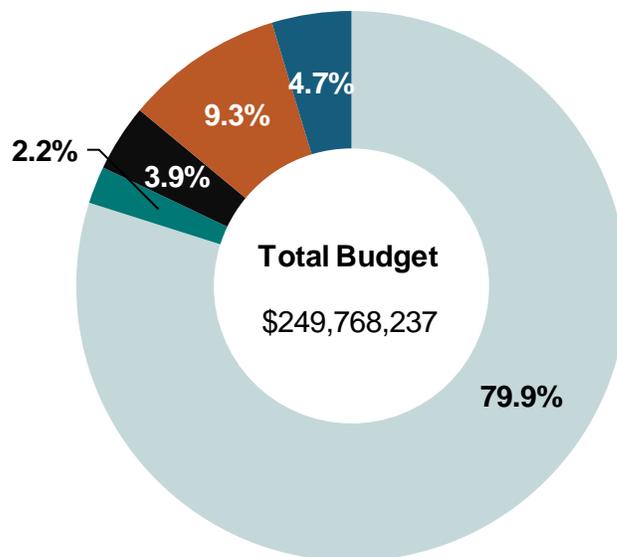


# FISCAL YEAR 2018/19 BUDGET HIGHLIGHTS

The County's total Fiscal Year 2018/19 Budget is \$249,768,237. The County manages these funds 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. Catawba County has 36 funds, with the largest being the General Fund. The General Fund is the primary operating fund composing \$199,549,536 or 79.9 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, Water & Sewer, 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 and Water & Sewer 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 57.5 cents per \$100 of assessed valuation. Fire Service Protection District property taxes are budgeted in Special Revenue Funds.

### SALES TAX

Consumers pay a local 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.

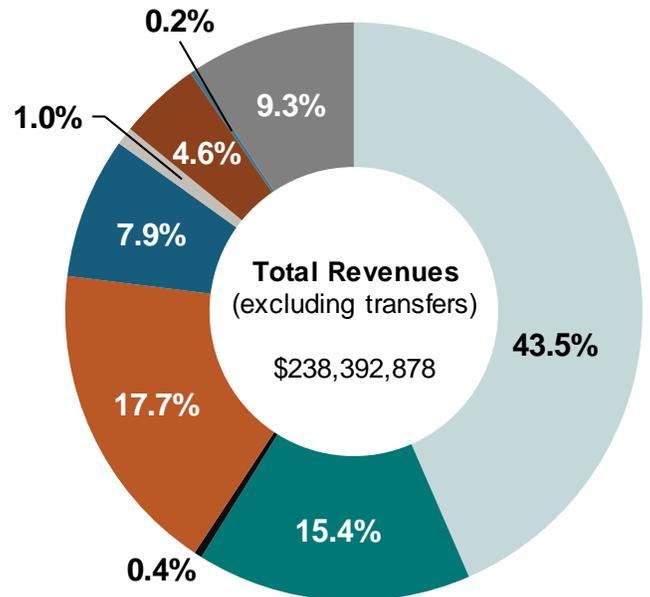
### FINES & FORFEITURES

Fees collected by the Courts and entirely distributed to schools.

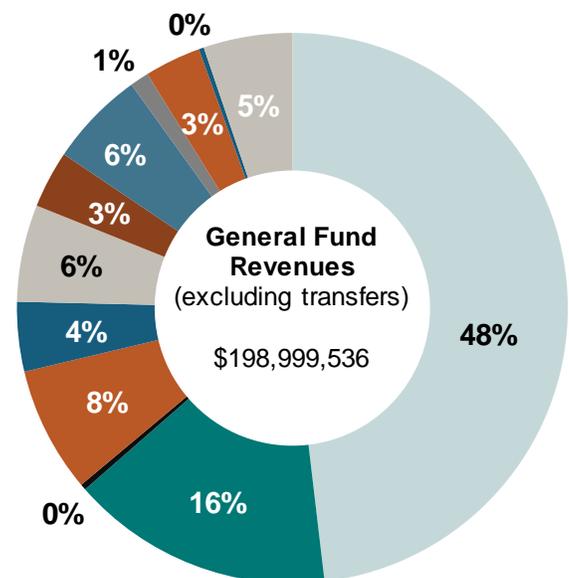
### OTHER SOURCES

Includes debt proceeds, special contingency, and insurance premiums.

## TOTAL REVENUES



## GENERAL FUND REVENUES



# REVENUE SUMMARY

	2016/17 Actual	2017/18 Current	2018/19 Requested	2018/19 Adopted	Percent Change
<b>GENERAL FUND</b>					
Property Tax	\$94,924,089	\$93,604,203	\$95,183,065	\$95,785,817	2.3%
Sales Tax	29,661,405	29,039,068	30,614,646	30,645,516	5.5%
Other Taxes	783,581	658,550	744,250	734,925	11.6%
Federal	13,705,770	15,112,411	14,583,042	14,697,475	-2.7%
State	7,837,984	7,890,475	8,112,302	8,120,302	2.9%
Federal & State	10,539,930	11,645,930	11,348,811	11,348,811	-2.6%
Local	5,843,824	5,938,000	5,847,326	6,698,627	12.8%
Permits & Fees	11,204,243	11,005,916	11,302,119	11,210,339	1.9%
Miscellaneous	1,817,228	2,186,059	2,208,268	2,208,268	1.0%
Fund Balance	0	5,996,066	9,673,063	6,584,122	9.8%
Transfers Between Funds	2,036,367	550,000	550,000	550,000	0.0%
Fines & Forfeitures	442,341	597,325	591,025	590,350	-1.2%
Other Sources	13,514,883	11,062,950	10,374,984	10,374,984	-6.2%
	<b>\$192,311,645</b>	<b>\$195,286,953</b>	<b>\$201,132,901</b>	<b>\$199,549,536</b>	<b>2.2%</b>
<b>OTHER GENERAL FUND TYPES</b>					
Local	\$235,000	\$253,000	\$363,100	\$268,100	6.0%
Permits & Fees	17,644	18,000	19,000	19,000	5.6%
Miscellaneous	288,692	82,880	79,000	79,000	-4.7%
Fund Balance	0	263,594	636,089	701,689	166.2%
Transfers Between Funds	2,818,572	2,210,700	2,383,236	2,292,136	3.7%
Other Sources	1,960,343	2,309,500	2,525,000	2,525,000	9.3%
	<b>\$5,320,251</b>	<b>\$5,137,674</b>	<b>\$6,005,425</b>	<b>\$5,884,925</b>	<b>14.5%</b>
<b>SPECIAL REVENUE FUNDS</b>					
Prior Year Tax	\$1,067,200	\$994,609	\$994,609	\$826,183	-16.9%
Fire Protection Service District	6,651,829	6,656,235	7,036,984	7,009,108	5.3%
State	792,325	589,422	903,488	935,305	58.7%
Local	2,523	0	5,000	5,000	0.0%
Permits & Fees	4,000	0	0	0	0.0%
Miscellaneous	90,063	58,500	6,500	6,500	-88.9%
Fund Balance	0	864,775	654,203	659,703	-23.7%
Other Sources	0	5,000	0	0	0.0%
Transfers Between Funds	56,909	23,654	5,000	5,000	-78.9%
	<b>\$8,664,849</b>	<b>\$9,192,195</b>	<b>\$9,605,784</b>	<b>\$9,446,799</b>	<b>2.8%</b>
<b>CAPITAL PROJECT FUNDS</b>					
Sales Tax	\$4,967,557	\$4,806,809	\$5,769,044	\$5,727,493	19.2%
Federal	296,310	234,000	0	0	0.0%
Local	91,561	65,000	0	12,929	-80.1%
Miscellaneous	251,345	2,666,630	0	0	0.0%
Fund Balance	0	3,133,101	7,639,221	1,364,095	-56.5%
Transfers Between Funds	10,160,174	7,047,770	6,753,949	6,858,223	-2.7%
Other Sources	36,728,000	20,965,809	9,263,000	9,263,000	-55.8%
	<b>\$52,494,947</b>	<b>\$38,919,119</b>	<b>\$29,425,214</b>	<b>\$23,225,740</b>	<b>-40.3%</b>
<b>ENTERPRISE FUNDS</b>					
Sales Tax	\$805,122	\$803,907	\$318,061	\$318,061	-60.4%
Other Taxes	340,215	297,000	315,000	315,000	6.1%
State	36,475	14,000	27,000	27,000	92.9%
Local	3,000	3,000	3,000	3,000	0.0%
Permits & Fees	7,241,126	6,991,783	7,633,645	7,633,645	9.2%
Miscellaneous	102,345	67,080	101,680	101,680	51.6%
Fund Balance	0	2,477,903	1,582,451	1,537,851	-37.9%
Transfers Between Funds	1,600,000	0	1,675,000	1,675,000	0.0%
Other Sources	48,748	50,000	50,000	50,000	0.0%
	<b>\$10,177,031</b>	<b>\$10,704,673</b>	<b>\$11,705,837</b>	<b>\$11,661,237</b>	<b>8.9%</b>
<b>TOTAL</b>	<b>\$268,968,722</b>	<b>\$259,240,614</b>	<b>\$257,875,161</b>	<b>\$249,768,237</b>	<b>-3.7%</b>

