



catawba county
north carolina

RECOMMENDED OPERATING & CAPITAL BUDGET

FISCAL YEAR 2023/24



• **MAKING.**



LIVING.



BETTER.



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

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

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

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

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

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

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

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

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

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

Instructions for Navigating FY 2023/24 Budget PDF

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

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

CATAWBA COUNTY, NORTH CAROLINA

FISCAL YEAR 2023/24

RECOMMENDED OPERATING & CAPITAL BUDGET



Board of Commissioners

C. Randall Isenhower, Board Chair

Austin Allran, Board Vice-Chair

Barbara G. Beatty, Board Member

Robert C. Abernethy Jr., Board Member

Cole Setzer, Board Member

County Manager

Mary Furtado

Assistant County Manager

Paul Murray

Assistant County Manager

Justin Merritt

Prepared by:

Budget & Management Director:

Jennifer Mace

Budget & Management Analyst:

Ian Bumgarner

Board of Commissioners



C. Randall Isenhower
Board Chair



Austin Allran
Board Vice-Chair



Barbara G. Beatty
Board Member



Robert C. Abernethy Jr.
Board Member



Cole Setzer
Board Member

EXECUTIVE LEADERSHIP

County Manager's Office

Mary Furtado
County Manager

Paul Murray
Assistant County Manager

Justin Merritt
Assistant County Manager

Executive Leadership

Jodi Stewart
County Attorney

Bryan Blanton
Emergency Services Director

Don Brown
Sheriff

Pete Shonka
Utilities & Engineering Director

Amanda Duncan
Elections Director

Cynthia Eades
Human Resources Director

Chris Timberlake
Planning, Parks, & Development
Director

Brian Myers
Tax Administrator

Karen Harrington
Social Services Director

Jennifer Mace
Budget & Management Director

Amy McCauley
Communications & Marketing Director

Dale Stiles
County Clerk

Rick Pilato
Chief Information Officer

Tom Dyson
Cooperative Extension Director

Donna Spencer
Register of Deeds

Jennifer McCracken
Public Health Director

Siobhan Loendorf
Library Director

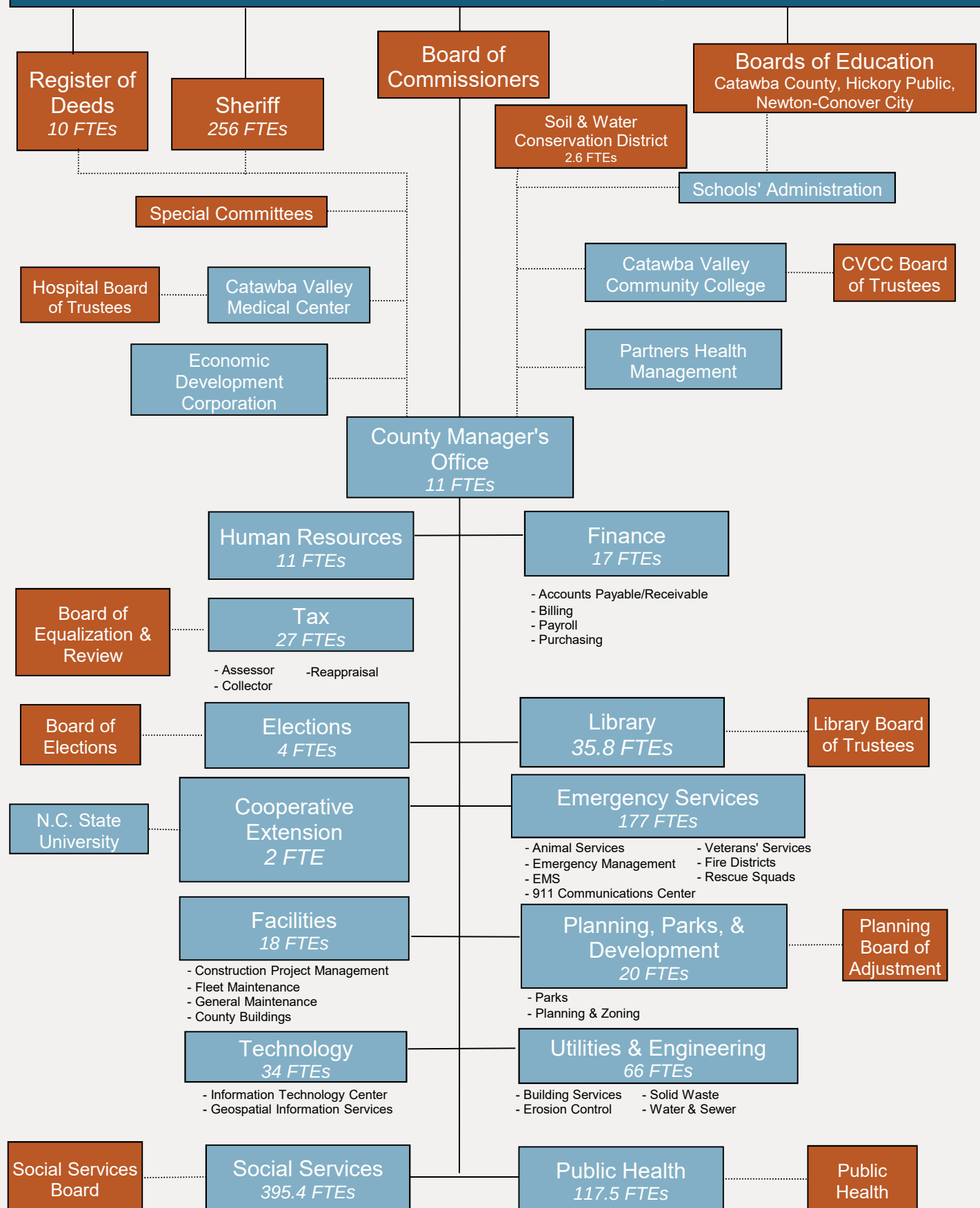
Mary Morrison
Interim CFO

John Cameron
Facilities Services Director

Randy Willis
Soil & Water Administrator

Catawba County Organizational Structure

Citizens of Catawba County





GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

**Catawba County
North Carolina**

For the Fiscal Year Beginning

July 01, 2022

Christopher P. Morill

Executive Director

2022/23 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:

NATIONAL ASSOCIATION OF COUNTIES ACHIEVEMENT AWARDS

- Best in Category, Hmong Keeb Kwm: The Hmong Heritage Project (Library)
- Recognized the Park System's operational changes, including opening all parks 7 days a week and one hour earlier every day (Planning and Parks)
- Recognized the Library System for development of a navigator role to assist residents one-on-one with identifying and locating resources for a variety of needs (Library)
- Recognized the Library System for the Wi-Fi hot spot/laptop lending program that helps provide broadband access to residents who need it (Library)

CAROLINAS ASSOCIATION OF GOVERNMENTAL PURCHASING

- Sustained Professional Purchasing Award, 8th Consecutive Year (Purchasing)

GOVERNMENT FINANCE OFFICERS ASSOCIATION

- GFOA Distinguished Budget Presentation Award, 34th Consecutive Year (County Manager)
- Certificate of Achievement for Excellence in Financial Reporting, 41st Consecutive Year (Finance)

AMERICAN HEART ASSOCIATION MISSION: LIFETIME EMS GOLD PLUS AWARD

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

NORTH CAROLINA PUBLIC HEALTH ASSOCIATION 2021 PARTNER OF THE YEAR AWARD

- Recognized Catawba County Emergency Services for serving as a seamless extension of the Catawba County Public Health response to the COVID-19 pandemic (Emergency Services)

NORTH CAROLINA RON H. LEVINE PUBLIC HEALTH AWARD

- Recognized Catawba County Public Health Director Jennifer McCracken for distinguished efforts to improve the public health system, expand the scope or capacity of public health services, or build new and lasting partnerships (Public Health)

TABLE OF CONTENTS

About the Cover	i
Board of Commissioners.....	iii
Executive Leadership.....	iv
Organizational Chart	v
Distinguished Budget Presentation Award	vi
Achievements & Activities.....	vii
Table of Contents.....	viii
Alphabetical List of Departments	x

EXECUTIVE SUMMARY

Message from the County Manager	3
Budget Presentation	4
Budget Highlights	29
Budgeted Revenues & Expenses.....	30
Major Changes.....	35
Long Term Financial Planning	41
4-Year Revenue Summary Projection	43
4-Year Expense Summary Projection.....	44
Revenue Trends.....	45
Fund Balance	47
Fee Updates.....	49
Personnel Summary	50

INTRODUCTION TO THE COUNTY

County Profile.....	57
---------------------	----

BUDGET OVERVIEW & STRUCTURE

Reader's Guide	73
----------------------	----

DEPARTMENT INFORMATION

General Government	91
Board of Commissioners	92
County Manager	94
Tax	98
Reappraisal Fund	102

Board of Elections	104
Human Resources.....	106
Self Insurance Fund	114
Register of Deeds.....	116
Register of Deeds Automation & Preservation Fund	119
Deeds of Trust Fund.....	120
Finance	121
Government Agencies- Justice Center	126
Contingency.....	127
Other Government Costs	128
Transfers from the General Fund.....	129
Debt Service	130
Public Safety.....	133
Sheriff's Office	134
Federally Seized Funds	145
State Unauthorized Substance Abuse Fund	146
Emergency Services	147
Fire Protection Service Districts	154
Rescue Squads Fund.....	159
Communications Center.....	160
Emergency Telephone System Fund...	162
Other Public Safety	163
Environmental Quality	165
Cooperative Extension Services	166
Soil & Water Conservation	173
Stream Rehab Fund	175
Forestry	176
Economic & Physical Development	177
Technology	178
Planning, Parks, & Development	182

Parks/Historic Preservation Fund	185
Community Development Fund	186
Utilities & Engineering.....	187
Water & Sewer Administration.....	192
Water & Sewer Capital Projects	194
SECC Water & Sewer District	195
SECC Water & Sewer District Capital .	196
Solid Waste Management.....	197
Solid Waste Capital	200
Facilities	201
Other Economic & Physical Development.....	206
Human Services.....	209
Partners Health Management.....	210
Social Services	211
Gretchen Peed Scholarship Fund	222
DSS Representative Payee Fund.....	223
Public Health.....	224
Other Human Services	230
Education	231
Education Current Expense.....	232
Fines & Forfeitures Fund	239

Schools' Capital Projects	235
Schools' Construction Fund	239
Culture	241
County Libraries	242
Library Endowment Fund	252
Other Cultural	253

OTHER FUNDS INFORMATION

Other Funds.....	255
General Capital Projects.....	257
Hospital Reserve Fund	259
ARP Act Fund	260
Opioid Settlement Fund.....	261

CAPITAL IMPROVEMENT PLAN

General Capital Projects CIP	266
School Construction Projects CIP	269
Solid Waste CIP	273
Water & Sewer CIP	270

APPENDIX

Financial Statistics, Statements & Policies	281
Glossary.....	318
Fee Schedule.....	323

DEPARTMENTS ALPHABETICALLY

ARPA.....	260	Other Economic & Physical Development.....	206
Board of Commissioners.....	92	Other Government Costs.....	128
Board of Elections.....	104	Other Human Services.....	230
Capital Improvement Plan.....	269	Other Public Safety.....	163
Communications Center.....	160	Parks/Historic Preservation Fund.....	185
Contingency.....	127	Planning, Parks, & Development.....	182
Cooperative Extension Services.....	166	Public Health.....	224
County Libraries.....	242	Reappraisal Fund.....	102
County Manager.....	94	Register of Deeds.....	116
Debt Service.....	130	Register of Deeds Automation & Preservation Fund.....	119
Deeds of Trust Fund.....	120	Rescue Squads Fund.....	159
DSS Representative Payee Fund.....	223	Self Insurance Fund.....	114
Emergency Services.....	147	Schools' Capital Projects.....	235
Emergency Telephone System Fund.....	162	Schools' Construction Fund.....	239
Education (Schools' Current Expense).....	231	SECC Water & Sewer District Capital.....	196
Facilities.....	201	SECC Water & Sewer District.....	195
Fee Schedule.....	323	Sheriff's Office.....	134
Federally Seized Funds.....	145	Social Services.....	211
Finance.....	121	Soil & Water Conservation.....	173
Fines & Forfeitures Fund.....	234	Solid Waste Capital.....	200
Fire Protection Service Districts.....	154	Solid Waste Management Fund.....	197
Forestry.....	176	State Unauthorized Substance Abuse Fund.....	146
General Capital Projects.....	266	Stream Rehab Fund.....	175
Government Agencies – Justice Center.....	126	Tax Department.....	98
Gretchen Peed Scholarship Fund.....	222	Technology.....	178
Hospital Reserve Fund.....	259	Transfers from the General Fund.....	129
Human Resources.....	106	Utilities & Engineering.....	187
Library Endowment Fund.....	252	Water & Sewer Administration.....	192
Partners Health Management.....	210	Water & Sewer Capital Projects.....	194
Opioid Settlement Fund.....	261		
Other Cultural.....	253		



catawba county
MAKING. LIVING. BETTER.

EXECUTIVE SUMMARY





Message from the County Manager

May 15, 2023

To the Catawba County Board of Commissioners and Citizens:

I am pleased to present to you the recommended Catawba County budget for Fiscal Year 2023/24 in the amount of \$299,746,020, reflecting a tax rate of 39.85 cents per \$100 in valuation and an overall 2.1 percent decrease in the total budget. The recommended property tax rate, a reduction of 30 percent from the current rate, is below the revenue neutral tax rate of 39.95 cents. The General Fund comprises \$241,646,255 of this total, a 6.1 percent increase over the current year driven by significant inflationary pressures across all areas of operations. The budget is balanced and prepared in accordance with the Local Government Budget and Fiscal Control Act and Generally Accepted Accounting Principles.

Fostering a positive business climate has been central to the Commissioners' Countywide strategic plan for several years. In 2023, Catawba County conducted a statutorily required property revaluation of all real property, with market-driven real estate values increasing significantly more than anything previously experienced in our community. These increased property values reflect strong economic activity encouraged by the County's positive business climate, which drives our economic competitiveness and is linked to our low cost of doing business and overall quality of life. The recommended Fiscal Year 2023/24 budget reduces the tax rate below the revenue neutral rate to demonstrate our ongoing commitment to fiscal responsibility with taxpayer dollars, do our part to ease the impacts of the inflation facing our citizens and businesses, and reinforce the positive business climate that has contributed to our economic success.

The recommended Fiscal Year 2023/24 Budget invests in the Board of Commissioners' Strategic Plan, centered on growing jobs and tax base while continuing to amplify the County's strong quality of life. In a time marked by a cloudy economic outlook, this year's budget focuses on taking care of existing commitments, limiting new ongoing costs, and building in resiliency and agility as operating principles so the County is well-positioned to respond to changing economic conditions as necessary. This budget represents Catawba County's continued commitment to delivering high quality government services supported by a low, stable property tax rate anticipated to sustain the County's operating needs until the next revaluation.

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

Sincerely,

Mary Furtado

County Manager



catawba county

MAKING. LIVING. BETTER.

FY2023-24 Manager's Recommended Budget

Mary Furtado

May 15, 2023

FY2023-24 Budget: The Bottom Line



- Property tax rate: 39.85 cents per \$100 valuation
 - 30.7% reduction from current rate (57.5 cents / \$100)
 - 0.10 cents below revenue neutral rate (39.95 cents / \$100)
 - Anticipated to meet needs across 4-year cycle (stable, predictable)
- Total Budget: \$299,746,020 (-2.1% from FY23)
- Total General Fund Budget: \$241,646,255 (+6.1% from FY 23)
- Staffing: 1,204.3 full-time equivalents (net decrease of 3)





- Historical basis: audited figures for assessed valuation of all property types (FY20, FY21, FY22)
- Current year: actual real and personal property billed valuation and projected year-end motor vehicle values (FY23)
- Revenue Neutral formula excludes tax base growth due to revaluation, allows for natural growth based on historical performance

Fiscal Year	Assessed Valuation	Valuation Change	% Change
2019-20	18,456,695,118		
2020-21	19,134,815,417	678,120,299	3.67%
2021-22	19,836,704,600	701,889,183	3.67%
2022-23	20,302,311,351	465,606,751	2.35%
		Average growth %	3.23%

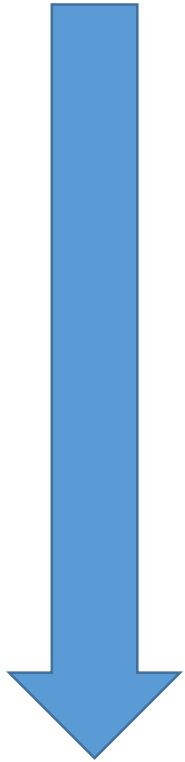


2023 Reappraisal Realigns Real Property Values with Market



PROPERTY VALUES				
	22/23 Actual	23/24 Reval	\$ Change	% Change
Real Property	\$13,864,056,900	\$23,102,300,000	\$9,238,243,100	66.63%
Personal Property	\$3,381,284,420	\$3,903,128,751	\$521,844,331	15.43%
Public Utilities	\$1,177,970,031	\$1,216,000,000	\$38,029,969	3.23%
Motor Vehicles	\$1,879,000,000	\$1,939,700,000	\$60,700,000	3.23%
TOTAL	\$20,302,311,351	\$30,161,128,751	\$9,858,817,400	48.56%





Current:
\$0.575

Revenue Neutral:
\$0.3995

Recommended:
\$0.3985



How Will This Impact Citizens' Tax Bills?

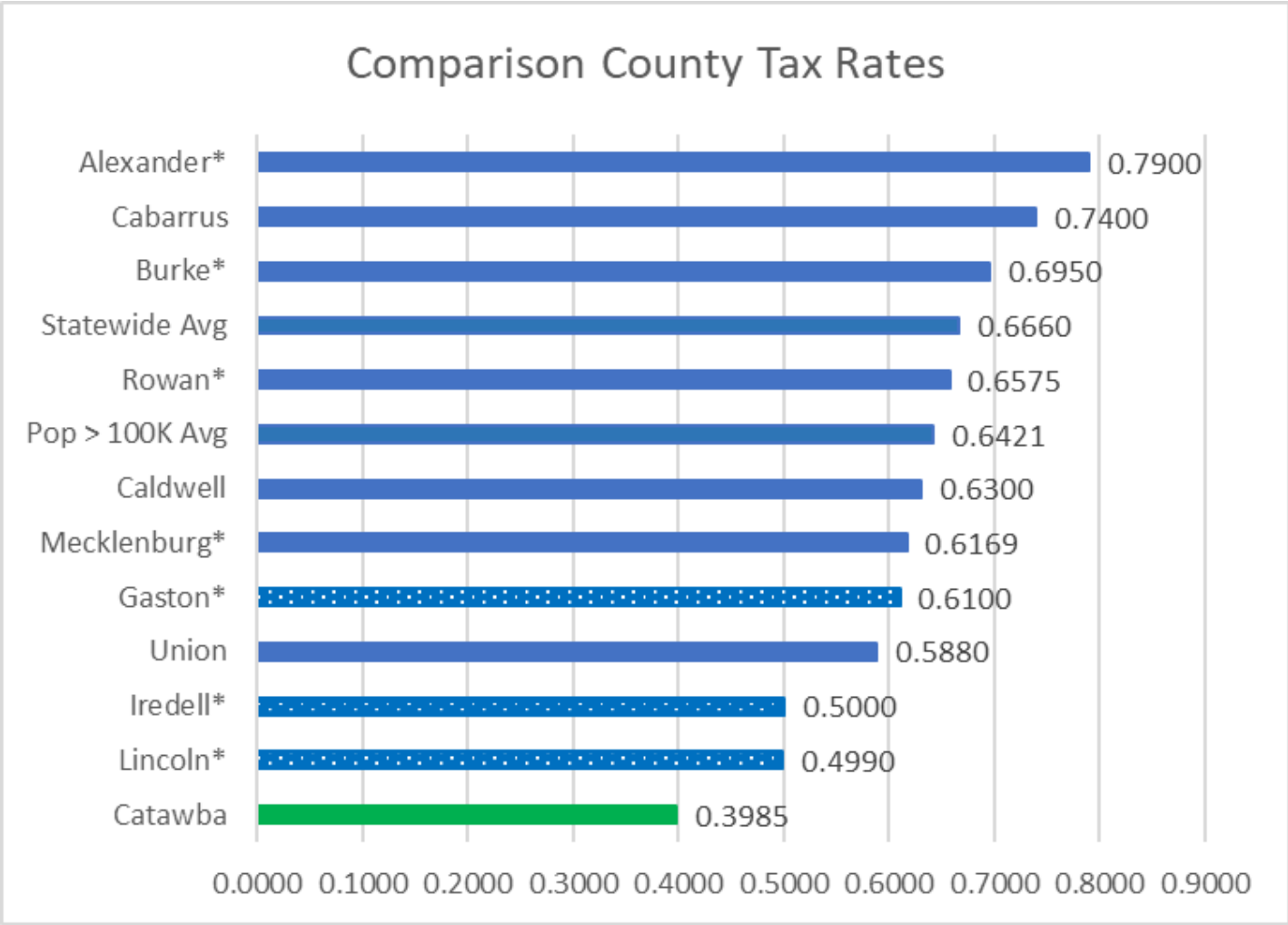
REAL PROPERTY				
	Before Reval	After Reval	\$ Change	% Change
Home Value	\$183,317	\$305,469	\$122,152	66.63%
Tax Rate	\$0.5750	\$0.3985	-\$0.1765	-30.70%
Homeowner Tax Bill	\$1,054	\$1,217	\$163	15.48%
Homeowner Monthly Expense	\$87.84	\$101	\$14	15.48%

MOTOR VEHICLE VALUE				
	Before Reval	After Reval	\$ Change	% Change
Motor Vehicle Value	\$15,000	\$15,000	\$0	0.00%
Tax Rate	\$0.5750	\$0.3985	-\$0.1765	-30.70%
Annual Vehicle Tax Bill	\$86	\$60	-\$26	-30.70%
Monthly Vehicle Tax Expense	\$7	\$5	-\$2	-30.70%

COUNTY-WIDE PROPERTY TAX REVENUE				
	Before Reval	After Reval	\$ Change	% Change
County Revenue (LEVY)	\$116,738,290	\$120,192,098	\$3,453,808	2.96%



Lowest Tax Rate in Region, Below State-wide and Peer County Average



FY2023-24 Budget – Guiding Principles

- Having funds to invest strategically amidst uncertainty can be our competitive advantage



FY23-24 Total Budget Down 2.1%, Due to Non-Local Funding Change

FY2023/24 -- Major Revenue Summary					
Revenue by Source	FY 2022/23 Adopted Budget	FY 2023/24 Requested Budget	FY 2023/24 Recommended Budget	Rec \$ Change	Rec % Change
All Funds					
Property Tax	\$112,484,970	\$119,531,000	\$119,257,970	\$6,773,000	6.0%
Fire Prot. Service District	\$9,873,341	\$12,695,243	\$11,276,519	\$1,403,178	14.2%
Sales Tax	\$47,960,000	\$52,760,000	\$54,214,000	\$6,254,000	13.0%
Other Taxes	\$2,283,000	\$2,367,500	\$3,367,500	\$1,084,500	47.5%
Federal	\$17,905,260	\$19,771,795	\$20,135,166	\$2,229,906	12.5%
State	\$33,137,068	\$8,582,480	\$8,408,624	(\$24,728,444)	-74.6%
Federal & State	\$6,887,564	\$6,676,780	\$6,676,780	(\$210,784)	-3.1%
Local	\$5,350,684	\$5,438,848	\$5,565,533	\$214,849	4.0%
Permits & Fees	\$23,282,077	\$26,004,441	\$25,988,815	\$2,706,738	11.6%
Miscellaneous	\$2,559,068	\$2,990,463	\$2,965,458	\$406,390	15.9%
Transfers	\$11,330,578	\$18,639,716	\$13,324,716	\$1,994,138	17.6%
Fines & Forfeitures	\$514,441	\$490,635	\$512,647	(\$1,794)	-0.3%
Other Sources	\$17,192,480	\$14,629,756	\$14,829,756	(\$2,362,724)	-13.7%
Fund Balance	\$15,486,693	\$31,085,989	\$13,222,536	(\$2,264,157)	-14.6%
Total Revenue All Funds	\$306,247,224	\$321,664,646	\$299,746,020	(\$6,501,204)	-2.1%



FY23-24 General Fund: Solid Revenue Outlook

Revenue by Fund /Type	FY 2022/23 Adopted Budget	FY 2023/24 Requested Budget	FY 2023/24 Recommended Budget	Rec \$ Change	Rec % Change
Property Tax	\$111,361,000	\$118,231,000	\$118,069,000	\$6,708,000	6.0%
Sales Tax	\$38,625,581	\$42,199,000	\$43,396,000	\$4,770,419	12.4%
Other Taxes	\$1,923,000	\$1,982,500	\$2,982,500	\$1,059,500	55.1%
Federal	\$16,986,160	\$17,781,193	\$18,144,564	\$1,158,404	6.8%
State	\$9,286,808	\$7,538,779	\$7,303,705	(\$1,983,103)	-21.4%
Federal & State	\$6,487,564	\$6,276,780	\$6,276,780	(\$210,784)	-3.2%
Local	\$5,013,752	\$5,102,548	\$5,229,233	\$215,481	4.3%
Permits & Fees	\$14,136,533	\$15,197,066	\$15,298,080	\$1,161,547	8.2%
Miscellaneous	\$2,358,048	\$2,790,352	\$2,765,347	\$407,299	17.3%
Transfers	\$919,100	\$1,954,289	\$1,954,289	\$1,035,189	112.6%
Other Sources	\$9,992,480	\$11,459,756	\$11,659,756	\$1,667,276	16.7%
Fund Balance	\$10,644,633	\$20,508,349	\$8,567,001	(\$2,077,632)	-19.5%
Total General Fund	\$227,734,659	\$251,021,612	\$241,646,255	\$13,911,596	6.1%



FY23-24 Budget Addresses Inflationary Pressures

FY2023/24 -- Departmental Expense Summary					
Expenses by Department/Fund	FY 2022/23 Adopted Budget	FY 2023/24 Requested Budget	FY 2023/24 Recommended Budget	Rec. \$ Change	Rec. % Change
General Government	\$11,384,690	\$11,866,809	\$11,659,409	\$274,719	2.41%
Public Safety	\$46,393,171	\$54,474,547	\$52,830,376	\$6,437,205	13.88%
Environmental Quality	\$1,104,552	\$1,298,534	\$912,894	(\$191,658)	-17.35%
Economic & Physical Dev	\$23,226,812	\$25,792,482	\$25,475,732	\$2,248,920	9.68%
Human Services	\$56,906,829	\$57,760,912	\$58,146,847	\$1,240,018	2.18%
Education - Current Exp	\$48,647,916	\$53,800,407	\$50,868,076	\$2,220,160	4.56%
Culture	\$4,048,274	\$4,227,038	\$4,217,038	\$168,764	4.17%
Debt	\$29,949,025	\$32,719,206	\$32,719,206	\$2,770,181	9.25%
Transfers	\$6,073,390	\$9,081,677	\$4,816,677	(\$1,256,713)	-20.69%
Total General Fund	\$227,734,659	\$251,021,612	\$241,646,255	\$13,911,596	6.11%
Self Insurance	\$6,086,850	\$6,331,900	\$6,331,900	\$245,050	4.03%
Reappraisal	\$760,862	\$1,007,327	\$1,007,327	\$246,465	32.39%
ROD Automation	\$100,000	\$112,300	\$112,300	\$12,300	12.30%
E-911	\$1,003,260	\$491,701	\$552,919	(\$450,341)	-44.89%
Federal Asset Forfeiture	\$80,608	\$215,000	\$215,000	\$134,392	166.72%
State Unauthorized Subst	\$70,000	\$15,000	\$15,000	(\$55,000)	-79%
Rescue Squads	\$1,217,623	\$1,413,207	\$1,188,970	(\$28,653)	-2.35%
American Rescue Plan ARP	\$919,100	\$1,990,602	\$1,990,602	\$1,071,502	116.58%
Fines & Forfeitures	\$514,441	\$490,635	\$512,647	(\$1,794)	-0.35%
Fire Districts	\$10,422,018	\$13,336,815	\$11,918,091	\$1,496,073	14.35%
General Capital Project	\$1,890,229	\$4,402,000	\$2,155,000	\$264,771	14.01%
School Capital	\$11,274,184	\$15,979,232	\$11,316,694	\$42,510	0.38%
School Construction	\$30,848,730	\$0	\$0	(\$30,848,730)	0%
Water & Sewer Capital	\$1,368,750	\$2,878,750	\$2,878,750	\$1,510,000	110.32%
Water & Sewer	\$2,625,346	\$5,471,000	\$3,422,000	\$796,654	30.34%
Solid Waste Capital	\$100,000	\$3,525,000	\$2,475,000	\$2,375,000	2375.00%
Solid Waste Management	\$8,169,064	\$11,921,565	\$10,871,565	\$2,702,501	33.08%
Grand Total	\$306,247,224	\$321,664,646	\$299,746,020	(\$6,501,204)	-2.1%



FY24 Recommended Investment: Maintaining Operations and Service



- Pay Plan Market Adjustment 4%, targeted increases beyond that (hard to recruit or farther behind based on market data)
- Competitive Performance Pay
 - 2.5% for effective performance
 - 3% for top performers
- \$2,000 retention bonus - 2 lump sum payments not added to base
- Maintain Health and Dental Plans
 - 4.5% county premium increase
- Maintain 401k, Longevity, and Service Award Programs



Investing in Education

	Catawba	Hickory	Newton	Total ADM
FY 2023/24	31,165,876	7,574,280	5,570,376	44,310,532
FY 2022/23	29,631,129	7,293,729	5,415,873	42,340,731
Increase/Decrease	1,534,747	280,551	154,503	1,969,801
% Change	5.2%	3.8%	2.9%	4.7%

- K-64:
 - \$200,000 matching funds for CVCC Scholars Program
 - \$1.1M set aside to maintain 1-to-1 technology
- Annual Capital: \$11.3M dedicated to schools annual capital needs



Investing in Education: Schools Construction

School Construction Projects 4-Year Plan	Fiscal Year 2023/24	Fiscal Year 2024/25	Fiscal Year 2025/26	Fiscal Year 2026/27	Total	Notes
CVCC - Challenger / Paap	0	6,500,000	0	0	6,500,000	former Engineering Bldg.; design already funded
Catawba County Schools - New Maiden Elementary School	12,500,000	0	0	0	12,500,000	funding advanced in prior cycle toward total project cost of \$31,996,808
Catawba County Schools - Maiden Middle Renos	1,400,000	0	0	0	1,400,000	FY24 funding for design services for phased project
Catawba County Schools - Rosenwald	0	3,000,000	0	0	3,000,000	
Newton-Conover City Schools: N-CHS Phase II and Drainage Pipe Repair	2,000,000	0	18,000,000	0	20,000,000	
Hickory Public Schools - Hickory High School Renos	0	0	0	18,000,000	18,000,000	total \$75M, have \$4.9M from prev. cycle
Totals	15,900,000	9,500,000	18,000,000	18,000,000	61,400,000	
Revenue						
Future Projects Reserve	3,400,000	3,000,000	0	0	6,400,000	
Installment Purchase	12,500,000	6,500,000	18,000,000	18,000,000	55,000,000	
Total Revenue	15,900,000	9,500,000	18,000,000	18,000,000	61,400,000	



Investing in Healthy, Safe Community: Sheriff's Office



- Elementary School Resource Officers (4) to achieve 1 per school (\$341K operating; \$320K one-time capital; CCS contributes \$154K)
- \$1 increase night shift differential - patrol & detention (\$170K)
- Planned vehicle replacement: 23 vehicles (\$488K increase)
- Narcotics Digital Evidence Storage: \$100K
- Inflationary / Contractual Increases
 - Fuel: \$144K
 - Juvenile Housing: \$100K
 - Jail Door Maintenance: \$65K
 - Jail Medical Contract: \$44K
 - Safety Equipment: \$72.5K



Investing in Healthy, Safe Community: Emergency Services



- EMS Specialty Services Dispatcher Position (\$58K)
- EMS Extra Duty Pay (\$125,740)
- Veterans Services Office Support Specialist (\$50K)
- Inflationary increases:
 - Ambulance replacement: \$532K total increase (\$133K/unit)
 - Cardiac monitor replacement: \$40K
 - Fuel: \$121K
 - Medical supplies: \$50K
- Public Safety Capital Project Set-aside: \$150K



Investing in Healthy, Safe Community: Public Health

- Public Health Nurse (time-limited; non-local funding) – communicable disease focus (\$82K)
- Community Health Assessment (every 4 years) - \$26K
- Strategic Plan Update - \$30K



Investing in Economic Development, Infrastructure

- U&E: Bldg Svcs Official III (added mid-yr) – annualized operating expense
- Economic Development Capital set-aside: \$647K
- W/S: Sherrills Ford Rd – Hwy 150 Booster Pump Station: \$500K
- Maiden Water Loop – improve pressure, provide expanded service: \$1.51M (ARPA)
- Technology:
 - GIS Technician position – \$60K (21% workload increase)
 - Contractual increases for repair, maintenance, svc contracts: \$308K
 - Planned equipment replacements: \$165K increase
 - Application Dev service contract: \$42K increase
 - Infrastructure updates, server replacements, etc.: \$1.035M



Other Significant Investments

- Cooperative Extension – Juntos Coordinator (\$62K County; \$11K from CCS)
- Tax: Real Estate Appraiser I position (\$63K)
- Soil & Water STRAP Program (stream debris removal): \$75K
- Library - Newton Branch set-aside: \$100K
- Facilities & Fleet Inflationary / Contractual Increases:
 - Auto Parts & Supplies : +\$100K
 - Janitorial, Building & Grounds Maintenance, Mowing: +\$63K
 - Natural Gas: +\$43K
 - General Renovations: \$100K



Investing in Quality of Life: Outside Agency Support

- Historical Assn: \$125K
- Hickory Public Libraries: \$237K
- Salt Block Fdn: \$100K
- United Arts Council: \$161,736
- Carolina Land & Lakes: \$10K
- Chamber of Commerce: \$19K
- Convention & Visitors Bureau: \$20K
- NC Wildlife Commission: \$6K
- WPCOG: \$89K + \$39K for MPO
- EDC: \$376K
- Court Svcs – Repay: \$198K
- Lake Norman Marine Commission: \$35K
- Conflict Resolution Ctr: \$14K



Solid Waste Enterprise Fund

- Landfill Scale Attendant: \$31.8K
- Closure Project Set-aside: \$650K
- Sherrills Ford Conv. Ctr: \$200K
- Subtitle D Cell Construction: \$500K
- Treatment & Grinding Processing Area: \$1M
- White Goods / Scrap Metal Pad: \$125K
- Drop-off Area Building: \$150K



Summary of Strategic Staffing Investments – FY2023/24

Position	Department	FTEs	Funding Source
Specialty Services Dispatcher	Emergency Services	1.00	Ambulance Rev
Veterans Services Office Support Specialist	Emergency Services	1.00	Local
Elementary School Resource Officers	Sheriff	4.00	CCS & Local
Tax Appraiser	Tax	1.00	Local
Juntos Coordinator	Cooperative Extension	1.00	CCS & Local
GIS Technician	Technology	1.00	Local
Scale Attendant	U&E/Solid Waste	1.00	Solid Waste Fund
Public Health Nurse	Public Health	1.00	State AA
School Health Assistants	Public Health	(15.00)	State AA
Total FY24 Changes		(4.00)	

+ 1.0 FTE added during FY23



Fire Service District Tax Rates

Fire District	FY23 Tax Rate	FY24 Revenue Neutral Rate	FY24 Requested Rate	FY24 Recommended Rate
Bandys	0.1150	0.0785	0.0820	0.0785
Catawba	0.1300	0.0870	0.1275	0.1070
Claremont	0.1300	0.0925	0.1182	0.0925
Conover	0.1150	0.0800	0.1150	0.0800
Cooksville	0.0750	0.0513	0.0542	0.0540
Hickory	0.1500	0.1065	0.1500	0.1250
Long View	0.1130	0.0755	0.0798	0.0755
Maiden	0.1053	0.0720	0.0890	0.0720
Mtn. View	0.0900	0.0615	0.0775	0.0730
Newton	0.1500	0.1010	0.1500	0.1010
Oxford	0.0650	0.0450	0.0650	0.0610
Propst	0.0770	0.0517	0.0625	0.0590
Sherrills Ford	0.1300	0.0840	0.1004	0.0840
St. Stephens	0.1200	0.0822 ²⁶	0.1200	0.1040



Next Steps



- May 24th BOC Hearings w/Depts., Schools, and Outside Agencies
- May 31st Public Hearing and Wrap-Up
- June 5th FY2023-24 Budget Adoption





MAKING

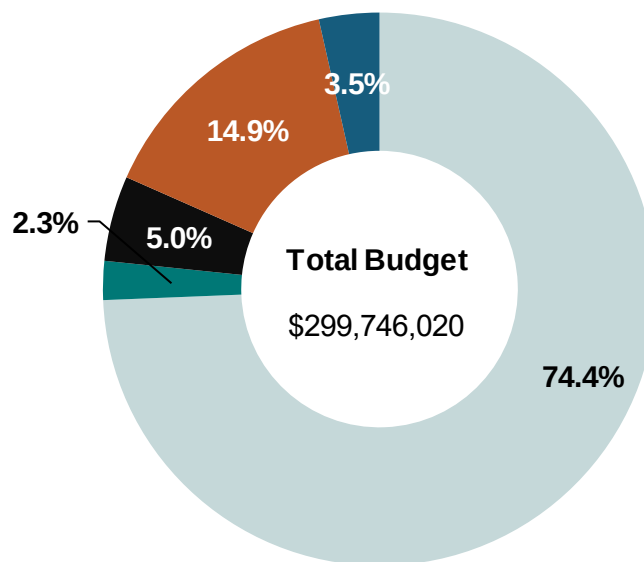
LIVING

BETTER

FISCAL YEAR 2023/24 BUDGET HIGHLIGHTS

The County's total Fiscal Year 2023/24 Budget is \$299,746,020. 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 \$241,646,255 or 80.6 percent of the budget. These funds are summarized in the budget into the following fund types:

TOTAL BUDGET



GENERAL FUND

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

OTHER GENERAL FUND-LIKE FUNDS

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

SPECIAL REVENUE FUNDS

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

CAPITAL PROJECT FUNDS

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

ENTERPRISE FUNDS

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

REVENUES

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

PROPERTY TAX

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

SALES TAX

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

OTHER TAXES

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

INTERGOVERNMENTAL FUNDS

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

PERMITS & FEES

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

MISCELLANEOUS

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

FUND BALANCE

Reflects the use of County savings.

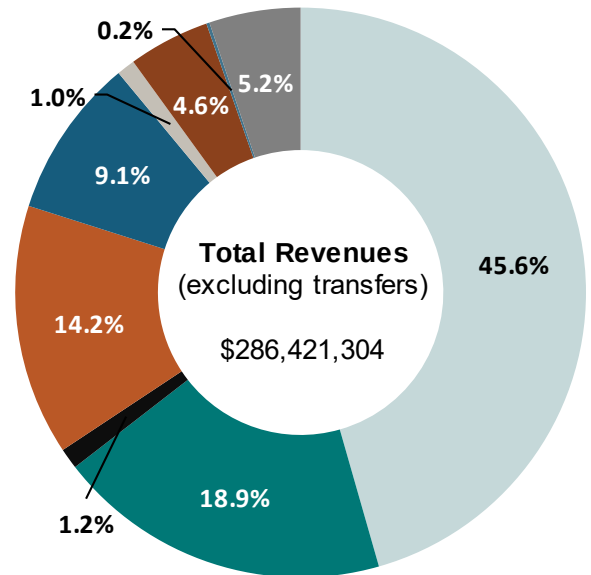
FINES & FORFEITURES

Fees collected by the Courts and entirely distributed to schools.

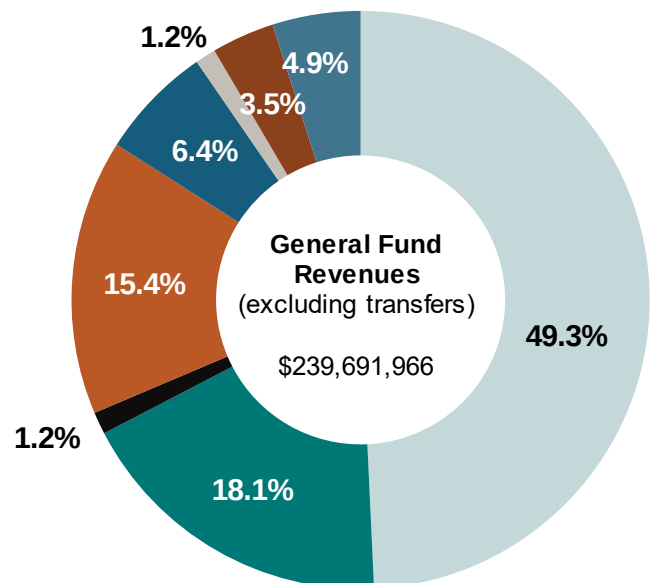
OTHER SOURCES

Includes debt proceeds, special contingency, and insurance premiums.

TOTAL REVENUES



GENERAL FUND REVENUES



REVENUE SUMMARY

	2021/22 Actual	2022/23 Current	2023/24 Requested	2023/24 Recommended	Percent Change
GENERAL FUND					
Property Tax	\$115,081,281	\$111,361,000	\$118,231,000	\$118,069,000	6.0%
Sales Tax	40,796,310	38,625,581	42,199,000	43,396,000	12.4%
Other Taxes	4,335,833	1,923,000	1,982,500	2,982,500	55.1%
Federal	19,131,095	16,986,160	17,781,193	18,144,564	6.8%
State	7,850,350	9,286,808	7,538,779	7,303,705	-21.4%
Federal & State	6,545,420	6,487,564	6,276,780	6,276,780	-3.2%
Local	6,032,577	5,013,752	5,102,548	5,229,233	4.3%
Permits & Fees	15,677,343	14,136,533	15,197,066	15,298,080	8.2%
Miscellaneous	(1,515,506)	2,358,048	2,790,352	2,765,347	17.3%
Fund Balance	0	10,644,633	20,508,349	8,567,001	-19.5%
Transfers Between Funds	12,279,006	919,100	1,954,289	1,954,289	112.6%
Other Sources	12,285,121	9,992,480	11,459,756	11,659,756	16.7%
	\$238,498,830	\$227,734,659	\$251,021,612	\$241,646,255	6.1%
OTHER GENERAL FUND TYPES					
Local	\$310,000	\$310,000	\$326,300	\$326,300	5.3%
Permits & Fees	14,601	15,000	17,000	17,000	13.3%
Miscellaneous	(\$4,281)	\$100,000	\$91,000	\$91,000	-9.0%
Fund Balance		591,200	663,550	663,550	12.2%
Transfers Between Funds	2,511,096	2,761,512	3,233,677	3,233,677	17.1%
Other Sources	2,761,599	3,170,000	3,120,000	3,120,000	-1.6%
	\$5,593,015	\$6,947,712	\$7,451,527	\$7,451,527	7.3%
SPECIAL REVENUE FUNDS					
Prior Year Tax	\$844,892	\$1,123,970	\$1,300,000	\$1,188,970	5.8%
Fire Protection Service District	9,486,007	9,873,341	12,695,243	11,276,519	14.2%
Federal	22,515,619	919,100	1,990,602	1,990,602	116.6%
State	890,569	1,003,260	491,701	552,919	-44.9%
Federal & State	258,123	400,000	400,000	400,000	0.0%
Local	8,109	10,000	7,000	7,000	-30.0%
Permits & Fees	156,578	150,000	150,000	150,000	0.0%
Miscellaneous	(127,521)	6,500	9,000	9,000	38.5%
Fund Balance	(20,513)	1,287,330	1,479,779	1,366,572	6.2%
Transfers Between Funds	63,406	608	0	75,000	12235.5%
Other Sources	355,119	514,441	490,635	512,647	-0.3%
	\$34,430,388	\$15,288,550	\$19,013,960	\$17,529,229	14.7%
CAPITAL PROJECT FUNDS					
Sales Tax	\$10,183,248	\$9,334,419	\$9,270,000	\$9,496,000	1.7%
State	0	22,800,000	500,000	500,000	-97.81%
Local	14,472	13,932	0	0	0.0%
Permits & Fees	48,479	0	0	0	0.0%
Miscellaneous	(2,420,535)	0	0	0	0.0%
Fund Balance	0	1,684,184	5,643,232	767,694	-54.4%
Transfers Between Funds	39,486,919	7,649,358	11,371,750	8,061,750	5.4%
Other Sources	0	4,000,000	0	0	0%
	\$47,312,583	\$45,481,893	\$26,784,982	\$18,825,444	-58.6%
ENTERPRISE FUNDS					
Sales Tax	\$0	\$0	\$1,291,000	\$1,322,000	0%
Other Taxes	439,249	360,000	385,000	385,000	6.9%
State	67,517	47,000	52,000	52,000	10.6%
Local	0	3,000	3,000	3,000	0.0%
Permits & Fees	10,936,879	8,980,544	10,640,375	10,523,735	17.2%
Miscellaneous	(659,917)	94,520	100,111	100,111	5.9%
Fund Balance	0	1,279,346	2,791,079	1,857,719	45.2%
Transfers Between Funds	0	0	2,080,000	0	0%
Other Sources	1,996,592	30,000	50,000	50,000	66.7%
	\$12,780,320	\$10,794,410	\$17,392,565	\$14,293,565	32.4%
TOTAL	\$338,615,136	\$306,247,224	\$321,664,646	\$299,746,020	-2.1%

EXPENDITURES

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

GENERAL GOVERNMENT

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

PUBLIC SAFETY

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

ENVIRONMENTAL QUALITY

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

ECONOMIC & PHYSICAL DEVELOPMENT

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

HUMAN SERVICES

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

EDUCATION

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

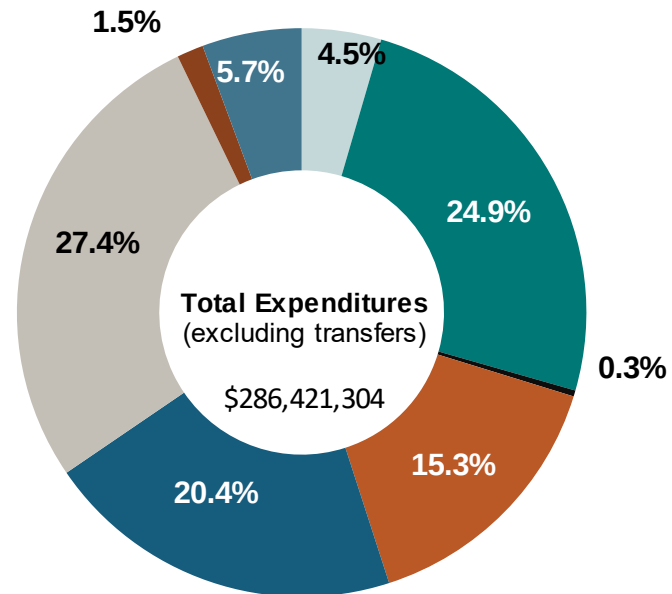
CULTURE

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

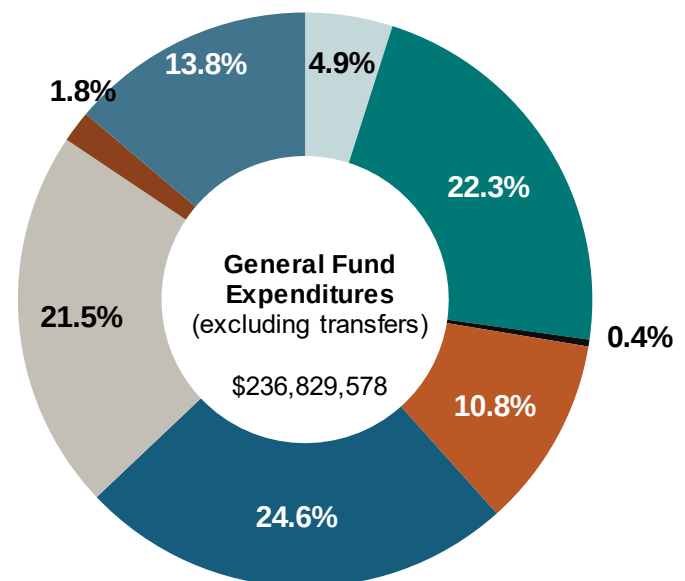
OTHER

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

TOTAL EXPENDITURES



GENERAL FUND EXPENDITURES



EXPENDITURE SUMMARY

	2021/22 Actual	2022/23 Current	2023/24 Requested	2023/24 Recommended	Percent Change
General Fund					
General Government	\$8,729,572	\$11,384,690	\$11,866,809	\$11,659,409	2.4%
Public Safety	40,414,152	46,393,171	54,474,547	52,830,376	13.9%
Environmental Quality	702,965	1,104,552	1,298,534	912,894	-17.4%
Economic & Physical Development	21,755,084	23,226,812	25,792,482	25,475,732	9.7%
Human Services	46,930,577	56,906,829	57,760,912	58,146,847	2.2%
Schools Current Expense	47,029,774	48,647,916	53,800,407	50,868,076	4.6%
Libraries & Culture	3,963,879	4,048,274	4,227,038	4,217,038	4.2%
Debt Service	29,549,351	29,949,025	32,719,206	32,719,206	9.2%
Transfers to Other Funds	20,665,962	6,073,390	9,081,677	4,816,677	-20.7%
	\$219,741,316	\$227,734,659	\$251,021,612	\$241,646,255	6.1%
Other General Fund Types					
Self Insurance Fund	\$5,167,721	\$6,086,850	\$6,331,900	\$6,331,900	4.0%
Reappraisal Fund	563,785	760,862	1,007,327	1,007,327	32.4%
Register of Deeds Auto. & Preserv.	35,650	100,000	112,300	112,300	12.3%
	\$5,767,156	\$6,947,712	\$7,451,527	\$7,451,527	7.3%
Special Revenue Fund Types					
Emergency Telephone System Fund	\$490,472	\$1,003,260	\$491,701	\$552,919	-44.9%
Narcotics Seized Fund	40,897	608	0	0	0.0%
State Unauthorized Substance Fund	106,205	70,000	15,000	15,000	-78.6%
Narcotics Fed Seized Justice Fund	1,000	40,000	115,000	115,000	187.5%
Narcotics Fed Seized Treasury Fund	26,385	40,000	100,000	100,000	150.0%
Hospital Reserve Fund	500,000	500,000	500,000	500,000	0.0%
Rescue Squads Fund	939,282	1,217,623	1,413,207	1,188,970	-2.4%
Library Endowment Fund	8,119	10,000	7,000	7,000	-30.0%
Gretchen Peed Scholarship Fund	1,000	1,500	4,000	4,000	166.7%
Community Development Fund	140,634	0	0	0	0.0%
Stream Debris Removal Fund	0	0	0	75,000	0.0%
ARP Act Fund	22,493,091	919,100	1,990,602	1,990,602	116.6%
Fines & Forfeitures Fund	354,669	514,441	490,635	512,647	-0.3%
DSS Representative Payee Fund	283,171	400,000	400,000	400,000	0.0%
Deeds of Trust Fund	135,129	150,000	150,000	150,000	0.0%
Fire Protection Service District Funds	9,087,314	10,422,018	13,336,815	11,918,091	14.4%
	\$34,607,368	\$15,288,550	\$19,013,960	\$17,529,229	14.7%
Capital Project Funds					
General Capital Projects	\$13,096,035	\$1,890,229	\$4,402,000	\$2,155,000	14.0%
Schools' Capital Fund	6,415,021	11,274,184	15,979,232	11,316,694	0.4%
Schools' Construction Fund	7,955,435	30,848,730	0	0	0.0%
Solid Waste Capital	1,892,692	100,000	3,525,000	2,475,000	2375.0%
Water & Sewer Capital Fund	\$3,198,073	\$1,368,750	\$2,878,750	\$2,878,750	110.3%
	\$32,557,256	\$45,481,893	\$26,784,982	\$18,825,444	-58.6%
Enterprise Funds					
Solid Waste	\$6,231,224	\$8,169,064	\$11,921,565	\$10,871,565	33.1%
Water and Sewer	\$10,080,978	\$2,625,346	\$5,471,000	\$3,422,000	30.3%
	\$16,312,202	\$10,794,410	\$17,392,565	\$14,293,565	32.4%
TOTAL	\$308,985,298	\$306,247,224	\$321,664,646	\$299,746,020	-2.1%

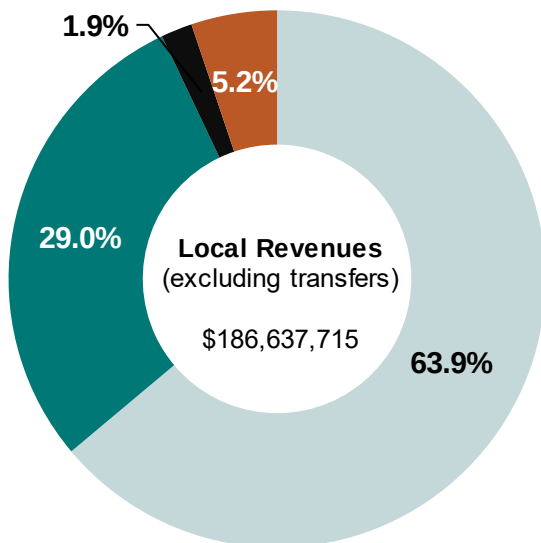
Local Funds

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

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

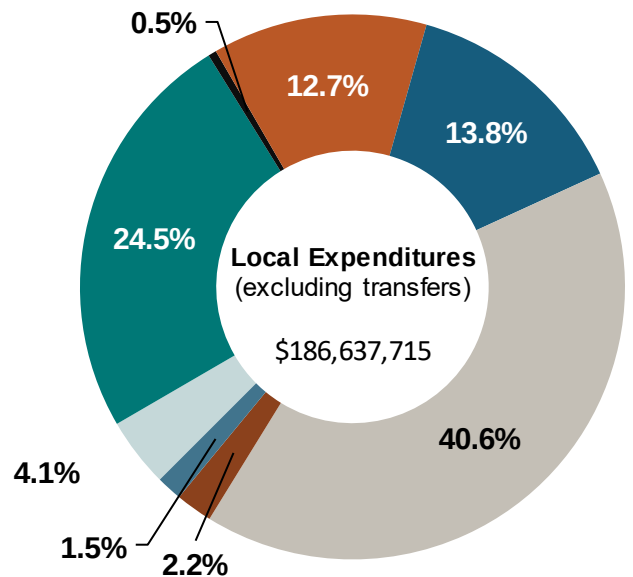
Many services provided by the County don't generate revenues at all, or the amount generated isn't sufficient to cover the cost of delivering the service such as Education, Public Safety, General Government Administration, and Libraries. The term Local Funds is used to refer to the portion of the budget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

LOCAL REVENUES



- Property Tax
- Sales Tax
- Other
- Fund Balance

LOCAL EXPENDITURES



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

MAJOR CHANGES IN THE FISCAL YEAR 2023/24 BUDGET

REVENUE

Property Tax

Due to revaluation, tax base growth, and conservative budgeting in prior years, property tax revenue increased \$8.2 million budget to budget (\$6.8 million countywide property tax, \$1.4 fire protection service districts' property tax).

Sales Tax

Sales tax revenues increased \$6.3 million budget to budget due to growth in both the base and sales activity along with conservative budgeting in the prior year.

Other Taxes

Other tax revenues (Medicaid Hold Harmless payments, Excise Taxes, and ABC Bottle Tax) increased \$1.1 million budget to budget due to growth in both the base and activity along with conservative budgeting in the prior year.

Federal Revenue

Federal revenue increased by \$2.2 million driven by increased federal bed rental revenue from renting excess jail space until needed locally, a Public Health grant, and increased ARPA funding primarily for water and sewer infrastructure.

State Revenue

State revenue decreased by \$24.7 million driven by a Needs Based Public School Fund grant in Fiscal Year 2022/23 for Newton-Conover High School Renovations and reduced State Public Health funding related to COVID-19.

Permits & Fees

Permits and fees increased by \$2.7 million driven by building permits based on continued strong building activity, ambulance fees based on call volume, water and sewer development fees based on building activity, water and sewer revenue sharing agreements with municipalities, and landfill user fees based on increased tonnages and rates.

Fund Balance

Overall fund balance appropriated decreased by \$2.3 million, of which the General Fund decreased \$2.1 million.

EXPENSE

Public Safety

Sheriff

The Sheriff's Office budget increase is primarily driven by the addition of four elementary school resource officers (SROs) and planned compensation increases. Additionally, the budget funds increased contractual services for jail medical / mental health services, electronic evidence storage for narcotics, safety equipment, various inflationary increases, and additional vehicle replacements.

Emergency Services

The Emergency Services budget includes increased costs due to the replacement of four ambulances, and retention-driven extra-duty and certification-based pay for targeted positions. Funding is also included for increased medical supplies, fuel, and various operating increases driven by inflation. Two positions are added: Office Support Specialist position to assist Veteran Services and a Specialty Services Dispatcher to schedule and dispatch non-emergency ambulance transports and provide administrative support.

911 Communications Center

The budget includes funding to cover planned compensation and static overtime increases. Repair & Maintenance costs increased to pay for the annual maintenance for the VHF Simulcast System.

Other Public Safety

Other Public Safety includes funding for outside agencies including Court Services, Conflict Resolution Center, Lake Norman Marine Commission, and Civil Air Patrol.

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.

Cooperative Extension

The budget increase is due to the addition of a previously grant funded Juntos Program Manager position, a highly successful program to support at-risk Hispanic youth, partially funded by Catawba County Schools.

Soil & Water Conservation

The budget decrease is driven by an accounting shift where revenues and expenses associated with the newly established stream debris removal program are no longer budgeted within this department; instead, these funds are budgeted in a special revenue fund.

Economic & Physical Development

Technology

The budget increase is driven by an additional GIS Technician position, maintenance agreement changes, IT equipment replacements, and planned salary and benefit changes.

Planning, Parks, & Development

The budget includes annualized costs of implementing 7-day park operations and the opening of Mountain Creek Park. It also includes expenses towards increased metropolitan planning organization membership costs and planned salary and benefit changes.

Utilities & Engineering

Funds are included in the budget for one additional Building Services Official III position (funded by increased building permit revenue), which was approved by the Board during Fiscal Year 2022/23. The budget also includes funding to replace four vehicles, planned salary and benefit changes, and inflationary increases.

Facilities

The budget includes increases related to planned/previously approved salary and benefits changes, and inflationary costs increases in automotive parts, natural gas, and other contractual services.

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 are budgeted.

Human Services

Social Services

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

Public Health

The budget includes one new time-limited Clinical Health Nurse covered with State Agreement Addenda funds. Additionally, the budget removes funding for 15 temporary time limited positions approved during Fiscal Year 2021/22 through state funding.

Partners Health Management

The budget maintains funding to Partners HM, as 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 \$159,000 in ABC funds, consistent with the NC GS 18B-804 requirement that bottle taxes and a portion of ABC gross receipts be spent for the treatment of alcoholism or substance abuse, or for research or education on alcohol or substance abuse.

Education

Current Expense

The budget includes a 5% increase in per pupil current expense funding for public schools and total current expense funding Catawba Valley Community College (CVCC). The budget also continues to provide \$1.3M for the K-64 Initiative. These funds will support \$200,000 in matching funds for the CVCC Scholars program to provide scholarships for citizens to attend CVCC and \$1.1M toward future Chromebook replacements to maintain 1-to-1 technology throughout all public middle and high schools in Catawba County.

Culture

Library

The budget includes planned compensation changes.

Other Cultural

The budget maintains current year funding levels for the SALT Block Foundation and the Historical Association. Funding increased for the United Arts Council. The budget continues to

fund Hickory Public Libraries so that County residents living outside the city limits of Hickory can use Patrick Beaver and Ridgeview Libraries free of charge.

General Government

County Manager

The budget includes planned salary and benefit changes. One position was repurposed and transferred to Facilities during Fiscal Year 2022/23.

Tax

The budget decrease is driven by moving two positions from the General Fund Tax Assessor budget to the Reappraisal Fund. The increase in the Collections budget is due to a Collections Clerk being budgeted in the Assessor division in Fiscal Year 2022/23.

Elections

The budget includes planned compensation changes and cyclical changes related to the Hickory primary election, 2023 municipal general elections and the 2024 presidential primary. Some of these costs are offset by increased revenue received from the municipalities.

Register of Deeds

The budget includes re-indexing costs for real estate records from 1989 to 1992 and planned compensation changes. Revenues are also increased based on trend.

Finance

The budget includes an increase in personal services due to planned salary and benefits changes and a new Grants Manager position added in FY2021/22.

Other Government

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

Contingency

The budget includes a \$200,000 increase to provide the County Manager with increased flexibility to address emergent issues during the year in response to continued inflation.

Debt Service

Debt Service increased by \$2.8 million due to new debt issuances for public schools and Catawba vally Medical Center (directly offset by revenue).

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 includes two appraiser positions moved from the Tax Assessor organization to better align with responsibilities and one new Appraiser position. Additionally, the department plans to replace two vehicles this year.

Emergency Telephone System Fund

Funding is included for the replacement of recording equipment in the 911 Center in the Justice Center and the backup center located at Hickory Police Department. Contingency is budgeted to balance the revenue projected by the NC 911 Board based on its funding formula.

