



CABARRUS COUNTY
America Thrives Here



A Changing Landscape

CABARRUS COUNTY, NORTH CAROLINA

POPULAR ANNUAL FINANCIAL REPORT

FISCAL YEAR ENDED JUNE 30, 2020

CABARRIUS

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FINANCIAL EXCELLENCE

The Government Finance Officers Association of the United States and Canada (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting to the County for its Comprehensive Annual Financial Report for the fiscal year ended June 30, 2019.

The County also received the GFOA's Distinguished Budget Presentation Award for its annual budget document for the fiscal year ended June 30, 2019.

FY20 AUDIT OPINION

Auditors Martin Starnes & Associates, CPAs, PA, found:

Cabarrus County's financial statements 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, 2020, 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.

To read the full audit, visit cabarruscounty.us/comprehensivefinancialFY20.

This report does not include all information on the County's Funds or Component Units.

ELECTED OFFICIALS

Board of Commissioners

Chair: Steve Morris
smmorris@cabarruscounty.us

Vice Chair: Diane Honeycutt
drhoneycutt@cabarruscounty.us

Member: Lynn Shue
lwshue@cabarruscounty.us

Member: Liz Poole (term ended 2020)
lelinker@cabarruscounty.us

Member: Blake Kiger
fbkiger@cabarruscounty.us

Board of Commissioners Meeting Information

Work Sessions*:

First Monday of each month,
4 p.m., Governmental Center,
Multipurpose Room

Regular Meetings*:

Third Monday of each month,
6:30 p.m., Governmental Center,
Meeting Chambers

Public invited to comment up to three
minutes at each regular meeting.

Agendas and minutes are available at
cabarruscounty.us/meetings.

Meeting Broadcast

Livestream:

cabarruscounty.us/live

Live Tweets:

twitter.com/cabarruscounty

Cabarrus County Television:

Cabarrus County Spectrum Cable,
Channel 22

On-demand playback:

youtube.com/cabarruscounty

*Dates, locations and times subject to change

Overview

FISCAL YEAR 2020 CABARRUS COUNTY BOARD OF COMMISSIONERS GOALS

- 1. Preserve and enhance the quality of life** through public policy that promotes cross-jurisdictional collaboration, encourages growth while balancing its impact and looks ahead to preserve quality of life.
- 2. Provide for public safety** by communicating preparedness and safety awareness, responding to routine and catastrophic events and maintaining and restoring the well-being of citizens.
- 3. Use resources wisely** by seeking to collaborate services, share costs, minimize risk and protect county assets and investments.
- 4. Support community connections** through purposeful and strategic communication, enhanced education active community participation and increased access to and utilization of services.



Left to right: Lynn Shue, Diane Honeycutt, Steve Morris, Liz Poole, Blake Kiger



Manager's Message

Dear fellow Cabarrus County residents,

Communicating what we do and how we do it is critical to our process. That's why transparency remains at or near the top of our most important goals every year.

Within that communication, perhaps most important are the details about how we spend your tax dollars. You deserve to know.

This report is part of that process, serving as a snapshot of the most relevant details about the hows and whys of the FY20 budget. The budget represents the groundwork laid for our changing landscape, which this year includes the monumental Cabarrus Courthouse project. That project will help redefine downtown Concord for many decades to come.

In planning for the FY20 budget year, we did not account for the pandemic that struck our nation in March. But our sound financial practices allowed us to weather that blow and its lasting effects.

Information in this report comes from financial statements in the Cabarrus County Comprehensive Annual Financial Report. This report is created in accordance with Generally Accepted Accounting Principles (GAAP) and is audited by an independent certified public accounting firm. The Comprehensive Annual Financial Report can be found for review at cabarruscounty.us/comprehensivefinancialFY20.

We thank you for taking the time to review this report. We hope it provides a glimpse into our processes. If you have any questions about the information contained within or the process of arriving at that information, we welcome you to contact us at outreach@cabarruscounty.us.

