



Media release

For immediate release: May 16, 2022

**Recommended County budget maintains tax rate,
supports growth and contributes to a thriving economy**

Recommendation maintains 74-cent tax rate to fund \$318 million budget

CONCORD, N.C. — Cabarrus County is growing—fast. Commissioners must determine the most efficient ways of meeting increased service demands. The County budget is a roadmap for making this happen.

On Monday, County Manager Mike Downs presented commissioners with a recommended budget for Fiscal Year 2022-23. The budget strategically addresses high-priority areas while maintaining the tax rate for a third consecutive year.

“Our services contribute to the well-being and quality of life for residents,” Downs said. “This requires strategic investments as the county grows. However, staff is also mindful that any investment must be balanced with the impact on taxpayers. We believe this budget strikes that balance.”

The recommended budget maintains the property tax rate of 74 cents per \$100 of assessed value, for a total Operating Budget of just under \$318 million.

With that tax rate, owners of a \$217,000 house (the median single-family assessed home value in Cabarrus), would pay \$1,606 a year in County property tax.

The largest expenditure supported by the County is education/school debt, which will receive a 4.84% increase that brings the total funding to nearly \$136.5 million. County expenditures increasing significantly over the previous year include non-education debt service (20.31% increase), public safety (15.25% increase) and general government (15.13% increase).

The recommended budget focuses on three key areas the County will need to support in order to keep up with the area’s rapid growth: personnel, education and capital (building) projects.

Here are some highlights of the FY23 proposed budget.

Workforce additions

A competitive marketplace challenges the County’s ability to attract and retain high-quality employees. The FY23 budget addresses staffing in several key public safety areas and maintains service levels in high-demand areas. These adjustments and 39 staffing additions include:

- A salary increase of 5 to 15% for 287 public safety positions was recommended as part of a recent market study that compared public safety pay rates to other NC cities and counties
- A 1% cost-of-living adjustment for all County employees and merit pay increases of up to 4% based on individual performance
- Eleven positions in the Sheriff's Office, including a **Captain**, four **Deputies** and six **Detention Officers**. The Captain and two Deputy positions are paid by the Town of Harrisburg through their contracted law enforcement services.
- Two **Paramedics** to address increased call volumes
- Three **Paramedic Trainee** positions that will attend the new Paramedic Academy at Rowan-Cabarrus Community College and upon graduation move into a two-year employment commitment with the County
- A **Social Worker III** to address the rising number of Guardianship and Adult Protective Services cases, and a **Social Worker II** to provide at-home support services for Medicaid-eligible individuals at risk of entering an adult care home
- Two **Social Worker Investigative/Assessment** positions to work a non-traditional schedule (3 p.m. to midnight) during the busiest times of the week, two **Social Worker Supervisor III** positions to oversee intake and family assessments and a **Social Worker III** for call intake
- One **Veterans Services Officer** to help address the rising number of claims
- Two **Code Enforcement Officers** and a **Permit Associate** to complete inspections and issue permits for residents and developers. These positions are funded through inspection and permit fees.
- A **Library Deputy Director** to oversee external programs, marketing and outreach
- Several positions to address current deficiencies, including an **Assessment Associate**, **Cyber Security Analyst**, **Grounds Maintenance Mechanic**, **Landfill Heavy Equipment Operator**, **Network Engineer**, **Resource Conservation Easement Specialist** and **Strategy Manager**

To support the County's commitment to succession planning and continuous improvement, Downs announced a new employment pathway—the County's first Management Fellow Program. The budget also plans for an increase in the number of internships offered by the County.

"The three Management Fellows will be recent graduates or students in Master's-level programs interested in serving full-time in a high-priority area of the County," Downs said. "Interns will be recent graduates or current students at a community college or university who are willing to serve part-time for three to six months."

The University of Wisconsin Population Health Institute's County Health Rankings puts Cabarrus at 13 out of the 100 North Carolina counties across key health measures. Downs credits the Cabarrus Health Alliance (CHA) for their work to address local health outcomes.

To move this work forward, the recommended budget funds merit increases for CHA staff. The funds will also allow CHA to add:

- Two **On-site Wastewater Staff** members to address substantial wait times for septic and well permits
- Two **Food and Lodging Staff** members to complete required inspections
- A **School Nurse** for the new Roberta Road Middle School

Education funding

Downs highlighted the County's work to support high-quality educators and schools.

"The County-paid supplement for certified staff employed by Cabarrus County Schools (CCS) and Kannapolis City Schools (KCS) increased for the ninth consecutive year," Downs said in his remarks. "For the 2022 school year, CCS had the 16th and KCS had the 53rd highest average teacher supplements out of the 115 Local Education Agencies in the state. Just 10 years ago, CCS ranked 37th and KCS 70th in the state."

The recommended budget calls attention to a funding cliff slated to hit after the 2024 school year.

"The County's current budget (FY22) included funding for a 10.5% local supplement; however, the CCS Board of Education went beyond that, choosing to use one-time federal funding to increase the local supplement to 12% for the 2022, 2023 and 2024 school years," Downs added. "After the 2024 school year, there will be insufficient funding for the supplement to remain at 12% without budgeting additional local funding. The budget includes funding equivalent to 1% of the County-paid local supplement for certified staff to begin reserving the funds that will be needed to cover the shortfall in two years. The remaining 0.5% needed to fully cover the shortfall will be recommended for the FY24 budget."

In addition to the supplement, the County's CCS allocation 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 allocation totals \$73.6 million, an increase of 3.6%.**

The County is required to allocate CCS and KCS equal shares based on enrollment. To meet this requirement, the budget includes funding for a 0.5% increase in the County-paid local supplement for certified KCS staff. **The KCS budget allocation totals \$8.9 million, an increase of 3.1%.**

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, an increase of 14.4%.**

Per a 2021 agreement with CCS, the County is reserving that fiscal year's funding for continuation and local supplements until FY25. This amount totals **\$4.9 million, with per-pupil allocations at \$4 million for CCS, \$487,887 for KCS and \$345,693 for charter schools.**

Rowan-Cabarrus Community College (Rowan-Cabarrus) 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. **The total budgeted allocation for Rowan-Cabarrus is \$3.95 million, an increase of 5.3%.**

Other capital projects

The FY23 budget includes \$38.2 million from the General Fund to the Community Investment Fund (CIF) for current and future debt payments. The budget also includes \$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 its 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 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 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.
- **\$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.

Funding sources for these projects are noted in the Cabarrus County Capital Project Ordinance scheduled for adoption by commissioners in June 2022, in addition to the general budget ordinance. Capital projects planned for beyond FY23 require a staff recommendation and formal adoption by the board before proceeding.

Fire district tax

The Board is also considering tax increase requests made by the Allen, East Gold Hill and Flowes Store volunteer fire departments. Allen requests a 1.5-cent increase, East Gold Hill requests a 1-cent increase and Flowes Store requests a 7-cent increase per \$100 of property value for residents who live within the respective fire districts.

Commissioners will hold a budget public hearing on June 6 at 5:30 p.m.

Following a June 9 budget workshop, if needed, the board plans to vote on the budget June 20.

To view the proposed FY23 budget, visit cabarruscounty.us/budget and click the tile that says "FY23 Recommended Budget."

###

Cabarrus County Budget Overview

Rosh Khatri– Budget Director

Yesenia Pineda– Management Analyst

Elie Landrum– Management Analyst



CABARRUS COUNTY
America Thrives Here

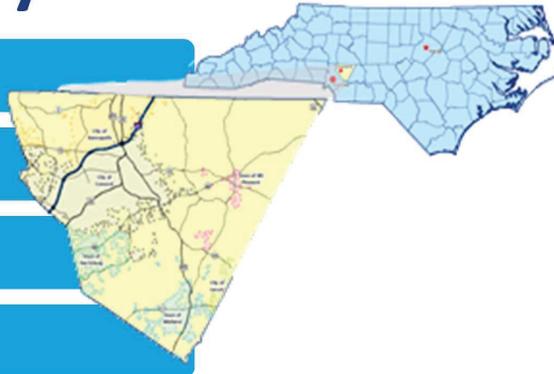
County Basics

Population: 227,304

Size: 364 Square Miles

1,315 Full Time Employees

1¢ of Property Tax = \$3,034,070



Local Industries



Healthcare



Retail



Biotechnology



Aviation



Manufacturing



Tourism and
Hospitality



Industry and
Distribution



CABARRUS COUNTY
America Thrives Here

cabarruscounty.us

The **Budget** is a government's most important policy document.

If properly prepared, it should reflect the government's vision, mission, goals, priorities and values.

What the government will do and not do.



CABARRUS COUNTY
America Thrives Here

cabarruscounty.us

Strategic Plan

Mission

Through visionary leadership and good stewardship, we will administer state requirements, ensure public safety, determine County needs and provide services to 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.

Process
began in
Nov 2018

Data
Analysis &
Prioritization



Community
forums &
employee
engagement

Formally
adopted Dec
2019



CABARRUS COUNTY
America Thrives Here

Strategic Priorities



Budgeting Basics

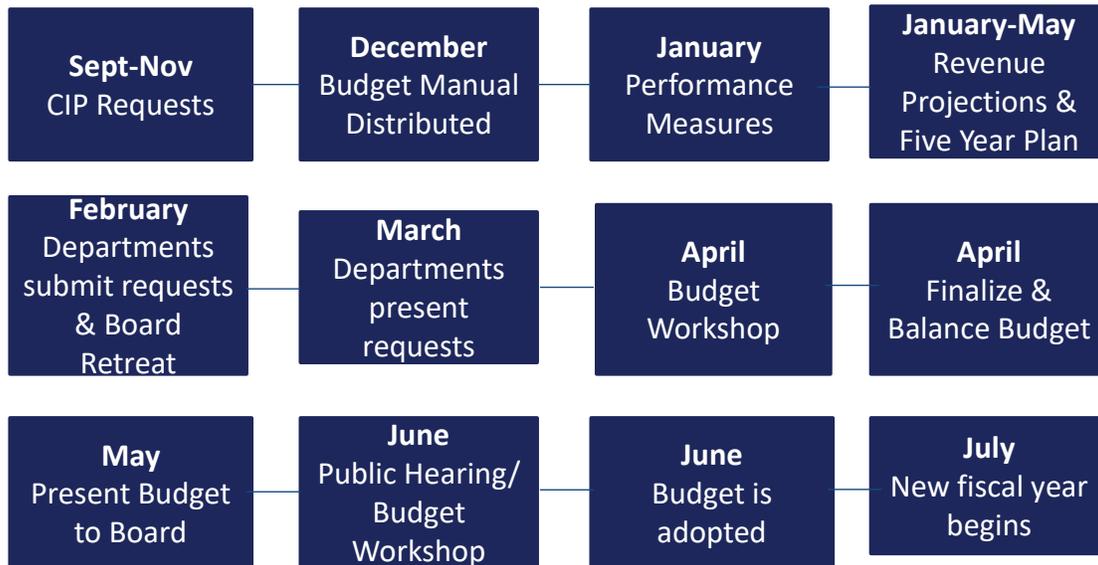
A budget is an organizations **stated** and **flexible** spending plan that outlines its revenues & expenditures for specific programs, functions, activities or objectives.

