CABARRUS COUNTY

BOARD OF COMMISSIONERS WORK SESSION

January 3, 2023
4:00 PM

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1. CALL TO ORDER - CHAIRMAN

2. APPROVAL OF WORK SESSION AGENDA - CHAIRMAN

2.1. BOC - Changes to the Agenda Pg. 3

3. DISCUSSION ITEMS - NO ACTION

3.1. Cooperative Extension - Annual Report Pg. 5

3.2. County Manager's Office - 2022 Community Survey Pg. 14

3.3. Infrastructure and Asset Management - Emergency Medical Services Headquarters Project Update Pg. 296

4. DISCUSSION ITEMS FOR ACTION

4.1. Sheriff's Office - Transfer of K-9 Zeno Pg. 302

4.2. Active Living and Parks - Carolina Thread Trail Resolution of Support Pg. 309

4.3. Active Living and Parks - Pharr Mill Road Park Pg. 313

4.4. BOC - Appointments to Boards and Committees Pg. 327

4.5. Cooperative Extension - Special Programs Budget Amendment Pg. 329

4.6. County Manager - Behavioral Health Center Design Recommendation Pg. 331

4.7. County Manager - Cabarrus County Government Strategic Planning Process Pg. 345

4.8. County Manager - Resolution Authorizing Use of Opioid Settlement Funds Pg. 357

4.9. Finance - FY 2022 ACFR Pg. 361

4.10. Finance - Transfer of Funds for 15% Fund Balance Policy Pg. 639

4.11. Human Resources - Personnel Ordinance Updates: Leaves of Absence Pg. 643

4.12. Infrastructure and Asset Management - Cabarrus County Library and Active Living Center at Mt. Pleasant and Virginia Foil Park Project Update and Current Design Development Cost Estimate from Construction Manager at Risk Pg. 647

4.13. Infrastructure and Asset Management - City of Concord Public Utility Easement Pg. 660

4.14. Infrastructure and Asset Management - Frank Liske Park Office, Restroom, Concessions, Mini-Golf Course Renovations Capital Investment Project Update Pg. 668

4.15. Salisbury-Rowan Community Action Agency, Inc. Presentation of FY 2023-24 Application for Funding Pg. 671

4.16. Soil and Water District - Request for Seed Drill Rental Fee Increase Pg. 701

5. APPROVAL OF REGULAR MEETING AGENDA

5.1. BOC - Approval of Regular Meeting Agenda Pg. 705

6. ADJOURN

In accordance with ADA regulations, anyone in need of an accommodation to participate in the meeting should notify the ADA coordinator at 704-920-2100 at least 48 hours prior to the meeting.

CABARRUS COUNTY

BOARD OF COMMISSIONERS
WORK SESSION

January 3, 2023
4:00 PM

AGENDA CATEGORY:
Approval of Work Session Agenda - Chairman

SUBJECT:
BOC - Changes to the Agenda

BRIEF SUMMARY:
A list of changes to the agenda is attached.

REQUESTED ACTION:
Motion to approve the agenda as amended.

EXPECTED LENGTH OF PRESENTATION:
1 Minute

SUBMITTED BY:
Lauren Linker, Clerk to the Board

BUDGET AMENDMENT REQUIRED:
No

COUNTY MANAGER'S RECOMMENDATIONS/COMMENTS:

ATTACHMENTS:

- Changes to the Agenda

CABARRUS COUNTY BOARD OF COMMISSIONERS
CHANGES TO THE AGENDA
JANUARY 3, 2023

UPDATED:

4.1 Sheriff's Office – Transfer of K-9 Zeno - Agreement and Waiver of Liability for Transfer of Police Canine

4.5 Cooperative Extension – Special Programs Budget Amendment

CABARRUS COUNTY

BOARD OF COMMISSIONERS
WORK SESSION

January 3, 2023
4:00 PM

AGENDA CATEGORY:
Discussion Items - No Action

SUBJECT:
Cooperative Extension - Annual Report

BRIEF SUMMARY:
Staff of the Cabarrus County Center of NC Cooperative Extension will share the highlights of our 2022 Extension programs, our plans for 2023 and solicit feedback from the Board.

REQUESTED ACTION:
No action needed.

EXPECTED LENGTH OF PRESENTATION:
15 Minutes

SUBMITTED BY:
Tracy LeCompte, Cooperative Extension Director

BUDGET AMENDMENT REQUIRED:
No

COUNTY MANAGER'S RECOMMENDATIONS/COMMENTS:

ATTACHMENTS:

- End of Year Recap

NC COOPERATIVE EXTENSION

N.C. A&T STATE UNIVERSITY

NC STATE UNIVERSITY

2022 ANNUAL REPORT

CABARRUS COUNTY CENTER



Youth from Cabarrus County Fair 2022



CabCoU Entomology



4H'er Shares Hands On Electrical Experience

WHO WE ARE

Our team is growing and excited to be back! With three newly hired colleagues this year and one still awaiting to be filled, we are a beautiful mix of new and experienced staff with a myriad of backgrounds. With three members with 30+ years of experience, some who were raised here, others who have made their home and life here, a veteran, a teacher, a social worker and a dairy farmer, we represent a wide array of knowledge. We have grandmothers, a new dad, and two soon to be newlyweds all bringing their life experiences to the table. Our passions range from dog rescue to mental health awareness, crafts to houseplants, and even wildlife rehabilitation. We celebrate our differences, respect the rich institutional knowledge some bring while blending it with the new ideas and excitement from newer staff. Thank you for all the support in 2022 and we look forward with excitement and hope for 2023!

CABARRUS COUNTY FAIR

Extension was "all in" at the Cabarrus County Fair this year. Before the fair doors opened, we were busy with setup, entry judging and display organization. Our staff helped with livestock care and show facilitation, held live demonstrations nightly in our interactive booth and helped manage volunteers in both our 4-H and Extension Master Gardeners live booths. Our ECA and 4-H clubs brought real world experience to life with their educational booths. Together we were all able to share how Extension is helping to Grow Cabarrus County!

Tracy LeCompte
County Extension Director
tracy_lecompte@ncsu.edu

COMMERCIAL NURSERY AND GREENHOUSE

2022

75

Growers Visited



Serves on the Farm and Ranch Stress Assistance Network Board for North Carolina

17

Counties Visited



State Extension Conference: Stacy Jones teaching a session



Cab Co U: Stacey Jones teaching display entomology

MEETING THE NEED

With seeing a need in the region for mentors to help new Horticulture agents, Stacey joined in starting a Central Region Horticulture Group. This new team not only gives guidance to new Horticulture agents but encourages collaboration between colleagues. This group currently meets every two months.

SHARING KNOWLEDGE

NC State Extension's Horticulture Program Team helps to provide agents with greenhouse and nursery subject matter training. This training is for Horticulture agents statewide. Stacey serves as co-chair on the Horticulture Program Team, offering her wisdom from years of experience.

Stacey Jones
Area Specialized Agent, Commercial Nursery and Greenhouse
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LIVESTOCK AND FIELD CROPS

2022



Mackenzie teaching about processing beef at CabCo U 2022



Corn Silage Trial Harvest

CATTLEMEN

The Cabarrus County Cattleman's Association hasn't been meeting for a few years due to COVID. Thankfully they have been able to start holding regular meetings again this past year. Mackenzie has been working with local companies related to agriculture to recruit speakers for the Cattleman Association Meetings. There has been roughly 25-45 people in attendance at each meeting. Topics ranged from bull health, nutrient management, selling local, farm finance and more. These meetings are a great way for the cattleman of Cabarrus County to learn new information, get refreshers on the content they already knew and socialize with other cattlemen.

GROWING GRAINS

Grain production is always changing and growers in the Piedmont Regions are constantly looking for better management practices. In order to provide grain farmers with up-to-date information, Extension Agents from Cabarrus, Iredell, Rowan, Davie, & Alexander Counties partnered with specialists from NCSU to provide a Winter Grains Meeting. NC State Specialists were invited to discuss best management practices for auxin herbicide, corn, soybean and controlling deer populations. This meeting was an in-person event, held at the Iredell County Office. Two hours of pesticide credits were offered. The participants who came were excited to have the chance to learn and interact in person with specialists, and local agents.

32

Women in Ag

49

Crop Producers Attending Classes

74

Cattlemen

Mackenzie Hall
Extension Agent, Agriculture - Livestock and Field Crops
Cabarrus County Center
mackenzie_hall@ncsu.edu

2022

HORTICULTURE

160
Pesticide Applicators Receiving CE Credits

4,606
People Reached Over Digital Media

989
People Contacted by Agent Directly

PLANTING FOR POLLINATORS

Pollinators have been in decline due to habitat loss, new diseases and pollution. Seeing the need in our community for more healthy and abundant pollinator populations, we were able to work with Cabarrus County Extension Master Gardeners, Cabarrus County and the City of Concord to add a beautiful pollinator garden to our office located at 715 Cabarrus Ave West. Planting and maintaining a pollinator garden will help to support these amazing and essential creatures.

NOT MY CABBAGE

During the Spring our Agent, Morgan Menaker, received a call from a local produce farm, about a voracious pest, the Diamondback Moth. After visiting, Morgan consulted with Area Specialized Agent, Craig Mauney, and NC State Specialist, Dr. Jim Walgenbach to develop a plan with the grower for the fall planting season. After developing the plan, Morgan and the grower put the plant into action. Morgan and Dr. Walgenbach used pheromone traps and weekly monitoring to assess adult Diamondback moth populations. In the Spring the traps averaged 120 adult males per week. In the Fall the traps averaged 2 adult males per week. Damage to the crop went from 100% affected in the Spring to under 5% in the fall.



Cabarrus County Extension Master Gardeners pose with the Basil they collected data from between June and October! Cabarrus was 1 of 19 counties that participated in a study conducted by NC State and Rutgers University to observe 6 Basil varieties and their resistance to Basil Downy Mildew. From left to right. Gerri Harris (red shirt), Bruce Batman, Emily Tate, Sarah Lewis, Mark Robinson, Becky Eudy.



Sarah Lewis (crouching), a Cabarrus County Extension Master Gardener Volunteer demonstrates how to properly plant a tree during the Arbor Day Energy Saving Trees event this past October. Volunteers spoke with 69 homeowners over a 7.5-hour period! Tree care ranks number three on the most frequently asked questions in the Cabarrus County Horticulture Program.

2022

4-H YOUTH DEVELOPMENT

10	35	320
Community 4-H Clubs	Summer Fling Classes Hosted	Cabarrus 4-H Youth Enrolled



Six Cabarrus County Youth attended Congress this year along with one volunteer. We were also so proud of Rachel Wilson who was a State Officer. She and many others have inspired our youth to be more involved at the district/state level.



Here is a glimpse of the youth who represented Cabarrus County at State presentations this year. We had 12 youths who qualified to present at the 2022 State Presentation in Raleigh! We are so proud of everyone who participated.

YOUTH MARKET

Cabarrus County Youth Market is a hands-on learning experience for youth to become youth entrepreneurs. The second Saturday of each month youth are able to set up and sell items for their small business. This is a great opportunity for them to learn about marketing, building their brand, profit margins and so much more. We currently have six youths who have their own businesses and are selling at the Youth Market. Some examples of the items that are include; homemade crafts, woodworking projects, jewelry, and pet treats.

BRIDGING THE GAP

We are excited to give youth the opportunity to work with a Livestock and Field Crops Agent (Mackenzie Hall) and learn the lifelong skills that come with that. We were able to collaborate with Rowan, Iredell and Cabarrus County to give youth the opportunity to raise a show rabbit for a couple of weeks. Mackenzie and Molly worked with youth individually in the office, teaching them to show rabbits. We also had a Cabarrus County Livestock Sheep and Goat Show for an extra opportunity for youth to get in the show ring and put their skills to the test before the start of the show season. We are thankful for opportunities like this and the collaboration with other counties.

Molly Kleman
Extension Agent, 4-H Youth Development
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2022

4-H AFTERSCHOOL



Children are learning what to do when they become grumpy and how to handle the situation. They loved making their own Grumpy Monkey. All 1,400 4-H afterschool children participated in 5-hours of Mindful Me 4-H curriculum instruction. The curriculum lessons provided improvements in managing emotions, time management, and stress management.



4-H Community Service is an important part of 4-H afterschool. At a Food Drive at Irvin Kids: Plus, children collected 446 food items for Mission of Hope organization during the month of November. All 21 afterschool sites participate in at least 3 community service projects during the year.

STEM EDUCATION

There is a need nationwide to promote education in the fields of science, technology, engineering and math. Cabarrus County 4-H is working with afterschool sites, as well as, Cabarrus and Kannapolis schools to bring awareness to the importance of STEM programming. By youth participating in high quality positive youth development programs, like the National 4-H STEM Challenge, youth and adults can engage in scientific exploration and work together to build the next generation of our nation's scientists, engineers and mathematicians. To promote STEM awareness, over 7,000 students from across Cabarrus County participated in the "Explorers of the Deep" National 4-H STEM challenge where students developed observational and critical thinking skills while exploring the interconnected nature between the ocean and humans, regardless of where they live.

EDUCATIONAL AFTERSCHOOL KITS

When COVID first hit and in-person classes were not allowed in afterschool centers, 4-H decided to expand their 4-H educational kits. This innovative process has taken off and over 900 kits have been utilized by 21 afterschool sites this past year. The 4-H kits are all made possible by a generous Cannon Foundation grant. This $25,000 grant provides a program assistant and funding for materials for afterschool kits. The children can hardy contain their excitement when they see the new kits arrive and know they are in for a tremendous 4-H adventure in the coming days.

220
Families participated in Retreat

27,300
Children using Curriculum Kits

275
Afterschool Teachers Trained

Beverly Bollenbecker
4-H Program Associate
Cabarrus County Center
beverly_bollenbecker@ncsu.edu

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FAMILY AND CONSUMER SCIENCES

2022

54

Food Safety/Preservation Questions Answered

1,116

Face to Face Contacts for the Mediterranean Way

213

Extension and Community Association (ECA) Members

FOOD SAFETY

This year we have been able to test 50 pressure canning dial gauges. By testing your dial gauge annually, you know if the canner will process high or low. If a dial gauge reads high, it can result in under-processing resulting in unsafe food, like deadly botulism. At low, the food will be over-processed, which affects quality. During our testing of these gauges, we discovered that 5 needed being replaced.

MEDITERRANEAN WAY

Eating like those who live in the Mediterranean region has been shown to promote health and decrease the risk of many chronic diseases. We hosted a 6 week series of MED classes, which was a great success. One participant shared that "she has totally adopted the MED way of eating. It has changed my life, and I have lost 36 pounds. Because of these I feel better and my knees no longer hurt!"

Pamela Outen
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FCS food preservation hand on workshop



"Med Instead of Meds" series

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CABARRUS COUNTY COOPERATIVE EXTENSION

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FOLLOW US

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Cabarrus Cooperative Extension Newsletter

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cabarrus.ces.ncsu.edu

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NC State University and NC A&T State University commit themselves to positive action to secure equal opportunity and prohibit discrimination and harassment regardless of age, color, disability, family and marital status, genetic information, national origin, political beliefs, race, religion, sexual identity (including pregnancy) and veteran status. NC State, NC A&T, U.S. Department of Agriculture, and local governments cooperating.

CABARRUS COUNTY

BOARD OF COMMISSIONERS
WORK SESSION

January 3, 2023
4:00 PM

AGENDA CATEGORY:
Discussion Items - No Action

SUBJECT:
County Manager's Office - 2022 Community Survey

BRIEF SUMMARY:
The Board of Commissioners will receive the Cabarrus County 2022 Community Survey Results. ETC Institute designed and implemented the survey in the last quarter of 2022.

The County administers a scientific community survey every two years to gain a representational understanding of resident opinions of County programs, services, resource allocation and leadership. The 2022 survey included input on resident needs and strategic direction that will be used to inform the strategic planning process.

The statistically valid survey is administered by selecting a random sample of 2,000 households inside the County. The sample is address-based and all households in the County have an equal probability of being selected. The survey was mailed to 2,000 selected households, which were allowed to complete the survey by (1) returning it by mail, (2) going online to a website, or (3) calling a toll-free phone number.

A total of 465 residents completed the survey. The overall results for the survey have a precision of at least +/-4.5% at the 95% level of confidence.

Survey results are made available to the Board, employees and the public on the County's website and through presentations. The online data is presented as dashboards that viewers can segment by geographical area and demographic response.

Note: In 2022, staff moved to a five-point rating scale to better align comparisons to national and regional benchmarks. Previous surveys used a nine-point scale to better align with longitudinal survey data collected for the County.

REQUESTED ACTION:
No action required.

EXPECTED LENGTH OF PRESENTATION:
20 Minutes

SUBMITTED BY:
Kasia Thompson, Strategy Manager

BUDGET AMENDMENT REQUIRED:
No

COUNTY MANAGER'S RECOMMENDATIONS/COMMENTS:

ATTACHMENTS:

- County Survey Presentation
- County Survey Report
- County Survey Comments
- County Survey GIS Map

CABARRUS COUNTY
America Thrives Here

Community Survey Results

PRESENTED BY ETC INSTITUTE

ETC Institute is a National Leader in Market Research for Local Governmental Organizations

Since 2006, ETC Institute Has, In More Than 1,000 Cities & 49 States, Surveyed More Than 3,000,000 Persons.



For more than 35 years, our mission has been to help municipal governments gather and use survey data to enhance organizational performance.

Purpose

To objectively assess resident satisfaction with the delivery of services and to measure trends from previous surveys

To compare the County's performance with residents regionally and nationally

To help determine priorities for the community using Importance-Satisfaction Analysis

Survey Design Changes for 2022

Prior to 2022, the County's survey utilized a 9-point scale

- To more closely align the survey with ETC Institute's national benchmarks, the survey scales were changed to 5-point scales in 2022
- This provides more accurate comparisons to ETC Institute's benchmarking database

Many of the questions remained the same, but questions were updated and added

- In addition to the Importance-Satisfaction Analysis the Priority Investment Ratings Analysis was added to analyze and examine the access to goods and services in the County
- A new section on local primary and secondary education services was also included

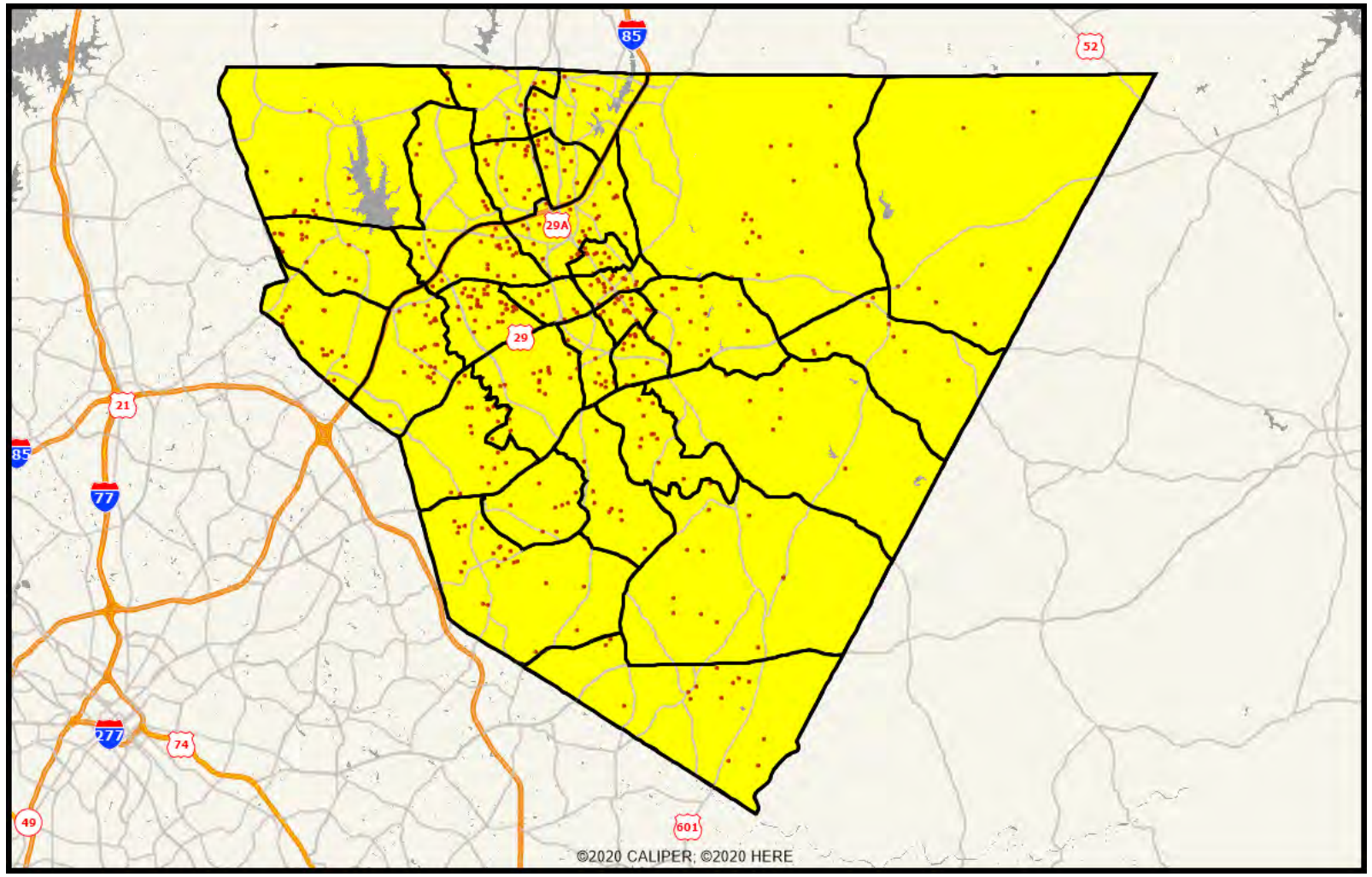
Methodology

Survey Description	• 7th survey conducted for the County by ETC Institute • 6-page survey • Included many of the same questions and NEW questions to address current priorities
Method of Administration	• By mail and online to a ***random sample*** of households in the County • Each survey took approximately 15-20 minutes to complete
Sample Size	• 465 completed surveys • Margin of error is at least +/-4.5% at the 95% level of confidence

Location of Survey Respondents

Good representation of responses throughout the County

Home address of all respondents are geocoded to the block level

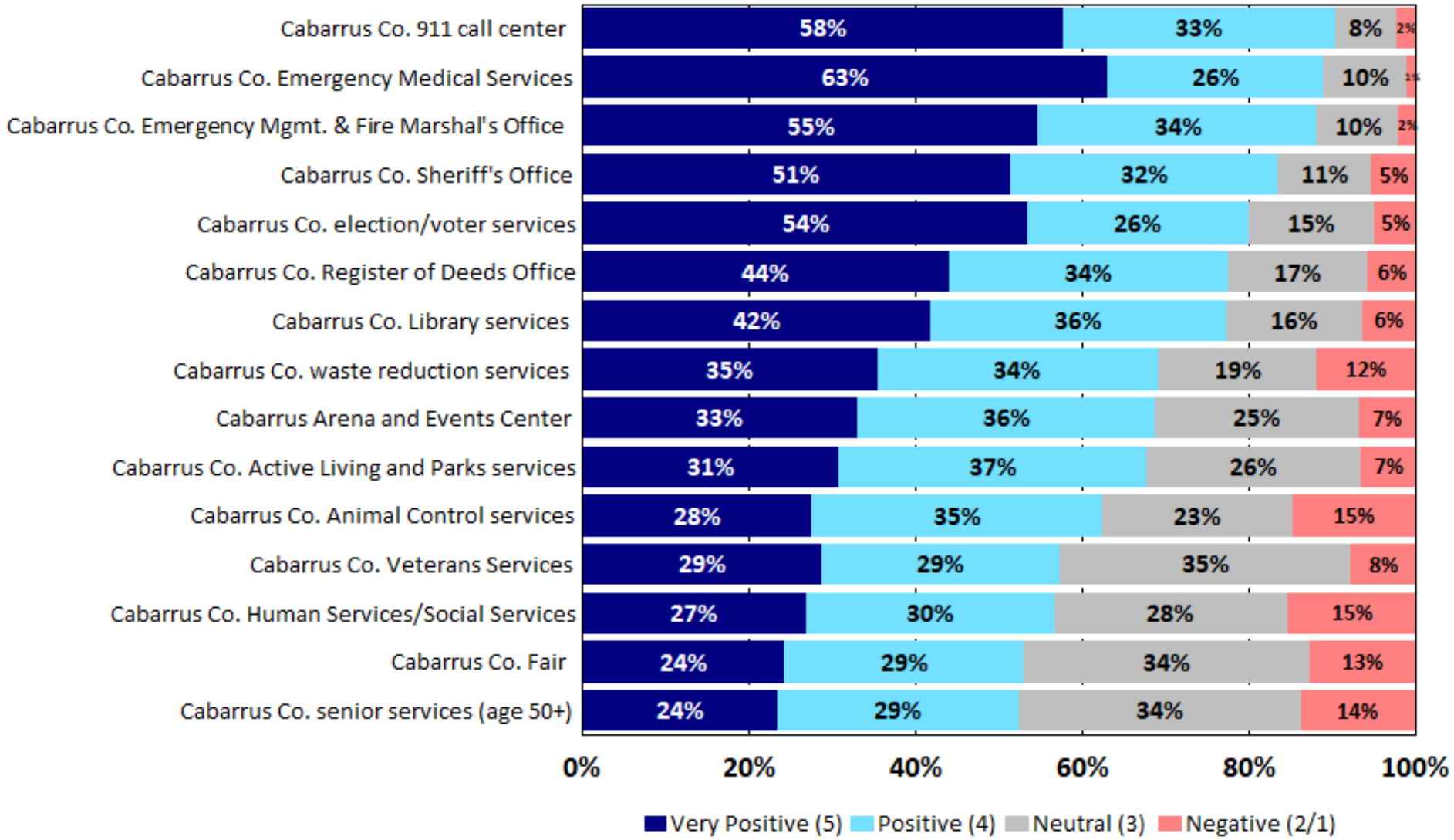


Overall Perceptions

PERCEPTIONS OF THE COUNTY REMAIN POSITIVE

Q8. Overall Impression of Various Programs and Services Offered by Cabarrus County

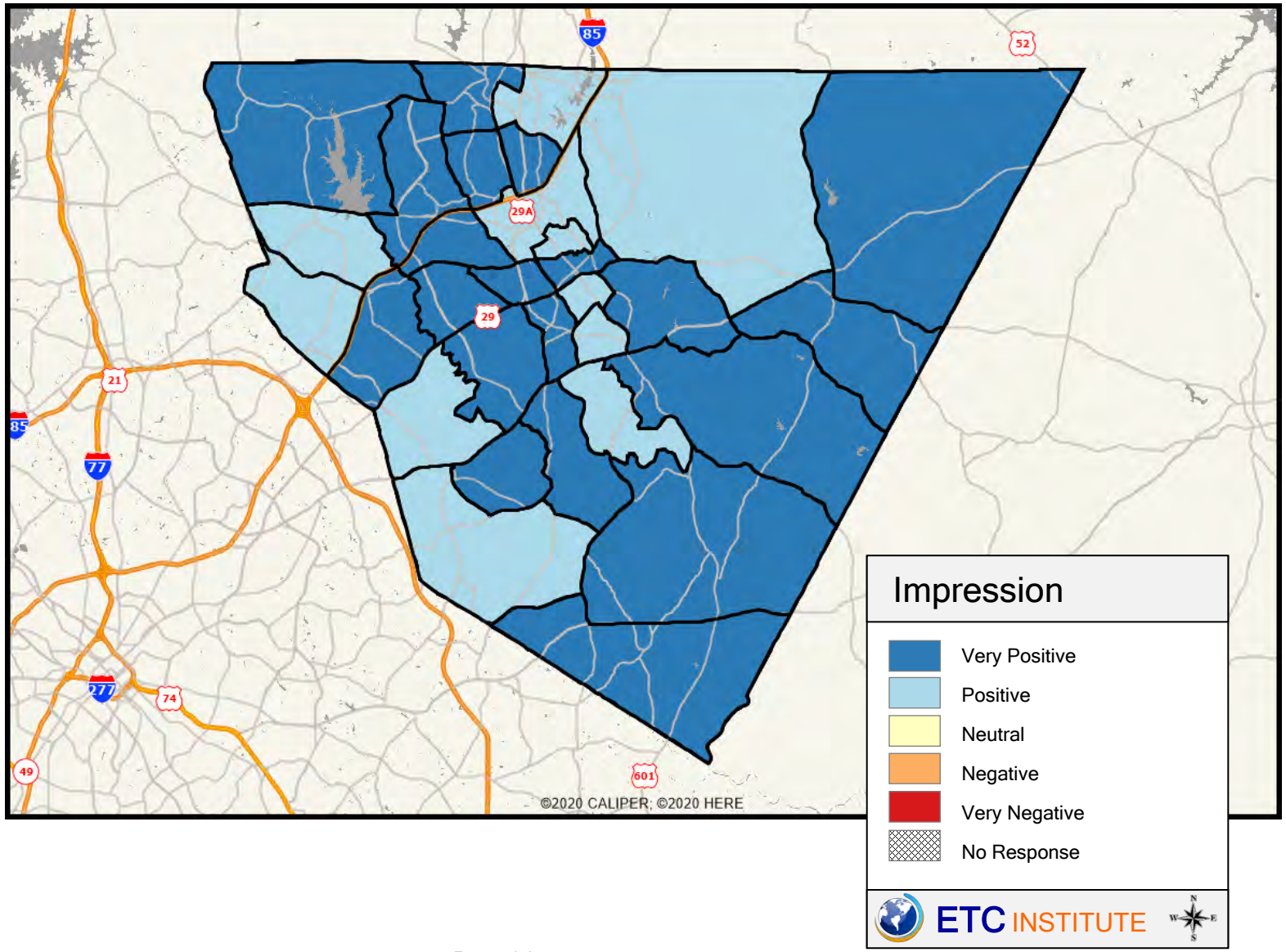
by percentage of respondents (excluding don't know/haven't heard)



While we've seen national declines in positive ratings for public safety services, we did not find the same trend here

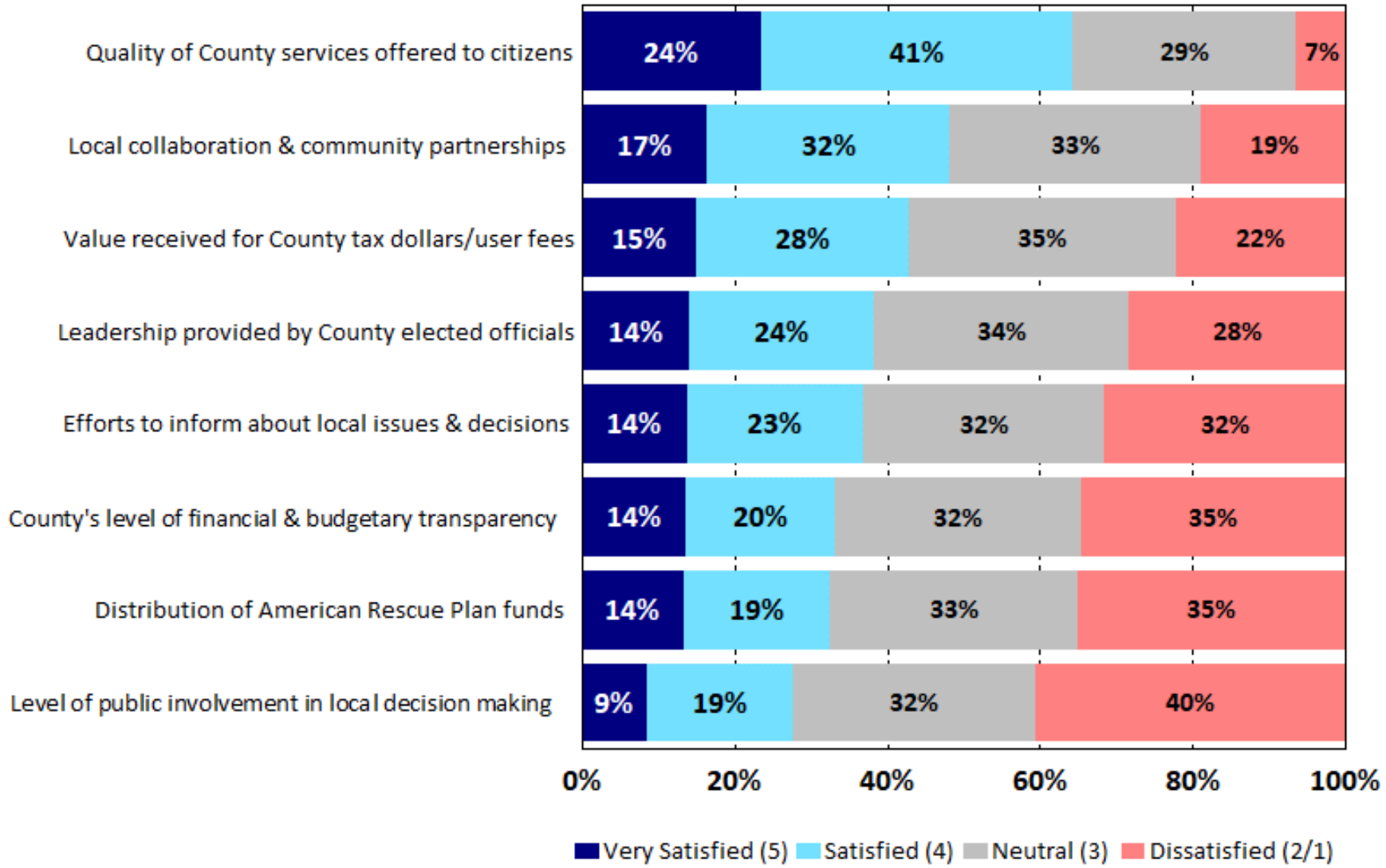
Perceptions of the Cabarrus County Sheriff's Office

Areas shaded in blue show overall positive responses, while any areas in yellow, orange, or red show less positive responses.



Q9[1-8]. Satisfaction with Items That Influence Perceptions of Government Administration

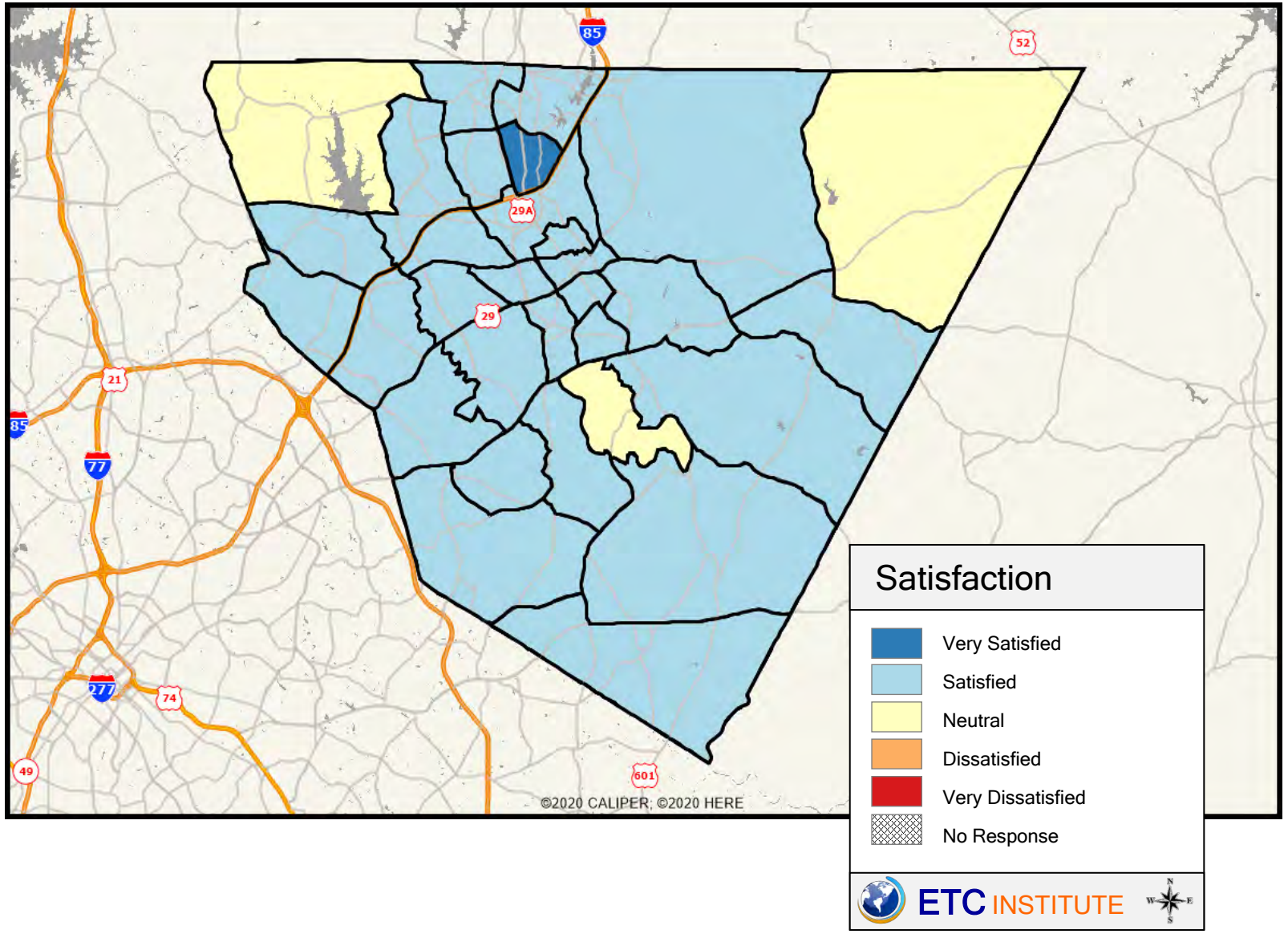
by percentage of respondents (excluding don't knows)



About 1/3rd of respondents indicated that they have not been positively or negatively influenced in any of these areas

Overall Quality of County Services Offered to Citizens

Overall, most county residents are satisfied with the quality of services provided, with only a few areas that averaged to a “neutral” response rating.



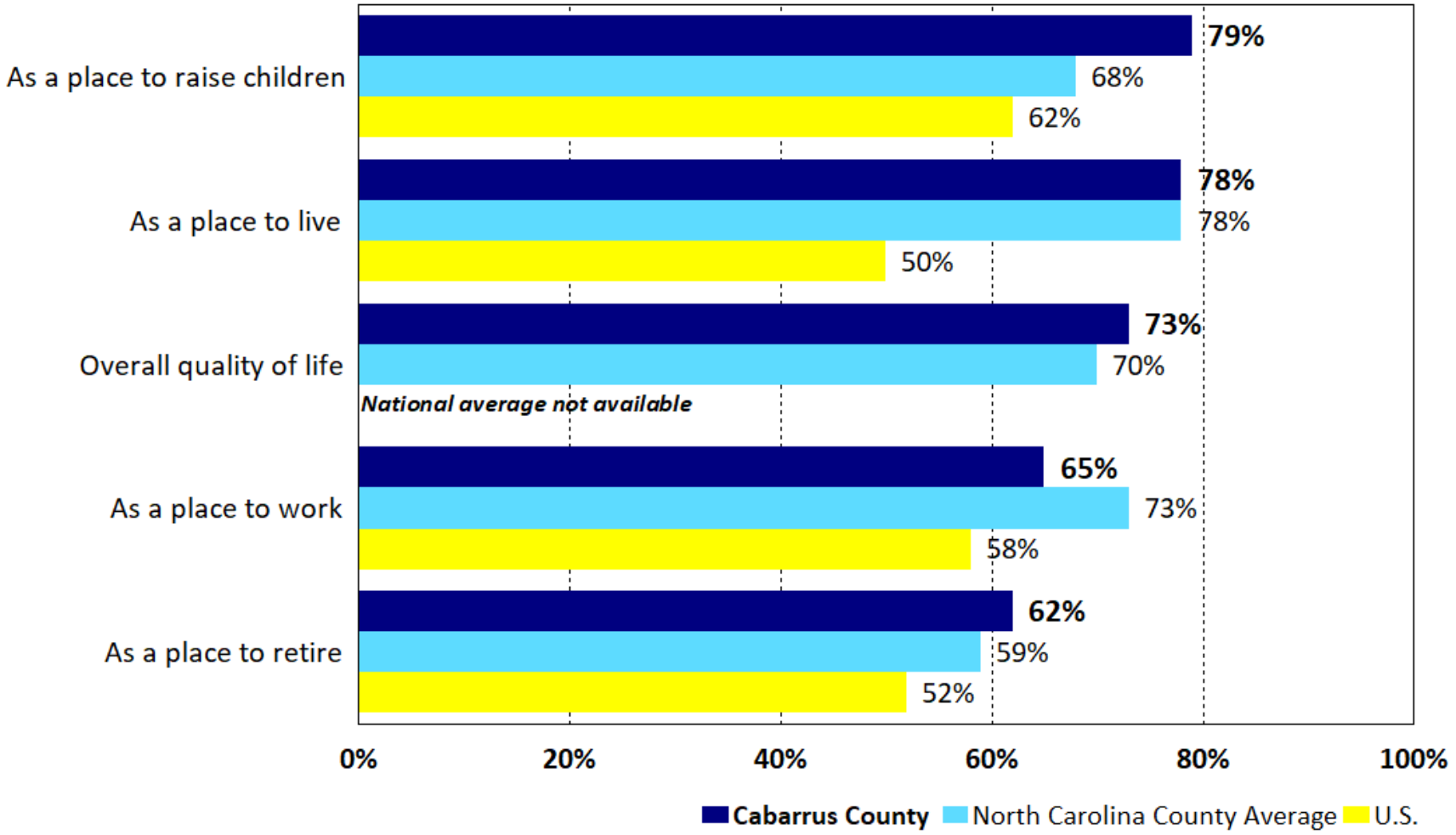
How Cabarrus County Compares to the U.S. and North Carolina Averages

CABARRUS COUNTY SETS THE STANDARD FOR KEY SERVICES

Satisfaction with Items That Influence Perceptions of Quality of Life

Cabarrus County vs. North Carolina Counties vs. the U.S.

by percentage of respondents who were "very satisfied" or "satisfied" with the item (excluding don't knows)

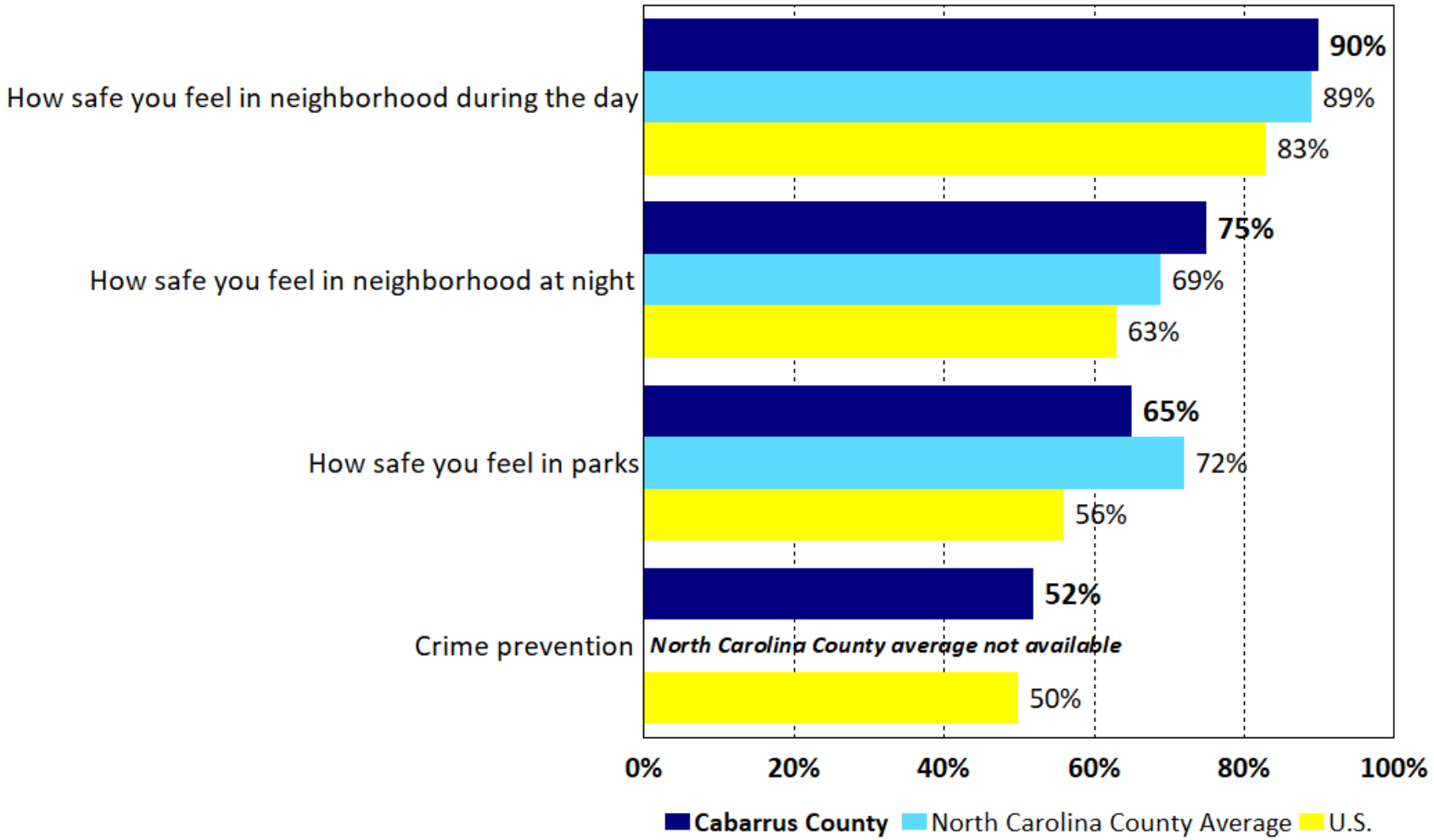


Cabarrus County outperforms the U.S. Average in every comparable category related to perceptions

Satisfaction with Items That Influence Perceptions of Safety

Cabarrus County vs. North Carolina Counties vs. the U.S.

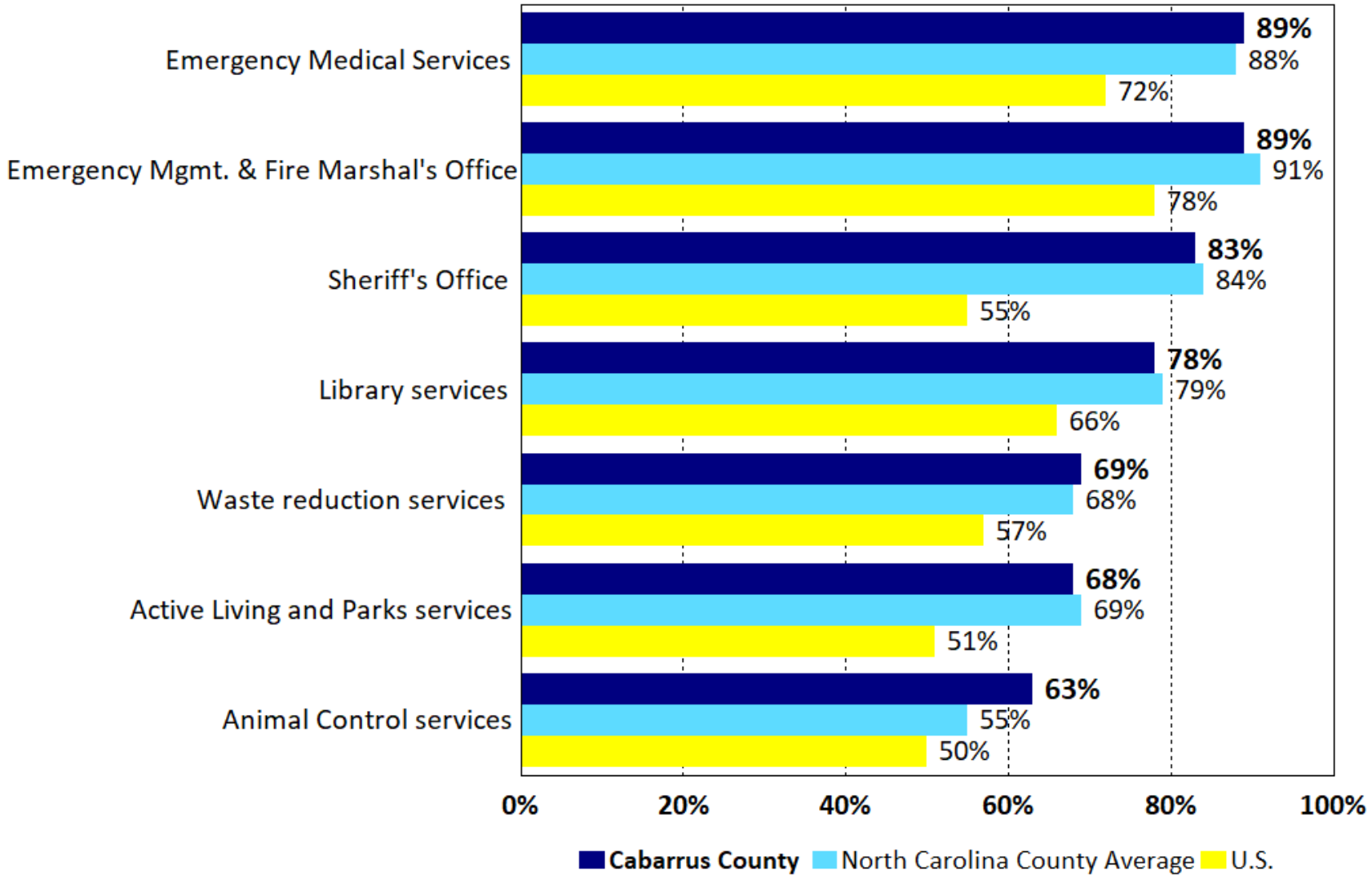
by percentage of respondents who were "very satisfied" or "satisfied" with the item (excluding don't knows)



Nation-wide ratings continue to drop but Cabarrus County and North Carolina have performed very well in this area

Overall Impression of Various Programs and Services Offered
Cabarrus County vs. North Carolina Counties vs. the U.S.

by percentage of respondents who were "very positive" or "positive" with the item (excluding don't knows)



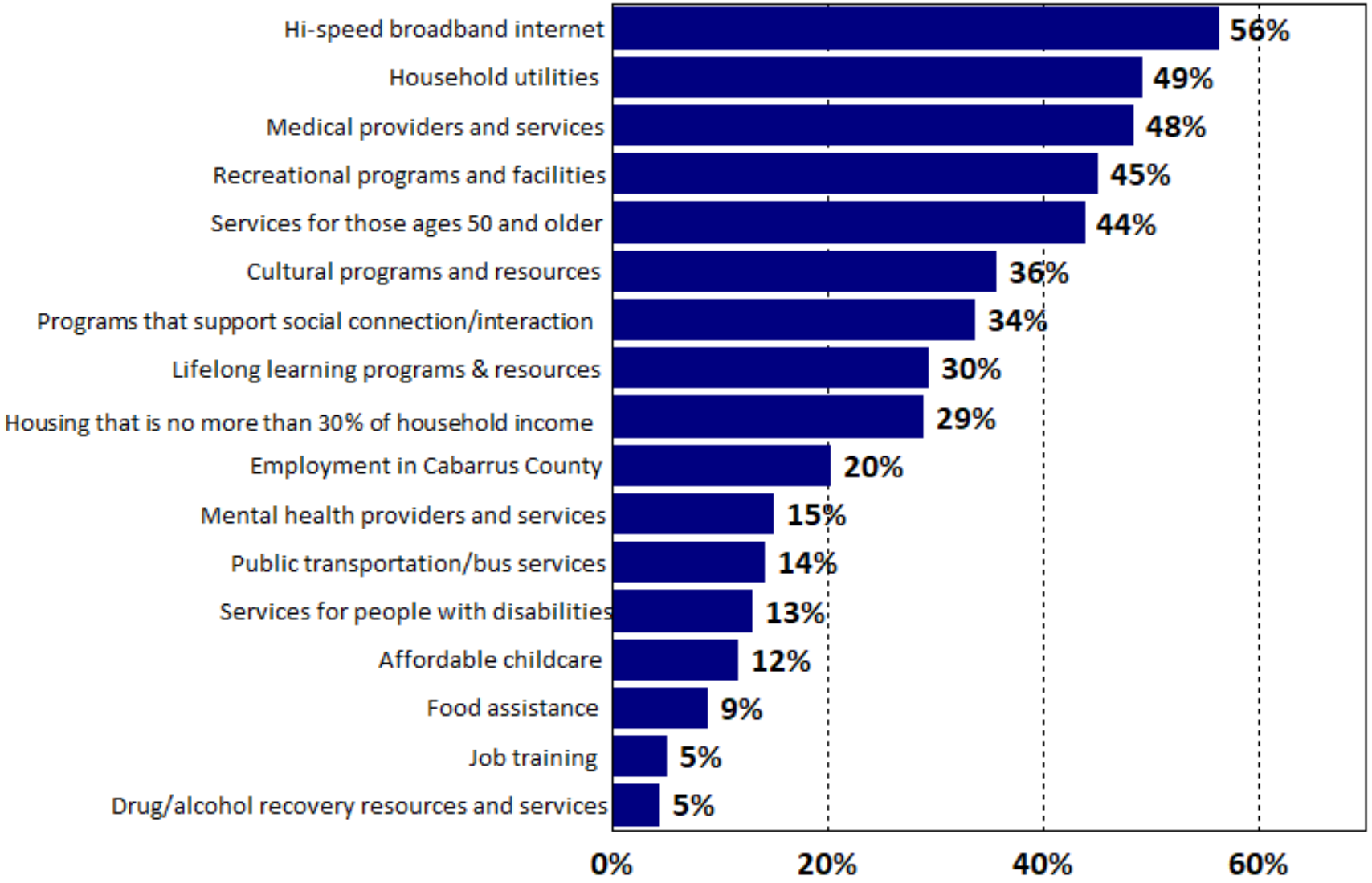
Nationally, the County is setting the standard for the delivery of key programs and services

Priorities for Improvement

BASED ON THE PRIORITY INVESTMENT RATINGS

Q7[1]. Please indicate if you or other members of your household have a need for each of the following services

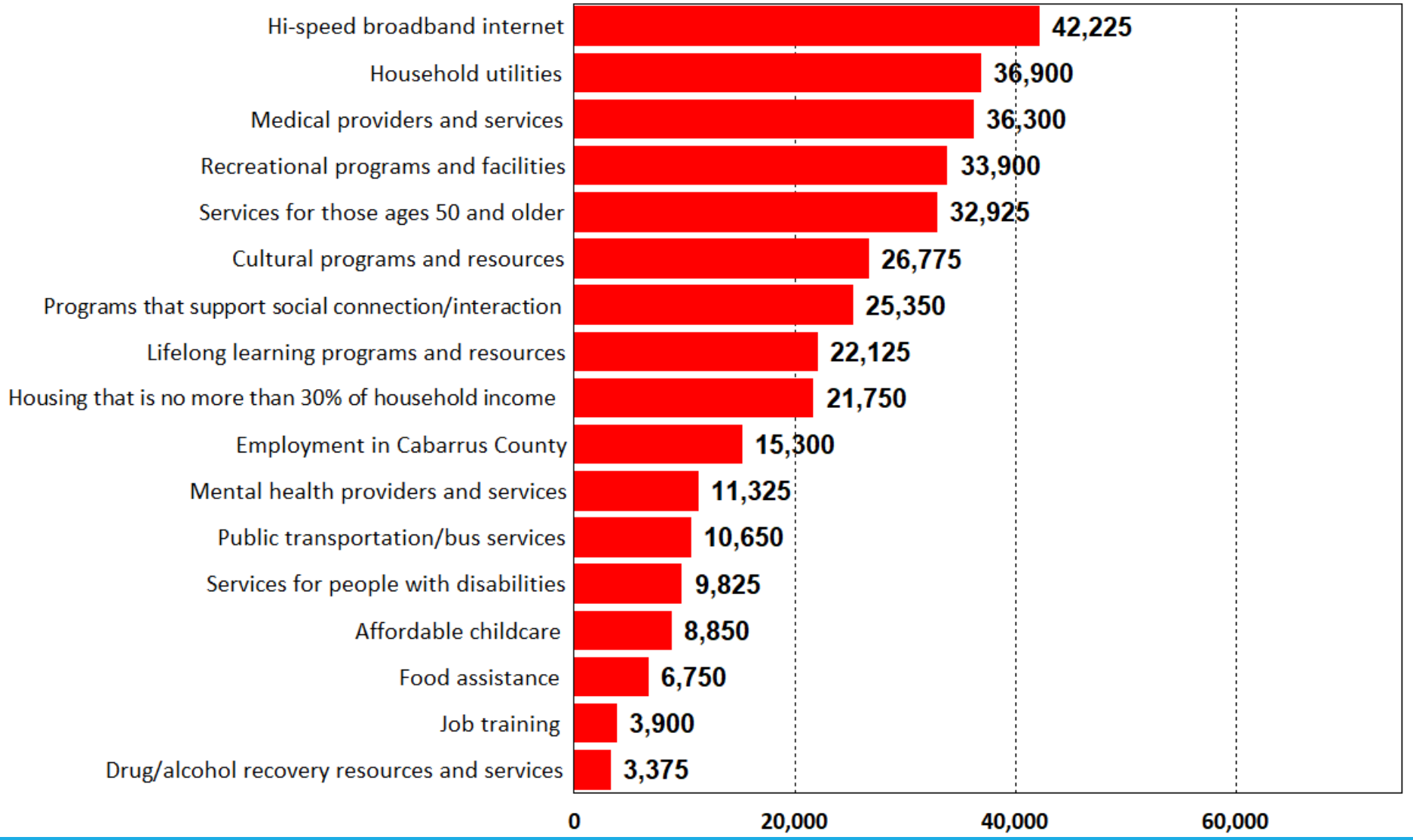
by percentage of respondents who answered "yes" (multiple choices could be made)



First, we want to gauge what percentage of households in the County have a need for various programs and services

Q7[1]. Estimated number of households that have a need for each of the following services

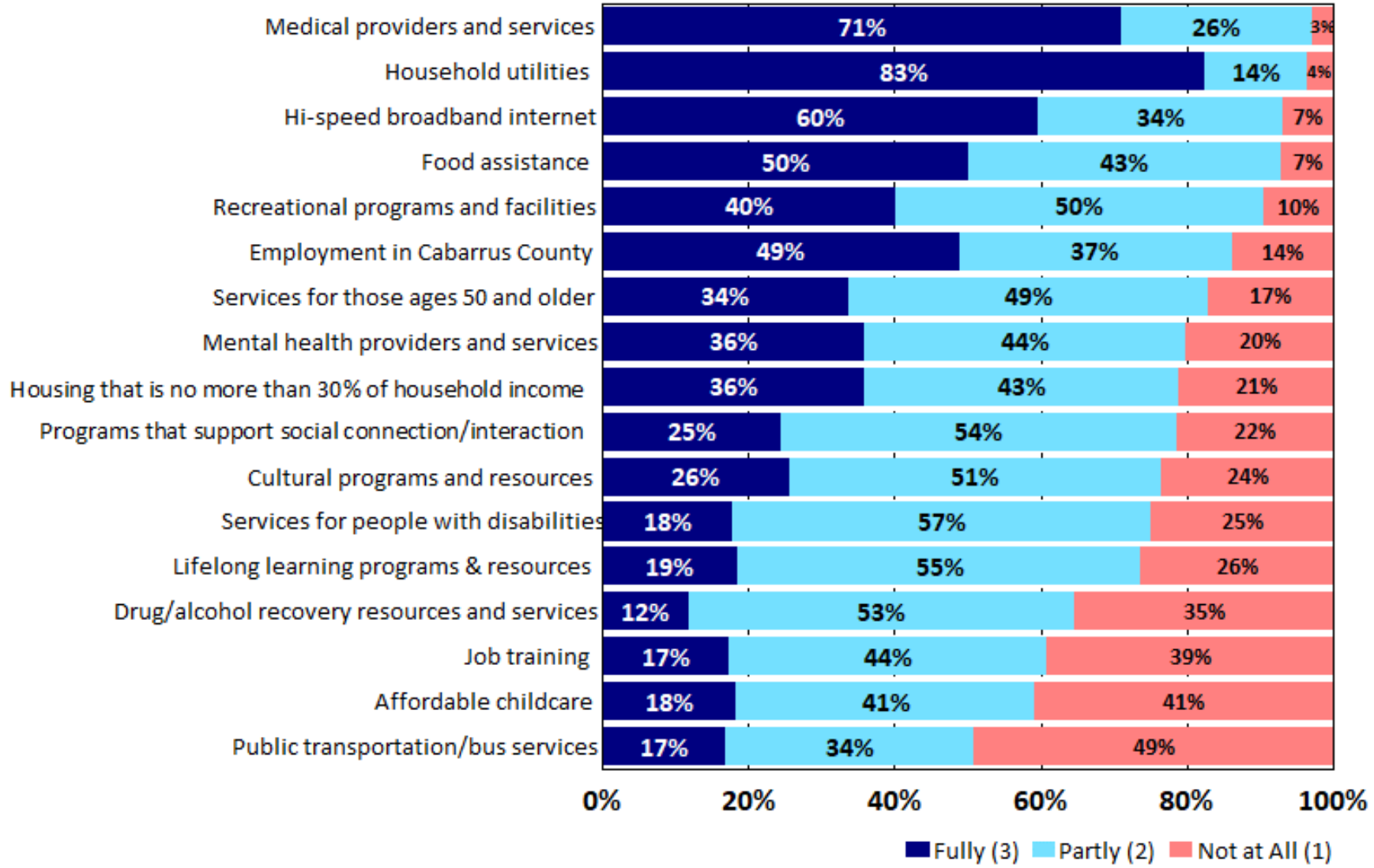
By number of households with a need based on an estimated 75,000 households in Cabarrus County



We then estimate the number of households who have a need for each of the items that are a part of the analysis

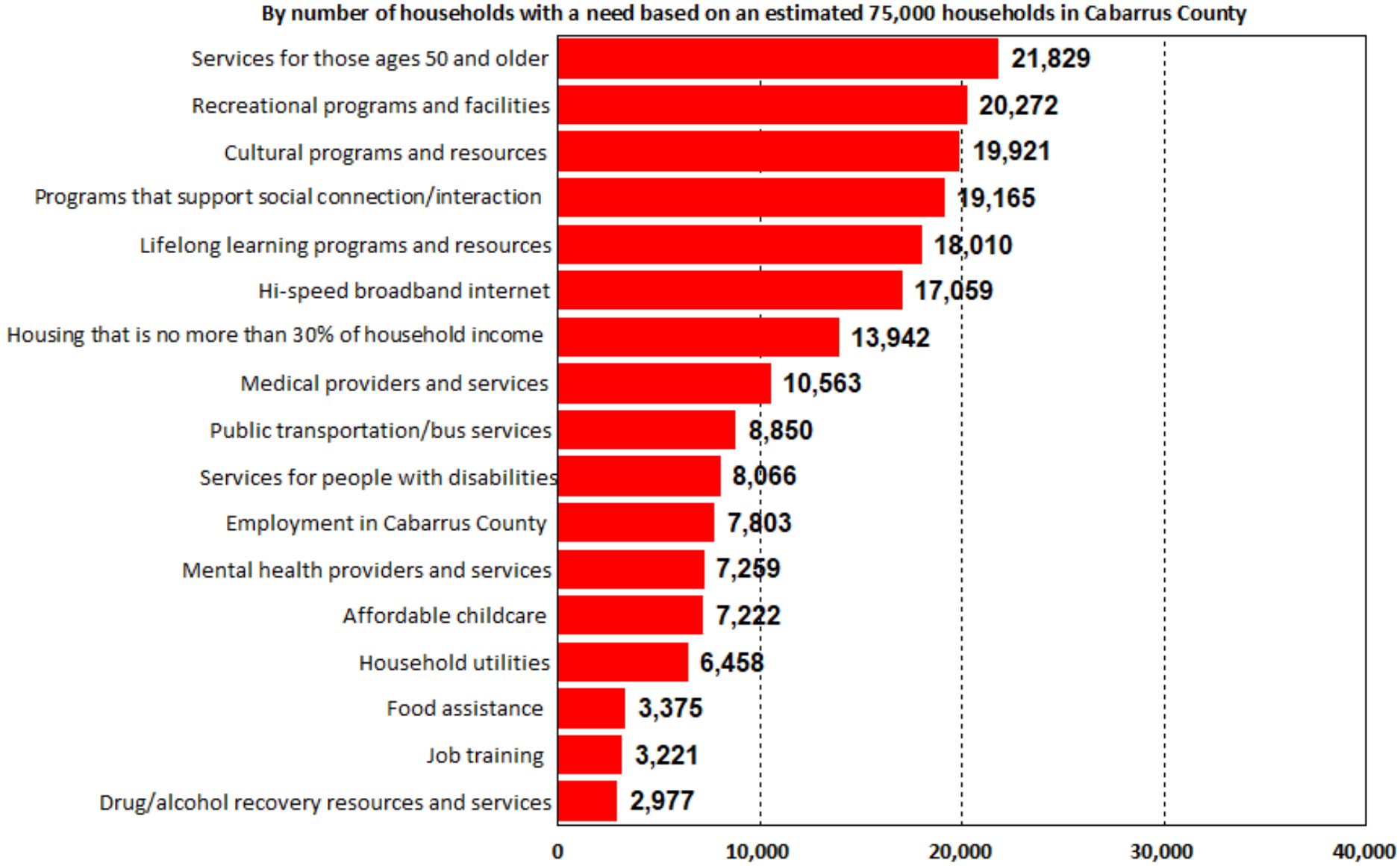
Q7a. How well are you able to meet your needs for these items?

by percentage of respondents who have a need for the item (excluding don't knows)



Based on those who have a need, we want to understand how well current needs are being met in the community

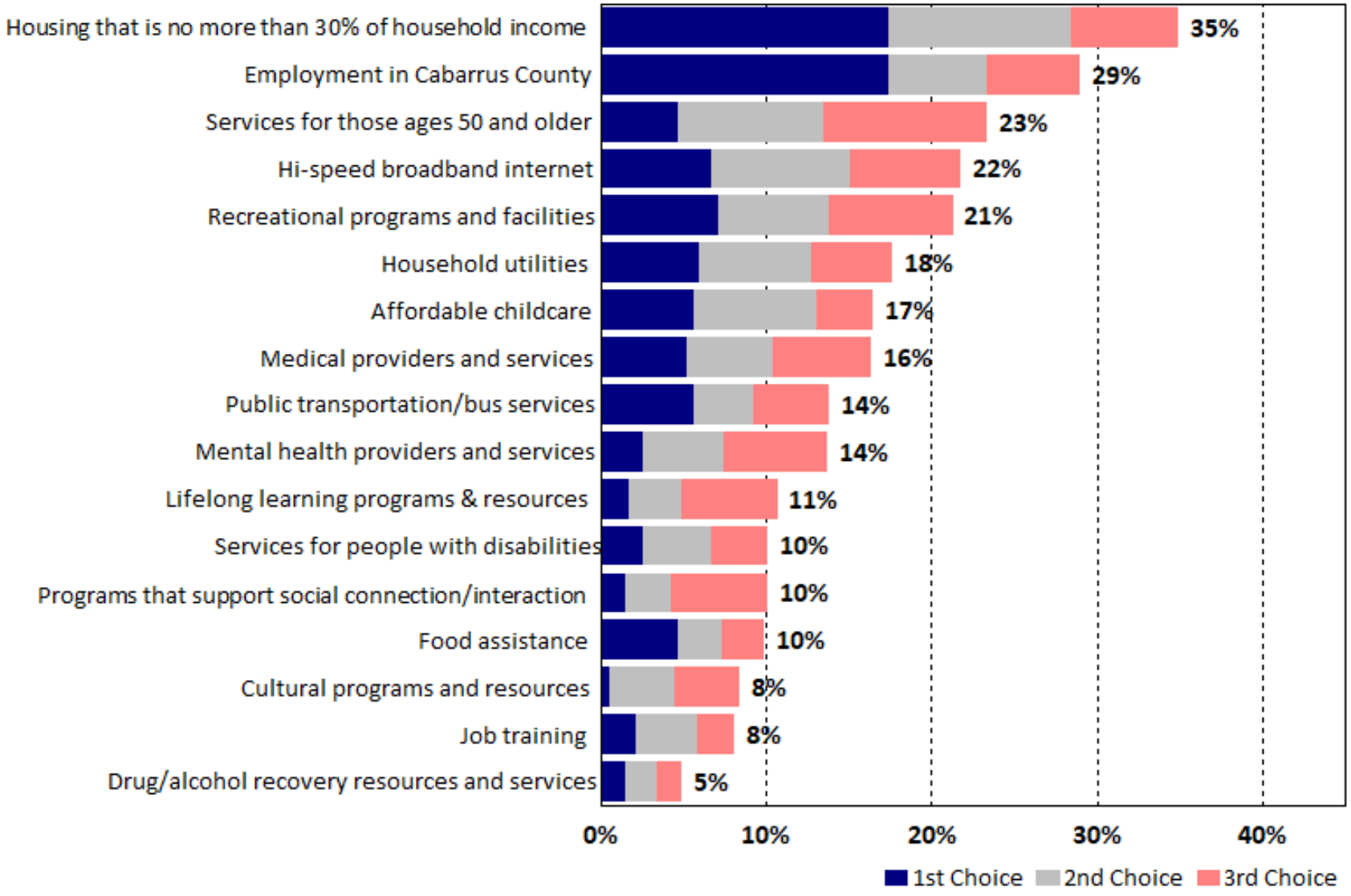
Q7a. Estimated number of households whose needs are not or partly met in Cabarrus County



We then estimate the number of households whose needs are partly or not met

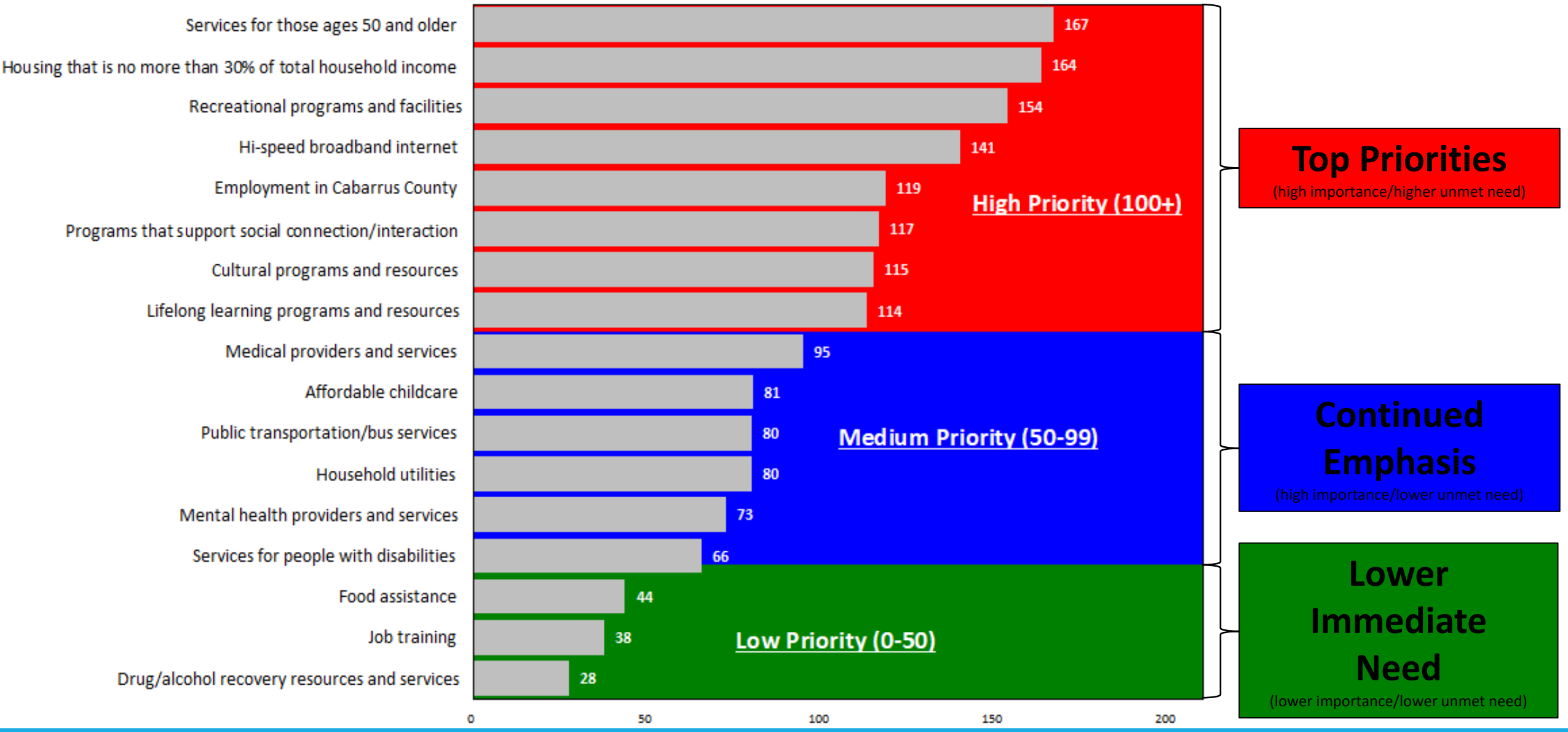
Q7b. Goods and Services That Residents Feel Should Be Top Priorities for County Leaders from July 2023 to June 2028

by percentage of respondents who selected the item as one of their top three choices



Finally, we must contextualize the importance of the items rated to account for need and importance in the analysis

Top Priorities for Investment
Based on the Priority Investment Rating



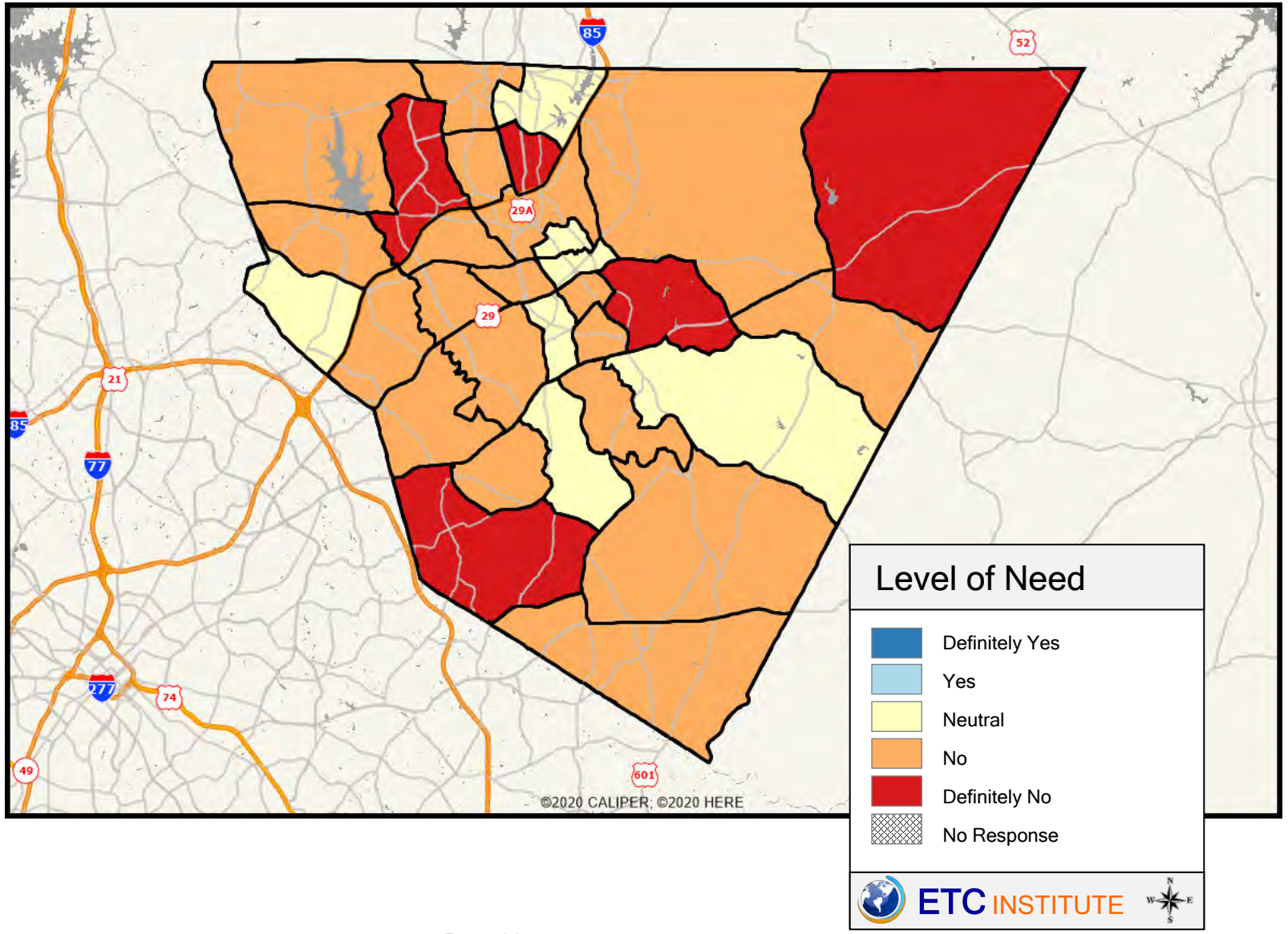
The items at the top of the Priority Investment Ratings will have the biggest impact on the largest number of households

Level of Need: Housing that is no more than 30% of Total Household Income

The Priority Investment Ratings are divided into two separate maps.

The first map (shown here) shows the varying level of need throughout the County for the services.

Only 29% of respondents indicated their household has a need for this service



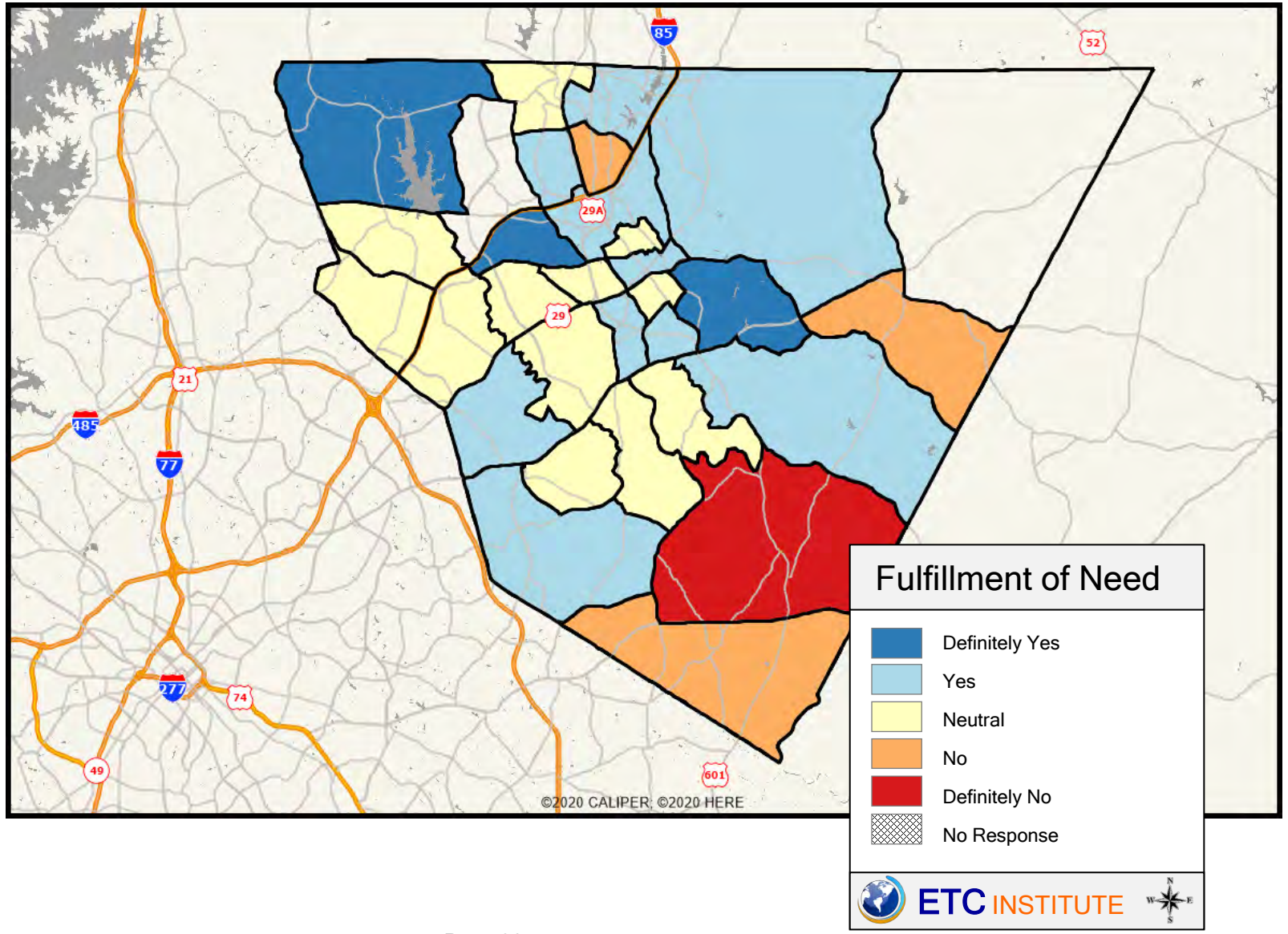
Fulfillment of Need: Housing that is no more than 30% of Total Household Income

The Priority Investment Ratings are divided into two separate maps.

The second map (shown here) shows how well respondents who have a need indicated their needs are being met.

Only 21% of respondents indicated that their need for this service is “not met at all”

However, because this service area was very important to respondents, it became a high priority for improvement in the PIR analysis

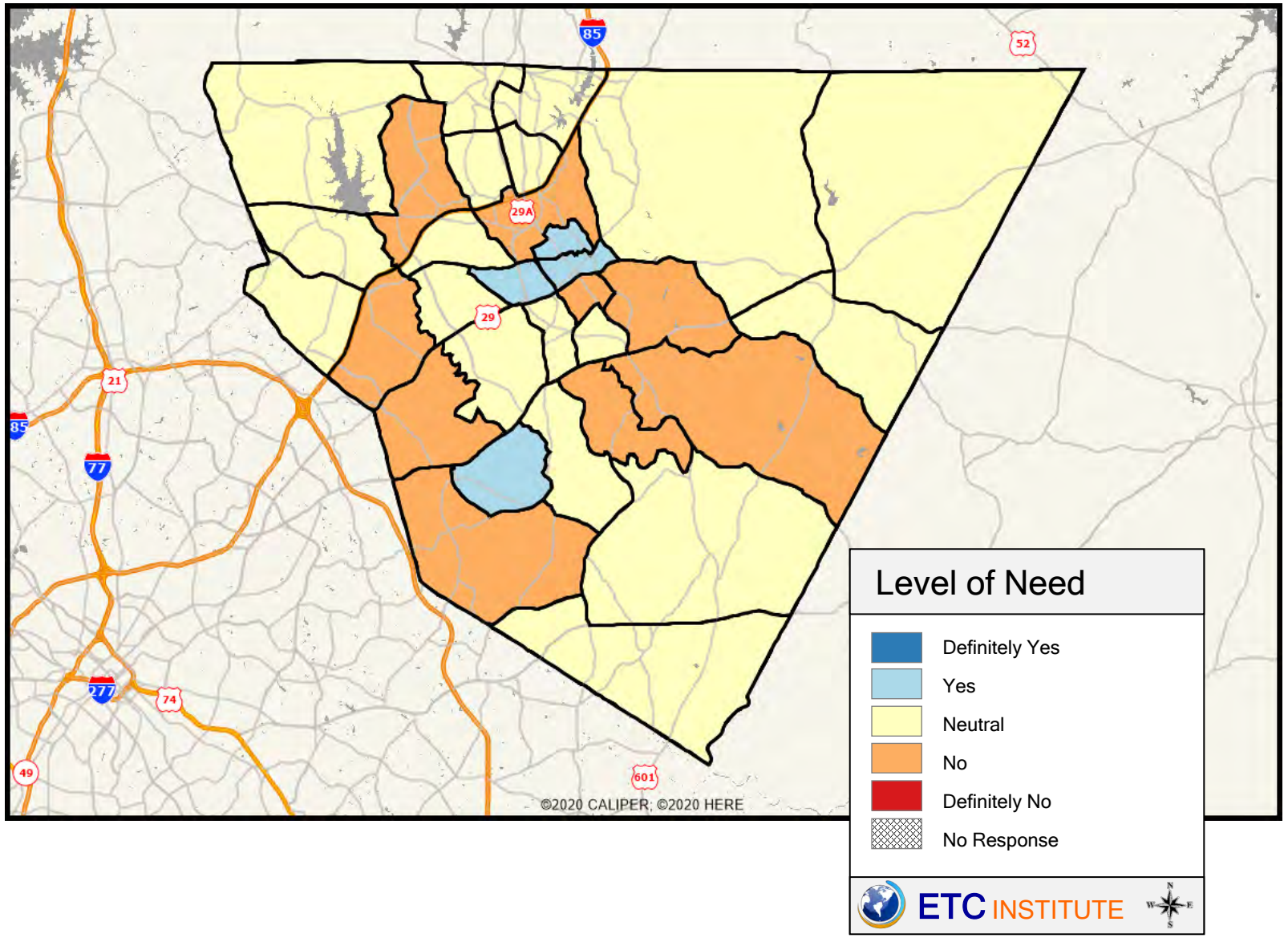


Level of Need: Recreational Programs and Facilities

The Priority Investment Ratings are divided into two separate maps.

The first map (shown here) shows the varying level of need throughout the County for the services.

Nearly half (45%) of respondents indicated their household has a need for this service



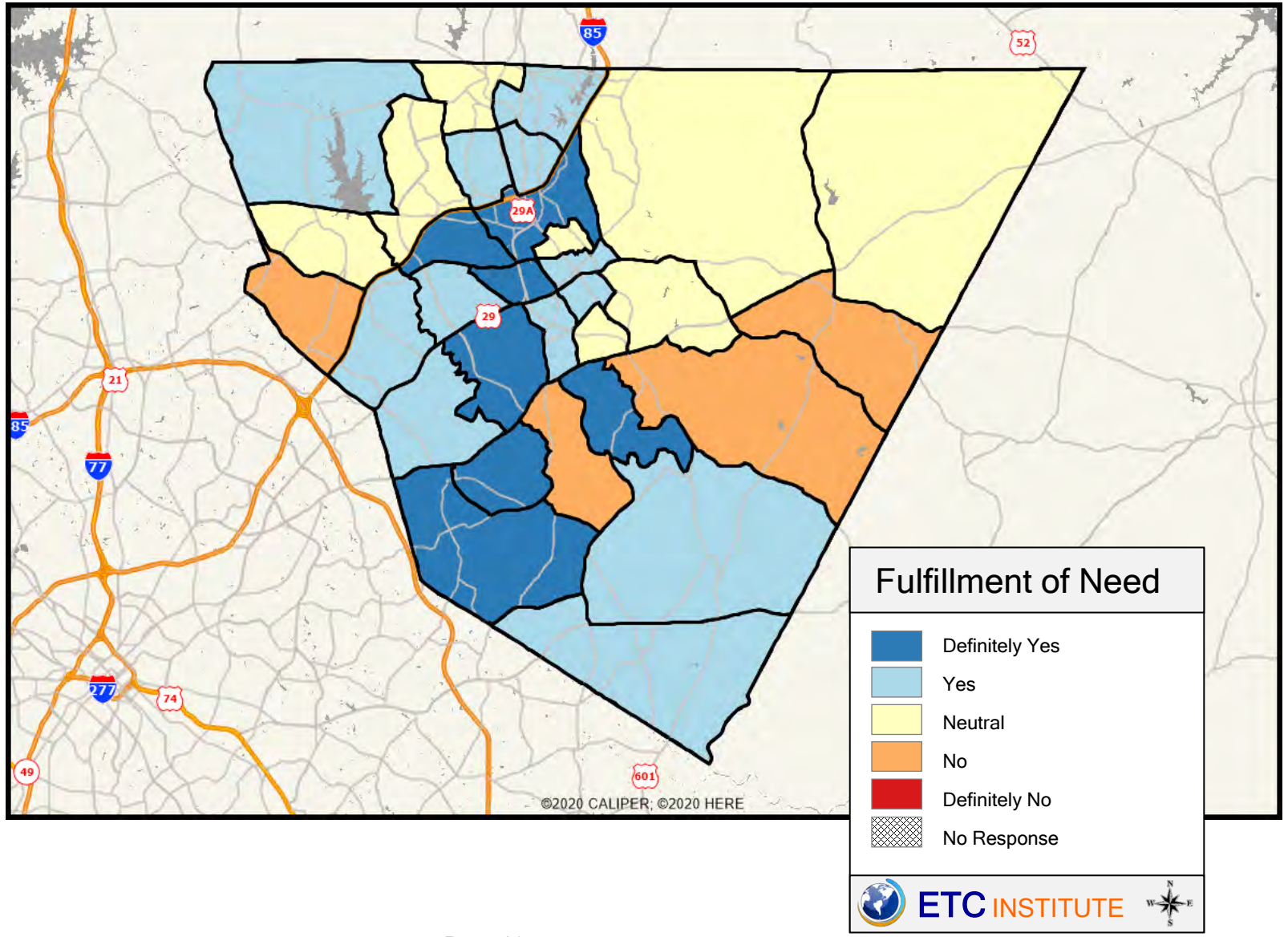
Fulfillment of Need: Recreational Programs and Facilities

The Priority Investment Ratings are divided into two separate maps.

The second map (shown here) shows how well respondents who have a need indicated their needs are being met.

Only 10% of respondents indicated that their need for this service is “not met at all”

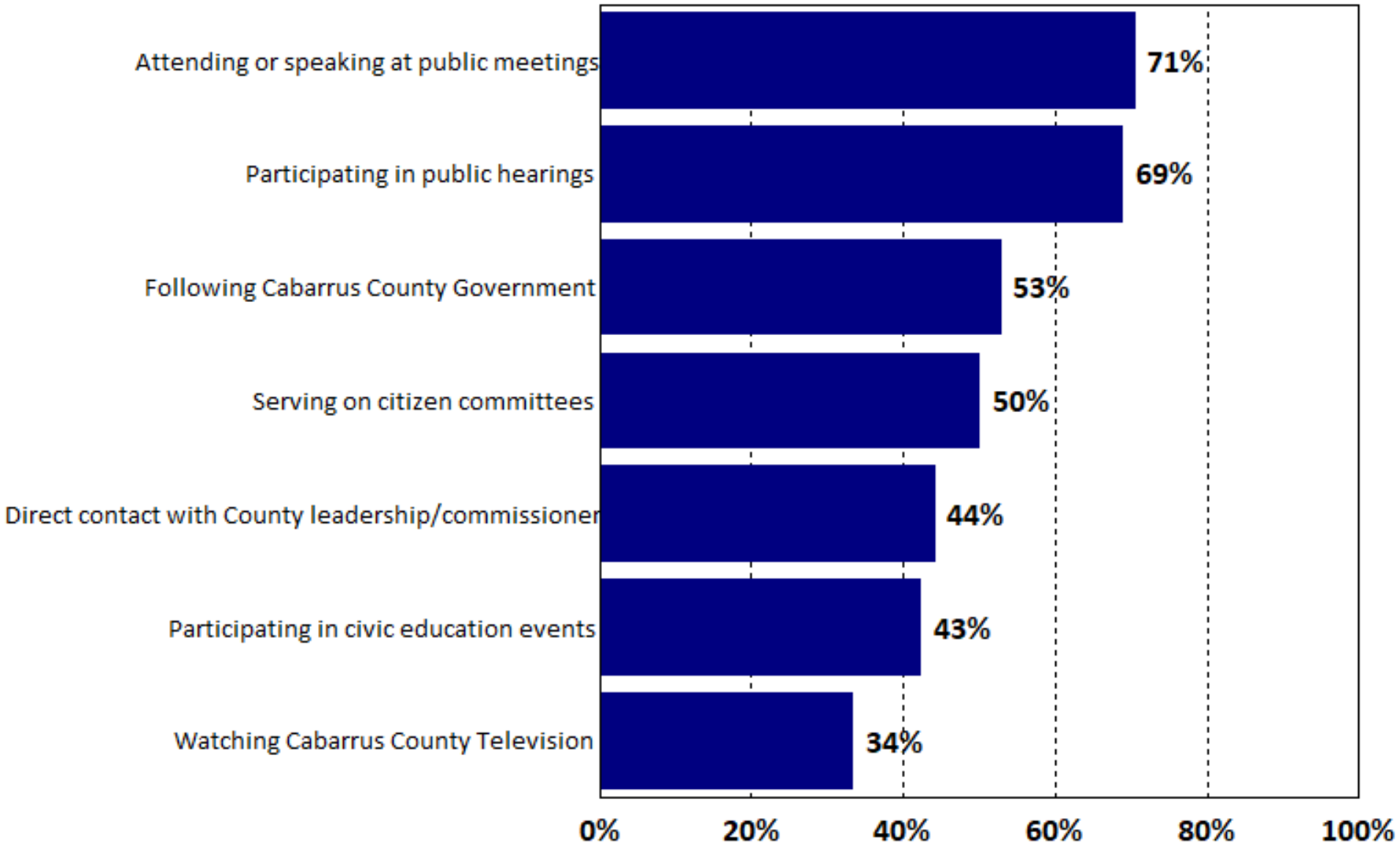
21% of respondents selected this as one of the most important items for the County to prioritize



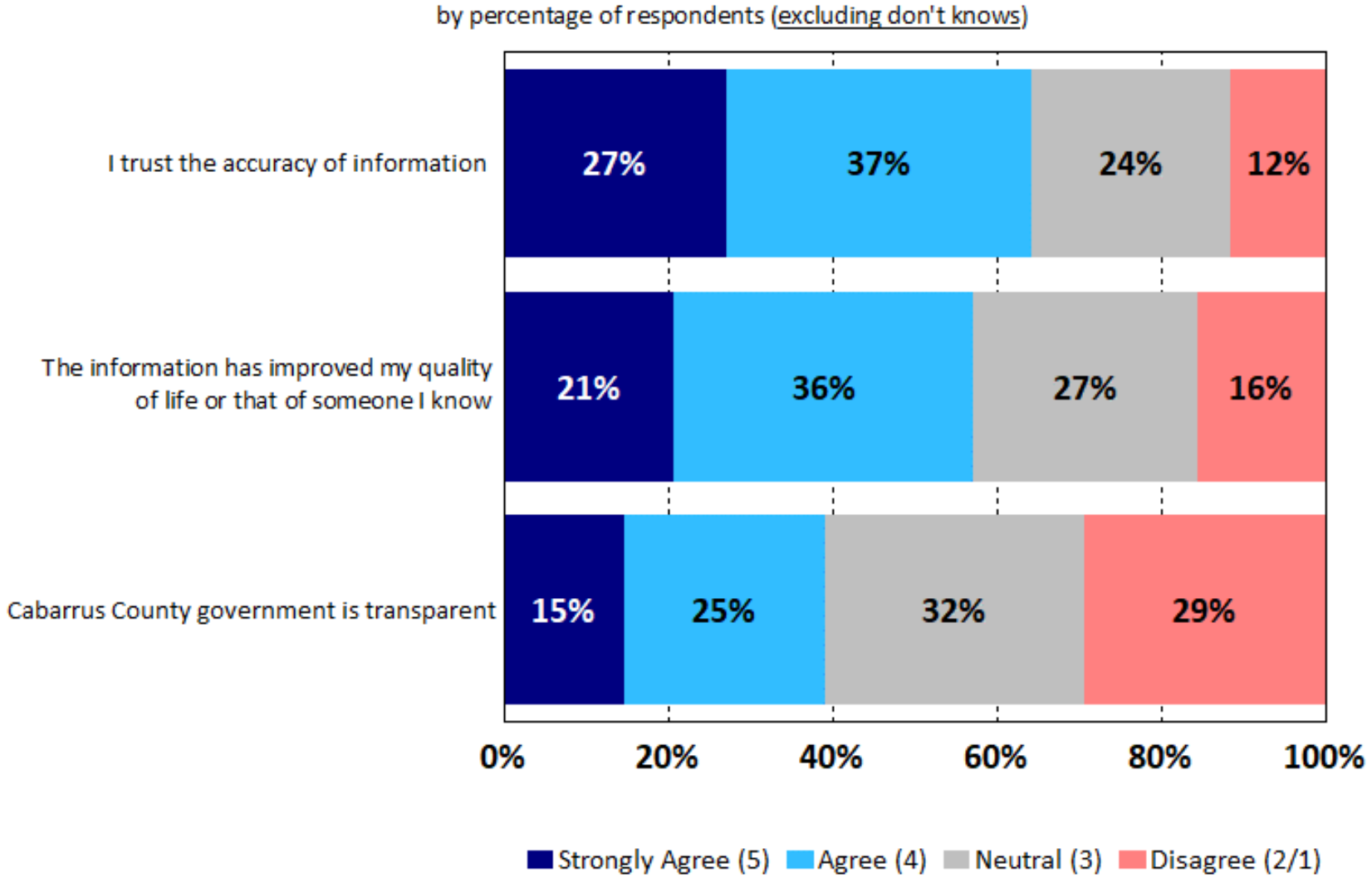
Communication and Customer Service

Q10. Awareness of the Following Ways That Residents Can Participate in Local Government

by percentage of respondents who are aware of the item (excluding not provided - multiple choices could be made)

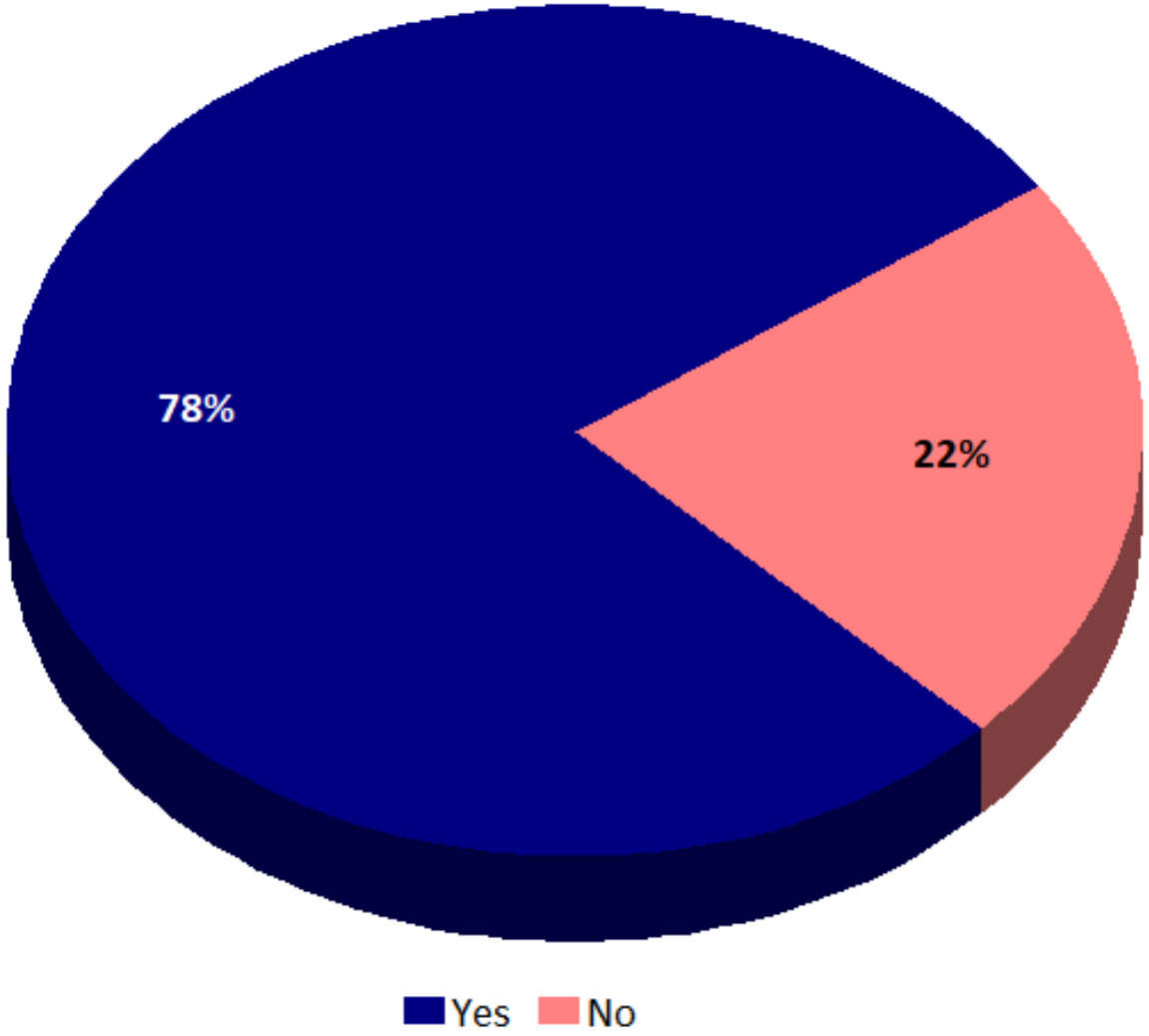


Q12. Level of Agreement with Statements About Information Received from Cabarrus County Employees and Through Resident Engagement



Q13. Are you aware of the County's website, www.cabarruscounty.us?

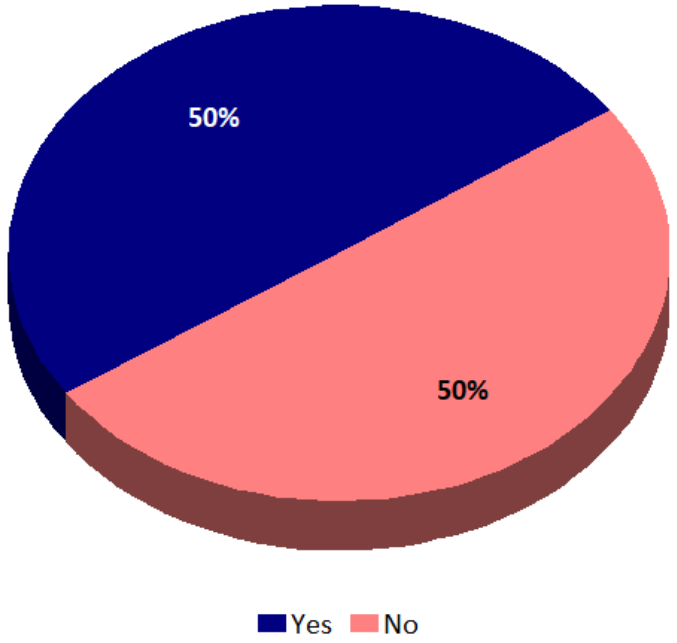
by percentage of respondents (excluding not provided)



83% of respondents indicated they visit the website infrequently or as needed

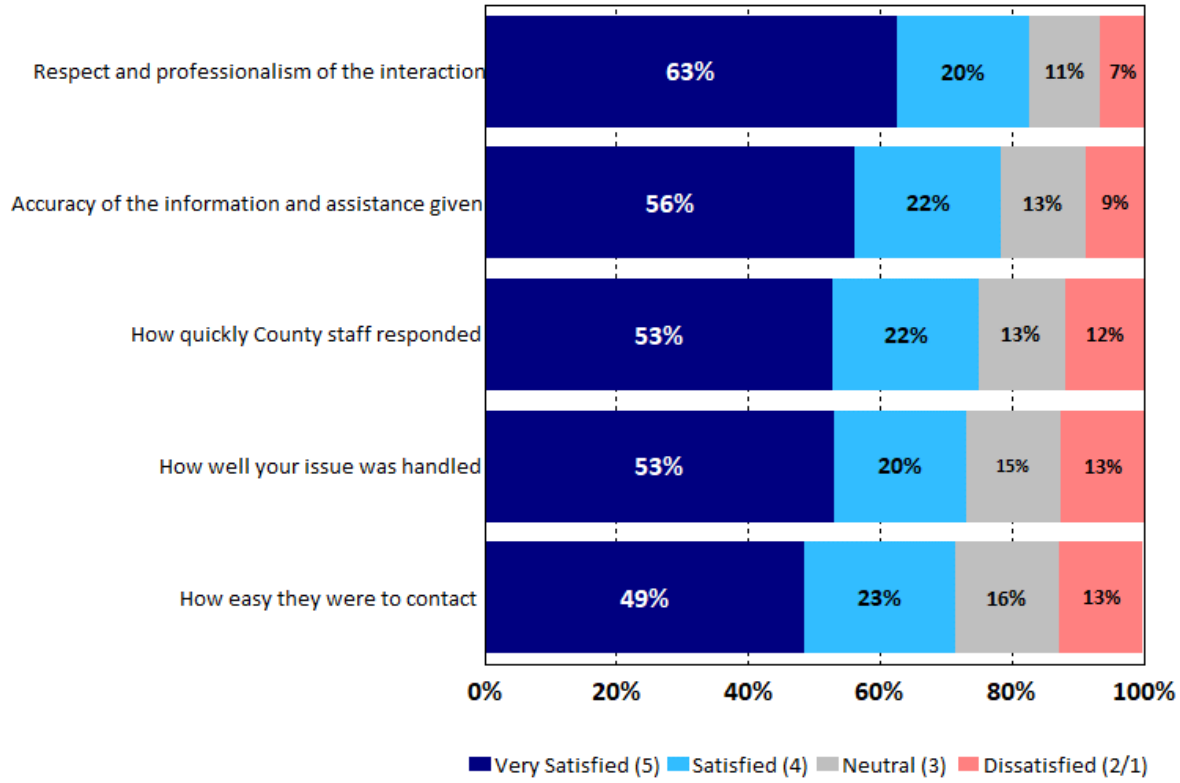
Q11. Have you contacted Cabarrus County during the past year?

by percentage of respondents (excluding don't knows)



Q11b. Satisfaction with Customer Service from County Employees

by percentage of respondents (excluding don't knows)

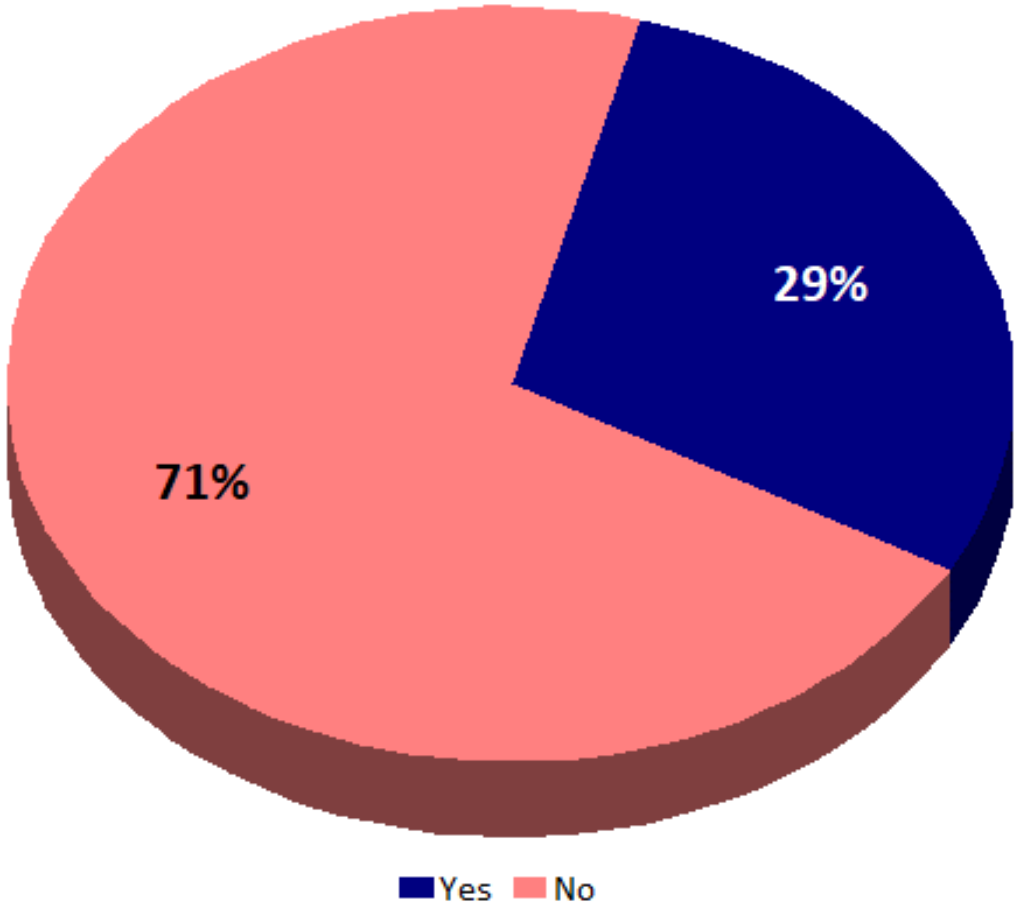


Most common contact methods include phone (41%), self-service online (26%), and in-person at an office (20%)

Education

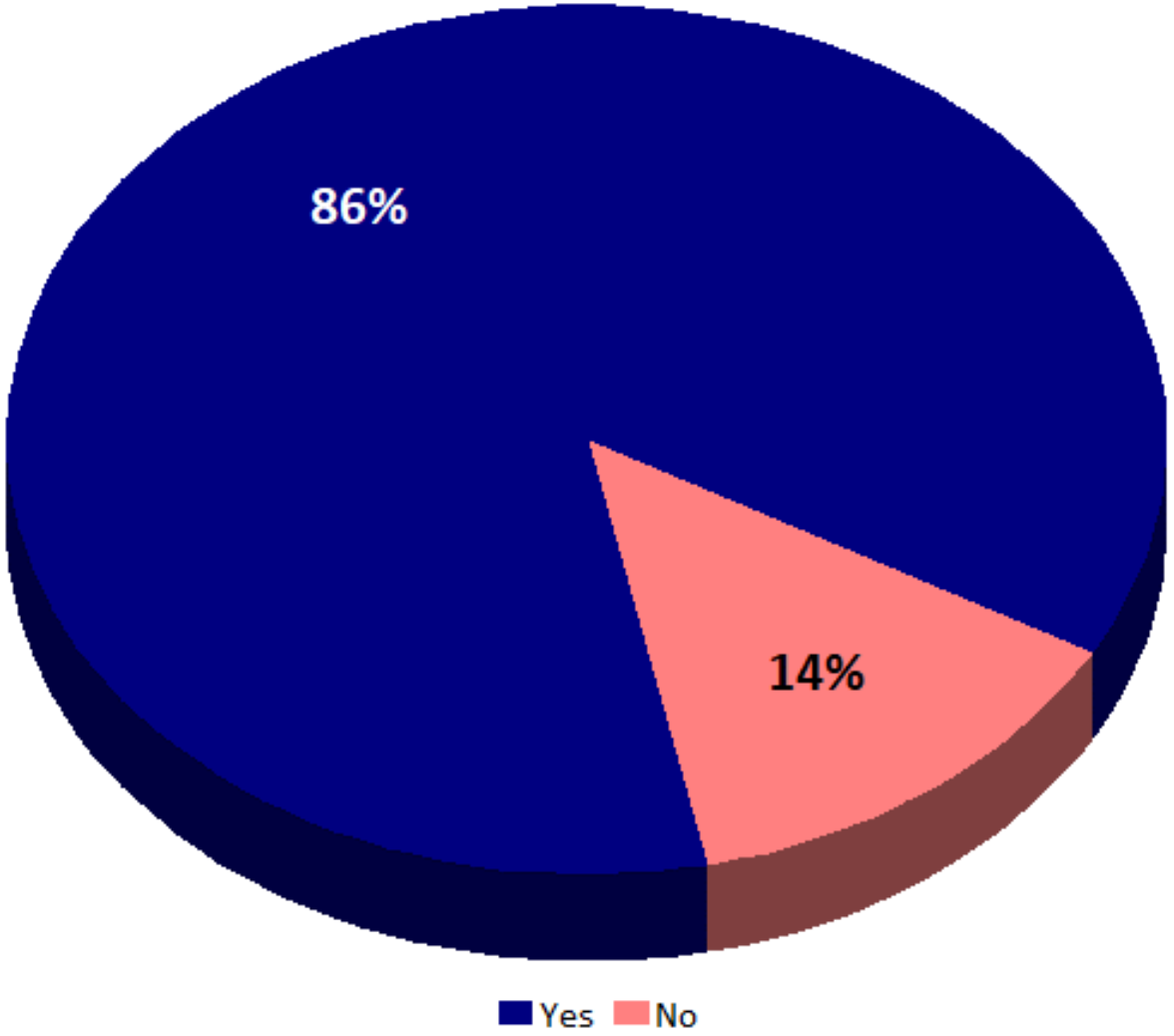
Q14. Does someone in your immediate household attend Cabarrus County Schools, Kannapolis City Schools or Rowan-Cabarrus Community College?

by percentage of respondents (excluding not provided)



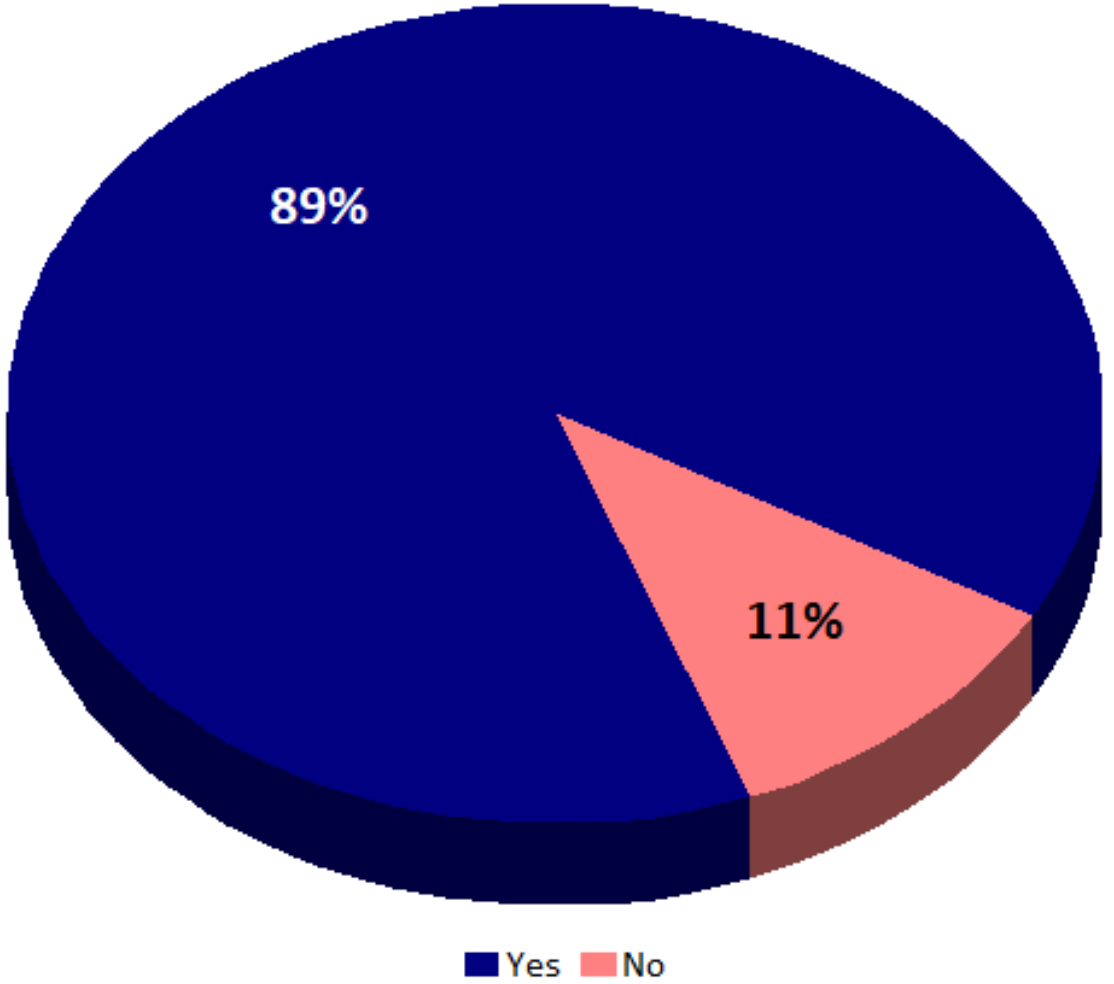
Q14b. Do you feel the school facilities are safe?

by percentage of respondent who answered "yes" to Question 14 (excluding not provided)



Q14c. Do you feel the school facilities are adequate?

by percentage of respondents (excluding not provided)



Questions?

THANK YOU



2022 Cabarrus County Community Survey
Findings Report

Presented to Cabarrus County, North Carolina

December 2022

ETC INSTITUTE

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Executive Summary

2022 Cabarrus County Community Survey
Executive Summary

Purpose

ETC Institute administered a survey to residents of Cabarrus County during the fall of 2022. This is the seventh time that the survey was administered for the County. Previous surveys were administered in 2008, 2010, 2014, 2016, 2018, and 2021, providing valuable trend data for the County. The purpose of the survey was to assess satisfaction with the quality of County services and to gather input about priorities for the community.

Methodology

A six-page survey was mailed to a random sample of households in Cabarrus County. Approximately 10 days after the survey was mailed, residents who received the survey were contacted by e-mail to encourage participation. Households that received a survey in the mail also had the option of completing the survey online. A total of 465 residents completed the survey. The overall results for the survey have a precision of at least +/-4.5% at the 95% level of confidence. There were no statistically significant differences in the results of the survey based on the method of administration (mail vs. online).

The percentage of "don't know" responses has been excluded from many of the graphs shown in this report to facilitate valid comparisons of the results from Cabarrus County with the results from other communities in the *DirectionFinder®* database. Since the number of "don't know" responses often reflects the utilization and awareness of county services, the percentage of "don't know" responses has been provided in the tabular data section of this report.

This report contains:

- a summary of the methodology for administering the survey and major findings
- charts and graphs showing the overall results of the survey (Section 1)
- benchmarking data that show how the results for Cabarrus County compare to residents in North Carolina Counties and Nationally (Section 2)
- Priority Investment Ratings analysis that identifies priorities for the County (Section 3)
- tables that show the results for all questions on the survey (Section 4)
- a copy of the survey instrument (Section 5)

How Cabarrus County Compares to the National Average

Cabarrus County rated significantly above the national average (5% or more above) in 16 of the 20 areas that were comparatively assessed on the survey. The table below shows how Cabarrus County compares to the national average:

Service	Cabarrus County	U.S.	Difference	Category
As a place to live	78%	50%	28%	Perceptions of Quality of Life
Sheriff's Office	83%	55%	28%	Impression of Programs & Services
As a place to raise children	79%	62%	17%	Perceptions of Quality of Life
Emergency Medical Services	89%	72%	17%	Impression of Programs & Services
Active Living and Parks services	68%	51%	17%	Impression of Programs & Services
Quality of services offered to citizens	65%	51%	14%	Perceptions of Govt. Administration
Animal Control services	63%	50%	13%	Impression of Programs & Services
How safe you feel in neighborhood at night	75%	63%	12%	Perceptions of Safety
Library services	78%	66%	12%	Impression of Programs & Services
Waste reduction services	69%	57%	12%	Impression of Programs & Services
Emergency Mgmt. & Fire Marshal's Office	89%	78%	11%	Impression of Programs & Services
As a place to retire	62%	52%	10%	Perceptions of Quality of Life
How safe you feel in parks	65%	56%	9%	Perceptions of Safety
Value received for tax dollars/user fees	43%	34%	9%	Perceptions of Govt. Administration
As a place to work	65%	58%	7%	Perceptions of Quality of Life
How safe you feel in neighborhood during the day	90%	83%	7%	Perceptions of Safety
Crime prevention	52%	50%	2%	Perceptions of Safety
Leadership provided by elected officials	38%	39%	-1%	Perceptions of Govt. Administration
Level of public involvement in local decision making	28%	34%	-6%	Perceptions of Govt. Administration
Efforts to inform about local issues & decisions	37%	44%	-7%	Perceptions of Govt. Administration

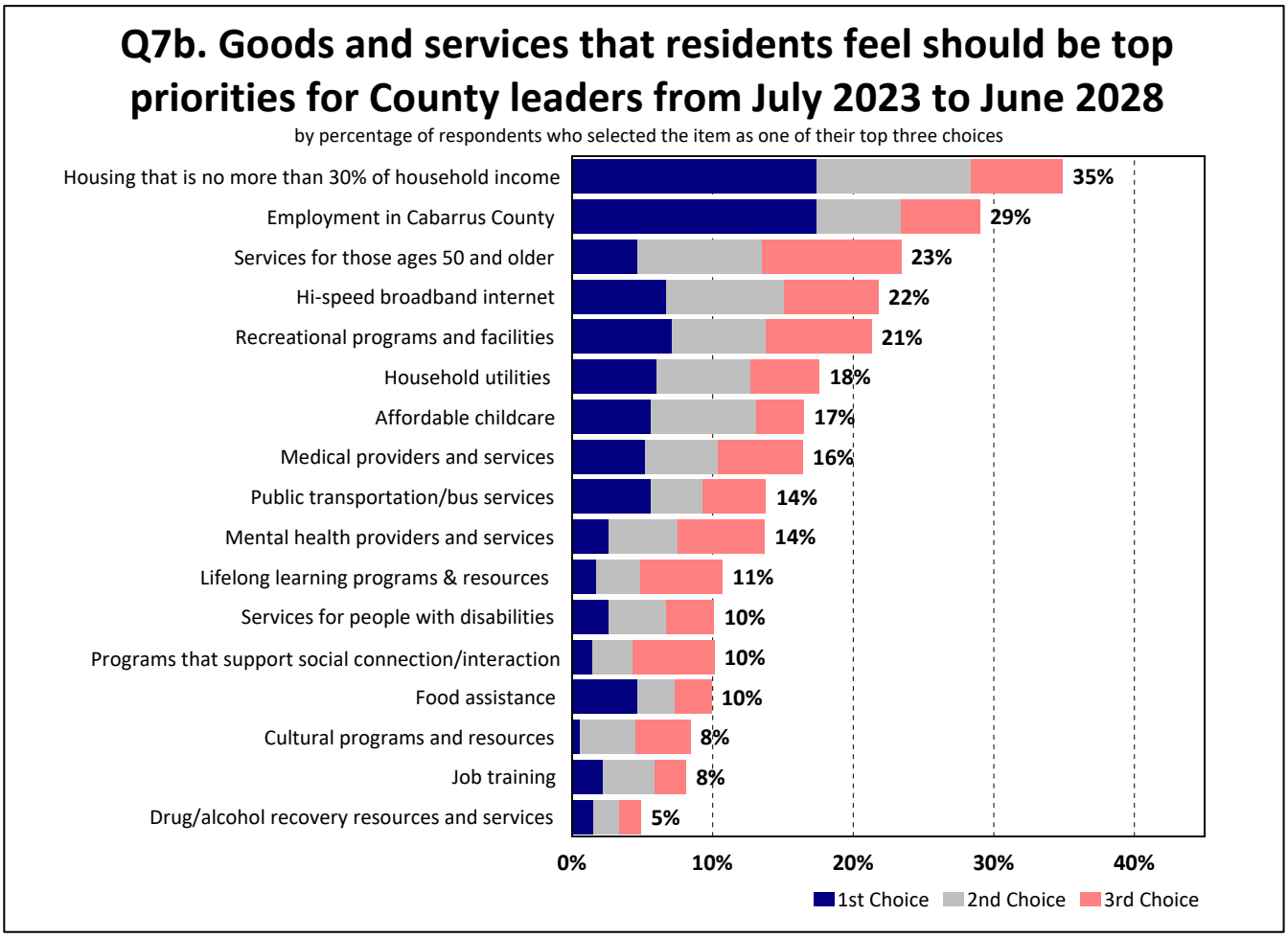
How Cabarrus County Compares to the North Carolina County Average

Cabarrus County rated above the North Carolina County average in 11 of the 19 areas that were comparatively assessed on the survey; the County rated significantly above in 4 of these areas. The table below shows how Cabarrus County compares to the North Carolina County average:

Service	Cabarrus County	North Carolina Counties	Difference	Category
As a place to raise children	79%	68%	11%	Perceptions of Quality of Life
Animal Control services	63%	55%	8%	Impression of Programs & Services
Quality of services offered to citizens	65%	58%	7%	Perceptions of Govt. Administration
How safe you feel in neighborhood at night	75%	69%	6%	Perceptions of Safety
As a place to retire	62%	59%	3%	Perceptions of Quality of Life
Overall quality of life	73%	70%	3%	Perceptions of Quality of Life
Value received for tax dollars/user fees	43%	41%	2%	Perceptions of Govt. Administration
Emergency Medical Services	89%	88%	1%	Impression of Programs & Services
How safe you feel in neighborhood during the day	90%	89%	1%	Perceptions of Safety
Waste reduction services	69%	68%	1%	Impression of Programs & Services
As a place to live	78%	78%	0%	Perceptions of Quality of Life
Active Living and Parks services	68%	69%	-1%	Impression of Programs & Services
Level of public involvement in local decision making	28%	29%	-1%	Perceptions of Govt. Administration
Library services	78%	79%	-1%	Impression of Programs & Services
Sheriff's Office	83%	84%	-1%	Impression of Programs & Services
Emergency Mgmt. & Fire Marshal's Office	89%	91%	-2%	Impression of Programs & Services
Efforts to inform about local issues & decisions	37%	41%	-4%	Perceptions of Govt. Administration
How safe you feel in parks	65%	72%	-7%	Perceptions of Safety
As a place to work	65%	73%	-8%	Perceptions of Quality of Life

Priorities

Among 17 County goods and services that residents were asked to rate, residents thought housing that is no more than 30% of household income (35%), employment (29%), services for those ages 50 and older (23%), hi-speed broadband internet (22%), and recreational programs and facilities (21%) were the most important over the next five years. The chart below shows the percentage of residents who selected each of the goods and services as one of their top three choices.



Perceptions of the County. Among the items that influence residents' perceptions of quality of life, the items that received the highest satisfaction ratings were: the County as a place to raise children (79%), the County as a place to live (78%), and overall quality of life in the County (73%).

Additional Findings

- **Awareness of Ways to Participate in Local Government**. Seventy-one percent (71%) of residents surveyed are aware that attending or speaking at public meetings is a way to participate in local government. Other ways respondents are aware of include: participating in public hearings (69%), following Cabarrus County Government (53%), and serving on citizen committees (50%).

- **County website**. Seventy-eight percent (78%) of residents are aware of the County's website; of those who are aware, 17% use it at least monthly.

- **County Emergency Services.** Ninety-one percent (91%) of residents surveyed have either a "very positive" or "positive" impression of the Cabarrus County 911 call center. Other County emergency services that residents have a positive impression of include: Emergency Medical Services (89%), Emergency Management and Fire Marshal's Office (89%), and the Sheriff's Office (83%).

- **County Customer Service.** Fifty percent (50%) of residents surveyed have contacted Cabarrus County during the past year. Of those, two-thirds (67%) contacted the County by phone (41%) or self-services through the website and online applications (26%). With regard to resident satisfaction with customer service from County employees, 83% were "very satisfied" or "satisfied" with the respect and professionalism of the interaction, and 78% were "very satisfied" or "satisfied" with the accuracy of the information and assistance they were given.

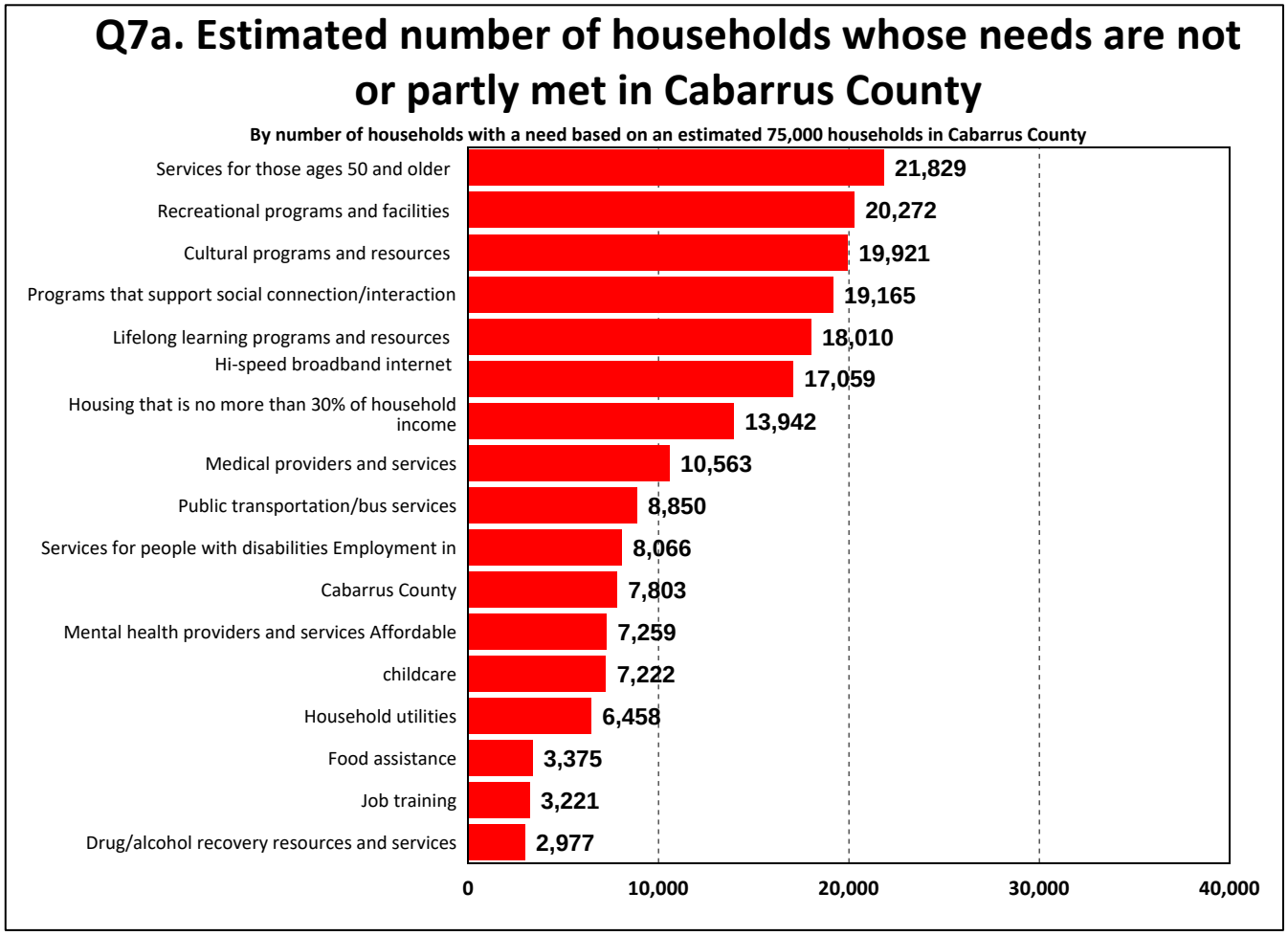
Priority Investment Ratings

Respondents were asked to identify if their household has a need for 17 goods and services and to rate how well their needs for each were currently being met within the County. Based on the analysis, ETC Institute is able to estimate the number of households in the County that have the greatest "unmet" needs for various goods and services.

The five goods and services that had the highest percentage of households that have an unmet need include:

1. Services for those ages 50 and older – 21,829 households (29%),
2. Recreational programs and facilities – 20,272 households (27%),
3. Cultural programs and resources – 19,921 households (27%),
4. Programs that support social connections and interactions - 19,165 households (26%), and
5. Lifelong learning programs and resources – 18,010 households (24%).

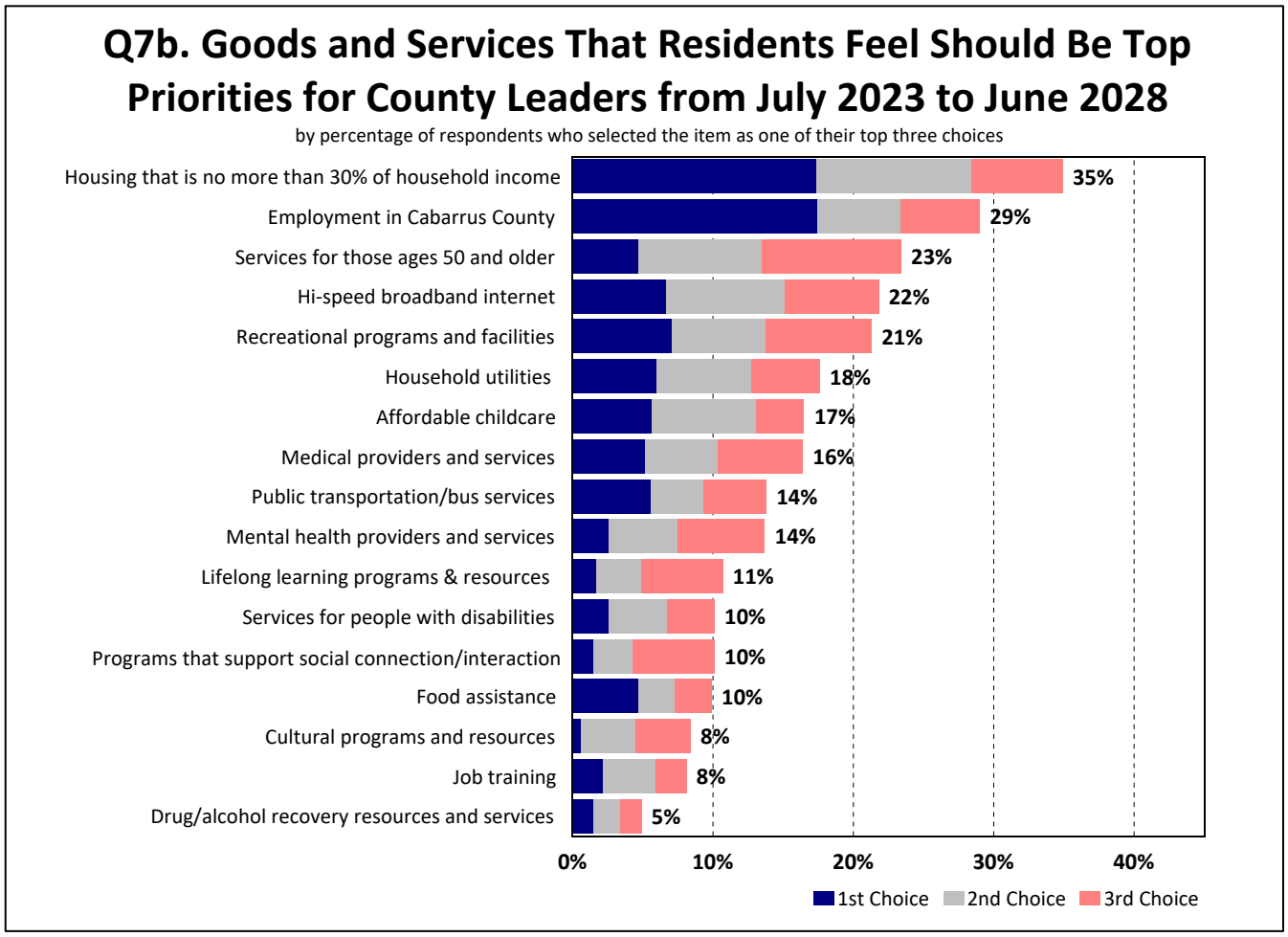
The estimated number of households that have unmet needs for each of the 17 items assessed on the survey is shown in the chart below.



Importance: In addition to assessing the needs for each of the goods and services, ETC Institute also assessed the importance that residents placed on each item. Based on the sum of respondents' top three choices, these were the five most important items to residents:

1. Housing that is no more than 30% of the household income (35%),
2. Employment in Cabarrus County (29%),
3. Services for those ages 50 and older (23%),
4. Hi-speed broadband internet (22%), and
5. Recreational programs and facilities (21%).

The percentage of respondents who selected each item as one of their top three choices is shown in the chart below.

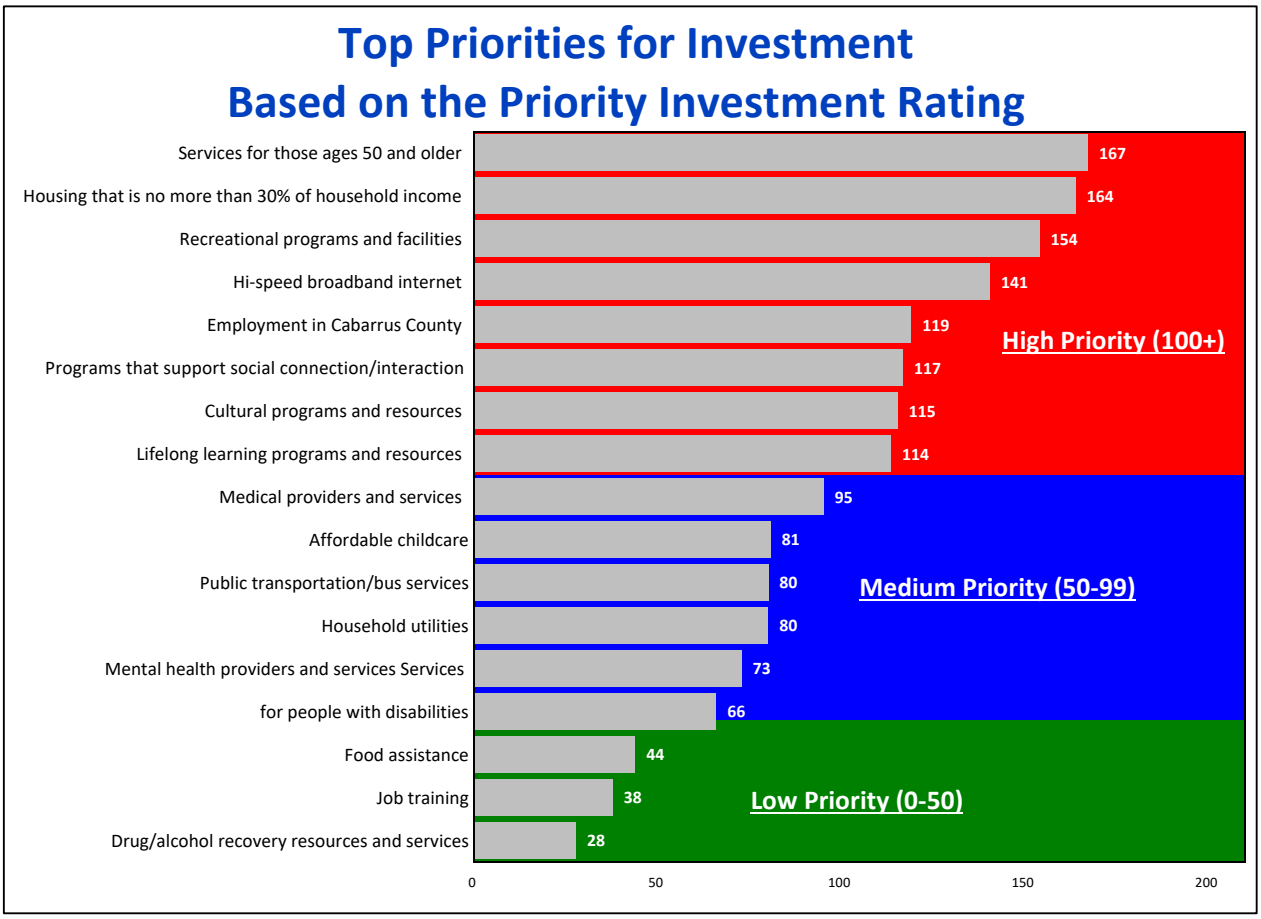


Priorities for Investment: The **Priority Investment Ratings (PIR)** was developed by ETC Institute to provide governmental organizations with an objective tool for evaluating the priority that should be placed on goods and services. The PIR equally weights (1) the importance respondents placed on items and (2) how many respondents have unmet needs for the item. [Details regarding the methodology for this analysis are provided in Section 3 of this report.]

Based on the Priority Investment Ratings (PIR), the following goods and services were rated as high priorities for investment:

- Services for those ages 50 and older (PIR = 167)
- Housing that is no more than 30% of total household income (PIR = 164)
- Recreational programs and facilities (PIR = 154)
- Hi-speed broadband internet (PIR = 141)
- Employment in Cabarrus County (PIR = 119)
- Programs that support social connection/interaction (PIR = 117)
- Cultural programs and resources (PIR = 115)
- Lifelong learning programs and resources (PIR = 114)

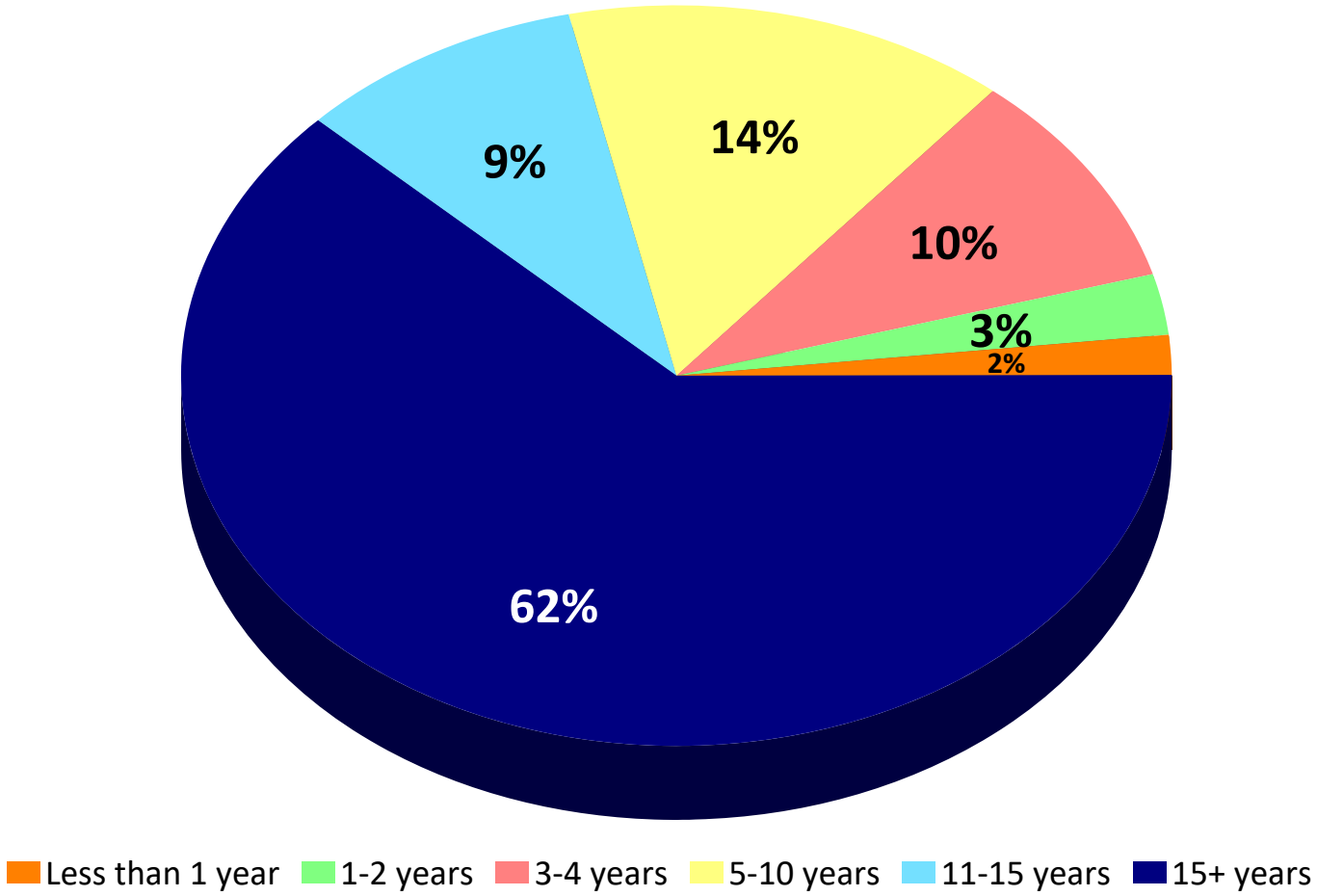
The chart below shows the Priority Investment Ratings for each of the 17 goods and services assessed on the survey.



