



catawba county
north carolina

RECOMMENDED OPERATING & CAPITAL BUDGET

FISCAL YEAR 2024/25



• **MAKING.**



LIVING.



BETTER.



BOARD OF COMMISSIONERS

BUDGET HEARINGS & ADOPTION SCHEDULE

HEARINGS: Wednesday, May 22, 2024, 8:00 a.m. – 5:00 p.m., Board of Commissioners Meeting Room, Justice Center

Time	Agency/Department	Time	Agency/Department
8:00	Catawba County Schools	1:00	Lake Norman Marine Comm. Court Services (Repay) Conflict Resolution Center JCPC
8:15	Hickory Public Schools	1:20	Convention & Visitors Bureau Economic Development Corp. Chamber of Commerce Forestry
8:30	Newton-Conover City Schools	1:45	Cooperative Extension
8:45	Catawba Valley Community College	1:55	Soil & Water
9:00	Catawba Valley Medical Center	2:05	Finance
9:15	Public Health	2:15	Tax
9:30	Sheriff	2:30	Partners HM
9:45	Emergency Services / Comm. Ctr. / Fire Districts	2:45	Break
10:15	Break	3:00	United Arts Council Salt Block Historical Association Hickory Public Libraries Carolina Land & Lakes
10:30	Utilities & Engineering / Water & Sewer / Solid Waste	3:30	Social Services
11:00	Planning	3:45	Library
11:10	Parks	4:00	Human Resources
11:20	Facilities	4:15	Debrief, Q&A with Staff
11:30	Technology		
11:40	Elections		
11:50	Register of Deeds		
12:00	Lunch		

PUBLIC HEARING: Thursday, May 23, 2024 at 7:00 p.m., Board of Commissioners Meeting Room, Justice Center

BUDGET ADOPTION: Monday June 3, 2024 at 7:00 p.m., Board of Commissioners Meeting Room, Justice Center

About the Cover - Catawba County's New Brand Platform: *Making. Living. Better.*

In early 2018, Catawba County began rolling out a new community brand platform: *Making. Living. Better.* Prior to then, Catawba County government had not focused on community branding or marketing as part of its communications efforts – so why branding, and why now?

The Catawba County Board of Commissioners designated branding and marketing as one of eight critical action areas in its strategic plan, which is aimed at increasing population and economic growth throughout the county.

The County recognized that significant efforts to promote our community have been in motion for many years – from the Hickory Metro Convention Center & Visitors Bureau's longtime destination marketing strategies to the City of Hickory's successful *Life. Well Crafted.* campaign. However, in order to be a good partner in these efforts, the County needed to play a more active role.

To get started, the County worked with a national community branding firm to develop the County's first brand platform. The process involved several months of research that included County tours, interviews, focus groups, surveys of Catawba County, Charlotte and Asheville residents, and discussions with statewide influencers in the areas of economic development, tourism, and education.

The goal of the research was to identify the assets that make Catawba County both appealing and unique. Some of the assets identified through the research include the County's convenient and accessible geographic location, high quality of life, respected manufacturing legacy, beautiful outdoors, kind and welcoming people, reputation as makers and doers, and collaborative spirit.

The research served as the foundation for a creative process that culminated in the development of a tagline and logo to help define the County's identity and story: *Making. Living. Better.*

- *Making* refers to the community's legacy as makers and doers: we make things happen.
- *Living* refers to quality of life: we enjoy our location, our amenities, and our people.
- *Better* refers to the community's "can do" spirit: we work together to make a difference.

That story is enhanced by a graphic logo that visually represents many of these same themes:

- The *outer circle* resembles a gear, which symbolizes Catawba County's legacy as makers and doers.
- The *inner circle* resembles a second gear, because two gears working together drive things forward. This represents Catawba County's collaborative spirit.
- The *nature scene*, with the foothills and the river, creates a sense of place for the County and symbolizes its good quality of life.
- The *foothill* is an outline of Bakers Mountain, the highest and most visible peak in the County, and the *water* represents the Catawba River – two natural assets that speak to the County's remarkable outdoors.

Instructions for Navigating FY 2024/25 Budget PDF

Bookmarks for major sections are provided in the navigation pane. Click on the bookmark to jump directly to that section. If a "+" or ">" sign precedes the bookmark, click on it to bring up additional subheadings.

The **Table of Contents** is hyperlinked. To jump to a specific page or subsection from the Table of Contents, select the section title or page number.

CATAWBA COUNTY, NORTH CAROLINA

FISCAL YEAR 2024/25

RECOMMENDED OPERATING & CAPITAL BUDGET



Board of Commissioners

C. Randall Isenhower, Board Chair

Austin Allran, Board Vice-Chair

Barbara G. Beatty, Board Member

Robert C. Abernethy Jr., Board Member

Cole Setzer, Board Member

County Manager

Mary Furtado

Assistant County Manager

Paul Murray

Assistant County Manager

Justin Merritt

Prepared by:

Budget & Management Director:

Jennifer Mace

Budget & Management Analyst:

Ian Bumgarner

Board of Commissioners



C. Randall Isenhower
Board Chair



Austin Allran
Board Vice-Chair



Barbara G. Beatty
Board Member



Robert C. Abernethy Jr.
Board Member



Cole Setzer
Board Member

EXECUTIVE LEADERSHIP

County Manager's Office

Mary Furtado
County Manager

Paul Murray
Assistant County Manager

Justin Merritt
Assistant County Manager

Executive Leadership

Jodi Stewart
County Attorney

Bryan Blanton
Emergency Services Director

Don Brown
Sheriff

Pete Shonka
Utilities & Engineering Director

Amanda Duncan
Elections Director

Cynthia Eades
Human Resources Director

Chris Timberlake
Planning Director

Brian Myers
Tax Administrator

Karen Harrington
Social Services Director

Jennifer Mace
Budget & Management Director

Amy McCauley
Communications & Marketing
Director

Dale Stiles
County Clerk

Rick Pilato
Chief Information Officer

Tom Dyson
Cooperative Extension Director

Donna Spencer
Register of Deeds

Jennifer McCracken
Public Health Director

Siobhan Loendorf
Library Director

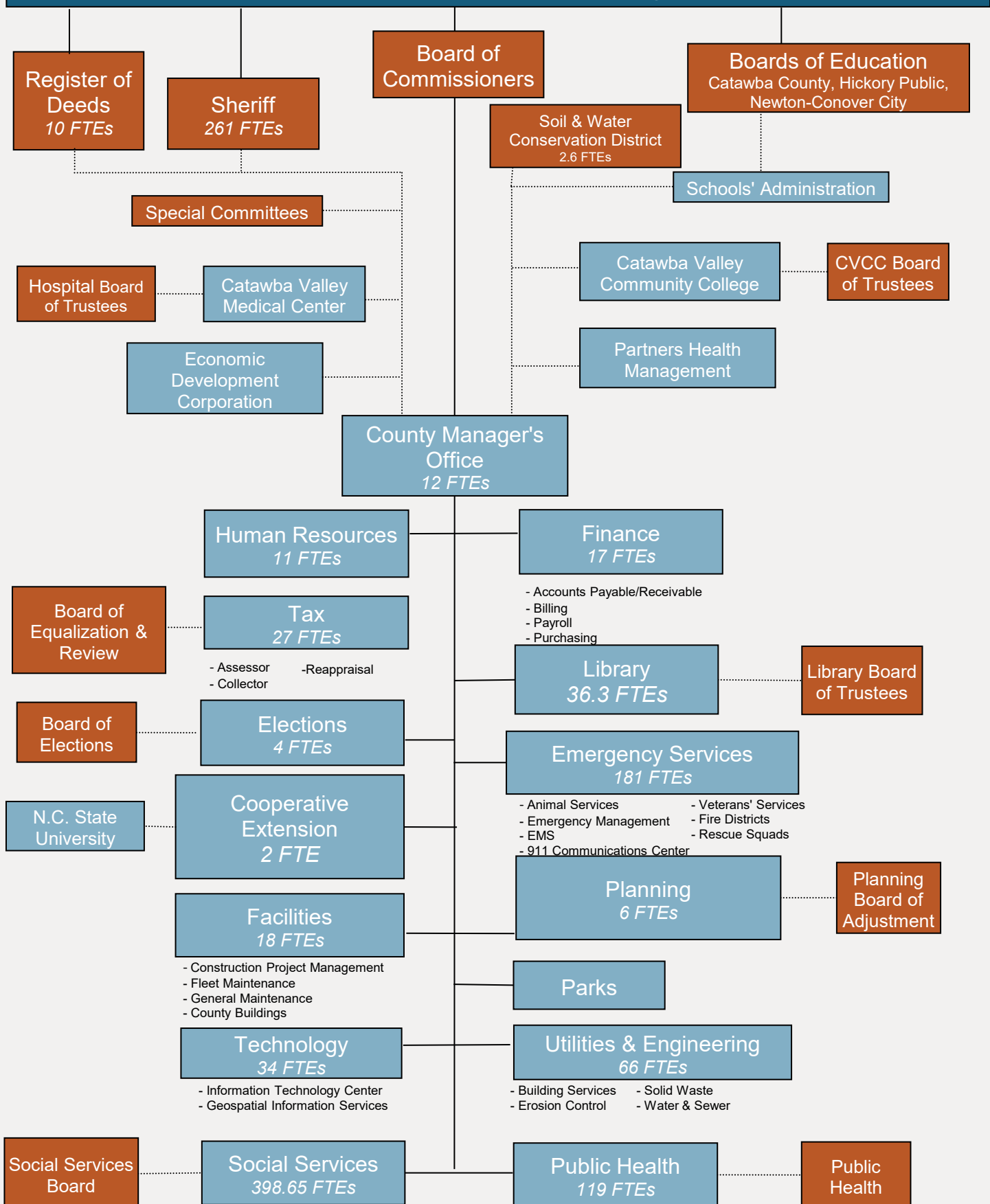
Mary Morrison
CFO

John Cameron
Facilities Services Director

Randy Willis
Soil & Water Administrator

Catawba County Organizational Structure

Citizens of Catawba County



2023/24 ACHIEVEMENTS & ACTIVITIES

Catawba County has consistently delivered quality services across a wide-range of functions, supported by one of the lowest tax rates, strong program performance, and fiscal stewardship. The quality of these services has earned Catawba County a reputation for innovation and creativity both state-wide and nationally. Examples of the quality and value of County services include:

AMERICAN HEART ASSOCIATION MISSION: LIFETIME EMS GOLD PLUS AWARD

- Mission: Lifeline EMS Gold Plus Award, 6th Consecutive Year (Emergency Services)

CAROLINAS ASSOCIATION OF GOVERNMENTAL PURCHASING SUSTAINED PROFESSIONAL PURCHASING AWARD

- Received from the Carolinas Association of Governmental Purchasing (CAGP), the Sustained Professional Purchasing Award is presented annually to Carolinas Association of Governmental Purchasing member agencies that have demonstrated excellence in purchasing standards during the calendar year, 9th consecutive year (Purchasing)

CIVIC EXCELLENCE IN INNOVATION AWARD

- Catawba County Public Health was one of ten organizations to receive a CIVIC Excellence in Innovation Award from the North Carolina Association of County Commissioners. The award honored Public Health for the creation of the Grandparents Cafe, a collaborative program designed to provide support and resources to grandparents who are raising school-age grandchildren.

GOLD LEVEL WIC BREASTFEEDING AWARD OF EXCELLENCE

- Catawba County Public Health's Women, Infants and Children program was one of 8 WIC agencies in North Carolina to receive gold or higher from the U.S. Department of Agriculture.

GOVERNMENTAL FINANCE OFFICERS ASSOCIATION AWARDS

- Recognized the Finance Office for its Comprehensive Annual Financial Report for the fiscal year that ended June 30, 2022. Catawba County has now won the award for 42 consecutive years (Finance)

NORTH CAROLINA DEPARTMENT OF LABOR SAFETY AWARD

- Gold designation awarded to Catawba County Social Services and Catawba County Public Health for promoting safe working conditions.

NORTH CAROLINA PUBLIC LIBRARY DIRECTOR ASSOCIATION (NCPLDA)

- Recognized the Library department with four awards in the Large Library category. The Southwest and St. Stephens branches were recognized for their renovation of their literacy play areas creating inviting and modern spaces for early childhood education and a diverse

community. Newton Branch was awarded an Outstanding Programming Award for Tales in the Garden, which is a monthly bilingual story time and interactive experience helping to create a more inclusive society. Lastly the department received an Outstanding Staff Development Award for Ryan Dowd and Mental Health First Aid training for all staff. The training helped address staff concerns about safety and conduct and fostered a more inclusive environment by facilitating training that integrated empathy-driven enforcement techniques and gaining voluntary compliance through positive interactions.

NORTH CAROLINA SCHOOL NURSE ASSOCIATION'S SCHOOL NURSE OF THE YEAR AND GLAXO SMITHKLINE INDIVIDUAL ACHIEVEMENT AWARD

- Catawba County Public Health School Nurse Amy Phillips received two special recognitions. She received the North Carolina School Nurse Association's School Nurse of the Year and the Glaxo Smithkline Individual Achievement Award for the creation of the Grandparents Cafe program. Phillips discovered that grandparents and other family members raising school-age grandchildren in Catawba County might need additional support and developed the Grandparents Café pilot program at Oxford Elementary School in collaboration with the Western Piedmont Council of Governments and other community partners to address these needs. Because of its success, it is being expanded into additional schools.

OUTSTANDING SOIL & WATER DISTRICT AWARD

- The Catawba County Soil & Water Conservation District received the Outstanding Conservation District Award for Fiscal Year 2022-2023 from the Natural Resources Conservation Service (NRCS), a division of the U.S. Department of Agriculture. The award was presented by Jim Propst, NRCS Team 5 Supervisory Soil Conservationist, during the Catawba County Board of Commissioners' February 5 meeting.
- The Outstanding Conservation District Award recognizes a conservation district that has made significant contributions to conservation and the proper management of the nation's natural resources. The Catawba County district was recognized for its high level of customer service, innovative problem-solving, and above-and-beyond efforts to assist local landowners and colleagues in other districts with a variety of complex projects.

PUBLIC SECTOR CAROLINA STAR AWARD

- As part of its safety recognition program, the N.C. Department of Labor certified Catawba County Public Health as a Public Sector Star site for the third time in a row. Catawba County Public Health is currently the only health department in North Carolina to be recognized as a Public Sector Star site, and the organization first earned the Star certification in 2013. The Carolina Star, including the Public Sector Star award, is the most prestigious safety recognition given by the N.C. Department of Labor. Organizations that qualify for the award have exemplary safety and health programs in the workplace.

TRANSFORMING HEALTH YOUTH CHAMPION AWARD

- The Region 4 Tobacco-Free Alliance presented Catawba County Public Health with the Transforming Health Youth Champion Award. The award recognized Public Health's efforts to provide training for teaching in the CATCH My Breath vaping prevention program in all three

school districts. Additionally, Public Health provided scholarships for 15 Kintegra professionals working with students in the schools to attend the Duke-UNC Tobacco Treatment Specialist program to enhance their abilities to address student tobacco use and encourage quitting. Catawba County Public Health Services Manager Jennifer Lindsay received an individual award as well in recognition of this work.

TABLE OF CONTENTS

Budget Hearing Schedule	i
About the Cover	ii
Board of Commissioners	iv
Executive Leadership	v
Organizational Chart	vi
Achievements & Activities	vii
Hearing Schedule-Table of Contents	x
Alphabetical List of Departments.....	xii

EXECUTIVE SUMMARY

Message from the County Manager	3
Budget Presentation	5
Budget Highlights	35
Budgeted Revenues & Expenses	36
Major Changes.....	41
Long Term Financial Planning.....	47
4-Year Revenue Summary Projection.....	50
4-Year Expense Summary Projection	51
Revenue Trends.....	52
Fund Balance	54
Fee Updates.....	56
Personnel Summary.....	57

STRATEGIC PLAN

Strategic Plan 2.0	63
--------------------------	----

INTRODUCTION TO THE COUNTY

County Profile.....	69
---------------------	----

BUDGET OVERVIEW & STRUCTURE

Reader's Guide	85
----------------------	----

DEPARTMENT INFORMATION

General Government.....	103
Board of Commissioners.....	105
County Manager.....	108

Tax	113
Reappraisal Fund	118
Board of Elections	120
Human Resources.....	122
Self-Insurance Fund	131
Register of Deeds.....	132
Register of Deeds Automation & Preservation Fund	136
Deeds of Trust Fund.....	137
Finance	138
Government Agencies- Justice Center	144
Contingency	145
Other Government Costs	146
Transfers from the General Fund	147
Debt Service.....	148
Public Safety	151
Sheriff's Office	153
Federally Seized Funds.....	164
State Unauthorized Substance Abuse Fund	165
Emergency Services	166
Fire Protection Service Districts	174
Rescue Squads Fund.....	178
Communications Center	179
Emergency Telephone System Fund ..	181
Other Public Safety	182
Environmental Quality	185
Cooperative Extension Services.....	187
Soil & Water Conservation	194
Stream Rehab Fund	196
Forestry	197
Economic & Physical Development.....	199

Technology	201
Planning	205
Parks	208
Parks/Historic Preservation Fund	210
Community Development Fund	211
Utilities & Engineering	212
Water & Sewer Administration	218
Water & Sewer Capital Projects	220
SECC Water & Sewer District	222
SECC Water & Sewer District Capital ..	223
Solid Waste Management	224
Solid Waste Capital	227
Facilities	228
Other Economic & Physical Development	233
Human Services	235
Partners Health Management	237
Social Services	238
Gretchen Peed Scholarship Fund	253
DSS Representative Payee Fund	254
Public Health	255
Other Human Services	263
Education	265
Education Current Expense	267
Fines & Forfeitures Fund	269

Schools' Capital Projects	270
Schools' Construction Fund	278
Culture	279
County Libraries	281
Library Endowment Fund	292
Other Cultural	293

OTHER FUNDS INFORMATION

Other Funds	295
General Capital Projects	297
Hospital Reserve Fund	299
ARP Act Fund	300
Opioid Settlement Fund	301
Opioid Fund Resolution	302

CAPITAL IMPROVEMENT PLAN

General Capital Projects CIP	308
School Construction Projects CIP	311
Water and Sewer CIP	312
Solid Waste CIP	319

APPENDIX

Financial Statistics, Statements & Policies	325
Glossary	362
Fee Schedule	367

DEPARTMENTS ALPHABETICALLY

ARPA.....	300	Partners Health Management.....	281
Board of Commissioners.....	105	Other Cultural.....	237
Board of Elections.....	120	Other Economic & Physical Development.....	293
Capital Improvement Plan.....	307	Other Government Costs.....	233
Communications Center.....	179	Other Human Services	146
Contingency	145	Other Public Safety	263
Cooperative Extension Services	187	Opioid Settlement Funds	301
County Libraries	281	Parks	208
County Manager.....	108	Parks/Historic Preservation Fund	210
Debt Service.....	148	Planning.....	205
Deeds of Trust Fund	137	Public Health.....	255
DSS Representative Payee Fund	136	Reappraisal Fund.....	118
Emergency Services	166	Register of Deeds	132
Emergency Telephone System Fund.....	181	Register of Deeds Automation & Preservation Fund.....	136
Education (Schools' Current Expense)	265	Rescue Squads Fund	178
Facilities	228	Self Insurance Fund.....	131
Fee Schedule	367	Schools' Capital Projects	270
Federally Seized Funds	164	Schools' Construction Fund.....	278
Finance.....	138	SECC Water & Sewer District Capital	223
Fines & Forfeitures Fund.....	269	SECC Water & Sewer District.....	222
Fire Protection Service Districts	174	Sheriff's Office.....	153
Forestry	197	Social Services	258
General Capital Projects	297	Soil & Water Conservation.....	194
Government Agencies – Justice Center	144	Solid Waste Capital	227
Gretchen Peed Scholarship Fund.....	253	Solid Waste Management Fund	224
Hospital Reserve Fund.....	299	State Unauthorized Substance Abuse Fund .	165
Human Resources	120	Stream Rehab Fund	196
Library Endowment Fund	122		

Tax Department	113
Technology.....	201
Transfers from the General Fund.....	147
Utilities & Engineering	212
Water & Sewer Administration	218
Water & Sewer Capital Projects.....	220





catawba county
MAKING. LIVING. BETTER.

EXECUTIVE SUMMARY



Message from the County Manager

May 13, 2024

To the Catawba County Board of Commissioners and Citizens:

I am pleased to present to you the recommended Catawba County budget for Fiscal Year 2024/25 in the amount of \$323,999,586, which maintains a property tax rate of \$0.3985 per \$100 of valuation (the 8th lowest tax rate in North Carolina) and reflects an 8.1 percent increase in the total budget. In addition to addressing continuing inflationary pressures, this increase is driven by planned fund balance investments in infrastructure for solid waste and water and sewer, both integral to our community's economic vitality.

The General Fund budget totals \$250,435,039, a 3.6 percent increase over the current year. This increase, which is less than the annual rate of inflation, invests heavily in quality of life, with significant resources committed to advancing the Commissioners' strategic plan objectives through additional public safety and public health staffing, an increase to the local teacher salary supplement to assist our three public school systems in attracting and retaining a qualified workforce, and updating and implementing various comprehensive plans that cover a range of strategic focus areas, including economic development, planning and community development, parks, and education. The budget also acknowledges the critical importance of maintaining competent, motivated, and values-driven County employees, investing in competitive compensation for staff, who enable Catawba County to provide the strong services we deliver to our citizens and businesses every day.

The budget is balanced and prepared in accordance with the Local Government Budget and Fiscal Control Act and Generally Accepted Accounting Principles, and is aligned with the priorities of and direction given by the Board of Commissioners.

In addition to this budget message, the Budget Presentation and Budget Highlights sections provide a more detailed executive summary of the coming year's financial plan. Details on each department's budget, school capital and current expense funding, long-term capital improvement plans and other future looking data and analysis are also included.

Sincerely,



Mary Furtado
County Manager





catawba county

MAKING. LIVING. BETTER.

FY 2024-25 Recommended Budget

County Manager Mary Furtado

May 13, 2024

FY 2024-25 Budget: The Bottom Line

- Property tax rate: 39.85 cents per \$100 valuation
- Total Budget: \$323,999,586 (+8.1% from FY24)
- Total General Fund Budget: \$250,435,039 (+3.6% from FY 24)
- Staff: 1,220.5 full-time equivalents (+15.75 positions; 1.3%)



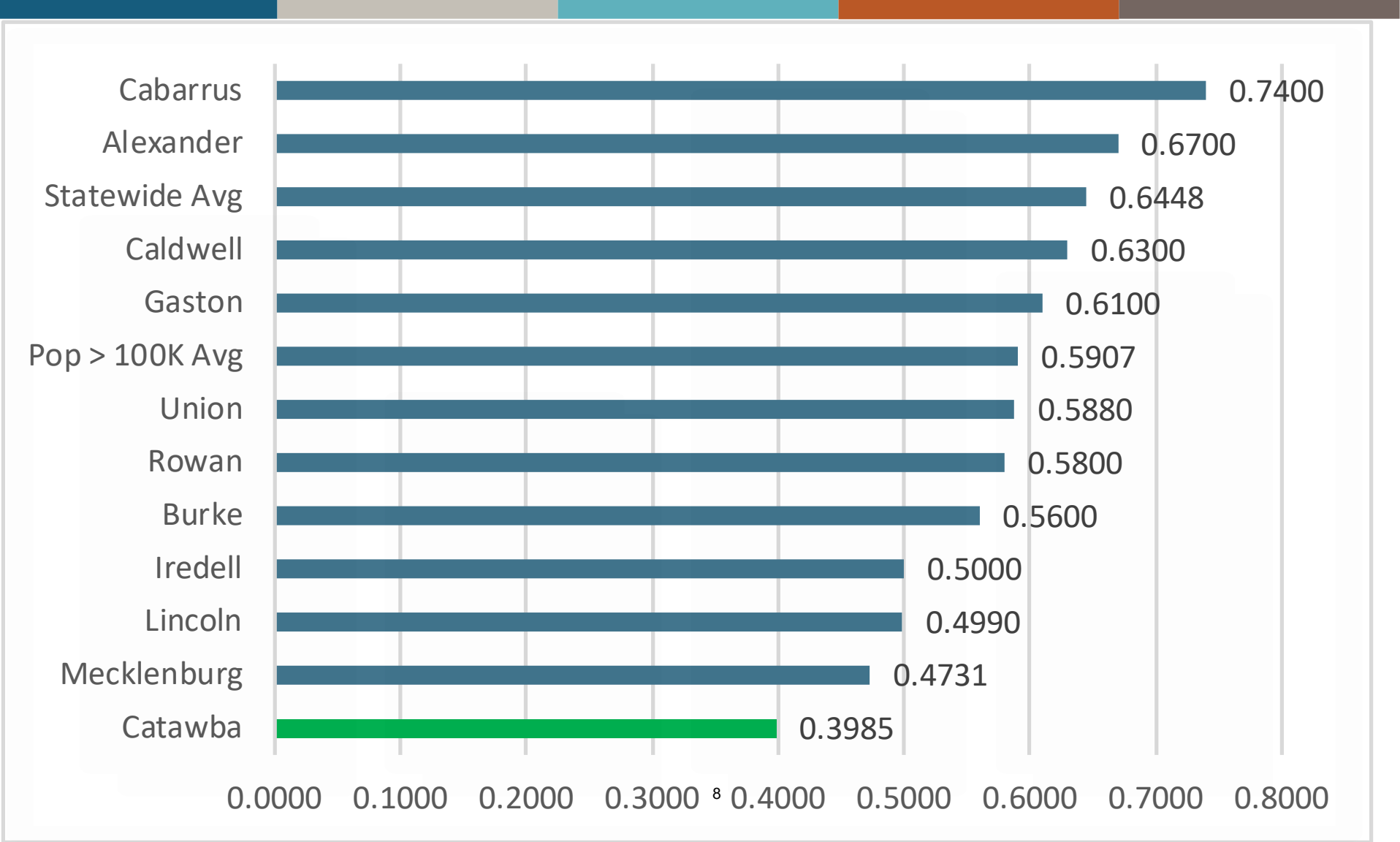
FY2024-25 Game Plan



- Maintain positive business climate - *stable, predictable tax rate*
- Take care of our people – *“Retention is the new recruitment”*
- Address existing commitments
- Invest in Strat Plan 2.0: Sustainably paced critical service expansions supporting quality of life
- Build plans for resilience and adaptability
- Continue conservative budgeting practices



Foster Positive Business Environment: Maintain Lowest Tax Rate in Region



FY24-25 Total Revenues Grow 8.1%

Major Revenue Summary					
Revenue by Source	FY24 Adopted Budget	FY25 Requested Budget	FY25 Recommended Budget	Rec \$ Change	Rec % Change
All Funds					
Property Tax	\$119,257,970	\$123,240,000	\$122,621,000	\$3,363,030	2.8%
Fire Prot. Service District	\$11,276,519	\$14,487,762	\$13,519,430	\$2,242,911	19.9%
Sales Tax	\$54,214,000	\$56,000,000	\$56,000,000	\$1,786,000	3.3%
Other Taxes	\$3,367,500	\$2,917,500	\$2,917,500	(\$450,000)	-13.4%
Federal	\$20,135,166	\$19,180,583	\$19,180,583	(\$954,583)	-4.7%
State	\$8,408,624	\$8,592,714	\$8,592,714	\$184,090	2.2%
Federal & State	\$6,676,780	\$6,460,809	\$6,656,137	(\$20,643)	-0.3%
Local	\$5,565,533	\$6,237,526	\$6,219,526	\$653,993	11.8%
Permits & Fees	\$25,988,815	\$28,506,118	\$28,731,813	\$2,742,998	10.6%
Miscellaneous	\$2,965,458	\$3,437,570	\$3,429,580	\$464,122	15.7%
Transfers	\$13,324,716	\$23,591,523	\$16,556,282	\$3,231,566	24.3%
Fines & Forfeitures	\$512,647	\$490,571	\$511,106	(\$1,541)	-0.3%
Other Sources	\$14,829,756	\$18,659,400	\$18,659,400	\$3,829,644	25.8%
Fund Balance	\$13,222,536	\$38,368,457	\$20,404,515	\$7,181,979	54.3%
Total Revenue All Funds	\$299,746,020	\$350,170,533	\$323,999,586	\$24,253,566	8.1%



FY24-25 Total Expenses: Heavy Infrastructure Investments

Expenses by Department/Fund	FY24 Adopted Budget	FY25 Requested Budget	FY25 Recommended Budget	Rec. \$ Change	Rec. % Change
General Government	\$11,659,409	\$11,557,865	\$11,468,382	(\$191,027)	-1.64%
Public Safety	\$52,830,376	\$59,749,072	\$56,798,809	\$3,968,433	7.51%
Environmental Quality	\$912,894	\$962,669	\$962,669	\$49,775	5.45%
Economic & Physical Dev	\$25,496,186	\$26,462,203	\$25,615,529	\$119,343	0.47%
Human Services	\$58,146,847	\$60,966,923	\$60,473,263	\$2,326,416	4.0%
Education - Current Exp	\$50,868,076	\$55,068,446	\$54,277,300	\$3,409,224	6.7%
Culture	\$4,227,038	\$4,370,101	\$4,313,940	\$86,902	2.1%
Debt	\$32,719,206	\$31,481,354	\$31,481,354	(\$1,237,852)	-3.8%
Transfers	\$4,816,677	\$9,271,305	\$5,043,793	\$227,116	4.7%
Total General Fund	\$241,676,709	\$259,889,938	\$250,435,039	\$8,758,330	3.6%
General Fund Like	\$7,451,527	\$7,574,819	\$7,594,019	\$142,492	1.9%
Special Revenue Funds	\$5,611,138	\$3,468,182	\$3,998,814	(\$1,612,324)	-28.7%
Fire Districts	\$11,918,091	\$14,695,495	\$13,727,163	\$1,809,072	15.2%
General Capital Projects	\$2,155,000	\$8,461,354	\$5,382,431	\$3,227,431	149.8%
Schools' Capital Projects	\$11,316,694	\$21,243,633	\$11,108,339	(\$208,355)	-1.8%
Schools' Construction	\$0	\$4,106,376	\$4,106,376	\$4,106,376	0%
Water & Sewer Capital	\$2,878,750	\$4,714,000	\$4,714,000	\$1,835,250	63.8%
Solid Waste Capital	\$2,475,000	\$5,050,000	\$2,400,000	(\$75,000)	-3.0%
Water & Sewer Operating	\$3,422,000	\$6,625,577	\$6,578,043	\$3,156,043	92.2%
Solid Waste Management	\$10,871,565	\$14,341,159	\$13,955,362	\$3,083,797	28.4%
Total Budget	\$299,776,474	\$350,170,533	\$323,999,586	\$24,223,112	8.1%



FY24-25 General Fund Revenue Grows Less Than Inflation

GENERAL FUND	FY24 Adopted Budget	FY25 Requested Budget	FY25 Recommended Budget	Rec \$ Change	Rec % Change
Property Tax	\$118,069,000	\$123,240,000	\$122,621,000	\$4,552,000	3.9%
Sales Tax	\$43,396,000	\$45,230,000	\$45,230,000	\$1,834,000	4.2%
Other Taxes	\$2,982,500	\$2,482,500	\$2,482,500	(\$500,000)	-16.8%
Federal	\$18,144,564	\$18,705,583	\$18,705,583	\$561,019	3.1%
State	\$7,303,705	\$8,165,553	\$8,165,553	\$861,848	11.8%
Federal & State	\$6,276,780	\$6,060,809	\$6,256,137	(\$20,643)	-0.3%
Local	\$5,229,233	\$5,814,126	\$5,796,126	\$566,893	10.8%
Permits & Fees	\$15,298,080	\$15,995,465	\$16,213,160	\$915,080	6.0%
Miscellaneous	\$2,765,347	\$3,212,459	\$3,204,469	\$439,122	15.9%
Transfers	\$1,954,289	\$1,310,000	\$1,506,508	(\$447,781)	-22.9%
Other Sources	\$11,659,756	\$11,512,400	\$11,512,400	(\$147,356)	-1.3%
Fund Balance	\$8,597,455	\$18,161,043	\$8,741,603	\$144,148	1.7%
Total General Fund	\$241,676,709	\$259,889,938	\$250,435,039	\$8,758,330	3.6%



FY24-25: Significant Investments in Quality of Life

Expenses by Department/Fund	FY24 Adopted Budget	FY25 Requested Budget	FY25 Recommended Budget	Rec. \$ Change	Rec. % Change
General Government	\$11,659,409	\$11,557,865	\$11,468,382	(\$191,027)	-1.64%
Public Safety	\$52,830,376	\$59,749,072	\$56,798,809	\$3,968,433	7.51%
Environmental Quality	\$912,894	\$962,669	\$962,669	\$49,775	5.45%
Economic & Physical Dev	\$25,496,186	\$26,462,203	\$25,615,529	\$119,343	0.47%
Human Services	\$58,146,847	\$60,966,923	\$60,473,263	\$2,326,416	4.0%
Education - Current Exp	\$50,868,076	\$55,068,446	\$54,277,300	\$3,409,224	6.7%
Culture	\$4,227,038	\$4,370,101	\$4,313,940	\$86,902	2.1%
Debt	\$32,719,206	\$31,481,354	\$31,481,354	(\$1,237,852)	-3.8%
Transfers	\$4,816,677	\$9,271,305	\$5,043,793	\$227,116	4.7%
Total General Fund	\$241,676,709	\$259,889,938	\$250,435,039	\$8,758,330	3.6%



FY24-25 Local Expense Breakdown: Where Does \$1 Go?



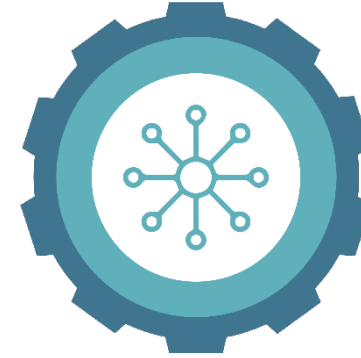
Advancing Strategic Plan 2.0 through FY2024-25



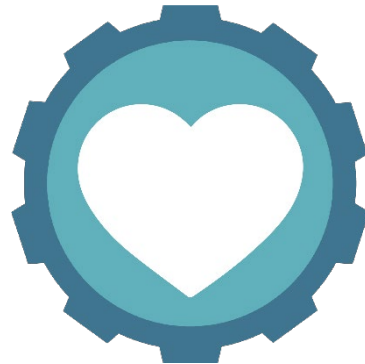
ECONOMIC DEVELOPMENT



EDUCATION



**COMMUNITY PLANNING +
DEVELOPMENT**



**HEALTHY + SAFE
COMMUNITY**



NATURE + CULTURE

Healthy, Safe Community: Sheriff's Office

- Road Patrol Deputies (4 FTEs) for Zone 3: \$332K on-going; \$375K one-time – 2 in July, 2 in January
- Forensic Investigator (1 FTE): \$79K on-going; \$87K one-time
- Axon Body-worn Camera replacement: \$186K increase
- Axon In-car Video System for Patrol: \$315K (new cost)
- Jail Medical Contract renewal: \$146K increase
- Jail Medical – MAT service expansion: \$180K (opioid \$\$)
- Requests Addressed in FY24
 - Jail Kitchen Renovation: \$480K
 - Evidence Room Audit: \$95K



Healthy, Safe Community: Emergency Services

- Fire Inspector (1 FTE): \$71K on-going; \$106K one-time
- Neonatal Transport EMT (1 FTE): \$74K on-going; CVMC-funded
- Animal Shelter Kennel Technicians (2 FTEs): \$51K – funded at mid-year
- Community Paramedicine Equipment / Initial Start-up Funding: \$280K
- Ambulances / Remounts – maintains current-year replacement levels
- Funded in FY24
 - EMS Body Armor (end-of-life): \$96K
 - Lucas (automated CPR) devices: \$92K
 - Ambulance mobile connectivity devices: \$15.5K



Healthy, Safe Community: Public Health

- Environmental Health Specialist (1 FTE): \$75K on-going – funded at mid-year



Education: K-12 Enrollment Drops Less than Anticipated

Schools - Requested ADM	Catawba	Hickory	Newton	Total ADM
FY 2024/25	15,815	3,701	2,620	22,136
FY 2023/24	15,677	3,810	2,802	22,289
Increase/Decrease	138	(109)	(182)	(153)
% Change	0.9%	-2.9%	-6.5%	-0.7%

- Certified:



Schools - Certified ADM	Catawba	Hickory	Newton	Total ADM
FY 2024/25	15,894	3,705	2,623	22,222
FY 2023/24	15,677	3,810	2,802	22,289
Increase/Decrease	217	(105)	(179)	(67)
% Change	1.4%	-2.8%	-6.4%	-0.3%



Investing in K-12 Education: Current Expense



Schools - Recommended Per Pupil	Catawba	Hickory	Newton	Total ADM
FY 2024/25	2,150	2,150	2,150	2,150
FY 2023/24	1,988	1,988	1,988	1,988
Increase/Decrease	162	162	162	162

- 7.8% increase - When converted to total funding, each system fares differently

Schools - Recommended Budgets	Catawba	Hickory	Newton	Total ADM
FY 2024/25	34,172,100	7,965,750	5,639,450	47,777,300
FY 2023/24	31,165,876	7,574,280	5,570,376	44,310,532
Increase/Decrease	3,006,224	391,470	69,074	3,466,768
	9.65%	5.17%	1.24%	7.82%



Investing in Education: CVCC Operating

- Current Expense: \$5.3M total (0.8% increase - \$42,456)
- + East Campus sale proceeds
- Footprint reduction of 100,000 sq. ft. eases operational cost pressures
- K-64:
 - \$100,000 matching funds for CVCC Scholars Program
 - \$1.1M set aside to maintain 1-to-1 technology



Investing in Education: Schools Capital and Construction



- Annual Capital: \$11.1M dedicated to schools' capital needs
 - Catawba County Schools: \$6.63M
 - Hickory City Schools: \$1.71M
 - Newton-Conover City Schools: \$941K
 - CVCC: \$720K
- Schools Construction:
 - Newton-Conover High School Phase II: \$4M
 - Catawba County Schools – Maiden Middle Reno: \$1.5M
 - Catawba County Schools – CREC: \$2M in dedicated school funds (\$9M total)
 - All systems: \$14.7M in planned debt service payments



Community Planning and Development / Nature and Culture



- Planning: Unified Development Ordinance re-write: \$200K
- Parks Master Plan Update: \$125K
- Agricultural Resource Center (former CVCC East Campus): \$4.1M
- Newton Branch Library: \$200K set-aside



Economic Development

- Economic Development set-aside for future projects: \$463K
- Water & Sewer investments:
 - \$2M - Brown Chapel & Mollys Backbone Lift Station Upgrades
 - \$2.25M Buffalo Shoals Rd. Water
 - \$250K set aside towards 0.5 MG Water Storage Tank (Terrell or Anderson Mtn.)



Maintaining Operational Excellence

- Facility Improvements:
 - Human Services Campus Ravine Stabilization: \$440K
 - Justice Center Boiler Replacement: \$210K
 - Animal Shelter HVAC: \$185K
 - Government Center Fire Alarm Replacement: \$150K
 - General Renovations: \$100K
- Technology Investments:
 - ERP System Replacement: \$500K
 - Infrastructure Upgrades: \$500K annual set-aside
 - Server & Desktop Applications: \$363K recurring



Investing in Quality of Life: Outside Agency Support

- Historical Assn: \$125K
- Hickory Public Libraries: \$237K
- Salt Block Fdn: \$100K
- United Arts Council: \$164.6K
- Carolina Land & Lakes: \$10K
- Chamber of Commerce: \$19K
- Convention & Visitors Bureau: \$20K
- Forestry: \$113.3K
- NC Wildlife Commission: \$6K
- WPCOG: \$113.6K + \$39.6K for MPO
- EDC: \$411.6K
- Court Svcs. – Repay: \$189.4K
- Lake Norman Marine Commission: \$37K
- Conflict Resolution Ctr.: \$12.2K



Solid Waste Enterprise Fund

- Landfill Closure Expense \$2.9M
- Subtitle D Cell Construction \$4M (net increase \$1.35M)
- \$800K Sherrills Ford Convenience Center Site Improvements
- Additional Funds for Treatment & Grinding Processing Area \$250K
- Equipment replacement \$2.1M
 - \$700,000 Compactor Rebuild
 - \$700,000 Replacement - Articulated Dump Truck
 - \$375,000 New Track Loader
 - \$325,000 loader



Competitive Pay, Positive Culture: Retention is the New Recruitment

- Pay Plan Market Adjustment: 4%, targeted increases beyond that (hard to recruit or farther behind, based on market data)
- Competitive Performance Pay
 - 2.5% (meets expectations) to 3% (exceeds expectations), on anniversary
- Health and Dental: no premium changes
- Maintain 401k: 2% + 1% match

Core Values: The Foundation of Operational Excellence

Doing What's Right

Doing What Matters Most

Doing it Together

Doing it Well



FY25 Proposed Fee Changes

Department / Unit	Proposed Change
Solid Waste - Landfill	• 2% increase in landfill-related fees, consistent w/contract • Mobile Home Fee Removal
Animal Services	• Remove Rescue Organization Pull Fees • Bordetella Vaccine (new fee) - \$10
Fire Inspections	• Food Truck Inspections (new fee) - \$100
EMS	• EMS Unit Haz-Mat Standby (new fee) - \$100/hr
Planning	• Removal of outdated and duplicate fees (captured in other parts of fee schedule) • Subdivisions: Performance Guarantee Extension (non-residential, subdivision) - \$110 • Subdivision: Text Amendment (applicant-initiated) - \$720
Parks	• Removal of Dog Park Usage Permits • Remove Sign Permit



Fire Protection Service Districts: Current State

- Catawba County has statutory responsibility to provide fire protection service in its unincorporated jurisdiction
- County partners with 14 fire districts to contract for fire protection services covering entire county
 - Additional services, based on capacity and specialization: Medical First Response; various levels of rescue certification, USAR technical rescue specialties
- Fire districts vary considerably
 - Geographic size: square mileage ranges from 2.2 to 50.6
 - Population served: 447 to 14,173 residents
 - Tax base: value of penny ranges from \$6,760 to \$460,375
 - Staffing level / mix: paid vs. volunteer, full-time vs. part-time
 - Built environment: industrial vs. residential mix; density



Fire Protection Service Districts: Current State

- Declining volunteerism
- Increasing training requirements
- Increasing call volume, particularly driven by medical, mutual aid, automatic aid
- Rapid cost escalations
 - 100%+ price increases; quarterly?
 - Vehicle delivery delays – lead time measured in years vs months
- 10 of 14 fire districts requested tax rate increases, manager recommendation includes increases in 8 districts.



FY25 Recommended Fire Service District Tax Rates

District	1-Cent Value	FY24 Adopted		FY25 Requested		FY25 Recommended		FY24 Adopted to FY25 Recommended	
		Rate	Budget	Rate	Budget	Rate	Budget	\$ Change	% Change
Bandys	\$ 129,867	0.0785	\$988,519	0.1000	\$1,306,091	0.1000	\$1,306,091	\$317,572	32.13%
Catawba	\$ 34,517	0.107	\$360,309	0.1170	\$404,079	0.1070	\$369,738	\$9,429	2.62%
Claremont	\$ 53,149	0.0925	\$483,964	0.1320	\$704,236	0.1320	\$704,236	\$220,272	45.51%
Conover	\$ 18,004	0.08	\$141,225	0.0800	\$145,912	0.0800	\$145,912	\$4,687	3.32%
Cooksville	\$ 28,523	0.054	\$150,838	0.0710	\$202,247	0.0710	\$202,247	\$51,409	34.08%
Hickory	\$ 67,147	0.125	\$850,141	0.1500	\$1,017,088	0.1250	\$848,028	(\$2,113)	-0.25%
Long View	\$ 6,760	0.0755	\$50,047	0.0755	\$51,188	0.0755	\$51,188	\$1,141	2.28%
Maiden	\$ 58,388	0.072	\$401,067	0.0883	\$517,058	0.0883	\$517,058	\$115,991	28.92%
Mt. View	\$ 127,245	0.073	\$918,150	0.0980	\$1,257,768	0.0855	\$1,097,602	\$179,452	19.54%
Newton	\$ 92,399	0.101	\$929,466	0.1310	\$1,222,427	0.1160	\$1,082,811	\$153,345	16.50%
Oxford	\$ 84,640	0.061	\$509,184	0.0610	\$519,655	0.0610	\$519,655	\$10,471	2.06%
Propst	\$ 62,139	0.059	\$360,711	0.0590	\$368,210	0.0590	\$368,210	\$7,499	2.08%
Sherrills Ford	\$ 460,375	0.084	\$3,644,547	0.1040	\$4,850,609	0.0940	\$4,385,460	\$740,913	20.33%
St. Stephens	\$ 154,259	0.104	\$1,488,351	0.1240	\$1,921,194	0.1240	\$1,921,194	\$432,843	29.08%



Citizen Impact: FY25 Recommended Fire Tax Rates

District	2024 Median Res. Property Value	2024 Tax Bill	2025 Rec. Tax Bill	\$ Change / Yr.	\$ Change / Mo.
Bandys	\$ 256,937	\$ 201.70	\$ 256.94	\$ 55.24	\$ 4.60
Catawba	\$ 251,256	\$ 268.84	\$ 268.84	\$ -	\$ -
Claremont	\$ 265,120	\$ 245.24	\$ 349.96	\$ 104.72	\$ 8.73
Conover	\$ 226,705	\$ 181.36	\$ 181.36	\$ -	\$ -
Cooksville	\$ 222,889	\$ 120.36	\$ 158.25	\$ 37.89	\$ 3.16
Hickory	\$ 281,141	\$ 351.43	\$ 351.43	\$ -	\$ -
Long View	\$ 195,967	\$ 147.96	\$ 147.96	\$ -	\$ -
Maiden	\$ 234,511	\$ 168.85	\$ 207.07	\$ 38.23	\$ 3.19
Mt. View	\$ 264,323	\$ 192.96	\$ 226.00	\$ 33.04	\$ 2.75
Newton	\$ 261,887	\$ 264.51	\$ 303.79	\$ 39.28	\$ 3.27
Oxford	\$ 209,996	\$ 128.10	\$ 128.10	\$ -	\$ -
Propst	\$ 239,904	\$ 141.54	\$ 141.54	\$ -	\$ -
Sherrills Ford	\$ 450,953	\$ 378.80	\$ 423.90	\$ 45.10	\$ 3.76
St. Stephens	\$ 223,580	\$ 232.52	\$ 277.24	\$ 44.72	\$ 3.73



Next Steps

- May 22 – 8 am to 5 pm: BOC Hearings w/Depts., Schools, & Outside Agencies
- May 23 – 6:50 pm: Public Hearing and Wrap-Up (SECC Budget, Countywide Budget)
- June 3 – 6:50 pm: FY 25 Budget Adoption, FY25 SECC Budget Adoption





MAKING

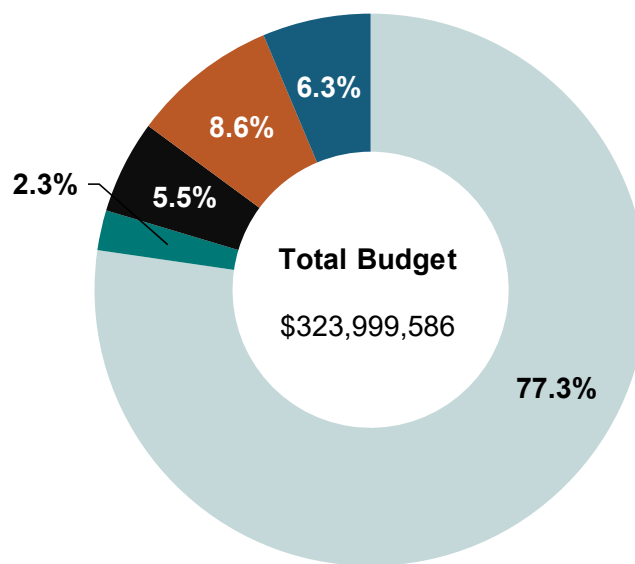
LIVING

BETTER

FISCAL YEAR 2024/25 BUDGET HIGHLIGHTS

The County's total Fiscal Year 2024/25 Budget is \$323,999,586. The County manages these dollars using accounts—called funds—to track expenditures and revenue sources. The easiest way for most people to think about funds is to compare them to bank accounts. Money comes into a fund from a variety of sources and is then used to provide services to the public. The budget appropriates funding in 40 funds, with the largest being the General Fund. The General Fund is the primary operating fund composing \$250,435,039 or 78.8 percent of the budget. These funds are summarized in the budget into the following fund types:

TOTAL BUDGET



GENERAL FUND

Includes most County departments and services. It is often referred to as the operating Fund.

OTHER GENERAL FUND-LIKE FUNDS

Includes Self-Insurance, Reappraisal and Register of Deeds Automation Funds. These funds are largely funded by and/or tied to General Fund activities.

SPECIAL REVENUE FUNDS

Includes funds that restricted for specific uses and have dedicated revenue sources including: E-911, Sheriff's Narcotics, Fire Protection Service Districts, Rescue Squads, Library Endowment, Parks/Historic Preservation Trust, Community Development, and Hospital Reserve Funds.

CAPITAL PROJECT FUNDS

Includes General Capital, Schools' Capital, Schools' Construction, County Water & Sewer, SECC Water & Sewer District, and Solid Waste Capital Funds. Expenses in these funds are budgeted in projects, which--unlike other expenses that lapse at the end of each fiscal year--remain authorized until the projects are completed or the projects are closed.

ENTERPRISE FUNDS

Includes Solid Waste, County Water & Sewer, and SECC Water & Sewer District Operating Funds.

REVENUES

Catawba County has multiple revenue sources that are summarized in the following categories in the budget:

PROPERTY TAX

Includes revenues from taxes based on the assessed value of real and personal property owned. The General Fund reflects revenue from the county-wide 39.85 cents per \$100 of assessed valuation. Fire Service Protection District property taxes are budgeted in Special Revenue Funds.

SALES TAX

Consumers pay a sales tax rate of 2.25%. This revenue is budgeted primarily in the General Fund but also in Schools' Capital based on statutory requirements and Water & Sewer based on designations by the Board of Commissioners for use of the ¼ cent sales tax.

OTHER TAXES

Includes privilege licenses, real estate excise tax, tire and white goods disposal taxes, and ABC per bottle taxes.

INTERGOVERNMENTAL FUNDS

Includes funds received from the State and Federal governments, generally restricted for specific uses, and heavily concentrated in Human Services.

PERMITS & FEES

Includes building permit and ambulance fees and certified copies in the General Fund and Landfill user fees in the Solid Waste Management Fund.

MISCELLANEOUS

Includes ABC profits, cable TV franchise fees, interest on investments, and donations.

FUND BALANCE

Reflects the use of County savings.

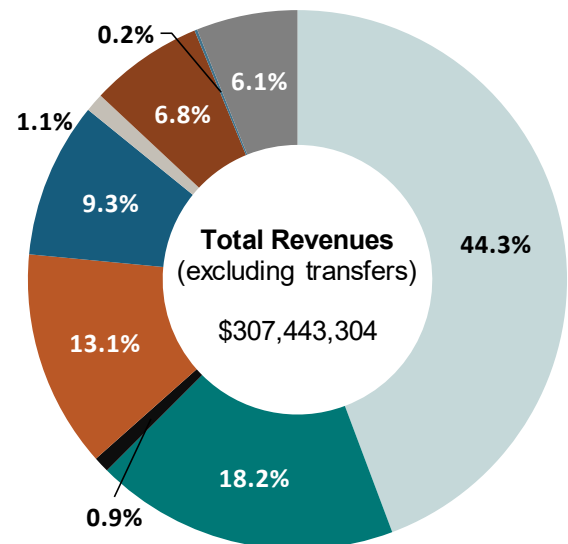
FINES & FORFEITURES

Fees collected by the Courts and entirely distributed to schools.

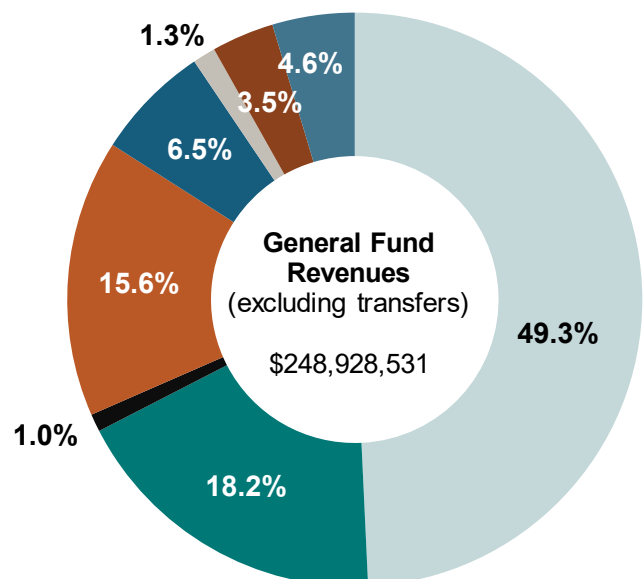
OTHER SOURCES

Includes debt proceeds, special contingency, and insurance premiums.

TOTAL REVENUES



GENERAL FUND REVENUES



REVENUE SUMMARY

	2022/23 Actual	2023/24 Current	2024/25 Requested	2024/25 Recommended	Percent Change
GENERAL FUND					
Property Tax	\$117,300,382	\$118,069,000	\$123,240,000	\$122,621,000	3.9%
Sales Tax	43,775,115	43,396,000	45,230,000	45,230,000	4.2%
Other Taxes	4,589,099	2,982,500	2,482,500	2,482,500	-16.8%
Federal	18,558,284	18,144,564	18,705,583	18,705,583	3.1%
State	9,417,666	7,303,705	8,165,553	8,165,553	11.8%
Federal & State	5,899,410	6,276,780	6,060,809	6,256,137	-0.3%
Local	5,035,606	5,229,233	5,814,126	5,796,126	10.8%
Permits & Fees	17,068,573	15,298,080	15,995,465	16,213,160	6.0%
Miscellaneous	3,336,373	2,765,347	3,212,459	3,204,469	15.9%
Fund Balance	0	8,597,455	18,161,043	8,741,603	1.7%
Transfers Between Funds	3,776,683	1,954,289	1,310,000	1,506,508	-22.9%
Other Sources	1,521,016	11,659,756	11,512,400	11,512,400	-1.3%
	\$230,278,207	\$241,676,709	\$259,889,938	\$250,435,039	3.6%
OTHER GENERAL FUND TYPES					
Local	\$310,000	\$326,300	\$397,000	\$397,000	21.7%
Permits & Fees	20,145	17,000	20,000	20,000	17.6%
Miscellaneous	\$448,518	\$91,000	\$91,000	\$91,000	0.0%
Fund Balance		663,550	715,626	734,826	10.7%
Transfers Between Funds	2,770,996	3,233,677	3,254,193	3,254,193	0.6%
Other Sources	2,880,063	3,120,000	3,097,000	3,097,000	-0.7%
	\$6,429,722	\$7,451,527	\$7,574,819	\$7,594,019	1.9%
SPECIAL REVENUE FUNDS					
Prior Year Tax	\$1,123,970	\$1,188,970	\$0	\$0	0%
Fire Protection Service District	10,340,621	11,276,519	14,487,762	13,519,430	19.9%
Federal	6,433,530	1,990,602	475,000	475,000	-76.1%
State	2,883,352	552,919	375,161	375,161	-32.1%
Federal & State	229,878	400,000	400,000	400,000	0.0%
Local	6,335	7,000	7,000	7,000	0.0%
Permits & Fees	124,154	150,000	150,000	158,000	5.3%
Miscellaneous	467,437	9,000	9,000	9,000	0.0%
Fund Balance	0	1,366,572	1,694,183	2,196,280	60.7%
Transfers Between Funds	10,092	75,000	75,000	75,000	0.0%
Other Sources	416,781	512,647	490,571	511,106	-0.3%
	\$22,036,150	\$17,529,229	\$18,163,677	\$17,725,977	1.1%
CAPITAL PROJECT FUNDS					
Sales Tax	\$11,118,802	\$9,496,000	\$9,409,000	\$9,409,000	-0.9%
State		500,000	0	0	0.0%
Local	63,712	0	16,400	16,400	0.0%
Permits & Fees	13,586	0	0	0	0.0%
Miscellaneous	2,914,816	0	0	0	0.0%
Fund Balance	0	767,694	11,197,633	2,565,165	234.1%
Transfers Between Funds	18,959,840	8,061,750	18,952,330	11,720,581	45.4%
Other Sources	42,860,155	0	4,000,000	4,000,000	0%
	\$75,930,911	\$18,825,444	\$43,575,363	\$27,711,146	47.2%
ENTERPRISE FUNDS					
Sales Tax	\$0	\$1,322,000	\$1,361,000	\$1,361,000	3.0%
Other Taxes	477,064	385,000	435,000	435,000	13.0%
State	50,224	52,000	52,000	52,000	0.0%
Local	1,886,493	3,000	3,000	3,000	0.0%
Permits & Fees	13,182,783	10,523,735	12,340,653	12,340,653	17.3%
Miscellaneous	363,274	100,111	125,111	125,111	25.0%
Fund Balance	0	1,857,719	6,599,972	6,166,641	231.9%
Transfers Between Funds	0	0	0	0	0%
Other Sources	154,958	50,000	50,000	50,000	0.0%
	\$16,114,796	\$14,293,565	\$20,966,736	\$20,533,405	43.7%
TOTAL	\$350,789,786	\$299,776,474	\$350,170,533	\$323,999,586	8.1%

EXPENDITURES

The budget uses Functions to break down expenditures. Functions are categories within funds that are descriptive of the departments and services budgeted within them. The charts reflect the amount of the total budget and General Fund budget dedicated to each function.

GENERAL GOVERNMENT

Provides administrative support for County government. Includes direct public services such as Board of Elections, Register of Deeds, and Tax as well as County Administration including the Board of Commissioners, County Manager, Human Resources, and Finance.

PUBLIC SAFETY

Work to provide a safe, secure community and provide emergency medical transportation. Includes the Sheriff's Office, Emergency Services, E-911 Communications Center, and other Public Safety activities.

ENVIRONMENTAL QUALITY

Includes Cooperative Extension Services, Soil and Water Conservation, and Forestry.

ECONOMIC & PHYSICAL DEVELOPMENT

Internal departments and external agencies focused on economic and physical development. Includes Technology, Planning, Parks, and Development, Utilities and Engineering, and other Economic Development. Total budget includes Solid Waste, County Water and Sewer, and SECC Water and Sewer District Funds.

HUMAN SERVICES

The Human Services' budget includes Social Services, Public Health, Partners Behavioral Health, and the Medical Examiner.

EDUCATION

Includes Catawba County Schools, Hickory Public Schools, and Newton-Conover City Schools and Catawba Valley Community College.

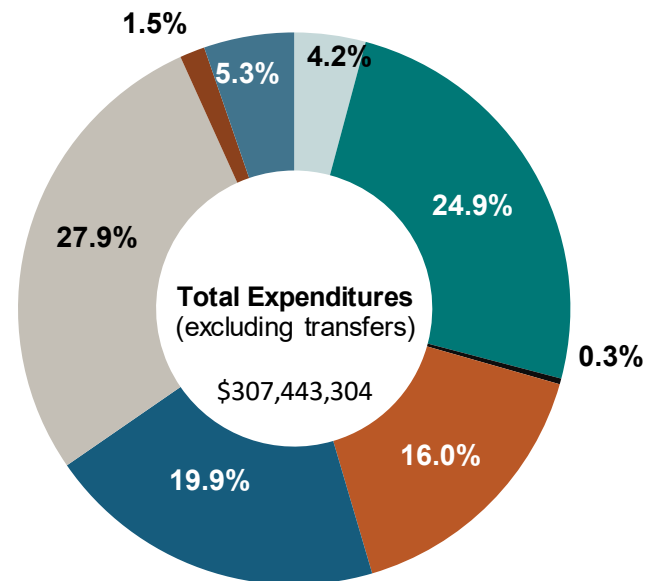
CULTURE

Includes the County Library system and outside organizations such as Catawba County Historical Association, United Arts Council of Catawba County, SALT Bock, and the Hickory Public Library.

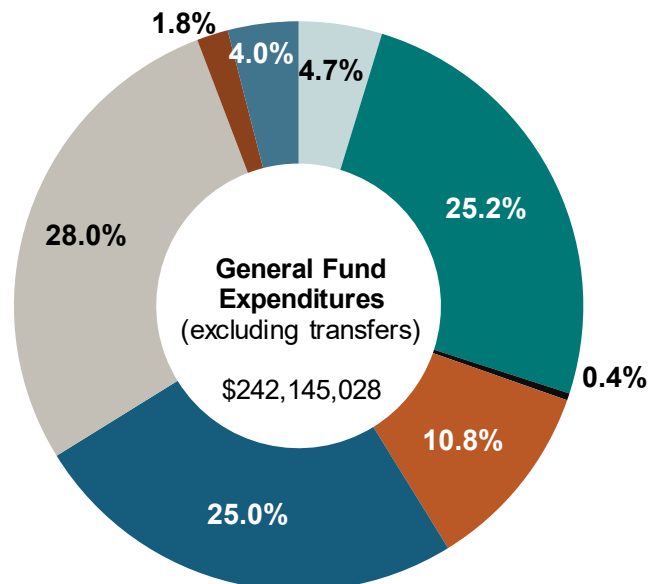
OTHER

Includes the Self-insurance fund and Catawba Valley Medical Center debt.

TOTAL EXPENDITURES



GENERAL FUND EXPENDITURES



EXPENDITURE SUMMARY

	2022/23 Actual	2023/24 Current	2024/25 Requested	2024/25 Recommended	Percent Change
General Fund					
General Government	\$9,453,331	\$11,659,409	\$11,557,865	\$11,468,382	-1.6%
Public Safety	45,738,222	52,830,376	59,749,072	56,798,809	7.5%
Environmental Quality	801,979	912,894	962,669	962,669	5.5%
Economic & Physical Development	25,721,498	25,496,186	26,462,203	25,615,529	0.5%
Human Services	50,272,527	58,146,847	60,966,923	60,473,263	4.0%
Schools Current Expense	48,647,916	50,868,076	55,068,446	54,277,300	6.7%
Libraries & Culture	4,111,485	4,227,038	4,370,101	4,313,940	2.1%
Debt Service	20,612,273	32,719,206	31,481,354	31,481,354	-3.8%
Transfers to Other Funds	14,098,329	4,816,677	9,271,305	5,043,793	4.7%
	\$219,457,560	\$241,676,709	\$259,889,938	\$250,435,039	3.6%
Other General Fund Types					
Self Insurance Fund	\$5,178,146	\$6,331,900	\$6,536,400	\$6,536,400	3.2%
Reappraisal Fund	840,142	1,007,327	919,143	919,143	-8.8%
Register of Deeds Auto. & Preserv.	117,581	112,300	119,276	138,476	23.3%
	\$6,135,869	\$7,451,527	\$7,574,819	\$7,594,019	1.9%
Special Revenue Fund Types					
Emergency Telephone System Fund	\$358,919	\$552,919	\$816,611	\$816,611	47.7%
Narcotics Seized Fund	608	0	0	0	0.0%
State Unauthorized Substance Fund	46,157	15,000	15,000	15,000	0.0%
Narcotics Fed Seized Justice Fund	70,524	115,000	100,000	200,000	73.9%
Narcotics Fed Seized Treasury Fund	66,033	100,000	100,000	150,000	50.0%
Hospital Reserve Fund	165,690	500,000	500,000	500,000	0.0%
Rescue Squads Fund	1,188,832	1,188,970	0	235,097	-80.2%
Library Endowment Fund	6,335	7,000	7,000	7,000	0.0%
Gretchen Peed Scholarship Fund	1,500	4,000	4,000	4,000	0.0%
Parks/Historic Preserv.Trust Fund	0	0	0	125,000	0.0%
Community Development Fund	160,317	0	0	0	0.0%
Stream Rehab Fund	82,967	75,000	75,000	75,000	0.0%
ARP Act Fund	6,392,406	1,990,602	475,000	475,000	-76.1%
Fines & Forfeitures Fund	421,877	512,647	490,571	511,106	-0.3%
Opioid Settlement	0	0	335,000	335,000	0.0%
DSS Representative Payee Fund	247,048	400,000	400,000	400,000	0.0%
Deeds of Trust Fund	111,154	150,000	150,000	150,000	0.0%
Fire Protection Service District Funds	10,285,951	11,918,091	14,695,495	13,727,163	15.2%
	\$19,606,318	\$17,529,229	\$18,163,677	\$17,725,977	1.1%
Capital Project Funds					
General Capital Projects	\$7,059,611	\$2,155,000	\$8,461,354	\$5,382,431	149.8%
Subdivision Road Improvement	\$833,295	\$0	\$0	\$0	0.0%
Rail Parks	\$54,074	\$0	\$0	\$0	0.0%
Schools' Capital Fund	7,269,938	11,316,694	21,243,633	11,108,339	-1.8%
Schools' Construction Fund	14,333,077	0	4,106,376	4,106,376	0.0%
Solid Waste Capital	265,281	2,475,000	5,050,000	2,400,000	-3.0%
Water & Sewer Capital Fund	\$7,117,143	\$2,878,750	\$4,714,000	\$4,714,000	63.8%
	\$36,932,419	\$18,825,444	\$43,575,363	\$27,711,146	47.2%
Enterprise Funds					
Solid Waste	\$7,111,988	\$10,871,565	\$14,341,159	\$13,955,362	28.4%
Water and Sewer	\$1,714,814	\$3,422,000	\$6,625,577	\$6,578,043	92.2%
	\$8,826,802	\$14,293,565	\$20,966,736	\$20,533,405	43.7%
TOTAL	\$290,958,968	\$299,776,474	\$350,170,533	\$323,999,586	8.1%

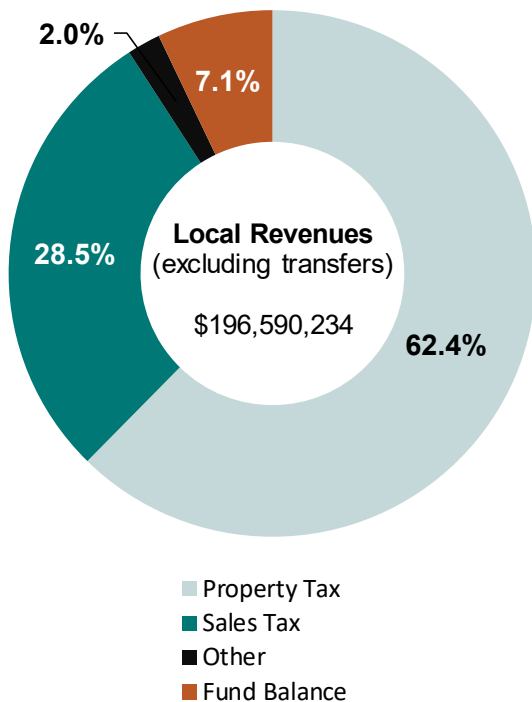
Local Funds

The County receives significant revenue from sources other than County, particularly in Human Services where County governments are often ordered by the State to carry out certain programs. These revenues are typically restricted to programs for which they are received and can't be used for other purposes. Because large amounts of restricted funds are received from the State, the term "County Share" has been created to identify how much County tax revenue is spent on programs.

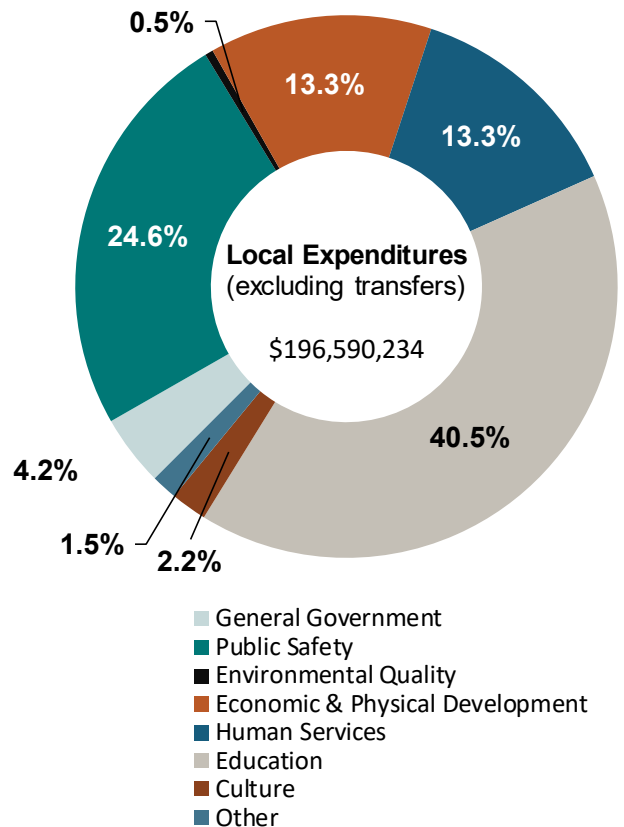
Other services (such as Building Services) generate sufficient user charge and fee revenue to support itself. In these instances, by Statute excess revenue can't be used to support other services. Similarly, Solid Waste, as an Enterprise Fund, supports itself without County tax revenue.

Many services provided by the County don't generate revenues at all, or the amount generated isn't sufficient to cover the cost of delivering the service such as Education, Public Safety, General Government Administration, and Libraries. The term Local Funds is used to refer to the portion of the budget supported by property tax, sales tax, other taxes, and related fund balance dollars. When only local funds are considered, Education is clearly the largest portion of the County budget, followed by Public Safety.

LOCAL REVENUES



LOCAL EXPENDITURES



MAJOR CHANGES IN THE FISCAL YEAR 2024/25 BUDGET

REVENUE

Property Tax

Due to tax base growth, and conservative budgeting in prior years, property tax revenue increased \$5.6 million budget to budget (\$3.4 million countywide property tax, \$2.2 million fire protection service districts' property tax).

Sales Tax

Sales tax revenues increased \$1.8 million budget to budget due to overall anticipated growth of 3.3 percent.

Other Taxes

Other tax revenues (Medicaid Hold Harmless payments, Excise Taxes, and ABC Bottle Tax) decreased \$450,000 budget to budget due to reduction in Medicaid Hold Harmless revenue.

Federal Revenue

Federal revenue decreased by \$955,000 driven by decreased ARPA funding for water and sewer infrastructure.

State Revenue

State revenue increased by \$184,000 driven by Opioid Settlement funds.

Permits & Fees

Permits and fees increased by \$915,000 driven by ambulance fees based on call volume, building permits based on continued strong building activity, water and sewer development fees based on building activity, water and sewer revenue sharing agreements with municipalities, and landfill user fees based on increased tonnages and rates.

Fund Balance

Overall General Fund fund balance appropriated increased by \$144,148, due to an increased set aside for a future major renovation of the Newton Library Branch (\$100,000) and the use of \$250,000 in revenues from a negotiated development agreement to support equipping new road patrol deputies. Total fund balance in all funds increased by \$7.2 million driven by Solid Waste and Water & Sewer investments.

EXPENSE

Public Safety

Sheriff

The Sheriff's Office budget increase is primarily driven by the addition of four Patrol Deputies and a new Forensic Investigator for Internet Crimes Against Children. Additionally, the budget funds increased contractual services for jail medical / mental health services, AXON body/car cameras, safety equipment, various inflationary increases, and planned compensation increases.

Emergency Services

The Emergency Services budget includes funding for remounts and replacement ambulances, a new fire inspector vehicle and equipment, and four new positions including: two Kennel Technicians at mid-year, one Fire Inspector, and one Neonatal EMT funded by a contract with CVMC. Funding is also included for increased medical supplies, various operating increases driven by inflation, and planned compensation changes.

911 Communications Center

The budget includes funding to cover planned compensation and static overtime increases. Supplies and operations costs increased to pay for expenses associated with moving to automated dispatch and replacing an APX Console on Anderson Mountain that are not eligible to be funded using NC – 911 Funds.

Other Public Safety

Other Public Safety includes funding for outside agencies including Court Services, Conflict Resolution Center, Lake Norman Marine Commission, Civil Air Patrol, and Rescue Squads. The budget moves Rescue Squads funding from a separate Special Revenue Fund to the General Fund. An increase of \$25,872 is budgeted for each Rescue Squad based on funding each squad at the equivalent of four full-time staff at the County's salary rate for EMT Basic. Additionally, the budget includes increased capital funding totaling \$71,508 funded by fund balance from the closed Rescue Squads Fund.

Environmental Quality

Forestry

Contractually, Catawba County funds 40 percent of the total budget for Forestry, with the State of North Carolina funding the remaining 60 percent. The increase is for a planned truck replacement.

Cooperative Extension

The budget includes a \$7,000 increase in revenue for the Farm City event along with matching funds in the operating budget. The remaining increase is driven by planned compensation changes.

Soil & Water Conservation

The budget maintains the current funding for the Soil & Water Conservation department with planned compensation changes.

Economic & Physical Development

Technology

The budget increase is driven by increases in maintenance agreements, professional services agreements, converting to Microsoft Office 365, and planned salary and benefit changes.

Parks

The budget includes funding to update the Parks Master Plan and planned compensation changes. The budget also separates Parks into its own department, separate from Planning.

Planning

The budget includes funding to update the County's Unified Development Ordinance and planned compensation changes.

Utilities & Engineering

The budget includes funding to replace three vehicles, new code books for all building inspectors, inflationary increases, and compensation changes.

Facilities

The budget includes increases related to planned compensation changes.

Other Economic

Other Economic includes funding for economic development activities performed by outside agencies and incentive contracts negotiated to encourage business investment to grow the tax base, create new jobs, and result in net revenue above the cost of the incentives that helps support County services.

Human Services**Social Services**

The Social Services budget focuses on providing mandated services (such as child and adult protective services and foster care) while maximizing non-local dollars. The budget increase is driven by planned compensation changes and increases in programs supported by federal and state funds.

Public Health

The budget includes one new Environmental Health Specialist starting mid-year. The budget includes the Opioid Coordinator position added during Fiscal Year 2023/24 and related operating funded by opioid settlement funds. An additional school nurse position was requested but not recommended at this time. Other budget increases are driven by inflation and compensation changes.

Partners Health Management

The County continues to work with Partners HM and other community partners to assess local physical and behavioral health needs and explore improvements. This funding includes \$160,000 in ABC funds, consistent with the NC GS 18B-804 requirement that bottle taxes and a portion of ABC gross receipts be spent for the treatment of alcoholism or substance abuse, or for research or education on alcohol or substance abuse.

Education

Current Expense

The budget includes a 6.7 percent increase in total current expense funding to increase public schools' per pupil funding to fund a 1 percent increase in the local teacher supplement as well as address operating pressures and to fund a current expense increase for Catawba Valley Community College (CVCC). The budget also provides \$1.2 million for the K-64 Initiative. These funds will support \$100,000 in matching funds for the CVCC Scholars program to provide scholarships for citizens to attend CVCC and \$1.1M toward future Chromebook replacements to maintain 1-to-1 technology throughout all public middle and high schools in Catawba County.

Culture

Library

The budget includes planned compensation changes and recognizes an additional 0.5 FTE library assistant for Conover branch library added during the current fiscal year using Reinventing funds.

Other Cultural

The budget maintains current year funding levels for the SALT Block Foundation and Hickory Public Libraries. Funding for the Historical Association was returned to its Fiscal Year 2023/23 level, eliminating the one-time funding provided in the current year to address HVAC and maintenance needs. The budget for the United Arts Council has been maintained at \$1 per capita, increasing in total due to increased county population.

General Government

County Manager

The budget includes planned salary and benefit changes. A Deputy County Clerk position was added during Fiscal Year 2023/24 using Reinventing funds.

Tax

The budget increase is driven by planned salary and benefits adjustments.

Elections

The budget includes planned compensation changes and cyclical changes related to the presidential election. Revenue decreased due to no municipal elections in the coming year. The budget includes increased funding for part-time staff to help with the workload during the November elections.

Human Resources

The budget increase is based on planned compensation changes. Due to staffing and responsibility changes, Recruitment is consolidated with Administration.

Register of Deeds

The budget includes planned compensation changes.

Finance

The budget includes an increase in personal services due to planned compensation changes.

Other Government

Other Government includes for outside agencies such as pass-through funds for Juvenile Crime Prevention Council (JCPC) projects and some general Countywide expenses not attributable to a specific department, such as the annual pay and classification study.

Contingency

The budget maintains funding at \$250,000 for contingency and \$100,000 for special contingency.

Debt Service

Debt Service decreased by \$1.2 million driven by declining principal for non-education debt service.

Other**Self-Insurance Fund**

The County is self-insured. This fund is used to track the County's cost for wellness, property and general liability insurance, workers' compensation, and the employee/retiree share of health and dental costs.

Reappraisal Fund

The budget decrease is due to staffing changes and no vehicle replacements in the coming year.

Emergency Telephone System Fund

This fund is used to account for funds received from the State 911 Board as the County's portion of the 911 Monthly Service Charge. The budget includes increases to update consoles and implement an automated dispatch system.

Fire Service Protection Districts

The budget maintains the current tax rate for six districts and recommends increases in the tax rate for eight districts. Four districts will apply fund balance towards capital purchases.

Rescue Squads

The budget transfers county funding for Rescue Squads to the General Fund as a part of Other Public Safety and eliminates the Special Revenue Fund.

Stream Rehab Fund

An application has been submitted for additional state grant funds for stream rehabilitation. The budget includes \$75,000 in local funds to support additional StRAP projects.

Opioid Settlement Fund

The budget includes funds for the Opioid Coordinator position created in Fiscal Year 2023/24 and for Medicated Assisted Treatment (MAT) in the jail.

General Capital Projects

Funds are included toward economic development, various technology updates, public safety needs, Newton Library branch, general renovations, and facility/campus improvements.

Schools Capital

The budget includes \$11.1 million to address annual capital needs of the three public school systems and CVCC. Additionally, the county continues to support K64 including reserving \$1.1 million for future Chomebook replacements.

Schools Construction

The budget transfers \$1.5 million from future projects to provide planning funds for Maiden Middle School Renovations. The budget also includes \$4 million in planned debt financing for Newton-Conover High School for phase II renovations planning and to address a drainage issue. Additionally, \$106,376 is transferred to the future debt project.

Solid Waste Capital

The budget includes \$2,400,000 for solid waste capital projects including continued cell construction, additional funding for the treatment and grinding processing area, and improvements at the Sherrills Ford Convenience Center.

Water & Sewer Capital

The budget funds \$4,714,000 in locally funded water and sewer projects.

SECC Water & Sewer District Capital

The fund is maintained with \$0 budget.

Water & Sewer Administration

The budget increase is driven by an increased transfer to the Water & Sewer Capital Fund to cover planned projects, increased operations driven by banking service charges related to System Development Fee payments, and planned compensation changes.

SECC Water & Sewer District

The fund is maintained with \$0 budget.

Solid Waste Management

The budget increase is due to \$2,927,000 in landfill closure expense, which will be paid for out of the closure/post closure reserves in the Solid Waste Management Fund.

Fines & Forfeitures, Deeds of Trust, DSS Representative Payee

Consistent with the Governmental Accounting and Standards Board (GASB) standards, these funds are budgeted in special revenue funds.

LONG-TERM FINANCIAL PLANNING

The Board of Commissioners began a strategic planning process in July 2016 aimed at enhancing and promoting the County's quality of life in order to attract working-age families and to grow the economy. Since then, strategies designed to deepen tax base investment, create jobs, attract workforce and enhance the county's quality of life have yielded significant progress, including \$4.3 billion in corporate investment, the creation of more than 4,000 jobs, and 4 percent population growth.

Recognizing that the best strategic plans are living, breathing documents, the Commissioners have begun a renewed planning process referred to as Strategic Plan 2.0. This next phase builds on the Commissioners' initial successes by placing continued importance on economic development, workforce growth, and quality of life, key factors in assuring a thriving future for residents and businesses alike.

Strategic Plan 2.0 focuses on elevating and refining the Commissioners' strategies in five areas of impact: economic development, education, community planning and development, healthy and safe community, and nature and culture. Strategy development is still in progress; the Commissioners, the Manager's Office, and the Department Head team are working to establish a path forward in each area.

The Fiscal Year 2024/25 budget invests in services and infrastructure related to many of the five major focus areas of the updated strategic plan as well as general service needs. Highlights of investment include:

Economic Development:

- The budget continues to dedicate a portion of the ¼ cent sales tax towards future economic development needs and funds economic incentive agreements as previously approved by the Board of Commissioners.

Education:

- *Current Expense:* The budget increases current expense funding for the county's three public school systems by \$162 per pupil, resulting in an 8.1 percent total increase to fund a 1 percent increase in local teacher supplements and address operating pressures, and a 0.8 percent increase in current expense funding to CVCC. The county's commitment to K-64 continues with \$1.1 million dedicated to future Chromebook replacements and \$100,000 towards the K64 Scholars Program to provide matching funds for scholarships.
- *Construction, Capital, and Debt:* Every four years in conjunction with countywide property reappraisal, the County works with the public schools and CVCC to develop a 4-year construction plan. This is the second year of a \$57 million construction plan that includes \$12.5 million towards a \$32 million new Maiden Elementary School, \$20 million for phase II renovations at Newton-Conover High School, and \$18 million towards an anticipated phased renovation at Hickory High School. The budget transfers \$1.5 million in school construction reserves towards design for Maiden Middle School Renovations planned to be phased in next cycle and \$2 million towards renovations to the former CVCC East Campus Building for joint use by the CREC program and a new Agricultural Resource Center. \$14.7 million is committed

to debt service for financed school projects. Additionally, the budget funds \$11.1 million in schools' annual capital needs.

Community Planning & Development

- *Planning:* The budget includes funding to update the County's Unified Development Ordinance.
- *Water & Sewer Infrastructure:* The budget includes just under \$5 million in various lift station upgrades and water line construction. Over \$85 million in water and sewer projects are planned over the course of the next five years, subject to the pace of development.
- *Solid Waste:* The budget continues the multi-year plan that began in Fiscal Year 2018/19 with the first tipping fee increase in over 10 years, to set aside funding for closure/post closure costs of the existing cell and future cell needs. MSW tipping fees will increase by 2 percent in Fiscal Year 2024/25.

Healthy & Safe Community:

- The budget invests in increased salaries, benefits, and extra duty pay in Public Safety to improve retention and ensure market competitiveness. The following positions are added to the budget in response to community needs:
 - Four new road deputies.
 - One new Forensic Investigator for Internet Crimes Against Children.
 - One new Fire Inspector position.
 - One Neonatal EMT.
 - One new Environmental Health Inspector.
 - One Opioid Coordinator to plan, coordinate, and oversee implementation of the County's response to the opioid crisis funded by opioid settlement funds.
 - Two new Kennel Technicians in the Animal Shelter to ensure proper care and treatment of the animals as well as adequate customer service coverage capacity.
- Opioid settlement funds are also budgeted for Medicated Assisted Treatment (MAT) in the jail.
- Additionally, the budget includes increased funding towards operating expenses and equipment replacement for Rescue Squads and approves tax rate increases for eight fire service protection districts to enhance staffing and address facility and equipment needs.

Nature & Culture

- *Parks:* Mountain Creek Park opened June 18, 2022, and all county parks are now open 7 days per week. The budget establishes Parks as a separate department from Planning and funds an updated Parks Master Plan.
- *Libraries & Culture:* The budget continues to reserve funds for the Newton Library Branch from Library Reinventing Surplus, consistent with the recently adopted Library strategic plan.

Addressing County Government Needs

- The 4-year General Capital Improvement Plan includes investments in technology and facilities including:
 - \$3.5 million in technology infrastructure improvements and server and desktop applications
 - Plans for replacement of the county's Enterprise Resource Planning system by 2030 used for Human Resources, Finance, Purchasing, and Budget since 1999; anticipated to cost \$6 to \$8 million.
 - \$9 million in renovations to the former CVCC East Campus Building for shared use as a new Agricultural Resource Center and CREC program.
 - \$5.8 million in improvements to county buildings and campuses.

