



CABARRUS COUNTY
America Thrives Here



Collaborative Resilience

CABARRUS COUNTY, NORTH CAROLINA
POPULAR ANNUAL FINANCIAL REPORT
FISCAL YEAR ENDED JUNE 30, 2021



Collaboration remains at the heart of our mission. Community partnerships flourish when everyone works collectively toward a common goal. Whether it's celebrating those who serve or helping small businesses rebound from the pandemic, Cabarrus County remains committed to neighbors and friends. Throughout this report, you'll find these Cabarrus Collaborations, which showcase the cooperative programs and events that helped shape our year.

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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 Cabarrus County for its Comprehensive Annual Financial Report for the fiscal year ended June 30, 2020.

The County also received the GFOA's Distinguished Budget Presentation Award for its annual budget document for the fiscal year ended June 30, 2020.

FY20 Audit Opinion

Auditors Martin Starnes & Associates, CPAs, P.A., 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, 2021, 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/comprehensivefinancialFY21.

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



Board of Commissioners

Board Members

Chair: Steve Morris
smmorris@cabarruscounty.us

Vice Chair: Blake Kiger
fbkiger@cabarruscounty.us

Member: Diane Honeycutt
drhoneycutt@cabarruscounty.us

Member: Lynn Shue
lwshue@cabarruscounty.us

Member: Barbara Strang
bstang@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.

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 2021 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.
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, 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.



Commissioners, left to right: Vice Chair Blake Kiger, Barbara Strang, Chair Steve Morris, Diane Honeycutt, Lynn Shue



Manager's Message

Dear fellow Cabarrus County residents,

Our community is strong. Nothing has proven that more than the challenges of the past year.

A successful response to the pandemic illustrates the value of investment in preparation, training and technology. Our work in the community continues. Public safety services remain necessary, often even more so with the pandemic. Schools must be built and maintained to accommodate the growing number of families in our community. The mind-clearing effects of parks and recreation services are at an all-time high. Even when the world seems to stop, important work continues.

Now, more than ever, transparency in all we do is key to public confidence. You should know how we spend and invest your tax dollars, and this report is one of the ways we make that happen.

The information in the following pages comes from financial statements in the Cabarrus County Annual Comprehensive Financial Report. We've also highlighted a few of the important initiatives from the year.

As required by North Carolina statute, this report is created in accordance with Generally Accepted Accounting Principles (GAAP) and is audited by an independent certified public accounting firm. The Annual Comprehensive Financial Report can be found for review at cabarruscounty.us/comprehensivefinancialFY21.

We thank you for taking the time to review this report. We hope it provides some context for the decisions we make. 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

225,804

Population

(April 1, 2020 estimated, Census)

21.2%

Population Increase

(April 2010 to April 2020, Census)

4.4%

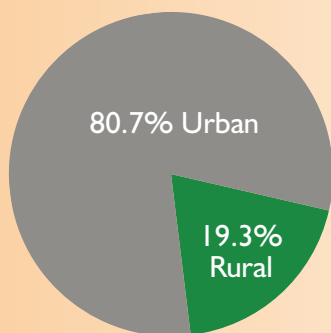
Unemployment Rate

(November 2021, AccessNC)

\$67,328

Median Family Income

(For the years between 2015 and 2019, Census)