- Fiscal year (July 1-June 30)
- Currently in end of fiscal year 2022 and about to start fiscal year 2023

$$\text{Revenue} = \text{Expenditures}$$

BALANCED BUDGET

Budget Calendar



CABARRUS COUNTY
America Thrives Here

cabarruscounty.us

FY23 Recommended Budget Summary



Revenue



Expense

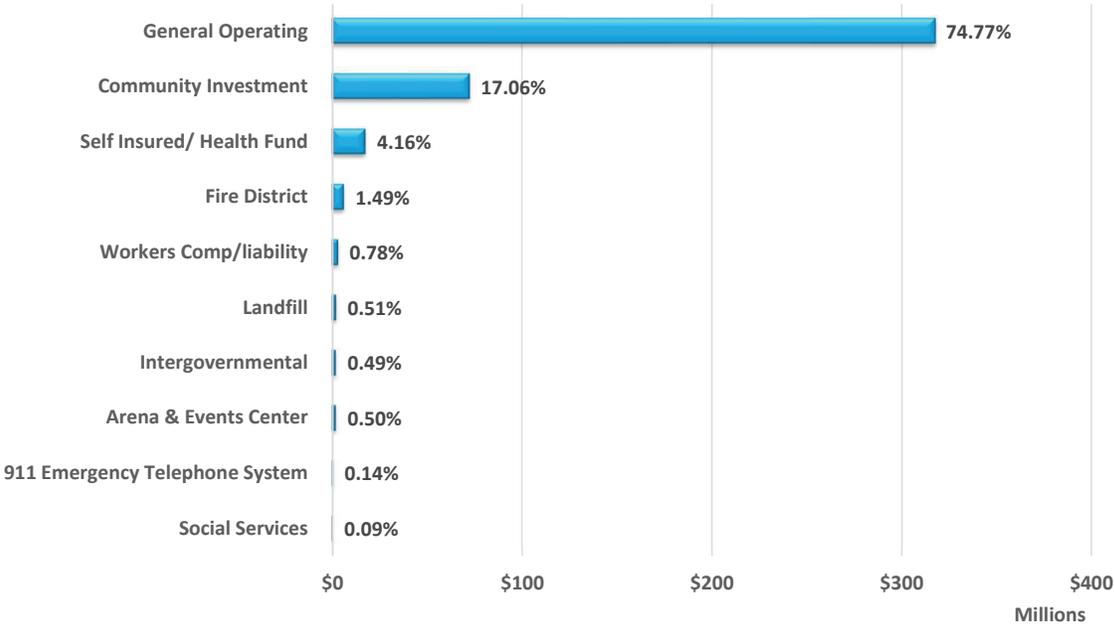
Source	General	All Funds	Use	General	All Funds
Property Tax	226,563,987	232,880,723	Education	92,875,564	136,480,116
Sales Tax/Other	42,293,000	67,193,000	Public Safety	67,496,396	74,428,721
Intergovernmental	25,065,413	25,848,413	General Govt.	42,455,723	62,948,105
Permits & Fees	9,931,343	10,081,343	Contributions	48,300,874	59,674,050
Sales & Services	13,454,082	37,987,395	Human Services	52,608,967	53,008,967
Investments	200,000	227,500	Debt Service	-	20,115,448
Miscellaneous	268,900	1,415,914	Culture and Rec.	7,715,516	9,859,673
Other Sources	-	49,369,349	Econ & Phys Devel.	6,323,685	6,323,685
Total	317,776,725	425,003,637	Envir. Protection	-	2,164,872
			Total	317,776,725	425,003,637



CABARRUS COUNTY
America Thrives Here

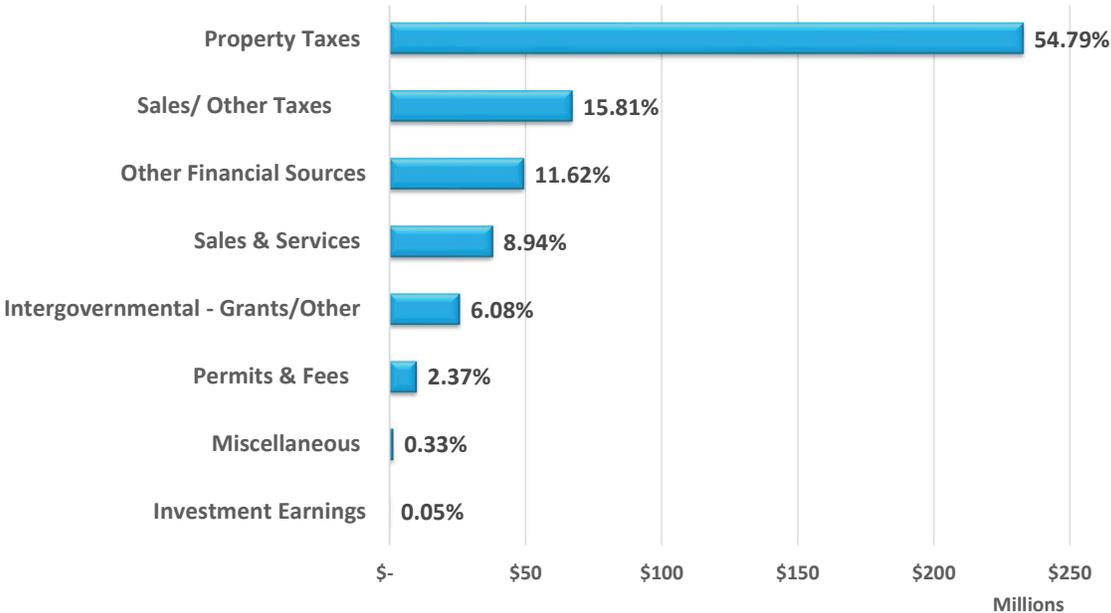
cabarruscounty.us

FY 2023 Budget by Fund



Where does the money come from??

FY 2023 Proposed Revenues



Where does the money come from??

Property Taxes- \$ 232,880,723

- Revenue derived from property tax

Sales/Other Taxes- \$ 67,193,000

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

Other Financial Sources- \$49,369,349

- Includes interfund transfers and fund balance appropriations



Where does the money come from??

Sales & Services - \$37,987,395

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

Intergovernmental Grants/Other - \$25,848,413

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



Where does the money come from??

Permits & Fees- \$10,081,343

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

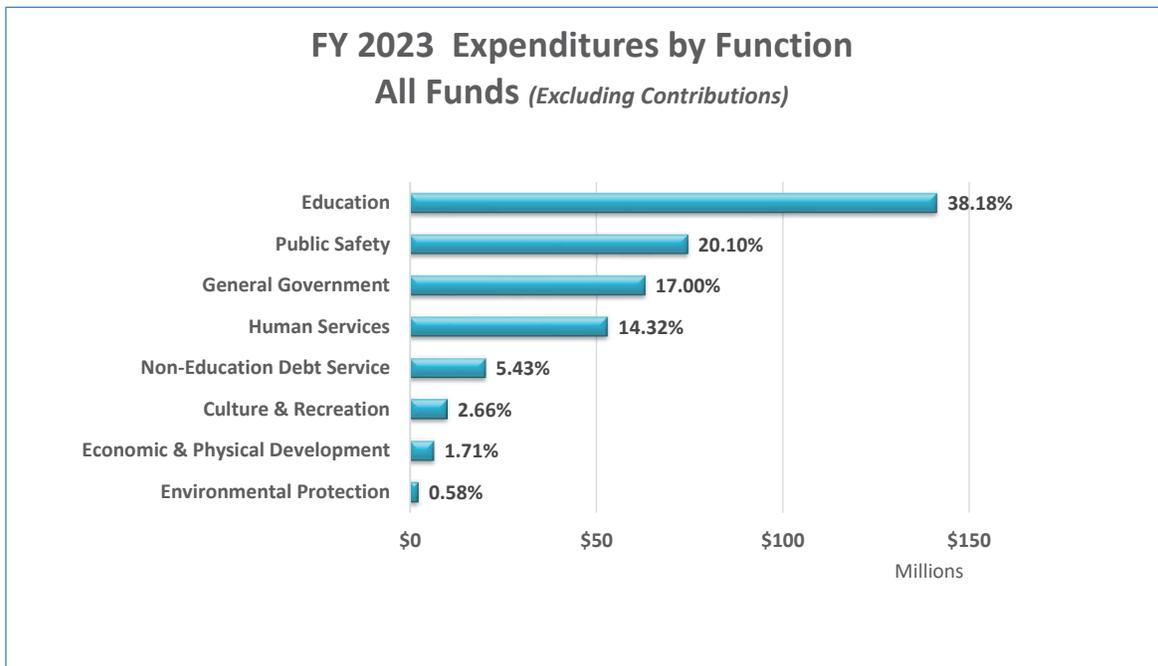
Miscellaneous- \$1,415,914

- Revenues collected for various activities of the County that are not specific in nature

Investment Earnings- \$227,500

- Revenue earned on idle monies held by the County for investment

Where does the money go??



Where does the money go??

Education- \$96,175,564

Cabarrus County School -Current Expense -Capital Outlay	Kannapolis City Schools -Current Expense -Capital Outlay	Rowan-Cabarrus Community College -Current Expense -Capital Outlay
--	---	--

Public Safety- \$74,428,721

County Sheriff	Emergency Management	Other Public Safety
Jail	Fire Services	
Animal Control	Fire Districts	
Animal Shelter	Emergency Medical Services	
Courts	Emergency Telephone	
Construction Standards		



CABARRUS COUNTY
America Thrives Here

cabarruscounty.us

Where does the money go??

General Government- \$62,948,105

Board of Commissioners	Information Tech Services
Legal	Non-Dept
County Manager	Grounds Maintenance
Communications & Outreach	IAM Administration
Human Resources	Signs Maintenance
Tax Collector	Building Maintenance
Tax Administration	Facility Services
Board of Elections	Fleet Maintenance
Register of Deeds	Community Development
Finance	



CABARRUS COUNTY
America Thrives Here

cabarruscounty.us

Where does the money go??

Debt Service- \$60,420,000

Debt Service: Education
Debt Service: Other

Contributions- \$59,674,050

Contributions
Contributions to Other Funds

Where does the money go??

Human Services- \$53,008,967

Veteran Services	Aging- Nutrition
Transportation	Aging- Senior Services
DHS- Admin	Cabarrus Health Alliance
Economic Family Support Svs	Other Human Services
Child Welfare	
Child Support Services	
Economic Services	
Adult and Family Services	
Cooperative Extension	

Where does the money go??

Culture & Recreation- \$9,859,673

Active Livings and Parks
Senior Center
Library System
Arena & Events Center

County Fair
Visitor Related Events

Economic and Phys Dev- \$6,323,686

Planning & Development
Community Development
Soil & Water Conservation
Zoning Administration

Economic Development Corp
Economic Development Incentive



CABARRUS COUNTY
America Thrives Here

cabarruscounty.us

Where does the money go??

Environmental Protection - \$2,164,872

Landfill
Waste Reduction/Recycling

Total: \$ 425,003,637



CABARRUS COUNTY
America Thrives Here

cabarruscounty.us

Online Budget Book

The screenshot shows the top navigation bar with links for Overview, Operating, Capital, and Table Of Contents, along with a language selection dropdown. Below the navigation is a banner for the 'ONLINE BUDGET BOOK FISCAL YEAR 2023' with a publication date of April 10, 2022. A section titled 'EXPLORE OUR BUDGET' contains a paragraph about the digital budget book and a link to download the PDF. A 'TABLE OF CONTENTS' section lists 'INTRODUCTION' (with sub-links for Organization Chart, Readers Guide, and Profile of Cabarrus County) and 'BUDGET MESSAGE' (with a link for Official Budget Message). Social media icons for Facebook and Twitter are visible on the right side.