The County is able to make these investments while setting a property tax rate of \$0.3985 for every \$100 of valuation, thanks to growth in the tax base, a strong tradition of fiscal stewardship, and conservative budgeting. Comprehensive long-range plans have been developed for critical service areas such as school construction, water and sewer infrastructure, parks, libraries, and solid waste.

The following pages provide 4-year revenue and expenditure projections that reflect the County's long-range plans.

4-YEAR REVENUE SUMMARY PROJECTION

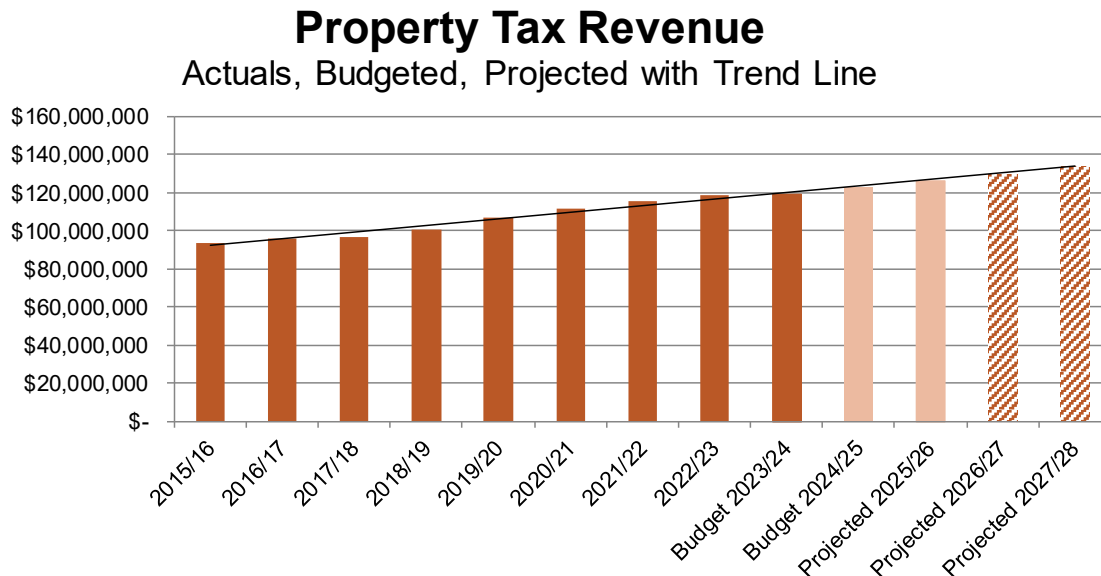
	2024/25 Recommended	2025/26 Projected	2026/27 Projected	2027/28 Projected
GENERAL FUND				
Property Tax	\$122,621,000	\$128,000,000	\$133,200,000	\$139,400,000
Sales Tax	45,230,000	\$47,040,000	\$48,930,000	\$50,890,000
Other Taxes	2,482,500	\$2,580,000	\$2,680,000	\$2,780,000
Federal	18,705,583	\$19,090,000	\$19,480,000	\$19,870,000
State	8,165,553	\$8,340,000	\$8,510,000	\$8,690,000
Federal & State	6,256,137	\$6,390,000	\$6,520,000	\$6,660,000
Local	5,796,126	\$5,920,000	\$6,040,000	\$6,170,000
Permits & Fees	16,213,160	\$16,550,000	\$16,890,000	\$17,230,000
Miscellaneous	3,204,469	\$3,280,000	\$3,350,000	\$3,420,000
Fund Balance	8,741,603	\$10,930,000	\$8,518,000	\$4,581,000
Transfers Between Funds	1,506,508	500,000	500,000	2,902,000
Other Sources	\$11,512,400	\$8,891,000	\$7,201,000	\$6,524,000
	\$250,435,039	\$257,511,000	\$261,819,000	\$269,117,000
OTHER GENERAL FUND TYPES				
Local	\$397,000	\$405,000	\$413,000	\$421,000
Permits & Fees	20,000	\$20,000	\$20,000	\$20,000
Miscellaneous	91,000	\$93,000	\$95,000	\$97,000
Fund Balance	734,826	\$740,000	\$764,000	\$789,000
Transfers Between Funds	3,254,193	\$3,331,000	\$3,431,000	\$3,534,000
Other Sources	3,097,000	\$3,190,000	\$3,286,000	\$3,385,000
	\$7,594,019	\$7,779,000	\$8,009,000	\$8,246,000
SPECIAL REVENUE FUNDS				
Fire Protection Service District	\$13,519,430	\$14,060,000	\$14,622,000	\$15,207,000
Federal	\$475,000	\$495,000	\$510,000	\$263,000
State	\$375,161	\$986,000	\$1,641,000	\$2,340,000
Federal & State	\$400,000	\$400,000	\$400,000	\$400,000
Local	\$7,000	\$7,000	\$7,000	\$7,000
Permits & Fees	\$158,000	\$158,000	\$158,000	\$158,000
Miscellaneous	\$9,000	\$9,000	\$9,000	\$9,000
Fund Balance	\$2,196,280	\$1,305,000	\$938,000	\$484,800
Transfers Between Funds	\$75,000	\$75,000	\$75,000	\$75,000
Other Sources	\$511,106	516,000	521,000	526,000
	\$17,725,977	\$18,011,000	\$18,881,000	\$19,469,800
CAPITAL PROJECT FUNDS				
Sales Tax	\$9,409,000	\$9,706,000	\$9,938,000	\$10,149,000
State	0	500,000	500,000	500,000
Local	16,400	16,400	16,400	0
Fund Balance	2,565,165	1,175,000	763,000	883,000
Transfers Between Funds	11,720,581	19,228,600	13,233,600	7,422,000
Other Sources	4,000,000	16,000,000	18,000,000	0
	\$27,711,146	\$46,626,000	\$42,451,000	\$18,954,000
ENTERPRISE FUNDS				
Sales Tax	\$1,361,000	\$1,388,000	\$1,416,000	\$1,444,000
Other Taxes	435,000	440,000	445,000	450,000
State	52,000	53,000	53,500	54,000
Local	3,000	3,000	3,000	3,000
Permits & Fees	12,340,653	13,445,000	13,872,000	14,314,000
Miscellaneous	125,111	125,000	125,000	125,000
Fund Balance	6,166,641	7,798,636	3,340,589	122,861
Other Sources	50,000	51,000	51,500	52,000
	\$20,533,405	\$23,303,636	\$19,306,589	\$16,564,861
TOTAL	\$323,999,586	\$353,230,636	\$350,466,589	\$332,351,661

4-YEAR EXPENSE SUMMARY PROJECTION

	2024/25 Recommended	2025/26 Projected	2026/27 Projected	2027/28 Projected
GENERAL FUND				
General Government	\$11,468,382	\$11,812,000	\$12,225,000	\$12,653,000
Public Safety	\$56,798,809	\$58,503,000	\$60,551,000	\$62,670,000
Environmental Quality	\$962,669	\$992,000	\$1,027,000	\$1,063,000
Economic & Physical Development	\$25,615,529	\$26,384,000	\$27,307,000	\$28,263,000
Human Services	\$60,473,263	\$62,287,000	\$64,467,000	\$66,723,000
Schools Current Expense	\$54,277,300	\$55,905,000	\$57,862,000	\$59,887,000
Libraries & Culture	\$4,313,940	\$4,443,000	\$4,599,000	\$4,760,000
Debt Service	\$31,481,354	\$24,307,000	\$22,756,000	\$27,883,000
Transfers to Other Funds	\$5,043,793	\$12,878,000	\$11,025,000	\$5,215,000
	\$250,435,039	\$257,511,000	\$261,819,000	\$269,117,000
OTHER GENERAL FUND TYPES				
Self Insurance Fund	\$6,536,400	\$6,732,000	\$6,934,000	\$7,142,000
Reappraisal Fund	\$919,143	\$947,000	\$975,000	\$1,004,000
Register of Deeds Auto. & Preserv.	\$138,476	\$100,000	\$100,000	\$100,000
	\$7,594,019	\$7,779,000	\$8,009,000	\$8,246,000
SPECIAL REVENUE FUNDS				
Emergency Telephone System Fund	\$816,611	\$817,000	\$817,000	\$817,000
State Unauthorized Substance Fund	\$15,000	\$15,000	\$15,000	\$15,000
Narcotics Fed Seized Justice Fund	\$200,000	\$15,000	\$165,000	\$290,000
Narcotics Fed Seized Treasury Fund	\$150,000	\$15,000	\$115,000	\$190,000
Hospital Reserve	\$500,000	\$500,000	\$500,000	\$500,000
Rescue Squads Fund	\$235,097	\$242,000	\$249,000	\$257,000
Library Endowment Fund	\$7,000	\$7,000	\$7,000	\$7,000
Gretchen Peed Scholarship Fund	\$4,000	\$4,000	\$4,000	\$4,000
Stream Debris Removal Fund	\$75,000	\$75,000	\$75,000	\$75,000
ARP Act Fund	\$475,000	\$495,000	\$510,000	\$270,000
Fines & Forfeitures Fund	\$511,106	\$526,000	\$542,000	\$558,000
Opioid Settlement Fund	\$335,000	\$349,000	\$360,000	\$370,800
DSS Representative Payee Fund	\$400,000	\$400,000	\$400,000	\$400,000
Deeds of Trust	\$150,000	\$150,000	\$150,000	\$150,000
Fire Protection Service District Funds	\$13,727,163	\$14,276,000	\$14,847,000	\$15,441,000
	\$17,725,977	\$18,011,000	\$18,881,000	\$19,469,800
CAPITAL PROJECT FUNDS				
General Capital Projects	\$5,382,431	\$5,803,000	\$3,569,000	\$3,503,000
Schools' Capital Fund	\$11,108,339	\$11,409,000	\$11,718,000	\$12,037,000
Schools' Construction Fund	\$4,106,376	\$16,000,000	\$18,000,000	\$0
Water & Sewer Capital Fund	\$4,714,000	\$8,414,000	\$5,014,000	\$3,414,000
Solid Waste Capital	\$2,400,000	\$5,000,000	\$4,150,000	\$0
	\$27,711,146	\$46,626,000	\$42,451,000	\$18,954,000
ENTERPRISE FUND				
Water & Sewer	\$6,578,043	\$10,292,636	\$6,908,589	\$5,326,861
Solid Waste	\$13,955,362	\$13,011,000	\$12,398,000	\$11,238,000
	\$20,533,405	\$23,303,636	\$19,306,589	\$16,564,861
TOTAL	\$323,999,586	\$353,230,636	\$350,466,589	\$332,351,661

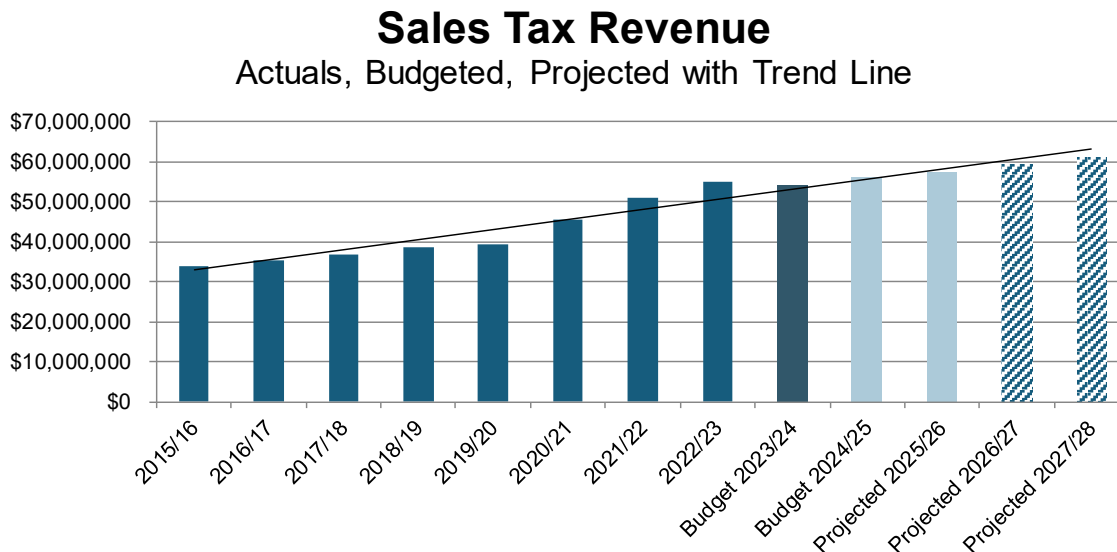
REVENUE TRENDS

MAJOR REVENUE SOURCES (ACTUALS & TRENDS)



Property Tax

A tax levied by the Board of Commissioners applicable to real and personal property. The budget maintains the County tax rate of \$0.3985 per \$100 of valuation. Fiscal Year 2024/25 budgeted property tax is \$122,621,000.

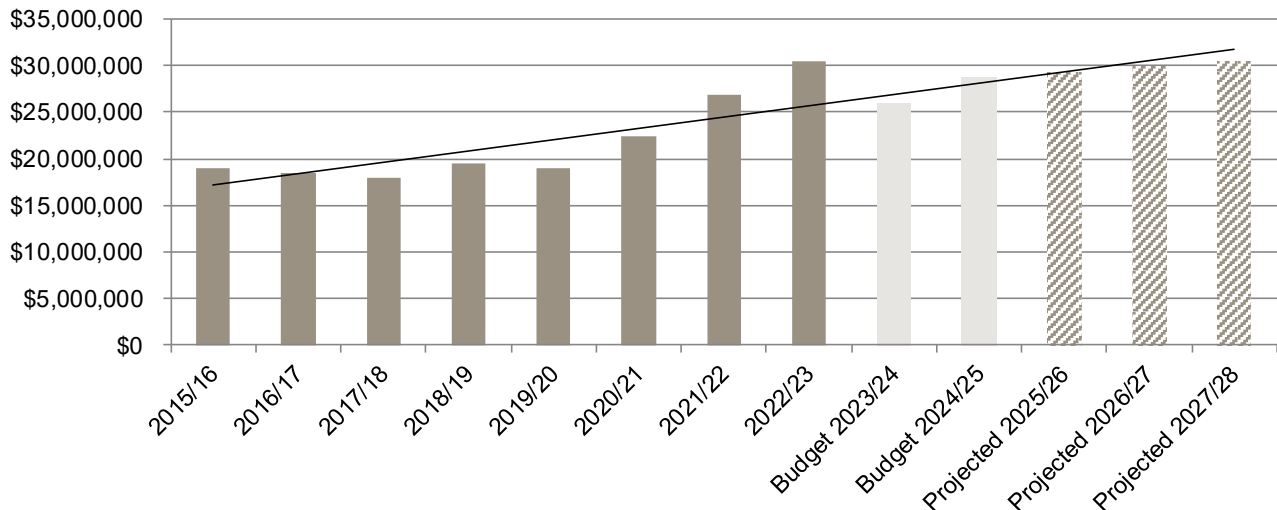


Sales Tax

Sales tax is levied by the County, collected by the State, and then returned to the County. Sales Tax revenue is directly related to an economy's growth or decline. Sales Tax estimates include a 3 percent increase for Fiscal Year 2024/25 compared to Fiscal Year 2023/24 budget.

Permits & Fees Revenue

Actuals, Budgeted, Projected with Trend Line

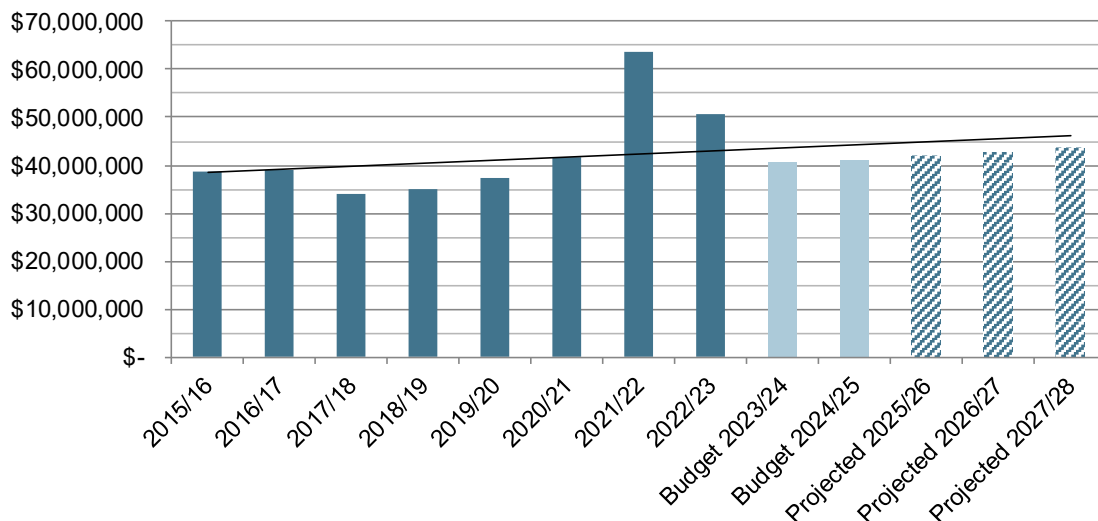


Permits & Fees

Revenue from permits and fees includes funds received from Medicaid reimbursement, user fees, and assessments to municipalities for items such as elections or animal shelter services. The largest revenues in this category include Landfill User Fees (\$9,240,660), Ambulance Charges (\$7,200,000), and Building Permits (\$3,587,687).

Intergovernmental Revenue

Actuals, Budgeted, Projected with Trend Line



Intergovernmental

Revenues received from the State and Federal government. Most of these revenues are tied to programs that a State or Federal Agency has ordered the County to implement, such as human service programs. Some of the largest revenues in this category include Medicaid Administration (\$4,969,600), Foster Care / Family Preservation revenue (\$3,166,131), and Work First Block Grant funds (\$2,260,000).

FUND BALANCE

The County uses four basic fund types: General, Special Revenue, Capital, and Enterprise. Each of these fund types has its own specific legal and accounting requirements. Appropriations lapse at year end in the General, Special Revenue, and Enterprise Funds, for which annual budgets have been legally adopted. The Capital Projects Funds budgets are adopted on a project ordinance basis, spanning more than one year. Appropriations are carried over in these funds until the project is completed. Each fund also has its own fund balance. Fund balance represents monies that remain unspent after all budgeted expenditures have been made. These unspent monies serve as a working capital reserve to pay expenditures in the early part of the fiscal year before taxes are collected. The fund balances are also available for appropriation or may be saved for major capital expenditures. The Chief Financial Officer and the Budget and Management Director estimate fund balances for the current year and upcoming fiscal year based on expected revenue and expenditure occurrences throughout the year.

Fund balance is typically referred to in two ways: available fund balance and unassigned fund balance. The County's available fund balance refers to its total cash and investments minus liabilities, encumbrances, and deferred revenues at the end of each fiscal year. Unassigned fund balance is more conservative, referring to the amount of fund balance with no restrictions or designations that is freely available to be appropriated and spent at any time. It is calculated starting with the available fund balance and reducing it by things such as fund balance appropriated for subsequent year's expenses and Board of Commissioners' designations such as Reinventing Surplus (which may or may not be spent), and other reserves. The tables below reflect unassigned fund balance.

General Fund

The General Fund is the principal fund used to account for the provision of governmental services. This fund summarizes the financial transactions of functional services, based on departmental operations, except for those transactions that must be accounted for separately in other funds. The County had available fund balance of \$115.4 million or 55.35 percent, as defined by the Local Government Commission (LGC), at the end of Fiscal Year 2022/23. This is well above the LGC's 8 percent minimum requirement and the Board of Commissioners' goal of 16 percent.

General Fund (and like Funds) Unassigned Fund Balance at the end of Fiscal Year 2023/24 was \$70.8 million or 34 percent. The Fiscal Year 2023/24 budget appropriates \$8.74 million in General Fund fund balance to help finance County operations and capital projects. This is a \$144,148 million increase from the amount budgeted in Fiscal Year 2023/24. Additionally, \$734,826 in fund balance is appropriated in the General Fund-Like Funds.

General Fund (and like Funds) Available	Act. 6/30/2023	Est. 06/30/24	Appropriated FY 2024/25	Est. 06/30/25
General Fund (110)	68,584,149	69,600,000	\$8,741,603	69,100,000
Self Insurance Fund (115)	2,156,807	2,200,000	687,350	2,000,000
Register of Deeds Autom. & Preserv (160)	142,308	150,000	47,476	110,000
Total	70,883,264	71,950,000	9,476,429	71,210,000

Special Revenue Funds

Special Revenue Funds are used to account for the proceeds of specific revenue sources (other than special assessments, expendable trust, or major capital projects) that are legally restricted to expenditures for special purposes.

Special Revenue Fund Types Available	Act. 6/30/2023	Est. 06/30/24	Appropriated FY 2024/25	Est. 06/30/25
Emergency Telephone (202)	1,905,491	2,000,000	776,450	1,220,000
Narcotics Seized (205, 207, 208)	361,014	484,000	350,000	260,000
State Substance Abuse (206)	28,376	28,000	15,000	23,000
Rescue Squads (240)	166,604	235,097	235,097	0
Library Endowment (250)	199,671	200,000	7,000	193,000
Gretchen Peed Scholarship (260)	55,751	58,000	4,000	56,000
Parks Preservation (270)	89,905	118,000	117,000	16,000
Community Development (280)	531	0	0	0
Opioid Settlement Fund (293)	1,722,986	5,500,000	335,000	8,165,000
Fire Districts (352-369)	1,478,340	1,500,000	207,733	1,300,000
Total	6,008,669	10,123,097	2,047,280	11,233,000

Capital Projects Funds

The Capital Projects Funds are used to account for financial resources to be used for the acquisition or construction of major capital facilities. The County maintains a separate Schools' Capital Projects Fund, General Capital Projects Fund, Hospital Construction and Operations Fund, Water and Sewer Construction Fund, and Capital Projects Reserve Fund for accounting and budgeting purposes.

Capital Projects Fund Types Available	Act. 6/30/2023	Est. 06/30/24	Appropriated FY 2024/25	Est. 06/30/25
General Capital Projects (410)	1,345,928	1,585,000	985,000	600,000
Schools' Capital Projects (420)	4,978,843	4,500,000	1,062,339	3,440,000
Schools' Construction (423)	6,291,049	3,282,267	(106,376)	3,389,000
Hospital Construction & Reserve (235)	1,586,502	1,690,000	495,000	1,230,000
Total	14,202,322	11,057,267	2,435,963	8,659,000

Enterprise Funds

Enterprise Funds are used to account for services that are financed and operated in a manner similar to private business enterprise where the intent of the governing body is that the costs of providing service to the general public on a continuing basis be financed or recovered primarily through user charges. The County has two enterprise funds, the Solid Waste Management Fund and the Water and Sewer Fund.

Enterprise Fund Types Available	Act. 6/30/2023	Est. 06/30/24	Appropriated FY 2024/25	Est. 06/30/25
Water & Sewer (515 & 475)	14,104,973	13,167,000	2,231,345	10,936,000
Solid Waste (525 & 485)	18,766,494	18,100,000	\$4,453,452	13,700,000
Total	32,871,467	31,267,000	6,684,797	24,636,000

FEES UPDATES

Below are the fee changes/clarifications that are included as part of this budget. All fees are effective July 1, 2024, unless otherwise noted. The entire fee schedule is included in the appendix.

Utilities & Engineering: MSW Landfill	Change	Proposed Fee
Municipal Solid Waste (MSW) Tipping Fees	2% or \$0.77 per ton increase	\$39.49 per ton for most (\$19.75 minimum)
Municipal Water & Wastewater Sludge	2% or \$2.32 per ton increase	Triple Fee \$118.48 per ton
Mobile Homes	Removed	N/A
Dead Animals	Increased animals over 280 lbs. by 2%.	\$5.00 per animal under 280 lbs. or \$39.49 per ton for animals over 280 lbs.
Emergency Services: Animal Services	Change	Proposed Fee
Rescue Organization Pull Fee	Remove	N/A
Bordetella Vaccine	Including Bordetella Vaccine into fee schedule.	\$10.00
Emergency Services: Fire Permits	Change	Proposed Fee
Mobile Food Preparation Vehicles (Food Truck) Inspection (O)	Adding food truck inspection fee.	\$100.00
Emergency Services: Hazardous Materials Emergencies	Change	Proposed Fee
EMS Unit (medical stand-by for Haz Mat Team)	Adjusting to match normal EMS standby fee.	100.00 per hour
Planning: Planning & Zoning	Change	Proposed Fee
Strategic Growth Study	Remove	N/A
VisionQuest 2010 Comprehensive Plan	Remove	N/A
VisionQuest 2010 Fold-out Map	Remove	N/A
Road Assessment for POP	Remove	N/A
Street Signs: Change of Street Name/Sign	Remove	N/A
Subdivisions: Performance Guarantee Inspection	Remove duplicate	N/A
Subdivisions: Performance Guarantee Extension (non-residential and subdivision)	Increasing due to staff work. Was \$40.00	\$110.00
Subdivisions: Text Amendment (Applicant initiated)	Increase to match fee for rezoning.	\$720.00
Catawba County Parks	Change	Proposed Fee
Dog Park Usage Permit	Remove	N/A
Sign Permit	Remove	N/A

PERSONNEL SUMMARY

The Fiscal Year 2024/25 Budget includes a total of 1,220.05 authorized full-time equivalents (FTEs) in all funds. An FTE simply converts the hours worked by a position into a percentage of a full year's number of hours (2,080/year). Some FTEs may be filled with more than one person (multiple positions), and the work that is accomplished may equal more than 2,080 hours.

SUMMARY OF PERSONNEL CHANGES

The Fiscal Year 2024/25 budget includes 15.75 FTEs more than the adopted Fiscal Year 2023/24 budget, including 5.75 FTEs added during Fiscal Year 2023/24.

New and increased FTEs included with the Fiscal Year 2024/25 Budget are as follows:

Position	Department	Total FTEs	Funding Source
Road Patrol Deputies	Sheriff's Office	4.00	Local
Investigator	Sheriff's Office	1.00	Local
Environmental Health Specialist	Public Health	1.00	Fees/Local
Fire Inspector	Emergency Services	1.00	Local
Kennel Technicians	Emergency Services	2.00	Local
Neonatal EMT	Emergency Services	1.00	Grant/Local
Total Recommended FTE Changes		10.00	

Positions added by Board of Commissioners' action during Fiscal Year 2023/24 are as follows:

Position	Department	Total FTEs	Funding Source
Deputy Clerk	County Manager	1.00	Local
Opioid Coordinator	Public Health	1.00	Opioid Funds
DSS Positions - Medicaid Expansion	Social Services	3.25	Reinventing FB
Library Assistant	Library	0.50	Reinventing FB
Total Fiscal Year 2023/24 Added FTEs		5.75	

FULL TIME EQUIVALENTS BY DEPARTMENT

	2022/23 Actual	2023/24 Current	2024/25 Requested	2024/25 Recommended
General Government				
County Manager				
Permanent	12.00	11.00	12.00	12.00
Hourly	0.31	0.31	0.26	0.26
Human Resources				
Permanent	11.00	11.00	11.00	11.00
Hourly	0.25	0.25	0.25	0.25
Tax Department				
Permanent	19.00	17.00	17.00	17.00
Hourly	0.00	0.00	0.00	0.00
Board of Elections				
Permanent	4.00	4.00	4.00	4.00
Hourly	1.83	1.54	1.96	1.96
Register of Deeds				
Permanent	10.00	10.00	10.00	10.00
Hourly	0.53	0.55	1.67	0.55
Finance				
Permanent	17.00	17.00	17.00	17.00
Hourly	0.71	0.85	0.87	0.87
Total General Government				
Permanent	73.00	70.00	71.00	71.00
Hourly	3.63	3.50	5.01	3.89
Public Safety				
Sheriff's Office				
Permanent	252.00	256.00	261.00	261.00
Hourly	7.21	7.19	6.99	6.99
Emergency Services				
Permanent	142.00	144.00	154.00	148.00
Hourly	9.82	9.30	12.21	12.21
Communications Center				
Permanent	33.00	33.00	33.00	33.00
Hourly	1.08	2.38	1.86	1.86
Total Public Safety				
Permanent	427.00	433.00	448.00	442.00
Hourly	18.11	18.87	21.06	21.06

	2022/23 Actual	2023/24 Current	2024/25 Requested	2024/25 Recommended
Environmental Quality				
Cooperative Extension				
Permanent	1.00	2.00	2.00	2.00
Hourly	1.14	1.14	1.14	1.14
Soil & Water Conservation				
Permanent	2.60	2.60	2.60	2.60
Hourly	0.00	0.00	0.00	0.00
Total Environmental Quality				
Permanent	3.60	4.60	4.60	4.60
Hourly	1.14	1.14	1.14	1.14
Economic & Physical Development				
Technology				
Permanent	33.00	34.00	34.00	34.00
Hourly	0.41	0.43	0.57	0.57
Planning				
Permanent	6.00	6.00	6.00	6.00
Hourly	0.00	0.00	0.00	0.00
Parks				
Permanent	14.00	14.00	14.00	14.00
Hourly	5.80	5.56	4.17	4.17
Utilities & Engineering				
Permanent	34.15	35.15	35.15	35.15
Hourly	0.64	0.87	1.96	1.42
Facilities				
Permanent	17.00	18.00	18.00	18.00
Hourly	0.40	0.40	0.40	0.40
Total Economic & Physical Development				
Permanent	104.15	107.15	107.15	107.15
Hourly	7.25	7.26	7.10	6.56
Human Services				
Social Services				
Permanent	395.40	395.40	398.65	398.65
Hourly	6.83	7.84	8.46	8.46
Public Health				
Permanent	131.50	117.00	120.50	119.50
Hourly	4.46	7.02	3.80	3.80
Total Human Services				
Permanent	526.90	512.40	519.15	518.15
Hourly	11.29	14.86	12.26	12.26

	2022/23 Actual	2023/24 Current	2024/25 Requested	2024/25 Recommended
Culture				
Library				
Permanent	35.80	35.80	36.30	36.30
Hourly	2.30	1.76	2.08	2.08
Total Culture				
Permanent	35.80	35.80	36.30	36.30
Hourly	2.30	1.76	2.08	2.08
Other Funds				
Reappraisal Fund				
Permanent	7.00	10.00	10.00	10.00
Hourly	0.00	0.00	0.00	0.00
Solid Waste Management				
Permanent	28.85	29.85	30.35	29.85
Hourly	0.10	0.29	0.29	0.29
Water & Sewer				
Permanent	1.00	1.00	1.50	1.00
Hourly	0.24	0.22	0.22	0.22
Total Other Funds				
Permanent	36.85	40.85	41.85	40.85
Hourly	0.34	0.51	0.51	0.51
GRAND TOTAL				
Permanent	1,207.30	1,203.80	1,228.05	1,220.05
Hourly	44.06	47.90	49.16	47.50



catawba county
MAKING. LIVING. BETTER.

STRATEGIC PLAN



SM

COUNTY STRATEGIC PLAN

Success for Catawba County means driving economic and population growth through creating jobs and strengthening quality of life.

CATAWBA COUNTY: STRATEGIC PLAN 2.0

In 2016, in response to projections indicating a declining workforce in Catawba County, the Board of Commissioners began implementing a Strategic Plan aimed at strengthening our economy and growing our working-age population. Since then, strategies designed to deepen tax base investment, create jobs, attract workforce and enhance the county's quality of life have yielded significant progress, including \$4.3 billion in corporate investment, the creation of more than 4,000 jobs, and 4% population growth.

Recognizing that the best strategic plans are living, breathing documents, the Commissioners have begun a renewed planning process referred to as Strategic Plan 2.0. This next phase builds on the Commissioners' initial successes by placing continued importance on economic development, workforce growth, and quality of life, key factors in assuring a thriving future for residents and businesses alike.

Strategic Plan 2.0 focuses on elevating and refining the Commissioners' strategies in five areas of impact: economic development, education, community planning and development, healthy and safe community, and nature and culture. Strategy development is still in progress; the Commissioners, the Manager's Office, and the Department Head team are working to establish a path forward in each area.

ECONOMIC DEVELOPMENT

What It Is: The strategic recruitment of major corporate investment and jobs to Catawba County. Due to their scale and impact, economic development initiatives are a collaborative effort among the County, local municipalities, the Catawba County Economic Development Corporation, the State of North Carolina and the private sector.

Why It Matters: Economic development strengthens our local economy by expanding the corporate tax base and creating jobs. New jobs provide economic opportunity for residents and help attract new residents to the community, further enhancing economic stability. A large and growing corporate tax base also helps support a low tax rate for all residents and our positive business climate.

Where We're Headed: Positioning the county to attract relevant and diversified tax base investment, jobs, and higher wages through targeted economic and workforce development efforts.

Current Focus: Industry Growth Analysis

Ensuring a diversified and sustainable mix of industries has long been an economic goal for Catawba County. Catawba County is partnering with the Catawba County Economic Development Corporation to identify growing industries with desirable wages that align with the County's current and future workforce assets. The goal of the analysis is to inform strategies for industry recruitment and workforce development to ensure our continued competitiveness in attracting industries that maximize the county's potential.

EDUCATION

What It Is: Increasing educational attainment and ensuring our residents have relevant job skills to engage productively in the economy. While Catawba County is not directly responsible for educational programming, the County collaborates with local education and business partners to offer pertinent, accessible education and workforce development programs.

Why It Matters: Education plays an important role in a person's ability to find a good job and factors significantly into quality of life. For a community to thrive, education and certification programs need to support the creation of a skilled workforce capable of filling local jobs and driving economic growth. The quality of our local education system is also a significant contributor to the County's desirability as a place to live and raise a family.

Where We're Headed: Targeted alignment of higher education programs and resources to support current and future workforce needs.

Current Focus: Higher Education Listening Sessions

Thanks to the presence of Catawba Valley Community College, Lenoir-Rhyne University and App State Hickory, higher education has never looked better in Catawba County. Recognizing the regional nature of the County's workforce, Catawba County Commissioner and Board Chair Randy Isenhower, County Manager Mary Furtado, and Catawba County Economic Development Corporation President Scott Millar have held listening sessions with leadership from local and regional colleges and universities. As a first step toward identifying collaborative strategies for driving workforce alignment, the sessions focused on mutual priorities and shared future goals related to educational attainment and workforce development.

COMMUNITY PLANNING & DEVELOPMENT

What It Is: The process of establishing a land use vision for the community's future. Through land use policies affecting the built environment, the Board works to balance property rights with community needs and expectations. This focus area includes planning for sufficient future infrastructure and public services. Part of the strategy involves strong partnerships between the County and our municipalities that enable us to guide future commercial and residential growth through targeted water and sewer investments.

Why It Matters: A community that is not growing is dying. As market-driven growth occurs in Catawba County, deliberate, focused planning helps guide development in line with community-informed plans and needs.

Where We're Headed: Ensuring a balanced and deliberate approach to future growth stewardship that preserves quality of life while supporting continued economic development.

Current Focus: Catawba County Comprehensive Plan

Catawba County has updated its Comprehensive Plan, a document used to help guide future land use decisions. Built around community input, the plan establishes an approach to future development in unincorporated Catawba County that preserves those aspects of life which make it a desirable place to live while supporting quality, focused development in appropriate areas.

HEALTHY & SAFE COMMUNITY

What It Is: Assuring residents receive the right care in the right place at the right time. Catawba County makes this happen through 911 communications, emergency medical response, law enforcement, adult and child protective services, healthcare, collaborative partnerships, and more. Assuring a healthy and safe community also requires balancing these continual service demands with appropriate community-based prevention strategies.

Why It Matters: The health and safety of a community are foundational to community and individual well-being. Safe communities that support individual and community health are places where people want to live.

Where We're Headed: Refining public safety and emergency response with a dual focus: enhancing service delivery and fostering a community culture of resilience through prevention.

Current Focus: EMS System Response

Catawba County Emergency Services is exploring the addition of a collaborative community paramedicine team to the County's EMS portfolio. A paramedicine team connects residents with services that go beyond emergency medical care, such as preventive healthcare or mental health resources, that may be identified as needs in an emergency medical response.

Current Focus: Opioid Strategy Development

Catawba County is set to receive just over \$25M in national opioid settlement funds over the next 18 years to implement transformational strategies to address the opioid crisis. With leadership from Catawba County Public Health and supported by Social Services, Emergency Services, and a broad range of community partners, the

County is evaluating the best ways to put those funds to use through evidence-based strategies aimed at prevention and resilience.

NATURE & CULTURE

What It Is: Enhancing quality of life through access to the outdoors, arts and culture. Catawba County does this through services and partnerships touching on parks and recreation, agriculture, historical preservation, and the arts, ensuring our residents and visitors have access to a diverse range of recreational and cultural amenities.

Why It Matters: Sustained, locally-driven investment in community assets, such as parks and arts and culture, drives high-quality jobs, greater tax base investments, increased property values, population growth, and community prosperity. No one aspires to be a bedroom community.

Where We're Headed: Promoting our community's quality of life assets as foundational to economic vitality and workforce attraction.

Current Focus: Identifying Synergies

The Board is exploring a variety of opportunities for synergies and potential collaboration in both the outdoors and the arts. This includes updating the Catawba County Parks Master Plan, a long-term vision for Catawba County Parks co-created with citizen input, in FY2024-2025. The anticipated release of the United Arts Council of Catawba County's community-wide cultural plan in late 2024 is expected to help further inform potential strategies in this focus area.



catawba county
MAKING. LIVING. BETTER.

INTRODUCTION TO THE COUNTY





NESTLED IN THE FOOTHILLS of the Appalachian Mountains and bordered by the Catawba River, Catawba County offers the hospitality of a mid-size community with reach that extends across a highly populated and fast-growing region. Situated between Charlotte and Asheville at the juncture of Interstates 77 and 40, we are an easy drive to major cities, the mountains, and the coast. Thanks to this ideal location, we provide a unique opportunity to live and work in a connected, inclusive and knowable community with convenient access to diverse amenities and the amazing wonder of our region's natural spaces.

#MyCatawbaCounty

For a community of our size, Catawba County offers an exceptional amount of arts, culture, recreation and entertainment experiences. This includes a thriving local culinary scene, two community theaters, indoor and outdoor live music venues, an acclaimed art museum and local folk art festival, a symphony, multiple farmers' markets and farm tours, breweries and distilleries, a renowned science center, hiking and biking trails, family-friendly activities, historical attractions, an annual visiting writers series, a semi-professional soccer team and the championship-winning Hickory Crawdads minor league baseball team. There's no shortage of things to see and do right here at home.

Catawba County is ideal for those who have a sense of adventure and a heart for hard work: for people with a passion for making something of themselves, their community, and the future. Our residents are actively crafting a living and a life rich in both tradition and promise.

Our work ethic is the essence of our community: if it can be made, we'll make it. If it can be improved, we'll improve it. And if we can do it together, it'll be the best it can possibly be. We appreciate where we've been and look forward to where we're headed, and we approach life with warm hospitality, humility, strong loyalty to family and community, and a fierce commitment to making a difference for the people who live and work here.

Our character is also reflected in the strategic vision of local leadership to build a strong, collaborative foundation for economic and population growth in the areas of education, housing, infrastructure, arts and culture, health and safety, and economic development. Municipal and community partners from across the county are committed to taking the action needed to achieve shared, long-term prosperity for our community.

All told, Catawba County has a long tradition transforming possibility into prosperity. Our creative, industrious spirit reflects a legacy driven by invention – and reinvention – to make life better. Today, this looks like revitalized Mill Districts that have renovated abandoned mills into thriving corporate and retail spaces; the initiation of several major, long-term community and downtown development projects designed to enhance walkability, livability, connectivity and aesthetic appeal; a diversified workforce that has transformed local industry; and the expansion of access to our incredible natural recreation spaces through the addition of hundreds of acres to our local park systems.

#MakingLivingBetter

ABOUT COUNTY GOVERNMENT

Catawba County provides a full range of governmental services including administration, human services, parks and recreation, education, community development, public works, and public safety.

The County adopted the Board-Manager form of government and organization in 1937. Under this form of government, the County is governed by a popularly elected five-member Board of Commissioners who serve staggered four-year terms in even-year elections.

THE COUNTY MANAGER is responsible for implementing policies set by the Board of Commissioners and for directing, coordinating, and supervising the daily activities of County government. The County's Values Statement reflects the County's public service priorities.

DOING WHAT'S RIGHT

Integrity, respect, transparency, professionalism

DOING WHAT MATTERS MOST

Service to others, initiative, empowerment, prioritization, authenticity

DOING IT TOGETHER

Teamwork, inclusion, stewardship, empathy, patience

DOING IT WELL

Innovation, accountability, operational excellence, continuous improvement

BOARD OF COMMISSIONERS



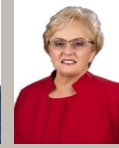
C. Randall Isenhower
Board Chair



Austin Allran
Board Vice-Chair



Robert C. Abernethy, Jr.
Board Member



Barbara G. Beatty
Board Member



Cole Setzer
Board Member

THE BOARD has many duties and authorities, including the following:

- Determining the County's strategic vision
- Adopting a balanced County budget by June 30 annually
- Establishing the County's tax rate
- Setting County policy by adopting resolutions and local ordinances*
- Appointing the County Manager as chief administrator
- Appointing the County Clerk, County Attorney, and Tax Administrator
- Appointing individuals to serve on various advisory boards and commissions
- Providing funding for the construction and maintenance of public school facilities and Community College
- Determining the level of local current expense funding for public schools and Community College annually
- Providing for the safety and well-being of all residents
- Determining land use and zoning outside municipal boundaries
- Conducting long-range planning for County needs (Capital Improvement Plan, or CIP)
- Calling for bond referenda
- Entering into contracts on behalf of the County
- Serving as liaisons to local, state, and federal boards and commissions

**Because the Sheriff and Register of Deeds are also elected officials, they have independent authority to adopt policies for their departments*



LAND AREA

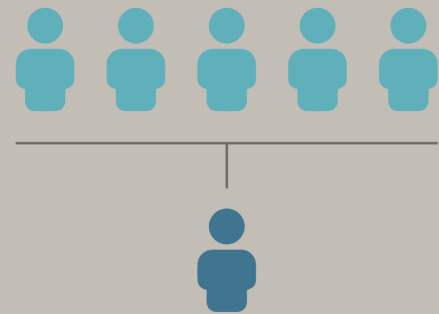
401
SQUARE MILES

SIZE RANK

#62

BOARD-MANAGER

County Board of Commissioners consists of five elected members who choose a Board Chair and Vice Chair. The Board adopts and amends County laws, approves the County's budget, establishes policy, and appoints citizens to boards and commissions. The County's day to day operations are administered by the County Manager, who is appointed by the Board.



COMMUNITY COMPARISONS

Catawba County is part of the greater Hickory-Lenoir-Morganton Metropolitan Statistical Area (MSA), which consists of four counties in the Catawba Valley region of western North Carolina: Catawba, Alexander, Burke, and Caldwell Counties. The following section provides a perspective on the relative populations of the other counties in the MSA and surrounding region as well as key comparative cost of service data.

POPULATION	
NC OFFICE OF MANAGEMENT & BUDGET	
Mecklenburg	1,166,645
Union	257,071
Cabarrus	243,942
Gaston	240,885
Iredell	202,785
Catawba	166,441
Rowan	152,064
Lincoln	95,399
Burke	89,179
Caldwell	80,975
Alexander	36,353

PROPERTY TAX RATE [FY 2023/24]	
PER \$100 ASSESSED VALUE	
Cabarrus	\$0.7400
Alexander	\$0.6700
Caldwell	\$0.6300
Gaston	\$0.6100
Union	\$0.5880
Rowan	\$0.5800
Burke	\$0.5600
Iredell	\$0.5000
Lincoln	\$0.4990
Mecklenburg	\$0.4731
Catawba	\$0.3985

GENERAL FUND BUDGET [FY 2023/24]	
\$ MILLIONS	
Mecklenburg	1,606.7
Union	445.1
Cabarrus	339.8
Iredell	323.6
Gaston	321.9
Catawba	241.6
Rowan	198.3
Lincoln	143.5
Burke	108.9
Caldwell	96.6
Alexander	55.9

LAND AREA	
SQUARE MILES	
Union	632.74
Iredell	574.41
Mecklenburg	523.61
Rowan	511.37
Burke	506.24
Caldwell	471.89
Catawba	401.37
Gaston	355.75
Cabarrus	361.23
Lincoln	295.85
Alexander	259.99

PROPERTY TAX



total number of
HOUSING UNITS

67,505

SALES TAX

Catawba County receives
**2.25 cents of the total
sales tax rate of 7 cents.**

It shares proceeds from the first
2 cents with municipalities on
a per capita basis.

The remaining **.25 cent**,
approved by County voters in
2007, is primarily dedicated to
supporting the Justice/Public
Safety Center expansion,
public school operations,
economic development, and
water & sewer infrastructure.



- State
- All Counties
- .25¢ Local Option

total tax rate
per \$100 assessed value

2023
\$0.3985



avg. assessed value
of county single-family home

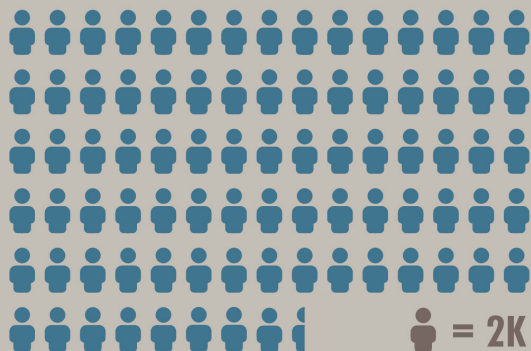
2022 | **2023**
\$304,234 | **\$310,929**

SALES TAX BY SECTOR



POPULATION 166,441

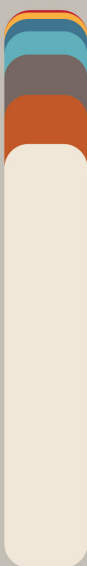
NC Office of Management & Budget



POPULATION DIVERSITY

US Census 2023 Estimate

- White [73.7%]
- Hispanic or Latino [10.8%]
- Black or African American [9.0%]
- Asian [4.9%]
- Two or More Races [2.2%]
- American Indian [0.6%]
- Other Race [0.2%]



POPULATION AGE

US Census 2021 Estimate



*Percentages add to over 100% because Hispanic individuals may identify in different races and then reported in multiple categories where applicable.

EDUCATIONAL ATTAINMENT

US Census 2023 Estimate

88.9%
high school graduate
or higher



24.8%
bachelor's degree
or higher

POPULATION

With a median age of 41.5 years, the County is facing the challenges that arise from an aging population in conjunction with little to no population growth over the previous decade. The County's median household income was \$62,070 in 2023, which was \$4,116 and \$13,079 less than the respective state and national medians. Approximately 12.3 percent of the County's population is at or below the poverty line. Approximately 26.3 percent of the community identifies themselves as an ethnicity other than White (Non-Hispanic).

EDUCATION

Catawba County has 44 public schools across three school systems with approximately 22,222 combined students. The largest system, Catawba County Schools, is also the County's largest employer. Over the past 12 years, the number of enrolled students in Catawba County's public schools has decreased 9.4 percent from 24,523 in 2012 to 22,222 in 2024. For 2021, the average 4-year graduation rate for the three systems combined was 88.9 percent, above the statewide rate of 86.4 percent. Individually, Newton-Conover City Schools had highest graduation rates at 92.0 percent, Catawba County Schools' rate was 86.7 percent, and Hickory City Schools' was 88.1 percent.

Catawba Valley Community College (CVCC) offers more than 50 programs of study with one- and two-year degree programs, a two-year college transfer program, and continuing education classes.

While funding public schools is primarily a State responsibility, approximately 41 cents of every local property and sales tax dollar is dedicated to current expense (operating), capital and debt service needs of the three public school systems and CVCC.



HIGHER EDUCATION

The County is home to Lenoir-Rhyne University (LRU), a liberal arts institution founded in 1891 offering students more than 50 undergraduate majors and more than 20 graduate programs in five schools of study: Arts and Sciences, Health Sciences, Education and Human Services, Professional and Mathematical Studies, and Theology.

For the past several years, LRU has offered a scholarship program called the Lenoir Rhyne Promise. The program is available to any North Carolina resident who is a first-year undergraduate student with a 3.5 or higher high school GPA or to a transfer undergraduate student with more than 30 earned credit hours from an accredited North Carolina community college and a 3.5 GPA. Students who apply to LRU and meet the qualifications will automatically be enrolled in the program.

App State Hickory, announced in late 2021 by Appalachian State University, opened its Catawba County campus in the fall of 2023. The new 15.7-acre campus is a strong public university presence in Catawba County and the surrounding MSA, which had previously been the State's largest metro area without one. The Hickory campus offers more than 100 undergraduate majors along with a host of on-site student services, including a library, success coaching, career development, and access to student clubs and organizations.

With the official opening of Fall 2023 enrollment, App State Hickory offered a \$2,000 Hickory First scholarship to the first 500 students enrolled. To help ensure App State Hickory's degree programs align with the MSA's higher education and future workforce needs, Catawba County is among 39 public and private sector leaders collaborating with the university through the App State Hickory Campus Advisory Council. App State is currently developing collaborative plans for a Hickory Connect Innovation District in conjunction with the growth of the Hickory campus. The plan is rooted in blending the campus into a connected network of streets and paths that link it to the larger Hickory Innovation District and set the framework for future campus expansion.

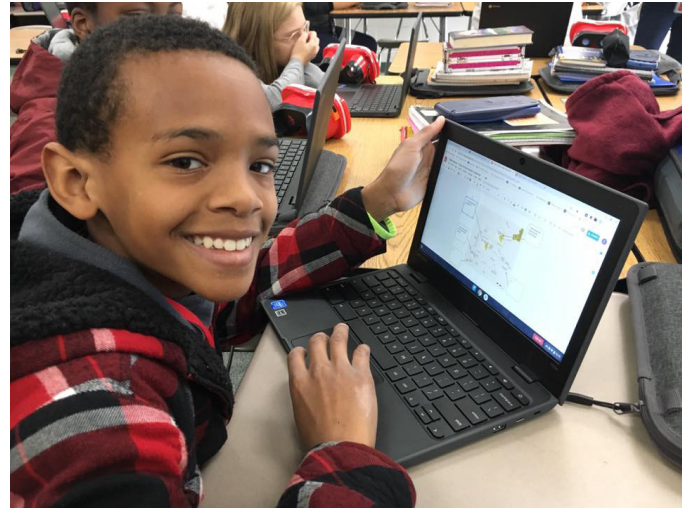
PARTNERING TO SUPPORT EDUCATION & WORKFORCE DEVELOPMENT

Building upon the core strengths of the local economy, Catawba County has made significant strides in preparing its workforce with the skills to meet current and future labor needs of local employers. As employment opportunities continue to grow and long-tenured skilled workers approach retirement, cross-sector partnerships among local governments, the business community, education systems, and industry-specific resources have institutionalized a full-spectrum approach to connecting local talent with available jobs.

Several key initiatives that have emerged from these partnerships are highlighted here.

K-64 is an outgrowth of the Board of Commissioners' Strategic Plan to proactively drive economic and population growth. While it revolves around education, K-64 fundamentally aims to broaden opportunities for residents to pursue viable careers and for employers to fill in-demand jobs. Through sustained collaboration across the County's educational spectrum and the private sector, K-64 aims to cultivate relevant workforce education pathways starting from kindergarten (K) through retirement (64).

By the start of the 2019-20 school year, K-64 had equipped more than 14,000 7th-12th grade students in the County's three public school systems with Chromebooks.



The goal was to increase students' access to technology in order to enable individualized learning inside and outside the classroom, which proved invaluable when the COVID pandemic severely limited in-school learning. K-64 is currently focused on connecting students and job-seekers with local careers through an innovative online career search platform called Xplore 64. From 2018-2022, Catawba County committed \$1.3 million per year in investment capital for the K-64 initiative. In FY2023, the County set aside \$1.1 million to maintain 1-to-1 technology and \$200,000 in matching funds for the CVCC Scholars program.

The Workforce Solutions Complex at CVCC, which opened in early 2019, is a concrete example of how Catawba County is transforming to fill the jobs of today and tomorrow. The 80,400-square-foot, state-of-the-art facility brings together advanced equipment and instruction for hands-on training in a variety of industries, including Computer Engineering Technology, Electrical Engineering Technology, Computer Integrated Machining, Electronics Engineering Technology, Automotive Systems Technology, Welding, Mechanical Engineering Technology, Mechatronics and Robotics, and Heating/Ventilation and



Air Conditioning. The \$25.1M facility was funded by the County.

The ACT Career Readiness Certificate allows job seekers to show prospective employers that they possess basic skills required for today's workplace. This certification is recognized by more than 100 employers in the MSA, and the number is growing. Every public high school within Catawba County offers the certification. The Western Piedmont Workforce Development Board has worked to certify Catawba County as a Work Ready Community, which positions the County to quantify the skill levels of its workforce, identify gaps and develop plans to address those gaps. Based on this information, educators, local businesses, and governments build career pathways aligned to the needs of business and industry. The County has achieved 100 percent of ACT's National Career Readiness Certificate goals.

Catawba Valley Community College's Academy programs, including the **Catawba Valley Furniture Academy**, the **Catawba Valley Manufacturing Academy** and the **Construction Careers Academy**, are private-sector-driven training programs that prepare students for high-demand, skilled positions in targeted local industries. Designed in partnership with local businesses, the academy provides industry-specific training and leads directly to employment opportunities with participating companies.



Catawba Apprenticeship Network is a training pipeline for enrolled high school juniors and seniors in Catawba and Alexander counties. Based on the German apprenticeship model and accredited by the North Carolina Department of Commerce, this highly competitive 4-year program ensures students are career-ready at graduation by providing 8,000 hours of paid on-the-job training that counts toward an Associate Degree in Mechatronics Engineering Technology or Computer Integrated Machining Technology from CVCC. These degrees often serve as the foundation for future four-year degrees in fields such as mechanical engineering. Additionally, students earn Journeyman Certificates upon graduation, qualifying them for immediate work in skilled trades such as Mechanical Maintenance Technician, Electrical Maintenance Technician, Mechatronics Technician, Tool & Die Maker, and Computer

Numerically Controlled Machinist, among others. Not only do these high-performing students leave the program with degrees, but they do so without incurring any college debt and are employed full-time by the sponsoring company, earning at least \$34,000 per year and gaining pathways to jobs with earning potential of \$65,000 to \$86,000. Students are selected to participate annually from the County's three public school systems through a competitive process. The program is supported by several advanced manufacturing companies in the area.



The Manufacturing Solutions Center (MSC) I and II, a branch of CVCC, helps entrepreneurs and works with companies in all 50 states and over 150 countries to conduct product testing or prototyping, or to find domestically-made production inputs. MSC has worked with such nationally known companies as Keen, Merrell, 3M, Nike, Hanes Brand, LL Bean, Lands' End, Target, Polartec, Boeing, and Ralph Lauren.

MSC focuses on helping companies and entrepreneurs bring a product to market, improve product quality and production, increase sales, and create and retain jobs. MSC has also established itself as a regional expert in prototype development using 3D printing. To improve product quality, the MSC has an accredited ISO/IEC 17025 testing laboratory at its 10,000 square foot manufacturing incubator, where microbiological, thermal, and mechanical testing for textiles is performed. To help increase sales, MSC develops marketing materials and works to identify new or expanded export and marketing opportunities.

The Center aids entrepreneurs in transforming concepts into finished marketable products by bringing together all of the resources needed to successfully launch a product. MSC has facilitated development of such innovative products as wearable technology that regulates blood circulation, delivers active ingredients to the skin through the fabric, and integrates QR codes into the material so it can be scanned and tracked throughout the production process.

In 2021, the City of Conover received a \$9 million appropriation from the State to construct MSC II through a public-private partnership with the MSC and a private investment firm. This second facility is located on the same

campus as the original MSC (MSC I) and was completed in early 2023. The new facility houses new lab and testing facilities that expand on the resources provided by MSC I, as well as several independent companies that formed from the MSC I business incubator program.

At America's Competitiveness Forum in 2014, the MSC was recognized by the US Department of Commerce as one of the top economic job creation programs.

LOCAL ECONOMY

Catawba County is part of the Hickory Metropolitan Statistical Area (MSA), which includes Alexander, Burke, Caldwell, and Catawba counties.

The retail and employment hub of the Hickory-Lenoir-Morganton Metropolitan Statistical Area, Catawba County has successfully diversified and balanced its traditional manufacturing base of furniture, textiles, and telecommunications through comprehensive economic development efforts to recruit new non-manufacturing sectors. Its prime location at the junctures of I-77 and I-40 with less than an hour's drive to Charlotte Douglas International Airport adds to Catawba County's desirability as a business hub.

The County has made strides to diversify the tax base, with Apple, Inc., Microsoft, Target, and Cataler serving as a few examples of newer employers helping to enhance the County's data center, distribution and automotive manufacturing sectors. The County's primary employers also reflect this changing economic environment, with the County's three school systems and two medical centers showcasing the strength of the local educational and health services sectors.

UNEMPLOYMENT AMONG THE LOWEST IN NORTH CAROLINA

The County's unemployment rate peaked at 18.9% in April 2020 due to the pandemic, but has decreased to 3.6% in February 2024 per the North Carolina Department of Commerce. This unemployment rate is higher than State's February 2024 rate of 3.5% and lower than the national February 2024 rate of 3.8%.

STRONG RETAIL SALES & TOURISM PERFORMANCE INDICATE SUSTAINED RECOVERY

Catawba County remains a retail magnet for the region, capturing 59% of the \$6 billion in retail sales from the four-county MSA, while accounting for only 44% of the population. Catawba County's taxable sales of \$3.5 billion showed an increase from 2021-2022 of 7%. Statewide, the County ranks 18th in population but 14th highest in taxable sales.

Statewide, the County ranks 18th in population but 15th highest in taxable sales. These figures cement Catawba County's position as a regional retail destination highlighted by furniture and automotive corridors, shopping options ranging from local boutiques to popular box stores, and a vibrant restaurant scene. The strength of the County's

retail hub draws visitors from surrounding communities and generates significant taxable sales within the County. The State's recent extension of sales tax to certain services, including tickets for entertainment events, has positively impacted the County's taxable sales activity.

This economic sector is buttressed by the presence of a wide range of cultural amenities that appeal to all audiences, including the following examples:

Catawba Science Center
Green Room Community Theatre
Hickory Choral Society
Hickory Community Theatre
Hickory Crawdads Baseball Team
Hickory Football Club
Hickory Metro Convention Center
Hickory Motor Speedway
Hickory Museum of Art
Newton-Conover Auditorium
Newton Foothills Folk Art Festival
Oktoberfest in Downtown Hickory
Western Piedmont Symphony

Recent and continuing downtown redevelopment efforts, including those in the cities of Hickory, Conover, and Newton, have resulted in the improvement of outdoor walkability and gathering spaces and the installation of outdoor amphitheaters that host frequent concerts, festivals, and events annually.

ECONOMIC DEVELOPMENT

Catawba County has taken a proactive, aggressive approach in charting its economic future through targeted expansion. In the past few years, job gains have been made as a result of significant expansion projects – funded both privately and in partnership with the public sector - occurring in a wide range of industries from traditional manufacturing to high-tech. This mix of public-private partnership and private investment underscores the County's balanced economic health and resiliency.

To further bolster these efforts, the County continues to actively recruit and attract targeted national and international companies with a focus on higher-wage industries like information and advanced manufacturing, the latter of which leverages the County's skilled workforce.

Thanks to the efforts of the Catawba County Economic Development Corporation, \$4.78 billion in investment and more than 5,510 jobs have been announced since 2013. 335 jobs and \$161.2 million investments were announced in 2023.

PARTNERING TO STIMULATE GROWTH

Catawba County is committed to supporting new and existing business and industry through the delivery of high quality government services supported by a low and stable property tax rate. The County actively collaborates with the private sector, municipalities, and the EDC to attract new businesses, development, and jobs. Recognizing the

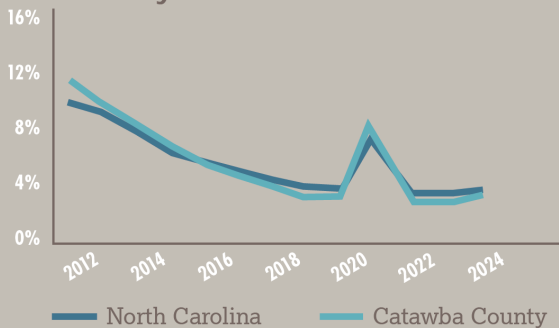
UNEMPLOYMENT

NC Department of Commerce
2023 4th quarter avg

3.6%



Unemployment rate in Catawba County continues to decrease



TOP 10 EMPLOYERS

NC Department of Commerce



Catawba County School System



Catawba Valley Medical Center



Corning Optical Communications LLC



CommScope



Target Stores Div.



Catawba County Government



Wal-Mart Associates Inc.



Duke LifePoint/Frye Reg. Med. Ctr.



Apple, Inc.



GKN Driveline Newton

Trivium Corporate Center is a 270-acre Class A Business Park developed jointly by Catawba County and the City of Hickory. The park is being developed incrementally over time in an effort to create job opportunities in advanced light manufacturing facilities, technical operations, and corporate headquarters. The vision for the park is to have amenities such as community walking/cycling trails, community gardens, and open green space to accentuate the site's character, and to appeal to business prospects in a corporate, upscale environment where light manufacturing, engineering, and innovation co-exist and augment the greater community. The County's share of the total commitment is \$10.9 million. In August 2018, Corning became the first tenant in the park, announcing plans to build a cable manufacturing facility for its Optical Communications business segment, committing to create approximately 110 jobs and invest \$60 million in this location. Since then, four more Trivium tenants have committed to fill 5 of Trivium's 9 available sites. Cataler North America Corporation, a Toyota Motor Corporation affiliate, announced plans to construct a manufacturing facility for the production of automotive catalysts for some of the world's largest producers of automobiles, committing to create 151 jobs and invest a minimum of \$42 million. American Fuji Seal, a Japanese owned company manufacturing shrink wrap packaging, announced plans to establish a facility, committing to invest \$52 million and create 101 jobs. This was followed by an announcement from Gusmer Enterprises, a manufacturer of liquid filtration

RETAIL SALES

NC Department of Revenue 2022-23



\$3.5
BILLION

VISITOR SALES

NC Department of Revenue 2022-23



visitors spent
\$331.48
MILLION

25th
in the State

need to take action in order to stimulate economic growth, Catawba County invests in the following partnerships and strategies.

media and devices, to construct a facility with commitments to invest \$38.2 million and create 73 jobs. Most recently, in September 2021, Corning announced plans to build a second facility in the park, resulting in a combined commitment to invest \$150 million and create 200 jobs. Based on the success of Trivium Corporate Center, in June 2021, Catawba County and the City of Hickory acquired 108 acres directly across the road from Trivium Corporate Center to develop Trivium Corporate Center East. The new site's conceptual plan has allotted six more lots for manufacturing or flex building development.

YEAR	BUSINESS INVESTMENT	JOBS
2023	\$161,150,000	335
2022	\$1,070,000,000	157
2021	\$856,477,427	1,199
2020	\$153,402,855	776
2019	\$110,233,000	423
2018	\$129,706,086	531
2017	\$1,448,570,000	361
2016	\$199,575,188	490
2015	\$488,755,982	420
2014	\$137,374,352	320
2013	\$22,704,651	498
Total	\$4,777,949,541	5,510

The NC Data Center Corridor builds on Catawba County's existing asset base related to fiber optic cable production and emerging technology. The County – in partnership with local governments and the Economic Development Corporation – has had success in attracting data centers to the community. This strategy leverages the presence of other major data centers in surrounding communities, as both Facebook and Google have data centers in the Piedmont region.

In 2009, the County enticed Apple, Inc. to construct a data center facility on a 183-acre site within the County. This site, located in the town of Maiden, is Apple's only east coast operations facility and serves as its data center headquarters housing its iCloud suite of services (storage, word processing, presentation software, Find My iPhone, etc.). With an initial investment of \$1 billion, 150 new jobs and 250 additional contract workers to operate the facility, this was the largest economic development project in the history of the County and the State. In April 2022, Apple committed to invest another \$448 million in Maiden facility expansion. The County's largest taxpayer, Apple, Inc. has also expanded into the solar industry with a 170-acre site adjacent to the data center, a 200-acre site nearby in Conover, and a 105-acre site in Claremont. Solar energy

from the first site is used to power the data center, making it the largest end-user solar farm in the country.

In 2012, Bed Bath & Beyond, Inc. built a \$36.8 million data center in the County, located in a 48,000-square-foot facility in Claremont Industrial Park.



INVESTMENT HIGHLIGHTS

Microsoft Corp. – Microsoft announced in November 2022 that the company plans to invest a minimum of \$1 billion in the phased development of four datacenters in Catawba County over the next 10 years. The datacenters will be located in Conover, Hickory and Maiden and will create at least 50 new jobs. Investment in each municipality will be \$332 million, with an additional \$33 million to Hickory for its second site, over 10 years.

CommScope Inc. - In July 2023, CommScope, a global leader in infrastructure solutions for communication networks, announced a major business expansion at its Catawba County facilities. With more than 1,600 Catawba County employees, the company plans to invest \$60.3 million over the next four years to enhance production capabilities and create 250 new positions.

WestRock Company - Westrock, leading provider of differentiated paper and packaging solutions, announced in July 2023 that the company plans to expand its existing manufacturing facility in Claremont. Over the next three years, WestRock is expected to create 50 new jobs and invest a minimum of \$47 million to construct and equip a 285,000 square foot expansion of the company's existing facility in Claremont.

Wanzl North America (Technibilt) - In November 2023, Wanzl, a leading solution provider and global manufacturer of retail equipment, announced a significant renovation at its Catawba County facility. The largest manufacturer of shopping carts in North America, the German-owned company plans to invest at least \$15 million and create 10 new jobs over the next three years.

Millwork & Panel LLC - Millwork & Panel, a residential siding manufacturer and indirect subsidiary of CertainTeed Holding Corporation, announced in December 2023 a significant expansion at its Catawba County site. The company is set to invest at least \$27.8 million over the next five years, and will create a minimum of 48 new positions, underscoring the company's commitment to innovation, growth, and its employees in the region.

In late 2022, Microsoft joined the County's data corridor with a commitment to invest \$1 billion in building four data center sites in Hickory, Conover and Maiden. The sites are anticipated to create a minimum of 50 initial jobs. Construction of all four sites will be underway by the end 2024. As part of its community investment model, Microsoft has begun identifying activities in Catawba County that will benefit from its sponsorship and unique resources with a focus on STEM education, food insecurity, and the environments. Microsoft has already invested directly in the Catawba County community through outreach, volunteerism, and grants to local organizations including the County's three K-12 school systems, Carolina Land & Lakes, Catawba Lands Conservancy, Catawba Science Center, and the county's largest food assistance pantry. Microsoft is also collaborating with Catawba Valley Community College to create a Datacenter Academy in the college's Workforce Solutions Complex in an effort to develop a future workforce trained in datacenter operations and management.

OTHER SUPPORT

Catawba County contributes funding to programs offered by The Chamber of Catawba County that help fill jobs and support the growth of local businesses. "The Catalyst: Entrepreneurs Supporting Entrepreneurs" is a collaborative of local founders, mentors and entrepreneurial support representatives (Chamber, SBTDC, the CVCC Small Business Center, SCORE, LRU Center for Social & Commercial Entrepreneurship). The collaborative's aim is to optimize positive economic impact and grow Catawba County's start-up community by providing support to high-growth ventures and lifestyle businesses through mentors and unique programming.

County funding is also used to support HKY4Vets, a program dedicated to connecting veterans and their families with in-demand career opportunities in Catawba County as they transition back to civilian life. The program is a partnership between The Chamber and the Economic Development Corporation.

Catawba County helps support The Chamber's "Leadership Catawba" program, which brings together upcoming local leaders from a variety of organizations for a 6-month leadership development and community building experience. With the goal of community leadership succession, the experience provides participants with information about the social, economic, and political dynamics of the community and encourages them to get involved.

Catawba County continues to support the Convention and Visitors Bureau (CVB) and The Chamber's Visitor Information Center. Both organizations bring attention and money to the local economy through the promotion of conventions, conferences, local heritage events, and tourism.

MEDICAL ASSETS

With two regional medical centers and an extensive system of physicians, specialists and healthcare resources, Catawba County is well positioned to meet the current and future medical needs of the community. This ranges from accessible family practices and urgent cares to leading-edge diagnostic and treatment services in a variety of medical fields.



Catawba Valley Medical Center (CVMC) is the largest not-for-profit community hospital in the region and the County's second largest employer. While technically owned by Catawba County, CVMC is completely self-supporting. In 2017, the hospital combined its Catawba Valley Medical Group and Catawba Medical Foundation to form Catawba Valley Health System (CVHS), which is comprised of not only the medical center, but also a large medical group with primary and specialty care providers, an acute care facility, urgent care facilities, and a foundation. Based on the quality of medical care provided by CVHS, the system's most recent awards include the following:

- First and only hospital in the State to receive five Magnet designations from American Nurses Credentialing Center (2001, 2005, 2010, 2014, and 2019)
- Women's Choice Awards: Outpatient Experience (2020-2023), America's Best 100 Hospitals for Patient Experience (2012-2017; 2020-2023), America's Best Stroke Centers (2019-2023), Best Hospital for Patient Experience in Obstetrics (2013-2023), America's Best Hospitals for Patient Experience in Bariatrics (2016-2023), America's Best Breast Centers (2018-2023)
- Joint Commission Advanced Primary Stroke Center
- Premier HIIIN Award for Excellence in Patient Safety (2019)
- Frye Regional Medical Center (FRMC), the County's 8th largest employer, has served the health and medical needs of residents of the Catawba Valley region since 1911. Acquired by Duke LifePoint in 2015, FRMC operates a 355-bed acute care hospital, a behavioral health hospital, urgent care facilities, and a network of primary and specialty care providers. Recent awards recognizing the quality of FRMC's services include the following:
- The Joint Commission Advanced Heart Failure Certification (2023)

- U.S. News and World Report High Performing Hospital for Heart Attack, Heart Failure and COPD (2023)
- Leapfrog Safety Grade A (Spring 2022)
- American College of Cardiology Excellence in Cardiac Catheterization (2022)
- Accredited Comprehensive Center for Bariatric Surgery (2022)
- ACC HeartCARE Center of Excellence (2021)
- CMS Three Star Rating (2021)
- CHAMPION STAR Partner Status with NC Department of Public Health Stewardship of Antimicrobial Resources (STAR)
- Accredited Comprehensive Center for Bariatric Surgery (2022)
- ACC HeartCARE Center of Excellence (2021)
- CMS Three Star Rating (2021)
- CHAMPION STAR Partner Status with NC Department of Public Health Stewardship of Antimicrobial Resources (STAR)

QUALITY OF LIFE ASSETS

Catawba County's Strategic Plan places emphasis on enhancing the county's good quality of life to help drive economic and population growth. Two of the more visible ways Catawba County does this are through the County's libraries and parks.

The Catawba County Library System aims to empower lives and build community by bringing people, information, and ideas together. The system is comprised of seven brick-and-mortar locations – the Main Library in Newton and branches in Claremont, Conover, Maiden, Sherrills Ford-Terrell, Southwest Hickory, and St. Stephens – and the award-winning Library to Go, a “library on wheels” that brings information and technology resources to community centers, schools, senior centers, daycares and local events in underserved parts of the county.



In addition to Library to Go, the Library System has implemented several recent initiatives aimed at increasing access to information and cultural resources.

The Library Pick Up Locker at CleanWave Laundry provides convenient, free access to books through an innovative self-service locker system. The locker is located in a laundromat in the Town of Long View, which is not served by a library branch. The project was supported with grant funds from the Institute of Museum and Library Services under the provisions of the Library Services and Technology Act (LSTA) as administered by the State Library of North Carolina, a division of the NC Department of Natural and Cultural Resources.

WiFi for All is a two-pronged effort to decrease the gap in the digital divide by partnering with community organizations to establish spaces with free public access wireless Internet and to provide Internet enabled devices for individuals to borrow from the library. It expands free access to broadband Internet on simple devices and at locations convenient to community members who cannot afford their own device or to have the Internet at home. As a result, more people in underserved neighborhoods have critical access to the information highway, empowering them to make more informed decisions about their own situations and improve their opportunity to succeed in society.

Through Hmong Keeb Kwm: The Hmong Heritage Project, the Library System worked with the local Hmong community, the Historical Association and DigitalHeritage NC to collect, curate, and preserve a digital collection of the twentieth-century history of Hmong migration and community building within the region. The project not only helped the Library System strengthen and build community through collaborations with citizens and partners, but also increase the authentic representation of a previously underrepresented segment of the population.

The Catawba County Park System, which was formed in 1999 with the opening of Riverbend Park, has provided opportunities for County residents and visitors to experience and enjoy the County's abundant natural heritage through a variety of passive recreational amenities, including extensive trail systems and waterways. The system is now comprised of four parks encompassing nearly 1,500 total acres: Riverbend Park in Conover (est. 1999), Bakers Mountain Park in Hickory (est. 2002), St. Stephens Park in Hickory (est. 2008), and Mountain Creek Park in Sherrills Ford (est. 2022).

Because of its role as a significant asset to the county's quality of life, the Catawba County Park System was deemed a key factor in the Catawba County Board of Commissioners' Strategic Plan for the county. To date, this has resulted in three major park system enhancements, including the expansion of the county's existing Riverbend Park from 481 to 690 acres in 2019 and development of the new 606-acre Mountain Creek Park, which opened in 2022. Taken together, these two projects more than doubled the size of the entire park system.



The third enhancement, initiated in April 2021, involved several operational changes: increasing access to the park system from 6 to 7 days a week (for a total of 362 operating days per year), opening all parks one hour earlier year-round, and increasing staff. These changes were in response to rising park visitation numbers, which had been nearing 200,000 annually and are now more than double that number thanks to the opening of Mountain Creek Park. Due to the increasing demands on the park system and its importance to local quality of life, a standalone Parks Department was established with a full-time Parks Director in 2024.

A LEADER IN ENVIRONMENTAL STEWARDSHIP

The County has a long history of environmental stewardship, demonstrated most notably by its robust recycling and waste reduction program. Catawba County earned top rankings for both our common household recycling rate and overall recycling rate statewide by the North Carolina Department of Environmental Quality's Division of Environmental Assistance and Customer Service based on per capita recycling rates for Fiscal Year 2021/22. The recycling rate for common household materials compares the effectiveness of programs recovering cans, bottles, paper, and cardboard. The overall recycling rate includes additional materials such as concrete, shingles and wood wastes, as well as special and hazardous wastes like televisions, used motor oil and used cooking oil. Catawba County recycled the second highest number of pounds per person for common household recyclables at 252 pounds per person while coming in as the third highest rate for overall recycling at 320 pounds per person. Since 2000, the County has ranked among the top five counties in the state in both categories.

In 2019, Catawba County was recognized as one of the Top 5 Counties for Clean Energy Investment by the NC Sustainable Energy Association. The Catawba County EcoComplex and Resource Recovery Facility, winner of the 2015 Harvard Ash Center Bright Ideas in Government Award and a 2013 Energy Leadership Award from the Charlotte Business Journal, is designed to protect the County's environment and promote economic development by attracting jobs in the green

energy, agricultural and environmental sectors. In 2014, the County leased the biodiesel facility to Blue Ridge Biofuels in a move that generated consistent revenue for the County while increasing the company's biodiesel production capacity from 500,000 gallons a year to 3 million gallons a year starting in 2017.

Another component of the EcoComplex is the landfill gas-to-energy project established in 1999. The project involved the use of generators fueled by raw landfill gas and the sale of the excess electricity the produced to Duke Energy. In 2022, the County entered into an agreement with MAS Energy to convert the County's existing landfill gas-to-energy project into a renewable natural gas project, with 8% of gross revenue provided to county from the sale of renewable natural gas.

LONG-TERM VISION

Driven by a long-term vision that combines fiscal responsibility with strategic growth, Catawba County is committed to fostering a positive business climate and enhancing quality of life. From education and economic development to cost of living and cultural amenities, local government leaders and community stakeholders are working to create opportunities that will enable Catawba County's citizens and communities to thrive well into the future.



catawba county
MAKING. LIVING. BETTER.





catawba county
MAKING. LIVING. BETTER.

BUDGET OVERVIEW & STRUCTURE



READER'S GUIDE

Local government, like most industries, has a vocabulary all its own. The Reader's Guide is designed to help the average reader use this document by explaining how the document is organized and by defining some of the common terms used in local government finance.

PURPOSE OF BUDGETING

The primary purpose of budgeting is to formally convert Catawba County's plans and policies into current year services and programs. The budget provides detailed financial information on the costs of services and the expected revenues for the upcoming fiscal year. The budget process also provides a forum for reviewing progress made in the current year and the levels of service provided by local government and for setting priorities for services in the upcoming years to meet the needs and requirements of citizens.

ACCOUNTING STRUCTURES & SYSTEMS

As a means of tracking and accounting for money, the operations of the County are divided into Funds. Within funds are smaller designations including functions, departments, organizations, line items, and project numbers depending on the fund.

FUNDS & FUND STRUCTURE

The County uses four basic fund types: General, Special Revenue, Capital, and Enterprise. Each of these fund types has its own specific legal and accounting requirements. The easiest way for most people to think about funds is to compare them to bank accounts. Money comes into a fund from a variety of sources and is then used to provide services to the public. As with a personal bank account, funds have to take in at least as much money as they spend, and by law, budgets for funds must be balanced. What this means is a governmental unit cannot plan to spend more than it will take in.

The budget appropriates funding in 40 total funds with the largest being the General Fund. There are 3 major funds marked by an * while the remaining funds are non-major funds. From a budget perspective, the General Fund Like funds are separate funds but are accounted for in the financial statements as part of the General Fund, so all are marked as major funds below.

GENERAL FUND & GENERAL FUND-LIKE FUNDS

General Fund*

The General Fund is the primary operating fund of the County. It is used to account for all financial resources of the general government, except those required to be accounted for in another fund. The primary revenue sources are ad valorem taxes, sales taxes, Federal and State grants, and other various taxes and licenses. Within the General Fund are seven Functions: General Government, Public Safety, Environmental Quality, Economic & Physical Development, Human Services, Education, and Culture. A function is a group of departments and/or organizations that accomplish a similar general purpose. For example, the Sheriff's Department and the Emergency Services Department are part of the Public Safety Function. Divisions within departments are divided into Organizations. For instance, Narcotics and Jail are examples of Organizations

budgeted in the Sheriff's Department. Each of these accounting units facilitates the tracking of costs and effectiveness of services provided to the public.

Self-Insurance Fund*

The County is self-insured. This fund is used to track the County's cost for wellness, employee health and dental insurance, property and general liability insurance, and workers' compensation.

Reappraisal Fund*

The County maintains this fund as required by North Carolina General Statutes for financing the cost of the next reappraisal.

Register of Deeds Automation and Preservation Fund*

In 2002 new legislation created an Automation Enhancement and Preservation Fund and expanded the uniform fees for services charged by Register of Deeds. This increase in fees is to be used to enhance the standards for instruments to be registered in the Office of the Register of Deeds. Revenues in this Fund are to be spent on computer and imaging technology enhancements in the Register of Deeds Office. Revenues are based on 10% of the total for Marriage Licenses, Recording of Legal Instruments, UCC Filing Fees, and Miscellaneous Revenues. The remaining 90 percent of these revenues are recorded in the Register of Deeds cost center in the General Fund.

General Capital Reserve Fund*

To account for funds set aside for future capital and/or debt service.

SPECIAL REVENUE FUNDS

Emergency Telephone System Fund

Established in accordance with North Carolina law to account for the revenues received from the 911 charges and the expenditure of those funds for the emergency telephone systems.

Federally Seized Properties and Monies Fund

To account for the revenues received by the Sheriff's Department for drug reimbursements and the expenditure of those funds to further narcotics enforcement efforts.

State Unauthorized Substance Abuse Fund

To account for the revenues received by the Sheriff's Department for controlled substance tax and the expenditure of those funds to support the Sheriff's efforts to deter and investigate drug crimes.

Hospital Reserve Fund

To account for funds held in reserve for Catawba Valley Medical Center to finance and construct major Hospital capital projects, if needed, and the school nurse program at Public Health.

Rescue Squads Fund

To account for the accumulation of funds for the financing of future capital needs of the four rescue squads within the County.

Library Endowment Fund

To account for donations stipulated for the purchase of Library books.

Gretchen Peed Scholarship Fund

To account for donations stipulated for scholarships.

Parks/Historic Preservation Trust Fund

To account for donations and other funds stipulated for park expenditures.

Community Development Fund

To account for the accumulation of funds for the financing of critical housing needs for low-income families within the County.

American Rescue Plan ARP Fund*

To account for revenues received under the American Rescue Plan Act and expenses related to COVID-19 response.

Opioid Settlement Fund

To account for revenues received from the NC Opioid Settlement to support treatment, recovery, harm reduction, and other life-saving programs and services in the county.

Fines and Forfeitures Fund

To account for fines and forfeitures due to local school systems in a method consistent with Governmental Accounting Standards Board (GASB) Statements 84 and 97.

DSS Representative Payee Fund

To account for funds received and distributed on behalf of child and adult Social Services clients in a method consistent with Governmental Accounting Standards Board (GASB) Statements 84 and 97.

Deeds of Trust Fund

To account for the state portion of revenue from the filing of deeds of trusts and mortgages in a method consistent with Governmental Accounting Standards Board (GASB) Statements 84 and 97.

Fire Protection Service Districts Funds

The County maintains fourteen separate fire protection service district funds under its budgetary control to account for tax receipts and disbursements to the fire districts.

CAPITAL PROJECTS**General Capital Projects Fund***

To account for the financing and construction of all major general government capital projects.

Schools' Capital Projects Fund

To account for the financing and construction of annual capital projects for the three school systems and community college in the County.

Schools' Construction Fund

To account for the financing and construction of major capital projects for the three school systems and community college in the County.

SECC Water & Sewer District Capital Fund

To account for the financing and construction of all major water and sewer capital projects in the SECC Water & Sewer District established under G.S. Chapter 162A effective May 9, 2021.

Water & Sewer Capital Projects Fund

To account for the financing and construction of all major water and sewer capital projects in the unincorporated sections of the County.

Solid Waste Capital Fund

To account for the financing and construction of all major solid waste capital projects.

ENTERPRISE FUNDS**Water and Sewer Administration Fund**

This fund accounts for the operations of the County's water and sewer activities.

Solid Waste Management Fund

This fund accounts for the operations of the County's solid waste activities.

SECC Water & Sewer District Fund

This fund accounts for the operations of the SECC Water & Sewer district established under G.S. Chapter 162A effective May 9, 2021.

DEPARTMENT/FUND RELATIONSHIP

	General Funds				Capital Project Funds			Special Revenue Funds										Enterprise Funds										
	General	Self Insurance	Reappraisal	Register of Deeds Automation and Preservation	General Capital Reserve	General Capital Projects	Schools' Capital Projects	Schools' Construction	SECO Water & Sewer District Capital	Water & Sewer Capital Projects	Solid Waste Capital	Emergency Telephone System	Federally Seized Properties and Monies	State Unauthorized Substance Abuse	Hospital Reserve	Rescue Squads	Library Endowment	Getchman Paid Scholarship	Partis-Historic Preservation	Community Development	CARES Act	Fines and Forfeitures	DSS Representative Payee	Deeds of Trust	Fire Protection Service Districts	Solid Waste Management	SECO Water & Sewer District	Water & Sewer Administration
Board of Commissioners	X																				X							
County Manager	X																				X							
Electors	X																				X							
Finance	X																				X							
Tax	X		X																		X							
Register of Deeds	X			X																	X							
Human Resources	X	X																			X							
Other Government	X																											
Government Agencies - Justice Center	X																											
Debt	X																											
Communications Center	X											X									X							
Emergency Services	X															X					X				X			
Sheriff & Jail	X					X							X								X							
Other Public Safety	X					X																						
Cooperative Extension	X																				X							
Soil & Water Conservation	X																				X							
Forestry	X																											
Economic Development	X					X																						
Facilities	X					X															X							
Planning, Parks & Development	X					X													X		X							
Technology	X					X															X							
Utilities & Engineering	X					X			X	X	X								X		X					X	X	
Social Services	X								X												X					X		
Public Health	X																		X		X							
Partners Behavioral Health	X																											
Management																												
Other Human Services	X																											
Education	X						X	X																				
County Library	X					X											X				X							
Other Cultural																												

ABOUT THIS DOCUMENT

This budget document summarizes all service functions provided by Catawba County government and represents the annual plan for the allocation of resources. The budget presented covers the period of July 1, 2024 to June 30, 2025 ("Fiscal Year 2024/25").