## EXPENDITURES

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

### GENERAL GOVERNMENT

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

### PUBLIC SAFETY

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

### ENVIRONMENTAL QUALITY

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

### ECONOMIC & PHYSICAL DEVELOPMENT

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

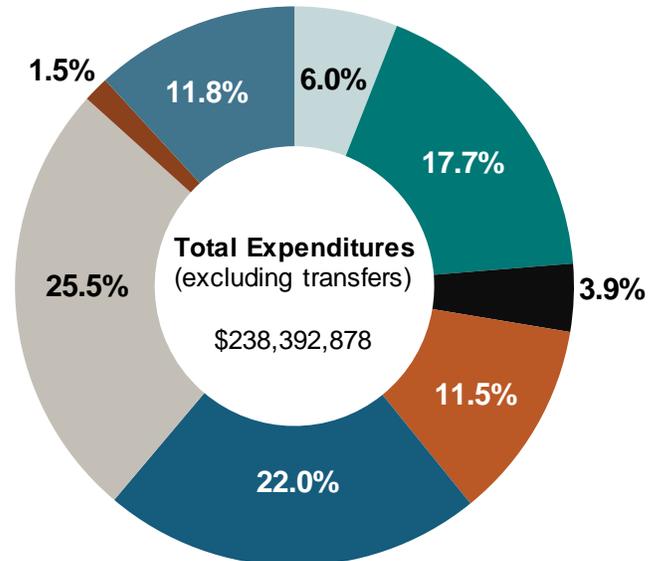
### CULTURE

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

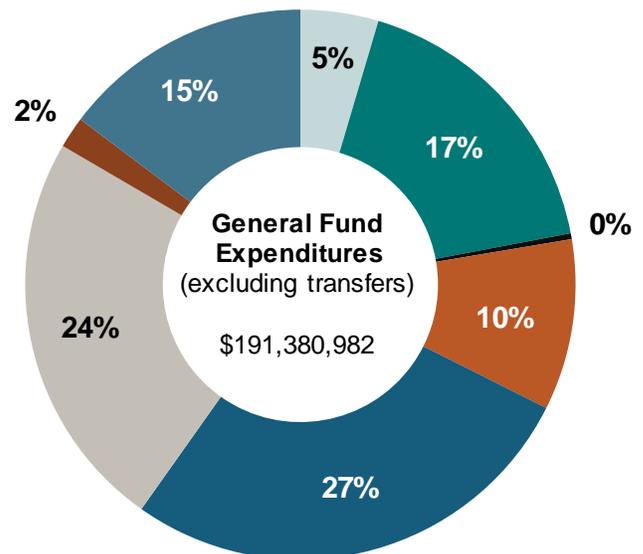
### OTHER

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

## TOTAL EXPENDITURES



## GENERAL FUND EXPENDITURES



## EXPENDITURE SUMMARY

	2016/17 Actual	2017/18 Current	2018/19 Requested	2018/19 Adopted	Percent Change
<b>General Fund</b>					
General Government	\$8,040,665	\$8,571,657	\$8,762,301	\$8,762,301	2.2%
Transfers to Other Funds	\$12,805,473	\$7,582,124	\$8,155,380	\$8,168,554	7.7%
Public Safety	\$30,700,031	\$31,721,186	\$33,185,685	\$33,358,998	5.2%
Environmental Quality	\$661,157	\$632,524	\$677,706	\$661,106	4.5%
Economic & Physical Development	\$16,166,939	\$18,115,226	\$19,456,218	\$19,241,427	6.2%
Human Services	\$47,706,574	\$51,844,844	\$52,810,883	\$52,428,038	1.1%
Schools Current Expense	\$41,454,544	\$44,015,516	\$46,275,920	\$45,182,608	2.7%
Libraries & Culture	\$3,394,900	\$3,375,867	\$3,600,207	\$3,537,903	4.8%
Debt Service	\$30,263,370	\$29,428,009	\$28,208,601	\$28,208,601	-4.1%
	<b>\$191,193,653</b>	<b>\$195,286,953</b>	<b>\$201,132,901</b>	<b>\$199,549,536</b>	<b>2.2%</b>
<b>Other General Fund Types</b>					
Self Insurance Fund	\$4,326,258	\$4,591,200	\$5,007,404	\$4,912,404	7.0%
Reappraisal Fund	\$397,992	\$463,594	\$512,216	\$486,716	5.0%
Register of Deeds Auto. & Preserv.	\$117,209	\$82,880	\$79,000	\$79,000	-4.7%
Capital Reserve Fund	\$58,217	\$0	\$406,805	\$406,805	0.0%
	<b>\$4,899,676</b>	<b>\$5,137,674</b>	<b>\$6,005,425</b>	<b>\$5,884,925</b>	<b>14.5%</b>
<b>Special Revenue Fund Types</b>					
Emergency Telephone System Fund	\$1,684,952	\$642,032	\$903,488	\$935,305	45.7%
Narcotics Seized Fund	\$9,668	\$10,000	\$10,000	\$10,000	0.0%
State Unauthorized Substance Fund	\$24,153	\$30,000	\$70,000	\$70,000	133.3%
Hospital Reserve Fund	\$500,000	\$500,000	\$500,000	\$500,000	0.0%
Rescue Squads Fund	\$1,095,825	\$994,609	\$994,609	\$826,183	-16.9%
Library Endowment Fund	\$12,478	\$0	\$5,000	\$5,000	0.0%
Gretchen Peed Scholarship Fund	\$0	\$1,500	\$1,500	\$1,500	0.0%
Parks/Historic Preserv.Trust Fund	\$0	\$5,000	\$5,000	\$10,500	110.0%
Community Development Fund	\$58,864	\$0	\$0	\$0	0.0%
Fire Protection Service District Funds	\$6,489,460	\$7,009,054	\$7,116,187	\$7,088,311	1.1%
	<b>\$9,875,400</b>	<b>\$9,192,195</b>	<b>\$9,605,784</b>	<b>\$9,446,799</b>	<b>2.8%</b>
<b>Capital Project Funds</b>					
General Capital Projects	\$11,342,312	\$16,970,507	\$4,381,386	\$4,694,024	-72.3%
Schools' Capital Fund	\$4,554,288	\$5,335,511	\$12,252,886	\$5,940,774	11.3%
Schools' Construction Fund	\$12,862,753	\$7,630,000	\$9,981,242	\$9,781,242	28.2%
Hospital Construction Fund	\$24,433	\$0	\$0	\$0	0.0%
Water & Sewer Capital Fund	\$1,118,120	\$7,283,101	\$559,700	\$559,700	-92.3%
Solid Waste Capital	\$1,212,206	\$1,700,000	\$2,250,000	\$2,250,000	32.4%
	<b>\$31,114,112</b>	<b>\$38,919,119</b>	<b>\$29,425,214</b>	<b>\$23,225,740</b>	<b>-40.3%</b>
<b>Enterprise Funds</b>					
Water and Sewer	\$1,009,525	\$2,495,330	\$2,996,061	\$2,996,061	20.1%
Solid Waste	\$6,109,190	\$8,209,343	\$8,709,776	\$8,665,176	5.6%
	<b>\$7,118,715</b>	<b>\$10,704,673</b>	<b>\$11,705,837</b>	<b>\$11,661,237</b>	<b>8.9%</b>
<b>TOTAL</b>	<b>\$244,201,556</b>	<b>\$259,240,614</b>	<b>\$257,875,161</b>	<b>\$249,768,237</b>	<b>-3.7%</b>