1 Charts and Graphs

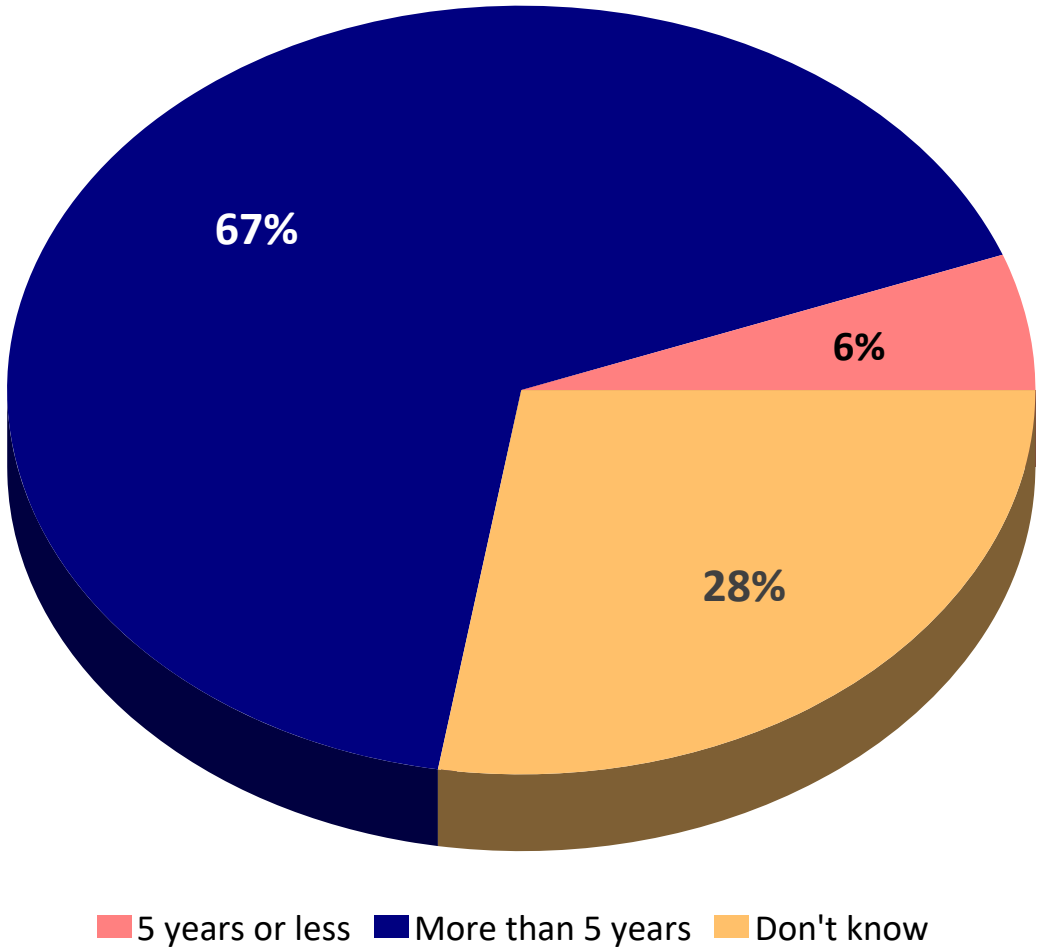
Q1. How long have you lived in Cabarrus County?

by percentage of respondents



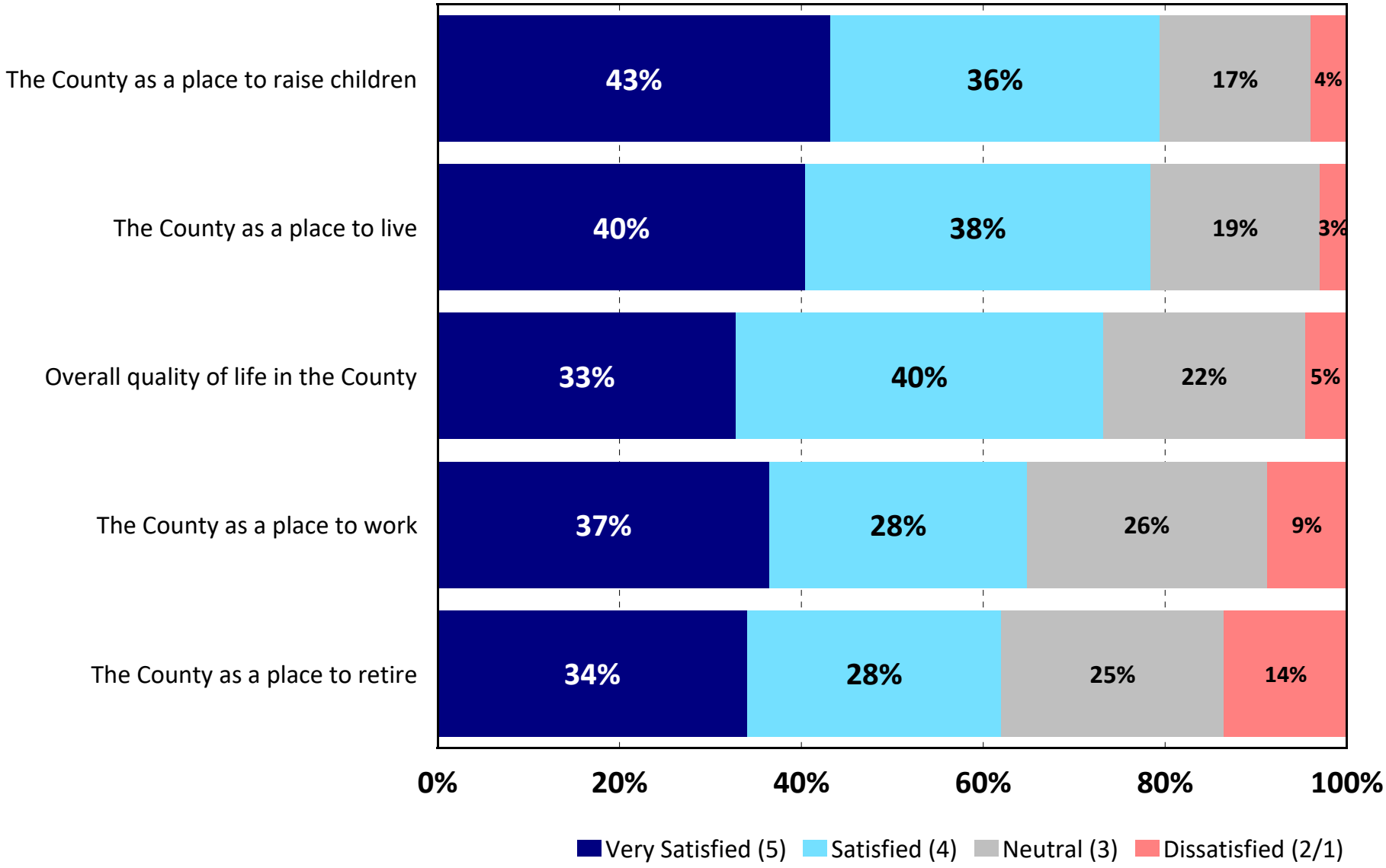
Q3. How many more years do you plan to live in Cabarrus County?

by percentage of respondents



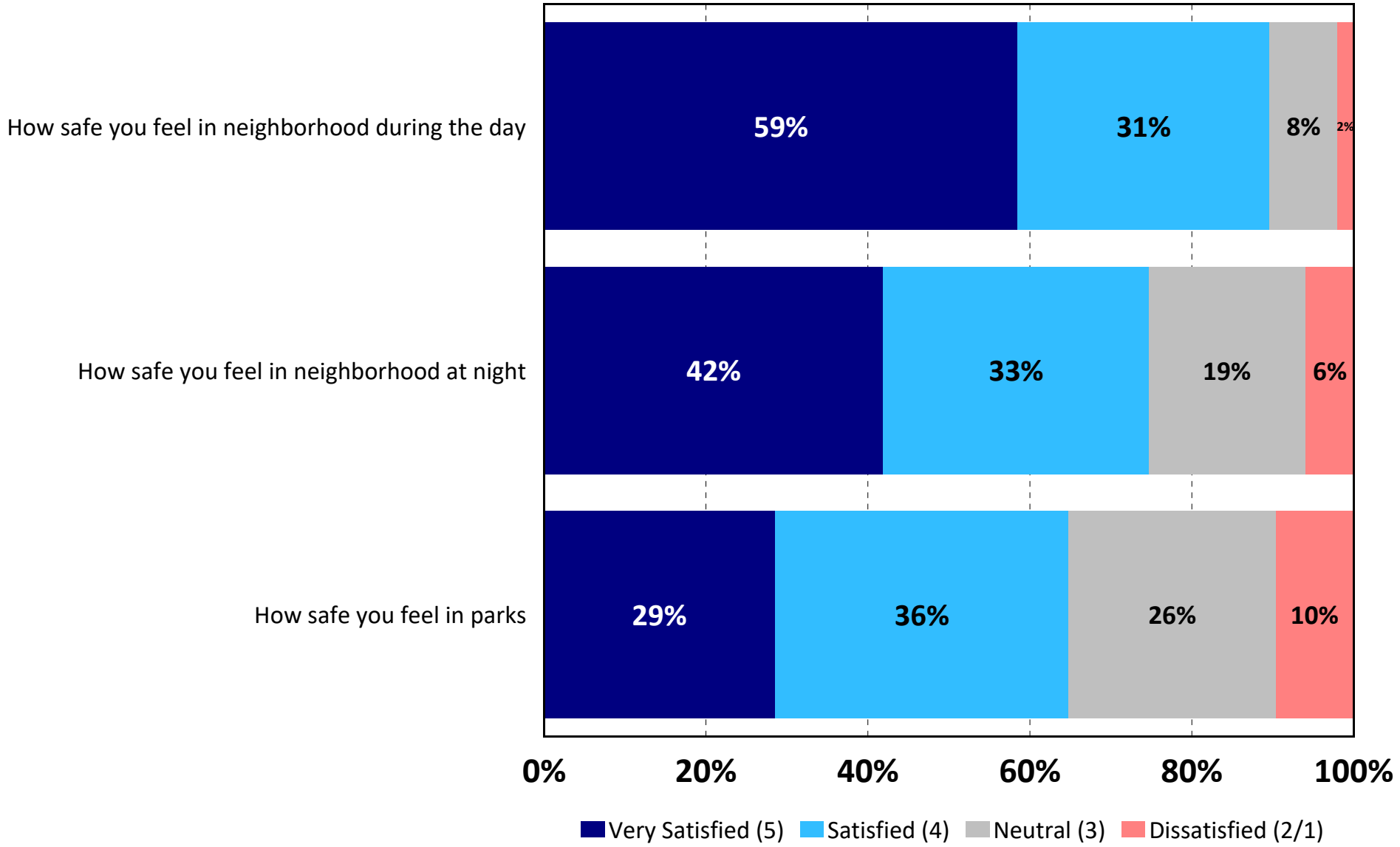
Q6[1-5]. Satisfaction with items that influence perceptions of quality of life

by percentage of respondents (excluding don't knows)



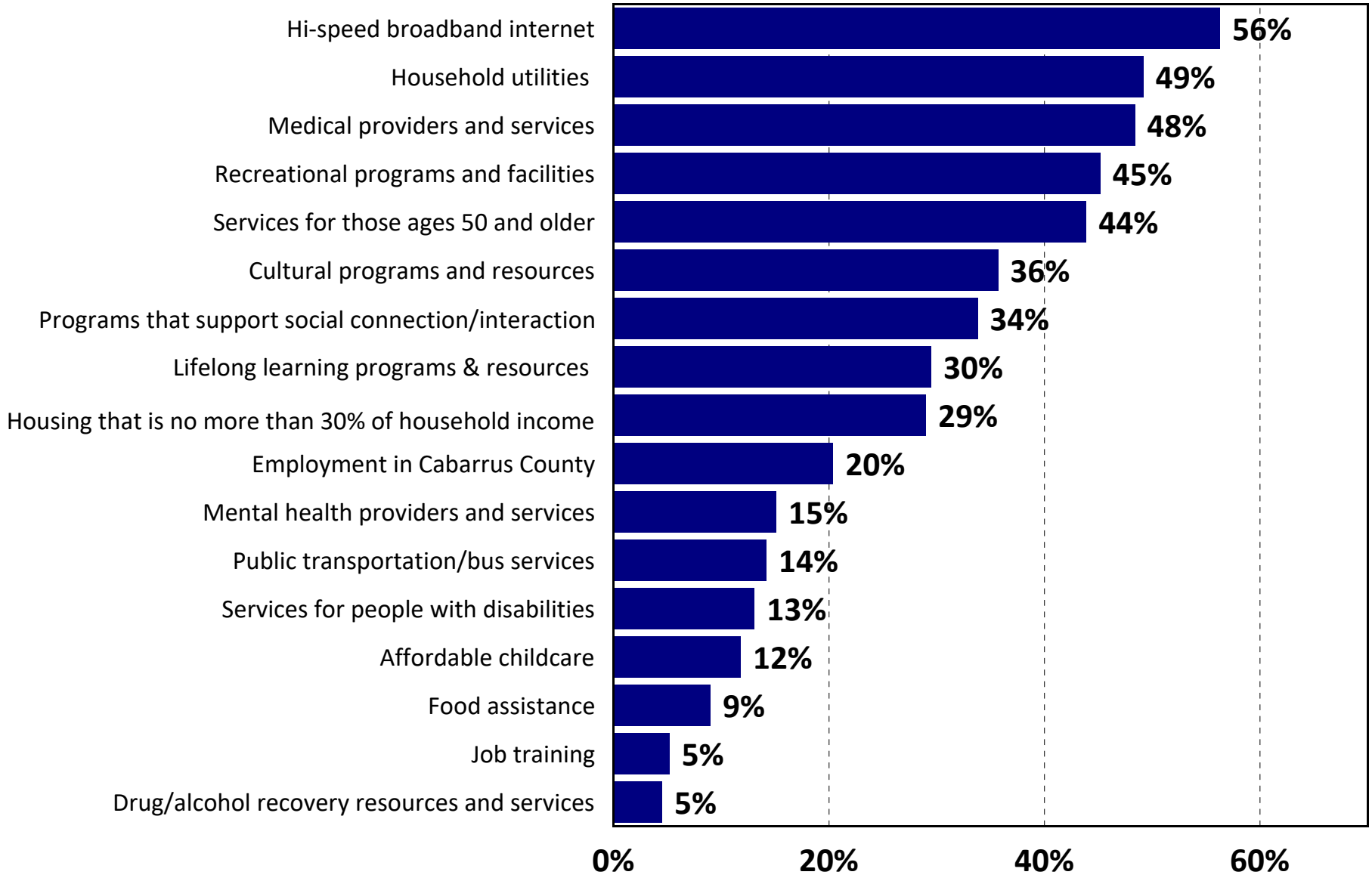
Q6[6-8]. Satisfaction with items that influence perceptions of safety

by percentage of respondents (excluding don't knows)



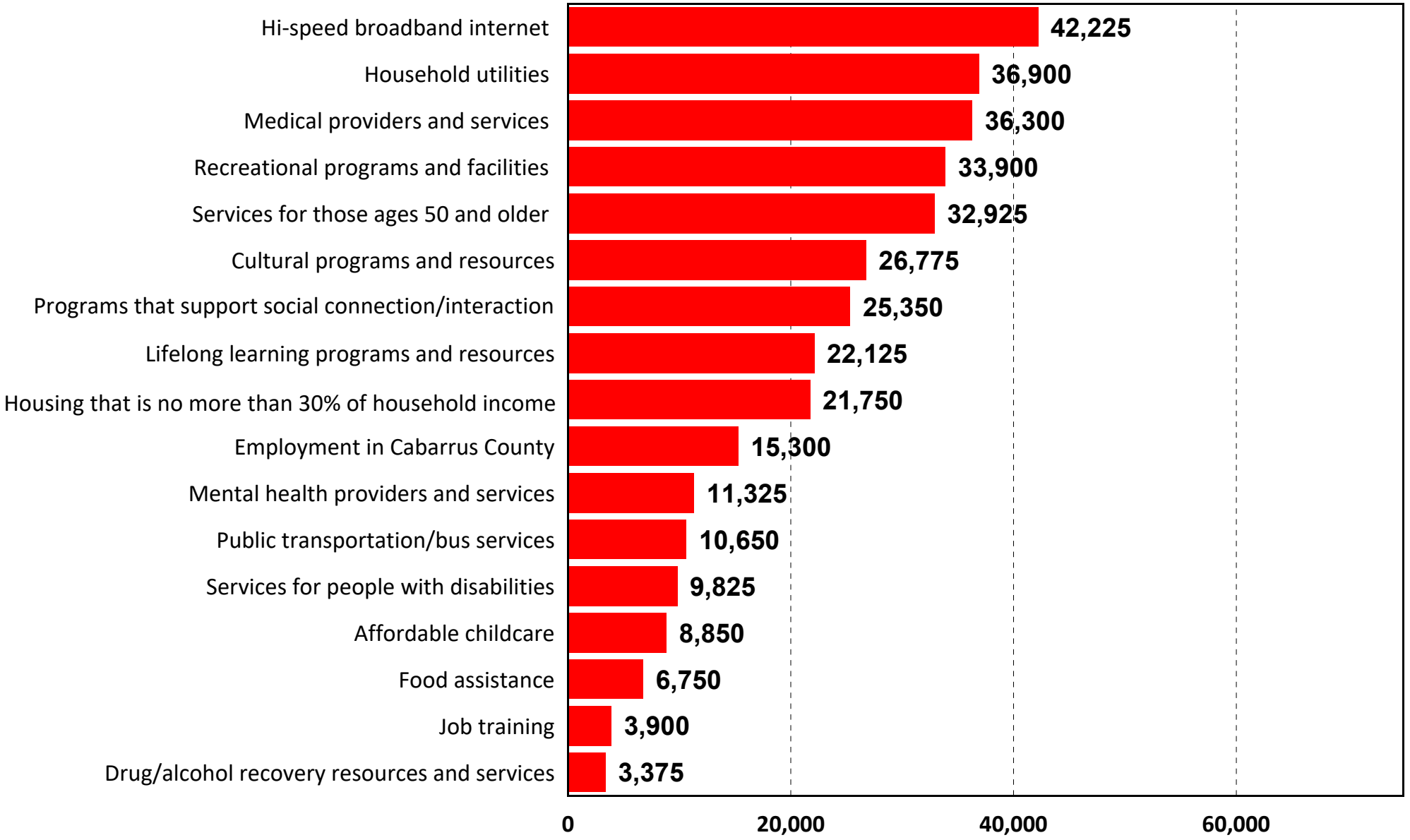
Q7[1]. Please indicate if you or other members of your household have a need for each of the following services

by percentage of respondents who answered "yes" (multiple choices could be made)



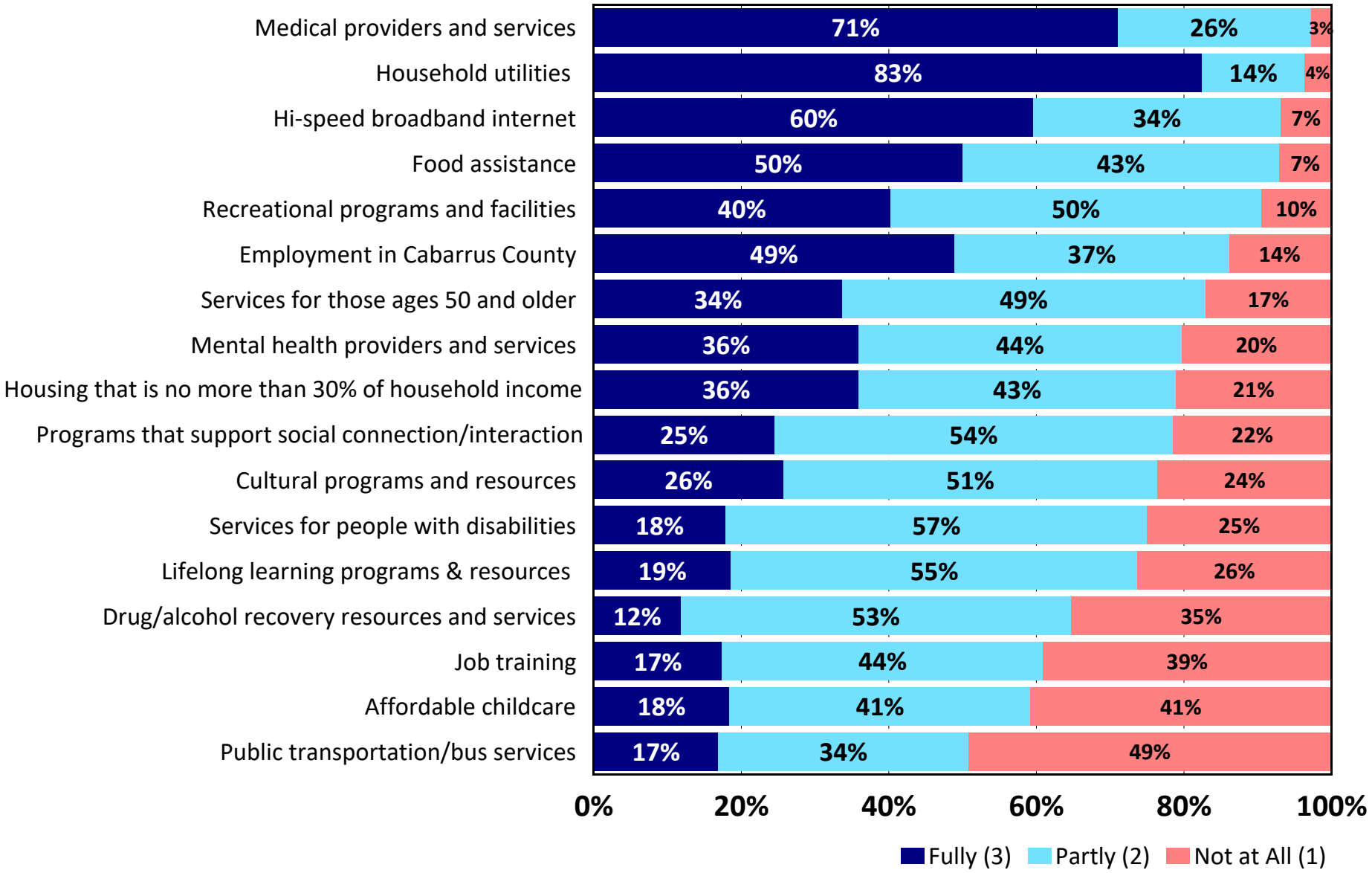
Q7[1]. Estimated number of households that have a need for each of the following services

By number of households with a need based on an estimated 75,000 households in Cabarrus County



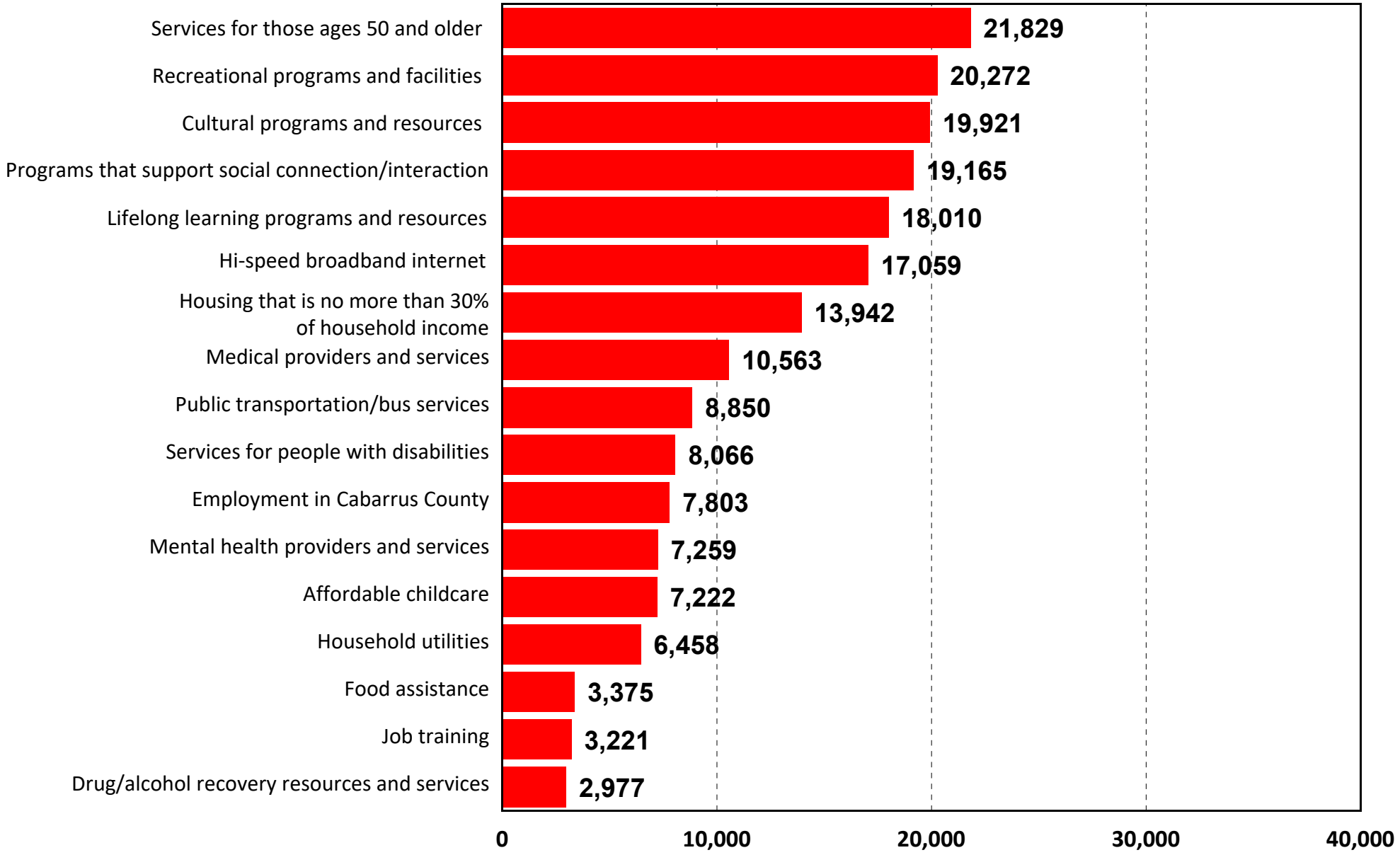
Q7a. How well are you able to meet your needs for these items?

by percentage of respondents who have a need for the item (excluding don't knows)



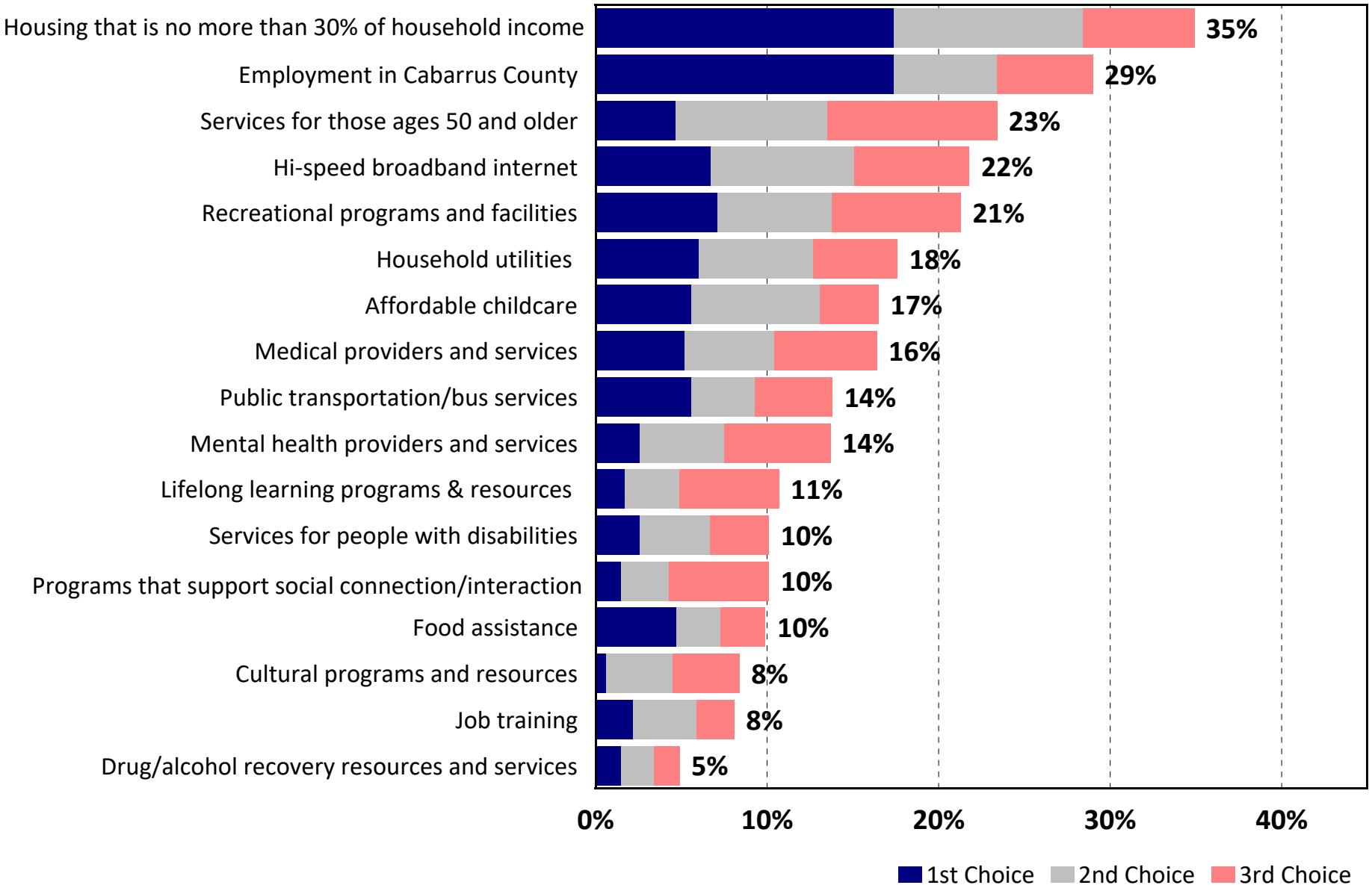
Q7a. Estimated number of households whose needs are not or partly met in Cabarrus County

By number of households with a need based on an estimated 75,000 households in Cabarrus County



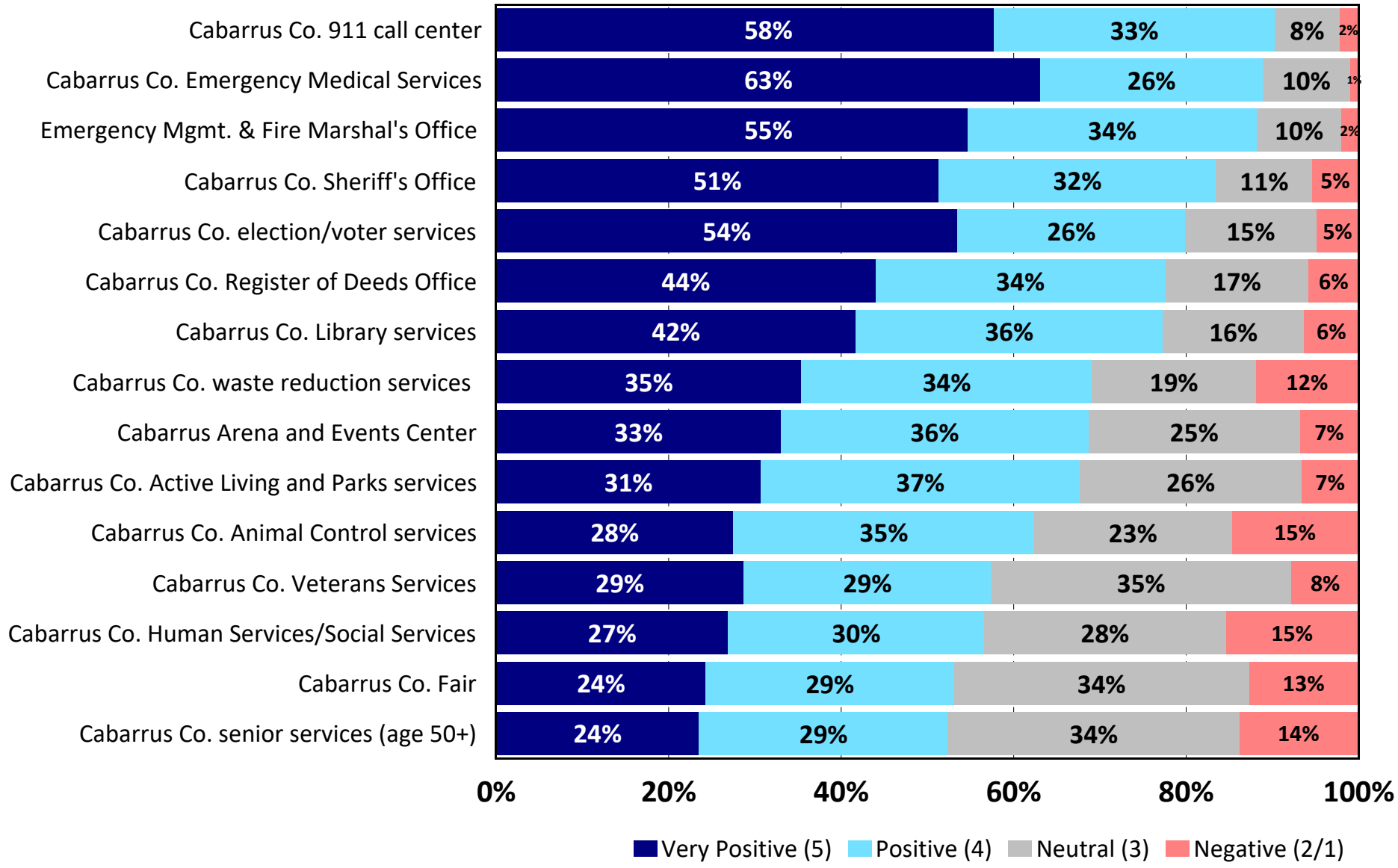
Q7b. Goods and services that residents feel should be top priorities for County leaders from July 2023 to June 2028

by percentage of respondents who selected the item as one of their top three choices



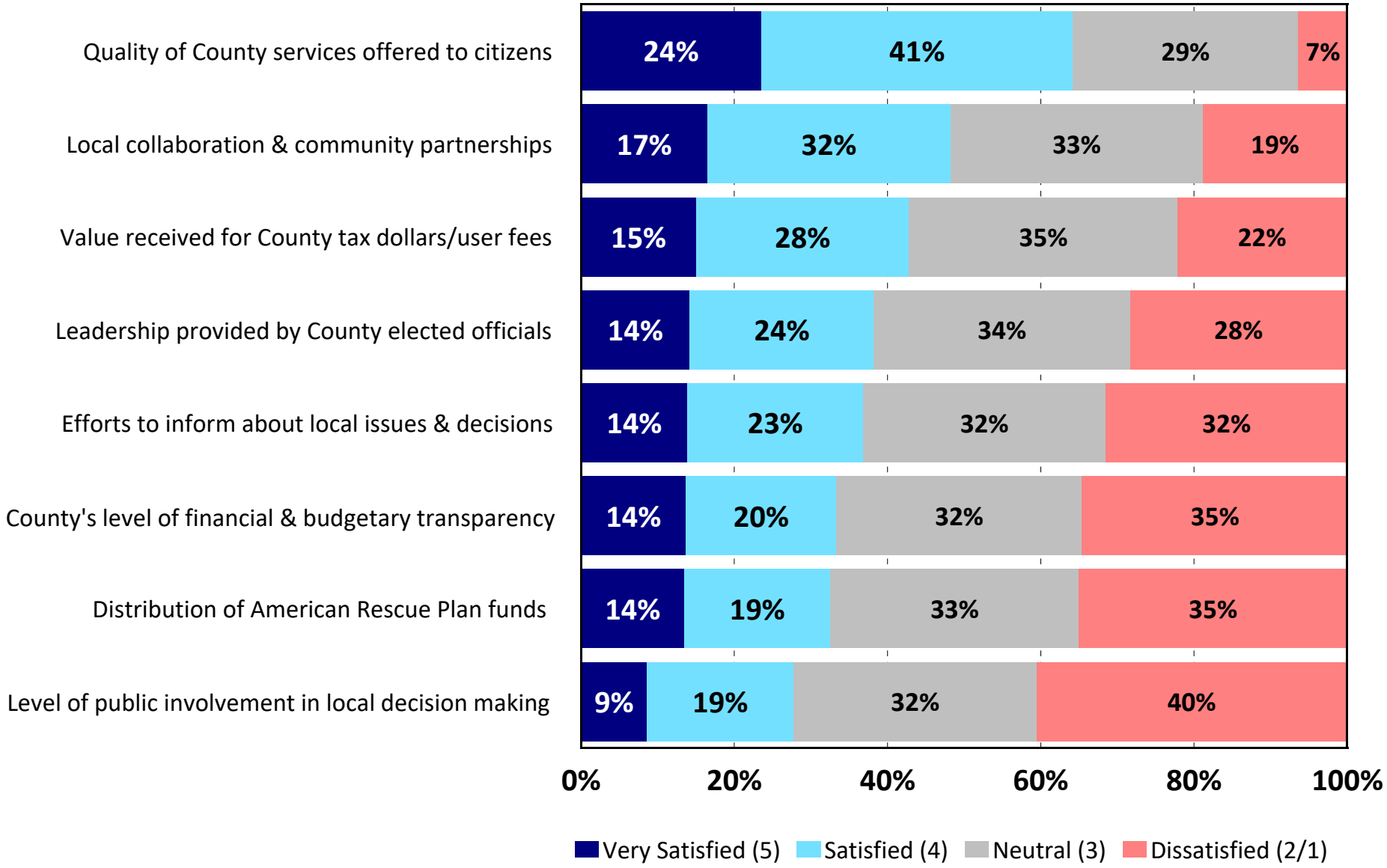
Q8. Overall impression of various programs and services offered by Cabarrus County

by percentage of respondents (excluding don't know/haven't heard)



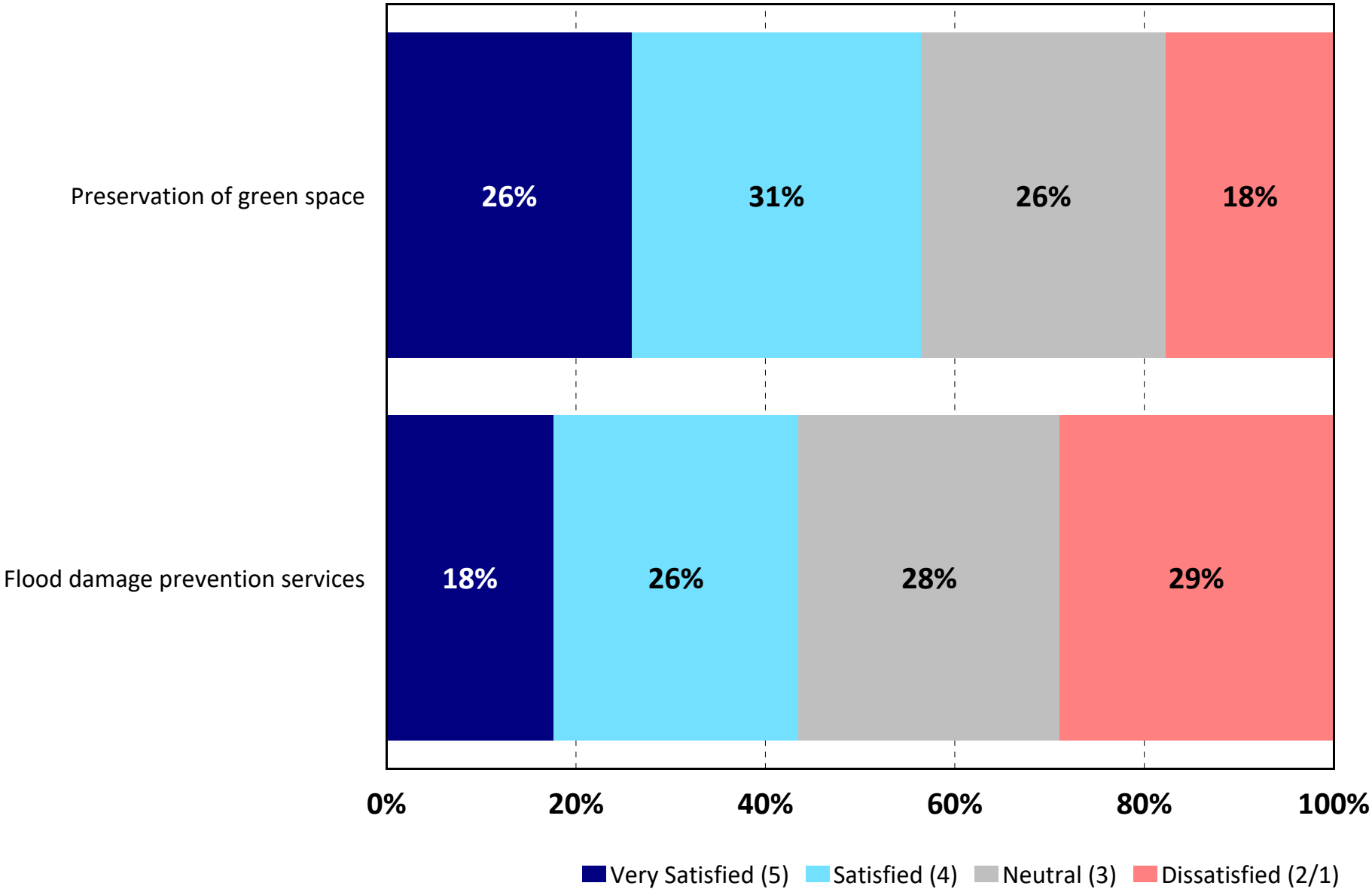
Q9[1-8]. Satisfaction with items that influence perceptions of government administration

by percentage of respondents (excluding don't knows)



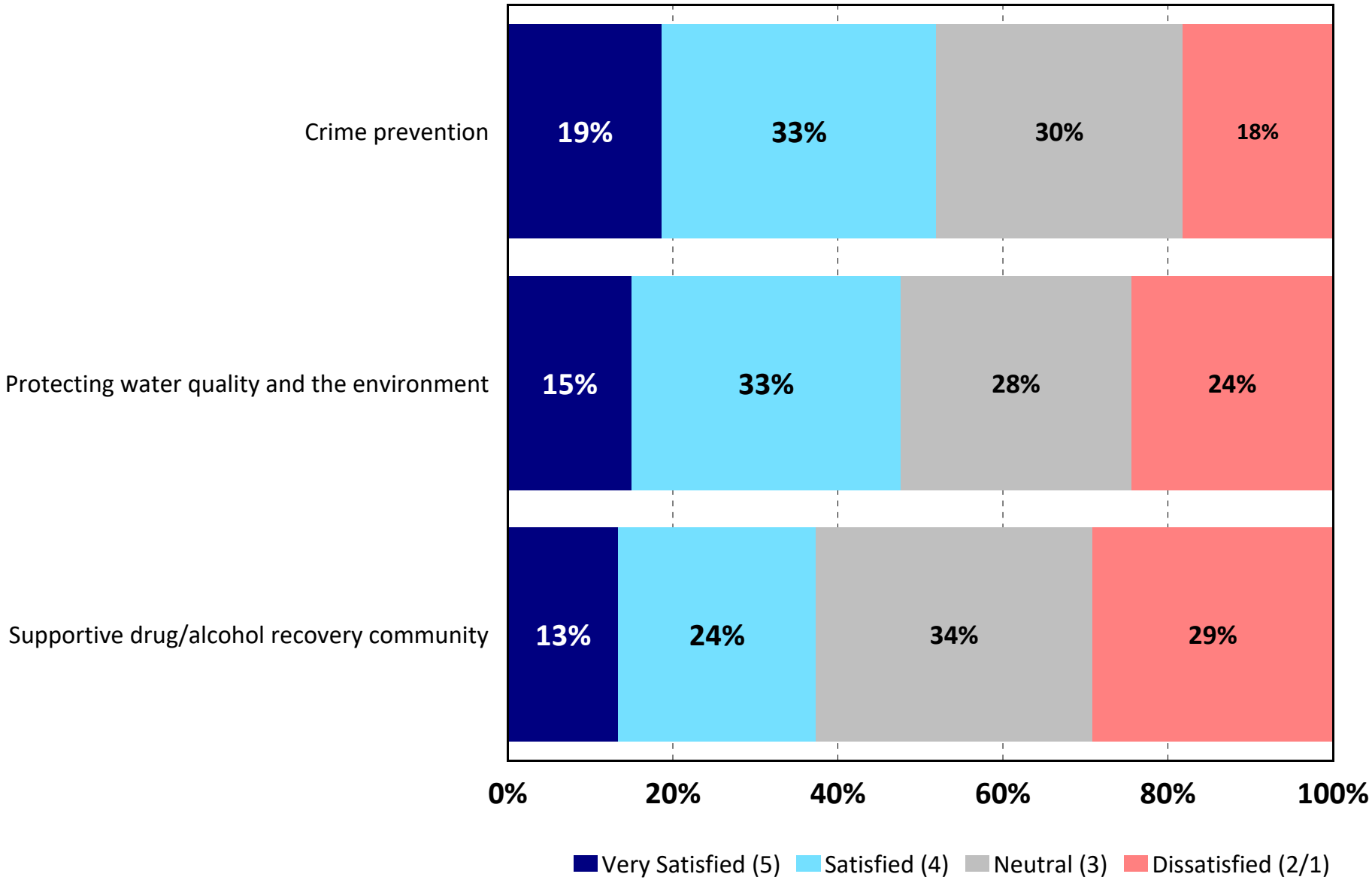
Q9[9-10]. Satisfaction with land use

by percentage of respondents (excluding don't knows)



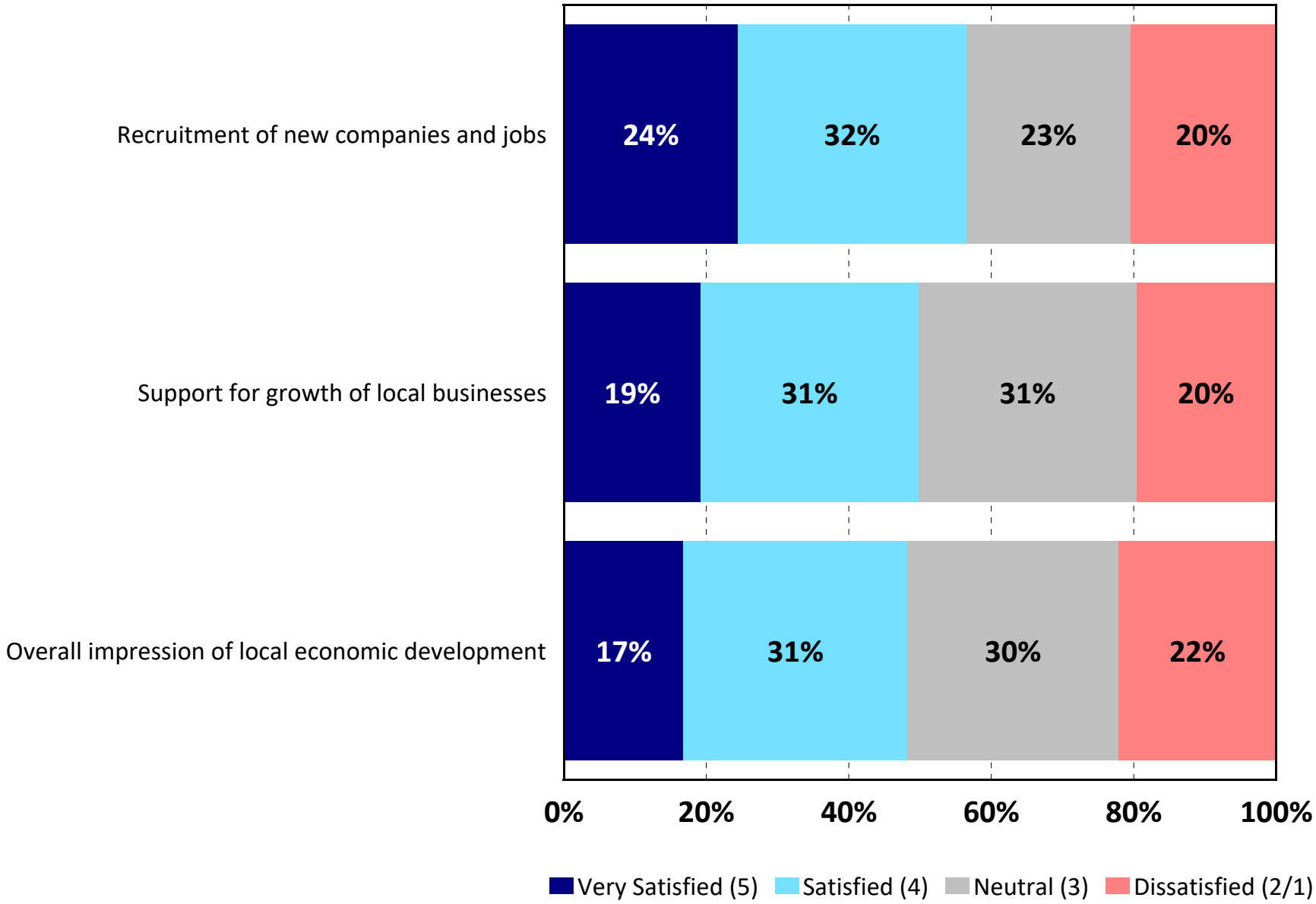
Q9[11-13]. Satisfaction with safety

by percentage of respondents (excluding don't knows)



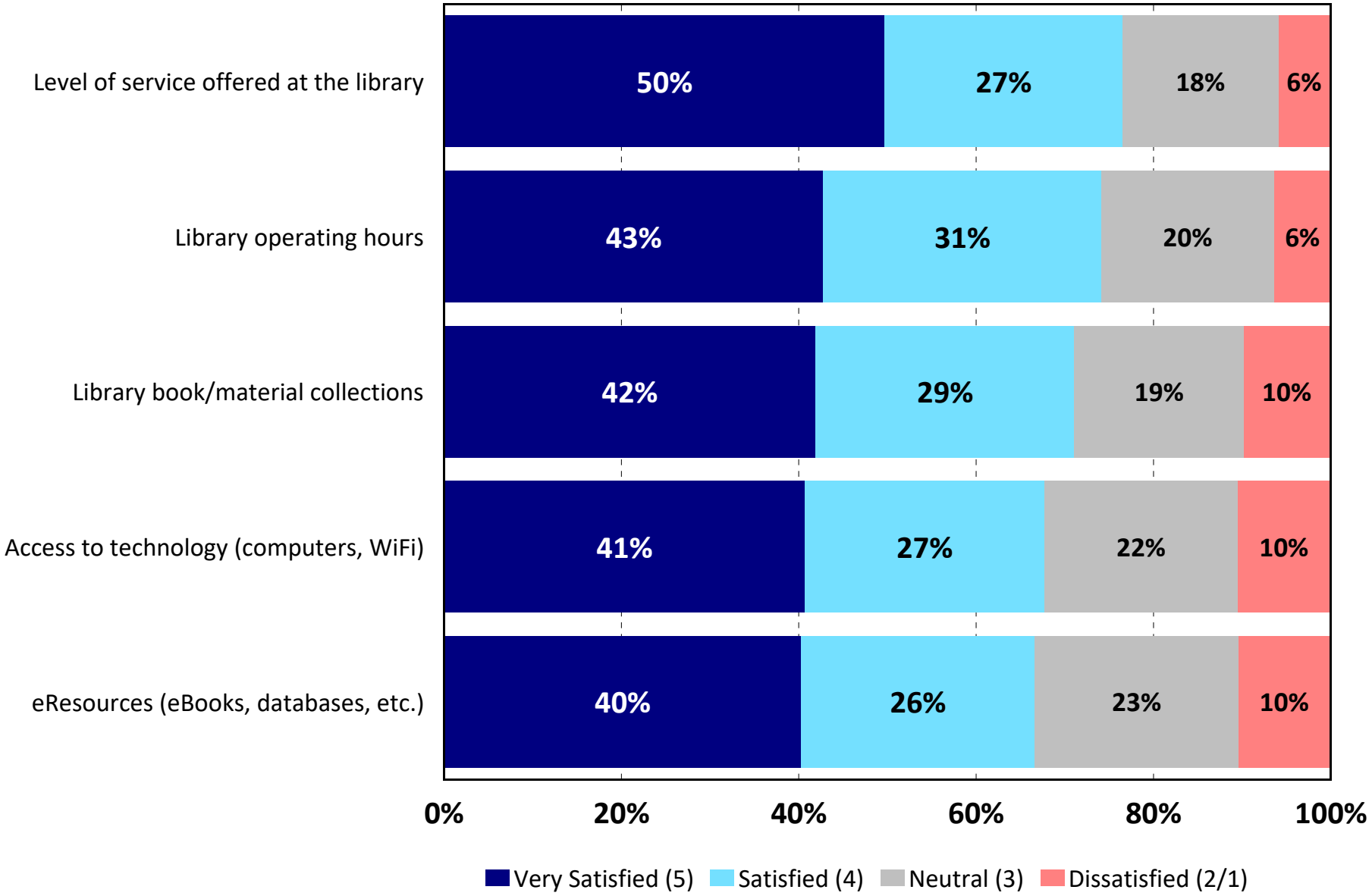
Q9[14-16]. Satisfaction with economic development services

by percentage of respondents (excluding don't knows)



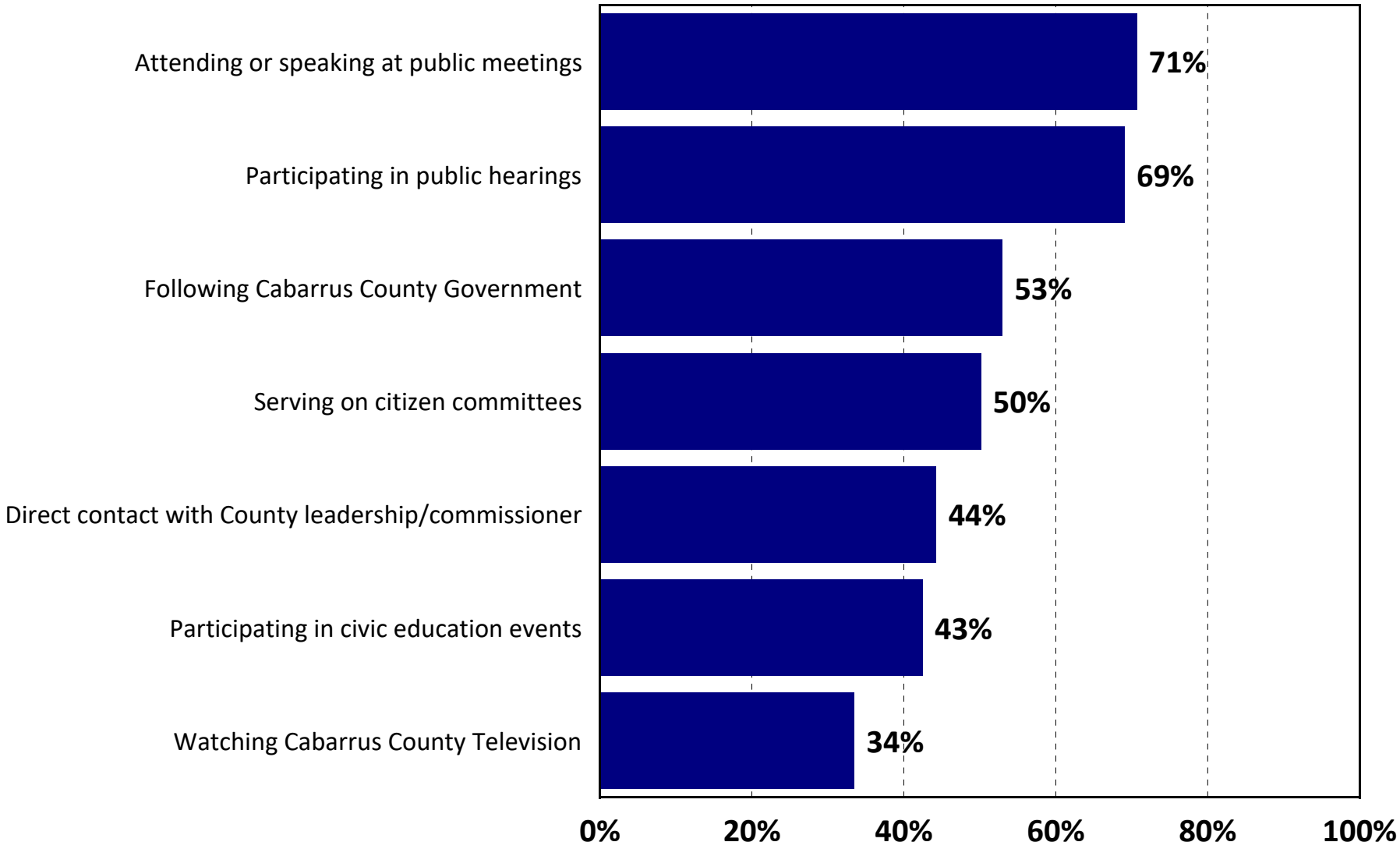
Q9[17-21]. Satisfaction with library services

by percentage of respondents (excluding don't knows)



Q10. Awareness of the following ways that residents can participate in local government

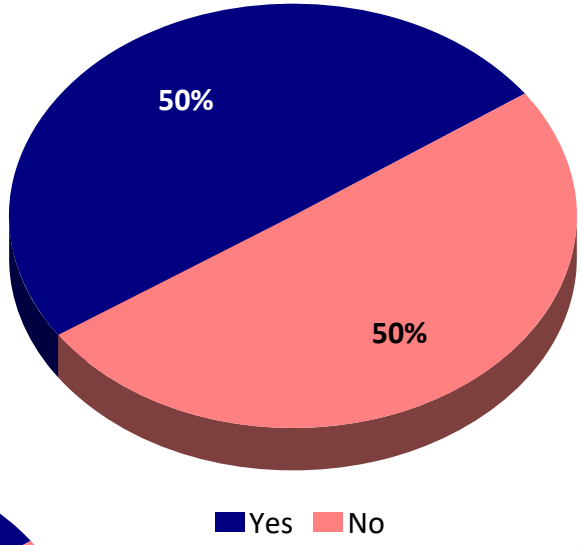
by percentage of respondents who are aware of the item (excluding not provided - multiple choices could be made)



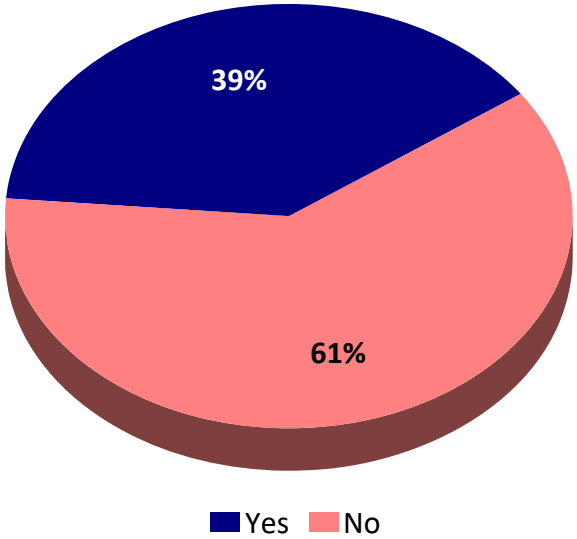
Q11. Have you contacted Cabarrus County during the past year?

by percentage of respondents (excluding don't knows)

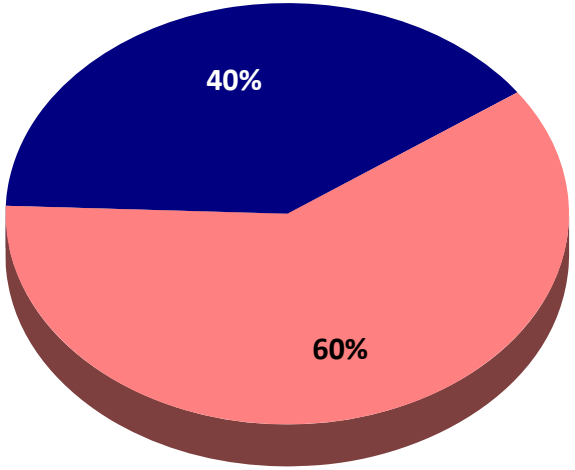
2022



2021



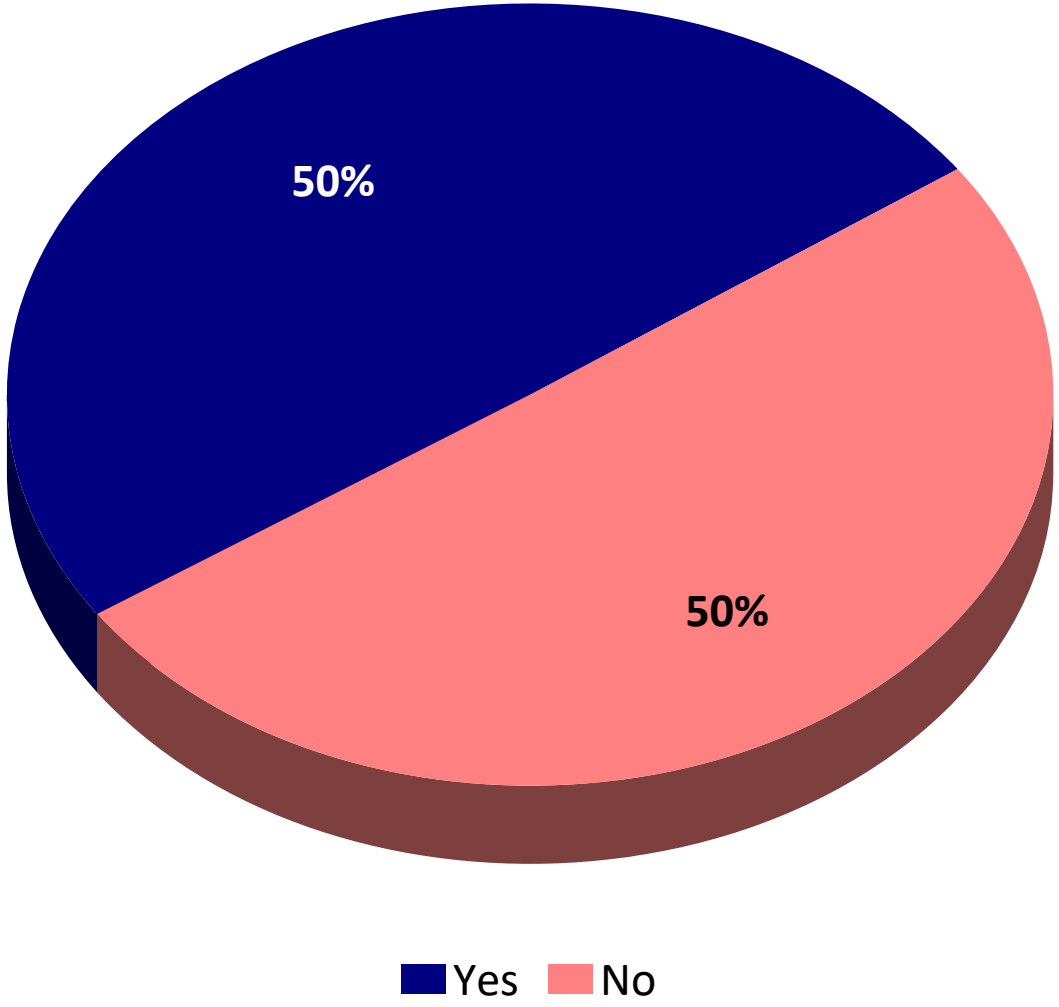
2014



TRENDS

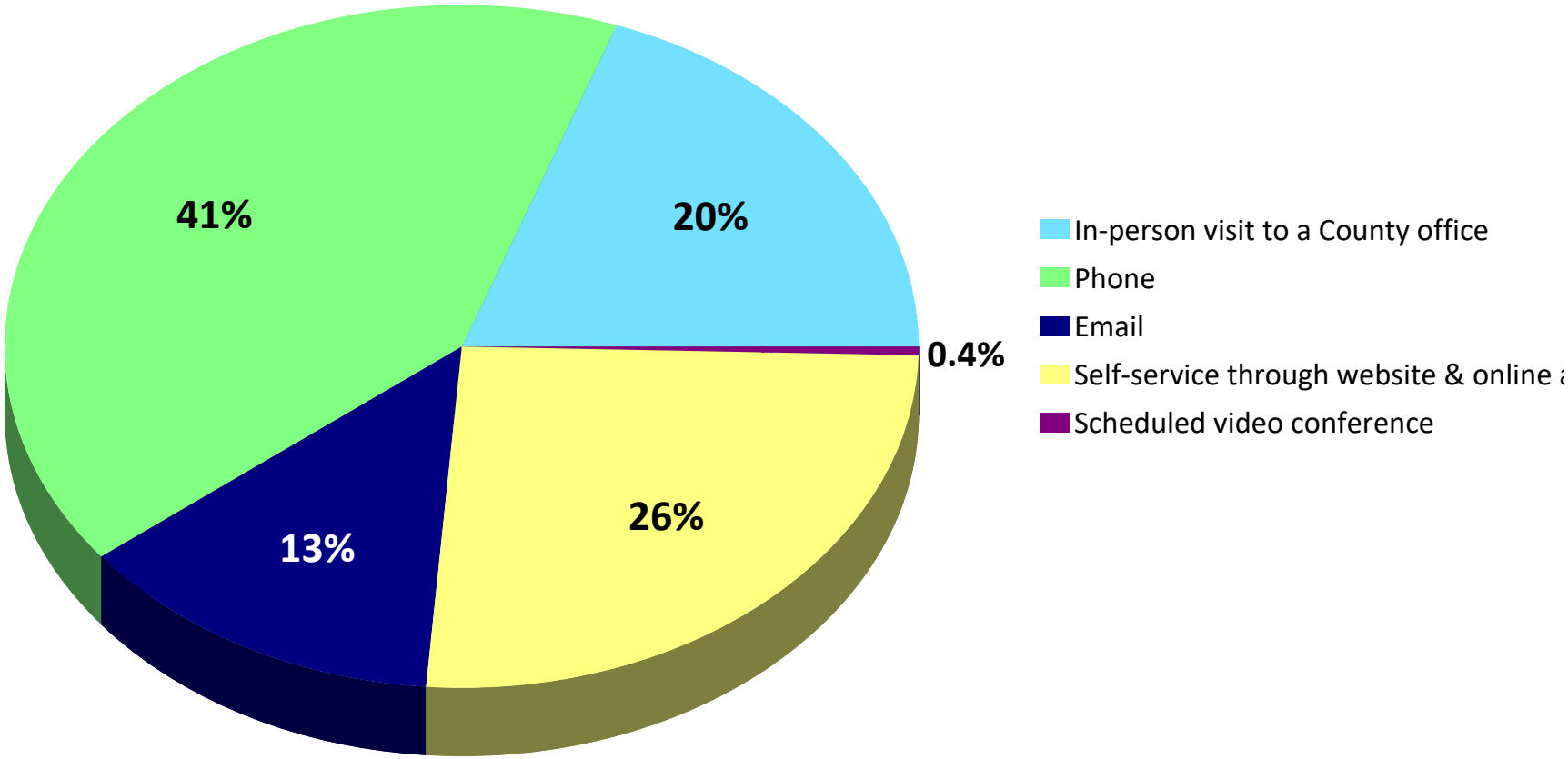
Q11. Have you contacted Cabarrus County during the past year?

by percentage of respondents (excluding don't knows)



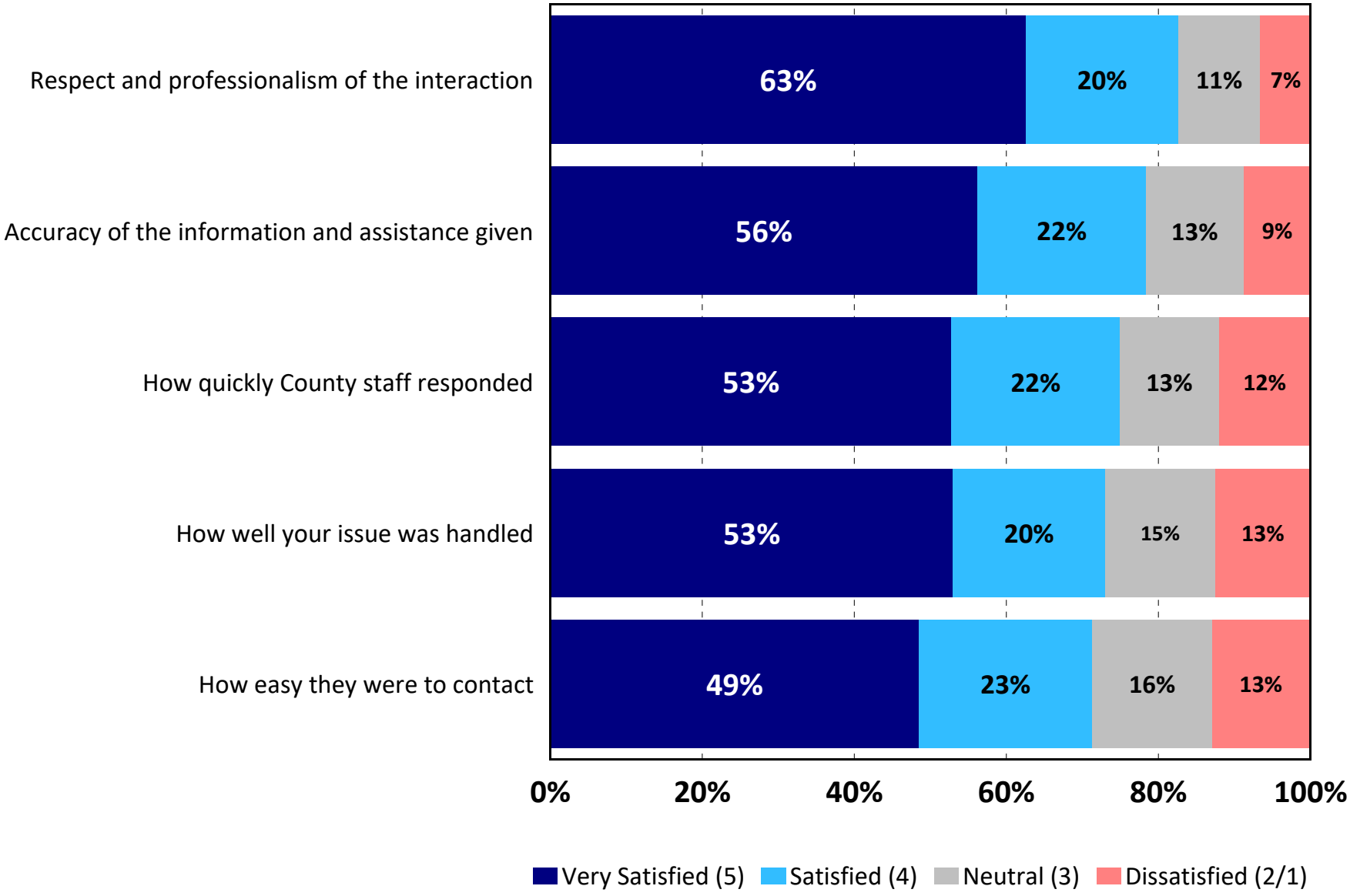
Q11a. How did you most recently contact Cabarrus County?

by percentage of respondents who contacted Cabarrus County during the past year (excluding not provided



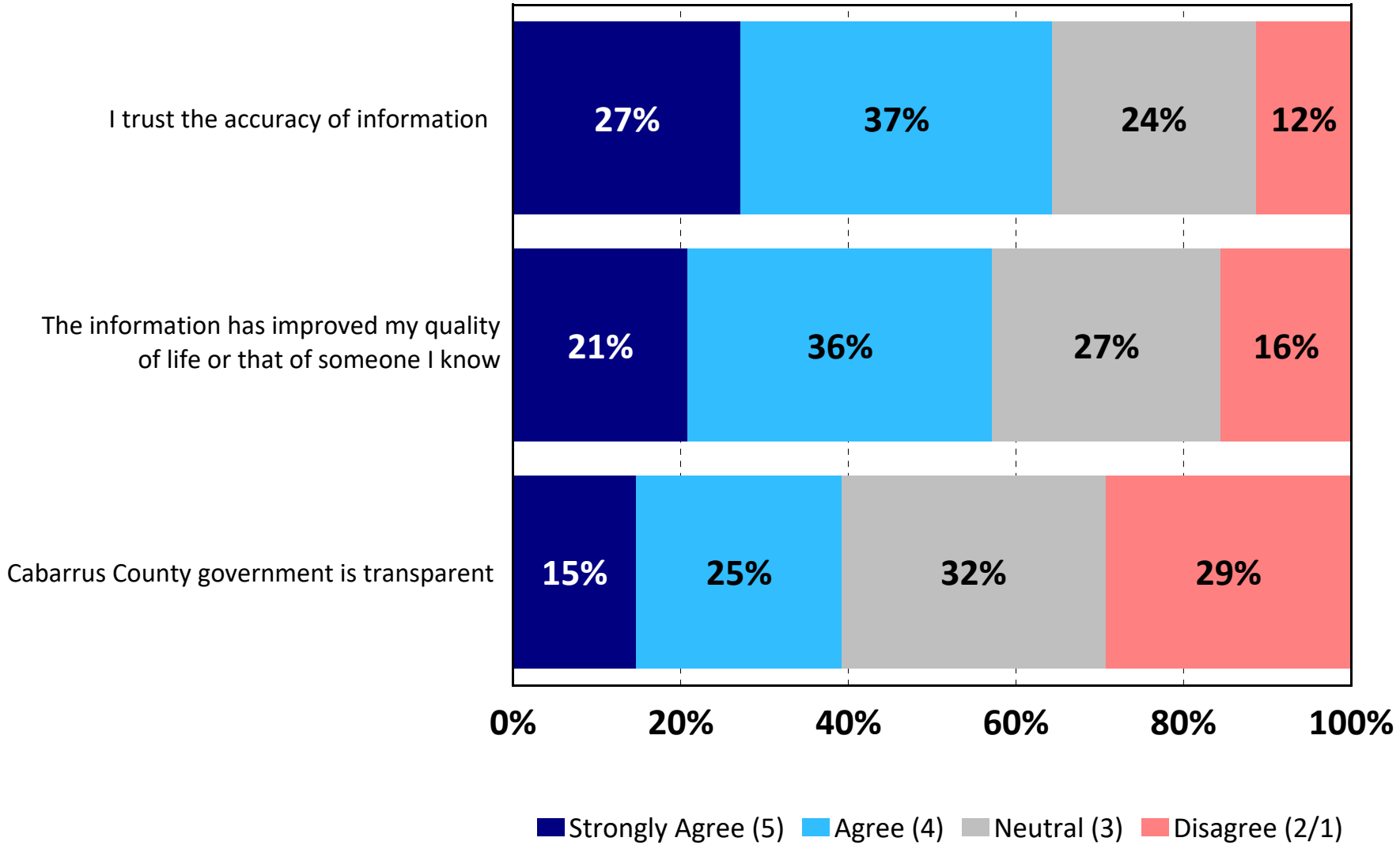
Q11b. Satisfaction with customer service from County employees

by percentage of respondents (excluding don't knows)



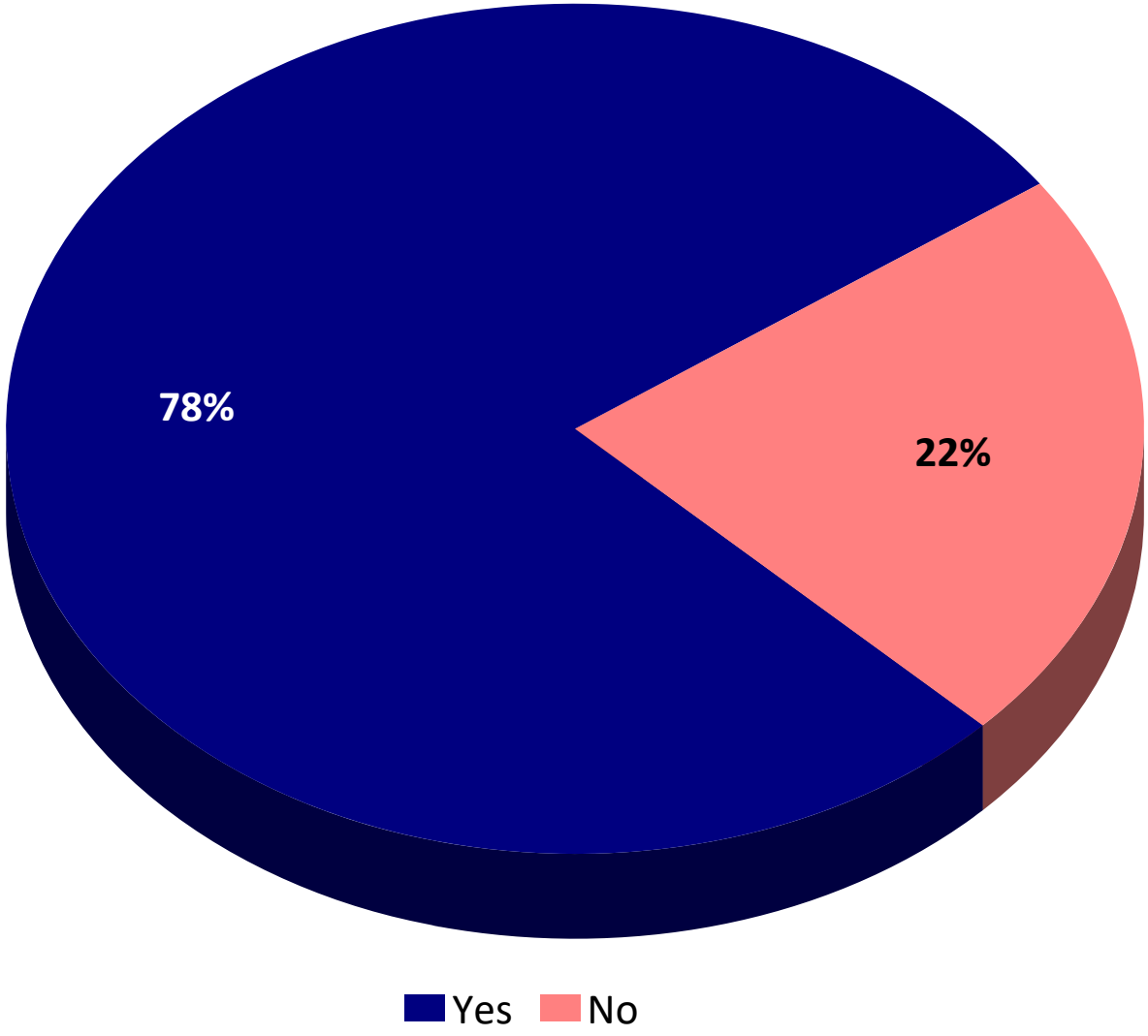
Q12. Level of agreement with statements about information received from Cabarrus County employees and through resident engagement

by percentage of respondents (excluding don't knows)



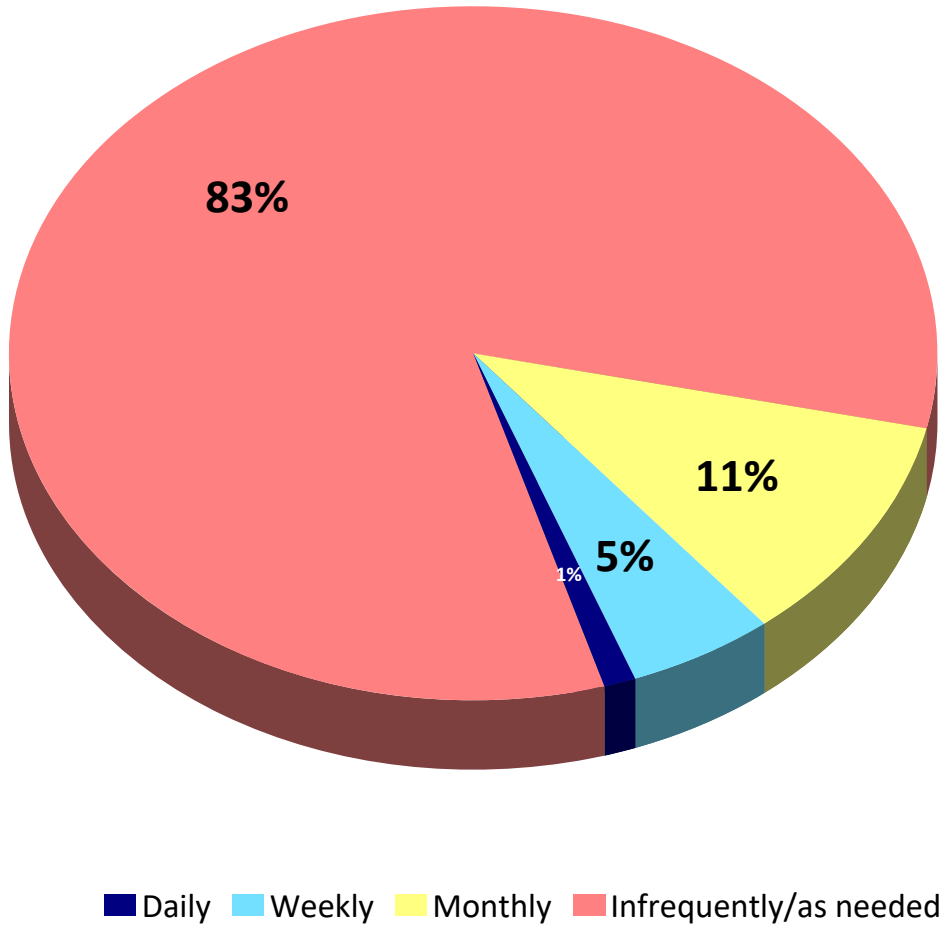
Q13. Are you aware of the County's website, www.cabarruscounty.us?

by percentage of respondents (excluding not provided)



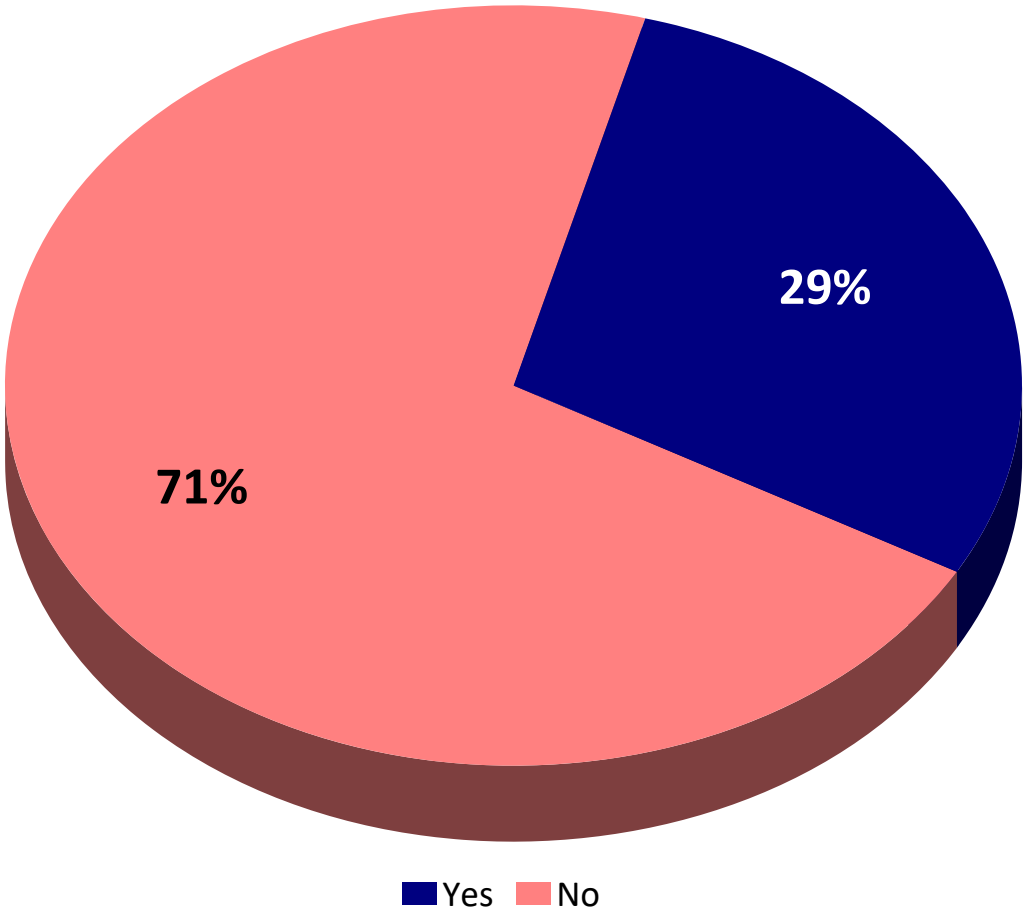
Q13a. How often do you visit cabarruscounty.us?

by percentage of respondents who were aware of the County's website (excluding not provided)



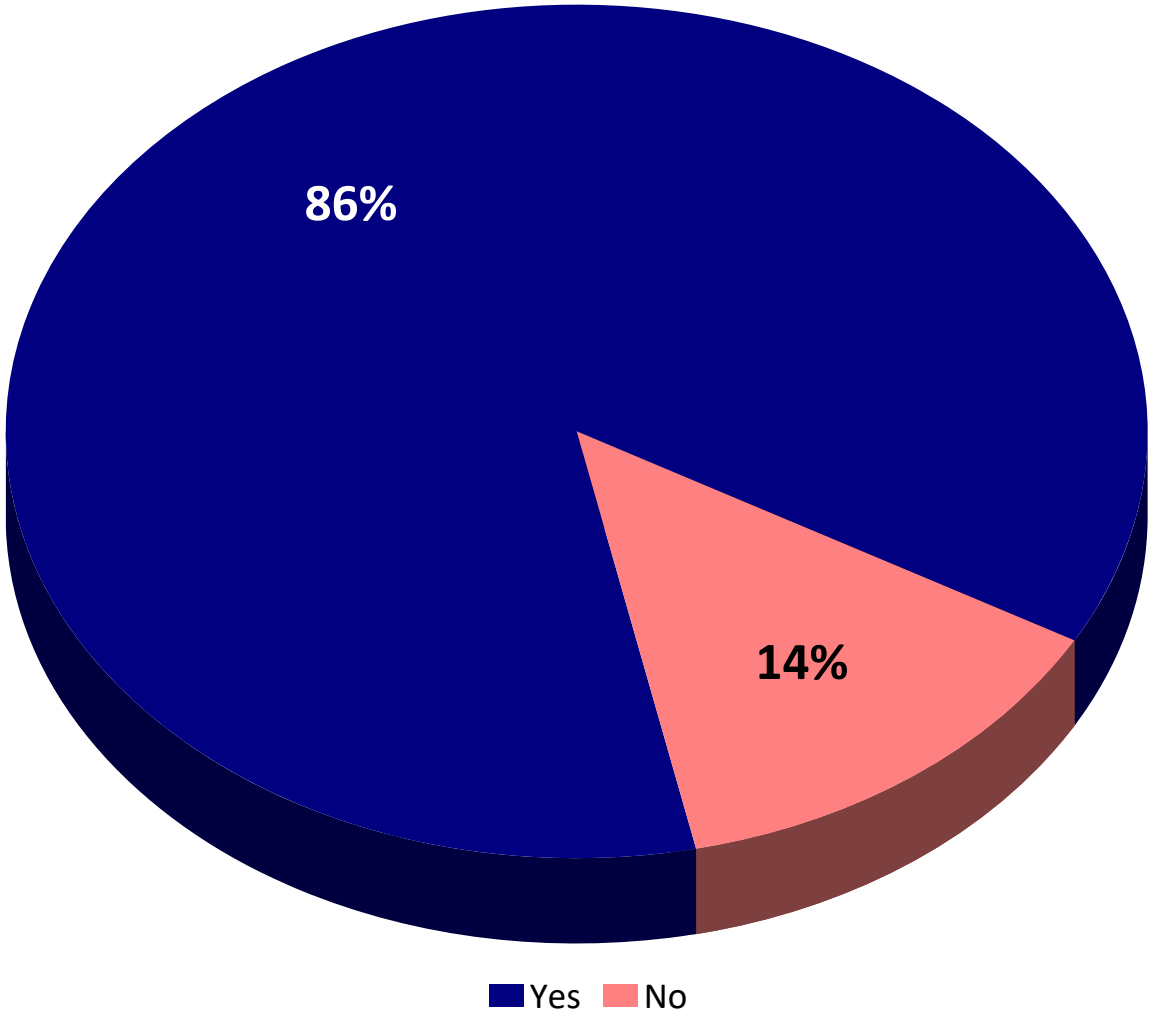
Q14. Does someone in your immediate household attend Cabarrus County Schools, Kannapolis City Schools or Rowan-Cabarrus Community College?

by percentage of respondents (excluding not provided)



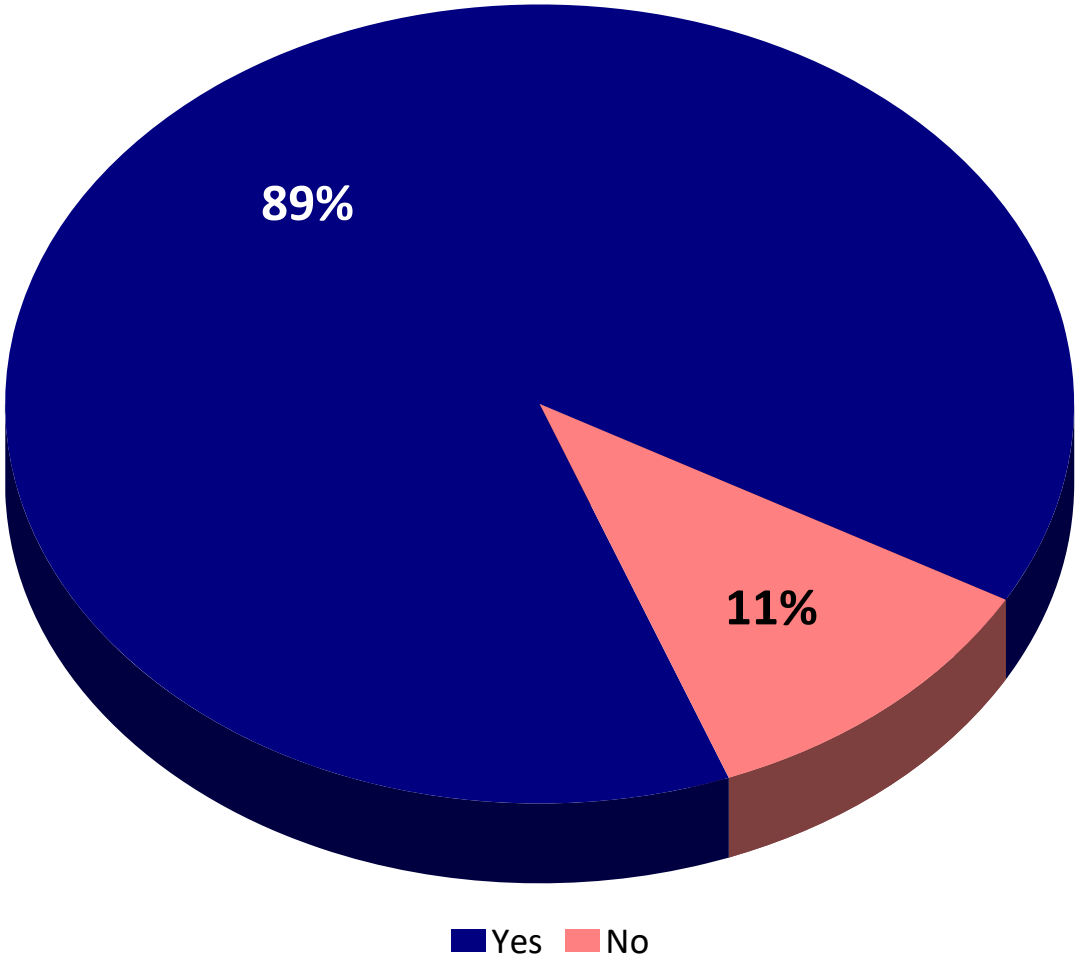
Q14b. Do you feel the school facilities are safe?

by percentage of respondent who answered "yes" to Question 14 (excluding not provided)



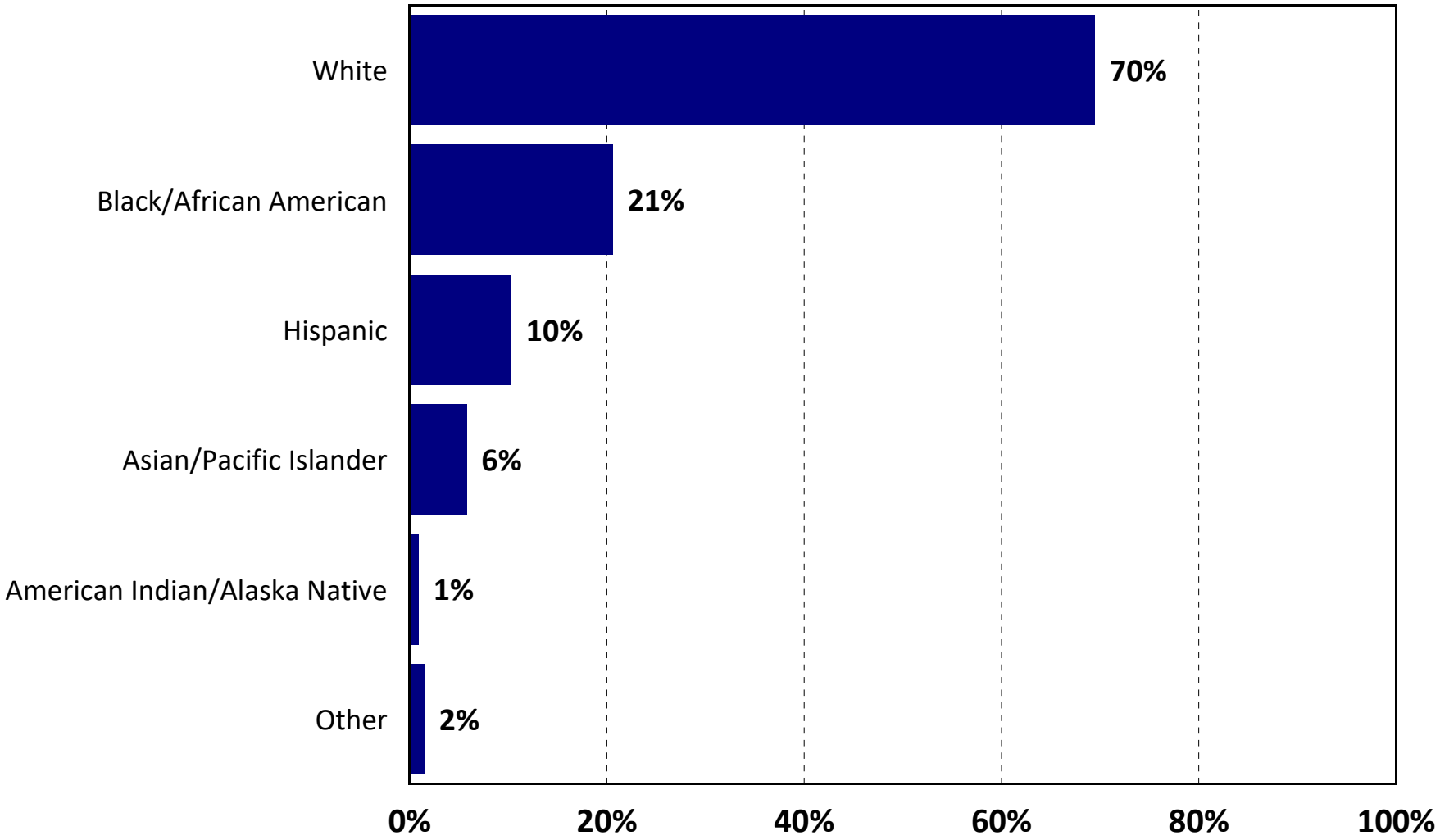
Q14c. Do you feel the school facilities are adequate?

by percentage of respondents (excluding not provided)



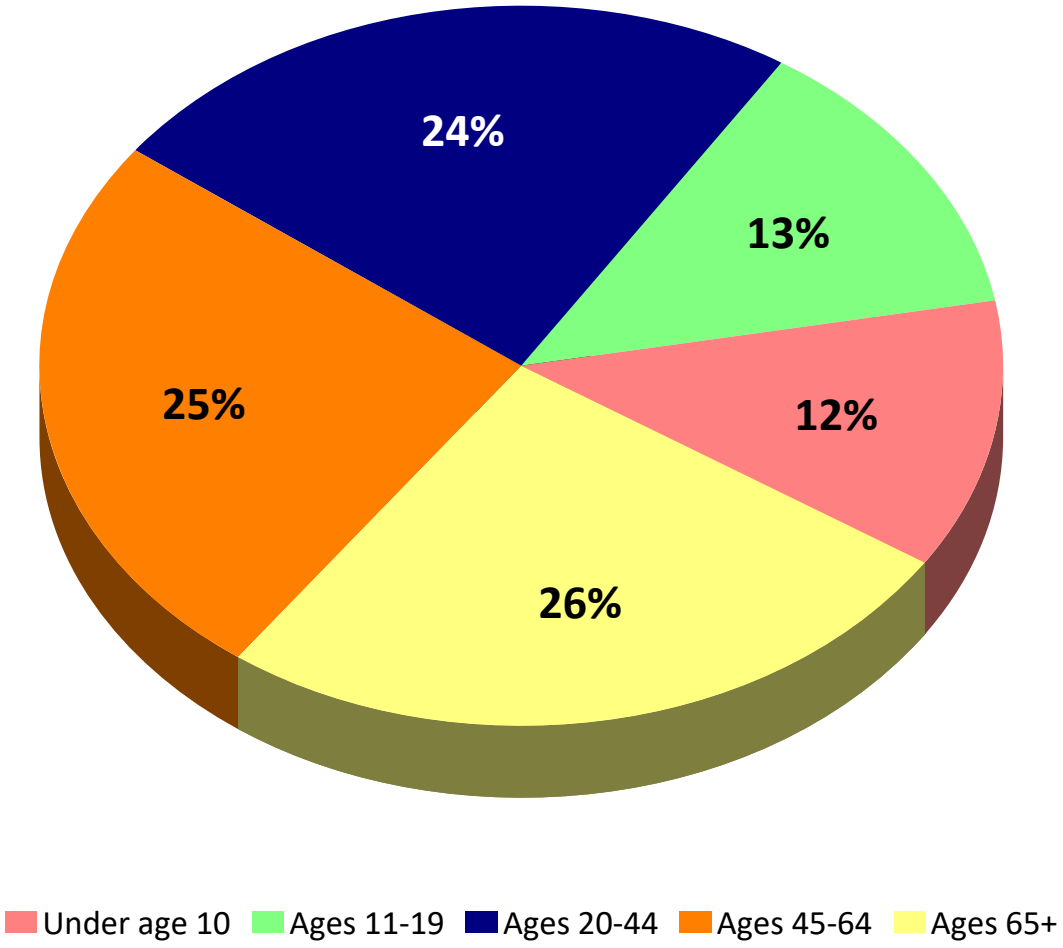
Q15. Demographics: Which of the following best describes your race/ethnicity?

by percentage of respondents (multiple choices could be made)



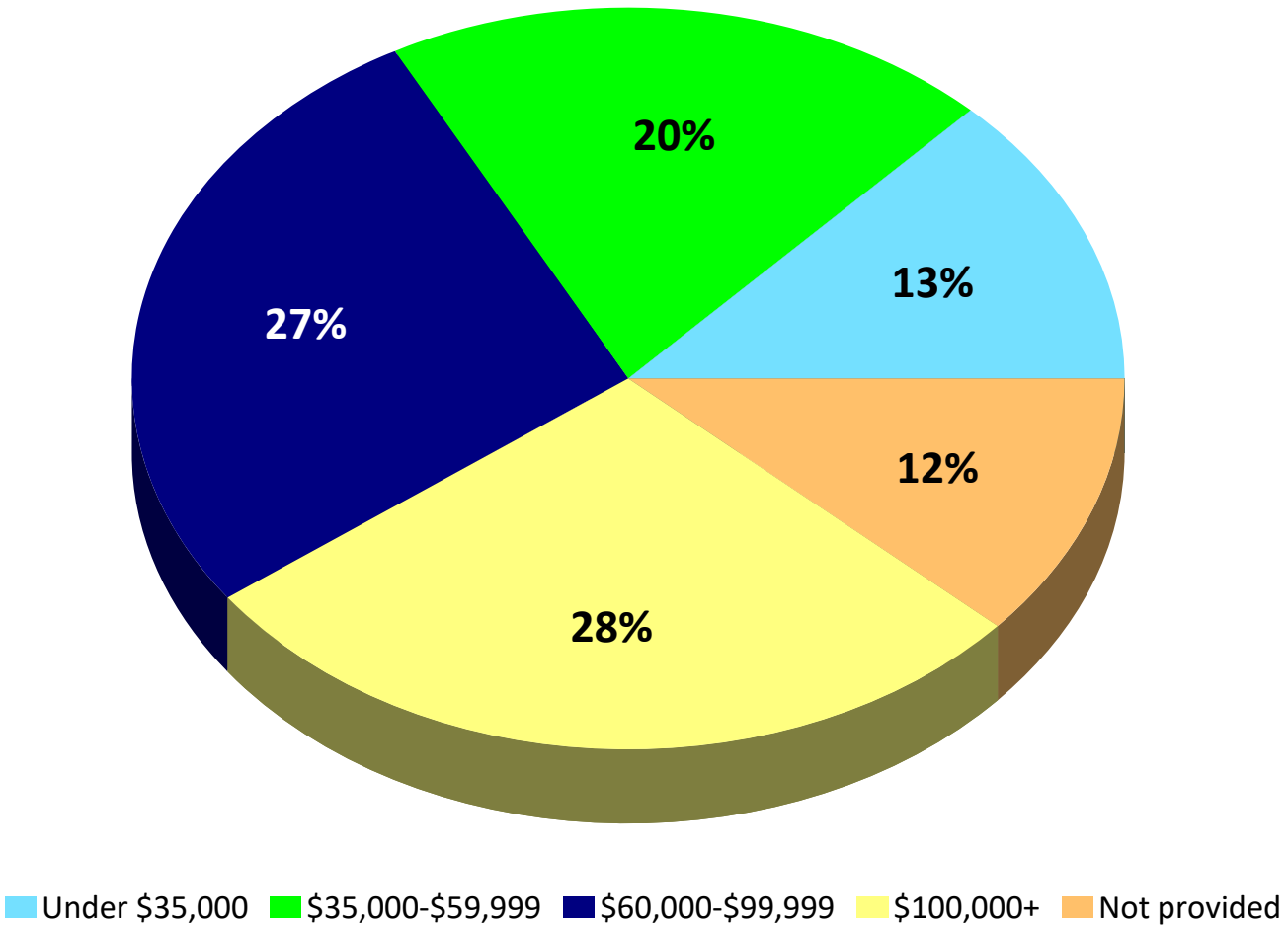
Q16. Demographics: Ages of household occupants

by percentage of persons in household



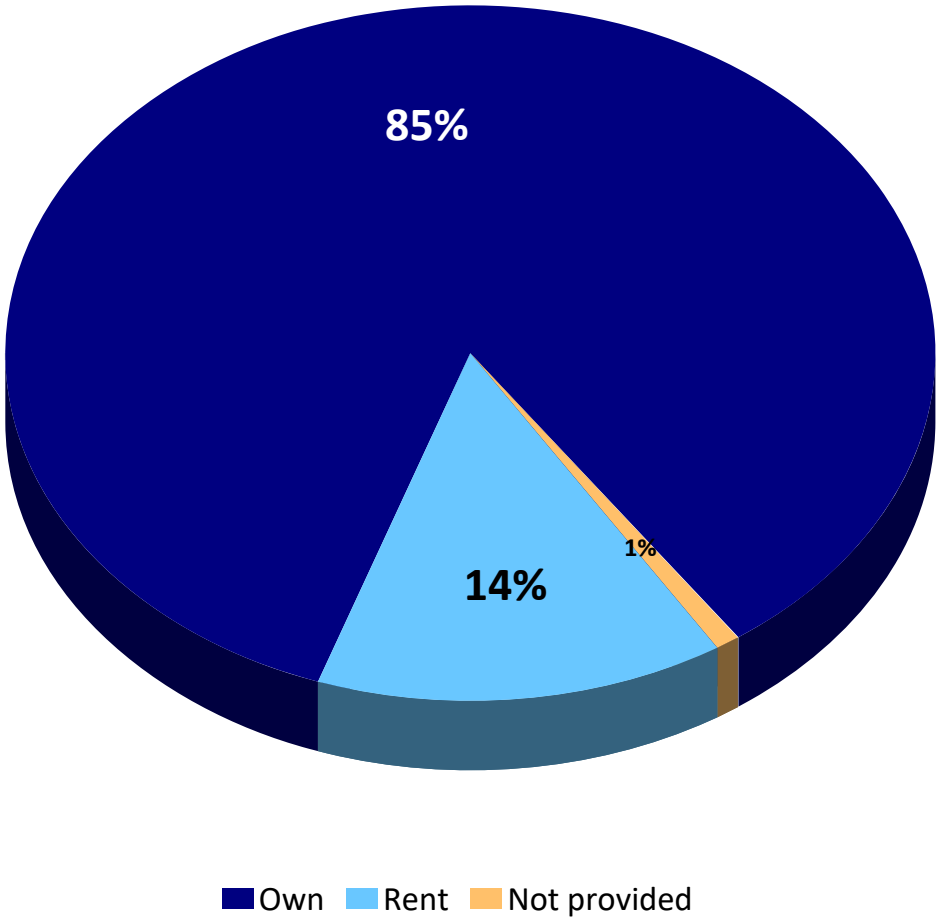
Q17. Demographics: Annual household income

by percentage of respondents



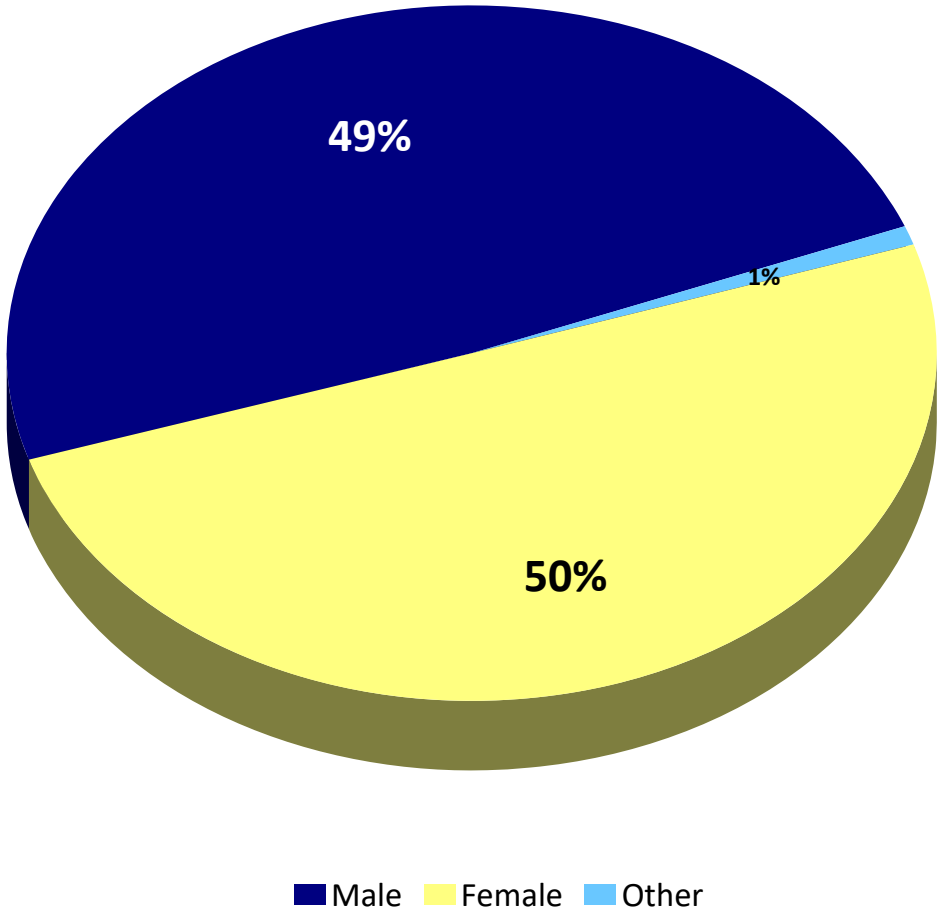
Q18. Demographics: Do you own or rent your current residence?

by percentage of respondents



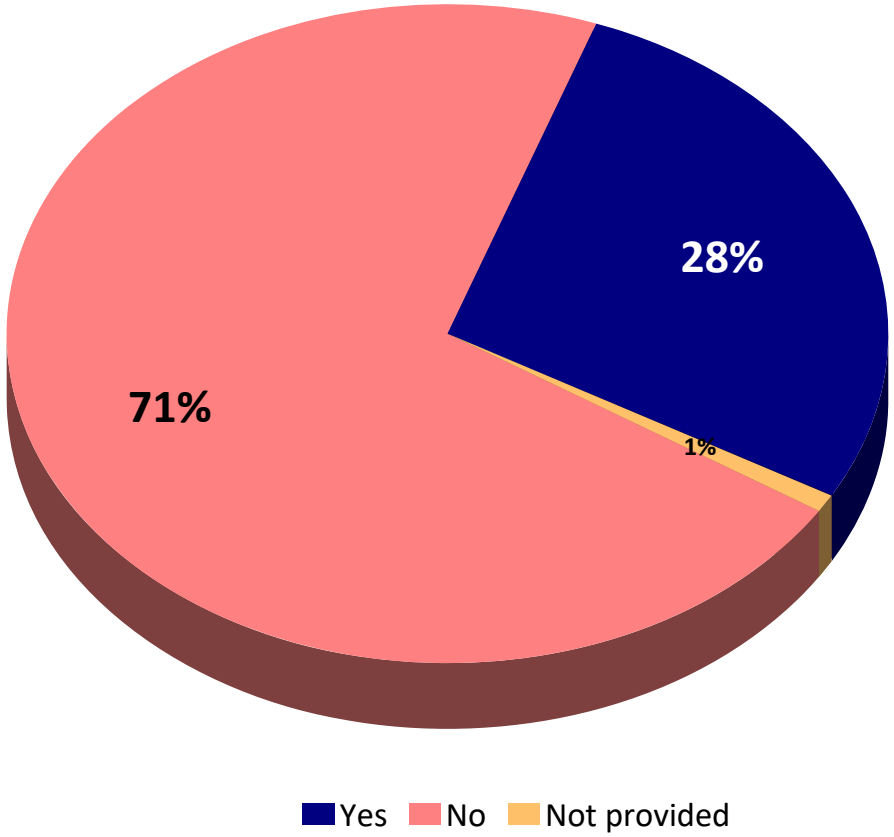
Q19. Demographics: Gender

by percentage of respondents



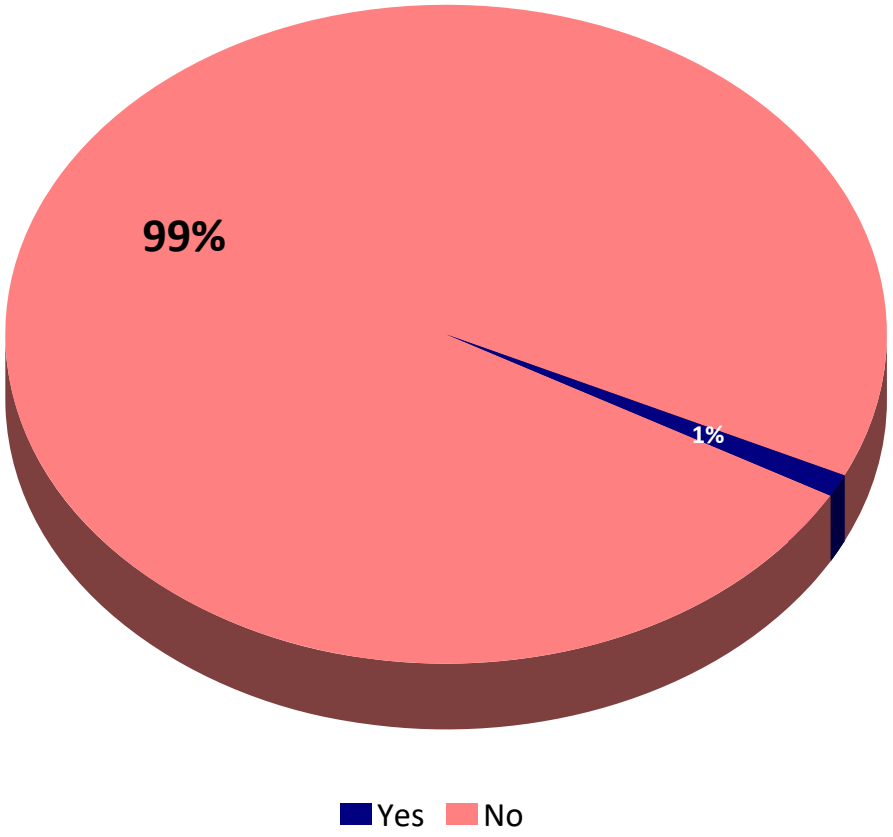
Q20. Demographics: Have you ever served in any branch of the military, or are you an immediate relative of someone who has served?

by percentage of respondents



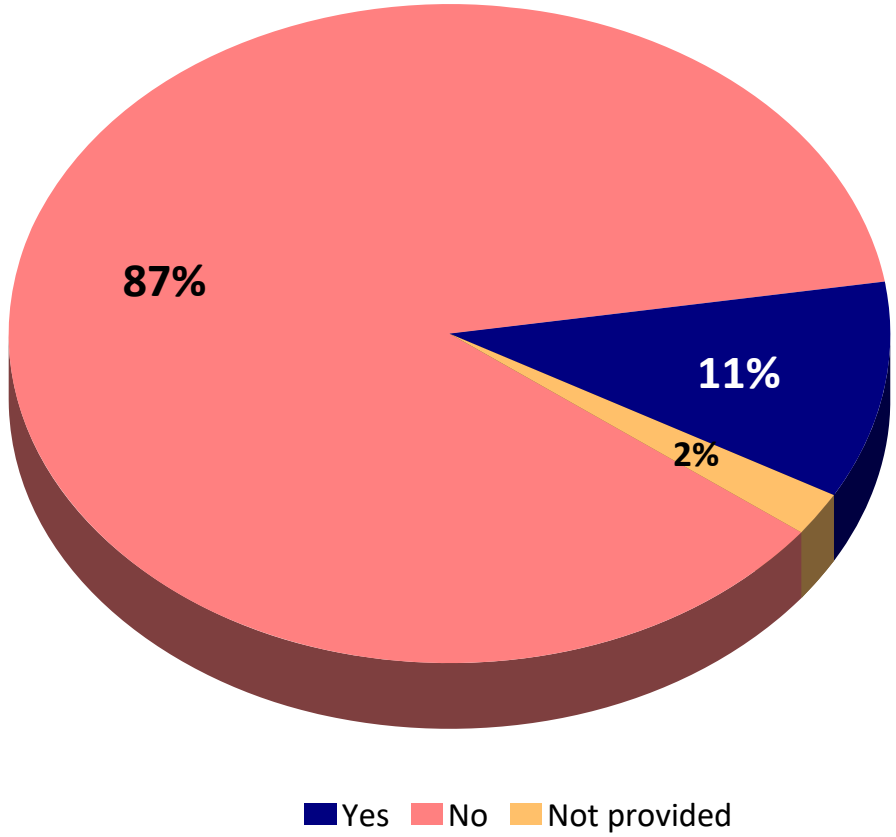
Q21. Demographics: Are you an employee of Cabarrus County Government?

by percentage of respondents



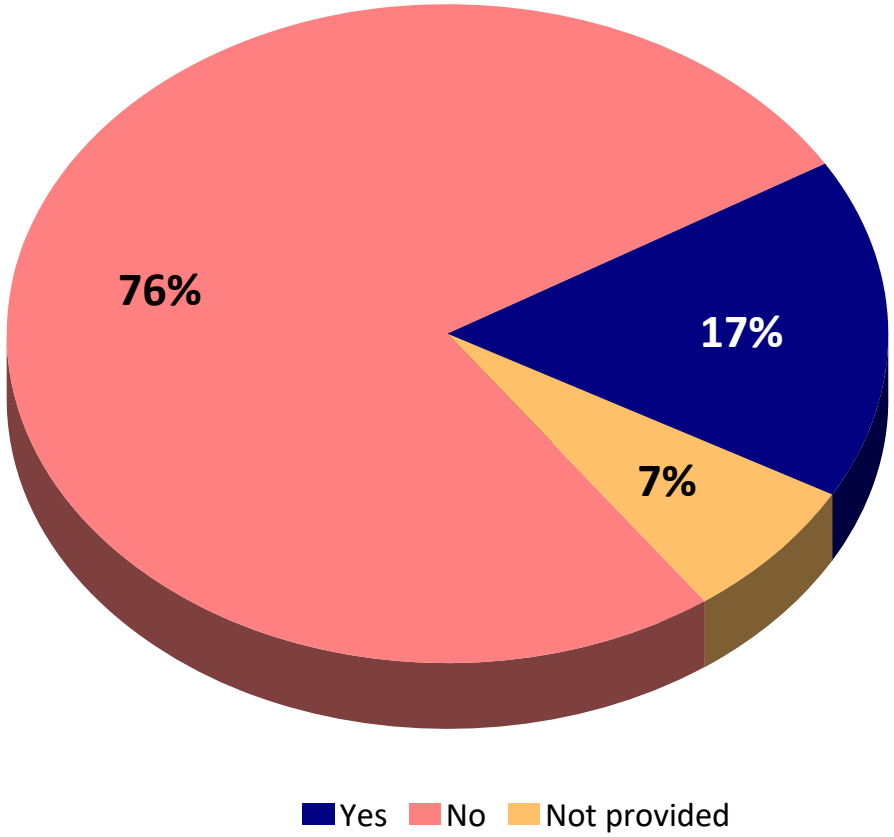
Q22. Demographics: Are you interested in working for Cabarrus County Government?

by percentage of respondents



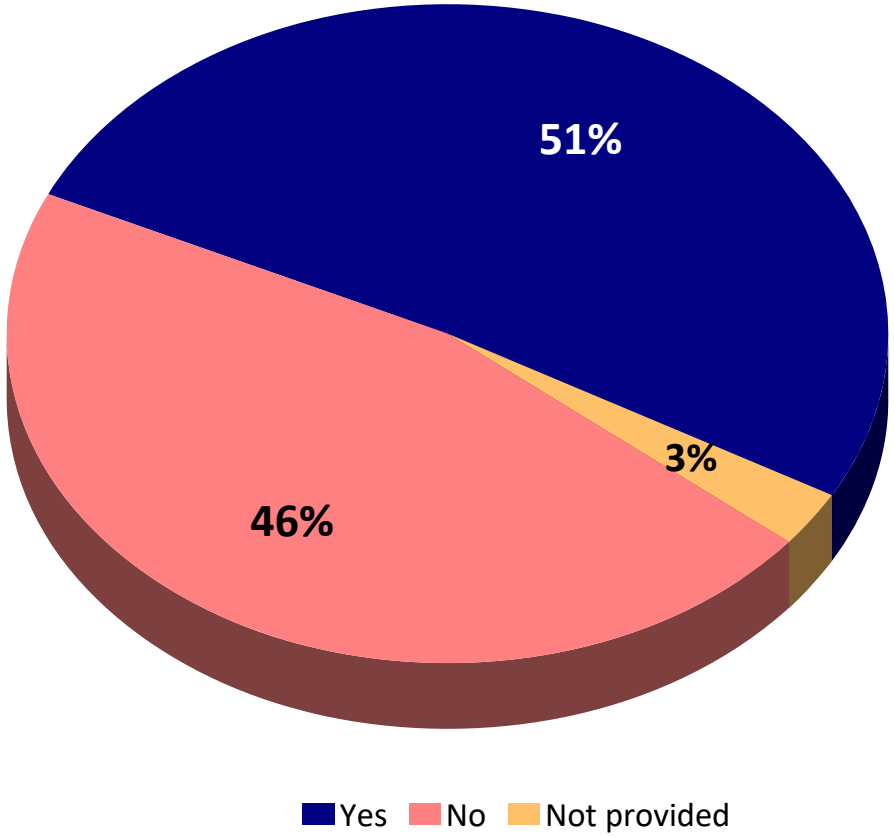
Q23. Demographics: Are you interested in serving on a Cabarrus County Board or Committee or getting more involved in County Government?

by percentage of respondents



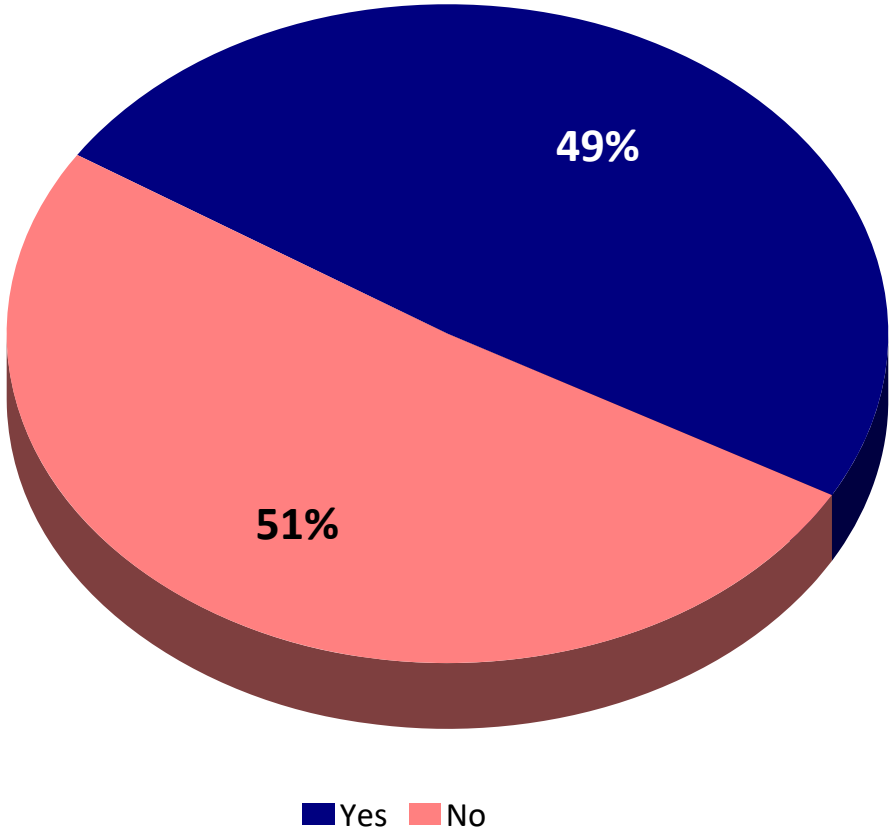
Q24. Demographics: Would you like to receive information on community events and Cabarrus County news by email?

by percentage of respondents



Q25. Demographics: Would you like to receive emergency alerts from Cabarrus County?

by percentage of respondents



2 Benchmarking Analysis

Benchmarking Analysis

Overview

ETC Institute's *DirectionFinder®* program was originally developed in 1999 to help community leaders use statistically valid community survey data as a tool for making better decisions. Since November 1999, the survey has been administered in more than 500 cities and counties in 49 states. Most participating communities conduct the survey on an annual or biennial basis.

This report contains benchmarking data from two sources: (1) a national survey that was administered by ETC Institute during the fall of 2021 to a random sample of more than 9,000 residents in the continental United States and (2) counties in North Carolina where ETC Institute has administered the *DirectionFinder®* survey between January 2021 and November 2022; the communities included in these comparisons are Buncombe, Durahm, Forsyth, and Mecklenburg Counties.

Interpreting the Charts

The charts on the following pages show how the overall results for Cabarrus County compare to the North Carolina County average and the national average. The results for Cabarrus County are shown as a dark blue bar, the North Carolina average is shown as a light blue bar, and the U.S. average is shown as a yellow bar.

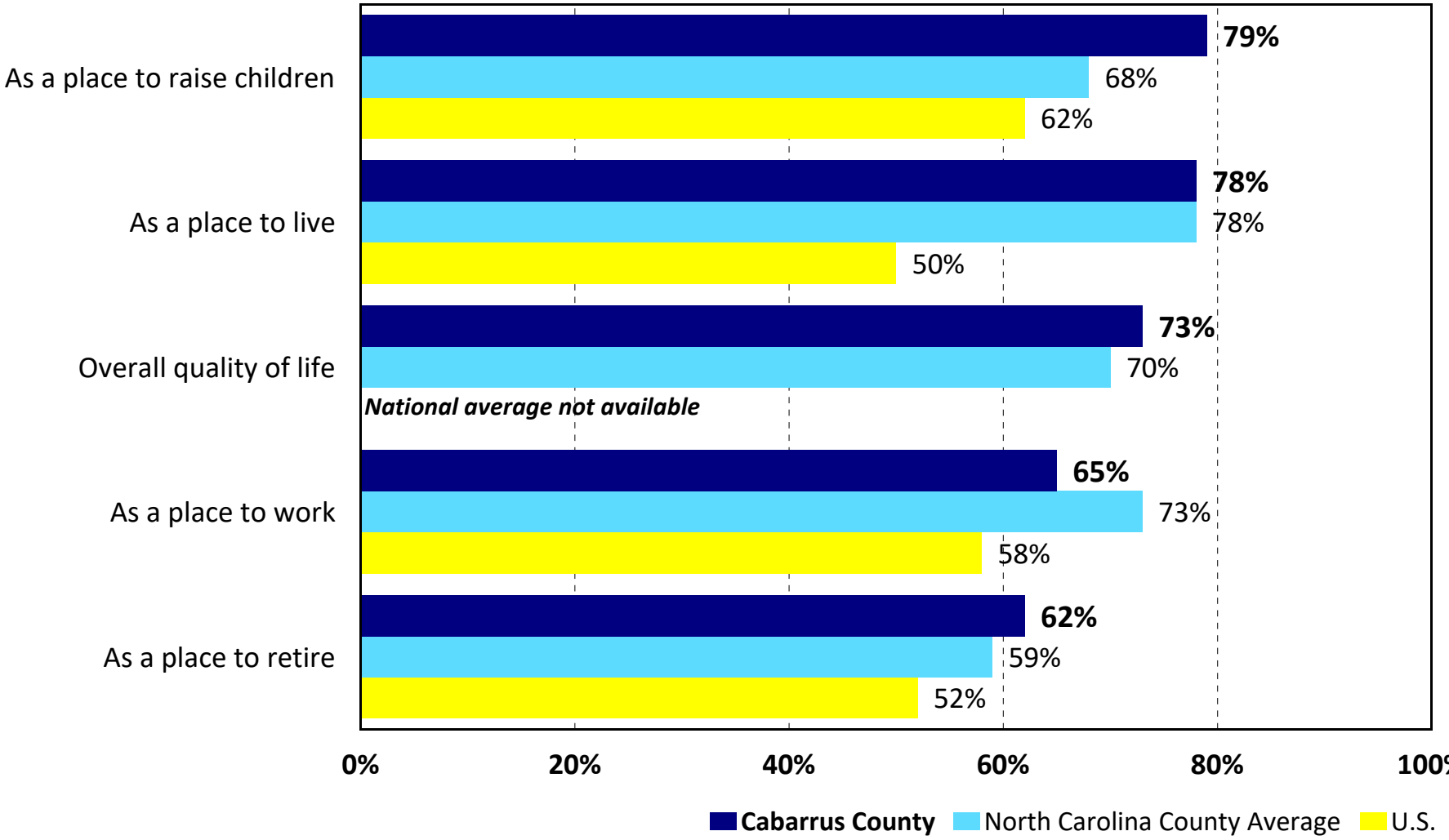
National Benchmarks

Note: The benchmarking data contained in this report is protected intellectual property. Any reproduction of the benchmarking information in this report by persons or organizations not directly affiliated with Cabarrus County, NC is not authorized without written consent from ETC Institute.

Satisfaction with Items That Influence Perceptions of Quality of Life

Cabarrus County vs. North Carolina Counties vs. the U.S.

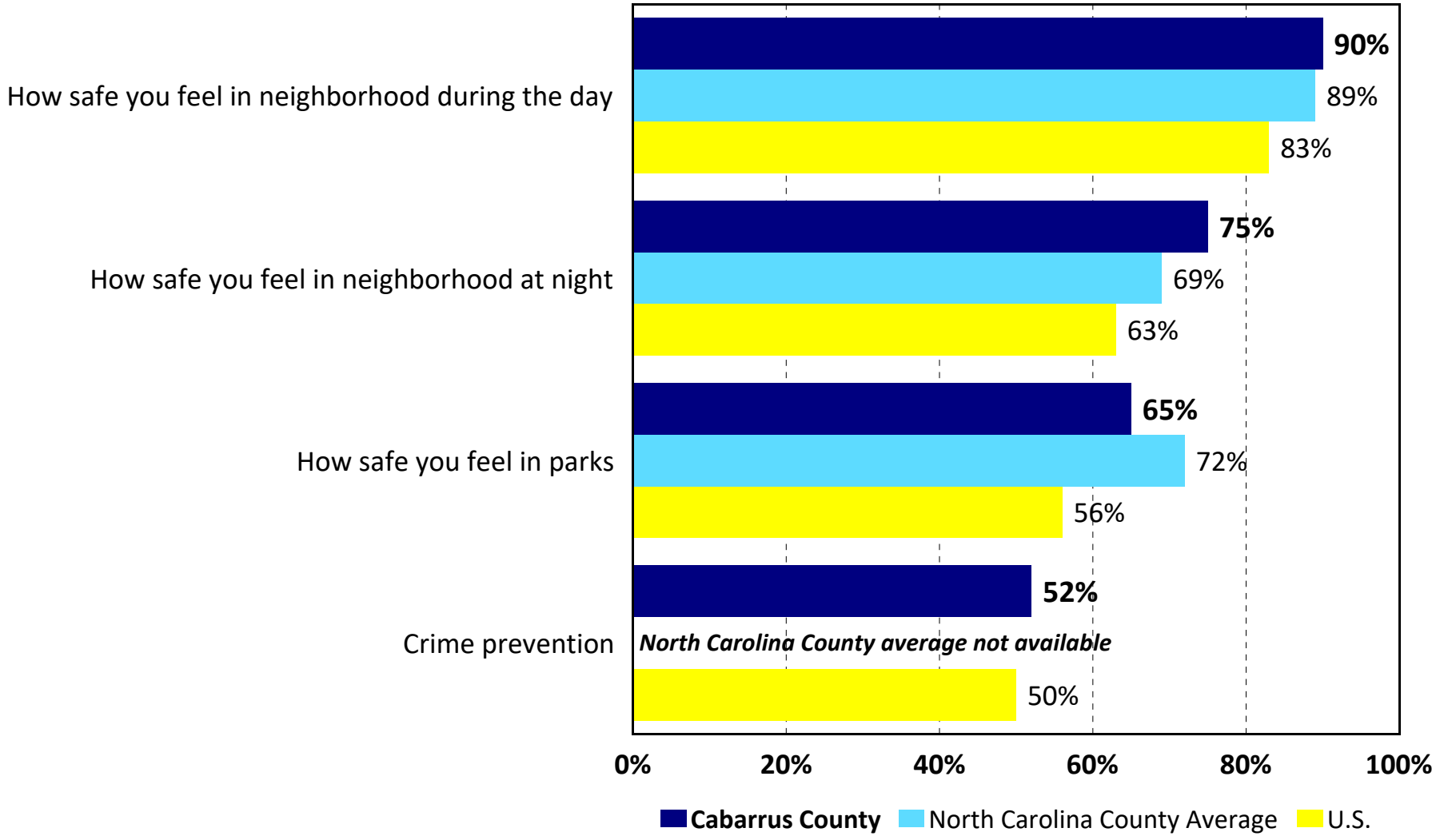
by percentage of respondents who were “very satisfied” or “satisfied” with the item (excluding don't knows)



Satisfaction with Items That Influence Perceptions of Safety

Cabarrus County vs. North Carolina Counties vs. the U.S.

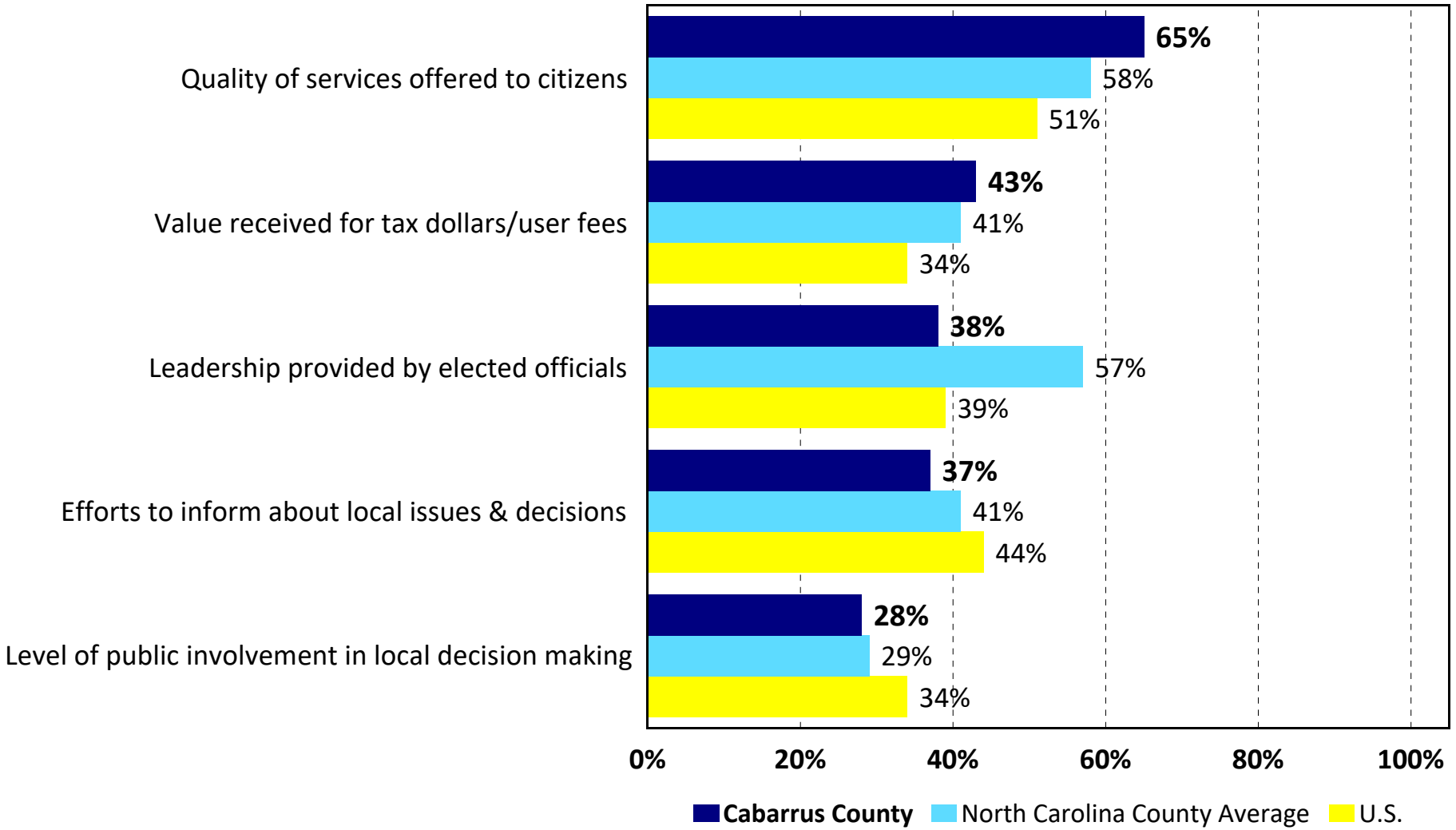
by percentage of respondents who were “very satisfied” or “satisfied” with the item (excluding don't knows)



Satisfaction with Items That Influence Perceptions of Government Administration

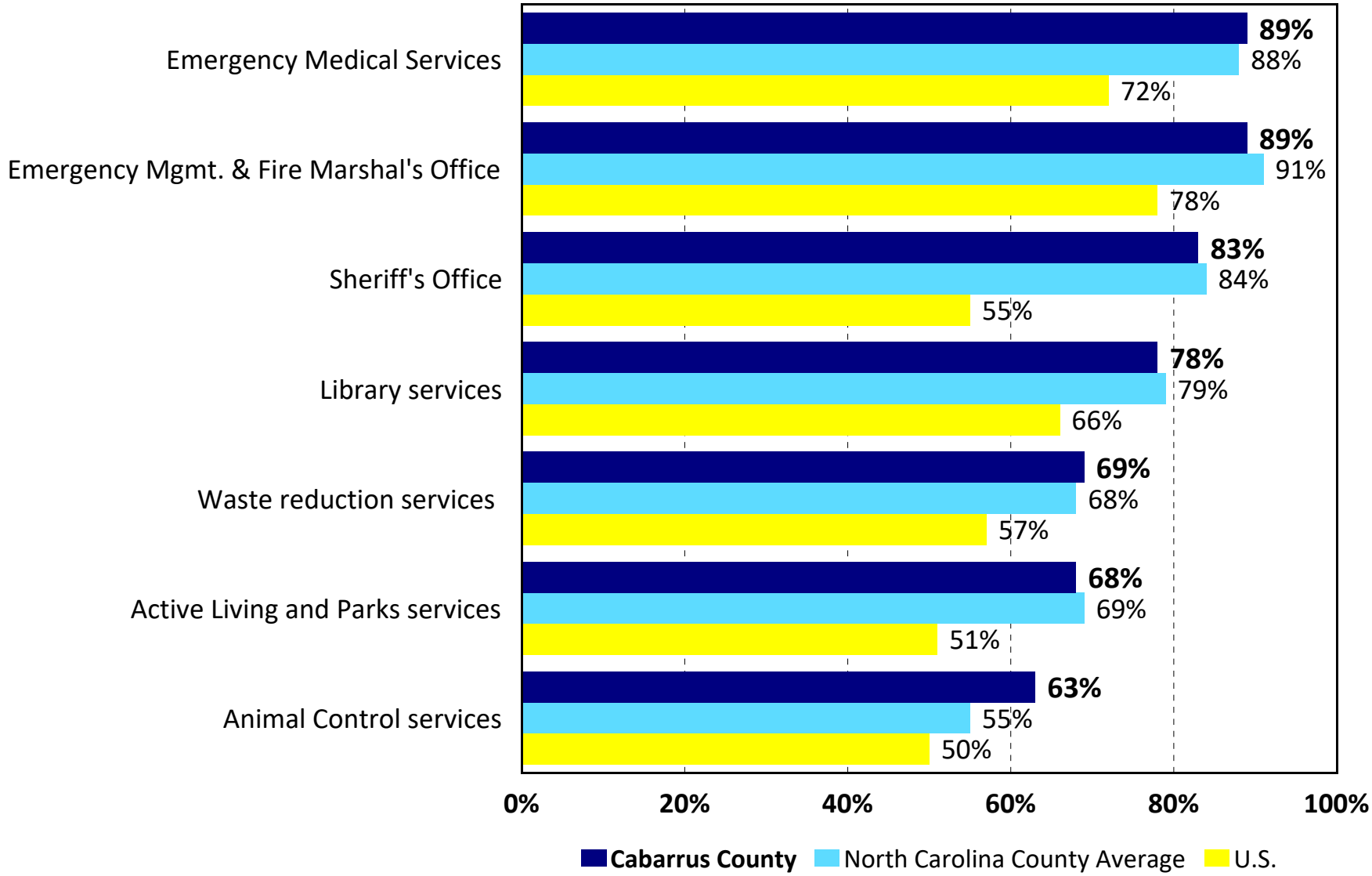
Cabarrus County vs. North Carolina Counties vs. the U.S.

by percentage of respondents who were "very satisfied" or "satisfied" with the item (excluding don't knows)



Overall Impression of Various Programs and Services Offered Cabarrus County vs. North Carolina Counties vs. the U.S.

by percentage of respondents who were “very positive” or “positive” with the item (excluding don't knows)



3 Priority Investment Ratings

2022 Cabarrus County Community Survey
Priority Investment Ratings

Overview

The **Priority Investment Rating (PIR)** was developed by ETC Institute to provide governments with an objective tool for evaluating the priority that should be placed on investments. The Priority Investment Rating was developed to identify the goods and services residents believe should receive the highest priority for investment. The ratings reflect the importance residents place on the item (sum of top 3 choices) and the unmet needs (needs that are partly or not met) for each good/service relative to the good/service that rated the highest overall. Because decisions related to future investments should consider both the level of unmet need and the importance of the items, the PIR weights each of these components equally.

The PIR reflects the sum of the Unmet Needs Rating and the Importance Rating as shown in the equation below:

PIR = Unmet Needs Rating + Importance Rating

For example, suppose the unmet needs rating for cultural programs and resources is 26.5 (out of 100) and the Importance Rating for cultural programs is 52 (out of 100), the Priority Investment Rating for cultural programs and resources would be 78.5 (out of 200).

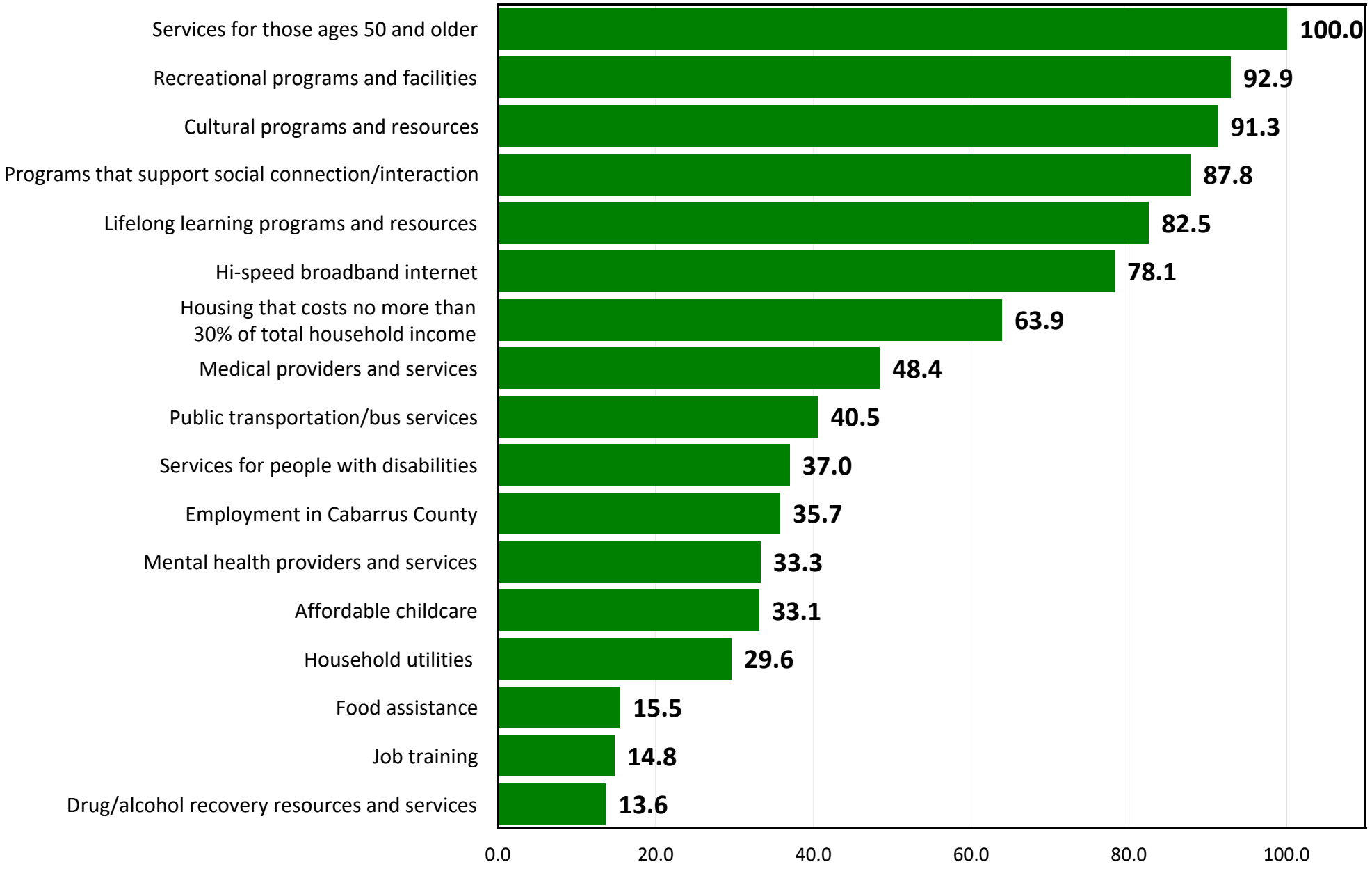
How to Analyze the Charts

- **High-Priority Areas** are those with a PIR of at least 100. A rating of 100 or above generally indicates there is a relatively high level of unmet need and residents generally think it is important to fund improvements in these areas. Improvements in this area are likely to have a positive impact on the greatest number of households in the County.
- **Medium-Priority Areas** are those with a PIR of 50-99. A rating in this range generally indicates there is a medium to high level of unmet need or a significant percentage of residents generally think it is important to fund improvements in these areas.
- **Low-Priority Areas** are those with a PIR below 50. A rating in this range generally indicates there is a relatively low level of unmet need and residents do not generally believe it is important to fund improvements in these areas. Improvements may be unwarranted if the needs of a very specialized populations are being targeted (i.e., drug/alcohol recovery resources and services).

The following pages show the Unmet Needs Rating, Importance Rating, and the overall Priority Investment Rating for the 17 goods and services assessed on the survey.

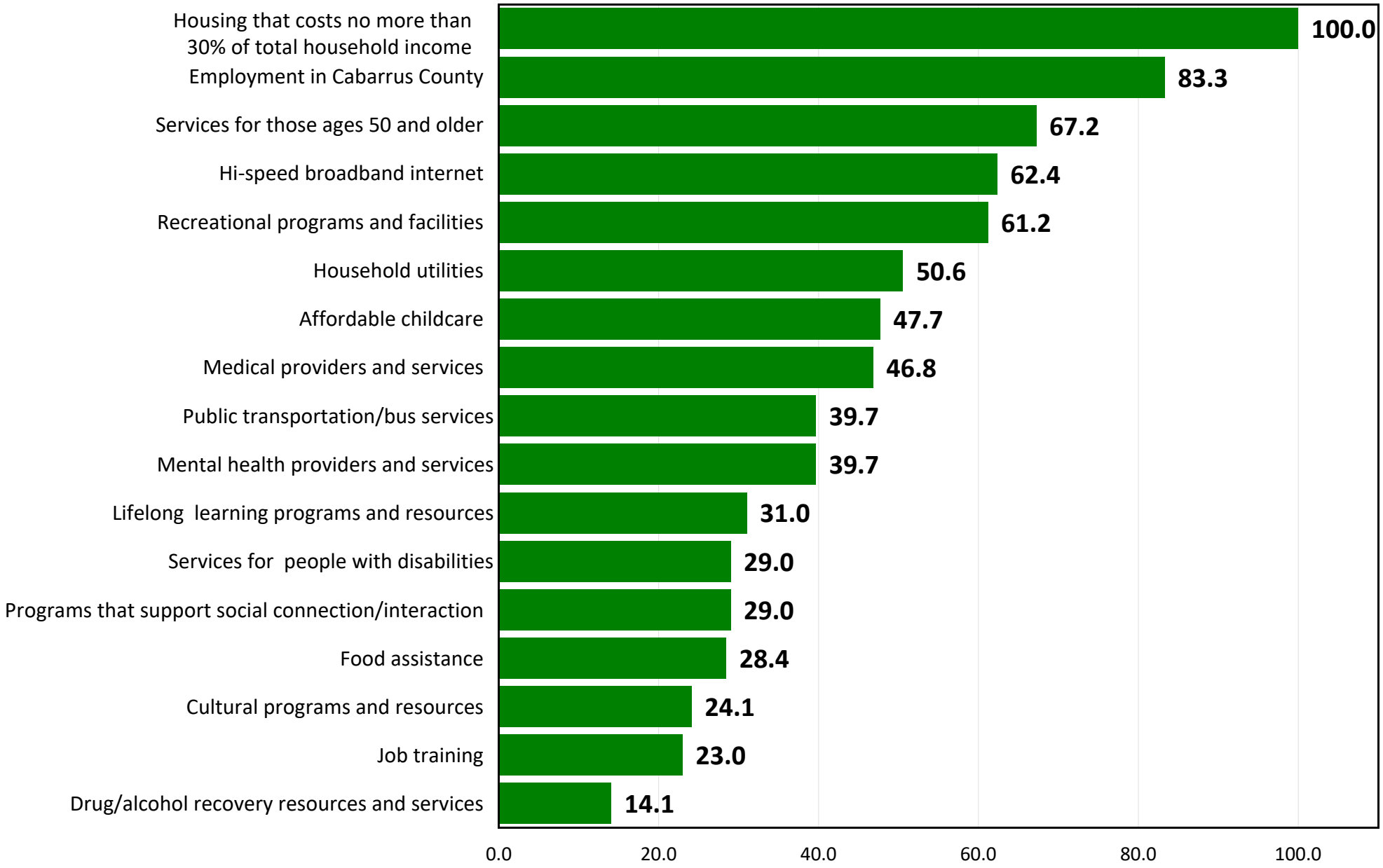
Unmet Needs Rating

the rating for the item with the most unmet need=100
the rating of all other items reflects the relative amount of unmet need for each item compared to the item with the most unmet need

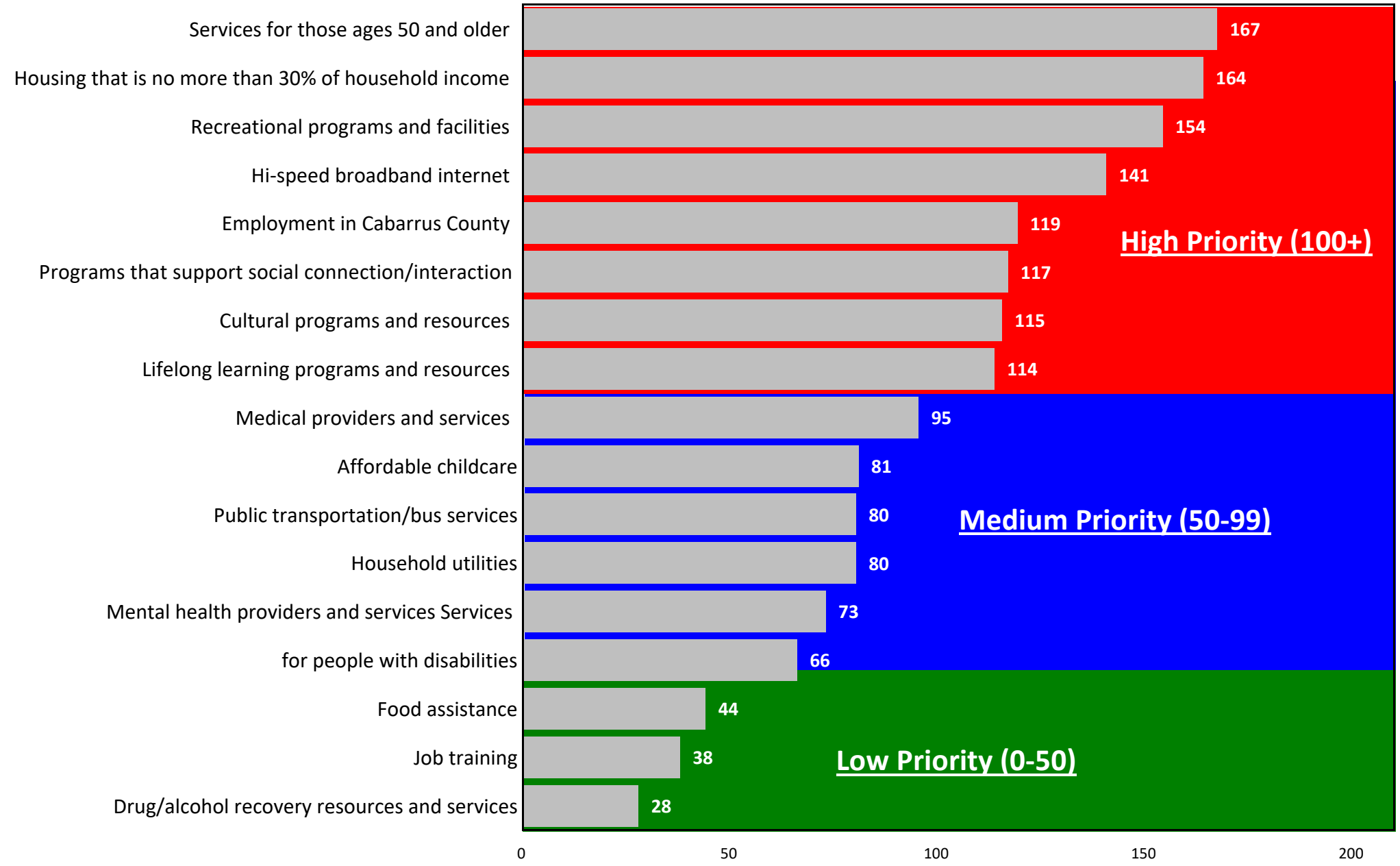


Importance Rating

the rating for the item rated as the most important=100
the rating of all other items reflects the relative level of importance for each item compared to the item rated as the most important



Top Priorities for Investment
Based on the Priority Investment Rating



4 Tabular Data

Q1. How long have you lived in Cabarrus County?

Q1. How long have you lived in Cabarrus County	Number	Percent
Less than 1 year	8	1.7 %
1-2 years	12	2.6 %
3-4 years	45	9.7 %
5-10 years	67	14.4 %
11-15 years	44	9.5 %
15+ years	289	62.2 %
Total	465	100.0 %

Q3. How many more years do you plan to live in Cabarrus County?

Q3. How many more years do you plan to live in Cabarrus County	Number	Percent
5 years or less	26	5.6 %
More than 5 years	311	66.9 %
Don't know	128	27.5 %
Total	465	100.0 %

WITHOUT "DON'T KNOW"

Q3. How many more years do you plan to live in Cabarrus County? (without "don't know")

Q3. How many more years do you plan to live in Cabarrus County	Number	Percent
5 years or less	26	7.7 %
More than 5 years	311	92.3 %
Total	337	100.0 %

Q6(1-5). Quality of life. Using a scale of 1 to 5, where 5 is "Very Satisfied" and 1 is "Very Dissatisfied," please rate your satisfaction with the following topics.

(N=465)

	Very satisfied	4	3	2	Very dissatisfied	Don't know
Q6-1. County as a place to live	40.2%	37.8%	18.5%	2.4%	0.6%	0.4%
Q6-2. County as a place to raise children	37.0%	31.0%	14.2%	3.0%	0.4%	14.4%
Q6-3. County as a place to work	29.5%	22.8%	21.3%	4.3%	2.8%	19.4%
Q6-4. County as a place to retire	30.8%	25.4%	22.2%	8.4%	3.9%	9.5%
Q6-5. Overall quality of life in County	32.7%	40.2%	22.2%	3.9%	0.6%	0.4%

WITHOUT "DON'T KNOW"

Q6(1-5). Quality of life. Using a scale of 1 to 5, where 5 is "Very Satisfied" and 1 is "Very Dissatisfied," please rate your satisfaction with the following topics. (without "don't know")

(N=465)

	Very satisfied	4	3	2	Very dissatisfied
Q6-1. County as a place to live	40.4%	38.0%	18.6%	2.4%	0.6%
Q6-2. County as a place to raise children	43.2%	36.2%	16.6%	3.5%	0.5%
Q6-3. County as a place to work	36.5%	28.3%	26.4%	5.3%	3.5%
Q6-4. County as a place to retire	34.0%	28.0%	24.5%	9.3%	4.3%
Q6-5. Overall quality of life in County	32.8%	40.4%	22.2%	3.9%	0.6%

Q6(6-8). Safety. Using a scale of 1 to 5, where 5 is "Very Satisfied" and 1 is "Very Dissatisfied," please rate your satisfaction with the following topics.

(N=465)

	Very satisfied	4	3	2	Very dissatisfied	Don't know
Q6-6. How safe you feel in your neighborhood during the day	58.3%	31.0%	8.4%	1.7%	0.2%	0.4%
Q6-7. How safe you feel in your neighborhood at night	41.5%	32.5%	19.1%	5.2%	0.9%	0.9%
Q6-8. How safe you feel in parks	25.2%	32.0%	22.6%	7.1%	1.3%	11.8%

WITHOUT "DON'T KNOW"

Q6(6-8). Safety. Using a scale of 1 to 5, where 5 is "Very Satisfied" and 1 is "Very Dissatisfied," please rate your satisfaction with the following topics. (without "don't know")

(N=465)

	Very satisfied	4	3	2	Very dissatisfied
Q6-6. How safe you feel in your neighborhood during the day	58.5%	31.1%	8.4%	1.7%	0.2%
Q6-7. How safe you feel in your neighborhood at night	41.9%	32.8%	19.3%	5.2%	0.9%
Q6-8. How safe you feel in parks	28.5%	36.3%	25.6%	8.0%	1.5%

Q7. Access to Goods and Services in Cabarrus County. Please indicate if YOU or other MEMBERS OF YOUR HOUSEHOLD have a need for each of the following services listed in the question below.

(N=465)

	Yes	No
Q7-1. Food assistance (attaining 3 nutritional meals each day)	9.0%	91.0%
Q7-2. Employment in Cabarrus County	20.4%	79.6%
Q7-3. Job training	5.2%	94.8%
Q7-4. Public transportation/bus services	14.2%	85.8%
Q7-5. Affordable childcare	11.8%	88.2%
Q7-6. Housing that is no more than 30% of total household income	29.0%	71.0%
Q7-7. Hi-speed broadband internet	56.3%	43.7%
Q7-8. Household utilities (electricity & water service)	49.2%	50.8%
Q7-9. Mental health providers & services	15.1%	84.9%
Q7-10. Medical providers & services	48.4%	51.6%
Q7-11. Drug/alcohol recovery resources & services	4.5%	95.5%
Q7-12. Services for people with disabilities	13.1%	86.9%
Q7-13. Services for those ages 50 & older	43.9%	56.1%
Q7-14. Recreational programs & facilities	45.2%	54.8%
Q7-15. Cultural programs & resources	35.7%	64.3%
Q7-16. Programs that support social connection/interaction	33.8%	66.2%
Q7-17. Lifelong learning programs & resources (beyond primary & secondary education)	29.5%	70.5%

Q7. Access to Goods and Services in Cabarrus County. If "Yes," how well are you able to meet your needs for this item?

(N=407)

	Fully	Partly	Not at all	Not provided
Q7-1. Food assistance (attaining 3 nutritional meals each day)	50.0%	42.9%	7.1%	0.0%
Q7-2. Employment in Cabarrus County	48.4%	36.8%	13.7%	1.1%
Q7-3. Job training	16.7%	41.7%	37.5%	4.2%
Q7-4. Public transportation/bus services	15.2%	30.3%	43.9%	10.6%
Q7-5. Affordable childcare	16.4%	36.4%	36.4%	10.9%
Q7-6. Housing that is no more than 30% of total household income	34.1%	40.7%	20.0%	5.2%
Q7-7. Hi-speed broadband internet	55.7%	31.3%	6.5%	6.5%
Q7-8. Household utilities (electricity & water service)	78.2%	13.1%	3.5%	5.2%
Q7-9. Mental health providers & services	32.9%	40.0%	18.6%	8.6%
Q7-10. Medical providers & services	66.2%	24.4%	2.7%	6.7%
Q7-11. Drug/alcohol recovery resources & services	9.5%	42.9%	28.6%	19.0%
Q7-12. Services for people with disabilities	16.4%	52.5%	23.0%	8.2%
Q7-13. Services for those ages 50 & older	29.9%	43.6%	15.2%	11.3%
Q7-14. Recreational programs & facilities	36.2%	45.2%	8.6%	10.0%
Q7-15. Cultural programs & resources	23.5%	46.4%	21.7%	8.4%
Q7-16. Programs that support social connection/interaction	21.7%	47.8%	19.1%	11.5%
Q17-17. Lifelong learning programs & resources (beyond primary & secondary education)	16.1%	47.4%	22.6%	13.9%

WITHOUT "NOT PROVIDED"

Q7. Access to Goods and Services in Cabarrus County. If "Yes," how well are you able to meet your needs for this item? (without "not provided")

(N=407)

	Fully	Partly	Not at all
Q7-1. Food assistance (attaining 3 nutritional meals each day)	50.0%	42.9%	7.1%
Q7-2. Employment in Cabarrus County	48.9%	37.2%	13.8%
Q7-3. Job training	17.4%	43.5%	39.1%
Q7-4. Public transportation/bus services	16.9%	33.9%	49.2%
Q7-5. Affordable childcare	18.4%	40.8%	40.8%
Q7-6. Housing that is no more than 30% of total household income	35.9%	43.0%	21.1%
Q7-7. Hi-speed broadband internet	59.6%	33.5%	6.9%
Q7-8. Household utilities (electricity & water service)	82.5%	13.8%	3.7%
Q7-9. Mental health providers & services	35.9%	43.8%	20.3%
Q7-10. Medical providers & services	71.0%	26.2%	2.9%
Q7-11. Drug/alcohol recovery resources & services	11.8%	52.9%	35.3%
Q7-12. Services for people with disabilities	17.9%	57.1%	25.0%
Q7-13. Services for those ages 50 & older	33.7%	49.2%	17.1%
Q7-14. Recreational programs & facilities	40.2%	50.3%	9.5%
Q7-15. Cultural programs & resources	25.7%	50.7%	23.7%
Q7-16. Programs that support social connection/interaction	24.5%	54.0%	21.6%
Q17-17. Lifelong learning programs & resources (beyond primary & secondary education)	18.6%	55.1%	26.3%

Q7b. The County is developing its five-year strategic business plan and we want to hear from you. Which THREE items listed in Question 7 do you think should be the top priorities for leaders in Cabarrus County from July 2023 to June 2028?

Q7b. Top choice	Number	Percent
Food assistance (attaining 3 nutritional meals each day)	22	4.7 %
Employment in Cabarrus County	81	17.4 %
Job training	10	2.2 %
Public transportation/bus services	26	5.6 %
Affordable childcare	26	5.6 %
Housing that is no more than 30% of total household income	81	17.4 %
Hi-speed broadband internet	31	6.7 %
Household utilities (electricity & water service)	28	6.0 %
Mental health providers & services	12	2.6 %
Medical providers & services	24	5.2 %
Drug/alcohol recovery resources & services	7	1.5 %
Services for people with disabilities	12	2.6 %
Services for those ages 50 & older	22	4.7 %
Recreational programs & facilities	33	7.1 %
Cultural programs & resources	3	0.6 %
Programs that support social connection/interaction	7	1.5 %
Lifelong learning programs & resources (beyond primary & secondary education)	8	1.7 %
None chosen	32	6.9 %
Total	465	100.0 %

Q7b. The County is developing its five-year strategic business plan and we want to hear from you. Which THREE items listed in Question 7 do you think should be the top priorities for leaders in Cabarrus County from July 2023 to June 2028?

Q7b. 2nd choice	Number	Percent
Food assistance (attaining 3 nutritional meals each day)	12	2.6 %
Employment in Cabarrus County	28	6.0 %
Job training	17	3.7 %
Public transportation/bus services	17	3.7 %
Affordable childcare	35	7.5 %
Housing that is no more than 30% of total household income	51	11.0 %
Hi-speed broadband internet	39	8.4 %
Household utilities (electricity & water service)	31	6.7 %
Mental health providers & services	23	4.9 %
Medical providers & services	24	5.2 %
Drug/alcohol recovery resources & services	9	1.9 %
Services for people with disabilities	19	4.1 %
Services for those ages 50 & older	41	8.8 %
Recreational programs & facilities	31	6.7 %
Cultural programs & resources	18	3.9 %
Programs that support social connection/interaction	13	2.8 %
Lifelong learning programs & resources (beyond primary & secondary education)	15	3.2 %
None chosen	42	9.0 %
Total	465	100.0 %

Q7b. The County is developing its five-year strategic business plan and we want to hear from you. Which THREE items listed in Question 7 do you think should be the top priorities for leaders in Cabarrus County from July 2023 to June 2028?

Q7b. 3rd choice	Number	Percent
Food assistance (attaining 3 nutritional meals each day)	12	2.6 %
Employment in Cabarrus County	26	5.6 %
Job training	10	2.2 %
Public transportation/bus services	21	4.5 %
Affordable childcare	16	3.4 %
Housing that is no more than 30% of total household income	30	6.5 %
Hi-speed broadband internet	31	6.7 %
Household utilities (electricity & water service)	23	4.9 %
Mental health providers & services	29	6.2 %
Medical providers & services	28	6.0 %
Drug/alcohol recovery resources & services	7	1.5 %
Services for people with disabilities	16	3.4 %
Services for those ages 50 & older	46	9.9 %
Recreational programs & facilities	35	7.5 %
Cultural programs & resources	18	3.9 %
Programs that support social connection/interaction	27	5.8 %
Lifelong learning programs & resources (beyond primary & secondary education)	27	5.8 %
None chosen	63	13.5 %
Total	465	100.0 %

SUM OF TOP 3 CHOICES

Q7b. The County is developing its five-year strategic business plan and we want to hear from you. Which THREE items listed in Question 7 do you think should be the top priorities for leaders in Cabarrus County from July 2023 to June 2028? (top 3)

Q7b. Sum of top 3 choices	Number	Percent
Food assistance (attaining 3 nutritional meals each day)	46	9.9 %
Employment in Cabarrus County	135	29.0 %
Job training	37	8.0 %
Public transportation/bus services	64	13.8 %
Affordable childcare	77	16.6 %
Housing that is no more than 30% of total household income	162	34.8 %
Hi-speed broadband internet	101	21.7 %
Household utilities (electricity & water service)	82	17.6 %
Mental health providers & services	64	13.8 %
Medical providers & services	76	16.3 %
Drug/alcohol recovery resources & services	23	4.9 %
Services for people with disabilities	47	10.1 %
Services for those ages 50 & older	109	23.4 %
Recreational programs & facilities	99	21.3 %
Cultural programs & resources	39	8.4 %
Programs that support social connection/interaction	47	10.1 %
Lifelong learning programs & resources (beyond primary & secondary education)	50	10.8 %
None chosen	32	6.9 %
Total	1290	

Q8. Using a scale of 1 to 5, where 5 is "Very Positive" and 1 is "Very Negative," please rate your overall impression of the following programs and services offered by Cabarrus County.

(N=465)

	Very positive	4	3	2	Very negative	Don't know	Haven't heard
Q8-1. Cabarrus County election/voter services	47.1%	23.2%	13.3%	3.7%	0.6%	10.1%	1.9%
Q8-2. Cabarrus County senior services (ages 50+)	10.3%	12.7%	14.8%	4.7%	1.3%	44.7%	11.4%
Q8-3. Cabarrus County veterans services	7.1%	7.1%	8.6%	1.7%	0.2%	60.0%	15.3%
Q8-4. Cabarrus County Fair	15.3%	18.1%	21.5%	4.9%	3.0%	31.2%	6.0%
Q8-5. Cabarrus County active living & parks services	22.2%	26.7%	18.5%	4.3%	0.4%	21.7%	6.2%
Q8-6. Cabarrus County library services	31.2%	26.7%	12.3%	3.2%	1.5%	20.4%	4.7%
Q8-7. Cabarrus County 911 call center	29.7%	16.8%	3.9%	0.6%	0.4%	41.3%	7.3%
Q8-8. Cabarrus County Sheriff's office	34.6%	21.7%	7.5%	2.8%	0.9%	27.3%	5.2%
Q8-9. Cabarrus County Emergency Medical Services (EMS)	38.9%	15.9%	6.2%	0.2%	0.4%	32.3%	6.0%
Q8-10. Cabarrus County Emergency Management & Fire Marshal's office	28.8%	17.6%	5.2%	0.6%	0.4%	40.2%	7.1%
Q8-11. Cabarrus County Animal Control services	12.9%	16.3%	10.8%	4.1%	2.8%	44.9%	8.2%
Q8-12. Cabarrus County Register of Deeds office	22.8%	17.4%	8.6%	2.4%	0.6%	40.9%	7.3%
Q8-13. Cabarrus County Human Services/Social Services	10.5%	11.6%	11.0%	3.9%	2.2%	50.8%	10.1%
Q8-14. Cabarrus Arena & Events Center	24.1%	26.0%	17.8%	3.4%	1.5%	22.8%	4.3%

Q8. Using a scale of 1 to 5, where 5 is "Very Positive" and 1 is "Very Negative," please rate your overall impression of the following programs and services offered by Cabarrus County.

	Very positive	4	3	2	Very negative	Don't know	Haven't heard
Q8-15. Cabarrus County Waste Reduction services (Landfill on Irish Potato Rd. & Household Hazardous Waste Facility off Hwy. 49)	22.4%	21.3%	12.0%	4.5%	3.0%	28.4%	8.4%

WITHOUT "DON'T KNOW/HAVEN'T HEARD"

Q8. Using a scale of 1 to 5, where 5 is "Very Positive" and 1 is "Very Negative," please rate your overall impression of the following programs and services offered by Cabarrus County. (without "don't know/haven't heard")

(N=465)

	Very positive	4	3	2	Very negative
Q8-1. Cabarrus County election/voter services	53.5%	26.4%	15.2%	4.2%	0.7%
Q8-2. Cabarrus County senior services (ages 50+)	23.5%	28.9%	33.8%	10.8%	2.9%
Q8-3. Cabarrus County veterans services	28.7%	28.7%	34.8%	7.0%	0.9%
Q8-4. Cabarrus County Fair	24.3%	28.8%	34.2%	7.9%	4.8%
Q8-5. Cabarrus County active living & parks services	30.7%	37.0%	25.7%	6.0%	0.6%
Q8-6. Cabarrus County library services	41.7%	35.6%	16.4%	4.3%	2.0%
Q8-7. Cabarrus County 911 call center	57.7%	32.6%	7.5%	1.3%	0.8%
Q8-8. Cabarrus County Sheriff's office	51.3%	32.2%	11.1%	4.1%	1.3%
Q8-9. Cabarrus County Emergency Medical Services (EMS)	63.1%	25.8%	10.1%	0.3%	0.7%
Q8-10. Cabarrus County Emergency Management & Fire Marshal's office	54.7%	33.5%	9.8%	1.2%	0.8%
Q8-11. Cabarrus County Animal Control services	27.5%	34.9%	22.9%	8.7%	6.0%
Q8-12. Cabarrus County Register of Deeds office	44.0%	33.6%	16.6%	4.6%	1.2%
Q8-13. Cabarrus County Human Services/ Social Services	26.9%	29.7%	28.0%	9.9%	5.5%
Q8-14. Cabarrus Arena & Events Center	33.0%	35.7%	24.5%	4.7%	2.1%
Q8-15. Cabarrus County Waste Reduction services (Landfill on Irish Potato Rd. & Household Hazardous Waste Facility off Hwy. 49)	35.4%	33.7%	19.0%	7.1%	4.8%

Q9(1-8). Government Administration. Using a scale of 1 to 5, where 5 is "Very Satisfied" and 1 is "Very Dissatisfied," please rate your satisfaction with the following aspects of living in Cabarrus County.

(N=465)

	Very satisfied	4	3	2	Very dissatisfied	Don't know
Q9-1. Overall quality of County services offered to citizens	18.7%	32.5%	23.4%	3.7%	1.5%	20.2%
Q9-2. Overall value that you receive for your County tax dollars & user fees	13.3%	24.7%	31.2%	12.9%	6.7%	11.2%
Q9-3. Local collaboration & community partnerships	7.7%	14.8%	15.5%	6.5%	2.4%	53.1%
Q9-4. Efforts by County government to keep you informed about local issues & decisions	11.2%	18.5%	25.6%	15.7%	9.7%	19.4%
Q9-5. Level of public involvement in local decision making	5.8%	12.9%	21.5%	14.4%	12.9%	32.5%
Q9-6. County's level of financial & budgetary transparency	8.0%	11.4%	18.7%	12.0%	8.2%	41.7%
Q9-7. Leadership provided by County elected officials	10.3%	17.4%	24.3%	12.0%	8.4%	27.5%
Q9-8. Distribution of American Rescue Plan funds to local small businesses & organizations serving area's greatest needs	3.7%	5.2%	8.8%	4.5%	4.9%	72.9%

WITHOUT "DON'T KNOW"

Q9(1-8). Government Administration. Using a scale of 1 to 5, where 5 is "Very Satisfied" and 1 is "Very Dissatisfied," please rate your satisfaction with the following aspects of living in Cabarrus County. (without "don't know")

(N=465)

	Very satisfied	4	3	2	Very dissatisfied
Q9-1. Overall quality of County services offered to citizens	23.5%	40.7%	29.4%	4.6%	1.9%
Q9-2. Overall value that you receive for your County tax dollars & user fees	15.0%	27.8%	35.1%	14.5%	7.5%
Q9-3. Local collaboration & community partnerships	16.5%	31.7%	33.0%	13.8%	5.0%
Q9-4. Efforts by County government to keep you informed about local issues & decisions	13.9%	22.9%	31.7%	19.5%	12.0%
Q9-5. Level of public involvement in local decision making	8.6%	19.1%	31.8%	21.3%	19.1%
Q9-6. County's level of financial & budgetary transparency	13.7%	19.6%	32.1%	20.7%	14.0%
Q9-7. Leadership provided by County elected officials	14.2%	24.0%	33.5%	16.6%	11.6%
Q9-8. Distribution of American Rescue Plan funds to local small businesses & organizations serving area's greatest needs	13.5%	19.0%	32.5%	16.7%	18.3%

Q9(9-10). Land Use. Using a scale of 1 to 5, where 5 is "Very Satisfied" and 1 is "Very Dissatisfied," please rate your satisfaction with the following aspects of living in Cabarrus County.

(N=465)

	Very satisfied	4	3	2	Very dissatisfied	Don't know
Q9-9. Preservation of green space through parks, greenways & conservation easements	21.7%	25.6%	21.7%	9.0%	5.8%	16.1%
Q9-10. Flood damage prevention services	6.5%	9.5%	10.1%	5.6%	4.9%	63.4%

WITHOUT "DON'T KNOW"

Q9(9-10). Land Use. Using a scale of 1 to 5, where 5 is "Very Satisfied" and 1 is "Very Dissatisfied," please rate your satisfaction with the following aspects of living in Cabarrus County. (without "don't know")

(N=465)

	Very satisfied	4	3	2	Very dissatisfied
Q9-9. Preservation of green space through parks, greenways & conservation easements	25.9%	30.5%	25.9%	10.8%	6.9%
Q9-10. Flood damage prevention services	17.6%	25.9%	27.6%	15.3%	13.5%

Q9(11-13). Safety. Using a scale of 1 to 5, where 5 is "Very Satisfied" and 1 is "Very Dissatisfied," please rate your satisfaction with the following aspects of living in Cabarrus County.

(N=465)

	Very satisfied	4	3	2	Very dissatisfied	Don't know
Q9-11. Crime prevention	15.1%	26.7%	24.1%	11.2%	3.4%	19.6%
Q9-12. Protecting water quality & the environment	9.9%	21.5%	18.5%	11.0%	5.2%	34.0%
Q9-13. Supportive drug/ alcohol recovery community	3.9%	6.9%	9.7%	5.6%	2.8%	71.2%

WITHOUT "DON'T KNOW"

Q9(11-13). Safety. Using a scale of 1 to 5, where 5 is "Very Satisfied" and 1 is "Very Dissatisfied," please rate your satisfaction with the following aspects of living in Cabarrus County. (without "don't know")

(N=465)

	Very satisfied	4	3	2	Very dissatisfied
Q9-11. Crime prevention	18.7%	33.2%	29.9%	13.9%	4.3%
Q9-12. Protecting water quality & the environment	15.0%	32.6%	28.0%	16.6%	7.8%
Q9-13. Supportive drug/alcohol recovery community	13.4%	23.9%	33.6%	19.4%	9.7%

Q9(14-16). Economic Development Services. Using a scale of 1 to 5, where 5 is "Very Satisfied" and 1 is "Very Dissatisfied," please rate your satisfaction with the following aspects of living in Cabarrus County.

(N=465)

	Very satisfied	4	3	2	Very dissatisfied	Don't know
Q9-14. Overall impression of local economic development	12.9%	24.1%	22.8%	9.9%	7.1%	23.2%
Q9-15. Recruitment of new companies & jobs	17.0%	22.4%	16.1%	9.0%	5.2%	30.3%
Q9-16. Support for growth of local businesses	11.6%	18.5%	18.5%	6.7%	5.2%	39.6%

WITHOUT "DON'T KNOW"

Q9(14-16). Economic Development Services. Using a scale of 1 to 5, where 5 is "Very Satisfied" and 1 is "Very Dissatisfied," please rate your satisfaction with the following aspects of living in Cabarrus County. (without "don't know")

(N=465)

	Very satisfied	4	3	2	Very dissatisfied
Q9-14. Overall impression of local economic development	16.8%	31.4%	29.7%	12.9%	9.2%
Q9-15. Recruitment of new companies & jobs	24.4%	32.1%	23.1%	13.0%	7.4%
Q9-16. Support for growth of local businesses	19.2%	30.6%	30.6%	11.0%	8.5%

Q9(17-21). Library Services. Using a scale of 1 to 5, where 5 is "Very Satisfied" and 1 is "Very Dissatisfied," please rate your satisfaction with the following aspects of living in Cabarrus County.

(N=465)

	Very satisfied	4	3	2	Very dissatisfied	Don't know
Q9-17. Library operating hours	28.8%	21.1%	13.1%	2.8%	1.5%	32.7%
Q9-18. Level of service offered at the library	32.7%	17.6%	11.6%	1.9%	1.9%	34.2%
Q9-19. Library book/ material collections	26.9%	18.7%	12.3%	4.5%	1.7%	35.9%
Q9-20. eResources (eBooks, databases, etc.)	21.1%	13.8%	12.0%	3.4%	1.9%	47.7%
Q9-21. Access to technology (computers, WiFi)	21.7%	14.4%	11.6%	3.2%	2.4%	46.7%

WITHOUT "DON'T KNOW"

Q9(17-21). Library Services. Using a scale of 1 to 5, where 5 is "Very Satisfied" and 1 is "Very Dissatisfied," please rate your satisfaction with the following aspects of living in Cabarrus County. (without "don't know")

(N=465)

	Very satisfied	4	3	2	Very dissatisfied
Q9-17. Library operating hours	42.8%	31.3%	19.5%	4.2%	2.2%
Q9-18. Level of service offered at the library	49.7%	26.8%	17.6%	2.9%	2.9%
Q9-19. Library book/material collections	41.9%	29.2%	19.1%	7.0%	2.7%
Q9-20. eResources (eBooks, databases, etc.)	40.3%	26.3%	23.0%	6.6%	3.7%
Q9-21. Access to technology (computers, WiFi)	40.7%	27.0%	21.8%	6.0%	4.4%

Q10. Resident Participation. Please indicate whether you are aware of the following ways that residents can participate in local government.

(N=465)

	Yes	No	Not provided
Q10-1. Attending or speaking at public meetings	65.8%	27.3%	6.9%
Q10-2. Participating in public hearings (commenting at Board of Commissioner meetings when time is allotted to the hearing topic)	64.3%	28.8%	6.9%
Q10-3. Serving on citizen committees	45.8%	45.4%	8.8%
Q10-4. Direct contact with County leadership & commissioners	39.6%	49.7%	10.8%
Q10-5. Participating in civic education events that inform residents about the work of Cabarrus County Government (Gov 101, tours, etc.)	37.4%	50.5%	12.0%
Q10-6. Following Cabarrus County Government, Active Living & Parks, Cooperative Extension, EMS, Emergency Management, Fair, Library, LunchPlus Club and/or Sheriff's Office on social media (Facebook, Twitter, Instagram, LinkedIn, YouTube)	47.3%	41.9%	10.8%
Q10-7. Watching Cabarrus County Television (Spectrum Cable Channel 22 or YouTube)	29.0%	57.6%	13.3%

WITHOUT "NOT PROVIDED"

Q10. Resident Participation. Please indicate whether you are aware of the following ways that residents can participate in local government. (without "not provided")

(N=465)

	Yes	No
Q10-1. Attending or speaking at public meetings	70.7%	29.3%
Q10-2. Participating in public hearings (commenting at Board of Commissioner meetings when time is allotted to the hearing topic)	69.1%	30.9%
Q10-3. Serving on citizen committees	50.2%	49.8%
Q10-4. Direct contact with County leadership & commissioners	44.3%	55.7%
Q10-5. Participating in civic education events that inform residents about the work of Cabarrus County Government (Gov 101, tours, etc.)	42.5%	57.5%
Q10-6. Following Cabarrus County Government, Active Living & Parks, Cooperative Extension, EMS, Emergency Management, Fair, Library, LunchPlus Club and/or Sheriff's Office on social media (Facebook, Twitter, Instagram, LinkedIn, YouTube)	53.0%	47.0%
Q10-7. Watching Cabarrus County Television (Spectrum Cable Channel 22 or YouTube)	33.5%	66.5%

Q11. Customer Service. During the past year, have YOU or other MEMBERS OF YOUR HOUSEHOLD contacted employees of Cabarrus County or visited the County's website to ask a question or to seek information about services provided by the County?

Q11. Have any members of your household contacted employees of Cabarrus County or visited County's website	Number	Percent
Yes	228	49.0 %
No	231	49.7 %
Don't know	6	1.3 %
Total	465	100.0 %

WITHOUT "DON'T KNOW"

Q11. Customer Service. During the past year, have YOU or other MEMBERS OF YOUR HOUSEHOLD contacted employees of Cabarrus County or visited the County's website to ask a question or to seek information about services provided by the County? (without "don't know")

Q11. Have any members of your household contacted employees of Cabarrus County or visited County's website	Number	Percent
Yes	228	49.7 %
No	231	50.3 %
Total	459	100.0 %

Q11a. How did you most recently contact Cabarrus County?

Q11a. How did you most recently contact Cabarrus County	Number	Percent
In-person visit to a County office	44	19.3 %
Phone	92	40.4 %
Email	30	13.2 %
Self-service through website & online applications (online chatbot)	58	25.4 %
Scheduled video conference (live, virtual conversation) with a representative	1	0.4 %
Not provided	3	1.3 %
Total	228	100.0 %

WITHOUT "NOT PROVIDED"

Q11a. How did you most recently contact Cabarrus County? (without "not provided")

Q11a. How did you most recently contact Cabarrus County	Number	Percent
In-person visit to a County office	44	19.6 %
Phone	92	40.9 %
Email	30	13.3 %
Self-service through website & online applications (online chatbot)	58	25.8 %
Scheduled video conference (live, virtual conversation) with a representative	1	0.4 %
Total	225	100.0 %

Q11b. Please rate your satisfaction with the County employee(s) you spoke with regarding the following.

(N=228)

	Very satisfied	4	3	2	Very dissatisfied	Don't know
Q11b-1. How easy they were to contact	43.0%	20.2%	14.0%	5.3%	6.1%	11.4%
Q11b-2. Respect & professionalism of the interaction	53.5%	17.1%	9.2%	2.2%	3.5%	14.5%
Q11b-3. Accuracy of the information & assistance given	50.0%	19.7%	11.4%	2.6%	5.3%	11.0%
Q11b-4. How quickly County staff responded	46.1%	19.3%	11.4%	3.5%	7.0%	12.7%
Q11b-5. How well your issue was handled	46.5%	17.5%	12.7%	3.5%	7.5%	12.3%

WITHOUT "DON'T KNOW"

Q11b. Please rate your satisfaction with the County employee(s) you spoke with regarding the following. (without "don't know")

(N=228)

	Very satisfied	4	3	2	Very dissatisfied
Q11b-1. How easy they were to contact	48.5%	22.8%	15.8%	5.9%	6.9%
Q11b-2. Respect & professionalism of the interaction	62.6%	20.0%	10.8%	2.6%	4.1%
Q11b-3. Accuracy of the information & assistance given	56.2%	22.2%	12.8%	3.0%	5.9%
Q11b-4. How quickly County staff responded	52.8%	22.1%	13.1%	4.0%	8.0%
Q11b-5. How well your issue was handled	53.0%	20.0%	14.5%	4.0%	8.5%

Q12. Thinking of the information you receive from Cabarrus County employees and through resident engagement (public meetings, website, social media, television), please rate your level of agreement with the following. Use a scale of 1 to 5, where 5 is "Strongly Agree" and 1 is "Strongly Disagree."

(N=465)

	Strongly agree	4	3	2	Strongly disagree	Don't know
Q12-1. I trust the accuracy of information Cabarrus County provides the public	21.5%	29.2%	19.1%	6.5%	2.6%	21.1%
Q12-2. Information, programs and/or services from Cabarrus County have improved my quality of life or that of someone I know	14.0%	24.5%	18.3%	6.5%	4.1%	32.7%
Q12-3. Cabarrus County government is transparent when discussing & making decisions	9.0%	15.1%	19.4%	10.5%	7.5%	38.5%

WITHOUT "DON'T KNOW"

Q12. Thinking of the information you receive from Cabarrus County employees and through resident engagement (public meetings, website, social media, television), please rate your level of agreement with the following. Use a scale of 1 to 5, where 5 is "Strongly Agree" and 1 is "Strongly Disagree." (without "don't know")

(N=465)

	Strongly agree	4	3	2	Strongly disagree
Q12-1. I trust the accuracy of information Cabarrus County provides the public	27.2%	37.1%	24.3%	8.2%	3.3%
Q12-2. Information, programs and/or services from Cabarrus County have improved my quality of life or that of someone I know	20.8%	36.4%	27.2%	9.6%	6.1%
Q12-3. Cabarrus County government is transparent when discussing & making decisions	14.7%	24.5%	31.5%	17.1%	12.2%

Q13. Are you aware of the County's website, www.cabarruscounty.us?

Q13. Are you aware of County's website, www.cabarruscounty.us	Number	Percent
Yes	359	77.2 %
No	101	21.7 %
Not provided	5	1.1 %
Total	465	100.0 %

WITHOUT "NOT PROVIDED"

Q13. Are you aware of the County's website, www.cabarruscounty.us? (without "not provided")

Q13. Are you aware of County's website, www.cabarruscounty.us	Number	Percent
Yes	359	78.0 %
No	101	22.0 %
Total	460	100.0 %

Q13a. How often do you visit www.cabarruscounty.us?

Q13a. How often do you visit www.cabarruscounty.us	Number	Percent
Daily	4	1.1 %
Weekly	18	5.0 %
Monthly	38	10.6 %
Infrequently/as needed	289	80.5 %
Not provided	10	2.8 %
Total	359	100.0 %

WITHOUT "NOT PROVIDED"

Q13a. How often do you visit www.cabarruscounty.us? (without "not provided")

Q13a. How often do you visit www.cabarruscounty.us	Number	Percent
Daily	4	1.1 %
Weekly	18	5.2 %
Monthly	38	10.9 %
Infrequently/as needed	289	82.8 %
Total	349	100.0 %

Q14. Local primary and secondary education. Nearly half of the County's budget funds facility construction/upkeep and other needs for Cabarrus County Schools, Kannapolis City Schools, and Rowan-Cabarrus Community College. Does someone in your immediate household attend Cabarrus County Schools, Kannapolis City Schools or Rowan-Cabarrus Community College?