The budget document is divided into functions (each function has a divider page). The functions of the General Fund make up the first seven sections of this document, and all remaining funds are in the section titled Other Funds. Each department has a summary sheet that shows the total funding for that department and how the dollars will be spent. The organizations within each department have pages listing the objectives/outcomes to be achieved and major categories of funding sources and expenses. Within Organizations are accounts or line items. These are the basic units of measure in the budget and make it possible to determine, for example, how much money is spent on books in the Main Branch of the Library.

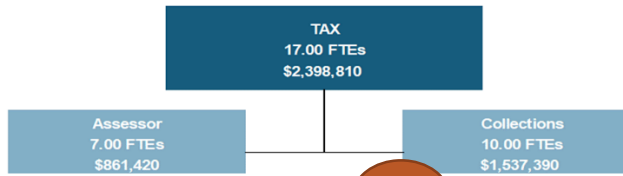
This document does not show every line item, but groups the line items in easier-to-read, general categories. For example, all money received from the State is shown in that major category, despite the fact that there may be several different line items or types of State revenue. Expense categories shown in the budget are: Personal Services, Supplies and Operations, and Capital Outlay. Personal Services include salaries, benefits, and part-time or temporary wages. Supplies and Operations include office supplies, books, travel, utilities, and other similar costs. Capital Outlay accounts for the purchase of equipment that costs more than \$5,000.

For each County Function, a summary report is provided at the beginning of each section providing information on the departments, services, and expenditures captured by that function. Subsequent departmental pages provide organizational, performance, and financial information from Fiscal Year 2022/23 (Actual), Fiscal Year 2023/24 (Current), and Fiscal Year 2024/25 (Requested and Recommended). See Guide to Departmental Sections for detailed information on navigating department and division information.

GUIDE TO DEPARTMENTAL SECTIONS

TAX DEPARTMENT

DEPARTMENT DESCRIPTION



ASSESSOR

Ensure all real and personal property is listed annually to the owner of record as of January 1st each year as mandated by the General Statutes of North Carolina.

COLLECTOR

To collect and account for all current and delinquent County and City Ad Valorem taxes charge to the Tax Collector, all County beer/wine retail licenses, issue all mobile home moving permits collect all fire protection service district revenue, and collect all fees related to garnishment, attachment, levy, judgement, and returned checks as provided by North Carolina law.

PERFORMANCE MEASUREMENT

ASSESSOR

Fiscal Year 2023/24 Outcomes	Mid-Year FY 23/24	Actual FY 22/23	Actual FY 21/22
1. Ensure all new construction is listed prior to billing by: a. Listing and measuring all new construction within the County b. Keying all required data to the CAMA system for valuation c. Checking valuation changes associated with the new construction d. Reviewing and entering all new construction prior to March 1.	On Target	Achieved	Achieved
2. Ensure a 95% accuracy rate annual tax mailings by implementing the following quality control measures prior to mailing: a. Utilizing information technology to evaluate potential issues critical to successful mailings b. Compiling lists of current and previous anomalies that impact these mailings c. Reviewing proof items provided by the print vendor to alleviate incorrect correspondence.	On Target	Achieved	Achieved

BUDGET HIGHLIGHTS

TAX

	2022/23 Actual	2023/24 Current	2024/25 Requested	2024/25 Recommended	Percent Change
Revenues					
Property Tax	\$117,300,382	118,069,000	123,240,000	\$123,240,000	4.4%
Privilege License Tax	7,690	7,500	7,500	7,500	0.0%
Contribution to General Fund	(117,300,382)	(118,069,000)	(123,240,000)	(123,240,000)	4.4%
Charges & Fees	361,254	444,564	444,990	444,990	0.1%
General Fund	1,859,763	1,914,929	1,966,320	1,946,320	1.6%
Total	\$2,248,707	\$2,366,993	\$2,418,810	\$2,398,810	1.3%
Expenses					
Personal Services	\$1,449,034	\$1,438,213	\$1,471,160	\$1,471,160	2.3%
Supplies & Operations	794,011	923,780	942,650	922,650	-0.1%
Capital	5,622	0	0	0	0%
Tax Refunds	40	5,000	5,000	5,000	0.0%
Total	\$2,248,707	\$2,366,993	\$2,418,810	\$2,398,810	1.3%
Expenses by Division					
Assessor	\$927,654	\$839,858	\$861,420	\$861,420	2.6%
Collections	1,321,053	1,527,135	1,557,390	1,537,390	0.7%
Total	\$2,248,707	\$2,366,993	\$2,418,810	\$2,398,810	1.3%
Employees					
Permanent	19.00	17.00	17.00	17.00	0.0%
Hourly	0.00	0.00	0.00	0.00	0.0%
Total	19.00	17.00	17.00	17.00	0.0%

The budget increase is driven by inflationary changes and salary and benefits adjustments.

FY	Time of Year	Dept./Division	Outcome	Type	Target	Actual
PY25	Initial	Tax Assessor	% of exempt and excluded properties audited	Performance measure	25%	
PY25	Initial	Tax Assessor	% correctly addressed tax mailings	Performance measure	95%	
PY25	Initial	Tax Assessor	% compliance of audited exclusions	Performance measure	95%	
PY25	Initial	Tax Assessor	% of new construction keyed by January 31st	Performance measure	100%	
PY25	Initial	Tax Assessor	% of unreturned listings completed	Performance measure	100%	
PY25	Initial	Tax Collector	% annual collection rate	Performance measure	99%	
PY25	Initial	Tax Collector	% review of delinquent accounts	Performance measure	100%	
PY25	Initial	Tax Collector	% of delinquent taxes for prior years collected using statutory remedies	Performance measure	3%	

- Each departmental section of the operating budget begins with an organizational chart that reflects the way in which the department's budget is organized and tells the reader which division pages will follow.
- The Departmental Services section describes the department's divisions and core functions.
- The financial table displays revenue, expenditures, and budgeted personnel for the entire department for the prior fiscal year (2022/23 Actual), the current fiscal year (2023/24 Current), and budgeted fiscal year (2024/25 Requested and Recommended).
- After the financial table this section presents an overview of the changes to the department's budget and may include specific information on approved requests.
- This section discusses budget outcomes for the fiscal year (2024/25) as well as the mid-year 2023/24 and prior year 2022/23 reports on outcomes and services.

- 6) This section is the updated FY2024/25 performance measure section for each department. The County is working on updating each department's performance measure and is still in an ongoing process of updating and finalizing the new and improved measures

FINANCIAL DOCUMENTS

The budget is the financial plan for County operations for the fiscal year beginning July 1, 2024 and ending June 30, 2025. The budget shows the source of revenue and how these sources will be spent. It also contains outcomes, goals, and objectives the County departments have set for the year. The budget and the audit are the key financial documents that the County uses to illustrate its financial plans and status. The budget looks ahead to the coming year and shows how funds plan to be spent, while the audit shows the County's year-end financial condition. The audit document is produced annually a few months after the end of each fiscal year (October or November) while the budget is produced annually at the beginning of each fiscal year (final copies are usually made available to the public in mid-July).

BASIS OF ACCOUNTING

Basis of Accounting refers to when revenues, expenditures, and the related assets and liabilities are recognized in the accounts and reported in the financial statements. Basis of accounting relates to the timing of the measurements made, regardless of the measurement focus applied.

All funds of the County are budgeted for and accounted for during the year on the modified accrual basis of accounting in accordance with North Carolina General Statute 159-26(c). Under the modified accrual basis, revenues are recognized in the accounting period in which they become measurable and available to pay liabilities of the current period. Expenditures are recognized in the accounting period in which the costs for goods or services are incurred (except for un-matured principal and interest on general long-term debt, which are recognized when due). On a budget basis, the Solid Waste Management Fund is accounted for using modified accrual. As an enterprise fund, at the end of the year, transactions are reported in the basic financial statements using full accrual.

The level of control, or level at which expenditures may not legally exceed the budget, is the department level for the General Fund and the fund level for all other funds. Any change in appropriation level of the fund must be approved by the Board of Commissioners. The County Manager or the Budget & Management Director may approve any changes within a fund that do not require an alteration of the appropriation level. Appropriations lapse at year-end, except appropriations for the Capital Improvement Plan Fund, which are carried forward until such time as the project is completed.

COMPENSATED ABSENCES

It is the policy of the County to permit employees to accumulate up to 30 days earned but unused vacation leave, with such leave being fully vested when earned. For the County, the current portion of the accumulated vacation pay and salary-related payments is not considered to be material; therefore, no expenditure or liability is reported in the County's governmental funds. The County's liability for accumulated earned vacation and the salary related payments as of the end of the year is recorded in the government-wide financial statements. For the County's proprietary fund, an expense and a liability for compensated absences and the salary related payments are

recorded within those funds as the leave is earned, if the amount is considered to be material. The sick leave policy of the County provides for an unlimited accumulation of earned but unused sick leave. Sick leave does not vest, but any unused sick leave accumulated at the time of retirement may be used in the determination of length of service for retirement benefit purposes. Since neither entity has any obligation for accumulated sick leave until it is actually taken, no accrual for sick leave is made by the County.

ENCUMBRANCES

Encumbrances are financial commitments for services, contracts, or goods that have not as yet been delivered or performed. Purchase orders that remain unperformed at year-end are carried forward to the new fiscal year. A portion of fund balance is reserved to pay for any commitments related to purchase order and contracts that are unperformed at year-end.

Summary of Legal Requirements

North Carolina counties budget and spend money under the Local Government Budget and Fiscal Control Act (LGBFCA), as adopted by the North Carolina General Assembly. The major effects of the LGBFCA on the budgetary process are as follows:

BUDGET FORMS & PROCEDURES

The budget officer must prescribe the forms and procedures for the departments to use in preparing requests. In the words of G.S. 159-10, requests shall be made in such form and detail, with such supporting information and justifications, as the budget officer may prescribe. G.S. 159-10 also requires that a budget request show actual expenditures for the prior year, estimated ones in the current year, and requested ones for the coming budget year.

DEPARTMENTAL REQUESTS

G.S. 159-10 requires that the budget request for a department include revenues or fees that it will collect in the budget year.

BUDGET PREPARATION CALENDAR

The LGBFCA establishes the dates by which each stage in the annual budget process is to be completed (G.S. 159-10 through 13). These dates are as follows:

- Departmental requests, other than the public schools, must be submitted to the budget officer before April 30th.
- School administrative units and community colleges must submit proposed budgets and requests for County appropriations and supplemental tax levies no later than May 15th.
- The recommended budget must be given to the Board of Commissioners no later than June 1st.
- The Commission must enact the budget ordinance by July 1st, when the budget year begins.

RECOMMENDED BUDGET

G.S. 159-11 requires that the budget officer's recommended budget be balanced unless the Board of Commissioners insists that an unbalanced budget be submitted. It is also required that

the budget be submitted to the Commissioners with a budget message. G.S. 159-11(b) states that the message should include:

- A concise explanation of the governmental goals fixed by the budget for the budget year.
- Important features of the activities anticipated in the budget.
- The reasons for stated changes from the previous year in program goals, programs, and appropriation levels.
- Any major changes in fiscal policy.

BOARD REVIEW

Once the budget is before the Board of Commissioners, several general legal provisions apply to Board review and adoption of the budget ordinance.

- At least ten days must pass between submission of the budget and adoption of the budget ordinance.
- On the same day the budget is submitted to the Board of Commissioners, the budget officer must file a copy of it in the office of the Clerk to the Board where it is available to the public and press.
- The Clerk to the Board must publish a notice that the budget has been delivered to the Board of Commissioners and is available for public inspection. This advertisement must also note the time and place of the required public hearing.
- During the interval between submission and adoption, the Board may conduct its review at both regular and special meetings. At least one of these dates must be a public hearing at which any person who wishes to comment may.
- The Open Meeting Law (G.S. 143-318.9 through 318.18) applies to the budget preparation and adoption process.

ADOPTION OF THE BUDGET ORDINANCE

The budget ordinance must contain the appropriations, the estimated revenues, and the property tax levy as well as rate.

Budget Process

As required by the Local Government Budget and Fiscal Control Act (G.S. 159, Article 3), the governing board must adopt by July 1st an annual balanced budget ordinance for all funds except for those funds that operate under project ordinances.

Budgetary control is exercised in all funds except the agency funds. Appropriations are made at the departmental (function) level and amended as necessary. The current budget amounts represent the budget as of December 31st of the current budget year. The budget was prepared on the modified accrual basis of accounting as required by North Carolina General Statute 159-26(c). Appropriations lapse at year-end in the General and Special Revenue Funds for which annual budgets have been legally adopted, with the exception of those departments participating in the reinventing program. The Capital Projects Funds' budgets are adopted on a project basis, spanning more than one year. Appropriations are carried over in these funds until the project is completed. The County follows these procedures in establishing a budget:

1. The Budget Officer is the County Manager and as such, the Budget and Management Office is part of the County Manager's Office. The Budget and Management Office consists of a Budget and Management Director and one Budget and Management Analyst and is supervised by an Assistant County Manager.
2. In November or December, the County Board of Commissioners holds a retreat to discuss issues, priorities and countywide goals for the upcoming fiscal year. These goals become the driving force behind initiatives to be considered and included during the budget cycle.
3. Each fall, the Budget and Management Office works with departments and management to update the County's long-range financial plans including Four Year Capital Improvement and Operating Plans.
4. During the months of October and November the Budget and Management Office prepares Revenue and Expense projections for the upcoming fiscal year. Revenues are projected for the County's main funding sources, based on trends, economic forecasts for the area, and adjusted for one-time or time-limited sources.
5. The Budget and Management Office establishes a beginning base for each department that includes the allowable increases for salaries, benefits and operating budgets. In developing budget requests, staff is instructed that any funding requests for program or service expansions or equipment beyond the base amount is to be thoroughly justified and will be weighed against other competing needs and available funding. The role of budget staff is to analyze the requests and justifications and make sound funding recommendations to the County Manager.
6. In December, departments are given pertinent budget information, funding parameters, and the goals established by the Board of Commissioners.
7. In late January or early February, the reinventing departments submit requested outcomes, and departments not in the reinventing program as well as outside agencies submit budget requests to the Budget and Management Office.
8. Between February and May, the Budget and Management Office analyzes requests for the non-reinventing departments and outside agencies, negotiates outcomes with departments, and works with the County Manager to prepare a recommended budget for the Board of Commissioners. The budget includes proposed expenditures and the means of financing them.
9. Between February and May, the County Manager and Budget and Management staff hold a series of workshops with the Board of Commissioners to provide the Board with information on anticipated budget recommendations to assist staff in preparing the recommended budget.
10. The Board of Commissioners conducts budget hearings with the department managers and agency directors in May or June.
11. A Public Hearing is conducted to obtain citizen comments.
12. Prior to June 30th, the budget is legally enacted through passage of an ordinance.
13. Budgets for General, Special Revenue, and Capital Projects Funds are adopted on a basis consistent with generally accepted accounting principles (GAAP). The

Board of Commissioners annually adopts a budget by ordinance appropriating funds, and may during the year authorize supplemental appropriations. Supplemental appropriations are reviewed by the Director of Finance and the Budget and Management Office, submitted to the Finance and Personnel Subcommittee, and then transmitted to the Board of Commissioners for review and approval. If approved, they are implemented by budget revision.

REINVENTING DEPARTMENTS

Modeled after the book *Reinventing Government*, Catawba County uses two budget processes: Reinventing, a more flexible, department regulated form of budgeting, and Non-reinventing, a traditional, line item analysis form of budgeting. Four of the County's 15 departments are reinventing departments and include County Manager, Human Resources, Library, and Social Services. Outcomes for using the reinventing budget process are to:

- Become a more active organization by defining mission and achieving goals that support the mission.
- Place greater focus on the customer – what's the impact of services?
- Achieve and sustain higher service levels within limited resources.

In order to meet these outcomes, basic changes were made in the budget process to shift the focus from inputs to outcomes, to increase authority and flexibility for reinventing departments, encourage better use of resources, and simplify and streamline the budget process. Flexibility and changing the focus to outcomes is achieved by allotting these departments a lump sum increase each year without any analysis or controls at the detail budget level. The only financial control is the inability to spend more than the Department's total allotment. Budget analysis and negotiation has shifted to discussions on outcomes, or what the departments hope to accomplish in the upcoming fiscal year, and improvements to service levels. To encourage better use of resources and ownership in decision making, departments can retain all unexpended funds at the end of the fiscal year as long as they can demonstrate achievement of at least 90 percent of adopted outcomes. Updates on the progress and achievement of outcomes are reported on a semi-annual and annual basis. The Budget Highlights for the Reinventing Department sections of the budget document focuses on outcome achievement and changes to outcomes rather than monetary changes in the budget for this reason.

ANNUAL BUDGET CALENDAR

October

Budget & Management staff meet with all departments to identify pressures for the upcoming budget and any special projects that need to take place to set the stage for budget

Initial capital, facilities, technology, service expansion, and fee change discussions with departments by October 31st

November – January

Budget staff work with departments to analyze and better develop capital, facilities, service expansion, and fee change requests

Revenue & Expense Forecast development, presented late November

- Revenue projections
- Base budget and continuation of existing commitments
- High level operating and capital pressures discussion
- Fee change discussion (if needed)
- Salary/Benefit calculator and placeholder based on current year
- Schools Current Expense calculator and placeholder based at minimum on statutory formula
- Debt/Cash Flow updated as needed

Budget discussion/directions at December Department Head Meeting

Budget Kickoff – Instructions provided to departments and budget system opened for entry mid-December

January

Mid-year outcome report due from all departments – early January

Meetings between Budget staff and County Manager on specific pressures/requests being developed with departments to develop understanding and help departments develop requests that address needed information for decision-making

Budget staff follow-up with departments as needed on request development

February

Budget requests due from all departments and outside agencies – first week of February

Series of meetings mid-February:

- Revisit revenue assumptions and base budget continuation costs
- Summary of major expansion requests submitted
- Summary of major capital requests submitted
- Salary/Benefits projections and discussions
- Prep for Board of Commissioners touchpoint

Schools budget requests due – mid-February

Requested budget balanced – end of February

End of February – March

- Phased department and outside agency meetings by budget function with the County Manager to present/discuss requests.

- Board of Commissioners Touchpoint – 1st subcommittee in March

April

- Follow-up information, meetings between County Management and Budget staff – early April
- Follow-up meetings with departments, schools, and outside agencies as needed late April
- Board of Commissioners Touchpoints as needed

May 13th, 7:00 p.m., Board of Commissioners' Meeting Room, Justice Center

County Manager's budget presentation at Board of Commissioners Meeting

May 22nd, 8:00 a.m. – 5:00 p.m., Board of Commissioners' Meeting Room, Justice Center

Board of Commissioners' hearings/work sessions with departments & outside agencies

May 23rd, 7:00 p.m., Board of Commissioners' Meeting Room, Justice Center

Public Hearing and Wrap-up

June 3rd, 7:00 p.m., Board of Commissioners' Meeting Room, Justice Center

Budget Adoption at the Board of Commissioners' Meeting

FINANCIAL POLICIES

Financial Policies are used to guide the County in the financial management of all funds. The North Carolina Local Government Budget and Fiscal Control Act regulates North Carolina governmental units in financial matters. These policies are used by the Catawba County Board of Commissioners to allow the County to function as a fiscally sound governmental unit.

Revenue Policy

The property tax rate shall be set each year based on the cost of providing general government services.

The fee structure established for the Solid Waste Management Fund will be sufficient to finance needed operating, capital, and debt costs of providing solid waste services.

Revenue projections will be made in a conservative manner.

Any County service that benefits specific recipients shall be supported either fully or in part by user fees, based on cost recovery percentages established by the Board of Commissioners.

Fund Balance Appropriated shall not exceed an amount that management can reasonably expect to save during the year or that is not sustainable while remaining above the Board of Commissioners 16 percent fund balance goal.

Operating Budget Policy

The County will continue to develop benchmarks and monitor performance measurements to assist in the evaluation of expenditures.

Operating budget projections will include annual costs plus allowances for operating costs associated with new capital.

Capital Improvement Policy (See CIP section for 4-year plan)

The County will review and adopt annually 4-Year Capital Improvement Plan detailing each capital project, the estimated cost, and description. This plan will be used as a guide in the development of the annual budget.

Accounting Policy

Annually, a firm of licensed, certified public accountants will issue an official opinion on the County's annual financial statements to the Board of Commissioners.

Financial systems will be maintained to monitor revenues and expenditures on a monthly basis.

Staff will give a Financial Report to the Board of Commissioners covering revenues and expenditures on a periodic basis.

Debt Policy (See Appendices for full policy)

The County will manage its debt obligations to meet demands for capital facilities while striving to maintain or to improve the County's Aa1/AA+ bond rating.

Debt should not exceed 1.5 percent of the countywide assessed value (legal limit is 8 percent).

The County's annual debt service payment should not exceed 20 percent of the operational budget.

Reserve Policy

The County has a goal of maintaining General Fund fund balance of 16 percent, the equivalent of two months of operating expenses. These funds will be used to avoid cash flow interruptions, generate investment income, eliminate the need for short-term borrowing, and for use in the case of unanticipated emergencies.

The County will maintain a Contingency Reserve to provide for unanticipated expenditures of a non-recurring nature to meet unexpected increases in the operating budget.

The Water and Sewer Fund shall maintain a minimum fund balance of \$5,000,000.

Catawba Valley Medical Center is public non-profit hospital and an entity or component unit of Catawba County Government. The County owns the assets but the Hospital is not included in the County budget, although the Hospital is required to submit its annual budget to the County for review. The Hospital is authorized to operate as an enterprise fund. The Catawba Valley Medical Center Board of Trustees is required to submit a monthly copy of its financial statements to the County Chief Financial Officer that include a budget to actual comparison of all expenses and revenues. The Hospital maintains a balance with the County, in the Hospital Reserve Fund. This Fund is intended to be used to finance and construct major Hospital capital projects, if needed, and the school nurse program at Public Health.

Investment Policy (See Appendices for full policy)

The County's investments will be undertaken in a manner that (1) seeks to ensure the preservation of capital in the overall portfolio (safety), (2) provides for sufficient liquidity to meet the cash needs of the County's various operations (liquidity), and (3) attains a fair market rate of return (yield) its debt obligations to meet demands for capital facilities while striving to maintain or to improve the County's Aa1/AA+ bond rating.

Balanced Budget Policy

The County will annually develop and adopt a balanced budget in which the sum of estimated net revenues and appropriated fund balances is equal to appropriations, pursuant to the North Carolina Local Government Budget and Fiscal Control Act.



catawba county
MAKING. LIVING. BETTER.

DEPARTMENT INFORMATION

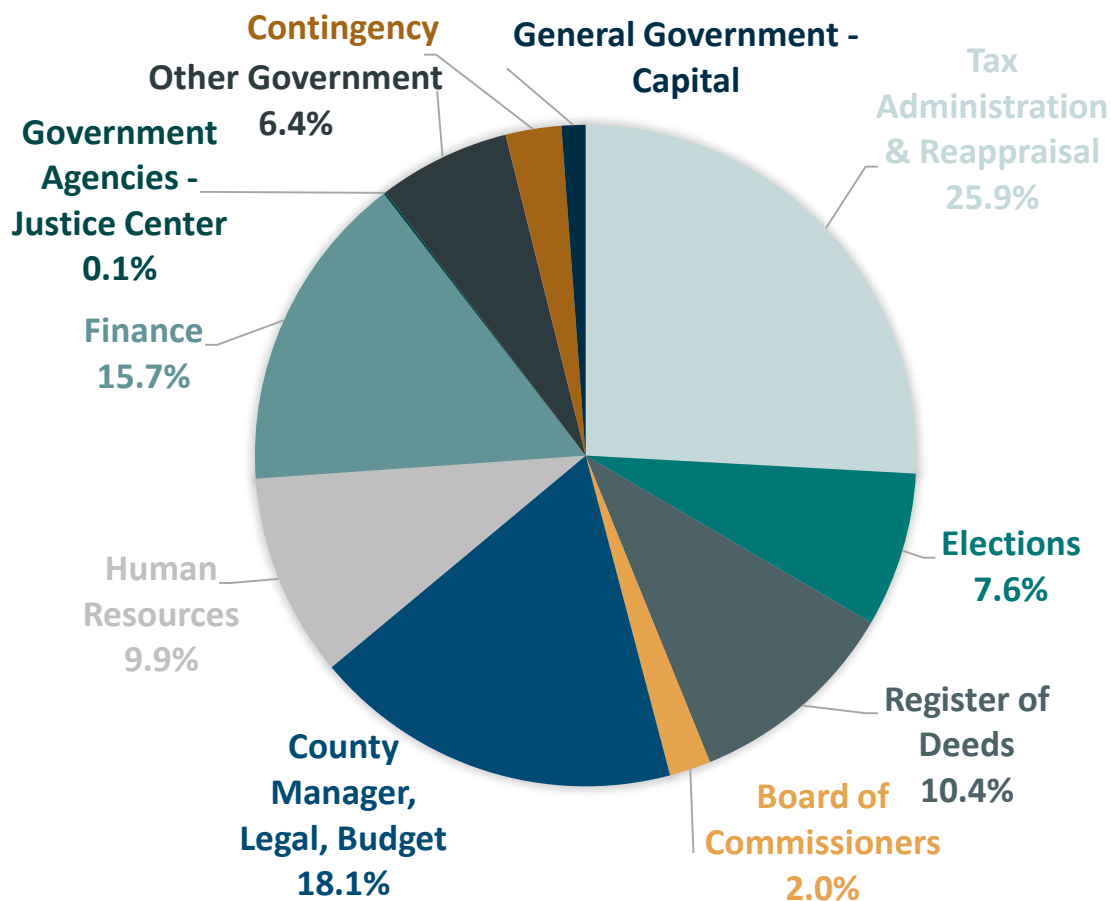


GENERAL GOVERNMENT

The General Government function provides administrative support for County government. It is \$12,826,001 or 4.2 percent of total expenditures for the fiscal year, including Reappraisal and Register of Deeds Automation budgeted in Other Funds. The General Fund portion of General Government is \$11,468,382. General Government includes direct public services such as the Board of Elections, Register of Deeds, and Tax (\$5,626,394 or 1.8 percent of the total budget) as well as County Administration including the Board of Commissioners, County Manager, Human Resources, and Finance (\$7,199,607 or 2.3 percent of the total budget).

This function ensures smooth administration of all areas of County service by maintaining compliance with accepted accounting principles and personnel statutes, by registering voters, by issuing marriage licenses, and recording property transactions.

The County bills and collects taxes for eight municipalities within the County as a means of providing this general government service at the lowest possible cost to the taxpayer. The service has worked well and has produced savings to other local government units in Catawba County.





BOARD OF COMMISSIONERS

DEPARTMENT DESCRIPTION

The Board of Commissioners is the governing body of Catawba County. The 5-member board is elected at large for 4-year staggered terms and may serve unlimited terms. Their duties include establishing the array of services provided to citizens and a funding plan to pay for the services; appointing the County Manager and County Attorney; designating the County Clerk; adopting the annual budget; setting the property tax rate; establishing service levels for solid waste, emergency services, public safety, library, public health, mental health, and social services; adopting zoning and subdivision regulations; approving new positions, and appointing over 300 people to 50 citizen boards.

BUDGET HIGHLIGHTS

BOARD OF COMMISSIONERS

Organization: 110050

	2022/23 Actual	2023/24 Current	2024/25 Requested	2024/25 Recommended	Percent Change
Revenues					
General Fund	\$220,185	\$243,612	\$259,328	\$259,328	6.5%
Total	\$220,185	\$243,612	\$259,328	\$259,328	6.5%
Expenses					
Personal Services	\$126,210	\$132,912	\$136,128	\$136,128	2.4%
Supplies & Operations	93,975	\$110,700	123,200	123,200	11.3%
Total	\$220,185	\$243,612	\$259,328	\$259,328	6.5%

STRATEGIC PLAN FOCUS AREAS

ECONOMIC DEVELOPMENT - Positioning the county to attract relevant and diversified tax base investment, jobs, and higher wages through targeted economic and workforce development efforts.

EDUCATION - Targeted alignment of higher education programs and resources to support current and future workforce needs.

COMMUNITY PLANNING AND DEVELOPMENT - Ensuring a balanced and deliberate approach to future growth stewardship that preserves quality of life while supporting continued economic development.

HEALTHY & SAFE COMMUNITY - Refining public safety and emergency response with a dual focus: enhancing service delivery and fostering a community culture of resilience through prevention.

NATURE & CULTURE - Promoting our community's quality of life assets as foundational to economic vitality and workforce attraction.

STRATEGIC PLAN FOCUS AREAS

ECONOMIC DEVELOPMENT - Positioning the county to attract relevant and diversified tax base investment, jobs, and higher wages through targeted economic and workforce development efforts.

EDUCATION - Targeted alignment of higher education programs and resources to support current and future workforce needs.

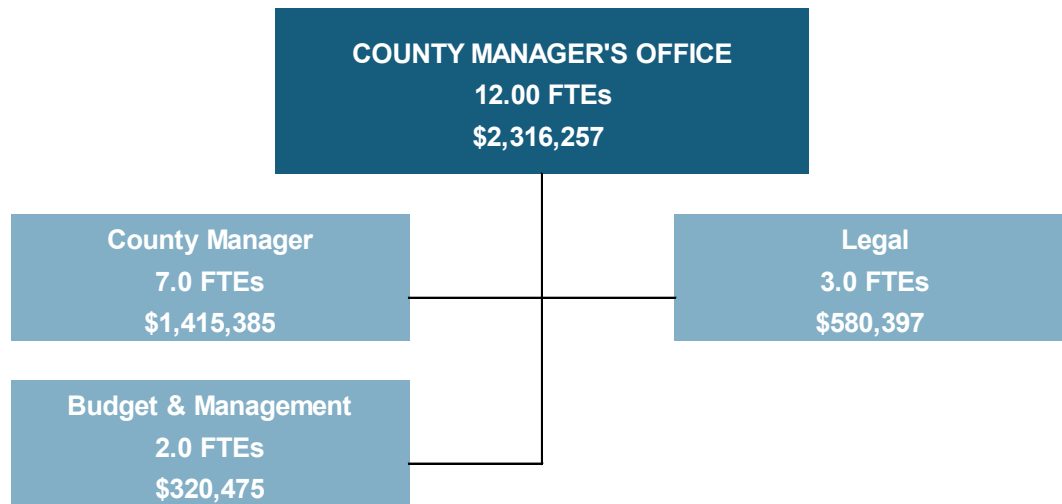
COMMUNITY PLANNING AND DEVELOPMENT - Ensuring a balanced and deliberate approach to future growth stewardship that preserves quality of life while supporting continued economic development.

HEALTHY & SAFE COMMUNITY - Refining public safety and emergency response with a dual focus: enhancing service delivery and fostering a community culture of resilience through prevention.

NATURE & CULTURE - Promoting our community's quality of life assets as foundational to economic vitality and workforce attraction.

COUNTY MANAGER

DEPARTMENT DESCRIPTION



COUNTY MANAGER

Catawba County operates under a County Manager form of government adopted by the Board of Commissioners on March 1, 1937. The County Manager is charged with the responsibility for translating policies and programs of the Board of Commissioners into action. The Manager is also responsible for coordinating, supervising, and recommending alternative solutions to problems and issues. As Chief Administrator of County government, the manager is responsible to the Board of Commissioners for administering all departments of County government under the Board's general control and for serving as liaison officer to the public and groups within the County and between the County, State, and Federal agencies.

LEGAL DEPARTMENT

Provides quality legal counseling and representation to the Board of Commissioners, managers and employees of Catawba County on all issues related to county government. Having an in-house legal team provides county departments with quick access to legal services at a lower cost for taxpayers. The legal team is committed to excellence, ethics, professionalism, and fairness in all matters.

BUDGET AND MANAGEMENT OFFICE

Plans, prepares, and monitors the County's annual operating and capital budget and conducts special research and management analysis for the County Manager and County departments.

BUDGET HIGHLIGHTS

COUNTY MANAGER

Reinventing Department

Organizations: 120050 - 120150

	2022/23 Actual	2023/24 Current	2024/25 Requested	2024/25 Recommended	Percent Change
Revenues					
Cable TV Reimbursement	\$28,000	\$28,000	\$28,000	\$28,000	0.0%
Indirect Cost	264,663	192,888	\$214,357	214,357	11.1%
Other Sources	9,272	0	0	0	0%
General Fund	1,571,199	1,951,905	2,073,900	2,073,900	6.3%
Total	\$1,873,134	\$2,172,793	\$2,316,257	\$2,316,257	6.6%
Expenses					
Personal Services	\$1,730,306	\$1,983,012	\$2,123,009	\$2,123,009	7.1%
Supplies & Operations	142,828	189,781	193,248	193,248	1.8%
Capital	0	0	0	0	0%
Total	\$1,873,134	\$2,172,793	\$2,316,257	\$2,316,257	6.6%
Expenses by Division					
County Manager	\$1,105,764	\$1,262,535	\$1,415,385	\$1,415,385	12.1%
Legal	493,190	612,532	580,397	580,397	-5.2%
Budget & Management	274,180	297,726	320,475	320,475	7.6%
Total	\$1,873,134	\$2,172,793	\$2,316,257	\$2,316,257	6.6%
Employees					
Permanent	11.00	11.00	12.00	12.00	9.1%
Hourly	0.31	0.31	0.26	0.26	-16.1%
Total	11.31	11.31	12.26	12.26	8.4%

Year	Outcomes	Achieved	Not Achieved	Rate
2023/24	9	9	0	100%
2022/23	9	9	0	100%
2021/22	9	9	0	100%

The budget includes planned salary and benefit changes. A Deputy County Clerk position was added during Fiscal Year 2023/24.

PERFORMANCE MEASUREMENT

FY	Dept/Division	Measure	Type	Target
FY25	County Manager	Present the Manager's Recommended Budget to the Board of Commissioners no later than the second regularly scheduled Board meeting in May.	Accountability Measure	5/19/2025
FY25	County Manager	Demonstrate measurable progress in each strategic plan area, as documented in an annual results summary.	Process Measure	1
FY25	County Manager - Legal	% contracts reviewed within 5 working days.	Performance Measure	90%
FY25	County Manager - Legal	% approval rating on client survey.	Performance Measure	90%
FY25	County Manager - Budget	Receive the Distinguished Budget Presentation Award from GFOA.	Process Measure	1

COUNTY MANAGER

Fiscal Year 2023/24 Outcomes	Mid-Year FY 23/24	Actual FY 22/23	Actual FY 21/22
1. Drive implementation of the Board of Commissioners' strategic plan by developing and executing a comprehensive approach to achieving its goals and objectives, incorporating a multi-year project and funding plan.	On Target	Achieved Initiated work on Strat Plan 2.0 with BOC.	Achieved
2. Prepare a balanced budget for the coming fiscal year and administer a balanced budget during the fiscal year.	On Target	Achieved	Achieved
3. Implement a multi-year brand activation plan for making.living.better that aligns with the Board's strategic plan.	On Target	Achieved	Achieved

LEGAL

Fiscal Year 2023/24 Outcomes	Mid-Year FY 23/24	Actual FY 22/23	Actual FY 21/22
1. Provide needed legal services to all county departments as issues arise	On Target	Achieved a. 99.4 percent contract	Achieved a. 99 percent contract

in a timely, professional and ethical manner by: a. Completing preparation or review of contracts within 5 working days of receipt at least 95 percent of the time. b. Achieving an approval rating of 95 percent on an annual client satisfaction survey.		reviewed 5 days b. 100 percent satisfaction rating	reviewed 5 days b. 100 percent satisfaction rating
2. Proactively improve county staff's ability to handle situations that could potentially have a legal impact on the county by: a. Providing in-service training to any department. b. Providing employees with 24 hours per day, 7 days per week telephone access to an attorney.	On Target	Achieved a. Training for EMS, Finance, Libraries, Purchasing, Board of Health, Legislative Updates, and Mini-Course. b. Attorneys continue to provide 24/7 telephone access to employees.	Achieved a. Training for EMS, Finance, Libraries, Purchasing, Legislative Updates and Mini-Course. b. Attorneys continue to provide 24/7 telephone access to employees.
3. Ensure the Board of Commissioners, Planning Board, Board of Adjustment, and Subdivision Review Board are able to address any legal issue whether arising during a meeting or anticipated in advance by assigning an attorney to both work with each respective board and be in attendance at each board meeting.	On Target	Achieved Attorneys attended every BOC, Planning Board, Subdivision Review Board and Dangerous Dog Appellate Board meeting, additionally attorneys attended Social Services and Board of Health meetings as requested.	Achieved Attorneys attended every BOC, Planning Board, Subdivision Review Board and Dangerous Dog Appellate Board meeting, additionally attorneys attended Social Services and Board of Health meetings as requested.

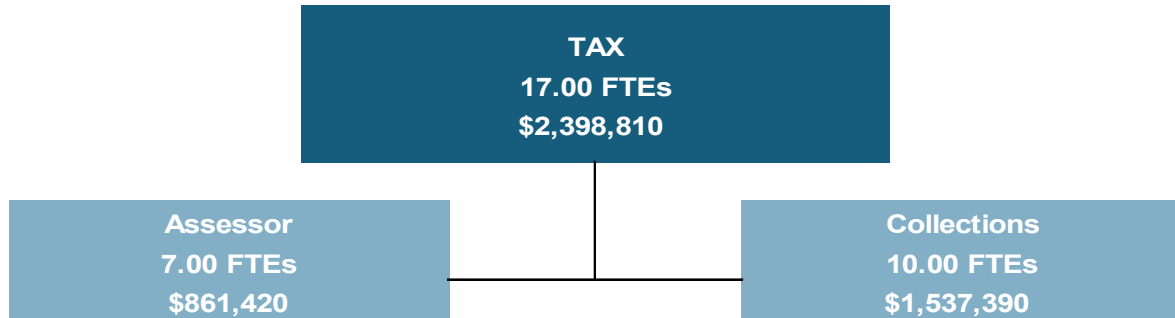
BUDGET & MANAGEMENT

Fiscal Year 2023/24 Outcomes	Mid-Year FY 23/24	Actual FY 22/23	Actual FY 21/22
1. Prepare a balanced budget for adoption by June 30 annually, which communicates County policies, provides a financial and operating plan, and is an effective	On Target	Achieved	Achieved

communication device to our citizens, as demonstrated by receiving the Government Finance Officers Association (GFOA) Distinguished Budget Award.			
2. Prepare a Revenue, Expense, and Fund Balance Forecast annually based on the current fiscal year budget, which gives the County Manager, Board of Commissioners, and department heads the financial information they need to set priorities and goals in planning for the future needs of the County.	On Target	Achieved	Achieved
3. Monitor the budget on an ongoing basis to ensure the budget remains balanced, and recommend appropriate action be taken quickly if revenue erosion occurs.	On Target	Achieved	Achieved

TAX DEPARTMENT

DEPARTMENT DESCRIPTION



ASSESSOR

Ensure all real and personal property is listed annually to the owner of record as of January 1st of each year as mandated by the General Statutes of North Carolina.

COLLECTOR

To collect and account for all current and delinquent County and City Ad Valorem taxes charged to the Tax Collector, all County beer/wine retail licenses, issue all mobile home moving permits, collect all fire protection service district revenue, and collect all fees related to garnishment, attachment, levy, judgement, and returned checks as provided by North Carolina law.

BUDGET HIGHLIGHTS

TAX

Organizations: 130050 - 130100

	2022/23 Actual	2023/24 Current	2024/25 Requested	2024/25 Recommended	Percent Change
Revenues					
Property Tax	\$117,300,382	118,069,000	123,247,500	\$122,621,000	3.9%
Privilege License Tax	7,690	7,500	7,500	7,500	0.0%
Contribution to General Fund	(117,300,382)	(118,069,000)	(123,247,500)	(122,621,000)	3.9%
Charges & Fees	381,254	444,564	444,990	444,990	0.1%
General Fund	1,859,763	1,914,929	1,966,320	1,946,320	1.6%
Total	\$2,248,707	\$2,366,993	\$2,418,810	\$2,398,810	1.3%
Expenses					
Personal Services	\$1,449,034	\$1,438,213	\$1,471,160	\$1,471,160	2.3%
Supplies & Operations	794,011	923,780	942,650	922,650	-0.1%
Capital	5,622	0	0	0	0%
Tax Refunds	40	5,000	5,000	5,000	0.0%
Total	\$2,248,707	\$2,366,993	\$2,418,810	\$2,398,810	1.3%
Expenses by Division					
Assessor	\$927,654	\$839,858	\$861,420	\$861,420	2.6%
Collections	1,321,053	1,527,135	1,557,390	1,537,390	0.7%
Total	\$2,248,707	\$2,366,993	\$2,418,810	\$2,398,810	1.3%
Employees					
Permanent	19.00	17.00	17.00	17.00	0.0%
Hourly	0.00	0.00	0.00	0.00	0.0%
Total	19.00	17.00	17.00	17.00	0.0%

The budget increase is driven by planned salary and benefits adjustments.

PERFORMANCE MEASUREMENT

FY	Dept./Division	Measure	Type	Target
FY25	Tax Assessor	% correctly addressed tax mailings	Performance measure	95%
FY25	Tax Assessor	% compliance of audited exclusions	Performance measure	95%
FY25	Tax Assessor	% of new construction keyed by January 31st	Performance measure	100%
FY25	Tax Assessor	% of unreturned listings completed	Performance measure	100%
FY25	Tax Collector	% annual collection rate (excluding motor vehicles)	Performance measure	99%
FY25	Tax Collector	% review of delinquent accounts	Performance measure	100%
FY25	Tax Collector	% of delinquent taxes for all prior years collected using statutory remedies	Performance measure	3%

ASSESSOR

Fiscal Year 2023/24 Outcomes	Mid-Year FY 23/24	Actual FY 22/23	Actual FY 21/22
1. Ensure all new construction is listed prior to billing by: a. Listing and measuring all new construction within the County b. Keying all required data to the CAMA system for valuation c. Checking valuation changes associated with the new construction d. Reviewing and entering all new construction prior to March 1.	On Target	Achieved	Achieved
2. Ensure a 95% accuracy rate annual tax mailings by implementing the following quality control measures prior to mailing: a. Utilizing information technology to evaluate potential issues critical to successful mailings b. Compiling lists of current and previous anomalies that impact these mailings c. Reviewing proof items provided by the print vendor to alleviate incorrect correspondence.	On Target	Achieved	Achieved
3. Increase citizens' online access to applications and forms in collaboration with IT to enhance website with the taxpayer in mind by: a. Reconfiguring portions of the website to allow for ease of use b. Displaying necessary FAQ's etc. for new property tax processes	On Target	Achieved	Achieved

c. Generating a more interactive taxpayer experience through online offerings d. Ensuring all forms are correct and up-to-date on the website.			
4. Ensure exemptions are properly granted or denied on applicable parcels by: a. Performing an audit of existing Elderly and Disabled Exclusion participants b. Streamlining processes with Information Technology c. Documenting processes and creating training manuals for staff d. Running exclusion audit reports periodically and confirming an 85% level of compliance e. Auditing 1/8th of exempt and excluded properties as required under NCGS 105-296 (l).	On Target	Achieved	Achieved
5. Ensuring all staff stays certified in their respective positions by: a. Receiving staff input on needed course work b. Working with the SOG and IAAO to seek out course offerings c. Establishing periodic trainings through HR, as well as outside agencies.	On Target	Achieved	Achieved

TAX COLLECTOR

Fiscal Year 2023/24 Outcomes	Mid-Year FY 22/23	Actual FY 21/22	Actual FY 20/21
1. Attain a collection rate of 98.75% over a 3-year period by: a. Using all lawful measures to collect delinquent taxes, including attachments, garnishments, payment arrangements, debt setoff, etc. b. Preparing weekly and monthly status reports to track collections as compared to prior years. c. Pursuing collection of current fiscal year delinquent accounts by arranging them into three tiers based on amount due and having staff focus collection efforts.	On Target	Achieved Attained a collection rate of 98.85%	Achieved Attained a collection rare of 98.95%.
2. Track the percent increase of collections for each of the prior 10 years' tax levies to show continued efforts of collection on prior years. Statutorily, the County may only pursue enforced collection measures for accounts that are 10 years old or less	On Target	Achieved	Achieved

delinquent, so it is important to continue all lawful measures to collect these accounts before that time expires.			
3. Maintain foreclosure process and cost benefit analysis of foreclosure program. a. Prepare weekly and monthly status reports to track foreclosure process b. Work with ZLS on continuing collection efforts.	On Target	Achieved \$3,127,555 in net revenue	Achieved \$4,055,337 in net revenue

REAPPRAISAL FUND

As required by North Carolina General Statute 105-286, Catawba County must conduct a reappraisal of all real property in accordance with the provisions of General Statutes 105-283 and 105-317. This must be completed by January 1st of the prescribed year and at least every eighth year thereafter. Catawba County is on a four-year revaluation cycle, with the most recent revaluation having been completed in Fiscal Year 2023/24.

BUDGET HIGHLIGHTS

REAPPRAISAL FUND

Fund 140

	2022/23 Actual	2023/24 Current	2024/25 Requested	2024/25 Recommended	Percent Change
Revenues					
Investment Earnings	\$5,604	\$0	\$0	\$0	0%
Fund Balance	0	60,000	0	0	-100.00%
Transfers In	679,862	947,327	919,143	919,143	-2.98%
Other Sources	98,367	0	0	0	0%
Total	\$783,833	\$1,007,327	\$919,143	\$919,143	-8.75%
Expenses					
Personal Services	\$585,173	\$849,512	\$813,413	\$813,413	-4.25%
Supplies & Operations	121,075	97,815	72,230	72,230	-26.16%
SBITA	0	0	33,500	33,500	0%
Capital	98,367	60,000	0	0	-100.00%
Total	\$804,615	\$1,007,327	\$919,143	\$919,143	-8.75%
Employees					
Permanent	7.00	10.00	10.00	10.00	0.00%
Hourly	0.00	0.00	0.00	0.00	0%
Total	7.00	10.00	10.00	10.00	0.00%

The budget decrease is due to staffing changes and no vehicle replacements in the coming year. The increase reflected in the SBITA line is simply an accounting shift of existing expenses from operating to comply with new GASB requirements.

PERFORMANCE MEASUREMENT

FY	Dept./Division	Measure	Type	Target
FY25	Reappraisal	% of exempt and excluded properties audited	Performance measure	25%
FY25	Reappraisal	% of new construction keyed by January 31st	Performance measure	100%

REAPPRAISAL FUND

Fiscal Year 2023/24 Outcomes	Mid-Year FY 23/24	Actual FY 22/23	Actual FY 21/22
1. Complete activities associated with the 2023 Reappraisal b. Continue review of parcels in preparation of 2023 reappraisal c. Complete revision for the 2023 Schedule of Values d. Initial reappraisal values 75% complete by end of fiscal year	On Target	Achieved a. Achieved b. Achieved c. Achieved	Partially Achieved a. Achieved b. Achieved c. Not Achieved
2. Increase Public Awareness a. Issue press releases b. Advertise Board of Equalization and Review dates c. Work with municipalities and speak as needed d. Present information at Board of Commissioners meetings	On Target	Achieved a. Achieved b. Achieved c. Achieved d. Achieved	Achieved a. Achieved b. Achieved c. Achieved d. Achieved

BOARD OF ELECTIONS

DEPARTMENT DESCRIPTION

BOARD OF ELECTIONS

4.00 FTEs

\$969,156

ADMINISTRATION

The goal of the Board of Elections office is to organize, conduct, and provide well-planned and managed elections with immediately available results. Board of Elections will ensure the citizens of Catawba County the right to vote in fair, honest, and impartial elections in accordance with State and Federal Elections law and County regulations, and provide easy access for all registered voters

BUDGET HIGHLIGHTS

BOARD OF ELECTIONS

Organization: 140050

	2022/23 Actual	2023/24 Current	2024/25 Requested	2024/25 Recommended	Percent Change
Revenues					
Charges & Fees	38,052	135,898	\$0	\$0	0%
Other Sources	0	1,500	0	0	0%
General Fund	751,673	927,780	969,156	969,156	4.5%
Total	\$789,725	\$1,065,178	\$969,156	\$969,156	-9.0%
Expenses					
Personal Services	\$539,508	\$710,028	\$670,741	\$670,741	-5.5%
Supplies & Operations	250,217	353,650	298,415	298,415	-15.6%
Capital	0	0	0	0	0.0%
Total	\$789,725	\$1,063,678	\$969,156	\$969,156	-8.9%
Employees					
Permanent	4.00	4.00	4.00	4.00	0.0%
Hourly	1.83	1.54	1.96	1.96	27.3%
Total	5.83	5.54	5.96	5.96	7.6%

The budget includes planned compensation changes and cyclical changes related to the presidential election. Revenue decreased due to no municipal elections in the coming year. The budget includes increased funding for part-time staff to help with the workload during the November elections.

PERFORMANCE MEASUREMENT

FY	Dept/Division	Measure	Type	Target
FY25	Elections	# of workshops and events that teach voting laws and encourage voting	Process Measure	10
FY25	Elections	# of poll workers hired to run the 2024 November election	Process Measure	300

ELECTIONS

Fiscal Year 2023/24 Outcomes	Mid-Year FY 23/24	Actual FY 22/23	Actual FY 21/22
1. Establish initiatives that seek better ways to provide services to encourage all eligible residents to exercise their right to vote.	On Target	Achieved Office used social media, in person events, radio, and newspaper ads to encourage citizens to vote/	Achieved Had a presentation on WHKY Radio about the 2022 Elections. Also, posted on all Catawba County's social media websites.
2. Develop outreach strategies to attract a diverse pool of poll workers who reflect the community's composition.	On Target	Achieved The office outreach strategies for the 2022 Election season was a success.	Achieved Reached a diverse pool of poll workers through different organizations, colleges, and student assistance.

HUMAN RESOURCES

DEPARTMENT DESCRIPTION



ADMINISTRATION

Provides assistance to employees and applicants; reviews programs and benefits and makes recommendations in order to have the best workplace possible. Is responsible for personnel records, benefits, employee relations, some payroll and training programs, compliance with federal and state personnel/employment regulations, and compensation. Recruit and retain a qualified and diverse workforce by implementing strategies that promote Catawba County as a progressive and competitive employer.

RISK MANAGEMENT

Promote safety, health, and security of County employees through education, training, and prevention of injuries and accidents.

BUDGET HIGHLIGHTS

HUMAN RESOURCES

Reinventing Department

Organizations: 150050 - 150200

	2022/23 Actual	2023/24 Current	2024/25 Requested	2024/25 Recommended	Percent Change
Revenues					
Indirect Cost	\$183,075	\$188,606	\$202,736	\$202,736	7.5%
Other Sources	\$5,225	\$0	\$0	\$0	0%
General Fund	954,850	1,056,985	1,072,656	1,072,656	1.5%
Total	\$1,143,150	\$1,245,591	\$1,275,392	\$1,275,392	2.4%
Expenses					
Personal Services	\$998,196	\$1,159,954	\$1,207,190	\$1,207,190	4.1%
Supplies & Operations	137,068	85,637	68,202	68,202	-20.4%
Capital	2,661	0	0	0	0%
Total	\$1,137,925	\$1,245,591	\$1,275,392	\$1,275,392	2.4%
Expenses by Division					
Administration	\$913,943	\$921,525	\$1,090,199	\$1,090,199	18.3%
Recruitment	\$129,777	141,286	0	0	0%
Risk Management	\$94,205	182,780	185,193	185,193	1.3%
Total	\$1,137,925	\$1,245,591	\$1,275,392	\$1,275,392	2.4%
Employees					
Permanent	11.00	11.00	11.00	11.00	0.0%
Hourly	0.25	0.25	0.25	0.25	0.0%
Total	11.25	11.25	11.25	11.25	0.0%

Outcome Achievements				
Fiscal Year	Total Outcomes	Achieved	Not Achieved	Success Rate
2022/23	13	13	0	100%
2021/22	13	13	0	100%
2020/21*	12	11	1	92%

The budget increase is based on planned compensation changes. Due to staffing and responsibility changes, Recruitment is consolidated with Administration.

PERFORMANCE MEASUREMENT

FY	Dept./Division	Measure	Type	Target
FY25	HR - Recruitment & Retention	% satisfaction rate	Performance Measure	90%
FY25	HR - Recruitment & Retention	# of career events participated in	Process Measure	3
FY25	HR - Talent Development	% of participants who agree supervisory education has enhanced their knowledge, skills and abilities to lead	Performance Measure	90%
FY25	HR - Talent Development	# of internship opportunities for high school or college students	Process Measure	2
FY25	HR - Talent Development	% of employees who successfully complete general skills development training will agree they have enhanced their knowledge, skills, and abilities	Performance Measure	90%
FY25	HR - Benefits & Wellbeing	% satisfaction rating of the new employee orientation program	Performance Measure	90%
FY25	HR - Benefits & Wellbeing	# of educational programs provided on county benefits	Process Measure	4
FY25	HR - Benefits & Wellbeing	% of County unduplicated County employees who have engaged in a wellbeing program during the year	Performance Measure	15%
FY25	HR - Workplace Safety	% of OSHA recordable injuries	Performance Measure	5%
FY25	HR - Workplace Safety	% of issues identified during annual safety audits addressed within 60 days	Performance Measure	95%
FY25	HR - Workplace Safety	% of assigned safety trainings successfully completed by employees	Performance Measure	90%

BENEFITS

Fiscal Year 2023/24 Outcomes	Mid-Year FY 23/24	Actual FY 22/23	Actual FY 21/22
1. Educate 100% of new benefited employees on available County benefits and how to use the benefits, while providing a forum to discuss employee expectations by conducting orientations at least once a month to ensure employees are quickly brought onboard with County's work culture. Success will be measured by achieving a score of 4.5 or higher for the content/quality of the program on evaluations given after each orientation session.	On Target 4.7 out of 5 average rating from 105 employees attending 11 orientation sessions.	Achieved 4.7 out of 5 average rating from 190 employees attending 22 orientation sessions.	Achieved 4.7 out of 5 average rating from 246 employees, attending 28 orientation sessions.
2. To provide employees nearing the end of their service with the County continued strong customer service, Human Resources will	On Target Completed 35 individual retirement	Achieved Completed 68 individual retirement	Achieved 38 employees attended "Benefits as a

educate employees about their retirement benefits through individual educational consultations and/or access to a Retirement Educational Program. The consultations/program will include information on the NC Retirement System, Catawba County retiree health insurance options, and the use of supplemental retirement programs to enhance retirement. Success of the program will be measured by at least 92% of participants indicating they “strongly agree” or “agree” they have an increased knowledge of retirement benefits and options.	consultations / applications from July-Dec. 100% indicated they “strongly agree” they have an increased knowledge of the retirement benefits, options, and application process.	consultations / applications. Offered two in person retirement sessions with 32 people attending. 100% indicated they “strongly agree” they have an increased knowledge of the retirement benefits, options, and application process.	County Retiree” with 100% of survey respondents, stating they “Strongly Agree” they gained knowledge of retirement benefits and options. 28 retirement consultations were held, with 100% of 15 survey respondents “strongly agreeing” or “agreeing” they have increased knowledge of retirement benefits / options / application / process.
3. To maintain the County’s position as an employer of choice, Human Resources will ensure the benefits package is competitive and meets the needs of employees by surveying competitors’ benefit plans and recommending a competitive benefit package to the County Manager’s Office by the end of February of each year.	On Target A survey has been sent to employment competitors to determine if coverage levels, premiums and benefit offerings are competitive with benefit recommendations for the new fiscal year presented to the Manager’s Office in February.	Achieved To ensure the County’s competitiveness, no premium increases were recommended for health, dental and vision plans. Additionally, enhancements were made to the health plan, including increased seed funding, change in mail order prescription program to provide more flexibility for employees, additional mental health supports through myStength	Achieved A benefit survey of competitors as well as NCHIP members was conducted and benefit guidance for the new fiscal year was presented to the Manager’s Office.

ORGANIZATIONAL DEVELOPMENT

Fiscal Year 2023/24 Outcomes	Mid-Year FY 23/24	Actual FY 22/23	Actual FY 21/22
4. To enhance the County's operational efficiency and foster career adaptability, Human Resources will offer at least one skills development program for enrollment by County employees aimed at enhancing a work-related skill set. Success will be measured by at least 80% of participants indicating they "strongly agree" or "agree" that they have expanded their work-related knowledge, skills, and abilities.	On Target A general skills training will be offered to County employees in Spring 2024.	Achieved 25 employees participated in the 4.5 hour training and 100% indicated they had expanded their work-related knowledge, skills and abilities.	Achieved "Finding Balance in a Multi-Tasking World: Managing Time, Managing You" two-part workshop was offered with 16 employees successfully completing both workshops. 100% of survey participants agreed they expanded their work-related knowledge, skills and abilities
5. To support the County's core values and encourage a culture of respect, Human Resources will offer at least two cultural values training sessions for general enrollment to County employees. Success will be measured by achieving a cumulative total of 80% of participants indicating they "strongly agree" or "agree" that they have an expanded knowledge or awareness in the subject area.	On Target Respectful Workplace training was provided to non-supervisory staff across all County departments, with 12 sessions provided to-date and an additional 5 sessions planned for February 2024.	Achieved A "Respectful Workplace Training" was provided for supervisors. Six sessions were offered with 120 supervisors attending this training and 98% of participants rating the program as excellent or good in expanding their awareness of the subject matter.	Partially Achieved One workshop with two sessions titled "Intentional Inclusion and Belonging Starts with Me" was conducted in June via Zoom with 26 participants. 97% agreed or strongly agreed that they had expanded their knowledge / awareness of intentional inclusion.
6. To develop high performing adaptable team leaders, current supervisors, and employees seeking opportunities for upward mobility, Human Resources will coordinate and implement a front-line leadership program. Success will be measured by at least 80%	On Target A Fall session of Learning to Lead was completed in November, with 19 participants successfully graduating, representing 9	Achieved Learning to Lead was completed in October with 14 participants, from 7 departments, successfully graduating.	Achieved Learning to Lead started on March 10th with 20 participants representing six departments. 10 classes were held during the

of participants indicating they “strongly agree” or “agree” that they have increased their overall knowledge of leadership principles.	County departments. Over 90% of participants indicated they increased their overall knowledge of leadership principles.	Learning to Lead Spring 2023 had 20 participants from 6 departments. 100% of participants indicated they “strongly agreed” or “agreed” they will be able to apply the learning in the workplace.	fiscal year with graduation in October 2022.
--	---	--	--

RECRUITMENT, PAY, AND CLASSIFICATION

Fiscal Year 2023/24 Outcomes	Mid-Year FY 23/24	Actual FY 22/23	Actual FY 21/22
7. To support the County's K-64 Education initiative by promoting public service and county government careers to high school and college students as well as strengthen the talent pipeline, Human Resources will support departments by funding and assisting with recruiting of one paid college intern, specifically from an underrepresented group, and assisting with implementing at least one career preparatory opportunity for high school students.	On Target HR will follow-up with departments in January to coordinate a paid college intern. HR will provide assistance with the Emergency Services Academy in June to host one-week internship academy for high school students.	Achieved One paid intern from an underrepresented group interned with Technology from Jan-May 2023. Job interviewing tips presentation provided to high school students in the Emergency Services Academy in June 2023. A 2-week general Catawba County internship/academy coordinated with 5 local high school students in July 2023 to highlight local government careers with 16 County departments participating.	Achieved An Information Technology student began an internship with IT in June 2022. 3 high school students from Catawba County Schools began a 60-hour general County overview internship in June 2022.
8. To maintain the County's position as an employer of choice and to ensure recruitment and retention of qualified employees, Human Resources will maintain a competitive pay plan by conducting an annual pay and classification study of the County's positions. Success will be determined by ensuring positions are classified correctly and pay	On Target	Achieved A benchmark pay study of 40 plus positions and a classification study of 12 individual classifications / positions was completed across all departments and approved by the Board	Achieved A benchmark classification and pay study was completed across all departments and approved by the Board of Commissioners in the budget.

ranges are approximately 100% of the County's competitive market.		of Commissioners in the budget.	
---	--	---------------------------------	--

RISK MANAGEMENT

Fiscal Year 2023/24 Outcomes	Mid-Year FY 23/24	Actual FY 22/23	Actual FY 21/22
9. To ensure citizens' and employees' safety, Human Resources will ensure operational excellence of County drivers by limiting the number of preventable automotive accidents involving County vehicles. Risk Management will identify all preventable accidents and make the following recommendations to Department Heads: a. After the first preventable accident, require employee to repeat the County Defensive Driving class or have the Supervisor or Training Officer ride along with the employee to observe employee's driving skills. b. After a second preventable accident by the same employee, a Corrective Action Plan or disciplinary action will be recommended for employee. c. Analysis of all accidents will be conducted annually and recommendations will be shared with County management and department heads, focused on concerns, further actions, and options for improvement.	On Target As of December 31, 2023 the County experienced 25 auto accidents, 12 were determined to be preventable. This is trending well in comparison to Mid-Year FY 22/23.	Achieved As of June 30, 2023, the County experienced 86 auto accidents, with 40 determined to be preventable. This is an increase of preventable accidents by 33% from FY 21/22.	Achieved As of June 30, 2022, the County experienced 53 auto accidents, with 30 determined to be preventable. Drivers involved in preventable accidents are required to repeat the County's Defensive Driving Course or participate in departmental exercises with an approved instructor, or complete an Auto Risk Driver Training module through Core360.
10. To ensure the County's worksites are safe and free from avoidable accidents that could negatively impact the delivery of services, Human Resources will limit OSHA recordable injuries to 5 per 100 FTEs, the North Carolina Department of Labor public sector industry standard. This will be accomplished by: a. Concentrating on evaluating the types of accidents in the high-risk departments to determine ways to improve work procedures.	On Target	Achieved a. 3.32 recordable injuries per 100 FTEs b. More than 80% of safety training participants ("strongly agree or agree") they increased knowledge.	Achieved a. 2.73 recordable injuries per 100 FTEs b. More than 80% of safety training participants ("strongly agree or agree") they increased knowledge.

b. Providing at least four training programs to address safety, health, and security awareness of the County. Success will be measured by achieving a cumulative total of 80% of participants indicating they “strongly agree” or “agree” that they have an increased knowledge of the specific topic. c. Providing an annual report to the Human Resources Director and Department Heads on the number and types of injuries occurring during the year and recommendations on how to improve safety and/or security.		c. Annual report of accidents and worker's compensation injuries was shared with the Manager's Office and departments Fall 2023 respectively.	c. Annual report of accidents and worker's compensation injuries was shared with the Manager's Office and departments in November / December 2021 respectively.
---	--	--	--

WELLBEING

Fiscal Year 2023/24 Outcomes	Mid-Year FY 23/24	Actual FY 22/23	Actual FY 21/22
11. To improve the overall wellbeing of employees, Human Resources, in conjunction with the Wellness Coordinator, will offer at least four programs targeted to encourage improved wellbeing and healthy lifestyles. Success of these programs will be measured by having at least 80% of the program participants reporting that the program helped them implement healthier lifestyle behaviors or improve overall wellbeing.	On Target 90% have either made physical improvements in their health or have reported the program they participated in has helped them implement healthier lifestyle behaviors or improve overall wellbeing.	Achieved 94% have either made physical improvements in their health or have reported the program they participated in has helped them implement healthier lifestyle behaviors or improve overall wellbeing.	Achieved 98.7% reported the program they participated in helped them implement healthier lifestyle behaviors or improve overall wellbeing.
12. To ensure high quality customer service is being provided through the Employee Health Connection (EHC), Human Resources will evaluate the monthly customer service surveys. Success will be measured by having at least 85% of respondents reporting an overall satisfaction rating of satisfied for very satisfied.	On Target 100% of respondents reported being satisfied or very satisfied with their EHC visit.	Achieved 99% of respondents reported being satisfied or very satisfied with their EHC visit.	Achieved 99% of survey respondents reported being satisfied or very satisfied with their EHC visit
13. To provide a cost effective and convenient healthcare option for employees, the cost to operate the Employee Health Clinic (employee and County) will be at least 10%	On Target	Achieved The approximate costs to fund employee sick leave and the	Achieved The cost to operate Employee Health Clinic

less than savings generated by the services in the following areas: a. Number of employee sick leave hours saved and an average associated cost. b. Savings from conducting in-house Workers Compensation evaluations. c. Savings from performing all recruitment and retention related medical testing through the Clinic. d. Savings generated from employee usage of the Employee Health Clinic as opposed to their Primary Care Physician.		same services through CVMC Occupational Health or a Primary Care Provider if the EHC did not exist would be \$386,413. The cost to operate our clinic is about 18% less than what it would have been if services were completed at Occupational Health or a Primary Care Provider.	was \$319,466 versus an approximate cost of \$381,649 to fund employee sick leave and the same services through CVMC Occupational Health or a Primary Care Provider if the EHC did not exist.
--	--	---	--

SELF-INSURANCE FUND

The budget increase is primarily due to increased employee and retiree health claims, retiree health premiums, and property and general liability claims.

BUDGET HIGHLIGHTS

SELF-INSURANCE FUND

Fund 115

	2022/23 Actual	2023/24 Current	2024/25 Requested	2024/25 Recommended	Percent Change
Revenues					
Charges & Fees	\$20,145	\$17,000	\$20,000	\$20,000	17.6%
Interest on Investments	41,374	0	0	0	0%
Insurance Settlements	323,744	0	0	0	0%
Employee Dental Contribution	304,892	300,000	300,000	300,000	0.0%
Emp/Retiree Health Contribution	2,397,205	2,595,000	2,572,000	2,572,000	-0.9%
S/T Disability Premiums	79,599	75,000	75,000	75,000	0.0%
Indirect Cost	310,000	326,300	397,000	397,000	21.7%
Special Contingency	0	150,000	150,000	150,000	0.0%
Fund Balance	0	582,250	687,350	687,350	18.1%
General Fund Transfer	2,081,650	2,286,350	2,335,050	2,335,050	2.1%
Total	\$5,558,609	\$6,331,900	\$6,536,400	\$6,536,400	3.2%
Expenses					
Contractual Services	\$279,279	\$332,300	\$403,000	\$403,000	21.3%
Professional Services	37,939	49,000	50,000	50,000	2.0%
County EAP	30,175	31,250	31,250	31,250	0.0%
Employee Dental Claims	292,499	300,000	300,000	300,000	0.0%
Employee/Retiree Health Claims	2,442,669	2,600,000	2,600,000	2,600,000	0.0%
IBNR	0	150,000	0	0	0%
Property & General Liability Claims	57,069	150,000	150,000	150,000	0.0%
Property & General Liability Premiums	921,338	1,080,000	1,225,300	1,225,300	13.5%
Retiree Group Health	445,616	465,000	565,000	565,000	21.5%
Self Ins. Collision & Comprehensive	1,039	10,000	10,000	10,000	0.0%
Special Contingency	0	150,000	150,000	150,000	0.0%
S/T Disability Payments	40,594	60,000	60,000	60,000	0.0%
Taxes & Fees	4,281	5,250	5,800	5,800	10.5%
Supplies & Operations	60,559	81,600	99,050	99,050	21.4%
Unemployment Insurance	24,404	100,000	100,000	100,000	0.0%
Wellness Incentives/Programs	65,716	87,000	92,000	92,000	5.7%
Workers' Compensation Claims	265,705	500,000	500,000	500,000	0.0%
Workers' Compensation Premiums	170,694	190,500	195,000	195,000	2.4%
Transfer to Gen. Fund	42,500	0	0	0	0%
Total	\$5,182,076	\$6,341,900	\$6,536,400	\$6,536,400	3.1%
Expenses by Division					
Wellness	\$382,842	\$462,200	\$543,450	\$543,450	17.6%
Employee Insurance	3,293,773	3,660,500	3,612,050	3,612,050	-1.3%
Liability	1,065,132	1,518,700	1,685,900	1,685,900	11.0%
Workers' Compensation	436,399	690,500	695,000	695,000	0.7%
Total	\$5,178,146	\$6,331,900	\$6,536,400	\$6,536,400	3.2%

The County is self-insured. This fund is used to track the County's cost for wellness, property and general liability insurance, workers' compensation, and the employee/retiree share of health and dental costs.

REGISTER OF DEEDS

DEPARTMENT DESCRIPTION

REGISTER OF DEEDS

10.00 FTEs

\$1,050,809

ADMINISTRATION

The Catawba County Register of Deeds serves as custodian of all records of real estate, vital records, military discharges, and the certification of notary publics. It is essential in preserving Catawba County's history.

The Register of Deeds is a customer-driven recording agency that provides numerous functions to the legal community and the general public, such as supplying accurate and expedient documentation as needed. The Register of Deeds is an elected official of four year terms legally charged with recording and maintaining the integrity, completeness, accuracy and safekeeping of Catawba County's public records.

The department's highest priority is to provide six services required by North Carolina General Statutes. The six required services are recording legal documents, issuing marriage licenses/certificates, recording/issuing birth and death certificates, issuing notary public oaths/authentications, imaging recorded documents and maps, along with indexing all the above recorded documents and maps.

The Office is bound by North Carolina General Statutes to make recorded documents available via a temporary or permanent index within 24 hours; documents must be fully indexed on the permanent index within 30 days of the initial recording. At the same time, the indexing unit strives for a margin of error of less than one percent. This is to ensure that each staff member, constituent or citizen will be able to retrieve such public records when needed.

BUDGET HIGHLIGHTS

REGISTER OF DEEDS

Organization: 160050

	2022/23 Actual	2023/24 Current	2024/25 Requested	2024/25 Recommended	Percent Change
Revenues					
Real Estate Excise	\$1,617,102	\$1,400,000	\$1,400,000	\$1,400,000	0.0%
State	\$4,166	\$0	0	0	0%
Charges & Fees	899,564	923,500	935,500	935,500	1.3%
Miscellaneous	(43,915)	(60,950)	(52,960)	(60,950)	0.0%
Other Sources	0	0	0	0	0%
General Fund	(1,556,186)	(1,245,043)	(1,162,248)	(1,223,741)	-1.7%
Total	\$920,731	\$1,017,507	\$1,120,292	\$1,050,809	3.3%
Expenses					
Personal Services	\$756,691	\$817,932	\$899,250	\$854,467	4.5%
Supplies & Operations	149,507	199,575	221,042	196,342	-1.6%
Capital	14,533	0	0	0	0.0%
Total	\$920,731	\$1,017,507	\$1,120,292	\$1,050,809	3.3%
Employees					
Permanent	10.00	10.00	10.00	10.00	0.0%
Hourly	0.53	0.55	1.67	0.55	0.0%
Total	10.53	10.55	11.67	10.55	0.0%

The budget includes planned compensation changes.

PERFORMANCE MEASUREMENT

FY	Dept./Division	Measure	Type	Target
FY25	Register of Deeds	% of documents indexed without error	Performance measure	99%
FY25	Register of Deeds	% of real estate documents returned within 14 days of being accurately indexed	Performance measure	100%
FY25	Register of Deeds	Conduct 4 disaster recovery drills	Process measure	4.00

REGISTER OF DEEDS

Fiscal Year 2023/24 Outcomes	Mid-Year FY 23/24	Actual FY 22/23	Actual FY 21/22
2. To provide timely, courteous, and accurate services to the public, the Register of Deeds will: a. Return 100 percent of real estate documents within 14 days after indexing is complete. b. Educate 100 percent of couples on North Carolina's marriage license requirements. c. Ensure an indexing error rate of less than one percent for all recorded documents.	On Target	Achieved a. Achieved b. Achieved c. Achieved	Not Achieved a. Not achieved b. Achieved c. Achieved
3. Increase convenience to customers by creating electronic records through scanning and indexing, in turn reducing the in-office research time needed to obtain copies of records: a. Provide access to re-indexing of real estate records from 1989 to 1992 to be computer assessable. b. Review received scanned images and data from Logan on Birth, Death, Marriage and Military records.	On Target	Achieved a. Achieved b. Achieved	Achieved a. Achieved b. Achieved
4. Minimize loss and maximize the ability to retrieve all records in the Register of Deeds' Office in the event of a disaster by ensuring a Disaster Recovery Plan is intact and operational using the following methods: a. Back up 100 percent of digitalized real estate records, vital records, military discharges, and notary public certifications either through the Catawba County Information	On Target	Achieved a. Achieved b. Achieved c. Achieved	Achieved a. Achieved b. Achieved c. Achieved

Technology Department, Archives in Raleigh, or Logan Systems. b. Have quarterly drills for the staff to ensure awareness of the Disaster Recovery Plan and how to address any alterations needed to the plan. c. Include the public in at least two of the four drills held throughout the year.			
---	--	--	--

REGISTER OF DEEDS AUTOMATION & PRESERVATION FUND

In 2002, legislation created an Automation Enhancement and Preservation Fund and expanded the uniform fees for services charged by the Register of Deeds. This increase in fees is to be used to enhance the standards for instruments to be registered in the Office of the Register of Deeds. Revenues in this fund are to be spent on computer and imaging technology enhancements in the Register of Deeds Office. Revenues are based on 10 percent of the total for Marriage Licenses, Recording of Legal Instruments, UCC Filing Fees, and Miscellaneous Revenues. The remaining 90 percent of these revenues is recorded in the Register of Deeds cost center in the General Fund.

BUDGET HIGHLIGHTS

REGISTER OF DEEDS AUTOMATION & PRESERVATION FUND

Fund 160

	2022/23 Actual	2023/24 Current	2024/25 Requested	2024/25 Recommended	Percent Change
Revenues					
Miscellaneous	\$76,310	\$91,000	\$91,000	\$91,000	0.0%
Interest on Investments	1,486	0	0	0	0%
Fund Balance Applied	0	21,300	28,276	47,476	122.9%
Total	\$77,796	\$112,300	\$119,276	\$138,476	23.3%
Expenses					
Contractual Services	\$117,581	\$112,300	\$119,276	\$138,476	23.3%
Total	\$117,581	\$112,300	\$119,276	\$138,476	23.3%

The budget includes increased costs to re-index real estate records from 1984-1988.

DEEDS OF TRUST FUND

A portion of each Deed of Trust fee that is collected by the Register of Deeds for registering or filing a deed of trust or a mortgage is remitted to the State Treasurer on a monthly basis by the County, accounted for in a special revenue fund.

BUDGET HIGHLIGHTS

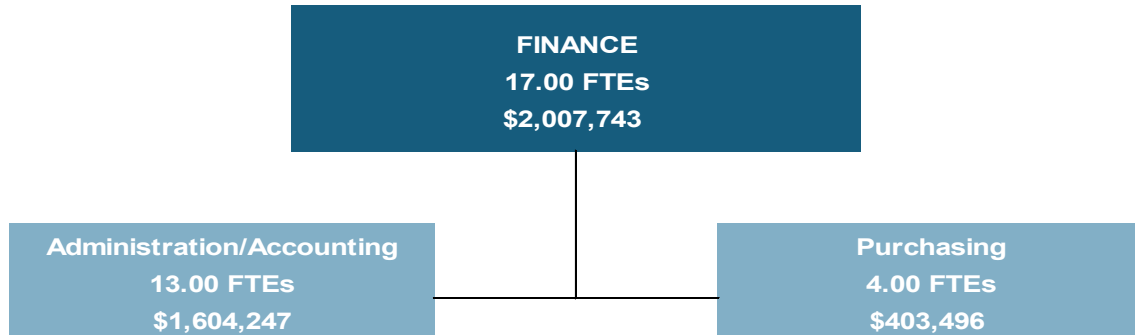
Deeds of Trust Fund

Fund 296

	2022/23 Actual	2023/24 Current	2024/25 Requested	2024/25 Recommended	Percent Change
Revenues					
Permits & Fees	\$111,154	\$150,000	\$150,000	\$150,000	0.0%
Total	\$111,154	\$150,000	\$150,000	\$150,000	0.0%
Expenses					
Supplies & Operations	\$111,154	\$150,000	\$150,000	\$150,000	0.0%
Total	\$111,154	\$150,000	\$150,000	\$150,000	0.0%

FINANCE

DEPARTMENT DESCRIPTION



ADMINISTRATION/ACCOUNTING

The Finance Department is responsible for overseeing the financial affairs of Catawba County. Finance is accountable to the citizens to ensure that the County maximizes its resources and handles funds in accordance with all applicable local, State, and Federal regulations.

PURCHASING/SERVICE CENTER

To ensure the timely procurement of quality goods and services as economically as possible within the guidelines of General Statutes and County Code. To provide timely, accurate and courteous mail and courier service to county departments.

BUDGET HIGHLIGHTS

FINANCE

Organizations: 170050 - 170101

	2022/23 Actual	2023/24 Current	2024/25 Requested	2024/25 Recommended	Percent Change
Revenues					
Investment Earnings	1,072,292	650,000	\$1,000,000	\$1,000,000	53.8%
Personnel Indirect Cost	58,715	59,958	49,025	49,025	-18.2%
Miscellaneous	14,893	20,000	20,000	20,000	0.0%
Charges & Fees	665	200	200	200	0.0%
Transfer from ARP	33,603	92,011	90,000	90,000	-2.2%
General Fund	350,081	1,147,691	848,518	848,518	-26.1%
Total	\$1,530,249	\$1,969,860	\$2,007,743	\$2,007,743	1.9%
Expenses					
Personal Services	\$1,285,246	\$1,631,426	\$1,669,653	\$1,669,653	2.3%
Supplies & Operations	245,003	338,434	338,090	338,090	-0.1%
Total	\$1,530,249	\$1,969,860	\$2,007,743	\$2,007,743	1.9%
Expenses by Division					
Admin./Accounting	\$1,183,640	\$1,579,501	\$1,604,247	\$1,604,247	1.6%
Purchasing	346,609	390,359	403,496	403,496	3.4%
Total	\$1,530,249	\$1,969,860	\$2,007,743	\$2,007,743	1.9%
Employees					
Permanent	17.00	17.00	17.00	17.00	0.0%
Hourly	0.71	0.85	0.87	0.87	2.4%
Total	17.71	17.85	17.87	17.87	0.1%

The budget includes an increase in personal services due to planned compensation changes.

PERFORMANCE MEASUREMENT

FY	Dept./Division	Measure	Type	Target
FY25	Finance	% of outstanding debt eligible for refinancing reviewed to determine if refinancing is warranted	Performance measure	100%
FY25	Finance	Present an annual review of investments to the County Manager's Office outlining timing of maturities, average yield, and allocation of investments among type of securities.	Accountability measure	6/30/2024
FY25	Finance	# of finance, purchasing, grant, and/or contract management training offered to County employees	Process measure	2
FY25	Finance	Achieve the Annual Comprehensive Financial Report Award given by the Government Finance Accountability Office	Accountability measure	6/30/2024
FY25	Finance	% payroll accuracy	Performance measure	95%
FY25	Finance	% accuracy of vendor payments	Performance measure	95%

FINANCE ADMINISTRATION

Fiscal Year 2023/24 Outcomes	Mid-Year FY 23/24	Actual FY 22/23	Actual FY 21/22
1. The County follows the requirements of the Local Government Budget and Fiscal Control Act. The Finance Department ensures transactions comply with these requirements by: a. Monitoring all financial transactions in accordance with the annually adopted Budget Ordinance. b. Accurately recording all amendments to the County's Budget Ordinance within 5 working days of receipt.	On Target	Achieved	Achieved
2. The Finance Department assists with the development of the budget by providing the Budget & Management Office upon request with information on a timely basis that includes the following: a. Preliminary estimates of the County's level of fund balances and recommendations on the amount of fund balances available for appropriation.	On Target	Achieved	Achieved

b. Debt service requirements.			
3. The Finance Department provides financial information in an accurate, efficient, and timely manner by reviewing internal controls and testing of transactions for selected departments by June 30th, preparing the Annual Comprehensive Financial Report (ACFR) by December 1st, submitting the ACFR to the Government Finance Officers Association for the Certificate of Achievement for Excellence in Financial Reporting by December 31st.	On Target	Achieved	Partially Achieved Annual Comprehensive Financial Report (ACFR) submitted by December 1 st , but submitted after December 31 st to Government Finance Officers Association for Certificate of Achievement.
4. The County is responsible for financing major capital projects including those for the local public schools and community college. The department will plan, execute, and oversee all underwriting and debt issuance of Catawba County including any approved new debt financing issues needed for public schools, community college, or renovations/additions to County facilities or equipment. These efforts will maximize cash on hand and borrow money as inexpensively as possible, saving taxpayer dollars through interest avoidance.	On Target	Achieved	Achieved

ACCOUNTING

Fiscal Year 2023/24 Outcomes	Mid-Year FY 23/24	Actual FY 22/23	Actual FY 21/22
1. The Finance Department is responsible for accurately processing financial transactions in a timely manner. a. Make accurate and timely payments (an average of 600+ checks and Electronic Funds Transfer payments) to all vendors on a weekly basis b. Process and distribute 100 percent of required Form 1099s by January 31 for vendor tax records.	On Target	Achieved	Achieved

c. Deposit daily all revenue received 100 percent of the time, as evidenced by deposit ticket dates. d. Make accurate and timely payment of wages to 1,200+ full-time and hourly employees on a bi-weekly basis. e. Process and distribute 100 percent of required Form W-2s by January 31 for employees' tax records. f. Process the reporting and payment of Federal and State payroll taxes and employee benefits by due date 100 percent of the time, as evidenced by date of payment. g. Process a monthly billing cycle by mailing bills within 5 working days of the cutoff. h. Post all accounts receivable payments within 5 working days after receipt			
2. The Finance Department will maintain an accurate and thorough inventory of all County fixed assets (items costing \$5,000 or more with a useful life of 2 years or more) by ensuring documentation for the annual audit, all additions, deletions, and transfers are processed by August 31.	On Target	Achieved	Achieved
3. The Finance Department is responsible for the stewardship of County cash assets. a. The department will reconcile bank accounts within 30 days of receipt of bank statements. b. Excess cash will be invested at the highest possible yield while following NC General Statutes to maintain safety and liquidity of those investments.	On Target	Achieved	Achieved
4. In an effort to promote business process efficiencies, the Finance Department will realize a 10 percent savings in staff time or financial savings through process improvement efforts.	On Target	Achieved Have leveraged software that has resulted in an estimated 50% time savings.	New Outcome for FY23

PURCHASING AND SERVICE CENTER

Fiscal Year 2023/24 Outcomes	Mid-Year FY 23/24	Actual FY 22/23	Actual FY 21/22
1. Strive to improve procurement systems, practices and procedures within the County to maximize productivity and cost-efficiency.	On Target	Achieved	Achieved
2. Work to assure departments are knowledgeable and trained on correct procurement policies and procedures to assure compliance.	On Target	Achieved	Achieved

GRANT ADMINISTRATION

Fiscal Year 2023/24 Outcomes	Mid-Year FY 22/23	Actual FY 21/22	Actual FY 20/21
1. The Finance Department is responsible for fiscal compliance and monitoring for multiple grants. a. The department will ensure accurate, timely reporting of all grants monitored by the department by ensuring reporting is completed within sponsoring agency deadlines.	On Target	New Outcome for FY24	

GOVERNMENT AGENCIES – JUSTICE CENTER

Revenue received from court and facility fees is budgeted in this cost center. It is used to help support Justice Center operations.

BUDGET HIGHLIGHTS

GOVERNMENT AGENCIES - JUSTICE CENTER

Organization: 180050

	2022/23 Actual	2023/24 Current	2024/25 Requested	2024/25 Recommended	Percent Change
Revenues					
State	\$251,928	\$250,000	\$245,000	\$245,000	-2%
General Fund	(243,266)	(239,500)	(229,500)	(229,500)	-4%
Total	\$8,662	\$10,500	\$15,500	\$15,500	48%
Expenses					
Supplies & Operations	\$8,662	\$10,500	\$15,500	\$15,500	48%
Total	\$8,662	\$10,500	\$15,500	\$15,500	48%

CONTINGENCY

Annually the budget includes contingency funds for which the County Manager has transfer authority granted by the Board of Commissioners of up to \$50,000 per transfer. Additionally, special contingency revenue and expense is included to provide the County flexibility in recognizing small revenues such as donations and grants that are hard to predict throughout the year. These transfers are reported to the Board of Commissioners on a regular basis.

