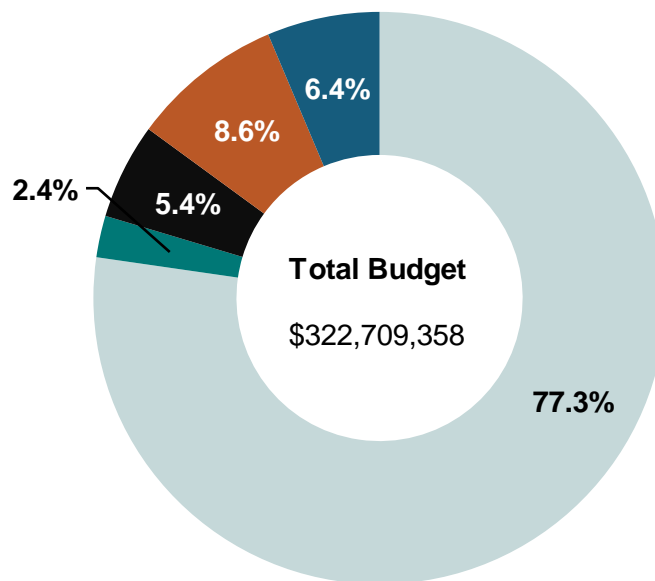


# FISCAL YEAR 2024/25 BUDGET HIGHLIGHTS

The County's total Fiscal Year 2024/25 Budget is \$322,709,358. 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 \$249,390,605 or 77.3 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.

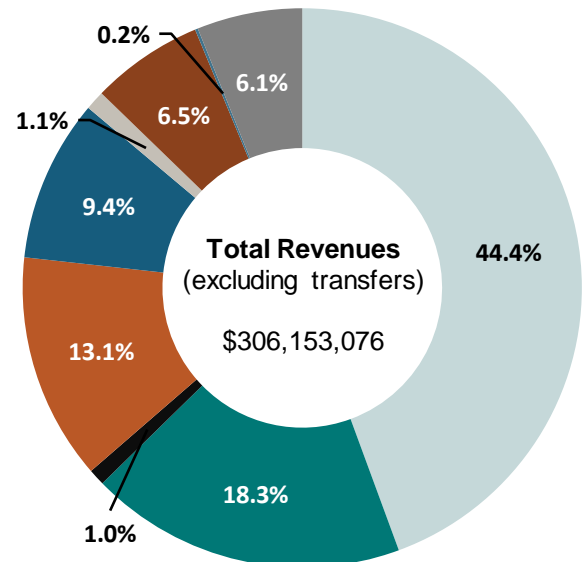
### FINES & FORFEITURES

Fees collected by the Courts and entirely distributed to schools.