Q14. Does someone in your immediate household attend Cabarrus County Schools, Kannapolis City Schools or Rowan-Cabarrus Community College	Number	Percent
Yes	129	27.7 %
No	316	68.0 %
Not provided	20	4.3 %
Total	465	100.0 %

WITHOUT "NOT PROVIDED"

Q14. Local primary and secondary education. Nearly half of the County's budget funds facility construction/upkeep and other needs for Cabarrus County Schools, Kannapolis City Schools, and Rowan-Cabarrus Community College. Does someone in your immediate household attend Cabarrus County Schools, Kannapolis City Schools or Rowan-Cabarrus Community College? (without "not provided")

Q14. Does someone in your immediate household attend Cabarrus County Schools, Kannapolis City Schools or Rowan-Cabarrus Community College	Number	Percent
Yes	129	29.0 %
No	316	71.0 %
Total	445	100.0 %

Q14b. Do you feel the school facilities are safe?

Q14b. Do you feel the school facilities are safe	Number	Percent
Yes	107	82.9 %
No	17	13.2 %
Not provided	5	3.9 %
Total	129	100.0 %

WITHOUT "NOT PROVIDED"

Q14b. Do you feel the school facilities are safe? (without "not provided")

Q14b. Do you feel the school facilities are safe	Number	Percent
Yes	107	86.3 %
No	17	13.7 %
Total	124	100.0 %

Q14c. Do you feel the school facilities are adequate (roofs, air conditioners, playground equipment, fields, etc.)?

Q14c. Do you feel the school facilities are adequate	Number	Percent
Yes	94	87.9 %
No	12	11.2 %
Not provided	1	0.9 %
Total	107	100.0 %

WITHOUT "NOT PROVIDED"

Q14c. Do you feel the school facilities are adequate (roofs, air conditioners, playground equipment, fields, etc.)? (without "not provided")

Q14c. Do you feel the school facilities are adequate	Number	Percent
Yes	94	88.7 %
No	12	11.3 %
Total	106	100.0 %

Q15. Which of the following best describes your race/ethnicity?

Q15. Your race/ethnicity	Number	Percent
Asian/Pacific Islander	27	5.8 %
Black/African American	96	20.6 %
Hispanic	48	10.3 %
White	323	69.5 %
American Indian/Alaska Native	4	0.9 %
Other	7	1.5 %
Total	505	

Q15-6. Self-describe your race/ethnicity:

Q15-6. Self-describe your race/ethnicity	Number	Percent
Mixed	2	28.6 %
Jewish	1	14.3 %
More than one	1	14.3 %
Scottish, Irish	1	14.3 %
Multiple races	1	14.3 %
Palestinian	1	14.3 %
Total	7	100.0 %

Q16. How many persons, counting you, currently live in your household?

	Mean	Sum
number	2.7	1229
Under age 10	0.3	147
Ages 11-19	0.4	162
Ages 20-44	0.6	293
Ages 45-64	0.7	310
Ages 65+	0.7	317

Q17. Which of the following best describes your total annual household income?

Q17. Your total annual household income	Number	Percent
Under $35K	60	12.9 %
$35K to $59,999	92	19.8 %
$60K to $99,999	127	27.3 %
$100K+	132	28.4 %
Not provided	54	11.6 %
Total	465	100.0 %

WITHOUT "NOT PROVIDED"

Q17. Which of the following best describes your total annual household income? (without "not provided")

Q17. Your total annual household income	Number	Percent
Under $35K	60	14.6 %
$35K to $59,999	92	22.4 %
$60K to $99,999	127	30.9 %
$100K+	132	32.1 %
Total	411	100.0 %

Q18. Do you own or rent your current residence?

Q18. Do you own or rent your current residence	Number	Percent
Owned by you or someone in your household	394	84.7 %
Rented by you or someone in your household	65	14.0 %
Other	2	0.4 %
Not provided	4	0.9 %
Total	465	100.0 %

WITHOUT "NOT PROVIDED"

Q18. Do you own or rent your current residence? (without "not provided")

Q18. Do you own or rent your current residence	Number	Percent
Owned by you or someone in your household	394	85.5 %
Rented by you or someone in your household	65	14.1 %
Other	2	0.4 %
Total	461	100.0 %

Q18-3. Other

Q18-3. Other	Number	Percent
Owned by relative	1	33.3 %
Live with relatives	1	33.3 %
My father owns the home	1	33.3 %
Total	3	100.0 %

Q19. Your gender:

Q19. Your gender	Number	Percent
Male	226	48.6 %
Female	231	49.7 %
Other	4	0.9 %
Not provided	4	0.9 %
Total	465	100.0 %

WITHOUT "NOT PROVIDED"

Q19. Your gender: (without "not provided")

Q19. Your gender	Number	Percent
Male	226	49.0 %
Female	231	50.1 %
Other	4	0.9 %
Total	461	100.0 %

Q19-3. Self-describe your gender:

Q19-3. Self-describe your gender	Number	Percent
Non-Binary	2	50.0 %
Transgender	1	25.0 %
Fluid	1	25.0 %
Total	4	100.0 %

Q20. Have you ever served in any branch of the military (including the National Guard or Reserve), or are you an immediate relative of someone who has served?

Q20. Have you ever served in any branch of the military or are you an immediate relative of someone who has served	Number	Percent
Yes	129	27.7 %
No	332	71.4 %
Not provided	4	0.9 %
Total	465	100.0 %

WITHOUT "NOT PROVIDED"

Q20. Have you ever served in any branch of the military (including the National Guard or Reserve), or are you an immediate relative of someone who has served? (without "not provided")

Q20. Have you ever served in any branch of the military or are you an immediate relative of someone who has served	Number	Percent
Yes	129	28.0 %
No	332	72.0 %
Total	461	100.0 %

Q21. Are you an employee of Cabarrus County Government?

Q21. Are you an employee of Cabarrus County Government	Number	Percent
Yes	5	1.1 %
No	460	98.9 %
Total	465	100.0 %

Q22. Are you interested in working for Cabarrus County Government?

Q22. Are you interested in working for Cabarrus County Government	Number	Percent
Yes	49	10.5 %
No	406	87.3 %
Not provided	10	2.2 %
Total	465	100.0 %

WITHOUT "NOT PROVIDED"

Q22. Are you interested in working for Cabarrus County Government? (without "not provided")

Q22. Are you interested in working for Cabarrus County Government	Number	Percent
Yes	49	10.8 %
No	406	89.2 %
Total	455	100.0 %

Q23. Are you interested in serving on a Cabarrus County Board or Committee or getting more involved in County Government?

Q23. Are you interested in serving on a Cabarrus County Board or Committee or getting more involved in County Government	Number	Percent
Yes	77	16.6 %
No	355	76.3 %
Not provided	33	7.1 %
Total	465	100.0 %

WITHOUT "NOT PROVIDED"

Q23. Are you interested in serving on a Cabarrus County Board or Committee or getting more involved in County Government? (without "not provided")

Q23. Are you interested in serving on a Cabarrus County Board or Committee or getting more involved in County Government	Number	Percent
Yes	77	17.8 %
No	355	82.2 %
Total	432	100.0 %

Q24. Would you like to receive information on community events and Cabarrus County news by email?

Q24. Would you like to receive information on community events & Cabarrus County news by email	Number	Percent
Yes	238	51.2 %
No	214	46.0 %
Not provided	13	2.8 %
Total	465	100.0 %

WITHOUT "NOT PROVIDED"

Q24. Would you like to receive information on community events and Cabarrus County news by email? (without "not provided")

Q24. Would you like to receive information on community events & Cabarrus County news by email	Number	Percent
Yes	238	52.7 %
No	214	47.3 %
Total	452	100.0 %

Q25. Would you like to receive emergency alerts from Cabarrus County?

Q25. Would you like to receive emergency alerts from Cabarrus County	Number	Percent
Yes	228	49.0 %
No	237	51.0 %
Total	465	100.0 %



5 Survey Instrument

A message from Board of Commissioners Chair Steve Morris

Regarding the 2022 Cabarrus County Community Survey

Dear Cabarrus County resident,

We find ourselves in one of the most significant growth periods our community has ever experienced. Growth brings change. The look and needs of our community are evolving.

To create a shared vision for the future of Cabarrus, we need your honest and open opinions on a variety of topics.

Your input on the enclosed survey is extremely important. **It will help guide the community's future.**

During the next few months, we will make decisions that affect a wide range of County services, including public safety, quality of life and others. To ensure that the County's priorities are aligned with the needs of our residents, **we need to know what YOU think.**

We appreciate your time. We realize this survey takes some time to complete, but every question is important. Your responses will help County leaders identify and address the many opportunities and challenges facing the community.

Please return your survey sometime during the next week. Your responses will remain confidential. Please return your survey in the enclosed postage-paid envelope addressed to ETC Institute, 725 W. Frontier Circle, Olathe, KS 66061.

If you prefer, you may complete the survey online at:
CabarrusCountySurvey.org

If you have any questions, please call 704-920-2100. Thanks again for taking the time to better our community.

Sincerely,



Stephen M. Morris
Chair, Cabarrus County Board of Commissioners

65 Church Street S, Concord, NC 28025 • PO Box 707, Concord, NC 28026
Phone 704-920-2000 • Fax 704-920-2820
cabarruscounty.us

CABARRUS COUNTY
America Thrives Here

2022 Cabarrus County Community Survey

Thank you for taking time to complete this important survey. The Board of County Commissioners will use your input to help improve the quality of County services. When you are finished, please return your completed survey in the postage-paid envelope provided. If you prefer, you may complete the survey online at: CabarrusCountySurvey.org. Unless otherwise noted, respond to the survey using the past 24 months as your reference point.

Living in Cabarrus County

1. How long have you lived in Cabarrus County?

____(1) Less than 1 year ____(3) 3-4 years ____(5) 11-15 years ____(9) Don't know
____(2) 1-2 years ____(4) 5-10 years ____(6) More than 15

2. Why do you choose to live in Cabarrus County?

3. How many more years do you plan to live in Cabarrus County?

____(1) 5 years or less ____(2) More than 5 years ____(9) Don't know

4. Why would you choose to move from Cabarrus County?

5. In your opinion, what's the MOST IMPORTANT issue facing Cabarrus County today?

6. Using a scale of 1 to 5, where 5 is "Very Satisfied" and 1 is "Very Dissatisfied," please rate your satisfaction with the following topics. If you aren't familiar enough to rate it, circle "99."

	Quality of life	5 = Very Satisfied				1 = Very Dissatisfied	Don't Know
01.	The county as a place to live	5	4	3	2	1	99
02.	The county as a place to raise children	5	4	3	2	1	99
03.	The county as a place to work	5	4	3	2	1	99
04.	The county as a place to retire	5	4	3	2	1	99
05.	Overall quality of life in the county	5	4	3	2	1	99
	Safety	**5 = Very Satisfied**				**1 = Very Dissatisfied**	**Don't Know**
06.	How safe you feel in your neighborhood during the day	5	4	3	2	1	99
07.	How safe you feel in your neighborhood at night	5	4	3	2	1	99
08.	How safe you feel in parks	5	4	3	2	1	99

7. <u>Access to goods and services in Cabarrus County.</u> Please indicate if YOU or other MEMBERS OF YOUR HOUSEHOLD have a need for each of the following services listed in the question below by circling "Yes" or "No" next to each item. If "Yes," please indicate how well you are able to fulfill your household's needs for the item.

	Goods and services	Do you have a need for this item?		If "Yes," how well are you able to meet your needs for this item?		
				Fully	Partly	Not at All
01.	Food assistance (attaining 3 nutritional meals each day)	Yes	No	3	2	1
02.	Employment in Cabarrus County	Yes	No	3	2	1
03.	Job training	Yes	No	3	2	1
04.	Public transportation/bus services	Yes	No	3	2	1
05.	Affordable childcare	Yes	No	3	2	1
06.	Housing that is no more than 30% of total household income	Yes	No	3	2	1
07.	Hi-speed broadband internet	Yes	No	3	2	1
08.	Household utilities (electricity and water service)	Yes	No	3	2	1
09.	Mental health providers and services	Yes	No	3	2	1
10.	Medical providers and services	Yes	No	3	2	1
11.	Drug/alcohol recovery resources and services	Yes	No	3	2	1
12.	Services for people with disabilities	Yes	No	3	2	1
13.	Services for those ages 50 and older	Yes	No	3	2	1
14.	Recreational programs and facilities	Yes	No	3	2	1
15.	Cultural programs and resources	Yes	No	3	2	1
16.	Programs that support social connection/interaction	Yes	No	3	2	1
17.	Lifelong learning programs and resources (beyond primary and secondary education)	Yes	No	3	2	1

7B. The County is developing its five-year strategic business plan and we want to hear from you. Which THREE items listed in Question 7 do you think should be the top priorities for leaders in Cabarrus County from July 2023 to June 2028? *[Write in the numbers below for your top 3 choices using the numbers from Question 7.]*

1st: ____ 2nd: ____ 3rd: ____

7C. Is there a top priority not listed in Question 7 that Cabarrus County Government should consider when developing the next strategic plan? NOTE: The County does not manage roads, sidewalks, electricity and water service, or city trash/recycling services.

_____

County Services and Initiatives

8. Using a scale of 1 to 5, where 5 is "Very Positive" and 1 is "Very Negative," please rate your overall impression of the following programs and services offered by Cabarrus County. If you aren't familiar enough to rate it, circle "99." If you have never heard of the program or service, or have not used it in the last 24 months, circle "88."

	What is your impression of:	5= Very Positive				1 = Very Negative	Don't Know	Haven't Heard
01.	Cabarrus County election/voter services	5	4	3	2	1	99	88
02.	Cabarrus County senior services (age 50+)	5	4	3	2	1	99	88
03.	Cabarrus County Veterans Services	5	4	3	2	1	99	88
04.	Cabarrus County Fair	5	4	3	2	1	99	88
05.	Cabarrus County Active Living and Parks services	5	4	3	2	1	99	88
06.	Cabarrus County Library services	5	4	3	2	1	99	88
07.	Cabarrus County 911 call center	5	4	3	2	1	99	88
08.	Cabarrus County Sheriff's Office	5	4	3	2	1	99	88
09.	Cabarrus County Emergency Medical Services (EMS)	5	4	3	2	1	99	88
10.	Cabarrus County Emergency Management and Fire Marshal's Office	5	4	3	2	1	99	88
11.	Cabarrus County Animal Control services	5	4	3	2	1	99	88
12.	Cabarrus County Register of Deeds Office	5	4	3	2	1	99	88
13.	Cabarrus County Human Services/Social Services	5	4	3	2	1	99	88
14.	Cabarrus Arena and Events Center	5	4	3	2	1	99	88
15.	Cabarrus County waste reduction services (landfill on Irish Potato Rd. and Household Hazardous Waste facility off Hwy. 49)	5	4	3	2	1	99	88

9. Using a scale of 1 to 5, where 5 is "Very Satisfied" and 1 is "Very Dissatisfied," please rate your satisfaction with the following aspects of living in Cabarrus County. If you aren't familiar enough to rate it, circle "99."

	Government administration	5= Very Satisfied				1 = Very Dissatisfied	Don't Know
01.	Overall quality of County services offered to citizens	5	4	3	2	1	99
02.	Overall value that you receive for your County tax dollars and user fees	5	4	3	2	1	99
03.	Local collaboration and community partnerships	5	4	3	2	1	99
04.	Efforts by County government to keep you informed about local issues and decisions	5	4	3	2	1	99
05.	Level of public involvement in local decision making	5	4	3	2	1	99
06.	County's level of financial and budgetary transparency	5	4	3	2	1	99
07.	Leadership provided by County elected officials	5	4	3	2	1	99
08.	Distribution of American Rescue Plan funds to local small businesses and organizations serving the area's greatest needs (food security, childcare, housing, physical/mental health, etc.)	5	4	3	2	1	99
	Land use	**5= Very Satisfied**				**1 = Very Dissatisfied**	**Don't Know**
09.	Preservation of green space through parks, greenways and conservation easements	5	4	3	2	1	99
10.	Flood damage prevention services	5	4	3	2	1	99

	Safety	5= Very Satisfied				1 = Very Dissatisfied	Don't Know
11.	Crime prevention	5	4	3	2	1	99
12.	Protecting water quality and the environment	5	4	3	2	1	99
13.	Supportive drug/alcohol recovery community	5	4	3	2	1	99
	Economic development services (When new businesses are supported in creating a Cabarrus location and existing businesses receive growth support.)	5 = Very Satisfied				1 = Very Dissatisfied	Don't Know
14.	Overall impression of local economic development	5	4	3	2	1	99
15.	Recruitment of new companies and jobs	5	4	3	2	1	99
16.	Support for growth of local businesses	5	4	3	2	1	99
	Library services	5 = Very Satisfied				1 = Very Dissatisfied	Don't Know
17.	Library operating hours	5	4	3	2	1	99
18.	Level of service offered at the library	5	4	3	2	1	99
19.	Library book/material collections	5	4	3	2	1	99
20.	eResources (eBooks, databases, etc.)	5	4	3	2	1	99
21.	Access to technology (computers, WiFi)	5	4	3	2	1	99

Communicating with the County

10. <u>Resident participation.</u> Please indicate whether you are aware of the following ways that residents can participate in local government.

		Yes	No
01.	Attending or speaking at public meetings	1	2
02.	Participating in public hearings (commenting at Board of Commissioner meetings when time is allotted to the hearing topic)	1	2
03.	Serving on citizen committees	1	2
04.	Direct contact with County leadership and commissioners	1	2
05.	Participating in civic education events that inform residents about the work of Cabarrus County Government (Gov 101, tours, etc.)	1	2
06.	Following Cabarrus County Government, Active Living and Parks, Cooperative Extension, EMS, Emergency Management, Fair, Library, LunchPlus Club and/or Sheriff's Office on social media (Facebook, Twitter, Instagram, LinkedIn, YouTube)	1	2
07.	Watching Cabarrus County Television (Spectrum Cable Channel 22 or YouTube)	1	2

11. <u>Customer Service.</u> During the past year, have YOU or other MEMBERS OF YOUR HOUSEHOLD contacted employees of Cabarrus County or visited the County's website to ask a question or to seek information about services provided by the County?

____(1) Yes *[Answer Q11A to 11B.]* ____(2) No *[Skip to Q12.]* ____(9) Don't know *[Skip to Q12.]*

11A. How did you most recently contact Cabarrus County?

____(1) In-person visit to a County office
____(2) Phone
____(3) Email
____(4) Self-service through website and online applications (online chatbot)
____(5) Scheduled video conference (live, virtual conversation) with a representative

11B. Please rate your satisfaction with the County employee(s) you spoke with regarding the following. If you do not recall the interaction, circle "99."

	How satisfied are you with:	5 = Very Satisfied				1 = Very Dissatisfied	Don't Know
01.	How easy they were to contact	5	4	3	2	1	99
02.	Respect and professionalism of the interaction	5	4	3	2	1	99
03.	Accuracy of the information and assistance given	5	4	3	2	1	99
04.	How quickly County staff responded	5	4	3	2	1	99
05.	How well your issue was handled	5	4	3	2	1	99

12. Thinking of the information you receive from Cabarrus County employees and through resident engagement (public meetings, website, social media, television), please rate your level of agreement with the following. Use a scale of 1 to 5, where 5 is "Strongly Agree" and 1 is "Strongly Disagree." If you aren't familiar enough to rate it, circle "99."

	County information	5 = Strongly Agree				1 = Strongly Disagree	Don't Know
01.	I trust the accuracy of information Cabarrus County provides the public	5	4	3	2	1	99
02.	Information, programs and/or services from Cabarrus County have improved my quality of life or that of someone I know	5	4	3	2	1	99
03.	Cabarrus County government is transparent when discussing and making decisions	5	4	3	2	1	99

13. Are you aware of the County's website, www.cabarruscounty.us?

____(01) Yes *[Answer questions 13A to 13B.]* ____(02) No *[Skip to question 14.]*

13A. How often do you visit www.cabarruscounty.us?

____(01) Daily ____(02) Weekly ____(03) Monthly ____(04) Infrequently/As needed

13B. For what reason(s) did/do you use the County's website?

_____

Education

14. Local primary and secondary education. Nearly half of the County's budget funds facility construction/upkeep and other needs for Cabarrus County Schools, Kannapolis City Schools, and Rowan-Cabarrus Community College. Does someone in your immediate household attend Cabarrus County Schools, Kannapolis City Schools or Rowan-Cabarrus Community College?

____(01) Yes *[Answer questions 14A to 14C.]* ____(02) No *[Skip to question 15.]*

14A. If yes, which school(s)?

_____

14B. Do you feel the school facilities are safe?

____(01) Yes *[Skip to question 14C.]* ____(02) No *[Answer question 14Bx2.]*

14Bx2. If no, why?

_____

14C. Do you feel the school facilities are adequate (roofs, air conditioners, playground equipment, fields, etc.)?

____(01) Yes *[Skip to question 15.]* ____(02) No *[Answer question 14Cx2.]*

14Cx2. If no, why?

_____

Demographics

To ensure that the people who respond to this survey accurately represent the residents of Cabarrus County, please provide the demographic information listed below.

15. Which of the following best describes your race/ethnicity? *[Check all that apply.]*

____(01) Asian/Pacific Islander ____(03) Hispanic ____(05) American Indian/Alaska Native
____(02) Black/African American ____(04) White ____(06) Other: _____

16. How many persons, counting you, currently live in your household?

Under age 10: ____ Ages 11-19: ____ Ages 20-44: ____ Ages 45-64: ____ Ages 65+: ____

17. Which of the following best describes your total annual household income?

____(01) Under $35,000 ____(03) $60,000 to $99,999
____(02) $35,000 to $59,999 ____(04) More than $100,000

18. Do you own or rent your current residence? (For the purpose of this survey, you own your home even if you have outstanding debt on the residence.)

____(01) Owned by you or someone in your household ____(03) Other: _____
____(02) Rented by you or someone in your household

19. Your gender: ____(01) Male ____(02) Female ____(03) Other: _____

20. Have you ever served in any branch of the military (including the National Guard or Reserve), or are you an immediate relative of someone who has served?

____(01) Yes ____(02) No

21. Are you an employee of Cabarrus County Government? ____(01) Yes ____(02) No

22. Are you interested in working for Cabarrus County Government?

____(01) Yes - *Please provide your e-mail address:* _____ ____(02) No

23. Are you interested in serving on a Cabarrus County Board or Committee or getting more involved in County Government?

____(01) Yes - *Please provide your e-mail address:* _____ ____(02) No

24. Would you like to receive information on community events and Cabarrus County news by email?

____(01) Yes - *Please provide your e-mail address:* _____ ____(02) No

25. Would you like to receive emergency alerts from Cabarrus County?

____(01) Yes - *Please provide a phone number (mobile phone is best):* _____ ____(02) No

26. Do you have any other suggestions for how the County could serve you better?

_____

_____

_____

This concludes the survey. Thank you for your time!

Please return your survey in the postage-paid envelope addressed to:
ETC Institute, 725 W. Frontier Circle, Olathe, KS 66061

Your responses will remain completely confidential. The information printed to the right will ONLY be used to help identify which areas of the county are having problems with County services. If your address is not correct, please provide the correct information.



2022 Cabarrus County Community Survey

Open-Ended Comments

Presented to Cabarrus County, North Carolina

December 2022

ETC INSTITUTE

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Q2. Why do you choose to live in Cabarrus County?

- 16 years ago we moved here from Western Pennsylvania for a career with Wachovia Bank. We picked Concord because it reminded us of where my wife is from in Pennsylvania, small town country setting, but not too far from a major city. A town where one can have some space.
- 30 years ago it was a lovely, peaceful, and quiet place to live, but with Charlotte moving closer, too many people moving here, overcrowded and poor roads, I would leave if I could afford to.
- Accessible to job; housing, schools
- affordable, living space
- Always been home, no better places to be, so no need to move somewhere else.
- An opportunity came up after Hurricane Hugo to get some land cheap.
- AREA NATIVE-FAMILY
- Available housing near work
- BALANCE OF CITY AND RURAL AREAS, GENERALLY GOOD SCHOOLS
- BE CLOSER TO FAMILY-NO SNOW
- Be closer to grandchildren
- Beautiful countryside, hiking trails. Lakes Safety and community services.
- Beautiful here my daughter family is here also.
- Beautiful safe area
- Because I like and enjoy it.
- Because it is quiet, and has the best school system. I moved to Cabarrus in 1987. I always our downtown and being able to ride down through it and look at the stores and lights during the holidays.
- Because my child goes to school here and I could never afford to move anywhere else.
- Because my property is (at this time) peaceful, quiet and serene!
- Because of work and better weather.
- Because the house I bought, is here.
- Because there aren't many houses available in the county I want to move to and I can't afford to buy land and build a new house.
- Better schools than surrounding counties
- Better schools, less taxes, less traffic (past tense).
- Born and raised and love where we live in the county….
- Born and raised here
- Born and raised here
- Born and raised here
- Born and raised here
- Born and raised here
- Born and raised here
- Born and raised here
- Born and raised here
- Born and raised here
- Born and raised here
- Born and raised here

- Born and raised here. Quality of life
- Born and raised in Cabarrus County, and have never considered leaving.
- Born her, have never left. never wanted to leave. Cabarrus County is the perfect place to live.
- Born here
- Born here
- Born here
- Born here
- Born here
- Born here
- Born here
- Born here
- Born here
- Born here
- Born here
- Born here
- Born here
- Born here
- Born here
- Born here
- Born here
- Born here
- Born here, good quality of life
- Born here, no need to leave.
- Born, and raised in Cabarrus County. There should be a place to note that along with worrying about all those that have moved here.
- Cabarrus county schools and Lane St Church of God employment
- CALMER PACE OF LIFE, FARMS, QUAINT DOWNTOWN, GREENWAY, COST OF LIVING
- Came here for school, married, & stayed.
- Came to Cabarrus County to work in 1982. I have moved twice and have always came back with one year. It's just home.
- central location
- Central to many key cities
- Charlotte is old, way too much crime.
- Cheaper real estate cost, larger lot size, proximity to Charlotte
- City life with a country feel. Tax rate was lower but growing community brings changes. Do still have the small town feel.
- Close enough to Charlotte, but not too close. Everything we need is right here.
- Close proximity to Charlotte, the mountains and beach
- Close to Charlotte and lots of amenities but not in Charlotte
- Close to Charlotte but not as crowded
- close to Charlotte but still open spaces
- close to everything
- Close to family
- Close to family

- CLOSE TO FAMILY AND NOT MECKLENBURG COUNTY
- Close to family. Good school district.
- Close to family. NOT Mecklenburg County.
- Close to good doctors. I have children here to help me out when I need it.
- Close to parents.
- Close to work
- Close to work
- Close to work
- Close to work
- Close to work
- Close to work
- Closer to family and away from Charlotte.
- CLOSER TO OUR DAUGHTER
- Community is very friendly and laid-back.
- convenience, growth , taxes
- Convenience, lower taxes than Mecklenburg County, used to be less crowded, not so much anymore.
- CONVENIENT TO I-85
- CONVENIENT, AWAY FROM CHARLOTTE, LOWER TAXES
- Cost of housing
- cost of living
- cost of living
- cost of living affordable, low crime rate
- COST OF LIVING-PLACES TO GO/EAT
- Country living
- Country living
- Country living in a metro area but with lower taxes.. Close to large economy base, business, jobs, products, services but not living in the congested high crime city.
- Cox mill high school, close to highways
- decent schools, less taxes
- Did not want the crowded big city vibe. Small towns are more friendly, the neighbors know one another & seem to be more caring.
- Don't want to live in Charlotte.
- Easy access to services and shopping, very diverse selection of shops in town.
- Employment
- Employment
- Excellent schools, great neighborhoods, safe, and near family.
- Ex-husband and I didn't want our oldest daughter going to Granger (sp) HS in Charlotte.
- Family
- Family
- Family
- Family
- Family

- Family
- Family
- Family
- Family
- Family
- Family
- Family
- Family
- Family and friends.
- Family and schools
- family business
- family friendly
- Family heritage. My husband's family were early settlers in the area.
- Family, job opportunities, education (pre-undergrad), proximity to Charlotte and other NC sites
- Family, prices, nice place to be, proximity to Charlotte
- FAMILY, PROXIMITY TO DOWNTOWN CONCORD, LOW COST OF LIVING
- Family. dates back to 1700s in Cabarrus
- farmland
- first moved here to help parents
- For work. Currently less traffic and lower population than Mecklenburg county.
- Friendly. Good schools, hospitals, churches nice suburbs not city life
- GET OUT OF MECKLENBURG COUNTY AND CHARLOTTE
- Getting out of Charlotte.
- good balance in lifestyle and work
- GOOD LOCATION
- GOOD LOCATION TO SHOPS AND WORK
- good place to live
- GOOD PLACE TO RAISE A FAMILY
- Good quality of living, schools and infrastructure. Not as expensive as some surrounding counties. And convenient location to the piedmont & state as a whole
- Good review on the school we sent our kids to.
- Good school and communities
- Good schools nice place to raise children
- Good schools, Residential community, safety, amenities
- Got a home here
- Grandchildren are here.
- Grandchildren nearby
- Great place to live. Far enough from Charlotte but close enough too. Schools are great.
- Great price for house compared to Charlotte, low taxes, good roads.
- Great school, Amenities and affordable real estate
- Great schools, nice housing. Proximity to shopping and interstates
- Grew up here
- Grew up here

- Grew up here
- Grew up here
- Grew up here
- Grew up here and our business is here.
- Had the opportunity to buy the land at a good price.
- Has great amenities but not “big city”.
- Health reasons and unlike the warm weather
- High percentage of nice people.
- Home
- HOUSE PRICES, AVAILABILITY AND PROXIMITY
- Housing prices, small town feel
- housing was reasonably priced
- Husband’s employment is located in Cab Co.
- Husband’s hometown (Mt. Pleasant)
- I am convenient to everything and I live on a cul-de-sac. So quiet.
- I came to work for the local telephone company in 1997 and fell in love with the county. Growth was just beginning.
- I could afford the area. It's within a half an hour from my job
- I don't. It's simply easier to stay here.
- I grew up here and chose to move back here as a young adult. I've mostly lived here since I was born in 1953.
- I grew up here and it is home!
- I have family living here, so I moved here from NY to be close to them.
- I have lived in this county for over 40 years and have no desire to move anywhere else. It is home.
- I like that Cabarrus County is close to Charlotte but has its own unique personality and culture. It's got a little bit of everything!
- I like the area.
- I like the country feel, but unfortunately it is leaving us very rapidly,
- I live in a nice housing development with great neighbors
- I live in Cabarrus County because it has lower taxes, better schools and friendly people. There are many family oriented activities and lower housing costs than other communities.
- I love Concord. It was a small town feel. It was affordable to live in.
- I love the barrier store road , but the water out here is horrible please consider putting water out here, even Stanly Co has water in there rural areas ...and most everyone would take it if offered.
- I LOVE THE PEACEFUL FAMILY ATMOSPHERE; CONVENIENCE TO SHOPPING
- I love the place/community where I live, close to everything workplace, school, activities, shopping, entertainment etc.
- I loved the small hometown feel.
- I loved the small town community that it was.
- I moved from Thomasville, NC to Concord to be near my daughter and to be able to help with the grandchildren.
- I purchased a nice home here.
- I taught at Central Cabarrus, and my wife and I bought our first home in Harrisburg.

- I wanted to be close to family.
- I wanted to live close to Charlotte while still having the small town charm.
- I was born and raised here and have a business here
- I was born and raised in Cabarrus County.
- I was born here, raised my children here. My 2 daughters and 2 grandchildren attended school here. Loved the schools and this area.
- I was born here. It's in a good location and charlotte is right around the corner
- It has always been serene and quiet town with low crime.
- It is a beautiful county with so many options of activities.
- It is a beautiful place to live, is not metropolitan but is convenient to a large city, it is growing but WAS affordable when we moved here a little over ten years ago.
- It is a nice community and close to Charlotte.
- It is convenient to small towns and big cities
- It is my hometown.
- IT IS QUIET AND PEACEFUL IN MY AREA
- It is where I grew up and have roots.
- It is where I've always lived since moving to NC in 2004 and is still fairly a conservative, suburban area which falls in line with my lifestyle and beliefs
- It my home, it is a good location, access to a big city but at has some nice rural areas
- It seemed safer than most areas good neighborhood and the ease of shopping close by and close to medical care
- IT WAS A HOMETOWN FEEL PLACE
- It was less expensive than Charlotte and it was much smaller.
- It was more affordable at the time than Mecklenburg County.
- It’s my home.
- It’s where I’m comfortable.
- It's affordable and close to places we like to visit.
- It's located between the states of New York and Florida
- It's where I grew up.
- I've lived in Cabarrus County my whole life, and my family is here as well. My job is in Cabarrus County as well which has been a great opportunity.
- Job
- Job
- Job
- Job
- Job
- Job
- Job is here. Size. Not too bug. Not too small. Has what we need/want.
- JOBS AND GOOD SCHOOLS
- Jobs, low taxes and small town feel. Not so small anymore...
- Just outside of Charlotte tax bracket
- Less City like, less chaotic than Mecklenburg
- Less congestion

- Less congestion and could get more land with home.
- Less traffic and crime. More houses for your dollar. Lower taxes, more neighborhoods that have no HOAs. Quiet downtown area. Good hospital. Feeling of being safe walking in my neighborhood and the downtown area.
- LIFELONG RESIDENT-FAMILY
- Like the hometown feel.
- Like the property and too expensive to relocate
- live close to family
- LIVE IN CABARRUS COUNTY ALL MY LIFE
- Location
- Location
- Location
- Location and family.
- Location and available community services. There seemed to be future planning.
- Location in proximity to work
- Location to family and work.
- Location to work and schools.
- Location, cost of living, economic opportunity, proximity to family.
- Location, never lived anywhere else.
- location, quality of school system
- location, schools, jobs, growth
- Location. Between mountains and beach.
- love community and activities
- Love Harrisburg, friends, neighbors, church, etc.
- Love Kannapolis
- Love our home community and schools
- Love the area! Close to Charlotte but smaller town feel. But not too small.
- Love this part of the state/
- loved it here
- Loved the area and had visited many times before we decided to move here.
- low crime, health facility
- low crime, open spaces, close to family
- Low property taxes (this was the mindset 23yrs ago, has been low for years; but since then have more than doubled.. so not good!) , good schools and more country areas
- LOW TAXES
- Low taxes and home security. People are friendly . Family activities and good restaurants and shopping.
- Low Taxes, low crime and good education school system
- LOWER COST OF LIVING VS CHARLOTTE
- Lower crime and taxes. Better schools, rural setting.
- Lower tax rate and less crowded with people.
- Lower taxes
- Lower taxes

- Lower taxes ,police, emergency response, growing community
- Lower taxes than Mecklenburg
- Lower taxes, better environment, lower crime.
- Lower taxes, good school
- lower taxes, less traffic, safer
- LOWER TAXES, REASONABLE W & S RATES, CONVENIENT TO CHARLOTTE
- Many towns still have a small town feel, but there are lots of things to do and I don't have to deal with all of the stress of living in a big city like Charlotte. I am happy my daughter and grand daughter live here also, as most of the schools are less crowded and have fewer issues than schools in the bigger cities.
- medical services, affordable, weather
- MOVED FOR WORK
- Moved here as a teenager in the early 70's and stayed
- Moved here for the schools
- Moved here when I was 7 years old when my father's job transferred him here. Grew up in Kannapolis and married a boy from Concord and moved to Concord
- Moved here with my parents
- Moved out of Charlotte for a little peace and quiet.
- MOVED TO BE CLOSE TO SON
- Moved to be near family
- My church, community
- My family business began here and it was a happy medium between rural and urban
- My family lives here and it's too much of a pain to move away
- My family moved here from Mecklenburg County in '78 and I went to high school here. I chose to move back here because of lower taxes, less traffic than Mecklenburg County. I'm hoping that Cabarrus County taxes don't rise so high or traffic congestion become so bad as to cause me to consider moving.
- My family was from this area.
- My hometown.
- My husband's job.
- My job moved here from Virginia. My children grew up, met their spouses, settled, and had their children here.
- My job transferred me to Cabarrus County office.
- My job was in Cabarrus County. At the time, the property taxes were for the house I bought.
- My mother left her home, located in Cabarrus County, to me in her will. Since moving here, I love it!
- My parents moved here when I was a kid
- My son and granddaughter moved here from Wilmington
- My wife has lived here her entire life and here family is all here.
- My Wife is from here.
- Native
- Near our jobs.
- Near to office/work location and good schools

- Neighborhood, schools, and small town feel.
- nice
- No reason. Its where I found a home
- Not a busy area
- Not sure anymore…the taxes and utilities are outrageous.
- OFFERED THE BEST SCHOOLS-SO MUCH CLOSE BY
- Originally chose it for low taxes & school system
- Originally from Charlotte. Moved to Concord after retiring from the military in 1992 due to low crime rate, schools and quality of living.
- Originally, it was the closeness of the Concord community. Over time it has become the whole of the county, proximity to a major metropolitan area, and a forward looking vision for growth.
- Originally, path to work.
- PEACEFUL AND ENVIRONMENTAL FRIENDLY
- Peaceful, quiet, farming.... love the open farm land. DO NOT want developments
- Price of my home was good.
- Proximity to Charlotte
- PROXIMITY TO CHARLOTTE BUT LOWER COST OF LIVING
- Proximity to Charlotte with affordable housing
- Proximity to Charlotte without Charlotte taxes. Also love downtown concord and convenience to interstate.
- Proximity to Charlotte without paying higher taxes, dealing with higher crime and bigger, more liberal government.
- Proximity to family and geographic location
- proximity to family, work
- Proximity to Uptown Charlotte and Cox Mill Schools.
- Proximity to work in Charlotte, good schools
- Quality of life in a rural setting.
- Quality of life is good, affordable taxes, close proximity to Charlotte
- Quality of life, family activities and opportunity.
- Quality of life.
- Quality of schools and location to job.
- quiet, affordable
- Quieter than Charlotte
- QUIETNESS
- Quite easy to get around. Low crime
- Raised here
- Reasonable apartment
- Reasonable apartment
- RELATIVES ONLY
- research said it was a good place to live
- Returning home for family support. My husband is a Cabarrus Co native
- Rural vistas with the availability of small town services
- safe community

- Safe, and cheap property tax.
- safe, cost of living, quality of life
- Safe, fun, great for families, close to big cities and vacation cities
- School system & proximity to Charlotte
- School system low cost of living at the time
- Schools
- Schools
- Schools
- Schools
- Schools
- Schools
- Schools
- Schools
- Schools
- Schools and "small towns" atmosphere.
- Schools and proximity to work
- Schools and way of life.
- SCHOOLS WORK/LIFE BALANCE
- Schools, close to Charlotte, weather
- schools, family
- Schools, low taxes and low crime rate
- schools, lower taxes
- Schools, small town feel, downtown and walking
- SCHOOLS, TAXES WERE LOWER, FAIR SERVICES
- Seems like a great place to live & found affordable apartment.
- Senior resources
- Slightly better community than surrounding areas
- slow pace of growth
- Small town
- Small town atmosphere
- Small town atmosphere
- SMALL TOWN AWAY FROM CHARLOTTE
- Small town feel & to get out of Mecklenburg county.
- Small town feel but close to Charlotte and beaches
- Small town feel with large city amenities. Friendly people.
- Small town feeling and the people are just friendly.
- TAX RATES, SCHOOLS
- taxes and home prices
- Taxes are cheaper than Mecklenburg county and we are a mostly red county.
- Taxes used to be reasonable
- Taxes, public services, library, cultural events, the people.
- The good schools and affordable communities
- The mix of rural and small town. Quality of life.

- THIS IS A GREAT TOWN
- To be close to family
- To be close to grandchildren
- To be close to my friends.
- To be near family
- Traditional values in a community that is growing.
- Used to be for less crowed roads and open space.
- Value, climate and opportunities
- Very nice people. Closer to everything
- Vicinity to job and small-town atmosphere.
- walkable, local businesses, sidewalks. close to Charlotte
- Wanted to get away from city - Charlotte
- Was born here and moved back to be close to family
- Was born here. I love it here.
- We choose to live here for the country and small town environment.
- We chose Cabarrus because of the Odell school being top and because of the open land surrounding us. The open land is now gone and our schools are horribly overcrowded with no end insight. There are major roads that need to be expanded- the traffic is horrific. We lived in the suburbs in New York. The congestion on the streets here compare to the highways in New York. It's awful!
- We drove around the state looking for a suburban area near a city that would meet our needs. Fell in love with Cabarrus County.
- We lived in Charlotte and wanted to move to a more rural area with good schools. We bought land on Pharr Mill Rd in Harrisburg and built our house in 1973 and there were only two or three other houses on the road. My, how things have changed. We now have 500 houses in front of us and the road has become very busy. Growth, I know, but not all growth is good.
- We moved here years ago to be closer to family from another state.
- We moved to Harrisburg in 2007 when my then young children were beginning to start school. We love the community we live in.
- We wanted out of Charlotte and closer to family.
- We were looking for a quieter, more peaceful, less stressful life after living in Charlotte for many years.
- When I first moved here it had a small town feel . Lower taxes . Great schools. That was in 1990.
- When I was looking for a home in 2018, the perfect one for me happened to be in Cabarrus county and I have been loving it ever since.
- When we moved here 27 years ago it was because we wanted our children in the Cabarrus County Schools system and because we liked the smaller town vibe vs Charlotte where we were living.
- wife
- Wife is from here
- Wife's family ties and land.
- Work
- Work
- Work

- Work
- Work
- Work
- Work, near family
- Work, schools, weather,
- Work. Proximity to Charlotte. Schools.
- Worked in Charlotte.

Q4. Why would you choose to move from Cabarrus County?

- A better job opportunity
- accessibility to school, park and walkway inside community
- access to entertainment/public transportation
- Affordability
- Age or health related issues that force a move.
- At some age, I will likely die, and that's a form of "leaving Cabarrus County."
- Bad water I'm about to purchase some land if we could consider water ,and depending perk test!
- Because of horrible HOA interactions
- Because of some of the events that have happened to me/family since moving here.
- Because of what is happening Cabarrus County is becoming a place that is not affordable home prices and rent are pricing out the middle class.
- Because why we moved here is gone so we are looking elsewhere. The people that make the zoning and approval of building are not listening to the people that live here or entertaining the school system in their decisions. We have spoken up many times. There should be a moratorium on building until a plan is drawn up to really look at it all.
- Becomes too developed
- becoming over crowded/crime
- Better arts scene, better restaurants, better downtown
- Better culture, scenery, tolerance, jobs, housing prices, public transportation, and more reasons.
- Better job opportunity
- Better weather
- BORN AND LIVED IN CABARRUS COUNTY-DONT PLAN TO LEAVE
- Born here
- Cabarrus County is starting to become built up. I would think about leaving if it started to feel too overdeveloped.
- Cabarrus county is still fairly rural which is applying, but it seems no one is keeping the infrastructure in mind
- Can't afford to rent here and can afford to buy a house. I am not making enough money working here to survive.
- CARVANA AND THE INCREDIBLY OBNOXIOUS HORN HONKING, INSUFFICIENT SECONDARY ROADS
- change in morality
- Cheaper cost of living
- Clean and safe environment
- Close to Charlotte but better lifestyle.
- Closer to family
- Closer to mountains b
- Continued increase in services (electric & water) and increase in taxes. Have to make calls on bulky trash & leaf removal in my neighborhood often. Watch trucks ride right by items sometimes (no, they are not full)
- Cooler climate.
- cost
- cost
- Cost of housing
- cost of living, taxes

- County wasting tax money
- crime
- Crime. Lack of development planning causing strain for infrastructure—roads, schools, emergency services, etc. Traffic congestion due to lack of foresight. Too close to Charlotte bringing their problems here. Leadership spending too much on new buildings that tax payer will burdened with.
- Crime. Too much at malls.
- crowded, crime, congestion on roads.
- Death
- Death
- Death and taxes
- Depends taxes
- Difficult to imagine leaving. That would require major changes like high crime and exorbitant taxes.
- DISTANCE FOR WORK
- Do not choose to move
- Don't plan on moving
- Don't think we would unless circumstances forced us to.
- DONT HAVE ANY PLANS NOW
- Don't plan on moving
- Don't plan on moving
- Don't plan on moving
- downsize for retirement
- downtown Kannapolis
- due to over crowding or poor service in local communities
- Due to work relocation
- Economy and overgrowth would be our reason for moving.
- EMPLOYMENT AND FAMILY
- Escalating crime and taxes
- Family
- Family
- Family
- Family
- Family
- Family
- Family and the weather in NC is better than in NY where I have other family.
- FAMILY DYNAMICS
- family in another state
- Family lives here
- Family or crime increase
- Family would move so we would too. But not likely at all.
- Family, loss of economic opportunity
- Find a reasonably priced house to buy
- Finding a job or affordable home
- For employment reasons or if a family member was sick and needed care.
- FOR MORE AFFORDABLE LIVING
- For senior living options or to be closer to places to trail ride my horses.

- For the beach
- for travel
- get away from Concord city taxes
- get closer to grocery store/restaurants
- Getting to busy in our area. When I moved here I was surrounded by farms and woods now surrounded by Amazon, apartments, and new subdivision.
- GETTING TOOW CROWDED, TOO MUCH CRIME, CONTINUED NEW CONSTRUCTION WITHOUT IMPROVING ROADS
- Good high schools
- Grandkids
- great people, easy access
- GROWING TOO FAST-ROADS ARENT KEPT UP WITH THE INFLUX OF HOUSING
- GROWING TRAFFIC
- growth and taxes
- Growth out of control
- Harrisburg encroaching
- Has best of all worlds. Entertainment, Dining for every taste, beautiful countryside and close many attractions.
- HEALTH REASONS
- high price points
- High taxes
- HIGH TAXES, MORE FOR WORK
- High taxes, roads that can not handle volume of traffic
- Higher taxes, lower property value.
- higher taxes, no choice in utility company
- Hometown feel is gone . I understand development. But the apartments ? High costs , again I understand inflation is everywhere. I will say the parks and greenway are a positive .
- Housing cost, traffic, and increased population.
- Housing costs getting too high to live here. Crime is increasing - shootings, theft, etc.
- Husband left Cabarrus after college because of employment opportunities
- I am 68 years old. The medical facilities here are good. I intend for this to be my last stop.
- I am not going to move unless health/age restrictions necessitate a move.
- I am now paying city and county taxes. I'm retired and the taxes are expensive.
- I am retired, family is here, I have no reason to move.
- I can't think of a reason to move, unless it would be to meet more friendly people. Sadly, we have not made friends here because our neighborhood was well established and the neighbors don't seem to want new friends. We like our town and especially like the new items of interest in downtown Kannapolis. I wish Kannapolis had its own senior center though.
- I don't like how Concord is trying to be like Charlotte.
- I don't plan to move
- I don't plan to move
- I don't plan to move
- I don't want to leave Cabarrus County
- I doubt that I would move from Cabarrus my business is here.
- I HAVE ALWAYS WANTED TO LIVE IN THE MOUNTAINS. I LOVE DOWNTOWN CONCORD. WHEN I MOVE, IT WILL BE VERY DIFFICULT

- I Like Rowan County too.
- I MOVED AWAY IN 1961 FOR HUSBAND'S JOB AND MOVED BACK IN 1996
- I was born and raised here and chose to stay in my home community.
- I was born here.
- I will never move
- I would move out of the state to a more Veteran friendly
- I would not
- I would not
- I would not
- I would not
- I would not
- I would not
- I would not
- I would not
- I would not
- I would not
- I would not choose to leave.
- I would not! But traffic is very bad
- I wouldn’t unless I had to for employment.
- I'd leave in a minute to go back home to Virginia but my wife won't move away from our grandkids.
- I'd move if I become rich or God calls me home.
- I'd move only if I had to move away to be close to family due to health reasons when I get old(er).
- If a job required me to do so.
- if climate change impacts
- If community and business development in the Midland gets overlooked.
- If crime increases or the density becomes too much.
- If family moved
- If family moved
- If for some reason it became too expensive or too congested to live here comfortably.
- If grandchildren moved
- If I can’t find affordable housing I will be forced to move somewhere else.
- If I could ever afford to live on water
- If I found an apt with the amenities I want at a price I could afford. I am low income Senior.
- If I get old enough that I need to live with one of my children.
- If I have my way I will live here until I die, and my remains will always be here at Rocky Ridge UMC.
- If I won, a huge sum of cash. Then. would purchase land and have a home built to my specifications.
- If it became a woke wasteland.
- If it became overly developed.
- If it became unsafe, or if Mgmt. continues to spend $$ on things which are voted down, and taxes rise... (I am thinking of the original baseball stadium, which we voted against, and town officials found another way to do it anyway.)
- If it became unsafe, too crowded, or if family moved.
- If it feels unsafe or gets much busier. Can't get anywhere quickly anymore and I can't enjoy going out because the apartments being built have brought waaaay too many people into the area.
- If it gets too overcrowded

- If it got to expensive to live there.
- If it got too expensive to stay here.
- If my family moved.
- If the county and city stopped offering quality of life services in the cities like modern libraries.
- If the crime rate goes up and I do not feel safe anymore.
- If the current forward vision of leadership were to suddenly stall.
- If the schools don't keep up with growing development
- If there was Crime, high taxes, mean people or lack of culture.
- If we could no longer afford to send our kids to a private Christian school and were forced to use Cabarrus County Schools.
- If we moved it would be to another state to be closer to family members.
- If you continue with solar farms and destroying our forests and nature! And cleanup of the sewer plant! We can't handle the dead fish that we see!
- If you fail to adequately address the roads. Used to be the developers had to help by with road improvements as they built large subdivisions. Roads can't handle the growth Cabarrus is experiencing, I.e. Poplar Tent, Cox Mill
- I'M 64-IF I CHOOSE TO MOVE, ITS PROBABLY BECAUE I CANT MAINTAIN MY HOME AND NEED ASSISTED LIVING
- I'm willing to move if the opportunity presents itself through family or career wise but I have no intentions at the moment.
- increase in crime, overpopulation, bad traffic
- increase in crime, traffic, over development
- Increase in taxes. Deterioration of the area or my neighborhood. Rise in crime.
- Increased cost of living
- It has gotten too crowded. Cabarrus County has rubber stamped building approvals without consideration for green space, infrastructure, and quality of life for surrounding areas. Cabarrus County has become a place of apartments and storage facilities.
- It is getting very crowded. There are too many apartment buildings being built with, what appears to be, very little concern for whether or not the infrastructure is there for this rapid growth.
- it would have to be a life changing event
- It would have to be some sort of extenuating circumstances. I love my home and community so I will do everything I can to stay here.
- It's becoming too populated and too much like Charlotte. I left charlotte for that reason and now I will leave Cabarrus for the same reason.
- It's becoming overcrowded and they have ruined some of intersections with those stupid round abouts
- Job change
- Job change
- Job change
- Job opportunities
- Job opportunities
- Job opportunities elsewhere or family emergency back in Oklahoma
- job or family
- Job relocation, continued non-bipartisan politics
- Job requirements.
- Job transfer, involuntary

- JOBS
- kids graduate
- LACK OF CULTURE AND FOOD OPTIONS, CLOSER TO CITY
- LACK OF PROGRESSION AND GENERAL UPKEEP OF CITY/COUNTY
- Lack of retail growth on the eastern side.
- LARGER HOUSE-CLOSER ACTIVITIES-WE NEED A GYM OR YMCA ON OUR SIDE-GROCERY STORES
- Leadership here is very poor
- Less traffic, less neighbors, less construction!!!!!
- Life changes
- Little support for Midland but pay same taxes as Concord, etc. Not fair.
- Lots of great small town appeal
- lower tax, less congestion
- MAYBE HEALTH REASONS
- MORE LAND
- More scenic locations…once kids are out of high school and my parents aren't with us anymore, I have no real reason to stay
- Move to be closer to family and or taxes going higher than surrounding area
- Move to men's of NC
- move to mountains, second home
- MY HUSBAND BOUGHT THE HOUSE NEXT TO MY SISTER
- Myriad reasons.
- need more open spaces
- NEED MORE RESOURCES IN HARRIS-DIVERSITY IN RESTAURANTS
- Never moving
- Never moving
- Never moving
- Never moving
- Never moving
- NICE SMALL TOWN FEEL
- No beaches
- No planning to move next 10 years
- No plans to leave, retired happily after 42 years here.
- No plans to move
- No plans to move
- No plans to move
- No plans yet, wanna live for life, if county spend funds are spent "where they are generated" ! On school & roads !!!
- Not enough bike lanes and greenways connecting all of Harrisburg to the rest of it and to the larger Cabarrus County area. Traffic is not great, but we live 2 miles from Charlotte, so that's not a surprise.
- Not moving
- Not moving
- Not moving
- Not moving
- Not planning on it, but if it gets overcrowded, I will consider moving to a more rural area.
- Not planning to move

- Not sure about that at this time
- NOT SURE AT THIS TIME
- Not unless infrastructure gets bad.
- Only for husband's job
- Only if all my family move out of state.
- Only if health required me to move.
- Only if it becomes overcrowded!
- Only if necessary
- Only if the family moved from here to go elsewhere.
- Only if the Lord calls me home.
- Other job opportunities, family obligations, or desire to live in a bigger city
- Over crowdedness and traffic
- over developed
- Over growth, investors buying all property to rent.
- over population, traffic
- Overcrowding
- Overcrowding
- Overcrowding and deterioration of Quality of Life.
- OVERCROWDING AND ROADS
- Overcrowding in close proximity to Charlotte
- Overcrowding or Violence
- OVERCROWDING, EXCESSIVE DEVELOPMENT
- Overcrowding, taxes required to upgrade infrastructure. Bond debt passing the debt to the next generation.
- Overgrowth! Townhouses being built everywhere. Impacting drainage and sewer.
- OVERGROWTH, CRIME, ADDITIONAL BARS
- Overgrowth, crowding,
- Overpopulation, if crime increased, or quality of life diminishes.
- plan to travel when retired
- Political division
- Price
- Probably relocation for a job or a house with more land.
- Progressive in views for residence.
- Property taxes keep going up and if crime became an issue
- Real estate has gotten too expensive.
- Real estate options and property taxes
- Real estate prices. County taxes.
- Reduced housing costs; slow pace of life; closer to Uwharrie Mountains
- Retirement
- Retirement
- Retirement
- Retirement
- Retirement
- Retirement
- Retirement
- Retirement

- Retirement
- Retirement
- Retirement
- Retirement
- RETIRING-MAY MOVE TO LIVE ON WATER SOMEWHERE
- Return to South Carolina
- Right wing extremist are gaining power in Cabarrus county. This is making the school system less effective and safe as well as creating a hostile environment for my family.
- Roads are becoming congested particularly Poplar tent road from I-85 exit 52 to Davidson road.
- Roads are narrow and no public transport
- Rural
- SAFETY AND COST OF LIVING
- school
- School rezoning
- schools
- Schools caused us to move back here from Mecklenburg.
- Seems to be a Lack of infrastructure improvements dealing with apartments being built downtown. I currently live within a block from downtown.
- Several factors would contribute to us leaving. First, the over population of the county. The county, the cities of Concord, Harrisburg, Midland and Locust are letting too many developers come in and build houses, apartments, etc. without regard for infrastructure needed, such as roadways, water and sewage. There were 70K people in Concord 16 years ago, now there is over 100K. The people moving here now do not know how to drive, I see accidents everyday just taking my son to school. That leads to the second factor to leave, crime. Crime has gone up dramatically in the last 5 years. Burglaries of cars every night in driveways of homes, theft in stores and homicides are way up in the last five years and it seems the police cannot hire enough officers. With all the development going on and increased tax revenue from all the homes and buildings built in the last 5 years, where is all the extra money going in the county and city of Concord? This is beginning to look like the mess we left in Pennsylvania where the county commissioners and city councils make money by being greased by the developers to build and the ordinary citizen is left with raising property taxes and nothing to show for it. The Mills mall used to be a great place with really nice stores and we were never concerned about going there any time of day. Today, we only go there in the morning and are out by noon. With consignment stores and cops everywhere waiting for a shooting, we don't need that kind of hassle and be innocent bystanders hit by a stray bullet. When we moved here in 2006, when I would come home from work in north Charlotte, I would see a county sheriff on highway 49 at the border of Cabarrus county waiting to nab a speeder and everyone obeyed the law for the most part. The same appeared on highway 29 with the city of Concord waiting to nab speeders. Today, we rarely see the cops at the border and people drive recklessly because of no police presence. I work in Mecklenburg county and I never see police pulling cars over, that is why they have terrible accidents daily. The police force needs to be increased dramatically to make a presence in the county, this will show the criminal element Cabarrus county is not for them.
- Should Cabarrus County (and more specifically Midland where I live) become too busy, crowded, overpopulated and more liberal in it's local laws and policies, I would move.
- Sick of Republican politics here
- Support grown children.
- Tax rate increases on home

- Tax rates, local schools on the decline and county politicians not looking out for my family's interest.
- Tax too high. Too crowded. Crime rate too high
- Taxes
- Taxes
- Taxes
- Taxes and/or stupid leadership
- Taxes are going up at a tremendous rate. If not a tax increase a reevaluation does the same thing.
- Taxes are ridiculous
- Taxes get too high, traffic congestion becomes too bad, "Woke" policies become too unbearable.
- taxes, roads
- Taxes. Uncontrollable growth. And the low income housing needs to be controlled. Lots of crime between Charlotte and Salisbury landing here.
- The cost of living is no longer less so I may as well live in a location closer to more activities.
- The local government does what it wants without citizen input. I personally think the downtown area has ruined the character of the town. We had a nice ball field but without much input, they decided to spend our tax dollars to be more like Charlotte and move it uptown with bars and nothing else. The old layout when all the outlets like Waccamaw and other outlets brought shoppers here.
- The only way I will leave Cabarrus County is if my family and I can move closer to the NC coast.
- The taxes getting to high to commercialized
- There would not be any reason to move because this is our home.
- Tired of the overdevelopment. Tired of the childish people on the Cabarrus County School Board. Hopefully this is going to change.
- To be closer to coast or family.
- To be closer to family
- To be closer to family
- To be closer to family
- To be closer to family
- To be closer to family
- To be closer to family
- To be closer to family
- To be closer to family
- To be closer to our adult daughters.
- To be less crowded
- To be near our daughter and grandchildren.
- To downsize
- to have more quiet
- To live on or near water.
- To live peacefully in a more "country" setting
- To move closer to family members.
- To raise my children in a rural environment not in the big city.
- To try something new.
- TOO BUSY, TOO EXPENSIVE, NO LAND FOR WILDLIFE
- Too crowded
- Too crowded

- Too crowded, high taxation
- too far away from jobs
- too many people
- too many people
- TOO MANY PEOPLE-HOUSING DEVELOPMENT
- Too much and too fast change.
- TOO MUCH DEVELOPMENT for current services
- Too much growth
- Too much growth
- Too much growth
- Too much growth
- Too much growth
- Too much growth. Crowded roads.
- Too much traffic too much crime
- Too politicized. Concord buys how many millions of gallons of water a day, traffic congestion sucks, and new home/apartment building is out of sight. Now we just took 60 billions of dollars for parks when we definitely have a homeless issue.
- Traffic
- Traffic and taxes.
- Traffic especially on Union Street, south Union is out of control and part of freeway loop. No one in authority seems concerned!
- Traffic, overcrowding (too many new housing developments)
- UPON DEATH
- urban sprawl
- Warmer weather
- Warmer weather and the ocean
- We are not moving
- We have a lot of land which takes a lot of work to keep up. We're getting older. Also, better restaurants. Another priority is to get better broadband internet. Windstream is terrible.
- Well, if I were to win the lottery, I'd buy a house on the edge of a cliff, overlooking my private beach, at Big Sur. But that ain't gonna happen, so...
- When we get older and need help from our children, we would have to move to closer to them.
- Work
- Work
- Work
- Work and better opportunities
- WORK RELOACTION
- Work, family
- Worsening traffic, crime
- Would not
- Would not
- Would not like Kannapolis too lose it's small town charm
- Would only move if I was able to live at the coast. Not sure that would happen.

Q5. In your opinion, what's the MOST IMPORTANT issue facing Cabarrus County today?

- A lot of fast growth, and difficulty in keeping up with the ideal infrastructure needs for the county. Hopefully our property taxes will not be unduly increased with the high home valuations, as we would like to be able to afford to stay in our home, not be forced to sell it.
- access to space as pedestrians
- Accommodating the diverse growth
- Adequately expanding and supporting the community.
- Affordable housing
- Affordable housing
- Affordable housing
- Affordable housing
- Affordable housing
- Affordable housing
- Affordable housing
- AFFORDABLE HOUSING AND A LOT OF HOUSES BUT NOT ENOUGH STORES
- Affordable housing for residents. $300k, $400k, and even $600k plus housing being built is driving the middle and working class out of the county.
- Affordable housing for retirement.
- Affordable housing to buy and rent
- Affordable housing. The market is increasing faster than wages. I would not be able to afford my home now had I waited to buy.
- Attracting more residents through commitment to rigorous development and infrastructure
- Balancing growth as an extension of Charlotte or its own unique place. There needs to be more higher paying jobs so Cabarrus can be a live/work place.
- BALANCING RESIDENTIAL GROWTH WITH NEED FOR HEALTHCARE, SHOPPING AND DINING, ENTERTAINMENT
- Beautification of Concord Parkway through Concord and More walking trails.
- Beautification of Highway 29. Parks. Sidewalks
- Being over grown with new homes. Also, with the rumor that downtown road will be closed, and that ugly apartments being built in downtown. I understand change, but not one that will make Cabarrus County ugly.
- Building parks and updating current parks
- Businesses and entertainment comparative to Charlotte
- Cannot speak for the whole county. Harris Road Middle school rezoning, dark and narrow roads off Cox Mill schools, lack of public parks near Cox Mill area, lack of sidewalks, bike lanes, and High taxes of Concord compared to Charlotte/Mecklenburg.
- Cleanliness or needing more recreational activities in the area.
- Concord has disconnected communities! Needs to bridge the gaps between the have and the have not
- Connecting communities with paths, sidewalks, and greenways. Connectivity of this kind may help cut down on traffic.
- CONTINUED OVER DEVELOPMENT
- control growth
- Control growth. Bigger is not necessarily better.
- Controlled growth.

- Cost of housing.
- Cost of living
- County leadership. Old school needs to move out. Especially county manager.
- create better traffic system
- Crime
- Crime
- Crime
- Crime
- Crime
- Crime
- Crime
- Crime
- Crime
- Crime
- Crime & growth
- Crime and traffic
- Crime in the Eastern half and zip code 28025.
- Crime overflow from Charlotte
- Crime, high prices, illegal immigration
- crime, over crowding
- CRIME, SUBSTANCE ABUSE
- Crowding, traffic
- Dealing with growth. Developers building housing developments that strain community resources including schools and eliminating rural areas
- Debt and tax rate management, home valuations increases.
- Defending our school system from “Woke” policies
- Development and infrastructure
- DEVELOPMENT-HOUSING
- Diversity in positions of influence and power.
- Don’t want more apartments
- Don't surpass your infrastructure
- Drug and alcohol abuse mostly flowing over from Rowan and Mecklenburg County
- DRUGS
- Economic development and investing in city centers to make cities like Concord more of a quality of life destination — not just the mall and NASCAR, which the CVB seems to have dwelled on over the last decade.
- Economy
- Ensuring that all citizens share in our growth and have the opportunity to prosper.
- Expansion, & congestion
- Explosive population and the infrastructure not being able to handle it. We know the sewer plant is at maximum capacity!
- extend walkability and transit
- fast growth
- Finding and keeping highly qualified teachers.
- For my self TAXES I am eighty four years old and property tax hits hard.
- Frequent school rezoning

- Gentrification
- Getting crowded & crime
- Growing faster and traffic is crazy.
- growing faster than infrastructure
- growing too fast
- growing too fast
- growing too fast
- growing too fast
- Growth
- Growth
- Growth
- Growth
- Growth
- Growth
- Growth
- Growth
- Growth
- Growth
- Growth
- GROWTH AND CLEANLINESS OF ROADS AND COMMON AREAS
- Growth and helping infrastructure meet the growing needs of residents
- GROWTH AND ROADS
- Growth and traffic and the general infrastructure.
- Growth and traffic. Letting too many housing developments come into Cabarrus County. Ruining the peacefulness of the area. Getting too crowded.
- Growth has been too fast and traffic, roads and schools have not adequately kept up. Our school board will eventually keep business investment away.
- GROWTH IN THE COUNTY
- Growth is going a little too fast. Cannot keep up.
- growth is too fast for infrastructure
- Growth of housing faster than infrastructure and schools
- Growth which the current residents Do Not Want, but Government Officials continue to APPROVE no matter what the people want.
- growth, Evil and Greed
- GROWTH, HIGHWAYS, JOBS
- growth, overpopulation
- Growth. There needs to be a way to curb the growth as we're always getting the cart before the horse. We build a school, then allow hundreds of houses to be built around it filling the school before it's finished.
- growth-keeping up with school sizes / locations, roads & infrastructure
- Handling the growth
- Handling the growth
- Handling the growth
- Handling westside growth
- Hate from right wing extremists taking hold in our community.
- Having the resources to support the residential growth.

- high cost of housing
- HIGH COST OF RENT
- high density development/ crime
- High property taxes
- High property taxes
- High taxes
- Hike in City of Concord
- HOA
- Homelessness
- Homelessness
- Houses are over priced, rent is unaffordable, too many private companies buying up houses and turning into rentals.
- Housing
- Housing
- Housing affordability. Minimum wage is $7.25. You can make double or more and still need multiple roommates for a one/two bedroom apartment/house and still struggle to afford it.
- Housing for poor people and all the illegals invading our country
- Housing is too expensive.
- Housing, specifically affordable housing availability
- How growth is impacting schools/infrastructure.
- How to handle the fast growth in the county.
- I am concerned that it has too much growth and it is loosing its rural, safe appeal
- I think there are some major traffic congestion do the population surge in major areas.
- I volunteer at Corner Field Market and we see so many families that are in need of food for their home.
- Identity of Canaria county, I don't see it's own identity
- Illegals. There is an actual compound in my subdivision. Noise, crime, and they have run over some of the neighbors cats. Very inconsiderate of this once, quiet neighborhood.
- IMPROVE THE SCHOOL SYSTEM
- Inadequate infrastructure
- Inclusion for all minorities.
- Increased public transportation
- Infrastructure not keeping up with the population.
- Inflation, gas prices.
- Inflation, property taxes, population, affordable housing. Fire and police protection.
- Influx of population with infrastructure not able to handle the amount of people. Housing has tripled with 85 exits and 29/bruton smith being upgraded. Bridges are declining, drainage issues on the rise and crime getting worse.
- Infrastructure
- Infrastructure
- Infrastructure
- Infrastructure
- Infrastructure
- Infrastructure
- Infrastructure
- Infrastructure

- Infrastructure (roads especially) and schools not keeping up with housing growth.
- Infrastructure keeping pace with growth.
- Infrastructure keeping up with growth.
- Infrastructure not in place for growth especially roads
- Infrastructure to support continued growth.
- INFRASTRUCTURE TO SUPPORT GROWTH
- Infrastructure. Where we live there are no sidewalks. The roads are too narrow for two large vehicles, and are therefore unsafe to walk or bike on. Land is being bought up by developers, but we need land for new water treatment etc. Before all the land is gone, we need things like a wildlife and/or outdoor education area. Parking. Better communication with the public about opportunities.
- INFRASTRUCTURE-ROADS TOO MUCH GROWTH-SLOW DOWN
- Infrastructure
- Insufficient roads to take care of the increased traffic.
- INSUFFICIENT SECONDARY ROADS-WEDDINGTON, ROBERTS, POPLAR TENT, HWY 73
- It's becoming too liberal.
- jobs
- Jobs in Concord & protecting the environment
- JOBS, HOUSING
- junk cars, modernizing rural places.
- Keep our schools staffed with quality teachers/resources. more parks and green spaces
- Keeping community safe.
- Keeping it a desirable location to live as the primary suburb of Charlotte
- KEEPING MY TOWN SAFE-HELP STOP PHONE CALL FROM SENTEN CARE
- Keeping roads, and schools ahead of all the construction. Providing enough parking, through decks, at shopping areas. All apartments SHOULD BE REQUIRED to provide enough parking for 2 cars per apartment. Downtown Concord is creating a situation where there will be NO place to park for us to come do business there. Math wasn't used regarding these needs...
- Keeping taxes low
- Keeping the small town fee..
- Lack of county officials to make good decisions. Bring in taxes. Better roads. Give businesses tax breaks to move here. Be progressive in your thinking. Promote businesses to move here repair and build new roads Good traffic flow.
- Lack of library, pickle ball courts, post office, parks, & sidewalks
- Lack of meaningful oversight on development projects.
- Lack of original dining options that aren't chains or fast food.
- Lack of parks, public libraries and roads
- lack of progressive Democrats
- LACK OF WATER AND SEWER
- Leadership
- Learn to manage their tax dollars
- Like every where, the economy is squeezing the life out of small business.
- Loosing the hometown feeling. Fast food or car parts on every corner.
- Loss of open (wooded and ag land) spaces
- LOW TO MODERATE INCOME HOUSING ESP SENIORS
- maintain the small town atmosphere

- MAINTAINING AFFORDABILITY FOR ALL
- Manage growth
- Manage growth
- Manage growth
- Management of community growth in regards to ensuring that government costs are managed
- Managing growth and infrastructure
- Managing growth and keeping our identity. Better restaurants would help too.
- managing the influx of new people and apartments taking over everything. Craming too many people in a small area. Keeping out crime.
- MORE SHOPS, RESTAURANTS, FUN THINGS TO DO FOR KIDS
- Narrow over travelled roads and condos
- Need schools need to be built.
- Need time to think of something.
- New growth---traffic
- Not enough roads to support the traffic level.
- Not helping Farmers, help them farm, keep farms and land for them to farm
- Not keeping up with infrastructure compared to growth.
- Not sure about the whole county but, Concord is a small friendly town, trying to grow big, while staying a small friendly town. Don't grow big. You'll lose your personality.
- Our school board. The entrenched “old guard” is very concerning.
- Over built- too many apartments/condos going up and not enough schools to support the growth
- Over burden roads and crowded schools
- over crowding
- over crowding
- over crowding in schools, lack of arts
- Over development
- Over development
- over development without infrastructure
- Over growing and losing it's small town feel.
- Over growth of vinyl clad housing, in 10 years vinyl looks like crap, especially on north facing side. Builders “slapped up” housing as quickly as possible. Infrastructure does not support this rapid growth, i.e.. roads, sewer, food stores, schools.
- Over growth, schools can't keep up with growth. School funding is inadequate.
- Over growth. Roads to small for the traffic.
- Over growth. Too much building. Stores can’t keep up with demand. No one wants to work.
- Over population
- Over population. Too many developments
- Over worked and underpaid teachers
- Overbuilding, quality individuals within Cabarrus County government positions.
- Overcrowded roads
- Overcrowded schools. Hwy. 73 and Poplar Tent roads have to be addressed sooner than later due to all the traffic congestion!
- Overcrowding
- Overcrowding
- Overcrowding
- Overdevelopment

- Overdevelopment
- Overdevelopment
- Overdevelopment and lack of resources.
- Overgrowth
- Overgrowth and insufficient room at schools.
- Overpopulation and infrastructure
- Overpopulation and overbuilding.
- overpopulation, narrow roads
- Overpopulation/development
- Packing in new houses.
- Peak hour Traffic and getting delayed. Roads are becoming congested particularly Poplar tent road from I-85 exit 52 to Davidson road
- People and schools
- People becoming addicted to drugs
- Planning development while protecting the environment.
- Planning for growth in a sustainable way.
- Planning for the critical infrastructure and zoning needed to sustain the larger population.
- Political diversity. So many Republicans run uncontested. It says a lot about the demographics here.
- Politics running rampant on the board of education, distracting from real issues.
- Population boost/crime
- Population growth
- Population growth
- Population growth
- Population growth
- Population growth and the issues, such as overcrowding and traffic that accompany it.
- POPULATION INCREASE VS EXISTING INFRASTRUCTURE
- population, construction
- Population, roads and taxes.
- PROPERLY educating children
- PROPERTY TAX RATES
- Property taxes keep going up. The current board of commissioners keep raising rates per value. And then blame my increase in property taxes on the home re-valuations instead.
- Providing adequate housing and infrastructure to meet need for the current growth in business and population. Also, providing a more inclusive community for all no matter race, nationality, gender orientation, or sexual preference. The current climate allows the prejudice few to be a face for the majority who choose to include and accept all.
- Providing better Internet services for residents county wide, not just in the cities.
- PUBLIC TRANSPORTATION, GROWTH, HOUSING, AND RELATED INFRASTRUCTURE PLANS
- Public transportation.
- PUBLIC UTILITIES (SEWAGE/H2O) SHORTLY FOLLOWED BY LIBERALIZATION OF PUBLIC SERVICES
- PUTTING A BUILDING ON ANY PATCH OF GRASS
- Quality of schools.
- Race relations, right vs left politically
- Rapid growth
- Rapid growth

- RAPID GROWTH-BEAUTIFUL LANDS BEING CONVERTED TO APARTMENTS, STORE AFTER STORE, RESTAURANTS. WE'RE LOSING BEAUTIFUL LAND TO DEVELOPMENT AND OVER DEVELOPMENT
- Rapid population growth and maintaining and expanding necessary services such as schools and water treatment
- Rapid population growth without development of adequate roads and highways.
- Rent. My rent went up $270 this year, from $915 to $1185. I'm a senior citizen on social security, and that is really making it hard for me to afford other necessities.
- Residential and Commercial growth
- Rezone of schools that are too far from the community and need to expand local roads like Cox Mill road and Christenberry pkwy.
- REZONING areas that are meant to be rural into an urban setting, we do not have any of the infrastructure for any increase in population and yet subdivisions are being built at a rapid rate. There is no capacity in our schools, streets are often congested, the feeling of being unsafe is increasing.
- RGOWTH, IDIOTS IN LEADERSHIP POSITIONS
- Rising cost of utilities and education
- RISING TAXES, MISMANAGEMENT OF FUNDS-CABARRUS HEALTH ALLIANCE AND THEIR INVOLVEMENT IN SCHOOLS
- Road congestion
- Roads
- Roads
- Roads
- Roads
- Roads and schools
- Roads and schools
- Roads and schools
- Roads and traffic
- roads cannot handle growth
- Roads overcrowded.
- Roads, traffic, too much unplanned growth, school rezoning without transparency, too many apartments and retail/commercial businesses close to residential communities and school.
- ROADS, WATER AND TOO MUCH GROWTH
- ROADS-IMPROVEMENTS
- Safety
- Safety
- Safety
- School Board members pudding the banking of books that our children should be allowed to read.
- School higher education and safety for students and crime and homeless 5
- School issues such as CRT, and certain books that don't belong in the library due to illicit sex talk. That seems to be getting under control, and may no longer be issues of concern. Outside of that, perhaps this area is growing a bit too fast?
- School rezoning
- School room shortage
- School safety
- school teachers need better pay
- Schools

- Schools
- Schools
- Schools
- Schools
- Schools
- schools, board and admin.
- Schools/education.
- Schools: teacher pay; balance of school districts; residential growth
- Schools… school board members that redistrict their neighborhood so their kids can go to their choice… not balancing enrollment so new schools are not needed…CHS losing 300 students to redistricting and other schools over crowded.
- SECURITY
- SENIOR CITIZENS
- Sewer
- SOME ROADS VS RAILROAD TRACK CONGESTION, SERIOUS LITTLE PROBLEMS
- Sudden Growth and not enough infrastructure, will be considerable factor in decision to stay or not
- Tax rate increases on homes
- Tax, roads, school sewer service
- Taxes
- Taxes
- Taxes
- taxes too high
- taxes too high
- The city of Concord
- The cost burden on existing residents for improvements to infrastructure required due to developers being allowed to build track-home neighborhoods on every street corner.
- The crowding of the land and the school system.
- The fact that Cabarrus County does NOT have a river to give the county its own water source and the county keeps building and doesn't seem to be concerned about this. This past summer was extremely dry and with climate change, that may continue. Water is necessary for living!
- The increasingly vocal nay-sayers who are against progress, change , and improvement.
- The most important issue is WSACC's lack of expanding sewer capacity when they reached 50 percent capacity. I have liked the last several years of the are municipalities and commissioners working together for the most part. I think leadership working together is the most important issue now that sac has started to build the expansion.
- The most important issue we face is growth. We need local industries that can provide our residents with good paying jobs. We need to keep improving our schools that will prepare our children to enter a high tech workforce.
- the out of control growth, getting and keeping good teachers rising property taxes foe seniors
- The potential for overdevelopment. So many pieces of beautiful farmland are being turned into housing developments. Meanwhile there are older homes that could be renovated and made into historic districts. We also need to consider affordable housing. And not simply more generic “house farms.” I have also heard that Cabarrus County does not have the infrastructure to support many more housing units in terms of drinking water, the landfill, etc.
- The rural communities.

- They are putting more communities in with out roads like orphanage to support the traffic
- They want to modernize this town when that is not the reason people want to live here. We are becoming blocks of condos and construction with no restaurants or shopping unless you go to Concord. You are catering to a specific generation that wants bars and social gatherings. Soon the crime will follow, and you will not only be a bedroom to Charlotte, but You will also experience the problems that come with it. One of the biggest problems we now face is the property values have increased dramatically but, if you are of the older generation, you don't want to sell but, are now faced with outrageous tax increases we can't afford.
- Things changing too fast.
- Those in charge NOT LISENING/ HEARING voice of community
- To continue increasing economic development
- To many big developments. Not enough apartments with TRUE affordability. A 1 bed and bath shouldn't be a thousand dollars unless all utilities are included! To many apartment complexes are raising rent to often or to much. Because they call it fair market housing. That is not true at all. People on fixed incomes are being priced out of their homes.
- To many housing starts…worried about the infrastructure of the county….
- To many people, with insufficient Infrastructure
- Too High taxes, wasteful spending crime going up from Charlotte gangsters.
- too many apartments
- too many apartments
- Too many apartments and housing developments being built!!!
- Too many apartments being built - makes for too many people and it's not pleasant going out anymore.
- TOO MANY APARTMENTS, SCHOOL CROWDING
- TOO MANY CONDOS AND APARTMENTS
- Too many housing/apartments going up without the roads to handle it. The congestion in places is absolutely awful
- Too many people - stop building developments and apartments
- Too many people and the infrastructure can't keep up
- Too many people moving in, road traffic ridiculous
- Too many people!!
- Too much building too fast putting a strain on the infrastructure.. I'm not sure there is forward thinking on the infrastructure. Also making sure there is enough industry and single family housing to support education. Renters do not pay into school taxes but they do have children in our schools. We need to ensure we have enough resources for quality education.
- too much growth
- too much growth
- too much growth
- Too much growth and overcrowding.
- Too much growth too fast. Services & roads not keeping up.
- Too much growth too quickly and raising residents taxes to support it.
- Too much growth without the infrastructure to meet the extra traffic and hospital/medical needs.
- Too much growth, becoming a suburb for Charlotte.
- Too much growth. Too many apartment complexes & subdivisions being built but yet still a need to increase taxes for parks.

- Too much growth. Too many apartments springing up everyone. I don't think the roads or the school system is able to keep up with the rapid growth.
- TOO much growth. TOO many people
- Too much new development,
- Too much uncontrolled growth causing overcrowding in schools and the roads are still country roads that are overcrowded.
- Traffic
- Traffic
- Traffic
- Traffic
- Traffic
- Traffic
- Traffic
- Traffic
- Traffic and climate change.
- Traffic and infrastructure to support growth
- Traffic and infrastructure!
- Traffic congestions
- Traffic flow and plans to stay AHEAD of growth.
- Traffic in the Poplar Tent area.
- Traffic issues 2 lane roads on Hwy 73 for example
- Traffic! Roads need to be updated BEFORE the developers start building houses. (Odell School Rd.)
- traffic, affordable house
- traffic, congestion, over development
- Traffic. Too much home building. Schools can't handle so many kids.
- traffic/roads
- TRANSPORTATION
- Transportation connectivity
- transportation infrastructure
- Trying to grow too fast and be like Charlotte.
- TRYING TO MAKE HARRISBURG LIKE SOMEWHERE ELSE
- Unchecked building
- UNCHECKED GROWTH
- Unchecked growth and ensuing loss of green space
- uncontrolled crime
- Uncontrolled development without advance planning for the cost of schools, utilities and roads without raising taxes to such an unaffordable rate.
- Uncontrolled growth, spillover crime from Mecklenburg County.
- Unmanaged growth
- Unmanaged growth
- Urban explosion. Too much land is being taken up in houses not enough open spaces. No infrastructure before subdivisions be built.
- vacant houses, roads not fixed. ditches
- Water and sewer. Understand that currently there is not enough capacity to get multi home approval to build. Too many apartments being built!

- water processing capacity
- Water Quality and rural preservation.
- Water supply.
- Would like more urban
- Youth crime.
- Zoning, density, with new homes balanced with need for resources and amenities (especially in south part of county, real need for good grocery stores, YMCA, good restaurants).

Q7c. Is there a top priority not listed in Question 7 that Cabarrus County Government should consider when developing the next strategic plan?

- A plan to address the growth in our country, and stick to it to succeed. Especially one that slows down the building of apartment buildings. We are straining our resources to the point that they can't keep up.
- Access to high speed broadband internet followed by bike paths at parks
- Adequate school funding
- Affordable housing for less fortunate residents
- AFFORDABLE HOUSING-NO MORE PERMITS FOR HOUSING OVER 300k
- Balance between residential and business development to not out pace transportation and schools
- better schools
- Better transportation for the elderly.
- BIGGER SENIOR CENTER IN MT PLEASANT
- Bonds to help create business parks for new industry, supported by financial institutions and paid for by the businesses served through the program, thus avoiding raising taxes on the middle class and housing.
- broadband
- broadband
- Build more parks and update the current parks
- Building disc golf courses in new and existing parks.
- Cabarrus county should manage roads and the lighting for there roads
- CHILDCARE-THIS IS VERY HARD TO FIND FOR WORKING PARENTS
- Chose mental health services because the States have to start taking care of people with mental health problems and keep them in facilities that keep them safe. I've seen too many people with mental health issues on the streets, resorting to crime to get food and basic goods. The county needs to pressure the State to fund these facilities.
- Civil education and vocational/technical education
- Closely watch the infrastructure in the county
- CONSIDER AS YOU ADD MORE HOUSING HOW IT WILL EFFECT TRAFFIC PATTERNS. LAKE NORMAN AND MOORESVILLE HAVE FORGOTTEN THAT OVER THE YEARS (WHERE I WORK). THEY BUILT FIRST AND THEN ASKED QUESTIONS TO DMV LATER, IT APPEARS
- Consider more upscale dining options as we have far too many fast food places- especially here in Harrisburg. Protect older buildings and not demolish them in order to put in new modern buildings that do not fit in with the neighboring houses etc. Charlotte has destroyed their history, let us not do the same.
- Continued economic development.
- Controlled development to manage over crowding.
- Controlling growth, unless PAIRED with updated infrastructure included.
- County should provide for public safety. Schools should be effectively managed.
- COUNTY WIDE WASTE-SEWER SYSTEM
- Crime
- CRIME AND SAFETY
- Crime and the retention and adding more to our law enforcement.
- DEI training for all employees in county/government positions

- Development planning.
- Do something about all the people begging at stop signs and intersections.
- dog park near downtown
- Education
- Education
- Education. Schools, primary and secondary, should be top priority.
- EDUCATION: K-12 PLUS COMMUNITY COLLEGE-JOB TRAINING PARTNERSHIPS WITH EMPLOYERS
- Environmental and water quality.
- excessive tax burden on property
- EXPANSION OF ROADS TO ALLEVIATE TRAFFIC ISSUES
- Fixing the traffic on Poplar Tent road. Too many giant trucks day and night from exit 52 to concord parkway
- Focus more on schools and students. Overcrowding, underpaid.
- Free 2 meals day. Good nutrition Teach nutrition (food pharmacy). Training So people can go to work, internet for communication. Transportation. All these services should be limited. Teach a person how then let that person grow. Hand up not hand out. Everyone deserves respect and dignity. Many of us need some help at times.
- Green space. STOP OVERBUILDING!
- Greenways
- Greenways! Let's connect this county to this county, Mecklenburg, and beyond.
- greenways, parks, libraries
- growth and infrastructure
- Help farmers farm, keep open lands open so they can farm
- help the homeless
- Help the senior citizens have affordable electricity and water.
- High property taxes for seniors who are not Medicaid income eligible
- High speed internet access
- Higher education
- Homeless shelters
- Honesty and transparency within the school board. While I do not currently have children, some of my friends and coworkers have children currently attending Cabarrus county schools and I have been appalled by some of the things I hear from them such as book bans, discrimination against their LGBT+ children, increasing classroom size, poor retention of good teachers, and so much more. The worst part is the lack of accountability for those in charge who say one thing when confronted in person and then another on social media. I didn't realize at first why one of my neighbors decided to homeschool her kids but when I learned of Cabarrus county's degrading school structure, I would have made the same decision. This should be the number 1 priority - repair Cabarrus county's broken public school structure. Cabarrus county does not have a future if it cannot prioritize it's incoming generation. There's some clarity I'd like to provide regarding my top 3 items above. Firstly, I'm concerned about gentrification. Before coming to Cabarrus, I spent many years in Atlanta and witnessed (and experienced) this first hand. Cabarrus needs to prioritize ALL of it's residence regardless of financial status and find ways to improve the lives of the bottom 10% versus pushing them out. This is why affordable housing is number 1 and public transport is number 3 (despite my lack of need for 3). Additionally, families need affordable childcare so they can re-enter the workforce. Again, even though I don't have my own children, I hear how expensive child care is from my community. As a person with no family in the state, it makes me very hesitant to start a family here despite everything else Cabarrus has to offer.

- Housing that is no more than 30% of total household income
- How does the county not manage water service? When you have to buy water from another locale, that should tell you that there is a problem. The county needs to examine how new mass housing developments actually negatively impact existing infrastructure. The county should also set a minimum standard for what is expected from developers when they build a development. For example, Ryan Homes builds lower cost homes but there is zero community area for the neighborhood to gather and meet. The HOA is non-existent which allows for the homes and yards to fall into unsightly places very quickly.
- I live in a tiny neighborhood outside the city limits of Concord, between Concord and Midland. There have been teenagers below driving age in this neighborhood, who got into trouble because they had nothing to do. Yes, there is a park not far from here. A park is for families with small kids, not teenagers. Maybe some kind of activity center...
- I think efforts should be made to give more financial support for public education. Teacher pay needs to be increased so we can attract teachers who are being lured to Charlotte-Mecklenburg because that district pays a larger supplement. Teachers aren't "in it for the money," but they have to go where they can be most valued for their credentials. Also, I'm a big fan of public libraries. Historically, during difficult economic times, libraries are at the top of the list when services have to be curtailed. This is unfortunate and short-sighted. The free public libraries are second only to free public schools in importance to the intellectual health of our community. Getting a branch of the Cabarrus County Public Library system in Harrisburg is probably the best thing that ever happened to the larger Harrisburg community. I know the County Commission has many things to finance and manage, but I hope you will never again have to severely cut back the hours and days of operation for our libraries like was done during the Recession of 2008.
- I wish neighborhoods were more connected and walkable.
- I would the County to address over development/zoning so that we maintain some open green spaces. Wildlife needs habitat & not all green space needs to be developed into a park.
- I would think the County should at least work on the issue of Climate Change
- Identify growing ethnicity and support the needs of that ethnicity to retain in county
- Increase pay for teachers and educators
- Increased litter all over
- Infrastructure
- Infrastructure, roads, sewer, schools, food stores
- Infrastructure/growth/county amenities
- It should revisit it's growth plan and adjust as needed.
- KEEP CRT out of schools
- Keep our school system strong. Make our high school diplomas worth more.
- KEEPING THE ROADS CLEAR, ESPECIALLY IN THE CONCORD MILLS AREA. THE LANDSCAPING AND TRASH ARE ALWAYS A PROBLEM
- Large ticket items or improvements should be on a referendum so everyone can consider how our tax dollars is spent. Based on previous reckless spending, I would vote all city officials out of office and start new.
- leaf pickup more often
- Library and school
- LIMIT GROWTH
- Lowering property tax rate
- Maintain "green spaces" and avoid proliferation of housing developments.
- manage controlled growth

- MANAGING GROWTH-MANDATING MINIMAL LOT SIZES LARGER THAN A POSTAGE STAMP; COLLECTING IMPACT FEES FROM RESIDENTIAL DEVELOPERS
- Maybe activities that the younger people could do or a place to hang out for them that would be supervised. Skatepark with a snack bar, pool tables, video games, etc.
- Mental health
- More affordable housing for senior citizens in good neighborhoods.
- More pro-active on crime. More police officers added to the force
- natural gas lines
- Need for more law officers and better pay.
- Need to build new schools in Western Cabarrus County.
- NOISE ORDINANCE
- Overbuilding
- Overcrowded schools
- parks in each part of the city/county
- planning zones. housing congestion that will not allow emergency vehicle traffic. we need more police.
- Possibly something to do with agriculture and innovative farming.
- Progressive management and planning for education needs to answer the future technical advancements and potential manufacturing needs.
- Property taxes for seniors, some are selling homes because of this. We have been paying taxes for the same property for 50 years. Thankful for a home but it is getting to be a real hardship.
- Public Safety, police force, Law enforcement.
- public schools
- QUIT DISPLACING WILDLIFE-ENOUGH!
- Recreation programs and facilities
- Recruit dining options
- Recycling does not happen!
- Reduce property tax.
- Reducing taxes
- REOPEN RR GRADE CROSSINGS ON ROBINSON CHURCH RD IN HARRISBURG, VETERANS BRIDGE IS A CHOKE POINT AND GROSSLY INADEQUATE FOR THE VOLUME; ROUNDABOUTS ARE GREAT, BUT SERIOUSLY INADEQUATE IN BOTH SIZE-SMALL-LAYOUT-POOR FLOW AN EXECUTION. PLEASE LOOK AT HOW OTHER COUNTRIES HAVE PERFECTED THEM-
- Resources for our homeless population.
- Road managements is very important. There are many that are very badly maintained.
- Roads
- Roads and their repair and medical facilities that do not require a 10 hour wait to be seen or have to go to another hospital because N E is full.
- roads are too narrow. not enough spaces for bikes. Dangerous
- Safely
- Safety or night patrol Or street cameras
- safety, more pay for police/firefighters/EMTS
- Save our forests and clean up the rivers!
- School quality
- Schools
- Schools

- Schools and keeping students attending that location smaller than what is currently happening
- Schools to keep up with housing
- Schools! All NC schools continue to seriously lag behind the rest of the country. Math and science need to be top priorities
- Schools, need more classrooms to meet the county growth.
- Services , education, workplace training, and support for underserved populations.
- sewer services
- Sidewalk
- SIDEWALKS IN COUNTY/CITY LOCATIONS, SEWER AND COUNTY WIDE WATER CONSIDER THE IMPACTS
- Slow down residential and commercial development, tell the school system to stay in their lane and teach the basics only, and stop funding cultural programs.
- SLOW/STOP RESIDENTIAL HOUSING UNTIL INFRASTRUCTURE CATCHES UP
- Social programs for seniors and/ or handicapped. I heard there was such a program at the SENIOR Center, but was stopped during Pandemic, & Haven't heard more since . This info should me more available.
- speeding on 73W. Failure to stop at red lights
- Start putting money into busing school children. Children should not have to board a bus at 6:30 am to go to school because there are a lack of buses for all schools. Children should start at 8am and be home at 2:30 or 3:00. Middle school starts too late and gets out too late. With the amount of people who have moved here you can solve this problem because you now have the tax money to do so.
- Stop approving the building of new apartment complexes.
- Stop building apartments and trailer parks! Build more affordable houses!
- STOP BUILDING-KEEP THE BEAUTY AND MORE SMALL TOWN FEEL
- Stop designing roadways with blind exits, such as, Crestview, Heglar, Hamby Branch, Walden Pond, etc. Glad Heglar has a four- way stop now. Keep grass cut around all of the above.
- Stop gross amount of new development when there is little infrastructure to support it
- Support and protect more farmers. Need more Agriculture program and services
- sustainable lawn and garden education programs
- Tax rate increases on home owners
- Taxes and roads
- THE COUNTY NEEDS TO STOP ISSUING PERMITS TO DEVELOPERS LEADING TO UNCONTROLLED GROWTH UNLESS THE ROADS, SCHOOLS AND SERVICES ARE IN PLACE TO SUPPORT THE EXPONENTIAL RISE IN POPULATION. THE INCREASING CONGESTION IS LOWERING THE QOL IN CABARRUS COUNTY-RECOGNIZE THAT SOME OF THIS IS CONTROLLED BY THE CITY, NOT THE COUNTY
- The county should reallocate the wasted funding that it uses to operate squad 410 (a duplicated service) to the volunteer departments that are strategically placed throughout the county. They just need better funding. 30 thousand dollars hasn't been increased since it was started in 2008.
- The county should stop changing requirements making it easier for builders to just build anything and more houses on smaller pieces of land
- the school system
- too many neighborhoods built with no parks.
- Too much development
- Too much littering on our roads Needs to be picked up.

- Traffic and roads
- Traffic control.
- Traffic Management
- Trails for walking, biking
- Unchecked overbuilding of homes and developments.
- Uncontrolled growth, make developers share the cost
- UNPLANNED EXCESSIVE DEVELOPMENT OF MULTI-USE ZONING. CONGESTED TRAFFIC. OVERCROWDED SCHOOLS
- Voting IDs
- Water service
- Water, sewer, help with older with disabilities!
- Water/Sewer
- We need better care from our hospital provider.
- We need to stop putting apartment buildings everywhere until we get roads updated and improved.
- weatherization program
- What happened to the millions of dollars the county was scared out of by lack of leadership?
- Why is our homeless population growing?
- With more families choosing to have a dog as well as or instead of children, we are severely lacking in dog parks. I live near downtown Concord, and the closest public dog park is 8.5 miles away.
- Working with the cities to host more events downtown. Use the new courthouse for more community events. More community events in the plaza. Host countywide social event in downtown Concord i.e. the county seat.
- Would like to improvement with regard to the empty building. Need signage on buildings to be more consistent. Hwy 29 from Rock Hill Rd to Davison HWY look shabby.
- Yes. Slow down the construction of apartment buildings and the development of every piece of vacant land.
- You can change the hours of Vietnam veterans park so we can have a place to park our vehicles when accessing the Irish Buffalo Greenway. K-Town did not put in parking on the Orphanahe Road entrance because it's attached to your park.
- You may not control roads, but you do control the rate of development in area of the county. Essential services should be more than available before new projects are approved.
- You may not manage but sidewalks and/or bike lanes would go far to improve lifestyle
- Zoning that makes areas more walkable and livable.

Q13b. For what reason(s) did/do you use the County's website?

- Access to planning information for residential development.
- animal control questions, library access, hours, etc.
- As a resource for department hours, addresses, etc.
- AUTO INFORMATION
- BOARD OF ELECTIONS INFO/VOTING
- BOARD OF ELECTIONS, PARK INFO, UTILITIES
- Building
- Buy plants and reserve space in kids camps
- Check events
- Check for alerts and/or information.
- Check for phone number or resource
- Check on services
- Check on trash pick up schedule.
- Check pick up schedules & other activities
- Check to see what is happening
- checking for events, sports
- Checking for hours of operation for landfill.
- Checking hours of operation for toxic waste disposal & info on Animal Shelter
- Checking library or recycling center hours
- checking on Boc meetings
- CLARIS, Voting and Elections, Library, Waste and Recycling, Board of Education
- Classes at the senior center
- Contact information, community announcements, ordinances
- Contact parks and rec department, contact mayor.
- Contact sheriff dept
- county records, tax center, waste, zoning, permits
- Dates, and updated progress on projects.
- Drainage issue on my property impacted by new development in my back yard.
- Election info
- Election info. County meeting agenda.
- Election results, library
- employment opportunities
- employment opportunities
- Events, dates of upcoming things
- Find phone numbers, emails and names of representatives.
- Finding commissioners names and email addresses.
- For information about current services
- For information about the Cabarrus County Library
- For information on having family land soil tested
- Garbage
- garbage days, activities at parks
- General information
- General information
- GIS

- GIS
- GIS
- GIS
- GIS
- GIS
- GIS
- GIS
- GIS
- GIS
- GIS
- GIS, building permits
- GIS, CODES
- GIS, voting, taxes
- hazardous waste /permitting, questions
- Hazardous waste collection
- HAZARDOUS WASTE DISPOSAL-PAINTS, ETC
- Holiday schedules
- Hours of recycle center and landfill. Info for the fair.
- I RECEIVED TAX STATEMENT AND I WAS LOOKING FOR SCHOOL INFORMATION-ALSO LOOKING FOR ACTIVITIES
- Info on upcoming events and any questions I may have about the county services.
- Information
- Information
- Information
- Information
- information about recycling, land ownership, activities
- INFORMATION ABOUT TRASH DISPOSAL, BILLING, GENERAL INFO
- INFORMATION AND ACTIVITIES
- Information from Animal Control
- Information on county events/services.
- Information on parks and County Commissioner decisions
- Information on services
- Information on upcoming events
- Information. Property research. Library.
- Information/ direction to the appropriate agency.
- Inquiring
- Inquiring about zoning
- jobs, services, planning, dump hours
- Jog openings or general information
- Just checking on different things that I am curious about.
- Just look around for information and see upcoming changes or events.
- Just to check general updates and services
- Kiss rec sign ups
- land plot, look up sex offenders
- land use
- land/property

- LANDFILL HOURS/ CONTACT PHONE NUMBER
- Landfill rules, building permits
- Latest reason was checking loose leaf pick-up schedule
- LEAF PICKUP AND EVENTS
- Library
- Library
- Library
- Library. Pay property taxes.
- Library, GIS
- Like to keep up
- Local events, and recycle information
- Local resources, utilities payments, upcoming events, local recreation/facilities, parks etc.
- locate numbers
- Locate services
- locating services, library, local events
- Look at park info.
- Look up a contact
- Look up department I need to call.
- Look up phone numbers,
- Look up service hours
- Look up topics
- looking for a contact number, library books
- looking for hazardous waste rules
- Looking up how to get rid of old paint
- Looking up information I needed
- looking up land parcels, taxes
- loose leaf and garbage pickup schedule
- Loose Leaf. Bulk waste
- Meeting dates and topics
- Meetings
- Most often confirming trash pickup days
- Mostly for election information.
- Mostly for trash pick up schedules and big event dates like the Christmas tree lighting
- Needed some utilities information.
- NEW RESIDENT INFORMATION
- No one answers the phone
- notary info
- parks and recreation
- parks and recreation
- pay bills
- pay bills
- Pay bills check events
- Paying taxes
- Paying taxes
- Permits
- PHONE NUMBERS OR EMAIL ADDRESSES

- Property records
- Property records
- Property records
- Property records
- Property tax information. Property deed/title.
- Public library (and that website needs a LOT of improvement.)
- question
- Real estate information.
- records request
- Recreational activities. Public library
- Registrar of deeds; conceal carry license; humane society; public school enrollment
- Research
- Research
- Research hazard waste. Look for events
- review septic requirements and land use
- road closure, events
- road work maps, law enforcement news
- Sample ballots
- School
- school information, garbage service information
- search
- Searching for latest news on the county.
- See tax rates, see board schedules, etc.
- Seeing the schedule and hours for the recycling center
- Seeking hazardous waste services.
- senior center programs, library classes
- Senior services
- Services, changes in roads due to construction, garbage and leaf pickup
- Sheriff's incident report. Covid info. Household waste. GIS. Taxes.
- Tax information
- Tax information
- Tax purposes
- Tax questions or payments
- Tax records, (GIS)
- TAXES
- TAXES, LAND DEEDS
- times for parks
- TIMES OR PHONE NUMBERS
- To access library services.
- to access senior center activity
- To be sure my county real estate tax payment was posted.
- To check dates of events
- To check on a parcel of land near me that is for sale.
- To check on trash and leaf pickup.
- To check out details about filing papers after may husband’s death. Also to check zoning.
- To determine information on the Veterans Services Office.

- To document whose responsibility (county or HOA) to clean up back of my property
- to file DBA application
- To find info on what the county is willing to tear down and destroy for the next 7000 home development
- To find out about the county fair.
- To find out what is going on
- To find out when leaf pick up was. Your magazine arrived after the first leaf pick up and after the election. Why pay for the extra money to be printed at tax payer expense when plan paper would work to get the message out on a timely basis and save money.
- To find out when things are happening and how to reach services.
- TO FIND OUT WHO TO CONTACT WITH AN ISSUE
- To find the department info to solve specific issues we have faced.
- TO GET ASSIST WITH ANIMAL CONTROL
- To get to the library or animal services sites
- To inquire about a meeting.
- To investigate
- To learn about housing resources/Section 8 for clients.
- To look up information
- To look up taxes or who owns a property.
- To look up various information like trash pickup dates, early voting information, city closings, etc.
- To make reservations for swimming at Camp T N Spencer. Animal services-pets up for adoption. Voter information. Senior activities.
- To obtain information about the landfill.
- To obtain marriage license information.
- To obtain updates on current and upcoming events or activities.
- To pay taxes or to search information
- To read important information and find answers to questions.
- to renew a conceal carry permit
- TO RESEARCH REQUESTING ADDITIONAL RECYCLING TOTES
- To see what was required to get a refund on property taxes when I sold a vehicle
- To see where I receive a refund for my water deposit if I move. When I bought my house I was in the county and now I am in the city.
- To sign up for monthly consolidation of my utilities bill
- To view property card, review greenway information.
- TRASH CAN REPLACEMENT
- Trash info, parks info, parade info, library info, voting info
- Trash pick up, holiday closings, events.
- Trash pickup, leaves. Events, social services
- TRASH PICKUP/TAX INFO/POWER BILL
- Trash/recycle/leaf pickup. Events.
- Tried to look up nearby zoning case that was posted. Absolutely no information online regarding nature of the case. What could have been answered in a simple sentence took several phone calls and days
- Trying to promote a local business we had that finally failed.
- UPDATES ON THINGS-TRASH AND TAXES
- Usually to find when I can dispose of hazardous material like paint.

- UTILITIES PAYMENT
- UTILITY BILLS
- Utility resources and laws
- VERIFICATION AND CONTACT INFOR REALTED TO LAND USE
- Verify vote and check property details
- Veteran knowledge
- voter/candidate info
- Voting. School board hearings.
- Voting information
- Voting locations
- When a question comes to mind and I think I'll find the answer on the website.
- Whenever it is a resource I need to find information I am actively looking for
- Where I needed to go in the county building
- Where to dispose of hazardous waste
- Youth athletics
- Youth sports, library information

Q14a. Which school(s)?

- A.L. Brown
- A.L. Brown
- A.L. Brown
- A.L Brown, RCCC
- A.T. Allen; Rowan-Cabarrus Community College
- ALLEN
- AT Allen and Middle Cabarrus high school.
- Bethel Elementary
- Beverly Hills
- Boger Elementary. Middle School. High School.
- Boger ES, NWMS, and NWHS
- Cabarrus
- Cabarrus College of Health and Sciences.
- Cabarrus County school and Rowan/Cabarrus community college
- Carl Furr Elementary
- Carl Furr Elementary
- Carolina International School. It is a charter school on Poplar Tent past the airport.
- Central Cabarrus High School
- Central Cabarrus High School
- Central Cabarrus High School
- Central Cabarrus High School
- Central Cabarrus High School
- Central Cabarrus stem student
- CMES HWMS
- Coltrane-Webb
- CONCORD HIGH AND WINECOFF ELEMENTARY
- Concord High School
- Concord High School
- Concord Middle and High
- Cox Mill Elementary
- Cox Mill Elementary
- Cox Mill Elementary
- Cox Mill Elementary
- Cox Mill Elementary and Cox Mill High School
- Cox mill elementary and Harris road middle school
- Cox Mill Elementary and Winkler Middle
- Cox Mill Elementary School. Winkler Middle School.
- Cox Mill Elementary. Harris Road Middle School.
- Cox Mill High
- Cox Mill High
- Cox Mill High School and Winkler Middle School
- Cox Mill High School, Harris Road. WR Odell
- ELEMENTARY-ON PITT SCHOOL RD
- FRED L WILSON-KANNAPOLIS

- Harold E Winkler Middle School
- Harold E Winkler Middle School
- Harris Road
- HARRIS ROAD MIDDLE SCHOOL, COX MILL HIGH SCHOOL
- Harris Road, Cox Mill
- Hickory Elementary, JN fries
- Hickory Ridge High School
- Hickory Ridge High School
- Hickory Ridge High School
- HICKORY RIDGE HIGH SCHOOL, HICKORY RIDGE MIDDLE SCHOOL AND HARRISBURG ELEMENTARY SCHOOL
- Irvin elementary
- Irvin. Mt Pleasant Middle
- J M Robinson
- Jackson Park, KMS
- Jay Robinson
- JN Fries
- Kannapolis city schools and RCCC are where many of the children and students of the house attend school.
- Kannapolis city, mount pleasant
- Kannapolis Middle School
- KCS
- Mary Frances Wall
- Mount Pleasant Middle and High
- Mount Pleasant Middle and High
- Mount Pleasant Middle and High
- MT Pleasant High
- MT Pleasant High
- MT Pleasant High
- Northwest Cabarrus High
- NORTHWEST CABARRUS HIGH SCHOOL AND MIDDLE SCHOOL
- Odell Elementary and Harris Middle schools
- Odell Elementary, NW Cabarrus
- Patriots
- Patriots
- Patriots Stem Elementary and Central Cabarrus
- Patriots, Central Cabarrus
- PITTS ELEMENTARY AND NORTHWEST HIGH SCHOOL
- Potts School Rd. Elementary
- R Brown McAlister STEM
- R. Brown McAllister and JN Fries
- RB McAllister and West Cabarrus High School
- RCCC
- RCCC
- RCCC
- RCCC

- RCCC
- RCCC
- RCCC
- RCCC
- Rocky River elementary
- Rocky River elementary
- ROWAN CABARRUS CC
- Rowan-Cabarrus Community College
- Royal Oaks
- Royal Oaks
- School located on Weddington Rd.
- Several different schools
- Weddington Hills Elementary
- Weddington Hills Elementary
- Weddington Hills Elementary
- West Cabarrus High School
- West Cabarrus High School
- West Cabarrus High School
- West High, Winkler Middle, Weddington Elementary
- Winkler Middle
- WM IRVIN ELEMENTARY
- WR Odell Primary

Q14b-2. Why don't you feel the school facilities are safe?

- Because of latest incidents reported about bomb threat, gun violence etc.… not sure about how schools keep up with security if premises, teachers and students etc.
- Better security and planning needed with all bomb threats
- Bomb threats, lack of adequate rooms and lack of teachers.
- Doors left open and lack of student supervision
- Fight, law enforcement
- Gun
- LOTS OF GUN ACTIVITIES
- My child is bullied constantly. He does not feel safe. There are too many students getting in trouble for fighting. My son witnessed 2 girls physically fighting in school last year and then a different girl jumped on his back knocking him to the ground last year and he said he didn't even know her. I believe that I would feel safer as a parent with metal detectors at all doors, for both car riders and bus riders.
- Need updating. Masks necessary for student safety.
- need zero tolerance for weapons
- No schools are safe anymore. All parents worry about idiots. We know there is a resource officer onsite during reg school hours but still doesn't make us feel completely comfortable.
- Over crowded classrooms and bus shortages are causing staff to be stretched thin. Which causes things to be missed and causes subpar education and services to be given as well as safety measures.
- The kids have to walk outside between classrooms, during recent lockdowns for threats there was no information if the person(s) were caught.
- There should be fencing around the perimeter with a gate allowing vehicles in and out.

Q14c-2. Why don't you feel the school facilities are adequate?

- Insufficient class space, fields and playgrounds are Great !
- Not all schools are adequate
- Not enough class rooms, middle school is too far
- over crowded
- school is old
- Staff and facilities
- The playgrounds All should have the tarps that cover the equipment. The middle school needs to let the children use lockers for their books and coats. They must carry all belongings ALL day long which is ridiculous!
- The portables are not safe in this day and time. Need more technology.
- The school is very old. Continue to see the county build new extravagant schools while ignoring and doing very little to the older schools in the county. I do believe Central Cabarrus and others are on the time table for work to be done.
- The school itself is fine. It's the track, tennis courts, things that are non-ticket buying activities / sports.
- There are bugs crawling along the walls in some classrooms. Some areas are hot while others are cold.
- There is always overcrowding in ever school and that's unacceptable. I wish they would stop changing the boundaries and go back to neighborhood schools. This year children are on the bus for over 1 hr. trying to get to his school or home from school. That is wrong and we can do better. Middle schools and High schools also deserve play grounds. They need sometime just like younger kids to play and not be so overs stressed about tests and grades. It is my understanding that most schools need new roofs so I would say that is not adequate at all. And schools are in need of proper heating and air at all times.
- Very old layout. Hard to get in or contact someone, especially with a child in tow.

Q26. Do you have any other suggestions for how the County could serve you better?

- add bicycle lanes where possible.
- Add more eBooks to library in all genres. Very limited selections and number of one available. Long wait times.
- Additional information of Cabarrus County politic status in office
- Affordable housing and a variety of childcare options so that families can work with more than once income without worrying about how to have their children cared for while at work.
- Again, stop over building.
- As mentioned before, keep grass cut beside blind turnouts.
- Be receptive and respectful to people who show up to speak at county commissioner's board meetings. What I witnessed last year was quite a disappointment.
- Be truly transparent. Post the budget on the website in a place that is easy to find.
- Better service for bulk waste pick up. I have had to call numerous times because things were not picked up and have received conflicting information and wrong information. No help at all. I have no other way to dispose of these items. They will pick up things part of the time but when the same type of items are missed I am told they do not pick up those even though they have been. I called once about yard waste and was told it had to be in clear plastic bags so I bought a box but these were not picked up. When I called back(this was about a week later) I was told they had changed to brown bags. There was no notification to the public that I know of until the magazine that came out this month. This incident with the bags occurred months ago. I am a senior citizen with no other way to dispose of these items but I have argue to get things picked up before they finally do pick them up. I once spent 3 days pulling out nails in lumber because I was told they would not pick it up with nails because of danger of those picking it up being injured. When they did pick it up they use the large claw. The person picking it up did not have to get out of the truck and had no contact with the lumber. On another occasion the gas company asked to run a line from the line in my yard to the house behind me. The line went through a cactus patch in my yard that my previous neighbor planted. The gas company pulled up and piled up the plants. When I called the city to pick them up I was told I would have to put them in plastic bags. Really, cactus plants in plastic bags? I called the gas company back and they said they would take care of it. The next day the city picked them up. Why couldn't they have done that to begin with instead of giving me a hard time. I have lived in this house for 30 years and have had more problems with garbage and bulk waste pick up than I can count. It shouldn't be this hard.
- BIGGER SENIOR CENTER AND SERVICES FOR SENIORS IN MT PLEASANT
- Build schools in Western Cabarrus County.
- Build schools with enough space for the population.
- Building inspector needs to be more honest and transparent. They only do the minimum.
- CC GOVERNMENT HAS ALWAYS FAVORED DEVELOPMENT IN 28027, TO THE EXTREME. WHILE THOSE WHO LIVE IN 28025 REMAIN FAIRLY SAFE AND PROTECTED FROM THE PITFALLS THAT HAVE BESET 28027
- Clean up our land!
- Communicate better with citizens in the southern part of the county.
- Concord utility needs to be changed. We need a choice. Current utility department is not resident owned.
- continue to improve parks and freeways. Security. Crimes is increasing.
- County employees are doing a great job. Keep up the good work. Thanks to you all.

- County management needs to answer questions. County commission chair needs to find new County leader.
- County trash services are upsetting because there is exactly one provider. Competition matters. Let's open a facility not owned by republic. That would help us improve that service.
- County water and sewer throughout the county
- DEMOGRAPHICS ARE IRRELEVANT AS EVERYONE SHOULD BE TREATED THE SAME--SEND A MONTHLY NEWSLETTER TO ALL COUNTY RESIDENCES, TO INCLUDE PUBLIC MEETINGS, EVENTS, MEETINGS OF COUNTY BOARDS AND SCHEDULES
- Do something above storm flooding in our neighborhood, Harrisburg Estates.
- DOING GOOD
- Don't use the same contractor that has been working on Rt3, for the last few years. Road work should not take extensive time, there should be substantial penalties for delays.
- Don't get hacked and loose money again.
- Education funds are wastefully spent - budget could be reduced significantly
- Electronic marquee in front of the big pink building with upcoming events
- expand high speed internet
- From my side I feel like. 1. School buses/stops needs to revisited as kids are walking too far from their homes. 2. School and neighborhood safety(some kind patrol or cameras)
- Get rid of Concord
- Get the infrastructure right before adding more housing!
- GETTING THE PEOPLE/COMMUNITY MORE INVOLVED. HAVING MORE COMMUNITY EVENTS. HELP THOSE IN NEED
- Good area to live, growth is causing discomfort with traffic, housing and schools. Tax burden is an issue
- Have more control on housing developments. Too many homes are being built quickly and the infrastructure can't support the growth.
- Have police get these loud cars off streets loud mufflers when giving gas to much noise in house when people have illness
- Housing resources for low income individuals
- I find I have to drive to Charlotte for entertainment, cultural programs & non chain restaurants that are open during hours I'm not working.
- I have heard of plans to expand Roger's Lake Road, but cannot find no mention of it anywhere.
- I live in rural Cabarrus and feel like I don't get the same information or voting privileges as Cabarrus residents who live in cities even though those officials have an impact on my livelihood. The only elections I am eligible for are midterms, primaries, and general. I have never received a notification for a local election and this really bothers me. Cabarrus does a great job sending out seasonal magazines with events and general updates. I wish they would do the same to educate the population of the local political climate and how we can participate. Ideally this would be unbiased and non-partisan information simply stating decisions that are being considered and how we can participate in that conversation. I believe this survey is a great step in the right direction.
- I THINK WE REALLY NEED TO IMPROVE SERVICES FOR PEOPLE WITH SUBSTANCE ABUSE ISSUES. IT'S SUCH A PROBLEM HERE AND IN OUR COUNTRY. I THINK CRIME WOULD DECREASE IF WE BETTER SERVED THESE PEOPLE. ALSO, I THINK WE NEED MORE PARKS AND GREENWAYS, ESPECIALLY IN WEST CABARRUS COUNTY
- I wish the Board of Elections office had a detailed map. When I visited recently to find out where the dividing line is between US House Districts, I was told there was no such map. I understand

that some people living on Hickory Ridge Road in Harrisburg are in one district and I'm in another district. I don't understand why the Board of Elections can't show me on a map exactly where that line is. This is troubling.

- I would like to see more of Cabarrus County news on local television news.
- I'm alone, disabled, on a fixed income, and have issues with my home that I can't fix. Not only am I having trouble finding help, sometimes the help says they can't help, or they never get back to me, or they send me a ridiculously invasive 32 page (not exaggerating!) application, or they tell me they already helped me with something else...12 years ago. Somebody came two years ago about building a ramp on my front porch, and said they'd get back to me. I'm still waiting. It gives the strong impression that old and/or disabled people just don't matter.
- I'm aware of the opportunities to be involved with the county by attending council meetings, etc., however, my work and family take up much of my time. The county's priority should be addressing crime. I voted against the bond referendum because I think $60M was too much money for what the county wants to accomplish. More work should have been done to reduce that expense. Laying a $60M bill on the property owners is not what a well managed county does, especially leaving it to a vote where people who do not pay property taxes get a say in whether the referendum is past or not. Referendum voting is a cop-out for the county commissioners and is a form of democracy that doesn't work. We citizens voted for county commissioners to represent us, they need to make these decisions based on what the county can afford. If the county doesn't have the cash, then the plans have to wait until it does. Just passing the buck to the property owners when none of us are involved in looking at the books is unfair.
- Impose rental increase caps, like landlords are not allowed to raise the rent more than 5% in any one year. With the cost of living increasing next year for senior citizens at 8-9% and rent here going up 30% in one year is just unfair to tenants.
- Improve access to hazardous waste disposal. Improve household bulk item pickup. Improve current traffic bottlenecks on Poplar Tent Rd.
- IMPROVE MAINTENANCE OF ROADS AND INFRASTRUCTURE-DO SOMETHING ABOUT ENFORCING AND CONTROLLING LITTER COUNTY WIDE. SPEED AND SAFE DRIVING. WHY IS THIS SURVEY OUTSOURCED TO ANOTHER STATE/COUNTY FOR MANAGING? USE COUNTY SERVICES
- Improve the quality of education. Education reflects on the community before all else.
- INITIATE COUNTY WIDE PRAYER
- Kannapolis area needs an active senior center.
- KEEP THE ROADS CLEANER AND BETTER LANDSCAPING
- Keep up the continued positive and great work. We have lived in three other geographic areas, all similar to Cabarrus County in many ways. None of them even come close to providing the outstanding service and forward moving leadership that Cabarrus County residents enjoy.
- Keep up the good work.
- Leave the fire districts alone they worked hard to manage their departments and districts and they all are getting along there is no problems
- Library, better schools and parks
- longer leaf pickup service at least until leaves are off the trees. Bring back music/concerts. Spend less money on jails and more on good citizens.
- LOWER OR KEEP TAXES THE SAME. I MOVED HERE TO AVOID MECK COUNTY, SO PLEASE DONT BECOME THEM. BE MINDFUL OF DEBT SO WE DONT END UP LIKE MANY CA COUNTIES. OTHERWISE, ALL GOOD
- Lower priced Senior Apts , especially Assisted Living

- Lower taxes
- Lower taxes
- Lower taxes high user fees
- MAINTAIN SECURITY THROUGH REGULAR PATROLS IN PINE CREEK NEIGHBORHOOD
- MAKE THINGS EASY FOR OLD PEOPLE-IT IS VERY HARD TO GET INTO COURT HOUSE WHEN USING A WALKER-WE HAVE A LOT OF OLD PEOPLE HERE
- Make Windstream, Spectrum, or some other broadband provider provide better high speed Internet access to our very rural area (Gold Hill Road north of Cline School Road). We are still on DSL (90's technology)
- Mayor, city council members, mangers, supervisors need to get out of their office's and tour the city paying attention to conditions of our town. Last summer I observed a large piece of carpet lay on the sidewalk of the James Small bridge for over a month, bus stop sign lay on ground next to parking garage for weeks, over grown grass in downtown areas. Many intersections need to be re stripped as the lines are almost impossible to see when it rains. Hold contractors Accountable for work performed, two summers ago dead and overgrown trees were removed along the greenway and a large amount of wood and mess were left.
- More activities for seniors, trips, interesting historical talks, day trips
- more connected greenways
- More financial support for parents of children with special needs. Very costly even with a high income.
- More months to pick up the leaves than just the three months.
- More parks and update current parks
- more police, more open spaces. Less development
- More resources for the animal shelter. Zoning/planning dept easier to deal with from a timeline perspective.
- More support for the arts
- My HOA is trying to put a lien on my home because I refuse to pay late fees due to a dispute with them involving their refusal to clean up the back of my property. I am 81 years old. Are there legal services available to me at low cost
- Need a Badminton Court!
- Need adequate infrastructure for growth.
- Need bus to run in our area, Charlie Walker Rd, Kenn. NC
- NEED MORE SENIOR CITIZEN ASSISTANCE. FOOD IS GETTING TO BE A PRIORITY. NOT EVERYONE GETS FOOD STAMPS
- No special interests Do the job. Big and small businesses pay taxes. Promote them. Clean up the town physically and literally
- No, I am particularly satisfied with EMS, as I am disabled and housebound. And the Fire Dept is very helpful with their Smoke Detector program, for which I am most grateful. In general these agencies, along with law enforcement are very responsive to my needs. I wish to take this opportunity, as a Veteran, to thank the county for these services. A very hearty "well done" to all. And also the electric, water services when there are power outages. They actually answer the phone and are very responsive. The same is true of the Board of Elections. These employees/ public servants are all the backbone of the County.
- No, I am very happy with all services.
- No, I think you're really trying and this survey is a great way to get feedback! I'm 73 or I would volunteer to work with you.
- Offer a text option for communication and not just phone calls or emails.

- On the whole I think Cabarrus County does a pretty good job and is a great place to live. However, Central Cabarrus HS is overcrowded and needs to have some relief whether it is in the form of a new HS or a separate school for the STEM program.
- Partner with municipalities more. Don't be in a silo. Invest in community schools. Allocate funds to rebuild a new Beverly Hills school that includes a nod to the historic building and its history of amazing leaders and teachers.
- Pave more sidewalks.
- Pay me better. I have been here for several years now, so I have several years of experience and unfortunately, a new employee can be hired today with no experience making about the same as I do but I have been here several years. That is quite unfair.
- PLEASE ADD MORE CHILDCARE ACTIVITIES IN THE SUMMER. ALSO, I STILL HAVE TO TRAVEL TO MECKLENBURG CO TO GO TO THE GROCERY STORES, YET YOU CONTINUE TO BUILD-MCDONALDS, TACO BELL, CARWASHES AND STORAGE FACILITIES. I WOULD ALSO LIKE TO HAVE MORE OPTIONS FOR ADULT ACTIVITIES: TENNIS, PICKLEBALL, ETC BUT ACTIVITIES FOR CHILDREN IS ALSO NEEDED ON OUR SIDE OF CABARRUS CO-WE STILL HAVE TO GO TO MECKLENBURG COUNTY FOR ACTIVITIES
- PLEASE CURB DEVELOPMENT. WERE LOSING PRECIOUS GREEN SPACE. THE COUNTY DOES AN AMAZING JOB WITH RECYCLING/HHW/ RAD WASTE-THANK YOU. I APPRECIATE THE PHONE MESSAGES SENT BY PETER FRANZINI
- Quit building neighborhoods with acres. Spread out.
- Recycle information; seems to change with Republic Services. More information on the mind & types of items to recycle i.e. plastic items & wraps.
- Remember the natives of Cabarrus County. The ones who were born here, worked her, and helped make this County the reason so many others have moved here. We are the ones that choose to stay here, and have to suffer through this terrible growth that none of our elected officials seem to worry about. We're the forgotten ones that made this County. Not those that slid in, and move on not caring about anything but themselves.
- Road repair. Animal control.
- Set up more drunk driver check points.
- Slow down the rate of tax increases on existing homeowners so that we don't get priced out of the home. I am a first time home buyer and would like to have something to leave to my children. With the last increase my taxes went up $800 which increased the monthly payment. To have increases like that or more every time I won't be able to keep up.
- Spend tax dollars wisely
- Stop allowing developers anything less than .75 ace housing. Creating less of a burden on schools and infrastructure.
- STOP Allowing the cities to annex and then rezone areas that are already out of capacity,
- Study Branchview Drive from Hwy 73 to the mall, for possible turn lanes...to ease the backed up traffic.
- The city of Midland needs to be more transparent about choices.
- The older residence are getting hammered with property taxes. Also, all city/county taxes have put a strain on fixed income families.
- The roads in the county are narrow and dangerous. I know this is not the responsibility of this county. However, it's my major concern.
- They can serve us better by not changing downtown anymore. Don't take down the old buildings, fix them/restore them. Don't close the street to the stores in downtown. Some of us have enough trouble walking, especially if we have to park and walk.

- THIS SURVEY IS TOO LONG. WE HAVE PUT THIS DOWN AND PICKED IT UP SEVERAL TIMES. YOUR RESPONSES WOULD BE BETTER IF IT WAS SHORTER. ALSO, WHEN SOMEONE VOLUNTEERS FOR A COMMITTEE AND SERVES A FULL TERM, A BRIEF NOTE OF THANKS TO INDIVIDUAL WHO SPENT MANY HOURS GOING TO AND FROM MEETINGS FOR YEARS MAY BE WORTH A BRIEF FORM NOTE
- To accommodate rapid growth, We Need better TWO LANE roads and better/bigger schools NEARBY!!!
- Water sewer
- We don’t appreciate all the brand new trucks running around Cabarrus all the time. Tons of tax money going out the door.
- WE NEED AGRESSIVE DRIVER CONTROL AND SPEEDING-ESPECIALLY LARGE TRUCKS
- We need high quality educators.
- We need more affordable housing! Not $600k houses town homes or even more apartments! Plan more public events like fairs and festivals. Find a better way to get information out to the community because I never hear about anything going on.
- Website could use improvement. More parks, more greenway are great.
- Without going to look for it, the outreach to spread information about the local government is bad. I see nothing on the news or around the county that updates people of what government plans are.
- Work with NCDOT to complete road work in timely manner. Hwy 3 is a joke. Closed for over 2 years. No work for almost 6 months.
- Would be nice to have senior facility on Davidson Concord Highway. 73 West needs .
- Would like a policeman to drive thru our neighborhood periodically.
- Would like to see a work release program from the prison were prisoners can help disabled homeowners come rake leaves, clean out gutters and flower beds. Homeowner supply's equipment and material.
- Would like to see more convenient dog parks
- Would love to have high speed fiber in my neighborhood
- Yes, by not taking away the street parking on Union Street in downtown Concord. Starting earlier in the Fall to pick up leaves at the street.
- You could mail any newsletters with events or county information to residents.
- Zoning board needs to be honest, trust worthy and work for us not their own agenda. County building inspector should not have his position. He builds homes, conflict of interest



2022 Cabarrus County Community Survey
GIS Maps

Presented to Cabarrus County, North Carolina

December 2022

ETC INSTITUTE

Interpreting GIS Maps
Cabarrus County, North Carolina

The maps on the following pages show the mean ratings for several questions on the survey.

When reading the maps, please use the following color scheme as a guide:

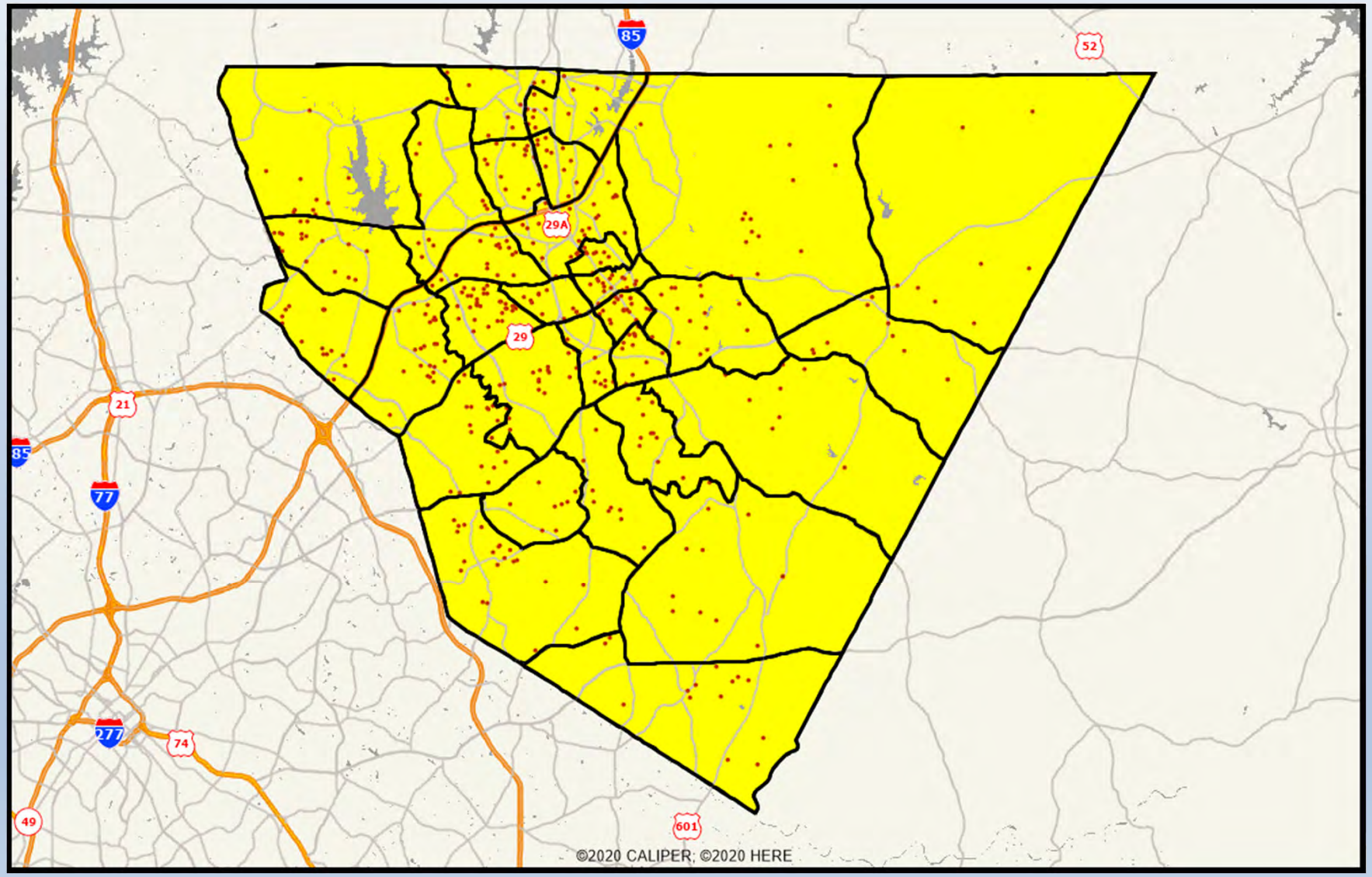
- DARK/LIGHT BLUE shades indicate POSITIVE ratings. Shades of blue generally indicate satisfaction with a service, ratings of "very satisfied" or "satisfied" and ratings of "strongly agree" or "agree."

- OFF-WHITE shades indicate NEUTRAL ratings. Shades of neutral generally indicate that residents thought the quality of service delivery is adequate.

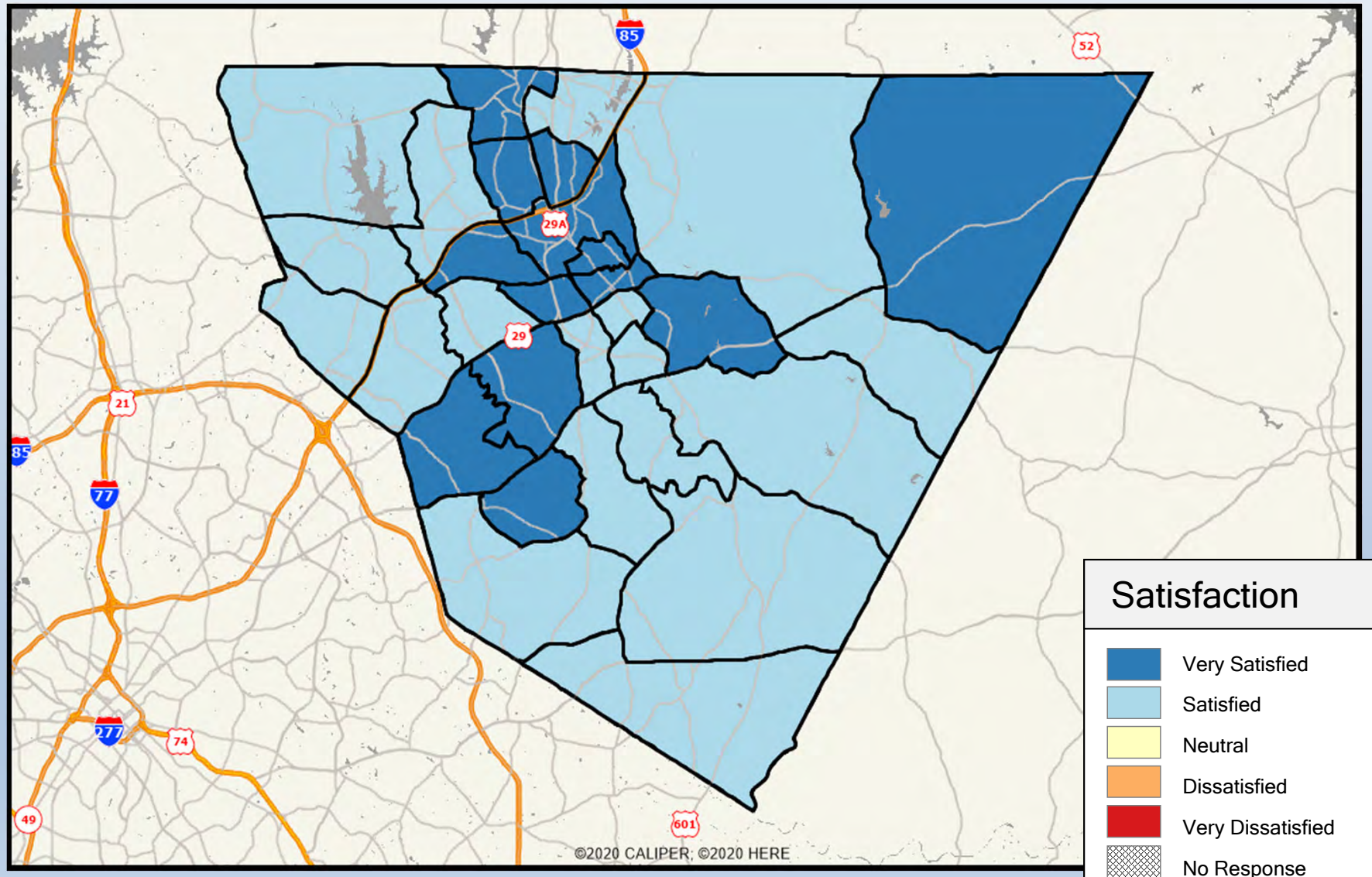
- ORANGE/RED shades indicate NEGATIVE ratings. Shades of orange/red generally indicate dissatisfaction with a service, ratings of "dissatisfied" or "very dissatisfied" and ratings of "disagree" or "strongly disagree."

Location of Respondents

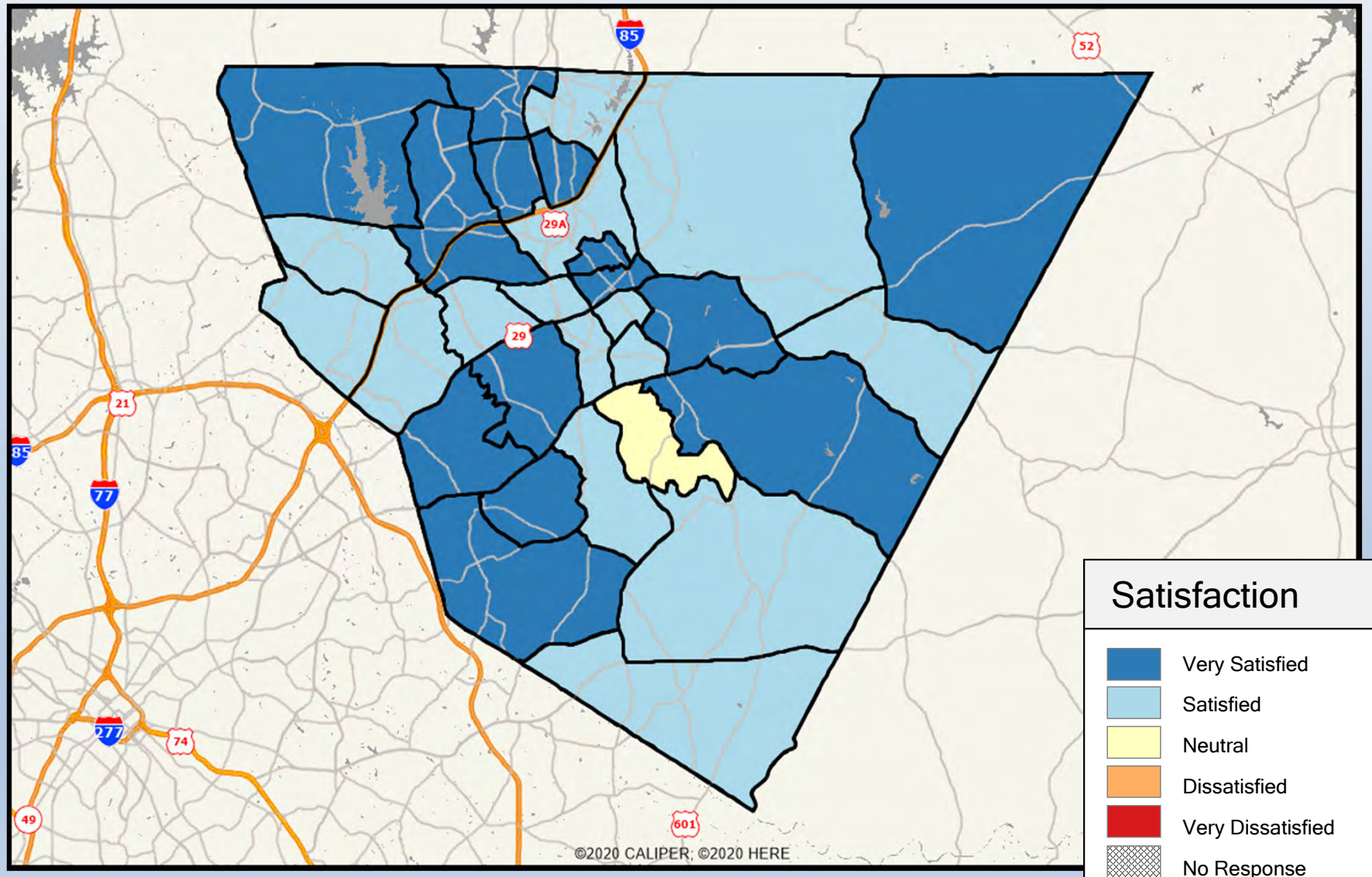
(Boundaries by Census Block Group)



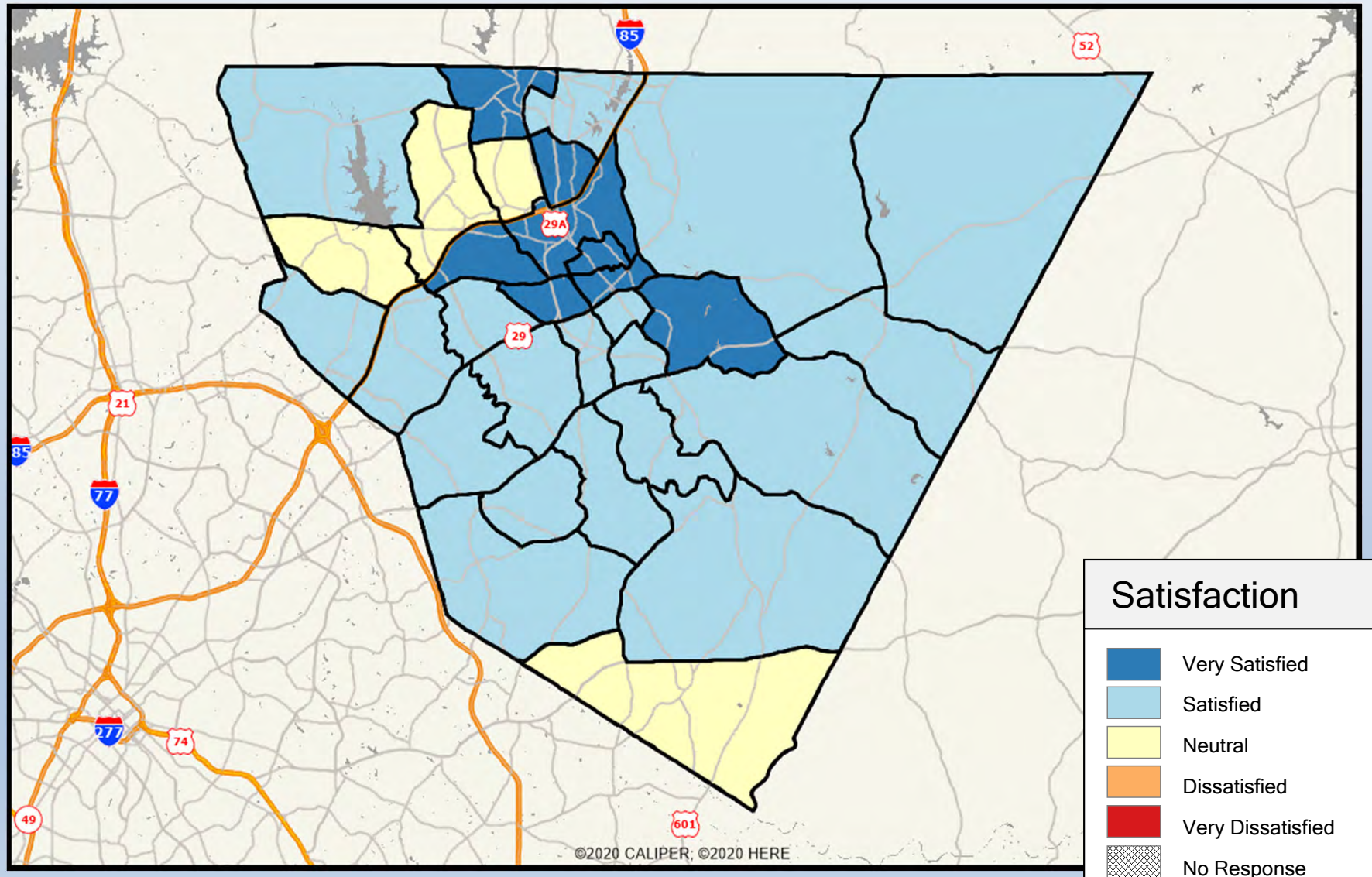
Q6-01. The county as a place to live



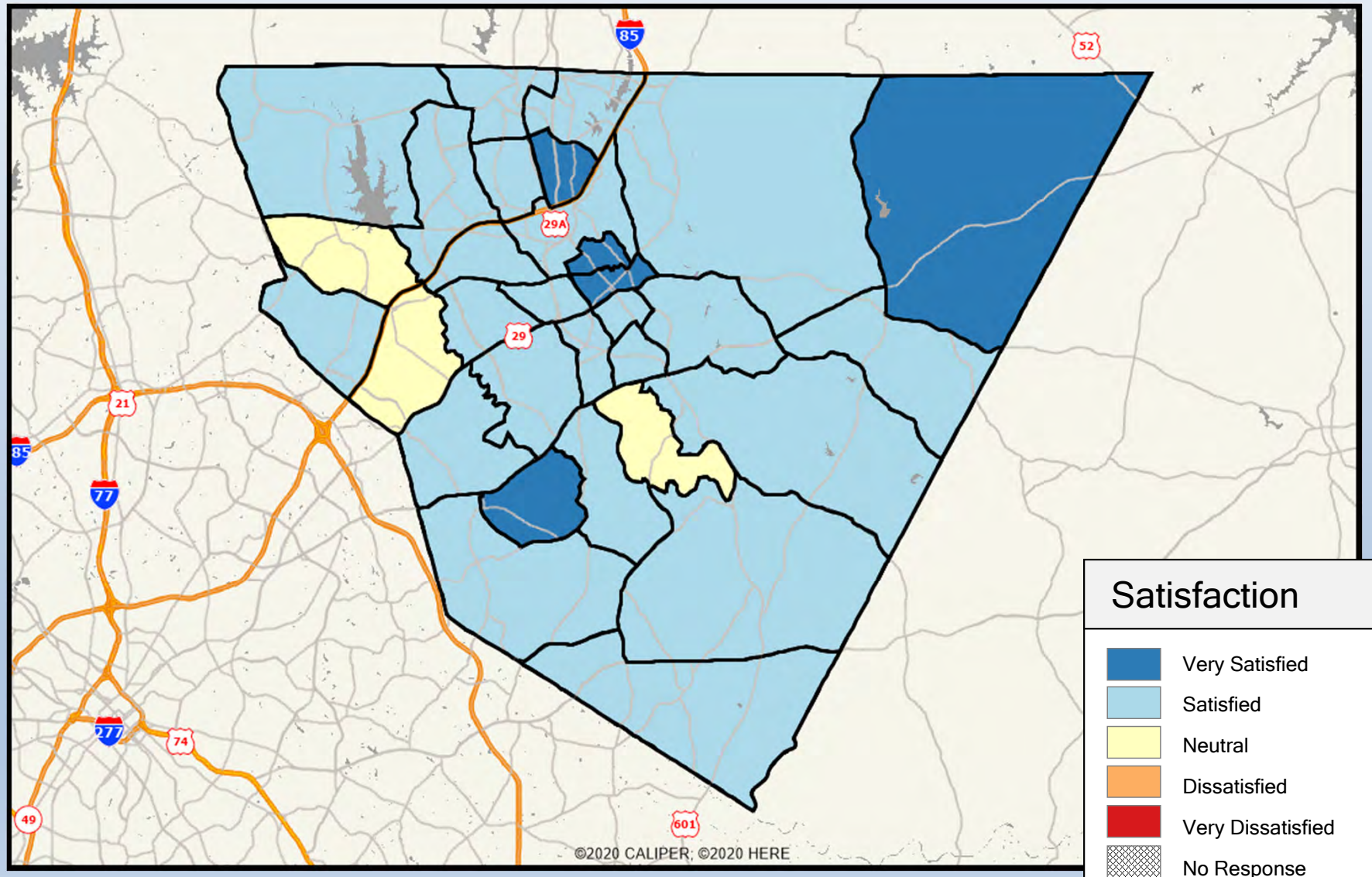
Q6-02. The county as a place to raise children



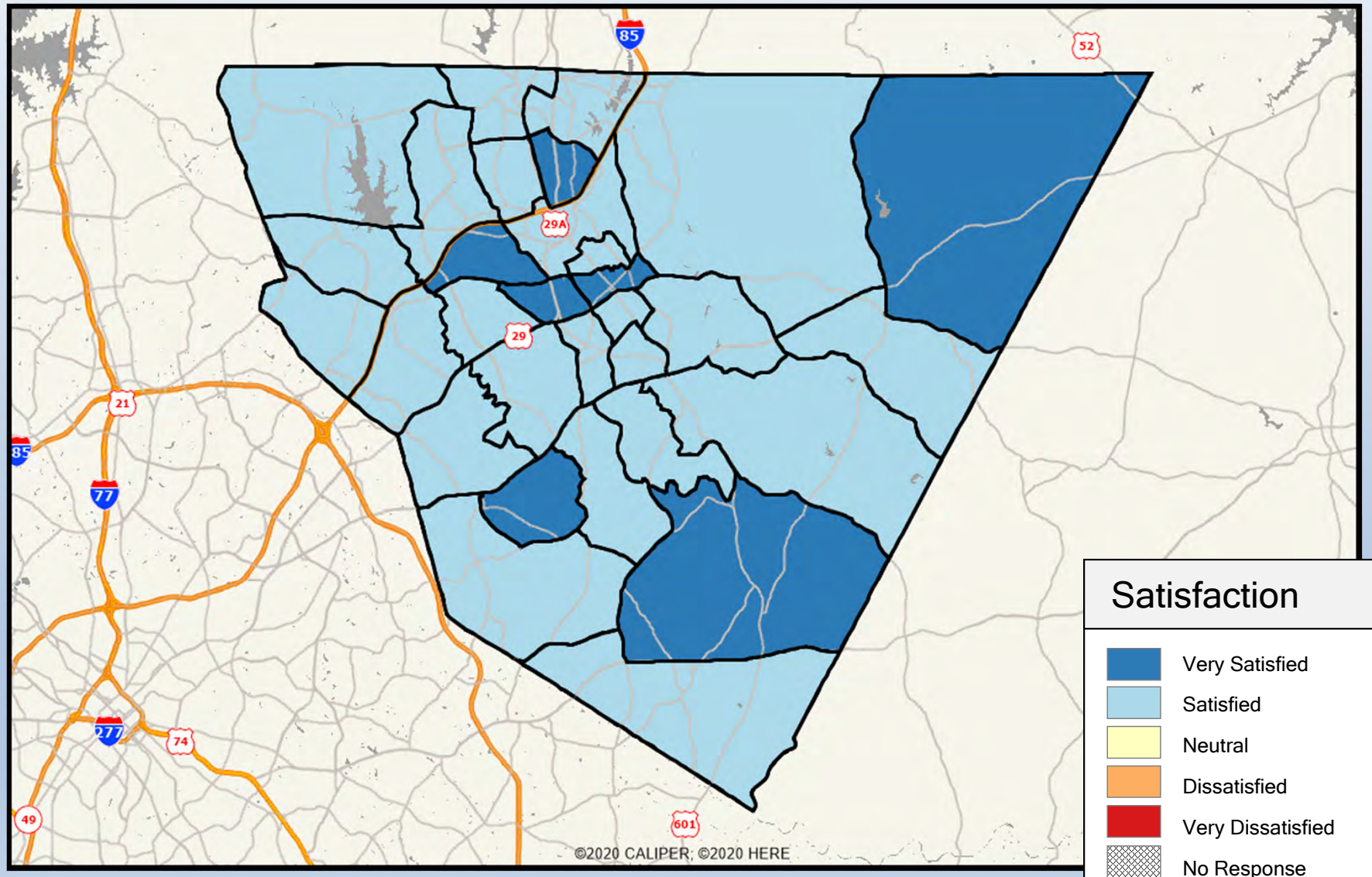
Q6-03. The county as a place to work



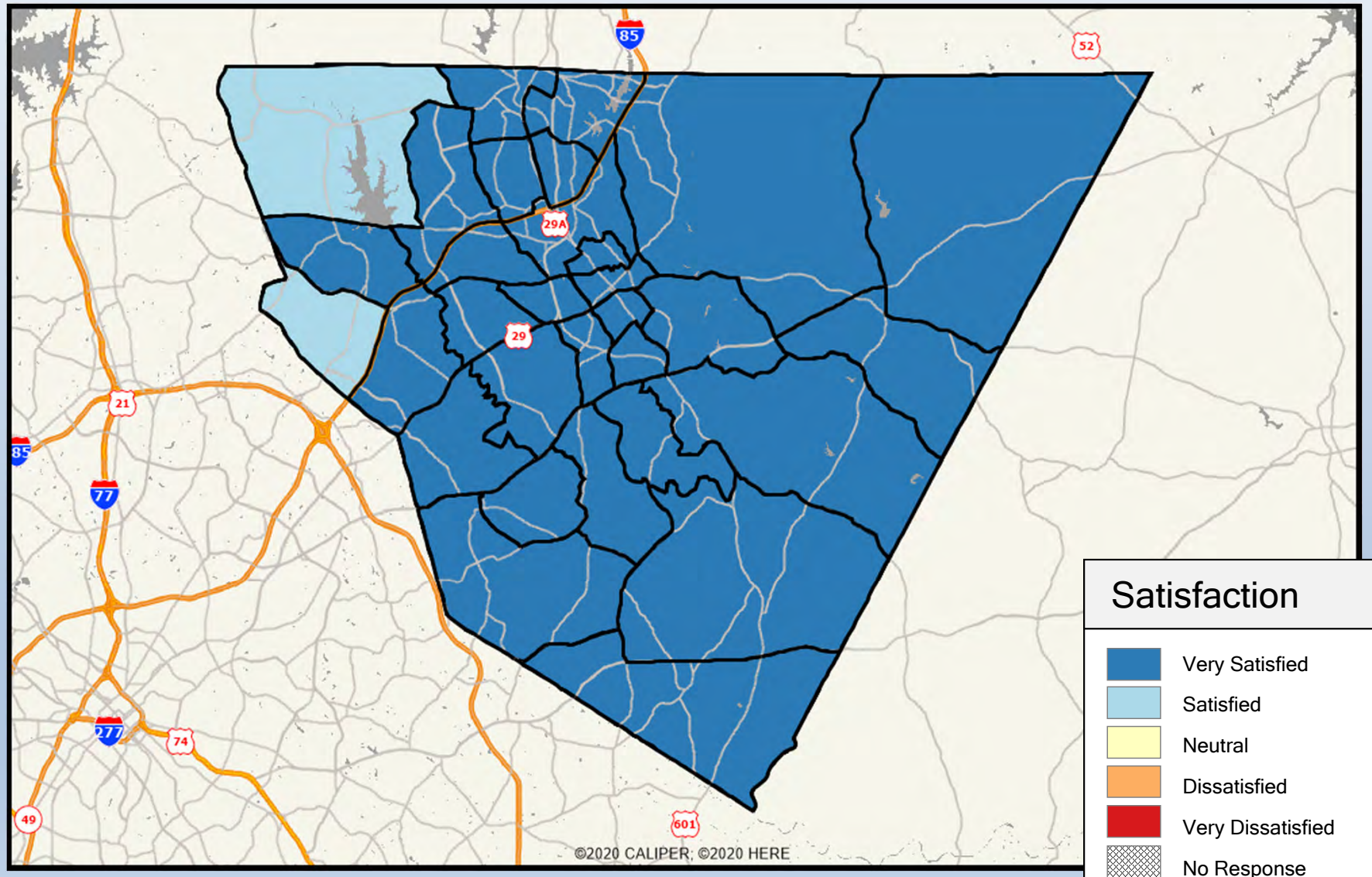
Q6-04. The county as a place to retire



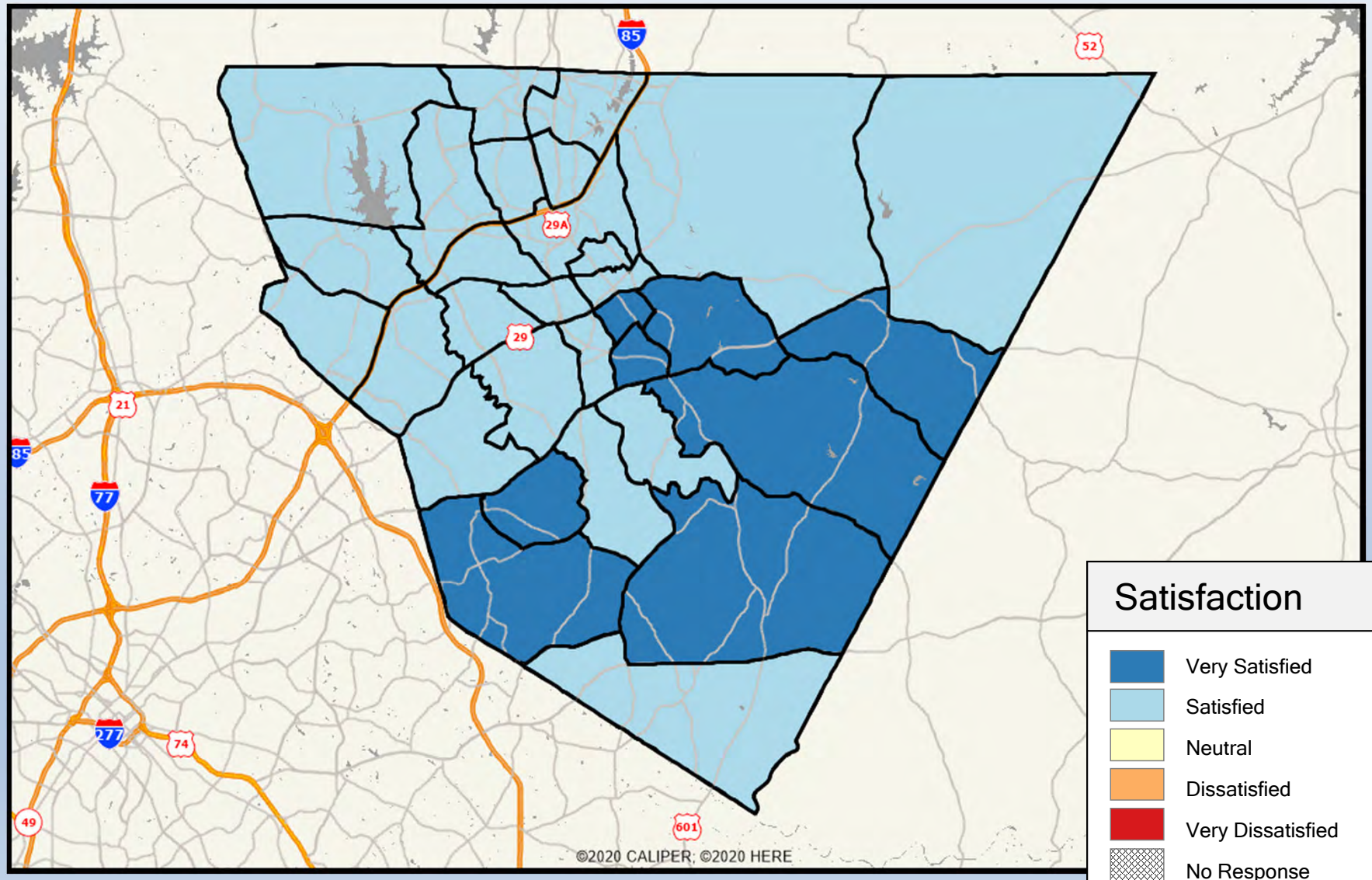
Q6-05. Overall quality of life in the county



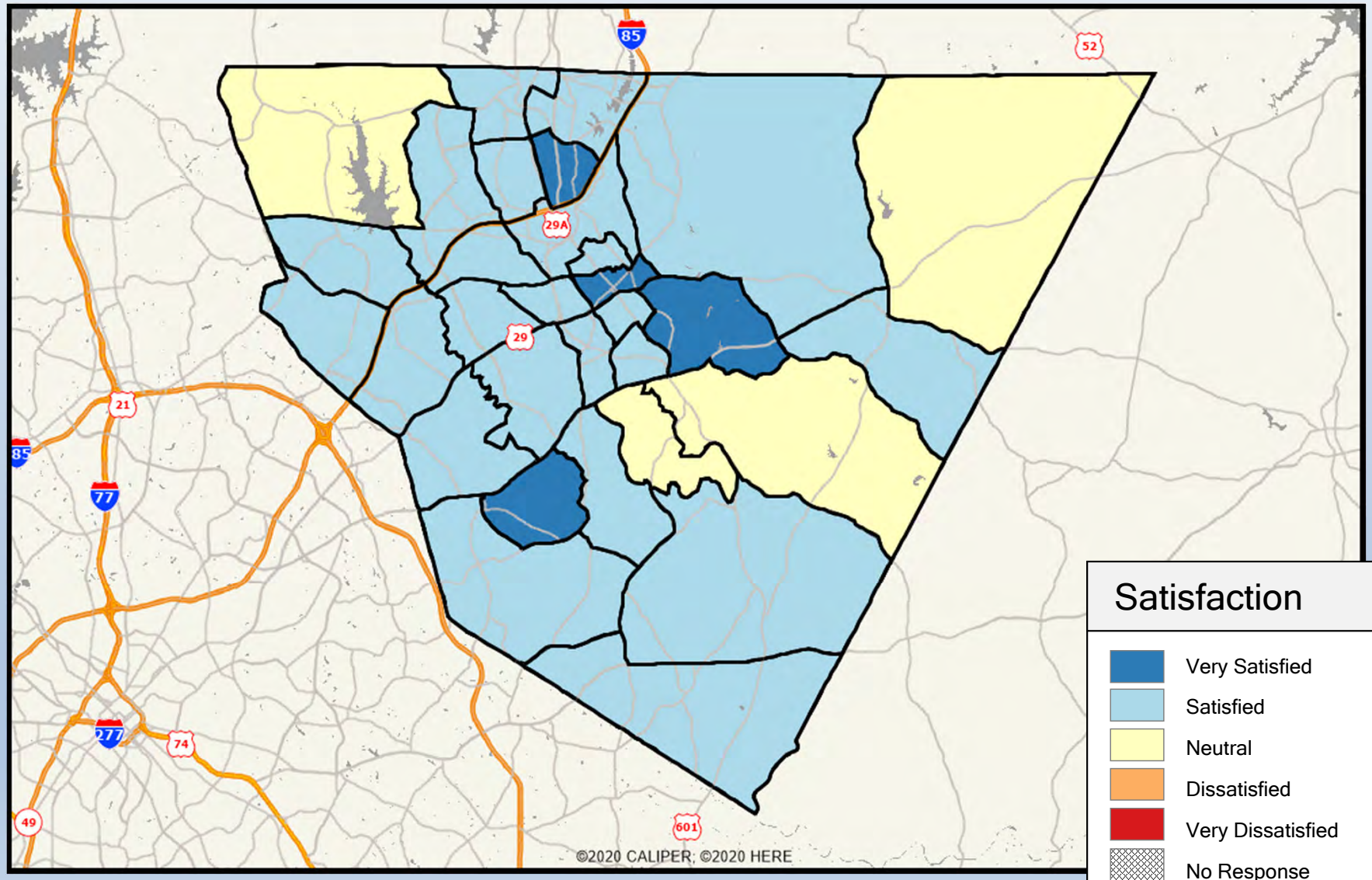
Q6-06. How safe you feel in your neighborhood during the day



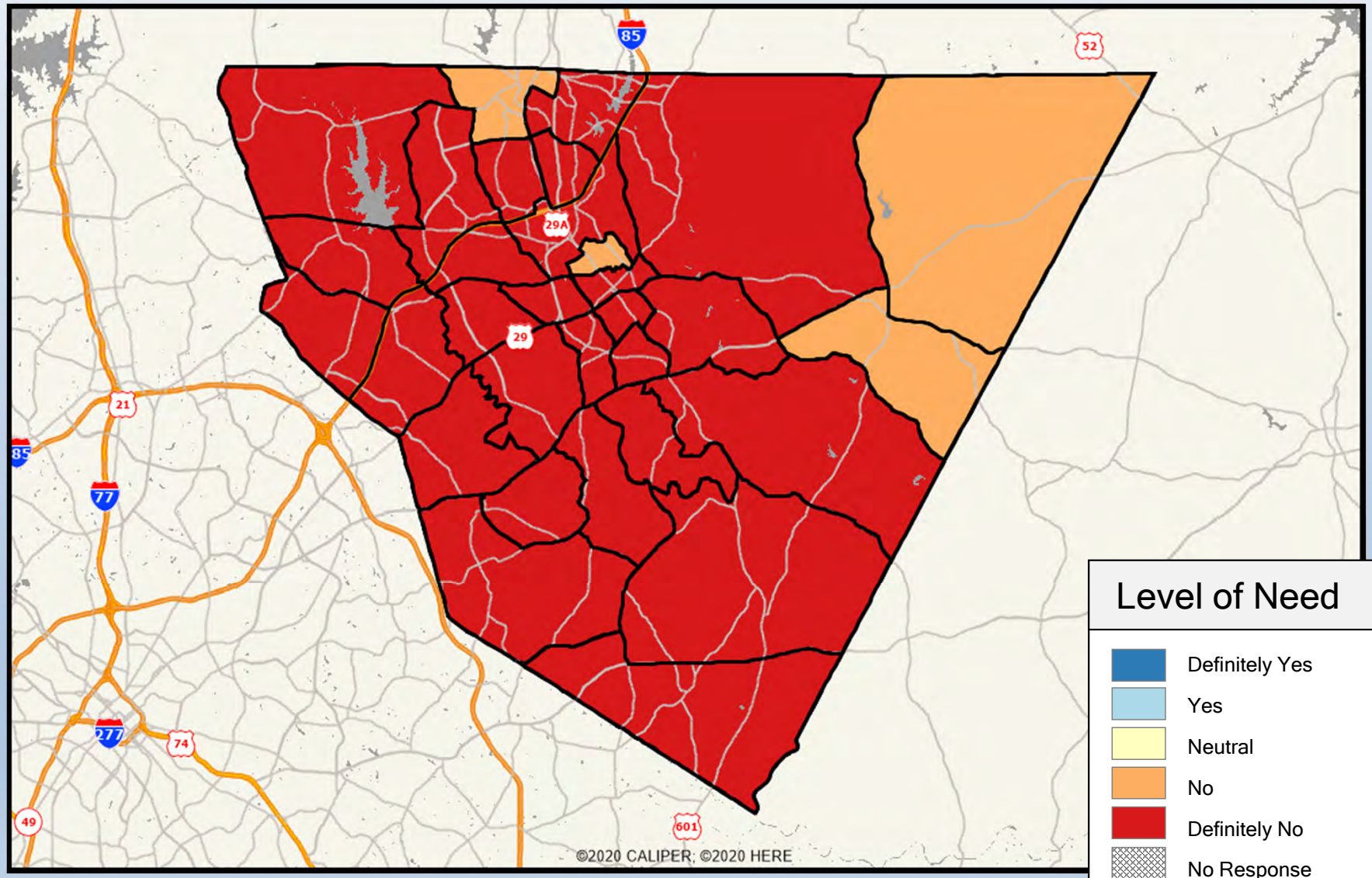
Q6-07. How safe you feel in your neighborhood at night