Mike Downs | County Manager | Cabarrus County



DEMOGRAPHICS

216,453

POPULATION

(July 2019 estimated, Census)

19.7%

POPULATION INCREASE

(April 2010 to July 2019, Census)

7.6%

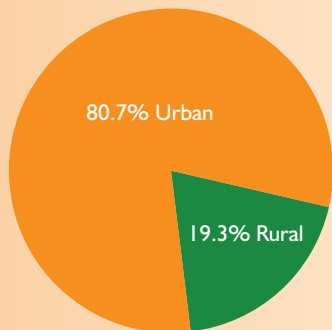
UNEMPLOYMENT RATE

(June 2020, AccessNC)

\$ 77,577

MEDIAN FAMILY INCOME

(2019, AccessNC)

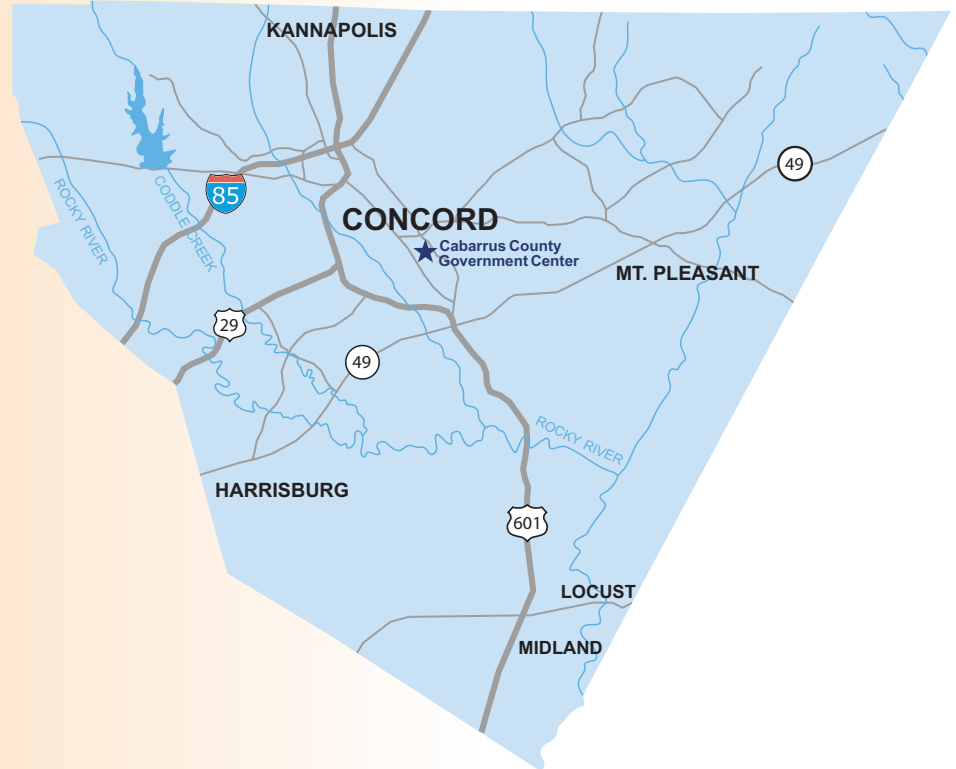


URBAN/RURAL REPRESENTATION

(2010 Census)

Our Home

Cabarrus County, incorporated in 1792, is located in the Piedmont of North Carolina. Cabarrus is bordered on the north by Rowan and Iredell counties, on the east by Stanly County, on the south by Union County and on the west by Mecklenburg County. There are six municipalities in the roughly 230,400 acres of the county. The county seat and largest city, Concord, is roughly 18 miles northeast of Charlotte and 124 miles southwest of Raleigh.



MUNICIPALITIES LOCATED WITHIN CABARRUS COUNTY

- City of Concord
- City of Locust
- Town of Midland
- Town of Harrisburg
- City of Kannapolis
- Town of Mt. Pleasant

Our Economy

10 LARGEST EMPLOYERS IN THE COUNTY

June 30, 2019

Employer	Number of Employees	
	2019	2020
Amazon (Concord + Kannapolis)	2,350	2,500
Cabarrus County Schools	3,775	3,964
Atrium Health	4,259	4,269
Walmart	1,200	1,200
Cabarrus County	1,169	1,196
City of Concord	1,016	1,078
Corning	650	650
Shoe Show	1,000	1,000
S & D Coffee & Tea	1,239	-
Kannapolis City Schools	801	724
Food Lion	-	750

Source: Cabarrus County Economic Development Corporation (2020)

TOP 10 TAXPAYERS

1. Corning, Incorporated
2. Castle & Cooke North Carolina, LLC / David H Murdock
3. Mall at Concord Mills, LP
4. Charlotte Motor Speedway, Incorporated
5. Celgard, LLC
6. Duke Energy Corporation
7. The Silverman Group
8. Great Wolf Lodge of the Carolinas
9. Weinstein Properties
10. Hendrick Automotive

LOCAL INDUSTRIES

-  **Healthcare**
-  **Biotechnology**
-  **Manufacturing**
-  **Industry and Distribution**
-  **Retail**
-  **Aviation**
-  **Tourism and Hospitality**

To learn more about the role these industries play in Cabarrus, visit cabarruscounty.us/comprehensivefinancialFY20.