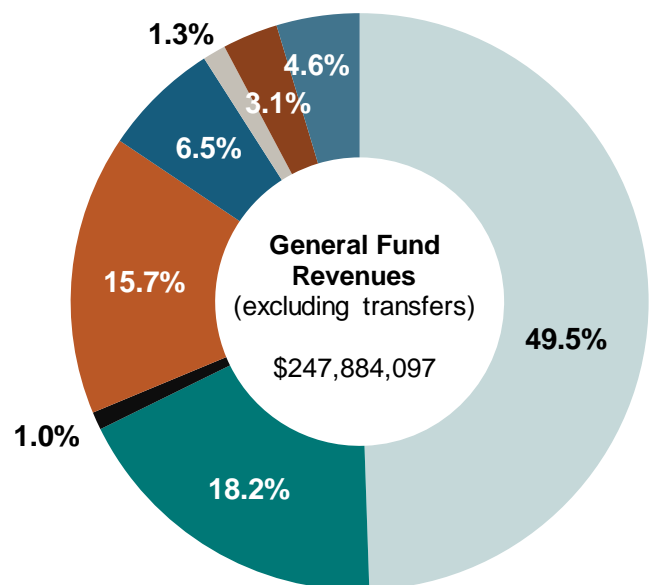
### OTHER SOURCES

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 Adopted	Percent Change
<b>GENERAL FUND</b>					
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	7,697,169	-10.5%
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%
	<b>\$230,278,207</b>	<b>\$241,676,709</b>	<b>\$259,889,938</b>	<b>\$249,390,605</b>	<b>3.2%</b>
<b>OTHER GENERAL FUND TYPES</b>					
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%
	<b>\$6,429,722</b>	<b>\$7,451,527</b>	<b>\$7,574,819</b>	<b>\$7,594,019</b>	<b>1.9%</b>
<b>SPECIAL REVENUE FUNDS</b>					
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	13,274,664	17.7%
Federal	6,433,530	1,990,602	475,000	475,000	-76.1%
State	2,883,352	552,919	375,161	374,133	-32.3%
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%
	<b>\$22,036,150</b>	<b>\$17,529,229</b>	<b>\$18,163,677</b>	<b>\$17,480,183</b>	<b>-0.3%</b>
<b>CAPITAL PROJECT FUNDS</b>					
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%
	<b>\$75,930,911</b>	<b>\$18,825,444</b>	<b>\$43,575,363</b>	<b>\$27,711,146</b>	<b>47.2%</b>
<b>ENTERPRISE FUNDS</b>					
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%
	<b>\$16,114,796</b>	<b>\$14,293,565</b>	<b>\$20,966,736</b>	<b>\$20,533,405</b>	<b>43.7%</b>
<b>TOTAL</b>	<b>\$350,789,786</b>	<b>\$299,776,474</b>	<b>\$350,170,533</b>	<b>\$322,709,358</b>	<b>7.6%</b>

## 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.

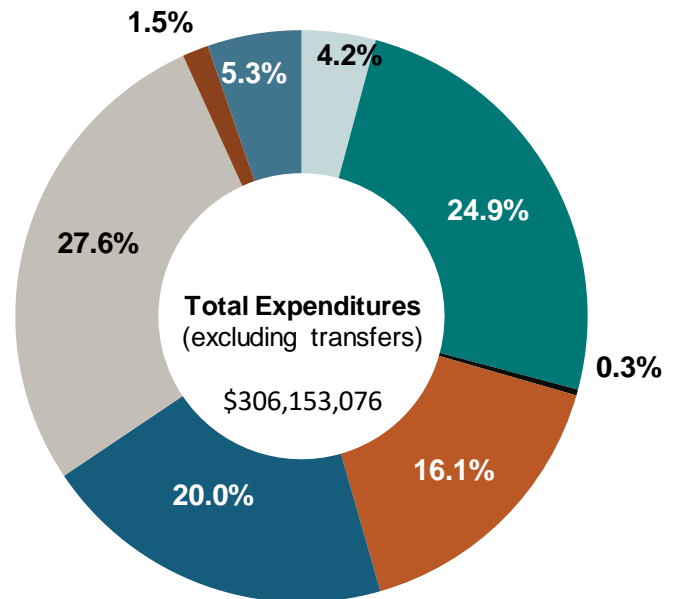
### CULTURE

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.