OpenGov Table of Contents



cabarruscounty.us

Cabarrus County Budget Highlights

Rosh Khatri– Budget Director

Yesenia Pineda– Management Analyst

Elie Landrum– Management Analyst



CABARRUS COUNTY
America Thrives Here

FY 23 County Budget Highlights

Total General Fund Budget: \$317.8 million

Property Tax: 74 cents (Same as FY 22)

- **Education Funding**

Cabarrus County Schools (CCS) Total \$73.6 million, (3.6% Increase)

- Additional Funding for CCS to cover rising cost of locally paid staff and technology, expenses for the new Roberta Road Middle School and Cabarrus Health Science Institute. Additional funds for facilities and grounds maintenance.

Kannapolis City Schools (KCS) Total \$8.9 million, (3.1% Increase)

- Funding equivalent to 0.5% of County-paid teacher supplement

Charter Schools (CCS) and (KCS) Total \$6.3 million, (14.4% Increase)



CABARRUS COUNTY
America Thrives Here

FY 23 County Budget Highlights

- **Education Funding (Continued)....**

Rowan Cabarrus Community College Total \$3.95 million, (5.3% Increase)

- Additional funding for increased cost of utilities, existing locally paid personnel and a new Building Automation Technician position co-funded by Rowan County.



CABARRUS COUNTY
America Thrives Here

FY 23 County Budget Highlights

- **Personnel (Salary and Benefits)**
 - 1% Cost Of Living adjustment for all Employees
 - Up to 4% Merit Pay based on Individual Performance
 - Health Insurance Cost Increases
 - North Carolina Local Government Employees Retirement System Contribution Increases
 - 39 New Positions to support the following functions:
 - Public Safety (19 Positions)
 - Human Services (9 Positions)
 - General Government (8 Positions)
 - Economic and Physical Development (1 Position)
 - Environmental Protection (1 Position)
 - Culture and Recreation (1 Position)



CABARRUS COUNTY
America Thrives Here

FY 23 County Budget Highlights

- **Cabarrus Health Alliance (CHA)**
 - Additional \$962,006 in funding.
 - Funding covering inflationary cost for personnel, CHA Staff and School Nurses
 - Funding for additional 2 On-site Wastewater staff members, 2 Food and Lodging staff members, and a school nurse for Roberta Road Middle School
- **Fuel & Utilities**
 - Gasoline & Diesel Fuel Cost Increases (Uncertainties)
 - Electricity & Natural Gas Anticipated Cost Increases



CABARRUS COUNTY
America Thrives Here

The Budget Team is Hittin' the Road

Next Steps

- Public Hearing on June 6th
- Optional: Budget Workshop on June 9th

Building Relationships

- Can we come talk with your groups?

Community Input

- Feedback on the website
- Contact us directly
- Open Town Hall



CABARRUS COUNTY
America Thrives Here

Open Town Hall

In this activity you are deciding how to allocate funds in your own made-up county.

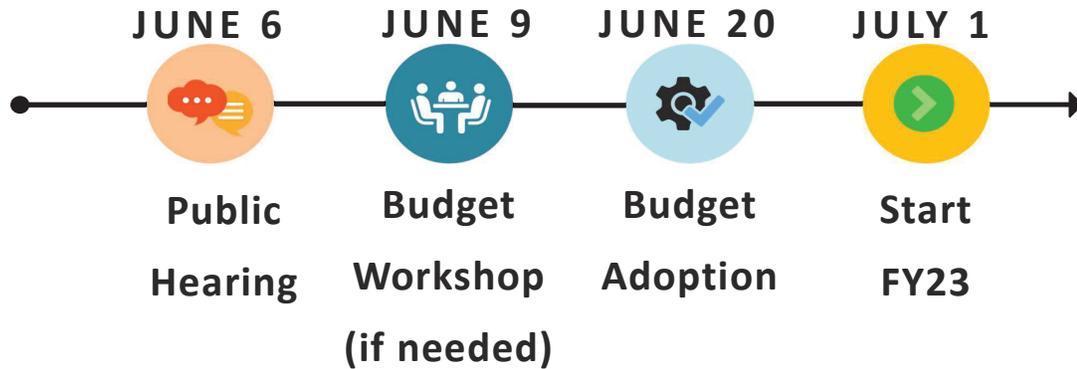
There are 5 different departments requesting **\$140** worth of funding.

You only have \$100 to spend.



CABARRUS COUNTY
America Thrives Here

Remaining Budget Calendar



Questions?

Surveys

Budget Survey



Strategic Plan Survey



CABARRUS COUNTY
America Thrives Here

Debt Capacity and Capital Needs Overview

Presented to Government 101
May 31, 2022



CABARRUS COUNTY
America Thrives Here

1

Agenda

-  **Capacity**
-  **Capital Requests**
-  **Upcoming Changes**



CABARRUS COUNTY
America Thrives Here

[fcedukvfrxqw|kxv](#)

2



Capacity

 CABARUS COUNTY
America Thrives Here

fcdeduxvfrxqwj.kv

3

Community Investment Fund (CIF)

- Created July 1, 2020
- Pays for debt service expenses and transfers to Capital Projects Funds
- Dedicated sales and property tax revenues
- Carries own restricted fund balance

fcdeduxvfrxqwj.kv

4

FY23 Estimated CIF Revenues

Revenue Source	FY22	FY23	Difference
Property Tax	\$ 40,259,785	\$ 38,220,000	(\$2,039,785)
Sales Tax	22,571,000	24,900,000	2,329,000
Lottery	2,300,000	2,300,000	-
Subsidy Payment	720,000	720,000	-
Total	65,850,785	66,140,000	289,215

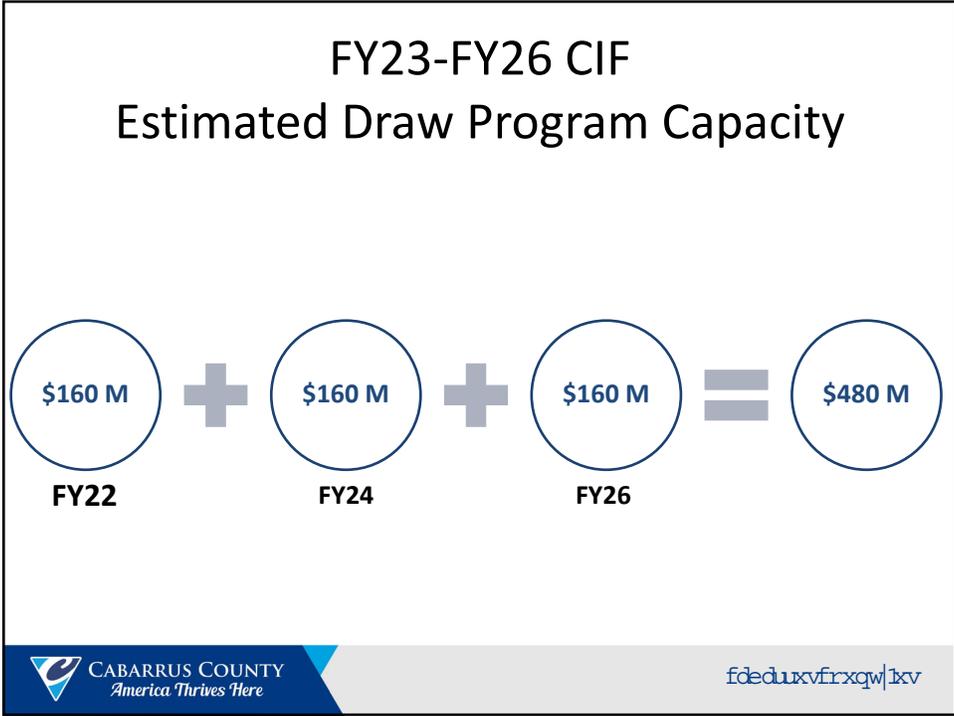
5

FY23 Estimated CIF Expenses

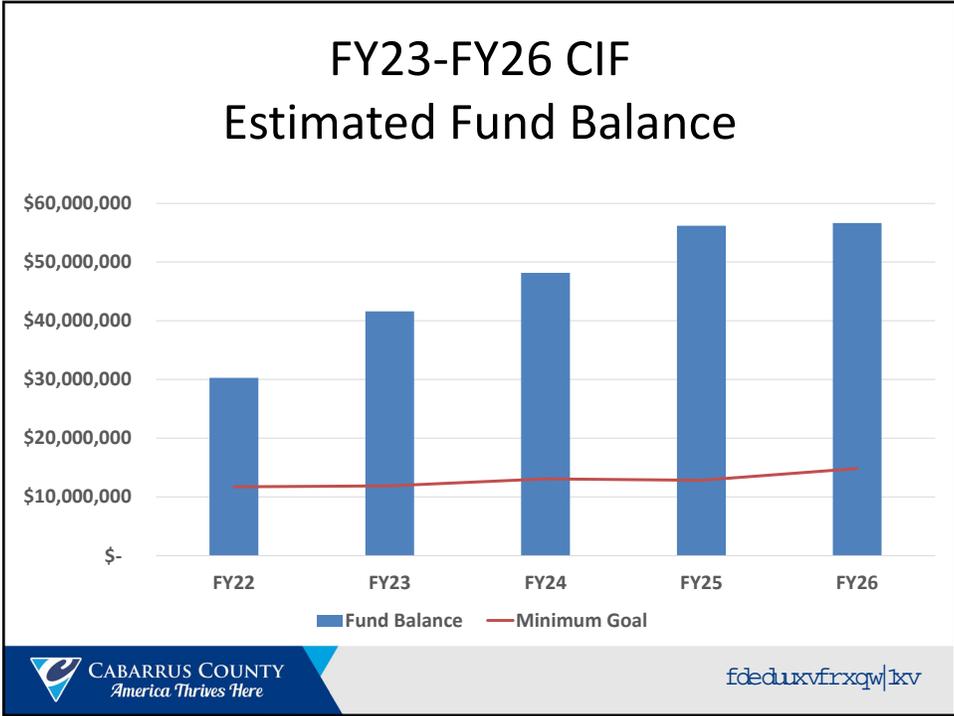
Expense Source	FY22	FY23	Difference
Debt Payments	\$ 46,971,367	\$ 43,617,149*	(\$3,354,218)
PAYGO	1,500,000	4,200,000	2,700,000
CCS Capital	1,020,000	1,020,000	-
KCS Capital	100,000	100,000	-
RCCC Capital	100,000	100,000	-
Unallocated	16,159,418	17,102,851*	943,433
Total	65,850,785	66,140,000	289,215