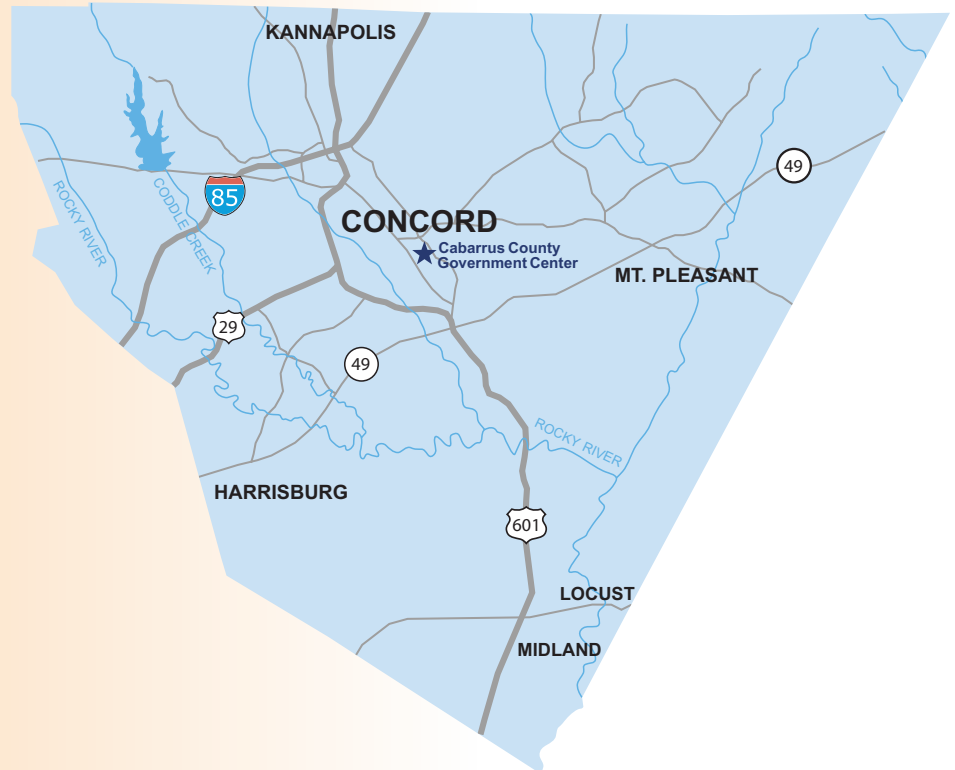


Urban/Rural Representation

(November 2021, AccessNC)

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



Celebrating ‘communities of strength’

More than 400 luminaries and 200 lanterns created a glowing tribute to those who kept Cabarrus going through the pandemic. Cabarrus County Active Living and Parks staged Lanterns on the Lake as part of Older Americans Month, celebrating first responders, essential workers and those who passed due to COVID-19. “Everyone has gone through the same thing, whether you’re an older adult or a child, everybody has lost somebody,” said Active Living and Parks Program Director Teresa Kiser. “And we’ve all gone through this together.”



Our Economy

10 Largest Employers in the County

June 30, 2021

Employer	Number of Employees	
	2021	2020
Cabarrus County Schools	4,264	3,964
Atrium Health	4,131	4,269
Amazon	2,500	2,500
Cabarrus County Government	1,220	1,196
Wal-Mart	1,200	1,200
City of Concord	1,106	1,078
Shoe Show	1,000	1,000
FedEx Ground and FedEx Smartpost	807	-
Kannapolis City Schools	751	724
Corning	650	650
Food Lion	-	750

Source: Cabarrus County Economic Development Corporation (2021)

Top 10 Taxpayers

1. Corning, Incorporated
2. Mall at Concord Mills, LP
3. Charlotte Motor Speedway, Incorporated
4. Castle & Cooke North Carolina, LLC / David H Murdock
5. Celgard, LLC
6. Duke Energy Corporation
7. Weinstein Properties
8. The Silverman Group
9. Great Wolf Lodge of the Carolinas
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/comprehensivefinancialFY21.



Our Work

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 Priorities

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.

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.

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.

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.

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.

Making a joyful noise

If you make your way to Frank Liske Park, as thousands do each year, you may be tempted to play a few notes. Go right ahead! Rotary Harmony Park is a musical playground featuring six instruments purchased by the Rotary Club of Cabarrus County. Contrabass chimes are positioned in the center and are surrounded by a harp, tuned drums and a manta ray metallophone. Lily pad cymbals and a tenor tree round out the installation.



FY21 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 Club 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.





Government Finance Officers Association

**Certificate of
Achievement
for Excellence
in Financial
Reporting**

Presented to

**Cabarrus County
North Carolina**

For its Comprehensive Annual
Financial Report
For the Fiscal Year Ended

June 30, 2020

Christopher P. Morill

Executive Director/CEO

Honoring. Remembering.