Fire Service Protection Districts

The budget includes seven districts remaining at their current tax rates, with seven districts receiving tax increase beyond the current rate. Seven districts will apply fund balance towards capital purchases.

Rescue Squads

The budget provides increased operating funds for three Rescue Squads, capital funding for two squads, and reserves funding for future capital replacement needs for all squads.

Stream Rehab Fund

The budget includes \$75,000 in local funds to provide matching funds for potential additional state grant funds.

General Capital Projects

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

Schools Capital

The budget includes \$10.2 million to address annual capital needs of the three public school systems and CVCC. Additionally, the county continues to support K64 including reserving \$1.1 million for future Chomebook replacements.

Schools Construction

The budget transfers \$3.4 million from future projects contingency to provide \$1.4 million in planning funds for Maiden Middle School Renovations and \$2 million for Newton-Conover High School drainage pipe repair. Additionally, \$973,687 is transferred from the future debt project to the General Fund as planned to help cover the County's total education debt service payment of \$17.63M.

Solid Waste Capital

The budget includes \$2,475,000 for solid waste capital projects including continued cell construction, relocation of the treatment and grinding processing area, design services for Sherrills Ford Convenience Center improvements, relocation of the white goods/scrap metal pad, and cell closure expenses.

Water & Sewer Capital

The budget funds \$1,368,750 in locally funded and \$1,510,000 in ARPA 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 and planned compensation increases.

SECC Water & Sewer District

The fund is maintained with \$0 budget.

Solid Waste Management

The budget increase is due to a \$2,475,000 transfer to the Solid Waste Capital Fund for capital projects and an additional position at the Landfill.

Fines & Forfeitures, Deeds of Trust, DSS Representative Payee

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

LONG-TERM FINANCIAL PLANNING

The Board of Commissioners began a strategic planning process in July 2016 aimed at enhancing and promoting the County's quality of life in order to attract working-age families and to grow the economy. Since that time, staff has been busy implementing key components of this plan and focusing on anticipating future service pressures and delivering responsive services to the community.

The Fiscal Year 2023/24 budget invests in services and infrastructure related to many of the eight major focus areas of the strategic plan as well as general service needs. Highlights of investment include:

- *K-64 and Education:* The county's commitment to K-64 continues with \$1.1 million dedicated to future chromebook replacements and \$200,000 towards the CVCC Scholars Program to provide matching funds for scholarships, \$95 per pupil or 4.65 percent total current expense increase for the three public school systems, and a 5 percent increase in current expense funding to CVCC. Additionally, the budget funds \$10.2 million in schools' annual capital needs.

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 first year of a \$55 million construction plan that includes \$12.5 million towards a \$32 million new Maiden Elementary School, \$6.5 million to renovate the former CVCC Engineering Building for Challenger High School, \$18 million for phase II renovations at Newton-Conover High School, and \$18 million towards an anticipated \$75 million phased renovation to Hickory High School. The budget transfers \$3.4 million in school construction reserves towards design for Maiden Middle School Renovations planned to be phased in next cycle and repairs to a drainage pipe at Newton-Conover High School. Further, \$17.76 million is committed to debt service for financed school projects.

- *Economic Development:* The budget continues to dedicate a portion of the ¼ cent sales tax and increased property tax revenue from development towards future economic development needs. An additional Building Services Officials approved by the Board of Commissioners in response to continuing increases in building activity during Fiscal Year 2022/23 is added to the budget.

The capital improvement plan includes investments in technology infrastructure improvements, replacement of the county's

- *Water & Sewer Infrastructure:* Over \$13.5 million in water and sewer projects are planned over the course of the next five years subject to development.
- *Parks:* Mountain Creek Park opened June 18, 2022 and all county parks are now open 7 days per week.
- *Arts & Culture:* The budget continues to reserve funds for the Newton Library Branch from Library Reinventing Surplus consistent with the recently adopted Library strategic plan.
- *Healthy & Safe Community:* The budget invests in increased salaries, benefits, and extra duty pay in Public Safety to improve competitiveness. The following positions are added to the budget in response to community needs:

- Four new elementary school SROs to get to one SRO per Catawba County School System elementary school.
- Specialty Services Dispatcher to schedule and dispatch non-emergency ambulance transports and provide administrative support
- Office Support Specialist position to assist Veteran Services
- State funded temporary time limited Community Health Nurse

The budget also provides the Rescue Squads with increased funding towards operating expenses as well as current and future equipment replacement.

- *Solid Waste:* The budget continues the multi-year plan that began in Fiscal Year 2018/19 with the first tipping fee increase in over 10 years, to set aside funding for closure/post closure costs of the existing cell and future cell needs. MSW tipping fees will increase by 2 percent in Fiscal Year 2023/24.

The County is able to make these investments while setting a property tax rate of \$0.3985 for every \$100 of valuation, which is below its revenue neutral rate and at the lowest level since the mid 1980s, 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

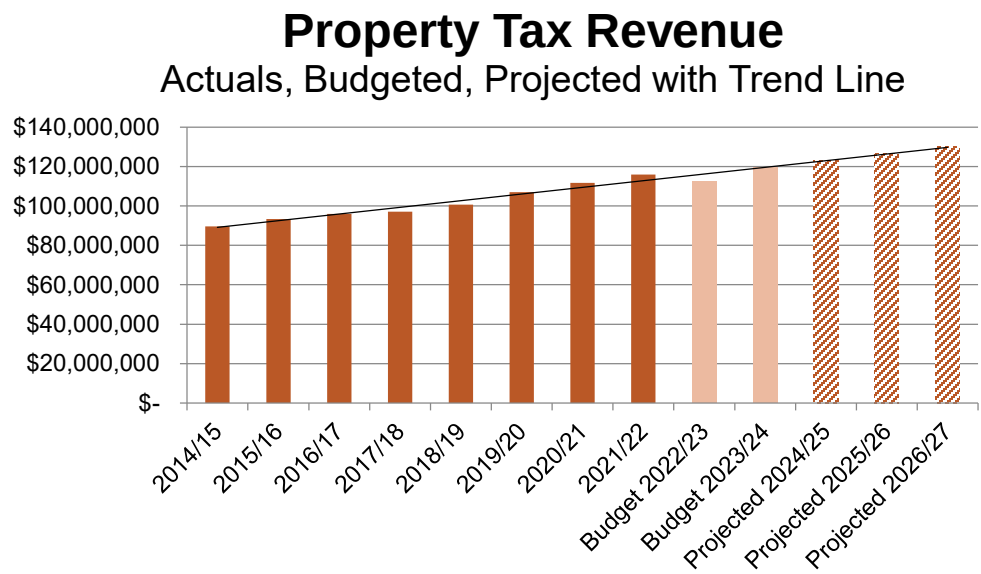
	2023/24 Recommended	2024/25 Projected	2025/26 Projected	2026/27 Projected
GENERAL FUND				
Property Tax	\$118,069,000	\$123,200,000	\$128,400,000	\$133,500,000
Sales Tax	43,396,000	\$44,920,000	\$46,500,000	\$48,130,000
Other Taxes	2,982,500	\$3,100,000	\$3,210,000	\$3,330,000
Federal	18,144,564	\$18,340,000	\$18,530,000	\$18,720,000
State	7,303,705	\$7,390,000	\$7,470,000	\$7,550,000
Federal & State	6,276,780	\$6,350,000	\$6,420,000	\$6,490,000
Local	5,229,233	\$5,340,000	\$5,450,000	\$5,560,000
Permits & Fees	15,298,080	\$15,610,000	\$15,930,000	\$16,250,000
Miscellaneous	2,765,347	\$2,830,000	\$2,890,000	\$2,950,000
Fund Balance	8,567,001	\$9,138,000	\$7,877,000	\$7,269,000
Transfers Between Funds	1,954,289	1,040,000	1,056,000	795,000
Other Sources	\$11,659,756	\$11,512,000	\$11,355,000	\$9,665,000
	\$241,646,255	\$248,770,000	\$255,088,000	\$260,209,000
OTHER GENERAL FUND TYPES				
Local	\$326,300	\$333,000	\$340,000	\$347,000
Permits & Fees	17,000	\$17,000	\$17,000	\$17,000
Miscellaneous	91,000	\$93,000	\$95,000	\$97,000
Fund Balance	663,550	\$640,000	\$627,000	\$614,000
Transfers Between Funds	3,233,677	\$3,331,000	\$3,431,000	\$3,534,000
Other Sources	3,120,000	\$3,182,000	\$3,246,000	\$3,311,000
	\$7,451,527	\$7,596,000	\$7,756,000	\$7,920,000
SPECIAL REVENUE FUNDS				
Prior Year Tax	\$1,188,970	\$1,225,000	\$1,262,000	\$1,300,000
Fire Protection Service District	\$11,276,519	\$11,672,000	\$12,081,000	\$12,504,000
Federal	\$1,990,602	\$495,000	\$510,000	\$263,000
State	\$552,919	\$553,000	\$553,000	\$553,000
Federal & State	\$400,000	\$400,000	\$400,000	\$400,000
Local	\$7,000	\$7,000	\$7,000	\$7,000
Permits & Fees	\$150,000	\$150,000	\$150,000	\$150,000
Miscellaneous	\$9,000	\$9,000	\$9,000	\$9,000
Fund Balance	\$1,366,572	\$1,144,000	\$1,103,000	\$1,066,000
Transfers Between Funds	\$75,000	\$75,000	\$75,000	\$75,000
Other Sources	\$512,647	518,000	523,000	528,000
	\$17,529,229	\$16,248,000	\$16,673,000	\$16,855,000
CAPITAL PROJECT FUNDS				
Sales Tax	\$9,496,000	\$9,686,000	\$9,906,000	\$10,104,000
State	500,000	500,000	500,000	500,000
Local	0	14,000	14,000	14,000
Fund Balance	767,694	768,000	742,000	741,000
Transfers Between Funds	8,061,750	9,117,750	6,437,750	7,617,750
Other Sources	0	6,500,000	18,000,000	18,000,000
	\$18,825,444	\$26,585,750	\$35,599,750	\$36,976,750
ENTERPRISE FUNDS				
Sales Tax	\$1,322,000	\$1,348,000	\$1,375,000	\$1,403,000
Other Taxes	385,000	389,000	393,000	397,000
State	52,000	53,000	54,000	55,000
Local	3,000	3,000	3,000	3,000
Permits & Fees	10,523,735	11,004,000	11,383,000	11,775,000
Miscellaneous	100,111	125,000	124,000	123,000
Fund Balance	1,857,719	1,609,000	0	0
Transfers Between Funds	0	0	316,000	372,000
Other Sources	50,000	51,000	52,000	53,000
	\$14,293,565	\$14,582,000	\$13,700,000	\$14,181,000
TOTAL	\$299,746,020	\$313,781,750	\$328,816,750	\$336,141,750

4-YEAR EXPENSE SUMMARY PROJECTION

	2023/24 Recommended	2024/25 Projected	2025/26 Projected	2026/27 Projected
GENERAL FUND				
General Government	\$11,659,409	\$11,869,000	\$12,284,000	\$12,714,000
Public Safety	\$52,830,376	\$53,549,000	\$55,423,000	\$57,363,000
Environmental Quality	\$912,894	\$931,000	\$964,000	\$998,000
Economic & Physical Development	\$25,475,732	\$26,026,000	\$26,937,000	\$27,880,000
Human Services	\$58,146,847	\$59,532,000	\$61,616,000	\$63,773,000
Schools Current Expense	\$50,868,076	\$52,394,000	\$54,228,000	\$56,126,000
Libraries & Culture	\$4,217,038	\$4,272,000	\$4,422,000	\$4,577,000
Debt Service	\$32,719,206	\$31,614,000	\$32,611,000	\$29,245,000
Transfers to Other Funds	\$4,816,677	\$8,583,000	\$6,603,000	\$7,533,000
	\$241,646,255	\$248,770,000	\$255,088,000	\$260,209,000
OTHER GENERAL FUND TYPES				
Self Insurance Fund	\$6,331,900	\$6,459,000	\$6,588,000	\$6,720,000
Reappraisal Fund	\$1,007,327	\$1,037,000	\$1,068,000	\$1,100,000
Register of Deeds Auto. & Preserv.	\$112,300	\$100,000	\$100,000	\$100,000
	\$7,451,527	\$7,596,000	\$7,756,000	\$7,920,000
SPECIAL REVENUE FUNDS				
Emergency Telephone System Fund	\$552,919	\$553,000	\$553,000	\$553,000
State Unauthorized Substance Fund	\$15,000	\$15,000	\$15,000	\$15,000
Narcotics Fed Seized Justice Fund	\$115,000	\$15,000	\$15,000	\$15,000
Narcotics Fed Seized Treasury Fund	\$100,000	\$15,000	\$15,000	\$15,000
Hospital Reserve	\$500,000	\$500,000	\$500,000	\$500,000
Rescue Squads Fund	\$1,188,970	\$1,225,000	\$1,262,000	\$1,300,000
Library Endowment Fund	\$7,000	\$7,000	\$7,000	\$7,000
Gretchen Peed Scholarship Fund	\$4,000	\$4,000	\$4,000	\$4,000
Stream Debris Removal Fund	\$75,000	\$75,000	\$75,000	\$75,000
ARP Act Fund	\$1,990,602	\$495,000	\$510,000	\$270,000
Fines & Forfeitures Fund	\$512,647	\$518,000	\$523,000	\$528,000
DSS Representative Payee Fund	\$400,000	\$400,000	\$400,000	\$400,000
Deeds of Trust	\$150,000	\$150,000	\$150,000	\$150,000
Fire Protection Service District Funds	\$11,918,091	\$12,276,000	\$12,644,000	\$13,023,000
	\$17,529,229	\$16,248,000	\$16,673,000	\$16,855,000
CAPITAL PROJECT FUNDS				
General Capital Projects	\$2,155,000	\$4,746,000	\$2,777,000	\$3,718,000
Schools' Capital Fund	\$11,316,694	\$11,496,000	\$11,679,000	\$11,865,000
Schools' Construction Fund	\$0	\$6,500,000	\$18,000,000	\$18,000,000
Water & Sewer Capital Fund	\$2,878,750	\$1,743,750	\$2,343,750	\$2,443,750
Solid Waste Capital	\$2,475,000	\$2,100,000	\$800,000	\$950,000
	\$18,825,444	\$26,585,750	\$35,599,750	\$36,976,750
ENTERPRISE FUND				
Water & Sewer	\$3,422,000	\$3,469,000	\$3,833,000	\$3,938,000
Solid Waste	\$10,871,565	\$11,113,000	\$9,867,000	\$10,243,000
	\$14,293,565	\$14,582,000	\$13,700,000	\$14,181,000
TOTAL	\$299,746,020	\$313,781,750	\$328,816,750	\$336,141,750

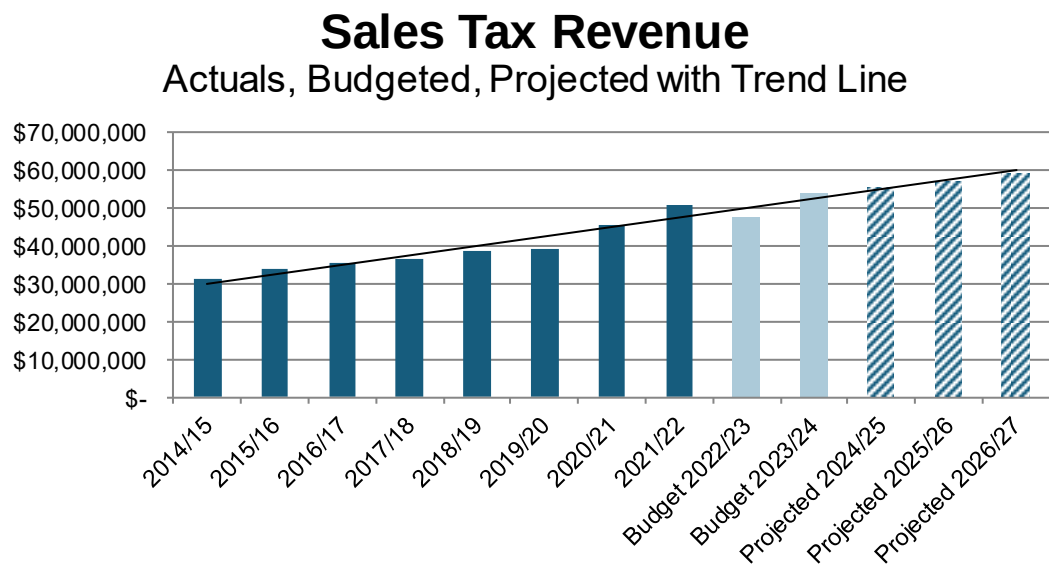
REVENUE TRENDS

MAJOR REVENUE SOURCES (ACTUALS & TRENDS)



Property Tax

A tax levied by the Board of Commissioners applicable to real and personal property. Once every four years, the County Tax Assessor must revalue the real property in the County, which took place in 2023. The budget reduces the County tax rate from \$0.575 to \$0.3985 per \$100 of valuation, just below its revenue neutral tax rate of \$.3995. Fiscal Year 2023/24 budgeted property tax is \$119,257,970.

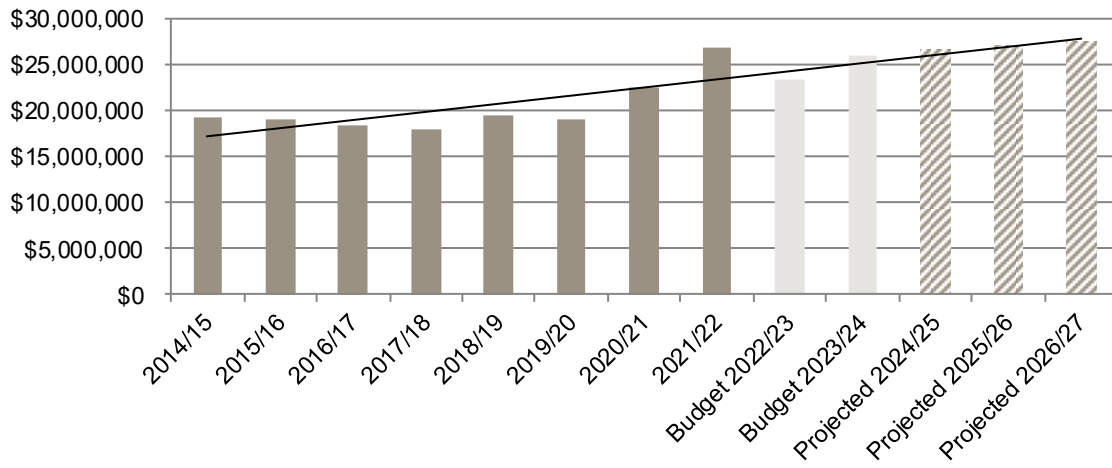


Sales Tax

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 13 percent increase for Fiscal Year 2023/24 compared to Fiscal Year 2022/23 budget.

Permits & Fees Revenue

Actuals, Budgeted, Projected with Trend Line

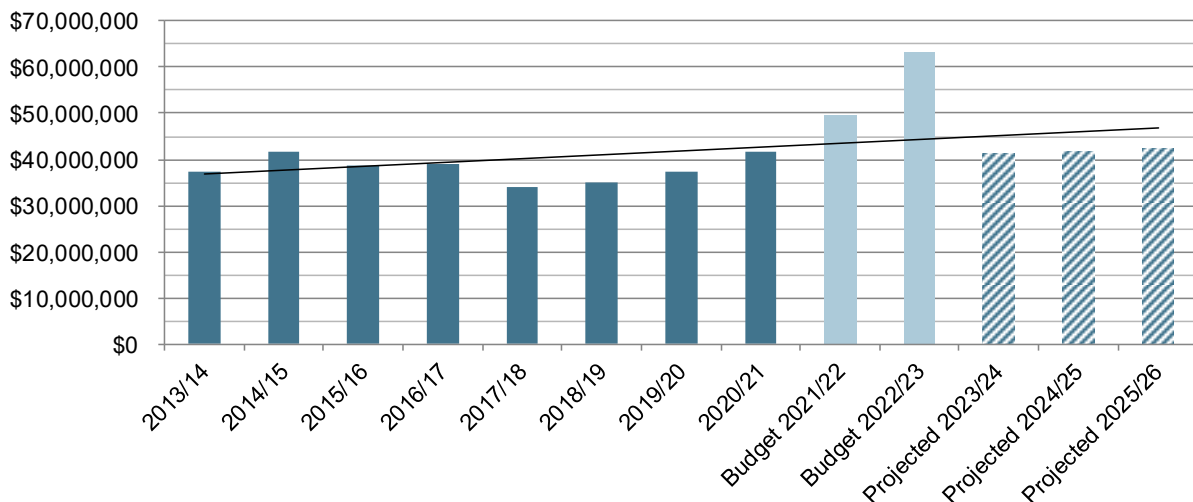


Permits & Fees

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 Ambulance Charges (\$6,950,000), Landfill User Fees (\$8,363,040), and Building Permits (\$3,495,155).

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 (\$1,922,455), Public Assistance Administration (\$2,883,685) Foster Care / Family Preservation revenue (\$3,053,195), and Work First Block Grant funds (\$2,022,827). The decrease is driven by one-time funding received in Fiscal Year 2022/23 for Newton-Conover High School renovations from State Needs Based School Building Capital funds (\$22,000,000).

FUND BALANCE

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

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

General Fund

The General Fund is the principal fund used to account for the provision of governmental services. This fund summarizes the financial transactions of functional services, based on departmental operations, except for those transactions that must be accounted for separately in other funds. The County had available fund balance of \$107.9 million or 51.25 percent, as defined by the Local Government Commission (LGC), at the end of Fiscal Year 2021/22. 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 2021/22 was \$65.6 million or 33 percent. The Fiscal Year 2023/24 budget appropriates \$8.57 million in General Fund fund balance to help finance County operations and capital projects. This is a \$2.08 million decrease from the amount budgeted in Fiscal Year 2022/23. Additionally, \$663,550 in fund balance is appropriated in the General Fund-Like Funds.

General Fund (and like Funds) Available	Act. 6/30/2022	Est. 06/30/23	Appropriated FY 2023/24	Est. 06/30/24
General Fund (110)	62,322,776	65,400,000	\$8,567,001	62,400,000
Self Insurance Fund (115)	3,268,281	3,300,000	582,250	3,000,000
Register of Deeds Autom. & Preserv (160)	139,535	140,000	21,300	120,000
Total	65,730,592	68,840,000	9,170,551	65,520,000

Special Revenue Funds

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

Special Revenue Fund Types Available	Act. 6/30/2022	Est. 06/30/23	Appropriated FY 2023/24	Est. 06/30/24
Emergency Telephone (202)	1,248,371	1,250,000	0	1,793,000
Narcotics Seized (205, 207, 208)	408,087	667,500	215,000	452,500
State Substance Abuse (206)	13,124	18,500	15,000	3,500
Rescue Squads (240)	128,993	130,000	0	130,000
Library Endowment (250)	197,841	200,000	0	200,000
Gretchen Peed Scholarship (260)	56,244	60,000	4,000	56,000
Parks Preservation (270)	76,104	80,000	0	80,000
Community Development (280)	50,694	60,000	0	60,000
Fire Districts (352-369)	1,555,429	1,600,000	641,572	1,000,000
Total	3,734,887	4,066,000	875,572	3,775,000

Capital Projects Funds

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

Capital Projects Fund Types Available	Act. 6/30/2022	Est. 06/30/23	Appropriated FY 2023/24	Est. 06/30/24
General Capital Projects (410)	802,834	810,000	0	810,000
Schools' Capital Projects (420)	4,914,021	5,500,000	1,684,184	3,820,000
Schools' Construction (423)	15,437,318	10,661,048	4,376,687	6,284,000
Hospital Construction & Reserve (235)	1,735,555	1,735,555	495,000	1,276,000
Total	22,889,728	18,706,603	6,555,871	12,190,000

Enterprise Funds

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

Enterprise Fund Types Available	Act. 6/30/2022	Est. 06/30/23	Appropriated FY 2023/24	Est. 06/30/24
Water & Sewer (515 & 475)	6,176,370	6,200,000	0	6,200,000
Solid Waste (525 & 485)	6,050,304	6,050,000	\$1,857,719	4,200,000
Total	12,226,674	12,250,000	1,857,719	10,400,000

FEES UPDATES

Below are the fee changes/clarifications that are included as part of this budget. All fees are effective July 1, 2023, unless otherwise noted. The entire fee schedule is included in the appendix.

Utilities & Engineering: MSW Landfill	Change	Proposed Fee
Municipal Solid Waste (MSW) Tipping Fees	2% or \$0.76 per ton increase	\$38.72 per ton for most (\$19.36 minimum)
Municipal Water & Wastewater Sludge	2% or \$2.28 per ton increase	Triple Fee \$116.16 per ton
Commercial Municipal Solid Waste	Consolidated fee to Municipal Solid Waste Fee	N/A
100% Industrial Wood Waste	Consolidated fee to Municipal Solid Waste Fee	N/A
Other Wood Waste	\$2.50 per ton increase	\$15.00 per ton or \$7.50 minimum
Other Waste	2% or \$2.28 per ton increase	Triple Fee \$116.16 per ton
Mobile Homes	\$0.12 per square foot increase	\$0.3872
Dead Animals	Broke out fee for smaller animals. Instead of single fee all	\$5.00 per animal under 280 lbs. or \$38.72 per ton for animals over 280 lbs.
Utilities & Engineering: Grinding Area	Change	Proposed Fee
Construction & Demolition (C&D) fees	Eliminate fees, C&D landfill closed May 1, 2023	Note: MSW Landfill will accept C&D waste until October 1, 2023 at \$28 per ton
Mobile Homes	Eliminated from C&D and moved to MSW	N/A
Other Waste	Eliminated fees, C&D landfill closed May 1, 2023	N/A
Natural, Clean Wood Waste	\$5.00 increase per ton	\$20.00 per ton or \$10.00 minimum
Loose grass and leaves (de-bagged or in compostable paper bags)	New fee	\$5.00 per load
Ground Brush, Limbs, Trees, Etc.	\$1.00 increase	\$20.00 per ton
Mulch and Compost	Decrease fee \$5.00 to No Charge	No Charge
Utilities & Engineering: Building Permits	Change	Proposed Fee
Temporary Electrical monthly renewal	Eliminate Fee	No Charge
Temporary Mechanical monthly renewal	Eliminate Fee	No Charge
Public Health: Environmental Health	Change	Proposed Fee
Septic Tank Pump Trucks	Eliminate fee, not used	N/A

PERSONNEL SUMMARY

The Fiscal Year 2023/24 Budget includes a total of 1,204.30 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 2023/24 budget includes -3.0 FTEs less than the adopted Fiscal Year 2022/23 budget, including 1.0 FTE added during Fiscal Year 2022/23.

New and increased FTEs included with the Fiscal Year 2023/24 Budget are as follows:

Position	Department	Total FTEs	Funding Source
Specialty Services Dispatcher	Emergency Services	1.00	Ambulance Revenue
Veteran Services Office Support Specialist	Emergency Services	1.00	Local
Elementary School Resource Officers	Sheriff	4.00	CCS & Local
Tax Appraiser	Tax	1.00	Local
Juntos Coordinator	Cooperative Extension	1.00	CCS & Local
GIS Technician	Technology	1.00	Local
Scale Attendant	U&E/Solid Waste	1.00	Solid Waste Fund
Clinical Health Nurse	Public Health	1.00	State Funds
School Health Assistants	Public Health	(15.00)	State Funds
Total Recommended FTE Changes		-4.00	

Positions added by Board of Commissioners' action during Fiscal Year 2022/23 are as follows:

Position	Department	Total FTEs	Funding Source
Building Services Official III	Utilities & Engineering	1.00	Fee Revenue
Total Fiscal Year 2022/23 Added FTEs		1.00	

FULL TIME EQUIVALENTS BY DEPARTMENT

	2021/22 Actual	2022/23 Current	2023/24 Requested	2023/24 Recommended
General Government				
County Manager				
Permanent	11.00	12.00	11.00	11.00
Hourly	0.31	0.31	0.26	0.26
Human Resources				
Permanent	11.00	11.00	11.00	11.00
Hourly	0.25	0.25	0.25	0.25
Tax Department				
Permanent	19.00	19.00	17.00	17.00
Hourly	0.00	0.00	0.00	0.00
Board of Elections				
Permanent	4.00	4.00	4.00	4.00
Hourly	1.83	1.54	1.96	1.96
Register of Deeds				
Permanent	10.00	10.00	10.00	10.00
Hourly	0.43	0.47	0.50	0.50
Finance				
Permanent	16.00	17.00	17.00	17.00
Hourly	0.71	0.85	0.87	0.87
Total General Government				
Permanent	71.00	73.00	70.00	70.00
Hourly	3.53	3.42	3.84	3.84
Public Safety				
Sheriff's Office				
Permanent	250.00	252.00	262.00	256.00
Hourly	7.57	7.58	7.58	7.58
Emergency Services				
Permanent	139.00	142.00	147.00	144.00
Hourly	9.82	9.30	10.34	10.34
Communications Center				
Permanent	33.00	33.00	33.00	33.00
Hourly	1.08	2.38	1.94	1.94
Total Public Safety				
Permanent	422.00	427.00	442.00	433.00
Hourly	18.47	19.26	19.86	19.86

	2021/22 Actual	2022/23 Current	2023/24 Requested	2023/24 Recommended
Environmental Quality				
Cooperative Extension				
Permanent	1.00	1.00	2.00	2.00
Hourly	1.14	1.14	1.14	1.14
Soil & Water Conservation				
Permanent	2.60	2.60	2.60	2.60
Hourly	0.00	0.00	0.00	0.00
Total Environmental Quality				
Permanent	3.60	3.60	4.60	4.60
Hourly	1.14	1.14	1.14	1.14
Economic & Physical Development				
Technology				
Permanent	33.00	33.00	35.00	34.00
Hourly	0.18	0.25	0.50	0.50
Planning, Parks, & Development				
Permanent	19.00	20.00	21.00	20.00
Hourly	5.80	5.56	3.66	5.13
Utilities & Engineering				
Permanent	31.40	34.15	35.15	35.15
Hourly	0.64	0.87	1.42	1.42
Facilities				
Permanent	17.00	17.00	18.00	18.00
Hourly	0.02	0.00	0.00	0.00
Total Economic & Physical Development				
Permanent	100.40	104.15	109.15	107.15
Hourly	6.64	6.68	5.58	7.05
Human Services				
Social Services				
Permanent	395.40	395.40	395.40	395.40
Hourly	6.83	7.87	8.34	8.34
Public Health				
Permanent	112.50	131.50	118.50	117.50
Hourly	4.46	4.46	8.99	8.99
Total Human Services				
Permanent	507.90	526.90	513.90	512.90
Hourly	11.29	12.33	17.33	17.33

	2021/22 Actual	2022/23 Current	2023/24 Requested	2023/24 Recommended
Culture				
Library				
Permanent	35.80	35.80	35.80	35.80
Hourly	2.29	2.29	2.29	2.29
Total Culture				
Permanent	35.80	35.80	35.80	35.80
Hourly	2.29	2.29	2.29	2.29
Other Funds				
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	7.00	7.00	10.00	10.00
Hourly	0.00	0.00	0.00	0.00
Solid Waste Management				
Permanent	29.60	28.85	29.85	29.85
Hourly	0.10	0.29	0.29	0.29
Water & Sewer				
Permanent	1.00	1.00	1.00	1.00
Hourly	0.24	0.22	0.22	0.22
Total Other Funds				
Permanent	37.60	36.85	40.85	40.85
Hourly	0.34	0.51	0.51	0.51
GRAND TOTAL				
Permanent	1,178.30	1,207.30	1,216.30	1,204.30
Hourly	43.70	45.63	50.55	52.02



SM



catawba county
MAKING. LIVING. BETTER.

INTRODUCTION TO THE COUNTY





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

#MyCatawbaCounty

For a community of our size, Catawba County offers an exceptional amount of arts, culture, recreation and entertainment experiences. This includes a thriving local culinary scene, two community theaters, indoor and outdoor live music venues, an acclaimed art museum and local folk art festival, a symphony, multiple farmers markets and farm tours, breweries and distilleries, a renowned science center, hiking and biking trails, family-friendly activities, historical attractions, an annual visiting writers series, 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 we can improve it, it'll get better. 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 respected manufacturing workforce that has transformed local industry with advanced technical skills and careers; and the expansion of access to our incredible natural recreation spaces through the addition of hundreds of acres to our local park systems.

#MakingLivingBetter

ABOUT COUNTY GOVERNMENT

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

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

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

DOING WHAT'S RIGHT

Integrity, respect, transparency, professionalism

DOING WHAT MATTERS MOST

Service to others, initiative, empowerment, prioritization, authenticity

DOING IT TOGETHER

Teamwork, inclusion, stewardship, empathy, patience

DOING IT WELL

Innovation, accountability, operational excellence, continuous improvement

BOARD OF COMMISSIONERS



C. Randall Isenhour
Board Chair



Austin Allran
Board Vice-Chair



Robert C. Abernethy, Jr.
Board Member



Barbara G. Beatty
Board Member



Cole Setzer
Board Member

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

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

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



LAND AREA

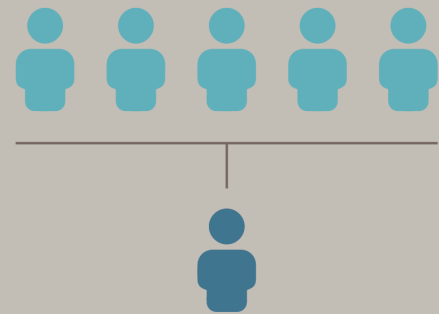
401
SQUARE MILES

SIZE RANK

#62

BOARD-MANAGER

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



COMMUNITY COMPARISONS

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

POPULATION	
NC OFFICE OF MANAGEMENT & BUDGET	
Mecklenburg	1,135,873
Union	247,301
Gaston	237,542
Cabarrus	216,608
Iredell	196,790
Catawba	162,790
Rowan	148,765
Lincoln	91,171
Burke	87,412
Caldwell	80,975
Alexander	36,429

PROPERTY TAX RATE [FY 2022/23]	
PER \$100 ASSESSED VALUE	
Gaston	\$0.8100
Alexander	\$0.7900
Cabarrus	\$0.7400
Burke	\$0.6950
Rowan	\$0.6575
Caldwell	\$0.6300
Lincoln	\$0.6190
Mecklenburg	\$0.6169
Union	\$0.5880
Catawba	\$0.5750
Iredell	\$0.5375

GENERAL FUND BUDGET [FY 2022/23]	
\$ MILLIONS	
Mecklenburg	1,584.0
Union	365.3
Cabarrus	317.8
Gaston	293.0
Iredell	258.7
Catawba	227.6
Rowan	214.2
Lincoln	130.4
Burke	100.6
Caldwell	93.1
Alexander	53.7

LAND AREA	
SQUARE MILES	
Union	632.74
Iredell	574.41
Mecklenburg	523.61
Rowan	511.37
Burke	506.24
Caldwell	471.89
Catawba	401.37
Gaston	355.75
Cabarrus	316.23
Lincoln	295.85
Alexander	259.99

PROPERTY TAX



total number of
HOUSING UNITS

71,814

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

2022	2023
\$0.5750	\$0.3985
	Recommended



avg. assessed value
of county single-family home

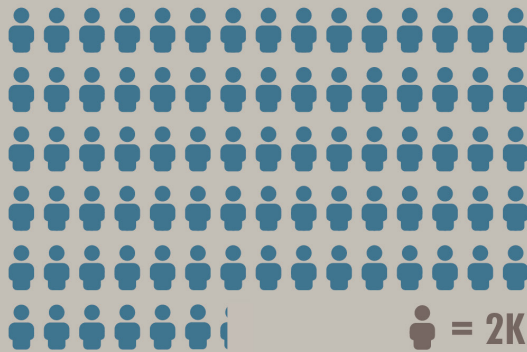
2022	2023
\$183,317	\$304,234

SALES TAX BY SECTOR



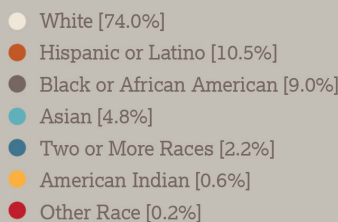
POPULATION 162,790

NC Office of Management & Budget



POPULATION DIVERSITY

US Census 2021 Estimate



POPULATION AGE

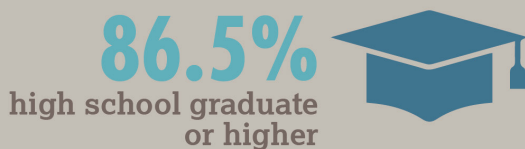
US Census 2021 Estimate



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

EDUCATIONAL ATTAINMENT

US Census 2021 Estimate



POPULATION

With a median age of 41.6 years, the County is facing the challenges that arise from an aging population in conjunction with little to no population growth over the previous decade. The County's median household income was \$57,840 in 2021, which was \$2,676 and \$11,181 less than the respective state and national medians. Approximately 13.5 percent of the County's population is at or below the poverty line. Approximately 26 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 22,289 combined students. The largest system, Catawba County Schools, is also the County's largest employer. Over the past 12 years, the number of enrolled students in Catawba County's public schools has decreased 9.1 percent from 24,523 in 2012 to 22,289 in 2024. For 2021, the average 4-year graduation rate for the three systems combined was 86.2 percent, below the statewide rate of 86.4 percent. Individually, Newton-Conover City Schools had highest graduation rates at 87.2 percent, Catawba County Schools' rate was over 86.2 percent, and Hickory Public Schools' was 85.2 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.



THE LENOIR-RHYNE PROMISE

The County is also home to Lenoir-Rhyne University, a 132-year-old liberal arts institution offering students more than 50 undergraduate majors and nearly 30 graduate programs in five schools of study: Arts and Sciences, Health Sciences, Education and Human Services, Professional and Mathematical Studies, and Theology.

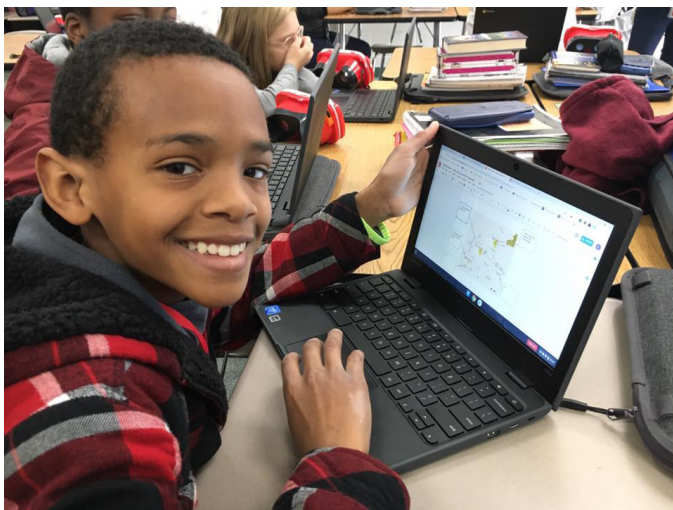
In Fall 2019, Lenoir-Rhyne University began offering the Catawba Promise: a guaranteed minimum financial aid program consisting of a 50% discount on undergraduate tuition for Catawba County-based high school graduates or transfer students with a 3.5 or higher GPA. The University has since expanded the program to include eligible students who reside in North Carolina and renamed it the Lenoir-Rhyne Promise.

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.

Collaborative programs have been designed to ensure the County's current and future workforce and local businesses are poised to thrive. 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). To accomplish this, K-64 has focused on six priority areas: 1-to-World Technology; Tech-Savvy Educators; Character Development; Work-Based Learning; Employer Engagement; and Career Adaptability.



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 also focused on training educators on maximizing use of the Chromebooks in their lesson plans.

Other K-64 accomplishments include the implementation of character development programs and high school Scholar Advisors in all three public school systems; the development of the Construction Careers Academy in partnership with CVCC; increased enrollment in the Career and College Promise program; and the creation of a work-based learning course supported by multiple local businesses.

Chartered in 2017 by Catawba County, the County's three public school systems, CVCC, the Catawba County Economic Development Corporation (EDC), and The Chamber of Catawba County, K-64 is governed by a 12-member board of directors comprised of both private and public sector representatives and is managed by CVCC. From 2018-2022, Catawba County committed \$1.3 million per year in investment capital for the K-64 initiative. In FY2023, the County set aside \$1.1 million to maintain 1-to-1 technology and \$200,000 in matching funds for the CVCC Scholars program.



The **Workforce Solutions Complex at CVCC**, which opened in early 2019, is a concrete example of how Catawba County is transforming to fill the jobs of today and tomorrow. The 80,400-square-foot, state-of-the-art facility brings together advanced equipment and instruction for hands-on training in a variety of industries, including Computer Engineering Technology, Electrical Engineering Technology, Computer Integrated Machining, Electronics Engineering Technology, Automotive Systems Technology, Welding, Mechanical Engineering Technology, Mechatronics and Robotics, and Heating/Ventilation and Air Conditioning. The \$25.1M facility was funded by the County.

The **ACT Career Readiness Certificate** allows job seekers to show prospective employers that they possess basic skills required for today's workplace. This certification

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

The Catawba Valley Furniture Academy, offered by CVCC, is a private-sector-driven training program designed to proactively anticipate and meet workforce needs in the furniture industry. Designed in partnership with 5 major local furniture manufacturers, it prepares students for high-demand skilled positions in the areas of pattern making, manual cutting, inside upholstery, sewing, and others. The program varies from 9 to 18 months in length depending on the area of specialization. Graduates receive manufacturing certificates and are able to secure jobs at participating companies, including founding partners Century Furniture, LEE Industries, Lexington Home Brands, Sherrill Furniture and Vanguard Furniture.



The program occupies a 38,000-square-foot building in Newton, which was secured in 2016 with the help of a \$200,000 commitment from local furniture companies and \$675,000 from the County. The expanded location allows the Academy to serve up to 66 students per session, more than doubling its previous capacity.

In acknowledgement of this program's success, the Furniture Academy earned a 2015 Governor's Award for Excellence and a 2022 NC State Board of Community Colleges Distinguished Partners in Excellence Award. The Academy has become a model for similar programs offered through CVCC.

The Catawba Valley Manufacturing Academy is an industry-driven training course designed with input and expertise from more than two dozen local manufacturers. It prepares students for in-demand manufacturing

positions, such as machinists and maintenance technicians, with many of the region's largest employers. Graduates are fast-tracked for open positions with sponsoring companies, earning Career Readiness Certificates to signify competence in required skill areas and ensuring manufacturers have ready access to the critical labor force they require.



The Construction Careers Academy is a cooperative partnership among CVCC, area construction companies, The Chamber of Catawba County, and the Catawba Valley and Hickory Home Builders Associations designed to prepare graduates for a career in commercial or residential construction. Launched in 2018, the Academy offers a "Construction Careers Ride and Decide Program" that provides high school students and recent graduates with a paid summer position as a pre-apprentice with a local construction company and training in construction fundamentals, such as carpentry, plumbing and electrical work. Students also receive high school and college credit. The program is supported by the Career and College Promise program and ApprenticeshipNC.

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), 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 Phase 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 and was completed in early 2023.

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.

App State Hickory, announced in late 2021 by Appalachian State University, opens in Catawba County 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.

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 communications 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 ITM Technologies serving as a few examples of newer employers helping to enhance the County's data center, distribution and medical 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.

EMPLOYMENT REBOUNDS, WITH UNEMPLOYMENT AMONG THE LOWEST IN NORTH CAROLINA

Employment figures in the MSA reflect a strong recovery from the pandemic, showing 5,300 more jobs in February 2022 than in February 2021. Another bright spot for the economy is that job openings continue to be available, with 7,563 job openings advertised online in February 2022 which is 214 more vacancies than the same period one-year prior, according to the NC Department of Commerce Labor Market Overview.

The County's unemployment rate peaked at 18.9% in April 2020 due to the pandemic, but has decreased to 3.3% in February 2023 per the North Carolina Department of Commerce. This unemployment rate is lower than State's February 2023 rate of 3.6% and lower than the national February 2023 rate of 3.6%.

STRONG RETAIL SALES & TOURISM PERFORMANCE INDICATE SUSTAINED RECOVERY

Catawba County remains a retail magnet for the region, capturing 58.8% of the \$5.56 billion in retail sales from the four-county MSA, while accounting for only 44% of the population. Taxable sales were 13.2% higher in Fiscal Year 2021/22 than FY 2020/21, and this was the 14th 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

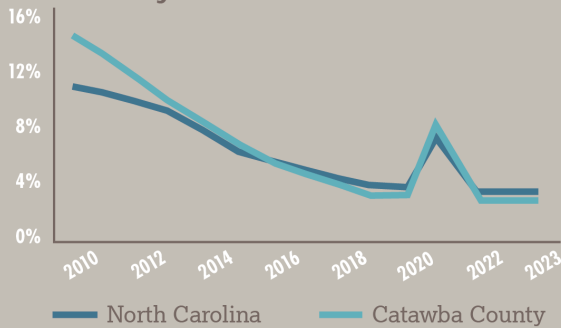
UNEMPLOYMENT

NC Department of Commerce
2023 1st quarter avg

3.3%



Unemployment rate in Catawba County continues to decrease



TOP 10 EMPLOYERS

NC Department of Commerce



Catawba County School System



Corning Optical Communications LLC



Target Stores Div.



Catawba Valley Medical Center



CommScope



Catawba County Government



Wal-Mart Associates Inc.



Duke LifePoint/Frye Reg. Med. Ctr.



GKN Driveline Newton



Apple, Inc.

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
Hart Square Village
Hickory Choral Society
Hickory Community Theatre
Hickory Crawdads Baseball Team
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 -

RETAIL SALES

NC Department of Revenue 2021-22



\$3.3
BILLION

VISITOR SALES

NC Department of Revenue 2021-22



Catawba County

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.

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, \$4.62 billion in investment and more than 5,100 jobs have been announced since 2013. 157 jobs and \$1.07 billion investments were announced in 2022.

YEAR	BUSINESS INVESTMENT	JOBS
2022	\$1,070,000,000	157
2021	\$856,477,427	1,199
2020	\$153,402,855	776
2019	\$110,233,000	423
2018	\$129,706,086	531
2017	\$1,448,570,000	361
2016	\$199,575,188	490
2015	\$488,755,982	420
2014	\$137,374,352	320
2013	\$22,704,651	498
2012	\$46,055,129	312
Total	\$4,742,725,670	7,005

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.

Trivium Corporate Center is a 270-acre Class A Business Park developed jointly by Catawba County and the City of Hickory. The park is being developed incrementally over time in an effort to create job opportunities in advanced light manufacturing facilities, technical operations, and corporate headquarters. The vision for the park is to have amenities such as community walking/ cycling trails, community gardens, and open green space to accentuate the site's character, and to appeal to business

prospects in a corporate, upscale environment where light manufacturing, engineering, and innovation co-exist and augment the greater community. The County's share of the total commitment is \$10.9 million. In August 2018, Corning became the first tenant in the park, announcing plans to build a cable manufacturing facility for its Optical Communications business segment that will create approximately 110 jobs and invest \$60 million in this location. Since then, five more Trivium tenants have been announced, filling 6 of Trivium's 9 available sites. ITM Isotopen Technologien München AG (ITM), a Germany-based group of specialized radiopharmaceutical companies, announced plans to construct a manufacturing facility for production of a new generation of targeted radiopharmaceuticals for the treatment of cancer patients, creating 137 jobs and investing \$17 million. 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, creating 151 jobs and investing a minimum of \$42 million. American Fuji Seal, a Japanese owned company manufacturing shrink wrap packaging, announced plans to establish a facility, investing \$52 million and creating 101 jobs. This was followed by an announcement from Gusmer Enterprises, a manufacturer of liquid filtration media and devices, to construct a facility with plans 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. This expansion will result in a total investment of \$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.



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 commit 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.

In late 2022, Microsoft joined the County's data corridor with a \$1 billion investment to build three data center sites in Hickory, Conover and Maiden. The sites will also create 50 initial jobs. Construction of the sites is anticipated to happen over the next few years.

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 sponsors 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.



INVESTMENT HIGHLIGHTS

Arhaus – In March 2020, Arhaus, an Ohio-based furnishings retail chain, began construction of a 497,000 square foot warehouse and distribution center in Conover. The company will create 67 new jobs and invest a minimum of \$26 million. Thomas-Bain Leather in Conover currently manufactures furniture for Arhaus.

Prysmian Group – In September 2021, Prysmian Group, world leader in the energy and telecom cable and systems industry, announced an expansion to the company's facility in Claremont, N.C. The \$50 million investment will introduce new, industry-leading technologies for the production of optical fiber for the telecommunications industry. With this investment, Prysmian Group has approved capital expenditures of more than \$130 million for its Claremont facility since 2014.

American Fuji Seal – In December 2020, American Fuji Seal became the fourth tenant in Hickory's Trivium Corporate Center, announcing 101 jobs and a minimum investment of \$52 million. The company will construct a 260,000 square foot manufacturing facility for the production of shrink sleeve labels for the food, beverage, home and personal care, and pharmaceutical industries.

Gusmer Enterprises – Gusmer Enterprises announced plans to construct a 135,000 square foot manufacturing facility to produce liquid filtration media and devices which are used in the food, beverage, and pharmaceutical industries, including filtration products that are used in the production of COVID-19 treatments. Gusmer is the fifth tenant in Trivium Corporate Center and plans to create 73 jobs and invest a minimum of \$38.2 million.

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

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

MEDICAL ASSETS

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

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

- First and only hospital in the State to receive five Magnet designations from American Nurses Credentialing Center (2001, 2005, 2010, 2014, and 2019)
- Women's Choice Awards: Outpatient Experience (2020-2023), America's Best 100 Hospitals for Patient Experience (2012-2017; 2020-2023), America's Best Stroke Centers (2019-2023), Best Hospital for Patient Experience in Obstetrics (2013-2023), America's Best Hospitals for Patient Experience in Bariatrics (2016-2023), America's Best Breast Centers (2018-2023)
- Joint Commission Advanced Primary Stroke Center
- Premier HINN 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.

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

Through Hmong Keeb Kwm: The Hmong Heritage Project, the Library System worked with the local Hmong community, the Historical Association and DigitalHeritage NC to collect, curate, and preserve a digital collection

of the twentieth-century history of Hmong migration and community building within the region. The project not only helped the Library System strengthen and build community through collaborations with citizens and partners, but also increase the authentic representation of a previously underrepresented segment of the population.

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

Because of its role as a significant asset to the county's quality of life, the Catawba County Park System was deemed a key factor in the Catawba County Board of Commissioners' current Strategic Plan for the county. This 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 increasing access to the park system from 6 to 7 days a week and opening all parks one hour earlier. This shift was in response to rising park visitation numbers, which had been nearing 200,000 annually and are now exceeding that number. To help support the additional acreage and operating days, 13 ranger positions were added across 2021 and 2022.

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 2020/21. 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 243 pounds per person while

coming in as the third highest rate for overall recycling at 335 pounds per person. Since 2000, the County has ranked among the top five counties in the state in both categories.

In 2019, Catawba County was recognized as one of the Top 5 Counties for Clean Energy Investment by the NC Sustainable Energy Association. The Catawba County EcoComplex and Resource Recovery Facility, winner of the 2015 Harvard Ash Center Bright Ideas in Government Award and a 2013 Energy Leadership Award from the Charlotte Business Journal, is designed to protect the County's environment and promote economic development by attracting jobs in the green energy, agricultural and environmental sectors. One component of the EcoComplex is the Biodiesel Research, Development and Production Facility, which was developed in 2011 by the County in partnership with Appalachian State University. 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. The first biodiesel producer in the Charlotte area to make fuel from used cooking oil, Blue Ridge Biofuels, continues to partner with Appalachian State to research which feed stocks are most efficient for biodiesel production and best suited for the local climate.

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

LONG-TERM VISION

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



catawba county

MAKING. LIVING. BETTER.





catawba county
MAKING. LIVING. BETTER.

BUDGET OVERVIEW & STRUCTURE



READER'S GUIDE

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

PURPOSE OF BUDGETING

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

ACCOUNTING STRUCTURES & SYSTEMS

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

FUNDS & FUND STRUCTURE

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

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

GENERAL FUND & GENERAL FUND-LIKE FUNDS

General Fund*

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

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

Self-Insurance Fund*

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

Reappraisal Fund*

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

Register of Deeds Automation and Preservation Fund*

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

General Capital Reserve Fund*

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

SPECIAL REVENUE FUNDS

Emergency Telephone System Fund

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

Federally Seized Properties and Monies Fund

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

State Unauthorized Substance Abuse Fund

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

Hospital Reserve Fund

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

Rescue Squads Fund

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

Library Endowment Fund

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

Gretchen Peed Scholarship Fund

To account for donations stipulated for scholarships.

Parks/Historic Preservation Trust Fund

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

Community Development Fund

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

American Rescue Plan ARP Fund*

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

Opioid Settlement Fund

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

Fines and Forfeitures Fund

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

DSS Representative Payee Fund

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

Deeds of Trust Fund

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

Fire Protection Service Districts Funds

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

CAPITAL PROJECTS**General Capital Projects Fund***

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

Schools' Capital Projects Fund

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

Schools' Construction Fund

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

SECC Water & Sewer District Capital Fund

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

Water & Sewer Capital Projects Fund

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

Solid Waste Capital Fund

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

ENTERPRISE FUNDS**Water and Sewer Administration Fund**

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

Solid Waste Management Fund

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

SECC Water & Sewer District Fund

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

DEPARTMENT/FUND RELATIONSHIP

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

ABOUT THIS DOCUMENT

This budget document summarizes all service functions provided by Catawba County government and represents the annual plan for the allocation of resources. The budget presented covers the period of July 1, 2023 to June 30, 2024 ("Fiscal Year 2023/24").

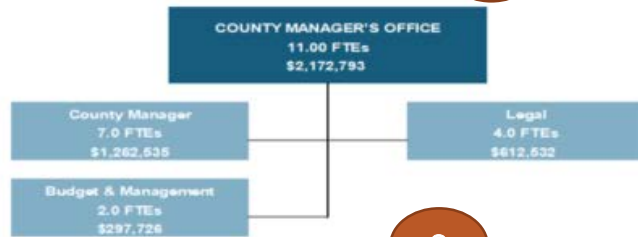
The budget document is divided into functions (each function has a divider page). The functions of the General Fund make up the first seven sections of this document, and all remaining funds are in the section titled Other Funds. Each department has a summary sheet that shows the total funding for that 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 2021/22 (Actual), Fiscal Year 2022/23 (Current), and Fiscal Year 2023/24 (Requested and Recommended). See Guide to Departmental Sections for detailed information on navigating department and division information.

GUIDE TO DEPARTMENTAL SECTIONS

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.

PERFORMANCE MEASUREMENT

COUNTY MANAGER

Fiscal Year 2023/24 Outcomes	Mid-Year FY 22/23	Actual FY 21/22	Actual FY 20/21
1. Drive implementation of the Board of Commissioners' strategic plan by developing and executing a comprehensive approach to achieving its goals and objectives, incorporating a multi-year project and funding plan.	On Target	Achieved Initiated work on Strat Plan 2.0 with BOC.	Achieved
2. Prepare a balanced budget for the coming fiscal year and administer a balanced budget during the fiscal year.	On Target	Achieved	Achieved
3. Implement a multi-year brand activation plan for making living better that aligns with the Board's strategic plan.	On Target	Achieved	Achieved

COUNTY MANAGER

Reinvesting Department		Organizations: 120050 - 120150			
	2021/22 Actual	2022/23 Current	2023/24 Requested	2023/24 Recommended	Percent Change
Revenues					
Cable TV Reimbursement	\$28,000	\$28,000	\$28,000	\$28,000	0.0%
Indirect Cost	174,101	264,663	\$192,000	192,000	-27.1%
Miscellaneous	0	0	0	0	0%
Other Sources	9,272	0	0	0	0%
General Fund	1,676,964	1,857,112	1,951,905	1,951,905	5.1%
Total	\$1,888,337	\$2,149,775	\$2,172,793	\$2,172,793	1.1%
Expenditures					
Personal Services	\$1,734,611	\$1,961,992	\$1,983,012	\$1,983,012	1.1%
Supplies & Operations	144,454	187,783	189,781	189,781	1.1%
Capital	9,272	0	0	0	0%
Total	\$1,888,337	\$2,149,775	\$2,172,793	\$2,172,793	1.1%
Expenditures by Division					
County Manager	\$1,198,722	\$1,299,520	\$1,262,535	\$1,262,535	-2.8%
Legal	464,901	578,931	612,532	612,532	5.8%
Budget & Management	224,714	271,324	297,726	297,726	9.7%
Total	\$1,888,337	\$2,149,775	\$2,172,793	\$2,172,793	1.1%
Salaries					
Permanent	12.00	12.00	11.00	11.00	-8.3%
Hourly	0.31	0.31	0.26	0.26	-16.1%
Total	12.31	12.31	11.26	11.26	-8.5%

Outcome Achievements			
Fiscal Year	Outcomes	Achieved	Not Achieved
2022/23	9	9	0
2021/22	9	9	0
2020/21	9	9	0
2019/20	9	9	0

BUDGET HIGHLIGHTS

The budget includes planned salary and benefit changes.

- 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 (2021/22 Actual), the current fiscal year (2022/23 Current), and budgeted fiscal year (2023/24 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 discusses budget outcomes for the fiscal year (2023/24) as well as the mid-year 2022/23 and prior year 2021/22 and 2020/21 reports on outcomes and services.

FINANCIAL DOCUMENTS

The budget is the financial plan for County operations for the fiscal year beginning July 1, 2023 and ending June 30, 2024. 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, property and sales tax, based on trends and economic forecasts for the area.
5. The Budget and Management Office establishes a beginning base for each department that includes the allowable increases for salaries, benefits and operating budgets. In developing budget requests, staff is instructed that any funding requests for program or service expansions or equipment beyond the base amount is to be thoroughly justified and will be weighed against other competing needs and available funding. The role of budget staff is to analyze the requests and justifications and make sound funding recommendations to the County Manager.
6. In December, departments are given pertinent budget information, funding parameters, and the goals established by the Board of Commissioners.
7. In late January or early February, the reinventing departments submit requested outcomes, and departments not in the reinventing program as well as outside agencies submit budget requests to the Budget and Management Office.
8. Between February and May, the Budget and Management Office analyzes requests for the non-reinventing departments and outside agencies, negotiates outcomes with departments, and works with the County Manager to prepare a recommended budget for the Board of Commissioners. The budget includes proposed expenditures and the means of financing them.
9. Between February and May, the County Manager and Budget and Management staff hold a series of workshops with the Board of Commissioners to provide the Board with information on anticipated budget recommendations to assist staff in preparing the recommended budget.
10. The Board of Commissioners conducts budget hearings with the department managers and agency directors in May or June.
11. A Public Hearing is conducted to obtain citizen comments.
12. Prior to June 30th, the budget is legally enacted through passage of an ordinance.
13. Budgets for General, Special Revenue, and Capital Projects Funds are adopted on a basis consistent with generally accepted accounting principles (GAAP). The Board of Commissioners annually adopts a budget by ordinance appropriating funds, and may during the year authorize supplemental appropriations. Supplemental appropriations are reviewed by the Director of Finance and the Budget and Management Office, submitted to the Finance and Personnel Subcommittee, and then transmitted to the Board of Commissioners for review and approval. If approved, they are implemented by budget revision.

REINVENTING DEPARTMENTS

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

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

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

ANNUAL BUDGET CALENDAR

October

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

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

November – January

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

Revenue & Expense Forecast development, presented late November

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

Budget discussion/directions at December Department Head Meeting

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

January

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

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

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

February

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

Series of meetings mid-February:

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

Schools budget requests due – mid-February

Requested budget balanced – end of February

End of February – March

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

- Board of Commissioners Touchpoint – 1st subcommittee in March

April

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

May 15th, 7:00 p.m., Board of Commissioners' Meeting Room, Justice Center
County Manager's budget presentation at Board of Commissioners Meeting

May 24th, 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 31st, 7:00 p.m., Board of Commissioners' Meeting Room, Justice Center
Public Hearing and Wrap-up

June 5th, 7:00 p.m., Board of Commissioners' Meeting Room, Justice Center
Budget Adoption at the Board of Commissioners' Meeting

FINANCIAL POLICIES

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

Revenue Policy

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

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

Revenue projections will be made in a conservative manner.

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

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

Operating Budget Policy

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

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

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

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

Accounting Policy

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

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

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

Debt Policy (See Appendices for full policy)

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

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

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

Reserve Policy

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

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

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

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

Investment Policy (See Appendices for full policy)

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

Balanced Budget Policy

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



catawba county
MAKING. LIVING. BETTER.