* Pending May 2022 debt issuance

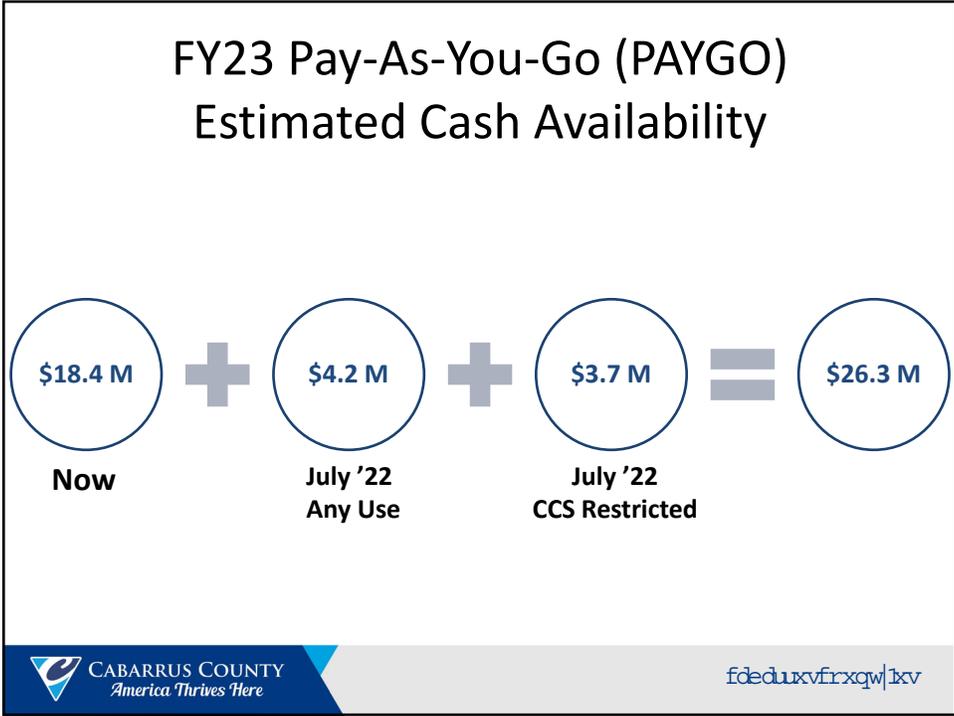
6



7



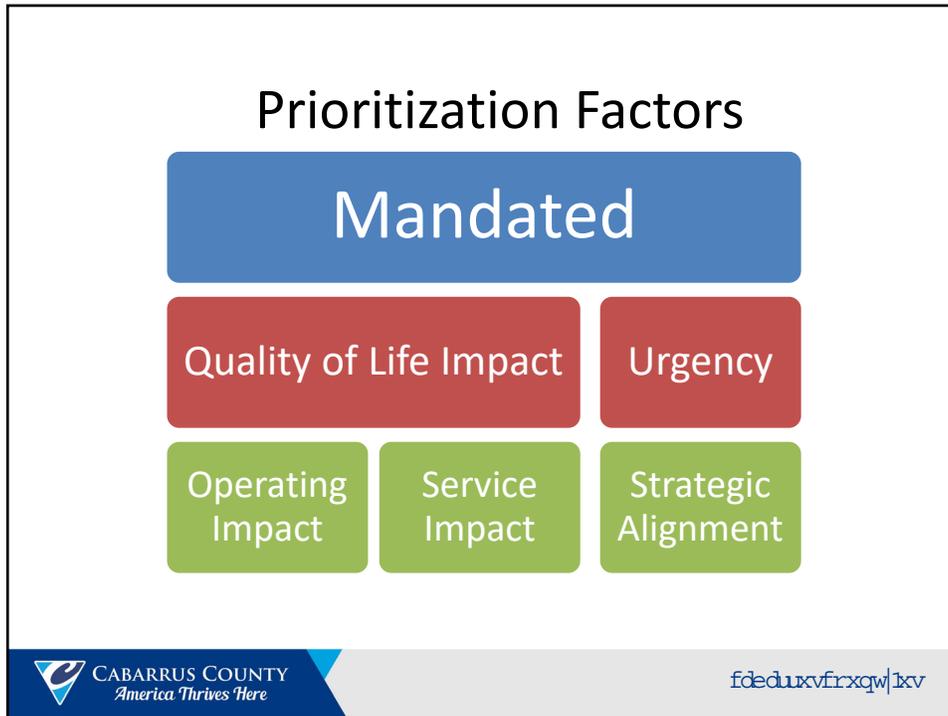
8



9



10



11

FY23 PAYGO Proposed Projects

Project	Amount
Reserved for CCS Deferred Maintenance	\$ 4,187,963
Harrisburg Library/Senior Center Land Acquisition	3,000,000
Reserve for CIF	3,000,000
Building 2000 Renovation at South Campus	2,260,000
Public Safety Training Facility Design	2,000,000
Deferred Maintenance Projects for KCS	1,500,000
Roof Replacement at Irvin ES	1,265,664
Roof Replacement at Harris Road MS	1,265,664
RV Lot & Utility Improvements at Arena	700,000
Subtotal	19,179,291

CABARRUS COUNTY
America Thrives Here
fceduxvfrxqw|kxv

12

FY23 PAYGO Proposed Projects

Project	Amount
Overflow Parking Lot at Concord Senior Center	600,000
Midway Stage and Dining Deck at Arena	540,000
Interior Renovations at Governmental Center	450,000
Softball Complex Utilities at Frank Liske Park	350,000
Multi-Building Exterior Envelope Repairs	300,000
Tennis Court Renovations at Frank Liske Park	280,000
Building Renovation at Camp Spencer	200,000
Playground Replacements	110,000
Repairs at Sheriff’s Training & Firing Range	100,000
Total	22,109,291



CABARRUS COUNTY
America Thrives Here

fcdeduxvfrxqw|kxv

13

PAYGO Pipeline – FY24

Project	Amount
CCS Deferred Maintenance	\$ 2,273,381
R. Brown ES FF&E	1,650,000
Building Chiller (Sheriff Admin)	1,000,000
Total	4,923,381
Remaining PAYGO	3,200,000



CABARRUS COUNTY
America Thrives Here

fcdeduxvfrxqw|kxv

14

PAYGO Pipeline – FY25

<u>Project</u>	<u>Amount</u>
Exterior Renovations (Govt Center)	\$ 1,200,000
Firing Range (Sheriff)	100,000
Total	1,300,000
Remaining PAYGO	2,900,000

15

PAYGO Pipeline – FY26

<u>Project</u>	<u>Amount</u>
New Northwest HS FF&E/Buses	\$ 3,000,000
Landfill Entrance/Traffic Improvements	1,000,000
Interior Renovations (Govt Center)	450,000
Playground Replacements	110,000
Animal Shelter Cremation Chamber	100,000
Total	4,660,000
Remaining PAYGO	(460,000)

16

PAYGO Pipeline – Future

Project	Amount
Property Acquisition (RCCC)	\$ 1,300,000
DHS Expansion	1,000,000
Significant Natural Heritage Sites	750,000
South Campus Building 1000 Renovation (RCCC)	700,000
Riparian Buffer and Floodplain Conservation	500,000
Property Acquisition (RCCC)	380,000
Prime Farmland Soil & Water Conservation Easement	125,000
South Campus Master Plan (RCCC)	120,000
Total	4,875,000

17

FY22-FY26 CIP (Debt Funded) May 2022 Issuance

Fixed Debt
<ul style="list-style-type: none"> ✓ ≈ \$113 million ✓ 20-year term <ul style="list-style-type: none"> ○ Governmental Skylight ○ HS Land ○ Roberta Road MS ○ Turf Fields ✓ 30-year term <ul style="list-style-type: none"> ○ Courthouse

New Draw Program
<ul style="list-style-type: none"> ✓ Up to \$160 million ✓ 17 projects

18

FY22-FY26 CIP (Debt Funded) May 2022 Issuance Key Dates

March 21	April 10-12	April 18	May 3	May 18
<ul style="list-style-type: none"> • Set public hearing • Approve reimbursement resolutions 	<ul style="list-style-type: none"> • Rating agencies 	<ul style="list-style-type: none"> • Public Hearing 	<ul style="list-style-type: none"> • LGC Approval 	<ul style="list-style-type: none"> • Sale



CABARRUS COUNTY
America Thrives Here

[f d e d u x v f r x q w | k x v](http://www.cabarruscountync.gov)

19

FY22-FY30 CIP (Debt Funded) 2022

FY2022	Amount
Courthouse	\$ 50,000,000
R. Brown McAllister ES Replacement	39,800,000
Emergency Medical Services Headquarters	17,768,902
Public Library/Senior Center (Mt. Pleasant)	10,000,000
Virginia Foil Athletic Fields (Mt. Pleasant)	7,500,000
Emergency Equipment Warehouse/IT Offices	7,300,000
Roberta Road MS	6,671,473
Frank Liske Park Multiple Projects	5,000,000
Replacement of Northwest HS	4,260,000
Subtotal	148,300,375



CABARRUS COUNTY
America Thrives Here

[f d e d u x v f r x q w | k x v](http://www.cabarruscountync.gov)

20

FY22-FY30 CIP (Debt Funded) 2022

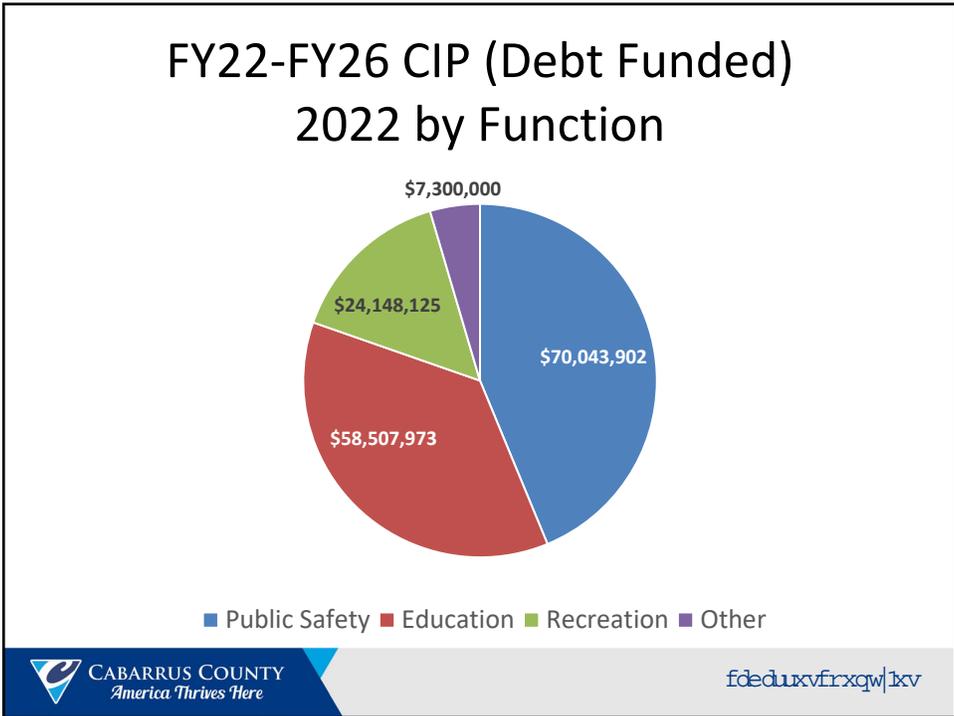
FY2022	Amount
Northeast Cabarrus Radio Tower	\$ 2,275,000
St. Stephens Church Rd Land Acquisition	1,648,125
Mt. Pleasant HS Parking/Drive Replacement	1,648,000
Concord HS Roof Replacement	1,493,500
CC Griffin MS Roof Replacement	1,236,000
Central Cabarrus HS Roof Replacement	1,236,000
Weddington Hills ES Roof Replacement	1,236,000
Bethel ES Roof Replacement	927,000
Total	160,000,000