BUDGET HIGHLIGHTS

CONTINGENCY

Organization: 190100

	2022/23 Actual	2023/24 Current	2024/25 Requested	2024/25 Recommended	Percent Change
Revenues					
Special Contingency	\$0	\$100,000	\$100,000	\$100,000	0.0%
General Fund	0	250,000	250,000	250,000	0.0%
	\$0	\$350,000	\$350,000	\$350,000	0.0%
Expenses					
Contingency	\$0	\$250,000	\$250,000	\$250,000	0.0%
Special Contingency	0	100,000	100,000	100,000	0.0%
	\$0	\$350,000	\$350,000	\$350,000	0.0%

OTHER GOVERNMENT COSTS

This includes funding for outside agencies such as pass-through funds for Juvenile Crime Prevention Council (JCPC) projects and some general Countywide expenses not attributable to a specific department, such as employee recognition.

BUDGET HIGHLIGHTS

OTHER GOVERNMENT COSTS

Organization: 190050

	2022/23 Actual	2023/24 Current	2024/25 Requested	2024/25 Recommended	Percent Change
Revenues					
Local Sales Tax	\$30,301,145	\$30,292,000	\$31,645,006	\$31,645,006	4.5%
Medicaid Hold Harmless	\$2,890,143	\$1,500,000	\$1,000,000	\$1,000,000	-33.3%
ARP Funds	\$2,493,633	\$0	\$0	\$0	0%
Beer & Wine Tax	386,345	325,000	350,000	350,000	7.7%
Cable TV Reimbursements	453,454	470,000	450,000	450,000	-4.3%
JCPC Planning	14,000	14,000	14,000	14,000	0.0%
JCPC Projects	417,225	417,225	417,225	417,225	0.0%
Indirect Cost	41,867	112,841	116,859	98,859	-12.4%
ABC Profits	1,280,000	1,200,000	1,200,000	1,200,000	0.0%
Miscellaneous	95,946	26,500	26,500	26,500	0.0%
Fund Balance	0	8,456,455	18,161,043	8,741,603	3.4%
Lease Liabilities	119,774	0	0	0	0.0%
Sale of Land	20,000	0	0	0	100.0%
DHR County Share	(18,155,545)	(25,001,506)	(25,801,482)	(25,272,494)	1.1%
General Fund	(19,633,974)	(16,593,640)	(26,753,764)	(17,845,312)	7.5%
	\$724,013	\$1,218,875	\$825,387	\$825,387	-32.3%
Expenses					
Personal Services	\$133,882	\$715,000	\$315,000	\$315,000	-55.9%
Capital Outlay - Lease	119,774	0	0	0	0%
Other					
Adult Probation Lease	0	40,000	0	0	0%
Employee Recognition	31,501	25,850	31,850	31,850	23.2%
Fire Association - Museum Maint.	2,800	2,800	2,800	2,800	0.0%
Joint JCPC Planning	13,511	14,000	14,000	14,000	0.0%
JCPC Projects	417,225	417,225	417,225	417,225	0.0%
JCPC Refund	1,955	0	0	0	0%
Hickory Airport Marketing	3,365	4,000	4,000	4,000	0.0%
Lease Expense	0	0	40,512	40,512	0%
	\$724,013	\$1,218,875	\$825,387	\$825,387	-32.3%

TRANSFERS FROM THE GENERAL FUND

Certain revenues, such as property tax, must initially be budgeted in the General Fund but need to be spent in other funds. These dollars are in effect accounted for twice, inflating the total budget by the transfer amounts, as they are reflected both in the fund transferred from and the receiving fund.

BUDGET HIGHLIGHTS

TRANSFERS FROM GENERAL FUND

Organization: 190900

	2022/23 Actual	2023/24 Current	2024/25 Requested	2024/25 Recommended	Percent Change
Revenues					
Transfer From Self Insurance Fund	\$42,500	\$0	\$0	\$0	0%
General Fund	14,055,829	4,816,677	9,271,305	5,043,793	4.7%
Total	\$14,098,329	\$4,816,677	\$9,271,305	\$5,043,793	4.7%
Expenses					
Self Insurance Fund	\$2,081,650	\$2,286,350	\$2,335,050	\$2,335,050	2.1%
Reappraisal Fund	679,862	947,327	919,143	919,143	-3.0%
Stream Debris Removal Fund	0	75,000	75,000	75,000	0.0%
General Capital Projects	5,011,700	1,508,000	5,942,112	1,714,600	13.7%
Road Improvements Projects	1,912,000	0	0	0	0%
Schools Construction	1,910,000	0	0	0	0%
Emergency Telephone System	9,484	0	0	0	0%
Gen. Fund Capital Project Fund	2,493,633	0	0	0	0%
Total	\$14,098,329	\$4,816,677	\$9,271,305	\$5,043,793	4.7%

DEBT SERVICE

BUDGET HIGHLIGHTS

DEBT SERVICE

Organization: 910050 - 930680

	2022/23 Actual	2023/24 Current	2024/25 Requested	2024/25 Recommended	Percent Change
Revenues					
Economic & Physical Development Debt					
General Fund	\$629,217	\$612,386	\$593,094	\$593,094	-3.2%
Education					
1st 1/2% Sales Tax	2,100,000	2,100,000	2,100,000	2,100,000	0.0%
1st 1/2% Sales Tax - Food	0	0	0	0	0%
General Fund (retiring debt balance)	6,900,000	6,900,000	6,900,000	6,900,000	0.0%
General Fund - 2.1 cents	0	6,240,000	6,300,000	6,300,000	1.0%
From Schools' Capital	50,000	0	0	0	0%
From Schools' Construction	406,015	973,687	0	0	0%
Lottery Proceeds	1,159,470	1,550,000	1,550,000	1,550,000	0.0%
Public Safety					
1/4 Cent Sales Tax - Justice Center	2,204,544	1,639,244	1,579,994	1,579,994	-3.6%
General Fund - Jail Debt	0	2,534,849	2,442,103	2,442,103	-3.7%
General Fund - Animal Shelter	0	309,284	303,763	303,763	-1.8%
Other					
Interest on Investments	207	0	0	0	0%
Refunded Bonds	10,757,408	0	0	0	0%
Installment Purchase - Proceeds (CVMC)	0	9,859,756	9,712,400	9,712,400	-1.5%
Total	\$24,206,861	\$32,719,206	\$31,481,354	\$31,481,354	-3.8%
Expenses					
Economic & Physical Development Debt					
Mountain Creek Park	\$629,217	\$612,386	\$593,094	\$593,094	-3%
Education Debt					
Installment Purchase - Schools	10,373,273	13,294,658	10,843,879	10,843,879	-18.4%
Certificates of Participation - Schools	135,601	129,067	122,613	122,613	-5.0%
School Construction Bonds	75,046	1,935,029	1,935,024	1,935,024	0.0%
Installment Purchase - CVCC	2,477,229	2,404,933	1,802,266	1,802,266	-25.1%
Future Debt	1,768,730	0	2,146,218	2,146,218	0%
Public Safety Debt					
Installment Purchase - Animal Shelter	314,804	309,284	303,763	303,763	-1.8%
Jail	2,628,139	2,534,849	2,442,103	2,442,103	-3.7%
Limited Obligation Bonds - Justice Center	1,698,494	1,639,244	1,579,994	1,579,994	-3.6%
Other Debt					
Installment Purchase - CVMC	0	9,859,756	9,712,400	9,712,400	-1.5%
Total	\$20,100,533	\$32,719,206	\$31,481,354	\$31,481,354	-3.8%

The budget includes debt service for Mountain Creek Park. The County issued \$8 million in debt in Fiscal Year 2017/18 to develop this new park in the Sherrills Ford – Terrell community.

Education related debt service totaling \$14.7 million is included for the three public school systems and Catawba Valley Community College. Additionally, the budget sets aside \$2.15M towards school construction needs (\$2,039,842 towards East Campus renovations and \$106,376 toward future debt services).

Funding for Public Safety-related debt makes up roughly \$4.33 million, dedicated to the Justice Public Safety Center, Animal Shelter, and both 2007 and 2020 Jail expansions.

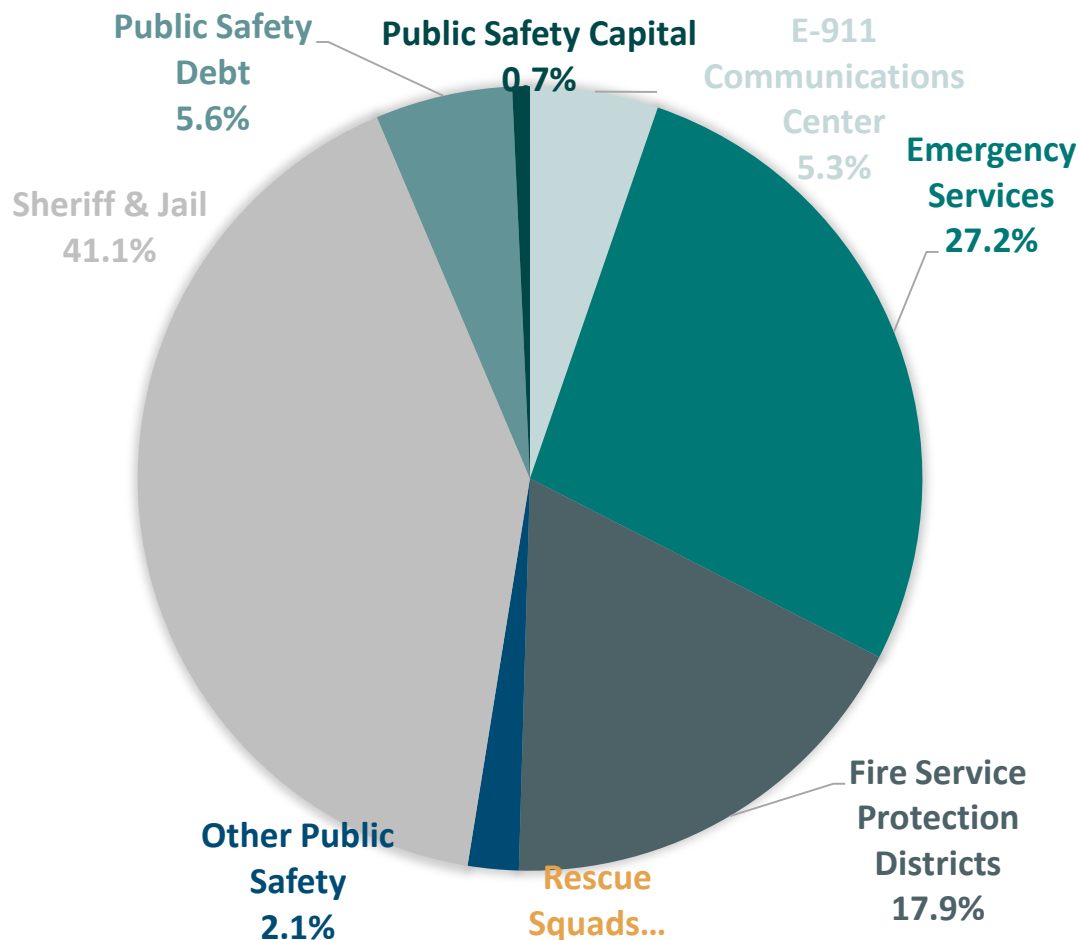
Debt service payments for Catawba Valley Medical Center are continued. Since the County owns the hospital, any debt issued is reflected in the County budget but is completely funded by the hospital and does not require any County funds.



PUBLIC SAFETY

The Public Safety function is composed of the Sheriff's Office, Emergency Services, E-911 Communications Center, and Other Public Safety activities (Lake Norman Marine Commission, Pre-Trial Services, Court Improvement Board, and Conflict Resolution Center). The Sheriff's Office includes the following activities: Law Enforcement & Administration, CVCC Officers, School Resource Officers, Records, Narcotics, Criminal Investigations, Lake Norman Area Patrol, Court Security, Newton Detention Facility, and Prisoner Food Service. Emergency Services consists of Emergency Services Administration, Veterans' Services, Emergency Medical Services, Fire/Rescue Division, Fire Fighting Alarms, Animal Control, and the Animal Shelter. The Emergency Services division is also responsible for Rescue Squads, Fire Service Protection Districts, and the E-911 Communications Center. The E-911 Communications Center provides emergency and administrative communications for the citizens of Catawba County by placing them in touch with public safety and related government services agencies.

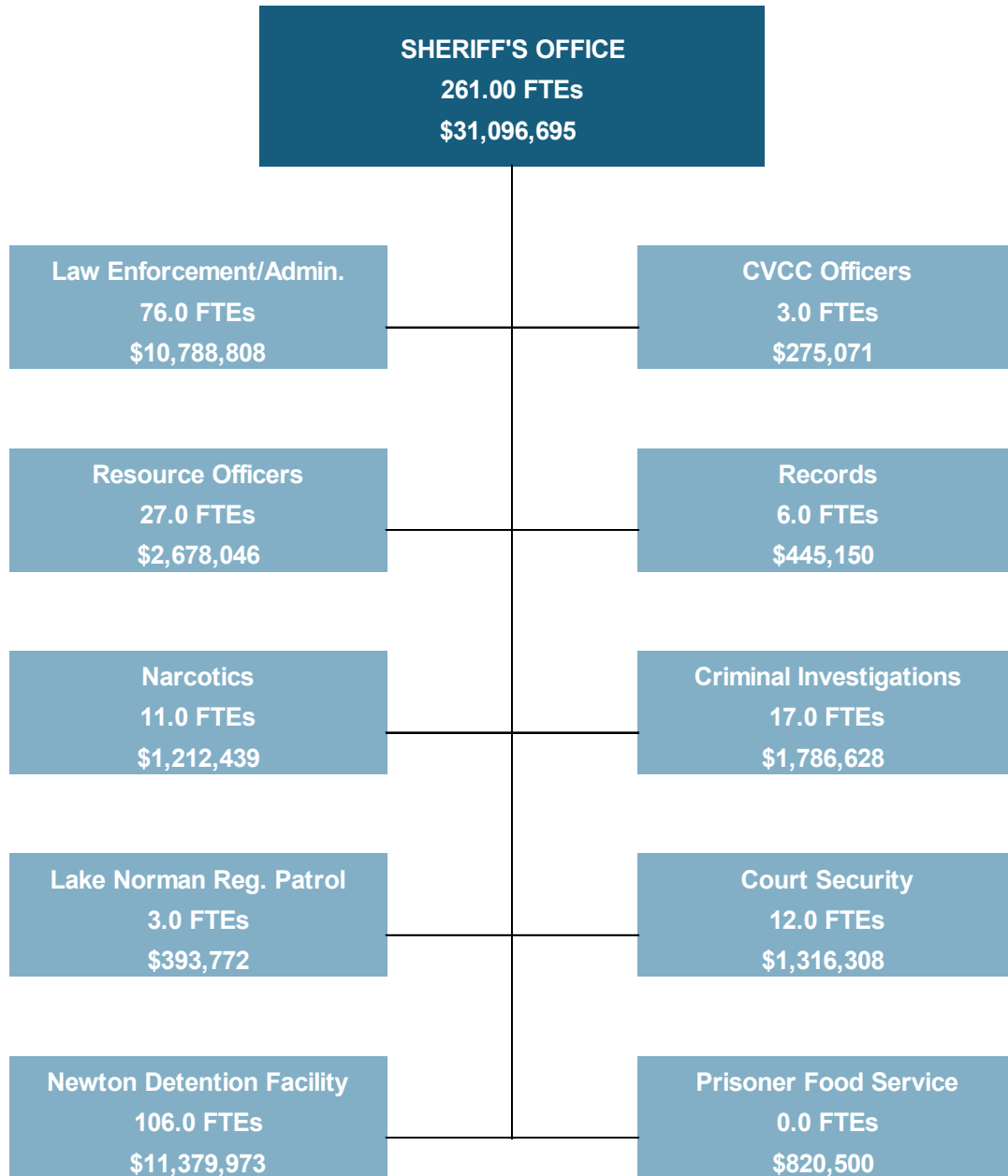
The County has budgeted \$76,592,032 representing 24.9 percent of all expenditures for the fiscal year for Public Safety, including debt, capital expenses, and special revenue restricted for specific purposes such as the Emergency Telephone Surcharge and Federal Asset Forfeiture Funds. Total General Fund departmental expenses are \$61,124,669. The departments work to provide a safe, secure community and to provide emergency medical transportation to medical care facilities. The services provided are both salary and equipment intensive and increased costs generally reflect equipment replacements.





SHERIFF'S OFFICE

DEPARTMENT DESCRIPTION



LAW ENFORCEMENT & ADMINISTRATION

The Sheriff's Office is charged with protecting the public, investigating crimes, operating the Jail, providing court security, and serving civil process. Law Enforcement and Administration consists of Road Patrol, Civil, Warrant, and overall Administration for the Sheriff's Office. Patrol Officers provide protection and service to the County 24 hours a day, 7 days a week by responding to calls for service, enforcing laws, investigating crimes, and deterring crime by their presence. They also patrol problem areas in an attempt to curtail aggressive driving behaviors that contribute to accidents, or prevent crimes in areas of statistically proven trouble. Civil and Warrant Officers serve civil and criminal legal processes issued by the court.

SCHOOL RESOURCE OFFICERS (SROs)

School Resource Officers (SROs) work in Catawba County School System schools as Law Enforcement Officers to maintain order by enforcing the laws and local ordinances. They also respond to law enforcement calls involving drugs, weapons or immediate threats at the Catawba County elementary schools within their school district during working hours. They investigate all criminal activity committed on all Catawba County Schools properties or involving students from the school to which the officer is assigned during working hours. They assist school officials with enforcement of applicable board of education policies and administrative regulations. They are a resource to teachers and parents in the areas of law enforcement. They act as counselors in some instances when listening to and assisting students, faculty and parents with various problems and concerns in the law enforcement field. They are aware of available resources in the County for referral to collaborating agencies.

RECORDS

The Records Division manages case reports for Road Patrol, Investigations, and the Newton Detention Facility. Additional responsibilities include central warrant repository, orders for arrest, juvenile summons, alcohol and drug abuse, private attorney criminal history checks, officer criminal history checks for court, public fingerprints, County employment backgrounds, concealed carry permits, precious metal permits, domestic violence orders, and Division of Criminal Information (DCI) entry/monitoring.

NARCOTICS / SPECIAL ENFORCEMENT GROUP

The Narcotics Unit is a select group of investigators tasked to investigate major drug trafficking organizations residing in or acting as sources of supply to Catawba County. This unit conducts complex drug investigations and strategic undercover purchases at both the state and federal levels of prosecution. This unit also acts as a cooperator and force multiplier with Local, State and Federal law enforcement agencies.

The Special Enforcement Group is a select group of investigators/deputies tasked to conduct specific quick action/reaction enforcement activities and investigations in a myriad of law enforcement situations to include criminal surveillance, street level undercover purchases, highway interdiction, parcel interdiction and focused enforcement activities in support of the Narcotics, Patrol and Criminal Investigation Divisions.

CRIMINAL INVESTIGATIONS (CID)

CID is responsible for investigating and following up on serious misdemeanor and felony crimes. Some of these crimes include homicides, robberies, felony assaults, and major fraud including identity theft and embezzlement, and sex offenses.

LAKE NORMAN REGIONAL PATROL

The Lake Norman Regional Patrol serves the citizens of southeastern Catawba County by providing community policing, patrol of both land and water to protect lives and property by enforcing State and local ordinances, and promotion of boater safety.

COURT SECURITY

The Court Security Unit is responsible for ensuring the safety and protection of court officials, employees, visitors, inmates, and the general public in the Catawba County Justice Center. Court Security also ensures the smooth and safe movement of inmates between the Newton Detention Center and courtrooms.

NEWTON DETENTION FACILITY

The purpose of the Newton Detention Facility is to provide for the safety and security of inmates by fairly and humanely ensuring their physical, mental, and medical welfare is provided for as required by State and Federal law.

PRISONER FOOD SERVICE

Jail food service will provide inmates in Catawba County custody well-balanced meals as required by the State of North Carolina Department of Human Resources.

BUDGET HIGHLIGHTS

SHERIFF'S OFFICE

Organizations: 210050 - 220250

	2022/23 Actual	2023/24 Current	2024/25 Requested	2024/25 Recommended	Percent Change
Revenues					
Federal	\$2,220,648	\$1,642,000	\$1,652,000	\$1,652,000	0.6%
State	61,782	10,000	10,000	10,000	0.0%
Federal & State	135,926	95,000	165,000	165,000	73.7%
Local	1,089,996	1,343,658	1,326,568	1,326,568	-1.3%
Charges & Fees	598,093	485,080	485,080	485,080	0.0%
Miscellaneous	294,482	188,100	238,100	238,100	26.6%
Transfer In	197,019	176,515	355,000	355,000	101.1%
General Fund	22,202,379	26,049,647	27,898,670	26,864,947	3.1%
Total	\$26,800,325	\$29,990,000	\$32,130,418	\$31,096,695	3.7%
Expenses					
Personal Services	\$19,262,234	\$22,631,317	\$23,361,923	\$23,292,349	2.9%
Supplies & Operations	5,960,208	5,761,470	7,043,063	6,600,294	14.6%
Capital	1,577,883	1,597,213	1,725,432	1,204,052	-24.6%
Total	\$26,800,325	\$29,990,000	\$32,130,418	\$31,096,695	3.7%
Expenses by Division					
Law Enforcement & Admin	\$9,730,240	\$10,407,324	\$11,655,199	\$10,788,808	3.7%
CVCC Officers	267,923	295,607	275,071	275,071	-6.9%
Resource Officers	1,705,570	2,286,604	2,692,628	2,678,046	17.1%
Records	402,992	416,513	445,150	445,150	6.9%
Narcotics	1,279,502	1,291,318	1,216,439	1,212,439	-6.1%
Criminal Investigations	1,550,511	1,710,600	1,881,628	1,786,628	4.4%
Lake Norman Reg. Partol	326,018	381,330	393,772	393,772	3.3%
Court Security	1,208,961	1,275,938	1,316,308	1,316,308	3.2%
Newton Detention Facility	9,610,128	11,126,266	11,413,723	11,379,973	2.3%
Prisoner Food Service	718,480	798,500	840,500	820,500	2.8%
Total	\$26,800,325	\$29,990,000	\$32,130,418	\$31,096,695	3.7%
Employees					
Permanent	252.00	256.00	261.00	261.00	2.0%
Hourly	7.21	7.19	6.99	6.99	-2.8%
Total	259.21	263.19	267.99	267.99	1.8%

The Sheriff's Office budget increase is primarily driven by the addition of four Patrol Deputies and a new Forensic Investigator for Internet Crimes Against Children (ICAC). Additionally, the budget funds increased contractual services for jail medical / mental health services, AXON body/car cameras, safety equipment, various inflationary increases, and planned compensation increases.

PERFORMANCE MEASUREMENT

FY	Dept/Division	Measure	Type	Target
FY25	Sheriff's Office - Admin	% of civil summons served within three business days	Performance measure	70%
FY25	Sheriff's Office - Admin	Maintain an index crime rate (offenses per 100,000 population) that is below the statewide rate	Performance measure	2,526
FY25	Sheriff's Office - Admin	% conviction rate for sex offenders out of compliance with the stipulations of their sentence	Performance measure	95%
FY25	Sheriff's Office - CID	% conviction rate for violent crimes	Performance measure	75%
FY25	Sheriff's Office - Court Security	# of incidents of contraband found beyond security check point	Process measure	5
FY25	Sheriff's Office - Detectives	% of cases closed	Performance measure	75%
FY25	Sheriff's Office - Detectives	% of internet crimes against children tips received investigated	Performance measure	100%
FY25	Sheriff's Office - Lake Norman Patrol	# of boater safety checks	Process measure	500
FY25	Sheriff's Office - Narcotics	% of investigations will produce successful prosecutions	Performance measure	80%
FY25	Sheriff's Office - Denton Center	% of non-emergency medical incidents addressed in-house rather than transferred to outside providers	Process measure	80%
FY25	Sheriff's Office - Records	% of requests from Human Resources (HR) for pre-employment background checks completed within one business day	Performance measure	90%
FY25	Sheriff's Office - SROs	% of school emergency action plans reviewed	Process measure	100%
FY25	Sheriff's Office - SROs	# of active shooter trainings within the school system	Process measure	12
FY25	Opioid - MAT	# of people who are incarcerated who receive buprenorphine for OUD	Process measure	30
FY25	Opioid - MAT	% of people who are incarcerated that are screened for OUD	Quality measure	90%
FY25	Opioid - MAT	% of participants who are incarcerated who were on MAT before entering jail and continued MAT in Jail (program level)	Outcome measure	50%

LAW ENFORCEMENT AND ADMINISTRATION

Fiscal Year 2023/24 Outcomes	Mid-Year FY 23/24	Actual FY 22/23	Actual FY 21/22
1. Continue customer service emphasis in all departments. Focus on communications efforts with citizens so citizens know what Catawba County Sheriff's Office does for them and what they can do to be part of a safer community.	On Target	Achieved Outreach efforts include scam alerts, Citizen's Academy, Cadet Program, and Pill Stoppers.	Achieved Outreach efforts include scam alerts, Citizen's Academy, Cadet Program, and Pill Stoppers.

2. Maintain an index crime rate that is below the statewide rate (2021 – 2,586.4 per 100,000 population).	On Target 2,297 per 100,000	Not Achieved 2,802 per 100,000	Achieved
3. To maintain the professionalism of the department, enhance officer knowledge and skills, and meet NC Sheriff's Training Standards mandates, the Sheriff's Office will provide at least 4,000 hours of in-service training for sworn and detention officers.	On Target	Achieved	Achieved
4. To enhance the existing relationship between the criminal justice system and the community, the Catawba County Sheriff's Office will: a. Provide 100 educational programs to social, civic, school, business, and religious organizations including tours of the department on a request basis. All officers that patrol the area where the program is presented will be introduced as well. b. Participate in the Criminal Justice Careers Summer Internship Program in conjunction with Catawba County Public Schools to provide those juniors and seniors selected for the internship with firsthand experience and knowledge of criminal justice careers.	On Target a. participated in 70 events. b. We have provided firsthand experience to 3 high school and college interns so far this fiscal year with a total of 640 hours worked by the interns.	Achieved a. Participated in 125 events b. provided firsthand experience to 10 high school and college interns with a total of 1876 hours.	Achieved a. Participated in 102 events b. Provided firsthand experience to 7 high school interns and 7 college interns this fiscal year with a total of 1,867 hours worked by the interns.
5. Enhance the personal safety of senior citizens in Catawba County by: a. Continuing to educate seniors by providing at least 20 Safe Senior presentations in areas of importance such as telemarketing fraud, flimflam schemes, and the Sheriff's Office Adopt-A-Senior Program. This program has several benefits for seniors with no family in the County, including assigning a patrol deputy to call or visit participating seniors each week, collecting personal information that may be needed by Emergency Responders, and providing seniors with an emergency beacon light in the	On Target a. conducted 11 presentations and 45 residents entered in Project Lifesaver Program. b. 47 seniors in RUOK program, 10,215 calls with 257 alerts.	Achieved a. conducted 28 presentations with approximately 24 citizens in the Adopt-A-Senior Program. Also 28 residents entered in Project Lifesaver Program. b. 39 seniors in RUOK program, 17,311 calls with 843 alerts.	Achieved a. 27 presentations with approximately 24 citizens in the Adopt-A-Senior Program. Also have 36 residents entered in Project Lifesaver Program. b. 53 seniors in RUOK program, 19,450 calls with 943 being alerts

event of distress in the residence. b. Sending an officer to check on 100 percent of participants in the R U OK program if they need assistance or cannot be contacted. This automated program calls seniors or individuals with disabilities at their requested time to ensure they are okay.			
6. To provide citizens with timely notification of all civil matters, the Catawba County Sheriff's Office will serve at least 60 percent of all civil process within three business days of receipt.	On Target 66% served within 5 days (new software will only allow for 5 calendar days on report.)	Achieved 75.3% served within 3 days	Achieved 73% served within 3 days
7. To protect the community, the Sheriff's Office will maintain at least a 95 percent conviction rate for sex offenders found to be out of compliance with the stipulations of their sentence.	On Target	Achieved	Achieved
8. To remain trained and ready to handle high-risk call-outs, hostage rescue, and other tactical situations, each member of the Catawba County Special Tactics and Response (STAR) Team will receive at least 144 hours of additional specialized training each year. This multi-agency unit responds to events that may result in catastrophic effects on life and property.	On Target 100 hours of training received	Achieved 192 hours of training received	Achieved 175 hours of training

SCHOOL RESOURCE OFFICERS (SROs)

Fiscal Year 2023/24 Outcomes	Mid-Year FY 23/24	Actual FY 22/23	Actual FY 21/22
1. Reduce victimization and improve students' perception of personal safety by providing at least 100 educational presentations to middle and high school students in the areas of safety, drug and alcohol abuse, and North Carolina Law.	On Target 369 classes presented to students and 881 students counseled on law enforcement topics or situations.	Achieved 440 classes presented to students and 1,157 students counseled on law enforcement topics or situations.	Achieved 429 classes presented to students and 1,306 students counseled on law enforcement topics or situations
2. Improve safety in the school environment by: a. Providing at least 40 educational presentations in the areas of child safety and drug prevention to the faculty	On Target a. 48 presentations and counseled 167 parents and 217 staff	Achieved a. 85 presentations and counseled 366 and 516 staff members on law	Achieved a. SROs made 63 presentations and counseled 244 parents and 287 staff

and parents in area middle and high schools. b. Assisting the School Safety Committee and other committees in safety procedures for the school. c. Assisting school administration with updates to the schools' crisis plan and attending training at least once a year for school crisis situations. d. Promoting a safe and responsible prom night by providing at least one program for each high school to raise awareness of the dangers of drinking and driving.	members on law enforcement topics or situations. b. Assisted 19 times c. updated 18 crisis plan, participated in multiple active shooter/lockdown training procedures and scenario situations. Have assisted with 48 home visits and participated in 197 events/classes.	enforcement topics or situations. b. Assisted 32 times c. updated 22 crisis plan, participated in multiple active shooter/lockdown training procedures and scenario situations. Have assisted with 129 home visits and participated in over 1,528 events/classes.	members on law enforcement issues. b. SROs assisted School Safety Committees 23 times. c. SROs updated crisis plans 18 times, participated in multiple active shooter/lockdown training procedures and scenario situations, worked with staff and administration on 16 school active shooter/lockdown drills, assisted school social workers on 94 home visits and participated in over 1,358 misc. events and / or classes.
3. Decrease fights, weapons, and illegal substances by: a. Using the department's K-9 Unit to conduct random searches of the campuses, as well as at the request of the school when feasible. These searches help identify and eliminate the possession and use of illegal weapons and drugs. b. Working with all students who have been identified for bullying and behavior problems by the school's Guidance Office. c. Taking reports on all crimes committed at the schools and counseling the person committing the crime, if possible, at the time of the incident.	On Target a. 39 K-9 searches conducted with 8 drug incidents reported. b. 24 incidents of bullying reported. c. 175 reports for simple assault, larceny, disorderly conduct, weapon on campus and a variety of other incidents.	Achieved a. 132 K-9 searches conducted with 33 drug incidents reported. b. 86 incidents of bullying reported. c. 531 reports for simple assault, larceny, disorderly conduct, weapon on campus and a variety of other incidents.	Achieved a. 96 K-9 searches conducted, 17 drug incidents reported. b. SROs reported 61 incidents of bullying c. SROs took 373 reports for simple assault, larceny, disorderly conduct, weapon on campus and a variety of other incidents
4. To ensure a safe learning environment for students and faculty, SROs will conduct monthly inspections of their school, and make suggestions to the school safety committee and/or the	On Target Conducted 120 Fire Drills, 0 Tornado Drills and 24 Earthquake Drills	Achieved Conducted 327 Fire Drills, 32 Tornado Drills and 24 Earthquake Drills	Achieved Conducted monthly inspections and participated in 237 Fire Drills, 13 Earthquake

principal on any issues they may find.			Drills and 17 Tornado Drills
--	--	--	------------------------------

RECORDS

Fiscal Year 2023/24 Outcomes	Mid-Year FY 23/24	Actual FY 22/23	Actual FY 21/22
1. To provide consistent and reliable access to records, statistical information, and reports, the Catawba County Sheriff's Office Records Management System will maintain at least a 99 percent uptime.	On Target	Achieved	Achieved
2. To ensure quality customer service to citizens who apply for a firearm concealed carry permit, the Sheriff's Office will maintain a substantiated complaint rate of less than 1 complaint per 500 permits issued.	On Target	Achieved	Achieved
3. To allow the County to maintain a timely and thorough hiring process, the Sheriff's Office will complete 90 percent of requests from Human Resources (HR) for pre-employment background checks within one business day, with all requests completed within two business days.	On Target	Achieved	Achieved
4. To ensure public transparency and access to information, Records will maintain incident reports daily and have the reports available within two business days of the incident.	On Target	Achieved	Achieved

NARCOTICS/VICE DIVISION

Fiscal Year 2023/24 Outcomes	Mid-Year FY 23/24	Actual FY 22/23	Actual FY 21/22
1. Partner with the Criminal Investigations Division to prosecute controlled substance dealers that provided drugs to overdose victims.	On Target	Achieved	Achieved
2. Decrease drug trafficking by working to dismantle historic drug trafficking organizations in Catawba County..	On Target	Achieved	Achieved
3. Develop investigations that produce successful prosecutions.	On Target	Achieved	Achieved

CRIMINAL INVESTIGATIONS (CID)

Fiscal Year 2023/24 Outcomes	Mid-Year FY 23/24	Actual FY 22/23	Actual FY 21/22
1. The Criminal Investigations Division will maintain a clearance rate resulting in cases closed by designation of: Arrest, Leads Exhausted, Unfounded equaling 75% or greater of the total number of all cases assigned.	On Target Clearance rate of 75%.	Achieved Clearance rate of 75%.	Achieved Clearance rate of 75%.
2. To provide the best treatment and care to victims while gathering sufficient evidence to prosecute offenders, the Sheriff's Office will continue to work jointly with Social Services to investigate all claims of child sexual assault and physical abuse.	On Target	Achieved	Achieved

LAKE NORMAN REGIONAL PATROL

Fiscal Year 2023/24 Outcomes	Mid-Year FY 23/24	Actual FY 22/23	Actual FY 21/22
1. Increase the public's awareness of State and local laws pertaining to the waters of Catawba County and safe boating practices by hosting at least 10 boater safety classes sponsored by the North Carolina Wildlife Resource Commission.	On Target	Achieved Lake patrol has hosted 10 boater safety courses.	Achieved Lake patrol has hosted 10 boater safety courses

COURT SECURITY

Fiscal Year 2023/24 Outcomes	Mid-Year FY 23/24	Actual FY 22/23	Actual FY 21/22
1. To ensure the safety of the court system and its participants, Court Security will ensure that all prohibited materials are either surrendered or seized prior to entering the Catawba County Justice Center through the use of metal detectors at the main entrance. Examples of prohibited materials include handguns, rifles, stun guns, knives, leaded canes, scissors, metallic knuckles, razor blades, or any sharp object that may be used as a weapon.	On Target	Achieved	Achieved

NEWTON DETENTION FACILITY

Fiscal Year 2023/24 Outcomes	Mid-Year FY 23/24	Actual FY 22/23	Actual FY 21/22
1. To ensure all Detention Center employees are appropriately trained, the Catawba County Sheriff's Office will meet or exceed all North Carolina Sheriff's Training Standards. This includes 224 hours of field training for new employees, as well as 22 hours per year of in-service training for sworn deputies and 16 hours for non-sworn detention officers.	On Target	Achieved	Achieved
2. To follow jail best practices and control the cost of inmate medical care, Newton Detention Facility staff will receive the Jail physician's approval prior to all non-emergency inmate visits to outside physicians.	On Target	Achieved	Achieved
3. To increase officer safety, improve facility security, and reduce the staff-time necessary to manage jail visitation, Catawba County Sheriff's Office staff will continue to promote the County's video visitation system to inmates and visitors. This system, which was implemented at no cost to the County, uses webcams to provide for virtual visitation rather than traditional in-person visitation. Success in this area will be measured by at least 90 percent of all visitors utilizing the system from outside the jail rather than visiting in-person.	On Target	Achieved	Achieved

PRISONER FOOD SERVICE

Fiscal Year 2023/24 Outcomes	Mid-Year FY 23/24	Actual FY 22/23	Actual FY 21/22
1. Ensure inmates are receiving well-balanced meals at the least possible cost to the County. Monitor the progress of the food service contract vendor to ensure that the quality and quantity of meals served to our inmates meet State standards.	On Target	Achieved	Achieved

FEDERALLY SEIZED FUNDS

Expenditures in this fund are funded by revenues received through the Federal Asset Sharing and Forfeiture Program as a result of Federal level narcotics investigations. Use of the funds is restricted to law enforcement purposes to enhance the investigation and prevention of drug related crime.

BUDGET HIGHLIGHTS

FEDERALLY SEIZED PROPERTIES AND MONIES FUNDS

Fund 205

	2022/23 Actual	2023/24 Current	2024/25 Requested	2024/25 Recommended	Percent Change
Revenues					
Interest on Investments	\$0	\$0	\$0	\$0	0%
Fund Balance	\$0	\$0	\$0	\$0	0%
Total	\$0	\$0	\$0	\$0	0%
Expenses					
Transfers	\$608	\$0	\$0	\$0	0%
Total	\$608	\$0	\$0	\$0	0%

FEDERALLY SEIZED JUSTICE FUNDS FUND

Fund 207

	2022/23 Actual	2023/24 Current	2024/25 Requested	2024/25 Recommended	Percent Change
Revenues					
From Fed Seized Funds (205)	\$608	\$0	\$0	\$0	0%
Asset Forfeitures	98,589	0	0	0	0%
Interest on Investments	4,514	0	0	0	0%
Fund Balance	0	115,000	100,000	200,000	74%
Total	\$103,711	\$115,000	\$100,000	\$200,000	73.9%
Expenses					
Supplies & Operations	\$70,524	\$115,000	\$100,000	\$200,000	74%
Total	\$70,524	\$115,000	\$100,000	\$200,000	73.9%

FEDERALLY SEIZED TREASURY FUNDS FUND

Fund 208

	2022/23 Actual	2023/24 Current	2024/25 Requested	2024/25 Recommended	Percent Change
Revenues					
Miscellaneous	\$67,181	\$0	\$0	\$0	0%
From Fed Seized Funds (205)	0	0	0	0	0%
Fund Balance	0	100,000	100,000	150,000	50%
Total	\$67,181	\$100,000	\$100,000	\$150,000	50%
Expenses					
Supplies & Operations	\$66,033	\$100,000	\$100,000	\$150,000	50%
Total	\$66,033	\$100,000	\$100,000	\$150,000	50%

Any revenue received is restricted and reserved by fund based on the federal agency with which officers cooperated to conduct the investigation and budgeted to support narcotics investigations. Increased funding will be used to purchase 3 replacement vehicles for the Sheriff's Office.

STATE UNAUTHORIZED SUBSTANCE ABUSE FUND

Per Department of State Treasurer's guidance, funds collected from the controlled substance tax should be treated in a manner similar to the Federal Asset Forfeiture funds (restricted and used exclusively to enhance the ability of law enforcement agencies to deter and investigate crimes, especially drug offenses). These funds are budgeted in a State Unauthorized Substance Abuse Fund (USUB) designated as restricted revenue for Sheriff's Office use only.

BUDGET HIGHLIGHTS

STATE UNAUTHORIZED SUBSTANCE ABUSE FUND

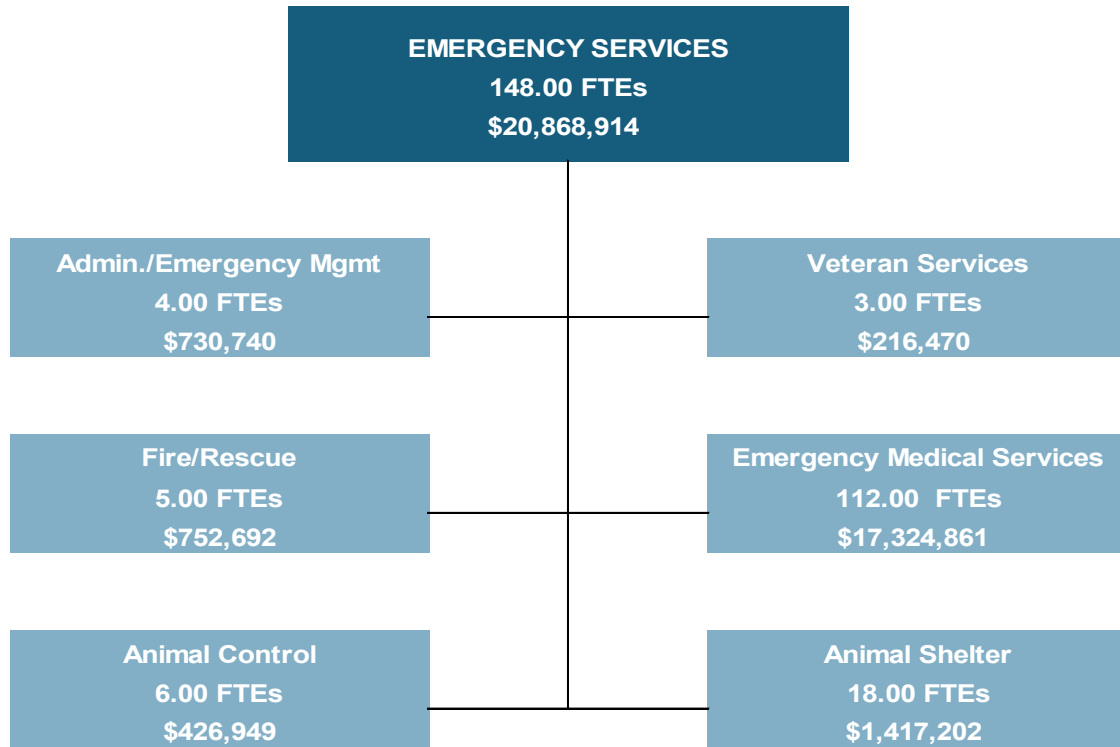
Fund 206

	2022/23 Actual	2023/24 Current	2024/25 Requested	2024/25 Recommended	Percent Change
Revenues					
Drug Reimbursement	\$27,147	\$0	\$0	\$0	0%
Interest	316	0	0	0	0%
Fund Balance Appropriated	0	15,000	15,000	15,000	0%
Total	\$27,463	\$15,000	\$15,000	\$15,000	0%
Expenses					
Operating	\$24,998	\$15,000	\$15,000	\$15,000	0%
Capital	21,159	0	0	0	0%
Total	\$46,157	\$15,000	\$15,000	\$15,000	0%

Restricted revenue received is reserved in the fund and budgeted to support narcotics investigations.

EMERGENCY SERVICES

DEPARTMENT DESCRIPTION



ADMINISTRATION/EMERGENCY MANAGEMENT

Emergency Management is responsible for protecting the community by coordinating the activities necessary to build, sustain, and improve the capability to mitigate against, prepare for, respond to, and recover from threatened or actual natural disasters, acts of terrorism, or other man-made disasters. The division serves as a resource for private business, industry, schools, other local government and volunteer agencies in the development and implementation of their emergency plans. The Emergency Management Office provides public education in family and community preparedness and severe weather awareness, and ensures the public receives accurate emergency information and instructions during incidents.

VETERAN SERVICES

Assist Veterans and their dependents in accessing compensation, pension, and other benefits from the Department of Veterans Affairs as well as answer questions and refer them as needed to other local, State, and Federal agencies. Educate Veterans, dependents, and local agencies on available benefits and serve as a Veterans advocate for Catawba County.

FIRE/RESCUE

Fire/Rescue helps coordinate fire department and rescue squad functions, as well as performs fire inspections in rural Catawba County and municipalities that contract for service. Fire/Rescue also works with law enforcement agencies (both State and local) to combat arson and unlawful burning. A constant goal is to make every citizen aware of the dangers of fire and to continue a viable fire safety program in the school systems. Additionally, Fire/Rescue coordinates response and training activities for the County Hazardous Materials Response Team and the County Urban Search and Rescue Team.

EMERGENCY MEDICAL SERVICES (EMS)

It is the mission of Catawba County Emergency Medical Services to assure that each customer receives prompt emergency response and the highest quality of pre-hospital care available.

ANIMAL SERVICES

Catawba County Animal Services will provide excellent customer service by ensuring animals adopted are healthy and citizens are educated in the proper care of these animals. Furthermore, Animal Control conducts rabies canvasses of the county, responds to and investigates animal bites, dangerous and potentially dangerous dogs, allegations of animal cruelty, as well as complaints of abandoned, stray, and lost animals.

BUDGET HIGHLIGHTS

EMERGENCY SERVICES

Organizations: 260050 - 260350

	2022/23 Actual	2023/24 Current	2024/25 Requested	2024/25 Recommended	Percent Change
Revenues					
Federal	\$53,407	\$48,500	\$57,541	\$57,541	18.6%
State	2,083	124,500	44,500	44,500	-64.3%
Federal & State	498,218	250,000	250,000	250,000	0.0%
Local	303,359	238,082	238,082	238,082	0.0%
Charges & Fees	8,442,899	7,970,543	8,277,893	8,277,893	3.9%
Miscellaneous	67,916	57,350	61,950	61,950	8.0%
Other Sources	(44,925)	0	0	0	0.0%
Transfer from ARPA	685,669	212,076	210,000	210,000	-1.0%
General Fund	5,713,628	10,666,200	13,452,888	11,728,948	10.0%
Total	\$15,722,254	\$19,567,251	\$22,592,854	\$20,868,914	6.7%
Expenses					
Personal Services	\$12,288,310	\$14,162,834	\$15,902,480	\$15,203,990	7.4%
Supplies & Operations	2,567,312	3,151,577	3,293,784	3,164,284	0.4%
Leases	0	0	93,000	93,000	0%
Capital	866,632	2,252,840	3,303,590	2,407,640	6.9%
Total	\$15,722,254	\$19,567,251	\$22,592,854	\$20,868,914	6.7%
Expenses by Division					
Administration/Emergency Mgmt	\$575,583	\$819,990	\$730,740	\$730,740	-10.9%
Veteran Services	128,121	202,684	216,470	216,470	6.8%
Fire/Rescue	415,488	490,943	752,692	752,692	53.3%
Emergency Medical Services	13,061,083	16,244,134	18,997,481	17,324,861	6.7%
Animal Control	379,807	420,406	426,949	426,949	1.6%
Animal Shelter	1,162,172	1,389,094	1,468,522	1,417,202	2.0%
Total	\$15,722,254	\$19,567,251	\$22,592,854	\$20,868,914	6.7%
Employees					
Permanent	142.00	144.00	154.00	148.00	2.8%
Hourly	9.82	9.30	12.21	12.21	31.3%
Total	151.82	153.30	166.21	160.21	4.5%

The Emergency Services budget includes funding for remounts and replacement ambulances, a new fire inspector vehicle and equipment, and four new positions including: two Kennel Technicians at mid-year, one Fire Inspector, and one Neonatal EMT funded by a contract with CVMC. Funding is also included for increased medical supplies, various operating increases driven by inflation, and planned compensation changes.

PERFORMANCE MEASUREMENT

FY	Dept./Division	Measure	Type	Target
FY25	ES - Animal Services	# of rabies canvases	Process measure	200
FY25	ES - Animal Services	% of adoptable animals adopted or sent to rescue groups	Performance measure	95%
FY25	ES -Emergency Management	# of all-hazards exercises, deployments, or significant emergency responses to test multi-agency guidelines and standard operating procedures	Process measure	3
FY25	ES -Emergency Management	% of Emergency Management calls in the County responded to in 45 minutes or less	Performance measure	95%
FY25	ES -Emergency Management	# of severe weather awareness programs offered to the public	Process measure	2
FY25	ES - EMS	% of emergency calls answered in 12:30 or less	Performance measure	90%
FY25	ES - EMS	% protocol compliance for drug assisted intubation procedures	Performance measure	95%
FY25	ES - EMS	% protocol compliance for assisted ventilation or invasive airway procedures	Performance measure	95%
FY25	ES - EMS	% protocol compliance for ST-Elevation Myocardial Infarction (STEMI) procedures	Performance measure	95%
FY25	ES - EMS	# of citizens who received CPR education	Process measure	250
FY25	ES - Fire Marshal	% of fire scenes responded to for fire investigation(s) within 45 minutes of notification	Performance measure	95%
FY25	ES - Fire Marshal	# of citizens who were educated through the County's prevention educational programs	Process Measure	100
FY25	Veterans Services	% of Veterans scheduled for service within 3 days of original contact date	Performance measurement	95%
FY25	Veterans Services	# of seminars discussing VA benefits	Process measurement	15
FY25	Veterans Services	% of veterans seen for services within 15 business days (or their preferred date)	Performance measurement	85%

EMERGENCY MANAGEMENT

Fiscal Year 2023/24 Outcomes	Mid-Year FY 23/24	Actual FY 22/23	Actual FY 21/22
1. Plan for and participate in a minimum of three all-hazards exercises to test multi-agency response guidelines and standard operating procedures, as well as	On Target	Achieved	Achieved

provide opportunities for first responders and partner agencies to practice their skills and identify gaps in capacity. a. Exercises will include partner agencies or multiple emergency services divisions or combination of state and local agencies. b. Exercises will be table-top, functional or full scale. c. Exercise will include activation and testing of the Incident Command System.			
2. To provide prompt and effective service during an emergency, Emergency Management will maintain less than a 45-minute average response from the time the On-Call Manager is notified of an Emergency Management call in the County.	On Target 11.9-minute average response time	Achieved 16.75-minute average response time	Achieved 22.9-minute average response time
3. Promote citizen understanding of severe weather and equip them to make informed decisions regarding personal and family safety by offering at least two severe weather awareness programs to the public.	On Target	Achieved Presented at 6 events	Achieved
4. To ensure the County is prepared to address prolonged and/or complex incidents, ES staff will receive training on the use of WebEOC resource management, planning and reporting software and conduct an exercise or participate in an actual deployment which involves the use of WebEOC including development of an IAP and Situation Reports.	On Target	Achieved	Achieved

VETERANS SERVICES

Fiscal Year 2023/24 Outcomes	Mid-Year FY 23/24	Actual FY 22/23	Actual FY 21/22
1. Veterans Services will continue to strive to provide quality and timely service by maintaining an average of less than a three-day wait time for Veterans to be seen for service. This wait time is from the original call for an appointment to the first available time slot to be seen.	Not on Target Current wait time is 12 business days. Due to backlog built up during staffing shortage.	Not on Target Current wait time is 7 weeks. Due to being short staffed and additional new programs.	Not Achieved Due to staff turnover and employee training
2. To increase awareness of Veterans Affairs' Special Assistance Program	On Target 170	Achieved	Not Achieved

(Aid and Attendance) and the Improved Pension Program, which helps offset the high cost of long term care among Catawba County's growing population who are home bound or in long term care facilities, the Veteran's Office will conduct a minimum of 15 seminars discussing VA benefits to local nursing homes, assisted living facilities, and Veterans Service Organizations to include the Marine Corp League, American Legion, DAV and VFW.			Due to continuing COVID-19 restrictions and staffing issues, only 11 seminars / presentations were delivered.
---	--	--	---

FIRE/RESCUE

Fiscal Year 2023/24 Outcomes	Mid-Year FY 23/24	Actual FY 22/23	Actual FY 21/22
1. To provide timely service and assist in maintaining fire department availability, Fire Investigators will maintain an average fire investigation response time of 45 minutes from the time of the request to arrival on scene.	On Target 12 minutes	Achieved Average response time 14.33 minutes	Achieved Average response time 33.39 minutes
2. To increase awareness of the dangers of fire and maintain a viable fire safety program in the school systems, Fire/Rescue will provide educational programs on topics such as not playing with matches, stop, drop, and roll, and home evacuation to at least 1,000 school children. This service is provided to all school systems that request it, and is targeted at elementary school children to develop an awareness of and respect for the dangers.	On Target 1,100 school age children received fire related educational program.	Achieved 2,395 school age children received fire related educational program.	Achieved 1,316 school age children received fire related educational programs.

EMERGENCY MEDICAL SERVICES (EMS)

Fiscal Year 2023/24 Outcomes	Mid-Year FY 22/23/24	Actual FY 22/23	Actual FY 21/22
1. To ensure citizens receive prompt emergency medical care, EMS ambulances will respond to emergency calls in 12:30 or less 90 percent of the time. (12:59 or less 90 percent of the time is the CAAS national benchmarking reporting standard.)	On Target 12:15	Achieved 12:27	Not Achieved 12:37
2. Ensure customers receive the highest quality pre-hospital care	On Target a. 100%	Achieved a. 100%	Achieved a. 100%

available by using a comprehensive Quality Management Program. EMS will perform protocol compliance evaluations on 100 percent of incidents and achieve a 95 percent compliance rate in which the following high risk patients are encountered or high risk procedures are used: a. Drug Assisted Intubation b. Assisted Ventilation or Invasive Airway Use c. ST-Elevation Myocardial Infarction (STEMI)	b. 100% c. 100%	b. 100% c. 100%	b. 100% c. 100%
3. Catawba County EMS, in partnership with other healthcare providers, will increase survivability (defined as being discharged from the hospital) of cardiac arrest patients by taking the following steps: a. Provide continued Team Focused CPR training for EMS employees including appropriate patients to attempt resuscitation through discontinuation of care and care for families. b. Provide hands-only CPR education for at least 250 citizens. c. Discuss the potential for law enforcement dispatch on initial dispatch with every law enforcement agency in the County.	On Target	Achieved	Achieved

ANIMAL SERVICES

Fiscal Year 2023/24 Outcomes	Mid-Year FY 23/24	Actual FY 22/23	Actual FY 21/22
1. To increase awareness of the dangers of the rabies virus and to assist in reducing the number of domestic animals potentially exposed to the rabies virus, Animal Control Officers will conduct at least 200 rabies canvasses throughout the year.	On Target 134 canvasses	Achieved 445 canvasses	Achieved Through first six months 474 canvasses
2. To promote responsible and safe pet ownership, 100 percent of eligible animals will be spayed/neutered (or will have the procedure scheduled), micro-	On Target	Achieved	Achieved

chipped, and up-to-date on their rabies shots prior to adoption.			
3. To provide proper customer service to Catawba County citizens, 100 percent of Catawba County citizens meeting relinquishment requirements will be able to relinquish animals to the shelter.	On Target	Achieved	Achieved
4. Animal Services will strive to ensure at least 95 percent of all adoptable animals entering the Catawba County Animal Shelter will be adopted or sent to rescue groups (the standard for adoptable animals is based on medical and temperament evaluations).	On Target	Achieved	Achieved

FIRE PROTECTION SERVICE DISTRICTS

BANDYS FIRE PROTECTION SERVICE DISTRICT

Fund 358

	2022/23 Actual	2023/24 Current	2024/25 Requested	2024/25 Recommended	Percent Change
Revenues					
Tax Rate	0.1150	0.0785	0.1000	0.1000	27.4%
Property Tax	\$970,782	\$988,519	\$1,306,091	\$1,306,091	32.1%
Interest on Investments	3,067	0	0	0	0.0%
Fund Balance	0	0	100,800	100,800	0.0%
Total	\$973,849	\$988,519	\$1,406,891	\$1,406,891	42.3%
Expenses					
Fire Protection	\$890,987	\$988,519	\$1,406,891	\$1,406,891	42.3%
Total	\$890,987	\$988,519	\$1,406,891	\$1,406,891	42.3%

CATAWBA FIRE PROTECTION SERVICE DISTRICT

Fund 361

	2022/23 Actual	2023/24 Current	2024/25 Requested	2024/25 Recommended	Percent Change
Revenues					
Tax Rate	0.1300	0.1070	0.1170	0.1070	0.0%
Property Tax	\$291,171	\$360,309	\$404,079	\$369,738	2.6%
Interest on Investments	971	0	0	0	0.0%
Fund Balance	0	0	0	0	0.0%
Total	\$292,142	\$360,309	\$404,079	\$369,738	2.6%
Expenses					
Fire Protection	\$273,697	\$360,309	\$404,079	\$369,738	2.6%
Total	\$273,697	\$360,309	\$404,079	\$369,738	2.6%

CLAREMONT FIRE PROTECTION SERVICE DISTRICT

Fund 360

	2022/23 Actual	2023/24 Current	2024/25 Requested	2024/25 Recommended	Percent Change
Revenues					
Tax Rate	0.1300	0.0925	0.1320	0.1320	42.7%
Property Tax	\$483,898	\$483,964	\$704,236	\$704,236	45.5%
Interest on Investments	1,506	0	0	0	0.0%
Total	\$485,404	\$483,964	\$704,236	\$704,236	45.5%
Expenses					
Fire Protection	\$462,914	\$483,964	\$704,236	\$704,236	45.5%
Total	\$462,914	\$483,964	\$704,236	\$704,236	45.5%

CONOVER RURAL FIRE PROTECTION SERVICE DISTRICT

Fund 355

	2022/23 Actual	2023/24 Current	2024/25 Requested	2024/25 Recommended	Percent Change
Revenues					
Tax Rate	0.1150	0.0800	0.0800	0.0800	0.0%
Property Tax	\$143,418	\$141,225	\$145,912	\$145,912	3.3%
Interest on Investments	4,252	0	0	0	0.0%
Fund Balance	0	131,767	0	0	0.0%
Total	\$147,670	\$272,992	\$145,912	\$145,912	-46.6%
Expenses					
Fire Protection	\$0	\$0	\$0	\$0	0.0%
Capital	\$17,881	\$272,992	\$145,912	\$145,912	-46.6%
Total	\$17,881	\$272,992	\$145,912	\$145,912	-46.6%

COOKSVILLE FIRE PROTECTION SERVICE DISTRICT**Fund 365**

	2022/23 Actual	2023/24 Current	2024/25 Requested	2024/25 Recommended	Percent Change
Revenues					
Tax Rate	0.0750	0.0540	0.0710	0.0710	31.5%
Property Tax	\$140,928	\$150,838	\$202,247	\$202,247	34.1%
Interest on Investments	1,046	0	0	0	0.0%
Total	\$141,974	\$150,838	\$202,247	\$202,247	34.1%
Expenses					
Fire Protection	\$129,919	\$150,838	\$202,247	\$202,247	34.1%
Total	\$129,919	\$150,838	\$202,247	\$202,247	34.1%

HICKORY RURAL FIRE PROTECTION SERVICE DISTRICT**Fund 369**

	2022/23 Actual	2023/24 Current	2024/25 Requested	2024/25 Recommended	Percent Change
Revenues					
Tax Rate	0.1500	0.1250	0.1500	0.1250	0.0%
Property Tax	\$724,923	\$850,141	\$1,017,088	\$848,028	-0.2%
Interest on Investments	1,335	0	0	0	0.0%
Fund Balance	0	43,602	0	0	0.0%
Total	\$726,258	\$893,743	\$1,017,088	\$848,028	-5.1%
Expenses					
Fire Protection	\$723,198	\$893,743	\$1,017,088	\$848,028	-5.1%
Total	\$723,198	\$893,743	\$1,017,088	\$848,028	-5.1%

LONG VIEW FIRE PROTECTION SERVICE DISTRICT**Fund 362**

	2022/23 Actual	2023/24 Current	2024/25 Requested	2024/25 Recommended	Percent Change
Revenues					
Tax Rate	0.1130	0.0755	0.0755	0.0755	0.0%
Property Tax	\$48,190	\$50,047	\$51,188	\$51,188	2.3%
Interest on Investments	330	0	0	0	0.0%
Total	\$48,520	\$50,047	\$51,188	\$51,188	2.3%
Expenses					
Fire Protection	\$47,526	\$50,047	\$51,188	\$51,188	2.3%
Total	\$47,526	\$50,047	\$51,188	\$51,188	2.3%

MAIDEN FIRE PROTECTION SERVICE DISTRICT**Fund 359**

	2022/23 Actual	2023/24 Current	2024/25 Requested	2024/25 Recommended	Percent Change
Revenues					
Tax Rate	0.1053	0.0720	0.0883	0.0883	22.6%
Property Tax	\$385,522	\$401,067	\$517,058	\$517,058	28.9%
Interest on Investments	1,460	0	0	0	0.0%
Fund Balance	0	0	50,000	50,000	0.0%
Total	\$386,982	\$401,067	\$567,058	\$567,058	41.4%
Expenses					
Fire Protection	\$408,161	\$401,067	\$567,058	\$567,058	41.4%
Total	\$408,161	\$401,067	\$567,058	\$567,058	41.4%

MOUNTAIN VIEW FIRE PROTECTION SERVICE DISTRICT**Fund 352**

	2022/23 Actual	2023/24 Current	2024/25 Requested	2024/25 Recommended	Percent Change
Revenues					
Tax Rate	0.0900	0.0730	0.0980	0.0855	17.1%
Property Tax	\$764,570	\$918,150	\$1,257,768	\$1,097,602	19.5%
Interest on Investments	1,114	0	0	0	0.0%
Fund Balance	0	23,568	15,823	15,823	-32.9%
Total	\$765,684	\$941,718	\$1,273,591	\$1,113,425	18.2%
Expenses					
Fire Protection	\$769,013	\$941,091	\$1,273,591	\$1,113,425	18.3%
Total	\$769,013	\$941,091	\$1,273,591	\$1,113,425	18.3%

NEWTON FIRE PROTECTION SERVICE DISTRICT**Fund 363**

	2022/23 Actual	2023/24 Current	2024/25 Requested	2024/25 Recommended	Percent Change
Revenues					
Tax Rate	0.1500	0.1010	0.1310	0.1160	14.9%
Property Tax	\$913,317	\$929,466	\$1,222,427	\$1,082,811	16.5%
Interest on Investments	1,888	0	0	0	0.0%
Fund Balance	0	68,809	0	0	0.0%
Total	\$915,205	\$998,275	\$1,222,427	\$1,082,811	8.5%
Expenses					
Fire Protection	\$875,967	\$998,275	\$1,222,427	\$1,082,811	8.5%
Total	\$875,967	\$998,275	\$1,222,427	\$1,082,811	8.5%

OXFORD FIRE PROTECTION SERVICE DISTRICT**Fund 356**

	2022/23 Actual	2023/24 Current	2024/25 Requested	2024/25 Recommended	Percent Change
Revenues					
Tax Rate	0.0650	0.0610	0.0610	0.0610	0.0%
Property Tax	\$374,520	\$509,184	\$519,655	\$519,655	2.1%
Interest on Investments	606	0	0	0	0.0%
Fund Balance	0	0	0	0	0.0%
Total	\$375,126	\$509,184	\$519,655	\$519,655	2.1%
Expenses					
Fire Protection	\$455,336	\$509,184	\$519,655	\$519,655	2.1%
Total	\$455,336	\$509,184	\$519,655	\$519,655	2.1%

PROPST FIRE PROTECTION SERVICE DISTRICT**Fund 353**

	2022/23 Actual	2023/24 Current	2024/25 Requested	2024/25 Recommended	Percent Change
Revenues					
Tax Rate	0.0770	0.0590	0.0590	0.0590	0.0%
Property Tax	\$321,262	\$360,711	\$368,210	\$368,210	2.1%
Interest on Investments	848	0	0	0	0.0%
Fund Balance	0	50,000	0	0	0.0%
Total	\$322,110	\$410,711	\$368,210	\$368,210	-10.3%
Expenses					
Fire Protection	\$348,256	\$360,711	\$368,210	\$368,210	2.1%
Total	\$235,430	\$348,256	\$368,210	\$368,210	5.7%

ST. STEPHENS FIRE PROTECTION SERVICE DISTRICT**Fund 354**

	2022/23 Actual	2023/24 Current	2024/25 Requested	2024/25 Recommended	Percent Change
Revenues					
Tax Rate	0.1200	0.1040	0.1240	0.1240	19.2%
Property Tax	\$1,250,771	\$1,488,351	\$1,921,194	\$1,921,194	29.1%
Interest on Investments	1,997	0	0	0	0.0%
Fund Balance	0	47,174	41,110	41,110	-12.9%
Total	\$1,252,768	\$1,535,525	\$1,962,304	\$1,962,304	27.8%
Expenses					
Fire Protection	\$1,257,477	\$1,535,525	\$1,962,304	\$1,962,304	27.8%
Total	\$1,257,477	\$1,535,525	\$1,962,304	\$1,962,304	27.8%

SHERRILLS FORD FIRE PROTECTION SERVICE DISTRICT**Fund 357**

	2022/23 Actual	2023/24 Current	2024/25 Requested	2024/25 Recommended	Percent Change
Revenues					
Tax Rate	0.1300	0.0840	0.1040	0.0940	11.9%
Property Tax	\$3,527,349	\$3,644,547	\$4,850,609	\$4,385,460	20.3%
Interest on Investments	7,670	0	0	0	0.0%
Fund Balance	0	326,652	0	0	0.0%
Total	\$3,535,019	\$3,971,199	\$4,850,609	\$4,385,460	10.4%
Expenses					
Fire Protection	\$3,625,619	\$3,971,199	\$4,850,609	\$4,385,460	10.4%
Total	\$3,625,619	\$3,971,199	\$4,850,609	\$4,385,460	10.4%

ALL FIRE PROTECTION SERVICE DISTRICTS

	2022/23 Actual	2023/24 Current	2024/25 Requested	2024/25 Recommended	Percent Change
Revenues					
Average Tax Rate	0.1118	0.0833	0.0993	0.0942	13.0%
Property Tax	\$10,340,621	\$11,276,519	\$14,487,762	\$13,519,430	19.9%
Interest on Investments	28,090	0	0	0	0.0%
Fund Balance	0	691,572	207,733	207,733	-70.0%
Total	\$10,368,711	\$11,968,091	\$14,695,495	\$13,727,163	14.7%
Expenses					
Fire Protection	\$10,268,070	\$11,644,472	\$14,549,583	\$13,581,251	16.6%
Capital	17,881	272,992	145,912	145,912	-46.6%
Total	\$10,285,951	\$11,917,464	\$14,695,495	\$13,727,163	15.2%

The recommended budget maintains the current tax rate for six districts and recommends increasing the tax rate for eight districts. Four districts will apply fund balance towards capital purchases.

RESCUE SQUADS FUND

Rescue Squads provide Medical First Response, which is classified as a Basic Life Support service, while the County's EMS provides Advanced Life Support services. Together, these organizations collaborate to keep citizens safe. Rescue Squads are contracted to provide an average emergency response time to medical calls of 6 minutes or less. Catawba County contracts with Rescue Squads and some volunteer fire districts within the County to provide Medical First Response and Rescue Services to its citizens and visitors.

BUDGET HIGHLIGHTS

RESCUE SQUADS FUND

Fund 240

	2022/23 Actual	2023/24 Current	2024/25 Requested	2024/25 Recommended	Percent Change
Revenues					
Interest on Investments	\$2,001	\$0	\$0	\$0	0.0%
Prior Year Ad Valorem	1,123,970	1,188,970	0	0	0.0%
Fund Balance	0	0	0	235,097	0.0%
Total	\$1,125,971	\$1,188,970	\$0	\$235,097	-80.23%
Expenses					
Property & General Liability	\$88,309	\$117,000	\$0	\$0	0.0%
Accounting Services	6,900	7,000	0	0	0.0%
Catawba Operating	225,020	233,420	0	0	0.0%
Catawba Capital	50,000	15,000	0	0	0.0%
Claremont Operating	230,020	238,820	0	0	0.0%
Claremont Capital	50,000	0	0	0	0.0%
Maiden Operating	186,613	197,268	0	0	0.0%
Maiden Capital	0	50,000	0	0	0.0%
Maiden West - Operating	261,970	261,970	0	0	0.0%
Maiden West - Capital	90,000	0	0	0	0.0%
Rescue Squads Equipment Reserve	0	68,492	0	0	0.0%
Transfer to Gen. Fund	0	0	0	71,508	0.0%
Transfer to Gen. Capital Projects Fund	0	0	0	163,589	0.0%
Total	\$1,188,832	\$1,188,970	\$0	\$235,097	-80.23%

The budget transfers county funding for Rescue Squads to the General Fund as a part of Other Public Safety and eliminates the Special Revenue Fund.

911 COMMUNICATIONS CENTER

DEPARTMENT DESCRIPTION

911 Communications
33.00 FTEs
\$3,230,237

ADMINISTRATION

The Catawba County E-911 Communications Center provides emergency and administrative communications for the citizens of Catawba County by placing them in touch with public safety and related government service agencies. The Center is prepared for daily communications traffic and emergencies by maintaining adequate numbers of highly trained personnel. The ability to save lives and property is greatly increased by having advanced computerization along with radio and telephone technology.

BUDGET HIGHLIGHTS

911 COMMUNICATIONS CENTER

Organization: 280100

	2022/23 Actual	2023/24 Current	2024/25 Requested	2024/25 Recommended	Percent Change
Revenue					
Miscellaneous	\$38,992	\$29,518	\$30,404	\$30,404	3.0%
Other Sources	0	0	0	0	0%
General Fund	2,426,424	2,996,014	3,199,833	3,199,833	6.8%
Total	\$2,465,416	\$3,025,532	\$3,230,237	\$3,230,237	6.8%
Expenses					
Personal Services	\$2,296,592	\$2,784,227	\$2,932,257	\$2,932,257	5.3%
Supplies & Operations	168,824	241,305	297,980	297,980	23.5%
Total	\$2,465,416	\$3,025,532	\$3,230,237	\$3,230,237	6.8%
Employees					
Permanent	33.00	33.00	33.00	33.00	0.0%
Hourly	1.08	2.38	1.86	1.86	-21.8%
Total	34.08	35.38	34.86	34.86	-1.5%

The budget includes funding to cover planned compensation and static overtime increases. Supplies and operations costs increased to pay for expenses associated with moving to automated dispatch and replacing an APX Console on Anderson Mountain that are not eligible to be funded using NC – 911 Funds.

PERFORMANCE MEASUREMENT

Time of Year	Dept./Division	Measure	Type	Target
FY25	ES - 911	% of emergency calls answered in 10 seconds	Performance Measure	90%
FY25	ES - 911	Average dispatch time (in seconds)	Performance Measure	65

Fiscal Year 2023/24 Outcomes	Mid-Year FY 23/24	Actual FY 22/23	Actual FY 21/22
1. To ensure citizens receive prompt emergency and public safety assistance, the Communications Center will answer at least 90 percent of all emergency calls within 10 seconds.	On Target 97.67 percent	Achieved 97.33 percent	Achieved 95.19 percent
2. Maintain a 65 second or less average dispatch time on all emergency calls throughout the County. The National Emergency Number Association recommends a 90 second dispatch time, and the national average is 75 to 110 seconds, depending on the areas' protocol and procedures.	On Target 49.16 seconds	Achieved 51.06 seconds	Achieved 52.47 seconds

EMERGENCY TELEPHONE SYSTEM FUND

A portion of the funding for the E-911 Communications Center comes from a statewide E-911 60-cent surcharge placed on all landlines and wireless phones. The Emergency Telephone Fund is used to account for the 911 revenue distributed to the County annually by the NC 911 Board. These funds can only be used for specific 911-related purposes.

BUDGET HIGHLIGHTS

EMERGENCY TELEPHONE SYSTEM FUND

Fund 202

	2022/23 Actual	2023/24 Current	2024/25 Requested	2024/25 Recommended	Percent Change
Revenue					
911 Reimbursement	\$864,091	\$475,315	\$0	\$0	0%
Interest	14,389	0	0	0	0.0%
From General Fund	9,484	0	0	0	0.0%
Secondary PSAP 911-Hickory	115,608	65,410	35,959	35,959	-45.0%
Secondary PSAP 911-Newton	23,559	12,197	4,202	4,202	-65.5%
Fund Balance Appropriated	0	0	776,450	776,450	0%
Total	\$1,027,131	\$552,922	\$816,611	\$816,611	47.7%
Expenses					
Supplies & Operations	358,919	360,407	796,611	796,611	121.0%
Capital	0	0	0	0	0.0%
Reserves/Future Expenditures	0	192,512	20,000	20,000	-89.6%
Total	\$358,919	\$552,919	\$816,611	\$816,611	47.7%

This fund is used to account for funds received from the State 911 Board as the County's portion of the 911 Monthly Service Charge. The budget includes increases to update consoles and implement an automated dispatch system.

OTHER PUBLIC SAFETY ACTIVITIES

This includes funding for outside agencies related to public safety. The County contracts with Repay, Inc. to provide Court Services aimed at expediting movement of inmates through the criminal justice system and diverting them from the County jail. The Conflict Resolution Center (CRC) was established in 1997 as a non-profit organization aimed at promoting peaceful settlement of disputes and preventing escalation of conflict through mediation, diverting these issues from district court. Lake Norman Marine Commission (LNMC) is funded equally by the four counties bordering Lake Norman (Catawba, Lincoln, Iredell, and Mecklenburg). LNMC was established in 1960 by the General Assembly to make regulations applicable to Lake Norman and its shoreline area for all matters relating to public recreation and water safety. Rescue Squads provide Medical First Response, which is classified as a Basic Life Support service, while the County's EMS provides Advanced Life Support services. Together, these organizations collaborate to keep citizens safe. Rescue Squads are contracted to provide an average emergency response time to medical calls of 6 minutes or less.

BUDGET HIGHLIGHTS

OTHER PUBLIC SAFETY

Orgs: 270050-270250

	2022/23 Actual	2023/24 Current	2024/25 Requested	2024/25 Recommended	Percent Change
Revenues					
Federal	\$509,816	\$0	\$0	\$0	0%
From Rescue Squads Fund	\$0	\$0	\$0	\$71,508	0%
General Fund	240,411	247,593	1,724,055	1,531,455	518.5%
Total	\$750,227	\$247,593	\$1,724,055	\$1,602,963	547.4%
Expenses					
BJA Subaward Grants	\$525,960	\$0	\$0	\$0	0%
Catawba Fire Department	\$1,500,000	\$0	\$0	\$0	0%
Civil Air Patrol	\$405	\$405	\$405	\$405	0.0%
Conflict Resolution Center	\$15,059	\$14,032	\$12,188	\$12,188	-13.1%
Court Services - Repay	\$173,803	\$198,156	\$189,404	\$189,404	-4.4%
Lake Norman Marine Commission	\$35,000	\$35,000	\$37,000	\$37,000	5.7%
Rescue Squads					
Property & General Liability	0	0	117,000	117,000	0%
Accounting Services	0	0	7,000	7,000	0%
Catawba Operating	0	0	263,200	259,292	0%
Catawba Capital	0	0	160,000	65,000	0%
Claremont Operating	0	0	265,020	264,692	0%
Claremont Capital	0	0	30,000	0	0%
Maiden Operating	0	0	220,940	223,140	0%
Maiden Capital	0	0	185,000	125,000	0%
Maiden West - Operating	0	0	293,406	287,842	0%
Maiden West - Capital	0	0	15,000	15,000	0%
Notes Receivable Contra	(1,500,000)	0	0	0	0%
Total	\$750,227	\$247,593	\$1,795,563	\$1,602,963	547.4%

Court Services – Repay (\$8,752 decrease): The budget includes decreased funding based on the staffing turnover.

Lake Norman Marine Commission (\$2,000 increase): The budget includes an increased to fund

administration, enforcement of new regulations on charter and rental boats, and to address an increase in nuisance weeds and algae growth.

Conflict Resolution Center – (\$1,844 decrease): The budget includes decreased funding based on the cost of services versus mediation revenue.

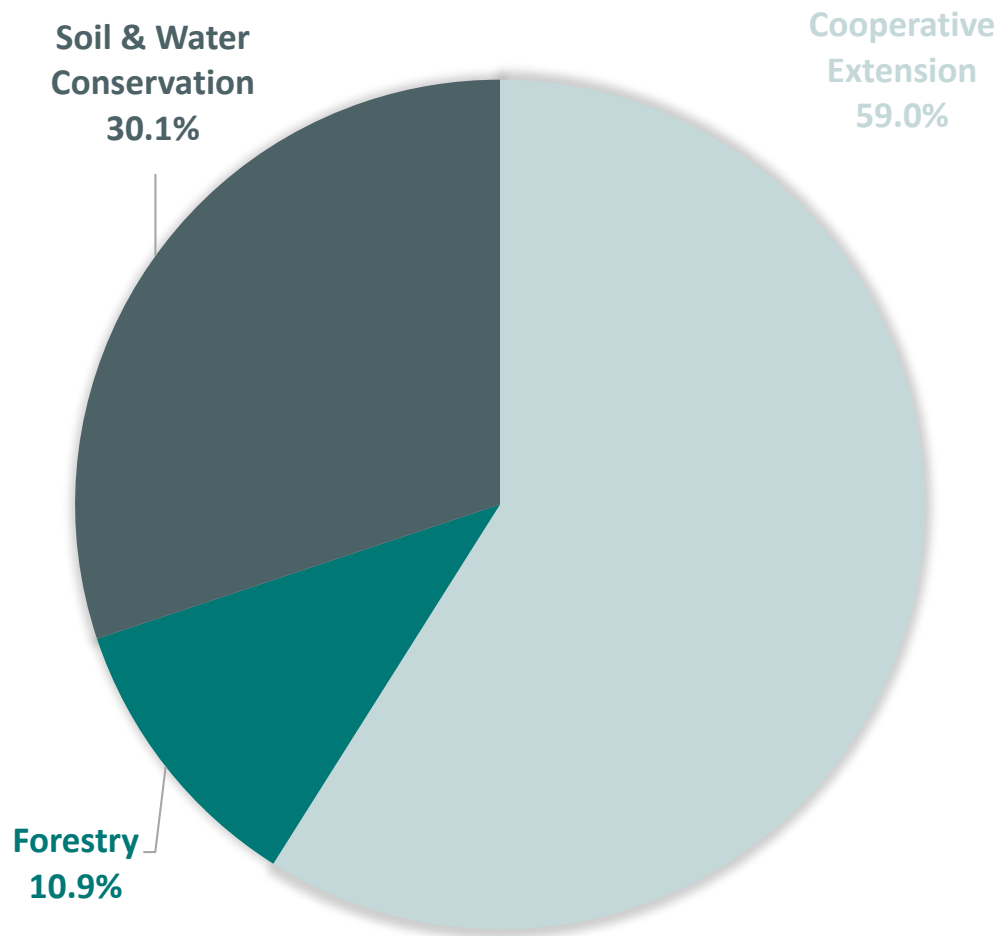
Civil Air Patrol (maintained): The budget continues annual funding of \$405 for the Civil Air Patrol. Funds are used to pay monthly telephone expenses.

Rescue Squads – The budget moves Rescue Squads funding from a separate Special Revenue Fund to the General Fund. An increase of \$25,872 is budgeted for each Rescue Squad based on establishing a baseline funding level for each squad that supports the equivalent of four full-time staff at the County's salary rate for EMT Basic. Additionally, the budget includes increased capital funding totaling \$71,508 supported by fund balance from the closed Rescue Squads Fund.



ENVIRONMENTAL QUALITY

The Environmental Quality function consists of Cooperative Extension Services, Soil and Water Conservation, and Forestry. This function's budget is \$1,037,669 or 0.3 percent of the total expenditures for the fiscal year, \$962,669 of which is budgeted in the General Fund. This function is funded by the County, as well as State and Federal governments, and provides technical and advisory services to the agricultural community.





SM

COOPERATIVE EXTENSION

DEPARTMENT DESCRIPTION

COOPERATIVE EXTENSION

2.00 FTEs

\$611,802

ADMINISTRATION

The Catawba County Cooperative Extension Service is an educational agency sponsored jointly by the United States Department of Agriculture, North Carolina State University, North Carolina A&T State University, and Catawba County. It provides Catawba County citizens with scientifically based information and informal educational opportunities focused on local needs and issues. The Catawba County Extension Service is committed to executing actions and achieving goals in the areas of Agriculture, 4-H and Youth, and Local Food System Development.

BUDGET HIGHLIGHTS

COOPERATIVE EXTENSION

Organization: 310050

	2022/23 Actual	2023/24 Current	2024/25 Requested	2024/25 Recommended	Percent Change
Revenues					
Local	\$0	\$11,600	\$11,615	\$11,615	0.1%
Miscellaneous	36,337	30,000	37,000	37,000	23.3%
General Fund	444,770	571,364	563,187	563,187	-1.4%
Total	\$481,107	\$612,964	\$611,802	\$611,802	-0.2%
Expenses					
Personal Services	\$70,678	\$170,632	\$171,303	\$171,303	0.4%
Supplies & Operations	374,092	430,732	440,499	440,499	2.3%
Capital	0	0	0	0	0.0%
Total	\$444,770	\$601,364	\$611,802	\$611,802	1.7%
Employees					
Permanent	1.00	2.00	2.00	2.00	0.0%
Hourly	1.14	1.14	1.14	1.14	0.0%
Total	2.14	3.14	3.14	3.14	0.0%

The budget includes a \$7,000 increase in revenue for the Farm City event along with matching funds in the operating budget. The remaining increase is driven by planned compensation changes.

