



**catawba county**  
north carolina

# ADOPTED OPERATING & CAPITAL BUDGET

FISCAL YEAR 2022/23



• **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.

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## Instructions for Navigating FY 2022/23 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 2022/23**

# **RECOMMENDED OPERATING & CAPITAL BUDGET**



## **Board of Commissioners**

Randy Isenhower, Board Chair

Barbara Beatty, Board Vice-Chair

Kitty Barnes, Board Member

Sherry Butler, Board Member

Austin Allran, Board Member

## **County Manager**

Mick Berry

## **Deputy County Manager**

Mary Furtado

## **Assistant County Manager**

Alison Alexander

## **Prepared by:**

*Budget & Management Director:*

Jennifer Mace

*Budget & Management Analyst:*

Ian Bumgarner



## **Board of Commissioners**



**Randy Isenhower**  
Board Chair



**Barbara Beatty**  
Board Vice-Chair



**Kitty Barnes**  
Board Member



**Sherry Butler**  
Board Member



**Austin Allran**  
Board Member

## **EXECUTIVE LEADERSHIP**

### **County Manager's Office**

**Mick Berry**  
County Manager

**Mary Furtado**  
Deputy County Manager

**Alison Alexander**  
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

**George Place**  
Cooperative Extension Director

**Donna Spencer**  
Register of Deeds

**Jennifer McCracken**  
Public Health Director

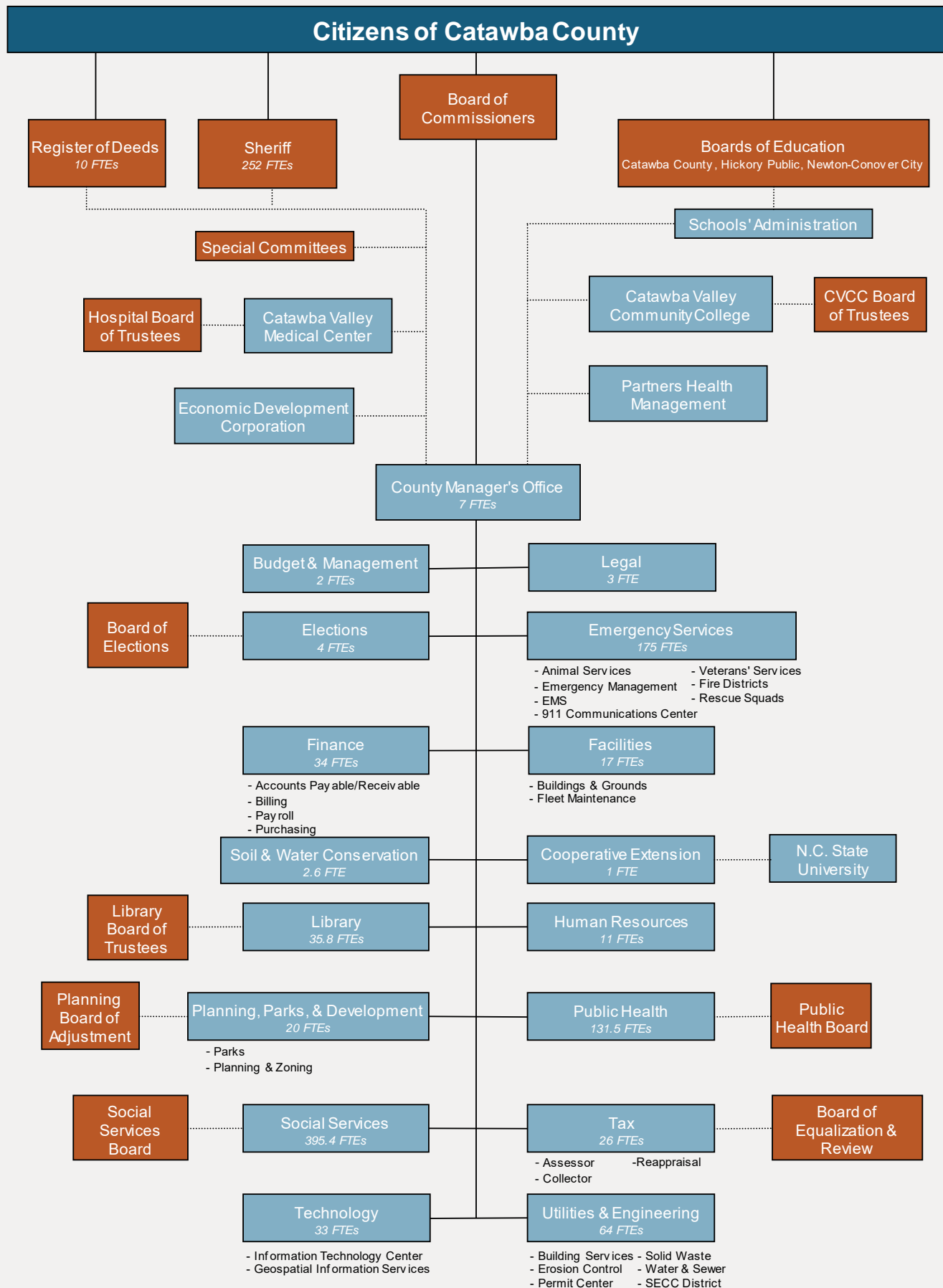
**Siobhan Loendorf**  
Library Director

**Mary Morrison**  
Assistant CFO

**John Cameron**  
Facilities Services Director

**Randy Willis**  
Soil & Water Administrator

# Catawba County Organizational Structure





GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished  
Budget Presentation  
Award*

PRESENTED TO

**Catawba County  
North Carolina**

For the Fiscal Year Beginning

**July 01, 2021**

*Christopher P. Morill*

**Executive Director**

## **2021/22 ACHIEVEMENTS & ACTIVITIES**

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

### **AMERICAN HEART ASSOCIATION**

- Mission: Lifeline EMS Gold Plus Award, 5<sup>th</sup> Consecutive Year (Emergency Services)

### **CAROLINAS ASSOCIATION OF GOVERNMENTAL PURCHASING**

- Sustained Professional Purchasing Award, 7<sup>th</sup> Consecutive Year (Purchasing)

### **GOVERNMENT FINANCE OFFICERS ASSOCIATION**

- GFOA Distinguished Budget Presentation Award, 33<sup>rd</sup> Consecutive Year (County Manager)
- Certificate of Achievement for Excellence in Financial Reporting, 40<sup>th</sup> Consecutive Year (Finance)
- Popular Annual Financial Reporting Award (Finance) 13<sup>th</sup> Consecutive Year

### **INTERNATIONAL ASSOCIATION OF ASSESSING OFFICERS**

- Certificate of Excellence in Assessment Administration (Tax Office)

### **INTERNATIONAL CITY & COUNTY MANAGERS' ASSOCIATION**

- Local Government Excellence Award - Growing Jobs and Tax Base: Trivium Corporate Center, Inc.

### **NORTH CAROLINA ASSOCIATION OF COUNTIES**

- NACo Achievement Award: Growing Jobs and Tax Base: Trivium Corporate Center, Inc.

### **NORTH CAROLINA ASSOCIATION OF COUNTY COMMISSIONERS**

- NCACC/LGFCU Excellence in Innovation Award in recognition of COVID-19 community spread case study, infographic and column.



# BUDGET ORDINANCE

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

## SECTION I

### Budget Adoption, 2022/23

The following budget with anticipated fund revenues of \$306,247,224 and departmental expenditures of \$306,247,224 ([see Revenue and Expenditure Summaries in the Executive Summary Section of the budget document for breakdown](#)) is hereby adopted in accordance with Chapter 159 of the North Carolina General Statutes by the County of Catawba for the fiscal year beginning July 1, 2022, and ending June 30, 2023, and the same is adopted by fund and department.

The following procedures, controls, and authorities shall apply to transfers and adjustments within the budget except for the budgets of the Reinventing Departments as shown in Section II.

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

expenditures will not be used until revenues are received and the related funds are transferred out of the contingency accounts to an appropriate line item.

## **SECTION II**

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

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

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

## **SECTION III**

### **Tax Levy Rate**

A tax rate of \$0.575 per \$100 of assessed valuation is hereby levied for Fiscal Year 2022/23, all of which is levied in the General Fund. No discounts will be allowed for early payment of taxes.

The following rates are levied for fire protection service districts:

<u>Fire Protection Service District</u>	<u>Levied Tax Rate Per \$100 Valuation</u>
Bandys Fire	\$0.1150
Catawba Rural Fire	\$0.1300
Claremont Rural Fire	\$0.1300
Conover Rural Fire	\$0.1150
Cooksville Fire	\$0.0750
Hickory Rural Fire	\$0.1500
Longview Rural Fire	\$0.1130

Maiden Rural Fire	\$0.1053
Mt View Fire	\$0.0900
Newton Rural Fire	\$0.1500
Oxford Fire	\$0.0650
Propst Fire	\$0.0770
Sherrills Ford Fire	\$0.1300
St. Stephens Fire	\$0.1200

## **SECTION IV**

### **Hospital Fund**

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

## **SECTION V**

### **Schools' Current Expense**

The allocation of general revenues for the schools' current expense per school system is \$1,893 per pupil based on the average daily membership of K-12, \$62 per pupil of which is budgeted in support of schools cooperating on the following inter-school system programs--Catawba County Bus Garage, HCAM Core Academy, Conover School for Exceptional Children, therapeutic day treatment, and Community Schools.

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

## **SECTION VI**

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

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

## **SECTION VII**

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

Project Managers will be designated on a project-by-project basis for all County construction projects and the procedures set forth in Chapter 8 of the Catawba County Code of Ordinances shall be used to coordinate the efforts of all parties involved in a project. Any changes in the cost estimate, as a result of bids or otherwise, shall be reported by the Project Manager, along with his or her recommendation of approval to the Board of Commissioners. When compiled and approved by user agencies, all projects must conform to the Catawba County Design and Construction Specifications.

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

The General Capital Projects Fund, the Hospital Construction Fund, the Water and Sewer Fund, SECC Water and Sewer District Fund, the School Capital Outlay Fund, the School Bond Capital Projects Fund, the Schools' Construction Fund, the Fire Districts Funds, and the Community Development Fund are hereby authorized. Appropriations made for the specific projects or grants in these funds are hereby appropriated until the project is completed. Balances remaining as of June 30, 2022, in previously appropriated water and sewer capital projects located within the SECC Water and Sewer District Service Area are hereby authorized to be transferred to the district fund.

Any grant, capital project budget, or economic development incentive contract previously appropriated in any fund, the balance of any anticipated, but not received, revenues and any unexpended appropriations remaining on June 30, 2022, shall be reauthorized in the Fiscal Year 2022/23 budget unless a specific new budget has been prepared.

## **SECTION VIII**

### **Emergency Approvals, Schools**

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

## **SECTION IX**

### **Annual Financial Reports**

All agencies receiving County funding are required to submit an audit report by December 31, 2022. Approved payments may be delayed pending receipt of this financial information.