CABARRUS COUNTY
America Thrives Here



21



22

FY22-FY30 CIP (Debt Funded) 2024

Project	Amount
Courthouse	\$ 17,500,000
Northwest High School Replacement	TBD ¹
West Cabarrus Library & Senior Center	TBD ²
Public Safety Training Facility	TBD ²
Human Services Facility	TBD ²
Animal Shelter Expansion	TBD ²
Expected Capacity	\$160,000,000

¹ Pending decision on Needs-Based Public School Capital Fund grant

² Pending programming and schematic design

FY22-FY30 CIP (Debt Funded) 2026: Education

Project	Amount
A.L. Brown HS Renovations	TBD ¹
Coltrane-Webb ES Replacement	TBD ¹
Central Services & Auxiliary Satellites Renovation	TBD ¹
Mary Frances Wall Renovation	TBD ¹
New Opportunity School	TBD ¹
North Cabarrus MS (former NCHS) Renovation	TBD ¹
Southeast High School (Design Only)	TBD ¹
Expected Capacity	\$160,000,000

¹ Pending programming and schematic design

FY22-FY30 CIP (Debt Funded) 2026: County

Project	Amount
Building Renovations at Camp Spencer	TBD ¹
Rob Wallace Park Phase III	TBD ¹
Soccer Complex Turf Fields at Frank Liske	TBD ¹
Southeast Cabarrus Library/Senior Center	TBD ¹
West Cabarrus Library/Senior Center	TBD ¹
Expected Capacity	\$160,000,000

¹ Pending programming and schematic design

FY22-FY30 CIP (Debt Funded) 2028: Education

Project	Amount
Northwest Cabarrus ES (former NCMS) Renovation	TBD ¹
South Campus Building 4000 Construction	TBD ¹
Southeast High School Construction	TBD ¹

¹ Pending programming and schematic design

FY22-FY30 CIP (Debt Funded) 2028: County

Project	Amount
St. Stephens Church Rd Park Phase I	TBD¹
¹ Pending programming and schematic design	



CABARRUS COUNTY
America Thrives Here

www.cabarruscountync.gov

27

FY22-FY30 CIP (Debt Funded) 2030: Education

Project	Amount
Beverly Hills ES Replacement	TBD¹
CC Griffin MS Auditorium/Performing Arts Addition	TBD¹
Fred L. Wilson ES Addition/HVAC	TBD¹
Forest Park ES HVAC/Gutters/Playground	TBD¹
Harris Road MS Auditorium/Performing Arts Addition	TBD¹
Jackson Park ES Addition/HVAC Roof	TBD¹
¹ Pending programming and schematic design	



CABARRUS COUNTY
America Thrives Here

www.cabarruscountync.gov

28



Upcoming

Community Investment Fund (CIF)

- Refine sales tax estimates
- Finalize capacities

Capital Improvement Plan (CIP)

- Continue project review/vetting/cost refinement
- County Manager recommended CIP

Debt Issuance

- May 2022
- New draw + fixed debt issuances

Supplemental Information

ACRONYMS

4-H	Head, Heart, Health and Hands (Cooperative Extension)
ALS	Advanced Life Support
ARRA	American Recovery and Reinvestment Act
BDN	Benefit Delivery Network
BMP	Best Management Practices
BOC	Board of Commissioners
CAC	Cabarrus Arts Council
CAFR	Comprehensive Annual Financial Report
CAN	Cabarrus Aging Network
CARES	Capital Asset Realignment for Enhanced Services
CDBG	Community Development Block Grant
CHAMPVA	Civilian Health and Medical Program of the Department of Veterans Affairs
CIP	Capital Improvement Program
COPS	Certificates of Participation
COPS grant	Community Oriented Policing Services grant
CPI	Consumer Price Index
CRP	Conservation Reserve Program
DARE	Drug Abuse Resistance Education
DENR	Department of Environment and Natural Resources
DHHS	Department of Health and Human Services
DMV	Division of Motor Vehicles
DOT	Department of Transportation
ECA	Extension and Community Association
EFNEP	Expanded Food and Nutrition Program
EMS	Emergency Medical Services
EOG	End of Grade testing
EPA	Environmental Protection Agency
EQIP	Environmental Quality Incentive Program
ERG	Emergency Response Group
FCC	Federal Communications Commission
FTE	Full-time Equivalent
FPY	From Prior Year
FY	Fiscal Year
GIS	Geographic Information Systems
GO	General Obligation Bonds
GRP	Grassland Reserve Program
GSA	General Services Administration
HAARP	Heat And Air Repair Program
HAZMAT	Hazardous Materials
HUD	Housing and Urban Development
HVAC	Heating, Ventilation, Air Conditioning
IPRB	Installment Payment Revenue Bonds
NASA	National Aeronautic and Space Agency
NCACSP	North Carolina Agriculture Cost Share Program
NCSU	North Carolina State University
NRCS	Natural Resources Conservation Services
RCCC	Rowan Cabarrus Community College
SHRT	Special Hazard Response Team

Supplemental Information

SOP	Standard Operating Procedure
SRO	School Resource Officer
SWCD	Soil & Water Conservation District
TIF	Tax Increment Financing
USDA	United States Department of Agriculture
VA	Veterans Affairs
WHIP	Wildlife Habitat Incentives Program

CABARRUS COUNTY TAX COLLECTOR'S OFFICE
PO BOX 707
65 CHURCH STREET SE
CONCORD, NC 28026-0707



BILLING DATE
07/24/15

CABARRUS COUNTY TAX NOTICE
IMPORTANT -- PLEASE READ

ADDRESS SERVICE REQUESTED

SEE REVERSE SIDE FOR MORE INFORMATION

TRANSFERRED/SOLD REAL ESTATE: Tax notice is in the name of the owner as of January 1 of the tax year. If you have sold the real property please forward to the new owner.

DUE DATE: Property taxes are due and payable September 1 and January 5. The rate of 2% for the month of January and 3/4 of

ent taxes are subject to garnishment of wages, seizure and sale of personal property and

Difference between market value and present use value

includes any exemptions, such as: elderly, disabled, veteran, etc.

Statute 105-357 provides a 10% p... bank because of insufficient fu... addition N.C.G.S. 25-3-506 provid... for checks returned for same reas...

038022



38022 T:

Geographic reference number

BILL #	BILLING DATE	DUE DATE	INTEREST BEGINS	TOTAL TAX DUE
42190	07/24/15	09/01/15	01/06/16	70.00
REAL VALUE	EXCLUSION	DEFERRED VALUE	TAXABLE VALUE	
10,000			10,000	
PARCEL ID NUMB (PIN)	TOWNSHIP/MAP/PARCEL	DELINQUENT DATE		
5630 04 1017 0000	12 039 0250.000000	01/06/16		

LEGAL DESCRIPTION: LT 2 REDIV DAYVAULT PK
PROPERTY ADDRESS: 311 BROAD DR

Date in which interest is charged. (2% is added on and then 2.75%)

Legal: abbreviated description of item being assessed.

old index reference for map/block/township/parcel

DESCRIPTION OF CHARGES	RATE PER \$100	TOTAL DUE
COUNTY TAX	.7000	70.00

OPEN A CROW ACCOUNT, THE MORTGAGE COMPANY. TAX BILL FROM CABARRUS COUNTY. PLEASE SUBMIT TO THE COMPANY.

Taxable value (10,000) divided by rate per (\$100) multiplied by tax (.7000) = \$70

DETACH AND RETAIN THIS PORTION FOR YOUR RECORDS. PLEASE RETURN THIS PORTION WITH YOUR CHECK IF PAYING IN PERSON, PLEASE BRING ENVELOPE.

YEAR	ACCOUNT NUMBER	BILL #	BILLING DATE	DUE DATE	TOTAL TAX DUE
2015	000002696100	42190	07/24/15	09/01/15	70.00

TO CHANGE YOUR MAILING ADDRESS, PLEASE FILL IN YOUR NEW ADDRESS AT THE RIGHT AND PLACE AN "X" IN THE BOX WITH BLACK INK. PLEASE DO NOT WRITE OR MARK OTHER MARKS BELOW THIS AREA.

FOR: NAME: _____ PHONE: _____

To Pay by Credit Card
Call 1-800-272-9829

ADDRESS: _____

Or visit www.cabarruscounty.us (Use Jurisdiction Code 4633)

CITY: _____ STATE: _____ ZIP: _____



MAKE CHECKS PAYABLE TO: CABARRUS COUNTY TAX COLLECTOR. PLEASE MAIL PAYMENT IN THE ENVELOPE PROVIDED OR PAYMENT MAY BE MADE IN PERSON AT THE CABARRUS COUNTY TAX COLLECTOR'S GOVERNMENTAL CENTER, 65 CHURCH STREET SE, CONCORD NC 8:00 AM-5:00 PM, MONDAY-FRIDAY.

A Convenience Fee will be charged by Official Payments for this service



CABARRUS COUNTY TAX COLLECTOR
PO BOX 580347
CHARLOTTE NC 28258-0347

15042190126961000000070000

RIGHT TO APPEAL

REAL PROPERTY

The value listed under the Real Property Section of this bill may not be appealed at this time. Appeals of Real Property value must be filed prior to the adjournment of the Cabarrus County Board of Equalization and Review, which meets in April of each year, or within thirty (30) days of receiving a Notice of Assessment indicating that your value has changed which ever is later. You may file an appeal of next year's value by making a written request anytime between January 1 and the adjournment date established by the Board next year.

PERSONAL /BUSINESS PERSONAL PROPERTY

YOU MAY APPEAL THE VALUE, SITUS (TAXING JURISDICTION), OR TAXABILITY OF THE PERSONAL PROPERTY AS REFLECTED ON THE FACE OF THIS TAX STATEMENT. ALL APPEALS MUST BE MADE IN WRITING AND MUST BE RECEIVED OR POST MARKED WITHIN 30 DAYS OF THE BILLING DATE ON THIS NOTICE. APPEALS SHOULD BE ADDRESSED TO THE **Cabarrus County Assessor, PO Box 707, Concord, NC 28026-0707.** THIS NOTICE OF APPEALS IS PURSUANT TO NC G.S. 105-317.1(c)

PERCENT OF TOTAL EXPENDITURES

	PERCENT
GENERAL GOVERNMENT	12.40%
PUBLIC SAFETY	16.71%
ECONOMIC AND PHYSICAL DEVELOPMENT	1.70%
ENVIRONMENTAL PROTECTION	0.12%
HUMAN SERVICES	17.40%
EDUCATION	30.06%
CULTURAL AND RECREATION	2.73%
OTHER DEBT SERVICE	4.16%
SCHOOL DEBT SERVICE	14.72%
	100.00%

Questions concerning:

PAYMENT/BALANCES

(704) 920-2119

REAL PROPERTY

(704) 920-2178

PERSONAL PROPERTY/MOTOR VEHICLE/EXCLUSION

(704) 920-2166

BUSINESS PERSONAL PROPERTY

(704) 920-2176

LAND RECORDS/MAPPING

(704) 920-2127

FARM USE

(704) 920-2428



Media release

For immediate release: May 11, 2022

Upgraded bond rating positions Cabarrus to save millions

County hits key markers that project 'stable outlook'

CONCORD, N.C. – Cabarrus County Government earned the distinction of a triple-A rating by Fitch Ratings and Moody's Investor's Service—two of three national bond rating agencies. This is the first time in history the County achieved triple-A status.