DEPARTMENT INFORMATION

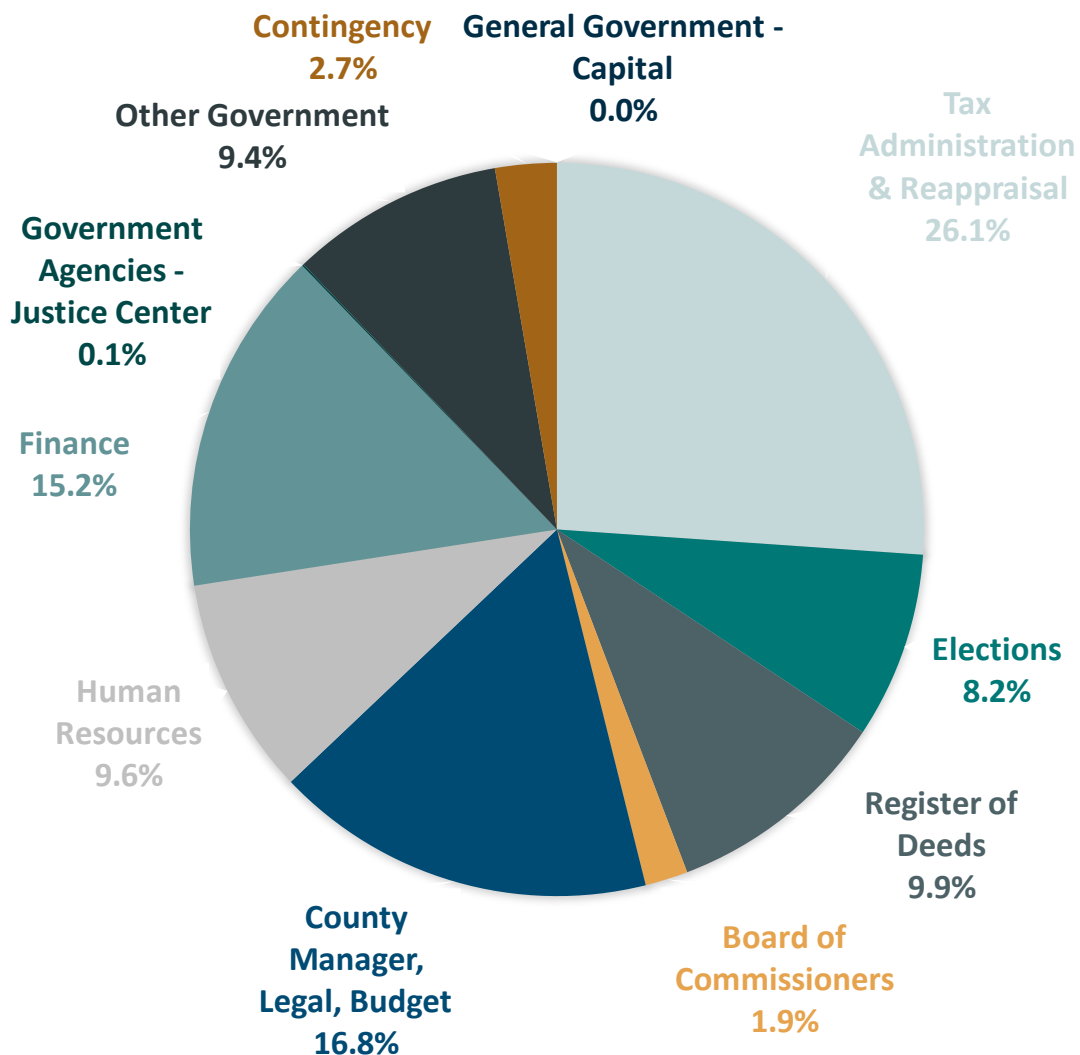


GENERAL GOVERNMENT

The General Government function provides administrative support for County government. It is \$12,929,036 or 4.5 percent of total expenditures for the fiscal year, including Reappraisal and Register of Deeds Automation budgeted in Other Funds. The General Fund portion of General Government is \$11,659,409. General Government includes direct public services such as the Board of Elections, Register of Deeds, and Tax (\$5,717,805 or 2.0 percent of the total budget) as well as County Administration including the Board of Commissioners, County Manager, Human Resources, and Finance (\$7,211,231 or 2.5 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

	2021/22 Actual	2022/23 Current	2023/24 Requested	2023/24 Recommended	Percent Change
Revenues					
General Fund	\$190,416	\$225,776	\$243,612	\$243,612	7.9%
Total	\$190,416	\$225,776	\$243,612	\$243,612	7.9%
Expenses					
Personal Services	\$120,049	\$128,576	\$132,912	\$132,912	3.4%
Supplies & Operations	70,367	\$97,200	110,700	110,700	13.9%
Total	\$190,416	\$225,776	\$243,612	\$243,612	7.9%

STRATEGIC PLAN FOCUS AREAS

ECONOMIC DEVELOPMENT - Catalyze a positive business climate to ensure diversified opportunities that retain and attract quality employers and investment in our community.

K-64 EDUCATION - Partner business with education to cultivate connections between the classroom and real-world careers for our students of all ages.

WATER & SEWER INFRASTRUCTURE - Anticipate and skillfully plan for our community's business and residential growth.

HOUSING - Foster an environment conducive to the creation of affordable, desirable housing options for our workforce and families.

HEALTHY & SAFE COMMUNITY - Protect the well-being of our citizens.

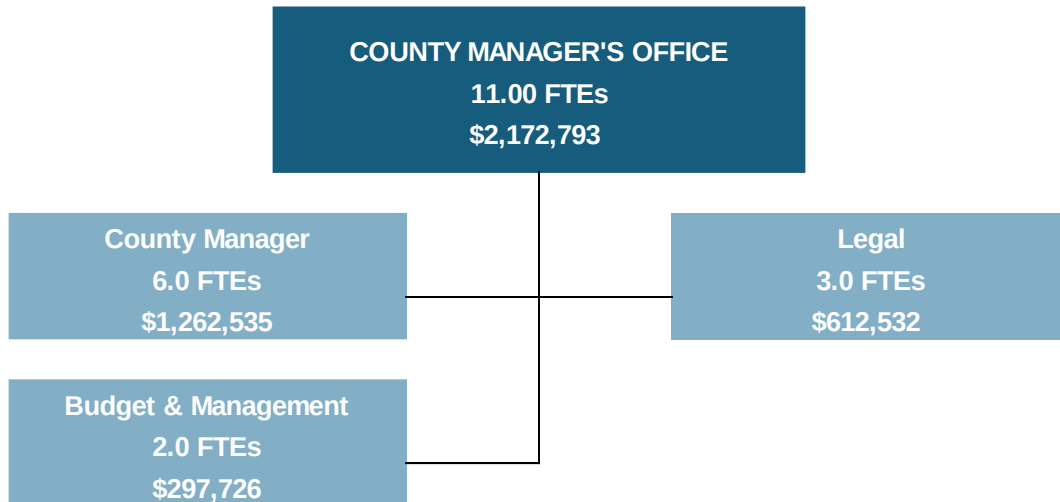
PARKS - Provide scenic outdoor experiences for our citizens and visitors through a community-wide approach that invites a variety of adventures.

ARTS & CULTURE - Elevate our sense of place by showcasing entertainment and creative offerings that enrich our community.

BRANDING - Amplify our story in ways that reflect who we are and inspire people to be part of it.

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

	2021/22 Actual	2022/23 Current	2023/24 Requested	2023/24 Recommended	Percent Change
Revenues					
Cable TV Reimbursement	\$28,000	\$28,000	\$28,000	\$28,000	0.0%
Indirect Cost	174,101	264,663	\$192,888	192,888	-27.1%
Miscellaneous	0	0	0	0	0%
Other Sources	9,272	0	0	0	0%
General Fund	1,676,964	1,857,112	1,951,905	1,951,905	5.1%
Total	\$1,888,337	\$2,149,775	\$2,172,793	\$2,172,793	1.1%
Expenses					
Personal Services	\$1,734,611	\$1,961,992	\$1,983,012	\$1,983,012	1.1%
Supplies & Operations	144,454	187,783	189,781	189,781	1.1%
Capital	9,272	0	0	0	0%
Total	\$1,888,337	\$2,149,775	\$2,172,793	\$2,172,793	1.1%
Expenses by Division					
County Manager	\$1,198,722	\$1,299,520	\$1,262,535	\$1,262,535	-2.8%
Legal	464,901	578,931	612,532	612,532	5.8%
Budget & Management	224,714	271,324	297,726	297,726	9.7%
Total	\$1,888,337	\$2,149,775	\$2,172,793	\$2,172,793	1.1%
Employees					
Permanent	12.00	12.00	11.00	11.00	-8.3%
Hourly	0.31	0.31	0.26	0.26	-16.1%
Total	12.31	12.31	11.26	11.26	-8.5%

Outcome Achievements				
Year	Outcomes	Achieved	Not Achieved	Rate
2021/22	9	9	0	100%
2020/21	9	9	0	100%
2019/20	9	9	0	100%

The budget includes planned salary and benefit changes. One position was repurposed and transferred to Facilities during Fiscal Year 2022/23.

PERFORMANCE MEASUREMENT

COUNTY MANAGER

Fiscal Year 2023/24 Outcomes	Mid-Year FY 22/23	Actual FY 21/22	Actual FY 20/21
1. Drive implementation of the Board of Commissioners' strategic plan by developing and executing a comprehensive approach to achieving its goals and objectives, incorporating a multi-year project and funding plan.	On Target	Achieved Initiated work on Strat Plan 2.0 with BOC.	Achieved
2. Prepare a balanced budget for the coming fiscal year and administer a balanced budget during the fiscal year.	On Target	Achieved	Achieved
3. Implement a multi-year brand activation plan for making.living.better that aligns with the Board's strategic plan.	On Target	Achieved	Achieved

LEGAL

Fiscal Year 2023/24 Outcomes	Mid-Year FY 22/23	Actual FY 21/22	Actual FY 20/21
1. Provide needed legal services to all county departments as issues arise in a timely, professional and ethical manner by: a. Completing preparation or review of contracts within 5 working days of receipt at least 95 percent of the time. b. Achieving an approval rating of 95 percent on an annual client satisfaction survey.	On Target	Achieved a. 99.4 percent contract reviewed 5 days b. 100 percent satisfaction rating	Achieved a. 99 percent contract reviewed 5 days b. 100 percent satisfaction rating
2. Proactively improve county staff's ability to handle situations that could potentially have a legal impact on the county by: a. Providing in-service training to any department. b. Providing employees with 24 hours per day, 7 days per week telephone access to an attorney.	On Target	Achieved a. Training for EMS, Finance, Libraries, Purchasing, Board of Health, Legislative Updates, and Mini-Course. b. Attorneys continue to	Achieved a. Training for EMS, Finance, Libraries, Purchasing, Legislative Updates and Mini-Course. b. Attorneys continue to provide 24/7 telephone access to employees.

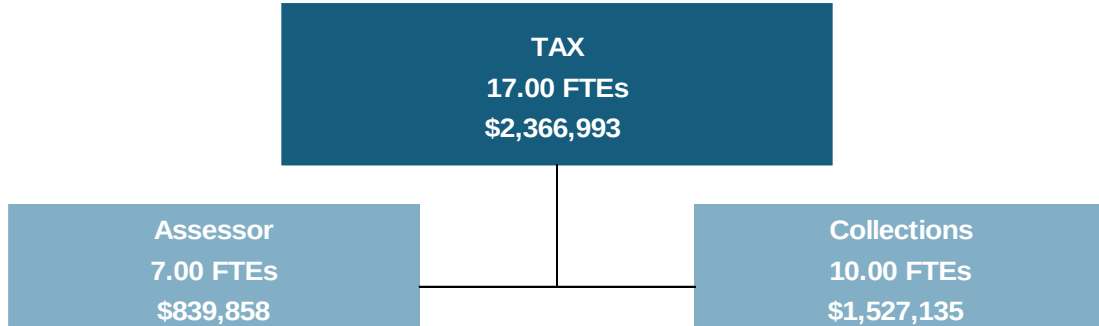
		provide 24/7 telephone access to employees.	
3. Ensure the Board of Commissioners, Planning Board, Board of Adjustment, and Subdivision Review Board are able to address any legal issue whether arising during a meeting or anticipated in advance by assigning an attorney to both work with each respective board and be in attendance at each board meeting.	On Target	Achieved Attorneys attended every BOC, Planning Board, Subdivision Review Board and Dangerous Dog Appellate Board meeting, additionally attorneys attended Social Services and Board of Health meetings as requested.	Achieved Attorneys attended every BOC, Planning Board, Subdivision Review Board and Dangerous Dog Appellate Board meeting, additionally attorneys attended Social Services and Board of Health meetings as requested.

BUDGET & MANAGEMENT

Fiscal Year 2023/24 Outcomes	Mid-Year FY 22/23	Actual FY 21/22	Actual FY 20/21
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.	On Target	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.	On Target	Achieved	Achieved
3. Monitor the budget on an ongoing basis to ensure the budget remains balanced, and recommend appropriate action be taken quickly if revenue erosion occurs.	On Target	Achieved	Achieved

TAX DEPARTMENT

DEPARTMENT DESCRIPTION



ASSESSOR

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

COLLECTOR

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

BUDGET HIGHLIGHTS

TAX

Organizations: 130050 - 130100

	2021/22 Actual	2022/23 Current	2023/24 Requested	2023/24 Recommended	Percent Change
Revenues					
Property Tax	\$115,081,281	111,361,000	118,231,000	\$118,069,000	6.0%
Privilege License Tax	7,745	6,500	7,500	7,500	15.4%
Contribution to General Fund	(115,081,281)	(111,361,000)	(118,231,000)	(118,069,000)	6.0%
Charges & Fees	308,259	461,908	444,564	444,564	-3.8%
General Fund	1,704,544	1,961,521	1,920,329	1,914,929	-2.4%
Total	\$2,020,548	\$2,429,929	\$2,372,393	\$2,366,993	-2.6%
Expenses					
Personal Services	\$1,255,762	\$1,480,324	\$1,438,213	\$1,438,213	-2.8%
Supplies & Operations	762,299	944,605	924,180	923,780	-2.2%
Capital	2,487	0	5,000	0	0%
Tax Refunds	0	5,000	5,000	5,000	0.0%
Total	\$2,020,548	\$2,429,929	\$2,372,393	\$2,366,993	-2.6%
Expenses by Division					
Assessor	\$803,439	\$985,691	\$844,858	\$839,858	-14.8%
Collections	1,217,109	1,444,238	1,527,535	1,527,135	5.7%
Total	\$2,020,548	\$2,429,929	\$2,372,393	\$2,366,993	-2.6%
Employees					
Permanent	19.00	19.00	17.00	17.00	-10.5%
Hourly	0.00	0.00	0.00	0.00	0.0%
Total	19.00	19.00	17.00	17.00	-10.5%

The budget decrease is driven by moving two positions from the General Fund Tax Assessor budget to the Reappraisal Fund. The increase in the Collections budget is due to a Collections Clerk being budgeted in the Assessor division in Fiscal Year 2022/23.

PERFORMANCE MEASUREMENT

ASSESSOR

Fiscal Year 2023/24 Outcomes	Mid-Year FY 22/23	Actual FY 21/22	Actual FY 20/21
1. Ensure all new construction is listed prior to billing by: a. Listing and measuring all new construction within the County b. Keying all required data to the CAMA system for valuation c. Checking valuation changes associated with the new construction d. Reviewing and entering all new construction prior to March 1.	On Target	Achieved	Achieved
2. Ensure a 95% accuracy rate annual tax mailings by implementing the following quality control measures prior to mailing: a. Utilizing information technology to evaluate potential issues critical to successful mailings b. Compiling lists of current and previous anomalies that impact these mailings c. Reviewing proof items provided by the print vendor to alleviate incorrect correspondence.	On Target	Achieved	Achieved
3. Increase citizens' online access to applications and forms in collaboration with IT to enhance website with the taxpayer in mind by: a. Reconfiguring portions of the website to allow for ease of use b. Displaying necessary FAQ's etc. for new property tax processes c. Generating a more interactive taxpayer experience through online offerings d. Ensuring all forms are correct and up-to-date on the website.	On Target	Achieved	Achieved
4. Ensure exemptions are properly granted or denied on applicable parcels by: a. Performing an audit of existing Elderly and Disabled Exclusion participants b. Streamlining processes with Information Technology c. Documenting processes and creating training manuals for staff d. Running exclusion audit reports periodically and confirming an 85% level of compliance	On Target	Achieved	Achieved

e. Auditing 1/8th of exempt and excluded properties as required under NCGS 105-296 (l).			
5. Ensuring all staff stays certified in their respective positions by: a. Receiving staff input on needed course work b. Working with the SOG and IAAO to seek out course offerings c. Establishing periodic trainings through HR, as well as outside agencies.	On Target	Achieved	Achieved

TAX COLLECTOR

Fiscal Year 2023/24 Outcomes	Mid-Year FY 22/23	Actual FY 21/22	Actual FY 20/21
1. Attain a collection rate of 98.75% over a 3-year period by: a. Using all lawful measures to collect delinquent taxes, including attachments, garnishments, payment arrangements, debt setoff, etc. b. Preparing weekly and monthly status reports to track collections as compared to prior years. c. Pursuing collection of current fiscal year delinquent accounts by arranging them into three tiers based on amount due and having staff focus collection efforts.	On Target	Achieved Attained a collection rate of 98.95%.	Achieved Attained a collection rate of 98.85%.
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.	On Target	Achieved	Achieved
3. Maintain foreclosure process and cost benefit analysis of foreclosure program. a. Prepare weekly and monthly status reports to track foreclosure process b. Work with ZLS on continuing collection efforts.	On Target	Achieved \$4,163,713 in revenue to date with \$108,376 in out of pocket expenses.	Achieved \$3,127,555 in net revenue

REAPPRAISAL FUND

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

BUDGET HIGHLIGHTS

REAPPRAISAL FUND

Fund 140

	2021/22 Actual	2022/23 Current	2023/24 Requested	2023/24 Recommended	Percent Change
Revenues					
Investment Earnings	(\$7,872)	\$0	\$0	\$0	0%
Fund Balance	0	81,000	60,000	60,000	-25.93%
Transfers In	554,946	679,862	947,327	947,327	39.34%
Other Sources	7,161	0	0	0	0%
General Fund	0	0	0	0	0%
Total	\$554,235	\$760,862	\$1,007,327	\$1,007,327	32.39%
Expenses					
Personal Services	\$485,480	\$590,082	\$849,512	\$849,512	43.97%
Supplies & Operations	69,116	170,780	97,815	97,815	-42.72%
Capital	9,189	0	60,000	60,000	0%
Total	\$563,785	\$760,862	\$1,007,327	\$1,007,327	32.39%
Employees					
Permanent	7.00	7.00	10.00	10.00	42.86%
Hourly	0.00	0.00	0.00	0.00	0%
Total	7.00	7.00	7.00	10.00	42.86%

The budget includes two appraiser positions moved from the Tax Assessor organization to better align with responsibilities and one new Appraiser position. Additionally, the department plans to replace two vehicles this year.

PERFORMANCE MEASUREMENT

REAPPRAISAL FUND

Fiscal Year 2023/24 Outcomes	Mid-Year FY 22/23	Actual FY 21/22	Actual FY 20/21
Complete activities associated with the 2023 Reappraisal a. Continue review of parcels in preparation of 2023 reappraisal b. Complete revision for the 2023 Schedule of Values c. Initial reappraisal values 75% complete by end of fiscal year	On Target	Partially Achieved a. Achieved b. Achieved c. Not Achieved	Achieved a. Achieved b. Achieved c. Achieved
2. Increase Public Awareness a. Issue press releases b. Advertise Board of Equalization and Review dates c. Work with municipalities and speak as needed d. Present information at Board of Commissioners meetings	On Target	Achieved a. Achieved b. Achieved c. Achieved d. Achieved	Achieved a. Achieved b. Achieved c. Achieved d. Achieved

BOARD OF ELECTIONS

DEPARTMENT DESCRIPTION

BOARD OF ELECTIONS

4.00 FTEs

\$1,063,678

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

	2021/22 Actual	2022/23 Current	2023/24 Requested	2023/24 Recommended	Percent Change
Revenues					
Charges & Fees	44,399	53,000	\$137,398	\$137,398	159.2%
Other Sources	1,041	0	0	0	0%
General Fund	664,294	787,315	926,280	926,280	17.7%
Total	\$709,734	\$840,315	\$1,063,678	\$1,063,678	26.6%
Expenses					
Personal Services	\$490,519	\$564,178	\$710,028	\$710,028	25.9%
Supplies & Operations	217,133	276,137	353,650	353,650	28.1%
Capital	1,041	0	0	0	0.0%
Total	\$708,693	\$840,315	\$1,063,678	\$1,063,678	26.6%
Employees					
Permanent	4.00	4.00	4.00	4.00	0.0%
Hourly	1.83	1.54	1.96	1.96	27.3%
Total	5.83	5.54	5.96	5.96	7.6%

The budget includes planned compensation changes and cyclical changes related to the Hickory primary election, 2023 municipal general elections and the 2024 presidential primary. Some of these costs are offset by increased revenue received from the municipalities.

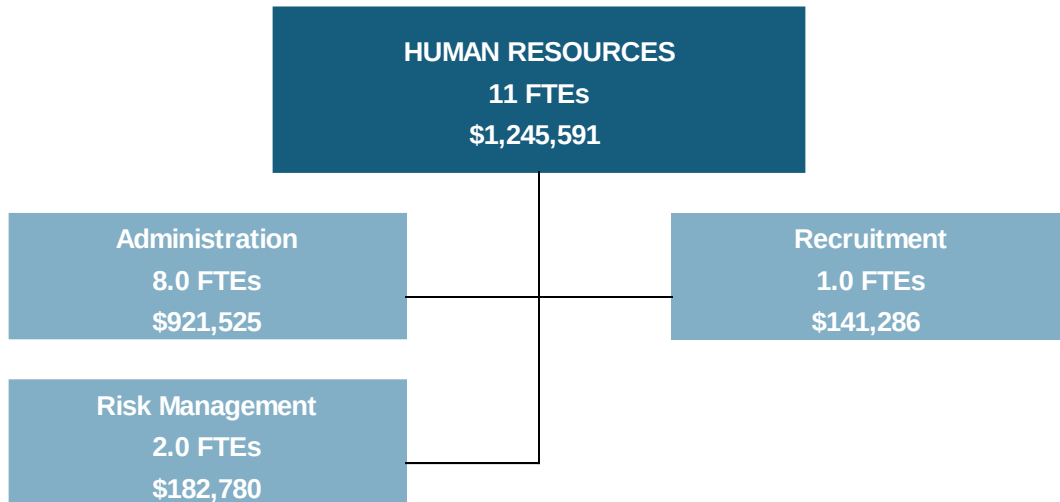
PERFORMANCE MEASUREMENT

ELECTIONS

Fiscal Year 2023/24 Outcomes	Mid-Year FY 22/23	Actual FY 21/22	Actual FY 20/21
1. Establish initiatives that seek better ways to provide services to encourage all eligible residents to exercise their right to vote.	On Target Office used social media, in person events, radio, and newspaper ads to encourage citizens to vote/	Achieved Had a presentation on WHKY Radio about the 2022 Elections. Also, posted on all Catawba County's social media websites.	Achieved MAT (Multi Partisan Assistance) Team provided services (registering & requesting ballots) to nursing home residents to enable them to vote without fear of exposure to COVID-19.
2. Develop outreach strategies to attract a diverse pool of poll workers who reflect the community's composition.	On Target Continue to reach a diverse pool of poll workers through different organizations, colleges, and student assistance.	Achieved Reached a diverse pool of poll workers through different organizations, colleges, and student assistance.	Achieved Partnered with political parties (local and state level), League of Women Voters, and Democracy Heroes to attract diverse poll workers, resulting in the first ever waiting list for poll workers.

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.

RECRUITMENT

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.

WELLBEING

Promote overall wellbeing throughout the organization by offering services, programs and resources that support employee values and interests for continual self-improvement.

BUDGET HIGHLIGHTS

HUMAN RESOURCES

Reinventing Department

Organizations: 150050 - 150200

	2021/22 Actual	2022/23 Current	2023/24 Requested	2023/24 Recommended	Percent Change
Revenues					
Indirect Cost	\$165,842	\$183,075	\$188,606	\$188,606	3.0%
Other Sources	\$11,106	\$0	\$0	\$0	0%
General Fund	809,863	992,526	1,056,985	1,056,985	6.5%
Total	\$986,811	\$1,175,601	\$1,245,591	\$1,245,591	6.0%
Expenses					
Personal Services	\$875,152	\$1,089,546	\$1,159,954	\$1,159,954	6.5%
Supplies & Operations	86,117	86,055	85,637	85,637	-0.5%
Capital	14,436	0	0	0	0%
Total	\$975,705	\$1,175,601	\$1,245,591	\$1,245,591	6.0%
Expenses by Division					
Administration	\$727,607	\$859,008	\$921,525	\$921,525	7.3%
Recruitment	\$114,579	132,356	141,286	141,286	6.7%
Risk Management	\$133,519	184,237	182,780	182,780	-0.8%
Total	\$975,705	\$1,175,601	\$1,245,591	\$1,245,591	6.0%
Employees					
Permanent	11.00	11.00	11.00	11.00	0.0%
Hourly	0.25	0.25	0.25	0.25	0.0%
Total	11.25	11.25	11.25	11.25	0.0%

Outcome Achievements				
Fiscal Year	Total Outcomes	Achieved	Not Achieved	Success Rate
2021/22	13	13	0	100%
2020/21*	12	11	1	92%
2019/20*	13	10	3	77%

The budget increase is based on planned compensation changes.

PERFORMANCE MEASUREMENT

BENEFITS

Fiscal Year 2023/24 Outcomes	Mid-Year FY 22/23	Actual FY 21/22	Actual FY 20/21
1. Educate 100% of new benefited employees on available County benefits and how to use the benefits, while providing a forum to discuss employee expectations by conducting orientations at least once a month to ensure employees are quickly brought onboard with County's work culture. Success will be measured by achieving a score of 4.5 or higher for the content/quality of the program on evaluations given after each orientation session.	On Target 4.7 average rating from 108 employees attending 11 orientation sessions.	Achieved 4.7 out of 5 average rating from 246 employees, attending 28 group orientation sessions.	Achieved 4.8 out of 5 average rating out from 130 employees, 19 group orientation sessions.
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.	On Target From July-December, completed 50 individual retirement consultations/applications. 100% indicated they "strongly agree" they have an increased knowledge of the retirement benefits, options and application process.	Achieved 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.	Achieved Virtual program offered in April to 66 employees, with 100% stating they had an expanded knowledge of the retirement benefits, retirement system and retirement process.
3. To maintain the County's position as an employer of choice, Human Resources will ensure the benefits package is competitive and meets	On Target Comparative data is being compiled for use with	Achieved A benefit survey of competitors as well as NCHIP	Achieved Based on competitor survey,

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.	February recommendations.	members was conducted and benefit guidance for the new fiscal year was presented to the Manager's Office.	recommended holding the line on employee and dependent health care premiums. Additionally, recommended two-tiered performance based pay increase and a 1% increase in 401K.
---	---------------------------	---	---

ORGANIZATIONAL DEVELOPMENT

Fiscal Year 2023/24 Outcomes	Mid-Year FY 22/23	Actual FY 21/22	Actual FY 20/21
4. To enhance the County's operational efficiency and foster career adaptability, Human Resources will offer at least one skills development program for enrollment by County employees aimed at enhancing a work-related skill set. Success will be measured by at least 80% of participants indicating they "strongly agree" or "agree" that they have expanded their work-related knowledge, skills, and abilities.	On Target Training opportunities are being explored for the Spring.	Achieved "Finding Balance in a Multi-Tasking World: Managing Time, Managing You" two-part workshop was offered with 16 employees successfully completing both workshops. 100% of survey participants agreed they expanded their work-related knowledge, skills and abilities	Achieved "The Brand Called You" two-part workshop was offered with 20 employees attending. 100% of the employees stated they and expanded their work-related knowledge, skills and abilities as a result of the workshop.
5. To support the County's core values and encourage a culture of respect, Human Resources will offer at least two cultural values training sessions for general enrollment to County employees. Success will be measured by achieving a cumulative total of 80% of participants indicating they "strongly agree" or "agree" that they have an expanded knowledge or awareness in the subject area.	On Target Training is scheduled for Spring.	Partially Achieved One workshop with two sessions titled "Intentional Inclusion and Belonging Starts with Me" was conducted in June via Zoom with 26 participants. 97% agreed or strongly agreed that they had expanded their knowledge / awareness of	Achieved Two, 2-part workshops titled "Leadership Amidst Societal Tensions" were conducted via Zoom for current county supervisors with 25 participants. 100% agreed or strongly agreed they had expanded knowledge or

		intentional inclusion.	awareness of bias. Two, 1-part workshops titled “Working Amidst Societal Tensions” were conducted via Zoom for non-supervisory employees covering unconscious bias and inclusion in the workplace. 27 employees participated with 88% agreeing or strongly agreeing that they had expanded knowledge or awareness of bias/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.	On Target L2L started March 10th with 19 participants representing 7 departments. 100% of participants indicated the “strongly agreed” they will be able to apply the learning in the workplace. L2L 2023 will begin Feb. 9, 2023, 21st 22 participants.	Achieved 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.	Achieved Learning to Lead started on March 18th with 22 participants representing 6 departments. 10 classes were held during the fiscal year, with the final 2 classes scheduled for August. 22 98% of participants indicated they “strongly agreed” or “agreed” they will be able to apply the learning in the workplace.

RECRUITMENT, PAY, AND CLASSIFICATION

Fiscal Year 2023/24 Outcomes	Mid-Year FY 22/23	Actual FY 21/22	Actual FY 20/21
7. To support the County's K-64 Education initiative by promoting public service and county government careers to high school and college students as well as strengthen the talent pipeline, Human Resources will support departments by funding and assisting with recruiting of one paid college intern, specifically from an underrepresented group, and assisting with implementing at least one career preparatory opportunity for high school students.	On Target One intern from an underrepresented group will intern with Information Technology in Jan. 2023. A high school career preparatory opportunity will be offered in spring 2023.	Achieved An Information Technology student began an internship with IT in June 2022. 3 high school students from Catawba County Schools began a 60-hour general County overview internship in June 2022.	Achieved A Master's of Library Services student began an internship with the library in June, 2021. 3 high school students from Catawba County Schools began a 70-hour general County overview internship in June 2021.
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.	On Target	Achieved A benchmark classification and pay study was completed across all departments and approved by the Board of Commissioners in the budget.	Achieved Public Safety and Technical Pay Study was completed.

RISK MANAGEMENT

Fiscal Year 2023/24 Outcomes	Mid-Year FY 22/23	Actual FY 21/22	Actual FY 20/21
9. To ensure citizens' and employees' safety, Human Resources will ensure operational excellence of County drivers by limiting the number of preventable automotive accidents involving County vehicles. Risk Management will identify all preventable accidents and make the following recommendations to Department Heads: a. After the first preventable accident, require employee to repeat the County Defensive Driving class or have the Supervisor or Training Officer	On Target As of Dec. 31, 2022, the County experienced 46 auto accidents, compared to 22 in the prior year period. 22 of the 46 accidents were found to be preventable. Drivers involved in preventable accidents are required to	Achieved As of June 30, 2022, the County experienced 53 auto accidents, with 30 determined to be preventable. Drivers involved in preventable accidents are required to repeat the County's Defensive	Achieved As of June 30, 2021, the County experienced 72 auto accidents with 40 being determined to be at-fault accidents. Drivers of at-fault accidents are required to repeat the County's Defensive

ride along with the employee to observe employee's driving skills. b. After a second preventable accident by the same employee, a Corrective Action Plan or disciplinary action will be recommended for employee. c. Analysis of all accidents will be conducted annually and recommendations will be shared with County management and department heads, focused on concerns, further actions, and options for improvement.	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.	Driving Course or participate in departmental exercises with an approved instructor, or complete an Auto Risk Driver Training module through Core360.	Driving Course or participate in departmental exercises with an approved instructor. Two drivers received disciplinary action as a result of the at-fault accidents.
10. To ensure the County's worksites are safe and free from avoidable accidents that could negatively impact the delivery of services, Human Resources will limit OSHA recordable injuries to 5 per 100 FTEs, the North Carolina Department of Labor public sector industry standard. This will be accomplished by: a. Concentrating on evaluating the types of accidents in the high-risk departments to determine ways to improve work procedures. b. Providing at least four training programs to address safety, health, and security awareness of the County. Success will be measured by achieving a cumulative total of 80% of participants indicating they "strongly agree" or "agree" that they have an increased knowledge of the specific topic. c. Providing an annual report to the Human Resources Director and Department Heads on the number and types of injuries occurring during the year and recommendations on how to improve safety and/or security.	On Target a. Preliminary review of injuries b. More than 80% positive feedback ("strongly agree or agree"). c. From July 1, 2022 to December 31, 2022, 24 recordable injuries have occurred. We are currently at 1.63 recordable injuries per 100 FTEs, which is under the NC Department of Labor public sector industry standard of 5 per year.	Achieved a. 2.73 recordable injuries per 100 FTEs b. More than 80% of safety training participants ("strongly agree or agree") they increased knowledge. c. Annual report of accidents and worker's compensation injuries was shared with the Manager's Office and departments in November / December 2021 respectively.	Achieved 3.15 recordable injuries per 100 FTEs.

WELLBEING

Fiscal Year 2023/24 Outcomes	Mid-Year FY 22/23	Actual FY 21/22	Actual FY 20/21
11. To improve the overall wellbeing of employees, Human Resources, in conjunction with the Wellness Coordinator, will offer at least four programs targeted to encourage improved wellbeing and healthy lifestyles. Success of these programs will be measured by having at least 80% of the program participants reporting that the program helped them implement healthier lifestyle behaviors or improve overall wellbeing.	On Target 87% have made physical improvements in their health or have reported the program they participated in has helped them implement healthier lifestyle behaviors or improve overall wellbeing.	Achieved 98.7% reported the program they participated in helped them implement healthier lifestyle behaviors or improve overall wellbeing.	Achieved 94.5% reported the program they participated in helped them develop healthier lifestyle behaviors and/or improved their wellbeing.
12. To ensure high quality customer service is being provided through the Employee Health Connection (EHC), Human Resources will evaluate the monthly customer service surveys. Success will be measured by having at least 85% of respondents reporting an overall satisfaction rating of satisfied for very satisfied.	On Target 98% of respondents reported being satisfied or very satisfied with their EHC visit.	Achieved 99% of survey respondents reported being satisfied or very satisfied with their EHC visit	Achieved 99% of survey respondents reported being satisfied or very satisfied with their EHC visit
13. To provide a cost effective and convenient healthcare option for employees, the cost to operate the Employee Health Clinic (employee and County) will be at least 10% less than savings generated by the services in the following areas: a. Number of employee sick leave hours saved and an average associated cost. b. Savings from conducting in-house Workers Compensation evaluations. c. Savings from performing all recruitment and retention related medical testing through the Clinic. d. Savings generated from employee usage of the Employee Health Clinic as opposed to their Primary Care Physician.	On Target The cost to operate our clinic is \$164,099 versus an approximate cost of \$222,330. This is about 26.2% less than what it would have been if services were completed at Occupational Health or a Primary Care Provider.	Achieved 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	Not Achieved The cost to operate the Employee Health Clinic was \$290,554 versus an approximate cost of \$271,148 to fund employee sick leave and the same services through CVMC Occupational Health or a Primary Care Provider. Clinic usage was dramatically lower due to the COVID pandemic.

SELF-INSURANCE FUND

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

BUDGET HIGHLIGHTS

SELF-INSURANCE FUND

Fund 115

	2021/22 Actual	2022/23 Current	2023/24 Requested	2023/24 Recommended	Percent Change
Revenues					
Charges & Fees	\$14,601	\$15,000	\$17,000	\$17,000	13.3%
Interest on Investments	(99,375)	0	0	0	0%
Employee Dental Contribution	304,801	300,000	300,000	300,000	0.0%
Emp/Retiree Health Contribution	2,371,238	2,645,000	2,595,000	2,595,000	-1.9%
S/T Disability Premiums	78,399	75,000	75,000	75,000	0.0%
Indirect Cost	310,000	310,000	326,300	326,300	5.3%
Special Contingency	0	150,000	150,000	150,000	0.0%
Fund Balance	0	510,200	582,250	582,250	14.1%
General Fund	1,956,150	2,081,650	2,286,350	2,286,350	9.8%
Total	\$4,935,814	\$6,086,850	\$6,331,900	\$6,331,900	4.0%
Expenses					
Contractual Services	\$292,454	\$316,000	\$332,300	\$332,300	5.2%
Professional Services	37,455	40,000	49,000	49,000	22.5%
County EAP	29,450	30,000	31,250	31,250	4.2%
Employee Dental Claims	269,914	300,000	300,000	300,000	0.0%
Employee/Retiree Health Claims	2,478,768	\$2,645,000	\$2,600,000	\$2,600,000	-1.7%
IBNR	(210,016)	150,000	150,000	150,000	0.0%
Property & General Liability Claims	800,806	885,500	1,080,000	1,080,000	22.0%
Property & General Liability Premiums	102,153	150,000	150,000	150,000	0.0%
Retiree Group Health	381,905	405,000	465,000	465,000	14.8%
Self Ins. Collision & Comprehensive	0	10,000	10,000	10,000	0.0%
Special Contingency	0	150,000	150,000	150,000	0.0%
S/T Disability Payments	46,054	70,000	60,000	60,000	-14.3%
Taxes & Fees	4,164	4,800	5,250	5,250	9.4%
Supplies & Operations	79,540	78,050	81,600	81,600	4.5%
Unemployment Insurance	26,276	100,000	100,000	100,000	0.0%
Wellness Incentives/Programs	54,587	77,000	77,000	77,000	0.0%
Workers' Compensation Claims	602,355	500,000	500,000	500,000	0.0%
Workers' Compensation Premiums	171,856	175,000	190,500	190,500	8.9%
Total	\$5,167,721	\$6,086,350	\$6,331,900	\$6,331,900	4.0%
Expenses by Division					
Wellness	\$376,182	\$437,550	\$462,200	\$462,200	5.6%
Employee Insurance	3,037,694	3,644,800	3,660,500	3,660,500	0.4%
Liability	979,634	1,329,500	1,518,700	1,518,700	14.2%
Workers' Compensation	774,211	675,000	690,500	690,500	2.3%
Total	\$5,167,721	\$6,086,850	\$6,331,900	\$6,331,900	4.0%

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

REGISTER OF DEEDS

DEPARTMENT DESCRIPTION

REGISTER OF DEEDS
10.00 FTEs
\$1,017,507

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

	2021/22 Actual	2022/23 Current	2023/24 Requested	2023/24 Recommended	Percent Change
Revenues					
Real Estate Excise	\$1,740,881	\$1,250,000	\$1,400,000	\$1,400,000	12.0%
Charges & Fees	1,066,048	911,500	923,500	923,500	1.3%
Miscellaneous	(73,994)	(79,970)	(60,950)	(60,950)	-23.8%
Other Sources	28,412	0	0	0	0%
General Fund	(1,882,848)	(1,121,346)	(1,243,043)	(1,245,043)	11.0%
Total	\$878,499	\$960,184	\$1,019,507	\$1,017,507	6.0%
Expenses					
Personal Services	\$684,195	\$777,234	\$817,932	\$817,932	5.2%
Supplies & Operations	\$151,357	\$182,950	\$201,575	199,575	9.1%
Capital	42,947	0	0	0	0.0%
Contingency	0	0	0	0	0.0%
Total	\$878,499	\$960,184	\$1,019,507	\$1,017,507	6.0%
Employees					
Permanent	10.00	10.00	10.00	10.00	0.0%
Hourly	0.43	0.47	0.50	0.50	6.4%
Total	10.43	10.47	10.50	10.50	0.3%

The budget includes re-indexing costs for real estate records from 1989 to 1992 and planned compensation changes. Revenues are also increased based on trend.

PERFORMANCE MEASUREMENT

REGISTER OF DEEDS

Fiscal Year 2023/24 Outcomes	Mid-Year FY 22/23	Actual FY 21/22	Actual FY 20/21
1. To provide timely, courteous, and accurate services to the public, the Register of Deeds will: a. Return 100 percent of real estate documents within 14 days after indexing is complete. b. Educate 100 percent of couples on North Carolina's marriage license requirements. c. Ensure an indexing error rate of less than one percent for all recorded documents.	On Target a. On Target b. On Target c. On Target	Not Achieved a. Not achieved b. Achieved c. Achieved	Not Achieved a. Not achieved b. Achieved c. Achieved
2. Increase convenience to customers by creating electronic records through scanning and indexing, in turn reducing the in-office research time needed to obtain copies of records: a. Provide access to re-indexing of real estate records from 1989 to	On Target a. On Target b. On Target	Achieved a. Achieved b. Achieved	Achieved a. Achieved b. Achieved

1992 to be computer assessable. b. Review received scanned images and data from Logan on Birth, Death, Marriage and Military records.			
3. Minimize loss and maximize the ability to retrieve all records in the Register of Deeds' Office in the event of a disaster by ensuring a Disaster Recovery Plan is intact and operational using the following methods: a. Back up 100 percent of digitalized real estate records, vital records, military discharges, and notary public certifications either through the Catawba County Information Technology Department, Archives in Raleigh, or Logan Systems. b. Have quarterly drills for the staff to ensure awareness of the Disaster Recovery Plan and how to address any alterations needed to the plan. c. Include the public in at least two of the four drills held throughout the year.	On Target a. On Target b. On Target c. On Target	Achieved a. Achieved b. Achieved c. Achieved	Achieved a. Achieved b. Achieved c. 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

	2021/22 Actual	2022/23 Current	2023824 Requested	2023824 Recommended	Percent Change
Revenues					
Miscellaneous	\$108,814	\$100,000	\$91,000	\$91,000	-9.0%
Interest on Investments	(5,848)	0	0	0	0%
Fund Balance Applied	0	0	21,300	21,300	0%
Total	\$102,966	\$100,000	\$112,300	\$112,300	12.3%
Expenses					
Contractual Services	\$35,650	\$100,000	\$112,300	\$112,300	12.3%
Contingency	0	0	0	0	0%
Total	\$35,650	\$100,000	\$112,300	\$112,300	12.3%

The budget includes increased costs to re-index real estate records from 1989 to 1992.

DEEDS OF TRUST FUND

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

BUDGET HIGHLIGHTS

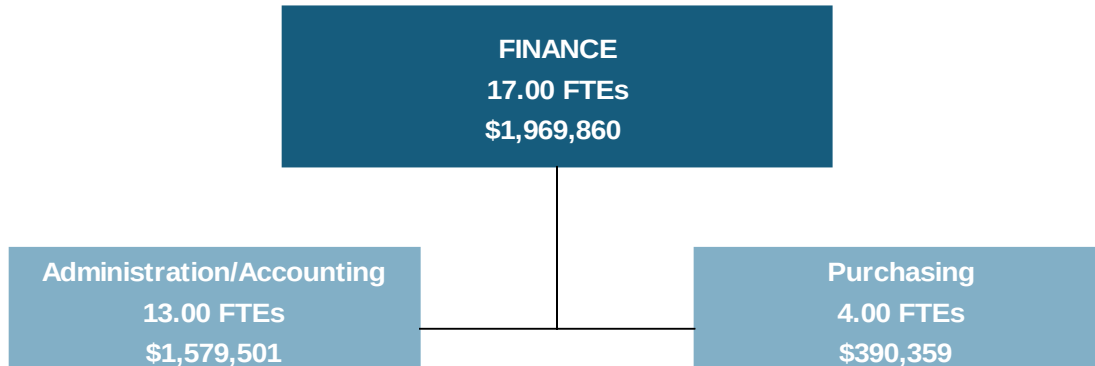
Deeds of Trust Fund

Fund 296

	2021/22 Actual	2022/23 Current	2023/24 Requested	2023/24 Recommended	Percent Change
Revenues					
Permits & Fees	\$135,129	\$150,000	\$150,000	\$150,000	0.0%
Total	\$135,129	\$150,000	\$150,000	\$150,000	0.0%
Expenses					
Supplies & Operations	\$135,129	\$150,000	\$150,000	\$150,000	0.0%
Total	\$135,129	\$150,000	\$150,000	\$150,000	0.0%

FINANCE

DEPARTMENT DESCRIPTION



ADMINISTRATION/ACCOUNTING

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

PURCHASING/SERVICE CENTER

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

BUDGET HIGHLIGHTS

FINANCE

Organizations: 170050 - 170101

	2021/22 Actual	2022/23 Current	2023/24 Requested	2023/24 Recommended	Percent Change
Revenues					
Investment Earnings	(3,522,531)	650,000	\$650,000	\$650,000	0.0%
Personnel Indirect Cost	53,287	58,715	59,958	59,958	2.1%
Miscellaneous	10,861	20,000	20,000	20,000	0.0%
Charges & Fees	585	200	200	200	0.0%
Transfer from ARP	1,583	94,000	92,011	92,011	-2.1%
Other Sources	33,101	0	0	0	0%
General Fund	4,906,854	1,013,455	1,147,691	1,147,691	13.2%
Total	\$1,483,740	\$1,836,370	\$1,969,860	\$1,969,860	7.3%
Expenses					
Personal Services	\$1,180,716	\$1,534,770	\$1,631,426	\$1,631,426	6.3%
Supplies & Operations	269,923	301,600	338,434	338,434	12.2%
Capital	33,101	0	0	0	0.0%
Total	\$1,483,740	\$1,836,370	\$1,969,860	\$1,969,860	7.3%
Expenses by Division					
Admin./Accounting	\$1,175,117	\$1,486,290	\$1,579,501	\$1,579,501	6.3%
Purchasing	308,623	350,080	390,359	390,359	11.5%
Total	\$1,483,740	\$1,836,370	\$1,969,860	\$1,969,860	7.3%
Employees					
Permanent	16.00	17.00	17.00	17.00	0.0%
Hourly	0.71	0.85	0.87	0.87	2.4%
Total	16.71	17.85	17.87	17.87	0.1%

The budget includes an increase in personal services due to planned compensation changes and operating increases driven by auditing and banking services.

PERFORMANCE MEASUREMENT

FINANCE ADMINISTRATION

Fiscal Year 2023/24 Outcomes	Mid-Year FY 22/23	Actual FY 21/22	Actual FY 20/21
1. The County follows the requirements of the Local Government Budget and Fiscal Control Act. The Finance Department ensures transactions comply with these requirements by: a. Monitoring all financial transactions in accordance with	On Target	Achieved	Achieved

the annually adopted Budget Ordinance. b. Accurately recording all amendments to the County's Budget Ordinance within 5 working days of receipt.			
2. The Finance Department assists with the development of the budget by providing the Budget & Management Office upon request with information on a timely basis that includes the following: a. Preliminary estimates of the County's level of fund balances and recommendations on the amount of fund balances available for appropriation. b. Debt service requirements.	On Target	Achieved	Achieved
3. The Finance Department provides financial information in an accurate, efficient, and timely manner by reviewing internal controls and testing of transactions for selected departments by June 30th, preparing the Annual Comprehensive Financial Report (ACFR) by December 1st, submitting the ACFR to the Government Finance Officers Association for the Certificate of Achievement for Excellence in Financial Reporting by December 31st.	On Target	Partially Achieved Annual Comprehensive Financial Report (ACFR) submitted by December 1st, but submitted after December 31st to Government Finance Officers Association for Certificate of Achievement.	Achieved
4. The County is responsible for financing major capital projects including those for the local public schools and community college. The department will plan, execute, and oversee all underwriting and debt issuance of Catawba County including any approved new debt financing issues needed for public schools, community college, or renovations/additions to County facilities or equipment. These efforts will maximize cash on hand and borrow money as inexpensively as possible, saving taxpayer dollars through interest avoidance.	On Target	Achieved	Achieved

ACCOUNTING

Fiscal Year 2023/24 Outcomes	Mid-Year FY 22/23	Mid-Year FY 21/22	Actual FY 20/21
1. The Finance Department is responsible for accurately processing financial transactions in a timely manner. a. Make accurate and timely payments (an average of 600+ checks and Electronic Funds Transfer payments) to all vendors on a weekly basis b. Process and distribute 100 percent of required Form 1099s by January 31 for vendor tax records. c. Deposit daily all revenue received 100 percent of the time, as evidenced by deposit ticket dates. d. Make accurate and timely payment of wages to 1,200+ full-time and hourly employees on a bi-weekly basis. e. Process and distribute 100 percent of required Form W-2s by January 31 for employees' tax records. f. Process the reporting and payment of Federal and State payroll taxes and employee benefits by due date 100 percent of the time, as evidenced by date of payment. g. Process a monthly billing cycle by mailing bills within 5 working days of the cutoff. h. Post all accounts receivable payments within 5 working days after receipt	On Target	Achieved	Achieved
2. The Finance Department will maintain an accurate and thorough inventory of all County fixed assets (items costing \$5,000 or more with a useful life of 2 years or more) by ensuring documentation for the annual audit, all additions, deletions, and transfers are processed by August 31.	On Target	Achieved	Achieved

3. The Finance Department is responsible for the stewardship of County cash assets. a. The department will reconcile bank accounts within 30 days of receipt of bank statements. b. Excess cash will be invested at the highest possible yield while following NC General Statutes to maintain safety and liquidity of those investments.	On Target	Achieved	Achieved
4. In an effort to promote business process efficiencies, the Finance Department will realize a 10 percent savings in staff time or financial savings through process improvement efforts.	On Target Have leveraged software that has resulted in an estimated 50% time savings.	New Outcome for FY23	

PURCHASING AND SERVICE CENTER

Fiscal Year 2023/24 Outcomes	Mid-Year FY 22/23	Mid-Year FY 21/22	Actual FY 20/21
1. Strive to improve procurement systems, practices and procedures within the County to maximize productivity and cost-efficiency.	On Target	Achieved	Achieved
2. Work to assure departments are knowledgeable and trained on correct procurement policies and procedures to assure compliance.	On Target	Achieved	Achieved

GRANT ADMINISTRATION

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

GOVERNMENT AGENCIES – JUSTICE CENTER

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

BUDGET HIGHLIGHTS

GOVERNMENT AGENCIES - JUSTICE CENTER

Organization: 180050

	2021/22 Actual	2022/23 Current	2023/24 Requested	2023/24 Recommended	Percent Change
Revenues					
State	\$247,222	\$250,000	\$250,000	\$250,000	0%
General Fund	(240,074)	(239,500)	(239,500)	(239,500)	0%
Total	\$7,148	\$10,500	\$10,500	\$10,500	0%
Expenses					
Supplies & Operations	\$7,148	\$10,500	\$10,500	\$10,500	0%
Total	\$7,148	\$10,500	\$10,500	\$10,500	0%

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

	2021/22 Actual	2022/23 Current	2023/24 Requested	2023/24 Recommended	Percent Change
Revenues					
Special Contingency	\$0	\$100,000	\$100,000	\$100,000	0.0%
General Fund	0	450,000	450,000	250,000	-44.4%
	\$0	\$550,000	\$550,000	\$350,000	-36.4%
Expenses					
Contingency	\$0	\$450,000	\$450,000	\$250,000	-44.4%
Special Contingency	0	100,000	100,000	100,000	0.0%
	\$0	\$550,000	\$550,000	\$350,000	-36.4%

Contingency was increased by \$200,000 in Fiscal Year 2022/23 to address potential inflationary increases. The budget builds inflationary increases into department budgets instead.

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 the annual pay and classification study.

BUDGET HIGHLIGHTS

OTHER GOVERNMENT COSTS

Organization: 190050

	2021/22 Actual	2022/23 Current	2023/24 Requested	2023/24 Recommended	Percent Change
Revenues					
Local Sales Tax	\$27,763,054	\$26,786,479	\$29,310,000	\$30,292,000	13.1%
Medicaid Hold Harmless	\$2,514,689	\$611,000	\$500,000	\$1,500,000	145.5%
ARP Funds	\$22,493,091	\$500,000	\$0	\$0	0%
Beer & Wine Tax	336,955	360,000	325,000	325,000	-9.7%
Cable TV Reimbursements	477,920	490,000	470,000	470,000	-4.1%
Charter Lease Payments	0	1,500	1,500	1,500	0.0%
JCPC Planning	14,000	14,000	14,000	14,000	0.0%
JCPC Projects	417,225	417,225	417,225	417,225	0.0%
Indirect Cost	189,095	41,867	142,841	112,841	169.5%
ABC Profits	1,200,000	1,000,000	1,200,000	1,200,000	20.0%
Miscellaneous	(32,914)	25,000	0	0	0%
Fund Balance	0	10,444,633	20,367,349	8,426,001	-19.3%
Sale of Properties	63,451	0	25,000	25,000	0%
From WS Fund	384,000	0	0	0	0%
From ARP	598,943	0	0	0	0%
Lease Liabilities	69,706	0	0	0	0.0%
DHR County Share	(13,447,592)	(22,722,935)	(25,174,263)	(25,001,506)	10.0%
General Fund	(9,724,094)	(16,762,529)	(26,379,777)	(16,563,186)	-1.2%
	\$33,317,529	\$1,206,240	\$1,218,875	\$1,218,875	1.0%
Expenses					
Personal Services	\$54,493	\$715,000	\$715,000	\$715,000	0.0%
Other Contractual Services	15,100	0	0	0	0%
Capital	69,706	0	0	0	0%
Other					
Adult Probation Lease	0	39,000	40,000	40,000	2.6%
Employee Recognition	13,699	14,850	25,850	25,850	74.1%
Fire Association - Museum Maint.	2,800	2,800	2,800	2,800	0.0%
Joint JCPC Planning	13,845	14,000	14,000	14,000	0.0%
JCPC Projects	417,225	417,225	417,225	417,225	0.0%
JCPC Refund	718	0	0	0	0%
Hickory Airport Tower	4,000	3,365	4,000	4,000	18.9%
To General Fund	10,598,943	0	0	0	0%
To General Capital Project Fund	10,000,000	0	0	0	0%
To Water & Sewer Capital	11,539,000	0	0	0	0%
To Road Improvement Fund	588,000	0	0	0	0%
	\$33,317,529	\$1,206,240	\$1,218,875	\$1,218,875	1.0%

TRANSFERS FROM THE GENERAL FUND

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

BUDGET HIGHLIGHTS

TRANSFERS FROM GENERAL FUND

Organization: 190900

	2021/22 Actual	2022/23 Current	2023/24 Requested	2023/24 Recommended	Percent Change
Revenues					
Transfer From ARP Fund	\$10,000,000	\$0	\$0	\$0	0%
General Fund	77,962	6,073,390	9,081,677	4,816,677	-20.7%
Total	\$10,077,962	\$6,073,390	\$9,081,677	\$4,816,677	-20.7%
Expenses					
Self Insurance Fund	\$1,956,150	\$2,081,650	\$2,286,350	\$2,286,350	9.8%
Reappraisal Fund	554,946	679,862	947,327	947,327	39.3%
Stream Debris Removal Fund	0	0	0	75,000	0%
General Capital Projects	5,469,357	1,401,878	3,768,000	1,508,000	7.6%
Schools Construction	2,075,000	1,910,000	0	0	0%
Emergency Telephone System	22,509	0	0	0	0%
Water & Sewer Operating (515)	0	0	2,080,000	0	0%
Total	\$10,077,962	\$6,073,390	\$9,081,677	\$4,816,677	-20.7%

DEBT SERVICE

BUDGET HIGHLIGHTS

DEBT SERVICE

Organization: 910050 - 930680

	2021/22 Actual	2022/23 Current	2023/24 Requested	2023/24 Recommended	Percent Change
Revenues					
Economic & Physical Development Debt					
General Fund	\$648,504	\$630,450	\$612,386	\$612,386	-2.9%
Education					
1st 1/2% Sales Tax	2,100,000	2,100,000	2,100,000	2,100,000	0.0%
1st 1/2% Sales Tax - Food	0	0	0	0	0%
General Fund (retiring debt balance)	6,900,000	6,900,000	6,900,000	6,900,000	0.0%
General Fund - 3 cents	0	5,730,000	6,240,000	6,240,000	8.9%
From Schools' Capital	50,000	0	0	0	0%
From Schools' Construction	406,015	0	973,687	973,687	0%
Lottery Proceeds	1,159,470	1,550,000	1,550,000	1,550,000	0.0%
Public Safety					
1/4 Cent Sales Tax - Justice Center	2,204,544	1,698,500	1,639,244	1,639,244	-3.5%
General Fund - Jail Debt	0	2,632,785	2,534,849	2,534,849	-3.7%
General Fund - Animal Shelter	0	314,810	309,284	309,284	-1.8%
Other					
Interest on Investments	207	0	0	0	0%
Refunded Bonds	10,757,408	0	0	0	0%
Installment Purchase - Proceeds (CVMC)	0	8,392,480	9,859,756	9,859,756	17.5%
Total	\$24,226,148	\$29,949,025	\$32,719,206	\$32,719,206	9.2%
Expenses					
Economic & Physical Development Debt					
Mountain Creek Park	\$648,504	\$630,450	\$612,386	\$612,386	-3%
Education Debt					
Installment Purchase - Schools	10,180,021	9,958,165	13,294,658	13,294,658	33.5%
Certificates of Participation - Schools	141,557	135,605	129,067	129,067	-4.8%
School Construction Bonds	80,586	1,942,145	1,935,029	1,935,029	-0.4%
QZABs Financing	50,000	0	0	0	0%
Installment Purchase - CVCC	2,535,278	2,475,355	2,404,933	2,404,933	-2.8%
Financing Costs	7,616	0	0	0	0%
Future Debt	0	1,768,730	0	0	0%
Public Safety Debt					
Installment Purchase - Animal Shelter	320,325	314,810	309,284	309,284	-1.8%
Jail	2,722,163	2,632,785	2,534,849	2,534,849	-3.7%
Limited Obligation Bonds - Justice Center	1,752,894	1,698,500	1,639,244	1,639,244	-3.5%
Other Debt					
Installment Purchase - CVMC	0	8,392,480	9,859,756	9,859,756	17.5%
Refunded Bonds	10,757,408	0	0	0	0%
Debt Service - Leases	352,999	0	0	0	0%
Total	\$29,549,351	\$29,949,025	\$32,719,206	\$32,719,206	9.2%

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 \$17.76 million is included for the three public school systems and Catawba Valley Community College, partially funded by funds reserved in prior fiscal years specifically for future education debt payments.

Funding for Public Safety-related debt makes up roughly \$4.48 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.