FY20 INITIATIVES INCLUDE:

- Coordinated the Census 2020 Cabarrus County Complete Count Committee.
- Continued collaboration with City of Concord, City of Kannapolis and Town of Harrisburg Development Services with County to develop and implement online plan submittal and central permitting process
- Collected more than \$12 million in child support on behalf of children in Cabarrus County.
- Provided over \$1 million of heating and cooling assistance to eligible households.
- Served more than 30,000 meals to senior adults at LunchPlus sites.
- Continued the work of the Mental Health Advisory Board to create public awareness, increase access to care and provide crisis response, along with addressing the opioid crisis.
- Entered a partnership with Kannapolis City Schools to provide all students access to digital library materials with their student ID numbers, increasing access to academic and literacy resources.



Strategic Plan

Management, Commissioners and staff launched the strategic planning process in November 2018. Multiple forums were held to engage members of the public and help them prioritize the goals most important to them. The County also created a staff-themed assessment to engage employees. After several months of data collection, County staff presented the findings to the Board of Commissioners. The board then adopted the plan.

Strategic Priority: Healthy and Safe Community

Goal 1: Sustain a culture where safety is a shared priority for residents, businesses, employees and visitors

Goal 2: Improve the physical and mental circumstances of residents by connecting them to community resources to enhance their quality of life.

Goal 3: Promote and engage quality of life initiatives to foster a healthy and safe community.

Strategic Priority: Culture and Recreation

Goal 1: Create a community that recognizes the basic human need for physical and intellectual development.

Goal 2: Enhance policies, facilities and land to foster diverse cultural and recreational opportunities.

Strategic Priority: Sustainable Growth and Development

Goal 1: Promote responsible and strategic countywide growth.

Goal 2: Promote, support and address sustainable open space, forestry practices and farming.

Strategic Priority: A Thriving Economy

Goal 1: Promote, grow and sustain a diverse economic base through collaborative community partnerships.

Goal 2: Invest in opportunities that promote self-sufficiency and empowerment to our current and future workforce.

Strategic Priority: Transparent and Accountable Government

Goal 1: Ensure an engaged and accountable workforce to provide exceptional service.

Goal 2: Perform analysis, forecasting and reporting to ensure effective stewardship of funds and longevity of current and future County assets.

Goal 3: Create opportunities for people to see value in the work of County government.

Goal 4: Develop creative technological solutions to support County services.

Approved by the Board of Commissioners, December 16, 2019.

A Changing Landscape



Physical construction on the 250,000 square-foot Cabarrus Courthouse expansion/renovation launched this year, marking the beginnings of a redefined downtown.

PROJECT TIMELINE

March 2018: Silling Architects awarded design contract by Board of Commissioners

June 2018: Stakeholder meetings begin

March 2019: Messer Construction awarded construction manager at-risk contract by Board of Commissioners

April 2019: Concord City Council votes to close Means Avenue, making way for the construction of the pedestrian thoroughfare

July 2019: Public gets first look at Courthouse design renderings

November 2019: Schematic design completed

February 2020: Messer begins on-site work, with demolition of the current Courthouse annex as the first part of the process.

April 2021: Steel framework begins

July 2021: Steel framing complete

Early 2023: Installation of interior courthouse supplies (cameras, furniture, etc.)





Government Finance Officers Association

**Award for
Outstanding
Achievement in
Popular Annual
Financial Reporting**

Presented to

**Cabarrus County
North Carolina**

For its Annual
Financial Report
for the Fiscal Year Ended

June 30, 2019

Christopher P. Morrill

Executive Director/CEO



CABARRUS COUNTY

America Thrives Here

OUR VALUES

Family. From generation to generation, our family values nurture our community. We invest in our youth and their success. We take pride in our community accomplishments and welcome those who seek a supportive community.