The rating positions the County—and in turn taxpayers—to save millions in interest over the next decade.

The triple-A rating is the highest available. According to the North Carolina State Treasurer's Office, only 10 other counties in the state have earned the distinction.

Cabarrus also maintained its AA+ rating with S&P Global Ratings.

According to the [University of North Carolina School of Government](#), when a government agency wants to finance projects—usually one-time, large-scale capital (building) projects—it can take on debt. Nearly all this debt will be in the form of bonds that are guaranteed by the agency's assets or property taxes. To secure the bonds, the agency must publicly market the debt it plans to take on through investment bankers.

Bond ratings directly affect the interest rates charged for the amount owed and the amount due on that debt.

“By upgrading the County to triple-A, Fitch and Moody's show the public and potential investors that Cabarrus practices conservative budgeting, develops comprehensive multi-year financial plans and has strong governance that comes from leadership and policies,” said Board of Commissioners Chair Steve Morris. “These higher bond ratings will result in lower interest rates for the County, saving taxpayers money and enabling additional investments in critical capital projects.”

The status upgrade followed an April meeting between County leadership and bond rating experts. The meeting assessed the County's:

- Economic health and stability
- Operational and fiscal management practices
- Economic development achievements

The agencies released the ratings on May 6 with the following notes:

Moody's Investor's Services: “The upgrade to AAA general obligation unlimited tax (GOULT) rating reflects the County's ongoing tax base growth and long-term trend of fiscal stability

evidenced by the maintenance of strong reserve levels and conservative budgeting practices. The rating also incorporates the County's above-average income and wealth metrics and manageable long-term liabilities."

Fitch Ratings: "The County's combined overall debt and net pension liabilities are low as a percentage of residents' personal income and are expected to remain low as the resource base grows. The liability burden is primarily driven by direct debt, which amortizes at a rapid pace. The County's superior inherent budget flexibility, and ample general fund balance, position it to comfortably manage through economic downturns without diminishing its overall financial flexibility."

S&P Global Ratings: "The 'AA+' long-term rating on Cabarrus County further reflects our view of: strong trend of a growing economy, with access to a broad and diverse metropolitan statistical area (MSA); conservative management practices, supported by a very strong institutional framework score; historically stable performance with very strong fund balance position; and high but currently manageable carrying charges with long-term capital planning and limited pension pressures."

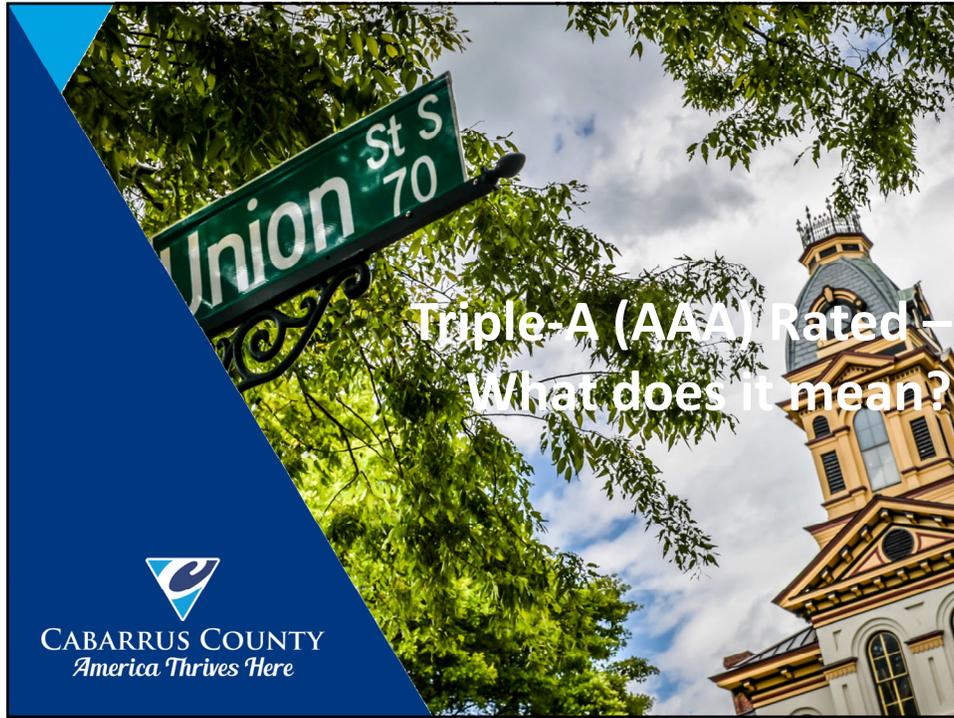
In recent months, commissioners and staff have had multiple public discussions about capital needs, debt, terms of debt, refinancing and the bond rating process.

With the new bond ratings in place, the County will take on \$103 million in fixed debt to address capital projects in its five-year financial plan. This includes construction of the courthouse (on behalf of the state) and the new Roberta Road Middle School. The public sale of this debt is scheduled to take place on May 18.

Residents can learn more about the County's budgeting and financial processes by participating in the upcoming class: Government 101: FY23 Budget Breakdown, scheduled for May 31, from 9 a.m. to 2:30 p.m. The class informs residents ahead of a public hearing on the FY23 budget. To register, email outreach@cabarruscounty.us or call 704-920-2266.

###

Media contact:



0

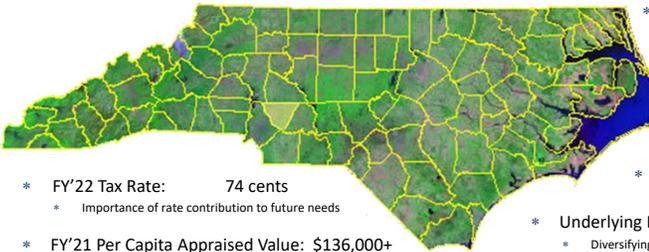
Cabarrus County Ratings

Rating Agency	Prior Rating	Current Rating
Fitch	AA+	AAA
Moody's	Aa1	AAA
S&P	AA+	AA+



1

State of the County



- * Ideally Located within the I-85 Corridor Megalopolis
- * Exemplary Financial Standing
- * Unique Place in the Metro
- * Moving to Next Level

- * FY'22 Tax Rate: 74 cents
 - * Importance of rate contribution to future needs
- * FY'21 Per Capita Appraised Value: \$136,000+
 - * Nearly \$29 Billion Total Value
- * FY'21 Per Capita Tax Supported Debt: \$1,799
- * Five-Year General Capital Program Est.: \$642 million
 - * Includes both Debt and Pay-go
- * One of Fastest in Growth by Population in N.C.
 - * Third highest in State 2010 to 2020 – 27%
 - * 2022 Estimate: 225,804
 - * 2050 County Projection: 400,000+
 - * Good Population Dynamics
- * Underlying Economy Very Good
 - * Diversifying Economy
 - * Manufacturing, Life Sciences and Retail Expanding
 - * Growing Private Investment Throughout
 - * Creating live and work environment
- * Strong Management Staff with Long Time and Broad Experience
- * Proven Management through High Growth Climate
- * Fully Engaged Policy/Elected Officials



CABARRUS COUNTY
America Thrives Here

2

2

Economic Update

Economic Growth at Historic Levels – Recent Announcements over \$2.3 Billion – 2100 New Jobs - \$55,000+ Average Wage

- Increasing Diversity of Employers
- Broadening of Business Entities Operating in County
- Increasing Average Wage
- Providing More Jobs in County for Residents








Two Largest Announcements Ever in Last 12 Months

- Red Bull/Rauch/Ball – Nearly \$1 Billion Investment – 600 jobs – Average Wage \$60,000
- Eli Lilly – Nearly \$1 Billion Investment – 600 jobs – Average Wage \$70,000



CABARRUS COUNTY
America Thrives Here

3

3

Economic Update

Other Important Announcements

- Kroger – High-Tech Customer Fulfillment Center – Nearly 700 jobs
- S&D Coffee and Tea Expansion – Substantial Increase to Process Capacity
- Atrium Health Cabarrus – Adding 30 Beds and Nearly \$50 million Investment



Economy Overall on Significant Upswing Contributing to Family Income and Growth in Tax Value



Growth Downtown Concord



Growth Downtown Kannapolis

City of KANNAPOLIS

CABARRUS COUNTY
America Thrives Here

6

Selected Economic Statistics

Median Family Income

Year	United States	Cabarrus County
2016	\$67,871	\$70,368
2017	\$70,850	\$72,971
2018	\$73,965	\$77,577
2019	\$77,263	\$81,928
2020	\$80,069	\$85,479

Source: data.census.gov

Per Capita Appraised Value

Year	Per Capita Appraised Value
2017	\$112,041
2018	\$113,423
2019	\$114,701
2020	\$117,051
2021	\$136,221

Source: County of Cabarrus; data.census.gov

CABARRUS COUNTY
America Thrives Here

7

Management Initiatives

- * Annually Adopted Budgetary Plan- Guides Priority Setting, Budget Decisions, Work Efforts and Performance measurement
 - * Multi-year Operating Budget Estimates
 - * Comprehensive Capital Improvement Plan
- * Implementing a Community Investment Fund (CIF)
 - * CIF Fully Implemented in Fiscal 21 – Strong County Commission Support
 - * Affordability Model – Dedicated Capital Related Revenues with Future Debt Issuance and Pay-go Investments
 - * Model Provided Under Separate Cover
- * Sound Working Relationship with County Schools
 - * Guides Manageable Growth and New School and Maintenance Needs
- * Update Financial Policies – Strong Emphasis on Continuity
 - * Strong Liquidity - General Fund FB Level 15% of Unassigned, Amount Over to CIF
 - * CIF Fund Balance 25% of Annual D/S
 - * Both General Fund and CIF – Replenishment if Below Respective % Level
 - * Diversity in Debt Modes – Use of Construction Period Draw Notes

8

Financial & Budgetary Update

- * FY'21 Financial Results – General Fund
 - * Revenues exceeded expenditures and transfers by \$6.3 million - Growth in revs despite COVID
 - * Unassigned FB - \$61 million - Up \$2.6 million over 2020
- * FY'22 Budget and Estimated Results – General Fund
 - * Adopted revenues of \$297 million, a 7.6% increase from FY'21
 - * Property tax rate of 74 cents
 - * Property tax levy of \$213 million, a 3.9% increase from FY'21
 - * Sales tax \$38.5 million, an increase of 17.2% over FY'21
 - * Adopted expenditures of \$297 million, a 7.6% increase from FY'21 - includes employee pay increase, core service delivery and capital investment. Existing service levels maintained with no new significant services added.
 - * Overall, a moderate growth budget reflecting improved conditions and attention to key operating priorities, unassigned fund balance expected to increase
- * FY'23 Budget Expectations – General Fund
 - * Stay the Course – Customary Increases, No tax increase

9

Triple-A Counties in NC

* Only 13 of 100 counties have at least one Triple-A

Brunswick	Iredell
Buncombe	Mecklenburg
Cabarrus	New Hanover
Chatham	Orange
Durham	Union
Forsyth	Wake
Guilford	

* Better interest rates

* Increased access to capital



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.