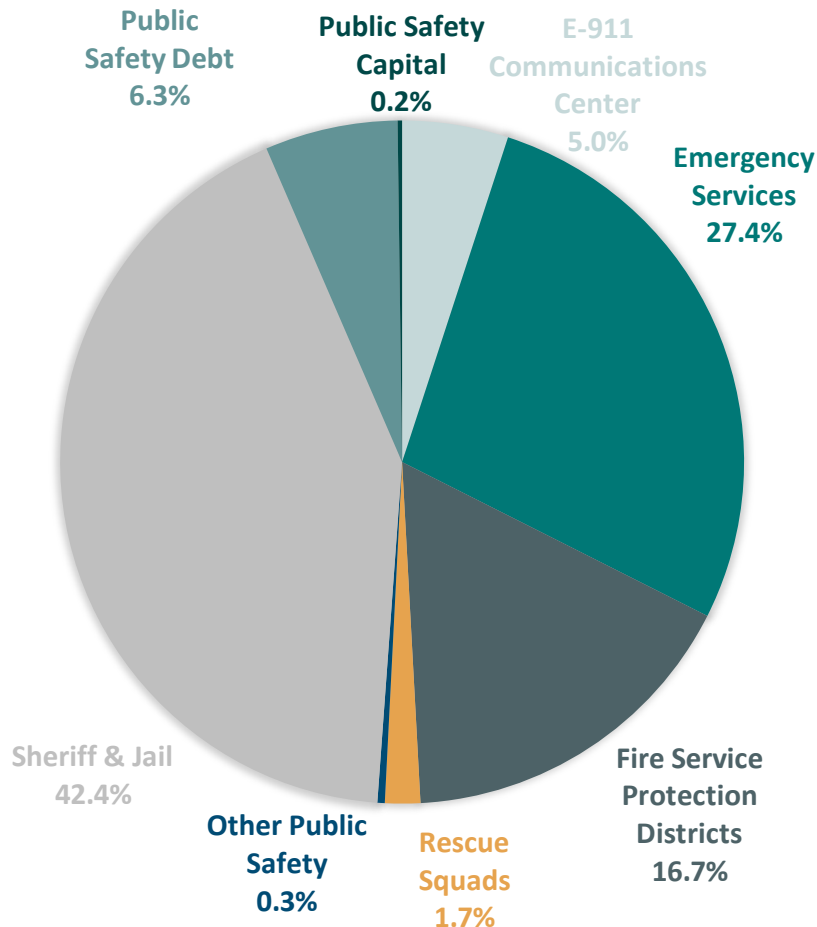


SM

PUBLIC SAFETY

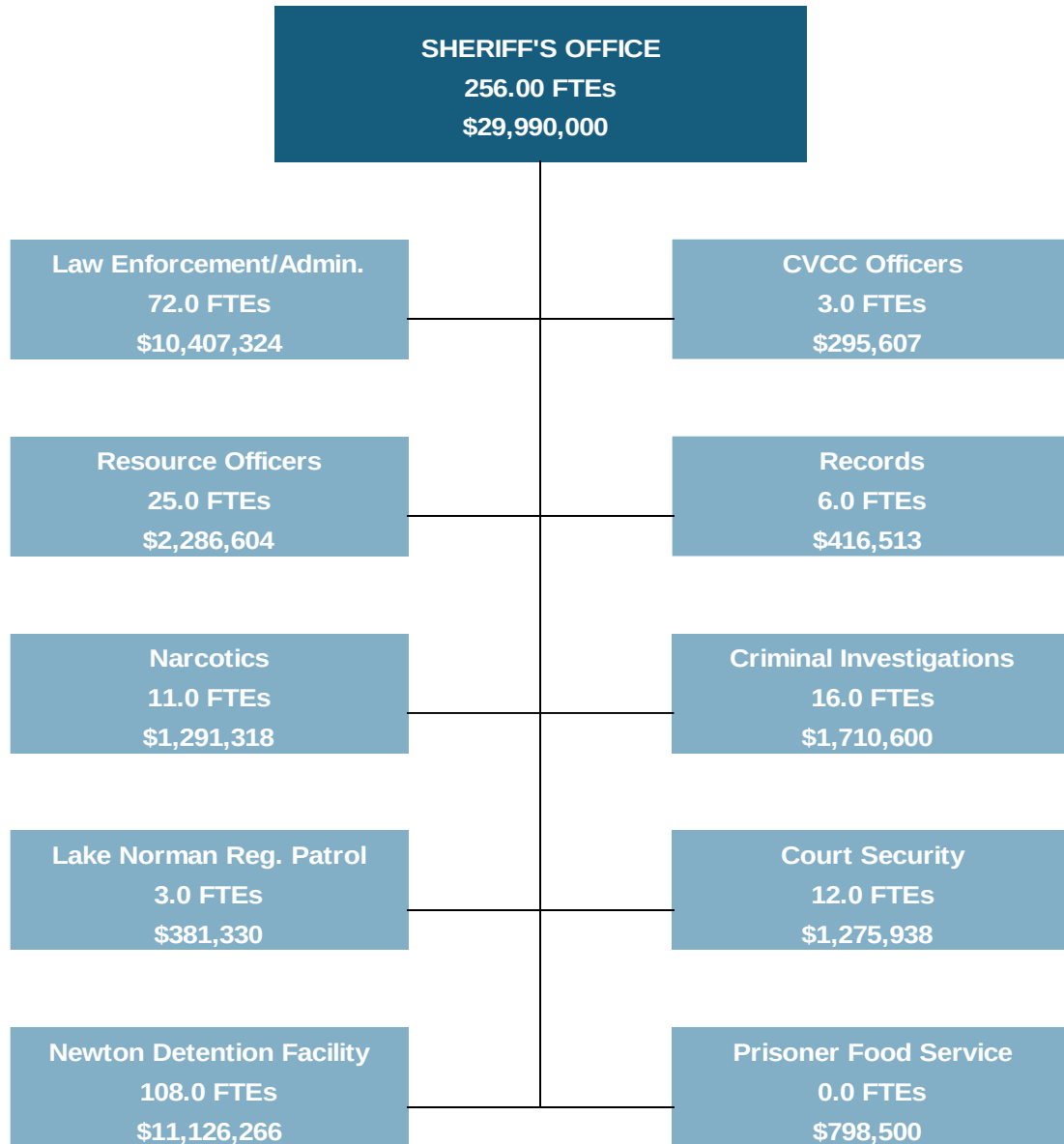
The Public Safety function is composed of the Sheriff's Office, Emergency Services, E-911 Communications Center, and Other Public Safety activities (Lake Norman Marine Commission, Pre-Trial Services, Court Improvement Board, and Conflict Resolution Center). The Sheriff's Office includes the following activities: Law Enforcement & Administration, CVCC Officers, School Resource Officers, Records, Narcotics, Criminal Investigations, Lake Norman Area Patrol, Court Security, Newton Detention Facility, and Prisoner Food Service. Emergency Services consists of Emergency Services Administration, Veterans' Services, Emergency Medical Services, Fire/Rescue Division, Fire Fighting Alarms, Animal Control, and the Animal Shelter (operated by the Humane Society of Catawba County). 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 \$71,353,733 representing 24.9 percent of all expenditures for the fiscal year for Public Safety, including debt, capital expenses, and special revenue restricted for specific purposes such as the Emergency Telephone Surcharge and Federal Asset Forfeiture Funds. Total General Fund departmental expenses are \$57,313,753. 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

	2021/22 Actual	2022/23 Current	2023/24 Requested	2023/24 Recommended	Percent Change
Revenues					
Federal	\$1,418,422	\$1,157,000	\$1,642,000	\$1,642,000	41.9%
State	92,453	10,000	10,000	10,000	0.0%
Federal & State	112,382	95,000	95,000	95,000	0.0%
Local	1,132,656	1,155,779	1,163,706	1,320,391	14.2%
Charges & Fees	489,107	523,080	484,080	485,080	-7.3%
Miscellaneous	286,899	173,100	188,100	188,100	8.7%
Transfer In	317,454	163,600	176,515	176,515	7.9%
Other Sources	78,341	0	0	0	0%
General Fund	19,240,734	22,956,196	27,070,378	26,072,914	13.6%
Total	\$23,168,448	\$26,233,755	\$30,829,779	\$29,990,000	14.3%
Expenses					
Personal Services	\$16,699,579	\$20,287,240	\$23,093,046	\$22,631,317	11.6%
Supplies & Operations	5,342,235	4,904,747	5,850,920	5,761,470	17.5%
Capital	1,126,634	1,041,768	1,885,813	1,597,213	53.3%
Total	\$23,168,448	\$26,233,755	\$30,829,779	\$29,990,000	14.3%
Expenses by Division					
Law Enforcement & Admin	\$8,185,037	\$8,860,595	\$11,135,138	\$10,407,324	17.5%
CVCC Officers	237,965	268,853	295,607	295,607	10.0%
Resource Officers	1,166,265	1,366,156	2,369,503	2,286,604	67.4%
Records	387,831	415,570	445,579	416,513	0.2%
Narcotics	974,433	1,107,112	1,291,318	1,291,318	16.6%
Criminal Investigations	1,383,525	1,583,378	1,710,600	1,710,600	8.0%
Lake Norman Reg. Partol	289,139	329,798	381,330	381,330	15.6%
Court Security	1,072,191	1,194,650	1,275,938	1,275,938	6.8%
Newton Detention Facility	8,783,331	10,309,143	11,126,266	11,126,266	7.9%
Prisoner Food Service	688,731	798,500	798,500	798,500	0.0%
Total	\$23,168,448	\$26,233,755	\$30,829,779	\$29,990,000	14.3%
Employees					
Permanent	250.00	252.00	262.00	256.00	1.6%
Hourly	7.57	7.58	7.58	7.58	0.0%
Total	257.57	259.58	269.58	263.58	1.5%

The Sheriff's Office budget increase is primarily driven by the addition of four elementary school resource officers (SROs) and planned compensation increases. Additionally, the budget funds increased contractual services for jail medical / mental health services, electronic evidence storage for narcotics, safety equipment, various inflationary increases, and additional vehicle replacements.

PERFORMANCE MEASUREMENT

LAW ENFORCEMENT AND ADMINISTRATION

Fiscal Year 2023/24 Outcomes	Mid-Year FY 22/23	Actual FY 21/22	Actual FY 20/21
1. Continue customer service emphasis in all departments. Focus on communications efforts with citizens so citizens know what Catawba County Sheriff's Office does for them and what they can do to be part of a safer community.	On Target	Achieved Outreach efforts include scam alerts, Citizen's Academy, Cadet Program, and Pill Stoppers.	Achieved Outreach efforts include scam alerts, Citizens Academy, Cadet Program, and Pill Stoppers.
2. Maintain an index crime rate that is below the statewide rate (2021 – 2,586.4 per 100,000 population).	On Target 2,802 per 100,000	Not Achieved 2,802.5 per 100,000	Not Achieved 2,764.6 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.	On Target	Achieved	Achieved
4. To enhance the existing relationship between the criminal justice system and the community, the Catawba County Sheriff's Office will: a. Provide 100 educational programs to social, civic, school, business, and religious organizations including tours of the department on a request basis. All officers that patrol the area where the program is presented will be introduced as well. b. Participate in the Criminal Justice Careers Summer Internship Program in conjunction with Catawba County Public Schools to provide those juniors and seniors selected for the internship with firsthand experience and knowledge of criminal justice careers.	On Target a. Participated in 79 events b. provided firsthand experience to 5 high school and college interns with a total of 996 hours.	Achieved a. Participated in 102 events b. Provided firsthand experience to 7 high school interns and 7 college interns this fiscal year with a total of 1,867 hours worked by the interns.	Not Achieved a. Community Relations Division was not able to provide any programs due to the ongoing COVID pandemic and the inability to meet or gather in groups.
5. Enhance the personal safety of senior citizens in Catawba County by:	On Target a. conducted 15 presentations with	Achieved a. 27 presentations with	Not Achieved a. Unable to do any presentations

a. Continuing to educate seniors by providing at least 20 Safe Senior presentations in areas of importance such as telemarketing fraud, flimflam schemes, and the Sheriff's Office Adopt-A-Senior Program. This program has several benefits for seniors with no family in the County, including assigning a patrol deputy to call or visit participating seniors each week, collecting personal information that may be needed by Emergency Responders, and providing seniors with an emergency beacon light in the event of distress in the residence. b. Sending an officer to check on 100 percent of participants in the R U OK program if they need assistance or cannot be contacted. This automated program calls seniors or individuals with disabilities at their requested time to ensure they are okay.	approximately 24 citizens in the Adopt-A-Senior Program. Also 28 residents entered in Project Lifesaver Program. b. 64 seniors in RUOK program, 10,215 calls with 576 alerts.	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	due to the ongoing COVID pandemic and social gathering restrictions.
6. To provide citizens with timely notification of all civil matters, the Catawba County Sheriff's Office will serve at least 60 percent of all civil process within three business days of receipt.	On Target 75.5% served within 3 days	Achieved 73% served within 3 days	Achieved 74% served within 3 days.
7. To protect the community, the Sheriff's Office will maintain at least a 95 percent conviction rate for sex offenders found to be out of compliance with the stipulations of their sentence.	On Target	Achieved	Achieved
8. To remain trained and ready to handle high-risk call-outs, hostage rescue, and other tactical situations, each member of the Catawba County Special Tactics and Response (STAR) Team will receive at least 144 hours of additional specialized training each year. This multi-agency unit responds to events that may result in	On Target 100 hours of training received	Achieved 175 hours of training	Achieved 172 hours of training.

catastrophic effects on life and property.			
--	--	--	--

SCHOOL RESOURCE OFFICERS (SROs)

Fiscal Year 2023/24 Outcomes	Mid-Year FY 22/23	Actual FY 21/22	Actual FY 20/21
1. Reduce victimization and improve students' perception of personal safety by providing at least 100 educational presentations to middle and high school students in the areas of safety, drug and alcohol abuse, and North Carolina Law.	On Target 187 classes presented to students and 449 students counseled on law enforcement topics or situations	Achieved 429 classes presented to students and 1,306 students counseled on law enforcement topics or situations	Achieved 151 classes presented to students and 1,101 students counseled on law enforcement topics or situations.
2. Improve safety in the school environment by: a. Providing at least 40 educational presentations in the areas of child safety and drug prevention to the faculty and parents in area middle and high schools. b. Assisting the School Safety Committee and other committees in safety procedures for the school. c. Assisting school administration with updates to the schools' crisis plan and attending training at least once a year for school crisis situations. d. Promoting a safe and responsible prom night by providing at least one program for each high school to raise awareness of the dangers of drinking and driving.	On Target a. 63 presentations and counseled 244 and 287 staff members on law enforcement topics or situations. b. Assisted 23 times c. updated 18 crisis plan, participated in multiple active shooter/lockdown training procedures and scenario situations. Have assisted with 94 home visits and participated in over 1,358 events/classes.	Achieved a. SROs made 63 presentations and counseled 244 parents and 287 staff members on law enforcement issues. b. SROs assisted School Safety Committees 23 times. c. SROs updated crisis plans 18 times, participated in multiple active shooter/lockdown training procedures and scenario situations, worked with staff and administration on 16 school active shooter/lockdown drills, assisted school social workers on 94 home visits and participated in over 1,358 misc. events and / or classes.	Partially Achieved a. SROs made 31 presentations and counseled 291 parents and 316 staff members on law enforcement issues. b. SROs assisted School Safety Committees 16 times. c. SROs updated crisis plans 26 times, participated in multiple active shooter/lockdown training procedures and scenario, worked with staff and administration on 17 school active shooter/lockdown drills, assisted school social workers on 225 home visits and participated in over 800 misc. events and / or classes.
3. Decrease fights, weapons, and illegal substances by:	On Target a. 96 K-9 searches	Achieved a. 96 K-9 searches	Achieved 154 K-9 searches

a. Using the department's K-9 Unit to conduct random searches of the campuses, as well as at the request of the school when feasible. These searches help identify and eliminate the possession and use of illegal weapons and drugs. b. Working with all students who have been identified for bullying and behavior problems by the school's Guidance Office. c. Taking reports on all crimes committed at the schools and counseling the person committing the crime, if possible, at the time of the incident.	conducted with 17 drug incidents reported. b. 61 incidents of bullying reported. c. 373 reports for simple assault, larceny, disorderly conduct, weapon on campus and a variety of other incidents.	conducted, 17 drug incidents reported. b. SROs reported 61 incidents of bullying c. SROs took 373 reports for simple assault, larceny, disorderly conduct, weapon on campus and a variety of other incidents	conducted; 12 drug incidents reported and 7 arrests; 12 possession of a weapon charges with two arrests stemming from those; 26 incidents of bullying reported.
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.	On Target Conducted 237 Fire Drills, 17 Tornado Drills and 13 Earthquake Drills	Achieved Conducted monthly inspections and participated in 237 Fire Drills, 13 Earthquake Drills and 17 Tornado Drills	Achieved Conducted monthly inspections and participated in 262 Fire Drills, 20 Earthquake Drills and 15 Tornado Drills.

RECORDS

Fiscal Year 2023/24 Outcomes	Mid-Year FY 22/23	Actual FY 21/22	Actual FY 20/21
1. To provide consistent and reliable access to records, statistical information, and reports, the Catawba County Sheriff's Office Records Management System will maintain at least a 99 percent uptime.	On Target	Achieved	Achieved
2. To ensure quality customer service to citizens who apply for a firearm concealed carry permit, the Sheriff's Office will maintain a substantiated complaint rate of less than 1 complaint per 500 permits issued.	On Target	Achieved	Achieved
3. To allow the County to maintain a timely and thorough hiring process, the Sheriff's Office will complete 90 percent of requests from Human Resources (HR) for pre-employment	On Target	Achieved	Achieved

background checks within one business day, with all requests completed within two business days.			
4. To ensure public transparency and access to information, Records will maintain incident reports daily and have the reports available within two business days of the incident.	On Target	Achieved	Achieved

NARCOTICS/VICE DIVISION

Fiscal Year 2023/24 Outcomes	Mid-Year FY 22/23	Actual FY 21/22	Actual FY 20/21
1. Partner with the Criminal Investigations Division to prosecute controlled substance dealers that provided drugs to overdose victims.	On Target	Achieved	Achieved
2. Decrease drug trafficking by working to dismantle historic drug trafficking organizations in Catawba County..	On Target	Achieved	Achieved
3. Develop investigations that produce successful prosecutions.	On Target	Achieved	Achieved

CRIMINAL INVESTIGATIONS (CID)

Fiscal Year 2023/24 Outcomes	Mid-Year FY 22/23	Actual FY 21/22	Actual FY 20/21
1. The Criminal Investigations Division will maintain a clearance rate resulting in cases closed by designation of: Arrest, Leads Exhausted, Unfounded equaling 75% or greater of the total number of all cases assigned.	On Target	Achieved Clearance rate of 75%.	Achieved Clearance rate of 75%.
2. To provide the best treatment and care to victims while gathering sufficient evidence to prosecute offenders, the Sheriff's Office will continue to work jointly with Social Services to investigate all claims of child sexual assault and physical abuse.	On Target	Achieved	Achieved

LAKE NORMAN REGIONAL PATROL

Fiscal Year 2023/24 Outcomes	Mid-Year FY 22/23	Actual FY 21/22	Actual FY 20/21
------------------------------	----------------------	--------------------	--------------------

1. Increase the public's awareness of State and local laws pertaining to the waters of Catawba County and safe boating practices by hosting at least 10 boater safety classes sponsored by the North Carolina Wildlife Resource Commission.	On Target	Achieved Lake patrol has hosted 10 boater safety courses.	Not Achieved Due to COVID-19 pandemic, Boater Safety Courses were on hold until the end of June. One class was held in the month of June on the 26th.
---	------------------	---	---

COURT SECURITY

Fiscal Year 2023/24 Outcomes	Mid-Year FY 22/23	Actual FY 21/22	Actual FY 20/21
1. To ensure the safety of the court system and its participants, Court Security will ensure that all prohibited materials are either surrendered or seized prior to entering the Catawba County Justice Center through the use of metal detectors at the main entrance. Examples of prohibited materials include handguns, rifles, stun guns, knives, leaded canes, scissors, metallic knuckles, razor blades, or any sharp object that may be used as a weapon.	On Target	Achieved	Achieved

NEWTON DETENTION FACILITY

Fiscal Year 2023/24 Outcomes	Mid-Year FY 22/23	Actual FY 21/22	Actual FY 20/21
1. To ensure all Detention Center employees are appropriately trained, the Catawba County Sheriff's Office will meet or exceed all North Carolina Sheriff's Training Standards. This includes 224 hours of field training for new employees, as well as 22 hours per year of in-service training for sworn deputies and 16 hours for non-sworn detention officers.	On Target	Achieved	Achieved
2. To follow jail best practices and control the cost of inmate medical care, Newton Detention Facility staff will receive the Jail physician's	On Target	Achieved	Achieved

approval prior to all non-emergency inmate visits to outside physicians.			
3. To increase officer safety, improve facility security, and reduce the staff-time necessary to manage jail visitation, Catawba County Sheriff's Office staff will continue to promote the County's video visitation system to inmates and visitors. This system, which was implemented at no cost to the County, uses webcams to provide for virtual visitation rather than traditional in-person visitation. Success in this area will be measured by at least 90 percent of all visitors utilizing the system from outside the jail rather than visiting in-person.	On Target	Achieved	Achieved

PRISONER FOOD SERVICE

Fiscal Year 2023/24 Outcomes	Mid-Year FY 22/23	Actual FY 21/22	Actual FY 20/21
1. Ensure inmates are receiving well-balanced meals at the least possible cost to the County. Monitor the progress of the food service contract vendor to ensure that the quality and quantity of meals served to our inmates meet State standards.	On Target	Achieved	Achieved

FEDERALLY SEIZED FUNDS

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

BUDGET HIGHLIGHTS

FEDERALLY SEIZED PROPERTIES AND MONIES FUNDS

Fund 205

	2021/22 Actual	2022/23 Current	2023/24 Requested	2023/24 Recommended	Percent Change
Revenues					
Interest on Investments	(\$9)	\$0	\$0	\$0	0%
Fund Balance	\$0	\$608	\$0	\$0	0%
Total	(\$9)	\$608	\$0	\$0	0%
Expenses					
Transfers	\$40,897	\$608	\$0	\$0	0%
Total	\$40,897	\$608	\$0	\$0	0%

FEDERALLY SEIZED JUSTICE FUNDS FUND

Fund 207

	2021/22 Actual	2022/23 Current	2023/24 Requested	2023/24 Recommended	Percent Change
Revenues					
From Fed Seized Funds (205)	\$36,353	\$608	\$0	\$0	0%
Asset Forfeitures	232,444	0	0	0	0%
Interest on Investments	2,095	0	0	0	0%
Fund Balance	0	39,392	115,000	115,000	192%
Total	\$270,892	\$40,000	\$115,000	\$115,000	187.5%
Expenses					
Supplies & Operations	\$1,000	\$40,000	\$115,000	\$115,000	188%
Total	\$1,000	\$40,000	\$115,000	\$115,000	187.5%

FEDERALLY SEIZED TREASURY FUNDS FUND

Fund 208

	2021/22 Actual	2022/23 Current	2023/24 Requested	2023/24 Recommended	Percent Change
Revenues					
Miscellaneous	\$85,856	\$0	\$0	\$0	0%
From Fed Seized Funds (205)	4,544	0	0	0	0%
Fund Balance	0	40,000	100,000	100,000	150%
Total	\$90,400	\$40,000	\$100,000	\$100,000	150%
Expenses					
Supplies & Operations	\$26,385	\$40,000	\$100,000	\$100,000	150%
Total	\$26,385	\$40,000	\$100,000	\$100,000	150%

Restricted revenue received is reserved by fund based on the federal agency officers cooperated with to conduct the investigation and budgeted to support narcotics investigations.

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

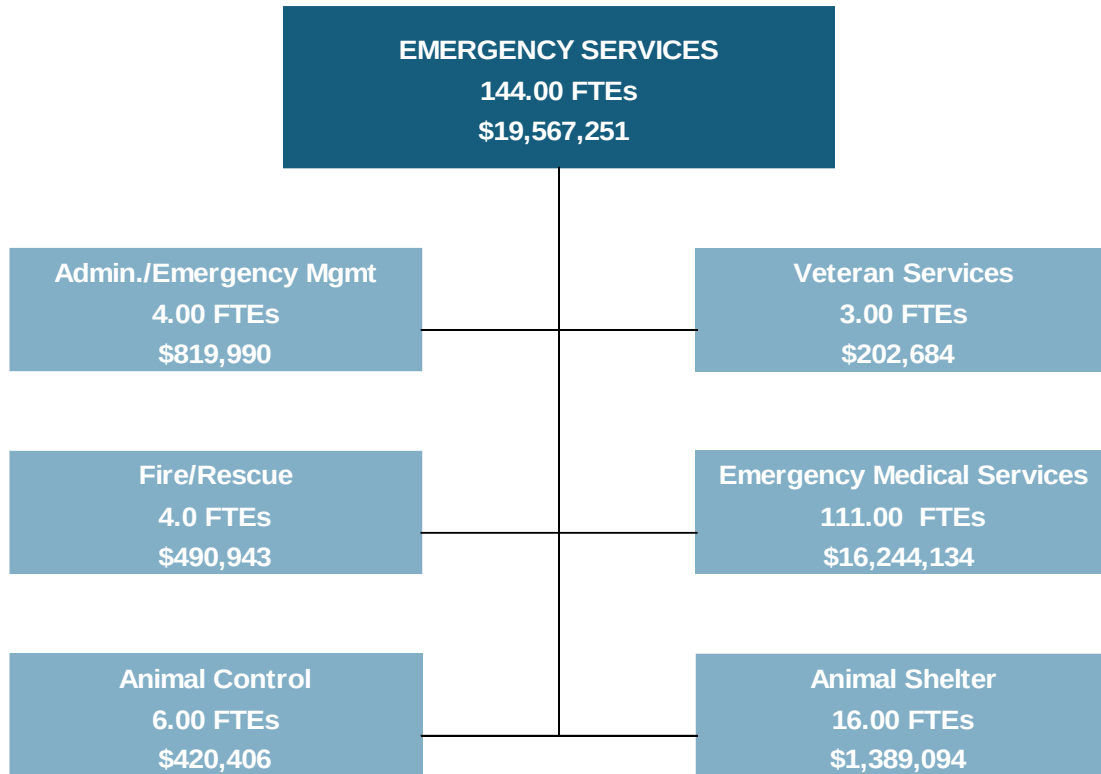
Fund 206

	2021/22 Actual	2022/23 Current	2023/24 Requested	2023/24 Recommended	Percent Change
Revenues					
Drug Reimbursement	\$31,232	\$0	\$0	\$0	0%
Interest	(1,817)	0	0	0	0%
Fund Balance Appropriated	0	70,000	15,000	15,000	-79%
Total	\$29,415	\$70,000	\$15,000	\$15,000	-79%
Expenses					
Operating	\$8,500	\$70,000	\$15,000	\$15,000	-79%
Capital	97705	0	0	0	0%
Total	\$106,205	\$70,000	\$15,000	\$15,000	-79%

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

EMERGENCY SERVICES

DEPARTMENT DESCRIPTION



ADMINISTRATION/EMERGENCY MANAGEMENT

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

VETERAN SERVICES

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

FIRE/RESCUE

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

EMERGENCY MEDICAL SERVICES (EMS)

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

ANIMAL SERVICES

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

BUDGET HIGHLIGHTS

EMERGENCY SERVICES

Organizations: 260050 - 260350

	2021/22 Actual	2022/23 Current	2023/24 Requested	2023/24 Recommended	Percent Change
Revenues					
Federal	\$69,699	\$48,500	\$48,500	\$48,500	0.0%
State	2,109	2,500	97,500	124,500	4880.0%
Federal & State	641,686	250,000	250,000	250,000	0.0%
Local	236,217	251,282	238,082	238,082	-5.3%
Charges & Fees	7,769,348	7,430,957	7,870,529	7,970,543	7.3%
Miscellaneous	61,152	57,350	57,350	57,350	0.0%
Other Sources	741,486	0	0	0	0.0%
Transfer from ARPA	21,011	161,500	212,076	212,076	31.3%
General Fund	4,267,646	8,919,663	11,547,606	10,666,200	19.6%
Total	\$13,810,354	\$17,121,752	\$20,321,643	\$19,567,251	14.3%
Expenses					
Personal Services	\$10,758,891	\$12,910,381	\$14,363,966	\$14,162,834	9.7%
Supplies & Operations	2,265,052	2,823,571	3,133,577	3,151,577	11.6%
Capital	786,411	1,387,800	2,824,100	2,252,840	62.3%
Total	\$13,810,354	\$17,121,752	\$20,321,643	\$19,567,251	14.3%
Expenses by Division					
Administration/Emergency Mgmt	\$655,390	\$581,783	\$792,990	\$819,990	40.9%
Veteran Services	134,924	152,173	202,684	202,684	33.2%
Fire/Rescue	380,354	426,805	607,921	490,943	15.0%
Emergency Medical Services	11,951,615	14,362,932	16,807,266	16,244,134	13.1%
Animal Control	315,733	390,610	420,406	420,406	7.6%
Animal Shelter	952,459	1,207,449	1,490,376	1,389,094	15.0%
	\$14,390,475	\$17,121,752	\$20,321,643	\$19,567,251	14.3%
Employees					
Permanent	139.00	142.00	147.00	144.00	1.4%
Hourly	9.82	9.30	10.34	10.34	11.2%
Total	148.82	151.30	157.34	154.34	2.0%

The Emergency Services budget includes increased costs due to the replacement of four ambulances, and retention-driven extra-duty and certification-based pay for targeted positions. Funding is also included for increased medical supplies, fuel, and various operating increases driven by inflation. Two positions are added: Office Support Specialist position to assist Veteran Services and a Specialty Services Dispatcher to schedule and dispatch non-emergency ambulance transports and provide administrative support.

PERFORMANCE MEASUREMENT

EMERGENCY MANAGEMENT

Fiscal Year 2023/24 Outcomes	Mid-Year FY 22/23	Actual FY 21/22	Actual FY 20/21
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 services divisions or combination of state and local agencies. b. Exercises will be table-top, functional or full scale. c. Exercise will include activation and testing of the Incident Command System.	On Target	Achieved	Achieved
2. To provide prompt and effective service during an emergency, Emergency Management will maintain less than a 45-minute average response from the time the On-Call Manager is notified of an Emergency Management call in the County.	On Target 19-minute average response time	Achieved 22.9-minute average response time	Achieved 15-minute average response time
3. Promote citizen understanding of severe weather and equip them to make informed decisions regarding personal and family safety by offering at least two severe weather awareness programs to the public.	Not on Target One program has been completed.	Achieved	Achieved
4. To ensure the County is prepared to address prolonged and/or complex incidents, ES staff will receive training on the use of WebEOC resource management, planning and reporting software and conduct an exercise or participate in an actual deployment which involves the use of WebEOC including development of an IAP and Situation Reports.	On Target	Achieved	Achieved

VETERAN SERVICES

Fiscal Year 2023/24 Outcomes	Mid-Year FY 22/23	Actual FY 21/22	Actual FY 20/21
1. Veteran Services will continue to strive to provide quality and timely service by maintaining an average of less than a three-day wait time for Veterans to be seen for service. This wait time is from the original call for an appointment to the first available time slot to be seen.	Not on Target Due to being short staffed and additional new programs.	Not Achieved Due to staff turnover and employee training	Achieved
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, 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.	On Target	Not Achieved Due to continuing COVID-19 restrictions and staffing issues, only 11 seminars / presentations were delivered.	Not Achieved Due to COVID-19, only 5 seminars/ presentations delivered.

FIRE/RESCUE

Fiscal Year 2023/24 Outcomes	Mid-Year FY 22/23	Actual FY 21/22	Actual FY 20/21
1. To provide timely service and assist in maintaining fire department availability, Fire Investigators will maintain an average fire investigation response time of 45 minutes from the time of the request to arrival on scene.	On Target Average response time 16 minutes	Achieved Average response time 33.39 minutes	Achieved Average response time: 23.84 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,	On Target 525 school age children received fire related educational program.	Achieved 1,316 school age children received fire related educational programs.	Achieved Through new prevention methods using social media platforms, videography, and traditional methods 2,178 school children received

and is targeted at elementary school children to develop an awareness of and respect for the dangers.			educational programs.
---	--	--	-----------------------

EMERGENCY MEDICAL SERVICES (EMS)

Fiscal Year 2023/24 Outcomes	Mid-Year FY 22/23	Actual FY 21/22	Actual FY 20/21
1. To ensure citizens receive prompt emergency medical care, EMS ambulances will respond to emergency calls in 12:30 or less 90 percent of the time. (12:59 or less 90 percent of the time is the CAAS national benchmarking reporting standard.)	On Target	Not Achieved 12:37	Not Achieved 12:33
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 compliance rate in which the following high risk patients are encountered or high risk procedures are used: a. Drug Assisted Intubation b. Assisted Ventilation or Invasive Airway Use c. ST-Elevation Myocardial Infarction (STEMI)	On Target a. 100% b. 100% c. 100%	Achieved a. 100% b. 100% c. 100%	Achieved a. 100% b. 100% c. 100%
3. Catawba County EMS, in partnership with other healthcare providers, will increase survivability (defined as being discharged from the hospital) of cardiac arrest patients by taking the following steps: a. Provide continued Team Focused CPR training for EMS employees including appropriate patients to attempt resuscitation through discontinuation of care and care for families. b. Provide hands-only CPR education for at least 250 citizens.	On Target	Achieved	Not Achieved On hold due to COVID-19

c. Discuss the potential for law enforcement dispatch on initial dispatch with every law enforcement agency in the County.			
--	--	--	--

ANIMAL SERVICES

Fiscal Year 2023/24 Outcomes	Mid-Year FY 22/23	Actual FY 21/22	Actual FY 20/21
1. To increase awareness of the dangers of the rabies virus and to assist in reducing the number of domestic animals potentially exposed to the rabies virus, Animal Control Officers will conduct at least 200 rabies canvasses throughout the year.	On Target 194 canvasses	Achieved Through first six months 474 canvasses	Achieved 324 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.	On Target	Achieved	Achieved 100% of animals adopted from the shelter were spayed/neutered, microchipped and up-to-date on their rabies shots prior to adoption.
3. To provide proper customer service to Catawba County citizens, 100 percent of Catawba County citizens meeting relinquishment requirements will be able to relinquish animals to the shelter.	On Target	Achieved	Achieved
4. Animal Services will strive to ensure at least 95 percent of all adoptable animals entering the Catawba County Animal Shelter will be adopted or sent to rescue groups (the standard for adoptable animals is based on medical and temperament evaluations).	On Target	Achieved	Achieved

FIRE PROTECTION SERVICE DISTRICTS

MOUNTAIN VIEW FIRE PROTECTION SERVICE DISTRICT

Fund 352

	2021/22 Actual	2022/23 Current	2023/24 Requested	2023/24 Recommended	Percent Change
Revenues					
Tax Rate	0.0718	0.0900	0.0775	0.0730	-18.9%
Property Tax	\$606,890	\$747,662	\$918,150	\$918,150	22.8%
Interest on Investments	(1,170)	0	0	0	0.0%
Fund Balance	0	21,351	23,568	23,568	10.4%
Total	\$605,720	\$769,013	\$941,718	\$941,718	22.5%
Expenses					
Fire Protection	\$603,369	\$769,013	\$941,718	\$941,718	22.5%
Total	\$603,369	\$769,013	\$941,718	\$941,718	22.5%

PROPST FIRE PROTECTION SERVICE DISTRICT

Fund 353

	2021/22 Actual	2022/23 Current	2023/24 Requested	2023/24 Recommended	Percent Change
Revenues					
Tax Rate	0.0620	0.0770	0.0625	0.0590	-23.4%
Property Tax	\$248,435	\$298,256	\$360,711	\$360,711	20.9%
Interest on Investments	(3,320)	0	0	0	0.0%
Fund Balance	0	50,000	0	0	0.0%
Total	\$245,115	\$348,256	\$360,711	\$360,711	3.6%
Expenses					
Fire Protection	\$246,047	\$285,430	\$360,711	\$360,711	26.4%
Total	\$235,430	\$348,256	\$360,711	\$360,711	3.6%

ST. STEPHENS FIRE PROTECTION SERVICE DISTRICT

Fund 354

	2021/22 Actual	2022/23 Current	2023/24 Requested	2023/24 Recommended	Percent Change
Revenues					
Tax Rate	0.1200	0.1200	0.1200	0.1040	-13.3%
Property Tax	\$1,228,413	\$1,210,506	\$1,716,538	\$1,488,351	23.0%
Interest on Investments	(2,597)	0	0	0	0.0%
Fund Balance	0	46,971	47,174	47,174	0.4%
Total	\$1,225,816	\$1,257,477	\$1,763,712	\$1,535,525	22.1%
Expenses					
Fire Protection	\$1,222,796	\$1,257,477	\$1,763,712	\$1,535,525	22.1%
Total	\$1,222,796	\$1,257,477	\$1,763,712	\$1,535,525	22.1%

CONOVER RURAL FIRE PROTECTION SERVICE DISTRICT**Fund 355**

	2021/22 Actual	2022/23 Current	2023/24 Requested	2023/24 Recommended	Percent Change
Revenues					
Tax Rate	0.1100	0.1100	0.1150	0.0800	-27.3%
Property Tax	\$131,745	\$136,067	\$190,134	\$141,225	3.8%
Interest on Investments	(12,775)	0	0	0	0.0%
Fund Balance	0	17,881	131,767	131,767	636.9%
Total	\$118,970	\$153,948	\$321,901	\$272,992	77.3%
Expenses					
Fire Protection	\$0	\$0	\$0	\$0	0.0%
Capital	\$0	\$153,948	\$321,901	\$272,992	77.3%
Total	\$0	\$153,948	\$321,901	\$272,992	77.3%

OXFORD FIRE PROTECTION SERVICE DISTRICT**Fund 356**

	2021/22 Actual	2022/23 Current	2023/24 Requested	2023/24 Recommended	Percent Change
Revenues					
Tax Rate	0.0650	0.0650	0.0650	0.0610	-6.2%
Property Tax	\$366,936	\$358,336	\$507,392	\$509,184	42.1%
Interest on Investments	(3,898)	0	0	0	0.0%
Fund Balance	0	97,000	0	0	0.0%
Total	\$363,038	\$455,336	\$507,392	\$509,184	11.8%
Expenses					
Fire Protection	\$348,208	\$455,336	\$507,392	\$509,184	11.8%
Total	\$348,208	\$455,336	\$507,392	\$509,184	11.8%

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

	2021/22 Actual	2022/23 Current	2023/24 Requested	2023/24 Recommended	Percent Change
Revenues					
Tax Rate	0.1300	0.1300	0.1004	0.0840	-35.4%
Property Tax	\$3,367,406	\$3,376,619	\$4,099,901	\$3,644,547	7.9%
Interest on Investments	(18,407)	0	0	0	0.0%
Fund Balance	0	249,000	326,652	326,652	31.2%
Total	\$3,348,999	\$3,625,619	\$4,426,553	\$3,971,199	9.5%
Expenses					
Fire Protection	\$3,185,311	\$3,625,619	\$4,426,553	\$3,971,199	9.5%
Total	\$3,185,311	\$3,625,619	\$4,426,553	\$3,971,199	9.5%

BANDYS FIRE PROTECTION SERVICE DISTRICT

Fund 358

	2021/22 Actual	2022/23 Current	2023/24 Requested	2023/24 Recommended	Percent Change
Revenues					
Tax Rate	0.1150	0.1150	0.0820	0.0785	-31.7%
Property Tax	\$921,652	\$890,987	\$988,242	\$988,519	10.9%
Interest on Investments	(5,053)	0	0	0	0.0%
Fund Balance	0	0	0	0	0.0%
Total	\$916,599	\$890,987	\$988,242	\$988,519	10.9%
Expenses					
Fire Protection	\$860,146	\$890,987	\$988,242	\$988,519	10.9%
Total	\$860,146	\$890,987	\$988,242	\$988,519	10.9%

MAIDEN FIRE PROTECTION SERVICE DISTRICT

Fund 359

	2021/22 Actual	2022/23 Current	2023/24 Requested	2023/24 Recommended	Percent Change
Revenues					
Tax Rate	0.0750	0.1053	0.0890	0.0720	-31.6%
Property Tax	\$275,565	\$368,161	\$466,130	\$401,067	8.9%
Interest on Investments	(4,629)	0	0	0	0.0%
Fund Balance	0	40,000	0	0	0.0%
Total	\$270,936	\$408,161	\$466,130	\$401,067	-1.7%
Expenses					
Fire Protection	\$243,078	\$408,161	\$466,130	\$401,067	-1.7%
Total	\$243,078	\$408,161	\$466,130	\$401,067	-1.7%

CLAREMONT FIRE PROTECTION SERVICE DISTRICT

Fund 360

	2021/22 Actual	2022/23 Current	2023/24 Requested	2023/24 Recommended	Percent Change
Revenues					
Tax Rate	0.1100	0.1300	0.1182	0.0925	-28.8%
Property Tax	\$402,150	\$462,914	\$581,495	\$483,964	4.5%
Interest on Investments	(2,903)	0	0	0	0.0%
Total	\$399,247	\$462,914	\$581,495	\$483,964	4.5%
Expenses					
Fire Protection	\$382,982	\$462,914	\$581,495	\$483,964	4.5%
Total	\$382,982	\$462,914	\$581,495	\$483,964	4.5%

CATAWBA FIRE PROTECTION SERVICE DISTRICT

Fund 361

	2021/22 Actual	2022/23 Current	2023/24 Requested	2023/24 Recommended	Percent Change
Revenues					
Tax Rate	0.1300	0.1300	0.1275	0.1070	-17.7%
Property Tax	\$284,616	\$273,697	\$403,749	\$360,309	31.6%
Interest on Investments	(1,695)	0	0	0	0.0%
Fund Balance	0	0	0	0	0.0%
Total	\$282,921	\$273,697	\$403,749	\$360,309	31.6%
Expenses					
Fire Protection	\$356,268	\$273,697	\$403,749	\$360,309	31.6%
Total	\$356,268	\$273,697	\$403,749	\$360,309	31.6%

LONG VIEW FIRE PROTECTION SERVICE DISTRICT

Fund 362

	2021/22 Actual	2022/23 Current	2023/24 Requested	2023/24 Recommended	Percent Change
Revenues					
Tax Rate	0.0830	0.1130	0.0798	0.0755	-33.2%
Property Tax	\$35,006	\$47,526	\$50,047	\$50,047	5.3%
Interest on Investments	(902)	0	0	0	0.0%
Total	\$34,104	\$47,526	\$50,047	\$50,047	5.3%
Expenses					
Fire Protection	\$34,275	\$47,526	\$50,047	\$50,047	5.3%
Total	\$34,275	\$47,526	\$50,047	\$50,047	5.3%

NEWTON FIRE PROTECTION SERVICE DISTRICT

Fund 363

	2021/22 Actual	2022/23 Current	2023/24 Requested	2023/24 Recommended	Percent Change
Revenues					
Tax Rate	0.1300	0.1500	0.1500	0.1010	-32.7%
Property Tax	\$777,894	\$875,967	\$1,294,752	\$929,466	6.1%
Interest on Investments	(2,018)	0	0	0	0.0%
Fund Balance	0	0	68,809	68,809	0.0%
Total	\$775,876	\$875,967	\$1,363,561	\$998,275	14.0%
Expenses					
Fire Protection	\$778,829	\$875,967	\$1,363,561	\$998,275	14.0%
Total	\$778,829	\$875,967	\$1,363,561	\$998,275	14.0%

COOKSVILLE FIRE PROTECTION SERVICE DISTRICT

Fund 365

	2021/22 Actual	2022/23 Current	2023/24 Requested	2023/24 Recommended	Percent Change
Revenues					
Tax Rate	0.0750	0.0750	0.0542	0.0540	-28.0%
Property Tax	\$133,999	\$129,919	\$149,877	\$150,838	16.1%
Interest on Investments	(2,955)	0	0	0	0.0%
Total	\$131,044	\$129,919	\$149,877	\$150,838	16.1%
Expenses					
Fire Protection	\$136,203	\$129,919	\$149,877	\$150,838	16.1%
Total	\$136,203	\$129,919	\$149,877	\$150,838	16.1%

HICKORY RURAL FIRE PROTECTION SERVICE DISTRICT

Fund 369

	2021/22 Actual	2022/23 Current	2023/24 Requested	2023/24 Recommended	Percent Change
Revenues					
Tax Rate	0.1500	0.1500	0.1500	0.1250	-16.7%
Property Tax	\$705,300	\$696,724	\$968,125	\$850,141	22.0%
Interest on Investments	(1,291)	0	0	0	0.0%
Fund Balance	0	26,474	43,602	43,602	64.7%
Total	\$704,009	\$723,198	\$1,011,727	\$893,743	23.6%
Expenses					
Fire Protection	\$700,419	\$723,198	\$1,011,727	\$893,743	23.6%
Total	\$700,419	\$723,198	\$1,011,727	\$893,743	23.6%

ALL FIRE PROTECTION SERVICE DISTRICTS

	2021/22 Actual	2022/23 Current	2023/24 Requested	2023/24 Recommended	Percent Change
Revenues					
Average Tax Rate	0.1019	0.1115	0.0994	0.0833	-25.2%
Property Tax	\$9,486,007	\$9,873,341	\$12,695,243	\$11,276,519	14.2%
Interest on Investments	(63,613)	0	0	0	0.0%
Fund Balance	0	451,677	641,572	641,572	42.0%
Total	\$9,422,394	\$10,325,018	\$13,336,815	\$11,918,091	15.4%
Expenses					
Fire Protection	\$9,097,931	\$10,205,244	\$13,014,914	\$11,645,099	14.1%
Capital	0	153,948	321,901	272,992	77.3%
Total	\$9,097,931	\$10,359,192	\$13,336,815	\$11,918,091	15.0%

The recommended budget sets seven of the districts at their respective revenue neutral tax rates and seven at rates above their revenue neutral tax rates. Six districts will apply fund balance towards capital purchases. The requested rates above were based on values and appeals allowances provided to the districts at the beginning of the budget process. The recommended budget is based on updated values and appeals reflective of each district's actual experience.

RESCUE SQUADS FUND

BUDGET HIGHLIGHTS

RESCUE SQUADS FUND

	2021/22 Actual	2022/23 Current	2023/24 Requested	2023/24 Recommended	Percent Change
Revenues					
Interest on Investments	(\$11,736)	\$0	\$0	\$0	0.0%
Prior Year Ad Valorem	844,892	1,123,970	1,300,000	1,188,970	5.78%
Fund Balance	0	93,653	113,207	0	0.0%
Total	\$833,156	\$1,217,623	\$1,413,207	\$1,188,970	-2.35%
Expenses					
Property & General Liability	\$116,970	\$117,000	\$117,000	\$117,000	0.00%
Accounting Services	8,400	7,000	7,000	7,000	0.00%
Catawba Operating	178,998	225,020	297,804	233,420	3.73%
Catawba Capital	23,255	50,000	115,000	15,000	-70.00%
Claremont Operating	188,998	230,020	280,020	238,820	3.83%
Claremont Capital	23,255	50,000	0	0	0.0%
Maiden Operating	168,498	186,613	223,935	197,268	5.71%
Maiden Capital	23,255	0	50,000	50,000	0.0%
Maiden West - Operating	184,398	261,970	272,448	261,970	0.00%
Maiden West - Capital	23,255	90,000	50,000	0	0.0%
Rescue Squads Equipment Reserve	0	0	0	68,492	0.0%
Total	\$939,282	\$1,217,623	\$1,413,207	\$1,188,970	-2.35%

The budget increases county funding for Rescue Squads by \$65,000 to provide increased operating funds for Catawba, Claremont, and Maiden squads and \$65,000 in capital to replace the HVAC at Catawba Rescue and add a QRV for a 3rd EMT at Maiden Rescue. The budget also adds \$68,492 to the Rescue Squads Equipment Reserve towards future capital replacement needs.

BACKGROUND

Rescue Squads, unlike Fire Protection Service Districts, are not legally eligible to levy specific tax rates and therefore rely on the County for annual funding appropriations. 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.

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.

911 COMMUNICATIONS CENTER

DEPARTMENT DESCRIPTION

911 Communications
33.00 FTEs
\$3,025,532

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

	2021/22 Actual	2022/23 Current	2023/24 Requested	2023/24 Recommended	Percent Change
Revenue					
Miscellaneous	29,790	28,658	29,518	29,518	3.0%
Other Sources	8,985	0	0	0	0%
General Fund	2,112,126	2,703,935	2,996,014	2,996,014	10.8%
Total	\$2,150,901	\$2,732,593	\$3,025,532	\$3,025,532	10.7%
Expenses					
Personal Services	\$1,976,239	\$2,538,173	\$2,784,227	\$2,784,227	9.7%
Supplies & Operations	165,677	194,420	241,305	241,305	24.1%
Capital	8,985	0	0	0	0%
Total	\$2,150,901	\$2,732,593	\$3,025,532	\$3,025,532	10.7%
Employees					
Permanent	33.00	33.00	33.00	33.00	0.0%
Hourly	1.08	2.38	1.94	1.94	-18.5%
Total	34.08	35.38	34.94	34.94	-1.2%

The budget includes funding to cover planned compensation and static overtime increases. Repair & Maintenance costs increased to pay for the annual maintenance for the VHF Simulcast System.

PERFORMANCE MEASUREMENT

Fiscal Year 2023/24 Outcomes	Mid-Year FY 22/23	Actual FY 21/22	Actual FY 20/21
1. To ensure citizens receive prompt emergency and public safety assistance, the Communications Center will answer at least 90 percent of all emergency calls within 10 seconds.	On Target 97.25 percent	Achieved 95.19 percent	Achieved 94.80 percent
2. Maintain a 65 second or less average dispatch time on all emergency calls throughout the County. The National Emergency Number Association recommends a 90 second dispatch time, and the national average is 75 to 110 seconds, depending on the areas' protocol and procedures.	On Target 51.56 seconds	Achieved 52.47 seconds	Achieved 57.11 seconds

EMERGENCY TELEPHONE SYSTEM FUND

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

BUDGET HIGHLIGHTS

EMERGENCY TELEPHONE SYSTEM FUND

Fund 202

	2021/22 Actual	2022/23 Current	2023/24 Requested	2023/24 Recommended	Percent Change
Revenue					
911 Reimbursement	\$675,787	\$864,091	\$414,094	\$475,312	-45.0%
Interest	(42,629)	0	0	0	0.0%
From General Fund	22,509	0	0	0	0.0%
Secondary PSAP 911-Hickory	45,734	115,609	65,410	65,410	-43.4%
Secondary PSAP 911-Newton	19,047	23,560	12,197	12,197	-48.2%
Total	\$720,448	\$1,003,260	\$491,701	\$552,919	-44.9%
Expenses					
Supplies & Operations	464,173	409,169	360,407	360,407	-11.9%
Capital	26,299	242,000	0	0	0%
Reserves/Future Expenditures	0	352,091	131,294	192,512	-45.3%
Total	\$490,472	\$1,003,260	\$491,701	\$552,919	-44.9%

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. Reserves/Future Expenditures are budgeted to balance the revenue projected by the NC 911 Board based on its funding formula. The decrease in funding is driven by capital expenses in the prior fiscal year and a reduction in annual state funding due to full implementation of the ESI Net phone system funded directly by the State.

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. LNMC's primary objectives are centered on boater safety and environmental issues with the majority of funds used to maintain the roughly 142 navigational aids on the lake.

BUDGET HIGHLIGHTS

OTHER PUBLIC SAFETY

Organization: 270050

	2021/22 Actual	2022/23 Current	2023/24 Requested	2023/24 Recommended	Percent Change
Revenues					
Federal	\$484,956	\$0	\$0	\$0	0%
General Fund	219,372	305,071	297,593	247,593	(0)
Total	\$704,328	\$305,071	\$297,593	\$247,593	-18.8%
Expenses					
BJA 2019 Drug Court Disc Grant	\$170,918	\$0	\$0	\$0	0%
BJA COSSAP Grant	255,307	0	0	0	0%
BJA Treatment Court	70,078	0	0	0	0%
Civil Air Patrol	405	405	405	405	0.0%
Conflict Resolution Center	15,101	15,059	14,032	14,032	-6.8%
Court Services - Repay	157,519	204,607	198,156	198,156	-3.2%
EHA Monitoring	0	50,000	50,000	0	0%
Lake Norman Marine Commission	35,000	35,000	35,000	35,000	0.0%
Total	\$704,328	\$305,071	\$297,593	\$247,593	-10.0%

Court Services – Repay (\$6,451 decrease): The budget includes decreased funding based on the cost of services versus mediation revenue.

Lake Norman Marine Commission (same as prior year): The budget includes the same level of funding as prior year.

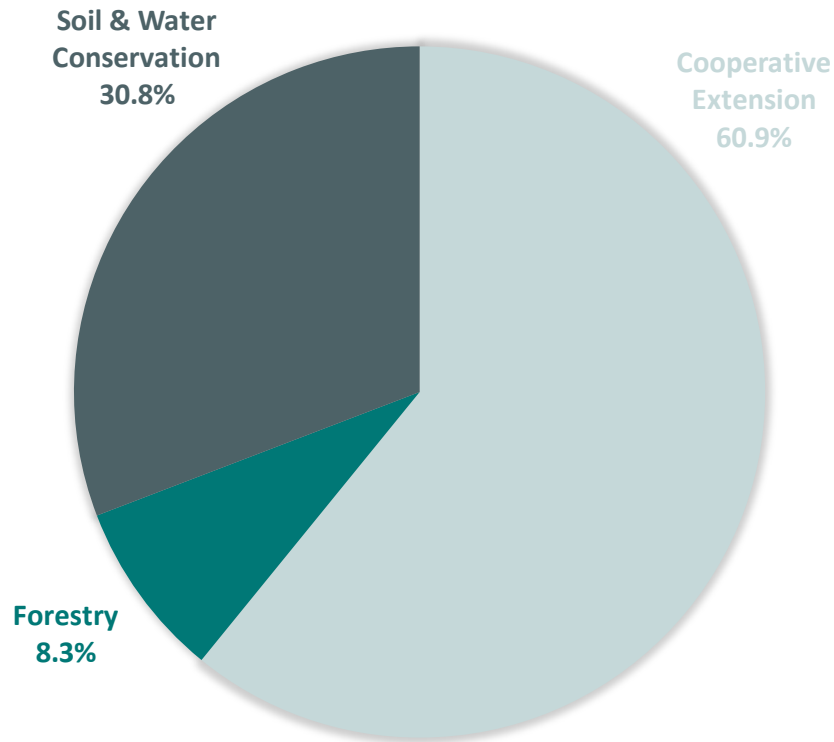
Conflict Resolution Center – (\$1,027 decrease): The budget includes decreased funding based on the cost of services versus mediation revenue.

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



ENVIRONMENTAL QUALITY

The Environmental Quality function consists of Cooperative Extension Services, Soil and Water Conservation, and Forestry. This function's budget is \$987,894 or 0.3 percent of the total expenditures for the fiscal year, \$912,894 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
\$601,364

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

	2021/22 Actual	2022/23 Current	2023/24 Requested	2023/24 Recommended	Percent Change
Revenues					
Local	\$0	\$0	\$11,600	\$11,600	0%
Miscellaneous	\$24,845	\$30,000	\$30,000	\$30,000	0.0%
Other Sources	\$9,960	\$0	\$0	\$0	0%
General Fund	449,170	474,519	0	559,764	18.0%
Total	\$483,975	\$504,519	\$41,600	\$601,364	19.2%
Expenses					
Personal Services	\$67,465	\$93,240	\$170,632	\$170,632	83.0%
Supplies & Operations	371,745	411,279	430,732	430,732	4.7%
Capital	9,960	0	0	0	0.0%
Total	\$449,170	\$504,519	\$601,364	\$601,364	19.2%
Employees					
Permanent	1.00	1.00	2.00	2.00	100.0%
Hourly	1.14	1.14	1.14	1.14	0.0%
Total	2.14	2.14	3.14	3.14	46.7%

The budget increase is due to the addition of a previously grant funded Juntos Program Manager position, a highly successful program to support at-risk Hispanic youth, partially funded by Catawba County Schools.

PERFORMANCE MEASUREMENT

AGRICULTURE

Fiscal Year 2023/24 Outcomes	Mid-Year FY 22/23	Actual FY 21/22	Actual FY 20/21
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.	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. 80 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.	Not on Target Due to staff turnover.	Achieved	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 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. 80 percent of farmers will increase their knowledge which will be measured by surveys. Data will be	Not on Target Due to staff turnover.	Achieved	New Outcome Fiscal Year 2021/22

collected by a 4 to 6-month follow-up call or a farm visit to measure changes made on the farms due to the information received at this events. Additionally, to educate Catawba County livestock farmers about the vaccines which are necessary to maintain good growth in calves and health for the whole cow herd, one meeting will be hosted by NC Cooperative Extension. A review of vaccines and what they protect the cattle from and a discussion on any new vaccines, their value and cost effectiveness for the cattle producer. Eighty percent of farmers will increase their knowledge which will be measured by surveys. Data will be collected through a 4 to 6-month follow-up call or a farm visit to measure changes made on the farms due to the information received at this events.			
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.	On Target	Achieved	Not Achieved Due to COVID-19.
5. In support of local foods development and support of the county visioning strategy, Cooperative Extension will further work to increase awareness of Catawba County local foods. We will focus on increasing the purchase of local foods through a Local Foods Cooking Class series which will source from farmers and provide people with a \$10 bag of produce. This program will	New Outcome Fiscal Year 2023/24		

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.			
6. Providing educational credits for local green industry professionals to help increase knowledge of equipment and technology and pesticide science through facilitation of training sessions in Catawba County. At least 2-4 pesticide and/or landscape contractor continuing education credits will be available through training sessions for participants.	On Target	Achieved	Achieved
7. A pesticide education program will be organized and provided for county farmers, landscapers, and others. Some programs will serve specific certification categories, while others will 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.	New Outcome Fiscal Year 2023/24		
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.	New Outcome Fiscal Year 2023/24		
9. An effort to combat fire ant issues in Catawba County will include fire ant presentations to the public in the libraries, to agricultural professionals in recertification classes, and to civic organizations. Fire ant control articles will also be provided to local news outlets, and on our webpage.	New Outcome Fiscal Year 2023/24		
10. A series of educational videos will be produced and placed on-line involving education and promotion in the various subject matter areas of the	New Outcome Fiscal Year 2023/24		

Catawba County Cooperative Extension.	
---------------------------------------	--

LOCAL FOOD AND HEALTHY EATING

Fiscal Year 2023/24 Outcomes	Mid-Year FY 22/23	Actual FY 21/22	Actual FY 20/21
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.	On Target	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 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	On Target	Achieved	Achieved

50% of participants in home preservation will report an increased ability to store more produce for home consumption.			
---	--	--	--

YOUTH AND 4-H

Fiscal Year 2023/24 Outcomes	Mid-Year FY 22/23	Actual FY 21/22	Actual FY 20/21
13. 200 youth ages 5-18 will improve their life and leadership skills and gain new subject matter knowledge as a result of participating in long-term 4-H units and programs and skill-building competitive programs. 25 adult and teen volunteers will provide leadership. mentorship, and educational programs for youth involved in these clubs. 50% of participating youth will show skill and knowledge gains based on evaluations and participation in skill building activities and competitive programs.	On Target	Achieved	Achieved
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 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.	On Target	Achieved	Not Achieved
15. 60 middle and high school students and their families will gain knowledge,	New Outcome Fiscal Year 2023/24		

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.	
---	--

SOIL & WATER CONSERVATION

DEPARTMENT DESCRIPTION

SOIL & WATER CONSERVATION
2.60 FTEs
\$229,444

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

	2021/22 Actual	2022/23 Current	2023/24 Requested	2023/24 Recommended	Percent Change
Revenues					
State	\$27,316	\$309,716	\$309,319	\$26,919	-91.3%
Other Sources	4,855	0	0	0	0%
General Fund	156,504	215,675	305,765	202,525	-6.1%
Total	\$188,675	\$525,391	\$615,084	\$229,444	-56.3%
Expenses					
Personal Services	\$177,949	\$203,446	\$218,139	\$218,139	7.2%
Supplies & Operations	\$5,871	\$321,945	\$396,945	11,305	-96.5%
Capital	4,855	0	0	0	0.0%
Total	\$188,675	\$525,391	\$615,084	\$229,444	-56.3%
Employees					
Permanent	2.60	2.60	2.60	2.60	0.0%
Hourly	0.00	0.00	0.00	0.00	0.0%
Total	2.60	2.60	2.60	2.60	0.0%

The decrease is driven by an accounting shift where revenues and expenses associated with the newly established stream debris removal program are no longer budgeted within this department; instead, these funds are budgeted in a special revenue fund.

PERFORMANCE MEASUREMENT

SOIL & WATER CONSERVATION

Fiscal Year 2023/24 Outcomes	Mid-Year FY 22/23	Actual FY 21/22	Actual FY 20/21
1. To provide timely customer service to Catawba County residents and landowners by providing them with technical assistance concerning the conservation of natural resources, 95 percent of initial site visits will occur within ten business days of request.	On Target 100%	Achieved 100%	Achieved 100%
2. To increase environmental literacy of soil and water conservation in Catawba County by 45% through various educational initiatives, including, but not limited to educational contests, presentations, professional development, community events and civic involvement. This increase will be measured based on evaluations submitted by participants.	On Target	Achieved Environmental literacy of natural resources conservation was increased by approximately 72%	Achieved Environmental literacy of natural resources was increased by more than 45%, with 16 Catawba County students advancing to state level competitions.

STREAM REHAB FUND

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

BUDGET HIGHLIGHTS

Stream Debris Removal Fund

Fund 285

	2021/22 Actual	2022/23 Current	2023/24 Requested	2023/24 Adopted	Percent Change
Revenues					
State	\$0	\$0	\$0	\$0	0%
From Gen. Fund	0	0	0	75,000	0%
Total	\$0	\$0	\$0	\$75,000	0%
Expenses					
Expenses	\$0	\$0	\$0	\$75,000	0%
Total	\$0	\$0	\$0	\$75,000	0%

The budget includes \$75,000 in local funds to provide matching funds for potential additional state grant funds.

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

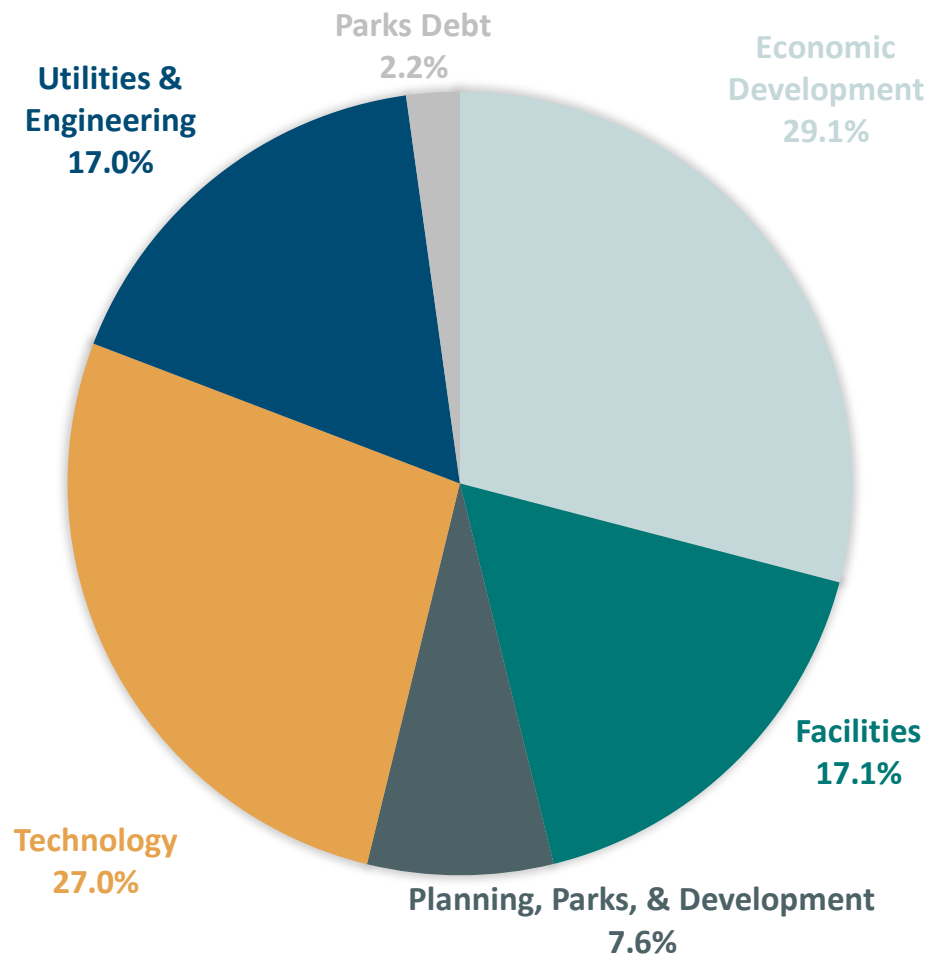
Organization: 330050

	2021/22 Actual	2022/23 Current	2023/24 Requested	2023/24 Recommended	Percent Change
Revenues					
Miscellaneous	\$5,700	\$5,400	\$5,400	\$5,400	0.0%
General Fund	59,420	69,242	76,686	76,686	10.8%
Total	\$65,120	\$74,642	\$82,086	\$82,086	10.0%
Expenses					
Supplies & Operations	\$65,120	\$74,642	\$82,086	\$82,086	10.0%
Total	\$65,120	\$74,642	\$82,086	\$82,086	10.0%

Contractually, Catawba County funds 40 percent of the total budget for Forestry, with the State of North Carolina funding the remaining 60 percent.