## SECTION X

### Fees and Licenses

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

## SECTION XI

### Per Diem Pay

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

Per Diem Pay	
Board	Pay
Alcoholic Beverage Control Board	Chair, \$75 per meeting; Members, \$50 per meeting
Board of Adjustment	Chair, \$50 per meeting; Members, \$35 per meeting
Board of Commissioners	Chair, \$1,365 per month; Members, \$1,145 per month; In-County Travel Allowance, \$350 per month
Board of Elections	Chair, \$75 per meeting; Members, \$50 per meeting; \$100 for Election Day
Equalization & Review Board	Chair, \$50 per meeting; Members, \$35 per meeting
Jury Commission	Chair, \$50 per meeting; Members, \$35 per meeting
Library Board	Chair, \$50 per meeting; Members, \$35 per meeting
Planning Board	Chair, \$50 per meeting; Members, \$35 per meeting
Public Health Board	Chair, \$50 per meeting; Members, \$35 per meeting
Social Services Board	Chair, \$50 per meeting; Members, \$35 per meeting
Subdivision Review Board	Chair, \$50 per meeting; Members, \$35 per meeting

## SECTION XII

### Personnel

- A. Salaries – Salaries for Fiscal Year 2022/23 are based on the Fiscal Year 2022/23 pay plan for Catawba County that is adopted as a part of this budget and is effective July 1, 2022. The budget includes a 6 percent pay plan adjustment for all employees and additional adjustments for targeted positions based on market. Funds are included for a 3 percent performance pay increase for employees who satisfy performance expectations as reflected in employees' annual performance evaluations and an additional 0.5 percent for top performers as identified by employees' department heads. Additionally, \$2,000 per FTE is budgeted to provide quarterly retention payments at \$500 per FTE.



- B. Performance Awards – Funds are allocated in the budget to provide one-time lump sum performance awards to recognize exceptional performance at the discretion of the County Manager.
- C. Reclassifications/Pay Inequities – Funds are allocated in the budget to maintain equity between similar positions within the organization and to ensure market competitiveness within the County's recruiting area.
- D. Travel Allowance – The travel allowance rate will be according to the IRS reimbursement rate.
- E. Special Payment – Positions that require specialized skills may be compensated by a special payment. This payment will only occur while the employee is serving in that capacity. This special payment is not considered a part of the annual base pay for classification. The amount of special payment is to be approved by the County Manager upon a recommendation by the Human Resources Director.

## **SECTION XIII**

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

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

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

## **SECTION XIV**

### **Reappraisal Fund**

In accordance with the provisions of G.S. 153A-150, an appropriation of \$760,862 will be made from the General Fund to the Reappraisal Fund for the purpose of providing funds for the next reappraisal.

## **SECTION XV**

### **Fiscal Control Act**

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

- A. As provided by G.S. 159-25 (b), the Board has authorized dual signatures for each check or draft that is made on County funds. The signatures of the County Manager, Chief Financial Officer, Deputy County Manager, Assistant County Manager, and Assistant Chief Financial Officer shall be authorized signatures of the County.

- B. Operating funds encumbered on the financial records of the County as of June 30, 2022, are hereby re-appropriated to this budget.
- C. The Board authorizes the appropriation of all Fund Balances earned by the Reinventing Departments as determined by the County Manager and as a result of the County's annual audit of June 30, 2022.
- D. The Board authorizes the appropriation of all remaining balances of approved economic development incentive contracts as determined by the County Manager and as a result of the County's annual audit of June 30, 2022.
- E. The Board also authorizes (as is the practice) one principal account as depository for all funds received by the Chief Financial Officer from any source. Current accounting techniques shall be used to assure that all funds will be properly accounted for in the financial records of the County.

## **SECTION XVI**

### **Authorization to Contract**

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

## **SECTION XVII**

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

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

## SECTION XVIII

### Micro-purchase Threshold

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

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

The self-certification made herein shall be effective as of the effective date of this ordinance and shall be applicable until June 30, 2023, but shall not be applicable to Federal financial assistance awards issued prior to November 12, 2020, including financial assistance awards issued prior to that date under the Coronavirus Aid, Relief, and Economic Support (CARES) Act of 2020 (Pub. L. 116-136).

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

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

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

This ordinance is adopted this 6<sup>th</sup> day of June 2022.



Randy Isenhower, Chair



Mick W. Berry, County Manager

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# EXECUTIVE SUMMARY





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

June 6, 2022

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

I am pleased to present to you the proposed budget for adoption. On May 16, 2022, I presented my recommended budget. Budget hearings were held on May 25, 2022, with a public hearing and wrap-up session on June 2, 2022. During deliberations the Board made changes to the budget as follows:

- Appropriated \$282,400 in non-local funds for the Streamflow Rehabilitation Assistance Program (StRAP) grant plus \$28,240 in matching funds for stream debris and blockage removal from General Fund Fund Balance.
- The recommended budget included funding for a potential countywide 2<sup>nd</sup> primary but only the City of Hickory will have an election in July, which it will fully fund. As a result, the Board of Elections expense budget was decreased by \$78,866 and revenue was increased by \$40,605 for a net reduction to General Fund Fund Balance of \$119,471.
- The new shift differential for EMS staff working night shift was decreased from \$2 per hour to \$1 per hour, reducing the budget by \$119,362.
- Shifted recommended funding from CREC renovations to awning installation projects at Arndt Middle (\$60,000), Blackburn Elementary (\$40,000) and Claremont Elementary (\$50,000).
- Appropriated \$50,000 in Schools' Capital Fund Balance to Newton-Conover City Schools for system-wide school safety and security enhancements for all sites.

The final budget is \$306,247,224.

Sincerely,



**Mick Berry**  
County Manager



# Message from the County Manager

May 16, 2022

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

I am pleased to present to you the recommended Catawba County budget for Fiscal Year 2022/23 in the amount of \$306,084,812, which maintains a property tax rate of \$0.575 per \$100 of valuation and reflects a 5.9 percent decrease in the total budget. (This decrease is driven primarily by appropriation American Rescue Act funds during Fiscal Year 2021/22 and receipt of a state grant for school construction.) The General Fund budget is \$227,622,247 of this total, an 8.1 percent increase over the current year driven by investment in competitive compensation for employees. The budget is balanced and prepared in accordance with the Local Government Budget and Fiscal Control Act and Generally Accepted Accounting Principles, and is aligned with the priorities of and direction given by the Board of Commissioners.

The Fiscal Year 2022/23 Budget continues to invest in the Board of Commissioners' Strategic Plan, focused on creating jobs and growing the tax base while continuing to amplify the County's strong quality of life. Even in the face of the COVID-19 pandemic, Catawba County's deep-rooted tradition of fiscal stewardship has served the community well, positioning the Board of Commissioners to make strategic investments in services that protect community health and safety and reinforce the County's positive business climate, a critical component of the County's and region's post-pandemic economic recovery.

The attached Budget Highlights provides an executive summary of the coming year's financial plan. Details on each department's budget, school capital and current expense funding, longer term capital improvement plans and other future looking data and analysis round out this budget.

Sincerely,

A handwritten signature in black ink, reading "Mick w Berry". The signature is fluid and cursive, with a large, stylized "B" at the end.

**Mick Berry**  
County Manager





catawba county

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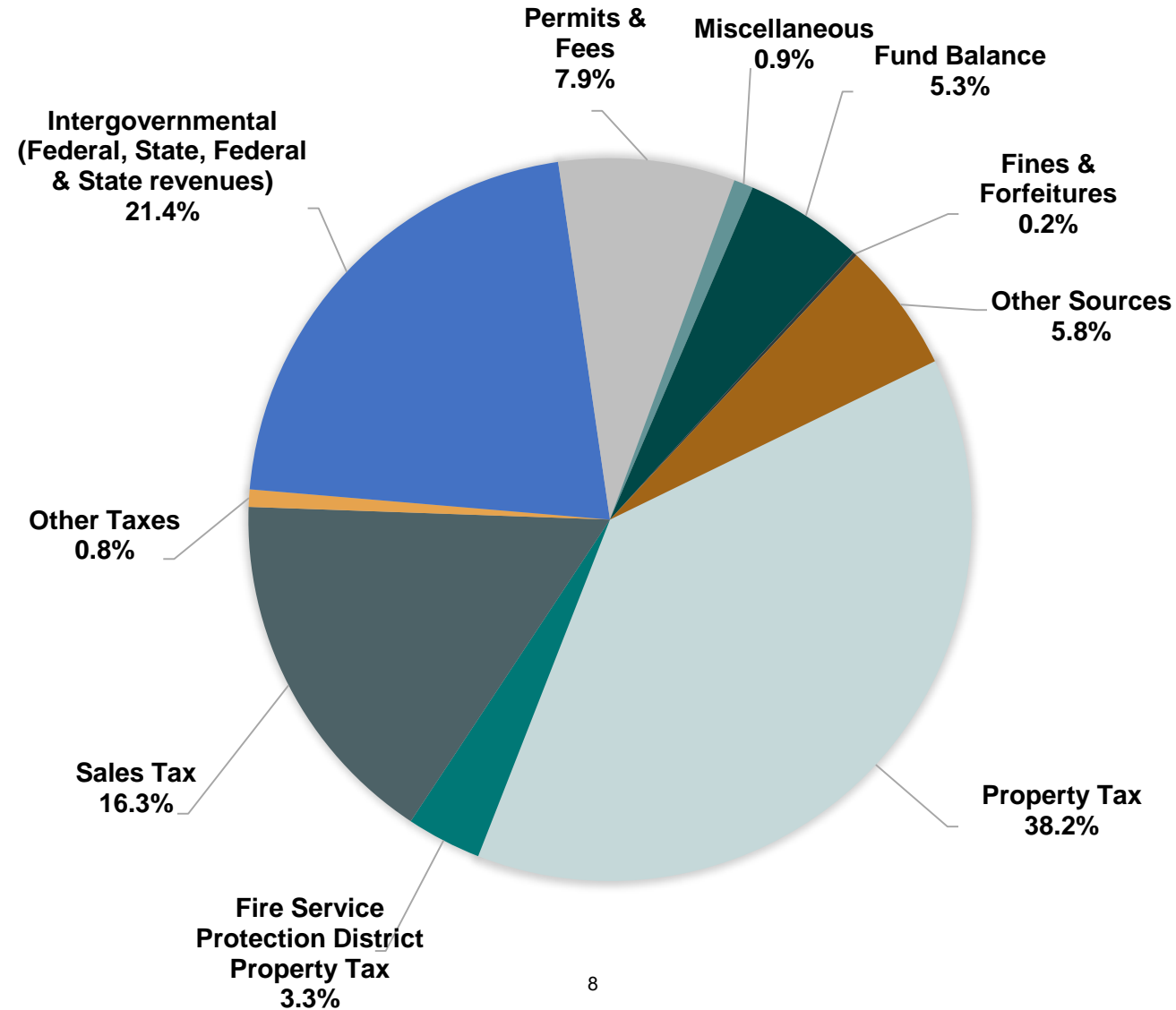
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# FY2022-23 Manager's Recommended Budget