Table of Contents

Overview	1
Manager's Message	2
Our Home	3
Our Economy	4
Our Work	5
GFOA Certification	7
Cabarrus County Values, Mission and Vision	8
Key Roles in the Budget Process	10
Fiscal Year 2021 Financial Overview	11
Fund Financial Statements	13
Government-Wide Financial Statements	15
Major Financial Changes	17
Capital Assets	18
Property Taxes	19
Phone Listing	20

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.

A handwritten signature in blue ink, appearing to read "Mike Downs".

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%

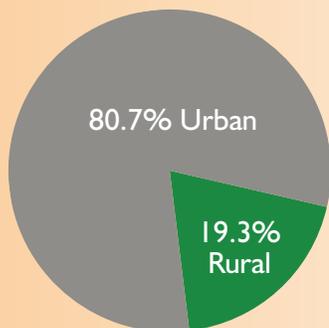
Unemployment Rate

(November 2021, AccessNC)

\$67,328

Median Family Income

(For the years between 2015 and 2019, Census)

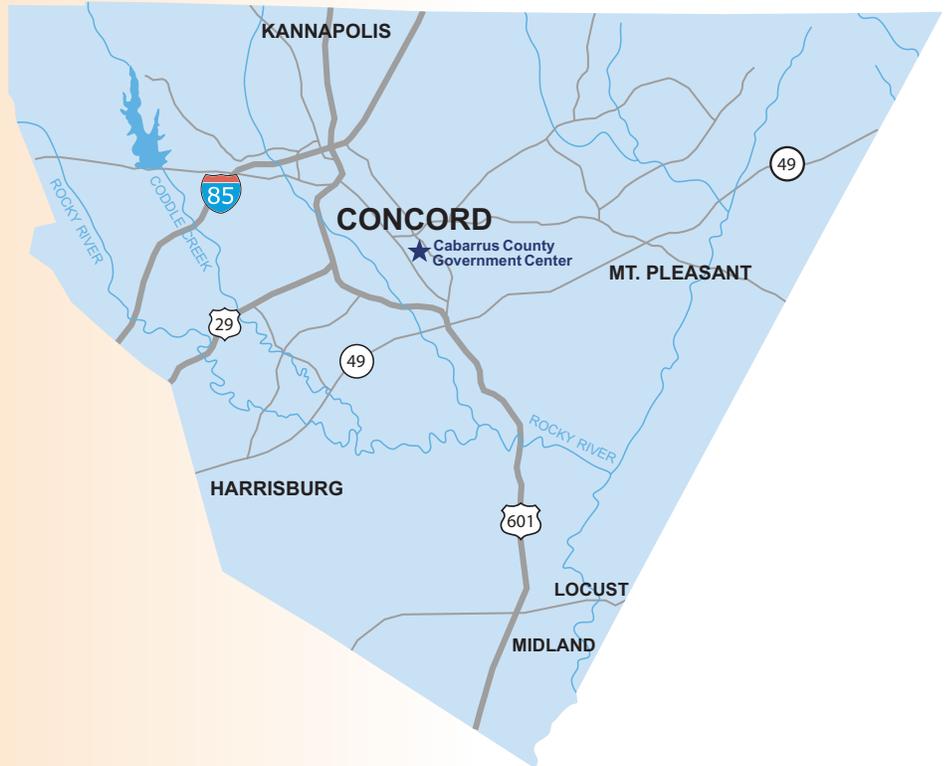


Urban/Rural Representation

(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. Morrill

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.





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.

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

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

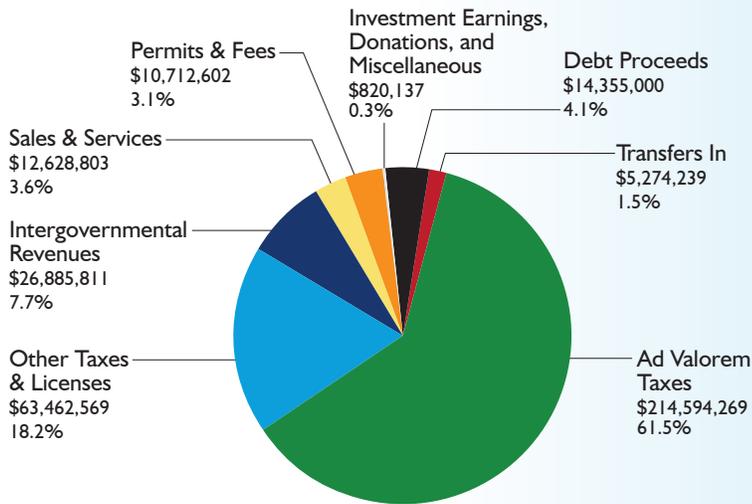
Education

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

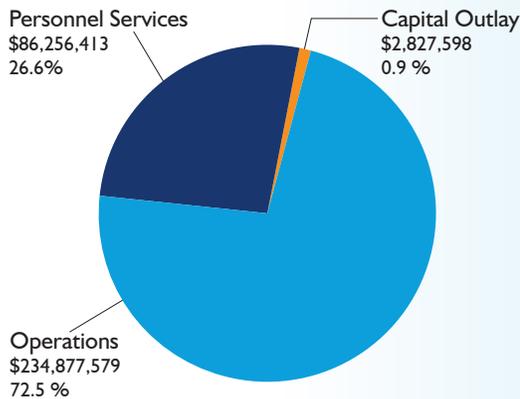
Cultural and Recreational

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

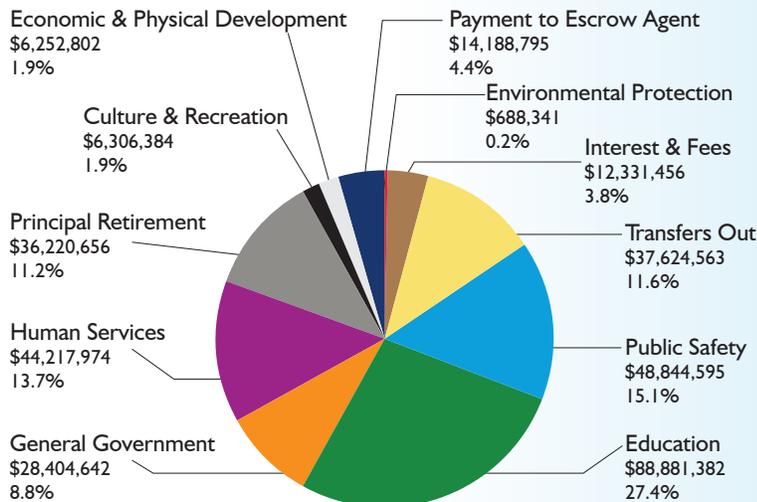
General Fund Revenue by Source



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.

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)

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

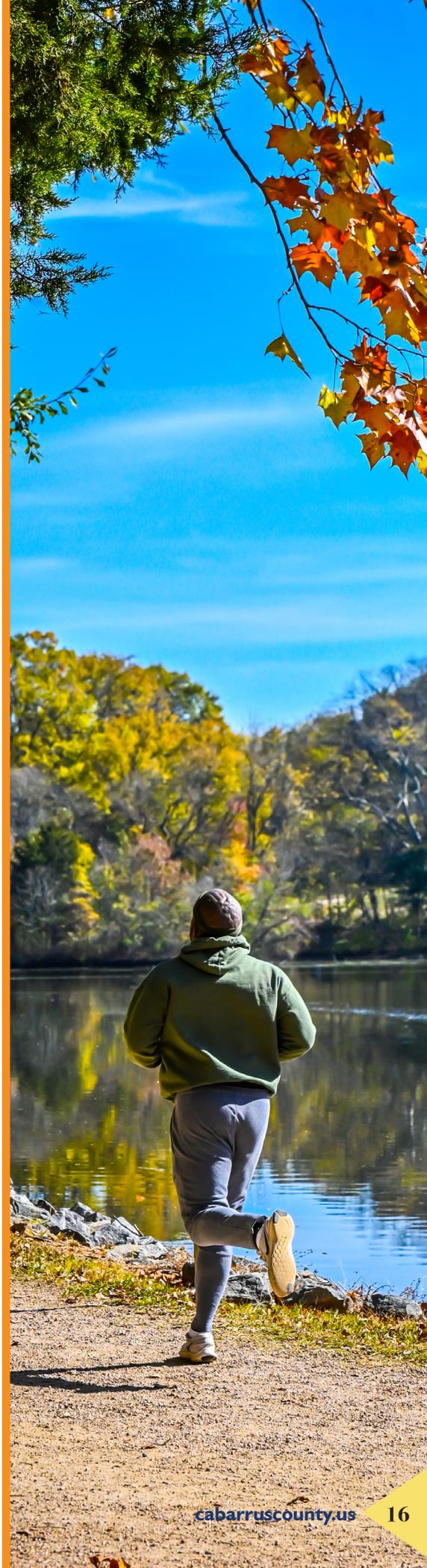
Shows the revenues (sources of income) and expenses (uses of money) that yield the annual change in net position.

Learn more about the County's business-type activities and component units in the Annual Comprehensive Financial Report at cabarruscounty.us/comprehensivefinancialFY21.



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 (LGERS)	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	\$ 471,648,101	\$ 438,292,492



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.





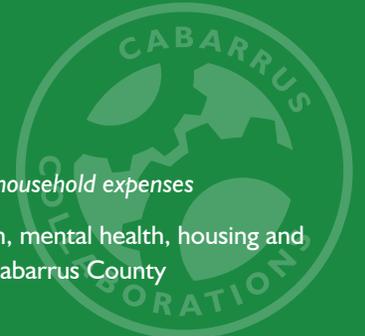
Supporting the supporters

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

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

Public Safety

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



Connect With Us

Facebook

@CabarrusCounty
@CabCoALP
@CabarrusCountyLibrary
@CabarrusSheriff
@CabarrusCountyCE

Twitter

@CabarrusCounty
@CabCoEM

Instagram

@CabarrusCounty
@CabCoALP
@CabarrusCountyLibrary

YouTube

@CabarrusCounty

CabCoTV Livestream

cabarruscounty.us/live

Cabarrus Update Newsletter

Text CTW to 22828



CABARRUS COUNTY
America Thrives Here

PO Box 707
Concord NC 28026

704.920.2100

cabarruscounty.us

Speaker Bios

Page Castrodale

Executive Director, Cabarrus Economic Development Center

Phone: 704-490-4974 **Email:** PCastrodale@cabarrusedc.com

Page Castrodale worked for 10 years in business and communications before joining Cabarrus Economic Development in 2018. Her experience in business engagement, development and marketing give her a strong understanding of business dynamics within a community. Page is a North Carolina native and a graduate of UNC Chapel Hill, with a degree in Journalism and Mass Communication.

Mike Downs

Cabarrus County, County Manager

Phone: 704-920-2100 **Email:** MKDowns@cabarruscounty.us

County Manager Mike Downs began working for the county in 1986 as a zoning inspector. Since, he's served as zoning manager, director of development services, director of public safety services and deputy county manager. The Cabarrus County Board of Commissioners appointed Downs as county manager in 2013.