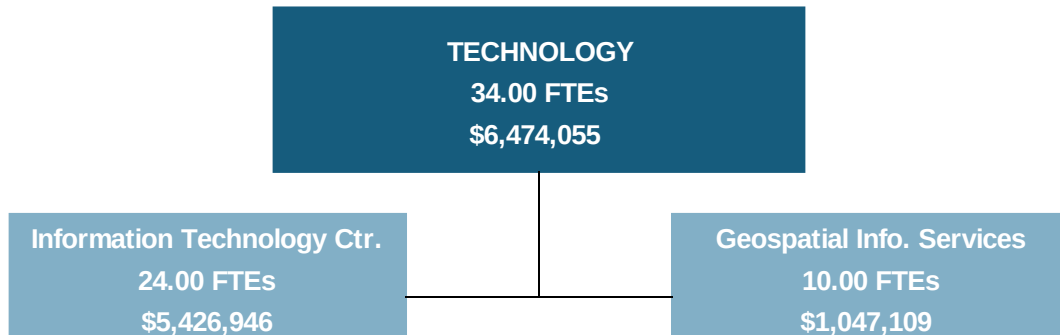
ECONOMIC & PHYSICAL DEVELOPMENT

The Economic & Physical Development function includes the Technology Department, Planning, Parks, and Development, 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 Center and Computerized Mapping. Utilities and Engineering includes Administration, Building Services, Permit Center, Plan Review, and Local Code Compliance. This function's budget is \$27,893,118 or 9.7 percent of the total expenditures, including related capital projects budgeted in general capital projects. The General Fund portion of the budget is \$25,988,118.



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

	2021/22 Actual	2022/23 Current	2023/24 Requested	2023/24 Recommended	Percent Change
Revenues					
Local	\$250,679	\$264,814	\$266,797	\$266,797	0.7%
Charges & Fees	25,815	23,020	23,580	23,580	2.4%
Indirect Cost	856,002	905,584	914,279	914,279	1.0%
Other Soruces	14,204	0	0	0	0%
General Fund	3,739,459	4,502,394	5,368,864	5,269,399	17.0%
Total	\$4,886,159	\$5,695,812	\$6,573,520	\$6,474,055	13.7%
Expenses					
Personal Services	\$2,941,863	\$3,431,323	\$3,729,598	\$3,640,355	6.1%
Supplies & Operations	1,930,092	2,264,489	2,843,922	2,833,700	25.1%
Capital	14,204	0	0	0	0%
Total	\$4,886,159	\$5,695,812	\$6,573,520	\$6,474,055	13.7%
Expenses by Division					
Information Technology Center (ITC)	\$4,138,888	\$4,810,034	\$5,505,943	\$5,426,946	12.8%
Geospatial Information Services (GIS)	747,271	885,778	1,067,577	1,047,109	18.2%
Total	\$4,886,159	\$5,695,812	\$6,573,520	\$6,474,055	13.7%
Employees					
Permanent	33.00	33.00	35.00	34.00	3.0%
Hourly	0.18	0.25	0.50	0.50	100.0%
Total	33.18	33.25	35.50	34.50	3.8%

The budget increase is driven by an additional GIS Technician position, maintenance agreement changes, IT equipment replacements, and planned salary and benefit changes.

PERFORMANCE MEASUREMENT

INFORMATION TECHNOLOGY CENTER (ITC)

Fiscal Year 2023/24 Outcomes	Mid-Year FY 22/23	Actual FY 21/22	Actual FY 20/21
1. To ensure the County's network remains secure and reliable, Technology will mitigate network security risks through establishing formal cyber security training for employees as well as constant monitoring with timely response and remediation within 24 hours upon notification of potential threats to the network.	On Target	Achieved	Achieved
2. To enhance productivity, ensure citizen access, and promote community engagement, Technology will provide a minimum	On Target 97 percent	Achieved 99 percent	Achieved 99.5 percent

of 99 percent network availability as measured by performance monitoring tools.			
3. To ensure customers are treated professionally and courteously, ITC will realize an average rating of no less than 94 percent satisfaction, as measured by random customer satisfaction surveys.	On Target Survey to be competed in Spring	Achieved 95 percent	Achieved 98 percent.
4. To help ensure maximum staff efficiency, 85 percent of service requests, excluding special projects, will be completed within two business days.	On Target 86 percent	Achieved 86 percent	Achieved 85.3 percent
5. To optimize resources and promote process improvement efforts, 90 percent of projects assigned to the project management team will be completed within the agreed upon timeframes outlined in the project plan agreement.	On Target 100 percent	Achieved 100 percent	Achieved 94 percent.
6. To enhance business operations, promote efficiencies, and maximize county investment in application development and software, Technology will assist departments in realizing a 15 percent savings in staff time or financial savings, or combination of both, in at least three major software applications.	On Target	Achieved	Achieved

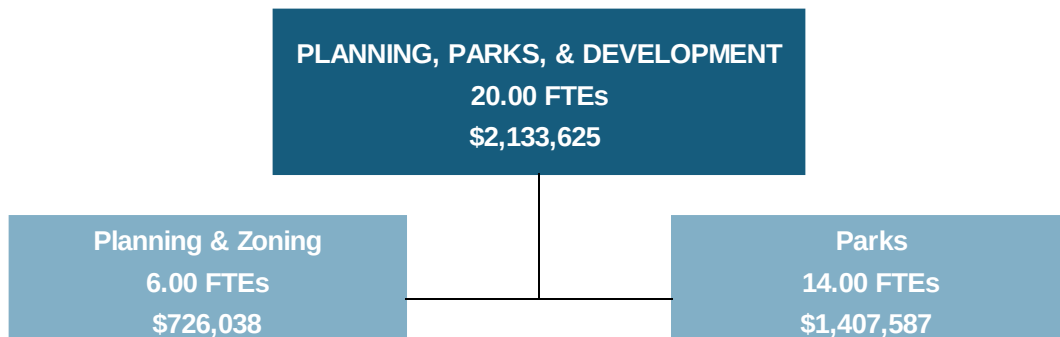
GEOSPATIAL INFORMATION SERVICES (GIS)

Fiscal Year 2023/24 Outcomes	Mid-Year FY 22/23	Actual FY 21/22	Actual FY 20/21
1. To support and enhance business operations and economic development, the geospatial information residing on the GIS Web sites will be available to stakeholders at least 99 percent of the time.	On Target 99 percent	Achieved 99 percent	Achieved 99 percent
2. To support countywide decision making for economic development, public safety, and other initiatives, staff will complete at least 97 percent of map and data requests from all sources within 24 hours of target deadline.	On Target 97 percent	Achieved 99 percent	Achieved 98 percent

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.	Not on Target Due to staffing and continued increases in the volume of work, 30% of deed transfers were completed within 15 business days of receipt from the Register of Deeds.	Not Achieved Due to staffing and continued increases in the volume of work, 6% of deed transfers were processed within 15 business days of receipt from the Register of Deeds.	Not Achieved 75 percent of deed transfers were processed within 15 business days. Staff turnover and volume of work attributed to this outcome result.
---	--	--	--

PLANNING, PARKS, & DEVELOPMENT

DEPARTMENT DESCRIPTION



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.

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.

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, PARKS, & DEVELOPMENT

Organizations: 420030 - 420040

	2021/22 Actual	2022/23 Current	2023/24 Requested	2023/24 Recommended	Percent Change
Revenues					
Permits & Fees	\$116,531	\$84,385	\$106,310	\$106,310	26.0%
Miscellaneous	0	600	600	600	0.0%
Other Sources	13,800	0	0	0	0%
General Fund	1,703,678	1,887,253	2,112,636	2,026,715	7.4%
Total	\$1,834,009	\$1,972,238	\$2,219,546	\$2,133,625	8.2%
Expenses					
Personal Services	\$1,328,627	\$1,700,915	\$1,835,868	\$1,834,947	7.9%
Supplies & Operations	408,031	271,323	315,678	\$298,678	10.1%
Capital	97,351	0	68,000	0	0%
Total	\$1,834,009	\$1,972,238	\$2,219,546	\$2,133,625	8.2%
Expenses by Division					
Planning & Zoning	\$528,599	\$657,500	\$731,038	\$726,038	10.4%
Parks	1,305,410	1,314,738	1,488,508	1,407,587	7.1%
Total	\$1,834,009	\$1,972,238	\$2,219,546	\$2,133,625	8.2%
Employees					
Permanent	19.00	20.00	21.00	20.00	0.0%
Hourly	5.80	5.56	3.66	5.13	-7.7%
Total	24.80	25.56	24.66	25.13	-1.7%

The budget includes annualized costs of implementing 7-day park operations and the opening of Mountain Creek Park. It also includes expenses towards increased metropolitan planning organization membership costs and planned salary and benefit changes.

PERFORMANCE MEASUREMENT

PLANNING

Fiscal Year 2023/24 Outcomes	Mid-Year FY 22/23	Actual FY 21/22	Actual FY 20/21
1. To increase the housing inventory of moderately priced (\$120,000-\$225,000) new or renovated residential housing stock in desired locations throughout the County, Planning will: a. Participate in WPCOG's Vacant and Substandard Housing Taskforce. b. Engage cities and WPCOG in local programs discussions to explore possibility of aligning housing policies, joint venture program investments, and market facilitation to facilitate public investments in neighborhood or infill revitalization initiatives, as appropriate.	On Target	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.			
---	--	--	--

PARKS

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

PARKS/HISTORIC PRESERVATION TRUST FUND

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

BUDGET HIGHLIGHTS

PARKS/HISTORIC PRESERVATION TRUST FUND

Fund 270

	2021/22 Actual	2022/23 Current	2023/24 Requested	2023/24 Recommended	Percent Change
Revenues					
Miscellaneous	(\$1,162)	\$0	\$0	\$0	0%
Charges & Fees	21,449	0	0	0	0%
Special Contingency	0	0	0	0	0%
Fund Balance	(20,287)	0	0	0	0%
Total	\$0	\$0	\$0	\$0	0%
Expenses					
Supplies & Operations	\$0	\$0	\$0	\$0	0%
Special Contingency	0	0	0	0	0%
Total	\$0	\$0	\$0	\$0	0%

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

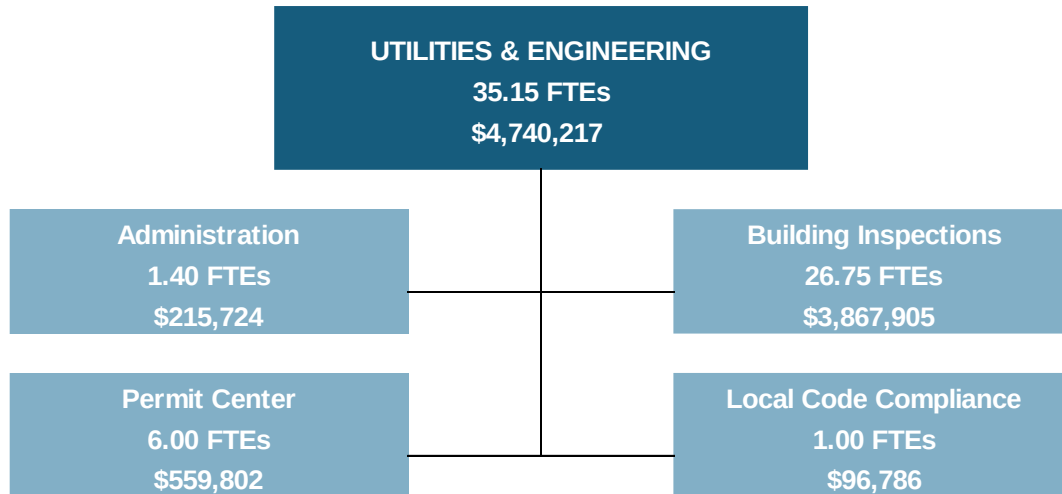
COMMUNITY DEVELOPMENT FUND

Fund 280

	2021/22 Actual	2022/23 Current	2023/24 Requested	2023/24 Recommended	Percent Change
Revenues					
Federal	\$22,528	\$0	\$0	\$0	0%
State	150,000	0	0	0	0%
Miscellaneous	244	0	0	0	0%
Fund Balance	0	0	0	0	0%
Total	\$172,772	\$0	\$0	\$0	0%
Expenses					
Supplies & Operations	\$140,634	\$0	\$0	\$0	0%
Total	\$140,634	\$0	\$0	\$0	0%

UTILITIES & ENGINEERING

DEPARTMENT DESCRIPTION



BUILDING SERVICES

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

PERMIT CENTER

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

LOCAL CODE COMPLIANCE

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

EROSION CONTROL

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

BUDGET HIGHLIGHTS

UTILITIES & ENGINEERING

Organizations: 430050 - 430300

	2021/22 Actual	2022/23 Current	2023/24 Requested	2023/24 Recommended	Percent Change
Revenues					
Charges & Fees	\$3,762,232	\$3,238,053	\$3,868,200	\$3,868,200	19.5%
Other Sources	25,886	0	0	0	0%
General Fund	(510,520)	775,997	872,017	872,017	12.4%
Total	\$3,277,598	\$4,014,050	\$4,740,217	\$4,740,217	18.1%
Expenses					
Personal Services	\$2,590,133	\$3,299,723	\$3,765,893	\$3,765,893	14.1%
Supplies & Operations	528,624	594,327	658,044	658,044	10.7%
Capital	158,841	120,000	216,280	216,280	80.2%
Transfer - Permit Software Upgrade	0	0	100,000	100,000	0%
Total	\$3,277,598	\$4,014,050	\$4,740,217	\$4,740,217	18.1%
Expenses by Division					
Administration	\$176,607	\$201,783	\$215,724	\$215,724	6.9%
Building Inspections	2,592,745	3,237,758	3,867,905	3,867,905	19.5%
Permit Center	431,148	483,441	559,802	559,802	15.8%
Local Code Compliance	77,098	91,068	96,786	96,786	6.3%
	\$3,277,598	\$4,014,050	\$4,740,217	\$4,740,217	18.1%
Employees					
Permanent	31.40	34.15	35.15	35.15	2.9%
Hourly	0.64	0.87	1.42	1.42	63.2%
Total	32.04	35.02	36.57	36.57	4.4%

Funds are included in the budget for one additional Building Services Official III position (funded by increased building permit revenue), which was approved by the Board during Fiscal Year 2022/23. The budget also includes funding to replace four vehicles, planned salary and benefit changes, and inflationary increases.

PERFORMANCE MEASUREMENT

BUILDING SERVICES

Fiscal Year 2023/24 Outcomes	Mid-Year FY22/23	Actual FY 21/22	Actual FY 20/21
1. Ensure customers receive quality customer service from Building Services Officials by: a. Performing requested inspections, not to exceed two-business day scheduling per North Carolina General Statute, or on the contractor's requested inspection date. b. Maintaining a substantiated complaint rate of less than 1 per 3,000 inspections performed. c. Responding to 98 percent of all customer service complaints within 24 hours.	Not on Target a. 56 days with requested inspections in excess of 2 days b. On Target c. On Target	Partially Achieved a. 46 days with requested inspections in excess of 2 days b. Achieved c. Achieved	Achieved
2. Provide timely plan review services by reviewing 97 percent of all commercial blueprints submitted for code compliance and contacting the applicant with the results within 10 working days. This will allow construction to begin quickly, thus, promoting Catawba County's economic development.	On Target Avg. 7.66 days	Achieved Avg. 6.55 days	Achieved
3. Ensure customers receive quality customer service from Plan Review officials by: a. Maintaining a substantiated complaint rate of less than 1 per 500 plans reviewed. b. Responding to 98 percent of all customer service complaints within 24 hours.	On Target	Achieved	Achieved
4. To provide quality service to property owners and/or tenants who request a safety inspection, Plan Review will review 100 percent of complete requests and contact the owner/tenant within two business days. These safety inspections are required by the State for businesses to receive certain licenses (i.e. day care, alcohol law enforcement) as	On Target 100 percent	Not Achieved 99.43 percent	Not Achieved 95.71 percent

well as for changes of use to an existing building or space.			
5. To control the cost of training and education, Building Services will provide at least 60 percent of all required Building Inspector training and certification locally. Surrounding jurisdictions will be invited to participate in these locally held trainings as well, serving to further drive down the cost to the County.	On Target	Achieved	Achieved
6. To protect the public welfare, Building Services will respond to 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.	On Target	Achieved	Achieved

PERMIT CENTER

Fiscal Year 2023/24 Outcomes	Mid-Year FY 22/23	Actual FY 21/22	Actual FY 20/21
1. Ensure customers receive quality customer service from the Permit Center by maintaining a substantiated complaint rate of less than 1 per 1,000 permits issued.	On Target	Achieved	Achieved
2. Maintain quality customer service by responding to 98 percent of all customer service complaints within 24 hours.	On Target	Achieved	Achieved

EROSION CONTROL

Fiscal Year 2023/24 Outcomes	Mid-Year FY 22/23	Actual FY 21/22	Actual FY 20/21
1. Provide timely plan review services by reviewing 100 percent of all complete sedimentation and erosion control plans within 10 working days. Meeting this outcome will expedite the plan review and permitting process, thereby promoting Catawba County's economic development.	On Target Average review period of 4.0 days	Achieved Average review period of 5.23 days	Achieved Average review period of 4.15 days.

2. Ensure citizens receive quality customer service from Erosion Control staff by: a. Maintaining a substantiated complaint rate of less than 1 per 50 erosion control plans reviewed. b. Responding to 98 percent of all customer service complaints within 24 hours.	On Target	Achieved 0 substantiated complaints received	Achieved 0 substantiated complaints received.
3. In accordance with the Watershed Protection District Section 44-434 of the Unified Development Ordinance; 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.	On Target 1 stormwater plan has been reviewed with an average of 6.0 days	Achieved 3 stormwater plans have been reviewed with an average review time of 5.24 days.	Achieved No new storm water plans received during this fiscal year.

LOCAL CODE COMPLIANCE

Fiscal Year 2023/24 Outcomes	Mid-Year FY 22/23	Actual FY 21/22	Actual FY 20/21
1. Ensure citizens receive quality customer service from Local Code Compliance staff by responding to 98 percent of all customer complaints within 24 hours.	On Target	Achieved	Achieved
2. Code Compliance will open a minimum of 325 new cases for investigation.	On Target 138 new cases for investigation	Achieved 446 new cases for investigation	Achieved 372 new cases for investigation

WATER & SEWER ADMINISTRATION

DEPARTMENT DESCRIPTION

WATER AND SEWER ADMINISTRATION
1 FTEs
\$3,422,000

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

	2021/22 Actual	2022/23 Current	2023/24 Requested	2023/24 Adopted	Percent Change
Revenues					
Sales Tax	\$0	\$0	\$1,291,000	\$1,322,000	0%
Local	\$1,281,715	\$1,065,000	\$1,500,000	\$1,500,000	40.8%
Permits & Fees	683,250	281,000	600,000	600,000	113.5%
Interest on Investments	(211,951)	0	0	0	0%
From General Fund	0	0	2,080,000	0	0%
Fund Balance	1,567,592	1,279,346	0	0	0%
Total	\$3,320,606	\$2,625,346	\$5,471,000	\$3,422,000	30.3%
Expenses					
Personal Services	\$130,755	\$142,746	\$152,837	\$152,837	7.1%
Supplies & Operations	977,703	1,064,375	1,361,441	\$1,061,441	-0.3%
Debt Service	5,028,215	549,475	582,980	582,980	6.1%
Future Expenses/Reserves	0	0	2,004,992	255,992	0%
Transfer to W&S Capital	250,000	868,750	1,368,750	1,368,750	57.6%
Transfer to Gen. Fund	384,000	0	0	0	0%
Transfer to Gen. Capital Proj.	5,290,500	0	0	0	0%
Enterprise Contra Accounts	(1,980,195)	0	0	0	0%
Total	\$10,080,978	\$2,625,346	\$5,471,000	\$3,422,000	30.3%
Employees					
Permanent	1.00	1.00	1.00	1.00	0.0%
Hourly	0.24	0.22	0.22	0.22	0.0%
Total	1.24	1.22	1.22	1.22	0.0%

The budget increase is driven by an increased transfer to the Water & Sewer Capital Fund to cover planned projects and planned compensation increases.

PERFORMANCE MEASUREMENT

WATER & SEWER ADMINISTRATION

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

WATER & SEWER CAPITAL PROJECTS

BUDGET HIGHLIGHTS

WATER & SEWER CAPITAL PROJECTS FUND

Fund 475

	2021/22 Actual	2022/23 Current	2023/24 Requested	2023/24 Recommended	Percent Change
Revenues					
Interest on Investments	(\$902,486)	\$0	\$0	\$0	0%
ARPA Subaward	0	0	1,510,000	1,510,000	0%
Transfer from ARPA Fund	11,539,000	500,000	0	0	0%
Transfer from W&S Fund	250,000	868,750	1,368,750	1,368,750	57.6%
Total	\$10,886,514	\$1,368,750	\$2,878,750	\$2,878,750	110.3%
Expenses					
Balls Creek Water	\$19,270	\$0	\$0	\$0	0%
Buffalo Shoals Road Water	\$0	500,000	0	0	0%
Maiden Loop Water	\$0	\$0	1,510,000	1,510,000	0%
East Maiden Road	135,964	0	0	0	0%
Hickory/Catawba Co. WW Treatment Plant	0	250,000	250,000	250,000	0%
Highway 16 Water	42,839	0	0	0	0%
Water Treatment Capacity Purchase	0	618,750	618,750	618,750	0.0%
Booster Pump Station for SF Rd & Hwy150	0	0	500,000	500,000	0%
Transfer to General Capital Projects	3,000,000	0	0	0	0%
Total	\$3,198,073	\$1,368,750	\$2,878,750	\$2,878,750	110.3%

The budget funds water and sewer projects as follows:

- Maiden Loop Water – ARPA funded project to extend water service on Buffalo Shoals Rd from Eastcliff Drive to Beal Rd, including water service to Eastcliff Subdivision and improve water quality for county residents in the area.
- Hickory-Catawba WWTP Future Expansion – This project builds funds for future upgrades/expansion to the WWTP.
- Water Treatment Capacity Purchase – This project provides funds to purchase additional Water treatment capacity.
- Booster Pump Station for SF Rd. & Hwy 150 – Modeling and design for new booster pump station (5,500 GPM @ 150 ft. capacity) for the new EST.

SECC WATER & SEWER DISTRICT 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 Fund is an enterprise fund established to account for operating expenses of the district

BUDGET HIGHLIGHTS

SECC WATER & SEWER DISTRICT

Fund 550

	2021/22 Actual	2022/23 Current	2023/24 Requested	2023/24 Recommended	Percent Change
Revenues					
Sales Tax	\$0	\$0	\$0	\$0	0%
Local	0	0	0	0	0%
Permits & Fees	0	0	0	0	0%
From W&S Oper. Fund (515)	0	0	0	0	0%
Total	\$0	\$0	\$0	\$0	0%
Expenses					
Supplies & Operations	\$0	\$0	\$0	\$0	0%
Transfers	0	0	0	0	0%
Total	\$0	\$0	\$0	\$0	0%

SECC WATER & SEWER DISTRICT CAPITAL FUND

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

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

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

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

BUDGET HIGHLIGHTS

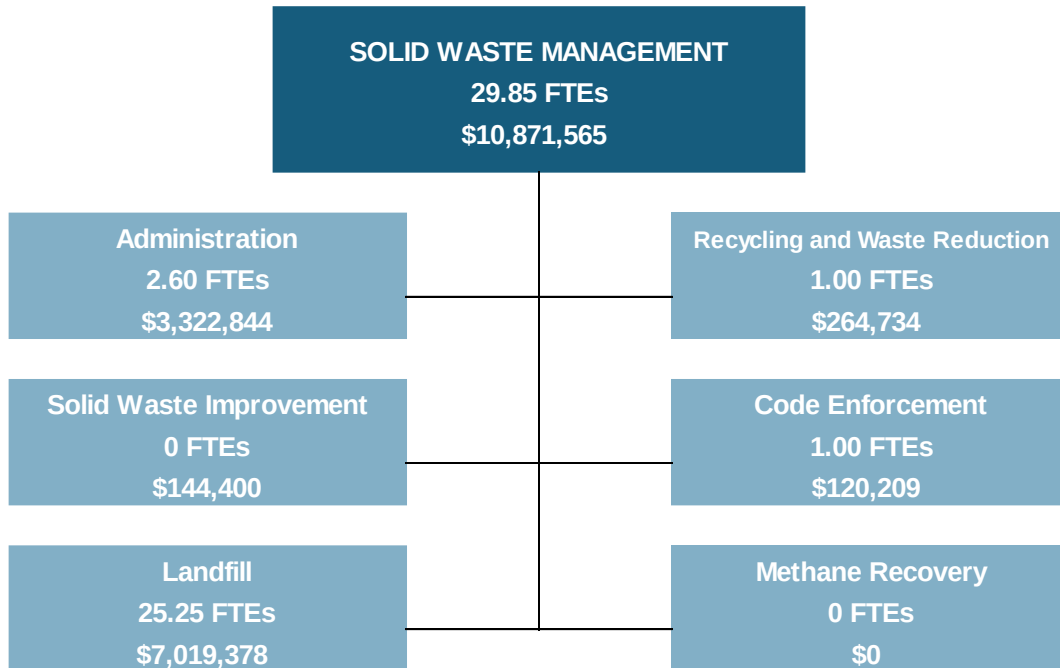
SECC WATER & SEWER DISTRICT CAPITAL FUND

Fund 450

	2021/22 Actual	2022/23 Current	2023/24 Requested	2023/24 Recommended	Percent Change
Revenues					
Sales Tax	\$0	\$0	\$0	\$0	N/A
Transfer from General Fund	0	0	0	0	N/A
Transfer from ARP Fund (291)	0	0	0	0	N/A
Transfer from Water & Sewer Oper (515)	0	0	0	0	N/A
Total	\$0	\$0	\$0	\$0	N/A
Expenses					
Hickory-Catawba WWTP Future Exp.	\$0	\$0	\$0	\$0	N/A
S NC 16 Water	0	0	0	0	N/A
Village Center PS Upgrade	0	0	0	0	N/A
Total	\$0	\$0	\$0	\$0	N/A

SOLID WASTE MANAGEMENT

DEPARTMENT DESCRIPTION



ADMINISTRATION

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

BUDGET HIGHLIGHTS

SOLID WASTE MANAGEMENT

Fund 525

	2021/22 Actual	2022/23 Current	2023/24 Requested	2023/24 Recommended	Percent Change
Revenues					
Taxes	\$439,249	\$360,000	\$385,000	\$385,000	6.9%
State	67,517	47,000	52,000	52,000	10.6%
Local	0	3,000	3,000	3,000	0.0%
Charges & Fees	8,971,914	7,634,544	8,540,375	8,423,735	10.3%
Miscellaneous	(447,966)	94,520	100,111	100,111	5.9%
Sale of Equipment	429,000	30,000	50,000	50,000	66.7%
Fund Balance	0	0	2,791,079	1,857,719	0%
Total	\$9,459,714	\$8,169,064	\$11,921,565	\$10,871,565	33.1%
Expenses					
Personal Services	\$2,045,995	\$2,223,449	\$2,410,811	\$2,410,811	8.4%
Supplies & Operations	3,290,418	3,840,146	4,312,354	4,312,354	12.3%
Capital	864,505	1,857,000	1,573,400	1,573,400	-15.3%
Contingency	0	48,469	0	0	0%
Enterprise Contra Accounts	(1,151,674)	100,000	100,000	100,000	0.0%
To Solid Waste Capital Fund	1,181,980	100,000	3,525,000	2,475,000	2375.0%
Total	\$6,231,224	\$8,169,064	\$11,921,565	\$10,871,565	33.1%
Expenses by Division					
Administration	\$1,927,186	\$955,676	\$4,372,844	\$3,322,844	247.7%
Recycling and Waste Reduction	167,859	260,072	264,734	264,734	1.8%
Solid Waste Improvement	682,942	121,400	144,400	144,400	18.9%
Code Enforcement	98,719	114,257	120,209	120,209	5.2%
Landfill	3,174,972	6,717,659	7,019,378	7,019,378	4.5%
Convenience Centers	3,214	0	0	0	0%
Methane Recovery	176,332	0	0	0	0%
Total	\$6,231,224	\$8,169,064	\$11,921,565	\$10,871,565	33.1%
Employees					
Permanent	29.60	28.85	29.85	29.85	3.5%
Hourly	0.10	0.29	0.29	0.29	0.0%
Total	29.70	29.14	30.14	30.14	3.4%

The budget increase is due to a \$2,475,000 transfer to the Solid Waste Capital Fund for capital projects and an additional position at the Landfill.

PERFORMANCE MEASUREMENT

SOLID WASTE MANAGEMENT

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

SOLID WASTE CAPITAL FUND

BUDGET HIGHLIGHTS

SOLID WASTE CAPITAL

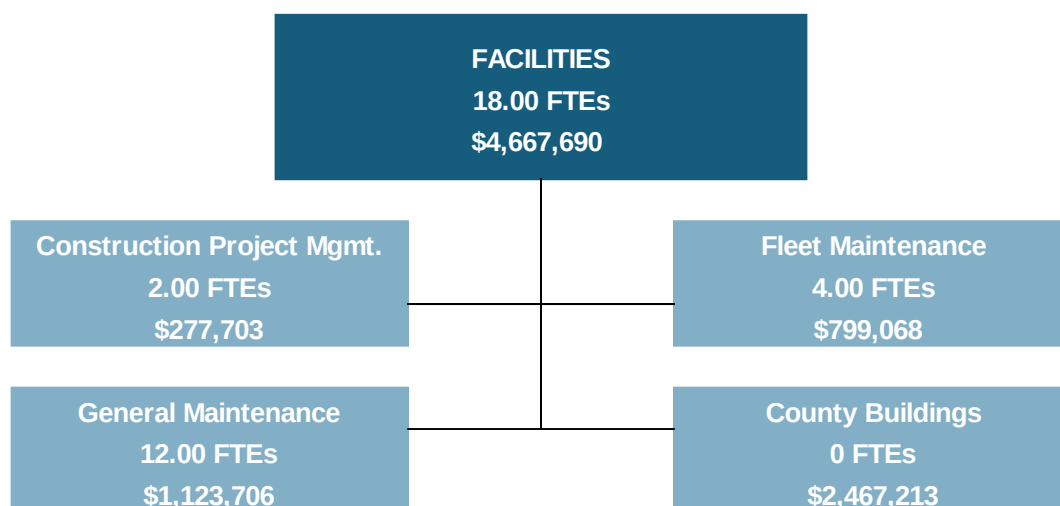
Fund 485

	2021/22 Actual	2022/23 Current	2023/24 Requested	2023/24 Recommended	Percent Change
Revenues					
Interest on Investments	(\$132,710)	\$0	\$0	\$0	0%
From Solid Waste Management Fund	1,181,980	100,000	3,275,000	2,475,000	2375.0%
Total	\$1,049,270	\$100,000	\$3,275,000	\$2,475,000	2375.0%
Expenses					
Subtitle D Cell Construction	\$0	\$100,000	\$500,000	\$500,000	400.0%
Treatment & Grinding Processing Area	0	0	1,000,000	1,000,000	0%
Sherrills Ford Convenience Center Improv.	0	0	1,000,000	200,000	0%
White Goods/Scrap Metal Pad	0	0	125,000	125,000	0%
Closure Project	0	0	650,000	650,000	0%
Bethany Church Rd. Landfill Cap Impr.	1,892,692	0	0	0	0%
Total	\$1,892,692	\$100,000	\$3,275,000	\$2,475,000	2375.0%

The budget includes:

- \$500,000 Subtitle D Cell Construction - This project funds the continuum of Subtitle D Cell Construction.
- \$1,000,000 Treatment & Grinding Processing Area – Relocation of the treatment & processing of tires, grinding, mulch & compost area due to closure of the C&D Landfill to provide for a safer and more accessible area for customers.
- \$200,000 to fund design for Sherrills Ford Convenience Center Improvements
- \$125,000 White Goods/Scrap Metal Pad - A concrete pad with concrete barriers on 3 sides to accommodate relocation of the white goods and scrap metals disposal area to better serve the citizens, citizen safety, permit compliance, and efficiency of operations. White goods and scrap metals must be placed together to allow for refrigeration removal, unloading and loading, with expenses recoverable through a White goods grant from the state white goods disposal tax.
- \$650,000 Closure Project - Funds are reserved for expenses needed to close the C&D Landfill and the next cell closure in the MSW Landfill.

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

	2021/22 Actual	2022/23 Current	2023/24 Requested	2023/24 Recommended	Percent Change
Revenues					
1/4 Cent Sales Tax	\$163,120	\$150,602	\$160,000	\$160,000	6.2%
Local	\$73,659	\$73,821	73,886	73,886	0.1%
Charges & Fees	2,658	2,500	2,500	2,500	0.0%
Miscellaneous	1,647	750	10,750	10,750	1333.3%
Other Soruces	10,048	0	0	0	0%
General Fund	3,594,071	4,008,868	4,514,359	4,420,554	10.3%
Total	\$3,845,203	\$4,236,541	\$4,761,495	\$4,667,690	10.2%
Expenses					
Personal Services	\$1,249,773	\$1,398,488	\$1,594,144	\$1,594,144	14.0%
Supplies & Operations	2,511,787	2,793,053	3,112,351	3,018,546	8.1%
Capital	83,643	45,000	55,000	55,000	22.2%
Total	\$3,845,203	\$4,236,541	\$4,761,495	\$4,667,690	10.2%
Expenses by Division					
Construction Project Management	148,846	170,191	277,703	277,703	63.2%
Fleet Maintenance	654,985	671,589	814,956	799,068	19.0%
General Maintenance	982,939	1,087,841	1,123,706	1,123,706	3.3%
County Buildings	2,058,433	2,306,920	2,545,130	2,467,213	6.9%
Total	\$3,845,203	\$4,236,541	\$4,761,495	\$4,667,690	10.2%
Employees					
Permanent	17.00	17.00	18.00	18.00	5.9%
Hourly	0.02	0.00	0.00	0.00	0.0%
Total	17.02	17.00	18.00	18.00	5.9%

The budget includes increases related to planned/previously approved salary and benefits changes, and inflationary costs increases in automotive parts, natural gas, and other contractual services.

PERFORMANCE MEASUREMENT

FLEET MAINTENANCE

Fiscal Year 2023/24 Outcomes	Mid-Year FY 22/23	Actual FY 21/22	Actual FY 20/21
1. Provide the proper care and maintenance of vehicles by: a. Scheduling and completing 98 percent of all preventive maintenance services within two working days of the scheduled service, as evidenced by work orders. b. Scheduling, diagnosing, and affecting repairs on 97 percent of all County vehicles within three working days, as evidenced by work orders.	On Target	Achieved	Achieved
2. Provide roadside emergency service to County owned vehicles during normal working hours (8:00 a.m. – 5:00 p.m., Monday – Friday), by: a. Responding to and repairing or recovering 99 percent of in-County roadside emergencies within two hours of notification, if parts are available and contracted towing service is responsive, as evidenced by work orders. b. Responding to and repairing or recovering 99 percent of out-of-County roadside emergencies within 12 hours of notification, if parts are available and contracted towing service is responsive, as evidenced by work orders.	On Target a. 100% b. 100%	Achieved a. 100% b. 100%	Achieved a. 100% b. 100%
3. Provide 24 hours, 365 days a year, on call roadside emergency service to County-owned vehicles after normal working hours, by: a. Responding to and repairing or recovering 98 percent of in-County roadside emergencies within two hours of notification, as evidenced by work orders. b. Responding to and repairing or recovering 98 percent of out-of-County roadside emergencies within 12 hours of notification, as evidenced by work orders	On Target a. 100% b. 100%	Achieved a. 100% b. 100%	Achieved a. 100% b. 100%

4. Provide adequate tire, parts, and fuel inventories by: a. Maintaining and monitoring, 99 percent of the time, tire inventory to provide tires for the repair or replacement as needed within two hours of the scheduled service, by spot checking inventory monthly. b. Maintaining and monitoring, 100 percent of the time, fuel inventory to assure fuel is available for all County owned/contracted vehicles, seven days a week, 365 days a year, as evidenced by departmental surveys. c. Maintaining and monitoring, 98 percent of the time, parts inventory to assure that necessary parts are available for the repair and maintenance of County owned/contracted vehicles, by spot checking inventory monthly.	On Target a. 99% b. 99% c. 99%	Achieved a. 99% b. 99% c. 99%	Achieved a. 100% b. 100% c. 100%
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.	On Target	Achieved	Achieved
6. Assist all departments with vehicle and driver management by advising, 100 percent of the time, each department of vehicle neglect or abuse.	On Target	Achieved	Achieved
7. Meet baseline expectation of 1,225 hours per employee for productive “wrench time”.	On Target	Achieved	Achieved

FACILITY MAINTENANCE

Fiscal Year 2023/24 Outcomes	Mid-Year FY 22/23	Actual FY 21/22	Actual FY 20/21
1. 97 percent of emergency situations will be responded to within one hour after notification, as evidenced by work orders, emergency work orders, emergency HVAC requests,	On Target 99%	Achieved 99%	Achieved

emergency electrical problems, and emergency plumbing problems.			
2. 95 percent of all telephone, electrical, and plumbing problems will be repaired within three working days of notification, as evidenced by work orders.	On Target 99%	Achieved 99%	Achieved
3. 98 percent of all routine maintenance and repairs will be completed within five working days, as evidenced by completed work orders.	On Target 99%	Achieved 98.9%	Achieved
4. Within 12 working days of notification, 98 percent of all road sign damage will be repaired and new road signs will be installed.	On Target 99%	Achieved 99%	Achieved

OTHER ECONOMIC & PHYSICAL DEVELOPMENT

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

BUDGET HIGHLIGHTS

OTHER ECONOMIC & PHYSICAL DEVELOPMENT

Organization: 420050

	2021/22 Actual	2022/23 Current	2023/24 Requested	2023/24 Recommended	Percent Change
Revenues					
Local	517,848	0	0	0	0%
General Fund	7,394,267	7,308,171	7,497,704	7,460,145	2.1%
Total	\$7,912,115	\$7,308,171	\$7,497,704	\$7,460,145	2.1%
Expenses					
Carolina Land & Lakes	\$10,000	\$10,000	\$10,000	\$10,000	0%
Chamber - Entrepreneur Support	7,500	7,500	10,000	7,500	0%
Chamber - Tourism Development	3,500	5,500	7,000	5,500	0%
Chamber - Veteran Recruitment (HKY4Vets)	8,000	6,000	6,000	6,000	0%
Convention & Visitors Bureau	20,000	20,000	30,000	20,000	0%
Economic Development Commission	734,246	363,036	376,044	376,044	3.6%
EDC - Apple	5,083,551	5,177,934	5,239,280	5,215,721	0.7%
EDC - Advanced Technology	0	0	19,694	19,694	0%
EDC - Axjo AB	20,104	31,913	0	0	0%
EDC - Bed, Bath & Beyond	45,035	48,963	48,963	48,963	0%
EDC - Cataler	0	73,370	150,075	150,075	104.5%
EDC - Corning	890,755	507,236	701,299	701,299	38.3%
EDC - DAE Systems	12,027	20,858	0	0	0%
EDC - Design Foundry	0	7,282	8,289	8,289	13.8%
EDC - Euromarket Design Inc	0	110,688	110,688	110,688	0%
EDC - GKN Driveline Maiden	501,711	502,598	113,759	113,759	-77.4%
EDC - People's Bank	5,978	0	0	0	0%
EDC - Poppelman Plastics	0	0	64,472	64,472	0%
EDC - Prysmian Cables & System	447,048	268,755	268,755	268,755	0%
EDC - Room & Board, Inc.	32,409	0	0	0	0%
EDC - Sherrills Furniture	0	11,000	26,000	26,000	136.4%
EDC - TC Corriher Implement	0	44,160	44,160	44,160	0%
EDC - WestRock Converting LLC	0	0	167,400	167,400	0%
NC Wildlife Commission	6,000	6,000	6,000	6,000	0%
WPCOG - Dues	70,221	70,808	74,672	74,672	5.5%
WPCOG - Water Resources Committee	13,530	14,070	14,654	14,654	4.2%
Sister Cities	500	500	500	500	0%
Total	\$7,912,115	\$7,308,171	\$7,497,704	\$7,460,145	2.1%

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

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

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

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

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

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

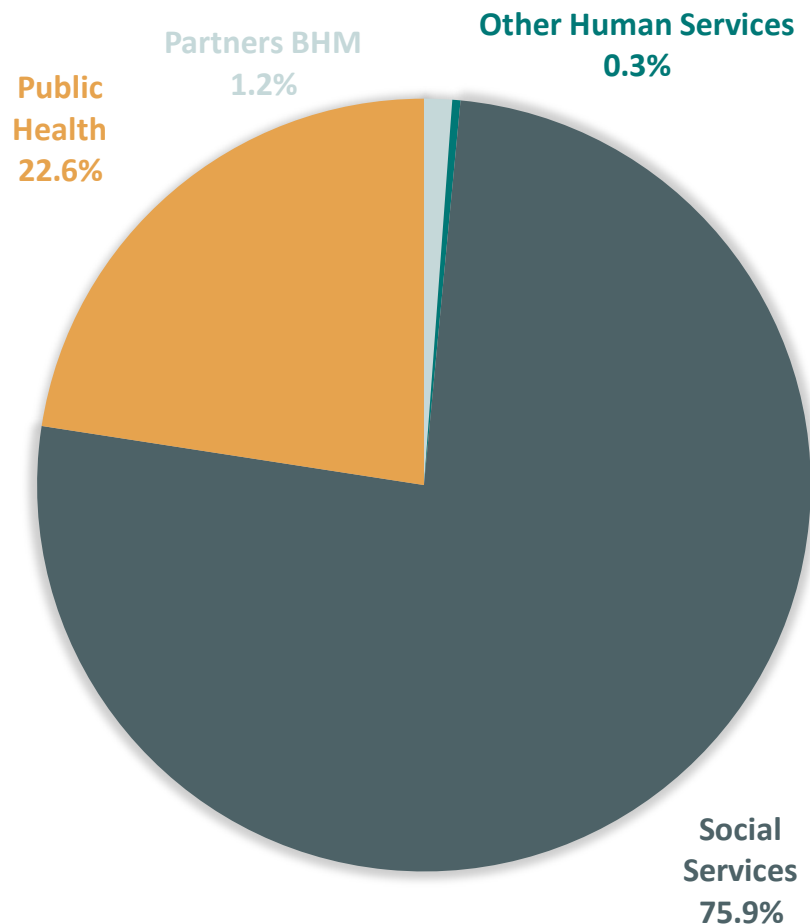
Funding for the Western Piedmont Council of Governments increased based on population increase and inflation.



HUMAN SERVICES

The Human Services' budget of \$58,550,847 is 20.4 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 \$44,459,816 support human needs, and Public Health is projected to expend \$13,207,031 for delivery and assurance of public health services. Other Human Resources include the Medical Examiner and is funded at \$200,000 this fiscal year. \$684,000 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 14-county MCO that includes Catawba, Burke, Cabarrus, Cleveland, 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

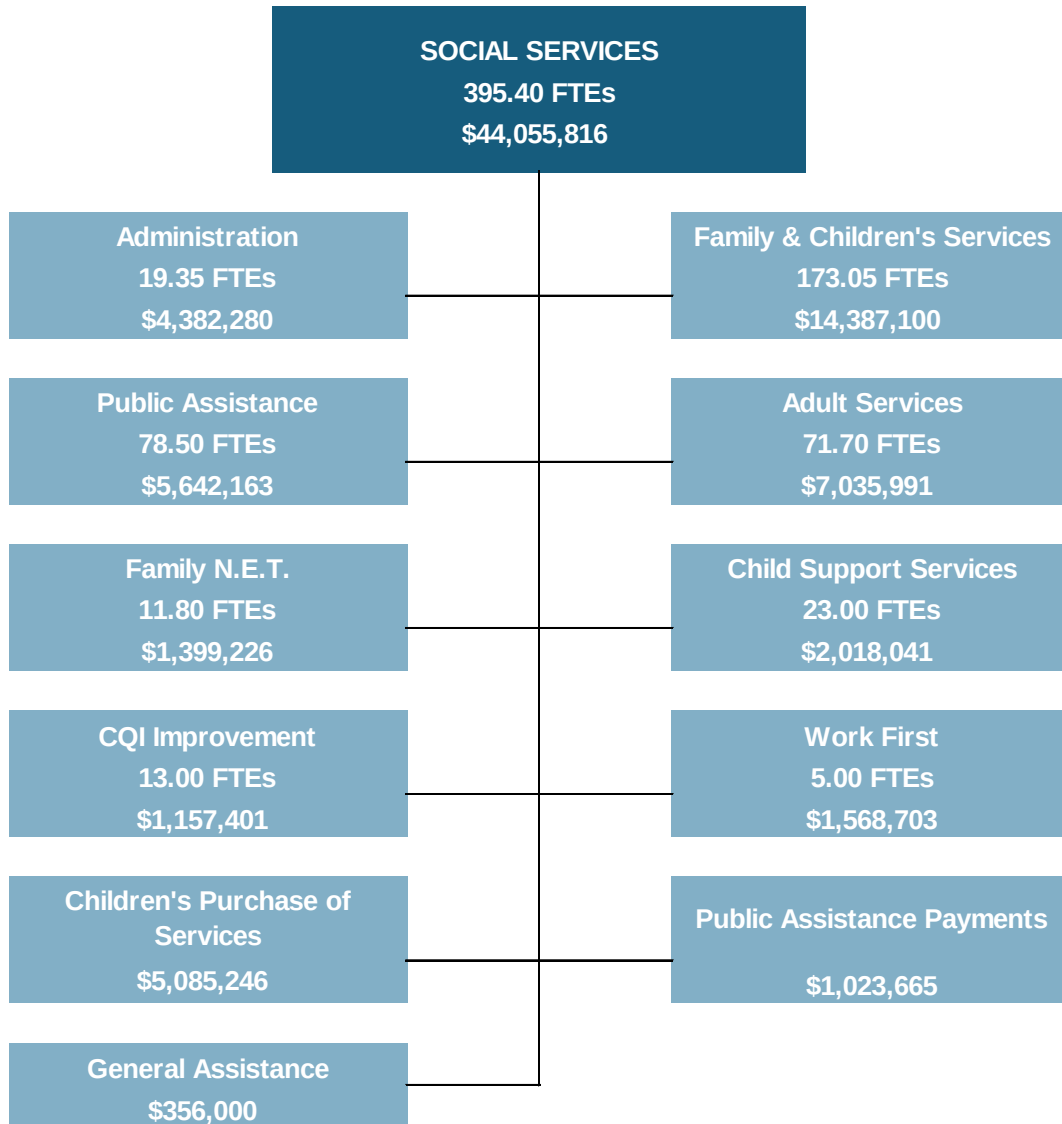
Organization: 530900

	2021/22 Actual	2022/23 Current	2023/24 Requested	2023/24 Recommended	Percent Change
Revenues					
ABC 5 Cents Per Bottle	\$72,518	\$55,500	\$75,000	\$75,000	35.1%
ABC Profits	208,574	70,000	84,000	84,000	20.0%
General Fund	400,426	524,500	525,000	525,000	0.1%
Total	\$681,518	\$650,000	\$684,000	\$684,000	5.2%
Expenses					
Mental Health Services	\$525,000	\$525,000	\$525,000	\$525,000	0%
Mental Health ABC Board Contract	156,518	125,000	159,000	159,000	27.2%
Total	\$681,518	\$650,000	\$684,000	\$684,000	5.2%

The budget maintains funding to Partners HM, as 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 \$159,000 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.

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.

Residential Services

To provide services that allow vulnerable children and adults to remain safely in their home whenever possible.

WORK FIRST

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

ADULT SERVICES

Adult Protective Services

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

Long Term Care

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

Senior Nutrition/In Home Services

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

Adult Medicaid

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

Medicaid Transportation

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

FAMILY SUPPORT**Child Support**

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

Food Assistance

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

Day Care

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

Back Pack

To provide weekend nourishment to students in Catawba County who are hungry on the weekends. The Program provides each child with dinners, lunches, breakfasts, and snacks each weekend throughout the school year.

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

	2021/22 Actual	2022/23 Current	2023/24 Requested	2023/24 Recommended	Percent Change
Revenues					
Federal	\$15,336,789	\$15,687,195	\$15,607,728	\$15,607,728	-0.5%
State	2,221,206	2,604,785	2,642,157	2,642,157	1.4%
Federal & State	4,213,168	4,835,434	4,649,066	4,649,066	-3.9%
Local	1,430,452	908,536	958,946	958,946	5.5%
Charges & Fees	53,076	110,650	60,600	60,600	-45.2%
Miscellaneous	195,495	357,230	468,630	468,630	31.2%
Transfers In	0	0	0	0	0%
Special Contingency	0	1,200,000	1,200,000	1,200,000	0.0%
Other Sources	101,192	0	0	0	0%
General Fund	10,915,727	16,772,070	18,468,689	18,468,689	10.1%
Total	\$34,467,105	\$42,475,900	\$44,055,816	\$44,055,816	3.7%
Expenses					
Personal Services	\$25,171,295	\$29,467,574	\$31,597,691	\$31,597,691	7.2%
Supplies & Operations	9,186,615	11,714,930	11,228,125	11,228,125	-4.2%
Capital	102,692	93,396	30,000	30,000	-67.9%
Special Contingency	0	1,200,000	1,200,000	1,200,000	0.0%
Total	\$34,460,602	\$42,475,900	\$44,055,816	\$44,055,816	3.7%
Expenses by Division					
Administration	\$2,567,135	\$4,177,045	\$4,382,280	\$4,382,280	4.9%
CQI-Quality Team	688,975	907,217	1,157,401	1,157,401	27.6%
Family & Childrens Services	12,967,182	14,530,894	14,387,100	14,387,100	-1.0%
Family Net	1,030,986	1,375,487	1,399,226	1,399,226	1.7%
Work First	2,275,149	2,032,135	1,568,703	1,568,703	-22.8%
Adult Services	5,061,631	6,261,871	7,035,991	7,035,991	12.4%
Public Assistance	4,156,650	4,799,671	5,642,163	5,642,163	17.6%
Child Support	1,609,172	1,901,669	2,018,041	2,018,041	6.1%
General Assistance	117,416	381,000	356,000	356,000	-6.6%
Public Assistance Payments	715,765	1,023,665	1,023,665	1,023,665	0.0%
Children's Purchase of Service	3,270,541	5,085,246	5,085,246	5,085,246	0.0%
Total	\$34,460,602	\$42,475,900	\$44,055,816	\$44,055,816	3.7%
Employees					
Permanent	395.40	395.40	395.40	395.40	0.0%
Hourly	6.83	7.84	8.34	8.34	6.4%
Total	402.23	403.24	403.74	403.74	0.1%

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

Outcome Achievements				
Fiscal Year	Total Outcomes	Achieved	Not Achieved	Success Rate
2021/22	56	53	3	95%
2020/21	49	46	3	94%
2019/20	53	48	5	91%
2018/19	41	38	2	93%
2017/18	49	49	0	100%
2016/17	57	56	1	98%

PERFORMANCE MEASUREMENT

ADMINISTRATION

Fiscal Year 2023/24 Outcomes	Mid-Year FY 22/23	Actual FY 21/22	Actual FY 20/21
1. \$100,000 or more in financial or time saving will be identified through the utilization of technology advancements, improved work procedures and cost saving initiatives. (Business Office)	On Target \$69,320 of financial or time savings.	Achieved \$103,769 of financial or time savings.	Achieved \$105,598 of financial or time savings.
2. 93% (27 of 30) of all quarterly clinical accreditation self-audits will pass all required program components.	On Target 100%	Achieved 100%	Achieved 100%
3. 50% (200/400-) of Social Services staff will participate in a Diversity Awareness event.	Not on Target 11%	Achieved 67%	Achieved 100%
4. 87% of children for whom an abuse, neglect or dependency petition is filed, both parents will be made aware of the process (served) within six months of filing the petition. (Legal)	On Target 100%	Achieved 100%	Achieved 93%

CQI QUALITY TEAM

Fiscal Year 2023/24 Outcomes	Mid-Year FY 22/23	Actual FY 21/22	Actual FY 20/21
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,	On Target 728 completed	Achieved 1,076 second part reviews	Achieved 559 completed

changes, terminations, denials, and targeted reviews.			
2. The County will ensure that 90% of Program Integrity claims are established within 180 days of the date of discovery.	On Target 100%	Achieved 100%	Achieved 100%

CHILD PROTECTIVE SERVICES (CPS)

Fiscal Year 2023/24 Outcomes	Mid-Year FY 22/23	Actual FY 21/22	Actual FY 20/21
1. 94% of all Child Protective Services history requests received from other states/counties will be fully completed within five business days of the request.	On Target 100%	Achieved 99%	New outcome in Fiscal Year 2021/22
2. The County will initiate 84% of all screened in reports within required timeframes. (MOU)	On Target 88%	Achieved 88%	Achieved 86%
3. 90% of all cases open to In-home services that have any type of restriction in place on a parent and/or caretaker will be staffed using the case restriction template within 60 days of the Investigation/Assessment case closure date	On Target 100%	New Outcome in FY 2022-23	
4. For all children who were victims of maltreatment during a 12-month period, no more than 13% received a subsequent finding of maltreatment. (MOU)	On Target 11%	Not Achieved 13.2%	New outcome in Fiscal Year 2021/22

CHILDREN'S DAY CARE

Fiscal Year 2023/24 Outcomes	Mid-Year FY 22/23	Actual FY 21/22	Actual FY 20/21
1. The County will process 95% of Child Care Subsidy applications within 30 calendar days of the application date.	On Target 100%	Achieved 99.7%	Achieved 99%

PREVENTION

Fiscal Year 2023/24 Outcomes	Mid-Year FY 22/23	Mid-Year FY 21/22	Actual FY 20/21
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	On Target 99%	Achieved 100%	Achieved 100%

determined by referral date and progress note. (ACE)			
--	--	--	--

FC TEAMS/FAMILY PRESERVATION

Fiscal Year 2023/24 Outcomes	Mid-Year FY 22/23	Actual FY 21/22	Actual FY 20/21
1. 93% (37 of 40) of youth ages 16-18 will participate in developing and completing their transitional living plans toward independence. (Foster Care)	On Target 100%	Achieved 100%	Achieved 99%
2. The County will ensure that 95% (3,900 of 4,200 visits) of all foster youth have face-to-face visits by the social worker each month. (MOU)	On Target 99%	Achieved 99%	Achieved 98%
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)	On Target 99%	Achieved 100%	Achieved 99%
4. Visitation Team members will average 30 hours of court-ordered visitation each per week and other work that reduces the 13.5 average weekly hours spent per Foster Care Social Worker.	On Target 34.51 hours	Achieved 31.68 hours	New Board Outcome Fiscal Year 2021/22
5. 90% (50 of 55) of children who have been in foster care for less than 12 months and who are placed with Catawba County Approved and Supported Resource Families will experience two or fewer placements. (Family Builders)	On Target 98%	Achieved 98%	Achieved 96%
6. 90% (53 of 59) of children adopted from foster care in Catawba County will have a finalized adoption decree within 120 days of the adoptive family's attorney filing the adoption petition, which is 60 days fewer than the State allows. (Family Builders)	On Target 92%	Achieved 92%	Achieved 93%
7. The County will ensure that of children who enter foster care in a 12-month period who are discharged within 12 months to reunification, kinship care, or guardianship, no more than 8.3% re-enter foster care within 12 months of discharge. (MOU)	On Target 0%	Achieved 0%	New Board Outcome Fiscal Year 2021/22
8. Increase the number of children exiting foster care for reunification from 20% to 25% by the end of the Fiscal Year.	On Target 25%	Achieved 25%	Achieved
9. License 4 new kinship families during the Fiscal Year.	On Target 2 new families	Achieved 13 new families	New Board Outcome

			Fiscal Year 2021/22
10. License 6 new foster (non-kinship, non-adoptive) families during the Fiscal Year.	On Target 5 new families	Achieved 11 newly licensed Foster Families	New Board Outcome Fiscal Year 2021/22

TEEN UP/HEART

Fiscal Year 2023/24 Outcomes	Mid-Year FY 22/23	Actual FY 21/22	Actual FY 20/21
1. 85% (90 of 112) of program participants who complete Teen Up programming will report an increase in protective factors based on pre and post survey. (Prevention-TEEN UP)	No Mid-Year Data Calculated at the end of the year.	Achieved 94%	Achieved 100%

POST ADOPTION STATE REGIONAL G

Fiscal Year 2023/24 Outcomes	Mid-Year FY 22/23	Actual FY 21/22	Actual FY 20/21
1. 90% (18 of 20) of families served through Post Adoption Services will report an increase in knowledge of the implication of childhood trauma as measured by self-report retrospective scaling questionnaire. (Post Care)	On Target 100%	Achieved 96%	Achieved 91%

FAMILYNET ADMINISTRATION

Fiscal Year 2023/24 Outcomes	Mid-Year FY 22/23	Actual FY 21/22	Actual FY 20/21
1. 85% (40 of 50) of children ages 3-17 who enter foster care will engage in treatment within 45 days of entering care through a comprehensive clinical assessment to provide needed interventions to address identified needs. (Clinical Services/Outpatient)	On Target 100%	Achieved 87%	Achieved 100%
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	On Target 93%	Achieved 100%	Achieved 100%

Questionnaire (SDQ). (Early Childhood Support Team)			
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.	No Mid-Year Data Calculated at the end of the year.	Achieved 100%	No Data to Report due to COVID-19

WORK FIRST

Fiscal Year 2023/24 Outcomes	Mid-Year FY 22/23	Actual FY 21/22	Actual FY 20/21
1. 98% (196 of 200) of all caretakers receiving Work First will participate in ensuring all educational and health needs of the child(ren) are being met.	On Target 100%	Achieved 100%	Achieved 100%
2. 97% (147 of 152) of audited cases will have service collaboration efforts with other components of service in the agency when a case is known to be shared.	On Target 100%	Achieved 100%	Achieved 100%
3. The County will process 95% of Work First applications within 45 days of receipt. (MOU)	On Target 100%	Achieved 100%	Achieved 100%
4. The County will process 95% of Work First recertifications no later than the last day of the current recertification period. (MOU)	On Target 100%	Achieved 99%	Achieved 97%

ADULT SERVICES

Fiscal Year 2023/24 Outcomes	Mid-Year FY 22/23	Actual FY 21/22	Actual FY 20/21
1. 96% (247 of 257) of adults with a disability and served by the Special Assistance In-Home and Community Alternatives Programs for Disabled Adults are able to remain in their homes. (Long Term Care)	On Target 99.2%	Achieved 97%	Achieved
2. 94% (15 of 16) of all concerns identified by the Adult Home Specialist do not escalate to noncompliance due to technical assistance and training. (Long Term Care)	On Target 100%	Achieved 100%	Achieved 100%

3. The County will complete 95% of APS evaluations involving allegations of abuse or neglect within 30 days of the report. (MOU)	On Target 100%	Achieved 99%	Achieved 99.7%
4. The County will complete 85% of APS evaluations involving allegations of exploitations within 45 days of the report. (MOU)	On Target 100%	Achieved 100%	Achieved 100%
5. 112,000 nutritious meals will be served by the Senior Nutrition Program to eligible Catawba County citizens age 60 years or older. (Senior Nutrition/In-Home)	On Target 68,114	Achieved 114,759	Achieved 120,231
6. The County will achieve 67% of current child support paid. (MOU)	On Target 68.78%	Achieved 69%	Not Achieved 68.88% Negatively impacted by COVID-19
7. The County will achieve 86% of child support cases that are under an order. (MOU)	On Target 90.91%	Achieved 92%	New Board Outcome Fiscal Year 2021/22
8. The County will achieve 94% of paternities established for children born out of wedlock. (MOU)	On Target 94%	Achieved 101%	Achieved 99.55%
9. The County will achieve 60% of cases that received a payment towards arrears. (MOU)	On Target 56.41%	Achieved 72%	New Board Outcome Fiscal Year 2021/22
10. The County will meet 94% of its annual goal of total child support collections.	On Target 47.08%	Achieved 96%	Achieved 103.64%

MEDICAID ADMINISTRATION

Fiscal Year 2023/24 Outcomes	Mid-Year FY 22/23	Actual FY 21/22	Actual FY 20/21
1. Family Medicaid applications will be processed in an average of -22 days compared to the state's requirement to process within 45 days.	Not on Target 24 days	Not Achieved 22 days	Achieved 18 days
2. 95% (4,932 of 5,192) of all Family Medicaid applications will be processed timely (within 45 days) compared to the state's requirement to process 90% of all applications timely.	On Target 96%	Achieved 98%	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 97%

4. The County will process 85% of Special Assistance for the Aged (SAA) applications within 45 calendar days of the application date. (MOU)	Not on Target 81%	Achieved 90%	Achieved 95%
5. The County will process 85% of Special Assistance for the Disabled (SAD) applications within 60 calendar days of the application date. (MOU)	On Target 88%	Achieved 98%	Achieved 93%

NUTRITION

Fiscal Year 2023/24 Outcomes	Mid-Year FY 22/23	Actual FY 21/22	Actual FY 20/21
1. The County will process 95% of regular FNS applications within 25 days from the date of the application. (MOU)	On Target 98%	Achieved 99%	Achieved 98.74% processed in an average of 5.54 days
2. The County will process 95% of expedited FNS applications timely (within 4 calendar days). (MOU)	On Target 97%	Achieved 99%	Achieved 99% processed in an average of 1 day
3. The County will ensure that 95% of FNS recertifications are processed on time, each month. (MOU)	On Target 99%	Achieved 99%	Achieved 99.77%
4. The County will process approved applications within 8 work days or less (as compared to the State/Federal goal of 25 days).	On Target 5.66 work day average	Achieved 4 work day average	Achieved 100% average of 4.41 days

PUBLIC ASSISTANCE ADMINISTRATION

Fiscal Year 2023/24 Outcomes	Mid-Year FY 22/23	Actual FY 21/22	Actual FY 20/21
1. The County will process 95% of Crisis Intervention Program (CIP) applications within one (1) business day for applicants with no heat or cooling source. (MOU)	On Target 100%	Achieved 99%	Achieved 97%
2. The County will process 95% of all Crisis Intervention Program (CIP) applications within two (2) business days of the application date for applicants who have a heat or cooling source. (MOU)	On Target 98.4%	Achieved 99%	Achieved 99%

GRETCHEN PEED SCHOLARSHIP FUND

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

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

BUDGET HIGHLIGHTS

GRETCHEN PEED SCHOLARSHIP FUND

Fund 260

	2021/22 Actual	2022/23 Current	2023/24 Requested	2023/24 Recommended	Percent Change
Revenues					
Donations	\$500	\$1,250	\$4,000	\$4,000	220%
Interest Earnings	(1,926)	250	0	0	0%
Fund Balance Applied	2,426	0	0	0	0%
Total	\$1,000	\$1,500	\$4,000	\$4,000	167%
Expenses					
Scholarships	\$1,000	\$1,500	\$4,000	\$4,000	167%
Total	\$1,000	\$1,500	\$4,000	\$4,000	167%

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

DSS REPRESENTATIVE PAYEE FUND

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

BUDGET HIGHLIGHTS

DSS REPRESENTATIVE PAYEE FUND					Fund 294
	2021/22 Actual	2022/23 Current	2023/24 Requested	2023/24 Recommended	Percent Change
Revenues					
State & Federal	\$258,123	\$400,000	\$400,000	\$400,000	0.0%
Total	\$258,123	\$400,000	\$400,000	\$400,000	0.0%
Expenses					
Supplies & Operations	\$283,171	\$400,000	\$400,000	\$400,000	0.0%
Total	\$283,171	\$400,000	\$400,000	\$400,000	0.0%

PUBLIC HEALTH

DEPARTMENT DESCRIPTION

PUBLIC HEALTH 117.50 FTEs \$13,207,031	
Administration 11.00 FTEs \$1,877,266	Clinical Services 25.40 FTEs \$2,844,172
Women, Infants, & Children 16.00 FTEs \$1,204,660	School Nurses 30.00 FTEs \$2,855,607
Child Health 6.70 FTEs \$245,168	Environmental Health 18.00 FTEs \$1,965,738
Maternal Health 0.00 FTEs \$142,732	Laboratory 1.25 FTEs \$154,357
Health Promotion & Strategy 2.00 FTEs \$306,300	Bioterrorism/Preparedness 0.75 FTEs \$92,841
Dental Health 0.00 FTEs \$11,100	CDC PH Infrastructure Grant 1.00 FTEs \$453,371
Pregnancy Care Management 4.40 FTEs \$481,010	OBCM Grant 1.00 FTEs \$96,255

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

MATERNAL HEALTH

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

CHILD HEALTH

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

Care Management for At-Risk Children (CMARC)

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

Early Childhood Support Team

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

School Health

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

PREPAREDNESS & RESPONSE

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

COMMUNITY & ADULT HEALTH

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

WOMEN, INFANTS, & CHILDREN (WIC)

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

BUDGET HIGHLIGHTS

PUBLIC HEALTH

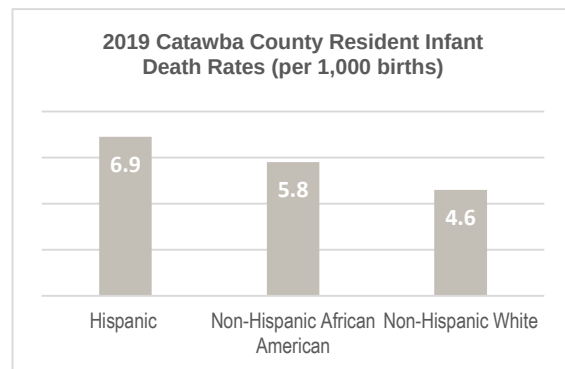
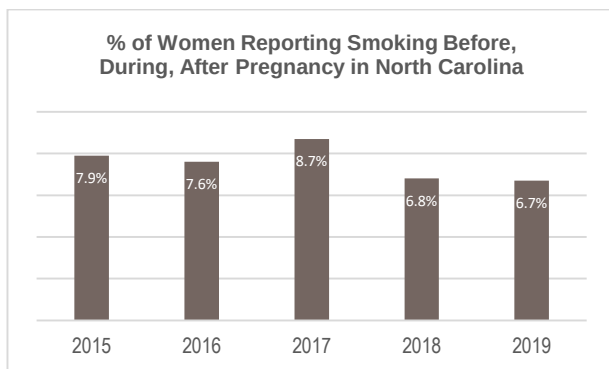
Organizations: 580050 - 580550

	2021/22 Actual	2022/23 Current	2023/24 Requested	2023/24 Recommended	Percent Change
Revenues					
Federal	\$1,821,229	\$93,465	\$482,965	\$846,336	805.5%
State	2,576,704	3,102,533	1,277,534	1,297,860	-58.2%
Federal & State	1,578,184	1,307,130	1,282,714	1,282,714	-1.9%
Local	885,972	843,816	806,065	806,065	-4.5%
Charges & Fees	1,607,533	1,266,400	1,246,400	1,246,400	-1.6%
Miscellaneous	11,262	16,720	78,844	53,839	222.0%
From Hospital Reserve	500,000	500,000	500,000	500,000	0.0%
Special Contingency	0	300,000	300,000	500,000	66.7%
Fund Balance	0	200,000	141,000	141,000	-29.5%
Other Sources	101,949	0	0	0	0%
General Fund	2,531,867	5,950,865	6,705,574	6,532,817	9.8%
Total	\$11,614,700	\$13,580,929	\$12,821,096	\$13,207,031	-2.8%
Expenses					
Personal Services	\$9,936,864	\$11,112,508	\$10,976,578	\$10,868,264	-2.2%
Supplies & Operations	1,499,366	2,168,421	1,544,518	1,838,767	-15.2%
Capital	173,277	0	0	0	0.0%
Special Contingency	0	300,000	300,000	500,000	66.7%
Total	\$11,609,507	\$13,580,929	\$12,821,096	\$13,207,031	-2.8%
Expenses by Division					
Administration	\$1,031,873	\$1,564,332	\$1,717,661	\$1,877,266	20.0%
Environmental Health	1,581,407	1,855,913	1,976,658	1,965,738	5.9%
Maternal Health	152,553	142,732	142,732	142,732	0.0%
Pregnancy Care Management	389,710	435,675	481,010	481,010	10.4%
Laboratory	133,864	146,251	154,357	154,357	5.5%
Child Health	209,416	228,772	245,468	245,168	7.2%
Care Coordination for Children	382,187	445,367	476,454	476,454	7.0%
School Nurses	3,596,634	3,796,401	2,959,429	2,855,607	-24.8%
Dental Health	11,734	10,100	11,100	11,100	9.9%
Bioterrorism/Preparedness	74,171	86,824	92,841	92,841	6.9%
OBCM Grant	79,136	90,302	96,255	96,255	6.6%
Healthy People/Carolinas	58,955	200,000	67,999	0	0%
Health Promotion & Strategy	431,106	291,375	415,608	306,300	5.1%
Clinical Services (fmr. Nurses/FP)	2,512,746	3,132,277	2,774,864	2,844,172	-9.2%
WIC	964,015	1,154,608	1,208,660	1,204,660	4.3%
CDC PH Infrastructure Grant	0	0	0	453,371	0%
Total	\$11,609,507	\$13,580,929	\$12,821,096	\$13,207,031	-2.8%
Employees					
Permanent	112.50	131.50	118.50	117.50	-10.6%
Hourly	4.46	4.46	8.99	8.99	101.6%
Total	116.96	135.96	127.49	126.49	-7.0%

The budget includes one new time-limited Clinical Health Nurse covered with State Agreement Addenda funds. Additionally, the budget removes funding for 15 temporary time limited positions approved during Fiscal Year 2021/22 through state funding.