PERFORMANCE MEASUREMENT

FY	Dept./Division	Measure	Type	Target
FY25	Coop Ext - 4H	# of students participating in healthy lifestyle, leadership, and/or STEM	Process measure	1,000
FY25	Coop Ext - 4H	% of students participating in Juuntos who are on track to graduate	Performance measure	100%
FY25	Coop Ext - 4H	# of youth 5-18 participating in long term 4H	Process measure	200
FY25	Coop Ext - Ag	# of pesticide recertification credits achieved by applicators	Process measure	200
FY25	Coop Ext - Ag	# of program attendees improving knowledge of Horticulture and related fields	Process measure	200
FY25	Coop Ext - Ag	# of client horticulture assistance/problem solving requests fulfilled	Process measure	300
FY25	Coop Ext - FCS	% of students passing Serve Safe certification in our program	Performance measure	100%
FY25	Coop Ext - FCS	% of home food preservation students that report increased ability to store produce for home consumption.	Performance measure	95%
FY25	Coop Ext - FCS	% of participants reporting increased interest/knowledge of low cost, easy to prepare home meals.	Performance measure	100%
FY25	Coop Ext - Livestock	# of Catawba Valley Cattlemen Association meetings	Process measure	11
FY25	Coop Ext - Livestock	# of people receiving animal production education	Process measure	500
FY25	Coop Ext - Local Foods	# of people receiving Extension education in Small Farms/Plant Production Systems	Process measure	500
FY25	Coop Ext - Local Foods	# of people attending local food events/programming and/or receiving information about local foods	Process measure	30,000

AGRICULTURE

Fiscal Year 2023/24 Outcomes	Mid-Year FY 23/24	Actual FY 22/23	Actual FY 21/22
1. Increase awareness of the Volunteer Agricultural District program, increasing participation, and public knowledge of its significance. The Volunteer Agricultural District name will be incorporated into programs for producers, with educational offerings being provided under that “brand”. Public education relating to farmland preservation and farm appreciation will also use that “brand” in order to make use of the signs placed around the county as reminders of our farming community, and what the public will have learned about it.	On Target	New Outcome Fiscal Year 2023/24	
2. To educate Catawba County livestock farmers about nutritional	On Target	Not Achieved	Achieved

requirements needed for cattle in different stages of growth or pregnancy, NC Cooperative Extension will host two meetings. Farmers will learn to take representative hay/feed samples and send them to the lab. They will learn to read the reports and apply them to their rations to meet the needs of their animals. Eighty percent of farmers will increase their knowledge which will be measured by surveys. Data will be collected by a four to six-month follow up call or a farm visit to measure changes made on farms due to information received at these events.		Due to staff turnover.	
3. One Livestock meeting will be hosted to focus on a practical way to use an alternative feed to cut cost or save money by feeding it. What otherwise would be hauled to the landfill, can be fed to ruminants. By listening to a fellow producer tell how they used a by-product to feed cattle, producers develop ideas to feed by-products on their own farm. Eighty percent of farmers will increase their knowledge which will be measured by surveys. Data will be collected by a 4 to 6-month follow-up call or a farm visit to measure changes made on the farms due to the information received at this events. Additionally, to educate Catawba County livestock farmers about the vaccines which are necessary to maintain good growth in calves and health for the whole cow herd, one meeting will be hosted by NC Cooperative Extension. A review of vaccines and what they protect the cattle from and a discussion on any new vaccines, their value and cost effectiveness for the cattle producer. Eighty percent of farmers will increase their knowledge which will be measured by surveys. Data will be collected through a 4 to 6-month follow-up call or a farm visit to measure changes made on the farms due to the information received at this events.	On Target	Not Achieved Due to staff turnover.	Achieved
4. To help small farmers reduce input costs and increase productivity, market	On Target	Achieved	Achieved

readiness and profits, a small farmers group will meet four times during the year. These meetings will provide a place for farmers to discuss problems, explore opportunities for collaboration, receive disease and pest updates, and obtain programming specific to their needs. From these meetings I will be able to determine what programming and workshops farmers would be most interested in. We hope to offer at least three programs. Presentation surveys will show 80% of farmers increased their knowledge. A post year survey will find that this program improved productivity and /or increased profits for at least half of the participants.			
5. In support of local foods development and support of the county visioning strategy, Cooperative Extension will further work to increase awareness of Catawba County local foods. We will focus on increasing the purchase of local foods through a Local Foods Cooking Class series which will source from farmers and provide people with a \$10 bag of produce. This program will result in an estimated \$15,000 increase in local food consumption. We will also continue to offer the Catawba County Local Food Guide in both print and online. We will also continue to offer the Eat, Drink and Be Local Festival in June which will feature 2 farm tours, 1-2 workshops, 3-4 cooking demonstrations and a Local Farm Feast.	On Target distributed over 3000 copies of the Local Food Guide	New Outcome Fiscal Year 2023/24	
6. Providing educational credits for local green industry professionals to help increase knowledge on equipment and technology and pesticide science through facilitation of training sessions in Catawba County. At least 2-4 pesticide and/or landscape contractor continuing education credits will be available through training sessions for participants.	On Target	Achieved	Achieved
7. A pesticide education program will be organized and provided for county farmers, landscapers, and others. Some programs will serve specific certification categories, while others will	On Target	New Outcome Fiscal Year 2023/24	

serve all categories together. The goal will be to provide all that is needed in pesticide education within the county, so that our agricultural professionals will not need to go outside the county to receive what is needed.		
8. Catawba County specific educational content will be created for our immersive educational flight simulator trailer with a Voluntary Agricultural District theme, or something similar. This will be used at a minimum of 3 public events within the year, with the hope of additional incidences as possible. (Tom Dyson)	On Target	New Outcome Fiscal Year 2023/24
9. An effort to combat fire ant issues in Catawba County will include fire ant presentations to the public in the libraries, to agricultural professionals in recertification classes, and to civic organizations. Fire ant control articles will also be provided to local news outlets, and on our webpage.	On Target	New Outcome Fiscal Year 2023/24
10. A series of educational videos will be produced and placed on-line involving education and promotion in the various subject matter areas of the Catawba County Cooperative Extension.	On Target	New Outcome Fiscal Year 2023/24

LOCAL FOOD AND HEALTHY EATING

Fiscal Year 2023/24 Outcomes	Mid-Year FY 23/24	Actual FY 22/23	Actual FY 21/22
11. To educate groups in safe food-handling practices, the Family and Consumer Science Agent will offer 5 Safe Plates Food Protection Manager Certification classes, telephone assistance, and home food safety classes upon request. Pre/post-tests or end-of-session retrospective evaluations will be used to assess increases in knowledge. Hands-on activities will be evaluated by observation. For Safe Plates participants, achieving a passing score on the certification exam will serve as the evaluation. At least 125 individuals will increase knowledge of safe food handling practices and it is expected that 60 percent of individuals	On Target 35 of 38 students got a passing score and received a certificate.	Achieved	Achieved

participating in Safe Plates certification training will achieve a passing score on the exam. Collaborators include Catawba County Environmental Health and community organizations.			
12. To promote consumption of local foods and safe home food preservation practices, the Family and Consumer Sciences agent will collaborate with farmers' market managers and local groups to offer 10 community events that will include food demonstration-tasting activities, two pressure canner lid clinics, two home food preservation classes and additional presentations for consumers and other groups upon request. Telephone assistance will be provided to home food preservers. Participants will receive instruction, recipes and other helpful information to help them access and use local foods. Evaluation will be accomplished using a variation of the Rapid Market Assessment where participants provide feedback on recipes they taste, observation during hands-on activities and pre/posttests. At least 50% of participants in home preservation will report an increased ability to store more produce for home consumption.	On Target	Achieved	Achieved

YOUTH AND 4-H

Fiscal Year 2023/24 Outcomes	Mid-Year FY 23/24	Actual FY 22/23	Actual FY 21/22
13. 200 youth ages 5-18 will improve their life and leadership skills and gain new subject matter knowledge as a result of participating in long-term 4-H units and programs and skill-building competitive programs. 25 adult and teen volunteers will provide leadership. mentorship, and educational programs for youth involved in these clubs. 50% of participating youth will show skill and knowledge gains based on evaluations and participation in skill building activities and competitive programs.	On Target 473 youth have been involved in long-term 4-H groups.	Achieved	Achieved
14. 500 students will participate in programs focused on healthy lifestyles,	On Target	Achieved	Achieved

leadership, and/or STEM education, which are key program areas identified for programming through National 4-H Council. Programs offered through school classrooms will enhance and reinforce and grade level objectives. Youth participating in the healthy living program will increase their knowledge about and adopt positive healthy living behaviors related to healthy eating, avoiding substance use, and social and emotional development. Youth participating in STEM programs will increase their knowledge of science, technology, engineering and math; show an increased interest in STEM, and improve their understanding of how STEM is used in everyday life. 75% percent of the participating students will show improvement in their knowledge based on evaluations completed by youth or adults working with youth. Changes in knowledge and interest will be measured with written evaluations and evidence of application.	331 youth have participated in programs focused on healthy living, STEM and leadership with programming in these areas continuing.		
15. 60 middle and high school students and their families will gain knowledge, skills and resources to ensure high school graduation and increase their access to college as a result of participation in Juntos. Program impact will be measured by school and Juntos attendance, student and parental engagement in school, high school graduation, and college enrollment. In collaboration with the Juntos Partnership Committee, opportunities will be explored for program expansion and new community partnerships.	On Target 122 middle and high school students have enrolled in the Catawba County Juntos program as of December 2023. This includes 15 seniors, all of whom are on target to graduate in the Spring of 2024. Approximately 75% of the seniors have indicated that they intend to continue on to post-secondary education	New Outcome Fiscal Year 2023/24	

SOIL & WATER CONSERVATION

DEPARTMENT DESCRIPTION

SOIL & WATER CONSERVATION
2.60 FTEs
\$237,581

ADMINISTRATION

To ensure a quality urban and rural environment with clean water, protected soil resources, properly managed forest and wildlife, and an environmentally, economically and culturally viable agricultural community.

BUDGET HIGHLIGHTS

SOIL & WATER CONSERVATION

Organization: 320050

	2022/23 Actual	2023/24 Current	2024/25 Requested	2024/25 Recommended	Percent Change
Revenues					
State	\$26,919	\$26,919	\$26,919	\$26,919	0.0%
General Fund	257,786	202,525	210,662	210,662	4.0%
Total	\$284,705	\$229,444	\$237,581	\$237,581	3.5%
Expenses					
Personal Services	\$201,354	\$218,139	\$226,276	\$226,276	3.7%
Supplies & Operations	\$83,351	\$11,305	\$11,305	11,305	0.0%
Total	\$284,705	\$229,444	\$237,581	\$237,581	3.5%
Employees					
Permanent	2.60	2.60	2.60	2.60	0.0%
Hourly	0.00	0.00	0.00	0.00	0.0%
Total	2.60	2.60	2.60	2.60	0.0%

The budget maintains the current funding for the Soil & Water Conservation department with planned compensation changes.

PERFORMANCE MEASUREMENT

FY	Dept./Division	Measure	Type	Target
FY25	Soil & Water	% of initial site visits within 10 business days of request	Performance measure	95%
FY25	Soil & Water	# of education/outreach presentations	Process measure	12
FY25	Soil & Water	% of BMP funds spent/committed	Performance measure	95%

SOIL & WATER CONSERVATION

Fiscal Year 2023/24 Outcomes	Mid-Year FY 23/24	Actual FY 22/23	Actual FY 21/22
1. To provide timely customer service to Catawba County residents and landowners by providing them with technical assistance concerning the conservation of natural resources, 95 percent of initial site visits will occur within ten business days of request.	On Target 100%	Achieved 100%	Achieved 100%
2. To increase environmental literacy of soil and water conservation in Catawba County by 45% through various educational initiatives, including, but not limited to educational contests, presentations, professional development, community events and civic involvement. This increase will be measured based on evaluations submitted by participants.	On Target 80%	Achieved 76% increase in environmental literacy.	Achieved Environmental literacy of natural resources conservation was increased by approximately 72%

STREAM REHAB FUND

The Streamflow Rehabilitation Assistance Program (StRAP) is a State program that provides grants to projects that help reduce flooding and restore streams across North Carolina. The program was created by the NC General Assembly, which approved \$38 million in funding for StRAP in the budget appropriations bill for the 2021-2022 fiscal year. StRAP allocates money for projects that protect and restore the integrity of drainage infrastructure of North Carolina's waterways.

BUDGET HIGHLIGHTS

Stream Debris Removal Fund

Fund 285

	2022/23 Actual	2023/24 Current	2024/25 Requested	2024/25 Recommended	Percent Change
Revenues					
State	\$82,967	\$0	\$0	\$0	0%
From Gen. Fund	0	75,000	75,000	75,000	0%
Total	\$82,967	\$75,000	\$75,000	\$75,000	0%
Expenses					
Expenses	\$82,967	\$75,000	\$75,000	\$75,000	0%
Total	\$82,967	\$75,000	\$75,000	\$75,000	0%

The budget continues to include \$75,000 in local funds to support additional StRAP projects.

FORESTRY

The North Carolina Division of Forest Resources' mandate is to protect, manage, and sustain North Carolina Forest Resources. The Forest Service's primary purpose is to ensure adequate and quality forest resources for the County to meet present and future needs.

BUDGET HIGHLIGHTS

FORESTRY

Organization: 330050

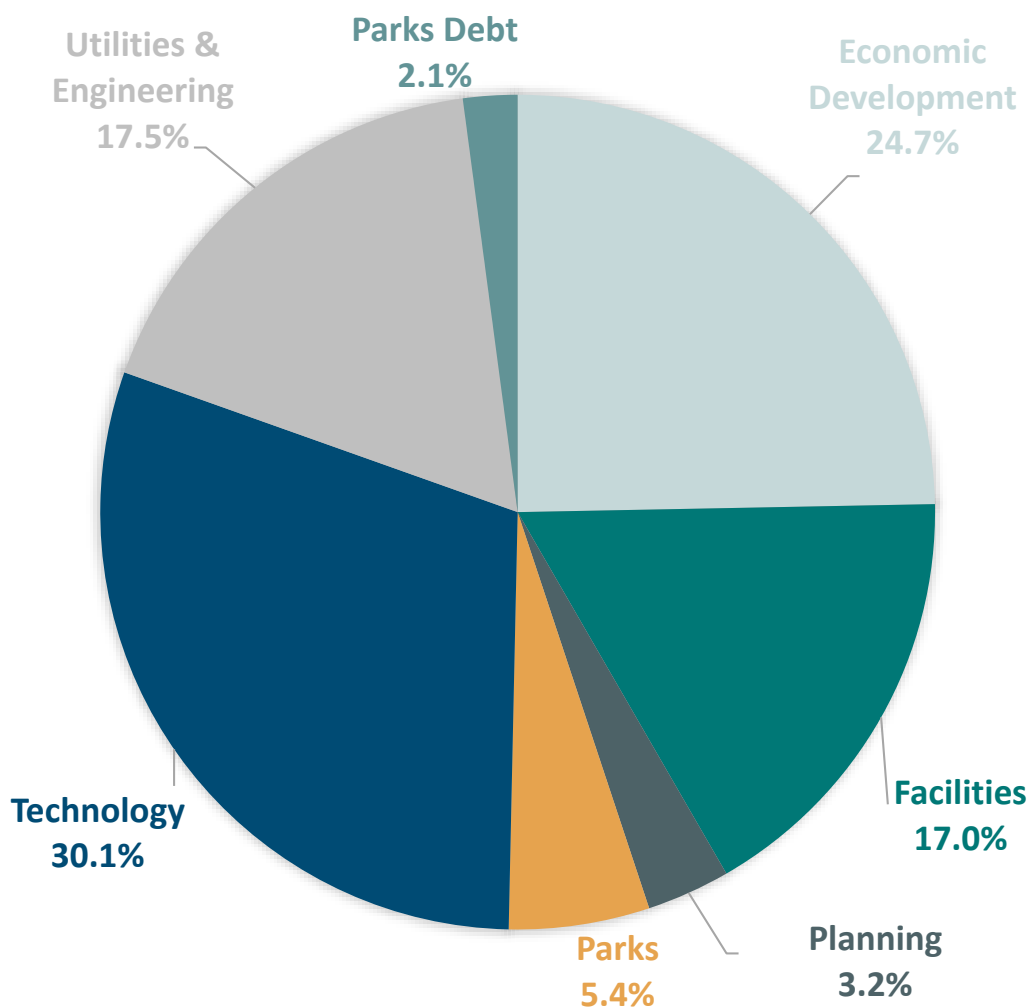
	2022/23 Actual	2023/24 Current	2024/25 Requested	2024/25 Recommended	Percent Change
Revenues					
Miscellaneous	\$5,700	\$5,400	\$5,400	\$5,400	0.0%
General Fund	66,804	76,686	107,886	107,886	40.7%
Total	\$72,504	\$82,086	\$113,286	\$113,286	38.0%
Expenses					
Supplies & Operations	\$72,504	\$82,086	\$113,286	\$113,286	38.0%
Total	\$72,504	\$82,086	\$113,286	\$113,286	38.0%

Contractually, Catawba County funds 40 percent of the total budget for Forestry, with the State of North Carolina funding the remaining 60 percent. The increase is for a cyclical truck replacement.



ECONOMIC & PHYSICAL DEVELOPMENT

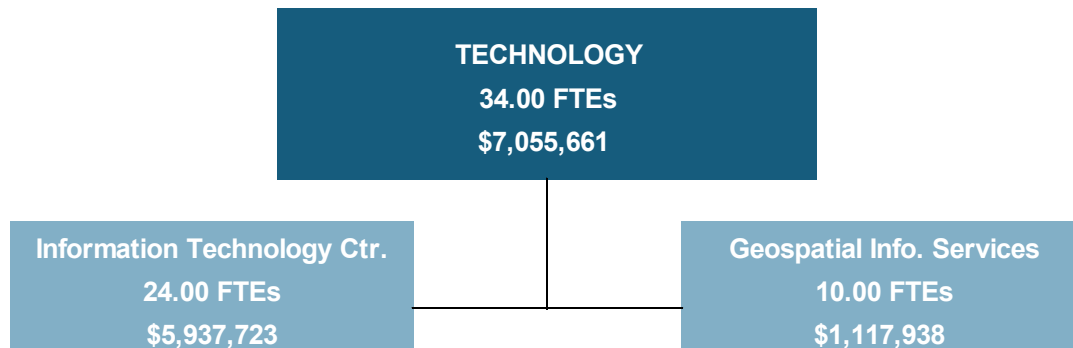
The Economic & Physical Development function includes the Technology Department, Planning, Parks, Utilities and Engineering, Other Economic Development (Chamber of Commerce, Western Piedmont Council of Governments, Economic Development Commission), and Facilities. Technology consists of the Information Technology Services and Computerized Mapping. Utilities and Engineering includes Administration, Building Services, Permit Center, Plan Review, and Local Code Compliance. This function's budget is \$28,202,623 or 9.2 percent of the total expenditures, including related capital projects budgeted in general capital projects. The General Fund portion of the budget is \$26,208,623.





TECHNOLOGY

DEPARTMENT DESCRIPTION



INFORMATION TECHNOLOGY CENTER (ITC)

To provide reliable, responsive, value-added technology solutions while ensuring system availability, integrity, and security through exceptional customer service, partnerships, and leveraging resources to transform services and promote business process improvement.

GEOSPATIAL INFORMATION SERVICES (GIS)

To provide reliable geographic and land record data and tools to citizens and stakeholders to facilitate commerce and promote efficiencies.

BUDGET HIGHLIGHTS

TECHNOLOGY

Organizations: 410200 - 410250

	2022/23 Actual	2023/24 Current	2024/25 Requested	2024/25 Recommended	Percent Change
Revenues					
State	\$0	\$0	\$99,650	\$99,650	0%
Local	\$245,285	\$266,797	\$281,668	\$281,668	5.6%
Charges & Fees	50,321	23,580	39,378	39,378	67.0%
Indirect Cost	905,584	914,279	932,791	932,791	2.0%
SBITA	978,437	0	0	0	0%
General Fund	4,201,229	5,289,853	5,740,707	5,702,174	7.8%
Total	\$6,380,856	\$6,494,509	\$7,094,194	\$7,055,661	8.6%
Expenses					
Personal Services	\$3,252,204	\$3,660,809	\$3,783,408	\$3,783,408	3.3%
Supplies & Operations	2,150,215	2,833,700	2,760,112	2,721,579	-4.0%
SBITA	0	0	550,674	550,674	0%
Capital	978,437	0	0	0	0%
Total	\$6,380,856	\$6,494,509	\$7,094,194	\$7,055,661	8.6%
Expenses by Division					
Information Technology Center (ITC)	\$5,488,136	\$5,431,252	\$5,948,756	\$5,937,723	9.3%
Geospatial Information Services (GIS)	892,720	1,063,252	1,145,438	1,117,938	5.1%
Total	\$6,380,856	\$6,494,504	\$7,094,194	\$7,055,661	8.6%
Employees					
Permanent	33.00	34.00	34.00	34.00	0.0%
Hourly	0.41	0.43	0.57	0.57	32.6%
Total	33.41	34.43	34.57	34.57	0.4%

The budget increase is driven by increases in maintenance agreements, professional services agreements, a Microsoft Office 365 conversion, and planned salary and benefit changes.

PERFORMANCE MEASUREMENT

FY	Dept./Division	Measure	Type	Target
FY25	ITS	% phishing rate	Performance measure	5%
FY25	ITS	% network availability	Performance measure	99.9%
FY25	ITS	% customer service satisfaction	Performance measure	94%
FY26	ITS	% of service requests, excluding special projects, completed within 2 business days	Performance measure	85%
FY27	ITS	% of projects complete within 12 months	Performance measure	80%
FY25	GIS	% of addressing requests completed within 2 business days	Performance measure	97%
FY25	GIS	% of mapping requests complete within 1 business day	Performance measure	97%
FY25	GIS	% of deed transfers processed within 10 business days of receipt from the Register of Deeds	Performance measure	90%

INFORMATION TECHNOLOGY CENTER (ITC)

Fiscal Year 2023/24 Outcomes	Mid-Year FY 23/24	Actual FY 22/23	Actual FY 21/22
1. To ensure the County's network remains secure and reliable, Technology will mitigate network security risks through establishing formal cyber security training for employees as well as constant monitoring with timely response and remediation within 24 hours upon notification of potential threats to the network.	On Target	Achieved	Achieved
2. To enhance productivity, ensure citizen access, and promote community engagement, Technology will provide a minimum of 99 percent network availability as measured by performance monitoring tools.	On Target 99.86%	Achieved 99.19%	Achieved 99%
3. To ensure customers are treated professionally and courteously, ITC will realize an average rating of no less than 94 percent satisfaction, as measured by random customer satisfaction surveys.	On Target	Achieved 94%	Achieved 95%
4. To help ensure maximum staff efficiency, 85 percent of service requests, excluding special projects,	On Target 88%	Achieved 88%	Achieved 86%

will be completed within two business days.			
5. To optimize resources and promote process improvement efforts, 90 percent of projects assigned to the project management team will be completed within the agreed upon timeframes outlined in the project plan agreement.	On Target 100%	Achieved 100%	Achieved 100%
6. To enhance business operations, promote efficiencies, and maximize county investment in application development and software, Technology will assist departments in realizing a 15 percent savings in staff time or financial savings, or combination of both, in at least three major software applications.	On Target	Achieved	Achieved

GEOSPATIAL INFORMATION SERVICES (GIS)

Fiscal Year 2023/24 Outcomes	Mid-Year FY 23/24	Actual FY 22/23	Actual FY 21/22
1. To support and enhance business operations and economic development, the geospatial information residing on the GIS Web sites will be available to stakeholders at least 99 percent of the time.	On Target 99.80%	Achieved 99%	Achieved 99%
2. To support countywide decision making for economic development, public safety, and other initiatives, staff will complete at least 97 percent of map and data requests from all sources within 24 hours of target deadline.	On Target 100%	Achieved 97%	Achieved 99%
3. To provide the most current ownership information of real property to citizens, Land Records Mappers will process 85 percent of deed transfers within 15 business days of receipt from the Register of Deeds.	On Target 100%	Not on Target Due to staffing and continued increases in the volume of work, 30% of deed transfers were completed within 15 business days of receipt from the Register of Deeds.	Not Achieved Due to staffing and continued increases in the volume of work, 6% of deed transfers were processed within 15 business days of receipt from the Register of Deeds.

PLANNING

DEPARTMENT DESCRIPTION

PLANNING

6.00 FTEs

\$912,050

PLANNING

Conduct a comprehensive planning program, including the administration of the Unified Development Ordinance and the development and implementation of long-range planning studies. The planning program is designed to promote and maintain the orderly physical growth and development of Catawba County which serves to improve the quality of life for its citizens and provide economic development opportunities within the County.

COMMUNITY DEVELOPMENT

To increase affordable housing opportunities and ensure safe housing for low-to-moderate income persons by administering a series of CDBG and Housing Finance Agency related grants assisted by the Western Piedmont Council of Governments.

BUDGET HIGHLIGHTS

PLANNING

Organizations: 420030

	2022/23 Actual	2023/24 Current	2024/25 Requested	2024/25 Recommended	Percent Change
Revenues					
Permits & Fees	\$88,730	\$87,310	\$81,290	\$81,290	-6.9%
General Fund	561,150	638,728	830,760	830,760	30.1%
Total	\$649,880	\$726,038	\$912,050	\$912,050	25.6%
Expenses					
Personal Services	\$501,427	\$627,953	\$609,345	\$609,345	-3.0%
Supplies & Operations	148,453	98,085	302,705	\$302,705	208.6%
Total	\$649,880	\$726,038	\$912,050	\$912,050	25.6%
Employees					
Permanent	6.00	6.00	6.00	6.00	0.0%
Hourly	0.00	0.00	0.00	0.00	0%
Total	6.00	6.00	6.00	6.00	0.0%

The budget includes funding to update the County's Unified Development Ordinance and planned compensation changes.

PERFORMANCE MEASUREMENT

FY	Dept./Division	Measure	Type	Target
FY25	Planning	% of rezoning requests processed and prepared for submittal to the Planning Board no later than 7 days before their scheduled public hearing.	Performance measure	98%
FY25	Planning	% of complete non-residential site plans reviewed within 10 working days	Performance measure	90%
FY25	Planning	% of complete applications for residential zoning permits reviewed within 3 working days	Performance measure	90%
FY25	Planning	% of residential permits for uncommon situations (i.e. floodplain, topography, setback issues) reviewed within 10 working days	Performance measure	90%
FY25	Planning	% of special use, variance, and nonconforming complete applications reviewed and submitted to the Board of Adjustment within 45 days	Performance measure	95%
FY25	Planning	% of preliminary subdivision complete submittals reviewed and submitted to the Subdivision Review Board within 45 days	Performance measure	95%
FY25	Planning	% of final major subdivision plats reviewed and checked for improvements as specified in the UDO within 15 working days from the application date	Performance measure	90%
FY25	Planning	% of minor and family subdivision plans reviewed for UDO compliance within 10 working days	Performance measure	90%

PLANNING

Fiscal Year 2023/24 Outcomes	Mid-Year FY 23/24	Actual FY 22/23	Actual FY 21/22
1. To increase the housing inventory of moderately priced (\$120,000-\$225,000) new or renovated residential housing stock in desired locations throughout the County, Planning will: a. Participate in WPCOG's Vacant and Substandard Housing Taskforce. b. Engage cities and WPCOG in local programs discussions to explore possibility of aligning housing policies, joint venture program investments, and market facilitation to facilitate public investments in neighborhood or infill revitalization initiatives, as appropriate. c. Continue to watch the market and propose text amendments to facilitate ease of development as needed. d. Participate in on-going housing and economic development educational workshops hosted by the Chamber's LUDB.	On Target	Achieved	Achieved

PARKS

DEPARTMENT DESCRIPTION

PARKS
14.00
\$1,535,512

PARKS

Provide recreational opportunities for the citizens of Catawba County through the operation and development of parks and the preservation of open space. Environmental education and the preservation of the County's unique natural heritage are Catawba County Parks' primary goals. These goals will be accomplished through the execution of the Comprehensive Parks Master Plan. Implementation steps will incorporate projects, programs, goals, objectives, strategies, and opportunities as called for in the Plan.

BUDGET HIGHLIGHTS

PARKS

Organizations: 420040

	2022/23 Actual	2023/24 Current	2024/25 Requested	2024/25 Recommended	Percent Change
Revenues					
Permits & Fees	\$28,060	\$19,600	\$18,000	\$18,000	-8.2%
Miscellaneous	0	600	600	600	0.0%
From Parks Pres. Fund	0	0	0	125,000	
General Fund	1,236,538	1,387,387	1,516,912	1,391,912	0.3%
Total	\$1,264,598	\$1,407,587	\$1,535,512	\$1,535,512	9.1%
Expenses					
Personal Services	\$1,080,407	\$1,206,994	\$1,206,519	\$1,206,519	0.0%
Supplies & Operations	170,692	200,593	328,993	\$328,993	64.0%
Capital	13,499	0	0	0	0%
Total	\$1,264,598	\$1,407,587	\$1,535,512	\$1,535,512	9.1%
Employees					
Permanent	14.00	14.00	14.00	14.00	0.0%
Hourly	5.80	5.56	4.17	4.17	-25.0%
Total	19.80	19.56	18.17	18.17	-7.1%

The budget includes funding to update the Parks Master Plan and planned compensation changes. The budget also separates Parks into its own department, separate from Planning & Development.

PERFORMANCE MEASUREMENT

FY	Dept./Division	Measure	Type	Target
FY25	Parks	% of Parks programs with a minimum of 10 participants	Performance measure	95%
FY25	Parks	% of trails weekly inspected by park staff	Process measure	75%
FY25	Parks	Implement a formal parks maintenance plan	Accountability measure	12/31/2024
FY25	Parks	Update the Parks Master Plan	Accountability measure	6/30/2025

PARKS

Fiscal Year 2023/24 Outcomes	Mid-Year FY 22/23	Actual FY 21/22	Actual FY 20/21
1. To increase the physical and mental health of County citizens: a. Explore potential funding strategies to support renovation and expansion of the County parks system, incorporating consideration of private sector involvement through public-private partnership models. b. Implement the phased plan for parks improvements and new parks development, as resources allow. c. Research local government policies defining parameters for entertaining potential sponsorship or naming opportunities for BOC consideration. d. In concert with countywide branding efforts, develop and implement strategic marketing plan for parks that seamlessly incorporates all recreation assets regardless of ownership (County, municipalities, community non-profits, etc.) e. Design/Build the 600-acre Mountain Creek Park.	On Target	Achieved	Achieved

PARKS/HISTORIC PRESERVATION TRUST FUND

The Parks/Historic Preservation Trust Fund is used to account for donations and other funds stipulated for park expenditures.

BUDGET HIGHLIGHTS

PARKS/HISTORIC PRESERVATION TRUST FUND

Fund 270

	2022/23 Actual	2023/24 Current	2024/25 Requested	2024/25 Recommended	Percent Change
Revenues					
Miscellaneous	\$917	\$0	(\$168)	\$0	0%
Charges & Fees	13,000	0	3,500	8,000	0%
Fund Balance	0	0	0	117,000	0%
Total	\$13,917	\$0	\$3,332	\$125,000	0%
Expenses					
Transfer to Gen. Fund	\$0	\$0	\$0	\$125,000	0%
Total	\$0	\$0	\$0	\$125,000	0%

The budget appropriates funding to update the County's Parks Master Plan.

COMMUNITY DEVELOPMENT FUND

The Community Development Fund is used to account for funds for Community Development Block Grant (CDBG) Urgent Repair and Scattered Site programs that are awarded during the fiscal year. Upon award, they are taken to the Board of Commissioners for approval and a revision to the budget.

The CDBG program is administered on behalf of Catawba County in agreement with the Western Piedmont Council of Governments. Qualifying households are provided assistance through grant funding for energy efficiency improvements, minor structural repairs, and rehabilitation.

BUDGET HIGHLIGHTS

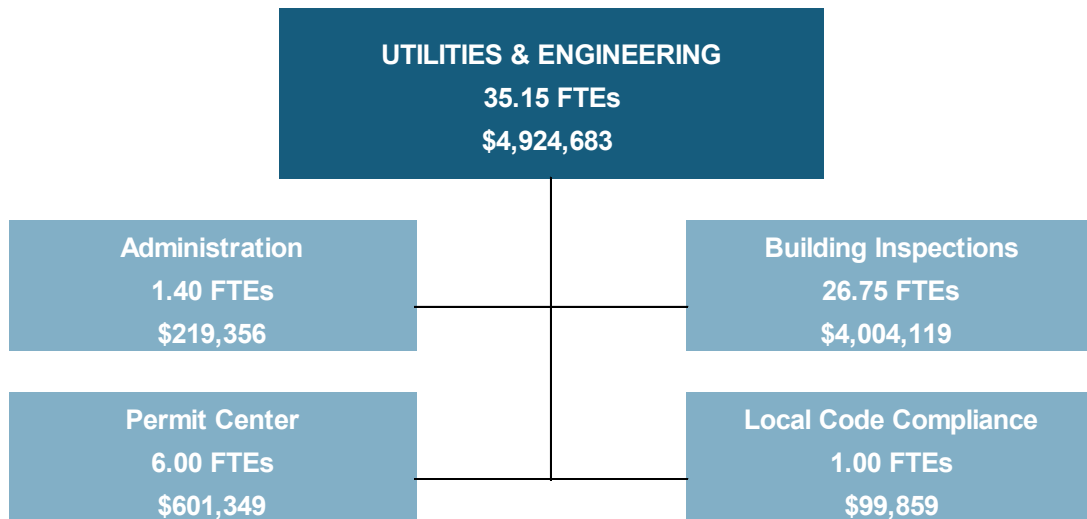
COMMUNITY DEVELOPMENT FUND

Fund 280

	2022/23 Actual	2023/24 Current	2024/25 Requested	2024/25 Recommended	Percent Change
Revenues					
Federal	\$41,124	\$0	\$0	\$0	0%
State	66,569	0	0	0	0%
Miscellaneous	815	0	0	0	0%
Fund Balance	0	0	0	0	0%
Total	\$108,508	\$0	\$0	\$0	0%
Expenses					
Supplies & Operations	\$160,317	\$0	\$0	\$0	0%
Total	\$160,317	\$0	\$0	\$0	0%

UTILITIES & ENGINEERING

DEPARTMENT DESCRIPTION



BUILDING SERVICES

The mission of Building Services is to provide consistent, timely, and courteous advice and service to customers, contractors, businesses, homeowners, and the general public through the application of the State Building Code, and the local soil sedimentation and erosion control program, both through inspections and plan review services. The focus of the service is to protect public safety by ensuring all buildings are built to code specifications while promoting economic development through a partnership with the building industry. The operations of Building Services have, as its foundation, four guiding principles: protecting the public, providing the best possible customer service, promoting economic development, and ensuring consistency in the application of codes and treatment of customers. The County provides these services to the eight municipalities in the county.

PERMIT CENTER

Provide permitting information and service to the customers of Catawba County, including municipalities. The Permit Center currently operates two locations (Catawba County Government Center in Newton and a Remote Access Permitting Terminal (RAPT) in Hickory City Hall) to provide convenient locations for the public to acquire permits and information for Building Services, Planning, and Environmental Health.

LOCAL CODE COMPLIANCE

Protect the regional water quality and health, safety, and general welfare of Catawba County citizens through implementation of the local code compliance program.

EROSION CONTROL

Protect the regional water quality and health, safety, and general welfare of Catawba County citizens through implementation of the local soil sedimentation and erosion control program. Promote Catawba County's economic development through timely permitting service to local contractors and developers. The County provides the local soil sedimentation and erosion control program to the eight municipalities in the county.

BUDGET HIGHLIGHTS

UTILITIES & ENGINEERING

Organizations: 430050 - 430300

	2022/23 Actual	2023/24 Current	2024/25 Requested	2024/25 Recommended	Percent Change
Revenues					
Charges & Fees	\$4,203,363	\$3,868,200	\$3,996,724	\$4,004,419	3.5%
General Fund	131,395	872,017	920,264	920,264	5.5%
Total	\$4,334,758	\$4,740,217	\$4,916,988	\$4,924,683	3.9%
Expenses					
Personal Services	\$3,307,949	\$3,765,893	\$3,953,891	\$3,961,586	5.2%
Supplies & Operations	602,005	658,044	753,097	753,097	14.4%
Capital	324,804	216,280	210,000	210,000	-2.9%
Transfer - Gen. Capital Projects	100,000	100,000	0	0	0%
Total	\$4,334,758	\$4,740,217	\$4,916,988	\$4,924,683	3.9%
Expenses by Division					
Administration	\$191,878	\$215,724	\$219,356	\$219,356	1.7%
Building Inspections	3,524,527	3,867,905	3,996,424	4,004,119	3.5%
Permit Center	534,083	559,802	601,349	601,349	7.4%
Local Code Compliance	84,470	96,786	99,859	99,859	3.2%
	\$4,334,958	\$4,740,217	\$4,916,988	\$4,924,683	3.9%
Employees					
Permanent	34.15	35.15	35.15	35.15	0.0%
Hourly	0.64	0.87	1.96	1.42	63.2%
Total	34.79	36.02	37.11	36.57	1.5%

The budget includes funding to replace three vehicles, new code books for all building inspectors, inflationary increases, and compensation changes.

PERFORMANCE MEASUREMENT

FY	Dept./Division	Measure	Type	Target
FY25	Utilities and Engineering - Building Services	% of building inspections will be scheduled within 2 business days or on the contractors requested date	Performance measure	99%
FY25	Utilities and Engineering - Building Services	% of inspections customer service complaints responded to within 2 business days	Performance measure	98%
FY25	Utilities and Engineering - Building Services	% (Valid) Customer Complaint Rate (inspections)	Performance measure	2%
FY25	Utilities and Engineering - Building Services	% of plan review customer services complaints responded to within 2 business days	Performance measure	96%
FY25	Utilities and Engineering - Building Services	% of commercial building plans reviewed within 10 working days	Performance measure	97%
FY25	Utilities and Engineering - Building Services	% of complaints requested by owner/tenants regarding a safety inspection responded to within 2 business days	Performance measure	98%
FY25	Utilities and Engineering - Building Services	% of complaints regarding unsafe or otherwise hazardous unlawful conditions responded to within 24 hours	Performance measure	99%
FY25	Utilities and Engineering - Erosion Control	% of sediment and erosion control plans reviewed within 10 working days	Performance measure	98%
FY25	Utilities and Engineering - Erosion Control	% (Valid) Customer Complaint Rate (Erosion Control)	Performance measure	2%
FY25	Utilities and Engineering - Erosion Control	% of stormwater control plans reviewed within 10 working days	Performance measure	98%
FY25	Utilities and Engineering - Code Compliance	% of code compliance cases that were closed due to voluntary compliance or within 2 site visits	Performance measure	100%
FY25	Utilities and Engineering - Permit Center	% (Valid) Customer Complaint Rate (Permit Center)	Performance measure	1.0%
FY25	Utilities and Engineering - Permit Center	% of complaints responded to within 2 business days	Performance measure	98%

BUILDING SERVICES

Fiscal Year 2023/24 Outcomes	Mid-Year FY23/24	Actual FY 22/23	Actual FY 21/22
1. Ensure customers receive quality customer service from Building Services Officials by: a. Performing requested inspections, not to exceed two-business day scheduling per North Carolina General Statute,	On Target a. currently inspections are done within 2 days of request b. on target c. on target	Partially Achieved a. 108 days with requested inspections in excess of 2 days b. Achieved c. Achieved	Partially Achieved a. 46 days with requested inspections in excess of 2 days b. Achieved

or on the contractor's requested inspection date. b. Maintaining a substantiated complaint rate of less than 1 per 3,000 inspections performed. c. Responding to 98 percent of all customer service complaints within 24 hours.			c. Achieved
2. Provide timely plan review services by reviewing 97 percent of all commercial blueprints submitted for code compliance and contacting the applicant with the results within 10 working days. This will allow construction to begin quickly, thus, promoting Catawba County's economic development.	On Target Avg. 7.41 days	Achieved Avg. 7.28 days	Achieved Avg. 6.55 days
3. Ensure customers receive quality customer service from Plan Review officials by: a. Maintaining a substantiated complaint rate of less than 1 per 500 plans reviewed. b. Responding to 98 percent of all customer service complaints within 24 hours.	On Target	Achieved	Achieved
4. To provide quality service to property owners and/or tenants who request a safety inspection, Plan Review will review 100 percent of complete requests and contact the owner/tenant within two business days. These safety inspections are required by the State for businesses to receive certain licenses (i.e. day care, alcohol law enforcement) as well as for changes of use to an existing building or space.	On Target 100%	Achieved 100%	Not Achieved 99.43%
5. To control the cost of training and education, Building Services will provide at least 60 percent of all required Building Inspector training and certification locally. Surrounding jurisdictions will be invited to participate in these locally held trainings as well, serving to further drive down the cost to the County.	On Target	Achieved	Achieved
6. To protect the public welfare, Building Services will respond to	On Target	Achieved	Achieved

100 percent of all complaints received concerning unsafe, unsanitary or otherwise hazardous and unlawful conditions in buildings or structures within 24 hours. This outcome will be measured by the number of complaints received and response time.			
---	--	--	--

PERMIT CENTER

Fiscal Year 2023/24 Outcomes	Mid-Year FY 23/24	Actual FY 22/23	Actual FY 21/22
1. Ensure customers receive quality customer service from the Permit Center by maintaining a substantiated complaint rate of less than 1 per 1,000 permits issued.	On Target	Achieved	Achieved
2. Maintain quality customer service by responding to 98 percent of all customer service complaints within 24 hours.	On Target	Achieved	Achieved

EROSION CONTROL

Fiscal Year 2023/24 Outcomes	Mid-Year FY 23/24	Actual FY 22/23	Actual FY 21/22
1. Provide timely plan review services by reviewing 100 percent of all complete sedimentation and erosion control plans within 10 working days. Meeting this outcome will expedite the plan review and permitting process, thereby promoting Catawba County's economic development.	On Target 5.4 days average	Not Achieved Due to 16 plans in May covering 644 acres. 12 of these plans were not reviewed within the 10 day time frame.	Achieved Average review period of 5.23 days
2. Ensure citizens receive quality customer service from Erosion Control staff by: a. Maintaining a substantiated complaint rate of less than 1 per 50 erosion control plans reviewed. b. Responding to 98 percent of all customer service complaints within 24 hours.	On Target	Achieved 0 substantiated complaints received	Achieved 0 substantiated complaints received
3. In accordance with the Watershed Protection District Section 44-434 of the Unified Development Ordinance;	On Target 1 stormwater plan has been	Achieved 2 stormwater plan has been	Achieved 3 stormwater plans have been

the engineered stormwater controls (Best Management Practices) are required where built-upon area exceeds high density development limits. The Water Resources Engineer will perform plan review and issue approval notifications where applicable within the County. Provide timely plan review services by reviewing 100 percent of all stormwater controls within 10 working days, thereby promoting Catawba County's economic development.	reviewed with an average of 9 days	reviewed with an average of 5.5 days	reviewed with an average review time of 5.24 days.
--	------------------------------------	--------------------------------------	--

LOCAL CODE COMPLIANCE

Fiscal Year 2023/24 Outcomes	Mid-Year FY 23/24	Actual FY 22/23	Actual FY 21/22
1. Ensure citizens receive quality customer service from Local Code Compliance staff by responding to 98 percent of all customer complaints within 24 hours.	On Target	Achieved	Achieved
2. Code Compliance will open a minimum of 325 new cases for investigation.	On Target 139 cases	Achieved 338 new cases for investigation	Achieved 446 new cases for investigation

WATER & SEWER ADMINISTRATION

DEPARTMENT DESCRIPTION

WATER AND SEWER ADMINISTRATION
1 FTEs
\$6,578,043

ADMINISTRATION

Provide a source of clean drinking water and environmentally responsible sewage disposal in the unincorporated areas of the County.

BUDGET HIGHLIGHTS

WATER & SEWER ADMINISTRATION FUND

Fund 515

	2022/23 Actual	2023/24 Current	2024/25 Requested	2024/25 Recommended	Percent Change
Revenues					
Sales Tax	\$0	\$1,322,000	\$1,361,000	\$1,361,000	3.0%
Local	\$1,886,493	\$0	\$0	\$0	0%
Permits & Fees	3,089,800	2,100,000	2,985,698	2,985,698	42.2%
Interest on Investments	60,000	0	0	0	0%
Fund Balance	0	0	2,278,879	2,231,345	0%
Total	\$5,036,293	\$3,422,000	\$6,625,577	\$6,578,043	92.2%
Expenses					
Personal Services	\$173,680	\$152,837	\$226,335	\$178,801	17.0%
Supplies & Operations	947,940	1,061,441	1,423,996	\$1,423,996	34.2%
Debt Service	549,471	582,980	261,246	261,246	-55.2%
Transfer to W&S Capital	1,868,750	1,368,750	4,714,000	4,714,000	244.4%
Reserve Future Expense	0	255,992	0	0	0%
Enterprise Contra Accounts	(1,825,027)	0	0	0	0%
Total	\$1,714,814	\$3,422,000	\$6,625,577	\$6,578,043	92.2%
Employees					
Permanent	1.00	1.00	1.50	1.00	0.0%
Hourly	0.24	0.22	0.22	0.22	0.0%
Total	1.24	1.22	1.72	1.22	0.0%

The budget increase is driven by an increased transfer to the Water & Sewer Capital Fund to cover planned projects, increased operations driven by banking service charges related to SDF payments, and planned compensation changes.

PERFORMANCE MEASUREMENT

FY	Dept./Division	Measure	Type	Target
FY25	Water & Sewer	Implement the Board of Commissioners' approved County Strategic Plan as it pertains to Water and Sewer Infrastructure.	Process Measure	1
FY25	Water & Sewer	Meet with the Utility Investment Advisory Committee (UIAC) biannually to promote municipal partnerships in developing infrastructure and support the County's economic development.	Process Measure	2

WATER & SEWER ADMINISTRATION

Fiscal Year 2023/24 Outcomes	Mid-Year FY 22/23	Actual FY 21/22	Actual FY 20/21
1. Implement the Board of Commissioners' approved County Strategic Plan as it pertains to Water and Sewer Infrastructure.	On Target	Achieved	Achieved
2. Meet with the Utility Investment Advisory Committee (UIAC) biannually to promote municipal partnerships in developing infrastructure and support the County's economic development.	On Target	Achieved	Achieved

WATER & SEWER CAPITAL PROJECTS

BUDGET HIGHLIGHTS

WATER & SEWER CAPITAL PROJECTS FUND

Fund 475

	2022/23 Actual	2023/24 Current	2024/25 Requested	2024/25 Recommended	Percent Change
Revenues					
Interest on Investments	\$132,096	\$0	\$0	\$0	0%
Transfer from ARPA Fund	2,695,027	1,510,000	0	0	0%
Transfer from W&S Fund	1,868,750	1,368,750	4,714,000	4,714,000	244.4%
Total	\$4,695,873	\$2,878,750	\$4,714,000	\$4,714,000	63.8%
Expenses					
Additional 1.0 MG Water Storage Tank	\$0	\$0	\$250,000	\$250,000	0%
Buffalo Shoals Road Water	12,000	0	2,250,000	\$2,250,000	0%
Balls Creek 2 Water	\$2,375,724	\$0	\$0	\$0	0%
Brown Chapel Rd. & Mollys Backbone Rd	\$0	\$0	\$2,000,000	\$2,000,000	0%
Claremont to Hickory WWTP	2,555,302	0	0	\$0	0%
Maiden Loop Water	0	1,510,000	0	\$0	0%
East Maiden Road	398,229	0	0	\$0	0%
Hickory/Catawba Co. WW Treatment Plant	0	250,000	250,000	\$250,000	0%
Highway 16 Water	84,886	0	0	\$0	0%
Highway 16 Sleeves	1,691,002	0	0	\$0	0%
Water Treatment Capacity Purchase	0	618,750	464,000	\$464,000	-25.0%
Booster Pump Station for SF Rd & Hwy150	0	500,000	(500,000)	(500,000)	-200.0%
Total	\$7,117,143	\$2,878,750	\$4,714,000	\$4,714,000	63.8%

The budget funds water and sewer projects as follows:

- **\$2M - Brown Chapel & Mollys Backbone Lift Station Upgrades** - Upgrade lift stations at Brown Chapel Rd and Mollys Backbone Rd by installing third pumps. The wet wells at these stations are designed for a third pump, but none of the required plumbing or electrical is in place to make the third pump installation possible. Bypass pumping must be used while the work is performed. While flows are relatively low, now is the time to perform these upgrades. The third pumps will be sized to maximize flows through the existing force main.
- **\$250,000 - Hickory-Catawba WWTP Future Expansion** - This project builds funds for future upgrades/expansion to the Waste Water Treatment Plant.
- **\$250,000 set aside: Anderson Mtn Water Storage Tank** – Based on findings from 2024 modeling, design and construct a new 0.5 MG storage tank on Anderson Mtn.
- **\$2.25M Buffalo Shoals Rd. Water (Construction)** - This project will complete a loop around the entire SECC service area providing system efficiencies by tying the Anderson Mtn. & Bandys storage tanks together, providing enhanced fire protection to Balls Creek

Campground, and improving system resiliency by combining two independent pressure zones into a single pressure zone.

- **\$464,000 Water Treatment Capacity Purchase** - This project builds funds for the future purchase of water treatment plant capacity, per contractual commitments to the City of Hickory.
- **(-\$500,000) New Booster Pump Station for SF Rd & Hwy 150** – This project was funded in Fiscal Year 2023/24 but is no longer needed due to the Buffalo Shoals Water Line Project.

SECC WATER & SEWER DISTRICT CAPITAL FUND

In 2016, in support of the Board of Commissioners' Strategic Plan, Utilities and Engineering undertook a comprehensive planning process focused on the Southeast Catawba County (SECC) section of Catawba County. Through the planning process, the BOC established three primary policy objectives:

1. Establish a policy framework rooted in fairness and shared risk;
2. Move the Water and Sewer Fund towards financial solvency / self-sufficiency and away from General Fund transfers; and
3. Codify a framework supporting shared participation with developers and citizens alike.

In 2020, the Board accepted the [Southeast Catawba County \(SECC\) Water and Sewer Master Plan](#). One of the financial and governance recommendations from the plan was the creation of a County Water & Sewer District. The Board of Commissioner established the district in 2021.

The SECC Water and Sewer District Capital Fund is an enterprise fund established to account for capital project expenses of the district.

BUDGET HIGHLIGHTS

SECC WATER & SEWER DISTRICT

Fund 550

	2022/23 Actual	2023/24 Current	2024/25 Requested	2024/25 Recommended	Percent Change
Revenues					
Sales Tax	\$0	\$0	\$0	\$0	0%
Local	0	0	0	0	0%
Permits & Fees	0	0	0	0	0%
From W&S Oper. Fund (515)	0	0	0	0	0%
Total	\$0	\$0	\$0	\$0	0%
Expenses					
Supplies & Operations	\$0	\$0	\$0	\$0	0%
Transfers	0	0	0	0	0%
Total	\$0	\$0	\$0	\$0	0%

SECC WATER & SEWER DISTRICT CAPITAL FUND

In 2016, in support of the Board of Commissioners' Strategic Plan, Utilities and Engineering undertook a comprehensive planning process focused on the Southeast Catawba County (SECC) section of Catawba County. Through the planning process, the BOC established three primary policy objectives:

1. Establish a policy framework rooted in fairness and shared risk;
2. Move the Water and Sewer Fund towards financial solvency / self-sufficiency and away from General Fund transfers; and
3. Codify a framework supporting shared participation with developers and citizens alike.

In 2020, the Board accepted the [Southeast Catawba County \(SECC\) Water and Sewer Master Plan](#). One of the financial and governance recommendations from the plan was the creation of a County Water & Sewer District. The Board of Commissioner established the district in 2021.

The SECC Water and Sewer District Capital Fund is an enterprise fund established to account for capital project expenses of the district.

BUDGET HIGHLIGHTS

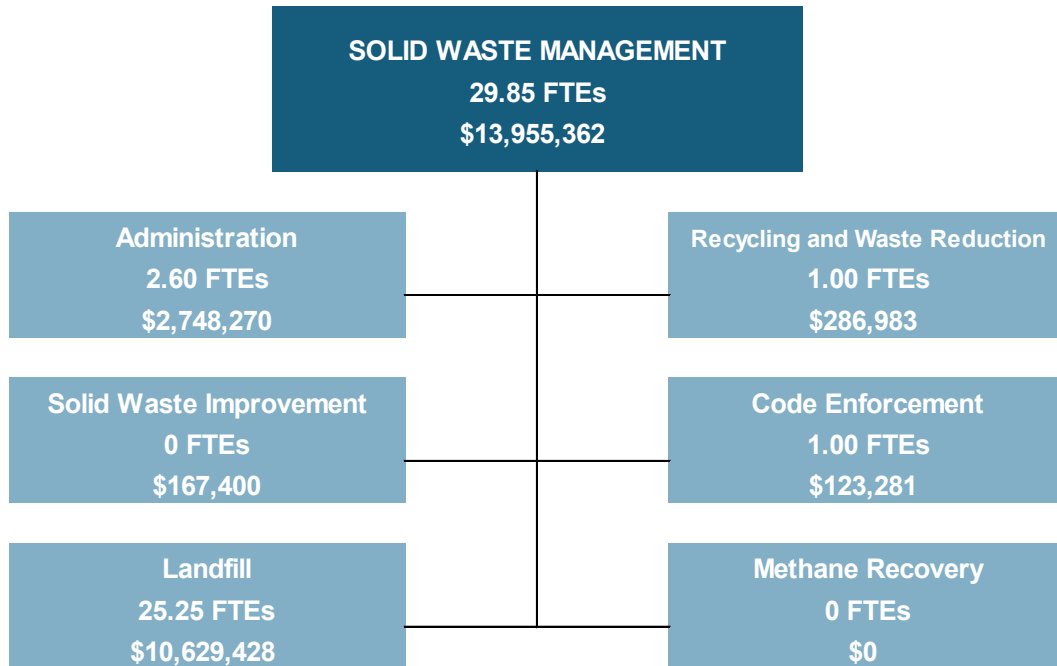
SECC WATER & SEWER DISTRICT CAPITAL FUND

Fund 450

	2022/23 Actual	2023/24 Current	2024/25 Requested	2024/25 Recommended	Percent Change
Revenues					
Sales Tax	\$0	\$0	\$0	\$0	0%
Transfer from General Fund	0	0	0	0	0%
Transfer from ARP Fund (291)	0	0	0	0	0%
Transfer from Water & Sewer Oper (515)	0	0	0	0	0%
Total	\$0	\$0	\$0	\$0	0%
Expenses					
Hickory-Catawba WWTP Future Exp.	\$0	\$0	\$0	\$0	0%
S NC 16 Water	0	0	0	0	0%
Village Center PS Upgrade	0	0	0	0	0%
Total	\$0	\$0	\$0	\$0	0%

SOLID WASTE MANAGEMENT

DEPARTMENT DESCRIPTION



ADMINISTRATION

The Solid Waste Management program will provide solid waste collection, disposal and processing, recycling and waste reduction services, secure long-range Landfill capacity, ensure environmentally friendly waste disposal solutions, and maintain the financial integrity of the Solid Waste Enterprise Fund.

BUDGET HIGHLIGHTS

SOLID WASTE MANAGEMENT

Fund 525

	2022/23 Actual	2023/24 Current	2024/25 Requested	2024/25 Recommended	Percent Change
Revenues					
Taxes	\$477,064	\$385,000	\$435,000	\$435,000	13.0%
State	50,224	52,000	52,000	52,000	0.0%
Local	0	3,000	3,000	3,000	0.0%
Charges & Fees	10,092,983	8,423,735	9,354,660	9,354,660	11.1%
Miscellaneous	303,267	100,111	125,111	125,111	25.0%
Sale of Equipment	152,875	50,000	50,000	50,000	0.0%
Sale of Land	2,083	0	0	0	0%
Fund Balance	0	1,857,719	4,321,388	3,935,591	111.9%
Total	\$11,078,496	\$10,871,565	\$14,341,159	\$13,955,362	28.4%
Expenses					
Personal Services	\$2,285,068	\$2,410,811	\$2,545,173	\$2,500,202	3.7%
Supplies & Operations	3,394,365	4,312,354	4,455,986	4,455,986	3.3%
Capital	657,199	1,573,400	2,190,000	2,190,000	39.2%
Landfill Closure	0	0	0	2,927,000	0%
Enterprise Contra Accounts	675,356	100,000	100,000	0	0%
To Solid Waste Capital Fund	100,000	2,475,000	5,050,000	1,882,174	-24.0%
Total	\$7,111,988	\$10,871,565	\$14,341,159	\$13,955,362	28.4%
Expenses by Division					
Administration	\$873,057	\$3,322,844	\$5,916,096	\$2,748,270	-17.3%
Recycling and Waste Reduction	159,292	264,734	286,983	286,983	8.4%
Solid Waste Improvement	677,919	144,400	167,400	167,400	15.9%
Code Enforcement	97,607	120,209	123,281	123,281	2.6%
Landfill	5,562,766	7,019,378	7,847,399	10,629,428	51.4%
Convenience Centers	3,214	0	0	0	0%
Methane Recovery	451	0	0	0	0%
Solid Waste Capital	(262,318)	0	0	0	0%
Total	\$7,111,988	\$10,871,565	\$14,341,159	\$13,955,362	28.4%
Employees					
Permanent	28.85	29.85	30.35	29.85	0.0%
Hourly	0.10	0.29	0.29	0.29	0.0%
Total	28.95	30.14	30.64	30.14	0.0%

The budget increase is due to a \$2,927,000 in landfill closure expense, which will be paid for out of the closure/post closure reserves in the Solid Waste Management Fund.

PERFORMANCE MEASUREMENT

FY	Dept./Division	Measure	Type	Target
FY25	Solid Waste	Divert at least 200,000 pounds of electronics and household hazardous waste from the Landfill.	Process Measure	200,000
FY25	Solid Waste	Solid Waste will prepare an annual report on disposal tonnages and airspace in order to plan for future cell construction	Accountability measure	6/30/2025

SOLID WASTE MANAGEMENT

Fiscal Year 2023/24 Outcomes	Mid-Year FY 22/23	Actual FY 21/22	Actual FY 20/21
1. To provide a safe, environmentally friendly means of disposing hazardous waste, Solid Waste will promote and offer Household Hazardous Waste (HHW) events in Hickory and in Newton, as well as electronics and paint recycling year-round at the EcoComplex and Resource Recovery Facility. Success will be measured by diverting at least 200,000 pounds of electronics and household hazardous waste from the Landfill.	On Target 70,404 lbs. diverted	Achieved 262,494 lbs. diverted	Achieved 218,704 lbs. diverted
2. Promote a beautiful and litter-free environment and community, by fostering the County's affiliation to Keep America Beautiful through Keep Catawba County Beautiful (KCCB).	On Target	Achieved	Achieved
3. To continue the solvency of the Solid Waste Enterprise Fund, develop alternative use for landfill gas and shut down electrical generators at their end of life.	On Target	Achieved The Solid Waste Enterprise Fund is healthy and should continue to improve when the 20-year operational management plan is completed.	Achieved Staff entered a Letter of Intent and Non-Disclosure Agreement in April 2021 beginning contract negotiations on an unsolicited proposal from a private developer to purchase County's landfill gas and convert it to renewable natural gas.

SOLID WASTE CAPITAL FUND

BUDGET HIGHLIGHTS

SOLID WASTE CAPITAL

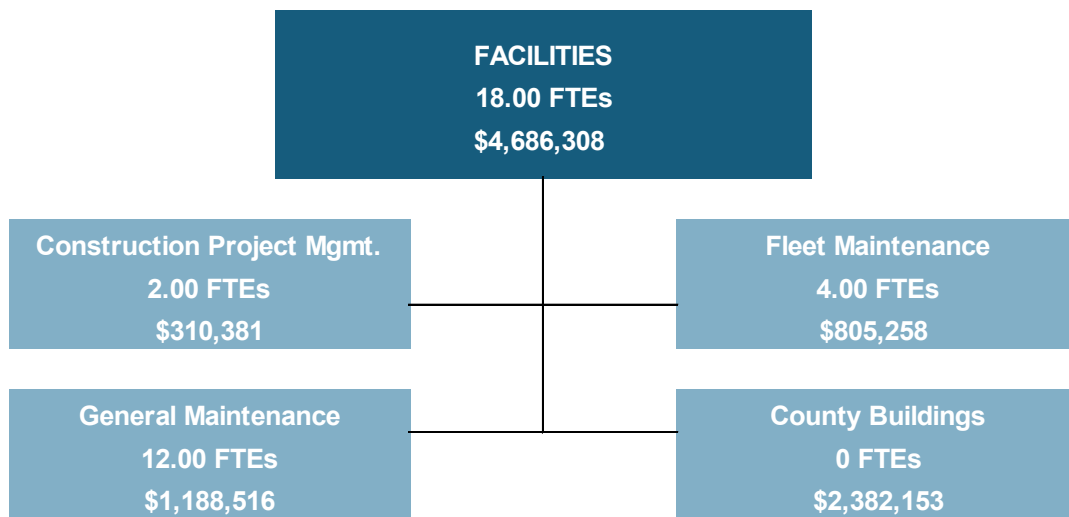
Fund 485

	2022/23 Actual	2023/24 Current	2024/25 Requested	2024/25 Recommended	Percent Change
Revenues					
Interest on Investments	\$35,882	\$0	\$0	\$0	0%
Fund Balance Appropriated	0	0	0	517,826	0%
From Solid Waste Management Fund	100,000	2,475,000	5,050,000	1,882,174	-24.0%
Total	\$135,882	\$2,475,000	\$5,050,000	\$2,400,000	-3.0%
Expenses					
Subtitle D Cell Construction	\$0	\$500,000	\$4,000,000	\$4,000,000	700.0%
Treatment & Grinding Processing Area	0	1,000,000	250,000	250,000	-75.0%
Sherrills Ford Convenience Center Improv.	0	200,000	800,000	800,000	300.0%
White Goods/Scrap Metal Pad	0	125,000	0	0	0%
Closure Project	0	650,000	0	(2,650,000)	-507.7%
Methane Gas Perimeter Infrastructure	257,232	0	0	0	0%
Bethany Church Rd. Landfill Cap Impr.	8,049	0	0	0	0%
Total	\$265,281	\$2,475,000	\$5,050,000	\$2,400,000	-3.0%

The budget includes:

- \$4,000,000 Subtitle D Cell Construction - First phase of construction is engineering and permitting. A large purchase of gravel for the cell will follow the engineering/permitting phase.
 - (-\$2,650,000) reducing the funding of the project to help fund new cell construction and to budget closure post closure costs in the operating fund to align with the statutory liability.
- \$800,000 Sherrills Ford Convenience Center Site Improvements- This project will allow for needed Improvements to this site, to eliminate backups on Sherrills Ford Road, and expand services.
- \$250,000 in additional funding for the Treatment & Grinding Processing Area (Fiscal Year 2023/24 budget included \$1 million) - This project consists of relocating the treatment & processing of tires, grinding, mulch & compost area with the C&D Landfill closure. Its new location will provide for a safer and more accessible area for customers.

FACILITIES



DEPARTMENT DESCRIPTION

FLEET MAINTENANCE

Maintain all Catawba County owned/contracted vehicles to the highest quality, efficiency, and cost effectiveness to maximize their useful life.

FACILITY MAINTENANCE

To maintain all of Catawba County facilities and grounds in an efficient and prompt manner in order to maximize their useful life and to provide a productive environment for employees and the public.

CONSTRUCTION MANAGEMENT

Oversees the planning, design, and construction of a project, from its beginning to its end. The main purpose is to control a project's time, cost and quality.

BUDGET HIGHLIGHTS

FACILITIES

Organizations: 440010 - 440158

	2022/23 Actual	2023/24 Current	2024/25 Requested	2024/25 Recommended	Percent Change
Revenues					
1/4 Cent Sales Tax	\$174,749	\$160,000	\$0	\$0	0%
Local	\$73,886	\$73,886	73,419	73,419	-0.6%
Charges & Fees	6,142	2,500	5,000	5,000	100.0%
Miscellaneous	9,172	10,750	0	0	0%
General Fund	3,964,909	4,420,554	4,818,889	4,607,889	4.2%
Total	\$4,228,858	\$4,667,690	\$4,897,308	\$4,686,308	0.4%
Expenses					
Personal Services	\$1,424,110	\$1,594,144	\$1,690,383	\$1,690,383	6.0%
Supplies & Operations	2,702,207	3,018,546	3,126,925	2,940,925	-2.6%
Capital	102,541	55,000	80,000	55,000	0.0%
Total	\$4,228,858	\$4,667,690	\$4,897,308	\$4,686,308	0.4%
Expenses by Division					
Construction Project Management	220,862	277,703	310,381	310,381	11.8%
Fleet Maintenance	696,231	799,068	830,258	805,258	0.8%
General Maintenance	1,105,676	1,123,706	1,188,516	1,188,516	5.8%
County Buildings	2,206,089	2,467,213	2,568,153	2,382,153	-3.4%
Total	\$4,228,858	\$4,667,690	\$4,897,308	\$4,686,308	0.4%
Employees					
Permanent	17.00	18.00	18.00	18.00	0.0%
Hourly	0.40	0.40	0.40	0.40	0.0%
Total	17.40	18.40	18.40	18.40	0.0%

The budget includes increases related to planned compensation changes.

PERFORMANCE MEASUREMENT

FY	Dept./Division	Measure	Type	Target
FY25	Facilities - Building Maint.	% of preventive maintenance services for County owned buildings, life safety systems, emergency power, and HVACs performed on time	Performance measure	80%
FY25	Facilities - Fleet Maint.	% of preventive maintenance services performed within two working days of the scheduled service	Performance measure	80%
FY25	Facilities - Fleet Maint.	% of County vehicles repaired within three working days	Performance measure	100%

FLEET MAINTENANCE

Fiscal Year 2023/24 Outcomes	Mid-Year FY 23/24	Actual FY 22/23	Actual FY 21/22
1. Provide the proper care and maintenance of vehicles by: a. Scheduling and completing 98 percent of all preventive maintenance services within two working days of the scheduled service, as evidenced by work orders. b. Scheduling, diagnosing, and affecting repairs on 97 percent of all County vehicles within three working days, as evidenced by work orders.	On Target a. 98% b. 98%	Achieved a. 98% b. 98%	Achieved
2. Provide roadside emergency service to County owned vehicles during normal working hours (8:00 a.m. – 5:00 p.m., Monday – Friday), by: a. Responding to and repairing or recovering 99 percent of in-County roadside emergencies within two hours of notification, if parts are available and contracted towing service is responsive, as evidenced by work orders. b. Responding to and repairing or recovering 99 percent of out-of-County roadside emergencies within 12 hours of notification, if parts are available and contracted towing service is responsive, as evidenced by work orders.	On Target a. 98% b. 98%	Achieved a. 100% b. 100%	Achieved a. 100% b. 100%
3. Provide 24 hours, 365 days a year, on call roadside emergency service to County-owned vehicles after normal working hours, by:	On Target a. 98% b. 98%	Achieved a. 100% b. 100%	Achieved a. 100% b. 100%

a. Responding to and repairing or recovering 98 percent of in-County roadside emergencies within two hours of notification, as evidenced by work orders. b. Responding to and repairing or recovering 98 percent of out-of-County roadside emergencies within 12 hours of notification, as evidenced by work orders			
4. Provide adequate tire, parts, and fuel inventories by: a. Maintaining and monitoring, 99 percent of the time, tire inventory to provide tires for the repair or replacement as needed within two hours of the scheduled service, by spot checking inventory monthly. b. Maintaining and monitoring, 100 percent of the time, fuel inventory to assure fuel is available for all County owned/contracted vehicles, seven days a week, 365 days a year, as evidenced by departmental surveys. c. Maintaining and monitoring, 98 percent of the time, parts inventory to assure that necessary parts are available for the repair and maintenance of County owned/contracted vehicles, by spot checking inventory monthly.	On Target a. 99% b. 99% c. 99%	Achieved a. 99% b. 99% c. 99%	Achieved a. 99% b. 99% c. 99%
5. Advise and assist, when requested, with vehicle replacement schedules and specification documentation for new vehicle procurement by responding to 100 percent of all department requests and completing written specifications of new vehicles within 10 working days, as evidenced by departmental surveys.	On Target	Achieved	Achieved
6. Assist all departments with vehicle and driver management by advising, 100 percent of the time, each department of vehicle neglect or abuse.	On Target	Achieved	Achieved
7. Meet baseline expectation of 1,225 hours per employee for productive “wrench time”.	On Target	Achieved	Achieved

FACILITY MAINTENANCE

Fiscal Year 2023/24 Outcomes	Mid-Year FY 22/23	Actual FY 21/22	Actual FY 20/21
1. 97 percent of emergency situations will be responded to within one hour after notification, as evidenced by work orders, emergency work orders, emergency HVAC requests, emergency electrical problems, and emergency plumbing problems.	On Target 99%	Achieved 99%	Achieved 99%
2. 95 percent of all telephone, electrical, and plumbing problems will be repaired within three working days of notification, as evidenced by work orders.	On Target 99%	Achieved 99%	Achieved 99%
3. 98 percent of all routine maintenance and repairs will be completed within five working days, as evidenced by completed work orders.	On Target 99%	Achieved 99%	Achieved 98.9%
4. Within 12 working days of notification, 98 percent of all road sign damage will be repaired and new road signs will be installed.	On Target 99%	Achieved 99%	Achieved 99%

OTHER ECONOMIC & PHYSICAL DEVELOPMENT

This organization includes funding for outside agencies tied to economic development efforts, incentive payments to companies with economic development agreements and some general County expenses that are not attributable to a specific department.

BUDGET HIGHLIGHTS

OTHER ECONOMIC & PHYSICAL DEVELOPMENT

Organization: 420050

	2022/23 Actual	2023/24 Current	2024/25 Requested	2024/25 Recommended	Percent Change
Revenues					
State	\$162,000	\$0	\$0	\$0	0%
General Fund	8,700,548	7,460,145	7,106,151	6,501,315	-12.9%
Total	\$8,862,548	\$7,460,145	\$7,106,151	\$6,501,315	-12.9%
Expenses					
Carolina Land & Lakes	\$10,000	\$10,000	\$10,000	\$10,000	0%
Chamber - Entrepreneur Support	7,500	7,500	10,000	7,500	0%
Chamber - Tourism Development	5,500	5,500	6,500	5,500	0%
Chamber - Veteran Recruitment (HKY4Vets)	6,000	6,000	6,000	6,000	0%
Convention & Visitors Bureau	20,000	20,000	30,000	20,000	0%
Economic Development Commission	363,036	376,044	411,624	411,624	9%
EDC - Apple	5,440,851	5,215,721	4,745,629	4,214,312	-19%
EDC - Axjo AB	23,866	0	0	0	0%
EDC - Bed, Bath & Beyond	0	48,963	0	0	0%
EDC - Bradington-Young Grant	162,000	0	0	0	0%
EDC - Cataler	23,676	150,075	166,750	166,750	11%
EDC - Comm Scope	5,000	0	0	0	0%
EDC - Corning	459,324	701,299	1,067,861	1,067,861	52%
EDC - DAE Systems	9,134	0	0	0	0%
EDC - Design Foundry	7,175	8,289	9,007	9,007	9%
EDC - Euromarket Design Inc	72,151	110,688	110,688	110,688	0%
EDC - GKN Driveline Maiden	331,437	113,759	55,247	55,247	-51%
EDC- Pasta Piccinini	0	0	8,625	8,625	0%
EDC - Poppleman Plastics	0	64,472	74,391	74,391	15%
EDC-Pregis Polymask	0	0	32,262	32,262	0%
EDC - Prysmian Cables & System	261,066	268,755	0	0	0%
EDC- RMC Advanced Technology	0	19,694	19,694	19,694	0%
EDC - Sherrills Furniture	22,000	26,000	4,000	0	0%
EDC - TC Corriher Implement	7,803	44,160	56,019	0	0%
EDC - WestRock Converting LLC	0	167,400	162,194	162,194	-3%
Hky-Maintenance CVCC Workforce	1,500,000	0	0	0	0%
Marketing	3,752	0	0	0	0%
NC Wildlife Commission	6,000	6,000	6,000	6,000	0%
WPCOG - Dues	70,807	74,672	85,178	85,178	14%
WPCOG - Admin Services	29,900	0	13,250	13,250	0%
WPCOG - Water Resources Committee	14,070	14,654	14,732	14,732	1%
Sister Cities	500	500	500	500	0%
Total	\$8,862,548	\$7,460,145	\$7,106,151	\$6,501,315	-12.9%

Incentive contracts negotiated to encourage business investment to grow the tax base, create new jobs, and result in net revenue above the cost of the incentives that helps support County services are budgeted.

Catawba County continues to provide the EDC with 51.5 percent of its overall funding, with the remaining 48.5 percent coming from municipalities. Funding by cities is based on population, total tax valuation, and business personal property valuation.

Funding for Carolina Land & Lakes is maintained at \$10,000.

The County's partnership with the Chamber of Commerce in funding the Visitor Information Center and providing Leadership Catawba Sponsorship funding is maintained for entrepreneur support and the HKY for Vets program through the Chamber of Commerce.

Funding for the Convention & Visitors Bureau (CVB) is maintained. County funds are used to assist with advertising, marketing, and staffing the sales department of the Hickory Metro Convention Center as well as to operate the Regional Visitors Center.

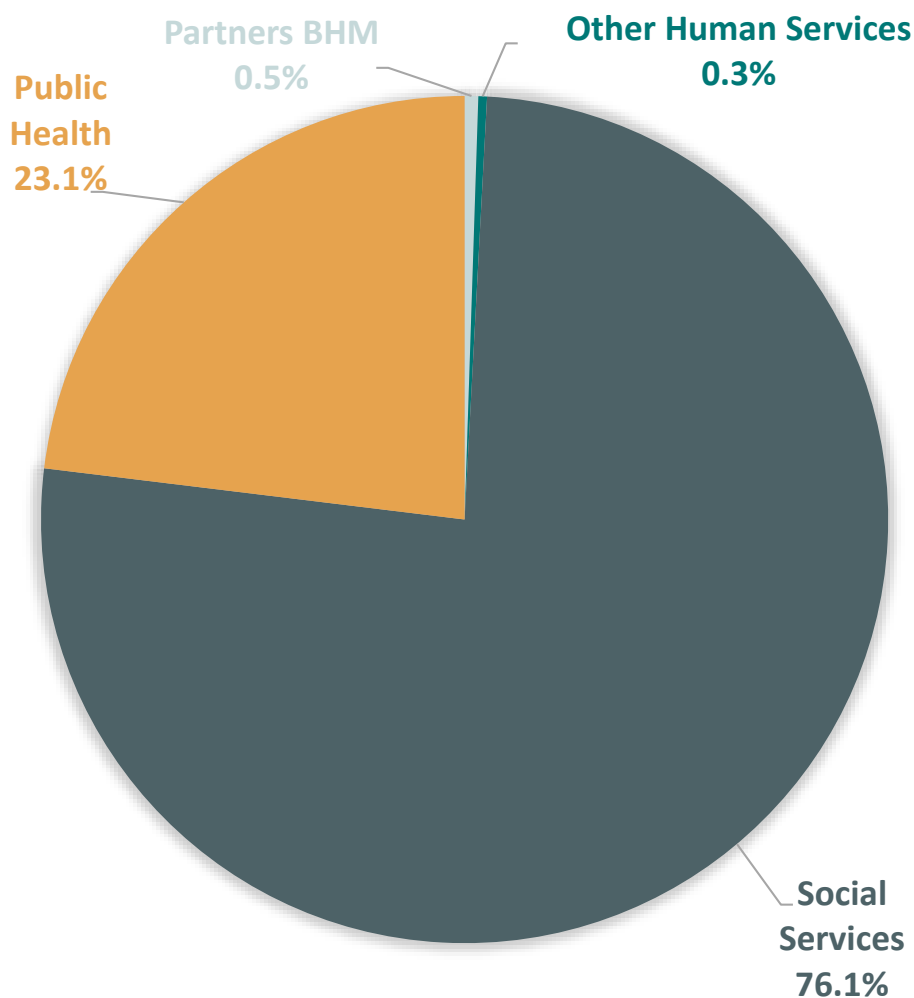
Funding for the Beaver Management program is maintained. The program helps landowners in dealing with beavers, which can be very destructive. Services are available to DOT in all 100 counties and are available to landowners, local governments, soil and water conservation districts, and others in the 42 counties that pay at least the base level participation fee of \$6,000.

Funding for the Western Piedmont Council of Governments increased based on population increase and planned increase.

HUMAN SERVICES

The Human Services' budget of \$61,317,263 is 19.9 percent of total expenditures for this fiscal year. A significant portion of the Human Services' budget is funded by State and Federal sources. Social Services' expenditures of \$46,318,445 support human needs, and Public Health is projected to expend \$14,043,818 for delivery and assurance of public health services. Other Human Resources include the Medical Examiner and is funded at \$200,000 this fiscal year. \$315,000 is for Partners Health Management contracted services and pass-through funding.

The dependence of these services on Federal and State grants makes the budget process very difficult. Therefore, the County has a conservative approach to anticipated revenues and a realistic approach to service levels which cushion the impact of Federal and State reductions in funding and service levels.





PARTNERS HEALTH MANAGEMENT

As a result of State mandated Mental Health Reform, mental health ceased being a County-provided service in Fiscal Year 2008/09. The responsibility for managing and ensuring the delivery of needed services was shifted to Managed Care Organizations (MCOs) statewide. Catawba County is part of a 15-county MCO that includes Catawba, Burke, Cabarrus, Cleveland, Davidson, Davie, Forsyth, Gaston, Iredell, Lincoln, Rutherford, Stanly, Surry, Union, and Yadkin Counties called Partners Health Management (Partners HM). Counties continue to be responsible for providing funds towards critical community mental health services not supported by State or Federal funds.

BUDGET HIGHLIGHTS

PARTNERS HEALTH MANAGEMENT

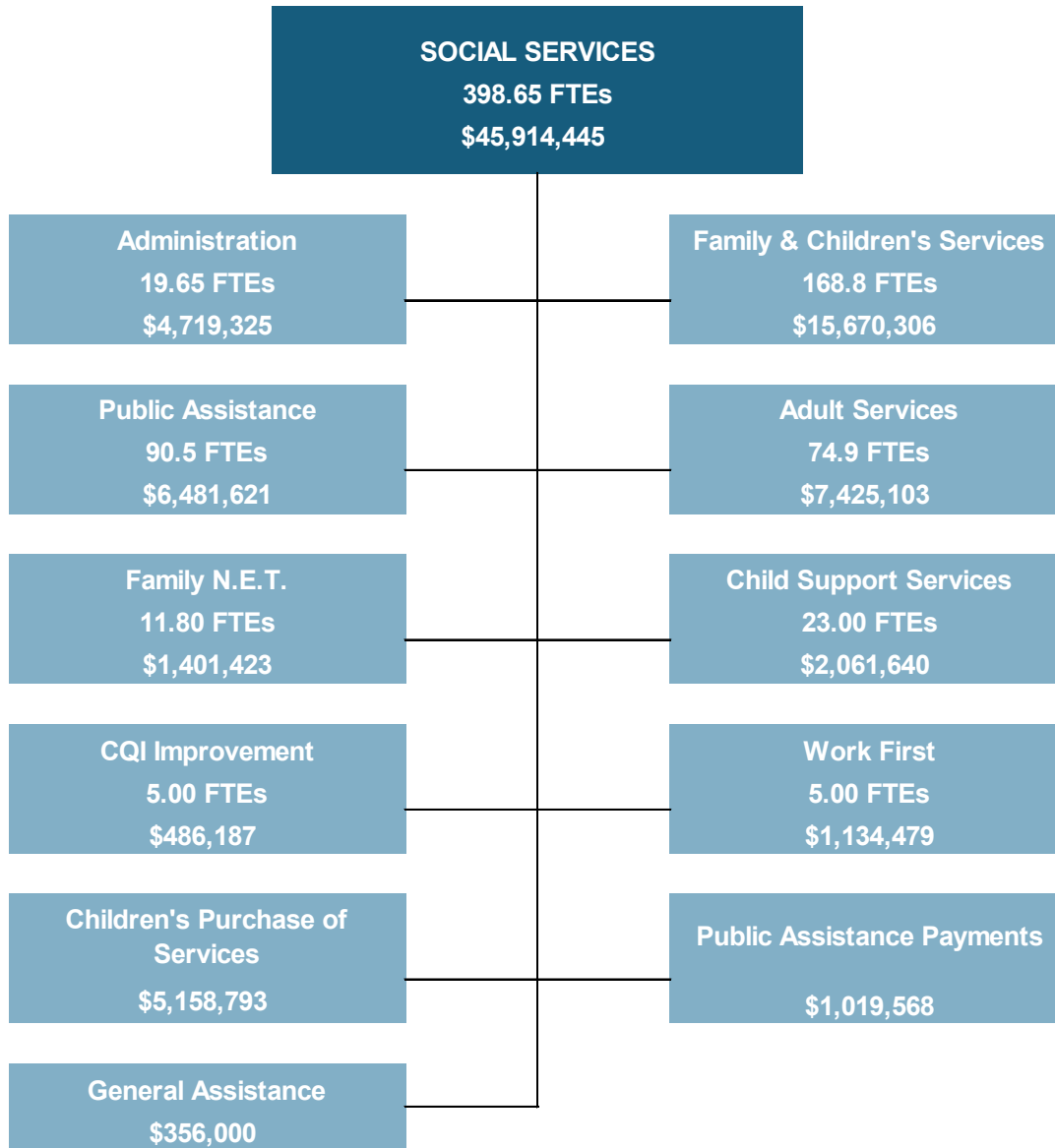
Organization: 530900

	2022/23 Actual	2023/24 Current	2024/25 Requested	2024/25 Recommended	Percent Change
Revenues					
ABC 5 Cents Per Bottle	\$74,164	\$75,000	\$75,000	\$75,000	0.0%
ABC Profits	181,000	84,000	85,000	85,000	1.2%
General Fund	428,000	525,000	525,000	155,000	-70.5%
Total	\$683,164	\$684,000	\$685,000	\$315,000	-53.9%
Expenses					
Mental Health Services	\$525,000	\$525,000	\$525,000	\$155,000	-70.5%
Mental Health ABC Board Contract	158,164	159,000	160,000	160,000	0.6%
Total	\$683,164	\$684,000	\$685,000	\$315,000	-53.9%

The County continues to work with Partners HM and other community partners to assess local physical and behavioral health needs and explore improvements. This funding includes \$160,000 in ABC funds, consistent with the NC GS 18B-804 requirement that bottle taxes and a portion of ABC gross receipts be spent for the treatment of alcoholism or substance abuse, or for research or education on alcohol or substance abuse. The reduction in FY25 recommended funding reflects the spending down of Catawba County fund balance being held by Partners HM.

SOCIAL SERVICES

DEPARTMENT DESCRIPTION



ADMINISTRATION

Enhance services provided by the Agency through a commitment of effective and efficient business practices that supports the best possible experience for the customer.

FAMILY & CHILDREN'S SERVICES

Child Protective Services

To ensure that vulnerable children in Catawba County experience safe, permanent, and nurturing families

Prevention

To promote self-sufficiency and enhance family relationships through education, advocacy, and support.

Permanency Planning

Ensure that vulnerable children in Catawba County experience safe, permanent, and nurturing families.

Child Wellbeing/Post Care

Ensure that vulnerable children in Catawba County experience safe, permanent, and nurturing families.

Family Builders

To ensure safe and nurturing families for children where their well-being needs are met and permanency is achieved.

WORK FIRST

To enable Work First customers to become and remain self-sufficient by linking them with resources and skills, and to allow them to take responsibility for themselves and their families.

ADULT SERVICES

Adult Protective Services

Empower vulnerable and disabled adults to live independently and free from abuse, neglect and exploitation.

Long Term Care

To assist senior and disabled citizens in living in their own homes as long as possible and/or with admission and adjustment to a nursing or assisted living facility providing the appropriate level and quality of services.

Senior Nutrition/In Home Services

Improve the quality of life for seniors by providing them the choice to remain at home through the provision of nutritious meals, education, socialization, wellness activities, and community volunteer support.

Adult Medicaid

To assist aged, disabled, and blind individuals with access to and cost of medical care by timely and accurately determining Medicaid/Special Assistance eligibility.

Medicaid Transportation

Prevent transportation from being a barrier for Medicaid eligible Catawba County citizens accessing medical services.

FAMILY SUPPORT

Child Support

To ensure that Non-Custodial parents acknowledge and provide support for their children.

Food Assistance

To efficiently provide food assistance to eligible families and connect them to other available resources.

Day Care

Support the independence and basic needs of Catawba County families by ensuring access to safe, quality, affordable child care, allowing responsible adults to secure and maintain employment.

FAMILY N.E.T (NURTURING, EDUCATION, & TREATMENT)

To provide a comprehensive network of nurturing, educational and treatment services to enhance the emotional, behavioral and interpersonal functioning of children, youth and their families in Catawba County.

Administrative Office Support

To provide medical and clinical oversight of the services provided by Family NET and ensure the highest quality of care as well as conformance to all applicable standards.

Outpatient Services

Children and families in Catawba County will achieve emotional, behavioral, and interpersonal well-being.

Early Childhood Support Team

Provides support services to children ages birth to five, their families, and childcare providers so that children can be ready to enter kindergarten.