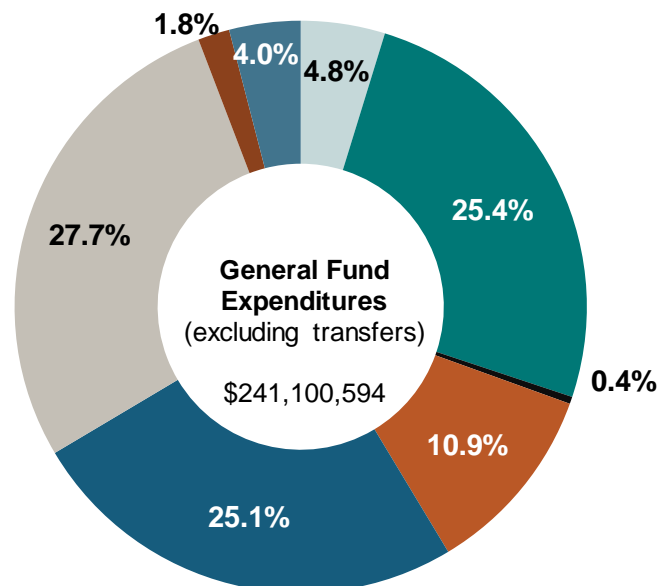
### OTHER

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 Adopted	Percent Change
<b>General Fund</b>					
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	53,232,866	4.6%
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%
	<b>\$219,457,560</b>	<b>\$241,676,709</b>	<b>\$259,889,938</b>	<b>\$249,390,605</b>	<b>3.2%</b>
<b>Other General Fund Types</b>					
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%
	<b>\$6,135,869</b>	<b>\$7,451,527</b>	<b>\$7,574,819</b>	<b>\$7,594,019</b>	<b>1.9%</b>
<b>Special Revenue Fund Types</b>					
Emergency Telephone System Fund	\$358,919	\$552,919	\$816,611	\$815,583	47.5%
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	13,482,397	13.1%
	<b>\$19,606,318</b>	<b>\$17,529,229</b>	<b>\$18,163,677</b>	<b>\$17,480,183</b>	<b>-0.3%</b>
<b>Capital Project Funds</b>					
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%
	<b>\$36,932,419</b>	<b>\$18,825,444</b>	<b>\$43,575,363</b>	<b>\$27,711,146</b>	<b>47.2%</b>
<b>Enterprise Funds</b>					
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%
	<b>\$8,826,802</b>	<b>\$14,293,565</b>	<b>\$20,966,736</b>	<b>\$20,533,405</b>	<b>43.7%</b>
<b>TOTAL</b>	<b>\$290,958,968</b>	<b>\$299,776,474</b>	<b>\$350,170,533</b>	<b>\$322,709,358</b>	<b>7.6%</b>

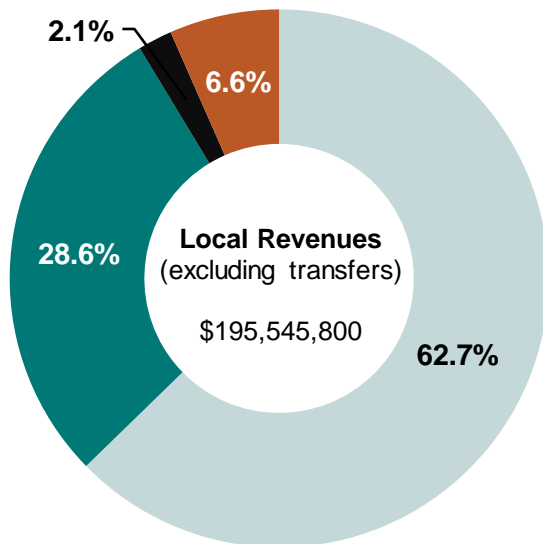
## Local Funds

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.

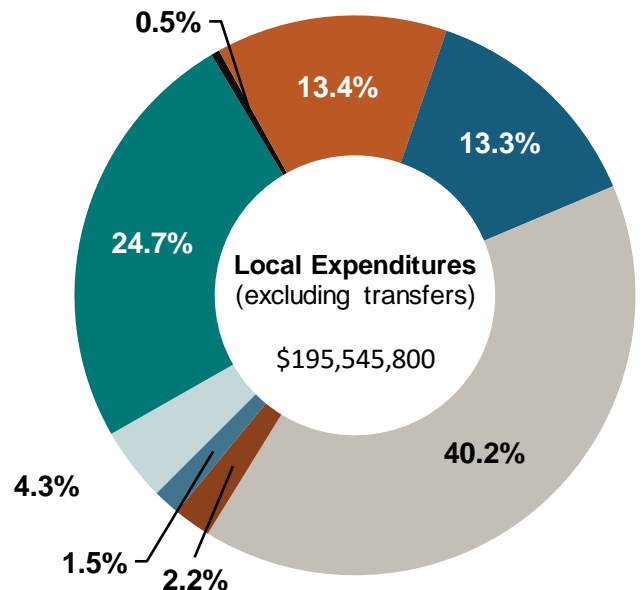
Many services provided by the County don't generate revenues at all, or the amount generated isn't sufficient to cover the cost of delivering the service such as Education, Public Safety, General Government Administration, and Libraries. The term Local Funds is used to refer to the portion of the budget 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