PERFORMANCE MEASUREMENT

GOAL 1 – IMPROVE THE HEALTH AND WELLBEING OF WOMEN, INFANTS, CHILDREN, AND FAMILIES



<https://schs.dph.ncdhhs.gov/data/prams/survey.html>

<https://schs.dph.ncdhhs.gov/data/vital/ims/2019/2019rpt.html>

The health and wellbeing of women, infants, and families is a cornerstone to community health. Creating healthy beginnings through promoting positive pregnancies, births, and early childhood experiences provides a strong foundation for young children to grow into healthy adults.

Fiscal Year 2023/24 Outcomes	Mid-Year FY 22/23	Actual FY 21/22	Actual FY 20/21
1. 80% of clients served through CMHRP and CMARC not already enrolled in WIC will be contacted for WIC services.	On Target 100%	Achieved 100%	Achieved 96%
2. 90% of latent or active TB patients, and Family Planning patients that are identified as current tobacco users will be referred to the NC Quitline.	On Target 97%	Achieved 99%	Achieved 98%
3. 100% of identified violations related to the childcare center's safe sleep policy will receive appropriate technical assistance by the ECST nurse.	On Target 100%	Not Achieved No visitations due to COVID-19	Not Achieved No visitations due to COVID-19.
4. 90% of two-year-old children served by Public Health will have received age-appropriate immunizations	New Outcome Fiscal Year 2023/24		

based on the NC Immunization Branch's assessment	
5. 40% of pregnant women enrolled in WIC will begin receiving services in the first trimester of their pregnancy	New Outcome Fiscal Year 2023/24

GOAL 2 – STRENGTHEN CORE PUBLIC HEALTH FUNCTIONS TO PROTECT HEALTH AND ENSURE THE SAFETY OF THE COMMUNITY

A strong infrastructure is made up of people, programs, and policies that have the capacity to prevent public health emergencies; as well as mitigate and control the impact that communicable disease outbreaks, natural disasters, and other threats can have on the wellbeing of the community. With partners, Public Health works to ensure that staff are receiving training and diligently engaging in prevention-oriented work related to vaccinations, emergency preparedness, and responding to community needs related to communicable disease.

Social vulnerability refers to the resilience of communities when confronted by natural disasters or disease outbreaks. This index scores on a scale from 0 (lowest vulnerability) to 1 (highest vulnerability) using fifteen different Census-related indicators. As of 2018, Catawba County's current social vulnerability index score is 0.6885, indicating a moderate to high level of vulnerability (<https://svi.cdc.gov/map.html>).

Fiscal Year 2023/24 Outcomes	Mid-Year FY 22/23	Actual FY 21/22	Actual FY 20/21
6. 85% of reviewed onsite well and septic permits will require no revisions.	On Target 87%	Achieved 87%	Achieved 85%
7. 85% of eligible seventh-grade students will receive a Tdap booster and Meningococcal vaccine by the first day of school.	On Target 88%	Achieved 85%	Achieved 88%
8. 75% of FLI field assessments and file reviews of routine inspections will meet the state standard of "acceptable"(>85%).	On Target 100%	Achieved 100%	Achieved 100%
9. 85% of patients who begin treatment for latent TB will complete treatment within the recommended time frame.	On Target 100%	Achieved 100%	Achieved 100%
10. 75% of patients and participants will be screened for health-related social needs	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	New Outcome Fiscal Year 2023/24		
12. 85% of Family Planning patients without a primary care provider will receive a primary care referral	New Outcome Fiscal Year 2023/24		

OTHER HUMAN SERVICES

DEPARTMENT DESCRIPTION

Expenses associated with the Medical Examiner are housed in this section of the budget. Counties are required by statute to pay for Medical Examiner services and autopsy reports for County residents who die inside the County if the medical examiner, district attorney of the county, or any superior court judge request it. Deaths requiring an autopsy that occur outside a person's county of residence are entirely the funding responsibility of the State.

Per North Carolina General Statutes, fees for the Medical Examiner and autopsies currently are as follows:

- 130A-387 - For each investigation and prompt filing of the required report, the medical examiner shall receive a fee paid by the State. However, if the deceased is a resident of the county in which the death or fatal injury occurred, that county shall pay the fee. The fee shall be \$200.
- 130A-389 - A fee for the autopsy or other study shall be paid by the State. However, if the deceased is a resident of the county in which the death or fatal injury occurred, that county shall pay the fee. The fee shall be \$1,750.

BUDGET HIGHLIGHTS

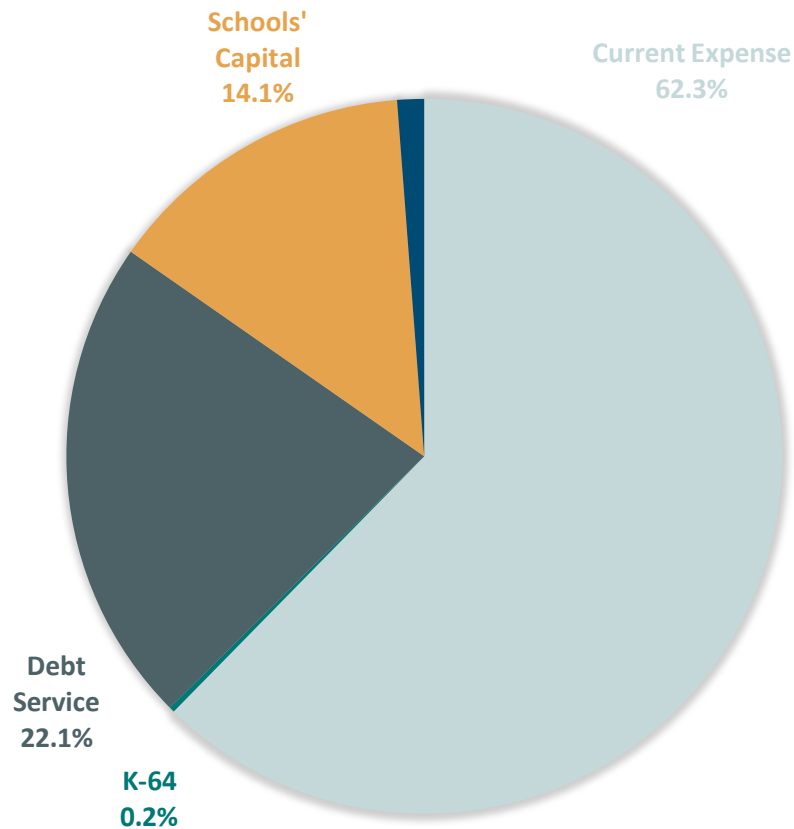
OTHER HUMAN SERVICES

Organization: 510050

	2021/22 Actual	2022/23 Current	2023/24 Requested	2023/24 Recommended	Percent Change
Revenues					
General Fund	\$178,950	\$200,000	\$200,000	\$200,000	0.0%
Total	\$178,950	\$200,000	\$200,000	\$200,000	0.0%
Expenses					
Medical Examiner	\$178,950	\$200,000	\$200,000	\$200,000	0.0%
Total	\$178,950	\$200,000	\$200,000	\$200,000	0.0%

EDUCATION

The County has budgeted \$78,387,417 or 27.4 percent of the total budget for education expense. This includes \$49,568,076 for current expenses for the three school districts and Catawba Valley Community College (CVCC), \$1,300,000 for the K-64 Initiative, and capital and construction expenses total \$10,343,007. The Debt Service amount for education is \$17,763,687. Public education is a major responsibility of County government. Additionally, the budget includes \$512,647 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

	2021/22 Actual	2022/23 Current	2023/24 Requested	2023/24 Recommended	Percent Change
Revenues					
1st 1/2% Sales Tax	\$7,105,062	\$6,490,000	\$7,472,000	\$7,472,000	15.1%
1st 1/2% Sales Tax - Food	839,623	820,000	872,000	\$872,000	6.3%
1/4 Cent Sales Tax	620,907	580,000	646,000	\$646,000	11.4%
General Fund	38,464,182	40,757,916	44,810,407	41,878,076	2.7%
Total	\$47,029,774	\$48,647,916	\$53,800,407	\$50,868,076	4.6%
Expenses					
Current Expense					
Catawba County Schools	\$28,467,734	\$29,631,129	\$32,651,066	\$31,165,876	5.2%
Hickory Public Schools	\$7,211,778	\$7,293,729	\$8,385,000	\$7,574,280	3.8%
Newton-Conover City Schools	\$5,212,402	\$5,415,873	\$5,930,875	\$5,570,376	2.9%
Catawba Valley Community College	\$4,837,860	\$5,007,185	\$5,533,466	\$5,257,544	5.0%
Subtotal	\$45,729,774	\$47,347,916	\$52,500,407	\$49,568,076	4.7%
K-64 Funding					
CVCC Scholarship Program	1,300,000	200,000	200,000	200,000	0.0%
Transfer to School Capital	0	1,100,000	1,100,000	1,100,000	0.0%
Subtotal	\$1,300,000	\$1,300,000	\$1,300,000	\$1,300,000	0.0%
Grand Total	\$47,029,774	\$48,647,916	\$53,800,407	\$50,868,076	4.6%

Pupil Allocation

	Catawba	Hickory	Newton-Conover	Total
Per Pupil				
Average Daily Membership (ADM)	15,677	3,810	2,802	22,289
ADM Change from Prior Fiscal Year	24	(43)	(59)	(78)
Per Pupil Funding Increase	\$95	\$95	\$95	\$95
Funding Change	1,534,747	280,551	154,503	\$1,969,801
<i>% Change</i>	5.2%	3.8%	2.9%	4.7%
County Base	\$1,770	\$1,770	\$1,770	\$1,770
Teacher Supplement	62	62	62	62
Technology	91	91	91	91
Available for Joint School Programs	65	65	65	65
County Per Pupil Total	\$1,988	\$1,988	\$1,988	\$1,988
Fines & Forfeitures (Fund 292)	23	23	23	23
Total Per Pupil	\$2,011	\$2,011	\$2,011	\$2,011
Total				
County Base	\$27,748,290	\$6,743,700	\$4,959,540	\$39,451,530
Teacher Supplement	971,974	236,220	173,724	1,381,918
Technology	1,426,607	346,710	254,982	2,028,299
Available for Joint School Programs	1,019,005	247,650	182,130	1,448,785
County Total	\$31,165,876	\$7,574,280	\$5,570,376	\$44,310,532
Fines & Forfeitures (Fund 292)	360,571	87,630	64,446	512,647
Total	\$31,526,447	\$7,661,910	\$5,634,822	\$44,823,179

The budget includes increased operating funding for public schools and CVCC of \$2,220,160 or 4.6 percent.

A \$95 per pupil increase (5%) is included for public schools in current expense funding, resulting in a per-pupil rate of \$1,988 and a total funding increase of \$1,969,801 or 4.65 percent.

A \$250,359 or 5 percent operating increase is included for CVCC current expense.

The budget also continues to provide \$200,000 in matching funds for the CVCC Scholars Program to fund scholarships for citizens to attend CVCC and \$1.1M toward future Chromebook replacements to maintain 1-to-1 technology throughout all public middle and high schools in Catawba County.

Consistent with Government Accounting Standards Boards (GASB) requirements, fines and forfeitures distributed to public schools are budgeted in a special revenue fund.

FINES & FORFEITURES FUND

The County receives funds from fines and forfeitures and distributes to the local school systems. These are pass-through funds, meaning all collections are distributed to the schools on an equal per pupil basis.

BUDGET HIGHLIGHTS

Fines & Forfeitures Fund

Fund 292

	2021/22 Actual	2022/23 Current	2023/24 Requested	2023/24 Recommended	Percent Change
Revenues					
Fines & Forfeitures	\$355,119	\$514,441	\$490,635	\$512,647	-0.3%
Total	\$355,119	\$514,441	\$490,635	\$512,647	-0.3%
Expenses					
Catawba County Schools	\$246,910	\$360,019	\$360,019	\$360,571	0.2%
Hickory Public Schools	62,550	88,619	85,616	87,630	-1.1%
Newton-Conover City Schools	45,209	65,803	45,000	64,446	-2.1%
Total	\$354,669	\$514,441	\$490,635	\$512,647	-0.3%

Schools' Capital Projects		Fund 420
	2023/24	2023/24
	Requested	Recommended
Revenues		
1st 1/2 cent Sales Tax (Restricted)	\$982,000	\$1,006,000
2nd 1/2% Sales Tax (Restricted)	\$6,630,000	\$6,790,000
1st 1/2 cent Sales Tax - Food (Unrestricted)	\$374,000	\$383,000
2nd 1/2% Sales Tax - Food (Unrestricted)	\$750,000	\$770,000
From General Fund	\$1,100,000	\$1,100,000
Public School Building Repair and Renovation Fund	\$500,000	\$500,000
Fund Balance Applied	\$5,643,232	\$767,694
From General Fund	\$0	\$0
Total	\$15,979,232	\$11,316,694
Expenses		
Catawba County Schools		
Maintenance Department Recommendations		
Fire Alarm Systems		
Blackburn Elementary School	\$190,000	\$190,000
River Bend Middle School	\$210,000	\$210,000
District-wide Security		
Cameras, parking lot bollards, etc.	\$200,000	\$200,000
Flooring		
Jacobs Fork Middle School - office flooring	\$35,000	\$35,000
St. Stephens Elementary School - 200/300 hallway	\$100,000	\$100,000
Lyle Creek Elementary School - 200/300 hallway	\$80,000	\$80,000
River Bend Middle School - media center	\$75,000	\$75,000
HVAC/Boilers/Chillers/Building Automation Systems		
Maiden Middle School	\$625,000	\$625,000
St. Stephens Elementary School	\$32,000	\$32,000
Tuttle Elementary School	\$35,000	\$35,000
Webb Murray Elementary School	\$100,000	\$100,000
LED Lights		
Football stadiums: Bandys, Fred T. Foard, Maiden High Schools	\$450,000	\$450,000
Maintenance Vehicles		
Two service trucks	\$140,000	\$140,000
Misc. Maintenance		
Elementary gym upgrades	\$25,000	
Sweetwater ECED 1927 building	\$45,000	
Balls Creek Elementary School	\$200,000	
CCS Annex	\$40,000	
Balls Creek Elementary School	\$35,000	
Painting		
Sherrills Ford Elementary School	\$100,000	\$100,000
Mt. View Elementary School	\$75,000	\$75,000
Maiden High School	\$150,000	\$150,000
Blackburn Elementary School	\$85,000	\$85,000
St. Stephens Elementary School	\$100,000	\$100,000
HM Arndt Middle School	\$60,000	\$60,000
Catawba Elementary School	\$100,000	
Mill Creek Middle School	\$25,000	
Snow Creek Elementary School	\$100,000	
Webb Murray Elementary School	\$65,000	

Schools' Capital Projects		Fund 420
	2023/24	2023/24
	Requested	Recommended
Paving		
St. Stephens Elementary School	\$344,000	\$344,000
Maiden Middle School	\$155,000	\$155,000
Sherrills Ford Elementary School	\$284,425	\$284,425
Bandys High School	\$100,000	\$100,000
Startown Elementary School	\$875,000	\$875,000
Phone/Intercom Systems		
Fred T. Foard High School & Mill Creek Middle School	\$25,000	\$25,000
Lyle Creek Elementary & St. Stephens Elementary Schools	\$100,000	\$100,000
Renovations		
Maiden Middle School	\$550,000	\$550,000
Fred T. Foard High School	\$100,000	\$100,000
Bunker Hill High School	\$120,000	\$120,000
Re-Roofing		
Maiden Middle School	\$440,000	\$440,000
Tennis Courts		
Bunker Hill High School - 6 courts	\$95,000	\$95,000
Building/Function Capital Requests		
Arndt Middle School		
Add stairs or concrete path from building to baseball field	\$75,000	
Add second entrance to staff parking lot	\$20,000	
Install soccer scoreboard & electricity	\$15,000	
Balls Creek Elementary School		
Replace carpet with tile 4th & 5th grade classrooms	\$57,600	
Bandys High School		
Add cover with lights for the drill pad/VIP parking area	\$100,000	
Replace carpet in media, counseling, & AP offices	\$60,000	
Replace outdated & broken student desks	\$45,600	
Renovate Blackbox theater	\$175,000	
Blackburn Elementary School		
Cover over new car rider line	\$70,000	
Bunker Hill High School		
Replace carpet in the front office and media center	\$40,000	
Replace floor in band hallway (re-tile) (band entryway)	\$2,500	
Renovate old field house	\$200,000	
Paint Cafeteria	\$30,000	
Gym Renovations	\$75,000	
Catawba Rosenwald EC		
Replace all gutters & downspouts throughout campus	\$35,000	
Pain outside & inside of buildings	\$165,000	
Challenger Early College High School		
Moveable tables (10-15)	\$15,000	
Claremont Elementary School		
Replace media center and remaining office carpet with tile or carpet squares	\$11,000	
Update PreK-1-2 Playground	\$25,000	
Clyde Campbell Elementary School		
LED school sign, installation, & wiring	\$25,000	
Lyle Creek Elementary School		
Add awning at the front of the building to cover car riders	\$70,000	

Schools' Capital Projects		Fund 420
	2023/24	2023/24
	Requested	Recommended
Add shower, wash & dryer	\$72,000	
Add playground equipment for older students, EC adaptive equipment & gaga pit	\$50,000	
Maiden High School		
Extend & finish fencing on back side of property	\$35,000	
Maiden Middle School		
Add covering for car riders	\$72,000	
Replace fencing	\$14,000	
Paint Arts Building	\$58,000	
Mt. View Elementary School		
Resurface track	\$15,000	
Extend covered walkway	\$65,000	
Oxford Elementary School		
Renovate 300 hall kitchen into a locker room with washer, dryer and shower	\$15,000	
Repair track and basketball court (fill cracks and sealcoat)	\$15,000	
Add insulation to Art/Drama Building	\$25,000	
Add & replace playground equipment	\$34,500	
River Bend Middle School		
Install a soccer scoreboard and electricity	\$15,000	
Renovate/remodel media center and recording studio including upgraded recording equipment and new carpet	\$20,000	
LED school sign, installation, & wiring	\$25,000	
Sherrills Ford E.S.		
Install gutters	\$5,000	
Replace interior & exterior doors in 400 hallway	\$24,000	
St. Stephens Elementary School		
Install shower	\$40,000	
St. Stephens High School		
Add covered area for ROTC target practice	\$78,000	
Startown Elementary School		
Add fence around lower field behind gym	\$27,000	
Tuttle Elementary School		
Painting (gym, special hallways, & cafeteria)	\$45,000	
Replace carpet in office area with tile or carpet squares	\$25,000	
Webb Murray E.S.		
Add fence between K-6 playground & parking lot	\$10,000	
Add outdoor classroom/picnic area with shelter	\$30,000	
Shade area for pre-K & K-6 playgrounds	\$22,000	
Install window decals/tint	\$2,000	
School's Construction Manager	\$45,000	\$45,000
Per Capita 15,677 @ \$52.00	\$873,582	\$815,204
Catawba County Schools Total	\$9,734,207	\$6,890,629
Hickory Public Schools		
Safety / Security		
Elevator Repairs	\$30,000	\$30,000
Viewmont Elementary School - Upgrade cameras	\$10,000	per capita
Grandview Middle School - Upgrade building security	\$50,000	\$50,000
Longview Elementary School - install fencing	\$50,000	\$50,000

Schools' Capital Projects		Fund 420
	2023/24	2023/24
	Requested	Recommended
Southwest Primary School - Repair sidewalks	\$87,827	\$87,827
Administration - install additional exterior lighting	\$7,500	per capita
Playground improvements (K-5)	\$112,500	\$112,500
Infrastructure / Efficiency		
Southwest Primary School - Replace Roof	\$975,914	\$975,914
Hickory High School - Replace Athletic Building	\$186,000	\$186,000
Hickory Career & Arts Magnet - Replace cafeteria HVAC RTU	\$133,500	\$0
Oakwood Elementary School - Replace HVAC (rooms B1 & B2)	\$50,000	\$0
Hickory High School - Replace Boilers	\$70,000	\$0
Oakwood Elementary School - Replace Boilers	\$75,000	\$0
Jenkins Elementary School - Replace Building Management System HVAC	\$23,000	\$0
Grandview Middle School - Seal/recondition parking lot	\$12,500	\$0
Northview Middle School - Replace carpeting office area	\$25,000	\$0
Viewmont Elementary School - Replace carpeting office area & media center	\$29,000	\$0
Hickory Career & Arts Magnet - Repair/replace cafeteria floor	\$19,500	\$0
Northview Middle School - Replace wall covering auditorium	\$40,000	\$0
Administration - Restroom renovations	\$25,000	\$0
Per Capita 3,810 @ \$52.00	\$197,652	\$198,120
Hickory Public Schools Total	\$2,209,893	\$1,690,361
Newton-Conover (in priority order)		
HVAC Upgrades & Replacements	\$400,000	\$400,000
Asbestos Abatement & Management	\$200,000	\$200,000
Technology Upgrades for Classrooms	\$50,000	\$50,000
Grounds Equipment	\$30,000	\$30,000
Systemwide Renovations Doors & Floors	\$60,000	\$60,000
Construction Manager	\$80,000	\$50,000
Per Capita 2,802 @ \$52.00	\$145,132	\$145,704
Newton-Conover City Schools Total	\$965,132	\$935,704
K-64 Chromebook Replacement Reserve	\$1,100,000	\$1,100,000
Catawba Valley Community College (in priority order)		
Maintenance Department Storage	\$150,000	\$150,000
Exterior Lights - Retrofit to LED	\$50,000	\$50,000
Cosmetology	\$205,000	\$205,000
General Renovations	\$145,000	\$145,000
Construction Project Manager	\$50,000	\$50,000
Main Building Student Restroom Renovations	\$800,000	\$0
Interior Lights - Retrofit to LED	\$100,000	\$100,000
Tractor for Landscaping	\$45,000	\$0
Truck Replacement	\$25,000	\$0
Paving	\$400,000	\$0
CVCC Total	\$1,970,000	\$700,000
Total	\$15,979,232	\$11,316,694

SCHOOLS CONSTRUCTION FUND

DEPARTMENT DESCRIPTION

Counties are responsible for funding school construction needs. Larger projects, typically those over \$1 million, are budgeted in Schools' Construction and are primarily debt financed. Every four years, in conjunction with revaluation, the County develops a multi-year funding plan for schools' construction. Annually, the budget appropriates the projects planned for the coming year.

Budget Highlights

SCHOOLS' CONSTRUCTION FUND

Fund 423

	2023/24 Requested	2023/24 Recommended	Percent Change
Revenues			
Proceeds - Installment Purchase	\$0	\$0	0%
From General Fund	\$0	\$0	0%
Total	\$0	\$0	0%
Expenses			
To General Fund	\$973,687	\$973,687	0%
CCS - Maiden Middle School Renovations	1,400,000	1,400,000	0%
NCCS - Newton Conover High School	2,000,000	2,000,000	0%
Renovations Future Projects - Reserves	(3,400,000)	(3,400,000)	0%
Future Debt Project	(973,687)	(973,687)	0%
Total	\$0	\$0	0%

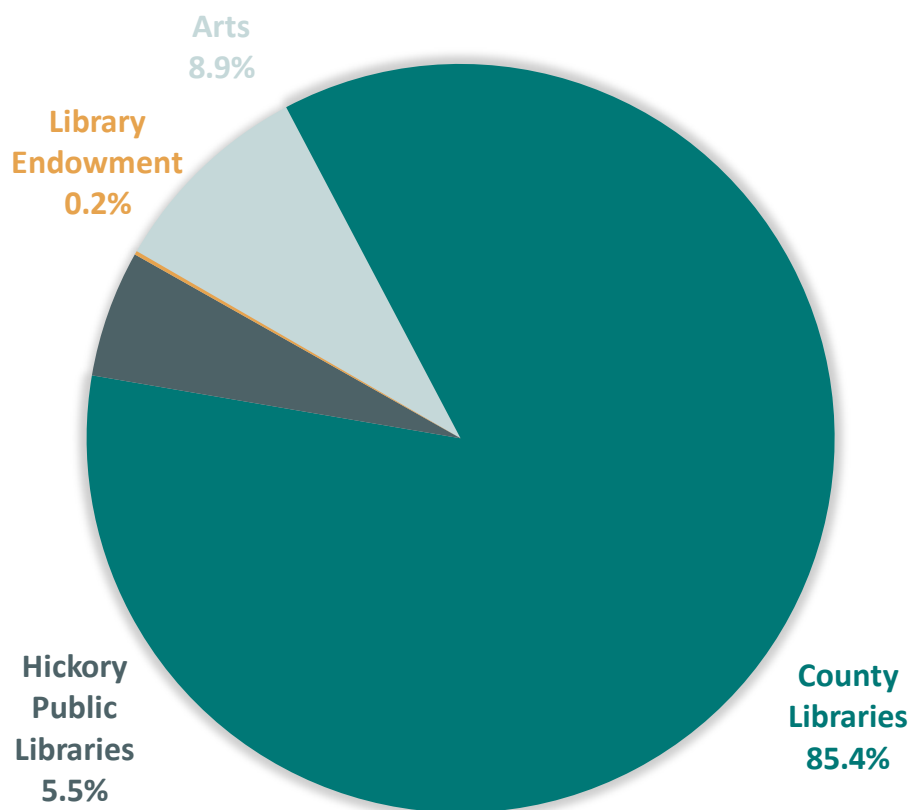
Fiscal Year 2023/24 is the first year of a 4-year schools' construction funding plan established with revaluation. A total of \$55 million in debt-financed construction and renovation projects are planned. The budget transfers money from existing reserve projects as planned to address school construction and debt service needs:

- \$3.4 million is transferred from future projects contingency to provide \$1.4 million in planning funds for Maiden Middle School Renovations and \$2 million for Newton-Conover High School drainage pipe repair.
- \$973,687 is transferred from the future debt project to the General Fund as planned to help cover the County's total education debt service payment of \$17.76M.

School Construction Projects 4-Year Plan	Fiscal Year 2023/24	Fiscal Year 2024/25	Fiscal Year 2025/26	Fiscal Year 2026/27	Total	Notes
CVCC - Challenger / Paap	0	6,500,000	0	0	6,500,000	former Engineering Bldg.; design already funded
Catawba County Schools - New Maiden Elementary School	12,500,000	0	0	0	12,500,000	funding advanced in prior cycle toward total project cost of \$31,996,808
Catawba County Schools - Maiden Middle Renos	1,400,000	0	0	0	1,400,000	FY24 funding for design services for phased project
Catawba County Schools - Rosenwald	0	3,000,000	0	0	3,000,000	
Newton-Conover City Schools: N-CHS Phase II and Drainage Pipe Repair	2,000,000	0	18,000,000	0	20,000,000	
Hickory Public Schools - Hickory High School Renos	0	0	0	18,000,000	18,000,000	total \$75M, have \$4.9M from prev. cycle
Totals	15,900,000	9,500,000	18,000,000	18,000,000	61,400,000	
Revenue						
Future Projects Reserve	3,400,000	3,000,000	0	0	6,400,000	
Installment Purchase	12,500,000	6,500,000	18,000,000	18,000,000	55,000,000	
Total Revenue	15,900,000	9,500,000	18,000,000	18,000,000	61,400,000	

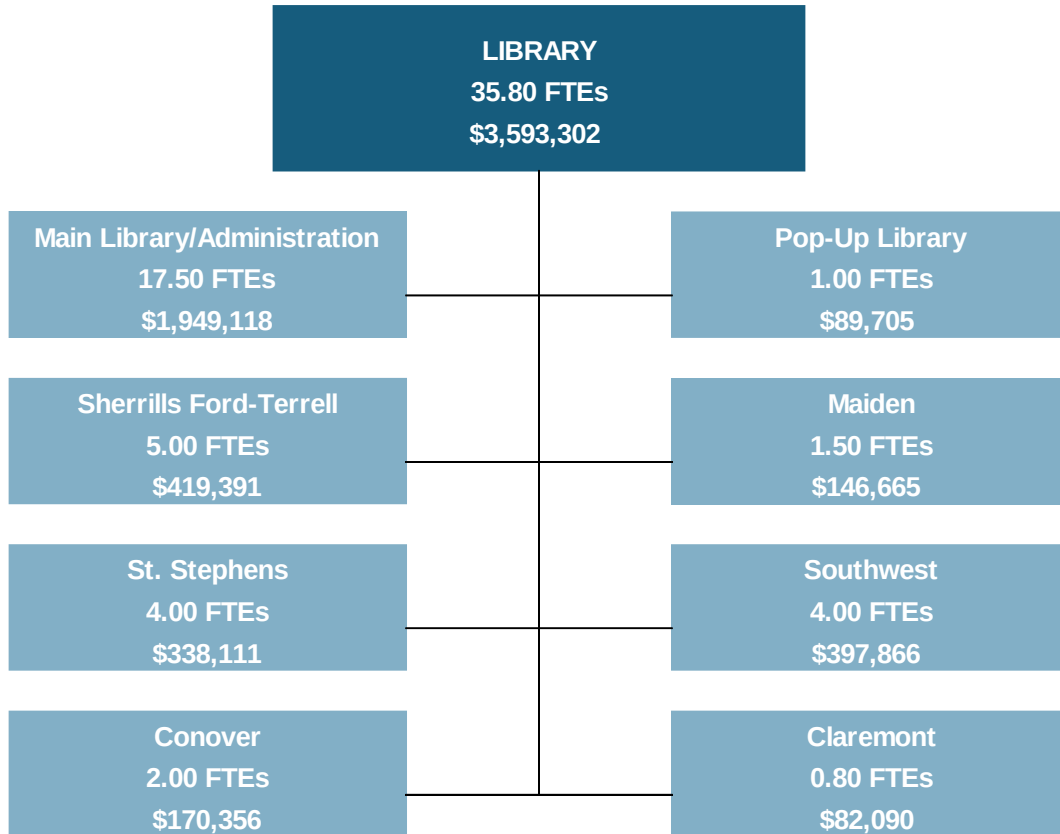
CULTURE

This function is composed of the County Library system, the Catawba County Historical Association, Catawba County Council for the Arts, Salt Block, Newton-Conover Auditorium, 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 \$4,324,038 or 1.5 percent of the total expenditures, including a capital project for the Newton Branch and the Library Endowment Fund. The General Fund portion of the budget is \$4,217,038.



LIBRARY

DEPARTMENT DESCRIPTION



As the community's place to connect, explore, and grow, Catawba County Library empowers lives and builds our community by bringing people, information, and ideas together. The Library works to inspire the joy of reading, life-long learning, cultural appreciation, creative thinking, and promote economic development and individual growth through comprehensive resources, a knowledgeable and responsive staff, innovative technologies, and welcoming facilities.

As a public gathering place organized around public service and the transfer of information and ideas, the library is a unique, neutral community space for social interaction and engagement, easily accessible, with distinct resources, and rich in content and experience. As such, it contributes to a healthy community where people come together in ways that level social inequities and promote community engagement and social connection.

BUDGET HIGHLIGHTS

LIBRARY

Reinventing Department

Organizations: 810050 - 810290

	2021/22 Actual	2022/23 Current	2023/24 Requested	2023/24 Recommended	Percent Change
Revenues					
State	249,770	148,049	148,044	148,044	0.0%
Local	66,767	61,800	61,627	61,627	-0.3%
Charges & Fees	31,752	30,880	29,205	29,205	-5.4%
Other Sources	264,367	0	0	0	0%
General Fund	2,625,391	3,191,935	3,354,426	3,354,426	5.1%
Total	\$3,238,047	\$3,432,664	\$3,593,302	\$3,593,302	4.7%
Personal Services	\$2,256,707	\$2,680,915	\$2,837,073	\$2,837,073	5.8%
Supplies & Operations	695,885	751,749	756,229	756,229	0.6%
Capital	285,455	0	0	0	0.0%
Total	\$3,238,047	\$3,432,664	\$3,593,302	\$3,593,302	4.7%
Expenses by Division					
Main Library/Admin.	\$1,693,757	\$1,802,593	\$1,949,118	\$1,949,118	8.1%
Pop-Up Library	71,763	105,293	89,705	89,705	-15%
Sherrills Ford - Terrell	344,747	396,218	419,391	419,391	5.8%
Maiden	120,208	163,630	146,665	146,665	-10.4%
St. Stephens	335,261	345,827	338,111	338,111	-2.2%
Southwest	463,678	380,139	397,866	397,866	4.7%
Conover	135,860	160,219	170,356	170,356	6.3%
Claremont	72,773	78,745	82,090	82,090	4.2%
Total	\$3,238,047	\$3,432,664	\$3,593,302	\$3,593,302	4.7%
Employees					
Permanent	35.80	35.80	35.80	35.80	0.0%
Hourly	2.29	2.29	2.29	2.29	0.0%
Total	38.09	38.09	38.09	38.09	0.0%

Outcome Achievements				
Fiscal Year	Total Outcomes	Achieved	Not Achieved	Success Rate
2021/22	16	16	0	100%
2020/21	17	17	0	100%
2019/20	17	17	0	100%

The budget includes planned compensation changes.

PERFORMANCE MEASUREMENT

EARLY LITERACY - Most of a child's brain development occurs in the first 2000 days of life. As a leader in early literacy efforts to ensure children start school ready to learn and positioned to excel, the library provides parents and caregivers resources, services, and programs to enhance early learning from day one.

Fiscal Year 2023/24 Outcomes	Mid-Year FY 22/23	Actual FY 21/22	Actual FY 20/21
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.	On Target • 258 early learning programs virtual / in-person. • 91% of parents and caregivers reported they learned something they can share with their children • 90% feel more confident helping their children learn • 93% intend to spend more time interacting with their children • 94% are more aware of resources and services provided by the library.	Achieved • 208 early learning programs virtual / in-person. • 93% of parents and caregivers reported they learned something they can share with their children • 75% feel more confident helping their children learn • 93% intend to spend more time interacting with their children • 96% are more aware of resources and services provided by the library.	Achieved • 39 early literacy story times • 100% learned something they can share with their children • 100% feel more confident helping children learn • 100% intend to spend more time interacting with their children • 100% are more aware of library resources and services
2. To ensure that children in childcare settings have access to literature that enhances their early learning and reading; the library will provide quality reading materials to childcare centers through the Bookbagger program; with 85% of participating childcare teachers reporting that having library materials in the classroom improves their children's early learning experiences and increases the amount and quality of time spent reading books.	On Target 7,590 early reading and learning materials. With 83% of participants agreeing that having and using library materials in the classroom improves students' early learning and reading experiences and 100% of participants feeling that having library materials	Achieved 16,720 early reading and learning materials to children in area childcare centers through the book bagger program, with 100% of participants agreeing that having library materials available in their classroom improves student's early learning experience.	Achieved 11,950 early reading and learning materials provided to children in area childcare programs, with 100% of participating childcare teachers reporting positive impact from library materials in classroom

	available in their classroom increased the amount and quality of time spent reading books.		
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 countywide early literacy initiative, “1000 Books Before Kindergarten”; with 85 percent of surveyed participants reporting that they have a better understanding of the value of reading with their child(ren) or regularly engage in reading activities.	On Target 100% reported having a better understanding of the value of reading with their child(ren) or regularly engaging in reading activities.	Achieved 189 pre-school children registered, with 100% of surveyed parents and caregivers reporting they spend more time engaging with their children in early literacy activities including reading and 100% having a better understanding of the value of reading with their child(ren).	Achieved 174 children registered, with 90 percent of surveyed parents and caregivers reporting they spend more time engaging with their children in early literacy activities including reading and 80 percent discovered new books and authors to read.

SUMMER LEARNING - High-quality summer learning programs have been shown to improve reading and math skills, school attachment, motivation, and relationships with adults and peers. The library plays a critical role in keeping kids of all ages safe and productively engaged during the summer months, providing equitable access to resources, programming, and learning opportunities that support excellence in education.

Fiscal Year 2023/24 Outcomes	Mid-Year FY 22/23	Actual FY 21/22	Actual FY 20/21
4. To expand citizens’ access to information and ideas and promote continued engagement with reading and learning throughout the summer, the library will provide an incentive-based interactive summer reading program for Catawba County children, teens, and adults; with 85% of participants reporting they maintained or increased their reading skills or learned something.	On Target • Registered 1,038 children, 292 teens and 391 adults for the Summer Learning Program • 85 summer learning programs for youth, 14 for teens and 27 programs for adults. • 90% reported that they learned something new	Achieved • Registered 785 children, 196 teens and 239 adults for the 2021 Summer Learning Program • 19 summer learning programs for youth, 2 for teens and 4 programs for adults. • 91% reported that they learned something new	Achieved • Registered 331 children, 125 teens and 179 adults for the 2020 Summer Learning Program • 8 youth summer learning programs • 51 adult programs • 81% enjoy reading more • 84% learned something new • 94% reported that their child is

	• 83% reported that they read more • 86% reported that their child is a more confident reader • 96 percent reported that their child maintained or increased their reading skills.	• 82% reported that they read more • 86% reported that their child is a more confident reader • 92 percent reported that their child maintained or increased their reading skills.	- a more confident reader • 100% reported that their child maintained or increased their reading skills
--	--	--	--

SUPPORTING EDUCATION EXCELLENCE AND CAREER READINESS - The library plays a key role in fostering a world class education system by collaborating in the community and providing robust learning opportunities and resources that support educational attainment and contribute to the production of highly competent and well prepared students for the local and global economy.

Fiscal Year 2023/24 Outcomes	Mid-Year FY 22/23	Actual FY 21/22	Actual FY 20/21
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.	On Target 100%	Achieved	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 increased their knowledge or interest in STEAM topics.	On Target • 39 STEAM programs. • 100% 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.	Achieved • 19 STEAM programs • 98% increased knowledge and interest and are more engaged in learning

7. To increase teen engagement and support personal growth, the library will host highly interactive learning programs and provide robust resources for learning and entertainment; with 85% of teens attending programs reporting that they learned something new or helpful.	On Target • 53 learning programs and empowering resources for teens • 100% learned something that was helpful	Achieved • 64 learning programs and empowering resources for teens • 100% learned something that was helpful	Achieved • 16 learning programs and empowering resources for teens • 94% learned something that was helpful
--	---	--	---

BRIDGING THE DIGITAL DIVIDE - Digital literacy is a critical factor in supporting the overall growth of an economy and development of society. To become effective digital citizens, community members must have technology skills and equitable access to digital resources and broadband internet services.

Fiscal Year 2023/24 Outcomes	Mid-Year FY 22/23	Actual FY 21/22	Actual FY 20/21
8. To ensure technology access across the community and bridge the digital divide, and to support personal growth for citizens, the library will provide access to robust technology resources, workshops, and one-on-one technology assistance; with 85 percent of participants reporting that they feel more knowledgeable or confident about using digital resources.	On Target • 4,859 technology related questions answered • 14 digital literacy workshops conducted • 2,809 in-depth one-on-one assistance sessions provided • 89% more knowledgeable/confident	Achieved • 8,258 technology related questions answered • 33 digital literacy workshops conducted • 5,461 in-depth one-on-one assistance sessions provided • 87% more knowledgeable/confident	Achieved • 6,374 technology related questions answered • 21 digital literacy workshops conducted • 3,344 in-depth one-on-one assistance sessions provided • 100% more knowledgeable/confident
9. To enhance broadband access across the community, bridge the digital divide, support K64 educational initiatives, and enhance quality of life; the library will provide individuals, students, and families with critical internet access through lending technology devices including Wi-Fi Hotspots, tablets, and laptop computers; with 85 percent of borrowers indicating that access to digital resources has improved their ability to find, evaluate and communicate information.	On Target • 52 tablets circulated • 490 hotspots circulated • 177 laptops circulated • 97% having maintained or increased confidence in their digital literacy skills	Achieved • 1,055 tablets circulated • 888 hotspots circulated • 352 laptops circulated • 98% having maintained or increased confidence in their digital literacy skills	Achieved • 497 tablets circulated • 567 hotspots circulated • 237 laptops circulated • 98% having maintained or increased confidence in their digital literacy skills

WORKFORCE DEVELOPMENT - The library enhances local workforce development efforts by providing access to needed resources and services to cultivate work ready skills and enhance career pathways in a setting that offers support to all members of the community.

Fiscal Year 2023/24 Outcomes	Mid-Year FY 22/23	Actual FY 21/22	Actual FY 20/21
10. To support personal growth, enhance job skills, and further career readiness for citizens, the library will provide access to robust job and career resources, workshops, job skills training and one-on-one career assistance; with 85 percent of participants reporting that they feel more knowledgeable or confident about the job skills or the job search process.	On Target • 32 career and job readiness training sessions provided • 112 empowering one-on-one assistance sessions • 242 job and career related questions answered • Survey to be completed in Spring	Achieved • 31 career and job readiness training sessions provided • 143 empowering one-on-one assistance sessions • 312 job and career related questions answered • 100% more knowledgeable/confident • 88% agree that Catawba County libraries are a valuable resource for job and career development in our community.	Achieved • 20 career and job readiness training sessions provided • 153 empowering one-on-one assistance sessions • 190 job and career related questions answered • 100% more knowledgeable/confident • 88 percent of respondents agree that Catawba County libraries are valuable resources for job and career development in our community.
11. To foster local efforts to revitalize Catawba County, further career readiness, and support entrepreneurial, small business, and non-profit organizations; the library will collaborate with the CVCC Small Business Center, other entrepreneurial and community non-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.	On Target • Conducted 2 workshops CVCC Small Business Center • 98% learned new business start-up or operational skills, developed an interest in entrepreneurial activities or discovered library resources that support their information needs.	Achieved • Partnered with CVCC Small Business Center to conduct 2 workshops to support the entrepreneurial and small business community • 90% learned new business start-up or operational skills, developed an interest in entrepreneurial activities or discovered library resources that support their information needs.	Achieved • Partnered with CVCC Small Business Center to conduct 3 workshops to support the entrepreneurial and small business community • 100% reported that they learned new business start-up or operational skills, developed an interest in entrepreneurial activities, or discovered library resources.

LIFELONG LEARNING - The library is a source for high-quality free lifelong learning programs that support personal growth for diverse community populations.

Fiscal Year 2023/24 Outcomes	Mid-Year FY 22/23	Actual FY 21/22	Actual FY 20/21
12. To support personal growth and enhance learning, cultural understanding, adult literacy, life skills language skills, and to enhance quality of life for Catawba County citizens, the library will provide access to free culturally and intellectually diverse life-long learning opportunities; with 85 percent of adults who participate in library programs or check out materials reporting they learned something that is new or helpful or feel more confident in what they have learned,	On Target • 114 adult lifelong learning programs provided • 3,908 empowering one-on-one assistance sessions with individuals • 10,340 reference questions, and offered 107 exhibits to highlight diverse and interesting materials • 96% learned something helpful • 96% feel more confident • 84% intend to apply what they've learned • 96% more aware of resources / services	Achieved • 176 adult lifelong learning programs provided • 3,897 empowering one-on-one assistance sessions with individuals • 16,498 reference questions, and offered 22 exhibits to highlight diverse and interesting materials • 100% learned something helpful • 100% feel more confident • 100% intend to apply what they've learned • 100% more aware of resources / services	Achieved • 124 adult lifelong learning programs provided • 204 exhibits offered to highlight diverse and interesting materials • 98% learned something helpful • 95% feel more confident • 95% intend to apply what they've learned • 93% more aware of resources / services
13. To contribute to sustainably improving Catawba County's health priorities for a healthier community and enhanced quality of life, the library will partner in the community to provide programs to help address health related topics including chronic disease, behavioral health, and healthy foods/healthy weight; with 85 percent of program participants reporting they intend to adopt or maintain a healthier lifestyle or feel confident about taking care of their health or their family's health.	On Target • 81 programs • 91% feel more knowledgeable • 100% intend to apply what they learned to adopt or maintain a healthier lifestyle • 90% feel more confident • 100% more aware of resources	Achieved • 116 programs • 100% feel more knowledgeable • 100% intend to apply what they learned to adopt or maintain a healthier lifestyle • 100% feel more confident • 100% more aware of resources	Achieved • 152 programs • 100% feel more knowledgeable • 100% intend to apply what they learned to adopt or maintain a healthier lifestyle • 100% feel more confident • 94% more aware of resources
14. To support personal growth and to contribute to building a healthy community, the library will provide opportunities for community members to learn about local foods and gardening and to produce	On Target • 350 pounds of produce produced, harvested, and donated to local food banks to share with	Achieved • 1,637 pounds of produce produced, harvested, and donated to local food banks to share with	Achieved • 850 pounds of produce produced, harvested, and donated to local food banks to share with

healthy foods that are shared with local people in need of nutritious meals; with 85 percent of participants reporting they have learned something that is helpful, feel more confident, intend to apply what they learned, or are more aware of resources and services provided by the library.	community members in need of meals by Library Community Garden program and volunteer efforts • Survey to be completed in Spring	community members in need of meals by Library Community Garden program and volunteer efforts • 100% agreed that they maintained or increased their physical activity.	community members in need of meals by Library Community Garden program and volunteer efforts • 47 online Tai Chi classes and 7 in person Tai Chi and hiking programs , with 100% of participants reporting that these programs help to reduce stress and improve balance.
--	--	--	--

COMMUNITY CENTER OF EXCELLENCE: ENGAGING OUR COMMUNITY - As a community center of excellence, and as Catawba County's place to connect, explore and grow; the library empowers lives and builds community by bringing people, information and ideas together. The library fuels citizens' passion for reading, personal growth, and building community by facilitating relevant and inspiring collections, services, and connections that meet the community's evolving needs and expectations, ensuring equal access to underserved populations.

Fiscal Year 2023/24 Outcomes	Mid-Year FY 22/23	Actual FY 21/22	Actual FY 20/21
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.	On Target • 79 outreach presentations to community groups, events, and forums • library submitted 19 press releases to newspapers, 888 social media posts, 25 mass marketing emails and 52 blog posts • Survey to be completed in Spring	Achieved • 119 outreach presentations to community groups, events, and forums • library submitted 26 press releases to newspapers, 1,757 social media posts, 42 mass marketing emails and 129 blog posts • 96% agree that the library is a valuable educational resource for our community • 88 % agree that the library is a valuable resource for job	Achieved • 100 outreach presentations to community groups, events, and forums • library submitted 79 press releases to newspapers, 1,173 social media posts, 55 mass marketing emails and 188 blog posts • 97% agree libraries contribute to making the area a great place to live and raise a family • 97% agree that libraries are a valuable cultural and educational

		and career development. • 97% of respondents would recommend the Catawba County Library system to their friends and family.	resource in our community
16. To actively participate in addressing the critical challenges facing our community and to align library services in support of community goals that enhance citizens' quality of life, the library will actively seek to collaborate to share information, resources, and programming opportunities with community stakeholders; with 85% of surveyed participants and partners reporting an increased community connection and capacity to achieve their goals.	On Target Survey to be completed in Spring	Achieved 96% of surveyed participants and partners reporting an increased community connection and capacity to achieve their goals.	Achieved 100% of surveyed participants and partners reporting an increased community connection and capacity to achieve their goals.

LIBRARY ENDOWMENT FUND

BUDGET HIGHLIGHTS

LIBRARY ENDOWMENT FUND

Fund 250

	2021/22 Actual	2022/23 Current	2023/24 Requested	2023/24 Recommended	Percent Change
Revenues					
NC Community Foundation	\$8,109	\$10,000	\$7,000	\$7,000	-30.0%
Investment Earnings	(6,733)	0	0	0	0%
Fund Balance	(20,513)	0	0	0	0%
Total	(\$19,137)	\$10,000	\$7,000	\$7,000	-30.0%
Expenses					
Supplies & Operations	\$8,119	\$10,000	\$7,000	\$7,000	-30.0%
Total	\$8,119	\$10,000	\$7,000	\$7,000	-30.0%

Projected donations and transfer funds to the endowment.

OTHER CULTURAL

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

BUDGET HIGHLIGHTS

OTHER CULTURE

Organizations: 820050 - 820100

	2021/22 Actual	2022/23 Current	2023/24 Requested	2023/24 Recommended	Percent Change
Revenues					
Miscellaneous	\$400,233	\$0	\$0	\$0	0%
General Fund	725,832	615,610	633,736	623,736	1.3%
Total	\$725,832	\$615,610	\$633,736	\$623,736	1.3%
Expenses					
Historical Association	\$240,922	\$125,000	\$135,000	\$125,000	0.0%
Hickory Public Libraries	225,289	230,000	237,000	237,000	3.0%
Salt Block Foundation	100,000	100,000	100,000	100,000	0.0%
United Arts Council	159,621	160,610	161,736	161,736	0.7%
Total	\$725,832	\$615,610	\$633,736	\$623,736	1.3%

The budget maintains current year funding levels for the SALT Block Foundation and the Historical Association. Funding increased for the United Arts Council. The budget continues to fund Hickory Public Libraries so that County residents living outside the city limits of Hickory can use Patrick Beaver and Ridgeview Libraries free of charge.





catawba county
MAKING. LIVING. BETTER.

OTHER FUNDS INFORMATION



GENERAL CAPITAL PROJECTS

BUDGET HIGHLIGHTS

GENERAL CAPITAL PROJECTS FUND

Fund 410

	2023/24 Requested	2023/24 Recommended	Percent Change
Revenues			
Sales Tax	\$534,000	\$547,000	2.4%
From General Fund	3,868,000	1,608,000	-58.4%
Total	\$4,402,000	\$2,155,000	-51.0%
Expenses			
Ongoing/Periodic Projects			
Economic Development Reserve	\$634,000	\$647,000	2.1%
Facilities - Detention Center Renovations	215,000	0	0%
Facilities - Public Safety	150,000	150,000	0.0%
Facilities - DSS Roofs	250,000	0	0%
Facilities - Gov't Center Improvements	295,000	0	0%
Facilities - General Renovations	100,000	100,000	0.0%
Library - Newton Branch	100,000	100,000	0.0%
Technology - Infrastructure Upgrades	705,000	705,000	0.0%
Technology - Permit and Inspections Software Improvements	100,000	100,000	0.0%
Technology - Server & Desktop Applications	353,000	353,000	0.0%
Technology - ERP/PeopleSoft Upgrade	500,000	0	0%
Technology - Tax Software Replacement	1,000,000	0	0%
Total	\$4,402,000	\$2,155,000	-51.0%

ONGOING/PERIODIC PROJECTS

- *Economic Development Reserve (\$647,000)*: The budget dedicates a portion of increased property tax from designated new businesses and ¼ cent sales tax toward economic development.
- *Facilities - Public Safety (\$150,000)*: The budget continues to reserve funds in a Public Safety project for investment as needed to provide “right care, right place, right time” public safety services.
- *Facilities - General Renovations (\$100,000)*: The budget continues annual funding for general renovations to address needs of aging facilities.
- *Library - Newton Branch (\$100,000)*: Consistent with the recently updated Library Strategic Plan, the budget continues setting aside funds from Library Reinventing Surplus towards Newton Branch.

- *Technology - Infrastructure Upgrades (\$705,000)*: 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 - Permit and Inspections Software Improvements (\$100,000)*: Every 8-10 years a major upgrade needed for permit & inspections software used for building process from planning and permitting to final inspection.
- *Technology - Server and Desktop Applications (\$353,000)*: Annually, the County funds server and desktop applications to continue a licensing agreement with Microsoft for the software on the County's servers. This provides employees with critical office productivity programs in the Microsoft Office Suite such as Word, Excel, PowerPoint, and Outlook. Funds are also included in this account for security software to protect the County's network from external threats.

BEGINNING OF CONFIDENTIAL NOTES

Requests not funded were funded during Fiscal Year 2022/23 from over collected Medicaid Hold Harmless and sales tax funds.

END OF CONFIDENTIAL NOTES

HOSPITAL RESERVE FUND

The Hospital maintains a balance with the County, in the Hospital Capital Reserve Fund. This Fund is intended to be used to finance and construct major Hospital capital projects, if needed, and the school nurse program at Public Health. Catawba Valley Medical Center is a public non-profit hospital and an entity or component unit of Catawba County Government. The County owns the assets but the Hospital is not a line department of the County and therefore is not included in the County budget. The Hospital is authorized to operate as an enterprise fund.

