



**catawba county**  
north carolina

# ADOPTED OPERATING & CAPITAL **BUDGET**

FISCAL YEAR 2025/26







## 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.

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## 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.

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# **CATAWBA COUNTY, NORTH CAROLINA**

**FISCAL YEAR 2025/256**

# **ADOPTED 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

## **Prepared by:**

*Budget & Management Director:*

Jennifer Mace

## **Assistant County Manager**

Paul Murray

*Budget & Management Analyst:*

## **Assistant County Manager**

Justin Merritt

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

### **Dale Stiles**

County Clerk

### **Bryan Blanton**

Emergency Services Director

### **Rick Pilato**

Chief Information Officer

### **Don Brown**

Sheriff

### **Donna Mull**

Cooperative Extension Director

### **Pete Shonka**

Utilities & Engineering Director

### **Angela Henson**

Register of Deeds

### **Amanda Duncan**

Elections Director

### **Jennifer McCracken**

Public Health Director

### **Cynthia Eades**

Human Resources Director

### **Siobhan Loendorf**

Library Director

### **Chris Timberlake**

Planning, Parks, & Development  
Director

### **Mary Morrison**

Chief Financial Officer

### **Brian Myers**

Tax Administrator

### **John Cameron**

Facilities Services Director

### **Karen Harrington**

Social Services Director

### **Randy Willis**

Soil & Water Administrator

### **Jennifer Mace**

Budget & Management Director

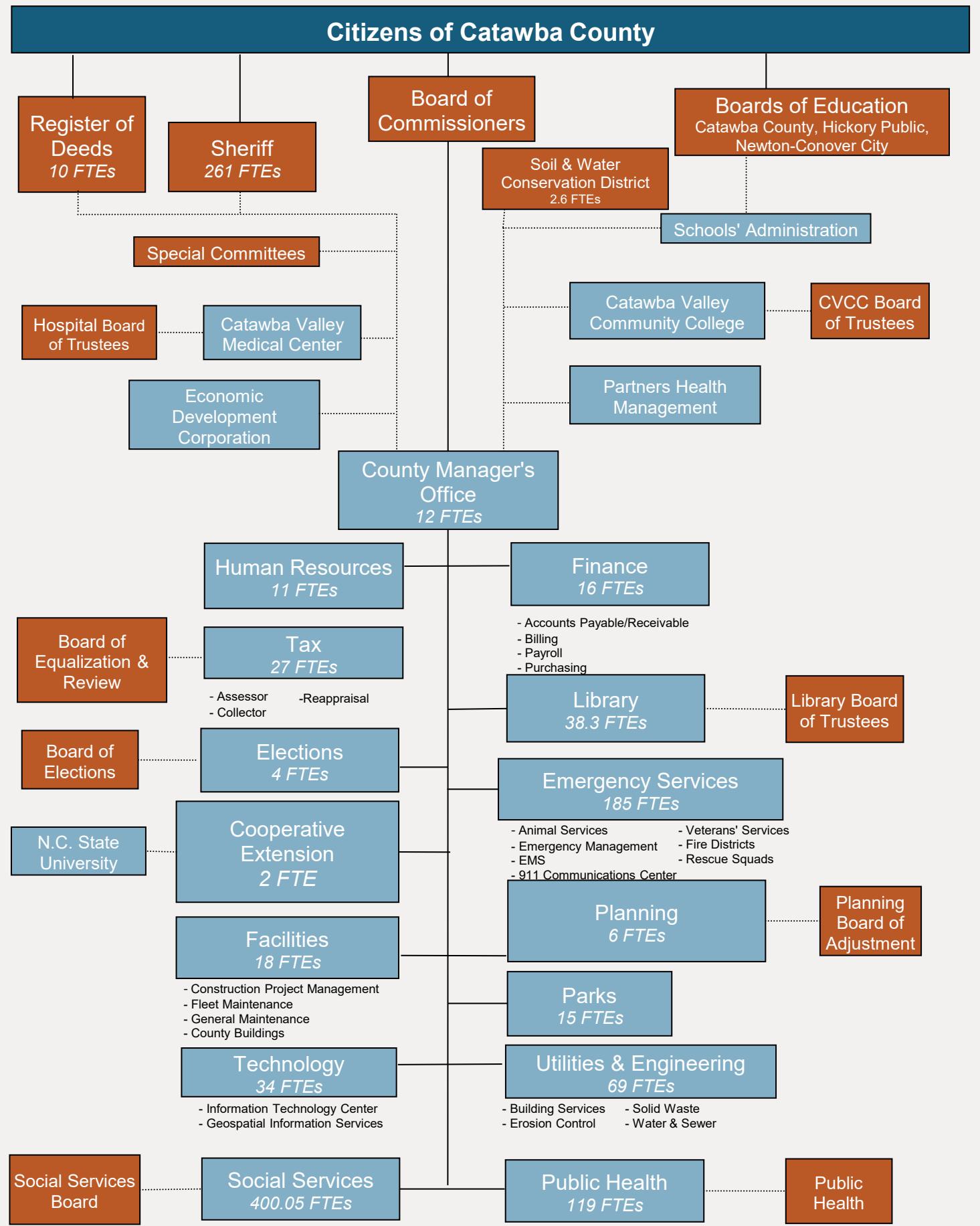
### **David Wagg**

Parks Director

### **Amy McCauley**

Communications & Marketing Director

# Catawba County Organizational Structure



## **2024/25 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, 6<sup>th</sup> Consecutive Year (Emergency Services)

### **CARL DURHAM AWARD**

- Catawba County Environmental Health received this award from The Association of North Carolina Boards of Health (ANCBH). The team made national headlines by being the first team in North Carolina to identify the cause of lead poisoning in children, a discovery that led to a significant nationwide product recall. When two local children were diagnosed with high blood lead levels, our specialists launched a thorough investigation, exploring all potential sources of exposure, from household items to childcare centers. Despite initial testing returning normal results, the team's persistence led them to investigate a seemingly innocuous source: apple cinnamon snack pouches. Discovering high levels of lead in these pouches, they alerted the FDA, which prompted a nationwide recall. This innovative approach, involving meticulous testing and unorthodox methods, not only protected our local children but also led to safer food products across the U.S. This case exemplifies how Catawba County Environmental Health goes above and beyond to safeguard community health.

### **CIVIC EXCELLENCE IN INNOVATION AWARD**

- A team of County staff from multiple departments created a custom mapping application for the Planning Department which allows planning staff to select property lines and generate setback polygons based on zoning regulations. Previously this was done by hand and was a manual and time-consuming process. The application is used daily and has saved staff time, eliminated the need for customers to come on site, reduced errors, and saved paper.

### **GOVERNMENTAL FINANCE OFFICERS ASSOCIATION AWARDS**

- Recognized the Finance Office for its Comprehensive Annual Financial Report for the fiscal year that ended June 30, 2023. Catawba County has now won the award for 43 consecutive years. (Finance)
- Recognized the Budget and Management Office, for the Distinguished Budget Presentation Award. Budget & Management received the award for the County's Fiscal Year 2024-25 budget, the award recognizes government entities for producing a budget document which is easy to read and understand. Catawba County has now won the award for 36 consecutive years. (County Manager)

## **NORTH CAROLINA ASSOCIATION OF ASSESSING OFFICERS' NORTH CAROLINA ASSESSOR OF THE YEAR AWARD**

- Catawba County Tax Administrator Brian Myers was named the 2024 North Carolina Assessor of the Year by the North Carolina Association of Assessing Officers (NCAAO). The Assessor of the Year Award is presented annually to one outstanding North Carolina tax assessor in recognition of outstanding achievement in tax administration and public service.



# BUDGET ORDINANCE

BE IT ORDAINED by the Board of Commissioners of Catawba County:

## SECTION I

### Budget Adoption, 2025/26

The following budget with anticipated fund revenues of \$338,705,936 and departmental expenditures of \$338,705,936 is hereby adopted in accordance with Chapter 159 of the North Carolina General Statutes by the County of Catawba for the fiscal year beginning July 1, 2025, and ending June 30, 2026, and the same is adopted by fund and function as follows:

GENERAL FUND & GENERAL FUND LIKE FUNDS				
REVENUES BY TYPE				
Revenue Type	General	Self-Insurance	Reappraisal	ROD Auto. & Preserv.
Property Tax	\$126,384,000	\$0	\$0	\$0
Sales Tax	46,356,000	0	0	0
Other Taxes	2,582,500	0	0	0
Federal	18,844,688	0	0	0
State	8,371,538	0	0	0
Federal & State	6,294,128	0	0	0
Local	5,697,997	410,000	0	0
Permits & Fees	17,179,777	15,000	0	0
Miscellaneous	4,049,337	0	0	90,000
Fund Balance	7,977,361	687,050	55,000	0
Transfers from Other Funds	1,097,980	2,541,300	1,009,062	0
Other Sources	11,355,397	3,103,000	0	0
<b>Total Revenues</b>	<b>\$256,190,703</b>	<b>\$6,756,350</b>	<b>\$1,064,062</b>	<b>\$90,000</b>
EXPENSES BY FUNCTION				
Function	General	Self-Insurance	Reappraisal	ROD Auto. & Preserv.
General Government	\$12,230,005	\$6,756,350	\$1,064,062	\$90,000
Public Safety	59,197,142	0	0	0
Environmental Quality	988,684	0	0	0
Economic & Physical Development	26,306,811	0	0	0
Human Services	62,460,516	0	0	0
Education	53,321,026	0	0	0
Libraries & Culture	4,650,514	0	0	0
Debt Service	26,769,026	0	0	0
Transfers to Other Funds	10,266,979	0	0	0
<b>Total Expenses</b>	<b>\$256,190,703</b>	<b>\$6,756,350</b>	<b>\$1,064,062</b>	<b>\$90,000</b>
GENERAL FUND & GENERAL FUND LIKE FUNDS				

SPECIAL REVENUE FUNDS				
REVENUES BY TYPE				
Revenue Type	Emergency Telephone	State Unauth. SA	Federally Seized Justice	Opioid Settlement
State	\$374,045	\$0	\$0	\$777,980
Fund Balance	67,361	15,000	200,000	0
<b>Total Revenues</b>	<b>\$441,406</b>	<b>\$15,000</b>	<b>\$200,000</b>	<b>\$777,980</b>
EXPENSES BY FUNCTION				
Function	Emergency Telephone	State Unauth. SA	Federally Seized Justice	Opioid Settlement
Public Safety	\$441,406	\$15,000	\$200,000	\$777,980
<b>Total Expenses</b>	<b>\$441,406</b>	<b>\$15,000</b>	<b>\$200,000</b>	<b>\$777,980</b>
REVENUES BY TYPE				
Revenue Type	Hospital Reserve Fund	Library Endowment	Gretchen Peed Scholarship	Stream Rehab
Local	\$0	\$3,000	\$0	\$0
Miscellaneous	5,000	0	4,000	0
Transfers from Other Funds	0	0	0	75,000
Fund Balance	495,000	0	0	80,000
<b>Total Revenues</b>	<b>\$500,000</b>	<b>\$3,000</b>	<b>\$4,000</b>	<b>\$155,000</b>
EXPENSES BY FUNCTION				
Function	Hospital Reserve Fund	Library Endowment	Gretchen Peed Scholarship	Stream Rehab
Human Services	\$0	\$0	\$4,000	\$0
Libraries & Culture	0	3,000	0	0
Environmental Quality	0	0	0	155,000
Transfers to Other Funds	500,000	0	0	0
<b>Total Expenses</b>	<b>\$500,000</b>	<b>\$3,000</b>	<b>\$4,000</b>	<b>\$155,000</b>
REVENUES BY TYPE				
Revenue Type	DSS Repr. Payee	Register of Deeds Fund	Fines & Forfeitures	
Federal & State	\$400,000	\$0	\$0	
Permits & Fees	0	150,000	0	
Other Sources	0	0	534,744	
<b>Total Revenues</b>	<b>\$400,000</b>	<b>\$150,000</b>	<b>\$534,744</b>	
EXPENSES BY FUNCTION				
Function	DSS Repr. Payee	Register of Deeds Fund	Fines & Forfeitures	
General Government	\$0	\$150,000	\$0	
Human Services	400,000	\$0	\$0	
Education	0	0	534,744	
<b>Total Expenses</b>	<b>\$400,000</b>	<b>\$150,000</b>	<b>\$534,744</b>	
SPECIAL REVENUE FUNDS				

SPECIAL REVENUE FUNDS - FIRE SERVICE PROTECTION DISTRICTS				
REVENUES BY TYPE				
Revenue Type	Bandys	Catawba	Claremont	Conover
Property Tax - Fire Tax	\$1,346,473	\$417,575	\$705,058	\$183,518
Fund Balance	110,000	0	0	194,041
<b>Total Revenues</b>	<b>\$1,456,473</b>	<b>\$417,575</b>	<b>\$705,058</b>	<b>\$377,559</b>
EXPENSES BY FUNCTION				
Function	Bandys	Catawba	Claremont	Conover
Public Safety	\$1,456,473	\$417,575	\$705,058	\$377,559
<b>Total Expenses</b>	<b>\$1,456,473</b>	<b>\$417,575</b>	<b>\$705,058</b>	<b>\$377,559</b>
REVENUES BY TYPE				
Revenue Type	Cooksville	Hickory	Longview	Maiden
Property Tax - Fire Tax	\$208,814	\$877,619	\$68,230	\$558,940
Fund Balance	0	43,043	0	0
<b>Total Revenues</b>	<b>\$208,814</b>	<b>\$920,662</b>	<b>\$68,230</b>	<b>\$558,940</b>
EXPENSES BY FUNCTION				
Function	Cooksville	Hickory	Longview	Maiden
Public Safety	\$208,814	\$920,662	\$68,230	\$558,940
<b>Total Expenses</b>	<b>\$208,814</b>	<b>\$920,662</b>	<b>\$68,230</b>	<b>\$558,940</b>
REVENUES BY TYPE				
Revenue Type	Mt. View	Newton	Oxford	Propst
Property Tax - Fire Tax	\$1,108,290	\$1,056,051	\$528,003	\$405,057
Fund Balance	31,957	0	0	0
<b>Total Revenues</b>	<b>\$1,140,247</b>	<b>\$1,056,051</b>	<b>\$528,003</b>	<b>\$405,057</b>
EXPENSES BY FUNCTION				
Function	Mt. View	Newton	Oxford	Propst
Public Safety	\$1,140,247	\$1,056,051	\$528,003	\$405,057
<b>Total Expenses</b>	<b>\$1,140,247</b>	<b>\$1,056,051</b>	<b>\$528,003</b>	<b>\$405,057</b>
REVENUES BY TYPE				
Revenue Type	Sherrills Ford	St. Stephens		
Property Tax - Fire Tax	\$4,966,632	\$1,960,413		
Fund Balance	191,600	140,450		
<b>Total Revenues</b>	<b>\$5,158,232</b>	<b>\$2,100,863</b>		
EXPENSES BY FUNCTION				
Function	Sherrills Ford	St. Stephens		
Public Safety	\$5,158,232	\$2,100,863		
<b>Total Expenses</b>	<b>\$5,158,232</b>	<b>\$2,100,863</b>		
SPECIAL REVENUE FUNDS - FIRE SERVICE PROTECTION DISTRICTS				

CAPITAL FUNDS				
REVENUES BY TYPE				
Revenue Type	General Capital	Road Improvement	Schools' Capital	Schools' Construction
Sales Tax	\$575,000	\$0	\$9,280,000	\$0
State	\$0	\$0	\$581,138	\$0
Local	0	0	0	0
Permits & Fees	0	384,347	0	0
Miscellaneous	0	73,674	0	0
Fund Balance	250,000	59,864	1,317,474	0
Transfers Between Funds	2,835,000	0	0	3,806,617
Other Sources	0	0	0	12,000,000
<b>Total Revenues</b>	<b>\$3,660,000</b>	<b>\$517,885</b>	<b>\$11,178,612</b>	<b>\$15,806,617</b>
EXPENSES BY FUNCTION				
Function	General Capital	Road Improvement	Schools' Capital	Schools' Construction
General Government	\$0	\$0	\$0	\$0
Public Safety	\$715,000	\$0	\$0	\$0
Economic & Physical Development	\$2,475,000	\$517,885	\$0	\$0
Human Services	\$320,000	\$0	\$0	\$0
Education	\$0	\$0	\$11,178,612	\$15,806,617
Libraries & Culture	\$150,000	\$0	\$0	\$0
<b>Total Expenses</b>	<b>\$3,660,000</b>	<b>\$517,885</b>	<b>\$11,178,612</b>	<b>\$15,806,617</b>
REVENUES BY TYPE				
Revenue Type	SECC Capital	Water & Sewer Capital	Solid Waste Capital	
Transfers Between Funds	0	4,964,000	2,742,000	
<b>Total Revenues</b>	<b>\$0</b>	<b>\$4,964,000</b>	<b>\$2,742,000</b>	
EXPENSES BY FUNCTION				
Function	SECC Capital	Water & Sewer Capital	Solid Waste Capital	
Economic & Physical Development	\$0	\$4,964,000	\$2,742,000	
<b>Total Expenses</b>	<b>\$0</b>	<b>\$4,964,000</b>	<b>\$2,742,000</b>	
CAPITAL FUNDS				
ENTERPRISE FUNDS				
REVENUES BY TYPE				
Revenue Type	SECC Operating	Water & Sewer Operating	Solid Waste Management	
Sales Tax	\$0	\$1,389,000	\$0	
Other Taxes	0	0	475,000	
State	0	0	35,700	
Local	0	0	3,000	
Permits & Fees	0	4,500,000	9,904,315	
Miscellaneous	0	0	136,111	
Fund Balance	0	882,864	126,823	
<b>Total Revenues</b>	<b>\$0</b>	<b>\$6,771,864</b>	<b>\$10,680,949</b>	
EXPENSES BY FUNCTION				
Function	SECC Operating	Water & Sewer Operating	Solid Waste Management	
Economic & Physical Development	\$0	\$6,771,864	\$10,680,949	
<b>Total Expenses</b>	<b>\$0</b>	<b>\$6,771,864</b>	<b>\$10,680,949</b>	
ENTERPRISE FUNDS				

Appropriations within each fund and function are under the purview of specific departments or the County Manager. The following procedures, controls, and authorities shall apply to transfers and adjustments within the budget except for the budgets of the Reinventing Departments as shown in Section II.

- A. **Transfers Between Departments and Funds:** Transfers of appropriations between departments in a fund, between funds, and from contingency shall be approved by the Board of Commissioners or may be approved by the County Manager in conformance with all of the following guidelines:
  1. The County Manager finds they are consistent with operational needs and any Board-approved goals.
  2. Transfers between departments and funds do not exceed \$50,000 each.
  3. Transfers from Contingency appropriations do not exceed \$50,000 each unless the County Manager finds an emergency exists.
  4. All transfers between departments in a fund, between funds, and from contingency are reported to the Board of Commissioners by its next regular meeting following the date of the transfer (with the exception of performance awards and reclassification/pay inequity funds, which the County Manager has the authority to transfer).
- B. **Transfers within Departments and Activities:** Department Heads may transfer line item appropriations between and within activities within the departments under their jurisdiction with the approval of the Budget and Management Director.
- C. **Transfers of Appropriations from Contingency or Departments for Real Estate Transactions:** Transfers of appropriations from Contingency or departments may be made by the County Manager in order to secure options, pay deposits, or pay other necessary expenses related to real estate transactions approved by the Board of Commissioners.
- D. **Transfers of Capital Projects Appropriations:** Transfers of appropriations up to \$50,000 between projects within a capital project fund may be approved by the County Manager. All transfers between projects are reported to the Board of Commissioners by its next regular meeting following the date of the transfer.
- E. **Transfers of Appropriations from Special Departmental Expense and Revenue Contingencies:** Transfers of appropriations may be made by the Budget and Management Director from special departmental expense and revenue contingency accounts that have been set aside to accommodate mid-year adjustments for allocations from outside agencies. The budget for such special departmental contingency expenditures will not be used until revenues are received and the related funds are transferred out of the contingency accounts to an appropriate line item.

## **SECTION II**

### **Amendment to Procedures, Controls, and Authorities for Reinventing Departments**

The following procedures, controls, and authorities shall apply to transfers, personnel, and adjustments within the budget for the Reinventing Departments, as determined by the County Manager:

- A. The Board of Commissioners will appropriate funds for the Reinventing Departments based on approved outcomes to be achieved during the fiscal year.
- B. Department Heads are hereby authorized to transfer appropriations between activities or from special department contingencies under their jurisdiction with the approval of the Budget and Management Director. Requests for transfers from the General Fund contingency must be approved by the County Manager. The budget for such special departmental contingency expenditures will not be used until revenues are received and the related funds are transferred out of the contingency accounts to an appropriate line item. Department Heads within the Reinventing Departments are hereby authorized to reallocate existing positions between activities under their jurisdiction.
- C. Departments will be allowed to retain all unexpended allocations and/or revenues as defined by the County Manager.
- D. Reinventing Departments may create or abolish positions which impact the outcomes approved by the Board of Commissioners and within available revenues upon summary approval of the Board of Commissioners. Approval will come at the next regularly scheduled Board of Commissioners' meeting and will be attached and approved as part of the minutes.

## **SECTION III**

### **Tax Levy Rate**

A tax rate of \$0.3985 per \$100 of assessed valuation is hereby levied for Fiscal Year 2025/26, all of which is levied in the General Fund. No discounts will be allowed for early payment of taxes.

The following rates are levied for fire protection service districts:

<b>Fire Protection Service District</b>	<b>Levied Tax Rate Per \$100 Valuation</b>
Bandys Fire	\$0.1000
Catawba Rural Fire	\$0.1170
Claremont Rural Fire	\$0.1300
Conover Rural Fire	\$0.1000
Cooksville Fire	\$0.0710
Hickory Rural Fire	\$0.1250
Longview Rural Fire	\$0.1000
Maiden Rural Fire	\$0.0883
Mt. View Fire	\$0.0855
Newton Rural Fire	\$0.1110
Oxford Fire	\$0.0610
Propst Fire	\$0.0620
Sherrills Ford Fire	\$0.0990
St. Stephens Fire	\$0.1240

## **SECTION IV**

### **Hospital Fund**

The Catawba Valley Medical Center Board of Trustees is hereby required to submit a monthly copy of its financial statements to the County Chief Financial Officer that will 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. 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.

## **SECTION V**

### **Schools' Current Expense**

The allocation of general revenues for the schools' current expense per school system is \$2,146 per pupil based on the average daily membership of K-12, \$66 per pupil of which is budgeted in support of schools cooperating on the following inter-school system programs--Catawba County Bus Garage, HCAM Core Academy, Conover School for Exceptional Children, therapeutic day treatment, and Community Schools.

In accordance with the School Budget and Fiscal Control Act, each Board of Education is required to submit to the Board of Commissioners, as soon as adopted, a copy of the School Board's budget resolution. The school finance officer will submit a quarterly statement of the financial condition of the Administrative unit to the Board of Commissioners.

## **SECTION VI**

### **Southeastern Catawba County (SECC) Water and Sewer District**

The SECC Water and Sewer District was established by the Board of Commissioners in accordance with Chapter 162A of the North Carolina General Statutes effective May 9, 2021. The district is a separate legal entity that operates as an enterprise fund, with a separate governing body comprised of the Board of Commissioners. As such, the district is accounted for as a blended component of the County with district revenue and expenditures reflected in the County budget.

## **SECTION VII**

### **Capital Projects, Grants, and Economic Development Incentive Contracts**

Project Managers will be designated on a project-by-project basis for all County construction projects and the procedures set forth in Chapter 8 of the Catawba County Code of Ordinances shall be used to coordinate the efforts of all parties involved in a project. Any changes in the cost estimate, as a result of bids or otherwise, shall be reported by the Project Manager, along with

his or her recommendation of approval to the Board of Commissioners. When compiled and approved by user agencies, all projects must conform to the Catawba County Design and Construction Specifications.

In accordance with the School Budget and Fiscal Control Act each school system will submit to the County Budget and Management Director detailed project sheets for each capital project included in this budget.

The General Capital Projects Fund, the Hospital Construction Fund, the Water and Sewer Fund, SECC Water and Sewer District Fund, the School Capital Outlay Fund, the School Bond Capital Projects Fund, the Schools' Construction Fund, the Fire Districts Funds, and the Community Development Fund are hereby authorized. Appropriations made for the specific projects or grants in these funds are hereby appropriated until the project is completed. Balances remaining as of June 30, 2025, in previously appropriated water and sewer capital projects located within the SECC Water and Sewer District Service Area are hereby authorized to be transferred to the district fund.

Any grant, capital project budget, or economic development incentive contract previously appropriated in any fund, the balance of any anticipated, but not received, revenues and any unexpended appropriations remaining on June 30, 2025, shall be reauthorized in the Fiscal Year 2025/26 budget unless a specific new budget has been prepared.

## **SECTION VIII**

### **Emergency Approvals, Schools**

Emergency transfers to and from the School Capital Outlay Fund shall be in accordance with the School Budget and Fiscal Control Act.

## **SECTION IX**

### **Annual Financial Reports**

All agencies receiving County funding are required to submit an audit report by December 31, 2025. Approved payments may be delayed pending receipt of this financial information.

## **SECTION X**

### **Fees and Licenses**

Charges for fees and licenses by Catawba County Departments or Agencies shall be in accordance with the fee policy. Fee changes to be adopted by the Board of Commissioners are set forth in the [Fee Updates section of the Executive Summary](#) and the entire fee schedule is included in the [Appendix](#).

## **SECTION XI**

### **Per Diem Pay**

The Board of Commissioners and members of County boards are authorized to receive per diem pay as reflected in the table below. Annually, the Board of Commissioners' per diem pay rate will increase at a level consistent with changes in the Consumer Price Index, provided the budget includes a performance pay increase for employees meeting performance expectations as determined by annual evaluations.

<b>Per Diem Pay</b>	
<b>Board</b>	<b>Pay</b>
Alcoholic Beverage Control Board	Chair, \$75 per meeting; Members, \$50 per meeting
Board of Adjustment	Chair, \$50 per meeting; Members, \$35 per meeting
Board of Commissioners	Chair, \$1,522 per month; Members, \$1,277 per month; In-County Travel Allowance, \$350 per month
Board of Elections	Chair, \$75 per meeting; Members, \$50 per meeting; \$100 for Election Day
Equalization & Review Board	Chair, \$50 per meeting; Members, \$35 per meeting
Jury Commission	Chair, \$50 per meeting; Members, \$35 per meeting
Library Board	Chair, \$50 per meeting; Members, \$35 per meeting
Planning Board	Chair, \$50 per meeting; Members, \$35 per meeting
Public Health Board	Chair, \$50 per meeting; Members, \$35 per meeting
Social Services Board	Chair, \$50 per meeting; Members, \$35 per meeting
Subdivision Review Board	Chair, \$50 per meeting; Members, \$35 per meeting

## **SECTION XII**

### **Personnel**

- A. Salaries – Salaries for Fiscal Year 2025/26 are based on the Fiscal Year 2025/26 pay plan for Catawba County that is adopted as a part of this budget and is effective July 1, 2025. The budget includes a 3 percent pay plan adjustment for all employees and additional adjustments for targeted positions based on market. Funds are included for a 2.5 percent performance pay increase for employees who satisfy performance expectations as reflected in employees' annual performance evaluations and an additional \$500 added to base for top performers as identified by employees' department heads.
- B. Performance Awards – Funds are allocated in the budget to provide one-time lump sum performance awards to recognize exceptional performance at the discretion of the County Manager.
- C. Reclassifications/Pay Inequities – Funds are allocated in the budget to maintain equity between similar positions within the organization and to ensure market competitiveness within the County's recruiting area.
- D. Travel Allowance – The travel allowance rate will be according to the IRS reimbursement rate.
- E. Special Payment – Positions that require specialized skills may be compensated by a special payment. This payment will only occur while the employee is serving in that

capacity. This special payment is not considered a part of the annual base pay for classification. The amount of special payment is to be approved by the County Manager upon a recommendation by the Human Resources Director.

## **SECTION XIII**

### **Budget Policy for State and Federal Fund Decreases**

It will be the policy of this Board that it will not absorb any reduction in State and Federal funds; that any decrease shall be absorbed in the budget of the agency by reducing personnel or department expenditures to stay within the County appropriation as authorized.

This policy is extended to any agency that is funded by the County and receives State or Federal money. This shall remain in effect until otherwise changed or amended by the Board of Commissioners. The County Manager is hereby directed to indicate this to each of the agencies that may be involved.

## **SECTION XIV**

### **Reappraisal Fund**

In accordance with the provisions of G.S. 153A-150, an appropriation of \$1,009,062 will be made from the General Fund to the Reappraisal Fund for the purpose of providing funds for the next reappraisal.

## **SECTION XV**

### **Opioid Settlement Fund**

Catawba County has joined national settlement agreements with companies engaged in the manufacturing, distribution, and dispensing of opioids. 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 in alignment with section E.6 of the NC MOA, the Fiscal Year 2025/26 budget appropriates \$777,980 in Opioid Settlement funds as follows:

- A. \$163,936 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).
- B. \$180,000 to provide medically assisted treatment for this purpose and associated therapy for inmates in the Catawba County Detention Center.
- C. \$434,044 to fund PORT, a post-overdose response team (PORT) follow-up program that allows Community Paramedics to visit a person who experienced an overdose within 24-72 hours of the incident. PORTs provide support, education, and access to evidence-based treatment such as medication for opioid use disorder and other life-saving resources.

## **SECTION XVI**

### **Fiscal Control Act**

The Budget and Management Director and the Chief Financial Officer are hereby directed to make any changes in the budget or fiscal practices that are required by the Local Government and Fiscal Control Act. This shall extend to permitted consolidations of funds and "Single Tax Levies" permitted in the Fiscal Control Act.

- A. As provided by G.S. 159-25 (b), the Board has authorized dual signatures for each check or draft that is made on County funds. The signatures of the County Manager, Chief Financial Officer, Assistant County Manager, and Assistant Chief Financial Officer shall be authorized signatures of the County.
- B. Operating funds encumbered on the financial records of the County as of June 30, 2025, are hereby re-appropriated to this budget.
- C. The Board authorizes the appropriation of all Fund Balances earned by the Reinventing Departments as determined by the County Manager and as a result of the County's annual audit of June 30, 2025.
- D. The Board authorizes the appropriation of all remaining balances of approved economic development incentive contracts as determined by the County Manager and as a result of the County's annual audit of June 30, 2025.
- E. The Board also authorizes (as is the practice) one principal account as depository for all funds received by the Chief Financial Officer from any source. Current accounting techniques shall be used to assure that all funds will be properly accounted for in the financial records of the County.

## **SECTION XVII**

### **Authorization to Contract**

The County Manager or her designee is hereby authorized to execute agreements, within funds included in the Budget Ordinance or other actions by the Board of Commissioners, for the following purposes: 1) Form grant agreements to public and non-profit organizations; 2) Leases of routine business equipment; 3) Consultant, professional, or maintenance service agreements; 4) Purchase of supplies, materials, or equipment where formal bids are not required by law; 5) Applications for and agreements for acceptance of grant funds from Federal, State, public, and non-profit organization sources, and other funds from other government units, for services to be rendered which have been previously approved by the Board; 6) Construction or repair projects; 7) Liability, health, life, disability, casualty, property, or other insurance or performance bonds other than similar items required by the Sheriff or Register of Deeds; and 8) Other administrative contracts which include agreements adopted in accordance with the directives of the Board of Commissioners.

## **SECTION XVIII**

### **Authorization to Award and Reject Bids**

Pursuant to General Statute 143-129, the County Manager is hereby authorized to award formal bids received in amounts less than \$250,000 within the following guidelines: 1) bid is awarded to the lowest responsible bidder; 2) sufficient funding is available within the departmental budget; and 3) purchase is consistent with the goals and/or outcomes of the department. The County Manager shall further be authorized to reject any and/or all bids received if it is in the best interest of Catawba County. A report shall be made to the Catawba County Board of Commissioners of all bids awarded or rejected under this section and entered in the minutes of its formal sessions.

## **SECTION XVIV**

### **Micro-purchase Threshold**

In accordance with 2 C.F.R. § 200.320(a)(1)(iv) and the applicable provisions of North Carolina law, the County hereby self-certifies the following micro-purchase thresholds, each of which is a "higher threshold consistent with State law" under 2 C.F.R. § 200.320(a)(1)(iv)(C):

- A. \$30,000, for the purchase of "apparatus, supplies, materials, or equipment"; and
- B. \$30,000, for the purchase of "construction or repair work"; and
- C. \$50,000, for the purchase of services not subject to competitive bidding under North Carolina law; and
- D. \$50,000, for the purchase of services subject to the qualifications-based selection process in the Mini-Brooks Act; provided that such threshold shall apply to a contract only if the County has exercised an exemption to the Mini-Brooks Act, in writing, for a particular project pursuant to G.S. 143-64.32. If the exemption is not authorized, the micro-purchase threshold shall be \$0.

The self-certification made herein shall be effective as of the effective date of this ordinance and shall be applicable until June 30, 2026, but shall not be applicable to Federal financial assistance awards issued prior to November 12, 2020, including financial assistance awards issued prior to that date under the Coronavirus Aid, Relief, and Economic Support (CARES) Act of 2020 (Pub. L. 116-136).

In the event that the County receives funding from a federal grantor agency that adopts a threshold more restrictive than those contained herein, the County shall comply with the more restrictive threshold when expending such funds.

The County shall maintain documentation to be made available to a Federal awarding agency, any pass-through entity, and auditors in accordance with 2 C.F.R. § 200.334.

The Catawba County Purchasing Manager and Clerk are hereby authorized, individually and collectively, to revise the County's Purchasing Ordinance and Policy to reflect the increased micro-purchase thresholds specified herein, and to take all such actions, individually and collectively, to carry into effect the purpose and intent of the foregoing resolution.

This ordinance is adopted this 2<sup>nd</sup> day of June 2025.



C. Randall Isenhower, Chair



Mary S. Furtado, County Manager



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# EXECUTIVE SUMMARY



# Board of Commissioners Changes to the Manager's Recommended Budget

June 2, 2025

## To the Catawba County Board of Commissioners and Citizens:

I am pleased to present to you the proposed budget for adoption. On May 12, 2025, I presented my recommended budget. Budget hearings were held on May 21, 2025, with a public hearing and wrap-up session occurring on May 22, 2025. During deliberations the Board made changes to the budget as follows:

- Newton Rural Fire District's tax rate was set at \$0.1110 (versus increasing to the recommended tax rate of \$0.1210), reducing the total budget by \$94,861.
- Funding for Newton-Conover High School Phase II was reduced from \$16 million to \$12 million, reducing the total budget by \$4 million.
- Funding for Chromebook Replacements was eliminated, reducing the General Fund budget by \$1.1 million and the total budget by \$2.2 million due to a transfer to the Schools' Capital Projects Fund where the funds would have been spent.

In addition to the above changes, after the public hearing staff received notification that the total funding approved by the NC 911 Board for Fiscal Year 2025/26 was \$81,557 more than originally anticipated. This revenue is added to the budget and fund balance appropriated in the 911 Fund is reduced accordingly.

After incorporation of the above changes, the final General Fund budget is \$256,190,703, and the total budget is \$338,705,936.

Sincerely,



**Mary Furtado**  
County Manager

# Changes to FY25-26 Recommended Budget

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- Fire Service Protection Districts:
  - Increase Newton's rate to \$0.1110 instead of \$0.1210
- \$4M reduction to Newton-Conover High School Phase II
- Eliminate \$1.1M Chromebook Replacement Funding
- \$81,557 increase in State 911 funds / reduction in fund balance applied based on final state funding



# Final FY25-26 Budget



- Property tax rate: 39.85 cents per \$100 valuation
- Total Budget: \$338,705,936 (+5.0% from FY25)
- Total General Fund Budget: \$256,190,703 (+2.7% from FY 25)
- Staff: 1,229.95 full-time equivalents (+9.9 positions; 0.82%)







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north carolina

## Message from the County Manager

May 12, 2025

### **To the Catawba County Board of Commissioners and Citizens:**

I am pleased to present to you the recommended Catawba County budget for Fiscal Year 2025/26 in the amount of \$345,000,797, which maintains a property tax rate of \$0.3985 per \$100 of valuation (the 8<sup>th</sup> lowest tax rate in North Carolina) and reflects a 6.9 percent increase in the total budget. This increase is driven by County-wide student enrollment growth, planned investments in industrial park development (both near- and long-term) and associated supporting infrastructure, and schools' facility needs.

The General Fund budget totals \$257,290,703, a 3.2 percent increase over the current year. This budget advances the Commissioners' strategic plan objectives through maintaining core services in a growing community. The budget supports education through increasing funding to schools operating expenses and capital projects, while plans to address long-term school facility needs are developed in collaboration with the County's three school systems. The budget also invests in competitive compensation for County staff, the foundation of our operational excellence that supports the strong programs and services our citizens have come to expect.

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





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# FY 2025-26 Recommended Budget



County Manager Mary Furtado

May 12, 2025

# FY 2025-26 Budget: The Bottom Line

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- Property tax rate: 39.85 cents per \$100 valuation
- Total Budget: \$345,000,797 (+6.9% from FY25)
- Total General Fund Budget: \$257,290,703 (+3.2% from FY 25)
- Staff: 1,229.95 full-time equivalents (+9.9 positions; .82%)



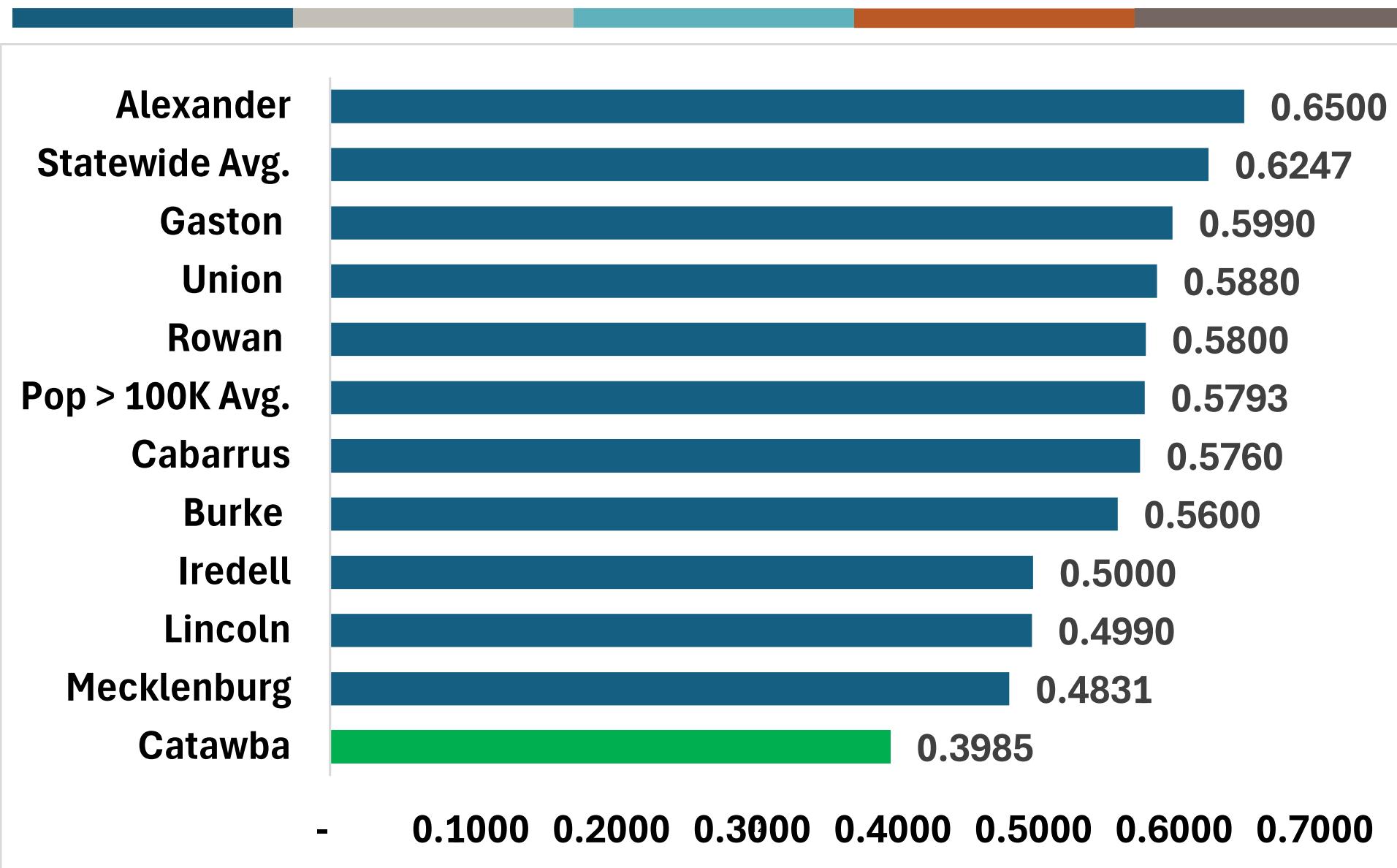
# FY2025-26 Strategic Approach

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- Maintain positive business climate - *stable, predictable tax rate*
- Address existing commitments while planning for the future – *don't kick the can!*
- Invest in Strat Plan 2.0: Sustainably paced critical service expansions supporting quality of life
- Take care of our people – *“Retention is the new recruitment”*
- Anticipate needs on the horizon; build plans for adaptability



# FY25/26 Budget Maintains Lowest Tax Rate in Region



# FY25-26 Total Revenues: Modest Growth Anticipated

Major Revenue Summary					
Revenue by Source	FY25 Adopted	FY26 Requested	FY26 Recommended	Rec \$ Change	Rec % Change
<b>All Funds</b>					
Property Tax	\$122,621,000	\$126,496,000	\$126,384,000	\$3,763,000	3.1%
Fire Prot. Service District	\$13,274,664	\$15,752,326	\$14,485,534	\$1,210,870	9.1%
Sales Tax	\$56,000,000	\$57,600,000	\$57,600,000	\$1,600,000	2.9%
Other Taxes	\$2,917,500	\$3,057,500	\$3,057,500	\$140,000	4.8%
Federal	\$19,180,583	\$18,844,688	\$18,844,688	(\$335,895)	-1.8%
State	\$8,591,686	\$9,477,706	\$10,058,844	\$1,467,158	17.1%
Federal & State	\$6,656,137	\$6,694,128	\$6,694,128	\$37,991	0.6%
Local	\$6,219,526	\$6,134,997	\$6,113,997	(\$105,529)	-1.7%
Permits & Fees	\$28,731,813	\$32,109,439	\$32,133,439	\$3,401,626	11.8%
Miscellaneous	\$3,429,580	\$4,385,122	\$4,373,122	\$943,542	27.5%
Transfers	\$16,556,282	\$25,154,812	\$20,170,959	\$3,614,677	21.8%
Fines & Forfeitures	\$511,106	\$489,374	\$534,744	\$23,638	4.6%
Other Sources	\$18,659,400	\$30,458,397	\$30,458,397	\$11,798,997	63.2%
Fund Balance	\$19,360,081	\$37,075,064	\$14,091,445	(\$5,268,636)	-27.2%
<b>Total Revenue All Funds</b>	<b>\$322,709,358</b>	<b>\$373,729,553</b>	<b>\$345,000,797</b>	<b>\$22,291,439</b>	<b>6.9%</b>



# FY25-26 General Fund Revenues: Holding Steady



General Fund	FY25 Adopted	FY26 Requested	FY26 Recommended	Rec \$ Change	Rec % Change
Property Tax	\$122,621,000	\$126,496,000	\$126,384,000	\$3,763,000	3.1%
Sales Tax	\$45,230,000	\$46,356,000	\$46,356,000	\$1,126,000	2.5%
Other Taxes	\$2,482,500	\$2,582,500	\$2,582,500	\$100,000	4.0%
Federal	\$18,705,583	\$18,844,688	\$18,844,688	\$139,105	0.7%
State	\$8,165,553	\$8,371,538	\$8,371,538	\$205,985	2.5%
Federal & State	\$6,256,137	\$6,294,128	\$6,294,128	\$37,991	0.6%
Local	\$5,796,126	\$5,718,997	\$5,697,997	(\$98,129)	-1.7%
Permits & Fees	\$16,213,160	\$17,155,777	\$17,179,777	\$966,617	6.0%
Miscellaneous	\$3,204,469	\$4,061,337	\$4,049,337	\$844,868	26.4%
Transfers	\$1,506,508	\$1,097,980	\$1,097,980	(\$408,528)	-27.1%
Other Sources	\$11,512,400	\$11,355,397	\$11,355,397	(\$157,003)	-1.4%
Fund Balance	\$7,697,169	\$22,716,803	\$9,077,361	\$1,380,192	17.9%
<b>Total General Fund</b>	<b>\$249,390,605</b>	<b>\$271,051,145</b>	<b>\$257,290,703</b>	<b>\$7,900,098</b>	<b>3.2%</b>



# FY25-26 Total Expenses: Addressing Existing Commitments

General Fund Expenses by Function	FY25 Adopted	FY26 Requested	FY26 Recommended	Rec. \$ Change	Rec. % Change
General Government	\$11,468,382	\$12,760,653	\$12,230,005	\$761,623	6.6%
Public Safety	\$56,798,809	\$62,506,282	\$59,197,142	\$2,398,333	4.2%
Environmental Quality	\$962,669	\$998,787	\$988,684	\$26,015	2.7%
Economic & Physical Dev	\$25,615,529	\$26,978,857	\$26,306,811	\$691,282	2.7%
Human Services	\$60,473,263	\$62,992,408	\$62,460,516	\$1,987,253	3.3%
Education - Current Exp	\$52,132,866	\$56,992,237	\$53,321,026	\$1,188,160	2.3%
Culture	\$4,313,940	\$4,702,063	\$4,650,514	\$336,574	7.8%
Debt	\$29,335,136	\$26,769,026	\$26,769,026	(\$2,566,110)	-8.7%
Transfers	\$8,290,011	\$16,350,832	\$11,366,979	\$3,076,968	37.1%
<b>Total General Fund</b>	<b>\$249,390,605</b>	<b>\$271,051,145</b>	<b>\$257,290,703</b>	<b>\$7,900,098</b>	<b>3.2%</b>
General Fund Like	\$7,594,019	\$8,019,265	\$7,910,412	\$316,393	4.2%
Special Revenue Funds	\$3,997,786	\$3,135,760	\$3,181,130	(\$816,656)	-20.4%
Fire Districts	\$13,482,397	\$15,752,326	\$15,196,625	\$1,714,228	12.7%
General Capital Projects	\$5,382,431	\$8,260,000	\$3,660,000	(\$1,722,431)	-32.0%
Subdivision Road Improv.	\$0	\$517,885	\$517,885	\$517,885	0%
Schools' Capital Projects	\$11,108,339	\$22,027,742	\$12,278,612	\$1,170,273	10.5%
Schools' Construction	\$4,106,376	\$19,806,617	\$19,806,617	\$15,700,241	382.3%
Water & Sewer Capital	\$4,714,000	\$4,964,000	\$4,964,000	\$250,000	5.3%
Solid Waste Capital	\$2,400,000	\$2,742,000	\$2,742,000	\$342,000	14.3%
Water & Sewer Operating	\$6,578,043	\$6,771,864	\$6,771,864	\$193,821	2.9%
Solid Waste Management	\$13,955,362	\$10,680,949	\$10,680,949	(\$3,274,413)	-23.5%
<b>Total Budget</b>	<b>\$322,709,358</b>	<b>\$373,729,553</b>	<b>\$345,000,797</b>	<b>\$22,291,439</b>	<b>6.9%</b>

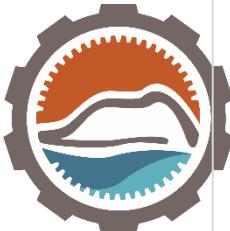
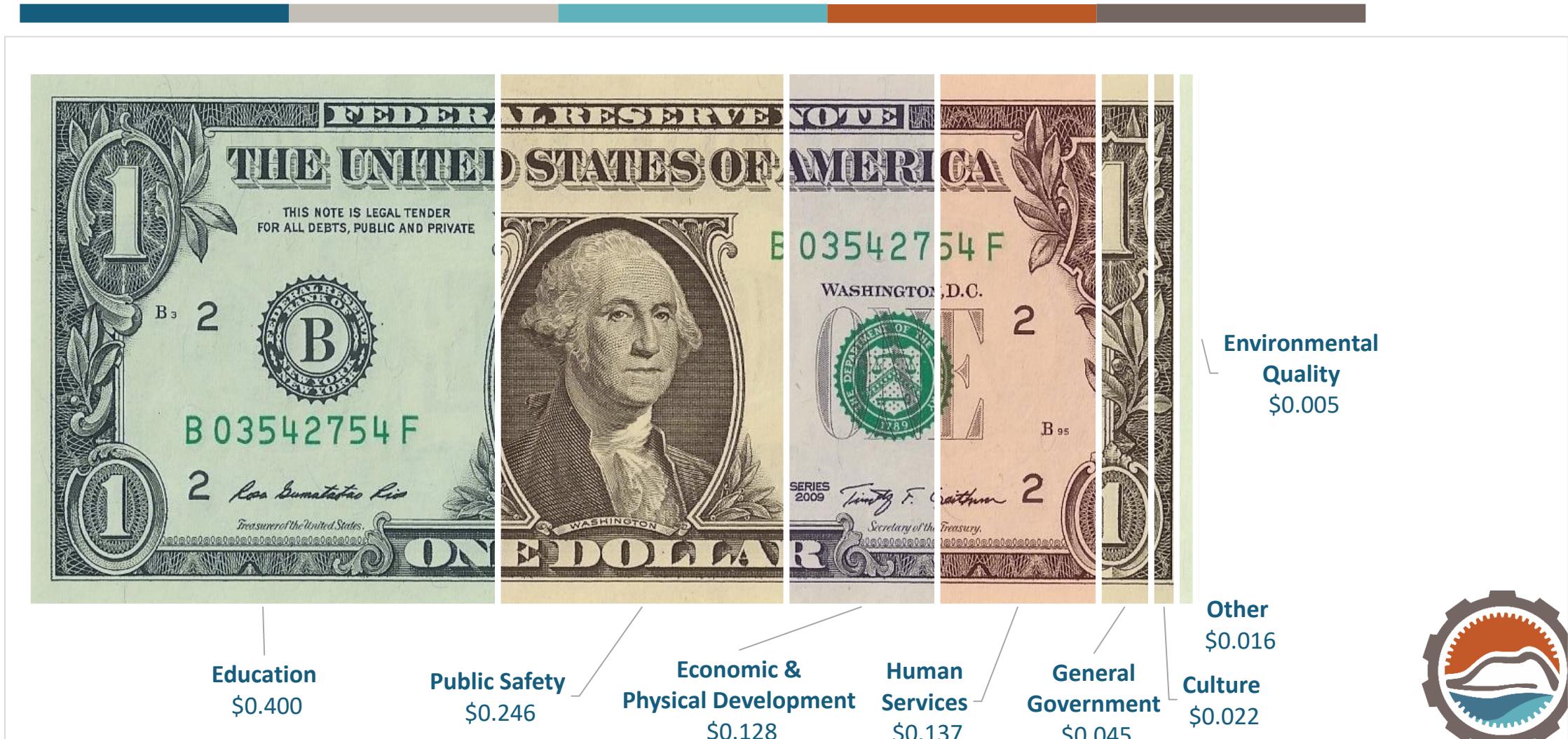


# FY25-26 General Fund by Function

General Fund Expenses by Function	FY25 Adopted	FY26 Requested	FY26 Recommended	Rec. \$ Change	Rec. % Change
General Government	\$11,468,382	\$12,760,653	\$12,230,005	\$761,623	6.6%
Public Safety	\$56,798,809	\$62,506,282	\$59,197,142	\$2,398,333	4.2%
Environmental Quality	\$962,669	\$998,787	\$988,684	\$26,015	2.7%
Economic & Physical Dev	\$25,615,529	\$26,978,857	\$26,306,811	\$691,282	2.7%
Human Services	\$60,473,263	\$62,992,408	\$62,460,516	\$1,987,253	3.3%
Education - Current Exp	\$52,132,866	\$56,992,237	\$53,321,026	\$1,188,160	2.3%
Culture	\$4,313,940	\$4,702,063	\$4,650,514	\$336,574	7.8%
Debt	\$29,335,136	\$26,769,026	\$26,769,026	(\$2,566,110)	-8.7%
Transfers	\$8,290,011	\$16,350,832	\$11,366,979	\$3,076,968	37.1%
<b>Total General Fund</b>	<b>\$249,390,605</b>	<b>\$271,051,145</b>	<b>\$257,290,703</b>	<b>\$7,900,098</b>	<b>3.2%</b>

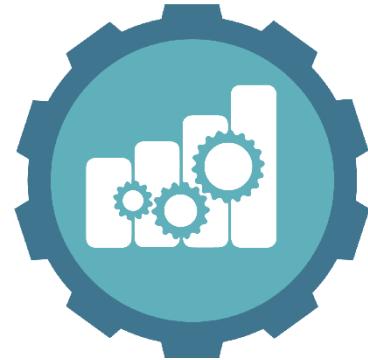


# FY25-26 Local Expense Breakdown: Where Does \$1 Go?



# Advancing Commissioners' Strategic Plan through FY25-26

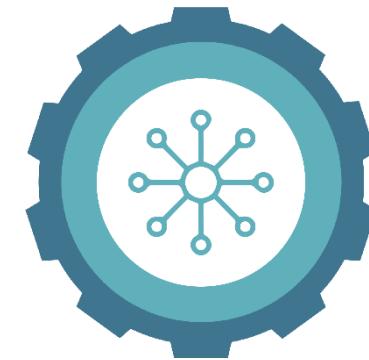
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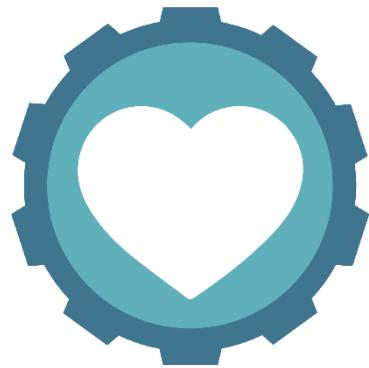
ECONOMIC DEVELOPMENT



EDUCATION



COMMUNITY PLANNING +  
DEVELOPMENT



HEALTHY + SAFE  
COMMUNITY



NATURE + CULTURE

# Economic Development: Market-Ready Site Investments

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- Industrial Site Development / Due Diligence - aligns \$1.28M in existing project funds with development priorities:
  - Claremont International Rail Park \$970,000
  - SECC Business Park \$310,000
- Economic Development Future Projects set-aside: \$575,000 towards emergent opportunities



# Economic Development: Investing in Infrastructure



- Hickory-Catawba WWTP Headworks Expansion: \$4M
- Water Treatment Capacity Purchase: \$464,000
- Anderson Mtn. Water Storage Tank: \$250,000 set-aside
- Hickory-Catawba WWTP Future Expansion: \$250,000 set-aside



# Education: K-12 Enrollment Trending in the Right Direction



- Preliminary:

Schools - Requested ADM	Catawba	Hickory	Newton	Total
FY 2025/26	16,261	3,644	2,610	22,515
FY 2024/25	15,894	3,705	2,623	22,222
<b>Increase/Decrease</b>	<b>367</b>	<b>(61)</b>	<b>(13)</b>	<b>293</b>
<b>% Change</b>	<b>2.3%</b>	<b>-1.6%</b>	<b>-0.5%</b>	<b>1.3%</b>

- Certified:



Schools - Certified	Catawba	Hickory	Newton	Total
FY 2025/26	16,027	3,644	2,610	22,281
FY 2024/25	15,894	3,705	2,623	22,222
<b>Increase/Decrease</b>	<b>133</b>	<b>(61)</b>	<b>(13)</b>	<b>59</b>
<b>% Change</b>	<b>0.8%</b>	<b>-1.6%</b>	<b>-0.5%</b>	<b>0.3%</b>



# Investing in K-12 Education: Current Expense

- County ADM funding to each system based on enrollment

Schools Recommended Per Pupil	Catawba	Hickory	Newton	Avg
FY 2025/26	2,146	2,146	2,146	2,146
FY 2024/25	2,103	2,103	2,103	2,103
<b>Increase/Decrease</b>	<b>43</b>	<b>43</b>	<b>43</b>	<b>43</b>
<b>% Change</b>	<b>2.0%</b>	<b>2.0%</b>	<b>2.0%</b>	<b>2.0%</b>

- Differences in enrollment trends play out in total funding

Schools Recommended Budgets	Catawba	Hickory	Newton	Total
FY 2025/26	34,393,942	7,820,024	5,601,060	47,815,026
FY 2024/25	33,425,082	7,791,615	5,516,169	46,732,866
<b>Increase/Decrease</b>	<b>968,860</b>	<b>28,409</b>	<b>84,891</b>	<b>1,082,160</b>
<b>% Change</b>	<b>2.9%</b>	<b>0.4%</b>	<b>1.5%</b>	<b>2.3%</b>



## Investing in Education: CVCC / K-64



- Current Expense: \$5,406,000 total (2% increase = \$106,000)
- K-64:
  - \$100,000 matching funds for CVCC Scholars Program
  - \$1.1M set aside for K-12 to maintain 1-to-1 technology



# Investing in Education: Schools Capital and Construction

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- Annual Capital: \$12.3M dedicated to schools' capital needs
  - Catawba County Schools: \$7.74M
  - Hickory City Schools: \$1.73M
  - Newton-Conover City Schools: \$961K
  - CVCC: \$750K
- Schools Construction:
  - Newton-Conover High School Phase II: \$16M
  - Future Debt/Future Projects Reserve: \$3.8M
  - All systems: \$13.25M in planned debt service payments



# Healthy, Safe Community: Emergency Services / Public Health

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- Post-Overdose Response Team (PORT) Program: \$434,000 - *Opioid Settlement Funds*
- 4 EMS Ambulance Replacements / Remounts: \$2M (*\$83,000 increase*)
- Animal Shelter Kennel Technicians (2 FTEs): \$57,000 – *added during FY25*
- EMS Cardiac Monitor Replacement set aside : \$200,000
- EMS Medical Supplies increase: \$30,000
- Public Health Env'tal Health Specialist: \$48,200 (*half-year*)



# Healthy, Safe Community: Sheriff

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- Jail Medical Contract renewal: \$1.9M (*\$247,000 increase*)
- Contractual Subscription / Service Agreements: \$92,000 increase
  - Power DMS Inventory Mgmt system
  - Axon In-car Video Camera System
  - Flock Cameras
- Sherrills Ford Office Operations: \$10,000 – 2 days per week; concealed carry permits



# Healthy, Safe Community: Rescue Squads / USAR

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- Rescue squad funding based on cost of 4 EMT Basics per squad: \$1.1M
  - \$46,000 personnel cost increase across squads
  - 5% operating expense increase
- Maiden West - extrication equipment: \$45,000
- Maiden Rescue Generator: \$40,000
- Paving at Maiden West Base (County-owned): \$40,000
- Future equipment needs: \$200,000 set-aside
- Haz-Mat Unit Replacement (partnership w/Conover): \$65,000
  - First of 2 annual payments



# Community Planning and Development

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- Utilities & Engineering – Engineer (1 FTE): \$90,000
  - 0.75 Building Services (General Fund; fee-supported)
  - 0.25 Solid Waste (Enterprise Fund)
- Solid Waste – Scale Attendants (2 FTEs): \$107,000
  - Fee-supported through Enterprise Fund



# Nature and Culture

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- Cooperative Extension Field Crops/Livestock Agent: \$57,000
  - Roughly \$18,000 increase; position previously shared between 2 counties will now be fully dedicated to Catawba County
- Parks: Converts part-time wages into 2 permanent half-time positions, to improve stability and reliability of functions – \$0 impact; 1.0 additional FTE



# Maintaining Operations: *Don't Kick the Can!*

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- Technology Investments:
  - ERP System Replacement: \$750,000
  - Infrastructure Upgrades: \$775,000 annual set-aside
  - Server & Desktop Applications: \$275,000 recurring
  - Justice Center AV Refresh: \$250,000
- Facility Improvements:
  - General Renovations: \$100,000
  - Family Services Gas Packs (9): \$260,000 (*Reinventing FB*)
  - Senior Nutrition Generator: \$60,000 (*Reinventing FB*)



# Investing in Quality of Life: Outside Agency Support

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- Historical Assn: \$125,000
- Hickory Public Libraries: \$242,000
- Salt Block Fdn: \$100,000
- United Arts Council: \$166,200
- Chamber of Commerce: \$19,000
- Convention & Visitors Bureau: \$20,000
- Forestry: \$89,500
- NC Wildlife Commission: \$6,000
- WPCOG: \$101,500 + \$39,600 for MPO
- EDC: \$422,500
- Court Svcs. – Repay: \$195,700
- Lake Norman Marine Commission: \$37,000
- Catawba Wateree \$24,100
- Conflict Resolution Ctr.: \$12,100



# Solid Waste Enterprise Fund

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- Treatment & Grinding Processing Area increase \$1.16M
- Subtitle D Cell Construction \$1M increase
- Sherrills Ford Convenience Center Site Improvements - \$180,000
- New 40X40 Operator's Building - \$40,000
- Excavator Replacement - \$375,000



# Supporting a Culture of Operational Excellence

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- Market-Based Pay Adjustment: 3% for all classifications (\$2.24M)
  - Targeted increases beyond 3%, based on data (harder to fill, further behind market, etc.)
  - Effective July 1st
- Competitive Performance Pay:
  - 2.5%: meets expectations (\$1.02M)
  - + \$500: exceeds expectations (\$330,000)
- Health and Dental: 5% County Premium Increase (\$460,000)
- 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