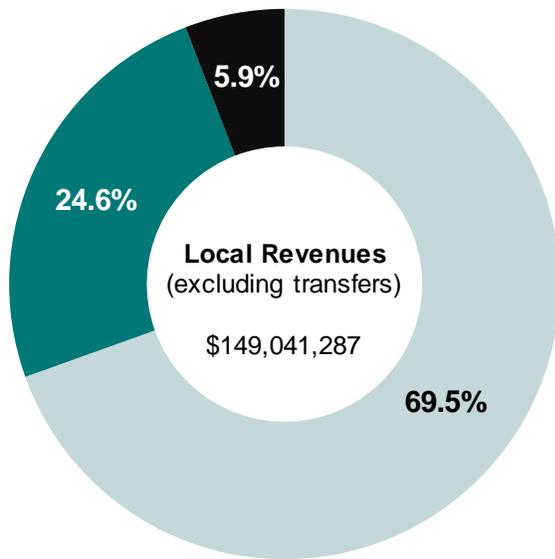
## Local Funds

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

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

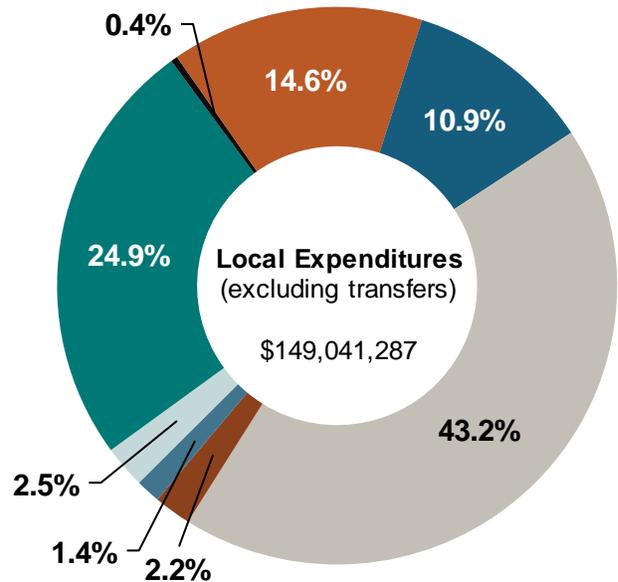
Many services provided by the County don't generate revenues at all, or the amount generated isn't sufficient to cover the cost of delivering the service such as Education, Public Safety, General Government Administration, and Libraries. The term Local Funds is used to refer to the portion of the budget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

### LOCAL EXPENDITURES



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

# **MAJOR CHANGES IN THE FISCAL YEAR 2018/19 BUDGET**

## **REVENUE**

### **Property Tax**

Due to tax base growth and conservative budgeting in prior years, property tax revenue increased \$2 million budget to budget.

### **Sales Tax**

Sales tax revenues increased \$2 million budget to budget due to growth in both the base and sales activity along with conservative budgeting the prior year.

### **General Fund Balance**

Fund balance appropriated in the General Fund increased \$588,056 to balance the budget, although it is anticipated that most of the Fund Balance appropriated will not actually be spent.

## **EXPENSE**

### **Public Safety**

#### **Sheriff**

The Sheriff's Office budget reflects increases driven by increased compensation, part-time wages in Court Security due to the opening of the new Justice Public Safety Center, per-meal rates for inmate food services, and cost of the contract with Burke County to operate the Burke Catawba District Confinement Facility.

#### **Emergency Services**

The budget increase is primarily driven by a contract with Newton Fire Department to provide fire protection, medical first response and light rescue. Additionally, the budget includes an operating increase in medical supplies and staff uniforms, the scheduled replacement of four ambulances and one quick response vehicle (QRV), and the planned replacement of two aging transport ventilators.

Three positions in the Animal Shelter are abolished with the budget as the County began contracting with the Humane Society in October 2017 to operate the shelter.

Each year, the budget includes funds to replace cardiac monitors on ambulances slated for replacement. Monitors on the ambulances scheduled for replacement in Fiscal Year 2018/19 will not need to be replaced. Part of the savings is budgeted in the Future Public Safety project as a reserve toward implementation of recommendations from the EMS Study currently underway and investment as needed to provide "right care, right place, right time" public safety services.

#### **911 Communications Center**

The budget shows an overall decrease due to personnel changes and equipment upgrades associated with the move into the new 911 Center that eliminated other operational costs. Partial savings from the delay of cardiac monitor replacement in Emergency Services were used to fund a Quality Assurance/Training Officer position.

#### **Other Public Safety**

The budget includes additional funding for jail diversion efforts in partnership with Court Services.

## **Environmental Quality**

### **Cooperative Extension**

The budget increase is primarily due to the addition of funds to continue the Juntos Hispanic youth development program for one year, during which Cooperative Extension and program partners will seek grant opportunities that can support the program long-term.

## **Economic & Physical Development**

### **Technology**

The budget includes the transfer of the GIS mapping team from the Tax Office and an increase in expenses related to the IT equipment replacement schedule.

### **Planning, Parks, & Development**

The budget includes funding for the scheduled replacement of two Parks vehicles.

### **Utilities & Engineering**

Funds are included for planned compensation changes and the scheduled replacement of two high mileage vehicles. Additionally, the budget continues to set aside funds for the next permitting software upgrade, expected in four to five years.