Faith. We are a community of diverse beliefs, united in mutual support of others. Faith inspires compassion among our people and guides our strong moral fiber.

Collaboration. We celebrate our accomplishments based on our mutual goals. We work together, play together and take pride in our thriving community.

Tradition. While building a progressive future, we make time to appreciate what makes our lives special. We come together to share experiences and pass on ideals that are uniquely shaped by each generation.

OUR MISSION

We embrace growth and continued improvement of quality of life for all citizens. Collaboration is at the heart of our mission—people, communities and government working together and focused on our successful future.

OUR VISION

We have a bright and prosperous future through well-managed growth that delivers an exceptional business and living environment for those who seek it.

Cabarrus County respects tradition while focusing on progress. We enjoy strong collaboration among our businesses.

We are united by our shared values of family, faith, collaboration and tradition. These instill our exceptional work ethic and great sense of community.

We embrace freedom and opportunity, which leads to our diverse talents and mindsets.

By recognizing our talents, which are driven by our values, and working together for our future, this is the place where America thrives.





There is a
Super Hero
in all of us.

We just need the
Courage
to put on the Cape.



Key Roles in the Budget Process

TO LEARN MORE ABOUT THE BUDGET PROCESS, VISIT CABARRUSCOUNTY.US/BUDGET



Departments

- Determine needs and requests (projects and personnel)
- Present budget requests to County staff
- Present at budget retreat/workshops



Board of Commissioners

- Formulates Strategic Plan
- Sets the goals and priorities of the County
- Reviews budget
- Holds budget retreat/workshops
- Adopts budget



Management

- Assesses needs and requests of internal departments
- Assesses needs of outside entities
- Reviews budget requests and makes necessary adjustments
- Balances the budget
- Presents at budget retreat/workshops
- Presents budget to the Board



Taxpayer / Citizen

- Consumes information
- Participates in meetings and educational sessions
- Provides input throughout process

Key Roles In The Budget Process



To view the *Comprehensive Annual Financial Report*, visit cabarruscounty.us/comprehensivefinancialFY20. For questions regarding the report, email finance@cabarruscounty.us.

FY20 Financial Overview

UNDERSTANDING THE COMPREHENSIVE ANNUAL FINANCIAL REPORT

This annual report highlights information presented in Cabarrus County's FY20 Comprehensive Annual Financial Report, the year-end evaluation of the budget that began July 1, 2019 and ended June 30, 2020. Commissioners approved the FY20 Comprehensive Annual Financial Report at their December 2020 Regular Meeting.

The Comprehensive Annual Financial Report includes:

- Organizational information
- Auditor's report
- Management's discussion and analysis
- Financial statements
- Notes to the financial statements
- Supplemental financial data and information
- Funds
- Schedules
- Statistics
- Compliance

To help convey the complex information presented in the Comprehensive Annual Financial Report, we'll divide the information into these two sections:

Fund financial statements

Government-wide financial statements





Fund Financial Statements

Through the budget process, the County designates resources into funds, or groupings of related accounts. Governmental entities in North Carolina use fund accounting to ensure and reflect compliance (or non-compliance) with finance-related legal requirements, such as the N.C. General Statutes or the County’s Budget Ordinance.

FUND BALANCE AND QUICK FACTS FY20

- The General Fund’s fund balance increased \$9.7 million from the prior year
- The County’s total fund balance was \$97.6 million, of which \$71.2 million was available for commitments, assignments and appropriations
- Commissioners have determined that the County should maintain an available fund balance of 15% of general fund expenditures for unforeseen needs or opportunities and to meet the cash flow needs of the County.
- Cabarrus County’s total debt decreased by \$36.4 million or 7.6% during the current fiscal year.
- Cabarrus decreased the following through normal debt service payments in FY20:
 - COPS and LOBS debt: decreased by \$29.5 million
 - General Obligation Bond debt: \$6.4 million
 - Installment financing: \$506,395
 - Capital leases: \$270,825
 - Notes payable: \$91,465

THE GENERAL FUND

The General Fund is the primary operating fund of the County. It includes most of the County’s basic service offerings.