As part of national Law Day events, local law enforcement officers, the families of fallen officers, and members of the community gather each year at the Cabarrus County Government Center for two purposes: To honor the lives of fallen officers and to award a deserving veteran law enforcement officer.

Kannapolis Police Lt. Allen H. Tomlin earned the 2021 Eury Award, which honors a 20-plus-year veteran who embodies the integrity of Lt. Eury, who was killed while honorably protecting Cabarrus residents. Eury Award winners demonstrate a true commitment to law enforcement and service to the community.

Sadly, this year's event added a seventh name to the fallen officer memorial. Concord Police Officer Jason Nicholas Shuping, who was killed on December 16, 2020.



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.



Key Roles in the Budget Process

To learn more about the budget process, visit cabarruscounty.us/budget.





To view the Annual Comprehensive Financial Report, visit cabarruscounty.us/comprehensivefinancialFY21. For questions regarding the report, email finance@cabarruscounty.us.

Repurposing iconic grounds

Most folks who grew up in the Cabarrus community know of the imposing structures along Old Charlotte Road in Concord. The crumbling, graffiti-covered buildings at the old Stonewall Jackson Training School once housed “troubled” youth as the State’s first juvenile detention facility. In early 2021, County officials began working with a variety of organizations to assess the buildings for historical value and structural integrity. The reason? A redevelopment is underway and the project could finally transform the area.

FY21 Financial Overview

Understanding the

Annual Comprehensive Financial Report

This annual report highlights information presented in Cabarrus County’s FY21 Annual Comprehensive Financial Report, the year-end evaluation of the budget that began July 1, 2020 and ended June 30, 2021. Commissioners approved the FY21 Annual Comprehensive Financial Report at their January 2021 regular meeting.

The Annual Comprehensive 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 Annual Comprehensive Financial Report, we’ll divide the information into these two sections:

Fund Financial Statements

Government-Wide Financial Statements





Fund Balance and

Quick Facts FY21

- The General Fund's fund balance increased \$24.7 million from the prior year
- The General Fund is the chief operating fund of Cabarrus County. The County's total fund balance was \$122.4 million of which \$83 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.
- Cabarrus County's total debt increased by \$12.1 million, or 3.3%, during the current fiscal year. Due to normal debt service payments, COPS and LOBS debt decreased by \$29.3 million, General Obligation Bond debt decreased by \$6.4 million, capital leases by \$107,867 and installment financing by \$511,019. A draw direct borrowing finance agreement was established last fiscal year, and the current liability is \$54.9 million.

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.

The 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.