### **Facilities**

Funds are included for planned compensation changes and estimated maintenance costs for the new Justice Center.

## **Human Services**

### **Social Services**

The budget for Social Services remains essentially flat despite combined losses in direct Federal fund and Federal funds channeled through the State, driven by reductions in non-mandated services.

### **Public Health**

The budget includes the two Environmental Health Specialists added during Fiscal Year 2017/18, as well as a new partially grant-funded Public Health Nurse position in Maternal Health. The budget also includes an increase to special contingency in anticipation of increased revenue received from cost settlement and grants.

## **Education**

### **Current Expense**

The budget includes increased current expense funding for public schools and Catawba Valley Community College (CVCC). The increase included for CVCC is primarily driven by annualizing operating costs for the Workforce Solutions Center scheduled to open in August of 2018.

The budget also continues to provide \$1.3 million for the K-64 Initiative.

## **Culture**

### **Library**

The budget reflects funding for Year 2 of the Pop-Up Library program which began in Fiscal Year 2017/18. The first-year grant funded the purchase of the vehicle and initial program expenses. The second year grant application has been submitted for Fiscal Year 2018/19 to fund operations, including a Senior Librarian (1 FTE) to serve as the outreach specialist for the Pop-up Library. The budget also includes additional funding for the Mobile Hotspot program that was started in June 2017 with grant funds.

### **Other Cultural**

Funding for the SALT Block is increased \$2,500 to \$90,000 based on \$.30 per attendee. Similarly, \$12,000 (a \$1,000 decrease) is included for the Newton-Conover Auditorium Authority based on \$9,000 for public school programming plus \$.30 per general attendee. A one-time \$5,000 increase is included for the Historical Association.

## **General Government**

### **Tax**

Expenses are included with offsetting revenue to fund a contract with an outside legal firm to provide mortgage-style foreclosures on tax delinquent properties approved in Fiscal Year 2016/17.

The GIS mapping team was transferred from the Tax Office to Technology. One staff position was also moved to the Tax Office from the County Manager's Office.

### **Elections**

Expenses for Elections vary from year to year depending on the number of elections conducted. In Fiscal Year 2017/18, three elections were conducted compared to one in Fiscal Year 2018/19. There were also increased expenses due to state legislation adding a fourth elections board member and a small increase in poll book rentals due to the higher anticipated voter turnout for midterm elections.

### **Register of Deeds**

Funds are included for planned compensation changes.

### **Finance**

The budget includes increased expenses for auditing services driven by State Auditor requirements for the Single Audit of Federal Funds.

### **Contingency**

The budget includes an increase in contingency to provide the organization with increased flexibility to address emergent issues during the year.

## **Other**

### **Self-Insurance Fund**

The budget increase is primarily driven by increased expense for employee/retiree health claims. The increase is partially offset by decreases in property and liability insurance due to having to

pay for builder's risk in advance for the upcoming jail expansion and continued positive experience with unemployment insurance.

### **Reappraisal Fund**

The increase for Fiscal Year 2018/19 is largely due to additional printing and postage expenses incurred as part of the 2019 revaluation process. Cyclical expenses are commonly funded with fund balance.

### **Emergency Telephone System Fund**

The budget increased due to additional Public Safety Answering Point (PSAP) funding from the State driven by expense increases in recent years for the Justice Public Safety Center and establishing a 911 back-up center.

### **Fire Service Protection Districts**

Tax rate increases are included for Conover Fire (2 cents), Newton Fire (3 cents) and Cooksville Fire (1.30 cents). Fund balance is also appropriated for St. Stephens, Bandys, and Hickory.

### **Rescue Squads**

The County terminated its service contracts with Hickory Rescue and Newton-Conover Rescue. Services provided by these squads will be assumed by Maiden Rescue Squad and Newton Fire Service Protection District respectively.

### **General Capital Projects**

The budget decreased \$12.3 million due to allocating financing for the jail expansion in Fiscal Year 2017/18.

### **Schools Capital**

The budget increased \$605,263 to fund additional annual school capital projects for the three public school systems and CVCC.

### **Schools Construction**

The budget increased \$2.2 million to fund the last of a 4-year school construction cycle. Funds are included to renovate Blackburn Elementary (\$1.25 million) and St. Stephens High (\$8 million) Schools. Additionally, \$518,242 is reserved toward future school construction financing needs.

### **Water & Sewer Capital**

The budget continues the County's participation in the Hickory/Catawba County Waste Water Treatment Plan Expansion and the Sludge Composting Facility. Funds are added to the previously approved Farmfield Acres Water project with the City of Conover and McLin/Lyle Creek Sewer Outfall project with the City of Claremont. Projects are funded by closing previously approved projects that have been completed and a portion of the 1/4 cent sales tax dedicated to water and sewer needs.

### **Water & Sewer Operating**

The budget banks funds not needed to finance new projects in Fiscal Year 2018/19 in the operating fund from dedicated water and sewer revenues for future needs.

### **Solid Waste Capital**

Funding continues to be set aside to construct the next cell at the landfill, which is projected to open in Fiscal Year 2020/21.

Funding is included to mitigate wetlands and streams on the Blackburn Resource Recovery Facility property. Without this mitigation, the life of the landfill will be reduced by an estimated 25-40 percent.

### **Solid Waste Management**

The budget increase is driven by continuing to set aside costs to build the next landfill cell projected to open in Fiscal Year 2020/21 and by regulatory requirements to set aside funds for closing, monitoring, and maintaining closed cells at the landfill. Planning for these costs requires a \$2 per ton tipping fee increase for the sanitary and construction/demolition landfills, the first in over 10 years. Catawba County's rates are substantially below those of other counties in the region and remain so even with the tipping fee increase.

# LONG-TERM FINANCIAL PLANNING

Catawba County's economy continues to grow as reflected in strong retail sales activity, increasing building permit activity, business investment, and the County's 4.0 percent unemployment rate (as of February 2018). The County is taking deliberate steps to accelerate and reinforce this economic growth. 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 2018/19 budget invests in services and infrastructure related to many of the 10 major focus areas of the strategic plan as well as general service needs. Highlights of investment include:

- *Economic Development:* The budget includes \$2.7 million toward the County's share of a joint venture with the City of Hickory in Trivium Corporate Center and continues to fund a second speculative building in cooperation with the City of Claremont.
- *K-64 and Education:* \$1.3 million dedicated to K-64, 2.6 percent total current expense increase for the three public school systems, and a 4.8 percent increase in funding to CVCC. Additionally, the budget funds \$5.94 million in schools' annual capital needs, and \$9.26 million in construction projects in the last of a four-year schools' construction funding cycle approved in Fiscal Year 2015/16. Further, \$15.5 million is committed to current and future debt service for financed school projects.
- *Water & Sewer Infrastructure:* As part of the Strategic Plan, during the current fiscal year the County contracted for a comprehensive study of the Southeastern Catawba County water and sewer service area including development of a long-term capital improvement plan and a plan for financial sustainability. Because this plan is not yet completed, the County is in a bit of a holding pattern with respect to funding new water and sewer projects. However, \$1.3 million is added to existing water and sewer projects in Fiscal Year 2018/19, including funds for projects in partnership with the Cities of Claremont and Conover.
- *Parks:* The Board of Commissioners approved borrowing up to \$8 million to build phase one of Mountain Creek Park. The Fiscal Year 2018/19 budget includes an interest only debt payment. A second phase of development is planned for Fiscal Year 2021/22.
- *Healthy & Safe Community:* The County has reserved bed rental revenue since its last jail expansion in 2007 and dedicated 1.5 cents property tax since Fiscal Year 2015/16 toward the cost of future jail expansion. A 320-bed expansion is scheduled to begin in the coming year with anticipated total costs of \$33 million, \$22 million of which will be debt financed with the rest coming from reserved revenue. Funds are reserved for providing "Right Care, Right Place, Right Time" public safety services.
- *Solid Waste:* The budget continues to plan for the next landfill cell expected to begin accepting waste in 2021 and estimated to cost over \$10 million. Planning for this cell and closure/post closure costs of the existing cell necessitates a \$2 per ton tipping fee increase—the first in

over 10 years—with scheduled annual increases over the next 10 years based on the consumer price index or 2 percent, whichever is greater.