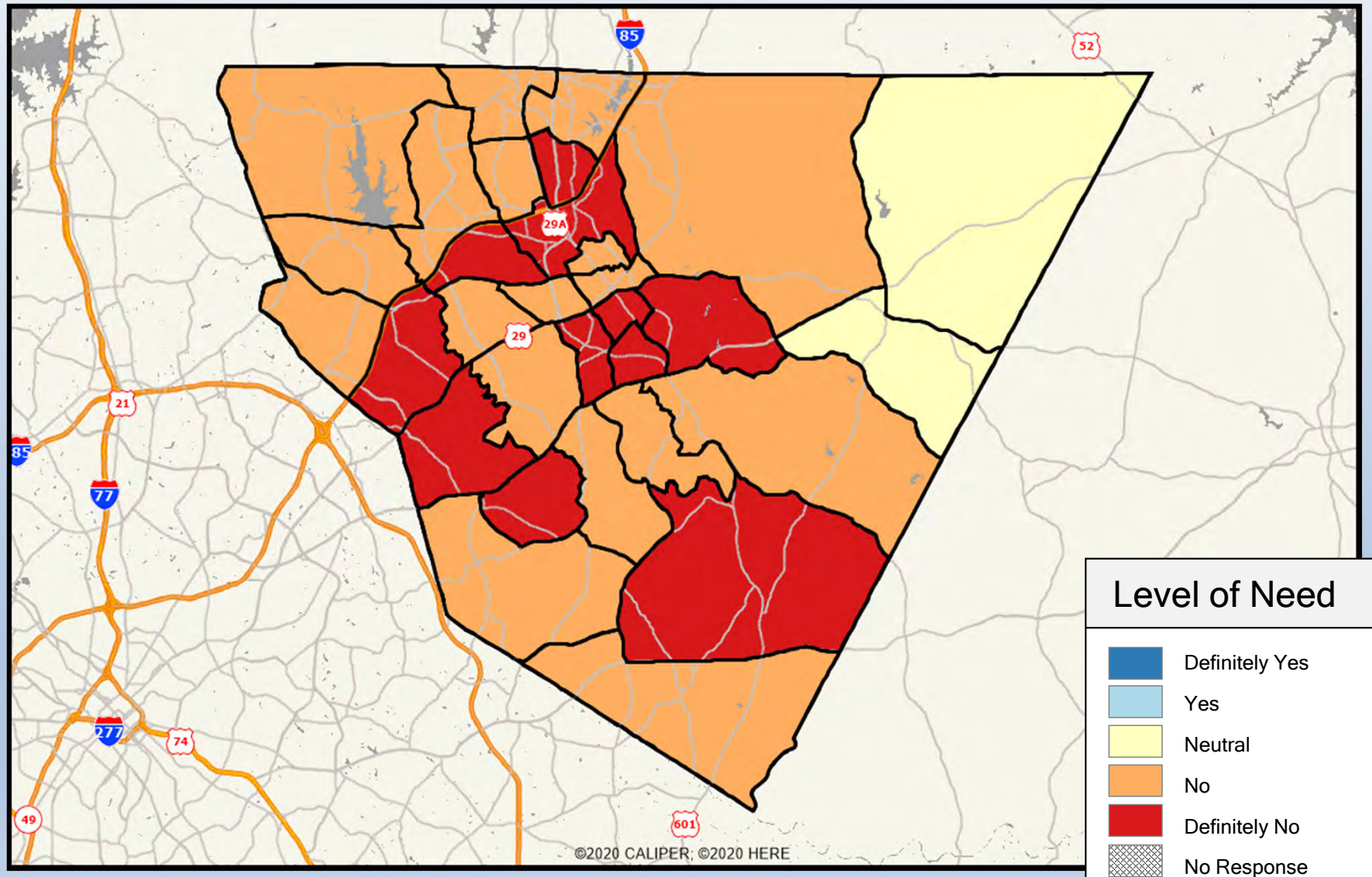
Q6-08. How safe you feel in parks



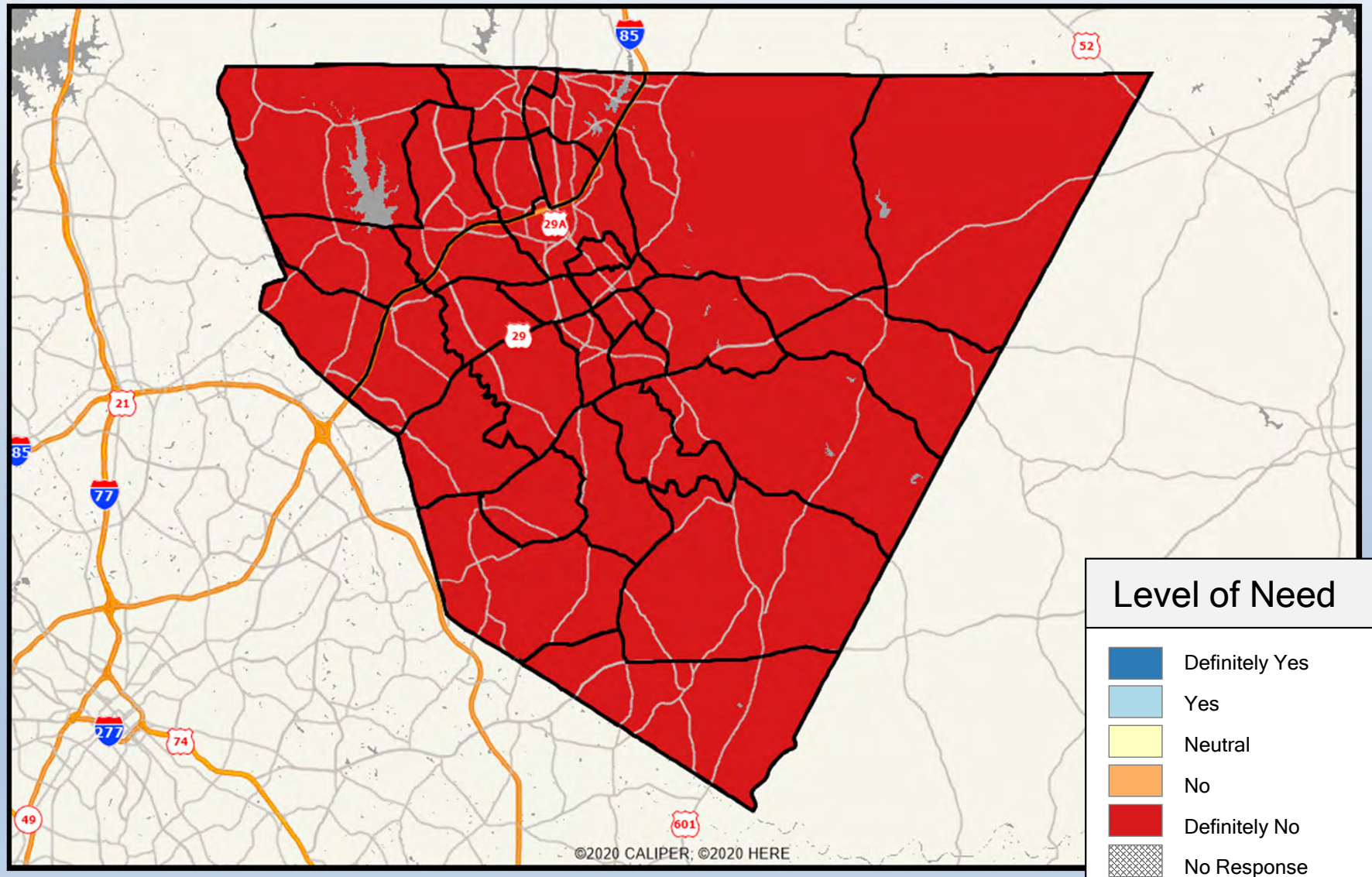
Q7-01. Food assistance (attaining 3 nutritional meals each day)



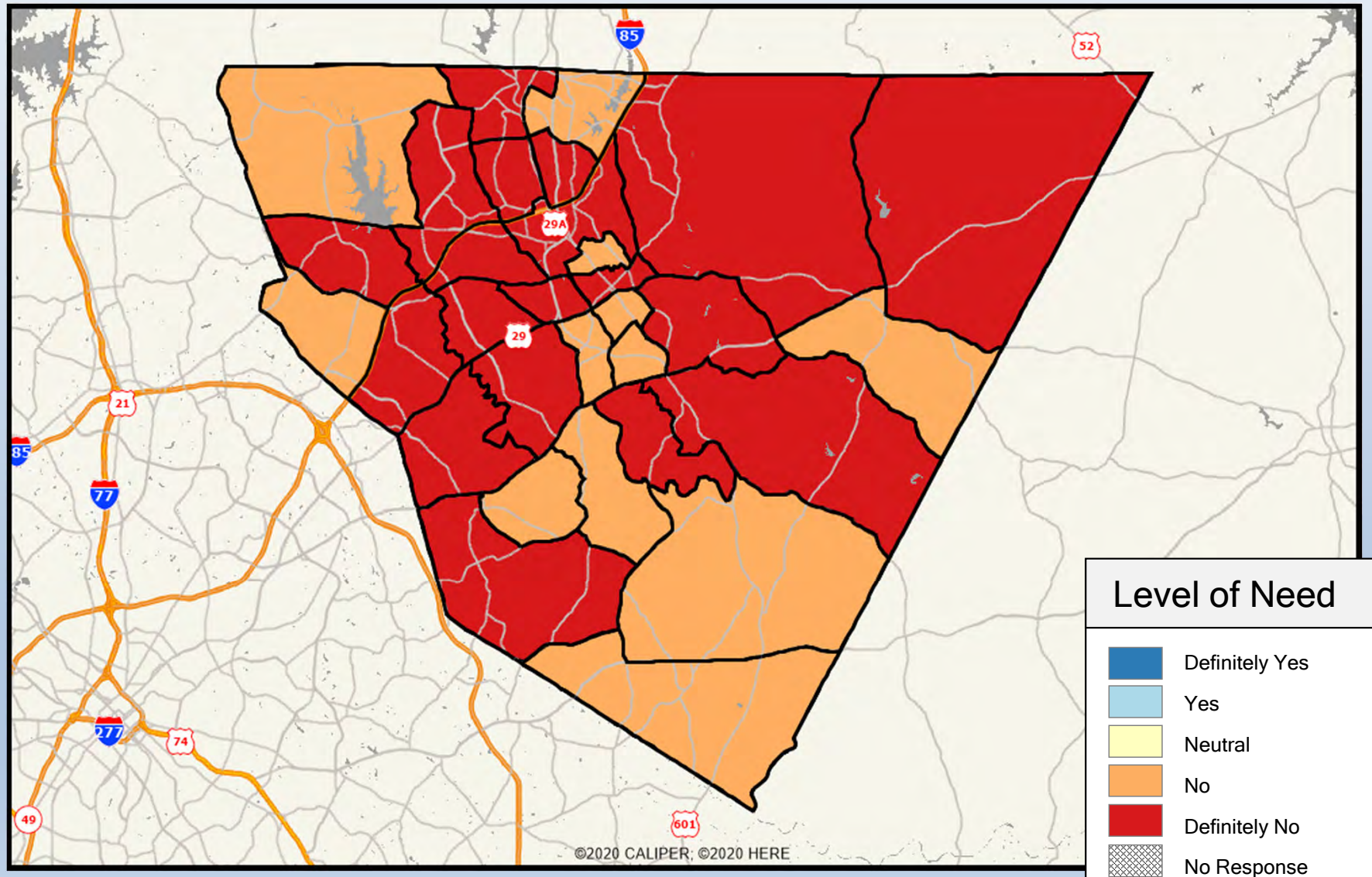
Q7-02. Employment in Cabarrus County



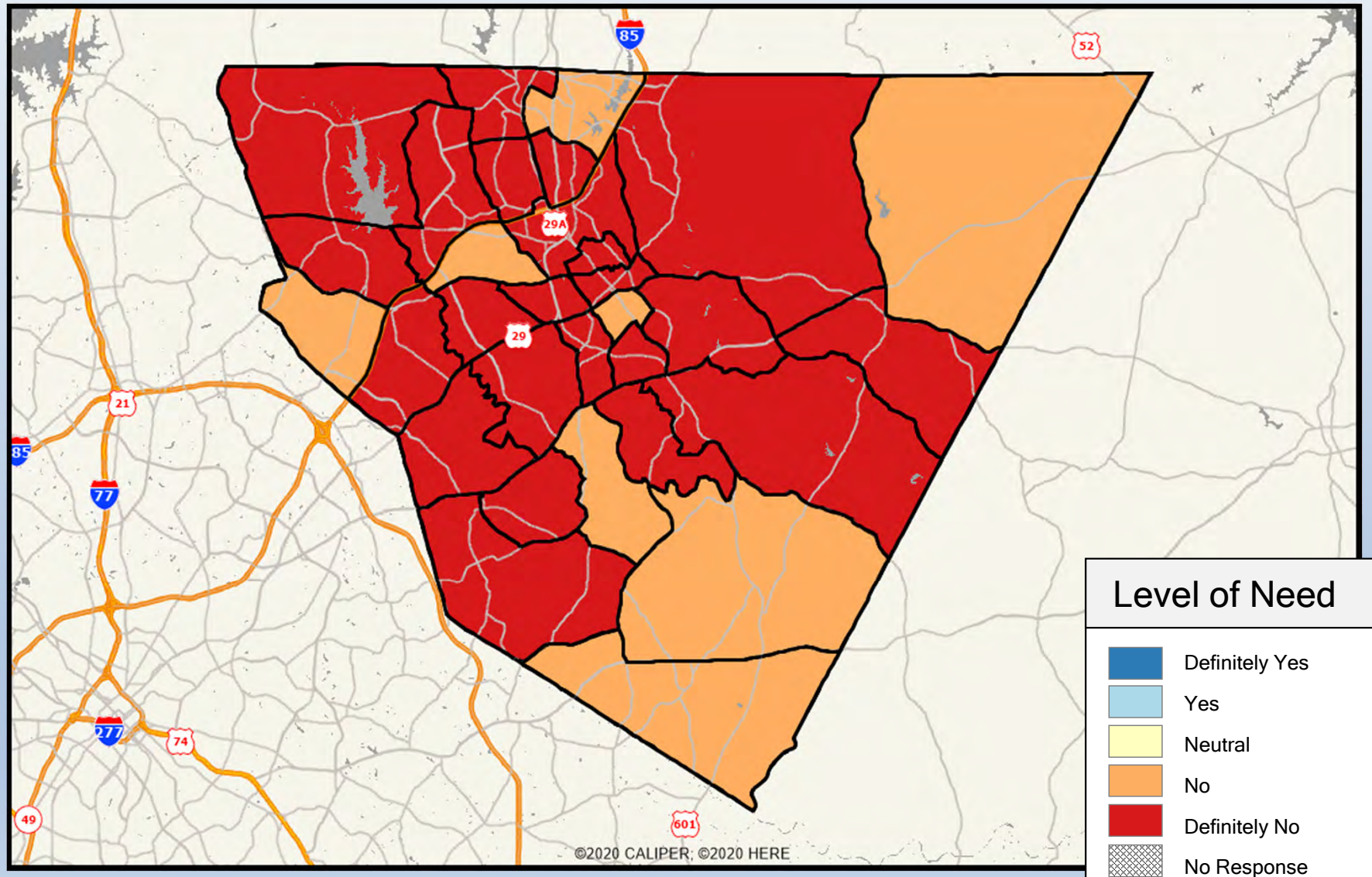
Q7-03. Job training



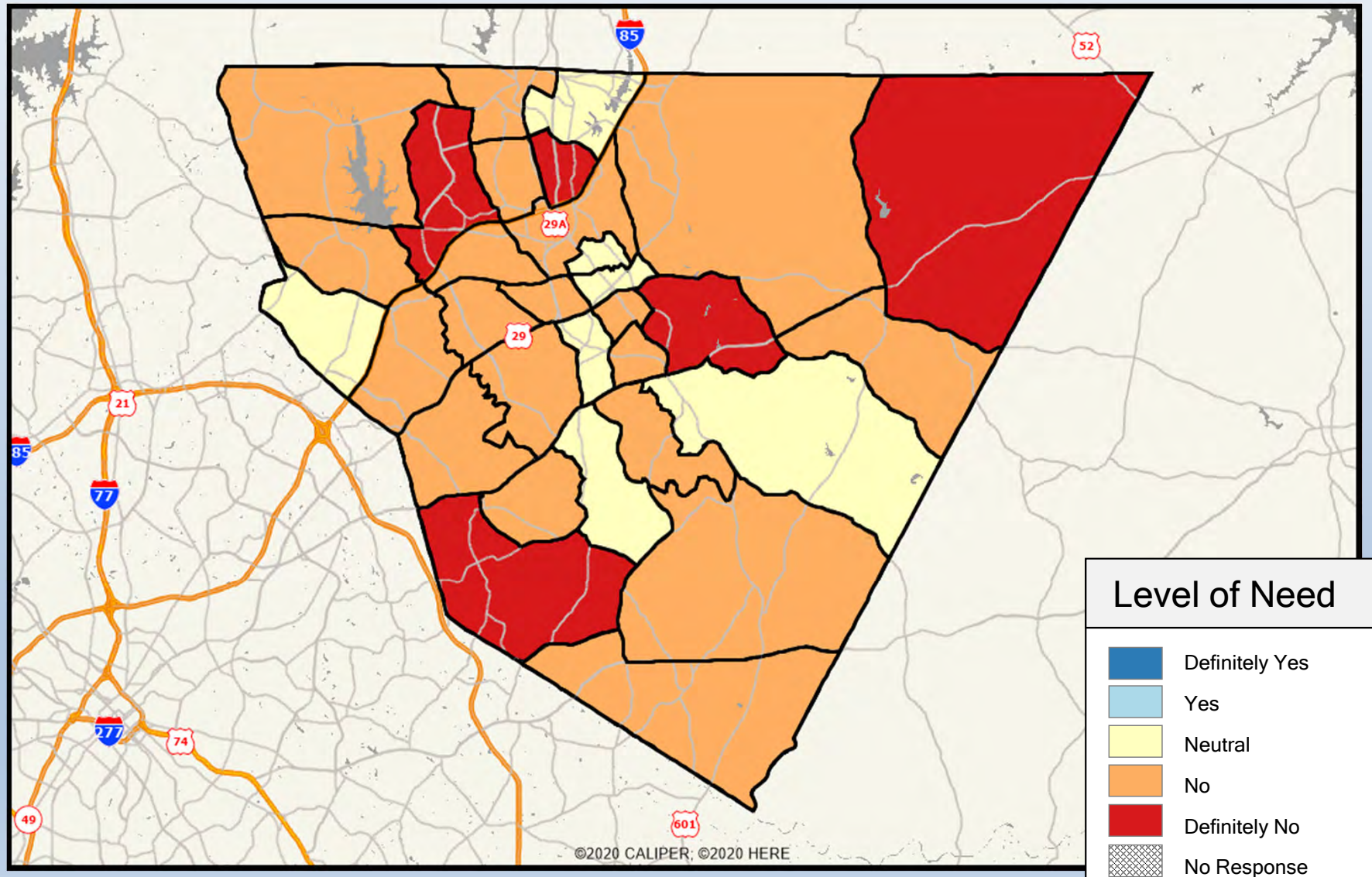
Q7-04. Public transportation and bus services



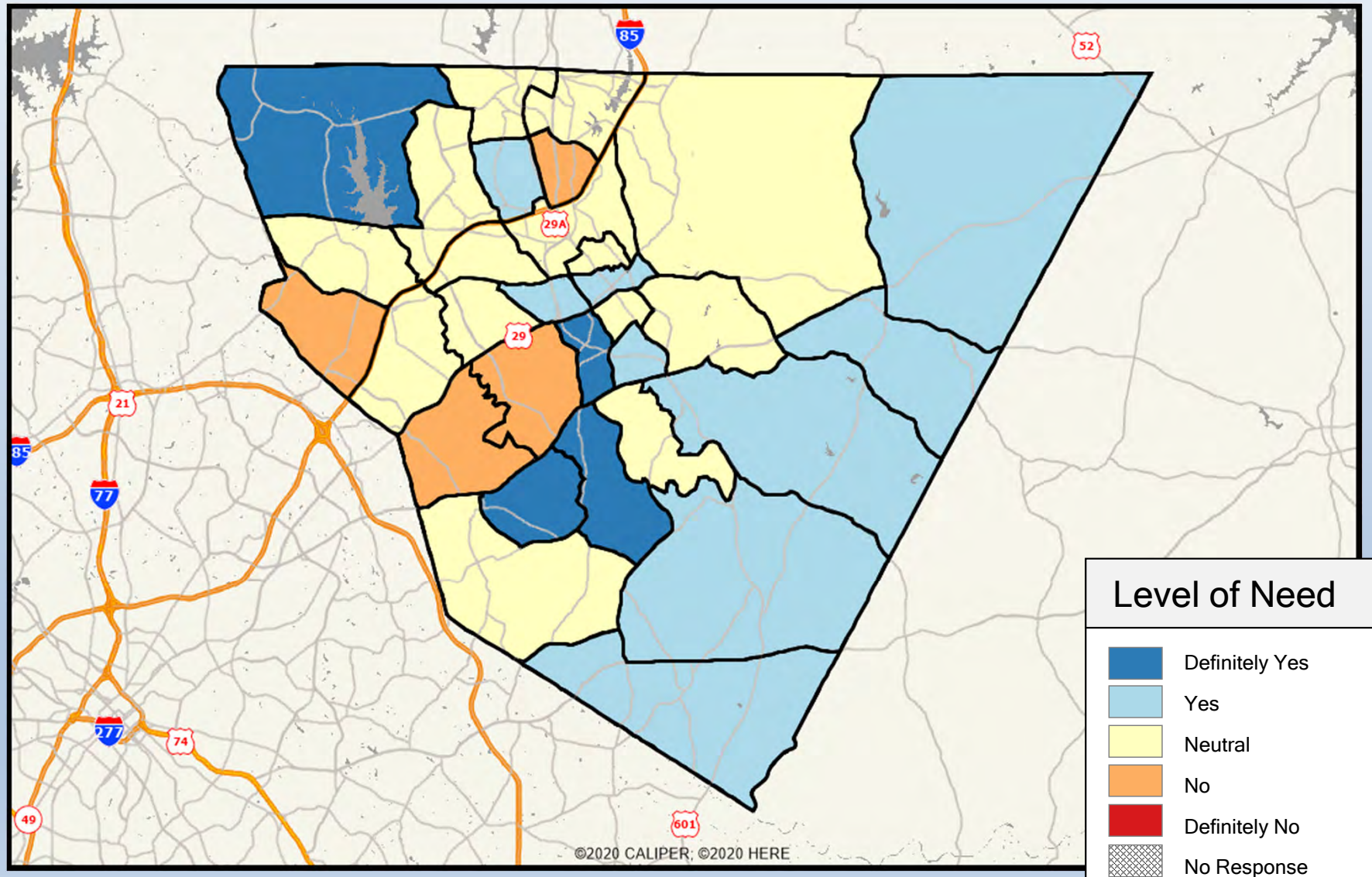
Q7-05. Affordable childcare



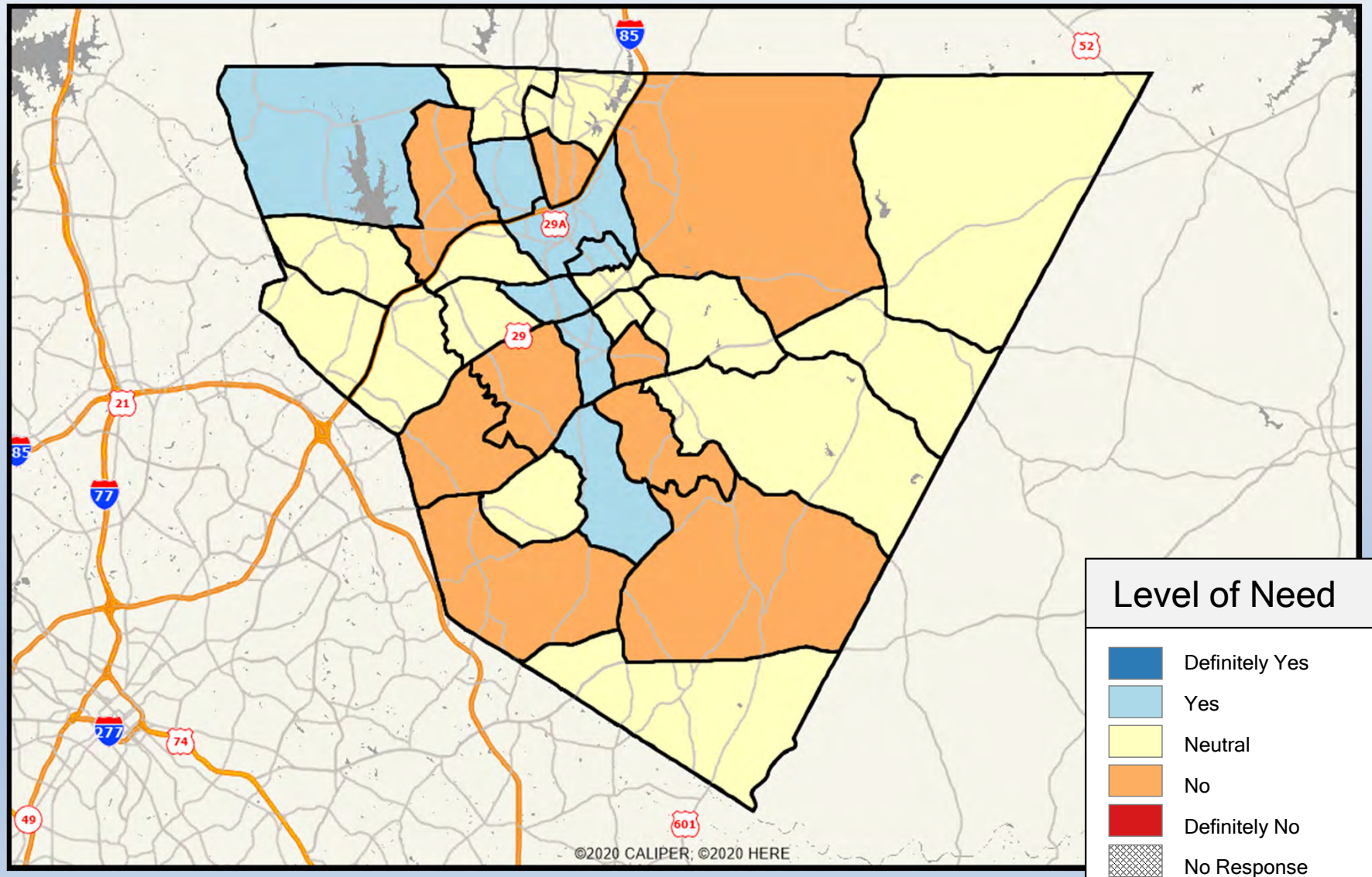
Q7-06. Housing that is no more than 30% of total household income



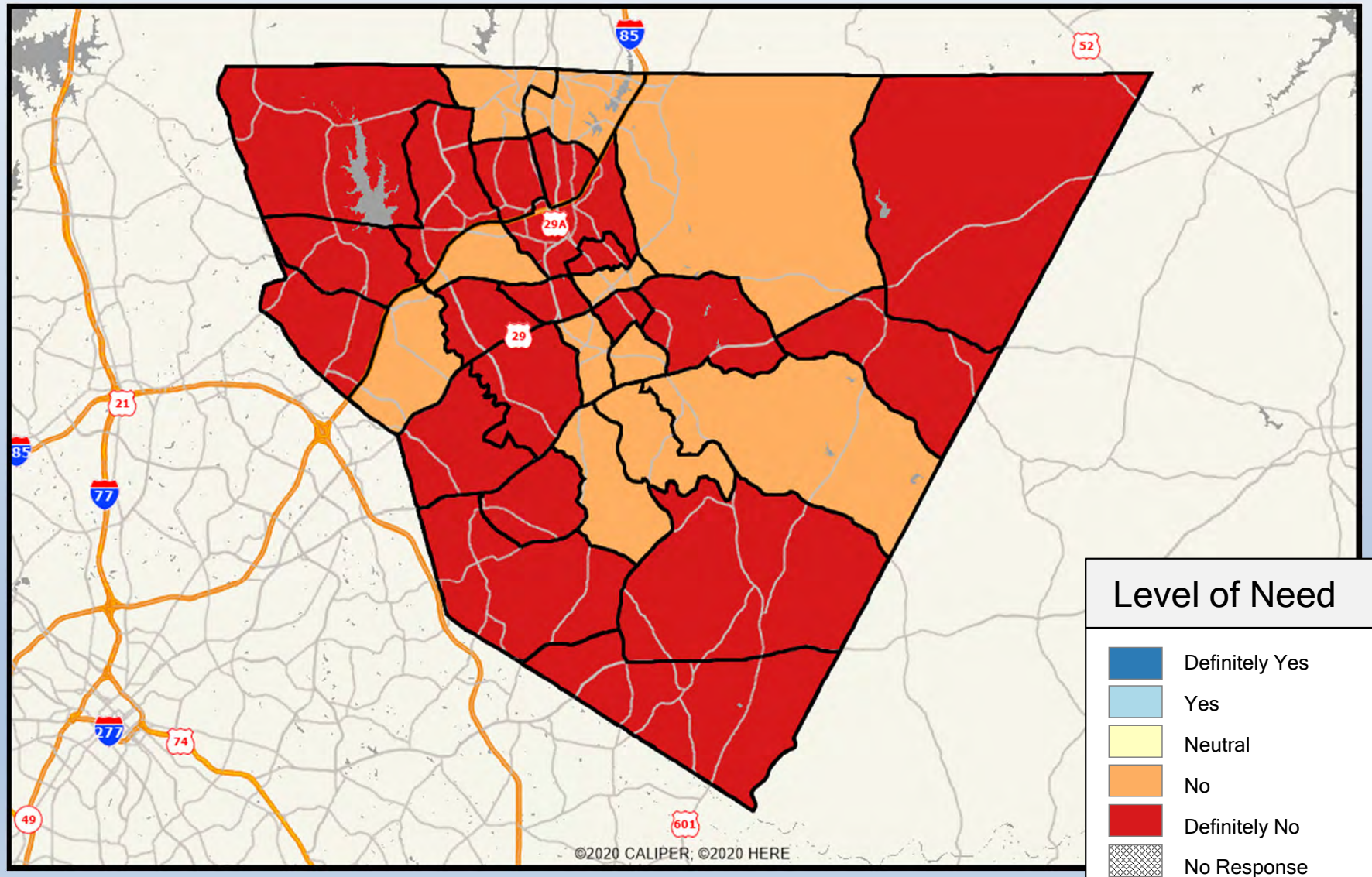
Q7-07. High-speed broadband internet



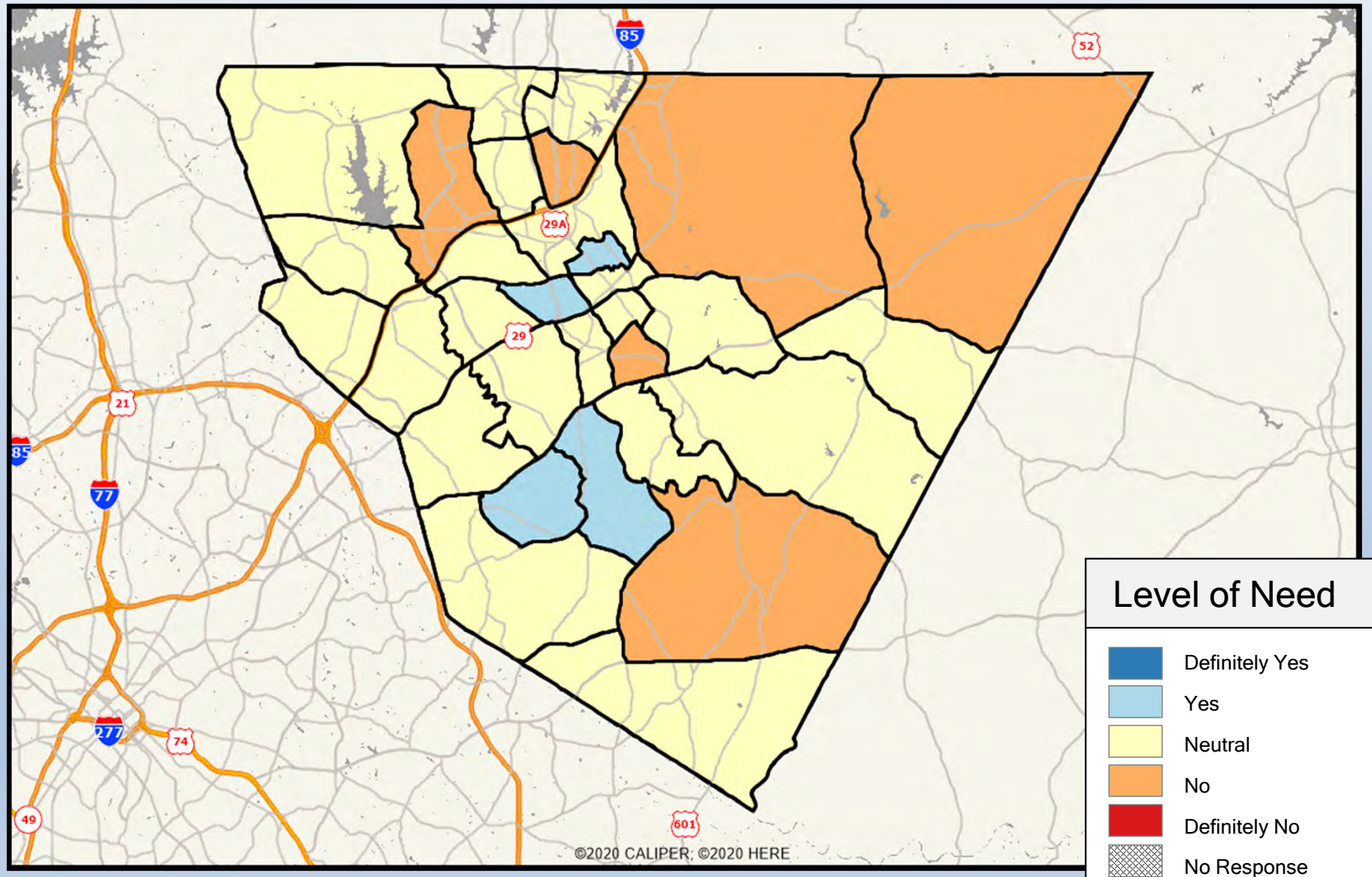
Q7-08. Household utilities (electricity and water service)



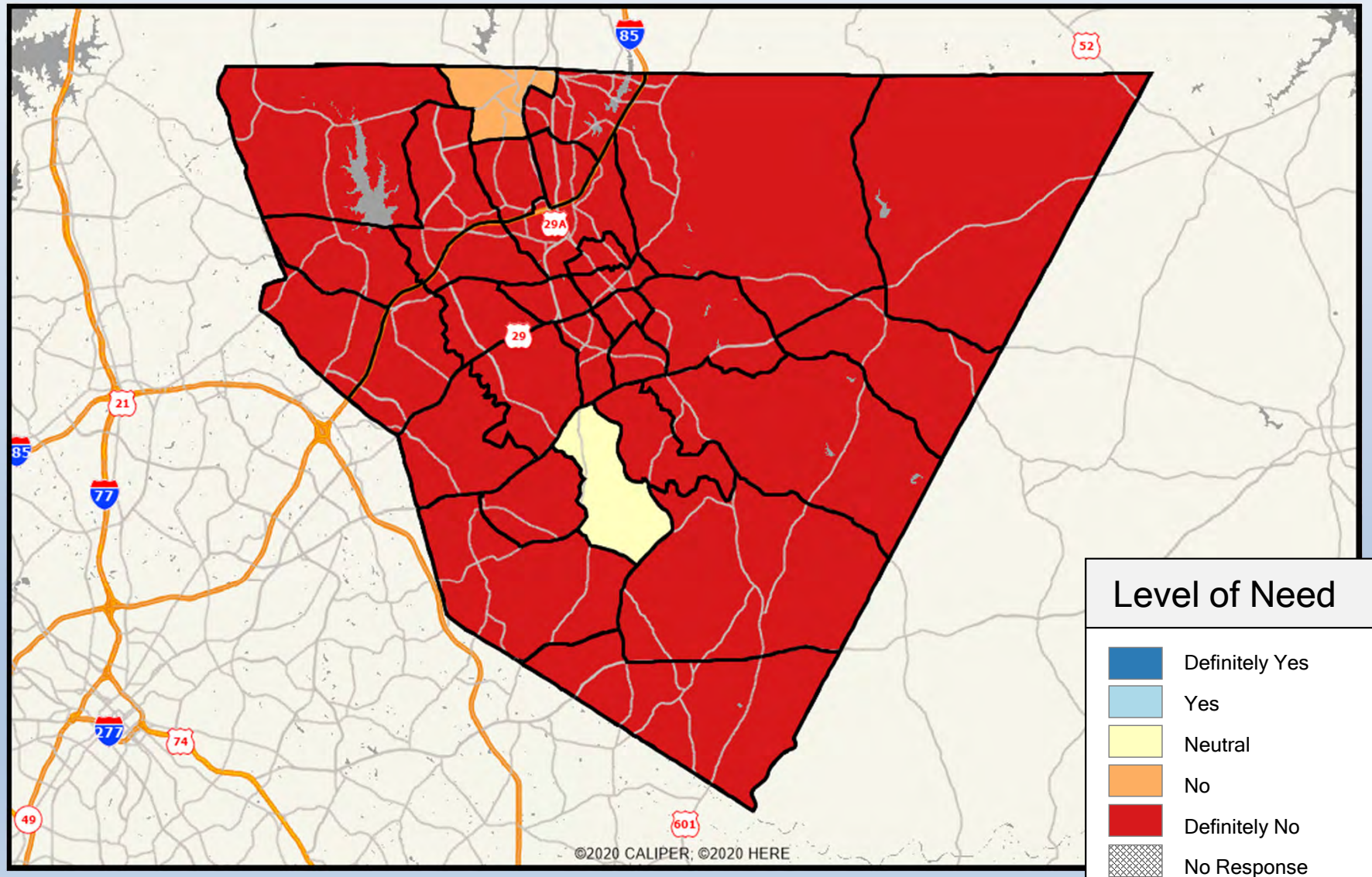
Q7-09. Mental health providers and services



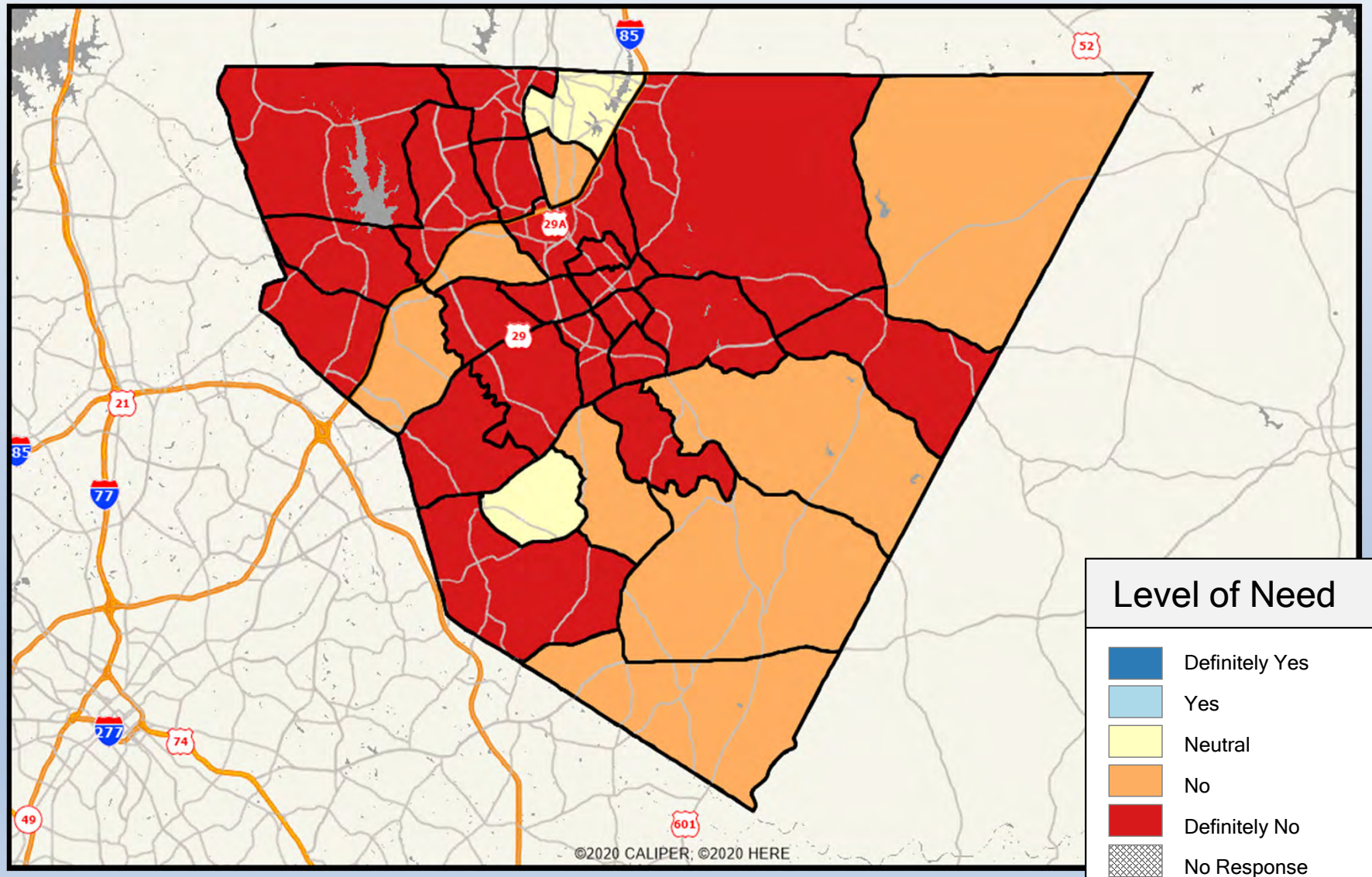
Q7-10. Medical providers and services



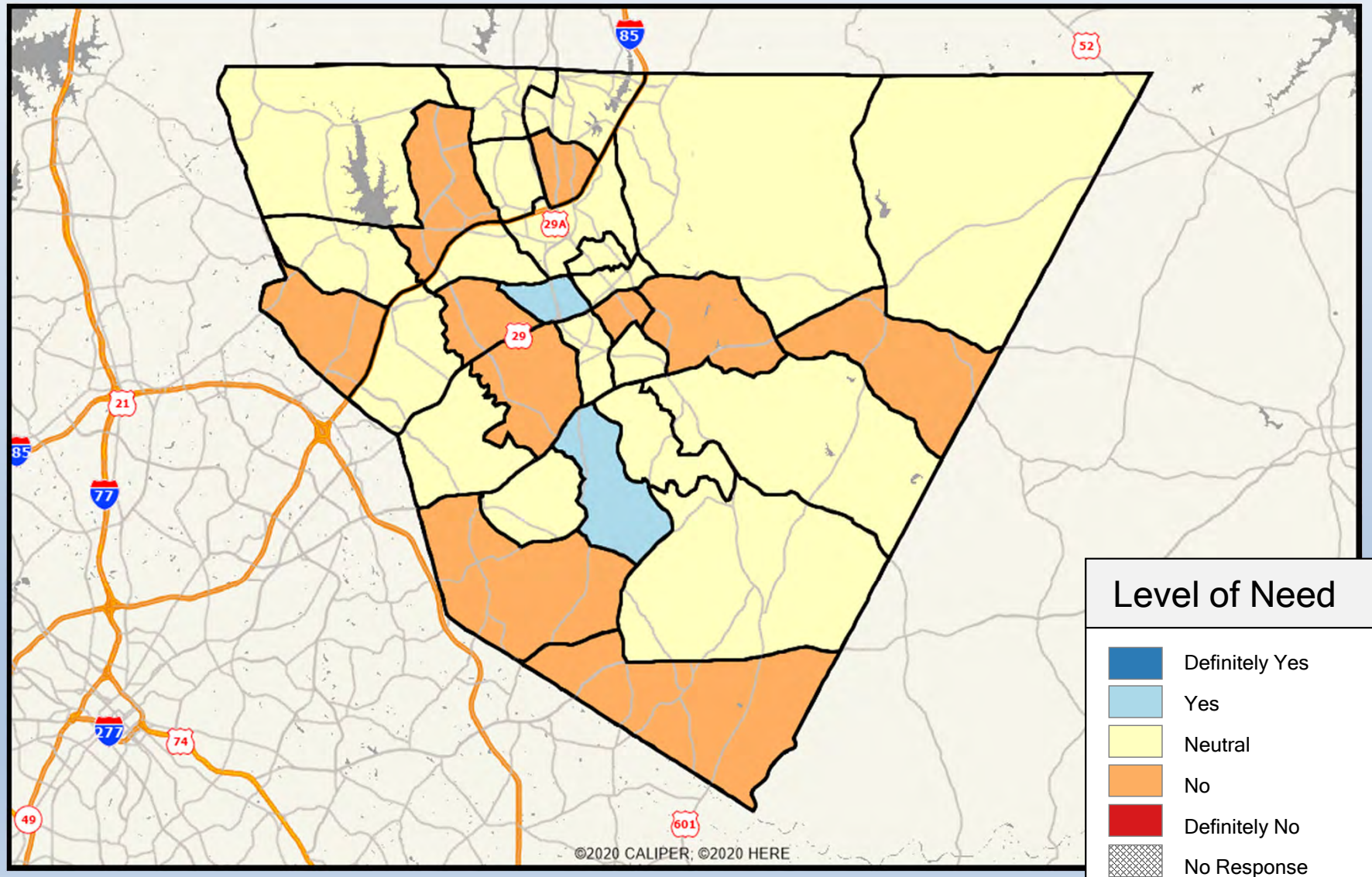
Q7-11. Drug and alcohol recovery resources and services



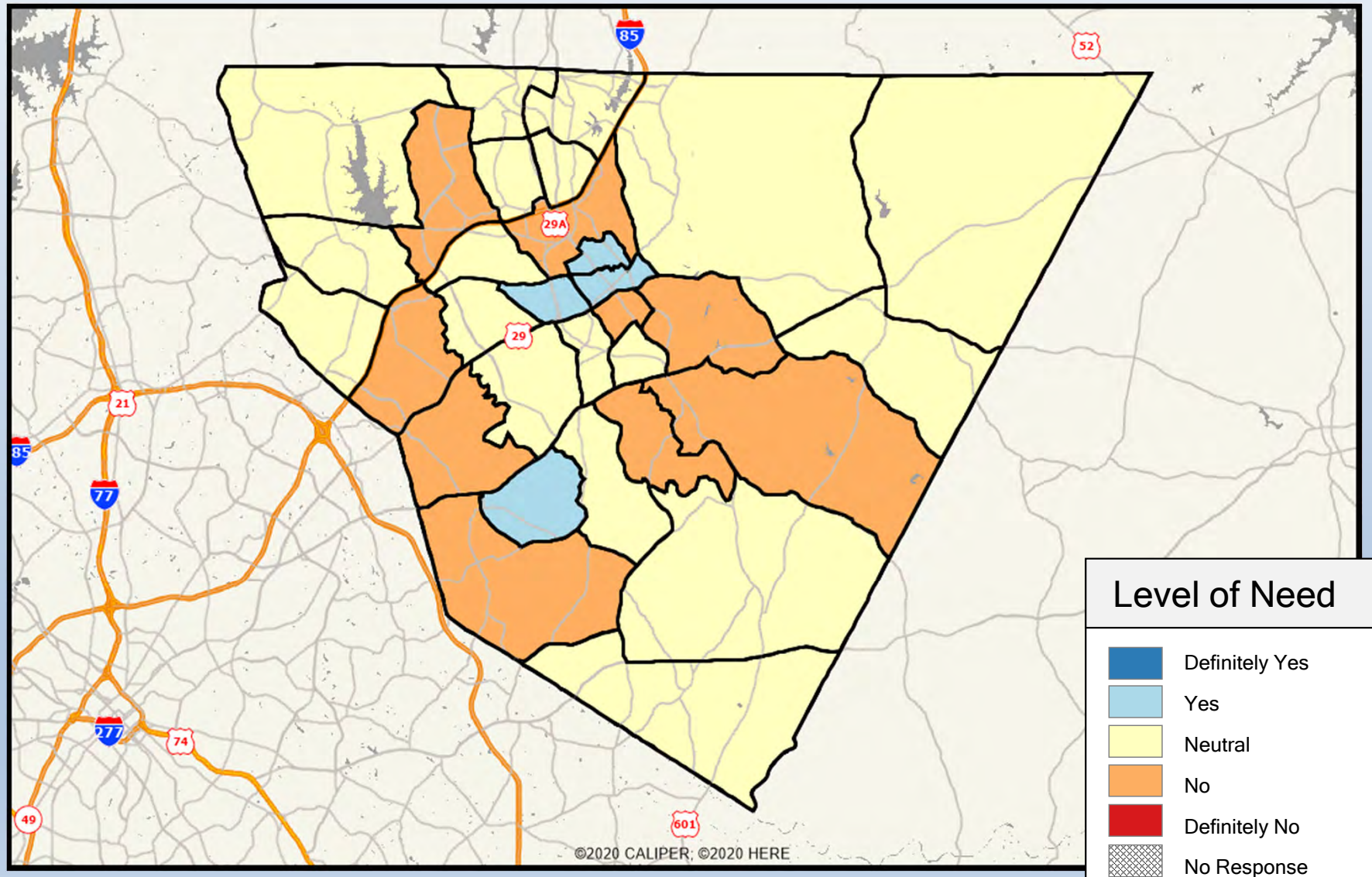
Q7-12. Services for people with disabilities



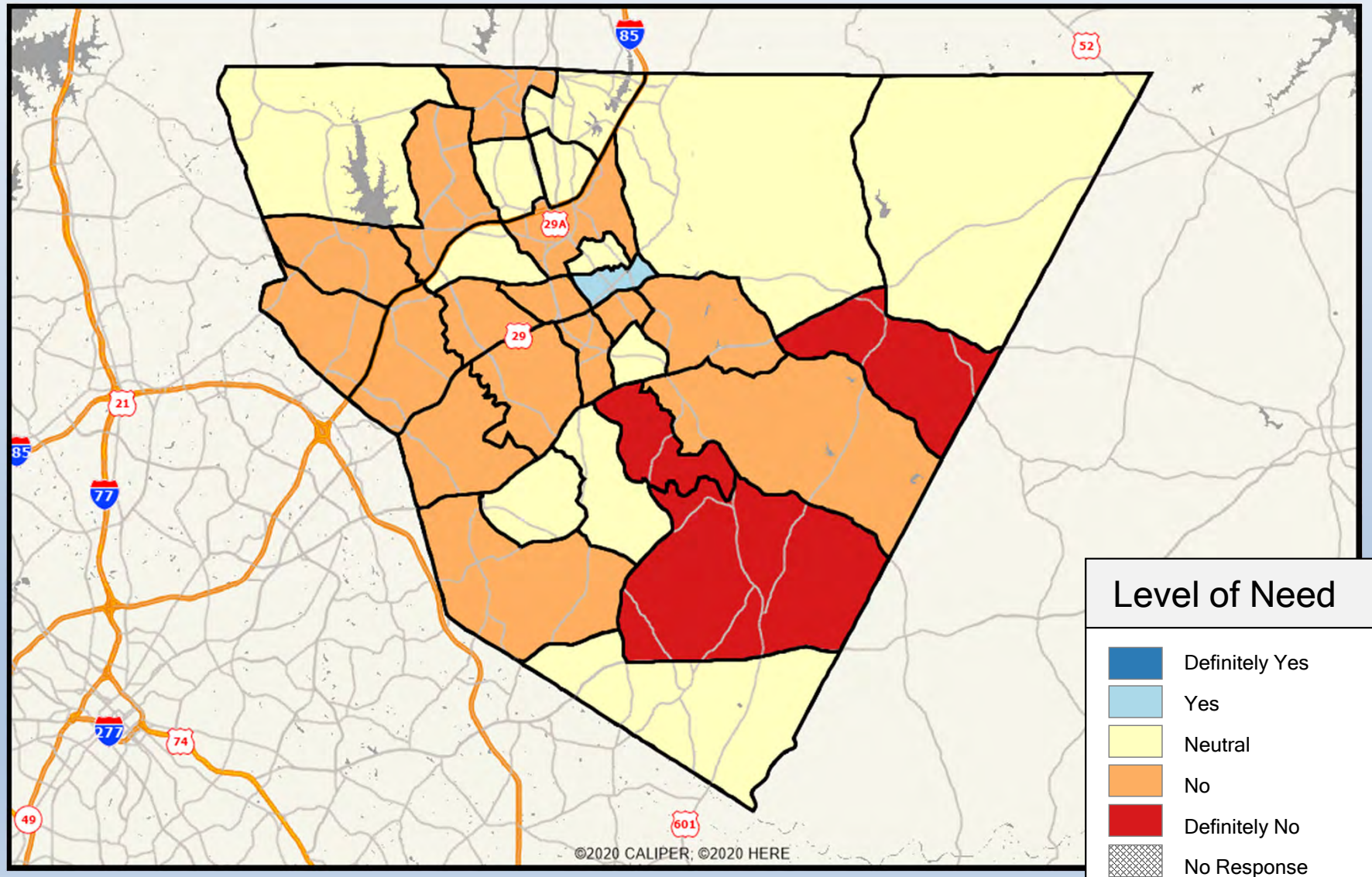
Q7-13. Services for those ages 50 and older



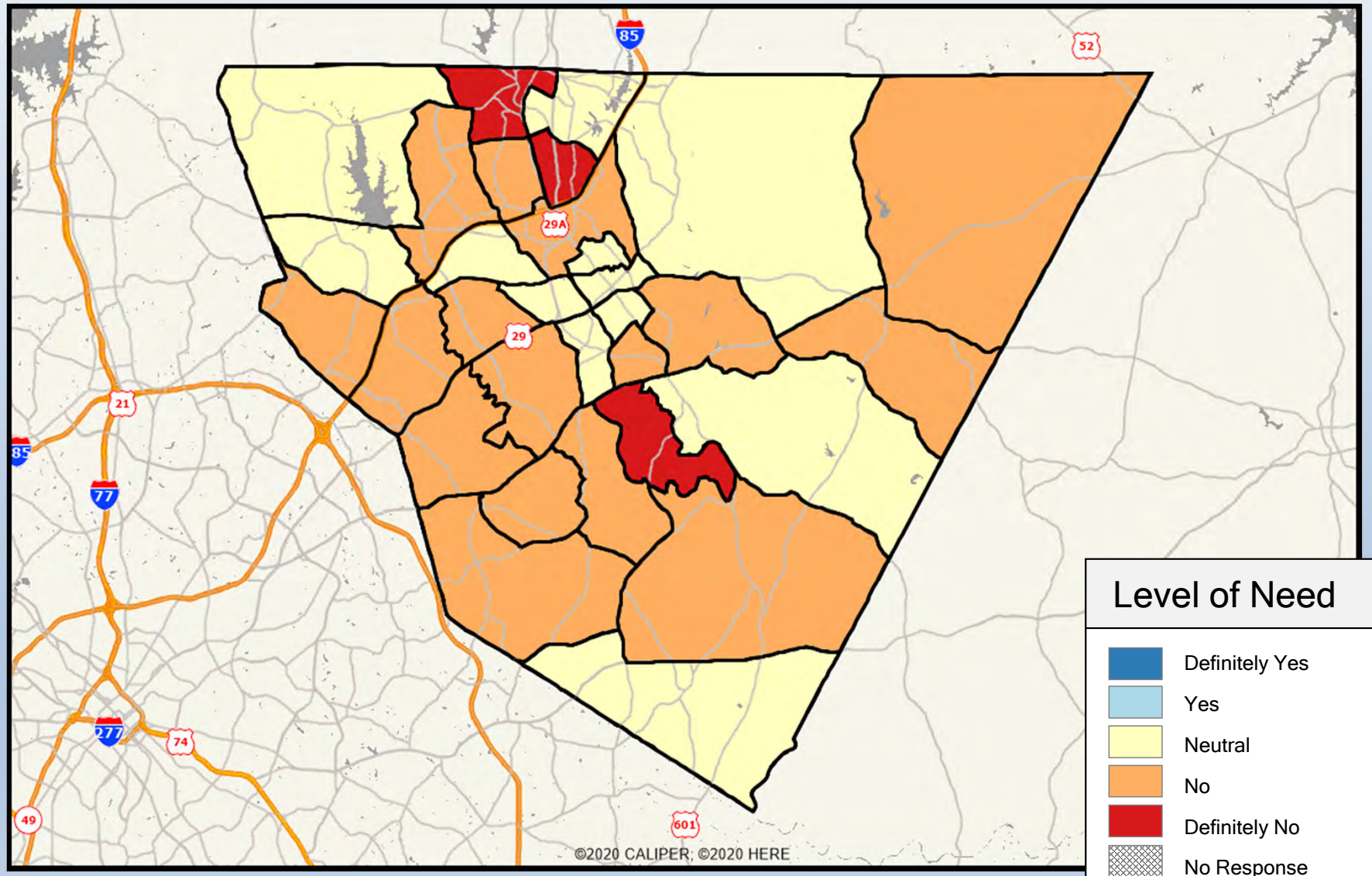
Q7-14. Recreational programs and facilities



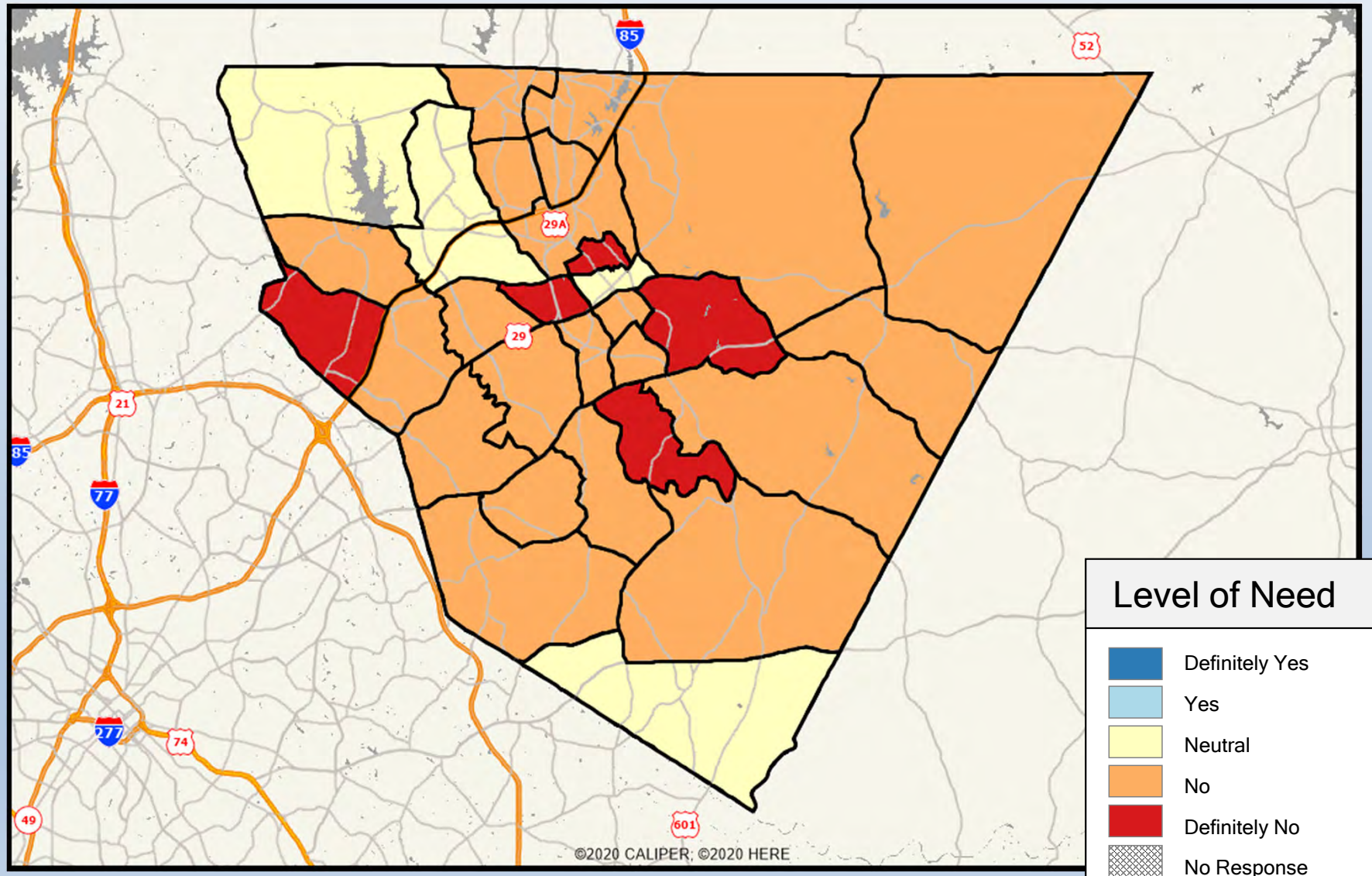
Q7-15. Cultural programs and resources



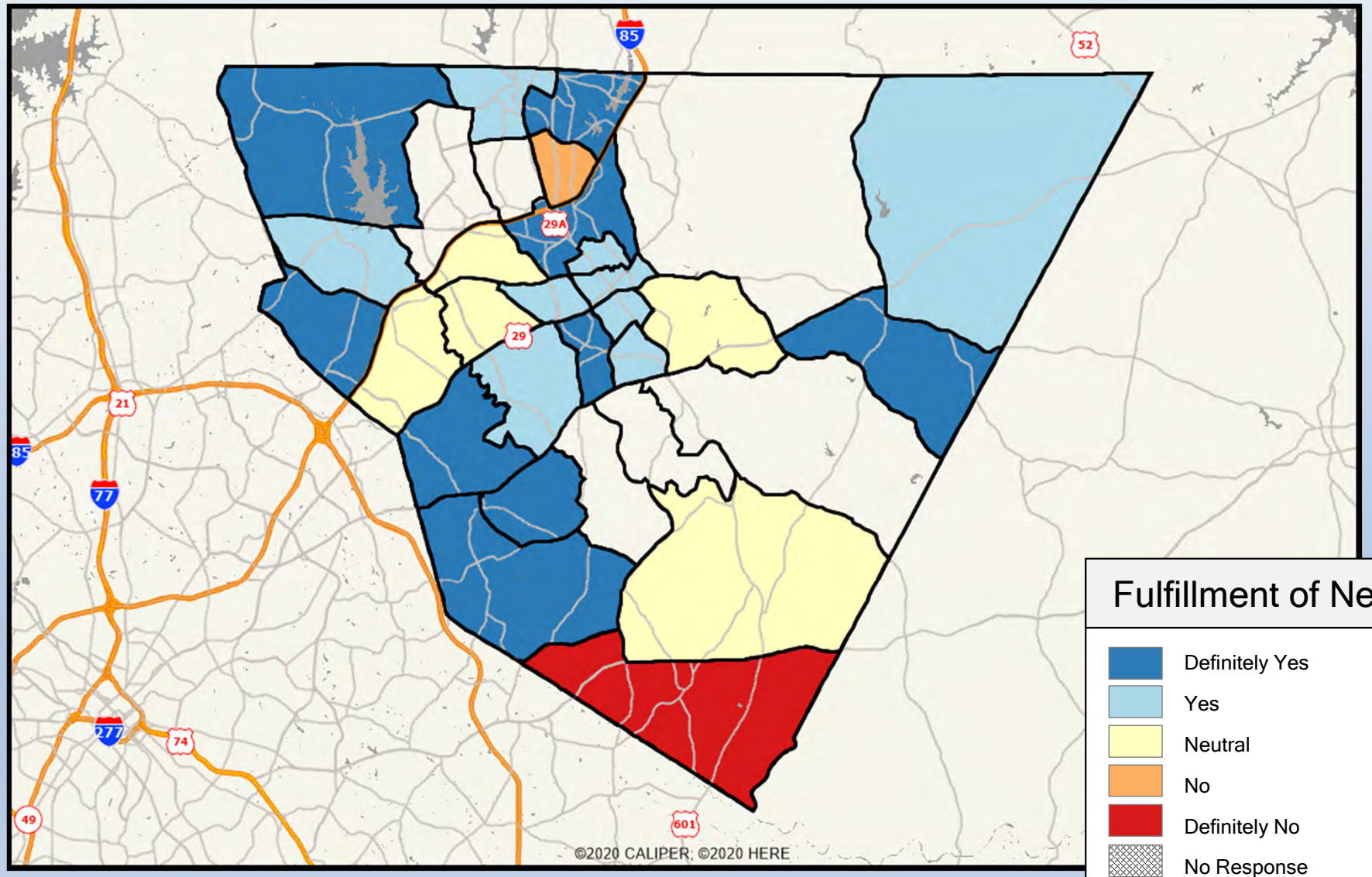
Q7-16. Programs that support social connection and interaction



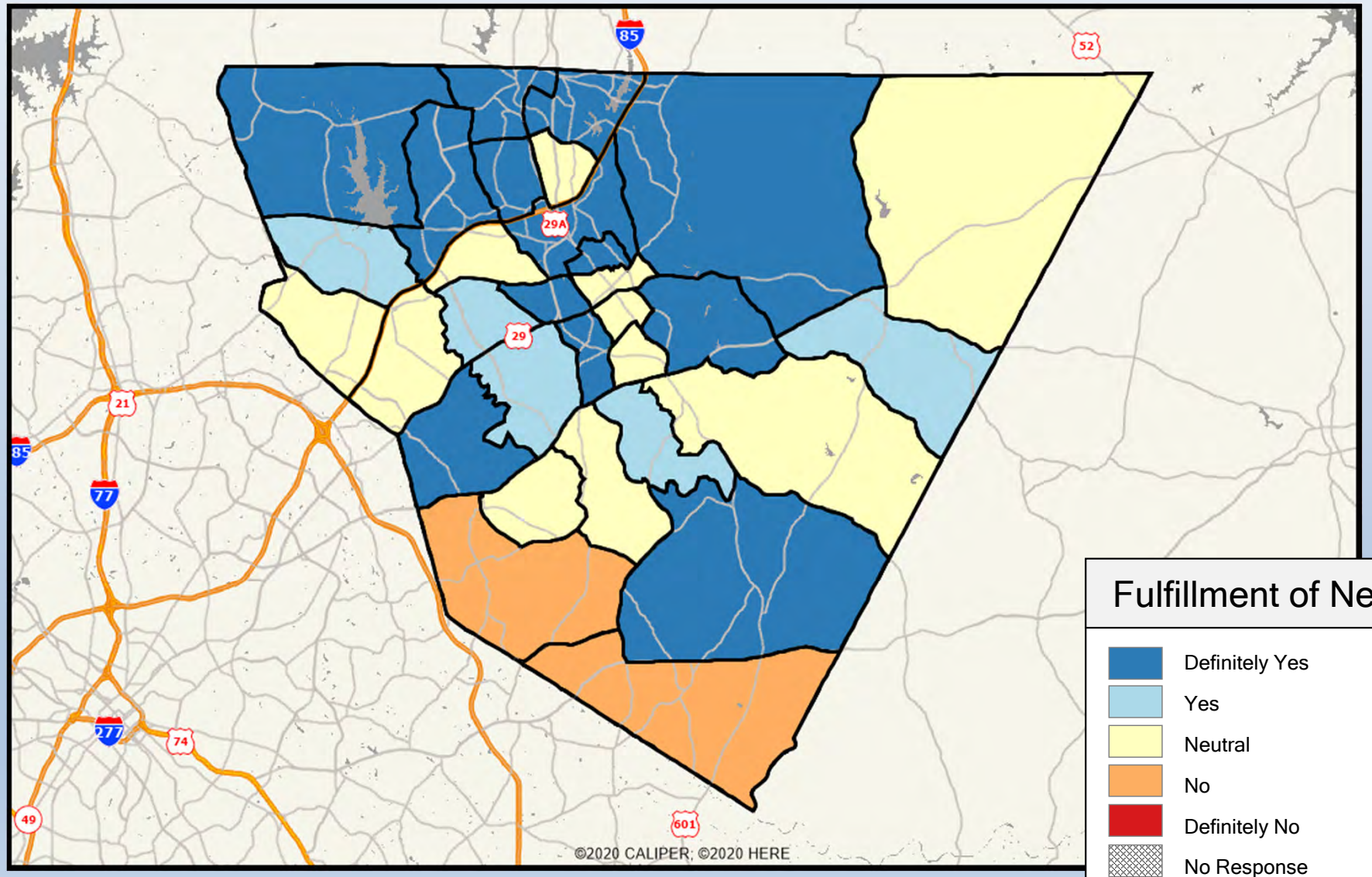
Q7-17. Lifelong learning programs and resources (beyond primary and secondary education)



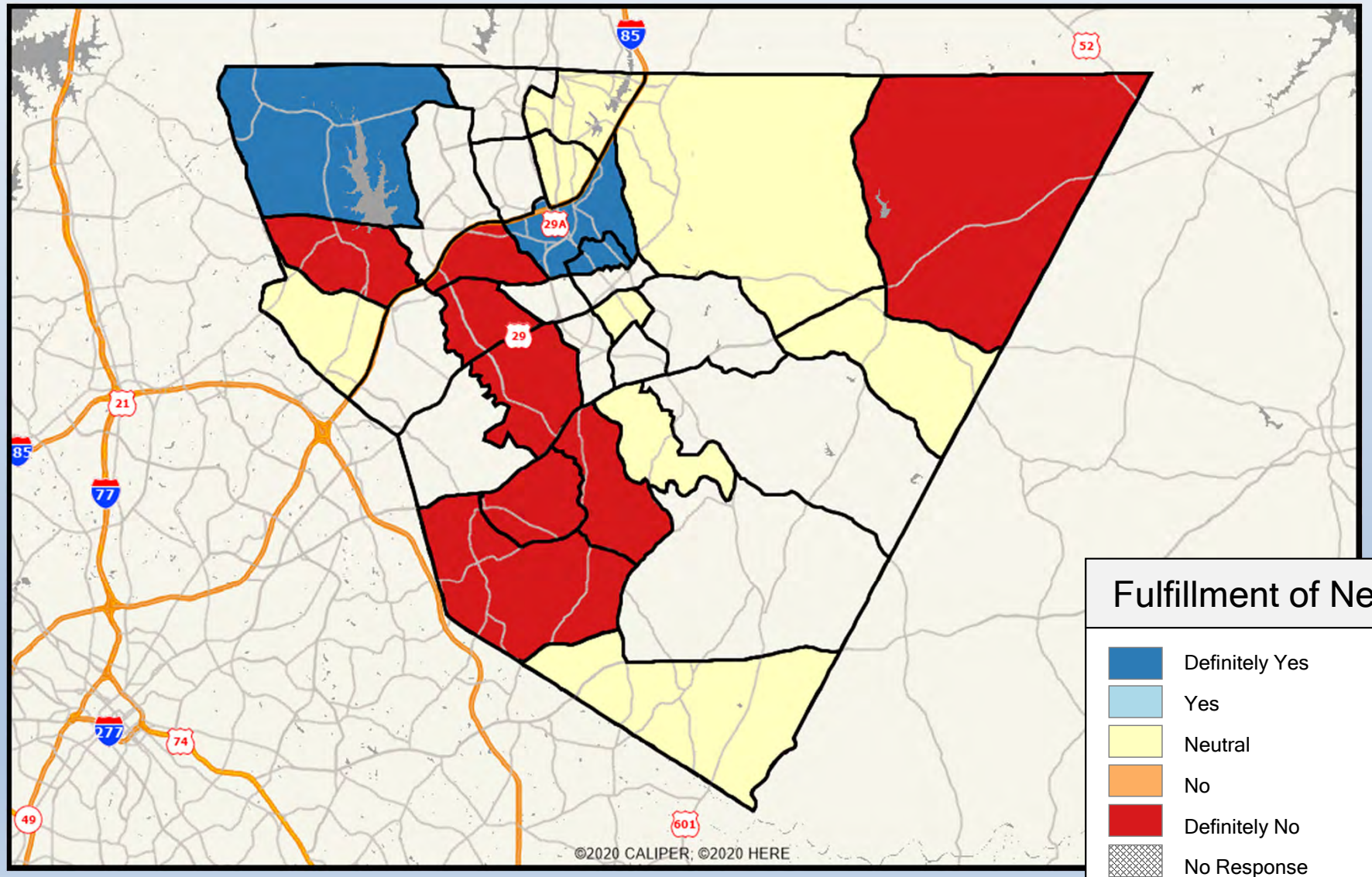
Q7A-01. Food assistance (3 nutritional meals each day)



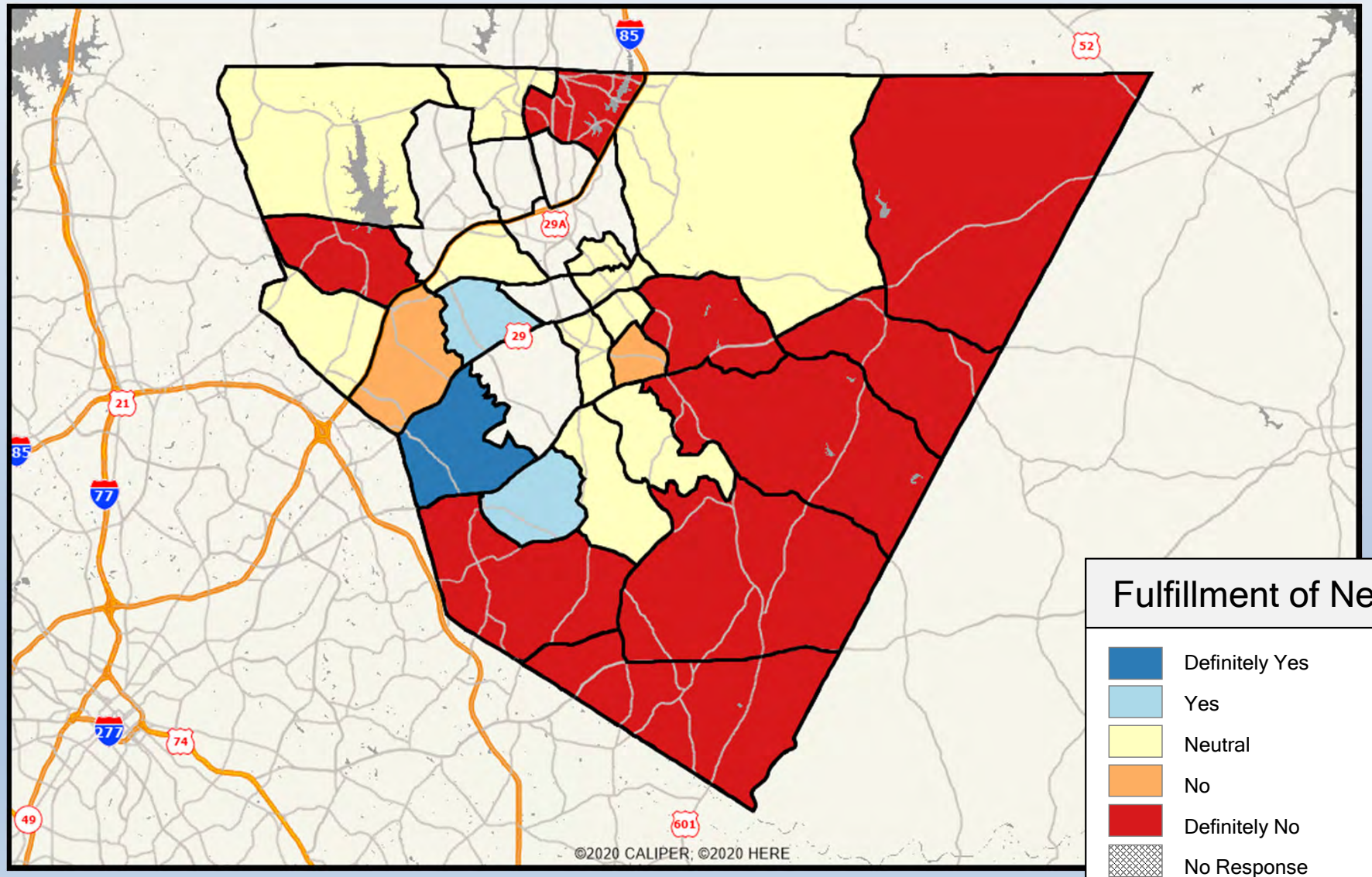
Q7A-02. Employment in Cabarrus County



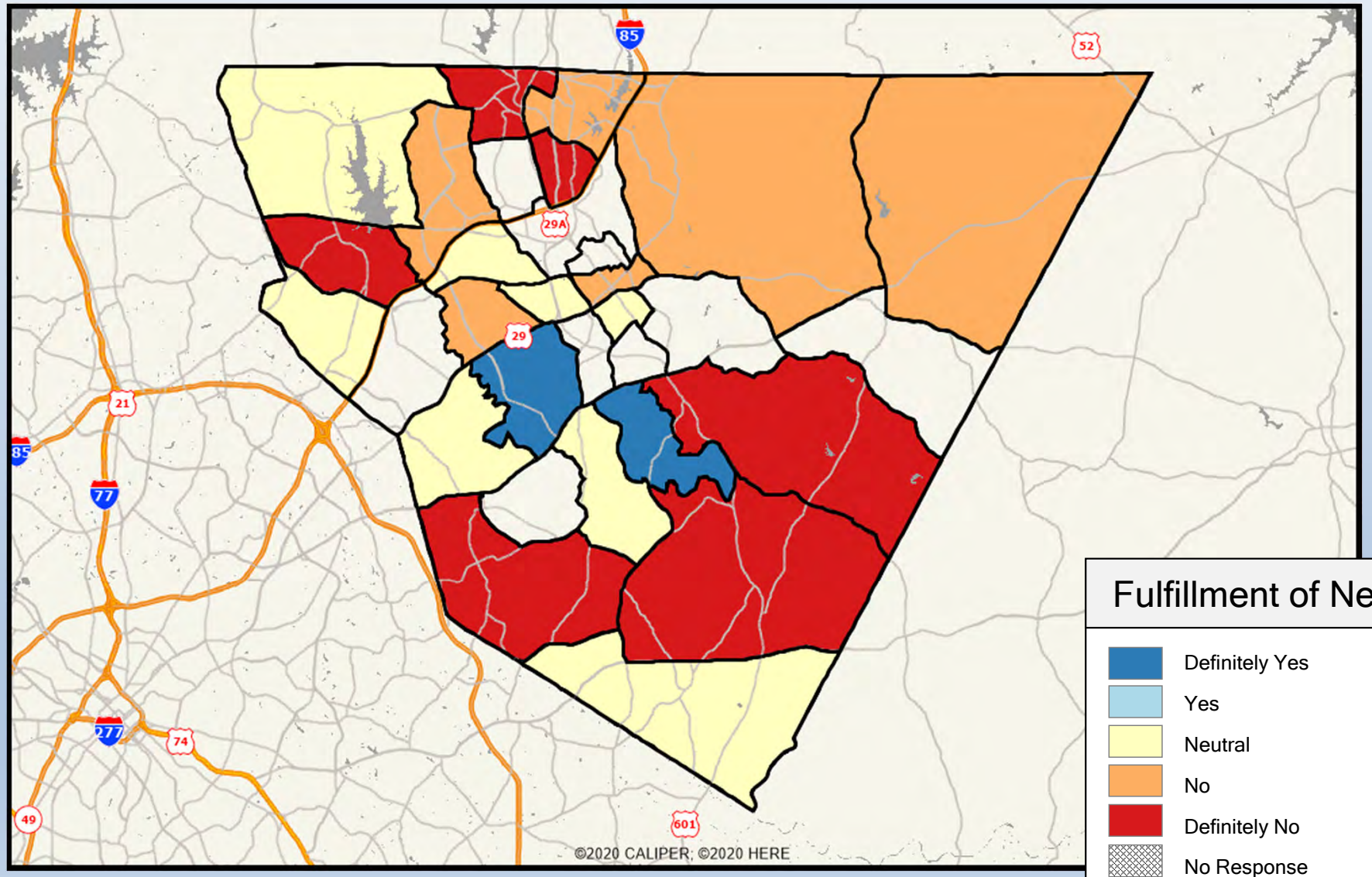
Q7A-03. Job training



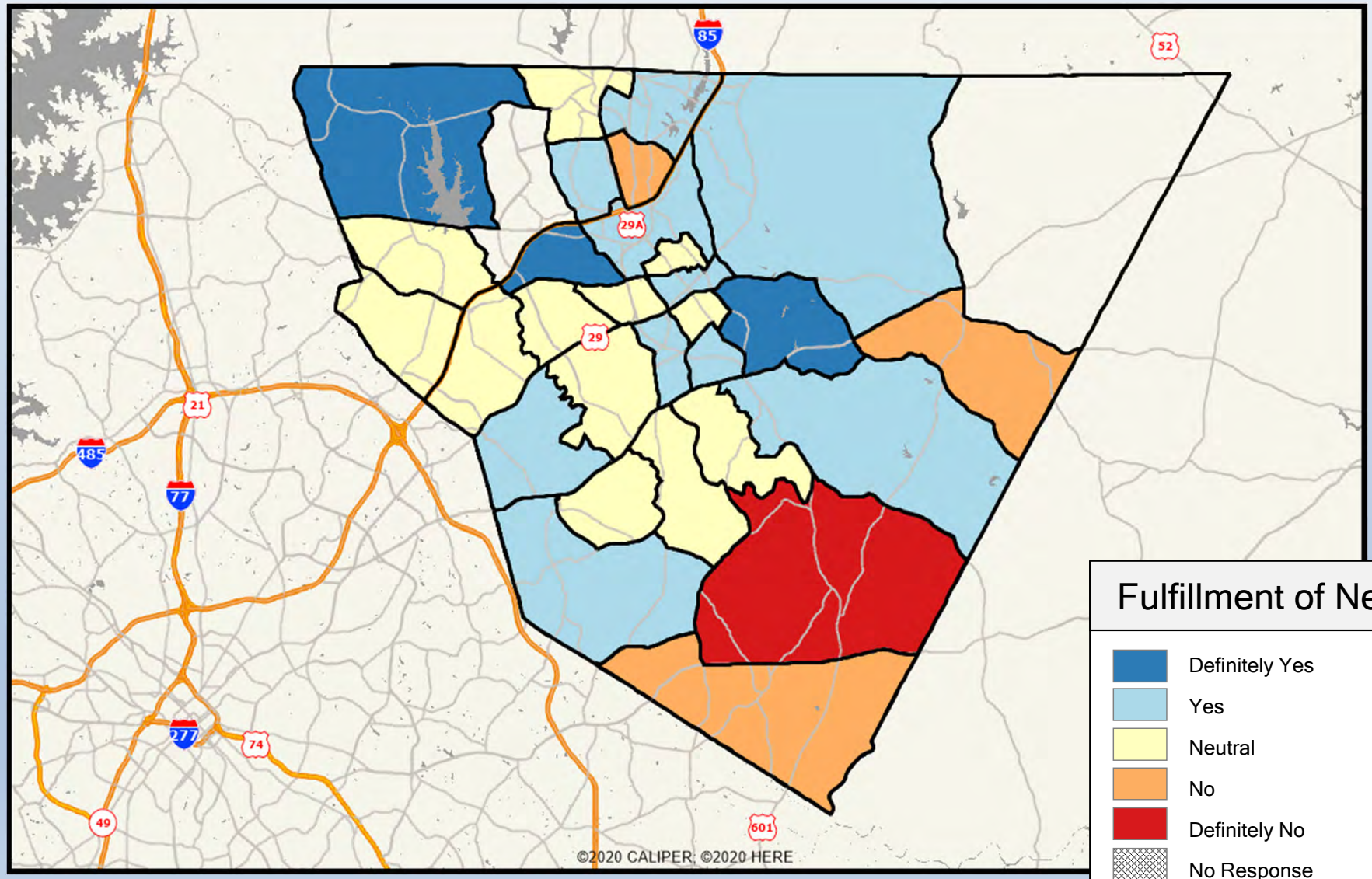
Q7A-04. Public transportation and bus services



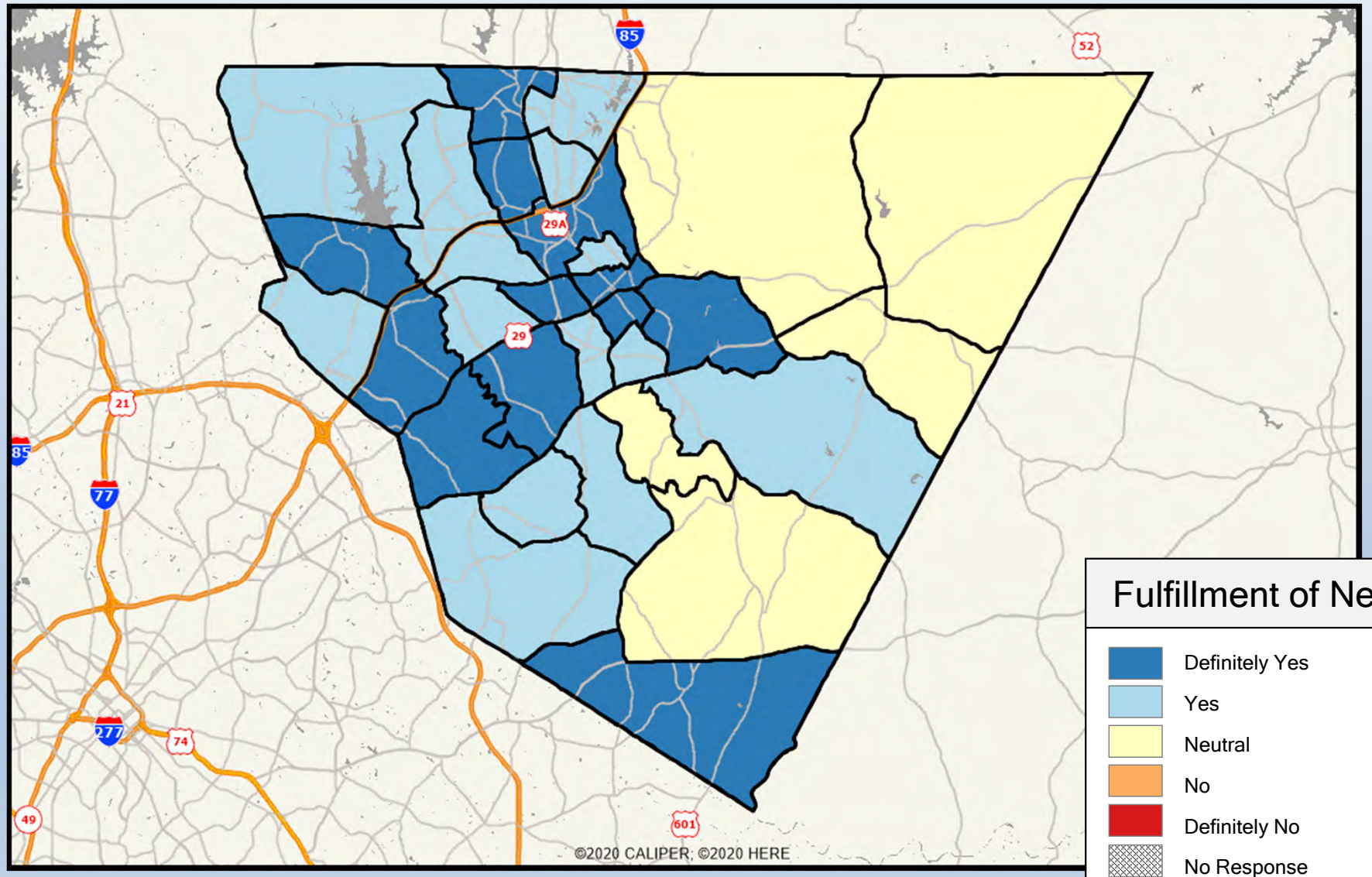
Q7A-05. Affordable childcare



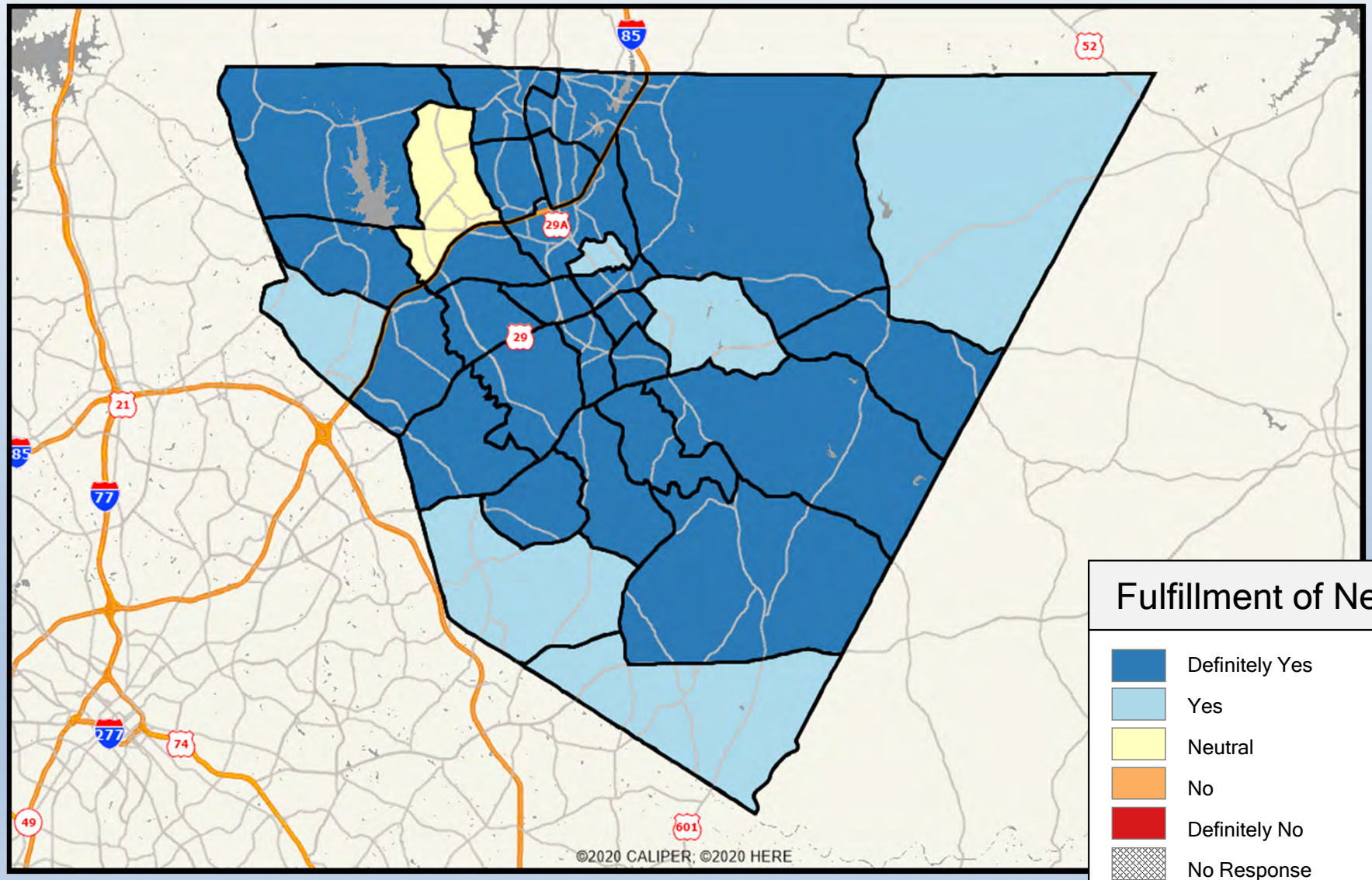
Q7A-06. Housing that is no more than 30% of total household income



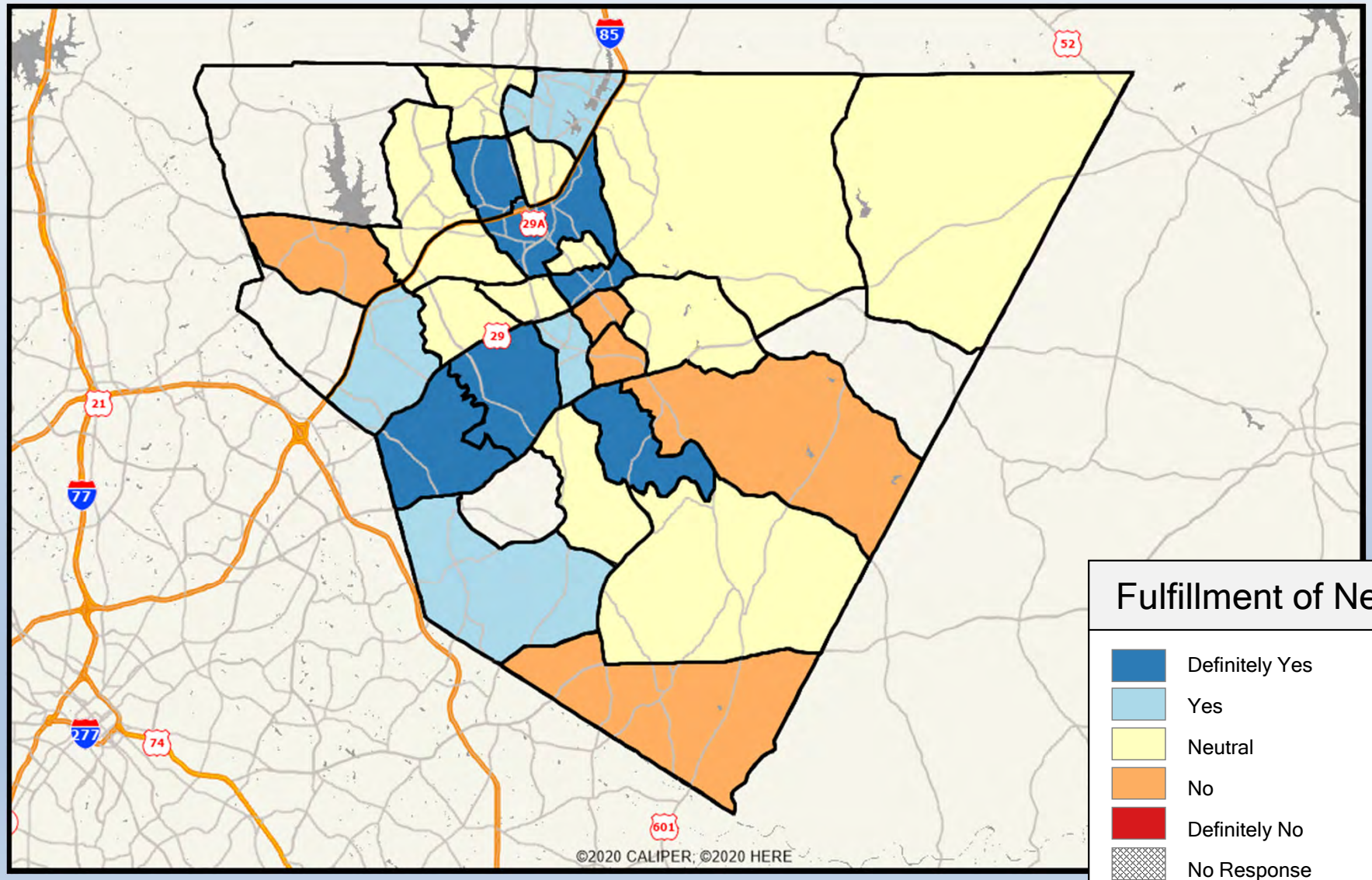
Q7A-07. Hi-speed broadband internet



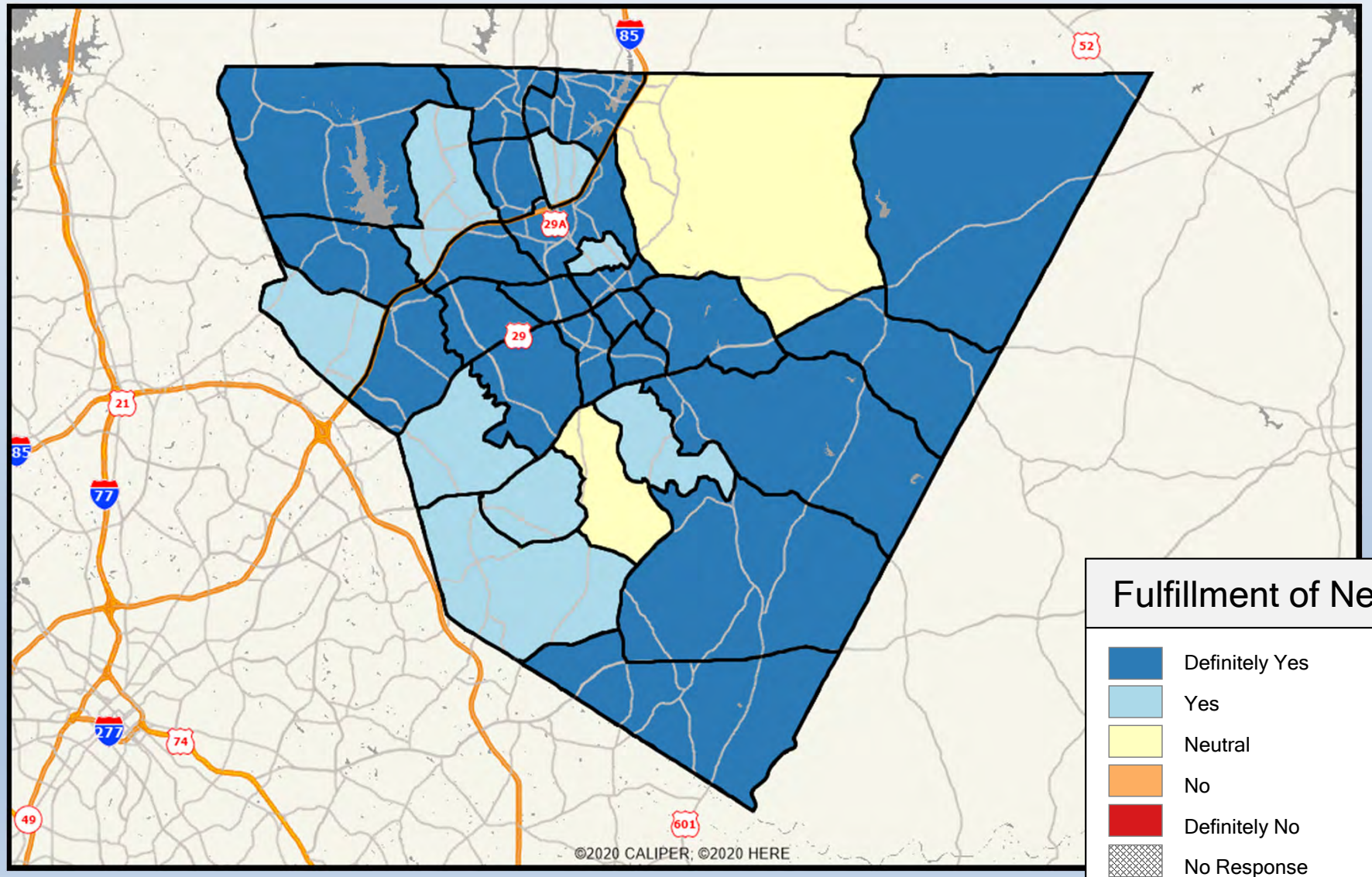
Q7A-08. Household utilities (electricity and water service)



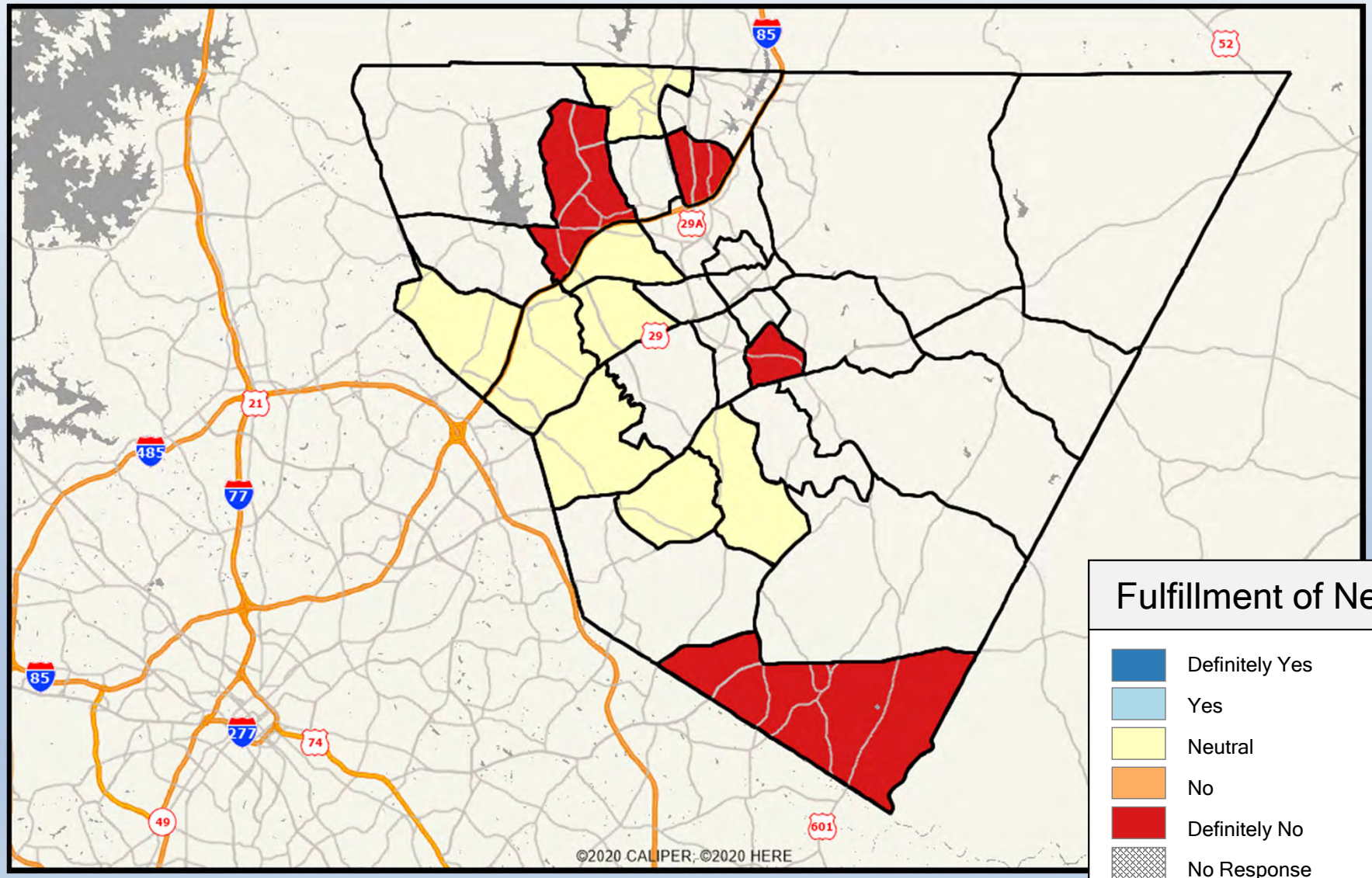
Q7A-09. Mental health providers and services



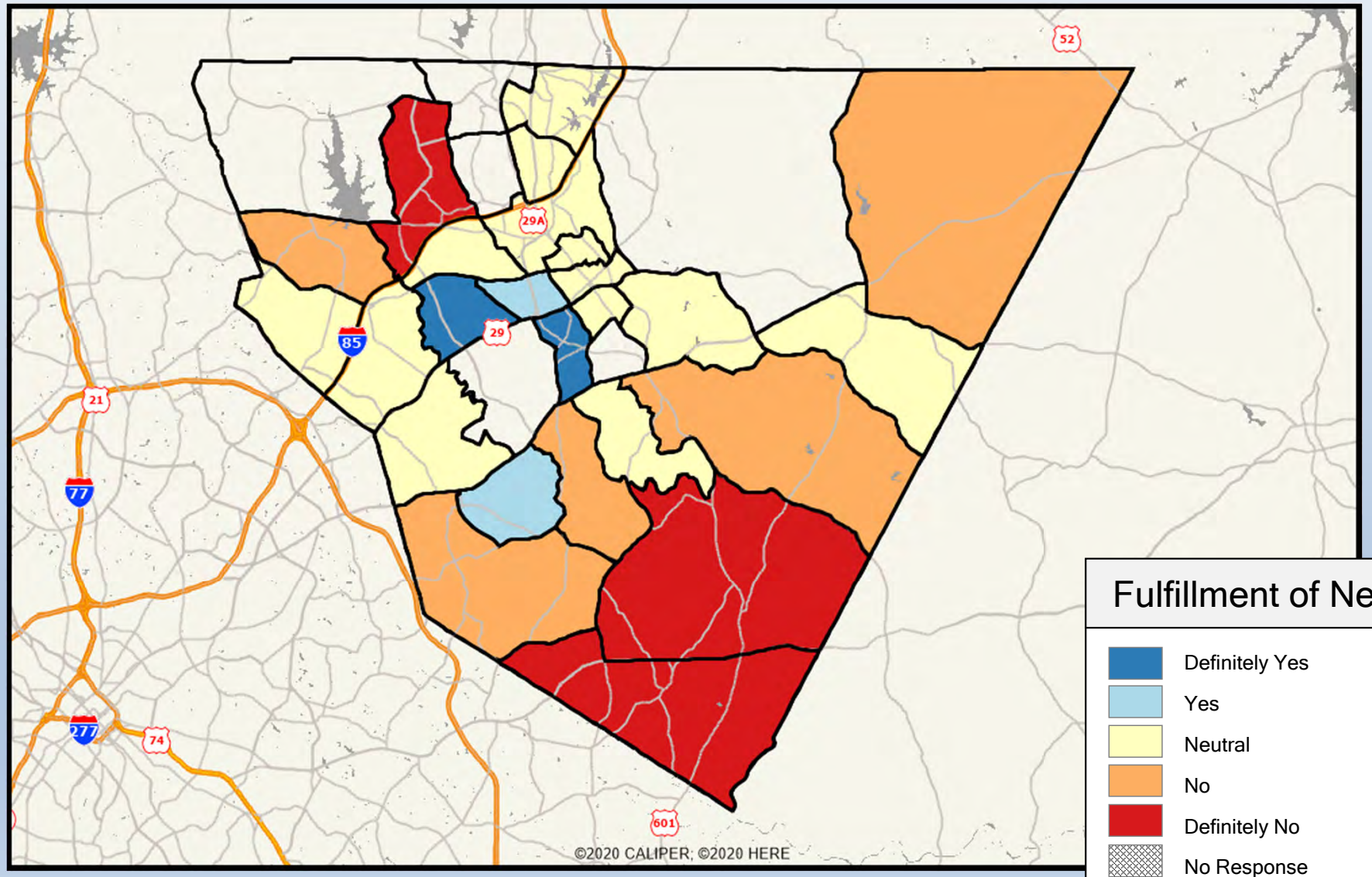
Q7A-10. Medical providers and services



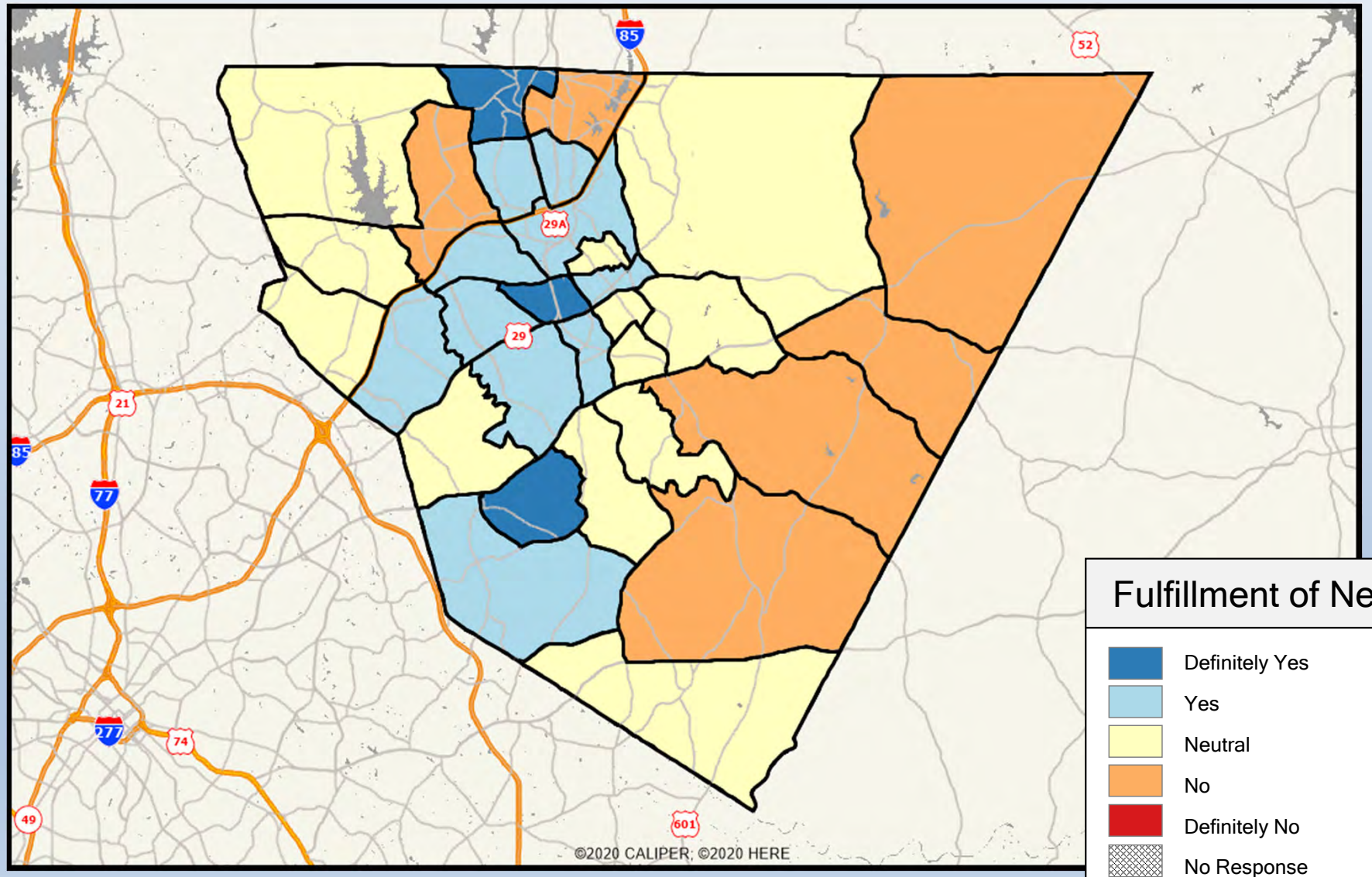
Q7A-11. Drug and alcohol recovery resources and services



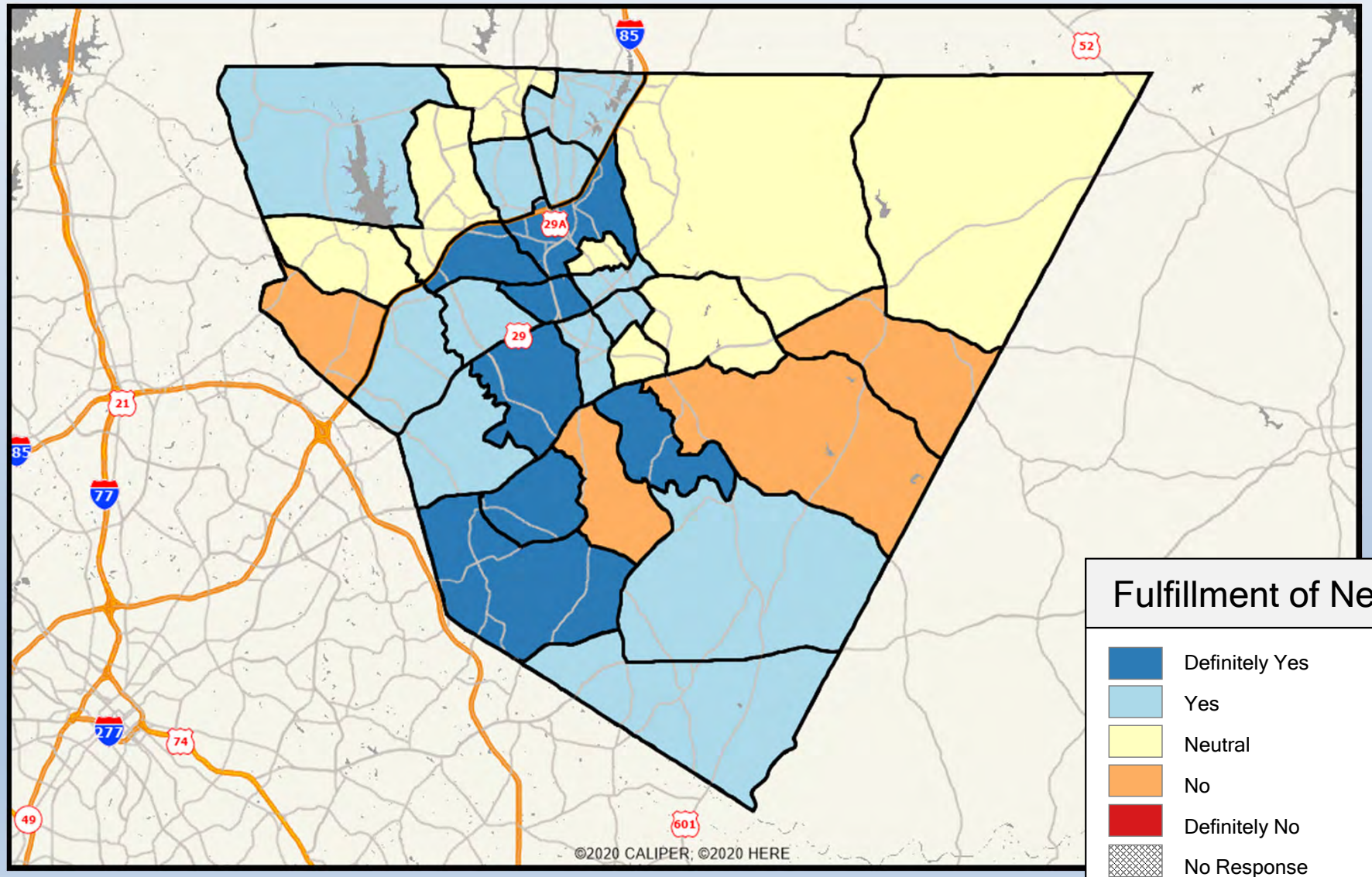
Q7A-12. Services for people with disabilities



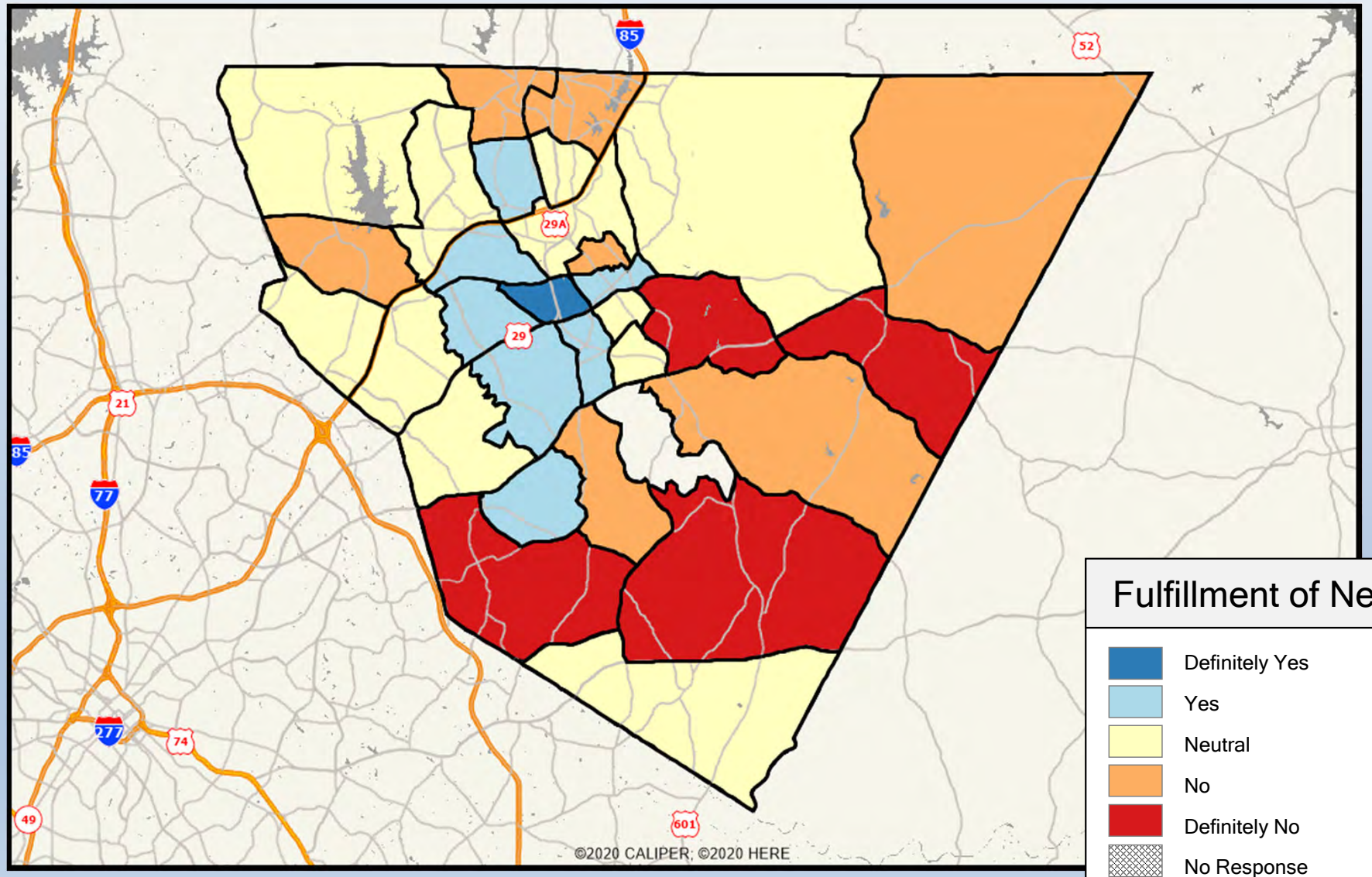
Q7A-13. Services for those ages 50 and older



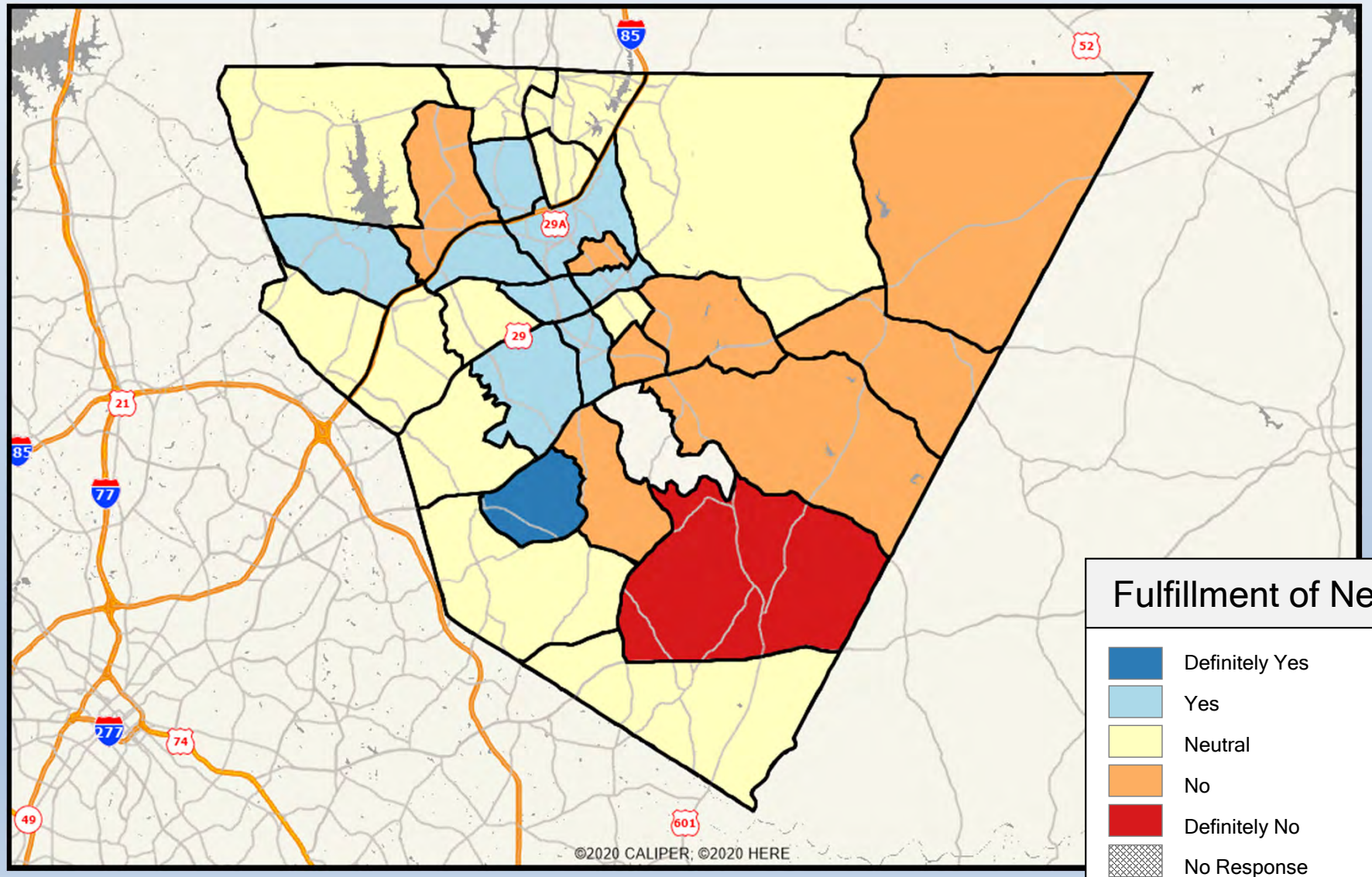
Q7A-14. Recreational programs and facilities



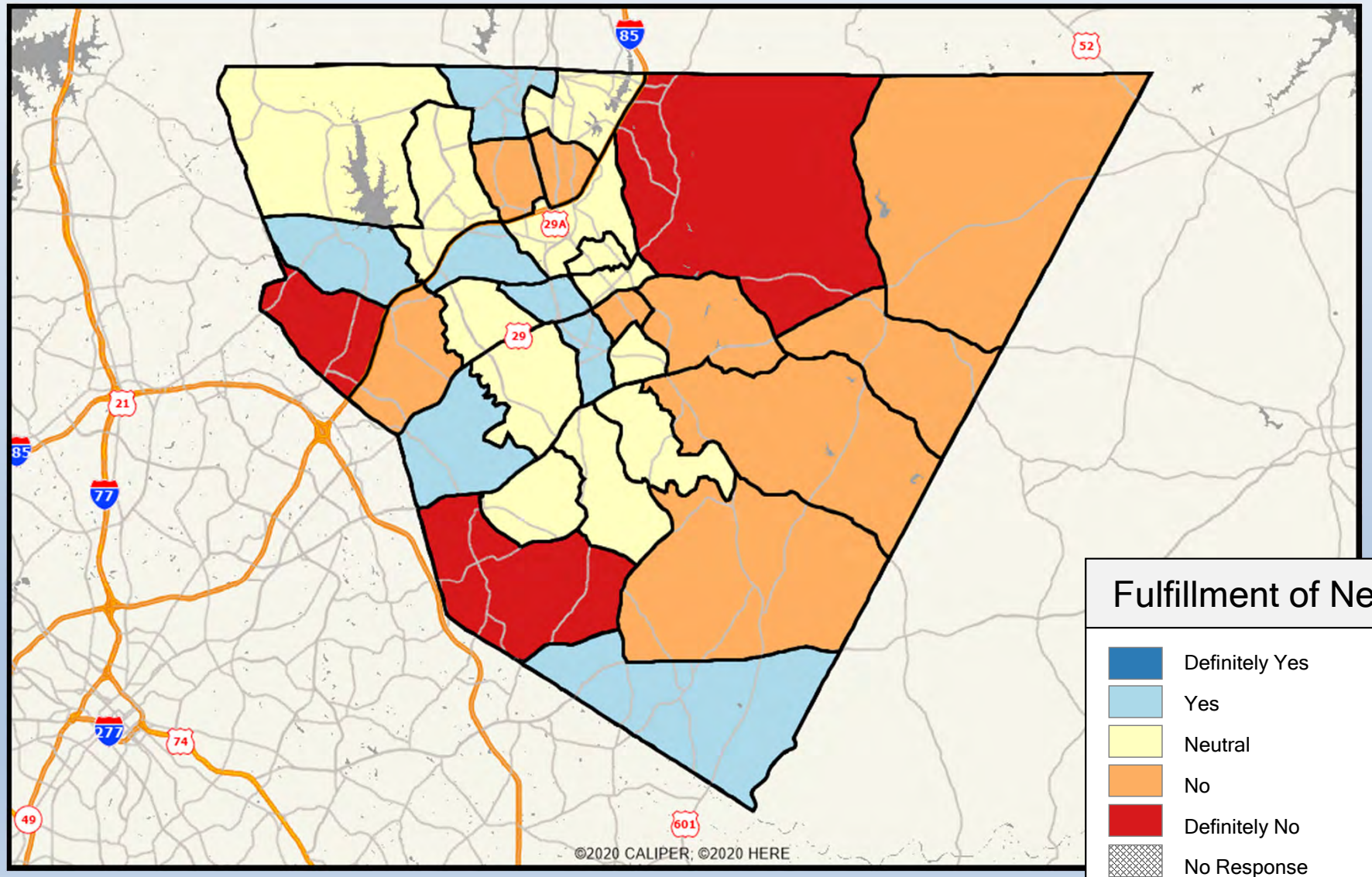
Q7A-15. Cultural programs and resources



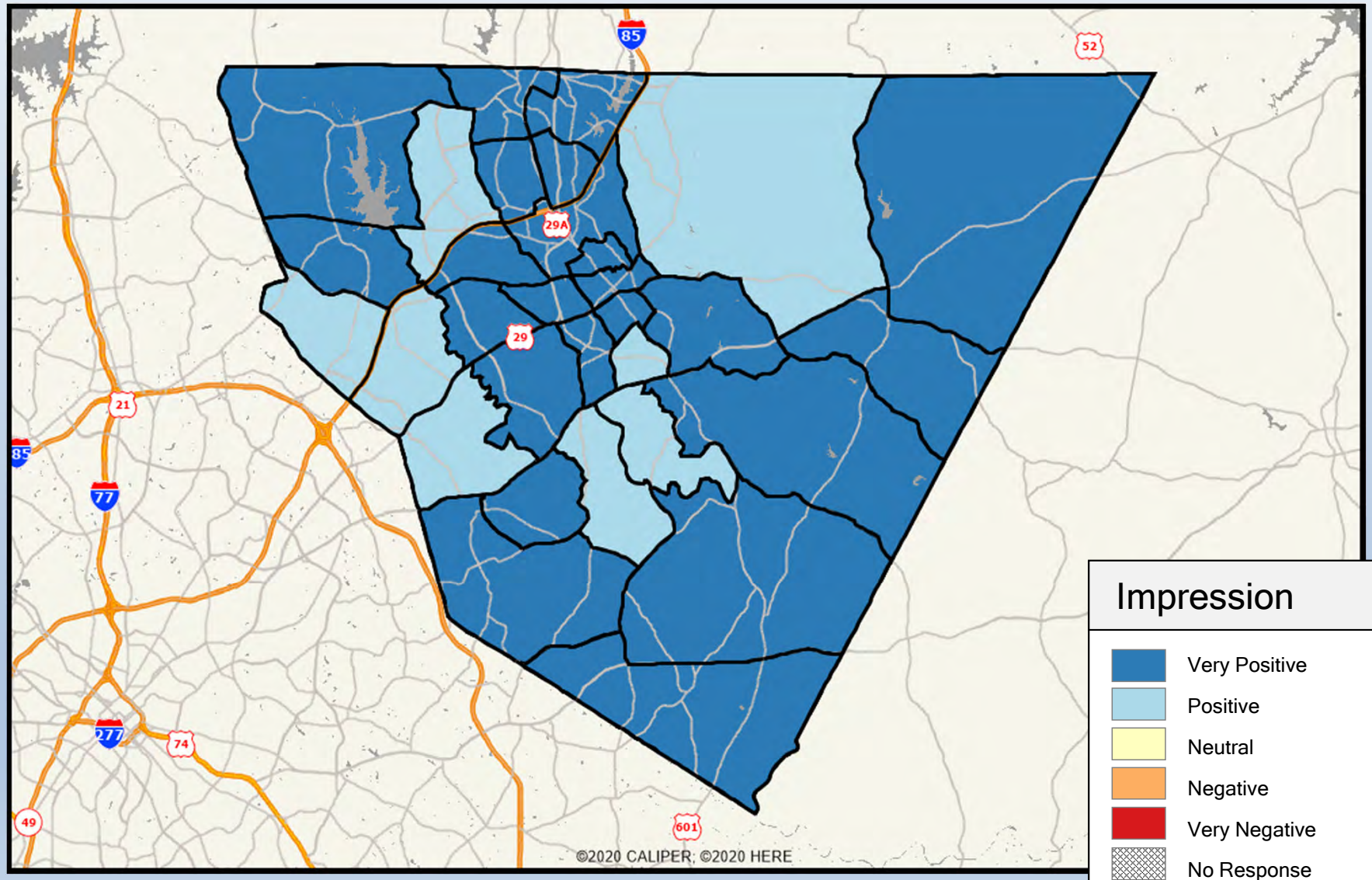
Q7A-16. Programs that support social connection and interaction



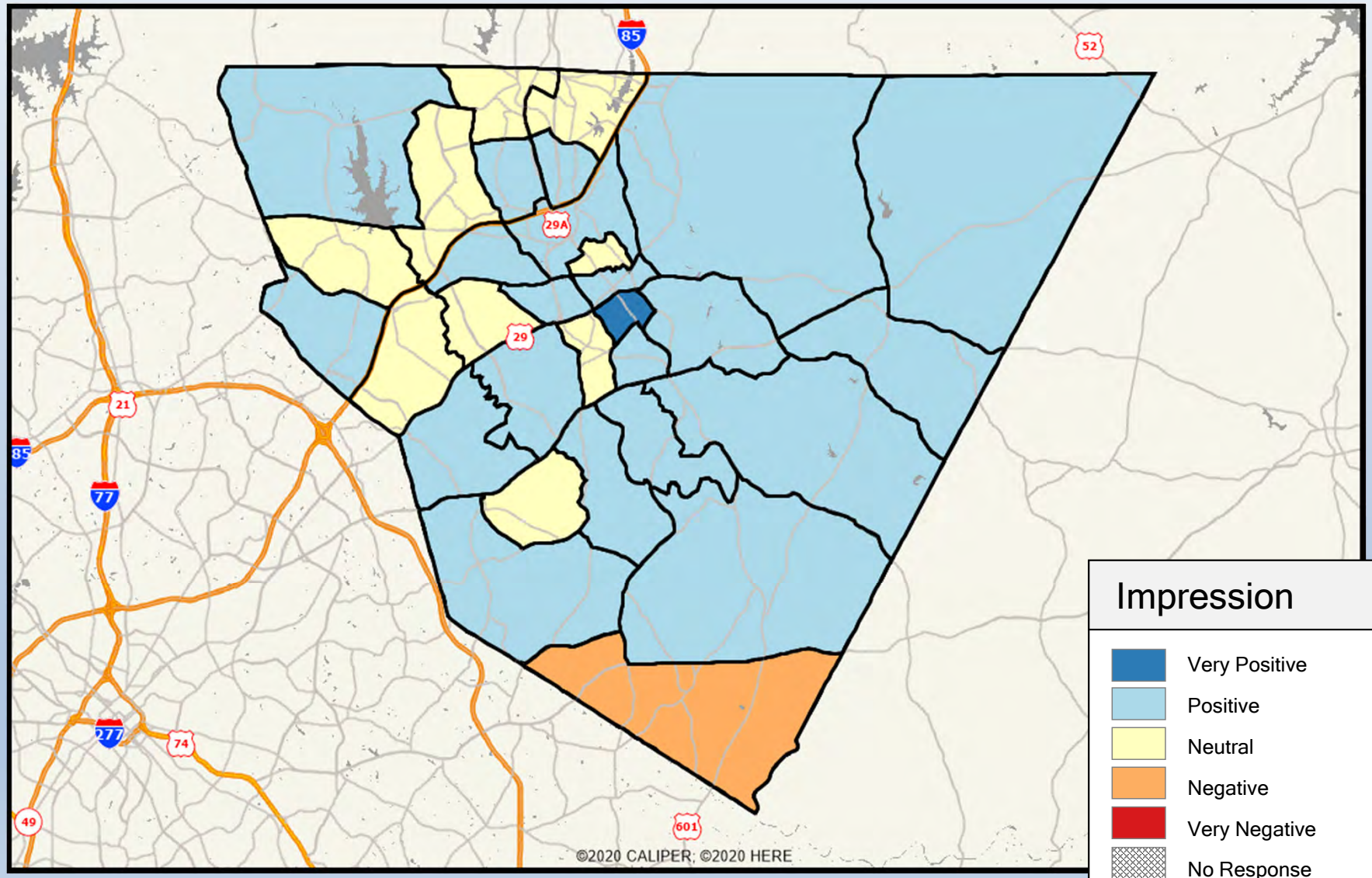
Q7A-17. Lifelong learning programs and resources (beyond primary and secondary education)



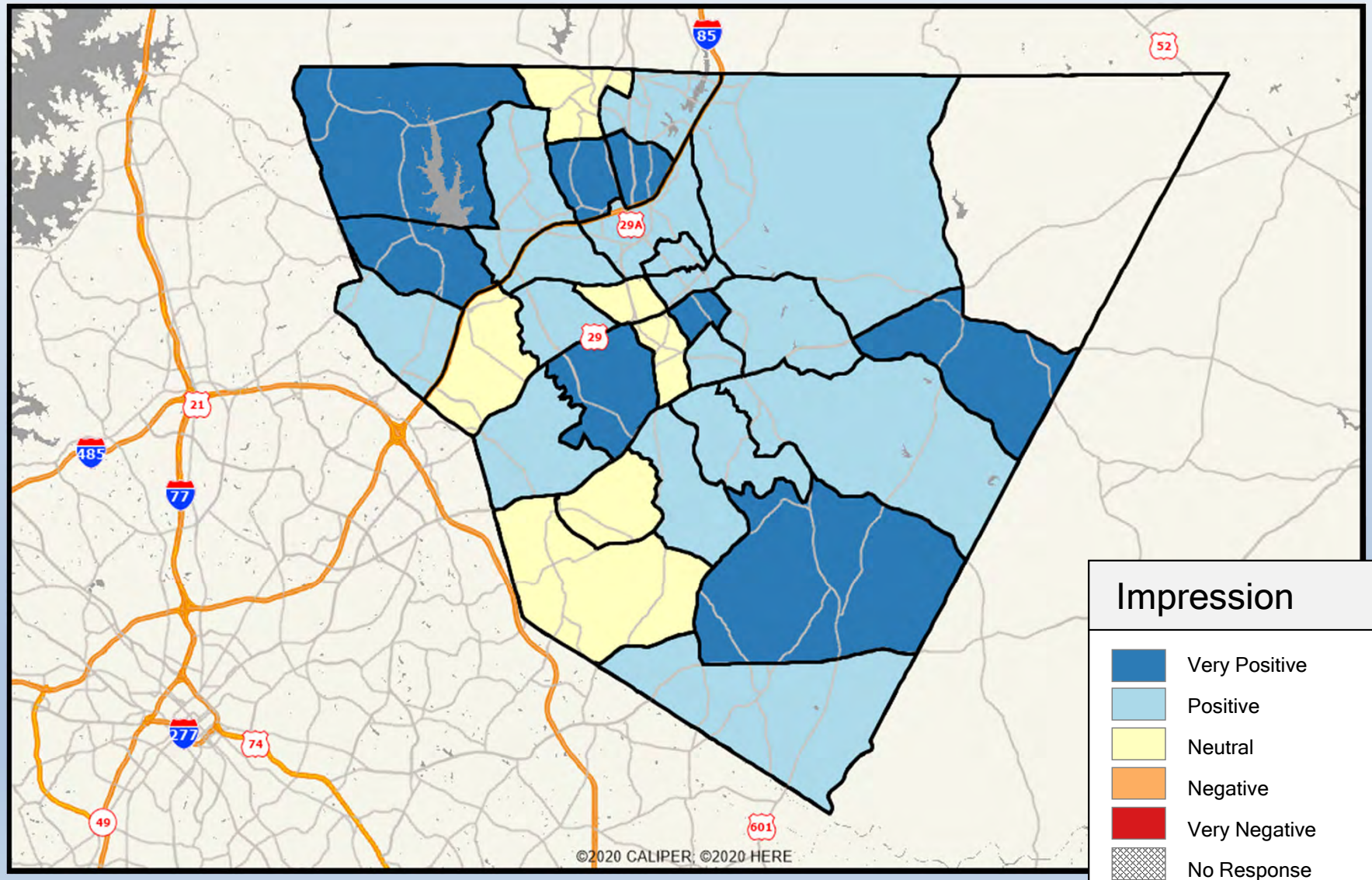
Q8-01. Cabarrus County election and voter services



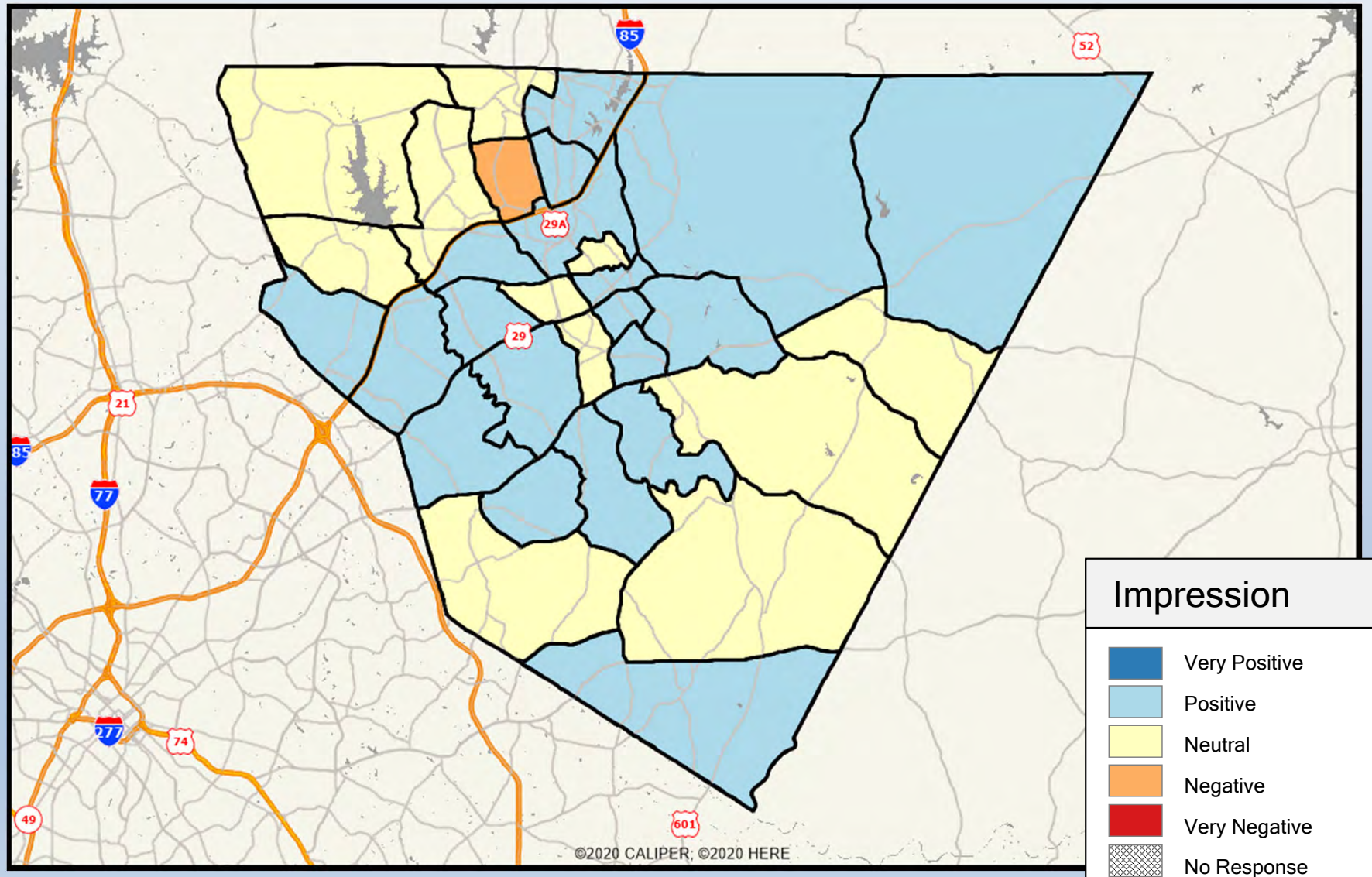
Q8-02. Cabarrus County senior services (age 50+)



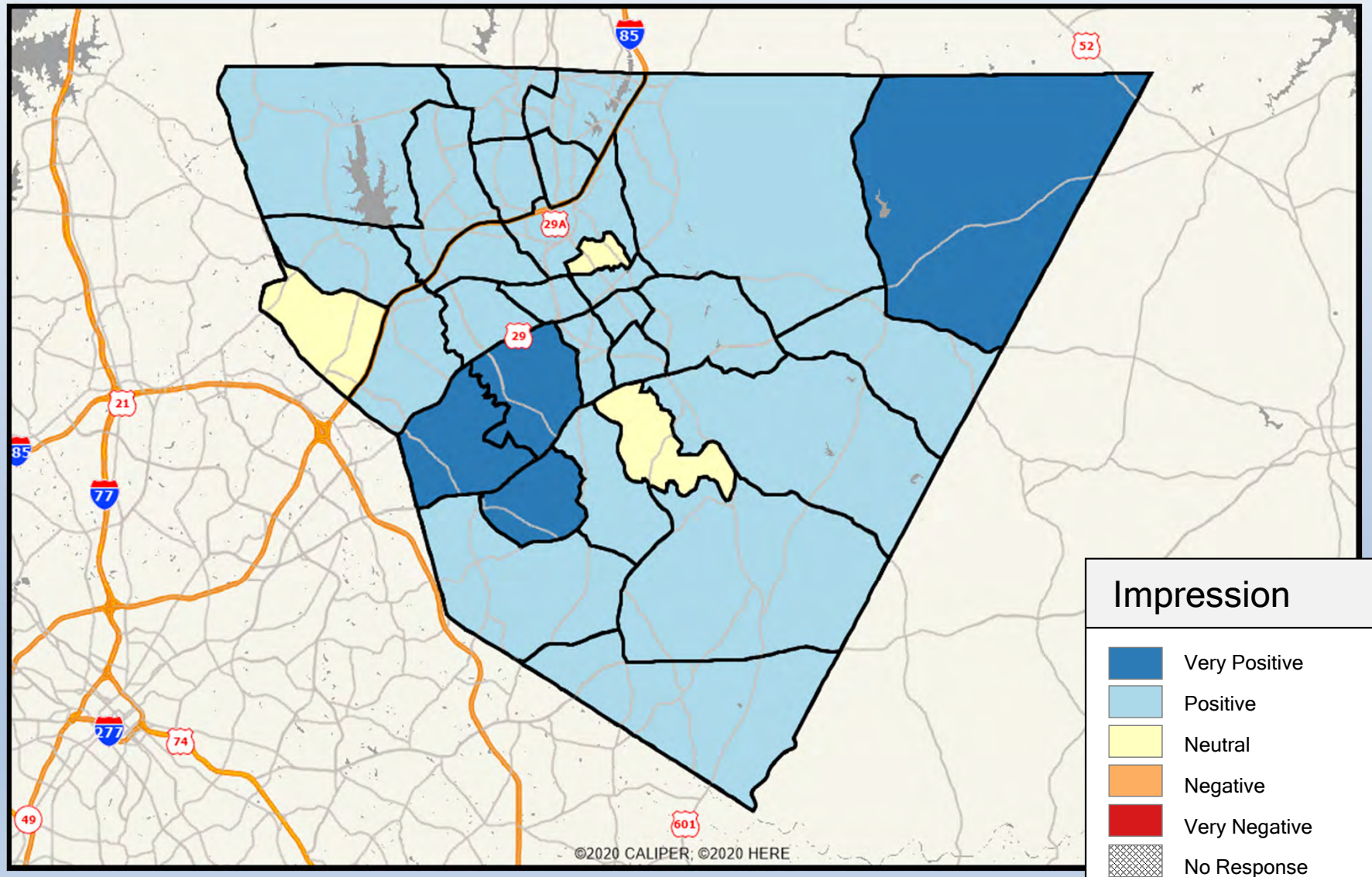
Q8-03. Cabarrus County Veterans Services



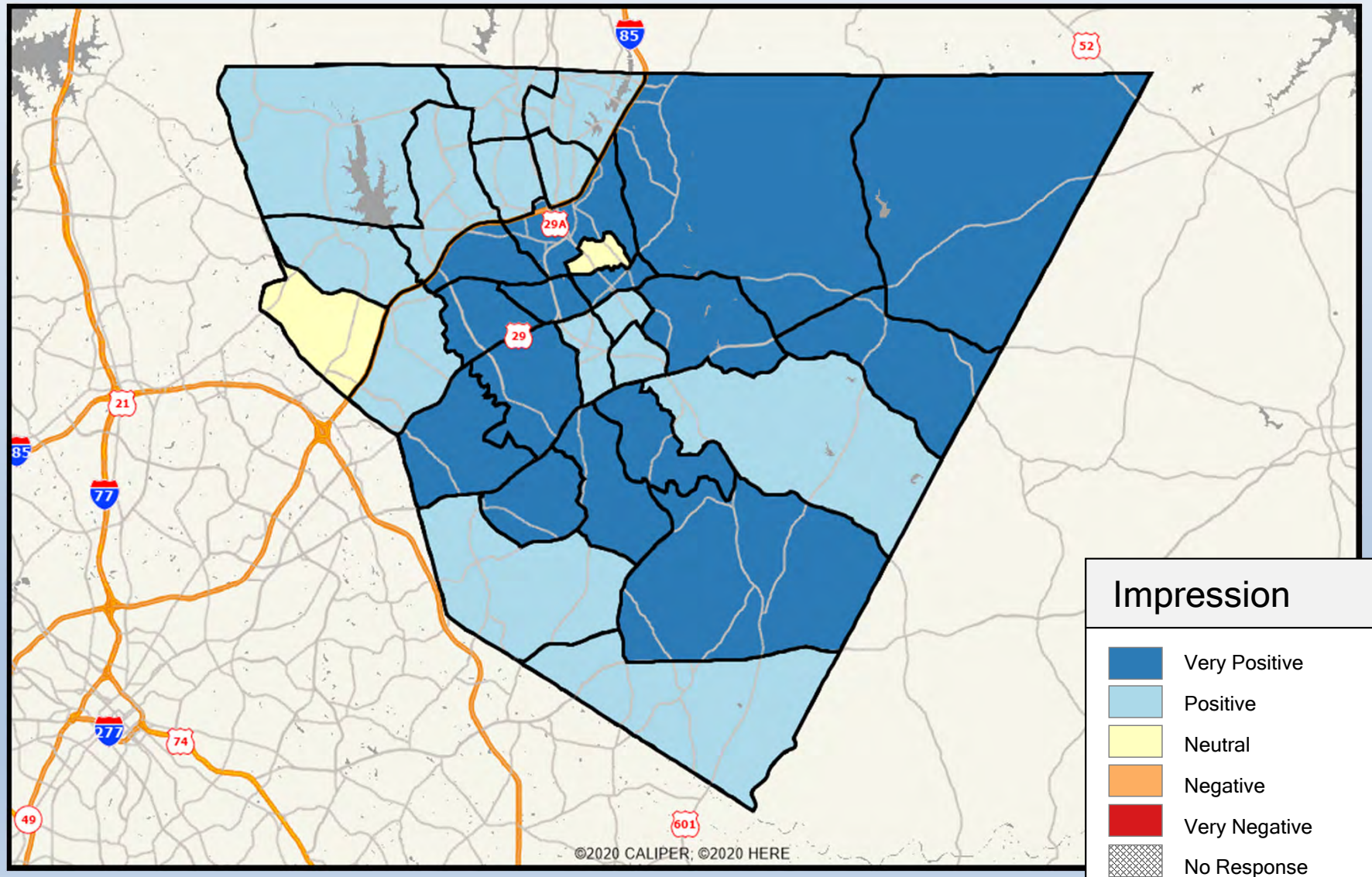
Q8-04. Cabarrus County Fair



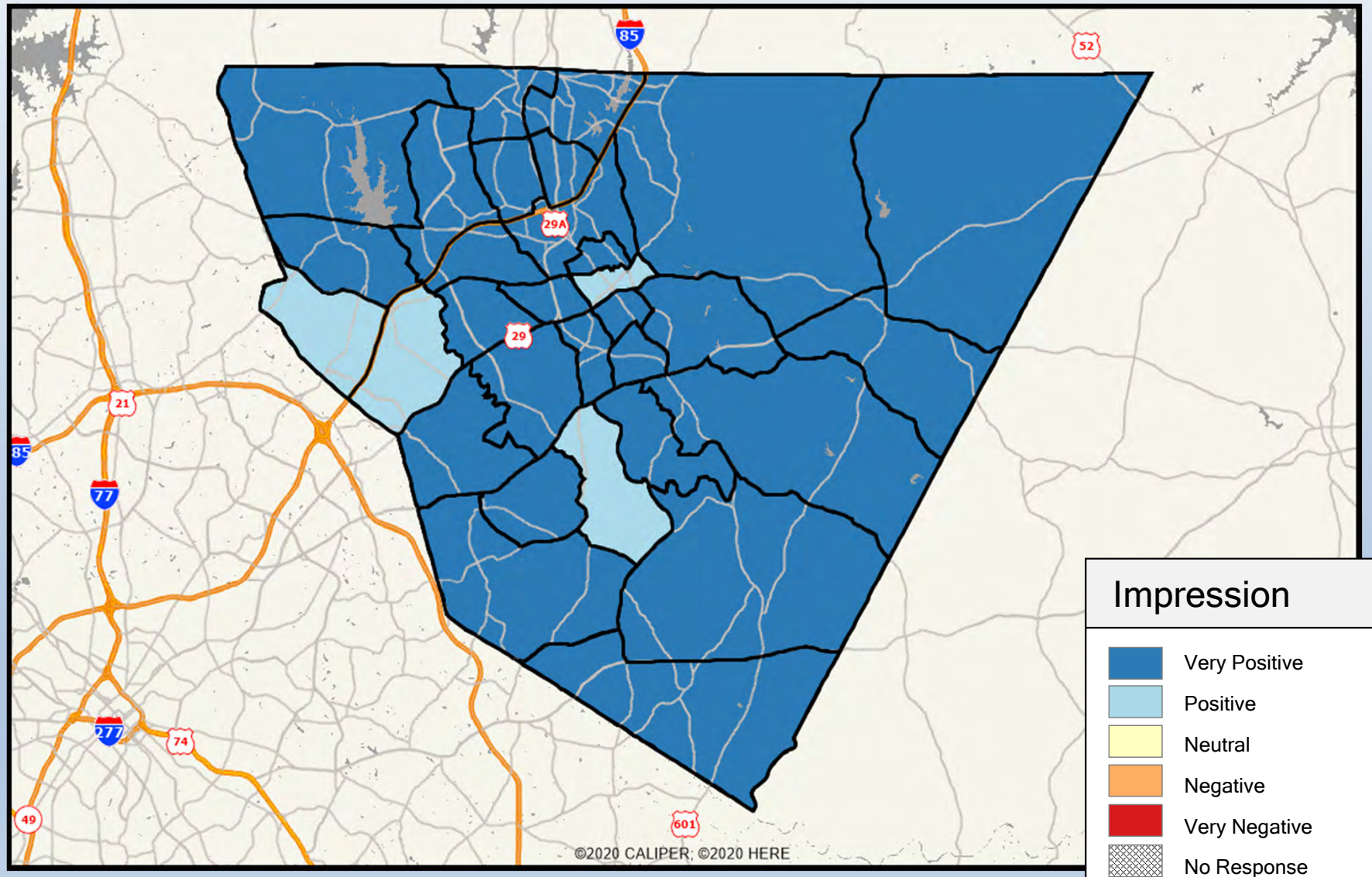
Q8-05. Cabarrus County Active Living and Parks services



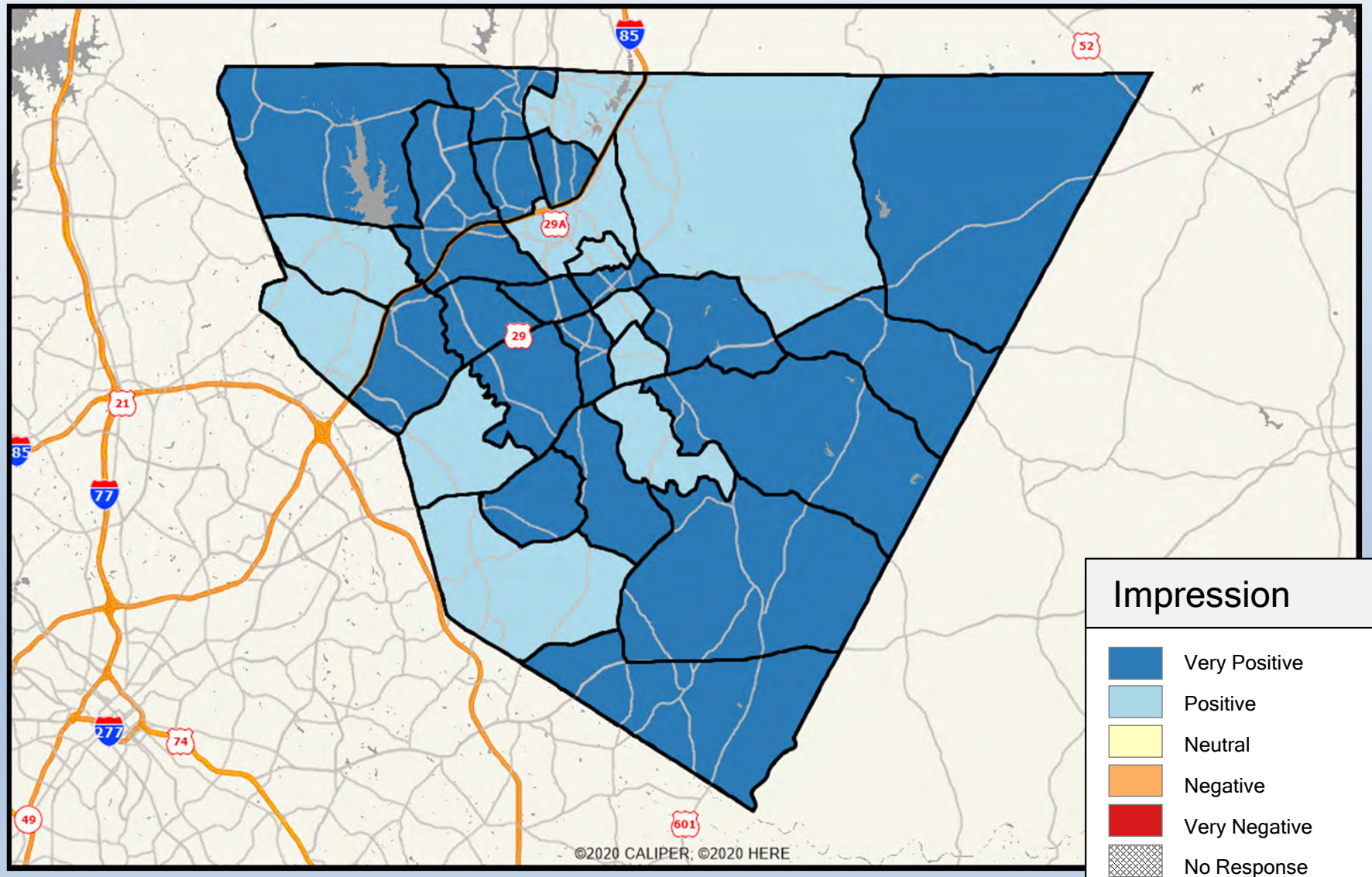
Q8-06. Cabarrus County Library services



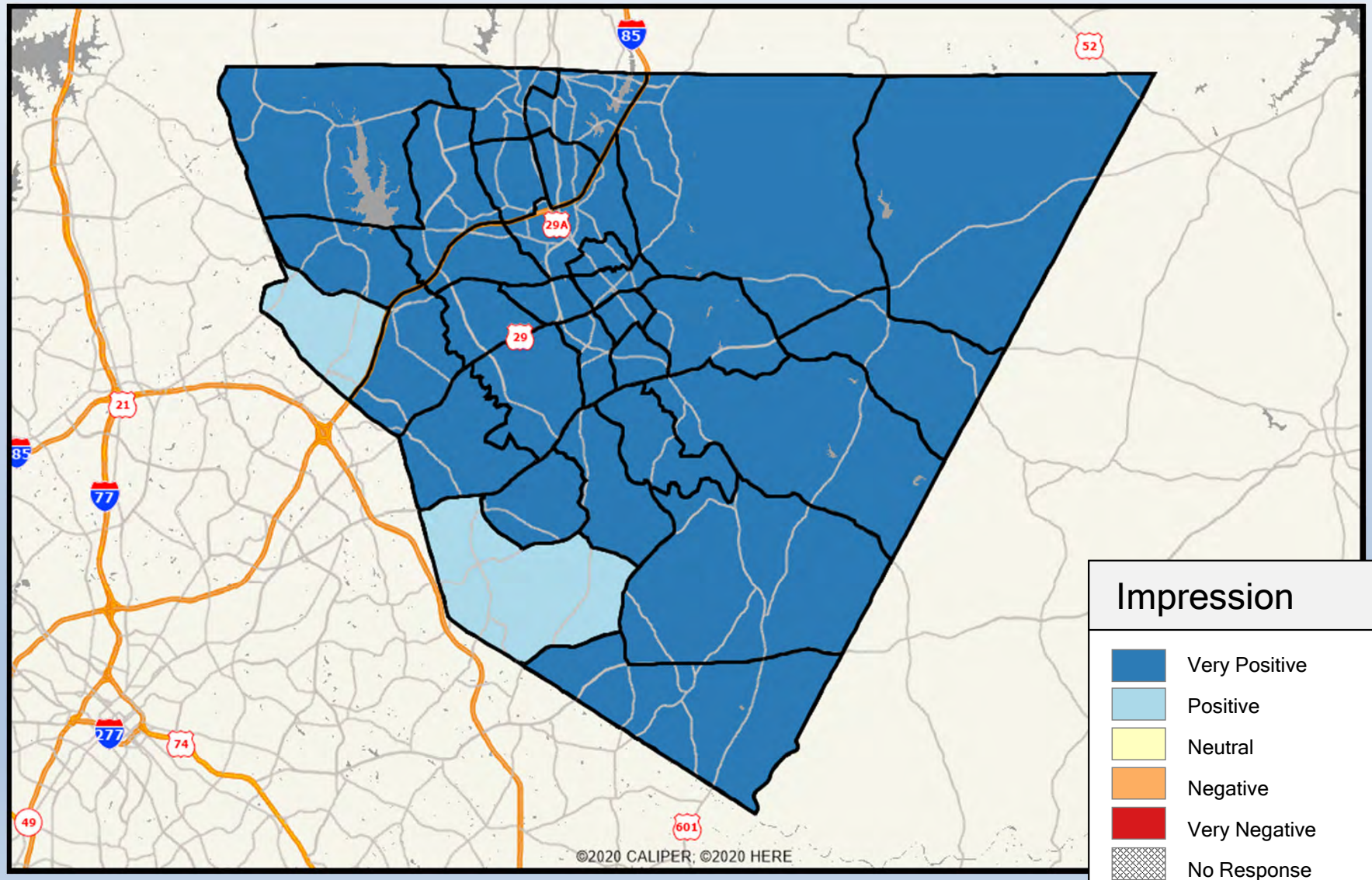
Q8-07. Cabarrus County 911 call center



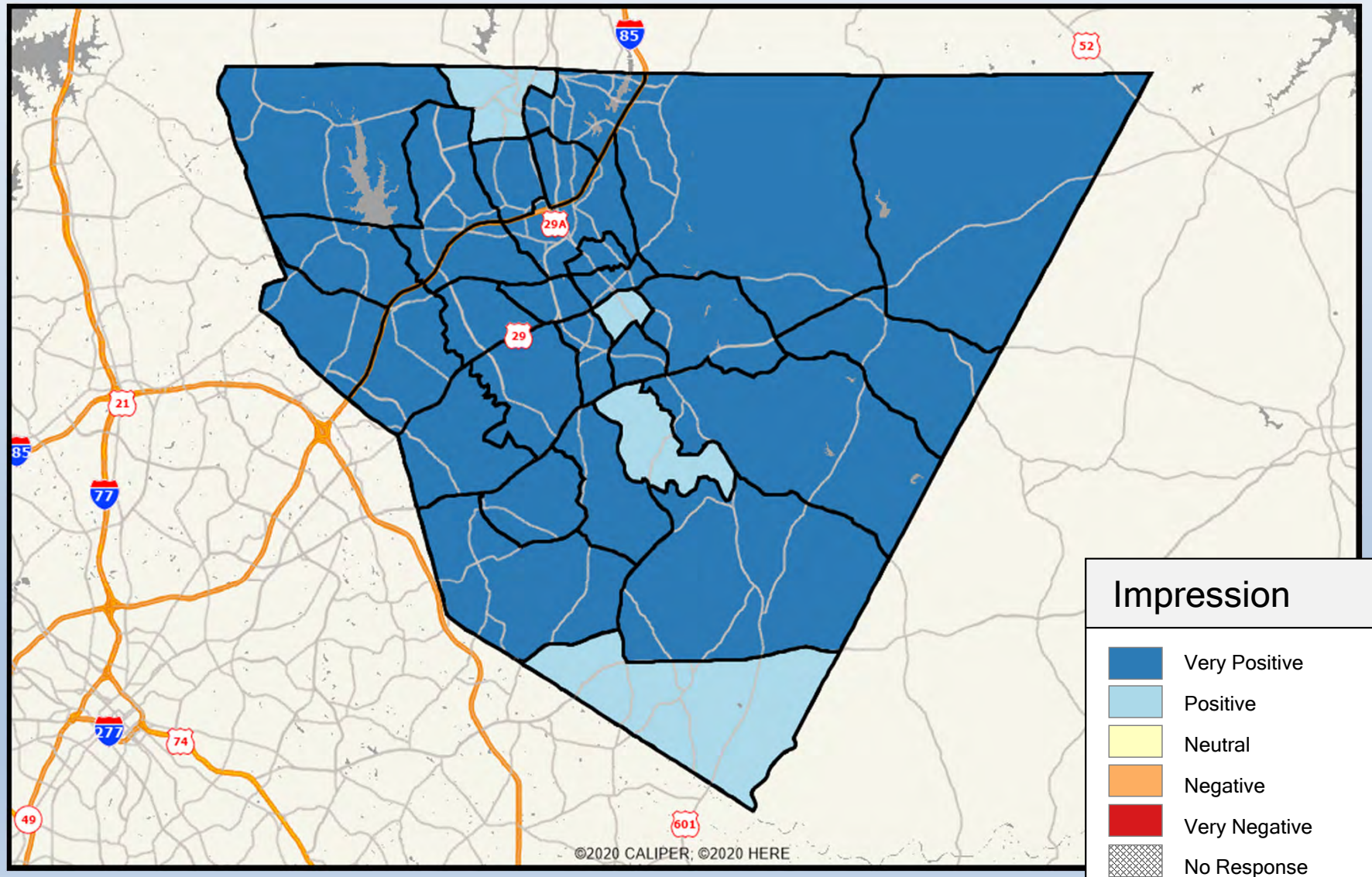
Q8-08. Cabarrus County Sheriff's Office



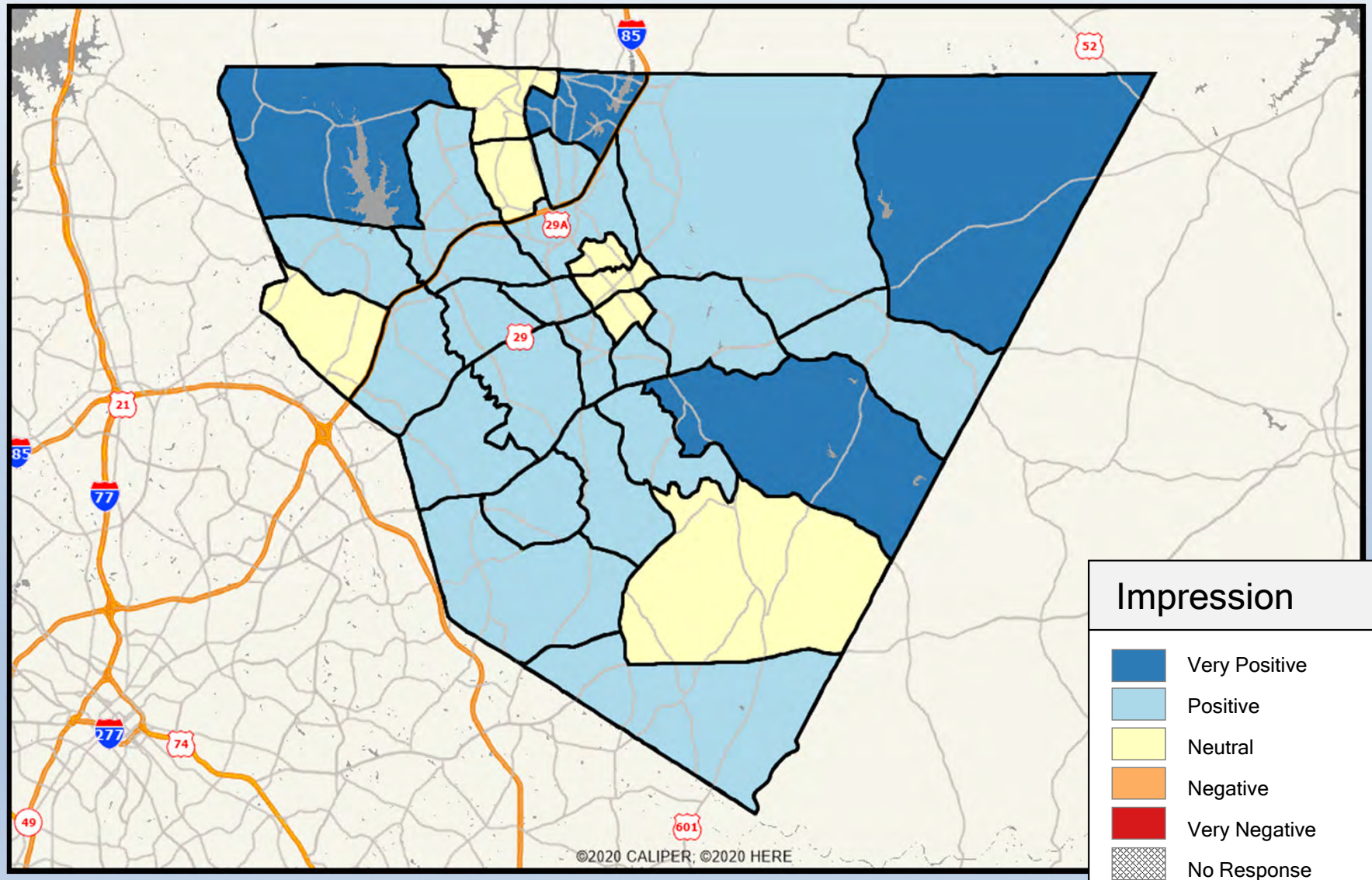
Q8-09. Cabarrus County Emergency Medical Services (EMS)