BUDGET HIGHLIGHTS

SOCIAL SERVICES

Reinventing Department

Organizations: 560100 - 561000

	2022/23 Actual	2023/24 Current	2024/25 Requested	2024/25 Recommended	Percent Change
Revenues					
Federal	\$15,004,385	\$15,607,728	\$16,171,085	\$16,171,085	3.6%
State	2,623,660	2,642,157	3,481,638	3,481,638	31.8%
Federal & State	3,609,637	4,649,066	4,339,095	4,339,095	-6.7%
Local	905,604	958,946	1,422,936	1,422,936	48.4%
Charges & Fees	43,333	60,600	57,100	57,100	-5.8%
Miscellaneous	209,141	468,630	543,050	543,050	15.9%
Special Contingency	0	1,200,000	1,200,000	1,200,000	0.0%
General Fund	14,096,248	18,468,689	18,699,541	18,699,541	1.2%
Total	\$36,492,008	\$44,055,816	\$45,914,445	\$45,914,445	4.2%
Expenses					
Personal Services	\$28,574,183	\$31,597,691	\$33,140,671	\$33,140,671	4.9%
Supplies & Operations	7,871,568	11,228,125	11,432,274	11,432,274	1.8%
Capital	58,568	30,000	58,000	58,000	93.3%
SBITA	0	0	83,500	83,500	0%
Special Contingency	0	1,200,000	1,200,000	1,200,000	0.0%
Total	\$36,504,319	\$44,055,816	\$45,914,445	\$45,914,445	4.2%
Expenses by Division					
Administration	\$2,865,659	\$4,382,280	\$4,719,325	\$4,719,325	7.7%
CQI-Quality Team	957,452	1,157,401	486,187	486,187	-58.0%
Family & Childrens Services	13,732,000	14,387,100	15,670,306	15,670,306	8.9%
Family Net	1,218,195	1,399,226	1,401,423	1,401,423	0.2%
Work First	1,219,441	1,568,703	1,134,479	1,134,479	-27.7%
Adult Services	6,261,499	7,035,991	7,425,103	7,425,103	5.5%
Public Assistance	4,713,879	5,642,163	6,481,621	6,481,621	14.9%
Child Support	1,869,395	2,018,041	2,061,640	2,061,640	2.2%
General Assistance	137,683	356,000	356,000	356,000	0.0%
Public Assistance Payments	772,326	1,023,665	1,019,568	1,019,568	-0.4%
Children's Purchase of Service	2,756,796	5,085,246	5,158,793	5,158,793	1.4%
Total	\$36,504,325	\$44,055,816	\$45,914,445	\$45,914,445	4.2%
Employees					
Permanent	395.40	395.40	398.65	398.65	0.8%
Hourly	6.83	7.84	8.46	8.46	7.9%
Total	402.23	403.24	407.11	407.11	1.0%

The Social Services budget focuses on providing mandated services (such as child / adult protective services, foster care, public assistance eligibility) while maximizing non-local dollars. The budget increase is driven by planned compensation changes and increases in programs primarily supported by federal and state funds. The budget also includes 3.25 additional FTEs added during Fiscal Year 2023/24.

Outcome Achievements				
Fiscal Year	Total Outcomes	Achieved	Not Achieved	Success Rate
2022/23	52	51	1	98%
2021/22	53	48	5	91%
2020/21	49	46	3	94%

PERFORMANCE MEASUREMENT

Fiscal Year	Dept./Division	Measure	Type	Target
FY25	DSS - Administrative Support - CQI	% of all quarterly clinical accreditation self-audits that pass all required program components	Performance Measure	93%
FY25	DSS - Administrative Support - Legal	% of children for whom an abuse, neglect or dependency petition is filed, that both parents are made aware of the process (served) within 6 months of filing the petition	Performance Measure	87%
FY25	DSS - Family and Children Services - Intake/ On-Call	% of all Child Protective Services history requests received from other states/counties that are fully completed within 5 business days of the request	Performance Measure	94%
FY25	DSS - Family and Children Services - Investigations/Assessments	% of screened-in reports initiated by the county within the required timeframe	Performance Measure	84%
FY25	DSS - Family and Children Services - Family In-Home	% of children who were victims of maltreatment during a 12 -month period, who did not receive a subsequent finding of mistreatment	Performance Measure	87%
FY25	DSS - Family and Children Services - Prevention Post-Care	% of families served through Post Permanency Services who report an increase in knowledge of the implication of childhood trauma	Performance Measure	90%
FY25	DSS - Family and Children Services - Prevention Teen-Up	% of program participants who complete Teen Up programming who report an increase in protective factors	Performance Measure	85%
FY25	DSS - Family and Children Services - Permanency Planning (Foster Care and Family Builders)	% of all foster youth who received face to- face visits by the social worker each month (MOU)	Performance Measure	95%
FY25	DSS - Family and Children Services - Permanency Planning (Foster Care and Family Builders)	% children entering foster care for whom Initial Child Education Status forms (DSS-5245) are completed within 7 calendar days of a child entering care	Performance Measure	75%
FY25	DSS - Family and Children Services - Permanency Planning (Foster Care and Family Builders)	% of children who have been in foster care for less than 12 months and who are placed with Catawba County approved and supported resource families who experience 2 or fewer placements	Performance Measure	90%
FY25	DSS - Family and Children Services - Permanency Planning (Foster Care and Family Builders)	% of children adopted from foster care in Catawba County who have a finalized adoption decree within 120 days of the adoptive family's attorney filing the adoption petition	Performance Measure	90%
FY25	DSS - Family and Children Services - Permanency Planning (Foster Care and Family Builders)	% of children who enter foster care in a 12-month period who are discharged within 12 months to reunification, kinship care, or guardianship that do not re-enter foster care within 12 months of discharge	Performance Measure	91.7%

FY25	DSS - Family and Children Services - Permanency Planning (Foster Care and Family Builders)	# of new foster families licensed	Performance Measure	6
FY25	DSS - FAMILY NET - Outpatient Services	% of foster care children intakes ages 3-17 with treatment needs who are engaged in treatment within 45 days	Performance Measure	85%
FY25	DSS - FAMILY NET - Early Childhood Support Team	% of children ages 2-5 years who complete services with clinical specialists that experience a decrease in their difficulties score	Performance Measure	93%
FY25	DSS - FAMILY NET - Early Childhood Support Team	% of child care teachers who actively participate with education specialists that provide a "Safe Place" (physically within the setting) for children	Performance Measure	88%
FY25	DSS - Adult Services - Adult Social Work-APS Guardianship	% of APS evaluations involving allegations of abuse or neglect completed within 30 days of the report	Performance Measure	95%
FY25	DSS - Adult Services - Adult Social Work-APS Guardianship	% of APS evaluations involving allegations of exploitations completed within 45 days of the report	Performance Measure	85%
FY25	DSS - Adult Services - Adult Social Work-Senior Nutrition	# of nutritious meals served by the Senior Nutrition Program	Process Measure	112,000
FY25	DSS - Adult Services - Adult Social Work-Long Term Care	% of adults with a disability and served by the Special Assistance In-Home and Community Alternatives Programs for Disabled Adults that are able to remain in their homes	Performance Measure	96%
FY25	DSS - Child Support	% of current child support paid	Performance Measure	67%
FY25	DSS - Child Support	% of child support cases that are under an order	Performance Measure	86%
FY25	DSS - Child Support	% of paternities established for children born out of wedlock	Performance Measure	94%
FY25	DSS - Child Support	% of Child Support cases that received a payment towards arrears	Performance Measure	60%
FY25	DSS - Child Support	% of annual goal of total child support collections	Performance Measure	90%
FY25	DSS - Family Support - Work First	% of Work First applications processed within 45 days of receipt	Performance Measure	95%
FY25	DSS - Family Support - Work First	% of Work First recertifications processed no later than the last day of the current recertification period	Performance Measure	95%
FY25	DSS - Family Support - FNS	% of regular FNS applications processed within 25 days from the date of the application	Performance Measure	95%

FY25	DSS - Family Support - FNS	% of expedited FNS applications processed timely (within 4 calendar days)	Performance Measure	95%
FY25	DSS - Family Support - FNS	% of FNS recertifications processed on timely	Performance Measure	95%
FY25	DSS - Family Support - FNS	% of approved applications processed within 8 work days or less (as compared to the State/Federal goal of 25 days)	Performance Measure	100%
FY25	DSS - Family Support - Program Integrity/Q&T	% of Program Integrity claims established within 180 days of the date of discovery	Performance Measure	90%
FY25	DSS - Family Support - Family Medicaid	Average # of days to process Family Medicaid applications (State requirement to process within 45 days)	Performance Measure	30
FY25	DSS - Family Support - Family Medicaid	% of all Family Medicaid applications processed timely (within 45 days) compared to the state's requirement to process 90% of all applications timely	Performance Measure	95%
FY25	DSS - Family Support - Adult Medicaid	% of cases reviewed by internal quality control review that assure that families are receiving the correct benefits	Performance Measure	97%
FY25	DSS - Family Support - Adult Medicaid	% of Special Assistance for the Aged (SAA) applications processed within 45 calendar days of the application date	Performance Measure	85%
FY25	DSS - Family Support - Adult Medicaid	% of Special Assistance for the Disabled (SAD) applications processed within 60 calendar days of the application date	Performance Measure	85%
FY25	DSS - Family Support - Daycare	% of Child Care Subsidy applications processed within 30 calendar days of the application date	Performance Measure	95%
FY25	DSS - Family Support - Energy Programs	% of Crisis Intervention Program (CIP) applications processed within one (1) business day for applicants with no heat or cooling source	Performance Measure	95%
FY25	DSS - Family Support - Energy Programs	% of all Crisis Intervention Program (CIP) applications processed within two (2) business days of the application date for applicants who have a heat or cooling source	Performance Measure	95%

ADMINISTRATION

Fiscal Year 2023/24 Outcomes	Mid-Year FY 23/24	Actual FY 22/23	Actual FY 21/22
1. \$100,000 or more in financial or time saving will be identified through the utilization of technology advancements, improved work procedures and cost saving initiatives. (Business Office)	On Target \$82,676 of financial or time savings.	Achieved \$113,489 of financial or time savings.	Achieved \$103,769 of financial or time savings.
2. 93% (27 of 30) of all quarterly clinical accreditation self-audits will pass all required program components.	On Target 100%	Achieved 100%	Achieved 100%
3. 50% (200/400) of Social Services staff will participate in a Diversity Awareness event.	Not on Target 18%	Achieved 100%	Achieved 67%
4. 87% of children for whom an abuse, neglect or dependency petition is filed, both parents will be made aware of the process (served) within six months of filing the petition. (Legal)	On Target 95%	Achieved 95.7%	Achieved 100%

CQI QUALITY TEAM

Fiscal Year 2023/24 Outcomes	Mid-Year FY 23/24	Actual FY 22/23	Actual FY 21/22
1. Quality and Training staff will complete a minimum of 250 second party reviews per quarter on all Economic Services case actions to include, applications, re-certifications, changes, terminations, denials, and targeted reviews.	On Target 884 completed	Achieved 1,544 completed	Achieved 1,076 second part reviews
2. The County will ensure that 90% of Program Integrity claims are established within 180 days of the date of discovery.	On Target 100%	Achieved 100%	Achieved 100%

CHILD PROTECTIVE SERVICES (CPS)

Fiscal Year 2023/24 Outcomes	Mid-Year FY 23/24	Actual FY 22/23	Actual FY 21/22
1. 94% of all Child Protective Services history requests received from other states/counties will be fully completed within five business days of the request.	On Target 100%	Achieved 100%	Achieved 99%

2. The County will initiate 84% of all screened in reports within required timeframes. (MOU)	On Target 84%	Achieved 86%	Achieved 88%
3. 90% of all cases open to In-home services that have any type of restriction in place on a parent and/or caretaker will be staffed using the case restriction template within 60 days of the Investigation/Assessment case closure date	On Target 100%	Achieved 100%	New Outcome in FY 2022-23
4. For all children who were victims of maltreatment during a 12-month period, no more than 13% received a subsequent finding of maltreatment. (MOU)	On Target 13%	Achieved 13%	Not Achieved 13.2%

CHILDREN'S DAY CARE

Fiscal Year 2023/24 Outcomes	Mid-Year FY 23/24	Actual FY 22/23	Actual FY 21/22
1. The County will process 95% of Child Care Subsidy applications within 30 calendar days of the application date.	On Target 100%	Achieved 100%	Achieved 99.7%

PREVENTION

Fiscal Year 2023/24 Outcomes	Mid-Year FY 23/24	Mid-Year FY 22/23	Actual FY 21/22
1. 95% (180 of 200) of students seen by ACE school social workers for specific needs will have needs satisfactorily met within 10 school days of referral date, as determined by referral date and progress note. (ACE)	On Target 100%	Achieved 99%	Achieved 100%

FC TEAMS/FAMILY PRESERVATION

Fiscal Year 2023/24 Outcomes	Mid-Year FY 23/24	Actual FY 22/23	Actual FY 21/22
1. 93% (37 of 40) of youth ages 16-18 will participate in developing and completing their transitional living plans toward independence. (Foster Care)	On Target 97%	Achieved 100%	Achieved 100%
2. The County will ensure that 95% (3,900 of 4,200 visits) of all foster youth have face-to-face visits by the social worker each month. (MOU)	On Target 99%	Achieved 99%	Achieved 99%
3. When a child enters foster care 75% of the Initial Child Education Status forms	On Target 88%	Achieved 99%	Achieved 100%

(DSS-5245) will be completed within 7 calendar days of a child entering care. (Foster Care)			
4. Visitation Team members will average 30 hours of court-ordered visitation each per week and other work that reduces the 13.5 average weekly hours spent per Foster Care Social Worker.	On Target 34.75 hours	Achieved 35.78 hours	Achieved 31.68 hours
5. 90% (50 of 55) of children who have been in foster care for less than 12 months and who are placed with Catawba County Approved and Supported Resource Families will experience two or fewer placements. (Family Builders)	On Target 98%	Achieved 98%	Achieved 98%
6. 90% (53 of 59) of children adopted from foster care in Catawba County will have a finalized adoption decree within 120 days of the adoptive family's attorney filing the adoption petition, which is 60 days fewer than the State allows. (Family Builders)	On Target 94%	Achieved 92%	Achieved 92%
7. The County will ensure that of children who enter foster care in a 12-month period who are discharged within 12 months to reunification, kinship care, or guardianship, no more than 8.3% re-enter foster care within 12 months of discharge. (MOU)	On Target 0%	Achieved 0%	Achieved 0%
8. Increase the number of children exiting foster care for reunification from 20% to 25% by the end of the Fiscal Year.	On Target 36%	Not Achieved 24%	Achieved 25%
9. License 4 new kinship families during the Fiscal Year.	Achieved 4 new families	Achieved 6 new families	Achieved 13 new families
10. License 6 new foster (non-kinship, non-adoptive) families during the Fiscal Year.	On Target 3 new families	Achieved 10 new families	Achieved 11 newly licensed Foster Families

TEEN UP/HEART

Fiscal Year 2023/24 Outcomes	Mid-Year FY 23/24	Actual FY 22/23	Actual FY 21/22
1. 85% (90 of 112) of program participants who complete Teen Up programming will report an increase in protective factors based on pre and post survey. (Prevention-TEEN UP)	No Mid-year Data	Achieved 100%.	Achieved 94%.

POST ADOPTION STATE REGIONAL G

Fiscal Year 2023/24 Outcomes	Mid-Year FY 23/24	Actual FY 22/23	Actual FY 21/22
1. 90% (18 of 20) of families served through Post Adoption Services will report an increase in knowledge of the implication of childhood trauma as measured by self-report retrospective scaling questionnaire. (Post Care)	On Target 100%	Achieved 100%	Achieved 96%

FAMILYNET ADMINISTRATION

Fiscal Year 2023/24 Outcomes	Mid-Year FY 23/24	Actual FY 22/23	Actual FY 21/22
1. 85% (40 of 50) of children ages 3-17 who enter foster care will engage in treatment within 45 days of entering care through a comprehensive clinical assessment to provide needed interventions to address identified needs. (Clinical Services/Outpatient)	On Target 100%	Achieved 86%	Achieved 87%
2. 93 % of children ages 2-5 years who complete services with the Clinical Specialists will demonstrate increased control of emotions, improved compliance with rules and expectations of others, increased attention and on-task behavior, and more positive peer relations upon completion of treatment as evidenced by a decrease in difficulties score as measured by the Strengths and Difficulties Questionnaire (SDQ). (Early Childhood Support Team)	On Target 100%	Achieved 96%	Achieved 100%
3. 88% (15 of 18) child care teachers who actively participate with the Education Specialists through virtual and/or onsite consultations, trainings and resources during the year will provide a "Safe Place" (physically within the setting) for children in their classroom to explore the relationship between emotional and physical safety and attain knowledge about practices that support emotional safety.	On Target 100%	Achieved 100%	Achieved 100%

WORK FIRST

Fiscal Year 2023/24 Outcomes	Mid-Year FY 23/24	Actual FY 22/23	Actual FY 21/22
1. 98% (196 of 200) of all caretakers receiving Work First will participate in ensuring all educational and health needs of the child(ren) are being met.	On Target 100%	Achieved 100%	Achieved 100%
2. 97% (147 of 152) of audited cases will have service collaboration efforts with other components of service in the agency when a case is known to be shared.	On Target 100%	Achieved 100%	Achieved 100%
3. The County will process 95% of Work First applications within 45 days of receipt. (MOU)	On Target 100%	Achieved 100%	Achieved 100%
4. The County will process 95% of Work First recertifications no later than the last day of the current recertification period. (MOU)	On Target 100%	Achieved 100%	Achieved 99%

ADULT SERVICES

Fiscal Year 2023/24 Outcomes	Mid-Year FY 23/24	Actual FY 22/23	Actual FY 21/22
1. 96% (247 of 257) of adults with a disability and served by the Special Assistance In-Home and Community Alternatives Programs for Disabled Adults are able to remain in their homes. (Long Term Care)	On Target 99%	Achieved 99%	Achieved 97%
2. 94% (15 of 16) of all concerns identified by the Adult Home Specialist do not escalate to noncompliance due to technical assistance and training. (Long Term Care)	On Target 100%	Achieved 100%	Achieved 100%
3. The County will complete 95% of APS evaluations involving allegations of abuse or neglect within 30 days of the report. (MOU)	On Target 99%	Achieved 99%	Achieved 99%
4. The County will complete 85% of APS evaluations involving allegations of exploitations within 45 days of the report. (MOU)	On Target 100%	Achieved 100%	Achieved 100%
5. 112,000 nutritious meals will be served by the Senior Nutrition Program to eligible Catawba County citizens age 60 years or older. (Senior Nutrition/In-Home)	On Target 65,929	Achieved 133,364	Achieved 114,759
6. The County will achieve 67% of current child support paid. (MOU)	On Target 70%	Achieved 69.66%	Achieved 69%

7. The County will achieve 86% of child support cases that are under an order. (MOU)	On Target 95%	Achieved 93.55%	Achieved 92%
8. The County will achieve 94% of paternities established for children born out of wedlock. (MOU)	On Target 96%	Achieved 101.52%	Achieved 101%
9. The County will achieve 60% of cases that received a payment towards arrears. (MOU)	On Target 83%	Achieved 70.80%	Achieved 72%
10. The County will meet 94% of its annual goal of total child support collections.	On Target 48.05%	Achieved 96.50%	Achieved 96%

MEDICAID ADMINISTRATION

Fiscal Year 2023/24 Outcomes	Mid-Year FY 23/24	Actual FY 22/23	Actual FY 21/22
1. Family Medicaid applications will be processed in an average of -22 days compared to the state's requirement to process within 45 days.	On Target 19 days	Achieved 22 days	Not Achieved 22 days
2. 95% (4,932 of 5,192) of all Family Medicaid applications will be processed timely (within 45 days) compared to the state's requirement to process 90% of all applications timely.	On Target 97%	Achieved 96%	Achieved 98%
3. 97% (557 of 575) of cases reviewed by internal quality control review will assure that families are receiving the correct benefits.	Not on Target 93%	Achieved 98%	Achieved 98%
4. The County will process 85% of Special Assistance for the Aged (SAA) applications within 45 calendar days of the application date. (MOU)	On Target 85%	Achieved 86%	Achieved 90%
5. The County will process 85% of Special Assistance for the Disabled (SAD) applications within 60 calendar days of the application date. (MOU)	Not on Target 84%	Achieved 92%	Achieved 98%

NUTRITION

Fiscal Year 2023/24 Outcomes	Mid-Year FY 23/24	Actual FY 22/23	Actual FY 21/22
1. The County will process 95% of regular FNS applications within 25 days from the date of the application. (MOU)	On Target 99%	Achieved 99%	Achieved 99%
2. The County will process 95% of expedited FNS applications timely (within 4 calendar days). (MOU)	On Target 99%	Achieved 99%	Achieved 99%

3. The County will ensure that 95% of FNS recertifications are processed on time, each month. (MOU)	On Target 99%	Achieved 99%	Achieved 99%
4. The County will process approved applications within 8 work days or less (as compared to the State/Federal goal of 25 days).	On Target 4.5 work day average	Achieved 4.99 work day average	Achieved 4 work day average

PUBLIC ASSISTANCE ADMINISTRATION

Fiscal Year 2023/24 Outcomes	Mid-Year FY 23/24	Actual FY 22/23	Actual FY 21/22
1. The County will process 95% of Crisis Intervention Program (CIP) applications within one (1) business day for applicants with no heat or cooling source. (MOU)	On Target 99%	Achieved 100%	Achieved 99%
2. The County will process 95% of all Crisis Intervention Program (CIP) applications within two (2) business days of the application date for applicants who have a heat or cooling source. (MOU)	On Target 99%	Achieved 99%	Achieved 99%

GRETCHEN PEED SCHOLARSHIP FUND

This scholarship was established in November 1996 by the Catawba County Board of Commissioners and Board of Social Services to honor former Commissioner Gretchen Peed. It is intended for any post-high school education program and will be available to any child who is or has been in the legal custody of Catawba County Social Services. This shall be a perpetual fund, and scholarships shall be generated from interest accrued from the donated principal. The principal shall not be accessed.

Social Services has made a concerted effort to encourage secondary education. To help insure better connectivity and opportunities for these children's education, Social Services will continue this emphasis.

BUDGET HIGHLIGHTS

GRETCHEN PEED SCHOLARSHIP FUND

Fund 260

	2022/23 Actual	2023/24 Current	2024/25 Requested	2024/25 Recommended	Percent Change
Revenues					
Donations	\$500	\$4,000	\$4,000	\$4,000	0%
Interest Earnings	534	0	0	0	0%
Total	\$1,034	\$4,000	\$4,000	\$4,000	0%
Expenses					
Scholarships	\$1,500	\$4,000	\$4,000	\$4,000	0%
Total	\$1,500	\$4,000	\$4,000	\$4,000	0%

The budget includes funding for scholarships at up to \$2,000 each for youth currently or previously in Social Services custody.

DSS REPRESENTATIVE PAYEE FUND

Social Services receives and distributes funds on behalf of some of its child and adult clients, accounted for in a special revenue fund.

BUDGET HIGHLIGHTS

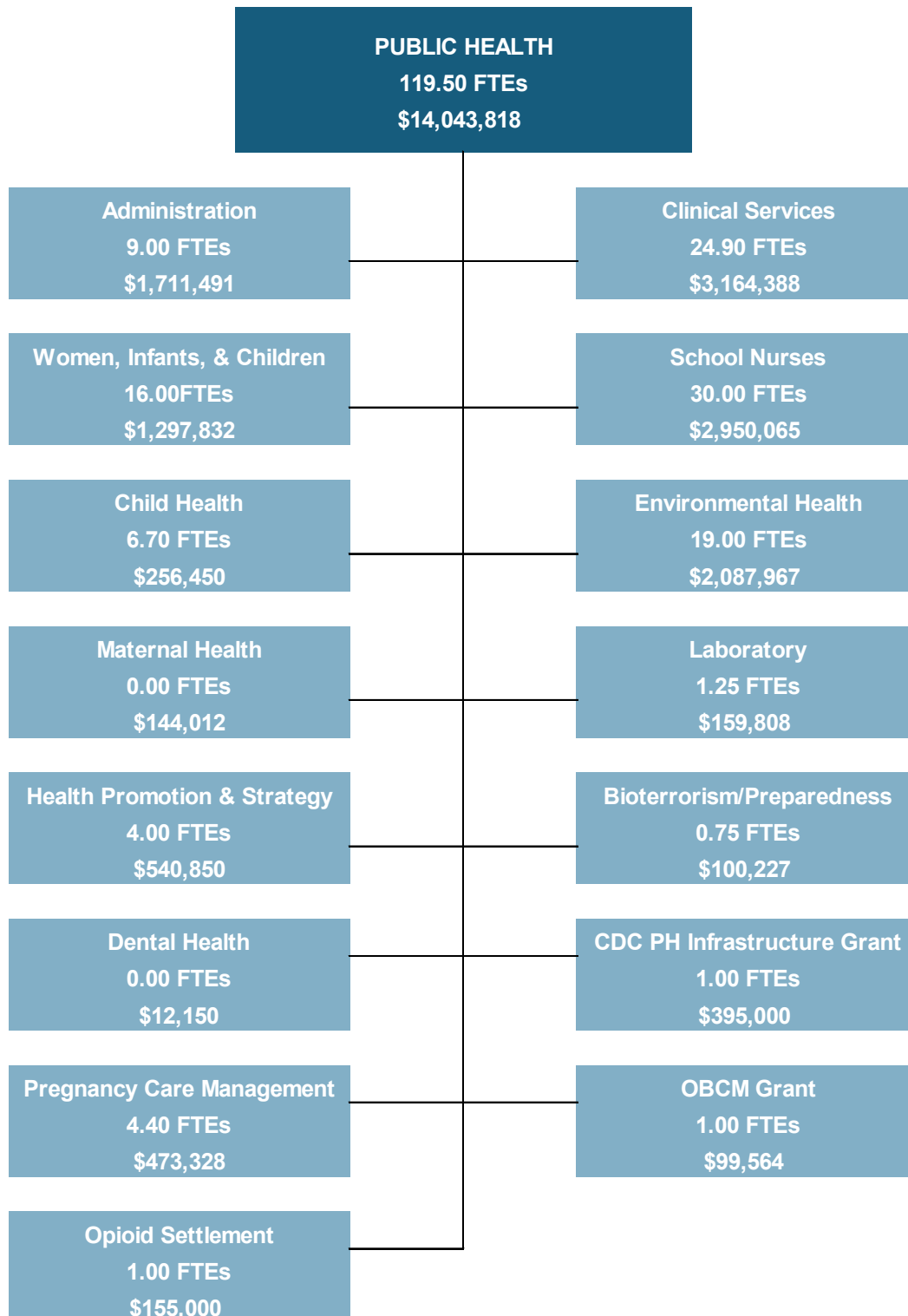
DSS REPRESENTATIVE PAYEE FUND

Fund 294

	2022/23 Actual	2023/24 Current	2024/25 Requested	2024/25 Recommended	Percent Change
Revenues					
State & Federal	\$229,878	\$400,000	\$400,000	\$400,000	0.0%
Total	\$229,878	\$400,000	\$400,000	\$400,000	0.0%
Expenses					
Supplies & Operations	\$247,048	\$400,000	\$400,000	\$400,000	0.0%
Total	\$247,048	\$400,000	\$400,000	\$400,000	0.0%

PUBLIC HEALTH

DEPARTMENT DESCRIPTION



ADMINISTRATION

To manage and administer quality, cost effective, and customer-driven public health programs and services to Catawba County residents.

ENVIRONMENTAL HEALTH

To assure a safe and healthy environment for the citizens of Catawba County with respect to permitted establishments, subsurface waste disposal, private well construction and protection, and North Carolina smoke-free laws.

MATERNAL HEALTH

Catawba County Public Health (CCPH) aspires to ensure the highest quality and most efficient prenatal services to pregnant women by assuring early access to prenatal and postpartum medical care and support services through the program that aims to maximize healthy birth outcomes. CCPH, in partnership with Catawba Valley Medical Center (CVMC), assures comprehensive prenatal care is available to all pregnant women in Catawba County.

CHILD HEALTH

Catawba County Public Health (CCPH) seeks to ensure that children ages 0-18 have access to preventive and acute health care. Routine health care promotes physical, social, and emotional growth of children through the early detection, treatment and referral of health problems, illness prevention, and anticipatory guidance.

Care Management for At-Risk Children (CMARC)

Catawba County Public Health seeks to ensure care management services are provided for all Medicaid-eligible children birth to five years of age determined to be high-risk and qualify for services. The program, in partnership with Community Care Networks, implements community based interventions for children to maximize health outcomes. Priority risk factors include children with special health care needs, having or at increased risk for chronic physical, behavioral or emotional conditions, exposed to toxic stress in early childhood including extreme poverty in conjunction with continuous family chaos, recurrent physical or emotional abuse, chronic neglect, severe enduring maternal depression, persistent parental substance abuse, repeated exposure to violence within the community or family, those in the foster care system, or those who are high cost/frequent users of services.

Early Childhood Support Team

The Early Childhood Support Team (ECST) nurse provides health promotion/health prevention to identified ECST Child Care Centers, the children enrolled, and their families as a member of a multi-agency, multi-disciplinary team, including health education for children, center staff and families, health consultation and staff development, assistance to families in locating and obtaining health resources, and identification and development of emergency action plans for children with chronic illnesses.

School Health

The School Health Program provides school site, direct health services, health education, consultation for faculty and staff, and health promotion/prevention for staff and students to promote maximum physical, social, emotional, and educational growth of children.

PREPAREDNESS & RESPONSE

Ensure Catawba County Public Health is prepared to prevent, mitigate, and/or respond to disease outbreaks and biological threats to our community.

COMMUNITY & ADULT HEALTH

Catawba County Public Health Adult Health Programs provide patients with screening exams for early detection of breast, cervical, and communicable diseases, provide methods and strategies for the prevention of unplanned pregnancy and diseases, and focus on the promotion of health and wellness through education on healthier lifestyle choices.

WOMEN, INFANTS, & CHILDREN (WIC)

Women, Infants and Children (WIC) is a supplemental healthy food program funded by the United States Department of Agriculture (USDA) for infants and children up to age five, and pregnant, postpartum and breastfeeding women.

BUDGET HIGHLIGHTS

PUBLIC HEALTH

Organizations: 580050 - 580550

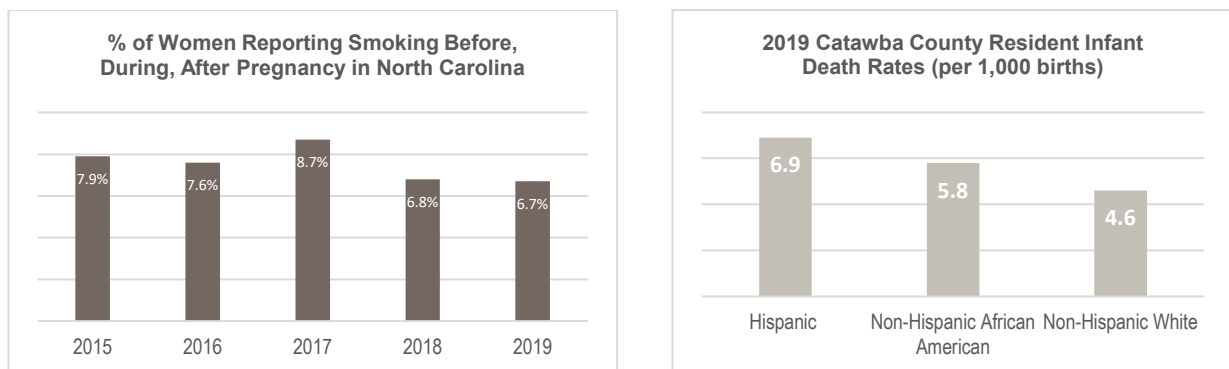
	2022/23 Actual	2023/24 Current	2024/25 Requested	2024/25 Recommended	Percent Change
Revenues					
Federal	\$770,028	\$846,336	\$824,957	\$824,957	-2.5%
State	3,134,269	1,297,860	1,262,709	1,262,709	-2.7%
Federal & State	1,655,629	1,282,714	1,306,714	1,502,042	17.1%
Local	878,916	806,065	873,037	873,037	8.3%
Charges & Fees	2,256,418	1,246,400	1,627,400	1,837,400	47.4%
Miscellaneous	61,186	53,839	15,720	15,720	-70.8%
From Hospital Reserve	165,690	500,000	500,000	500,000	0.0%
From Opioid Settlement Fund	0	0	155,000	155,000	0%
Special Contingency	0	500,000	500,000	500,000	0.0%
Fund Balance	0	141,000	0	0	0%
Other Sources	213	0	0	0	0%
County Share	4,063,895	6,532,817	7,101,941	6,572,953	0.6%
Total	\$12,986,244	\$13,207,031	\$14,167,478	\$14,043,818	6.3%
Expenses					
Personal Services	\$10,129,482	\$10,868,264	\$11,531,968	\$11,418,308	5.1%
Supplies & Operations	2,856,549	1,838,767	2,135,510	2,125,510	15.6%
Capital	213	0	0	0	0.0%
Special Contingency	0	500,000	500,000	500,000	0.0%
Total	\$12,986,244	\$13,207,031	\$14,167,478	\$14,043,818	6.3%
Expenses by Division					
Administration	\$1,362,906	\$1,877,266	\$1,711,491	\$1,711,491	-8.8%
Environmental Health	1,852,432	1,965,738	2,124,962	2,087,967	6.2%
Maternal Health	138,294	142,732	144,012	144,012	0.9%
Pregnancy Care Management	445,158	481,010	473,328	473,328	-1.6%
Laboratory	136,470	154,357	159,808	159,808	3.5%
Child Health	229,517	245,168	256,450	256,450	4.6%
Care Coordination for Children	437,292	476,454	495,686	495,686	4.0%
School Nurses	4,076,529	2,855,607	3,026,730	2,950,065	3.3%
Dental Health	11,940	11,100	12,150	12,150	9.5%
Bioterrorism/Preparedness	83,122	92,841	100,227	100,227	8.0%
OBCM Grant	86,962	96,255	99,564	99,564	3.4%
Healthy People/Carolinas	218,430	0	0	0	0%
CDC PH Infrastructure Grant	0	453,371	395,000	395,000	-12.9%
Health Promotion & Strategy	346,099	306,300	540,850	540,850	76.6%
Clinical Services (fmr. Nurses/FP)	2,613,327	2,844,172	3,174,388	3,164,388	11.3%
WIC	947,766	1,204,660	1,297,832	1,297,832	7.7%
Opioid Coordinator	0	0	155,000	155,000	0%
Total	\$12,986,244	\$13,207,031	\$14,167,478	\$14,043,818	6.3%
Employees					
Permanent	131.50	117.50	120.50	119.50	1.7%
Hourly	4.46	7.02	3.80	3.80	-45.9%
Total	135.96	124.52	124.30	123.30	-1.0%

The budget includes one new Environmental Health Specialist beginning at mid-year, funded with increased fee revenue. Some expenses were shifted into the Health Promotion and Strategy unit from Public Health Administration to better align the positions with their core functions. The budget includes the Opioid Coordinator position added during Fiscal Year 2023/24 and related operating dollars, supported by opioid settlement funds. An additional school nurse position was requested but is not recommended at this time. Other budget increases are driven by inflationary and planned compensation changes.

PERFORMANCE MEASUREMENT

FY	Dept./Division	Measure	Type	Target
FY25	Public Health - School Health	% of school nurse visits among students in school resulting in students being able to return to class	Performance measure	80%
FY25	Public Health - Environmental Health	% of reviewed onsite well and septic permits that require no revisions due to staff error	Performance measure	85%
FY25	Public Health - Environmental Health	% of Food, Lodging, and Institutions (FLI) field assessments and file reviews of routine inspections that meet the state standard of "acceptable".	Performance measure	75%
FY25	Public Health - Care Management for at Risk Children - CMARC	% of members referred for care management with completed encounters within 7 business days or 3 or more attempted encounters within 7 business days	Performance measure	85%
FY25	Care Management for High Risk Pregnancies - CMHRP	% of members engaged in care management will have a signed care plan within 15 days	Performance measure	85%
FY25	Breast Feeding Peer Counseling - BFPC	% of postpartum women signed up for WIC breastfeeding peer counseling program contacted by a peer counselor within 24 hours of signing their Letter of Agreement (LOA).	Performance measure	85%
FY25	Women Infants and Children - WIC	% of pregnant women enrolled in WIC receiving services in the first trimester	Performance measure	40%
FY25	Immunizations	% of 2-year old children served by Public Health receiving age-appropriate immunizations	Performance measure	90%
FY25	Tuberculosis Control - TB	% of patients referred to the tuberculosis control program receiving appropriate follow-up care	Performance measure	100%
FY25	Communicable Disease - STD	% of Adult Preventive Health Clinic patients diagnosed with gonorrhea or chlamydia receiving treatment within 2 weeks of diagnosis	Performance measure	85%
FY25	Family Planning - FP	% of Family Planning patients without a primary care provider receiving a primary care referral	Performance measure	85%
FY25	Health Promotion & Strategy, Communicable Disease - STD, Breast & Cervical Cancer Control, Family Planning, WIC	% of patients and participants screened for health-related social needs	Performance measure	75%
FY25	Community Health Workers - CHWs	% of Community Health Worker referrals resulting in the individual's needs being met	Performance measure	70%
FY25	CCPH Laboratory	# of new safety projects implemented to maintain Star Certification status	Process measure	2
FY25	Opioid - Strategic Planning	# of meetings facilitated to support Collaborative Strategic Planning efforts related to the Opioid Settlements	Process measure	10
FY25	Opioid - Strategic Planning	% recommendations offered that are approved by local officials	Quality measure	90%
FY25	Opioid - Strategic Planning	% of recommendations implemented during the reporting period	Outcome measure	50%

GOAL 1 – IMPROVE THE HEALTH AND WELLBEING OF WOMEN, INFANTS, CHILDREN, AND FAMILIES



<https://schs.dph.ncdhhs.gov/data/prams/survey.html>

<https://schs.dph.ncdhhs.gov/data/vital/ims/2019/2019rpt.html>

The health and wellbeing of women, infants, and families is a cornerstone to community health. Creating healthy beginnings through promoting positive pregnancies, births, and early childhood experiences provides a strong foundation for young children to grow into healthy adults.

Fiscal Year 2023/24 Outcomes	Mid-Year FY 23/24	Actual FY 22/23	Actual FY 21/22
1. 80% of clients served through CMHRP and CMARC not already enrolled in WIC will be contacted for WIC services.	On Target 100%	Achieved 100%	Achieved 100%
2. 90% of latent or active TB patients, and Family Planning patients that are identified as current tobacco users will be referred to the NC Quitline.	On Target 88%	Achieved 97%	Achieved 99%
3. 100% of identified violations related to the childcare center's safe sleep policy will receive appropriate technical assistance by the ECST nurse.	On Target 100%	Achieved 100%	Not Achieved No visitations due to COVID-19
4. 90% of two-year-old children served by Public Health will have received age-appropriate immunizations based on the NC Immunization Branch's assessment	No mid-year data	New Outcome Fiscal Year 2023/24	
5. 40% of pregnant women enrolled in WIC will begin receiving services in the first trimester of their pregnancy	On Target 38%	New Outcome Fiscal Year 2023/24	

GOAL 2 – STRENGTHEN CORE PUBLIC HEALTH FUNCTIONS TO PROTECT HEALTH AND ENSURE THE SAFETY OF THE COMMUNITY

A strong infrastructure is made up of people, programs, and policies that have the capacity to prevent public health emergencies; as well as mitigate and control the impact that communicable disease outbreaks, natural disasters, and other threats can have on the wellbeing of the community. With partners, Public Health works to ensure that staff are receiving training and diligently engaging in prevention-oriented work related to vaccinations, emergency preparedness, and responding to community needs related to communicable disease.

Social vulnerability refers to the resilience of communities when confronted by natural disasters or disease outbreaks. This index scores on a scale from 0 (lowest vulnerability) to 1 (highest vulnerability) using fifteen different Census-related indicators. As of 2018, Catawba County's current social vulnerability index score is 0.6885, indicating a moderate to high level of vulnerability (<https://svi.cdc.gov/map.html>).

Fiscal Year 2023/24 Outcomes	Mid-Year FY 23/24	Actual FY 22/23	Actual FY 21/22
6. 85% of reviewed onsite well and septic permits will require no revisions.	On Target 88%	Achieved 87%	Achieved 87%
7. 85% of eligible seventh-grade students will receive a Tdap booster and Meningococcal vaccine by the first day of school.	On Target 88%	Achieved 88%	Achieved 85%
8. 75% of FLI field assessments and file reviews of routine inspections will meet the state standard of "acceptable"(>85%).	On Target 100%	Achieved 100%	Achieved 100%
9. 85% of patients who begin treatment for latent TB will complete treatment within the recommended time frame.	On Target 85%	Achieved 90%	Achieved 100%
10. 75% of patients and participants will be screened for health-related social needs	On Target 99%	New Outcome Fiscal Year 2023/24	
11. 85% of Adult Preventive Health Clinic patients diagnosed with gonorrhea or chlamydia will receive treatment within two weeks of diagnosis	On Target 96%	New Outcome Fiscal Year 2023/24	
12. 85% of Family Planning patients without a primary care provider will receive a primary care referral	On Target 100%	New Outcome Fiscal Year 2023/24	

OTHER HUMAN SERVICES

DEPARTMENT DESCRIPTION

Expenses associated with the Medical Examiner are housed in this section of the budget. Counties are required by statute to pay for Medical Examiner services and autopsy reports for County residents who die inside the County if the medical examiner, district attorney of the county, or any superior court judge request it. Deaths requiring an autopsy that occur outside a person's county of residence are entirely the funding responsibility of the State.

Per North Carolina General Statutes, fees for the Medical Examiner and autopsies currently are as follows:

- 130A-387 - For each investigation and prompt filing of the required report, the medical examiner shall receive a fee paid by the State. However, if the deceased is a resident of the county in which the death or fatal injury occurred, that county shall pay the fee. The fee shall be \$200.
- 130A-389 - A fee for the autopsy or other study shall be paid by the State. However, if the deceased is a resident of the county in which the death or fatal injury occurred, that county shall pay the fee. The fee shall be \$1,750.

BUDGET HIGHLIGHTS

OTHER HUMAN SERVICES

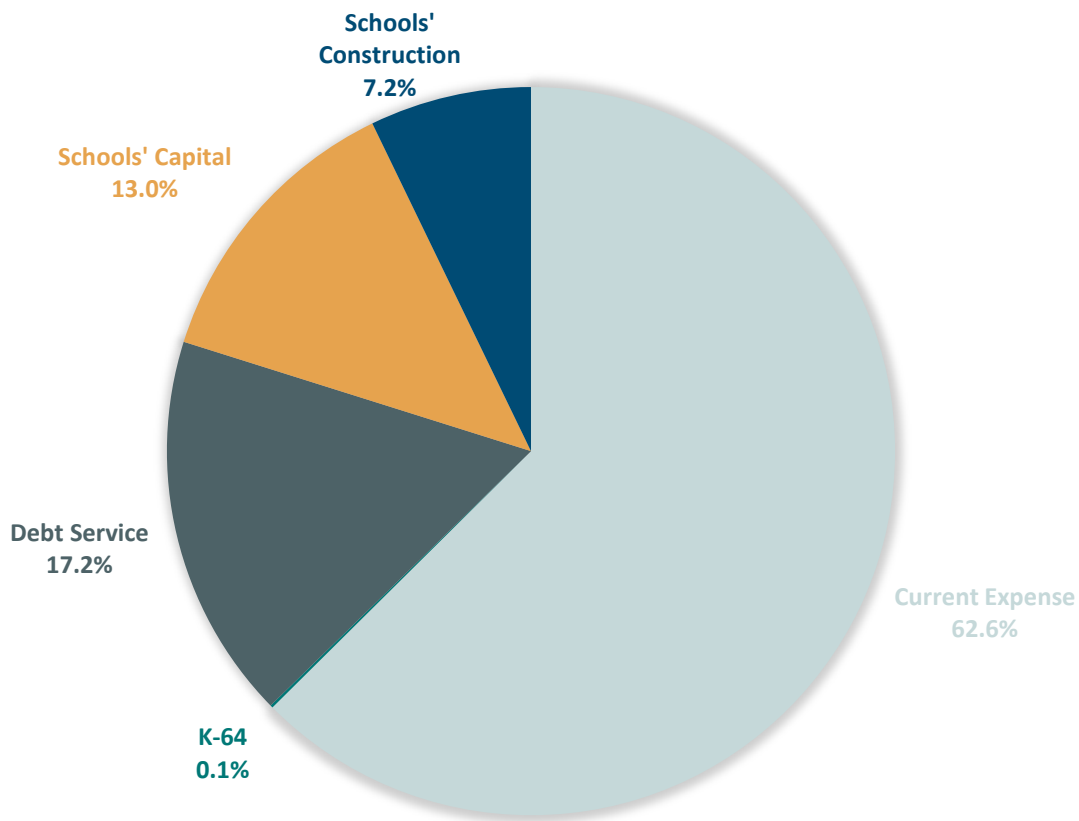
Organization: 510050

	2022/23 Actual	2023/24 Current	2024/25 Requested	2024/25 Recommended	Percent Change
Revenues					
General Fund	\$98,800	\$200,000	\$200,000	\$200,000	0.0%
Total	\$98,800	\$200,000	\$200,000	\$200,000	0.0%
Expenses					
Medical Examiner	\$98,800	\$200,000	\$200,000	\$200,000	0.0%
Total	\$98,800	\$200,000	\$200,000	\$200,000	0.0%



EDUCATION

The County has budgeted \$85,646,745 or 27.9 percent of the total budget for education expense. This includes \$53,077,300 for current expenses for the three school districts and Catawba Valley Community College (CVCC), \$1,200,000 for the K-64 Initiative, and capital and construction expenses total \$11,108,339. The Debt Service amount for education is \$14,703,782. Public education is a major responsibility of County government. Additionally, the budget includes \$511,106 in fines and forfeitures. In recent years, Catawba County has undertaken major initiatives to both support effective education and to secure accountability for the use of educational funding.





EDUCATION

Operational funding for public schools is the responsibility of the State, while funding for school construction, equipment, and debt are County responsibilities. Historically, State funding has not been sufficient to meet all needs so counties provide current expense funding to schools as well. Catawba County's current expense funding assists the County's three public school systems with operating needs, including both instructional programs and support services. The School Budget and Fiscal Control Act requires the County to fund each school system the same amount per pupil based on average daily membership figures certified by the State and based on the highest attendance figures of the first two out of three months of the school year. North Carolina General Statutes allow the Board of Commissioners to allocate current expense funding in a variety of ways. Catawba County has always provided a lump sum amount per pupil and left the decision of how to spend the funding with the school boards.

Like public schools, the State is responsible for funding community college operations, while counties are responsible for maintenance, capital, and general facility operations.

BUDGET HIGHLIGHT

CURRENT EXPENSE

Organization:

710050

	2022/23 Actual	2023/24 Current	2024/25 Requested	2024/25 Recommended	Percent Change
Revenues					
1st 1/2% Sales Tax	\$7,630,311	\$7,651,000	\$7,786,000	\$7,786,000	1.8%
1st 1/2% Sales Tax - Food	925,077	893,000	1,348,000	1,348,000	51.0%
2nd 1/2% Sales Tax - Food	0	0	90,000	90,000	0%
1/4 Cent Sales Tax	672,977	661,000	681,000	681,000	3.0%
General Fund	39,419,551	41,663,076	45,163,446	44,372,300	6.5%
Total	\$48,647,916	\$50,868,076	\$55,068,446	\$54,277,300	6.7%
Expenses					
Current Expense					
Catawba County Schools	\$29,631,129	\$31,165,876	\$34,471,891	\$34,172,100	9.6%
Hickory City Schools	\$7,293,729	\$7,574,280	\$8,093,347	\$7,965,750	5.2%
Newton-Conover City Schools	\$5,415,873	\$5,570,376	\$5,729,940	\$5,639,450	1.2%
Catawba Valley Community College	\$5,007,185	\$5,257,544	\$5,473,268	\$5,300,000	0.8%
Subtotal	\$47,347,916	\$49,568,076	\$53,768,446	\$53,077,300	7.1%
K-64 Funding					
CVCC Scholarship Program	1,300,000	200,000	200,000	100,000	-50.0%
Transfer to School Capital	0	1,100,000	1,100,000	1,100,000	0.0%
Subtotal	\$1,300,000	\$1,300,000	\$1,300,000	\$1,200,000	-7.7%
Grand Total	\$48,647,916	\$50,868,076	\$55,068,446	\$54,277,300	6.7%

Pupil Allocation

	Catawba	Hickory	Newton-Conover	Total
Per Pupil				
Average Daily Membership (ADM)	15,894	3,705	2,623	22,222
ADM Change from Prior Fiscal Year	217	(105)	(179)	(67)
Per Pupil Funding Increase	\$162	\$162	\$162	\$162
Funding Change	3,006,224	391,470	69,074	\$3,466,768
<i>% Change</i>	9.6%	5.2%	1.2%	7.8%
County Base	\$1,840	\$1,840	\$1,840	\$1,840
Teacher Supplement	146	146	146	146
Technology	96	96	96	96
Available for Joint School Programs	68	68	68	68
County Per Pupil Total	\$2,150	\$2,150	\$2,150	\$2,150
Fines & Forfeitures (Fund 292)	23	23	23	23
Total Per Pupil	\$2,173	\$2,173	\$2,173	\$2,173
Total				
County Base	\$29,244,960	\$6,817,200	\$4,826,320	\$40,888,480
Teacher Supplement	2,320,524	540,930	382,958	3,244,412
Technology	1,525,824	355,680	251,808	2,133,312
Available for Joint School Programs	1,080,792	251,940	178,364	1,511,096
County Total	\$34,172,100	\$7,965,750	\$5,639,450	\$47,777,300
Fines & Forfeitures (Fund 292)	365,562	85,215	60,329	511,106
Total	\$34,537,662	\$8,050,965	\$5,699,779	\$48,288,406

The budget includes increased operating funding for public schools and CVCC of \$3,409,224 or 6.7 percent.

A \$162 per pupil increase (8.1 percent) is included for public schools in current expense funding to fund a 1 percent increase in local teacher supplements and address operating pressures, resulting in a per-pupil rate of \$2,150 and a total funding increase of \$3,466,768 or 7.8 percent.

A \$42,456 or 0.8 percent operating increase is included for CVCC current expense.

The budget also continues to provide \$100,000 in matching funds for the CVCC Scholars Program to fund scholarships for students to attend CVCC (a \$100,000 decrease from the current year) and \$1.1M toward future Chromebook replacements to maintain 1-to-1 technology throughout all public middle and high schools in Catawba County.

Consistent with Government Accounting Standards Boards (GASB) requirements, fines and forfeitures distributed to public schools are budgeted in a special revenue fund.

FINES & FORFEITURES FUND

The County receives funds from fines and forfeitures and distributes to the local school systems. These are pass-through funds, meaning all collections are distributed to the schools on an equal per pupil basis.

BUDGET HIGHLIGHTS

Fines & Forfeitures Fund

Fund 292

	2022/23 Actual	2023/24 Current	2024/25 Requested	2024/25 Recommended	Percent Change
Revenues					
Fines & Forfeitures	\$416,781	\$512,647	\$490,571	\$511,106	-0.3%
Total	\$416,781	\$512,647	\$490,571	\$511,106	-0.3%
Expenses					
Catawba County Schools	\$295,240	\$360,571	\$360,571	\$365,562	1.4%
Hickory Public Schools	72,674	87,630	85,000	85,215	-2.8%
Newton-Conover City Schools	53,963	64,446	45,000	60,329	-6.4%
Total	\$421,877	\$512,647	\$490,571	\$511,106	-0.3%

Schools' Capital Projects		Fund 420
	2024/25	2024/25
	Requested	Recommended
Revenues		
1st 1/2 cent Sales Tax (Restricted)	\$1,236,000	\$1,236,000
2nd 1/2% Sales Tax (Restricted)	\$6,990,000	\$6,990,000
1st 1/2 cent Sales Tax - Food (Unrestricted)	\$404,000	\$0
2nd 1/2% Sales Tax - Food (Unrestricted)	\$810,000	\$720,000
From General Fund	\$1,100,000	\$1,100,000
Fund Balance Applied	\$10,703,633	\$1,062,339
Total	\$21,243,633	\$11,108,339
Expenses		
Catawba County Schools		
Maintenance Recommendations		
Abandoned Oil Tank Removal		
Professional Services	\$15,000	\$15,000
Fire Alarm Systems		
Arndt Middle School	\$195,000	\$195,000
Balls Creek Elementary School	\$200,000	\$200,000
Flooring:		
Maiden High School	\$75,000	\$75,000
Bunker High School	\$125,000	\$125,000
HVAC/Boilers/Chillers/Building Automation Systems		
Blackburn Elementary School	\$180,000	\$180,000
Bandys, Maiden, & Bunker Hill High Schools	\$110,000	\$110,000
Startown Elementary School	\$100,000	\$100,000
Foard High School	\$60,000	\$60,000
Tuttle Elementary School	\$150,000	\$150,000
Arndt Middle School	\$30,000	\$30,000
System-wide Dual temp Piping Re-insulation	\$200,000	\$200,000
Claremont Elementary School	\$200,000	\$200,000
Maintenance Vehicles		
Replace Maintenance 24 ft. Box Truck & HVAC Van	\$140,000	\$140,000
Miscellaneous Repairs		
System-wide Fire Ant Treatment	\$100,000	\$100,000
Painting		
Bandys High School	\$65,000	\$65,000

Schools' Capital Projects		Fund 420
	2024/25	2024/25
	Requested	Recommended
Bunker Hill High School	\$20,000	\$20,000
Catawba Elementary School	\$75,000	\$75,000
COMPASS/Sweetwater Education Center	\$18,000	\$18,000
Fred T Foard High School	\$155,000	\$155,000
Jacobs Fork Middle School	\$275,000	\$275,000
Maiden High School	\$75,000	\$75,000
River Bend Middle School	\$192,000	\$192,000
Sherrills Ford Elementary School	\$75,000	\$75,000
St. Stephens High School	\$60,000	\$60,000
Snow Creek Elementary School	\$285,000	\$285,000
Tuttle Elementary School	\$35,000	\$35,000
Webb Murray Elementary School	\$30,000	\$30,000
Paving		
Oxford Elementary School	\$65,000	\$65,000
Claremont Elementary School	\$55,000	\$55,000
Bandys High School	\$100,000	\$0
Blackburn Elementary School	\$55,000	\$55,000
Bunker Hill High School	\$180,000	\$180,000
COMPASS/Sweetwater	\$70,000	\$70,000
Catawba Elementary School	\$25,000	\$25,000
Claremont Elementary School	\$60,000	\$60,000
Lyle Creek Elementary School	\$325,000	\$325,000
Mt. View Elementary School	\$50,000	\$50,000
St. Stephens Elementary School	\$344,000	\$0
Tuttle Elementary School	\$50,000	\$50,000
Parking Lot Re-striping	\$50,000	\$50,000
Transportation/Bus Lot	\$150,000	\$150,000
Phone/Intercom Systems		
Startown Elementary & Catawba Elementary Schools	\$70,000	\$70,000

Schools' Capital Projects		Fund 420
	2024/25	2024/25
	Requested	Recommended
Renovations		
Startown Elementary School	\$100,000	\$100,000
Oxford Elementary School	\$75,000	\$75,000
Webb Murray Elementary School	\$50,000	\$50,000
Re-Roofing		
Sherrills Ford Elementary School	\$85,000	\$85,000
Maintenance Barn	\$75,000	\$75,000
Claremont Elementary School	\$80,000	\$80,000
Mt View Elementary School	\$130,000	\$130,000
Security		
Parking lot bollards, camera replacements	\$200,000	\$200,000
Technology		
District-wide CRT TV Removal	\$75,000	\$75,000
Building/Function Capital Requests		
Arndt Middle School		
New Cafeteria Furniture	\$50,000	
Renovate 8th Grade & Staff Restrooms & Add Restroom in EC Class	\$225,000	
Add Sidewalks to Fields	\$10,000	
Add Awning over Sidewalk in Front of School	\$125,000	
Balls Creek Elementary School		
Replace Exterior Wall on PreK Wing & Remodel	\$350,000	\$350,000
Replace Carpet with Tile	\$45,000	
Replace or Repair Fencing on K-2 Playground	\$6,000	
Bandys High School		
Replace Carpet in Media, Counseling, & AP offices	\$90,000	
Replace Outdated & Broken Student Desks	\$48,000	
Replace Outdated Windows	\$100,000	\$100,000
Renovate Drama Classroom to Make a BlackBox Theatre	\$75,000	

Schools' Capital Projects		Fund 420
	2024/25	2024/25
	Requested	Recommended
Banoak Elementary School		
New Furniture for Extra Classrooms	\$20,000	
Blackburn Elementary School		
New Bleachers in Gym	\$65,000	
Extend Fence in the Back	\$35,000	
Bunker Hill High School		
Renovate Front Entrance of the School	\$350,000	
Renovate Old Field House	\$200,000	
Renovate Gym	\$150,000	
COMPASS/Sweetwater		
Finish Replacing Carpet in Upper Hallway & Classrooms	\$20,000	
Challenger Early College High School		
New Tables for Outside Courtyard	\$18,000	
New Teacher Charis	\$6,000	
Claremont Elementary School		
Replace media center & remaining office carpet w/ tile or carpet squares	\$45,000	
Install Fence around Rear Blacktop/Playground	\$9,000	
Update PreK-1-2 Playground	\$45,000	
Clyde Campbell Elementary School		
Add Digital School Sign	\$25,000	
Renovate Faculty/Staff Restrooms	\$60,000	
Fred T Foard High School		
Replace Windows	\$95,000	
Renovate Foods Classrooms	\$200,000	
Remove & Replace Carpet	\$45,000	
Renovate Restrooms	\$17,500	
Jacobs Fork Middle School		
Replace Carpet in Classrooms	\$172,800	

Schools' Capital Projects		Fund 420
	2024/25	2024/25
	Requested	Recommended
Lyle Creek Elementary School		
New Office & Lobby Furniture	\$12,000	
Replace Flooring in Media Center	\$17,500	
Maiden High School		
Repair Interior Columns	\$16,000	
Maiden Middle School		
Replace fencing	\$6,000	
Mill Creek Middle School		
Add 2-way Mirror Film to Windows & Replace Blinds as Needed	\$13,500	
Remove & Replace Carpet with Tile in Classrooms & Office Area	\$170,000	
Add Mobile Adjustable Steel Frame Lab Tables & Stools	\$50,000	
Replace School Desks with Combo Desk & Book Basket	\$30,000	
Mt. View Elementary School		
Extend covered walkway	\$80,000	
River Bend Middle School		
Replace Carpet in the Band Room	\$9,600	
Add Sound Panels to Band Room	\$11,500	
LED school sign, installation, & wiring	\$25,000	
Sherrills Ford E.S.		
Install gutters	\$15,000	
Replace interior & exterior doors in 400 hallway	\$24,000	
St. Stephens Elementary School		
Install Remote Control Gate at Bus Lot	\$14,500	
St. Stephens High School		
Replace Fencing Around Football Gate	\$35,000	
Install Multi-use Covered Pavilion at Old Baseball Field	\$250,000	
Snow Creek Elementary School		
Add Permanent Outdoor Awning for Shade	\$15,000	
Startown Elementary School		
Repair Restrooms at Gym & Cafeteria & Install New Flooring	\$24,000	
Tuttle Elementary School		
Add Fence Around the Track	\$10,000	

Schools' Capital Projects		Fund 420
	2024/25	2024/25
	Requested	Recommended
Remove & Replace Flooring from Office Area & Remaining Classrooms	\$87,000	
Install Automatic Bleachers in Gym	\$65,000	
Webb Murray Elementary School		
Outdoor Expansion	\$45,000	
New Digital Sign	\$25,000	
Field Turf at Football Stadiums		
Bandys High School	\$750,000	
Bunker Hill High School	\$750,000	
Fred T Foard High School	\$875,000	
Maiden High School	\$875,000	
St. Stephens High School	\$750,000	
Technology Requests	\$34,000	
School's Construction Manager	\$45,000	\$45,000
Per Capita 15,894 @ \$52.00	\$822,380	\$826,488
Catawba County Schools Total	\$14,413,280	\$6,636,488
Hickory City Schools		
Viewmont Elementary School - HVAC Modernization	\$275,000	\$275,000
Jenkins Elementary School - HVAC Modernization	\$275,000	\$275,000
Jenkins Elementary School - Replace Security Alarm System	\$40,000	\$40,000
Oakwood Elementary School - Replace Chiller	\$250,000	\$250,000
Southwest Primary School - Playground Improvements & Modernization	\$245,000	\$245,000
Hickory High School - Replace HVAC Auto Shop / Building	\$126,795	\$126,795
District-wide - Painting Interior Walls & Renovations	\$214,000	\$214,000
District-wide - Support Vehicle Replacements	\$144,695	\$144,695
District-wide - Upgrade Telephone System	\$200,000	\$0
District-wide - Install Intrusion Resistant Window Film	\$266,479	\$0
Northview/Grandview Middle Schools - Replace/Reseal Main Parking Lot	\$65,000	\$0
District-wide - Improvements & Modernization to Furniture, Fixtures, & Equipment	\$250,000	\$0
District-wide - Security Upgrades	(\$40,000)	(\$40,000)

Schools' Capital Projects		Fund 420
	2024/25	2024/25
	Requested	Recommended
Activity Bus Replacements	(\$12,695)	(\$12,695)
Per Capita 3,705 @ \$52.00	\$219,839	\$192,660
Hickory Public Schools Total	\$2,519,113	\$1,710,455
Newton-Conover (in priority order)		
System-wide HVAC Upgrades & Replacements	\$400,000	\$400,000
System-wide Safety / Security	\$150,000	\$150,000
System-wide Renovations Doors & Floors	\$80,000	\$80,000
System-wide Painting	\$75,000	\$75,000
Construction Manager	\$100,000	\$100,000
Per Capita 2,623 @ \$52.00	\$136,240	\$136,396
Newton-Conover City Schools Total	\$941,240	\$941,396
K-64 Chromebook Replacement Reserve	\$1,100,000.00	\$1,100,000.00
Catawba Valley Community College (in priority order)		
Welding Building HVAC	\$150,000	\$150,000
Furniture Academy Building HVAC	\$150,000	\$150,000
Cosmetology	\$150,000	\$150,000

Schools' Capital Projects		Fund 420
	2024/25	2024/25
	Requested	Recommended
General Renovations	\$200,000	\$200,000
Paving	\$800,000	\$0
Engineering Building HVAC	\$300,000	\$0
Tractor for Landscaping	\$45,000	\$45,000
Truck Replacement	\$25,000	\$25,000
Paving	\$400,000	\$0
Construction Project Manager	\$50,000	\$0
CVCC Total	\$2,270,000	\$720,000
Total	\$21,243,633	\$11,108,339

SCHOOLS CONSTRUCTION FUND

DEPARTMENT DESCRIPTION

Counties are responsible for funding school construction needs. Larger projects, typically those over \$1 million, are budgeted in Schools' Construction and are primarily debt financed. Every four years, in conjunction with revaluation, the County develops a multi-year funding plan for schools' construction. Annually, the budget appropriates the projects planned for the coming year.

Budget Highlights

SCHOOLS' CONSTRUCTION FUND

Fund 423

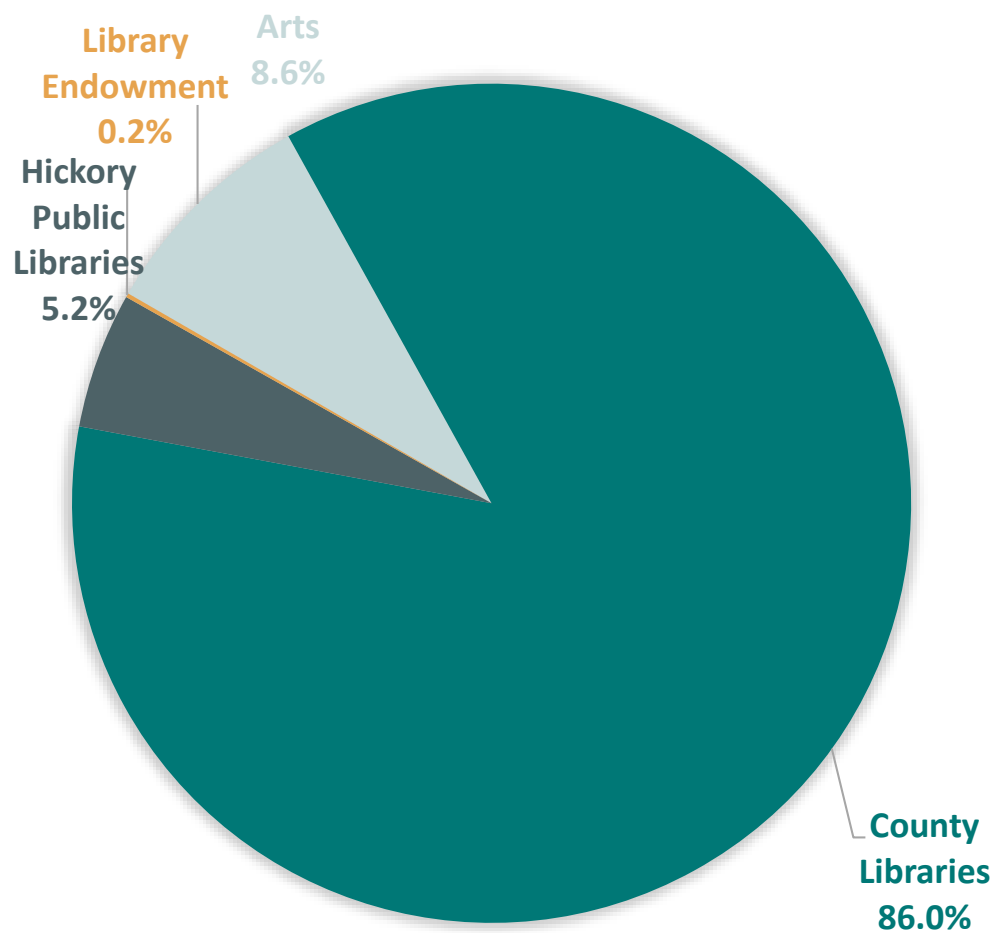
	2024/25 Requested	2024/25 Recommended	Percent Change
Revenues			
Proceeds - Installment Purchase	\$4,000,000	\$4,000,000	0%
From General Fund	\$106,376	\$106,376	0%
Total	\$4,106,376	\$4,106,376	0%
Expenses			
To General Fund	\$0	\$0	0%
CCS - Maiden Middle School Renovations	1,500,000	1,500,000	0%
NCCS - Newton Conover High School Renovations	4,000,000	4,000,000	0%
Future Projects - Reserves	(1,500,000)	(1,500,000)	0%
Future Debt Project	106,376	106,376	0%
Total	\$4,106,376	\$4,106,376	0%

Fiscal Year 2024/25 is the second year of a 4-year schools' construction funding plan established with the 2024 revaluation. A total of \$55 million in debt-financed construction and renovation projects are planned. This year's appropriations include:

- \$1.5 million to provide planning funds for Maiden Middle School Renovations (from future projects reserve)
- \$4 million for Newton-Conover High School for phase II renovations planning and a water line replacement in planned debt financing
- \$106,376 towards future debt service in planned transfer from General Fund

CULTURE

This function is composed of the County Library system, the Catawba County Historical Association, Catawba County Council for the Arts, Salt Block, and Hickory Public Libraries. The Main Library is located in Newton with branch facilities in the Maiden, Sherrills Ford, St. Stephens, Mountain View, Conover, and Claremont areas, as well as a mobile library that operates Countywide. This function's budget is \$4,520,940 or 1.5 percent of the total expenditures, including a capital project for the Newton Branch and the Library Endowment Fund. The General Fund portion of the budget is \$4,313,940.

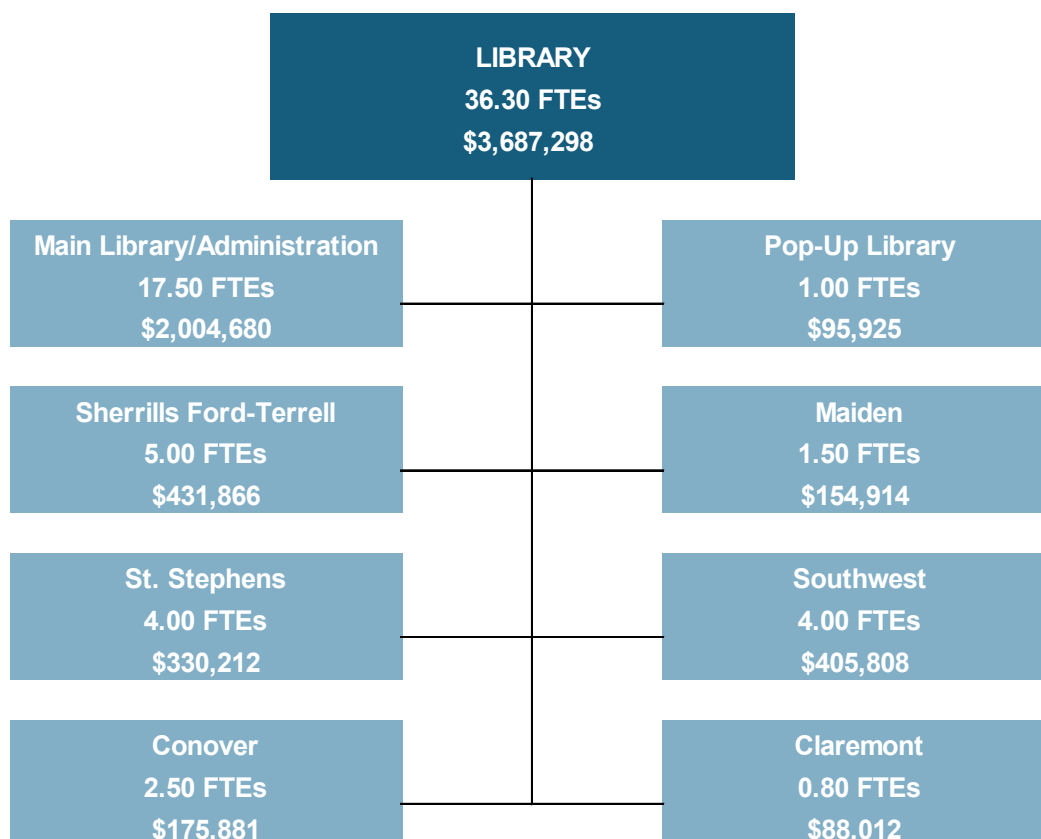




SM

LIBRARY

DEPARTMENT DESCRIPTION



As the community's place to connect, explore, and grow, Catawba County Library empowers lives and builds our community by bringing people, information, and ideas together. The Library works to inspire the joy of reading, life-long learning, cultural appreciation, creative thinking, and promote economic development and individual growth through comprehensive resources, a knowledgeable and responsive staff, innovative technologies, and welcoming facilities.

As a public gathering place organized around public service and the transfer of information and ideas, the library is a unique, neutral community space for social interaction and engagement, easily accessible, with distinct resources, and rich in content and experience. As such, it contributes to a healthy community where people come together in ways that level social inequities and promote community engagement and social connection.

BUDGET HIGHLIGHTS

LIBRARY

Reinventing Department

Organizations: 810050 - 810290

	2022/23 Actual	2023/24 Current	2024/25 Requested	2024/25 Recommended	Percent Change
Revenues					
State	\$295,375	\$148,044	\$185,912	\$185,912	25.58%
Local	79,431	61,627	71,033	71,033	15.26%
Charges & Fees	31,679	29,205	26,910	26,910	-7.86%
Miscellaneous	11,880	1,610	1,695	1,695	5.28%
Other Sources	36,241	0	0	0	0%
General Fund	3,041,269	3,352,816	3,401,748	3,401,748	1.46%
Total	\$3,495,875	\$3,593,302	\$3,687,298	\$3,687,298	2.62%
Expenses					
Personal Services	\$2,554,612	\$2,837,073	\$2,929,661	\$2,929,661	3.26%
Supplies & Operations	743,778	756,229	697,877	697,877	-7.72%
SBITA	0	0	59,760	59,760	0%
Capital	197,485	0	0	0	0%
Total	\$3,495,875	\$3,593,302	\$3,687,298	\$3,687,298	2.62%
Expenses by Division					
Main Library/Admin.	\$1,908,192	\$1,949,118	\$2,004,680	\$2,004,680	2.85%
Pop-Up Library	81,172	89,705	95,925	95,925	6.93%
Sherrills Ford - Terrell	377,002	419,391	431,866	431,866	2.97%
Maiden	122,936	146,665	154,914	154,914	5.62%
St. Stephens	457,400	338,111	330,212	330,212	-2.34%
Southwest	327,559	397,866	405,808	405,808	2.00%
Conover	152,574	170,356	175,881	175,881	3.24%
Claremont	69,040	82,090	88,012	88,012	7.21%
	\$3,495,875	\$3,593,302	\$3,687,298	\$3,687,298	2.62%
Employees					
Permanent	35.80	35.80	36.30	36.30	1.40%
Hourly	2.30	1.76	2.08	2.08	18.18%
Total	38.10	37.56	38.38	38.38	2.18%

Outcome Achievements				
Fiscal Year	Total Outcomes	Achieved	Not Achieved	Success Rate
2022/23	16	16	0	100%
2021/22	16	16	0	100%
2020/21	17	17	0	100%
2019/20	17	17	0	100%

The budget includes planned compensation changes and an additional 0.5 FTE library assistant for Conover branch library added during the current fiscal year.

PERFORMANCE MEASUREMENT

FY	Dept./Division	Measure	Type	Target
FY25	Library - Early Literacy	% of surveyed caregivers reporting that they have learned something new to share with their child, feel more confident to help their child learn, and will spend more time interacting with their child	Performance measure	85%
FY25	Library - Early Literacy	# of early literacy programs during the fiscal year	Process measure	514
FY25	Library - Early Literacy	# of children registered into the "1,000 Books Before Kindergarten" program	Process measure	230
FY25	Library - Early Literacy	# of books circulated to local childcare centers and schools	Process measure	10,950
FY25	Library - Summer Learning	% of participants reporting they maintained or increased their reading skills or learned something new	Performance measure	85%
FY25	Library - Summer Learning	# of registered children in the annual Summer Learning program	Process measure	950
FY25	Library - Summer Learning	# of registered teens for the annual Summer Learning program	Process measure	300
FY25	Library - Summer Learning	# of registered adults in the annual Summer Learning program	Process measure	250
FY25	Library - Summer Learning	# of Summer Learning programs between June 1 and August 30	Process measure	49
FY25	Library - Support Educational Excellence	% of participants reporting that the collaborative work enhances learning opportunities for students	Performance measure	85%
FY25	Library - Support Educational Excellence	# of programs or services that support student learning	Process measure	13
FY25	Library - Support Educational Excellence	# of engaging hands on STEAM programs for children, teens, or adults with at least half of the program offered to elementary age students	Process measure	46
FY25	Library - Bridging the Digital Divide	# of technology workshops either in a library location or at a remote site	Process measure	30

FY25	Library - Bridging the Digital Divide	% of survey respondents that agree access to technology resources improved their ability to find, evaluate, and communicate information	Performance measure	85%
FY25	Library - Bridging the Digital Divide	% wait time for technology items is 14 days or less (not including those with technology restrictions)	Performance measure	80%
FY25	Library - Workforce Development	% of participants reporting that they feel more knowledgeable or confident about the job skills or the job search process	Performance measure	85%
FY25	Library - Workforce Development	# of job and career, resources, or workshops during the fiscal year	Process measure	30
FY25	Library - Lifelong Learning	# of lifelong learning programs geared toward adults	Process measure	95
FY25	Library - Lifelong Learning	# of culturally and intellectually diverse displays highlighting library resources	Process measure	84
FY25	Library - Community Center of Excellence	% of survey respondents rating library customer service as "excellent" or "good"	Performance measure	95%
FY25	Library - Community Center of Excellence	% of survey respondents indicating the library adds value to their lives	Performance measure	85%
FY25	Library - Community Center of Excellence	% of holds fulfilled in 20 days or less	Performance measure	80%
FY25	Library - Community Center of Excellence	# of outreach activities conducted	Process measure	140

EARLY LITERACY - Most of a child's brain development occurs in the first 2000 days of life. As a leader in early literacy efforts to ensure children start school ready to learn and positioned to excel, the library provides parents and caregivers resources, services, and programs to enhance early learning from day one.

Fiscal Year 2023/24 Outcomes	Mid-Year FY 23/24	Actual FY 22/23	Actual FY 21/22
1. To ensure children start school ready to learn and positioned to excel and to promote caregiver engagement in early literacy learning, the library will provide access to highly interactive Every Child Ready to Read story programs and caregiver workshops; with 85% of surveyed caregivers reporting that they have learned something new to	On Target • 292 early learning programs virtual / in-person. • 100% of parents and caregivers reported they learned something they	Achieved • 536 early learning programs virtual / in-person. • 95% of parents and caregivers reported they learned something they	Achieved • 208 early learning programs virtual / in-person. • 93% of parents and caregivers reported they learned something they

	share with their child, feel more confident to help their child learn, and will spend more time interacting with their child.	can share with their children • 97% feel more confident helping their children learn	can share with their children • 93% feel more confident helping their children learn • 96% intend to spend more time interacting with their children • 92% are more aware of resources and services provided.	can share with their children • 75% feel more confident helping their children learn • 93% intend to spend more time interacting with their children • 96% are more aware of resources and services provided.
2.	To ensure that children in childcare settings have access to literature that enhances their early learning and reading; the library will provide quality reading materials to childcare centers through the Bookbagger program; with 85% of participating childcare teachers reporting that having library materials in the classroom improves their children's early learning experiences and increases the amount and quality of time spent reading books.	On Target 5,260 early reading and learning materials. With 100% of participants agreed that having and using library materials in the classroom improves students' early learning and reading experiences and 100% of participants felt that having library materials available in their classroom increased the amount and quality of time spent reading books.	Achieved 17,600 early reading and learning materials. With 90% of participants agreed that having and using library materials in the classroom improves students' early learning and reading experiences and 100% of participants felt that having library materials available in their classroom increased the amount and quality of time spent reading books.	Achieved 16,720 early reading and learning materials to children in area childcare centers through the book bagger program, with 100% of participants agreeing that having library materials available in their classroom improves student's early learning experience.
3.	To expose children to a greater variety of reading material and establish reading together as an important practice in the home, the library will facilitate an ongoing a countywide early literacy initiative, "1000 Books Before Kindergarten"; with 85 percent of surveyed participants reporting that they have a better understanding of the value of reading with their child(ren) or regularly engage in reading activities.	On Target 119 pre-school children for the 1000 Books Before Kindergarten program, with 93% reported having a better understanding of the value of reading with their child(ren) or regularly engaging in reading activities and 100% having a better understanding of	Achieved 343 pre-school children for the 1000 Books Before Kindergarten program, with 100% reported having a better understanding of the value of reading with their child(ren) or regularly engaging in reading activities and 100% having a better understanding of	Achieved 189 pre-school children registered, with 100% of surveyed parents and caregivers reporting they spend more time engaging with their children in early literacy activities including reading and 100% having a better understanding of the value of

	the value of reading with their child(ren).	the value of reading with their child(ren).	reading with their child(ren).
--	---	---	--------------------------------

SUMMER LEARNING - High-quality summer learning programs have been shown to improve reading and math skills, school attachment, motivation, and relationships with adults and peers. The library plays a critical role in keeping kids of all ages safe and productively engaged during the summer months, providing equitable access to resources, programming, and learning opportunities that support excellence in education.

Fiscal Year 2023/24 Outcomes	Mid-Year FY 23/24	Actual FY 22/23	Actual FY 21/22
4. To expand citizens' access to information and ideas and promote continued engagement with reading and learning throughout the summer, the library will provide an incentive-based interactive summer reading program for Catawba County children, teens, and adults; with 85% of participants reporting they maintained or increased their reading skills or learned something.	On Target - Registered 1,123 children, 324 teens and 529 adults for the Summer Learning Program 71 summer learning programs for youth, 17 for teens and 37 programs for adults. 93% reported that they learned something new 92 percent reported that they maintained or increased their reading skills	Achieved - Registered 1,038 children, 292 teens and 391 adults for the Summer Learning Program 85 summer learning programs for youth, 14 for teens and 27 programs for adults. 90% reported that they learned something new 83% reported that they read more 86% reported that their child is a more confident reader 96 percent reported that their child maintained or increased their reading skills.	Achieved - Registered 785 children, 196 teens and 239 adults for the 2021 Summer Learning Program 19 summer learning programs for youth, 2 for teens and 4 programs for adults. 91% reported that they learned something new 82% reported that they read more 86% reported that their child is a more confident reader 92 percent reported that their child maintained or increased their reading skills.

SUPPORTING EDUCATION EXCELLENCE AND CAREER READINESS - The library plays a key role in fostering a world class education system by collaborating in the community and providing robust learning opportunities and resources that support educational attainment and contribute to the production of highly competent and well prepared students for the local and global economy.

Fiscal Year 2023/24 Outcomes	Mid-Year FY 23/24	Actual FY 22/23	Actual FY 21/22
5. To support Catawba County educational initiatives, including K64, the library will maintain responsive partnerships with Catawba County's three school systems and higher education	On Target 100%	Achieved 100%	Achieved

institutions to support student learning through collaborative services and programming that provide robust learning opportunities as well as opportunities for children and young adults to explore and discover career paths; with 85% of participants reporting that the collaborative work enhances learning opportunities for students.			
6. To enhance Catawba County citizens' interest and knowledge in science, technology, engineering, arts and math (STEAM) concepts, and contribute to the creation of a 21st century workforce of inquisitive problem solvers, learning and pushing innovation to the next level, the library will provide engaging hands-on STEAM learning opportunities; with 85 percent of participants reporting that they increased their knowledge or interest in STEAM topics.	On Target • 40 STEAM programs. • 100% indicated that they increased their knowledge or interest in STEAM topics.	Achieved • 66 STEAM programs. • 97% indicated that they increased their knowledge or interest in STEAM topics.	Achieved • 64 STEAM programs. • 98% indicated that they increased their knowledge or interest in STEAM topics.
7. To increase teen engagement and support personal growth, the library will host highly interactive learning programs and provide robust resources for learning and entertainment; with 85% of teens attending programs reporting that they learned something new or helpful.	On Target • 99 learning programs and empowering resources for teens • 99% learned something that was helpful	Achieved • 99 learning programs and empowering resources for teens • 99% learned something that was helpful	Achieved • 64 learning programs and empowering resources for teens • 100% learned something that was helpful

BRIDGING THE DIGITAL DIVIDE - Digital literacy is a critical factor in supporting the overall growth of an economy and development of society. To become effective digital citizens, community members must have technology skills and equitable access to digital resources and broadband internet services.

Fiscal Year 2023/24 Outcomes	Mid-Year FY 23/24	Actual FY 22/23	Actual FY 21/22
8. To ensure technology access across the community and bridge the digital divide, and to support personal growth for citizens, the library will provide access to robust technology resources, workshops, and one-on-one technology assistance; with 85 percent of participants reporting that they feel more knowledgeable or confident about using digital resources.	On Target • 6,069 technology related questions answered • 21 digital literacy workshops conducted • 3,686 in-depth one-on-one assistance sessions provided	Achieved • 10,078 technology related questions answered • 37 digital literacy workshops conducted • 6,329 in-depth one-on-one assistance sessions provided	Achieved • 8,258 technology related questions answered • 33 digital literacy workshops conducted • 5,461 in-depth one-on-one assistance sessions provided

	• 97% more knowledgeable/ confident	• 94% more knowledgeable/ confident	• 87% more knowledgeable/ confident
9. To enhance broadband access across the community, bridge the digital divide, support K64 educational initiatives, and enhance quality of life; the library will provide individuals, students, and families with critical internet access through lending technology devices including Wi-Fi Hotspots, tablets, and laptop computers; with 85 percent of borrowers indicating that access to digital resources has improved their ability to find, evaluate and communicate information.	On Target • 30 tablets circulated • 497 hotspots circulated • 179 laptops circulated • 97% having maintained or increased confidence in their digital literacy skills	Achieved • 95 tablets circulated • 1,000 hotspots circulated • 326 laptops circulated • 98% having maintained or increased confidence in their digital literacy skills	Achieved • 1,055 tablets circulated • 888 hotspots circulated • 352 laptops circulated • 98% having maintained or increased confidence in their digital literacy skills

WORKFORCE DEVELOPMENT - The library enhances local workforce development efforts by providing access to needed resources and services to cultivate work ready skills and enhance career pathways in a setting that offers support to all members of the community.