The County is able to make these investments within available revenues, maintaining the property tax rate of \$0.575 for every \$100 of valuation until the next revaluation cycle in 2019, thanks to a strong tradition of fiscal stewardship and conservative budgeting. Comprehensive long-range plans have been developed for critical service areas such as school construction, jail expansion, 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

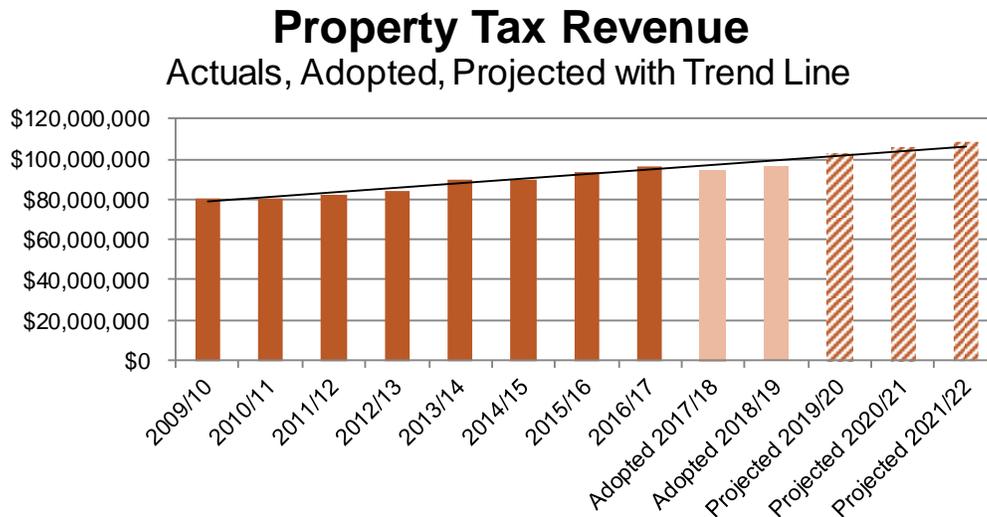
	2018/19 Adopted	2019/20 Projected	2020/21 Projected	2021/22 Projected
<b>GENERAL FUND</b>				
Property Tax	\$95,785,817	\$102,061,712	\$104,613,255	\$107,228,586
Sales Tax	30,645,516	31,564,881	32,511,827	33,487,182
Other Taxes	734,925	749,624	764,616	779,908
Federal	14,697,475	14,850,575	15,005,206	15,155,258
State	8,120,302	8,384,005	8,650,345	8,736,848
Federal & State	11,348,811	11,462,299	11,576,922	11,692,691
Local	6,698,627	6,838,613	6,979,999	7,049,799
Permits & Fees	11,210,339	11,434,546	11,663,237	11,896,502
Miscellaneous	2,208,268	2,252,433	2,297,482	2,343,432
Fund Balance	6,584,122	6,618,062	7,058,151	6,260,110
Transfers Between Funds	550,000	1,346,760	937,267	99,693
Fines & Forfeitures	590,350	596,254	602,217	608,239
Other Sources	10,374,984	8,824,984	7,921,345	7,798,772
	<b>\$199,549,536</b>	<b>\$206,984,748</b>	<b>\$210,581,869</b>	<b>\$213,137,020</b>
<b>OTHER GENERAL FUND TYPES</b>				
Local	\$268,100	\$270,781	\$273,489	\$276,224
Permits & Fees	19,000	19,380	19,768	20,163
Miscellaneous	79,000	80,580	82,192	83,836
Fund Balance	701,689	291,908	288,449	284,483
Transfers Between Funds	2,292,136	2,337,979	2,384,739	2,432,434
Other Sources	2,525,000	2,600,750	2,678,773	2,759,136
	<b>\$5,884,925</b>	<b>\$5,601,378</b>	<b>\$5,727,410</b>	<b>\$5,856,276</b>
<b>SPECIAL REVENUE FUNDS</b>				
Prior Year-Property Tax	\$826,183	\$826,183	\$826,183	\$826,183
Fire Protection Service District	7,009,108	7,184,336	7,363,944	7,548,043
State	935,305	935,305	935,305	935,305
Local	5,000	5,050	5,101	5,152
Miscellaneous	6,500	6,500	6,500	6,500
Fund Balance	659,703	573,470	520,027	464,302
Transfers Between Funds	5,000	0	0	0
	<b>\$9,446,799</b>	<b>\$9,530,844</b>	<b>\$9,657,060</b>	<b>\$9,785,485</b>
<b>CAPITAL PROJECT FUNDS</b>				
Sales Tax	\$5,727,493	\$5,814,915	\$5,972,343	\$6,134,494
State	\$0	250,000	0	250,000
Local	\$12,929	0	0	0
Miscellaneous	\$0	28,702	28,702	28,702
Fund Balance	\$1,364,095	872,480	318,800	0
Transfers Between Funds	\$6,858,223	4,154,821	3,352,612	3,375,859
Other Sources	\$9,263,000	0	0	4,000,000
	<b>\$23,225,740</b>	<b>\$11,120,918</b>	<b>\$9,672,457</b>	<b>\$13,789,055</b>
<b>ENTERPRISE FUNDS</b>				
Sales Tax	\$318,061	\$654,094	\$681,217	\$709,154
Other Taxes	\$315,000	315,650	316,307	316,970
State	\$27,000	27,000	27,000	27,000
Local	\$3,000	3,000	3,000	3,000
Permits & Fees	\$7,633,645	7,701,335	7,769,702	7,838,753
Miscellaneous	\$101,680	101,680	101,680	101,680
Fund Balance	\$1,537,851	2,420,781	1,115,250	679,272
Transfers Between Funds	\$1,675,000	1,708,500	1,742,670	1,777,523
Other Sources	\$50,000	50,000	50,000	50,000
	<b>\$11,661,237</b>	<b>\$12,982,040</b>	<b>\$11,806,825</b>	<b>\$11,503,351</b>
<b>TOTAL</b>	<b>\$249,768,237</b>	<b>\$246,219,928</b>	<b>\$247,445,621</b>	<b>\$254,071,187</b>