# Maximizing Over-Collections, Under-Spending: Funded in FY25

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- Fire Marshal Vehicle Replacement: \$77K
- Animal Control Vehicle Replacement: \$86K
- Animal Shelter Generator: \$150K
- Sheriff: Fingerprint Machines Replacement \$19K
- Furniture Replacement Civil, Patrol, Warrants, & Detectives \$62K
- Ballistic Shields, Halligan Tools, & Battering Rams for SROs \$12K
- EM: Mobile Command Post Generator \$2,300
- Replace 3 Microwave Point-to-Point Communications: \$110K
- Justice Center Tower Maintenance: \$91K
- Medical Records Scanning Project: \$322K (Home Health FB)
- PH General Renovations: \$155K
- Septic Tank Replacement, Irrigation at Mtn. Creek: \$55K
- Tractor \$40K



# Position / FTE Changes

Department	Position	FTEs	Funding Source
<i>Approved During Current Fiscal Year</i>			
Library	Digital Navigator	2	Grant Funds
Emergency Services	PORT Program	4	Opioid Settlement
<b>Current Year Changes</b>		<b>6</b>	
<i>Position / FTE Changes with the Budget</i>			
Finance	Senior Accountant	-1	Local
Public Health	Program Manager	-0.5	Local
Solid Waste	Scale Attendant	2	User Fees
U&E/Solid Waste	Engineer	1	Local/User Fees
Parks	Community Engagement Specialist	0.5	Local
	Administrative Assistant II	0.5	Local
Social Services	Increased hours for existing positions	1.4	Grant Funds
	<b>Total Changes FTEs with Budget</b>	<b>3.9</b>	
	<b>Total All Changes</b>	<b>9.9</b>	



# FY26 Proposed Fee Changes

Department / Unit	Proposed Change
Solid Waste - Landfill	<ul style="list-style-type: none"><li>• 2% increase in landfill-related fees, consistent w/contract</li><li>• \$15 increase disposal of Tires w/o proper documentation</li></ul>
Utilities & Engineering – Building Services	<ul style="list-style-type: none"><li>• Remove Express Plan Review</li><li>• New Fee - Generator</li></ul>
Utilities & Engineering – Erosion & Sediment Control	<ul style="list-style-type: none"><li>• New \$200 fee Stormwater Plan Review for sites in WS-IV watershed</li><li>• Remove Express Plan Review</li></ul>
Animal Services	<ul style="list-style-type: none"><li>• New fee - \$5 Animal Collar</li><li>• New fee - \$10 Animal Leash</li></ul>
Planning	<ul style="list-style-type: none"><li>• Remove Small Area Plans</li><li>• \$100 increase Street Signs (New Development per sign)</li></ul>
Parks	<ul style="list-style-type: none"><li>• Eliminate additional charge for non-county residents</li></ul>



# FY26 Proposed Fee Changes

Department / Unit	Proposed Change
Library	<ul style="list-style-type: none"><li>Remove Fax Service fee, offered digitally now</li></ul>
Cooperative Extension	<ul style="list-style-type: none"><li>\$3 increase 4-H Guidebooks</li><li>4-H T-shirts \$15</li><li>\$100 Master Gardener Course Fee</li><li>\$15 Local Foods Cooking Classes</li><li>Educational Workshop Fees, varied depending on the workshop</li><li>Farm City Banquet Tickets \$25</li><li>Safe Plates Certification Course \$140 &amp; Test/Retest \$60</li></ul>
Public Health – Clinical	<ul style="list-style-type: none"><li>Adding/removing multiple vaccines</li><li>Adding multiple tests</li></ul>
Public Health – Environmental Health	<ul style="list-style-type: none"><li>New \$75 all-encompassing site visit fee replacing trip / re-trip fees</li><li>New \$150 Temporary Permit for Tattoo Artist for Convention (valid 7 days)</li></ul>



# Fire Protection Service Districts: Current State

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- Catawba County has statutory responsibility to provide fire protection service in its unincorporated jurisdiction
- County partners w/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 \$6,780 to \$495,832
  - Staffing level / mix: paid vs. volunteer, full-time vs. part-time
  - Built environment: industrial vs. residential mix; density



# Fire Protection: 9 Rate Increases Requested; 7 Recommended



No Rate Increase Requested	Rate Increase Requested / <u>Not</u> Recommended	Rate Increase Requested / <u>Partially</u> Recommended	Rate Increase Requested / <u>Fully</u> Recommended
Bandys	Hickory	Catawba	Long View
Cooksville	Mtn. View	Claremont	Propst
Maiden		Conover	Sherrills Ford
Oxford		Newton	
St. Stephens			



# Recommended FY26 Fire Tax Rate: Catawba Volunteer Fire

	Rate	Revenue
FY25 Adopted	\$0.107	\$369,738
FY26 Requested	\$0.127	\$452,996
FY26 Recommended	\$0.117	\$417,575
Rationale:	Mandated P25 radio upgrades; \$20K debt service set-aside; capital replacement set-aside; increase PT rate to \$18/hr	
Impact on Median Residential Property	\$231.66 per year; \$19.80 annual increase (\$1.65/mo)	
Tax Rate Inc. History	FY24: above rev neutral; FY20 increase	



# Recommended FY26 Fire Tax Rate: Claremont Fire Dept.



	Rate	Revenue
FY25 Adopted	\$0.1122	\$599,086
FY26 Requested	\$0.1350	\$732,035
FY26 Recommended	\$0.1300	\$705,058
Rationale:	Tanker replacement debt set-aside; PT pay increase; pursuit of ISO rating improvement (from 3/9 to 3); greater funding equity b/w rural and muni	
Impact on Median Residential Property	\$288.34 per year; \$39.48 annual increase (\$3.29/mo)	
Tax Rate Inc. History	FY24: rev neutral; increases in FY25, FY23, FY21	



# Recommended FY26 Fire Tax Rate: Conover Fire Dept.



	Rate	Revenue
FY25 Adopted	\$0.08	\$145,912
FY26 Requested	\$0.12	\$219,980
FY26 Recommended	\$0.10	\$183,518
Rationale:	3 add'l FTEs (1 per shift) for Station #3; supports capacity building for Haz Mat lead agency	
Impact on Median Residential Property	\$201.10 per year; \$40.22 annual increase (\$3.35/mo)	
Tax Rate Inc. History	FY24: rev neutral; increase in FY23	



# Recommended FY26 Fire Tax Rate: Long View Fire Dept.



	Rate	Revenue
FY25 Adopted	\$0.0755	\$51,188
FY26 Requested	\$0.10	\$68,230
FY26 Recommended	\$0.10	\$68,230
Rationale:	3 add'l FTEs (1 per shift) to staff ladder truck; support auto-aid response in Mtn View, Cooksville	
Impact on Median Residential Property	\$177.35 per year; \$43.45 annual increase (\$3.62/mo)	
Tax Rate Inc. History	FY24: rev neutral; increase in FY23 and FY20	



# Recommended FY26 Fire Tax Rate: Newton Fire Dept.



	Rate	Revenue
FY25 Adopted	\$0.1010	\$943,195
FY26 Requested	\$0.1310	\$1,245,774
FY26 Recommended	\$0.1210	\$1,150,912
Rationale:	Startown Station replacement; replacement of ladder truck and engine that serve rural district	
Impact on Median Residential Property	\$268.14 per year; \$44.32 annual increase (\$3.69/mo)	
Tax Rate Inc. History	FY24: rev neutral; increase in FY23 and FY21	



# Recommended FY26 Fire Tax Rate: Propst Fire Dept.

	Rate	Revenue
FY25 Adopted	\$0.0590	\$368,210
FY26 Requested	\$0.0620	\$405,057
FY26 Recommended	\$0.0620	\$405,057
Rationale:	PT pay increase; purchase of 4 SCBA and 4 sets of turnout gear	
Impact on Median Residential Property	\$132.31 per year; \$6.40 annual increase (\$0.53/mo)	
Tax Rate Inc. History	FY24: rev neutral; increase in FY23	



# Recommended FY26 Fire Tax Rate: Sherrills Ford - Terrell Fire & Rescue



	Rate	Revenue
FY25 Adopted	\$0.0940	\$4,385,460,
FY26 Requested	\$0.0990	\$4,966,632
FY26 Recommended	\$0.0990	\$4,966,632
Rationale:	3 add'l FTEs (1 per shift); transition of Deputy Chief from PT to FT (succession); Logistics Officer position	
Impact on Median Residential Property	\$355.61 per year; \$17.96 annual increase (\$1.50/mo)	
Tax Rate Inc. History	FY24: rev neutral; increase in FY25 and FY20	



## Next Steps



- May 21st - 8 am to 5 pm

BOC Hearings w/Depts., Schools, & Outside Agencies

- May 22nd - 6:50 pm

Public Hearing and Wrap-Up (SECC Budget, Countywide Budget)

- June 2nd - 6:50 pm

FY 26 Budget Adoption FY26 SECC Budget Adoption

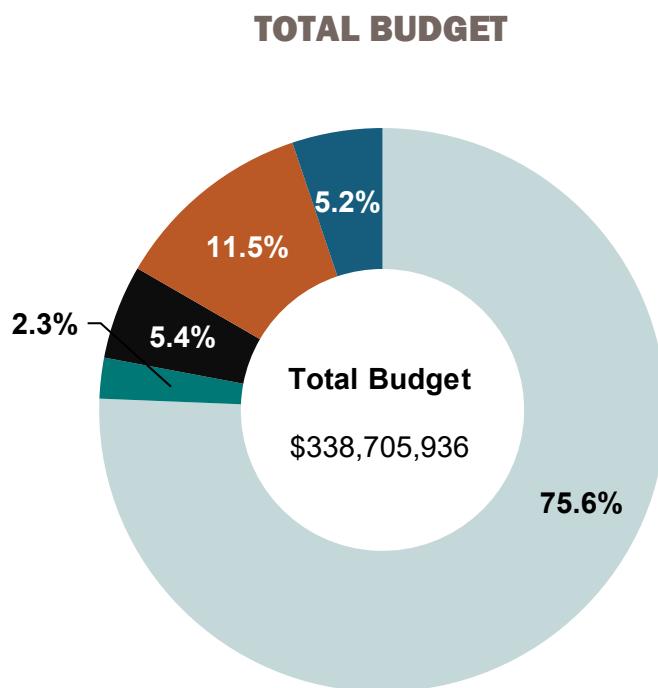




MAKING LIVING BETTER

# FISCAL YEAR 2025/26 BUDGET HIGHLIGHTS

The County's total Fiscal Year 2025/26 Budget is \$338,705,936. 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 \$256,190,703 or 75.6 percent of the budget. These funds are summarized in the budget into the following fund types:



## 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  $\frac{1}{4}$  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.

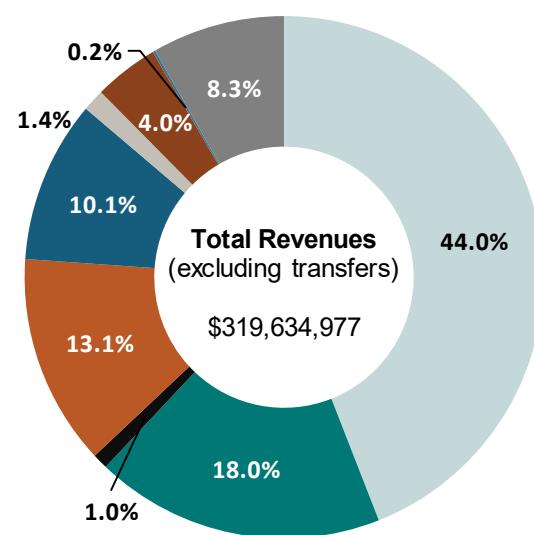
### FINES & FORFEITURES

Fees collected by the Courts and entirely distributed to schools.

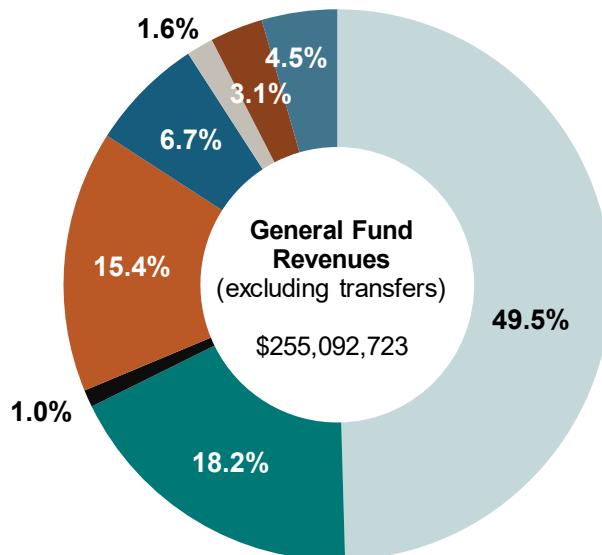
### OTHER SOURCES

Includes debt proceeds, special contingency, and insurance premiums.

### TOTAL REVENUES



### GENERAL FUND REVENUES



## REVENUE SUMMARY

	2023/24 Actual	2024/25 Current	2025/26 Requested	2025/26 Adopted	Percent Change
<b>GENERAL FUND</b>					
Property Tax	\$122,692,446	\$122,621,000	\$126,496,000	\$126,384,000	3.1%
Sales Tax	43,651,103	45,230,000	46,356,000	46,356,000	2.5%
Other Taxes	2,125,612	2,482,500	2,582,500	2,582,500	4.0%
Federal	18,632,766	18,705,583	18,844,688	18,844,688	0.7%
State	7,544,787	8,165,553	8,371,538	8,371,538	2.5%
Federal & State	6,499,541	6,256,137	6,294,128	6,294,128	0.6%
Local	5,505,805	5,796,126	5,718,997	5,697,997	-1.7%
Permits & Fees	16,557,572	16,213,160	17,155,777	17,179,777	6.0%
Miscellaneous	8,307,970	3,204,469	4,061,337	4,049,337	26.4%
Fund Balance	0	7,697,169	22,716,803	7,977,361	3.6%
Transfers Between Funds	4,871,847	1,506,508	1,097,980	1,097,980	-27.1%
Other Sources	528,404	11,512,400	11,355,397	11,355,397	-1.4%
	<b>\$236,917,853</b>	<b>\$249,390,605</b>	<b>\$271,051,145</b>	<b>\$256,190,703</b>	<b>2.7%</b>
<b>OTHER GENERAL FUND TYPES</b>					
Local	\$326,300	\$397,000	\$410,000	\$410,000	3.3%
Permits & Fees	23,508	20,000	15,000	15,000	-25.0%
Miscellaneous	\$421,396	\$91,000	\$90,000	\$90,000	-1.1%
Fund Balance	0	734,826	717,050	742,050	1.0%
Transfers Between Funds	3,233,677	3,254,193	3,684,215	3,550,362	9.1%
Other Sources	2,927,789	3,097,000	3,103,000	3,103,000	0.2%
	<b>\$6,932,670</b>	<b>\$7,594,019</b>	<b>\$8,019,265</b>	<b>\$7,910,412</b>	<b>4.2%</b>
<b>SPECIAL REVENUE FUNDS</b>					
Prior Year Tax	\$1,188,970	\$0	\$0	\$0	0%
Fire Protection Service District	11,938,655	13,482,397	15,752,326	15,101,764	12.0%
Federal	5,795,508	475,000	0	0	0%
State	5,473,820	374,133	1,070,468	1,070,468	186.1%
Federal & State	255,782	400,000	400,000	400,000	0.0%
Local	5,787	7,000	3,000	3,000	-57.1%
Permits & Fees	133,053	158,000	150,000	150,000	-5.1%
Miscellaneous	1,072,100	9,000	24,000	24,000	166.7%
Fund Balance	0	1,988,547	923,918	923,918	-53.5%
Transfers Between Funds	110,093	75,000	75,000	75,000	0.0%
Other Sources	310,153	511,106	489,374	534,744	4.6%
	<b>\$26,283,921</b>	<b>\$17,480,183</b>	<b>\$18,888,086</b>	<b>\$18,282,894</b>	<b>4.6%</b>
<b>CAPITAL PROJECT FUNDS</b>					
Sales Tax	\$9,840,767	\$9,409,000	\$9,855,000	\$9,855,000	4.7%
State	7,888,089	0	0	581,138	0.0%
Local	0	16,400	0	0	0.0%
Permits & Fees	107,173	0	384,347	384,347	0.0%
Miscellaneous	4,958,954	0	73,674	73,674	0.0%
Fund Balance	0	2,565,165	11,707,606	1,627,338	-36.6%
Transfers Between Funds	19,310,614	11,720,581	20,297,617	14,347,617	22.4%
Other Sources	0	4,000,000	16,000,000	12,000,000	200.0%
	<b>\$42,105,597</b>	<b>\$27,711,146</b>	<b>\$58,318,244</b>	<b>\$38,869,114</b>	<b>40.3%</b>
<b>ENTERPRISE FUNDS</b>					
Sales Tax	\$1,321,607	\$1,361,000	\$1,389,000	\$1,389,000	2.1%
Other Taxes	503,058	435,000	475,000	475,000	9.2%
State	36,554	52,000	35,700	35,700	-31.3%
Local	0	3,000	3,000	3,000	0.0%
Permits & Fees	14,719,179	12,340,653	14,404,315	14,404,315	16.7%
Miscellaneous	1,378,617	125,111	136,111	136,111	8.8%
Fund Balance	0	6,166,641	1,009,687	1,009,687	-83.6%
Other Sources	13,500	50,000	0	0	0%
	<b>\$17,972,515</b>	<b>\$20,533,405</b>	<b>\$17,452,813</b>	<b>\$17,452,813</b>	<b>-15.0%</b>
<b>TOTAL</b>	<b>\$330,212,556</b>	<b>\$322,709,358</b>	<b>\$373,729,553</b>	<b>\$338,705,936</b>	<b>5.0%</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.

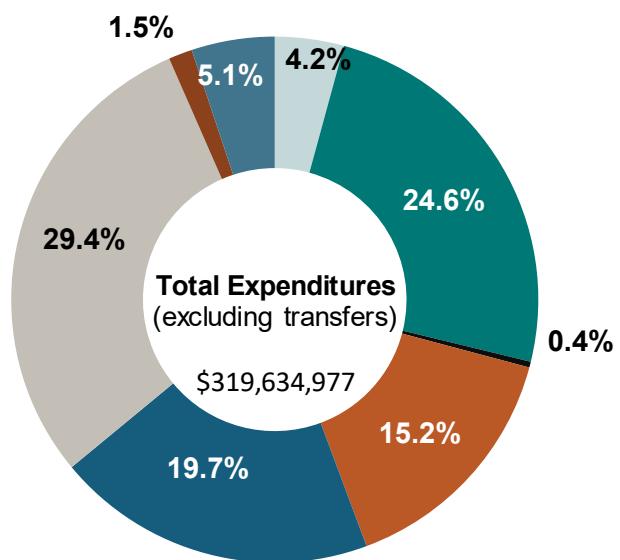
### CULTURE

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.

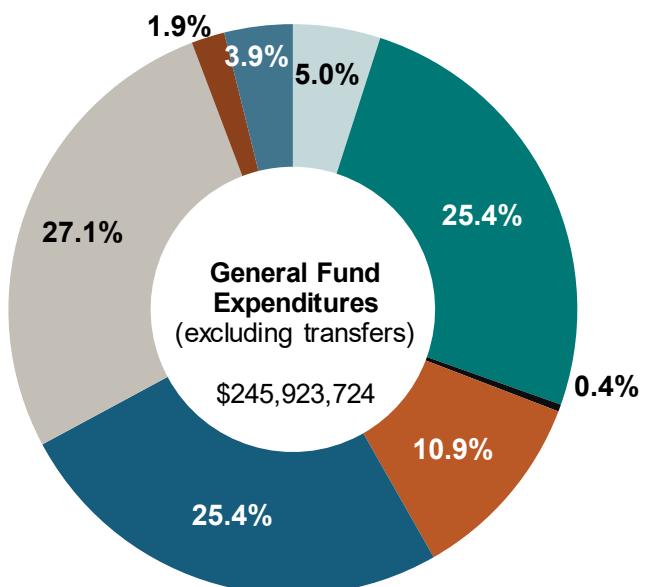
### OTHER

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

## TOTAL EXPENDITURES



## GENERAL FUND EXPENDITURES



## EXPENDITURE SUMMARY

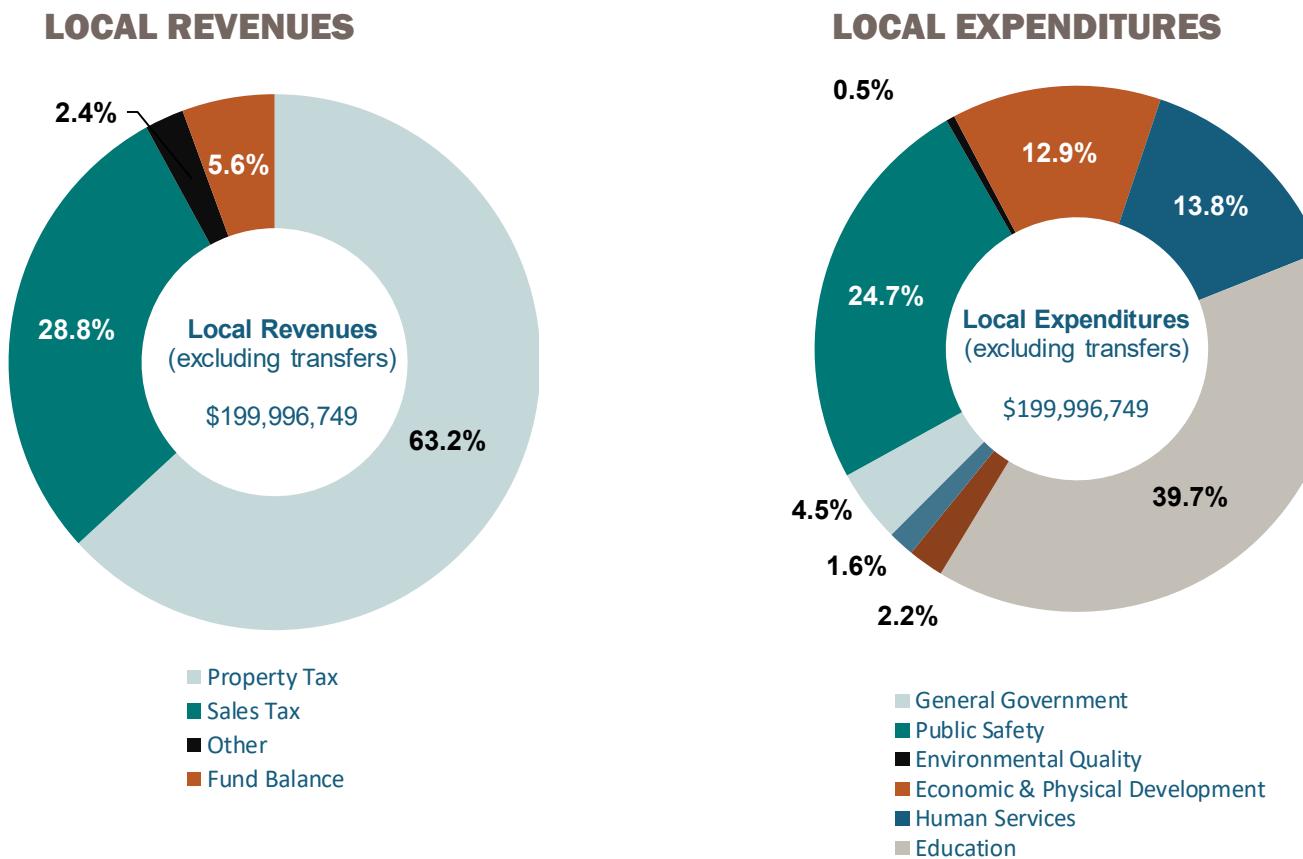
	2023/24 Actual	2024/25 Current	2025/26 Requested	2025/26 Adopted	Percent Change
<b>General Fund</b>					
General Government	\$9,908,591	\$11,468,382	\$12,760,653	\$12,230,005	6.6%
Public Safety	50,694,316	56,798,809	62,506,282	59,197,142	4.2%
Environmental Quality	872,466	962,669	998,787	988,684	2.7%
Economic & Physical Development	23,697,400	25,615,529	26,978,857	26,306,811	2.7%
Human Services	53,442,378	60,473,263	62,992,408	62,460,516	3.3%
Schools Current Expense	49,768,076	52,132,866	56,992,237	53,321,026	2.3%
Libraries & Culture	4,159,554	4,313,940	4,702,063	4,650,514	7.8%
Debt Service	20,809,682	29,335,136	26,769,026	26,769,026	-8.7%
Transfers to Other Funds	17,512,586	8,290,011	16,350,832	10,266,979	23.8%
	<b>\$230,865,049</b>	<b>\$249,390,605</b>	<b>\$271,051,145</b>	<b>\$256,190,703</b>	<b>2.7%</b>
<b>Other General Fund Types</b>					
Self Insurance Fund	\$5,780,761	\$6,536,400	\$6,756,350	\$6,756,350	3.4%
Reappraisal Fund	864,708	919,143	1,172,915	1,064,062	15.8%
Register of Deeds Auto. & Preserv.	78,581	138,476	90,000	90,000	-35.0%
	<b>\$6,724,050</b>	<b>\$7,594,019</b>	<b>\$8,019,265</b>	<b>\$7,910,412</b>	<b>4.2%</b>
<b>Special Revenue Fund Types</b>					
Emergency Telephone System Fund	\$441,343	\$815,583	\$441,406	\$441,406	-45.9%
State Unauthorized Substance Fund	0	15,000	15,000	15,000	0.0%
Narcotics Fed Seized Justice Fund	127,564	200,000	200,000	200,000	0.0%
Narcotics Fed Seized Treasury Fund	35,685	150,000	0	0	0.0%
Hospital Reserve Fund	337,454	500,000	500,000	500,000	0.0%
Rescue Squads Fund	1,089,574	235,097	0	0	0.0%
Library Endowment Fund	5,772	7,000	3,000	3,000	-57.1%
Gretchen Peed Scholarship Fund	4,000	4,000	4,000	4,000	0.0%
Parks/Historic Preserv. Trust Fund	0	125,000	0	0	0.0%
Community Development Fund	391,983	0	0	0	0.0%
Stream Rehab Fund	165,935	75,000	155,000	155,000	106.7%
OSBM Direct Grants	1,000,000	0	0	0	0.0%
ARP Act Fund	5,523,625	475,000	0	0	0.0%
Fines & Forfeitures Fund	305,506	511,106	489,374	534,744	4.6%
Opioid Settlement	63,920	335,000	777,980	777,980	132.2%
DSS Representative Payee Fund	299,900	400,000	400,000	400,000	0.0%
ROD State Fees Trust Fund	106,553	150,000	150,000	150,000	0.0%
Fire Protection Service District Funds	12,091,866	13,482,397	15,752,326	15,101,764	12.0%
	<b>\$21,990,680</b>	<b>\$17,480,183</b>	<b>\$18,888,086</b>	<b>\$18,282,894</b>	<b>4.6%</b>
<b>Capital Project Funds</b>					
General Capital Projects	\$10,000,963	\$5,382,431	\$8,260,000	\$3,660,000	-32.0%
Subdivision Road Improvement	\$604,135	\$0	\$517,885	\$517,885	0.0%
Schools' Capital Fund	8,678,088	11,108,339	22,027,742	11,178,612	0.6%
Schools' Construction Fund	29,368,240	4,106,376	19,806,617	15,806,617	284.9%
Solid Waste Capital	139,506	2,400,000	2,742,000	2,742,000	14.3%
Water & Sewer Capital Fund	\$1,132,541	\$4,714,000	\$4,964,000	\$4,964,000	5.3%
	<b>\$49,923,473</b>	<b>\$27,711,146</b>	<b>\$58,318,244</b>	<b>\$38,869,114</b>	<b>40.3%</b>
<b>Enterprise Funds</b>					
Solid Waste	\$11,183,072	\$13,955,362	\$10,680,949	\$10,680,949	-23.5%
Water and Sewer	\$2,614,028	\$6,578,043	\$6,771,864	\$6,771,864	2.9%
	<b>\$13,797,100</b>	<b>\$20,533,405</b>	<b>\$17,452,813</b>	<b>\$17,452,813</b>	<b>-15.0%</b>
<b>TOTAL</b>	<b>\$323,300,352</b>	<b>\$322,709,358</b>	<b>\$373,729,553</b>	<b>\$338,705,936</b>	<b>5.0%</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.



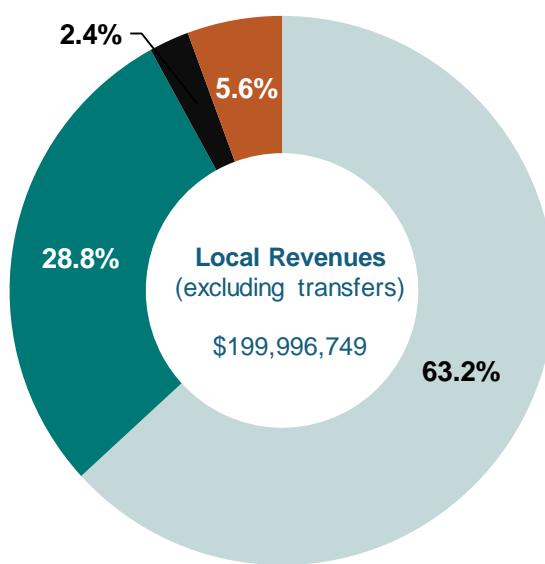
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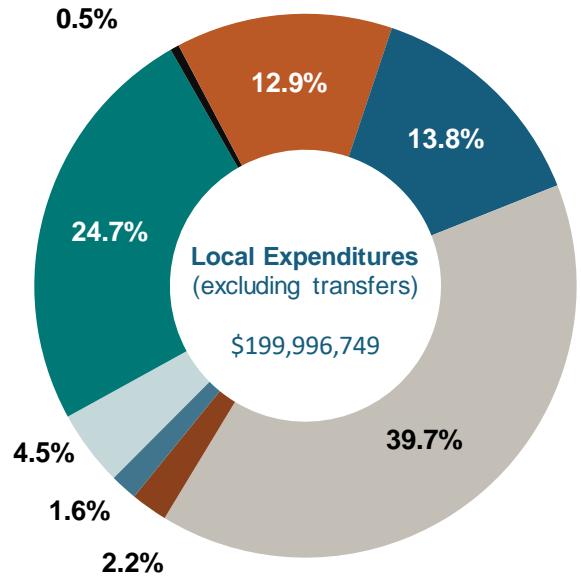
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### LOCAL REVENUES



- Property Tax
- Sales Tax
- Other
- Fund Balance

### LOCAL EXPENDITURES



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

# MAJOR CHANGES IN THE FISCAL YEAR 2025/26 BUDGET

## REVENUE

### Property Tax

Due to tax base growth, and conservative budgeting in prior years, property tax revenue increased \$5 million budget to budget (\$3.8 million countywide property tax, \$1.2 million fire protection service districts' property tax).

### Sales Tax

Sales tax revenues increased \$1.6 million budget to budget due to overall anticipated growth of 2.9 percent.

### Other Taxes

Other tax revenues (Medicaid Hold Harmless payments, Excise Taxes, and ABC Bottle Tax) increased \$100,000 budget to budget due to increased Excise Tax revenue.

### Federal Revenue

Federal revenue decreased by \$336,000 driven by decreased ARPA funding.

### State Revenue

State revenue increased by \$1.5 million driven by Opioid Settlement funds, Public Schools Building Repair and Renovation funds, 911 Funds, and Library and Social Services grant revenue.

### Permits & Fees

Permits and fees increased by \$3.4 million 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, landfill user fees based on increased tonnages and rates, and subdivision road improvement revenue.

### Fund Balance

Overall General Fund fund balance appropriated increased just over \$300K, which includes \$470,000 in capital expenses funded by Social Services and Library dedicated fund balance. Total fund balance in all funds decreased by \$6.45 million driven by higher Solid Waste and Water & Sewer investments in Fiscal Year 2024/25.

## EXPENSE

### Public Safety

#### Sheriff

The Sheriff's Office budget increase is primarily driven by increases in contractual services for the Road Patrol and for jail / mental health services, inflationary operating expenses, and planned compensation increases.

#### Emergency Services

The Emergency Services budget includes funding for scheduled vehicle replacements, increased expenses for medical supplies, and various operating increases driven by inflation. Positions and

expenses for the PORT (Post Opioid Response Team) approved during the fiscal year are also added to the budget, supported by non-local opioid settlement dollars.

### **911 Communications Center**

The budget includes funding to cover planned compensation and static overtime increases. Supplies and operations costs reduction associated with the automated dispatch having been purchased this fiscal year.

### **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. As approved during Fiscal Year 2024/25, the budget funds year 2 of a 4-year plan to treat lyngbya on Lake Norman.

## **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 decrease due to a planned truck replacement in the prior fiscal year.

### **Cooperative Extension**

The budget includes increased funding to support a full-time Livestock/Field Crops agent dedicated to Catawba County (versus sharing an agent with another county) and planned compensation changes. Within Catawba there are 608 farming operations on 63,530 acres of farmland, based on the 2022 census of agriculture. Market value of agricultural products sold exceeds \$93 million, of which field crops account for 33% and livestock 67%. Having a full-time agent focused on the needs within Catawba County will enhance services to the agricultural community in a positive manner.

### **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, a Microsoft Office 365 conversion, and planned salary and benefit changes.

### **Parks**

The budget converts part-time wages that have supported hourly employees into two new half-time FTEs, along with funding planned salary and benefit changes. Operating expenses reduced due to one-time expenses in Fiscal Year 2024/25 to update the Parks Master Plan.

## **Planning**

The budget reduces operating expenses due to a one-time expense funded in Fiscal Year 2024/25 to update the county's Unified Development Ordinance.

## **Utilities & Engineering**

The budget includes funding to replace two vehicles, a new staff engineer shared with Solid Waste, inflationary increases, and planned compensation changes.

## **Facilities**

The budget includes increases related to planned compensation changes, utilities, and maintenance / repair costs.

## **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 / 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 1.4 additional FTEs funded by grants and non-local funds.

### **Public Health**

The budget includes one new Environmental Health Specialist beginning at mid-year, funded by repurposing an existing Program Assistant position in WIC. The budget also eliminates a vacant .50 FTE Program Manager position. Other budget increases are driven by inflationary and planned compensation increases.

### **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 \$180,000 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 increase in Fiscal Year 2025/26 recommended funding reflects the spending down of Catawba County fund balance being held by Partners HM. The County will look to return funding to the FY24 levels once Partners has exhausted the County's available fund balance.

## **Education**

### **Current Expense**

The budget includes a 2.5 percent increase in total current expense funding to increase public schools' per pupil funding by 2.3 percent, fund overall student growth, and to fund a current expense increase for Catawba Valley Community College (CVCC). The budget also provides

\$100,000 in matching funds for the CVCC Scholars program to provide scholarships for citizens to attend CVCC.

## **Culture**

### **Library**

The budget increase is driven by staffing and operational funding related to a Digital Champions Grant approved during the current fiscal year and planned compensation changes.

### **Other Cultural**

The budget maintains current year funding levels for the SALT Block Foundation and Historical Association. The budget for the United Arts Council has been maintained at \$1 per capita, increasing in total due to increased county population. Funding for the Hickory Public Libraries is increased based on the number of county residents using the system.

## **General Government**

### **County Manager**

The budget includes planned salary and benefit changes.

### **Tax**

The budget increase is driven by increased legal services related to Property Tax Commission appeals and planned salary and benefits adjustments.

### **Elections**

The budget includes cyclical changes related to the municipal elections, funded by municipalities, and increased funding for part-time staff due to planned overlap based on pending staff retirements.

### **Human Resources**

The budget increase is based on planned compensation changes due to staffing and responsibility changes.

### **Register of Deeds**

The budget includes planned compensation changes.

### **Finance**

The budget increase is due to anticipated increases in audit-related expenses and planned compensation changes.

### **Other Government**

Other Government includes for outside agencies such as pass-through funds for Juvenile Crime Prevention Council 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 \$2.6 million driven by declining principal for education and public safety 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 increase is due to software expense for a program to help staff more accurately and efficiently value property and planned compensation increases.

### **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 decrease is due to fluctuations in planned capital expenditures, with 911 consoles updated and automated dispatch system replacement implemented in the current fiscal year.

### **Fire Service Protection Districts**

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

### **Rescue Squads**

The FY24/25 Budget shifted the funds allocated to support rescue squad operations from a special revenue fund to the General Fund. While the table above shows no recommended appropriation, funds are budgeted to support the County's rescue squads in the Other Public Safety cost center.

### **Stream Rehab Fund**

The budget continues to include \$75,000 in local funds to support additional StRAP projects and appropriates \$80,000 in fund balance to further efforts supported by a \$192,612 grant received during Fiscal Year 2024/25.

### **Opioid Settlement Fund**

The budget continues funding for an Opioid Coordinator position, Medicated Assisted Treatment (MAT) in the jail, and a Post Opioid Response Team.

### **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 Chromebook replacements.

### **Schools Construction**

The budget also includes \$12 million for Newton-Conover High School for phase II renovations. Additionally, \$3.8 million is transferred to the future debt project.

### **Solid Waste Capital**

The budget includes \$2,742,000 for solid waste capital projects including continued cell construction, additional funding for the treatment and grinding processing area, improvements at the Sherrills Ford Convenience Center, and a new operator's building.

### **Water & Sewer Capital**

The budget funds \$4,964,000 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 operational expenses 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 total Solid Waste Management budget decreased \$3.9M due to a \$2.9M decrease in Landfill Closure expenses, a \$1.8M reduction in planned Capital expenses, and a \$592,000 reduction in transfer to the Solid Waste Capital Fund. The budget includes 2.25 new FTEs, including two Scale Attendants and .25 of a new Engineer shared with Building Services, all of which are supported via landfill user fees.

### **Fines & Forfeitures, ROD State Fees, 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 2025/26 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  $\frac{1}{4}$  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 \$43 per pupil, resulting in 2.2 percent total increase to fund operating pressures, overall student growth, and a 2 percent increase in current expense funding to CVCC. The county's commitment to K-64 continues with putting \$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 third year of a \$55 million construction plan that includes \$12.5 million towards a \$32 million new Maiden Elementary School, \$16 million for phase II renovations at Newton-Conover High School, and \$18 million towards an anticipated phased renovation at Hickory High School. The budget commits \$13.25 million to debt service for financed school projects and transfers \$3.8 million to future debt service. Additionally, the budget funds \$11.2 million in schools' annual capital needs.

## Community Planning & Development

- *Water & Sewer Infrastructure:* The budget includes just under \$5 million related to wastewater treatment plant expansion, water treatment capacity, and a water storage tank on Anderson Mountain.
- *Solid Waste:* The budget continues the multi-year plan that began in Fiscal Year 2018/19 with annual tipping fee increases 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 2025/26.

## Healthy & Safe Community:

- The budget invests in increased salaries, benefits, and extra duty pay in Public Safety to improve retention and ensure market competitiveness.
- One new Environmental Health Inspector is included, funded by repurposing a vacant WIC Program Assistant to build capacity and prepare for retirements.
- Opioid Settlement Funds are invested in the following strategies to combat the opioid crisis:
  - An Opioid Coordinator to plan, coordinate, and oversee implementation of the County's response to the opioid crisis funded by opioid settlement funds.
  - Opioid settlement funds are also budgeted for Medicated Assisted Treatment (MAT) in the jail.
  - A Post Opioid Response Team (PORT) program, also known as REACH (Resource for Addiction and Community Health). This program aims to follow up with individuals who have recently overdosed to provide support, education, and connections to resources. The program is a Community Paramedic program, implemented in collaboration with Catawba County EMS funded by opioid settlement funds.
- Additionally, the budget includes increased funding towards operating expenses and equipment replacement for Rescue Squads and increases the tax rate for seven fire service protection districts to enhance staffing and address facility and equipment needs.

## Nature & Culture

- *Parks:* The budget converts part-time wages that have supported hourly employees into two new half-time FTEs to provide administrative support and marketing assistance to the Parks.
- *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, economic development, public safety, and facilities including:
  - \$4.5 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 \$8 to \$10 million.

- Reserves \$2.4 million towards economic development investments
- \$3.2 million to demolish the old Agricultural Resources Center (ARC) once the programs are relocated to the former CVCC East Campus Building.
- Plans for \$1 million in Parks and Library improvements.
- \$2.8 million in public safety building and equipment needs
- \$3.3 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

	2025/26 Adopted	2026/27 Projected	2027/28 Projected	2028/29 Projected
<b>GENERAL FUND</b>				
Property Tax	\$126,384,000	\$131,500,000	\$136,700,000	\$141,800,000
Sales Tax	46,356,000	47,990,000	49,670,000	51,410,000
Other Taxes	2,582,500	2,690,000	2,790,000	2,890,000
Federal	18,844,688	19,230,000	19,620,000	20,020,000
State	8,371,538	8,550,000	8,730,000	8,910,000
Federal & State	6,294,128	6,430,000	6,560,000	6,700,000
Local	5,697,997	5,820,000	5,940,000	6,060,000
Permits & Fees	17,179,777	17,530,000	17,890,000	18,250,000
Miscellaneous	4,049,337	4,140,000	4,230,000	4,320,000
Fund Balance	7,977,361	9,577,000	8,810,000	8,442,000
Transfers Between Funds	1,097,980	500,000	500,000	2,902,000
Other Sources	11,355,397	7,201,000	6,524,000	6,334,000
	<b>\$256,190,703</b>	<b>\$261,158,000</b>	<b>\$267,964,000</b>	<b>\$278,038,000</b>
<b>OTHER GENERAL FUND TYPES</b>				
Local	\$410,000	\$418,000	\$426,000	\$435,000
Permits & Fees	15,000	\$15,000	\$15,000	\$15,000
Miscellaneous	90,000	\$92,000	\$94,000	\$96,000
Fund Balance	742,050	\$1,072,000	\$1,075,000	\$1,076,000
Transfers Between Funds	3,550,362	\$3,331,000	\$3,431,000	\$3,534,000
Other Sources	3,103,000	\$3,227,000	\$3,356,000	\$3,490,000
	<b>\$7,910,412</b>	<b>\$8,155,000</b>	<b>\$8,397,000</b>	<b>\$8,646,000</b>
<b>SPECIAL REVENUE FUNDS</b>				
Fire Protection Service District	\$15,101,764	\$15,706,000	\$16,334,000	\$16,987,000
State	1,070,468	1,103,000	1,136,000	1,170,000
Federal & State	400,000	400,000	400,000	400,000
Local	3,000	3,000	3,000	3,000
Permits & Fees	150,000	150,000	150,000	150,000
Miscellaneous	24,000	24,000	24,000	24,000
Fund Balance	923,918	746,000	999,000	1,201,500
Transfers Between Funds	75,000	75,000	75,000	75,000
Other Sources	534,744	540,000	545,000	550,000
	<b>\$18,282,894</b>	<b>\$18,747,000</b>	<b>\$19,666,000</b>	<b>\$20,560,500</b>
<b>CAPITAL PROJECT FUNDS</b>				
Sales Tax	\$9,855,000	10,210,000	10,620,000	11,000,000
State	581,138	500,000	500,000	500,000
Local	0	16,400	16,400	0
Permits & Fees	384,347	0	0	0
Miscellaneous	73,674	\$74,000	\$74,000	\$0
Fund Balance	1,627,338	615,000	2,200,600	8,474,000
Transfers Between Funds	14,347,617	21,912,300	6,464,000	6,689,000
Other Sources	12,000,000	18,000,000	0	25,000,000
	<b>\$38,869,114</b>	<b>\$51,327,700</b>	<b>\$19,875,000</b>	<b>\$51,663,000</b>
<b>ENTERPRISE FUNDS</b>				
Sales Tax	\$1,389,000	\$1,417,000	\$1,445,000	\$1,474,000
Other Taxes	\$475,000	480,000	485,000	490,000
State	\$35,700	36,000	36,500	37,000
Local	\$3,000	3,000	3,000	3,000
Permits & Fees	\$14,404,315	15,031,000	15,486,000	15,958,000
Miscellaneous	\$136,111	136,000	136,500	137,000
Fund Balance	\$1,009,687	14,678,421	(2,253,371)	(11,771,139)
Other Sources	\$0	0	0	0
	<b>\$17,452,813</b>	<b>\$31,781,421</b>	<b>\$15,338,629</b>	<b>\$6,327,861</b>
<b>TOTAL</b>	<b>\$338,705,936</b>	<b>\$371,169,121</b>	<b>\$331,240,629</b>	<b>\$365,235,361</b>

## 4-YEAR EXPENSE SUMMARY PROJECTION

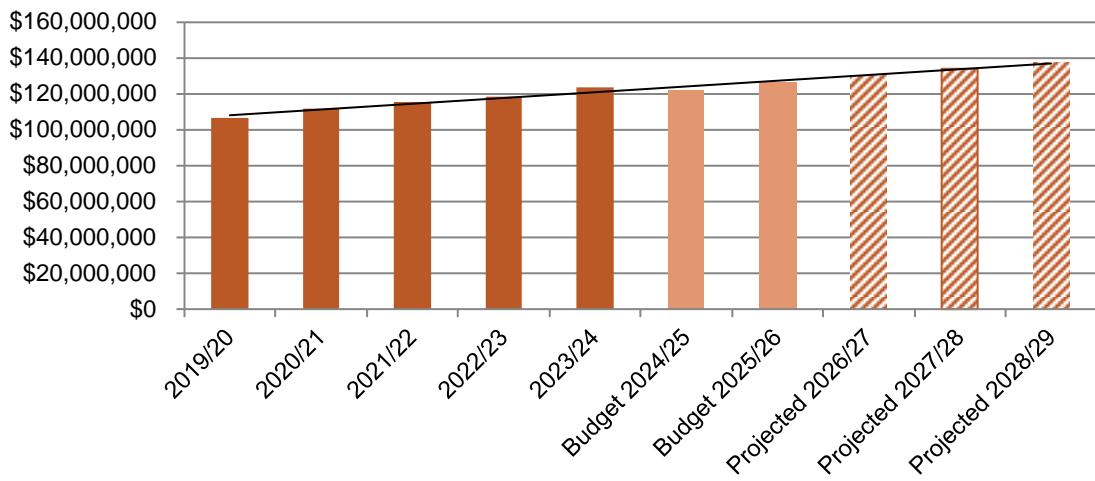
	2025/26 Adopted	2026/27 Projected	2027/28 Projected	2028/29 Projected
<b>GENERAL FUND</b>				
General Government	\$12,230,005	\$12,597,000	\$12,975,000	\$13,364,000
Public Safety	59,197,142	60,973,000	62,802,000	64,686,000
Environmental Quality	988,684	1,019,000	1,050,000	1,082,000
Economic & Physical Development	26,306,811	27,096,000	27,909,000	28,746,000
Human Services	62,460,516	64,335,000	66,265,000	68,253,000
Schools Current Expense	53,321,026	54,921,000	56,569,000	58,266,000
Libraries & Culture	4,650,514	4,791,000	4,935,000	5,083,000
Debt Service	26,769,026	22,756,000	27,883,000	29,902,000
Transfers to Other Funds	10,266,979	12,670,000	7,576,000	8,656,000
	<b>\$256,190,703</b>	<b>\$261,158,000</b>	<b>\$267,964,000</b>	<b>\$278,038,000</b>
<b>OTHER GENERAL FUND TYPES</b>				
Self Insurance Fund	\$6,756,350	\$6,959,000	\$7,168,000	\$7,383,000
Reappraisal Fund	1,064,062	1,096,000	1,129,000	1,163,000
Register of Deeds Auto. & Preserv.	90,000	100,000	100,000	100,000
	<b>\$7,910,412</b>	<b>\$8,155,000</b>	<b>\$8,397,000</b>	<b>\$8,646,000</b>
<b>SPECIAL REVENUE FUNDS</b>				
Emergency Telephone System Fund	\$441,406	\$441,000	\$441,000	\$441,000
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	0	15,000	115,000	190,000
Hospital Reserve	500,000	500,000	500,000	500,000
Library Endowment Fund	3,000	3,000	3,000	3,000
Gretchen Peed Scholarship Fund	4,000	4,000	4,000	4,000
Stream Debris Removal Fund	155,000	155,000	155,000	155,000
Fines & Forfeitures Fund	534,744	551,000	568,000	585,000
Opioid Settlement Fund	777,980	792,000	816,000	840,500
DSS Representative Payee Fund	400,000	400,000	400,000	400,000
ROD State Fees Trust Fund	150,000	150,000	150,000	150,000
Fire Protection Service District Funds	15,101,764	15,706,000	16,334,000	16,987,000
	<b>\$18,282,894</b>	<b>\$18,747,000</b>	<b>\$19,666,000</b>	<b>\$20,560,500</b>
<b>CAPITAL PROJECT FUNDS</b>				
General Capital Projects	\$3,660,000	\$555,700	\$4,669,000	\$6,586,000
Subdivision Road Improvement	517,885	0	0	0
Schools' Capital Fund	11,178,612	11,481,000	11,792,000	12,113,000
Schools' Construction Fund	15,806,617	18,000,000	0	0
Water & Sewer Capital Fund	4,964,000	5,014,000	3,414,000	32,964,000
Solid Waste Capital	2,742,000	16,277,000	0	0
	<b>\$38,869,114</b>	<b>\$51,327,700</b>	<b>\$19,875,000</b>	<b>\$51,663,000</b>
<b>ENTERPRISE FUND</b>				
Water & Sewer	\$6,771,864	\$10,292,636	\$6,908,589	\$5,326,861
Solid Waste	10,680,949	21,488,785	8,430,040	1,001,000
	<b>\$17,452,813</b>	<b>\$31,781,421</b>	<b>\$15,338,629</b>	<b>\$6,327,861</b>
<b>TOTAL</b>	<b>\$338,705,936</b>	<b>\$371,169,121</b>	<b>\$331,240,629</b>	<b>\$365,235,361</b>

## REVENUE TRENDS

### MAJOR REVENUE SOURCES (ACTUALS & TRENDS)

#### Property Tax Revenue

Actuals, Budgeted, Projected with Trend Line

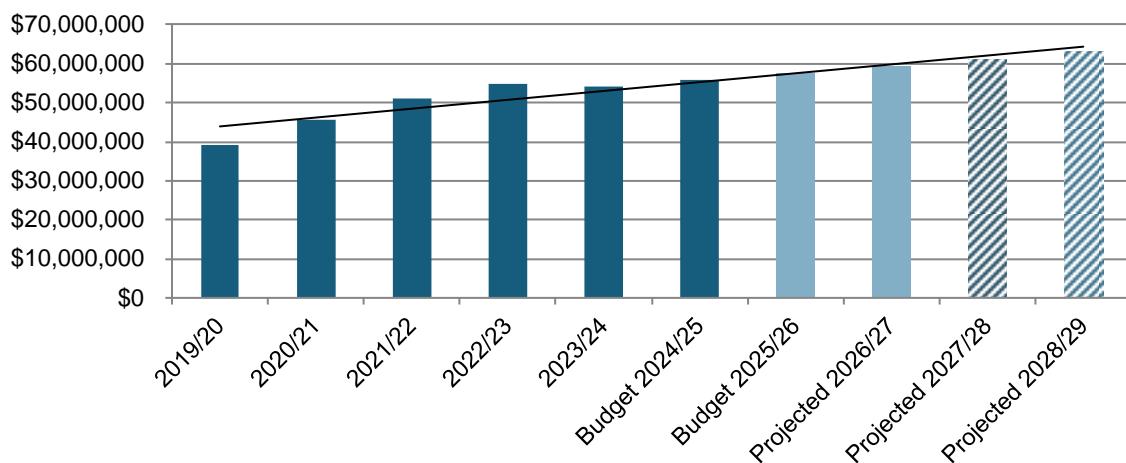


#### Property Tax

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 2025/26 budgeted property tax is \$126,384,000.

#### Sales Tax Revenue

Actuals, Budgeted, Projected with Trend Line

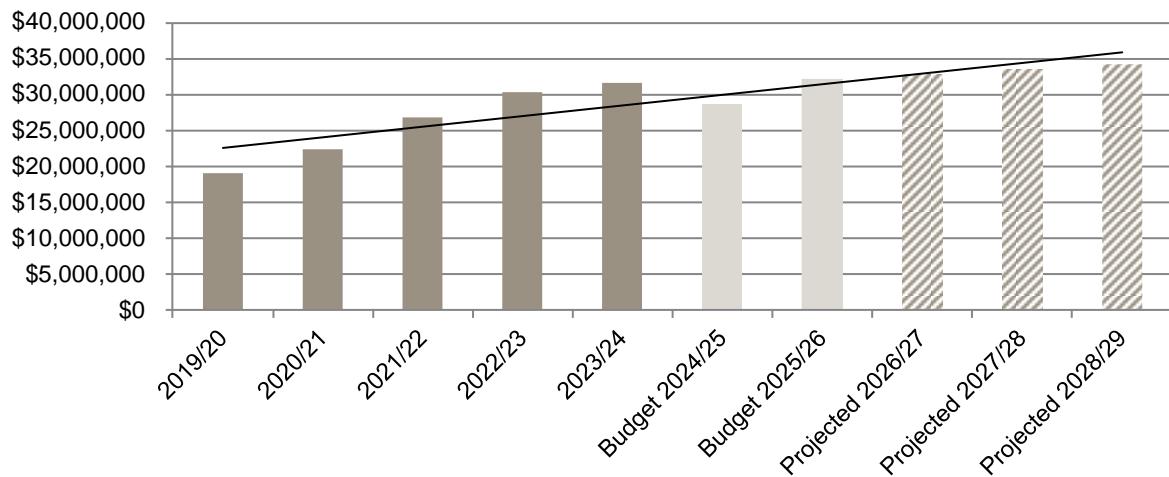


#### Sales Tax

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 2025/26 compared to Fiscal Year 2024/25 budget.

## Permits & Fees Revenue

Actuals, Budgeted, Projected with Trend Line

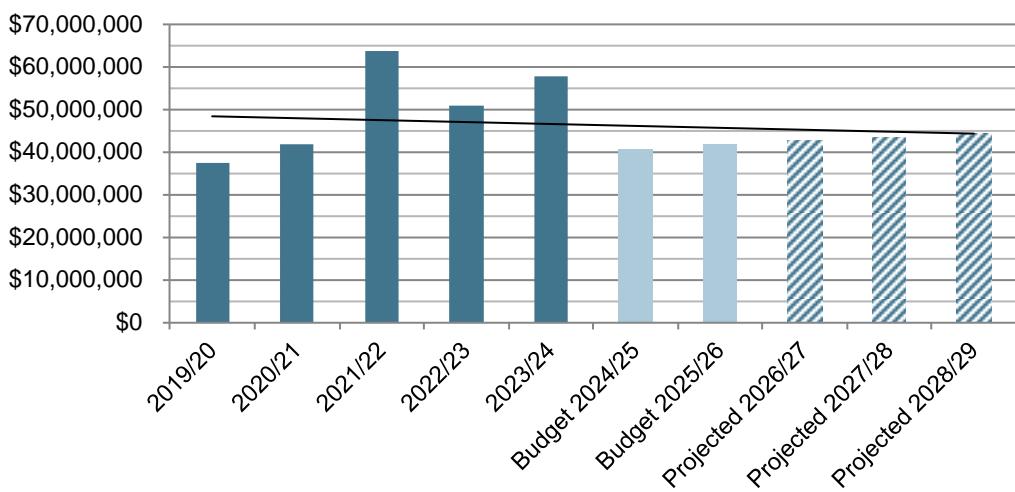


### Permits & Fees

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 (\$9,425,520), Ambulance Charges (\$7,800,000), and Building Permits (\$3,760,071).

## 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 (\$5,138,781), Foster Care / Family Preservation revenue (\$3,126,960), and Work First Block Grant funds (\$2,288,845).

# 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 \$119.7 million or 54.39 percent, as defined by the Local Government Commission (LGC), at the end of Fiscal Year 2024/25. 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 2024/25 was \$71.6 million or 33 percent. The Fiscal Year 2025/26 budget appropriates \$7.98 million in General Fund fund balance to help finance County operations and capital projects. This is just over a \$280,000 increase from the amount budgeted in Fiscal Year 2024/25. Additionally, \$742,050 in fund balance is appropriated in the General Fund-Like Funds.

General Fund (and like Funds) Available	Act. 6/30/2024	Est. 06/30/25	Appropriated FY 2025/26	Est. 06/30/26
General Fund (110)	69,462,155	69,500,000	\$7,977,361	69,000,000
Self Insurance Fund (115)	2,148,293	2,200,000	687,050	2,000,000
Register of Deeds Autom. & Preserv (160)	158,645	160,000	55,000	110,000
<b>Total</b>	<b>71,769,093</b>	<b>71,860,000</b>	<b>8,719,411</b>	<b>71,110,000</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. 6/30/2024	Est. 06/30/25	Appropriated FY 2025/26	Est. 06/30/26
Emergency Telephone (202)	1,364,088	1,400,000	67,361	1,330,000
Narcotics Seized (205, 207, 208)	211,329	334,000	200,000	260,000
State Substance Abuse (206)	40,476	40,000	15,000	35,000
Library Endowment (250)	208,592	210,000	0	210,000
Gretchen Peed Scholarship (260)	55,657	58,000	0	60,000
Parks Preservation (270)	4,359	38,000	0	53,000
Stream Debris Removal (285)	106,760	100,000	80,000	20,000
Opioid Settlement Fund (293)	5,529,404	7,629,000	0	10,629,000
Fire Districts (352-369)	1,808,555	1,900,000	711,091	1,200,000
<b>Total</b>	<b>9,329,220</b>	<b>11,709,000</b>	<b>1,073,452</b>	<b>13,797,000</b>

## Capital Projects Funds

The Capital Projects Funds are used to account for financial resources supporting 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. 6/30/2024	Est. 06/30/25	Appropriated FY 2025/26	Est. 06/30/26
General Capital Projects (410)	1,756,219	1,995,000	250,000	1,745,000
Subdivision Improvement Fund (413)	630,443		59,864	
Schools' Capital Projects (420)	5,531,917	5,100,000	1,317,474	3,780,000
Schools' Construction (423)	6,291,049	6,291,000	0	6,291,000
Hospital Construction & Reserve (235)	1,322,718	1,860,000	480,000	1,415,000
<b>Total</b>	<b>15,532,346</b>	<b>15,246,000</b>	<b>2,107,338</b>	<b>13,231,000</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. 6/30/2024	Est. 06/30/25	Appropriated FY 2025/26	Est. 06/30/26
Water & Sewer (515 & 475)	430,247	5,447,000	882,864	4,564,000
Solid Waste (525 & 485)	16,909,527	18,000,000	\$126,823	17,900,000
<b>Total</b>	<b>17,339,774</b>	<b>23,447,000</b>	<b>1,009,687</b>	<b>22,464,000</b>

# FEES UPDATES

Below are the fee changes/clarifications that are included as part of this budget. All fees are effective July 1, 2025, unless otherwise noted. The entire fee schedule is included in the appendix.

Utilities & Engineering: Building Services	Change	Proposed Fee
Express Plan Reviews	Remove	N/A
Generator (Schedule F)	Added	See Schedule H
Utilities & Engineering: Erosion and Sediment Control	Change	Proposed Fee
Stormwater Plan Review	Add new fee for sites in WS-IV watershed	\$200.00
Express Plan Review	Remove	N/A
Utilities & Engineering: MSW Landfill	Change	Proposed Fee
Municipal Solid Waste (MSW) Tipping Fees	2% or \$0.79 per ton increase	\$40.28 per ton for most (\$20.14 minimum)
Municipal Water & Wastewater Sludge	2% or \$2.36 per ton increase	Triple Fee \$120.84 per ton
Tires without proper documentation, Tires stockpiled prior to January 1, 1984,	\$15.00 increase from \$125.00	\$140.00
Dead Animals	Increased animals over 280 lbs. by 2%.	\$5.00 per animal under 280 lbs. / \$40.28 per ton for animals over 280 lbs.
Emergency Services: Animal Services	Change	Proposed Fee
Animal Collar	New Fee	\$5.00
Animal Leash	New Fee	\$10.00
Planning	Change	Proposed Fee
Small Area Plans	Removed	N/A
Street Signs (New Development per sign)	\$100.00 increase, based on direct costs	\$200.00
Parks	Change	Proposed Fee
Additional Charge Applied to Parks Fees for Non-County Residents	Removed	N/A
Library	Change	Proposed Fee
Fax Service	Remove. Service offered digitally.	N/A
Cooperative Extension	Change	Proposed Fee
4-H Project Guidebooks	Increase minimum from \$2 to \$5.	\$5 to \$10, depending on book
T-Shirts (4-H)	Changing cost from \$10-17 to \$15	\$15
Master Gardener Course Fee	Separating out from other courses	\$100
Local Foods Cooking Classes	Separating out from other courses	\$15

Educational Workshops	Separating out from other courses	Varies, depending on workshop
Farm-City Banquet Tickets	Adding fee not previously designated	\$25
Safe Plates Certification Course and Test	Increasing cost of course and test/retest	\$140 for course; \$60.00 for test / retest
Public Health	Change	Proposed Fee
QuantiFERON TB Gold Plus (IGRA)	Adding test	\$69.00
COVID-19 (Pfizer)	Adding Vaccine	Cost of vaccine + \$22.00
Dtap (Cobo)	Adding Vaccine	Cost of vaccine + \$22.00
HIB-PRP-OMP (Hemophilus b)	Adding Vaccine	Cost of vaccine + \$22.00
Japanese Encephalitis	Adding Vaccine	Cost of vaccine + \$22.00
Meningitis	Adding Vaccine	Cost of vaccine + \$22.00
Meningitis B	Adding Vaccine	Cost of vaccine + \$22.00
MMRV	Adding Vaccine	Cost of vaccine + \$22.00
Monkey Pox (Jynneos)	Adding Vaccine	Cost of vaccine + \$22.00
Prevnar-13	Adding Vaccine	Cost of vaccine + \$22.00
Prevnar-20	Adding Vaccine	Cost of vaccine + \$22.00
Polio (IPV)	Adding Vaccine	Cost of vaccine + \$22.00
Polio (IPOL)	Removed	N/A
Rabies, pre/post-exposure (Rabivert)	Removed	N/A
Rotavirus (Rotarix)	Adding Vaccine	Cost of vaccine + \$22.00
RSV	Adding Vaccine	Cost of vaccine + \$22.00
Cost of vaccine + \$22.00	Adding Vaccine	Cost of vaccine + \$22.00
Td (Tetanusatun, Toxoid Diphtheria)	Updated	Cost of vaccine + \$22.00
Tetanus, Diphtheria, and Pertussis (TdaP)	Removed	N/A
Zostavax	Removed	N/A
FSH	Added Fee	\$20.00
Hemoglobin A1c	Added Fee	\$15.00
LH	Added Fee	\$11.00
Prolactin	Added Fee	\$25.00
TSH	Added Fee	\$11.00
Urine Dipstick	Added Fee	\$7.00

Urine Pregnancy Test	Added Fee	\$10.00
Re-trip and re-design of Improvement Permit, Authorization to Construct, or Well Permit	Replaced with new all-encompassing fee	N/A
Re-trip	Replaced with new all-encompassing fee	N/A
Temporary Permit for Tattoo Artist for Convention (valid for 7 days)	Added Fee	\$150.00
Ownership Change/Preliminary Walk-Through Fee	Replaced with new all-encompassing fee	N/A
Any site visits not listed above (Re-trip/re-design for Improvement permit, Authorization to Construct, Well Permit, and/or Well Variance; Re-trip for Swimming Pool Permitting, Review of Permitted Establishments for Ownership Change, Commissary Change, Walk-Through	New all-encompassing fee	\$75.00
Depression Screening	Added Fee	\$6.40

# PERSONNEL SUMMARY

The Fiscal Year 2025/26 Budget includes a total of 1,229.95 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 2025/26 budget includes 9.90 additional FTEs than the adopted Fiscal Year 2024/25 budget, including 6.00 FTEs added during Fiscal Year 2024/25.