Fiscal Year 2023/24 Outcomes	Mid-Year FY 23/24	Actual FY 22/23	Actual FY 21/22
10. To support personal growth, enhance job skills, and further career readiness for citizens, the library will provide access to robust job and career resources, workshops, job skills training and one-on-one career assistance; with 85 percent of participants reporting that they feel more knowledgeable or confident about the job skills or the job search process.	On Target • 29 career and job readiness training sessions provided • 180 empowering one-on-one assistance sessions • 191 job and career related questions answered • 100% of patrons felt more knowledgeable or confident about their job skills or search process..	Achieved • 67 career and job readiness training sessions provided • 226 empowering one-on-one assistance sessions • 408 job and career related questions answered • 85% more knowledgeable/ confident • 91% agree that Catawba County libraries are a valuable resource for job and career development in our community.	Achieved • 31 career and job readiness training sessions provided • 143 empowering one-on-one assistance sessions • 312 job and career related questions answered • 100% more knowledgeable/ confident • 88%. agree that Catawba County libraries are a valuable resource for job and career development in our community.
11. To foster local efforts to revitalize Catawba County, further career readiness, and support entrepreneurial, small business, and non-profit organizations; the library will collaborate with the CVCC Small Business Center, other entrepreneurial and community non-	On Target • Conducted 2 workshops CVCC Small Business Center • 88 % of participants reported that they have	Achieved • Conducted 3 workshops CVCC Small Business Center • 92% learned new business start-up or operational	Achieved • Partnered with CVCC Small Business Center to conduct 2 workshops to support the entrepreneurial and small

profit agencies to host seminars that support entrepreneurial business ideas, and funding sources; with 85 percent of participants reporting that they have maintained or increased their knowledge or confidence in their business skills, or discovered library resources that support their business information needs.	maintained or increased their knowledge or confidence in their business skills or discovered library resources that support their business information needs.	skills, developed an interest in entrepreneurial activities or discovered library resources that support their information needs.	business community • 90% learned new business start-up or operational skills, developed an interest in entrepreneurial activities or discovered library resources that support their information needs.
--	---	---	--

LIFELONG LEARNING - The library is a source for high-quality free lifelong learning programs that support personal growth for diverse community populations.

Fiscal Year 2023/24 Outcomes	Mid-Year FY 23/24	Actual FY 22/23	Actual FY 21/22
12. To support personal growth and enhance learning, cultural understanding, adult literacy, life skills language skills, and to enhance quality of life for Catawba County citizens, the library will provide access to free culturally and intellectually diverse life-long learning opportunities; with 85 percent of adults who participate in library programs or check out materials reporting they learned something that is new or helpful or feel more confident in what they have learned,	On Target • 124 adult lifelong learning programs provided • 4,297 empowering one-on-one assistance sessions with individuals • 10,366 reference questions, and offered 120 exhibits to highlight diverse and interesting materials • 100% learned something helpful • 100% feel more confident	Achieved • 229 adult lifelong learning programs provided • 7,637 empowering one-on-one assistance sessions with individuals • 24,150 reference questions, and offered 198 exhibits to highlight diverse and interesting materials • 97% learned something helpful • 99% feel more confident • 94% intend to apply what they've learned • 99% more aware of resources / services	Achieved • 176 adult lifelong learning programs provided • 3,897 empowering one-on-one assistance sessions with individuals • 16,498 reference questions, and offered 22 exhibits to highlight diverse and interesting materials • 100% learned something helpful • 100% feel more confident • 100% intend to apply what they've learned • 100% more aware of resources / services
13. To contribute to sustainably improving Catawba County's health priorities for a healthier community and enhanced quality of life, the library will partner in the community to provide programs to help address health related topics including chronic disease, behavioral health, and healthy foods/healthy weight; with 85 percent of program participants	On Target • 109 programs • 97% intend to apply what they learned to adopt or maintain a healthier lifestyle • 98% feel more confident	Achieved • 187 programs • 97% feel more knowledgeable • 95% intend to apply what they learned to adopt or maintain a healthier lifestyle • 97% feel more confident • 97% more aware of resources	Achieved • 116 programs • 100% feel more knowledgeable • 100% intend to apply what they learned to adopt or maintain a healthier lifestyle • 100% feel more confident

reporting they intend to adopt or maintain a healthier lifestyle or feel confident about taking care of their health or their family's health.			• 100% more aware of resources
14. To support personal growth and to contribute to building a healthy community, the library will provide opportunities for community members to learn about local foods and gardening and to produce healthy foods that are shared with local people in need of nutritious meals; with 85 percent of participants reporting they have learned something that is helpful, feel more confident, intend to apply what they learned, or are more aware of resources and services provided by the library.	On Target • 50 pounds of produce produced, harvested, and donated to local food banks to share with community members in need of meals by Library Community Garden program and volunteer efforts • 100% agreed that they have learned something that is helpful, feel more confident, intend to apply what they learned, or are more aware of resources and services provided by the library.	Achieved • 382 pounds of produce produced, harvested, and donated to local food banks to share with community members in need of meals by Library Community Garden program and volunteer efforts • 97% agreed that they have learned something that is helpful, feel more confident, intend to apply what they learned, or are more aware of resources and services provided by the library.	Achieved • 1,637 pounds of produce produced, harvested, and donated to local food banks to share with community members in need of meals by Library Community Garden program and volunteer efforts • 100% agreed that they maintained or increased their physical activity.

COMMUNITY CENTER OF EXCELLENCE: ENGAGING OUR COMMUNITY - As a community center of excellence, and as Catawba County's place to connect, explore and grow; the library empowers lives and builds community by bringing people, information and ideas together. The library fuels citizens' passion for reading, personal growth, and building community by facilitating relevant and inspiring collections, services, and connections that meet the community's evolving needs and expectations, ensuring equal access to underserved populations.

Fiscal Year 2023/24 Outcomes	Mid-Year FY 23/24	Actual FY 22/23	Actual FY 21/22
15. To build community presence and raise awareness of the library's essential role in early literacy, lifelong learning, and economic revitalization, the library will engage the community, highlighting resources and programs through consistently focused efforts including monthly newsletters, regular newspaper and other media coverage, web site promotion, social networking, targeted email, and community outreach; with 90 percent of annual survey respondents designating the library as an important cultural and	On Target • 95 outreach presentations to community groups, events, and forums • library submitted 35 press releases to newspapers, 777 social media posts, 26 mass marketing emails and 39 blog posts • Survey to be completed in Spring 2023	Achieved • 197 outreach presentations to community groups, events, and forums • library submitted 40 press releases to newspapers, 1,713 social media posts, 52 mass marketing emails and 92 blog posts • Survey to be completed in Spring	Achieved • 119 outreach presentations to community groups, events, and forums • library submitted 26 press releases to newspapers, 1,757 social media posts, 42 mass marketing emails and 129 blog posts • 96% agree that the library is a valuable

educational resource contributing to quality of life in Catawba County, and as an ideal place to live and raise a family.		• 97% agree the library is a valuable educational resource for our community • 98% agree the library is a valuable resource for job and career development. • 91% of respondents agree the library is a valuable resource for job and career development.	educational resource for our community • 88% agree that the library is a valuable resource for job and career development. • 97% of respondents would recommend the Catawba County Library system to their friends and family.
16. To actively participate in addressing the critical challenges facing our community and to align library services in support of community goals that enhance citizens' quality of life, the library will actively seek to collaborate to share information, resources, and programming opportunities with community stakeholders; with 85% of surveyed participants and partners reporting an increased community connection and capacity to achieve their goals.	On Target • Survey to be completed in Spring	Achieved 100% agreed that working with the Catawba County Library has enhanced their organization's capacity to achieve their community goals.	Achieved 96% of surveyed participants and partners reporting an increased community connection and capacity to achieve their goals.

LIBRARY ENDOWMENT FUND

BUDGET HIGHLIGHTS

LIBRARY ENDOWMENT FUND

Fund 250

	2022/23 Actual	2023/24 Current	2024/25 Requested	2024/25 Recommended	Percent Change
Revenues					
NC Community Foundation	\$6,335	\$7,000	\$7,000	\$7,000	0.0%
Investment Earnings	1,935	0	0	0	0%
Fund Balance	0	0	0	0	0%
Total	\$8,270	\$7,000	\$7,000	\$7,000	0.0%
Expenses					
Supplies & Operations	\$6,335	\$7,000	\$7,000	\$7,000	0.0%
Total	\$6,335	\$7,000	\$7,000	\$7,000	0.0%

Projected donations and transfer funds to the endowment.

OTHER CULTURAL

Funding for community arts and cultural agencies is included in this organization.

BUDGET HIGHLIGHTS

OTHER CULTURE

Organizations: 820050 - 820100

	2022/23 Actual	2023/24 Current	2024/25 Requested	2024/25 Recommended	Percent Change
Revenues					
Miscellaneous	\$0	\$0	\$0	\$0	0%
General Fund	615,610	633,736	682,803	626,642	-1.1%
Total	\$615,610	\$633,736	\$682,803	\$626,642	-1.1%
Expenses					
Historical Association	\$125,000	\$135,000	\$140,000	\$125,000	-7.4%
Hickory Public Libraries	230,000	237,000	237,000	237,000	0.0%
Salt Block Foundation	100,000	100,000	100,000	100,000	0.0%
United Arts Council	160,610	161,736	205,803	164,642	1.8%
Total	\$615,610	\$633,736	\$682,803	\$626,642	-1.1%

The budget maintains current year funding levels for the SALT Block Foundation and the Hickory Public Libraries. Funding for the Historical Association was returned to its Fiscal Year 2023/23 level, eliminating the one-time funding provided in the current year to address HVAC and maintenance needs. The budget for the United Arts Council has been maintained at \$1 per capita, increasing in total due to increased county population.



SM



catawba county
MAKING. LIVING. BETTER.

OTHER FUNDS INFORMATION



GENERAL CAPITAL PROJECTS

BUDGET HIGHLIGHTS

GENERAL CAPITAL PROJECTS FUND

Fund 410

	2024/25 Requested	2024/25 Recommended	Percent Change
Revenues			
Sales Tax	\$463,000	\$463,000	0.0%
Municipal Revenue	16,400	16,400	0.0%
From Rescue Squad Fund	0	163,589	0%
From General Fund	7,981,954	3,754,442	-53.0%
Fund Balance Appropriated	0	985,000	0%
Total	\$8,461,354	\$5,382,431	-36.4%
Expenses			
Ongoing/Periodic Projects			
Economic Development Reserve	463,000	463,000	0.0%
Econ & Physical Dev. - Permitting/Inspections System	100,000	0	0.0%
Facilities - Agr. Resource Center Reno	4,126,057	4,126,057	0.0%
Future Projects	(2,086,215)	(2,086,215)	0.0%
Facilities - General Renovations	100,000	100,000	0.0%
General Gov't - Gov't Center Renovations - 321 Entrance Paving	250,000	0	0%
General Gov't - Gov't Center Renovations - Fire Alarm	150,000	150,000	0.0%
General Gov't - Tax Software Replacement	100,000	0	0.0%
Human Services - Human Services Campus Ravine Stabilization	500,000	440,000	-12.0%
Human Services - Social Services Building Renos - Chiller	380,000	0	0%
Libraries & Culture - Newton Branch Library	200,000	200,000	0.0%
Public Safety Project	0	163,589	0%
Public Safety - Animal Shelter HVAC Units	185,000	185,000	0.0%
Public Safety - ES Equipment Depot	552,512	0	0%
Public Safety - Jail Improvements - 07 Jail Kitchen Renovation	480,000	0	0%
Public Safety - Justice Center Reno - Boiler	210,000	210,000	0.0%
Public Safety - Justice Center Reno - Generator Replacement	320,000	0	0%
Technology - ERP System Upgrade/Replacement	1,500,000	500,000	0.0%
Technology - Infrastructure Upgrades	500,000	500,000	0.0%
Technology - Oblique Photography	\$68,000	\$68,000	0.0%
Technology - Server & Desktop Applications	363,000	363,000	0.0%
Total	\$8,461,354	\$5,382,431	0.0%

ONGOING/PERIODIC PROJECTS

- *Economic Development Reserve (\$463,000)*: The budget dedicates a portion of ¼ cent sales tax toward future economic development.
- *Facilities – Agricultural Resource Center Renovation (ARC) (\$4,126,047)*: Renovations to the East Campus building purchased from CVCC for a new ARC and relocation of Catawba Rosenwald Education Center are planned, at a projected cost of \$9 million. The budget adds \$4,126,047 to the existing project balance of \$4,873,000 by transferring

\$2,086,215 from General Capital Projects Future Projects and \$2,039,842 from funds for future schools' construction.

- *Facilities - General Renovations (\$100,000)*: The budget continues annual funding for general renovations to address needs of aging facilities.
- *General Government – Government Center Renovations - Fire Alarm Replacement (\$150,000)*: Replace the fire alarm system that is original to the building to ensure building safety.
- *Human Services – Human Services Campus Ravine Stabilization (\$440,000)*: The slope of the ravine behind the LifeSkills building on the Human Services campus needs to be stabilized.
- *Libraries & Culture - Newton Branch Library (\$200,000)*: Consistent with the recently updated Library Strategic Plan, the budget continues setting aside funds from Library Reinventing Surplus towards major renovations at the Newton Main Branch.
- *Public Safety Project (\$163,589)*: Reserves funds in a Public Safety project for future investment as needed to provide “right care, right place, right time” public safety services. Fiscal Year 2024/25 funding comes from closure of the Rescue Squads Fund.
- *Public Safety – Animal Shelter HVAC Replacement (\$185,000)*: Replacement of 11 HVAC units that are at end of life.
- *Public Safety – Justice Center Renovations - Boiler (\$210,000)*: Replacement of the Justice Center Boiler which has reached its end of life.
- *Technology – ERP/PeopleSoft Upgrade (\$500,000)*: The budget sets aside additional funding towards replacement of the County’s Enterprise Resource Planning (ERP) software. The County has used Oracles PeopleSoft product for Human Resources, Finance, Purchasing, and Budget since 1999. Oracle’s long-range plan indicates PeopleSoft support will end in 2033. Accordingly, the County is setting aside funds to build towards this major system replacement.
- *Technology - Infrastructure Upgrades (\$500,000)*: Annually the County sets aside funds for ongoing infrastructure upgrades, based on a comprehensive multi-year hardware and software replacement schedule for elements of the core network.
- *Technology – Oblique Photography (\$68,000)*: 5-directional, high quality aerial views of areas in the County. These maps are used for public safety, tax, land use, and economic development purposes. Municipalities fund 24.1%, with the remainder supported by the General Fund.
- *Technology - Server and Desktop Applications (\$363,000)*: Recurring cost to keep the County in compliance with licensing requirements for operating systems, security systems, e-mail management, database management, desktop publishing, etc. Funds are also included in this account for security software to protect the County’s network from external threats.

HOSPITAL RESERVE FUND

The Hospital maintains a balance with the County, in the Hospital Capital Reserve Fund. This Fund is intended to be used to finance and construct major Hospital capital projects, if needed, and the school nurse program at Public Health. Catawba Valley Medical Center is a public non-profit hospital and an entity or component unit of Catawba County Government. The County owns the assets but the Hospital is not a line department of the County and therefore is not included in the County budget. The Hospital is authorized to operate as an enterprise fund.

BUDGET HIGHLIGHTS

HOSPITAL RESERVE FUND

Fund 235

	2022/23 Actual	2023/24 Current	2024/25 Requested	2024/25 Recommended	Percent Change
Revenues					
Interest on Investments	\$16,801	\$5,000	\$5,000	\$5,000	0%
Fund Balance Applied	0	495,000	495,000	495,000	0%
Total	\$16,801	\$500,000	\$500,000	\$500,000	0%
Expenses					
General Fund	\$165,690	\$500,000	\$500,000	\$500,000	0%
Total	\$165,690	\$500,000	\$500,000	\$500,000	0%

The budget continues to transfer up to \$500,000 of the reserve to the General Fund in support of the school nurse initiative. The Hospital has been a vital partner in the school nurse initiative, providing up to \$1 million between this transfer and annual payments to Public Health of \$500,000 towards the effort to place school nurses in schools throughout the county's three public school systems.

ARP ACT FUND

The ARP Act Fund was established in 2021 to account for revenues received under the federal American Rescue Plan Act and expenses related to COVID-19 response.

BUDGET HIGHLIGHTS

ARP Act Fund

Fund 291

	2022/23 Actual	2023/24 Current	2024/25 Requested	2024/25 Recommended	Percent Change
Revenues					
Federal	\$6,392,406	\$1,990,602	\$475,000	\$475,000	-76.1%
Miscellaneous	203,708	0	0	0	0%
Total	\$6,596,114	\$1,990,602	\$475,000	\$475,000	-76.1%
Expenses					
Transfer to County W&S Capital Fund	\$2,695,027	\$1,510,000	\$0	\$0	-100.0%
Transfer to Gen. Fund	3,409,924	480,602	475,000	475,000	-1.2%
Capital	252,805	0	0	0	0%
Supplies & Operations	34,650	0	0	0	0%
Total	\$6,392,406	\$1,990,602	\$475,000	\$475,000	-76.1%

The budget includes a transfer to the General Fund that continues funding for the following positions approved in Fiscal Year 2021/22 using the Hire / Re-hire Above the Pre-pandemic Base authority:

- Grants Manager – Finance
- 2 EMS Supervisors – Emergency Services
- 2 Narcotics Officers – Sheriff

OPIOID SETTLEMENT FUND

In July 2021, Attorney General Josh Stein announced a historic \$26 billion agreement that will help bring desperately needed resources to communities harmed by the opioid epidemic. The agreement resolves litigation over the role of four companies in creating and fueling the opioid epidemic. The agreement also requires significant industry changes that will help prevent this type of crisis from ever happening again. A Memorandum of Agreement (MOA) between the State and local government directs how opioid settlement funds are distributed and used in our state.

BUDGET HIGHLIGHTS

Opioid Settlement Fund					Fund 293
	2022/23 Actual	2023/24 Current	2024/25 Requested	2024/25 Recommended	Percent Change
Revenues					
Opioid Settlement Revenue	\$1,730,558	\$96,753	\$335,000	\$335,000	246.2%
Total	\$1,730,558	\$96,753	\$335,000	\$335,000	246.2%
Expenses					
Opioid SU Coordinator	\$0	\$96,753	\$155,000	\$155,000	60.2%
MAT in Detention Center	\$0	\$0	\$180,000	\$180,000	0%
Total	\$0	\$96,753	\$335,000	\$335,000	246.2%

The budget appropriates the anticipated costs for the coming year for the following strategies:

- Opioid / Substance Use Disorder Program Coordinator position housed in Catawba County Public Health and related operating expenses to explore /oversee / implement the County's collaborative strategic planning efforts related to Opioid / Substance Use Disorder, and criminal justice diversion programs. While these are the two strategies most directly linked, the work will involve many of the other approved efforts as allowed by the MOA.
- Medicated Assisted Treatment (MAT) in Detention Centers to fund the use of medications in combination with counseling and behavioral therapies for the treatment of substance use disorders. For those with an opioid use disorder (OUD), medication addresses the physical difficulties that one experiences when they stop taking opioids.

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

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

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

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

WHEREAS section E.6 of the MOA states:

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

- a. Budget item or resolution required. Opioid Settlement Funds can be used for a purpose when the Governing Body includes in its budget or passes a separate resolution authorizing the expenditure of a stated amount of Opioid Settlement Funds for that purpose or those purposes during a specified period of time.
- b. Budget item or resolution details. The budget or resolution should (i) indicate that it is an authorization for expenditure of opioid settlement funds; (ii) state the specific strategy or strategies the county or municipality intends to fund pursuant to Option A or Option B, using the item letter and/or number in Exhibit A or Exhibit B to identify each funded strategy, and (iii) state the amount dedicated to each strategy for a stated period of time.

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

1. First strategy authorized:
 - a. Name of strategy: Opioid / Substance Use Disorder Program Coordinator
 - b. Strategy is included in: Exhibit A
 - c. Item letter and/or number in Exhibit A or Exhibit B to the MOA: Exhibit A Item 1
 - d. Amount authorized for this strategy: \$251,753
 - e. Period of time during which expenditure may take place:
 - f. Start date 8/7/2023 through End date 6/30/2025
 - g. Description of the program, project, or activity: Provides funding to employ an Opioid / Substance Use Disorder Program Coordinator Position and provide related operating expenses to explore /oversee / implement the County's collaborative strategic planning efforts related to Opioid / Substance Use Disorder, and criminal justice diversion programs (part of duties will be to work with Drug Court and Veterans Court).
 - h. Provider: Catawba County
2. Second strategy authorized:
 - a. Name of strategy: Medication Assisted Treatment (MAT) in Detention Centers
 - b. Strategy is included in: Exhibit A
 - c. Item letter and/or number in Exhibit A or Exhibit B to the MOA: Exhibit A, Item 11
 - d. Amount authorized for this strategy: \$180,000
 - e. Period of time during which expenditure may take place:
Start date 7/1/2024 through End date 6/30/2025
 - f. Description of the program, project, or activity: Provides medically assisted treatment for this purpose and associated therapy for inmates in the Catawba County Detention Center.

g. Provider: Catawba County Sheriff's Office and its contracted medical provider/s.

The total dollar amount of Opioid Settlement Funds appropriated across the above named and authorized strategies is \$431,753.

This the 3rd day of June, 2024.

[Seal]

C. Randall Isenhower, Chairman
Catawba County Board of Commissioners

Attest:

Dale R. Stiles, Clerk
Catawba County Board of Commissioners





catawba county
MAKING. LIVING. BETTER.

CAPITAL IMPROVEMENT PLAN



CAPITAL IMPROVEMENT PLAN

OVERVIEW

The County's Capital Improvement Plan is a five-year plan for the scheduling and appropriation of funds for major projects representing significant contributions to the overall inventory of physical assets. The types of projects traditionally included in the CIP are major non-recurring expenditures for the:

- construction, purchase or major renovation of buildings, utility systems, schools, solid waste, parks, or other physical structures
- purchase of land for utilities, right of way, schools, solid waste, parks, and sites associated with proposed public buildings
- purchase and implementation of technology
- stimulation of economic development

To be considered as a project in the CIP, the project must meet the following criteria:

- project or equipment life of greater than five years
- estimated cost of at least \$100,000 or be set aside for future spending

The CIP is a planning tool as well as a financial plan and fulfills the County's policy of planning ahead for our future facilities and equipment needs. The first year of the CIP represents the actual capital project budget appropriated for that year. Approval of the CIP therefore commits the County to the first year of the capital projects with conditional approval for those projects listed in the four future planning years. Each year, the CIP is updated (with deletion of the "prior year" data and the addition of a planning year) to maintain five-year plan with the exception of Schools Construction, which is only four years in conjunction with the County's property revaluation.

The CIP preparation is concurrent with the budget process. In the fall of each year, all County departments submit their budget requests along with any capital projects for consideration and inclusion in the CIP. The requests are reviewed by the Facilities Director and the Budget Staff and submitted to the County Manager as part of the County's budget.

Capital Projects Fund accounts for financial resources to be used for the acquisition or construction of major capital facilities and include the following:

- **General Capital Projects Fund:** to account for the financing and construction of all major general government capital projects, operating impacts to the General Fund are identified.
- **Schools Construction Fund:** to account for the financing and construction of all school projects across all the school systems. Projects are debt financed and are part of the County's long-range plan. Debt service is budgeted in the General Fund. Debt service for schools is financed through dedicated funding and by maintaining a constant contribution to debt as existing debt is retired
- **Water & Sewer and SECC Construction Funds:** to account for the financing and construction or major water and sewer capital projects in the unincorporated sections of the County and within the SECC service area. As enterprise funds, the capital plan also reflects the five-year projected operating plans.
- **Solid Waste Fund:** to account for the financing and construction of all major solid waste projects. . As an enterprise fund, the capital plan also reflects the five-year projected operating plan.

GENERAL CAPITAL PROJECTS SUMMARY		Funding in FY 2024/25	Funding in FY 2025/26	Funding in FY 2026/27	Funding in FY 2027/28	Total In 4- Year Plan
Ongoing & Periodic Projects						
Economic Development Reserve		463,000	572,000	583,000	595,000	2,213,000
Facilities - General Renovations		100,000	100,000	100,000	100,000	400,000
Libraries & Culture - Newton Branch		200,000	100,000	100,000	100,000	500,000
Public Safety Project		163,589	0	0	0	163,589
Technology - Infrastructure Upgrades		500,000	550,000	550,000	650,000	2,250,000
Technology - Oblique Photography		68,000	68,000	68,000	0	204,000
Technology - Server & Desktop Applications		363,000	363,000	188,000	188,000	1,102,000
Pay as You Go Projects						
Facilities - 1924 Courthouse Buildings/Improvements/Maint.		0	0	0	170,000	170,000
Facilities - Agricultural Resources Center		4,126,057	0	0	0	4,126,057
Future Projects		(2,086,215)	0	0	0	(2,086,215)
Human Services - Human Services Campus Ravine Stabilization		440,000	0	0	0	440,000
Human Services - Public Health Building Improvements/Maint.		0	0	220,000	0	220,000
Human Services - Social Services Buildings		0	480,000	510,000	200,000	1,190,000
General Gov't. - Government Center Improvements/Maint.		150,000	250,000	0	0	400,000
Public Safety - Animal Shelter HVAC Units		185,000	0	0	0	185,000
Public Safety - Justice Center Improvements/Maint.		210,000	2,320,000	250,000	0	2,780,000
Technology - ERP/PeopleSoft Upgrade/Replacement		500,000	1,000,000	1,000,000	1,500,000	4,000,000
Totals		5,382,431	5,803,000	3,569,000	3,503,000	18,257,431
Revenues						
From General Fund		3,554,442	5,114,600	2,869,600	2,808,000	14,346,642
From General Fund - Library Reinventing Surplus		200,000	100,000	100,000	100,000	500,000
From Rescue Squads Fund - Public Safety		163,589	0	0	0	163,589
Municipalities for Orthos & Pictometry		16,400	16,400	16,400	0	49,200
1/4 Cent Sales Tax - Economic Development		463,000	572,000	583,000	595,000	2,213,000
General Capital Fund Balance or Future Projects		985,000	0	0	0	985,000
Total Revenue		5,382,431	5,803,000	3,569,000	3,503,000	18,257,431

GENERAL CAPITAL PROJECTS	Funding in FY 2024/25	Funding in FY 2025/26	Funding in FY 2026/27	Funding in FY 2027/28	Total In 4- Year Plan	Funding Notes	General Fund Operating Impact
Ongoing & Periodic Projects							
Economic Development Reserve - A portion of increased property tax from designated new businesses, previously funded incentives, and 1/4 cent sales tax dedicated toward investment in economic development.	463,000	572,000	583,000	595,000	2,213,000	General Fund contribution	None
Facilities - General Renovations - General renovations.	100,000	100,000	100,000	100,000	400,000	General Fund contribution	None
Library - Newton Branch - Funds are set aside from Library Reinventing Surplus toward the Newton Library.	200,000	100,000	100,000	100,000	500,000	Library Reinventing Surplus contribution	Maintenance costs as budgeted in the Facilities operating budget.
Public Safety Project - Reserves funds in a Public Safety project for future investment as needed to provide “right care, right place, right time” public safety services.	163,589	0	0	0	163,589		
Technology - Infrastructure Upgrades - Recurring funds used to maintain the County's network.	500,000	550,000	550,000	650,000	2,250,000	General Fund contribution	None
Technology - Oblique Photography - 5-directional, high quality aerial views of areas in the County. These maps are used for public safety, tax, land use, and economic development purposes.	68,000	68,000	68,000	0	204,000	Municipalities fund 24.1%, w/remainder from General Capital Fund Balance	None
Technology - Server & Desktop Applications - Recurring cost to keep County in compliance with licensing requirements for operating systems, security systems, e-mail management, database management, desktop publishing, etc.	363,000	363,000	188,000	188,000	1,102,000	General Fund contribution	Maintenance costs as budgeted in the Technology operating budget.
Pay as You Go Projects					0		
Facilities - 1924 Courthouse Buildings/Improvements/Maint. - Replacement of nine HVAC units.	0	0	0	170,000	170,000	General Fund contribution	
Facilities - Agricultural Resources Center (ARC) - Renovations to East Campus building purchased from CVCC for new ARC and relocation of Catawba Rosenwald Education Center	4,126,057	0	0	0	4,126,057	Future Projects balance of \$2,086,215; Schools Construction funds previously appropriated to CREC \$2,039,842	
Future Projects	(2,086,215)	0	0	0	(2,086,215)		
Facilities - Human Services Campus Ravine Stabilization - This project will stabilize the slope behind the LifeSkills Building on the Human Services campus	440,000	0	0	0	440,000	General Fund contribution	

GENERAL CAPITAL PROJECTS	Funding in FY 2024/25	Funding in FY 2025/26	Funding in FY 2026/27	Funding in FY 2027/28	Total In 4- Year Plan	Funding Notes	General Fund Operating Impact
General Gov't - Government Center Improvements/Maint. - Fire alarm replacement \$150,000 in FY25 & asphalt resurface main campus entrance 321 \$250,000 in FY26	150,000	250,000	0	0	400,000	General Fund contribution	
Human Services - Public Health Building Improvements/Maint. - Replacement of chiller at end of life.	0	0	220,000	0	220,000	General Fund contribution	
Human Services - Social Services Buildings Improvements/Maint. - Replacement of chiller at end of life in FY25 \$380,000, gas packs at the Family Services Center in FY27 \$260,000, and flooring of all three levels of Building C \$200,000.	0	480,000	510,000	200,000	1,190,000	General Fund contribution	
Public Safety - Animal Shelter HVAC Units - Replacement of 11 HVAC units	185,000	0	0	0	185,000	General Fund contribution	
Public Safety - Justice Center Improvements/Maint. - Old JC boiler \$210,000, generator replacement including design (\$320,000), equipment and installation (\$2M) in FY26, and addition of an elevator in the old section in FY27 \$250,000.	210,000	2,320,000	250,000	0	2,780,000	General Fund contribution	
Technology - ERP/PeopleSoft Upgrade/Replacement - County has used PeopleSoft as Enterprise Resource Planning (ERP) software for Human Resources, Finance, Purchasing, and Budget since 1999. Oracle's long-range plan indicates PeopleSoft support ends in 2033. County targets having new system implemented by 2030.	500,000	1,000,000	1,000,000	1,500,000	4,000,000	General Fund contribution	
Totals	5,382,431	5,803,000	3,569,000	3,503,000	18,257,431		
Revenues							
From General Fund	4,539,454	5,214,612	2,971,612	2,912,000	15,637,678		
From General Fund - Library Reinventing Surplus	200,000	100,000	100,000	100,000	500,000		
From Rescue Squads - Public Safety	163,589	0	0	0	163,589		
Municipalities for Orthos & Pictometry	16,388	16,388	16,388	0	49,164		
1/4 Cent Sales Tax - Economic Development	463,000	472,000	481,000	491,000	1,907,000		
Total Revenue	5,382,431	5,803,000	3,569,000	3,503,000	18,257,431		

School Construction Projects 4-Year Plan	Fiscal Year 2023/24	Fiscal Year 2024/25	Fiscal Year 2025/26	Fiscal Year 2026/27	Total	Notes
Catawba County Schools - Maiden Elementary School	12,500,000		0	0	12,500,000	funding advanced in prior cycle toward total project cost of \$31,996,808
Catawba County Schools - Maiden Middle Renovations	1,400,000	1,500,000	0	0	2,900,000	FY24 funding for design services was repurposed for emergency roof repairs; FY25 budget replaces planning funds
Newton-Conover City Schools: N-CHS Phase II and Drainage Pipe Repair	2,000,000	4,000,000	16,000,000	0	22,000,000	\$2M Gurley Stadium Water Line Replacement & \$2M Phase II Planning advanced for planning
Hickory City Schools - Hickory High School Renovations	0	0	0	18,000,000	18,000,000	phased project; \$4.9M available from prev. cycle
Future Projects Reserve	(3,400,000)	(1,500,000)	0	0	(4,900,000)	
Totals	12,500,000	4,000,000	16,000,000	18,000,000	50,500,000	
Revenue						
Installment Purchase	12,500,000	4,000,000	16,000,000	18,000,000	50,500,000	
Total Revenue	12,500,000	4,000,000	16,000,000	18,000,000	50,500,000	

WATER AND SEWER CIP Summary	Funding in FY 2024/25	Funding in FY 2025/26	Funding in FY 2026/27	Funding in FY 2027/28	Funding in FY 2028/29	Total New in 5 Years
COUNTY CAPITAL PROJECTS						
SECC Sewer Projects						
Brown Chapel Rd. & Mollys Backbone Rd. LS Upgrades (3rd pumps, valves, elect)	2,000,000	0	0	0	0	2,000,000
Hickory-Catawba WWTP Future Expansion	250,000	250,000	2,000,000	2,000,000	7,250,000	11,750,000
Lake Norman Marina LS Upgrade (Impellers)	0	0	0	700,000	0	700,000
New Wastewater Conveyance	0	0	0	0	25,000,000	25,000,000
Village Center & Sherrills Ford LS Upgrades (pumps, elect, wet well, etc.) PER/Design/Construction	0	4,200,000	0	0	0	4,200,000
SECC Water Projects						
Additional 0.50 MG Water Storage Tank on Anderson Mtn. (\$8/gallon) Construction FY35	250,000	250,000	250,000	250,000	250,000	1,250,000
Buffalo Shoals Rd. Water (Construction).	2,250,000	2,250,000	2,300,000	0	0	6,800,000
Lincoln County Emergency Water Interconnect	0	1,000,000	0	0	0	1,000,000
New Booster Pump Station for SF Rd & Hwy 150	(500,000)	0	0	0	0	(500,000)
Water Treatment Capacity Purchase (3.3MGD @ \$1.50/Gal. \$4,950,000)	464,000	464,000	464,000	464,000	464,000	2,320,000
Total	4,714,000	8,414,000	5,014,000	3,414,000	32,964,000	54,520,000
COUNTY DEBT SERVICE & OPERATING COSTS						
Personal Services (3%)	178,801	184,000	190,000	196,000	202,000	950,801
General Operating (2%)	781,996	797,636	813,589	829,861	846,458	4,069,540
Hickory-Catawba Wastewater Treatment Plant Expansion Debt Payment and Operations	642,000	642,000	642,000	642,000	250,000	2,818,000
Blackburn-Plateau Water Loop Debt Payment	75,000	75,000	75,000	75,000	75,000	375,000
Southeastern Catawba County (SECC) Wastewater Collection Debt Payment	186,246	180,000	174,000	170,000	0	710,246
Transfer to Water & Sewer Capital Fund	4,714,000	8,414,000	5,014,000	3,414,000	714,000	22,270,000
Total Debt Service & Operating	6,578,043	10,292,636	6,908,589	5,326,861	2,087,458	31,193,587
TOTAL PROJECT, DEBT SERVICE, AND OPERATING EXPENSES	11,292,043	18,706,636	11,922,589	8,740,861	35,051,458	85,713,587

WATER AND SEWER CIP Summary	Funding in FY 2024/25	Funding in FY 2025/26	Funding in FY 2026/27	Funding in FY 2027/28	Funding in FY 2028/29	Total New in 5 Years
REVENUE						
1/4 cent Sales Tax (2%)	1,361,000	1,388,000	1,416,000	1,444,000	1,473,000	7,082,000
System Development Fees (1%)	1,485,698	2,200,000	2,222,000	2,244,000	2,266,000	10,417,698
Revenue Sharing Contracts (1%)	1,500,000	1,515,000	1,530,000	1,545,000	1,560,000	7,650,000
Debt Financing	0	0	2,000,000	2,000,000	32,250,000	36,250,000
Transfer from W&S Oper. & Capital Reserve Funds	4,714,000	8,414,000	5,014,000	3,414,000	714,000	22,270,000
Fund Balance Applied	2,231,345	5,189,636	(259,411)	(1,906,139)	(3,211,542)	2,043,889
TOTAL REVENUE	11,292,043	18,706,636	11,922,589	8,740,861	35,051,458	85,713,587

Water & Sewer Projects Descriptions	Funding in FY 2024/25	Funding in FY 2025/26	Funding in FY 2026/27	Funding in FY 2027/28	Funding in FY 2028/29	Total New in 5 Years	Funding Notes	Operating Impacts
COUNTY CAPITAL PROJECTS								
SECC Sewer Projects								
Brown Chapel & Mollys Backbone Lift Station Upgrades - Upgrade lift stations at Brown Chapel Rd and Mollys Backbone Rd by installing third pumps. The wet wells at these stations are designed for a third pump, but none of the required plumbing or electrical is in place to make the third pump installation possible. Bypass pumping must be used while the work is performed. While flows are relatively low, now is the time to perform these upgrades. The third pumps will be sized to maximize flows through the existing force main.	2,000,000	0	0	0	0	2,000,000		
Hickory-Catawba WWTP Future Expansion - This project builds funds for future upgrades/expansion to the WWTP. Need anticipated in FY29. (Hickory is using \$10/gallon for planning purposes. (\$10 x 1.50 mill.= \$15 Million)	250,000	250,000	2,000,000	2,000,000	7,250,000	11,750,000	issue debt working with City of Hickory	
Lake Norman Marina PS Upgrade (Impeller Upsize) - Larger impeller = more pump capacity.	0	0	0	700,000	0	700,000		

Water & Sewer Projects Descriptions	Funding in FY 2024/25	Funding in FY 2025/26	Funding in FY 2026/27	Funding in FY 2027/28	Funding in FY 2028/29	Total New in 5 Years	Funding Notes	Operating Impacts
New Wastewater Conveyance - Current estimations are that the existing conveyance system to the Hickory-Catawba WWTP will be at 70%-80% capacity in 2028 and that new/additional conveyance capacity will need to be developed. Design and permitting work should begin for this new/additional conveyance when the actual flows at the Brown Chapel Rd. Lift Station are at 50% capacity.	0	0	0	0	25,000,000	25,000,000	issue debt / use State \$20M or combo	
Village Center & Sherrills Ford LS Upgrades - Project will increase capacity of both the Village Center Lift Station and the Sherrills Ford Elem. Lift Station by maximizing the amount of flow the existing forcemains can convey. This will include the addition of a new lift station between Village Center and Sherrills Ford and the addition of a third pump at the Sherrills Ford Elementary Lift Station.	0	4,200,000	0	0	0	4,200,000		
SECC Water Projects								
Additional 0.5 MG Water Storage Tank Anderson Mtn. Based on findings from 2024 modeling, design and construct a new 0.5 MG storage tank (GST) on Anderson Mtn. (\$8/Gallon) Construction in FY35	250,000	250,000	250,000	250,000	250,000	1,250,000	0.5MG of storage required when Avg. Daily Demand exceeds 2.0 MGD or approx. 6,222 equivalent residential units \$4M.	

Water & Sewer Projects Descriptions	Funding in FY 2024/25	Funding in FY 2025/26	Funding in FY 2026/27	Funding in FY 2027/28	Funding in FY 2028/29	Total New in 5 Years	Funding Notes	Operating Impacts
Buffalo Shoals Rd. Water (Construction) - This project will complete a loop around the entire SECC service area providing system efficiencies by tying the Anderson Mtn. & Bandys storage tanks together, reducing the need for the Conover pass-through to emergency need only, will provide better fire protection to Balls Creek Campground, and improve system resiliency by combining two independent pressure zones into a single pressure zone.	2,250,000	2,250,000	2,300,000	0	0	6,800,000	Design & Easement Acquisition funded in FY23. Construction proposed for FY27.	For decreased demand on Conover Pass-through and needed system resiliency, and potentially extend the need for the additional storage tank.
Lincoln County Emergency Water Interconnect - Project scope includes an emergency interconnect between the 2 systems (similar to the existing interconnect with Mooresville) in exchange for the transfer of approximately 10,800 linear feet of Lincoln County waterlines, which currently serve Catawba County residences and businesses. Any water sold through the interconnect is subject to the revenue sharing agreement between Hickory and Catawba County.	0	1,000,000	0	0	0	1,000,000		
New Booster Pump Station for SF Rd & Hwy 150	(500,000)	0	0	0	0	(500,000)	Buffalo Shoals water line recommended instead, close	

Water & Sewer Projects Descriptions	Funding in FY 2024/25	Funding in FY 2025/26	Funding in FY 2026/27	Funding in FY 2027/28	Funding in FY 2028/29	Total New in 5 Years	Funding Notes	Operating Impacts
Water Treatment Capacity Purchase (3.3MGD @ \$1.50/Gal. \$4,950,000) - Per contract, the County will purchase up to 5 Million Gallons/Day (MGD) of Water Treatment Plant Capacity. Current purchased capacity is 1.7 MGD. Remaining 3.3 MGD must be purchased in one lump. This project builds funds for the future purchase of remaining 3.3 MGD. Per Contract, remaining 3.3 MGD of capacity to be purchased at \$1.50/gallon (\$4,950,000) in FY32.	464,000	464,000	464,000	464,000	464,000	2,320,000		
Total	4,714,000	8,414,000	5,014,000	3,414,000	32,964,000	54,520,000		
DEBT SERVICE & OPERATING								
Personal Services - 1 FTE dedicated to water & sewer.	178,801	184,000	190,000	196,000	202,000	950,801		
General Operating - Includes professional services for engineering reports on planned projects.	781,996	797,636	813,589	829,861	846,458	4,069,540		
Blackburn-Plateau Water Loop - Debt repayment for project approved in prior years. Final Payment in May 2030.	75,000	75,000	75,000	75,000	75,000	375,000	\$3 million from Economic Stimulus funds.	\$75,000 per year debt service
Southeastern Catawba County (SECC) Waste Water Collection - Debt repayment for project approved in prior	186,246	180,000	174,000	170,000	0	710,246	Funding from installment purchase	Annual debt service per cash flow
Hickory-Catawba Wastewater Treatment Plant Expansion - County's portion of debt service & operating expenses to the City of Hickory.	642,000	642,000	642,000	642,000	250,000	2,818,000	Debt service portion ends in FY27/28	\$392,000 per year debt service, \$250,000 annual operating costs
Transfer to Water & Sewer Capital Fund	4,714,000	8,414,000	5,014,000	3,414,000	714,000	22,270,000		

Water & Sewer Projects Descriptions	Funding in FY 2024/25	Funding in FY 2025/26	Funding in FY 2026/27	Funding in FY 2027/28	Funding in FY 2028/29	Total New in 5 Years	Funding Notes	Operating Impacts
Total Debt Service & Operating	6,578,043	10,292,636	6,908,589	5,326,861	2,087,458	31,193,587		
TOTAL PROJECT, DEBT SERVICE, AND OPERATING EXPENSES	11,292,043	18,706,636	11,922,589	8,740,861	35,051,458	85,713,587		

SOLID WASTE CIP Summary	Funding in FY 2024/25	Funding in FY 2025/26	Funding in FY 2026/27	Funding in FY 2027/28	Total in 4 Years
PAY AS GO CAPITAL - CAPITAL PROJECTS FUND					
Closure Project (485-20116)	(2,650,000)	0	0	0	(2,650,000)
Landfill Gas Collection Improvements (485-20113)	0	0	150,000	0	150,000
Sherrills Ford Convenience Center Improvements (485-22023)	800,000	0	0	0	800,000
Subtitle D Cell Construction (485-22017)	4,000,000	5,000,000	4,000,000	0	13,000,000
Treatment & Grinding Processing Area (485-22024)	250,000	0	0	0	250,000
Total Pay As Go Capital Projects Fund	2,400,000	5,000,000	4,150,000	0	11,550,000
PAY AS GO CAPITAL - OPERATING FUND					
Articulated Dump Truck	700,000	0	0	0	700,000
Bulldozer	0	0	455,000	475,000	930,000
Compactor, rebuild	700,000	0	0	0	700,000
Diesel Above Ground Storage Tank; 16,000 gallons	165,000	0	0	0	165,000
Chain link fencing	250,000				250,000
Excavator	0	375,000	0	0	375,000
Grinder	0	0	0	1,300,000	1,300,000
Lawnmower and/or Bush Hog	0	0	35,000	0	35,000
Loader, Track and Tire Type	375,000	0	0	0	375,000
Pickup Truck 3/4 Ton and/or 1/2 Ton	0	60,000	60,000	0	120,000
Utility Terrain Vehicle	0	0	0	27,000	27,000
Total Pay As Go Operating Fund	2,190,000	435,000	550,000	1,802,000	4,977,000
OPERATING COSTS & TRANSFERS					
Personal Services	2,500,202	2,575,000	2,652,000	2,732,000	10,459,202
General Operating	4,455,986	4,501,000	4,546,000	4,591,000	18,093,986
Landfill Closure/Post Closure Expenses	2,927,000	0	0	0	2,927,000
Landfill Closure/Post Closure Assurance Reserves	0	500,000	500,000	1,500,000	2,500,000
Add to Reserves	0	0	0	613,000	613,000
Transfer to Capital Projects Fund	1,882,174	5,000,000	4,150,000	0	11,032,174
TOTAL OPERATING	11,765,362	12,576,000	11,848,000	9,436,000	45,625,362
TOTAL EXPENSES	16,355,362	18,011,000	16,548,000	11,238,000	62,152,362
REVENUES					
Landfill User Fees	9,240,660	9,615,000	10,004,000	10,408,000	39,267,660
Tire Disposal Tax	275,000	278,000	281,000	284,000	1,118,000
White Goods Disposal Tax	80,000	81,000	82,000	83,000	326,000
Solid Waste Disposal Tax (5 year average 20% of tax paid in)	319 80,000	81,000	82,000	83,000	326,000

SOLID WASTE CIP Summary	Funding in FY 2024/25	Funding in FY 2025/26	Funding in FY 2026/27	Funding in FY 2027/28	Total in 4 Years
Solid Waste Franchise Fee	100,000	100,000	100,000	100,000	400,000
Miscellaneous & All Others Revenues	244,406	247,000	249,000	251,000	991,406
Transfer from Solid Waste Management Fund	1,882,174	5,000,000	4,150,000	0	11,032,174
Fund Balance Appropriated (Management Operating Fund)	1,008,296	2,609,000	1,600,000	29,000	5,246,296
Fund Balance Appropriated (Closure / Post Closure Reserve)	2,927,000	0	0	0	2,927,000
Fund Balance Appropriated (Capital Fund)	517,826	0	0	0	517,826
TOTAL REVENUES	16,355,362	18,011,000	16,548,000	11,238,000	62,152,362

SOLID WASTE CIP	Funding in FY 2024/25	Funding in FY 2025/26	Funding in FY 2026/27	Funding in FY 2027/28	Total in 4 Years
PAY AS GO CAPITAL - CAPITAL PROJECTS FUND					
Closure Project - Funds are reserved for expenses needed to close the C&D Landfill and the next cell closure in the MSW Landfill.	(2,650,000)	0	0	0	(2,650,000)
Landfill Gas Collection Improvements - New methane gas extraction wells and purchase associated piping, fittings, heads, etc. in completed waste areas of MSW Landfill cells. This will allow Landfill to expand the extraction of methane from these areas to increase gas flow to the renewable natural gas facility.	0	0	150,000	0	150,000
Sherrills Ford Convenience Center Site Improvements - This project will allow for needed Improvements to this site, to eliminate backups on Sherrills Ford Road, improve customer access and safety, and expand services by adding oil and antifreeze recycling.	800,000	0	0	0	800,000
Subtitle D Cell Construction - This project funds the continuum of the Subtitle D Cell Construction. The next cell is Unit 4.	4,000,000	5,000,000	4,000,000	0	13,000,000
Treatment & Grinding Processing Area - This project consists of relocating the treatment & processing of tires, grinding, mulch & compost area in conjunction with the C&D Landfill closure. Its new location will provide for a safer and more accessible area for customers.	250,000	0	0	0	250,000
Total Pay As Go Capital Projects Fund	2,400,000	5,000,000	4,150,000	0	11,550,000
OPERATING COSTS & TRANSFERS					
Replacement - Articulated Dump Truck - Used to haul daily and intermediate cover material from soil borrow areas to landfill cells, build roads, maintain landfill cap, for compliance with Federal and State regulations.	700,000	-	-	-	700,000
Replacement - Bulldozer - Dozers are used daily in the landfill to spread out waste and place cover material.	-	-	455,000	475,000	930,000
Compactor, (REBUILD) - Instead of purchasing new, Compactor is rebuilt. Program rebuilds, engine, transmission, drive trains, final drives, exhaust system, fuel system, Hydraulic system, electrical system, updates cab, and repairs wheels and frame. Provides a 5,000 warranty	700,000	-	-	-	700,000
Replacement - Diesel Above Ground Storage Tank - The 16,000 gallon fuel storage tank is needed to maintain the quantity of diesel fuel used in landfill daily operations. (Replacement moved from FY24 to FY25)	165,000	-	-	-	165,000
Chain Link Fencing - State regulations require Municipal Solid Waste landfills to be secure at all times.	250,000	-	-	-	250,000

SOLID WASTE CIP	Funding in FY 2024/25	Funding in FY 2025/26	Funding in FY 2026/27	Funding in FY 2027/28	Total in 4 Years
Replacement - Excavator - Excavators are used in obtaining soils needed for landfill operations. Replacements are scheduled according to Solid Waste financial analysis and planning.	-	375,000	-	-	375,000
Replacement - Grinder - Grinders are used in Treatment & Processing to grind certain debris into mulch and compost for sale	-	-	-	1,300,000	1,300,000
Replacement - Lawnmower & Bush Hog - Lawn mowers and bush hogs are used to maintain property associated with the Landfill and Solid Waste Management.	-	-	35,000	-	35,000
Replacement - Loaders Track & Tire Type - Loaders are used for loading all types of materials into grinder tubs, truck beds, etc.	375,000	-	-	-	375,000
Replacement - Pickup Truck 3/4 Ton and/or 1/2 Ton - 3/4 ton or 1/2 ton pickups are replaced as necessary according to the Solid Waste financial analysis and planning.	-	60,000	60,000	-	120,000
Replacement - Utility Terrain Vehicle - Utility vehicle will replace a 2003 Kubota. UTV's are used to access gas wells for monthly monitoring, air quality surface sweeps on 120 acres of Landfill, and collecting storm water samples.	-	-	-	27,000	27,000
Total Pay as Go	2,190,000	435,000	550,000	1,802,000	4,977,000



catawba county
MAKING. LIVING. BETTER.

APPENDIX



FINANCIAL STATISTICS, STATEMENTS & POLICIES

Investment Policy

SCOPE

This investment policy applies to all financial assets of Catawba County. The County combines the cash resources of its various funds into a single pool in order to maximize investment earnings. Each fund's portion of total cash and investments is shown by fund type in the combined balance sheet of the County's Comprehensive Annual Financial Report. This policy applies to all transactions involving the financial assets and related activity of all the various funds accounted for in the County's Comprehensive Annual Financial Report.

OBJECTIVES

Funds of the County will be invested in accordance with North Carolina General Statute 159-30, the County's Investment Policy and written administrative procedures. The County's investments shall be undertaken in a manner that (1) seeks to ensure the preservation of capital in the overall portfolio (safety), (2) provides for sufficient liquidity to meet the cash needs of the County's various operations (liquidity), and (3) attains a fair market rate of return (yield). Cash management functions will be conducted in such a manner as to ensure that adequate funds will always be available to meet the County's financial obligations and to provide the maximum amount of funds available for investment at all times.

RESPONSIBILITY

In accordance with North Carolina General Statutes, the Chief Financial Officer is designated as the Investment Officer of the County and is responsible for the County's financial assets. The Chief Financial Officer is also responsible for investment decisions and activities and shall develop and maintain written administrative procedures for the operation of the cash management and investment program, consistent with North Carolina General Statutes. In order to promote the efficiency of investment duties and related activities, the Chief Financial Officer may, at his option, designate one or more members of his staff to perform the functions of cash management and investing. Such delegation shall not relieve the Chief Financial Officer of responsibility for all transactions and executions performed by the designated individuals.

The standard of prudence to be used by the Investment Officer shall be the "prudent person" standard and shall be applied in the context of managing an overall portfolio. It states that investment officers acting in accordance with North Carolina General Statutes, this policy, written administrative procedures, and exercising due diligence, shall be relieved of personal responsibility for an individual security's credit risk or market price change, provided deviations from expectations are reported in a timely fashion and appropriate action is taken to control adverse developments. Investments shall be made with judgment and care, under circumstances then prevailing, which persons of prudence, discretion and intelligence exercise in the

management of their own affairs, not for speculation, but for investment, considering the probable safety of their capital as well as the probable income to be derived.

ETHICS AND CONFLICTS OF INTEREST

The Chief Financial Officer, designated Investment Officer and employees involved in the investment process shall refrain from personal business activity that could conflict with proper execution and management of the investment program, or which could impair their ability to make impartial investment decisions. Investment officials and employees shall disclose to the County Manager any material interests in financial institutions that conduct business with Catawba County, and they shall further disclose any personal financial/investment positions that could be related to the performance of the County's portfolio. This disclosure need not include normal banking or brokerage relationships that are at normal market rates and conditions available to the general public.

STATUTORY AUTHORIZATION

The legal limitations of local government investments are defined in North Carolina G.S. 159-30. Accordingly, the following classes of securities are indicative of the investments utilized by Catawba County:

- A. Obligations of the United States or obligations fully guaranteed both as to principal and interest by the United States.
- B. Obligations of the Federal Financing Bank, the Federal Farm Credit Bank, the Bank for
- C. Cooperatives, the Federal Intermediate Credit Bank, the Federal Land Banks, the Federal
- D. Home Loan Banks, the Federal Home Loan Mortgage Corporation, the Federal National
- E. Mortgage Association, the Government National Mortgage Association, the Federal
- F. Housing Administration, the Farmers Home Administration and the U.S. Postal Service.
- G. Obligations of the State of North Carolina.
- H. Deposits at interest or purchase of certificates of deposit with any bank, savings and loan association or trust company in North Carolina, provided such deposits or certificates of deposit are fully collateralized.
- I. Prime quality commercial paper bearing the highest rating of at least one nationally recognized rating service and not bearing a rating below the highest (A1, P1, F1) by any nationally recognized rating service which rates the particular obligation.
- J. Participating shares in a mutual fund for local government investment (such as the N.C. Capital Management Trust), which is certified by the N.C. Local Government Commission.

ADMINISTRATIVE RESTRICTIONS

In addition to the previously noted limitations on appropriate securities, Catawba County's investment activities are further restricted in the following manner:

It is the policy of Catawba County to diversify its investment portfolio. Assets held shall be diversified to eliminate the risk of loss resulting from the over concentration of assets in a specific issuer or specific class of securities. Diversification strategies shall be determined and revised periodically by the Chief Financial Officer. Portfolio maturities shall be staggered to avoid undue concentration of assets in a specific maturity sector. Maturities selected shall provide for stability of income and reasonable liquidity.

- Catawba County will invest its short-term investments (< one year) based on cash flow analysis
- Catawba County will invest minimal levels in money market funds or local government investment pools unless these instruments have higher yields
- Short-term investments will be aggressively managed to maximize yield
- Reserve funds and other funds with longer-term investment horizons (> one year) will be invested in higher yield, longer maturing investments to maximize the investment opportunity available.

Catawba County recognizes that investment risks can result from issuer defaults, market price changes or various technical complications leading to temporary illiquidity. Portfolio diversification is employed as a way to minimize default risk. No individual investment transaction shall be undertaken that jeopardizes the capital position of the overall portfolio. In the event of a default by a specific issuer, the Chief Financial Officer shall review and, if appropriate, proceed to liquidate securities having comparable credit risks.

SELECTION OF SECURITIES

The Chief Financial Officer, or his designee, will determine which instruments shall be purchased and sold, and the desired maturity date(s) that are in the best interest of the County. All brokers and dealers transacting business with the County must be licensed to do business within North

Carolina. They must also have extensive knowledge of NC General Statutes and have references from other North Carolina local governments. The selection of an instrument will involve the evaluation of, but not be limited to, the following factors:

- A. Cash flow projections and requirements
- B. Current market conditions
- C. Overall portfolio balance and makeup
- D. Relative liquidity of the instrument

CUSTODY AND SAFEKEEPING OF SECURITIES

Catawba County will maintain a third party safekeeping account for all investments (generally provided by the County's primary bank), or take physical possession of them. Some securities, primarily certificates of deposit, will not be kept in the third party safekeeping account, but will be kept by the Investment Officer in the vault of the County Finance Department. Transactions will be processed on a delivery versus payment basis, which insures that securities are deposited in an eligible financial institution prior to the release of funds.

INTERNAL CONTROLS

The Chief Financial Officer is responsible for establishing and maintaining a system of internal controls. The internal control structure shall be designed to provide reasonable assurances that the assets of Catawba County are protected from loss, theft, or misuse by third parties or County employees. Accordingly, the Chief Financial Officer shall establish a process for an annual independent review by an external auditor to assure compliance with policies and procedures.

REPORTING

The Chief Financial Officer shall prepare an investment report on a semi-annual basis, including a management summary that provides an analysis of the status of the current investment portfolio. The report will include the following:

- Listing of individual securities held at the end of the reporting period.
- Average weighted yield to maturity of portfolio on investments.
- Listing of investments by maturity date.
- Percentage of each type of investment in the total portfolio.

**Assessed Valuation and Actual Value of Taxable Property
Last Ten Fiscal Years**

Fiscal Year	Real Property	Personal Property	Public Utility Property	Total Taxable Assessed Value	Total Direct Tax Rate ⁽¹⁾	Estimated Real Market Value
2014	12,224,185,313	3,790,836,072	685,580,853	16,700,602,238	0.530	16,192,168,158
2015	12,267,687,100	3,622,784,098	746,952,594	16,637,423,792	0.530	16,249,070,995
2016 ⁽²⁾	11,564,008,687	3,742,083,773	788,247,696	16,094,340,156	0.575	16,261,837,078
2017	11,682,762,282	3,910,899,616	827,530,781	16,421,192,679	0.575	16,571,997,860
2018	11,821,086,656	4,032,470,698	846,131,001	16,699,688,355	0.575	17,439,106,470
2019	11,984,593,390	4,339,896,854	856,998,611	17,181,488,855	0.575	18,580,608,689
2020 ⁽²⁾	13,101,976,344	4,431,826,297	922,892,477	18,456,695,118	0.575	18,821,838,791
2021	13,386,384,363	4,761,084,974	987,346,080	19,134,815,417	0.575	20,837,215,961
2022	13,586,700,647	5,161,064,795	1,088,939,158	19,836,704,600	0.575	21,309,644,077
2023	13,881,215,480	5,331,939,160	1,177,969,708	20,391,124,348	0.575	22,198,505,303

⁽¹⁾ Tax rate expressed in dollars of tax per \$100 of assessed valuation.

⁽²⁾ Increase as a result of the County 4-year real property revaluation cycle.

Source: Catawba County Property Appraiser

CATAWBA COUNTY, NORTH CAROLINA

Table 6
Page 1 of 2

Property Tax Rates - Direct and Overlapping Governments ⁽¹⁾
Last Ten Fiscal Years

	Fiscal Year				
	2023	2022	2021	2020	2019
Catawba County					
Property Tax	0.5750	0.5750	0.5750	0.5750	0.5750
Fire Districts:					
Bandys	0.1150	0.1150	0.1150	0.0780	0.0820
Catawba Rural	0.1300	0.1300	0.1300	0.1300	0.1000
Claremont Rural	0.1300	0.1100	0.1100	0.0900	0.0900
Conover Rural	0.1150	0.1100	0.1100	0.1100	0.1100
Cooksville	0.0750	0.0750	0.0750	0.0750	0.0620
Hickory Rural	0.1500	0.1500	0.1500	0.1500	0.1200
Long View Rural	0.1130	0.0830	0.0830	0.0830	0.0730
Maiden Rural	0.1053	0.0753	0.0753	0.0753	0.0800
Mountain View	0.0770	0.0718	0.0718	0.0718	0.0750
Newton Rural	0.1500	0.1300	0.1300	0.1200	0.1200
Oxford	0.0650	0.0650	0.0650	0.0650	0.0650
Propst	0.0770	0.0620	0.0620	0.0620	0.0620
Sherrills Ford	0.1300	0.1300	0.1300	0.1300	0.1100
St. Stephens	0.1200	0.1200	0.1200	0.1200	0.1200
Municipalities:					
Town of Brookford	0.5200	0.5200	0.5200	0.5200	0.5200
Town of Catawba	0.5800	0.5800	0.5800	0.5800	0.5800
Town of Long View	0.5700	0.5700	0.5700	0.5700	0.5700
Town of Maiden	0.3800	0.3800	0.3800	0.3800	0.3800
City of Claremont	0.4900	0.0490	0.0490	0.0490	0.4900
City of Conover	0.5000	0.0500	0.0500	0.0500	0.5000
City of Hickory	0.6275	0.6275	0.5875	0.5875	0.5665
City of Newton	0.5400	0.5400	0.5400	0.5400	0.5400
Total Maximum Rate - Fire District	0.7250	0.7250	0.7250	0.7250	0.6950
Total Maximum Rate - Municipalities	1.2025	1.2025	1.1625	1.1625	1.1550

⁽¹⁾ All tax rates are expressed in dollars of tax per \$100 of assessed valuation. For the above years, the tax levies were assessed at one hundred percent (100%) of the actual value.

Source: Catawba County Tax Collector

CATAWBA COUNTY, NORTH CAROLINA

Table 6
Page 2 of 2

Property Tax Rates - Direct and Overlapping Governments ⁽¹⁾
Last Ten Fiscal Years

	Fiscal Year				
	2018	2017	2016	2015	2014
Catawba County					
Property Tax	0.5750	0.5750	0.5750	0.5300	0.5300
Fire Districts:					
Bandys	0.0820	0.0820	0.0820	0.0700	0.0700
Catawba Rural	0.1000	0.1000	0.0850	0.0700	0.0700
Claremont Rural	0.0900	0.0800	0.0800	0.0700	0.0700
Conover Rural	0.0900	0.0900	0.0900	0.0700	0.0700
Cooksville	0.0620	0.0620	0.0620	0.0617	0.0617
Hickory Rural	0.1200	0.0900	0.0900	0.0700	0.0700
Long View Rural	0.0730	0.0730	0.0730	0.0650	0.0546
Maiden Rural	0.0800	0.0800	0.0750	0.0700	0.0600
Mountain View	0.0750	0.0750	0.0600	0.0600	0.0600
Newton Rural	0.0900	0.0900	0.0900	0.0850	0.0700
Oxford	0.0650	0.0650	0.0650	0.0558	0.0558
Propst	0.0620	0.0620	0.0620	0.0615	0.0615
Sherrills Ford	0.1100	0.1100	0.0810	0.0800	0.0700
St. Stephens	0.1200	0.1200	0.0900	0.0900	0.0700
Municipalities:					
Town of Brookford	0.5200	0.5200	0.5200	0.5200	0.5200
Town of Catawba	0.4800	0.4800	0.4800	0.4800	0.4800
Town of Long View	0.5200	0.5200	0.4200	0.4200	0.4200
Town of Maiden	0.3800	0.3800	0.3800	0.3800	0.3800
City of Claremont	0.4900	0.4900	0.4900	0.4600	0.4600
City of Conover	0.4700	0.4700	0.4700	0.4300	0.4000
City of Hickory	0.5665	0.5665	0.5665	0.5000	0.5000
City of Newton	0.5400	0.5400	0.5400	0.5100	0.4800
Total Maximum Rate - Fire District	0.6950	0.6950	0.6650	0.6200	0.6000
Total Maximum Rate - Municipalities	1.1415	1.1415	1.1415	1.0500	1.0500

⁽¹⁾ All tax rates are expressed in dollars of tax per \$100 of assessed valuation. For the above years, the tax levies were assessed at one hundred percent (100%) of the actual value.

Debt Management Policy

INTRODUCTION

The County currently holds a bond rating of Aa1 from Moody's and AA from Standard and Poor's. Catawba County recognizes that a formal debt policy is essential to effective financial management. Adherence to a debt management policy signals to rating agencies and capital markets that the government is well managed and therefore likely to meet its debt obligations in a timely manner. In addition, it helps to insure that a government maintains a sound financial position and that credit quality is protected. Debt management policies are written guidelines, allowances and restrictions that guide the debt issuance process and it is a recommended practice of the Government Finance Officers Association (GFOA).

Many of the processes for approval, sale and repayment of debt are controlled by North Carolina General Statutes and may not all be repeated within this policy. This debt policy is to be used in conjunction with those laws and regulations along with the operating and capital budgets and other financial policies. Objectives of the debt policy have been established to assist the County in retaining its bond ratings and include:

- Funding a Capital Improvement Plan
- Maintaining an appropriate mix of pay-as-you-go and debt funding
- Maintaining an adequate fund balance, including an appropriate level of unassigned fund balance
- Structuring debt repayment schedules that observers expect of highly rated (AA or AAA) counties

DEBT INSTRUMENTS

The County will use appropriate debt instruments to provide funding for capital assets and improvements at the lowest cost with minimal risk:

General Obligation Bonds

General Obligation Bonds are bonds secured by a promise to levy taxes in an amount necessary to pay debt service, principal and interest, coming due each fiscal year until repaid. General obligation bonds are backed by the full faith and credit of the County. These bonds are authorized by a referendum or by non-voted (2/3) authorization by the governing body. The non-voted authorization allows governments to issue up to two-thirds of the previous year's net debt reduction without a referendum.

Revenue and Special Obligation Bonds

Revenue bonds are bonds that pledge revenues generated by the debt-financed asset or by the operating system of which that asset is a part. Special Obligation Bonds are bonds that are payable from the pledge of revenues other than locally levied taxes.

Other Financing Options

Installment financings are alternative financing methods that do not require a referendum. Certificates of Participation or Limited Obligation Bonds represent an undivided interest in the payments made by a public agency pursuant to a financing lease or an installment purchase

agreement. The security for this financing is represented by a lien on the property acquired or constructed.

An Installment Purchase Contract is an agreement with a financial institution in which the equipment or property is acquired and periodic payments are made to satisfy the debt service.

The County will typically use this type of financing to finance a capital asset for ten to fifteen years with the capital asset being used as collateral for the loan. In other cases, this financing will be used for short-term equipment/vehicle purchases of three to five years.

The County will use pay-as-you-go funding for capital improvements or capital assets having a cost of less than \$250,000 or assets having a useful life of less than ten years unless budgetary constraints require the use of financing to acquire the necessary funding for those capital improvements or capital assets.

PURPOSES FOR DEBT ISSUANCE

The County may issue debt for the purpose of acquiring or constructing capital assets including land, buildings, machinery, equipment, fixtures and any other eligible expenses of a project and for making major renovations to existing capital improvements that are for the good of the public. Exceptions to this rule will be considered on a case-by-case basis to determine if the contemplated debt is in the best interest of the County. Long-term debt shall not be used for financing ongoing operational expenses. When applicable, debt issuance will be pooled together to minimize issuance expense.

Before issuing any new debt the County will consider the following factors:

- Global, national and local financial environment and economy
- Current interest rates and expected interest rate changes
- Cash position and current debt position
- Availability of funds to repay the debt
- Urgency of current capital needs and flexibility to meet future needs
- Appropriate debt issuance practices and debt structuring

DEBT STRUCTURE

The debt structure is made up of the type of debt, interest rate and principal maturity schedule. This could include General Obligation Bonds, Revenue or Special Obligation Bonds or other installment financings. The cost of taxable debt is typically higher than the cost of tax-exempt debt; however, the issuance of taxable debt is mandated in some circumstances and may allow flexibility in subsequent contracts with users or managers of the improvements constructed with bond proceeds. The County will usually issue obligations on a tax-exempt basis, but may occasionally issue taxable obligations when there is an expected benefit from doing so. The County shall establish an affordable debt level to preserve credit quality and insure sufficient revenue is available to pay annual debt service obligations.

General Obligation Bonds will generally be competitively bid with no more than a 20-year life unless there are compelling factors which make it necessary to extend beyond and applicable law allows a longer term. In a competitive sale, the County may sell its debt obligations by allowing an interested underwriter or syndicate to submit a proposal to purchase and issue bonds. The

bonds are awarded to the underwriter presenting the best bid according to stipulated criteria set forth in the notice to sale.

Negotiated sales or private placements may be used where allowed when complex financing or sales structure is a concern with regard to marketability. In a negotiated sale, the bonds may be sold through an exclusive arrangement between the County and an underwriter or underwriting syndicate. At the end of successful negotiations, the issue is awarded to the underwriter. This method offers the most flexibility to the County. The criteria used to select an underwriter or syndicate in negotiated sales should include, but not be limited to the following: overall experience, marketing philosophy, capability, recent experience, underwriter's discount and overall expenses.

The County may elect to sell its debt obligations through a private placement with a financial institution when appropriate. Selection through private placement shall be determined through a Request for Proposal (RFP) process.

Debt service for each issue will be structured in an attempt to minimize the County's interest payments over the life of the issue while taking into account the existing debt obligations of the County. Any debt issued shall not have a maturity date beyond the useful life of the asset being acquired or constructed by the debt proceeds.

The County may also consider various financing methods including fixed or variable interest rate debt in order to minimize the interest costs over the life of the issue. The use of these methods will be evaluated based on market conditions and the maximum benefit to the County while minimizing the County's risk. When appropriate, the County may choose to issue securities that pay a rate of interest that varies according to a predetermined formula or results from a periodic remarketing of the securities or reset date determined by the bondholder. The County will limit the issuance of variable rate debt to help maintain the County's credit rating. The County's long term variable rate debt will not exceed 10 percent of the total outstanding general debt.

Investment of bond proceeds will be consistent with those authorized by existing state law, the County's investment policy and applicable bond covenants. Bond proceeds shall be invested and tracked separately from other investments.

DEBT RATIOS

The County will use an objective, analytical approach to determine the amount of debt to be considered for authorization and issuance. This process involves the comparison of generally accepted debt ratios from similar counties to the current County ratios. These ratios will be reevaluated every five (5) years or sooner as market conditions dictate. The County shall adhere to the following ratios:

Net Direct Debt Per Capita

This ratio measures the burden of direct debt placed on the population supporting the debt. This is widely used by rating agencies as a measure of an issuer's ability to repay the debt. The County's General Obligation debt per capita will be in line with other North Carolina counties that maintain the same credit rating. The County will maintain per capita debt that does not exceed \$2,000.

Net Direct Debt as a Percentage of Assessed Valuation

This ratio measures debt levels against the property tax base that generates the tax revenues used as the main source of debt repayment. The County will maintain its debt at no more than 1.50 percent of the countywide assessed value (legal limit is 8 percent).

Net Direct Debt Service as a Percentage of Operational Budget

This ratio reflects the County's budgetary flexibility to adjust spending levels as economic conditions change. The County will maintain its net debt service at no more than 20 percent of the operational budget.

Ten-Year Payout Ratio

This ratio measures how quickly the County retires its outstanding indebtedness. A higher payout ratio preserves the County's capacity to borrow for future capital needs. The County will maintain its ten-year payout at a 65 percent level or higher.

REFINANCING OF OUTSTANDING DEBT

The County will continually review its outstanding debt and recommend issue for refunding as market opportunities arise. Debt shall only be refinanced for the purpose of achieving debt service savings, unless required to achieve specific debt management goals of the County. The estimation of net present value savings should be, at a minimum, in the range of 3 percent of the refunded maturities before a refunding process would be considered unless the County otherwise determines the annual savings warrant the refunding. The County will not refinance debt for the purpose of deferring scheduled debt service, unless unique circumstances are present. The County is aware that refinancing for the purpose of deferring debt service may have an impact on its credit rating.

The County may issue advance refunding bonds when advantageous, legally permissible and prudent while net present value savings are achieved. Advance refunding transactions are those undertaken in advance of the first date the refunded debt can be called for optional redemption and will require an establishment of an escrow account for the defeasance of the refunded debt. All costs incurred in completing the refunding shall be taken into account when determining the net present value savings.

The County may issue current refunding bonds when advantageous, legally permissible and prudent while net present value savings are achieved. Current refunding transactions shall be considered whenever possible. These transactions are undertaken at or after the call date on outstanding debt and provide for redemption and replacement of refunded debt within ninety days of issuance of the refunding debt.

PAY-AS-YOU-GO FUNDING

The County shall use pay-as-you-go and other alternative sources of funding for capital projects to minimize debt levels. To have an effective pay-as-you-go program, at least one funding source must be identified that is consistent, reliable and large enough to provide for capital needs in an amount that reduces dependency on debt. In order to reduce the impact of capital programs on future years, the County will annually appropriate funds for its capital improvement plan. The County will also appropriate proceeds from the sale of capital assets and land, as deemed appropriate, for capital projects. This practice will allow additional funding of capital improvement

projects and reduce the County's dependence on borrowing. Pay-as-you-go funding will save money by eliminating interest expense on funded projects and will improve financial flexibility in the event of sudden revenue shortfalls or emergency spending.

ISSUANCE OF DEBT

The scheduling and amount of bond sales and installment purchase transactions will be recommended by the Chief Financial Officer and County Manager. The Board of County Commissioners must approve the sale. These decisions will be based upon the identified cash flow requirements for each project to be financed as well as market conditions and other relevant factors including debt ratios. If the cash requirements for capital projects are minimal in any given year, the County may choose not to issue the debt and fund the project costs and reimburse these costs when financing is arranged. In these situations, the County will adopt a reimbursement resolution prior to the expenditure of project funds.

Fixed rate General Obligation Bond sales are conducted on a competitive basis by the Local Government Commission (LGC), a division of the Office of State Treasurer. Variable rate bonds, revenue and special obligation bonds will be sold on a negotiated basis with a selected underwriter.

The County must receive an opinion acceptable to the market from a nationally recognized law firm that each financing transaction complies with applicable laws and all agreements in connection with any financing are legal, valid and binding obligations of the County.

CONTINUING DISCLOSURE

In accordance with the Securities and Exchange Commission (SEC), Rule 15c-2-12, the County will provide financial and operating information to the repository or repositories designated by the SEC. Where applicable, the county will also provide its Comprehensive Annual Financial Report (CAFR) and other relevant information to rating agencies, corporate trustees and financial institutions as required by continuing disclosure requirements within all debt financing documents.

ARBITRAGE LIABILITY MANAGEMENT

The County will maintain a system of record keeping and reporting to meet the arbitrage and rebate compliance requirements of the federal tax code. This effort includes tracking investment earnings on bond proceeds, calculating rebate payments in compliance with tax law and remitting applicable earnings to the federal government in a timely manner in order to preserve the tax-exempt status of the County's outstanding debt issues.

It is the County's policy to minimize the cost of arbitrage rebate and yield restriction while strictly complying with the applicable laws. Because of the complexity of arbitrage rebate regulations and the severity of non-compliance penalties, arbitrage calculation will be performed by qualified arbitrage professionals in strict adherence to applicable laws and regulations. These calculations will be done in accordance with required Internal Revenue Service reporting dates.

FINANCING TEAM, ADMINISTRATION AND IMPLEMENTATION

The County will provide for a solicitation and selection process for securing all professional services required in connection with any debt issues. The service professionals selected will be required to follow the County's debt management policy with the goal of continuity, quality service and competitive prices.

The County Manager and Chief Financial Officer are responsible for the administration and issuance of debt including the completion of specific tasks and responsibilities included in this policy.