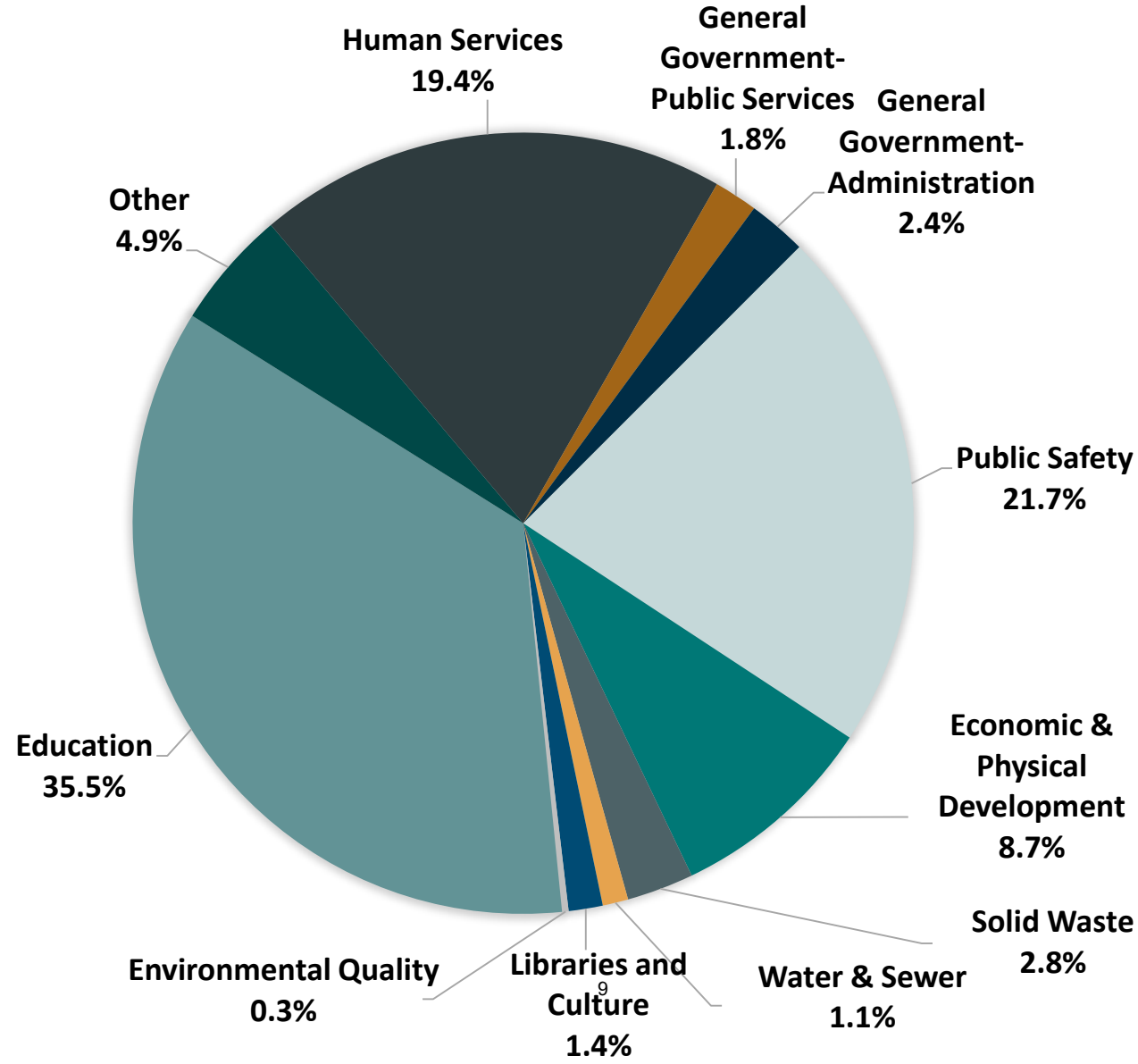
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May 16, 2022

# Total Budget: Revenue by Function



# Total Budget: Expense by Function





# Reflecting ARPA in FY 21/22 = 6% Reduction

Revenue by Fund/Type	FY 2021/22 Budget	FY 2022/23 Recommended Budget	Rec \$ Change	Rec % Change
Property Tax	\$109,543,892	\$112,484,970	2,941,078	2.7%
Fire Prot. Service District	\$8,989,525	\$9,873,341	883,816	9.8%
Sales Tax	\$41,510,900	\$47,960,000	6,449,100	15.5%
Other taxes	\$1,130,500	\$2,283,000	1,152,500	101.9%
Federal	\$37,664,274	\$17,905,260	(19,759,014)	-52.5%
State	\$16,129,851	\$32,854,668	16,724,817	103.7%
Federal & State	\$6,891,767	\$6,887,564	(4,203)	-0.1%
Local	\$6,029,339	\$5,350,684	(678,655)	-11.3%
Permits & Fees	\$22,054,283	\$23,241,472	1,187,189	5.4%
Miscellaneous	\$2,554,810	\$2,559,068	4,258	0.2%
Fund Balance	\$12,395,012	\$15,647,286	3,252,274	26.2%
Transfers	\$15,106,778	\$11,330,578	(3,776,200)	-25.0%
Fines & Forfeitures	\$545,832	\$514,441	(31,391)	0.0%
Other Sources	\$44,813,915	\$17,192,480	(27,621,435)	-61.6%
<b>Total Budget</b>	<b>\$325,360,678</b>	<b>\$306,084,812</b>	<b>(\$19,275,866)</b>	<b>-5.92%</b>



# Reflecting ARPA in FY 21/22 = 6% Reduction

Expenses by Department/Fund	FY 2021/22 Budget	FY 2022/23 Recommended Budget	Rec. \$ Change	Rec. % Change
General Government	11,027,845	\$12,474,418	1,446,573	13.12%
Public Safety	56,163,362	\$64,101,529	7,938,167	14.13%
Environmental Quality	727,476	\$793,912	66,436	9.13%
Economic & Physical Dev	41,534,170	\$36,791,901	(4,742,269)	-11.42%
Human Services	50,793,233	\$57,308,329	6,515,096	12.83%
Education	113,537,742	\$104,646,541	(8,891,201)	-7.83%
Culture	4,077,107	\$4,158,274	81,167	1.99%
Other	32,392,965	\$14,479,330	(17,913,635)	-55.30%
Transfers	15,106,778	11,330,578	(3,776,200)	-25.00%
<b>Total Budget</b>	<b>325,360,678</b>	<b>306,084,812</b>	<b>(19,275,866)</b>	<b>-5.92%</b>



# General Fund; \$.575 Tax Rate Maintained

Revenue by Fund/Type	FY 2021/22 Budget	FY 2022/23 Recommended Budget	Rec \$ Change	Rec % Change
Property Tax	\$108,699,000	\$111,361,000	2,662,000	2.4%
Sales Tax	\$33,706,181	\$38,625,581	4,919,400	14.6%
Other taxes	\$785,500	\$1,923,000	1,137,500	144.8%
Federal	\$15,352,974	\$16,986,160	1,633,186	10.6%
State	\$5,402,064	\$9,004,408	3,602,344	66.7%
Federal & State	\$6,491,767	\$6,487,564	(4,203)	-0.1%
Local	\$5,699,407	\$5,013,752	(685,655)	-12.0%
Permits & Fees	\$13,043,464	\$14,095,928	1,052,464	8.1%
Miscellaneous	\$2,265,663	\$2,358,048	92,385	4.1%
Fund Balance	\$7,998,416	\$10,855,226	2,856,810	35.7%
Transfers Between Funds	\$956,015	\$919,100	(36,915)	-3.9%
Other Sources	\$10,136,915	\$9,992,480	(144,435)	-1.4%
<b>Total General Fund</b>	<b>\$210,537,366</b>	<b>\$227,622,247</b>	<b>\$17,084,881</b>	<b>8.1%</b>



# Budget Continues Strategic Plan Investments

Expenses by Department/Fund	FY 2021/22 Budget	FY 2022/23 Recommended Budget	Rec. \$ Change	Rec. % Change
General Government	10,237,699	11,463,556	1,225,857	11.97%
Public Safety	40,305,449	46,512,533	6,207,084	15.40%
Environmental Quality	727,476	793,912	66,436	9.13%
Economic & Physical Dev	21,769,901	23,226,812	1,456,911	6.69%
Human Services	50,391,733	56,906,829	6,515,096	12.93%
Education - Current Exp	47,029,774	48,647,916	1,618,142	3.44%
Culture	3,773,107	4,048,274	275,167	7.29%
Debt	29,010,970	29,949,025	938,055	3.23%
Transfer	7,291,257	6,073,390	(1,217,867)	-16.70%
<b>Total General Fund</b>	<b>210,537,366</b>	<b>227,622,247</b>	<b>17,084,881</b>	<b>8.11%</b>



# FY23 Funded Investments



## MAINTAINING OPERATIONS AND SERVICE:

- Pay Plan Market Adjustment 6%, larger targeted increases for hard to recruit positions
- Competitive Performance Pay
  - 3% for effective performance
  - 3.5% for top performers
- \$2,000 retention bonus, lump sum quarterly pmts
- Maintain Health and Dental Plans
  - 4.75% county premium increase
- Treasurer's mandatory LGERS/LEO increases: 1.0%/0.75%
- Maintain 401k, Longevity, and Service Award Programs



# FY23 Funded Investments



- EDUCATION

- Current Expense: 3.5% increase to total funding - \$1,618,142
- K64:
  - \$200,000 matching funds for the CVCC Scholars program
  - \$1.1M set aside to maintain 1-to-1 technology
  - Annual Capital: \$10.1M dedicated to schools annual capital needs; submitted list of needs totals \$11.8M
- Construction:
  - \$32M grant + \$10M county - Newton-Conover High School Renovations (budget appropriates \$22M)
  - \$4M - Hickory High School Renovations
  - \$19.5M- Maiden Elementary (previously appropriated)



# FY23 Funded Investments



## SHERIFF:

- \$490,000 operating increases driven by jail medical, jail food services, other contractual services, & training
- Extra duty pay for special teams
- 20 equipped vehicle replacements

## EMERGENCY SERVICES:

- Extra Duty Pay for shift differential
- Inflationary increases for supplies and fuel
- 4 ambulance replacements

## 911 COMMUNICATIONS CENTER:

- Transition most staff to 12 hour shifts instead of 8



# FY23 Funded Investments



## SOCIAL SERVICES:

- \$3.6M - Comp, vehicle/equipment replacements, and increases in programs supported by federal and state funds

## PUBLIC HEALTH:

- Environmental Health Technician funded by EH revenue to address increased permitting
- 17 of 50 temporary, time-limited positions continued with State funds
  - 15 School Health Assistants
  - 2 Community Health Workers
- COVID response supplies funded with State funds
- School Charge Nurse initially funded with State funds to oversee temporary positions and increased nurses





# FY23 Funded Investments



## WATER AND SEWER:

- Operating - \$2,625,346
- Capital
  - Set Aside for Buffalo Shoals Road Water- \$500,000
  - Set Aside for Hickory-Catawba WWTP Future Expansion - \$250,000
  - Set Aside for Future Water Treatment Capacity Purchase- \$618,750



# FY23 Funded Investments



## UTILITIES & ENGINEERING:

- 2 Building Services Official IIIs – to address increased permitting needs, funded by building permit revenue
- Motor Fuel inflationary increase
- Tipping Fees increased per agreement (2%)
- \$464K reduced expenses from sale of co-generation engines

## PLANNING, PARKS, & DEVELOPMENT

- Planner to address increased building activity
- Annualized costs of Mountain Creek Park and 7-day per week operations

## LIBRARY:

- Future Main Library project - \$100,000 (Library Reinventing Surplus)



# Continued Support for Outside Agencies

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- Other Economic Development – \$553,582, plus incentives
- Other Public Safety – \$305,071
- Hickory Public Library - \$230,000
- Historical Association - \$125,000
- SALT Block - \$100,000
- United Arts Council \$1 per capita – \$160,610



# Fire Service District Tax Rates

Fire District	FY23 Requested	FY22 Tax Rate	FY23 Recommended
Mtn. View	0.0900	0.0718	0.0900
Propst	0.0770	0.0620	0.0770
St. Stephens	0.1200	0.1200	0.1200
Conover	0.1150	0.1100	0.1150
Oxford	0.0650	0.0650	0.0650
Sherills Ford	0.1300	0.1300	0.1300
Bandys	0.1400	0.1150	0.1150
Maiden	0.1053	0.0753	0.1053
Claremont	0.1300	0.1100	0.1300
Catawba	0.1500	0.1300	0.1300
Long View	0.1130	0.0830	0.1130
Newton	0.1500	0.1300	0.1500
Cooksville	0.0750	0.0750	0.0750
Hickory	0.1500	0.1500	0.1500

Not Recommended: Requested increases for Bandys and Catawba



# Recommended Personnel Changes – New Positions



Position	Department	Total FTEs	Funding Source
School Charge Nurse	Public Health	1.0	State Funds
Environmental Health Technician	Public Health	1.0	EH Revenue
Building Services Official III	Utilities & Engineering	2.0	Fee Revenue
Planner	Planning, Parks & Development	1.0	General Fund
ICMA Fellow	County Manager	1.0	Personnel Indirect Costs
<b>Total Recommended FTEs</b>		<b>6.0</b>	



# Personnel Changes – Authorized During Fiscal Year 2021/22

Position	Department	Total FTEs	Funding Source
Grants Manager	Finance	1.0	ARP Funds
Narcotics Officer	Sherriff's Office	2.0	ARP Funds
EMS Shift Supervisor	Emergency Services	2.0	ARP Funds
Veteranarian	Animal Shelter	1.0	General Fund
Temp School Health Assistant (15 continued in School Health, 2 continued as Community Health Workers in Clinical)	Public Health	17.0	State Funds
<b>Total FY21/22 Added FTEs</b>		<b>23.0</b>	

33 State funded, temporary, time-limited school health assistants authorized during Fiscal Year 2021/22 to assist with COVID testing and contract tracing in schools will expire effective July 1, 2022.