New and increased FTEs included with the Fiscal Year 2025/26 Budget are as follows:

Position	Department	Total FTEs	Funding Source
Scale Attendant	Solid Waste	2.00	User Fees
Staff Engineer	U&E/Solid Waste	1.00	Local & User Fees
Sr. Accountant	Finance	(1.00)	Local
Community Engagement Specialist	Parks	0.50	Local
Administrative Assistant II	Parks	0.50	Local
Program Manager	Public Health	(0.50)	Local
DSS - Increased Hours Existing Positions	Social Services	1.40	Grant Funds
<b>Total Recommended FTE Changes</b>			<b>3.90</b>

Positions added by Board of Commissioners' action during Fiscal Year 2024/25 are as follows:

Position	Department	Total FTEs	Funding Source
Library Digital Navigator	Library	2.00	Grant Funds
PORT Paramedics	Emergency Services	4.00	Opioid Funds
<b>Total Fiscal Year 2024/25 Added FTEs</b>			<b>6.00</b>

## FULL TIME EQUIVALENTS BY DEPARTMENT

	2023/24 Actual	2024/25 Current	2025/26 Requested	2025/26 Adopted
<b>General Government</b>				
County Manager				
Permanent	11.00	12.00	12.00	12.00
Hourly	0.31	0.31	0.29	0.29
Human Resources				
Permanent	11.00	11.00	11.00	11.00
Hourly	0.29	0.13	0.14	0.14
Tax Department				
Permanent	17.00	17.00	20.00	17.00
Hourly	0.00	0.00	0.00	0.00
Board of Elections				
Permanent	4.00	4.00	4.00	4.00
Hourly	1.11	1.30	1.76	1.76
Register of Deeds				
Permanent	10.00	10.00	11.00	10.00
Hourly	0.48	0.48	0.95	0.68
Finance				
Permanent	17.00	17.00	17.00	16.00
Hourly	0.71	0.85	0.82	0.82
<b>Total General Government</b>				
Permanent	<b>70.00</b>	<b>71.00</b>	<b>75.00</b>	<b>70.00</b>
Hourly	<b>2.90</b>	<b>3.07</b>	<b>3.96</b>	<b>3.69</b>
<b>Public Safety</b>				
Sheriff's Office				
Permanent	256.00	261.00	263.00	261.00
Hourly	6.72	7.08	8.12	7.59
Emergency Services				
Permanent	144.00	148.00	152.00	152.00
Hourly	11.20	12.21	12.40	12.40
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>				
Permanent	<b>433.00</b>	<b>442.00</b>	<b>448.00</b>	<b>446.00</b>
Hourly	<b>19.00</b>	<b>21.67</b>	<b>22.38</b>	<b>21.85</b>

	2023/24 Actual	2024/25 Current	2025/26 Requested	2025/26 Adopted
<b>Environmental Quality</b>				
Cooperative Extension				
Permanent	2.00	2.00	2.00	2.00
Hourly	1.05	1.16	1.16	1.16
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>4.60</b>	<b>4.60</b>	<b>4.60</b>	<b>4.60</b>
<b>Hourly</b>	<b>1.05</b>	<b>1.16</b>	<b>1.16</b>	<b>1.16</b>
<b>Economic &amp; Physical Development</b>				
Technology				
Permanent	34.00	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	15.50	15.00
Hourly	2.71	3.56	6.83	5.46
Utilities & Engineering				
Permanent	35.15	35.15	35.90	35.90
Hourly	0.64	0.87	1.96	1.42
Facilities				
Permanent	18.00	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>107.15</b>	<b>107.15</b>	<b>109.40</b>	<b>108.90</b>
<b>Hourly</b>	<b>4.16</b>	<b>5.26</b>	<b>9.76</b>	<b>7.85</b>
<b>Human Services</b>				
Social Services				
Permanent	395.40	398.65	400.05	400.05
Hourly	7.97	8.46	9.94	9.94
Public Health				
Permanent	117.00	119.50	120.50	119.00
Hourly	4.46	7.02	5.18	5.18
<b>Total Human Services</b>				
<b>Permanent</b>	<b>512.40</b>	<b>518.15</b>	<b>520.55</b>	<b>519.05</b>
<b>Hourly</b>	<b>12.43</b>	<b>15.48</b>	<b>15.12</b>	<b>15.12</b>

	2023/24 Actual	2024/25 Current	2025/26 Requested	2025/26 Adopted
<b>Culture</b>				
Library				
Permanent	35.80	36.30	38.30	38.30
Hourly	2.30	1.76	2.08	2.08
<b>Total Culture</b>				
Permanent	<b>35.80</b>	<b>36.30</b>	<b>38.30</b>	<b>38.30</b>
Hourly	<b>2.30</b>	<b>1.76</b>	<b>2.08</b>	<b>2.08</b>
<b>Other Funds</b>				
Emergency Telephone System Fund				
Permanent	0.00	0.00	0.00	0.00
Hourly	0.00	0.00	0.00	0.00
Reappraisal Fund				
Permanent	10.00	10.00	11.00	10.00
Hourly	0.00	0.00	0.00	0.00
Solid Waste Management				
Permanent	29.85	29.85	32.10	32.10
Hourly	0.10	0.29	0.29	0.29
Water & Sewer				
Permanent	1.00	1.00	1.00	1.00
Hourly	0.20	0.20	1.44	1.44
<b>Total Other Funds</b>				
Permanent	<b>40.85</b>	<b>40.85</b>	<b>44.10</b>	<b>43.10</b>
Hourly	<b>0.30</b>	<b>0.49</b>	<b>1.73</b>	<b>1.73</b>
<b>GRAND TOTAL</b>				
Permanent	<b>1,203.80</b>	<b>1,220.05</b>	<b>1,239.95</b>	<b>1,229.95</b>
Hourly	<b>42.14</b>	<b>48.89</b>	<b>56.19</b>	<b>53.48</b>





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# STRATEGIC PLAN



# 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.



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# 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



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## 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



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# LAND AREA

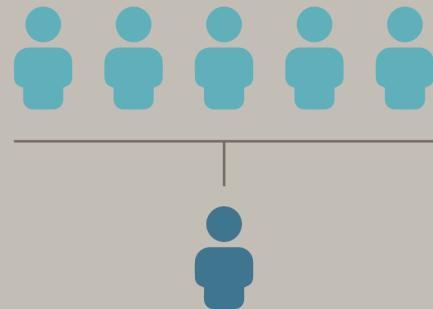
401  
SQUARE MILES

# SIZE RANK

#61

## 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	1,206,285
Union	263,386
Cabarrus	244,925
Gaston	242,010
Iredell	206,361
<b>Catawba</b>	<b>167,054</b>
Rowan	153,384
Lincoln	97,611
Burke	88,545
Caldwell	80,739
Alexander	36,693

GENERAL FUND BUDGET [FY 2024/25]	
\$ MILLIONS	
Mecklenburg	1,685.1
Union	413.8
Cabarrus	339.8
Gaston	339.4
Iredell	321.9
<b>Catawba</b>	<b>247.9</b>
Rowan	238.6
Lincoln	159.1
Burke	113.1
Caldwell	101.7
Alexander	56.6

PROPERTY TAX RATE [FY 2024/25]	
PER \$100 ASSESSED VALUE	
Alexander	\$0.6500
Caldwell	\$0.6300
Gaston	\$0.5990
Union	\$0.5880
Rowan	\$0.5880
Cabarrus	\$0.5760
Burke	\$0.5600
Iredell	\$0.5000
Lincoln	\$0.4990
Mecklenburg	\$0.4831
<b>Catawba</b>	<b>\$0.3985</b>

LAND AREA	
SQUARE MILES	
Union	632.74
Iredell	574.41
Mecklenburg	523.60
Rowan	511.61
Burke	506.24
Caldwell	471.89
<b>Catawba</b>	<b>401.38</b>
Cabarrus	361.23
Gaston	355.75
Lincoln	295.85
Alexander	259.99

# PROPERTY TAX



total number of  
**HOUSING UNITS**

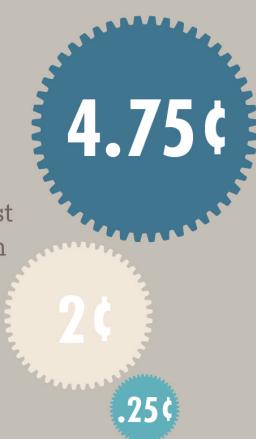
**66,247**

## 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

**2025  
\$0.3985**



avg. assessed value  
of county single-family home

**2025 | 2026  
\$310,929 | \$304,805**

## SALES TAX BY SECTOR

**FY  
23/24**

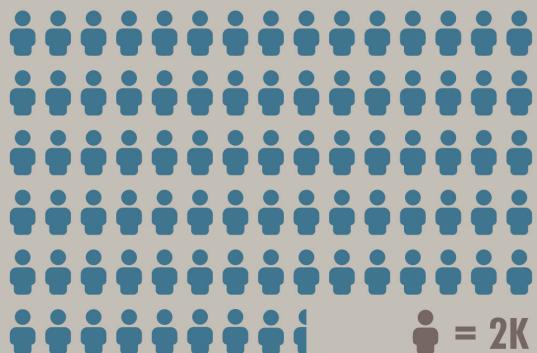
- 3% and 4.75% Tax
- Apparel
- Automotive
- Food
- Furniture
- General Merchandise
- Lumber & Building Materials
- Unclassified

**FY  
23/23**

# POPULATION

NC Office of Management & Budget

# 167,054



## POPULATION DIVERSITY

US Census 2024 Estimate

- White [82.9%]
- Hispanic or Latino [11.7%]
- Black or African American [9.0%]
- Asian [5.0%]
- Two or More Races [2.3%]
- American Indian [0.6%]
- Other Race [0.2%]



## POPULATION AGE

US Census 2024 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 2024 Estimate

### 88.7%

high school graduate or higher



### 24.9%

bachelor's degree or higher



## POPULATION

With a median age of 41.8 years, the County is facing the challenges that arise from an aging population in conjunction with little population growth over the previous decade. The County's median household income was \$64,544 in 2023, which was \$5,360 and \$13,994 less than the respective state and national medians. Approximately 11.9 percent of the County's population is at or below the poverty line. Approximately 27.2 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 22,281 combined students. The largest system, Catawba County Schools, is also the County's largest employer. For the first time in 14 years the County is experiencing sustained student growth in Catawba County's public schools. Enrollment for FY2025/26 is anticipated to grow as a whole 0.3%. Student population has increased from 22,222 in FY25 to 22,281 anticipated in FY26. For 2024, the average 4-year graduation rate for the three systems combined was 88.7 percent, above the statewide rate of 87 percent. Individually, Newton-Conover City Schools had the highest graduation rate at 91.6 percent, Catawba County Schools' rate was 89.1 percent, and Hickory City Schools' was 85.4 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.

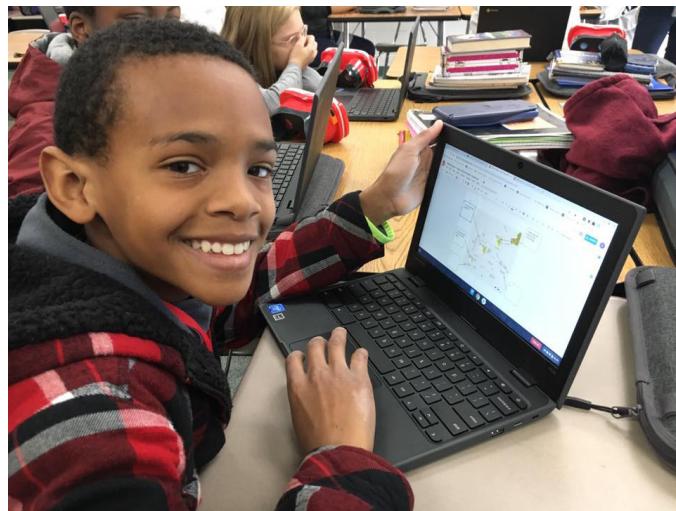
## PARTNERING TO SUPPORT EDUCATION & WORKFORCE DEVELOPMENT

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. Starting 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

Employment figures in the MSA reflect a stagnant job market, showing that the region has not gained or lost any jobs year over year since March of 2024 according to the NC Department of Labor Market Overview.

The County's unemployment rate peaked at 18.9% in April 2020 due to the pandemic but has decreased to 3.5% in March 2024 per the North Carolina Department of Commerce. This unemployment rate is lower than State's March 2024 rate of 3.7% and lower than the national March 2024 rate of 4.2%.

### STRONG RETAIL SALES & TOURISM PERFORMANCE INDICATE SUSTAINED RECOVERY

Catawba County remains a retail magnet for the region, capturing 58.9% of the \$6.07 billion in retail sales from the four-county MSA, while accounting for only 44.8% of the population. Taxable sales were 2.0% higher in Fiscal Year 2023/24 than FY 2022/23, and this was the 15th year in a row that revenues increased.

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, \$4.95 billion in investment and more than 5,425 jobs have been announced since 2014. 413 jobs and \$189.3 million investments were announced in 2024.

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

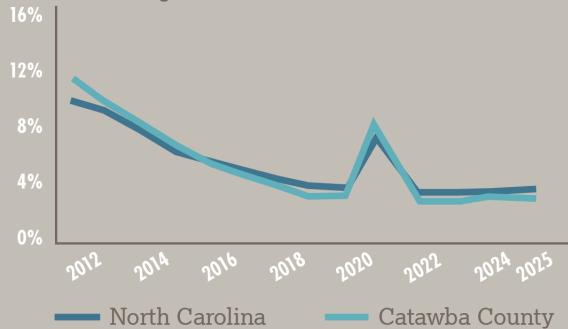
# UNEMPLOYMENT

NC Department of Commerce  
2025 1st quarter avg

3.5%



Unemployment rate in Catawba County continues to decrease



## TOP 10 EMPLOYERS

NC Department of Commerce

-  Catawba Valley Medical Center
-  Catawba County School System
-  Coming Optical Communications LLC
-  Target Stores Div.
-  Catawba County Government
-  CommScope
-  Wal-Mart Associates Inc.
-  Duke LifePoint/Frye Reg. Med. Ctr.
-  Advancepierre Foods
-  GKN Driveline Newton

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 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



## VISITOR SALES

NC Department of Revenue 2023



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

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
2024	\$189,250,000	413
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
<b>Total</b>	<b>\$4,944,494,890</b>	<b>5,425</b>

**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

**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.

**Steel Warehouse** - Steel Warehouse, a leading steel service center with distribution, shipping, and processing capabilities, announced in March 2024 that it will open a state-of-the-art facility in Hickory, North Carolina. The ambitious initiative is set to create 58 jobs and involve an investment of \$27 million over the next four years, significantly enhancing the company's presence and operational capabilities in the Southeastern United States.

**Pleneri** - In June 2024, Pleneri, a leading innovator in the apparel manufacturing industry, announced the opening of its Innovation Center at the Manufacturing Solutions Center (MSC) in Conover, North Carolina. The company's new facilities at MSC will enable enhanced research and development capabilities, fostering the creation of innovative manufacturing solutions. Pleneri's focus on sustainability is reflected in its manufacturing processes, which aim to reduce environmental impact and promote eco-friendly practices.

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 Commissioner Advanced Primary Stroke Center
- Premier HII 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)

## 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.

Wi-Fi 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 2023/24. 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 175.4 pounds per person while coming in as the 6th highest rate for overall recycling at 244 pounds per person. Since 2000, the County has ranked among the top ten 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.

# 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										
		General	Self-Insurance	Reinsurance	Register of Deeds	General Capital Reserve	Capital Automation and Preservation	School Capital Projects	Schools	Capital Construction Projects	SECC Water & Sewer District Capital	Water & Sewer Capital Projects	Emergency Telephone System	Solid Waste Capital	Emergency Telephone System	Federal/State Properties and Monies	Federal/State Properties and Monies	State Unauthorized Substance Abuse	Rescue Squats	Library Endowment	Gratian Preservation	Parochial Preservation	Community Development	CARES Act	Fines and Forfeitures	Debt of the Commonwealth	DS	Debt of the Commonwealth	DS	Debt of the Commonwealth	DS	Enterprise Funds
		X																														
Board of Commissioners	X																															
County Manager	X																															
Elections	X																															
Finance	X																															
Tax	X																															
Register of Deeds	X																															
Human Resources	X	X																														
Other Government	X																															
Government Agencies - Justice Center	X																															
Debt	X																															
Communication Center	X																															
Emergency Services	X																															
Sheriff & Jail	X																															
Other Public Safety	X																															
Cooperative Extension	X																															
Soil & Water Conservation	X																															
Forestry	X																															
Economic Development	X																															
Facilities	X																															
Planning, Parks & Development	X																															
Technology	X																															
Utilities & Engineering	X																															
Social Services	X																															
Public Health	X																															
Partners Behavioral Health Management	X																															
Other Human Services	X																															
Education	X																															
County Library	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, 2025 to June 30, 2026 (“Fiscal Year 2025/26”).

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.

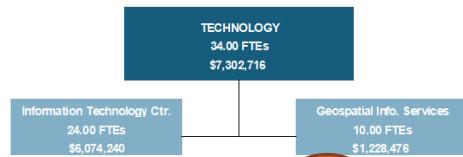
This document does not show every line item, but groups the line items in easier-to-read, general categories. For example, all money received from the State is shown in that major category, despite the fact that there may be several different line items or types of State revenue. Expense categories shown 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 2023/24 (Actual), Fiscal Year 2024/25 (Current), and Fiscal Year 2025/26 (Requested and Recommended). See Guide to Departmental Sections for detailed information on navigating department and division information.

# GUIDE TO DEPARTMENTAL SECTIONS

## 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.

### PERFORMANCE MEASUREMENT

FY	Time of Year	Dept./Division	Outcome	Type	Target	Actual
FY25	Mid-year	ITS	% phishing rate	Performance measure	5%	0.32%
FY25	Mid-year	ITS	% network availability	Performance measure	99.9%	99.00%
FY25	Mid-year	ITS	% customer service satisfaction	Performance measure	94%	
FY26	Mid-year	ITS	% of service requests, excluding special projects, completed within 2 business days	Performance measure	85%	81.01%
FY27	Mid-year	ITS	% of projects complete on schedule	Performance measure	80%	100.00%
FY25	Mid-year	GIS	% of addressing requests completed within 2 business days	Performance measure	97%	100.00%
FY25	Mid-year	GIS	% of mapping requests complete within 1 business day	Performance measure	97%	100.00%
FY25	Mid-year	GIS	% of deed transfers processed within 10 business days of receipt from the Register of Deeds	Performance measure	90%	95.51%

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### BUDGET HIGHLIGHTS

TECHNOLOGY	Organizations: 410200 - 410250			
	2023/24 Actual	2024/25 Adopted	2025/26 Requested	2025/26 Recommended
<b>Revenues</b>				
State	\$28,634	\$99,650	\$19,475	\$19,475 -80.5%
Local	\$259,611	\$281,668	\$297,019	\$297,019 5.5%
Charges & Fees	45,017	39,378	39,030	39,030 -0.9%
Indirect Cost	914,279	932,791	985,871	985,871 5.7%
SBITA	328,569	0	0	0 0%
From Gen. Capital Projects	170,913	0	0	0 0%
General Fund	4,713,411	5,702,174	6,221,793	5,961,321 4.5%
<b>Total</b>	<b>\$6,460,434</b>	<b>\$7,055,661</b>	<b>\$7,563,188</b>	<b>\$7,302,716 3.5%</b>
<b>Expenses</b>				
Personal Services	\$3,565,469	\$3,783,408	\$4,042,632	\$4,042,632 6.9%
Supplies & Operations	2,242,500	2,721,579	2,928,202	2,667,730 -2.0%
SBITA	323,896	550,674	592,354	592,354 7.6%
Capital	328,569	0	0	0 0%
<b>Total</b>	<b>\$6,460,434</b>	<b>\$7,055,661</b>	<b>\$7,563,188</b>	<b>\$7,302,716 3.5%</b>
<b>Expenses by Division</b>				
Information Technology Center (ITC)	\$5,438,069	\$5,937,723	\$6,304,712	\$6,074,240 2.3%
Geospatial Information Services (GIS)	1,022,365	1,117,938	1,256,476	1,228,476 9.9%
<b>Total</b>	<b>\$6,460,434</b>	<b>\$7,055,661</b>	<b>\$7,563,188</b>	<b>\$7,302,716 3.5%</b>
<b>Employees</b>				
Permanent	33.00	34.00	34.00	34.00 0.0%
Hourly	0.41	0.43	0.57	0.57 32.6%
<b>Total</b>	<b>33.41</b>	<b>34.43</b>	<b>34.57</b>	<b>34.57 0.4%</b>

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

### INFORMATION TECHNOLOGY CENTER (ITC)

Fiscal Year 2023/24 Outcomes	Year-End 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.	Achieved	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.	Achieved 99.38%	Achieved 99.19%	Achieved 99%

6

- 1) 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.
- 2) The Departmental Services section describes the department's divisions and core functions.
- 3) The financial table displays revenue, expenditures, and budgeted personnel for the entire department for the prior fiscal year (2023/24 Actual), the current fiscal year (2024/25 Current), and budgeted fiscal year (2025/26 Requested and Recommended).
- 4) 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.
- 5) 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
- 6) This section shows the budget outcomes of departmental year-end outcomes for FY2023/2024 and historical actuals for FY2022/2023 and FY2021/2022.

## **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 30<sup>th</sup>, 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 31<sup>st</sup>

### 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 – 1<sup>st</sup> 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 12th, 7:00 p.m., Board of Commissioners' Meeting Room, Justice Center**

County Manager's budget presentation at Board of Commissioners Meeting

**May 21st, 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 28th, 7:00 p.m., Board of Commissioners' Meeting Room, Justice Center**

Public Hearing and Wrap-up

**June 2nd, 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

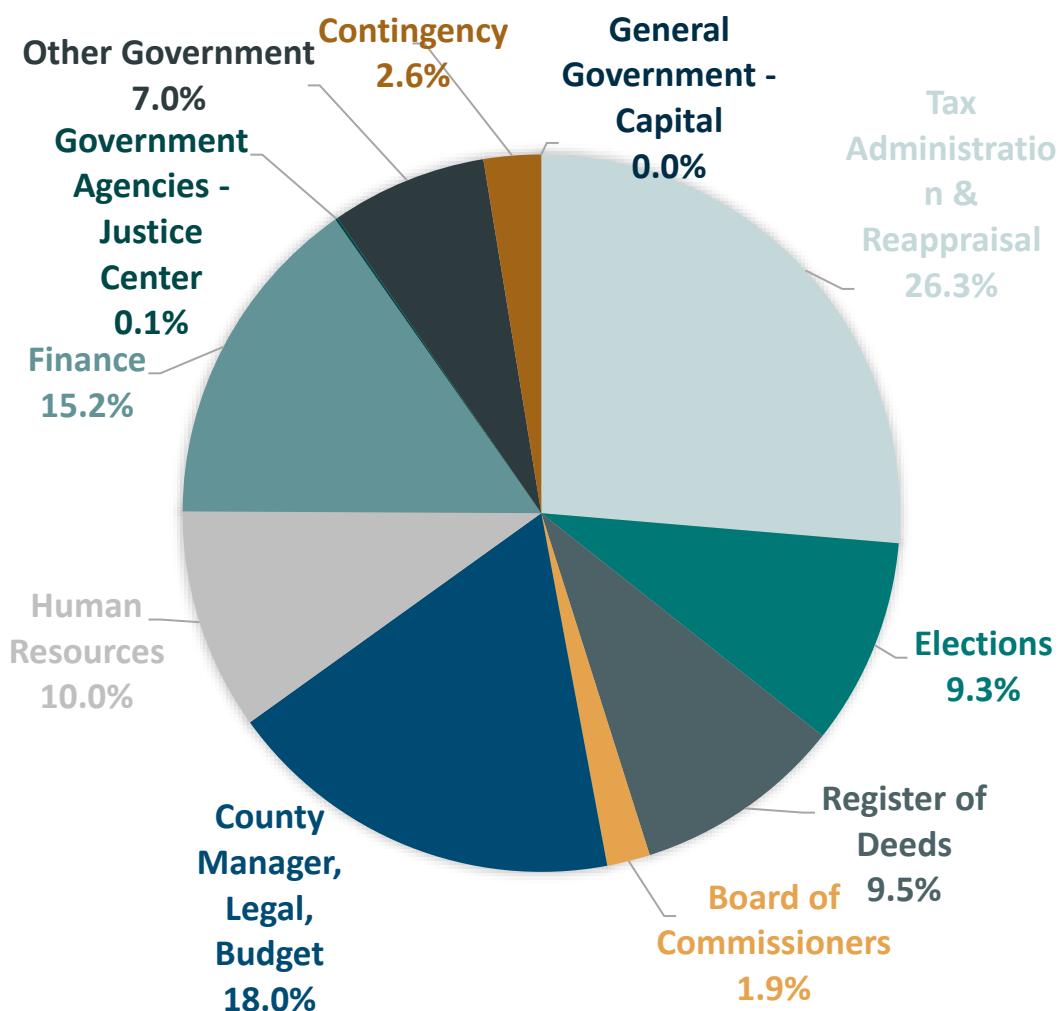


# GENERAL GOVERNMENT

The General Government function provides administrative support for County government. It is \$13,534,067 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 \$12,230,005 or 5 percent. General Government includes direct public services such as the Board of Elections, Register of Deeds, and Tax (\$6,105,365 or 1.9 percent of the total budget) as well as County Administration including the Board of Commissioners, County Manager, Human Resources, and Finance (\$6,111,357 or 1.9 percent of the total budget), and other government expenses not related to a specific department (\$1,317,345 or 0.4 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
	2023/24 Actual	2024/25 Current	2025/26 Requested	2025/26 Adopted	Percent Change
<strong>Revenues</strong>					
General Fund	\$202,701	\$259,328	\$262,954	\$262,954	1.4%
<strong>Total</strong>	<strong>\$202,701</strong>	<strong>\$259,328</strong>	<strong>\$262,954</strong>	<strong>\$262,954</strong>	1.4%
<strong>Expenses</strong>					
Personal Services	\$132,076	\$136,128	\$139,754	\$139,754	2.7%
Supplies & Operations	70,625	\$123,200	123,200	123,200	0.0%
<strong>Total</strong>	<strong>\$202,701</strong>	<strong>\$259,328</strong>	<strong>\$262,954</strong>	<strong>\$262,954</strong>	1.4%

## 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.

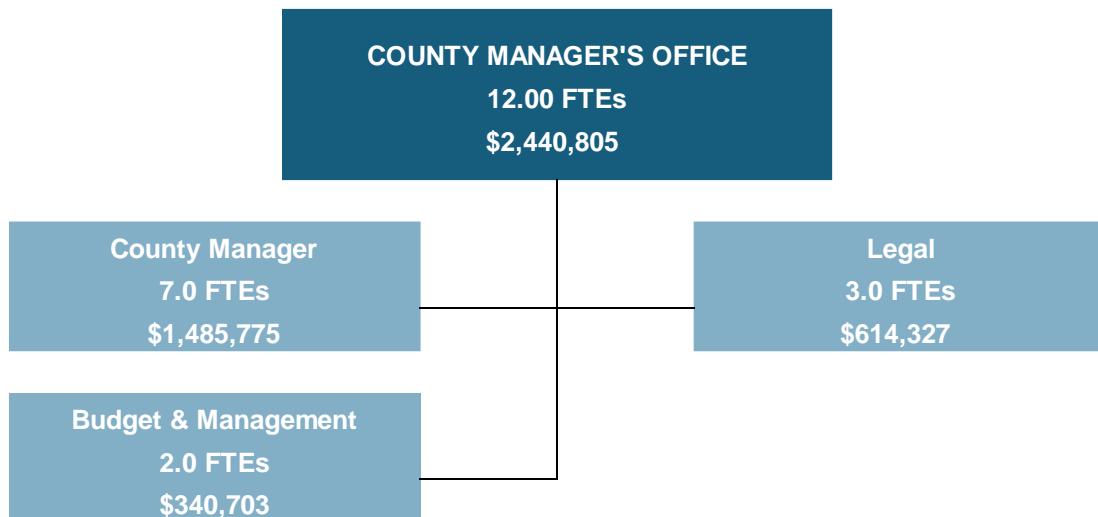
**COMMUNITY PLANNING AND DEVELOPMENT** - Ensuring a balanced and deliberate approach to future growth stewardship that preserves quality of life while supporting continued economic development.

**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

	2023/24 Actual	2024/25 Current	2025/56 Requested	2025/56 Adopted	Percent Change
<b>Revenues</b>					
Cable TV Reimbursement	\$28,000	\$28,000	\$28,000	\$28,000	0.0%
Indirect Cost	192,888	214,357	228,257	228,257	6.5%
Other Sources	2,635	0	0	0	0%
General Fund	1,895,912	2,073,900	2,184,548	2,184,548	5.3%
<b>Total</b>	<b>\$2,119,435</b>	<b>\$2,316,257</b>	<b>\$2,440,805</b>	<b>\$2,440,805</b>	<b>5.4%</b>
<b>Expenses</b>					
Personal Services	\$1,970,706	\$2,123,009	\$2,262,797	\$2,262,797	6.6%
Supplies & Operations	146,104	193,248	178,008	178,008	-7.9%
SBITA	2,625	0	0	0	0%
<b>Total</b>	<b>\$2,119,435</b>	<b>\$2,316,257</b>	<b>\$2,440,805</b>	<b>\$2,440,805</b>	<b>5.4%</b>
<b>Expenses by Division</b>					
County Manager	\$1,300,563	\$1,415,385	\$1,485,775	\$1,485,775	5.0%
Legal	524,540	580,397	614,327	614,327	5.8%
Budget & Management	294,332	320,475	340,703	340,703	6.3%
<b>Total</b>	<b>\$2,119,435</b>	<b>\$2,316,257</b>	<b>\$2,440,805</b>	<b>\$2,440,805</b>	<b>5.4%</b>
<b>Employees</b>					
Permanent	11.00	12.00	12.00	12.00	0.0%
Hourly	0.31	0.31	0.29	0.29	-6.5%
<b>Total</b>	<b>11.31</b>	<b>12.31</b>	<b>12.29</b>	<b>12.29</b>	<b>-0.2%</b>

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.

## PERFORMANCE MEASUREMENT

Dept./ Division	Fiscal Year 2025/26 Measures	Type	Target	Mid-year 25
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	-
County Manager	Demonstrate measurable progress in each strategic plan area, as documented in an annual results summary.	Process Measure	1	-
County Manager - Legal	% contracts reviewed within 5 working days.	Performance Measure	90%	99.7%
County Manager - Legal	% approval rating on client survey.	Performance Measure	90%	
County Manager - Budget	Receive the Distinguished Budget Presentation Award from GFOA.	Process Measure	1	1.0

### COUNTY MANAGER

Fiscal Year 2023/24 Outcomes	Year-End 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.	Achieved	Achieved	<b>Achieved</b> Initiated work on Strat Plan 2.0 with BOC
2. Prepare a balanced budget for the coming fiscal year and administer a balanced budget during the fiscal year.	Achieved	Achieved	Achieved
3. Implement a multi-year brand activation plan for making.living.better that aligns with the Board's strategic plan.	Achieved	Achieved	Achieved

## LEGAL

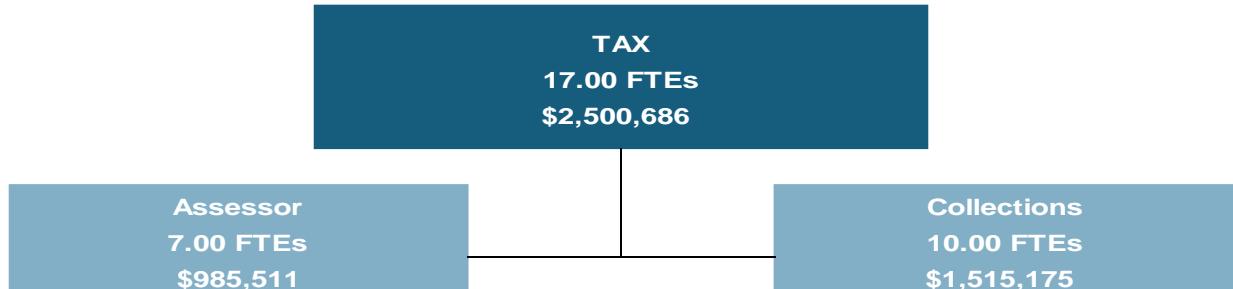
Fiscal Year 2023/24 Outcomes	Year-End FY 23/24	Actual FY 22/23	Actual FY 21/22
<p>1. Provide needed legal services to all county departments as issues arise in a timely, professional and ethical manner by:</p> <ul style="list-style-type: none"> <li>a. Completing preparation or review of contracts within 5 working days of receipt at least 95 percent of the time.</li> <li>b. Achieving an approval rating of 95 percent on an annual client satisfaction survey.</li> </ul>	<p><b>Achieved</b></p> <ul style="list-style-type: none"> <li>a. 98 percent contract reviewed 5 days</li> <li>b. 95 percent satisfaction rating</li> </ul>	<p><b>Achieved</b></p> <ul style="list-style-type: none"> <li>b. 99.5 percent contract reviewed 5 days</li> <li>b. 97 percent satisfaction rating</li> </ul>	<p><b>Achieved</b></p> <ul style="list-style-type: none"> <li>c. 99.4 percent contract reviewed 5 days</li> <li>a. 100 percent satisfaction rating</li> </ul>
<p>2. Proactively improve county staff's ability to handle situations that could potentially have a legal impact on the county by:</p> <ul style="list-style-type: none"> <li>a. Providing in-service training to any department.</li> <li>b. Providing employees with 24 hours per day, 7 days per week telephone access to an attorney.</li> </ul>	<p><b>Achieved</b></p> <ul style="list-style-type: none"> <li>a. multiple in-service trainings were held, including: purchasing, animal services, EMS, legislative updates, and first amendment audit.</li> <li>b. achieved</li> </ul>	<p><b>Achieved</b></p> <ul style="list-style-type: none"> <li>a. Training has taken place for First Amendment Auditors, EMS/ES, Finance, Purchasing, Board of Health Legislative Update, Sheriff's Office and Respectful Workplace Training.</li> <li>b. Attorneys continue to provide 24/7 telephone access to employees.</li> </ul>	<p><b>Achieved</b></p> <ul style="list-style-type: none"> <li>a. Training for EMS, Finance, Libraries, Purchasing, Board of Health, Legislative Updates, and Mini-Course.</li> <li>Attorneys continue to provide 24/7 telephone access to employees.</li> </ul>
<p>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.</p>	<p><b>Achieved</b></p>	<p><b>Achieved</b></p>	<p><b>Achieved</b></p> <p>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.</p>

## BUDGET & MANAGEMENT

Fiscal Year 2023/24 Outcomes	Year-End 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 communication device to our citizens, as demonstrated by receiving the Government Finance Officers Association (GFOA) Distinguished Budget Award.	Achieved	Achieved	Achieved
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.	Achieved	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.	Achieved	Achieved	Achieved

# TAX DEPARTMENT

## DEPARTMENT DESCRIPTION



### ASSESSOR

Ensure all real and personal property is listed annually to the owner of record as of January 1<sup>st</sup> 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

	2023/24 Actual	2024/25 Current	2025/26 Requested	2025/26 Adopted	Percent Change
<b>Revenues</b>					
Property Tax	\$122,692,446	122,621,000	126,496,000	\$126,384,000	3.1%
Contribution to General Fund	(122,692,446)	(122,621,000)	(126,496,000)	(126,384,000)	3.1%
Privilege License Tax	7,885	7,500	7,500	7,500	0.0%
Charges & Fees	425,164	444,990	444,990	444,990	0.0%
Miscellaneous	-	0	1,500	1,500	0%
General Fund	1,782,647	1,946,320	2,378,984	2,046,696	5.2%
<b>Total</b>	<b>\$2,215,696</b>	<b>\$2,398,810</b>	<b>\$2,832,974</b>	<b>\$2,500,686</b>	<b>4.2%</b>
<b>Expenses</b>					
Personal Services	\$1,412,725	\$1,471,160	\$1,801,649	\$1,549,061	5.3%
Supplies & Operations	802,971	922,650	1,021,325	941,625	2.1%
Capital	0	0	0	0	0%
Tax Refunds	0	5,000	10,000	10,000	100.0%
<b>Total</b>	<b>\$2,215,696</b>	<b>\$2,398,810</b>	<b>\$2,832,974</b>	<b>\$2,500,686</b>	<b>4.2%</b>
<b>Expenses by Division</b>					
Assessor	\$857,101	\$861,420	\$1,199,581	\$985,511	14.4%
Collections	1,358,595	1,537,390	1,633,393	1,515,175	-1.4%
<b>Total</b>	<b>\$2,215,696</b>	<b>\$2,398,810</b>	<b>\$2,832,974</b>	<b>\$2,500,686</b>	<b>4.2%</b>
<b>Employees</b>					
Permanent	19.00	17.00	20.00	17.00	0.0%
Hourly	0.00	0.00	0.00	0.00	0.0%
<b>Total</b>	<b>19.00</b>	<b>17.00</b>	<b>20.00</b>	<b>17.00</b>	<b>0.0%</b>

The budget increase is driven by increased legal services related to Property Tax Commission appeals and planned salary and benefits adjustments.

## PERFORMANCE MEASUREMENT

Dept./Division	Fiscal Year 2025/26 Measures	Type	Target	Mid-year 25
Tax Assessor	% of exempt and excluded properties audited	Performance measure	25%	4.9%
Tax Assessor	% correctly addressed tax mailings	Performance measure	95%	99.3%
Tax Assessor	% compliance of audited exclusions	Performance measure	95%	88.2%
Tax Assessor	% of new construction keyed by January 31st	Performance measure	100%	99.0%
Tax Assessor	% of unreturned listings completed	Performance measure	100%	1.5%
Tax Collector	% annual collection rate	Performance measure	99%	76.2%
Tax Collector	% review of delinquent accounts	Performance measure	100%	100%
Tax Collector	% of delinquent taxes for prior years collected using statutory remedies	Performance measure	3%	
Reappraisal	% of exempt and excluded properties audited	Performance measure	25%	5.0%
Reappraisal	% of new construction keyed by January 31st	Performance measure	100%	99.0%

## ASSESSOR

Fiscal Year 2023/24 Outcomes	Year-End FY 23/24	Actual FY 22/23	Actual FY 21/22
<ol style="list-style-type: none"> <li>1. Ensure all new construction is listed prior to billing by: <ol style="list-style-type: none"> <li>a. Listing and measuring all new construction within the County</li> <li>b. Keying all required data to the CAMA system for valuation</li> <li>c. Checking valuation changes associated with the new construction</li> <li>d. Reviewing and entering all new construction prior to March 1.</li> </ol> </li> </ol>	Achieved	Achieved	Achieved
<ol style="list-style-type: none"> <li>2. Ensure a 95% accuracy rate in annual tax mailings by implementing the following quality control measures prior to mailing: <ol style="list-style-type: none"> <li>a. Utilizing information technology to evaluate potential issues critical to successful mailings</li> <li>b. Compiling lists of current and previous anomalies that impact these mailings</li> <li>c. Reviewing proof items provided by the print vendor to alleviate incorrect correspondence.</li> </ol> </li> </ol>	Achieved	Achieved	Achieved
3. Increase citizens' online access to applications and forms in collaboration	Achieved	Achieved	Achieved

<p>with IT to enhance website with the taxpayer in mind by:</p> <ol style="list-style-type: none"> <li>Reconfiguring portions of the website to allow for ease of use</li> <li>Displaying necessary FAQ's etc. for new property tax processes</li> <li>Generating a more interactive taxpayer experience through online offerings</li> <li>Ensuring all forms are correct and up-to-date on the website.</li> </ol>			
<p>4. Ensure exemptions are properly granted or denied on applicable parcels by:</p> <ol style="list-style-type: none"> <li>Performing an audit of existing Elderly and Disabled Exclusion participants</li> <li>Streamlining processes with Information Technology</li> <li>Documenting processes and creating training manuals for staff</li> <li>Running exclusion audit reports periodically and confirming an 85% level of compliance</li> <li>Auditing 1/8th of exempt and excluded properties as required under NCGS 105-296 (l).</li> </ol>	<b>Achieved</b>	<b>Achieved</b>	<b>Achieved</b>
<p>5. Ensuring all staff stays certified in their respective positions by:</p> <ol style="list-style-type: none"> <li>Receiving staff input on needed course work</li> <li>Working with the SOG and IAAO to seek out course offerings</li> <li>Establishing periodic trainings through HR, as well as outside agencies.</li> </ol>	<b>Achieved</b>	<b>Achieved</b>	<b>Achieved</b>

## TAX COLLECTOR

Fiscal Year 2023/24 Outcomes	Year-End FY 23/24	Actual FY 22/23	Actual FY 21/22
<p>1. Attain a collection rate of 98.75% over a 3-year period by:</p> <ol style="list-style-type: none"> <li>Using all lawful measures to collect delinquent taxes, including attachments, garnishments, payment arrangements, debt setoff, etc.</li> <li>Preparing weekly and monthly status reports to track collections as compared to prior years.</li> <li>Pursuing collection of current fiscal year delinquent accounts by arranging them into three tiers based on amount due and having staff focus collection efforts.</li> </ol>	<p><b>Not Achieved</b> Attained a collection rate of 98.73% (if you include motor vehicles 98.82%)</p>	<p><b>Achieved</b> Attained a collection rate of 98.85%</p>	<p><b>Achieved</b> Attained a collection rare of 98.95%.</p>

<p>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 delinquent, so it is important to continue all lawful measures to collect these accounts before that time expires.</p>	<b>Achieved</b>	<b>Achieved</b>	<b>Achieved</b>
<p>3. Maintain foreclosure process and cost benefit analysis of foreclosure program.</p> <ul style="list-style-type: none"> <li>a. Prepare weekly and monthly status reports to track foreclosure process</li> <li>b. Work with ZLS on continuing collection efforts.</li> </ul>	<b>Achieved</b>	<b>Achieved</b> 3,127,555 in net revenue	<b>Achieved</b> \$4,163,713 in revenue to date with \$108,376 in out-of-pocket expenses.

# BOARD OF ELECTIONS

## DEPARTMENT DESCRIPTION

### BOARD OF ELECTIONS

4.00 FTEs

\$1,261,183

## 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

	2023/24 Actual	2024/25 Current	2025/26 Requested	2025/26 Adopted	Percent Change
<strong>Revenues</strong>					
Charges & Fees	85,565	0	\$131,693	\$131,693	0%
General Fund	884,863	969,156	1,129,490	1,129,490	16.5%
<strong>Total</strong>	<strong>\$970,428</strong>	<strong>\$969,156</strong>	<strong>\$1,261,183</strong>	<strong>\$1,261,183</strong>	<strong>30.1%</strong>
<strong>Expenses</strong>					
Personal Services	\$701,393	\$670,741	\$813,245	\$813,245	21.2%
Supplies & Operations	268,740	298,415	447,938	447,938	50.1%
SBITA	295	0	0	0	0.0%
<strong>Total</strong>	<strong>\$970,428</strong>	<strong>\$969,156</strong>	<strong>\$1,261,183</strong>	<strong>\$1,261,183</strong>	<strong>30.1%</strong>
<strong>Employees</strong>					
Permanent	4.00	4.00	4.00	4.00	0.0%
Hourly	1.11	1.30	1.76	1.76	35.4%
<strong>Total</strong>	<strong>5.11</strong>	<strong>5.30</strong>	<strong>5.76</strong>	<strong>5.76</strong>	<strong>8.7%</strong>

The budget includes cyclical changes related to the municipal elections, funded by municipalities, and increased funding for part-time staff due to planned overlap based on pending staff retirements.

## PERFORMANCE MEASUREMENT

Dept/ Division	Fiscal Year 2025/26 Measures	Type	Target	Mid-year 25
Elections	# of workshops and events that teach voting laws and encourage voting	Process Measure	10	13
Elections	# of poll workers hired to run the 2024 November election	Process Measure	300	305

### ELECTIONS

Fiscal Year 2023/24 Outcomes	Year-End 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.	<b>Achieved</b> Presented at the Citizen Academy, Benefits Fair, most of the Assisted Living and Retirement Communities, and the 2024 Mini Course.	<b>Achieved</b> Office used social media, in person events, radio, and newspaper ads to encourage citizens to vote.	<b>Achieved</b> 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.	<b>Achieved</b> The Catawba County Benefits fair turnout was a huge success with getting at least 20 poll workers.	<b>Achieved</b> The office outreach strategies for the 2022 Election season was a success.	<b>Achieved</b> 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

	2023/24 Actual	2024/25 Current	2025/26 Requested	2025/26 Adopted	Percent Change
<b>Revenues</b>					
Indirect Cost	\$188,606	\$202,736	\$216,248	\$216,248	6.7%
Other Sources	5,225	0	0	0	0%
General Fund	1,029,860	1,072,656	1,135,905	1,135,905	5.9%
<b>Total</b>	<b>\$1,223,691</b>	<b>\$1,275,392</b>	<b>\$1,352,153</b>	<b>\$1,352,153</b>	<b>6.0%</b>
<b>Expenses</b>					
Personal Services	\$1,095,777	\$1,207,190	\$1,283,829	\$1,283,829	6.3%
Supplies & Operations	121,480	68,202	68,324	68,324	0.2%
SBITA	3,144	0	0	0	0%
Capital	3,290	0	0	0	0%
<b>Total</b>	<b>\$1,223,691</b>	<b>\$1,275,392</b>	<b>\$1,352,153</b>	<b>\$1,352,153</b>	<b>6.0%</b>
<b>Expenses by Division</b>					
Administration	\$910,163	\$1,090,199	\$1,162,700	\$1,162,700	6.7%
Recruitment	136,827	0	0	0	0%
Risk Management	176,701	185,193	189,453	189,453	2.3%
<b>Total</b>	<b>\$1,223,691</b>	<b>\$1,275,392</b>	<b>\$1,352,153</b>	<b>\$1,352,153</b>	<b>6.0%</b>
<b>Employees</b>					
Permanent	11.00	11.00	11.00	11.00	0.0%
Hourly	0.29	0.13	0.14	0.14	7.7%
<b>Total</b>	<b>11.29</b>	<b>11.13</b>	<b>11.14</b>	<b>11.14</b>	<b>0.1%</b>

The budget increase is based on planned compensation changes due to staffing and responsibility changes.

Outcome Achievements				
Fiscal Year	Total Outcomes	Achieved	Not Achieved	Success Rate
2023/24	13	13	0	100%
2022/23	13	13	0	100%
2021/22	13	13	0	100%

## PERFORMANCE MEASUREMENT

Dept./ Division	Fiscal Year 2025/26 Measures	Type	Target	Mid-year 25
HR - Recruitment & Retention	% satisfaction rate	Performance Measure	90%	94.6%
HR - Recruitment & Retention	# of career events participated in	Process Measure	3	7
HR - Recruitment & Retention	# of quarterly turnover reports submitted/shared with County Managers and Department Heads on time	Process Measure	4	New
HR - Recruitment & Retention	# of actions HR developed and implemented to address department / division workplace climate hot spot areas	Process Measure	3	New
HR - Talent Development	% of participants who agree supervisory education has enhanced their knowledge, skills and abilities to lead	Performance Measure	90%	100%
HR - Talent Development	# of internship opportunities for high school or college students	Process Measure	2	-
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%	100%
HR - Benefits & Wellbeing	% satisfaction rating of the new employee orientation program	Performance Measure	90%	100%
HR - Benefits & Wellbeing	# of educational programs provided on county benefits	Process Measure	4	1
HR - Benefits & Wellbeing	% of County unduplicated County employees who have engaged in a wellbeing program during the year	Performance Measure	15%	36.2%
HR - Workplace Safety	% of OSHA recordable injuries	Performance Measure	5%	3%
HR - Workplace Safety	% of issues identified during annual safety audits addressed within 60 days	Performance Measure	95%	100%
HR - Workplace Safety	% of assigned safety trainings successfully completed by employees	Performance Measure	90%	100%

## BENEFITS

Fiscal Year 2023/24 Outcomes	Year-End 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	<b>Achieved</b> 4.7 average rating from 105 employees attending 21 orientation sessions.	<b>Achieved</b> 4.7 average rating from 190 employees attending 22 orientation sessions.	<b>Achieved</b> 4.7 out of 5 average rating from 246 employees, attending 28 group orientation sessions.

<p>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.</p>			
<p>2. To provide employees nearing the end of their service with the County continued strong customer service, Human Resources will 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.</p>	<p><b>Achieved</b> Completed 59 individual retirement consultations/applications. Offered two in person retirement sessions with 51 people attending. 100% of survey respondents indicated they "strongly agree" they have an increased knowledge of the retirement benefits, options and application process.</p>	<p><b>Achieved</b> Completed 68 individual retirement 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.</p>	<p><b>Achieved</b> 38 employees attended "Benefits as a 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.</p>
<p>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.</p>	<p><b>Achieved</b> A benefit survey of organizations similar in size or geographic location, as well as with other NCHIP members, was conducted and FY 2024-25 benefit and salary recommendations were presented to the Manager's Office at the end of February 2024.</p>	<p><b>Achieved</b> 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</p>	<p><b>Achieved</b> 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.</p>

		program to provide more flexibility for employees, additional mental health supports through myStrength	
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## ORGANIZATIONAL DEVELOPMENT

Fiscal Year 2023/24 Outcomes	Year-End 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.	<b>Achieved</b> "Working with Challenging Customers" was offered in April 2024. Forty employees attended one of two sessions and 96% agreed they expanded their work-related job knowledge, skills and abilities as a result of this training.	<b>Achieved</b> 25 employees participated in the 4.5 hour training and 100% indicated they had expanded their work-related knowledge, skills and abilities.	<b>Achieved</b> "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.	<b>Achieved</b> A total of 17 Respectful Workplace trainings were provided to non-supervisors, with 684 employees attending and 98% of those employees agreeing that they had enhanced their job knowledge and skills as a supervisor by participating in this training.	<b>Achieved</b> A "Respectful Workplace Training" was provided for supervisors. Six sessions were offered with 120 supervisors attending this training and 98% of participants rated the program as excellent or good in expanding their awareness of the subject matter.	<b>Partially Achieved</b> 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% of participants indicating they "strongly agree" or "agree" that they have increased their overall knowledge of leadership principles.	<p><b>Achieved</b> A Fall session of Learning to Lead was completed in November, with 19 participants successfully graduating, representing 9 County departments.</p> <p>Over 90% of participants indicated they increased their overall knowledge of leadership principles.</p>	<p><b>Achieved</b> L2L 2022-23 was completed in October 2022 with 14 participants, from 7 departments, successfully graduating. L2L Spring 2023 had 20 participants from 6 departments.</p> <p>100% of participants indicated they "strongly agreed" or "agreed" they will be able to apply the learning in the workplace.</p>	<p><b>Achieved</b> Learning to Lead started on March 10th with 20 participants representing six departments. To-date, 10 classes were held during the fiscal year with graduation planned for October 2022.</p>

## RECRUITMENT, PAY, AND CLASSIFICATION

Fiscal Year 2023/24 Outcomes	Year-End 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.	<p><b>Achieved</b> One paid intern from an underrepresented group interned with Social Services from May-July, 2024.</p> <p>Job interviewing tips presentation provided to high school students in the Emergency Services Academy in June 2024.</p> <p>A one-week general Catawba County internship/academy was coordinated with 6 local high school students in June 2024.</p>	<p><b>Achieved</b> One paid intern from an underrepresented group interned with Technology from Jan-May 2023.</p> <p>Job interviewing tips presentation provided to high school students in the Emergency Services Academy in Jun 2023.</p> <p>A 2-week general Catawba County internship/academy coordinated with 5 local high school students in July 2023 to highlight local government career with 16 County departments participating.</p>	<p><b>Achieved</b> An Information Technology student began an internship with IT in June 2022.</p> <p>3 high school students from Catawba County Schools began a 60-hour general County overview internship in June 2022.</p>

<p>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 ranges are approximately 100% of the County's competitive market.</p>	<p><b>Achieved</b> A pay and classification study was completed and approved by the Board of Commissioners in the budget.</p>	<p><b>Achieved</b> 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 of Commissioners in the budget.</p>	<p><b>Achieved</b> A benchmark classification and pay study was completed across all departments and approved by the Board of Commissioners in the budget.</p>
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## RISK MANAGEMENT

Fiscal Year 2023/24 Outcomes	Year-End FY 23/24	Actual FY 22/23	Actual FY 21/22
<p>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:</p> <p>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.</p> <p>b. After a second preventable accident by the same employee, a Corrective Action Plan or disciplinary action will be recommended for employee.</p> <p>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.</p>	<p><b>Achieved</b> As of June 30, 2024, the County experienced 59 auto accidents, with 33 determined to be preventable. This is a decrease of preventable accidents by 17% from FY 22/23.</p>	<p><b>Achieved</b> 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.</p>	<p><b>Achieved</b> 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.</p>

<p>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:</p> <ul style="list-style-type: none"> <li>a. Concentrating on evaluating the types of accidents in the high-risk departments to determine ways to improve work procedures.</li> <li>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.</li> <li>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.</li> </ul>	<p><b>Achieved</b> a. 5.0 recordable injuries per 100 FTEs</p> <p>b. More than 80% of safety training participants ("strongly agree or agree") they increased knowledge.</p> <p>c. The annual report on accidents and worker's compensation injuries was shared with the Manager's Office and departments in August 2023.</p>	<p><b>Achieved</b> a. 3.32 recordable injuries per 100 FTEs</p> <p>b. More than 80% of safety training participants ("strongly agree or agree") they increased knowledge.</p> <p>c. Annual report of accidents and worker's compensation injuries was shared with the Manager's Office and departments Fall 2023 respectively.</p>	<p><b>Achieved</b> a. 2.73 recordable injuries per 100 FTEs</p> <p>b. More than 80% of safety training participants ("strongly agree or agree") they increased knowledge.</p> <p>c. Annual report of accidents and worker's compensation injuries was shared with the Manager's Office and departments in November / December 2021 respectively.</p>
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## WELLBEING

Fiscal Year 2023/24 Outcomes	Year-End FY 23/24	Actual FY 22/23	Actual FY 21/22
<p>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.</p>	<p><b>Achieved</b> 91% 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.</p>	<p><b>Achieved</b> 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.</p>	<p><b>Achieved</b> 98.7% reported the program they participated in helped them implement healthier lifestyle behaviors or improve overall wellbeing.</p>
<p>12. To ensure high quality customer service is being provided through</p>	<p><b>Achieved</b></p>	<p><b>Achieved</b></p>	<p><b>Achieved</b></p>

<p>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.</p>	<p>100% of respondents reported being satisfied or very satisfied with their EHC visit.</p>	<p>99% of respondents reported being satisfied or very satisfied with their EHC visit.</p>	<p>99% of survey respondents reported being satisfied or very satisfied with their EHC visit</p>
<p>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% less than savings generated by the services in the following areas:</p> <ol style="list-style-type: none"> <li>Number of employee sick leave hours saved and an average associated cost.</li> <li>Savings from conducting in-house Workers Compensation evaluations.</li> <li>Savings from performing all recruitment and retention related medical testing through the Clinic.</li> <li>Savings generated from employee usage of the Employee Health Clinic as opposed to their Primary Care Physician.</li> </ol>	<p><b>Achieved</b> The approximate costs to fund employee sick leave and the same services through CVMC occupational Health or a Primary Care Provider if the EHC did not exist would be \$422,103. 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.</p>	<p><b>Achieved</b> The approximate costs to fund employee sick leave and the 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.</p>	<p><b>Achieved</b> The cost to operate Employee Health Clinic 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</p>

# REGISTER OF DEEDS

## DEPARTMENT DESCRIPTION

### REGISTER OF DEEDS

10.00 FTEs

\$1,039,434

## 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

	2023/24 Actual	2024/25 Current	2025/26 Requested	2025/26 Adopted	Percent Change
<b>Revenues</b>					
Real Estate Excise	\$1,212,563	\$1,400,000	\$1,500,000	\$1,500,000	7.1%
State	2,000	0	0	0	0%
Charges & Fees	865,745	935,500	876,800	900,800	-3.7%
Miscellaneous	(59,737)	(60,950)	(48,000)	(60,000)	-1.6%
Other Sources	0	0	0	0	0%
General Fund	(1,030,417)	(1,223,741)	(1,181,204)	(1,301,366)	6.3%
<b>Total</b>	<b>\$990,154</b>	<b>\$1,050,809</b>	<b>\$1,147,596</b>	<b>\$1,039,434</b>	<b>-1.1%</b>
<b>Expenses</b>					
Personal Services	\$832,215	\$854,467	\$901,896	\$847,459	-0.8%
Supplies & Operations	153,317	196,342	225,700	178,975	-8.8%
Capital & Debt	4,622	0	20,000	13,000	0.0%
<b>Total</b>	<b>\$990,154</b>	<b>\$1,050,809</b>	<b>\$1,147,596</b>	<b>\$1,039,434</b>	<b>-1.1%</b>
<b>Employees</b>					
Permanent	10.00	10.00	11.00	10.00	0.0%
Hourly	0.48	0.48	0.95	0.68	41.7%
<b>Total</b>	<b>10.48</b>	<b>10.48</b>	<b>11.95</b>	<b>10.68</b>	<b>1.9%</b>

The budget includes planned compensation changes.