## 4-YEAR EXPENSE SUMMARY PROJECTION

	2018/19 Adopted	2019/20 Projected	2020/21 Projected	2021/22 Projected
<b>GENERAL FUND</b>				
General Government	\$8,762,301	\$8,959,453	\$9,161,041	\$9,367,164
Transfers to Other Funds	\$8,168,554	\$6,016,408	\$6,109,567	\$6,179,116
Public Safety	\$33,358,998	\$37,299,728	\$38,429,702	\$39,110,226
Environmental Quality	\$661,106	\$675,981	\$691,191	\$706,743
Economic & Physical Development	\$19,241,427	\$20,114,359	\$20,566,932	\$21,029,688
Human Services	\$52,428,038	\$53,607,669	\$54,813,842	\$56,047,153
Schools Current Expense	\$45,182,608	\$46,199,217	\$47,238,699	\$48,301,570
Libraries & Culture	\$3,537,903	\$3,617,506	\$3,698,900	\$3,782,125
Debt Service	\$28,208,601	\$30,494,427	\$29,871,995	\$28,613,235
	<b>\$199,549,536</b>	<b>\$206,984,748</b>	<b>\$210,581,869</b>	<b>\$213,137,020</b>
<b>OTHER GENERAL FUND TYPES</b>				
Self Insurance Fund	\$4,912,404	\$5,022,933	\$5,135,949	\$5,251,508
Reappraisal Fund	\$486,716	\$497,667	\$508,865	\$520,314
Register of Deeds Auto. & Preserv.	\$79,000	\$80,778	\$82,596	\$84,454
Capital Reserve Fund	\$406,805	\$0	\$0	\$0
	<b>\$5,884,925</b>	<b>\$5,601,378</b>	<b>\$5,727,410</b>	<b>\$5,856,276</b>
<b>SPECIAL REVENUE FUNDS</b>				
Emergency Telephone System Fund	\$935,305	\$935,305	\$935,305	\$935,305
Narcotics Seized Fund	\$10,000	\$10,000	\$10,000	\$10,000
State Unauthorized Substance Fund	\$70,000	\$30,000	\$30,000	\$30,000
Hospital Reserve	\$500,000	\$500,000	\$500,000	\$500,000
Rescue Squads Fund	\$826,183	\$826,183	\$826,183	\$826,183
Gretchen Peed Scholarship Fund	\$1,500	\$1,500	\$1,500	\$1,500
Parks/Historic Preserv. Trust Fund	\$10,500	\$10,500	\$10,500	\$10,500
Fire Protection Service District Funds	\$7,088,311	\$7,212,356	\$7,338,572	\$7,466,997
	<b>\$9,446,799</b>	<b>\$9,530,844</b>	<b>\$9,657,060</b>	<b>\$9,785,485</b>
<b>CAPITAL PROJECT FUNDS</b>				
General Capital Projects	\$4,694,024	\$2,627,301	\$1,871,412	\$5,825,859
Schools' Capital Fund	\$5,940,774	\$6,093,617	\$6,251,045	\$6,413,196
Schools' Construction Fund	\$9,781,242	\$0	\$0	\$0
Water & Sewer Capital Fund	\$559,700	\$250,000	\$250,000	\$250,000
Solid Waste Capital	\$2,250,000	\$2,150,000	\$1,300,000	\$1,300,000
	<b>\$23,225,740</b>	<b>\$11,120,918</b>	<b>\$9,672,457</b>	<b>\$13,789,055</b>
<b>ENTERPRISE FUND</b>				
Water & Sewer	\$2,996,061	\$3,375,624	\$3,447,047	\$3,520,069
Solid Waste	\$8,665,176	\$9,606,416	\$8,359,778	\$7,983,282
	<b>\$11,661,237</b>	<b>\$12,982,040</b>	<b>\$11,806,825</b>	<b>\$11,503,351</b>
<b>TOTAL</b>	<b>\$249,768,237</b>	<b>\$246,219,928</b>	<b>\$247,445,621</b>	<b>\$254,071,187</b>

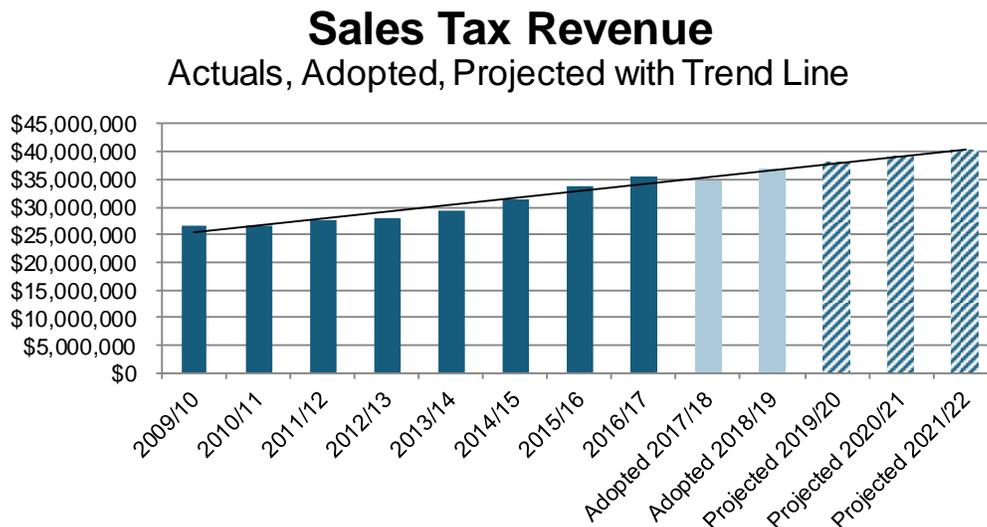
## REVENUE TRENDS

### 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. The County tax rate is \$0.575 per \$100 of valuation. Fiscal Year 2018/19 budgeted property tax is \$96,612,000.

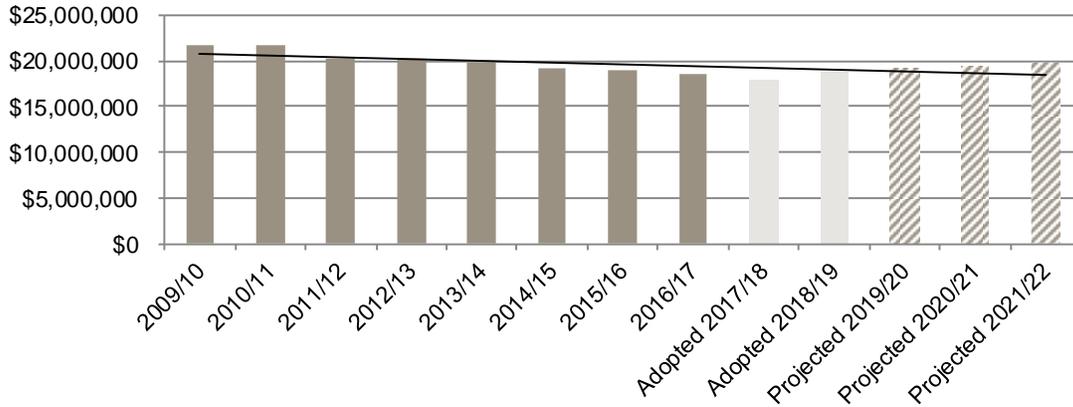


#### Sales Tax

Sales tax is levied by the County, collected by the State, and then returned to the County. Sales Tax revenue is directly related to an economy's growth or decline. Sales Tax estimates conservatively include a 5.9 percent increase for Fiscal Year 2018/19 compared to Fiscal Year 2017/18 budget.