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

Cooperative Extension
Department of Human Services
Veterans Services

Economic and Physical Development

Economic Development Commission
Planning & Development

Environmental Protection

Construction & Demolition Landfill
Waste Reduction
Soil & Water Conservation

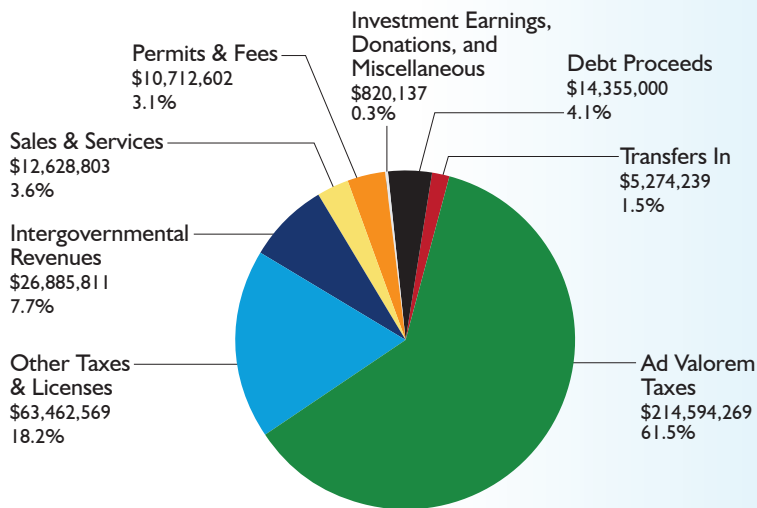
Education

Cabarrus County Schools
Kannapolis City Schools
Rowan-Cabarrus Community College

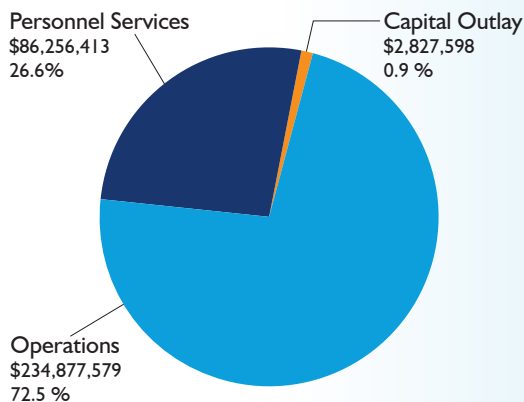
Cultural and Recreational

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

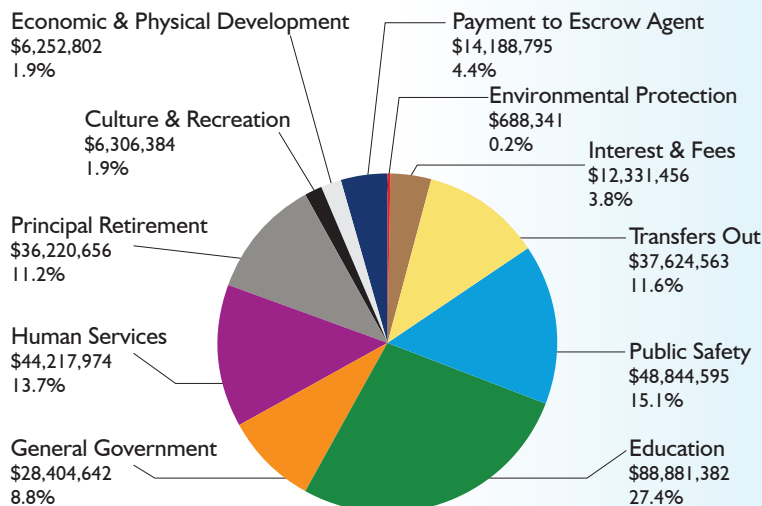
General Fund Revenue by Source



General Fund Expenditures



By Category



By Function

Budget 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 County.

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.

Similar in format to private-sector financial statements, government-wide financial statements present a comprehensive retrospective of the County's revenue collected and the amount 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 FY21, the County's Total Net Position was \$(22,350,679), an increase of \$42,533,884 from FY20. The increase is primarily due to construction of the courthouse and other in-progress projects, along with additions in stabilization by State statute and the outstanding debt on the County's financial report for school systems and the community college that are not assets owned by the County.

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 Annual Comprehensive Financial Report at cabarruscounty.us/comprehensivefinancialFY21.

Government-Wide Financial Statements

Statement of Net Position

	Governmental Activities	
	2021	2020
Current and other assets	\$ 229,963,113	\$ 166,028,311
Capital assets	237,169,103	213,471,842
Total assets	467,132,216	379,500,153
Deferred outflows of resources	40,478,087	30,013,765
Long-term liabilities outstanding	471,648,101	438,292,492
Other liabilities	45,866,943	22,014,742
Total liabilities	517,515,044	460,307,234
Deferred inflows of resources	12,445,938	14,091,247
Net Position		
Net investment in capital assets	171,326,199	159,939,882
Restricted	122,256,741	30,339,063
Unrestricted	(315,933,619)	(255,163,508)
Total net position	\$ (22,350,679)	\$ (64,884,563)