- Property Tax
- Sales Tax
- Other
- Fund Balance

### LOCAL EXPENDITURES



- General Government
- Public Safety
- Environmental Quality
- Economic & Physical Development
- Human Services
- Education
- Culture
- Other

# **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 \$5.4 million budget to budget (\$3.4 million countywide property tax, \$1.99 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 decreased by \$900,286. There is 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 \$6.1 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 4.6 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 seven districts and recommends increases in the tax rate for seven 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 \$115 per pupil, resulting in an 5.5 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

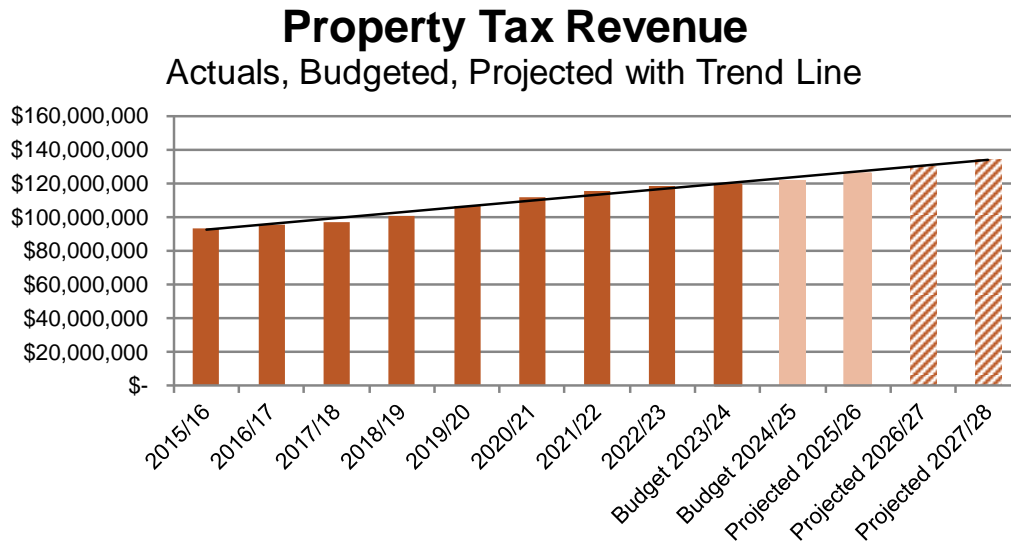
	2024/25 Adopted	2025/26 Projected	2026/27 Projected	2027/28 Projected
<b>GENERAL FUND</b>				
Property Tax	\$122,621,000	\$128,000,000	\$133,200,000	\$139,400,000
Sales Tax	45,230,000	\$47,040,000	\$48,930,000	\$50,890,000
Other Taxes	2,482,500	\$2,580,000	\$2,680,000	\$2,780,000
Federal	18,705,583	\$19,090,000	\$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	7,697,169	\$9,855,000	\$7,405,000	\$3,429,000
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
	<b>\$249,390,605</b>	<b>\$256,436,000</b>	<b>\$260,706,000</b>	<b>\$267,965,000</b>
<b>OTHER GENERAL FUND TYPES</b>				
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
	<b>\$7,594,019</b>	<b>\$7,779,000</b>	<b>\$8,009,000</b>	<b>\$8,246,000</b>
<b>SPECIAL REVENUE FUNDS</b>				
Fire Protection Service District	\$13,274,664	\$13,806,000	\$14,358,000	\$14,932,000
Federal	\$475,000	\$495,000	\$510,000	\$263,000
State	\$374,133	\$985,000	\$1,640,000	\$2,339,000
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	\$1,304,000	\$937,000	\$483,800
Transfers Between Funds	\$75,000	\$75,000	\$75,000	\$75,000
Other Sources	\$511,106	516,000	521,000	526,000
	<b>\$17,480,183</b>	<b>\$17,755,000</b>	<b>\$18,615,000</b>	<b>\$19,192,800</b>
<b>CAPITAL PROJECT FUNDS</b>				
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
	<b>\$27,711,146</b>	<b>\$46,626,000</b>	<b>\$42,451,000</b>	<b>\$18,954,000</b>
<b>ENTERPRISE FUNDS</b>				
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
	<b>\$20,533,405</b>	<b>\$23,303,636</b>	<b>\$19,306,589</b>	<b>\$16,564,861</b>
<b>TOTAL</b>	<b>\$322,709,358</b>	<b>\$351,899,636</b>	<b>\$349,087,589</b>	<b>\$330,922,661</b>