## Permits & Fees Revenue

Actuals, Adopted, Projected with Trend Line

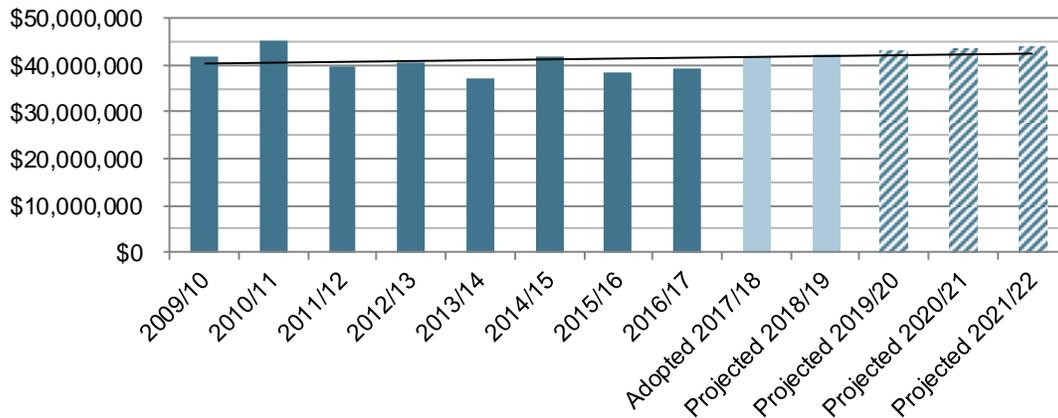


### Permits & Fees

Revenue from permits and fees includes funds received from Medicaid reimbursement, user fees, and assessments to municipalities for items such as elections, GIS, or planning studies. The largest revenues in this category include Ambulance Charges (\$5,400,000), Landfill User Fees (\$4,956,000), Building Permits (\$2,291,455), Recording of Legal Instruments (\$510,200), and Environmental Health Fees (\$290,000).

## Intergovernmental Revenue

Actuals, Adopted, Projected with Trend Line



### Intergovernmental

Revenues received from the State and Federal government. Most of these revenues are tied to programs that the State or Federal Agency has ordered the County to implement, such as human service programs. Some of the largest revenues in this category include 911 Reimbursement (\$935,305), Cable TV Reimbursement (\$608,000), WIC Grant (\$769,537), Work First Grant (\$2,085,850), and Medicaid Administration (\$3,077,089).

# 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 \$62.7 million or 35.04 percent, as defined by the Local Government Commission (LGC), at the end of Fiscal Year 2016/17. This is well above the LGC’s 8 percent requirement and the Board of Commissioners’ goal of 16 percent.

General Fund (and like Funds) Unassigned Fund Balance at the end of Fiscal Year 2017 was \$38,512,666 or 22 percent. The Fiscal Year 2018/19 budget appropriates \$6,584,122 in General Fund fund balance to help finance County operations and schools’ annual capital projects. Additionally, \$225,600 in fund balance is appropriated in the General Fund-Like Funds. This is a \$588,056 increase from the amount budgeted in Fiscal Year 2017/18. Due to conservative revenue and expense budgeting, it is expected that most of this appropriation is simply a balancing number and will not be spent.

General Fund (and like Funds) Unassigned	Act.		Appropriated	
	6/30/2017	Est. 06/30/18	FY 2018/19	Est. 06/30/19
General Fund (110)	36,727,590	37,000,000	\$6,584,122	35,000,000
Self Insurance Fund (115)	1,786,481	1,800,000	225,600	1,800,000
Register of Deeds Autom. & Preserv (160)	(1,405)	1,500	0	1,500
<b>Total</b>	<b>38,512,666</b>	<b>38,801,500</b>	<b>6,809,722</b>	<b>36,801,500</b>

## Special Revenue Funds

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

Special Revenue Fund Types Unassigned	Act.	Est. 06/30/18	Appropriated	Est. 06/30/19
	6/30/2017		FY 2018/19	
Emergency Telephone (202)	184,506	240,000	0	315,000
Narcotics Seized (205)	13,639	14,000	10,000	4,000
State Substance Abuse (206)	57,009	124,470	70,000	108,470
Rescue Squads (240)	283,172	300,000	0	300,000
Library Endowment (250)	192,424	195,000	0	195,000
Gretchen Peed Scholarship (260)	53,725	55,000	0	55,000
Parks Preservation (270)	5,312	5,400	5,000	400
Community Development (280)	15,821	16,500	0	16,500
Fire Districts (352-369)	1,164,882	1,200,000	79,203	1,120,797
<b>Total</b>	<b>1,970,490</b>	<b>2,150,370</b>	<b>164,203</b>	<b>2,115,167</b>

## Capital Projects Funds

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

Capital Projects Fund Types Unassigned	Act.	Est. 06/30/18	Appropriated	Est. 06/30/19
	6/30/2017		FY 2018/19	
General Capital Projects (410)	2,997,597	3,000,000	1,018,090	2,000,000
Schools' Capital Projects (420)	4,466,647	3,500,000	346,005	3,200,000
Schools' Construction (423)	18,095,000	18,927,819	(518,242)	19,446,061
Hospital Construction & Reserve (235)	4,086,527	3,626,527	500,000	3,161,527
<b>Total</b>	<b>29,645,771</b>	<b>29,054,346</b>	<b>1,345,853</b>	<b>27,807,588</b>

## Enterprise Funds

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

Enterprise Fund Types Unassigned	Act.	Est. 06/30/18	Appropriated	Est. 06/30/19
	6/30/2017		FY 2018/19	
Water & Sewer (515 & 475)	20,123,964	20,125,000	0	20,625,000
Solid Waste (525 & 485)	3,173,230	3,200,000	1,537,851	1,700,000
<b>Total</b>	<b>23,297,194</b>	<b>23,325,000</b>	<b>1,537,851</b>	<b>22,325,000</b>

# FEES UPDATES

Below are the fee changes/clarifications that are included as part of this budget. All fees are effective July 1st, 2018, unless otherwise noted. The entire fee schedule is included in the appendix.

Solid Waste	Change	Fee
Sanitary Landfill Tipping Fees	\$2 per ton increase	\$35 per ton (most)
Municipal Water & Wastewater Sludge Meeting Paint Filter Liquids Test	New Fee FY 18/19	\$101 per ton
Construction & Demolition Landfill Tipping Fees	\$2 per ton increase	\$25 per ton (most)
Compost (3 yard scoop/bucket)	\$15.50 or \$10 per ton decrease	\$30 or \$25 per ton
Scrap Tires (cost of vendor contract)	\$10 increase	\$90 per ton

Public Health	Change	Fee
Immunization Administration	\$2 increase	\$22 (most)
CPR Only Grades K-12	New Fee FY 18/19	Cost of completion card (currently \$8) plus \$10
Herpes Simplex Virus II IgG	New Fee FY 18/19	\$17
Herpes Simplex Virus I & II	New Fee FY 18/19	\$28
Human Papillomavirus Screening	New Fee FY 18/19	\$32

# PERSONNEL SUMMARY

The Fiscal Year 2018/19 Budget includes a total of 1,082.80 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 (reserve positions in the Sheriff's Office and EMS, respite position in Social Services). If so, the FTE may be 1.25 or 2,600 hours worked.