### PERFORMANCE MEASUREMENT

Dept./Division	Fiscal Year 2025/26 Measures	Type	Target	Mid-year 25
Register of Deeds	% of documents indexed without error	Performance measure	99%	100%
Register of Deeds	% of real estate documents returned within 14 days of being accurately indexed	Performance measure	100%	100%
Register of Deeds	Conduct 4 disaster recovery drills	Process measure	4	-

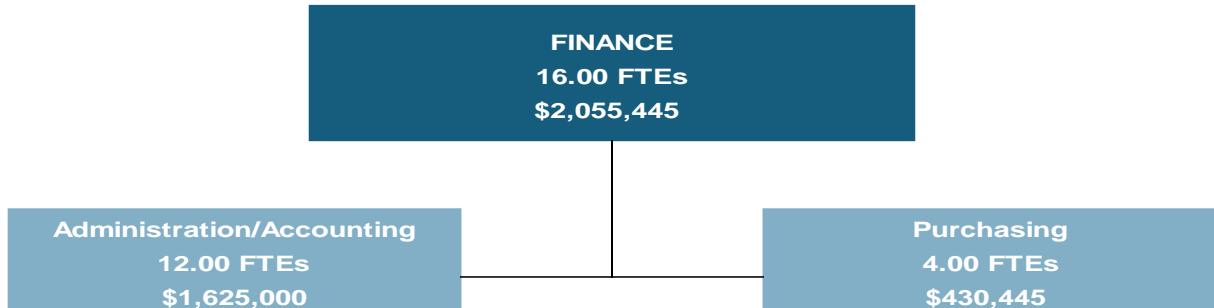
### REGISTER OF DEEDS

Fiscal Year 2023/24 Outcomes	Year-End FY 23/24	Actual FY 22/23	Actual FY 21/22
<p>2. To provide timely, courteous, and accurate services to the public, the Register of Deeds will:</p> <ul style="list-style-type: none"> <li>a. Return 100 percent of real estate documents within 14 days after indexing is complete.</li> <li>b. Educate 100 percent of couples on North Carolina's marriage license requirements.</li> </ul>	<p><b>Achieved</b></p> <ul style="list-style-type: none"> <li>a. Achieved</li> <li>b. Achieved</li> <li>c. Achieved</li> </ul>	<p><b>Achieved</b></p> <ul style="list-style-type: none"> <li>a. Achieved</li> <li>b. Achieved</li> <li>c. Achieved</li> </ul>	<p><b>Not Achieved</b></p> <ul style="list-style-type: none"> <li>a. Not achieved</li> <li>b. Achieved</li> <li>c. Achieved</li> </ul>

<p>c. Ensure an indexing error rate of less than one percent for all recorded documents.</p>			
<p>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:</p> <ul style="list-style-type: none"> <li>a. Provide access to re-indexing of real estate records from 1989 to 1992 to be computer assessable.</li> <li>b. Review received scanned images and data from Logan on Birth, Death, Marriage and Military records.</li> </ul>	<p><b>Achieved</b> a. Achieved b. Achieved</p>	<p><b>Achieved</b> a. Achieved b. Achieved</p>	<p><b>Achieved</b> a. Achieved b. Achieved</p>
<p>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:</p> <ul style="list-style-type: none"> <li>a. Back up 100 percent of digitalized real estate records, vital records, military discharges, and notary public certifications either through the Catawba County Information Technology Department, Archives in Raleigh, or Logan Systems.</li> <li>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.</li> <li>c. Include the public in at least two of the four drills held throughout the year.</li> </ul>	<p><b>Achieved</b> a. Achieved b. Achieved c. Achieved</p>	<p><b>Achieved</b> a. Achieved b. Achieved c. Achieved</p>	<p><b>Achieved</b> a. Achieved b. Achieved c. Achieved</p>

# 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

	2023/24 Actual	2024/25 Current	2025/26 Requested	2025/26 Adopted	Percent Change
<b>Revenues</b>					
Investment Earnings	5,501,064	1,000,000	\$1,500,000	\$1,500,000	50.0%
Personnel Indirect Cost	59,958	49,025	56,062	56,062	14.4%
Miscellaneous	14,841	20,000	20,000	20,000	0.0%
Charges & Fees	245	200	200	200	0.0%
Transfer from ARP	92,011	90,000	0	0	0%
General Fund	(4,038,374)	848,518	569,381	479,183	-43.5%
<b>Total</b>	<b>\$1,629,745</b>	<b>\$2,007,743</b>	<b>\$2,145,643</b>	<b>\$2,055,445</b>	<b>2.4%</b>
<b>Expenses</b>					
Personal Services	\$1,352,693	\$1,669,653	\$1,794,743	\$1,704,545	2.1%
Supplies & Operations	267,681	338,090	350,900	350,900	3.8%
SBITA	9,371	0	0	0	0.0%
<b>Total</b>	<b>\$1,629,745</b>	<b>\$2,007,743</b>	<b>\$2,145,643</b>	<b>\$2,055,445</b>	<b>2.4%</b>
<b>Expenses by Division</b>					
Admin./Accounting	\$1,249,830	\$1,604,247	\$1,715,198	\$1,625,000	1.3%
Purchasing	379,915	403,496	430,445	430,445	6.7%
<b>Total</b>	<b>\$1,629,745</b>	<b>\$2,007,743</b>	<b>\$2,145,643</b>	<b>\$2,055,445</b>	<b>2.4%</b>
<b>Employees</b>					
Permanent	17.00	17.00	17.00	16.00	-5.9%
Hourly	0.71	0.85	0.82	0.82	-3.5%
<b>Total</b>	<b>17.71</b>	<b>17.85</b>	<b>17.82</b>	<b>16.82</b>	<b>-5.8%</b>

The budget increase is due to planned compensation changes and anticipated financial services costs.

## PERFORMANCE MEASUREMENT

Dept./ Division	Fiscal Year 2025/26 Measures	Type	Target	Mid-year 25
Finance	% of outstanding debt eligible for refinancing reviewed to determine if refinancing is warranted	Performance measure	100%	100%
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	Accountability measure	6/30/2024	-
Finance	# of finance, purchasing, grant, and/or contract management training offered to County employees	Process measure	2	-
Finance	Achieve the Annual Comprehensive Financial Report Award given by the Government Finance Officers Association	Accountability measure	6/30/2024	-
Finance	% payroll accuracy	Performance measure	95%	100%
Finance	% accuracy of vendor payments	Performance measure	95%	99.98%

## FINANCE ADMINISTRATION

Fiscal Year 2023/24 Outcomes	Year-End FY 23/24	Actual FY 22/23	Actual FY 21/22
<p>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:</p> <ul style="list-style-type: none"> <li>a. Monitoring all financial transactions in accordance with the annually adopted Budget Ordinance.</li> <li>b. Accurately recording all amendments to the County's Budget Ordinance within 5 working days of receipt.</li> </ul>	Achieved	Achieved	Achieved
<p>2. The Finance Department assists with the development of the budget by providing the Budget &amp; Management Office upon request with information on a timely basis that includes the following:</p> <ul style="list-style-type: none"> <li>a. Preliminary estimates of the County's level of fund balances and recommendations on the amount of fund balances available for appropriation.</li> </ul>	Achieved	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.	Achieved	Achieved	Partially Achieved Annual Comprehensive Financial Report (ACFR) submitted by December 1 <sup>st</sup> but submitted after December 31 <sup>st</sup> 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.	Achieved	Achieved	Achieved

## ACCOUNTING

Fiscal Year 2023/24 Outcomes	Year-End 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. <ul style="list-style-type: none"> <li>a. Make accurate and timely payments (an average of 600+ checks and Electronic Funds Transfer payments) to all vendors on a weekly basis</li> <li>b. Process and distribute 100 percent of required Form 1099s by January 31 for vendor tax records.</li> </ul>	Achieved	Achieved	Achieved

<ul style="list-style-type: none"> <li>c. Deposit daily all revenue received 100 percent of the time, as evidenced by deposit ticket dates.</li> <li>d. Make accurate and timely payment of wages to 1,200+ full-time and hourly employees on a bi-weekly basis.</li> <li>e. Process and distribute 100 percent of required Form W-2s by January 31 for employees' tax records.</li> <li>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.</li> <li>g. Process a monthly billing cycle by mailing bills within 5 working days of the cutoff.</li> <li>h. Post all accounts receivable payments within 5 working days after receipt</li> </ul>			
<p>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.</p>	<b>Achieved</b>	<b>Achieved</b>	<b>Achieved</b>
<p>3. The Finance Department is responsible for the stewardship of County cash assets.</p> <ul style="list-style-type: none"> <li>a. The department will reconcile bank accounts within 30 days of receipt of bank statements.</li> <li>b. Excess cash will be invested at the highest possible yield while following NC General Statutes to maintain safety and liquidity of those investments.</li> </ul>	<b>Achieved</b>	<b>Achieved</b>	<b>Achieved</b>
<p>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.</p>	<b>Achieved</b> Staff have realized a 27 percent savings in staff time in the preparation	<b>Achieved</b> Have leveraged software that has resulted in an estimated 50% time savings.	<b>New Outcome for FY23</b>

	of the cost allocation plan.		
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## PURCHASING AND SERVICE CENTER

Fiscal Year 2023/24 Outcomes	Year-End 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.	Achieved	Achieved	Achieved
2. Work to assure departments are knowledgeable and trained on correct procurement policies and procedures to assure compliance.	Achieved	Achieved	Achieved

## GRANT ADMINISTRATION

Fiscal Year 2023/24 Outcomes	Year-End FY 23/24	Actual FY 22/23	Actual FY 21/22
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.	Achieved	New Outcome for FY24	

# GOVERNMENT AGENCIES – JUSTICE CENTER

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

## BUDGET HIGHLIGHTS

GOVERNMENT AGENCIES - JUSTICE CENTER				Organization: 180050	
	2023/24 Actual	2024/25 Current	2025/26 Requested	2025/26 Adopted	Percent Change
<b>Revenues</b>					
State	\$222,623	\$245,000	\$225,000	\$225,000	-8%
General Fund	(212,123)	(229,500)	(209,500)	(209,500)	-9%
<b>Total</b>	<b>\$10,500</b>	<b>\$15,500</b>	<b>\$15,500</b>	<b>\$15,500</b>	<b>0%</b>
<b>Expenses</b>					
Supplies & Operations	\$10,500	\$15,500	\$15,500	\$15,500	0%
<b>Total</b>	<b>\$10,500</b>	<b>\$15,500</b>	<b>\$15,500</b>	<b>\$15,500</b>	<b>0%</b>

# 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				
	2023/24 Actual	2024/25 Current	2025/26 Requested	2025/26 Adopted	Percent Change
<b>Revenues</b>					
Special Contingency	\$0	\$100,000	\$100,000	\$100,000	0.0%
General Fund	0	250,000	250,000	250,000	0.0%
	<b>\$0</b>	<b>\$350,000</b>	<b>\$350,000</b>	<b>\$350,000</b>	<b>0.0%</b>
<b>Expenses</b>					
Contingency	\$0	\$250,000	\$250,000	\$250,000	0.0%
Special Contingency	0	100,000	100,000	100,000	0.0%
	<b>\$0</b>	<b>\$350,000</b>	<b>\$350,000</b>	<b>\$350,000</b>	<b>0.0%</b>

# 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

	2023/24 Actual	2024/25 Current	2025/26 Requested	2025/26 Adopted	Percent Change
<b>Revenues</b>					
Local Sales Tax	\$30,266,976	\$31,645,006	\$32,171,256	\$32,171,256	1.7%
Medicaid Hold Harmless	\$831,295	\$1,000,000	\$1,000,000	\$1,000,000	0.0%
Beer & Wine Tax	\$422,214	\$350,000	\$400,000	\$400,000	14.3%
Cable TV Reimbursements	415,255	450,000	415,000	415,000	-7.8%
Charter Lease Payments	0	1,500	0	0	0%
JCPC Planning	14,000	14,000	2,000	2,000	-85.7%
JCPC Projects	417,225	417,225	429,225	429,225	2.9%
Indirect Cost	112,841	98,859	95,671	74,671	-24.5%
ABC Profits	1,360,000	1,200,000	1,360,000	1,360,000	13.3%
Miscellaneous	313,446	0	0	0	0%
Fund Balance	0	7,697,169	22,238,980	7,977,361	3.6%
Sale of Properties	122,703	25,000	60,000	60,000	140.0%
From ARP	2,909,191	0	0	0	0.0%
Lease Liabilities	28,043	0	0	0	0.0%
DHR County Share	(22,328,044)	(25,272,494)	(26,780,454)	(26,726,385)	5.8%
General Fund	(14,338,904)	(16,800,878)	(30,439,833)	(16,211,283)	-3.5%
	<b>\$546,241</b>	<b>\$825,387</b>	<b>\$951,845</b>	<b>\$951,845</b>	<b>15.3%</b>
<b>Expenses</b>					
Personal Services	\$45,131	\$315,000	\$440,000	\$440,000	39.7%
Other					
Adult Probation Lease	39,235	40,512	41,970	41,970	3.6%
Employee Recognition	23,658	31,000	31,000	31,000	0.0%
Fire Association - Museum Maint.	2,800	2,800	2,800	2,800	0.0%
Joint JCPC Planning	12,853	14,000	2,000	2,000	-85.7%
JCPC Projects	417,225	417,225	429,225	429,225	2.9%
JCPC - Refund	489	0	0	0	0%
Hickory Airport Tower	4,000	4,000	4,000	4,000	0.0%
Employee Committee	850	850	850	850	0.0%
	<b>\$546,241</b>	<b>\$825,387</b>	<b>\$951,845</b>	<b>\$951,845</b>	<b>15.3%</b>

# 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

	2023/24 Actual	2024/25 Current	2025/26 Requested	2025/26 Adopted	Organization: 190900 Percent Change
<b>Revenues</b>					
General Fund	13,403,395	5,043,793	11,444,215	6,460,362	28.1%
<b>Total</b>	<b>\$13,403,395</b>	<b>\$5,043,793</b>	<b>\$11,444,215</b>	<b>\$6,460,362</b>	<b>28.1%</b>
<b>Expenses</b>					
Self Insurance Fund	\$2,286,350	\$2,335,050	\$2,541,300	\$2,541,300	8.8%
Reappraisal Fund	947,327	919,143	1,142,915	1,009,062	9.8%
Stream Debris Removal Fund	103,240	75,000	75,000	75,000	0.0%
General Capital Projects	10,059,625	1,714,600	7,685,000	2,835,000	65.3%
Schools Capital	0	0	0	0	0%
Emergency Telephone System	6,853	0	0	0	0%
<b>Total</b>	<b>\$13,403,395</b>	<b>\$5,043,793</b>	<b>\$11,444,215</b>	<b>\$6,460,362</b>	<b>28.1%</b>

# DEBT SERVICE

## BUDGET HIGHLIGHTS

### DEBT SERVICE

Organization: 910050 - 930680

	2023/24 Actual	2024/25 Current	2025/26 Requested	2025/26 Adopted	Percent Change
<b>Revenues</b>					
<b>Economic &amp; Physical Development Debt</b>					
General Fund	\$611,156	\$593,094	\$575,056	\$575,056	-3.0%
<b>Education</b>					
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	6,300,000	6,510,000	6,510,000	3.3%
From Schools' Construction	973,687	0	0	0	0%
Lottery Proceeds	1,555,300	1,550,000	1,550,000	1,550,000	0.0%
<b>Public Safety</b>					
1/4 Cent Sales Tax - Justice Center	1,638,513	1,579,994	1,520,744	1,520,744	-3.8%
General Fund - Jail Debt	0	2,442,103	1,566,204	1,566,204	-35.9%
General Fund - Animal Shelter	0	303,763	298,242	298,242	-1.8%
<b>Other</b>					
Interest on Investments	3,200	0	0	0	0%
Installment Purchase - Proceeds (CVMC)	0	9,712,400	9,555,397	9,555,397	-1.6%
<b>Total</b>	<b>\$13,781,856</b>	<b>\$31,481,354</b>	<b>\$30,575,643</b>	<b>\$30,575,643</b>	<b>-2.9%</b>
<b>Expenses</b>					
<b>Economic &amp; Physical Development Debt</b>					
Mountain Creek Park	\$611,156	\$593,094	\$575,056	\$575,056	-3%
<b>Education Debt</b>					
Installment Purchase - Schools	13,117,872	10,843,879	10,416,930	10,416,930	-3.9%
Certificates of Participation - Schools	129,067	122,613	0	0	0%
School Construction Bonds	1,917,180	1,935,024	1,187,446	1,187,446	-38.6%
Installment Purchase - CVCC	2,404,932	1,802,266	1,649,007	1,649,007	-8.5%
Future Debt	0	2,146,218	3,806,617	3,806,617	77.4%
Loan Contra	(1,853,902)	0	0	0	0%
<b>Public Safety Debt</b>					
Installment Purchase - Animal Shelter	309,284	303,763	298,242	298,242	-1.8%
Jail	2,534,849	2,442,103	1,566,204	1,566,204	-35.9%
Limited Obligation Bonds - Justice Center	1,639,244	1,579,994	1,520,744	1,520,744	-3.8%
<b>Other Debt</b>					
Installment Purchase - CVMC	0	9,712,400	9,555,397	9,555,397	-1.6%
<b>Total</b>	<b>\$20,809,682</b>	<b>\$31,481,354</b>	<b>\$30,575,643</b>	<b>\$30,575,643</b>	<b>-2.9%</b>

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 \$13.25 million is included for the three public school systems and Catawba Valley Community College. Additionally, the budget sets aside \$3.8M towards school construction needs.

Funding for Public Safety-related debt makes up roughly \$3.39 million, dedicated to the Justice Public Safety Center, Animal Shelter, and both 2007 and 2020 Jail expansions.

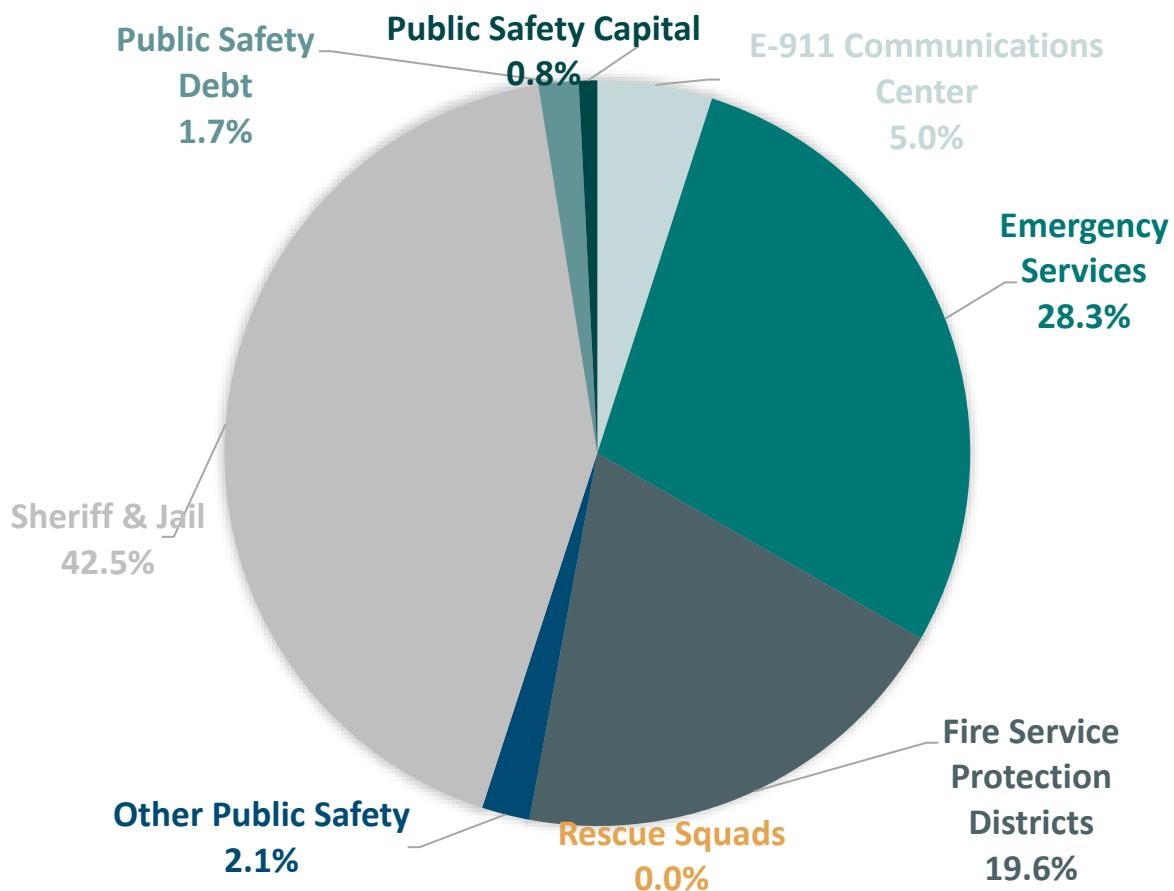
Debt service payments for Catawba Valley Medical Center are continued. Since the County owns the hospital, any debt issued is reflected in the County budget but is completely funded by the hospital and does not require any County funds.



# PUBLIC SAFETY

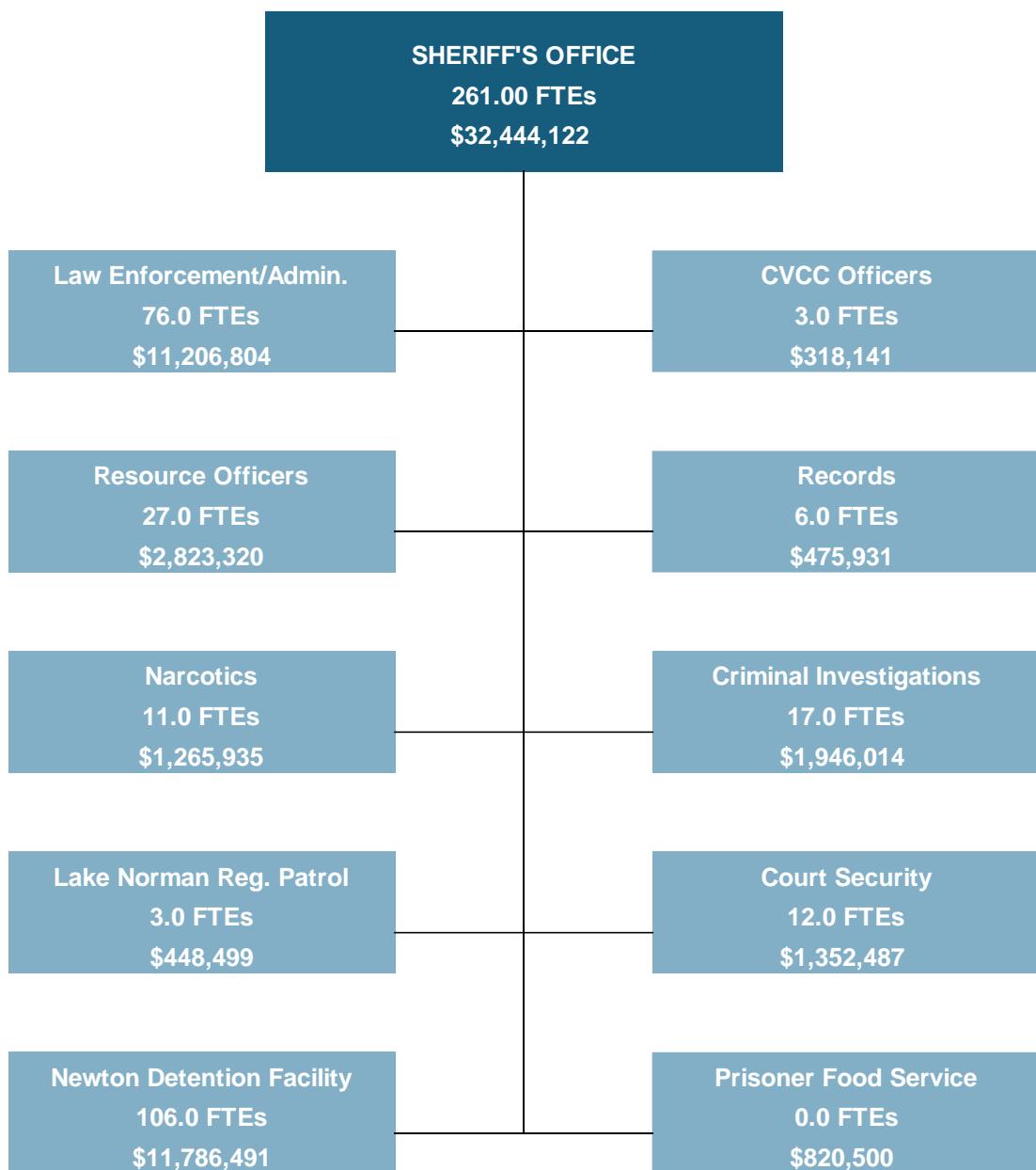
The Public Safety function is composed of the Sheriff's Office, Emergency Services, E-911 Communications Center, and Other Public Safety activities (Lake Norman Marine Commission, Catawba Wateree Water Management Group, Court Services, and Conflict Resolution Center). The Sheriff's Office includes the 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 \$79,235,502 representing 24.8 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 \$62,582,332 or 25.4 percent. 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

	2023/24 Actual	2024/25 Current	2025/26 Requested	2025/26 Adopted	Percent Change
<b>Revenues</b>					
Federal	\$1,835,247	\$1,652,000	\$1,657,000	\$1,657,000	0.3%
State	9,961	10,000	10,000	10,000	0.0%
Federal & State	255,103	165,000	95,000	95,000	-42.4%
Local	1,249,447	1,326,568	1,344,354	1,344,354	1.3%
Charges & Fees	542,806	485,080	485,080	485,080	0.0%
Miscellaneous	342,626	238,100	258,100	258,100	8.4%
Transfer In	176,515	175,000	0	0	0%
General Fund	24,471,684	27,044,947	30,140,710	28,594,588	5.7%
<b>Total</b>	<b>\$28,883,389</b>	<b>\$31,096,695</b>	<b>\$33,990,244</b>	<b>\$32,444,122</b>	<b>4.3%</b>
<b>Expenses</b>					
Personal Services	\$20,910,722	\$23,292,349	\$24,938,409	\$24,765,454	6.3%
Supplies & Operations	6,239,858	6,600,294	7,150,586	6,644,769	0.7%
SBITA	22,406	0	0	0	0%
Capital	1,710,403	1,204,052	1,901,249	1,033,899	-14.1%
<b>Total</b>	<b>\$28,883,389</b>	<b>\$31,096,695</b>	<b>\$33,990,244</b>	<b>\$32,444,122</b>	<b>4.3%</b>
<b>Expenses by Division</b>					
Law Enforcement & Admin	\$10,371,543	\$10,788,808	\$11,961,297	\$11,206,804	3.9%
CVCC Officers	250,670	275,071	318,141	318,141	15.7%
Resource Officers	2,545,419	2,678,046	2,839,713	2,823,320	5.4%
Records	432,274	445,150	486,330	475,931	6.9%
Narcotics	1,273,294	1,212,439	1,299,935	1,265,935	4.4%
Criminal Investigations	1,566,394	1,786,628	1,950,099	1,946,014	8.9%
Lake Norman Reg. Partol	368,146	393,772	1,100,852	448,499	13.9%
Court Security	1,282,408	1,316,308	1,352,487	1,352,487	2.7%
Newton Detention Facility	10,028,658	11,379,973	11,860,890	11,786,491	3.6%
Prisoner Food Service	764,583	820,500	820,500	820,500	0.0%
<b>Total</b>	<b>\$28,883,389</b>	<b>\$31,096,695</b>	<b>\$33,990,244</b>	<b>\$32,444,122</b>	<b>4.3%</b>
<b>Employees</b>					
Permanent	256.00	261.00	263.00	261.00	0.0%
Hourly	6.72	7.60	8.12	7.60	0.0%
<b>Total</b>	<b>262.72</b>	<b>268.60</b>	<b>271.12</b>	<b>268.60</b>	<b>0.0%</b>

The Sheriff's Office budget increase is primarily driven by increases in contractual services for the Road Patrol and for jail / mental health services, inflationary operating expenses, and planned compensation increases.

## PERFORMANCE MEASUREMENT

Dept/Division	Fiscal Year 20256/26 Measures	Type	Target	Mid-year 25
Sheriff's Office - Admin	% of civil summons served within three business days	Performance measure	70%	82%
Sheriff's Office - Admin	Maintain an index crime rate (offenses per 100,000 population) that is below the statewide rate	Performance measure	2,526	1%
Sheriff's Office - Admin	% conviction rate for sex offenders out of compliance with the stipulations of their sentence	Performance measure	95%	
Sheriff's Office - CID	% conviction rate for violent crimes	Performance measure	75%	43%
Sheriff's Office - Court Security	# of incidents of contraband found beyond security check point	Process measure	5	2
Sheriff's Office - Detectives	% of cases closed	Performance measure	75%	91%
Sheriff's Office - Detectives	% of internet crimes against children tips received investigated	Performance measure	100%	100%
Sheriff's Office - Lake Norman Patrol	# of boater safety checks	Process measure	500	194
Sheriff's Office - Narcotics	% of investigations will produce successful prosecutions	Performance measure	80%	47%
Sheriff's Office - Dention Center	% of non-emergency medical incidents addressed in-house rather than transferred to outside providers	Process measure	80%	
Sheriff's Office - Records	% of requests from Human Resources (HR) for pre-employment background checks completed within one business day	Performance measure	90%	100%
Sheriff's Office - SROs	% of school emergency action plans reviewed	Process measure	100%	100%
Sheriff's Office - SROs	# of active shooter trainings within the school system	Process measure	10	13

## LAW ENFORCEMENT AND ADMINISTRATION

Fiscal Year 2023/24 Outcomes	Year-End 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.	Achieved	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).	<b>Achieved</b> 2,297 per 100,000	<b>Not Achieved</b> 2,802.5 per 100,000	<b>Not Achieved</b> 2,802.5 per 100,000
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.	<b>Achieved</b>	<b>Achieved</b>	<b>Achieved</b>
4. To enhance the existing relationship between the criminal justice system and the community, the Catawba County Sheriff's Office will: <ul style="list-style-type: none"> <li>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.</li> <li>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.</li> </ul>	<b>Achieved</b> a. participated in 136 events. b. Provided firsthand experience to 5 high school and 3 college interns this fiscal year with a total of 1,222 hours worked by the interns.	<b>Achieved</b> a. Participated in 125 events b. Provided firsthand experience to 10 high school and college interns with a total of 1876 hours.	<b>Achieved</b> 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: <ul style="list-style-type: none"> <li>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</li> </ul>	<b>Achieved</b> a. conducted 27 presentations, and 49 residents entered in Project Lifesaver Program. b. 45 seniors in RUOK program, 19,107 calls with 519 alerts.	<b>Achieved</b> 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.	<b>Achieved</b> 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

<p>by Emergency Responders, and providing seniors with an emergency beacon light in the event of distress in the residence.</p> <p>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.</p>			
<p>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.</p>	<b>Achieved</b> 73% of the issued civil papers were served within 3 business days.	<b>Achieved</b> 75.3% served within 3 days	<b>Achieved</b> 73% served within 3 days
<p>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.</p>	<b>Achieved</b>	<b>Achieved</b>	<b>Achieved</b>
<p>8. To remain trained and ready to handle high-risk callouts, 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.</p>	<b>Achieved</b> 172 hours of training received	<b>Achieved</b> 192 hours of training received	<b>Achieved</b> 175 hours of training

## SCHOOL RESOURCE OFFICERS (SROs)

Fiscal Year 2023/24 Outcomes	Year-End FY 23/24	Actual FY 22/23	Actual FY 21/22
<p>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.</p>	<b>Achieved</b> 336 classes presented to students and 1,315 students counseled on law enforcement	<b>Achieved</b> 440 classes presented to students and 1,157 students counseled on law enforcement	<b>Achieved</b> 429 classes presented to students and 1,306 students counseled on law enforcement

	topics or situations.	topics or situations.	topics or situations
<p>2. Improve safety in the school environment by:</p> <ul style="list-style-type: none"> <li>a. Providing at least 40 educational presentations in the areas of child safety and drug prevention to the faculty and parents in area middle and high schools.</li> <li>b. Assisting the School Safety Committee and other committees in safety procedures for the school.</li> <li>c. Assisting school administration with updates to the schools' crisis plan and attending training at least once a year for school crisis situations.</li> <li>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.</li> </ul>	<p><b>Achieved</b></p> <p>a. 99 presentations and counseled 429 and 505 staff members on law enforcement topics or situations.</p> <p>b. Assisted 31 times with School Safety Committee or BLT team.</p> <p>c. updated 23 crisis plan, participated in multiple active shooter/lockdown training procedures and scenario situations. Have assisted with 107 home visits and participated in over 743 events/classes.</p>	<p><b>Achieved</b></p> <p>a. 85 presentations and counseled 366 and 516 staff members on law enforcement topics or situations.</p> <p>b. Assisted 32 times with School Safety Committee or BLT team.</p> <p>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.</p>	<p><b>Achieved</b></p> <p>a. SROs made 63 presentations and counseled 244 parents and 287 staff members on law enforcement issues.</p> <p>b. SROs assisted School Safety Committees 23 times.</p> <p>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.</p>
<p>3. Decrease fights, weapons, and illegal substances by:</p> <ul style="list-style-type: none"> <li>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.</li> <li>b. Working with all students who have been identified for bullying and behavior problems by the school's Guidance Office.</li> <li>c. Taking reports on all crimes committed at the schools and</li> </ul>	<p><b>Achieved</b></p> <p>a. 39 K-9 searches conducted with 8 drug incidents reported.</p> <p>b. 24 incidents of bullying reported.</p> <p>c. 175 reports for simple assault, larceny, disorderly conduct, weapon on campus and a variety of other incidents.</p>	<p><b>Achieved</b></p> <p>a. 132 K-9 searches conducted with 33 drug incidents reported.</p> <p>b. 86 incidents of bullying reported.</p> <p>c. 531 reports for simple assault, larceny, disorderly conduct, weapon on campus and a variety of other incidents.</p>	<p><b>Achieved</b></p> <p>a. 96 K-9 searches conducted, 17 drug incidents reported.</p> <p>b. SROs reported 61 incidents of bullying</p> <p>c. SROs took 373 reports for simple assault, larceny, disorderly conduct, weapon on campus and a variety of other incidents</p>

counseling the person committing the crime, if possible, at the time of the incident.			
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 principal on any issues they may find.	<b>Achieved</b> Conducted 235 Fire Drills, 23 Tornado Drills and 24 Earthquake Drills	<b>Achieved</b> Conducted 327 Fire Drills, 32 Tornado Drills and 24 Earthquake Drills	<b>Achieved</b> Conducted monthly inspections and participated in 237 Fire Drills, 13 Earthquake Drills and 17 Tornado Drills

## RECORDS

Fiscal Year 2023/24 Outcomes	Year-End 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.	<b>Achieved</b>	<b>Achieved</b>	<b>Achieved</b>
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.	<b>Achieved</b>	<b>Achieved</b>	<b>Achieved</b>
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.	<b>Achieved</b>	<b>Achieved</b>	<b>Achieved</b>
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.	<b>Achieved</b>	<b>Achieved</b>	<b>Achieved</b>

## NARCOTICS/VICE DIVISION

Fiscal Year 2023/24 Outcomes	Year-End 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.	Achieved	Achieved	Achieved
2. Decrease drug trafficking by working to dismantle historic drug trafficking organizations in Catawba County..	Achieved	Achieved	Achieved
3. Develop investigations that produce successful prosecutions.	Achieved	Achieved	Achieved

## CRIMINAL INVESTIGATIONS (CID)

Fiscal Year 2023/24 Outcomes	Year-End 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.	Achieved 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.	Achieved	Achieved	Achieved

## LAKE NORMAN REGIONAL PATROL

Fiscal Year 2023/24 Outcomes	Year-End 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.	Achieved Lake patrol has hosted 10 boater safety courses.	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	Year-End 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.	Achieved	Achieved	Achieved

## NEWTON DETENTION FACILITY

Fiscal Year 2023/24 Outcomes	Year-End 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.	Achieved	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.	Achieved	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.	Achieved	Achieved	Achieved

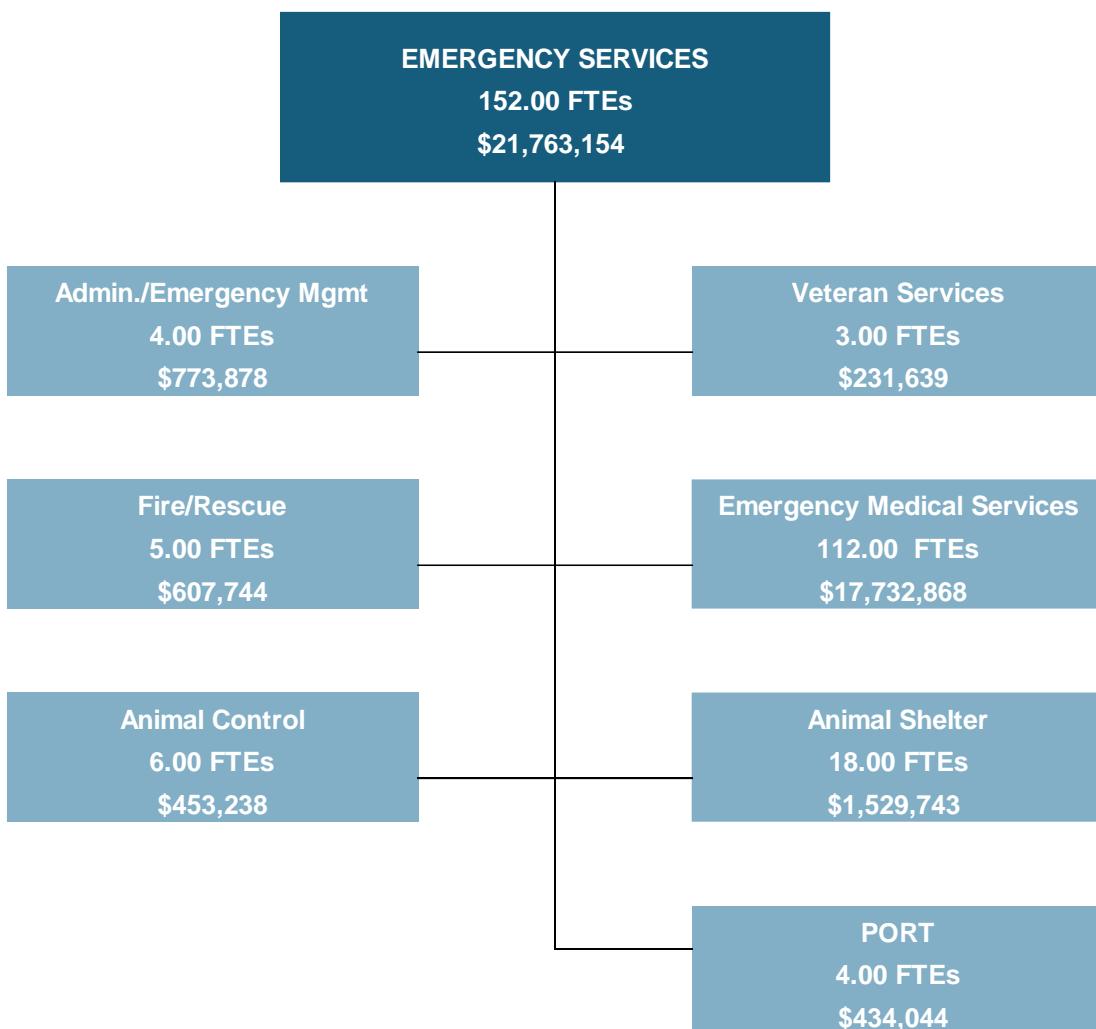
Success in this area will be measured by at least 90 percent of all visitors utilizing the system from outside the jail rather than visiting in-person.			
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## PRISONER FOOD SERVICE

Fiscal Year 2023/24 Outcomes	Year-End 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.	Achieved	Achieved	Achieved

# 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.

## **POST-OVERDOSE RESPONSE TEAM (PORT)**

Catawba County has a Post-Overdose Response Team (PORT) program, also known as REACH (Resource for Addiction and Community Health). This program aims to follow up with individuals who have recently overdosed to provide support, education, and connections to resources. The program is a Community Paramedic program, implemented in collaboration with Catawba County EMS funded by opioid settlement funds.

## BUDGET HIGHLIGHTS

### EMERGENCY SERVICES

Organizations: 260050 - 260350

	2023/24 Actual	2024/26 Current	2025/26 Requested	2025/26 Adopted	Percent Change
<b>Revenues</b>					
Federal	\$70,073	\$57,541	\$38,500	\$38,500	-33.1%
State	2,174	44,500	44,500	44,500	0.0%
Federal & State	611,040	250,000	250,000	250,000	0.0%
Local	314,743	238,082	238,082	238,082	0.0%
Charges & Fees	8,809,867	8,277,893	8,927,698	8,927,698	7.8%
Miscellaneous	75,901	61,950	61,950	61,950	0.0%
Other Sources	(44,925)	0	0	0	0.0%
Transfer from ARPA	212,076	212,076	0	0	0%
Transfer from Opioid Fund	0	0	434,044	434,044	0.0%
General Fund	8,204,853	11,726,872	12,198,629	11,768,380	0.4%
<b>Total</b>	<b>\$18,255,802</b>	<b>\$20,868,914</b>	<b>\$22,193,403</b>	<b>\$21,763,154</b>	<b>4.3%</b>
<b>Expenses</b>					
Personal Services	\$13,821,084	\$15,203,990	\$16,749,483	\$16,482,234	8.4%
Supplies & Operations	2,471,924	3,164,284	3,177,340	3,177,340	0.4%
Leases	101,455	93,000	93,000	93,000	0.0%
Capital	1,861,339	2,407,640	2,173,580	2,010,580	-16.5%
<b>Total</b>	<b>\$18,255,802</b>	<b>\$20,868,914</b>	<b>\$22,193,403</b>	<b>\$21,763,154</b>	<b>4.3%</b>
<b>Expenses by Division</b>					
Administration/Emergency Mgmt	\$658,562	\$730,740	\$773,878	\$773,878	5.9%
Veteran Services	182,126	216,470	231,639	231,639	7.0%
Fire/Rescue	466,885	752,692	684,744	607,744	-19.3%
Emergency Medical Services	15,330,013	17,324,861	18,000,117	17,732,868	2.4%
Animal Control	460,173	426,949	539,238	453,238	6.2%
Animal Shelter	1,158,043	1,417,202	1,529,743	1,529,743	7.9%
PORT	0	0	434,044	434,044	0%
<b>Total</b>	<b>\$18,255,802</b>	<b>\$20,868,914</b>	<b>\$22,193,403</b>	<b>\$21,763,154</b>	<b>4.3%</b>
<b>Employees</b>					
Permanent	144.00	148.00	152.00	152.00	2.7%
Hourly	11.20	12.21	12.40	12.21	0.0%
<b>Total</b>	<b>155.20</b>	<b>160.21</b>	<b>164.40</b>	<b>164.21</b>	<b>2.5%</b>

The Emergency Services budget includes funding for scheduled vehicle replacements, increased expenses for medical supplies, and various operating increases driven by inflation. Positions and expenses for the PORT (Post Opioid Response Team) approved during the fiscal year are also added to the budget, supported by non-local opioid settlement dollars.

## PERFORMANCE MEASUREMENT

Dept/Division	Fiscal Year 2025/26 Measures	Type	Target	Mid-year 25
ES -Emergency Management	# of all-hazards exercises, deployments, or significant emergency responses to test multi-agency guidelines and standard operating procedures	Process measure	3	4
ES -Emergency Management	% of Emergency Management calls in the County responded to in 45 minutes or less	Performance measure	95%	98%
ES -Emergency Management	# of severe weather awareness programs offered to the public	Process measure	2	2
ES - EMS	% of emergency calls answered in 12:30 or less	Performance measure	90%	89.8%
ES - EMS	% protocol compliance for drug assisted intubation procedures	Performance measure	95%	100.0%
ES - EMS	% protocol compliance for assisted ventilation or invasive airway procedures	Performance measure	95%	100.0%
ES - EMS	% protocol compliance for ST-Elevation Myocardial Infarction (STEMI) procedures	Performance measure	95%	96.2%
ES - EMS	# of citizens who received CPR education	Process measure	250	269
ES - Animal Services	# of rabies canvases	Process measure	200	41
ES - Animal Services	% of adoptable animals adopted or sent to rescue groups	Performance measure	95%	88%
ES - Fire Marshal	% of fire scenes responded to for fire investigation(s) within 45 minutes of notification	Performance measure	95%	100.0%
ES - Fire Marshal	# of citizens who were educated through the County's prevention educational programs	Process Measure	100	181
Veterans Services	% of Veterans scheduled for initial service within 3 days of original contact date	Performance measurement	95%	100%
Veterans	# of seminars discussing VA benefits	Process measurement	15	6
Veterans Services	% of veterans seen for initial services within 15 business days (or their preferred date)	Performance measurement	75%	99.77%

## EMERGENCY MANAGEMENT

Fiscal Year 2023/24 Outcomes	Year-End 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 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	Achieved	Achieved	Achieved

<p>services divisions or combination of state and local agencies.</p> <p>b. Exercises will be table-top, functional or full scale.</p> <p>c. Exercise will include activation and testing of the Incident Command System.</p>			
<p>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.</p>	<b>Achieved</b> 11.59-minute average response time	<b>Achieved</b> 16.75-minute average response time	<b>Achieved</b> 22.9-minute average response time
<p>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.</p>	<b>Achieved</b>	<b>Achieved</b> Presented at 6 events	<b>Achieved</b>
<p>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.</p>	<b>Achieved</b>	<b>Achieved</b>	<b>Achieved</b>

## VETERANS SERVICES

Fiscal Year 2023/24 Outcomes	Year-End FY 23/24	Actual FY 22/23	Actual FY 21/22
<p>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.</p>	<b>Not Achieved</b> Current wait time is 13 business days. Due to backlog built up during staffing shortage.	<b>Not Achieved</b> Current wait time is 7 weeks. Due to being short staffed and additional new programs.	<b>Not Achieved</b> Due to staff turnover and employee training
<p>2. To increase awareness of Veterans Affairs' Special Assistance Program (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,</p>	<b>Achieved</b>	<b>Achieved</b>	<b>Not Achieved</b> Due to continuing COVID-19 restrictions and staffing issues, only 11 seminars

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.			/ presentations were delivered.
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## FIRE/RESCUE

Fiscal Year 2023/24 Outcomes	Year-End 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.	<b>Achieved</b> Average response time 12:07 minutes	<b>Achieved</b> Average response time 14.33 minutes	<b>Achieved</b> 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.	<b>Achieved</b> 3,000 school age children received fire related educational program.	<b>Achieved</b> 2,395 school age children received fire related educational program.	<b>Achieved</b> 1,316 school age children received fire related educational programs.

## EMERGENCY MEDICAL SERVICES (EMS)

Fiscal Year 2023/24 Outcomes	Year-End 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.)	<b>Achieved</b> 12:15	<b>Achieved</b> 12:27	<b>Not Achieved</b> 12:37
2. Ensure customers receive the highest quality pre-hospital care available by using a comprehensive Quality Management Program. EMS will perform protocol compliance evaluations on 100 percent of incidents and achieve a 95 percent	<b>Achieved</b> a. 100% b. 100% c. 100%	<b>Achieved</b> a. 100% b. 100% c. 100%	<b>Achieved</b> a. 100% b. 100% c. 100%

<p>compliance rate in which the following high-risk patients are encountered or high risk procedures are used:</p> <ol style="list-style-type: none"> <li>Drug Assisted Intubation</li> <li>Assisted Ventilation or Invasive Airway Use</li> <li>ST-Elevation Myocardial Infarction (STEMI)</li> </ol>			
<p>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:</p> <ol style="list-style-type: none"> <li>Provide continued Team Focused CPR training for EMS employees including appropriate patients to attempt resuscitation through discontinuation of care and care for families.</li> <li>Provide hands-only CPR education for at least 250 citizens.</li> <li>Discuss the potential for law enforcement dispatch on initial dispatch with every law enforcement agency in the County.</li> </ol>	Achieved	Achieved	Achieved

## ANIMAL SERVICES

Fiscal Year 2023/24 Outcomes	Year-End 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.	Achieved 245 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-chipped, and up to date on their rabies shots prior to adoption.	Achieved	Achieved	Achieved
3. To provide proper customer service to Catawba County citizens, 100 percent of Catawba County citizens	Achieved	Achieved	Achieved

meeting relinquishment requirements will be able to relinquish animals to the shelter.			
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).	<b>Achieved</b>	<b>Achieved</b>	<b>Achieved</b>

# 911 COMMUNICATIONS CENTER

## DEPARTMENT DESCRIPTION

911 Communications

33.00 FTEs

\$3,388,705

## 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

	2023/24 Actual	2024/25 Current	2025/26 Requested	2025/26 Adopted	Percent Change
<strong>Revenue</strong>					
Miscellaneous	\$19,091	\$30,404	\$31,317	\$31,317	3.0%
Other Sources	0	0	0	0	0%
General Fund	2,716,625	3,199,833	3,571,297	3,357,388	4.9%
<strong>Total</strong>	<strong>\$2,735,716</strong>	<strong>\$3,230,237</strong>	<strong>\$3,602,614</strong>	<strong>\$3,388,705</strong>	<strong>4.9%</strong>
<strong>Expenses</strong>					
Personal Services	\$2,528,760	\$2,932,257	\$3,144,044	\$3,131,135	6.8%
Supplies & Operations	204,413	297,980	257,570	257,570	-13.6%
SBITA	2,543	0	0	0	0%
Capital	0	0	201,000	0	0%
<strong>Total</strong>	<strong>\$2,735,716</strong>	<strong>\$3,230,237</strong>	<strong>\$3,602,614</strong>	<strong>\$3,388,705</strong>	<strong>4.9%</strong>
<strong>Employees</strong>					
Permanent	33.00	33.00	33.00	33.00	0.0%
Hourly	1.08	2.38	1.86	1.86	-21.8%
<strong>Total</strong>	<strong>34.08</strong>	<strong>35.38</strong>	<strong>34.86</strong>	<strong>34.86</strong>	<strong>-1.5%</strong>

The budget includes funding to cover planned compensation and static overtime increases. Supplies and operations costs reduction associated with the automated dispatch having been purchased this fiscal year.

## PERFORMANCE MEASUREMENT

Dept./Division	Fiscal Year 2025/26 Measures	Type	Target	Mid-year 25
ES - 911	% of emergency calls answered in 10 seconds	Performance Measure	90%	97.7%
ES - 911	Average dispatch time of emergency calls (in seconds)	Performance Measure	65	51.73

Fiscal Year 2023/24 Outcomes	Year-End 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.	Achieved 97.24 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.	Achieved 48.95 seconds	Achieved 51.06 seconds	Achieved 52.47 seconds

# 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

	2023/24 Actual	2024/25 Current	2025/26 Requested	2025/26 Adopted	Percent Change
<b>Revenues</b>					
Federal	\$594,798	\$0	\$0	\$0	0%
From Rescue Squads Fund	0	71,508	0	\$0	0%
General Fund	224,611	1,531,455	2,245,021	1,601,161	4.6%
<b>Total</b>	<b>\$819,409</b>	<b>\$1,602,963</b>	<b>\$2,245,021</b>	<b>\$1,601,161</b>	<b>-0.1%</b>
<b>Expenses</b>					
BJA Subaward Grants	\$513,077	\$0	\$0	\$0	0%
Catawba Fire Department	1,500,000	0	0	0	0%
Cooksville Fire Deept. Loan	1,000,000	0	0	0	0%
Civil Air Patrol	405	405	405	405	0.0%
Conflict Resolution Center	14,032	12,188	12,069	12,069	-1.0%
OJJDP	55,544	0	0	0	0%
Court Services - Repay	191,351	189,404	195,670	195,670	3.3%
Catawba Wateree WMG	0	0	24,137	24,137	0%
Lake Norman Marine Commission	45,000	37,000	37,000	37,000	0.0%
Rescue Squads					
Property & General Liability	0	117,000	119,000	119,000	1.7%
Accounting Services	0	7,000	7,000	7,000	0.0%
Catawba Operating	0	259,292	328,517	270,798	4.4%
Catawba Capital	0	65,000	125,000	0	0%
Claremont Operating	0	264,692	354,692	276,468	4.4%
Claremont Capital	0	0	300,000	0	0%
Maiden Operating	0	223,140	234,297	232,838	4.3%
Maiden Capital	0	125,000	40,000	40,000	-68.0%
Maiden West - Operating	0	287,842	302,234	300,776	4.5%
Maiden West - Capital	0	15,000	165,000	45,000	200.0%
Paving - Maiden West	0	0	0	40,000	0%
Note Receivable Contra	(2,500,000)	0	0	0	0%
<b>Total</b>	<b>\$819,409</b>	<b>\$1,602,963</b>	<b>\$2,245,021</b>	<b>\$1,601,161</b>	<b>-0.1%</b>

*Court Services – Repay (\$6,226 decrease): The budget includes decreased funding based on staffing turnover.*

*Lake Norman Marine Commission:* While the LNMC was recently dissolved through Lincoln County's withdrawal, efforts to reconstitute the Commission are underway, and the budget maintains funding at the current level to ensure resources are available to continue this important work.

*Catawba Wateree Water Management Group (\$24,137 increase):* As approved during Fiscal Year 2024/25, the budget funds year 2 of a 4-year plan to treat lyngbya on Lake Norman.

*Conflict Resolution Center – (\$119 decrease):* The budget includes decreased funding based on the cost of services versus mediation revenue.

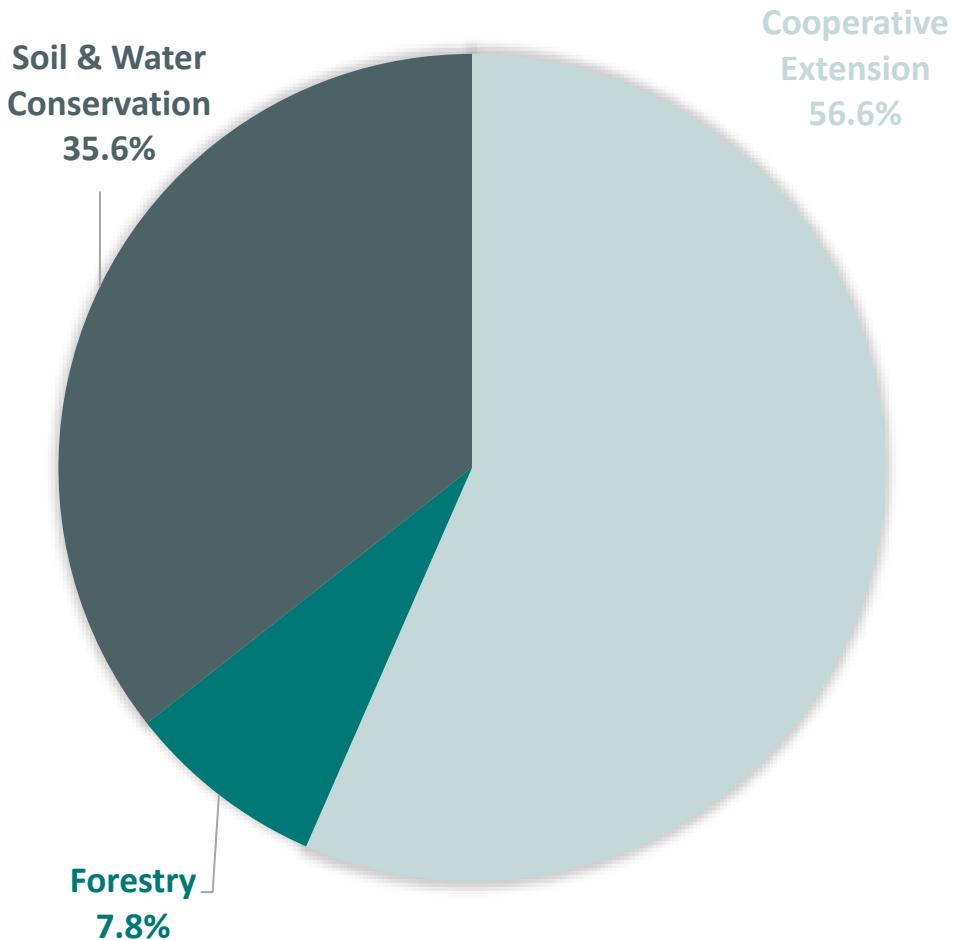
*Civil Air Patrol (maintained):* The budget continues annual funding of \$405 for the Civil Air Patrol. Funds are used to pay monthly telephone expenses.

*Rescue Squads –* A 4% overall operating increase is recommended 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 and operational expenses due to inflation.



# ENVIRONMENTAL QUALITY

The Environmental Quality function consists of Cooperative Extension Services, Soil and Water Conservation, and Forestry. This function's budget is \$1,143,684 or 0.4 percent of the total expenditures for the fiscal year, \$988,684 or 0.4 percent 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.



# COOPERATIVE EXTENSION

## DEPARTMENT DESCRIPTION

### COOPERATIVE EXTENSION

2.00 FTEs

\$646,966

## 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

	2023/24 Actual	2024/25 Current	2025/26 Requested	2025/26 Adopted	Percent Change
<strong>Revenues</strong>					
Local	\$0	\$11,615	\$11,615	\$11,615	0.0%
Miscellaneous	56,151	37,000	45,000	45,000	21.6%
General Fund	536,439	570,202	641,885	590,351	3.5%
<strong>Total</strong>	<strong>\$592,590</strong>	<strong>\$618,817</strong>	<strong>\$698,500</strong>	<strong>\$646,966</strong>	<strong>4.5%</strong>
<strong>Expenses</strong>					
Personal Services	\$158,426	\$171,303	\$178,768	\$178,768	4.4%
Supplies & Operations	411,531	440,499	478,301	468,198	6.3%
SBITA	2,819	0	0	0	0.0%
<strong>Total</strong>	<strong>\$572,776</strong>	<strong>\$611,802</strong>	<strong>\$657,069</strong>	<strong>\$646,966</strong>	<strong>5.7%</strong>
<strong>Employees</strong>					
Permanent	1.00	2.00	2.00	2.00	0.0%
Hourly	1.05	1.16	1.16	1.16	0.0%
<strong>Total</strong>	<strong>2.05</strong>	<strong>3.16</strong>	<strong>3.16</strong>	<strong>3.16</strong>	<strong>0.0%</strong>

The budget includes increased funding to support a full-time Livestock/Field Crops agent dedicated to Catawba County (versus sharing an agent with another county) and planned compensation changes. Within Catawba there are 608 farming operations on 63,530 acres of farmland, based on the 2022 census of agriculture. Market value of agricultural products sold exceeds \$93 million, of which field crops account for 33% and livestock 67%. Having a full-time agent focused on the needs within Catawba County will enhance services to the agricultural community in a positive manner.

## PERFORMANCE MEASUREMENT

Dept./ Division	Fiscal Year 2025/26 Measures	Type	Target	Mid-year 25
Coop Ext - All	# of volunteer hours on behalf of Extensions and client contacts	Process measure	2,000	NEW
Coop Ext - 4H	# of students participating in healthy lifestyle, leadership, and/or STEM	Process measure	1,000	1,019
Coop Ext - 4H	% of students participating in Juntos who are on track to graduate	Performance measure	100%	100.0%
Coop Ext - 4H	# of youth 5-18 participating in long term 4H	Process measure	200	386
Coop Ext - Ag	# of pesticide recertification credits achieved by applicators	Process measure	200	37
Coop Ext - Ag	# of program attendees improving knowledge of Horticulture and related fields	Process measure	200	171
Coop Ext - Ag	# of client horticulture assistance/problem solving requests fulfilled	Process measure	300	171
Coop Ext - FCS	% of students passing Serve Safe certification in our program	Performance measure	100%	
Coop Ext - FCS	% of home food preservation students that report increased ability to store produce for home consumption.	Performance measure	95%	100.0%
Coop Ext - FCS	% of participants reporting increased interest/knowledge of preparing low cost, nutritious meals at home.	Performance measure	100%	91.7%
Coop Ext - Livestock	# of people receiving animal production education	Process measure	500	502

Coop Ext - Local Foods	# of people receiving Extension education in Small Farms/Plant Production Systems	Process measure	1,000	930
Coop Ext - Local Foods	# of people attending local food events/programming and/or receiving information about local foods	Process measure	30,000	17,205

## AGRICULTURE

Fiscal Year 2023/24 Outcomes	Year-End 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.	Achieved	New Outcome Fiscal Year 2023/24	
2. To educate Catawba County livestock farmers about nutritional 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.	Achieved	Not Achieved Due to staff turnover.	Achieved
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	Achieved	Not Achieved Due to staff turnover.	Achieved

<p>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 these 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 these events.</p>			
<p>4. To help small farmers reduce input costs and increase productivity, market 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.</p>	<b>Achieved</b>	<b>Achieved</b>	<b>Achieved</b>
<p>5. In support of local foods development and support of the county visioning</p>	<b>Achieved</b>	<b>New Outcome Fiscal Year 2023/24</b>	

<p>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.</p>	<p><a href="#">distributed over 1,000 copies of the Local Food Guide</a></p>	
<p>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.</p>	<p><b>Achieved</b></p>	<p><b>Achieved</b></p> <p><b>Achieved</b></p>
<p>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 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.</p>	<p><b>Achieved</b></p>	<p><b>New Outcome Fiscal Year 2023/24</b></p>
<p>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)</p>	<p><b>Not Achieved</b> Funding has been obtained, and the script is written. Filming will take place in the Spring or early Summer.</p>	<p><b>New Outcome Fiscal Year 2023/24</b></p>
<p>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</p>	<p><b>Achieved</b></p>	<p><b>New Outcome Fiscal Year 2023/24</b></p>

recertification classes, and to civic organizations. Fire ant control articles will also be provided to local news outlets, and on our webpage.		
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.	Achieved	New Outcome Fiscal Year 2023/24

## LOCAL FOOD AND HEALTHY EATING

Fiscal Year 2023/24 Outcomes	Year-End 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 participating in Safe Plates certification training will achieve a passing score on the exam. Collaborators include Catawba County Environmental Health and community organizations.	<b>Not Achieved</b> Due to a vacancy in the Family and Consumer Science position in Feb. 2024.	Achieved	Achieved
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	Achieved	Achieved	Achieved

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.			
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## YOUTH AND 4-H

Fiscal Year 2023/24 Outcomes	Year-End 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.	<b>Achieved</b> 507 youth have been involved in long-term 4-H groups.	<b>Achieved</b>	<b>Achieved</b>
14. 500 students will participate in programs focused on healthy lifestyles, 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	<b>Achieved</b> 735 youth have participated in programs focused on healthy living, STEM and leadership with programming in these areas continuing.	<b>Achieved</b>	<b>Achieved</b>

<p>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.</p>			
<p>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.</p>	<p><b>Achieved</b>  121 middle and high school students have enrolled in the Catawba County Juntos program as of December 2023. This includes 15 seniors, all of whom graduate in the Spring of 2024.  Approximately 75% of the seniors have indicated that they intend to continue on to post-secondary education</p>	<p><b>New Outcome Fiscal Year 2023/24</b></p>	

# SOIL & WATER CONSERVATION

## DEPARTMENT DESCRIPTION

SOIL & WATER CONSERVATION  
2.60 FTEs  
\$252,264

## 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
	2023/24 Actual	2024/25 Current	2025/26 Requested	2025/26 Adopted	Percent Change
<strong>Revenues</strong>					
State	\$26,919	\$26,919	\$26,919	\$26,919	0.0%
General Fund	203,644	210,662	225,345	225,345	7.0%
<strong>Total</strong>	<strong>\$230,563</strong>	<strong>\$237,581</strong>	<strong>\$252,264</strong>	<strong>\$252,264</strong>	<strong>6.2%</strong>
<strong>Expenses</strong>					
Personal Services	\$216,542	\$226,276	\$240,959	\$240,959	6.5%
Supplies & Operations	12,646	11,305	11,305	11,305	0.0%
SBITA	1,375	0	0	0	0.0%
<strong>Total</strong>	<strong>\$230,563</strong>	<strong>\$237,581</strong>	<strong>\$252,264</strong>	<strong>\$252,264</strong>	<strong>6.2%</strong>
<strong>Employees</strong>					
Permanent	2.60	2.60	2.60	2.60	0.0%
Hourly	0.00	0.00	0.00	0.00	0.0%
<strong>Total</strong>	<strong>2.60</strong>	<strong>2.60</strong>	<strong>2.60</strong>	<strong>2.60</strong>	<strong>0.0%</strong>

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

## PERFORMANCE MEASUREMENT

Dept./Division	Fiscal Year 2025/26 Measures	Type	Target	Mid-year 25
Soil & Water	% of initial site visits within 10 business days of request	Performance measure	95%	100%
Soil & Water	# of education/outreach presentations	Process measure	12	8
Soil & Water	% of BMP funds spent/committed	Performance measure	95%	55.27%

### SOIL & WATER CONSERVATION

Fiscal Year 2023/24 Outcomes	Year-End 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.	<b>Achieved</b> 100%	<b>Achieved</b> 100%	<b>Achieved</b> 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.	<b>Achieved</b> 80%	<b>Achieved</b> 76% increase in environmental literacy.	<b>Achieved</b> Environmental literacy of natural resources conservation was increased by approximately 72%

# 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

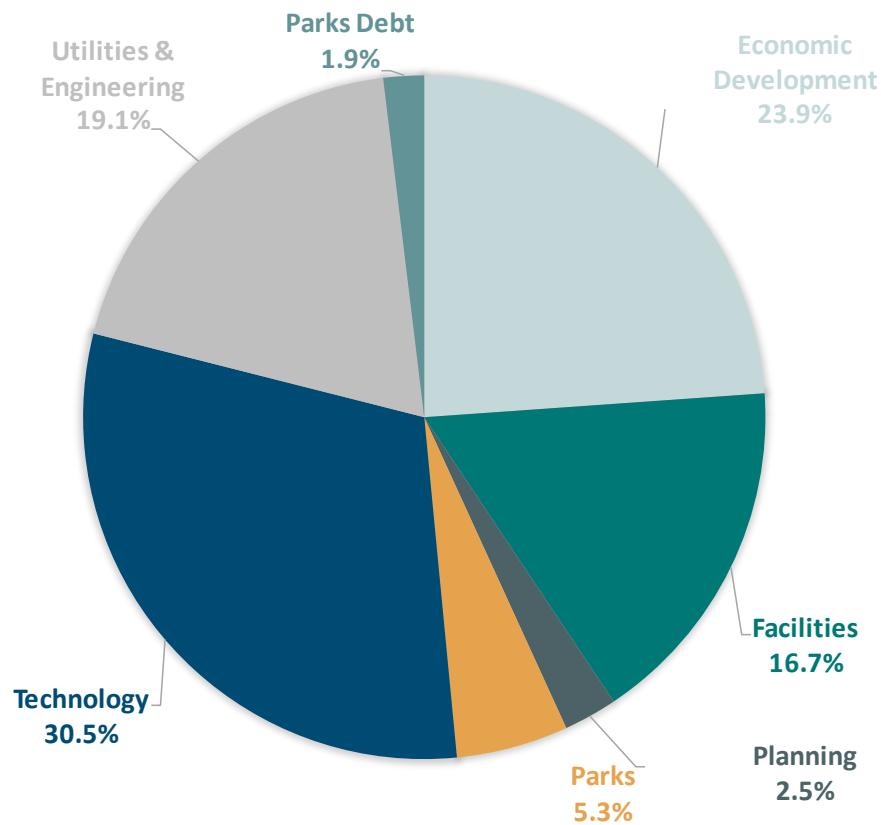
Organization: 330050

	2023/24 Actual	2024/25 Current	2025/26 Requested	2025/26 Adopted	Percent Change
<strong>Revenues</strong>					
Miscellaneous	\$5,700	\$5,400	\$5,400	\$5,400	0.0%
General Fund	63,427	107,886	84,054	84,054	-22.1%
<strong>Total</strong>	<strong>\$69,127</strong>	<strong>\$113,286</strong>	<strong>\$89,454</strong>	<strong>\$89,454</strong>	<strong>-21.0%</strong>
<strong>Expenses</strong>					
Supplies & Operations	\$69,127	\$113,286	\$89,454	\$89,454	-21.0%
<strong>Total</strong>	<strong>\$69,127</strong>	<strong>\$113,286</strong>	<strong>\$89,454</strong>	<strong>\$89,454</strong>	<strong>-21.0%</strong>

Contractually, Catawba County funds 40 percent of the total budget for Forestry, with the State of North Carolina funding the remaining 60 percent. The decrease is due to cyclical truck replacement being included in last year's budget.