Services within General Fund

General Government

- Board of Commissioners
- Board of Elections
- County Manager’s Office
- Communications & Outreach
- Finance
- Human Resources
- Information Technology Services
- Infrastructure & Asset Management
- Register of Deeds
- Tax Administration

Public Safety

- Construction Standards
- Emergency Management
- Emergency Medical Services
- Fire Marshal’s Office
- Sheriff’s Office

Human Services

Economic and Physical Development

- Economic Development Commission
- Planning & Development

Environmental Protection

- Construction & Demolition Landfill
- Waste Reduction
- Soil & Water Conservation

Education

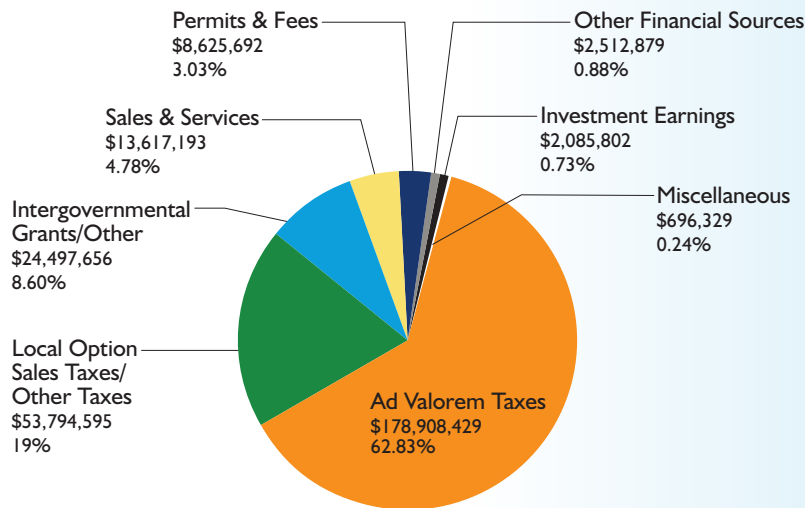
- Cabarrus County Schools
- Kannapolis City Schools
- Rowan-Cabarrus Community College

Cultural and Recreational

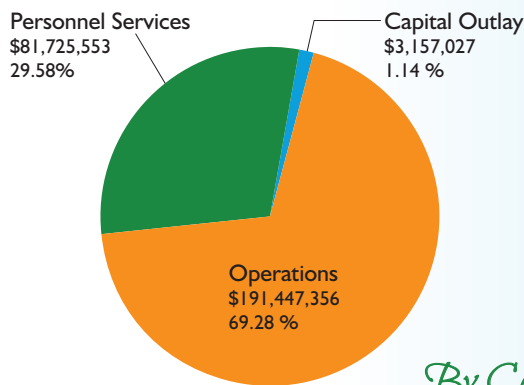
- Active Living & Parks
- Cabarrus Arena & Events Center
- Fair
- Library System



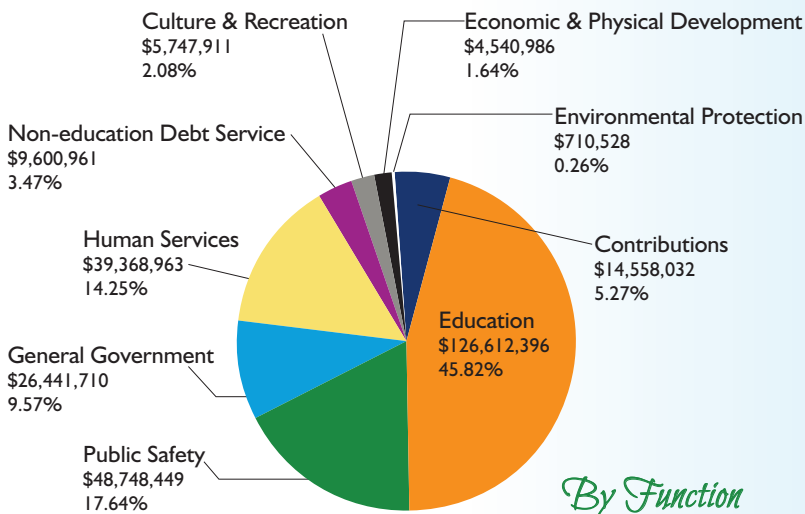
GENERAL FUND REVENUE BY SOURCE



GENERAL FUND EXPENDITURES



By Category



By Function

QUICK REFERENCE:

Revenues

Ad valorem taxes

Revenue derived from property tax.

Local option sales taxes/other taxes

Tax revenues distributed to the County that are collected for sales taxes, cable franchise fees, etc.