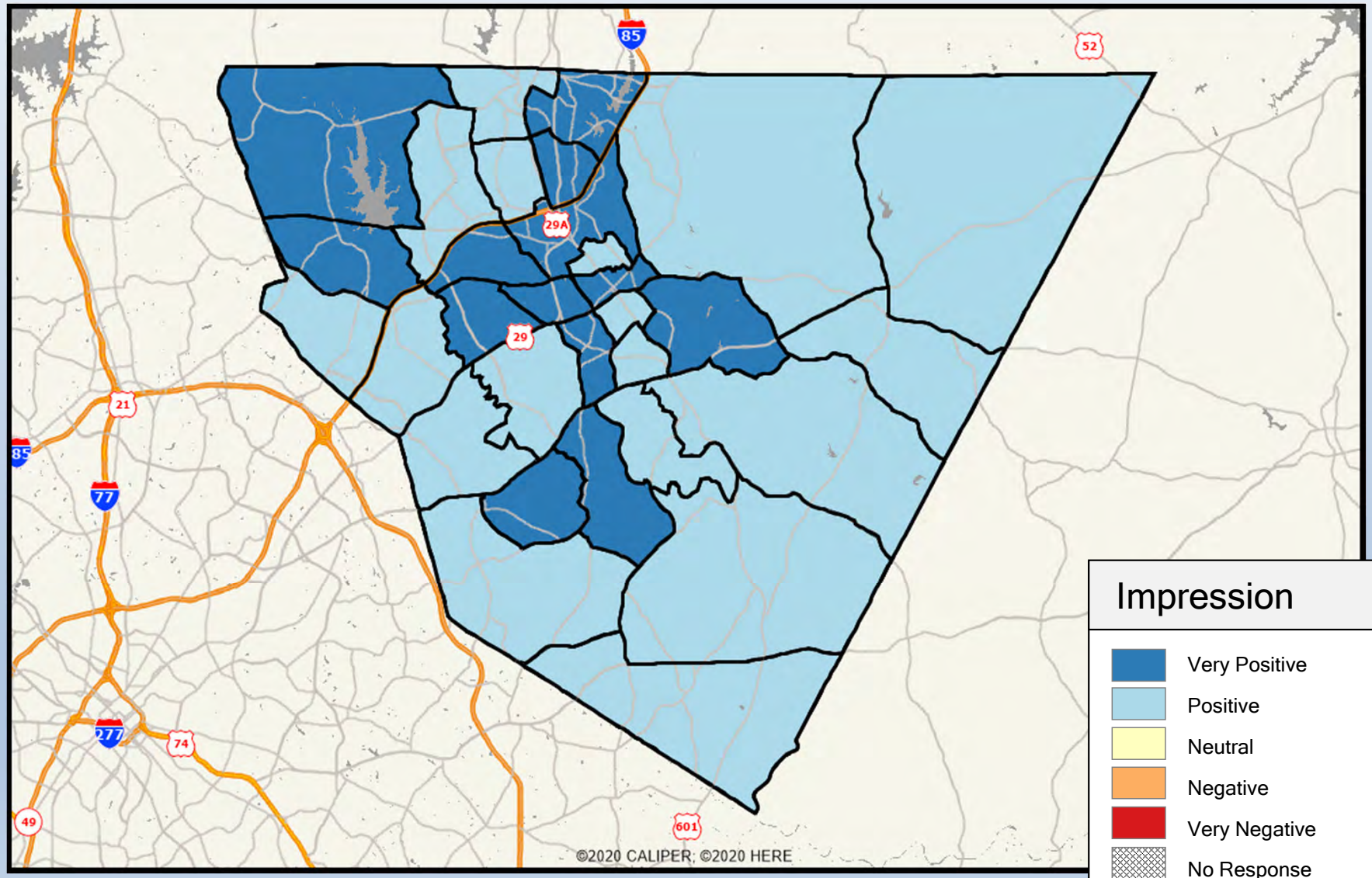
Q8-10. Cabarrus County Emergency Management and Fire Marshal's Office



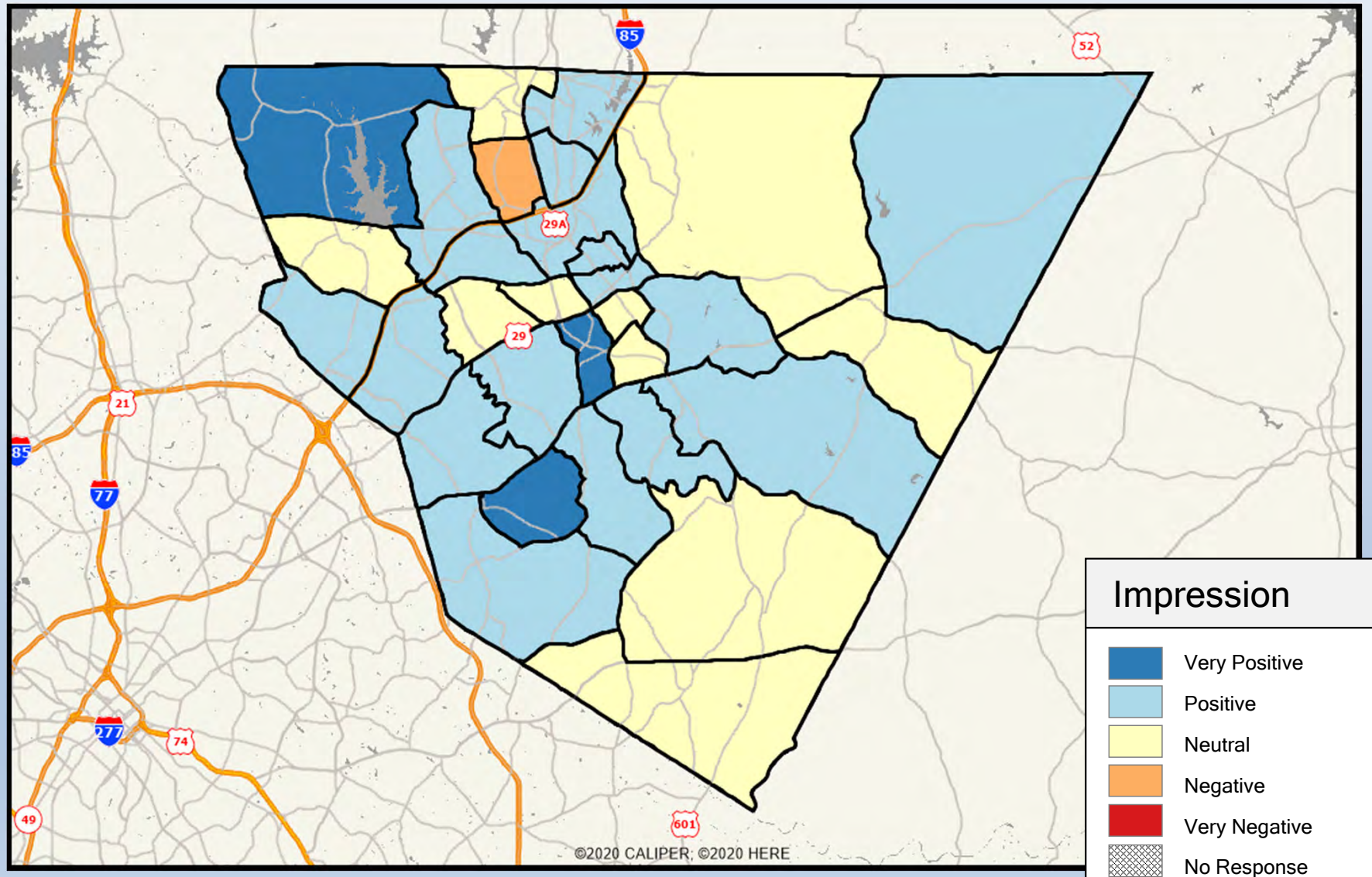
Q8-11. Cabarrus County Animal Control services



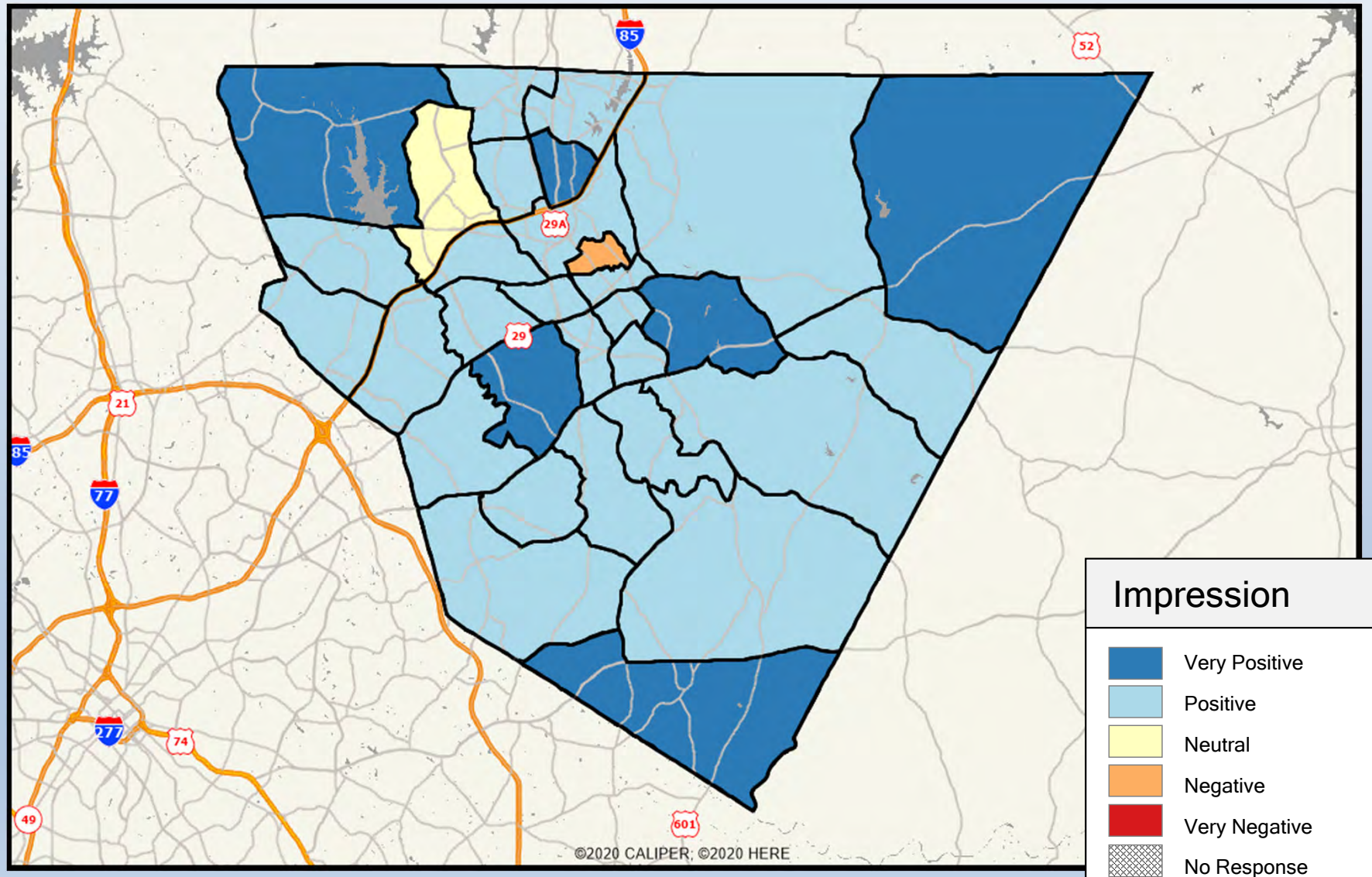
Q8-12. Cabarrus County Register of Deeds Office



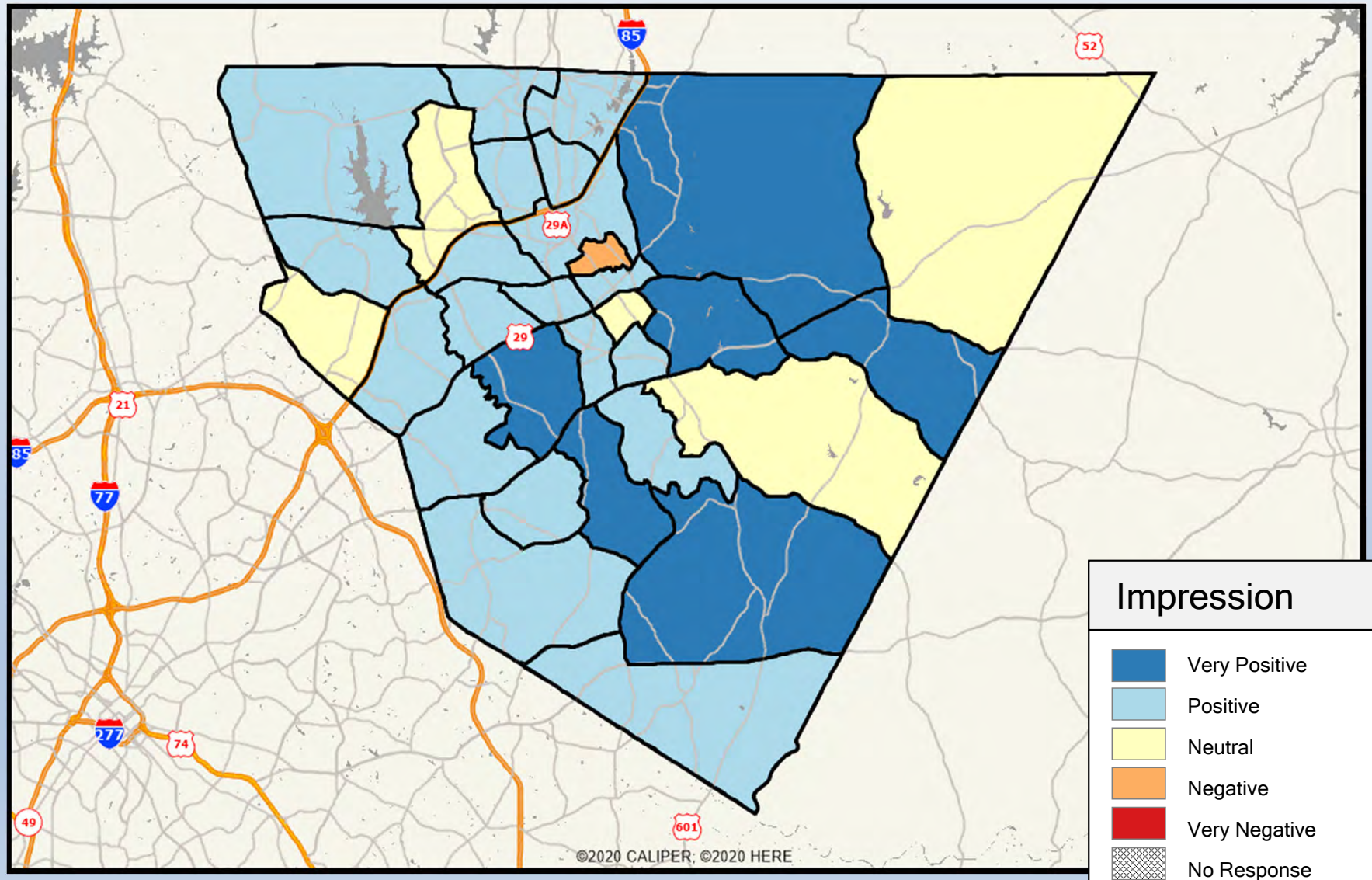
Q8-13. Cabarrus County Human Services and Social Services



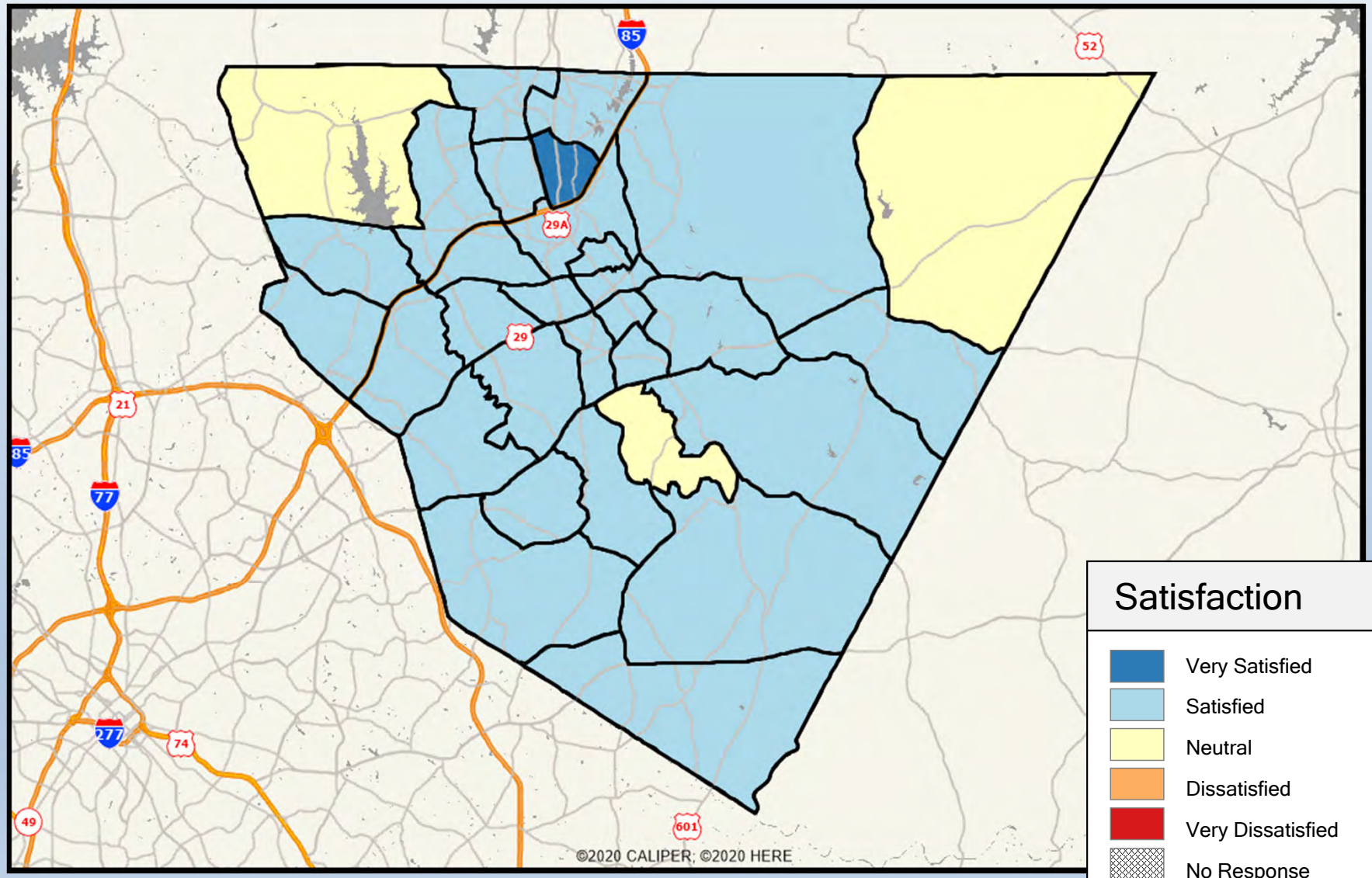
Q8-14. Cabarrus Arena and Events Center



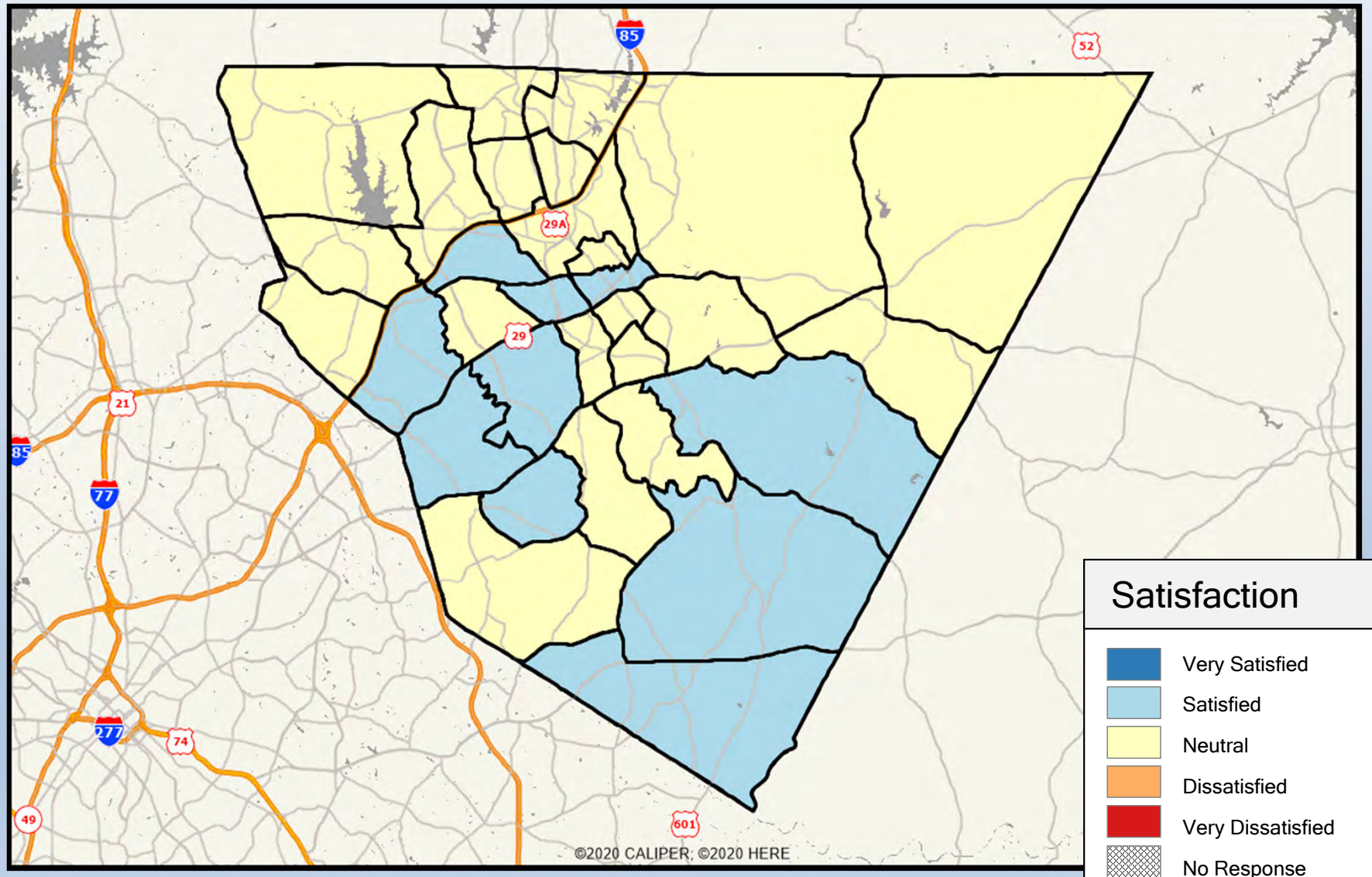
Q8-15. Cabarrus County waste reduction services



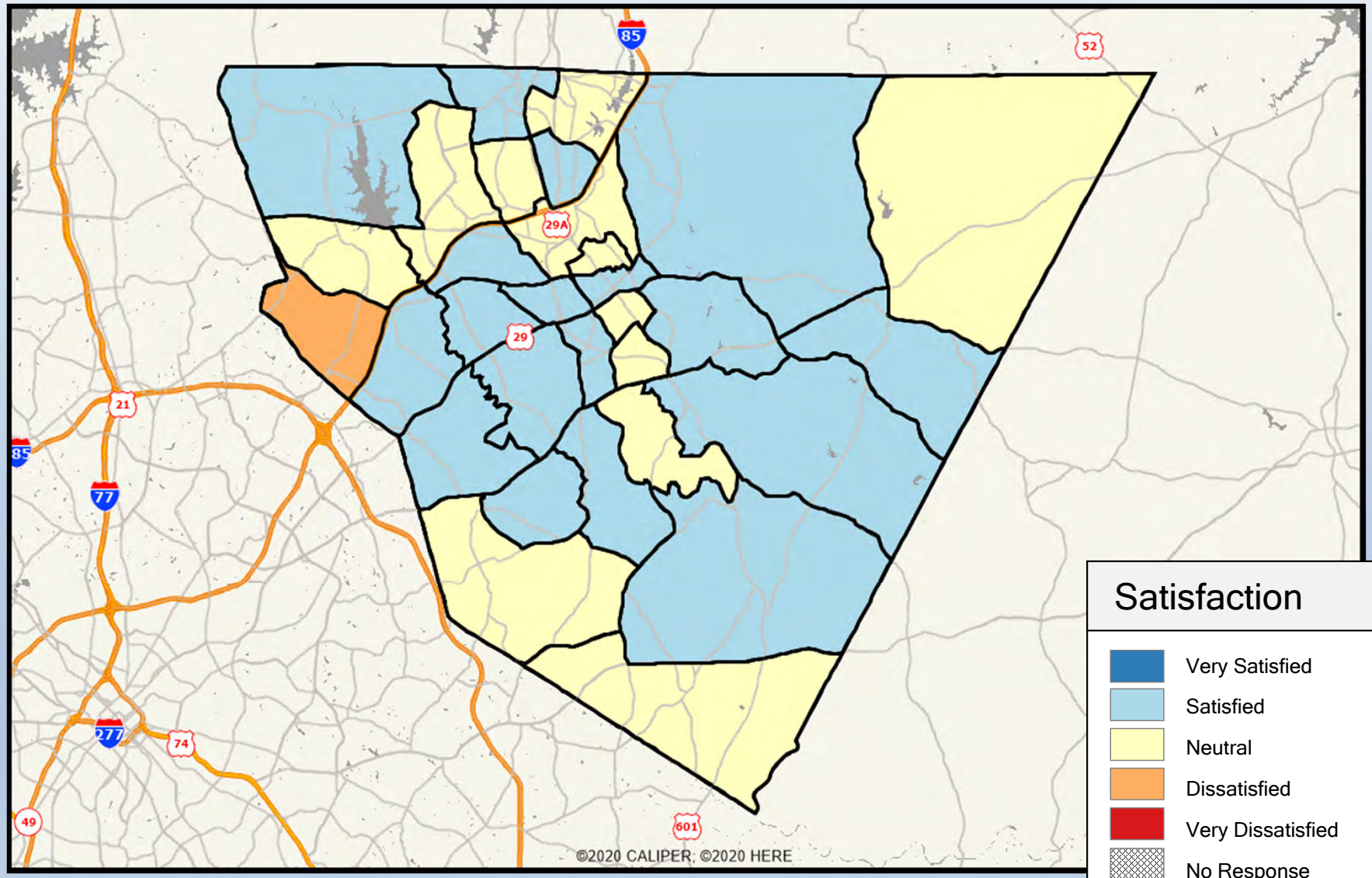
Q9-01. Overall quality of County services offered to citizens



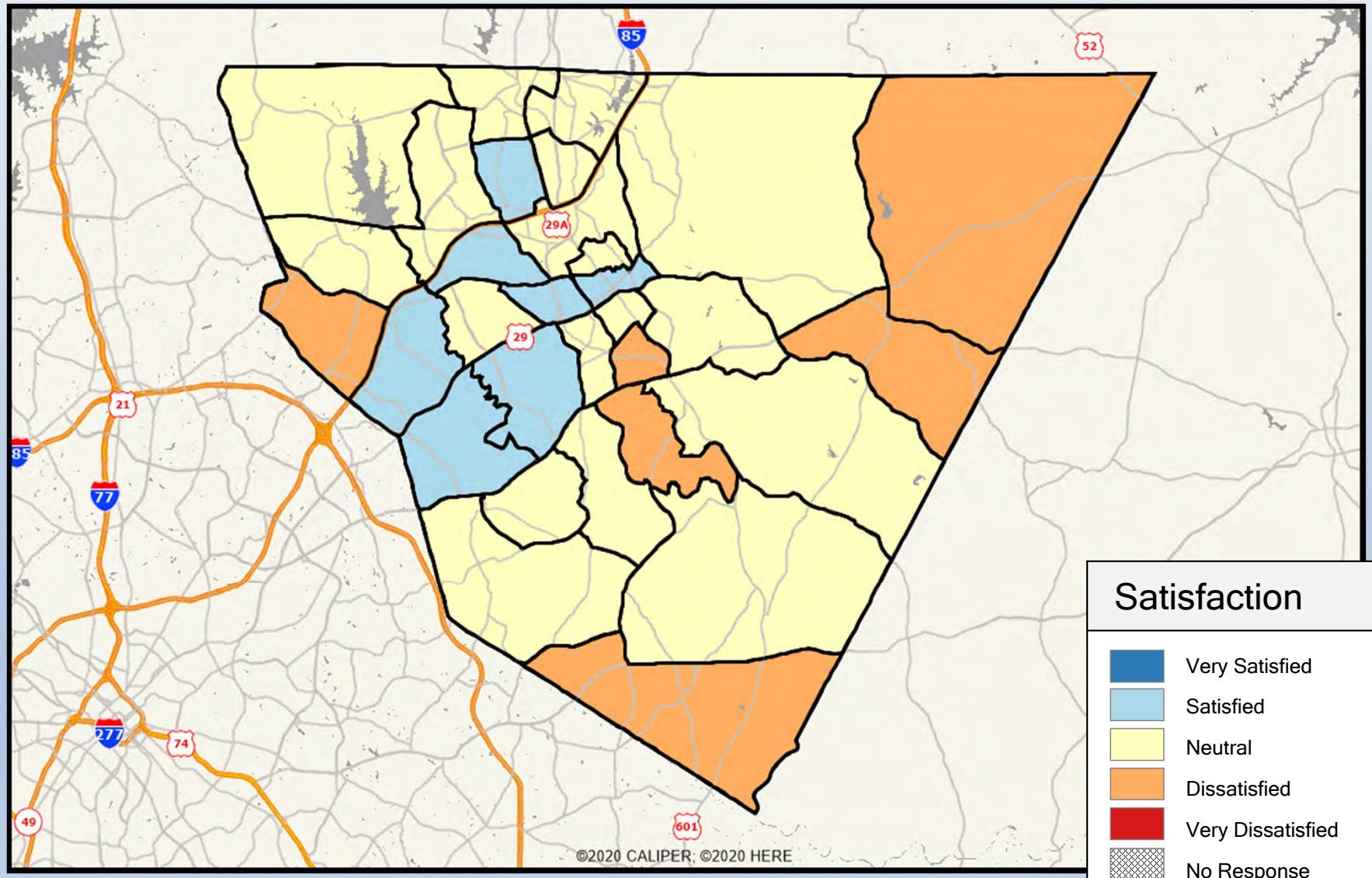
Q9-02. Overall value that you receive for your County tax dollars and user fees



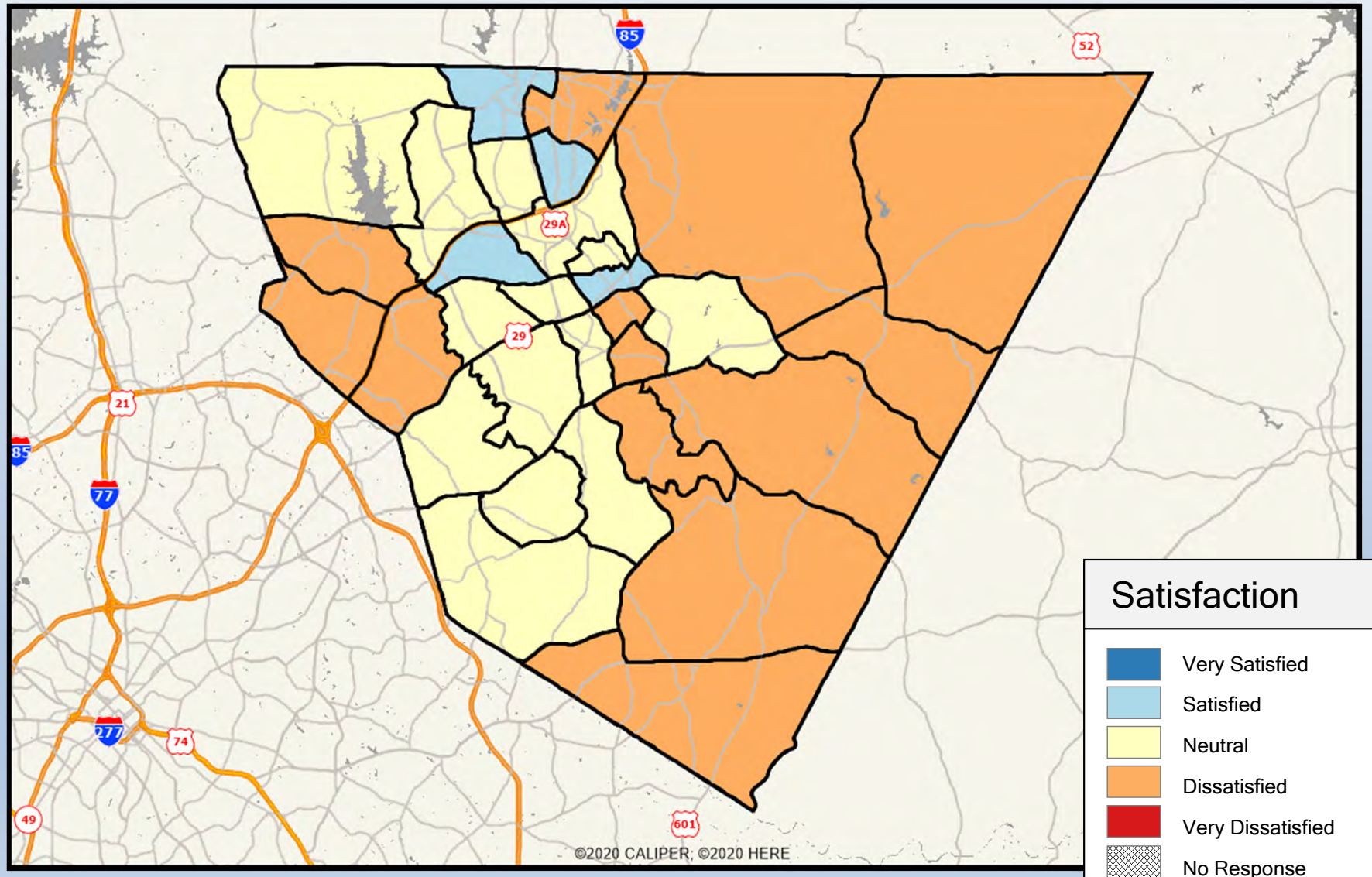
Q9-03. Local collaboration and community partnerships



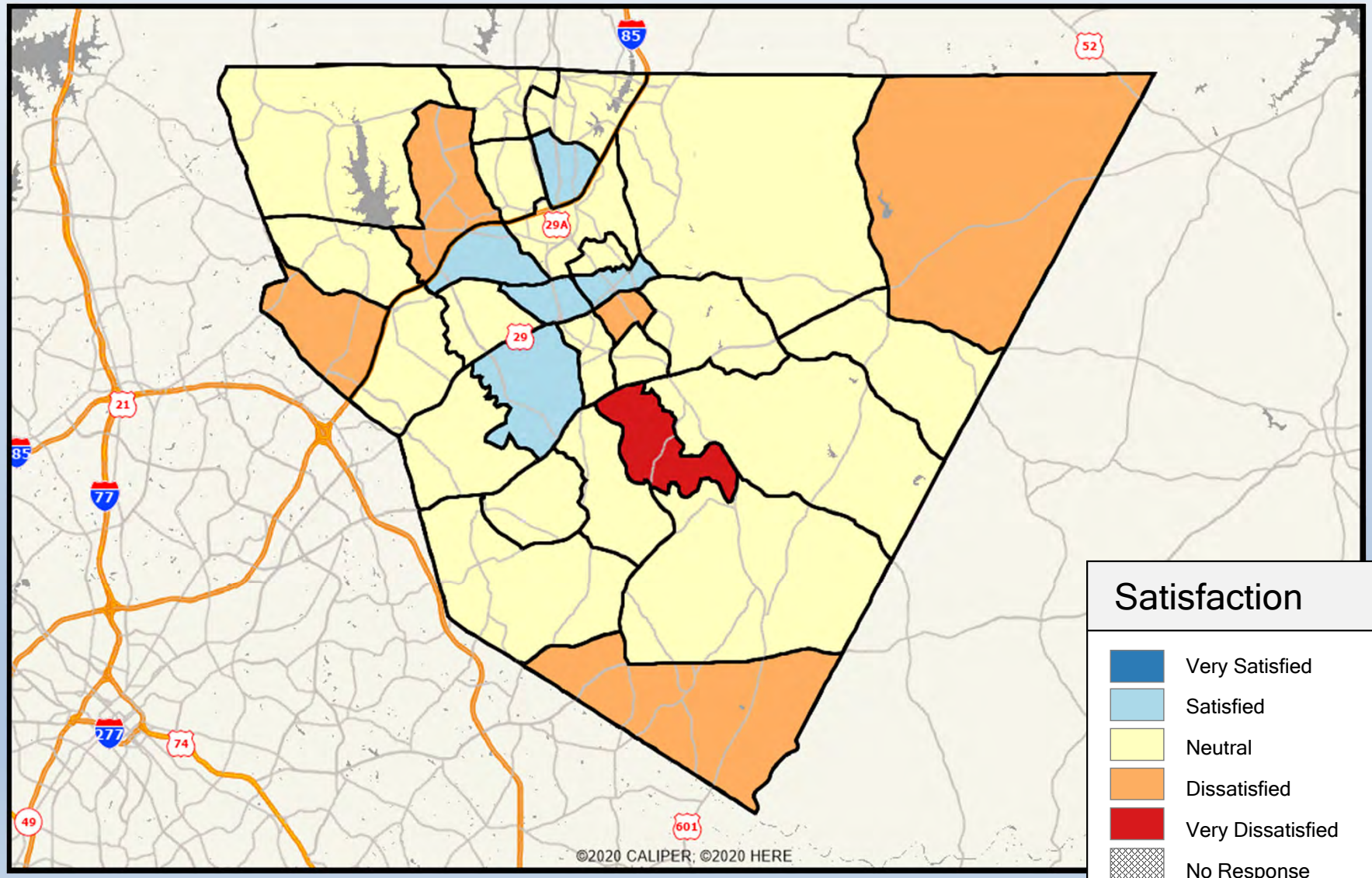
Q9-04. Efforts by County government to keep you informed about local issues and decisions



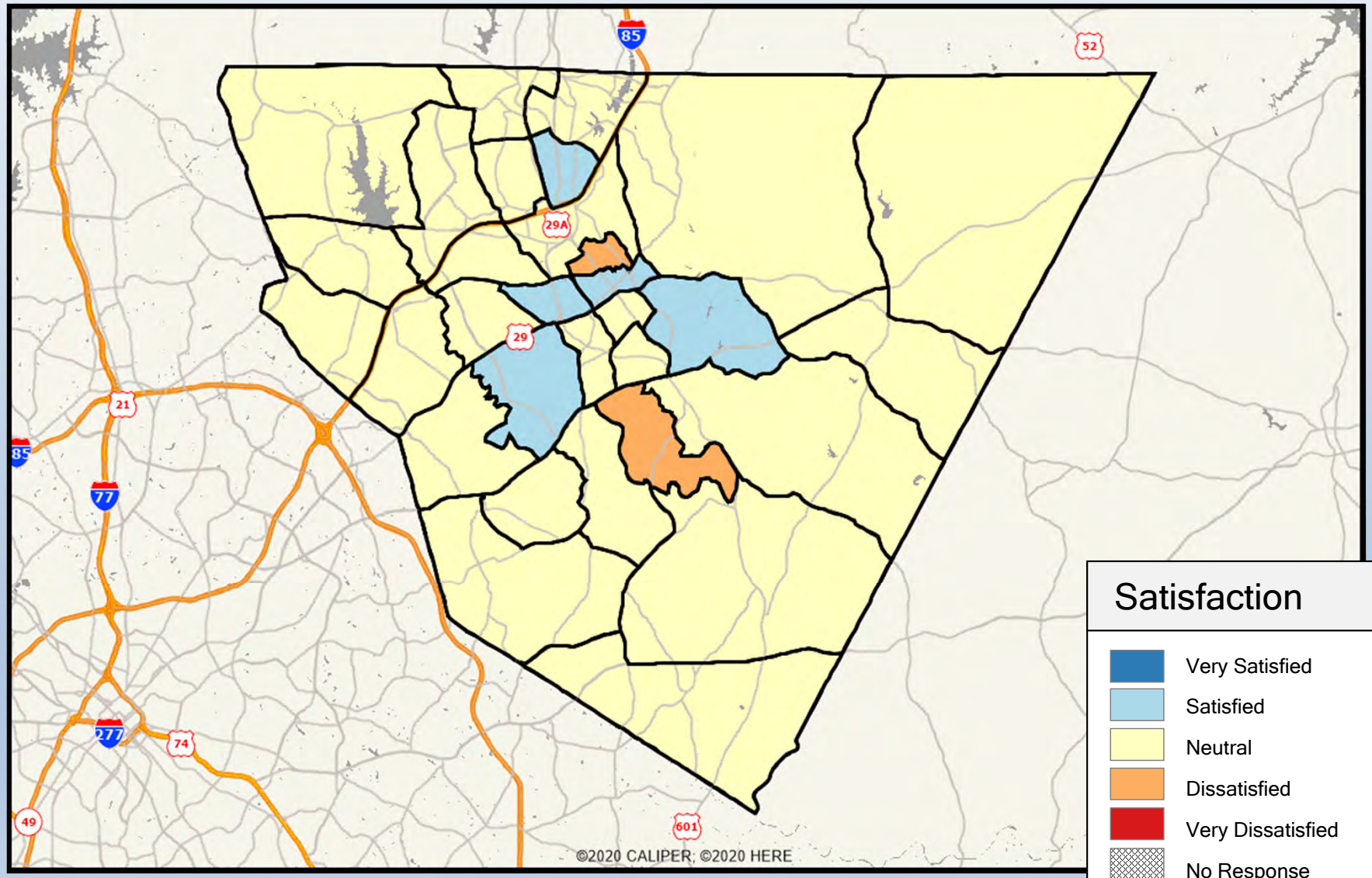
Q9-05. Level of public involvement in local decision making



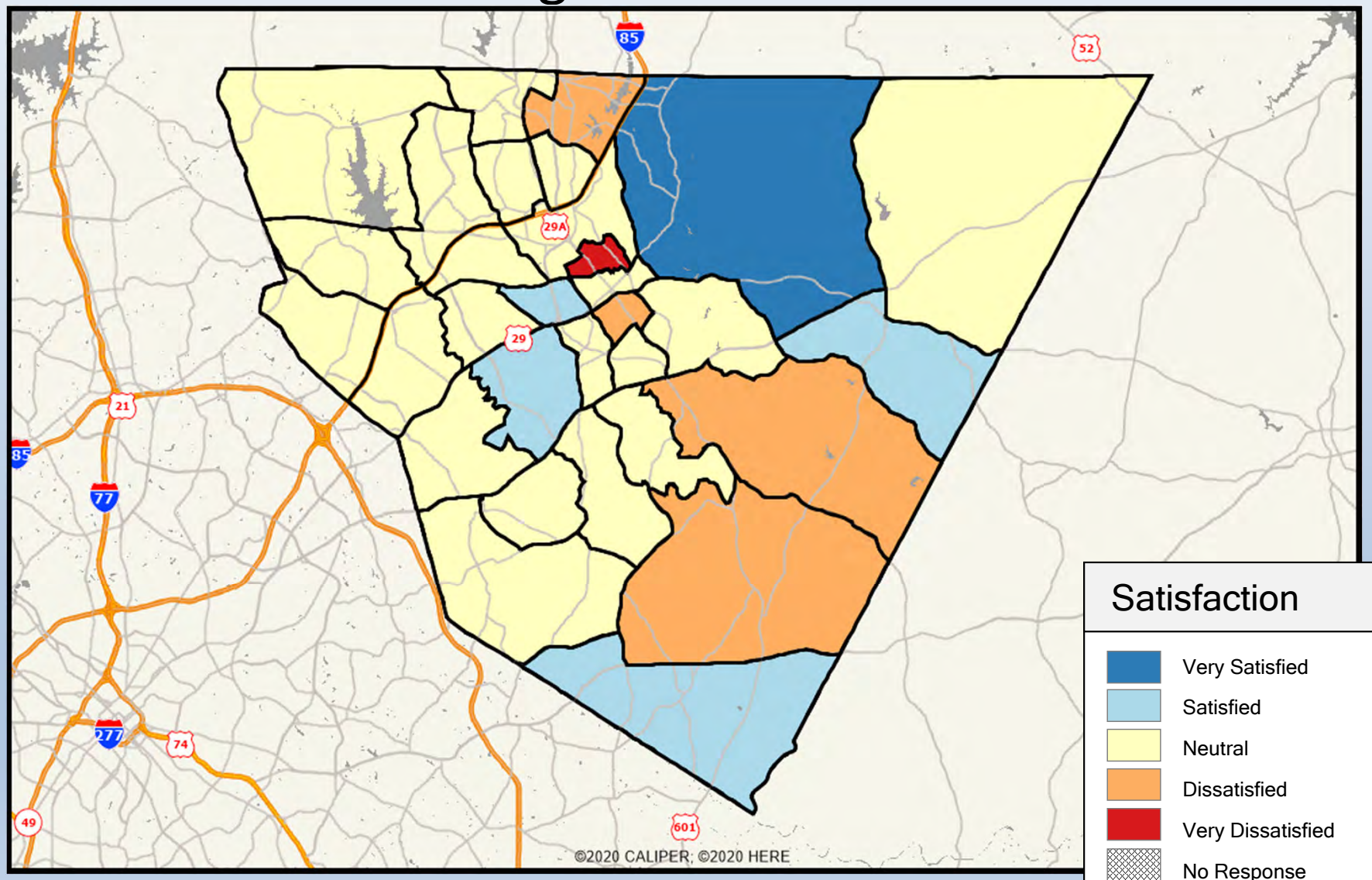
Q9-06. County's level of financial and budgetary transparency



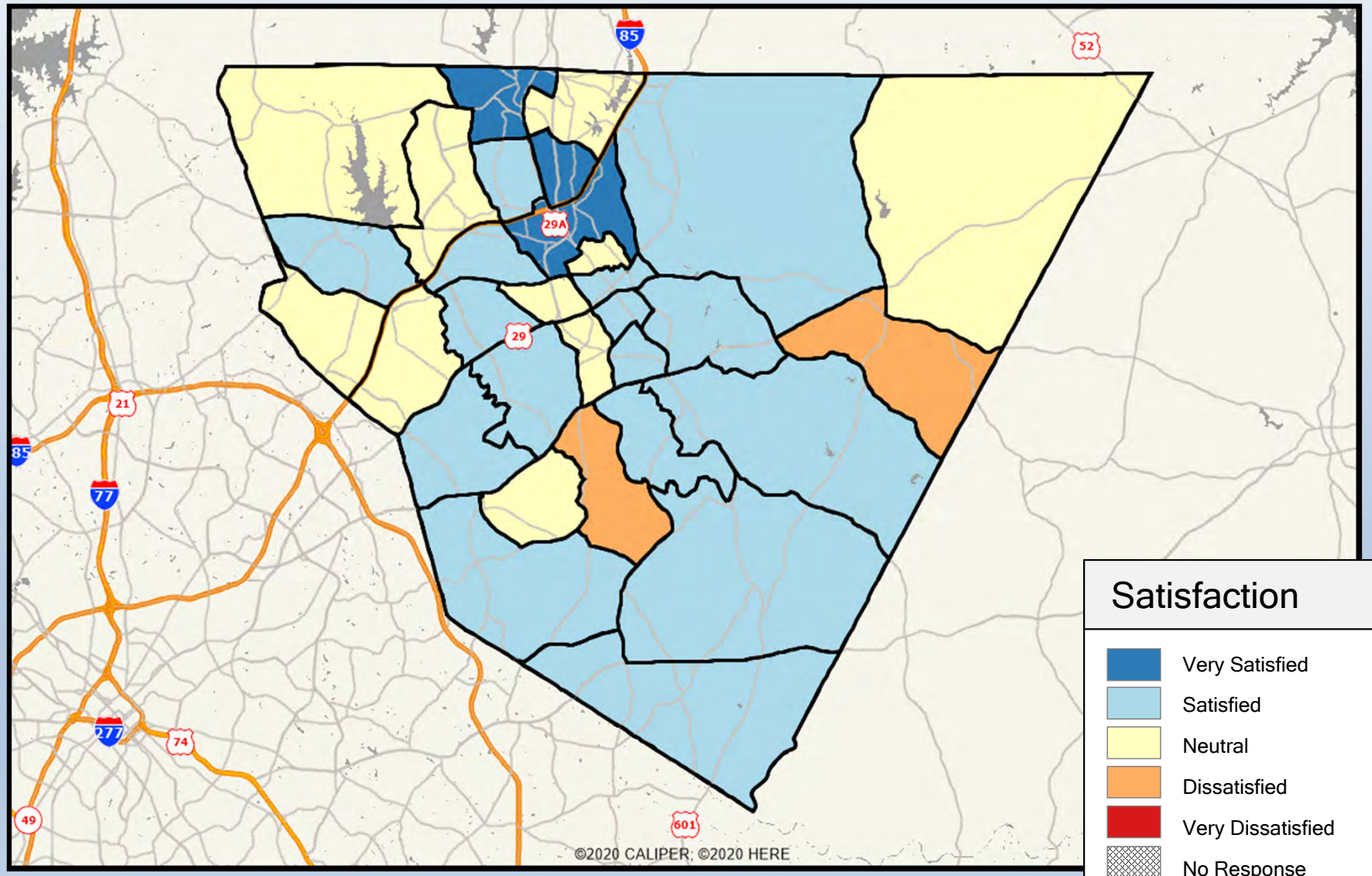
Q9-07. Leadership provided by County elected officials



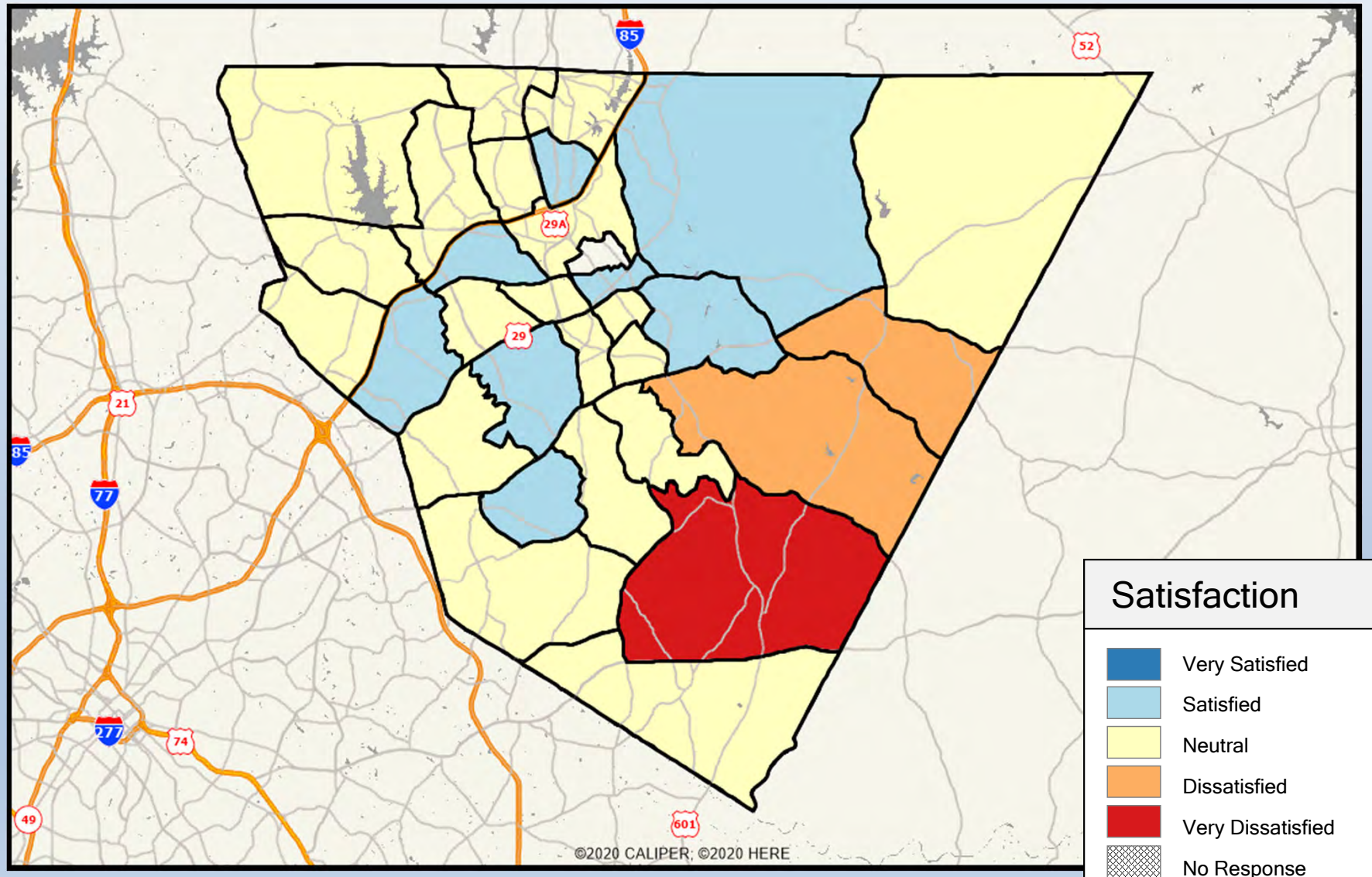
Q9-08. Distribution of American Rescue Plan funds to local small businesses and organizations serving the area's greatest needs



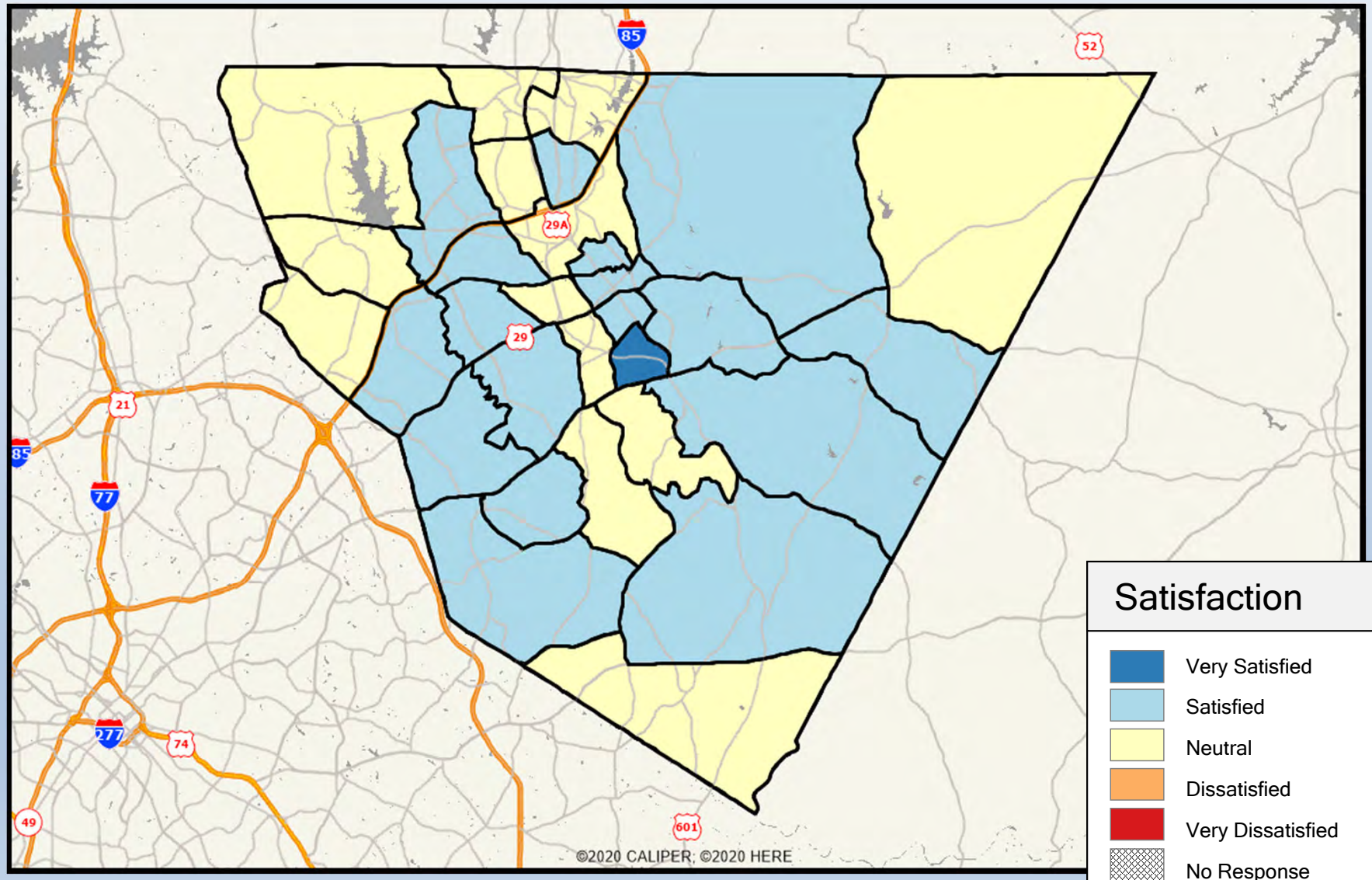
Q9-09. Preservation of green space through parks, greenways and conservation easements



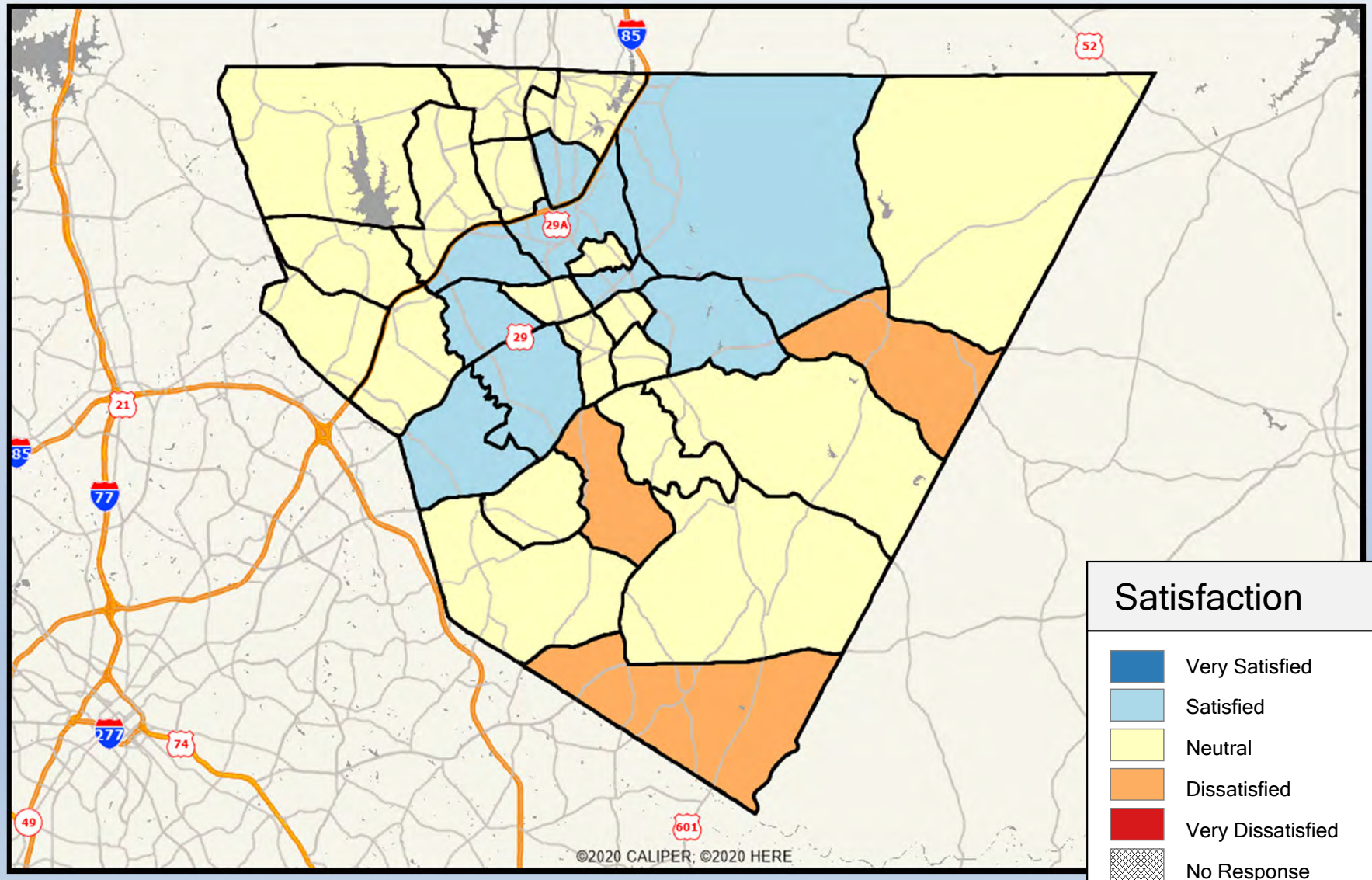
Q9-10. Flood damage prevention services



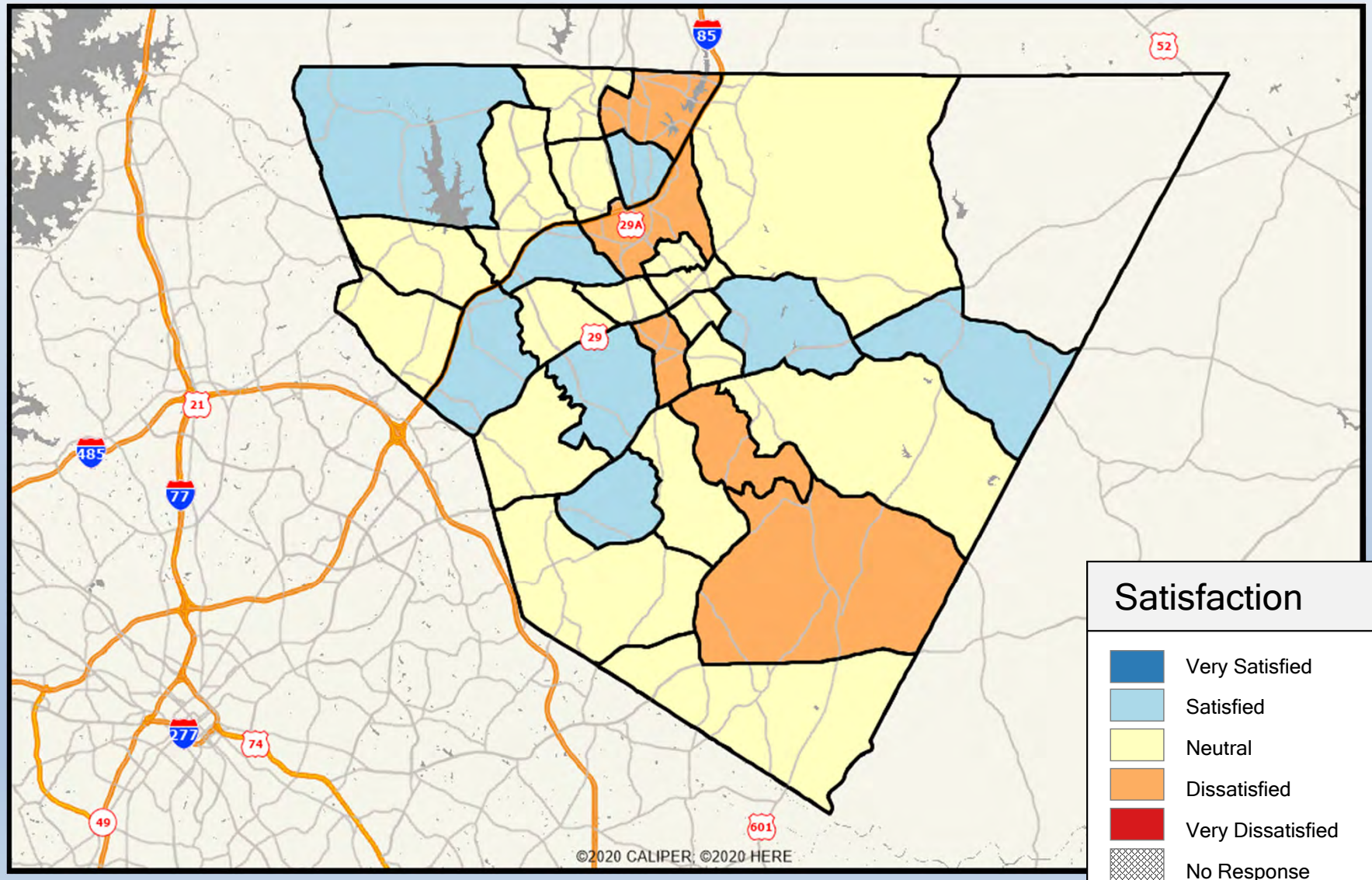
Q9-11. Crime prevention



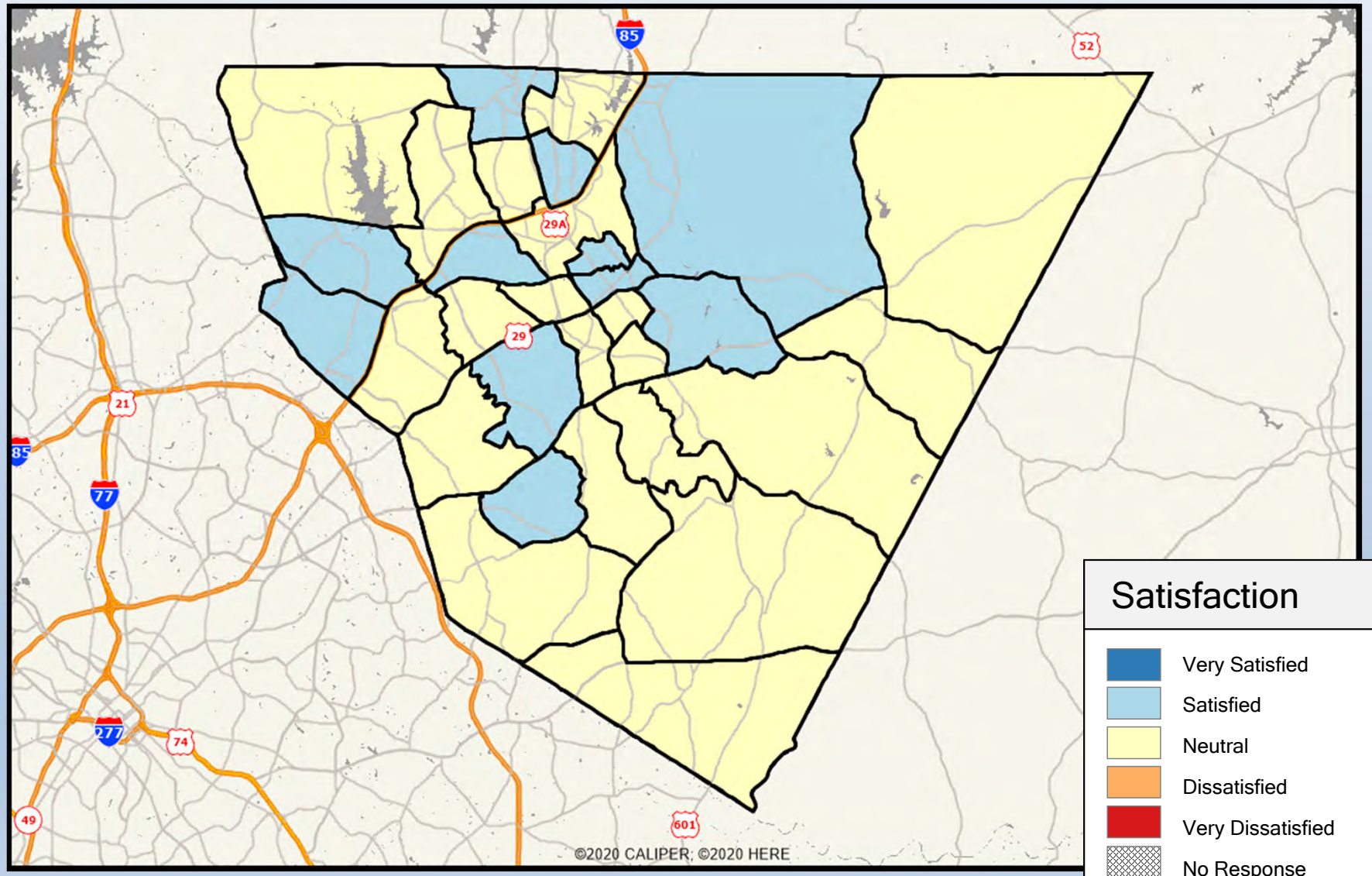
Q9-12. Protecting water quality and the environment



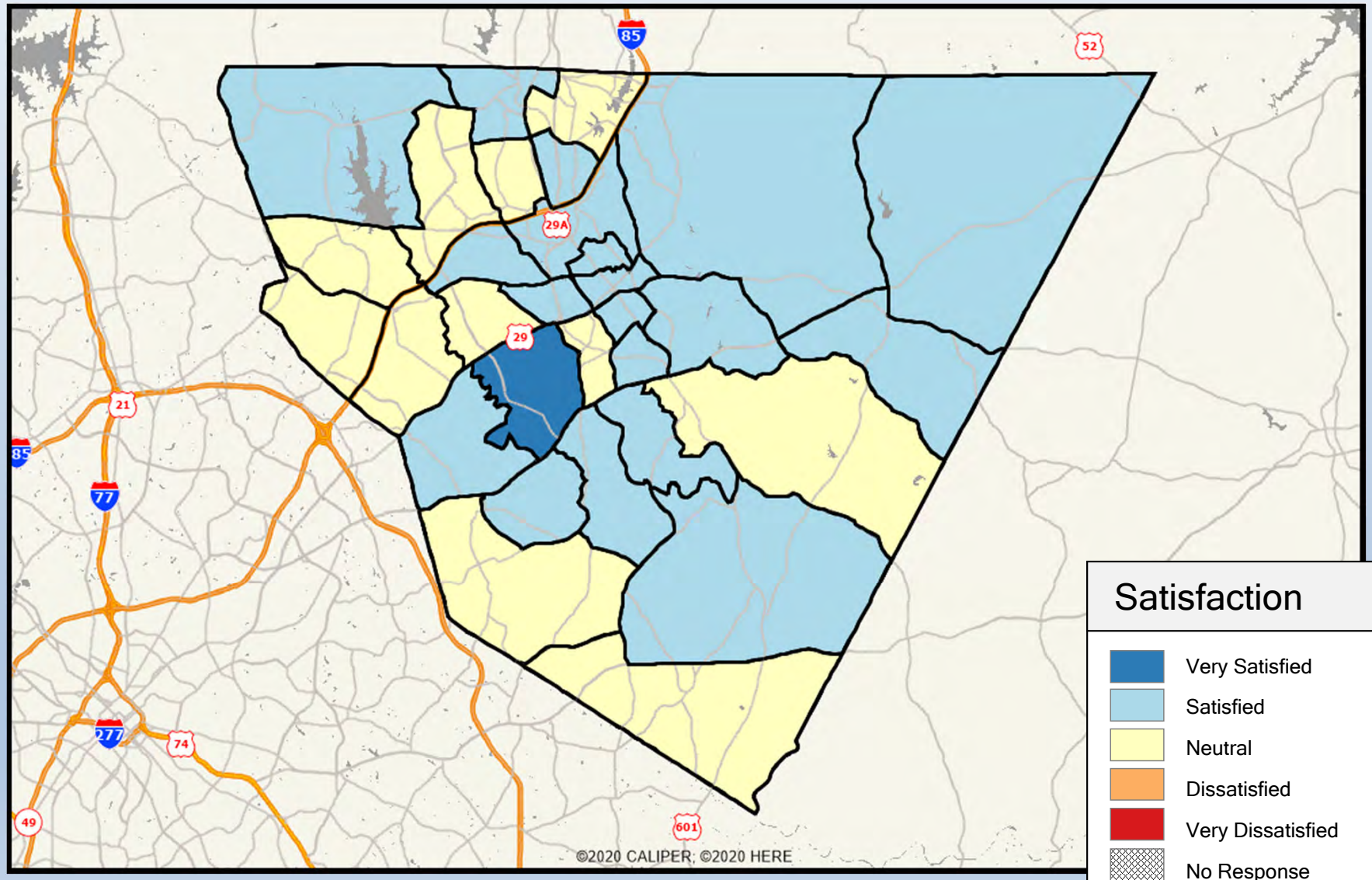
Q9-13. Supportive drug and alcohol recovery community



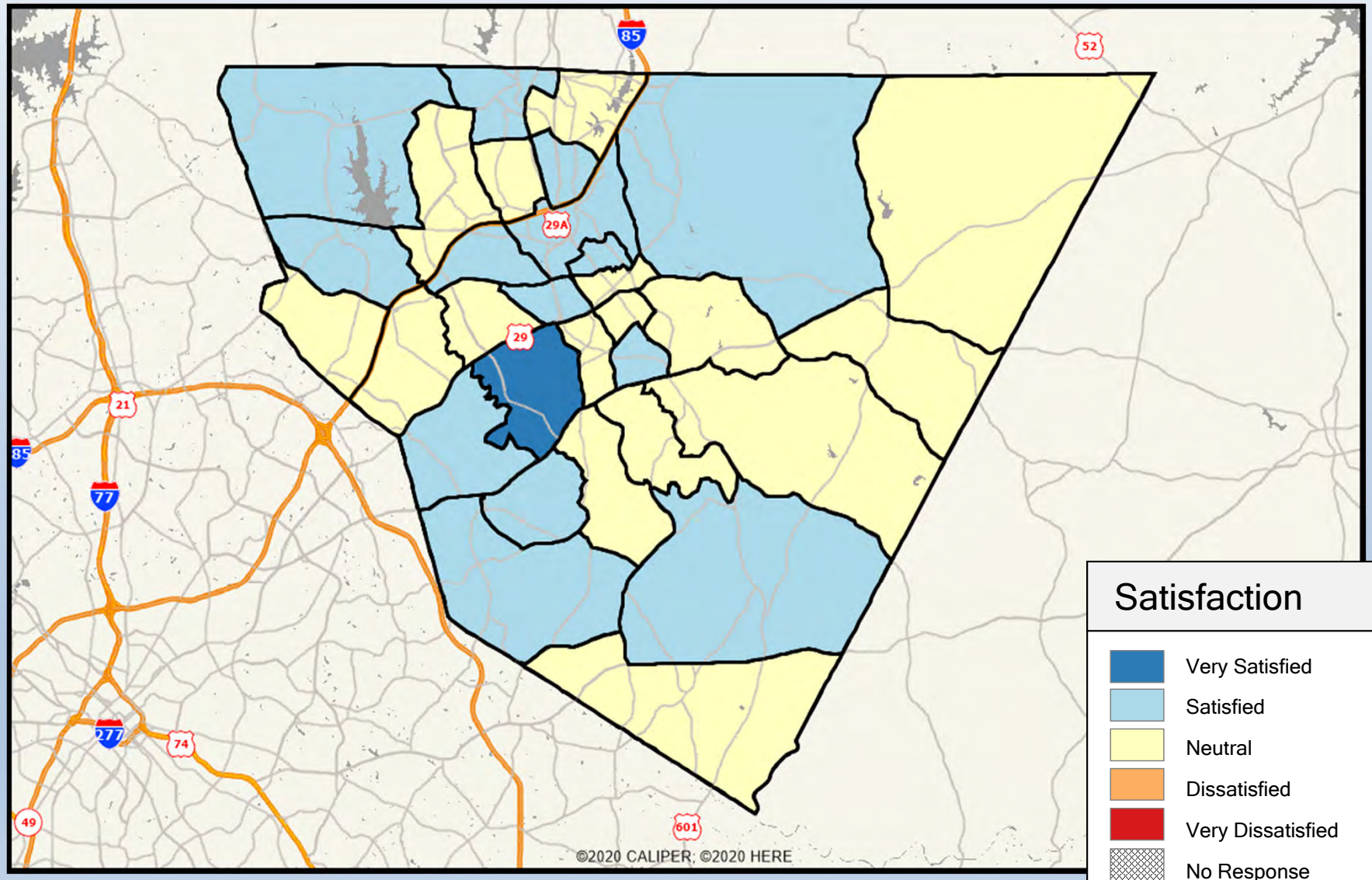
Q9-14. Overall impression of local economic development



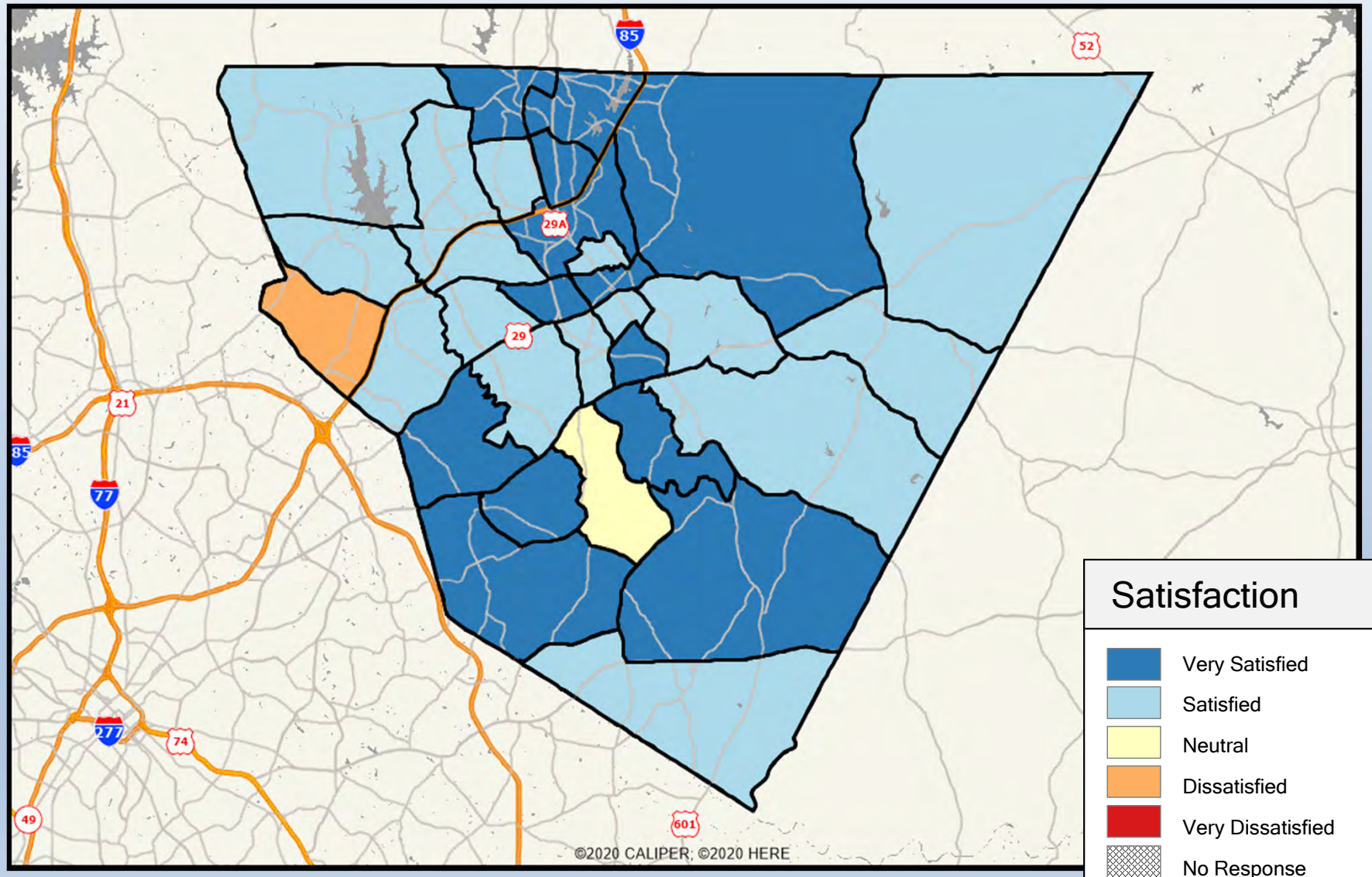
Q9-15. Recruitment of new companies and jobs



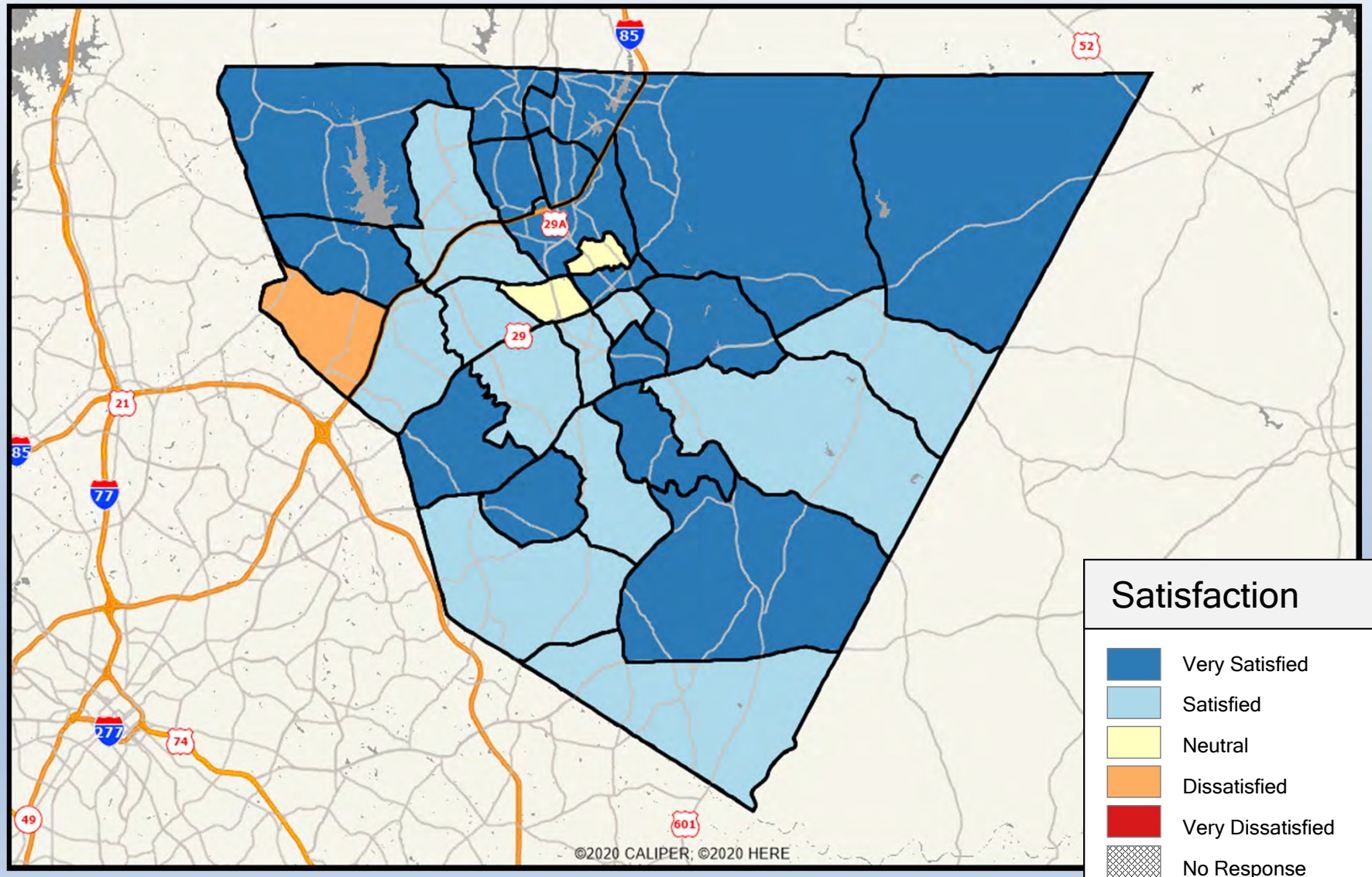
Q9-16. Support for growth of local businesses



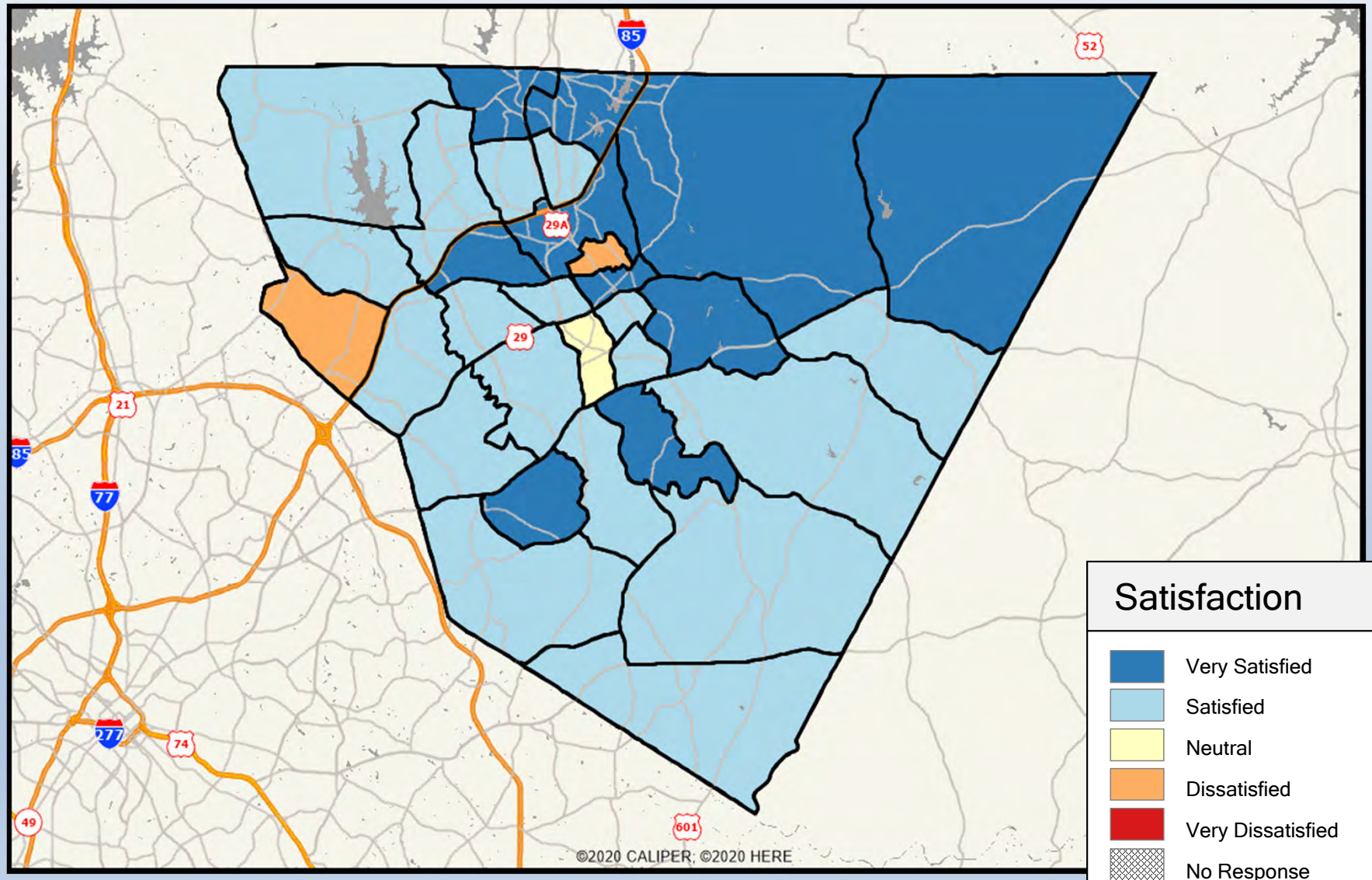
Q9-17. Library operating hours



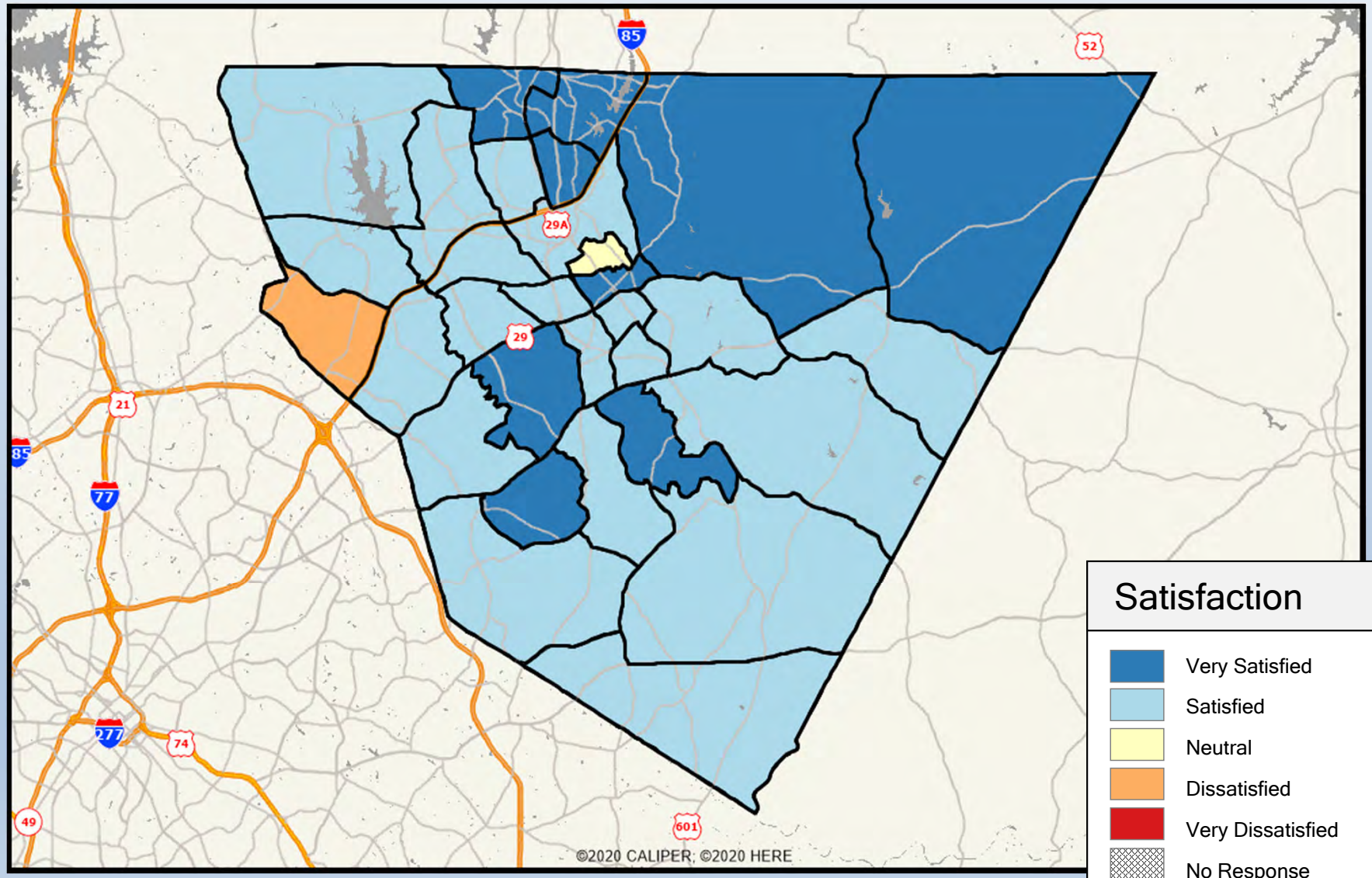
Q9-18. Level of service offered at the library



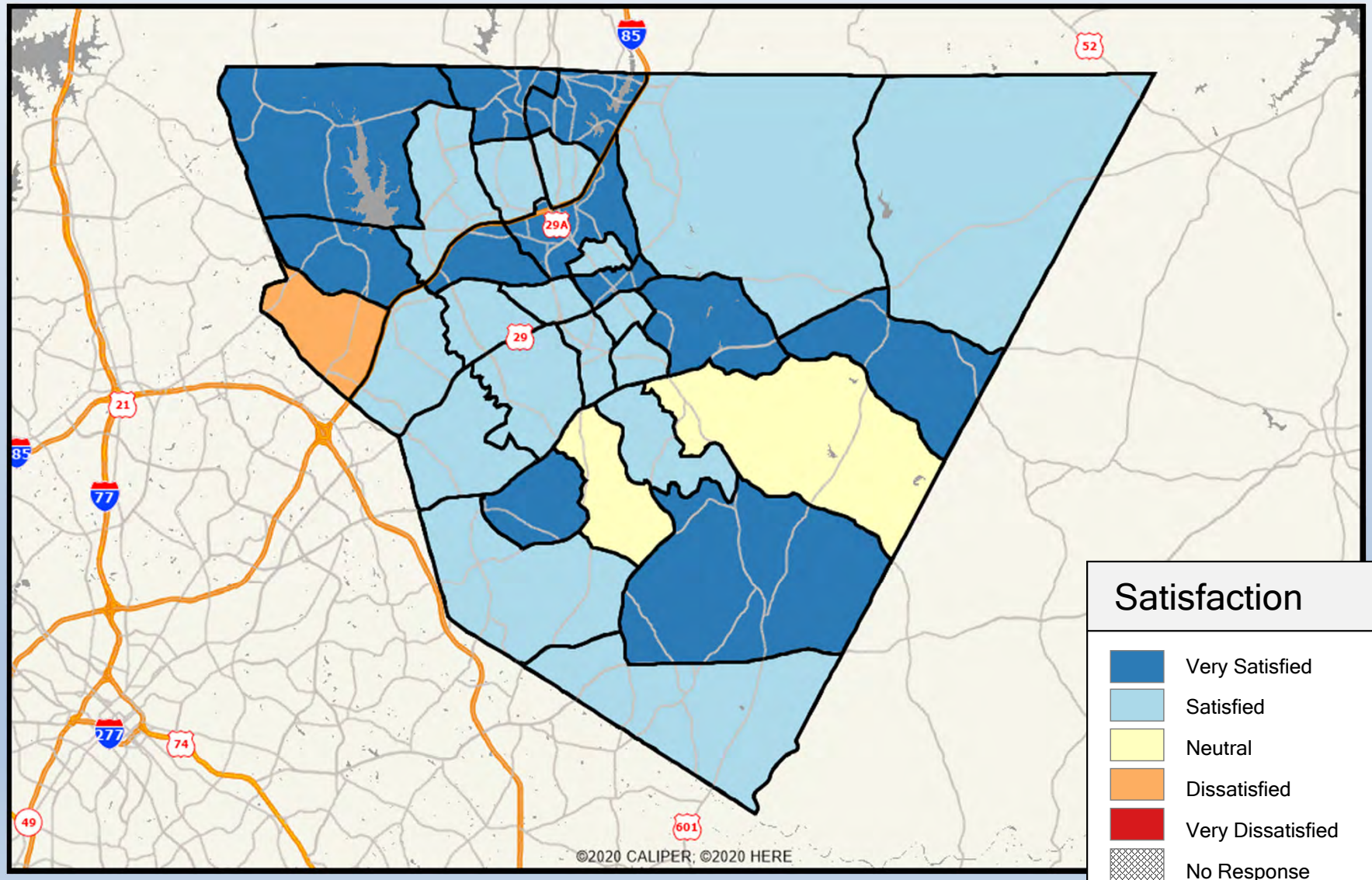
Q9-19. Library book and material collections



Q9-20. eResources (eBooks, databases, etc.)



Q9-21. Access to technology (computers, WiFi)



CABARRUS COUNTY

BOARD OF COMMISSIONERS
WORK SESSION

January 3, 2023
4:00 PM

AGENDA CATEGORY:
Discussion Items - No Action

SUBJECT:
Infrastructure and Asset Management - Emergency Medical Services Headquarters Project Update

BRIEF SUMMARY:
County staff to provide narrative and pictorial update on the project.

REQUESTED ACTION:
No action required.

EXPECTED LENGTH OF PRESENTATION:
5 Minutes

SUBMITTED BY:
Kyle Bilafer, Assistant County Manager
Michael Miller, Director of Design and Construction

BUDGET AMENDMENT REQUIRED:
No

COUNTY MANAGER'S RECOMMENDATIONS/COMMENTS:

ATTACHMENTS:

- EMS HQ Pictorial Update for BOC

EMS HQ Pictorial Update for Board of Commissioners (01-03-23)

Milestones last 30 days: Start of Brick and Storefront

Milestone next 30 days: Completion of Brick and Storefront, metal panel insulation and sub framing for panels




LIFT
United Rentals
1-800-UR-RENTS
600AJ






328
DEERE

CABARRUS COUNTY

BOARD OF COMMISSIONERS
WORK SESSION

January 3, 2023
4:00 PM

AGENDA CATEGORY:
Discussion Items for Action

SUBJECT:
Sheriff's Office - Transfer of K-9 Zeno

BRIEF SUMMARY:
K-9 Zeno was a full-service patrol K-9, which included tracking and explosives detection. On November 17, 2022, a mass on the ribcage of the K-9 was confirmed to be malignant (Chondrosarcoma). After the expense of diagnosis and with additional funding required to attempt to remedy the condition, it has been found not fiscally feasible to maintain the K-9 for Sheriff's Office service. Through coordination with private donors, the Sheriff's Office is asking for the transfer of the K-9 to the handler with private funds being found so that the K-9 can be treated for this condition to assist the handler with the cost. The handler has signed written documentation assuming full financial ownership of the K-9.

REQUESTED ACTION:
Motion to declare K-9 "Zeno" surplus property and authorize disposition in accordance with the County's policy.

EXPECTED LENGTH OF PRESENTATION:
5 Minutes

SUBMITTED BY:
Chief Deputy James N. Bailey

BUDGET AMENDMENT REQUIRED:
No

COUNTY MANAGER'S RECOMMENDATIONS/COMMENTS:

ATTACHMENTS:

- Surplus Form
- Vet Report
- Zeno Agreement

Cabarrus County Asset Transfer, Surplus, Demolition Form

Action:	**Retire/Sold**
Date:	12/19/2022

Statute Action: To dispose of property valued up to $30,000

Was this asset purchased with grant funds: **No**

General Statute: GS 160A-266C

FROM	
Name	Cabarrus County
Department	Sheriff
Asset Number	
Serial Number	
Description	Police K-9 "Zeno" which is a 6 year old Belgian Malinois.

TO	
Name	Ricky Moss
Department	
Location	14800 Hopewell Church Rd. Midland, N.C. 28107
Reason	K-9 has medical issue which will take it out of service and it will no longer be viable for police service. Animal's medical care will be handled by handler with private donations.

Is this a Vehicle? No	
Vehicle ID #	
Year	
Mileage	
Tag #	
Effective Date	

IAM Director:	**Date:**	
Area Manager of Operations:	**Date:**	
County Manager:	**Date:**	

CVS Matthews
4099 Campus Ridge Road
Matthews, NC 28104
(704) 815-3939

Surgery Result Discussion

11/17/2022

Client Name:	Cabarrus County Sheriff Dep	**Patient:**	Zeno
Address:	30 Corban Ave Concord, NC 28025	**Species:**	Canine
		Breed:	Malinois, Belgian
		Sex:	Male
Phone Number:	(704) 985-2626	**Color:**	Fawn
		Weight	39 kilograms

Referral Doctor:	Alisha Kidwell
Referral Hospital	Cabarrus Animal Hospital
Hospital Phone:	(704) 786-6102
Hospital Fax:	(704) 786-4650
Hospital Email:	cabarrusah@gmail.com

Diagnosis:
Extrathoracic mineralized mass of the left craniolateral thoracic wall, rib #2 - Chondrosarcoma, MI 6

Diagnostics:
Histopathology of incisional biopsy - Chondrosarcoma, mitotic index 6; intermediate to intermediate/high grade based on the cellular atypia, stromal variation per pathologist

Recommendations:
Today we discussed that Zeno's mass came back as a chondrosarcoma. Chondrosarcoma is the second most common type of primary bone sarcoma in dogs. These tumors arise primarily in the ribs, nasal cavity and pelvis of middle-aged to older, medium and large breed dogs. In general this tumor type is less aggressive and can have longer survival times. Surgery is typically the treatment of choice in order to help improve prognosis. Chondrosarcoma's of the rib that can be surgically excised can have a pretty good prognosis. With complete excision the prognosis has been reported to be 3.5+ years with some studies reporting 8 year survival after surgery. Risk of tumor spread (metastasis) is reported to be around 25%, but this typically occurs later in the course of the disease. Recurrence is also possible especially with incomplete excision and/or a more aggressive tumor grade. A tumor's grade represents its aggressiveness. Based on Zeno's biopsy his tumor appears to be an intermediate to higher grade tumor but this cannot be confirmed without a global representation of the tumor.

Overall we discussed that the best prognostic option for Zeno is surgical excision. Surgery would involve removal of ribs 1-3 (rib 2 having the tumor). A muscle flap or mesh (synthetic implant) may be required to close the body wall defect created with removal of a portion of the rib cage. It is possible that excision is narrow given that muscle (a barrier layer) does not always overlie the ribs in this region. Any tissues in the armpit that have touched the tumor could technically be seeded with tumor cells though this is less likely. We discussed that the tumor's location near the forelimb may make surgery more challenging. The vessels and nerves supplying the left forelimb exit the chest just in front of the first rib. These structures would have to be carefully protected during surgery. There will be a slight risk for bleeding, nerve damage (more likely temporary), and lameness (likely temporary) in association with surgery. Other complications of surgery include postoperative pneumothorax (air in the chest), variable movement of the repaired chest wall during breathing, incomplete excision, recurrence, progression of disease (metastasis) despite surgery, and incisional complications (infection, opening, seroma swelling). We expect that after surgery Zeno would be able to return to work once healed. The tumor would be submitted for evaluation of tumor

grade and surgical margins. Further recommendations and expectations can be provided based on those results. Chemotherapy could be indicated if the tumor is highly aggressive and we are concerned about recurrence.

Follow-up:
Please contact us if you have further questions. If you elect to move forward, please schedule surgery at your earliest convenience. Zeno would need to be dropped off between 7:00 to 7:30am the day of surgery. Zeno should not have access to any food after midnight the day of surgery. Continue to provide water.

If you have any questions or concerns about Zeno's treatment, follow-up care or progress, please do not hesitate to call our practice at (704) 815-3939. You can also email the surgery team at matthewssurgery@carolinavet.com and we will get back to you weekdays within 24-48 hours. Thank you for your trust in CVS Matthews.

Sincerely,

Annemarieke de Vlaming, DVM

CVS Matthews Small Animal Surgery Service:
Michelle Nanfelt, DVM, MS, DACVS
Annemarieke de Vlaming, DVM, MS, DACVS

6-
2yrs-4yrs

$10K

CAROLINA VETERINARY SPECIALISTS

CHARLOTTE: 2225 Township Rd., Charlotte, NC 28273 P: 704.504.9608 F: 704.504.9606
HUNTERSVILLE: 12117 Statesville Rd., Huntersville, NC 28078 P: 704.949.1100 F:704.949.1101
MATTHEWS: 4099 Campus Ridge Rd.,Matthews, NC 28104 P: 704.815.3939 F: 704.815.3940
ROCK HILL: 760 Addison Ave., Rock Hill, SC 29730 P: 803.909.8300 F: 803.327.1698

AGREEMENT AND WAIVER OF LIABILITY FOR TRANSFER OF POLICE CANINE

I, Rick Moss, do hereby agree to accept ownership and custody of police canine "Zeno" from the Cabarrus County Sheriff's Office. The purpose of this transfer of ownership is to provide for the humane custody and continued care of the animal following its retirement from further police duty. For and in consideration of this transfer of ownership and custody, I do hereby agree as follows:

1. I hereby hold harmless Cabarrus County, the Cabarrus County Sheriff's Office, its officers, agents and employees, and waive for myself, my heirs, executors, administrators or assigns, any and all claims, demands, actions or causes of action, of whatever kind or nature which may arise in any manner by reason of injury or damage to any person or property or both caused directly or indirectly by police canine 'Zeno'.

2. I do hereby covenant and agree that I will never initiate any suit or action or claim against Cabarrus County, its officers, agents or employees, for damages or loss or injury of any kind for or on account of any damages, loss or injury to any person or property or both which may arise in any manner from the transfer of ownership and custody of canine 'Zeno'.

3. I understand that my acceptance of ownership and custody of canine 'Zeno' is completely voluntary, and is deemed by both parties to be in the best interests of the animal and Cabarrus County. I agree to honor 'Zeno's' valiant service as a police working dog by providing him with humane and compassionate treatment, including appropriate veterinary care as needed.

4. I understand and agree that upon the transfer of canine 'Zeno' to my possession, the care and disposition of the animal will be at my sole discretion and responsibility, and Cabarrus County will assume no further financial or legal obligation.

Signature 04/03/22
Date

Sworn to and subscribed before me this

the 3 day of January, 2023.

Donna J McCombs
NOTARY PUBLIC Donna J McCombs

DONNA J MCCOMBS
Notary Public
Union
County
My Comm. Exp.
12-20-2025
NORTH CAROLINA

My Commission Expires:

12.20.2025

(SEAL)


Notary Public
Union
County
My Comm. Exp.
12-20-2026

CABARRUS COUNTY

BOARD OF COMMISSIONERS
WORK SESSION

January 3, 2023
4:00 PM

AGENDA CATEGORY:
Discussion Items for Action

SUBJECT:
Active Living and Parks - Carolina Thread Trail Resolution of Support

BRIEF SUMMARY:
The Carolina Thread Trail (CTT) approached Cabarrus County about a possible NCDOT Trail Feasibility Study Grant Program. The grant, if awarded, will fund a trail feasibility study of Mallard Creek as it flows eastward out of Mecklenburg County into Cabarrus County, 1 1/2 miles to the confluence with Rocky River, then upstream along Rocky River to Highway 29.

The potential partnership would include Cabarrus County, Mecklenburg County, Town of Harrisburg, City of Concord and Carolina Thread Trail. CTT is offering to lead the application process. Funding tops at $120,000 and a match is not required.

The segment described includes the Cross-Charlotte Trail, Carolina Thread Trail, Hector Henry Greenway, and is a segment of the Great Trails State Masterplan.

REQUESTED ACTION:
Motion to provide a Resolution of Support for the NCDOT Trail Feasibility Study Grant.

EXPECTED LENGTH OF PRESENTATION:

SUBMITTED BY:
Londa Strong, Director
Mark Kincaid, Carolina Thread Trail Planner

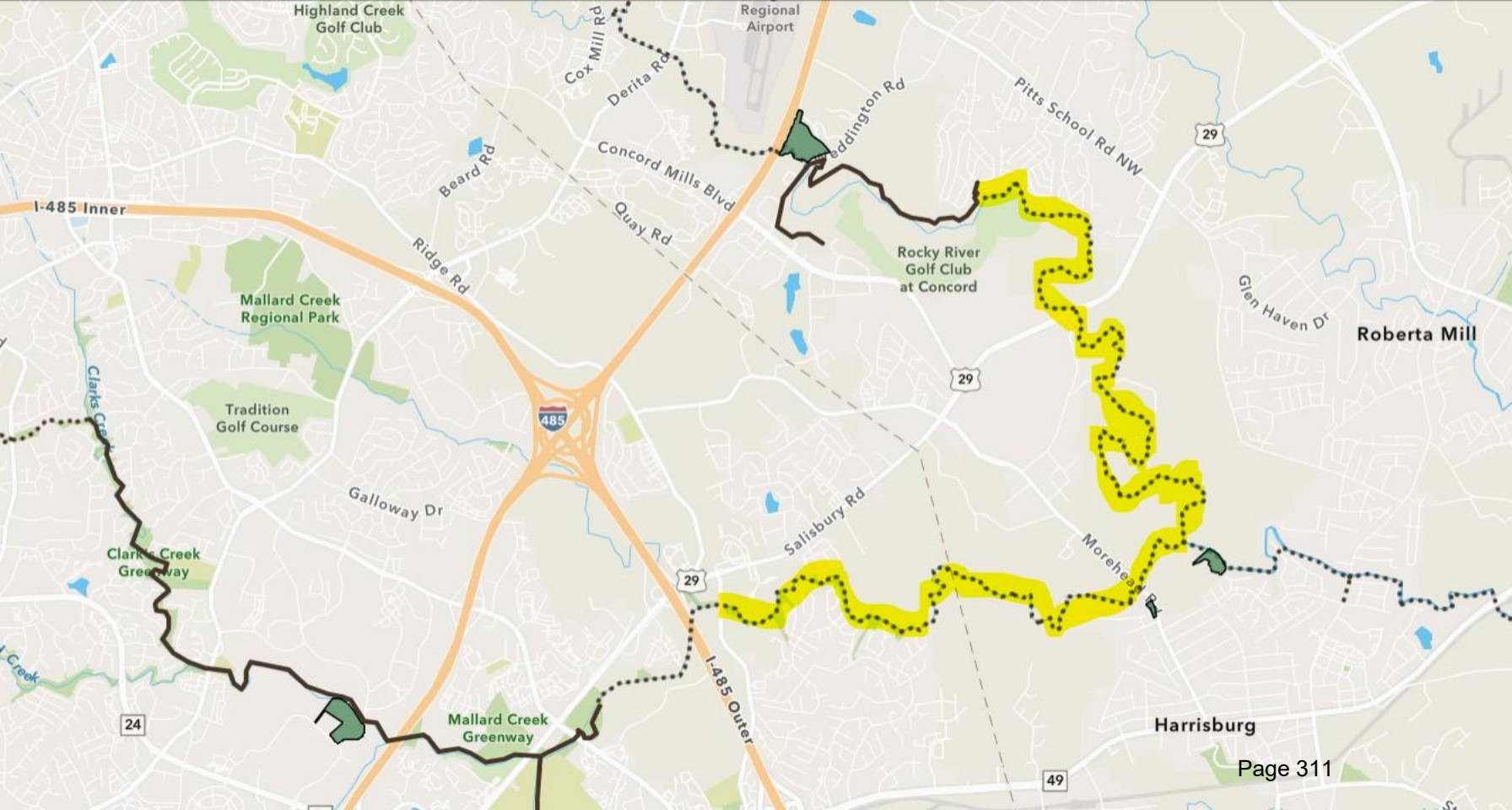
BUDGET AMENDMENT REQUIRED:

No

COUNTY MANAGER'S RECOMMENDATIONS/COMMENTS:

ATTACHMENTS:

- Map
- Resolution


Highland Creek Golf Club
Regional Airport
Cox Mill Rd
Derita Rd
Concord Mills Blvd
Beard Rd
Quay Rd
Ridge Rd
I-485 Inner
Pitts School Rd NW
29
Rocky River Golf Club at Concord
Glen Haven Dr
Roberta Mill
Mallard Creek Regional Park
Tradition Golf Course
485
Galloway Dr
Salisbury Rd
Clarks Creek Greenway
Mallard Creek Greenway
I-485 Outer
24
Harrisburg
49

RESOLUTION SUPPORTING THE CATAWBA LANDS CONSERVANCY'S APPLICATION FOR A FEASIBILITY STUDY GRANT

WHEREAS, Catawba Lands Conservancy is a land trust – a nonprofit, community-based conservation organization that permanently conserves and manages land for public benefit in the Southern Piedmont of North Carolina and is the lead agency for the Carolina Thread Trail; and

WHEREAS, the Thread Trail is a 15-county, two-state initiative designed to inspire and facilitate the creation and development of a regional network of trails, blueways, and conservation corridors that will link more than 2.3 million citizens; and

WHEREAS, today, over 250 miles of trail and 90 miles of blueway are open to the public as part of the Carolina Thread Trail; and

WHEREAS, Cabarrus County supports the development of the Carolina Thread Trail; and

WHEREAS, the North Carolina Department of Transportation administers the Paved Trails and Sidewalk Feasibility Study Grant Program to improve the pipeline of multimodal projects to access state and federal funding.

NOW, THEREFORE BE IT RESOLVED that the Cabarrus County Board of Commissioners expresses it support for the Catawba Lands Conservancy's application to the North Carolina Department of Transportation's Paved Trails and Sidewalk Feasibility Study Grant Program for assistance related to the Carolina Thread Trail.

ADOPTED this ___ th day of _____, 2023.

_____
Stephen M. Morris, Chairman
Cabarrus County Board of Commissioners

Attest:

_____
Clerk to the Board

CABARRUS COUNTY

BOARD OF COMMISSIONERS
WORK SESSION

January 3, 2023
4:00 PM

AGENDA CATEGORY:
Discussion Items for Action

SUBJECT:
Active Living and Parks - Pharr Mill Road Park

BRIEF SUMMARY:
Cabarrus County developed Pharr Mill Road Park on donated land with Land and Water Conservation (LWCF) and Park and Recreation Trust Fund (PARTF) Grants. The Park is on Pharr Mill Road adjacent to Canterfield Estates. The Park opened to the public in 2007. The Town of Harrisburg approached the County in 2010 and asked for transfer of ownership to them. They wanted to annex it to their Town limits and their staff maintain the Park if transferred.

Staff checked with the grant administrator for LWCF and PARTF about the transfer. Administrator at the time indicated it was allowable however it could reflect poorly on Cabarrus County and make it hard to receive any additional LWCF or PARTF grants in an already very competitive environment. It was then decided to lease to Harrisburg for 25 years. The County and Town agreed to the lease and it was executed in August 2010. The Grants remain in Cabarrus County's name as does the property. Harrisburg Parks and Recreation Department have staffed, maintained, programmed, and performed all other aspects of operations since August 2010 at Pharr Mill Road Park.

Harrisburg has again requested ownership of the property. The current grant administrator indicated there would not be an issue with transfer of the property assuming both the Town and County are in agreement and that the Town ensures the Park will always remain a park per LWCF requirements.

REQUESTED ACTION:
Motion to pursue the transfer of Pharr Mill Road Park to the Town of Harrisburg while adhering to LWCF and PARTF transfer of grant property requirements

EXPECTED LENGTH OF PRESENTATION:
10 Minutes

SUBMITTED BY:
Londa Strong, Director
Byron Haigler, Assistant Director

BUDGET AMENDMENT REQUIRED:
No

COUNTY MANAGER'S RECOMMENDATIONS/COMMENTS:

ATTACHMENTS:

- Pharr Mill Agreement
- Pharr Mill BOC Lease

LAW OFFICES
RICHARD M. KOCH
3220-201 PROSPERITY CHURCH ROAD
CHARLOTTE, NORTH CAROLINA 28269
EMAIL: kochlaw@ctc.net

TELEPHONE
704-503-5700

FACSIMILE
704-503-5707

September 17, 2010

Ms. Kay Honeycutt
Cabarrus County
Post Office Box 707
Concord, North Carolina 28026-0707

RE: Pharr Mill Park
lease and deed

Dear Kay:

For your records, enclosed is a copy of the recorded deed for the Canterfield "greenway" parcels adjacent to the Pharr Mill Park and the original of the recorded Park lease.

Very truly yours,

Richard M. Koch

RMK/dm
Enclosure

FILED
CABARRUS COUNTY NC
LINDA F. McABEE
REGISTER OF DEEDS

FILED	Aug 30, 2010
AT	04:29 pm
BOOK	09270
START PAGE	0323
END PAGE	0329
INSTRUMENT #	18397
EXCISE TAX	$0.00

K

STATE OF NORTH CAROLINA

COUNTY OF CABARRUS

LEASE and OPERATIONS AGREEMENT
PHARR MILL PARK

THIS LEASE AND OPERATIONS AGREEMENT (the "Agreement") is made and entered into this the 23 day of as of AUGUST, 2010, by and between the COUNTY OF CABARRUS, North Carolina (the "County"); and the TOWN OF HARRISBURG, North Carolina (the "Town") for lease of PHARR MILL PARK (the "Park") as described in the attached Exhibit A.

PREMISES

1. This Agreement is executed pursuant to N.C. Gen. Stat. §160A-274 and N.C. Gen. Stat. §153A-165 providing for the lease and joint use of governmental property.

2. The County and the Town desire to cooperatively provide recreational and park services, programs and facilities for the welfare and quality of life of their citizens.

3. The County has developed a public park near Town limits and wishes to enter into the Agreement with the Town to manage, operate, program and maintain the Park.

4. The Agreement is intended to set forth certain responsibilities and obligations between the parties relating to the management, operations, programming and maintenance of a public park in the County.

5. The Town and County both strive for efficient use of tax dollars and joint projects between the Town and County in order to reduce duplication of services and promote more effective use of public monies.

DRAWN BY
MAIL TO
(P) RON KOCH
P.O. BOX 79

7/32

In consideration of the above Premises and the Terms below, which the parties agree constitute sufficient consideration to make this Agreement binding and enforceable, the parties agree as follows.

TERMS

I: PARK PROPERTY LEASE AND ASSETS

1.0 Park Property. The County is the owner of approximately 37 acres of land located on Pharr Mill Road which the County has developed into a public park named Pharr Mill Park as described in the attached Exhibit A.

1.1 Lease of Park Property. The County and the Town hereby agree that the Town shall lease the Park property from the County upon the terms and conditions set forth.

1.2 Term. The term of the lease of the Park shall be for a period of twenty-five (25) years beginning ~~August~~ September 1, 2010 and ending at midnight ~~July~~ August 30, 2035. The lease may be extended for a second twenty-five (25) year term if approved by both the Town Council and Cabarrus County Commissioners. The term of this lease is subject to the provisions of Article II, below.

1.3 Annual Lease Payment. The Town shall pay an annual lease payment of One Dollar ($1.00) to the County to lease the Park from the County. The Town shall not be required to pay any additional fees to the County for lease, operations, programming or maintenance of the Park.

1.4 Annexation. Upon approval of this Agreement by both the Town and the County, the County shall apply for voluntary annexation of Park property with the Town. The voluntary annexation request shall be made by the County to the Town within thirty (30) days of the approval of this Agreement.

II: OPTION TO ACQUIRE AND RELATIONSHIP OF PARTIES TO PARK

2.1 Option to Acquire. The County has received two grants for construction of the Park. These grants imposed certain conditions and requirements on the County with regard to ownership and operation of the Park. During the term of this lease and any extension, the County grants to the Town the option to acquire title to the Park property and its assets for the purchase price of One Dollar ($1.00). At any time during the period in which the Town is permitted to exercise this option, the County will transfer title to the Town by special warranty deed when the Town can show, to the County's satisfaction, that the conveyance of the Park property and assets will not constitute a breach of either or both of the grant agreements and the Town is able to obtain written confirmation of same from the administrator of each grant.

2.2 Transfer of Park Property and Assets "As Is". The County leases the Park property and assets (or transfers same if the Town exercises its option to acquire) to the Town "as is, where is". The County makes no representation or warranty as to the Park property and assets except that the County represents that it is the owner of the Park property and assets. The Town accepts the Park property and assets in their present

condition and releases the County from any claims arising from the present condition of the Park property and assets.

2.3 Termination of Relationship. In the event the Town fails to exercise its option to acquire the Park property and assets, or this Agreement expires, or the Town abandons the Park property and assets, Town agrees to return the Park property and assets to the County in the same condition such as they were in at the time this Agreement was executed, normal wear and tear excepted.

2.4 Park Signs. An entrance sign to the Park shall be constructed that will display the names and logos of both the Town and the County. The County shall be responsible for paying the cost of the entrance sign.

2.5 Future Development. The quality of the Park and its development shall continue as an ongoing project throughout the term of this Agreement and the Town may develop additional Park recreational facilities at a later date with the prior written consent of the County. All Park recreational facilities (fixed assets) remain the property of the County. Any Park facilities constructed by the Town during the term of the lease shall become the property of the County and leased by the Town at no additional cost.

III: PARK OPERATIONS

3.1 Park Management. During the term of this Agreement, the Town shall manage, operate, program and supervise use of the Park for the benefit of the public.

3.2 Park Operations. The Town shall provide, promote, administer and operate recreational facilities, programs and services in the Park, consistent with other Town parks and recreational facilities, inclusive of all operational hours. The Town may, at its discretion and sole expense, choose to expand the hours and days of operation of the Park, consistent with other parks in the Town's park system.

3.3 Third-Party Agreements. The Town may execute and enter in such agreements with third parties as it deems necessary or advisable for the provision of programs and services offered at the Park.

3.4 Fees and Charges. The Town shall adopt a Facility Rental Policy and Fee Schedule for use of the Park facilities and/or participation in Park programs and services. Different fee amounts may apply to Town residents and non Town residents for programs and park services. Facility use charges (picnic shelter) shall be consistent for Town residents. The Town may revise fees and charges at its discretion. All fees, charges and other revenue collected, including concession revenue, shall be the property of the Town.

3.5 Utilities. The Town shall pay all water, sewer, electric and other utility charges for services to the Park beginning ~~August~~ September 1, 2010.

3.6 Sponsorship or Naming. The Town may solicit and approve corporate sponsors for facilities at the Park. All sponsors shall be allowed to display signage with sponsor name and logo as approved by the Town. Any revenue derived from facility sponsorships shall be the property of the Town.

IV. PARK MAINTENANCE AND REPAIRS

4.1 Maintenance Responsibilities. The Town shall maintain the Park as part of the Town's park system and in a manner consistent with maintenance performed at other Town park and recreational facilities. The Town may contract for maintenance and grounds keeping services at the Park with a private contractor. The Town is responsible for park maintenance costs.

4.2 Maintenance Schedule. The Town shall adopt a maintenance schedule for the Park consistent with maintenance schedules at other comparable Town park and recreation facilities.

4.3 Reports and Replacements of Facilities. The Town shall be responsible for the general repairs, replacement and maintenance of all Park facilities and improvements at the Park, including without limitation, structural repairs of roofs, asphalt, fencing, lights, buildings, etc.

V: MISCELLANEOUS

5.1 Indemnify and Insurance. The Town and the County do hereby indemnify and hold harmless each other from any and all liabilities, losses, costs or expenses whatsoever (including without limitation, attorneys fees and court costs) as they are incurred and finally awarded, arising out of, attributable to or resulting from any claims by the other party, its agents, invitees, employees or by any third parties, as a result of occurrences within the Park. The Town shall maintain in force during the term of the lease, public liability insurance naming the County as an additional insured, with coverage in an amount of no less than $1,000,000.00 per occurrence. Such policy shall contain a provision that the policy cannot be canceled without thirty (30) days prior written notice to the County. A copy of said policy or endorsement and each renewal thereof during the term of this lease shall be delivered to the County.

5.2 Entry Upon Abandonment. In the event the Town at any time during the term of this lease abandons the Property of and part thereof, the County may, at County's option, retake possession of the Property.

5.3 Miscellaneous. Each party to this Agreement further agrees as follows:

a) Without further consideration, each party shall at any time, and from time to time, execute and deliver to the other party such further document, and take such other action, as the other party may reasonably request in order to effectuate the purposes of this Agreement.

b) All understandings and agreements had between the parties are merged in this Agreement and the related agreements executed in conjunction with this Agreement, all of which together fully and completely express their agreement, and no representations or warranties have been made by any party to another party except as are expressly set forth or required pursuant to this Agreement and the related agreements executed in conjunction with the Agreement.

c) The headings in this Agreement are for purposes of reference only and shall not limit or otherwise affect any of the terms hereof.

d) This Agreement shall be binding upon and shall insure to the benefit of the parties hereto and their respective legal representatives, successors and assigns.

e) If any provision of this Agreement is determined by a court of competent jurisdiction to be illegal or unenforceable, such provision shall be automatically reformed and construed as to be valid, operative and enforceable to the maximum extent permitted by law or equity while preserving its original intent. The invalidity of any part of this Agreement shall not render invalid the remainder of the Agreement.

f) The execution and delivery of the Agreement and the performance of the obligations hereunder have been duly authorized by all requisite actions required by law of each party.

g) Any correspondence relating to the Park should be sent to the following address:

Town of Harrisburg
Town Administrator
Post Office Box 100
Harrisburg, North Carolina 28075

IN WITNESS, the Cabarrus County Commissioners and the Harrisburg Town Council have approved this Agreement and caused it to be executed and attested by their duly authorized officials.

CABARRUS COUNTY

By: _____
H. Jay White, Sr. Chairman

ATTEST:

_____
Kay Honeycutt, Clerk

APPROVED AS TO FORM:

_____
Richard M. Koch, County Attorney

TOWN OF HARRISBURG

By: _____
Timothy B. Hagler, Mayor

ATTEST:

_____
Janet Rackley, Clerk

This instrument has been preaudited in the manner required by the "Local Government Budget and Fiscal Control Act."

_____ 8/23/10
Pam S. Dubois, Finance Director

STATE OF NORTH CAROLINA

COUNTY OF Cabarrus

I Lori D. Barnhardt, a Notary Public of the County and State aforesaid, certify that Timothy B. Hooper personally appeared before me this day and acknowledged that he is mayor of The Town of Harrisburg a municipality and that by authority duly given and as an act of the Town, the foregoing instrument was signed in its name by its mayor, sealed with its corporate seal and attested by Janet Rackley as its Town Clerk.

Witness my hand and official stamp or seal, this 9 day of August, 2010.

Lori D. Barnhardt
Notary Public
My Commission expires: 5-28-2011

LORI D. BARNHARDT NOTARY PUBLIC CABARRUS COUNTY, N.C.

STATE OF NORTH CAROLINA

COUNTY OF Cabarrus

I Arlene B. Roberts, a Notary Public of the County and State aforesaid, certify that H. Jay White, Sr personally appeared before me this day and acknowledged that he is Chairman of the Board of Commissioners for the County of Cabarrus a political subdivision of the State of North Carolina and that by authority duly given and as an act of the Commission, the foregoing instrument was signed in its name by its Chairman sealed with its corporate seal and attested by Kay Honeycutt as its County Clerk.

Witness my hand and official stamp or seal, this 24th day of ~~July~~ August, 2010.

Arlene B. Roberts
Notary Public
My Commission expires: 3/21/2012

ARLENA B. ROBERTS NOTARY PUBLIC CABARRUS COUNTY, N.C.

EXHIBIT "A"

LYING AND BEING, in Township No. 1, Cabarrus County, North Carolina and being more particularly described as follows:

BEGINNING, at a found #4 rebar in the southwesterly corner of that certain property of C. Lindsay Abee and wife, Terry D. Abee pursuant to a Deed recorded in Book 573 at Page 38 in the Cabarrus County Public Registry, said property further being shown as Lot 11 on that certain map recorded in Map Book 19 at Page 18 in said Registry and further being in the southerly boundary of that certain property of Joseph Lee Piper and wife, Sharon Lynn Piper pursuant to a Deed recorded in Book 721 at Page 162 in said Registry; thence with the southerly boundary of said Abee property (now or formerly) N 65-04-56 E 685.35 feet to a point in the centerline of Rocky River and in the southeasterly corner of said Abee property (passing a found #4 rebar on line at 630.25 feet); thence with the centerline of Rocky River the following four (4) courses and distances: (1) S 50-31-56 E 305.75 feet to a point, (2) S 06-49-48 E 383.08 feet to a point, (3) S 57-58-41 E 353.26 feet to a point, and (4) S 48-30-43 E 320.87 feet to a point; thence leaving the centerline of Rocky River with a new line S 39-59-01 W 1,464.10 feet to a set pk nail in the pavement of Pharr Mill Road (State Road 1158), said nail further being in the easterly boundary of that certain property of David R. Anderson pursuant to a Deed recorded in Book 1901 at Page 130 in said Registry; thence with the easterly boundary of said Anderson property (now or formerly) N 23-57-08 W 296.30 feet to a set iron rod; thence continuing with the easterly boundary of said Anderson property (now or formerly) and the easterly boundary of that certain property of Perry L. Teeter and wife, Doris T. Teeter pursuant to a Deed recorded in Book 561 at Page 792 in said Registry N 22-03-08 W 1,532.94 feet to a set pk nail in the pavement of Pharr Mill Road and in the southerly boundary of that certain property of Joseph Lee Piper and wife, Sharon Lynn Piper, pursuant to a Deed recorded in Book 721 at Page 162 in said Registry; thence with the southerly boundary of said Piper property (now or formerly) N 65-04-56 E 30.45 feet to a found #4 rebar, the BEGINNING POINT said property containing 37.43 acres, more or less, and being more particularly shown on that certain boundary survey of the property of Fred W. Grotophorst prepared for Great Land Development Co. by McKim & Creed dated February 22, 2000, and last revised on April 21, 2000, reference to which survey is hereby made.

Being a portion of that certain property of Canterfield, LLC acquired pursuant to that certain Deed recorded in Book 2803 at Page 1 in the Cabarrus County Public Registry.

LESS AND EXCEPT the property described below:

TO FIND THE BEGINNING POINT, Begin at the Beginning Point of the approximately 37.43 acre tract described above which is a #4 rebar in the southwesterly corner of that certain property of C. Lindsay Abee and wife, Terry D. Abee pursuant to a Deed recorded in Book 573 at Page 38 in the Cabarrus County Public Registry, said property further being shown as Lot 11 on that certain map recorded in Map Book 19 at Page 18 in said Registry; thence South 65-04-56 West 30.45 feet to a set PK nail in the right of way of Pharr Mill Road (State Road 1158); thence South 50-01-36 East 926.09 feet to a set concrete monument, the BEGINNING POINT; thence from said Beginning Point the following four (4) courses and distances: (1) North 65-00-00 East 68.00 feet to a set concrete monument, (2) South 41-00-00 East 60.50 feet to a set concrete monument, (3) South 59-15-00 West 95.00 feet to a set concrete monument, and (4) North 16-43-20 West 68.39 feet to a set concrete monument, the BEGINNING POINT, said property containing 0.118 acres, more or less, and being more particularly shown as a graveyard Outparcel owned by the Trustees of Rocky River Presbyterian Church pursuant to a deed recorded in Deed Book 81 at Page 422 in said Registry, said Outparcel further being shown on that certain boundary survey of the property of Fred W. Grotophorst prepared for Great Land Development Co. by McKim & Creed dated February 22, 2000 and last revised on April 21, 2000, reference to which survey is hereby made.

TO HAVE AND TO HOLD the aforesaid lot or parcel of land and all privileges and appurtenances thereto belonging to the Grantee in fee simple.
And the Grantor covenants with the Grantee, that Grantor has done nothing to impair such title as Grantor received, and Grantor will warrant and defend the title against the lawful claims of all persons claiming by, under or through Grantor, except for the exceptions hereinwith stated.
Title to the property hereinabove described is subject to the following exceptions:
All easements, rights of way and restrictions of record.
This property is conveyed on condition that the Grantee into perpetuity uses this property solely for parks and recreation activities and purposes, including but not limited to a greenway.

A map showing the above described property is recorded in Plat Book _____ page _____.

The property hereinabove described was acquired by Grantor by instrument recorded in Book 7970, page 267; Cabarrus Public Registry

IN WITNESS WHEREOF, the Grantor has hereunto set his hand and seal, or if corporate, has caused this instrument to be signed in its corporate name by its duly authorized officers and its seal to be hereunto affixed by authority of its Board of Directors, the day and year first above written.

Cabarrus County
(Corporate Name)

By: _____
H. Jay White, Sr. Chair of the Board of Comm.

ATTEST:
_____
G. Kay Honeycutt Clerk to the Board (Seal)

SEAL-STAMP

Cabarrus County
_____ (SEAL)
Chairman, Board of Commissioners

_____ (SEAL)

_____ (SEAL)

_____ (SEAL)

Use Black Ink

NORTH CAROLINA, _____ County.
I, a Notary Public of the County and State aforesaid, certify that _____
_____ Grantor,
personally appeared before me this day and acknowledged the execution of the foregoing instrument. Witness my hand and official stamp or seal, this _____ day of _____, _____.
My commission expires: _____ _____ Notary Public

SEAL-STAMP

Use Black Ink

NORTH CAROLINA, Cabarrus County.
I, a Notary Public of the County and State aforesaid, certify that G. Kay Honeycutt.
personally came before me this day and acknowledged that s he is Clerk to the Board of Commissioners of Cabarrus Co., NC, and that by authority duly given and as the act of the County, the foregoing instrument was signed in its name by its Board Chair sealed with its seal and attested by her as its Clerk to the Board.
Witness my hand and official stamp or seal, this 30 day of ~~July~~ August, 2010.
My commission expires: October 22, 2013 Angela F. Poplin Notary Public

The foregoing Certificate(s) of _____

is/are certified to be correct. This instrument and this certificate are duly registered at the date and time and in the Book and Page shown on the first page hereof.

_____ REGISTER OF DEEDS FOR _____ COUNTY

By _____ Deputy/Assistant – Register of Deeds

7970
0270

EXHIBIT A

LEGAL DESCRIPTION
CANTERFIELD ESTATES
DEDICATION TO
PARKS AND RECREATION DEPARTMENT

TRACT I:
PIN: 5527252962

BEING ALL OF THAT irregularly shaped tract of land containing approximately 10.40 acres consisting of all of Cabarrus County tax parcel number 5527252962 and being designated as "Open Space to be Dedicated to Parks and Recreation Department", as shown on a map entitled "Canterfield Estates Phase 2 – East, Record Map 1" recorded in Map Book 42 at Page 79 of the Cabarrus County Public Registry (the "Map") and being located to the west of the rear boundary lines of Lots 158 through 178 inclusive as shown on the aforesaid Map.

TRACT II:
PIN: 5527363894

BEING ALL OF THAT irregularly shaped tract of land containing approximately 2.50 acres, consisting of all of Cabarrus County tax parcel number 5527363894 and being designated as "Open Space to be Dedicated to Cabarrus County Parks and Recreation Department" on a map entitled "Canterfield Estates East, Phase 2 – Record Map 3" recorded in Map Book 48 at Page 68 of the Cabarrus County Public Registry (the "Map") and being located to the east of the rear boundary lines of Lots 200 through 208 inclusive as shown on the aforesaid Map.

TRACT III:
PIN: 5527355831

BEING ALL OF THAT irregularly shaped tract of land containing approximately 12.19 acres, consisting of all of Cabarrus County tax parcel number 5527355831 and being designated as "Common Open Space" on a map entitled "Canterfield Estates East, Phase 2 – Record Map 4" recorded in Map Book 50 at Page 31 of the Cabarrus County Public Registry (the "Map") and being located adjacent to the rear boundary lines of Lots 209 through 223 inclusive as shown on the aforesaid Map and further being adjacent to the rear boundary lines of Lots 229 through 238 inclusive as shown on a map entitled "Canterfield Estates East Phase 2 – Record Map 1" recorded in Map Book 43 at Page 16 aforesaid Registy.

EXHIBIT A
LEGAL DESCRIPTION

CANTERFIELD ESTATES
Continued

TRACT IV:
PIN: 5527276137

BEING ALL OF THAT irregularly shaped tract of land containing approximately 11.58 acres, consisting of all of Cabarrus County tax parcel number 5527276137 and being designated as "Open Area to be Dedicated to Parks and Recreation Department" on a map entitled "Canterfield Estates East, Phase 2 – Record Map 2" recorded in Map Book 47 at Page 73 of the Cabarrus County Public Registry (the "Map") and being located adjacent to the rear boundary lines of Lots 179 through 186 inclusive and Lots 189 through 199 inclusive as shown on the aforesaid Map and further being adjacent to Rocky River.

TRACT V:
PIN: 5527155297

BEING ALL OF THAT irregularly shaped tract of land containing approximately 2.29 acres consisting of all of Cabarrus County tax parcel number 5527155297 and being designated as "Dedicated to Parks and Recreation Department" on a map entitled "Revised Record Map 2 of Canterfield Estates - Phase 1" recorded in Map Book 39 at Page 22 of the Cabarrus County Public Registry (the "Map") and being located to the south of that certain 0.22 acre parcel designated as "Area Retained by Canterfield, LLC" on the aforesaid Map; and being adjacent to the Rocky River; and further being located to the north of the rear and side boundary lines of Lots 28, 31, 32 and 35 and the 40' public right of way for Rockhampton Court as shown on the aforesaid Map.

The above-described Tracts are intended to be dedicated to the Cabarrus County Parks and Recreation Department.

program. Only one proposal was submitted. The proposal was from the Centralina Council of Governments.

UPON MOTION of Commissioner Privette, seconded by Commissioner Mynatt and unanimously carried, the Board approved the proposal from Centralina Council of Governments and authorized the County Manager to enter into a contract approved by the County Attorney.

(F-4) County Manager - Pharr Mill Park - Voluntary Annexation Into the Town of Harrisburg

At its May 2010 meeting, the Board of Commissioners approved transferring the Pharr Mill Park property (37.43 acres) to the Town of Harrisburg for operation and maintenance as a town park. This process will be done through a long term (25-year) lease. The formal lease documents are currently being drafted by the County Attorney and will be reviewed by the County Manager prior to their approval and recordation. The Town of Harrisburg has also requested that the County petition the town for voluntary annexation of this property since the town will have the responsibility of operating and maintaining the park.

UPON MOTION of Commissioner Privette, seconded by Commissioner Mynatt and unanimously carried, the Board approved the voluntary annexation of Pharr Mill Park into the Town of Harrisburg and authorized the County Manager and County Attorney to finalize the associated documents.

(F-5) County Manager - Purchase of Additional .107 Acres for Park's Office and Adoption of Related Budget Amendment

The current property configuration has the northern property line directly adjacent to the existing office building. This property line also runs directly through the existing parking lot serving the Park's office. A survey has been completed showing the need for the county to purchase .114 acres and transfer .07 acres, resulting in a net purchase of .107 acres. The price agreed upon is $15,000.00 ($3.22 per square foot). The use of contingency is requested.

UPON MOTION of Commissioner Privette, seconded by Commissioner Mynatt and unanimously carried, the Board approved the purchase of .114 acres and transfer of .07 acres (resulting in a net purchase of .107 acres) for $15,000.00 and adopted the following budget amendment:

Date: 7/19/2010 Amount: $15,000
Dept. Head: Pam Dubois Department: Board of Commissioners
☐ Internal Transfer Within Department ☑ Transfer Between Departments/Funds ☐ Supplemental Request

Purpose: To purchase of additional net .107acres (purchase .114 acres and transfer .07 acres) for Park office property from Ike's Construction for a cost of $15,000 ($3.22 per square foot).

Account Number	Account Name	Approved Budget	Inc Amount	Dec Amount	Revised Budget
00191110-9801	Land Acquisition	$0.00	$15,000.00		$15,000.00
00191910-9660	Contingency	$853,532.00		$15,000.00	$838,532.00

(F-6) County Manager - Donation of 38.96 +- Acres to the Town of Harrisburg

The Town of Harrisburg has requested that the County transfer ownership (donate) of approximately 38.96 acres, adjacent to the Canterfield Subdivision and the Rocky River, to the Town for the purpose of a future park/greenway. This property was donated to Cabarrus County by the developer of the subdivision for use as a greenway in the future.

These parcels are identified as: PIN 5527-15-5297 (10.40 +- acres); PIN 5527-25-2962 (2.5 +- acres); PIN 5527-35-5831 (12.19 +- acres); PIN 5527-36-3894 (11.58 +- acres); and PIN 5527-27-6137 (2.29 +- acres).

CABARRUS COUNTY

BOARD OF COMMISSIONERS
WORK SESSION

January 3, 2023
4:00 PM

AGENDA CATEGORY:
Discussion Items for Action

SUBJECT:
BOC - Appointments to Boards and Committees

BRIEF SUMMARY:
The following appointment to Boards and Committees are recommended for January:

Appointments - Agricultural Advisory Board
The terms for Agricultural Advisory Board members Louis Suther, Wendy Austin-Sellers and Bob Blackwelder will end January 31, 2023. All three would like to serve another term. An exception to the length of service provision of the Appointment Policy will be needed for each of them.

Representative recommendations are Louis Suther, Wendy Austin-Sellers and Bob Blackwelder.

Appointments - Firemen's Relief Fund Trustees
The Cabarrus County Volunteer Fire Departments have submitted the following individuals for appointments/reappointments as Firemen's Relief Fund Trustees*:

Appoint Chris Brown (NorthEast) for a one-year term to end January 31, 2024; reappoint Chris Whiting (Allen), Raymond N. Blackwelder (Cold Water), Artie Craig (Flowe's Store), Raheem Cruse (Georgeville), Brian Lee (Harrisburg), Darrell Page (Midland), Randall Ritchie (Mt. Mitchell), Del Eudy (Mt. Pleasant Rural), Dylan Daquila (North East), Jacob Williams (Odell), Marty Ritchie (Rimer) for two-year terms ending January 31, 2025.

*These appointments are exempt from the County Appointment Policy. Recommendations are submitted by each of the respective volunteer fire departments.

Representative recommendations are: Chris Brown (NorthEast); Chris Whiting (Allen), Raymond N. Blackwelder (Cold Water), Artie Craig (Flowe's Store), Raheem Cruse (Georgeville), Brian Lee (Harrisburg), Darrell Page (Midland), Randall Ritchie (Mt. Mitchell), Del Eudy (Mt. Pleasant Rural), Dylan Daquila (North East), Jacob Williams (Odell), and Marty Ritchie (Rimer).

Appointments - Youth Commission
The Cabarrus County Youth Commission is recommending Shanhe (Mary) Liu to be appointed to the Youth Commission as a representative from Northwest Cabarrus High School.

Representative recommendation is Shanhe (Mary) Liu.

Appointments and Removals - Mental Health Advisory Board
Dr. Bonnie Coyle has taken a new position with Mecklenburg County and has resigned from her position as the Cabarrus Health Alliance representative on the Mental Health Advisory Board.

Erin Shoe, Cabarrus Health Alliance Director, has submitted an application to serve on the Mental Health Advisory Board and is recommended to fill Dr. Coyle's vacant position.

Representative recommendation is Erin Shoe.

REQUESTED ACTION:
Provide information.

EXPECTED LENGTH OF PRESENTATION:
1 Minute

SUBMITTED BY:
Lauren Linker, Clerk to the Board

BUDGET AMENDMENT REQUIRED:
No

COUNTY MANAGER'S RECOMMENDATIONS/COMMENTS:

CABARRUS COUNTY

BOARD OF COMMISSIONERS
WORK SESSION

January 3, 2023
4:00 PM

AGENDA CATEGORY:
Discussion Items for Action

SUBJECT:
Cooperative Extension - Special Programs Budget Amendment

BRIEF SUMMARY:
Due to the return of popular programs, Cooperative Extension is asking for increase in both revenue and expenditure line items related to special programs.

REQUESTED ACTION:
Motion to adopt budget amendment.

EXPECTED LENGTH OF PRESENTATION:
5 Minutes

SUBMITTED BY:
Tracy LeCompte, Cooperative Extension Director

BUDGET AMENDMENT REQUIRED:
Yes

COUNTY MANAGER'S RECOMMENDATIONS/COMMENTS:

ATTACHMENTS:

- Budget Amendment

Budget Revision/Amendment Request

Date: 12/14/2022 **Amount:** 3,000.00

Dept. Head: Tracy LeCompte **Department:** Cooperative Extension

☐ **Internal Transfer Within Department** ☐ **Transfer Between Departments/Funds** ☑ **Supplemental Request**

This budget amendment is increasing both revenue and expenses to accommodate additional funding to be generated from the revival of the Cabarrus Extension Spring Plant & Herb Festival. Expected revenue is $50 per vendor with 100 vendors to allow for the total income to be $5000. The expense budget is increase accordingly.

Fund	Indicator	Department/ Object/ Project	Account Name	Approved Budget	Increase Amount	Decrease Amount	Revised Budget
001	6	5410-6606	Special Program Supplies	2,000.00	3,000.00		5,000.00
001	9	5410-9356	Special Program Supplies	5,000.00	3,000.00		8,000.00
							0.00
							0.00
							0.00
							0.00
							0.00
							0.00

Total 0.00

Budget Officer

☐ Approved

☐ Denied

_____

Signature

_____

Date

County Manager

☐ Approved

☐ Denied

_____

Signature

_____

Date

Board of Commissioners

☐ Approved

☐ Denied

_____

Signature

_____

Date

CABARRUS COUNTY

BOARD OF COMMISSIONERS
WORK SESSION

January 3, 2023
4:00 PM

AGENDA CATEGORY:
Discussion Items for Action

SUBJECT:
County Manager - Behavioral Health Center Design Recommendation

BRIEF SUMMARY:
The County has received $32.5 million from the State of North Carolina to design and construct a regional behavioral health facility. On September 6, 2022, the board approved awarding the project design contract to the firm human eXperience. Over the past three months, County and human eXperience staff have analyzed two options: (1) constructing two separate facilities ("the Guilford model") with separate ownership and providers or (2) constructing a single facility with a sole owner and provider. Staff will present the final recommendation on the design approach for board approval.

REQUESTED ACTION:
Motion to approve the design recommendation.

EXPECTED LENGTH OF PRESENTATION:
15 Minutes

SUBMITTED BY:
Rodney Harris, Deputy County Manager

BUDGET AMENDMENT REQUIRED:
No

COUNTY MANAGER'S RECOMMENDATIONS/COMMENTS:

ATTACHMENTS:

- Behavioral Health Facility Presentation

Behavioral Health Facility Design Recommendation

Board of Commissioners

January 3, 2023

CABARRUS COUNTY
America Thrives Here

Design Team

- **Mike Downs, County Manager**
- **Rodney Harris, Deputy County Manager**
- **Kyle Bilafer, Assistant County Manager**
- **Michael Miller, Director of Design & Construction**
- **Karen Calhoun, Human Services Director**
- **Marcella Beam, Director of Strategy, Cabarrus Health Alliance**
- **Sherri Reyes, Principal Consultant, human eXperience**
- **Kevin Turner, Principal Architect, human eXperience**
- **Sarah Rolfvondenbaumen, Architect, human eXperience**

Key Terms

- **Behavioral Health Urgent Care (BHUC):** provide triage, crisis risk assessment, evaluation, and intervention to individuals whose crisis response needs are deemed to be urgent or emergent with a maximum length of stay under 24 hours. Serves those four years or older.
- **Facility-Based Crisis (FBC):** provide intensive short-term, medically supervised service to those with escalated behavior due to a mental health, intellectual, or development disability or substance use disorder who require treatment in a 24-hour residential facility with a typical stay of less than two weeks. Serves those six years or older.

Key Terms

- **Psychiatric Residential Treatment Facility (PRTF):** provide non-acute inpatient facility care for those with mental illness or substance abuse/dependency who require 24-hour supervision and specialized interventions. Serves those under age 21.
- **Substance Use Disorder (SUD) Beds:** provide substance use disorder treatment and rehabilitation services for those who require inpatient services.
- **Institutions of Mental Diseases (IMD) Exclusion:** prohibits using Medicaid dollars for care provided in mental health treatment facilities larger than 16 beds without an exception or waiver.

Challenge

In 2021, the emergency department was visited by…

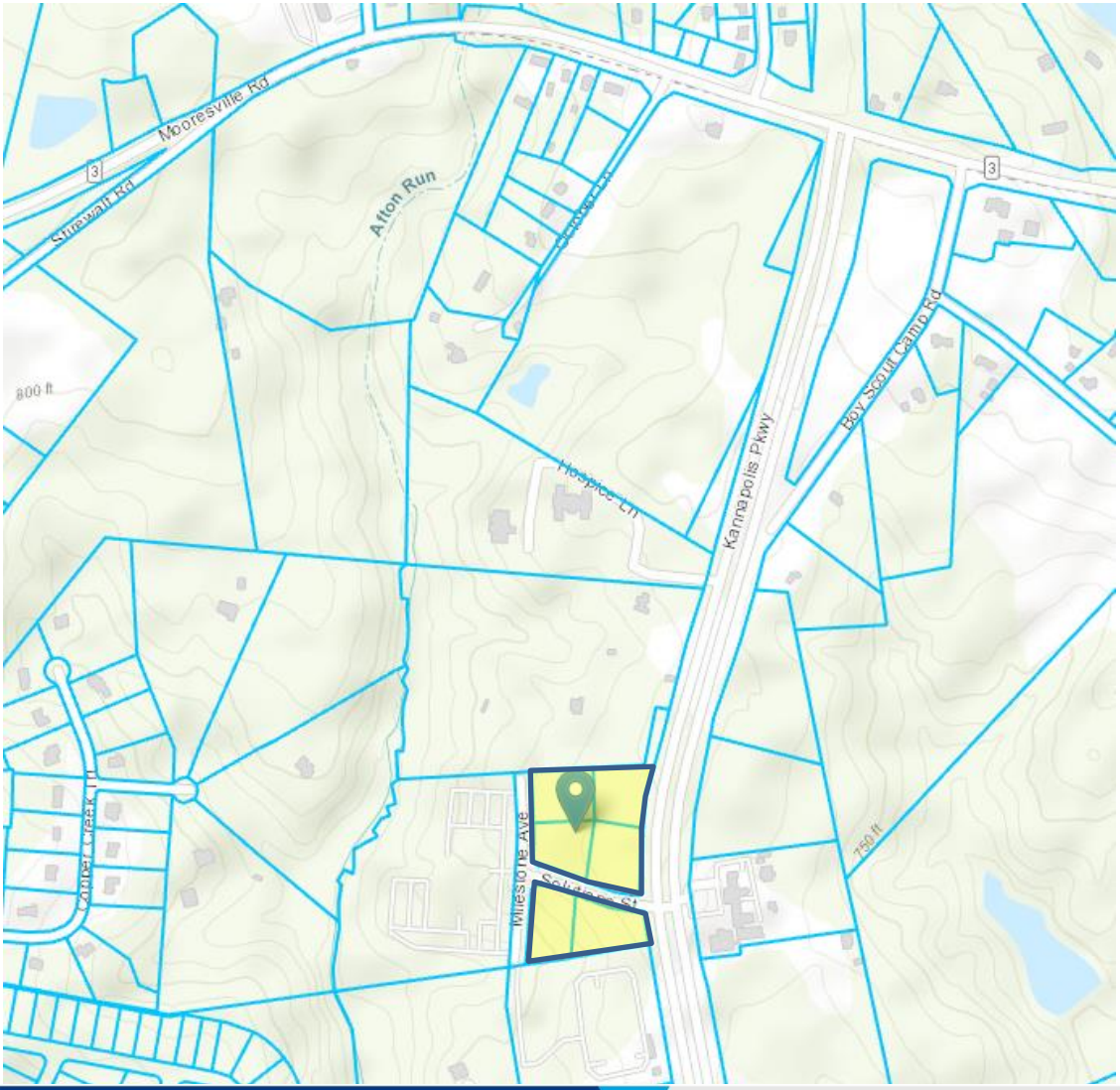
- **988** people for suicidal ideation
- **3,465** people for depression
- **4,651** people for anxiety

Source: *NC Detect, NC Department of Health and Human Services, UNC School of Medicine*

Response

Design and construct a regional behavioral health facility off Kannapolis Parkway

Facility Location





Funding

Funding Source	Average
State Grant	$ 32,500,000
County Funds	2,988,174
Total Funds	**35,488,174**

Note: Project being designed based on the $32.5 million State grant amount. Goal is to reallocate the $3 million of County funds to another capital use if possible.

"Guilford Model"
Two Buildings, Two Owners/Operators

BHUC and Adult FBC

- **16 beds**
- **16 chairs**
- Key expenses:
  - Staff
  - Maintenance
  - Food Service
  - Laundry Service
  - Security

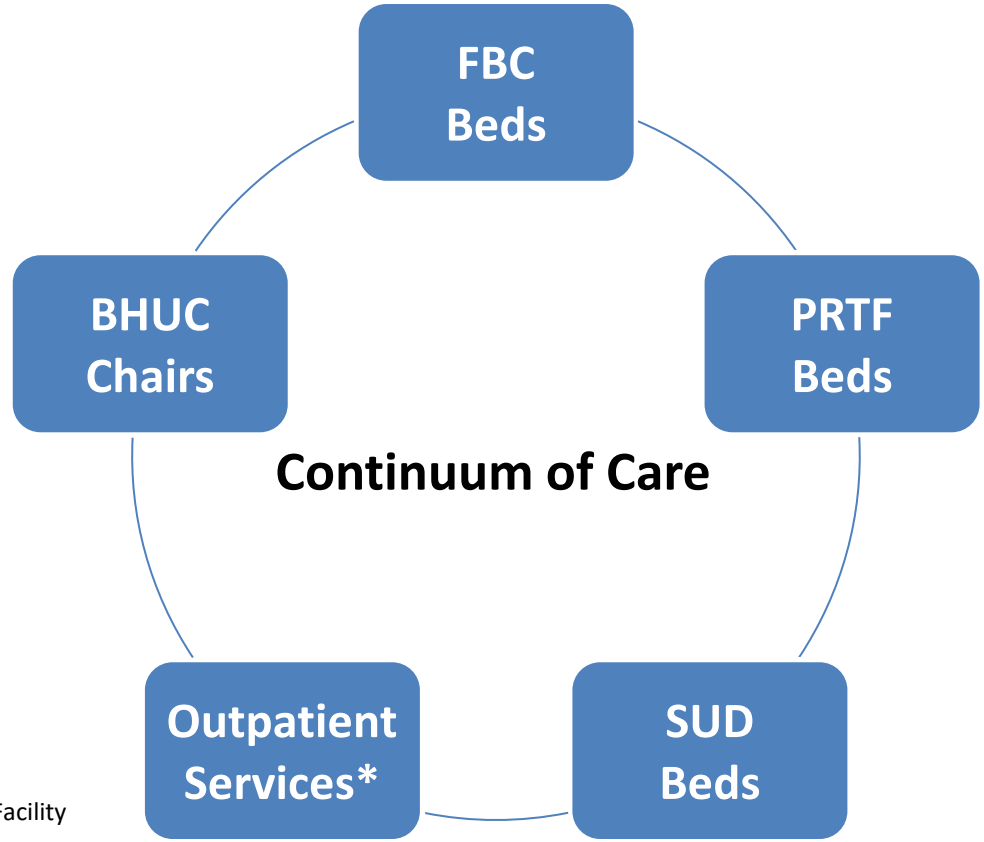
Child FBC

- **16 beds**
- Key expenses:
  - Staff
  - Maintenance
  - Food Service
  - Laundry Service
  - Security

Note: Guilford County allocates approximately $5.5 million annually for operations. Estimate from potential providers ranged from $0 to $8 million to operate BHUC/Adult FBC.

Recommended: One Building/Owner/Operator

Cabarrus County
Regional Behavioral Health Center



ABBREVIATIONS:
BHUC: Behavioral Health Urgent Care
FBC: Facility-Based Crisis
PRTF: Psychiatric Residential Treatment Facility
SUD: Substance Use Disorder

*** If sufficient funding**

Recommended Model
One Building, One Owner/Operator

- **Benefits**
  - ✓ Reduce overhead for administration, facility maintenance, security, food service, housekeeping, laundry service, etc.
  - ✓ Reduce staffing needs (e.g., one Medical Director, clinical staffing)
  - ✓ Greater number of beds to support community needs
  - ✓ Creation of "No Wrong Door" behavioral health continuum of care
  - ✓ Potentially higher revenues for PRTF and SUD beds
  - ✓ More efficient facility (clinically and financially)
  - ✓ Opportunity for greater financial reimbursement if/when State obtains IMD Waiver

Risks

- ✓ Loss of revenue for Adult Medicaid FBC beds

Provider Selection – Next Steps

- **If approved, staff will repost the provider request for proposals (RFP) with the new statement of work**
- **Providers that responded to the original RFP will be allowed to amend proposals and resubmit**
- **Work toward provider selection by June 2023**
- **Selected provider will maximize the quality-of-care while minimizing the County's financial investment**

CABARRUS COUNTY

BOARD OF COMMISSIONERS
WORK SESSION

January 3, 2023
4:00 PM

AGENDA CATEGORY:
Discussion Items for Action

SUBJECT:
County Manager - Cabarrus County Government Strategic Planning Process

BRIEF SUMMARY:
A strategic plan is a diagnostic review that ensures an agency's systems are working together, performing properly and sending the organization in the right direction.

Cabarrus County adopted its last strategic plan in 2019. Since then, the County has worked through unexpected external factors beyond our control, including challenges related to the COVID-19 pandemic, workforce and inflation. These challenges caused direct and indirect effects on our business operations and personnel.

Staff recommends developing a new board-guided strategic plan that establishes a desired future for our organization that aligns with external trends and community needs.

The plan is a necessary step in establishing a new business plan—focused on efficiency, effectiveness and outcomes—that will launch with the FY25 budget and adapt to fit our organization for five subsequent years.

To fully align with the FY25 budget, staff developed a comprehensive and aggressive timeline that requires a January 2023 strategic planning kickoff and ends with a final plan review by commissioners in May.

Staff asked respected agencies across the state for plan development proposals. The Centralina Regional Council submission ($25,000) met several key objectives, including extensive research; advanced planning work; facilitation of multiple objective and engaging sessions; loops that incorporate board, staff and community engagement; tried-and-true methodology; and a comprehensive final report. Centralina Regional Council is a trusted

resource to the County, familiar with the unique challenges of our region and it offers flexibility to design a plan that's right for us.

To report on key data at the Board's planning retreat in February, the strategic planning team (comprised of County and Centralina staff) will need to move swiftly into the data collection and analytics phase.

Staff requests a Board Motion to approve the strategic planning process outlined in the attachments and in tonight's presentation.

REQUESTED ACTION:
Motion to approve the outlined strategic planning process and budget amendment in the amount of $25,000 to come from the Board's contingency.

EXPECTED LENGTH OF PRESENTATION:
20 Minutes

SUBMITTED BY:
Kasia Thompson, Strategy Manager
Elie Landrum, Management Analyst
Geraldine Gardner, Executive Director, Centralina Regional Council

BUDGET AMENDMENT REQUIRED:
Yes

COUNTY MANAGER'S RECOMMENDATIONS/COMMENTS:

ATTACHMENTS:

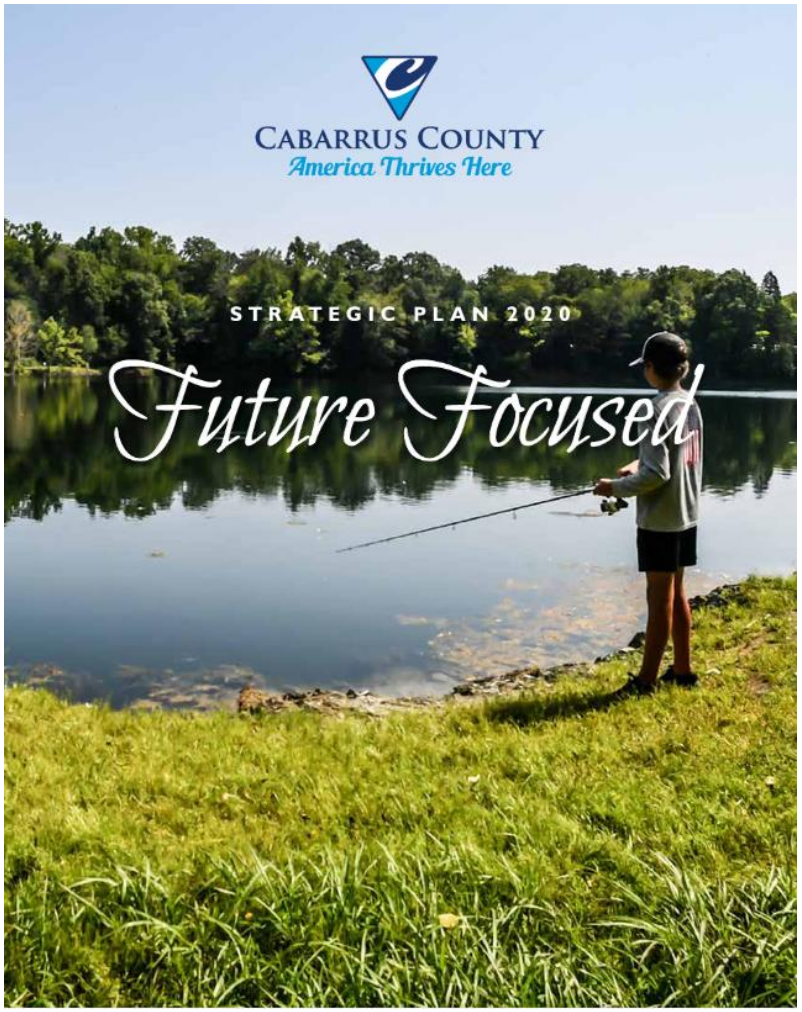
- Presentation
- Budget Amendment

Strategic Planning

Kasia Thompson and Elie Landrum
Cabarrus County Board of Commissioners
January 2023

CABARRUS COUNTY
America Thrives Here

2020 Strategic Plan

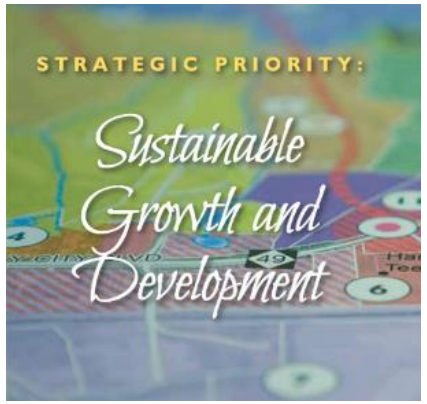












Business and Mission NEVER stopped



Plan development



- ✓ Unanimous approval
- ✓ Moves the organization toward the desired future
- ✓ Supports organizational alignment
- ✓ Improves performance
- ✓ Incorporates feedback
- ✓ Leaves room for flexibility
- ✓ Takes us down the road

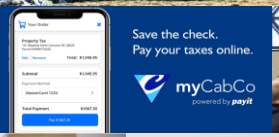
Plan development

















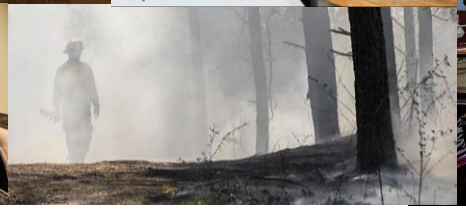













Plan development

CENTRALINA
REGIONAL COUNCIL



- ✓ Experienced
- ✓ Flexible
- ✓ Able to adapt to our needs
- ✓ Strategic planning core components:
  - Foundation
  - Details
  - Evaluation & monitoring
  - Reporting

Timeline

Plan	Discuss	Act

FY23

Month	Sept	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun
Facilitator proposals										
Community survey										
Workplace survey										
Facilitation pre-work										
County Leadership Team Meeting #1 (Kickoff)										
BOC Kickoff at retreat										
Concept preparation for vision, mission and BOC presentation										
BOC Work Session #2 • Get feedback on vision, mission concept drafts • In-depth values discussion • Priorities discussion										
County Leadership Team Meeting #2 • Synthesize inputs into priority concepts for next BOC presentation										
County-led process meetings on strategies and impact metric development										
BOC Work Session #3 • Present final vision, mission and values for endorsement • Present initial concept for priority areas for feedback • Initiate monitoring/evaluation discussion										
County-led preparation on priorities, strategies and impact metrics										
Preparation of draft report										
Community engagement										
Preparation of draft report										
BOC Work Session #4 • Presentation of recommended priorities, strategies and impact metrics										
Employee appreciation rollout										
Community rollout										
Internal discussions about collaboration/alignment										

Next steps



January Work Session

- Motion to approve the outlined strategic planning process

January

- Commissioners and department heads take DiSC assessment to measure preferences and tendencies. Informs staff on how to best communicate.
- Research review
- Plan February kickoff

Key information

Project goals

- Moves the organization toward the desired future
- Supports organizational alignment
- Improves performance
- Incorporates feedback
- Leaves room for flexibility
- Takes us to our next state

BOC participation

- Present a CLEAR vision for our future
- Define which challenges will become priorities we can collectively overcome
- Evoke thought and inspiration throughout the process

Proposal cost

$25,000: Met several key objectives, including research, planning, facilitation, engagement loops, reliable methodology and a comprehensive report

Centralina plan development

- Experienced
- Flexible
- Able to adapt to our needs

Timeline

- **January:** Research/planning
- **February:** Kickoff
- **March:** Feedback on priorities, mission, vision and values
- **April:** Confirm March items, present on priority areas, and initiate measurement discussion
- **May:** Community engagement, draft report, recommend priorities, strategies and impact measures
- **June:** Community rollout, begin alignment

Budget Revision/Amendment Request

Date: 1/3/2023 **Amount:** 25,000.00

Dept. Head: Kasia Thompson (prepared by Elie Landrum) **Department:** County Manager's Office

☐ **Internal Transfer Within Department** ☐ **Transfer Between Departments/Funds** ☑ **Supplemental Request**

To fully align with the FY25 budget, staff developed a comprehensive and aggressive timeline that requires a January 2023 strategic planning kickoff and ends with a final plan review by commissioners in May. Staff asked respected agencies across the state for plan development proposals. The Centralina Regional Council submission ($25,000) met several key objectives, including extensive research; advanced planning work; facilitation of multiple objective and engaging sessions; loops that incorporate board, staff and community engagement; tried-and-true methodology; and a comprehensive final report. Motion to approve the outlined strategic planning process and budget amendment in the amount of $25,000 to come from the Board's contingency.

Fund	Indicator	Department/ Object/ Project	Account Name	Approved Budget	Increase Amount	Decrease Amount	Revised Budget
001	9	1910-9660	Contingency	2,400,199.00		25,000.00	2,375,199.00
001	9	1210-9445	Purchased Services	272,736.18	25,000.00		297,736.18

Budget Officer

☐ Approved

☐ Denied

_____

Signature

_____

Date

County Manager

☐ Approved

☐ Denied

_____

Sianature

_____

Date

Board of Commissioners

☐ Approved

☐ Denied

_____

Signature

_____

Date

CABARRUS COUNTY

BOARD OF COMMISSIONERS
WORK SESSION

January 3, 2023
4:00 PM

AGENDA CATEGORY:
Discussion Items for Action

SUBJECT:
County Manager - Resolution Authorizing Use of Opioid Settlement Funds

BRIEF SUMMARY:
On November 21, 2022, the Board committed a local match of $70,000 per year, for three years, to the Cabarrus Health Alliance to offer recovery support services through a partnership with Vital Strategies. After the three-year funding from Vital Strategies expires, the Board agreed to continue funding community-based initiatives to reduce the impact of the opioid epidemic as strategies evolve to respond to our county's needs.

Although the funding was approved, the State has since recommended adoption of a resolution each time the board appropriates settlement funds, which would be adopted with approval of this agenda item.

REQUESTED ACTION:
Motion to adopt resolution.