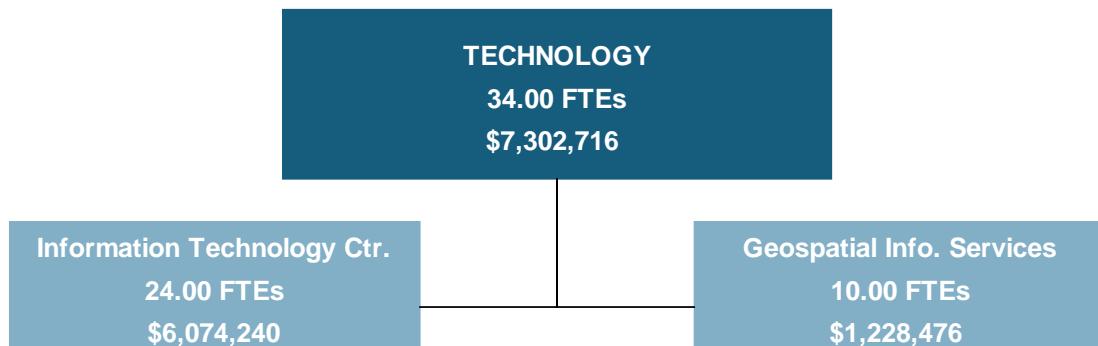
# ECONOMIC & PHYSICAL DEVELOPMENT

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 \$29,874,752 or 9.3 percent of the total expenditures, including related capital projects budgeted in general capital projects. The General Fund portion of the budget is \$26,881,867 or 10.9 percent.



# 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

	2023/24 Actual	2024/25 Current	2025/26 Requested	2025/26 Adopted	Percent Change
<b>Revenues</b>					
State	\$28,634	\$99,650	\$19,475	\$19,475	-80.5%
Local	\$259,611	\$281,668	\$297,019	\$297,019	5.5%
Charges & Fees	45,017	39,378	39,030	39,030	-0.9%
Indirect Cost	914,279	932,791	985,871	985,871	5.7%
SBITA	328,569	0	0	0	0%
From Gen. Capital Projects	170,913	0	0	0	0%
General Fund	4,713,411	5,702,174	6,221,793	5,961,321	4.5%
<b>Total</b>	<b>\$6,460,434</b>	<b>\$7,055,661</b>	<b>\$7,563,188</b>	<b>\$7,302,716</b>	<b>3.5%</b>
<b>Expenses</b>					
Personal Services	\$3,565,469	\$3,783,408	\$4,042,632	\$4,042,632	6.9%
Supplies & Operations	2,242,500	2,721,579	2,928,202	2,667,730	-2.0%
SBITA	323,896	550,674	592,354	592,354	7.6%
Capital	328,569	0	0	0	0%
<b>Total</b>	<b>\$6,460,434</b>	<b>\$7,055,661</b>	<b>\$7,563,188</b>	<b>\$7,302,716</b>	<b>3.5%</b>
<b>Expenses by Division</b>					
Information Technology Center (ITC)	\$5,438,069	\$5,937,723	\$6,304,712	\$6,074,240	2.3%
Geospatial Information Services (GIS)	1,022,365	1,117,938	1,258,476	1,228,476	9.9%
<b>Total</b>	<b>\$6,460,434</b>	<b>\$7,055,661</b>	<b>\$7,563,188</b>	<b>\$7,302,716</b>	<b>3.5%</b>
<b>Employees</b>					
Permanent	34.00	34.00	34.00	34.00	0.0%
Hourly	0.41	0.43	0.57	0.57	32.6%
<b>Total</b>	<b>34.41</b>	<b>34.43</b>	<b>34.57</b>	<b>34.57</b>	<b>0.4%</b>

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

Dept./Division	Fiscal Year 2025/26 Measures	Type	Target	Mid-year 25
ITS	% phishing rate	Performance measure	5%	0.32%
ITS	% network availability	Performance measure	99.9%	99.00%
ITS	% customer service satisfaction	Performance measure	94%	
ITS	% of service requests, excluding special projects, completed within 2 business days	Performance measure	85%	81.01%
ITS	% of projects complete on schedule	Performance measure	80%	100.00%
GIS	% of addressing requests completed within 2 business days	Performance measure	97%	100.00%
GIS	% of mapping requests complete within 1 business day	Performance measure	97%	100.00%
GIS	% of deed transfers processed within 10 business days of receipt from the Register of Deeds	Performance measure	90%	95.51%

### INFORMATION TECHNOLOGY CENTER (ITC)

Fiscal Year 2023/24 Outcomes	Year-End 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.	Achieved	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.	Achieved 99.38%	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.	Achieved 99%	Achieved 94%	Achieved 95%

4. To help ensure maximum staff efficiency, 85 percent of service requests, excluding special projects, will be completed within two business days.	<b>Not Achieved</b> 84.3% Due to staff turnover and 7% increase in tickets.	<b>Achieved</b> 88%	<b>Achieved</b> 86%
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.	<b>Achieved</b> 100%	<b>Achieved</b> 100%	<b>Achieved</b> 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.	<b>Achieved</b>	<b>Achieved</b>	<b>Achieved</b>

## GEOSPATIAL INFORMATION SERVICES (GIS)

Fiscal Year 2023/24 Outcomes	Year-End 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.	Achieved 99.91%	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.	Achieved 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.	Achieved 98.53%	<b>Not on Target</b> 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.	<b>Not Achieved</b> 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

\$758,003

### 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

	2023/24 Actual	2024/25 Current	2025/26 Requested	2025/26 Adopted	Percent Change
<b>Revenues</b>					
Permits & Fees	\$99,018	\$81,290	\$78,965	\$78,965	-2.9%
General Fund	568,988	830,760	661,438	679,038	-18.3%
<b>Total</b>	<b>\$668,006</b>	<b>\$912,050</b>	<b>\$740,403</b>	<b>\$758,003</b>	<b>-16.9%</b>
<b>Expenses</b>					
Personal Services	\$566,530	\$609,345	\$634,233	\$654,233	7.4%
Supplies & Operations	97,569	302,705	106,170	\$103,770	-65.7%
SBITA	3,907	0	0	0	0%
<b>Total</b>	<b>\$668,006</b>	<b>\$912,050</b>	<b>\$740,403</b>	<b>\$758,003</b>	<b>-16.9%</b>
<b>Employees</b>					
Permanent	6.00	6.00	6.00	6.00	0.0%
Hourly	0.00	0.00	0.00	0.00	0%
<b>Total</b>	<b>6.00</b>	<b>6.00</b>	<b>6.00</b>	<b>6.00</b>	<b>0.0%</b>

The budget reduces operating expenses due to a one-time expense funded in Fiscal Year 2024/25 to update the county's Unified Development Ordinance.

## PERFORMANCE MEASUREMENT

Dept./Division	Fiscal Year 2025/26 Measures	Type	Target	Mid-year 25
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%	100%
Planning	% of complete non-residential site plans reviewed within 10 working days	Performance measure	90%	
Planning	% of complete applications for residential zoning permits reviewed within 3 working days	Performance measure	90%	
Planning	% of residential permits for uncommon situations (i.e. floodplain, topography, setback issues) reviewed within 10 working days	Performance measure	90%	
Planning	% of special use, variance, and nonconforming complete applications reviewed and submitted to the Board of Adjustment within 45 days	Performance measure	95%	100%
Planning	% of preliminary subdivision complete submittals reviewed and submitted to the Subdivision Review Board within 45 days	Performance measure	95%	100%
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%	100%
Planning	% of minor and family subdivision plans reviewed for UDO compliance within 10 working days	Performance measure	90%	

## PLANNING

Fiscal Year 2023/24 Outcomes	Year-End FY 23/24	Actual FY 22/23	Actual FY 21/22
<p>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:</p> <ul style="list-style-type: none"> <li>a. Participate in WPCOG's Vacant and Substandard Housing Taskforce.</li> <li>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<sup>207</sup></li> </ul>	Achieved	Achieved	Achieved

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.			
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# PARKS

## DEPARTMENT DESCRIPTION

PARKS  
15.00  
\$1,584,869

### 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: 450040
	2023/24 Actual	2024/25 Current	2025/26 Requested	2025/26 Adopted	Percent Change
<strong>Revenues</strong>					
Permits & Fees	\$28,060	\$19,600	\$18,000	\$18,000	-8.2%
Miscellaneous	0	600	100	100	-83.3%
From Parks Pres. Fund	0	0	0	0	
General Fund	1,241,899	1,515,312	1,804,128	1,566,769	3.4%
<strong>Total</strong>	<strong>\$1,269,959</strong>	<strong>\$1,535,512</strong>	<strong>\$1,822,228</strong>	<strong>\$1,584,869</strong>	<strong>3.2%</strong>
<strong>Expenses</strong>					
Personal Services	\$1,029,642	\$1,206,519	\$1,463,013	\$1,336,654	10.8%
Supplies & Operations	177,254	328,993	279,215	248,215	-24.6%
Capital	63,063	0	80,000	0	0%
<strong>Total</strong>	<strong>\$1,269,959</strong>	<strong>\$1,535,512</strong>	<strong>\$1,822,228</strong>	<strong>\$1,584,869</strong>	<strong>3.2%</strong>
<strong>Employees</strong>					
Permanent	14.00	14.00	15.50	15.00	7.1%
Hourly	2.71	3.56	6.83	5.46	53.4%
<strong>Total</strong>	<strong>16.71</strong>	<strong>17.56</strong>	<strong>22.33</strong>	<strong>20.46</strong>	<strong>16.5%</strong>

The budget converts part-time wages that have supported hourly employees into two new half-time FTEs, along with funding planned salary and benefit changes. Operating expenses reduced due to one-time expenses in Fiscal Year 2024/25 to update the Parks Master Plan.

## PERFORMANCE MEASUREMENT

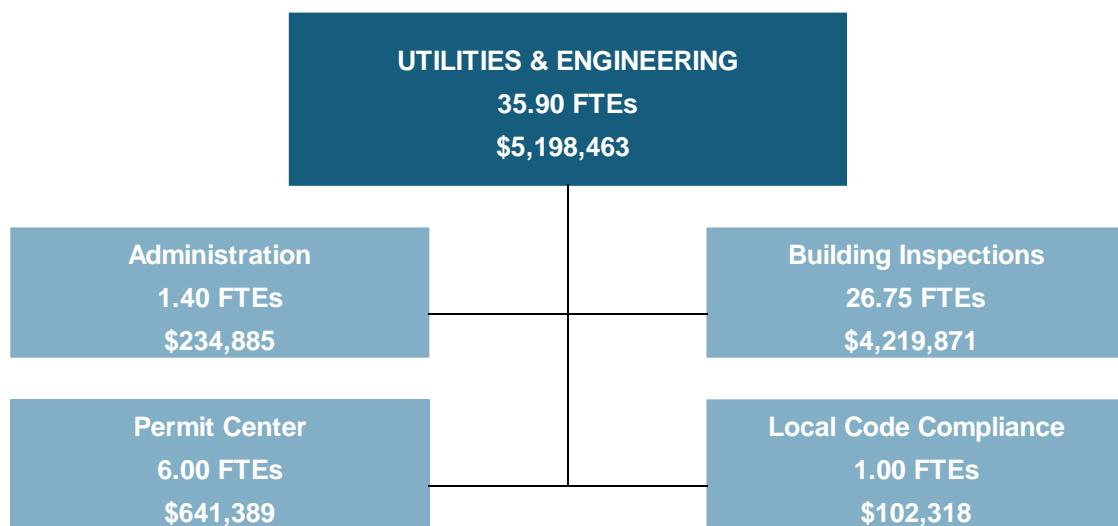
Dept./Division	Fiscal Year 2025/26 Measures	Type	Target	Mid-year 25
Parks	Implement a formal parks maintenance plan	Accountability measure	12/31/2024	11.05.2024
Parks	Update the Parks Master Plan	Accountability measure	6/30/2025	on time
Parks	% of Parks programs with a minimum of 10 participants	Performance measure	95%	83%
Parks	% of trails inspected weekly by park staff	Performance measure	75%	97%

### PARKS

Fiscal Year 2023/24 Outcomes	Year-End FY 23/24	Actual FY22/23	Actual FY 21/22
<p>1. To increase the physical and mental health of County citizens:</p> <ul style="list-style-type: none"> <li>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.</li> <li>b. Implement the phased plan for parks improvements and new parks development, as resources allow.</li> <li>c. Research local government policies defining parameters for entertaining potential sponsorship or naming opportunities for BOC consideration.</li> <li>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.)</li> <li>e. Design/Build the 600-acre Mountain Creek Park.</li> </ul>	Achieved	Achieved	Achieved

# 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 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 operates out of the Catawba County Government Center in Newton serving as the central location 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

	2023/24 Actual	2024/25 Current	2025/26 Requested	2025/26 Adopted	Percent Change
<b>Revenues</b>					
Charges & Fees	\$4,302,990	\$4,004,419	\$4,220,171	\$4,220,171	5.4%
General Fund	273,751	920,264	978,292	978,292	6.3%
<b>Total</b>	<b>\$4,576,741</b>	<b>\$4,924,683</b>	<b>\$5,198,463</b>	<b>\$5,198,463</b>	<b>5.6%</b>
<b>Expenses</b>					
Personal Services	\$3,641,789	\$3,961,586	\$4,259,606	\$4,259,606	7.5%
Supplies & Operations	624,013	753,097	821,772	821,772	9.1%
SBITA	7,330	0	0	0	0%
Capital	203,609	210,000	117,085	117,085	-44.2%
Transfer - Gen. Capital Projects	100,000	0	0	0	0%
<b>Total</b>	<b>\$4,576,741</b>	<b>\$4,924,683</b>	<b>\$5,198,463</b>	<b>\$5,198,463</b>	<b>5.6%</b>
<b>Expenses by Division</b>					
Administration	\$216,290	\$219,356	\$234,885	\$234,885	7.1%
Building Inspections	3,688,284	4,004,119	4,219,871	4,219,871	5.4%
Permit Center	582,622	601,349	641,389	641,389	6.7%
Local Code Compliance	89,545	99,859	102,318	102,318	2.5%
<b>Total</b>	<b>\$4,576,741</b>	<b>\$4,924,683</b>	<b>\$5,198,463</b>	<b>\$5,198,463</b>	<b>5.6%</b>
<b>Employees</b>					
Permanent	35.15	35.15	35.90	35.90	2.1%
Hourly	0.64	1.34	2.43	2.43	81.3%
<b>Total</b>	<b>35.79</b>	<b>36.49</b>	<b>38.33</b>	<b>38.33</b>	<b>5.0%</b>

The budget includes funding to replace two vehicles, a new staff engineer shared with Solid Waste, inflationary increases, and compensation changes.

## PERFORMANCE MEASUREMENT

Dept./Division	Fiscal Year 2025/26 Measures	Type	Target	Mid-year 25
Utilities and Engineering - Building Services	% of building inspections will be scheduled within 2 business days or on the contractors requested date	Performance measure	99%	99.34%
Utilities and Engineering - Building Services	% of inspections customer service complaints responded to within 2 business days	Performance measure	98%	100.00%
Utilities and Engineering - Building Services	% (Valid) Customer Complaint Rate (inspections)	Performance measure	2%	0.01%
Utilities and Engineering - Building Services	% of plan review customer services complaints responded to within 2 business days	Performance measure	96%	
Utilities and Engineering - Building Services	% of commercial building plans reviewed within 10 working days	Performance measure	97%	99.20%
Utilities and Engineering - Building Services	% of complaints requested by owner/tenants regarding a safety inspection responded to within 2 business days	Performance measure	98%	98.67%
Utilities and Engineering - Building Services	% of complaints regarding unsafe or otherwise hazardous unlawful conditions responded to within 24 hours	Performance measure	99%	100.00%
Utilities and Engineering - Erosion Control	% of sediment and erosion control plans reviewed within 10 working days	Performance measure	98%	96.73%
Utilities and Engineering - Erosion Control	% (Valid) Customer Complaint Rate (Erosion Control)	Performance measure	2%	0.00%
Utilities and Engineering - Erosion Control	% of stormwater control plans reviewed within 10 working days	Performance measure	98%	
Utilities and Engineering - Code Compliance	% of code compliance cases that were closed due to voluntary compliance or within 2 site visits	Performance measure	100%	83.49%
Utilities and Engineering - Permit Center	% (Valid) Customer Complaint Rate (Permit Center)	Performance measure	1.0%	0.03%
Utilities and Engineering - Permit Center	% of complaints responded to within 2 business days	Performance measure	98%	100.00%
Utilities and Engineering- Solid Waste	Solid Waste will prepare an annual report on disposal tonnages and airspace in order to plan for future cell construction	Accountability measure	1.00	0.50

## BUILDING SERVICES

Fiscal Year 2023/24 Outcomes	Year-End FY23/24	Actual FY 22/23	Actual FY 21/22
1. Ensure customers receive quality customer service from Building Services Officials by: <ul style="list-style-type: none"> <li>a. Performing requested inspections, not to exceed two-business day scheduling per North Carolina General Statute, or on the contractor's requested inspection date.</li> <li>b. Maintaining a substantiated complaint rate of less than 1 per 3,000 inspections performed.</li> <li>c. Responding to 98 percent of all customer service complaints within 24 hours.</li> </ul>	<b>Partially Achieved</b> <ul style="list-style-type: none"> <li>a. Due to workload, the two-day requirement was exceeded for inspections frequently.</li> <li>b. Achieved</li> <li>c. Achieved.</li> </ul>	<b>Partially Achieved</b> <ul style="list-style-type: none"> <li>a. 108 days with requested inspections in excess of 2 days</li> <li>b. Achieved</li> <li>c. Achieved</li> </ul>	<b>Partially Achieved</b> <ul style="list-style-type: none"> <li>a. 46 days with requested inspections in excess of 2 days</li> <li>b. Achieved</li> <li>c. Achieved</li> </ul>
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.	<b>No Data</b> <p>Migration to the new permitting software, and still in the process of rebuilding reports. No data at this time.</p>	<b>Achieved</b> <p>Avg. 7.28 days</p>	<b>Achieved</b> <p>Avg. 6.55 days</p>
3. Ensure customers receive quality customer service from Plan Review officials by: <ul style="list-style-type: none"> <li>a. Maintaining a substantiated complaint rate of less than 1 per 500 plans reviewed.</li> <li>b. Responding to 98 percent of all customer service complaints within 24 hours.</li> </ul>	<b>Achieved</b>	<b>Achieved</b>	<b>Achieved</b>
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.	<b>No Data</b> <p>Migration to the new permitting software, and still in the process of rebuilding reports. No data at this time.</p>	<b>Achieved</b> <p>100%</p>	<b>Not Achieved</b> <p>99.43%</p>

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.	Achieved	Achieved	Achieved
6. To protect the public welfare, Building Services will respond to 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.	Achieved	Achieved	Achieved

## PERMIT CENTER

Fiscal Year 2023/24 Outcomes	Year-End 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.	Achieved	Achieved	Achieved
2. Maintain quality customer service by responding to 98 percent of all customer service complaints within 24 hours.	Achieved	Achieved	Achieved

## EROSION CONTROL

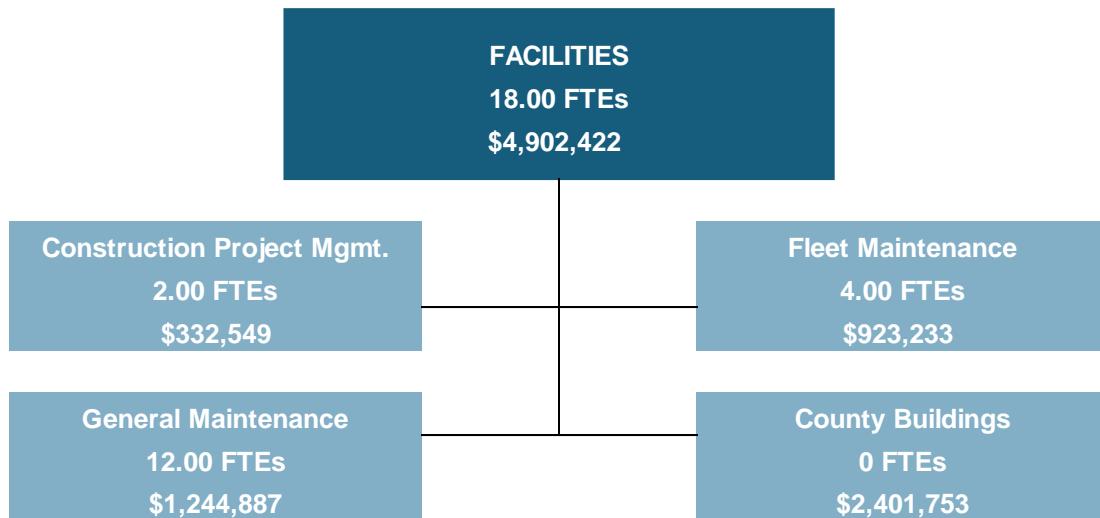
Fiscal Year 2023/24 Outcomes	Year-End FY 23/24	Actual FY 22/23	Actual FY 21/22
1. Provide timely plan review services by reviewing 100 percent of all complete sedimentation and erosion control plans within 10 working days. Meeting this outcome will expedite the plan review and permitting process, thereby promoting Catawba County's economic development.	<b>No Data</b> Migration to the new permitting software, and still in the process of rebuilding reports. No data at this time.	<b>Not Achieved</b> Due to 16 plans in May covering 644 acres. 12 of these plans were not reviewed within the 10-day time frame.	<b>Achieved</b> Average review period of 5.23 days

<p>2. Ensure citizens receive quality customer service from Erosion Control staff by:</p> <ol style="list-style-type: none"> <li>Maintaining a substantiated complaint rate of less than 1 per 50 erosion control plans reviewed.</li> <li>Responding to 98 percent of all customer service complaints within 24 hours.</li> </ol>	<b>Achieved</b>	<b>Achieved</b> 0 substantiated complaints received	<b>Achieved</b> 0 substantiated complaints received
<p>3. In accordance with the Watershed Protection District Section 44-434 of the Unified Development Ordinance; 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.</p>	<b>Achieved</b> 1 stormwater plan has been reviewed within 10 days.	<b>Achieved</b> 2 stormwater plan has been reviewed with an average of 5.5 days	<b>Achieved</b> 3 stormwater plans have been reviewed with an average review time of 5.24 days.

## LOCAL CODE COMPLIANCE

Fiscal Year 2023/24 Outcomes	Year-End FY 23/24	Actual FY 22/23	Actual FY 21/22
<p>1. Ensure citizens receive quality customer service from Local Code Compliance staff by responding to 98 percent of all customer complaints within 24 hours.</p>	<b>Achieved</b>	<b>Achieved</b>	<b>Achieved</b>
<p>2. Code Compliance will open a minimum of 325 new cases for investigation.</p>	<b>Achieved</b> 370 cases	<b>Achieved</b> 338 new cases for investigation	<b>Achieved</b> 446 new cases for investigation

# 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

	2023/24 Actual	2024/25 Current	2025/26 Requested	2025/26 Adopted	Percent Change
<b>Revenues</b>					
1/4 Cent Sales Tax	\$159,952	\$0	\$0	\$0	0%
Local	\$68,174	\$73,419	76,551	76,551	4.3%
Charges & Fees	8,134	5,000	5,000	5,000	0.0%
Miscellaneous	1,210	0	0	50,000	0%
General Fund	4,061,614	4,607,889	4,901,446	4,770,871	3.5%
<b>Total</b>	<b>\$4,299,084</b>	<b>\$4,686,308</b>	<b>\$4,982,997</b>	<b>\$4,902,422</b>	<b>4.6%</b>
<b>Expenses</b>					
Personal Services	\$1,591,614	\$1,690,383	\$1,817,857	\$1,817,857	7.5%
Supplies & Operations	2,629,018	2,940,925	3,026,240	3,029,565	3.0%
SBITA	2,845	0	0	0	0%
Capital	75,607	55,000	138,900	55,000	0.0%
<b>Total</b>	<b>\$4,299,084</b>	<b>\$4,686,308</b>	<b>\$4,982,997</b>	<b>\$4,902,422</b>	<b>4.6%</b>
<b>Expenses by Division</b>					
Construction Project Management	297,095	310,381	332,549	332,549	7.1%
Fleet Maintenance	873,848	805,258	876,858	923,233	14.7%
General Maintenance	1,090,240	1,188,516	1,299,887	1,244,887	4.7%
County Buildings	2,037,901	2,382,153	2,473,703	2,401,753	0.8%
<b>Total</b>	<b>\$4,299,084</b>	<b>\$4,686,308</b>	<b>\$4,982,997</b>	<b>\$4,902,422</b>	<b>4.6%</b>
<b>Employees</b>					
Permanent	18.00	18.00	18.00	18.00	0.0%
Hourly	0.40	0.40	0.40	0.40	0.0%
<b>Total</b>	<b>18.40</b>	<b>18.40</b>	<b>18.40</b>	<b>18.40</b>	<b>0.0%</b>

The budget includes increases related to planned compensation changes, utilities, and maintenance / repair costs.

## PERFORMANCE MEASUREMENT

Dept./Division	Fiscal Year 2025/26 Measures	Type	Target	Mid-year 25
Facilities - Building Maint.	% of preventive maintenance services for County owned buildings, life safety systems, emergency power, and HVACs performed on time	Performance measure	80%	82.5%
Facilities - Fleet Maint.	% of preventive maintenance services performed within two working days of the scheduled service	Performance measure	80%	100.0%
Facilities - Fleet Maint.	% of County vehicles repaired within three working days	Performance measure	100%	100.0%
Facilities - Fleet Maint.	# of hours per employee of productive "wrench time"	Performance measure	1,225	652

## FLEET MAINTENANCE

Fiscal Year 2023/24 Outcomes	Year-End FY 23/24	Actual FY 22/23	Actual FY 21/22
<p>1. Provide the proper care and maintenance of vehicles by:</p> <ul style="list-style-type: none"> <li>a. Scheduling and completing 98 percent of all preventive maintenance services within two working days of the scheduled service, as evidenced by work orders.</li> <li>b. Scheduling, diagnosing, and affecting repairs on 97 percent of all County vehicles within three working days, as evidenced by work orders.</li> </ul>	<b>Achieved</b> a. 98% b. 98%	<b>Achieved</b> a. 98% b. 98%	<b>Achieved</b>
<p>2. Provide roadside emergency service to County owned vehicles during normal working hours (8:00 a.m. – 5:00 p.m., Monday – Friday), by:</p> <ul style="list-style-type: none"> <li>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.</li> <li>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.</li> </ul>	<b>Achieved</b> a. 100% b. 100%	<b>Achieved</b> a. 100% b. 100%	<b>Achieved</b> a. 100% b. 100%

<p>3. Provide 24 hours, 365 days a year, on call roadside emergency service to County-owned vehicles after normal working hours, by:</p> <ul style="list-style-type: none"> <li>a. Responding to and repairing or recovering 98 percent of in-County roadside emergencies within two hours of notification, as evidenced by work orders.</li> <li>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</li> </ul>	<b>Achieved</b> a. 100% b. 100%	<b>Achieved</b> a. 100% b. 100%	<b>Achieved</b> a. 100% b. 100%
<p>4. Provide adequate tire, parts, and fuel inventories by:</p> <ul style="list-style-type: none"> <li>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.</li> <li>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.</li> <li>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.</li> </ul>	<b>Achieved</b> a. 100% b. 100% c. 100%	<b>Achieved</b> a. 99% b. 99% c. 99%	<b>Achieved</b> a. 99% b. 99% c. 99%
<p>5. Advise and assist, when requested, with vehicle replacement schedules and specification documentation for new vehicle procurement by responding to 100 percent of all departments requests and completing written specifications of new vehicles within 10 working days, as evidenced by departmental surveys.</p>	<b>Achieved</b>	<b>Achieved</b>	<b>Achieved</b>
<p>6. Assist all departments with vehicle and driver management by advising, 100 percent of the time, each department of vehicle neglect or abuse.</p>	<b>Achieved</b>	<b>Achieved</b>	<b>Achieved</b>

7. Meet baseline expectation of 1,225 hours per employee for productive “wrench time”.	Achieved	Achieved	Achieved
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## FACILITY MAINTENANCE

Fiscal Year 2023/24 Outcomes	Year-End 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.	Achieved 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.	Achieved 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.	Achieved 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.	Achieved 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: 480050

	2023/24 Actual	2024/25 Current	2025/26 Requested	2025/26 Adopted	Percent Change
<b>Revenues</b>					
General Fund	6,523,176	6,501,315	6,601,578	6,560,338	0.9%
<b>Total</b>	<b>\$6,523,176</b>	<b>\$6,501,315</b>	<b>\$6,601,578</b>	<b>\$6,560,338</b>	<b>0.9%</b>
<b>Expenses</b>					
Carolina Land & Lakes	\$10,000	\$10,000	\$15,000	\$0	0%
Chamber - Entrepreneur Support	7,500	7,500	7,500	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	20,000	20,000	0%
Economic Development Commission	376,044	411,624	422,475	422,475	3%
EDC - Apple	5,210,159	4,214,312	4,321,777	4,296,537	2%
EDC - Cataler	0	166,750	166,750	166,750	0%
EDC - Comm Scope	0	0	232,875	232,875	0%
EDC - Corning	172,500	1,067,861	819,375	819,375	-23%
EDC - Design Foundry	8,289	9,007	0	0	0%
EDC - Euromarket Design Inc	103,604	110,688	110,688	110,688	0%
EDC - GKN Driveline Maiden	169,006	55,247	0	0	0%
EDC - M & P (Certainteed)	0	0	27,497	27,497	0%
EDC - Pasta Piccinini	0	8,625	0	0	0%
EDC - Poppleman Plastics	0	74,391	74,161	74,161	0%
EDC - Pregis Polymask	0	32,262	32,262	32,262	0%
EDC - Prysmian Cables & System	217,421	0	0	0	0%
EDC- RMC Advanced Technology	5,000	19,694	0	0	0%
EDC - Sherrills Furniture	30,000	0	0	0	0%
EDC - Steel Warehouse of NC LLC	0	0	50,111	50,111	0%
EDC - TC Corriher Implement	(7,803)	0	0	0	0%
EDC - Technibilt, Ltd.	0	0	22,914	22,914	0%
EDC - WestRock Converting LLC	85,181	162,194	135,161	135,161	-17%
NC Wildlife Commission	6,000	6,000	6,000	6,000	0%
WPCOG - Dues	74,672	85,178	85,904	85,904	1%
WPCOG - Admin Services	0	13,250	23,384	23,384	76%
WPCOG - Placer AI	8,950	0	0	0	0%
WPCOG - Water Resources Committee	14,653	14,732	14,744	14,744	0%
Sister Cities	500	500	500	500	0%
<b>Total</b>	<b>\$6,523,176</b>	<b>\$6,501,315</b>	<b>\$6,601,578</b>	<b>\$6,560,338</b>	<b>1%</b>

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 in this cost center.

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 eliminated.

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.

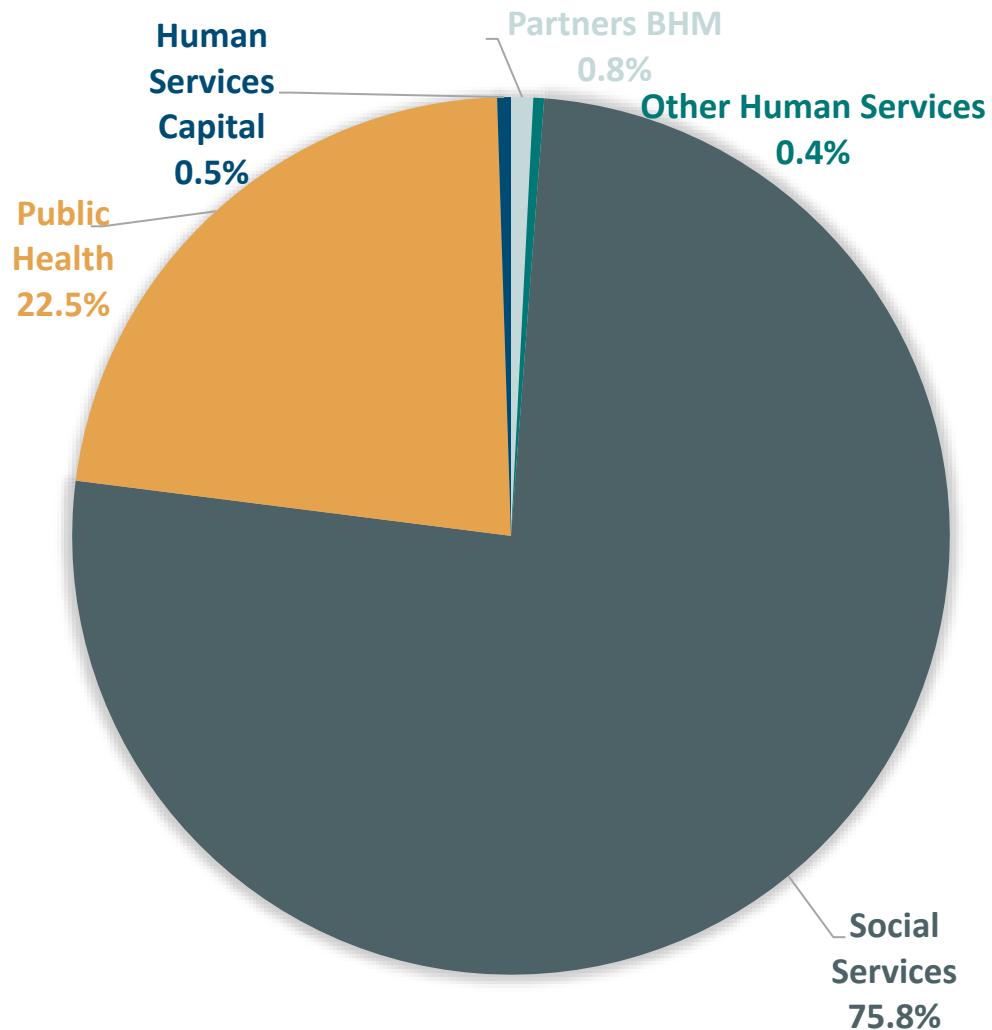
Funding for the Western Piedmont Council of Governments increased.



# HUMAN SERVICES

The Human Services' budget of \$63,184,516 is 19.8 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 \$47,895,098 support human needs, and Public Health is projected to expend \$14,206,418 for delivery and assurance of public health services. Other Human Resources include the Medical Examiner and is funded at \$250,000 this fiscal year. \$513,000 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

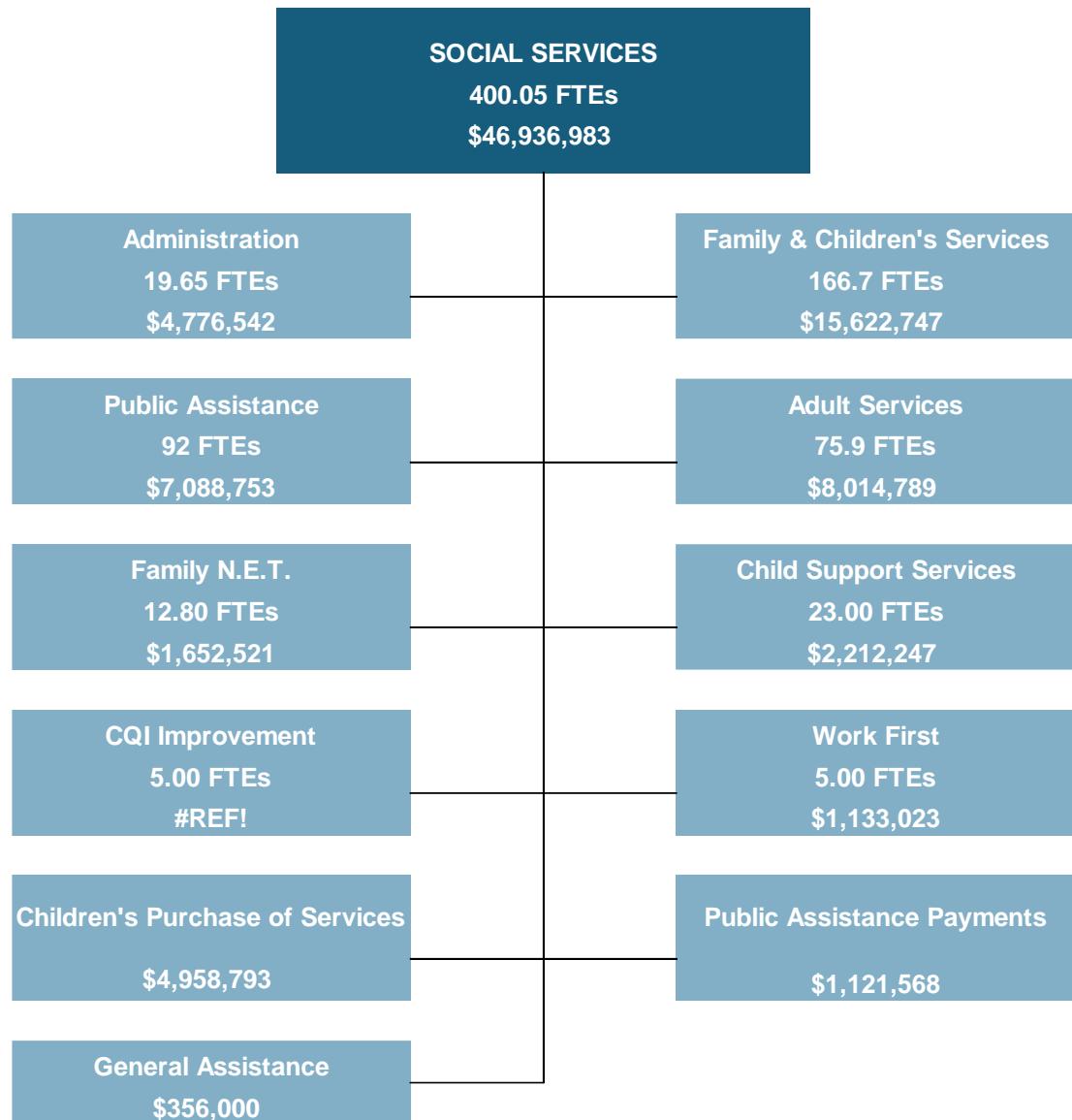
Organization: 530900

	2023/24 Actual	2024/25 Current	2025/26 Requested	2025/26 Adopted	Percent Change
<b>Revenues</b>					
ABC 5 Cents Per Bottle	\$74,164	\$75,000	\$75,000	\$75,000	0.0%
ABC Profits	181,000	84,000	105,000	105,000	25.0%
General Fund	437,348	156,000	333,000	333,000	113.5%
<b>Total</b>	<b>\$692,512</b>	<b>\$315,000</b>	<b>\$513,000</b>	<b>\$513,000</b>	<b>62.9%</b>
<b>Expenses</b>					
Mental Health Services	\$512,559	\$155,000	\$333,000	\$333,000	114.8%
Mental Health ABC Board Contract	179,953	160,000	180,000	180,000	12.5%
<b>Total</b>	<b>\$692,512</b>	<b>\$315,000</b>	<b>\$513,000</b>	<b>\$513,000</b>	<b>62.9%</b>

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 \$180,000 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 increase in Fiscal Year 2025/26 recommended funding reflects the spending down of Catawba County fund balance being held by Partners HM. The County will look to return funding to the FY24 levels once Partners has exhausted the County's available fund balance.

# 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 childcare, 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

	2023/24 Actual	2024/25 Current	2025/26 Requested	2025/26 Adopted	Percent Change
<b>Revenues</b>					
Federal	\$15,668,913	\$16,171,085	\$16,748,547	\$16,748,547	3.6%
State	2,960,049	3,481,638	3,596,536	3,596,536	3.3%
Federal & State	3,937,746	4,339,095	4,436,420	4,436,420	2.2%
Local	1,111,098	1,422,936	1,282,284	1,282,284	-9.9%
Charges & Fees	40,120	57,100	61,100	61,100	7.0%
Miscellaneous	353,819	543,050	594,200	594,200	9.4%
Special Contingency	0	1,200,000	1,200,000	1,200,000	0.0%
SBITA	244,762	0	0	0	0%
General Fund	15,845,512	18,468,689	19,572,011	19,572,011	6.0%
<b>Total</b>	<b>\$40,162,019</b>	<b>\$45,683,593</b>	<b>\$47,491,098</b>	<b>\$47,491,098</b>	<b>4.0%</b>
<b>Expenses</b>					
Personal Services	\$31,117,434	\$33,140,671	\$34,898,038	\$34,898,038	5.3%
Supplies & Operations	8,478,668	11,432,274	11,251,560	11,251,560	-1.6%
Capital	110,112	83,500	83,500	83,500	0.0%
SBITA	443,493	58,000	58,000	58,000	0.0%
Special Contingency	0	1,200,000	1,200,000	1,200,000	0.0%
<b>Total</b>	<b>\$40,149,707</b>	<b>\$45,914,445</b>	<b>\$47,491,098</b>	<b>\$47,491,098</b>	<b>3.4%</b>
<b>Expenses by Division</b>					
Administration	\$3,708,144	\$4,719,325	\$4,776,542	\$4,776,542	1.2%
CQI Improvement	\$564,488	\$486,187	\$554,115	\$554,115	14.0%
Family & Childrens Services	14,083,168	15,670,306	15,622,747	15,622,747	-0.3%
Family Net	1,348,982	1,401,423	1,652,521	1,652,521	17.9%
Work First	843,720	1,134,479	1,133,023	1,133,023	-0.1%
Adult Services	6,912,042	7,425,103	8,014,789	8,014,789	7.9%
Public Assistance	6,171,729	6,481,621	7,088,753	7,088,753	9.4%
Child Support	1,955,579	2,061,640	2,212,247	2,212,247	7.3%
General Assistance	150,073	356,000	356,000	356,000	0.0%
Public Assistance Payments	932,502	1,019,568	1,121,568	1,121,568	10.0%
Children's Purchase of Service	3,479,280	5,158,793	4,958,793	4,958,793	-3.9%
<b>Total</b>	<b>\$40,149,707</b>	<b>\$45,914,445</b>	<b>\$47,491,098</b>	<b>\$47,491,098</b>	<b>3.4%</b>
<b>Employees</b>					
Permanent	395.40	398.65	400.05	400.05	0.4%
Hourly	7.97	8.46	9.94	9.94	17.5%
<b>Total</b>	<b>403.37</b>	<b>407.11</b>	<b>409.99</b>	<b>409.99</b>	<b>0.7%</b>

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 1.4 additional FTEs funded by grants and non-local funds.

Outcome Achievements				
Fiscal Year	Total Outcomes	Achieved	Not Achieved	Success Rate
2023/24	52	51	1	98%
2022/23	52	51	1	98%
2021/22	53	48	5	91%

## PERFORMANCE MEASUREMENT

Dept./Division	FY2025/26 Measures	Type	Target	Mid-year 25
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%	91%
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%	100%
DSS - Family and Children Services - Investigations/Assessments	% of screened-in reports initiated by the county within the required timeframe	Performance Measure	84%	85%
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 maltreatment	Performance Measure	87%	93%
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%	100%
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%	
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%	99%
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%	97%
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%	94%
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%	100%

DSS - Family and Children Services - Permanency Planning (Foster Care and Family Builders)	# of new foster families licensed	Process Measure	6	4.00
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%	94%
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%	93%
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%	100%
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%	99%
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%	97%
DSS - Adult Services - Adult Social Work-Senior Nutrition	# of nutritious meals served by the Senior Nutrition Program	Process Measure	112,000	57,696.00
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%	99%
DSS - Child Support	% of current child support paid	Performance Measure	60%	69%
DSS - Child Support	% of child support cases that are under an order	Performance Measure	86%	96%
DSS - Child Support	% of paternities established for children born out of wedlock	Performance Measure	94%	95%
DSS - Child Support	% of Child Support cases that received a payment towards arrears	Performance Measure	60%	60%
DSS - Child Support	% of annual goal of total child support collections.	Performance Measure	90%	49%
DSS - Family Support - Work First	% of Work First applications processed within 45 days of receipt	Performance Measure	95%	100%
DSS - Family Support - Work First	% of Work First recertifications processed no later than the last day of the current recertification period	Performance Measure	95%	97%
DSS - Family Support - FNS	% of regular FNS applications processed within 25 days from the date of the application	Performance Measure	95%	99%
DSS - Family Support - FNS	% of expedited FNS applications processed timely (within 4 calendar days)	Performance Measure	95%	98%

DSS - Family Support - FNS	% of FNS recertifications processed on timely	Performance Measure	95%	100%
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%	100%
DSS - Family Support - Program Integrity/Q&T	% of Program Integrity claims established within 180 days of the date of discovery	Performance Measure	90%	100%
DSS - Family Support - Program Integrity/Q&T	Total funds collected as a result of program integrity investigations of known and suspected overpayment situations, causing referral for prosecution and/or collections of state, county and federal funds	Process Measure	200,000	NEW
DSS - Family Support - Family Medicaid	Average # of days to process Family Medicaid applications (State requirement to process within 45 days)	Performance Measure	30	20.71
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%	95%
DSS - Family Support - Adult Medicaid	% of cases reviewed by internal quality control review that assure that families are receiving the correct benefits	Performance Measure	93%	95%
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%	90%
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%	98%
DSS - Family Support -Medicaid	# Medicaid cases reviewed to ensure the accuracy of benefits provided to citizens of Catawba County	Process Measure	1,200	NEW
DSS - Family Support - Daycare	% of Child Care Subsidy applications processed within 30 calendar days of the application date	Performance Measure	95%	100%
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%	100%
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%	100%

## ADMINISTRATION

Fiscal Year 2023/24 Outcomes	Year-End 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)	<b>Achieved</b> \$144,715 of financial or time savings.	<b>Achieved</b> \$113,489 of financial or time savings.	<b>Achieved</b> \$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.	<b>Achieved</b> 100%	<b>Achieved</b> 100%	<b>Achieved</b> 100%
3. 50% (200/400) of Social Services staff will participate in a Diversity Awareness event.	<b>Achieved</b> 69%	<b>Achieved</b> 100%	<b>Achieved</b> 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)	<b>Achieved</b> 92.5%	<b>Achieved</b> 95.7%	<b>Achieved</b> 100%

## CQI QUALITY TEAM

Fiscal Year 2023/24 Outcomes	Year-End 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, recertifications, changes, terminations, denials, and targeted reviews.	<b>Achieved</b> 1,583 completed	<b>Achieved</b> 1,544 completed	<b>Achieved</b> 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.	<b>Achieved</b> 100%	<b>Achieved</b> 100%	<b>Achieved</b> 100%

## CHILD PROTECTIVE SERVICES (CPS)

Fiscal Year 2023/24 Outcomes	Year-End 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.	<b>Achieved</b> 100%	<b>Achieved</b> 100%	<b>Achieved</b> 99%
2. The County will initiate 84% of all screened in reports within required timeframes. (MOU)	<b>Achieved</b> 85%	<b>Achieved</b> 86%	<b>Achieved</b> 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	<b>Achieved</b> 100%	<b>Achieved</b> 100%	<b>New Outcome in FY 2022-23</b>
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)	<b>Achieved</b> 12%	<b>Achieved</b> 13%	<b>Not Achieved</b> 13.2%

## CHILDREN'S DAY CARE

Fiscal Year 2023/24 Outcomes	Year-End 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.	<b>Achieved</b> 99%	<b>Achieved</b> 100%	<b>Achieved</b> 99.7%

## PREVENTION

Fiscal Year 2023/24 Outcomes	Year-End 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)	<b>Achieved</b> 100%	<b>Achieved</b> 99%	<b>Achieved</b> 100%

## FC TEAMS/FAMILY PRESERVATION

Fiscal Year 2023/24 Outcomes	Year-End 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)	<b>Achieved</b> 100%	<b>Achieved</b> 100%	<b>Achieved</b> 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)	<b>Achieved</b> 99%	<b>Achieved</b> 99%	<b>Achieved</b> 99%
3. When a child enters foster care 75% of the Initial Child Education Status forms (DSS-5245) will be completed within 7 calendar days of a child entering care. (Foster Care)	<b>Achieved</b> 86%	<b>Achieved</b> 99%	<b>Achieved</b> 100%

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.	<b>Achieved</b> 36.66 hours	<b>Achieved</b> 35.78 hours	<b>Achieved</b> 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)	<b>Achieved</b> 98%	<b>Achieved</b> 98%	<b>Achieved</b> 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)	<b>Achieved</b> 98%	<b>Achieved</b> 92%	<b>Achieved</b> 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)	<b>Achieved</b> 0%	<b>Achieved</b> 0%	<b>Achieved</b> 0%
8. Increase the number of children exiting foster care for reunification from 20% to 25% by the end of the Fiscal Year.	<b>Achieved</b> 30%	<b>Not Achieved</b> 24%	<b>Achieved</b> 25%
9. License 4 new kinship families during the Fiscal Year.	<b>Achieved</b> 9 new families	<b>Achieved</b> 6 new families	<b>Achieved</b> 13 new families
10. License 6 new foster (non-kinship, non-adoptive) families during the Fiscal Year.	<b>Achieved</b> 7 new families	<b>Achieved</b> 10 new families	<b>Achieved</b> 11 newly licensed Foster Families

## TEEN UP/HEART

Fiscal Year 2023/24 Outcomes	Year-End 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)	<b>Achieved</b> 100%.	<b>Achieved</b> 100%.	<b>Achieved</b> 94%.

## POST ADOPTION STATE REGIONAL G

Fiscal Year 2023/24 Outcomes	Year-End 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	<b>Achieved</b> 100%	<b>Achieved</b> 100%	<b>Achieved</b> 96%

implication of childhood trauma as measured by self-report retrospective scaling questionnaire. (Post Care)			
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## FAMILYNET ADMINISTRATION

Fiscal Year 2023/24 Outcomes	Year-End 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)	Achieved 96%	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)	Achieved 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.	Achieved 100%	Achieved 100%	Achieved 100%

## WORK FIRST

Fiscal Year 2023/24 Outcomes	Year-End 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.	Achieved 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.	Achieved 100%	Achieved 100%	Achieved 100%

3. The County will process 95% of Work First applications within 45 days of receipt. (MOU)	<b>Achieved</b> 100%	<b>Achieved</b> 100%	<b>Achieved</b> 100%
4. The County will process 95% of Work First recertifications no later than the last day of the current recertification period. (MOU)	<b>Achieved</b> 100%	<b>Achieved</b> 100%	<b>Achieved</b> 99%

## ADULT SERVICES

Fiscal Year 2023/24 Outcomes	Year-End 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)	<b>Achieved</b> 98%	<b>Achieved</b> 99%	<b>Achieved</b> 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)	<b>Achieved</b> 100%	<b>Achieved</b> 100%	<b>Achieved</b> 100%
3. The County will complete 95% of APS evaluations involving allegations of abuse or neglect within 30 days of the report. (MOU)	<b>Achieved</b> 99%	<b>Achieved</b> 99%	<b>Achieved</b> 99%
4. The County will complete 85% of APS evaluations involving allegations of exploitations within 45 days of the report. (MOU)	<b>Achieved</b> 100%	<b>Achieved</b> 100%	<b>Achieved</b> 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)	<b>Achieved</b> 128,956	<b>Achieved</b> 133,364	<b>Achieved</b> 114,759
6. The County will achieve 67% of current child support paid. (MOU)	<b>Achieved</b> 69.65%	<b>Achieved</b> 69.66%	<b>Achieved</b> 69%
7. The County will achieve 86% of child support cases that are under an order. (MOU)	<b>Achieved</b> 95.59%	<b>Achieved</b> 93.55%	<b>Achieved</b> 92%
8. The County will achieve 94% of paternities established for children born out of wedlock. (MOU)	<b>Achieved</b> 100%	<b>Achieved</b> 101.52%	<b>Achieved</b> 101%
9. The County will achieve 60% of cases that received a payment towards arrears. (MOU)	<b>Achieved</b> 68.93%	<b>Achieved</b> 70.80%	<b>Achieved</b> 72%
10. The County will meet 94% of its annual goal of total child support collections.	<b>Achieved</b> 99.71%	<b>Achieved</b> 96.50%	<b>Achieved</b> 96%

## MEDICAID ADMINISTRATION

Fiscal Year 2023/24 Outcomes	Year-End 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.	Achieved 21 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.	Achieved 95%	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 96%	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)	Achieved 89%	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)	Achieved 92%	Achieved 92%	Achieved 98%

## NUTRITION

Fiscal Year 2023/24 Outcomes	Year-End 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)	Achieved 98.97%	Achieved 99%	Achieved 99%
2. The County will process 95% of expedited FNS applications timely (within 4 calendar days). (MOU)	Achieved 98.06%	Achieved 99%	Achieved 99%
3. The County will ensure that 95% of FNS recertifications are processed on time, each month. (MOU)	Achieved 99.51%	Achieved 99%	Achieved 99%
4. The County will process approved applications within 8 workdays or less (as compared to the State/Federal goal of 25 days).	Achieved 4.45 workday average	Achieved 4.99 workday average	Achieved 4 workday average

## PUBLIC ASSISTANCE ADMINISTRATION

Fiscal Year 2023/24 Outcomes	Year-End FY 23/24	Actual FY 22/23	Actual FY 21/22
1. The County will process 95% of Crisis Intervention Program (CIP) applications	Achieved 98%	Achieved 100%	Achieved 99%

within one (1) business day for applicants with no heat or cooling source. (MOU)			
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)	<b>Achieved</b> 99%	<b>Achieved</b> 99%	<b>Achieved</b> 99%

# PUBLIC HEALTH

## DEPARTMENT DESCRIPTION

<b>PUBLIC HEALTH</b> 119.00 FTEs \$14,206,418	
<b>Administration</b> 9.00 FTEs \$1,767,573	<b>Clinical Services</b> 24.90 FTEs \$2,886,097
<b>Women, Infants, &amp; Children</b> 16.00 FTEs \$1,303,894	<b>School Nurses</b> 30.00 FTEs \$3,114,053
<b>Child Health</b> 6.70 FTEs \$272,397	<b>Environmental Health</b> 19.00 FTEs \$2,340,266
<b>Maternal Health</b> 0.00 FTEs \$144,612	<b>Laboratory</b> 1.25 FTEs \$170,268
<b>Health Promotion &amp; Strategy</b> 4.00 FTEs \$549,216	<b>Bioterrorism/Preparedness</b> 0.75 FTEs \$109,191
<b>Dental Health</b> 0.00 FTEs \$12,150	<b>CDC PH Infrastructure Grant</b> 1.00 FTEs \$363,708
<b>Pregnancy Care Management</b> 4.40 FTEs \$525,703	<b>OBCM Grant</b> 1.00 FTEs \$106,206
<b>Opioid Settlement</b> 1.00 FTEs \$163,936	

## **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 - 580900

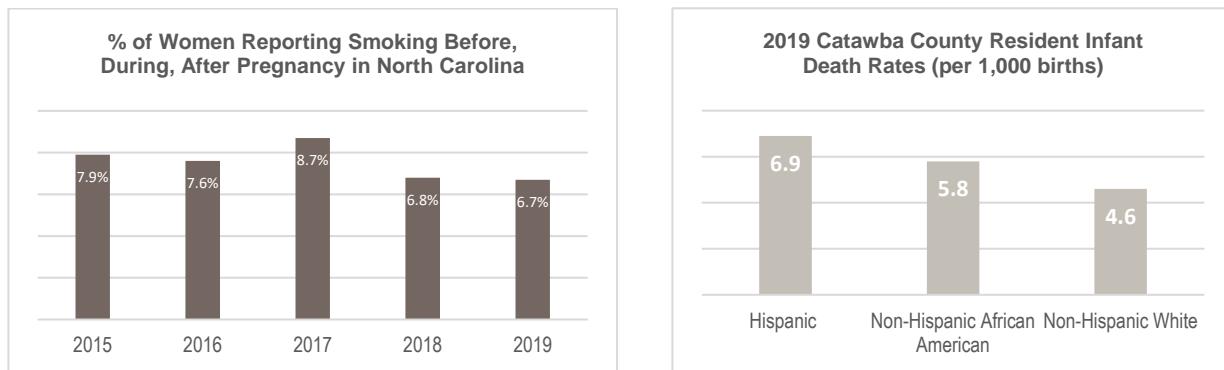
	2023/24 Actual	2024/25 Current	2025/26 Requested	2025/26 Adopted	Percent Change
<b>Revenues</b>					
Federal	\$463,735	\$824,957	\$400,641	\$400,641	-51.4%
State	1,182,158	1,262,709	1,315,574	1,315,574	4.2%
Federal & State	1,695,652	1,502,042	1,512,708	1,512,715	0.7%
Local	975,332	873,037	806,065	806,065	-7.7%
Charges & Fees	1,277,212	1,837,400	1,837,400	1,837,400	0.0%
Miscellaneous	9,249	15,720	15,720	15,720	0.0%
From Hospital Reserve	337,454	500,000	500,000	500,000	0.0%
From Opioid Settlement Fund	0	155,000	163,936	163,936	5.8%
Special Contingency	0	500,000	500,000	500,000	0.0%
Fund Balance	0	0	477,826	0	0%
County Share	6,482,530	6,572,953	7,208,440	7,154,367	8.8%
<b>Total</b>	<b>\$12,423,322</b>	<b>\$14,043,818</b>	<b>\$14,738,310</b>	<b>\$14,206,418</b>	<b>1.2%</b>
<b>Expenses</b>					
Personal Services	\$10,180,215	\$11,418,308	\$11,958,113	\$11,914,044	4.3%
Supplies & Operations	1,760,916	2,125,510	2,280,197	1,792,374	-15.7%
SBITA	26,542	0	0	0	0.0%
Capital	451,136	0	0	0	0.0%
Special Contingency	0	500,000	500,000	500,000	0.0%
<b>Total</b>	<b>\$12,418,809</b>	<b>\$14,043,818</b>	<b>\$14,738,310</b>	<b>\$14,206,418</b>	<b>1.2%</b>
<b>Expenses by Division</b>					
Administration	\$1,902,547	\$1,711,491	\$1,922,573	\$1,767,573	3.3%
Environmental Health	1,979,357	2,087,967	2,332,408	2,340,266	12.1%
Maternal Health	150,252	144,012	144,612	144,612	0.4%
Pregnancy Care Management	493,995	473,328	525,703	525,703	11.1%
Laboratory	145,319	159,808	170,268	170,268	6.5%
Child Health	245,304	256,450	272,397	272,397	6.2%
Care Coordination for Children	364,730	495,686	377,148	377,148	-23.9%
School Nurses	2,713,698	2,950,065	3,114,053	3,114,053	5.6%
Dental Health	8,589	12,150	12,150	12,150	0.0%
Bioterrorism/Preparedness	89,829	100,227	109,191	109,191	8.9%
OBCM Grant	94,718	99,564	106,206	106,206	6.7%
Healthy People/Carolinas	0	0	0	0	0%
CDC PH Infrastructure Grant	73,169	395,000	363,708	363,708	-7.9%
Health Promotion & Strategy	406,203	540,850	549,216	549,216	1.5%
Clinical Services	2,661,366	3,164,388	3,208,920	2,886,097	-8.8%
WIC	1,089,733	1,297,832	1,365,821	1,303,894	0.5%
Opioid Coordinator	0	155,000	163,936	163,936	5.8%
<b>Total</b>	<b>\$12,418,809</b>	<b>\$14,043,818</b>	<b>\$14,738,310</b>	<b>\$14,206,418</b>	<b>1.2%</b>
<b>Employees</b>					
Permanent	117.00	119.50	120.50	119.00	-0.4%
Hourly	4.46	7.02	5.18	5.18	-26.2%
<b>Total</b>	<b>121.46</b>	<b>126.52</b>	<b>125.68</b>	<b>124.18</b>	<b>-1.8%</b>

The budget includes one new Environmental Health Specialist beginning at mid-year, funded by repurposing an existing Program Assistant position in WIC. The budget also eliminates a vacant .50 FTE Program Manager position. Other budget increases are driven by inflationary and planned compensation increases.