# Overview of Proposed Fee Changes

- **Utilities & Engineering:**
  - 11 fee revisions to streamline wording and pricing
  - New solar farms fee to differentiate from solar array
- **Solid Waste fee schedule:**
  - Increased tipping fees per plan
  - New tire disposal fees to recoup costs
  - Elimination one fee that was not being used.
- **Planning, Parks, & Development:**
  - New parks merchandise fee
  - 3 fee revisions to better match surrounding counties
- **Emergency Services:** New fee for cat carriers to recoup costs
- **Environmental Health:** New fee for display spa inspections
- **All Departments:** Revised returned check fee to capture county cost



# FY2022-23 Budget: Next Steps

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- May 25<sup>th</sup> BOC Hearings with Departments, Schools, and Outside Agencies
- June 2<sup>nd</sup> Public Hearing and Wrap-Up
- June 6<sup>th</sup> FY2022-23 Budget Adoption







**MAKING**

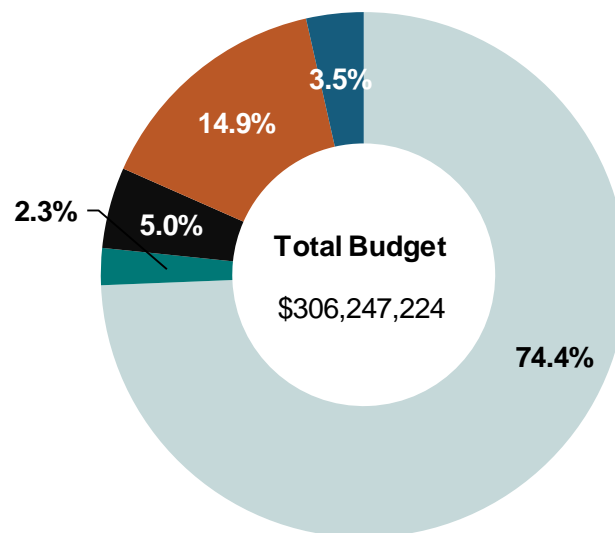
**LIVING**

**BETTER**

# FISCAL YEAR 2022/23 BUDGET HIGHLIGHTS

The County's total Fiscal Year 2022/23 Budget is \$306,247,224. 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 41 funds, with the largest being the General Fund. The General Fund is the primary operating fund composing \$227,734,659 or 74.4 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 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 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.

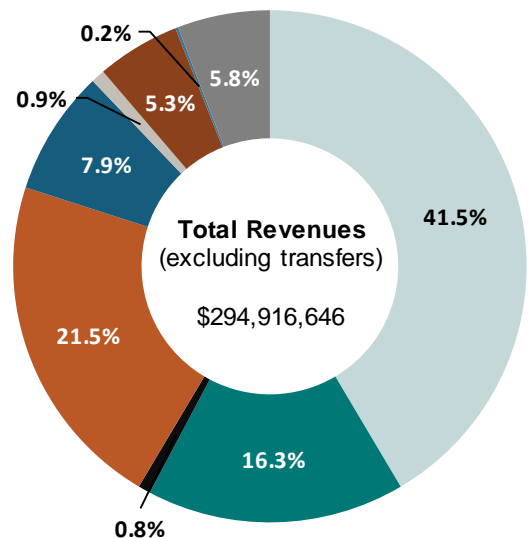
### FINES & FORFEITURES

Fees collected by the Courts and entirely distributed to schools.

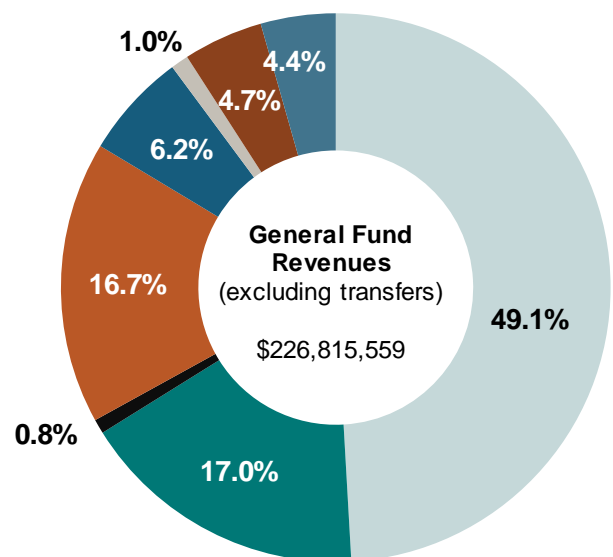
### OTHER SOURCES

Includes debt proceeds, special contingency, and insurance premiums.

## TOTAL REVENUES



## GENERAL FUND REVENUES



## REVENUE SUMMARY

	2021/22 Actual	2021/22 Current	2022/23 Requested	2022/23 Adopted	Percent Change
<b>GENERAL FUND</b>					
Property Tax	\$110,862,502	\$108,699,000	\$111,361,000	\$111,361,000	2.4%
Sales Tax	37,277,215	33,706,181	38,625,581	38,625,581	14.6%
Other Taxes	2,555,425	785,500	1,473,000	1,923,000	144.8%
Federal	16,404,459	15,352,974	16,486,160	16,986,160	10.6%
State	6,023,431	5,402,064	9,004,408	9,286,808	71.9%
Federal & State	7,178,639	6,491,767	6,487,564	6,487,564	-0.1%
Local	5,634,958	5,699,407	5,225,752	5,013,752	-12.0%
Permits & Fees	12,509,786	13,043,464	13,980,928	14,136,533	8.4%
Miscellaneous	1,855,321	2,265,663	2,376,048	2,358,048	4.1%
Fund Balance	0	7,998,416	13,174,663	10,644,633	33.1%
Transfers Between Funds	5,022,297	956,015	919,100	919,100	-3.9%
Other Sources	(274,041)	10,136,915	9,992,480	9,992,480	-1.4%
	<b>\$205,049,992</b>	<b>\$210,537,366</b>	<b>\$229,106,684</b>	<b>\$227,734,659</b>	<b>8.2%</b>
<b>OTHER GENERAL FUND TYPES</b>					
Local	\$305,000	\$310,000	\$310,000	\$310,000	0.0%
Permits & Fees	10,579	15,000	15,000	15,000	0.0%
Miscellaneous	134,232	78,000	79,000	100,000	28.2%
Fund Balance	0	545,300	591,200	591,200	8.4%
Transfers Between Funds	2,470,113	2,511,096	2,761,512	2,761,512	10.0%
Other Sources	2,810,208	3,170,000	3,170,000	3,170,000	0.0%
	<b>\$5,730,132</b>	<b>\$6,629,396</b>	<b>\$6,926,712</b>	<b>\$6,947,712</b>	<b>4.8%</b>
<b>SPECIAL REVENUE FUNDS</b>					
Prior Year Tax	\$844,892	\$844,892	\$1,027,623	\$1,123,970	33.0%
Fire Protection Service District	9,317,408	8,989,525	10,106,932	9,873,341	9.8%
Federal	4,835,971	22,311,300	919,100	919,100	-95.9%
State	984,074	675,787	1,003,260	1,003,260	48.5%
Federal & State	295,763	400,000	400,000	400,000	0.0%
Local	22,828	3,000	10,000	10,000	233.3%
Permits & Fees	162,036	125,000	150,000	150,000	20.0%
Miscellaneous	99,374	52,500	6,500	6,500	-87.6%
Fund Balance	0	830,047	1,546,859	1,287,330	55.1%
Transfers Between Funds	4,333	40,897	608	608	-98.5%
Other Sources	344,400	545,832	494,992	514,441	-5.8%
	<b>\$16,911,079</b>	<b>\$34,818,780</b>	<b>\$15,665,874</b>	<b>\$15,288,550</b>	<b>-56.1%</b>
<b>CAPITAL PROJECT FUNDS</b>					
Sales Tax	\$8,387,742	\$7,804,719	\$9,334,419	\$9,334,419	19.6%
State	0	10,000,000	22,800,000	22,800,000	128.00%
Local	14,472	13,932	13,932	13,932	0.00%
Miscellaneous	3,929	0	0	0	0.0%
Fund Balance	0	1,415,536	3,288,980	1,684,184	19.0%
Transfers Between Funds	10,756,966	11,339,161	6,549,358	7,649,358	-32.5%
Other Sources	18,550,000	31,500,000	16,500,000	4,000,000	-87.3%
	<b>\$37,713,109</b>	<b>\$62,073,348</b>	<b>\$58,486,689</b>	<b>\$45,481,893</b>	<b>-26.7%</b>
<b>ENTERPRISE FUNDS</b>					
Other Taxes	397,811	345,000	360,000	360,000	4.3%
State	45,881	52,000	47,000	47,000	-9.6%
Local	0	3,000	3,000	3,000	0.0%
Permits & Fees	9,725,479	8,870,819	8,980,544	8,980,544	1.2%
Miscellaneous	100,571	158,647	94,520	94,520	-40.4%
Fund Balance	0	1,605,713	1,279,346	1,279,346	-20.3%
Transfers Between Funds	0	259,609	0	0	0.0%
Other Sources	0	7,000	30,000	30,000	328.6%
	<b>\$10,269,742</b>	<b>\$11,301,788</b>	<b>\$10,794,410</b>	<b>\$10,794,410</b>	<b>-4.5%</b>
<b>TOTAL</b>	<b>\$275,674,054</b>	<b>\$325,360,678</b>	<b>\$320,980,369</b>	<b>\$306,247,224</b>	<b>-5.9%</b>