EXPECTED LENGTH OF PRESENTATION:
1 Minute

SUBMITTED BY:
Rodney Harris, Deputy County Manager

BUDGET AMENDMENT REQUIRED:
No

COUNTY MANAGER'S RECOMMENDATIONS/COMMENTS:

ATTACHMENTS:

- Resolution

A RESOLUTION BY THE COUNTY OF CABARRUS
TO DIRECT THE EXPENDITURE OF OPIOID SETTLEMENT FUNDS

WHEREAS Cabarrus County has joined national settlement agreements with companies engaged in the manufacturing, distribution, and dispensing of opioids, including settlements with drug distributors Cardinal, McKesson, and AmerisourceBergen, and the drug maker Johnson & Johnson and its subsidiary Janssen Pharmaceuticals;

WHEREAS the allocation, use, and reporting of funds stemming from these national settlement agreements and certain bankruptcy resolutions ("Opioid Settlement Funds") are governed by the Memorandum of Agreement Between the State of North Carolina and Local Governments on Proceeds Relating to the Settlement of Opioid Litigation ("MOA");

WHEREAS Cabarrus County has received Opioid Settlement Funds pursuant to these national settlement agreements and deposited the Opioid Settlement Funds in a separate special revenue fund as required by section D of the MOA;

WHEREAS section E.6 of the MOA states:

E.6. Process for drawing from special revenue funds.

a. Budget item or resolution required. Opioid Settlement Funds can be used for a purpose when the Governing Body includes in its budget or passes a separate resolution authorizing the expenditure of a stated amount of Opioid Settlement Funds for that purpose or those purposes during a specified period of time.

b. Budget item or resolution details. The budget or resolution should (i) indicate that it is an authorization for expenditure of opioid settlement funds; (ii) state the specific strategy or strategies the county or municipality intends to fund pursuant to Option A or Option B, using the item letter and/or number in Exhibit A or Exhibit B to identify each funded strategy, and (iii) state the amount dedicated to each strategy for a stated period of time.

NOW, THEREFORE BE IT RESOLVED, in alignment with the NC MOA, Cabarrus County authorizes the expenditure of opioid settlement funds as follows:

1. First strategy authorized

    a. Name of strategy:
    Recovery Support Services

b. Strategy is in:
Exhibit A

c. Item letter and/or number:
Exhibit A #3

d. Amounted authorized:
$210,000

e. Term:
November 1, 2022 through October 31, 2025

f. Description of the program, project, or activity:
Offer Peer Support to facilitate evidence-based Recovery Support Services. Our Peers have received extensive training in Wellness Recovery Action Planning (WRAP), motivational interviewing, Naloxone use, and case management. They offer referrals to MAT, lead sober living/transitional housing meetings, provide social work services, and inform and guide future programming from the lens of lived experience. They also provide employment-related support, like job search guidance, interview coaching, and resume review. Peers are based in our health department, but also provide services out in the community in sites like the jail, treatment centers, and transitional housing/sober living. By the end of the project, CHA will have served at least 1,120 unique individuals through Peer-led overdose prevention education.

g. Provider:
Cabarrus Health Alliance (CHA)

The total dollar amount of Opioid Settlement Funds appropriated across the above named and authorized strategies is **$210,000**.

Adopted this the 17th day of January 2023.

_____
Stephen M. Morris, Chairman
County Board of Commissioners

ATTEST:

_____
Clerk to the Board

CABARRUS COUNTY

BOARD OF COMMISSIONERS
WORK SESSION

January 3, 2023
4:00 PM

AGENDA CATEGORY:
Discussion Items for Action

SUBJECT:
Finance - FY 2022 ACFR

BRIEF SUMMARY:
The Annual Comprehensive Financial Report (ACFR) for the fiscal year ended June 30, 2022, will be presented to the Board of Commissioners.

REQUESTED ACTION:
Motion to suspend the Rules of Procedures due to time constraints.

Motion to accept the Fiscal Year 2022 Annual Comprehensive Financial Report as presented.

EXPECTED LENGTH OF PRESENTATION:
15 Minutes

SUBMITTED BY:
James Howden, Finance Director

BUDGET AMENDMENT REQUIRED:
No

COUNTY MANAGER'S RECOMMENDATIONS/COMMENTS:

ATTACHMENTS:

- Fiscal Year 2022 ACFR
- Financial Summary Report

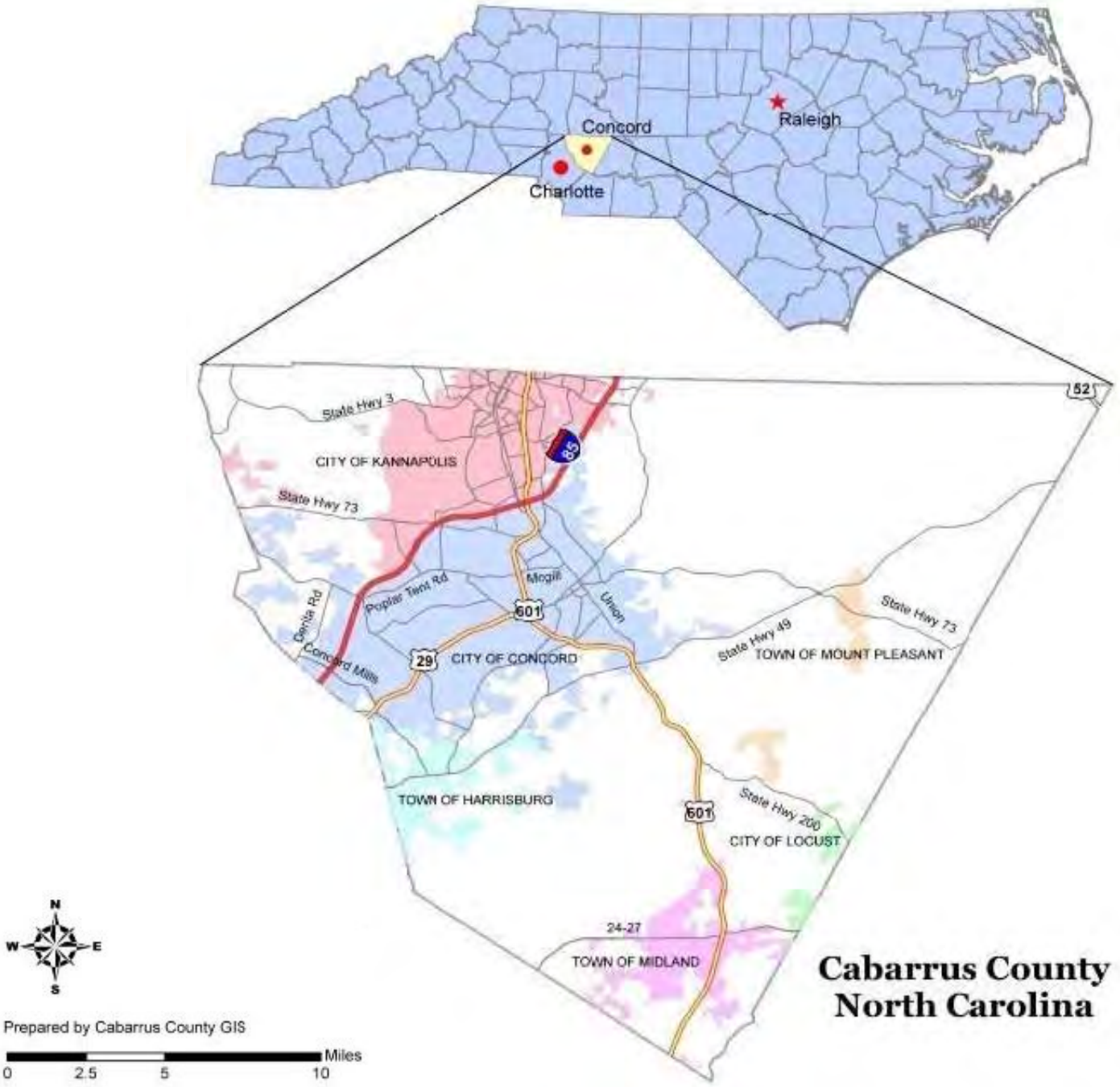
CABARRUS COUNTY
NORTH CAROLINA



CABARRUS COUNTY
America Thrives Here

Annual Comprehensive Financial Report

Fiscal Year Ended June 30, 2022


Concord
Raleigh
Charlotte
52
State Hwy 3
CITY OF KANNAPOLIS
85
State Hwy 73
Poplar Tent Rd
Mogill
Union
601
Denta Rd
Concord Mills
29
CITY OF CONCORD
State Hwy 49
State Hwy 73
TOWN OF MOUNT PLEASANT
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Cabarrus County
North Carolina


CABARRUS COUNTY SEAL
1792
NORTH CAROLINA

Cabarrus County

North Carolina

Annual Comprehensive Financial Report

Fiscal Year Ended June 30, 2022

PREPARED BY THE CABARRUS COUNTY FINANCE DEPARTMENT

James M. Howden, Finance Director


CABARRUS COUNTY SEAL
1792
NORTH CAROLINA

Cabarrus County, North Carolina
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1792
NORTH CAROLINA

INTRODUCTORY SECTION


CABARRUS COUNTY SEAL
1792
NORTH CAROLINA

Finance Department

November 28, 2022

To the Board of Commissioners and the Citizens of Cabarrus County, North Carolina:

State law requires that all general-purpose local governments publish each year a complete set of financial statements, presented in accordance with generally accepted accounting principles (GAAP), and audited by a certified public accountant in accordance with generally accepted auditing standards. Pursuant to this requirement, we hereby issue the annual comprehensive financial report (ACFR) for the County of Cabarrus (the County) for the fiscal year ended June 30, 2022.

County management assumes full responsibility for the completeness and reliability of all the information presented in this report. To provide a reasonable basis for making these representations, management has established a comprehensive internal control framework designed to both protect the County's assets from loss, theft, or misuse, and to compile sufficient reliable information for the preparation of the County's financial statements in conformity with GAAP. Because the cost of internal controls should not outweigh their benefits, the County designed its comprehensive framework of internal controls to provide reasonable rather than absolute assurance that the financial statements will be free from material misstatement. We assert that, to the best of our knowledge and belief, this financial report is complete and reliable in all material respects.

The licensed certified public accountants of Martin Starnes & Associates, CPA's, P.A., audited the County's financial statements. The goal of the independent audit was to provide reasonable assurance that the financial statements of the County for the fiscal year that ended June 30, 2022 are free of material misstatement. The independent audit involved examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements; assessing the accounting principles used and significant estimates made by management; and evaluating the overall financial statement presentation. **The independent auditor concluded, based upon the audit, that there was a reasonable basis for rendering an unmodified opinion that the County's financial statements for the fiscal year ended June 30, 2022 are fairly presented in all material respects with GAAP.** This report presents the independent auditor's report as the first component of the financial section.

The independent audit of the financial statements of the County was part of a broader, federally - and state-mandated Single Audit designed to meet the special needs of federal and state grantor agencies. The standards governing Single Audit engagements require the independent auditor to report not only on the fair presentation of the financial statements, but also on the government's internal controls and compliance with legal requirements, with special emphasis on internal controls and legal requirements involving the administration of federal and state awards. The County issues the Single Audit report separately from the ACFR. Results of the Single Audit can be found in the compliance section of this report GAAP requires that management provide a narrative introduction, overview, and analysis to accompany the basic financial statements in the form of Management's Discussion and Analysis (MD&A).

This letter of transmittal complements MD&A and should be read in conjunction with it. This report presents the MD&A immediately following the report of the independent auditors.

Profile of Cabarrus County

The County, incorporated in 1792, is in the Piedmont section of the State of North Carolina and 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 six municipalities in the County, the largest of which is the City of Concord, the County seat. Concord is 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. The Towns of Mount Pleasant, Harrisburg, Midland, and Locust are smaller municipalities in the County. The North Carolina State Demographer estimates the County had a County population of 227,065 as of July 2021. The and is empowered to levy a property tax on both real personal property located within its boundaries.



The County has operated under the Board of government since 1976. The five-member Board of authority including adopting ordinances, appointing to the board, tax administrator and county attorney. Every partisan basis to serve four-year terms. Commissioners-County Manager form of Commissioners has policy-making and legislative committees, and hiring the county manager, clerk two years citizens elect commissioners on a

The County Manager serves as the chief executive and is responsible for carrying out the policies and legislative priorities of the governing board, overseeing day-to-day operations and appointing the heads of the various departments.

Local Economy

The County is one of 11 counties located in the Charlotte-Concord-Gastonia, NCSC Metropolitan Statistical Area (the "Charlotte MSA"). According to the U.S. Census Bureau, as of July 1, 2020, the Charlotte MSA was the 22nd largest MSA in the United States with nearly 2.7 million residents. The following table lists the five largest non-public sector employers in the county as of June 30, 2022:

Company	Employees
Atrium Health	5,156
Cabarrus County Schools	4,396
Cabarrus County Government	1,261
Amazon	1,225
Wal-Mart	1,176

The County's rapid growth, largely attributable to the County's position in the Charlotte MSA, has continued over the past year. One of the largest industrial/manufacturing parcels in the state of North Carolina, The Grounds at Concord at more than 2,100 acres, saw the county's two largest economic development announcements in its history announced during the year. In July 2021, Red Bull, Rauch, and Ball, committed to creating more than 600 jobs to operate a beverage manufacturing, filling, and distribution campus with a capital investment of more than $1 billion. In January 2022, Eli Lilly and Company, one of the world's largest pharmaceutical companies, announced plans to invest $1 billion in a manufacturing campus that will generate nearly 600 jobs with an average wage of $70,000. Even with these two projects, The Grounds still has acreage available for further development.

Outside of The Grounds, Kroger Co., America's largest grocery retailer, announced it will offer more American delivery through the addition of a new customer fulfillment center with an investment of $139 million and creation of nearly 700 jobs.

The revitalization of downtown Kannapolis, approximately 50 acres and eight blocks of buildings, also continued over the past year. In December 2021, the City of Kannapolis, Temerity Capital Partners, and the Lansing Melbourne Group announced the new Stadium Lofts project with an investment of $8.5 million. The site will include Towel City Tavern, a full-service barbecue restaurant and tavern in a seven-story mixed-use building. In August, 2021, Lansing Melbourne Group broke ground on the 200 Main mixed-use project that will include approximately 90,000 square feet with an investment of $21 million.

During the fiscal year, the County announced over $2 billion of new investment and well over 2,000 jobs during the fiscal year. The Cabarrus Economic Development Corporation (EDC) received more than 160 new requests for information related to potential economic development projects throughout the year.

The unemployment rate for Cabarrus County in June 2022 was 3.7% compared to 4.4% a year ago in June of 2021.

Long-term financial planning

As part of the annual budget development process, the county 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 the County can meet commitments, obligations, and anticipated needs 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.

In addition, the County re-examines and adopts a Capital Improvement Plan (CIP) each year. The CIP is a five-year plan for capital projects that details estimated costs, project descriptions and funding sources. The CIP generally addresses capital projects with a value greater than $100,000 (and greater than $500,000 for Cabarrus County Schools) and a useful life longer than one year. 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 and planned debt obligations factor into the County's long term financial planning.

The County has identified economic development, future capital needs of the County, our public schools, and our community college as significant issues to address as we strive to enhance the viability of our county and its resident.

Relevant Financial Policies

In accordance with state statutes, 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 maintains an undesignated fund balance of 15 percent (15%) to meet cash flow needs, which exceeds the eight percent (8%) recommended by the North Carolina local Government Commission (LGC).

Board policy permits the use of fund balance to avoid cash-flow interruptions, generate interest income, and assist in maintaining an investment-grade bond rating. The County does not use fund balance for recurring, operational expenses unless required to overcome revenue shortfalls related to significant downturns in the economy. Additional assigned fund balance totaling $5,000,000 is set aside to sustain operations during unanticipated emergencies and disasters.

Upon the completion of the annual audit of the County finances, any undesignated fund balance above 15% transfers to the Community Investment Fund (CIF) to reduce reliance on debt financing; or to the Self-Funded Hospitalization Fund, the Self-Funded Liability Fund or the Self-Funded Workers' Compensation Fund as required to maintain the integrity of those funds.

If unassigned fund balance at the end of the current fiscal year is less than the approved fund balance level, the County must replenish the deficiency within three fiscal years.

Major initiatives

The county made progress on numerous initiatives over the past year including:

- Continued construction of the County's new courthouse that will transform downtown Concord.
- Collaborated with the municipalities to produce a series of short videos to inform Cabarrus County residents how to "recycle right" and reduce recycling contamination.
- Awarded over $31million in American Rescue Plan Act subawards to nonprofits and community organizations to provide services such as food assistance, housing, mental health and physical healthcare, childcare and early learning.
- Successfully deployed new Online Credit Card payment system, myCabCo, for real-time online tax payments.
- Engaged in a public-private partnership with Rowan-Cabarrus Community College and All-Saints Episcopal Church to open Lockhart Child Development Center to provide affordable, quality childcare services to local families.
- Continued to monitor and address the opioid crisis through public safety, mental health and medical services.
- Purchased several parcels of land around the county for future library, senior center and park locations and began designing those facilities.
- Secured a CARES NC grant in partnership with Kannapolis City Schools to provide mobile hotspots for students with no home internet connection to increase chances for success in a digital learning environment.
- Continued to exceed the State Standards for 911 calls being dispatched within 10 seconds or less, with the county's 911 Communications department being in the 99 percentile.
- Minimized Covid-19 exposure in the detention center compared to other NC county detention centers due to the installation of negative pressure pods which allow the center to open a "quarantine" pod for new admissions.
- Received Urban Area Security Initiative (UASI) funding for bomb team equipment as well as hazardous materials response equipment for Cabarrus County and can be used for the surrounding regions.
- Increased participation in Stepping Up Program, a national initiative designed to reduce the numbers of adults with mental health, substance use and co-occurring disorders in jail. Program acceptance rate increased 55% and over 500 residents have been provided services by the program since 2018.

Awards

The county was fortunate to receive the following awards and recognition over the past year:

- **Certificate of Excellence in Financial Reporting** - the Government Finance Officers Association of the United States and Canada (GFOA) awarded to the County for its ACFR for the fiscal year ended June 30, 2021. This was the 37th consecutive year the County received this prestigious award.

- **Distinguished Budget Presentation Award** - the GFOA awarded to the county for its annual budget document for the fiscal year ended June 30, 2021. This was the 23rd year the County received this prestigious award.

- **Triple Crown Winner** – the GFOA's Triple Crown designation recognized the county for receiving GFOA's Certificate of Achievement for Excellence in Financial Reporting, Popular Annual Financial Reporting Award, and Distinguished Budget Presentation Award for a fiscal year. The county is on of 317 governments that received the Triple Crown. This was the second year the County received this award.

Acknowledgements

In closing, we extend our sincere appreciation to the Finance Department staff and Martin Starnes & Associates, CPA's, P.A. Producing this report would not have been possible without their dedicated assistance. To the Board of Commissioners, thank you for your continued support for maintaining the highest standards of professionalism in the management of the County's finances.

Respectfully submitted,

Michael K. Downs
County Manager

James M. Howden
Finance Director


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Government Finance Officers Association

Certificate of Achievement for Excellence in Financial Reporting

Presented to

Cabarrus County
North Carolina

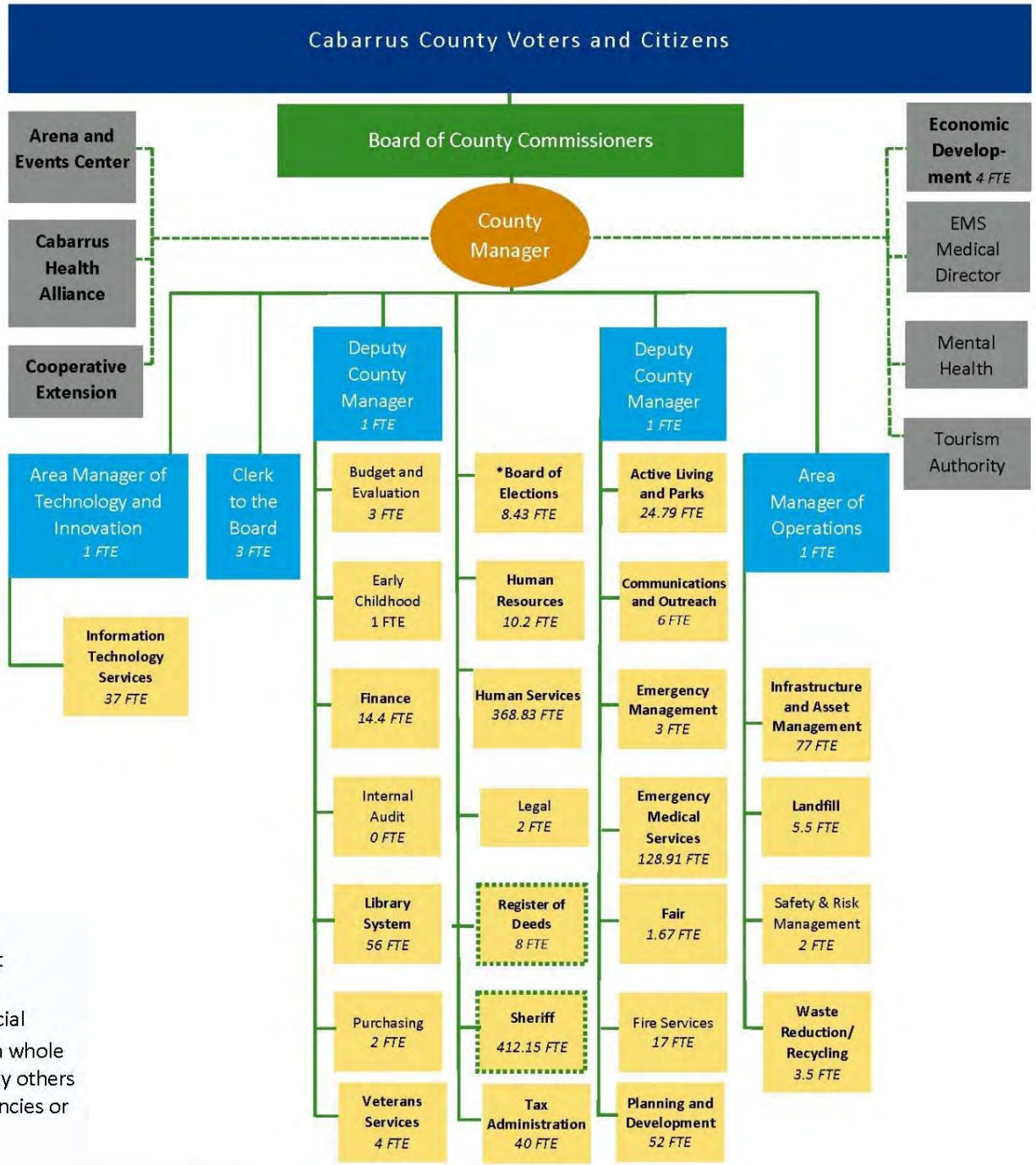
For its Annual Comprehensive
Financial Report
For the Fiscal Year Ended

June 30, 2021

Christopher P. Morrill

Executive Director/CEO

CABARRUS COUNTY ORGANIZATION CHART



Board of County Commissioners

Chairman	Stephen M. Morris
Vice-Chair	F. Blake Kiger
Commissioner	Diane R. Honeycutt
Commissioner	Lynn W. Shue
Commissioner	Barbara C. Strang

Other Elected Officials

Sheriff	Van W. Shaw
Register of Deeds	M. Wayne Nixon

County Manager	Michael K. Downs
Deputy County Manager	Rodney D. Harris
Area Manager of Operations	Kyle D. Bilafer

Clerk to the Board	Lauren E. Linker

County Department Directors

Budget Director	Rashmikant Khatri
Cooperative Extension	Tracy M. LeCompte
Elections	Carol L. Soles
Emergency Management	Steven M. Langer
Emergency Medical Services	James W. Lentz
Fair	Kathleen P. Sharpe
Finance Director	James M. Howden
Infrastructure and Asset Management	Michael A. Miller
Human Resources	Lundee L. Covington
Human Services	Karen B. Calhoun
Information Technology Services	Todd M. Shanley
Libraries	Emery M. Ortiz
Parks	Londa A. Strong
Planning and Development	Kelly F. Sifford
Solid Waste Management	Kevin P. Grant
Tax Administration	M. David Thrift
Transportation	Robert W. Bushey
Veterans' Service	Tony R. Miller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FINANCIAL SECTION


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MARTIN ♦ STARNES
& ASSOCIATES, CPAs, P.A.
"A Professional Association of Certified Public Accountants and Management Consultants"

Independent Auditor's Report

To the Board of Commissioners
Cabarrus County
Concord, North Carolina

Report on the Audit of the Financial Statements

Opinions

We have audited the financial statements of the governmental activities, the business-type activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of Cabarrus County, North Carolina, as of and for the year ended June 30, 2022, and the related notes to the financial statements, which collectively comprise Cabarrus County's basic financial statements as listed in the table of contents.

In our opinion, based on our audit and the report of the other auditors, the accompanying financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of Cabarrus County, North Carolina, as of June 30, 2022, and the respective changes in financial position and, where applicable, cash flows thereof and the respective budgetary comparison for the General Fund for the year then ended in accordance with accounting principles generally accepted in the United States of America.

We did not audit the financial statements of the Public Health Authority of Cabarrus County (Cabarrus Health Alliance). Those statements were audited by other auditors whose report has been furnished to us, and our opinion, insofar as it relates to the amounts included for the Cabarrus Health Alliance, is based solely on the report of the other auditors.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States (*Government Auditing Standards*). Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the County, and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Change in Accounting Principle

As discussed in Note 7 to the financial statements, in 2022 the County adopted new accounting guidance, GASB Statement No. 87, *Leases.* Our opinion is not modified with respect to this matter.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the County's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS and *Government Auditing Standards*, we:

- exercise professional judgment and maintain professional skepticism throughout the audit.
- identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control. Accordingly, no such opinion is expressed.
- evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the County's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the Management's Discussion and Analysis, the Law Enforcement Officers' Special Separation Allowance schedules of the Changes in Total Pension Liability and Total Pension Liability as a Percentage of Covered Employee Payroll, the Other Post- Employment Benefits schedules of Changes in the Net OPEB Liability and Related Ratios, the Local Governmental Employees' Retirement System schedules of the County's Proportionate Share of Net Pension Liability and County Contributions, and the Register of Deed's Supplemental Pension Fund schedules of the County's Proportionate Share of the Net Pension Asset and County Contributions to be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We and the other auditors have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise Cabarrus County's basic financial statements. The combining and individual fund financial statements, budgetary schedules, other schedules, and the Schedule of Expenditures of Federal and State Awards, as required by Title 2 U.S. *Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* and the State Single Audit Implementation Act, are presented for purposes of additional analysis and are not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America by us and the other auditors. In our opinion, based on our audit and the report of the other auditors, the combining and individual fund financial statements, budgetary schedules, other schedules, and the Schedule of Expenditures of Federal and State Awards are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Other Information

Management is responsible for the other information included in the annual report. The other information comprises the introductory and statistical sections but does not include the basic financial statements and our auditor's report thereon. Our opinions on the basic financial statements do not cover the other information, and we do not express an opinion or any form of assurance thereon.

In connection with our audit of the basic financial statements, our responsibility is to read the other information and consider whether a material inconsistency exists between the other information and the basic financial statements, or the other information otherwise appears to be materially misstated. If, based on the work performed, we conclude that an uncorrected material misstatement of the other information exists, we are required to describe it in our report.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated November 28, 2022 on our consideration of Cabarrus County's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements, and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance, and the results of that testing, and not to provide an opinion on the effectiveness of Cabarrus County's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Cabarrus County's internal control over financial reporting and compliance.

Martin Starnes & Associates, CPAs, P.A.

Martin Starnes & Associates, CPAs, P.A.
Hickory, North Carolina
November 28, 2022

MANAGEMENT'S DISCUSSION AND ANALYSIS


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As management of Cabarrus County, we offer readers of Cabarrus County's financial statements this narrative overview and analysis of the financial activities of Cabarrus County for the fiscal year ended June 30, 2022. We encourage readers to read the information presented here in conjunction with additional information that we have furnished in the County's financial statements, which follow this narrative.

Financial Highlights

- On the government-wide Statement of Net Position, the assets and deferred outflows of resources of the County exceeded its liabilities, and deferred inflows of resources at the close of the fiscal year 2022 by $53.5 million (*net position).* The County's net position is impacted considerably by the debt the County has issued on behalf of the School Systems and Community College to fund school capital outlay. Under North Carolina law, the County is responsible for providing capital funding for schools. The County has chosen to meet its legal obligation by issuing general obligation and installment purchase debt. The County funds the capital assets; however, the Schools Systems and Community College utilize them. Since the County, as the issuing government acquires no capital assets, the County has incurred a liability without a corresponding increase in assets. At the end of the fiscal year, the outstanding balance of school-related debt was $264.1 million.

- The County's total net position increased by $70.5 million, due to an increase in governmental activities of $70.3 million and an increase in business-type activities of $.2 million (Exhibit 1).

- As of the close of the 2022 fiscal year, the County's governmental funds reported combined ending fund balances of $212.5 million after a net increase in fund balance of $42.3 million. Approximately 51.9% of this total amount, or $110.3 million, is restricted or non-spendable.

- At the end of the 2022 fiscal year, unassigned fund balance for the General Fund was $72.6 million, or 19.8%, of total General Fund expenditures and transfers out for the fiscal year.

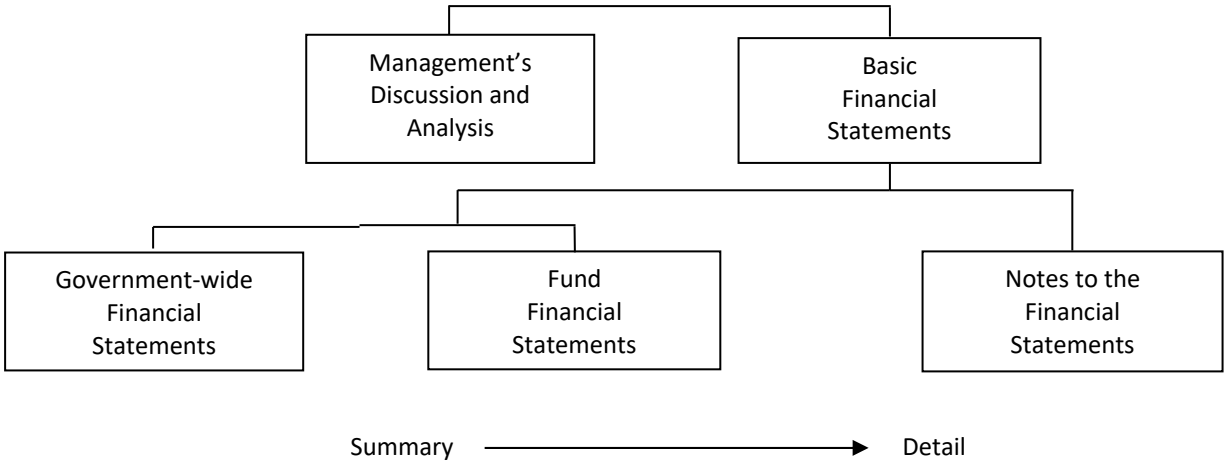
- Cabarrus County's total debt increased by $28.6 million, or 1.6%, during the current fiscal year. Due to normal debt service payments, COPS and LOBS debt decreased by $28.9 million, General Obligation Bond debt decreased by $7.3 million, capital leases by $113,170 and installment financing by $176,043. A draw direct borrowing finance agreement was established this fiscal year, the current liability is $13.2 million.

- Cabarrus County has installment bond ratings of AA / Aa2 / AA and general obligation bond ratings of AA+ / Aa1 / AA+.

Overview of the Financial Statements

This discussion and analysis is intended to serve as an introduction to Cabarrus County's basic financial statements. The County's basic financial statements consist of three components; 1) government-wide financial statements, 2) fund financial statements, and 3) notes to the financial statements (see Figure 1). The basic financial statements present two different views of the County through the use of government-wide statements and fund financial statements. In addition to the basic financial statements, this report contains other supplemental information that is designed to enhance the reader's understanding of the financial condition of Cabarrus County.

Required Components of Annual Financial Report (Figure 1)



Basic Financial Statements

The first two statements (Exhibits 1 and 2) in the basic financial statements are the **Government-wide Financial Statements**. They provide both short and long-term information about the County's financial status.

The next statements (Exhibits 3 through 9) are **Fund Financial Statements**. These statements focus on the activities of the individual parts of the County's government. These statements provide more detail than the government-wide statements. There are four parts to the Fund Financial Statements: 1) the governmental funds statements; 2) the budgetary comparison statements; 3) the proprietary fund statements; and 4) the fiduciary fund statements.

The next section of the basic financial statements is the **notes**. The notes to the financial statements explain in detail some of the data contained in those statements. After the notes, **supplemental information** is provided to show details about the County's General Fund, non-major governmental funds, and internal service funds, all of which are added together in one column on the basic financial statements. Budgetary information required by the General Statutes also can be found in this part of the statements.

Following the notes is the required supplemental information. This section contains funding information about the County's pension plans and other post-employment benefits.

Government-Wide Financial Statements

The government-wide financial statements are designed to provide the reader with a broad overview of the County's finances, similar in format to a financial statement of a private-sector business. The government-wide statements provide short and long-term information about the County's financial status as a whole.

The two government-wide statements report the County's net position and how it has changed. Net position is the difference between the County's total assets and deferred outflows of resources and total liabilities and deferred inflows of resources. Measuring net position is one way to gauge the County's financial condition.

The government-wide statements are divided into three categories: 1) governmental activities; 2) business-type activities; and 3) component units. The governmental activities include most of the County's basic services such as public safety, parks and recreation, and general administration. Property taxes and state and federal grant funds finance most of these activities. The business-type activities are those that the County charges customers to provide. The only business-type activity fund is the landfill operations. The only component unit the County has is the Cabarrus Health Alliance. Cabarrus Health Alliance was incorporated under the Hospital Authority Act to provide public health care to the citizens and residents of the County. The Chairperson of the Board of Commissioners for Cabarrus County appoints the members of the Board of the Health Alliance.

The government-wide financial statements are on Exhibits 1 and 2 of this report.

Fund Financial Statements

The fund financial statements provide a more detailed look at the County's most significant activities. A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. Cabarrus County, like all other governmental entities in North Carolina, uses fund accounting to ensure and reflect compliance (or non-compliance) with finance-related legal requirements, such as the NC General Statutes or the County's Budget Ordinance. All of the funds of Cabarrus County can be divided into three categories: governmental funds, proprietary funds, and fiduciary funds.

Governmental Funds – Governmental funds are used to account for those functions reported as governmental activities in the government-wide financial statements. Most of the County's basic services are accounted for in governmental funds. These funds focus on how assets can readily be converted into cash flow, and what monies are left at year-end that will be available for spending in the next year. Governmental funds are reported using an accounting method called *modified accrual accounting* which provides a current financial resource focus. As a result, the governmental fund financial statements give the reader a detailed short-term view that helps him or her determine if there are more or less financial resources available to finance the County's programs. The relationship between government activities (reported in the Statement of Net Position and the Statement of Activities) and governmental funds is described in a reconciliation that is a part of the fund financial statements.

Cabarrus County adopts an annual budget for its General Fund, as required by the NC General Statutes. The budget is a legally adopted document that incorporates input from the citizens of the County, the management of the County, and the decisions of the Board about which services to provide and how to pay for them. It also authorizes the County to obtain funds from identified sources to finance these current period activities. The budgetary statement provided for the General Fund demonstrates how well the County complied with the Budget Ordinance and whether or not the County succeeded in providing the services as planned when the budget was adopted. The budgetary comparison statement uses the budgetary basis of accounting and is presented using the same format, language, and classifications as the legal budget document. The statement shows four columns: 1) the original budget as adopted by the Board; 2) the final budget as amended by the Board; 3) the actual resources, charges to appropriations, and ending balances in the General Fund; and 4) the difference or variance between the final budget and the actual resources and charges.

Proprietary Funds – Cabarrus County has two kinds of proprietary funds. *Enterprise Funds* are used to report the same functions presented as business-type activities in the government-wide financial statements. Cabarrus County uses an enterprise fund to account for landfill operations. This fund is the same as those functions shown in the business-type activities in the Statement of Net Position and the Statement of Activities. *Internal Service Funds* are used to account for operations that provide services to other departments on a cost-reimbursement basis. Cabarrus County uses an internal service fund to account for self-insured hospitalization/dental and workers' compensation/property liability activities.

Fiduciary Funds – Fiduciary funds are used to account for resources held for the benefit of parties outside the government. Cabarrus County has three fiduciary funds. Two are custodial funds and one Pension Trust Fund.

Notes to the Financial Statements – The notes to the financial statements explain in detail some of the data contained in those statements. After the notes, supplemental information is provided to show details about the County's non-major governmental funds and internal service funds, all of which are added together in one column on the basic financial statements. Budgetary information required by the General Statutes also can be found in this part of the statement.

Following the notes is the required supplemental information. This section contains funding information about the County's pension plans and other post-employment benefits.

Government-Wide Financial Analysis

As noted earlier, net position may serve over time as one useful indicator of a government's financial condition. The County's assets and deferred outflows of resources exceeded its liabilities, and deferred inflows of resources by $53.5 million as of June 30, 2022. The County's net position increased by $70.5 million in the same period. Net position is reported in three categories: net investment in capital assets, restricted and unrestricted.

One of the largest portions of net position reflects its Net Investment in Capital Assets (e.g., land, buildings, vehicles, equipment, and other machinery used in providing services to residents). These assets are not available for future spending. Although the County's investment in its capital assets is reported net of the outstanding related debt, the resources needed to repay that debt must be provided by other sources, since the capital assets cannot be used to liquidate these liabilities. The amount reported as net investment in capital assets decreased from $173.4 million in the prior year to $156.4 million at June 30, 2022. The decrease is mainly attributable to an increase in new debt offset by the courthouse and other Construction in Progress projects.

The second reported category of net position is restricted net position. This category represents resources that are subject to specific external legal restrictions that limit the County's ability to access and use these funds beyond the purpose for which they were provided. Restricted net position totaled $110.5 million at June 30, 2022, a $12.7 million decrease from prior year. This decrease is primarily due to a deduction in the stabilization by state statute which represents the County's receivables and outstanding encumbrances. The County's Capital Project fund included $58.6 million in encumbrances for the courthouse and other County projects that the County will use the draw direct borrowing finance agreement to pay. The County does not draw the funds until the invoices are paid.

The third category of the County's net position is reported as unrestricted. The balance is to be used to meet the government's ongoing obligation to citizens and creditors. At June 30, 2022, the County reported an unrestricted net position deficit of $219.0 million. This amount is impacted by the portion of the County's outstanding debt incurred for the Cabarrus County and Kannapolis City School Systems and Rowan-Cabarrus Community College. Even through the debt was issued to finance school capital outlay, the Governmental Accounting Standards Board has determined that it is not capital debt of the County since it does not finance assets that are owned by the County. At June 30, 2022, $264.1 million of the outstanding debt on the County's financial statements was related to assets included on the Schools Systems' and community college's financial statements. If this debt was not reported as a reduction of net position, the balance of unrestricted net position would be a surplus of $45.1 million.

Net position does not present the County's position regarding spending, this amount is presented in the governmental fund's statements.

Cabarrus County's Net Position
Figure 2

	Governmental Activities		Business-type Activities		Total	
	2022	**2021**	**2022**	**2021**	**2022**	**2021**
Current and other assets	$ 306,562,046	$ 229,963,113	$ 7,328,426	$ 7,253,030	$ 313,890,472	$ 237,216,143
Capital assets	303,560,586	237,169,103	2,284,446	2,129,154	305,845,032	239,298,257
Total assets	610,122,632	467,132,216	9,612,872	9,382,184	619,735,504	476,514,400
Deferred outflows of resources	39,852,050	40,478,087	97,405	92,635	39,949,455	40,570,722
Long-term liabilities outstanding	485,245,303	471,648,101	3,778,766	3,944,560	489,024,069	475,592,661
Other liabilities	81,574,534	45,866,943	190,222	82,854	81,764,756	45,949,797
Total liabilities	566,819,837	517,515,044	3,968,988	4,027,414	570,788,825	521,542,458
Deferred inflows of resources	35,239,848	12,445,938	128,731	42,357	35,368,579	12,488,295
Net Position						
Net investment in capital assets	156,428,797	171,326,199	2,284,446	2,129,154	158,713,243	173,455,353
Restricted	110,468,295	122,196,070	-	-	110,468,295	122,196,070
Unrestricted	(218,982,095)	(315,872,948)	3,328,112	3,275,892	(215,653,983)	(312,597,056)
Total net position	$ 47,914,997	$ (22,350,679)	$ 5,612,558	$ 5,405,046	$ 53,527,555	$ (16,945,633)

Several particular aspects of the County's financial operations positively influenced the total unrestricted governmental net position:

- Continued diligence in the collection of property taxes by maintaining a collection percentage above 98.0 percent
- Continued low cost of debt due to the County's high bond rating and the prevailing interest rate environment.
- Management's proactive stance on monitoring spending across County departments to ensure compliance with the budget.
- Conservative budget practices which resulted in over collection of sales tax and property tax.
- The main area of under budget expenses were in the area of County salary and fringe which were $5.0 million under budget, due to unfilled positions and turnover.

Cabarrus County's Changes in Net Position
Figure 3

	Governmental Activities		Business-type Activities		Total	
	2022	2021	2022	2021	2022	2021
Revenues:						
Program Revenues:						
Charges for services	$ 28,573,284	$ 27,273,923	$ 908,296	$ 934,000	$ 29,481,580	$ 28,207,923
Operating grants and contributions	55,114,802	34,429,999	-	-	55,114,802	34,429,999
Capital grants and contributions	5,514,430	2,300,000	-	-	5,514,430	2,300,000
General revenues:						
Property taxes	229,030,987	221,375,407	-	-	229,030,987	221,375,407
Local option sales tax	72,616,470	62,507,935	-	-	72,616,470	62,507,935
ABC revenues	227,863	220,443	-	-	227,863	220,443
Other taxes and licenses	1,194,229	810,546	493,499	425,883	1,687,728	1,236,429
Investment earnings	(1,762,381)	259,485	8,374	16,040	(1,754,007)	275,525
Miscellaneous	1,399,291	312,545	116	-	1,399,407	312,545
Total revenues	391,908,975	349,490,283	1,410,285	1,375,923	393,319,260	350,866,206
Expenses:						
General government	42,088,592	33,792,440	-	-	42,088,592	33,792,440
Public safety	75,020,454	69,942,162	-	-	75,020,454	69,942,162
Economic and physical development	4,797,206	6,495,321	-	-	4,797,206	6,495,321
Environmental protection	122,163	879,312	-	-	122,163	879,312
Human services	55,574,511	45,911,170	-	-	55,574,511	45,911,170
Education	121,259,242	127,347,465	-	-	121,259,242	127,347,465
Cultural and recreation	9,956,155	9,484,202	-	-	9,956,155	9,484,202
Interest on long-term debt	12,271,921	13,264,142	-	-	12,271,921	13,264,142
Landfill	-	-	1,755,828	1,060,521	1,755,828	1,060,521
Total expenses	321,090,244	307,116,214	1,755,828	1,060,521	322,846,072	308,176,735
Change in net position before transfers	70,818,731	42,374,069	(345,543)	315,402	70,473,188	42,689,471
Transfers	(553,055)	-	553,055	-	-	-
Change in net position	70,265,676	42,374,069	207,512	315,402	70,473,188	42,689,471
Net position, beginning	(22,350,679)	(64,884,563)	5,405,046	5,089,644	(16,945,633)	(59,794,919)
Restatement	-	159,815	-	-	-	159,815
Net position, beginning, restated	(22,350,679)	(64,724,748)	5,405,046	5,089,644	(16,945,633)	(59,635,104)
Net position ending	$ 47,914,997	$ (22,350,679)	$ 5,612,558	$ 5,405,046	$ 53,527,555	$ (16,945,633)

Governmental Activities

For the fiscal year ended June 30, 2022, governmental activities increased the County's net position by $70.3 million, and business–type activities increased net position by $.2 million. As indicated on the previous page, the majority of the County's expenses were related to education ($121.3 million, 38.0 percent), public safety ($75.0 million, 23.5 percent) and human services ($55.6 million, 17.4 percent).

Business-type Activities

The County's business-type activity, the Landfill, experienced a $207,512, 3.8 percent increase in net position. Tipping fees decreased again in fiscal year 2022 by $103,117 after the spike in revenues two fiscal years ago. Recycling revenues increased by $57,637.

Total expenses increased $695,307 from fiscal year 2021 due to engineering cost associated with the landfill expansion. There was also an increase in tire recycling cost.

Financial Analysis of the County's Funds

As noted earlier, Cabarrus County uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. The County's major funds, as defined by GAAP for the fiscal year ended June 30, 2022, were the *General Fund,* the *County Capital Project Fund,* and the *Cares Act Relief Fund.*

Governmental Funds. The focus of Cabarrus County's governmental funds is to provide information on near-term inflows, outflows, and balances of usable resources. Such information is useful in assessing Cabarrus County's financing requirements. Specifically, fund balance available for appropriation can be a useful measure of a government's net resources available for spending at the end of the fiscal year.

The General Fund is the chief operating fund of Cabarrus County. The County's total fund balance was $177.8 million of which $128.4 million was available for commitments, assignments, and appropriations. The governing body of Cabarrus County has determined that the County should maintain an available fund balance of 15% of General Fund expenditures in case of unforeseen needs or opportunities and to meet the cash flow needs of the County.

The County currently has an available fund balance of 40.2% of General Fund expenditures, while total fund balance represents 48.6% of that same amount. Of the $147.1 million available fund balance, the County has restricted $49.1 million (27.6%), committed $49.5 million (27.9%) and assigned $6.3 million (3.5%) for specific projects and obligations. Following the fund balance policy, $49.2 million (27.7%) of the available fund balance has been set aside for working capital. This leaves $23.4 million (13.2%) of fund balance remaining for appropriation, commitment, or assignment.

General Fund balance at June 30, 2022, increased $55.4 million from the prior year. This net increase was primarily due to three factors:

- Ad valorem property taxes exceeded budgeted expectations by $9.6 million (4.5 percent)
- Local option sales taxes exceeded budgeted expectations by $11.6 million (18.9 percent)
- Operational efficiencies resulted in 10.2 percent of unspent budgeted expenditures

Major and Non-Major Funds. The *County Capital Projects Fund* (Major Fund) was created in FY2020 for the account tracking of County capital improvement projects. A Limited Obligation Bond draw program was established in February 2020 to finance a portion of the projects. Actual draws for fiscal year 2022 between LOBS 2022A and LOBS 2022B was $47.7 million. Some of the major projects under construction are the Courthouse, EMS Headquarters, and Library/Senior Center. *General Fund, Construction and Renovation* (Non-Major Fund) and *Capital Reserve Fund* (Non-Major Fund) funding are also being used to fund the projects. During fiscal year 2022 $55.2 million was spent towards the construction of these projects.

The *Cares Act Relief Fund* (Major Fund) was created in FY 2020 to record the funding received from the federal government to cover COVID-19 expenditures for the public health emergency. $25.1 million was recognized as revenue and expended during the fiscal year ending June 30, 2022.

The *School Capital Projects Fund* (Non-Major Fund) was created in FY2020 for the account tracking of School capital improvement projects. A Limited Obligation Bond draw program was established in February 2020 to finance a portion of the projects. Actual draws for fiscal year 2022 was $16.3 million. Some of the major projects under construction are a new Middle School and land for a future High School. *General Fund, School Construction Fund* (Non-Major Fund) and *Capital Reserve Fund* (Non-Major Fund) funding are also being used to fund the projects. During fiscal year 2022 $15.5 million was spent towards the construction of these projects.

General Fund Budgetary Highlights: During the fiscal year, the County revised the budget on several occasions. Generally, budget amendments fall into one of three categories: 1) amendments made to adjust budgetary estimates; 2) amendments made to recognize new funding amounts from external sources, such as Federal and State grants; and 3) increases in appropriations that become necessary to maintain services. Total amendments to the General Fund's budget amounted to an increase of $29.0 Million. The majority of this increase is related to transfers out to fund various County and School Capital Projects.

At year-end, *actual* General Fund revenues and transfers exceeded the *final amended budget* numbers by 17.7 million (5.8%). Actual General Fund expenditures and transfers out were less than *final budgetary* figures by $25.8 million (10.2%).

Proprietary Funds. Cabarrus County's proprietary funds provide the same type of information found in the government-wide statements but in more detail. The Landfill Fund is the County's sole Enterprise fund. The Net position of the Landfill Fund increased by $207,512 during the fiscal year ended June 30, 2022.

Capital Asset and Debt Administration

Capital assets. Cabarrus County's investment in capital assets for its governmental and business–type activities as of June 30, 2022, totals $301.1 million (net of accumulated depreciation). These assets include buildings, building improvements, land, land improvements, reservoir, equipment, furniture and fixtures, vehicles, and construction in progress.

Major capital asset transactions during the year include:

- Purchased two vehicles for Building Maintenance, four for Infrastructure and Asset Management, eleven for Construction Standards, one for Animal Control, four ambulances and four vehicles for Emergency Medical Services, four for ground maintenance, five for human services, two for active living and parks, twenty-nine for Sheriff's Department and one Caterpillar Excavator for Landfill.

- Three land purchases – 11.75 acres at Milestone, parcels adjacent to Milestone Building and property on Cabarrus Avenue.

- Various Construction projects in progress at the end of the year were the new Court House, Public Safety Training Center, Government Center parking resurface, Jain Housing water heater replacement, Mount Pleasant Library project, new EMS Headquarters, new animal shelter, Frank Liske Park softball facilities, stormwater project, and Park Barn improvements, and Milestone Building renovations.

Cabarrus County's Capital Assets
(net of accumulated depreciation)
Figure 4

	Governmental Activities		Business-type Activities		Total	
	2022	2021	2022	2021	2022	2021
Land	$ 26,334,716	$ 22,554,842	$ 490,447	$ 490,447	$ 26,825,163	$ 23,045,289
Land improvements	5,068,190	5,616,962	916,490	836,753	5,984,680	6,453,715
Buildings	123,865,504	121,916,108	754,265	785,679	124,619,769	122,701,787
Building improvements	16,132,317	14,496,425	-	-	16,132,317	14,496,425
Equipment	2,408,583	2,779,580	46,101	16,275	2,454,684	2,795,855
Furniture and fixtures	72,897	116,765	-	-	72,897	116,765
Vehicles	6,280,132	5,376,947	77,143	-	6,357,275	5,376,947
Reservoir	21,177,827	21,199,593	-	-	21,177,827	21,199,593
Construction in progress	97,464,350	43,111,881	-	-	97,464,350	43,111,881
Total	$ 298,804,516	$ 237,169,103	$ 2,284,446	$ 2,129,154	$ 301,088,962	$ 239,298,257

Additional information on the County's capital assets can be found in Note 2 section A (6) of the Basic Financial Statements.

Long-term Debt. As of June 30, 2022, Cabarrus County had total debt outstanding of $489,024,069 which includes General Obligation Bonds that are backed by the full faith and credit of the County and other debt that is covered by pledged collateral and is subject to appropriation.

Cabarrus County's Outstanding Debt
All Debt Funding Sources
Figure 5

	Governmental Activities		Business-Type Activities		Total	
	2022	2021	2022	2021	2022	2021
General obligation bonds	$ 29,479,041	$ 36,745,541	$ -	$ -	$ 29,479,041	$ 36,745,541
Certificates of participation/ Limited obligation bonds	377,498,997	341,351,782	-	-	377,498,997	341,351,782
Capital lease obligations	4,911,157	334,435	-	-	4,911,157	334,435
Installment financing	2,438,718	2,389,979	-	-	2,438,718	2,389,979
Accrued landfill closure and postclosure care costs	-	-	3,565,878	3,646,223	3,565,878	3,646,223
Compensated absences	5,783,336	5,229,482	15,787	21,430	5,799,123	5,250,912
Net pension liability (LGERS)	12,744,949	29,456,310	48,616	112,361	12,793,565	29,568,671
Net pension liability (LEOSSA)	13,462,604	13,003,554	-	-	13,462,604	13,003,554
Total OPEB Liability	38,926,501	43,137,018	148,485	164,546	39,074,986	43,301,564
Total	$ 485,245,303	$ 471,648,101	$ 3,778,766	$ 3,944,560	$ 489,024,069	$ 475,592,661

Cabarrus County's total long-term obligations increased by $13,431,408 (3.0%) during the past fiscal year. During FY2022, general obligation bonds decreased due to the refunding and new issuance of limited obligation bonds and draw program. Limited obligation bonds and the draw program increased $36,147,215 (10.6%). There was an overall decrease in net in pension and OPEB liability of $20,542,634 (23.9%).

As mentioned in the financial highlights section of this document, Cabarrus County maintained for the 12th consecutive year an Aa1 rating from Moody's and an AA+ rating from Fitch. For the 13th consecutive year, a rating of AA+ from Standard and Poor's has been maintained. These bond ratings are a clear indication of the sound financial condition of Cabarrus County.

The State of North Carolina limits the amount of general obligation debt that a unit of government can issue to eight percent of the total assessed value of taxable property located within that government's boundaries. The legal debt margin for Cabarrus County is $1,986,624,684 as of June 30, 2022. Additional information regarding Cabarrus County's long-term obligations can be found in the Notes to the Financial Statements.

Economic Factors and Next Year's Budgets and Rates

Cabarrus County is a part of the Charlotte Metropolitan Statistical Area (MSA), which continues to experience economic growth.

The following key indicators reflect the economic condition of the County:

- Unemployment for the County was 3.7% for June 2022, compared to 4.4% at June 2021. Comparable rates for the State of North Carolina were 3.4% and 4.6% respectively. The unemployment rate decrease can be attributable to recovering from COVID-19 pandemic lockdowns, the American Rescue Plan that supported small businesses and work-search rules set in place for new benefit filers.

- Population growth experienced an increase to approximately 231,278.

- A large diverse tax base with only 6.54% of assessed value attributed to the top ten taxpayers in the County.

These factors, as well as others, were considered when management prepared the County's budget ordinances for the 2023 fiscal year.

Budget Highlights for the Upcoming Fiscal Year Ending June 30, 2023

Governmental Activities: The FY23 budget maintained the property tax rate of 74 cents per $100 of assessed valuation for a total budget of $425,266,688, which is an increase of 8.21% over the FY2022 adopted budget. There were two primary revenue sources for the County, property taxes and sales taxes. Property taxes are expected to see a growth of approximately 6.45%. For sales tax revenues a growth of 8.51%.

The County directed new funding toward the following:

Personnel: The Most Important Commodity

To ensure we provide competitive compensation compared to other jurisdictions, the FY23 budget increases public safety salaries between 5 and 15 percent for 287 positions, including Deputy Sheriff, Senior Deputy Sheriff, Telecommunicators, Fire Captain and more. These adjustments are a result of the recently completed market study that compared our public safety pay rates to comparable cities and counties throughout North Carolina.

In addition, the budget also includes funds for a 1% cost-of-living adjustment for all employees and merit pay increases of up to 4% based on their individual performance. Competitive pay enables us to attract and retain high-quality employees to allow us to serve the community better.

The budget funds an additional 39 positions to address the County's rapid growth and increased workloads across County departments strengthening essential County services.

Additional funding of $921,006 for the Cabarrus Health Alliance will allow the hiring of two (2) additional On-site Wastewater staff members to address substantial wait times for septic and well permits; two (2) Food and Lodging staff members to complete required inspections; and a school nurse for Roberta Road Middle School. This funding also covers inflationary costs for personnel.

Education: Key to a Thriving Community

We cannot overstate the importance of making strategic investments in our education partners: Cabarrus County Schools (CCS), Kannapolis City Schools (KCS) and Rowan-Cabarrus Community College (Rowan-Cabarrus).

As always, part of the investment helps attract and retain top educators.

The FY23 budget includes for Cabarrus County Schools (CCS) funding equivalent to 1% of the County-paid local supplement for certified staff. In addition to the supplement, the CCS budget includes additional funding to cover the rising costs of locally paid staff and technology; expenses for the new Roberta Road Middle School and Cabarrus Health Sciences Institute; and an additional $561,000 to improve facilities and grounds maintenance. The CCS budget totals $73.6 million, an increase of 3.6% This budget also includes a 0.5% increase in the County-paid local supplement for certified staff employed by Kannapolis City Schools (KCS). The KCS budget totals $8.9 million, an increase of 3.1%.

The County is required to provide equal per-pupil funding for residents choosing to attend a charter school. Charter school enrollment continues to rise, with an estimate of nearly 3,000 students. That's a 21% increase over the past three years. This results in total per-pupil funding of $6.3 million for Charter Schools, an increase of 14.4%.

Rowan-Cabarrus serves nearly 19,000 students each year through 55 degrees, 36 diplomas and 101 certificate programs. The college plays a vital role in workforce and economic development within the County and region. Additional funding for utilities, personnel, and a new Building Automation Technician—co-funded by Rowan County—are included in the budget. This results in total funding of $3.95 million, an increase of 5.3%.

Capital Projects: Funding for Preservation and Growth

The FY23 budget includes

- **$38.2 million** from the General Fund to the Community Investment Fund (CIF) for current and future debt payments.

- **$22.1 million** from the County's pay-as-you-go (PAYGO) program. PAYGO is the use of cash rather than debt to pay for needed capital projects. The County will not issue new debt in FY23, which is consistent with our every-other-year cycle. PAYGO will fund a significant number of essential projects, including:

- **$11.6 million** for various projects at County facilities. Examples include utility and RV lot improvements at the Cabarrus Arena and Events Center; paving the overflow parking lot at the Concord Senior Center, Concord; and tennis court renovations at Frank Liske Park.

- **$4.2 million** for Cabarrus County Schools to fund their Top 20 deferred maintenance projects. Project examples include multiple fire alarm system replacements, roof replacements and playground replacements. These projects would have a positive impact on 15 schools across the district.

- **$2.5 million** for Cabarrus County Schools to replace the roof at W.M. Irvin Elementary School and Harris Road Middle School. With these two projects, the County will have funded seven (7) complete roof replacements in the last two years.

- **$2.3 million** for Rowan-Cabarrus Community College to renovate Building 2000 for law enforcement, EMT/paramedic, and certified nursing assistant programs. Completion of this project will free up needed space on the 7th floor of the Sheriff's Administrative Building for their use.

• **$2 million** to program and design a new public safety training facility adjacent to Frank Liske Park in Concord. The facility will assist local emergency medical services, fire departments, and law enforcement in meeting their training requirements. This project will be in partnership with Concord, Harrisburg, Kannapolis, and the volunteer fire departments. The County's share of construction costs for the project will be included in the FY24 budget.

• **$1.5 million** for Kannapolis City Schools to fund various deferred maintenance projects including flooring replacements, security cameras and paving repairs.

While continued capital investments are necessary, it is important to set aside additional funding needed for the operation of the new facilities. The additional expenses will receive funding with current resources. Two years ago, the County used this budgeting method for the courthouse renovation/expansion project. Funds were budgeted for additional staffing and operating expenses, even though the facility would not open until 2023. Since then, these funds paid for one-time capital projects, allowing us to prevent facilities from unnecessary deterioration. With this budget, the funds shift fully to staffing and operating the new courthouse. Consistent with this approach, the budget sets aside $3.2 million to cover a portion of the future operating expenses for the Library and Senior Center at Afton Ridge and the new behavioral health facilities in Kannapolis. These funds will become available for one-time capital projects until the facilities open.

Business-type Activities: The Landfill budget increased by $87,309 or 4.2% from the FY2022 adopted budget. The increase is associated with normal increases in costs and services.

Requests for Information

This report is designed to provide an overview of the County's finances for those with an interest in this area. Questions concerning any of the information found in this report or requests for additional information should be directed to the Finance Department, Cabarrus County, 65 Church Street S, Concord, NC 28025. You can also call 704-920-2104 or visit our website at www.cabarruscounty.us.


CABARRUS COUNTY SEAL
1792
NORTH CAROLINA

BASIC FINANCIAL STATEMENTS


CABARRUS COUNTY SEAL
1792
NORTH CAROLINA

	Primary Government			
	Governmental Activities	Business-Type Activities	Total	Component Unit
ASSETS				
Cash and cash equivalents	$ 95,550,585	$ 7,196,158	$ 102,746,743	$ 7,961,363
Investments	139,920,133	-	139,920,133	-
Receivables (net of allowance for uncollectibles):				
Accounts receivable	1,645,253	-	1,645,253	4,559,198
Customers	1,955,347	17,599	1,972,946	726,426
Interest	466,893	-	466,893	-
Property taxes	1,645,929	-	1,645,929	-
Leases	406,850	-	406,850	-
Due from other governments	24,456,207	114,669	24,570,876	172,662
Inventories	249,123	-	249,123	-
Prepaid items	26,018	-	26,018	-
Restricted cash and cash equivalents	39,719,681	-	39,719,681	433,264
Net Register of Deeds				
Supplemental retirement asset	520,027	-	520,027	-
Notes receivable	-	-	-	400,000
Capital assets:				
Land and construction in progress	123,799,066	490,447	124,289,513	748,536
Other capital assets, net of depreciation	175,005,450	1,793,999	176,799,449	-
Right to use leased assets, net of amortization	4,756,070	-	4,756,070	556,846
Total assets	610,122,632	9,612,872	619,735,504	15,558,295
DEFERRED OUTFLOWS OF RESOURCES	39,852,050	97,405	39,949,455	5,053,121
LIABILITIES				
Accounts payable and other current liabilities	19,903,031	190,222	20,093,253	1,162,467
Liabilities to be paid from restricted assets	-	-	-	433,264
Advance from grantor	54,159,127	-	54,159,127	-
Unearned revenue	413,100	-	413,100	-
Accrued interest payable	2,865,186	-	2,865,186	1,501
Retainage payable	4,234,090	-	4,234,090	-
Long-term liabilities:				
Due within one year	50,315,774	91,840	50,407,614	1,199,030
Due in more than one year	434,929,529	3,686,926	438,616,455	5,363,622
Total long-term liabilities	485,245,303	3,778,766	489,024,069	6,562,652
Total liabilities	566,819,837	3,968,988	570,788,825	8,159,884

The notes to the financial statements are an integral part of this statement.

	Primary Government			
	Governmental Activities	Business-Type Activities	Total	Component Unit
DEFERRED INFLOWS OF RESOURCES	35,239,848	128,731	35,368,579	4,200,110
NET POSITION				
Net investment in capital assets	156,428,797	2,284,446	158,713,243	748,536
Restricted for :				
Stabilization by state statute	89,107,678	-	89,107,678	3,136,129
Register of Deeds	375,178	-	375,178	-
Emergency Telephone 911	1,140,561	-	1,140,561	-
Public Safety	8,670,442	-	8,670,442	-
Community Development programs	46,845	-	46,845	-
Soil & Water programs	109,775	-	109,775	-
Social Services grants	97,007	-	97,007	-
School debt	10,113,912	-	10,113,912	-
Cultural & recreation	7,348	-	7,348	-
Health Services	280,472	-	280,472	-
Register of Deeds Pension Plan	519,077	-	519,077	-
Unrestricted	(218,982,095)	3,328,112	(215,653,983)	4,366,757
Total net position	$ 47,914,997	$ 5,612,558	$ 53,527,555	$ 8,251,422

The notes to the financial statements are an integral part of this statement.

Function/Program Activities	Expenses	Program Revenues: Charges for Services	Program Revenues: Operating Grants and Contributions	Program Revenues: Capital Grants and Contributions	Net (Expense) Revenue and Changes in Net Position: Primary Government: Governmental Activities	Primary Government: Business-Type Activities	Primary Government: Total	Component Unit
Primary Government:								
Governmental Activities:								
General government	$ 42,088,592	$ 6,038,781	$ 15,680,687	$ -	$ (20,369,124)	$ -	$ (20,369,124)	
Public safety	75,020,454	18,374,612	1,445,842	-	(55,200,000)	-	(55,200,000)	
Economic and physical development	4,797,206	429,493	390,972	-	(3,976,741)	-	(3,976,741)	
Environmental protection	122,163	-	-	-	(122,163)	-	(122,163)	
Human services	55,574,511	1,203,123	36,543,413	-	(17,827,975)	-	(17,827,975)	
Education	121,259,242	1,725,446	726,977	5,514,430	(113,292,389)	-	(113,292,389)	
Culture and recreation	9,956,155	801,829	326,911	-	(8,827,415)	-	(8,827,415)	
Interest on long-term debt	12,271,921			-	(12,271,921)	-	(12,271,921)	
Total governmental activities	321,090,244	28,573,284	55,114,802	5,514,430	(231,887,728)	-	(231,887,728)	
Business-Type Activities:								
Solid Waste	1,755,828	908,296	-	-	-	(847,532)	(847,532)	
Total business-type activities	1,755,828	908,296	-	-	-	(847,532)	(847,532)	
Total primary government	$ 322,846,072	$ 29,481,580	$ 55,114,802	$ 5,514,430	(231,887,728)	(847,532)	(232,735,260)	
Component Unit:								
Cabarrus Health Alliance	$ 28,601,445	$ 9,513,438	$ 20,060,871	$ -	-	-	-	$ 972,864
General Revenues:								
Property taxes					229,030,987	-	229,030,987	-
Local option sales tax					72,616,470	-	72,616,470	-
ABC revenues					227,863	-	227,863	-
Other taxes and licenses					1,194,229	493,499	1,687,728	-
Investment earnings					(1,762,381)	8,374	(1,754,007)	15,223
Miscellaneous					1,399,291	116	1,399,407	42,542
Total general revenues, excluding transfers					302,706,459	501,989	303,208,448	57,765
Transfers					(553,055)	553,055	-	-
Total general revenues and transfers					302,153,404	1,055,044	303,208,448	57,765
Change in net position					70,265,676	207,512	70,473,188	1,030,629
Net position, beginning,					(22,350,679)	5,405,046	(16,945,633)	7,220,793
Net position, ending					$ 47,914,997	$ 5,612,558	$ 53,527,555	$ 8,251,422

The notes to the financial statements are an integral part of this statement.

	Major			Non-Major	
	General	County Capital Projects	CARES Act Relief	Other Governmental Funds	Total Governmental Funds
ASSETS					
Cash and cash equivalents	$ 10,774,671	$ 55,073,767	$ -	$ 17,852,740	$ 83,701,178
Investments	139,920,133	-	-	-	139,920,133
Restricted cash	10,160,607	-	29,094,233	464,841	39,719,681
Receivables (net of allowance for uncollectible)					
Accounts receivable	1,610,929	1,726	-	32,598	1,645,253
Customers	1,955,347	-	-	-	1,955,347
Property taxes	1,645,929	-	-	-	1,645,929
Interest	270,243	-	-	-	270,243
Lease	406,850	-	-	-	406,850
Due from other governments	24,317,791	-	-	116,512	24,434,303
Prepaid items	9,175	-	-	13,220	22,395
Inventories	249,123	-	-	-	249,123
Total assets	$ 191,320,798	$ 55,075,493	$ 29,094,233	$ 18,479,911	$ 293,970,435
LIABILITES , DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES					
Liabilities:					
Accounts payable and accrued liabilities	$ 8,924,681	$ 6,267,116	$ 295,860	$ 2,596,935	$ 18,084,592
Advance from grantor	160,754	25,200,000	28,798,373	-	54,159,127
Unearned revenue	-	-	-	413,100	413,100
Contract retainages	-	3,119,720	-	1,114,370	4,234,090
Total liabilities	9,085,435	34,586,836	29,094,233	4,124,405	76,890,909
DEFERRED INFLOWS OF RESOURCES	4,481,678	-	-	113,452	4,595,130
FUND BALANCES					
Nonspendable:					
Inventories	249,123	-	-	-	249,123
Prepaid items	9,175	-	-	13,220	22,395
Leases	562	-	-	-	562
Restricted:					
Stabilization by state statute	30,356,382	58,603,913	-	149,110	89,109,405
Register of Deeds Automation & Enhancement	-	-	-	375,178	375,178

The notes to the financial statements are an integral part of this statement.

	Major			Non-Major	
	General	County Capital Projects	CARES Act Relief	Other Governmental Funds	Total Governmental Funds
FUND BALANCES (continued)					
Restricted (continued):					
General government	98,435	-	-	-	98,435
Emergency Telephone 911	-	-	-	1,140,561	1,140,561
Public Safety	8,470,432	-	-	200,010	8,670,442
Community Development programs	-	-	-	46,845	46,845
Soil & Water programs	-	-	-	109,775	109,775
Social Services grants	97,007	-	-	-	97,007
School debt & construction	10,062,171	-	-	-	10,062,171
Cabarrus Arena & Events Center	-	-	-	51,741	51,741
Culture & recreation	7,348	-	-	-	7,348
Health Services	-	-	-	280,472	280,472
Committed:					
Capital Investment Fund	40,749,913	-	-	-	40,749,913
General government	1,714,853	-	-	-	1,714,853
Public safety	1,685,211	-	-	2,087,178	3,772,389
Economic & physical development	5,391,821	-	-	-	5,391,821
Human services	-	-	-	149,066	149,066
Education	-	-	-	7,381,209	7,381,209
Culture & recreation	-	-	-	300,000	300,000
Assigned:					
General government	5,754,560	-	-	-	5,754,560
Public safety	352,588	-	-	-	352,588
Economic & physical development	3,425	-	-	-	3,425
Human services	144,900	-	-	2,019,537	2,164,437
Culture & recreation	3,009	-	-	-	3,009
Unassigned	72,602,770	(38,115,256)	-	(61,848)	34,425,666
Total fund balances	177,753,685	20,488,657	-	14,242,054	212,484,396
Total liabilities, deferred inflows of resources, and fund balances	$ 191,320,798	$ 55,075,493	$ 29,094,233	$ 18,479,911	$ 293,970,435

The notes to the financial statements are an integral part of this statement.

Total fund balances-total governmental funds		$ 212,484,396
Amounts reported for governmental activities in the statement of net position are different because:		
Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds.		
Government capital assets	407,664,038	
Less accumulated depreciation	(108,859,522)	298,804,516
Right to use leased assets used in governmental activities are not financial resources and , therefore, are not reported in the funds.		
Government capital assets	5,881,913	
Less accumulated depreciation	(1,125,843)	4,756,070
Charges related to advance refunding bond issue		9,942,172
Other long-term assets are not available to pay for current-period expenditures and, therefore, are unavailable in the funds.		
Deferred inflows of resources for taxes and ambulance receivables		3,601,276
Premium on debt issuance		(27,908,384)
Sales tax receivable for lease		21,904
Contributions and other costs to pension plans in the current fiscal year are deferred outflows of resources on the Statement of Net Position.		
Pension		19,663,654
Register of Deeds Supplemental Retirement		80,406
Benefit payments and pension administration costs for LEOSSA		4,293,985
Contributions and administration costs for OPEB are deferred outflows of resources		5,871,832
Internal service funds are used by management to charge the costs of self-insured hospitalization dental, Workers Compensation, and Liability Insurance to individual departments.		10,034,591
Pension related deferred inflows		(18,726,641)
OPEB related deferred inflows		(15,519,350)
Long-term liabilities, including bonds payable and other postemployment benefits, are not due and payable in the current period and, therefore, are not reported in the funds.		
Bonds and other debt payable	(381,508,372)	
Accrued interest	(2,668,536)	
Lease Liability	(4,911,157)	
Compensated absences	(5,783,338)	
Net LEO Pension liability	(13,462,604)	
Net LGERS liability	(12,744,949)	
Net Register of Deeds Supplemental Retirement asset	520,027	
Net OPEB liability	(38,926,501)	(459,485,430)
Net position of governmental activities		$ 47,914,997

The notes to the financial statements are an integral part of this statement.

	Major			Non-Major	
	General	County Capital Projects	CARES Act Relief	Other Governmental Funds	Total Governmental Funds
REVENUES					
Ad valorem taxes	$ 222,604,848	$ -	$ -	$ 7,176,829	$ 229,781,677
Other taxes and licenses	73,810,699	-	-	-	73,810,699
Intergovernmental revenues	30,534,904	-	25,137,041	6,786,307	62,458,252
Permits and fees	10,813,501	-	-	-	10,813,501
Sales and services	13,745,027	-	-	2,075,484	15,820,511
Investment earnings	(1,816,363)	44,205	-	7,414	(1,764,744)
Donations	-	-	-	10,426	10,426
Miscellaneous	1,379,547	-	-	8,184	1,387,731
Total revenues	351,072,163	44,205	25,137,041	16,064,644	392,318,053
EXPENDITURES					
Current:					
General government	33,466,098	2,677,828	5,838,230	151,642	42,133,798
Public safety	50,842,327	666,265	10,000,000	6,904,628	68,413,220
Economic & physical development	4,592,526	-	-	97,820	4,690,346
Environmental protection	19,234	-	-	405	19,639
Human services	49,942,601	-	9,298,811	262,153	59,503,565
Culture and recreation	7,434,354	162,923	-	917,533	8,514,810
Education	90,671,859	-	-	30,587,383	121,259,242
Capital outlay	-	66,787,630	-	-	66,787,630
Debt service:					
Principal retirement	35,146,950	-	-	29,502	35,176,452
Interest and fees	11,989,010	-	-	262	11,989,272
Total expenditures	284,104,959	70,294,646	25,137,041	38,951,328	418,487,974
Excess (deficiency) of revenues over (under) expenditures	66,967,204	(70,250,441)	-	(22,886,684)	(26,169,921)

The notes to the financial statements are an integral part of this statement.

	Major			Non-Major	
	General	County Capital Projects	CARES Act Relief	Other Governmental Funds	Total Governmental Funds
OTHER FINANCING SOURCES (USES)					
Debt proceeds	106,620,724	47,686,187	-	16,317,242	170,624,153
Payment to escrow agent	(105,672,677)	-	-	-	(105,672,677)
Lease liabilities issued	5,881,913	-	-	-	5,881,913
Transfers in	63,328,185	6,612,649	-	16,894,995	86,835,829
Transfers out	(81,767,784)	-	-	(7,472,421)	(89,240,205)
Total other financing sources (uses)	(11,609,639)	54,298,836	-	25,739,816	68,429,013
Net change in fund balances	55,357,565	(15,951,605)	-	2,853,132	42,259,092
Fund balance, July 1	122,396,120	36,440,262	-	11,388,922	170,225,304
Fund balance, June 30	$ 177,753,685	$ 20,488,657	$ -	$ 14,242,054	$ 212,484,396

A legally budgeted Capital Investment Fund is consolidated into the General Fund for reporting purposes.

The notes to the financial statements are an integral part of this statement.

Net change in fund balances-total governmental funds		$ 42,259,092
Amounts reported for governmental activities in the Statement of Activities are different because:		
Governmental funds report capital outlays as expenditures. However, in the Statement of Activities, the cost of those assets is capitalized and depreciated over their estimated useful lives.		
Expenditures for capital assets	70,928,558	
Less current year depreciation	(8,856,214)	62,072,344
Right to use leased asset capital outlay expenditures which were capitalized	5,881,913	
Amortization expense for intangible assets	(1,125,843)	4,756,070
Changes in contributions and other costs to the pension plan		3,154,236
Revenues in the Statement of Activities that do not provide current financial resources are not reported as revenues in the the governmental funds.		
Ambulance	330,827	
Property tax	(750,690)	(419,863)
Disposal of capital assets, net book value	(427,043)	(427,043)
Debt proceeds provide current financial resources to governmental funds, but issuing debt increases long-term liabilities in the Statement of Net Position. Repayment of debt principal is an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the Statement of Net Position. This amount is the net effect of these differences in the treatment of:		
Debt proceeds	(170,624,153)	
New long-term debt issued	(5,881,913)	
Amortization of current year debt premium	2,150,762	
Principal payments	35,176,451	
Disbursement for refunding	105,672,677	
Deferred charge on refunding	(1,405,337)	(34,911,513)
Some expenses reported in the Statement of Activities do not require the use of current financial resources and, therefore, are not reported as expenditures in governmental funds.		
Compensated absences	(553,854)	
Law Enforcement Officers Pension Liability	(1,152,085)	
Local Government Employees Retirement System	(1,443,397)	
Register of Deeds Supplemental Retirement	1	
Other Postemployment Benefit Liability	(2,152,556)	
Accrued interest	298,699	(5,003,192)
Internal service funds are used by management to charge the cost of self-insured hospitalization dental, workers compensation, and liability systems to individual departments.		(1,214,455)
Changes in net position of governmental activities		$ 70,265,676

The notes to the financial statements are an integral part of this statement.

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
GENERAL FUND
FOR THE FISCAL YEAR ENDED JUNE 30, 2022

	Budgeted Amounts		Actual Amounts	Variance with Final Budget
	Original	Final		
REVENUES				
Ad valorem taxes	$ 213,023,933	$ 213,023,933	$ 222,604,848	$ 9,580,915
Other taxes and licenses	39,310,492	39,310,492	46,362,082	7,051,590
Intergovernmental revenues	21,726,474	28,789,369	29,807,926	1,018,557
Permits and fees	9,630,442	9,630,442	10,813,501	1,183,059
Sales and services	13,104,565	13,136,825	13,745,027	608,202
Investment earnings	100,000	100,000	(1,865,628)	(1,965,628)
Miscellaneous	265,580	1,108,668	1,379,547	270,879
Total revenues	297,161,486	305,099,729	322,847,303	17,747,574
EXPENDITURES				
Current:				
General government	38,207,459	43,275,840	33,001,072	10,274,768
Public safety	58,004,918	56,473,109	50,842,327	5,630,782
Economic & physical development	6,332,370	6,670,355	4,592,526	2,077,829
Environmental protection	-	19,234	19,234	-
Human services	46,772,047	51,281,414	44,525,714	6,755,700
Education	89,041,903	89,500,788	89,451,859	48,929
Culture and recreation	6,992,025	8,492,008	7,434,354	1,057,654
Total expenditures	245,350,722	255,712,748	229,867,086	25,845,662
Excess (deficiency) of revenues over (under) expenditures	51,810,764	49,386,981	92,980,217	43,593,236
OTHER FINANCING SOURCES (USES)				
Transfers in	-	398,197	398,197	-
Transfers out	(51,810,764)	(70,450,120)	(70,450,120)	-
Fund balance appropriated	-	20,664,942	-	(20,664,942)
Total other financing sources (uses)	(51,810,764)	(49,386,981)	(70,051,923)	(20,664,942)

The notes to the financial statements are an integral part of this statement.

	Budgeted Amounts		Actual	Variance with
	Original	Final	Amounts	Final Budget
Net change in fund balance	$ -	$ -	22,928,294	$ 22,928,294
Fund balance, July 1			103,914,871	
Fund balance, June 30			126,843,165	
A legally budgeted Community Investment Fund is consolidated into the General Fund for reporting purposes:				
Other taxes and licenses			27,448,617	
Intergovernmental revenues			726,978	
Investment earnings			49,265	
Expenditures			(55,567,873)	
Issuance of debt			96,825,000	
Premium on debt			9,795,724	
Transfer in - General Fund			55,867,085	
Transfer in - Other Funds			7,062,903	
Lease liabilities issued			5,881,913	
Transfer out			(11,317,664)	
Payment to escrow agent			(105,672,677)	
Fund balance, June 30			157,942,436	
Fund balance, July 1			18,481,249	
A legally budgeted principal debt service payment was made to a sinking fund held by a trustee in the County's name			1,330,000	
Fund Balance, Ending (Exhibit 4)			$ 177,753,685	

The notes to the financial statements are an integral part of this statement.

CABARRUS COUNTY, NORTH CAROLINA
STATEMENT OF NET POSITION
PROPRIETARY FUNDS
JUNE 30, 2022

	Business-type Activities	Governmental Activities
	Landfill Enterprise Fund	Internal Service Funds
ASSETS		
Current assets:		
Cash and cash equivalents	$ 7,196,158	$ 11,849,407
Receivables (net):		
Customers	17,599	-
Due from other governments	114,669	-
Prepaid expenses	-	3,623
Total current assets	7,328,426	11,853,030
Noncurrent assets:		
Land	490,447	-
Land improvements	2,376,141	-
Buildings & improvements	1,256,544	-
Vehicles and equipment	2,305,615	29,664
Less: Accumulated depreciation	(4,144,301)	(25,709)
Total noncurrent assets (net)	2,284,446	3,955
Total assets	9,612,872	11,856,985
DEFERRED OUTFLOWS OF RESOURCES		
Contributions to pension plan in fiscal year	75,007	-
OPEB deferrals	22,398	-
Total deferred outflows of resources	97,405	-
LIABILITIES		
Current liabilities:		
Accounts payable and accrued liabilities	190,222	129,154
Landfill closure | post closure costs	80,000	-
Compensated absences	11,840	-
Total current liabilities	282,062	129,154

The notes to the financial statements are an integral part of this statement.

	Business-type Activities	Governmental Activities
	Landfill Enterprise Fund	Internal Service Funds
LIABILITIES (continued)		
Noncurrent liabilities:		
Net pension liability	48,616	-
Claims payable	-	1,689,285
Landfill closure | post closure costs	3,485,878	-
Compensated absences	3,947	-
Total OPEB liability	148,485	-
Total noncurrent liabilities	3,686,926	1,689,285
Total liabilities	3,968,988	1,818,439
DEFERRED INFLOWS OF RESOURCES		
Pension deferrals	69,533	-
OPEB deferrals	59,198	-
Total deferred inflows of resources	128,731	-
NET POSITION		
Net investment in capital assets	2,284,446	3,955
Unrestricted	3,328,112	10,034,591
Total net position	$ 5,612,558	$ 10,038,546

The notes to the financial statements are an integral part of this statement.

	Business-type Activities	Governmental Activities
	Landfill Enterprise Fund	Internal Service Funds
Operating revenues:		
Charges for sales and services:		
Tipping fees	$ 655,101	$ -
Items for sale	87,974	-
Waste disposal fees	107,584	-
Recycling revenues	57,637	-
Insurance premiums | refunds	-	16,568,894
Program fees	-	31,276
Total operating revenues	908,296	16,600,170
Operating expenses:		
Salaries and benefits	749,023	-
Operations	864,374	19,673,339
Depreciation	142,431	-
Total operating expenses	1,755,828	19,673,339
Operating income (loss)	(847,532)	(3,073,169)
Nonoperating revenues:		
Landfill disposal tax	31,021	-
Landfill state tax distribution	52,363	-
Solid waste franchise fee	30,000	-
Tire disposal fees	380,115	-
Investment earnings	8,374	-
Miscellaneous revenue	116	11,347
Total nonoperating revenues	501,989	11,347

The notes to the financial statements are an integral part of this statement.

	Business-type Activities	Governmental Activities
	Landfill Enterprise Fund	Internal Service Funds
Nonoperating expense - loss on disposal		
Income (loss) before contributions	(345,543)	(3,061,822)
Transfers:		
Transfer in - General Fund	553,055	2,000,000
Transfer out - General Fund	-	(148,680)
Change in net position	207,512	(1,210,502)
Total net position, July 1	5,405,046	11,249,048
Total net position, June 30	$ 5,612,558	$ 10,038,546

The notes to the financial statements are an integral part of this statement.

CABARRUS COUNTY, NORTH CAROLINA
STATEMENT OF CASH FLOWS
PROPRIETARY FUNDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2022

	Business-type Activities	Governmental Activities
	Landfill Enterprise Fund	Internal Service Funds
Cash flows from operating activities:		
Cash received from customers	$ 885,781	$ 5,835
Cash received from departments	-	16,825,291
Cash paid to employees	(740,426)	-
Cash paid to suppliers for goods and services	(849,795)	(19,787,486)
Net cash provided for operating activities	(704,440)	(2,956,360)
Cash flows from non-capital and related financing activities:		
Transfer in	553,055	2,000,000
Transfer out	-	(148,680)
Non-capital grants and other subsidies	501,989	-
Net cash provided (used) by non-capital financing activities	1,055,044	1,851,320
Cash flows from capital and related financing activities:		
Acquisition and construction of capital assets	(297,723)	-
Net cash (used) by capital and related financing activities	(297,723)	-
Cash flows from investing activities:		
Interest received on investments	3,617	17,472
Net cash provided by investing activities	3,617	17,472
Net increase in cash and cash equivalents	56,498	(1,087,568)
Cash and cash equivalents, July 1	7,139,660	12,936,975
Cash and cash equivalents, June 30	$ 7,196,158	$ 11,849,407

The notes to the financial statements are an integral part of this statement.

	Business-type Activities	Governmental Activities
	Landfill Enterprise Fund	Internal Service Funds
Reconciliation of operating income (loss) to net cash provided by (used for) operating activities:		
Operating income (loss)	$ (847,532)	$ (3,073,169)
Depreciation expense	142,431	5,933
Pension expense	57,332	-
Accounts receivable and prepaid expenses	-	230,957
Customers receivable	(5,772)	-
Due from other governments	(16,743)	-
Increase in pension liability	(63,745)	-
Accrued salaries and compensated absences payable	(5,643)	(120,081)
Accounts payable	107,366	-
Deferred inflows of resources (OPEB)	7,149	-
Landfill closure post-closure care cost	(80,345)	-
OPEB Liability	(16,061)	-
Deferred inflows of resources (OPEB)	17,123	-
Total adjustments	143,092	116,809
Net cash provided by operating activities	$ (704,440)	$ (2,956,360)

The notes to the financial statements are an integral part of this statement.

CABARRUS COUNTY, NORTH CAROLINA

EXHIBIT 9

STATEMENT OF FIDUCIARY NET POSITION
FIDUCIARY FUNDS
JUNE 30, 2022

	Custodial Funds	OPEB Trust Fund
ASSETS		
Cash and cash equivalents	$ 1,587,486	$ 2,002,678
Accounts receivable	1,030,338	-
Total assets	2,617,824	2,002,678
NET POSITION		
Restricted for:		
Individuals, organizations, and other governments	2,617,824	2,002,678
Total fiduciary net position	$ 2,617,824	$ 2,002,678

The notes to the financial statements are an integral part of this statement.

CABARRUS COUNTY, NORTH CAROLINA **EXHIBIT 10**
STATEMENT OF CHANGES IN FIDUCIARY NET POSITION
FIDUCIARY FUNDS
FOR THE YEAR ENDED JUNE 30, 2022

	Custodial Funds	OPEB Trust Fund
ADDITIONS		
Employer contributions	$ -	$ 2,000,000
Investment income	-	2,678
Ad valorem taxes collected for other governments	118,611,082	-
Collections on behalf of inmates	869,622	-
Total additions	119,480,704	2,002,678
DEDUCTIONS		
Tax distributions to other governments	118,919,284	-
Payments on behalf of inmates	769,528	-
Total deductions	119,688,812	-
Net increase (decrease) in fiduciary net position	(208,108)	2,002,678
Net position - beginning	2,825,932	-
Net position - ending	$ 2,617,824	$ 2,002,678

The notes to the financial statements are an integral part of this statement.


CABARRUS COUNTY SEAL
1792
NORTH CAROLINA

NOTES TO THE FINANCIAL STATEMENTS


CABARRUS COUNTY SEAL
1792
NORTH CAROLINA

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The accompanying financial statements and the following accounting policies of Cabarrus County, North Carolina (the "County") and its component units conform to accounting principles generally accepted in the United States of America as applicable to local governments. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. The following is a summary of the more significant accounting policies:

A. Reporting Entity

The County, which is governed by a five-member board of commissioners, is one of the one hundred counties established in North Carolina under North Carolina General Statute 153A-10. As required by accounting principles generally accepted in the United States of America, these financial statements present the County and its component units, legally separate entities, for which the County is financially accountable. The Cabarrus Development Corporation, blended component unit, and the Cabarrus County Industrial Facility and Pollution Control Financing Authority, a discretely presented component unit, described below, have no financial transactions or account balances; therefore, they do not appear in the financial statements. The Cabarrus County Development Corporation was organized and shall be operated exclusively for the purpose of providing debt financing for the County, to fulfill various statutory obligations involving but not limited to, purchase and sale, construction and/or lease of real estate improvements, facilities, and equipment. The Cabarrus County Industrial Facility and Pollution Control Financing Authority exist to issue and service revenue bond debt of private businesses for economic development purposes. The Authority has no financial transactions or account balances; therefore, it is not presented on the basic financial statements. The Public Health Authority of Cabarrus County, a discretely presented component unit described below, is reported in a separate column in the County's financial statements in order to emphasize that it is legally separate from the County.

Component Unit	Reporting Method	Criteria for Inclusion	Separate Financial Statements
Cabarrus Development Corporation	Blended	The Development Corporation is governed by a three-member Board of Directors who are established through the bylaws of the Articles of Incorporation. The Corporation exists to provide debt financing to the County.	None issued
Cabarrus County Industrial Facility and Pollution Control Financing Authority	Discrete	The Authority is governed by a seven-member Board of Commissioners that is appointed by the County Commissioners. The County can remove any commissioner of the Authority with or without cause.	None issued
Public Health Authority of Cabarrus County d.b.a. Cabarrus Health Alliance	Discrete	Cabarrus Health Alliance (the "Alliance" was incorporated under the hospital authority act to provide public health care to the citizens and residents of the County. On April 20th, 1998, the Cabarrus County Board by resolution authorized the transfer of powers, duties, and responsibilities to the Alliance for communicable disease control, environmental protection, and maintenance of vital records. The members of the Board of Alliance are appointed by the Chairperson of the Board of Commissioners for Cabarrus County. The County provides funding to the Alliance. The County funded the Alliance with 9,284,122 or 31.06% of its total revenues for the fiscal year ended June 30, 2022. A financial benefit or burden relationship exists between the Alliance and the County.	Cabarrus Health Alliance 300 Mooresville Road Kannapolis, NC 28081

B. Basis of Presentation, Basis of Accounting

Basis of Presentation

Government-wide Statements: The Statement of Net Position and the Statement of Activities display information about the primary government's (the County's) and its component unit's net position. These statements include the financial activities of the overall government, except for fiduciary activities. Eliminations have been made to minimize the double counting of internal activities, although interfund services provided and used are not eliminated in the process of consolidation. These statements distinguish between the governmental and business-type activities of the County. Governmental activities generally are financed through taxes, intergovernmental revenues, and other non-exchange transactions. Business-type activities are financed in whole or in part by fees charged to external parties.

The Statement of Activities presents a comparison between direct expenses and program revenues for the different business-type activities of the County and for each function of the County's governmental activities. Direct expenses are those that are specifically associated with a program or function and, therefore, are clearly identifiable to a particular function. Indirect expense allocations that have been made in the funds have been reversed for the Statement of Activities. Program revenues include (a) fees and charges paid by the recipients of goods or services offered by the programs and (b) grants and contributions that are restricted to meeting the operational or capital requirements of a particular program. Revenues that are not classified as program revenues, including all taxes, are presented as general revenues.

Fund Financial Statements: The fund financial statements provide information about the County's funds, including its fiduciary funds and blended component units. Separate statements for each fund category – *governmental, proprietary, and fiduciary* – are presented. The emphasis of fund financial statements is on major governmental and enterprise funds, each displayed in a separate column. All remaining governmental and enterprise funds are aggregated and reported as non-major funds.

Proprietary fund operating revenues, such as charges for services, result from exchange transactions associated with the principal activity of the fund. Exchange transactions are those in which each party receives and gives up essentially equal values. Non-operating revenues, such as subsidies and investment earnings, result from non-exchange transactions or ancillary activities.

The County reports the following major governmental funds:

General Fund. This is the County's primary operating fund. This fund accounts for all financial resources of the general government, except those required to be accounted for in another fund. The Community Investment Fund is a legally budgeted fund under North Carolina General Statutes; however, for statement presentation, in accordance with GASB 54, it is consolidated in the General Fund.

County Capital Projects – constructs, renovates, and equips capital projects for the County through the use of debt and non-debt sources.

CARES Act Relief – This fund accounts for funding received from the federal government to cover COVID-19 expenditures for public health emergency.

The County reports the following major proprietary fund:

Landfill Fund. This fund accounts for the operations that are financed and operated in a manner similar to private business or where the board has decided that the determination of revenues earned, costs incurred and/or net income is necessary for management accountability.

The County reports the following fund types:

Internal Service Fund. This fund accounts for operations that provide services to other departments or agencies of the government, or to other governments, on a cost-reimbursement basis. The County has two internal service funds, the Medical and Dental Fund and the Property Liability and Workers' Compensation Fund.

Custodial Funds. These funds are used to report fiduciary activities that are not required to be reported in pension (and other employee benefit) trust funds, investment trust funds, or private-purpose trust funds. Custodial funds are used to account for assets the County holds on behalf of others that meet certain criteria. The County maintains the following custodial funds: the Undistributed Taxes Fund and the Jail Commissary Fund. The Undistributed Taxes Fund is used to accumulate collected property taxes before they are distributed to local municipalities. The Jail Commissary Fund is used to account for an inmate's money deposited with the County when an inmate is housed at the County Detention Center. The money can be used by the inmate to purchase commissary items. Any unused monies are returned to the inmate upon their release.

Trust Funds. This fund is used to report resources that are required to be held in trust for the members and beneficiaries of defined benefit pension plans, defined contribution plans or other postemployment benefit plans. The Other Postemployment Benefits Trust Fund accounts for the County's contributions for healthcare coverage provided to qualified retirees.

Special Revenue Funds. These funds account for revenue sources that are legally restricted or committed to expenditures for specific purposes (not including expendable trusts or major capital projects). As a result of the settlement of the OPIOID litigation and the Memorandum of Agreement between the State of North Carolina and local governments, Cabarrus County created one new special revenue fund. The County maintains the following non-major special revenue funds:

Emergency Telephone System – accounts for the receipt and disbursement of funds for the Cabarrus County Emergency 911 system.

Community Development Block Grant – accounts for the receipt and disbursement of grant funds from the Community Development Block Grant.

Cabarrus Arena and Events Center – accounts for the operations of the County owned Arena and Events Center and the annual Cabarrus County Fair.

Fire Districts – accounts for the receipt and disbursement of property taxes collected by Cabarrus County and then remitted to each fire department for the purpose of providing fire protection to a specific tax area.

Sheriff's Department – collects and appropriates federal and state funds received specifically for the Cabarrus County Sheriff's Department.

Department of Aging – collects and appropriates contributions and private donations received specifically for the Cabarrus County Department of Aging's Senior Citizen programs and projects.

Social Services Fund - used to account for money deposited with the County through the social services department under a program which manages the financial affairs of persons unable or incapable of managing them on their own.

Intergovernmental Fund - used to accumulate fines and forfeitures before distributed to the local schools, and accounts for the accumulation of Register of Deeds fees that the County is required to remit to the State of North Carolina.

OPIOID – accounts for the receipt and expenditure of OPIOID Settlement Funds.

Capital Projects Funds. These funds account for financial resources to be used for the acquisition or construction of major capital facilities (other than those financed by proprietary funds and trust funds). The County maintains the following non-major capital projects funds:

Public School Building – collects state public school funds and lottery proceeds and disbursing the funds for smaller non-debt school capital projects.

Construction and Renovation – constructs, renovates, and equips larger capital projects for the County using debt and non-debt sources.

School Construction – accounts for planning, design, construction and/or renovation of schools using non-debt general or capital reserve funds.

Limited Obligation Bonds (LOBS) 2017 – This fund accounts for planning, design, construction and/or renovation of school and other capital projects that are funded by debt issued in 2017.

Limited Obligation Bonds (LOBS) 2018 – This fund accounts for planning, design, construction and/or renovation of school and other capital projects that are funded by debt issued in 2018.

School Capital Projects – This fund accounts for planning, design, construction and/or renovation of schools using debt and non-debt sources.

Small Projects – collects and appropriates General Fund revenues and federal and state grant funds received specifically for use by the appropriate Cabarrus County Department who has received the funds.

Cannon Memorial Library – collects and appropriates contributions and private donations received specifically for the Cabarrus County libraries to purchase books or to use on library programs and projects.

Measurement Focus – Basis of Accounting

In accordance with North Carolina General Statutes, all funds of the County are maintained during the year using the modified accrual basis of accounting.

Government-wide, Proprietary, and Fiduciary Fund Financial Statements – The government-wide, proprietary fund and fiduciary fund financial statements are reported using the economic resources measurement focus. The government-wide, proprietary fund and fiduciary fund financial statements are reported using the accrual basis of accounting. Revenues are recorded when earned and expenses are recorded at the time liabilities are incurred, regardless of when the related cash flows take place. Non-exchange transactions, in which the County gives (or receives) value without directly receiving (or giving) equal value in exchange, include property taxes, grants, and donations. On an accrual basis, revenue from property taxes is recognized in the fiscal year for which the taxes are levied. Revenue from grants, entitlements, and donations is recognized in the fiscal year in which eligibility requirements have been satisfied.

In the Undistributed Tax Fund, a fiduciary custodial fund, ad valorem taxes related to various municipalities, for which the County bills and collects are recorded as a receivable in the period that the taxes are levied. An allowance for uncollectible accounts is also recorded.

Amounts reported as program revenues include 1) charges to customers or applicants for goods, services, or privileges provided, 2) operating grants and contributions, and 3) capital grants and contributions, including special assessments. Internally dedicated resources are reported as general revenues rather than as program revenues. Likewise, general revenues include all taxes.

Proprietary funds distinguish operating revenues and expenses from non-operating items. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with a proprietary fund's principal ongoing operations. The principal operating revenues of the County enterprise funds are charges to customers for sales and services. Operating expenses for enterprise funds include the cost of sales and services, administrative expenses, and depreciation on capital assets. All revenues and expenses not meeting this definition are reported as non-operating revenues and expenses.

Governmental Fund Financial Statements – Governmental funds are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Under this method, revenues are recognized when measurable and available.

Expenditures are recorded when the related fund liability is incurred, except for principal and interest on general long-term debt, claims and judgments, and compensated absences, which are recognized as expenditures to the extent they have matured. General capital asset acquisitions are reported as expenditures in governmental funds. Proceeds of general long-term debt and acquisitions under capital leases are reported as other financing sources.

The County considers all revenues available if they are collected within 60 days after year-end, except for property taxes. Ad valorem taxes receivable are not accrued as revenue because the amount is not susceptible to accrual. On June 30, taxes receivable for property other than motor vehicles are materially past due and are not considered to be an available resource to finance the operations of the current year. As of September 1, 2013, state law altered the procedures for the assessment and collection of property taxes on registered motor vehicles in North Carolina. Effective with this change in the law, the State of North Carolina is responsible for billing and collecting the property taxes on registered motor vehicles on behalf of all municipalities and special tax districts. Property taxes are due when vehicles are registered.

The billed taxes are applicable to the fiscal year in which they are received. Uncollected taxes that were billed in periods prior to September 1, 2013, and for limited registration plates are shown as a receivable in these financial statements and are offset by deferred inflows of resources.

Sales taxes collected and held by the state at year-end on behalf of the County are recognized as revenue. Intergovernmental revenues and sales and services are not susceptible to accrual because generally they are not measurable until received in cash. All taxes, including those dedicated for specific purposes are reported as general revenues rather than program revenues. Expenditure driven grants are recognized as revenue when the qualifying expenditures have been incurred and all other grant requirements have been satisfied.

Under the terms of grant agreements, the County funds certain programs by a combination of specific cost-reimbursement grants, categorical block grants, and general revenues. Thus, when program expenses are incurred, there are both restricted and unrestricted net positions available to finance the program. It is the County's policy to first apply cost-reimbursement grant resources to such programs, followed by categorical block grants, and then by general revenues.

C. Budgetary Data

The County's budgets are adopted as required by the North Carolina General Statutes. An annual budget is adopted for the General Fund, the Community Investment Fund, the Cabarrus Arena and Events Center Special Revenue Fund, the Landfill Fund, the Social Services Payee Special Revenue Fund, the Intergovernmental Special Revenue Fund, the Fire Districts Special Revenue Fund, and the Emergency Telephone Special Revenue Fund, all annual appropriations lapse at the fiscal year-end. Project ordinances are adopted for the remaining special revenue funds and the capital projects funds. The County operates under a financial plan for the Medical and Dental and Property Liability and Workers' Compensation Internal Service Funds. The financial plans are adopted by the governing board at the time the County's budget ordinance was approved, as required by the General Statutes. All budgets are prepared using the modified accrual basis of accounting. Expenditures may not legally exceed appropriations at the function level for all annually budgeted funds and at the project level for the multi-year funds.

1. The County Manager may not distribute funds appropriated to a private entity until the County and the private entity enter into a written contract or agreement specifying the following:

    - The purposes for which the private entity may use the funds, which shall comply with the requirements of G.S. 153A-449(a) and N.C. Const. Art. V, Sec.
    - Requirements for accounting for the management and expenditure of County funds.
    - Any other fiscal or programmatic control deemed appropriate by the County Manager to ensure the lawful and appropriate spending and management of the County funds.

2. The County Manager, or his designee, may transfer moneys from one appropriation to another within the same fund. The County Manager must report such transfers to the Board of Commissioners at its next regular meeting and record such notice in the minutes.

3. The Board of Commissioners must approve the use of any contingency appropriation within any fund except for the County Manager may authorize expenditures from contingency appropriations to fund an increase in charter school student enrollment. Expenditures from contingency appropriations authorized by the County Manager must be reported to the board at its next regular meeting and recorded in the minutes.

4. The County Manager, Budget Director, or designee may create debt-financing amendments from estimated projections upon approval by the Board of Commissioners of the debt financing and adjust as needed upon closing.

5. The County Manager or designee 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.

6. The County Manager or designee may execute contracts not required to be bid or which G.S. 143-131 allows an informal bid so long as the annual budget or appropriate capital project ordinance contains sufficient appropriated but unencumbered funds for such purposes.

7. The County Manager or designee may execute contracts with outside agencies to properly document budgeted appropriations to such agencies where G.S. 153A-248(b), 259, 449 and any similar statutes require such contracts.

8. The County Manager or designee may reject formal bids when deemed appropriate and in the best interest of Cabarrus County pursuant to G.S. 143-129(a).

9. The appropriations for Cabarrus County Schools and Kannapolis City Schools are allocated by category. Cabarrus County Schools and Kannapolis City Schools must obtain the approval of the Board of Commissioners for any amendment that would increase or decrease the amount of County appropriations allocated by category by more than ten percent.

In instances where budget appropriations and estimated revenues have been revised during the year, budget data presented in the financial statements represent the final authorized amounts as of June 30, 2022.

Expenditures may not legally exceed budgeted appropriations at the functional level for all annually budgeted funds, financial plans, and multi-year funds. During the year, several supplementary appropriations were necessary. The net effect of the budget amendments from the adopted budget to the final amended budget was immaterial. The budget ordinance must be adopted by July 1 of the fiscal year, or the governing board must adopt an interim budget that covers the time until the annual ordinance can be adopted.

As required by General Statute (G.S.) 159-26(d), the County maintains encumbrance accounts, which are considered to be "budgetary accounts". Encumbrances represent commitments related to unperformed contracts and purchase orders for goods or services. Encumbrances are recognized during the year.

D. Assets, Liabilities, Deferred Inflows and Outflows and Fund Equity

1. Deposits and Investments

All deposits of the County and its component units are made in board-designated official depositories and are secured as required by G.S. 159-31. The County and its component units may designate, as an official depository, any bank or savings association whose principal office is located in North Carolina. Also, the County and its component unit may establish time deposit accounts such as NOW and SuperNOW accounts, money market accounts, and certificates of deposit.

State law [G.S. 159-30(c)(8)] authorizes the County and its component units to invest in obligations of the United States or obligations fully guaranteed both as to principal and interest by the United States; obligations of the State of North Carolina; bonds and notes of any North Carolina local government or public authority; obligations of certain non-guaranteed federal agencies; certain high quality issues of commercial paper and bankers' acceptances and the North Carolina Capital Management Trust (NCCMT).

General Statute 159-30.1 allows the County to establish and fund an irrevocable trust for the purpose of paying post-employment benefits (OPEB) for which the County is liable. The County Other Postemployment Benefit (OPEB) Trust is managed by the staff of the Department of the State Treasurer and operated in accordance with state laws and regulations. The Trust is not registered with the SEC. G.S. 159-30(g) allows the County to make contributions to the Trust. The State Treasurer in his discretion may invest the proceeds in equities of certain publicly held companies and long or short-term fixed income investments as detailed in G.S. 147-69.2(b) (1-6) and (8). Funds submitted are held on the State Treasurer's Short-Term Investment Fund (STIF). Allowable STIF investments are detailed in G.S. 147-69.1.

The County's and its component unit's investments with a maturity of more than one year at acquisition, and non-money market investments, are carried at fair value as determined by quoted market prices.

- The NC Capital Management Trust Government Portfolio, a SEC-registered 2a-7 money market mutual fund, is measured at fair value. Money market investments that have a remaining maturity at the time of purchase of one year or less are reported at amortized cost. Non-participating interest earning investment contracts are reported at cost.

- Ownership of the STIF is determined on a fair marker valuation basis as of fiscal year-end in accordance with the STIF operating procedures. STIF investments are valued by the custodian using Level 2 inputs which in this case involves inputs-other than quoted prices-included with Level 1 that are either directly or indirectly observable for the asset or liability. The STIF is valued at $1 per share. The STIF portfolio is unrated and has a weighted average maturity at June 30, 2022, of 1.3 years. Under the authority of G.S. 147-69.3, no unrealized gains or losses of the STIF are distributed to participants of the fund.

2. Cash and Cash Equivalent

A centralized cash account is maintained and may be used by all funds except the Public-School Building Fund and the OPEB Trust Fund. Interest is allocated quarterly to the owning funds based on the average cash balances outstanding during the quarter. Public School Building Fund cash is held by the Department of State Treasurer, State of North Carolina, in a separate account upon which manual checks may be issued and/or drawdowns of funds may be made.

The County, as well as the Cabarrus Health Alliance, pools monies from several funds to facilitate disbursement and investment and to maximize investment income. The County considers all demand deposits and investments with a maturity date of 90 days or less, at the time of purchase to be cash and cash equivalents.

3. Restricted Assets

Amounts on hand at year end for debt payments held in escrow by agent, Cares Relief Funding (ERAP and ARP), unexpended OPIOID settlement proceeds and the Cabarrus Arena Marketing funds, are re classified as restricted cash and cash equivalents on the Statement of Net Position and the Governmental Balance Sheet. The amounts are considered restricted because their use is expressly prohibited except for the original purpose of which the funds were received.

Governmental Activities		
General Fund	Debt payments held in escrow by agent	$ 10,160,607
Cares Act Relief	Unspent ARP relief funds	26,616,212
Cares Act Relief	Unspent ERAP funds	2,478,021
OPIOID Settlement Funs	Unspent settlement proceeds	413,100
Cabarrus Arena and Events Center Fund	Unspent escrow	51,741
Total Restricted Cash		$ 39,719,681

Cash and cash equivalents in the OPEB Trust Fund are considered restricted because it can only be used to pay other postemployment benefit obligations.

4. Ad Valorem Taxes Receivable

In accordance with G.S. 105-347 and G.S. 159-13(a), ad valorem taxes on property other than motor vehicles are levied on July 1, the beginning of the fiscal year, and are due on September 1; however, penalties and interest does not accrue until the following January 6. The taxes are based on the assessed values as of January 1, 2021. The legal lien date is January 1.

The County is permitted by North Carolina general statutes to levy taxes up to $1.50 per $100 assessed valuation for general governmental services. This limitation does not apply to debt service, court, and jail facilities, funding deficits, conducting elections, kindergarten to post-secondary public education, social services, or joint ventures with other political subdivisions in providing these functions, services, or activities. The County's tax rate for the 2021-2022 fiscal year was $0.74 per $100 valuation.

5. Lease Receivable

The County’s lease receivable is measured at the present value of lease payments expected to be received during the lease term. There are no variable components under the lease agreement. A deferred inflow of resources is recorded for the lease. The deferred inflow of resources is recorded at the initiation of the lease in an amount equal to the initial recording of the lease receivable. The deferred inflow of resources is amortized on a straight-line basis over the term of the lease.

6. Allowances for Doubtful Accounts

Ad valorem taxes for the County and various municipalities for which the County bills, and Emergency Management Services receivables that historically experience uncollectible accounts are shown net of an allowance for doubtful accounts. This amount is estimated by analyzing the percentage of receivables that were written off in prior years.

Based on the County's collection history for Landfill accounts and the aging report as of June 30, 2022, the County expects the total accounts receivable for the Landfill to be collected. The County does not consider accounts uncollectible unless greater than three years. Therefore, an allowance for doubtful accounts has not been recorded for the Landfill. Of the total accounts receivable at June 30, 2022, two credit customers had a balance greater than 30 days past due. These accounts are expected to be paid in full.

7. Inventories and Prepaid items

Inventories are valued at cost using the first-in/first-out (FIFO) method and consist of expendable supplies and vehicle repair parts. The cost of such inventories is recorded as expenditures/expenses when consumed rather than when purchased. The Cabarrus Health Alliance maintains no inventory.

Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as prepaid items in both government-wide and fund financial statements and expensed as the items are used.

8. Capital Assets

Capital assets are defined by the government as assets with an initial, minimum individual cost of $5,000 and an estimated useful life more than one year. Capital assets, which include property, plant, and equipment, are reported in the applicable governmental or business-type activities columns in the government-wide financial statements. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated capital assets received prior to June 15, 2015, are recorded at their estimated fair value at the date of donation. Donated capital assets received after June 15, 2015, are recorded at acquisition value. All other purchased or constructed capital assets are reported at cost or estimated historical cost. The costs of normal maintenance and repair that do not add to the value of the assets or materially extend assets lives are not capitalized.

The County holds title to certain Cabarrus County and Kannapolis City Board of Education properties, which have not been included in capital assets. The properties have been deeded to the County to permit Certificates of Participation and installment financing of acquisition and construction costs and to permit the County to receive refunds of sales tax paid for construction costs. Agreements between the County and the Boards of Education give the Boards of Education full use of the facilities, full responsibility for maintenance of the facilities, and provide that the County will convey title to the property back to the Boards of Education once all restrictions of the financing agreements and all sales tax reimbursement requirements have been met. The properties are reflected as capital assets in the financial statements of the Cabarrus County and Kannapolis City Boards of Education.

Capital assets are depreciated using the straight-line method over the following estimated useful lives:

Assets	Years
Buildings	40
Building improvements	40
Land improvements	15
Furniture and equipment	7
Reservoir	999
Vehicles and motorized equipment	7

Capital assets of the Cabarrus Health Alliance are depreciated over their useful live on a straight-line basis as follows:

Assets	Years
Office equipment	5
Computer equipment	5
Vehicles	5
Leasehold improvements	15

9. Right to use assets

The County has recorded right to use lease assets as a result of implementing GASB 87. The right to use assets are initially measured at an amount equal to the initial measurement of the related lease liability plus any lease payments made prior to the lease term, less lease incentives and plus ancillary charges necessary to place the lease into service. The right to use assets re amortized on a straight-line basis over the life of the related lease.

10. Deferred Outflows and Inflows of Resources

In addition to assets, the Statement of Net Position will sometimes report a separate section for deferred outflow of resources. This separate financial statement element, *Deferred Outflows of Resources,* represents a consumption of net assets that applies to a future period and so will not be recognized as an expense or expenditure until then. The County has three items that meet this criterion – charges on debt refunding, pension and OPEB related deferrals. In addition to liabilities, the Statement of Net Position can also report a separate section for deferred inflows of resources. This separate financial statement element, *Deferred Inflows of Resources,* represents an acquisition of net assets that applies to a future period and so will not be recognized as revenue until then. The County has several items that meet this criterion for this category – prepaid taxes, property tax receivable, ambulance receivable, other pension and OPEB related deferrals and lease receivable.

11. Long-Term Obligations

In the government-wide financial statements and in the proprietary fund types in the fund financial statements, long-term debt and other long-term obligations are reported as liabilities on the Statement of Net Position.

In the fund financial statements for governmental fund types, the face amount of debt issued is reported as other financing sources.

12. Compensated Absences

All permanent and probationary County and Cabarrus Health Alliance employees who are scheduled to work at least 1,000 hours during the calendar year receive vacation and sick leave benefits. The County's vacation policy allows for an unlimited accumulation of earned leave during the calendar year with a maximum of 240 hours (252 hours for 12-hour law enforcement personnel and 318 hours for fire fighter personnel) being carried over to January 1. Vacation exceeding 240 hours (252 hours for 12-hour law enforcement personnel and 318 hours for fire fighter personnel) is converted into sick leave after January 1st. Vacation leave is fully vested when earned. The County budgets and funds the current portion of accumulated vacation leave during each fiscal year. Vacation leave is accrued when incurred in the government-wide, proprietary, and fiduciary fund financial statements. A liability for these amounts is reported in governmental funds only if they have matured, for example, as a result of employee resignations and retirements. The County's and Cabarrus Health Alliance's sick leave policies also allow for unlimited accumulation of earned leave. Sick leave benefits do not vest but any unused leave accumulated at the time of retirement may be used in the determination of length of service for retirement benefit purposes. As there is not an obligation to pay sick leave until it is taken, no liability is recorded for these non-vested benefits.

13. OPIOID Settlement Funds

In April 2022, drug manufacturer Johnson & Johnson, and three drug distributors, McKesson, AmerisourceBergen, and Cardinal Health, finalized a $26 billion-dollar nationwide settlement related to multiple opioid lawsuits. These funds will be disbursed to each participating state over an 18-year period according to an allocation agreement reached with all participating states. The majority of these funds are intended for opioid abatement and the distribution of the funds will be front loaded.

North Carolina's Memorandum of Agreement (MOA) between the state and local governments for the settlement funds allocates the funds as follows:

- 15% directly to the State ("State Abatement Fund")
- 80% to abatement funds established by Local Governments ("Local Abatement Funds")
- 5% to a County Incentive Fund

The County received $413,100 as part of this settlement in Fiscal Year 2022. Per the terms of the MOA, the County created a special revenue fund, the Opioid Settlement Fund, to account for these funds. All funds are to be used for opioid abatement and remediation activities. Funds are restricted until expended. No funds have been expended as of June 30, 2022. The MOA offered the County offered the County two options of expending the funds. As of June 30, 2022, the County had not determined a spending strategy and funds are budgeted in an unallocated account.

14. Reimbursements for Pandemic-related Expenditures

In Fiscal Year 2021, the American Rescue Plan Act (ARPA) established the Coronavirus State and Local Fiscal recovery Funds to support urgent COVID-19 response efforts and replace lost revenue for eligible state, local, territorial, and tribal governments. Cabarrus County was awarded $42,043,458 of fiscal recovery funds to be paid in two equal installments. The first installment of $21,021,729 was received May 2021. The second installment $21,027,729 was received June 2022. County staff and Board of Commissioners elected to support public health, mental health services, small businesses, non-profits and disproportionately impacted populations and communities and spending $15,427,246 this includes the $10 million standard allowance for lost revenue and used for payroll and covered benefits expenses for public safety employees.

15. Net Position/Fund Balances

a. Net Position

Net position in government-wide and proprietary financial statements is classified as net investment in capital assets; restricted and unrestricted. Restricted net position represents constraints on resources that are either externally imposed by creditors, grantors, contributors, or laws and regulations of other governments or imposed by law through state statute.

b. Fund Balances

In the governmental fund financial statements, fund balance is composed of five classifications designed to disclose the hierarchy of constraints placed on how fund balance can be spent.

The governmental fund types classify fund balances as follows:

1. Non-spendable Fund Balance

This classification includes amounts that cannot be spent because they are either (a) not in spendable form or (b) legally or contractually required to be maintained intact.

Inventories – portion of fund balance that is not an available resource because it represents the year-end balance of ending inventories, which are not spendable resources.

Prepaid Items – portion of fund balance that is not an available resource because it represents the amount of payment of items that will be expensed in future fiscal years.

Leases – portion of fund balance that is not an available resource because it represents the year-end balance of the lease receivable in excess of the deferred inflow of resources for the lease receivable, which is not a spendable resource.

2. Restricted Fund Balance

This classification includes amounts that are restricted to specific purposes externally imposed by creditors or imposed by law.

Restricted for Stabilization by State Statute – North Carolina G.S. 159-8 prohibits units of government from budgeting or spending a portion of their fund balance. This is one of several statutes enacted by the North Carolina State Legislature in the 1930's that were designed to improve and maintain the fiscal health of local government units. Restricted by State Statute (RSS) is calculated at the end of each fiscal year for all annually budgeted funds. The calculation in G.S. 159-8(a) provides a formula for determining what portion of fund balance is available for appropriation. The amount of fund balance not available for appropriation is what is known as "restricted by state statute". *Appropriated fund balance in any fund shall not exceed the sum of cash and investments minus the sum of liabilities, encumbrances and deferred revenues arising from cash receipts, as those figures stand at the close of the fiscal year next preceding the budget.* Per GASB guidance, RSS is considered a resource upon which a restriction is "imposed by law through constitutional provisions or enabling legislation." RSS is reduced by inventories and prepaids as they are classified as nonspendable. Outstanding Encumbrances are included within RSS. RSS is included as a component of Restricted Net position and Restricted fund balance on the face of the balance sheet. For the fiscal year ended June 30, 2022, $4,157,419 was related to the General Fund and $58,602,187 was for County Capital Projects Fund.

Restricted for Register of Deeds – portion of fund balance that is restricted by revenue source to pay for automation enhancement improvements in the Register of Deeds' office.

Restricted for General Government - portion of fund balance restricted by revenue source to be used for general government debt service payments and construction.

Restricted for Emergency Telephone – portion of fund balance restricted for expenditures to enhance the state's 911 system.

Restricted for Public Safety - portion of fund balance restricted by revenue source for unspent Federal Forfeiture Funds, Emergency Management Operations, State Criminal Alien Assistance Program, Animal Shelter Donations and support of the administration and activities of the inspection department

Restricted for Community Development Programs – portion of fund balance restricted by revenue source for community development low-income housing projects.

Restricted for Soil & Water Programs – portion of fund balance restricted by revenue source for unspent Conservation Grant proceeds used for Soil and Water Land conservation projects.

Restricted for Social Services – portion of fund balance restricted by revenue source for unspent for various grants.

Restricted for School Debt and Construction – portion of fund balance restricted by revenue source to be used for school debt service payments and construction.

Restricted for Cabarrus Arena & Events Center – portion of fund balance restricted by revenue source for use as an at-risk fund for the Cabarrus Arena and Events Center operations.

Restricted for Culture and Recreation – portion of fund balance restricted for Cannon Grant.

Restricted for Health Services – portion of fund balance restricted for funds received for Social Services Payees'.

Restricted net position on Exhibit 1 varies from restricted fund balance on Exhibit 3 as of June 30, 2022, by the amount of unspent debt proceeds of $98,435 and Register of Deeds' Pension Plan of $519,077 for a net difference of $420,642.

3. Committed Fund Balance

The committed fund balance classification includes amounts that can be used only for the specific purposes determined by a formal action of the government's highest level of decision-making authority. The Board of Commissioners is the highest level of decision-making authority for the government that can, by adoption of an ordinance prior to the end of the fiscal year, commit fund balance. Once adopted, the limitation imposed by the ordinance remains in place until a similar action is taken (the adoption of another ordinance) to remove or revise the limitation.

Committed for Capital Investment Fund – portion of fund balance budgeted by the governing board to pay for future capital projects.

Committed for General Government – portion of fund balance budgeted by the governing board for support services to County Departments.

Committed for Public Safety – portion of fund balance committed by the governing board by revenue source to pay for law enforcement and other emergency services.

Committed for Economic & Physical Development – portion of fund balance committed by the governing board for economic development expenditures.

Committed for Human Services – portion of fund balance committed by the governing board for Department of Human Services and Aging projects.

Committed for Education – portion of fund balance committed by the governing board for planning, designing and construction of public schools.

Committed for Culture & Recreation – portion of fund balance committed by the governing board for building improvements at the arena.

4. Assigned Fund Balance

The County's governing body has the authority to assign fund balance. The Manager and Deputy County Managers, as granted in the officially adopted budget ordinance, have been granted limited authority to assign fund balance.

Assigned for General Government – portion of fund balance that is intended to be used for 1) property tax appeals 2) extraordinary circumstances 3) pending and potential claims and 4) uncompleted projects budgeted in subsequent years expenditures.

Assigned for Public Safety – portion of fund balance intended to be used for uncompleted Emergency Medical Services and Sheriff Department projects.

Assigned for Economic and Physical Development – portion of fund balance intended to be used for economic development projects.

Assigned for Human Services – portion of fund intended to be used for Department of Human Services uncompleted projects.

Assigned for Culture and Recreation – portion of fund balance intended to be used for Library equipment.

5. Unassigned Fund Balance

Unassigned fund balance represents the portion of fund balance that has not been restricted, committed, or assigned to specific purposes or other funds. Only the General Fund may report a positive unassigned fund balance. In other governmental funds, if expenditures incurred for specific purposes exceed the amounts that are restricted, committed, or assigned to those purposes, it may be necessary to report a negative unassigned fund balance in that fund.

Cabarrus County has revenue spending procedures that provide guidance for programs with multiple revenue sources. The Finance Director will use resources in the following order: bond/debt proceeds, federal funds, state funds, local funds, County funds. For purposes of fund balance classification, expenditures are to be spent from restricted fund balance first, followed in-order by committed fund balance, assigned fund balance, and lastly unassigned fund balance. The Finance Director has the authority to deviate from this policy if it is in the best interest of the County or when required by grant or other contractual agreements.

Cabarrus County has a Fund Balance Policy. On June 14, 2005 (revised March 15, 2010), the Board of Commissioners adopted a resolution formalizing the following fiscal management policies to be incorporated into the County's budget document beginning with the 2006 fiscal year:

1. Recurring, operational expenses of the County government will only be funded through recurring revenue sources.

2. The County will maintain an 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 Community Investment Fund, to reduce reliance on debt financing; or to the Self- Funded Hospitalization Fund, the Self-Funded Liability Fund or the Self-Funded Workers' Compensation Fund as required to maintain the integrity of those funds.

4. Notwithstanding the requirements of items 1, 2, and 3 above, fund balance may be appropriated for any use in the General Fund to overcome revenue shortfalls related to significant downturns in the economy.

On June 18, 2019, 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 2019 fiscal year:

If unassigned fund balance at the end of the current fiscal year is less that the approved fund balance level, the deficiency should be replenished in the coming fiscal years, not to exceed a total of three consecutive years.

The following schedule provides management and citizens with information on the portion of General fund balance that is available for appropriation.

Total fund balance - General Fund	$	177,753,685
Less:		
Inventories		249,123
Prepaid items		9,175
Leases		562
Stabilization by state statute		30,356,382
Restricted for debt payments		10,160,607
Restricted for Building Inspections		8,434,289
Committed for Community Investment Fund		40,749,913
Committed for unpaid tax incentives		5,356,821
Committed for future pension payments		1,576,476
Uncompleted FY22 projects		1,999,085
General Government assignments		6,258,482
Working Capital/Fund Balance policy		49,200,747
Fund balance remaining for appropriation	$	23,402,023

16. Defined Benefit Pension Plans

The County participates in three cost-sharing, multiple employers, defined benefit pension plans that are administered by the state: the Local Governmental Employees' Retirement System (LGERS) the Register of Deeds' Supplemental Pension Fund (RODSPF), (collectively the "state-administered defined benefit pension plans") and one other postemployment benefit plan (OPEB), the Healthcare Benefits Plan (HCB). For purposes of measuring the net pension asset or liability, deferred outflows of resources and deferred inflows or resources related to pensions and pension expense, information about the fiduciary net positions of the state-administered defined benefit pension plans and additions to/deductions from the state-administered defined benefit pension plans' fiduciary net positions have been determined on the same basis as they are reported by the state-administered defined benefit pension plans. For this purpose, plan member contributions are recognized in the period in which contributions are due. The County's employer contributions are recognized when due and the County has a legal requirement to provide the contributions. Benefits and refunds are recognized when due and payable in accordance with the terms of the state-administered defined benefit pension plans. For purposes of measuring the net OPEB liability, deferred outflows and inflows of resources related to OPEB and OPEB expense, information about the fiduciary net position of the HCB and additions to/deductions from the HCB's fiduciary net position have been determined on the same basis as they are reported by the HCB. For this purpose, the HCB recognizes benefit payments when due and payable in accordance with the benefit terms. Investments for all plans are reported at fair value.

E. Management Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenditures/expenses during the reporting period. Actual results could differ from those estimates.

F. Other Resources

The General Fund provides the basis of local resources for other governmental funds. These transactions are recorded as "Transfers-out" in the General Fund and "Transfers-in" in the receiving fund.

G. Comparative Data/Reclassifications

Comparative data for the prior years have been presented in the Management Discussion and Analysis report, the Notes to the Financial Statements and Statistical Tables in order to provide an understanding of the changes in the financial position and operations of the County. Also, certain amounts presented in the prior year data have been reclassified in order to be consistent with the current year's presentation.

NOTE 2. DETAIL NOTES ON ALL FUNDS

A. Assets

1. Deposits

All of the County's and its component unit's deposits are either insured or collateralized by using one of two methods. Under the Dedicated Method, all deposits that exceed the federal depository insurance coverage level are collateralized with securities held by the County's agents in these units' names. Under the Pooling Method, which is a collateral pool, all uninsured deposits are collateralized with securities held by the State Treasurer's agent in the name of the State Treasurer. Since the State Treasurer is acting in a fiduciary capacity for the County and its component units, these deposits are considered to be held by their agents in the entities' names. The amount of pledged collateral is based on an approved averaging method for noninterest-bearing deposits and the actual current balance for interest-bearing deposits. Depositories using the Pooling Method report to the State Treasurer the adequacy of their pooled collateral covering uninsured deposits. The State Treasurer does not confirm this information with the County, its component units, or the escrow agent. Because of the inability to measure the exact amounts of collateral pledged for the County or its component units under the Pooling Method, the potential exists for under-collateralization, and this risk may increase in periods of high cash flows. However, the State Treasurer of North Carolina enforces strict standards of financial stability for each depository that collateralizes public deposits under the Pooling Method. Cabarrus County has no formal policy regarding custodial credit risk for deposits but relies on the State Treasurer to enforce standards of minimum capitalization for all pooling method financial institutions and to monitor them for compliance. The County analyzes the financial soundness of any other financial institution used by the County. The County complies with the provisions of G.S. 159-31 when designating official depositories and verifying that deposits are properly secured. The Cabarrus Health Alliance has no formal policy regarding custodial credit risk for deposits.

At June 30, 2022, the carrying amount of the County's bank deposits, including custodial fund, was $52,800,558 and the bank balance was $52,649,311. Of the bank balance, $821,446 was covered by federal depository insurance, and $51,827,865 was covered by collateral, held by authorized escrow agents in the name of the County, under the Pooling Method. At June 30, 2022, the County had $9,464 cash on hand.

At June 30, 2022, the carrying amount of the Cabarrus Health Alliance's bank deposits was $992,170 and the bank balance was $1,231,170 Of the bank balance, $250,000 was covered by federal depository insurance and the remainder was covered by collateral held under the pooling method. At June 30, 2022, the Cabarrus Health Alliance had $3,600 of cash on hand.

2. Investments

As of June 30, 2022, the County had the following investments and maturities:

Investment Type	Valuation Measurement Method [2,3]	Fair Value	Less Than 6 Months	6-12 Months	1-3 Years	4-5 Years
US Government Agencies	Fair Value-Level 2	$ 46,007,558	$ -	$ -	$ 29,385,283	$ 16,622,275
Commercial Paper	Fair Value-Level 2	93,912,575	-	93,912,575	-	-
NC Capital Management Trust:						-
Government Portfolio [1]	Fair Value-Level 1	91,243,889	91,243,889	-	-	-
Total		$ 231,164,021	$ 91,243,889	$ 93,912,575	$ 29,385,283	$ 16,622,275

Level of fair value hierarchy: Level 1: Debt securities valued using directly observable, quoted prices (unadjusted) in active markets for identical assets. Level Two: Debt securities are valued using a matrix pricing technique. Matrix pricing is used to value securities on the securities' relationship to benchmark quoted prices.

Interest Rate Risk. As a means of limiting its exposure to fair value losses arising from rising interest rates, the County's investment policy limits at least half of the County's investment portfolio to maturities of less than 12 months. Also, the County's investment policy requires purchases of securities to be laddered with staggered maturity dates and limits all securities to a final maturity of no more than five years.

Credit Risk. The County's investment policy limits investments to the provisions of G.S. 159-30 and restricts the purchase of securities to the highest possible ratings whenever particular types of securities are rated. State law limits investments in commercial paper to the top rating issued by nationally recognized statistical rating organizations (NRSROs). As of June 30, 2022, The County's investment in commercial paper were rated A-1 by Standard & Poor's, F-1 by Fitch Ratings, and P-1 by Moody's Investors Service. The County's investments in the NC Capital Management Trust Government Portfolio carried a credit rating of AAAm by Standard & Poor's and AAA-mf by Moody's Investor Service as of June 30, 2022. The County's investment in US Agencies (Federal Home Loan Bank, Federal Home Loan Mortgage Corporation, Federal National Mortgage Association) are rated Aaa and Federal Farm Credit Bank is rated AA+ by Moody's Investors Service.

Custodial Credit Risk. For an investment, custodial credit risk is the risk that in the event of the failure of the counterparty, the County will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. The County's formal policy indicates that the County shall utilize a third-party custodial agent for book entry transactions, all of which shall be a trust department authorized to do trust work in North Carolina who has an account with the Federal Reserve. Certificated securities shall be in the custody of the designated investment officer.

Concentration of Credit Risk. With the exception of U.S. Treasury securities, U.S agencies and authorized pools, Cabarrus County's investment policy does not allow for commercial paper investments in any one issuer in excess of 10% of the County's total investments. Forty percent of the County's investments are held in commercial paper, twenty percent in governmental agencies, thirty-nine percent in North Carolina Capital Management Trust.

At June 30, 2022, the Cabarrus Health Alliance's investments consisted of $7,398,857 in the North Carolina Capital Management Trust's Government Portfolio, which carried a credit rating of AAA by Standard and Poor's. The Government portfolio's valuation measurement method is amortized cost. The Cabarrus Health Alliance does not have a formal policy regarding credit risk or interest rate risk.

3. OPEB Trust Fund

At June 30, 2022, the County's health Care Plan has $2,002,678 invested in the North Carolina State Treasurer's Local Government Other Post-Employment (OPEB) Trust pursuant to G.S. 15-30.1. The State Treasurer's OPEB Trust may invest in public equities and both long-term and short-term fixed income obligations as determined by the State Treasurer pursuant to the General Statutes. At year-end, the County's OPEB Trust was invested as follows: State Treasurer's Short Term Investment Fund (STIF) 100%, which is reported as cash and cash equivalents.

Level of the Fair Value Hierarchy: Ownership of the STIF is determined on a fair market valuation basis as of fiscal year end in accordance with STIF operating procedures. STIF investments are valued by the custodian using Level 2 inputs which in this case involves inputs-other than quoted prices-included within Level 1 that are either directly or indirectly observable for the asset or liability. The STIF is valued at $1 per shar. The STIF portfolio is unrated and had a weighted average maturity at June 30, 2022, of 1.3 years.

Valuation Technique: North Carolina Department of State Treasurer OPEB Trust investments are measured using the market approach: using prices and other relevant information generated by marker transactions involving identical or comparable assets or group of assets.

Interest Rate Risk – The County does not have a formal investment interest rate policy for the OPEB Trust Fund that manages its exposure to fair value losses arising from increasing interest rates. The State Treasurer's STIF is unrated and had a weighted average maturity of 1.3 years at June 30, 2022.

Credit Risk – The County does not have a formal investment policy regarding credit risk for the HCB Pan Fund. The STIF is unrated and authorized under NC General Statute 147-69.1. The State Treasurer's STIF is invested in highly liquid fixed income securities consisting primarily of short to intermediate term treasuries, agencies, and money market instruments.

4. Property Tax-Use-Value Assessment on Certain Lands

In accordance with North Carolina general statutes, agriculture, horticulture, and forestland may be taxed by the County at present-use value as opposed to market value. When the property loses its eligibility for use-value taxation, the property tax is recomputed at market value for the current year and the three preceding fiscal years along with accrued interest from the original due date. This tax is immediately due and payable. The amounts shown in the table are property taxes that could become due if present use-value eligibility is lost. These amounts have not been recorded in the financial statements.

Year Levied	Tax	Interest	Total
2019	$ 5,988,249	$ 1,422,209	$ 7,410,458
2020	6,645,007	980,139	7,625,146
2021	6,575,977	378,119	6,954,096
2022	6,681,223	-	6,681,223
Total	$ 25,890,456	$ 2,780,466	$ 28,670,924

5. Receivables

a. Government-wide Receivables

Receivables at the government-wide level for the Primary Government at June 30, 2022, were as follows:

	Accounts	Customers	Lease Receivable	Due from other Governments	Taxes and Interest	Total
Governmental Activities:						
General	$ 1,612,655	$ 10,721,889	$ 406,850	$ 24,434,303	$ 3,944,314	$ 41,120,011
Other governmental	32,598	-	-	21,904	-	54,502
Total receivables	1,645,253	10,721,889	406,850	24,456,207	3,944,314	41,174,513
Allowance for doubtful accounts	-	(8,766,542)	-	-	(1,831,492)	(10,598,034)
Total-governmental activities	$ 1,645,253	$ 1,955,347	$ 406,850	$ 24,456,207	$ 2,112,822	$ 30,576,479

	Accounts	Customers	Lease Receivable	Due from other Governments	Taxes and Interest	Total
Business-type Activities:						
Landfill	$ -	$ 17,599	$ -	$ 114,669	$ -	$ 132,268

On July 01, 2021, the County entered in to a 72-month lease as Lessor for the use of AT&T Cell Tower Lease – 698 Walker Road. An initial lease receivable was recorded in the amount of $131,352. As of June 30, 2022, the value of the lease receivable is $111,304 and accrued interest receivable is $58. The lessee is required to make monthly fixed payments of $1,700. The lease has an interest rate of 0.3160%. The County recognized lease revenue of $20,049 and $351 interest revenue during the fiscal year. The lessee has 3 extension option(s), each for 60 months.

On July 01, 2021, the County entered in to a 42-month lease as Lessor for the use of Office Space – 715 Cabarrus Avenue – USDA. An initial lease receivable was recorded in the amount of $112,379. As of June 30, 2022, the value of the lease receivable is $80,567 and accrued interest receivable $118. The lessee is required to make monthly fixed payments of $2,717. The lease has an interest rate of 0.8930%. The County recognized lease revenue of $31,810 and $790 interest revenue during the fiscal year.

On July 01, 2021, the County entered in to a 37-month lease as Lessor for the use of Verizon Tower – 700 Walker Road. An initial lease receivable was recorded in the amount of $82,671. AS of June 30, 2022, the value of the lease receivable is $56,735, and accrued interest receivable $67. The lessee is required to make monthly fixed payments of $2,200. The lease has an interest rate of 0.7268%. The County recognized lease revenue of $25,936 and $464 interest revenue during the fiscal year.

On July 01, 2021, the County entered in to a 76-month lease as Lessor for the use of Verizon Tower – Rockwell Circle. An initial lease receivable was recorded in the amount of $185,100. As of June 30, 2022, the value of the lease receivable is $158,244, and accrued interest receivable $319. The lessee is required to make monthly fixed payments of $2,388. The lease has an interest rate of 1.2166%. The County recognized lease revenue of $26,856 and $1,940 interest revenue during the fiscal year. The lessee has 3 extension options(s), each for 60 months.

	Lease Receivables		
	Governmental Activities		
Fiscal Year	Principal Payments	Interest Payments	Total Payments
2023	$ 107,805	$ 3,006	$ 110,812
2024	109,281	2,118	111,399
2025	72,394	1,305	73,698
2026	52,786	824	53,610
2027	53,856	377	54,233
2028 - 2029	10,729	27	10,756
Total	$ 406,850	$ 7,658	$ 414,508

Due from other governments that is owed to the County consists of the following:

	Governmental Activities	Business Type Activities
Local option sales tax	$ 15,967,838	$ -
Motor vehicle tax	2,983,627	-
Grants	509,578	-
Other	4,995,164	-
Solid waste disposal tax	-	12,140
Scrap tire tax	-	102,529
Total	$ 24,456,207	$ 114,669

Discretely Presented Component Unit CHA

Receivables at the government-wide level for the Cabarrus Health Alliance at June 30, 2022, were as follows:

	Accounts	Customers	Taxes	Total
Governmental Activities:				
General	$ 4,559,198	$ 926,877	$ 172,662	$ 5,658,737
Allowance for doubtful accounts	-	(200,451)	-	(200,451)
Total-governmental activities	$ 4,559,198	$ 726,426	$ 172,662	$ 5,458,286

6. Capital Assets

1. Primary Government

	Beginning Balance	Increases	Decreases	Ending Balance
Governmental activities:				
Capital assets not being depreciated:				
Land	$ 22,554,842	$ 3,779,874	$ -	$ 26,334,716
Construction in progress	43,111,882	56,354,786	(2,002,318)	97,464,350
Total capital assets not being depreciated	65,666,724	60,134,660	(2,002,318)	123,799,066
Capital assets being depreciated:				
Buildings	175,015,044	6,632,875	(704,635)	180,943,284
Building improvements	22,541,763	2,420,542	(158,591)	24,803,714
Equipment	22,083,285	787,072	(36,065)	22,834,292
Furniture and fixtures	1,477,815	-	-	1,477,815
Land improvements	13,225,146	10,778	-	13,235,924
Vehicles	17,121,168	2,944,949	(1,239,904)	18,826,213
Reservoir	21,743,730	-	-	21,743,730
Total capital assets being depreciated	273,207,951	12,796,216	(2,139,195)	283,864,972
Less accumulated depreciation for:				
Buildings	53,098,936	4,401,625	(424,249)	57,076,312
Building improvements	8,045,338	673,940	(50,659)	8,668,619
Equipment	19,303,705	1,158,069	(36,065)	20,425,709
Furniture and fixtures	1,361,050	43,868	-	1,404,918
Land Improvements	7,608,184	559,550	-	8,167,734
Vehicles	11,744,221	1,967,789	(1,191,290)	12,520,720
Reservoir	544,137	21,766	-	565,903
Total accumulated depreciation	101,705,571	8,826,607	(1,702,263)	108,829,915
Total capital assets, being depreciated, net	171,502,380	3,969,609	(436,932)	175,035,057
Governmental and Internal Service Fund Capital Assets, net	$ 237,169,104	$ 64,104,269	$ (2,439,250)	$ 298,834,123

Depreciation expense was charged to function/programs of the primary government as follows:

Governmental activities:	
General government	$ 1,732,404
Public safety	5,381,134
Economic & physical development	42,028
Environmental protection development	75,816
Human services	323,187
Culture & recreation	1,301,645
Total depreciation expense - governmental & internal services activities	$ 8,856,214

Capital asset activity for the year ended June 30, 2022:

	Beginning Balance	Increases	Decreases	Ending Balance
Business-type activities:				
Capital assets, not being depreciated:				
Land	$ 490,447	$ -	$ -	$ 490,447
Capital assets, being depreciated:				
Land improvements	2,199,396	176,745	-	2,376,141
Vehicles	1,922,279	80,000	-	2,002,279
Equipment	262,358	40,978	-	303,336
Buildings	1,256,544	-	-	1,256,544
Total capital assets, being depreciated	5,640,577	297,723	-	5,938,300
Less accumulated depreciation for:				
Land improvements	1,362,643	97,008	-	1,459,651
Vehicles	1,922,279	2,857	-	1,925,136
Equipment	246,083	11,152	-	257,235
Buildings	470,865	31,414	-	502,279
Total accumulated depreciation	4,001,870	142,431	-	4,144,301
Total capital assets, being depreciated, net	1,638,707	155,292	-	1,793,999
Proprietary capital assets, net	$ 2,129,154	$ 155,292	$ -	$ 2,284,446

Construction Commitments

The government has active construction projects as of June 30, 2022. The projects include New School Construction (Mt. Pleasant High School paving project, New Middle School), Cabarrus County Courthouse, Frank Liske Park Barn Replacement, New Ems Headquarters Building, and New Operation Center Building. At year-end, the government's commitments with contractors are as follows:

	Spent-To-Date	Remaining Commitment
School new construction	$ 44,155,492	$ 1,755,303
Frank Liske Park Barn Replacement	545,394	4,675,106
EMS Headquarters	5,481,436	11,792,540
Operations Center Building	148,856	7,177,303
Cabarrus County Courthouse	71,529,474	22,248,251
Total	$ 121,860,652	$ 47,648,503

Discretely Presented Component Unit

Capital asset activity for Cabarrus Health Alliance for the year ended June 30, 2022, was as follows:

	Beginning Balance	Increases	Decreases	Ending Balance
Governmental Activities:				
Capital assets, being depreciated:				
Furniture and fixtures	$ 391,287	$ -	$ -	$ 391,287
Vehicles	578,160	135,859	(10,346)	703,673
Equipment	1,392,942	310,166	(291,046)	1,412,062
Land improvements	600,505	18,422	-	618,927
Total capital assets being depreciated	2,962,894	464,447	(301,392)	3,125,949

	Beginning Balance	Increases	Decreases	Ending Balance
Less accumulated depreciation:				
Furniture and fixtures	365,385	15,712	-	381,097
Vehicles	401,810	61,646	(10,346)	453,110
Equipment	1,114,375	118,962	(291,046)	942,291
Land improvements	600,033	882	-	600,915
Total accumulated depreciation	2,481,603	197,202	(301,392)	2,377,413
Total governmental activities, being depreciated (net)	481,291	267,245	-	748,536
Governmental capital assets, net	$ 481,291	$ 267,245	$ -	$ 748,536

7. Right to Use Leased Assets

The County has recorded four right to use leased assets. The assets are right to use assets for leased equipment and buildings. The related leases are discussed in the Leases subsection of the long-term obligation sections of this note. The right to use lease assets are amortized on a straight-line basis over the terms of the related leases.

Right to Use Lease Asset Activity for the Primary Government for the year ended June 30, 2022, was as follows:

	Beginning Balance	Increases	Decreases	Ending Balance
Right to use assets				
Leased equipment	$ -	$ 579,173	$ -	$ 579,173
Leased building	-	5,302,740	-	5,302,740
Total right to use assets	-	5,881,913	-	5,881,913
Less accumulated amortization for:				
Leased equipment	-	232,178	-	232,178
Leased building	-	893,665	-	893,665
Total accumulated amortization	-	1,125,843	-	1,125,843
Right to use assets, net	$ -	$ 4,756,070	$ -	$ 4,756,070

B. Liabilities

1. Payables

Payables at the government-wide level for the Primary Government at June 30, 2022, were as follows:

	Vendors	Salaries and Benefits	Other	Total
Governmental Activities:				
General	$ 5,075,289	$ 3,124,534	$ 2,543,297	$ 10,743,120
County Capital Projects	6,267,116	-	-	6,267,116
Cares Act Relief Fund	-	13,636	282,225	295,861
Other governmental	2,319,326	4,479	273,129	2,596,934
Total-governmental activities	$ 13,661,731	$ 3,142,649	$ 3,098,651	$ 19,903,031
Business-type activities				
Landfill	$ 166,360	$ 23,862	$ -	$ 190,222

Payables at the government-wide level for the Cabarrus Health Alliance at June 30, 2022, were as follows:

	Vendors	Salaries and Benefits	Total
Governmental Activities:			
General	$ 375,629	$ 786,838	$ 1,162,467

2. Pension Plan and Other Postemployment Obligations

a. Local Governmental Employees' Retirement System

Plan Description. The County is a participating employer in the statewide Local Governmental Employees' Retirement System (LGERS), a cost-sharing multiple-employer defined benefit pension plan administered by the State of North Carolina. LGERS membership is comprised of general employees and local law enforcement officers (LEOs) of participating local governmental entities. Article 3 of G.S. Chapter 128 assigns the authority to establish and amend benefit provisions to the North Carolina General Assembly. Management of the plan is vested in the LGERS Board of Trustees, which consists of 13 members – nine appointed by the Governor, one appointed by the state Senate, one appointed by the state House of Representatives, and the State Treasurer and State Superintendent, who serve as ex-officio members. The Local Governmental Employees' Retirement System is included in the Annual Comprehensive Financial Report for the State of North Carolina. The state's Annual

Comprehensive Financial Report includes financial statements and required supplementary information LGERS. That report may be obtained by writing to the Office of the State Controller, 1410 Mail Service Center, Raleigh, North Carolina 27699-1410, by calling (919) 981-5454, or at www.osc.nc.gov.

Benefits Provided. LGERS provides retirement and survivor benefits. Retirement benefits are determined as 1.85% of the member's average final compensation times the member's years of creditable service. A member's average final compensation is calculated as the average of a member's four highest consecutive years of compensation. Plan members are eligible to retire with full retirement benefits at age 65 with five years of creditable service, at age 60 with 25 years of creditable service, or at any age with 30 years of creditable service. Plan members are eligible to retire with partial retirement benefits at age 50 with 20 years of creditable service or at age 60 with five years of creditable service (age 55 for firefighters). Survivor benefits are available to eligible beneficiaries of members who die while in active service or within 180 days of their last day of service and who have either completed 20 years of creditable service regardless of age (15 years of creditable service for firefighters and rescue squad members who are killed in line of duty) or have completed five years of service and have reached age 60. Eligible beneficiaries may elect to receive a monthly Survivor's Alternate Benefit for life or a return of the member's contributions. The plan does not provide for automatic post-retirement benefit increases. Increases are contingent upon actuarial gains of the plan.

LGERS plan members who are LEOs are eligible to retire with full retirement benefits at age 55 with five years of creditable service as an officer, or at any age with 30 years of creditable service. LEO plan members are eligible to retire with partial retirement benefits at age 50 with 15 years of creditable service as an officer. Survivor benefits are available to eligible beneficiaries of LEO members who die while in active service or within 180 days of their last day of service and who also have either completed 20 years of creditable service regardless of age or have completed 15 years of service as a LEO and have reached age 50 or have completed five years of creditable service as a LEO and have reached age 55 or have completed 15 years of creditable service as a LEO if killed in the line of duty. Eligible beneficiaries may elect to receive a monthly Survivor's Alternate Benefit for life or a return of the member's contributions.

Contributions. Contribution provisions are established by General Statute 128-30 and may be amended only by the North Carolina General Assembly. Cabarrus County employees are required to contribute 6% of their compensation. Employer contributions are actuarially determined and set annually by the LGERS Board of Trustees. Cabarrus County's contractually required contribution rate for the year ended June 30, 2022, was 12.10% of compensation for law enforcement officers and 11.35% for general employees and firefighters, actuarially determined as an amount that, when combined with employee contributions, is expected to finance the costs of benefits earned by employees during the year. Contributions to the pension plan from the Cabarrus County were $7,337,388 for the year ended June 30, 2022.

Refunds of Contributions – County employees who have terminated service as a contributing member of LGERS, may file an application for a refund of their contributions. By state law, refunds to members with at least five years of service include 4% interest. State law requires a 60-day waiting period after service termination before the refund may be paid. The acceptance of a refund payment cancels the individual's right to employer contributions, or any other benefit provided by LGERS.

Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions

At June 30, 2022, the County reported a liability of $12,793,565 for its proportionate share of the net pension liability. The net pension liability was measured as of June 30, 2021. The total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2020. The total pension liability was then rolled forward to the measurement date of June 30, 2021, utilizing update procedures incorporating the actuarial assumptions. The County's

proportion of the net pension liability was based on a projection of the County's long-term share of future payroll covered by the pension plan, relative to the projected future payroll covered by the pension plan of all participating LGERS employers, actuarially determined. At June 30, 2022, the County's proportion was 0.834% (measured as of June 30, 2021), which was an increase of 0.007% from its proportion as of June 30, 2021 (measured as of June 30, 2020).

For the year ended June 30, 2022, the County recognized pension expense of $5,649,744. At June 30, 2022, the County reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	$ 4,070,093	$ -
Changes of assumptions	8,037,626	-
Net difference between projected and actual earnings on pension plan investments	-	18,278,161
Changes in proportion and differences between County contributions and proportionate share of contributions	293,553	19,953
County contributions subsequent to the measurement date	7,337,388	-
	$ 19,738,660	$ 18,298,114

$7,337,388 reported as deferred outflows of resources related to pensions resulting from County's contributions subsequent to the measurement date will be recognized as a decrease of the net pension liability in the year ending June 30, 2023. Other amounts reported as deferred inflows of resources related to pensions will be recognized in pension expense as follows:

Year Ending June 30	Amount
2023	$ 1,310,449
2024	(246,941)
2025	(1,367,122)
2026	(5,593,228)
2027	-
2028	-
Thereafter	-
Total	$ (5,896,842)

Actuarial Assumptions. The total pension liability in the December 31, 2020, actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Inflation	2.50 percent
Salary increases	3.25 to 8.25 percent, including inflation and productivity factor
Investment rate of return	6.50 percent, net of pension plan investment expense, including inflation

The plan actuary currently uses mortality rates based on the *RP-2014 Total Data Set for Healthy Annuitants Mortality Table* that vary by age, gender, employee group (i.e., general, law enforcement officer) and health status (i.e., disabled, and healthy). The current mortality rates are based on published tables and based on studies that cover significant portions of the U.S. population. The healthy mortality rates also contain a provision to reflect future mortality improvements.

The actuarial assumptions used in the December 31, 2020, valuation, were based on the results of an actuarial experience study for the period January 1, 2015, through December 31, 2019.

Future ad hoc COLA amounts are not considered to be substantively automatic and are therefore not included in the measurement.

The projected long-term investment returns, and inflation assumptions are developed through review of current and historical capital markets data, sell-side investment research, consultant whitepapers, and historical performance of investment strategies. Fixed income return projections reflect current yields across the U.S. Treasury yield curve and market expectations of forward yields projected and interpolated for multiple tenors and over multiple year horizons. Global public equity return projections are established through analysis of the equity risk premium and the fixed income return projections. Other asset categories and strategies' return projections reflect the foregoing and historical data analysis. These projections are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. The target allocation and best estimates of arithmetic real rates of return for each major asset class as of June 30, 2021, are summarized in the following table:

	Target Allocation	Long-Term Expected Real Rate of Return
Fixed income	29.0%	1.4%
Global equity	42.0%	5.3%
Real estate	8.0%	4.3%
Alternatives	8.0%	8.9%
Opportunistic Fixed Income	7.0%	6.0%
Inflation sensitive	6.0%	4.0%
	100.0%	

The information above is based on 30-year expectations developed with the consulting actuary as part of a study conducted in 2016, and is part of the asset, liability, and investment policy of the North Carolina Retirement Systems. The long-term nominal rates of return underlying the real rates of return are arithmetic annualized figures. The real rates of return are calculated from nominal rates by multiplicatively subtracting a long-term inflation assumption of 3.05%. Return projections do not include any excess return expectations over benchmark averages. All rates of return and inflation are annualized.

Discount Rate. The discount rate used to measure the total pension liability was 6.50%. The projection of cash flows used to determine the discount rate assumed that contributions from plan members will be made at the current contribution rate and that contributions from employers will be made at statutorily required rates, actuarially determined. Based on these assumptions, the pension plan's fiduciary net position was projected to be available to make all projected future benefit payments of the current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

Sensitivity of the County's Proportionate Share of the Net Pension asset to Changes in the Discount Rate. The following presents the County's proportionate share of the net pension asset calculated using the discount rate of 6.50 percent, as well as what the County's proportionate share of the net pension asset or net pension liability would be if it were calculated using a discount rate that is one percentage point lower (5.50 percent) or one percentage point higher (7.50 percent) than the current rate:

	1% Decrease (5.50%)	Discount Rate (6.50%)	1% Increase (7.50%)
County's proportionate share of the net pension liability (asset)	$ 49,663,553	$ 12,793,565	$ (17,548,293)

Pension Plan Fiduciary Net Position. Detailed information about the pension plan's fiduciary net position is available in the separately issued Annual Comprehensive Financial Report for the State of North Carolina.

b. Law Enforcement Officers' Special Separation Allowance

Plan Description. Cabarrus County administers a public employee retirement system (the "Separation Allowance"); a single employer defined benefit pension plan that provides retirement benefits to the County's qualified sworn law enforcement officers under the age of 62 who have completed at least 30 years of creditable service or have attained 55 years of age and have completed five or more years of creditable service. The Separation Allowance is equal to .85 percent of the annual equivalent of the base rate of compensation most recently applicable to the officer for each year of creditable service. The retirement benefits are not subject to any increases in salary or retirement allowances that may be authorized by the General Assembly. Article 12D of G.S. Chapter 143 assigns the authority to establish and amend benefit provisions to the North Carolina General Assembly.

All full-time County law enforcement officers are covered by the Separation Allowance. At December 31, 2020, the Separation Allowance's membership consisted of:

Retirees receiving benefits	30
Terminated plan members entitled to but not yet receiving benefits	-
Active plan members	213
Total	243

A separate report was not issued for the plan.

Summary of Significant Accounting Policies:

Basis of Accounting. The County has chosen to fund the Separation Allowance on a pay-as-you-go basis. Pension expenditures are made from the General Fund, which is maintained on the modified accrual basis of accounting. Benefits are recognized when due and payable in accordance with the terms of the plan.

The Separation Allowance has no assets accumulated in a trust that meets the following criteria which are outlined in GASB Statements 73.

Actuarial Assumptions. The entry age normal actuarial cost method was used in the December 31, 2020, valuation. The total pension liability was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Inflation	2.25 percent
Salary increases	3.25 to 7.75 percent, including inflation and productivity factor
Discount rate	2.25 percent

The discount rate used to measure the TPL is the S&P Municipal Bond 20-year High Grade Rate Index.

The actuarial assumptions used in the December 31, 2020, valuation were based on the results of an experience study completed by the Actuary for the Local Government Employees' Retirement System for the five-year period ending December 31, 2019.

Mortality Assumption: All mortality rates use Pub-2010 amount-weighted tables.

Mortality Projection: All mortality rates are projected from 2010 using generational improvement with Scale MP-2019.

Deaths After Retirement (*Healthy*): Mortality rates are based on the Safety Mortality Table for Retirees. Rates for all members are multiplied by 97% and Set Forward by 1 year.

Deaths After Retirement (*Disabled Members at Retirement*): Mortality rates are based on the Non-Safety Mortality Table Disabled Retirees. Rates are Set Back 3 years for all ages.

Deaths Prior to Retirement: Mortality rates are based are based on the safety mortality for employees.

Deaths After Retirement (*Survivors of Deceased Members*): Mortality rates are based on the Below-median Teachers Mortality Table for Contingent Survivors. Rates for male members are Set Forward 3 years. Rates for female members are Set Forward 1 year. Because the contingent survivor tables have no rates prior to 45, the Below-median Teachers Mortality Table for Employees is used for ages less than 45.

Contributions. The County is required by Article 12D of G.S. Chapter 143 to provide these retirement benefits and has chosen to fund the amounts necessary to cover the benefits earned on a pay-as-you-go basis through appropriations made in the General Fund operating budget. There were no contributions made by employees. The County's obligation to contribute to this plan is established and may be amended by the North Carolina General Assembly. Administration costs of the Separation Allowance are financed through investment earnings. The County paid $535,809 as benefits came due for the reporting period.

At June 30, 2022, the County reported a total pension liability of $13,462,604. The total pension liability was measured as of December 31, 2021, based on a December 31, 2020, actuarial valuation. The total pension liability was rolled forward to December 31, 2021, utilizing update procedures incorporating the actuarial assumptions. For the year ended June 30, 2022, the County recognized pension expense of $1,782,062.

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	$ 1,583,328	$ 27,069
Changes of assumptions	2,353,313	389,635
County benefit payments and plan administrative expenditures paid subsequent to the measurement date	357,346	-
Total	$ 4,293,987	$ 416,704

The County paid $357,346 in benefit payments subsequent to the measurement date that are reported as deferred outflows of resources related to pensions which will be recognized as a decrease of the total pension liability in the year ended June 30, 2023. Other amounts reported as deferred inflows of resources related to pensions will be recognized in pension expense as follows:

Year Ending June 30	Amount
2023	$ 948,296
2024	921,708
2025	864,186
2026	741,107
2027	44,640
Thereafter	-

Sensitivity of the County's Total Pension Liability to Changes in the Discount Rate. The following presents the County's total pension liability calculated using the discount rate of 2.25 percent, as well as what the County's total pension liability would be if it were calculated using a discount rate that is 1-percentage-point lower (1.25 percent) or 1-percentage-point higher (3.25 percent) than the current rate.

	1% Decrease (1.25%)	Discount Rate (2.25%)	1% Increase (3.25%)
Total pension liability	$ 14,573,519	$ 13,462,604	$ 12,445,780

	Total Pension Liability
Beginning balance	$ 13,003,554
Service cost at end of year	600,037
Interest on the total pension liability	245,798
Difference between expected and actual experience in the measurement of the total pension liability	494,015
Changes of assumptions or other inputs	(344,991)
Benefit payments	(535,809)
Ending balance of the total pension liability	$ 13,462,604

Changes of Assumptions. Changes of assumptions and other inputs reflect a change in the discount rate from 1.93 percent at June 30, 2020, to 2.25 percent at June 30, 2021.

Changes in Benefit Terms. Reported compensation adjusted to reflect the assumed rate of pay as of the valuation date.

The plan currently uses mortality tables that vary by age, and health status (i.e., disabled, and healthy). The current mortality rates are based on published tables and based on studies that cover significant portions of the U.S. population. The healthy mortality rates also contain a provision to reflect future mortality improvements.

The actuarial assumptions used in the December 31, 2020, valuation were based on the results of an actuarial experience study for the five-year period ending December 31, 2019.

c. Supplemental Retirement Income Plan (401k)

Plan Description. The County contributes to the Supplemental Retirement Income Plan (Plan), a defined contribution pension plan administered by the Department of State Treasurer and a Board of Trustees. The Plan provides retirement benefits to law enforcement officers and non-law enforcement employees of the County. Article 5 of G.S. Chapter 135 assigns the authority to establish and amend benefit provision to the North Carolina General Assembly. The Supplemental Retirement Income Plan for Law Enforcement Officers is included in the Annual Comprehensive Financial Report for the State of North Carolina. The state's Annual Comprehensive Financial Report includes the pension trust fund financial statements for the Internal Revenue Code Section 401(k) plan that includes the Supplemental Retirement Income Plan for Law Enforcement Officers. That report may be obtained by writing to the Office of the State Controller, 1410 Mail Service Center, Raleigh, North Carolina 27699-1410, or by calling (919) 981-5454.

Funding Policy. Article 12E of G.S. Chapter 143 requires the County to contribute each month an amount equal to five percent of each law enforcement officer's salary, and all amounts contributed are vested immediately. Also, the law enforcement officers may make voluntary contributions to the plan. The County has chosen to extend this benefit to all its full and part-time (who are eligible for North Carolina Local Governmental Employees' Retirement System) employees. Contributions by Cabarrus County for the year ended June 30, 2022, were $5,266,349 which consisted of $3,418,674 from the County and $1,847,675 from the employees. Contributions for the year ended June 30, 2022, were $556,803 from participating Alliance employees. The Alliance's Board reinstated the employer's contribution to this benefit. The Alliance matched up to 2% beginning July 1, 2021. The Alliance contributed $119,529 to the plan for the year ended June 30,2022. No amounts were forfeited.

The County offers its employees a deferred compensation plan (Plan) created in accordance with Internal Revenue Code Section 457. The Plan available to all County employees permits them to defer a portion of their salary until future years. The deferred compensation is not available to employees until termination, retirement, death, or unforeseeable emergency.

The County has complied with changes in the laws that govern the County's deferred compensation plan, requiring all assets of the plan to be held in trust for the exclusive benefit of the participants and their beneficiaries. Formerly, the undistributed amounts, which had been deferred by the plan participants, were required to be reported as assets of the County. In accordance with GASB Statement No. 32, "Accounting and Financial Reporting for Internal Revenue Code Section 457 Deferred Compensation Plans", the County's deferred compensation plan is no longer reported within the County's custodial funds.

d. Register of Deeds' Supplemental Pension Fund

Plan Description. Cabarrus County also contributes to the Registers of Deeds' Supplemental Pension Fund (RODSPF), a noncontributory, cost-sharing multiple-employer defined benefit plan administered by the North Carolina Department of State Treasurer. The RODSPF provides supplemental pension benefits to any eligible county register of deeds who is retired under the Local Governmental Employees' Retirement System (LGERS) or an equivalent locally sponsored plan. Article 3 of G. S. Chapter 161 assigns the authority to establish and amend benefit provisions to the North Carolina General Assembly. Management of the plan is vested in the LGERS Board of Trustees, which consists of 13 members – nine appointed by the Governor, one appointed by the state Senate, one appointed by the state House of Representatives, and the State Treasurer and State Superintendent, who serve as ex-officio members. The Register of Deeds' Supplemental Pension Fund is included in the Annual Comprehensive Financial Report for the State of North Carolina. The state's Annual Comprehensive Financial Report includes financial statements and required supplementary information for the Registers of Deeds' Supplemental Pension Fund. That report may be obtained by writing to the Office of the State Controller, 1410 Mail Service Center, Raleigh, North Carolina 27699-1410, by calling (919) 981-5454, or at www.osc.nc.gov.

Benefits Provided. An individual's benefits for the year are calculated as a share of accumulated contributions available for benefits for that year, subject to certain statutory limits. An individual's eligibility is based on at least 10 years of service as a register of deeds with the individual's share increasing with years of service. Because of the statutory limits noted above, not all contributions available for benefits are distributed.

Contributions. Benefits and administrative expenses are funded by investment income and 1.5% of the receipts collected by each County Commission under Article 1 of Chapter 161 of North Carolina General Statutes. The statutory contribution currently has no relationship to the actuary's required contribution. The actuarially determined contribution this year and for the foreseeable future is zero. Register of Deeds do not contribute. Contribution provisions are established by General Statute 161-50 and may be amended only by the North Carolina General Assembly. Contributions to the pension plan from the County were $26,821 for the year ended June 30, 2022.

Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions

At June 30, 2022, the County reported an asset of $520,027 for its proportionate share of the net pension asset. The net pension asset was measured as of June 30, 2021. The total pension liability used to calculate the net pension asset was determined by an actuarial valuation as of December 31, 2020. The total pension liability was then rolled forward to the measurement date of June 30, 2021, utilizing update procedures incorporating the actuarial assumptions. The County's proportion of the net pension asset was based the County's share of contributions to the pension plan, relative to contributions to the pension plan of all participating RODSPF employers. At June 30, 2021, the County's proportion was 2.707%, which was an increase of 0.4537% from its proportion measured as of June 30, 2020**.**

For the year ended June 30, 2022, the County recognized pension expense of ($2,790). At June 30, 2022, the County reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	$ 5,549	$ 6,306
Changes of assumptions	37,920	-
Net difference between projected and actual earnings on pension plan investments	-	1,597
Changes in proportion and differences between County contributions and proportionate share of contributions	10,116	73,453
County Contributions subsequent to the measurement date	26,821	-
	$ 80,406	$ 81,356

$26,821 reported as deferred outflows of resources related to pensions resulting from County's contributions subsequent to the measurement date will be recognized as an increase of the net pension asset in the year ending June 30, 2023. Other amounts reported as deferred inflows and outflows of resources related to pensions will be recognized in pension expense as follows:

Year Ending June 30	Amount
2023	$ (17,629)
2024	(21,051)
2025	(1,218)
2026	12,127
2027	-
Thereafter	-

Actuarial Assumptions. The total pension liability in the December 31, 2020, actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Inflation	2.50 percent
Salary Increases	3.25 to 8.25 percent, including inflation and productivity factor
Investment rate of return	3.0 percent, net of pension plan investment expense, including inflation

The plan currently uses mortality tables that vary by age, gender, employee group (i.e., general, law enforcement officer) and health status (i.e., disabled, and healthy). The current mortality rates are based on published tables and based on studies that cover significant portions of the U.S. population. The healthy mortality rates also contain a provision to reflect future mortality improvements.

The actuarial assumptions used in the December 31, 2020, valuation were based on the results of an actuarial experience study as of December 31, 2019.

Future ad hoc COLA amounts are not considered to be substantively automatic and are therefore not included in the measurement.

The projected long-term investment returns, and inflation assumptions are developed through review of current and historical capital markets data, sell-side investment research, consultant whitepapers, and historical performance of investment strategies. Fixed income returns projections reflect current yields across the U.S. Treasury yield curve and market expectations of forward yields projected and interpolated for multiple tenors and over multiple year horizons. These projections are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. The adopted asset allocation policy for the RODSPF is 100% in the fixed income class. The best estimates of arithmetic real rates of return for each major asset class as of June 30, 2021, is 1.4%.

The information above is based on 30-year expectations developed with the consulting actuary as part of a study conducted 2016, and is part of the asset, liability, and investment policy of the North Carolina Retirement Systems. The long-term nominal rates of return underlying the real rates of return are arithmetic annualized figures. The real rates of return are calculated from nominal rates by multiplicatively subtracting a long-term inflation assumption of 3.05%. Return projections do not include any excess return expectations over benchmark averages. All rates of return and inflation are annualized.