Changes in Net Position

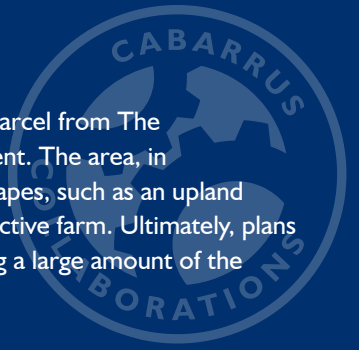
	Governmental Activities	
	2021	2020
Revenues		
Program revenues:		
Charges for services	\$ 27,273,923	\$ 23,863,274
Operating grants and contributions	34,429,999	26,505,813
Capital grants and contributions	2,300,000	2,300,000
General revenues:		
Property taxes	221,375,407	185,141,095
Local option sales tax	62,507,935	52,970,080
ABC revenues	220,443	130,203
Other taxes and licenses	810,546	824,515
Investment earnings	259,485	2,642,249
Miscellaneous	312,545	-
Total revenues	<u>349,490,283</u>	<u>294,377,229</u>
Expenses		
General government	33,792,440	31,253,702
Public safety	69,942,162	60,955,287
Economic and physical development	6,495,321	4,693,056
Environmental protection	879,312	690,214
Human services	45,911,170	41,391,469
Education	127,347,465	129,178,290
Cultural and recreation	9,484,202	9,265,753
Interest on long-term debt	13,264,142	13,098,803
Landfill	-	-
Total expenses	<u>307,116,214</u>	<u>290,526,574</u>
Increase (decrease) in net position before transfers	<u>42,374,069</u>	<u>3,850,655</u>
Increase (decrease) in net position	<u>42,374,069</u>	<u>3,850,655</u>
Net position, beginning	(64,884,563)	(68,735,218)
Restatement	159,815	-
Net position, beginning, restated	<u>(64,724,748)</u>	<u>(68,735,218)</u>
Net position ending	<u>\$ (22,350,679)</u>	<u>\$ (64,884,563)</u>





Conserving unique landscapes

In late 2020, Cabarrus County purchased a 616-acre land parcel from The Conservation Fund through a three-year purchase agreement. The area, in northwestern Cabarrus, features a variety of unique landscapes, such as an upland depression swamp forest, a dry oak hickory forest and an active farm. Ultimately, plans are to develop an open-space passive park while conserving a large amount of the unique land.



General Obligation

Bond Ratings

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

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, 2021, 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	
	2021	2020
General obligation bonds	\$ 36,745,541	\$ 43,132,041
Certificates of participation/ Limited obligation bonds	341,351,782	322,857,803
Capital lease obligations	334,435	442,302
Installment financing	2,389,979	2,900,998
Accrued landfill closure and postclosure care costs	-	-
Compensated absences	5,229,482	4,488,562
Net pension liability (LGRS)	29,456,310	21,627,785
Net pension liability (LEOSSA)	13,003,554	8,474,799
Total OPEB liability	43,137,018	34,368,202
Total	<u>\$ 471,648,101</u>	<u>\$ 438,292,492</u>



Capital Assets

Capital assets. Cabarrus County's investment in capital assets for its governmental and business-type activities as of June 30, 2021, totals \$237.2 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 one vehicle for County Manager, four for Construction Standards, two for Animal Control, two ambulances and one vehicle for Emergency Medical Services, one for ground maintenance, one for Infrastructure and Asset Management, 10 for Human Services, one for Information Technology Services, 28 for Sheriff's Office and one recycling truck for Waste Reduction and Recycling.
- Two land purchases, including 616 acres for Northeast Area Park project and 13.62 acres for radio tower project.
- Various construction projects in progress at the end of the year included the new Courthouse, Public Safety Training Center, Rob Wallace Park Phase II, Frank Liske Park restroom for lower lot, Arena light system control replacement, IT fibers infrastructure improvements, design for a new EMS Headquarters, radio ethernet backhaul and edge project, enterprise physical security project, Operations Center upfit, Camp T.N. Spencer Park overlook, Government Center skylight repair, West Cabarrus High School turf field and Frank Liske Park barn improvements.

Capital Assets

(net of accumulated depreciation)

	Governmental Activities	
	2021	2020
Land	\$ 22,554,842	\$ 21,533,301
Land improvements	5,616,962	6,278,851
Buildings	121,916,108	128,046,528
Building improvements	14,496,425	15,090,119
Equipment	2,779,580	3,554,595
Furniture and fixtures	116,765	162,930
Vehicles	5,376,947	4,892,112
Reservoir	21,199,593	21,221,358
Construction in progress	43,111,881	12,692,048
Total	\$ 237,169,103	\$ 213,471,842



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.