## EXPENDITURES

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

### GENERAL GOVERNMENT

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

### PUBLIC SAFETY

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

### ENVIRONMENTAL QUALITY

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

### ECONOMIC & PHYSICAL DEVELOPMENT

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

### HUMAN SERVICES

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

### EDUCATION

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

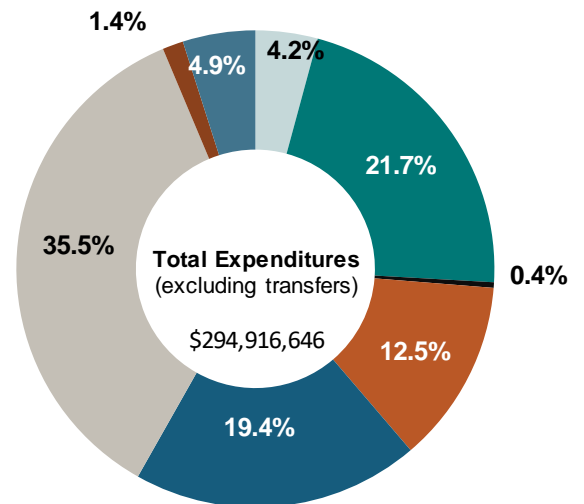
### CULTURE

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

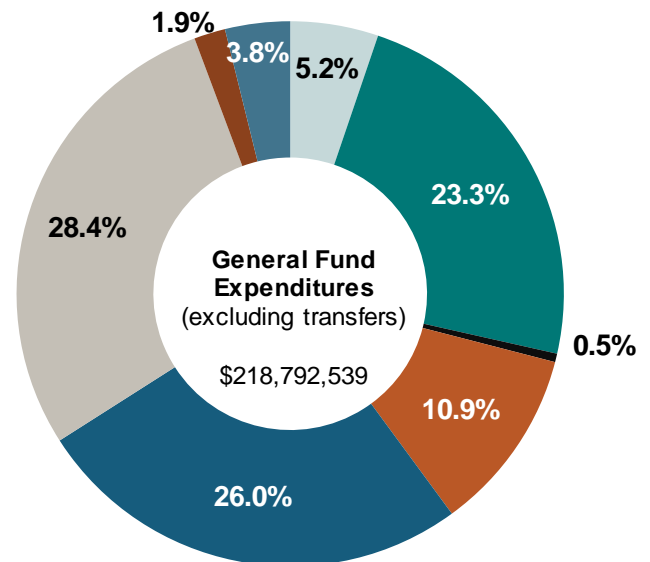
### OTHER

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

## TOTAL EXPENDITURES



## GENERAL FUND EXPENDITURES



## EXPENDITURE SUMMARY

	2020/21 Actual	2021/22 Current	2022/23 Requested	2022/23 Adopted	Percent Change
<b>General Fund</b>					
General Government	\$8,722,071	\$10,237,699	\$11,473,556	\$11,384,690	11.2%
Public Safety	37,022,413	40,305,449	47,439,908	46,393,171	15.1%
Environmental Quality	601,045	727,476	793,912	1,104,552	51.8%
Economic & Physical Development	19,587,289	21,769,901	23,231,812	23,226,812	6.7%
Human Services	44,981,938	50,391,733	56,906,829	56,906,829	12.9%
Schools Current Expense	46,134,748	47,029,774	49,174,978	48,647,916	3.4%
Libraries & Culture	3,493,730	3,773,107	4,063,274	4,048,274	7.3%
Debt Service	18,485,295	29,010,970	29,949,025	29,949,025	3.2%
Transfers to Other Funds	10,973,458	7,291,257	6,073,390	6,073,390	-16.7%
	<b>\$190,001,987</b>	<b>\$210,537,366</b>	<b>\$229,106,684</b>	<b>\$227,734,659</b>	<b>8.2%</b>
<b>Other General Fund Types</b>					
Self Insurance Fund	\$5,522,354	\$5,964,250	\$6,086,850	\$6,086,850	2.1%
Reappraisal Fund	525,805	586,146	760,862	760,862	29.8%
Register of Deeds Auto. & Preserv.	51,001	79,000	79,000	100,000	26.6%
	<b>\$6,099,160</b>	<b>\$6,629,396</b>	<b>\$6,926,712</b>	<b>\$6,947,712</b>	<b>4.8%</b>
<b>Special Revenue Fund Types</b>					
Emergency Telephone System Fund	\$785,215	\$675,787	\$1,003,260	\$1,003,260	48.5%
Narcotics Seized Fund	0	40,897	608	608	-98.5%
State Unauthorized Substance Fund	16,192	70,000	25,000	25,000	-64.3%
Narcotics Fed Seized Justice Fund	16,492	40,000	75,000	75,000	87.5%
Narcotics Fed Seized Treasury Fund	13,471	40,000	50,000	50,000	25.0%
Hospital Reserve Fund	500,000	500,000	500,000	500,000	0.0%
Rescue Squads Fund	996,073	944,892	1,398,686	1,217,623	28.9%
Library Endowment Fund	2,884	4,000	10,000	10,000	150.0%
Gretchen Peed Scholarship Fund	0	1,500	1,500	1,500	0.0%
Parks/Historic Preserv.Trust Fund	0	0	0	0	0.0%
Community Development Fund	87,323	0	0	0	0.0%
CARES Act Fund	4,851,390	0	0	0	0.0%
ARP Act Fund	0	22,311,300	919,100	919,100	-95.9%
Fines & Forfeitures Fund	344,400	545,832	494,992	514,441	-5.8%
DSS Representative Payee Fund	270,211	400,000	400,000	400,000	0.0%
Deeds of Trust Fund	129,363	125,000	150,000	150,000	20.0%
Fire Protection Service District Funds	8,957,212	9,119,572	10,637,728	10,422,018	14.3%
	<b>\$16,970,226</b>	<b>\$34,818,780</b>	<b>\$15,665,874</b>	<b>\$15,288,550</b>	<b>-56.1%</b>
<b>Capital Project Funds</b>					
General Capital Projects	\$11,530,722	\$4,132,212	\$1,890,229	\$1,890,229	-54.3%
Schools' Capital Fund	7,084,770	7,807,136	11,778,980	11,274,184	44.4%
Schools' Construction Fund	11,642,713	43,575,000	43,348,730	30,848,730	-29.2%
Solid Waste Capital	2,795,126	1,100,000	100,000	100,000	-90.9%
Water & Sewer Capital Fund	909,818	5,459,000	1,368,750	1,368,750	-74.9%
SECC Water & Sewer District Capital	0	0	0	0	0.0%
	<b>\$33,963,149</b>	<b>\$62,073,348</b>	<b>\$58,486,689</b>	<b>\$45,481,893</b>	<b>-26.7%</b>
<b>Enterprise Funds</b>					
Solid Waste	\$5,261,136	\$8,239,466	\$8,169,064	\$8,169,064	-0.9%
Water and Sewer	\$1,414,893	\$3,062,322	\$2,625,346	\$2,625,346	-14.3%
SECC Water & Sewer District	0	0	0	0	0.0%
	<b>\$6,676,029</b>	<b>\$11,301,788</b>	<b>\$10,794,410</b>	<b>\$10,794,410</b>	<b>-4.5%</b>
<b>TOTAL</b>	<b>\$253,710,551</b>	<b>\$325,360,678</b>	<b>\$320,980,369</b>	<b>\$306,247,224</b>	<b>-5.9%</b>

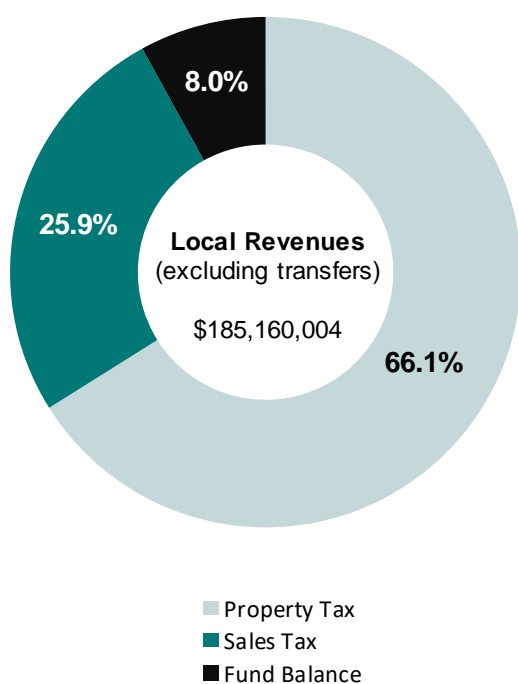
## Local Funds

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.

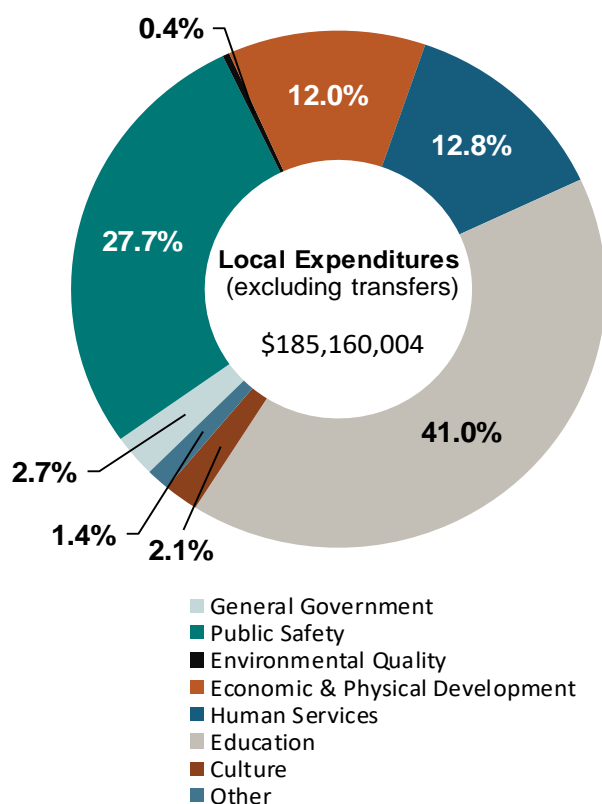
Other services (such as Building Services) generate sufficient user charge and fee revenue to support itself. In these instances, by Statute excess revenue can't be used to support other services. Similarly, Solid Waste, as an Enterprise Fund, supports itself without County tax revenue.

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



### LOCAL EXPENDITURES



## **MAJOR CHANGES IN THE FISCAL YEAR 2022/23 BUDGET**

### **REVENUE**

#### **Property Tax**

Due to tax base growth and conservative budgeting in prior years, property tax revenue increased \$3.8 million budget to budget (\$2.9 million countywide property tax, \$884,000 fire protection service districts' property tax).

#### **Sales Tax**

Sales tax revenues increased \$6.4 million budget to budget due to growth in both the base and sales activity along with conservative budgeting in the prior year.

#### **General Fund Fund Balance**

Fund balance appropriated in the General Fund increased \$2.65 million, reinvesting Fiscal Year 2021/22 revenue over-collection compared to budget in pay plan enhancements and a \$2,000 annual retention bonus for employees to improve competitiveness.

### **EXPENSE**

#### **Public Safety**

##### **Sheriff**

The Sheriff's Office budget increase is primarily driven by planned salary and benefit changes. Additionally, the budget funds increased contractual services for jail medical / mental health services and food services, increased ammo costs, additional vehicle replacements, training, and the Catawba Communities program run in partnership with local law enforcement agencies. Two Narcotics Officer positions approved during Fiscal Year 2021/22 are added to the budget.

##### **Emergency Services**

The Emergency Services budget includes increased costs due to the replacement of four ambulances, extra-duty pay for late shift employees and Field Training Officers, increased medical supplies, fuel, and various operating increases driven by inflation. Three positions approved during Fiscal Year 2021/22 are added to the budget: two ARPA funded EMS Supervisor positions and a Veterinarian position for the Animal Shelter.

##### **911 Communications Center**

The budget includes funding to transition 18 of 30 FTEs from 8-hour shifts to 12-hour shifts. This will help with recruitment and retention, improve service by providing more consistency with EMS and Law Enforcement schedules, and increase minimum staffing from 5 to 6 telecommunicators.

##### **Other Public Safety**

The budget includes increased funding for Court Services-Repay for staffing to oversee a broadened pretrial monitoring program.

#### **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 driven by planned compensation changes.

### **Soil & Water Conservation**

The budget increase is driven by planned compensation changes and appropriation of a Streamflow Rehabilitation Assistance Program (StRAP) grant of \$282,400 plus required 10% match of \$28,240 for stream debris and blockage removal.

## **Economic & Physical Development**

### **Technology**

The budget increase is driven by maintenance agreement changes, IT equipment replacements, and planned salary and benefit changes.