Discount Rate. The discount rate used to measure the total pension liability was 3.00%. The projection of cash flows used to determine the discount rate assumed that contributions from employers will be made at statutorily required rates. Based on these assumptions, the pension plan's fiduciary net position was projected to be available to make all projected future benefit payments of the current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

Sensitivity of the County's Proportionate Share of the Net Pension Asset to Changes in the Discount Rate. The following presents the County's proportionate share of the net pension asset calculated using the discount rate of 3.00 percent, as well as what the County's proportionate share of the net pension asset or net pension liability would be if it were calculated using a discount rate that is one percentage point lower (2.00 percent) or one percentage point higher (4.00 percent) than the current rate:

	1% Decrease (2.00%)	Discount Rate (3.00%)	1% Increase (4.00%)
County's proportionate share of the net pension liability (asset)	$ (413,060)	$ (520,027)	$ (609,914)

Pension Plan Fiduciary Net Position. Detailed information about the pension plan's fiduciary net position is available in the separately issued Annual Comprehensive Financial Report for the State of North Carolina.

e. Pension Liabilities (Assets), Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions

The net pension liability for LGERS and ROD was measured as of June 30, 2021, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2020. The total pension liability (asset) for LEOSSA was measured as of June 30, 2021, with an actuarial valuation date of December 31, 2020. The County's proportion of the net pension liability was based on the County's share of contributions to the pension plan relative to the contribution of all participating entities. Following is information related to the proportionate share and pension expense:

	LGERS	ROD	LEOSSA	TOTAL
Proportionate share of net pension liability (asset)	$ 12,793,565	$ (520,027)	$ -	$ 12,273,538
Proportion of the net pension liability (asset)	0.834%	2.707%	-	-
Total pension liability	-	-	13,462,604	13,462,604
Pension expense	5,649,744	(2,790)	1,782,062	7,429,016

At June 30, 2022, the County reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	LGERS	ROD	LEOSSA	TOTAL
Deferred Outflows of Resources				
Differences between expected and actual experience	$ 4,070,093	$ 5,549	$ 1,583,328	$ 5,658,970
Change of assumptions	8,037,626	37,920	2,353,313	10,428,859
Changes in proportion and differences between County contributions and proportionate share of contributions	293,553	10,116	-	303,669
County contributions (LGERS, ROD)/benefit payments and administration costs (LEOSSA) subsequent to the measurement date	7,337,388	26,821	357,346	7,721,555
Deferred Inflows of Resources				
Differences between expected and actual experience	-	6,306	27,069	33,375
Changes of assumptions	-	-	389,635	389,635
Net difference between projected and actual earnings on pension plan investments	18,278,161	1,597	-	18,279,758
Changes in proportion and differences between County contributions and proportionate share of contributions	19,953	73,453	-	93,406

f. Other Postemployment Benefits (OPEB) – Healthcare Benefits Plan

Plan Description. The County administers a single employer defined benefit Healthcare Benefits Plan (the HCB Plan). The County Board of Commissioners has the authority to establish and amend the benefit terms and financing requirements. Assets are accumulated in a trust that meets the criteria in paragraph 4 of GASB Statement 75.

Benefits Provided. The HCB plan provides postemployment healthcare benefits to retirees of the County, provided they participate in the North Carolina Governmental Employee's Retirement System (System) and at the time of their retirement meet certain service requirements as shown in the chart below. In addition, retirees must work the last five years at Cabarrus County.

Hire | Rehire Date	Eligible for 100% coverage	Eligible for 50% coverage	Not Eligible
Prior to 07/01/1997	If employees signed vacation (schedule A) acceptance agreement	N/A	If employee signed vacation (schedule B) declination agreement for reduced vacation
07/01/1997-10/31/2003	10 years of creditable service	N/A	N/A
11/01/2003-10/31/2016	25 years of creditable service	10 years of creditable service	N/A
On or after 11/01/2016	25 years of creditable service	15 years of creditable service	N/A

The Retirees receive the same benefits as active employees and the County's eligible retirees can purchase coverage for their dependents at the County's group rate. The County pays the full cost of coverage for the HCB plan. Coverage for all retirees will cease when the retiree becomes eligible for Medicare or reaches the age where they would have had such benefits had they qualified for Social Security. The Cabarrus County Board of Commissioners may amend the benefit provisions. A separate report was not issued for the plan.

Plan Membership. Membership of the HCB plan consisted of the following at June 30, 2020, the date of the latest actuarial valuation:

Inactive employees or beneficiaries currently receiving benefits	98
Inactive members entitled to but not yet receiving benefits	-
Active employees	1,020
Total membership	1,118

Contributions – The Board of Commissioners established the contribution requirements of plan members which may be amended by the Board. The County has chosen to fund the healthcare benefits on a pay-as-you-go basis. During fiscal year 2022, a $2,000,000 initial contribution was paid into the County's OPEB Trust. The irrevocable trust was established for the purpose pf paying future post-employment benefits (OPEB) for which the County is liable. The Fiscal Year 2023 budget includes an additional $2,000,000 contribution to be contributed onto the Trust Fund.

Summary of Significant Accounting Policies – Postemployment expenditures for the County's portion of the premiums and the prefunded benefits are made from the General Fund, which is maintained on the modified accrual basis of accounting to the Internal Service Funds and the Other Post-Employment benefits Trust Fund respectively. Funds are appropriated annually for the County's portion if the premiums and prefunded benefits. The employee, retiree and County premiums are revenues that finance the self-funded HCP reported in the Internal Service Funds. Claims benefits and administrative costs are expensed as they are incurred.

Investments

Per the County's Trust agreement establishing Other Post-Employment Benefits Trust, the employer, and the Investment Advisory Committee, if any, shall have the responsibility to select Qualified Investments for the Trust Assets. The County's investment policy shall allow placement of assets in the OPEB investment fund managed by the State Treasurer's office, as authorized by the Board of Commissioners on June 21, 2021, in addition to investments authorized by NC General Statute 159-30. Placement of County contributions in State Treasurer's OPEB investment fund shall be at the discretion of the Board of Trustees, as shall be the allocation of assets within that fund. The HCB Plan's Trust has $2,002,678 invested in the State Treasurer's Local Government Other Post-Employment Benefits Fund. The target allocation is based on the initial allocation approved:

Asset Class	Target Allocation 2022	Long-Term Expected Real Rate of Return 2022
Bond Index Fund	0.00%	**N/A**
Equity Index Fund	0.00%	**N/A**
Short Term Investment Fund	100.00%	2.16%
Total	100.00%	

Rate of Return – For the year ended June 30, 2022, the annual money weighted rate of return on investments, net of investment expense was .29 percent. The money weighted rate of return expresses investment performance, net of investment expense, adjusted for the changing amounts actually invested.

Net OPEB Liability

The components of the County's Net OPEB liability of the County at June 30, 2022, were as follows:

Total OPEB Liability	$ 41,077,664
Plan fiduciary net position	2,002,678
County's net OPEB liability	39,074,986
Plan fiduciary net postion as a percentage of the total OPEB liability	4.88%

Actuarial assumptions and other inputs. The County's total OPEB liability in the June 30, 2020, actuarial valuation was determined using the following key actuarial assumptions and other inputs, applied to all periods included in the measurement unless otherwise specified:

Inflation	2.50%
Real wage growth	1.00%
Wage inflation	3.50%
Salary increases, including wage inflation:	
General employees	3.50% - 7.75%
Firefighters	3.50% - 7.75%
Law enforcement officers	3.50% - 7.35%
Municipal Bond Index Rate:	
Prior measurement date	2.21%
Measurement date	3.54%
Healthcare cost trend rates:	
Pre-Medicare	6.00% decreasing to an ultimate rate of 5.00% by 2026

Total OPEB liability was rolled forward oi June 30, 2022, utilizing update procedures incorporating actuarial assumptions.

The discount rate used to measure the total OPEB liability was based on the June average of the Bond Buyer General Obligation 20-year Municipal Bond Index published by The Bond Buyer.

Mortality rates were based on the RP-2014 mortality tables, with adjustments for LGERS experience and generational mortality improvements using Scale MP-2020.

The demographic actuarial assumptions for retirement, disability incidence, withdrawal, and salary increase used in the June 30, 2020, valuation were based on the results of an actuarial experience study for the period January 1, 2010 - December 31, 2014, adopted by the LGERS Board.

The remaining actuarial assumptions (e.g., initial per capita costs, health care cost trends, rate of plan participation, rates of plan election, etc.) used in the June 30, 2020, valuation were based on a review of recent plan experience done concurrently with the June 30, 2020, valuation.

Change in the Net OPEB liability, OPEB Expense, and Deferred Outflows of Recourses and Deferred Inflows of Resources Related to OPEB. At June 30, 2022, the County reported a net OPEB liability of $39,074,986. The total OPEB liability was determined by an actuarial valuation as of June 30, 2020, updated as of June 30,2021 and estimated as of June 30, 2022. Trust contributions and benefit payments were made subsequent to the June 30, 2021, reporting period. A deferred outflow of resources for this amount is included in this reporting period.

At June 30, 2022, the components of the Net OPEB liability of the County, measured at June 30, 2022, were as follows:

	Total OPEB Liability (a)	Plan Fiduciary Net Position (b)	Net OPEB Liability (a) - (b)
Balances as of June 30, 2021	$ 45,624,013	$ -	$ 45,624,013
Changes for the year:			
Service cost at the end of the year	2,718,586	-	2,718,586
Interest	1,028,741	-	1,028,741
Difference between expected and actual experience	(286,707)	2,678	(289,385)
Contributions - employer	-	3,439,077	(3,439,077)
Changes in assumptions	(6,567,892)	-	(6,567,892)
Benefit payments	(1,439,077)	(1,439,077)	-
Net changes	(4,546,349)	2,002,678	(6,549,027)
Balance as of June 30, 2022	$ 41,077,664	$ 2,002,678	$ 39,074,986

Changes in Assumptions – Changes of assumptions and other inputs reflect a change in the discount rate of 2.16% in 2021 to 3.54% in 2022.

Sensitivity of the Total OPEB Liability to Changes in the Healthcare Trend Rates. The following presents the total OPEB liability of the Plan, calculated using the health care cost trend rates, as well as what the Plan's total OPEB liability would be if it were calculated using a health care cost trend rate that is 1-percentage-point lower or 1-percentage-point higher than the current rate.

Health Care Cost Trend Rate Sensitivity

	1% Decrease (5.00% decreasing to 4.00%)	Current Cost Trend Rate (6.00% decreasing to 5.00%)	1% Increase (7.00% decreasing to 6.00%)
Net OPEB Liability	$ 34,333,365	$ 39,074,986	$ 44,771,705

Sensitivity of the Total OPEB Liability to Changes in the Discount Rate. The following exhibits present the TOL of the Plan, calculated using the discount rate of 3.54%, as well as what the Plan's TOL would be if it were calculated using a discount rate that is 1-percentage-point lower or 1-percentage-point higher than the current rate:

Discount Rate Sensitivity

	1% Decrease (2.54%)	Current Discount Rate (3.54%)	1% Increase (4.54%)
Net OPEB liability	$ 43,702,038	$ 39,074,986	$ 35,057,222

OPEB Expense and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB

For the year ended June 30, 2022, the County recognized OPEB expense of $1,974,110. At June 30, 2022, the County reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Difference between expected and actual experience	$ 65,087	$ 8,043,180
Changes of assumptions or other inputs	5,829,143	7,533,229
Net difference between projected and actual earnings on pension plan investments	-	2,142
Total	$ 5,894,230	$ 15,578,551

Other amounts reported as deferred inflows of resources related to OPEB will be recognized in OPEB expense as follows.

Measurement Period Ended June 30	Amount
2023	$ (1,773,217)
2024	(1,773,217)
2025	(1,773,217)
2026	(1,678,690)
2027	(1,436,434)
Thereafter	(1,249,546)

g. Other Employment Benefits

The County and the Cabarrus Health Alliance have elected to provide death benefits to employees through the Death Benefit Plan for members of the Local Governmental Employee's Retirement System (Death Benefit Plan), a state-administered plan funded on a one year-term cost basis. The beneficiaries of those employees who die in active service after one year of contributing membership in the System, or who die within 180 days after retirement or termination of service and have at least one year of contributing membership service in the System at the time of death are eligible for death benefits. Lump sum death benefit payments to beneficiaries are equal to the employee's 12 highest months' salary in a row during the 24 months prior to his/her death, but the benefit may not exceed $20,000, the Alliance has no liability beyond the payment of monthly contributions. Contributions are determined as a percentage of monthly payrolls, based upon rates established by the state. Separate rates are set for employees not engaged in law enforcement and for law enforcement officers. Because the benefit payments are made by the Death Benefit Plan and not the Alliance, the Alliance does not determine the number of eligible participants. For the years ended June 30, 2020, June 30, 2021, and June 30, 2022, the Alliance contributed .04% of annual covered payroll or $5,363, $6,304, and $6,364 respectively.

Effective July 1, 2004, pursuant to a new IRS regulation regarding Group Life Insurance benefits, the County is now required to include the amount of group life insurance coverage that exceeds $50,000 as a taxable fringe benefit. As a full-time employee participating in the NC Local Government Retirement System, an employee is eligible for a death benefit of $25,000 to $50,000 and an additional $20,000 the County provides for all employees who have been employed for at least one year. If this combined life insurance coverage exceeds the $50,000 limit, the excess amount is multiplied by a premium cost factor per $1,000 based on age at December 31st provided by the IRS. This amount is then added to the employee's taxable wages on a calendar year basis.

3. Closure and Postclosure Care Costs - Cabarrus County Landfill Facility

Federal and state laws and regulations require Cabarrus County to place a final cover on its landfill facility when it stops accepting waste and to perform certain maintenance and monitoring functions at the site for thirty years after closure. Although closure and post closure care costs are typically paid near or after the date that the landfill stops accepting waste, the County reports a portion of these closure and post closure care costs as an operating expense in each period based on landfill capacity used as of each balance sheet date. The $3,565,878 reported as landfill closure and post closure care liability at June 30, 2022, represents a cumulative amount reported to date, based on the use of 100% of the combined Municipal Solid Waste (MSW) and Construction and Demolition (C&D) cell and 73.6% of a (C&D) only cell.

The updated percent use of C&D cell decreased due to a recent expansion that opened in December 2021. This amount is based on what it would cost to perform all closure and post closure care in 2022. Actual costs may be higher due to inflation, changes in technology, or changes in regulations.

The County's liability is set aside for the closure and post closure of the following:

- The Municipal Solid Waste (MSW) reached capacity in 1997 and was covered in 1998.
- An expansion area that sits on the top of the MSW site was added in 1998 to accept construction and demolition waste (C&D). This expansion area has reached capacity and is in the process of being closed.
- An additional C&D expansion area was opened in Fiscal Year 2006 and is expected to reach full capacity in FY 2023.

Cabarrus County has met the requirements of the local government financial assurance test that is one option under state and federal laws and regulations that aids in determining if a unit is secure and financially able to meet the necessary closure and post closure care requirements as of each balance sheet date. Governments that utilize the local government financial assurance test allow them to remain exempt from a set contribution schedule.

4. Deferred Outflows and Inflows of Resources

	Deferred Outflows of Resources	Deferred Inflows of Resources
Charge on refunding of debt	$ 9,942,172	$ -
(Pensions, OPEB) - difference between expected and actual experience	5,724,057	8,076,555
(Pensions, OPEB) - change of assumptions	16,258,002	7,922,864
(Pensions) - Net difference between projected and actual investment earnings	-	18,281,900
Pensions - change in proportion and difference between employer contributions and proportionate share of contributions	303,669	93,406
Contributions to pension plan subsequent to measurement date (LGERS, ROD)	7,364,209	-
Benefit payment | administrative costs paid subsequent to the measurement date (LEOSSA)	357,346	-
Lease receivable	-	406,850
Prepaid taxes not yet earned	-	587,004
Government-wide deferred outflows and inflows of resources	39,949,455	35,368,579
Taxes receivable, net (General)	-	1,645,929
Ambulance receivable, net (General)	-	1,955,347
Total	$ 39,949,455	$ 38,969,855

5. Risk Management

The County is exposed to various risks of loss related to torts, theft of, damage to, destruction of assets, errors and omissions, injuries to employees, and natural disasters. The County participates in a property liability program, which is financed by using a combination of self-funding and purchase excess insurance coverage through Arthur J. Gallagher & Co. A property liability insurance fund was established to track all financial transactions related to this program. The County retains the first $350,000 in liability insurance. Above the $350,000 retention is purchased up to a total limit of $3,000,000 per occurrence and 6,000,000 aggregate.

The property insurance program is financed using a combination of self-funding and insurance purchased through Liberty Mutual Insurance. Excess property insurance above a $25,000 deductible is purchased based on estimated replacement values submitted to the Excess Property Company each year. Special deductibles apply for certain perils such as flood, earth movement, boiler, machinery, and the Stough Road location.

The County purchases primary policies for Emergency Medical Services (EMS). The policies provide coverage for physical damage to EMS units, equipment, and automobiles, general and medical professional liability. Fidelity exposures are covered through the purchase of bonds. Arthur J. Gallagher secures the purchase of these bonds on behalf of the County.

The Workers Compensation insurance program is financed using a combination of self-funding and purchasing excess insurance through Arthur J. Gallagher. A Workers Compensation fund was established to track all the financial claims in excess of this program. The County has purchased excess Workers Compensation insurance for claims in excess of that amount. The self-insured retention for Workers Compensation is as follows: $600,000 per occurrence for Police Drivers, Firefighters, and EMS (EMS occurrences resulting in an injury to any employee in, upon, entering, or alighting from any employer owned or non-owned ambulance) and $500,000 for all other occurrences. The County has $750,000 self-insured retention for any Presumptive Losses.

The County has also purchased Cyber Liability coverage through Arthur J. Gallagher (Cowbell Cyber Insurance Company) with a $5,000,000 limit and a basis retention of $100,000.

In accordance with G.S. 159-29, the County's employees that have access to $100 or more at any given time of the County's funds are performance bonded through a commercial surety bond. The Director of Finance, Deputy Finance Director, Tax Collector, Sheriff, and Human Resources Director are each individually bonded for $100,000 each. The remaining employees that have access to funds are bonded under a blanket bond for $200,000.

The County carries commercial coverage for all other risks of loss including flood loss. Flood coverage is an annual limit not to exceed $25,000,000. There have been no significant reductions in insurance coverage from previous year and settled claims have not exceeded coverage in any of the past four fiscal years.

Insurance coverage for the Alliance is through McGriff and Wester Insurance Services. The Alliance pays a premium for coverage of worker's compensation, general liability, property, automotive, and professional liability insurance coverage. The Alliance is exposed to various risks of losses related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. The Alliance carries commercial coverage for all other risks of loss. Fiscal year ended June 30, 1998, was the initial year of operations. There have been no significant reductions in insurance coverage from the previous year and settled claims have not exceeded coverage in 2020, 2021 and 2022.

In accordance with G.S. 159-29, the Alliance's employees that have access to $100 or more at any given time of the Alliance's funds are performance bonded through a commercial surety bond. Employees that have access to funds are bonded under a blanket bond for $250,000. The Finance Director is individually bonded for $100,000.

A liability for a claim is established if information indicates that it is probable that a liability has been incurred at the date of the financial statements and the amount of the loss is reasonably estimable. The current claims liability for fiscal year ended June 30, 2022, is shown.

	6/30/2021	6/30/2022
Unpaid claims, beginning of fiscal year	$ 671,330	$ 553,554
Incurred claims	2,020,511	1,730,680
Claims payments	(2,138,287)	(1,684,949)
Unpaid claims, end of fiscal year	553,554	599,285

On July 1, 2004, the County chose to establish a Self-Insured Health Insurance Fund (an internal service fund) for risk associated with the health insurance plan. The Health Insurance Fund is where assets are set aside for claim settlements. A premium is charged to each fund that accounts for full-time employees, eligible part-time employees based on ACA, plus this benefit is also offered to retired employees who meet specific criteria. The total charge to each fund is based on actual calculated cost which includes but is not limited to fixed cost, mature claim cost, expected monthly liability and the number of projected employees who will be covered by insurance.

The uninsured risk retention per claim is $200,000 with an aggregate stop loss of 125%. This coverage is for claims incurred and paid in 12 months. The benefits covered are Medical MH/SA Pharmacy and Vision.

A liability for a claim is established if information indicates that it is probable that a liability has been incurred at the date of the financial statements and the amount of the loss is reasonably estimable. The current claims liability for fiscal year ended June 30, 2022
is shown.

	6/30/2021	6/30/2022
Unpaid claims, beginning of fiscal year	$ 1,705,044	$ 1,065,000
Incurred claims	11,026,513	15,473,845
Claims payments	(11,666,557)	(15,448,845)
Unpaid claims, end of fiscal year	$ 1,065,000	$ 1,090,000

6. Contingent Liabilities

The County has received proceeds from several federal and state grants. Periodic audits of these grants are required, and certain costs may be questioned as not being appropriate expenditures under the grant agreements. Such audits could result in the refund of grant monies to the grantor agencies. The amount, if any, of such refunds cannot be determined at this time although management believes that such amounts would be immaterial. No provision has been made in the accompanying financial statements for the refund of grant funds.

As of June 30, 2022, the County was a defendant in several lawsuits. Although the outcome of these lawsuits is not presently determinable, it is the opinion of counsel for the County that resolution of these matters will not have a material adverse impact on the financial condition of the County.

7. Long-Term Obligations

a. Leases

For the year ended June 30, 2022, the financial statements include the adoption of GASB Statement No. 87, *Leases*. The primary objective of this statement is to enhance the relevance and consistency of information about governments' leasing activities. This statement establishes a single model for lease accounting based on the principle that leases are financings of the right to use an underlying asset. Under this Statement, a lessee is required to recognize a lease liability and an intangible right-to-use lease asset, and a lessor is required to recognize a lease receivable and a deferred inflow of resources. For additional information, refer to the disclosures below.

On July 01, 2021, Cabarrus County, NC entered in to a 31-month lease as Lessee for the use of Storage Contract for HPE Equipment - HP Switches. An initial lease liability was recorded in the amount of $311,642. As of June 30, 2022, the value of the lease liability is $191,692. Cabarrus County is required to make monthly fixed payments of $10,150.00. The lease has an interest rate of 0.7268%. The County has recorded a right to use asset with a net book value of $194,532 at June 30, 2022. The right to use asset is discussed in more detail in the right to use section of the notes.

On July 01, 2021, Cabarrus County, NC entered in to a 71-month lease as Lessee for the use of Kannapolis Land - 1303 S. Canon Blvd. An initial lease liability was recorded in the amount of $5,179,441. As of June 30, 2022, the value of the lease liability is $4,459,329. Cabarrus County is required to make monthly fixed payments of $59,810. The lease has an interest rate of 0.3160%. The County has recorded a right to use asset with a net book value of $4,304,042 at June 30, 2022. The right to use asset is discussed in more detail in the right to use asset section of the notes. Cabarrus County has 1 extension option(s), each for 60 months.

On July 01, 2021, Cabarrus County, NC entered in to a 27-month lease as Lessee for the use of Equipment - Canon Copier - TIAA. An initial lease liability was recorded in the amount of $267,532. As of June 30, 2022, the value of the lease liability is $153,202. Cabarrus County is required to make monthly fixed payments of $14,355. The lease has an interest rate of 0.5135%. The County has recorded a right to use asset with a net book value of $152,464 as of June 30, 2022. The right to use asset is discussed in more detail in the right to use section of the notes.

On July 01, 2021, Cabarrus County, NC entered in to an 81-month lease as Lessee for the use of Suite #180 and Closet #7 - The Old Creamery. An initial lease liability was recorded in the amount of $123,298. As of June 30, 2022, the value of the lease liability is $106,934. Cabarrus County is required to make monthly fixed payments of $1,475. The lease has an interest rate of 1.3746%. The County has recorded a right to use asset with a net book value of $105,032. The right the use asset is discussed in more detail in the right to use asset section of the notes.

The future minimum lease obligations and the net present value of these minimum lease payments as of June 30, 2022, were as follows:

Year Ending June 30	Principal Payments	Interest Payments	Total
2023	$ 1,153,892	$ 15,654	$ 1,169,546
2024	1,031,097	11,275	1,042,372
2025	925,396	7,954	933,350
2026	929,002	4,827	933,829
2027	856,460	1,681	858,141
2028-2029	15,310	88	15,398
Total	$ 4,911,157	$ 41,479	$ 4,952,636

b. 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.

General Obligation Advance Refunding Bonds (2013) refunded a portion of the 2005 and 2006 General Obligation Bonds. These bonds (2005 and 2006) consisted of the construction of Hickory Ridge High School, W. R. Odell Elementary School, Charles E. Boger Elementary School, Carl A. Furr Elementary School, Building 3000 at Rowan Cabarrus Community College, along with various renovations and additions.

General Obligation Advance Refunding Bonds (2020) refunded a portion of the 2013 General Obligation Bonds. As a result, a portion of the refunded bonds are considered to be defeased and the liability has been removed from the governmental activities column of the statement of net position. The reacquisition price exceeded the net carrying amount of the old debt by $660,00. The amount is netted against the new debt and amortized over the life of the refunded debt. This advance refunding was undertaken to reduce total debt service payments over six years by $249,950.

The County's general obligation bonds payable at June 30, 2022, is comprised of the following individual issues serviced by the County's General Fund:

$62,360,000 (2013) Advance Refunding Bonds due on March 1 and September 1 in installments through March 1, 2027; interest at 1.5 to 5.0 percent.	$ 19,030,000
$6,800,000 (2020) Advance Refunding Bonds due on March 1 and September 1 in installments through March 1, 2027; interest at 1.6 percent	$ 6,705,000
Total	$ 25,735,000

For Cabarrus County, the annual debt service payments to maturity as of June 30, 2022, for the County's general obligation bonds are as follows:

	Governmental Activities	
Year Ending, June 30	Principal	Interest
2023	$ 6,595,000	$ 856,670
2024	6,620,000	532,140
2025	6,255,000	303,485
2026	3,385,000	87,710
2027	2,880,000	40,320
Total	$ 25,735,000	$ 1,820,325

c. Certificates of Participation/Limited Obligation Bonds

1. Public Offered Debt

On April 14, 2011, the Cabarrus County Development Corporation issued $14,635,000 (2011A) certificates of Participation (COPS) contracts to fund the rehabilitating, repairing, and equipping of approximately eighteen Cabarrus County and six Kannapolis City school facilities. These 15-year COPS are financed under two bullets using Qualified School Construction Bonds. The first bullet, in the amount of $7,200,000, will mature in 2023, with an interest rate of 5.10%, and the second bullet, for $7,435,000, will mature in 2026 with an interest rate of 5.50%. The Federal subsidy rate on the deal was a 5.43%. The second bullet will have a net interest cost to the County of 0.07%, while the County will have no interest cost on the first bullet. The principal on this debt is deferred for five years with the first principal payment due on April 1, 2016. The principal payments will be held in an interest-bearing sinking fund until the bullet payments are due. Debt Service is financed by Cabarrus County

property tax revenues. Total remaining annual payments of principal and interest range from approximately $1,743,925 to $2,106,125. Total principal and interest over a 15-year period will be $25,147,248 less the federal subsidy of $10,434,369, with the net cost to the County of $14,712,879. In fiscal year 2013, the Federal Government began reducing the subsidy payment by approximately 7.6% for a Federal sequestration. At June 30, 2022, the County's trustee held principal payments of $9,310,000 in a sinking fund; the total principal balance due at June 30, 2022, is $14,635,000.

The site of Winecoff Elementary School was pledged as collateral for the 2011A COPS. The Installment Financing Contract (the "2011A Contract') and the Trust Indenture relating to the 2011A COPS have numerous events of default specified therein. An occurrence of an event of default under either could result in an acceleration of the then outstanding 2011A COPS. After an event of default, the collateral securing the 2011A COPS can be foreclosed upon, sold in a foreclosure sale and the foreclosure proceeds applied to the payment of the amounts due to the owners of the 2011A COPS. However, under current North Carolina law, no deficiency judgment may be rendered against the County for breach of any obligation under the 2011A Contract. The remedies afforded to the owners of the 2011A COPS after an event of default are limited to those of a secured party under the laws of the State of North Carolina, including foreclosing on the collateral securing the 2011A COPS.

On March 10, 2016, the Cabarrus County Development Corporation issued $73,785,000 (2016) Limited Obligation Bonds (LOBS) contracts for the construction of Mount Pleasant Middle School, Kannapolis Middle School, and Royal Oaks Elementary School. These 20-year LOBS have interest rates ranging from 2.00% to 5.00%. Debt Service is financed by Cabarrus County property tax revenues. Total principal and interest over a 20-year period will be $108,697,900. Annual principal and interest payments range from $3,804,763 to $6,060,663. The total principal balance due at June 30, 2022, is $51,655,000.

The site of Kannapolis Middle School (additional land) was pledged as collateral for the 2016 LOBS. The Installment Financing Contract (the "2016 Contract') and the Trust Indenture relating to the 2016 LOBS have numerous events of default specified therein. An occurrence of an event of default under either could result in an acceleration of the then outstanding 2016 LOBS. After an event of default, the collateral securing the 2016 LOBS can be foreclosed upon, sold in a foreclosure sale and the foreclosure proceeds applied to the payment of the amounts due to the owners of the 2016 LOBS. However, under current North Carolina law, no deficiency judgment may be rendered against the County for breach of any obligation under the 2016 Contract. The remedies afforded to the owners of the 2016 LOBS after an event of default are limited to those of a secured party under the laws of the State of North Carolina, including foreclosing on the collateral securing the 2016 LOBS.

On November 9, 2017, the Cabarrus County Development Corporation issued $70,820,000 (2017) Limited Obligation Bonds (LOBS) contracts for the construction of Performance Learning Center, Western Cabarrus High School, and Downtown Concord Parking Deck. These 20-year LOBS have interest rates ranging from 3.00% to 5.00%. Debt Service is financed by Cabarrus County property tax revenues. Total principal and interest over a 20-year period will be $99,771,165. Annual principal and interest payments range from $3,484,688 to $6,062,625. The total principal balance due at June 30, 2022, is $51,590,000.

The site of West Cabarrus High School was pledged as collateral for the 2017 LOBS. The Installment Financing Contract (the "2017 Contract') and the Trust Indenture relating to the 2017 LOBS have numerous events of default specified therein. An occurrence of an event of default under either could result in an acceleration of the then outstanding 2017 LOBS. After an event of default, the collateral securing the 2017 LOBS can be foreclosed upon, sold in a foreclosure sale and the foreclosure proceeds applied to the payment of the amounts due to the owners of the 2017 LOBS. However, under current North Carolina law, no deficiency judgment may be rendered against the County for breach of any obligation under the 2017 Contract. The remedies afforded to the owners of the 2017 LOBS after an event of default are limited to those of a secured party under the laws of the State of North Carolina, including foreclosing on the collateral securing the 2017 LOBS.

For Cabarrus County, the annual debt service payments to maturity as of June 30, 2022, for the County's Public Offered Certificates of Participation/Limited Obligation Bonds are as follows:

	Governmental Activities	
Year Ending June 30	Principal	Interest
2023	$ 14,735,000	$ 5,364,413
2024	7,535,000	4,620,463
2025	7,070,000	4,318,713
2026	14,505,000	3,965,213
2027	7,070,000	3,202,788
2028-2032	35,335,000	10,785,988
2033-2037	31,630,000	3,309,438
Total	$ 117,880,000	$ 35,567,013

d. Direct Borrowing Debt

On March 26, 2015, the Cabarrus County Development Corporation issued $18,045,000 (2015A) Limited Obligation Bonds (LOBS) contracts to refund $16,795,000 of the 2007 COPS issued for the construction of a sheriff administration facility. These 12-year LOBS have an interest rate of 2.38%. Debt Service is financed by Cabarrus County property tax revenues. Total principal and interest over a 12-year period will be $21,057,440. Total remaining annual payments of principal and interest range from approximately $1,617,604 to $1,948,016. The total principal balance due at June 30, 2022, is $8,320,000.

The site of the sheriff administration facility was pledged as collateral for the 2015A LOBS. The Installment Financing Contract (the "2015A Contract') and the Trust Indenture relating to the 2015A LOBS have numerous events of default specified therein. An occurrence of an event of default under either could result in an acceleration of the then outstanding 2015A LOBS. After an event of default, the collateral securing the 2015A LOBS can be foreclosed upon, sold in a foreclosure sale and the foreclosure proceeds applied to the payment of the amounts due to the owners of the 2015A LOBS. However, under current North Carolina law, no deficiency judgment may be rendered against the County for breach of any obligation under the 2015A Contract. The remedies afforded to the owners of the 2015A LOBS after an event of default are limited to those of a secured party under the laws of the State of North Carolina, including foreclosing on the collateral securing the 2015A LOBS.

On March 26, 2015, the Cabarrus County Development Corporation issued $23,460,000 (2015B) Limited Obligation Bonds (LOBS) contracts to refund $21,105,000 of the 2008A COPS issued to finance the construction of Cox Mill High School and Engineering and Architect fees for A.T. Allen Elementary School, Hickory Ridge Middle School, Patriots Elementary School, and a wing addition at A.L. Brown High School. These 13-year LOBS have an interest rate of 2.49%. Debt Service is financed by Cabarrus County property tax revenues. Total principal and interest over a 13-year period will be $28,404,338. Total remaining annual payments of principal and interest range from approximately $2,341,897 to $2,879,183. The total principal balance due at June 30, 2022, is $14,425,000.

The site of the Cox Mill High School facility was pledged as collateral for the 2015B LOBS. The Installment Financing Contract (the "2015B Contract') and the Trust Indenture relating to the 2015B LOBS have numerous events of default specified therein. An occurrence of an event of default under either could result in an acceleration of the then outstanding 2015B LOBS. After an event of default, the collateral securing the 2015B LOBS can be foreclosed upon, sold in a foreclosure sale and the foreclosure proceeds applied to the payment of the amounts due to the owners of the 2015B LOBS. However, under current North Carolina law, no deficiency judgment may be rendered against the County for breach of any obligation under the 2015B Contract. The remedies afforded to the owners of the 2015B LOBS after an event of default are limited to those of a secured party under the laws of the State of North Carolina, including foreclosing on the collateral securing the 2015B LOBS.

On March 26, 2015, the Cabarrus County Development Corporation issued $38,295,000 (2015C) Limited Obligation Bonds (LOBS) contracts to refund $34,025,000 of the 2008C COPS issued to fund the cost of construction of a residential tower to house County inmates and related improvements. These 14-year LOBS have an interest rate of 2.51%. Debt Service is financed by Cabarrus County property tax revenues. Total principal and interest over a 14-year period will be $46,368,088. The total remaining annual payments of principal and interest range from approximately $3,013,794 to $3,974,605. The total principal balance due at June 30, 2022, is $22,295,000.

The site of the jail housing unit facility was pledged as collateral for the 2015C LOBS. The Installment Financing Contract (the "2015C Contract') and the Trust Indenture relating to the 2015C LOBS have numerous events of default specified therein. An occurrence of an event of default under either could result in an acceleration of the then outstanding 2015C LOBS. After an event of default, the collateral securing the 2015C LOBS can be foreclosed upon, sold in a foreclosure sale and the foreclosure proceeds applied to the payment of the amounts due to the owners of the 2015C LOBS. However, under current North Carolina law, no deficiency judgment may be rendered against the County for breach of any obligation under the 2015C Contract. The remedies afforded to the owners of the 2015C LOBS after an event of default are limited to those of a secured party under the laws of the State of North Carolina, including foreclosing on the collateral securing the 2015C LOBS.

On March 26, 2015, the Cabarrus County Development Corporation issued $54,435,000 (2015D) Limited Obligation Bonds (LOBS) contracts to refund $47,300,000 of the 2009 COPS issued a) to pay a portion of the costs of (i) acquiring real property, (ii) constructing Patriots Elementary School, A.T. Allen Elementary School, Hickory Ridge Middle School, Harold E. Winkler Middle School, a wing addition, and renovation at A.L. Brown High School and equipping the Facilities. These 14-year LOBS have an interest rate of 2.52%. Debt Service is financed by Cabarrus County property tax revenues. Total principal and interest over a 14-year period will be $66,336,892. Total remaining annual payments of principal and interest range from approximately $4,772,306 to $6,135,448. The total principal balance due at June 30, 2022, is $34,740,000.

The sites of Patriots Elementary School, Hickory Ridge Middle School, AT Allen Elementary School and Winkler Middle School were pledged as collateral for the 2015D LOBS. The Installment Financing Contract (the "2015D Contract') and the Trust Indenture relating to the 2015D LOBS have numerous events of default specified therein. An occurrence of an event of default under either could result in an acceleration of the then outstanding 2015D LOBS. After an event of default, the collateral securing the 2015D LOBS can be foreclosed upon, sold in a foreclosure sale and the foreclosure proceeds applied to the payment of the amounts due to the owners of the 2015D LOBS. However, under current North Carolina law, no deficiency judgment may be rendered against the County for breach of any obligation under the 2015D Contract. The remedies afforded to the owners of the 2015D LOBS after an event of default are limited to those of a secured party under the laws of the State of North Carolina, including foreclosing on the collateral securing the 2015D LOBS.

On May 16, 2018, the Cabarrus County Development Corporation issued $54,680,000 (2018) Limited Obligation Bonds (LOBS) contracts for the construction of Advanced Technology Center, New Elementary School, replacement of HVAC systems at J.N. Fries Middle School and Mount Pleasant High School, 20 school mobile units, and land for Rowan Cabarrus Community College. These 20-year LOBS have an interest rate of 3.05%. Debt Service is financed by Cabarrus County property tax revenues. Total principal and interest over a 20-year period will be $70,563,129. Annual principal and interest payments range from $2,241,338 to $4,553,361. The total principal balance due at June 30, 2022, is $41,520,000.

The site of Hickory Ridge Elementary School was pledged as collateral for the 2018 LOBS. The Installment Financing Contract (the "2018 Contract') and the Trust Indenture relating to the 2018 LOBS have numerous events of default specified therein. An occurrence of an event of default under either could result in an acceleration of the then outstanding 2018 LOBS. After an event of default, the collateral securing the 2018 LOBS can be foreclosed upon, sold in a foreclosure sale and the foreclosure proceeds applied to the payment of the amounts due to the owners of the 2018 LOBS. However, under current North Carolina law, no deficiency judgment may be rendered against the County for breach of any obligation under the 2018 Contract. The remedies afforded to the owners of the 2018 LOBS after an event of default are limited to those of a secured party under the laws of the State of North Carolina, including foreclosing on the collateral securing the 2018 LOBS.

On February 27, 2020, the County entered into a direct borrowing agreement (the "2020A Contract") with Cabarrus County Development Corporation providing for a 3-year draw program allowing the County to borrow up to $130,000,000 as needed for the construction of the new courthouse, new middle school, land for high and middle school, skylight and roof replacement and athletic turf fields. Principal is due in a lump sum at the end of the 3-year term and interest is paid monthly at a variable rate.

On June 1, 2022, the Cabarrus County Development Corporation issued $96,825,000 (2022A) Limited Obligation Refunding Bonds (LOBS) to refund the $105,672,677 outstanding principal balance of the 2020A Contract on June 1, 2022. As of June 30, 2022, the County has no outstanding liability with respect to the 2020A Contract.

On July 16, 2020, the Cabarrus County Development Corporation issued $6,230,000 (2020B) Limited Obligation Bonds (LOBS) contracts to refund $7,820,000 (2011C) LOBS which funded the cost of acquiring real property, construction and equipping of Bethel Elementary School, Pitts Road Elementary, Kannapolis Middle School, expansion of two existing elementary school facilities and various real and personal property improvements. These 4-year LOBS have an interest rate of 1.15%. Debt Service is financed by Cabarrus County property tax revenues. Total principal and interest over a the 4-year period will be $6,372,140. Total remaining annual payments of principal and interest range from approximately $2,043,230 to $2,137,265. The total principal balance due at June 30, 2022, is $4,110,000.

The sites of Kannapolis Middle School (original land), Bethel Elementary School, Shady Brook Elementary School, Fred L. Wilson Elementary School, and Pitts Road Elementary School were pledged as collateral for the 2020B LOBS. The Installment Financing Contract (the "2020B Contract') and the Trust Indenture relating to the 2020B LOBS have numerous events of default specified therein. An occurrence of an event of default under either could result in an acceleration of the then outstanding 2020B LOBS. After an event of default, the collateral securing the 2020B LOBS can be foreclosed upon, sold in a foreclosure sale and the foreclosure proceeds applied to the payment of the amounts due to the owners of the 2020B LOBS. However, under current North Carolina law, no deficiency judgment may be rendered against the County for breach of any obligation under the 2020B Contract. The remedies afforded to the owners of the 2020B LOBS after an event of default are limited to those of a secured party under the laws of the State of North Carolina, including foreclosing on the collateral securing the 2020B LOBS.

On June 1, 2022, the Cabarrus County Development Corporation issued $96,825,000 (2022A) Limited Obligation Refunding Bonds (LOBS) to refund the $105,672,677 outstanding principal balance of the 2020A Contract on June 1, 2022. These 20-year LOBS all bear interest at 5.00%. Debt Service is financed by Cabarrus County property tax revenues. Total principal and interest over a 20-year period will be $147,648,750. Annual principal and interest payments range from $5,082,000 to $9,686,250. The total principal balance due at June 30, 2022, is $96,825,000.

The site of Roberta Road Middle School was pledged as collateral for the 2022A LOBS. The Installment Financing Contract (the "2022A Contract') and the Trust Indenture relating to the 2022A LOBS have numerous events of default specified therein. An occurrence of an event of default under either could result in an acceleration of the then outstanding 2022A LOBS. After an event of default, the collateral securing the 2022A LOBS can be foreclosed upon, sold in a foreclosure sale and the foreclosure proceeds applied to the payment of the amounts due to the owners of the 2022A LOBS. However, under current North Carolina law, no deficiency judgment may be rendered against the County for breach of any obligation under the 2022A Contract. The remedies afforded to the owners of the 2022A LOBS after an event of default are limited to those of a secured party under the laws of the State of North Carolina, including foreclosing on the collateral securing the 2022A LOBS.

On June 8, 2022, the County entered into a direct borrowing agreement (the "2022B Contract") with Cabarrus County Development Corporation providing for a 3-year draw program allowing the County to borrow up to $160,000,000 as needed for the construction of the new courthouse, Roberta Road Middle School, a new middle school and high school, a new replacement elementary school, a new EMS headquarters, a new public library/senior center, a new emergency equipment and information technology warehouse, a new radio tower, a new public park, land for a new regional public park, improvements to Frank Liske Park, parking improvements at Mt. Pleasant High School and roof replacements at various public schools. Principal is due in a lump sum at the end of the 3-year term and interest is paid monthly at a variable rate. As of June 30, 2022, the County has an outstanding liability of $13,219,654.

In FY 2024, the County intends to draw the available funds and to liquidate the entire debt using the proceeds from a new permanent financing.

For Cabarrus County, the annual debt service payments to maturity as of June 30, 2022, for the County's Certificates of Participation/Limited Obligation Bonds are as follows:

	Governmental Activities	
Year Ending June 30	Principal	Interest
2023	$ 23,170,000	$ 8,147,128
2024	36,069,654	7,457,830
2025	20,570,000	6,775,558
2026	20,295,000	6,122,987
2027	20,015,000	5,477,261
2028-2032	53,875,000	19,387,832
2033-2037	35,085,000	11,007,208
2038-2042	26,375,000	3,696,338
Total	$ 235,454,654	$ 68,072,142

e. Installment Financing

On December 18, 2008, the County financed the acquisition of land for the Rob Wallace Park with a down payment of $190,000 at an effective interest rate of 4.00%. In May 2016, the County sold 40.6 acres of this property. Annual payments of $190,000 will be made on the lease through December 2037. The County's outstanding liability at June 30, 2022, was $2,213,936.

The site of the park was pledged as collateral for the 2008 Agreement. The Installment Purchasing Agreement (the "2008 Agreement') relating to the 2008 Agreement has numerous events of default specified therein. An occurrence of an event of default could result in an acceleration of the then outstanding amount of the 2008 Agreement. After an event of default, the collateral securing the 2008 Agreement can be foreclosed upon, sold in a foreclosure sale and the foreclosure proceeds applied to the payment of the amounts due to the owners of the 2008 Agreement. However, under current North Carolina law, no deficiency judgment may be rendered against the County for breach of any obligation under the 2008 Agreement. The remedies afforded to the owners of the 2008 Agreement after an event of default are limited to those of a secured party under the laws of the State of North Carolina, including foreclosing on the collateral securing the 2008 Agreement.

On August 15, 2018, the County financed the acquisition of equipment for the Emergency Medical Services Department at an effective interest rate of 1.65%. Annual payments of $115,191 will be made for six years. The outstanding liability at June 30, 2022, was $224,782.

The equipment was pledged as collateral for the 2018 Lease. The Lease has numerous events of default specified therein. An occurrence of an event of default could result in an acceleration of the then outstanding amount of the 2018 Lease. After an event of default, the collateral securing the 2018 Lease can be foreclosed upon, sold in a foreclosure sale and the foreclosure proceeds applied to the payment of the amounts due to the owners of the 2018 Lease. However, under current North Carolina law, no deficiency judgment may be rendered against the County for breach of any obligation under the 2018 Lease. The remedies afforded to the owners of the 2018 Lease after an event of default are limited to those of a secured party under the laws of the State of North Carolina, including foreclosing on the collateral securing the 2018 Lease.

For Cabarrus County, the annual debt service payments to maturity as of June 30, 2022, for the County's installment financing are as follows:

	Governmental Activities	
Year Ending June 30	Principal	Interest
2023	$ 212,912	$ 92,279
2024	218,813	86,377
2025	109,720	80,280
2026	114,109	75,891
2027	118,673	71,327
2028-2032	668,483	281,516
2033-2037	813,314	136,687
2038-2042	182,694	7,308
Total	$ 2,438,718	$ 831,665

Debt Related to Capital Activities – Of the total Governmental Activities debt listed, only $150,167,629 relates to assets for which the County holds title.

f. 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, 2022:

	Balance July 1, 2021	Increases	Decreases	Balance June 30, 2022	Due Within One Year
Governmental activities:					
General Obligation Bonds	$ 32,240,000	$ -	$ 6,505,000	$ 25,735,000	$ 6,595,000
Plus: Premiums on issuance	4,505,541	-	761,500	3,744,041	-
Total General Obligation Bonds	36,745,541	-	7,266,500	29,479,041	6,595,000
Certificates of Participation/ Limited Obligation Bonds	125,420,000	-	7,540,000	117,880,000	14,735,000
Direct borrowings and direct placements	200,173,901	160,828,429	125,547,676	235,454,654	23,170,000
Plus: Premiums on issuance	15,757,881	9,795,724	1,389,262	24,164,343	-
Total Certificates of Participation/ Limited Obligation Bonds	341,351,782	170,624,153	134,476,938	377,498,997	37,905,000
Leases	-	5,881,913	970,756	4,911,157	1,153,892
Installment financing	2,724,414	-	285,696	2,438,718	212,912
Compensated absences	5,229,482	4,591,530	4,037,676	5,783,336	4,337,502
Net pension liability (LGERS)	29,456,310	-	16,711,361	12,744,949	-
Total pension liability (LEOSSA)	13,003,554	459,050	-	13,462,604	-
Net OPEB liability	43,137,018	-	4,210,517	38,926,501	-
Total governmental activities	$ 471,648,101	$ 181,556,646	$ 167,959,444	$ 485,245,303	$ 50,204,306

	Balance July 1, 2021	Increases	Decreases	Balance June 30, 2022	Due Within One Year
Business-type activities					
Compensated absences	$ 21,430	$ 16,852	$ 22,495	$ 15,787	$ 11,840
Total pension liability (LGERS)	112,361	-	63,745	48,616	-
Net OPEB liability	164,546	-	16,061	148,485	-
Landfill closure/post-closure	3,646,223	-	80,345	3,565,878	80,000
Total business-type activities	$ 3,944,560	$ 16,852	$ 182,646	$ 3,778,766	$ 91,840

	Balance July 1, 2021	Increases	Decreases	Balance June 30, 2022	Due Within One Year
Discretely presented component unit:					
Compensated absences	$ 1,005,936	$ 918,379	$ 925,270	$ 999,045	$ 979,064
Leases	-	717,945	155,144	562,801	228,252
Total OPEB liability	2,019,729	73,814	13,011	2,080,532	-
Total discretely presented component unit	$ 3,025,665	$ 1,710,138	$ 1,093,425	$ 3,642,378	$ 1,207,316

For governmental activities, compensated absences, OPEB and unfunded pension cost are liquidated by the General Fund. For business-type activities, compensated absences and OPEB are liquidated by the business-type activity. Compensated absences are accounted for on the LIFO basis, assuming employees are taking leave time as it is earned.

The County's legal debt margin is $ 1,986,624,684.

g. Conduit Debt Obligations

Cabarrus County Industrial Facility and Pollution Control Authority has issued industrial revenue bonds to provide financial assistance to private businesses for economic development purposes. These bonds are secured by the properties financed as well as by letters of credit and are payable solely from payments received from the private businesses involved. Ownership of the acquired facilities is in the name of the private business served by the bond issuance. Neither the County, the Authority, the state, nor any political subdivision thereof is obligated in any manner for the repayment of the bonds. Accordingly, the bonds are not reported as liabilities in the accompanying financial statements. As of June 30, 2022, there were no industrial revenue bonds outstanding.

C. Interfund Balances and Activity

Transactions between funds are accounted for as follows:

1) Transactions which would be treated as revenues, expenditures, or expenses if they involved organizations external to the County are recorded as revenues, expenditures, or expenses in the appropriate funds.

2) Transactions which are reimbursements to a fund for expenditures or expenses initially made from it that are properly applicable to another fund are recorded as expenditures or expenses in the reimbursing fund and as reductions of the expenditures or expenses in the appropriate funds.

3) All transactions other than those in 1) and 2) above are recorded as transfers.

The composition of interfund transfers as of June 30, 2022, is as follows:

From the General Fund to the County Capital Projects Fund for various capital expenditures	$ 6,448,478
From the General Fund to the School Capital Projects Fund for various capital expenditures	15,534,199
From the General Fund to the Landfill Enterprise Fund for operations	553,055
From the General Fund to the Self-Insured Medical and Dental Fund for operations and benefit payments	2,000,000
From the General Fund to the Cabarrus Arena and Events Center Special Revenue Fund for the operations of the facility	1,320,584
From the General Fund to the Emergency Telephone Special Revenue Fund for expenditures not eligible to be paid with 911	40,212
From the Public School Building Capital Projects Fund to the General Fund for debt service payments	2,480,000

From the Workers' Compenstion and Property Liability Fund to the General Fund for capital expenditures	$ 148,680
From the Construction and Renovation Capital Projects Fund to the General Fund to close capital projects fund	765,614
From the Construction and Renovation Capital Projects Fund to the County Capital Projects Fund for capital funding	160,000
From the School Construction Capital Projects Fund to General Fund to close capital projects fund	259,317
From the LOBS 2017 Capital Projects Fund to General Fund to close capital projects fund	2,496,144
From the LOBS 2018 Capital Projects Fund to General Fund to close capital projects fund	1,291,078
From the Cannon Memorial Capital Projects Fund to the County Capital Projects Fund for Capital Expenditures	20,268
	33,497,361

D. Net Investment in Capital Assets

Governmental activity, net investment in capital assets at June 30, 2022, are computed as follows:

Capital assets, net of accumulated depreciation		$ 298,804,516
Right to use assets, net of amortization		4,756,070
Deferred outflows of resources		9,942,172
Less: capital debt		
Gross debt	$ (414,327,913)	
School debt related to assets to which the County does not capitalize	264,061,847	
Unspent debt proceeds, non school related debt	98,435	(150,167,631)
Deferred outflows related to school debt		(6,906,330)
Net investment in capital assets		$ 156,428,797

E. Supplemental and Additional Supplemental One-Half of One Percent Local Government Sales and Use Tax

State law (Chapter 105, Articles 40 and 42 of the North Carolina General Statutes) requires the County to use a portion of the proceeds of its supplemental and additional supplemental sales taxes, or local option sales taxes, for public school capital outlays or to retire public school indebtedness. During the fiscal year ended June 30, 2022, the County reported these local option sales taxes within its General Fund and Capital Investment Fund. The County expended the restricted portion of these taxes for public school capital outlays.

F. Public School Building Capital Fund

The Public-School Building Capital Fund (PSBCF) is currently the only source of recurring state funding for the capital facility needs (buildings and land) of the local boards of education (local education administration, or LEA). The PSBCF revenue (originally funded from a portion of the Corporate Income Tax) was distributed among the counties in the state according to Average Daily Membership (ADM) and was thus colloquially known as the "ADM Fund." At June 30, 2022, the balance of the County's ADM allocation account was $3,981.87.

When the Lottery was formed, the share of that revenue allocated for capital projects was brought under the 'umbrella' of the PSBCF for distribution to the LEAs in the state. Technically, both and 'ADM Fund' and the Lottery are part of the PSBCF. At June 30, 2022, the Lottery fund had a disbursing account balance of $4,621,866.

G. Internal Service

The County has two internal service funds, one for self-insured hospitalization / dental insurance and the other for workers' compensation and property liability insurance. The self-insured hospitalization insurance fund accumulates premiums and pays all claims and related expenses for health insurance activities. At June 30, 2022, the self-insured hospitalization / dental internal service fund had an unrestricted net position of $3,207,147. The self-insured workers' compensation and property liability insurance fund accumulates premiums and pays all claims and related expenses for workers' compensation and property liability insurance activities. At June 30, 2022, the workers' compensation / property liability internal service fund had a net position of $6,831,399. In the basic financial statements, the net positions and activities have been allocated to all governmental fund types, and business types as applicable. These surpluses are being retained for anticipated future catastrophic losses.

Note 3. Joint Ventures

The County, in conjunction with the State of North Carolina, Rowan-Cabarrus Community College and Rowan County participates in a joint venture to operate the Rowan-Cabarrus Community College. Each of the four participants, except the County who only appoints two members, appoints four members of the fifteen-member board of trustees of the community college. The president of the community college's student government serves as an *ex-officio* non-voting member of the community college's board of trustees. The community college is included as a component unit of the state. The County has the basic responsibility for providing funding for the facilities of the community college and provides some financial support for the community college's operations. In addition to providing annual appropriations for the facilities, the County periodically issues general obligation bonds, Limited Obligation Bonds and Capital Leases to provide financing for new and restructured facilities. Of the 2013 Refunding General Obligation bonds issued, $637,760 in debt is still outstanding. A portion of the 2013 Refunding General Obligation Bonds were refunded

with new series 2020. Of the 2020 Refunding General Obligation bonds $417,680 in debt is still outstanding. Of the 2018 Limited Obligation bond issued, $12,485,000 in debt is still outstanding. The County has an ongoing financial responsibility for the community college because of the statutory responsibilities to provide funding for the community college's facilities. The County contributed $3,754,500 to the community college for operating purposes and $374,863 for capital outlay and building and grounds during the fiscal year ended June 30, 2022. In addition, the County made combined debt service principal payments of $1,096,510 during the fiscal year on general obligation bonds, and limited obligation bonds for community college capital facilities. The participating governments do not have any equity interest in the joint venture; therefore, no equity interest has been reflected in the County's financial statements at June 30, 2022. Complete financial statements for the community college may be obtained from the community college's administrative offices at I-85 at Jake Alexander Boulevard South, Salisbury, NC 28145.

In conjunction with Cabarrus County Chamber of Commerce, the County takes part in a joint venture to operate the Cabarrus County Tourism Authority, (dba Cabarrus County Convention and Visitors Bureau), which was established pursuant to state statute for the purpose of furthering the development of travel, tourism, and conventions in the County. The Board of Directors for the Tourism Authority is a twelve-member board. The Board of Cabarrus County Commissioners appoints three members, six members are appointed based on the recommendations of the Authority, and three members are appointed based on recommendations by the Cabarrus Regional Chamber of Commerce. The Board of Directors established the Convention and Visitors Bureau to conduct the day-to-day operations for the Tourism Authority. The Authority receives approximately 90% of room occupancy taxes, which are levied and collected by the County. For the year ended June 30, 2022, occupancy taxes totaling $5,422,712, were distributed to the Authority. The participating governments and agency do not have an equity interest in the joint venture, so no equity interest has been reflected in the financial statements at June 30, 2022. Complete financial statements for the Authority can be obtained at Cabarrus County CVB, 10099 Weddington Road Ext., Suite 102, Concord NC 28027.

Note 4. Jointly Governed Organization

The County in conjunction with the Cities of Concord and Kannapolis and the Towns of Harrisburg and Mount Pleasant organized the Water and Sewer Authority of Cabarrus County to operate and maintain a regional interceptor sewer system and wastewater treatment system. Although not a user of the wastewater treatment services, the County is a related party by virtue of joint governance of the Water and Sewer Authority of Cabarrus County.

The County, in conjunction with eight other counties and seventy-four municipalities, established the Centralina Council of Governments (Council). The participating governments established the Council to coordinate various funding received from federal and state agencies. Each participating government appoints one member to the Council’s governing board. The County paid to the Council membership fees of $58,390 and $21,123 for the County Aging Service Program Match during the fiscal year ended June 30, 2022. The County was the sub recipient of grants totaling $1,031,341 from the Division of Aging of the North Carolina Department of Health and Human Services that was passed through the Council.

Note 5. Summary Disclosure of Significant Commitments and Contingencies

Federal and State-Assisted Programs

The County has received proceeds from several federal and state grants. Periodic audits of these grants are required, and certain costs may be questioned as not being appropriate expenditures under the grant agreements. Such audits could result in the refund of grant monies to the grantor agencies. Management believes that any required refunds will be immaterial. No provision has been made in the accompanying financial statements for the refund of grant monies.

Note 6. Significant Effects of Subsequent Event

Direct Borrowing Draws

On June 8, 2022, the County entered into a direct borrowing agreement (the "2022B Contract") with Cabarrus County Development Corporation providing for a 3-year draw program allowing the County to borrow up to $160,000,000 as needed to pay all or a portion of the costs of construction of the new courthouse, Roberta Road Middle School, a new middle school and high school, a new replacement elementary school, a new EMS headquarters, a new public library/senior center, a new emergency equipment and information technology warehouse, a new radio tower, a new public park, land for a new regional public park, improvements to Frank Liske Park, parking improvements at Mt. Pleasant High School and roof replacements at various public schools. Principal is due in a lump sum at the end of the 3-year term and interest is paid monthly at a variable rate. There have been $20,849,822 in draws since June 30, 2022.

Effective Date	Funding Date	Amount
07/29/22	08/05/22	$ 6,064,514
08/26/22	09/02/22	4,225,565
09/30/22	10/07/22	3,759,898
10/31/22	11/07/22	6,799,845
Total		$ 20,849,822

Note 7. Change in Accounting Principle

For the year ended June 30, 2022, the financial statements included the adoption of GASB statement No. 87, *Leases*. The primary objective of this statement is to enhance the relevance and consistency of information about governments' leasing activities. This statement establishes a single model for lease accounting based on the principle that leases are financings of the right to use an underlying asset. Under this statement, a lessee is required to recognize a lease liability and an intangible right-to-us lease asset, and a lease is required to recognize a lease receivable and deferred inflow of resources.

REQUIRED SUPPLEMENTAL FINANCIAL DATA

The section contains additional information required by generally accepted accounting principles.

Schedule of Changes in Net OPEB Liability and Related Ratios

Schedule of County Contributions – OPEB

Schedule of Investment Returns - OPEB

Schedule of the County's Proportionate Share of Net Pension Liability (Asset) for the Local Governmental Employee's Retirement

Schedule of County Contributions for the Local Governmental Employees' Retirement System

Schedule of the County's Proportionate Share of the Net Pension Liability (Asset) for the Register of Deeds' Supplemental Pension Fund

Schedule of County Contributions for the Register of Deeds' Supplemental Pension Fund

Schedule of Changes in Total Pension Liability for the Law Enforcement Officers' Special Separation Allowance

Schedule of Total Pension Liability as a Percentage of Covered Employee Payroll for the Law Enforcement Officers' Special Separation Allowance


CABARRUS COUNTY SEAL
1792
NORTH CAROLINA

CABARRUS COUNTY, NORTH CAROLINA

EXHIBIT 11

SCHEDULE OF CHANGES IN NET OPEB LIABILITY AND RELATED RATIOS
LAST FIVE FISCAL YEARS

	Other Post Employment Benefit				
	2022	**2021**	**2020**	**2019**	**2018**
Service cost at the end of the year	$ 2,718,586	$ 1,928,135	$ 2,382,844	$ 2,459,190	$ 2,650,570
Interest	1,028,741	1,298,511	1,622,016	1,448,147	1,215,771
Difference between expected and actual experience	(286,707)	(42,333)	(11,265,223)	(309,710)	154,492
Changes of assumptions or other inputs	(6,567,892)	6,940,003	622,675	(1,458,547)	(2,423,124)
Benefits payments	(1,439,077)	(1,322,051)	(1,109,572)	(1,131,739)	(1,488,105)
Net change in Total OPEB Liability	(4,546,349)	8,802,265	(7,747,260)	1,007,341	109,604
Total OPEB Liability - beginning	45,624,013	34,499,299	42,246,559	41,239,218	41,129,614
Total OPEB Liability - ending	$ 41,077,664	$ 43,301,564	$ 34,499,299	$ 42,246,559	$ 41,239,218

	Plan Fiduciary Net Position				
	2022				
Contributions - Employer	$ 3,439,077				
Actual versus expected return	2,678				
Benefits payments	(1,439,077)				
Net Changes in Plan Fiduciary Net Position	2,002,678				
Plan Fiduciary Net Position - beginning	-				
Plan Fiduciary Net Position - ending	$ 2,002,678				
Net OPEB liability - ending	$ 39,074,986	$ 43,301,564	$ 34,499,299	$ 42,246,559	$ 41,239,218
Plan Fiduciary Net Position as a percentage of Total OPEB liability	4.88%	0.00%	0.00%	0.00%	0.00%
Covered Employee Payroll	$ 53,880,223	$ 51,283,972	$ 49,994,283	$ 44,146,565	$ 44,146,565

	2022
Actuarially determined contribution	$ 4,257,269
Contribution in relation to the Actuarially determined contribution	3,439,077
Contribution Deficiency / (Excess)	$ 818,192
Covered Employee Payroll	$ 53,880,223
Contribution as a percentage of Covered Employee Payroll	7.90%
Investment Rate of Return	2.16%

Methods and assumptions used to determine contribution rates:

Actuarial Cost Method	Entry Age Normal
Amortization Method	Level percentage of Payroll
Remaining amortization period	28 years
Asset Valuation	Market Value
Inflation	2.50%
Healthcare Trend rates	7.0% initially, decreasing to an ultimate rate of 5.0% in 2025
Salary increase 3.5%	3.50%
Payroll Growth	2.50%
Average Assumed Retirement Age	62
Mortality	RPH-2014 Total Dataset with Scale MP-2021

	2022
Annual money-weighted rate of return, net of investment expense	0.29%

CABARRUS COUNTY, NORTH CAROLINA

EXHIBIT 14

SCHEDULE OF THE COUNTY'S PROPORTIONATE SHARE OF THE NET PENSION LIABILITY (ASSET)
LOCAL GOVERNMENTAL EMPLOYEES' RETIREMENT SYSTEM
LAST NINE FISCAL YEARS [1], [2], [3]

	2022	2021	2020	2019	2018	2017	2016	2015	2014
County's proportion of the net pension liability (asset) %	0.834%	0.827%	0.795%	0.778%	0.770%	0.778%	0.724%	0.740%	0.741%
County's proportionate share of the net pension liability (asset) $	$ 12,793,565	$ 29,568,671	$ 21,710,284	$ 18,459,668	$ 11,761,328	$ 16,504,338	$ 3,247,518	$ (4,362,472)	$ 8,935,512
County's covered payroll	$ 59,661,187	$ 55,609,898	$ 51,620,898	$ 47,754,726	$ 46,557,398	$ 42,520,688	$ 39,999,294	$ 39,888,050	$ 38,285,570
County's proportionate share of the net pension liability (asset) as a percentage of its covered payroll	21.44%	53.17%	42.06%	38.66%	25.26%	38.81%	8.12%	(10.94%)	23.34%
Plan fiduciary net position as a percentage of the total pension liability [3]	95.51%	88.61%	90.86%	91.63%	94.18%	91.47%	98.09%	102.64%	94.35%

[1] The amount presented for each fiscal year were determined as of the prior fiscal year ending June 30

[2] This schedule is intended to show information for ten years. The additional years' information will be displayed as it becomes available

[3] This will be the same percentage for all participant employers in the ROD plan

CABARRUS COUNTY, NORTH CAROLINA
SCHEDULE OF COUNTY CONTRIBUTIONS
LOCAL GOVERNMENTAL EMPLOYEES' RETIREMENT SYSTEM
LAST NINE FISCAL YEARS[1]

EXHIBIT 15

	2022	2021	2020	2019	2018	2017	2016	2015	2014
Contractually required contribution	$ 7,337,388	$ 6,153,223	$ 5,088,523	$ 4,097,992	$ 3,674,201	$ 3,472,475	$ 2,903,772	$ 2,855,518	$ 2,836,414
Contributions in relation to the contractually required contribution	7,337,388	6,153,223	5,088,523	4,097,992	3,674,201	3,472,475	2,903,772	2,855,518	2,836,414
Contribution deficiency (excess)	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
County's covered payroll	$ 63,599,221	$ 59,661,187	$ 55,609,898	$ 51,620,898	$ 47,754,726	$ 46,557,398	$ 42,520,688	$ 39,999,294	$ 39,888,050
Contributions as a percentage of covered payroll	11.54%	10.31%	9.15%	7.94%	7.69%	7.46%	6.83%	7.14%	7.11%

[1] This schedule is intended to show information for ten years. The additional years' information will be displayed as it becomes available.

CABARRUS COUNTY, NORTH CAROLINA

EXHIBIT 16

SCHEDULE OF THE COUNTY'S PROPORTIONATE SHARE OF THE NET PENSION LIABILITY (ASSET)
REGISTER OF DEED'S SUPPLEMENTAL PENSION FUND
LAST NINE FISCAL YEARS [1], [2], [3]

	2022	2021	2020	2019	2018	2017	2016	2015	2014
County's proportion of the net pension liability (asset) %	2.701%	2.253%	2.072%	2.280%	2.387%	2.399%	2.267%	2.143%	2.163%
County's proportionate share of the net pension liability (asset) $	$ (520,027)	$ (516,340)	$ (408,973)	$ (377,711)	$ (407,500)	$ (448,487)	$ (525,183)	$ (485,686)	$ (462,104)
County's covered payroll	$ 81,072	$ 80,096	$ 79,013	$ 77,359	$ 78,422	$ 71,669	$ 71,326	$ 71,286	$ 62,846
Plan fiduciary net position as a percentage of the total pension liability [3]	156.53%	173.62%	164.11%	153.31%	153.77%	160.17%	197.29%	193.88%	190.50%

[1] The amount presented for each fiscal year were determined as of the prior fiscal year ending June 30

[2] This schedule is intended to show information for ten years. The additional years' information will be displayed as it becomes available

[3] This will be the same percentage for all participant employers in the ROD plan

CABARRUS COUNTY, NORTH CAROLINA
SCHEDULE OF THE COUNTY CONTRIBUTIONS
REGISTER OF DEED'S SUPPLEMENTAL PENSION FUND
LAST NINE FISCAL YEARS [1]

EXHIBIT 17

	2022	2021	2020	2019	2018	2017	2016	2015	2014
Contractually required contribution	$ 26,821	$ 30,568	$ 23,488	$ 19,690	$ 19,516	$ 20,743	$ 19,597	$ 18,134	$ 17,494
Contributions in relation to the contractually required contribution	26,821	30,568	23,488	19,690	19,516	20,743	19,597	18,134	17,494
Contribution deficiency (excess)	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
County's covered payroll	$ 81,884	$ 81,072	$ 80,096	$ 79,013	$ 77,359	$ 78,422	$ 71,669	$ 71,326	$ 71,286
Contributions as a percentage of covered payroll	32.75%	37.70%	29.32%	24.92%	25.23%	26.45%	27.34%	25.42%	24.54%

[1] This schedule is intended to show information for ten years. The additional years' information will be displayed as it becomes available.

CABARRUS COUNTY, NORTH CAROLINA **EXHIBIT 18**

SCHEDULE OF CHANGES IN TOTAL PENSION LIABILITY
LAW ENFORCEMENT OFFICERS' SPECIAL SEPARATION ALLOWANCE
LAST SIX FISCAL YEARS

	2022	2021	2020	2019	2018	2017
Beginning balance	$ 13,003,554	$ 8,474,799	$ 7,374,262	$ 7,160,865	$ 6,676,726	$ 6,532,773
Service cost	600,037	379,104	281,417	289,280	249,707	283,709
Interest on the total pension liability	245,798	269,162	260,998	220,996	252,149	229,563
Differences between expected and actual experience in the measurement of the total pension liability	494,015	1,083,766	724,690	319,266	(145,794)	-
Changes of assumption or other inputs	(344,991)	3,233,320	241,394	(281,484)	416,835	(164,444)
Benefits payments	(535,809)	(436,597)	(407,962)	(334,661)	(288,758)	(204,875)
Ending balance of the total pension liability	$ 13,462,604	$ 13,003,554	$ 8,474,799	$ 7,374,262	$ 7,160,865	$ 6,676,726

The amounts presented for each fiscal year were determined as of the prior fiscal year ending December 31.

CABARRUS COUNTY, NORTH CAROLINA **EXHIBIT 19**

SCHEDULE OF TOTAL PENSION LIABILITY AS A PERCENTAGE OF COVERED-EMPLOYEE PAYROLL
LAW ENFORCEMENT OFFICERS' SPECIAL SEPARATION ALLOWANCE
LAST SIX FISCAL YEARS

	2022	2021	2020	2019	2018	2017
Total pension liability	$ 13,462,604	$ 13,003,554	$ 8,474,799	$ 7,374,262	$ 7,160,865	$ 6,676,726
Covered-employee payroll	12,917,051	12,448,861	10,156,862	9,482,279	9,441,196	10,335,413
Total pension liability as a percentage of covered-employee payroll	104.22%	104.46%	83.44%	77.77%	75.85%	64.60%

Notes to the Schedule:

Cabarrus County has no assets accumulated in a trust that meets the criteria in paragraph 4 of the GASB Statement 73 to pay related benefits.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OTHER SUPPLEMENTAL INFORMATION

- Combining Statements for Non-Major Funds
- Special Revenue Funds
- Capital Project Funds
- Fiduciary Funds

CABARRUS COUNTY, NORTH CAROLINA
COMBINING BALANCE SHEET
NON-MAJOR GOVERNMENTAL FUNDS
JUNE 30, 2022

	Special Revenue Funds									
	Emergency Telephone System Fund	Community Development Block Grant Fund	Cabarrus Arena and Events Center Fund	Fire Districts' Fund	Sheriff's Department Fund	Dept of Aging Fund	Social Services Payee Fund	Inter-governmental Fund	OPIOID Settlement Fund	Total Non-major Special Revenue Funds
ASSETS										
Cash and cash equivalents	$ 1,140,926	$ 46,845	$ 2,550,203	$ 17,780	$ 200,210	$ 149,066	$ 300,360	$ 121,353	$ -	$ 4,526,743
Due from other governments	57,597	-	-	58,915						116,512
Accounts receivable	-	200	29,465	-	-	-	-	2,933	-	32,598
Prepaid items	-	-	13,220	-	-	-	-	-	-	13,220
Restricted cash	-	-	51,741	-	-	-	-	-	413,100	464,841
Total assets	$ 1,198,523	$ 47,045	$ 2,644,629	$ 76,695	$ 200,210	$ 149,066	$ 300,360	$ 124,286	$ 413,100	$ 5,153,914
LIABILITIES										
Accounts payable and accrued liabilities	$ 365	$ -	$ 230,666	$ 76,695	$ 200	$ -	$ 19,888	$ 124,286	$ -	$ 452,100
Contract retainages	-	-	-	-	-	-	-	-	-	-
Unearned revenue	-	-	-	-	-	-	-	-	413,100	413,100
Total liabilities	365	-	230,666	76,695	200	-	19,888	124,286	413,100	865,200
DEFERRED INFLOWS OF RESOURCES	-	-	-	-	-	-	-	-	-	-
FUND BALANCES										
Nonspendable										
Prepaid items	-	-	13,220	-	-	-	-	-	-	13,220
Restricted										
Stabilization by state statute	57,597	200	29,465	58,915	-	-	-	2,933	-	149,110
Register of Deeds Automation & Enhancement	-	-	-	-	-	-	-	-	-	-
Emergency Telephone 911	1,140,561	-	-	-	-	-	-	-	-	1,140,561
Sheriff & State Safety programs	-	-	-	-	200,010	-	-	-	-	200,010
Community Development programs	-	46,845	-	-	-	-	-	-	-	46,845
Soil and Water programs	-	-	-	-	-	-	-	-	-	-
Cabarrus Arena and Events Center	-	-	51,741	-	-	-	-	-	-	51,741
Health Services	-	-	-	-	-	-	280,472	-	-	280,472
Committed										
Economic and physical development	-	-	-	-	-	-	-	-	-	-
Human services	-	-	-	-	-	149,066	-	-	-	149,066
Education	-	-	-	-	-	-	-	-	-	-
Culture and recreation	-	-	300,000	-	-	-	-	-	-	300,000
Assigned										
Culture and recreation	-	-	2,019,537	-	-	-	-	-	-	2,019,537
Unassigned	-	-	-	(58,915)	-	-	-	(2,933)	-	(61,848)
Total fund balances	1,198,158	47,045	2,413,963	-	200,010	149,066	280,472	-	-	4,288,714
Total liabilities, deferred inflows of resources and fund balances	$ 1,198,523	$ 47,045	$ 2,644,629	$ 76,695	$ 200,210	$ 149,066	$ 300,360	$ 124,286	$ 413,100	$ 5,153,914

CABARRUS COUNTY, NORTH CAROLINA
COMBINING BALANCE SHEET
NON-MAJOR GOVERNMENTAL FUNDS
JUNE 30, 2022

	Capital Projects Funds									
	Public School Building Fund	Construction and Renovation Fund	School Construction Fund	Limited Obligation Bonds 2017 Fund	Limited Obligation Bonds 2018 Fund	School Capital Projects Fund	Small Projects Fund	Cannon Memorial Library Fund	Total Capital Projects Funds	Total Non-major Governmental Funds
ASSETS										
Cash and cash equivalents	$ -	$ -	$ -	$ -	$ -	$ 10,611,110	$ 2,714,887	$ -	$ 13,325,997	$ 17,852,740
Due from other governments	-	-	-	-	-	-	-	-	-	116,512
Accounts receivable	-	-	-	-	-	-	-	-	-	32,598
Prepaid items	-	-	-	-	-	-	-	-	-	13,220
Restricted cash	-	-	-	-	-	-	-	-	-	464,841
Total assets	$ -	$ -	$ -	$ -	$ -	$ 10,611,110	$ 2,714,887	$ -	$ 13,325,997	$ 18,479,911
LIABILITIES										
Accounts payable and accrued liabilities	$ -	$ -	$ -	$ -	$ -	$ 2,115,531	$ 29,304	$ -	$ 2,144,835	$ 2,596,935
Contract retainages	-	-	-	-	-	1,114,370	-	-	1,114,370	1,114,370
Unearned revenue	-	-	-	-	-	-	-	-	-	413,100
Total liabilities	-	-	-	-	-	3,229,901	29,304	-	3,259,205	4,124,405
DEFERRED INFLOWS OF RESOURCES	-	-	-	-	-	-	113,452	-	113,452	113,452
FUND BALANCES										
Nonspendable										
Prepaid items	-	-	-	-	-	-	-	-	-	13,220
Restricted										
Stabilization by state statute	-	-	-	-	-	-	-	-	-	149,110
Register of Deeds Automation & Enhancement	-	-	-	-	-	-	375,178	-	375,178	375,178
Emergency Telephone 911	-	-	-	-	-	-	-	-	-	1,140,561
Sheriff & State Safety programs	-	-	-	-	-	-	-	-	-	200,010
Community Development programs	-	-	-	-	-	-	-	-	-	46,845
Soil and Water programs	-	-	-	-	-	-	109,775	-	109,775	109,775
Cabarrus Arena and Events Center	-	-	-	-	-	-	-	-	-	51,741
Health Services	-	-	-	-	-	-	-	-	-	280,472
Committed										
Economic and physical development	-	-	-	-	-	-	2,087,178	-	2,087,178	2,087,178
Human services	-	-	-	-	-	-	-	-	-	149,066
Education	-	-	-	-	-	7,381,209	-	-	7,381,209	7,381,209
Culture and recreation	-	-	-	-	-	-	-	-	-	300,000
Assigned										
Culture and recreation	-	-	-	-	-	-	-	-	-	2,019,537
Unassigned	-	-	-	-	-	-	-	-	-	(61,848)
Total fund balances	-	-	-	-	-	7,381,209	2,572,131	-	9,953,340	14,242,054
Total liabilities, deferred inflows of resources and fund balances	$ -	$ -	$ -	$ -	$ -	$ 10,611,110	$ 2,714,887	$ -	$ 13,325,997	$ 18,479,911

	Special Revenue Funds									
	Emergency Telephone System Fund	Community Development Block Grant Fund	Cabarrus Arena and Events Center Fund	Fire Districts' Fund	Sheriff's Department Fund	Dept of Aging Fund	Social Services Payee Fund	Inter-governmental Fund	OPIOID Settlement Fund	Total Non-major Special Revenue Funds
REVENUES										
Ad valorem taxes	$ -	$ -	$ -	$ 6,160,401	$ -	$ -	$ -	$ -	$ -	$ 6,160,401
Restricted intergovernmental	691,166	1,300	-	-	36,989	-	374,696	-	-	1,104,151
Intergovernmental - lottery	-	-	-	-	-	-	-	-	-	-
Program fees	-	-	337,556	-	793	-	-	1,725,446	-	2,063,795
Investment earnings	1,145	-	3,039	-	225	174	136	-	-	4,719
Donations	-	-	10,000	-	-	426	-	-	-	10,426
Miscellaneous	-	-	684	-	-	-	-	-	-	684
Total revenues	692,311	1,300	351,279	6,160,401	38,007	600	374,832	1,725,446	-	9,344,176
EXPENDITURES										
General government	-	-	-	-	-	-	-	-	-	-
Public safety	229,981	-	-	6,160,401	37,388	-	-	-	-	6,427,770
Economic and physical development	-	592	-	-	-	-	-	-	-	592
Environmental protection	-	-	-	-	-	-	-	-	-	-
Human services	-	-	-	-	-	-	262,153	-	-	262,153
Education	-	-	-	-	-	-	-	1,725,446	-	1,725,446
Culture and recreation	-	-	871,984	-	-	-	-	-	-	871,984
Debt service:										
Principal Interest	29,502	-	-	-	-	-	-	-	-	29,502
Interest and fees	262	-	-	-	-	-	-	-	-	262
Total expenditures	259,745	592	871,984	6,160,401	37,388	-	262,153	1,725,446	-	9,317,709
Excess (deficiency) of revenues over (under) expenditures	432,566	708	(520,705)	-	619	600	112,679	-	-	26,467
OTHER FINANCING SOURCES (USES)										
Debt proceeds	-	-	-	-	-	-	-	-	-	-
Transfer in	40,212	-	1,320,584	-	-	-	-	-	-	1,360,796
Transfer (out)	-	-	-	-	-	-	-	-	-	-
Total other financing sources (uses)	40,212	-	1,320,584	-	-	-	-	-	-	1,360,796
Net change in fund balances	472,778	708	799,879	-	619	600	112,679	-	-	1,387,263
Fund balance, July 1	725,380	46,337	1,614,084	-	199,391	148,466	167,793	-	-	2,901,451
Fund balance, June 30	$ 1,198,158	$ 47,045	$ 2,413,963	$ -	$ 200,010	$ 149,066	$ 280,472	$ -	$ -	$ 4,288,714

	Capital Projects Funds									
	Public School Building Fund	Construction and Renovations Fund	School Construction Fund	Limited Obligation Bonds 2017 Fund	Limited Obligation Bonds 2018 Fund	School Capital Projects Fund	Small Projects Fund	Cannon Memorial Library Fund	Total Capital Projects Funds	Total Non-major Governmental Funds
REVENUES										
Ad valorem taxes	$ -	$ -	$ -	$ -	$ -	$ -	$ 1,016,428	$ -	$ 1,016,428	$ 7,176,829
Restricted intergovernmental	-	-	-	1,538,966	1,038,464	-	167,726	-	2,745,156	3,849,307
Intergovernmental - lottery	2,937,000	-	-	-	-	-	-	-	2,937,000	2,937,000
Program fees	-	-	-	-	-	-	11,689	-	11,689	2,075,484
Investment earnings	-	-	-	-	-	-	2,686	9	2,695	7,414
Donations	-	-	-	-	-	-	-	-	-	10,426
Miscellaneous	-	-	-	-	-	-	7,500	-	7,500	8,184
Total revenues	2,937,000	-	-	1,538,966	1,038,464	-	1,206,029	9	6,720,468	16,064,644
EXPENDITURES										
General government	-	-	-	-	-	-	151,642	-	151,642	151,642
Public safety	-	476,858	-	-	-	-	-	-	476,858	6,904,628
Economic and physical development	-	-	-	-	-	-	97,228	-	97,228	97,820
Environmental protection	-	-	-	-	-	-	405	-	405	405
Human services	-	-	-	-	-	-	-	-	-	262,153
Education	457,000	-	-	39,623	23,900	28,341,414	-	-	28,861,937	30,587,383
Culture and recreation	-	45,549	-	-	-	-	-	-	45,549	917,533
Debt service:										
Principal Interest	-	-	-	-	-	-	-	-	-	29,502
Interest and fees	-	-	-	-	-	-	-	-	-	262
Total expenditures	457,000	522,407	-	39,623	23,900	28,341,414	249,275	-	29,633,619	38,951,328
Excess (deficiency) of revenues over (under) expenditures	2,480,000	(522,407)	-	1,499,343	1,014,564	(28,341,414)	956,754	9	(22,913,151)	(22,886,684)
OTHER FINANCING SOURCES (USES)										
Debt proceeds	-	-	-	-	-	16,317,242	-	-	16,317,242	16,317,242
Transfer in	-	-	-	-	-	15,534,199	-	-	15,534,199	16,894,995
Transfer (out)	(2,480,000)	(925,614)	(259,317)	(2,496,144)	(1,291,078)	-	-	(20,268)	(7,472,421)	(7,472,421)
Total other financing sources (uses)	(2,480,000)	(925,614)	(259,317)	(2,496,144)	(1,291,078)	31,851,441	-	(20,268)	24,379,020	25,739,816
Net change in fund balances	-	(1,448,021)	(259,317)	(996,801)	(276,514)	3,510,027	956,754	(20,259)	1,465,869	2,853,132
Fund balance, July 1	-	1,448,021	259,317	996,801	276,514	3,871,182	1,615,377	20,259	8,487,471	11,388,922
Fund balance, June 30	$ -	$ -	$ -	$ -	$ -	$ 7,381,209	$ 2,572,131	$ -	$ 9,953,340	$ 14,242,054


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SPECIAL REVENUE FUNDS

Special Revenue Funds are used to account for specific revenues that are legally restricted to expenditures for particular purposes

Emergency Telephone System – accounts for the receipt and disbursement of funds for the Cabarrus County Emergency 911 system.

Community Development Block Grant – accounts for the receipt and disbursement of grant funds from the Community Development Block Grant.

Cabarrus Arena and Events Center – accounts for the operations of the County owned Arena and Events Center and the annual Cabarrus County Fair.

Fire Districts' – accounts for the receipt of property taxes levied for each Fire Department District collected by Cabarrus County and then remitted to each fire department for the purpose of providing fire protection to a specific tax area.

Sheriff's Department – collects and appropriates Federal and State funds received specifically for the Cabarrus County Sheriff's Department.

Department of Aging – collects and appropriates contributions and private donations received specifically for the Cabarrus County Department of Aging's Senior Citizen programs and projects

Social Services – accounts for money deposited with the County through the Department of Social Services under a program which manages the financial affairs of persons unable or incapable of managing on their own.

Intergovernmental - is used to accumulate fines and forfeitures before they are distributed to the local School Boards; accounts for the accumulation of Register of Deeds fees that the County is required to remit to the State of North Carolina.

OPIOID – accounts for the receipt of funds as part of nationwide settlement related to multiple opioid lawsuits and disbursement of funds for opioid abatement and remediation activities.


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CABARRUS COUNTY, NORTH CAROLINA **SCHEDULE 3**

EMERGENCY TELEPHONE SYSTEM SPECIAL REVENUE FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2022

		Actual	
	Budget	Actual	Variance Positive (Negative)
REVENUES			
Restricted intergovernmental:			
NC 911 service fees	$ 691,166	$ 691,166	$ -
Investment earnings	1,500	1,145	(355)
Total revenues	692,666	692,311	(355)
EXPENDITURES			
Public Safety:			
Operations	703,114	229,981	473,133
Debt service:			
Principal	29,502	29,502	-
Interest	262	262	-
Total expenditures	732,878	259,745	473,133
Revenues over (under) expenditures	(40,212)	432,566	472,778
OTHER FINANCING SOURCES (USES)			
Transfer In - General Fund	40,212	40,212	-
Net change in fund balance	$ -	472,778	$ 472,778
Fund balance, July 1		725,380	
Fund balance, June 30		$ 1,198,158	

CABARRUS COUNTY, NORTH CAROLINA **SCHEDULE 4**

COMMUNITY DEVELOPMENT BLOCK GRANT SPECIAL REVENUE FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
FROM INCEPTION AND FOR THE FISCAL YEAR ENDED JUNE 30, 2022

	Project Authorization	Actual Prior Years	Actual Current Year	Actual Total to Date
REVENUES				
Restricted intergovernmental:				
CDBG program fees	$ 42,352	$ 42,352	$ -	$ 42,352
HOME Consortium grants	340,142	203,947	1,300	205,247
HOME program revenues	54,895	44,495	-	44,495
Total revenues	437,389	290,794	1,300	292,094
EXPENDITURES				
Economic and physical development:				
CDBG:				
Sub-contractor construction	42,352	41,817	-	41,817
HOME Consortium:				
Consultants	15,929	8,218	592	8,810
Sub-contractor construction	463,965	279,279	-	279,279
Total HOME consortium	479,894	287,497	592	288,089
Total expenditures	522,246	329,314	592	329,906
Revenues over (under) expenditures	(84,857)	(38,520)	708	(37,812)
OTHER FINANCING SOURCES (USES)				
Transfer in - General Fund	84,857	84,857	-	84,857
Net change in fund balance	$ -	$ 46,337	708	$ 47,045
Fund balance, July 1			46,337	
Fund balance, June 30			$ 47,045	

CABARRUS COUNTY, NORTH CAROLINA
CABARRUS ARENA AND EVENTS CENTER SPECIAL REVENUE FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2022

		Actual	
	Budget	Actual	Variance Positive (Negative)
REVENUES			
Arena and Events Center:			
Donations - Cabarrus Visitors Bureau	$ 197,500	$ 306,405	$ 108,905
Investment earnings	-	16	16
Total Arena and Events Center	197,500	306,421	108,921
County Fair:			
Program fees	694,737	31,151	(663,586)
Investment earnings	15,000	3,023	(11,977)
Miscellaneous	5,000	684	(4,316)
Total County Fair	714,737	34,858	(679,879)
Visitor Related Events:			
Donations - Cabarrus Visitors Bureau	10,000	10,000	-
Total revenues	922,237	351,279	(570,958)
EXPENDITURES			
Cultural and recreational:			
Arena and Events Center			
Management company	997,084	500,795	496,289
Other operating expenses	521,000	102,561	418,439
Total Arena & Events Center	1,518,084	603,356	914,728
County Fair:			
Salaries and employee benefits	166,775	151,717	15,058
Other operating expenses	547,962	116,911	431,051
Total County Fair	714,737	268,628	446,109

CABARRUS COUNTY, NORTH CAROLINA
CABARRUS ARENA AND EVENTS CENTER SPECIAL REVENUE FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2022

		Actual	
	Budget	Actual	Variance Positive (Negative)
Visitor Related Events:			
Total visitor-related events	10,000	-	10,000
Total expenditures	2,242,821	871,984	1,370,837
Revenues over (under) expenditures	(1,320,584)	(520,705)	799,879
OTHER FINANCING SOURCES (USES)			
Transfer in - General Fund	1,320,584	1,320,584	-
Net change in fund balance	$ -	799,879	$ 799,879
Fund balance, July 1		1,614,084	
Fund balance, June 30		$ 2,413,963	

CABARRUS COUNTY, NORTH CAROLINA

SCHEDULE 6

FIRE DISTRICTS SPECIAL REVENUE FUND

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL

FOR THE FISCAL YEAR ENDED JUNE 30, 2022

		Actual	
	Budget	Actual	Variance Positive (Negative)
REVENUES			
Ad valorem taxes	$ 6,444,748	$ 6,160,401	$ (284,347)
EXPENDITURES			
Public safety	6,444,748	6,160,401	284,347
Net change in fund balance	$ -	-	$ -
Fund balance, July 1		-	
Fund balance, June 30		$ -	

CABARRUS COUNTY, NORTH CAROLINA **SCHEDULE 7**

SHERRIFF'S DEPARTMENT SPECIAL REVENUE FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
FROM INCEPTION AND FOR THE FISCAL YEAR ENDED JUNE 30, 2022

	Project Authorization	Actual Prior Years	Actual Current Year	Actual Total to Date
REVENUES				
Federal Forfeiture Sharing	$ 114,390	$ 114,390	$ -	$ 114,390
Federal Forfeiture Sharing - Treasury	280,102	280,102	6,485	286,587
NC Substance Control Tax	502,497	480,512	30,504	511,016
Firing Range fees	34,833	34,038	793	34,831
Investment earnings:				
Federal Forfeiture sharing	8,007	7,991	32	8,023
Federal Forfeiture sharing - Treasury	13,337	13,300	80	13,380
NC Substance Control Tax	59,284	59,252	107	59,359
Firing Range	761	760	6	766
Total revenues	1,013,211	990,345	38,007	1,028,352
EXPENDITURES				
Public safety	746,158	510,326	3,153	513,479
Capital outlay:				
Equipment	176,204	153,701	34,235	187,936
Vehicles	268,300	304,378	-	304,378
Total expenditures	1,190,662	968,405	37,388	1,005,793
Revenues (under) expenditures	(177,451)	21,940	619	22,559
OTHER FINANCING SOURCES (USES)				
Transfer in - General Fund	285,138	285,138	-	285,138
Transfer (out)- General Fund	(107,687)	(107,687)	-	(107,687)
Total other financing sources (uses)	177,451	177,451	-	177,451
Net change in fund balance	$ -	$ 199,391	619	$ 200,010
Fund balance, July 1			199,391	
Fund balance, June 30			$ 200,010	

CABARRUS COUNTY, NORTH CAROLINA **SCHEDULE 8**

DEPARTMENT OF AGING SPECIAL REVENUE FUND

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL

FROM INCEPTION AND FOR THE FISCAL YEAR ENDED JUNE 30, 2022

		Actual		
	Project Authorization	Prior Years	Current Year	Total to Date
REVENUES				
Contributions and private donations	$ 196,102	$ 196,282	$ 426	$ 196,708
Investment earnings	22,081	23,266	174	23,440
Total revenues	218,183	219,548	600	220,148
EXPENDITURES				
Human Services:				
Special projects	218,183	71,082	-	71,082
Net change in fund balance	$ -	$ 148,466	600	$ 149,066
Fund balance, July 1			148,466	
Fund balance, June 30			$ 149,066	

CABARRUS COUNTY, NORTH CAROLINA **SCHEDULE 9**

SOCIAL SERVICES PAYEE FUND

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL

FOR THE YEAR ENDED JUNE 30, 2022

	Final Budget	Actual	Variance Positive (Negative)
REVENUES			
Restricted intergovernmental	$ 400,000	$ 374,696	$ (25,304)
Investment earnings	-	136	136
Total revenues	400,000	374,832	(25,168)
EXPENDITURES			
Current:			
Human services			
Payments made for the benefit of beneficiaries	400,000	262,153	137,847
Net change in fund balance	$ -	112,679	$ 112,679
Fund balance, beginning		167,793	
Fund balance, ending		$ 280,472	

CABARRUS COUNTY, NORTH CAROLINA

SCHEDULE 10

INTERGOVERNMENTAL FUND
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 2022

	Final Budget	Actual	Variance Positive (Negative)
REVENUES			
Sales and services			
Penalties, fines and forfeitures	$ 2,000,000	$ 1,725,446	$ (274,554)
EXPENDITURES			
Current:			
General government			
Payments of penalties, fines and forfeitures to the			
Legal fees	160,000	99,385	60,615
Cabarrus County Schools	1,546,000	1,451,743	94,257
Kannapolis City Schools	294,000	174,318	119,682
Total expenditures	2,000,000	1,725,446	274,554
Net change in fund balance	$ -	-	$ -
Fund balance, beginning		-	
Fund balance, ending		$ -	

CABARRUS COUNTY, NORTH CAROLINA

SCHEDULE 11

OPIOID SETTLEMENT FUND

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL

FROM INCEPTION AND FOR THE FISCAL YEAR ENDED JUNE 30, 2022

		Actual		
	Project Authorization	Prior Years	Current Year	Total to Date
REVENUES				
Opioid settlement funds	$ 1,321,587	$ -	$ -	$ -
EXPENDITURES				
General Government				
Health and Human Services	1,321,587	-	-	-
Net change in fund balance	$ -	$ -	-	$ -
Fund balance, July 1			-	
Fund balance, June 30			$ -	

CAPITAL PROJECTS FUNDS

The Capital Projects Funds are used to account for the acquisition and construction of major capital facilities other than those financed by proprietary funds and trust funds.

Public School Building – collects State public school funds and lottery proceeds and disbursing the funds for smaller non-debt school capital projects.

Construction and Renovation – accounts for the construction, renovation and equipping larger Capital projects for the County through the use of debt and non-debt sources.

School Construction – accounts for the planning, design, construction and/or renovation of schools through the use of non-debt General or Capital Reserve funds.

Limited Obligation Bonds (LOBS) 2017 - accounts for planning, design, construction and | or renovation of schools and other capital projects that are funded by debt issued in 2017.

Limited Obligation Bonds (LOBS) 2018 – accounts for planning, design, construction and/or renovation of schools and other capital projects funded by debt issued in 2018.

School Capital Projects – accounts for planning, design, construction and/or renovation of schools through the use of debt and non-debt sources.

Small Projects – collects and appropriates general fund revenues and federal and State grant funds received specifically for use by the appropriate Cabarrus County Department who has received the funds.

Cannon Memorial Library – collects and appropriates contributions and private donations received specifically for the Cabarrus County libraries to purchase books or to use on library programs and projects.


CABARRUS COUNTY SEAL
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NORTH CAROLINA

CABARRUS COUNTY, NORTH CAROLINA **SCHEDULE 12**

PUBLIC SCHOOL BUILDING CAPITAL PROJECTS FUND

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL

FROM INCEPTION AND FOR THE FISCAL YEAR ENDED JUNE 30, 2022

		Actual		
	Project Authorization	Prior Years	Current Year	Total to Date
REVENUES				
Intergovernmental				
Lottery proceeds: state	$ 15,230,000	$ 12,750,000	$ 2,480,000	$ 15,230,000
Lottery proceeds: Rowan County	457,000	-	457,000	457,000
Total revenues	15,687,000	12,750,000	2,937,000	15,687,000
EXPENDITURES				
Capital outlay - education:				
Rowan County projects	457,000	-	457,000	457,000
Revenues over expenditures	15,230,000	12,750,000	2,480,000	15,230,000
OTHER FINANCING SOURCES (USES)				
Transfer (out) - General Fund	(13,080,000)	(10,600,000)	(2,480,000)	(13,080,000)
Transfer (out) - School Construction - CPF	(1,650,000)	(1,650,000)	-	(1,650,000)
Transfer (out) - LOBS 2017 - CPF	(500,000)	(500,000)	-	(500,000)
Total other financing sources (uses)	(15,230,000)	(12,750,000)	(2,480,000)	(15,230,000)
Net change in fund balance	$ -	$ -	-	$ -
Fund balance, July 1			-	
Fund balance, June 30			$ -	

CABARRUS COUNTY, NORTH CAROLINA

SCHEDULE 13

CONSTRUCTION AND RENOVATIONS CAPITAL PROJECTS FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
FROM INCEPTION AND FOR THE FISCAL YEAR ENDED JUNE 30, 2022

	Project Authorization	Actual Prior Years	Actual Current Year	Actual Total to Date
REVENUES				
Contributions and private donations	$ 223,035	$ 223,035	$ -	$ 223,035
Rental fees	1,064,769	1,064,769	-	1,064,769
Sale of capital assets	1,012,441	1,012,441	-	1,012,441
PARTF Project Grant	350,000	350,000	-	350,000
Total revenues	2,650,245	2,650,245	-	2,650,245
EXPENDITURES				
Improvements				
General government	309,334	309,334	-	309,334
Public safety	1,514,828	1,037,970	476,858	1,514,828
Economic & physical development	78,618	78,618	-	78,618
Culture & recreation	244,652	199,103	45,549	244,652
Total improvements	2,147,432	1,625,025	522,407	2,147,432
Capital outlay	10,948,565	10,948,565	-	10,948,565
Total expenditures	13,095,997	12,573,590	522,407	13,095,997
Revenues (under) expenditures	(10,445,752)	(9,923,345)	(522,407)	(10,445,752)
OTHER FINANCING SOURCES (USES)				
Proceeds from Lease	3,666,394	3,666,394	-	3,666,394
Transfer in - General Fund	3,914,143	3,914,143	-	3,914,143
Transfer in - Capital Reserve Fund	9,035,939	9,035,939	-	9,035,939
Transfer in - Special Revenue Fund	41,438	41,438	-	41,438
Transfer in - Capital Project Funds	3,926,264	3,926,264	-	3,926,264
Transfer (out) - Capital Projects Fund	(9,372,812)	(9,212,812)	(160,000)	(9,372,812)
Transfer (out) - Community Investment Fund	(765,614)	-	(765,614)	(765,614)
Total other financing sources (uses)	10,445,752	11,371,366	(925,614)	10,445,752
Net change in fund balance	$ -	$ 1,448,021	(1,448,021)	$ -
Fund balance, July 1			1,448,021	
Fund balance, June 30			$ -	

* Prior years is updated for account closings

CABARRUS COUNTY, NORTH CAROLINA **SCHEDULE 14**

SCHOOL CONSTRUCTION CAPITAL PROJECTS FUND

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL

FROM INCEPTION AND FOR THE FISCAL YEAR ENDED JUNE 30, 2022

		Actual		
	Project Authorization	Prior Years	Current Year	Total to Date
EXPENDITURES				
Education				
Capital Outlay CCS - FMD	$ 877,466	$ 877,466	$ -	$ 877,466
Capital Outlay CCS - NONFMD	53,359	53,359	-	53,359
Capital Outlay - CAM Equipment	822,699	822,699	-	822,699
Multiple Schools Site Development, Busses	3,621,745	3,621,745	-	3,621,745
RCCC Cabarrus Business Technical Center	261,684	261,684	-	261,684
RCCC South Campus Fire Alarm	112,000	112,000	-	112,000
Mt. Pleasant Elementary School	1,613,720	1,613,720	-	1,613,720
JN Fries Middle School	300,000	300,000	-	300,000
AL Brown High School	432,903	432,903	-	432,903
Total expenditures	8,095,576	8,095,576	-	8,095,576
Revenues (under) expenditures	(8,095,576)	(8,095,576)	-	(8,095,576)
OTHER FINANCING SOURCES (USES)				
Transfer in - Capital Projects Fund	4,055	4,055	-	4,055
Transfer in - School Debt Fund CPF	23,246	23,246	-	23,246
Transfer in - LOBS 2017	1,340,296	1,340,296	-	1,340,296
Transfer in - LOBS 2018	528,958	528,958	-	528,958
Transfer in - General Fund	10,315,115	10,315,115	-	10,315,115
Transfer in - Capital Reserve Fund	6,053,512	6,053,512	-	6,053,512
Transfer (out) - County Capital Project Fund	(147,968)	(147,968)	-	(147,968)
Transfer (out) - School Capital Projects Fund	(9,383,614)	(9,383,614)	-	(9,383,614)
Transfer (out) - Community Investment Fund	(259,317)	-	(259,317)	(259,317)
Transfer (out) - Capital Reserve Fund	(378,707)	(378,707)	-	(378,707)
Total other financing sources (uses)	8,095,576	8,354,893	(259,317)	8,095,576
Net change in fund balance	$ -	$ 259,317	(259,317)	$ -
Fund balance, July 1			259,317	
Fund balance, June 30			$ -	

CABARRUS COUNTY, NORTH CAROLINA
LIMITED OBLIGATION BONDS 2017
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
FROM INCEPTION AND FOR THE FISCAL YEAR ENDED JUNE 30, 2022

	Project Authorization	Actual Prior Years	Actual Current Year	Actual Total to Date
REVENUES				
NC Department of Transportation	$ 1,538,966	$ -	$ 1,538,966	$ 1,538,966
Interest on investments	1,531,542	1,531,542	-	1,531,542
Total revenues	3,070,508	1,531,542	1,538,966	3,070,508
EXPENDITURES				
Legal fees	741,339	741,339	-	741,339
General Government	1,653,083	1,653,083	-	1,653,083
Education				
Performance Learning Center	3,811,311	3,811,311	-	3,811,311
West Cabarrus High School	75,335,941	75,296,318	39,623	75,335,941
Total Education	79,147,252	79,107,629	39,623	79,147,252
Capital Outlay:				
Downtown Parking Deck				
Land acquisition	262,630	262,630	-	262,630
Parking deck	12,781,374	12,781,374	-	12,781,374
Total capital outlay	13,044,004	13,044,004	-	13,044,004
Total expenditures	94,585,678	94,546,055	39,623	94,585,678
Revenues (under) expenditures	(91,515,170)	(93,014,513)	1,499,343	(91,515,170)

	Project Authorization	Actual Prior Years	Actual Current Year	Actual Total to Date
OTHER FINANCING SOURCES (USES)				
Premium on debt issued	8,374,879	8,374,879	-	8,374,879
Debt Proceeds - LOBS 2017	70,820,000	70,820,000	-	70,820,000
Transfer in - General Fund	2,650,083	2,650,083	-	2,650,083
Transfer in - Capital Reserve Fund	9,291,915	9,291,915	-	9,291,915
Transfer in - Construction and Renovation Fund	2,246,000	2,246,000	-	2,246,000
Transfer in - School Construction Fund CPF	4,933,803	4,933,803	-	4,933,803
Transfer in - Public School Capital Fund CPF	500,000	500,000	-	500,000
Transfer (out) - Capital Reserve Fund	(331,709)	(331,709)	-	(331,709)
Transfer (out) - Construction & Renovation Fund	(2,534,370)	(2,534,370)	-	(2,534,370)
Transfer (out) - School Construction Fund	(1,358,824)	(1,358,824)	-	(1,358,824)
Transfer (out) - County Capital Project Fund	(148,544)	(148,544)	-	(148,544)
Transfer (out) - Community Investment Fund	(2,496,144)	-	(2,496,144)	(2,496,144)
Transfer (out) - General Fund	(431,919)	(431,919)	-	(431,919)
Total other financing sources (uses)	91,515,170	94,011,314	(2,496,144)	91,515,170
Net change in fund balance	$ -	$ 996,801	(996,801)	$ -
Fund balance, July 1			996,801	
Fund balance, June 30			$ -	

CABARRUS COUNTY, NORTH CAROLINA **SCHEDULE 16**

LIMITED OBLIGATION BONDS 2018

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL

FROM INCEPTION AND FOR THE FISCAL YEAR ENDED JUNE 30, 2022

	Project Authorization	Actual Prior Years	Actual Current Year	Actual Total to Date
REVENUES				
NC Department of Transportation	$ 1,038,464	$ -	$ 1,038,464	$ 1,038,464
Interest on investments	236,258	236,258	-	236,258
Total revenues	1,274,722	236,258	1,038,464	1,274,722
EXPENDITURES				
Hickory Ridge Elementary	35,214,857	35,214,857	-	35,214,857
RCCC Advanced Technology Center	16,846,355	16,846,355	-	16,846,355
RCCC Land	1,721,000	1,721,000	-	1,721,000
Mount Pleasant High School - HVAC	3,691,183	3,691,183	-	3,691,183
Multiple School Mobile Units	2,095,676	2,095,676	-	2,095,676
JN Fries - HVAC	3,595,936	3,572,036	23,900	3,595,936
Legal Fees	416,293	416,293	-	416,293
Total expenditures	63,581,300	63,557,400	23,900	63,581,300
Revenues (under) expenditures	(62,306,578)	(63,321,142)	1,014,564	(62,306,578)
OTHER FINANCING SOURCES (USES)				
Proceeds from LOBS 2018	54,680,000	54,680,000	-	54,680,000
Transfer in - General Fund	901,000	901,000	-	901,000
Transfer in - Capital Reserve Fund	7,942,288	7,942,288	-	7,942,288
Transfer in - School Construction Fund	668,033	668,033	-	668,033
Transfer (out) - General Fund	(1,041,915)	(3,451)	(1,038,464)	(1,041,915)
Transfer (out) - Community Investment Fund	(252,614)	-	(252,614)	(252,614)
Transfer (out) - School Construction Fund	(590,214)	(590,214)	-	(590,214)
Total other financing sources (uses)	62,306,578	63,597,656	(1,291,078)	62,306,578
Net change in fund balance	$ -	$ 276,514	(276,514)	$ -
Fund balance, July 1			276,514	
Fund balance, June 30			$ -	

CABARRUS COUNTY, NORTH CAROLINA **SCHEDULE 17**

SCHOOL CAPITAL PROJECTS FUND

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL

FROM INCEPTION AND FOR THE FISCAL YEAR ENDED JUNE 30, 2022

		Actual		
	Project Authorization	Prior Years	Current Year	Total to Date
REVENUES				
NC Department of Transportation Grant	$ 1,300,000	$ -	$ -	$ -
EXPENDITURES				
Roberta Road Middle School	$ 56,599,331	$ 31,446,927	$ 19,472,328	$ 50,919,255
New High School	9,513,790	5,252,689	-	5,252,689
R. Brown McAllister Elementary	39,950,000	55,588	1,581,684	1,637,272
Cabarrus County School Maintenance	18,840,948	997,448	5,069,131	6,066,579
Kannapolis City School Maintenance	3,196,931	388,604	1,943,408	2,332,012
Rowan Cabarrus Community College Maintenance	1,669,571	455,321	274,863	730,184
Total expenditures	129,770,571	38,596,577	28,341,414	66,937,991
OTHER FINANCING SOURCES (USES)				
Proceeds from LOBS 2020A	42,212,275	31,863,539	13,368,325	45,231,864
Proceeds from LOBS 2022B	60,119,877	-	2,948,917	2,948,917
Transfer in - General Fund	16,079,739	4,420,509	11,659,230	16,079,739
Transfer in - Capital Projects	9,522,511	9,522,511	-	9,522,511
Transfer in - Capital Reserve	1,662,314	1,662,314	-	1,662,314
Transfer in - Community Investment Fund	3,874,969	-	3,874,969	3,874,969
Transfer (out) - Capital Reserve	(5,001,114)	(5,001,114)	-	(5,001,114)
Total other financing sources (uses)	128,470,571	42,467,759	31,851,441	74,319,200
Net change in fund balance	$ -	$ 3,871,182	3,510,027	$ 7,381,209
Fund balance, July 1			3,871,182	
Fund balance, June 30			$ 7,381,209	

CABARRUS COUNTY, NORTH CAROLINA
SMALL PROJECTS CAPITAL PROJECTS FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
FROM INCEPTION AND FOR THE FISCAL YEAR ENDED JUNE 30, 2022

	Project Authorization	Actual Prior Years	Actual Current Year	Actual Total to Date
REVENUES				
Board of Elections:				
Investment earnings	$ 34,130	$ 34,128	$ 1	$ 34,129
Register of Deeds:				
Automation & enhancement fees	2,179,413	2,047,647	167,726	2,215,373
Investment earnings	68,805	68,557	591	69,148
Total Register of Deeds	2,248,218	2,116,204	168,317	2,284,521
Community Development:				
Program fees	24,322	14,110	10,212	24,322
Soil & Water:				
Grants	962,621	687,225	-	687,225
Stewardship Fund	52,250	52,250	-	52,250
Deferred tax collections	443,823	436,558	-	436,558
Program fees	17,873	16,619	1,477	18,096
Contribution and donations	2,898	2,898	-	2,898
Investment earnings	1,693	1,693	-	1,693
Total Soil & Water	1,481,158	1,197,243	1,477	1,198,720
Elma Lomax Incubator Farm:				
Deferred tax collections	267,000	187,000	80,000	267,000
Local Agriculture Preservation:				
Deferred tax collections	4,552,761	3,623,752	936,428	4,560,180
Lease on land	7,500	-	7,500	7,500
Investment earnings	128,342	127,695	2,094	129,789
Total Soil & Water	4,688,603	3,751,447	946,022	4,697,469
Total revenues	8,743,431	7,300,132	1,206,029	8,506,161

CABARRUS COUNTY, NORTH CAROLINA
SMALL PROJECTS CAPITAL PROJECTS FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
FROM INCEPTION AND FOR THE FISCAL YEAR ENDED JUNE 30, 2022

		Actual		
	Project Authorization	Prior Years	Current Year	Total to Date
EXPENDITURES				
Operations:				
General Govt - Board of Elections	86,316	111,677	-	111,677
General Govt - Register of Deeds	2,325,723	1,757,701	151,642	1,909,343
Economic Development - Community Development	79,223	40,369	17,228	57,597
Economic Development - Elma Lomax	267,000	187,000	80,000	267,000
Environmental Protection - Soil & Water	1,567,303	1,088,540	405	1,088,945
Environ Protect - Local Agric Preservation	1,892,404	-	-	-
Total Operations	6,217,969	3,185,287	249,275	3,434,562
Capital Outlay:				
Equipment and furniture	152,899	127,530	-	127,530
Total expenditures	6,370,868	3,312,817	249,275	3,562,092
Revenues over (under) expenditures	2,372,563	3,987,315	956,754	4,944,069
OTHER FINANCING SOURCES (USES)				
Transfer in - General Fund	293,837	293,837	-	293,837
Transfer in - Capital Reserve Fund	150,000	150,000	-	150,000
Transfer (out) - General Fund	(25,000)	(25,000)	-	(25,000)
Transfer (out) - Capital Project Fund	(2,791,400)	(2,790,775)	-	(2,790,775)
Total other financing sources (uses)	(2,372,563)	(2,371,938)	-	(2,371,938)
Net change in fund balance	$ -	$ 1,615,377	956,754	$ 2,572,131
Fund balance, July 1			1,615,377	
Fund balance, June 30			$ 2,572,131	

CABARRUS COUNTY, NORTH CAROLINA

SCHEDULE 19

CANNON MEMORIAL LIBRARY CAPITAL PROJECTS FUND

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL

FROM INCEPTION AND FOR THE FISCAL YEAR ENDED JUNE 30, 2022

		Actual		
	Project Authorization	Prior Year	Current Year	Total to Date
REVENUES				
Contributions and donations	$ 935,089	$ 935,089	$ -	$ 935,089
Investment earnings	203,346	203,337	9	203,346
Total revenues	1,138,435	1,138,426	9	1,138,435
EXPENDITURES				
Cultural and Recreation:				
Special projects	105,576	105,676	-	105,676
Revenues over expenditures	1,032,859	1,032,750	9	1,032,759
OTHER FINANCING SOURCES (USES)				
Transfer in - General Fund	9,740	9,740	-	9,740
Transfer (out) - General Fund	(1,042,599)	(1,022,231)	(20,268)	(1,042,499)
Total other financing sources (uses)	(1,032,859)	(1,012,491)	(20,268)	(1,032,759)
Net change in fund balance	$ -	$ 20,259	(20,259)	$ -
Fund balance, July 1			20,259	
Fund balance, June 30			$ -	

FIDUCIARY FUNDS

Custodial Funds are used to report fiduciary activities that are not required to be reported in pension (and other employee benefit) trust funds, investment trust funds, or private-purpose trust funds. These funds are used to account for assets the County holds on behalf of others that meet certain criteria.

INDIVIDUAL FUND DESCRIPTIONS

CUSTODIAL FUNDS:

Undistributed Taxes – is used to account for property taxes collected before they are distributed to local municipalities.

Jail Commissary – is used to account for inmate's money deposited with the County when an inmate is housed at the County detention center. The money can be used by inmate to purchase commissary items. Unused monies are returned to the inmate upon their release.

PENSION TRUST FUNDS

OPEB Trust Fund – accounts for the County's contributions for healthcare coverage provided to qualified retirees.


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CABARRUS COUNTY, NORTH CAROLINA **SCHEDULE 20**

COMBINING STATEMENT OF FIDUCIARY NET POSITION
CUSTODIAL FUNDS
JUNE 30, 2022

	Undistributed Taxes	Jail Commissary	Total Custodial Funds
ASSETS			
Cash and cash equivalents	$ 1,431,684	$ 155,802	$ 1,587,486
Taxes receivable for other governments, net	1,030,338	-	1,030,338
Total assets	2,462,022	155,802	2,617,824
NET POSITION			
Restricted for:			
Individuals, organizations, and other governments	2,462,022	155,802	2,617,824
Total net position	$ 2,462,022	$ 155,802	$ 2,617,824

CABARRUS COUNTY, NORTH CAROLINA

SCHEDULE 21

COMBINING STATEMENT OF CHANGES IN FIDUCIARY NET POSITION
CUSTODIAL FUNDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2022

	Undistributed Taxes	Jail Commissary	Total Custodial Funds
ADDITIONS			
Ad valorem taxes for other governments	$ 118,611,082	$ -	$ 118,611,082
Collections on behalf of inmates	-	869,622	869,622
Total additions	118,611,082	869,622	119,480,704
DEDUCTIONS			
Tax distributions to other governments	118,919,284	-	118,919,284
Payments on behalf of inmates	-	769,528	769,528
Total deductions	118,919,284	769,528	119,688,812
Net increase (decrease) in fiduciary net position	(308,202)	100,094	(208,108)
Net position, beginning, as restated	2,770,224	55,708	2,825,932
Net position, ending	$ 2,462,022	$ 155,802	$ 2,617,824

CABARRUS COUNTY, NORTH CAROLINA **SCHEDULE 22**

COMBINING STATEMENT OF FIDUCIARY NET POSITION
OPEB TRUST FUND
FOR THE FISCAL YEAR ENDED JUNE 30, 2022

	OPEB Trust Fund	TOTAL
ASSETS		
Cash and cash equivalents	$ 2,002,678	$ 2,002,678
Total assets	2,002,678	2,002,678
NET POSITION		
Restricted for:		
Post employment benefits other than pensions	2,002,678	2,002,678
Total net position	$ 2,002,678	$ 2,002,678

CABARRUS COUNTY, NORTH CAROLINA **SCHEDULE 23**

COMBINING STATEMENT OF CHANGES IN FIDUCIARY NET POSITION

OPEB TRUST FUND

FOR THE FISCAL YEAR ENDED JUNE 30, 2022

	OPEB TRUST FUND	TOTAL
ADDITIONS		
Employer contributions	$ 2,000,000	$ 2,000,000
Investment income	2,678	2,678
Total additions	2,002,678	2,002,678
Net increase (decrease) in fiduciary net position	2,002,678	2,002,678
Net position, July 1	-	-
Net position, June 30	$ 2,002,678	$ 2,002,678

INTERNAL SERVICE FUNDS

Internal Service Funds are used to account for the financing of goods and services provided by one department or agency to other departments or agencies of the County on a cost reimbursement basis

Workers' Compensation | Property Liability was established to accumulate premiums and pay all claims and related expenses for workers' compensation and property liability activities.

Self-Insured Medical | Dental was established as a self-insurance fund for employee health and dental insurance coverage. The employee's premium and the County's contribution are deposited in this fund. Payments for health and dental coverage are made to third-party administrators for the statement of claims plus administrative expenses.


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	Workers' Compensation and Property Liability Fund	Medical Dental Fund	Total
ASSETS			
Cash and cash equivalents	$ 7,426,729	$ 4,422,678	$ 11,849,407
Prepaid expenses	-	3,623	3,623
Total current assets	7,426,729	4,426,301	11,853,030
Capital assets:			
Vehicles and equipment	29,664	-	29,664
Less: Accumulated depreciation	(25,709)	-	(25,709)
Total capital assets (net)	3,955	-	3,955
Total assets	7,430,684	4,426,301	11,856,985
LIABILITIES			
Accounts payable	-	129,154	129,154
Amounts payable for future claims	599,285	1,090,000	1,689,285
Total liabilities	599,285	1,219,154	1,818,439
NET POSITION			
Net investment in capital assets	3,955	-	3,955
Unrestricted	6,827,444	3,207,147	10,034,591
Total Net Position	$ 6,831,399	$ 3,207,147	$ 10,038,546

INTERNAL SERVICE FUNDS
COMBINING STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN FUND BALANCES
FOR THE FISCAL YEAR ENDED JUNE 30, 2022

	Workers' Compensation and Property Liability Fund	Medical Dental Fund	Total
Operating revenues:			
Insurance premiums	$ 1,634,869	$ 14,128,898	$ 15,763,767
Program fees	-	31,276	31,276
Insurance refunds	83,326	721,801	805,127
Total operating revenues	1,718,195	14,881,975	16,600,170
Operating expenses:			
Depreciation	5,933	-	5,933
General administrative and other	1,049,178	2,910,712	3,959,890
Claims	994,636	14,712,880	15,707,516
Total operating expenses	2,049,747	17,623,592	19,673,339
Operating income (loss)	(331,552)	(2,741,617)	(3,073,169)
Nonoperating revenues:			
Investment earnings	8,422	2,925	11,347
Total nonoperating revenues	8,422	2,925	11,347
Income (loss) before contributions	(323,130)	(2,738,692)	(3,061,822)
Transfers:			
Transfers in	(148,680)	-	(148,680)
Transfers out - General Fund	-	2,000,000	2,000,000
Change in net position	(471,810)	(738,692)	(1,210,502)
Net position, July 1	7,303,209	3,945,839	11,249,048
Net position, June 30	$ 6,831,399	$ 3,207,147	$ 10,038,546

CABARRUS COUNTY, NORTH CAROLINA
SELF-INSURED WORKERS' COMPENSATION AND LIABILITY INTERNAL SERVICES FUND
SCHEDULE OF REVENUES AND EXPENDITURES - FINANCIAL PLAN AND ACTUAL (NON-GAAP)
FOR THE FISCAL YEAR ENDED JUNE 30, 2022

	2022		
	Financial Plan	Actual	Variance Favorable (Unfavorable)
Revenues:			
Property Liability:			
Operating revenues:			
Insurance premiums	$ -	$ 45,386	$ 45,386
Insurance refunds	81,613	83,326	1,713
Total operating revenues	81,613	128,712	47,099
Nonoperating revenues:			
Investment earnings	10,000	8,422	(1,578)
Total nonoperating revenues	10,000	8,422	(1,578)
Workers Compensation			
Operating revenues:			
Insurance premiums	1,300,000	1,589,483	289,483
Total operating revenues	1,300,000	1,589,483	289,483
Total revenues	1,391,613	1,726,617	335,004
Expenditures:			
Property Liability:			
General and administrative - Premiums	831,607	795,025	36,582
Claims	492,500	395,000	97,500
Consultants	18,500	18,500	-
Total liability	1,342,607	1,208,525	134,082

	2022		
	Financial Plan	Actual	Variance Favorable (Unfavorable)
Workers Compensation			
General and administrative - premiums	230,254	200,253	30,001
Purchased services	14,530	7,900	6,630
Claims	1,034,246	599,636	434,610
Consultant	27,500	27,500	-
Total workers compensation	1,306,530	835,289	471,241
Total expenditures	2,649,137	2,043,814	605,323
Revenues over (under) expenditures	(1,257,524)	(317,197)	940,327
Fund balance appropriated	1,406,204	-	(1,406,204)
Transfers:			
Transfers to - General Fund	(148,680)	(148,680)	-
Revenues and transfers over (under) expenditures	$ -	(465,877)	$ (465,877)
Reconciliation from budgetary basis (modified accrual) to full accrual:			
Reconciling items:			
Depreciation		(5,933)	
Total reconciling items		(5,933)	
Change in net position		$ (471,810)	

CABARRUS COUNTY, NORTH CAROLINA

SCHEDULE 27

SELF-INSURED MEDICAL AND DENTAL INTERNAL SERVICE FUND
SCHEDULE OF REVENUES AND EXPENDITURES - FINANCIAL PLAN AND ACTUAL (NON-GAAP BASIS)
FOR THE FISCAL YEAR ENDED JUNE 30, 2022

	2022		
	Financial Plan	Actual	Variance Favorable (Unfavorable)
MEDICAL			
Operating revenues:			
Insurance premiums	$ 13,306,556	$ 13,604,137	$ 297,581
Insurance refunds	662,550	721,801	59,251
Program fees	30,001	31,276	1,275
Total operating revenues	13,999,107	14,357,214	358,107
DENTAL			
Operating revenues:			
Insurance premiums	505,956	524,761	18,805
Total operating revenues	14,505,063	14,881,975	376,912
Nonoperating revenues:			
Investment earnings	25,000	2,925	(22,075)
Total revenues	14,530,063	14,884,900	354,837
MEDICAL			
General and administrative	2,883,103	2,837,943	45,160
Claims	15,484,154	14,283,658	1,200,496
Total hospitalization	18,367,257	17,121,601	1,245,656
DENTAL			
General and administrative	73,000	72,769	231
Claims	432,956	429,222	3,734
Total dental	505,956	501,991	3,965
Total expenditures	18,873,213	17,623,592	1,249,621
Income (loss) before contributions	(4,343,150)	(2,738,692)	1,604,458
Transfers:			
Transfers in - General Fund	2,000,000	2,000,000	-
Revenues and transfers over (under) expenditures	(2,343,150)	(738,692)	1,604,458
Fund balance appropriated	2,343,150	-	2,343,150
Change in net position	$ -	$ (738,692)	$ (738,692)

INTERNAL SERVICE FUNDS
COMBINING STATEMENT OF CASH FLOWS
FOR THE FISCAL YEAR ENDED JUNE 30, 2022

	Workers' Compensation and Property Liability Fund	Medical Dental Fund	Total
Cash flows from operating activities:			
Cash received from customers	$ -	$ 5,835	$ 5,835
Cash received from departments	1,718,195	15,107,096	16,825,291
Cash paid to suppliers for goods and services	(1,998,711)	(17,788,775)	(19,787,486)
Net cash provided (used) for operating activities	(280,516)	(2,675,844)	(2,956,360)
Cash flows from noncapital financing:			
Transfer in	-	2,000,000	2,000,000
Transfer out	(148,680)	-	(148,680)
Net cash provided (used) from noncapital financing	(148,680)	2,000,000	1,851,320
Cash flows from investing activities:			
Interest received on investments	12,406	5,066	17,472
Net increase (decrease) in cash and cash equivalents	(416,790)	(670,778)	(1,087,568)
Cash and cash equivalents, July 1	7,843,519	5,093,456	12,936,975
Cash and cash equivalents, June 30	$ 7,426,729	$ 4,422,678	$ 11,849,407
Reconciliation of operating income (loss) to net cash provided by (used for) operating activities:			
Operating income (loss)	$ (331,552)	$ (2,741,617)	$ (3,073,169)
Depreciation expense	5,933	-	5,933
(Increase) decrease in accounts receivable and prepaid expenses	-	230,957	230,957
Increase (decrease) in accounts payable and accrued liabilities	45,103	(165,184)	(120,081)
Total adjustments	51,036	65,773	116,809
Net cash provided by (used for) operating activities	$ (280,516)	$ (2,675,844)	$ (2,956,360)

OTHER SCHEDULES

Tax Receivable and Tax Levy - schedules report the balance of the past ten years of tax levies and provides detailed information concerning the current tax assessment and levy.

General Fund - accounts for resources traditionally associated with government that are not required legally or by sound financial management to be accounted for in other funds.

Community Investment Fund – sub fund of the general fund and accounts for sales tax | lottery revenue dedicated to school capital and property tax revenues for debt | capital projects. This fund also accounts for debt service expenditures and transfers to Capital Projects Funds.

County Capital Projects Fund – accounts for construction, renovations, and larger Capital projects for the County using debt and non-debt sources.

CARES Act Relief Fund - accounts for funding received from the federal government to cover COVID-19 expenditures for public health emergencies.

Landfill Fund - accounts for the operations that are financed and operated in a manner like private business or where the board has decided that the determination of revenues earned, costs incurred and | or net income is necessary for management accountability. The schedule presents the results of operation for the Landfill on the modified accrual basis for comparison to the legally adopted budget. A reconciliation of the modified accrual basis to the full accrual basis (per generally accepted accounting principles) follows the schedule.


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Fiscal Year	Uncollected Balance June 30, 2021	Additions	Collections and Credits	Uncollected Balance June 30, 2022
2022	$ -	$ 222,305,257	$ 220,927,405	$ 1,377,852
2021	1,977,056	-	1,543,143	433,913
2020	818,223	-	437,890	380,335
2019	263,732	-	99,886	163,846
2018	567,280	-	34,208	533,072
2017	96,575	-	25,411	71,164
2016	113,055	-	11,365	101,690
2015	121,039	-	9,245	111,794
2014	114,622	-	6,202	108,420
2013	200,867	-	5,535	195,332
2012	143,470	-	143,470	-
Total	$ 4,415,919	$ 222,305,257	$ 223,243,759	3,477,418
Less: Allowance for uncollectible accounts:				
General Fund				(1,831,489)
Ad valorem taxes receivable (net):				
General Fund				$ 1,645,929
Reconciliation to revenues:				
Ad valorem taxes - General Fund				$ 222,604,848
Penalties collected on ad valorem taxes - Custodial Fund				360,707
Total ad valorem taxes and penalties				222,965,555
Reconciling items:				
Deferred taxes				672,003
Interest collected				(748,241)
Taxes written-off				106,698
Abatement of prior year taxes				146,763
Collection of tax previously written-off				(20,858)
NCVTS refunds				121,839
Total reconciling items				278,204
Total collections and credits				$ 223,243,759

	County-wide			Total Levy	
	Property Valuation	Rate	Amount of Levy	Property Excluding Registered Motor Vehicles	Registered Motor Vehicles
Original levy:					
Property taxed at current year's rate	$ 29,827,387,176	$ 0.7400	$ 220,701,672	$ 201,320,829	$ 19,380,843
Penalties	-		133,045	133,045	-
Total	29,827,387,176		220,834,717	201,453,874	19,380,843
Discoveries:					
Current year taxes	238,664,089	0.7400	502,910	502,186	724
Prior year taxes	-		1,250,809	1,250,828	-
Penalties	-		106,762	106,762	-
Total	238,664,089		1,860,481	1,859,776	724
Releases	(53,951,075)		(389,941)	(390,050)	109
Total property valuation	$ 30,012,100,190				
Net levy			222,305,257	202,923,600	19,381,676
Uncollected taxes at June 30, 2022			1,377,852	1,377,852	-
Current year's taxes collected			$ 220,927,405	$ 201,545,748	$ 19,381,676
Current levy collection percentage			99.38%	99.32%	100.00%

Secondary market disclosures:

Assessed valuation:		
Assessment ratio[1]		100%
Real property	$	24,553,345,415
Personal property		4,993,030,074
Public service companies[2]		465,724,701
Total assessed valuation	$	30,012,100,190
Tax rate per $100		0.7400
Levy (includes discoveries, releases and abatements)[3]	$	222,305,257

In addition to the County-wide rate, the following table lists the levies by the County on behalf of fire protection districts for the fiscal year ended June 30:

Fire protection districts[4]	$	5,673,641

[1] Percentage of appraised value has been established by statute.
[2] Valuation of railroads, telephone companies and other utilities as determined by the North Carolina Property Tax Commission.
[3] Levy includes penalties.
[4] Levy excludes motor vehicle taxes.

Secondary market disclosures (continued):

Taxpayer	Type of Business	Assessed Valuation	Percentage of Total Assessed Valuation
Corning, Incorporated	Manufacturing	$ 472,785,111	1.58%
Mall at Concord Mills LP	Retail Center	228,039,604	0.76%
Charlotte Motor Speedway Inc	Sports - Racing	206,874,320	0.69%
Castle & Cooke NC LLC / David H Murdock	Real Estate	201,089,730	0.67%
Celgard LLC	Manufacturing	186,776,961	0.62%
Duke Energy Corp	Public Service Co	176,101,519	0.59%
Weinstein Properties	Real Estate	134,484,530	0.45%
The Silverman Group	Real Estate Developers	123,972,120	0.41%
Hendrick Automotive	Automotive Sales	118,847,390	0.40%
Great Wolf Lodge of the Carolinas	Amusement / Entertainment	114,025,825	0.38%
Totals		$ 1,962,997,110	6.55%

[1]More information about principal property taxpayers can be found on Table 7.

	Final Budget	Actual	Variance Positive (Negative)
REVENUES			
Ad Valorem Taxes:			
Taxes - current	$ 211,283,933	$ 220,078,522	$ 8,794,589
Taxes - delinquent	1,200,000	1,778,085	578,085
Interest	540,000	748,241	208,241
Total	213,023,933	222,604,848	9,580,915
Local Option Sales Taxes:			
Sales tax - one cent	22,386,947	26,026,642	3,639,695
Sales tax - half cent (40)	9,157,540	11,144,571	1,987,031
Sales tax - half cent (42)	5,694,466	6,772,395	1,077,929
Sales tax - half cent (44)	-	74	74
Sales tax fire districts	1,238,539	1,520,576	282,037
Total	38,477,492	45,464,258	6,986,766
Other Taxes:			
Franchise fees	528,000	448,608	(79,392)
Gross receipts tax	225,000	315,372	90,372
Heavy equipment tax	80,000	133,844	53,844
Total	833,000	897,824	64,824
Intergovernmental Revenues:			
Federal and state grants	21,903,869	21,552,462	(351,407)
Court facilities fees	350,000	288,403	(61,597)
ABC profit distribution	120,000	227,863	107,863
Other intergovernmental	6,415,500	7,739,198	1,323,698
Total	28,789,369	29,807,926	1,018,557
Permits and Fees:			
Inspection fees	5,200,000	5,276,035	76,035
Register of Deeds	3,970,500	5,148,067	1,177,567
Other permits	459,942	389,399	(70,543)
Total	9,630,442	10,813,501	1,183,059

	Final Budget	Actual	Variance Positive (Negative)
Sales and Services:			
Rental fees	35,350	33,635	(1,715)
Ambulance fees	6,640,000	8,281,856	1,641,856
Jail fees	732,860	676,158	(56,702)
Library fees	100,000	26,583	(73,417)
Recreation fees	636,907	402,519	(234,388)
Human services	138,748	95,072	(43,676)
Transportation	1,036,000	661,465	(374,535)
Tax collection fees	285,000	345,701	60,701
Other sales and services	3,531,960	3,222,038	(309,922)
Total	13,136,825	13,745,027	608,202
Investment Earnings:			
Interest on investments	100,000	(1,865,628)	(1,965,628)
Total	100,000	(1,865,628)	(1,965,628)
Miscellaneous:			
Private contributions and donations	369,885	388,136	18,251
Sale of materials and capital assets	608,803	718,627	109,824
Other	129,980	272,784	142,804
Total	1,108,668	1,379,547	270,879
Total revenues	305,099,729	322,847,303	17,747,574
EXPENDITURES			
General Government			
Board of Commissioners			
Personnel services	458,185	435,385	22,800
Operations	772,798	793,595	(20,797)
Total	1,230,983	1,228,980	2,003

	Final Budget	Actual	Variance Positive (Negative)
County Manager			
Personnel services	2,354,202	2,235,553	118,649
Operations	990,662	560,611	430,051
Capital outlay	100,000	-	100,000
Total	3,444,864	2,796,164	648,700
Communications & Outreach			
Personnel services	592,637	579,848	12,789
Operations	242,228	108,059	134,169
Total	834,865	687,907	146,958
Human Resources			
Personnel services	1,067,899	830,269	237,630
Operations	252,892	190,672	62,220
Capital outlay	20,556	13,504	7,052
Total	1,341,347	1,034,445	306,902
Tax Collector			
Personnel services	646,440	621,978	24,462
Operations	592,106	640,695	(48,589)
Capital outlay	1,416	1,323	93
Total	1,239,962	1,263,996	(24,034)
Tax Administration			
Personnel services	2,642,858	2,634,552	8,306
Operations	184,776	146,795	37,981
Total	2,827,634	2,781,347	46,287
Board of Elections			
Personnel services	1,160,676	700,224	460,452
Operations	725,224	401,315	323,909
Capital outlay	276,770	208,752	68,018
Total	2,162,670	1,310,291	852,379

	Final Budget	Actual	Variance Positive (Negative)
Register of Deeds			
Personnel services	664,818	655,821	8,997
Operations	77,447	76,279	1,168
Total	742,265	732,100	10,165
Finance			
Personnel services	1,380,333	1,372,882	7,451
Operations	256,459	161,693	94,766
Capital outlay	87,705	87,704	1
Total	1,724,497	1,622,279	102,218
Information Technology Services			
Personnel services	3,564,093	3,462,209	101,884
Operations	4,618,270	3,673,443	944,827
Capital outlay	547,158	400,194	146,964
Total	8,729,521	7,535,846	1,193,675
Non-Departmental			
Personnel services	1,912,331	710,129	1,202,202
Operations	2,824,270	1,341,525	1,482,745
Capital outlay	256,111	256,111	-
Total	4,992,712	2,307,765	2,684,947
Covid			
Operations	2,000,000	-	2,000,000
Total	2,000,000	-	2,000,000
Grounds Maintenance			
Personnel services	704,245	689,300	14,945
Operations	1,191,284	969,270	222,014
Capital outlay	186,392	186,392	-
Total	2,081,921	1,844,962	236,959

	Final Budget	Actual	Variance Positive (Negative)
Infrastructure and Asset Management			
Personnel services	718,695	711,195	7,500
Operations	1,589,397	1,387,500	201,897
Total	2,308,092	2,098,695	209,397
Street Sign Maintenance			
Personnel services	141,783	138,743	3,040
Operations	84,088	63,176	20,912
Capital outlay	14,912	14,912	-
Total	240,783	216,831	23,952
Building Maintenance			
Personnel services	973,208	939,736	33,472
Operations	1,881,191	1,264,741	616,450
Capital outlay	561,591	40,840	520,751
Total	3,415,990	2,245,317	1,170,673
Facility Services			
Personnel services	1,693,444	1,685,707	7,737
Operations	406,728	329,633	77,095
Capital Operations	5,200	5,042	158
Total	2,105,372	2,020,382	84,990
Fleet Maintenance			
Personnel services	600,792	573,355	27,437
Operations	56,630	59,217	(2,587)
Capital outlay	1,194,940	641,193	553,747
Total	1,852,362	1,273,765	578,597
Total General Government	43,275,840	33,001,072	10,274,768

	Final Budget	Actual	Variance Positive (Negative)
Public Safety			
County Sheriff			
Personnel services	9,834,394	9,581,135	253,259
Operations	3,423,152	3,091,647	331,505
Capital outlay	3,086,720	1,197,488	1,889,232
Total	16,344,266	13,870,270	2,473,996
Jail			
Personnel services	11,197,421	11,112,517	84,904
Operations	2,318,499	2,116,207	202,292
Capital outlay	80,076	72,341	7,735
Total	13,595,996	13,301,065	294,931
Animal Control			
Personnel services	876,260	854,667	21,593
Operations	84,352	78,327	6,025
Capital outlay	160,725	49,412	111,313
Total	1,121,337	982,406	138,931
Animal Shelter			
Personnel services	565,398	504,045	61,353
Operations	134,845	114,670	20,175
Capital outlay	39,274	19,637	19,637
Total	739,517	638,352	101,165
Courts			
Personnel services	40,363	14,293	26,070
Operations	269,250	125,198	144,052
Total	309,613	139,491	170,122
Construction Standards			
Personnel services	3,208,524	2,951,037	257,487
Operations	2,602,815	1,420,330	1,182,485
Capital outlay	394,620	383,879	10,741
Total	6,205,959	4,755,246	1,450,713

	Final Budget	Actual	Variance Positive (Negative)
Emergency Management			
Personnel services	306,978	306,660	318
Operations	97,559	64,607	32,952
Capital outlay	90,000	-	90,000
Total	494,537	371,267	123,270
Fire Services			
Personnel services	1,335,340	1,225,432	109,908
Operations	405,120	399,054	6,066
Total	1,740,460	1,624,486	115,974
Fire Districts			
Operations	1,638,539	1,520,576	117,963
Total	1,638,539	1,520,576	117,963
Emergency Medical Services			
Personnel services	10,084,035	9,990,590	93,445
Operations	1,730,561	1,631,951	98,610
Capital outlay	752,652	552,553	200,099
Total	12,567,248	12,175,094	392,154
Emergency Telephone			
Operations	249,517	92,525	156,992
Total	249,517	92,525	156,992
Other Public Safety			
Personnel services	789,468	737,517	51,951
Operations	676,652	634,032	42,620
Total	1,466,120	1,371,549	94,571
Total Public Safety	56,473,109	50,842,327	5,630,782

	Final Budget	Actual	Variance Positive (Negative)
Economic and Physical Development			
Planning and Development Services			
Personnel services	656,123	651,293	4,830
Operations	96,175	28,611	67,564
Total	752,298	679,904	72,394
Community Development			
Personnel services	238,672	229,908	8,764
Operations	578,440	347,941	230,499
Total	817,112	577,849	239,263
Soil & Water Conservation			
Personnel services	256,289	255,953	336
Operations	48,974	19,857	29,117
Total	305,263	275,810	29,453
Zoning Administration			
Personnel services	258,617	258,136	481
Operations	15,641	7,281	8,360
Total	274,258	265,417	8,841
Economic Development Corp			
Personnel services	343,022	306,304	36,718
Operations	425,000	400,000	25,000
Total	768,022	706,304	61,718
Economic Development Incentives			
Operations	2,114,422	478,165	1,636,257
Total	2,114,422	478,165	1,636,257
Other Economic and Physical Development			
Operations	1,638,980	1,609,077	29,903
Total	1,638,980	1,609,077	29,903

	Final Budget	Actual	Variance Positive (Negative)
Total Economic and Physical Development	6,670,355	4,592,526	2,077,829
Environmental Protection			
Waste Reduction/Recycling			
Capital outlay	19,234	19,234	-
Total	19,234	19,234	-
Total Environmental Protection	19,234	19,234	-
Human Services			
Veterans Services			
Personnel services	337,287	336,268	1,019
Operations	8,456	3,847	4,609
Total	345,743	340,115	5,628
Transportation			
Personnel services	1,900,424	1,723,159	177,265
Operations	1,179,234	499,863	679,371
Capital outlay	1,164,184	-	1,164,184
Total	4,243,842	2,223,022	2,020,820
Cooperative Extension			
Personnel services	377,478	282,994	94,484
Operations	77,158	36,484	40,674
Total	454,636	319,478	135,158
HS - Administration Operations			
Personnel services	3,025,411	3,083,324	(57,913)
Operations	2,430,415	1,403,540	1,026,875
Total	5,455,826	4,486,864	968,962
HS - Economic Family Support Services			
Personnel services	1,465,907	1,374,051	91,856
Operations	2,720,097	1,664,307	1,055,790
Total	4,186,004	3,038,358	1,147,646

	Final Budget	Actual	Variance Positive (Negative)
HS - Child Welfare			
Personnel services	7,771,336	7,320,110	451,226
Operations	2,863,560	2,396,833	466,727
Total	10,634,896	9,716,943	917,953
HS - Child Support Services			
Personnel services	1,914,908	1,916,636	(1,728)
Operations	319,722	210,881	108,841
Total	2,234,630	2,127,517	107,113
HS - Economic Services			
Personnel services	8,058,428	7,479,971	578,457
Operations	1,173,268	728,492	444,776
Total	9,231,696	8,208,463	1,023,233
HS - Adult and Family Services			
Personnel services	2,299,514	2,197,237	102,277
Operations	118,489	81,013	37,476
Total	2,418,003	2,278,250	139,753
HS Aging - Nutrition Title III			
Personnel services	430,266	421,308	8,958
Operations	536,805	413,663	123,142
Total	967,071	834,971	132,100
HS Aging - Senior Services			
Personnel services	331,518	330,380	1,138
Operations	423,335	341,198	82,137
Total	754,853	671,578	83,275
Cabarrus Health Alliance			
Operations	9,198,703	9,198,703	-
Total	9,198,703	9,198,703	-

	Final Budget	Actual	Variance Positive (Negative)
Other Human Services			
Operations	1,155,511	1,081,452	74,059
Total	1,155,511	1,081,452	74,059
Total Human Services	51,281,414	44,525,714	6,755,700
Culture & Recreation			
Active Living and Parks - Operations			
Personnel services	1,573,012	1,537,711	35,301
Operations	443,504	285,764	157,740
Capital outlay	654,335	253,179	401,156
Total	2,670,851	2,076,654	594,197
Active Living and Parks - Senior Centers			
Personnel services	646,289	561,518	84,771
Operations	284,327	137,020	147,307
Total	930,616	698,538	232,078
Library System			
Personnel services	3,910,758	3,798,738	112,020
Operations	953,783	834,424	119,359
Total	4,864,541	4,633,162	231,379
Other Culture and Recreation			
Cabarrus Arts Council	26,000	26,000	-
Total	26,000	26,000	-
Total Culture & Recreation	8,492,008	7,434,354	1,057,654
Education			
Schools - Current Expense			
Cabarrus County Schools	76,427,681	76,388,320	39,361
Kannapolis City Schools	9,184,202	9,174,634	9,568
Rowan Cabarrus Community College	3,754,500	3,754,500	-
Total	89,366,383	89,317,454	48,929

	Final Budget	Actual	Variance Positive (Negative)
Schools - Other	134,405	134,405	-
Total	134,405	134,405	-
Total Education	89,500,788	89,451,859	48,929
Total expenditures	255,712,748	229,867,086	25,845,661
Excess of revenues over expenditures	49,386,981	92,980,217	43,593,236
OTHER FINANCING SOURCES (USES)			
Transfers in	398,197	398,197	-
Transfers out - Other Funds	(70,450,120)	(70,450,120)	-
Total other financing sources (uses)	(70,051,923)	(70,051,923)	-
Fund balance appropriated	20,664,942	-	(20,664,942)
Net change in fund balance	$ 0	22,928,294	$ 22,928,294
Fund balance, June 1		103,914,871	
Fund balance, June 30		$ 126,843,165	

	Final Budget	Actual	Variance Positive (Negative)
REVENUES			
Local Option Sales Taxes:			
Sales tax - half cent (40)	$ 3,900,000	$ 4,776,245	$ 876,245
Sales tax - half cent (42)	8,540,000	10,158,593	1,618,593
Sales tax - half cent (46)	10,131,000	12,217,374	2,086,374
Total	22,571,000	27,152,212	4,581,212
Intergovernmental Revenues:			
Other intergovernmental	720,000	726,978	6,978
Other Taxes:			
Occupancy tax	-	296,405	296,405
Interest on investments	-	49,265	49,265
Total revenues	23,291,000	28,224,860	4,933,860
EXPENDITURES			
General Government			
Other General Government			
Other operations	33,428,921	-	33,428,921
Capital Outlay - GASB 87			
General Government	590,800	579,174	11,626
Human Services	5,409,200	5,302,739	106,461
Total	6,000,000	5,881,913	118,087
Education			
Schools - Capital Outlay			
Cabarrus County Schools	1,020,000	1,020,000	-
Kannapolis City Schools	100,000	100,000	-
Rowan Cabarrus Community College	100,000	100,000	-
Total	1,220,000	1,220,000	-

	Final Budget	Actual	Variance Positive (Negative)
Debt Service			
Principal	36,706,202	36,476,950	229,252
Interest and other charges	12,813,213	11,989,010	824,203
Total	49,519,415	48,465,960	1,053,455
Total expenditures	90,168,336	55,567,873	34,600,463
Revenues over (under) expenditures	(66,877,336)	(27,343,013)	39,534,323
OTHER FINANCING SOURCES (USES)			
Issuance of debt	96,825,000	96,825,000	-
Premium on debt	9,795,725	9,795,724	1
Transfer in - General Fund	56,152,943	55,867,085	285,858
Transfer in - Other Funds	7,042,634	7,062,903	(20,269)
Lease liabilities issued	6,000,000	5,881,913	118,087
Transfer out	(11,317,664)	(11,317,664)	-
Payment to escrow agent	(105,672,677)	(105,672,677)	-
Total other financing sources (uses)	58,825,961	58,442,284	383,677
Fund balance appropriated	8,051,375	-	(8,051,375)
Net change in fund balance	$ -	31,099,271	$ 31,099,271
Fund balance, July 1		18,481,249	
Fund balance, June 30		49,580,520	
A legally budgeted principal debt service payment was made to a sinking fund held by a trustee in the County's name		1,330,000	
Fund balance, June 30		$ 50,910,520	

CABARRUS COUNTY, NORTH CAROLINA
COUNTY CAPITAL PROJECTS FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
FROM INCEPTION AND FOR THE FISCAL YEAR ENDED JUNE 30, 2022

	Project Authorization	Actual		
		Prior Years	Current Year	Total to Date
REVENUES				
Interest on investment	$ -	$ -	$ 44,205	$ 44,205
State grants	38,200,000	-	-	-
Total revenues	38,200,000	-	44,205	44,205
EXPENDITURES				
Improvements				
General Government	9,112,083	1,773,066	2,466,176	4,239,242
Public Safety	4,487,908	557,671	666,265	1,223,936
Parks	3,907,909	(37,053)	162,923	125,870
Legal fees	952,508	652,508	211,652	864,160
Total improvements	18,460,408	2,946,192	3,507,016	6,453,208
Capital outlay				
Land	4,882,203	1,002,026	2,372,844	3,374,870
Buildings	8,150,000		8,060,000	8,060,000
Turf fields	1,834,937	1,834,937	-	1,834,937
Total capital outlay	14,867,140	2,836,963	10,432,844	13,269,807
Construction in progress				
Skylight repair - Government Center	2,028,494	1,952,781	49,537	2,002,318
Courthouse	135,959,518	31,457,794	49,314,660	80,772,454
Operation Center Building	14,687,999	4,746,736	457,527	5,204,263
Sheriff Training & Firing Range Project	2,150,000	1,661,205	37,942	1,699,147
Emergency Medical Services Headquarters	20,939,097	851,811	5,715,611	6,567,422
Northeast Area Park	7,499,999	-	50,625	50,625
Mental Health Facility	33,097,554	-	-	-
Camp Spencer Improvement	336,998	299,179	13,098	312,277
Frank Liske Park	6,783,843	235,204	500,343	735,547
Turf fields	2,566,811	2,209,408	75,395	2,284,803
Library	12,400,000	-	140,048	140,048
Total construction in progress	238,450,313	43,414,118	56,354,786	99,768,904
Total capital outlay	253,317,453	46,251,081	66,787,630	113,038,711
Total expenditures	271,777,861	49,197,273	70,294,646	119,491,919

CABARRUS COUNTY, NORTH CAROLINA
COUNTY CAPITAL PROJECTS FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
FROM INCEPTION AND FOR THE FISCAL YEAR ENDED JUNE 30, 2022

		Actual		
	Project Authorization	Prior Years	Current Year	Total to Date
Revenues (under) expenditures	(233,577,861)	(49,197,273)	(70,250,441)	(119,447,714)
OTHER FINANCING SOURCES (USES)				
Proceeds from LOBS 2020A	60,904,154	23,025,363	37,415,250	60,440,613
Proceeds from LOBS 2022B	103,740,275	-	10,270,937	10,270,937
Transfer in - Capital Projects	27,770,235	27,606,064	164,171	27,770,235
Transfer in - Capital Reserve	3,657,664	3,657,664	-	3,657,664
Transfer in - General Fund	33,265,281	32,415,519	1,141,151	33,556,670
Transfer in - Internal Service Fund	1,065,425	1,065,425	-	1,065,425
Transfer in - Community Investment Fund	5,307,327	-	5,307,327	5,307,327
Transfer (out) - General Fund	(47,500)	(47,500)	-	(47,500)
Transfer (out) - Capital Reserve	(2,085,000)	(2,085,000)	-	(2,085,000)
Total other financing sources (uses)	233,577,861	85,637,535	54,298,836	139,936,371
Net change in fund balance	$ -	$ 36,440,262	(15,951,605)	$ 20,488,657
Fund balance, July 1			36,440,262	
Fund balance, June 30			$ 20,488,657	

CABARRUS COUNTY, NORTH CAROLINA **SCHEDULE 35**

CARES ACT RELIEF FUND

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL

FROM INCEPTION AND FOR THE FISCAL YEAR ENDED JUNE 30, 2022

	Project Authorization	Actual Prior Years	Actual Current Year	Actual Total to Date
REVENUES				
Restricted intergovernmental				
CARES Act Relief Funds	$ 7,972,670	$ 7,972,670	$ -	$ 7,972,670
American Rescue Plan Funds	42,043,458	-	15,674,687	15,674,687
Emergency Rental Assistance Program - US Treasury Emergency Asst - ERA21	6,528,517	694,234	5,834,284	6,528,518
Emergency Rental Assistance Program - US Treasury Emergency Asst - ERA22	5,165,710	-	-	-
Emergency Rental Assistance Program - US Treasury Emergency Asst - ERA23	4,965,552	-	3,628,070	3,628,070
Interest earned on CARES Act Relief Funds	3,499	3,499	-	3,499
Total revenues	66,679,406	8,670,403	25,137,041	33,807,444
EXPENDITURES				
Salaries and benefits	14,376,889	3,591,524	10,229,570	13,821,094
Other Public Health Emergency	50,322,633	3,098,995	14,907,471	18,006,466
Municipal distribution	1,979,884	1,979,884	-	1,979,884
Total expenditures	66,679,406	8,670,403	25,137,041	33,807,444
Net change in fund balance	$ -	$ -	-	$ -
Fund balance, July 1			-	
Fund balance, June 30			$ -	

CABARRUS COUNTY, NORTH CAROLINA
LANDFILL FUND
SCHEDULE OF REVENUES AND EXPENDITURES - BUDGET AND ACTUAL (NON-GAAP BASIS)
FOR THE FISCAL YEAR ENDED JUNE 30, 2022

	2021		
	Budget	Actual	Variance Favorable (Unfavorable)
REVENUES			
Operating revenues:			
Charges for sales and services:			
Tipping fees	$ 861,000	$ 655,101	$ (205,899)
Items for sale	70,000	87,974	17,974
Waste disposal fee	115,000	107,584	(7,416)
Recycling revenue	23,000	57,637	34,637
Total operating revenues	1,069,000	908,296	(160,704)
Nonoperating revenues:			
Landfill disposal tax	42,000	31,021	(10,979)
Landfill state tax distribution	54,000	52,363	(1,637)
Solid waste franchise fee	30,000	30,000	-
Tire disposal fees	290,000	380,115	90,115
Investment earnings	28,508	8,374	(20,134)
NC Electronics management	11,000	-	(11,000)
Miscellaneous revenue	-	116	116
Total nonoperating revenues	455,508	501,989	46,481
Total revenues	1,524,508	1,410,285	(114,223)
EXPENDITURES			
Salaries and benefits	759,535	752,867	6,668
Operations	976,797	864,377	112,420
Capital outlay	357,159	297,723	59,436
Total expenditures	2,093,491	1,914,967	178,524

CABARRUS COUNTY, NORTH CAROLINA
LANDFILL FUND
SCHEDULE OF REVENUES AND EXPENDITURES - BUDGET AND ACTUAL (NON-GAAP BASIS)
FOR THE FISCAL YEAR ENDED JUNE 30, 2022

	2021		
	Budget	Actual	Variance Favorable (Unfavorable)
Revenues over (under) expenditures	(568,983)	(504,682)	64,301
Appropriated net position	15,928	-	(15,928)
OTHER FINANCING SOURCES (USES)			
Transfer from General Fund	553,055	553,055	-
Revenues and appropriated net position over expenditures	$ -	48,373	$ 48,373
Reconciliation from budgetary basis (modified accrual) to full accrual:			
Reconciling items:			
Capital outlays		297,723	
Depreciation		(142,431)	
Decrease in net pension liability		63,745	
Increase in deferred outflows of resources - pension		11,919	
Decrease in deferred inflow - pension		(69,251)	
Increase in compensated absences payable		5,643	
(Decrease) in deferred outflow - OPEB		(7,149)	
(increase) in deferred inflow - OPEB		(20,071)	
Decrease in deferred inflow - OPEB		2,950	
(Increase) in OPEB liability		16,061	
Total reconciling items		159,139	
Change in net position		$ 207,512	


CABARRUS COUNTY SEAL
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NORTH CAROLINA

STATISTICAL SECTION

This part of the County's annual comprehensive financial report presents detailed information as a context for understanding what the information in the financial statements, note disclosures and required supplementary information says about the County's overall financial health

Financial Trends – these tables contain trend information to help the reader understand how the government's financial performance and well-being have changed over time

- Net position by Component
- Changes in Net Position
- Fund Balances of Governmental Funds
- Changes in Fund Balances of Governmental Funds

Revenue Capacity – these tables contain information to help the reader assess the government's, most significant local revenue source, property taxes.

- Assessed Value of Taxable Property
- Direct and Overlapping Property Tax Rates
- Principal Property Taxpayers
- Property Tax Levies and Collections

Debt Capacity – these tables contain information to help the reader assess the affordability of the County's current levels of outstanding debt and the County's ability to issue additional debt in the future.

- Ratios of General Bonded Debt Outstanding
- Ratios of Outstanding Debt by Type
- Direct and Overlapping Governmental Activities Debt
- Legal Debt Margin Information

Demographic and Economic Information – these tables offer demographic and economic indicators to help the reader understand the environment within which the County's financial activities take place and to help make comparisons over time and with other governments.

- Demographic and Economic Statistics
- Principal Employers

Operating Information – these tables contain information about the County's operations and resources to help the reader understand how the County's financial information related to the services the County provides and the activities it performs.