## 4-YEAR EXPENSE SUMMARY PROJECTION

	2024/25 Adopted	2025/26 Projected	2026/27 Projected	2027/28 Projected
<b>GENERAL FUND</b>				
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	\$53,232,866	\$54,830,000	\$56,749,000	\$58,735,000
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
	<b>\$249,390,605</b>	<b>\$256,436,000</b>	<b>\$260,706,000</b>	<b>\$267,965,000</b>
<b>OTHER GENERAL FUND TYPES</b>				
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
	<b>\$7,594,019</b>	<b>\$7,779,000</b>	<b>\$8,009,000</b>	<b>\$8,246,000</b>
<b>SPECIAL REVENUE FUNDS</b>				
Emergency Telephone System Fund	\$815,583	\$816,000	\$816,000	\$816,000
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	\$13,482,397	\$14,021,000	\$14,582,000	\$15,165,000
	<b>\$17,480,183</b>	<b>\$17,755,000</b>	<b>\$18,615,000</b>	<b>\$19,192,800</b>
<b>CAPITAL PROJECT FUNDS</b>				
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
	<b>\$27,711,146</b>	<b>\$46,626,000</b>	<b>\$42,451,000</b>	<b>\$18,954,000</b>
<b>ENTERPRISE FUND</b>				
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
	<b>\$20,533,405</b>	<b>\$23,303,636</b>	<b>\$19,306,589</b>	<b>\$16,564,861</b>
<b>TOTAL</b>	<b>\$322,709,358</b>	<b>\$351,899,636</b>	<b>\$349,087,589</b>	<b>\$330,922,661</b>