## PERFORMANCE MEASUREMENT

Dept./Division	Fiscal Year 2025/26 Measures	Type	Target	Mid-year 25
Public Health - School Health	% of school nurse visits among students in school resulting in students being able to return to class	Performance measure	80%	92%
Public Health - Environmental Health	% of reviewed onsite well and septic permits that require no revisions due to staff error	Performance measure	85%	88%
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%	100%
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%	
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%	
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%	100%
Women Infants and Children - WIC	% of pregnant women enrolled in WIC receiving services in the first trimester	Performance measure	40%	38%
Immunizations	% of 2-year old children served by Public Health receiving age-appropriate immunizations	Performance measure	90%	
Tuberculosis Control - TB	% of patients referred to the tuberculosis control program receiving appropriate follow-up care	Performance measure	100%	94%
Communicable Disease - STD	% of Adult Preventive Health Clinic patients diagnosed with gonorrhea or chlamydia receiving treatment within 2 weeks of diagnosis	Performance measure	85%	100%
Family Planning - FP	% of Family Planning patients without a primary care provider receiving a primary care referral	Performance measure	85%	100%
Health Promotion & Strategy, Communicable Disease - STD, Breast & Cervical Cancer Control , Family Planning, Women Infants and Children	% of patients and participants screened for health-related social needs	Performance measure	75%	99%
Community Health Workers - CHWs	% of Community Health Worker referrals resulting in the individual's needs being met	Performance measure	70%	79%
CCPH Laboratory	# of new safety projects implemented to maintain Star Certification status	Process measure	2	2

## 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	Year-End 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.	Achieved 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.	Achieved 94%	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.	Achieved 100%	Achieved 100%	<b>Not Achieved</b> 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	Achieved 90%	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	<b>Not Achieved</b> 37%	New Outcome Fiscal Year 2023/24	

## GOAL 2 – STRENGTHEN CORE PUBLIC HEALTH FUNCTIONS TO PROTECT HEATH 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	Year-End FY 23/24	Actual FY 22/23	Actual FY 21/22
6. 85% of reviewed onsite well and septic permits will require no revisions.	Achieved 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.	Achieved 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%).	Achieved 100%	Achieved 100%	Achieved 100%
9. 85% of patients who begin treatment for latent TB will complete treatment within the recommended time frame.	Achieved 90%	Achieved 90%	Achieved 100%
10. 75% of patients and participants will be screened for health-related social needs	Achieved 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	Achieved 97%	New Outcome Fiscal Year 2023/24	
12. 85% of Family Planning patients without a primary care provider will receive a primary care referral	Achieved 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, county's district attorney, or any superior court judge request it. Deaths requiring an autopsy that occur outside a person's county of residence are the funding responsibility of the State.

Per North Carolina General Statutes, fees for the Medical Examiner and autopsies are currently 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 \$3,625.

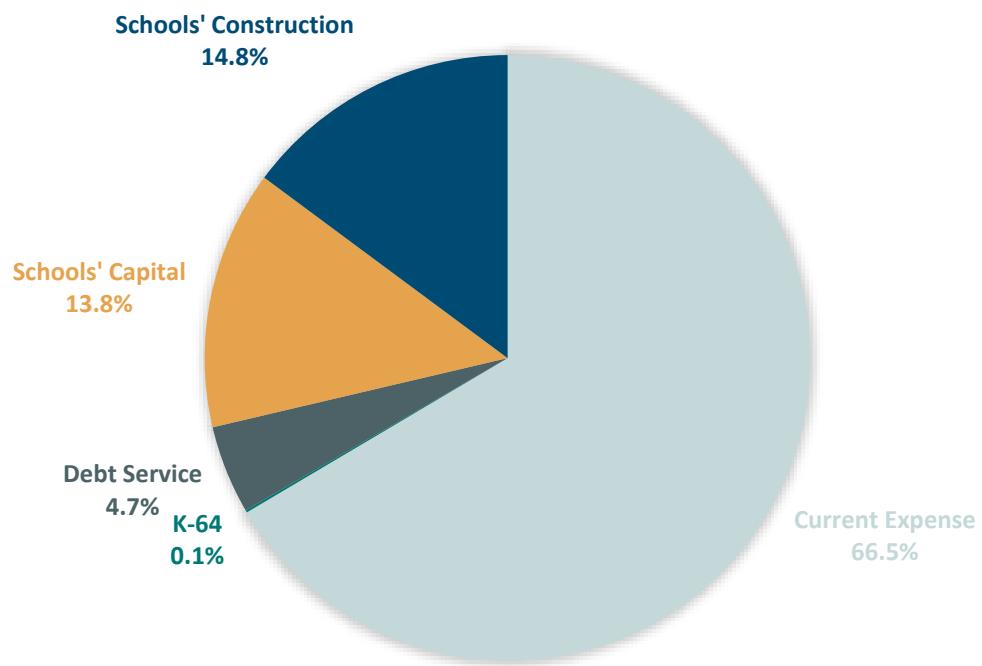
## BUDGET HIGHLIGHTS

OTHER HUMAN SERVICES					Organization: 510050
	2023/24 Actual	2024/25 Current	2025/26 Requested	2025/26 Adopted	Percent Change
<strong>Revenues</strong>					
General Fund	\$181,350	\$200,000	\$250,000	\$250,000	25.0%
<strong>Total</strong>	<strong>\$181,350</strong>	<strong>\$200,000</strong>	<strong>\$250,000</strong>	<strong>\$250,000</strong>	<strong>25.0%</strong>
<strong>Expenses</strong>					
Medical Examiner	\$181,350	\$200,000	\$250,000	\$250,000	25.0%
<strong>Total</strong>	<strong>\$181,350</strong>	<strong>\$200,000</strong>	<strong>\$250,000</strong>	<strong>\$250,000</strong>	<strong>25.0%</strong>

The State increased the fee for autopsies from \$1,750 to \$3,625 last year.

# EDUCATION

The County has budgeted \$94,094,382 or 29.4 percent of the total budget for education expense. This includes \$53,221,026 for current expenses for the three school districts and Catawba Valley Community College (CVCC), \$100,000 in matching funds for the CVCC Scholars Program, and capital and construction expenses total \$26,985,229. The Debt Service amount for education is \$13,253,383. Public education is a major responsibility of County government. Additionally, the budget includes \$534,744 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
	2023/24 Actual	2024/25 Current	2025/26 Requested	2025/26 Adopted	Percent Change
<b>Revenues</b>					
1st 1/2% Sales Tax	\$7,829,937	\$7,786,000	\$8,230,000	\$8,230,000	5.7%
1st 1/2% Sales Tax - Food	994,922	1,348,000	1,490,000	\$1,490,000	10.5%
2nd 1/2% Sales Tax - Food	0	90,000	150,000	\$150,000	66.7%
1/4 Cent Sales Tax	660,803	681,000	694,000	\$694,000	1.9%
General Fund	41,382,414	43,327,866	47,528,237	42,857,026	-1.3%
<b>Total</b>	<b>\$50,868,076</b>	<b>\$53,232,866</b>	<b>\$58,092,237</b>	<b>\$53,321,026</b>	<b>0.2%</b>
<b>Expenses</b>					
<b>Current Expense</b>					
Catawba County Schools	\$31,165,876	\$33,425,082	\$36,528,449	\$34,393,942	2.9%
Lincoln County Students	\$0	\$0	\$250,257	\$0	0%
Hickory City Schools	7,574,280	7,791,615	8,567,605	\$7,820,024	0.4%
Newton-Conover City Schools	5,570,376	5,516,169	5,872,500	\$5,601,060	1.5%
Catawba Valley Community College	5,257,544	5,300,000	5,673,426	\$5,406,000	2.0%
<b>Subtotal</b>	<b>\$49,568,076</b>	<b>\$52,032,866</b>	<b>\$56,892,237</b>	<b>\$53,221,026</b>	<b>2.3%</b>
<b>K-64 Funding</b>					
CVCC Scholarship Program	200,000	100,000	100,000	100,000	0.0%
Transfer to School Capital	1,100,000	1,100,000	1,100,000	0	0%
<b>Subtotal</b>	<b>\$1,300,000</b>	<b>\$1,200,000</b>	<b>\$1,200,000</b>	<b>\$100,000</b>	<b>-91.7%</b>
<b>Grand Total</b>	<b>\$50,868,076</b>	<b>\$53,232,866</b>	<b>\$58,092,237</b>	<b>\$53,321,026</b>	<b>0.2%</b>

## Pupil Allocation

	Catawba	Hickory	Newton-Conover	Total
<b>Per Pupil</b>				
Average Daily Membership (ADM)	16,027	3,644	2,610	22,281
ADM Change from Prior Fiscal Year	133	(61)	(13)	59
Per Pupil Funding Increase	\$43	\$43	\$43	\$43
<b>Funding Change</b>	<b>968,860</b>	<b>28,409</b>	<b>84,891</b>	<b>\$1,082,160</b>
% Change	2.9%	0.4%	1.5%	2.3%
County Base	\$1,838	\$1,838	\$1,838	\$1,838
Teacher Supplement	149	149	149	149
Technology	93	93	93	93
Available for Joint School Programs	66	66	66	66
<b>County Per Pupil Total</b>	<b>\$2,146</b>	<b>\$2,146</b>	<b>\$2,146</b>	<b>\$2,146</b>
Fines & Forfeitures (Fund 292)	24	24	24	24
<b>Total Per Pupil</b>	<b>\$2,170</b>	<b>\$2,170</b>	<b>\$2,170</b>	<b>\$2,170</b>
<b>Total</b>				
County Base	\$29,457,626	\$6,697,672	\$4,797,180	\$40,952,478
Teacher Supplement	2,388,023	542,956	388,890	3,319,869
Technology	1,490,511	338,892	242,730	2,072,133
Available for Joint School Programs	1,057,782	240,504	172,260	1,470,546
<b>County Total</b>	<b>\$34,393,942</b>	<b>\$7,820,024</b>	<b>\$5,601,060</b>	<b>\$47,815,026</b>
Fines & Forfeitures (Fund 292)	384,648	87,456	62,640	534,744
<b>Total</b>	<b>\$34,778,590</b>	<b>\$7,907,480</b>	<b>\$5,663,700</b>	<b>\$48,349,770</b>

The budget includes increased operating funding for public schools and CVCC of \$1,188,160 or 2.2 percent.

A \$43 per pupil increase (2 percent) is included for public schools in current expense funding to address operating pressures, resulting in a per-pupil rate of \$2,146 and a total funding increase of \$1,082,160 or 2.3 percent.

A \$106,000 or 2.0 percent operating increase is included for CVCC current expense.

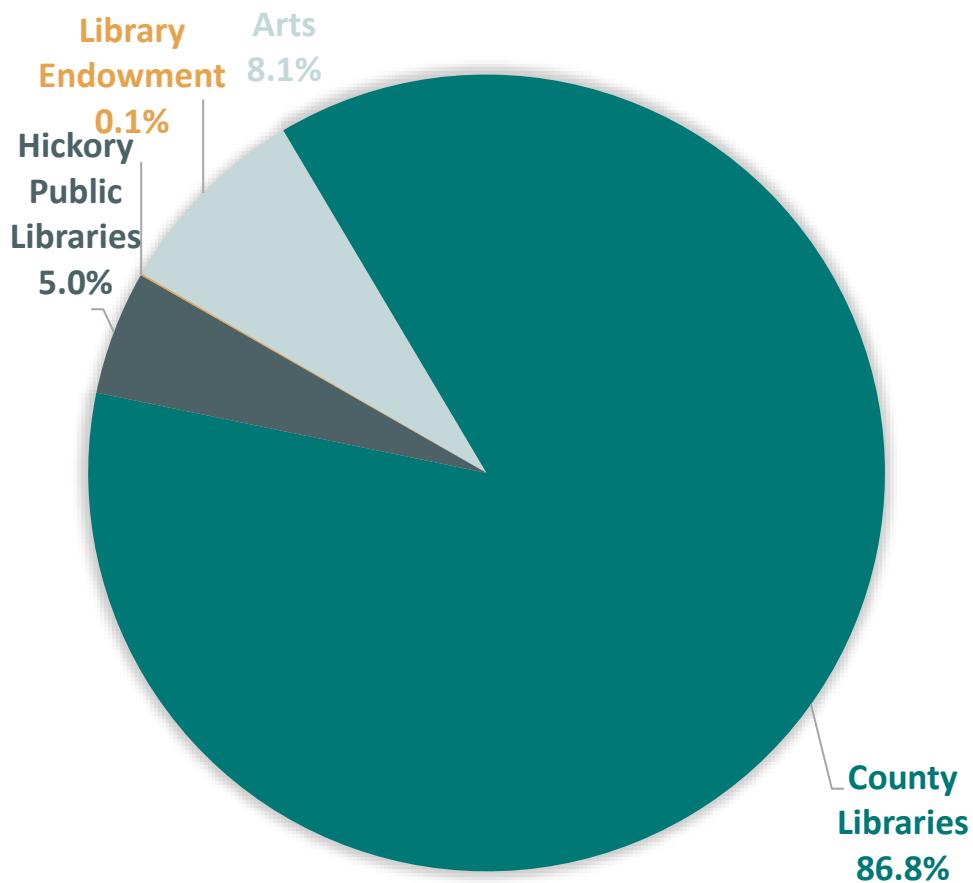
The budget also continues to provide \$100,000 in matching funds for the CVCC Scholars Program to fund scholarships for students to attend CVCC. The budget eliminates \$1.1M toward future Chromebook replacements.

Consistent with Government Accounting Standards Boards (GASB) requirements, fines and forfeitures distributed to public schools are budgeted in a special revenue 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 \$4,803,514 or 1.5 percent of the total expenditures, including a capital project for a new library branch and the Library Endowment Fund. The General Fund portion of the budget is \$4,650,514 or 1.9 percent.



# LIBRARY

## DEPARTMENT DESCRIPTION

LIBRARY	
38.30 FTEs	
\$4,017,318	
Main Library/Administration	
17.50 FTEs	
\$2,080,812	
Pop-Up Library	
1.00 FTEs	
\$101,916	
Sherrills Ford-Terrell	
5.00 FTEs	
\$456,734	
Maiden	
1.50 FTEs	
\$163,491	
St. Stephens	
4.00 FTEs	
\$348,486	
Southwest	
4.00 FTEs	
\$422,855	
Conover	
2.50 FTEs	
\$209,068	
Claremont	
0.80 FTEs	
\$92,170	
Digital Champion Grant	
2.00 FTEs	
\$141,786	

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

	2023/24 Actual	2024/25 Current	2025/26 Requested	2025/26 Adopted	Percent Change
<b>Revenues</b>					
State	\$258,275	\$185,912	\$309,309	\$309,309	66.37%
Local	58,828	71,033	80,918	80,918	13.92%
Charges & Fees	31,293	26,910	29,650	29,650	10.18%
Miscellaneous	2,507	1,695	1,050	1,050	-38.05%
General Fund	3,174,915	3,401,748	3,596,391	3,596,391	5.72%
<b>Total</b>	<b>\$3,525,818</b>	<b>\$3,687,298</b>	<b>\$4,017,318</b>	<b>\$4,017,318</b>	<b>8.95%</b>
<b>Expenses</b>					
Personal Services	\$2,760,999	\$2,929,661	\$3,287,842	\$3,287,842	12.23%
Supplies & Operations	682,012	697,877	729,476	729,476	4.53%
Capital & Debt	82,807	59,760	0	0	0%
<b>Total</b>	<b>\$3,525,818</b>	<b>\$3,687,298</b>	<b>\$4,017,318</b>	<b>\$4,017,318</b>	<b>8.95%</b>
<b>Expenses by Division</b>					
Main Library/Admin.	\$1,951,835	\$2,004,680	\$2,080,812	\$2,080,812	3.80%
Digital Champion Grant	\$0	\$0	\$141,786	\$141,786	0%
Pop-Up Library	88,502	95,925	101,916	101,916	6.25%
Sherrills Ford - Terrell	412,320	431,866	456,734	456,734	5.76%
Maiden	142,940	154,914	163,491	163,491	5.54%
St. Stephens	323,706	330,212	348,486	348,486	5.53%
Southwest	384,082	405,808	422,855	422,855	4.20%
Conover	145,064	175,881	209,068	209,068	18.87%
Claremont	77,369	88,012	92,170	92,170	4.72%
<b>Total</b>	<b>\$3,525,818</b>	<b>\$3,687,298</b>	<b>\$4,017,318</b>	<b>\$4,017,318</b>	<b>8.95%</b>
<b>Employees</b>					
Permanent	35.80	36.30	38.30	38.30	5.51%
Hourly	2.30	1.76	2.08	2.08	18.18%
<b>Total</b>	<b>38.10</b>	<b>38.06</b>	<b>40.38</b>	<b>40.38</b>	<b>6.10%</b>

Outcome Achievements				
Fiscal Year	Total Outcomes	Achieved	Not Achieved	Success Rate
2023/24	16	16	0	100%
2022/23	16	16	0	100%
2021/22	16	16	0	100%

The budget increase is driven by staffing and operational funding related to a Digital Champions Grant approved during the current fiscal year and planned compensation changes.

## PERFORMANCE MEASUREMENT

Dept./ Division	Fiscal Year 2025/26 Measures	Type	Target	Mid-year 25
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%	
Library - Early Literacy	# of early literacy programs during the fiscal year	Process measure	514	259
Library - Early Literacy	# of children registered into the “1,000 Books Before Kindergarten” program	Process measure	230	151
Library - Early Literacy	# of books circulated to local childcare centers and schools	Process measure	6,200	2,970
Library - Summer Learning	% of participants reporting they maintained or increased their reading skills or learned something new	Performance measure	85%	94%
Library - Summer Learning	# of registered children in the annual Summer Learning program	Process measure	950	1,162
Library - Summer Learning	# of registered teens for the annual Summer Learning program	Process measure	300	416
Library - Summer Learning	# of registered adults in the annual Summer Learning program	Process measure	250	468
Library - Summer Learning	# of Summer Learning programs between June 1 and August 30	Process measure	49	119
Library -Support Educational Excellence	% of participants reporting that the collaborative work enhances learning opportunities for students	Performance measure	85%	100%
Library -Support Educational Excellence	# of programs or services that support student learning	Process measure	13	17
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	4600%	5900%
Library - Bridging the Digital Divide	# of technology workshops either in a library location or at a remote site	Process measure	30	15
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%	87%
Library - Bridging the Digital Divide	Average number of people waiting for WiFi hotspots to check out	Process measure	<15	NEW
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%	80%
Library - Workforce Development	# of job and career, resources, or workshops during the fiscal year	Process measure	30	20
Library - Lifelong Learning	# of lifelong learning programs geared toward adults	Process measure	95	122

Library - Lifelong Learning	# of culturally and intellectually diverse displays highlighting library resources	Process measure	84	97
Library - Community Center of Excellence	% of survey respondents rating library customer service as "excellent" or "good"	Performance measure	1	
Library - Community Center of Excellence	% of survey respondents indicating the library adds value to their lives	Performance measure	1	
Library - Community Center of Excellence	# of outreach activities conducted	Process measure	140	89

**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	Year-End 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 share with their child, feel more confident to help their child learn, and will spend more time interacting with their child.	<b>Achieved</b> <ul style="list-style-type: none"><li>• 569 early learning programs virtual / in-person.</li><li>• 100% of parents and caregivers reported they learned something they can share with their children</li><li>• 97% feel more confident helping their children learn</li></ul>	<b>Achieved</b> <ul style="list-style-type: none"><li>• 536 early learning programs virtual / in-person.</li><li>• 95% of parents and caregivers reported they learned something they can share with their children</li><li>• 93% feel more confident helping their children learn</li><li>• 96% intend to spend more time interacting with their children</li><li>• 92% are more aware of resources and services provided by the library.</li></ul>	<b>Achieved</b> <ul style="list-style-type: none"><li>• 208 early learning programs virtual / in-person.</li><li>• 93% of parents and caregivers reported they learned something they can share with their children</li><li>• 75% feel more confident helping their children learn</li><li>• 93% intend to spend more time interacting with their children</li><li>• 96% are more aware of resources and services provided by the library.</li></ul>
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	<b>Achieved</b> 15,780 early reading and learning materials. With 100% of participants agreed that having and using library materials in the classroom improves students' early	<b>Achieved</b> 17,600 early reading and learning materials. With 90% of participants agreed that having and using library materials in the classroom improves students' early	<b>Achieved</b> 16,720 early reading and learning materials to children in area childcare centers through the bookbagger program, with 100% of participants agreeing that having library

increases the amount and quality of time spent reading books.	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.	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.	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.	<b>Achieved</b> 237 pre-school children for the 1000 Books Before Kindergarten program, with 95% 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 the value of reading with their child(ren).	<b>Achieved</b> 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 the value of reading with their child(ren).	<b>Achieved</b> 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 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	Year-End 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.	<b>Achieved</b> • 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	<b>Achieved</b> • 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	<b>Achieved</b> • 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

	<p>programs for adults.</p> <ul style="list-style-type: none"> <li>• 93% reported that they learned something new</li> <li>• 92% reported that they maintained or increased their reading skills</li> </ul>	<p>programs for adults.</p> <ul style="list-style-type: none"> <li>• 90% reported that they learned something new</li> <li>• 83% reported that they read more</li> <li>• 86% reported that their child is a more confident reader</li> <li>• 96 percent reported that their child maintained or increased their reading skills.</li> </ul>	<p>programs for adults.</p> <ul style="list-style-type: none"> <li>• 91% reported that they learned something new</li> <li>• 82% reported that they read more</li> <li>• 86% reported that their child is a more confident reader</li> <li>• 92 percent reported that their child maintained or increased their reading skills.</li> </ul>
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**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	Year-End 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 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.	Achieved 100%	Achieved 100%	Achieved
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	Achieved • 93 STEAM programs. • 99% 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.

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.	<b>Achieved</b> <ul style="list-style-type: none"> <li>• 64 learning programs and empowering resources for teens</li> <li>• 98% learned something that was helpful</li> </ul>	<b>Achieved</b> <ul style="list-style-type: none"> <li>• 99 learning programs and empowering resources for teens</li> <li>• 99% learned something that was helpful</li> </ul>	<b>Achieved</b> <ul style="list-style-type: none"> <li>• 64 learning programs and empowering resources for teens</li> <li>• 100% learned something that was helpful</li> </ul>

**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	Year-End 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.	<b>Achieved</b> <ul style="list-style-type: none"> <li>• 13,812 technology related questions answered</li> <li>• 40 digital literacy workshops conducted</li> <li>• 8,532 in-depth one-on-one assistance sessions provided</li> <li>• 97% more knowledgeable/confident</li> </ul>	<b>Achieved</b> <ul style="list-style-type: none"> <li>• 10,078 technology related questions answered</li> <li>• 37 digital literacy workshops conducted</li> <li>• 6,329 in-depth one-on-one assistance sessions provided</li> <li>• 94% more knowledgeable/confident</li> </ul>	<b>Achieved</b> <ul style="list-style-type: none"> <li>• 8,258 technology related questions answered</li> <li>• 33 digital literacy workshops conducted</li> <li>• 5,461 in-depth one-on-one assistance sessions provided</li> <li>• 87% more knowledgeable/confident</li> </ul>
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.	<b>Achieved</b> <ul style="list-style-type: none"> <li>• 68 tablets circulated</li> <li>• 1,049 hotspots circulated</li> <li>• 34 laptops circulated</li> <li>• 98% having maintained or increased confidence in their digital literacy skills</li> </ul>	<b>Achieved</b> <ul style="list-style-type: none"> <li>• 95 tablets circulated</li> <li>• 1,000 hotspots circulated</li> <li>• 326 laptops circulated</li> <li>• 98% having maintained or increased confidence in their digital literacy skills</li> </ul>	<b>Achieved</b> <ul style="list-style-type: none"> <li>• 1,055 tablets circulated</li> <li>• 888 hotspots circulated</li> <li>• 352 laptops circulated</li> <li>• 98% having maintained or increased confidence in their digital literacy skills</li> </ul>

**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	Year-End 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.	<p><b>Achieved</b></p> <ul style="list-style-type: none"> <li>• 47 career and job readiness training sessions provided</li> <li>• 332 empowering one-on-one assistance sessions</li> <li>• 417 job and career related questions answered</li> <li>• 100% of patrons felt more knowledgeable or confident about their job skills or search process..</li> </ul>	<p><b>Achieved</b></p> <ul style="list-style-type: none"> <li>• 67 career and job readiness training sessions provided</li> <li>• 226 empowering one-on-one assistance sessions</li> <li>• 408 job and career related questions answered</li> <li>• 85% more knowledgeable/confident</li> <li>• 91% agree that Catawba County libraries are a valuable resource for job and career development in our community.</li> </ul>	<p><b>Achieved</b></p> <ul style="list-style-type: none"> <li>• 31 career and job readiness training sessions provided</li> <li>• 143 empowering one-on-one assistance sessions</li> <li>• 312 job and career related questions answered</li> <li>• 100% more knowledgeable/confident</li> <li>• 88% agree that Catawba County libraries are a valuable resource for job and career development in our community.</li> </ul>
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-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.	<p><b>Achieved</b></p> <ul style="list-style-type: none"> <li>• Conducted 2 workshops CVCC Small Business Center</li> <li>• 89 % of participants reported that they have maintained or increased their knowledge or confidence in their business skills or discovered library resources that support their business information needs.</li> </ul>	<p><b>Achieved</b></p> <ul style="list-style-type: none"> <li>• Conducted 3 workshops CVCC Small Business Center</li> <li>• 92% learned new business start-up or operational skills, developed an interest in entrepreneurial activities or discovered library resources that support their information needs.</li> </ul>	<p><b>Achieved</b></p> <ul style="list-style-type: none"> <li>• Partnered with CVCC Small Business Center to conduct 2 workshops to support the entrepreneurial and small business community</li> <li>• 90% learned new business start-up or operational skills, developed an interest in entrepreneurial activities or discovered library resources that support their information needs.</li> </ul>

**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	Year-End 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,	<b>Achieved</b> <ul style="list-style-type: none"> <li>• 251 adult lifelong learning programs provided</li> <li>• 10,212 empowering one-on-one assistance sessions with individuals</li> <li>• 2,986 reference questions, and offered 225 exhibits to highlight diverse and interesting materials</li> <li>• 100% learned something helpful</li> <li>• 97% feel more confident</li> </ul>	<b>Achieved</b> <ul style="list-style-type: none"> <li>• 229 adult lifelong learning programs provided</li> <li>• 7,637 empowering one-on-one assistance sessions with individuals</li> <li>• 24,150 reference questions, and offered 198 exhibits to highlight diverse and interesting materials</li> <li>• 97% learned something helpful</li> <li>• 99% feel more confident</li> <li>• 94% intend to apply what they've learned</li> <li>• 99% more aware of resources/services</li> </ul>	<b>Achieved</b> <ul style="list-style-type: none"> <li>• 176 adult lifelong learning programs provided</li> <li>• 3,897 empowering one-on-one assistance sessions with individuals</li> <li>• 16,498 reference questions, and offered 22 exhibits to highlight diverse and interesting materials</li> <li>• 100% learned something helpful</li> <li>• 100% feel more confident</li> <li>• 100% intend to apply what they've learned</li> <li>• 100% more aware of resources/services</li> </ul>
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 reporting they intend to adopt or maintain a healthier lifestyle or feel confident about taking care of their health or their family's health.	<b>Achieved</b> <ul style="list-style-type: none"> <li>• 209 programs</li> <li>• 98% intend to apply what they learned to adopt or maintain a healthier lifestyle</li> <li>• 90% feel more confident</li> </ul>	<b>Achieved</b> <ul style="list-style-type: none"> <li>• 187 programs</li> <li>• 97% feel more knowledgeable</li> <li>• 95% intend to apply what they learned to adopt or maintain a healthier lifestyle</li> <li>• 97% feel more confident</li> <li>• 97% more aware of resources</li> </ul>	<b>Achieved</b> <ul style="list-style-type: none"> <li>• 116 programs</li> <li>• 100% feel more knowledgeable</li> <li>• 100% intend to apply what they learned to adopt or maintain a healthier lifestyle</li> <li>• 100% feel more confident</li> <li>• 100% more aware of resources</li> </ul>
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	<b>Achieved</b> <ul style="list-style-type: none"> <li>• 50 pounds of produce produced, harvested, and donated to local food banks to share with community members in need of meals by Library</li> </ul>	<b>Achieved</b> <ul style="list-style-type: none"> <li>• 382 pounds of produce produced, harvested, and donated to local food banks to share with community members in need of meals by Library</li> </ul>	<b>Achieved</b> <ul style="list-style-type: none"> <li>• 1,637 pounds of produce produced, harvested, and donated to local food banks to share with community members in need of meals by Library</li> </ul>

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.	Community Garden program and volunteer efforts <ul style="list-style-type: none"> <li>90% 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.</li> </ul>	Community Garden program and volunteer efforts <ul style="list-style-type: none"> <li>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.</li> </ul>	Community Garden program and volunteer efforts <ul style="list-style-type: none"> <li>100% agreed that they maintained or increased their physical activity.</li> </ul>
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**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	Year-End 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 educational resource contributing to quality of life in Catawba County, and as an ideal place to live and raise a family.	<b>On Target</b> <ul style="list-style-type: none"> <li>218 outreach presentations to community groups, events, and forums</li> <li>library submitted 74 press releases to newspapers, 1,321 social media posts, 41 mass marketing emails and 79 blog posts</li> <li>97% agree that the library is a valuable educational resource for our community</li> <li>98 % agree that the library is a valuable resource for job and career development.</li> <li>91% of respondents agree that the library is a valuable resource for job and career development.</li> </ul>	<b>Achieved</b> <ul style="list-style-type: none"> <li>197 outreach presentations to community groups, events, and forums</li> <li>library submitted 40 press releases to newspapers, 1,713 social media posts, 52 mass marketing emails and 92 blog posts</li> <li>97% agree that the library is a valuable educational resource for our community</li> <li>98 % agree that the library is a valuable resource for job and career development.</li> <li>91% of respondents agree that the library is a valuable resource for job and career development.</li> </ul>	<b>Achieved</b> <ul style="list-style-type: none"> <li>119 outreach presentations to community groups, events, and forums</li> <li>library submitted 26 press releases to newspapers, 1,757 social media posts, 42 mass marketing emails and 129 blog posts</li> <li>96% agree that the library is a valuable educational resource for our community</li> <li>88 % agree that the library is a valuable resource for job and career development.</li> <li>97% of respondents would recommend the Catawba County Library system to their friends and family.</li> </ul>

<p>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.</p>	<p><b>Achieved</b> 100% agreed that working with the Catawba County Library has enhanced their organization's capacity to achieve their community goals.</p>	<p><b>Achieved</b> 100% agreed that working with the Catawba County Library has enhanced their organization's capacity to achieve their community goals.</p>	<p><b>Achieved</b> 96% of surveyed participants and partners reporting an increased community connection and capacity to achieve their goals.</p>
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# OTHER CULTURAL

Funding for community arts and cultural agencies is included in this organization.

## BUDGET HIGHLIGHTS

### OTHER CULTURE

Organizations: 820050 - 820100

	2023/24 Actual	2024/25 Current	2025/26 Requested	2025/26 Adopted	Percent Change
<strong>Revenues</strong>					
General Fund	633,736	626,642	684,745	633,196	1.0%
<strong>Total</strong>	<strong>\$633,736</strong>	<strong>\$626,642</strong>	<strong>\$684,745</strong>	<strong>\$633,196</strong>	<strong>1.0%</strong>
<strong>Expenses</strong>					
Historical Association	\$135,000	\$125,000	\$135,000	\$125,000	0.0%
Hickory Public Libraries	237,000	237,000	242,000	242,000	2.1%
Salt Block Foundation	100,000	100,000	100,000	100,000	0.0%
United Arts Council	161,736	164,642	207,745	166,196	0.9%
<strong>Total</strong>	<strong>\$633,736</strong>	<strong>\$626,642</strong>	<strong>\$684,745</strong>	<strong>\$633,196</strong>	<strong>1.0%</strong>

The budget maintains current year funding levels for the SALT Block Foundation and Historical Association. The budget for the United Arts Council has been maintained at \$1 per capita, increasing in total due to increased county population. Funding for the Hickory Public Libraries is increased based on the number of county residents using the system.





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# OTHER FUNDS INFORMATION



# 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

	2023/24 Actual	2024/25 Current	2025/26 Requested	2025/26 Adopted	Fund 115 Percent Change
<b>Revenues</b>					
Charges & Fees	\$23,508	\$20,000	\$15,000	\$15,000	-25.0%
Interest on Investments	157,129	0	0	0	0%
Insurance Settlements	156,978	0	0	0	0%
Employee Dental Contribution	322,750	300,000	300,000	300,000	0.0%
Emp/Retiree Health Contribution	2,523,692	2,572,000	2,578,000	2,578,000	0.2%
S/T Disability Premiums	81,347	75,000	75,000	75,000	0.0%
Indirect Cost	326,300	397,000	410,000	410,000	3.3%
Special Contingency	0	150,000	150,000	150,000	0.0%
Fund Balance	0	582,250	687,050	687,050	18.0%
General Fund Transfer	2,286,350	2,335,050	2,541,300	2,541,300	8.8%
<b>Total</b>	<b>\$5,878,054</b>	<b>\$6,431,300</b>	<b>\$6,756,350</b>	<b>\$6,756,350</b>	<b>5.1%</b>
<b>Expenses</b>					
Contractual Services	\$325,199	\$403,000	\$417,000	\$417,000	3.5%
Professional Services	47,056	50,000	33,500	33,500	-33.0%
County EAP	30,100	31,250	32,000	32,000	2.4%
Employee Dental Claims	359,369	300,000	300,000	300,000	0.0%
Employee/Retiree Health Claims	2,528,447	2,600,000	2,600,000	2,600,000	0.0%
Property & General Liability Claims	93,612	150,000	175,000	175,000	16.7%
Property & General Liability Premiums	1,080,416	1,225,300	1,400,000	1,400,000	14.3%
Retiree Group Health	506,064	565,000	586,000	586,000	3.7%
Self Ins. Collision & Comprehensive	150	10,000	10,000	10,000	0.0%
Special Contingency	0	150,000	150,000	150,000	0.0%
S/T Disability Payments	35,340	60,000	65,000	65,000	8.3%
Taxes & Fees	4,121	5,800	6,300	6,300	8.6%
Supplies & Operations	96,538	107,050	99,550	99,550	-7.0%
Unemployment Insurance	62,994	100,000	100,000	100,000	0.0%
Wellness Incentives/Programs	58,106	84,000	92,000	92,000	9.5%
Workers' Compensation Claims	366,466	500,000	500,000	500,000	0.0%
Workers' Compensation Premiums	186,783	195,000	190,000	190,000	-2.6%
<b>Total</b>	<b>\$5,780,761</b>	<b>\$6,536,400</b>	<b>\$6,756,350</b>	<b>\$6,756,350</b>	<b>3.4%</b>
<b>Expenses by Division</b>					
Wellness	\$435,798	\$543,450	\$552,050	\$552,050	1.6%
Employee Insurance	3,510,497	3,612,050	3,622,800	3,622,800	0.3%
Liability	1,281,217	1,685,900	1,891,500	1,891,500	12.2%
Workers' Compensation	553,246	695,000	690,000	690,000	-0.7%
<b>Total</b>	<b>\$5,780,758</b>	<b>\$6,536,400</b>	<b>\$6,756,350</b>	<b>\$6,756,350</b>	<b>3.4%</b>

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

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 1<sup>st</sup> 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. The next revaluation is scheduled for Fiscal Year 2027/28.

## BUDGET HIGHLIGHTS

REAPPRAISAL FUND					Fund 140
	2023/24 Actual	2024/25 Current	2025/26 Requested	2025/26 Adopted	Percent Change
<b>Revenues</b>					
Investment Earnings	\$12,400	\$0	\$0	\$0	0%
Fund Balance	0	0	30,000	55,000	0%
Transfers In	947,327	919,143	1,142,915	1,009,062	9.78%
Other Sources	0	0	0	0	0%
<b>Total</b>	<b>\$959,727</b>	<b>\$919,143</b>	<b>\$1,172,915</b>	<b>\$1,064,062</b>	<b>15.77%</b>
<b>Expenses</b>					
Personal Services	\$723,533	\$813,413	\$939,945	\$871,592	7.15%
Supplies & Operations	47,605	72,230	202,972	192,470	166.47%
SBITA	35,527	33,500	0	0	-100.00%
Capital	58,043	0	30,000	0	0%
<b>Total</b>	<b>\$864,708</b>	<b>\$919,143</b>	<b>\$1,172,917</b>	<b>\$1,064,062</b>	<b>15.77%</b>
<b>Employees</b>					
Permanent	7.00	10.00	11.00	10.00	0.00%
Hourly	0.00	0.00	0.00	0.00	0%
<b>Total</b>	<b>7.00</b>	<b>10.00</b>	<b>11.00</b>	<b>10.00</b>	<b>0.00%</b>

The budget increase is due to software expense for a program to help staff more accurately and efficiently value property and planned compensation increases.

## PERFORMANCE MEASUREMENT

Dept./Division	Fiscal Year 2025/26 Measures	Type	Target	Mid-year 25
Reappraisal	% of exempt and excluded properties audited	Performance measure	25%	5.0%
Reappraisal	% of new construction keyed by January 31st	Performance measure	100%	99.0%

## REAPPRAISAL FUND

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

# 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
	2023/24 Actual	2024/25 Current	2025/26 Requested	2025/26 Adopted	Percent Change
<b>Revenues</b>					
Miscellaneous	\$88,661	\$91,000	\$90,000	\$90,000	-1.1%
Interest on Investments	6,228	0	0	0	0%
Fund Balance Applied	0	47,476	0	0	-100.0%
<b>Total</b>	<b>\$94,889</b>	<b>\$138,476</b>	<b>\$90,000</b>	<b>\$90,000</b>	<b>-35.0%</b>
<b>Expenses</b>					
Contractual Services	\$78,581	\$138,476	\$90,000	\$90,000	-35.0%
<b>Total</b>	<b>\$78,581</b>	<b>\$138,476</b>	<b>\$90,000</b>	<b>\$90,000</b>	<b>-35.0%</b>

# ROD STATE FEES TRUST FUND

This fund exists to account for the \$6.20 of each fee collected by the Register of Deeds under G.S. 161-10(a)(1) and (a)(1a) that must be remitted to the State Treasurer on a monthly basis.

## BUDGET HIGHLIGHTS

### ROD STATE FEES TRUST FUND

	2023/24 Actual	2024/25 Current	2025/26 Requested	2025/26 Adopted	Fund 296 Percent Change
<strong>Revenues</strong>					
Permits & Fees	\$106,553	\$150,000	\$150,000	\$150,000	0.0%
<strong>Total</strong>	<strong>\$106,553</strong>	<strong>\$150,000</strong>	<strong>\$150,000</strong>	<strong>\$150,000</strong>	<strong>0.0%</strong>
<strong>Expenses</strong>					
Supplies & Operations	\$106,553	\$150,000	\$150,000	\$150,000	0.0%
<strong>Total</strong>	<strong>\$106,553</strong>	<strong>\$150,000</strong>	<strong>\$150,000</strong>	<strong>\$150,000</strong>	<strong>0.0%</strong>

# 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 JUSTICE FUNDS FUND

	2023/24 Actual	2024/25 Current	2025/26 Requested	2025/26 Adopted	Fund 207 Percent Change
<b>Revenues</b>					
From Fed Seized Funds (205)	\$0	\$0	\$0	\$0	0%
Asset Forfeitures	108,651	0	0	0	0%
Interest on Investments	20,225	0	0	0	0%
Fund Balance	0	200,000	200,000	200,000	0%
<b>Total</b>	<b>\$128,876</b>	<b>\$200,000</b>	<b>\$200,000</b>	<b>\$200,000</b>	<b>0.0%</b>
<b>Expenses</b>					
Supplies & Operations	\$127,564	\$200,000	\$200,000	\$200,000	0%
<b>Total</b>	<b>\$127,564</b>	<b>\$200,000</b>	<b>\$200,000</b>	<b>\$200,000</b>	<b>0.0%</b>

### FEDERALLY SEIZED TREASURY FUNDS FUND

	2023/24 Actual	2024/25 Current	2025/26 Requested	2025/26 Adopted	Fund 208 Percent Change
<b>Revenues</b>					
Miscellaneous	\$5,904	\$0	\$0	\$0	0%
From Fed Seized Funds (205)	0	0	0	0	0%
Fund Balance	0	150,000	0	0	0%
<b>Total</b>	<b>\$5,904</b>	<b>\$150,000</b>	<b>\$0</b>	<b>\$0</b>	<b>0%</b>
<b>Expenses</b>					
Supplies & Operations	\$35,685	\$150,000	\$0	\$0	0%
<b>Total</b>	<b>\$35,685</b>	<b>\$150,000</b>	<b>\$0</b>	<b>\$0</b>	<b>0%</b>

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. A portion of the funds will be used to purchase 2 replacement vehicles for the Sheriff's Office in the coming year.

# 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

	2023/24 Actual	2024/25 Current	2025/26 Requested	2025/26 Adopted	Percent Change
<b>Revenues</b>					
Drug Reimbursement	\$16,157	\$0	\$0	\$0	0%
Interest	2,548	0	0	0	0%
Fund Balance Appropriated	0	15,000	15,000	15,000	0%
<b>Total</b>	<b>\$18,705</b>	<b>\$15,000</b>	<b>\$15,000</b>	<b>\$15,000</b>	<b>0%</b>
<b>Expenses</b>					
Operating	\$0	\$15,000	\$15,000	\$15,000	0%
Capital	0	0	0	0	0%
<b>Total</b>	<b>\$0</b>	<b>\$15,000</b>	<b>\$15,000</b>	<b>\$15,000</b>	<b>0%</b>

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

# FIRE PROTECTION SERVICE DISTRICTS

## BANDYS FIRE PROTECTION SERVICE DISTRICT

	2023/24 Actual	2024/25 Current	2025/26 Requested	2025/26 Adopted	Fund 358 Percent Change
<b>Revenues</b>					
Tax Rate	0.0785	0.1000	0.1000	0.1000	0.0%
Property Tax	\$1,048,558	\$1,306,091	\$1,346,473	\$1,346,473	3.1%
Interest on Investments	14,882	0	0	0	0.0%
Fund Balance	0	100,800	110,000	110,000	9.1%
<b>Total</b>	<b>\$1,063,440</b>	<b>\$1,406,891</b>	<b>\$1,456,473</b>	<b>\$1,456,473</b>	<b>3.5%</b>
<b>Expenses</b>					
Fire Protection	\$988,519	\$1,406,891	\$1,456,473	\$1,456,473	3.5%
<b>Total</b>	<b>\$988,519</b>	<b>\$1,406,891</b>	<b>\$1,456,473</b>	<b>\$1,456,473</b>	<b>3.5%</b>

## CATAWBA FIRE PROTECTION SERVICE DISTRICT

	2023/24 Actual	2024/25 Current	2025/26 Requested	2025/26 Adopted	Fund 361 Percent Change
<b>Revenues</b>					
Tax Rate	0.1070	0.1070	0.1270	0.1170	9.3%
Property Tax	\$376,480	\$369,738	\$452,996	\$417,575	12.9%
Interest on Investments	4,143	0	0	0	0.0%
Fund Balance	0	0	0	0	0.0%
<b>Total</b>	<b>\$380,623</b>	<b>\$369,738</b>	<b>\$452,996</b>	<b>\$417,575</b>	<b>12.9%</b>
<b>Expenses</b>					
Fire Protection	\$360,309	\$369,738	\$452,996	\$417,575	12.9%
<b>Total</b>	<b>\$360,309</b>	<b>\$369,738</b>	<b>\$452,996</b>	<b>\$417,575</b>	<b>12.9%</b>

## CLAREMONT FIRE PROTECTION SERVICE DISTRICT

	2023/24 Actual	2024/25 Current	2025/26 Requested	2025/26 Adopted	Fund 360 Percent Change
<b>Revenues</b>					
Tax Rate	0.0925	0.1122	0.1350	0.1300	15.9%
Property Tax	\$508,704	\$599,086	\$732,035	\$705,058	17.7%
Interest on Investments	6,550	0	0	0	0.0%
<b>Total</b>	<b>\$515,254</b>	<b>\$599,086</b>	<b>\$732,035</b>	<b>\$705,058</b>	<b>17.7%</b>
<b>Expenses</b>					
Fire Protection	\$483,964	\$599,086	\$732,035	\$705,058	17.7%
<b>Total</b>	<b>\$483,964</b>	<b>\$599,086</b>	<b>\$732,035</b>	<b>\$705,058</b>	<b>17.7%</b>

## CONOVER RURAL FIRE PROTECTION SERVICE DISTRICT

	2023/24 Actual	2024/25 Current	2025/26 Requested	2025/26 Adopted	Fund 355 Percent Change
<b>Revenues</b>					
Tax Rate	0.0800	0.0800	0.1200	0.1000	25.0%
Property Tax	\$149,071	\$145,912	\$219,980	\$183,518	25.8%
Interest on Investments	11,947	0	0	0	0.0%
Fund Balance	0	0	194,041	194,041	0.0%
<b>Total</b>	<b>\$161,018</b>	<b>\$145,912</b>	<b>\$414,021</b>	<b>\$377,559</b>	<b>158.8%</b>
<b>Expenses</b>					
Fire Protection	\$0	\$0	\$414,021	\$377,559	0.0%
Capital	\$446,767	\$145,912	\$0	\$0	0%
<b>Total</b>	<b>\$446,767</b>	<b>\$145,912</b>	<b>\$414,021</b>	<b>\$377,559</b>	<b>158.8%</b>

## COOKSVILLE FIRE PROTECTION SERVICE DISTRICT

Fund 365

	2023/24 Actual	2024/25 Current	2025/26 Requested	2025/26 Adopted	Percent Change
<b>Revenues</b>					
Tax Rate	0.0540	0.0710	0.0710	0.0710	0.0%
Property Tax	\$156,598	\$202,247	\$208,814	\$208,814	3.2%
Interest on Investments	4,959	0	0	0	0.0%
<b>Total</b>	<b>\$161,557</b>	<b>\$202,247</b>	<b>\$208,814</b>	<b>\$208,814</b>	<b>3.2%</b>
<b>Expenses</b>					
Fire Protection	\$150,838	\$202,247	\$208,814	\$208,814	3.2%
<b>Total</b>	<b>\$150,838</b>	<b>\$202,247</b>	<b>\$208,814</b>	<b>\$208,814</b>	<b>3.2%</b>

## HICKORY RURAL FIRE PROTECTION SERVICE DISTRICT

Fund 369

	2023/24 Actual	2024/25 Current	2025/26 Requested	2025/26 Adopted	Percent Change
<b>Revenues</b>					
Tax Rate	0.1250	0.1250	0.1500	0.1250	0.0%
Property Tax	\$886,865	\$848,028	\$1,052,273	\$877,619	3.5%
Interest on Investments	2,515	0	0	0	0.0%
Fund Balance	0	0	43,043	43,043	0.0%
<b>Total</b>	<b>\$889,380</b>	<b>\$848,028</b>	<b>\$1,095,316</b>	<b>\$920,662</b>	<b>8.6%</b>
<b>Expenses</b>					
Fire Protection	\$893,743	\$848,028	\$1,095,316	\$920,662	8.6%
<b>Total</b>	<b>\$893,743</b>	<b>\$848,028</b>	<b>\$1,095,316</b>	<b>\$920,662</b>	<b>8.6%</b>

## LONG VIEW FIRE PROTECTION SERVICE DISTRICT

Fund 362

	2023/24 Actual	2024/25 Current	2025/26 Requested	2025/26 Adopted	Percent Change
<b>Revenues</b>					
Tax Rate	0.0755	0.0755	0.1000	0.1000	32.5%
Property Tax	\$51,878	\$51,188	\$68,230	\$68,230	33.3%
Interest on Investments	1,364	0	0	0	0.0%
<b>Total</b>	<b>\$53,242</b>	<b>\$51,188</b>	<b>\$68,230</b>	<b>\$68,230</b>	<b>33.3%</b>
<b>Expenses</b>					
Fire Protection	\$50,047	\$51,188	\$68,230	\$68,230	33.3%
<b>Total</b>	<b>\$50,047</b>	<b>\$51,188</b>	<b>\$68,230</b>	<b>\$68,230</b>	<b>33.3%</b>

## MAIDEN FIRE PROTECTION SERVICE DISTRICT

Fund 359

	2023/24 Actual	2024/25 Current	2025/26 Requested	2025/26 Adopted	Percent Change
<b>Revenues</b>					
Tax Rate	0.0720	0.0883	0.0883	0.0883	0.0%
Property Tax	\$432,103	\$517,058	\$558,940	\$558,940	8.1%
Interest on Investments	6,899	0	0	0	0.0%
Fund Balance	0	50,000	0	0	0.0%
<b>Total</b>	<b>\$439,002</b>	<b>\$567,058</b>	<b>\$558,940</b>	<b>\$558,940</b>	<b>-1.4%</b>
<b>Expenses</b>					
Fire Protection	\$401,067	\$567,058	\$558,940	\$558,940	-1.4%
<b>Total</b>	<b>\$401,067</b>	<b>\$567,058</b>	<b>\$558,940</b>	<b>\$558,940</b>	<b>-1.4%</b>

## MOUNTAIN VIEW FIRE PROTECTION SERVICE DISTRICT

Fund 352

	2023/24 Actual	2024/25 Current	2025/26 Requested	2025/26 Adopted	Percent Change
<b>Revenues</b>					
Tax Rate	0.0730	0.0855	0.1000	0.0855	0.0%
Property Tax	\$946,519	\$1,097,602	\$1,295,615	\$1,108,290	1.0%
Interest on Investments	3,084	0	0	0	0.0%
Fund Balance	0	15,823	31,957	31,957	102.0%
<b>Total</b>	<b>\$949,603</b>	<b>\$1,113,425</b>	<b>\$1,327,572</b>	<b>\$1,140,247</b>	<b>2.4%</b>
<b>Expenses</b>					
Fire Protection	\$941,718	\$1,113,425	\$1,327,572	\$1,140,247	2.4%
<b>Total</b>	<b>\$941,718</b>	<b>\$1,113,425</b>	<b>\$1,327,572</b>	<b>\$1,140,247</b>	<b>2.4%</b>

## NEWTON FIRE PROTECTION SERVICE DISTRICT

Fund 363

	2023/24 Actual	2024/25 Current	2025/26 Requested	2025/26 Adopted	Percent Change
<b>Revenues</b>					
Tax Rate	0.1010	0.1010	0.1310	0.1110	9.9%
Property Tax	\$961,208	\$943,195	\$1,245,774	\$1,056,051	12.0%
Interest on Investments	4,440	0	0	0	0.0%
Fund Balance	0	0	0	0	0.0%
<b>Total</b>	<b>\$965,648</b>	<b>\$943,195</b>	<b>\$1,245,774</b>	<b>\$1,056,051</b>	<b>12.0%</b>
<b>Expenses</b>					
Fire Protection	\$998,275	\$943,195	\$1,245,774	\$1,056,051	12.0%
<b>Total</b>	<b>\$998,275</b>	<b>\$943,195</b>	<b>\$1,245,774</b>	<b>\$1,056,051</b>	<b>12.0%</b>

## OXFORD FIRE PROTECTION SERVICE DISTRICT

Fund 356

	2023/24 Actual	2024/25 Current	2025/26 Requested	2025/26 Adopted	Percent Change
<b>Revenues</b>					
Tax Rate	0.0610	0.0610	0.0610	0.0610	0.0%
Property Tax	\$522,378	\$519,655	\$528,003	\$528,003	1.6%
Interest on Investments	3,130	0	0	0	0.0%
Fund Balance	0	0	0	0	0.0%
<b>Total</b>	<b>\$525,508</b>	<b>\$519,655</b>	<b>\$528,003</b>	<b>\$528,003</b>	<b>1.6%</b>
<b>Expenses</b>					
Fire Protection	\$509,184	\$519,655	\$528,003	\$528,003	1.6%
<b>Total</b>	<b>\$509,184</b>	<b>\$519,655</b>	<b>\$528,003</b>	<b>\$528,003</b>	<b>1.6%</b>

## PROPS FIRE PROTECTION SERVICE DISTRICT

Fund 353

	2023/24 Actual	2024/25 Current	2025/26 Requested	2025/26 Adopted	Percent Change
<b>Revenues</b>					
Tax Rate	0.0590	0.0590	0.0620	0.0620	5.1%
Property Tax	\$381,299	\$368,210	\$405,057	\$405,057	10.0%
Interest on Investments	4,444	0	0	0	0.0%
Fund Balance	0	0	0	0	0.0%
<b>Total</b>	<b>\$385,743</b>	<b>\$368,210</b>	<b>\$405,057</b>	<b>\$405,057</b>	<b>10.0%</b>
<b>Expenses</b>					
Fire Protection	\$360,711	\$368,210	\$405,057	\$405,057	10.0%
<b>Total</b>	<b>\$360,711</b>	<b>\$368,210</b>	<b>\$405,057</b>	<b>\$405,057</b>	<b>10.0%</b>

## ST. STEPHENS FIRE PROTECTION SERVICE DISTRICT

Fund 354

	2023/24 Actual	2024/25 Current	2025/26 Requested	2025/26 Adopted	Percent Change
<b>Revenues</b>					
Tax Rate	0.1040	0.1240	0.1240	0.1240	0.0%
Property Tax	\$1,630,004	\$1,921,194	\$1,960,413	\$1,960,413	2.0%
Interest on Investments	7,979	0	0	0	0.0%
Fund Balance	0	41,110	140,450	140,450	241.6%
<b>Total</b>	<b>\$1,637,983</b>	<b>\$1,962,304</b>	<b>\$2,100,863</b>	<b>\$2,100,863</b>	<b>7.1%</b>
<b>Expenses</b>					
Fire Protection	\$1,535,525	\$1,962,304	\$2,100,863	\$2,100,863	7.1%
<b>Total</b>	<b>\$1,535,525</b>	<b>\$1,962,304</b>	<b>\$2,100,863</b>	<b>\$2,100,863</b>	<b>7.1%</b>

## SHERRILLS FORD FIRE PROTECTION SERVICE DISTRICT

Fund 357

	2023/24 Actual	2024/25 Current	2025/26 Requested	2025/26 Adopted	Percent Change
<b>Revenues</b>					
Tax Rate	0.0840	0.0940	0.0990	0.0990	5.3%
Property Tax	\$3,792,906	\$4,385,460	\$4,966,632	\$4,966,632	13.3%
Interest on Investments	17,747	0	0	0	0.0%
Fund Balance	0	0	191,600	191,600	0.0%
<b>Total</b>	<b>\$3,810,653</b>	<b>\$4,385,460</b>	<b>\$5,158,232</b>	<b>\$5,158,232</b>	<b>17.6%</b>
<b>Expenses</b>					
Fire Protection	\$3,971,199	\$4,385,460	\$5,158,232	\$5,158,232	17.6%
<b>Total</b>	<b>\$3,971,199</b>	<b>\$4,385,460</b>	<b>\$5,158,232</b>	<b>\$5,158,232</b>	<b>17.6%</b>

## ALL FIRE PROTECTION SERVICE DISTRICTS

	2023/24 Actual	2024/25 Current	2025/26 Requested	2025/26 Adopted	Percent Change
<b>Revenues</b>					
Average Tax Rate	0.0833	0.0917	0.1049	0.0981	7.0%
Property Tax	\$11,844,571	\$13,274,664	\$15,041,235	\$14,390,673	8.4%
Interest on Investments	94,083	0	0	0	0.0%
Fund Balance	0	207,733	711,091	711,091	242.3%
<b>Total</b>	<b>\$11,938,654</b>	<b>\$13,482,397</b>	<b>\$15,752,326</b>	<b>\$15,101,764</b>	<b>12.0%</b>
<b>Expenses</b>					
Fire Protection	\$11,645,099	\$13,336,485	\$15,752,326	\$15,101,764	13.2%
Capital	446,767	145,912	0	0	0%
<b>Total</b>	<b>\$12,091,866</b>	<b>\$13,482,397</b>	<b>\$15,752,326</b>	<b>\$15,101,764</b>	<b>12.0%</b>

The budget maintains the current tax rate for seven districts and increases the tax rate for seven districts. Six 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

	2023/24 Actual	2024/25 Current	2025/26 Requested	2025/26 Adopted	Fund 240 Percent Change
<b>Revenues</b>					
Interest on Investments	\$15,281	\$0	\$0	\$0	0.0%
Prior Year Ad Valorem	1,188,970	0	0	0	0.0%
Fund Balance	0	235,097	0	0	0.0%
<b>Total</b>	<b>\$1,204,251</b>	<b>\$235,097</b>	<b>\$0</b>	<b>\$0</b>	<b>0.0%</b>
<b>Expenses</b>					
Property & General Liability	\$93,559	\$0	\$0	\$0	0.0%
Accounting Services	0	0	0	0	0.0%
Catawba Operating	233,420	0	0	0	0.0%
Catawba Capital	14,537	0	0	0	0.0%
Claremont Operating	238,820	0	0	0	0.0%
Claremont Capital	0	0	0	0	0.0%
Maiden Operating	197,268	0	0	0	0.0%
Maiden Capital	50,000	0	0	0	0.0%
Maiden West - Operating	261,970	0	0	0	0.0%
Maiden West - Capital	0	0	0	0	0.0%
Rescue Squads Equipment Reserve	0	0	0	0	0.0%
Transfer to Gen. Fund	0	71,508	0	0	0.0%
Transfer to Gen. Capital Projects Fund	0	163,589	0	0	0.0%
<b>Total</b>	<b>\$1,089,574</b>	<b>\$235,097</b>	<b>\$0</b>	<b>\$0</b>	<b>0.0%</b>

The FY24/25 Budget shifted the funds allocated to support rescue squad operations from a special revenue fund to the General Fund. While the table above shows no recommended appropriation, funds are budgeted to support the County's rescue squads in the Other Public Safety cost center.

# 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

	2023/24 Actual	2024/25 Current	2025/26 Requested	2025/26 Adopted	Fund 202
<b>Revenue</b>					
911 Reimbursement	\$475,311	\$0	\$240,032	\$321,589	0%
Interest	89,791	0	0	0	0.0%
From General Fund	6,853	0	0	0	0.0%
Secondary PSAP 911-Hickory	65,409	35,122	43,239	43,239	23.1%
Secondary PSAP 911-Newton	12,196	4,011	9,217	9,217	129.8%
Fund Balance Appropriated	0	776,450	148,918	67,361	-91.3%
<b>Total</b>	<b>\$649,560</b>	<b>\$815,583</b>	<b>\$441,406</b>	<b>\$441,406</b>	<b>-45.9%</b>
<b>Expenses</b>					
Supplies & Operations	309,398	520,583	421,406	421,406	-19.1%
Capital	131,945	275,000	0	0	0%
Reserves/Future Expenditures	0	20,000	20,000	20,000	0.0%
<b>Total</b>	<b>\$441,343</b>	<b>\$815,583</b>	<b>\$441,406</b>	<b>\$441,406</b>	<b>-45.9%</b>

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 decrease is due to fluctuations in planned capital expenditures, with 911 consoles updated and automated dispatch system replacement implemented in the current fiscal year.