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

The budget includes a new Planner position based on increased development activities. The Parks budget includes annualized costs of implementing 7-day park operations and the anticipated 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 two additional Building Services Official III positions (funded by increased building permit revenue). Additionally, the budget shifts .75 FTE from the Solid Waste Fund to Building Services to align funding with the services provided. The budget also includes funding to replace three vehicles and planned salary and benefit changes.

### **Facilities**

The budget includes increases related to planned salary and benefits changes, automotive parts, repair and maintenance for the jail outside warranty, and a replacement of a Maintenance tractor.

## **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 School Charge Nurse and an Environmental Health Technician to address increasing on-site inspection demands. Additionally, the budget continues funding for 17 of 50 temporary time limited positions approved during Fiscal Year 2021/22 through state funding: 15 School Health Assistants and 2 Community Health Workers.

### **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 \$125,000 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 3.5% increase in current expense funding for public schools and 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 as well as reinstatement of an ICMA Fellow in the County Manager's Office.

### **Tax**

The budget increase is driven by an administrative change in accounting for the County's tax foreclosure program (a shift of both expense and offsetting revenue into the operating budget), as well as planned compensation changes.

### **Elections**

The budget includes cyclical changes related to municipal elections in July and countywide elections.

### **Register of Deeds**

The budget includes adjusted revenue projections based on current year trends and planned compensation changes.

### **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.

### **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.

## **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 for the Reappraisal Fund fluctuates annually based on the current stage of the four-year property tax revaluation cycle. The budget includes increased costs for printing, and postage due to revaluation year. Additionally, the department plans to purchase spatial software to assist with the revaluation and support ongoing operations.

### **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 increases beyond the current rate. Seven districts will apply fund balance towards capital purchases.

### **Rescue Squads**

The budget includes an increase in operating for medical first response and capital vehicle replacements.

### **General Capital Projects**

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

### **Schools Capital**

The budget includes \$10.17 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 includes \$4 million in funding for Hickory High School renovations, appropriates \$22 million in additional State Needs Based Grant funding for Newton-Conover High School renovations, and reserves \$4.85 million towards future debt / projects.

### **Solid Waste Capital**

The budget includes \$100,000 is budgeted for future cell expansion.

### **Water & Sewer Capital**

The budget funds \$868,750 in locally funded and \$500,000 in ARPA funded water and sewer projects.

### **SECC Water & Sewer District Capital**

The fund is maintained with \$0 budget.

**Water & Sewer Administration**

The budget returns water and sewer operating funding to the County Enterprise operating fund from the new SECC Water and Sewer District Funds.

**SECC Water & Sewer District**

The fund is maintained with \$0 budget.

**Solid Waste Management**

The budget decrease is due to state required reserves to cover future closure / post closure costs in Fiscal Year 2021/22.

**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 2022/23 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 5.3 percent total current expense increase for the three public school systems, and a 3.5 percent increase in current expense funding to CVCC. Additionally, the budget funds \$10.1 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 final year of a \$47.8 million construction plan that began in Fiscal Year 2019/20, with \$4 million budgeted for Hickory High School renovations. The budget also appropriates \$22 million in additional grant funds from the State Needs Based School Fund for Newton-Conover High School renovations, bringing total funding for the project to \$42 million. Further, over \$16 million is committed to debt service for financed school projects and \$4.85 million is reserved for future debt / 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.

Four positions are funded in the budget in response to increased building and development activity: two Building Services Officials, a Planner, and an Environmental Health Technician.

- *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:* Work continues on Mountain Creek Park, scheduled to open on June 18, 2022.
- *Libraries:* 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 associated with the impacts of the pandemic:
  - ARPA funded positions approved during Fiscal Year 2021/22
    - 2 Narcotics Officers
    - 2 EMS Shift Supervisors
  - Extension of temporary time limited positions added during Fiscal Year 2021/22 with state funding:
    - 15 School Health Assistants

- 2 Community Health Workers
- Charge Nurse in school health

The budget also provides the Rescue Squads with increased funding towards medical first response services and replacement / upfit of vehicles.

- *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 and C&D tipping fees will increase by \$1 in Fiscal Year 2022/23.

The County is able to make these investments within available revenues, maintaining the property tax rate of \$0.575 for every \$100 of valuation, thanks to growth in the tax base, a strong tradition of fiscal stewardship, and conservative budgeting. Comprehensive long-range plans have been developed for critical service areas such as school construction, water and sewer infrastructure, parks, libraries, and solid waste.

The following pages provide 4-year revenue and expenditure projections that reflect the County's long-range plans. The projections are based on historical trends, adjusted for current economic conditions and specific one-time or time limited revenues such as grants.

## 4-YEAR REVENUE SUMMARY PROJECTION

	2022/23 Adopted	2023/24 Projected	2024/25 Projected	2025/26 Projected
<b>GENERAL FUND</b>				
Property Tax	\$111,361,000	\$116,500,000	\$121,700,000	\$126,900,000
Sales Tax	38,625,581	\$40,180,000	\$41,790,000	\$43,470,000
Other Taxes	1,923,000	\$1,970,000	\$2,010,000	\$2,060,000
Federal	16,986,160	\$17,160,000	\$17,340,000	\$17,520,000
State	9,286,808	\$9,100,000	\$9,200,000	\$9,300,000
Federal & State	6,487,564	\$6,560,000	\$6,630,000	\$6,700,000
Local	5,013,752	\$5,080,000	\$5,140,000	\$5,200,000
Permits & Fees	14,136,533	\$14,370,000	\$14,660,000	\$14,960,000
Miscellaneous	2,358,048	\$2,410,000	\$2,460,000	\$2,510,000
Fund Balance	10,644,633	\$7,926,287	7,000,890	6,541,315
Transfers Between Funds	919,100	3,867,404	1,309,229	500,000
Other Sources	\$9,992,480	\$8,944,104	\$8,797,255	\$8,640,673
	<b>\$227,734,659</b>	<b>\$234,067,795</b>	<b>\$238,037,374</b>	<b>\$244,301,988</b>
<b>OTHER GENERAL FUND TYPES</b>				
Local	\$310,000	\$316,000	\$322,000	\$328,000
Permits & Fees	15,000	\$15,000	\$15,000	\$15,000
Miscellaneous	100,000	\$102,000	\$104,000	\$106,000
Fund Balance	591,200	\$592,000	\$593,000	\$594,000
Transfers Between Funds	2,761,512	\$2,817,000	\$2,873,000	\$2,930,000
Other Sources	3,170,000	\$3,233,000	\$3,298,000	\$3,364,000
	<b>\$6,947,712</b>	<b>\$7,075,000</b>	<b>\$7,205,000</b>	<b>\$7,337,000</b>
<b>SPECIAL REVENUE FUNDS</b>				
Prior Year Tax	\$1,123,970	\$1,124,000	\$1,124,000	\$1,124,000
Fire Protection Service District	\$9,873,341	\$10,268,000	\$10,679,000	\$11,106,000
Federal	\$919,100	\$420,000	\$420,000	\$420,000
State	\$1,003,260	\$1,003,000	\$1,003,000	\$1,003,000
Federal & State	\$400,000	\$400,000	\$400,000	\$400,000
Local	\$10,000	\$10,000	\$10,000	\$10,000
Permits & Fees	\$150,000	\$150,000	\$150,000	\$150,000
Miscellaneous	\$6,500	\$7,000	\$7,000	\$7,000
Fund Balance	\$1,287,330	\$980,000	\$755,000	\$517,000
Transfers Between Funds	\$608	0	0	0
Other Sources	\$514,441	514,441	514,441	514,441
	<b>\$15,288,550</b>	<b>\$14,876,441</b>	<b>\$15,062,441</b>	<b>\$15,251,441</b>
<b>CAPITAL PROJECT FUNDS</b>				
Sales Tax	\$9,334,419	\$9,707,000	\$10,095,000	\$10,499,000
State	22,800,000	500,000	500,000	500,000
Local	13,932	0	13,978	13,978
Fund Balance	1,684,184	3,031,550	2,959,038	1,102,000
Transfers Between Funds	7,649,358	5,364,200	7,248,734	13,797,772
Other Sources	4,000,000	0	0	0
	<b>\$45,481,893</b>	<b>\$18,602,750</b>	<b>\$20,816,750</b>	<b>\$25,912,750</b>
<b>ENTERPRISE FUNDS</b>				
Other Taxes	360,000	346,000	347,000	349,000
State	47,000	0	0	0
Local	3,000	3,000	3,000	3,000
Permits & Fees	8,980,544	7,872,000	8,103,000	8,540,000
Miscellaneous	94,520	227,000	229,000	230,000
Fund Balance	1,279,346	866,864	1,956,785	3,280,034
Transfers Between Funds	0	0	0	0
Other Sources	30,000	0	0	0
	<b>\$10,794,410</b>	<b>\$10,319,864</b>	<b>\$11,643,785</b>	<b>\$13,407,034</b>
<b>TOTAL</b>	<b>\$306,247,224</b>	<b>\$284,941,850</b>	<b>\$292,765,350</b>	<b>\$306,210,213</b>