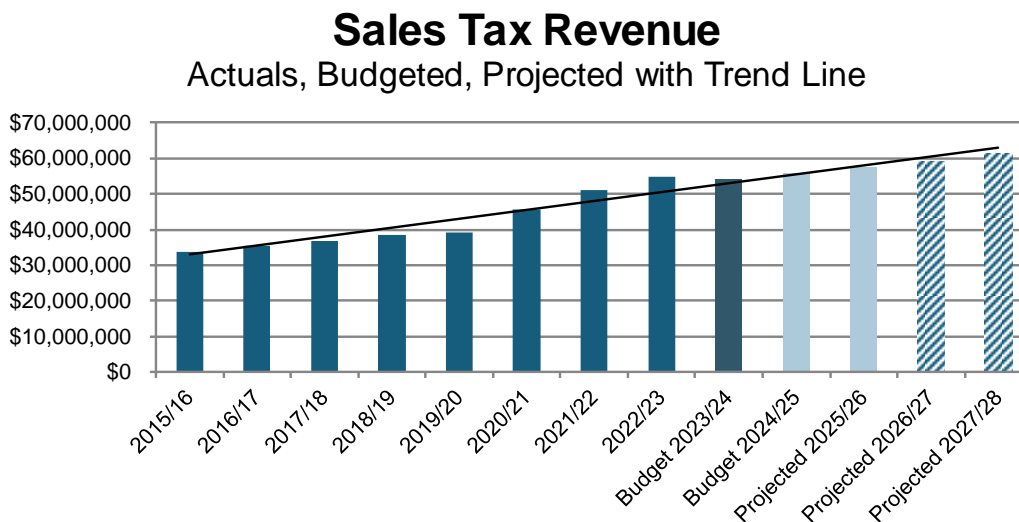
## REVENUE TRENDS

### 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.

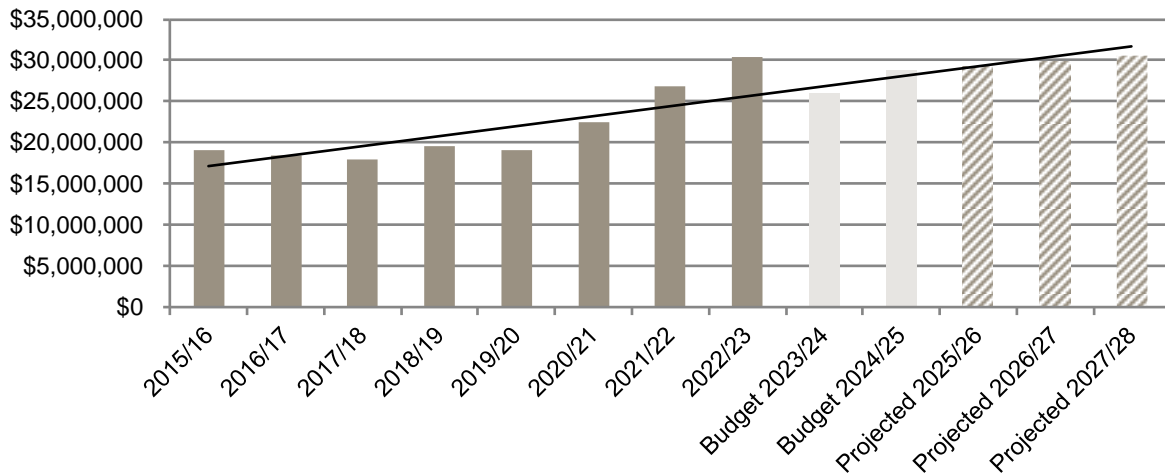


#### Sales Tax

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

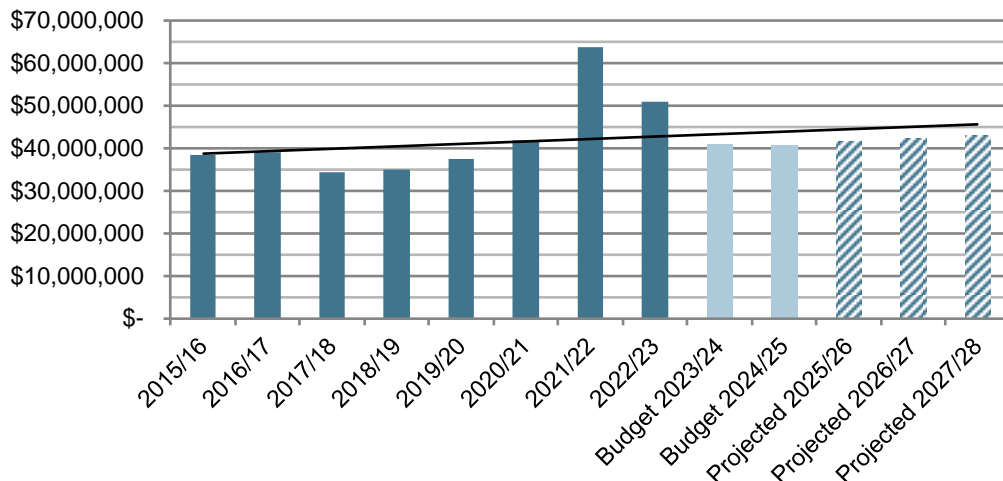


### Permits & Fees

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 2024/25 budget appropriates \$7.69 million in General Fund fund balance to help finance County operations and capital projects. This is a \$759,286 decrease 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	\$7,697,169	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
<b>Total</b>	<b>70,883,264</b>	<b>71,950,000</b>	<b>8,431,995</b>	<b>71,210,000</b>