# GENERAL CAPITAL PROJECTS

## BUDGET HIGHLIGHTS

### GENERAL CAPITAL PROJECTS FUND

	2025/26 Requested	2025/26 Adopted	Fund 410 Percent Change
<b>Revenues</b>			
Sales Tax	\$575,000	\$575,000	0.0%
From General Fund	7,685,000	2,835,000	-63.1%
Fund Balance Appropriated	0	250,000	0%
<b>Total</b>	<b>\$8,260,000</b>	<b>\$3,660,000</b>	<b>-55.7%</b>
<b>Expenses</b>			
<b>Ongoing/Periodic Projects</b>			
Economic Development Reserve	575,000	575,000	0.0%
Economic Development - Claremont International Rail Park	970,000	970,000	0.0%
Economic Development - SECC Business Park	310,000	310,000	0.0%
Transfer from Economic Development Reserve Project	(1,280,000)	(1,280,000)	0.0%
Facilities - General Renovations	150,000	100,000	-33.3%
General Gov't - Gov't Center Improvements	280,000	0	0%
Human Services - Social Services Buildings Impr/Maint.	1,070,000	320,000	-70.1%
Libraries - Future Library	150,000	150,000	0.0%
Parks - Baker's Mountain Park	115,000	0	0%
Parks - Mountain Creek Park	10,000	0	0%
Parks - Riverbend Park	935,000	0	0%
Parks - St. Stephens Park	150,000	0	0%
Public Safety Project	675,000	465,000	-31.1%
Public Safety - Animal Shelter Emergency Generator	150,000	0	0%
Public Safety - Justice Center - AV Refresh	250,000	250,000	0.0%
Public Safety - Justice Center - Improve/Maint.	200,000	0	0%
Sheriff - Evidence/Equipment Garage	1,000,000	0	0%
Technology - ERP System Upgrade/Replacement	1,500,000	750,000	0.0%
Technology - Infrastructure Upgrades	775,000	775,000	0.0%
Technology - Server & Desktop Applications	275,000	275,000	0.0%
<b>Total</b>	<b>\$8,260,000</b>	<b>\$3,660,000</b>	<b>0.0%</b>

### ONGOING/PERIODIC PROJECTS

- *Economic Development Reserve (\$575,000)*: The budget dedicates a portion of ¼ cent sales tax toward future economic development needs.
- *Economic Development Projects (\$1,280,000)*: The budget transfers funds previously reserved for future economic development needs to the following projects:
  - *Claremont International Rail Park (\$970,000)* – County's share of anticipated road expense, property due diligence, and site preparation work.
  - *SECC Business Park (\$310,000)* – Funds to support potential property acquisition and due diligence expenses.
- *Facilities – General Renovations (\$100,000)*: The budget continues annual funding for general renovations to address needs of aging facilities.

- *Human Services – Social Services Building Improvements (\$320,000)*: The budget includes \$260,000 to replace gas packs at the Family Services Center Building and \$60,000 for a generator for Nutrition Services, both funded from Social Services Reinventing Surplus.
- *Libraries – Future Branch Library (\$150,000)*: Consistent with the recently updated Library Strategic Plan, the budget continues setting aside funds from Library Reinventing Surplus towards a future main library.
- *Public Safety Project (\$465,000)*: Reserves funds in a Public Safety project for future investment as needed to provide “right care, right place, right time” public safety services. \$200,000 of the funding is planned for future EMS equipment needs (cardiac monitor replacement) and \$200,000 for future Rescue equipment. Additionally, the budget includes \$65,000 for the first of two annual payments to Conover for purchase of a rescue truck from the City to replace the County’s aging Haz-Mat unit. (The apparatus is valued at \$150,000.) Through discussions with staff, Conover has agreed to become lead agency for the County-wide Haz-Mat Team, to include responding with required apparatus and 2 Haz-Mat Techs to each call-out anywhere in the County.
- *Public Safety – Justice Center AV Refresh (\$250,000)*: The audio-visual equipment installed in the new Justice Center is at end of life and needs to be updated. The budget appropriates a small amount of General Capital Fund Balance to fund this expense, \$221,935 of which will be covered by closing existing completed projects.
- *Technology – ERP/PeopleSoft Upgrade (\$750,000)*: The budget sets aside additional funding towards replacement of the County’s Enterprise Resource Planning (ERP) software. The County has used Oracle’s 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 (\$775,000)*: 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 – Server and Desktop Applications (\$275,000)*: 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.

# 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
	2023/24 Actual	2024/25 Current	2025/26 Requested	2025/26 Adopted	Percent Change
<b>Revenues</b>					
Miscellaneous	\$5,034	\$8,000	\$0	\$0	0%
Charges & Fees	26,500	0	0	0	0%
Fund Balance	0	117,000	0	0	0%
<b>Total</b>	<b>\$31,534</b>	<b>\$125,000</b>	<b>\$0</b>	<b>\$0</b>	<b>0%</b>
<b>Expenses</b>					
Transfer to Gen. Fund	\$0	\$125,000	\$0	\$0	0%
<b>Total</b>	<b>\$0</b>	<b>\$125,000</b>	<b>\$0</b>	<b>\$0</b>	<b>0%</b>

The budget is decreased due to one-time funding in Fiscal Year 2024/25 to update to 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
	2023/24 Actual	2024/25 Current	2025/26 Requested	2025/26 Adopted	Percent Change
<strong>Revenues</strong>					
Federal	\$253,217	\$0	\$0	\$0	0%
State	90,712	0	0	0	0%
Miscellaneous	1,112	0	0	0	0%
Fund Balance	0	0	0	0	0%
<strong>Total</strong>	<strong>\$345,041</strong>	<strong>\$0</strong>	<strong>\$0</strong>	<strong>\$0</strong>	<strong>0%</strong>
<strong>Expenses</strong>					
Supplies & Operations	\$391,983	\$0	\$0	\$0	0%
<strong>Total</strong>	<strong>\$391,983</strong>	<strong>\$0</strong>	<strong>\$0</strong>	<strong>\$0</strong>	<strong>0%</strong>

# WATER & SEWER ADMINISTRATION

## DEPARTMENT DESCRIPTION

WATER AND SEWER ADMINISTRATION  
1 FTEs  
\$6,771,864

### 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
	2023/24 Actual	2024/25 Current	2025/26 Requested	2025/26 Adopted	Percent Change
<b>Revenues</b>					
Sales Tax	\$1,321,607	\$1,361,000	\$1,389,000	\$1,389,000	2.1%
Local	1,445,524	1,500,000	1,368,000	1,368,000	-8.8%
Permits & Fees	3,312,591	1,485,698	3,132,000	3,132,000	110.8%
Interest on Investments	384,606	0	0	0	0%
Fund Balance	0	2,231,345	882,864	882,864	-60.4%
<b>Total</b>	<b>\$6,464,328</b>	<b>\$6,578,043</b>	<b>\$6,771,864</b>	<b>\$6,771,864</b>	<b>2.9%</b>
<b>Expenses</b>					
Personal Services	\$184,279	\$178,801	\$225,256	\$225,256	26.0%
Supplies & Operations	819,174	1,423,996	1,326,883	1,326,883	-6.8%
Debt Service	507,980	261,246	255,725	255,725	-2.1%
Transfer to W&S Capital	1,368,750	4,714,000	4,964,000	4,964,000	5.3%
Enterprise Contra Accounts	(266,155)	0	0	0	0%
<b>Total</b>	<b>\$2,614,028</b>	<b>\$6,578,043</b>	<b>\$6,771,864</b>	<b>\$6,771,864</b>	<b>2.9%</b>
<b>Employees</b>					
Permanent	1.00	1.00	1.00	1.00	0.0%
Hourly	0.24	0.22	0.22	0.22	0.0%
<b>Total</b>	<b>1.24</b>	<b>1.22</b>	<b>1.22</b>	<b>1.22</b>	<b>0.0%</b>

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

## PERFORMANCE MEASUREMENT

Dept./Division	Fiscal Year 2025/26 Measures	Type	Target	Mid-year 25
Water & Sewer	Implement the Board of Commissioners' approved County Strategic Plan as it pertains to Water and Sewer Infrastructure.	Process Measure	1	1

## WATER & SEWER ADMINISTRATION

Fiscal Year 2023/24 Outcomes	Year-End FY 23/24	Actual FY 22/23	Actual FY 21/22
1. Implement the Board of Commissioner approved County Strategic Plan as it pertains to Water and Sewer Infrastructure.	Achieved	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.	Not Achieved No meetings to be held this year, per County Manager's Office	Achieved	Achieved

# WATER & SEWER CAPITAL PROJECTS

## BUDGET HIGHLIGHTS

### WATER & SEWER CAPITAL PROJECTS FUND

Fund 475

	2023/24 Actual	2024/25 Current	2025/26 Requested	2025/26 Adopted	Percent Change
<b>Revenues</b>					
Interest on Investments	\$577,462	\$0	\$0	\$0	0%
Golden Leaf Grant	392,998	0	0	0	0%
Transfer from ARPA Fund	623,048	0	0	0	0%
Transfer from W&S Fund	1,368,750	4,714,000	4,964,000	4,964,000	5.3%
<b>Total</b>	<b>\$2,962,258</b>	<b>\$4,714,000</b>	<b>\$4,964,000</b>	<b>\$4,964,000</b>	<b>5.3%</b>
<b>Expenses</b>					
Anderson Mt Water Storage Tank	\$0	\$250,000	\$250,000	\$250,000	0.0%
Buffalo Shoals Road Water	107,850	2,250,000	0	0	0%
Brown Chapel Rd. & Mollys Backbone Rd	0	2,000,000	0	0	0%
Claremont to Hickory WWTP	278,436	0	0	0	0%
Maiden Loop Water	80,787	0	0	0	0%
East Maiden Road	490,769	0	0	0	0%
Hickory/Catawba Co. WW Treatment Plant	69,700	250,000	250,000	250,000	0%
Highway 16 Water	101,399	0	0	0	0%
Water Treatment Capacity Purchase	0	464,000	464,000	464,000	0.0%
Village Center PS Upgrade	3,600	0	0	0	0%
Hickory-Catawba WWTP Headworks Expan.	0	0	4,000,000	4,000,000	0%
Booster Pump Station for SF Rd & Hwy150	0	(500,000)	0	0	0%
<b>Total</b>	<b>\$1,132,541</b>	<b>\$4,714,000</b>	<b>\$4,964,000</b>	<b>\$4,964,000</b>	<b>5.3%</b>

The budget funds water and sewer projects as follows:

- **\$250,000 towards Anderson Mtn Water Storage Tank** – Based on findings from 2024 modeling, design and construct a new 0.5 MG storage tank on Anderson Mtn.
- **\$250,000 - Hickory-Catawba WWTP Future Expansion** - This project builds funds for future upgrades/expansion to the Wastewater Treatment Plant.
- **\$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.
- **\$4.0M Hickory-Catawba WWTP Headworks Expansion** - Prior to future expansion of WWTP to 3 MGD, due to the nature of the work and location of the WWTP, the headworks need to be expanded while average daily flows are lower.

# SECC WATER & SEWER DISTRICT

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 Fund is an enterprise fund established to account for operating expenses of the district

## BUDGET HIGHLIGHTS

SECC WATER & SEWER DISTRICT					Fund 550
	2023/24 Actual	2024/25 Current	2025/26 Requested	2025/26 Adopted	Percent Change
<strong>Revenues</strong>					
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%
<strong>Total</strong>	<strong>\$0</strong>	<strong>\$0</strong>	<strong>\$0</strong>	<strong>\$0</strong>	<strong>0%</strong>
<strong>Expenses</strong>					
Supplies & Operations	\$0	\$0	\$0	\$0	0%
Transfers	0	0	0	0	0%
<strong>Total</strong>	<strong>\$0</strong>	<strong>\$0</strong>	<strong>\$0</strong>	<strong>\$0</strong>	<strong>0%</strong>

# 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

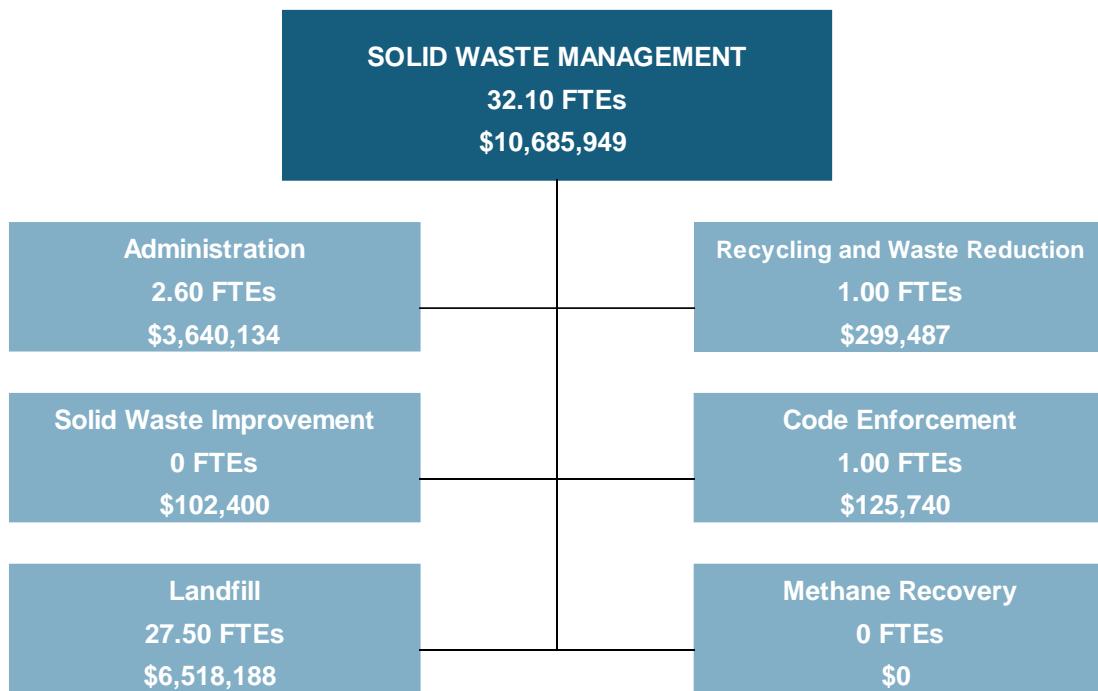
### SECC WATER & SEWER DISTRICT CAPITAL FUND

Fund 450

	2023/24 Actual	2024/25 Current	2025/26 Requested	2025/26 Adopted	Percent Change
<strong>Revenues</strong>					
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%
<strong>Total</strong>	<strong>\$0</strong>	<strong>\$0</strong>	<strong>\$0</strong>	<strong>\$0</strong>	<strong>0%</strong>
<strong>Expenses</strong>					
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%
<strong>Total</strong>	<strong>\$0</strong>	<strong>\$0</strong>	<strong>\$0</strong>	<strong>\$0</strong>	<strong>0%</strong>

# 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

	2023/24 Actual	2024/25 Current	2025/26 Requested	2025/26 Adopted	Fund 525 Percent Change
<b>Revenues</b>					
Taxes	\$503,058	\$435,000	\$475,000	\$475,000	9.2%
State	36,554	52,000	35,700	35,700	-31.3%
Local	0	3,000	3,000	3,000	0.0%
Charges & Fees	9,961,064	9,354,955	9,904,315	9,904,315	5.9%
Miscellaneous	994,011	125,111	136,111	136,111	8.8%
Sale of Equipment	13,500	50,000	0	0	0%
Sale of Land	0	0	0	0	0%
Fund Balance	0	3,935,296	126,823	126,823	-96.8%
<b>Total</b>	<b>\$11,508,187</b>	<b>\$13,955,362</b>	<b>\$10,680,949</b>	<b>\$10,680,949</b>	<b>-23.5%</b>
<b>Expenses</b>					
Personal Services	\$2,561,398	\$2,500,202	\$2,758,494	\$2,758,494	10.3%
Supplies & Operations	3,462,742	4,455,986	4,730,455	4,730,455	6.2%
Capital	3,056,022	2,190,000	375,000	375,000	-82.9%
SBITA	33	0	0	0	0%
Landfill Closure	0	2,927,000	75,000	75,000	-97.4%
Enterprise Contra Accounts	(372,123)	0	0	0	0%
To Solid Waste Capital Fund	2,475,000	1,882,174	2,742,000	2,742,000	45.7%
<b>Total</b>	<b>\$11,183,072</b>	<b>\$13,955,362</b>	<b>\$10,680,949</b>	<b>\$10,680,949</b>	<b>-23.5%</b>
<b>Expenses by Division</b>					
Administration	\$3,264,066	\$2,748,270	\$3,640,134	\$3,640,134	32.5%
Recycling and Waste Reduction	195,242	286,983	299,487	299,487	4.4%
Solid Waste Improvement	907,228	167,400	102,400	102,400	-38.8%
Code Enforcement	94,363	123,281	125,740	125,740	2.0%
Landfill	6,850,518	10,629,428	6,513,188	6,518,188	-38.7%
Convenience Centers	3,214	0	0	0	0%
Methane Recovery	451	0	0	0	0%
Solid Waste Capital	(132,010)	0	0	0	0%
<b>Total</b>	<b>\$11,183,072</b>	<b>\$13,955,362</b>	<b>\$10,680,949</b>	<b>\$10,685,949</b>	<b>-23.4%</b>
<b>Employees</b>					
Permanent	28.85	29.85	32.10	32.10	7.5%
Hourly	0.10	0.29	0.29	0.29	0.0%
<b>Total</b>	<b>28.95</b>	<b>30.14</b>	<b>32.39</b>	<b>32.39</b>	<b>7.5%</b>

The total Solid Waste Management budget decreased \$3.9M due to a \$2.9M decrease in Landfill Closure expenses, a \$1.8M reduction in planned Capital expenses, and a \$592,000 reduction in transfer to the Solid Waste Capital Fund. The budget includes 2.25 new FTEs, including two Scale Attendants and .25 of a new Engineer shared with Building Services, all of which are supported via landfill user fees.

## PERFORMANCE MEASUREMENT

Dept./Division	Fiscal Year 2025/26 Measures	Type	Target	Mid-year 25
Utilities and Engineering-Solid Waste	Solid Waste will prepare an annual report on disposal tonnages and airspace in order to plan for future cell construction	Accountability measure	1.00	0.50

### SOLID WASTE MANAGEMENT

Fiscal Year 2023/24 Outcomes	Year-End FY 23/24	Actual FY 22/23	Actual FY 21/22
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 Eco-Complex and Resource Recovery Facility. Success will be measured by diverting at least 200,000 pounds of electronics and household hazardous waste from the Landfill.	Achieved 227,615 lbs. diverted	Achieved 238,587 lbs. diverted	Achieved 262,494 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).	Achieved	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.	Achieved Construction on RNG pipeline is expected to begin July/August 2024.	Achieved	Achieved The Solid Waste Enterprise Fund is healthy and should continue to improve when the 20-year operational management plan is completed.

# SOLID WASTE CAPITAL FUND

## BUDGET HIGHLIGHTS

### SOLID WASTE CAPITAL

Fund 485

	2023/24 Actual	2024/25 Current	2025/26 Requested	2025/26 Adopted	Percent Change
<b>Revenues</b>					
Interest on Investments	\$249,453	\$0	\$0	\$0	0%
Fund Balance Appropriated	0	517,826	0	0	0%
From Solid Waste Management Fund	2,475,000	1,882,174	2,742,000	2,742,000	45.7%
<b>Total</b>	<b>\$2,724,453</b>	<b>\$2,400,000</b>	<b>\$2,742,000</b>	<b>\$2,742,000</b>	<b>14.3%</b>
<b>Expenses</b>					
Subtitle D Cell Construction	\$0	\$4,000,000	\$1,000,000	\$1,000,000	-75.0%
Treatment & Grinding Processing Area	41,665	250,000	1,162,000	1,162,000	364.8%
Sherrills Ford Convenience Center Improv.	0	800,000	180,000	180,000	-77.5%
Closure Project	0	(2,650,000)	0	0	0%
Operator's Building	0	0	400,000	400,000	0%
Bethany Church Rd. Landfill Cap Impr.	97,841	0	0	0	0%
<b>Total</b>	<b>\$139,506</b>	<b>\$2,400,000</b>	<b>\$2,742,000</b>	<b>\$2,742,000</b>	<b>14.3%</b>

The budget includes:

- \$1,000,000 Subtitle D Cell Construction - This project funds the continuum of the Subtitle D Cell Construction. The next cell is Unit 4.
- \$1,162,000 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.
- \$180,000 addition to the Sherrills Ford Convenience Center Site Improvements Project - 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.
- \$400,000 New 40x40 Operator's Building - Additional space is required to support landfill operations. The new operator's building will be equipped with a much-needed restroom facility.

# **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 ensure better connectivity and opportunities for these children's education, Social Services will continue this emphasis.

## **BUDGET HIGHLIGHTS**

<b>GRETCHEN PEED SCHOLARSHIP FUND</b>					Fund 260
	<b>2023/24 Actual</b>	<b>2024/25 Current</b>	<b>2025/26 Requested</b>	<b>2025/26 Adopted</b>	<b>Percent Change</b>
<b>Revenues</b>					
Donations	\$1,500	\$4,000	\$4,000	\$4,000	0%
Interest Earnings	2,417	0	0	0	0%
<b>Total</b>	<b>\$3,917</b>	<b>\$4,000</b>	<b>\$4,000</b>	<b>\$4,000</b>	<b>0%</b>
<b>Expenses</b>					
Scholarships	\$4,000	\$4,000	\$4,000	\$4,000	0%
<b>Total</b>	<b>\$4,000</b>	<b>\$4,000</b>	<b>\$4,000</b>	<b>\$4,000</b>	<b>0%</b>

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

<b>DSS REPRESENTATIVE PAYEE FUND</b>					Fund 294
	2023/24 Actual	2024/25 Current	2025/26 Requested	2025/26 Adopted	Percent Change
<b>Revenues</b>					
State & Federal	\$255,782	\$400,000	\$400,000	\$400,000	0.0%
<b>Total</b>	<b>\$255,782</b>	<b>\$400,000</b>	<b>\$400,000</b>	<b>\$400,000</b>	<b>0.0%</b>
<b>Expenses</b>					
Supplies & Operations	\$299,900	\$400,000	\$400,000	\$400,000	0.0%
<b>Total</b>	<b>\$299,900</b>	<b>\$400,000</b>	<b>\$400,000</b>	<b>\$400,000</b>	<b>0.0%</b>

# 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

	2023/24 Actual	2024/25 Current	2025/26 Requested	2025/26 Adopted	Fund 235
<b>Revenues</b>					
Interest on Investments	\$73,788	\$5,000	\$20,000	\$20,000	300%
Fund Balance Applied	0	495,000	480,000	480,000	-3%
<b>Total</b>	<b>\$73,788</b>	<b>\$500,000</b>	<b>\$500,000</b>	<b>\$500,000</b>	<b>0%</b>
<b>Expenses</b>					
General Fund	\$337,454	\$500,000	\$500,000	\$500,000	0%
<b>Total</b>	<b>\$337,454</b>	<b>\$500,000</b>	<b>\$500,000</b>	<b>\$500,000</b>	<b>0%</b>

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.

# 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

	2025/26 Requested	2025/26 Adopted	Fund 423 Percent Change
<strong>Revenues</strong>			
Proceeds - Installment Purchase	\$16,000,000	\$12,000,000	0%
From General Fund	\$3,806,617	\$3,806,617	0%
<strong>Total</strong>	<strong>\$19,806,617</strong>	<strong>\$15,806,617</strong>	<strong>0%</strong>
<strong>Expenses</strong>			
NCCS - Newton Conover High School Renovations	16,000,000	12,000,000	0%
Future Debt Project	3,806,617	3,806,617	0%
<strong>Total</strong>	<strong>\$19,806,617</strong>	<strong>\$15,806,617</strong>	<strong>0%</strong>

Fiscal Year 2025/26 is the third year of a 4-year schools' construction funding plan established with the Fiscal Year 2023/24 budget. A total of \$55 million in debt-financed construction and renovation projects are planned across the cycle. This year's appropriations include:

- \$12 million for Newton-Conover High School for phase II renovations.
- \$3,806,617 towards future debt service in planned transfer from General Fund

# Schools' Capital Projects

Fund 420

	2025/26 Requested	2025/26 Adopted
<b>Revenues</b>		
1st 1/2 cent Sales Tax (Restricted)	\$1,430,000	\$1,430,000
2nd 1/2% Sales Tax (Restricted)	\$7,100,000	\$7,100,000
2nd 1/2% Sales Tax - Food (Unrestricted)	\$750,000	\$750,000
Public School Building Repair and Renovation Fund (PSBRR)	\$0	\$581,138
From General Fund	\$1,100,000	\$0
Fund Balance Applied	\$11,647,742	\$1,317,474
From General Fund	\$0	\$0
<b>Total</b>	<b>\$22,027,742</b>	<b>\$11,178,612</b>
<b>Expenses</b>		
<b>Catawba County Schools</b>		
<b>Maintenance Department Recommendations</b>		
<b>Abandoned Oil Tank Removal</b>		
System-wide Professional Services	\$45,000	\$45,000
<b>Career and Technical Education</b>		
Fred T Foard High School Sawmill Building	\$225,000	\$225,000
Maiden High School Greenhouse	\$175,000	\$175,000
<b>Fire Alarm Systems</b>		
Maiden Middle School	\$215,000	\$0
<b>Flooring:</b>		
Bandys High School	\$65,000	\$65,000
Bunker Hill High School - gym & media center	\$75,000	\$75,000
Fred T Foard High School	\$65,000	\$65,000
Mill Creek Middle School	\$80,000	\$80,000
<b>HVAC/Boilers/Chillers/Building Automation Systems</b>		
Arndt / Murray: Controls Upgrades	\$500,000	\$500,000
Arndt Middle School - Replace mechanical units	\$450,000	\$450,000
Murray Middle School - Replace mechanical units	\$450,000	\$450,000
Claremont Elementary School - RTU Project Additional Funds	\$400,000	\$0
Startown Elementary School - 500 Hallway additional funds	\$75,000	\$0
Tuttle Elementary School - Replace mechanical units additional funds	\$300,000	\$0
<b>Maintenance Vehicles</b>		
Replace 2 Maintenance Vehicles	\$150,000	\$150,000
Walk behind floor scrub units - Arndt/Lyle Creek	\$25,000	\$25,000
<b>Miscellaneous Repairs</b>		
Maiden HS Auditorium	\$140,000	\$140,000
System-wide Fire Ant Treatment	\$80,000	\$80,000
<b>Painting</b>		
Maiden High School	\$120,000	\$120,000
Maiden Middle School	\$25,000	\$25,000
<b>Paving</b>		
C&I Building & Maintenance Truck Parking	\$80,000	\$80,000
Mill Creek Middle School	\$400,000	\$400,000
Mt. View Elementary School	\$55,000	\$55,000

Parking lot re-striping	\$50,000	\$50,000
River Bend Middle School	\$425,000	\$425,000
<b>Phone/Intercom Systems</b>		
Upgrade CCS Telephone Equipment	\$175,000	\$175,000
<b>Renovations</b>		
Bandys High School Multi-purpose Building	\$190,000	\$190,000
Bunker Hill High School - 200 Hall Classrooms	\$150,000	\$150,000
Claremont Elementary School - Pre-K Playground	\$25,000	\$25,000
CNUT/Balls Creek Elementary School - Dishwasher Replacement	\$40,000	\$40,000
Fred T Foard High School - 400 Hallway Window Replacement	\$100,000	\$100,000
Jacobs Fork Middle / Startown Elementary Schools	\$80,000	\$80,000
Transportation - Snap On Pro-link Computer	\$45,000	\$45,000
<b>Re-Roofing</b>		
Arndt Middle School	\$350,000	\$350,000
Clyde Campbell Elementary School	\$75,000	\$75,000
River Bend Middle School	\$1,400,000	\$1,400,000
<b>Security</b>		
Parking lot bollards, camera replacements	\$200,000	\$200,000
<b>Walkway Canopies</b>		
Banoak, Blackburn, & Campbell Elementary Schools	\$350,000	\$350,000
<b>Building/Function Capital Requests</b>		
<b>Arndt Middle School</b>		
Renovate 8th Grade Student/ Staff Restrooms	\$225,000	
Add Sidewalks to Fields	\$30,000	
Purchase New Cafeteria Furniture	\$100,000	
<b>Balls Creek Elementary School</b>		
Update PreK/EC Adaptive Class Playground	\$100,000	
Repair Wall in Basement	\$250,000	
<b>Bandys High School</b>		
Replace Outdated & Broken Student Desks & Cafeteria Tables	\$50,000	
Renovate Drama Classroom to Make a BlackBox Theatre	\$75,000	
Install Lights Backside of Building	\$15,000	
<b>Banoak Elementary School</b>		
New Outdoor Cafeteria Tables for Newly Enclosed Patio	\$15,000	
<b>Blackburn Elementary School</b>		
New Bleachers in Gym	\$65,000	
Extend Fence in the Back	\$35,000	
Update Playground	\$100,000	
Finish Repairing Outside Ramps	\$50,000	
<b>Bunker Hill High School</b>		
Repair & Extend Main Entrance Awning	\$350,000	
Update Restrooms & Plumbing		
Renovate Old Field House	\$200,000	
<b>COMPASS/Sweetwater</b>		
Replace Ramp/Deck to the Storage Trailers	\$20,000	
<b>Catawba Elementary School</b>		
New Blacktop & Basketball Goals	\$17,500	
Repaint Front of School & Hallways	\$75,000	
<b>Claremont Elementary School</b>		
Replace media center & remaining office carpet	\$45,000	
Update PreK-1-2 Playground	\$45,000	
Panic Gate (PreK-1-2 Playground) & Lighting (Back of School)	\$15,000	

Add Panels on Walls	\$20,000	
<b>Clyde Campbell Elementary School</b>		
Renovate Faculty/Staff Restrooms	\$60,000	
<b>Fred T Foard High School</b>		
Renovate Foods Classrooms	\$1,500,000	
Renovate 500 Hall Restrooms	\$50,000	
Add Lights to the Tennis Courts	\$100,000	
<b>Jacobs Fork Middle School</b>		
Add Lights to the Front & Back of the School	\$20,000	
Replace Carpet in the Bandroom & Classrooms	\$200,000	
<b>Lyle Creek Elementary School</b>		
Add a Student Shower	\$25,000	
New Office & Lobby Furniture	\$15,000	
Replace Flooring in Media Center	\$18,000	
<b>Maiden High School</b>		
Add Lights to the Tennis Courts	\$50,000	
Remove Carpet in Office & Replace with Laminate	\$100,000	
<b>Maiden Middle School</b>		
Replace fencing	\$30,000	
Remove carpet from back of Media Center	\$20,000	
Paint Tennis Courts for Four Square & Pickleball	\$15,000	
<b>Mill Creek Middle School</b>		
Add Restroom Facilities at Baseball / Softball Fields	\$150,000	
Add Concrete Walkway to Soccer Facility	\$75,000	
<b>Mt. View Elementary School</b>		
Install Steps that lead from upper to lower playground	\$16,000	
<b>Oxford Elementary School</b>		
Resurface Blacktop - Outdoor Basketball/Recess Area	\$17,000	
<b>River Bend Middle School</b>		
Retile Hallway Floors	\$150,000	
Remove Carpet in All Classrooms	\$175,000	
Redo Old Tennis Courts	\$25,000	
<b>Sherrills Ford E.S.</b>		
Replace interior & exterior doors in 400 hallway	\$30,000	
Add Awning to Cover Ramp/Walkway to New 6th Grade Building	\$60,000	
<b>St. Stephens Elementary School</b>		
Finish Painting the Interior of Building & Paint Exterior Doors	\$150,000	
Add Benches, Picnic Tables & Benches Around Playgrounds	\$200,000	
Replace Bathroom Floor Tile in 400 Classrooms	\$18,000	
<b>St. Stephens High School</b>		
Cover Outdoor Venue - ROTC & Theater	\$125,000	
Cover Remainder of Patio Area	\$100,000	
Add Lights to the Tennis Courts	\$100,000	
<b>Snow Creek Elementary School</b>		
Resurface Gym Floor	\$25,000	
Add Shade Structures for the Playground	\$22,000	
Add Staff Restrooms on the 200 & 300 Halls	\$50,000	
Add Outdoor Basketball Court	\$25,000	
<b>Startown Elementary School</b>		
Repair Restrooms at Gym & Cafeteria & Install New Flooring	\$35,000	
<b>Tuttle Elementary School</b>		
Replace in the Office Area	\$45,000	

Paint Blacktop for Games & Basketball	\$15,000	
<b>Webb Murray Elementary School</b>		
Outdoor Expansion - Create Outdoor Classroom	\$75,000	
Add Parking to Accommodate Families & Community for Events	\$50,000	
Promethean Board for Media Center	\$15,000	
<b>School's Construction Manager</b>	\$45,000	\$45,000
<b>Per Capita 16,027 @ \$52.00</b>	\$829,244	\$833,404
<b>Catawba County Schools Total</b>	\$14,572,744	\$7,738,404

### **Hickory City Schools**

Northview - Repairs to Building Envelope	\$350,000	\$200,000
Southwest Primary	\$0	( <b>\$400,000</b> )
District-wide - Wall Repairs & Renovations	\$250,000	\$250,000
District-wide - Improvements & Modernization to Furniture, Fixtures, & Equipment	\$350,000	\$350,000
Jenkins Elementary School - HVAC Modernization	\$250,000	\$250,000
HCAM - Exterior Structural Repairs Phase 2	\$65,000	\$65,000
Viewmont - Replace Fire Protection & Security System	\$275,000	\$275,000
District-wide - Upgrade PA/Intercom/Bell Systems	\$100,000	\$100,000
District-wide - Support Vehicle Fleet Renewal (Activity Buses)	\$200,000	\$200,000
District-wide - Upgrade Telephone System	\$200,000	\$200,000
District-wide - Reseal/Renew Parking Lots	\$85,000	
HHS - Replace Varsity Locker Room HVAC System in Athletics Building	\$90,000	
District-wide - Install Exterior Digital Signs at Schools	\$75,000	
HHS - Replace Boilers	\$70,000	
Oakwood - Install/Improve Pre-K Playground	\$50,000	\$50,000
Jenkins - Renovate Gymnasium	\$82,000	
HHS - Replace/Restore Roof Stadium Pressbox	\$150,000	
Jenkins - Alterations & Renovations to Second Floor Restrooms	\$150,000	
Resource Center - Replace Building Mgmt System & HVAC	\$75,000	
<b>Per Capita 3,644 @ \$52.00</b>	\$202,278	\$189,488
<b>Hickory City Schools Total</b>	<b>\$3,069,278</b>	<b>\$1,729,488</b>

### **Newton-Conover**

System-wide HVAC Upgrades & Replacements	\$400,000	\$400,000
Grounds Equipment	\$20,000	\$20,000
System-wide Renovations Doors & Floors	\$75,000	\$75,000
System-wide Safety / Security	\$80,000	\$80,000
System-wide Roofing	\$150,000	\$150,000
Construction Manager	\$100,000	\$100,000
<b>Per Capita 2,610 @ \$52.00</b>	\$135,720	\$135,720
<b>Newton-Conover City Schools Total</b>	<b>\$960,720</b>	<b>\$960,720</b>

### **K-64 Chromebook Replacement Reserve**

**\$1,100,000** **\$0**

### **Catawba Valley Community College**

Energy Management Upgrade	\$70,000	\$70,000
Cosmetology Lease	\$180,000	\$180,000
General Renovations	\$500,000	\$500,000
Paving	\$800,000	\$0

Engineering Building HVAC	\$300,000	\$0
Truck Replacement	\$75,000	\$0
Paving	\$400,000	\$0
<b>CVCC Total</b>	<b>\$2,325,000</b>	<b>\$750,000</b>
<b>Total</b>	<b>\$22,027,742</b>	<b>\$11,178,612</b>

# 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

	2023/24 Actual	2024/25 Current	2025/26 Requested	2025/26 Adopted	Fund 292 Percent Change
<b>Revenues</b>					
Fines & Forfeitures	\$310,153	\$511,106	\$489,374	\$534,744	4.6%
<b>Total</b>	<b>\$310,153</b>	<b>\$511,106</b>	<b>\$489,374</b>	<b>\$534,744</b>	<b>4.6%</b>
<b>Expenses</b>					
Catawba County Schools	\$214,893	\$365,562	\$365,562	\$384,648	5.2%
Hickory Public Schools	52,211	85,215	83,812	87,456	2.6%
Newton-Conover City Schools	38,402	60,329	40,000	62,640	3.8%
<b>Total</b>	<b>\$305,506</b>	<b>\$511,106</b>	<b>\$489,374</b>	<b>\$534,744</b>	<b>4.6%</b>

# LIBRARY ENDOWMENT FUND

## BUDGET HIGHLIGHTS

### LIBRARY ENDOWMENT FUND

	2023/24 Actual	2024/25 Current	2025/26 Requested	2025/26 Adopted	Fund 250 Percent Change
<b>Revenues</b>					
NC Community Foundation	\$5,787	\$7,000	\$3,000	\$3,000	-57.1%
Investment Earnings	8,956	0	0	0	0%
Fund Balance	0	0	0	0	0%
<b>Total</b>	<b>\$14,743</b>	<b>\$7,000</b>	<b>\$3,000</b>	<b>\$3,000</b>	<b>-57.1%</b>
<b>Expenses</b>					
Supplies & Operations	\$5,772	\$7,000	\$3,000	\$3,000	-57.1%
<b>Total</b>	<b>\$5,772</b>	<b>\$7,000</b>	<b>\$3,000</b>	<b>\$3,000</b>	<b>-57.1%</b>

Projected donations to the endowment.

# 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

	2023/24 Actual	2024/25 Current	2025/26 Requested	2025/26 Adopted	Fund 291 Percent Change
<b>Revenues</b>					
Federal	\$5,542,291	\$475,000	\$0	\$0	-100.0%
Miscellaneous	481,446	0	0	0	0%
<b>Total</b>	<b>\$6,023,737</b>	<b>\$475,000</b>	<b>\$0</b>	<b>\$0</b>	<b>-100.0%</b>
<b>Expenses</b>					
Transfer to County W&S Capital Fund	\$623,048	\$0	\$0	\$0	0%
Transfer to Gen. Fund	3,389,793	475,000	0	0	-100.0%
Capital	1,510,784	0	0	0	0%
Supplies & Operations	0	0	0	0	0%
<b>Total</b>	<b>\$5,523,625</b>	<b>\$475,000</b>	<b>\$0</b>	<b>\$0</b>	<b>-100.0%</b>

# 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

<b>Opioid Settlement Fund</b>					<b>Fund 293</b>
	<b>2023/24 Actual</b>	<b>2024/25 Current</b>	<b>2025/26 Requested</b>	<b>2025/26 Adopted</b>	<b>Percent Change</b>
<b>Revenues</b>					
Opioid Settlement Revenue	\$3,664,257	\$335,000	\$777,980	\$777,980	132.2%
Miscellaneous	\$202,850	\$0	\$0	\$0	0%
<b>Total</b>	<b>\$3,664,257</b>	<b>\$335,000</b>	<b>\$777,980</b>	<b>\$777,980</b>	<b>132.2%</b>
<b>Expenses</b>					
Opioid SU Coordinator	\$63,920	\$0	\$0	\$0	0%
To General Fund	0	335,000	777,980	777,980	132.2%
<b>Total</b>	<b>\$63,920</b>	<b>\$335,000</b>	<b>\$777,980</b>	<b>\$777,980</b>	<b>132.2%</b>

The budget appropriates the anticipated costs for the coming year for the following strategies:

- Opioid / Substance Use Disorder Program Coordinator position (\$163,936) in Public Health and related operating expenses to oversee the County's collaborative strategic planning efforts related to Opioid / Substance Use Disorder, criminal justice diversion, and youth prevention 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 (\$180,000) in Detention Center to fund the use of medications in combination with counseling and behavioral therapies for the treatment of substance use disorders.
- PORT, a post-overdose response team (PORT) (\$434,044) follow-up program that allows Community Paramedics to visit a person who experienced an overdose within 24-72 hours of the incident. PORTs provide support, education, and access to evidence-based treatment such as medication for opioid use disorder and other life-saving resources.

# 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

	2023/24 Actual	2024/25 Current	2025/26 Requested	2025/26 Adopted	Fund 285
					Percent Change
<b>Revenues</b>					
State	\$165,935	\$0	\$0	\$0	0%
Miscellaneous	3,709	0	0	0	0%
Fund Balance	0	0	80,000	80,000	0%
From Gen. Fund	103,240	75,000	75,000	75,000	0%
<b>Total</b>	<b>\$272,884</b>	<b>\$75,000</b>	<b>\$155,000</b>	<b>\$155,000</b>	<b>107%</b>
<b>Expenses</b>					
Expenses	\$165,935	\$75,000	\$155,000	\$155,000	107%
<b>Total</b>	<b>\$165,935</b>	<b>\$75,000</b>	<b>\$155,000</b>	<b>\$155,000</b>	<b>107%</b>

The budget continues to include \$75,000 in local funds to support additional StRAP projects and appropriates \$80,000 in fund balance to further efforts supported by a \$192,612 grant received during Fiscal Year 2024/25.

# SUBDIVISION ROAD IMPROVEMENT FUND

## BUDGET HIGHLIGHTS

In 2020, in support of the Board of Commissioners' Strategic Plan, the Board adopted Resolution 2020-17 creating a petition-driven program to facilitate acceptance of private roads into the North Carolina Department of Transportation's (NCDOT) Secondary Road Maintenance Program. Through this program, the County provides up-front funding to improve private roads to NCDOT standards so NCDOT can assume maintenance responsibility, and the cost of improvements is assessed against the property owners and recouped over a 10-year period through the special assessment process. To participate in the program, at least 75 percent of the homeowners to be assessed must voluntarily sign a petition supporting the project, and the owners who sign the petition must account for at least 75 percent of the road frontage to be improved through the assessment. The Board initially seeded the fund with \$2.5 million and dedicated street assessment repayments from homeowners as well as interest earned to future road improvement projects.

Subdivision Road Improvement Fund		Fund 413	
	2025/26 Requested	2025/26 Adopted	Percent Change
<strong>Revenues</strong>			
Street Assessments	384,347	384,347	0%
Interest on Investments	73,674	73,674	0%
Fund Balance	59,864	59,864	0%
<strong>Total</strong>	<strong>\$517,885</strong>	<strong>\$517,885</strong>	<strong>0%</strong>
<strong>Expenses</strong>			
Future Projects	517,885	517,885	0%
<strong>Total</strong>	<strong>\$517,885</strong>	<strong>\$517,885</strong>	<strong>0%</strong>

The budget appropriates revenue earned from street assessments and interest to date as well as fund balance from completed / closed road improvement projects to future projects.

To date, Utilities & Engineering has worked with 11 neighborhoods through the entire process. Of the initial \$2.5 million in seed funding, there is \$854,932 available for future projects, through a combination of unappropriated funds, interest earned, and revenues received from citizens' repayment of assessments. Staff is currently working with several neighborhoods in various stages of the process leading up to the final assessment.





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# 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 of 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 2025/26	Funding in FY 2026/27	Funding in FY 2027/28	Funding in FY 2028/29	Total In 4-Year Plan
<b>Ongoing &amp; Periodic Projects</b>						
Economic Development Reserve		575,000	587,000	599,000	611,000	2,372,000
Facilities - General Renovations		100,000	150,000	150,000	150,000	550,000
Libraries - Future Branch		150,000	100,000	100,000	100,000	450,000
Public Safety Project		465,000	400,000	400,000	400,000	1,665,000
Technology - Infrastructure Upgrades		775,000	825,000	875,000	900,000	3,375,000
Technology - Server & Desktop Applications		275,000	275,000	275,000	275,000	1,100,000
<b>Pay as You Go Projects</b>						
Economic Development - Claremont International Rail Park		970,000	0	0	0	970,000
Economic Development - SECC Business Park		310,000	0	0	0	310,000
Transfer from Economic Development Reserve Project		(1,280,000)	0	0	0	(1,280,000)
Facilities - 1924 Courthouse Buildings/Improvements/Maint.		0	0	170,000	0	170,000
Facilities - Old ARC Demo		0	0	0	3,200,000	3,200,000
Facilities - Government Center Improvements/Maint.		0	280,000	400,000	0	680,000
Human Services - Public Health Building Improvements/Maint.		0	0	300,000	0	300,000
Human Services - Social Services Buildings		320,000	860,000	250,000	200,000	1,630,000
Parks - Riverbend Park		0	465,000	0	0	465,000
Parks - St. Stephens Park		0	0	150,000	0	150,000
Public Safety - Animal Shelter - Emergency Generator		0	150,000	0	0	150,000
Public Safety - Justice Center - AV Refresh		250,000	250,000	0	0	500,000
Public Safety - Justice Center Improvements/Maint.		0	215,000	0	250,000	465,000
Technology - ERP/PeopleSoft Upgrade/Replacement		750,000	1,000,000	1,000,000	500,000	3,250,000
<b>Totals</b>		<b>3,660,000</b>	<b>5,557,000</b>	<b>4,669,000</b>	<b>6,586,000</b>	<b>20,472,000</b>
<b>Revenues</b>						
From General Fund		2,365,000	3,395,000	2,700,000	5,675,000	14,135,000
From General Fund - Library Reinventing Surplus		150,000	100,000	100,000	100,000	450,000
From General Fund - Social Services Reinventing		320,000	860,000	250,000	200,000	1,630,000
1/4 Cent Sales Tax - Economic Development		575,000	587,000	599,000	611,000	2,372,000
General Capital Fund Balance		250,000	615,000	1,020,000	0	1,885,000
<b>Total Revenue</b>		<b>3,660,000</b>	<b>5,557,000</b>	<b>4,669,000</b>	<b>6,586,000</b>	<b>20,472,000</b>

GENERAL CAPITAL PROJECTS	Funding in FY 2025/26	Funding in FY 2026/27	Funding in FY 2027/28	Funding in FY 2028/29	Total In 4- Year Plan	Funding Notes	General Fund Operating Impact
<b>Ongoing &amp; Periodic Projects</b>							
<b>Economic Development Reserve</b> - A portion 1/4 cent sales tax dedicated toward investment in economic development.	575,000	587,000	599,000	611,000	2,372,000	1/4 Cent Sales Tax	None
<b>Facilities - General Renovations</b> - General renovations.	100,000	150,000	150,000	150,000	550,000	General Fund contribution	None
<b>Library - Future Branch</b> - Funds are set aside from Library Reinventing Surplus toward a future library.	150,000	100,000	100,000	100,000	450,000	Library Reinventing Surplus contribution	Maintenance costs as budgeted in the Facilities operating budget.
<b>Public Safety Project</b> - Reserves funds in a Public Safety project for future investment as needed to provide "right care, right place, right time" public safety services.	465,000	400,000	400,000	400,000	1,665,000	General Fund contribution - \$200,000 future EMS equipment, \$200,000 future rescue equipment, \$65,000 Conover Haz-mat truck (year 1 of 2)	
<b>Technology - Infrastructure Upgrades</b> - Recurring funds used to maintain the County's network.	775,000	825,000	875,000	900,000	3,375,000	General Fund contribution	None
<b>Technology - Server &amp; Desktop Applications</b> - Recurring cost to keep County in compliance with licensing requirements for operating systems, security systems, e-mail management, database management, desktop publishing, etc.	275,000	275,000	275,000	275,000	1,100,000	General Fund contribution	Maintenance costs as budgeted in the Technology operating budget.
<b>Pay as You Go Projects</b>							
<b>Economic Development - Claremont International Rail Park</b> - County's share of road, property due diligence, and site prep.	970,000	0	0	0	970,000	Transfer from Economic Development Reserve	
<b>Economic Development - SECC Business Park</b> - Potential property acquisition and due diligence.	310,000	0	0	0	310,000	Transfer from Economic Development Reserve	
Transfer from Economic Development Reserve Project	(1,280,000)	0	0	0	(1,280,000)	General Fund contributions & 1/4 cent sales tax	
<b>Facilities - 1924 Courthouse Buildings/ Improvements/ Maint.</b> - Replace 9 HVAC units.	0	0	170,000	0	170,000	General Fund contribution	
<b>Facilities - ARC Demo</b> - Projected turnkey cost to demolish old Agricultural Resources Center Building after service relocations.	0	0	0	3,200,000	3,200,000	General Fund contribution	

GENERAL CAPITAL PROJECTS	Funding in FY 2025/26	Funding in FY 2026/27	Funding in FY 2027/28	Funding in FY 2028/29	Total In 4- Year Plan	Funding Notes	General Fund Operating Impact
Human Services - Public Health Building Improvements/Maint. - Replace end of life chiller.	0	0	300,000	0	300,000	General Fund contribution	
Human Services - Social Services Buildings Improvements/Maint. - Replace gas packs at Family Services Center FY26 \$260,000, new generator at Sr. Nutrition FY26 \$60,000, replace end of life chiller FY27 \$500,000, resurface parking lot and curbs FY27 \$360,000, replace elevator DSS Building C FY28 \$250,000, and flooring throughout Building C FY29 \$200,000.	320,000	860,000	250,000	200,000	1,630,000	Social Services Reinventing Surplus	
Parks - Riverbend Park - Resurface parking lot \$450,000 and replace heat pump at Bean house \$15,000	0	465,000	0	0	465,000	General Fund contribution	
Parks - St. Stephens Park - Building upgrades	0	0	150,000	0	150,000	General Fund contribution	
Public Safety - Animal Shelter - Emergency Generator	0	150,000	0	0	150,000	General Fund contribution	
Public Safety - Justice Center - AV Refresh - update out of maintenance equipment	250,000	250,000	0	0	500,000	General Capital Fund Balance (\$221,935 in projects to be closed)	
Public Safety - Justice Center Improvements/Maint. - Convert generator from city to county FY27 \$200,000, refurbish Sheriff's Office generator FY27 \$15,000, and elevator addition in old section FY28 \$250,000.	0	215,000	0	250,000	465,000	General Fund contribution	
Technology - ERP/PeopleSoft Upgrade/Replacement - County targets having new system implemented by 2030.	750,000	1,000,000	1,000,000	500,000	3,250,000	General Fund contribution	
<b>Totals</b>	<b>3,660,000</b>	<b>5,557,000</b>	<b>4,669,000</b>	<b>6,586,000</b>	<b>20,472,000</b>		
<b>Revenues</b>							
From General Fund	2,365,000	3,395,000	2,700,000	5,675,000	14,135,000		
From General Fund - Library Reinventing Surplus	150,000	100,000	100,000	100,000	450,000		
From General Fund - Social Services Reinventing	320,000	860,000	250,000	200,000	1,630,000		
1/4 Cent Sales Tax - Economic Development	575,000	587,000	599,000	611,000	2,372,000		
General Capital Fund Balance	250,000	615,000	1,020,000	0	1,885,000		
<b>Total Revenue</b>	<b>3,660,000</b>	<b>5,557,000</b>	<b>4,669,000</b>	<b>6,586,000</b>	<b>20,472,000</b>		

Updated 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	0	12,500,000	funding advanced in prior cycle towards \$32M total project cost
Catawba County Schools - Maiden Middle Renovations	1,400,000	1,500,000	0	0	2,900,000	these funds have been used for roof repair and preliminary design work
Newton-Conover City Schools: Newton-Conover High School	2,000,000	4,000,000	12,000,000	0	18,000,000	Phase II and drainage pipe repair
Hickory City Schools - Hickory High School Renovations	0	0	0	18,000,000	18,000,000	\$4.9M available from prev. cycle
Future Projects Reserve	(3,400,000)	(1,500,000)	0	0	(4,900,000)	
<b>Totals</b>	<b>12,500,000</b>	<b>4,000,000</b>	<b>12,000,000</b>	<b>18,000,000</b>	<b>46,500,000</b>	
<b>Revenue</b>						
Installment Purchase	12,500,000	4,000,000	12,000,000	18,000,000	<b>46,500,000</b>	
<b>Total Revenue</b>	<b>12,500,000</b>	<b>4,000,000</b>	<b>12,000,000</b>	<b>18,000,000</b>	<b>46,500,000</b>	

SOLID WASTE CIP Summary	Funding in FY 2025/26	Funding in FY 2026/27	Funding in FY 2027/28	Funding in FY 2028/29	Total in 4 Years
<b>PAY AS GO CAPITAL - CAPITAL PROJECTS FUND</b>					
Landfill Gas Collection Improvements (485-20113)	0	150,000	0	0	150,000
Sherrills Ford Convenience Center Improvements (485-22023)	180,000	0	0	0	180,000
Subtitle D Cell Construction (485-22017)	1,000,000	16,127,000	0	0	17,127,000
Treatment & Grinding Processing Area (485-22024)	1,162,000	0	0	0	1,162,000
40X40 Operator's Building (new 485 Capital Project)	400,000	0	0	0	400,000
<b>Total Pay As Go Capital Projects Fund</b>	<b>2,742,000</b>	<b>16,277,000</b>	<b>0</b>	<b>0</b>	<b>19,019,000</b>
<b>PAY AS GO CAPITAL - OPERATING FUND</b>					
Bulldozer	0	455,000	475,000	0	930,000
Excavator	375,000	0	0	425,000	800,000
Grinder	0	0	1,300,000	0	1,300,000
Lawnmower and/or Bush Hog	0	35,000	0	0	35,000
Pickup Truck 3/4 Ton and/or 1/2 Ton	0	60,000	0	75,000	135,000
Utility Terrain Vehicle	0	0	27,000	0	27,000
<b>Total Pay As Go Operating Fund</b>	<b>375,000</b>	<b>550,000</b>	<b>1,802,000</b>	<b>500,000</b>	<b>3,227,000</b>
<b>OPERATING COSTS &amp; TRANSFERS</b>					
Personal Services	2,758,494	2,841,000	2,926,000	3,014,000	11,539,494
General Operating	4,730,455	4,778,000	4,826,000	4,874,000	19,208,455
Landfill Closure/Post Closure Assurance Reserves	75,000	500,000	1,500,000	1,500,000	3,575,000
Add to Reserves	0	0	613,000	613,000	1,226,000
Transfer to Capital Projects Fund	2,742,000	16,277,000	0	0	19,019,000
<b>TOTAL OPERATING</b>	<b>10,305,949</b>	<b>24,396,000</b>	<b>9,865,000</b>	<b>10,001,000</b>	<b>54,567,949</b>
<b>TOTAL EXPENSES</b>	<b>13,422,949</b>	<b>41,223,000</b>	<b>11,667,000</b>	<b>10,501,000</b>	<b>76,813,949</b>
<b>REVENUES</b>					
Landfill User Fees	9,425,520	10,002,000	10,406,000	10,827,000	40,660,520
Tire Disposal Tax	300,000	303,000	306,000	309,000	1,218,000
White Goods Disposal Tax	90,000	91,000	92,000	93,000	366,000
Solid Waste Disposal Tax (5 year average 20% of tax paid in)	85,000	86,000	87,000	88,000	346,000
Solid Waste Franchise Fee	100,000	100,000	100,000	100,000	400,000
Miscellaneous & All Others Revenues	553,606	559,000	565,000	571,000	2,248,606
Transfer from Solid Waste Management Fund	2,742,000	16,277,000	0	0	19,019,000
Fund Balance Appropriated (Management Operating Fund)	126,823	13,805,000	111,000	(1,487,000)	12,555,823
<b>TOTAL REVENUES</b>	<b>13,422,949</b>	<b>41,223,000</b>	<b>11,667,000</b>	<b>10,501,000</b>	<b>76,813,949</b>

SOLID WASTE CIP	Funding in FY 2025/26	Funding in FY 2026/27	Funding in FY 2027/28	Funding in FY 2028/29	Total in 4 Years
<b>PAY AS GO CAPITAL - CAPITAL PROJECTS FUND</b>					
<b>Landfill Gas Collection Improvements</b> - 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	150,000	0	0	150,000
<b>Sherrills Ford Convenience Center Site Improvements</b> - This project eliminates backups on Sherrills Ford Road, improves customer access and safety, and expands services by adding oil and antifreeze recycling.	180,000	0	0	0	180,000
<b>Subtitle D Cell Construction</b> - This project funds the continuum of the Subtitle D Cell Construction. The next cell is Unit 4.	1,000,000	16,127,000	0	0	17,127,000
<b>Treatment &amp; Grinding Processing Area</b> - 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.	1,162,000	0	0	0	1,162,000
<b>New Operator's Building</b> - New 40x40 Operator's Building - Additional space is required for program operations. The new operator's building will be equipped with a much need restroom facility.	400,000	0	0	0	400,000
<b>Total Pay As Go Capital Projects Fund</b>	<b>2,742,000</b>	<b>16,277,000</b>	<b>0</b>	<b>0</b>	<b>19,019,000</b>
<b>OPERATING COSTS &amp; TRANSFERS</b>					
<b>Replacement - Bulldozer</b> - Dozers are used daily in the landfill to spread out waste and place cover material.	0	455,000	475,000	0	930,000
<b>Replacement - Excavator</b> - Excavators are used in obtaining soils needed for landfill operations. Replacements are scheduled according to Solid Waste financial analysis and planning.	375,000	0	0	425,000	800,000
<b>Replacement - Grinder</b> - Grinders are used in Treatment & Processing to grind certain debris into mulch and compost for sale	0	0	1,300,000	0	1,300,000
<b>Replacement - Lawnmower &amp; Bush Hog</b> - Lawn mowers and bush hogs are used to maintain property associated with the Landfill and Solid Waste Management.	0	35,000	0	0	35,000

SOLID WASTE CIP	Funding in FY 2025/26	Funding in FY 2026/27	Funding in FY 2027/28	Funding in FY 2028/29	Total in 4 Years
<b>Replacement - Pickup Truck 3/4 Ton and/or 1/2 Ton</b> - 3/4 ton or 1/2 ton pickups are replaced as necessary according to the Solid Waste financial analysis and planning.	0	60,000	0	75,000	<b>135,000</b>
<b>Replacement - Utility Terrain Vehicle</b> - 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.	0	0	27,000	0	<b>27,000</b>
<b>Total Pay as Go</b>	<b>375,000</b>	<b>550,000</b>	<b>1,802,000</b>	<b>500,000</b>	<b>3,227,000</b>

WATER AND SEWER CIP Summary	Funding in FY 2025/26	Funding in FY 2026/27	Funding in FY 2027/28	Funding in FY 2028/29	Funding in FY 2029/30	Total New in 5 Years
<b>COUNTY CAPITAL PROJECTS</b>						
<b>SECC Sewer Projects</b>						
Hickory-Catawba WWTP Future Expansion	250,000	2,000,000	2,000,000	7,250,000	0	<b>11,500,000</b>
Hickory- Catawba WWTP Headworks Expansion	4,000,000	0	0	0	0	<b>4,000,000</b>
Lake Norman Marina LS Upgrade (Impellers)	0	0	700,000	0	0	<b>700,000</b>
New Wastewater Conveyance	0	0	0	25,000,000	0	<b>25,000,000</b>
<b>SECC Water Projects</b>						
Additional 0.50 MG Water Storage Tank on Anderson Mtn. Construction FY35	250,000	250,000	250,000	250,000	250,000	<b>1,250,000</b>
Buffalo Shoals Rd. Water Line Construction	0	2,300,000	0	0	0	<b>2,300,000</b>
Water Treatment Capacity Purchase	464,000	464,000	464,000	464,000	464,000	<b>2,320,000</b>
<b>Total</b>	<b>4,964,000</b>	<b>5,014,000</b>	<b>3,414,000</b>	<b>32,964,000</b>	<b>714,000</b>	<b>47,070,000</b>
<b>COUNTY DEBT SERVICE &amp; OPERATING COSTS</b>						
Personal Services (3%)	225,256	232,000	239,000	246,000	253,000	<b>1,195,256</b>
General Operating (2%)	676,883	690,421	704,229	718,314	732,680	<b>3,522,527</b>
Hickory-Catawba Wastewater Treatment Plant Expansion Debt Payment and Operations	650,000	650,000	650,000	250,000	250,000	<b>2,450,000</b>
New Wastewater Conveyance Debt Service	0	0	0	0	2,916,667	<b>2,916,667</b>
Blackburn-Plateau Water Loop Debt Payment	75,000	75,000	75,000	75,000	75,000	<b>375,000</b>
Southeastern Catawba County Wastewater Collection Debt Payment	180,725	174,000	170,000	0	0	<b>524,725</b>
Transfer to Water & Sewer Capital Fund	4,964,000	5,014,000	3,414,000	714,000	714,000	<b>14,820,000</b>
<b>Total Debt Service &amp; Operating</b>	<b>6,771,864</b>	<b>6,835,421</b>	<b>5,252,229</b>	<b>2,003,314</b>	<b>4,941,347</b>	<b>25,804,175</b>
<b>TOTAL PROJECT, DEBT SERVICE, AND OPERATING EXPENSES</b>	<b>11,735,864</b>	<b>11,849,421</b>	<b>8,666,229</b>	<b>34,967,314</b>	<b>5,655,347</b>	<b>72,874,175</b>
<b>REVENUE</b>						
1/4 cent Sales Tax (2%)	1,389,000	1,417,000	1,445,000	1,474,000	1,503,000	<b>7,228,000</b>
System Development Fees (1%)	3,132,000	3,163,000	3,195,000	3,227,000	3,259,000	<b>15,976,000</b>
Revenue Sharing Contracts (1%)	1,368,000	1,382,000	1,396,000	1,410,000	1,424,000	<b>6,980,000</b>
Debt Financing	0	0	0	25,000,000	0	<b>25,000,000</b>
Transfer from W&S Oper. & Capital Reserve Funds	4,964,000	5,014,000	3,414,000	714,000	714,000	<b>14,820,000</b>
Fund Balance Applied	882,864	873,421	(783,771)	3,142,314	(1,244,653)	<b>2,870,175</b>
<b>TOTAL REVENUE</b>	<b>11,735,864</b>	<b>11,849,421</b>	<b>8,666,229</b>	<b>34,967,314</b>	<b>5,655,347</b>	<b>72,874,175</b>

Water & Sewer Projects Descriptions	Funding in FY 2025/26	Funding in FY 2026/27	Funding in FY 2027/28	Funding in FY 2028/29	Funding in FY 2029/30	Total New in 5 Years	Funding Notes	Operating Impacts
<b>COUNTY CAPITAL PROJECTS</b>								
<b>SECC Sewer Projects</b>								
<b>Hickory-Catawba WWTP Future Expansion -</b> 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	2,000,000	2,000,000	7,250,000	0	11,500,000	issue debt working with City of Hickory	
<b>Headworks Expansion</b> - Expansion of Hickory-Catawba WWTP Headworks prior to future expansion of WWTP to 3 MGD. Due to nature of work and location within WWTP, the headworks needs be expanded while average daily flows are lower.	4,000,000	0	0	0	0	4,000,000		
<b>Lake Norman Marina PS Upgrade (Impeller Upsize)</b> -Expanded pump capacity.	0	0	700,000	0	0	700,000		
<b>New Wastewater Conveyance</b> - Current estimates for conveyance system to Hickory-Catawba WWTP at 70%-80% capacity by 2028; additional conveyance capacity will be needed.	0	0	0	25,000,000	0	25,000,000		
<b>SECC Water Projects</b>								
<b>Additional 0.5 MG Water Storage Tank</b> <b>Anderson Mtn.</b> 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.	
<b>Buffalo Shoals Rd. Water (Construction)</b> - This project will complete SECC service area loop, providing system efficiencies by tying Anderson Mtn. & Bandys storage tanks together, reducing need for Conover pass-through to emergency need only, and improve system resiliency by combining two independent pressure zones into single pressure zone.	0	2,300,000	0	0	0	2,300,000	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.