BUDGET HIGHLIGHTS

HOSPITAL RESERVE FUND

Fund 235

	2021/22 Actual	2022/23 Current	2023/24 Requested	2023/24 Recommended	Percent Change
Revenues					
Interest on Investments	(\$76,550)	\$5,000	\$5,000	\$5,000	0%
Fund Balance Applied	0	495,000	495,000	495,000	0%
Total	(\$76,550)	\$500,000	\$500,000	\$500,000	0%
Expenses					
General Fund	\$500,000	\$500,000	\$500,000	\$500,000	0%
Total	\$500,000	\$500,000	\$500,000	\$500,000	0%

The budget continues to transfer up to \$500,000 of the reserve to the General Fund in support of the school nurse initiative. The Hospital has been a vital partner in the school nurse initiative, providing up to \$1 million between this transfer and annual payments to Public Health of \$500,000 towards the effort to place school nurses in schools throughout the county's three public school systems.

ARP ACT FUND

The ARP Act Fund was established in 2021 to account for revenues received under the federal American Rescue Plan Act and expenses related to COVID-19 response.

BUDGET HIGHLIGHTS

ARP Act Fund

Fund 291

	2021/22 Actual	2022/23 Current	2023/24 Requested	2023/24 Recommended	Percent Change
Revenues					
Federal	\$22,493,091	\$919,100	\$1,990,602	\$1,990,602	116.6%
Miscellaneous	(\$255,049)	\$0	0	0	0%
Total	\$22,238,042	\$919,100	\$1,990,602	\$1,990,602	116.6%
Expenses					
Transfer to County W&S Capital Fund	\$11,539,000	\$500,000	\$1,510,000	\$1,510,000	202.0%
Transfer to Gen. Fund	\$10,938,991	\$419,100	480,602	480,602	14.7%
Supplies & Operations	15,100	0	0	0	0%
Total	\$22,493,091	\$919,100	\$1,990,602	\$1,990,602	116.6%

The budget includes a transfer to the General Fund that continues funding for the following positions approved in Fiscal Year 2021/22:

- Grants Manager – Finance
- 2 EMS Supervisors – Emergency Services
- 2 Narcotics Officers – Sheriff

Additionally, funding is included for the Maiden Water Loop project to extend water service on Buffalo Shoals Rd from Eastcliff Drive to Beal Rd, including water service to Eastcliff Subdivision and improves water quality for county residents in the area.

OPIOID SETTLEMENT FUND

In July 2021, Attorney General Josh Stein announced a historic \$26 billion agreement that will help bring desperately needed resources to communities harmed by the opioid epidemic. The agreement resolves litigation over the role of four companies in creating and fueling the opioid epidemic. The agreement also requires significant industry changes that will help prevent this type of crisis from ever happening again. A Memorandum of Agreement (MOA) between the State and local government directs how opioid settlement funds are distributed and used in our state.

BUDGET HIGHLIGHTS

Opioid Settlement Fund					Fund 293
	2021/22 Actual	2022/23 Current	2023/24 Requested	2023/24 Adopted	Percent Change
Revenues					
State	\$1	\$0	\$0	\$0	0%
Interest on Investments	(18,666)	0	0	0	0%
Total	(18,665)	\$0	\$0	\$0	0%
Expenses					
Expenses	\$0	\$0	\$0	\$0	0%
Total	\$0	\$0	\$0	\$0	0%





catawba county
MAKING. LIVING. BETTER.

CAPITAL IMPROVEMENT PLAN



SM

CAPITAL IMPROVEMENT PLAN

OVERVIEW

The County's Capital Improvement Plan is a five-year plan for the scheduling and appropriation of funds for major projects representing significant contributions to the overall inventory of physical assets. The types of projects traditionally included in the CIP are major non-recurring expenditures for the:

- construction, purchase or major renovation of buildings, utility systems, schools, solid waste, parks, or other physical structures
- purchase of land for utilities, right of way, schools, solid waste, parks, and sites associated with proposed public buildings
- purchase and implementation of technology
- stimulation of economic development

To be considered as a project in the CIP, the project must meet the following criteria:

- project or equipment life of greater than five years
- estimated cost of at least \$100,000 or be set aside for future spending

The CIP is a planning tool as well as a financial plan and fulfills the County's policy of planning ahead for our future facilities and equipment needs. The first year of the CIP represents the actual capital project budget appropriated for that year. Approval of the CIP therefore commits the County to the first year of the capital projects with conditional approval for those projects listed in the four future planning years. Each year, the CIP is updated (with deletion of the "prior year" data and the addition of a planning year) to maintain five-year plan with the exception of Schools Construction, which is only four years in conjunction with the County's property revaluation.

The CIP preparation is concurrent with the budget process. In the fall of each year, all County departments submit their budget requests along with any capital projects for consideration and inclusion in the CIP. The requests are reviewed by the Facilities Director and the Budget Staff and submitted to the County Manager as part of the County's budget.

Capital Projects Fund accounts for financial resources to be used for the acquisition or construction of major capital facilities and include the following:

- **General Capital Projects Fund:** to account for the financing and construction of all major general government capital projects, operating impacts to the General Fund are identified.
- **Schools Construction Fund:** to account for the financing and construction of all school projects across all the school systems. Projects are debt financed and are part of the County's long-range plan. Debt service is budgeted in the General Fund. Debt service for schools is financed through dedicated funding and by maintaining a constant contribution to debt as existing debt is retired
- **Water & Sewer and SECC Construction Funds:** to account for the financing and construction or major water and sewer capital projects in the unincorporated sections of the County and within the SECC service area. As enterprise funds, the capital plan also reflects the five-year projected operating plans.
- **Solid Waste Fund:** to account for the financing and construction of all major solid waste projects. . As an enterprise fund, the capital plan also reflects the five-year projected operating plan.

GENERAL CAPITAL PROJECTS SUMMARY		Funding in FY 2023/24	Funding in FY 2024/25	Funding in FY 2025/26	Funding in FY 2026/27	Total In 5- Year Plan
Ongoing & Periodic Projects						
Economic Development Reserve		647,000	658,000	669,000	680,000	2,654,000
Facilities - General Renovations		100,000	100,000	100,000	100,000	400,000
Library - Newton Branch		100,000	100,000	100,000	100,000	400,000
Public Safety Project		150,000	150,000	150,000	150,000	600,000
Technology - Infrastructure Upgrades		705,000	500,000	550,000	550,000	2,305,000
Technology - Oblique Photography		0	58,000	58,000	58,000	174,000
Technology - Permit and Inspections Software / Hardware		100,000	100,000	100,000	100,000	400,000
Technology - Server & Desktop Applications		353,000	600,000	550,000	550,000	2,053,000
Pay as You Go Projects						
Facilities - Social Services Buildings Improvements/Maint.		0	380,000	0	460,000	840,000
Facilities - Justice Center Improvements/Maint.		0	1,600,000	0	250,000	1,850,000
Facilities - Public Health Building Improvements/Maint.		0	0	0	220,000	220,000
Technology - ERP/PeopleSoft Upgrade/Replacement		0	500,000	500,000	500,000	1,500,000
Totals		2,155,000	4,746,000	2,777,000	3,718,000	13,396,000
Revenues						
From General Fund		1,158,000	3,724,000	1,744,000	2,674,000	9,300,000
From General Fund - Building Permit Revenue		100,000	100,000	100,000	100,000	400,000
From General Fund - Economic Development		100,000	100,000	100,000	100,000	400,000
From General Fund - Library Reinventing Surplus		100,000	100,000	100,000	100,000	400,000
From General Fund - Public Safety		150,000	150,000	150,000	150,000	600,000
Municipalities for Orthos & Pictometry		0	14,000	14,000	14,000	42,000
1/4 Cent Sales Tax - Economic Development		547,000	558,000	569,000	580,000	2,254,000
Total Revenue		2,155,000	4,746,000	2,777,000	3,718,000	13,396,000

GENERAL CAPITAL PROJECTS	Fiscal Year 2023/24	Fiscal Year 2024/25	Fiscal Year 2025/26	Fiscal Year 2026/27	Total In 5- Year Plan	Funding Notes	General Fund Operating Impact
Ongoing & Periodic Projects							
Economic Development Reserve - A portion of increased property tax from designated new businesses, previously funded incentives, and 1/4 cent sales tax dedicated toward investment in economic development.	647,000	658,000	669,000	680,000	2,654,000	General Fund contribution	None
Facilities - General Renovations - General renovations.	100,000	100,000	100,000	100,000	400,000	General Fund contribution	None
Library - Newton Branch - Funds are set aside from Library Reinvesting Surplus toward the Newton Library.	100,000	100,000	100,000	100,000	400,000	Library Reinvesting Surplus contribution	Maintenance costs as budgeted in the Facilities operating budget.
Technology - Infrastructure Upgrades - Recurring funds used to maintain the County's network.	705,000	500,000	550,000	550,000	2,305,000	General Fund contribution	None
Technology - Oblique Photography - 5-directional, high quality aerial views of areas in the County. These maps are used for public safety, tax, land use, and economic development purposes.	0	58,000	58,000	58,000	174,000	Municipalities fund 24.1%, w/remainder from General Capital Fund Balance	None
Technology - Permit and Inspections Software - Every 8-10 years a major upgrade needed for permit & inspections software used for building process from planning and permitting to final inspection.	100,000	100,000	100,000	100,000	400,000	General Fund contribution (increasing Building Services revenue) planned for future software upgrade.	None
Technology - Server & Desktop Applications - Recurring cost to keep County in compliance with licensing requirements for operating systems, security systems, e-mail management, database management, desktop publishing, etc.	353,000	600,000	550,000	550,000	2,053,000	General Fund contribution	Maintenance costs as budgeted in the Technology operating budget.
Pay as You Go Projects							
Facilities - Social Services Buildings Improvements/Maint. - Replacement of chiller at end of life in FY25, gas packs at the Family Services Center in FY27, and flooring of all three levels of Building C.	0	380,000	0	460,000	840,000	General Fund contribution	
Facilities - Justice Center Improvements/Maint. - Replacement of generator including design, equipment, and installation in FY25, addition of an elevator in the old section in FY27, and retrofit existing elevator in old section in FY28.	0	1,600,000	0	250,000	1,850,000	General Fund contribution or Future Projects	

GENERAL CAPITAL PROJECTS	Fiscal Year 2023/24	Fiscal Year 2024/25	Fiscal Year 2025/26	Fiscal Year 2026/27	Total In 5- Year Plan	Funding Notes	General Fund Operating Impact
Facilities - Public Health Building Improvements/Maint. - Replacement of chiller at end of life.	0	0	0	220,000	220,000	General Fund contribution	
Technology - ERP/PeopleSoft Upgrade/Replacement - County has used PeopleSoft as Enterprise Resource Planning (ERP) software for Human Resources, Finance, Purchasing, and Budget since 1999. Oracle's long-range plan indicates PeopleSoft support ends in 2033. County targets having new system implemented by 2030. This request would establish project and begin replacement set-aside.	0	500,000	500,000	500,000	1,500,000	General Fund contribution	
Totals	2,155,000	4,746,000	2,777,000	3,718,000	13,396,000		
Revenues							
From General Fund	1,221,000	3,737,022	1,757,022	2,687,022	9,402,066		
From General Fund - Building Permit Revenue	100,000	100,000	100,000	100,000	400,000		
From General Fund - Economic Development	100,000	100,000	100,000	100,000	400,000		
From General Fund - Library Reinventing Surplus	100,000	100,000	100,000	100,000	400,000		
From General Fund - Public Safety	150,000	150,000	150,000	150,000	600,000		
Municipalities for Orthos & Pictometry	0	13,978	13,978	13,978	41,934		
1/4 Cent Sales Tax - Economic Development	484,000	545,000	556,000	567,000	2,152,000		
Total Revenue	2,155,000	4,746,000	2,777,000	3,718,000	13,396,000		

School Construction Projects 4-Year Plan	Fiscal Year 2023/24	Fiscal Year 2024/25	Fiscal Year 2025/26	Fiscal Year 2026/27	Total	Notes
CVCC - Challenger / Paap	0	6,500,000	0	0	6,500,000	former Engineering Bldg.; design already funded
Catawba County Schools - New Maiden Elementary School	12,500,000	0	0	0	12,500,000	funding advanced in prior cycle toward total project cost of \$31,996,808
Catawba County Schools - Maiden Middle Renovations	1,400,000	0	0	0	1,400,000	FY24 funding for design services for phased project
Catawba County Schools - Rosenwald	0	3,000,000	0	0	3,000,000	
Newton-Conover City Schools: N-CHS Phase II and Drainage Pipe Repair	2,000,000	0	18,000,000	0	20,000,000	
Hickory Public Schools - Hickory High School Renovations	0	0	0	18,000,000	18,000,000	total \$75M, have \$4.9M from prev. cycle
Totals	15,900,000	9,500,000	18,000,000	18,000,000	61,400,000	
Revenue						
Future Projects Reserve	3,400,000	3,000,000	0	0	6,400,000	
Installment Purchase	12,500,000	6,500,000	18,000,000	18,000,000	55,000,000	
Total Revenue	15,900,000	9,500,000	18,000,000	18,000,000	61,400,000	

WATER AND SEWER CIP Summary	Funding in FY 2023/24	Funding in FY 2024/25	Funding in FY 2025/26	Funding in FY 2026/27	Total
COUNTY CAPITAL PROJECTS					
Hickory-Catawba WWTP Future Expansion	250,000	250,000	250,000	250,000	1,000,000
Water Treatment Capacity Purchase (3.3MGD @ \$1.50/Gal. \$4,950,000)	618,750	618,750	618,750	618,750	2,475,000
Sherrills Ford Rd 1.0 MG Water Storage Tank	0	500,000	500,000	500,000	1,500,000
New Booster Pump Station for SF Rd & Hwy150	500,000	375,000	375,000	375,000	1,625,000
Sherrills Ford PS Upgrade (3rd Pump)	0	0	600,000	0	600,000
Lake Norman Marina PS Upgrade (pumps and elect)	0	0	0	100,000	100,000
Old Hwy 16 PS Upgrade (pumps and elect)	0	0	0	600,000	600,000
Maiden Water Loop	1,510,000	0	0	0	1,510,000
Total	2,878,750	1,743,750	2,343,750	2,443,750	9,410,000
COUNTY DEBT SERVICE & OPERATING COSTS					
Personal Services (3%)	152,837	157,000	162,000	167,000	638,837
General Operating (2%)	260,221	265,000	270,300	276,000	1,071,521
Hickory-Catawba Wastewater Treatment Plant Expansion Debt Payment and Operations	801,220	801,220	801,220	801,220	3,204,880
Blackburn-Plateau Water Loop Debt Payment	75,000	75,000	75,000	75,000	300,000
Southeastern Catawba County (SECC) Wastewater Collection Debt Payment	507,980	186,245	180,725	174,995	1,049,945
Reserves / Future Expenditures	255,992	240,785	0	0	496,777
Transfer to Water & Sewer Capital Fund	1,368,750	1,743,750	2,343,750	2,443,750	7,900,000
Total Debt Service & Operating	3,422,000	3,469,000	3,832,995	3,937,965	14,661,960
TOTAL PROJECT, DEBT SERVICE, AND OPERATING EXPENSES	6,300,750	5,212,750	6,176,745	6,381,715	24,071,960
COUNTY REVENUE					
General Fund Transfer	0	0	315,995	371,965	687,960
1/4 cent Sales Tax (2%)	1,322,000	1,348,000	1,375,000	1,403,000	5,448,000
System Development Fees (1%)	600,000	606,000	612,000	618,000	2,436,000
Revenue Sharing Contracts (1%)	1,500,000	1,515,000	1,530,000	1,545,000	6,090,000
ARPA	1,510,000	0	0	0	1,510,000
Transfer from Water & Sewer Operating Fund	1,368,750	1,743,750	2,343,750	2,443,750	7,900,000
TOTAL REVENUE	6,300,750	5,212,750	6,176,745	6,381,715	24,071,960

Water & Sewer Projects Descriptions	Funding in FY 2023/24	Funding in FY 2024/25	Funding in FY 2025/26	Funding in FY 2026/27	Total
COUNTY CAPITAL PROJECTS					
Hickory-Catawba WWTP Future Expansion - This project builds funds for future upgrades/expansion to the WWTP.	250,000	250,000	250,000	250,000	1,000,000
Water Treatment Capacity Purchase (3.3MGD @ \$1.50/Gal. \$4,950,000) - This project builds funds for future purchase of Water Treatment Plant Capacity per Contract # 43-04-0197 Dated June 16, 2003.	618,750	618,750	618,750	618,750	2,475,000
Sherrills Ford Rd 1.0 MG Water Storage Tank - Design and construct a new 4.0 MG of storage tank (EST or GST) near Sherrills Ford Rd and Hwy 150 E.	0	500,000	500,000	500,000	1,500,000
New Booster Pump Station for SF Rd & Hwy150 - Modeling and design for new booster pump station (5,500 GPM @ 150 ft. capacity) for the new EST	500,000	375,000	375,000	375,000	1,625,000
Sherrills Ford PS Upgrade (3rd Pump) - Add third pump and associated valves and electrical	0	0	600,000	0	600,000
Lake Norman Marina PS Upgrade (pumps and elect) - Upsize pumps and electrical	0	0	0	100,000	100,000
Old Hwy 16 PS Upgrade - Upsize pumps and electrical	0	0	0	600,000	600,000
Maiden Water Loop - Extension of water service on Buffalo Shoals Rd from Eastcliff Drive to Beal Rd, including water service to Eastcliff Subdivision and improved water quality for county residents in the area.	1,510,000	0	0	0	1,510,000
Total	2,878,750	1,743,750	2,343,750	2,443,750	9,410,000
DEBT SERVICE & OPERATING					
Personal Services - 1 FTE dedicated to water & sewer.	152,837	157,000	162,000	167,000	638,837
General Operating - Includes professional services for engineering reports on planned projects.	260,221	265,000	270,300	276,000	1,071,521

Water & Sewer Projects Descriptions	Funding in FY 2023/24	Funding in FY 2024/25	Funding in FY 2025/26	Funding in FY 2026/27	Total
Hickory-Catawba Wastewater Treatment Plant Expansion - County's portion of debt service & operating expenses to the City of Hickory.	801,220	801,220	801,220	801,220	3,204,880
Blackburn-Plateau Water Loop - Debt repayment for project approved in prior years.	75,000	75,000	75,000	75,000	300,000
Southeastern Catawba County (SECC) Waste Water Collection - Debt repayment for project approved in prior years.	507,980	186,245	180,725	174,995	1,049,945
Reserves / Future Expenditures	255,992	240,785	0	0	496,777
Transfer to Water & Sewer Capital Fund	1,368,750	1,743,750	2,343,750	2,443,750	7,900,000
Total Debt Service & Operating	3,422,000	3,469,000	3,832,995	3,937,965	14,661,960
TOTAL PROJECT, DEBT SERVICE, AND OPERATING EXPENSES	6,300,750	5,212,750	6,176,745	6,381,715	24,071,960

SOLID WASTE CIP Summary	Funding in FY 2023/24	Funding in FY 2024/25	Funding in FY 2025/26	Funding in FY 2026/27	Total in 4 Years
PAY AS GO CAPITAL - CAPITAL PROJECTS FUND					
Closure Project (485-20116)	650,000	300,000	300,000	300,000	1,550,000
Landfill Administrative Office Building (new)	0	500,000	0	0	500,000
Methane Gas Perimeter Infrastructure (485-20113)	0	0	0	150,000	150,000
Sherrills Ford Convenience Center Improvements (new)	200,000	800,000	0	0	1,000,000
Subtitle D Cell Construction (485-20117)	500,000	500,000	500,000	500,000	2,000,000
Treatment & Grinding Processing Area (new)	1,000,000	0	0	0	1,000,000
White Goods/Scrap Metal Pad (new)	125,000	0	0	0	125,000
Total Pay As Go Capital Projects Fund	2,475,000	2,100,000	800,000	950,000	6,325,000
PAY AS GO CAPITAL - OPERATING FUND					
Air Curtain Burner	275,000	0	0	0	275,000
Articulated Ejector Truck	0	700,000	0	0	700,000
Bulldozer	0	0	0	455,000	455,000
Compactor	0	0	900,000	0	900,000
Diesel Above Ground Storage Tank; 16,000 gallons	130,000	0	0	0	130,000
Drop-off Area Building	150,000	0	0	0	150,000
Excavator	0	0	375,000	0	375,000
Grinder	0	1,000,000	0	0	1,000,000
Lawnmower and/or Bush Hog	0	0	0	35,000	35,000
Leachate Pump 2 Wiring Replacement	75,000	0	0	0	75,000
Loader, Track and Tire Type	325,000	375,000	0	0	700,000
Pickup Truck 3/4 Ton and/or 1/2 Ton	0	0	60,000	60,000	120,000
Road Tractor, Water Truck, or Fuel/Lube Service Truck	250,000	0	0	0	250,000
Rotating Track Dump Truck	310,000	0	0	0	310,000
Timber Mats	28,400				28,400
Utility Terrain Vehicle	30,000	0	0	0	30,000
Total Pay As Go Operating Fund	1,573,400	2,075,000	1,335,000	550,000	5,533,400
OPERATING COSTS & TRANSFERS					
Personal Services	2,410,811	2,483,000	2,557,000	2,634,000	10,084,811
General Operating	4,312,354	4,355,000	4,399,000	4,443,000	17,509,354
Reserves/Future Expenditures	0	0	676,000	1,566,000	2,242,000
Landfill Closure/Post Closure	100,000	100,000	100,000	100,000	400,000
Transfer to Capital Projects Fund	2,475,000	2,100,000	800,000	950,000	6,325,000
TOTAL OPERATING	9,298,165	9,038,000	8,532,000	9,693,000	36,561,165
TOTAL EXPENSES	13,346,565	13,213,000	10,667,000	11,193,000	48,419,565

SOLID WASTE CIP Summary	Funding in FY 2023/24	Funding in FY 2024/25	Funding in FY 2025/26	Funding in FY 2026/27	Total in 4 Years
REVENUES					
Landfill User Fees	8,015,040	8,822,000	9,179,000	9,549,000	35,565,040
Demo Landfill User Fees	348,000	0	0	0	348,000
Tire Disposal Tax	225,000	227,000	229,000	231,000	912,000
White Goods Disposal Tax	80,000	81,000	82,000	83,000	326,000
Solid Waste Disposal Tax (5 year average 20% of tax paid in)	80,000	81,000	82,000	83,000	326,000
Solid Waste Franchise Fee	75,000	100,000	100,000	100,000	375,000
Miscellaneous & All Others Revenues	190,806	193,000	195,000	197,000	775,806
Transfer from Solid Waste Management Fund	2,475,000	2,100,000	800,000	950,000	6,325,000
Fund Balance Appropriated	1,857,719	1,609,000	0	0	3,466,719
TOTAL REVENUES	13,346,565	13,213,000	10,667,000	11,193,000	48,419,565

SOLID WASTE CIP	Funding in FY 2023/24	Funding in FY 2024/25	Funding in FY 2025/26	Funding in FY 2026/27	Total in 4 Years
PAY AS GO CAPITAL - CAPITAL PROJECTS FUND					
Closure Project - Funds are reserved for expenses needed to close the C&D Landfill and the next cell closure in the MSW Landfill.	650,000	300,000	300,000	300,000	1,550,000
Landfill Administrative Office Building - This project begins to set aside funding for a Landfill Office Building with Training Room.	-	500,000	-	-	500,000
Methane Gas Perimeter Infrastructure - New methane gas extraction wells and purchase associated piping, fittings, heads, etc. in completed waste areas of Unit 2 & Unit 3 Landfill cells. This will allow Landfill to start extracting needed methane from these areas to increase gas flow to the methane to electricity co-generation facility.	-	-	-	150,000	150,000
Sherrills Ford Convenience Center Site Improvements - This project will allow for needed Improvements to this site, to eliminate backups on Sherrills Ford Road, and expand services.	200,000	800,000	-	-	1,000,000
Subtitle D Cell Construction - This project funds the continuum of the Subtitle D Cell Construction. The next cell is Unit 4.	500,000	500,000	500,000	500,000	2,000,000
Treatment & Grinding Processing Area - This project consists of relocating the treatment & processing of tires, grinding, mulch & compost area when the C&D Landfill closes. Its new location will provide for a safer and more accessible area for customers.	1,000,000	-	-	-	1,000,000
White Goods/Scrap Metal Pad - A concrete pad with concrete barriers on 3 sides to accommodate relocation of the white goods and scrap metals disposal area to better serve the citizens, citizen safety, permit compliance, and efficiency of operations. White goods and scrap metals must be placed together to allow for refrigeration removal, unloading and loading. The expenses for white goods can be recovered through a White goods grant from the state white goods disposal tax.	125,000	-	-	-	125,000
Total Pay As Go Capital Projects Fund	2,475,000	2,100,000	800,000	950,000	6,325,000
PAY AS GO CAPITAL - OPERATING FUND					
Air Curtain Burner - Burner will be used to reduce green wood and stump stock piles in the grinding treatment area.	275,000	-	-	-	275,000
Articulated Ejector Truck - Used to haul daily and intermediate cover material from soil borrow areas to landfill cells. An Ejector truck does not raise to dump, it expels the load from the rear with an ejector. This allows for a much safer delivery of load to uneven area without the risk of turn the truck over.	-	700,000	-	-	700,000

SOLID WASTE CIP	Funding in FY 2023/24	Funding in FY 2024/25	Funding in FY 2025/26	Funding in FY 2026/27	Total in 4 Years
Bulldozer - Dozers are used daily in the landfill to spread out waste and place cover material.	-	-	-	455,000	455,000
Compactor - Compactors are used to compact waste disposed of in the Municipal Solid Waste (MSW) and Construction & Demolition Landfills. A higher compaction rate increases air space.	-	-	900,000	-	900,000
Diesel Above Ground Storage Tank - The 16,000 gallon fuel storage tank is needed to maintain the quantity of diesel fuel used in landfill daily operations.	130,000	-	-	-	130,000
Drop-off Area Attendant Building - an 8' x 14' prefabricated building with restroom to house a Scale Attendant to manage both the residential drop off area and the White goods/Scrap metal area, direct customers, answers questions, etc.	150,000				150,000
Excavator - Excavators are used in obtaining soils needed for landfill operations. Replacements are scheduled according to Solid Waste financial analysis and planning.	-	-	375,000	-	375,000
Grinder - Grinders are used in the C&D landfill to grind certain debris into mulch for resale	-	1,000,000	-	-	1,000,000
Lawnmower & Bush Hog - Lawn mowers and bush hogs are used to maintain property associated with the Landfill and Solid Waste Management.	-	-	-	35,000	35,000
Leachate Pump 2 Wiring Replacement - Wiring to pump 2 has shorted out and is currently in a temporary repair. These wires need to be replaced in plastic conduit running the 2,700 feet from the disconnect to the pump.	75,000	-	-	-	75,000
Loader Track & Tire Type - Loaders are used for loading all types of materials into grinder tubs, truck beds, etc.	325,000	375,000	-	-	700,000
Pickup Truck 3/4 Ton and/or 1/2 Ton - 3/4 ton or 1/2 ton pickups are replaced as necessary according to the Solid Waste financial analysis and planning.	-	-	60,000	60,000	120,000
Road Tractor, Water Truck, or Fuel/Lube Service Truck - New fuel, lubrication truck will be enclosed which prohibits employees from having to climb on the truck to turn on pumps and refill fuel and lubricant tanks.	250,000	-	-	-	250,000
Rotating Track Dump Truck - A dump truck that operates on tracks instead of wheels with a rotating cab to navigate landfill slopes and maintain soil cover per state regulations.	310,000	-	-	-	310,000

SOLID WASTE CIP	Funding in FY 2023/24	Funding in FY 2024/25	Funding in FY 2025/26	Funding in FY 2026/27	Total in 4 Years
Timbet Mats - Used to build temporary roads in wet areas. Will be used to extend access areas into the Landfill for customers instead of using stone to build temporary roads.	28,400	-	-	-	28,400
Utility Terrain Vehicle - Utility vehicle will replace a 2003 Kubota. UTV's are used to access gas wells for monthly monitoring, surface sweeps on 120 acres of Landfill, and collecting storm water samples.	30,000	-	-	-	30,000
Total Pay As Go Operating Fund	1,573,400	2,075,000	1,335,000	550,000	5,533,400





catawba county
MAKING. LIVING. BETTER.

APPENDIX



SM

FINANCIAL STATISTICS, STATEMENTS & POLICIES

Investment Policy

SCOPE

This investment policy applies to all financial assets of Catawba County. The County combines the cash resources of its various funds into a single pool in order to maximize investment earnings. Each fund's portion of total cash and investments is shown by fund type in the combined balance sheet of the County's Comprehensive Annual Financial Report. This policy applies to all transactions involving the financial assets and related activity of all the various funds accounted for in the County's Comprehensive Annual Financial Report.

OBJECTIVES

Funds of the County will be invested in accordance with North Carolina General Statute 159-30, the County's Investment Policy and written administrative procedures. The County's investments shall be undertaken in a manner that (1) seeks to ensure the preservation of capital in the overall portfolio (safety), (2) provides for sufficient liquidity to meet the cash needs of the County's various operations (liquidity), and (3) attains a fair market rate of return (yield). Cash management functions will be conducted in such a manner as to ensure that adequate funds will always be available to meet the County's financial obligations and to provide the maximum amount of funds available for investment at all times.

RESPONSIBILITY

In accordance with North Carolina General Statutes, the Chief Financial Officer is designated as the Investment Officer of the County and is responsible for the County's financial assets. The Chief Financial Officer is also responsible for investment decisions and activities and shall develop and maintain written administrative procedures for the operation of the cash management and investment program, consistent with North Carolina General Statutes. In order to promote the efficiency of investment duties and related activities, the Chief Financial Officer may, at his option, designate one or more members of his staff to perform the functions of cash management and investing. Such delegation shall not relieve the Chief Financial Officer of responsibility for all transactions and executions performed by the designated individuals.

The standard of prudence to be used by the Investment Officer shall be the "prudent person" standard and shall be applied in the context of managing an overall portfolio. It states that investment officers acting in accordance with North Carolina General Statutes, this policy, written administrative procedures, and exercising due diligence, shall be relieved of personal responsibility for an individual security's credit risk or market price change, provided deviations from expectations are reported in a timely fashion and appropriate action is taken to control adverse developments. Investments shall be made with judgment and care, under circumstances then prevailing, which persons of prudence, discretion and intelligence exercise in the

management of their own affairs, not for speculation, but for investment, considering the probable safety of their capital as well as the probable income to be derived.

ETHICS AND CONFLICTS OF INTEREST

The Chief Financial Officer, designated Investment Officer and employees involved in the investment process shall refrain from personal business activity that could conflict with proper execution and management of the investment program, or which could impair their ability to make impartial investment decisions. Investment officials and employees shall disclose to the County Manager any material interests in financial institutions that conduct business with Catawba County, and they shall further disclose any personal financial/investment positions that could be related to the performance of the County's portfolio. This disclosure need not include normal banking or brokerage relationships that are at normal market rates and conditions available to the general public.

STATUTORY AUTHORIZATION

The legal limitations of local government investments are defined in North Carolina G.S. 159-30. Accordingly, the following classes of securities are indicative of the investments utilized by Catawba County:

- A. Obligations of the United States or obligations fully guaranteed both as to principal and interest by the United States.
- B. Obligations of the Federal Financing Bank, the Federal Farm Credit Bank, the Bank for
- C. Cooperatives, the Federal Intermediate Credit Bank, the Federal Land Banks, the Federal
- D. Home Loan Banks, the Federal Home Loan Mortgage Corporation, the Federal National
- E. Mortgage Association, the Government National Mortgage Association, the Federal
- F. Housing Administration, the Farmers Home Administration and the U.S. Postal Service.
- G. Obligations of the State of North Carolina.
- H. Deposits at interest or purchase of certificates of deposit with any bank, savings and loan association or trust company in North Carolina, provided such deposits or certificates of deposit are fully collateralized.
- I. Prime quality commercial paper bearing the highest rating of at least one nationally recognized rating service and not bearing a rating below the highest (A1, P1, F1) by any nationally recognized rating service which rates the particular obligation.
- J. Participating shares in a mutual fund for local government investment (such as the N.C. Capital Management Trust), which is certified by the N.C. Local Government Commission.

ADMINISTRATIVE RESTRICTIONS

In addition to the previously noted limitations on appropriate securities, Catawba County's investment activities are further restricted in the following manner:

It is the policy of Catawba County to diversify its investment portfolio. Assets held shall be diversified to eliminate the risk of loss resulting from the over concentration of assets in a specific issuer or specific class of securities. Diversification strategies shall be determined and revised periodically by the Chief Financial Officer. Portfolio maturities shall be staggered to avoid undue concentration of assets in a specific maturity sector. Maturities selected shall provide for stability of income and reasonable liquidity.

- Catawba County will invest its short-term investments (< one year) based on cash flow analysis
- Catawba County will invest minimal levels in money market funds or local government investment pools unless these instruments have higher yields
- Short-term investments will be aggressively managed to maximize yield
- Reserve funds and other funds with longer-term investment horizons (> one year) will be invested in higher yield, longer maturing investments to maximize the investment opportunity available.

Catawba County recognizes that investment risks can result from issuer defaults, market price changes or various technical complications leading to temporary illiquidity. Portfolio diversification is employed as a way to minimize default risk. No individual investment transaction shall be undertaken that jeopardizes the capital position of the overall portfolio. In the event of a default by a specific issuer, the Chief Financial Officer shall review and, if appropriate, proceed to liquidate securities having comparable credit risks.

SELECTION OF SECURITIES

The Chief Financial Officer, or his designee, will determine which instruments shall be purchased and sold, and the desired maturity date(s) that are in the best interest of the County. All brokers and dealers transacting business with the County must be licensed to do business within North

Carolina. They must also have extensive knowledge of NC General Statutes and have references from other North Carolina local governments. The selection of an instrument will involve the evaluation of, but not be limited to, the following factors:

- A. Cash flow projections and requirements
- B. Current market conditions
- C. Overall portfolio balance and makeup
- D. Relative liquidity of the instrument

CUSTODY AND SAFEKEEPING OF SECURITIES

Catawba County will maintain a third party safekeeping account for all investments (generally provided by the County's primary bank), or take physical possession of them. Some securities, primarily certificates of deposit, will not be kept in the third party safekeeping account, but will be kept by the Investment Officer in the vault of the County Finance Department. Transactions will be processed on a delivery versus payment basis, which insures that securities are deposited in an eligible financial institution prior to the release of funds.

INTERNAL CONTROLS

The Chief Financial Officer is responsible for establishing and maintaining a system of internal controls. The internal control structure shall be designed to provide reasonable assurances that the assets of Catawba County are protected from loss, theft, or misuse by third parties or County employees. Accordingly, the Chief Financial Officer shall establish a process for an annual independent review by an external auditor to assure compliance with policies and procedures.

REPORTING

The Chief Financial Officer shall prepare an investment report on a semi-annual basis, including a management summary that provides an analysis of the status of the current investment portfolio. The report will include the following:

- Listing of individual securities held at the end of the reporting period.
- Average weighted yield to maturity of portfolio on investments.
- Listing of investments by maturity date.
- Percentage of each type of investment in the total portfolio.

**Assessed Valuation and Actual Value of Taxable Property
Last Ten Fiscal Years**

Fiscal Year	Real Property	Personal Property	Public Utility Property	Total Taxable Assessed Value	Total Direct Tax Rate ⁽¹⁾	Estimated Real Market Value
2013	12,240,949,134	3,127,347,289	659,587,935	16,027,884,358	0.530	15,946,556,918
2014	12,224,185,313	3,790,836,072	685,580,853	16,700,602,238	0.530	16,192,168,158
2015	12,267,687,100	3,622,784,098	746,952,594	16,637,423,792	0.530	16,249,070,995
2016 ⁽²⁾	11,564,008,687	3,742,083,773	788,247,696	16,094,340,156	0.575	16,261,837,078
2017	11,682,762,282	3,910,899,616	827,530,781	16,421,192,679	0.575	16,571,997,860
2018	11,821,086,656	4,032,470,698	846,131,001	16,699,688,355	0.575	17,439,106,470
2019	11,984,593,390	4,339,896,854	856,998,611	17,181,488,855	0.575	18,580,608,689
2020 ⁽²⁾	13,101,976,344	4,431,826,297	922,892,477	18,456,695,118	0.575	18,821,838,791
2021	13,386,384,363	4,761,084,974	987,346,080	19,134,815,417	0.575	20,837,215,961
2022	13,586,700,647	5,161,064,795	1,088,939,158	19,836,704,600	0.575	N/A

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

⁽²⁾ Increase as a result of the County 4-year real property revaluation cycle.

Source: Catawba County Property Appraiser

CATAWBA COUNTY, NORTH CAROLINA

Table 6
Page 1 of 2

Property Tax Rates - Direct and Overlapping Governments ⁽¹⁾
Last Ten Fiscal Years

	Fiscal Year				
	2022	2021	2020	2019	2018
Catawba County					
Property Tax	0.5750	0.5750	0.5750	0.5750	0.5750
Fire Districts:					
Bandys	0.1150	0.1150	0.0780	0.0820	0.0820
Catawba Rural	0.1300	0.1300	0.1300	0.1000	0.1000
Claremont Rural	0.1100	0.1100	0.0900	0.0900	0.0900
Conover Rural	0.1100	0.1100	0.1100	0.1100	0.0900
Cooksville	0.0750	0.0750	0.0750	0.0620	0.0620
Hickory Rural	0.1500	0.1500	0.1500	0.1200	0.1200
Long View Rural	0.0830	0.0830	0.0830	0.0730	0.0730
Maiden Rural	0.0753	0.0753	0.0753	0.0800	0.0800
Mountain View	0.0718	0.0718	0.0718	0.0750	0.0750
Newton Rural	0.1300	0.1300	0.1200	0.1200	0.0900
Oxford	0.0650	0.0650	0.0650	0.0650	0.0650
Propst	0.0620	0.0620	0.0620	0.0620	0.0620
Sherrills Ford	0.1300	0.1300	0.1300	0.1100	0.1100
St. Stephens	0.1200	0.1200	0.1200	0.1200	0.1200
Municipalities:					
Town of Brookford	0.5200	0.5200	0.5200	0.5200	0.5200
Town of Catawba	0.5800	0.5800	0.5800	0.5800	0.4800
Town of Long View	0.5700	0.5700	0.5700	0.5700	0.5200
Town of Maiden	0.3800	0.3800	0.3800	0.3800	0.3800
City of Claremont	0.0490	0.0490	0.0490	0.4900	0.4900
City of Conover	0.0500	0.0500	0.0500	0.5000	0.4700
City of Hickory	0.6275	0.5875	0.5875	0.5665	0.5665
City of Newton	0.5400	0.5400	0.5400	0.5400	0.5400
Total Maximum Rate - Fire District	0.7250	0.7250	0.7250	0.6950	0.6950
Total Maximum Rate - Municipalities	1.2025	1.1625	1.1625	1.1550	1.1415

⁽¹⁾ All tax rates are expressed in dollars of tax per \$100 of assessed valuation. For the above years, the tax levies were assessed at one hundred percent (100%) of the actual value.

Source: Catawba County Tax Collector

Property Tax Rates - Direct and Overlapping Governments ⁽¹⁾
Last Ten Fiscal Years

	Fiscal Year				
	2017	2016	2015	2014	2013
Catawba County					
Property Tax	0.5750	0.5750	0.5300	0.5300	0.5300
Fire Districts:					
Bandys	0.0820	0.0820	0.0700	0.0700	0.0700
Catawba Rural	0.1000	0.0850	0.0700	0.0700	0.0700
Claremont Rural	0.0800	0.0800	0.0700	0.0700	0.0700
Conover Rural	0.0900	0.0900	0.0700	0.0700	0.0700
Cooksville	0.0620	0.0620	0.0617	0.0617	0.0617
Hickory Rural	0.0900	0.0900	0.0700	0.0700	0.0700
Long View Rural	0.0730	0.0730	0.0650	0.0546	0.0546
Maiden Rural	0.0800	0.0750	0.0700	0.0600	0.0600
Mountain View	0.0750	0.0600	0.0600	0.0600	0.0600
Newton Rural	0.0900	0.0900	0.0850	0.0700	0.0700
Oxford	0.0650	0.0650	0.0558	0.0558	0.0558
Propst	0.0620	0.0620	0.0615	0.0615	0.0615
Sherrills Ford	0.1100	0.0810	0.0800	0.0700	0.0700
St. Stephens	0.1200	0.0900	0.0900	0.0700	0.0700
Municipalities:					
Town of Brookford	0.5200	0.5200	0.5200	0.5200	0.5200
Town of Catawba	0.4800	0.4800	0.4800	0.4800	0.4800
Town of Long View	0.5200	0.4200	0.4200	0.4200	0.4000
Town of Maiden	0.3800	0.3800	0.3800	0.3800	0.3800
City of Claremont	0.4900	0.4900	0.4600	0.4600	0.4600
City of Conover	0.4700	0.4700	0.4300	0.4000	0.4000
City of Hickory	0.5665	0.5665	0.5000	0.5000	0.5000
City of Newton	0.5400	0.5400	0.5100	0.4800	0.4800
Total Maximum Rate - Fire District	0.6950	0.6650	0.6200	0.6000	0.6000
Total Maximum Rate - Municipalities	1.1415	1.1415	1.0500	1.0500	1.0500

⁽¹⁾ All tax rates are expressed in dollars of tax per \$100 of assessed valuation. For the above years, the tax levies were assessed at one hundred percent (100%) of the actual value.

Debt Management Policy

INTRODUCTION

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, 2022

Schedule J-1

Fiscal Year Ended June 30	Governmental Activities			Business Type Activities		
	Debt Principal	Interest	Total	Debt Principal	Interest	Total
2023	14,997,050	3,185,039	18,182,089	535,201	18,854	554,055
2024	14,660,721	2,826,756	17,487,477	499,884	12,680	512,564
2025	11,829,155	2,483,036	14,312,191	256,009	8,454	264,463
2026	10,449,777	2,171,553	12,621,330	249,756	5,969	255,725
2027	10,164,199	1,885,407	12,049,606	246,449	3,545	249,994
2028-2032	33,966,343	5,686,417	39,652,760	392,507	1,173	393,680
2033-2037	16,591,697	1,907,697	18,499,394	-	-	-
2038-2039	3,880,000	137,012	4,017,012	-	-	-
	<u>\$ 116,538,942</u>	<u>\$ 20,282,917</u>	<u>\$ 136,821,859</u>	<u>\$ 2,179,806</u>	<u>\$ 50,675</u>	<u>\$ 2,230,481</u>

Net Position by Component
Last Ten Fiscal Years
 (accrual basis of accounting)

	Fiscal Year				
	2022	2021	2020	2019	2018
Governmental activities:					
Net investment in capital assets	\$ 131,737,711	\$ 124,449,252	\$ 115,574,093	\$ 102,979,361	\$ 102,894,759
Restricted	36,821,265	50,609,042	39,677,297	47,104,886	26,520,247
Unrestricted	10,189,348	(35,914,333)	(40,780,172)	(47,734,012)	(31,770,408)
Total governmental activities net position	178,748,324	139,143,961	114,471,218	102,350,235	97,644,598
Business-type activities:					
Net investment in capital assets	74,283,661	70,980,887	68,855,090	64,560,596	60,993,467
Unrestricted	32,268,436	43,799,475	44,606,556	47,132,939	46,791,325
Total business-type activities net position	106,552,097	114,780,362	113,461,646	111,693,535	110,092,779
Primary government:					
Net investment in capital assets	206,021,372	195,430,139	184,429,183	167,539,957	163,888,226
Restricted	36,821,265	50,609,042	39,677,297	47,104,886	28,828,234
Unrestricted	42,457,784	7,885,142	3,826,384	(601,073)	15,020,917
Total primary government net position	\$ 285,300,421	\$ 253,924,323	\$ 227,932,864	\$ 214,043,770	\$ 207,737,377

Data Source
 Audited Financial Statements

CATAWBA COUNTY, NORTH CAROLINA

Table 1
Page 2 of 2

Net Position by Component
Last Ten Fiscal Years
(accrual basis of accounting)

	Fiscal Year				
	2017	2016	2015	2014	2013
Governmental activities:					
Net investment in capital assets	\$ 92,137,818	\$ 82,024,110	\$ 75,032,918	\$ 73,669,285	\$ 72,733,148
Restricted	32,847,390	37,336,072	55,052,023	61,304,988	50,910,338
Unrestricted	(20,049,846)	(17,909,411)	(49,201,049)	(70,537,217)	(56,964,579)
Total governmental activities net position	104,935,362	101,450,771	80,883,892	64,437,056	66,678,907
Business-type activities:					
Net investment in capital assets	57,243,979	53,727,147	51,643,356	49,571,504	51,632,394
Unrestricted	46,440,583	47,385,811	46,123,218	45,362,525	39,533,644
Total business-type activities net position	103,684,562	101,112,958	97,766,574	94,934,029	91,166,038
Primary government:					
Net investment in capital assets	149,381,797	135,751,257	126,676,274	123,240,789	124,365,542
Restricted	32,847,390	37,336,072	55,052,023	61,304,988	50,910,338
Unrestricted	26,390,737	29,476,400	(3,077,831)	(25,174,692)	(17,430,935)
Total primary government net position	\$ 208,619,924	\$ 202,563,729	\$ 178,650,466	\$ 159,371,085	\$ 157,844,945

Data Source
Audited Financial Statements

Changes in Net Position
Last Ten Fiscal Years
(accrual basis of accounting)

	Fiscal Year				
	2022	2021	2020	2019	2018
Expenses					
Governmental activities:					
General government	\$ 12,447,523	\$ 13,652,217	\$ 12,155,897	\$ 11,645,266	\$ 10,229,231
Public safety	52,626,431	51,540,354	50,525,230	42,615,139	40,842,983
Environmental protection	707,228	632,202	620,215	629,550	599,963
Economic and physical development	23,117,588	21,826,814	20,154,248	18,490,744	17,042,823
Human services	48,364,606	48,364,606	46,071,393	44,620,992	43,083,045
Culture and recreation	3,974,978	3,843,536	3,786,087	3,372,144	3,545,635
Education	61,203,839	65,156,094	58,197,754	65,517,013	69,146,541
Interest on long-term debt	2,562,883	3,951,535	4,064,107	4,318,642	3,615,378
Total governmental activities expenses	205,005,076	203,716,266	195,574,931	191,209,490	188,105,599
Business-type activities:					
Solid waste management	6,944,338	6,629,739	8,122,386	6,576,468	5,640,840
Water and sewer	2,786,959	1,624,959	3,040,068	3,210,852	2,289,106
Total business-type activities expenses	9,731,297	9,731,297	11,162,454	9,787,320	7,929,946
Total primary government expenses	214,736,373	213,447,563	206,737,385	200,996,810	196,035,545
Program Revenues					
Governmental activities:					
Fees, fines, and charges for services:					
General government	1,930,031	1,960,548	2,010,935	2,413,382	2,048,789
Public safety	10,767,020	9,794,544	8,325,780	8,753,953	9,082,972
Environmental protection	30,545	16,175	24,502	40,791	35,125
Economic and physical development	5,442,985	4,454,616	3,472,412	2,639,454	2,886,862
Human services	3,012,971	1,927,447	2,199,185	1,986,009	2,104,653
Culture and recreation	(218,953)	70,270	60,759	63,150	60,763
Education	355,119	344,400	-	-	-
Operating grants and contributions	47,486,254	36,094,621	31,304,752	29,495,898	29,180,562
Capital grants and contributions	14,472	14,472	565,040	465,997	246,568
Total governmental activities program revenues	68,820,444	80,359,444	47,963,365	45,858,634	45,646,294
Business-type activities:					
Fees, fines, and charges for services	9,772,558	8,777,537	9,225,356	7,972,268	7,384,774
Operating grants and contributions	1,340,993	1,096,384	1,049,294	870,227	1,500,375
Capital grants and contributions	-	-	996,137	13,364	-
Total business-type activities program revenues	11,113,551	9,873,921	11,270,787	8,855,859	8,885,149
Total primary government program revenues	79,933,995	64,551,014	59,234,152	54,714,493	54,531,443
Net (Expenses) Revenues					
Governmental activities	(136,184,632)	(154,581,002)	(147,611,566)	(145,350,856)	(142,459,305)
Business-type activities	1,382,254	1,619,223	108,333	(931,461)	955,203
Total primary government net expense	(134,802,378)	(121,974,568)	(147,503,233)	(146,282,317)	(141,504,102)
General Revenues and Other Changes in Net Position					
Governmental activities:					
Taxes					
Property taxes	125,402,460	120,612,862	115,771,446	107,841,934	104,070,254
Local option sales taxes	53,494,247	46,887,470	39,552,244	37,938,247	36,065,390
Other taxes	2,664,019	2,213,573	1,849,277	1,795,787	1,848,291
Investment earnings, unrestricted	(5,676,338)	(42,857)	2,559,582	4,175,509	702,975
Gain (loss) on sales of capital assets	-	8,075	-	-	-
Transfers	8,674,500	700,000	-	(1,694,984)	(1,653,489)
Total governmental activities	184,558,888	170,379,123	159,732,549	150,056,493	141,033,421
Business-type activities:					
Taxes					
Local option sales taxes	-	-	-	900,150	848,925
Other taxes	439,249	397,811	369,136	372,218	425,298
Investment earnings	(1,804,268)	1,682	1,184,091	1,867,691	292,600
Gain on sales of capital assets	429,000	-	106,551	5,161	54,598
Transfers	(8,674,500)	(700,000)	-	1,694,984	1,653,489
Total business-type activities	(9,610,519)	(300,507)	1,659,778	4,840,204	3,274,910
Total primary government	174,948,369	170,078,616	161,392,327	154,896,697	144,308,331
Change in Net Position					
Governmental activities	48,374,256	15,798,121	12,120,983	4,705,637	(1,425,884)
Business-type activities	(8,228,265)	1,318,716	1,768,111	3,908,743	4,230,113
Total primary government	\$ 40,145,991	\$ 17,116,837	\$ 13,889,094	\$ 8,614,380	\$ 2,804,229

Data Source
Audited Financial Statements

Changes in Net Position
Last Ten Fiscal Years
(accrual basis of accounting)

	Fiscal Year				
	2017	2016	2015	2014	2013
Expenses					
Governmental activities:					
General government	\$ 12,702,261	\$ 11,860,452	\$ 9,933,029	\$ 10,807,772	\$ 9,760,225
Public safety	39,368,324	34,879,104	32,921,751	32,732,323	31,236,944
Environmental protection	679,490	585,457	546,444	492,269	508,073
Economic and physical development	16,638,619	14,883,762	13,950,985	13,538,407	12,780,487
Human services	48,949,754	46,621,822	47,218,856	47,935,422	48,863,130
Culture and recreation	3,518,210	3,595,626	3,127,165	2,847,558	2,776,547
Education	57,013,840	50,223,611	49,298,062	61,843,087	57,519,210
Interest on long-term debt	3,707,890	3,477,042	3,815,195	3,774,279	3,602,099
Total governmental activities expenses	182,578,388	166,126,876	160,811,487	173,971,117	167,046,715
Business-type activities:			46,123,218		
Solid waste management	5,575,002	5,346,204	4,899,445	5,166,963	5,927,016
Water and sewer	2,074,045	2,279,892	2,291,702	1,612,849	2,102,576
Total business-type activities expenses	7,649,047	7,626,096	7,191,147	6,779,812	8,029,592
Total primary government expenses	190,227,435	173,752,972	168,002,634	180,750,929	175,076,307
Program Revenues					
Governmental activities:					
Fees, fines, and charges for services:					
General government	1,645,516	1,664,523	1,870,508	1,752,070	1,869,484
Public safety	9,062,382	8,617,461	8,747,839	8,068,851	9,178,100
Environmental protection	33,368	35,269	24,651	5,100	4,675
Economic and physical development	2,783,017	2,552,503	2,489,106	2,204,984	2,329,590
Human services	2,777,252	7,390,409	5,279,686	6,762,666	7,247,968
Culture and recreation	57,805	61,537	66,579	57,436	62,192
Education	-	-	-	494,298	499,006
Operating grants and contributions	33,826,622	33,083,275	37,229,196	29,136,207	28,576,342
Capital grants and contributions	114,292	250,000	125,000	2,292,224	1,859,891
Total governmental activities program revenues	50,300,254	53,654,977	55,832,565	50,773,836	51,627,248
Business-type activities:					
Fees, fines, and charges for services	6,615,230	6,421,312	6,054,569	5,671,631	5,880,833
Operating grants and contributions	742,079	743,064	606,766	868,759	650,178
Capital grants and contributions	-	223,191	486,732	126,942	731,970
Total business-type activities program revenues	7,357,309	7,387,567	7,148,067	6,667,332	7,262,981
Total primary government program revenues	57,657,563	61,042,544	62,980,632	57,441,168	58,890,229
Net (Expenses) Revenues					
Governmental activities	(132,278,134)	(112,471,899)	(104,978,922)	(123,197,281)	(115,419,467)
Business-type activities	(291,738)	(238,529)	(43,080)	(112,480)	(766,611)
Total primary government net expense	(132,569,872)	(112,710,428)	(105,022,002)	(123,309,761)	(116,186,078)
General Revenues and Other Changes in Net Position					
Governmental activities:					
Taxes					
Property taxes	102,512,789	98,691,384	94,200,605	93,649,723	89,347,893
Local option sales taxes	34,612,225	32,903,055	29,962,757	28,027,368	26,644,767
Other taxes	1,768,591	1,590,916	1,652,213	1,494,645	1,548,870
Investment earnings, unrestricted	209,348	1,470,473	975,564	1,155,474	(183,818)
Gain (loss) on sales of capital assets	-	-	-	-	9,169
Transfers	(1,600,000)	(1,617,050)	(800,000)	(1,601,565)	(775,000)
Total governmental activities	137,502,953	133,038,778	125,991,139	122,725,645	116,591,881
Business-type activities:					
Taxes					
Local option sales taxes	821,860	870,975	1,451,312	1,359,558	1,293,304
Other taxes	340,216	327,044	312,429	297,543	294,409
Investment earnings	52,518	715,609	477,221	621,805	(94,709)
Gain on sales of capital assets	48,748	54,235	2,220	-	-
Transfers	1,600,000	1,617,050	800,000	1,601,565	775,000
Total business-type activities	2,863,342	3,584,913	3,043,182	3,880,471	2,268,004
Total primary government	140,366,295	136,623,691	129,034,321	126,606,116	118,859,885
Change in Net Position					
Governmental activities	5,224,819	20,566,879	21,012,217	(471,636)	1,172,414
Business-type activities	2,571,604	3,346,384	3,000,102	3,767,991	1,501,393
Total primary government	\$ 7,796,423	\$ 23,913,263	\$ 24,012,319	\$ 3,296,355	\$ 2,673,807

Data Source
Audited Financial Statements

CATAWBA COUNTY, NORTH CAROLINA
Table 3
Page 1 of 2
Fund Balances, Governmental Funds
Last Ten Fiscal Years

(modified accrual basis of accounting)

	Fiscal Year				
	2022	2021	2020	2019	2018
General Fund					
Nonspendable					
Inventories	\$ 299,636	\$ 319,229	\$ 304,083	\$ 310,198	\$ 314,246
Prepaid	61,080	18,419	617,948	595,103	600,017
Notes receivable	584,026	913,027	1,195,145	930,261	828,179
Leases	2,037	-	-	-	-
Restricted					
Stabilization by State Statute	22,335,350	18,655,860	16,340,426	17,310,522	16,277,027
Register of Deeds	139,535	115,021	43,326	46,265	17,382
Debt service	21,122,635	19,265,800	17,412,407	15,552,488	13,923,346
Social Services	240,000	240,000	243,133	245,354	-
General Capital Reserve	-	-	-	-	405,964
Committed					
Tax Reappraisal	122,185	128,307	95,125	94,005	119,803
Assigned					
Public Health	991,262	680,178	662,279	572,272	734,665
Social Services	7,125,114	5,149,537	3,892,520	3,434,388	3,758,037
County Manager	422,335	388,954	263,100	251,336	251,049
Human Resources	361,748	238,628	203,989	210,196	323,652
Library	675,350	693,938	691,398	515,113	307,791
Cooperative Extension	-	-	-	-	-
Subsequent year's expenditures	11,154,833	8,511,516	6,389,453	7,606,196	6,809,722
Unassigned	65,591,057	57,306,094	49,576,091	41,970,308	39,478,996
Total general fund	131,228,183	112,624,508	97,930,423	89,644,005	84,149,876
Restricted					
Stabilization by State Statute	6,933,063	9,198,727	16,168,544	22,009,972	2,642,305
Public Safety	2,042,228	1,670,080	1,539,652	1,282,323	934,306
Human Services	-	25,552	-	-	-
Fire Protection	2,077,632	1,747,215	1,408,760	1,881,139	1,487,254
Debt service	-	-	-	-	-
Library Endowment	197,841	225,206	205,165	199,878	193,303
Scholarship	56,244	58,703	58,670	56,815	54,953
Parks Preservation	76,104	55,824	23,032	5,515	5,335
Community Development	50,694	20,136	19,960	4,408	25,764
Representative Payee	104,255	-	-	-	-
American Rescue Plan Act	-	15,473,757	-	-	-
CARES Act	-	-	4,923	-	-
General Capital	89,786	5,022,380	6,946,054	17,884,858	30,058,365
School Capital and Construction	1,816,691	5,795,919	2,717,631	6,066,675	22,578,401
Hospital Capital	2,230,555	2,807,987	3,305,995	3,728,084	4,104,986
Committed					
General Capital	26,902,456	7,471,743	532,909	2,462,695	17,584,405
Subdivision Road Improvement	565,810	-	-	-	-
School Capital	9,825,269	8,460,279	8,969,464	6,791,275	6,116,496
School Construction	7,988,924	10,242,253	6,027,961	8,877,798	7,216,972
Hospital Construction	-	-	-	-	-
Assigned	-	-	-	-	-
Unassigned	(338,651)	(15,495,456)	(1,106,533)	-	-
Total fund balances	60,618,901	52,780,305	46,822,187	71,251,435	93,002,845
Total governmental funds	\$ 191,847,084	\$ 165,404,813	\$ 144,752,610	\$ 160,895,440	\$ 177,152,721

CATAWBA COUNTY, NORTH CAROLINA
Table 3
Page 2 of 2
Fund Balances, Governmental Funds
Last Ten Fiscal Years

(modified accrual basis of accounting)

	Fiscal Year				
	2017	2016	2015	2014	2013
General Fund					
Nonspendable					
Inventories	\$ 315,603	\$ 326,899	\$ 319,059	\$ 327,147	\$ 305,186
Prepaid	650,755	791,762	115,502	164,242	26,922
Notes receivable	1,140,298	1,487,417	1,597,343	-	-
Leases	-	-	-	-	-
Restricted					
Stabilization by State Statute	15,043,605	15,930,246	15,465,797	14,650,010	12,972,979
Register of Deeds	17,170	5,883	78,807	1,410	66,229
Debt service	11,878,801	10,014,375	8,273,296	1,839,350	-
Social Services	-	-	-	-	-
General Capital Reserve	404,237	462,531	456,389	452,670	448,015
Committed			46,123,218		
Tax Revaluation	173,005	172,990	165,832	192,437	166,678
Assigned					
Public Health	684,018	376,026	241,739	289,199	428,814
Social Services	4,133,196	5,189,684	5,101,867	4,304,485	4,505,344
County Manager	168,882	165,824	94,899	122,118	182,660
Human Resources	396,894	498,613	582,027	614,061	624,570
Library	127,497	103,073	224,601	400,697	334,917
Cooperative Extension	-	-	-	-	-
Subsequent year's expenditures	6,196,066	8,740,222	6,144,343	6,471,106	6,356,815
Unassigned	38,512,665	34,098,284	21,646,494	20,734,380	24,199,035
Total general fund	79,842,692	78,363,829	106,631,213	50,563,312	50,618,164
Restricted					
Stabilization by State Statute	9,998,054	13,762,920	21,233,131	28,760,070	3,847,266
Public Safety	607,282	494,667	2,489,115	2,582,688	2,658,023
Human Services	-	-	-	-	-
Fire Protection	1,521,675	1,370,246	1,258,983	1,145,873	893,577
Debt service	-	-	-	4,645,650	-
Library Endowment	192,424	192,428	187,371	239,217	236,757
Scholarship	53,725	52,740	52,294	46,048	44,288
Parks Preservation	5,312	1,099	50,004	49,596	75,197
Community Development	15,821	-	12,105	17,469	-
Representative Payee	-	-	-	-	-
American Rescue Plan Act	-	-	-	-	-
CARES Act	-	-	-	-	-
General Capital	452,704	2,231,565	10,604,245	17,957,394	-
School Capital and Construction	22,019,761	-	224,942	4,726,766	22,834,431
Hospital Capital	4,586,527	5,063,041	5,494,731	5,449,956	5,393,919
Committed					
General Capital	16,137,346	18,875,251	12,203,246	4,543,427	32,219,263
Subdivision Road Improvement	-	-	-	-	-
School Capital	7,159,669	5,499,929	5,900,499	6,465,739	6,172,623
School Construction	12,264,434	6,790,440	6,596,208	-	927,914
Hospital Construction	-	24,433	24,370	24,171	23,693
Assigned	-	-	-	-	-
Unassigned	-	(712)	-	(2,380,149)	-
Total fund balances	75,014,734	54,358,047	66,331,244	74,273,915	75,326,951
Total governmental funds	\$ 154,857,426	\$ 132,721,876	\$ 172,962,457	\$ 124,837,227	\$ 125,945,115

CATAWBA COUNTY, NORTH CAROLINA
Table 4
Page 1 of 2
Changes in Fund Balances, Governmental Funds
Last Ten Fiscal Years
(modified accrual basis of accounting)