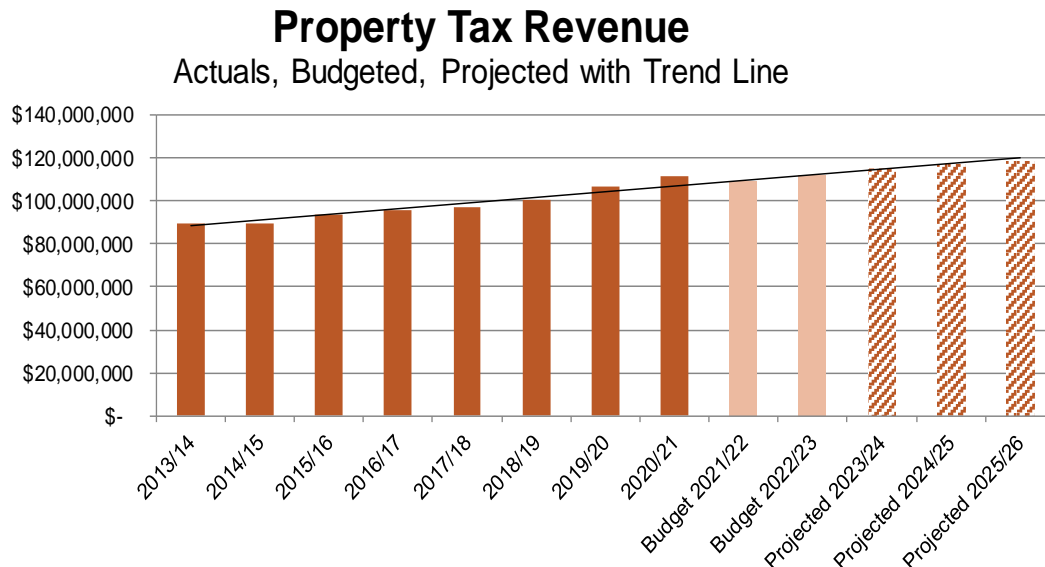
## 4-YEAR EXPENSE SUMMARY PROJECTION

	2022/23 Adopted	2023/24 Projected	2024/25 Projected	2025/26 Projected
<b>GENERAL FUND</b>				
General Government	\$11,384,690	\$11,613,000	\$12,019,000	\$12,440,000
Public Safety	\$46,393,171	\$47,321,000	\$48,977,000	\$50,691,000
Environmental Quality	\$1,104,552	\$816,000	\$845,000	\$875,000
Economic & Physical Development	\$23,226,812	\$23,692,000	\$24,521,000	\$25,379,000
Human Services	\$56,906,829	\$58,045,000	\$60,077,000	\$62,180,000
Schools Current Expense	\$48,647,916	\$49,621,000	\$51,358,000	\$53,156,000
Libraries & Culture	\$4,048,274	\$4,129,000	\$4,274,000	\$4,424,000
Debt Service	\$29,949,025	\$32,098,200	\$29,274,519	\$28,326,255
Transfers to Other Funds	\$6,073,390	\$6,732,595	\$6,691,855	\$6,830,733
	<b>\$227,734,659</b>	<b>\$234,067,795</b>	<b>\$238,037,374</b>	<b>\$244,301,988</b>
<b>OTHER GENERAL FUND TYPES</b>				
Self Insurance Fund	\$6,086,850	\$6,199,000	\$6,313,000	\$6,429,000
Reappraisal Fund	\$760,862	\$776,000	\$792,000	\$808,000
Register of Deeds Auto. & Preserv.	\$100,000	\$100,000	\$100,000	\$100,000
	<b>\$6,947,712</b>	<b>\$7,075,000</b>	<b>\$7,205,000</b>	<b>\$7,337,000</b>
<b>SPECIAL REVENUE FUNDS</b>				
Emergency Telephone System Fund	\$1,003,260	\$1,003,000	\$1,003,000	\$1,003,000
Narcotics Seized Fund	\$608	\$0	\$0	\$0
State Unauthorized Substance Fund	\$25,000	\$25,000	\$25,000	\$25,000
Narcotics Fed Seized Justice Fund	\$75,000	\$15,000	\$15,000	\$15,000
Narcotics Fed Seized Treasury Fund	\$50,000	\$15,000	\$15,000	\$15,000
Hospital Reserve	\$500,000	\$500,000	\$500,000	\$500,000
Rescue Squads Fund	\$1,217,623	\$1,218,000	\$1,218,000	\$1,218,000
Library Endowment Fund	\$10,000	\$10,000	\$10,000	\$10,000
Gretchen Peed Scholarship Fund	\$1,500	\$2,000	\$2,000	\$2,000
Parks/Historic Preserv. Trust Fund	\$0	\$0	\$0	\$0
Community Development Fund	\$0	\$0	\$0	\$0
CARES Act Fund	\$0	\$0	\$0	\$0
ARP Act Fund	\$919,100	\$420,000	\$420,000	\$420,000
Fines & Forfeitures Fund	\$514,441	\$514,441	\$514,441	\$514,441
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	\$10,422,018	\$10,604,000	\$10,790,000	\$10,979,000
	<b>\$15,288,550</b>	<b>\$14,876,441</b>	<b>\$15,062,441</b>	<b>\$15,251,441</b>
<b>CAPITAL PROJECT FUNDS</b>				
General Capital Projects	\$1,890,229	\$3,692,000	\$2,910,000	\$2,620,000
Schools' Capital Fund	\$11,274,184	\$10,727,000	\$11,123,000	\$11,535,000
Schools' Construction Fund	\$30,848,730	\$0	\$0	\$0
Solid Waste Capital	\$100,000	\$800,000	\$800,000	\$950,000
Water & Sewer Capital	\$0	\$3,383,750	\$5,983,750	\$10,807,750
	<b>\$45,481,893</b>	<b>\$18,602,750</b>	<b>\$20,816,750</b>	<b>\$25,912,750</b>
<b>ENTERPRISE FUND</b>				
Water & Sewer	\$2,625,346	\$1,474,646	\$1,713,177	\$3,741,260
Solid Waste	\$8,169,064	\$8,845,218	\$9,930,608	\$9,665,774
	<b>\$10,794,410</b>	<b>\$10,319,864</b>	<b>\$11,643,785</b>	<b>\$13,407,034</b>
<b>TOTAL</b>	<b>\$306,247,224</b>	<b>\$284,941,850</b>	<b>\$292,765,350</b>	<b>\$306,210,213</b>



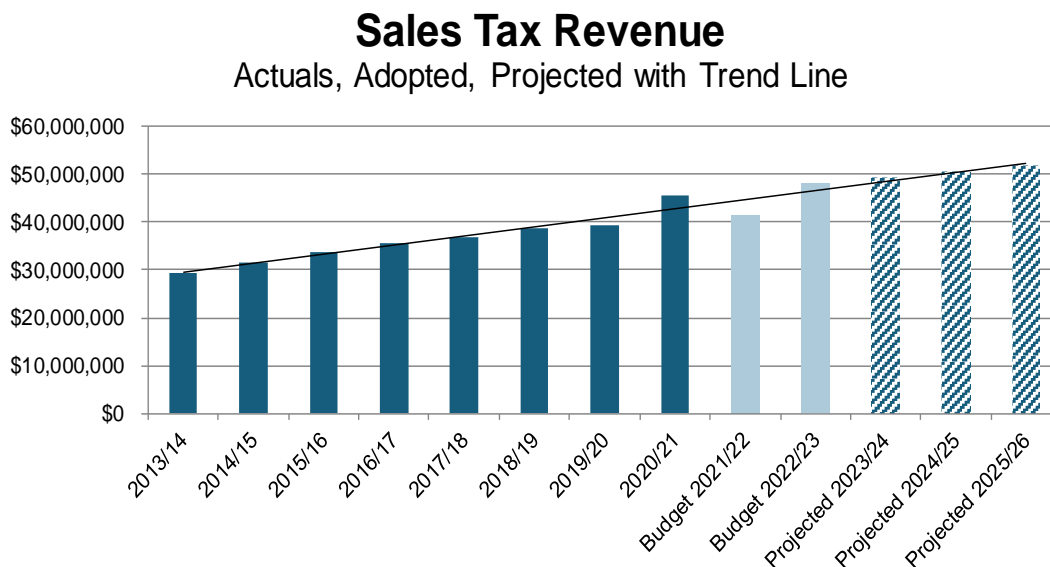
## REVENUE TRENDS

### 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 2022/23 budgeted property tax is \$112,484,970.

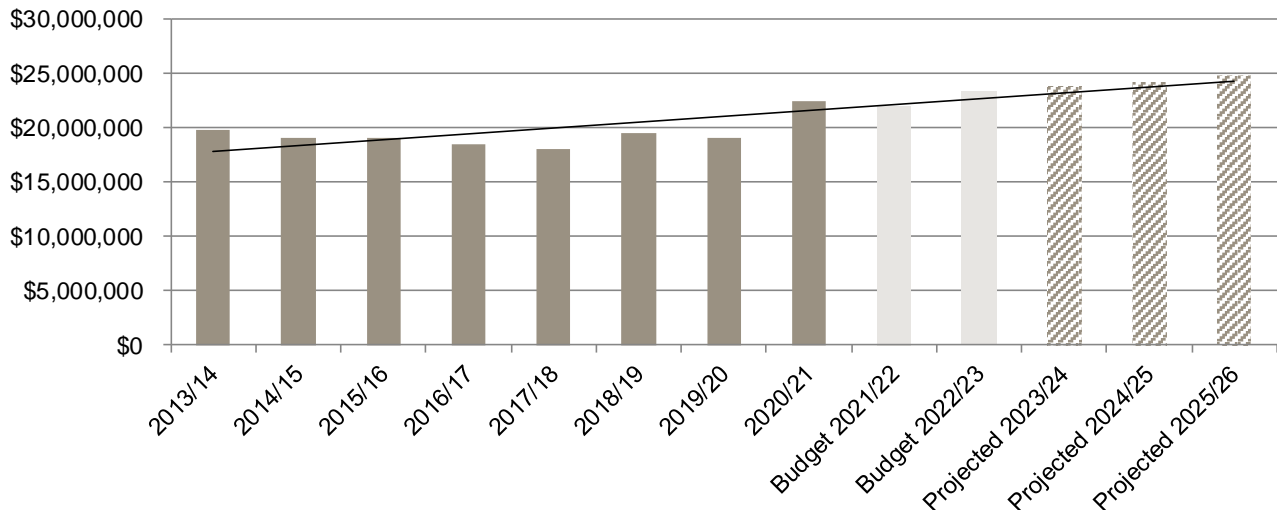


#### Sales Tax

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 12.4 percent increase for Fiscal Year 2022/23 compared to Fiscal Year 2021/22 budget.

## Permits & Fees Revenue

Actuals, Adopted, Projected with Trend Line

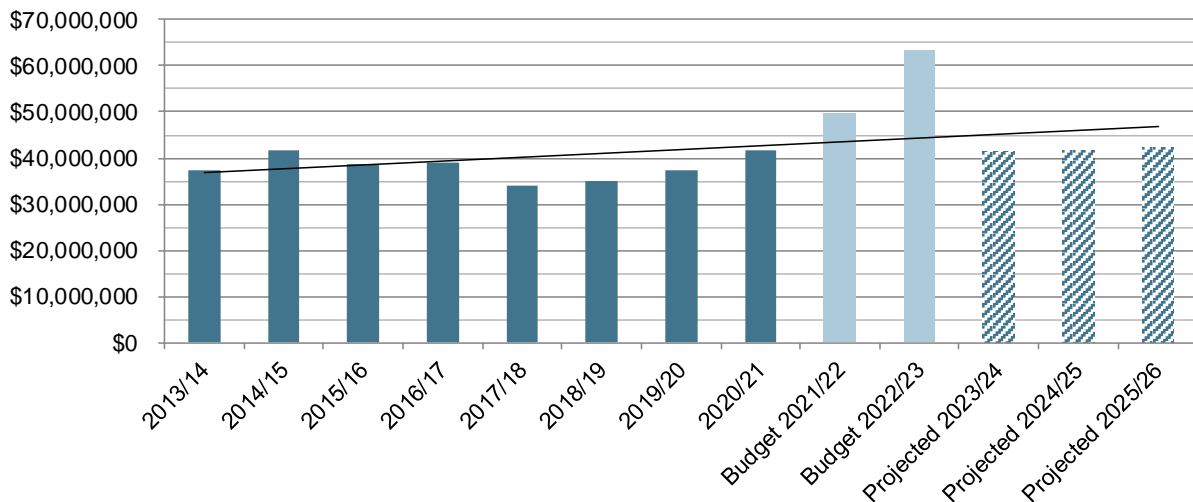


### Permits & Fees

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 (\$6,450,000), Landfill User Fees (\$6,416,249), Building Permits (\$2,865,008), and Demo Landfill User Fees (\$1,176,000).

## 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 one-time Needs Based School Building Capital funds for Newton-Conover High School renovations (\$22,000,000), Medicaid Administration (\$2,314,597), State Aid to Families with Dependent Children – Foster Care (\$2,000,000), and Work First Block Grant (\$1,975,000).

# 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 \$92.7 million or 47.9 percent, as defined by the Local Government Commission (LGC), at the end of Fiscal Year 2020/21. 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 2020/21 was \$57.4 million or 31 percent. The Fiscal Year 2022/23 budget appropriates \$10.64 million in General Fund fund balance to help finance County operations and capital projects. This is a \$2.65 million increase from the amount budgeted in Fiscal Year 2021/22 due to planned investment in retention and recruitment. Additionally, \$510,200 in fund balance is appropriated in the General Fund-Like Funds.