Intergovernmental grants/other

State and federal grant money received in support of County programs, and revenues collected from other governmental units that are not grant related.

Permits & fees

Fees collected for various services or privileges performed or approved by the governmental unit.

Sales & services

Fees collected by various departments for goods or services rendered to the public, other departments or other governments.

Investment earnings

Revenue earned on savings held by the County for investment.

Miscellaneous

Revenues collected that do not fit other categories.

Other financial sources

Includes interfund transfers and fund balance appropriations.

Expenditures

Personnel services

Personnel management, cost-of-living salary adjustments and merit pay raises.

Operations

Day-to-day functions.

Capital outlay

Expenditures budgeted to purchase or add to fixed assets costing between \$5,000 and \$100,000.

Government-wide Financial Statements

Similar in format to private-sector financial statements, government-wide financial statements present a comprehensive retrospective of the County's revenue collected and the amounts spent.

There are three types of government-wide financial statements: governmental activities, business-type activities and component units. The information on the following pages focuses only on governmental activities.

Statement of Net Position

Shows what the government has in relation to assets (what we own) and liabilities (what we owe).

In FY20, the Net Position of government activities had a balance of \$(64,884,563), an increase of \$3,850,657 from FY19. The decrease is primarily due to County and school construction project expenditures.

Statement of Activities

Shows the revenues (sources of income) and expenses (uses of money) that yield the annual change in net position.

Learn more about the County's business-type activities and component units in the Comprehensive Annual Financial Report.

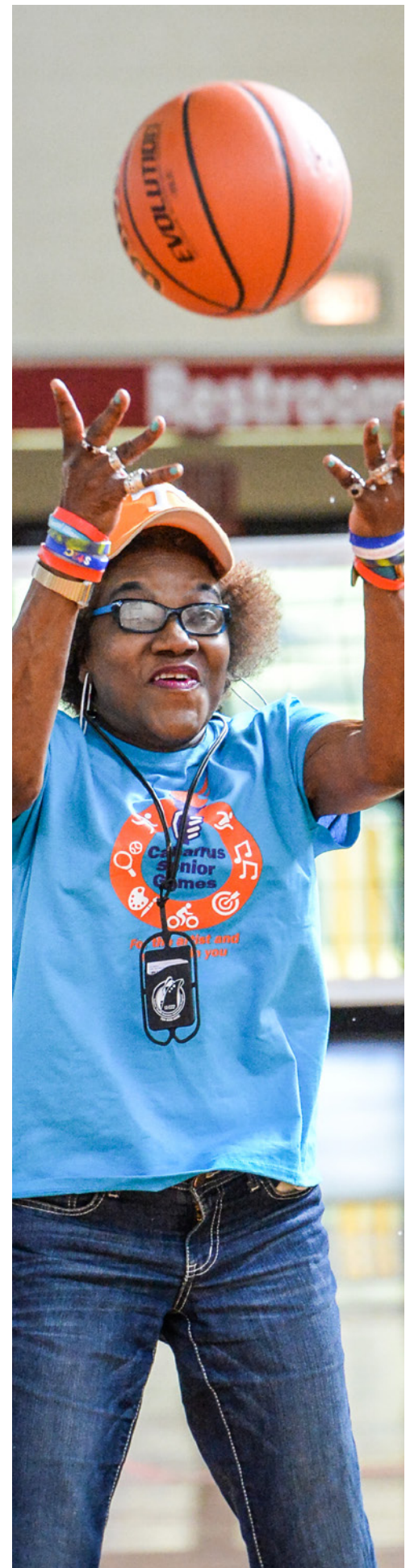
STATEMENT OF NET POSITION

	Governmental Activities		
	2020	2019	2018
Current and other assets	\$ 166,028,311	\$ 190,946,952	\$ 255,510,971
Capital assets	213,471,842	207,303,364	198,106,044
Total assets	379,500,153	398,250,316	453,617,015
Deferred outflows of resources	30,013,765	31,517,577	27,703,798
Long-term liabilities outstanding	438,292,492	474,596,697	405,237,953
Other liabilities	22,014,742	18,744,021	122,084,569
Total liabilities	460,307,234	493,340,718	527,322,522
Deferred inflows of resources	14,091,247	5,162,393	4,147,327
Net Position			
Net investment in capital assets	159,939,882	147,584,065	140,299,370
Restricted	30,339,063	34,418,834	32,255,525
Unrestricted	(255,163,508)	(250,738,117)	(222,703,931)
Total net position	<u>\$ (64,884,563)</u>	<u>\$ (68,735,218)</u>	<u>(50,149,036)</u>