	Fiscal Year				
	2022	2021	2020	2019	2018
Revenues					
Ad valorem taxes	\$ 125,412,180	\$ 121,024,799	\$ 115,496,421	\$ 108,017,836	\$ 104,028,855
Other taxes	\$ 55,315,391	48,220,380	40,497,590	38,794,760	36,953,090
Unrestricted intergovernmental revenues	2,251,449	2,094,948	1,987,827	1,859,693	1,895,660
Restricted intergovernmental revenues	51,478,242	40,647,300	35,480,559	33,799,515	32,872,765
Permits and fees	6,183,904	5,352,866	3,678,377	3,648,564	3,545,784
Sales and services	10,128,551	7,780,817	8,079,661	7,679,583	7,789,214
Investment earnings	(5,676,335)	(42,859)	2,559,583	4,175,516	702,974
Miscellaneous	3,580,511	3,517,835	3,838,422	3,258,451	3,584,753
Total revenues	248,673,893	228,596,086	211,618,440	201,233,918	191,373,095
Expenditures					
Current:					
General government	14,627,408	14,898,197	13,057,864	13,645,725	12,033,377
Public safety	51,074,409	48,186,161	46,544,256	40,511,383	40,537,103
Environmental protection	702,965	601,045	594,076	607,125	581,569
Economic and physical development	21,894,798	19,023,000	18,731,430	17,619,284	16,222,681
Human services	47,203,285	45,273,661	43,149,372	42,815,566	42,039,157
Culture and recreation	3,992,511	3,496,614	3,492,983	3,603,514	3,397,645
Education	47,384,443	46,477,634	45,497,776	44,679,342	43,331,107
Capital Outlay	26,917,395	30,208,203	37,444,960	34,042,704	35,780,090
Debt service:					
Principal	14,950,643	14,577,808	14,676,883	13,445,368	13,501,848
Interest	3,835,712	4,314,087	4,571,669	4,826,204	3,507,375
Payment to refunded bond escrow agent	-	-	-	-	-
Bond issuance costs	7,616	145,011	-	-	375,651
Total expenditures	232,591,185	227,201,421	227,761,269	215,796,215	211,307,603
Other Financing Sources (uses)					
Transfers from other funds	38,858,350	14,349,626	7,162,914	5,158,796	6,641,134
Transfers to other funds	(30,183,850)	(13,649,626)	(7,162,914)	(6,853,780)	(8,294,623)
Installment purchase obligations issued	-	18,550,000	-	-	-
Lease liabilities issued	1,579,797	-	-	-	-
Premium on installment obligations issued	-	-	-	-	-
Bonds issued	10,757,408	-	-	-	39,085,000
Premium on bonds issued	-	-	-	-	4,798,292
Payment to refunded escrow agent	(10,757,408)	-	-	-	-
Sales of capital assets	-	8,075	-	-	-
Total other financing sources (uses)	10,254,297	19,258,075	-	(1,694,984)	42,229,803
Net change in fund balances	\$ 26,337,005	\$ 20,652,740	\$ (16,142,829)	\$ (16,257,281)	\$ 22,295,295
Debt service as a percentage of noncapital expenditures	8.7%	8.8%	9.5%	9.1%	8.6%

⁽¹⁾ 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)

	Fiscal Year				
	2017	2016	2015	2014	2013
Revenues					
Ad valorem taxes	\$ 102,643,115	\$ 98,864,292	\$ 94,982,137	\$ 94,593,965	\$ 89,246,050
Other taxes	35,395,806	33,513,929	30,577,418	28,514,821	27,201,571
Unrestricted intergovernmental revenues	1,915,010	1,914,853	1,950,128	1,902,192	1,887,066
Restricted intergovernmental revenues	37,710,248	36,702,096	37,914,903	36,065,434	36,172,540
Permits and fees	3,270,330	2,725,409	2,398,171	2,130,735	2,346,916
Sales and services	7,955,557	9,289,078	10,275,072	11,363,376	11,518,226
Investment earnings	209,348	1,451,782	975,566	1,155,473	(183,818)
Miscellaneous	3,544,286	7,502,488	6,790,563	3,539,937	3,469,424
Total revenues	192,643,700	191,963,927	185,863,958	179,265,933	171,657,975
Expenditures					
Current:					
General government	12,813,629	12,646,281	10,889,713	11,329,249	10,339,386
Public safety	40,004,086	34,477,572	33,618,405	31,930,143	30,928,591
Environmental protection	661,156	573,409	545,637	461,359	477,163
Economic and physical development	15,493,426	15,010,630	13,813,474	13,573,781	12,850,717
Human services	47,706,576	46,315,883	47,773,150	47,114,736	48,069,751
Culture and recreation	3,407,377	3,513,584	3,109,069	2,769,125	2,694,713
Education	41,012,204	40,239,272	40,394,875	40,004,060	39,695,975
Capital Outlay	27,343,949	26,081,492	18,273,102	33,342,151	21,113,769
Debt service:					
Principal	13,430,361	10,582,661	12,331,427	13,932,346	13,586,635
Interest	3,763,682	3,744,689	4,042,723	3,794,348	3,600,703
Payment to refunded bond escrow agent	-	-	-	1,014,000	1,128,232
Bond issuance costs	115,551	-	-	23,583	135,592
Total expenditures	205,751,997	193,185,473	184,791,575	199,288,881	184,621,227
Other Financing Sources (uses)					
Transfers from other funds	10,302,305	8,376,971	5,187,183	2,942,065	2,247,667
Transfers to other funds	(11,902,305)	(9,994,021)	(5,987,183)	(4,543,630)	(3,022,667)
Installment purchase obligations issued	50,530,000	570,000	-	20,125,000	33,600,000
Lease liabilities issued	-	-	-	-	-
Premium on installment obligations issued	-	-	-	2,161,054	-
Bonds issued	-	-	-	1,810,000	10,965,000
Premium on bonds issued	-	-	-	39,911	-
Payment to refunded escrow agent	(13,686,153)	-	-	(1,849,125)	(9,750,000)
Sales of capital assets	-	-	-	-	9,169
Total other financing sources (uses)	35,243,847	(1,047,050)	(800,000)	20,685,275	34,049,169
Net change in fund balances	\$ 22,135,550	\$ (2,268,596)	\$ 272,383	\$ 662,327	\$ 21,085,917
 Debt service as a percentage of noncapital expenditures	 8.9%	 8.1%	 9.4%	 9.5%	 9.5%

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

CATAWBA COUNTY, NORTH CAROLINA

Table 7
Page 1 of 2

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

Fiscal Year 2022				
Taxpayer	Type of Business	Taxable Assessed Value	Rank	Percentage of Total Taxable Assessed Value
Apple, Inc.	Computer Server	\$ 1,213,996,359	1	6.12
Duke Energy Carolinas, LLC	Electric Utility	866,429,389	2	4.37
GKN Driveline Newton, LLC	Gears Mfg.	240,732,658	3	1.21
Corning Cable Systems, LLC	Cable Mfg.	166,626,767	4	0.84
Prysmian Cables and Systems, LLC	Cable Mfg.	145,813,000	5	0.74
CommScope Inc. of North Carolina	Cable Mfg.	116,960,643	6	0.59
Target Corporation	Warehouse/Retail	77,243,719	7	0.39
Duke Lifepoint	Medical Care	76,387,670	8	0.39
Piedmont Natural Gas Co, Inc.	Gas Utility	75,008,852	9	0.38
Hickory Springs Mfg. Co., Inc.	Manufacturing	49,556,610	10	0.25
		<u>\$ 3,028,755,667</u>		<u>15.28</u>
Total Assessed Valuation		<u>\$ 19,836,704,600</u>		

Source: Catawba County Tax Collector

CATAWBA COUNTY, NORTH CAROLINA

Table 7
Page 2 of 2

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

Taxpayer	Type of Business	Fiscal Year 2013		
		Taxable Assessed Value	Rank	Percentage of Total Taxable Assessed Value
Apple, Inc.	Computer Server	\$ 627,330,611	1	3.91
Duke Energy Carolinas, LLC	Electric Utility	506,438,391	2	3.16
GKN Driveline Newton, LLC	Gears Mfg.	108,991,404	4	0.68
Corning Cable Systems, LLC	Cable Mfg.	68,286,524	8	0.43
Prysmian Cables and Systems, LLC	Cable Mfg.	-	-	-
CommScope Inc. of North Carolina	Cable Mfg.	106,209,879	5	0.66
Target Corporation	Warehouse/Retail	111,232,424	3	0.69
Duke Lifepoint (Amireit (Frye) Inc.)	Medical Care	74,213,592	7	0.46
Piedmont Natural Gas Co, Inc.	Gas Utility	-	-	-
Hickory Springs Mfg. Co., Inc.	Manufacturing	55,172,963	9	0.34
Draka Comteq American Medical	Cable Mfg.	75,099,121	6	0.47
Valley Hills Mall, LLC	Retail	45,891,969	10	0.29
		<u>\$ 1,778,866,878</u>		<u>11.09</u>
Total Assessed Valuation		<u>\$ 16,027,884,358</u>		

Source: Catawba County Tax Collector

Property Tax Levies and Collections
Last Ten Fiscal Years
(modified accrual basis of accounting)

Fiscal Year	Tax Year	Total Tax Levy for Fiscal Year ⁽¹⁾	Collected within the Fiscal Year of the Levy		Collections in Subsequent Years	Total Collections to Date	
			Amount	Percentage of Levy		Amount	Percentage of Levy
2013	2012	84,947,787	81,441,422	95.87	3,216,211	84,657,633	99.66
2014	2013	88,513,192	85,800,420	96.94	2,483,775	88,284,195	99.74
2015	2014	88,178,346	86,413,676	98.00	1,685,910	88,099,586	99.91
2016	2015	92,542,456	90,856,714	98.18	1,613,657	92,470,371	99.92
2017	2016	94,639,996	93,070,059	98.34	1,480,570	94,550,629	99.91
2018	2017	96,140,422	94,571,921	98.37	1,461,834	96,033,755	99.89
2019	2018	99,113,042	97,751,358	98.63	1,183,804	98,935,162	99.82
2020	2019	106,244,575	104,660,807	98.51	1,325,318	105,986,125	99.76
2021	2020	110,229,070	109,080,596	98.96	711,038	109,791,634	99.60
2022	2021	114,633,420	113,541,410	99.05	-	113,541,410	99.05

⁽¹⁾ Includes discoveries, releases and abatements

Source: Catawba County Tax Collector

Ratios of Outstanding Debt by Type
Last Ten Fiscal Years

Governmental Activities								
Fiscal Year	General Obligation Bonds	Certificates of Participation	Installment Purchases	Qualified Zone Academy Bonds	Qualified School Construction Bonds	Build America Bonds	Limited Obligation Bonds	Long-Term Leases
2013	3,325,000	16,465,000	48,618,040	450,000	27,808,553	7,242,872	37,770,939	-
2014	799,341	12,208,902	44,692,131	400,000	27,808,553	6,663,443	63,119,732	-
2015	-	11,885,455	40,764,047	350,000	27,808,553	6,084,013	57,768,142	-
2016	-	10,582,008	37,299,345	300,000	27,808,553	5,504,583	52,638,035	-
2017	-	9,293,560	72,741,291	250,000	27,808,553	-	47,533,477	-
2018	-	8,020,112	65,653,300	200,000	27,808,553	-	86,320,939	-
2019	-	6,776,664	58,593,253	150,000	27,808,553	-	80,993,922	-
2020	-	5,558,217	51,671,667	100,000	27,808,553	-	74,282,324	-
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

N/A = Not available

Sources:

¹ U.S. Department of Commerce Bureau of Economic Analysis² Population based on estimates issued by the Bureau of the Census

Ratios of Outstanding Debt by Type
Last Ten Fiscal Years

Year	North Carolina Department of Commerce	Business Type				Total Primary Government	Percentage of Personal Income ⁽¹⁾	Per Capita ⁽²⁾
		Installment Purchases	Limited Obligation Bonds	Revolving Loan	Long-Term Leases			
2013	2,600,000	8,000,000	5,504,061	1,275,000	-	159,059,465	2.95	1,023
2014	2,600,000	7,397,122	5,401,752	1,200,000	-	172,290,976	3.15	1,109
2015	2,600,000	6,783,333	5,097,634	1,125,000	-	160,266,177	2.80	1,028
2016	2,600,000	6,158,434	4,562,032	1,050,000	-	148,502,990	2.36	953
2017	2,100,388	5,522,224	4,030,882	975,000	-	170,255,375	2.63	1,091
2018	1,590,784	4,874,499	3,501,003	900,000	-	198,869,190	2.89	1,263
2019	1,070,988	4,215,049	2,972,398	825,000	-	183,405,827	2.55	1,157
2020	540,796	3,543,664	2,528,372	750,000	-	166,783,593	2.24	1,039
2021	-	2,860,127	2,086,253	675,000	-	168,800,189	2.13	1,050
2022	-	1,567,592	-	600,000	12,151	149,590,024	N/A	924

N/A = Not available

Sources:

¹ U.S. Department of Commerce Bureau of Economic Analysis² Population based on estimates issued by the Bureau of the Census

Legal Debt Margin Information
Last Ten Fiscal Years

	<u>2022</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>
Assessed value (after exemption)	19,836,704,600	19,134,815,417	18,456,695,118	17,181,488,855	16,699,988,355
Debt limit rate	8%	8%	8%	8%	8%
Debt limit	1,586,936,368	1,530,785,233	1,476,535,609	1,374,519,108	1,335,999,068
Less: Total net debt applicable to limit	129,084,877	149,537,030	149,376,135	167,855,980	198,869,191
Legal debt margin	<u>1,457,851,491</u>	<u>1,381,248,203</u>	<u>149,376,135</u>	<u>1,206,663,128</u>	<u>198,869,191</u>
Total net debt applicable to the limit as a percentage of debt limit	8%	10%	10%	12%	15%

Legal Debt Margin Calculation for Fiscal Year 2022

Assessed value (after exemptions)	\$ 19,836,704,600
Debt limit (8% of assessed value)	1,586,936,368
Debt applicable to limit:	
Certificates of participation	2,880,000
Installment purchase	68,243,000
Qualified Zone Academy Bonds	-
Qualified School Construction Bonds	27,808,553
Limited Obligation Bonds	48,816,483
North Carolina Department of Commerce	-
Federal Revolving Loan	600,000
Less: Statutory deductions	
Sinking Funds	<u>(19,263,159)</u>
Total net debt applicable to limit	<u>129,084,877</u>
Legal debt margin	<u>\$ 1,457,851,491</u>

CATAWBA COUNTY, NORTH CAROLINA

Table 10

Page 2 of 2

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

	2017	2016	2015	2014	2013
Assessed value (after exemption)	16,421,192,679	16,094,340,156	16,637,423,792	16,700,602,238	16,027,884,358
Debt limit rate	8%	8%	8%	8%	8%
Debt limit	1,313,695,414	1,287,547,212	1,330,993,903	1,336,048,179	1,282,230,749
Less: Total net debt applicable to limit	170,255,375	148,502,990	152,703,618	158,887,591	154,634,710
Legal debt margin	1,143,440,039	1,139,044,222	1,178,290,285	1,177,160,588	1,127,596,039
Total net debt applicable to the limit as a percentage of debt limit	13%	12%	11%	12%	12%

Demographic and Economic Statistics
Last Ten Fiscal Years

Fiscal Year	Population Estimate ⁽¹⁾	Personal Income	Per Capita Income ⁽²⁾	Median Age ⁽³⁾	School Enrollment ⁽⁴⁾	Unemployment Rate ⁽⁵⁾
2013	155,494	5,357,979,000	34,716	40.25	24,241	10.80
2014	155,411	5,478,237,750	35,250	40.47	24,204	7.10
2015	155,832	5,725,579,344	36,742	40.67	23,889	6.00
2016	156,182	6,243,298,000	40,265	40.82	23,679	4.90
2017	156,106	6,489,428,000	41,477	41.06	23,509	4.00
2018	157,424	6,895,726,000	43,651	41.20	23,203	3.80
2019	158,579	7,193,629,000	45,342	41.25	22,705	4.20
2020	160,504	7,397,881,000	46,367	39.23	22,593	8.30
2021	160,732	7,886,011,000	49,193	41.70	21,701	4.7
2022	161,909	N/A	N/A	41.40	21,636	3.8

N/A = Not available

Sources:

¹ NC Budget and Management Office of State Planning - Based upon estimates issued by the U.S. Census Bureau

² Bureau of Economic Analysis

³ NC Budget and Management Office of State Planning

⁴ North Carolina Department of Public Instruction

⁵ United States Department of Labor - Bureau of Labor Statistics

Principal Employers
Current Year and Nine Years Ago

Employer	Industry	2022		2013	
		Employees	Rank	Employees	Rank
Catawba County Schools	Education & Health Services	1,000+	1	1,000+	1
Target Stores Div.	Transportation & Warehousing	1,000+	2	-	-
Catawba Valley Medical Center	Education & Health Services	1,000+	3	1,000+	2
Corning Optical Communications, LLC	Manufacturing	1,000+	4	1,000+	7
CommScope	Manufacturing	1,000+	5	1,000+	4
Catawba County Government	Public Administration	1,000+	6	1,000+	5
Wal-Mart Associates, LLC	Retail Trade	1,000+	7	-	-
Dip Partner Frye, LLC	Health Care & Social Assistance	1,000+	8	1,000+	3
Gkn Driveline Newton, LLC	Manufacturing	500-999	9	-	-
Catawba Valley Community College	Educational Services	500-999	10	-	-
Hickory Springs Manufacturing Co., Inc.	Manufacturing	-	-	1,000+	6
Ethan Allen, Inc.	Manufacturing	-	-	500-999	8
G&A Outsourcing (Convergys)	Manufacturing	-	-	500-999	9
Pierre Foods	Manufacturing	-	-	500-999	10

CATAWBA COUNTY, NORTH CAROLINA
Full Time Equivalent County Employees by Function
Last Ten Fiscal Years

Table 13
Page 1 of 2

	Full-time Equivalent Employees as of June 30				
	2022	2021	2020	2019	2018
Function					
Governmental activities:					
General government	81	82	81	80	82
Public safety	442	439	425	374	370
Environmental protection	5	5	5	5	4
Economic and physical development	108	97	91	91	86
Human services	519	516	516	515	510
Culture and recreation	38	38	38	38	37
Total governmental activities	<u>1,193</u>	<u>1,177</u>	<u>1,156</u>	<u>1,103</u>	<u>1,089</u>
Business-type activities:					
Water sewer	1	1	1	1	1
Solid waste management	30	30	29	29	29
Total business-type activities	<u>31</u>	<u>31</u>	<u>30</u>	<u>30</u>	<u>30</u>
Total primary government	<u><u>1,224</u></u>	<u><u>1,208</u></u>	<u><u>1,186</u></u>	<u><u>1,133</u></u>	<u><u>1,120</u></u>

Source: Catawba County Human Resources Department

CATAWBA COUNTY, NORTH CAROLINA
Full Time Equivalent County Employees by Function
Last Ten Fiscal Years

Table 13
Page 2 of 2

	Full-time Equivalent Employees as of June 30				
	2017	2016	2015	2014	2013
Function					
Governmental activities:					
General government	82	81	83	84	85
Public safety	358	355	347	345	340
Environmental protection	4	4	4	5	4
Economic and physical development	84	78	76	76	75
Human services	505	541	548	551	577
Culture and recreation	36	35	35	35	32
Total governmental activities	<u>1,069</u>	<u>1,093</u>	<u>1,093</u>	<u>1,096</u>	<u>1,113</u>
Business-type activities:					
Water sewer	1	1	1	1	1
Solid waste management	27	26	26	27	27
Total business-type activities	<u>28</u>	<u>27</u>	<u>27</u>	<u>28</u>	<u>28</u>
Total primary government	<u><u>1,097</u></u>	<u><u>1,120</u></u>	<u><u>1,120</u></u>	<u><u>1,124</u></u>	<u><u>1,141</u></u>

Source: Catawba County Human Resources Department

Operating Indicators by Function
Last Ten Fiscal Years

Function	Fiscal Year				
	2022	2021	2020	2019	2018
Governmental activities:					
General government					
Number of registered voters	110,265	107,141	106,113	99,706	105,035
Number of marriage licenses issued	1,035	1,091	995	964	1,081
Number of tax bills issued	111,937	116,095	114,422	111,625	106,065
Public safety					
Number of 911 dispatch/calls	94,350	94,507	89,553	89,712	90,118
Sheriff Department offenses reported	2,265	4,273	2,697	9,417	5,914
Environmental protection					
Cooperative extension agent contacts	93,842	123,654	265,124	170,863	46,075
Economic and physical development					
Number of commercial permits issued	614	590	605	506	602
Number of residential permits issued	2,348	2,210	1,576	1,515	1,467
Human services					
Households received assistance with energy bills	2,653	3,341	3,706	3,681	2,628
Medicaid transportation provided (round trips)	15,225	14,751	17,941	21,368	25,679
Child support services cases currently open	5,482	5,886	6,139	6,512	6,501
Public health clients served	39,451	44,616	42,100	40,768	17,148
Restaurant inspections	1,406	1,386	1,303	1,374	1,434
Culture and recreation					
Total circulation for library system	493,586	535,336	426,914	476,434	468,898
Number of patrons visiting parks	278,253	151,326	208,492	166,853	160,803
Education					
Public school student enrollment K-12	21,636	21,701	22,593	22,705	23,203
Business-type activities:					
Solid waste management					
Tons buried - MSW	173,994	167,940	159,100	157,312	153,207
Tons buried - C&D	49,399	47,974	45,316	34,384	33,858
Tons recycled	20,875	24,597	19,255	19,685	20,256

⁽¹⁾ The State of North Carolina implemented combined motor vehicle registration renewal and property tax collection system whereby the State issues the bills for motor vehicle taxes

Sources: Catawba County Departments, NC Department of Public Instruction

Operating Indicators by Function
Last Ten Fiscal Years

Function	Fiscal Year				
	2017	2016	2015	2014 ⁽¹⁾	2013
Governmental activities:					
General government					
Number of registered voters	101,790	101,330	98,344	101,442	100,431
Number of marriage licenses issued	1,081	1,074	1,017	1,009	1,023
Number of tax bills issued	104,928	104,396	103,835	99,196	232,881
Public safety					
Number of 911 dispatch/calls	92,049	93,089	89,426	84,974	85,938
Sheriff Department offenses reported	6,054	6,169	4,866	4,823	5,436
Environmental protection					
Cooperative extension agent contacts	46,997	41,348	22,733	28,860	64,719
Economic and physical development					
Number of commercial permits issued	605	631	603	598	730
Number of residential permits issued	1,398	1,182	1,098	993	892
Human services					
Households received assistance with energy bills	3,344	3,550	3,501	2,994	4,045
Medicaid transportation provided (round trips)	27,235	27,590	23,810	26,279	23,669
Child support services cases currently open	6,562	6,682	6,849	6,847	6,848
Public health clients served	9,037	10,958	13,887	18,698	22,087
Restaurant inspections	1,353	1,347	1,344	1,333	1,351
Culture and recreation					
Total circulation for library system	525,988	555,132	572,569	585,517	604,829
Number of patrons visiting parks	166,319	170,295	104,330	109,550	114,721
Education					
Public school student enrollment K-12	23,509	23,679	23,889	24,204	24,241
Business-type activities:					
Solid waste management					
Tons buried - MSW	139,638	133,843	123,325	120,579	117,787
Tons buried - C&D	33,041	32,819	27,638	28,670	26,786
Tons recycled	21,761	19,737	21,135	24,228	27,601

⁽¹⁾ The State of North Carolina implemented combined motor vehicle registration renewal and property tax collection system whereby the State issues the bills for motor vehicle taxes

Sources: Catawba County Departments, NC Department of Public Instruction

CATAWBA COUNTY, NORTH CAROLINA

Table 15
Page 1 of 2

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

Function	Fiscal Year				
	<u>2022</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>
Governmental activities:					
General government					
Buildings	5	5	5	5	6
Vehicles	7	5	8	5	6
Public safety					
Buildings	15	14	14	14	13
Vehicles	258	260	233	225	247
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	71	74	60	66	62
Human services					
Buildings	37	38	38	38	38
Vehicles	28	41	37	35	39
Culture and recreation					
Buildings	5	5	5	5	5
Vehicles	2	2	2	2	1
Business-type activities:					
Solid waste management					
Buildings	10	10	10	10	10
Vehicles	23	26	25	24	26
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

Function	Fiscal Year				
	2017	2016	2015	2014	2013
Governmental activities:					
General government					
Buildings	6	6	6	6	5
Vehicles	4	5	6	8	7
Public safety					
Buildings	12	11	10	10	10
Vehicles	230	221	218	216	211
Environmental protection					
Buildings	2	2	2	2	2
Vehicles	2	2	2	2	2
Economic and physical development					
Buildings	2	2	2	2	2
Vehicles	58	48	43	42	50
Human services					
Buildings	37	38	38	38	38
Vehicles	40	41	41	38	37
Culture and recreation					
Buildings	5	5	6	5	5
Vehicles	1	1	1	1	1
Business-type activities:					
Solid waste management					
Buildings	10	10	10	10	6
Vehicles	24	23	24	25	25
Water and sewer					
Buildings	0	0	0	0	0
Vehicles	0	0	0	0	0

N/A = Not available

Sources: Catawba County Departments

GLOSSARY

Ad Valorem Tax: A tax levied in proportion to the value of a property.

Accrual Basis of Accounting: Revenues are reported on the income statement when they are earned not when they are received. Expenses are matched with related revenues and/or are reported when the expense occurs, not when the cash is paid. The result of accrual accounting is an income statement that better measures profitability during a specific time period.

Activity: Departmental efforts which contribute to the achievement of a specific set of program outcomes; the smallest unit of the program budget.

Allocate: To set apart portions of budgeted expenditures which are specifically designated to organizations for special activities or purposes (i.e., various rescue squads).

American Rescue Plan Act (ARPA): established the Coronavirus State and Local Fiscal Recovery Fund (CSLFRF), which is a program that provides funding over a two-year period to all states, counties, and municipalities across the country, including nearly all counties and cities in North Carolina.

Annual Budget: A budget covering a single fiscal year.

Appropriation: An authorization granted by the Board of Commissioners to make budgeted expenditures and to incur obligations for purposes specified in the budget ordinance.

Approved Budget: The budget as formally adopted by the Board of Commissioners for the upcoming fiscal year.

Arbitrage: The difference between the interest expense paid by the bond debt issuer and the earnings from the invested proceeds. Tax-exempt municipal bond issuers are subject to Federal arbitrage compliance rules as a condition of bond covenants or other issuance requirements.

Assessed Value: The value of real estate or personal property as determined by tax assessors and used as a basis for levying taxes.

Assessment: The process for determining values of real and personal property for taxation purposes.

Audit: The examination or inspection of various books of accounts by an auditor followed by physical checking of inventory to make sure that all departments are following the documented system of recording transactions. It is done to ascertain the accuracy of financial statements provided by the organization.

Authorized Bond: Bonds which have been legally approved but may or may not have been sold.

Available Fund Balance: Total cash and investments minus liabilities, encumbrances, and deferred revenues at the end of each fiscal year.

Balanced Budget: Occurs when planned expenditures equal anticipated revenues. In North Carolina it is required that the budget submitted to the Board of Commissioners be balanced.

Board of County Commissioners: Five-member Board elected at large by the voters of the County for four year terms.

Bond: A written promise to pay a specific amount of money with interest within a specific time period, usually long-term.

Bond Issued: Bonds that are sold.

Bond Rating: A grade indicating a governmental unit's investment qualities. Generally speaking, the higher bond rating, the more favorable the interest rate and the lower the cost of financing capital projects funded by bonds. A high rating is indicative of the Government's strong financial position. Ratings range from AAA (highest) to D (lowest).

Budget Document: A formal document presented to the Board of Commissioners containing the County's financial plan for a fiscal year.

Budget Message: A written overview of the proposed budget from the County Manager to the Board of Commissioners which discusses the major budget items and the County's present and future financial condition.

Capital Improvement Plan (CIP): A long term plan of proposed capital improvement projects which includes estimated project costs and funding sources that the County expects to undertake within a five-year period. The plan is updated annually to reassess capital needs.

Capital Outlay: An expenditure expected to have a useful life greater than three years or an estimated total cost of \$5,000 or more. Capital outlay expenditures include such purchases as a vehicle, ambulance equipment, or Landfill equipment.

Capital Project: A project expected to have a useful life greater than ten years or an estimated total cost of \$100,000 or more and requiring professional certification. Capital projects include the construction, purchase, or major renovation of a building or the purchase of land.

Capital Projects Fund: A fund used to account for the acquisition or construction of major governmental capital facilities and equipment which are not financed by other funds.

Certificate of Participation (COPS): is a type of financing where an investor purchases a share of the lease revenues of a program rather than the bond being secured by those revenues. Certificates of participation are, therefore, secured by lease revenues.

Contingency Account: Account in which funds are set aside for unforeseen expenditures which may become necessary during the year and which have not been provided for in the context of the annual operating budget. Transfers from this account must be approved by the County Manager or Board of Commissioners.

Coronavirus Aid, Relief, and Economic Security Act (CARES Act): economic stimulus bill passed by the 116th U.S. Congress and signed into law by President Donald Trump on March 27, 2020, in response to the economic fallout of the COVID disease.

Current Expense: Local funds used to supplement the State's minimum level of support for operating the schools. These funds by State law are appropriated on a per pupil basis.

Debt Service: Used for payment of general long-term debt principal, interest, and related costs.

Delinquent Taxes: Taxes that remain unpaid after the due date on which a penalty for nonpayment is incurred.

Department: A major administrative division of the County that has overall management responsibility for an operation within a function area.

DHR: Represents Departments of Human Resources that includes Social Services, Public Health, and Partners Behavioral Health Management (Partners BHM).

Encumbrance: A financial commitment for services, contracts, or goods that have not as yet been delivered or performed.

Enterprise Fund: A grouping of activities whose expenditures are wholly or partially offset by revenues collected from consumers in the form of fees and charges.

Expenditures: The total costs of a program or capital project.

Fire Protection Service Districts: Districts established pursuant to NCGS 153A-301(a)(2) within the County for the purpose of establishing fire tax rates to provide fire protection services.

Fiscal Year: The time period beginning July 1 of a calendar year and ending on June 30 of the following calendar year. Budgeting is carried out on a fiscal year schedule.

Fixed Asset: An asset of long-term character. For budgetary purposes a fixed asset is defined as an item costing \$5,000 or more with an expected life of more than three years.

Fringe Benefits: For budgeting purposes fringe benefits include employer payments for social security, retirement, group health, life insurance, dental insurance, and worker's compensation.

Full-Time Equivalent (FTE): An FTE converts the hours worked by a position into a percentage of a full year's number of hours. One FTE equals 40 hours per week or 2,080 hours per year per permanent position.

Fund: An accounting entity created to record the financial activity for a selected financial grouping. A fund is set up to carry out a special function or attain certain objectives in accordance with set laws and regulations.

Fund Balance: Amounts shown as fund balance represent monies which remain unspent after all budgeted expenditures have been made. North Carolina statutes dictate that a portion of fund balance should be retained and not made available for appropriation in the following fiscal year.

Function: A broad grouping of activities and departments whose outcomes and expenditures are inter related. Examples of functions within Catawba County include Human Services, Public Safety, and General Government.

General Fund: The general operating fund of the County used to account for all financial resources except those required to be accounted for in another fund.

General Obligation Bonds: Bonds issued by a government that are backed by the full faith and credit of its taxing authority.

Governmental Funds: There are three groups of funds for which financial statements are prepared—governmental, proprietary, and fiduciary. Proprietary funds are employed to report on activities financed primarily by revenues generated by the activities themselves, such as a utility.

Fiduciary funds contain resources held by a government but belonging to individuals or entities other than the government. Governmental funds account for everything else. Catawba County has three types of governmental funds:

- General Fund and like funds
- Special Revenue Funds
- Capital Project Funds

Grants: A broad statement of desired conditions to be maintained or achieved through the efforts of an organization.

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.

Ordinance: A formal legislative enactment by the Board of Commissioners that has the full force and effect of law within the boundaries of the County.

Personal Services: Salaries and wages paid to employees for full-time, part-time, and temporary work including overtime and similar compensation. Also included in this account group are fringe benefits paid for employees.

Program: A well-defined portion of the operating plan for which a distinct set of goals and outcomes may be developed.

Program Objective: A specific statement about what is to be accomplished or achieved for a particular program during the fiscal year.

Public Safety: A group of expenditures related to the provision and enforcement of law enforcement and fire and disaster protection.

Reappraisal: The process of revaluing a jurisdiction's real property in order to adjust the tax value to the market value. By North Carolina law, a revaluation must be conducted at a minimum of every eight years.

Reclassification: A change in the classification and corresponding job title of an existing position that results from a major change in assigned responsibilities.

Reinventing Department: One of four departments operating under alternative methods for budgeting which give more flexibility for accounts.

Reserve: An account designated for a portion of the fund balance that is to be used for a specific purpose.

Revenue: Income including transfers and excluding proceeds from the sale of bonds or notes for the fiscal year. The major categories of revenue include taxes, intergovernmental, Federal and State, permits and fees, sales and services, and interest on investments.

Special Revenue Fund: A fund used to account for the revenues from specific sources that are to be used for legally specified expenditures.

Streamflow Rehabilitation Assistance Program (StRAP): A program created by the NC General Assembly, which approved \$38 million in funding for grants to projects that help reduce flooding and restore streams across North Carolina.

Tax Levy: Revenue produced by applying a given tax rate to a property's assessed or tax value.

Unassigned Fund Balance: Available fund balance minus fund balance appropriated for subsequent year's expenses and Board of Commissioner designations such as Reinventing Surplus, which may or may not be spent, and other reserves.

FISCAL YEAR 2022/23 FEE SCHEDULE

Table of Contents

Emergency Services	324
Ambulance Services	324
Animal Shelter	324
Fire Permits	325
Hazardous Materials Emergencies	325
General Government	326
Library	326
Planning Parks and Development.....	326
Planning and Zoning.....	326
Catawba County Parks.....	327
Cooperative Extension	328
Public Health	328
Clinic Services	328
Environmental Health	329
Sheriff's Office.....	330
Social Services.....	330
Tax	331
Technology	331
Geospatial Information Services	331
Informational Technology Services	331
Utilities and Engineering.....	331
Building Permits.....	331
Erosion and Sedimentation Control	335
Septage Collection Transportation and Disposal.....	336
Solid Waste.....	339
Water and Sewer.....	340
Fee Philosophies.....	x

FISCAL YEAR 2021/22 CATAWBA COUNTY FEE SCHEDULE
July 1, 2022

EMERGENCY SERVICES

EMS Fees

Ambulance Base Rates

Advanced Life Support (Non-Emergency)	135% of the Medicare allowable rate
Advanced Life Support (Emergency)	135% of the Medicare allowable rate
Advanced Life Support – ALS2	135% of the Medicare allowable rate
Basic Life Support (Non-Emergency).....	135% of the Medicare allowable rate
Basic Life Support (Emergency).....	135% of the Medicare allowable rate
EMS Standby Fee (ALS Unit and two personnel).....	\$100.00 per hour
Mileage	135% of the Medicare allowable rate
Specialty Care Transport.....	135% of the Medicare allowable rate
Treatment / No Transport	\$150.00

Animal Services

Animal Adoption

Cat (6 months or older).....	\$50.00
Kitten (under 6 months)	\$60.00
Dog (adult)	\$65.00
Puppy	\$75.00
Small Animals (no specific care)	\$25.00
Exotics/Reptiles (specific care)	\$35.00
Livestock	
Tier 1 (chickens, roosters, ducks)	\$0.00
Tier 2 (goats, sheep, pigs)	\$25.00
Tier 3 (cows)	\$75.00
Tier 4 (equines)	\$150.00

Civil Penalties

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

Home Quarantine.....\$60.00

Impound Fee

.....	\$50.00 1 st occurrence
.....	\$75.00 2 nd occurrence
.....	\$100.00 3 rd and subsequent occurrences

Rescue Organization Pull Fee County Cost

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
Distemper/Parvo Vaccine – dogs only	\$10.00
Feline Viral Rhinotracheitis, Calicivirus, and Panleukopenia Vaccine – cats only	\$10.00
Feline Leukemia Virus Test.....	\$15.00
Heartworm Test.....	\$5.00

Fire Permit Fees (O = Operational, C = Construction)

Amusement buildings (O)	\$50.00
Carnivals and Fairs (O)	\$50.00
Change of Business / Owner – ABC required permit for alcohol sale (O)	\$50.00
Compressed Gases (excess) (C)	\$50.00
Covered Mall Buildings (O)	\$50.00
Emergency Responder Radio System (C)	\$50.00
Exhibits and Trade Shows (O)	\$50.00
Explosives Manufacturing, Storage, Handling, Sale or Use, and Blasting Operations (O)	\$150.00
Fire Alarm, Detection Systems, Related Equipment (install, modify) (C)	\$50.00
Fire Extinguishing Systems, automatic (includes sprinklers, installation, and modification) (C)	\$75.00
Fire Hydrants, private (installation and modification) (C)	\$50.00
Fire Hydrants, private (removal from service, use, or operation) (O)	\$50.00
Fire Pumps and Related Equipment (installation and modification) (C)	\$50.00
Flammable or Combustible Liquids	
Change type of contents in tank to more hazardous material (O) <100 Gallons	\$50.00
Change type of contents in tank to more hazardous material (O) >100 Gallons	\$75.00
Construct, install, or alter vehicles and facilities (C)	\$50.00
Install, remove, abandon, and place out-of-service above and underground tanks (O)	\$100.00 per tank
Manufacture, process, blend, or refine (O)	\$50.00
Operation of facilities, tank vehicles, & equipment (O)	\$50.00
Fumigation 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
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)	\$50.00 per hour
Haz Mat Response Staff	\$25.00 per person per hour
Local Fire Department Emergency Response (reimbursed to Fire Department)	
Ladder Truck	\$300.00 per hour
Marine Unit	\$50.00 per hour

Pumper or Tanker.....	\$200.00 per hour
Squad Truck	\$100.00 per hour
Materials (booms, suits, absorbent, etc.).....	County cost + 15%
Support Vehicle.....	\$25.00 per hour
Support Trailer (Decon, Air Unit, Light Tower, etc.)	\$25.00 per hour

GENERAL GOVERNMENT

Copy/Print Charges	
Black and White.....	\$0.10 per page
Color	\$0.25 per page
Returned Check Fee	County Cost

LIBRARY

Copy/Print Charges	
3D Printing	\$2.00 per print, \$1.00 per cubic inch of filament
Digital Cutting	\$0.50 per cut, plus material cost
Large Format Printing.....	plain paper: \$2.00/linear foot
.....	coated/glossypaper: \$2.50/linear foot
.....	photo paper: \$3.00/linear foot
Fax Service	
Local or Toll Free.....	\$1.00 first page, \$0.10 each additional page
Long Distance.....	\$2.00 first page, \$0.20 each additional page
Interlibrary Loan Materials	Extended use fee per day \$0.50
Lost or damaged materials resources	\$ Replacement cost
Special Resources, Technology, Equipment	
Extended use fee.....	\$5.00 per day
Improper return to of technology book drop.....	\$25.00

PLANNING, PARKS, AND DEVELOPMENT

Planning & Zoning

Board of Adjustment	
Cottage Business	\$425.00
Extension/Change of Non-Conforming Use	\$425.00
Non-Conforming Use.....	\$425.00
Special Exception Permit	\$425.00
Special Use Permit.....	\$425.00
Variance.....	\$425.00
Copies of Ordinances/Plans	
Design Manual.....	\$10.00
Highway 321 Corridor Plan	\$20.00
UDO Procedures Manual	\$10.00
Small Area Plans	\$15.00
Strategic Growth Study.....	\$20.00
Unified Development Ordinance	\$35.00
VisionQuest 2010 Comprehensive Plan	\$30.00
VisionQuest 2010 Fold-out Map.....	\$4.00
Fee In-Lieu Of	\$1,000 per lot
<i>(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.)</i>	
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))	
Road Assessment for POP	\$640.00
Street Signs	
Change of street name/sign	\$350.00 + \$100.00 each additional sign
Development Name Marker	\$50.00
Limited Access User	\$50.00
New development (per sign)	\$100.00/pole
Off-Premise.....	\$50.00
Off-Premise – Directional	\$50.00
On-Premise – Canopy	\$50.00
On-Premise - Freestanding	\$50.00
On-Premise – Wall Sign	\$50.00
Subdivisions	
Performance Guarantee Inspection	\$30.00
Subdivision Review	
Exempt Plat Review	\$25.00
Extension of Major Preliminary Plat	\$70.00
Major Final Plat.....	\$200.00 + \$3.00 each lot
Major Preliminary Plat	\$200.00 + \$5.00 each lot
Minor/Family/Estate Subdivision Review	\$65.00
Performance Guarantee Extension (non-residential and subdivision)	\$40.00
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).....	\$560.00
Zoning Permits	
Backyard Business	\$25.00
Accessory Dwelling	\$25.00
Floodplain Development – Regulatory	\$50.00
Floodplain Development – Non-regulatory.....	\$10.00
Duplex.....	\$25.00
Home Occupation Permit	\$25.00
Non-residential Accessory Structure Site Plan Review/Permit.....	\$50.00
Non-residential Change of Occupancy	\$50.00
Non-residential Site Plan Review/Permit for new structures	\$200.00
Non-residential Temporary Structure Site Plan Review/Permit.....	\$50.00
Residential Single Family	\$25.00
Residential Additions/Accessory Structures (includes pools)	\$25.00
Sign Permits	\$50.00
Temporary Event.....	\$25.00
Zoning Confirmation Letters	\$65.00
Catawba County Parks	
Educational/Meeting Room.....	\$100.00 for half day; \$150.00 for full day rental
Damage Deposit.....	\$50.00 refundable deposit
Dog Park Usage Permit	\$20.00 per dog, per year
Picnic Shelter	\$20.00 per hour, per shelter; 2 hour minimum rental

Sign Permit.....	\$10.00 per day
Vendor/Sales Permit	\$50 per day
Additional Charge Applied to Parks Fees for Non-County Residents	\$10.00
Parks Merchandise	\$2.00 or 20% whichever is greater

Park fees may be waived for County Sponsored events and schooling-sponsored programs. School groups coming to the Park for educational programs or other curricula based activities should apply in advance for a waiver of Park fees. A letter on school stationary listing the date of the proposed visit, number of students, number of chaperones, and the educational purpose for the visit will serve as a waiver request. Letters should be mailed to the Park Ranger, Planning & Development, P O Box 389, Newton, NC 28658. Requests must be received at least two weeks in advance of the planned visit.

COOPERATIVE EXTENSION

4-H Camps	Varies depending on camp
4-H Project Books	\$2 to \$10, depending on book
T-Shirts (4-H, Local Foods, etc.).....	\$10-17
School Enrichment Programs	\$10/classroom
Workshops (Cooking, Marketing, Master Gardener, Beekeeping, etc.).....	Varies, depending on workshop
Serv-Safe	\$80.00 course cost and \$40.00 exam cost

PUBLIC HEALTH

Clinic Services

Note: Public Health is authorized to offer vaccinations based on public demand and need. The fee for each vaccination is the cost of the vaccine plus a flat administrative fee of \$22.00. Below is a list of currently offered vaccinations.

Tests

Nucleic Acid Amplification Test (NAAT)	\$43.00
Rabies Titer Test	\$93.00
Tuberculosis Skin Test	Cost of vaccine + \$22.00

Vaccines

Dtap (Diptheria, Tetanus, and Pertussis)	Cost of vaccine + \$22.00
Gardasil	Cost of vaccine + \$22.00
Haemophilus Influenza B	Cost of vaccine + \$22.00
Hepatitis A - Adult	Cost of vaccine + \$22.00
Hepatitis A – Pediatric	Cost of vaccine + \$22.00
Hepatitis B - Adult	Cost of vaccine + \$22.00
Hepatitis B – Pediatric	Cost of vaccine + \$22.00
Influenza	Cost of vaccine + \$22.00
Meningococcal (Menactra)	Cost of vaccine + \$22.00
M.M.R.	Cost of vaccine + \$22.00
Pneumococcal (Pneumovax)	Cost of vaccine + \$22.00
Polio (IPOL)	Cost of vaccine + \$22.00
Rabies, pre/post-exposure (Imovax)	Cost of vaccine + \$22.00
Rabies, pre/post-exposure (Rabivert)	Cost of vaccine + \$22.00
Td (Tetanus, Toxoid)	Cost of vaccine + \$22.00
Tdap (Tetanus, Diptheria, and Pertussis)	Cost of vaccine + \$22.00
Tetanus, Diptheria, and Pertussis (Tdap)	Cost of vaccine + \$22.00
Twinrix (Hep A/B)	Cost of vaccine + \$22.00
Typhoid	Cost of vaccine + \$22.00
Varicella (Varivax)	Cost of vaccine + \$22.00
Yellow Fever	Cost of vaccine + \$22.00
Zostavax	Cost of vaccine + \$22.00

Other

Biopsy Charge	\$25.00
Herpes Simplex Virus II IgG	\$17.00
Herpes Simplex Virus I & II	\$28.00
Human Papillomavirus Screening	\$32.00
Car Seat Co-Pay	\$10.00
CPR/First Aid Education Fee	Cost of Completion Card and/or Student Workbook + \$20.00
CPR K-12 Only	Cost of Completion Card + \$10.00
Fluoride Kit	\$3.00
Foreign Travel Consultation Stamp	\$10.00
Vaccine Admin – 1 injection	\$22.00
Vaccine Admin – each additional injection	\$22.00
Oral Administration	\$17.00

Environmental Health Division

Improvement Permit

Site/Soil Evaluation	\$150.00
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
Engineered Option Permit:	
Any system, 360 gallons per day and less.....	\$90.00
Any system, 361-600 gallons per day	\$135.00
Any system, 601-1,000 gallons per day	\$195.00
Any system, 1,001 gallons per day and above	\$270.00
Existing Systems Inspection (on-site inspection)	\$80.00
Septic System Maintenance Inspections	
Type IIIB Pump Systems (inspections required every 5 years)	\$94.00
Type IV Systems (inspections required every 3 years).....	\$150.00
Type V Systems (inspections required every year)	\$175.00
Type VI Systems (inspections required twice per year).....	\$175.00
Additional trips to complete inspection or re-inspect.....	\$100.00
Well Construction and Inspection Permit (New, Replacement, and Repair).....	\$300.00
Well Abandonment.....	\$100.00
Water Samples (per sample)	
Bacteriological	\$58.00
Fluoride, Lead, Nitrite/Nitrate, Pesticide, Petroleum	\$99.00 each
Inorganic	\$128.00
Hexavalent Test.....	\$155.00
Coal Ash Test	\$170.00
Re-trip and re-design of Improvement Permit, Authorization to Construct, or Well Permit	\$70.00
Septic Tank Pump Trucks.....	\$40.00
Swimming Pools/Spas (Public Facilities Only)	
Inspection Fee/Permit Operating < 8 months	\$150.00
Inspection Fee/Permit Operating > 8 months	\$200.00
Pool Plan Review	\$300.00
Re-trip	\$25.00
Display Spa Inspection	\$75.00
Tattoo establishment	
Permit for Tattoo Artist (per artist for 12 months).....	\$225.00
Plan Review for New Establishment	\$265.00
Temporary Food Establishment	
Permit for Event (Single Event Maximum 21 Days).....	\$75.00
Food & Lodging	
Plan Review Fee	\$250.00
Plan Review for Push Mobile Food Unit and Push Cart Only	\$150.00
Ownership Change/Preliminary Walk-Through Fee	\$75.00
This fee will be paid upon completion of a Food and Lodging Walk-Through consultation. If the citizen decides to proceed with a full Food and Lodging Plan Review, then the \$75 fee will be applied towards the \$250 cost of the full plan review.	

All fees are non-refundable once a visit is made

SHERIFF'S OFFICE

Fee for impounded vehicles (per car, per day).....	\$5.00
Inmate Housing Fee (per day, out of County)	\$40.00 per day (Local), \$101.00 per day (Federal)
Inmate Medical Service Fees:	
Lab Services Co-Payment.....	\$10.00
Over the Counter Medications.....	\$3.00
Medical transportation to private doctor	\$50.00
Prescription Drug Co-Payment.....	\$10.00
Sick Call Medical Visit	\$20.00
Sick Call (Follow-up visit)	\$5.00
Fingerprinting	\$10.00
Postage and handling per ejection mail out	\$1.00
Project Lifesaver Bracelet Replacement Battery and Band	\$10.00 per month
Project Lifesaver Bracelet rental battery replacement/month	\$20.00
Service of Civil Process (out-of-state cases).....	\$50.00
Surrendered weapon storage fee (per weapon, per month)	\$5.00
Transport Involuntary Commitment to another County's Facility	\$75.00 per hour (or portion)

SOCIAL SERVICES

Confidential Intermediary Program for Adult Adoptees	
Initial non-refundable fee, residents	\$350.00
Initial non-refundable fee, non-residents.....	\$425.00
Additional services beyond standard agreement	\$75.00/hour
Waiver of fees for those with incomes less than the National Poverty Level	

TAX

ABC Licenses	
Beer on premises	\$25.00
Beer off premises	\$5.00
Wine on premises.....	\$25.00
Wine off premises.....	\$25.00
Copies	
Tax Cards	\$0.10

TECHNOLOGY

GIS Fees

Analyst time.....	\$50.00 per hour (1 hour minimum/1 map)
-------------------	---

Map Printing

Color Printer	
8½ x 11.....	\$0.25
11 x 17.....	\$3.00
Plotter Reprints	
Bond Paper (all sizes).....	\$15.00
High Gloss (ortho).....	\$20.00
Aerial Map - Laser Printer - Color.....	\$0.75
Custom Map or Report - Laser Printer (picked-up).....	\$0.50

Aerial Photography.....	\$10.00 for CD plus postage
-------------------------	-----------------------------

ITC Fees

Reports.....	\$1.00 per CD
--------------	---------------

UTILITIES & ENGINEERING

Building Permit Fees

Building Permits (Schedule A)

	Blanket Fee*	
Residential	\$0.50 /sqft	
Residential Assessory	\$0.25 /sqft	
Residential Desk	\$0.25 /sqft	
Commercial	\$0.55 /sqft	1 - 100,000 sqft
	\$0.40 /sqft	101,000 - 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 of 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 Electrical monthly renewal	\$60.00	
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	
Temporary Mechanical monthly renewal	\$60.00	
Any work category not listed	Minimum Fee (See Schedule F)	
Fees in this table are assessed per fixture and include associated trades.		

Mechanical permits are required for installation, extension, alteration, or general repair of Systems/Equipment, Appliances, and Gas Lines as defined below.

Systems/Equipment consisting of heat pumps, apollo units, gas packs, furnaces, air conditioners, radiant heat systems, chillers, air handlers, refrigeration units, spray booths, boilers, hood systems, etc.

Appliances consisting of unit heaters, wall furnaces, fireplace inserts, gas lights, gas grills, gas logs, gas water heaters, etc.

Gas Lines* shall be permitted as a Mechanical Appliance regardless of whether it is issued to a Mechanical or Plumbing Contractor (See Schedule E).

*Separate gas line permit is required if gas line is not installed by system/appliance contractor.

Miscellaneous (Schedule F)

	Building	Electrical	Plumbing	Mechanical
Minimum Permit Fees	\$90.00	\$60.00	\$60.00	\$60.00

Scope of Work	Residential	Commercial
Cell Towers	NA	Schedule H
Demolition	\$60.00	\$75.00

Manufactured Home: Singlewide	\$150.00	NA
Manufactured Home: Multi-wide	\$200.00	NA
Modular Unit	\$270.00	\$270.00
Pier	\$90.00	Schedule H
Pool: Above Ground	\$75.00	Schedule H
Pool: In-ground	\$150.00	Schedule H
Re-roof	\$60.00	\$150.00
Retaining wall (per continuous section)	\$90.00	\$90.00
Signs	NA	Schedule H
Solar Arrays	\$100.00	Schedule H
Solar farms	NA	Schedule H

Other Miscellaneous Fees (Schedule F)		
Administrative Fee		\$30.00
Archive Research (per project)		\$30.00
Change of any contractor (owner must remain same)		\$30.00
Change of Owner		Minimum fees apply to all permits
Homeowners Recovery Fund (single family units)		\$10.00
Off Duty/After Hours Inspections		\$105.00 per hour or any fraction thereof
Refunds on Active Permits with no inspections		Less Administrative Fee
Re-Trip Fee of any inspection		\$120.00
Work started without permit	Residential Double Permit Fee	Commercial Double Permit Fee

Safety Inspections (based on square footage)(Schedule G)

0-5,000 sqft	\$80.00
5,001-10,000 sqft	\$120.00
10,001-50,000 sqft	\$165.00
Over 50,000 sqft	\$205.00

All special events conducted within the inspection jurisdiction of Catawba County where site constructed stages exceed 120 square feet or where temporary electrical power is installed and utilized for the event, must acquire a Zoning permit/approval from the local jurisdiction and make application for a Safety Inspection. All costs associated with required inspections for stages and electrical installation will be covered in the initial fee collected at the time of permit issuance if inspections are conducted during Catawba County's normal business hours. After Hour Inspections fee (see Schedule F) will apply for any requested inspection of the special event for the stage and electrical during non-business hours. After Hour Inspections must be specifically requested a minimum of 48 hours before the needed inspection with an approved method of payment.

Building Permit Fees - Existing Structures (Schedule H)

Alterations, renovations, and repairs to existing structures based on contractor's estimate and using the fee schedule below, with a minimum building permit fee of \$90.00.	
\$0-\$5,000	\$90.00
\$5,000-\$100,000	\$90.00 + \$3.00 for each additional thousand or part thereof
\$100,001-\$1,000,000	\$375.00 + \$2.50 for each additional thousand or part thereof
Over \$1,000,000	\$2,625.00 + \$1.50 for each additional thousand or part thereof

Plan Review (fee due at time of submittal)(Schedule I)

*Commercial-New	\$0.08 sqft
*New commercial plan review fees will be applied to Building Permit fee when issued.	
The following plan review fees are not deducted from building permit fees.	
Resubmittal:	
1 st Resubmittal	No charge
2 nd Resubmittal	½ Original Fee
3 rd Resubmittal	Original Fee
4 th Resubmittal	Original Fee
5 th Resubmittal or Greater	In office meeting with Designer \$100 per hour review, 2 hour minimum
Plan Revisions (after Plan Review is completed)	1/2 Original Fee
Attached Residential (up to 2 unites)	\$50.00
Alterations, renovations, and repairs to existing structures	\$0.04 sqft
Trade only plan review fee	\$90 per trade

Minimum plan review fee	\$90.00
Racking systems	\$90.00
Retaining wall (per continuous section)	\$90.00
Signs, ground or wall each (per address).....	\$90.00
Solar Farms (per acre)	\$90.00
Modular units (each unit)	\$90.00

Express Plan Review:

Exterior/Interior	\$950 per Hour
Interior Only	\$800 per Hour

Contracted Services..... \$100.00 per hour plus reimbursable expenses

All review fees are for paper or electronic formats.

Plan Review expires in 90 days with no refunds or fees being applied to Building Permit fees.

If there is a Code change, project must begin anew.

All fees are based on current fee schedule at time of payment.

Erosion and Sedimentation Control

These fees are for sites that disturb more than one acre.

Sites that disturb more than one acre are required to submit a formal erosion control plan. Once the site has been permitted, it will be inspected on a regular basis.

Plan Review\$200.00
(includes the first acre disturbed, plus \$150.00 per disturbed acre or any part thereof, above the first acre disturbed.

Express Plan Review When combined with Building Services Express Plan Review, Building Services hourly rate for plan review plus \$150.00 per disturbed acre or any part thereof, above the first acre disturbed.

Stand Alone Express Plan Review \$97.50 per hour or any fraction thereof minimum \$200.00, plus \$150.00 per disturbed acres or any part thereof, above the first acre disturbed.

Fines for Notice of ViolationVaries 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.

Note: Fees will be assessed and collected on all permits when issued

Solid Waste Management Disposal

(Fees include \$2.00 Solid Waste Disposal Tax where applicable)

Archive Research (per request)\$22.00

Commercial Truck Weigh.....\$15.00 per weigh

Unloading After Hours.....\$25.00 per 15 minutes or any part thereof

Uncovered/Unsecured Load\$50.00 per occurrence

Safety Vest.....\$1.00 each
Safety vest is required to be worn while visiting the landfill. You may provide your own vest that meets NC OSHA standards.

Failure to Weigh-Out/Pay for Disposal..... \$200.00 per axle

Municipal Solid Waste Landfill
Hours of operation at 8:00 a.m. to 4:00 p.m., Monday – Friday
8:00 a.m. to 11:30 a.m., Saturday
Closed Sunday

Municipal Solid Waste (1,000 lbs or less \$30.00 minimum).....\$37.96 per ton

Dead Animals\$37.96 per ton

Municipal Water & Wastewater Sludge meeting Paint Filter Liquids Test (1,000 lbs or less Triple fee \$113.88 per ton

Commercial Municipal Solid Waste (1,000 lbs or less \$18.98 minimum) \$37.96 per ton

100% Industrial Wood Waste

Furniture Wood, glued, stained, etc.....\$37.96 per ton

Painted or treated..... \$37.96per ton

Chipboard, pressboard, plywood.....\$37.96 per ton

Note: The County's State Permit does not allow wood waste from industries to be disposed of in the construction & demolition landfill.

Other Wood Waste (1,000 lbs or less \$6.13 minimum)

Saw Dust.....\$12.50 per ton

Other Waste (Triple Fee)\$113.88 per ton

- Contaminated with more than
 - o 10% Cardboard (from industrial entities only)
 - o 20% Springs
 - o 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)

State regulations requires friable asbestos to be covered with soil requiring extra landfill space; therefore the fee will be..... \$129.71 per ton

Construction & Demolition Landfill and Grinding Area
Hours of operation are 7:00 a.m. to 4:30 p.m., Monday – Friday
8:00 a.m. to 11:30 a.m., Saturday
Closed Sunday

Definitions

- *Demolition debris* - waste produced from the demolition of a structure (house, building, etc. containing no personal contents).
- *Construction debris* - waste produced during the construction of a structure (house, building, deck, etc.).
- *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.

Construction & Demolition Landfill (1,000 lbs or less \$14.00 minimum)

Lumber over 8 feet in length	\$28.00 per ton
Painted, treated or creosote wood.....	\$28.00 per ton
Chipboard, pressboard, plywood.....	\$28.00 per ton
Brick, block, or concrete that is painted or has reinforcement material and/or contaminated with other waste	\$28.00 per ton
Drywall	\$28.00 per ton
Roofing/Shingles	\$28.00 per ton
Non-Friable Asbestos containing transit siding, vinyl floor tiles, asphalt roofing shingles	\$28.00 per ton
Grubbing, Roots, and Stumps (Non-grindable)	\$28.00 per ton
(Brush, limbs, and/or trees contaminated with abrasive material, dirt, roots, soil, or other material will not be considered grindable and will be charged the non-grindable price per ton)	
Mobile Homes (Arrangements must be made prior to acceptance at Landfill)...	\$0.27 square foot

Other Waste(Triple Fee)\$84.00 per ton

- Any items not part of the structure, see Definitions
- Personal items, furniture, appliances, household garbage, etc.

Natural, Clean Wood Waste (1,000 lbs or less \$7.50 minimum)

Clean, natural furniture wood waste for grinding (containing no glue, stain, chipboard, pressboard, plywood, etc.	\$15.00 per ton
Clean, natural, uncontaminated wood pallets	\$15.00 per ton
Natural lumber, less than 8 feet in length	\$15.00 per ton

State-Banned Landfill Materials (must be clean recyclable material)

Asphalt (no dirt or trash)	No Charge
Brick, block, concrete not painted and w/o reinforcement, less than 6 inch, and separated from other waste	No Charge
Liquid Paint (residential only limit 10 gallons per visit-no businesses)	No Charge

Electronics and televisions (residential only-no businesses).....No Charge
 Loose grass and leaves (de-bagged or in compostable paper bags)No Charge

Ground Brush, Limbs, Trees, Etc., no longer than 8 feet and/or 14 inches in diameter

(No minimum)

Brush, Limbs, and Trees (grindable)\$19.00 per ton
 (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 fee will be applied according to the type of mixed materials contained in the load, either MSW or C&D.

Mulch and Compost

Mulch (3 yard scoop/bucket)..... \$5.00 or \$5.00 per ton
 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 documentationTires stockpiled prior to January 1, 1994, and Out of County..... \$125.00 per ton
 Tires that have been buried, contains mud or water \$300.00 per ton
 Off Road Tires..... \$400.00 per ton

Note: If the Sanitary Landfill is used when the Construction and Demolition Landfill is closed, users will be charged Sanitary Landfill fees.

Water and Sewer

Connection (System Development Fee)

Existing or New property improvements after construction is completed

1 inch or less water meter/tap..... \$1,250 water; \$1,500 sewer
 2 inch water meter/tap \$2,250 water; \$3,500 sewer
 3 inch water meter/tap \$3,250 water; \$5,500 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) (Construction period includes 12 months warranty period after construction is completed)

Minimum System Development Fee\$1,250 water; \$1,500 sewer
 (For every ¼-inch increment increase in connection size about 1 inch, \$250 is added to water system development fee and \$500 is added to sewer system development fee)

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.