- Full-time Equivalent County Government Employees by Function | Program
- Operating Indicators by Function
- Capital Asset Statistics by Function | Program


CABARRUS COUNTY SEAL
1792
NORTH CAROLINA

CABARRUS COUNTY, NORTH CAROLINA
NET POSITION BY COMPONENT
LAST TEN FISCAL YEARS
(ACCRUAL BASIS OF ACCOUNTING)

TABLE 1

	Fiscal Year									
	2013	**2014**	**2015**	**2016**	**2017**	**2018**	**2019**	**2020**	**2021**	**2022**
Governmental activities										
Net investment in capital assets	$ 126,276,528	$ 128,602,206	$ 130,096,524	$ 132,384,494	$ 135,088,132	$ 140,299,370	$ 147,584,065	$ 159,939,882	$ 171,326,199	$ 156,428,797
Restricted	21,526,048	17,269,347	15,952,068	20,309,397	22,230,970	32,255,525	34,418,834	30,339,063	122,256,741	110,468,295
Unrestricted	(187,041,424)	(163,966,006)	(131,914,054)	(119,878,979)	(160,670,777)	(222,703,931)	(250,738,117)	(255,163,508)	(315,933,619)	(218,982,095)
Total governmental activities net position	$ (39,238,848)	$ (18,094,453)	$ 14,134,538	$ 32,814,912	$ (3,351,675)	$ (50,149,036)	$ (68,735,218)	$ (64,884,563)	$ (22,350,679)	$ 47,914,997
Business-type activities										
Net investment in capital assets	$ 3,220,285	$ 3,019,858	$ 2,884,041	$ 2,617,174	$ 2,681,953	$ 2,545,825	$ 2,399,580	$ 2,264,367	$ 2,129,154	$ 2,284,446
Unrestricted	343,174	724,114	1,005,864	694,368	832,692	1,385,260	2,043,617	2,825,277	3,275,892	3,328,112
Total business-type activities net position	$ 3,563,459	$ 3,743,972	$ 3,889,905	$ 3,311,542	$ 3,514,645	$ 3,931,085	$ 4,443,197	$ 5,089,644	$ 5,405,046	$ 5,612,558
Primary government										
Net investment in capital assets	$ 129,496,813	$ 131,622,064	$ 132,980,565	$ 135,001,668	$ 137,770,085	$ 142,845,195	$ 149,983,645	$ 162,204,249	$ 173,455,353	$ 158,713,243
Restricted	21,526,048	17,269,347	15,952,068	20,309,397	22,230,970	32,255,525	34,418,834	30,339,063	122,256,741	110,468,295
Unrestricted	(186,698,250)	(163,241,892)	(130,908,190)	(119,184,611)	(159,838,085)	(221,318,671)	(248,694,500)	(252,338,231)	(312,657,727)	(215,653,983)
Total primary government net position	$ (35,675,389)	$ (14,350,481)	$ 18,024,443	$ 36,126,454	$ 162,970	$ (46,217,951)	$ (64,292,021)	$ (59,794,919)	$ (16,945,633)	$ 53,527,555
Component Unit										
Net investment in capital assets	$ 959,140	$ 771,532	$ 698,177	$ 591,994	$ 415,038	$ 454,265	$ 332,666	$ 621,966	$ 481,291	$ 748,536
Restricted	982,679	900,338	1,768,998	2,079,353	2,496,308	889,823	3,097,700	1,175,395	3,342,317	3,136,129
Unrestricted	5,305,575	5,782,236	4,312,657	4,819,120	5,157,603	5,904,428	3,509,305	3,860,514	3,397,185	4,366,757
Total component unit net position	$ 7,247,394	$ 7,454,106	$ 6,779,832	$ 7,490,467	$ 8,068,949	$ 7,248,516	$ 6,939,671	$ 5,657,875	$ 7,220,793	$ 8,251,422

CABARRUS COUNTY, NORTH CAROLINA
CHANGES IN NET POSITION
LAST TEN FISCAL YEARS
(ACCRUAL BASIS OF ACCOUNTING)

TABLE 2
PAGE 1 OF 2

	Fiscal Year									
	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
Expenses										
Governmental activities:										
General government	$ 20,446,857	$ 29,319,941	$ 20,025,751	$ 22,937,803	$ 25,784,005	$ 25,410,503	$ 26,373,901	$ 31,253,702	$ 33,792,440	$ 42,088,592
Public safety	39,553,136	42,377,716	41,286,464	44,488,831	47,282,589	48,772,340	53,570,795	60,955,287	69,942,162	75,020,454
Economic and physical development	4,073,657	4,132,476	4,056,316	4,657,763	4,556,125	6,448,102	4,765,182	4,693,056	6,495,321	4,797,206
Environmental protection	547,558	259,725	457,082	396,644	654,645	509,267	1,371,094	690,214	879,312	122,163
Human Services	37,438,873	37,786,315	35,979,796	36,753,034	38,136,558	36,361,691	38,699,195	41,391,469	45,911,170	55,574,511
Education	63,146,646	65,435,585	71,063,433	96,042,477	144,665,606	141,487,058	151,618,111	129,178,290	127,347,465	121,259,242
Cultural and recreation	7,465,525	7,370,579	6,526,629	7,593,910	8,177,430	8,474,373	8,013,339	9,265,753	9,484,202	9,956,155
Interest on long term debt	17,898,970	16,436,391	14,504,045	13,448,868	13,271,582	13,488,064	14,222,496	13,098,803	13,264,142	12,271,921
Total governmental activities	190,571,222	203,118,728	193,899,516	226,319,330	282,528,540	280,951,398	298,634,113	290,526,574	307,116,214	321,090,244
Business-type activities:										
Solid Waste	957,890	823,069	833,661	1,673,170	866,076	778,768	1,040,485	937,658	1,060,521	1,755,828
Total primary government expenses	$ 191,529,112	$ 203,941,797	$ 194,733,177	$ 227,992,500	$ 283,394,616	$ 281,730,166	$ 299,674,598	$ 291,464,232	$ 308,176,735	$ 322,846,072
Program Revenues										
Governmental activities										
Charges for services:										
General government	2,595,260	2,834,998	2,908,433	3,850,542	3,650,774	3,914,304	4,129,231	4,724,834	5,885,165	6,038,781
Public safety	10,031,226	10,662,877	11,294,592	12,018,879	12,642,192	14,337,385	14,464,132	16,337,716	17,983,682	18,374,612
Economic and physical development	46,169	76,791	53,589	137,487	458,680	500,476	555,219	560,492	557,613	429,493
Environmental protection	42,172	63,757	54,978	28,143	45,345	56,403	37,958	27,775	41,027	-
Human Services	3,176,475	2,612,401	2,237,069	1,383,584	1,344,764	1,423,955	1,352,953	1,242,731	1,296,637	1,203,123
Education	33,170	-	-	-	-	-	-	-	1,233,590	1,725,446
Cultural and recreation	1,285,260	1,423,298	1,192,236	1,411,083	1,387,169	1,301,067	1,042,956	969,726	276,209	801,829
Operating grants and contributions:										
General government	1,243,161	796,903	1,400,995	5,538,601	1,956,333	2,482,082	6,310,981	5,478,549	7,142,816	15,680,687
Public safety	783,970	1,039,695	1,990,379	1,735,870	1,669,713	1,902,528	1,823,435	2,417,516	1,562,779	1,445,842
Economic and physical development	593,672	483,393	671,151	671,661	689,873	1,148,056	577,179	386,740	559,246	390,972
Environmental protection	6,912	7,373	8,808	11,054	12,263	9,690	13,414	14,062	7,532	-
Human Services	16,698,603	15,598,848	17,249,740	18,652,890	18,155,349	15,725,089	15,184,450	16,473,584	23,809,777	36,543,413
Education	770,920	786,774	714,643	847,822	717,727	718,883	721,581	724,279	730,239	726,977
Cultural and recreation	1,184,367	1,183,120	1,050,281	1,125,669	1,352,324	1,176,367	1,145,331	1,011,083	617,610	326,911
Capital grants and contributions:										
Public safety	-	-	-	-	38,619	29,504	-	-	-	-
Human Services	329,566	357,278	352,184	423,803	305,137	112,585	222,423	-	-	-
Education	7,307,518	4,911,790	2,200,000	2,000,000	3,600,000	2,050,000	2,500,000	2,300,000	2,300,000	5,514,430
Cultural and recreation	-	-	-	150,000	-	-	-	-	-	
Total governmental activities program revenues	46,128,421	42,839,296	43,379,078	49,987,088	48,026,262	46,888,374	50,081,243	52,669,087	64,003,922	89,202,516
Business-type activities:										
Charges for Services - Solid Waste	674,272	691,618	682,265	741,644	676,295	812,407	1,007,575	1,065,832	934,000	908,296
Operating grants and contributions - Solid Waste	-	-	-	-	-	-	-	-	-	-
Capital grants and contributions - Solid Waste	-	-	-	-	-	-	-	-	-	-
Total business-type activities program revenues	674,272	691,618	682,265	741,644	676,295	812,407	1,007,575	1,065,832	934,000	908,296
Total primary government program revenues	$ 46,802,693	$ 43,530,914	$ 44,061,343	$ 50,728,732	$ 48,702,557	$ 47,700,781	$ 51,088,818	$ 53,734,919	$ 64,937,922	$ 90,110,812
Net (Expense)/Revenue										
Governmental activities	$ (144,442,801)	$ (160,279,432)	$ (150,520,438)	$ (176,332,242)	$ (234,502,278)	$ (234,063,024)	$ (248,552,870)	$ (237,857,487)	$ (243,112,292)	$ (231,887,728)
Business-type activities	(283,618)	(131,451)	(151,396)	(931,526)	(189,781)	33,639	(32,910)	128,174	(126,521)	(847,532)
Total primary government net (expense)/revenue	$ (144,726,419)	$ (160,410,883)	$ (150,671,834)	$ (177,263,768)	$ (234,692,059)	$ (234,029,385)	$ (248,585,780)	$ (237,729,313)	$ (243,238,813)	$ (232,735,260)

	Fiscal Year									
	2013	**2014**	**2015**	**2016**	**2017**	**2018**	**2019**	**2020**	**2021**	**2022**
General Revenues and Other Changes in Net Position										
Governmental activities:										
Property taxes	$ 133,982,194	$ 142,079,572	$ 139,956,060	$ 145,851,203	$ 154,541,579	$ 161,470,648	$ 173,109,015	$ 185,141,095	$ 221,375,407	$ 229,030,987
Local option sales tax	36,890,472	36,209,579	42,572,756	44,145,980	47,584,589	47,725,592	51,750,607	52,970,080	62,507,935	72,616,470
ABC revenues	90,926	155,755	90,185	99,766	128,382	122,995	147,027	130,203	220,443	227,863
Other taxes and licenses	760,314	754,194	796,167	844,478	897,888	950,776	903,350	824,515	810,546	1,194,229
Unrestricted investment earnings	1,627,590	2,224,727	4,930,583	2,494,713	1,043,249	2,042,086	4,056,689	2,642,249	259,485	(1,762,381)
Donations	-	-	-	-	-	-	-	-	-	
Miscellaneous	-	-	-	-	-	-	-	-	312,545	1,399,291
Transfers In/Out	122,200	-	-	-	-	-	-	-	-	(553,055)
Total governmental activities:	173,473,696	181,423,827	188,345,751	193,436,140	204,195,687	212,312,097	229,966,688	241,708,142	285,486,361	302,153,404
Business-type activities:										
Other taxes and licenses	313,218	300,666	315,597	338,457	360,626	375,397	404,695	409,159	425,883	493,499
Unrestricted investment earnings	9,381	11,298	4,909	14,706	32,258	55,092	140,327	109,114	16,040	8,374
Miscellaneous	-	-	-	-	-	-	-	-	-	116
Transfers In/Out	(122,200)	-	-	-	-	-	-	-	-	553,055
Total business-type activities	200,399	311,964	320,506	353,163	392,884	430,489	545,022	518,273	441,923	1,055,044
Total primary government	$ 173,674,095	$ 181,735,791	$ 188,666,257	$ 193,789,303	$ 204,588,571	$ 212,742,586	$ 230,511,710	$ 242,226,415	$ 285,928,284	$ 303,208,448
Change in Net Position										
Governmental activities	$ 29,030,895	$ 21,144,395	$ 37,825,313	$ 17,103,898	$ (30,306,591)	$ (21,750,927)	$ (18,586,182)	$ 3,850,655	$ 42,374,069	$ 70,265,676
Business-type activities	(83,219)	180,513	169,110	(578,363)	203,103	464,128	512,112	646,447	315,402	207,512
Total primary government	$ 28,947,676	$ 21,324,908	$ 37,994,423	$ 16,525,535	$ (30,103,488)	$ (21,286,799)	$ (18,074,070)	$ 4,497,102	$ 42,689,471	$ 70,473,188
Expenses										
Component Unit:										
Cabarrus Health Alliance	$ 18,091,226	$ 17,848,876	$ 18,276,621	$ 19,906,309	$ 23,208,662	$ 23,680,278	$ 23,680,278	$ 23,702,637	$ 24,084,142	$ 28,601,445
Program Revenues										
Component Unit:										
Charges for Services	$ 6,638,544	$ 6,745,631	$ 8,450,064	$ 9,860,172	$ 11,397,891	$ 12,134,585	$ 12,134,585	$ 8,458,809	$ 9,915,841	$ 9,513,438
Operating grants and contributions	9,940,137	10,491,677	10,219,352	10,690,727	12,294,538	11,448,897	11,448,897	12,867,721	15,707,492	20,060,871
Capital grants and contributions	87,418	-	-	-	-	-	-	-	-	
Total component unit	$ 16,666,099	$ 17,237,308	$ 18,669,416	$ 20,550,899	$ 23,692,429	$ 23,583,482	$ 23,583,482	$ 21,326,530	$ 25,623,333	$ 29,574,309
Net (Expense) | Revenue										
Component Unit:										
Total component unit	$ (1,425,127)	$ (611,568)	$ 392,795	$ 644,590	$ 483,767	$ (96,796)	$ (96,796)	$ (2,376,107)	$ 1,539,191	$ 972,864
General Revenues and Other Changes in Net Position										
Component Unit:										
General Revenues										
Unrestricted investment earnings	$ 12,948	$ 2,033	$ 6,283	$ 18,393	$ 34,710	$ 95,743	$ 95,743	$ 104,186	$ 4,223	$ 15,223
Special Item	-	-	-	-	-	-	-	1,000,000	-	-
Miscellaneous	842,073	816,247	21,333	47,652	60,005	55,723	55,723	(9,875)	19,504	42,542
Total General Revenues	855,021	818,280	27,616	66,045	94,715	151,466	151,466	1,094,311	23,727	57,765
Special Item	-	-	-	-	-	-	-	-	-	
Total component unit	$ 855,021	$ 818,280	$ 27,616	$ 66,045	$ 94,715	$ 151,466	$ 151,466	$ 1,094,311	$ 23,727	$ 57,765
Change in Net Position										
Component Unit:										
Total component unit	$ (570,106)	$ 206,712	$ 420,411	$ 710,635	$ 578,482	$ 54,670	$ 54,670	$ (1,281,796)	$ 1,562,918	$ 1,030,629

CABARRUS COUNTY, NORTH CAROLINA

TABLE 3

FUND BALANCES, GOVERNMENTAL FUNDS
LAST TEN FISCAL YEARS
(MODIFIED ACCRUAL BASIS OF ACCOUNTING)

	Fiscal Year									
	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
General Fund										
Nonspendable	383,680	231,522	244,553	359,001	383,345	557,448	261,337	354,585	178,548	258,860
Restricted	11,399,498	14,863,874	14,059,301	17,002,983	20,017,459	21,468,197	24,251,535	26,117,071	39,257,660	49,091,774
Committed	-	-	172,493	4,912,643	7,975,354	4,175,361	4,484,945	5,944,972	15,502,497	49,541,798
Assigned	22,450,700	16,089,311	11,210,329	7,295,961	7,525,893	6,239,540	6,006,806	6,652,997	6,271,912	6,258,482
Unassigned	61,505,652	37,717,055	53,746,977	50,718,395	49,627,559	51,601,102	52,881,018	58,554,655	61,185,503	72,602,771
Total General Fund	$ 95,739,530	$ 68,901,762	$ 79,433,653	$ 80,288,983	$ 85,529,610	$ 84,041,648	$ 87,885,641	$ 97,624,280	$ 122,396,120	$ 177,753,685
All Other Governmental Funds										
Nonspendable	-	-	510,000	-	-	-	17,812	8,971	15,193	13,220
Restricted	10,126,550	3,355,247	2,564,488	84,402,426	33,179,505	121,713,619	47,098,773	12,909,487	83,445,742	60,957,605
Committed	9,798,323	39,301,702	38,332,485	31,648,792	21,643,756	22,823,801	24,657,983	17,790,229	6,595,594	9,917,453
Assigned	594,899	758,630	797,361	3,202,731	6,411,469	1,446,067	1,655,365	4,043,024	1,506,451	2,019,537
Unassigned	-	(34,772)	(55,116)	(287,944)	(57,671)	(5,167,699)	(43,414)	(246,357)	(43,733,796)	(38,177,104)
Total all other governmental funds	$ 20,519,772	$ 43,380,807	$ 42,149,218	$ 118,966,005	$ 61,177,059	$ 140,815,788	$ 73,386,519	$ 34,505,354	$ 47,829,184	$ 34,730,711

Note:
The County implemented GASB Statement No. 54 "Fund Balance Reporting and Governmental Fund Type Definitions" in fiscal year 2011

CABARRUS COUNTY, NORTH CAROLINA

TABLE 4

CHANGES IN FUND BALANCES, GOVERNMENTAL FUNDS
LAST TEN FISCAL YEARS
(MODIFIED ACCRUAL BASIS OF ACCOUNTING)

	Fiscal Year									
	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
Revenues										
Ad valorem taxes	$ 134,153,049	$ 140,937,468	$ 139,912,235	$ 146,665,438	$ 157,805,766	$ 161,348,060	$ 173,272,386	$ 184,477,467	$ 221,315,376	$ 229,781,677
Other taxes and licenses	37,634,537	36,939,920	43,368,922	44,990,458	48,482,477	48,676,368	52,653,957	53,794,595	63,462,569	73,810,699
Intergovernmental	28,092,244	24,403,824	24,935,222	26,718,675	28,531,275	25,033,587	28,435,191	28,933,554	38,025,479	62,458,252
Permits and fees	5,487,566	5,949,742	6,610,335	6,187,633	5,966,475	7,371,875	6,840,659	8,625,692	10,712,602	10,813,501
Sales and services	11,830,022	11,364,724	10,882,609	11,813,400	12,695,122	13,552,117	13,892,819	14,316,244	14,166,150	15,820,511
Investment earnings	266,534	277,771	211,522	476,243	976,381	1,933,054	3,790,853	2,451,326	221,507	(1,764,744)
Donations	628,598	649,853	506,259	696,118	559,896	571,705	602,438	415,049	373,042	10,426
Miscellaneous	1,039,992	487,090	444,037	1,078,357	386,890	1,099,121	1,162,952	699,466	368,219	1,387,731
Total Revenues	219,132,542	221,010,392	226,871,141	238,626,322	255,404,282	259,585,887	280,651,255	293,713,393	348,644,944	392,318,053
Expenditures										
General Government	19,601,354	28,338,931	19,636,478	21,462,463	21,664,835	24,150,818	24,833,675	28,855,817	32,201,956	42,133,798
Public Safety	32,914,713	36,406,706	36,187,257	39,466,706	41,058,868	43,217,050	47,306,560	53,137,616	61,746,314	68,413,220
Economic & Phy Dev	3,997,296	4,084,616	4,407,764	4,660,358	4,500,973	6,405,953	4,739,493	4,569,919	6,376,847	4,690,346
Environmental Prot.	537,717	222,128	399,128	377,117	610,380	438,565	1,332,525	637,270	855,939	19,639
Human Services	35,912,373	37,018,148	36,126,712	36,356,523	37,003,442	35,573,296	37,390,443	39,276,647	44,507,630	59,503,565
Education	63,229,560	65,435,585	71,063,433	96,042,477	144,665,606	141,487,058	151,618,111	129,247,085	7,729,279	121,259,242
Culture and recreation	5,972,870	6,144,326	5,415,569	6,276,076	6,569,071	6,822,720	6,902,789	7,394,923	127,347,464	8,514,810
Capital Outlay	4,343,539	5,012,301	3,056,097	3,454,088	7,782,211	9,092,657	17,131,454	15,251,155	31,467,518	66,787,630
Debt Service:										
Principal	25,968,035	26,886,635	26,590,644	28,546,548	31,553,890	35,259,074	38,292,875	36,803,683	36,278,886	35,176,452
Interest	17,911,692	15,437,749	15,277,809	10,832,777	13,384,878	13,792,808	15,543,086	13,905,019	12,332,752	11,989,272
Total Expenditures	210,389,149	224,987,125	218,160,891	247,475,133	308,794,154	316,239,999	345,091,011	329,079,134	360,844,585	418,487,974
Excess of revenues over (under) expenditures	8,743,393	(3,976,733)	8,710,250	(8,848,811)	(53,389,872)	(56,654,112)	(64,439,756)	(35,365,741)	(12,199,641)	(26,169,921)
Other Financing Sources (Uses)										
Debt Proceeds	-	-	-	-	-	-	-	6,017,493	63,226,409	170,624,153
Lease Financing issue	-	-	-	-	-	-	652,796	-	-	5,881,913
Transfers in	12,663,434	63,488,791	18,047,562	42,964,933	45,408,477	24,803,710	46,946,432	59,829,310	59,318,739	86,835,829
Transfers out	(12,898,234)	(63,488,791)	(18,197,562)	(42,964,933)	(45,408,477)	(24,803,710)	(46,744,748)	(59,623,588)	(58,220,857)	(89,240,205)
Limited Obligation Bonds Issued	-	-	134,235,000	73,785,000	-	125,500,000	-	-	-	
Premium from Limited Obligation Bonds	-	-	-	11,159,452	-	8,374,879	-	-	-	
Issuance of Bonds	73,020,999	-	-	-	-	-	-	-	-	
Disbursements for Debt Instruments	(72,479,619)	-	(133,494,948)	-	-	-	-	-	-	
Disbursements to Escrow Agent	-	-	-	-	-	-	-	-	(14,188,795)	(105,672,677)
Issuance of Certificates of Participation	-	-	-	-	-	-	-	-	-	-
Issuance of Installment Financings	-	-	-	-	-	-	-	-	-	-
Issuance of lease	-	-	-	-	841,553	930,000	-	-	-	-
Total other financing sources (uses)	306,580	-	590,052	84,944,452	841,553	134,804,879	854,480	6,223,215	50,135,496	68,429,013
Net change in fund balances	$ 9,049,973	$ (3,976,733)	$ 9,300,302	$ 76,095,641	$ (52,548,319)	$ 78,150,767	$ (63,585,276)	$ (29,142,526)	$ 37,935,855	$ 42,259,092
Debt service as a percentage of noncapital expenditures	21.30%	19.24%	19.46%	16.14%	14.93%	15.97%	16.42%	16.16%	14.76%	13.41%

CABARRUS COUNTY, NORTH CAROLINA **TABLE 5**

ASSESSED VALUE AND ACTUAL VALUE OF TAXABLE PROPERTY
LAST TEN FISCAL YEARS

Fiscal Year	Real Property	Personal Property	Public Service Companies [2]	Total Assessed Valuation	County Total Direct Tax Rate [3]
2013 [1]	15,623,512,935	2,774,393,931	297,917,351	18,695,824,217	0.7000
2014	15,779,588,588	3,581,199,304	304,841,483	19,665,629,375	0.7000
2015	16,133,208,737	3,251,500,679	311,870,162	19,696,579,578	0.7000
2016	16,451,336,581	3,452,698,898	377,571,137	20,281,606,616	0.7000
2017 [1]	17,490,495,184	3,673,234,986	381,343,745	21,545,073,915	0.7000
2018	18,030,699,506	3,874,032,498	407,469,337	22,312,201,341	0.7000
2019	18,654,406,653	4,031,847,588	420,009,900	23,106,264,141	0.7200
2020	19,335,275,287	4,392,660,440	456,471,377	24,184,407,104	0.7400
2021 [1]	23,576,844,027	4,786,125,942	462,090,236	28,825,060,205	0.7400
2022	24,553,335,415	4,993,040,074	465,531,976	30,011,907,465	0.7400

Notes:

[1] Cabarrus County typically reassesses property every four years. Increases or decreases in value are due to revaluation

[2] Public service companies' valuations are provided to the County by the North Carolina Department of Revenue and include both real and personal property

[3] The County total direct tax rate is per $100 of assessed valuation

CABARRUS COUNTY, NORTH CAROLINA **TABLE 6**

DIRECT AND OVERLAPPING PROPERTY TAX RATES
LAST TEN FISCAL YEARS

	Fiscal Year									
	2013 [1]	2014	2015	2016	2017 [1]	2018	2019	2020	2021 [1]	2022
County Total Direct Rate [2]	$ 0.7000	$ 0.7000	$ 0.7000	$ 0.7000	$ 0.7000	$ 0.7000	$ 0.7200	$ 0.7400	$ 0.7400	$ 0.7400
Fire Protection Districts [3]	0.0616	0.0651	0.0651	0.0722	0.0751	0.0848	0.0947	0.0975	0.0975	0.0988
Municipal Rates: [4]										
Concord	0.4800	0.4800	0.4800	0.4800	0.4800	0.4800	0.4800	0.4800	0.4800	0.4800
Kannapolis	0.5600	0.5600	0.6000	0.6300	0.6300	0.6300	0.6300	0.6300	0.6300	0.6300
Harrisburg	0.1585	0.1585	0.1585	0.1585	0.1585	0.1585	0.3550	0.3550	0.3550	0.3550
Mt. Pleasant	0.5050	0.5050	0.5050	0.5050	0.5050	0.5050	0.5050	0.5050	0.5050	0.5050
Midland	0.1600	0.2000	0.2000	0.2000	0.2000	0.2000	0.2000	0.2200	0.2200	0.2200
Locust	0.3600	0.3600	0.3600	0.3600	0.3600	0.3600	0.3600	0.3600	0.3600	0.3600

Notes:

[1] Real property was revalued on January 1

[2] All taxable property is subject to the County total direct rate. Cabarrus County has a unified tax rate; it has no components to display

[3] Most property in the unincorporated areas is subject to one of sixteen fire protection district taxes. The fire protection districts direct rate is a combined rate as the impact of each individual fire district is considered insignificant. The average tax rate for the districts is recorded above. The Cabarrus County Board of Commissioners set each fire district rate. This rate, combined with the County rate, is the totally overlapping tax rate

[4] Municipalities set their own direct rate. This rate, combined with the County rate, is the total overlapping tax rate

CABARRUS COUNTY, NORTH CAROLINA **TABLE 7**

PRINCIPAL PROPERTY TAXPAYERS
CURRENT YEAR AND NINE YEARS AGO

		Fiscal Year 2022			Fiscal Year 2013		
Taxpayer	**Type of Business**	**Assessed Valuation**	**Rank**	**Percentage of Total Assessed Valuation**	**Assessed Valuation**	**Rank**	**Percentage of Total Assessed Valuation**
Corning, Incorporated	Fiber optics manufacturer	$ 472,785,111	1	1.58%	$ 291,644,561	3	0.97%
Mall at Concord Mills LP	Shopping center	228,039,604	2	0.76%	250,571,200	4	0.83%
Charlotte Motor Speedway, Incorporated	Auto racing	206,874,320	3	0.69%	294,264,873	2	0.98%
Castle & Cooke North Carolina, LLC / David H Murdock	Land developer	201,089,730	4	0.67%	328,076,170	1	1.09%
Celgard LLC	Battery manufacturer	186,776,961	5	0.62%	92,655,533	9	0.31%
Duke Energy Corporation	Public service company	176,101,519	6	0.59%	98,999,620	6	0.33%
Weinstein Properties	Property management	134,484,530	7	0.45%	63,239,110	10	0.21%
Silverman	Real Estate	123,972,120	8	0.41%			0.00%
Hendrick Automotive	Auto Dealer	118,847,390	9	0.40%			0.00%
Great Wolf Lodge of the Carolinas	Amusement park/hospitality	114,025,825	10	0.38%			0.00%
Hendrick Motorsports	Auto race team			-	119,326,544	5	0.40%
Phillip Morris, Incorporated	Cigarette manufacturer			-	93,107,045	8	0.31%
Totals		$ 1,962,997,110		6.54%	$ 1,631,884,656		5.44%

Source:
Cabarrus County Tax Administration Department

CABARRUS COUNTY, NORTH CAROLINA

PROPERTY TAX LEVIES AND COLLECTIONS

LAST TEN FISCAL YEARS

TABLE 8

Fiscal Year	Taxes Levied for the Fiscal Year (Original Levy)	Discoveries	Releases	Total Adjusted Levy	Collected within the Fiscal Year of the Levy		Collections in Subsequent Years	Total Collections to Date		Uncollected
					Amount	Percentage of Adjusted Levy		Amount	Percentage of Adjusted Levy	
2013	130,560,111	2,110,895	(1,331,736)	131,339,270	126,968,672	96.67%	4,175,266	131,143,938	99.85%	195,332
2014	138,496,852	1,624,863	(673,856)	139,447,859	134,327,532	96.33%	5,011,907	139,339,439	99.92%	108,420
2015	137,821,405	1,364,427	(240,129)	138,945,703	135,223,699	97.32%	3,610,210	138,833,909	99.92%	111,794
2016	142,057,414	1,711,206	(261,433)	143,507,187	140,909,405	98.19%	2,496,092	143,405,497	99.93%	101,690
2017	151,766,267	2,984,909	(1,731,216)	153,019,960	151,567,896	99.05%	1,380,900	152,948,796	99.95%	71,164
2018	156,492,609	1,730,690	(720,773)	157,502,526	155,797,502	98.92%	1,171,952	156,969,454	99.66%	533,072
2019	166,041,841	2,611,618	(439,783)	168,213,676	167,031,329	99.30%	1,018,501	168,049,830	99.90%	163,846
2020	178,561,795	2,217,488	(333,442)	180,445,841	178,156,835	98.73%	1,908,671	180,065,506	99.79%	380,335
2021	213,614,252	2,754,382	(869,313)	215,499,321	213,522,265	99.08%	1,543,143	215,065,408	99.80%	433,913
2022	220,834,717	1,860,481	(389,941)	222,305,257	220,927,405	99.38%	-	220,927,405	99.38%	1,377,852

Source:
Cabarrus County Finance Department

CABARRUS COUNTY, NORTH CAROLINA **TABLE 9**

RATIOS OF GENERAL BONDED DEBT OUTSTANDING
LAST TEN FISCAL YEARS

Fiscal Year	General Obligation Bonds [1]	Percentage of Actual Taxable Value of Property [2]	Per Capita [3]
2013	100,138,753	0.54%	537
2014	91,115,506	0.46%	487
2015	82,447,259	0.42%	429
2016	73,900,237	0.36%	376
2017	65,546,821	0.27%	287
2018	57,460,041	0.26%	278
2019	50,318,541	0.22%	238
2020	43,893,541	0.18%	203
2021	36,745,541	0.13%	162
2022	29,479,041	0.10%	127

Notes:

(1) Details regarding the County's outstanding debt can be found in the notes to the financial statements

(2) See Table 5 for total assessed value of property

CABARRUS COUNTY, NORTH CAROLINA

TABLE 10

RATIOS OF OUTSTANDING DEBT BY TYPE
LAST TEN FISCAL YEARS

	Governmental Activities								
Fiscal Year	General Obligation Bonds [1]	Certificates Of Participation/ Limited Obligation Bonds	Installment Financing	Notes Payable	Capital Leases	Leases	Total Primary Government	Per Capita [2]	Percentage of Personal Income [2]
2013	100,138,753	265,437,062	2,968,195	-	379,877	-	368,923,887	1,979	5.25%
2014	91,115,506	245,865,197	2,896,923	-	259,514	-	340,137,140	1,817	4.66%
2015	82,447,259	238,439,690	2,822,780	457,323	132,994	-	324,300,065	1,688	4.38%
2016	73,900,237	301,695,995	2,745,710	365,858		-	378,707,800	1,925	4.57%
2017	65,546,821	276,304,369	3,166,929	274,393	334,814	-	345,627,326	1,715	3.80%
2018	57,460,041	380,726,387	3,909,320	182,928	334,814	-	442,613,490	2,140	4.63%
2019	50,318,541	347,902,739	3,407,393	91,463	713,127	-	402,433,263	1,904	3.99%
2020	43,132,041	322,857,803	2,900,998	-	442,302	-	369,333,144	1,706	3.36%
2021	36,745,541	341,351,782	2,389,979	-	334,435	-	380,821,737	1,677	*
2022	29,479,041	377,498,997	2,438,718	-	-	4,911,157	414,327,913	1,791	*

Notes:

[1] Details regarding the County's outstanding debt can be found in the notes to the financial statements

[2] See Table 13 for personal income and population data. These ratios are calculated using data from the prior calendar year

DIRECT AND OVERLAPPING GOVERNMENTAL ACTIVITIES DEBT
AS OF JUNE 30, 2022

Governmental Unit [1]	Outstanding Debt [2]	Estimated Percentage Applicable [3]	Amount Applicable to Primary Government
City of Concord	$ 22,949,052	49.59%	$ 11,379,642
City of Kannapolis	121,062,655	18.20%	22,029,232
Town of Harrisburg	17,360,687	9.73%	1,690,059
Town of Mt. Pleasant	869,063	0.62%	5,421
City of Locust	-	0.28%	-
Town of Midland	513,792	2.14%	10,980
Subtotal, overlapping debt			35,115,334
Cabarrus County direct debt			414,076,756
Total direct and overlapping debt			$ 449,192,090

Notes:

(1) Overlapping governments are those that coincide, at least in part, with geographic boundaries within the County. This schedule estimates the portion of the outstanding debt of those overlapping governments that is borne by the property taxpayers of Cabarrus County. This process recognizes that, when considering the County's ability to issue and repay long-term debt, the entire debt burden borne by the property taxpayers should be taken into account. However, this does not imply that every taxpayer is a resident, and therefore responsible for repaying the debt, of each overlapping government.

(2) Total outstanding Governmental activities debt is provided by each governmental unit.

(3) The percentage of the overlapping debt is calculated by dividing the governmental unit's assessed valuation by the County's assessed valuation (overlapping portion of the government's revenue base / total revenue base of the overlapping government).

CABARRUS COUNTY, NORTH CAROLINA **TABLE 12**

LEGAL DEBT MARGIN INFORMATION
LAST TEN FISCAL YEARS

	Fiscal Year									
	2013	**2014**	**2015**	**2016**	**2017**	**2018**	**2019**	**2020**	**2021**	**2022**
Assessed Value of Property	$ 18,695,824,217	$ 19,665,629,375	$ 19,696,579,578	$ 20,281,606,616	$ 21,545,073,915	$ 22,312,201,341	$ 23,108,571,747	$ 24,184,407,104	$ 28,825,060,205	$ 30,011,907,465
Debt Limit, 8% of Assessed Value (Statutory Limitation)	1,495,665,937	1,573,250,350	1,575,726,366	1,622,528,529	1,723,605,913	1,784,976,107	1,848,685,740	1,934,752,568	2,306,004,816	2,400,952,597
Debt applicable to debt limitations:										
Total Bonded Debt	88,390,000	80,395,000	82,447,259	73,900,237	65,546,821	57,460,041	50,318,541	43,132,041	36,745,541	29,479,041
Total Installment Payment Revenue Bonds	-	-	-	-	-	-	-			
Total Notes Payable	-	-	457,323	365,858	274,393	182,928	91,463	-	-	-
Total Capital Leases	379,877	259,514	133,013	-	334,814	334,814	713,127	442,302	334,435	-
Total Leases	-	-	-	-	-	-	-	-	-	4,911,157
Total Installment Financing	3,348,072	2,896,923	2,822,780	2,745,710	3,166,929	3,909,320	3,407,393	2,900,998	2,389,979	2,438,718
Total Certificates of Participation/ Limited Obligation Bonds	255,735,000	237,035,000	238,439,690	301,695,995	276,304,369	380,726,387	347,902,739	322,857,803	341,351,782	377,498,997
Total debt applicable to limitations	347,852,949	320,586,437	324,300,065	378,707,800	345,627,326	442,613,490	402,433,263	369,333,144	380,821,737	414,327,913
Legal debt limit	$ 1,147,812,988	$ 1,252,663,913	$ 1,251,426,301	$ 1,243,820,729	$ 1,377,978,587	$ 1,342,362,617	$ 1,446,252,477	$ 1,565,419,424	$ 1,925,183,079	$ 1,986,624,684
Total net debt applicable to the limit as a percentage of debt limit	$ 1,147,812,988 23.23%	$ 1,252,663,913 20.38%	$ 1,251,426,301 20.58%	$ 1,243,820,729 23.34%	$ 1,377,978,587 20.05%	$ 1,342,362,617 24.80%	$ 1,446,252,477 21.77%	$ 1,565,419,424 19.09%	$ 1,925,183,079 16.51%	$ 1,986,624,684 17.26%

Note:

NC Statute GS159-55 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

CABARRUS COUNTY, NORTH CAROLINA

TABLE 13

DEMOGRAPHIC AND ECONOMIC STATISTICS
LAST TEN FISCAL YEARS

Year	Population[1]	Personal Income[2] (Dollars in Thousands)	Per Capita Personal Income[2]	Public School Enrollment[3]	Unemployment Rate[4]	Number of Building Inspections Performed[5]
2013	186,446	$ 7,025,450	$ 38,079	35,125	8.2%	30,780
2014	187,226	7,301,723	39,000	34,763	6.1%	42,541
2015	192,103	7,399,908	38,521	34,609	5.5%	46,267
2016	196,762	8,286,025	41,103	35,376	4.8%	55,741
2017	201,590	9,085,784	43,920	36,669	4.1%	57,485
2018	206,872	9,556,853	45,220	33,877	3.9%	61,400
2019	211,342	10,089,975	46,615	32,955	3.8%	64,131
2020	216,453	11,002,886	49,679	33,579	7.6%	71,036
2021	227,065	*	*	32,555	4.4%	72,520
2022	231,278	*	*	33,565	3.7%	65,142

* Information not yet available. Information for calendar year 2021 will be available November 16, 2022.

Notes:

[1] United States Census Bureau

[2] Bureau of Economic Analysis, U. S. Department of Commerce. Figures are for the prior calendar year

[3] Public Schools of North Carolina/State Board of Education reported the County Official Statements

CABARRUS COUNTY, NORTH CAROLINA **TABLE 14**

PRINCIPAL EMPLOYERS

CURRENT YEAR AND NINE YEARS AGO

	2022			2013		
Employer	**Employees**	**Rank**	**Percentage of Total County Employment**	**Employees**	**Rank**	**Percentage of Total County Employment**
Atrium Health (formerly Carolinas HealthCare)	5,156	1	4.71%	4,500	1	5.37%
Cabarrus County Schools	4,396	2	4.02%	3,800	2	4.53%
Cabarrus County Government	1,261	3	1.15%	950	3	1.13%
Amazon	1,225	4	1.12%			-
Wal-Mart	1,176	5	1.07%			-
City of Concord	1,123	6	1.03%	901	4	1.08%
Fedex Ground and Fedex Smartpost	1,050	7	0.96%			
Corning	956	8	0.87%			-
Shoe Show	811	9	0.74%	550	9	0.66%
Kannapolis City Schools	745	10	0.68%	750	7	0.90%
ACN	-	-	-	500	10	0.60%
State of North Carolina	-	-	-	770	6	0.92%
S&D Coffee and Tea	-	-	-	575	8	0.69%
Connextions	-	-	-	900	5	1.07%
Total	17,899		16.35%	14,196		16.94%

Source:

NC Employment Security Commission, Cabarrus County Economic Development Corporation and FY 2013 CAFR

CABARRUS COUNTY, NORTH CAROLINA **TABLE 15**

FULL-TIME EQUIVALENT COUNTY GOVERNMENT EMPLOYEES BY FUNCTION
LAST TEN FISCAL YEARS

Function/Program	Fiscal Year 2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
General Government	159	161	168	171	176	180	190	192	205	220
Cultural and Recreation	60	62	68	69	71	74	76	78	81	82
Public Safety	421	445	453	472	496	505	514	524	582	597
Economic and Physical Development	16	16	15	18	19	19	19	19	19	20
Human Services	289	299	302	308	317	330	340	347	356	372
Environmental Protection	7	5	7	7	7	8	9	9	9	9
Total	952	988	1,013	1,045	1,086	1,116	1,148	1,169	1,252	1,300

Note:
Vacant positions are included in the above numbers. Full-time personnel work 2,080 hours per year (less vacation and sick leave)

Source:
Cabarrus County Finance Department

CABARRUS COUNTY, NORTH CAROLINA **TABLE 16**

OPERATING INDICATORS BY FUNCTIONAL AREA

LAST TEN FISCAL YEARS

Functional Area	Fiscal Year 2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
General Government										
Tax Collection Rate	96.67%	96.33%	97.32%	98.19%	99.05%	98.92%	99.30%	98.73%	99.08%	99.38%
Land Records Recorded [1]	34,533	28,397	32,188	33,207 *	35,324 *	32,719 *	32,668 *	44,916 *	55,845 *	40,375
Culture & Recreation										
Circulation of Library Materials-All Branches	701,278	699,884	668,249	675,234	771,850	812,539	848,068	758,135	716,997	800,130
Acres of Park Land-Developed/Undeveloped [4]	381/310	381/310	381/310	356/257	356/257	356/27	356/270	553/100	553/715	507/668
Public Safety										
Sheriff Average Response Time (includes Fire and EMS)	7:50	7:35	6:41	6:48	6:52	7:28	7:34	6:01	7:13	7:40
Detention Center Average Daily Population	367	369	326	285	336	347	351	303	202	276
Animals Picked Up (Animal Shelter)	3,408	2,817	2,865	2,955	2,596	2,685	3,414	2,815	2,585	2,698
Building Inspections Completed	30,780	42,541	46,267	55,966	57,167	62,516	64,129	71036	72520	65142
EMS Average Response Time Countywide	7	7	7	7	7.2	7.5	7.4	7.42	8.2	8.0
Economic & Physical Development										
Construction Permits Issued	10,119	13,695	15,217	16,971	16,183	18,152	18,762	20,807	20,078	18,490
Zoning Permits Issued	313	367	450	444	536	538	406	544	652	599
Human Services										
Veteran /Dependent Contacts	9,950	9,312	9,477	9,610	9,852	10,241	9,142	8,506	9,807	9,506
Human Service Transportation Trips [2]	74,839	82,123	87,544	92,402	81,353	74,158	75,501	65,309	52,682	54,588
Family Medicaid Cases	17,659	17,553	9,805	18,662	17,197	17,197	19,050	22,401	22,276	25,480
Adult Medicaid Cases [3]	6,273	6,483	7,090	10,817	8,326	7,234	9,525	9,804	9,915	9,998
WFFA (formerly AFDC)	275	304	193	273	235	203	209	301	163	136
Child Protective Service Reports Investigated	2,389	1,224	1,217	1,748	1,185	1,953	2,066	2,043	1,380	1,678
Adoptions Completed	3	3	12	16	10	7	13	13	15	30
Food Stamp Cases	11,700	11,900	11,288	11,450	12,150	9,564	8,573	9,153	11,494	12,592
Adult Protective Services Reports	199	181	388	380	388	411	381	422	394	421
Environmental Protection										
Tons of MSW and C&D Waste Managed	17,876	17,756	16,511	16,126	15,327	16,845	19,097	21,089	19,952	17,347
Tons of Recyclable Materials Collected	4,196	3,507	3,114	3,461	3,774	3,700	3,200	4,787	4,659	4,268
Education										
Per Pupil Current Expense Funding	$ 1,548.92	$ 1,528.00	$ 1,608.00	$ 1,699.00	$ 1,866.59	$ 1,850.22	$ 1,887.69	$ 1,878.48	$ 2,040.84	$ 2,068.13
Per Pupil Capital Outlay Funding	$ 110.89	$ 90.93	$ 58.27	$ 137.18	$ 182.14	$ 129.36	$ 29.73	$ 26.71	$ 27.21	$ 27.22
Per Pupil Debt Service Funding	$ 967.27	$ 878.93	$ 857.03	$ 848.80	$ 1,010.11	$ 1,067.35	$ 1,085.19	$ 697.43	$ 968.53	$ 883.64
Per Pupil - Server Space	$ 0.81	$ 2.78	$ 2.30	$ 2.28	$ 2.28	$ 1.18	$ 1.09	$ 1.08	$ 1.10	$ 1.10
Per Pupil - Fines & Forfeitures	$ 43.19	$ 41.13	$ 41.07	$ 41.35	$ 40.75	$ 39.17	$ 37.40	$ 34.99	$ 28.60	$ 39.51
Per Pupil - School Nurses	-	$ 48.66	$ 55.33	$ 64.59	$ 68.87	$ 71.93	$ 69.38	$ 72.81	$ 86.48	$ 98.20

Source: **County Departments**

Notes: [1] Data is Calendar Year from Register of Deeds Department

[2] County Department Starting in 2004, previously under DSS and private contractor

[3] Social Security began managing SSI Medicaid cases in 1998; Medicaid income limits

[4] Acreage reflects WW Flowe deeded to Concord, 13 additional acres at Wallace Park, a

- Data Not Available, * Estimate

CABARRUS COUNTY, NORTH CAROLINA **TABLE 17**

CAPITAL ASSET STATISTICS BY FUNCTION/PROGRAM

LAST TEN FISCAL YEARS

Function/Program	Fiscal Year 2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
Parks [1]										
Park facility [4]	5	5	5	5	6	6	6	6	7	6
Tennis courts	6	6	6	6	6	6	6	6	6	6
Picnic shelters [3]	24	24	28	28	29	29	29	25	25	25
Softball fields	8	8	8	8	8	8	4	4	4	4
Playgrounds	10	10	10	10	11	11	13	13	13	13
Soccer Fields	11	11	11	11	11	11	11	11	11	11
Camping cabins	6	6	6	6	6	6	6	6	6	6
Tent sites	7	7	7	7	7	7	7	7	7	7
Bathhouse for campgrounds	1	1	1	1	1	1	1	1	1	1
Swimming Pool	1	1	1	1	1	1	1	1	1	1
Pool Bathhouse	1	1	1	1	1	1	1	1	1	1
Fire protection [1]										
Stations [2]	10	11	11	11	11	11	11	11	11	11
Sheriff [1]										
Stations	1	1	1	1	1	1	1	1	1	1
Substations	5	5	5	5	5	5	5	5	5	5
Patrol units	135	145	181	170	173	202	214	192	213	242

Notes:

[1] Data obtained from the County Departments of Parks, Emergency Management, and Sheriff

[2] Three stations have become municipal departments and are not under the control of the County

(3) 25 shelters reflects a decrease of 4 due to the Barn at FLP being burned down

(4) 6 Park facilities reflects WW Flowe has been deeded to City of Concord, St Stephens Property has been added to the inventory, Pharr Mill Road Park which is operated by Town of H

COMPLIANCE SECTION


CABARRUS COUNTY SEAL
1792
NORTH CAROLINA

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Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with *Government Auditing Standards*

Independent Auditor's Report

To the Board of Commissioners
Cabarrus County
Concord, North Carolina

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States (*Government Auditing Standards*), the accompanying financial statements of the governmental activities, the business-type activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of Cabarrus County, North Carolina, as of and for the year ended June 30, 2022, and the related notes to the financial statements, which collectively comprise the County's basic financial statements, and have issued our report thereon dated November 28, 2022. Our report includes a reference to other auditors who audited the financial statements of the Public Health Authority of Cabarrus County (Cabarrus Health Alliance), as described in our report on Cabarrus County's financial statements. This report does not include the results of the other auditors' testing of internal control over financial reporting or compliance and other matters that are reported on separately by those auditors.

Report on Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered Cabarrus County's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of Cabarrus County's internal control. Accordingly, we do not express an opinion on the effectiveness of Cabarrus County's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit, we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses or significant deficiencies may exist were not identified.

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether Cabarrus County's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, non-compliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of non-compliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the County's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the County's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Martin Starnes & Associates, CPAs, P.A.

Martin Starnes & Associates, CPAs, P.A.
Hickory, North Carolina
November 28, 2022

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& ASSOCIATES, CPAs, P.A.
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Report on Compliance for Each Major Federal Program and Report on Internal Control Over Compliance Required by the Uniform Guidance and the State Single Audit Implementation Act

Independent Auditor's Report

To the Board of Commissioners
Cabarrus County
Concord, North Carolina

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited Cabarrus County, North Carolina's, compliance with the types of compliance requirements identified as subject to audit in the OMB *Compliance Supplement* and the *Audit Manual for Governmental Auditors in North Carolina,* issued by the Local Government Commission that could have a direct and material effect on each of Cabarrus County's major federal programs for the year ended June 30, 2022. Cabarrus County's major federal programs are identified in the summary of auditor's results section of the accompanying Schedule of Findings, Responses, and Questioned Costs.

In our opinion, Cabarrus County complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2022.

Basis for Opinion on Each Major Federal Program

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America (GAAS); the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States (*Government Auditing Standards*); and the audit requirements of Title 2 U.S. *Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance) and the State Single Audit Implementation Act. Our responsibilities under those standards and the Uniform Guidance are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of Cabarrus County and to meet our other ethical responsibilities in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major federal program. Our audit does not provide a legal determination of Cabarrus County's compliance with the compliance requirements referred to above.

Responsibilities of Management for Compliance

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules and provisions of contracts or grant agreements applicable to Cabarrus County's federal programs.

Auditor's Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material non-compliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on Cabarrus County's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and, therefore, is not a guarantee that an audit conducted in accordance with GAAS, *Government Auditing Standards*, the Uniform Guidance, and the State Single Audit Implementation Act will always detect material non-compliance when it exists. The risk of not detecting material non-compliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Non-compliance with the compliance requirements referred to above is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about Cabarrus County's compliance with the requirements of each major federal program as a whole.

In performing an audit in accordance with GAAS, *Government Auditing Standards*, the Uniform Guidance, and the State Single Audit Implementation Act we:

- exercise professional judgment and maintain professional skepticism throughout the audit;
- identify and assess the risks of material non-compliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding Cabarrus County's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances;
- obtain an understanding of Cabarrus County's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance and the State Single Audit Implementation Act, but not for the purpose of expressing an opinion on the effectiveness of Cabarrus County's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

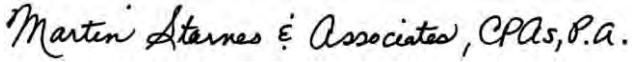
Report on Internal Control over Compliance

A *deficiency in internal control over compliance* exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, non-compliance with a type of compliance requirement of a federal program on a timely basis. A *material weakness in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is reasonable possibility that material non-compliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in Auditor's Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.



Martin Starnes & Associates, CPAs, P.A.
Hickory, North Carolina
November 28, 2022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Report on Compliance for Each Major State Program and Report on Internal Control Over Compliance Required by the Uniform Guidance and the State Single Audit Implementation Act

Independent Auditor's Report

To the Board of Commissioners
Cabarrus County
Concord, North Carolina

Report on Compliance for Each Major State Program

Opinion on Each Major State Program

We have audited Cabarrus County, North Carolina's, compliance with the types of compliance requirements identified as subject to audit in the OMB *Compliance Supplement* and the *Audit Manual for Governmental Auditors in North Carolina*, issued by the Local Government Commission that could have a direct and material effect on each of Cabarrus County's major state programs for the year ended June 30, 2022. Cabarrus County's major state programs are identified in the summary of auditor's results section of the accompanying Schedule of Findings, Responses, and Questioned Costs.

In our opinion, Cabarrus County complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on each of its major state programs for the year ended June 30, 2022.

Basis for Opinion on Each Major State Program

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America (GAAS); the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States (*Government Auditing Standards*); the audit requirements of Title 2 U.S. *Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance) and the State Single Audit Implementation Act. Our responsibilities under those standards and the Uniform Guidance are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of Cabarrus County and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a reasonable basis for our opinion on compliance for each major state program. Our audit does not provide a legal determination of Cabarrus County's compliance with the compliance requirements referred to above.

Responsibilities of Management for Compliance

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules and provisions of contracts or grant agreements applicable to Cabarrus County's state programs.

Auditor's Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material non-compliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on Cabarrus County's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and, therefore, is not a guarantee that an audit conducted in accordance with GAAS, *Government Auditing Standards*, the Uniform Guidance, and the State Single Audit Implementation Act will always detect material non-compliance when it exists. The risk of not detecting material non-compliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Non-compliance with the compliance requirements referred to above is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about Cabarrus County's compliance with the requirements of each major state program as a whole.

In performing an audit in accordance with GAAS, *Government Auditing Standards*, the Uniform Guidance, and the State Single Audit Implementation Act, we:

- exercise professional judgment and maintain professional skepticism throughout the audit;
- identify and assess the risks of material non-compliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding Cabarrus County's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances;
- obtain an understanding of Cabarrus County's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance and the State Single Audit Implementation Act, but not for the purpose of expressing an opinion on the effectiveness of Cabarrus County's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

Report on Internal Control Over Compliance

A *deficiency in internal control over compliance* exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, non-compliance with a type of compliance requirement of a state program on a timely basis. A *material weakness in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material non-compliance with a type of compliance requirement of a state program will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency in internal control over compliance* is a deficiency, or combination of deficiencies, in internal over compliance with a type of compliance requirement of a state program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in Auditor's Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

Martin Starnes & Associates, CPAs, P.A.

Martin Starnes & Associates, CPAs, P.A.
Hickory, North Carolina
November 28, 2022


CABARRUS COUNTY SEAL
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CABARRUS COUNTY, NORTH CAROLINA

SCHEDULE OF FINDINGS, RESPONSES, AND QUESTIONED COSTS
FOR THE YEAR ENDED JUNE 30, 2022

1. Summary of Auditor's Results

Financial Statements

Type of report the auditor issued on whether the financial statements audited were prepared in accordance to GAAP:	Unmodified
Internal control over financial reporting:	
• Material weakness identified?	No
• Significant deficiency identified?	None reported
Non-compliance material to financial statements noted?	No

Federal Awards

Internal control over major federal programs:	
• Material weakness identified?	No
• Significant deficiency identified?	None reported
Type of auditor's report issued on compliance for major federal programs	Unmodified
Any audit findings disclosed that are required to be reported in accordance with 2 CFR 200.516(a)?	No

1. Summary of Auditor's Results (continued)

Identification of major federal programs:

Program Name	AL#
COVID-19 -Coronavirus State and Local Fiscal Recovery Funds	21.027
COVID-19-Emergency Rental Assistance Program	21.023
Temporary Assistance for Needy Families	93.558
Child Support Enforcement	93.563
Medicaid Cluster	93.778

Dollar threshold used to distinguish between Type A and Type B programs	$1,286,019
Auditee qualified as low-risk auditee?	Yes

State Awards

Internal control over major state programs:

• Material weakness identified?	No
• Significant deficiency identified?	None reported
Type of auditor's report issued on compliance for major state programs	Unmodified
Any audit findings disclosed that are required to be reported in accordance with the State Single Audit Implementation Act?	No

CABARRUS COUNTY, NORTH CAROLINA

SCHEDULE OF FINDINGS, RESPONSES, AND QUESTIONED COSTS
FOR THE YEAR ENDED JUNE 30, 2022

1. Summary of Auditor's Results (continued):

Identification of major state programs:

Program Name
Medicaid Cluster
Public School Building Capital Fund

2. Findings Related to the Audit of the Basic Financial Statements

None reported.

3. Findings and Questioned Costs Related to the Audit of Federal Awards

None reported.

4. Findings and Questioned Costs Related to the Audit of State Awards

None reported.

CABARRUS COUNTY, NORTH CAROLINA

SCHEDULE OF PRIOR YEAR AUDIT FINDINGS
FOR THE YEAR ENDED JUNE 30, 2022

None

CABARRUS COUNTY, NORTH CAROLINA
SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS
For the Fiscal Year Ended June 30, 2022

Grantor/Pass Through Grantor/Program Title	Federal AL Number	State/Pass Through Grantor's Number	Federal Direct and Pass Through Expenditures	State Expenditures	Passed-through to Sub recipients	Local Expenditures
FEDERAL AWARDS						
U.S. DEPARTMENT OF AGRICULTURE						
Passed Through N.C. Department of Health and Human Services:						
Division of Social Services:						
Administration:						
Supplemental Nutrition Assistance Program (SNAP) Cluster:						
State Administrative Matching Grants						
for the Supplemental Nutrition Assistance Program	10.561	WC302	$ 2,028,141	$ -	$ -	$ 2,028,141
Total Supplemental Nutrition Assistance Program (SNAP) Cluster			2,028,141	-	-	2,028,141
Total U.S. Department of Agriculture			2,028,141	-	-	2,028,141
U.S. DEPARTMENT OF JUSTICE						
Passed-through the City of Concord						
Edward Byrne Memorial Justice Assistance Grant Program	16.738	FY 2022	3,520	-	-	-
Total U.S. Dept. of Justice			3,520	-	-	-
U.S. DEPARTMENT OF TRANSPORTATION						
Passed-through the N.C. Department of Transportation:						
Formula Grants for Rural Areas and Tribal Transit Program - Administrative	20.509	21-CT-042	131,915	8,243	-	23,240
COVID-19 - Formula Grant for rural areas and Tribal Transit Program	20.509	20-CA-042	163,978	-	-	-
Federal Transit Cluster						
COVID-19 - Federal Transit Formula Grants -Transportation 5307	20.507	21-CS-042	268,508	-	-	-
Total Federal Transit Cluster			268,508	-	-	-
Highway Safety Cluster						
State and Community Highway Safety Program - TRAFU	20.600	PT-20-06.28	70,570	-	-	-
National Priority Safety Programs - GHSP	20.616	M9MT-2021-16-03	3,453	-	-	-
Total Highway Safety Cluster			74,023	-	-	-
Total U.S. Department of Transportation			638,424	8,243	-	23,240
U.S. DEPARTMENT OF TREASURY						
Direct Program:						
COVID- 19-Emergency Rental Assistance Program	21.023		5,834,284	-	2,000,000	-
COVID 19- Coronavirus State & Local Fiscal Recovery Funds (ARP)	21.027		15,674,687	-	5,608,660	-
Passed-through the NC Office of State Budget and Management:						
COVID-19- Emergency Rental Assistance Program	21.023	ERA-1-2021-0001	3,628,070	-	1,000,000	-
Total U.S. Department of Treasury			25,137,041	-	8,608,660	-

CABARRUS COUNTY, NORTH CAROLINA
SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS
For the Fiscal Year Ended June 30, 2022

Grantor/Pass Through Grantor/Program Title	Federal AL Number	State/Pass Through Grantor's Number	Federal Direct and Pass Through Expenditures	State Expenditures	Passed-through to Sub recipients	Local Expenditures
U.S. DEPARTMENT OF HOMELAND SECURITY						
Passed-through N.C. Department of Public Safety:						
Division of Emergency Management						
Emergency Management Performance Grants	97.042	EMA-2020-EP-00009	83,605	-	-	83,605
COVID-19 - Emergency Management Performance Grants	97.042	EMA-2021-EP-00014	23,552	-	-	23,552
Homeland Security Grant Program	97.067	EMW-2021-SS-00039	18,685	-	-	-
Total U.S. Department of Homeland Security			125,842	-	-	107,157
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES						
Division of Aging and Adult Services						
Passed-through Centralina Council of Governments:						
National Family Caregiver Support, Title III, Part E	93.052	FY22 Region F County 013	49,224	3,282	-	5,834
COVID-19 - National Family Caregiver Support, Title III, Part E - BOE	93.052	FY22 Region F County 013	1,109	-	-	123
Special Programs for the Aging, Title III, Part D, Disease Prevention and Health Promotion Services	93.043	FY22 Region F County 013	7,650	450	-	900
Aging Cluster:						
Special Programs for the Aging - Title III, Part C Nutrition Services	93.045	FY22 Region F County 013	59,500	208,640	-	29,793
Special Programs for the Aging, Title III, Part C, Nutrition Services	93.045	FY22 Region F County 013	33,972	-	-	-
COVID-19 - Special Programs for the Aging, Title III, Part C, Nutrition Services	93.045	FY22 Region F County 013	2,343	-	-	4,035
Special Programs for the Aging - Title III, Part B						
Grants for Supportive Services and Senior Centers:						
Transportation Grant	93.044	FY22 Region F County 013	123,844	29,369	-	17,538
Adult Day Services	93.044	FY22 Region F County 013	39,301	53,406	-	10,301
In-Home Aide I&II	93.044	FY22 Region F County 013	70,118	95,282	-	18,378
Housing | Housing Improvement	93.044	FY22 Region F County 013	21,562	29,299	-	5,651
Senior Center Operations Grant	93.044	FY22 Region F County 013	42,806	58,167	-	11,219
COVID-19 - Senior Center Operations Grant	93.044	FY22 Region F County 013	13,251	-	-	1,472
Nutrition Services Incentive Program	93.053	FY22 Region F County 013	54,297	-	-	-
Senior Center Operations Grant | General Purpose			-	6,066	-	-
Total Aging Cluster			460,994	480,229	-	98,387
Total Division of Aging and Adult Services			518,977	483,961	-	105,244
Passed Through N.C. Department of Health and Human Services:						
Division of Social Services:						
Temporary Assistance for Needy Families (TANF)						
Temporary Assistance for Needy Families (TANF) State Programs						
Administration:						
Temporary Assistance Needy Families (TANF)	93.558	G2001NCTANF + G2101NCTANF	178,863	-	-	336,308
Services:						
Temporary Assistance Needy Families (TANF)	93.558	G2001NCTANF + G2101NCTANF	1,260,474	-	-	1,549,790
Total TANF			1,439,337	-	-	1,886,098

CABARRUS COUNTY, NORTH CAROLINA
SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS
For the Fiscal Year Ended June 30, 2022

Grantor/Pass Through Grantor/Program Title	Federal AL Number	State/Pass Through Grantor's Number	Federal Direct and Pass Through Expenditures	State Expenditures	Passed-through to Sub recipients	Local Expenditures
Child Support Enforcement - Section IV-D Administration	93.563	WC302	1,808,514	-	-	931,658
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES (continued)						
Low-Income Home Energy Assistance:						
Administration	93.568	G20B1NCLIEA & G21B1NCLIEA	108,583	-	-	-
Energy Assistance	93.568	G20B1NCLIEA & G21B1NCLIEA	221,689	-	-	-
Crisis Intervention Program	93.568	G20B1NCLIEA & G21B1NCLIEA	404,654	-	-	-
Low-Income Home Energy Assistance LIHWAP Admin	93.568	2101NCLWC5	39,443	-	-	-
Low-Income Home Energy Assistance CAA (LIHWAP)	93.568	2101NCLWC5	98,433	-	-	-
COVID-19 - Cares Act Funding - LIEAP ARPA Admin	93.568	2101NCE5C6	104,316	-	-	-
COVID-19 - Cares Act Funding - LIEAP ARPA	93.568	2001NCE5C3	879,378	-	-	-
Total Low-Income Energy Assistance			1,856,496	-	-	-
Passed through NCDHHS/ NC Department of Environmental Quality						
Low-Income Home Energy Assistance:						
Weatherization Assistance for Low Income Persons	93.568	21B1NCLIEA	102,847	-	-	-
Heating Air Repair Replacement Program-ARP	93.568	2101NCLWC6	14,286	-	-	-
Heating and Air Repair and Replacement Program	93.568	21B1NCLIEA	98,673	-	-	-
COVID-19 - Cares Act Funding - Weatherization	93.568		2,145	-	-	-
Total Dept of Environmental Quality			217,951	-	-	-
Total Low-Income Energy Assistance			2,074,447	-	-	-
Special Children Adoption Fund Cluster (note 4)						
Stephanie Tubbs Jones Child Welfare Services Program						
Permanency Planning - Families for Kids	93.645	G1901NCCWSS & G2001NCCWSS	27,249	-	-	9,083
Mary Lee Allen Promoting Safe and Stable Families	93.556	G2001NCFPSS	58,775	-	-	-
Total Special Children Adoption Fund Cluster (note 4)			86,024	-	-	9,083
John H. Chafee Foster Care Program for Successful Transition to Adulthood						
Administration	93.674	G1901NC1420 & G2001NC1420	12,581	3,145	-	-
Direct Benefit Payment	93.674	G1901NC1420 & G2001NC1420	1,722	-	-	-
Total John H. Chafee Foster Care Program for Successful Transition to Adulthood Program			14,303	3,145	-	-
Social Service Block Grant (SSGB) - In Home Services						
Adult Day Care (Division of Adult and Aging Services)	93.667	G2001NCSOSR	27,031	23,649	-	7,240
In-Home Services	93.667	G2001NCSOSR	90,728	-	-	16,231
In-Home Services - Centralina Council of Governments	93.667	G2001NCSOSR	28,613	818	-	-
Adult Protective Services	93.667	G2001NCSOSR	7,522	-	-	110
Child Protective Services - TANF to SSBG	93.667	G2001NCSOSR	318,747	-	-	-
Social Services Block Grant Administration	93.667	G2001NCSOSR	508,671	-	-	169,557
Total Social Services Block Grant (SSBG) In Home Services			981,312	24,467	-	193,138

CABARRUS COUNTY, NORTH CAROLINA
SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS
For the Fiscal Year Ended June 30, 2022

Grantor/Pass Through Grantor/Program Title	Federal AL Number	State/Pass Through Grantor's Number	Federal Direct and Pass Through Expenditures	State Expenditures	Passed-through to Sub recipients	Local Expenditures
Total Division of Social Services - Other Programs			6,403,937	27,612	-	3,019,977
Passed Through N.C. Department of Health and Human Services:						
Division of Social Services:						
Foster Care, Adoption, and Guardianship Assistance Program Cluster (Note 4):						
Admin:						
Foster Care Title IV - E Administration	93.658	2001NCFOST	22,351	-	-	22,351
Foster Care Title IV - E Child Protective Services	93.658	2001NCFOST	276,738	86,153	-	186,420
Foster Care Title IV - E Foster Care and Training	93.658	2001NCFOST	8,725	-	-	2,908
Foster Care Title IV - E Foster Care and Off Training	93.658	2001NCFOST	467,400	-	-	467,400
Adoption Assistance- Training	93.659	WC302	19,025	-	-	19,025
Foster Care Title IV - E	93.658	WC302	205,302	-	-	559,220
Direct Benefits:						
Foster Care - Title IV-E	93.658	2001NCFOST	536,968	134,476	-	126,249
Total Foster Care, Adoption and Guardianship Assistance Program Cluster (Note 4)			1,536,509	220,629	-	1,383,573
Passed Through N.C. Department of Health and Human Services:						
Subsidized Child Care Cluster:						
Child Care Development Fund Cluster(Note 4):						
Division of Social Services:						
Child Care Development Mandatory and Matching Funds of the Childcare Development Fund-Administration [4]	93.596	WC302	209,606	-	-	-
Total Subsidized Child Care Cluster /Child Care Development Fund Cluster (Note 4)			209,606	-	-	-
Division of Social Services:						
Medicaid Cluster:						
Medical Assistance Program	93.778	WC302	5,918,079	-	-	2,174,180
Medical Assistance Program	93.778	WC302	87,401	11,059	-	76,342
Total Medicaid Cluster			6,005,480	11,059	-	2,250,522
Division of Social Services:						
Administration						
Children's Health Insurance Program - N.C. Health Choice	93.767	CHIP	194,100	5,730	-	37,840
Total Children's Insurance Program - N.C. Health Choice			194,100	5,730	-	37,840
Health Resources Services Administration						
Direct Program:						
COVID-19-Provider Relief Fund and American Rescue Plan (ARP) Rural Distribution - US HHS Stimulus (EMS)	93.498	HHS-29443421478	10,139	-	-	-
Total U.S. Department of Health and Human Services			14,878,748	748,991	-	6,797,156

CABARRUS COUNTY, NORTH CAROLINA
SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS
For the Fiscal Year Ended June 30, 2022

Grantor/Pass Through Grantor/Program Title	Federal AL Number	State/Pass Through Grantor's Number	Federal Direct and Pass Through Expenditures	State Expenditures	Passed-through to Sub recipients	Local Expenditures
U.S. DEPARTMENT OF ENERGY						
Passed Through N.C. Department of Environmental Quality						
Weatherization Assistance for Low-Income Persons	81.042	DEEE0007939	55,009	-	-	-
Total U.S. Department of Energy			55,009	-	-	-
U.S. Department of Housing and Urban Development						
Passed through N.C. Department of Commerce						
Division of Community Planning and Development						
HOME Investment Partnership Program	14.239	M-20-DC-37-0209	592	-	-	-
Total Housing and Urban Development			592	-	-	-
TOTAL FEDERAL AWARDS			42,867,317	757,234	8,608,660	8,955,694
STATE AWARDS						
N.C. DEPARTMENT OF HEALTH AND HUMAN SERVICES						
Division of Social Services:						
Foster Care At-Risk Maximization		XXXX	-	5,511	-	-
Extended FC/MAX Non IV-E		XXXX	-	32,554	-	-
Foster Care Stipend		XXXX	-	55,536	-	-
SFHF Maximization		XXXX	-	190,278	-	-
State Foster Home		XXXX	-	128,174	-	-
Child Welfare/CPS/CS		XXXX	-	238,267	-	-
County Funded Programs		XXXX	-	-	-	3,932,976
Non-Allocating County Cost		XXXX	-	-	-	876,039
DCD Smart Start		XXXX	-	92,412	-	-
Work First Non Reimbursement		XXXX	-	-	-	1,791,351
Total Division of Social Services			-	742,732	-	6,600,366
Division of Aging and Adult Services						
Passed through Centralina Council of Governments						
Fan /Heat Program			-	1,073	-	-
Total N. C. Department of Health and Human Services			-	743,805	-	6,600,366
N.C. DEPARTMENT OF PUBLIC SAFETY						
Division of Juvenile Justice and Delinquency Prevention:						
Juvenile Crime Prevention Programs:						
Shift Mentoring		XXXX	-	53,956	53,956	-
JCPC Admin		XXXX	-	15,459	15,459	-
Fostering Solutions		XXXX	-	31,232	31,232	-
Get Hired-Youth Employability		XXXX	-	37,004	37,004	-
Kids at Work		XXXX	-	75,123	75,123	-
Sex Offender		XXXX	-	14,687	14,687	-
Teen Court		XXXX	-	37,920	37,920	-
Teen Court Resolve Program		XXXX	-	72,328	72,328	-

CABARRUS COUNTY, NORTH CAROLINA
SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS
For the Fiscal Year Ended June 30, 2022

Grantor/Pass Through Grantor/Program Title	Federal AL Number	State/Pass Through Grantor's Number	Federal Direct and Pass Through Expenditures	State Expenditures	Passed-through to Sub recipients	Local Expenditures
YDI Afterschool Academy		XXXX	-	56,042	56,042	-
YDI Family Life Skills Academy		XXXX	-	55,119	55,119	-
Total N.C. Department of Public Safety			-	448,870	448,870	-
STATE AWARDS (continued)						
N.C. DEPARTMENT OF INSURANCE						
Division of Seniors Health Insurance Information Program						
SHIIP Grant		XXXX	-	17,882	-	-
Total N.C. Department of Insurance			-	17,882	-	-
N.C. DEPARTMENT OF CULTURAL AND NATURAL RESOURCES						
Division of State Library						
LSTA Adapting Technology Grant		LS-250229-OLS-21	-	38,038	-	-
State Aid to Libraries		DCR-4	-	206,661	-	4,243,874
Total N.C. Department of Cultural and Natural Resources			-	244,699	-	4,243,874
N.C. DEPARTMENT OF ADMINISTRATION						
Veterans Service Grant			-	2,109	-	338,006
Total N.C. Department of Administration			-	2,109	-	338,006
N.C. DEPARTMENT OF TRANSPORTATION						
Rural Operating Assistance Program (ROAP) Cluster:						
ROAP Elderly and Disabled Transportation Assistance Program (E&DTAP)		DOT-16CL	-	104,309	-	-
ROAP Work First Transitional - Employment		DOT-16CL	-	44,593	-	-
ROAP Rural General Public Program (RGP)		DOT-16CL	-	72,795	-	-
Total ROAP Cluster			-	221,697	-	-
Passed-through the City of Concord						
5310 Transportation Grant (Elderly & Handicapped Transportation)			-	129,976	-	129,976
Total N.C. Department of Transportation			-	351,673	-	129,976
N.C. DEPARTMENT OF AGRICULTURE AND CONSUMER SERVICES						
DSWC District Matching & Technical Assistance Agreement						
District Matching (Soil Conservation)		21-035-4036	-	7,200	-	-
Cost Share Technical Assistance (Water Quality)		21-035-4036	-	47,130	-	-
Total N.C. Department of Agriculture and Consumer Services			-	54,330	-	-
N.C. DEPARTMENT OF PUBLIC INSTRUCTION						
Public School Building Capital Fund						
Lottery proceeds			-	2,937,000	-	-
Total N.C. Department of Public Instruction			-	2,937,000	-	-
TOTAL STATE AWARDS			-	4,800,368	448,870	11,312,222
TOTAL FEDERAL AND STATE AWARDS			$ 42,867,317	$ 5,557,602	$ 9,057,530	$ 20,267,916

CABARRUS COUNTY, NORTH CAROLINA
SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS
For the Fiscal Year Ended June 30, 2022

Grantor/Pass Through Grantor/Program Title	Federal AL Number	State/Pass Through Grantor's Number	Federal Direct and Pass Through Expenditures	State Expenditures	Passed-through to Sub recipients	Local Expenditures

NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS:

1. Basis of Presentation

The accompanying Schedule of Expenditures of Federal and State Awards (SEFSA) includes the federal and State grant activity of Cabarrus County under the programs of the federal government and the State of North Carolina for the year ended June 30, 2022. The information in this SEFSA is presented in accordance with the requirements of Title 2 U.S. *Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* and the State Single Audit Implementation Act. Because the Schedule presents only a selected portion of the operations of Cabarrus County, it is not intended to and does not present the financial position, changes in net position or cash flows of Cabarrus County.

2. Summary of Significant Accounting Policies

Expenditures reported in the SEFSA are reported on the modified accrual basis of accounting. Such expenditures are recognized following the cost principles contained in Uniform Guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursement.

3. Indirect Cost Rate

Cabarrus County has elected not to use the 10-percent de Minimis indirect cost rate as allowed under the Uniform Guidance.

4. Cluster of Programs

The following are clustered by the NC Department of Health and Human Services and are treated separately for state audit requirement purposes: Foster Care and Adoption and Guardianship Assistance, Special Children Adoption Fund, and Subsidized Child Care Program.


CABARRUS COUNTY SEAL
1792
NORTH CAROLINA



CABARRUS COUNTY
America Thrives Here

Annual Comprehensive Financial Report

Fiscal Year Ended June 30, 2022

Annual Comprehensive Financial Report

- 264 Pages – 19 Exhibits, 36 Schedules, 17 Tables and Compliance Section
- Main Operating Fund – General Fund with the Community Investment Fund
- 9 Capital Project Funds, 9 Special Revenue Funds, 2 Custodial Funds, 1 Pension Trust Fund, 2 Internal Service Funds, 1 CARES Act Relief Fund and 1 Enterprise Fund, 66 pages of Notes to the Financial Statements

Audit Highlights

- Unmodified Opinion on the Financial Statements
- No Financial Statement Findings
- No Single Audit Findings
- Unmodified Opinion on Federal and State Awards

MARTIN·STARNES
& ASSOCIATES, CPAs, P.A.

General Fund

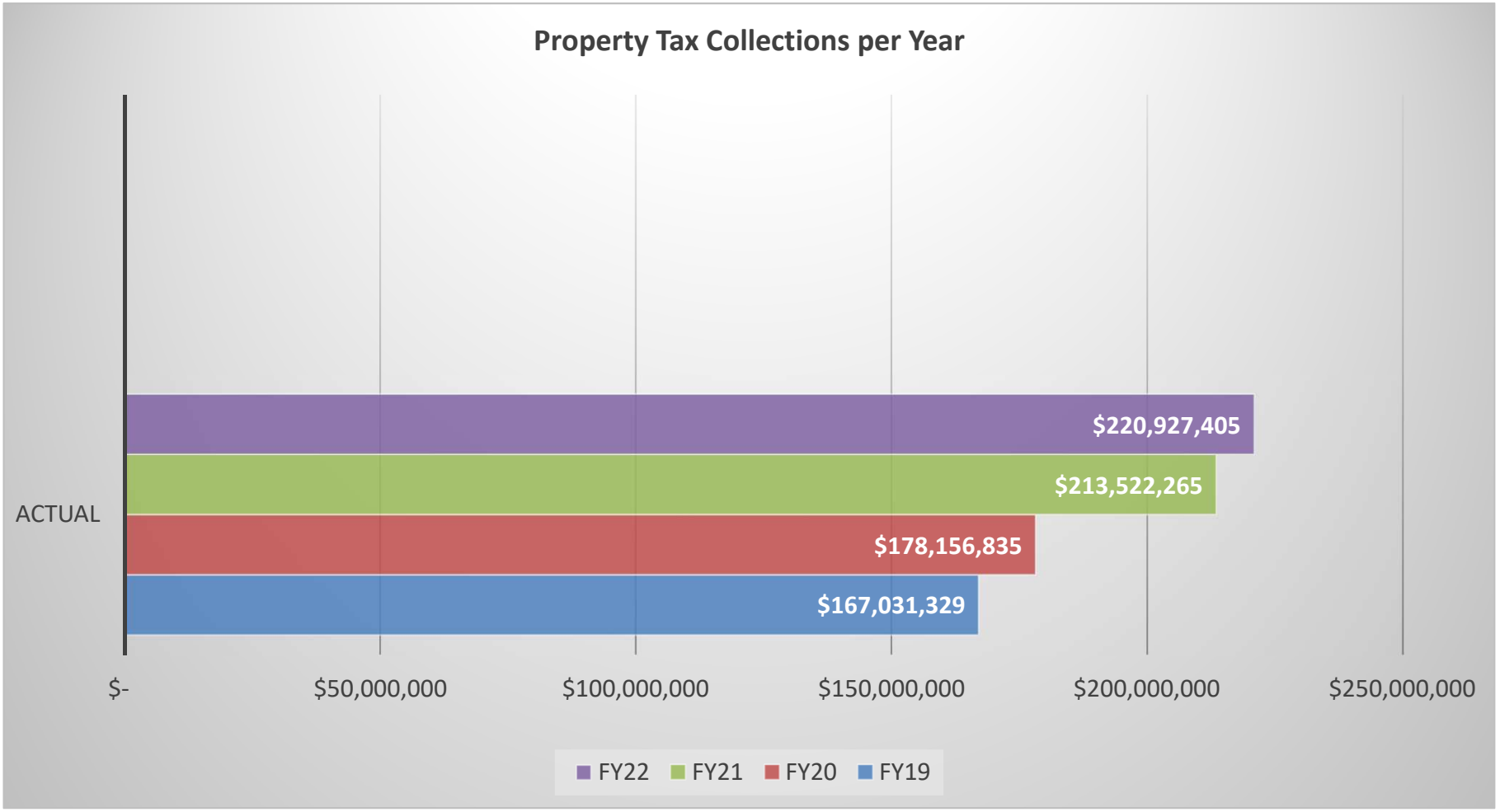
- Budget for FY 2022: $326 million
- Revenues over budget $17.7 million
- Expenditures under budget $25.8 million
- $22.9 million increase in General Fund - Fund Balance

Property Taxes

- Budget for FY 2022: $213 million
- Actual $221 million – $8 million over budget
- Increase in collection percentage from 99.1% to 99.4%
- Increase in AD Valorem values of $1.187 billion

WH1

Property Taxes



Slide 6

WH1 Wendi Heglar, 2/16/2021

Sales Taxes

- Budget for FY22 $61.0 million
  Includes General Fund and Community Investment Fund
- Total collections for FY22 $72.6 million
- $11.6 million over budget



Expenditures Summary

- 10% or $25.8 million underbudget in Expenditures
- Salary and Benefits $95.3 million Budget, 5.5% or $5.2 million unspent
  - Lapse Salaries
    - General Gov't (HR, Fin, Tax, ITS) - $2.3MM
    - Public Safety (Sheriff, ES) – $1.0MM
    - Human Services - $1.5MM
- Unspent Economic Incentive Grants $1.6 million
  - Timing
  - Reappropriate

Expenditures Summary Cont.

- $4.9 million in capital purchases unspent
  - Fleet - $.5MM
  - Transportation - $1.1MM
  - Public Safety - $2.5MM ($1.1MM Vehicles)
  - Reappropriated
- Operational costs under budget $14.1 million
  - Broadband - $2.0MM
  - General Government - $4.6MM
  - Public Safety - $2.3MM
  - Human Services - $4.1MM

General Fund
Fund Balance Summary

- FY 2022 General Fund Balance 177.8MM
  - Restricted - $49.1 million
  - Nonspendable - $.3 million
  - Committed / Assigned - $55.8 million
  - Unrestricted - $72.6 million
- Unrestricted $72.6 million
  - Reserved per Cabarrus County FB Policy
    - 15% of current year's budget - $49.2 million
  - $23.4 million transferred to CIF per policy

Questions



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CABARRUS COUNTY

BOARD OF COMMISSIONERS
WORK SESSION

January 3, 2023
4:00 PM

AGENDA CATEGORY:
Discussion Items for Action

SUBJECT:
Finance - Transfer of Funds for 15% Fund Balance Policy

BRIEF SUMMARY:
Per the County Financial and Budgetary Policies, the sum of the General Operating Fund fund balance in excess of 15% is available to transfer and appropriate to the Community Investment Fund. A summary of the 15% Fund Balance calculation is included for review. The funds will be set aside in the Community Investment Fund for future project allocation.

REQUESTED ACTION:
Motion to approve the transfer of funds to the Community Investment Fund based on the 15% County Financial and Budgetary Policies.

Motion to approve the associated budget amendment.

EXPECTED LENGTH OF PRESENTATION:
5 Minutes

SUBMITTED BY:
James Howden, Finance Director

BUDGET AMENDMENT REQUIRED:
Yes

COUNTY MANAGER'S RECOMMENDATIONS/COMMENTS:

ATTACHMENTS:

- Budget Amendment
- Fund Balance 15% Calculation Backup

Budget Revision/Amendment Request

Date: 1/17/2023 **Amount:** 19,470,532

Dept. Head: James Howden, Finance **Department:** Finance - CIF

☐ **Internal Transfer Within Department** ☐ **Transfer Between Departments/Funds** ☑ **Supplemental Request**

Transfer to Community Investment Fund fund balance from the General Fund in excess of 15% per the County's Financial and Budgetary Policies. Transfer adjusted for ARPA funds approved in Fiscal Year 2022 for Broadband that had not been reappropriated yet.

Fund	Indicator	Department/ Object/ Project	Account Name	Approved Budget	Increase Amount	Decrease Amount	Revised Budget
001	9	1960-970118	Contribution to Community Investment Fund	47,091,176	17,520,532		64,611,708
001	9	1925-94004	Broadband	50,000	1,950,000		2,000,000
001	6	1960-6901	Fund Balance Appropriated	-	19,470,532		19,470,532
100	6	0000-6902 AVAIL	Contribution from General Fund	-	17,520,532		17,520,532
100	9	0000-9830-AVAIL	Other Improvements	-	17,520,532		17,520,532

Budget Officer

☐ Approved

☐ Denied

_____

Signature

_____

Date

County Manager

☐ Approved

☐ Denied

_____

Sianature

_____

Date

Board of Commissioners

☐ Approved

☐ Denied

_____

Signature

_____

Date

Cabarrus County
Fund Balance Calculation of excess of 15% Policy
June 30, 2022

Fund Balance 6/30/21	$	122,396,120
Revenues over (under) Expenditures FY 22		55,357,565
Ending Fund Balance 6/30/22		**177,753,685**
Nonspendable		
Inventories	$	249,123
Prepaid Items		9,175
Leases		562
Restricted		
Reserve by State Statute (Primarily Accounts Receivable & PO/Contract carry forward)		30,356,381
Re-appropriations		140,498
Debt Payments		10,160,607
Building Inspections		8,434,289
Committed		
Community Investment Fund(less restricted debt payments)		40,749,913
Unpaid Tax Incentives		5,356,821
Pension Trust		1,576,476
Re-appropriations		1,858,587
Total unavailable for appropriation	$	98,892,432
Less		
Assigned	$	6,258,482
"Reserved" by 15% Fund Balance Policy	$	49,200,747
Available balance to transfer to CIF per policy	**$**	**23,402,024**
FY 2023 Fund Balance Appropriations:		
Human Services Land Acquisition	$	2,200,000
Government Center Generator		461,500.00
Milestone Parcels Acquisition		465,000.00
Radio Tower Lease		156,992.00
Carolina Thread Trail		47,000.00
New Resource Officers		600,000.00
Agricultural Program Supplies		1,000.00
	$	3,931,492
Budget Amendment - allocation of prior year approved ARPA funds for Broadband		1,950,000
Budget Amendment to CIF	**$**	**17,520,532**

CABARRUS COUNTY

BOARD OF COMMISSIONERS
WORK SESSION

January 3, 2023
4:00 PM

AGENDA CATEGORY:
Discussion Items for Action

SUBJECT:
Human Resources - Personnel Ordinance Updates: Leaves of Absence

BRIEF SUMMARY:
We have several updates in the Leaves of Absence section. Due to a new internal Workers' Compensation policy we need to make several amendments to this section of the Ordinance to ensure the two documents are in sync. Also due to recent legislative changes to the Uniformed Services Employment and Reemployment Rights Act of 1994 (USERRA), we would like to expand the Military Leave section to include Federal Disaster Service leave.

REQUESTED ACTION:
Motion to approve changes to the Personnel Ordinance.

EXPECTED LENGTH OF PRESENTATION:
5 Minutes

SUBMITTED BY:
Lundee Covington, HR Director
Jonathan Bradley, Risk & Safety Director

BUDGET AMENDMENT REQUIRED:
No

COUNTY MANAGER'S RECOMMENDATIONS/COMMENTS:

ATTACHMENTS:

- Personnel Ordinance Changes

Personnel Ordinance Updates – BOC Work Session, January 3, 2023

Article II. Classification Plan

Section 4. Amendment of the Classification Plan

New positions shall be established only with the approval of the Board of Commissioners. The County Manager shall then allocate the new position to the appropriate class within the existing classification plan or amend the classification plan to establish a new class to which the new position may be allocated. The County Manager may establish temporary, auxiliary or seasonal positions where he deems necessary for county operations for example extended absences or military deployment of employees in regular positions.

Classes of positions shall be added to and deleted from the classification plan with approval of the County Manager.

Positions with multiple levels do not require formal reclassification for movement within that career progression (ex. EMT/paramedic or ITS Junior Developer, Developer, Senior Developer, etc.) or when employee moves between levels as long as established criteria are met (ex. Codes Enforcement I, II, III,). Position will be adjusted when these established programs are followed.

Article VI. Leaves of Absence

Section 19. Workers' Compensation Absence

An employee absent from duty because of sickness or disability covered by the North Carolina Workers' Compensation Act may receive Workers' Compensation benefits.

The employee may elect to use accrued vacation and sick leave during the initial seven-day waiting period. ~~If the waiting period becomes covered by Workers' Compensation, the portion of the leave used covered by Workers' Compensation will be restored to accrued leave. Otherwise,~~ The use of accrued leave to supplement Workers' Compensation is not permitted.

On return from a Workers' Compensation absence, an employee's salary will be computed on the basis of the last salary earned plus any increment or other salary increase to which the employee would have been entitled during the disability covered by Workers' Compensation. Employees on Workers' Compensation absence retain and continue to earn all leave credits during the period of disability. Leave credits are applied at the conclusion of the covered absence. In addition, the County shall continue its contribution to the employee's health insurance.

Temporary employees on Workers' Compensation Absence will be placed in a leave without pay status and will receive all benefits for which they may be adjudged eligible under the Workers' Compensation Act.

Section 22. Military or Federal Disaster Service Leave

The County commends the dedication and self-sacrifice of the employees serving in the uniformed services, as well as employees who serve in federal disaster response capacities. It recognizes the hardship experienced by these employees and their families for the public good.

Cabarrus County is committed to protecting the job rights of employees covered by the Uniformed Services Employment and Reemployment Rights Act of 1994 (USERRA). USERRA protects employees that serve in the Uniformed Services of the United States, which includes the Army, Navy, Marine Corps, Air Force, Coast Guard, Space Force, Public Health Service Commissioned Corps, and National Oceanic and Atmospheric Administration Commissioned Corp, as well as the reserve components of each of these services. USERRA also protects employees who serve as members of the National Urban Search and Rescue Response System, reservists for the Federal Emergency Management Agency (FEMA), and members of the National Disaster Medical System.

In accordance with federal and state law, it is the County's policy that no employee will be subjected to any form of discrimination on the basis of his or her membership in or duty to perform service for any of the Uniformed Services of the United States or covered federal disaster services. No employee will be denied reemployment, promotion or other benefits or employment on the basis of such membership. Furthermore, no employee will be subjected to retaliation or adverse employment action because of his or her rights exercised under this policy.

Employees who are protected by USERRA will be allowed 120 hours of Military or Federal Disaster Service Leave per calendar year for training or activation. The employee shall receive his or her base salary during this leave. The employee must provide a copy of their duty orders. If military or federal disaster service duty is required beyond the available Military or Federal Disaster Service Leave, the employee may take accrued vacation leave, compensatory time, or leave without pay. Military or Federal Disaster Service Leave must be exhausted before Leave Without Pay (LWOP) will be granted.

CABARRUS COUNTY

BOARD OF COMMISSIONERS
WORK SESSION

January 3, 2023
4:00 PM

AGENDA CATEGORY:
Discussion Items for Action

SUBJECT:
Infrastructure and Asset Management - Cabarrus County Library and Active Living Center at Mt. Pleasant and Virginia Foil Park Project Update and Current Design Development Cost Estimate from Construction Manager at Risk

BRIEF SUMMARY:
County staff will present the most current cost estimates, which have been generated at the completion of design development by the Construction Manager at Risk (CMAR), Edifice. These cost estimates are in line with the opinion of project construction costs presented in April 2022 however, staff wants to review the costs as well as discuss alternates.

REQUESTED ACTION:
Receive input from the Board.

The motion will be adjusted for the regular meeting dependent on the input received at the Work Session.

EXPECTED LENGTH OF PRESENTATION:
15 Minutes

SUBMITTED BY:
Kyle Bilafer, Asst. County Manager
Rodney Harris, Deputy County Manager

BUDGET AMENDMENT REQUIRED:
Yes

COUNTY MANAGER'S RECOMMENDATIONS/COMMENTS:

ATTACHMENTS:

- Cost Estimate Projections
- Renderings

Item	Cost	NOTES
BOC approved this value In April 2022	**$26,500,000.00**	**plus/minus**
DD Estimate of Construction Costs as of 12/16/22	$20,131,787.00	
Soft Costs already encumbered	$1,515,870.00	
Placeholder for CMT/Geotech	$60,000.00	
Library FFE (Furniture/Signage)	$312,000.00	$40/SF x 7,800
Building FFE (Furniture/Signage)	$150,000.00	$11/SF x 13,700
Technology (Pub Computers/Tablets/Busi. Ctr)	$130,000.00	12 PCs, 20 for vending
AV/Tech/Screens/Projector	$235,800.00	
Owner's Contingency (carrying 8% of DD Estimate Hard Costs)	$1,610,542.96	
Library Direct Costs		
Opening Day Collection Books	$200,000.00	5000 items
Gates, (3) self check, (2) OPAC	$130,000.00	
Vending, Lockers	$70,000.00	
Library move	$48,000.00	one move to new bldg
(8) Staff Computers/printer/scanner	$44,000.00	
Acoustics	$100,000.00	White noise, panels, TBD
IT/Data/Telecom	$258,000.00	$12/SF x 21,500
Building Security	$60,000.00	
Fitness Center Equipment	$80,000.00	Prosource
Parking Lot Lighting	$50,000.00	At Library Bldg
TOTAL COSTS WITHOUT ALTERNATES	**$25,185,999.96**	
Alternates		
Multi-Sport Soccer Field #1 - Fine grade and install sod, irrigation, chain link fence, and jogging trail	$332,831.00	
Multi-Sport Soccer Field #2 - Fine grade and install sod, and irrigation	$184,848.00	
Restroom and Storage Building by Soccer Field #2	$488,000.00	
Picnic Shelter #1, next to maintenance building	$86,398.00	
Storage and Pavilion, next to playground	$89,991.00	
Soccer Field #1 & #2 Lighting (Both fields)	$481,319.00	
Artificial Turf for Three Baseball Fields, outfields and infields	$628,675.00	
Six dugout covers	$116,822	
Batting Cage	$100,434	
TOTAL OF ALTERNATES	**$2,509,318.00**	
Keep in mind there is no contingency, CM fee, Bonds or anything else on the alternates showing but there will be if we accept them		



* Note: Alternate-budget dependent item




VIRGINIA FOIL PARK
Cabarrus County



* Note: Alternate-budget dependent item


BASEBALL TEAM


VIRGINIA FOIL
PARK








*
*
* Note: Alternate-budget dependent item

CABARRUS COUNTY

BOARD OF COMMISSIONERS
WORK SESSION

January 3, 2023
4:00 PM

AGENDA CATEGORY:
Discussion Items for Action

SUBJECT:
Infrastructure and Asset Management - City of Concord Public Utility Easement

BRIEF SUMMARY:
County staff will present a public utility easement related to the utilities under the public plaza at the Courthouse Expansion project. The City of Concord requires an easement for these utilities.

REQUESTED ACTION:
Motion to approve the easements and authorize the chairperson to sign.

EXPECTED LENGTH OF PRESENTATION:
5 Minutes

SUBMITTED BY:
Kyle Bilafer, Assistant County Manager

BUDGET AMENDMENT REQUIRED:
No

COUNTY MANAGER'S RECOMMENDATIONS/COMMENTS:

ATTACHMENTS:

- General Utility Easement for Public Plaza

- Survey of Easement
- Metes and Bounds

Prepared by: Richard M. Koch
Cabarrus County Attorney

STATE OF NORTH CAROLINA)
COUNTY OF CABARRUS)

P/O PINs #5620-97-4972 & 5802

Permanent Public Utility Easement

The undersigned Grantor, CABARRUS COUNTY, a body politic and political subdivision of the State of North Carolina ("Grantor"), in consideration of payment to the Grantor of the sum of One Dollar ($1.00) and other good and valuable consideration, the receipt and sufficiency of which is hereby acknowledged, does hereby grant, bargain, sell and release unto the CITY OF CONCORD, a North Carolina municipal corporation ("Grantee"), its successors, assigns and licenses, the right, privilege, and permanent easement to enter and re-enter, at any time and to install, dig, build, erect, maintain, repair, rebuild, operate, and patrol one or more public utilities, over ground or underground and any necessary appurtenances; the above described rights being incident to performance by the Grantee of its functions as a municipality or as the operator of public utilities systems, or the performance by any contractor, employee, agent, or licensee of the Grantee of any public utilities functions, the premises to be affected as shown on the attached Exhibit "A" titled "Public Utility Easement Plat of Cabarrus County" and hereby being more particularly described as follows:

> Lying and being in the City of Concord, Cabarrus County, North Carolina, beginning on the Southwest side of Church Street S (Public Right of Way, Variable Width) and running to the Northeast side of Union St S (Public Right of Way, Variable Width), being within two properties of Cabarrus County (Deed Book 14219 and Page 105 & Deed Book 14387 and Page 280), and being more particularly described as follows:
>
> Beginning at a Control Point #103 having a North Carolina GRID NAD 83 (2011), Grid Coordinate N=608,086.38', E=1,529,352.78', CGF=0.99984734, thence S54º05'54" E, 190.37' Ground (190.34' Grid) to a Mag Nail, thence S42°08'00"E, 5.93' to a calculated point and the POINT OF BEGINNING for the Public Utility Easement, located within said "Cabarrus County" properties.

From the POINT OF BEGINNING twenty-two (22) courses and distances as follows:

1) S42º08’00” E, 30.00’ to a calculated point,
2) S47º52’01” W, 52.97’ to a calculated point,
3) N42º09’35” W, 16.78’ to a calculated point,
4) S47º52’14” W, 129.62’ to a calculated point,
5) S42º06’52” E, 35.62’ to a calculated point,
6) S42º06’30” E, 24.42’ to a calculated point,
7) S47º55’02” W, 26.34’ to a calculated point,
8) N42º04’58” W, 6.74’ to a calculated point,
9) S47º58’41” W, 17.61’ to a calculated point,
10) N42º01’19” W, 5.54’ to a calculated point,
11) S47º58’29” W, 151.13’ to a calculated point,
12) N42º22’17” W, 54.98’ to a calculated point,
13) N47º37’08” E, 23.64’ to a calculated point,
14) S43º41’07” E, 9.77’ to a calculated point,
15) N46º18’53” E, 94.70’ to a calculated point,
16) N43º41’07” W, 7.61’ to a calculated point,
17) N47º37’08” E, 52.28’ to a calculated point,
18) N42º57’18” W, 5.54’ to a calculated point,
19) N46º21’31” E, 20.00’ to a calculated point,
20) S42º59’18” E, 5.72’ to a calculated point,
21) N43º07’19” E, 147.70’ to a calculated point,
22) N47º52’01” E, 39.63’ to a calculated point and to the POINT OF BEGINNING containing 0.311 Acres. (13,547.96 ft).

The property described herein is subject to all rights-of-way, easements and restrictions of record.

The Grantor, by the execution of this instrument, acknowledges the plans for any project within this easement will be fully explained to its authorized representative in advance of any work.

Together with any and all rights normally incident thereto, and particularly the right of ingress and egress thereto from time to time as necessary for construction, reconstruction, enlargement and/or maintenance. The Grantee acknowledges that this easement area has been developed by Grantor as a public plaza at great expense and that maintenance or repair of the public utilities in and around this easement area by Grantee must be undertaken with respect for the improvements that exist. Grantee undertakes responsibility for repair or replacement of hardscape surface and substrate improvements, at the same or equal quality, should its utility work cause damage to such improvements. Grantee will coordinate with Grantor prior to work to allow Grantor to remove or protect other amenities (such as benches, trees, walls, bollards, light poles) within the work area if Grantor so desires.

To have and to hold the same unto the City of Concord, its successors and assigns forever.

This agreement shall not be interpreted to impose any duty on the City of Concord, its successors and assigns to install any utilities by any particular date or within any particular time frame.

This property right may be assigned by the Grantee, or its successors.

The Grantor shall have the right to use the above-described Permanent Public Utility Easement for purposes not inconsistent with Grantee's full enjoyment of the rights hereby granted. The Grantor shall not make any use of the facilities installed, buried, erected, or constructed thereon by Grantee, or drill or operate any well or septic system within such easement area, without the express written permission of the Grantee.

IN WITNESS, these presents have been duly executed under seal by the Grantor on this the _____ day of _____, 2022.

GRANTOR:

Cabarrus County, a body politic and political subdivision of the State of North Carolina

By:_____
Stephen M. Morris, Chairman of the
Board of County Commissioners

ATTEST:

_____
Lauren Linker, Clerk to the Board

[SEAL]

This instrument has been pre-audited in the manner required by the "Local Government Budget and Fiscal Control Act."

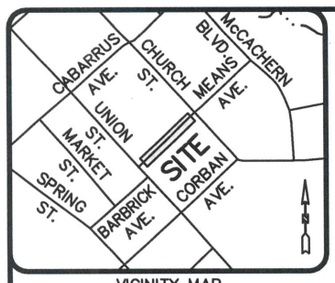
_____
Jim Howden, Finance Director

CABARRUS COUNTY
STATE OF NORTH CAROLINA

I, _____, a Notary Public of the aforesaid County and State, do hereby certify that Lauren Linker personally appeared before me this day and acknowledged that she is the Clerk to the Board of Commissioners for Cabarrus County and that by authority duly given and as the act of the body politic and political subdivision of the State of North Carolina, the foregoing instrument was signed in its name by its Chairman, sealed with its corporate seal and attested by her as its Clerk to the Board.

WITNESS my hand and notarial seal, this the _____ day of _____, 2022.

_____
Notary Public
My commission expires: _____

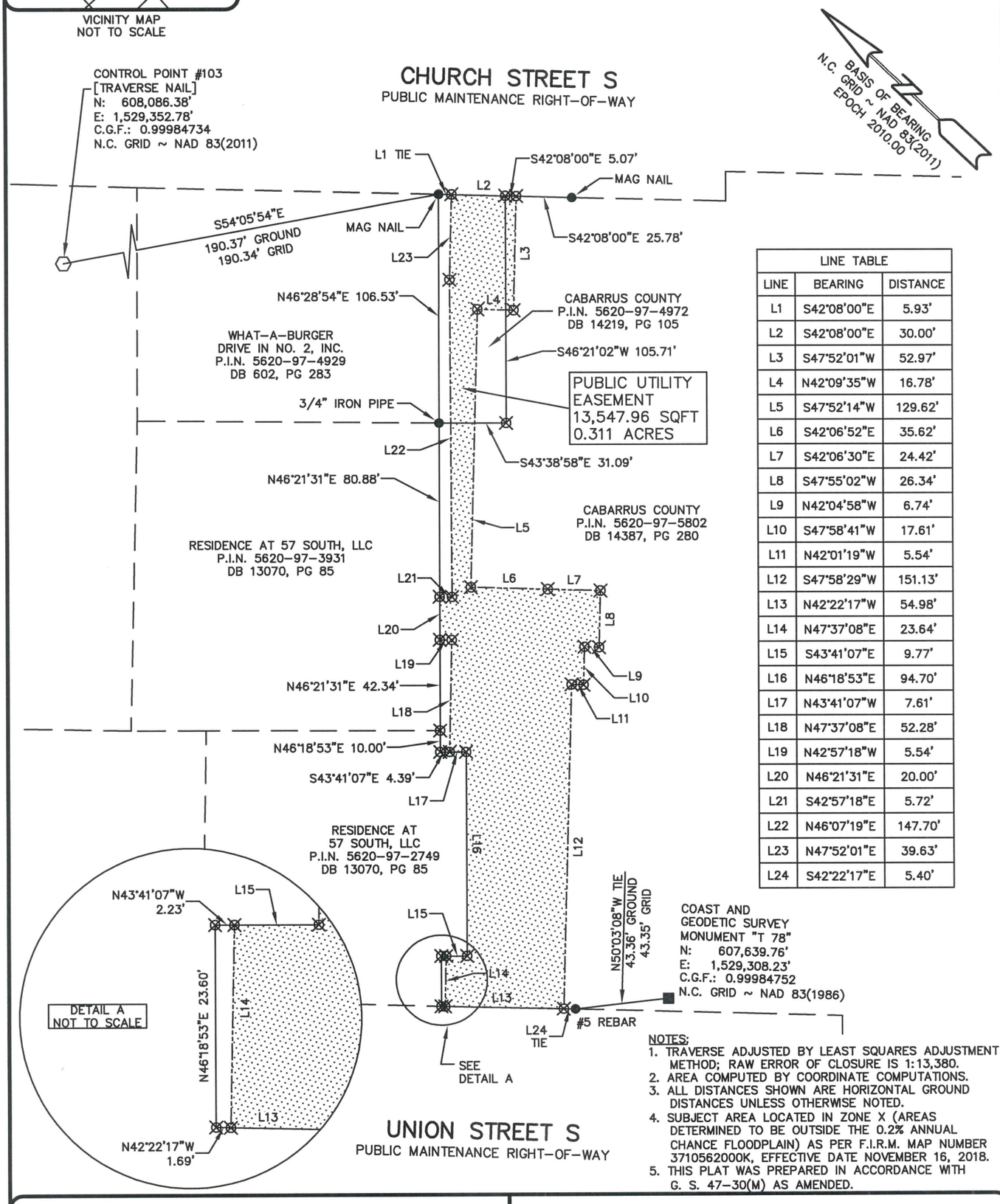


VICINITY MAP
NOT TO SCALE

LEGEND

- EXISTING CORNER AS DESCRIBED
- CONCRETE MONUMENT FOUND
- NPS (NO POINT SET)
- BOUNDARY LINE
- ADJOINING PROPERTY LINE
- EASEMENT LINE
- TIE LINE
- PROPOSED PUBLIC UTLIITY EASEMENT

REFERENCES:
1. ALL DEEDS AND MAPS SHOWN HEREON:
2. CABARRUS COUNTY ON-LINE G.I.S. TAX MAP.
3. MAP TITLED "BOUNDARY AND TOPOGRAPHIC SURVEY OF: CABARRUS COUNTY COURTHOUSE", BY CESI, DATED JUNE 15, 2018, CESI JOB NO. 180116.000.
4. MAP TITLED "ALTA/NSPS LAND TITLE SURVER FOR PROPERTY OF: REGEN TAG UMBRELLA, LLC", BY CESI, DATED JUNE 28, 2018, CESI JOB NO. 180026.000.
5. MAP TITLED "BOUNDARY & TOPOGRAPHIC SURVEY OF: WHAT-A-BURGER", BY CESI, DATED FEBRUARY 27, 2019, CESI JOB NO. 190057.000.



LINE TABLE		
LINE	BEARING	DISTANCE
L1	S42°08'00"E	5.93'
L2	S42°08'00"E	30.00'
L3	S47°52'01"W	52.97'
L4	N42°09'35"W	16.78'
L5	S47°52'14"W	129.62'
L6	S42°06'52"E	35.62'
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L20	N46°21'31"E	20.00'
L21	S42°57'18"E	5.72'
L22	N46°07'19"E	147.70'
L23	N47°52'01"E	39.63'
L24	S42°22'17"E	5.40'

NOTES:
1. TRAVERSE ADJUSTED BY LEAST SQUARES ADJUSTMENT METHOD; RAW ERROR OF CLOSURE IS 1:13,380.
2. AREA COMPUTED BY COORDINATE COMPUTATIONS.
3. ALL DISTANCES SHOWN ARE HORIZONTAL GROUND DISTANCES UNLESS OTHERWISE NOTED.
4. SUBJECT AREA LOCATED IN ZONE X (AREAS DETERMINED TO BE OUTSIDE THE 0.2% ANNUAL CHANCE FLOODPLAIN) AS PER F.I.R.M. MAP NUMBER 3710562000K, EFFECTIVE DATE NOVEMBER 16, 2018.
5. THIS PLAT WAS PREPARED IN ACCORDANCE WITH G. S. 47-30(M) AS AMENDED.

PLAT CERTIFICATION

I, DAVID L. HAYWOOD, JR., CERTIFY THAT THIS PLAT WAS DRAWN UNDER MY SUPERVISION FROM AN ACTUAL SURVEY MADE UNDER MY SUPERVISION (DEED DESCRIPTIONS RECORDED IN REFERENCES AS SHOWN HEREON); THAT THE BOUNDARIES NOT SURVEYED ARE CLEARLY INDICATED AS DRAWN FROM INFORMATION AS SHOWN HEREON; THAT THE RATIO OF PRECISION AS CALCULATED IS 1:13,380; THAT THIS MAP MEETS THE REQUIREMENTS OF THE STANDARDS OF PRACTICE FOR LAND SURVEYING IN NORTH CAROLINA (21 NCAC 56.1600); AND THAT:

☒ D. THE SURVEY IS OF ANOTHER CATEGORY, SUCH AS THE RECOMBINATION OF EXISTING PARCELS, A COURT-ORDERED SURVEY, OR OTHER EXCEPTION TO THE DEFINITION OF SUBDIVISION;

WITNESS MY ORIGINAL SIGNATURE, REGISTRATION NUMBER AND SEAL THIS 22ND DAY OF SEPTEMBER, 2022 A.D.

NORTH CAROLINA SEAL L-4822 DAVID L. HAYWOOD, JR. LAND SURVEYOR

9/22/22

PROFESSIONAL LAND SURVEYOR LICENSE NO. L-4822

PUBLIC UTILITY EASEMENT PLAT OF:

CABARRUS COUNTY

WARD NUMBER 3, CABARRUS CO., NC

ADDRESS: 18 & 21 MEANS AVENUE SE, CONCORD, NC

FOR CLIENT: CABARRUS COUNTY

SCALE: 1 IN. = 60 FT. DATE: SEPTEMBER 22, 20 22

0 60 120 180

CESI
CIVIL - GEOTECHNICAL - SURVEYING
N.C. FIRM LICENSE NO. C-0263
45 SPRING STREET SW CONCORD (704) 786-5404
CONCORD, NC 28025 FAX (704) 786-7454
ACAD FILE: 190104.DWG

© CESI 2022 CESI JOB NO.: 220553.000

Legal Descriptions of Public Utility Easements
For Cabarrus County
Located on Properties of Cabarrus County
Cabarrus County Parcel IDs 5620-97-4972 & 5620-97-5802

Parcel IDs 5620-97-4972 & 5620-97-5802:

Lying and being in the City of Concord, Cabarrus County, North Carolina, beginning on the Southwest side of Church Street S (Public Right of Way, Variable Width) and running to the Northeast side of Union St S (Public Right of Way, Variable Width), being within two properties of Cabarrus County (Deed Book 14219 and Page 105 & Deed Book 14387 and Page 280), and being more particularly described as follows:

Beginning at a Control Point #103 having a North Carolina GRID NAD 83 (2011), Grid Coordinate N=608,086.38', E=1,529,352.78', CGF=0.99984734, thence S54º05'54"E, 190.37' Ground (190.34' Grid) to a Mag Nail, thence S42°08'00"E, 5.93' to a calculated point and the POINT OF BEGINNING for the Public Utility Easement, located within said "Cabarrus County" properties.

From the POINT OF BEGINNING twenty-two (22) courses and distances as follows:

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22) N47º52'01"E, 39.63' to a calculated point and to the POINT OF BEGINNING containing 0.311 Acres. (13,547.96 ft).

CABARRUS COUNTY

BOARD OF COMMISSIONERS
WORK SESSION

January 3, 2023
4:00 PM

AGENDA CATEGORY:
Discussion Items for Action

SUBJECT:
Infrastructure and Asset Management - Frank Liske Park Office, Restroom, Concessions, Mini-Golf Course Renovations Capital Investment Project Update

BRIEF SUMMARY:
County staff will provide updates on the preliminary programming and opinionated projected construction costs and request input from the Board on potential additional funding based on initial cost estimating.

REQUESTED ACTION:
Receive input and motion revised based on input.

EXPECTED LENGTH OF PRESENTATION:
5 Minutes

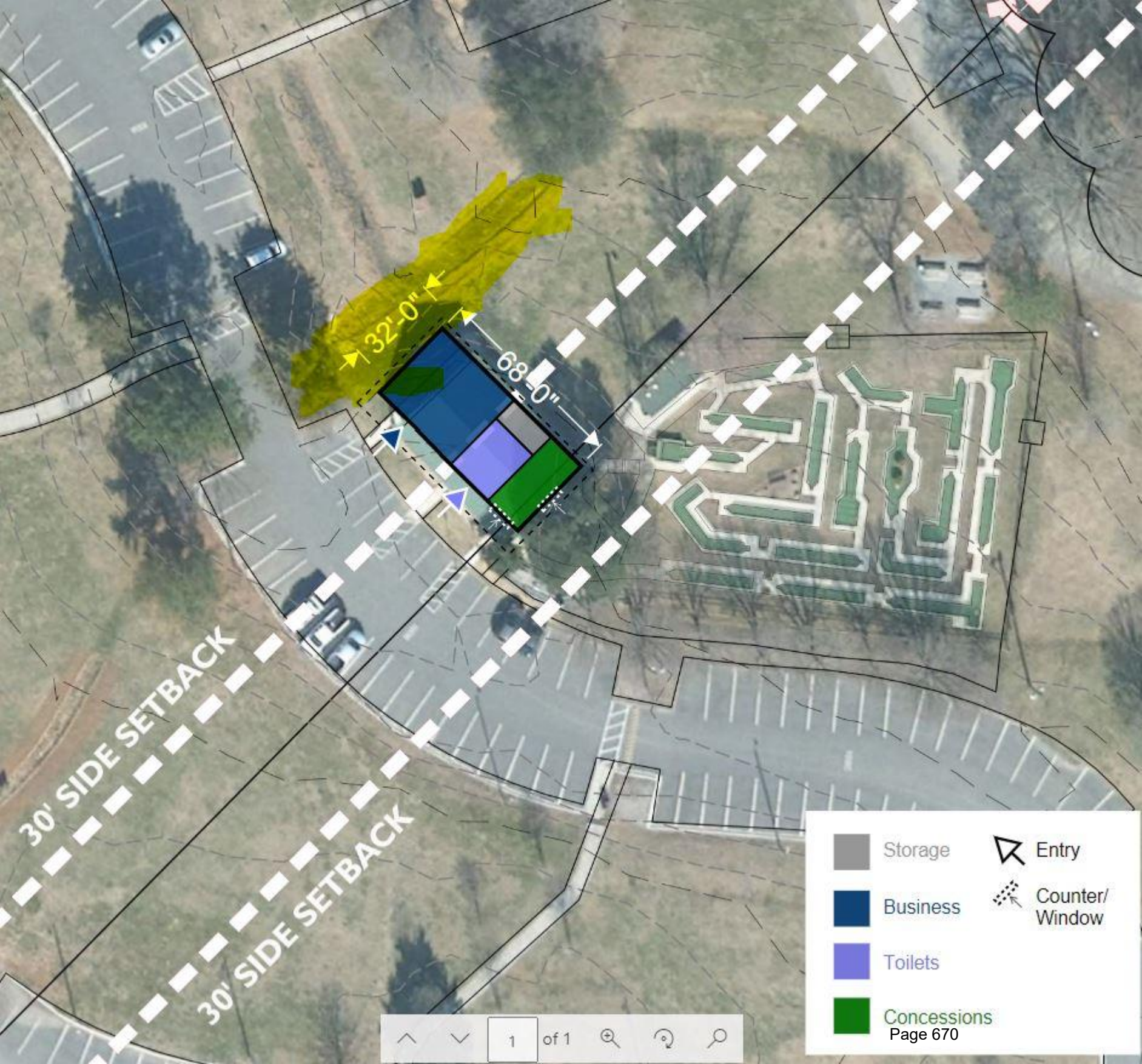
SUBMITTED BY:
Kyle Bilafer, Assistant County Manager

BUDGET AMENDMENT REQUIRED:
No

COUNTY MANAGER'S RECOMMENDATIONS/COMMENTS:

ATTACHMENTS:

- Aerial Showing Location


32'-0"
68'-0"
30' SIDE SETBACK
30' SIDE SETBACK
Storage
Business
Toilets
Concessions
Entry
Counter/
Window

CABARRUS COUNTY

BOARD OF COMMISSIONERS
WORK SESSION

January 3, 2023
4:00 PM

AGENDA CATEGORY:
Discussion Items for Action

SUBJECT:
Salisbury-Rowan Community Action Agency, Inc. Presentation of FY 2023-24 Application for Funding

BRIEF SUMMARY:
Representatives from the Salisbury-Rowan Community Action Agency, Inc. (SRCCA) will present their FY 2023-24 Application for Funding at the work session. This agency provides services for economically disadvantaged citizens in Cabarrus and Rowan counties.

REQUESTED ACTION:
Motion to acknowledge receipt of the SRCCA's FY 2023-24 Community Services Block Grant funding application.

EXPECTED LENGTH OF PRESENTATION:
5 Minutes

SUBMITTED BY:
Sherry Tillmon, SRCAA, Director of Family Services

BUDGET AMENDMENT REQUIRED:
No

COUNTY MANAGER'S RECOMMENDATIONS/COMMENTS:

ATTACHMENTS:

Grant Application

North Carolina Department of Health and Human Services

Division of Social Services

OFFICE of ECONOMIC OPPORTUNITY

Community Services Block Grant Program

Fiscal Year 2023-24 Application for Funding
Project Period July 1, 2023– June 30, 2024
Application Due Date: January 13, 2023

Agency Information			
Agency:	Salisbury-Rowan Community Action Agency, Inc.		
Agency:	Salisbury-Rowan Community Action Agency, Inc.		
Federal I.D.	560840196		
DUNS Number:	P6KMS6HXV228		
Administrative Office Address:	1300 West Bank Street Salisbury, NC 28144-3910		
Mailing Address (include the 4-digit zip code extension):	1300 West Bank Street Salisbury, NC 28144-3910		
Telephone Number:	704-633-6633		
Fax Number:	704-633-5570		
Proposed Funding:	**CSBG: $542,850**	**Additional Resources: $$10,061,372.00**	**Agency Total Budget: $10,604,222.00**
Application Period:	**Beginning:** July 1, 2023	**Ending:** June 30, 2024	
Board Chairperson:	Wendell Fant		
Board Chairperson's Address: (where communications should be sent)	1300 West Bank Street Salisbury, NC 28144-3910		
Board Chairperson's Term of Office (enter beginning and end dates):	Date Initially Seated – July 2017 Current Term Expiration – July 20, 2023		
Executive Director:	Dione Adkins		
Executive Director Email Address:	dioneadkins@srcaa.com		
Agency Fiscal Officer:	Tanya Branch		
Fiscal Officer Email Address:	tanyabranch@srcaa.com		
CSBG Program Director:	Sherry M. Tillmon		
CSBG Program Director Email Address:	tillmons@srcaa.com		
Counties Served with CSBG funds:	Rowan County Cabarrus County		
Agency Operational Fiscal Year:	2023-2024		

North Carolina Department of Health and Human Services
Office of Economic Opportunity –
2420 Mail Service Center / Raleigh, North Carolina 27699-2420

Community Services Block Grant Program
Fiscal Year 2023-24 Application for Funding
Planning Process Narrative

1. Explain in detail how each of the following was involved in the planning and development of this strategic plan.

a. Low-Income Community:

The Salisbury-Rowan Community Action Agency (SRCAA) 2020 Community-Wide Strategic Planning and Needs Assessment provides information and analysis on issues relating to poverty in the agency's core service areas. As part of the assessment, qualitative data was collected from the low-income community by way of surveys, focus groups and interviews.

Representatives of the Low-income population are seated on the Salisbury-Rowan Community Action Agency, Inc.'s (SRCAA) Board of Directors to ensure broad community participation and involvement. The Head Start Policy Council Advisory is made up of low-income persons who meet once per month to review programs and to address meeting the needs of the low-income community. Members from that Council are represented on the board, and each representative of the low-income community participates in the focus groups, surveys and interviews intended to identify the needs of the communities. Representatives of the low-income community advocate for the needs of the participants at varying levels, and participants themselves are free to express their concerns with staff and the program director. In addition, they are surveyed during workshops facilitated to improve their personal and professional development.

Client satisfaction data is also collected throughout the year to assist the agency with identifying needs and to create strategies for meeting the needs of the low-income community. Understanding the needs of the community and what the report data indicates, helps to provide a more accurate report on the significant findings and trends in the Community Needs Assessment Document. Understanding the data also enables the agency to make more informed decisions on service provisions to enable more customers to achieve their goals.

The customer and community surveys completed included the opportunity for people completing the survey to indicate identifiable information, so that the agency is clear on who the need belongs to in terms of demographics and characteristics. Results were used in the planning and development of the agency's strategic plan.

b. Agency Staff:

Staff is encouraged to participate in partnerships and collaborations with community partners and task forces designed to meet the needs of mutually served participants. These partnerships and collaborations offer opportunities for staff to participate in forums to share input and to address causes of poverty, concerns, and resources in low-income communities where staff works. Staff as well as partners serving the same populations were surveyed during the community assessment process. Staff and partner feedback is considered in the revisions of the strategic plan and the management of service delivery at the Salisbury-Rowan Community Action Agency, Inc. (SRCAA) as part of the strategic plan's Collaboration Project, which is aimed at identifying overlap in the service delivery as well as procedures and processes used by various departments

c. Agency's Board Members:

The Board utilizes the strategic planning process to provide direction for the agency and the staff in order to address the needs of the community. The Salisbury-Rowan Community Action Agency, Inc. (SRCAA) utilizes the Six National Goals to guide the process. By integrating ROMA into the development of the plan the Board of Directors were able to:

- Assess poverty needs and conditions within the community.
- Define a clear agency anti-poverty mission for community action and a strategy to address those needs.
- Identify both immediate and longer-term strategies in the context of existing resources and opportunities in the community.
- Identify specific improvements, or results, to be achieved among low-income people and the community; and
- Organize and implement programs, services, and activities, such as advocacy, within the agency and among "partnering" organizations, to achieve anticipated results.

During the implementation of planning, the Board of Directors decides on whether it is necessary to abandon any programs, discontinue serving a particular population or provide specific services. This provides an opportunity to determine goal achievement, during which time the agency can report and evaluate goal progress and compare progress to benchmarks. The strategic planning process also provides opportunity for the agency to then self-assess to determine what adjustments need to be made to the plan in an effort to stay current on the needs of the community and remain an organization that is cognizant of the needs of the low-income community in order to proactively strategize against and eliminate the causes of poverty.

2. Describe how and what information was gathered from the following key sectors of the community in assessing needs and resources during the community assessment process and other times. These should ideally be from each county within your agency's service area:

   a. Community-based organizations:
   b. Faith-Based Organizations:
   c. Private Sector:
   d. Public Sector:
   e. Educational Sector:

   Community Partners, members of the faith-based community, public and private sectors were surveyed to obtain the most up-to-date information on their assessments of conditions and changes in the agency's service areas.

   Qualitative data was gathered and presented in the Community Needs Assessment by way of the following:

   - Surveys- completed by Head Start Parents and CSBG Participants, community partners, local service providers and board members
   - Focus groups- conducted with program participants and front-line agency staff
   - Interviews- conducted with community partners

Client satisfaction data was also included. This data was beneficial in identifying what services have been most effective in meeting the needs of the community, as well as identifying if the needs and wants of the customers have changed.

3. Describe your agency's method and criteria for identifying poverty causes including how the agency collected and analyzed qualitative and quantitative data in identifying those causes.

   Our agency identifies poverty causes by staying abreast of current local, state and national poverty reports, and staying active members of the North Carolina and National Community Action Agency Association. Another method used to identify poverty is assessing the needs of the low-income community as well as the agencies and organizations who serve them. The 2020 Community-wide strategic planning and needs assessment conducted for our agency included feedback from low-income individuals in our service areas, and community organizations serving those individuals about the socio-economic landscape of our counties and state.

   Qualitative data was gathered and presented in the Community Needs Assessment by way of the following:

   - Surveys- completed by Head Start Parents and CSBG Participants, community partners, local service providers and board members
   - Focus groups- conducted with program participants and front-line agency staff
   - Interviews- conducted with community partners
   - Customer satisfaction surveys

   Understanding the needs of the community and what the report data indicated helped to provide a more accurate report on the significant findings and trends in the Community Needs Assessment Document. Understanding the data also enabled the agency to make more informed decisions on service provisions to enable more customers to achieve their goals.

   In an effort to determine the top needs, the top six (6) percentages of needs were identified for each service area under the needs categories listed from information gathered from both data sources, then the top need of each category was prioritized from highest to lowest, with the highest percentage of identified needs being listed first.

   The assessment trends and findings indicated the following needs:
   - Employment opportunities
   - Increased services to support an adequately educated and skilled workforce
   - Affordable housing

   Factors that are determined to impact poverty or change the current landscape are consistent over the years. However, other socio/environmental factors such as economic downturns, fluctuation in the job market, growth in various industries or simultaneous decline in others, impact communities and the ability of residents to gain, maintain or improve employment options.

   Strategies implemented to best meet the needs of low-income persons and address poverty causes include:

   a. Focusing on wages that would move a family above poverty based on family size and identifying job opportunities for families that would most likely result in success for them

b. Creating a more intensive work search/employment plan that requires job seekers to be accountable to their Family Development Specialist.
c. Requiring families to take incremental steps toward achieving self-sufficiency through the attainment of specific job skills; therefore, filling the skills gap for employers who indicated a lack of for their specific job openings.

4. Describe activities that your agency has undertaken to advocate for and empower low-income individuals and families to achieve economic independence and security.

SRCAA's approach used with families is one of empowerment and strengths. This model called "Family Development," requires the entire network to think of ways to empower families to achieve their own goals and to improve the internal systems of service delivery. The model teaches workers to partner with families and help them set proper goals and activities for themselves so they can become self-sufficient.

In addition, SRCAA staff is credentialed as Global Career Development Facilitators. As Global Career Development Facilitators (GCDF), staff is trained to assist individuals with informed decisions when considering their individual career development through the utilization of best practices, a variety of personality, interest and employment assessment tools, and career development models.

The last few years in North Carolina and in the United States have left many families in the lower socio-economic strata to be faced with more challenges to their economic independence and their present and future security. So, by empowering families and teaching self-advocacy, families have the ability to identify, and reach attainable goals.

Other strategies involve inviting families to participate in volunteer activities and to represent the agency at community forums, as well as other agency events, to tell their story and to be proud to share their accomplishments when asked. Success stories are being published regularly in the agency's electronic newsletter and Family Services' participants who have risen above poverty or achieved several program successes, represent the program at the Annual Board meeting.

SRCAA also provides various educational and professional development sessions/workshops, as well as other training mechanisms to empower low-income families and individuals. The overall goal of SRCAA is to assist low-income individuals to gain a sense of ownership and a stake in their community while strengthening their families. The agency will continue to be an active member of state and national associations that advocate on behalf of low-income families to eradicate poverty.

5. Describe how your agency plans to make more effective use of, coordinate and form partnerships with other organizations and programs including: State welfare reform efforts; public and private resources; religious organizations, charitable groups, and community organizations.

SRCAA staff, program managers and the Executive Director participate on relevant Boards, Committees and planning entities in both Rowan and Cabarrus Counties such as the NC Workforce Development Committee, Goodwill Industries - Business Advisory Council, Equus Workforce Solutions partner meetings, and other sponsored managers meetings which include Department of Social Services', the Salisbury and East Spencer Housing Authority partner meetings, the Project Re-Entry, and Project Safe partners meetings.

SRCAA has solidified several other partnerships and collaborative efforts in both Rowan and Cabarrus County that enable us to leverage both services and funds to increase support provided to the community. These partnerships validate how relationships and collaborations between public-private and nonprofit organizations can address and reduce barriers to poverty for community residents. Our agency will continue to increase our visibility and our impact by forming new partnerships emphasizing on building stronger relationships within the faith-based community, in addition to continuing to host community forums.

The agency continues to have involvement of the development of an Employment and Training Advisory Committee to improve linkages and leveraged support for program participants in Rowan and Cabarrus County. The purpose of the committee is to (a) Provide expertise or advice on employer needs, industry changes and training requirements or prerequisites for training, (b) provide opportunities for employment, internships and apprenticeships, (c) provide feedback and assess the agency's impact to further enhance services, (d) serve as an unbiased and independent sounding committee.

Target linkages include employers and occupational training providers under the following industries:

- Healthcare
- Manufacturing
- Culinary
- Hospitality
- Construction
- Information Technology
- Transportation and Logistics
- Office Occupations
- Small Business Administration

6. Describe how your agency will establish linkages between governmental and other social services programs to assure the effective delivery of such services to low-income individuals, to avoid the duplication of such services and to fill identified gaps in services, through the provision of information, referrals, case management and follow-up consultations.

   SRCAA, Inc. collaborates with the local Departments of Social Services programs, specifically the Work First Family Assistance (WFFA) Program in an effort to provide training and employment support to participating families. This partnership allows case managers from both organizations the opportunity to leverage support and resources for families, as well as promote the accountability of the participant. Additional collaborations with our local, Divisions of Workforce Development, Crisis assistance providers, Goodwill Industries, and various faith-based and nonprofit organizations enable SRCAA to serve, refer and minimize the duplication of services. By attending monthly partnership and committee meetings, staff are keenly aware of services provided by other agencies and organizations. By continuing to collaborate with other human service agencies, this helps to close any service gaps in SRCAA's service areas.

   SRCAA is closing service gaps internally as well, by making internal collaborations for dual enrollments more intentional. For example: Head Start/ Early Head Start parents who are eligible for CSBG services are enrollees of the program. Likewise, CSBG participant's eligible are enrollees of Head Start/ Early Head Start. Internal staff and external agencies consult and execute

service strategies to ensure the needs of the families are met. In real time, there can effectively be several persons assigned to one family. By investing time in case conferencing, and strategizing, service duplication is eliminated, and the chances that families are less overwhelmed and able to achieve attainable goals in addition to meeting the requirements of multiple organizations are increased.

7. Provide a description of how your agency will support innovative community and neighborhood-based initiatives related to the purposes of the Community Services Block Grant (fatherhood initiatives and other initiatives with the goal of strengthening families and encouraging effective parenting).

   SRCAA continues to participate in community-wide coalition-building and resource development to meet the needs of individuals and families and reduce barriers to family and community growth. At the beginning of the school year, parents sign a partnership agreement that they will be fully involved with their children and set goals for their family. This gives low-income families the capability to make decisions, initiate programs, and obtain resources to encourage stronger families in our area. Parent training is also offered in areas such as: Parenting skills, child and health development, preparation of food, and child abuse and neglect. By offering these services, parents' skills are strengthened, and parents understand the responsibility they have to their children. SRCAA continues to provide support to families as they learn new skills.

   Internally, SRCAA is making an Intentional effort to train Family Development Specialists of Head Start in the Parent, Family and Community Engagement Framework. The ultimate goal of the framework is to ensure families understand what school readiness is. One way to improve and enhance the families in Head Start will be to ensure they are enrolled in the Family Self Sufficiency program. Imminently, Family Development Specialist will train families in core competencies of parenting and school readiness.

   SRCAA also focuses on the engagement of fathers. Family Services (CSBG) partners with Head Start to improve the way fathers are treated as integral family members in the goal attainment process. SRCAA believes that by improving fathers' ability to be actively and positively involved in the lives of their children, the efforts will strengthen families and further combat the continued causes of poverty, particularly in the number of children facing poverty in our service areas. Services are designed to be a catalyst for moving individuals and families out of poverty by addressing barriers that impact employment, skills training, financial literacy and other social services support needs, that can assist fathers toward becoming economically stable as well as an emotional and financial support to their children.

8. Describe activities that your agency has undertaken or plans to undertake, on an emergency basis, for the provision of such supplies and services, nutritious foods and related services, as may be necessary to counteract conditions of starvation and malnutrition among low-income individuals.

   Salisbury Rowan Community Action Agency, Inc. (SRCAA) staff ensures that income eligible participants are enrolled in Food and Nutrition Services through the Department of Social Services. In addition, SRCAA has established partnerships with local food banks, churches, and nonprofit organizations for the purpose of providing participants referrals for emergency food assistance. Referrals are provided to participants to apply with the local Department of Social Services for the Food and Nutrition Services Program. For those families and individuals who are ineligible for Food and Nutrition Service benefits, SRCAA staff will provide emergency food assistance or a referral to eligible food banks.

Community Services Block Grant Program
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Planning Process Narrative (continued)

9. Describe how your agency will coordinate the provision of employment and training activities with entities providing activities through statewide and local workforce investment systems under the Workforce Innovation and Opportunity Act. Provide the dollar amount of your allocation that will go towards employment training.

   Since 2013, when Workforce Innovation Opportunity Act (WIOA) Adult Services in NC were transferred through contractual agreement from the Division of Workforce Solutions (DWS) to the private contractor Equus as part of the Integrated Service Delivery model being implemented statewide. The contracted provider in both Rowan and Cabarrus (our service area) has become a partner with SRCAA and referral source. Initially, meetings were held, in both counties to forge an existing relationship that is mutually beneficial for both entities which reduces duplication of services in similar populations. Connections with employment and training activities have been instrumental in providing interventions and a direct link to the labor market.

   The Salisbury-Rowan Community Action Agency will expend $62,347 or 75% of the supportive services budget for employment training and education during the 2023-2024 fiscal program year

10. Describe how your agency will ensure coordination with the emergency energy crisis intervention program under title XXVI (relating to low-income home energy assistance).

    SRCAA, Inc. provides office space for case managers of the Weatherization Assistance /HARRP Program which provides services to Rowan County residents in an effort to save energy and reduce expenses. Community residents in need of these services will continue to be referred to the Weatherization Assistance Program. In addition, referrals will be provided to participants to enroll in the Energy Assistance Program through the Department of Health and Human Services, as well as the crisis assistance programs through Cooperative Christian Ministries, Rowan Helping Ministries, The City of Kannapolis and the Salvation Army.

11. Describe the needs of low-income youth and your agency's efforts to promote increased community coordination and collaboration in meeting the needs of low-income youth.

    SRCAA is committed to ensuring that the youth receive support through the coordination of services offered by both SRCAA as well as WIOA. In addition to offering General Education Diploma (GED) opportunities, youth participate in employment and professional development workshops offered through the CSBG program. Additionally, the youth and their families are encouraged to apply for the CSBG program to provide further support in obtaining self-sufficiency

12. Describe your agency's method for informing custodial parents in single-parent families that participate in CSBG programming about the availability of child support services. In addition, describe your method for referring eligible parents to the child support office[s].

    Family Development Specialist completes a comprehensive assessment with program participants to address the needs of the families. When a non-custodial parent does not provide adequate financial and emotional care of the child/children, the participant is informed of the availability of child support services and provided a referral in both Rowan and Cabarrus County to the Department of Social Services' Child Support Division to enable the participant to file for child

support. In the event that the participant needs assistance with completing the necessary paperwork to file for support or are in need of transportation to the Department of Social Services, the Family Development Specialist will provide the necessary supportive services to ensure access to services.

13. Describe activities that your agency has undertaken or plans to undertake, to address the Department's priorities which includes:

    - Combat the **Opioid Crisis** by focusing on policies and practices that prevent opioid misuse, addiction and overdose.
    - Develop better outcomes for **Early Childhood** learners to ensure that they are healthy, safe and nurtured, learning and ready to succeed.
    - Expand **NCCARE360**, a statewide database that provides resource information for medical providers and human services professionals in response to social determinants of health like housing stability, food security, transportation access and interpersonal safety; and
    - Implement **Healthy Opportunities** that improve the health, safety and well-being of North Carolinians by addressing conditions in which people live that directly impacts health.

According to the NC Department of Health and Human Services the increase in overdose deaths in recent years is driven by illicit opioids, such as heroin and fentanyl. In 2020, more than 70% of overdose deaths in the state likely involved illicitly manufactured fentanyl, often in combination with other substances. More than 60% of overdose deaths involve multiple substances, and the involvement of stimulants, like cocaine and methamphetamine, is increasing

Between November 2021 – October 2022, Rowan County has experienced 107 Opioid related Emergency Department deaths as compared to 107 in 2021. Cabarrus County has experienced 158 opioid related Emergency Department deaths as compared to 157 in 2021. Those emergencies were documented by the Emergency Medical Services with the month of February and March reporting the highest deaths for the year in Rowan County and the months of April and June the highest deaths in Cabarrus County. (Injuryfreenc.dhhs.gov).

Due to the overwhelming impact that both service counties are still experiencing, it is the intent of the Salisbury-Rowan Community Action Agency, Inc. to continue assisting in the ongoing fight against opioid misuse, addiction and overdose by educating staff on the signs of misuse, and the identification of treatment centers. Staff will also continue partnering in county initiatives lead by Opioid Task Forces

Early Childhood:

For more than fifty (50) years, the Salisbury-Rowan Community Action Agency, Inc. has operated the Head Start/Early Head Start education program as well as the Child and Adult Food Care Program. As an addition to the program, SRCAA, Inc. has worked to increase partnerships that directly enhance the learning environment for students. One of the partnerships is with the newly emerging technology non-profit organization, AppSeed.

AppSeed provides computer tablets named Seedlings to every Head Start/Early Head Start student enrolled at SRCAA, Inc. Each tablet comes preloaded with educational apps that teach

reading, writing and mathematical skills. Children are also allowed to take the tablets home to allow parental engagement in learning.

SRCAA, Inc. has also developed a community-wide initiative by way of natural outdoor learning environments that meet the nutritional and overall health related needs of children and their families enrolled in SRCAA's Head Start/Early Head Start Program.

The natural outdoor learning environments consist of gardens with edible fruits and vegetables. Head Start students, parents, staff and volunteers all participate in the development and completion of each project.

The natural outdoor learning environments provide children with the following opportunities:

- Equal opportunity and access for children with disabilities to increase physical fitness, and interact with non-disabled peers
- Improved overall nutrition
- Increased physical activity
- Enhanced gross motor skills and cognitive abilities
- Enhanced creativity
- Increased social interactions

NCCARE360:

The Salisbury-Rowan Community Action Agency, Inc. is an active member of the NCCARE360 database, and provides resource information and referrals to program participants, and any inquiring community member in need of various services. Additionally, staff at SRCAA, Inc. provides information about NCCARE360 to community partners who may be unaware of the data base to help enhance usage and expand the volume of referral resources.

Healthy Opportunities:

The Salisbury-Rowan Community Action Agency, Inc. is a partnering member of the Healthy Rowan Coalition. Through this coalition SRCAA, Inc. participates with other partnering agencies to address issues of health, quality of life and nutrition within Rowan County. SRCAA, Inc. also makes ongoing referrals for healthcare, mental health and nutrition services to all interested community members and program participants in both Rowan and Cabarrus County.

Community Services Block Grant Program
Fiscal Year 2023-24 Application for Funding
OEO Form 210

Agency Strategy for Eliminating Poverty

Planning Period: **July 1, 2023 – June 30, 2024**

Section I: Identification of the Problem (use additional sheets if necessary)

1. Give the Poverty Cause name(s), rank the poverty cause(s) and identify which one(s) the agency will address.

   SRCAA will address the needs of employment skills training and education attainment for low-income individuals and families. The agency will provide supportive services for families or individuals to develop occupational and life skills to increase income so they may rise above the income poverty level.

   SRCAA's Family Services will use the Family Development approach to partner with participants and the community to:

   - Develop/Sustain a strategy to address those needs, both immediate and longer term, in the context of existing resources and opportunities in the community.
   - Identify specific outcomes to be achieved among low-income people and the community; and

   Organize and implement program services, and activities, such as advocacy, support and guidance within the agency and among "partnering" organizations, to achieve anticipated results.

2. Describe the poverty cause(s) in detail in the community with appropriate statistical data (include data sources).

   Socio/economic factors such as working below the poverty wage rate, in addition to the need for occupational skills development, impacts communities and the ability of residents to gain, maintain or improve employment options, consequently creating the foundation of poverty.

   According to the United States' Census bureau, the estimated population in Rowan County as of April 2020 was 146,875. Of that population, currently 19.1% live in poverty. In Cabarrus County, the estimated population as of April 2020 was 225, 804. Of that population 9.9 % currently live in poverty.

(A) Explain why the problem exists

In accordance with state law, the Department of Commerce annually ranks the economic health of each of North Carolina's counties based on four factors: average unemployment rate, median household income, percentage growth in population and adjusted property tax base per capita. Rowan county currently sits on Tier 2 of the ranking system. Their upgrade to this tier was current as last year as they were previously at Tier 1 (most distress). Their upgrade demonstrates the county's ability to bounce back from the effects of COVID 19. The primary culprit for Rowan County's regression in the rankings is its unemployment rate. Rowan County as compared to Cabarrus County, who currently sits on the Tier 3 (least distress) residents are able to work from home because they have white collar jobs tied to Charlotte. There's some of that in Rowan County, but the economy is largely still blue collar. As reported in the Salisbury Post, the local tourism industry has been devastated by COVID-19 restrictions, with some hotels going from employing

dozens of workers to just 12. Tourism attractions, too, have been faced with sharply decreased revenue,

When individuals lose their jobs, they also lose security, health insurance, and have a significant negative impact on their mental health. Rowan has a very large service, hospitality, leisure, entertainment, recreation sector that disproportionately has been hit much harder than counties where individuals had more opportunity to stay-at-home for business operations. (rowancountync.gov)

The economy of Cabarrus County, NC employs 105k people. The largest industries in Cabarrus County, NC are Health Care & Social Assistance (13,906 people), Retail Trade (12,985 people), and Manufacturing (9,505 people), and the highest paying industries are Utilities ($82,017), Finance & Insurance ($78,168), and Mining, Quarrying, & Oil & Gas Extraction ($71,875).

Males in North Carolina have an average income that is 1.32 times higher than the average income of females, which is $49,357. The income inequality in North Carolina (measured using the Gini index) is 0.47, which is lower than the national average.

From 2019 to 2020, employment in Cabarrus County, NC grew at a rate of 2.05%, from 103k employees to 105k employees.

The most common job groups, by number of people living in Cabarrus County, NC, are Management Occupations (11,825 people), Sales & Related Occupations (11,728 people), and Office & Administrative Support Occupations (11,023 people

The economy of Rowan County, NC employs 63.2k people. The largest industries in Rowan County, NC are Health Care & Social Assistance (10,714 people), Manufacturing (10,103 people), and Retail Trade (7,017 people), and the highest paying industries are Management of Companies & Enterprises ($90,414), Utilities ($66,206), and Finance & Insurance ($56,645).

Males in North Carolina have an average income that is 1.32 times higher than the average income of females, which is $49,357. The income inequality in North Carolina (measured using the Gini index) is 0.47, which is lower than the national average.

The most common job groups, by number of people living in Rowan County, NC, are Production Occupations (6,957 people), Office & Administrative Support Occupations (6,200 people), and Management Occupations (5,174 people). (Datausa)

Challenges since COVID 19: (NC Department of Commerce)

With the current rates of unemployment in both Rowan County's and Cabarrus County's unemployment, there are some notable differences in the level of occupational skills between participants in each of the service counties, with Cabarrus having a more skilled labor force than Rowan. In addition, Cabarrus has more opportunities for growth and is adjacent to Mecklenburg County, one of the nation's fastest growing municipalities, which increases employment opportunities for residents. Additionally, Mecklenburg County is in excess of 45 miles from Rowan County, and according to the US Census Bureau, more than 4,900 Rowan County residents commute there; however, for those constituents working the lower paying jobs, the cost of commuting alone negatively impacts their personal budgets, therefore hindering the family from moving above the federal poverty level.

The Charlotte Region Report and Labor Market Survey indicated that COVID-19 had a tremendous impact on the region's manufacturing employment. The automotive industry was among the most commonly impacted industries, followed by health care, aerospace and defense. Key findings from the impact of COVID-19 on manufacturing employment found that employers did not lay off significant numbers of staff permanently. However, 11% of employers did lay off 50% or more of production staff temporarily as social distancing regulations and supply chain challenges led to partial shutdowns of production operations.

87% of hospitality employers in North Carolina say hiring has gotten harder since the start of the COVID-19 pandemic. As seen in the labor market data: in 2021, the number of job openings for food service workers reached an all-time high in North Carolina, but restaurant employment remained below pre-pandemic levels as employers struggled to fill open positions.

The number of North Carolina workers primarily employed in the Food Services and Drinking Places sector ("restaurant workers") increased by around 18,000 between 2017 and 2019 Restaurant employment declined sharply during the COVID-19 recession in spring 2020, but then rebounded in late 2020. Despite this partial recovery, as of 2021, the number of restaurant workers in North Carolina was still below its pre-pandemic level. Our state had 504,000 restaurant workers in 2021—around 39,000 fewer than the number we'd expect if restaurant employment had continued to grow at its pre-pandemic pace. Nearly half (47%) the 2021 shortfall in restaurant workers is accounted for by an increase in individuals leaving the restaurant sector to work in a different industry. Around one-third (32%) is explained by an increase in individuals leaving the workforce entirely. The remainder is due to workers staying on the sidelines: fewer employed workers transferring to the restaurant sector (19%) and fewer individuals entering the workforce (3%).

Workers who left the restaurant sector following the COVID-19 recession tended to shift into the same industries where former restaurant workers found employment prior to the recession, such as Administrative and Support Services; General Merchandise Stores; Professional, Scientific, and Technical Services; and Food and Beverage Retailers. While the industries former restaurant workers shifted to remained unchanged after the COVID-19 recession, workers left the restaurant sector at a higher rate than in previous years. For example, 14,000 workers switched from the restaurant industry to General Merchandise Stores between 2019 and 2021, compared to only 10,000 between 2017 and 2019.

Significant strides toward recovery were made, but true economic healing has still not been realized in many communities across North Carolina.

Several rounds of federal aid have helped families navigate tough times and made the recovery from the COVID-19 recession much faster than we saw in the wake of the Great Recession. North Carolina has recovered most of the jobs that were lost in the first few months of the pandemic, while at this point in the Great Recession our state was still losing jobs. These are very different kinds of crises to be sure, but there's no doubt that massive federal assistance in the form of Unemployment Benefits, housing assistance, deferred student loan payments, and more have kept families afloat and hastened the economic recovery.

For all of the progress made in the last year, the project of rebuilding is far from over. The statewide unemployment rate for December (3.7 percent) can make it look like North Carolina has recovered from the shock of COVID-19. Sadly, that's not the full story in many communities across the state. Nearly three-quarters of our counties still have fewer people working than before the pandemic arrived. In many cases, the losses during COVID-19 piled on top of longer-term declines

that date back to before the Great Recession. Almost half of North Carolina's counties have fewer people working than before the economic collapse of 2008, a testament to the fact that we have not made the kinds of investments many, particularly rural, communities need to reverse the flight of jobs to a few urban communities. (pulse.ncpolicywatch.org)

Many more employers reported hiring difficulties during the fall of 2021 than in previous years, with 81 percent of those attempting to hire reporting at least some difficulty. A lack of applicants was the top reason chosen by employers. These findings are not unexpected given the current tightness of the labor market, which has become even tighter since the initial months of the pandemic. A lack of basic employability and an unwillingness to accept offered pay levels were also top issues for those jobseekers who did apply, according to employers. Although low pay is an issue that employers can address, it is less clear whether employability can also be addressed through formal training and education programs. Because employability is more frequently mentioned as an issue for entry-level jobs, it is possible it could be addressed more formally through instruction at the high school level, or through the experience gained by working itself. For this reason, work-based learning programs such as apprenticeships (used by only 16 percent of respondents) remain underutilized tools for employers to consider.

Finally, the pandemic may have accelerated certain trends in the economy, particularly by accelerating retirements and revealing the dependencies of workers on reliable childcare and other family obligations. Because the tight labor market means workers are in higher demand, employers may have to adjust to increasing wages and benefits, being more flexible about scheduling and remote work, as well as being creative about recruitment and retention practices.

Employers who indicated that they tried to hire were then asked if they had difficulty filling at least one position in the past year. 81 percent of All Industry employers reported hiring difficulties, up from 56 percent of employers in 2019. Since this survey was first conducted in 2014, North Carolina's labor market has "tightened," with fewer jobseekers available per job opening. Labor markets were already tight in 2019, and although the first few months of 2020 saw an uptick in jobseekers per opening, labor markets have since become even tighter than before the pandemic.

Employers who reported that they experienced difficulty in hiring were asked to indicate which of the following reasons may have contributed to the hiring difficulty for both entry-level and above entry-level positions. While hiring difficulties are often described as the result of "skills gaps," it has been shown that the lack of technical or soft skills are often not the most frequently mentioned explanations for difficulties. Although these types of skills can be important, particularly for some positions and industries, they are often not the most common explanations, mainly during very tight labor markets when employers are more likely to loosen requirements. For entry-level positions, a lack of basic employability skills (such as work ethic) among jobseekers (53%), and applicants who were unwilling to accept the level of offered pay (51%).

The findings of the 2022 Employer Needs Survey reflect the experiences of the state's businesses during the Fall of 2021, a period of uncertainty nearly two years into an ongoing pandemic. When compared to previous years, this survey showed large increases in the percentage of employers experiencing hiring difficulties. While some of this increase in difficulty may be the result of temporary disruptions due to the pandemic, the state's labor market was already tight in previous years and is expected to remain tight in the future due to demographic and other structural changes. Therefore, managing these conditions may be an ongoing challenge for businesses as well as the larger workforce development system supporting them. For this reason, increasing awareness and utilization of existing resources is key.

(B) Identify the segment of the population and give the number of people experiencing the problem.

According to the United States Census, the population of North Carolina is estimated to be 10,439,388 as of 2020. Rowan County's population estimate was 146,875 in 2020 and Cabarrus County which is more densely populated was 225,804 in 2020. The median income in NC is $61,972; however, at a much lower rate, Rowan County's current median income is $56,408 and Cabarrus County's current median income is $79,672. According to the NC Commerce Labor Statistics, As of October 22, Rowan County's unemployment rate was 3.9 compared to 4.2% last year. Cabarrus County unemployment rate was 3.6% compared to 3.8 last year. For the purposes of this grant whose participants must be income eligible, 19% of Rowan's population is below the poverty level and 9.9% of Cabarrus is below the poverty level.

Recent hiring challenges in the restaurant sector have been driven by a number of factors including demographics, the COVID-19 pandemic, and a tightening labor market:

- Labor force participation in North Carolina has fallen over the past two decades, due primarily to demographic factors (e.g., increased retirements), leading to fewer workers available to fill open positions.
- The COVID-19 pandemic accelerated the longstanding trend of declining labor force participation, particularly for in-person service positions, like restaurant jobs, which are exposed to the risk of viral transmission. In December 2021, the Census Bureau reported 133,000 North Carolinians were out of work because they were sick with COVID-19, caring for someone with coronavirus symptoms, or concerned about getting or spreading the coronavirus.
- These declines in labor supply have combined with a surge in job openings to fuel the tightest labor market on record, with a record low number of jobseekers per job opening. A tight labor market has given workers more opportunities to switch to higher-paying jobs in higher-paying sectors, leaving lower-paying businesses like restaurants at a disadvantage.

While restaurants had a hard time filling open positions during the first two years of the COVID-19 pandemic, more recent evidence suggests hiring conditions have improved since then. Employment in North Carolina's Accommodation and Food Services sector plummeted 44% during the COVID-19 recession, but has been climbing upwards ever since and, by August 2022, had nearly recovered to its pre-pandemic level [Figure 5].[3] Meanwhile, the number of unfilled job openings for Food Preparation and Serving-Related Occupations has fallen substantially after reaching an all-time high in October 2021.[4] Restaurants are likely to see continued improvements in hiring conditions as our economy slows down from the rapid pace of growth seen in 2021 and the number of job openings in North Carolina declines to more a sustainable level.

(C) Provide demographic information of those adversely effected inclusive of:

(a) Gender

According to the US Census, 12.8 of families living in North Carolina are currently at or below the poverty level. Families with children experience poverty at a much higher rate. Women and single mothers experience an increased rate of poverty at 34% in comparison to two parent homes. As reported in the US Census Bureau, women make up 50.5% of Rowan County's population and 60.2% of the county's workforce. In Cabarrus County, women make up 51 % of the county's population and 68% of the workforce.

(b) Age

Families face impoverishment due to the lack of employment opportunities, education and

occupational skills training for the employment opportunities that are available. According to the US Census Bureau, North Carolina's High school graduation rate for persons over 25 was 89%. In Cabarrus County, the graduation rate for this same group was 90.7% and persons with bachelor's Degrees or higher was 34.8% compared to the states 33%. In Rowan County, there was a marked difference. High school graduates over 25 years of age, was only 86.9 % and those with bachelor's degrees or higher was only 19.9%.

According to the US Census, in 2021, the estimated number of those living in poverty in Rowan County is 14.4% of the population. The estimated number of those living in poverty in Cabarrus County is 8 % of the population.

(c) Race/Ethnicity for the agency's service area

With regard to race, 70.1% of North Carolinians are White, 22.3% are Black and 10.2% are of Hispanic or Latino origin. In Rowan County 78.9% are White, 17.1% are Black and 10.1% are of Hispanic origin. In Cabarrus 69.6% are White, 21.2% are Black and 11.7% are of Hispanic origin as stated by the US Census Bureau.

(D) Explain how the persons are adversely affected.

With the current rates of unemployment in both Rowan County's and Cabarrus County's Unemployment, there are some notable differences in the level of occupational skills between participants in each of the service counties, with Cabarrus having a more skilled labor force than Rowan. In addition, Cabarrus has more opportunities for growth and is adjacent to Mecklenburg County, one of the nation's fastest growing municipalities, which increases employment opportunities for residents. Additionally, Mecklenburg County is in excess of 45 miles from Rowan County, and according to the US Census Bureau, more than 4,900 Rowan County residents commute there; however, for those constituents working the lower paying jobs, the cost of commuting alone negatively impacts their personal budgets, therefore hindering the family from moving above the federal poverty level.

Section II: Resource Analysis (use additional sheets if necessary)

(E) Resources Available:

a. Agency Resources:

Salisbury-Rowan Community Action Agency, Inc. (SRCAA) has the internal capacity to serve its families. Support from our other internal programs Head Start / Early Head Start allows us to assess families' needs beyond what is provided by Community Services Block Grant (CSBG) funding.

Family Development Specialists in both the CSBG Self-Sufficiency Program and Head Start / Early Head Start collaborate to leverage support, services and referrals to help families overcome barriers and achieve goals. In addition to the Self-Sufficiency Program and Head Start/ Early Head Start, English as Second Language (ESL) and Adult Basic Education (ABE)/ General Education Diploma (GED) courses are offered at the Salisbury-Rowan Community Action Agency, Inc. (SRCAA).

By providing the opportunity for families to participate in multiple services and the internal collaborative efforts of SRCAA staff, the potential for success for program participants increases.

b. Community Resources:

Salisbury-Rowan Community Action Agency, Inc. (SRCAA) partners with many nonprofit human service agencies, schools, colleges, community development organizations, governmental entities and faith organizations to aid our participants in reaching their goals and to change the way business is conducted in the community on their behalf. Managers and staff in both counties actively build partnerships and work together with those partners to address poverty causes and seek solutions for the eradication of the barriers to economic self-sufficiency for Rowan and Cabarrus County residents.

(F) Resources Needed:

c. Agency Resources:

SRCAA continues to enhance its internal systems. The information technology systems used by our staff provide outcome data; however, there are multiple departments using different systems. Since January 2013, Information technology (IT) was outsourced to improve internal IT communication systems. This advancement allows staff working with families to serve them more efficiently and expediently. Other resources are needed to develop a database system for interface and tracking the work being done with families agency wide. Reporting of outcomes to various funders would be greatly enhanced if these resources became available.

d. Community Resources:

Community resources that decrease the rising numbers of homeless persons and or those in need of affordable housing in Cabarrus and Rowan County is a resource needed. Community service providers have identified the need for increased strategies to address housing and homelessness. Additional community resources, such as the Homeless Task force in both Rowan and Cabarrus County, work to develop a community-wide strategy to end homelessness through affordable housing and other immediate solutions for low-income families to reduce homelessness or transiency. This is important to our participants to continue to be informed of different avenues and strategies to expedite placements in subsidized housing options.

Section III: Objective and Strategy

(G) Objective Statement:

To provide support and comprehensive services to assist seventy (70) new individuals/families and sixty (60) carryover families to increase their skills and income to rise above poverty level by June 30, 2024

Strategies for Objective:

Provide support and comprehensive services to low-income families and individuals to develop occupational skills and increase income so they may rise above the poverty income level.

Strategies

- To provide family development and case management services for low-income families so that they can rise above the poverty level.
- To ensure that program participants understand their role in the partnership with SRCAA so they are able to identify, create and attain their goals.
- To continue our partnership with area corporate, private and community partners to eliminate the barriers of poverty that prevent our participants from achieving self-sufficiency
- To collaborate with local offices of the Department of Health and Human Services to address the needs of our participants.
- To collaborate with the Department of Workforce Solutions to keep the community abreast of employment trends and available work.
- To continue providing individual participant counseling, mentoring and referrals to increase participant awareness of community and agency resources.
- To plan and implement goals and set strategies with the families.
- To continue to invite low-income individuals to join advisory boards and committees.
- To increase fund development to close the gap between CSBG funding and participants need.
- To continue to research, participate in national and local conversations about poverty and its eradication, expanding the knowledge base of staff and participants

OEO Form 210 (continued)

Section IV: Results Oriented Management and Accountability Cycle (use additional sheets if necessary)

Organizational Standard 4.3 requires that an agency's strategic plan and Community Action Plan document the continuous use of the ROMA cycle and use the services of a ROMA trainer.

(H) Community Needs Assessment: Please summarize the primary needs of your community as determined through the Community Needs Assessment, and explain which of those are Family, Agency, or Community Needs, and why.

Need 1: Opportunities for job skills training is needed for low-income individuals to obtain skills necessary to qualify for employment (agency)

Through the agency's partnerships with education providers and employment service agencies, low-income individuals will be provided with the opportunity to increase skills which will increase employment placement.

Need 2: Low-income individuals need increased income in order to maintain basic living expenses and reduce the need for crisis assistance.

Through obtaining employment with a living wage, individuals will increase their income and therefore maintain living expenses.

Need 3: The community needs increased development to improve opportunities for low-income people to obtain standard housing.

The community needs additional programs and/or resources to assist the community with obtaining standard housing

(I) Achievement of Results and Evaluation: Please discuss your agency's achievement of results from last year. What were the successes and why were those areas successful? What areas did not meet targets or expectations and why were those areas not as successful? What Improvements or changes will be made for this year's work plan to achieve desired results and better meet the needs of the community?

The Salisbury- Rowan Community Action Agency, Inc. did not achieve all planned outcome targets within the 80%- 120% variance levels for the 2021-2022 program fiscal year, with the exception of the number of low - income participant families rising above the poverty level which was met at 120%, the number of participant families who are employed and obtain better employment which was met at 120%, the number of jobs with medical benefits obtained was met at 100%, and the number of participant families provided educational supports. which was met at 82%.

Notable job gains occurred in professional and business services, transportation and warehousing, construction, and manufacturing. Employment in retail trade declined over the month. With the current rates of unemployment in both Rowan County's and Cabarrus County's unemployment, there are some notable differences in the level of occupational skills between participants in each of the service counties, with Cabarrus having a more skilled labor force than Rowan. In addition, Cabarrus has more opportunities for growth and is adjacent to Mecklenburg County, one of the nation's fastest growing municipalities, which increases employment opportunities for residents. Additionally, Mecklenburg County is in excess of 45 miles from Rowan County, and according to the US Census Bureau, more than 4,900 Rowan County residents commute there; however, for those constituents working the lower paying jobs, the cost of commuting alone negatively impacts their personal budgets, therefore hindering the family from moving above the federal poverty level

Based on the agency's most recent Community Needs Assessment, the number of participants completing training/education programs continues to be a constant barrier for many of our program participants in both Rowan and Cabarrus County. As reported by the Bureau of Labor statistics, when compared to the nationwide distribution, Charlotte area employment was more highly concentrated in 5 of the 22 occupational groups, including sales and related, business and financial operations, and transportation and material moving. Ten groups had employment shares significantly below their national representation, including healthcare support, educational instruction and library, and healthcare practitioners and technical. The Salisbury - Rowan Community Action Agency, Inc. has implemented a plan of action to support a more holistic approach to serving families and providing continued support, to assist those we serve with achieving self-sufficiency.

The Salisbury-Rowan Community Action Agency, Inc. will continue to take both a proactive and continued active role in ensuring that services are designed and provided to combat the issues of poverty. As previously mentioned, the agency's most recent activities involved the development of an Employment and Training Advisory Committee to improve linkages and leveraged support for program participants in Rowan and Cabarrus County. The purpose of the committee is to (a) Provide expertise or advice on employer needs, industry changes and training requirements or prerequisites for training, (b) provide opportunities for employment, internships and apprenticeships, (c) provide feedback and assess the agency's impact to further enhance services, (d) serve as an unbiased and independent sounding committee.

(J) Please name the ROMA trainer(s) who provided services used in developing this community Action Plan and describe what specific services were provided.

Dione Adkins (NCRI) and Sherry Tillmon (NCRI) provided guidance in the development of the Community Action Plan, which included conducting training for the governing Board of Directors concerning their duties for the implementation of the plan.

Community Services Block Grant Program
Fiscal Year 2023-24 Application for Funding
One-Year Work Program
OEO Form 212

Section I: Project Identification				
1. Project Name:	Self- Sufficiency Program			
2. Mission Statement:	Salisbury-Rowan Community Action Agency, Inc. provides services for individuals, children and families to enhance their quality of life and promote opportunities for self-sufficiency.			
4. Objective Statement:	To provide support and comprehensive services to assist seventy (70) new individuals/families and sixty (60) carryover families to increase their skills and income to rise above poverty level by June 30, 2024			
5. Project Period:	July 1, 2023 – June 30, 2024			
6. CSBG Funds Requested for this Project:	July 1, 2023	To	June 30, 2024	
7. Total Number Expected to Be Served:			130	
a. Expected Number of New Clients			70	
b. Expected Number of Carryover Clients			60	

One-Year Work Program
OEO Form 212 (continued)

Section II: One-Year CSBG Program Objective and Activities				
Identified Problem	Service or Activity	Outcome Expected	NPIs (List all NPIs applicable to activity)	Position Title(s)
Low-income participant families are in need of Community Action services and support	Provide supportive services, referrals and goal planning assistance to support low-income families and individuals	130 low-income families and individuals will be served by Community Action	7a, 7z.1	Director of Family Services, Family Development Specialists, Intake Specialist
Low-income participant families are below the poverty level	Provide supportive services, referrals and goal planning assistance to support low-income families and individuals to rise above the poverty level	10 low-income families and individuals will rise above the poverty level	1b, 3d, 3f, 3g, 3h, 7a	Director of Family Services, Family Development Specialists, Intake Specialist
Low-income participant families need to obtain employment	Provide supportive services, referrals, goal planning assistance and employment guidance to assist participant families with obtaining employment	10 low-income individuals will obtain employment	1c, 1d, 1e, 1f, 1g, 7a	Director of Family Services, Family Development Specialists, Intake Specialist
Low-income participant families need to obtain better employment	Provide supportive services, referrals, goal planning assistance and employment guidance to	5 low-income individuals will obtain better employment	1h, 1h1, 1h2, 1h3	Director of Family Services, Family Development Specialists, Intake Specialist

	assist participants families with obtaining better employment			
Low-income participant families need to obtain employment with medical benefits	Provide supportive services and referrals to assist participants families with obtaining employment with medical benefits	5 low-income individuals will obtain employment with medical benefits	1h3	Director of Family Services, Family Development Specialists, Intake Specialist
Low-income participant families need to obtain education and employment training	Provide supportive services, referrals and goal planning assistance to assist participant families with completing education/training programs	15 low-income individuals will complete education/training programs	2f, 2g, 2h, 2i, 2j	Director of Family Services, Family Development Specialists, Intake Specialist
Homeless low-income participant families need to obtain standard housing	Provide supportive services, referrals and goal planning assistance to assist participant families with securing standard housing	2 low-income families or individuals will secure standard housing	4b, 4c, 4d	Director of Family Services, Family Development Specialists, Intake Specialist
Low-income participant families need to emergency/crisis assistance	Provide supportive services, and referrals to provide participant families with emergency assistance	15 low-income individuals and families will be provided with emergency assistance	3a, 3b, 4a, 4e	Director of Family Services, Family Development Specialists, Intake Specialist
Low-income participant families need employment supports	Provide supportive services, and referrals to provide participant families with employment supports	20 low-income individuals will be provided with employment supports	4f	Director of Family Services, Family Development Specialists, Intake Specialist

Low-income participant families need educational supports	Provide supportive services, and referrals to provide participant families with educational supports	30 low-income individuals will be provided with educational supports	2z	Director of Family Services, Family Development Specialists, Intake Specialist
Low-income participant families need professional and self-development education	Provide 10 professional and self-development sessions / workshops per county for program participant families to enhance employment skills, life skills and personal development	10 workshops sessions per county will be provided to program participant families and individuals	2e, 5a, 5b, 5c, 5d, 5e, 6a1, 6a2, 6a3	Director of Family Services, Family Development Specialists, Intake Specialist

Community Services Block Grant Program
Fiscal Year 2022-23 Application for Funding
One-Year Work Program
OEO Form 212 (continued)

9. Use the tables below to enter your agency's targeted outcome results. The performance measures will be included in the agency's CSBG contract.

All CSBG grantees operating self-sufficiency projects are required to enter program targets in Table 1. Please refer to *Performance Measures and Outcomes Definitions* on page 7 of the Fiscal Year 2023-24 CSBG Application Instructions. If your agency operates more than one project, you will also need to complete Table 2 on the following page and also enter specific program targets. There should be one table of outcome measures per project.

Table 1 **Outcome Measures for Project 1 (enter project name)**	
Measure	**Expected to Achieve the Outcome in Reporting Period (Target)**
The number of participant families served.	**130**
The number of low-income participant families rising above the poverty level.	**10**
The number of participant families obtaining employment.	**10**
The number of participant families who are employed and obtain better employment.	**5**
The number of jobs with medical benefits obtained.	**5**
The number of participant families completing education/training programs.	**15**
The number of participant families securing standard housing.	**2**
The number of participant families provided emergency assistance.	**15**
The number of participant families provided employment supports.	**20**
The number of participant families provided educational supports.	**30**
The average change in the annual income per participant family experiencing a change.	This measure does not require a target but must be reported.
The average wage rate of employed participant families.	This measure does not require a target but must be reported.

Community

Community Services Block Grant Program
Fiscal Year 2023-24 Application for Funding
One-Year Work Program
OEO Form 212 (continued)

10. For Community Action Agencies that serve multiple counties, provide a breakdown of the expected *number of persons served* in each designated county in the table below. Show the total *number of persons served* in the table.

Number of Families to be Served Per County											
Agency Name: Salisbury-Rowan Community Action Agency, Inc.											
Project Name: Self - Sufficiency Program											
County	**Rowan**	**Cabarrus**									**Total**
Total Planned	**65**	**65**									**130**
Project Name:											
County											**Total**
Total Planned											

Community Services Block Grant Program
Fiscal Year 2023-24 Application for Funding
Monitoring, Assessment and Evaluation Plan

1. Describe the role and responsibilities of the following in the assessment and evaluation of agency programs.

    a. Board of Directors:

    The Board of Directors is responsible for the overall performance and evaluation of all agency programs. The Planning and Evaluation Committee is responsible for working with the Executive Director and staff to develop agency programs and services. The committee has direct oversight to review, evaluate, and monitor all programs to ensure compliance. The Board of Directors receives and reviews monthly reports detailing the performance of the agency's programs at each Board meeting.

    b. Low-Income Community:

    The low-income community has input in the agency's programs through public hearings, participating on community forums, and representation on the agency's Board of Directors.

    c. Program Participants:

    Program participants have the opportunity to evaluate the program by completing evaluations/surveys, participating in community forums and by serving as volunteers.

    d. Others:

    Partners participate in Community Round Tables during tri-annual Community Assessments in both Rowan and Cabarrus County. This allows the agency and its partners to identify collaboration opportunities and improve service delivery. It also allows others to express concerns about meeting the needs of our participants during a formalized feedback process.

2. Describe the systematic approach for collecting, analyzing and reporting customer satisfaction data to the Board of Directors.

1.0 Purpose – The procedure for collecting, analyzing and reporting customer satisfaction data to the Board of Directors establishes a system for evaluating the services provided by the Salisbury-Rowan Community Action Agency, Inc. (SRCAA, Inc.)

2.0 Scope – The procedure is applicable to all employees of the Salisbury-Rowan Community Action Agency, Inc. (SRCAA, Inc.)

3.0 Procedure

3.1 Overview - Customer satisfaction surveys may provide valuable feedback on the effectiveness of the service delivery of the Salisbury-Rowan Community Action Agency, Inc., and may be used to improve the quality systems with the customer in mind; therefore, SRCAA, Inc. encourages comments and feedback from any individual or family which it serves.

3.2 The services provided by the Salisbury-Rowan Community Action Agency, Inc. shall be evaluated through the use of customer surveys submitted by the customer in a locked box located in plain view of the customer's entrance or exit of the building.

3.4 Responses to the customer survey shall be collected and analyzed for a thirty-day period. The Administrative Assistant or designee shall forward the results of customer satisfaction surveys to the appropriate management.

3.5 If during review of the responses to the customer satisfaction surveys and it is determined that a complaint needs to be addressed, the complaint(s) shall be followed up by the appropriate Program Director.

3.6 Tabulated results of the Customer Satisfaction Surveys shall be reported monthly to the Board of Directors during regularly scheduled meetings. Surveys shall be maintained for a period of one year.

3. Describe how administrative policies and procedures are monitored by the Board of Directors.

   The Board of Director's reviews the agencies administrative policies on an annual basis. These policies include fiscal, personnel and procurement. When necessary, the policies are revised and updated. The Manual and an Employee Handbook has been introduced to all staff. The policies are monitored as part of the self-assessment process.

4. Describe how the Board acts on monitoring, assessment, and evaluation reports.

   The Board of Directors reviews all monitoring, assessment and evaluation reports. The board also reviews corrective measures and ensures that policies and procedures are modified based on the reports that are received. The Board also ensures that the results of the assessment are put into an action plan to improve the agency's performance.

5. Describe the Board's procedure for conducting the agency self-evaluation.

   The Board of Directors along with staff conducts an annual evaluation of the agency's program governance, management systems, fiscal, partnership engagement and program effectiveness. This evaluation is headed by an outside consultant. Upon completion the information is compiled, documented and discussed in order to develop a work plan.

6. Summarize the results of the Board's most recent self-evaluation. Describe how the information has been or will be used to develop the agency's next Strategy for Eliminating Poverty. Indicate the timeframe and planned activities for the next evaluation.

   The results from the evaluation include a) the need to expand funding beyond federal dollars, b) Increase board and management system collaborations, c) the need to further enhance our service delivery to provide support and assistance to the diverse families of the low-income community, d) increase our partnerships and collaborations to address the identified needs of the community. The information from the Board's self-evaluation will be used to enhance the strategic plan, departmental work plans and staff performance plans.

   Planned activities for the next evaluation will measure progress on the following: 1) effective board governance 2) understanding the role of the governing board under Community Action 3) Understanding the role of financial oversight and monitoring by the governing board. The next scheduled board evaluation will be conducted in March 2023.

CABARRUS COUNTY

BOARD OF COMMISSIONERS
WORK SESSION

January 3, 2023
4:00 PM

AGENDA CATEGORY:
Discussion Items for Action

SUBJECT:
Soil and Water District - Request for Seed Drill Rental Fee Increase

BRIEF SUMMARY:
The Cabarrus Soil and Water Conservation District Board of Supervisors discussed increasing the rental rate of the district grass drill at the December board meeting. The drill is rented on a per acre planted basis with a minimum of $50 deposit. The District Board voted to recommend increasing the rate to $12/ac in county and $15/ac outside of county. This is an increase from the current rate of $10/ac in county and $12/ac outside of the county. The proposed increase is due to the higher cost of parts. Comparisons have been made with surrounding counties who have similar or higher rates.

REQUESTED ACTION:
Requesting adoption of the proposed fee increase for Cabarrus Soil & Water Conservation District's Seed Drill beginning March 1, 2023.

EXPECTED LENGTH OF PRESENTATION:
5 Minutes

SUBMITTED BY:
Daniel McClellan. Senior Resource Specialist
Kelly Sifford, AICP, Assistant County Manager

BUDGET AMENDMENT REQUIRED:
No

COUNTY MANAGER'S RECOMMENDATIONS/COMMENTS:

ATTACHMENTS:

- Agreement

AGREEMENT FOR USE OF THE

CABARRUS SOIL & WATER CONSERVATION DISTRICT

TRUAX NO-TILL SEED DRILL

1. Citizens in Cabarrus County and adjoining counties (Stanly, Union, Rowan, Mecklenburg) are eligible to use the drill in the county in which they reside.

2. Rental rate will be **$10.00 per acre** in Cabarrus County and **$12.00 per acre** for out-of-county use**. A $50.00 minimum charge will apply as a deposit when rented**. 7% Sales tax will be charged unless a Sales Tax Exemption Form (E-595E) is filled out.

3. Scheduling will be arranged by calling the Cabarrus Soil and Water Conservation District at 704-920-3300.

4. The renter is responsible for paying for all acres drilled while equipment is in their possession. If someone else wishes to use the drill during the reserved dates, the original renter must first contact our office**. Should the renter not contact us, they are responsible for paying the total bill upon return of the drill.**

5. The drill can be rented for a maximum of **7 calendar days (including pick up and return)** and must be returned by **10:00 a.m.** on the due date. If the drill is not returned by 10:00 a.m. on the scheduled date, a later fee of **$25 per day** will be assessed.

6. There will be a **$10 charge** if the hitch pin is not returned with the drill.

7. If adverse weather has detained renter from getting work completed, contact the Cabarrus SWCD office to reschedule the drill reservation.

8. Under normal conditions, a renter should be capable of drilling 20 acres per day. Please schedule reserved dates accordingly to assist us in the most effective use of the drill. Please discuss any exceptions with the staff person handling the drill reservation.

9. Should the drill break down while being used, **please contact Cabarrus SWCD immediately before attempting any repair.**

10. **The drill is to be returned in the same condition as received.** Any damages must be reported at the time of pickup of return to the Cabarrus SWCD staff member.

IMPORTANT

The drill should not be towed over the 20-mph posted speed.

The renter is required to clean the hoppers out before the drill is returned. (If this is not completed, upon return a fee of $50 will be assessed.)

If damages occur and the Cabarrus SWCD staff determines that the damages are due to abuse, the renter will be required to pay for repairs.

AGREEMENT

___I have read, understand, and agree with this rental agreement.

___I agree to repair or replace the equipment if damaged due to gross neglect, misuse, or use for other than for what purpose the drill is designed.

___I agree to assume all liability related to the use and transportation of the drill.

___I agree to return the drill on or before 10 a.m. on _____ (date)

Name: _____(please print clearly)

Address:_____

Email:_____

Phone:(____)_____ or (____)_____

Date Rented_____ Date Returned_____

Acres on meter when rented*_____ Acres on meter when returned*_____

* Actual acres=2 x meter reading

Total Acres Planted_____

X $_____/Acre

= $_____Sub-total

+ $_____Sales tax

- $ 50.00 Deposit

= $_____Balance Due

CHECK ONLY

Renter's Signature_____ Date_____

Cabarrus SWCD Representative_____ Date_____

With tax acres 1-5 $53.50	6 acres $64.20	7 acres $74.90	8 acres $85.60
9 acres $96.30	10 acres $107.00	11 acres $118.70	12 acres $130.40
13 acres $139.10	14 acres $149.80	15 acres $160.50	16 acres $171.20
17 acres $181.90	18 acres $192.60	19 acres $203.30	20 acres $214.00

Updated 6/2021

CABARRUS COUNTY

BOARD OF COMMISSIONERS
WORK SESSION

January 3, 2023
4:00 PM

AGENDA CATEGORY:
Approval of Regular Meeting Agenda

SUBJECT:
BOC - Approval of Regular Meeting Agenda

BRIEF SUMMARY:
The proposed agenda for the January 17, 2023 regular meeting is attached.

REQUESTED ACTION:
Motion to approve the agenda for the January 17, 2023 regular meeting as presented, and schedule the public hearing for 6:30 p.m. or as soon thereafter as persons may be heard.

EXPECTED LENGTH OF PRESENTATION:
1 Minute

SUBMITTED BY:
Lauren Linker, Clerk to the Board

BUDGET AMENDMENT REQUIRED:
No

COUNTY MANAGER'S RECOMMENDATIONS/COMMENTS:

ATTACHMENTS:

- Proposed January 17, 2023 Regular Meeting Agenda

CABARRUS COUNTY

BOARD OF COMMISSIONERS
REGULAR MEETING

January 17, 2023
6:30 PM

MISSION STATEMENT

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

CALL TO ORDER BY THE CHAIRMAN

PRESENTATION OF COLORS

INVOCATION

A. APPROVAL OR CORRECTIONS OF MINUTES

1. Approval or Correction of Meeting Minutes

B. APPROVAL OF THE AGENDA

C. RECOGNITIONS AND PRESENTATIONS

1. Active Living and Parks - Year of the Trail Proclamation
2. Proclamation - Black History Month

D. INFORMAL PUBLIC COMMENTS

E. OLD BUSINESS

F. CONSENT AGENDA

(Items listed under consent are generally of a routine nature. The Board may take action to approve/disapprove all items in a single vote. Any item may be withheld from a general action, to be discussed and voted upon separately at the discretion of the Board.)

1. Active Living and Parks - Carolina Thread Trail Resolution of Support
2. Active Living and Parks - Pharr Mill Road Park
3. Appointments - Agricultural Advisory Board

4. Appointments - Firemen's Relief Fund Trustees
5. Appointments - Youth Commission
6. Appointments and Removals - Mental Health Advisory Board
7. Cooperative Extension - Special Programs Budget Amendment
8. County Manager - Behavioral Health Center Design Recommendation
9. County Manager - Cabarrus County Government Strategic Planning Process
10. County Manager - Resolution Authorizing Use of Opioid Settlement Funds
11. Finance - FY 2022 ACFR
12. Finance - Transfer of Funds for 15% Fund Balance Policy
13. Human Resources - Personnel Ordinance Updates: Leaves of Absence
14. Infrastructure and Asset Management - Cabarrus County Library and Active Living Center at Mt. Pleasant and Virginia Foil Park Project Update and Current Design Development Cost Estimate from Construction Manager at Risk
15. Infrastructure and Asset Management - City of Concord Public Utility Easement
16. Infrastructure and Asset Management - Frank Liske Park Office, Restroom, Concessions, Mini-Golf Course Renovations Capital Investment Project Update
17. Salisbury-Rowan Community Action Agency, Inc. Presentation of FY 2021-22 Application for Funding
18. Sheriff's Office - Transfer of K-9 Zeno
19. Soil and Water District - Request for Seed Drill Rental Fee Increase
20. Tax Administration - Refund and Release Reports - December 2022

G. NEW BUSINESS

1. Economic Development Investment - HSREI, LLC - Public Hearing 6:30 p.m.

H. REPORTS

1. BOC - Receive Updates from Commission Members who Serve as Liaisons to Municipalities or on Various Boards/Committees
2. BOC - Request for Applications for County Boards/Committees
3. Budget - Monthly Budget Amendment Report
4. Budget - Monthly Financial Update
5. County Manager - Monthly Building Activity Reports
6. County Manager - Monthly New Development Report
7. EDC - December 2022 Monthly Summary Report

I. GENERAL COMMENTS BY BOARD MEMBERS

J. WATER AND SEWER DISTRICT OF CABARRUS COUNTY

K. CLOSED SESSION

1. Closed Session - Pending Litigation

L. ADJOURN

Scheduled Meetings

January 18	**Cabarrus Summit**	**6:00 p.m.**	**Cabarrus Arena**
February 6	**Work Session**	**4:00 p.m.**	**Multipurpose Room**
February 20	**Regular Meeting**	**6:30 p.m.**	**BOC Meeting Room**
February 24	**Board Retreat**	**4:00 p.m.**	**TBD**
February 25	**Board Retreat**	**8:00 a.m.**	**TBD**
March 6	**Work Session**	**4:00 p.m.**	**Multipurpose Room**
March 20	**Regular Meeting**	**6:30 p.m.**	**BOC Meeting Room**

Mission: Through visionary leadership and good stewardship, we will administer state requirements, ensure public safety, determine county needs, and provide services that continually enhance quality of life.

Vision: Our vision for Cabarrus is a county where our children learn, our citizens participate, our dreams matter, our families and neighbors thrive, and our community prospers.

Cabarrus County Television Broadcast Schedule
Cabarrus County Board of Commissioners' Meetings

The most recent Commissioners' meeting is broadcast at the following days and times. Agenda work sessions begin airing after the 1st Monday of the month and are broadcast for two weeks up until the regular meeting. Then the regular meeting begins airing live the 3rd Monday of each month and is broadcast up until the next agenda work session.

Sunday - Saturday	**1:00 P.M.**
Sunday - Tuesday	**6:30 P.M.**
Thursday & Friday	**6:30 P.M.**

In accordance with ADA regulations, anyone who needs an accommodation to participate in the meeting should notify the ADA Coordinator at 704-920-2100 at least forty-eight (48) hours prior to the meeting.