Water & Sewer Projects Descriptions	Funding in FY 2025/26	Funding in FY 2026/27	Funding in FY 2027/28	Funding in FY 2028/29	Funding in FY 2029/30	Total New in 5 Years	Funding Notes	Operating Impacts
<b>Water Treatment Capacity Purchase (3.3MGD @ \$1.50/Gal. \$4,950,000)</b> - Per contract, County to 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 future purchase of remaining 3.3 MGD. Per Contract, remaining capacity to be purchased for \$4,950,000 in FY32. \$464,000 annual funding amount	464,000	464,000	464,000	464,000	464,000	2,320,000		
<b>Total</b>	<b>4,964,000</b>	<b>5,014,000</b>	<b>3,414,000</b>	<b>32,964,000</b>	<b>714,000</b>	<b>47,070,000</b>		
<b>DEBT SERVICE &amp; OPERATING</b>								
<b>Personal Services</b> - 1 FTE dedicated to water & sewer.	225,256	232,000	239,000	246,000	253,000	1,195,256		
<b>General Operating</b> - Includes professional services for engineering reports on planned projects.	676,883	690,421	704,229	718,314	732,680	3,522,527		
<b>Blackburn-Plateau Water Loop</b> - 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. \$1.5 million principal forgiveness loan for 20 years, payments are \$75,000 annually, \$1.5 million grant. (ends 29-30)	\$75,000 per year debt service
<b>Southeastern Catawba County (SECC) Waste Water Collection</b> - Debt repayment for project approved in prior years.	180,725	174,000	170,000	0	0	524,725	Funding from installment purchase obligations issued over 20 yrs @ 4.19 percent interest. Final debt payment is in 2028. Debt repaid from property tax and/or portion of the 1/4 cent sales tax devoted to water and sewer. (ends 27-28)	Annual debt service per cash flow
<b>Hickory-Catawba Wastewater Treatment Plant Expansion</b> - County's portion of debt service & operating expenses to the City of Hickory.	650,000	650,000	650,000	250,000	250,000	2,450,000	Debt service portion ends in FY27/28	\$392,000 per year debt service, \$250,000 annual operating costs
<b>Transfer to Water &amp; Sewer Capital Fund</b>	4,964,000	5,014,000	3,414,000	714,000	714,000	14,820,000		
<b>Total Debt Service &amp; Operating</b>	<b>6,771,864</b>	<b>6,835,421</b>	<b>5,252,229</b>	<b>2,003,314</b>	<b>4,941,347</b>	<b>25,804,175</b>		
<b>TOTAL PROJECT, DEBT SERVICE, AND OPERATING EXPENSES</b>	<b>11,735,864</b>	<b>11,849,421</b>	<b>8,666,229</b>	<b>34,967,314</b>	<b>5,655,347</b>	<b>72,874,175</b>		





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# 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 Cooperatives, the Federal Intermediate Credit Bank, the Federal Land Banks, the Federal Home Loan Banks, the Federal Home Loan Mortgage Corporation, the Federal National Mortgage Association, the Government National Mortgage Association, the Federal Housing Administration, the Farmers Home Administration and the U.S. Postal Service.
- C. 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.

**CATAWBA COUNTY, NORTH CAROLINA****Table 5****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 <sup>(1)</sup>	Estimated Real Market Value
2015	12,267,687,100	3,622,784,098	746,952,594	16,637,423,792	0.530	16,249,070,995
2016 <sup>(2)</sup>	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 <sup>(2)</sup>	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
2024 <sup>(2)</sup>	23,120,142,240	6,227,004,758	1,282,087,212	30,629,234,210	0.3985	32,594,446,300

<sup>(1)</sup> Tax rate expressed in dollars of tax per \$100 of assessed valuation.

<sup>(2)</sup> 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 <sup>(1)</sup>**  
**Last Ten Fiscal Years**

	<b>Fiscal Year</b>				
	<b>2024</b>	<b>2023</b>	<b>2022</b>	<b>2021</b>	<b>2020</b>
<b>Catawba County</b>					
Property Tax	0.3985	0.5750	0.5750	0.5750	0.5750
<b>Fire Districts:</b>					
Bandys	0.0785	0.1150	0.1150	0.1150	0.0780
Catawba Rural	0.1070	0.1300	0.1300	0.1300	0.1300
Claremont Rural	0.0925	0.1300	0.1100	0.1100	0.0900
Conover Rural	0.0800	0.1150	0.1100	0.1100	0.1100
Cooksville	0.0540	0.0750	0.0750	0.0750	0.0750
Hickory Rural	0.1250	0.1500	0.1500	0.1500	0.1500
Long View Rural	0.0755	0.1130	0.0830	0.0830	0.0830
Maiden Rural	0.0720	0.1053	0.0753	0.0753	0.0753
Mountain View	0.0730	0.0770	0.0718	0.0718	0.0718
Newton Rural	0.1010	0.1500	0.1300	0.1300	0.1200
Oxford	0.0610	0.0650	0.0650	0.0650	0.0650
Propst	0.0590	0.0770	0.0620	0.0620	0.0620
Sherrills Ford	0.0840	0.1300	0.1300	0.1300	0.1300
St. Stephens	0.1040	0.1200	0.1200	0.1200	0.1200
<b>Municipalities:</b>					
Town of Brookford	0.4000	0.5200	0.5200	0.5200	0.5200
Town of Catawba	0.4000	0.5800	0.5800	0.5800	0.5800
Town of Long View	0.4900	0.5700	0.5700	0.5700	0.5700
Town of Maiden	0.3800	0.3800	0.3800	0.3800	0.3800
City of Claremont	0.4175	0.4900	0.0490	0.0490	0.0490
City of Conover	0.3950	0.5000	0.0500	0.0500	0.0500
City of Hickory	0.4550	0.6275	0.6275	0.5875	0.5875
City of Newton	0.4500	0.5400	0.5400	0.5400	0.5400
Total Maximum Rate - Fire District	0.5235	0.7250	0.7250	0.7250	0.7250
Total Maximum Rate - Municipalities	0.8535	1.2025	1.2025	1.1625	1.1625

<sup>(1)</sup> 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 <sup>(1)</sup>**  
**Last Ten Fiscal Years**

	<b>Fiscal Year</b>				
	<b>2019</b>	<b>2018</b>	<b>2017</b>	<b>2016</b>	<b>2015</b>
<b>Catawba County</b>					
Property Tax	0.5750	0.5750	0.5750	0.5750	0.5300
<b>Fire Districts:</b>					
Bandys	0.0820	0.0820	0.0820	0.0820	0.0700
Catawba Rural	0.1000	0.1000	0.1000	0.0850	0.0700
Claremont Rural	0.0900	0.0900	0.0800	0.0800	0.0700
Conover Rural	0.1100	0.0900	0.0900	0.0900	0.0700
Cooksville	0.0620	0.0620	0.0620	0.0620	0.0617
Hickory Rural	0.1200	0.1200	0.0900	0.0900	0.0700
Long View Rural	0.0730	0.0730	0.0730	0.0730	0.0650
Maiden Rural	0.0800	0.0800	0.0800	0.0750	0.0700
Mountain View	0.0750	0.0750	0.0750	0.0600	0.0600
Newton Rural	0.1200	0.0900	0.0900	0.0900	0.0850
Oxford	0.0650	0.0650	0.0650	0.0650	0.0558
Propst	0.0620	0.0620	0.0620	0.0620	0.0615
Sherrills Ford	0.1100	0.1100	0.1100	0.0810	0.0800
St. Stephens	0.1200	0.1200	0.1200	0.0900	0.0900
<b>Municipalities:</b>					
Town of Brookford	0.5200	0.5200	0.5200	0.5200	0.5200
Town of Catawba	0.5800	0.4800	0.4800	0.4800	0.4800
Town of Long View	0.5700	0.5200	0.5200	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	0.4900	0.4600
City of Conover	0.5000	0.4700	0.4700	0.4700	0.4300
City of Hickory	0.5665	0.5665	0.5665	0.5665	0.5000
City of Newton	0.5400	0.5400	0.5400	0.5400	0.5100
Total Maximum Rate - Fire District	0.6950	0.6950	0.6950	0.6650	0.6200
Total Maximum Rate - Municipalities	1.1550	1.1415	1.1415	1.1415	1.0500

<sup>(1)</sup> 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, 2024**

**Schedule J-1**

<b>Fiscal Year Ended June 30</b>	<b>Governmental Activities</b>			<b>Business Type Activities</b>		
	<b>Debt Principal</b>	<b>Interest</b>	<b>Total</b>	<b>Debt Principal</b>	<b>Interest</b>	<b>Total</b>
2025	14,248,746	4,172,231	18,420,977	254,716	8,441	263,157
2026	12,834,436	3,753,707	16,588,143	249,756	5,969	255,725
2027	12,276,936	3,361,081	15,638,017	246,449	3,545	249,994
2028	12,064,310	3,046,702	15,111,012	242,507	1,173	243,680
2029	8,845,376	2,677,569	11,522,945	75,000		75,000
2030-2034	32,917,649	9,116,494	42,034,143	75,000	-	75,000
2035-2039	21,792,000	3,956,464	25,748,464	-	-	-
2040-2043	<u>7,680,000</u>	<u>768,000</u>	<u>8,448,000</u>	<u>-</u>	<u>-</u>	<u>-</u>
	<b>\$ 122,659,453</b>	<b>\$ 30,852,248</b>	<b>\$ 153,511,701</b>	<b>\$ 1,143,428</b>	<b>\$ 19,128</b>	<b>\$ 1,162,556</b>

**CATAWBA COUNTY, NORTH CAROLINA**

Table 1  
Page 1 of 2

**Net Position by Component**

**Last Ten Fiscal Years**

(accrual basis of accounting)

	<b>Fiscal Year</b>				
	<b>2024</b>	<b>2023</b>	<b>2022</b>	<b>2021</b>	<b>2020</b>
<b>Governmental activities:</b>					
Net investment in capital assets	\$ 143,222,369	\$ 134,654,820	\$ 131,737,711	\$ 124,449,252	\$ 115,574,093
Restricted	38,499,089	77,672,252	36,821,265	50,609,042	39,677,297
Unrestricted	39,923,893	2,544,137	10,189,348	(35,914,333)	(40,780,172)
Total governmental activities net position	<u>221,645,351</u>	<u>214,871,209</u>	<u>178,748,324</u>	<u>139,143,961</u>	<u>114,471,218</u>
<b>Business-type activities:</b>					
Net investment in capital assets	76,286,926	75,539,961	74,283,661	70,980,887	68,855,090
Unrestricted	43,592,587	35,749,473	32,268,436	43,799,475	44,606,556
Total business-type activities net position	<u>119,879,513</u>	<u>111,289,434</u>	<u>106,552,097</u>	<u>114,780,362</u>	<u>113,461,646</u>
<b>Primary government:</b>					
Net investment in capital assets	219,509,295	210,194,781	206,021,372	195,430,139	184,429,183
Restricted	38,499,089	77,672,252	36,821,265	50,609,042	39,677,297
Unrestricted	83,516,480	38,293,610	42,457,784	7,885,142	3,826,384
Total primary government net position	<u>\$ 341,524,864</u>	<u>\$ 326,160,643</u>	<u>\$ 285,300,421</u>	<u>\$ 253,924,323</u>	<u>\$ 227,932,864</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)

	<b>Fiscal Year</b>				
	<b>2019</b>	<b>2018</b>	<b>2017</b>	<b>2016</b>	<b>2015</b>
<b>Governmental activities:</b>					
Net investment in capital assets	\$ 102,979,361	\$ 102,894,759	\$ 92,137,818	\$ 82,024,110	\$ 75,032,918
Restricted	47,104,886	26,520,247	32,847,390	37,336,072	55,052,023
Unrestricted	<u>(47,734,012)</u>	<u>(31,770,408)</u>	<u>(20,049,846)</u>	<u>(17,909,411)</u>	<u>(49,201,049)</u>
Total governmental activities net position	<u>102,350,235</u>	<u>97,644,598</u>	<u>104,935,362</u>	<u>101,450,771</u>	<u>80,883,892</u>
<b>Business-type activities:</b>					
Net investment in capital assets	64,560,596	60,993,467	57,243,979	53,727,147	51,643,356
Unrestricted	47,132,939	46,791,325	46,440,583	47,385,811	46,123,218
Total business-type activities net position	<u>111,693,535</u>	<u>107,784,792</u>	<u>103,684,562</u>	<u>101,112,958</u>	<u>97,766,574</u>
<b>Primary government:</b>					
Net investment in capital assets	167,539,957	163,888,226	149,381,797	135,751,257	126,676,274
Restricted	47,104,886	28,828,234	32,847,390	37,336,072	55,052,023
Unrestricted	<u>(601,073)</u>	<u>15,020,917</u>	<u>26,390,737</u>	<u>29,476,400</u>	<u>(3,077,831)</u>
Total primary government net position	<u>\$ 214,043,770</u>	<u>\$ 207,737,377</u>	<u>\$ 208,619,924</u>	<u>\$ 202,563,729</u>	<u>\$ 178,650,466</u>

Data Source  
 Audited Financial Statements

**CATAWBA COUNTY, NORTH CAROLINA**
**Table 2**  
**Page 1 of 2**
**Changes in Net Position**  
**Last Ten Fiscal Years**  
 (accrual basis of accounting)

	<b>Fiscal Year</b>				
	<b>2024</b>	<b>2023</b>	<b>2022</b>	<b>2021</b>	<b>2020</b>
<b>Expenses</b>					
Governmental activities:					
General government	\$ 17,320,359	\$ 14,546,056	\$ 12,447,523	\$ 13,652,217	\$ 12,155,897
Public safety	69,620,374	62,766,431	52,626,431	51,540,354	50,525,230
Environmental protection	1,079,964	919,966	707,228	632,202	620,215
Economic and physical development	27,930,551	30,298,998	23,117,588	21,826,814	20,154,248
Human services	58,144,330	54,721,694	48,364,606	48,364,606	46,071,393
Culture and recreation	3,914,178	4,457,230	3,974,978	3,843,536	3,786,087
Education	86,471,223	69,572,807	61,203,839	65,156,094	58,197,754
Interest on long-term debt	4,016,063	3,353,695	2,562,883	3,951,535	4,064,107
Total governmental activities expenses	268,497,042	240,636,877	205,005,076	208,967,358	195,574,931
Business-type activities:					
Solid waste management	8,847,578	7,277,256	6,944,338	6,629,739	8,122,386
Water and sewer	2,377,819	6,963,208	2,786,959	1,624,959	3,040,068
Total business-type activities expenses	11,225,397	14,240,464	9,731,297	8,254,698	11,162,454
Total primary government expenses	279,722,439	254,877,341	214,736,373	213,447,563	206,737,385
<b>Program Revenues</b>					
Governmental activities:					
Fees, fines, and charges for services:					
General government	2,836,118	2,418,527	1,930,031	1,960,548	2,010,935
Public safety	11,340,173	11,163,077	10,767,020	9,794,544	8,325,780
Environmental protection	61,851	42,037	30,545	16,175	24,502
Economic and physical development	6,436,919	6,156,230	5,442,985	4,454,616	3,472,412
Human services	2,127,863	11,158,175	3,012,971	1,927,447	2,199,185
Culture and recreation	33,297	43,559	(218,953)	70,270	60,759
Education	310,153	416,781	355,119	344,400	-
Operating grants and contributions	49,954,720	43,644,291	59,025,254	36,094,621	31,304,752
Capital grants and contributions	-	63,712	14,472	14,472	565,040
Total governmental activities program revenues	73,101,094	75,106,389	80,359,444	54,677,093	47,963,365
Business-type activities:					
Fees, fines, and charges for services	13,797,946	11,939,366	9,772,558	8,777,537	9,225,356
Operating grants and contributions	1,476,292	3,309,523	1,340,993	1,096,384	1,049,294
Capital grants and contributions	-	-	-	-	996,137
Total business-type activities program revenues	15,274,238	15,248,889	11,113,551	9,873,921	11,270,787
Total primary government program revenues	88,375,332	90,355,278	91,472,995	64,551,014	59,234,152
<b>Net (Expenses) Revenues</b>					
Governmental activities	(195,395,948)	(165,530,488)	(136,184,632)	(154,581,002)	(147,611,566)
Business-type activities	4,048,841	1,008,425	1,382,254	1,619,223	108,333
Total primary government net expense	(191,347,107)	(164,522,063)	(134,802,378)	(152,961,779)	(147,503,233)
<b>General Revenues and Other Changes in Net Position</b>					
Governmental activities:					
Taxes					
Property taxes	135,716,793	129,669,568	125,402,460	120,612,862	115,771,446
Local option sales taxes	54,323,165	57,784,060	53,494,247	46,887,470	39,552,244
Other taxes	2,159,786	2,566,755	2,664,019	2,213,573	1,849,277
Investment earnings, unrestricted	10,470,691	2,107,593	(5,676,338)	(42,857)	2,559,582
Gain (loss) on sales of capital assets	122,703	1,936,418	-	8,075	-
Transfers	(623,048)	(2,695,027)	8,674,500	700,000	-
Total governmental activities	202,170,090	191,369,367	184,558,888	170,379,123	159,732,549
Business-type activities:					
Taxes					
Local option sales taxes	1,321,607	-	-	-	-
Other taxes	503,058	477,064	439,249	397,811	369,136
Investment earnings	2,080,025	401,863	(1,804,268)	1,682	1,184,091
Gain on sales of capital assets	13,500	154,958	429,000	-	106,551
Transfers	623,048	2,695,027	(8,674,500)	(700,000)	-
Total business-type activities	4,541,238	3,728,912	(9,610,519)	(300,507)	1,659,778
Total primary government	206,711,328	195,098,279	174,948,369	170,078,616	161,392,327
<b>Change in Net Position</b>					
Governmental activities	6,774,142	25,838,879	48,372,292	15,798,121	12,120,983
Business-type activities	8,590,079	4,737,337	(8,228,265)	1,318,716	1,768,111
Total primary government	\$ 15,364,221	\$ 30,576,216	\$ 40,144,027	\$ 17,116,837	\$ 13,889,094

Data Source  
 Audited Financial Statements

**CATAWBA COUNTY, NORTH CAROLINA**
**Table 2**  
**Page 2 of 2**
**Changes in Net Position**  
**Last Ten Fiscal Years**  
 (accrual basis of accounting)

	<b>Fiscal Year</b>				
	<b>2019</b>	<b>2018</b>	<b>2017</b>	<b>2016</b>	<b>2015</b>
<b>Expenses</b>					
Governmental activities:					
General government	\$ 11,645,266	\$ 10,229,231	\$ 12,702,261	\$ 11,860,452	\$ 9,933,029
Public safety	42,615,139	40,842,983	39,368,324	34,879,104	32,921,751
Environmental protection	629,550	599,963	679,490	585,457	546,444
Economic and physical development	18,490,744	17,042,823	16,638,619	14,883,762	13,950,985
Human services	44,620,992	43,083,045	48,949,754	46,621,822	47,218,856
Culture and recreation	3,372,144	3,545,635	3,518,210	3,595,626	3,127,165
Education	65,517,013	69,146,541	57,013,840	50,223,611	49,298,062
Interest on long-term debt	4,318,642	3,615,378	3,707,890	3,477,042	3,815,195
Total governmental activities expenses	<u>191,209,490</u>	<u>188,105,599</u>	<u>182,578,388</u>	<u>166,126,876</u>	<u>160,811,487</u>
Business-type activities:					46,123,218
Solid waste management	6,576,468	5,640,840	5,575,002	5,346,204	4,899,445
Water and sewer	3,210,852	2,289,106	2,074,045	2,279,892	2,291,702
Total business-type activities expenses	<u>9,787,320</u>	<u>7,929,946</u>	<u>7,649,047</u>	<u>7,626,096</u>	<u>7,191,147</u>
Total primary government expenses	<u>200,996,810</u>	<u>196,035,545</u>	<u>190,227,435</u>	<u>173,752,972</u>	<u>168,002,634</u>
<b>Program Revenues</b>					
Governmental activities:					
Fees, fines, and charges for services:					
General government	2,413,382	2,048,789	1,645,516	1,664,523	1,870,508
Public safety	8,753,953	9,082,972	9,062,382	8,617,461	8,747,839
Environmental protection	40,791	35,125	33,368	35,269	24,651
Economic and physical development	2,639,454	2,886,862	2,783,017	2,552,503	2,489,106
Human services	1,986,009	2,104,653	2,777,252	7,390,409	5,279,686
Culture and recreation	63,150	60,763	57,805	61,537	66,579
Education				-	
Operating grants and contributions	29,495,898	29,180,562	33,826,622	33,083,275	37,229,196
Capital grants and contributions	465,997	246,568	114,292	250,000	125,000
Total governmental activities program revenues	<u>45,858,634</u>	<u>45,646,294</u>	<u>50,300,254</u>	<u>53,654,977</u>	<u>55,832,565</u>
Business-type activities:					
Fees, fines, and charges for services	7,972,268	7,384,774	6,615,230	6,421,312	6,054,569
Operating grants and contributions	870,227	1,500,375	742,079	743,064	606,766
Capital grants and contributions	13,364	-	-	223,191	486,732
Total business-type activities program revenues	<u>8,855,859</u>	<u>8,885,149</u>	<u>7,357,309</u>	<u>7,387,567</u>	<u>7,148,067</u>
Total primary government program revenues	<u>54,714,493</u>	<u>54,531,443</u>	<u>57,657,563</u>	<u>61,042,544</u>	<u>62,980,632</u>
<b>Net (Expenses) Revenues</b>					
Governmental activities	(145,350,856)	(142,459,305)	(132,278,134)	(112,471,899)	(104,978,922)
Business-type activities	(931,461)	955,203	(291,738)	(238,529)	(43,080)
Total primary government net expense	<u>(146,282,317)</u>	<u>(141,504,102)</u>	<u>(132,569,872)</u>	<u>(112,710,428)</u>	<u>(105,022,002)</u>
<b>General Revenues and Other Changes in Net Position</b>					
Governmental activities:					
Taxes					
Property taxes	107,841,934	104,070,254	102,512,789	98,691,384	94,200,605
Local option sales taxes	37,938,247	36,065,390	34,612,225	32,903,055	29,962,757
Other taxes	1,795,787	1,848,291	1,768,591	1,590,916	1,652,213
Investment earnings, unrestricted	4,175,509	702,975	209,348	1,470,473	975,564
Gain (loss) on sales of capital assets				-	
Transfers	(1,694,984)	(1,653,489)	(1,600,000)	(1,617,050)	(800,000)
Total governmental activities	<u>150,056,493</u>	<u>141,033,421</u>	<u>137,502,953</u>	<u>133,038,778</u>	<u>125,991,139</u>
Business-type activities:					
Taxes					
Local option sales taxes	900,150	848,925	821,860	870,975	1,451,312
Other taxes	372,218	425,298	340,216	327,044	312,429
Investment earnings	1,867,691	292,600	52,518	715,609	477,221
Gain on sales of capital assets	5,161	54,598	48,748	54,235	2,220
Transfers	1,694,984	1,653,489	1,600,000	1,617,050	800,000
Total business-type activities	<u>4,840,204</u>	<u>3,274,910</u>	<u>2,863,342</u>	<u>3,584,913</u>	<u>3,043,182</u>
Total primary government	<u>154,896,697</u>	<u>144,308,331</u>	<u>140,366,295</u>	<u>136,623,691</u>	<u>129,034,321</u>
<b>Change in Net Position</b>					
Governmental activities	4,705,637	(1,425,884)	5,224,819	20,566,879	21,012,217
Business-type activities	3,908,743	4,230,113	2,571,604	3,346,384	3,000,102
Total primary government	<u>\$ 8,614,380</u>	<u>\$ 2,804,229</u>	<u>\$ 7,796,423</u>	<u>\$ 23,913,263</u>	<u>\$ 24,012,319</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)

<b>General Fund</b>	<b>Fiscal Year</b>				
	<b>2024</b>	<b>2023</b>	<b>2022</b>	<b>2021</b>	<b>2020</b>
Nonspendable					
Inventories	\$ 250,513	\$ 258,729	\$ 299,636	\$ 319,229	\$ 304,083
Prepaid	53,179	234,868	61,080	18,419	617,948
Notes receivable	4,494,175	2,039,100	584,026	913,027	1,195,145
Leases	5,741	14,096	2,036	-	-
Restricted					
Stabilization by State Statute	24,095,174	24,393,747	22,335,350	18,655,860	16,340,426
Register of Deeds	158,645	142,308	139,535	115,021	43,326
Debt service	24,842,036	22,984,713	21,122,635	19,265,800	17,412,407
Social Services	236,000	236,000	240,000	240,000	243,133
General Capital Reserve	-	-	-	-	-
Committed					
Tax Reappraisal	156,237	57,931	122,185	128,307	95,125
Assigned					
Public Health	1,828,840	1,774,173	991,262	680,178	662,279
Social Services	10,569,501	8,419,669	7,125,114	5,149,537	3,892,520
County Manager	708,089	653,613	422,335	388,954	263,100
Human Resources	418,182	493,724	361,748	238,628	203,989
Library	781,410	709,882	675,350	693,938	691,398
Subsequent year's expenditures	8,384,519	9,179,705	11,154,833	8,511,516	6,389,453
Unassigned	71,610,448	70,740,956	65,591,057	57,306,094	49,576,091
Total general fund	148,592,689	142,333,214	131,228,182	112,624,508	97,930,423
Restricted					
Stabilization by State Statute	309,466	10,047,553	3,933,063	9,198,727	16,168,544
Public Safety	3,537,823	2,691,485	2,042,228	1,670,080	1,539,652
Human Services	5,529,404	1,726,217	-	25,552	-
Fire Protection	2,016,288	2,119,912	2,077,632	1,747,215	1,408,760
Environmental Protection	106,760	-	-	-	-
Library Endowment	208,592	199,671	197,841	225,206	205,165
Scholarship	55,657	55,751	56,244	58,703	58,670
Parks Preservation	121,359	89,905	76,104	55,824	23,032
Community Development	30,992	531	50,694	20,136	19,960
Education	371	-	-	-	-
Representative Payee	42,966	87,084	104,255	-	-
American Rescue Plan Act	-	-	-	15,473,757	-
CARES Act	-	-	-	-	4,923
General Capital	90,345	89,891	89,786	5,022,380	6,946,054
School Capital and Construction	17,563,127	33,392,468	1,816,691	5,795,919	2,717,631
NC Railroad	21,295	-	-	-	-
Hospital Capital	1,817,718	2,081,502	2,230,555	2,807,987	3,305,995
Committed					
General Capital	39,147,195	30,569,952	26,902,456	7,471,743	532,909
Subdivision Road Improvement	1,234,578	833,295	565,810	-	-
School Capital	19,265,471	11,747,236	9,825,269	8,460,279	8,969,464
School Construction	5,795,435	9,903,730	7,988,924	10,242,253	6,027,961
Hospital Construction	-	-	-	-	-
Assigned	-	-	-	-	-
Unassigned	(174,859)	(1,023,972)	(338,651)	(15,495,456)	(1,106,533)
Total fund balances	96,719,983	104,612,211	57,618,901	52,780,305	46,822,187
Total governmental funds	\$ 245,312,672	\$ 246,945,425	\$ 191,847,084	\$ 165,404,813	\$ 144,752,610

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)

<b>General Fund</b>	<b>Fiscal Year</b>				
	<b>2019</b>	<b>2018</b>	<b>2017</b>	<b>2016</b>	<b>2015</b>
Nonspendable					
Inventories	\$ 310,198	\$ 314,246	\$ 315,603	\$ 326,899	\$ 319,059
Prepaid	595,103	600,017	650,755	791,762	115,502
Notes receivable	930,261	828,179	1,140,298	1,487,417	1,597,343
Leases	-	-	-	-	-
Restricted					
Stabilization by State Statute	17,310,522	16,277,027	15,043,605	15,930,246	15,465,797
Register of Deeds	46,265	17,382	17,170	5,883	78,807
Debt service	15,552,488	13,923,346	11,878,801	10,014,375	8,273,296
Social Services	245,354	-	-	-	-
General Capital Reserve	-	405,964	404,237	462,531	456,389
Committed					
Tax Revaluation	94,005	119,803	173,005	172,990	46,123,218
Assigned					
Public Health	572,272	734,665	684,018	376,026	241,739
Social Services	3,434,388	3,758,037	4,133,196	5,189,684	5,101,867
County Manager	251,336	251,049	168,882	165,824	94,899
Human Resources	210,196	323,652	396,894	498,613	582,027
Library	515,113	307,791	127,497	103,073	224,601
Subsequent year's expenditures	7,606,196	6,809,722	6,196,066	8,740,222	6,144,343
Unassigned	41,970,308	39,478,996	38,512,665	34,098,284	21,646,494
Total general fund	89,644,005	84,149,876	79,842,692	78,363,829	106,631,213
Restricted					
Stabilization by State Statute	22,009,972	2,642,305	9,998,054	13,762,920	21,233,131
Public Safety	1,282,323	934,306	607,282	494,667	2,489,115
Human Services	-	-	-	-	-
Fire Protection	1,881,139	1,487,254	1,521,675	1,370,246	1,258,983
Environmental Protection	-	-	-	-	-
Library Endowment	199,878	193,303	192,424	192,428	187,371
Scholarship	56,815	54,953	53,725	52,740	52,294
Parks Preservation	5,515	5,335	5,312	1,099	50,004
Community Development	4,408	25,764	15,821	-	12,105
Education	-	-	-	-	-
Representative Payee	-	-	-	-	-
American Rescue Plan Act	-	-	-	-	-
CARES Act	-	-	-	-	-
General Capital	17,884,858	30,058,365	452,704	2,231,565	10,604,245
School Capital and Construction	6,066,675	22,578,401	22,019,761	-	224,942
NC Railroad	-	-	-	-	-
Hospital Capital	3,728,084	4,104,986	4,586,527	5,063,041	5,494,731
Committed					
General Capital	2,462,695	17,584,405	16,137,346	18,875,251	12,203,246
Subdivision Road Improvement	-	-	-	-	-
School Capital	6,791,275	6,116,496	7,159,669	5,499,929	5,900,499
School Construction	8,877,798	7,216,972	12,264,434	6,790,440	6,596,208
Hospital Construction	-	-	-	24,433	24,370
Assigned	-	-	-	-	-
Unassigned	-	-	-	(712)	-
Total fund balances	71,251,435	93,002,845	75,014,734	54,358,047	66,331,244
Total governmental funds	\$ 160,895,440	\$ 177,152,721	\$ 154,857,426	\$ 132,721,876	\$ 172,962,457

**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)

	<b>Fiscal Year</b>				
	<b>2024</b>	<b>2023</b>	<b>2022</b>	<b>2021</b>	<b>2020</b>
<b>Revenues</b>					
Ad valorem taxes	\$ 135,725,988	\$ 128,764,971	\$ 125,412,180	\$ 121,024,799	\$ 115,496,421
Other taxes	\$ 55,617,482	\$ 59,483,016	\$ 55,315,391	\$ 48,220,380	\$ 40,497,590
Unrestricted intergovernmental revenues	2,380,950	2,328,801	2,251,449	2,094,948	1,987,827
Tax assessment road improvement	107,173	13,586	-	-	-
Restricted intergovernmental revenues	57,162,670	48,116,692	51,478,242	40,647,300	35,480,559
Permits and fees	6,332,622	6,416,413	6,183,904	5,352,866	3,678,377
Sales and services	10,780,323	11,289,538	10,128,551	7,780,817	8,079,661
Investment earnings	10,470,693	2,107,593	(5,676,335)	(42,859)	2,559,583
Miscellaneous	4,265,084	4,042,248	3,580,511	3,517,835	3,838,422
<b>Total revenues</b>	<b>282,842,985</b>	<b>262,562,858</b>	<b>248,673,893</b>	<b>228,596,086</b>	<b>211,618,440</b>
<b>Expenditures</b>					
Current:					
General government	16,644,375	15,622,327	14,627,408	14,898,197	13,057,864
Public safety	65,864,728	58,042,095	51,074,409	48,186,161	46,544,256
Environmental protection	1,034,207	884,946	702,965	601,045	594,076
Economic and physical development	24,751,405	25,781,815	21,894,798	19,023,000	18,731,430
Human services	53,673,544	50,521,075	47,203,285	45,273,661	43,149,372
Culture and recreation	4,082,519	4,117,820	3,992,511	3,496,614	3,492,983
Education	50,073,582	47,969,792	47,384,443	46,477,634	45,497,776
Capital Outlay	46,831,826	29,391,429	26,917,395	30,208,203	37,444,960
Debt service:					
Principal	17,054,307	15,202,850	14,950,643	14,577,808	14,676,883
Interest	4,538,231	3,264,944	3,835,712	4,314,087	4,571,669
Payment to refunded bond escrow agent	-	-	-	-	-
Bond issuance costs	-	411,276	7,616	145,011	-
<b>Total expenditures</b>	<b>284,548,724</b>	<b>251,210,369</b>	<b>232,591,185</b>	<b>227,201,421</b>	<b>227,761,269</b>
<b>Other Financing Sources (uses)</b>					
Transfers from other funds	19,825,756	18,040,339	38,858,350	14,349,626	7,162,914
Transfers to other funds	(20,448,804)	(20,735,366)	(30,183,850)	(13,649,626)	(7,162,914)
Installment purchase obligations issued	-	-	-	18,550,000	-
Lease liabilities issued	-	119,987	1,579,797	-	-
SBITA liabilities issued	573,331	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	122,703	60,577	-	8,075	-
<b>Total other financing sources (uses)</b>	<b>72,986</b>	<b>43,745,854</b>	<b>10,254,297</b>	<b>19,258,075</b>	<b>-</b>
<b>Net change in fund balances</b>	<b>\$ (1,632,753)</b>	<b>\$ 55,098,343</b>	<b>\$ 26,337,005</b>	<b>\$ 20,652,740</b>	<b>\$ (16,142,829)</b>
Debt service as a percentage of noncapital expenditures	8.0%	7.6%	8.7%	8.8%	9.5%

<sup>(1)</sup> Note: Beginning FY 2012, current refundings are shown as debt service expenditures rather than other financing use.

**CATAWBA COUNTY, NORTH CAROLINA**
**Table 4**  
**Page 2 of 2**
**Changes in Fund Balances, Governmental Funds**
**Last Ten Fiscal Years**

(modified accrual basis of accounting)

	<b>Fiscal Year</b>				
	<b>2019</b>	<b>2018</b>	<b>2017</b>	<b>2016</b>	<b>2015</b>
<b>Revenues</b>					
Ad valorem taxes	\$ 108,017,836	\$ 104,028,855	\$ 102,643,115	\$ 98,864,292	\$ 94,982,137
Other taxes	38,794,760	36,953,090	35,395,806	33,513,929	30,577,418
Unrestricted intergovernmental revenues	1,859,693	1,895,660	1,915,010	1,914,853	1,950,128
Tax assessment road improvement	-	-	-	-	-
Restricted intergovernmental revenues	33,799,515	32,872,765	37,710,248	36,702,096	37,914,903
Permits and fees	3,648,564	3,545,784	3,270,330	2,725,409	2,398,171
Sales and services	7,679,583	7,789,214	7,955,557	9,289,078	10,275,072
Investment earnings	4,175,516	702,974	209,348	1,451,782	975,566
Miscellaneous	3,258,451	3,584,753	3,544,286	7,502,488	6,790,563
<b>Total revenues</b>	<b>201,233,918</b>	<b>191,373,095</b>	<b>192,643,700</b>	<b>191,963,927</b>	<b>185,863,958</b>
<b>Expenditures</b>					
Current:					
General government	13,645,725	12,033,377	12,813,629	12,646,281	10,889,713
Public safety	40,511,383	40,537,103	40,004,086	34,477,572	33,618,405
Environmental protection	607,125	581,569	661,156	573,409	545,637
Economic and physical development	17,619,284	16,222,681	15,493,426	15,010,630	13,813,474
Human services	42,815,566	42,039,157	47,706,576	46,315,883	47,773,150
Culture and recreation	3,603,514	3,397,645	3,407,377	3,513,584	3,109,069
Education	44,679,342	43,331,107	41,012,204	40,239,272	40,394,875
Capital Outlay	34,042,704	35,780,090	27,343,949	26,081,492	18,273,102
Debt service:					
Principal	13,445,368	13,501,848	13,430,361	10,582,661	12,331,427
Interest	4,826,204	3,507,375	3,763,682	3,744,689	4,042,723
Payment to refunded bond escrow agent	-	-	-	-	-
Bond issuance costs	-	375,651	115,551	-	-
<b>Total expenditures</b>	<b>215,796,215</b>	<b>211,307,603</b>	<b>205,751,997</b>	<b>193,185,473</b>	<b>184,791,575</b>
<b>Other Financing Sources (uses)</b>					
Transfers from other funds	5,158,796	6,641,134	10,302,305	8,376,971	5,187,183
Transfers to other funds	(6,853,780)	(8,294,623)	(11,902,305)	(9,994,021)	(5,987,183)
Installment purchase obligations issued	-	-	50,530,000	570,000	-
Lease liabilities issued	-	-	-	-	-
SBITA liabilities issued	-	-	-	-	-
Premium on installment obligations issued	-	-	-	-	-
Bonds issued	-	39,085,000	-	-	-
Premium on bonds issued	-	4,798,292	-	-	-
Payment to refunded escrow agent	-	-	(13,686,153)	-	-
Proceeds for sale of properties	-	-	-	-	-
Sales of capital assets	-	-	-	-	-
<b>Total other financing sources (uses)</b>	<b>(1,694,984)</b>	<b>42,229,803</b>	<b>35,243,847</b>	<b>(1,047,050)</b>	<b>(800,000)</b>
<b>Net change in fund balances</b>	<b>\$ (16,257,281)</b>	<b>\$ 22,295,295</b>	<b>\$ 22,135,550</b>	<b>\$ (2,268,596)</b>	<b>\$ 272,383</b>
Debt service as a percentage of noncapital expenditures	9.1%	8.6%	8.9%	8.1%	9.4%

<sup>(1)</sup> 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**

<b>Taxpayer</b>	<b>Type of Business</b>	<b>Fiscal Year 2024</b>			<b>Percentage of Total Taxable Assessed Value</b>
		<b>Taxable Assessed Value</b>	<b>Rank</b>	<b> </b>	
Apple, Inc.	Computer Server	\$ 1,750,801,418	1		5.72
Duke Energy Carolinas, LLC	Electric Utility	1,030,000,263	2		3.36
GKN Driveline Newton, LLC	Gears Mfg.	257,198,894	3		0.84
Corning Incorporated	Cable Mfg.	256,575,652	4		0.84
Prysmian Cables and Systems	Cable Mfg.	174,587,355	5		0.57
CommScope Inc of North Carolina	Cable Mfg.	168,246,008	6		0.55
Duke LifePoint (Frye)	Medical Care	117,065,387	7		0.38
Target Corporation	Warehouse/Retail	111,193,950	8		0.36
Shurtape Technologies, Inc.	Manufacturing	108,281,943	9		0.35
Piedmont Natural Gas Co., Inc.	Gas Utility	100,977,120	10		0.37
		\$ 4,074,927,990			13.34
<b>Total Assessed Valuation</b>		<b>\$ 30,629,234,210</b>			

Source: Catawba County Tax Collector

**CATAWBA COUNTY, NORTH CAROLINA**

**Table 7**  
**Page 2 of 2**

**Principal Property Taxpayers**  
**Current Year and Nine Years Ago**

<b>Taxpayer</b>	<b>Type of Business</b>	<b>Fiscal Year 2015</b>			<b>Percentage of Total Taxable Assessed Value</b>
		<b>Taxable Assessed Value</b>	<b>Rank</b>		
Apple, Inc.	Computer Server	\$ 1,017,098,444	1		6.11
Duke Energy Carolinas, LLC	Electric Utility	600,483,790	2		3.61
GKN Driveline Newton, LLC	Gears Mfg.	117,363,767	3		0.71
CommScope Inc. of North Carolina	Cable Mfg.	100,691,349	4		0.61
Target Corporation	Warehouse/Retail	100,265,493	5		0.60
Draka Comteq Americas, Inc.	Cable Mfg.	81,052,735	6		0.49
Frye Regional/American Medical	Medical Care	71,047,363	7		0.43
HSM Solutions	Furniture supplies	57,035,228	8		0.34
Corning Cable Systems	Cable Mfg.	53,670,136	9		0.32
Valley Hills Mall, LLC	Retail	45,853,985	10		0.28
		<u>\$ 2,244,562,290</u>			<u>13.50</u>
Total Assessed Valuation		<u>\$ 16,637,423,792</u>			

Source: Catawba County Tax Collector

**CATAWBA COUNTY, NORTH CAROLINA****Table 8****Property Tax Levies and Collections****Last Ten Fiscal Years**

(modified accrual basis of accounting)

<b>Fiscal Year</b>	<b>Tax Year</b>	<b>Total Tax Levy for Fiscal Year <sup>(1)</sup></b>	<b>Collected within the Fiscal Year of the Levy</b>		<b>Collections in Subsequent Years</b>	<b>Total Collections to Date</b>	
			<b>Amount</b>	<b>Percentage of Levy</b>		<b>Amount</b>	<b>Percentage of Levy</b>
2015	2014	88,178,346	86,413,676	98.00	1,716,352	88,130,028	99.95
2016	2015	92,542,456	90,856,714	98.18	1,646,976	92,503,690	99.96
2017	2016	94,639,996	93,070,059	98.34	1,519,477	94,589,536	99.95
2018	2017	96,140,422	94,571,921	98.37	1,511,426	96,083,347	99.94
2019	2018	99,113,042	97,751,358	98.63	1,265,514	99,016,872	99.90
2020	2019	106,244,575	104,660,807	98.51	1,476,135	106,136,942	99.90
2021	2020	110,229,070	109,080,596	98.96	1,004,140	110,084,736	99.87
2022	2021	114,633,420	113,541,410	99.05	874,641	114,416,051	99.81
2023	2022	117,592,279	116,372,521	98.96	761,487	117,134,008	99.61
2024	2023	123,290,628	121,835,558	98.82	-	121,835,558	98.82

(1) Includes discoveries, releases and abatements

Source: Catawba County Tax Collector

**CATAWBA COUNTY, NORTH CAROLINA**

**Table 9**  
**Page 1 of 2**

**Ratios of Outstanding Debt by Type**  
**Last Ten Fiscal Years**

Fiscal Year	Governmental Activities							
	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
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
2024	-	930,000	45,861,146	-	27,808,553	-	82,849,648	1,763,307

N/A = Not available

Sources:

<sup>1</sup> U.S. Department of Commerce Bureau of Economic Analysis

<sup>2</sup> Population based on estimates issued by the Bureau of the Census

**CATAWBA COUNTY, NORTH CAROLINA**

 Table 9  
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**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 <sup>(1)</sup>	Per Capita <sup>(2)</sup>
		Installment Purchases	Limited Obligation Bonds	Revolving Loan	Long-Term Leases/ SBITAs			
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	1.73	931
2023	-	1,111,877	-	525,000	5,167	177,944,628	1.96	1,081
2024	-	691,521	-	450,000	1,907	160,356,082	N/A	965

N/A = Not available

**Sources:**
<sup>1</sup> U.S. Department of Commerce Bureau of Economic Analysis

<sup>2</sup> 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**

	<b>2024</b>	<b>2023</b>	<b>2022</b>	<b>2021</b>	<b>2020</b>
Assessed value (after exemption)	30,629,234,210	20,391,124,348	19,836,704,600	19,134,815,417	18,456,695,118
Debt limit rate	8%	8%	8%	8%	8%
Debt limit	2,450,338,737	1,631,289,948	1,586,936,368	1,530,785,233	1,476,535,609
Less: Total net debt applicable to limit	125,009,239	153,017,789	129,084,877	149,537,030	149,376,135
Legal debt margin	<u>2,325,329,498</u>	<u>1,478,272,159</u>	<u>1,457,851,491</u>	<u>1,381,248,203</u>	<u>149,376,135</u>

Total net debt applicable to the limit as a percentage of debt limit	5%	9%	8%	10%	10%
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**Legal Debt Margin Calculation for Fiscal Year 2024**

Assessed value (after exemptions)	\$ 30,629,234,210
Debt limit (8% of assessed value)	2,450,338,737
Debt applicable to limit:	
Certificates of participation	930,000
Installment purchase	45,861,146
Qualified School Construction Bonds	27,808,553
Limited Obligation Bonds	74,796,521
Federal Revolving Loan	450,000
Less: Statutory deductions	
Sinking Funds	<u>(24,836,981)</u>
Total net debt applicable to limit	<u>125,009,239</u>
Legal debt margin	<u>\$ 2,325,329,498</u>

**CATAWBA COUNTY, NORTH CAROLINA**

Table 10

Page 2 of 2

**Legal Debt Margin Information**  
**Last Ten Fiscal Years**

	<b>2019</b>	<b>2018</b>	<b>2017</b>	<b>2016</b>	<b>2015</b>
Assessed value (after exemption)	17,181,488,855	16,699,988,355	16,421,192,679	16,094,340,156	16,637,423,792
Debt limit rate	8%	8%	8%	8%	8%
Debt limit	1,374,519,108	1,335,999,068	1,313,695,414	1,287,547,212	1,330,993,903
Less: Total net debt applicable to limit	167,855,980	198,869,191	170,255,375	148,502,990	152,703,618
Legal debt margin	<u>1,206,663,128</u>	<u>198,869,191</u>	<u>1,143,440,039</u>	<u>1,139,044,222</u>	<u>1,178,290,285</u>
Total net debt applicable to the limit as a percentage of debt limit	12%	15%	13%	12%	11%

**CATAWBA COUNTY, NORTH CAROLINA****Table 11****Demographic and Economic Statistics  
Last Ten Fiscal Years**

Fiscal Year	Population Estimate <sup>(1)</sup>	Personal Income	Per Capita Income <sup>(2)</sup>	Median Age <sup>(3)</sup>	School Enrollment <sup>(4)</sup>	Unemployment Rate <sup>(5)</sup>
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	9,026,785,000	55,223	41.70	21,870	3.4
2024	166,196	N/A	N/A	42.40	21,815	4.1

N/A = Not available

## Sources:

<sup>1</sup> NC Budget and Management Office of State Planning - Based upon estimates issued by the U.S. Census Bureau<sup>2</sup> Bureau of Economic Analysis<sup>3</sup> NC Budget and Management Office of State Planning<sup>4</sup> North Carolina Department of Public Instruction<sup>5</sup> United States Department of Labor - Bureau of Labor Statistics

**CATAWBA COUNTY, NORTH CAROLINA****Table 12****Principal Employers**  
**Current Year and Nine Years Ago**

<b>Employer</b>	<b>Industry</b>	<b>2024</b>		<b>2015</b>	
		<b>Employees</b>	<b>Rank</b>	<b>Employees</b>	<b>Rank</b>
Catawba County Schools	Education & Health Services	1,000+	1	1,000+	1
Catawba Valley Medical Center	Health Care & Social Assistance	1,000+	2	1,000+	2
Corning Optical Communications, LLC	Manufacturing	1,000+	3	1000+	7
Catawba County Government	Public Administration	1,000+	4	1,000+	5
CommScope	Manufacturing	1,000+	5	1,000+	3
Target Stores DIV	Transporation & Warehousing	1,000+	6	-	-
Wal-Mart Associates, LLC	Retail Trade	1,000+	7	-	-
Dlp Partner Frye, LLC	Health Care & Social Assistance	1,000+	8	1,000+	4
Apple Computer, Inc	Retail Trade	500-999	9	-	-
Gkn Driveline Newton LLC	Manufacturing	500-999	10	-	-
Hickory Springs Manufacturing Co., Inc.	Manufacturing	-	-	1,000+	6
Heritage Home Group LLC	Manufacturing	-	-	500-999	8
Pierre Foods	Manufacturing	-	-	500-999	9
Sherrill Furniture Company	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**

<b>Function</b>	<b>Full-time Equivalent Employees as of June 30</b>				
	<b>2024</b>	<b>2023</b>	<b>2022</b>	<b>2021</b>	<b>2020</b>
Governmental activities:					
General government	84	84	81	82	81
Public safety	453	447	442	439	425
Environmental protection	6	5	5	5	5
Economic and physical development	114	111	108	97	91
Human services	530	541	519	516	516
Culture and recreation	38	38	38	38	38
Total governmental activities	<u>1,225</u>	<u>1,226</u>	<u>1,193</u>	<u>1,177</u>	<u>1,156</u>
Business-type activities:					
Water sewer	1	1	1	1	1
Solid waste management	30	29	30	30	29
Total business-type activities	<u>31</u>	<u>30</u>	<u>31</u>	<u>31</u>	<u>30</u>
Total primary government	<u>1,256</u>	<u>1,256</u>	<u>1,224</u>	<u>1,208</u>	<u>1,186</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**

<b>Function</b>	<b>Full-time Equivalent Employees as of June 30</b>				
	<b>2019</b>	<b>2018</b>	<b>2017</b>	<b>2016</b>	<b>2015</b>
Governmental activities:					
General government	80	82	82	81	83
Public safety	374	370	358	355	347
Environmental protection	5	4	4	4	4
Economic and physical development	91	86	84	78	76
Human services	515	510	505	541	548
Culture and recreation	38	37	36	35	35
Total governmental activities	<u>1,103</u>	<u>1,089</u>	<u>1,069</u>	<u>1,094</u>	<u>1,093</u>
Business-type activities:					
Water sewer	1	1	1	1	1
Solid waste management	29	29	27	26	26
Total business-type activities	<u>30</u>	<u>30</u>	<u>28</u>	<u>27</u>	<u>27</u>
Total primary government	<u>1,133</u>	<u>1,119</u>	<u>1,097</u>	<u>1,120</u>	<u>1,120</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**

<b>Function</b>	<b>Fiscal Year</b>				
	<b>2024</b>	<b>2023</b>	<b>2022</b>	<b>2021</b>	<b>2020</b>
Governmental activities:					
General government					
Number of registered voters	114,326	109,754	110,265	107,141	106,113
Number of marriage licenses issued	1,043	1,065	1,035	1,091	995
Number of tax bills issued	118,387	117,237	111,937	116,095	114,422
Public safety					
Number of 911 dispatch/calls	94,555	97,782	94,350	94,507	89,553
Sheriff Department offenses reported	4,262	4,036	2,265	4,273	2,697
Environmental protection					
Cooperative extension agent contacts	73,303	103,900	93,842	123,654	265,124
Economic and physical development					
Number of commercial permits issued	517	599	614	590	605
Number of residential permits issued	2,815	2,749	2,348	2,210	1,576
Human services					
Households received assistance with energy bills	2,586	1,683	2,653	3,341	3,706
Medicaid transportation provided (round trips)	15,375	13,779	15,225	14,751	17,941
Child support services cases currently open	4,669	5,090	5,482	5,886	6,139
Public health clients served	38,151	43,260	39,451	44,616	42,100
Restaurant inspections	1,839	1,408	1,406	1,386	1,303
Culture and recreation					
Total circulation for library system	526,650	480,600	493,586	535,336	426,914
Number of patrons visiting parks	585,372	509,650	278,253	151,326	208,492
Education					
Public school student enrollment K-12	21,815	21,870	21,636	21,701	22,593
Business-type activities:					
Solid waste management					
Tons buried - MSW	236,259	200,167	173,994	167,940	159,100
Tons buried - C&D	-	54,410	49,399	47,974	45,316
Tons recycled	14,629	24,129	20,875	24,597	19,255

<sup>(1)</sup> 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 14**  
**Page 2 of 2**
**Operating Indicators by Function**  
**Last Ten Fiscal Years**

<b>Function</b>	<b>Fiscal Year</b>				
	<b>2019</b>	<b>2018</b>	<b>2017</b>	<b>2016</b>	<b>2015</b>
Governmental activities:					
General government					
Number of registered voters	99,706	105,035	101,790	101,330	98,344
Number of marriage licenses issued	964	1,081	1,081	1,074	1,017
Number of tax bills issued	111,625	106,065	104,928	104,396	103,835
Public safety					
Number of 911 dispatch/calls	89,712	90,118	92,049	93,089	89,426
Sheriff Department offenses reported	9,417	5,914	6,054	6,169	4,866
Environmental protection					
Cooperative extension agent contacts	170,863	46,075	46,997	41,348	22,733
Economic and physical development					
Number of commercial permits issued	506	602	605	631	603
Number of residential permits issued	1,515	1,467	1,398	1,182	1,098
Human services					
Households received assistance with energy bills	3,681	2,628	3,344	3,550	3,501
Medicaid transportation provided (round trips)	21,368	25,679	27,235	27,590	23,810
Child support services cases currently open	6,512	6,501	6,562	6,682	6,849
Public health clients served	40,768	17,148	9,037	10,958	13,887
Restaurant inspections	1,374	1,434	1,353	1,347	1,344
Culture and recreation					
Total circulation for library system	476,434	468,898	525,988	555,132	572,569
Number of patrons visiting parks	166,853	160,803	166,319	170,295	104,330
Education					
Public school student enrollment K-12	22,705	23,203	23,509	23,679	23,889
Business-type activities:					
Solid waste management					
Tons buried - MSW	157,312	153,207	139,638	133,843	123,325
Tons buried - C&D	34,384	33,858	33,041	32,819	27,638
Tons recycled	19,685	20,256	21,761	19,737	21,135

<sup>(1)</sup> 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**

<b>Function</b>	<b>Fiscal Year</b>				
	<b>2023</b>	<b>2022</b>	<b>2021</b>	<b>2020</b>	<b>2019</b>
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

**CATAWBA COUNTY, NORTH CAROLINA**

**Table 15**  
**Page 2 of 2**

**Capital Asset Statistics by Function**  
**Last Ten Fiscal Years**

<b>Function</b>	<b>Fiscal Year</b>				
	<b>2018</b>	<b>2017</b>	<b>2016</b>	<b>2015</b>	<b>2014</b>
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 years 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.

**GAAP:** Generally accepted accounting principles

**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.

**Non-Major Fund:** Any fund whose revenues or expenditures constitute less than 10% of the revenues or expenditures of the appropriated budget.

**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.

**Permanent Employee:** An employee, except those employed by the sheriff and the register of deeds, who has satisfactorily completed a probationary period and has been approved for permanent status by his or her department head. If the employee hired is designated a trainee or is assigned to a "work against" position, the employee shall also satisfy the minimum education and work experience requirements of the position before attaining permanent status. Permanent status is waived when an employee who has reached permanent status is transferred, promoted or demoted to a position for which he must be a trainee.

**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.

**SDF:** System Development Fees

**Self-Insurance:** A risk management method where by an eligible risk is retained, but a calculated amount of money is set aside to compensate for the potential future loss. The amount is calculated using actuarial and insurance information so that the amount set aside (similar to an insurance premium) is enough to cover the future uncertain loss.

**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.

**Working Capital:** The amount of current assets that is in excess of current liabilities. Used frequently to measure a firm's ability to meet current obligations.

**WPCOG:** Western Piedmont Council of Government



# FISCAL YEAR 2025/26 FEE SCHEDULE

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## FISCAL YEAR 2025/26 CATAWBA COUNTY FEE SCHEDULE

July 1, 2025

### 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 <sup>st</sup> Violation .....	\$50.00
2 <sup>nd</sup> Violation .....	\$75.00
3 <sup>rd</sup> Violation.....	\$150.00
4 <sup>th</sup> Violation and each subsequent offense (Habitual Offender) .....	\$250.00
Animal Cruelty Violation .....	\$300.00
Dangerous Dog Violation .....	\$150.00

#### Home Quarantine.....

Impound Fee .....	\$50.00 1 <sup>st</sup> occurrence
.....	\$75.00 2 <sup>nd</sup> occurrence
.....	\$100.00 3 <sup>rd</sup> and subsequent occurrences

#### Barn Cat Program Pull Fee.....

County 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
Animal Collar .....	\$5.00
Animal Leash.....	\$10.00

**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)\$50.00Fumigation and Thermal 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
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

### 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
Unified Development Ordinance .....	\$35.00

### Fee In-Lieu Of .....

*(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) .....	\$200.00/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

## 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
Parks Merchandise .....	\$2.00 or 20% whichever is greater

## COOPERATIVE EXTENSION

4-H Camps, Conferences, and Retreats (for youth).....	\$50-550	Varies depending on camp
4-H Project Guidebooks.....	\$5 to \$10,	depending on book
T-Shirts (4-H) .....	\$15	
Master Gardener Course Fee.....	\$100	
Farm City Banquet Tickets.....	\$25	
Local Food Cooking Classes .....		
\$15		
Educational Workshops .....	Varies,	depending on workshop
Safe Plates Certification Course and Test.....	\$140.00	course cost and \$64.00 exam retest

## 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
QuantiFERON TB Gold Plus (IGRA).....	\$69.00
Rabies Titer Test .....	\$93.00
Tuberculosis Skin Test .....	Cost of vaccine + \$22.00

#### Vaccines

COVID-19 (Pfizer) .....	Cost of vaccine + \$22.00
Dtap (Diphtheria, Tetanus, and Pertussis).....	Cost of vaccine + \$22.00
Dtap (Combo) .....	Cost of vaccine + \$22.00
Gardasil .....	Cost of vaccine + \$22.00
Hemophilus 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
HIB-PRP-OMP (Hemophilus b).....	Cost of vaccine + \$22.00
Influenza .....	Cost of vaccine + \$22.00
Japanese Encephalitis.....	Cost of vaccine + \$22.00
Meningitis.....	Cost of vaccine + \$22.00
Meningitis B .....	Cost of vaccine + \$22.00
Meningococcal (Menactra).....	Cost of vaccine + \$22.00
M.M.R. .....	Cost of vaccine + \$22.00
MMRV .....	Cost of vaccine + \$22.00
Monkey Pox (Jynneos).....	Cost of vaccine + \$22.00
Pneumococcal (Pneumovax) .....	Cost of vaccine + \$22.00
Prevnar-13 .....	Cost of vaccine + \$22.00
Prevnar-20 .....	Cost of vaccine + \$22.00
Polio (IPV).....	Cost of vaccine + \$22.00
Rabies, pre/post-exposure (Imovax) .....	Cost of vaccine + \$22.00
Rotavirus (Rotarix).....	Cost of vaccine + \$22.00
RSV.....	Cost of vaccine + \$22.00
Shingles .....	Cost of vaccine + \$22.00
Td (Tetanusatun, Toxoid Diphtheria) .....	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
Other	
Biopsy Charge .....	\$25.00
FSH.....	\$20.00
Hemoglobin A1c .....	\$15.00
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
LH .....	\$11.00
Prolactin.....	\$25.00
TSH.....	\$11.00
Urine Dipstick.....	\$7.00
Urine Pregnancy Test.....	\$10.00
Vaccine Admin – 1 injection .....	\$22.00
Vaccine Admin – each additional injection.....	\$22.00
Oral Administration.....	\$17.00
Depression Screening .....	\$6.40

### **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
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
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 Permit for Tattoo Artist for Convention (valid for 7 days) .....	\$150.00
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
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.	
Any site visit not listed above (Re-trip/re-design for Improvement permit, Authorization to Construct, Well Permit, and/or Well Variance; Re-trip for Swimming Pool Permitting, Review of Permitted Establishments for Ownership Change, Commissary Change, Walk-Through.....	\$75.00
*All fees are non-refundable once a visit is made**	
<b>SHERIFF'S OFFICE</b>	
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
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**TECHNOLOGY****GIS Fees**

Analyst time.....	\$50.00 per hour (1 hour minimum/1 map)
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**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
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**ITC Fees**

Reports.....	\$1.00 per CD
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## UTILITIES & ENGINEERING

### Building Permit Fees

#### Building Permits (Schedule A)

	Blanket Fee*	
Residential	\$0.50 /sqft	
Residential Accessory	\$0.25 / sqft	
Residential Deck (stand alone)	\$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
<b>Scope of Work</b>	<b>Residential</b>		<b>Commercial</b>	
Cell Towers	NA		Schedule H	
Demolition	\$60.00		\$75.00	
Generator	N/A		Schedule H	
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 <sup>st</sup> Resubmittal	No charge
2 <sup>nd</sup> Resubmittal	½ Original Fee
3 <sup>rd</sup> Resubmittal	Original Fee
4 <sup>th</sup> Resubmittal	Original Fee
5 <sup>th</sup> 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

**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.)

Stormwater Plan Review.....\$200.00  
Sites that disturb more than one acre and within WS-IV watershed area.  
(Includes the first acre disturbed, 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 acre 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 vests are 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 \$20.14 minimum).....\$40.28 per ton**

- Household items – garbage, furniture, clothes, toys, etc.
- 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 .....\$120.84 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) .....\$120.84 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).....\$40.28 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) .....\$5.00 per 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 inches, 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, . \$140.00 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.