CATAWBA COUNTY, NORTH CAROLINA
General Long-Term Debt Requirements and Maturity Schedule
June 30, 2023

Schedule J-1

Fiscal Year Ended June 30	Governmental Activities			Business Type Activities		
	Debt Principal	Interest	Total	Debt Principal	Interest	Total
2024	16,972,316	4,478,438	21,450,754	498,608	12,651	511,259
2025	14,005,942	4,160,621	18,166,563	254,710	8,439	263,149
2026	12,585,897	3,747,834	16,333,731	249,756	5,969	255,725
2027	12,276,936	3,361,080	15,638,016	246,449	3,545	249,994
2028	12,064,309	3,017,077	15,081,386	242,507	1,173	243,680
2029-2033	36,657,030	10,458,240	47,115,270	150,000	-	150,000
2034-2038	23,038,000	4,885,972	27,923,972	-	-	-
2039-2043	<u>11,540,000</u>	<u>1,203,938</u>	<u>12,743,938</u>	<u>-</u>	<u>-</u>	<u>-</u>
	<u>\$ 139,140,430</u>	<u>\$ 35,313,200</u>	<u>\$ 174,453,630</u>	<u>\$ 1,642,030</u>	<u>\$ 31,777</u>	<u>\$ 1,673,807</u>

CATAWBA COUNTY, NORTH CAROLINA

Table 1
Page 1 of 2

Net Position by Component
Last Ten Fiscal Years
(accrual basis of accounting)

	Fiscal Year				
	2023	2022	2021	2020	2019
Governmental activities:					
Net investment in capital assets	\$ 134,654,820	\$ 131,737,711	\$ 124,449,252	\$ 115,574,093	\$ 102,979,361
Restricted	77,672,252	36,821,265	50,609,042	39,677,297	47,104,886
Unrestricted	2,544,137	10,189,348	(35,914,333)	(40,780,172)	(47,734,012)
Total governmental activities net position	<u>214,871,209</u>	<u>178,748,324</u>	<u>139,143,961</u>	<u>114,471,218</u>	<u>102,350,235</u>
Business-type activities:					
Net investment in capital assets	75,539,961	74,283,661	70,980,887	68,855,090	64,560,596
Unrestricted	<u>35,749,473</u>	<u>32,268,436</u>	<u>43,799,475</u>	<u>44,606,556</u>	<u>47,132,939</u>
Total business-type activities net position	<u>111,289,434</u>	<u>106,552,097</u>	<u>114,780,362</u>	<u>113,461,646</u>	<u>111,693,535</u>
Primary government:					
Net investment in capital assets	210,194,781	206,021,372	195,430,139	184,429,183	167,539,957
Restricted	77,672,252	36,821,265	50,609,042	39,677,297	47,104,886
Unrestricted	<u>38,293,610</u>	<u>42,457,784</u>	<u>7,885,142</u>	<u>3,826,384</u>	<u>(601,073)</u>
Total primary government net position	<u>\$ 326,160,643</u>	<u>\$ 285,300,421</u>	<u>\$ 253,924,323</u>	<u>\$ 227,932,864</u>	<u>\$ 214,043,770</u>

Data Source

Audited Financial Statements

CATAWBA COUNTY, NORTH CAROLINA

Table 1
Page 2 of 2

Net Position by Component
Last Ten Fiscal Years
(accrual basis of accounting)

	Fiscal Year				
	2018	2017	2016	2015	2014
Governmental activities:					
Net investment in capital assets	\$ 102,894,759	\$ 92,137,818	\$ 82,024,110	\$ 75,032,918	\$ 73,669,285
Restricted	26,520,247	32,847,390	37,336,072	55,052,023	61,304,988
Unrestricted	<u>(31,770,408)</u>	<u>(20,049,846)</u>	<u>(17,909,411)</u>	<u>(49,201,049)</u>	<u>(70,537,217)</u>
Total governmental activities net position	<u>97,644,598</u>	<u>104,935,362</u>	<u>101,450,771</u>	<u>80,883,892</u>	<u>64,437,056</u>
Business-type activities:					
Net investment in capital assets	60,993,467	57,243,979	53,727,147	51,643,356	49,571,504
Unrestricted	<u>46,791,325</u>	<u>46,440,583</u>	<u>47,385,811</u>	<u>46,123,218</u>	<u>45,362,525</u>
Total business-type activities net position	<u>110,092,779</u>	<u>103,684,562</u>	<u>101,112,958</u>	<u>97,766,574</u>	<u>94,934,029</u>
Primary government:					
Net investment in capital assets	163,888,226	149,381,797	135,751,257	126,676,274	123,240,789
Restricted	28,828,234	32,847,390	37,336,072	55,052,023	61,304,988
Unrestricted	<u>15,020,917</u>	<u>26,390,737</u>	<u>29,476,400</u>	<u>(3,077,831)</u>	<u>(25,174,692)</u>
Total primary government net position	<u>\$ 207,737,377</u>	<u>\$ 208,619,924</u>	<u>\$ 202,563,729</u>	<u>\$ 178,650,466</u>	<u>\$ 159,371,085</u>

Data Source
Audited Financial Statements

Changes in Net Position
Last Ten Fiscal Years
(accrual basis of accounting)

	Fiscal Year				
	2023	2022	2021	2020	2019
Expenses					
Governmental activities:					
General government	\$ 14,546,056	\$ 12,447,523	\$ 13,652,217	\$ 12,155,897	\$ 11,645,266
Public safety	62,766,431	52,626,431	51,540,354	50,525,230	42,615,139
Environmental protection	919,966	707,228	632,202	620,215	629,550
Economic and physical development	30,298,998	23,117,588	21,826,814	20,154,248	18,490,744
Human services	54,721,694	48,364,606	48,364,606	46,071,393	44,620,992
Culture and recreation	4,457,230	3,974,978	3,843,536	3,786,087	3,372,144
Education	69,572,807	61,203,839	65,156,094	58,197,754	65,517,013
Interest on long-term debt	3,353,695	2,562,883	3,951,535	4,064,107	4,318,642
Total governmental activities expenses	240,636,877	205,005,076	203,716,266	195,574,931	191,209,490
Business-type activities:					
Solid waste management	7,277,256	6,944,338	6,629,739	8,122,386	6,576,468
Water and sewer	6,963,208	2,786,959	1,624,959	3,040,068	3,210,852
Total business-type activities expenses	14,240,464	9,731,297	9,731,297	11,162,454	9,787,320
Total primary government expenses	254,877,341	214,736,373	213,447,563	206,737,385	200,996,810
Program Revenues					
Governmental activities:					
Fees, fines, and charges for services:					
General government	2,418,527	1,930,031	1,960,548	2,010,935	2,413,382
Public safety	11,163,077	10,767,020	9,794,544	8,325,780	8,753,953
Environmental protection	42,037	30,545	16,175	24,502	40,791
Economic and physical development	6,156,230	5,442,985	4,454,616	3,472,412	2,639,454
Human services	11,158,175	3,012,971	1,927,447	2,199,185	1,986,009
Culture and recreation	43,559	(218,953)	70,270	60,759	63,150
Education	416,781	355,119	344,400	-	-
Operating grants and contributions	43,644,291	59,025,254	36,094,621	31,304,752	29,495,898
Capital grants and contributions	63,712	14,472	14,472	565,040	465,997
Total governmental activities program revenues	75,106,389	68,820,444	80,359,444	47,963,365	45,858,634
Business-type activities:					
Fees, fines, and charges for services	11,939,366	9,772,558	8,777,537	9,225,356	7,972,268
Operating grants and contributions	3,309,523	1,340,993	1,096,384	1,049,294	870,227
Capital grants and contributions	-	-	-	996,137	13,364
Total business-type activities program revenues	15,248,889	11,113,551	9,873,921	11,270,787	8,855,859
Total primary government program revenues	90,355,278	91,472,995	64,551,014	59,234,152	54,714,493
Net (Expenses) Revenues					
Governmental activities	(165,530,488)	(136,184,632)	(154,581,002)	(147,611,566)	(145,350,856)
Business-type activities	1,008,425	1,382,254	1,619,223	108,333	(931,461)
Total primary government net expense	(164,522,063)	(123,265,342)	(121,974,568)	(147,503,233)	(146,282,317)
General Revenues and Other Changes in Net Position					
Governmental activities:					
Taxes					
Property taxes	129,669,568	125,402,460	120,612,862	115,771,446	107,841,934
Local option sales taxes	57,784,060	53,494,247	46,887,470	39,552,244	37,938,247
Other taxes	2,566,755	2,664,019	2,213,573	1,849,277	1,795,787
Investment earnings, unrestricted	2,107,593	(5,676,338)	(42,857)	2,559,582	4,175,509
Gain (loss) on sales of capital assets	1,936,418	-	8,075	-	-
Transfers	(2,695,027)	8,674,500	700,000	-	(1,694,984)
Total governmental activities	191,369,367	173,019,888	170,379,123	159,732,549	150,056,493
Business-type activities:					
Taxes					
Local option sales taxes	-	-	-	-	900,150
Other taxes	477,064	439,249	397,811	369,136	372,218
Investment earnings	401,863	(1,804,268)	1,682	1,184,091	1,867,691
Gain on sales of capital assets	154,958	429,000	-	106,551	5,161
Transfers	2,695,027	(8,674,500)	(700,000)	-	1,694,984
Total business-type activities	3,728,912	(9,610,519)	(300,507)	1,659,778	4,840,204
Total primary government	195,098,279	174,948,369	170,078,616	161,392,327	154,896,697
Change in Net Position					
Governmental activities	25,838,879	48,372,292	15,798,121	12,120,983	4,705,637
Business-type activities	4,737,337	(8,228,265)	1,318,716	1,768,111	3,908,743
Total primary government	\$ 30,576,216	\$ 40,145,991	\$ 17,116,837	\$ 13,889,094	\$ 8,614,380

Data Source

Audited Financial Statements

Changes in Net Position
Last Ten Fiscal Years
(accrual basis of accounting)

	Fiscal Year				
	2018	2017	2016	2015	2014
Expenses					
Governmental activities:					
General government	\$ 10,229,231	\$ 12,702,261	\$ 11,860,452	\$ 9,933,029	\$ 10,807,772
Public safety	40,842,983	39,368,324	34,879,104	32,921,751	32,732,323
Environmental protection	599,963	679,490	585,457	546,444	492,269
Economic and physical development	17,042,823	16,638,619	14,883,762	13,950,985	13,538,407
Human services	43,083,045	48,949,754	46,621,822	47,218,856	47,935,422
Culture and recreation	3,545,635	3,518,210	3,595,626	3,127,165	2,847,558
Education	69,146,541	57,013,840	50,223,611	49,298,062	61,843,087
Interest on long-term debt	3,615,378	3,707,890	3,477,042	3,815,195	3,774,279
Total governmental activities expenses	<u>188,105,599</u>	<u>182,578,388</u>	<u>166,126,876</u>	<u>160,811,487</u>	<u>173,971,117</u>
Business-type activities:				46,123,218	
Solid waste management	5,640,840	5,575,002	5,346,204	4,899,445	5,166,963
Water and sewer	2,289,106	2,074,045	2,279,892	2,291,702	1,612,849
Total business-type activities expenses	<u>7,929,946</u>	<u>7,649,047</u>	<u>7,626,096</u>	<u>7,191,147</u>	<u>6,779,812</u>
Total primary government expenses	<u>196,035,545</u>	<u>190,227,435</u>	<u>173,752,972</u>	<u>168,002,634</u>	<u>180,750,929</u>
Program Revenues					
Governmental activities:					
Fees, fines, and charges for services:					
General government	2,048,789	1,645,516	1,664,523	1,870,508	1,752,070
Public safety	9,082,972	9,062,382	8,617,461	8,747,839	8,068,851
Environmental protection	35,125	33,368	35,269	24,651	5,100
Economic and physical development	2,886,862	2,783,017	2,552,503	2,489,106	2,204,984
Human services	2,104,653	2,777,252	7,390,409	5,279,686	6,762,666
Culture and recreation	60,763	57,805	61,537	66,579	57,436
Education	-	-	-	-	494,298
Operating grants and contributions	29,180,562	33,826,622	33,083,275	37,229,196	29,136,207
Capital grants and contributions	246,568	114,292	250,000	125,000	2,292,224
Total governmental activities program revenues	<u>45,646,294</u>	<u>50,300,254</u>	<u>53,654,977</u>	<u>55,832,565</u>	<u>50,773,836</u>
Business-type activities:					
Fees, fines, and charges for services	7,384,774	6,615,230	6,421,312	6,054,569	5,671,631
Operating grants and contributions	1,500,375	742,079	743,064	606,766	868,759
Capital grants and contributions	-	-	223,191	486,732	126,942
Total business-type activities program revenues	<u>8,885,149</u>	<u>7,357,309</u>	<u>7,387,567</u>	<u>7,148,067</u>	<u>6,667,332</u>
Total primary government program revenues	<u>54,531,443</u>	<u>57,657,563</u>	<u>61,042,544</u>	<u>62,980,632</u>	<u>57,441,168</u>
Net (Expenses) Revenues					
Governmental activities	(142,459,305)	(132,278,134)	(112,471,899)	(104,978,922)	(123,197,281)
Business-type activities	955,203	(291,738)	(238,529)	(43,080)	(112,480)
Total primary government net expense	<u>(141,504,102)</u>	<u>(132,569,872)</u>	<u>(112,710,428)</u>	<u>(105,022,002)</u>	<u>(123,309,761)</u>
General Revenues and Other Changes in Net Position					
Governmental activities:					
Taxes					
Property taxes	104,070,254	102,512,789	98,691,384	94,200,605	93,649,723
Local option sales taxes	36,065,390	34,612,225	32,903,055	29,962,757	28,027,368
Other taxes	1,848,291	1,768,591	1,590,916	1,652,213	1,494,645
Investment earnings, unrestricted	702,975	209,348	1,470,473	975,564	1,155,474
Gain (loss) on sales of capital assets	-	-	-	-	-
Transfers	(1,653,489)	(1,600,000)	(1,617,050)	(800,000)	(1,601,565)
Total governmental activities	<u>141,033,421</u>	<u>137,502,953</u>	<u>133,038,778</u>	<u>125,991,139</u>	<u>122,725,645</u>
Business-type activities:					
Taxes					
Local option sales taxes	848,925	821,860	870,975	1,451,312	1,359,558
Other taxes	425,298	340,216	327,044	312,429	297,543
Investment earnings	292,600	52,518	715,609	477,221	621,805
Gain on sales of capital assets	54,598	48,748	54,235	2,220	-
Transfers	1,653,489	1,600,000	1,617,050	800,000	1,601,565
Total business-type activities	<u>3,274,910</u>	<u>2,863,342</u>	<u>3,584,913</u>	<u>3,043,182</u>	<u>3,880,471</u>
Total primary government	<u>144,308,331</u>	<u>140,366,295</u>	<u>136,623,691</u>	<u>129,034,321</u>	<u>126,606,116</u>
Change in Net Position					
Governmental activities	(1,425,884)	5,224,819	20,566,879	21,012,217	(471,636)
Business-type activities	4,230,113	2,571,604	3,346,384	3,000,102	3,767,991
Total primary government	<u>\$ 2,804,229</u>	<u>\$ 7,796,423</u>	<u>\$ 23,913,263</u>	<u>\$ 24,012,319</u>	<u>\$ 3,296,355</u>

Data Source

Audited Financial Statements

CATAWBA COUNTY, NORTH CAROLINA
Table 3
Page 1 of 2
Fund Balances, Governmental Funds
Last Ten Fiscal Years

(modified accrual basis of accounting)

	Fiscal Year				
	2023	2022	2021	2020	2019
General Fund					
Nonspendable					
Inventories	\$ 258,729	\$ 299,636	\$ 319,229	\$ 304,083	\$ 310,198
Prepaid	234,868	61,080	18,419	617,948	595,103
Notes receivable	2,039,100	584,026	913,027	1,195,145	930,261
Leases	14,096	2,036	-	-	-
Restricted					
Stabilization by State Statute	24,393,747	22,335,350	18,655,860	16,340,426	17,310,522
Register of Deeds	142,308	139,535	115,021	43,326	46,265
Debt service	22,984,713	21,122,635	19,265,800	17,412,407	15,552,488
Social Services	236,000	240,000	240,000	243,133	245,354
General Capital Reserve	-	-	-	-	-
Committed					
Tax Reappraisal	57,931	122,185	128,307	95,125	94,005
Assigned					
Public Health	1,774,173	991,262	680,178	662,279	572,272
Social Services	8,419,669	7,125,114	5,149,537	3,892,520	3,434,388
County Manager	653,613	422,335	388,954	263,100	251,336
Human Resources	493,724	361,748	238,628	203,989	210,196
Library	709,882	675,350	693,938	691,398	515,113
Subsequent year's expenditures	9,179,705	11,154,833	8,511,516	6,389,453	7,606,196
Unassigned	70,740,956	65,591,057	57,306,094	49,576,091	41,970,308
Total general fund	142,333,214	131,228,183	112,624,508	97,930,423	89,644,005
Restricted					
Stabilization by State Statute	10,047,553	3,933,063	9,198,727	16,168,544	22,009,972
Public Safety	2,691,485	2,042,228	1,670,080	1,539,652	1,282,323
Human Services	1,726,217	-	25,552	-	-
Fire Protection	2,119,912	2,077,632	1,747,215	1,408,760	1,881,139
Debt service	-	-	-	-	-
Library Endowment	199,671	197,841	225,206	205,165	199,878
Scholarship	55,751	56,244	58,703	58,670	56,815
Parks Preservation	89,905	76,104	55,824	23,032	5,515
Community Development	531	50,694	20,136	19,960	4,408
Representative Payee	87,084	104,255	-	-	-
American Rescue Plan Act	-	-	15,473,757	-	-
CARES Act	-	-	-	4,923	-
General Capital	89,891	89,786	5,022,380	6,946,054	17,884,858
School Capital and Construction	33,392,468	1,816,691	5,795,919	2,717,631	6,066,675
Hospital Capital	2,081,502	2,230,555	2,807,987	3,305,995	3,728,084
Environmental Protection	-	-	-	-	-
Committed					
General Capital	30,569,952	26,902,456	7,471,743	532,909	2,462,695
Subdivision Road Improvement	833,295	565,810	-	-	-
School Capital	11,747,236	9,825,269	8,460,279	8,969,464	6,791,275
School Construction	9,903,730	7,988,924	10,242,253	6,027,961	8,877,798
Hospital Construction	-	-	-	-	-
Assigned	-	-	-	-	-
Unassigned	(1,023,972)	(338,651)	(15,495,456)	(1,106,533)	-
Total fund balances	104,612,211	60,618,901	52,780,305	46,822,187	71,251,435
Total governmental funds	\$ 246,945,425	\$ 191,847,084	\$ 165,404,813	\$ 144,752,610	\$ 160,895,440

Data Source

Audited Financial Statements

CATAWBA COUNTY, NORTH CAROLINA
Table 3
Page 2 of 2
Fund Balances, Governmental Funds
Last Ten Fiscal Years

(modified accrual basis of accounting)

	Fiscal Year				
	2018	2017	2016	2015	2014
General Fund					
Nonspendable					
Inventories	\$ 314,246	\$ 315,603	\$ 326,899	\$ 319,059	\$ 327,147
Prepaid	600,017	650,755	791,762	115,502	164,242
Notes receivable	828,179	1,140,298	1,487,417	1,597,343	-
Leases	-	-	-	-	-
Restricted					
Stabilization by State Statute	16,277,027	15,043,605	15,930,246	15,465,797	14,650,010
Register of Deeds	17,382	17,170	5,883	78,807	1,410
Debt service	13,923,346	11,878,801	10,014,375	8,273,296	1,839,350
Social Services	-	-	-	-	-
General Capital Reserve	405,964	404,237	462,531	456,389	452,670
Committed				46,123,218	
Tax Revaluation	119,803	173,005	172,990	165,832	192,437
Assigned					
Public Health	734,665	684,018	376,026	241,739	289,199
Social Services	3,758,037	4,133,196	5,189,684	5,101,867	4,304,485
County Manager	251,049	168,882	165,824	94,899	122,118
Human Resources	323,652	396,894	498,613	582,027	614,061
Library	307,791	127,497	103,073	224,601	400,697
Subsequent year's expenditures	6,809,722	6,196,066	8,740,222	6,144,343	6,471,106
Unassigned	39,478,996	38,512,665	34,098,284	21,646,494	20,734,380
Total general fund	84,149,876	79,842,692	78,363,829	106,631,213	50,563,312
Restricted					
Stabilization by State Statute	2,642,305	9,998,054	13,762,920	21,233,131	28,760,070
Public Safety	934,306	607,282	494,667	2,489,115	2,582,688
Human Services	-	-	-	-	-
Fire Protection	1,487,254	1,521,675	1,370,246	1,258,983	1,145,873
Debt service	-	-	-	-	4,645,650
Library Endowment	193,303	192,424	192,428	187,371	239,217
Scholarship	54,953	53,725	52,740	52,294	46,048
Parks Preservation	5,335	5,312	1,099	50,004	49,596
Community Development	25,764	15,821	-	12,105	17,469
Representative Payee	-	-	-	-	-
American Rescue Plan Act	-	-	-	-	-
CARES Act	-	-	-	-	-
General Capital	30,058,365	452,704	2,231,565	10,604,245	17,957,394
School Capital and Construction	22,578,401	22,019,761	-	224,942	4,726,766
Hospital Capital	4,104,986	4,586,527	5,063,041	5,494,731	5,449,956
Environmental Protection	-	-	-	-	-
Committed					
General Capital	17,584,405	16,137,346	18,875,251	12,203,246	4,543,427
Subdivision Road Improvement	-	-	-	-	-
School Capital	6,116,496	7,159,669	5,499,929	5,900,499	6,465,739
School Construction	7,216,972	12,264,434	6,790,440	6,596,208	-
Hospital Construction	-	-	24,433	24,370	24,171
Assigned	-	-	-	-	-
Unassigned	-	-	(712)	-	(2,380,149)
Total fund balances	93,002,845	75,014,734	54,358,047	66,331,244	74,273,915
Total governmental funds	\$ 177,152,721	\$ 154,857,426	\$ 132,721,876	\$ 172,962,457	\$ 124,837,227

CATAWBA COUNTY, NORTH CAROLINA

Table 4
Page 1 of 2

Changes in Fund Balances, Governmental Funds
Last Ten Fiscal Years
(modified accrual basis of accounting)

	Fiscal Year				
	2023	2022	2021	2020	2019
Revenues					
Ad valorem taxes	\$ 128,764,971	\$ 125,412,180	\$ 121,024,799	\$ 115,496,421	\$ 108,017,836
Other taxes	\$ 59,483,016	55,315,391	48,220,380	40,497,590	38,794,760
Unrestricted intergovernmental revenues	2,328,801	2,251,449	2,094,948	1,987,827	1,859,693
Tax assessment road improvement	13,586	-	-	-	-
Restricted intergovernmental revenues	48,116,692	51,478,242	40,647,300	35,480,559	33,799,515
Permits and fees	6,416,413	6,183,904	5,352,866	3,678,377	3,648,564
Sales and services	11,289,538	10,128,551	7,780,817	8,079,661	7,679,583
Investment earnings	2,107,593	(5,676,335)	(42,859)	2,559,583	4,175,516
Miscellaneous	4,042,248	3,580,511	3,517,835	3,838,422	3,258,451
Total revenues	262,562,858	248,673,893	228,596,086	211,618,440	201,233,918
Expenditures					
Current:					
General government	15,622,327	14,627,408	14,898,197	13,057,864	13,645,725
Public safety	58,042,095	51,074,409	48,186,161	46,544,256	40,511,383
Environmental protection	884,946	702,965	601,045	594,076	607,125
Economic and physical development	25,781,815	21,894,798	19,023,000	18,731,430	17,619,284
Human services	50,521,075	47,203,285	45,273,661	43,149,372	42,815,566
Culture and recreation	4,117,820	3,992,511	3,496,614	3,492,983	3,603,514
Education	47,969,792	47,384,443	46,477,634	45,497,776	44,679,342
Capital Outlay	29,391,429	26,917,395	30,208,203	37,444,960	34,042,704
Debt service:					
Principal	15,202,850	14,950,643	14,577,808	14,676,883	13,445,368
Interest	3,264,944	3,835,712	4,314,087	4,571,669	4,826,204
Payment to refunded bond escrow agen	-	-	-	-	-
Bond issuance costs	411,276	7,616	145,011	-	-
Total expenditures	251,210,369	232,591,185	227,201,421	227,761,269	215,796,215
Other Financing Sources (uses)					
Transfers from other funds	18,040,339	38,858,350	14,349,626	7,162,914	5,158,796
Transfers to other funds	(20,735,366)	(30,183,850)	(13,649,626)	(7,162,914)	(6,853,780)
Installment purchase obligations issued	-	-	18,550,000	-	-
Lease liabilities issued	119,987	1,579,797	-	-	-
SBITA liabilities issued	1,113,045	-	-	-	-
Premium on installment obligations issued	-	-	-	-	-
Bonds issued	38,480,000	10,757,408	-	-	-
Premium on bonds issued	4,791,431	-	-	-	-
Payment to refunded escrow agent	-	(10,757,408)	-	-	-
Proceeds for sale of properties	1,875,841	-	-	-	-
Sales of capital assets	60,577	-	8,075	-	-
Total other financing sources (uses)	43,745,854	10,254,297	19,258,075	-	(1,694,984)
Net change in fund balances	\$ 55,098,343	\$ 26,337,005	\$ 20,652,740	\$ (16,142,829)	\$ (16,257,281)
Debt service as a percentage of noncapital expenditures	7.5%	8.7%	8.8%	9.5%	9.1%

⁽¹⁾ Note: Beginning FY 2012, current refundings are shown as debt service expenditures rather than other financing use.

Changes in Fund Balances, Governmental Funds
Last Ten Fiscal Years
(modified accrual basis of accounting)

	Fiscal Year				
	2018	2017	2016	2015	2014
Revenues					
Ad valorem taxes	\$ 104,028,855	\$ 102,643,115	\$ 98,864,292	\$ 94,982,137	\$ 94,593,965
Other taxes	36,953,090	35,395,806	33,513,929	30,577,418	28,514,821
Unrestricted intergovernmental revenues	1,895,660	1,915,010	1,914,853	1,950,128	1,902,192
Tax assessment road improvement	-	-	-	-	-
Restricted intergovernmental revenues	32,872,765	37,710,248	36,702,096	37,914,903	36,065,434
Permits and fees	3,545,784	3,270,330	2,725,409	2,398,171	2,130,735
Sales and services	7,789,214	7,955,557	9,289,078	10,275,072	11,363,376
Investment earnings	702,974	209,348	1,451,782	975,566	1,155,473
Miscellaneous	3,584,753	3,544,286	7,502,488	6,790,563	3,539,937
Total revenues	<u>191,373,095</u>	<u>192,643,700</u>	<u>191,963,927</u>	<u>185,863,958</u>	<u>179,265,933</u>
Expenditures					
Current:					
General government	12,033,377	12,813,629	12,646,281	10,889,713	11,329,249
Public safety	40,537,103	40,004,086	34,477,572	33,618,405	31,930,143
Environmental protection	581,569	661,156	573,409	545,637	461,359
Economic and physical development	16,222,681	15,493,426	15,010,630	13,813,474	13,573,781
Human services	42,039,157	47,706,576	46,315,883	47,773,150	47,114,736
Culture and recreation	3,397,645	3,407,377	3,513,584	3,109,069	2,769,125
Education	43,331,107	41,012,204	40,239,272	40,394,875	40,004,060
Capital Outlay	35,780,090	27,343,949	26,081,492	18,273,102	33,342,151
Debt service:					
Principal	13,501,848	13,430,361	10,582,661	12,331,427	13,932,346
Interest	3,507,375	3,763,682	3,744,689	4,042,723	3,794,348
Payment to refunded bond escrow agent	-	-	-	-	1,014,000
Bond issuance costs	375,651	115,551	-	-	23,583
Total expenditures	<u>211,307,603</u>	<u>205,751,997</u>	<u>193,185,473</u>	<u>184,791,575</u>	<u>199,288,881</u>
Other Financing Sources (uses)					
Transfers from other funds	6,641,134	10,302,305	8,376,971	5,187,183	2,942,065
Transfers to other funds	(8,294,623)	(11,902,305)	(9,994,021)	(5,987,183)	(4,543,630)
Installment purchase obligations issued	-	50,530,000	570,000	-	20,125,000
Lease liabilities issued	-	-	-	-	-
SBITA liabilities issued	-	-	-	-	-
Premium on installment obligations issued	-	-	-	-	2,161,054
Bonds issued	39,085,000	-	-	-	1,810,000
Premium on bonds issued	4,798,292	-	-	-	39,911
Payment to refunded escrow agent	-	(13,686,153)	-	-	(1,849,125)
Proceeds for sale of properties	-	-	-	-	-
Sales of capital assets	-	-	-	-	-
Total other financing sources (uses)	<u>42,229,803</u>	<u>35,243,847</u>	<u>(1,047,050)</u>	<u>(800,000)</u>	<u>20,685,275</u>
Net change in fund balances	<u>\$ 22,295,295</u>	<u>\$ 22,135,550</u>	<u>\$ (2,268,596)</u>	<u>\$ 272,383</u>	<u>\$ 662,327</u>
Debt service as a percentage of noncapital expenditures	8.6%	8.9%	8.1%	9.4%	9.5%

⁽¹⁾ Note: Beginning FY 2012, current refundings are shown as debt service expenditures rather than other financing use.

CATAWBA COUNTY, NORTH CAROLINA

Table 7
Page 1 of 2

**Principal Property Taxpayers
Current Year and Nine Years Ago**

Fiscal Year 2023				
Taxpayer	Type of Business	Taxable Assessed Value	Rank	Percentage of Total Taxable Assessed Value
Apple, Inc.	Computer Server	\$ 1,294,005,887	1	6.35
Duke Energy Carolinas, LLC	Electric Utility	959,881,974	2	4.71
GKN Driveline Newton, LLC	Gears Mfg.	240,223,461	3	1.18
Corning Incorporated Prysmian Cables and Systems	Cable Mfg.	207,385,496	4	1.02
LLC/Claremont Na Cable Systems, LLC	Cable Mfg.	152,973,237	5	0.75
CommScope Inc of North Carolina	Cable Mfg.	141,309,933	6	0.69
Piedmont Natural Gas Co, Inc.	Gas Utility	82,409,267	7	0.40
Target Corporation	Warehouse/Retail	78,815,261	8	0.39
Shurtape Technologies, Inc.	Manufacturing	78,700,396	9	0.39
Duke LifePoint (Frye)	Medical Care	76,306,733	10	0.37
		<u>\$ 3,312,011,645</u>		<u>16.24</u>
Total Assessed Valuation		<u>\$ 20,391,124,348</u>		

Source: Catawba County Tax Collector

CATAWBA COUNTY, NORTH CAROLINA

Table 7
Page 2 of 2

**Principal Property Taxpayers
Current Year and Nine Years Ago**

Fiscal Year 2014				
Taxpayer	Type of Business	Taxable Assessed Value	Rank	Percentage of Total Taxable Assessed Value
Apple, Inc.	Computer Server	\$ 916,657,031	1	5.49
Duke Energy Carolinas, LLC	Electric Utility	543,682,658	2	3.26
GKN Driveline Newton, LLC	Gears Mfg.	110,760,920	3	0.66
Target Corporation	Warehouse/Retail	106,285,005	4	0.64
CommScope Inc. of North Carolina	Cable Mfg.	105,740,567	5	0.63
Draka Comteq Americas, Inc.	Cable Mfg.	75,211,095	6	0.45
Amireit (Frye) Inc./American Medical	Medical Care	72,845,890	7	0.44
Corning Cable Systems	Cable Mfg.	67,781,685	8	0.41
HSM Solutions	Furniture supplies	53,958,836	9	0.32
Valley Hills Mall, LLC	Retail	45,873,677	10	0.27
		<u>\$ 2,098,797,364</u>		<u>12.57</u>
Total Assessed Valuation		<u>\$ 16,700,602,238</u>		

Source: Catawba County Tax Collector

Property Tax Levies and Collections
Last Ten Fiscal Years
(modified accrual basis of accounting)

Fiscal Year	Tax Year	Total Tax Levy for Fiscal Year ⁽¹⁾	Collected within the Fiscal Year of the Levy		Collections in Subsequent Years	Total Collections to Date	
			Amount	Percentage of Levy		Amount	Percentage of Levy
2014	2013	88,513,192	85,800,420	96.94	2,508,913	88,309,333	99.77
2015	2014	88,178,346	86,413,676	98.00	1,705,124	88,118,800	99.93
2016	2015	92,542,456	90,856,714	98.18	1,636,024	92,492,738	99.95
2017	2016	94,639,996	93,070,059	98.34	1,505,667	94,575,726	99.93
2018	2017	96,140,422	94,571,921	98.37	1,494,070	96,065,991	99.92
2019	2018	99,113,042	97,751,358	98.63	1,233,284	98,984,642	99.87
2020	2019	106,244,575	104,660,807	98.51	1,418,846	106,079,653	99.84
2021	2020	110,229,070	109,080,596	98.96	919,560	110,000,156	99.79
2022	2021	114,633,420	113,541,410	99.05	674,260	114,215,670	99.64
2023	2021	117,592,279	113,541,410	96.56	-	116,372,521	98.96

⁽¹⁾ Includes discoveries, releases and abatements

Source: Catawba County Tax Collector

Ratios of Outstanding Debt by Type
Last Ten Fiscal Years

Governmental Activities								
Fiscal Year	General Obligation Bonds	Certificates of Participation	Installment Purchases	Qualified Zone Academy Bonds	Qualified School Construction Bonds	Build America Bonds	Limited Obligation Bonds	Long-Term Leases/ SBITAs
2014	799,341	12,208,902	44,692,131	400,000	27,808,553	6,663,443	63,119,732	-
2015	-	11,885,455	40,764,047	350,000	27,808,553	6,084,013	57,768,142	-
2016	-	10,582,008	37,299,345	300,000	27,808,553	5,504,583	52,638,035	-
2017	-	9,293,560	72,741,291	250,000	27,808,553	-	47,533,477	-
2018	-	8,020,112	65,653,300	200,000	27,808,553	-	86,320,939	-
2019	-	6,776,664	58,593,253	150,000	27,808,553	-	80,993,922	-
2020	-	5,558,217	51,671,667	100,000	27,808,553	-	74,282,234	-
2021	-	4,369,770	63,366,667	50,000	27,808,553	-	67,583,819	-
2022	-	2,880,000	66,675,408	-	27,808,553	-	48,816,483	1,229,837
2023	-	1,890,000	56,134,456	-	27,808,553	-	88,528,602	1,940,973

N/A = Not available

Sources:

¹ U.S. Department of Commerce Bureau of Economic Analysis² Population based on estimates issued by the Bureau of the Census

CATAWBA COUNTY, NORTH CAROLINA
Table 9
Page 2 of 2
**Ratios of Outstanding Debt by Type
Last Ten Fiscal Years**

Year	North Carolina Department of Commerce	Business Type				Total Primary Government	Percentage of Personal Income ⁽¹⁾	Per Capita ⁽²⁾
		Installment Purchases	Limited Obligation Bonds	Revolving Loan	Long-Term Leases/ SBITAs			
2014	2,600,000	7,397,122	5,401,752	1,200,000	-	172,290,976	3.15	1,109
2015	2,600,000	6,783,333	5,097,634	1,125,000	-	160,266,177	2.93	1,031
2016	2,600,000	6,158,434	4,562,032	1,050,000	-	148,502,990	2.59	953
2017	2,100,388	5,522,224	4,030,882	975,000	-	170,255,375	2.71	1,092
2018	1,590,784	4,874,499	3,501,003	900,000	-	198,869,190	3.07	1,274
2019	1,070,988	4,215,049	2,972,398	825,000	-	183,405,827	2.67	1,165
2020	540,796	3,543,664	2,528,372	750,000	-	166,783,503	2.32	1,052
2021	-	2,860,127	2,086,253	675,000	-	168,800,189	2.27	1,052
2022	-	1,567,592	-	600,000	12,151	149,590,024	1.89	931
2023	-	1,111,877	-	525,000	5,167	177,944,628	N/A	1,081

N/A = Not available

Sources:
¹ U.S. Department of Commerce Bureau of Economic Analysis

² Population based on estimates issued by the Bureau of the Census

CATAWBA COUNTY, NORTH CAROLINA
Table 10
Page 1 of 2
**Legal Debt Margin Information
Last Ten Fiscal Years**

	<u>2023</u>	<u>2022</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>
Assessed value (after exemption)	20,391,124,348	19,836,704,600	19,134,815,417	18,456,695,118	17,181,488,855
Debt limit rate	8%	8%	8%	8%	8%
Debt limit	1,631,289,948	1,586,936,368	1,530,785,233	1,476,535,609	1,374,519,108
Less: Total net debt applicable to limit	153,017,789	129,084,877	149,537,030	149,376,135	167,855,980
Legal debt margin	<u>1,478,272,159</u>	<u>1,457,851,491</u>	<u>1,381,248,203</u>	<u>149,376,135</u>	<u>1,206,663,128</u>
Total net debt applicable to the limit as a percentage of debt limit	9%	8%	10%	10%	12%

Legal Debt Margin Calculation for Fiscal Year 2023

Assessed value (after exemptions)	\$ 20,391,124,348
Debt limit (8% of assessed value)	1,631,289,948
Debt applicable to limit:	
Certificates of participation	1,890,000
Installment purchase	57,246,333
Qualified School Construction Bonds	27,808,553
Limited Obligation Bonds	88,528,602
Federal Revolving Loan	525,000
Less: Statutory deductions	
Sinking Funds	<u>(22,980,699)</u>
Total net debt applicable to limit	<u>153,017,789</u>
Legal debt margin	<u>\$ 1,478,272,159</u>

CATAWBA COUNTY, NORTH CAROLINA
Table 10
Page 2 of 2
**Legal Debt Margin Information
Last Ten Fiscal Years**

	2018	2017	2016	2015	2014
Assessed value (after exemption)	16,699,988,355	16,421,192,679	16,094,340,156	16,637,423,792	16,700,602,238
Debt limit rate	8%	8%	8%	8%	8%
Debt limit	1,335,999,068	1,313,695,414	1,287,547,212	1,330,993,903	1,336,048,179
Less: Total net debt applicable to limit	198,869,191	170,255,375	148,502,990	152,703,618	158,887,591
Legal debt margin	<u>198,869,191</u>	<u>1,143,440,039</u>	<u>1,139,044,222</u>	<u>1,178,290,285</u>	<u>1,177,160,588</u>
Total net debt applicable to the limit as a percentage of debt limit	15%	13%	12%	11%	12%

Demographic and Economic Statistics
Last Ten Fiscal Years

Fiscal Year	Population Estimate ⁽¹⁾	Personal Income	Per Capita Income ⁽²⁾	Median Age ⁽³⁾	School Enrollment ⁽⁴⁾	Unemployment Rate ⁽⁵⁾
2014	155,411	5,478,237,750	35,250	40.47	24,204	7.10
2015	155,832	5,725,579,344	36,742	40.67	23,889	6.00
2016	156,182	6,243,298,000	40,265	40.82	23,679	4.90
2017	156,106	6,489,428,000	41,477	41.06	23,509	4.00
2018	157,424	6,895,726,000	43,651	41.20	23,203	3.80
2019	158,579	7,193,629,000	45,342	41.25	22,705	4.20
2020	160,504	7,397,881,000	46,367	39.23	22,593	8.30
2021	160,732	7,886,011,000	49,193	41.70	21,701	4.7
2022	161,909	8,625,094,000	53,333	41.40	21,636	3.8
2023	164,642	N/A	N/A	41.70	21,870	3.4

N/A = Not available

Sources:

¹ NC Budget and Management Office of State Planning - Based upon estimates issued by the U.S. Census Bureau

² Bureau of Economic Analysis

³ NC Budget and Management Office of State Planning

⁴ North Carolina Department of Public Instruction

⁵ United States Department of Labor - Bureau of Labor Statistics

Principal Employers
Current Year and Nine Years Ago

Employer	Industry	2023		2014	
		Employees	Rank	Employees	Rank
Catawba County Schools	Education & Health Services	1,000+	1	1,000+	1
Corning Optical Communications, LLC	Manufacturing	1,000+	2	1,000+	7
Target Stores Div	Transportation and Warehousing	1,000+	3	-	-
Catawba Valley Medical Center	Health Care & Social Assistance	1,000+	4	1,000+	2
CommScope	Manufacturing	1,000+	5	1,000+	3
Wal-Mart Associates, LLC	Retail Trade	1,000+	6	-	-
Catawba County Government	Public Administration	1,000+	7	1,000+	6
Dip Partner Frye, LLC	Health Care & Social Assistance	1,000+	8	1,000+	4
Century Furniture LLC	Manufacturing	500-999	9	-	-
Gkn Driveline Newton LLC	Manufacturing	500-999	10	-	-
Hickory Springs Manufacturing Co., Inc.	Manufacturing	-	-	1,000+	5
Heritage Home Group LLC	Manufacturing	-	-	500-999	8
Sherrill Furniture Company	Manufacturing	-	-	500-999	9
Ethan Allen, Inc.	Manufacturing	-	-	500-999	10

CATAWBA COUNTY, NORTH CAROLINA
Full Time Equivalent County Employees by Function
Last Ten Fiscal Years

Table 13
Page 1 of 2

	Full-time Equivalent Employees as of June 30				
	2023	2022	2021	2020	2019
Function					
Governmental activities:					
General government	84	81	82	81	80
Public safety	447	442	439	425	374
Environmental protection	5	5	5	5	5
Economic and physical development	111	108	97	91	91
Human services	541	519	516	516	515
Culture and recreation	38	38	38	38	38
Total governmental activities	<u>1,226</u>	<u>1,193</u>	<u>1,177</u>	<u>1,156</u>	<u>1,103</u>
Business-type activities:					
Water sewer	1	1	1	1	1
Solid waste management	29	30	30	29	29
Total business-type activities	<u>30</u>	<u>31</u>	<u>31</u>	<u>30</u>	<u>30</u>
Total primary government	<u>1,256</u>	<u>1,224</u>	<u>1,208</u>	<u>1,186</u>	<u>1,133</u>

Source: Catawba County Human Resources Department

CATAWBA COUNTY, NORTH CAROLINA
Full Time Equivalent County Employees by Function
Last Ten Fiscal Years

Table 13
Page 2 of 2

Full-time Equivalent Employees as of June 30					
	2018	2017	2016	2015	2014
Function					
Governmental activities:					
General government	82	82	81	83	84
Public safety	370	358	355	347	345
Environmental protection	4	4	4	4	5
Economic and physical development	86	84	78	76	76
Human services	510	505	541	548	551
Culture and recreation	37	36	35	35	35
Total governmental activities	<u>1,089</u>	<u>1,069</u>	<u>1,093</u>	<u>1,093</u>	<u>1,096</u>
Business-type activities:					
Water sewer	1	1	1	1	1
Solid waste management	29	27	26	26	27
Total business-type activities	<u>30</u>	<u>28</u>	<u>27</u>	<u>27</u>	<u>28</u>
Total primary government	<u>1,120</u>	<u>1,097</u>	<u>1,120</u>	<u>1,120</u>	<u>1,124</u>

Source: Catawba County Human Resources Department

CATAWBA COUNTY, NORTH CAROLINA
Table 14
Page 1 of 2
**Operating Indicators by Function
Last Ten Fiscal Years**

Function	Fiscal Year				
	2023	2022	2021	2020	2019
Governmental activities:					
General government					
Number of registered voters	109,754	110,265	107,141	106,113	99,706
Number of marriage licenses issued	1,065	1,035	1,091	995	964
Number of tax bills issued	117,237	111,937	116,095	114,422	111,625
Public safety					
Number of 911 dispatch/calls	97,782	94,350	94,507	89,553	89,712
Sheriff Department offenses reported	4,036	2,265	4,273	2,697	9,417
Environmental protection					
Cooperative extension agent contacts	103,900	93,842	123,654	265,124	170,863
Economic and physical development					
Number of commercial permits issued	599	614	590	605	506
Number of residential permits issued	2,749	2,348	2,210	1,576	1,515
Human services					
Households received assistance with energy bills	1,683	2,653	3,341	3,706	3,681
Medicaid transportation provided (round trips)	13,779	15,225	14,751	17,941	21,368
Child support services cases currently open	5,090	5,482	5,886	6,139	6,512
Public health clients served	43,260	39,451	44,616	42,100	40,768
Restaurant inspections	1,408	1,406	1,386	1,303	1,374
Culture and recreation					
Total circulation for library system	480,600	493,586	535,336	426,914	476,434
Number of patrons visiting parks	509,650	278,253	151,326	208,492	166,853
Education					
Public school student enrollment K-12	21,870	21,636	21,701	22,593	22,705
Business-type activities:					
Solid waste management					
Tons buried - MSW	200,167	173,994	167,940	159,100	157,312
Tons buried - C&D	54,410	49,399	47,974	45,316	34,384
Tons recycled	24,129	20,875	24,597	19,255	19,685

⁽¹⁾ The State of North Carolina implemented combined motor vehicle registration renewal and property tax collection system whereby the State issues the bills for motor vehicle taxes

Sources: Catawba County Departments, NC Department of Public Instruction

Operating Indicators by Function
Last Ten Fiscal Years

Function	Fiscal Year				
	2018	2017	2016	2015	2014 ⁽¹⁾
Governmental activities:					
General government					
Number of registered voters	105,035	101,790	101,330	98,344	101,442
Number of marriage licenses issued	1,081	1,081	1,074	1,017	1,009
Number of tax bills issued	106,065	104,928	104,396	103,835	99,196
Public safety					
Number of 911 dispatch/calls	90,118	92,049	93,089	89,426	84,974
Sheriff Department offenses reported	5,914	6,054	6,169	4,866	4,823
Environmental protection					
Cooperative extension agent contacts	46,075	46,997	41,348	22,733	28,860
Economic and physical development					
Number of commercial permits issued	602	605	631	603	598
Number of residential permits issued	1,467	1,398	1,182	1,098	993
Human services					
Households received assistance with energy bills	2,628	3,344	3,550	3,501	2,994
Medicaid transportation provided (round trips)	25,679	27,235	27,590	23,810	26,279
Child support services cases currently open	6,501	6,562	6,682	6,849	6,847
Public health clients served	17,148	9,037	10,958	13,887	18,698
Restaurant inspections	1,434	1,353	1,347	1,344	1,333
Culture and recreation					
Total circulation for library system	468,898	525,988	555,132	572,569	585,517
Number of patrons visiting parks	160,803	166,319	170,295	104,330	109,550
Education					
Public school student enrollment K-12	23,203	23,509	23,679	23,889	24,204
Business-type activities:					
Solid waste management					
Tons buried - MSW	153,207	139,638	133,843	123,325	120,579
Tons buried - C&D	33,858	33,041	32,819	27,638	28,670
Tons recycled	20,256	21,761	19,737	21,135	24,228

⁽¹⁾ The State of North Carolina implemented combined motor vehicle registration renewal and property tax collection system whereby the State issues the bills for motor vehicle taxes

Sources: Catawba County Departments, NC Department of Public Instruction

CATAWBA COUNTY, NORTH CAROLINA

Table 15
Page 1 of 2

**Capital Asset Statistics by Function
Last Ten Fiscal Years**

Function	Fiscal Year				
	<u>2023</u>	<u>2022</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>
Governmental activities:					
General government					
Buildings	6	5	5	5	5
Vehicles	7	7	5	8	5
Public safety					
Buildings	15	15	14	14	14
Vehicles	277	258	260	233	225
Environmental protection					
Buildings	2	2	2	2	2
Vehicles	3	3	3	3	3
Economic and physical development					
Buildings	2	2	2	2	2
Vehicles	79	71	74	60	66
Human services					
Buildings	34	37	38	38	38
Vehicles	27	28	41	37	35
Culture and recreation					
Buildings	5	5	5	5	5
Vehicles	2	2	2	2	2
Business-type activities:					
Solid waste management					
Buildings	10	10	10	10	10
Vehicles	25	23	26	25	24
Water and sewer					
Buildings	0	0	0	0	0
Vehicles	0	0	0	0	0

N/A = Not available

Sources: Catawba County Departments

Capital Asset Statistics by Function
Last Ten Fiscal Years

Function	Fiscal Year				
	2018	2017	2016	2015	2014
Governmental activities:					
General government					
Buildings	6	6	6	6	6
Vehicles	6	4	5	6	8
Public safety					
Buildings	13	12	11	10	10
Vehicles	247	230	221	218	216
Environmental protection					
Buildings	2	2	2	2	2
Vehicles	3	2	2	2	2
Economic and physical development					
Buildings	2	2	2	2	2
Vehicles	62	58	48	43	42
Human services					
Buildings	38	37	38	38	38
Vehicles	39	40	41	41	38
Culture and recreation					
Buildings	5	5	5	6	5
Vehicles	1	1	1	1	1
Business-type activities:					
Solid waste management					
Buildings	10	10	10	10	10
Vehicles	26	24	23	24	25
Water and sewer					
Buildings	0	0	0	0	0
Vehicles	0	0	0	0	0

N/A = Not available

Sources: Catawba County Departments

GLOSSARY

Ad Valorem Tax: A tax levied in proportion to the value of a property.

Accrual Basis of Accounting: Revenues are reported on the income statement when they are earned not when they are received. Expenses are matched with related revenues and/or are reported when the expense occurs, not when the cash is paid. The result of accrual accounting is an income statement that better measures profitability during a specific time period.

Activity: Departmental efforts which contribute to the achievement of a specific set of program outcomes; the smallest unit of the program budget.

Allocate: To set apart portions of budgeted expenditures which are specifically designated to organizations for special activities or purposes (i.e., various rescue squads).

American Rescue Plan Act (ARPA): established the Coronavirus State and Local Fiscal Recovery Fund (CSLFRF), which is a program that provides funding over a two-year period to all states, counties, and municipalities across the country, including nearly all counties and cities in North Carolina.

Annual Budget: A budget covering a single fiscal year.

Appropriation: An authorization granted by the Board of Commissioners to make budgeted expenditures and to incur obligations for purposes specified in the budget ordinance.

Approved Budget: The budget as formally adopted by the Board of Commissioners for the upcoming fiscal year.

Arbitrage: The difference between the interest expense paid by the bond debt issuer and the earnings from the invested proceeds. Tax-exempt municipal bond issuers are subject to Federal arbitrage compliance rules as a condition of bond covenants or other issuance requirements.

Assessed Value: The value of real estate or personal property as determined by tax assessors and used as a basis for levying taxes.

Assessment: The process for determining values of real and personal property for taxation purposes.

Audit: The examination or inspection of various books of accounts by an auditor followed by physical checking of inventory to make sure that all departments are following the documented system of recording transactions. It is done to ascertain the accuracy of financial statements provided by the organization.

Authorized Bond: Bonds which have been legally approved but may or may not have been sold.

Available Fund Balance: Total cash and investments minus liabilities, encumbrances, and deferred revenues at the end of each fiscal year.

Balanced Budget: Occurs when planned expenditures equal anticipated revenues. In North Carolina it is required that the budget submitted to the Board of Commissioners be balanced.

Board of County Commissioners: Five-member Board elected at large by the voters of the County for four year terms.

Bond: A written promise to pay a specific amount of money with interest within a specific time period, usually long-term.

Bond Issued: Bonds that are sold.

Bond Rating: A grade indicating a governmental unit's investment qualities. Generally speaking, the higher bond rating, the more favorable the interest rate and the lower the cost of financing capital projects funded by bonds. A high rating is indicative of the Government's strong financial position. Ratings range from AAA (highest) to D (lowest).

Budget Document: A formal document presented to the Board of Commissioners containing the County's financial plan for a fiscal year.

Budget Message: A written overview of the proposed budget from the County Manager to the Board of Commissioners which discusses the major budget items and the County's present and future financial condition.

Capital Improvement Plan (CIP): A long term plan of proposed capital improvement projects which includes estimated project costs and funding sources that the County expects to undertake within a five-year period. The plan is updated annually to reassess capital needs.

Capital Outlay: An expenditure expected to have a useful life greater than three years or an estimated total cost of \$5,000 or more. Capital outlay expenditures include such purchases as a vehicle, ambulance equipment, or Landfill equipment.

Capital Project: A project expected to have a useful life greater than ten years or an estimated total cost of \$100,000 or more and requiring professional certification. Capital projects include the construction, purchase, or major renovation of a building or the purchase of land.

Capital Projects Fund: A fund used to account for the acquisition or construction of major governmental capital facilities and equipment which are not financed by other funds.

Certificate of Participation (COPS): is a type of financing where an investor purchases a share of the lease revenues of a program rather than the bond being secured by those revenues. Certificates of participation are, therefore, secured by lease revenues.

Contingency Account: Account in which funds are set aside for unforeseen expenditures which may become necessary during the year and which have not been provided for in the context of the annual operating budget. Transfers from this account must be approved by the County Manager or Board of Commissioners.

Coronavirus Aid, Relief, and Economic Security Act (CARES Act): economic stimulus bill passed by the 116th U.S. Congress and signed into law by President Donald Trump on March 27, 2020, in response to the economic fallout of the COVID disease.

Current Expense: Local funds used to supplement the State's minimum level of support for operating the schools. These funds by State law are appropriated on a per pupil basis.

Debt Service: Used for payment of general long-term debt principal, interest, and related costs.

Delinquent Taxes: Taxes that remain unpaid after the due date on which a penalty for nonpayment is incurred.

Department: A major administrative division of the County that has overall management responsibility for an operation within a function area.

DHR: Represents Departments of Human Resources that includes Social Services, Public Health, and Partners Behavioral Health Management (Partners BHM).

Encumbrance: A financial commitment for services, contracts, or goods that have not as yet been delivered or performed.

Enterprise Fund: A grouping of activities whose expenditures are wholly or partially offset by revenues collected from consumers in the form of fees and charges.

Expenditures: The total costs of a program or capital project.

Fire Protection Service Districts: Districts established pursuant to NCGS 153A-301(a)(2) within the County for the purpose of establishing fire tax rates to provide fire protection services.

Fiscal Year: The time period beginning July 1 of a calendar year and ending on June 30 of the following calendar year. Budgeting is carried out on a fiscal year schedule.

Fixed Asset: An asset of long-term character. For budgetary purposes a fixed asset is defined as an item costing \$5,000 or more with an expected life of more than three years.

Fringe Benefits: For budgeting purposes fringe benefits include employer payments for social security, retirement, group health, life insurance, dental insurance, and worker's compensation.

Full-Time Equivalent (FTE): An FTE converts the hours worked by a position into a percentage of a full year's number of hours. One FTE equals 40 hours per week or 2,080 hours per year per permanent position.

Fund: An accounting entity created to record the financial activity for a selected financial grouping. A fund is set up to carry out a special function or attain certain objectives in accordance with set laws and regulations.

Fund Balance: Amounts shown as fund balance represent monies which remain unspent after all budgeted expenditures have been made. North Carolina statutes dictate that a portion of fund balance should be retained and not made available for appropriation in the following fiscal year.

Function: A broad grouping of activities and departments whose outcomes and expenditures are inter related. Examples of functions within Catawba County include Human Services, Public Safety, and General Government.

General Fund: The general operating fund of the County used to account for all financial resources except those required to be accounted for in another fund.

General Obligation Bonds: Bonds issued by a government that are backed by the full faith and credit of its taxing authority.

Governmental Funds: There are three groups of funds for which financial statements are prepared—governmental, proprietary, and fiduciary. Proprietary funds are employed to report on activities financed primarily by revenues generated by the activities themselves, such as a utility.

Fiduciary funds contain resources held by a government but belonging to individuals or entities other than the government. Governmental funds account for everything else. Catawba County has three types of governmental funds:

- General Fund and like funds
- Special Revenue Funds
- Capital Project Funds

Grants: A broad statement of desired conditions to be maintained or achieved through the efforts of an organization.

Internet Crimes Against Children (ICAC): A investigation division that works with state and local law enforcement agencies develop an effective response to technology-facilitated child sexual exploitation and Internet crimes against children.

Indirect Cost: The component of the total cost for a service that is provided by and budgeted within another department or division. Indirect costs are budgeted to more accurately reflect the true total cost for such services such as those provided by the Administrative Departments.

Installment Purchase Contract: is a contract used to finance the acquisition of assets. Under the terms of such an agreement, the buyer pays the seller the full purchase price by making a series of partial payments over time. The payments include stated or imputed interest

Intergovernmental Revenues: Revenues from other governments (State, Federal, or local), which can be in the form of grants, shared revenues, or entitlement.

Lease Purchase: A method of purchasing equipment in which payments are spread over a period of time.

Levy: The amount of tax, service charge, and assessments imposed by the government.

Line Item: A budgetary account representing a specific object of expenditure.

Major Fund: Major funds represent the significant activities for the County and can include any fund whose revenues or expenditures constitute more than 10% of the revenues or expenditures of the appropriated budget.

Modified Accrual: The County budgets all funds on the modified accrual basis of accounting according to North Carolina General Statute. This is an accounting method in which revenues are recorded when they are earned or billed and expenditures are recorded when they are obligated.

Opioid Funds: Funds from a national settlement with opioid companies that can be used to help needed resources to communities harmed by the opioid epidemic.

Ordinance: A formal legislative enactment by the Board of Commissioners that has the full force and effect of law within the boundaries of the County.

Personal Services: Salaries and wages paid to employees for full-time, part-time, and temporary work including overtime and similar compensation. Also included in this account group are fringe benefits paid for employees.

Program: A well-defined portion of the operating plan for which a distinct set of goals and outcomes may be developed.

Program Objective: A specific statement about what is to be accomplished or achieved for a particular program during the fiscal year.

Public Safety: A group of expenditures related to the provision and enforcement of law enforcement and fire and disaster protection.

Reappraisal: The process of revaluing a jurisdiction's real property in order to adjust the tax value to the market value. By North Carolina law, a revaluation must be conducted at a minimum of every eight years.

Reclassification: A change in the classification and corresponding job title of an existing position that results from a major change in assigned responsibilities.

Reinventing Department: One of four departments operating under alternative methods for budgeting which give more flexibility for accounts.

Reserve: An account designated for a portion of the fund balance that is to be used for a specific purpose.

Revenue: Income including transfers and excluding proceeds from the sale of bonds or notes for the fiscal year. The major categories of revenue include taxes, intergovernmental, Federal and State, permits and fees, sales and services, and interest on investments.

Special Revenue Fund: A fund used to account for the revenues from specific sources that are to be used for legally specified expenditures.

Streamflow Rehabilitation Assistance Program (StRAP): A program created by the NC General Assembly, which approved \$38 million in funding for grants to projects that help reduce flooding and restore streams across North Carolina.

Subscription-Based Information Technology Arrangements (SBITA): A contract that conveys control of the right to use another party's (a SBITA vendor's) information technology (IT) software, alone or in combination with tangible capital assets (the underlying IT assets), as specified in the contract for a period of time in an exchange or exchange-like transaction.

Tax Levy: Revenue produced by applying a given tax rate to a property's assessed or tax value.

Unassigned Fund Balance: Available fund balance minus fund balance appropriated for subsequent year's expenses and Board of Commissioner designations such as Reinventing Surplus, which may or may not be spent, and other reserves.

FISCAL YEAR 2024/25 FEE SCHEDULE

Table of Contents

Emergency Services	368
Ambulance Services	368
Animal Shelter.....	368
Fire Permits.....	369
Hazardous Materials Emergencies	369
General Government.....	370
Library	370
Planning Parks and Development	370
Planning and Zoning	370
Catawba County Parks	371
Cooperative Extension	372
Public Health	372
Clinic Services	372
Environmental Health.....	373
Sheriff's Office.....	374
Social Services.....	374
Tax	374
Technology	375
Geospatial Information Services	375
Informational Technology Services	375
Utilities and Engineering	376
Building Permits	376
Erosion and Sedimentation Control	380
Solid Waste.....	381
Water and Sewer	383
Fee Philosophies.....	384

FISCAL YEAR 2024/25 CATAWBA COUNTY FEE SCHEDULE
July 1, 2024

EMERGENCY SERVICES

EMS Fees

Ambulance Base Rates

Advanced Life Support (Non-Emergency)	135% of the Medicare allowable rate
Advanced Life Support (Emergency)	135% of the Medicare allowable rate
Advanced Life Support – ALS2	135% of the Medicare allowable rate
Basic Life Support (Non-Emergency).....	135% of the Medicare allowable rate
Basic Life Support (Emergency)	135% of the Medicare allowable rate
EMS Standby Fee (ALS Unit and two personnel)	\$100.00 per hour
Mileage	135% of the Medicare allowable rate
Specialty Care Transport	135% of the Medicare allowable rate
Treatment / No Transport.....	\$150.00

Animal Services

Animal Adoption

Cat (6 months or older)	\$50.00
Kitten (under 6 months)	\$60.00
Dog (adult)	\$65.00
Puppy	\$75.00
Small Animals (no specific care)	\$25.00
Exotics/Reptiles (specific care)	\$35.00
Livestock	
Tier 1 (chickens, roosters, ducks)	\$0.00
Tier 2 (goats, sheep, pigs)	\$25.00
Tier 3 (cows)	\$75.00
Tier 4 (equines).....	\$150.00

Civil Penalties

1 st Violation	\$50.00
2 nd Violation	\$75.00
3 rd Violation	\$150.00
4 th Violation and each subsequent offense (Habitual Offender)	\$250.00
Animal Cruelty Violation	\$300.00
Dangerous Dog Violation	\$150.00

Home Quarantine..... \$60.00

Impound Fee

.....	\$50.00 1 st occurrence
.....	\$75.00 2 nd occurrence
.....	\$100.00 3 rd and subsequent occurrences

Barn Cat Program Pull FeeCounty Cost

Cat Carrier Fee \$10.00

Services and Vaccines

Microchip	\$15.00
Boarding Fees.....	\$10.00 per day
Rabies Vaccine (one year).....	\$10.00
Bordetella Vaccine	\$10.00
Distemper/Parvo Vaccine – dogs only	\$10.00
Feline Viral Rhinotracheitis, Calicivirus, and Panleukopenia Vaccine – cats only	\$10.00
Feline Leukemia Virus Test.....	\$15.00
Heartworm Test	\$5.00

Fire Permit Fees (O = Operational, C = Construction)

Amusement buildings (O)	\$50.00
Carnivals and Fairs (O)	\$50.00
Change of Business / Owner – ABC required permit for alcohol sale (O)	\$50.00
Compressed Gases (excess) (C)	\$50.00
Covered Mall Buildings (O)	\$50.00
Emergency Responder Radio System (C)	\$50.00
Exhibits and Trade Shows (O)	\$50.00
Explosives Manufacturing, Storage, Handling, Sale or Use, and Blasting Operations (O)	\$150.00
Fire Alarm, Detection Systems, Related Equipment (install, modify) (C)	\$50.00
Fire Extinguishing Systems, automatic (includes sprinklers, installation, and modification) (C)	\$75.00
Fire Hydrants, private (installation and modification) (C)	\$50.00
Fire Hydrants, private (removal from service, use, or operation) (O)	\$50.00
Fire Pumps and Related Equipment (installation and modification) (C)	\$50.00
Flammable or Combustible Liquids	
Change type of contents in tank to more hazardous material (O) <100 Gallons	\$50.00
Change type of contents in tank to more hazardous material (O) >100 Gallons	\$75.00
Construct, install, or alter vehicles and facilities (C)	\$50.00
Install, remove, abandon, and place out-of-service above and underground tanks (O)	\$100.00 per tank
Manufacture, process, blend, or refine (O)	\$50.00
Operation of facilities, tank vehicles, & equipment (O)	\$50.00
Insecticide Fogging, storage of materials (O)	\$50.00
Hazardous Materials Facilities (construction and alterations) (C)	\$50.00
Industrial Ovens Construction (C)	\$50.00
Liquid Fuels	
Dispensing into fuel tanks of motor vehicles at commercial, industrial, government, or manufacturing facilities (O)	\$50.00
Display, operate, or demonstrate liquid or gas-fueled vehicles or equipment in assembly buildings (O)	\$50.00
Membrane Structures, Tents, and Canopies (temporary, permit to erect based on minimal size (more than 800 square feet) (C)	\$50.00
Mobile Food Preparation Vehicles (Food Truck) Inspection (O)	\$100.00
Pyrotechnic special effects material use and handling (fireworks exhibitions) (O)	\$150.00
Safety Inspection due to Change of Use, Business, or Owner (over 30 days) or ABC required safety inspection permit for alcohol sales (O)	\$75.00
Spraying/Dipping Operation (flammable or combustible liquids or combustible powders) (O)	\$50.00
Spraying/Dipping Operation (modification or installation of spray booths, rooms, or dip tanks) (C)	\$50.00
Standpipe Systems (installation, modification, or removal) (C)	\$50.00
Temporary membrane structures, tents, and canopies (O)	\$50.00
Tents or air-supported structures (more than 800 square feet)	\$50.00
Work Started without Permit	Double Permit Fee

Hazardous Materials Emergencies (fees charged back to responsible entity)

Cost associated with extended operations	County cost
Emergency Response Vehicle (Haz Mat Truck, Mobile Command Post)	\$150.00 per hour
EMS Unit (medical stand-by for Haz Mat Team)	\$100.00 per hour
Haz Mat Response Staff	\$25.00 per person per hour
Local Fire Department Emergency Response (reimbursed to Fire Department)	

Ladder Truck.....	\$300.00 per hour
Marine Unit.....	\$50.00 per hour
Pumper or Tanker	\$200.00 per hour
Squad Truck.....	\$100.00 per hour
Materials (booms, suits, absorbent, etc.).....	County cost + 15%
Support Vehicle.....	\$25.00 per hour
Support Trailer (Decon, Air Unit, Light Tower, etc.).....	\$25.00 per hour

GENERAL GOVERNMENT

Copy/Print Charges

Black and White	\$0.10 per page
Color	\$0.25 per page
Returned Check Fee	County Cost

LIBRARY

Copy/Print Charges

3D Printing	\$2.00 per print, \$1.00 per cubic inch of filament
Digital Cutting.....	\$0.50 per cut, plus material cost
Large Format Printing	plain paper: \$2.00/linear foot
.....	coated/glossypaper: \$2.50/linear foot
.....	photo paper: \$3.00/linear foot
Fax Service	
Local or Toll Free	\$1.00 first page, \$0.10 each additional page
Long Distance	\$2.00 first page, \$0.20 each additional page
Interlibrary Loan Materials.....	Extended use fee per day \$0.50
Lost or damaged materials resources	\$ Replacement cost
Special Resources, Technology, Equipment	
Extended use fee.....	\$5.00 per day
Improper return to of technology book drop.....	\$25.00

PLANNING, PARKS, AND DEVELOPMENT

Planning

Board of Adjustment

Cottage Business.....	\$425.00
Extension/Change of Non-Conforming Use	\$425.00
Non-Conforming Use	\$425.00
Special Exception Permit	\$425.00
Special Use Permit	\$425.00
Variance.....	\$425.00

Copies of Ordinances/Plans

Design Manual	\$10.00
Highway 321 Corridor Plan	\$20.00
UDO Procedures Manual.....	\$10.00
Small Area Plans	\$15.00
Unified Development Ordinance	\$35.00

Fee In-Lieu Of \$1,000 per lot
(In lieu of providing open space on-site, a developer may make a one-time payment in the amount of \$1,000 per lot. The fee in-lieu is payable to the Parks Trust Fund for development of capital projects associated with the County Parks Master Plan or other accepted plans.)

Rezoning Application

All Applications.....	\$720.00
(Planning Development (PD), Planning Development – Industrial Parks (PD-IP), 321 Economic Development District (321-ED), Village Center, Manufactured Home Parks (MHP))	

Street Signs

Development Name Marker	\$50.00
Limited Access User	\$50.00
New development (per sign)	\$100.00/pole
Off-Premise.....	\$50.00
Off-Premise – Directional.....	\$50.00
On-Premise – Canopy	\$50.00
On-Premise - Freestanding.....	\$50.00
On-Premise – Wall Sign.....	\$50.00

Subdivisions

Exempt Plat Review	\$25.00
Extension of Major Preliminary Plat	\$70.00
Major Final Plat	\$200.00 + \$5.00 each lot
Major Preliminary Plat.....	\$200.00 + \$5.00 each lot
Minor/Family Subdivision Review	\$65.00
Performance Guarantee Extension (non-residential and subdivision)	\$110.00
Performance Guarantee - Initial Review	\$110.00
Performance Guarantee Inspection	\$30.00
Revised Major Preliminary/Sketch Plat Approval	\$70.00

Telecommunication Towers

Eligible Facilities Requests/Substantial Modifications	\$1,000.00
New Wireless Support Structure/Wireless Facility	\$11,000.00
Site Assessment.....	\$6,000.00
Permit	\$5,000.00

Text Amendment (Applicant Initiated)	\$720.00
--	----------

Zoning Permits

Backyard Business	\$25.00
Accessory Dwelling	\$25.00
Floodplain Development – Regulatory	\$50.00
Floodplain Development – Non-regulatory.....	\$10.00
Duplex.....	\$25.00
Home Occupation Permit.....	\$25.00
Non-residential Accessory Structure Site Plan Review/Permit.....	\$50.00
Non-residential Change of Occupancy	\$50.00
Non-residential Site Plan Review/Permit for new structures	\$200.00
Non-residential Temporary Structure Site Plan Review/Permit.....	\$50.00
Residential Single Family.....	\$25.00
Residential Additions/Accessory Structures (includes pools).....	\$25.00
Sign Permits.....	\$50.00
Temporary Event	\$25.00
Zoning Confirmation Letters.....	\$65.00

Catawba County Parks

Educational/Meeting Room	\$100.00 for half day; \$150.00 for full day rental
Damage Deposit	\$50.00 refundable deposit
Picnic Shelter	\$20.00 per hour, per shelter; 2 hour minimum rental
Vendor/Sales Permit	\$50 per day
Additional Charge Applied to Parks Fees for Non-County Residents.....	\$10.00
Parks Merchandise	\$2.00 or 20% whichever is greater

COOPERATIVE EXTENSION

4-H Camps	Varies depending on camp
4-H Project Books	\$2 to \$10, depending on book
T-Shirts (4-H, Local Foods, etc.)	\$10-17
School Enrichment Programs	\$10/classroom
Workshops (Cooking, Marketing, Master Gardener, Beekeeping, etc.)	Varies, depending on workshop
Serv-Safe	\$80.00 course cost and \$40.00 exam cost

PUBLIC HEALTH

Clinic Services

Note: Public Health is authorized to offer vaccinations based on public demand and need. The fee for each vaccination is the cost of the vaccine plus a flat administrative fee of \$22.00. Below is a list of currently offered vaccinations.

Tests

Nucleic Acid Amplification Test (NAAT)	\$43.00
Rabies Titer Test	\$93.00
Tuberculosis Skin Test	Cost of vaccine + \$22.00

Vaccines

Dtap (Diptheria, Tetanus, and Pertussis)	Cost of vaccine + \$22.00
Gardasil	Cost of vaccine + \$22.00
Haemophilus Influenza B	Cost of vaccine + \$22.00
Hepatitis A - Adult	Cost of vaccine + \$22.00
Hepatitis A – Pediatric	Cost of vaccine + \$22.00
Hepatitis B - Adult	Cost of vaccine + \$22.00
Hepatitis B – Pediatric	Cost of vaccine + \$22.00
Influenza	Cost of vaccine + \$22.00
Meningococcal (Menactra)	Cost of vaccine + \$22.00
M.M.R.	Cost of vaccine + \$22.00
Pneumococcal (Pneumovax)	Cost of vaccine + \$22.00
Polio (IPOL)	Cost of vaccine + \$22.00
Rabies, pre/post-exposure (Imovax)	Cost of vaccine + \$22.00
Rabies, pre/post-exposure (Rabivert)	Cost of vaccine + \$22.00
Td (Tetanus, Toxoid)	Cost of vaccine + \$22.00
Tdap (Tetanus, Diphtheria, and Pertussis)	Cost of vaccine + \$22.00
Tetanus, Diphtheria, and Pertussis (Tdap)	Cost of vaccine + \$22.00
Twinrex (Hep A/B)	Cost of vaccine + \$22.00
Typhoid	Cost of vaccine + \$22.00
Varicella (Varivax)	Cost of vaccine + \$22.00
Yellow Fever	Cost of vaccine + \$22.00
Zostavax	Cost of vaccine + \$22.00

Other

Biopsy Charge	\$25.00
Herpes Simplex Virus II IgG	\$17.00
Herpes Simplex Virus I & II	\$28.00
Human Papillomavirus Screening	\$32.00
Car Seat Co-Pay	\$10.00
CPR/First Aid Education Fee	Cost of Completion Card and/or Student Workbook + \$20.00
CPR K-12 Only	Cost of Completion Card + \$10.00
Fluoride Kit	\$3.00
Foreign Travel Consultation Stamp	\$10.00

Vaccine Admin – 1 injection	\$22.00
Vaccine Admin – each additional injection	\$22.00
Oral Administration	\$17.00

Environmental Health Division

Improvement Permit

Site/Soil Evaluation	\$150.00
(a2) Improvement Permit.....	\$150.00
Authorization to Construct (New, Repair, Expansion, Relocation – includes Improvement Permit fee):	
Any system, 360 gallons per day and less	\$300.00
Any system, 361-600 gallons per day	\$450.00
Any system, 601-1,000 gallons per day	\$650.00
Any system, 1,001 gallons per day and above	\$900.00
Septic Tank Only.....	\$150.00
(a2) Authorization to Construct:	
Any system, 360 gallons per day and less	\$60.00
Any system, 361-600 gallons per day	\$120.00
Any system, 601-1,000 gallons per day	\$200.00
Any system, 1,001 gallons per day and above	\$300.00
Septic Tank Only.....	\$60.00
(a2) Improvement Permit + (a2) Authorization to Construct (applied for together):	
Any system, 360 gallons per day and less	\$120.00
Any system, 361-600 gallons per day	\$180.00
Any system, 601-1,000 gallons per day	\$260.00
Any system, 1,001 gallons per day and above	\$360.00
Engineered Option Permit.....	\$35.00
Authorized Onsite Wastewater Evaluator.....	\$35.00

Existing Systems Inspection (on-site inspection) \$80.00

Septic System Maintenance Inspections

Type IIIB Pump Systems (inspections required every 5 years).....	\$94.00
Type IV Systems (inspections required every 3 years)	\$150.00
Type V Systems (inspections required every year).....	\$175.00
Type VI Systems (inspections required twice per year)	\$175.00
Additional trips to complete inspection or re-inspect	\$100.00
Well Construction and Inspection Permit (New, Replacement, and Repair).....	\$300.00
Well Abandonment.....	\$100.00

Water Samples (per sample)

Bacteriological.....	\$58.00
Fluoride, Lead, Nitrite/Nitrate, Pesticide, Petroleum	\$99.00 each
Inorganic	\$128.00
Hexavalent Test	\$155.00
Coal Ash Test	\$170.00

Re-trip and re-design of Improvement Permit, Authorization to Construct, or Well Permit..... \$70.00

Swimming Pools/Spas (Public Facilities Only)

Inspection Fee/Permit Operating < 8 months.....	\$150.00
Inspection Fee/Permit Operating > 8 months.....	\$200.00
Pool Plan Review	\$300.00
Re-trip	\$25.00
Display Spa Inspection	\$75.00

Tattoo establishment	
Permit for Tattoo Artist (per artist for 12 months)	\$225.00
Plan Review for New Establishment	\$265.00
Temporary Food Establishment	
Permit for Event (Single Event Maximum 21 Days)	\$75.00
Food & Lodging	
Plan Review Fee	\$250.00
Plan Review for Push Mobile Food Unit and Push Cart Only.....	\$150.00
Ownership Change/Preliminary Walk-Through Fee	\$75.00
This fee will be paid upon completion of a Food and Lodging Walk-Through consultation. If the citizen decides to proceed with a full Food and Lodging Plan Review, then the \$75 fee will be applied towards the \$250 cost of the full plan review.	

****All fees are non-refundable once a visit is made****

SHERIFF'S OFFICE

Fee for impounded vehicles (per car, per day).....	\$5.00
Inmate Housing Fee (per day, out of County)	\$40.00 per day (Local), \$101.00 per day (Federal)
Inmate Medical Service Fees:	
Lab Services Co-Payment	\$10.00
Over the Counter Medications	\$3.00
Medical transportation to private doctor	\$50.00
Prescription Drug Co-Payment	\$10.00
Sick Call Medical Visit.....	\$20.00
Sick Call (Follow-up visit).....	\$5.00
Fingerprinting	\$10.00
Postage and handling per ejection mail out	\$1.00
Project Lifesaver Bracelet Replacement Battery and Band	\$10.00 per month
Project Lifesaver Bracelet rental battery replacement/month	\$20.00
Service of Civil Process (out-of-state cases).....	\$50.00
Surrendered weapon storage fee (per weapon, per month).....	\$5.00
Transport Involuntary Commitment to another County's Facility	\$75.00 per hour (or portion)

SOCIAL SERVICES

Confidential Intermediary Program for Adult Adoptees	
Initial non-refundable fee, residents	\$350.00
Initial non-refundable fee, non-residents	\$425.00
Additional services beyond standard agreement	\$75.00/hour
Waiver of fees for those with incomes less than the National Poverty Level	

TAX

ABC Licenses	
Beer on premises	\$25.00
Beer off premises	\$5.00
Wine on premises	\$25.00
Wine off premises	\$25.00
Copies	
Tax Cards	\$0.10

TECHNOLOGY

GIS Fees

Analyst time..... \$50.00 per hour (1 hour minimum/1 map)

Map Printing

Color Printer

8½ x 11 \$0.25

11 x 17 \$3.00

Plotter Reprints

Bond Paper (all sizes)..... \$15.00

High Gloss (ortho)..... \$20.00

Aerial Map - Laser Printer - Color \$0.75

Custom Map or Report - Laser Printer (picked-up) \$0.50

Aerial Photography.....\$10.00 for CD plus postage

ITC Fees

Reports..... \$1.00 per CD

UTILITIES & ENGINEERING

Building Permit Fees

Building Permits (Schedule A)

	Blanket Fee*	
Residential	\$0.50 /sqft	
Residential Accessory	\$0.25 / sqft	
Residential Deck (stand along)	\$0.25 / sqft	
Commercial	\$0.55 /sqft	1 - 100,000 sqft
	\$0.40 /sqft	100,001 - 1,000,000 sqft
	\$0.25 /sqft	Over 1,000,000 sqft

*Blanket permit covers the cost of trade permits; however, each trade contractor must complete an application and be issued a permit.

Phased Construction (Schedule B)

Category of Work	Building	Mechanical	Electrical	Plumbing
Footing/Foundation	25% of Building	25% of Mechanical	25% of Electrical	25% of Plumbing
Shell-In	25% of Building	25% of Mechanical	25% of Electrical	25% of Plumbing
Up-fit	100% of Blanket Permit			
Fees in this table are based on the respective permit fee(s) total and are in addition to the full building permit fees.				

Electrical (Schedule C)

Scope of Work	Single Family/Duplex	Commercial
Change or Repair of existing service	\$60.00	\$100.00
Addition of a new service or panel	\$75.00	\$150.00
Electrical wiring per tenant space	\$60.00	\$150.00
Reconnect Utility	\$60.00	See Schedule G
Temporary Electrical (by agreement per meter)	\$120.00	
Temporary Power Pole	\$60.00	
Any work category not listed	Minimum Fee (See Schedule F)	

Electrical permits are required for the installation, extension, alteration, or general repair of any electrical wiring, devices, appliances, or equipment.

Plumbing (Schedule D)

Scope of Work	Single Family/Duplex	Commercial
Replacement of existing like fixture(s)	\$60.00*	\$60.00
New fixtures	\$60.00	\$60.00
Maximum Permit Fee	\$275.00	\$3,000.00
Any work category not listed	Minimum Fee (See Schedule F)	
Fees in this table are assessed per fixture and include associated trades.		

*Permits are not required if a licensed contractor is conducting the work.

Plumbing Permits are required for the installation, extension, or general repair of utilization equipment, drain, waste, vent, and water distribution systems. Examples of utilization equipment include water heaters, dishwashers, disposals, wells, etc.

Mechanical (Schedule E)

Scope of Work	Residential	Commercial
Install Mechanical System/Equipment - Per System	\$75.00	\$100.00
Install Mechanical Appliance - Per Appliance	\$60.00	\$60.00
Exhaust Fans	\$60.00	\$60.00
Fire Sprinkler System for existing building	NA	\$60.00
Gas Lines	\$60.00	\$60.00
Maximum Permit Fee	\$275.00	\$3,000.00
Reconnect Utility	\$60.00	See Schedule G
Temporary Mechanical (by agreement per meter)	\$120.00	
Any work category not listed	Minimum Fee (See Schedule F)	
Fees in this table are assessed per fixture and include associated trades.		

Mechanical permits are required for installation, extension, alteration, or general repair of Systems/Equipment, Appliances, and Gas Lines as defined below.

Systems/Equipment consisting of heat pumps, apollo units, gas packs, furnaces, air conditioners, radiant heat systems, chillers, air handlers, refrigeration units, spray booths, boilers, hood systems, etc.

Appliances consisting of unit heaters, wall furnaces, fireplace inserts, gas lights, gas grills, gas logs, gas water heaters, etc.

Gas Lines* shall be permitted as a Mechanical Appliance regardless of whether it is issued to a Mechanical or Plumbing Contractor (See Schedule E).

*Separate gas line permit is required if gas line is not installed by system/appliance contractor.

Miscellaneous (Schedule F)

	Building	Electrical	Plumbing	Mechanical
Minimum Permit Fees	\$90.00	\$60.00	\$60.00	\$60.00
Scope of Work	Residential		Commercial	
Cell Towers	NA		Schedule H	
Demolition	\$60.00		\$75.00	
Manufactured Home: Singlewide	\$150.00		NA	
Manufactured Home: Multi-wide	\$200.00		NA	
Modular Unit	\$270.00		\$270.00	
Pier	\$90.00		Schedule H	
Pool: Above Ground	\$75.00		Schedule H	
Pool: In-ground	\$150.00		Schedule H	
Re-roof	\$60.00		\$150.00	
Retaining wall (per continuous section)	\$90.00		\$90.00	
Signs	NA		\$150.00	
Solar Arrays	\$100.00		Schedule H	
Solar Farms	NA		Schedule H	
Fees in this table are assessed per project and include associated trades.				

Other Miscellaneous Fees (Schedule F)		
Administrative Fee		\$30.00
Archive Research (per project)		\$30.00
Change of any contractor (owner must remain same)		\$30.00
Change of Owner		Minimum fees apply to all permits
Homeowners Recovery Fund (single family units)		\$10.00
Off Duty/After Hours Inspections		\$105.00 per hour or any fraction thereof
Refunds on Active Permits with no inspections		Less Administrative Fee
Re-Trip Fee of any inspection		\$120.00
Work started without permit	Residential Double Permit Fee	Commercial Double Permit Fee

Safety Inspections (based on square footage)(Schedule G)

0-5,000 sqft	\$80.00
5,001-10,000 sqft	\$120.00
10,001-50,000 sqft	\$165.00
Over 50,000 sqft	\$205.00

All special events conducted within the inspection jurisdiction of Catawba County where site constructed stages exceed 120 square feet or where temporary electrical power is installed and utilized for the event, must acquire a Zoning permit/approval from the local jurisdiction and make application for a Safety Inspection. All costs associated with required inspections for stages and electrical installation will be covered in the initial fee collected at the time of permit issuance if inspections are conducted during Catawba County's normal business hours. After Hour Inspections fee (see Schedule F) will apply for any requested inspection of the special event for the stage and electrical during non-business hours. After Hour Inspections must be specifically requested a minimum of 48 hours before the needed inspection with an approved method of payment.

Building Permit Fees - Existing Structures (Schedule H)

Alterations, renovations, and repairs to existing structures based on contractor's estimate and using the fee schedule below, with a minimum building permit fee of \$90.00.	
\$0-\$5,000	\$90.00
\$5,000-\$100,000	\$90.00 + \$3.00 for each additional thousand or part thereof
\$100,001-\$1,000,000	\$375.00 + \$2.50 for each additional thousand or part thereof
Over \$1,000,000	\$2,625.00 + \$1.50 for each additional thousand or part thereof

Plan Review (fee due at time of submittal)(Schedule I)

*Commercial - New	\$0.08 sqft
*New commercial plan review fees will be applied to Building Permit fee when issued.	
The following plan review fees are not deducted from building permit fees.	
Resubmittal:	
1 st Resubmittal	No charge
2 nd Resubmittal	½ Original Fee
3 rd Resubmittal	Original Fee
4 th Resubmittal	Original Fee
5 th Resubmittal or Greater	In office meeting with Designer \$100 per hour review, 2 hour minimum
Plan Revisions (after Plan Review is completed)	½ Original Fee
Attached Residential (up to 2 units)	\$50.00
Alterations, renovations, and repairs to existing structures	\$0.04 sqft
Trade only plan review fee	\$90 per trade

Minimum plan review fee.....	\$90.00
Racking systems	\$90.00
Retaining wall (per continuous section)	\$90.00
Signs, ground or wall each (per address).....	\$90.00
Solar Farms (per acre).....	\$90.00
Modular units (each unit)	\$90.00

Express Plan Review:

Exterior/Interior	\$950 per Hour
Interior Only	\$800 per Hour

Contracted Plan Review Services..... \$100.00 per hour plus reimbursable expenses

All review fees are for paper or electronic formats.

Plan Review expires in 90 days with no refunds or fees being applied to Building Permit fees.

If there is a Code change, project must begin anew.

All fees are based on current fee schedule at time of payment.

Erosion and Sedimentation Control

These fees are for sites that disturb more than one acre.

Sites that disturb more than one acre are required to submit a formal erosion control plan. Once the site has been permitted, it will be inspected on a regular basis.

Plan Review \$200.00
(includes the first acre disturbed, plus \$150.00 per disturbed acre or any part thereof, above the first acre disturbed.

Express Plan Review When combined with Building Services Express Plan Review, Building Services hourly rate for plan review plus \$150.00 per disturbed acre or any part thereof, above the first acre disturbed.

Stand Alone Express Plan Review \$97.50 per hour or any fraction thereof minimum \$200.00, plus \$150.00 per disturbed acres or any part thereof, above the first acre disturbed.

Fines for Notice of Violation Varies based on severity, adherence to approved plan, prior record, whether the violation was committed willfully, amount of money saved by noncompliance, cost of rectifying the damage, and staff investigative costs.

Reinspection Fee (required after Notice of Violation) \$125.00

If a site is out of compliance, it will receive a Notice of Violation. Any project that is under an NOV may not have any activity (I.E. Building Services inspections) until the site is brought into compliance and the required fine is paid to the Catawba County Finance Department, and the re-inspection fee has been paid.

These fees are for sites that disturb less than one acre.

Permit Fee \$50.00

If a site is out of compliance, it will receive a Notice of Violation. Any project that is under an NOV may not have any activity (I.E. Building Services inspections) until the site is brought into compliance and the required fine is paid to the Catawba County Finance Department.

Solid Waste Management Disposal

(Fees include \$2.00 Solid Waste State Disposal Tax where applicable)

Archive Research (per request) \$22.00

Commercial Truck Weigh \$15.00 per weigh

Unloading After Hours \$25.00 per 15 minutes or any part thereof

Uncovered/Unsecured Load \$50.00 per occurrence

Safety Vest \$1.00 each
Safety vest is required to be worn while visiting the landfill. You may provide your own vest

that meets NC OSHA standards.

Failure to Weigh-Out/Pay for Disposal \$200.00 per axle

Municipal Solid Waste Landfill

**Hours of operations are 7:00 am to 4:00 pm, Monday – Friday,
8:00 am – 11:30 am, Saturday
Closed Sunday**

Municipal Solid Waste (1,000 lbs or less \$19.75 minimum)..... \$39.49 per ton

- Household items – garbage, furniture, clothes, toys, ect.
- Non-Hazardous Industrial/Commercial Waste
- Industrial Wood Waste –glued, treated, painted, creosote wood, or stained
- Chipboard, plywood, pressboard
- Roofing/Shingles
- Drywall
- Non-Friable Asbestos - containing transit siding, vinyl floor tiles, asphalt roofing shingles
- Grubbing, Roots, and Stumps
- Brick, block, or concrete that is painted or has reinforcement material and/or contaminated with other waste

Municipal Water & Wastewater Sludge Triple Fee.....\$118.48 per ton

Must have no visible free liquids and have a minimum 30% solids content

Other Wood Waste (1,000 lbs or less \$7.50 minimum) \$15.00 per ton

Saw Dust

Other Waste (Triple Fee)\$118.48 per ton

- Contaminated with more than
 - 10% Cardboard (from industrial entities only)
 - 20% Springs
 - 50% Foam Rubber
- Wire or cable over 4 ft. (Banded or Unbanded)
- Bulky items not easily compacted
- Natural wood pallets
- Materials Removal and Handling Fee
Applies to each load that contains any materials banned by North Carolina State Law or Bulky Solid Waste Management Rules, current and future or unloaded in an incorrect location.

Friable Asbestos (1,000 lbs or less \$64.85 minimum).....\$129.71 per ton

State regulations requires friable asbestos to be covered with soil requiring extra landfill space.

Dead Animals

(less than 280 pounds)..... \$5.00

(over 280 pounds).....\$39.49 per ton

Grinding Area
Hours of operations are 8:00 am to 4:30 pm, Monday – Friday
8:00 am to 11:30 am, Saturday
Closed Sunday

Definitions

- *Natural Wood* – is wood that has not been processed in any form. Wood that is not chipboard, creosote, glued, painted, stained, treated, plywood, pressboard, etc. This is defined based on State regulation.

Natural, Clean Wood Waste (1,000 lbs or less \$10.00 minimum)----- \$20.00 per ton

- Clean, natural furniture wood waste for grinding (containing no glue, stain, chipboard, pressboard, plywood, etc.
- Clean, natural, uncontaminated wood pallets
- Natural lumber, less than 8 feet in length

Loose grass and leaves (de-bagged or in compostable paper bags).....\$5.00per load

State-Banned Landfill Materials (must be clean recyclable material)No Charge

- Asphalt (no dirt or trash)
- Brick, block, concrete not painted and w/o reinforcement, less than 6 inch, and separated from other waste
- Liquid Paint (residential only limit 10 gallons per visit-no businesses)

Electronics and televisions (residential only-no businesses)

Ground Brush, Limbs, Trees, Etc. (no minimum) \$20.00 per ton
No longer than 8 feet and/or 14 inches in diameter

- Brush, Limbs, and Trees (grindable)
- (Brush, limbs, and trees must be cut so it is no longer than 8 feet in length and/or 14 inches in diameter and be kept separated from roots, stumps, and grubbing for recycling purposes)
- If a load of waste is unloaded at the grinders and it has other materials mixed in that makes the load non-grindable, triple the MSW fee will be applied

Mulch and Compost

Mulch (3 yard scoop/bucket)..... No Charge
Compost (3 yard scoop/bucket) \$10.00 or \$10.00 per ton
(customers may choose to pay per 3 yard scoop/bucket or have their vehicle weighed)

Scrap Tires

Tires without proper documentation, Tires stockpiled prior to January 1, 1994 .. \$125.00 per ton
Tires that have been buried, contains mud or water \$300.00 per ton
Off Road Tires \$400.00 per ton

Water and Sewer

Connections (System Development Fee) Revised October 16, 2023

Existing or New property improvements after construction is completed

1 inch or less water meter/tap:	\$1,660 water; \$5,691 sewer
1.5 inch water meter/tap:.....	\$3,320 water; \$11,382 sewer
2 inch water meter/tap:.....	\$5,312 water; \$18,211 sewer
3 inch water meter/tap:.....	\$9,960 water; \$34,146 sewer
4 inch water meter/tap:.....	\$16,600 water; \$56,910 sewer
6 inch water meter/tap:.....	\$33,200 water; \$113,820 sewer
8 inch water meter/tap:.....	\$53,120 water; \$182,112 sewer
10 inch water meter/tap:.....	\$76,360 water; \$261,786 sewer
12 inch water meter/tap:.....	\$142,760 water; \$489,426 sewer

(Construction period includes 12 months warranty period after construction is completed)

- To entice the connection of existing buildings that exist at the onset of construction of County funded water and sewer utilities to municipal services, System Development Fees for existing property improvements shall be reduced by 50 percent during the utility construction period. (Existing property improvements include all types of occupancies that rely upon existing non-municipal water and sewer provisions and are adjacent to the utility under construction)

Minimum System Development Fee \$1,660 water; \$5,691 sewer

Other

Residential & Commercial Subdivision& Development Engineering Fee

0 - 100 lots or units	\$250.00
101 - 200 lots or units	\$500.00
201 - 300 lots or units	\$750.00

Engineering Fee will continue at a rate of \$250 per 100 lots or units or any part thereof.

CURRENT FEE POLICIES

UTILITIES & ENGINEERING

Building Services Fees

Building Inspection fees are in place to recover the cost of the Building Services Office. Fees will be benchmarked against other counties each year and rates will be set to recover as much of the County's cost as possible given economic conditions and the results of the benchmarking.

Erosion Control Fees

Erosion control fees are in place to recover a portion of the cost of the local Erosion and Soil Sedimentation Control program.

Solid Waste Fees

Consistent with County Code, landfill fees will generate sufficient revenues to operate the landfill and build reserve for future needs as well as encourage protection and preservation of the environment.

Water and Sewer Fees

Recover a portion of the cost of constructing water and sewer infrastructure.