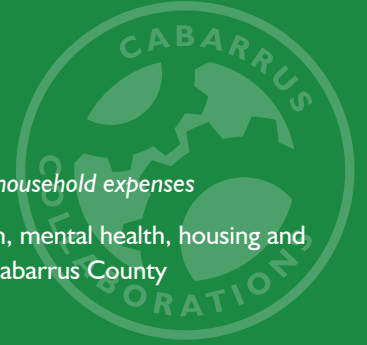
Supporting the supporters

Funding of \$1.1 million can do wonders for the organizations that exist to help others. This year, Cabarrus County earmarked that amount through Nonprofit Resiliency Grants. The grants were designed to aid local nonprofits who suffered economic hardship, instability and safety concerns amid the COVID-19 pandemic.

Funding helped services that:

- *Maintain and expand educational opportunities*
- *Address health and wellness challenges*
- *Provide food assistance*
- *Support housing needs and provide assistance with other household expenses*

“We are able to directly impact our citizens with education, mental health, housing and food assistance—critical areas of need at this time,” said Cabarrus County Commissioner Diane Honeycutt.



99%

**Cabarrus County's FY21
Tax Collection Rate**

\$0.74

FY21 Property Tax Rates
per \$100 of valuation

Property Taxes

Cabarrus County receives funding 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.

FY21 tax collection rate was 99%.

Phone Listing

Culture and Recreation

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

Environmental Protection

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

General Government

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

Human Services

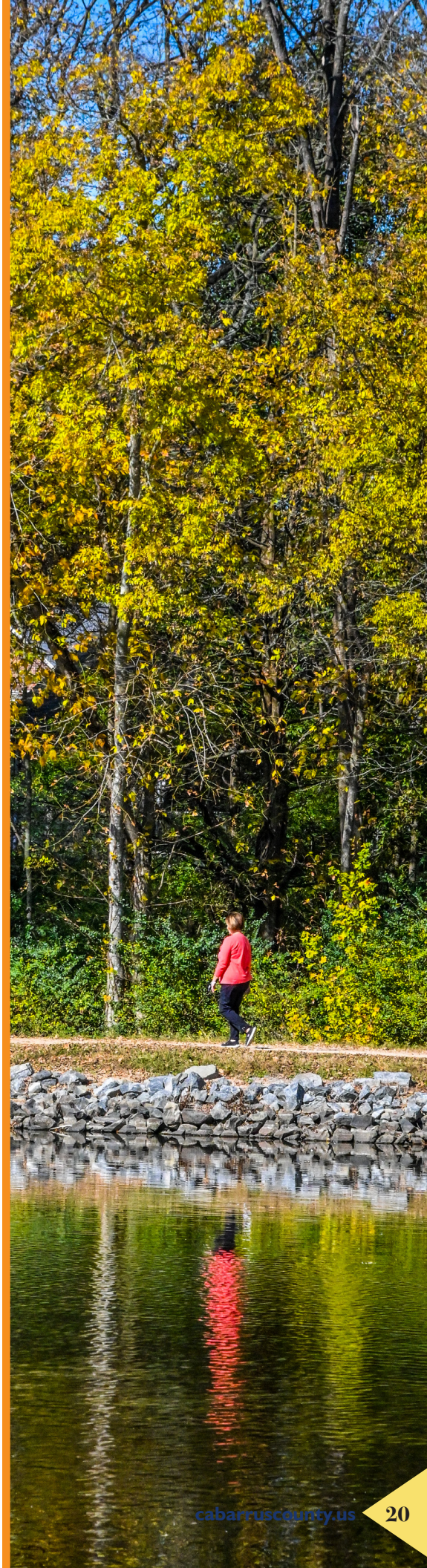
Cooperative Extension	704-920-3310
Department of Human Services	704-920-1400
Veterans Services.....	704-920-2868

Planning and Development

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