## SUMMARY OF PERSONNEL CHANGES

New and increased Permanent FTEs included with the Fiscal Year 2018/19 Budget are as follows:

Position	Department	Total FTEs	Funding Source
Quality Assurance/Training Officer	911 Communications	1.0	General Fund
Public Health Nurse	Public Health (Maternal Health)	1.0	Grant/General Fund
GIS Administrator	Technology	0.15	General Fund
<b>Total New/Increased Permanent FTEs</b>		<b>2.15</b>	

Permanent positions added/abolished by Board of Commissioners' action during Fiscal Year 2017/18 are as follows:

Position	Department	Total FTEs	Funding Source
Kennel Technician	Emergency Services	(2.0)	General Fund
Animal Care Coordinator	Emergency Services	(1.0)	General Fund
Environmental Health Specialist	Public Health	2.0	General Fund
Senior Librarian	Library	1.0	Grant/General Fund
<b>Total Added/Abolished During FY 2017/18</b>		<b>0.0</b>	

Hourly FTE Changes included with the Fiscal Year 2018/19 Budget are as follows:

Hourly FTEs	Department	Total FTEs	Funding Source
Election Workers	Board of Elections	(0.35)	General Fund
Financial Analyst	Finance	(0.38)	General Fund
Deputy Sheriff	Sheriff	0.70	General Fund
EMT Paramedic	Emergency Services	1.00	General Fund
Juntos & 4-H Assistant	Cooperative Extension	1.03	General Fund
Interns	Water & Sewer	0.32	Water & Sewer
<b>Total Hourly FTE Changes</b>		<b>2.32</b>	

## FULL TIME EQUIVALENTS BY DEPARTMENT

	2016/17 Actual	2017/18 Current	2018/19 Requested	2018/19 Adopted
<b>General Government</b>				
County Manager				
Permanent	13.00	13.00	12.00	12.00
Hourly	0.28	0.28	0.28	0.28
Human Resources				
Permanent	11.00	11.00	11.00	11.00
Hourly	0.25	0.25	0.25	0.25
Tax Department				
Permanent	21.00	21.00	19.00	19.00
Hourly	0.45	0.00	0.00	0.00
Board of Elections				
Permanent	4.00	4.00	4.00	4.00
Hourly	0.61	1.00	0.65	0.65
Register of Deeds				
Permanent	10.00	10.00	10.00	10.00
Hourly	0.62	0.65	0.65	0.65
Finance				
Permanent	15.00	15.00	15.00	15.00
Hourly	1.20	1.38	1.00	1.00
<b>Total General Government</b>				
<b>Permanent</b>	<b>74.00</b>	<b>74.00</b>	<b>71.00</b>	<b>71.00</b>
<b>Hourly</b>	<b>3.41</b>	<b>3.56</b>	<b>2.83</b>	<b>2.83</b>
<b>Public Safety</b>				
Sheriff's Office				
Permanent	196.00	198.00	204.00	198.00
Hourly	11.00	11.50	13.50	12.20
Emergency Services				
Permanent	114.75	115.00	112.00	112.00
Hourly	13.50	13.50	15.50	14.50
Communications Center				
Permanent	32.00	32.00	33.00	33.00
Hourly	2.30	2.30	2.30	2.30
<b>Total Public Safety</b>				
<b>Permanent</b>	<b>342.75</b>	<b>345.00</b>	<b>349.00</b>	<b>343.00</b>
<b>Hourly</b>	<b>26.80</b>	<b>27.30</b>	<b>31.30</b>	<b>29.00</b>

## FULL TIME EQUIVALENTS BY DEPARTMENT – CONTINUED

	2016/17 Actual	2017/18 Current	2018/19 Requested	2018/19 Adopted
<b>Environmental Quality</b>				
Cooperative Extension				
Permanent	1.00	1.00	1.00	1.00
Hourly	0.30	0.30	1.33	1.33
Soil & Water Conservation				
Permanent	2.60	2.60	2.60	2.60
Hourly	0.00	0.00	0.00	0.00
<b>Total Environmental Quality</b>				
<b>Permanent</b>	<b>3.60</b>	<b>3.60</b>	<b>3.60</b>	<b>3.60</b>
<b>Hourly</b>	<b>0.30</b>	<b>0.30</b>	<b>1.33</b>	<b>1.33</b>
<b>Economic &amp; Physical Development</b>				
Technology				
Permanent	27.00	27.00	31.15	30.15
Hourly	0.52	0.52	0.52	0.52
Planning, Parks, & Development				
Permanent	10.00	10.00	12.00	10.00
Hourly	3.50	3.50	3.50	3.50
Utilities & Engineering				
Permanent	27.15	29.40	29.40	29.40
Hourly	0.00	0.00	0.00	0.00
Facilities				
Permanent	17.00	17.00	17.00	17.00
Hourly	0.00	0.00	0.00	0.00
<b>Total Economic &amp; Physical Development</b>				
<b>Permanent</b>	<b>81.15</b>	<b>83.40</b>	<b>89.55</b>	<b>86.55</b>
<b>Hourly</b>	<b>4.02</b>	<b>4.02</b>	<b>4.02</b>	<b>4.02</b>
<b>Human Services</b>				
Social Services				
Permanent	400.90	400.90	400.90	400.90
Hourly	12.00	8.50	8.50	8.50
Public Health				
Permanent	100.50	101.50	106.50	104.50
Hourly	2.60	1.00	0.80	1.00
<b>Total Human Services</b>				
<b>Permanent</b>	<b>501.40</b>	<b>502.40</b>	<b>507.40</b>	<b>505.40</b>
<b>Hourly</b>	<b>14.60</b>	<b>9.50</b>	<b>9.30</b>	<b>9.50</b>

## FULL TIME EQUIVALENTS BY DEPARTMENT – CONTINUED

	2016/17 Actual	2017/18 Current	2018/19 Requested	2018/19 Adopted
<b>Culture</b>				
Library				
Permanent	34.80	34.80	35.80	35.80
Hourly	2.20	2.20	2.80	2.20
<b>Total Culture</b>				
<b>Permanent</b>	<b>34.80</b>	<b>34.80</b>	<b>35.80</b>	<b>35.80</b>
<b>Hourly</b>	<b>2.20</b>	<b>2.20</b>	<b>2.80</b>	<b>2.20</b>
<b>Other Funds</b>				
Emergency Telephone System Fund				
Permanent	1.85	1.85	1.85	1.85
Hourly	0.00	0.00	0.00	0.00
Reappraisal Fund				
Permanent	6.00	6.00	6.00	6.00
Hourly	0.00	0.00	0.00	0.00
Solid Waste Management				
Permanent	26.85	28.60	28.60	28.60
Hourly	0.63	0.63	0.63	0.63
Water & Sewer				
Permanent	1.00	1.00	1.00	1.00
Hourly	0.10	0.00	0.32	0.32
<b>Total Other Funds</b>				
<b>Permanent</b>	<b>35.70</b>	<b>37.45</b>	<b>37.45</b>	<b>37.45</b>
<b>Hourly</b>	<b>0.73</b>	<b>0.63</b>	<b>0.95</b>	<b>0.95</b>
<b>GRAND TOTAL</b>				
<b>Permanent</b>	<b>1,073.40</b>	<b>1,080.65</b>	<b>1,093.80</b>	<b>1,082.80</b>
<b>Hourly</b>	<b>52.06</b>	<b>47.51</b>	<b>52.53</b>	<b>49.83</b>