## 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
<b>Total</b>	<b>6,008,669</b>	<b>10,123,097</b>	<b>2,047,280</b>	<b>11,233,000</b>

## 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
<b>Total</b>	<b>14,202,322</b>	<b>11,057,267</b>	<b>2,435,963</b>	<b>8,659,000</b>

## 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
<b>Total</b>	<b>32,871,467</b>	<b>31,267,000</b>	<b>6,684,797</b>	<b>24,636,000</b>

# 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	Reinventing FB
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 Adopted
<b>General Government</b>				
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
<b>Total General Government</b>				
<b>Permanent</b>	<b>73.00</b>	<b>70.00</b>	<b>71.00</b>	<b>71.00</b>
<b>Hourly</b>	<b>3.63</b>	<b>3.50</b>	<b>5.01</b>	<b>3.89</b>
<b>Public Safety</b>				
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
<b>Total Public Safety</b>				
<b>Permanent</b>	<b>427.00</b>	<b>433.00</b>	<b>448.00</b>	<b>442.00</b>
<b>Hourly</b>	<b>18.11</b>	<b>18.87</b>	<b>21.06</b>	<b>21.06</b>

	2022/23 Actual	2023/24 Current	2024/25 Requested	2024/25 Adopted
<b>Environmental Quality</b>				
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
<b>Total Environmental Quality</b>				
<b>Permanent</b>	<b>3.60</b>	<b>4.60</b>	<b>4.60</b>	<b>4.60</b>
<b>Hourly</b>	<b>1.14</b>	<b>1.14</b>	<b>1.14</b>	<b>1.14</b>
<b>Economic &amp; Physical Development</b>				
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
<b>Total Economic &amp; Physical Development</b>				
<b>Permanent</b>	<b>104.15</b>	<b>107.15</b>	<b>107.15</b>	<b>107.15</b>
<b>Hourly</b>	<b>7.25</b>	<b>7.26</b>	<b>7.10</b>	<b>6.56</b>
<b>Human Services</b>				
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
<b>Total Human Services</b>				
<b>Permanent</b>	<b>526.90</b>	<b>512.40</b>	<b>519.15</b>	<b>518.15</b>
<b>Hourly</b>	<b>11.29</b>	<b>14.86</b>	<b>12.26</b>	<b>12.26</b>

	2022/23 Actual	2023/24 Current	2024/25 Requested	2024/25 Adopted
<b>Culture</b>				
Library				
Permanent	35.80	35.80	36.30	36.30
Hourly	2.30	1.76	2.08	2.08
<b>Total Culture</b>				
<b>Permanent</b>	<b>35.80</b>	<b>35.80</b>	<b>36.30</b>	<b>36.30</b>
<b>Hourly</b>	<b>2.30</b>	<b>1.76</b>	<b>2.08</b>	<b>2.08</b>
<b>Other Funds</b>				
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
<b>Total Other Funds</b>				
<b>Permanent</b>	<b>36.85</b>	<b>40.85</b>	<b>41.85</b>	<b>40.85</b>
<b>Hourly</b>	<b>0.34</b>	<b>0.51</b>	<b>0.51</b>	<b>0.51</b>
<b>GRAND TOTAL</b>				
<b>Permanent</b>	<b>1,207.30</b>	<b>1,203.80</b>	<b>1,228.05</b>	<b>1,220.05</b>
<b>Hourly</b>	<b>44.06</b>	<b>47.90</b>	<b>49.16</b>	<b>47.50</b>

# COUNTY STRATEGIC PLAN

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

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## 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.