CHANGES IN NET POSITION

	Governmental Activities		
	2020	2019	2018
Revenues:			
Program Revenues:			
Charges for services	\$ 23,863,274	\$ 21,582,449	\$ 21,533,590
Operating grants and contributions	26,505,813	25,776,371	23,162,695
Capital grants and contributions	2,300,000	2,722,423	2,192,089
General revenues:			
Property taxes	185,141,095	173,109,015	161,470,648
Local option sales tax	52,970,080	51,750,607	47,725,592
ABC revenues	130,203	147,027	122,995
Other taxes and licenses	824,515	903,350	950,776
Investment earnings	2,642,249	4,056,689	2,042,086
Total revenues	<u>294,377,229</u>	<u>280,047,931</u>	<u>259,200,471</u>
Expenses:			
General government	31,253,702	26,373,901	25,410,503
Public safety	60,955,287	53,570,795	48,772,340
Economic and physical development	4,693,056	4,765,182	6,448,102
Environmental protection	690,214	1,371,094	509,267
Human services	41,391,469	38,699,195	36,361,691
Education	129,178,290	151,618,111	141,487,058
Cultural and recreation	9,265,753	8,013,339	8,474,373
Interest on long-term debt	13,098,803	14,222,496	13,488,064
Landfill	-	-	-
Total expenses	<u>290,526,574</u>	<u>298,634,113</u>	<u>280,951,398</u>
Increase (decrease) in net position before transfers	<u>3,850,655</u>	<u>(18,586,182)</u>	<u>(21,750,927)</u>
Increase (decrease) in net position	<u>3,850,655</u>	<u>(18,586,182)</u>	<u>(21,750,927)</u>
Net position, beginning	<u>(68,735,218)</u>	<u>(50,149,036)</u>	<u>(28,398,109)</u>
Net position, ending	<u>\$(64,884,563)</u>	<u>\$(68,735,218)</u>	<u>\$(50,149,036)</u>



**GENERAL OBLIGATION
BOND RATINGS**

For the 10th consecutive year, Cabarrus County maintained an Aa1 rating from Moody's and an AA+ rating from Fitch. For the 11th consecutive year, a rating of AA+ from Standard and Poor's has been maintained.

AA+ Rating

S&P GLOBAL RATINGS

Aa1 Rating

**MOODY'S INVESTORS
SERVICE**

AA+ Rating

FITCH RATINGS

Major Financial Changes

OUTSTANDING DEBT

Long-term Debt. As of June 30, 2020, Cabarrus County's total debt outstanding for its governmental and business-type activities totals \$442,251,816. This 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.

OUTSTANDING DEBT

	Governmental Activities		
	2020	2019	2018
General obligation bonds	\$ 43,132,041	\$ 50,318,541	\$ 57,460,041
Certificates of participation/ Limited obligation bonds	322,857,803	347,902,739	380,726,387
Notes payable		91,463	182,928
Capital lease obligations	442,302	713,127	334,814
Installment financing	2,900,998	3,407,393	3,909,320
Accrued landfill closure and postclosure care costs			
Compensated absences	4,488,562	4,313,629	
Net pension liability (LGERS)	21,627,785	18,389,521	
Net pension liability (LEOSSA)	8,474,799	7,374,262	
Total OPEB Liability	34,368,202	42,086,022	
Total	<u>\$ 438,292,492</u>	<u>\$ 474,596,697</u>	<u>\$ 442,613,490</u>



Capital Assets

Capital assets. Cabarrus County's investment in capital assets for its governmental and business-type activities as of June 30, 2020, totals \$215.7 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:

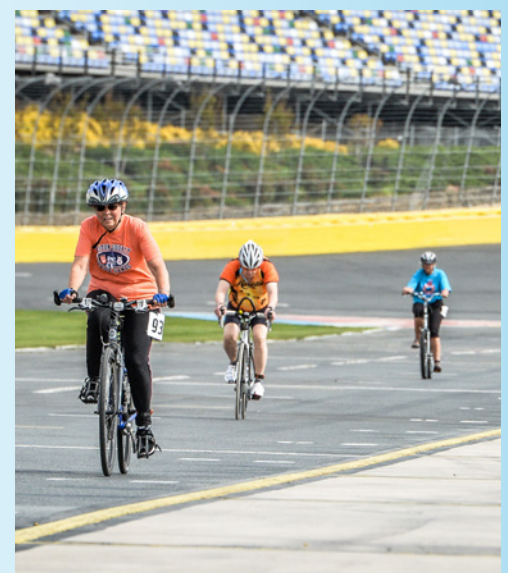
- Purchased more than 50 vehicles for multiple public safety departments such as the Sheriff's Office, EMS, Emergency Management, along with a recycling truck and regular vehicles for Facility Services, Risk Management and other departments.
- Two major land improvements for JM Robinson High School turf field and Cox Mill High School turf field.
- Construction projects in progress at the end of the year included the Sheriff's Office firing range improvements, design for a new Courthouse, Public Safety Training Center, Rob Wallace Park Phase II, Frank Liske Park lower lot restroom, Arena light system control replacement, IT fiber infrastructure improvements, design for a new EMS Headquarters, radio ethernet backhaul and edge project, enterprise physical security project, Operations Center upfit, Camp Spencer Park overlook, Government Center skylight repair and West Cabarrus High School turf field.

CAPITAL ASSETS

(net of accumulated depreciation)

	Governmental Activities		
	2020	2019	2018
Land	\$ 21,533,301	\$ 21,533,301	\$ 21,533,301
Land improvements	6,278,851	4,976,094	5,452,771
Buildings	128,046,528	132,382,406	120,460,361
Building improvements	15,090,119	15,563,607	15,428,315
Equipment	3,554,595	4,994,110	4,505,423
Furniture and fixtures	162,930	90,935	95,746
Vehicles	4,892,112	3,951,037	3,842,996
Reservoir	21,221,358	21,243,124	21,264,890
Construction in progress	12,692,048	2,568,750	5,522,241
Total	\$ 213,471,842	\$ 207,303,364	\$ 198,106,044

Capital assets have an initial minimum individual cost of \$5,000 and an estimated useful life in excess of 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.





98.6%

**CABARRUS COUNTY'S FY20
TAX COLLECTION RATE**

\$0.74

FY20 PROPERTY TAX RATES
per \$100 of valuation

Property Taxes

Cabarrus County receives fund through ad valorem – or property – taxes. Commissioners set the ad valorem tax rate when they adopt the annual budget ordinance. Owners of residential, commercial and industrial properties pay this tax. Entities that receive tax exemptions must pay tax when the property falls outside the scope of the exclusion.

SIMPLIFYING THE PAYMENT PROCESS

For the first time, residents are able to download **myCabCo**, an official Cabarrus County app that provides instant access to a multitude of government services through its modern, secure solution utilizing a single login, various payment methods, receipts and official documents.

FY20 tax collection rate was 98.6%.



Phone Listing

GENERAL GOVERNMENT

Board of Commissioners & County Manager’s Office	704-920-2100
Communications & Outreach.....	704-920-2336
Human Resources.....	704-920-2200
Tax Administration.....	704-920-2166
Board of Elections.....	704-920-2860
Register of Deeds	704-920-2112
Finance.....	704-920-2104
Information Technology Services	704-920-2487
Infrastructure & Asset Management.....	704-920-3213

CULTURE AND RECREATION

Cabarrus Arena & Events Center	704-920-3976
Active Living & Parks	704-920-3484
Fair.....	704-786-7221
Library	704-920-2050

PUBLIC SAFETY

Emergency Management	704-920-2143
Emergency Medical Services Non-emergency	704-920-2600
Sheriff’s Office Non-emergency.....	704-920-3000
Construction Standards	704-920-2128
Fire Marshal’s Office.....	704-920-2143

PLANNING AND DEVELOPMENT

Community Development.....	704-920-2192
Planning.....	704-920-2141
Zoning.....	704-920-2137

HUMAN SERVICES

Veterans Services.....	704-920-2868
Cooperative Extension	704-920-3310
Department of Human Services	704-920-1400

ENVIRONMENTAL PROTECTION

Construction & Demolition Landfill.....	704-920-2950
Household Hazardous Waste Facility	704-920-3278
Soil & Water.....	704-920-3300



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