He received a bachelor's degree in business administration from Pfeiffer University in 1983 and several certifications from the University of North Carolina at Chapel Hill School of Government. Downs and his wife Beth have two grown children who also give back to Cabarrus County through careers in law enforcement and education.

Rodney Harris

Cabarrus County Government—Deputy County Manager

Phone: 704-920-2107 **Email:** RDHarris@cabarruscounty.us

Deputy County Manager Rodney Harris started with the County in 2019. His responsibilities include oversight of County finance, budgeting, procurement, libraries and veterans services.

Before joining the County, Harris served as financial manager for Charlotte-Mecklenburg Police Department. He directed a division responsible for accounting, budget development and monitoring, contract and vendor management, procurement, and grants/special funds. Harris began his career as an enterprise management analyst for the Mecklenburg County Manager's Office. He went on to become director of business and financial management for Mecklenburg's Business Support Services Agency. He became a procurement manager with Mecklenburg's financial services department in 2014, where he helped establish and directed the county's procurement division and oversaw procurement for enterprise-wide information technology.

Harris earned a bachelor's degree in political science and a master's degree in public administration from the University of North Carolina at Charlotte. He is a Certified Government Financial Manager, Certified Professional Public Buyer and Certified Public Procurement Officer.

Rosh Khatri

Cabarrus County Government—Budget Director

Phone: 704-920-2430 **Email:** RIKkhatri@cabarruscounty.us

Budget Director Rosh Khatri joined the County in September 2020. He brings to Cabarrus County 30-plus years of government budgeting, finance and audit experience.

Before joining the County, Rosh served as director of budgeting for Seminole County Public Schools in Florida. Prior to that, he worked as a senior public accounts auditor for the State of Florida, Office of the Auditor General.

He is a Certified Public Accountant (CPA) and Chartered Global Management Accountant (CGMA).

Elizabeth (Elie) Landrum

Cabarrus County Government—Management Analyst

Phone: 704-920-2902 **Email:** EKLandrum@cabarruscounty.us

Elie Landrum became a management analyst for Cabarrus County in 2019. Her primary responsibilities are to help departments develop and report performance measures.

Prior to joining the County, she managed and administered grants for Charlotte-Mecklenburg Police Department and worked as a researcher and writer for *American Shipper* magazine.

She earned a dual bachelor's degree in history and political science from St. Mary's College of Maryland in 2013, and a master's degree in public administration from the University of North Carolina at Charlotte in 2020.

Originally from Key West, FL, she enjoys painting, riding horses and spending time with her husband, Ben, and their three dogs.

Yesenia Pineda

Cabarrus County Government—Management Analyst

Phone: 704-920-2105 **Email:** YPineda@cabarruscounty.us

Yesenia Pineda serves as a management analyst for Cabarrus County. Her responsibilities are to assist with preparation and administration of the budget. She began as an intern for the County's budget office in 2019.

Pineda earned a dual bachelor's degree in psychology and criminal justice in 2019 and her master's in public administration from University of North Carolina at Charlotte in 2020.

Born in Manhattan, NY, Pineda's family moved to Raleigh when she was in elementary school. She now lives in Concord for its proximity to both the city and nature. She enjoys music, spending time with her family, and relaxing at home with her fiancé, Brandon, and cat, Ollie.

David Thrift

Tax Administrator, Cabarrus County

Phone: 704-920-2186 **Email:** MDThrift@cabarruscounty.us

David Thrift has been with the County for more than a decade. He has served as a real property appraiser, supervisor and manager. After serving as interim tax administrator for about six months, Thrift was appointed tax administrator in 2018.

Thrift earned an associate's degree from Brunswick Community College. He studied business management and organization development at Appalachian State University and Mt. Olive College.

Prior to joining the County, he worked in banking, marketing and real estate.

Kasia Thompson

Communications and Outreach Director, Cabarrus County

Phone: 704-920-2336 **Email:** KFTompson@cabarruscounty.us

Kasia Thompson provides strategic direction for a team that supports the County's internal and external programs, projects, websites, meetings, services, special initiatives, events and crises.

Before coming to the County in 2012, Thompson worked in communications for Charlotte-Mecklenburg Schools and the American Academy of Nurse Practitioners Foundation. She began her career assisting with the administration of a public-private partnership between a healthcare nonprofit and the CDC.

Thompson earned her bachelor's degree in advertising and public relations from the University of Central Florida. She is also a graduate of the University of North Carolina at Chapel Hill School of Government Municipal and County Administration Program.

James Bailey

Chief Deputy, Cabarrus County Sheriff's Office

Phone: 704-920-3002 **Email:** JNBailey@cabarruscounty.us

Justin Brines

Deputy Chief of Administration, Cabarrus County EMS

Phone: 704-920-2606 **Email:** JRBrines@cabarruscounty.us

Tessa Burchett

Field Operations Captain, Cabarrus County Sheriff's Office

Phone: 704-920-3043 **Email:** TDBurchett@cabarruscounty.us

Dana Pastores

Business Services Manager, Cabarrus County Human Services

Phone: 704-920-1569 **Email:** DRPastores@cabarruscounty.us

Steve Morris

Chair, Cabarrus County Board of Commissioners

Phone: 704-932-5126 **Email:** SMMorris@cabarruscounty.us

Commissioner Steve Morris, elected to the Board of Commissioners in 2012, became chair in 2014. He owns and operates The Gem Theatre in Kannapolis. He has lived in Cabarrus County his entire life, growing up in Kannapolis and currently residing in Concord.

Morris served on the Board of Directors of the Cabarrus Regional Chamber of Commerce and is a past chair of the board. He is a charter member, past president and Paul Harris Fellow of the Cabarrus Rotary Club. He serves on the board of directors of the Academic Learning Center, the Cabarrus Partnership for Children, the Cannon Memorial YMCA, the Cabarrus Board of Health and serves on the Board of Trustees of Rowan Cabarrus Community College.

The Cabarrus Regional Chamber of Commerce honored Morris as their 2012 Citizen of the Year. He is a graduate of A. L. Brown High School, attended NC State University and received a Bachelor of Arts degree in Business Administration from The University of NC at Charlotte. He is a member of Trinity United Methodist Church in Kannapolis and father of two adult children, Mallory and Hunter.

Lynn Shue

Member, Cabarrus County Board of Commissioners

Phone: 704-786-0480 **Email:** LWShue@cabarruscounty.us

Lynn Shue was elected to the Board of Commissioners in 2014. He previously served on the Board of Education for 12 years, two as chair.

Shue is a lifelong resident of Cabarrus County. He and his wife, Patty, owned and operated a water treatment and bottled water company until they retired in 1997. He has a deep interest in schools, children, and giving children the best public education we can provide.

Shue is a graduate of Central Cabarrus High, class of 1972. He is an outdoorsman who loves to hunt and fish. Shue is also a skilled woodworker and actively involved in his church, Charity Baptist. He and Patty have two sons, Ashley and Avery, and two grandchildren, AJ and Harlee Faith.

Cabarrus County Facility Listing

Animal Shelter

Phone: 704-920-3288

Address: Betsy Carpenter Place Southwest, Concord, NC 28025

Arena & Events Center

Phone: 704-920-3976

Address: 4751 North Carolina 49, Concord, NC 28025

Board of Elections

Phone: 704-920-2860

Address: 369 Church Street N, Concord, NC 28025

Cabarrus County Courthouse

Phone: 704-262-5500

Address: 77 Union Street S, Concord, NC 28025

Cabarrus County Governmental Center

Phone: 704-920-2100

Address: 65 Church Street S, Concord, NC 28025

Cabarrus County Co-operative Extension Building

Phone: 704-920-3310

Address: 715 Cabarrus Avenue W, Concord, NC 28027

EMS Administration

Phone: 704-920-2605

Address: 31 Willowbrook Drive NW, Concord, NC 28027

Fair

Phone: 704-786-7221

Address: 4751 North Carolina 49, Concord, NC 28025

Historic Courthouse

Phone: 704-920-2465

Address: 65 Union Street N, Concord, NC 28025

Household Hazardous Waste

Phone: 704-920-3278

Address: General Services Drive SW, Concord, NC 28025

Human Services Center –**Adult/Aging, Child Support, Child Welfare, Economic and Transportation Services**

Phone: 704-920-1400

Address: 1303 South Cannon Blvd, Kannapolis, NC 28083

Jail Annex

Phone: 704-920-3058

Address: 20 Corban Avenue SE, Concord, NC 28025

Veterans Services

Phone: 704-920-2869

Address: 363 Church Street N, Suite 180, Concord, NC 28025

County Landfill

Phone: 704-920-2950

Address: 4441 Irish Potato Road, Concord, NC 28025

Library - Cannon Memorial Library

Phone: 704-920-2050

Address: 27 Union Street N, Concord, NC 28025

Library - Harrisburg

Phone: 704-920-2080

Address: 201 Sims Parkway, Harrisburg, NC 28075

Library - Kannapolis Branch

Phone: 704-920-1180

Address: 850 Mountain Street, Kannapolis, NC 28081

Library - Mt. Pleasant Branch

Phone: 704-920-2202

Address: 8556 Cook Street, Mount Pleasant, NC 28124

Library - Midland Branch

Phone: 704-920-2040

Address: 4297 C Hwy 24/27 E, Midland, NC 28107

Parks - Camp T.N. Spencer

Phone: 704-795-4492

Address: 3155 Rimer Road, Concord, NC 28025

Parks - Frank Liske Park

Phone: 704-920-2701

Address: 4001 Stough Road, Concord, NC 28027

Parks – Rob Wallace Park

Phone: 704-920-2727

Address: 12900 Bethel School Road, Midland, NC 28107

Parks – Vietnam Veterans Park

Phone: 704-782-5603

Address: 760 Orphanage Road, Concord, NC 28027

Active Living and Parks Administration Offices

Phone: 704-920-3484

Address: 331 Corban Avenue SE, Concord, NC 28025

Cabarrus County Senior Center – Concord

Phone: 704-920-3484

Address: 331 Corban Avenue SE, Concord, NC 28025

Cabarrus County Senior Center – Mt. Pleasant

Phone: 704-436-8034

Address: 8615 Park Drive, Mount Pleasant, NC 28124

Sheriff's Office of Cabarrus County

Phone: 704-920-3000

Address: 30 Corban Avenue SE, Concord, NC 28025

Planning and Development Services	704-920-2141
Register of Deeds	704-920-2112
Risk Management	704-920-2100
Sheriff - Administration	704-920-3000
Sheriff - Animal Control	704-920-3288
Sheriff - Communications	704-920-3000
Sheriff - Community Police	704-920-3027
Sheriff - Detectives	704-920-3057
Sheriff - Jail	704-920-3058
Sheriff - Narcotics and Gangs	704-920-3014
Sheriff - Patrol and Warrants	704-920-3023
Sheriff - Records	704-920-3100
Sheriff - Recruitment	704-920-3018
Sheriff - Sex Offender Registration	704-920-3072
Sheriff - Resource Officers / DARE	704-920-3044
Sheriff - Training	704-920-3109
Social Services	704-920-1400
Soil and Water Conservation District	704-920-3300
Solid Waste Management	704-920-2950
State Highway Patrol	1-800-233-3151
Tax Administration	704-920-2166
Transportation	704-920-2246
Veterans Services	704-920-2869
Zoning Administration	704-920-2137