General Fund (and like Funds) Available	Act. 6/30/2021	Est. 06/30/22	Appropriated FY 2022/23	Est. 06/30/23
General Fund (110)	54,296,384	60,500,000	\$10,644,633	56,500,000
Self Insurance Fund (115)	3,007,390	3,100,000	510,200	3,100,000
Register of Deeds Autom. & Preserv (160)	115,021	120,000	0	120,000
<b>Total</b>	<b>57,418,795</b>	<b>63,720,000</b>	<b>11,154,833</b>	<b>59,720,000</b>

## Special Revenue Funds

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

Special Revenue Fund Types Available	Act. 6/30/2021	Est. 06/30/22	Appropriated FY 2022/23	Est. 06/30/23
Emergency Telephone (202)	979,827	980,000	0	1,333,000
Narcotics Seized (205, 207, 208)	202,021	467,500	125,000	342,500
State Substance Abuse (206)	3,385	35,000	25,000	10,000
Rescue Squads (240)	235,847	240,000	93,653	146,000
Library Endowment (250)	225,206	230,000	0	230,000
Gretchen Peed Scholarship (260)	58,703	60,000	1,500	59,000
Parks Preservation (270)	55,824	60,000	0	60,000
Community Development (280)	20,136	30,000	0	30,000
Fire Districts (352-369)	1,522,168	1,600,000	548,677	1,100,000
<b>Total</b>	<b>3,303,117</b>	<b>3,702,500</b>	<b>793,830</b>	<b>3,310,500</b>

## Capital Projects Funds

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

Capital Projects Fund Types Available	Act. 6/30/2021	Est. 06/30/22	Appropriated FY 2022/23	Est. 06/30/23
General Capital Projects (410)	1,358,773	1,400,000	0	1,400,000
Schools' Capital Projects (420)	4,922,874	5,500,000	1,684,184	3,820,000
Schools' Construction (423)	13,868,333	18,717,093	0	18,717,000
Hospital Construction & Reserve (235)	2,357,987	2,357,987	495,000	1,898,000
<b>Total</b>	<b>22,507,967</b>	<b>27,975,080</b>	<b>2,179,184</b>	<b>25,835,000</b>

## Enterprise Funds

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

Enterprise Fund Types Available	Act. 6/30/2021	Est. 06/30/22	Appropriated FY 2022/23	Est. 06/30/23
Water & Sewer (515 & 475)	18,964,263	11,400,000	1,279,346	10,121,000
Solid Waste (525 & 485)	2,240,695	6,410,000	0	6,500,000
<b>Total</b>	<b>21,204,958</b>	<b>17,810,000</b>	<b>1,279,346</b>	<b>16,621,000</b>

# FEES UPDATES

Below are the fee changes/clarifications that included as part of this budget. All fees are effective July 1, 2022, unless otherwise noted. The entire fee schedule is included in the appendix.

Utilities & Engineering: Plan Review	Change	Proposed Fee
Minimum Plan Review Fee	Added minimum Plan Review Fee to add clarification and set minimum cost for plan review	\$90 minimum
Trade Only Plan Review	Increased \$60 to \$90 to match all plan review fees.	\$90
Plan Review Revisions	Changed fee from \$30 per plan sheet to ½ of the original fee after plan review is complete	½ original plan review fee
Solar Farm	Added new fee to make clear that it is different from a solar array, which is typically residential.	\$90 per acre
Plan Review Resubmittals & Expiration	Added clarifying language in plan review to say that resubmittals are not deducted from the building permit fees and plan review expires in 6 months to match building permit expiration.	Per schedule
Utilities & Engineering: Building Permits	Change	Proposed Fee
Schedule A – Covering Deck/Porch and Deck/Ramp	Moving from Schedule F to Schedule A, charge per square foot instead of \$60 flat fee regardless of size or type of structure	\$0.25 sq. ft.
Schedule C & E – Temporary Electrical / Mechanical Monthly Renewal	Changed Temporary Electrical Monthly Renewal & Temporary Mechanical Monthly Renewal to \$60 from \$50	\$60 (1/2 of 1 <sup>st</sup> month fee)
Schedule D – Plumbing Permit	Decreased maximum permit fee from \$750 to \$275 to match the maximum mechanical permit fee.	\$275 maximum permit fee

Schedule F – Retaining Wall	Add per continuous section to the fee. Some expansive walls are being constructed & completed at separate times/sections, footers for each section must be checked.	\$90 per continuous section
Sign Permit	Deleted reference that fee includes plan review and electrical. Sign permits need to be per contractor and require different plan review for each.	\$150 sign permit per contractor plus \$90 plan review
Work Started Without Residential Permit	Eliminate maximum fee of \$150.00 to be consistent with Commercial and serve as deterrent	Double Permit Fee
Solar Farm	Added new fee to make clear in Schedule F that it is different from a solar array, which is typically residential.	Per Schedule H
Schedule F	Deleted confusing note. "Fees in this table include the primary contractor per trade permit. Secondary contractors are required to obtain a permit with permit fees based on their scope of work."	Per schedule F
<b>Utilities &amp; Engineering: Solid Waste</b>	<b>Change</b>	<b>Proposed Fee</b>
Municipal Solid Waste (MSW) Tipping Fees	2% or \$0.74 per ton increase	\$37.96 per ton for most (\$30 minimum residential)
Construction & Demolition (C&D) fees	\$1 per ton increase	\$28 per ton
Tires that have been buried, contains mud or water	New fee	\$300 per ton
Off Road Tires	New fee	\$400 per ton
Materials Removal Handling Fee	Move from \$100 per load to triple tipping fee per ton	Triple Tipping Fee
Natural Clean Wood Waste	Increase rates by \$5 per ton, increase minimum for 1,000 lbs. or less by \$2.50	\$15 per ton, \$7.50 minimum
Chipped Wood Waste	Eliminate fee, not used	N/A

Emergency Services: Animal Services	Change	Proposed Fee
Cat Carrier Fee	New Fee	\$10
Planning, Parks, & Development	Change	Proposed Fee
Parks Merchandise (effective with budget adoption)	New Fee for new parks merchandise	\$2 or 20%, whichever is greater
Education Meeting Room Rental (effective with budget adoption)	Increase from \$50 per day rental to \$100 for half day and \$150 for full day, with \$50 refundable damage deposit	\$100 ½ day \$150 full day \$50 refundable deposit
Picnic Shelter Rental (effective with budget adoption)	Increase from \$5 per hour to \$20 per hour, eliminate \$35 day rental and establish a 2 hour minimum rental to allow for setup / cleaning time.	\$20 per hour (2 hr. minimum)
Vendor Sales Permit (effective with budget adoption)	From 2% of gross sales or \$50 minimum to a flat fee	\$50 per day
Public Health: Environmental Health	Change	Proposed Fee
Display Spa Inspection Fee	New Fee, previously display spas were unregulated	\$75/spa
All Departments	Change	Proposed Fee
Returned Check Fee (effective with budget adoption)	Change to (Cost) instead of \$25. This will allow the County to recoup what the bank charges.	Cost

# PERSONNEL SUMMARY

The Fiscal Year 2022/23 Budget includes a total of 1,207.30 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 2022/23 budget includes 29.0 FTEs more than the adopted Fiscal Year 2021/22 budget, including 23.0 FTEs added during Fiscal Year 2021/22. An additional 33 State funded, temporary, time-limited school health assistant positions authorized during Fiscal Year 2021/22 to assist with COVID testing and contract tracing in schools will expire effective July 1, 2022.

New and increased FTEs included with the Fiscal Year 2022/23 Budget are as follows:

Position	Department	Total FTEs	Funding Source
School Charge Nurse	Public Health	1.0	State Funds
Environmental Health Technician	Public Health	1.0	EH Revenue
Building Services Official III	Utilities & Engineering	2.0	Fee Revenue
Planner	Planning, Parks & Development	1.0	General Fund
ICMA Fellow	County Manager	1.0	Personnel Indirect Costs
<b>Total Recommended FTEs</b>		<b>6.0</b>	

Positions added by Board of Commissioners' action during Fiscal Year 2021/22 are as follows:

Position	Department	Total FTEs	Funding Source
Grants Manager	Finance	1.0	ARP Funds
Narcotics Officer	Sherriff's Office	2.0	ARP Funds
EMS Shift Supervisor	Emergency Services	2.0	ARP Funds
Veterinarian	Animal Shelter	1.0	General Fund
Temp School Health Assistant (15 continued in School Health, 2 continued as Community Health Workers in Clinical)	Public Health	17.0	State Funds
<b>Total FY21/22 Added FTEs</b>		<b>23.0</b>	



## FULL TIME EQUIVALENTS BY DEPARTMENT

	2020/21 Actual	2021/22 Current	2022/23 Requested	2022/23 Adopted
<b>General Government</b>				
County Manager				
Permanent	13.00	11.00	12.00	12.00
Hourly	0.31	0.31	0.31	0.31
Human Resources				
Permanent	11.00	11.00	11.00	11.00
Hourly	0.25	0.11	0.11	0.11
Tax Department				
Permanent	19.00	19.00	19.00	19.00
Hourly	0.00	0.00	0.00	0.00
Board of Elections				
Permanent	4.00	4.00	4.00	4.00
Hourly	1.01	1.83	1.54	1.54
Register of Deeds				
Permanent	10.00	10.00	10.00	10.00
Hourly	0.63	0.47	0.50	0.50
Finance				
Permanent	15.00	16.00	17.00	17.00
Hourly	0.73	1.06	1.28	1.28
<b>Total General Government</b>				
<b>Permanent</b>	<b>72.00</b>	<b>71.00</b>	<b>73.00</b>	<b>73.00</b>
<b>Hourly</b>	<b>2.93</b>	<b>3.78</b>	<b>3.74</b>	<b>3.74</b>
<b>Public Safety</b>				
Sheriff's Office				
Permanent	247.00	250.00	256.00	252.00
Hourly	7.99	7.57	7.58	7.58
Emergency Services				
Permanent	139.00	139.00	142.00	142.00
Hourly	9.13	9.08	9.64	9.64
Communications Center				
Permanent	33.00	33.00	33.00	33.00
Hourly	2.30	2.65	2.65	2.65
<b>Total Public Safety</b>				
<b>Permanent</b>	<b>419.00</b>	<b>422.00</b>	<b>431.00</b>	<b>427.00</b>
<b>Hourly</b>	<b>19.42</b>	<b>19.30</b>	<b>19.87</b>	<b>19.87</b>

	2020/21 Actual	2021/22 Current	2022/23 Requested	2022/23 Adopted
<b>Environmental Quality</b>				
Cooperative Extension				
Permanent	1.00	1.00	1.00	1.00
Hourly	1.09	1.14	1.14	1.14
Soil & Water Conservation				
Permanent	2.60	2.60	2.60	2.60
Hourly	0.00	0.00	0.00	0.00
<b>Total Environmental Quality</b>				
<b>Permanent</b>	<b>3.60</b>	<b>3.60</b>	<b>3.60</b>	<b>3.60</b>
<b>Hourly</b>	<b>1.09</b>	<b>1.14</b>	<b>1.14</b>	<b>1.14</b>
<b>Economic &amp; Physical Development</b>				
Technology				
Permanent	33.00	33.00	33.00	33.00
Hourly	0.50	0.18	0.25	0.25
Planning, Parks, & Development				
Permanent	14.00	19.00	20.00	20.00
Hourly	2.82	5.80	5.56	5.56
Utilities & Engineering				
Permanent	29.40	31.40	34.15	34.15
Hourly	0.40	0.64	0.87	0.87
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>93.40</b>	<b>100.40</b>	<b>104.15</b>	<b>104.15</b>
<b>Hourly</b>	<b>3.72</b>	<b>6.62</b>	<b>6.68</b>	<b>6.68</b>
<b>Human Services</b>				
Social Services				
Permanent	400.90	395.40	395.40	395.40
Hourly	5.29	6.47	7.84	7.84
Public Health				
Permanent	105.50	112.50	131.50	131.50
Hourly	5.24	6.62	6.17	6.17
<b>Total Human Services</b>				
<b>Permanent</b>	<b>506.40</b>	<b>507.90</b>	<b>526.90</b>	<b>526.90</b>
<b>Hourly</b>	<b>10.53</b>	<b>13.09</b>	<b>14.01</b>	<b>14.01</b>

	2020/21 Actual	2021/22 Current	2022/23 Requested	2022/23 Adopted
<b>Culture</b>				
Library				
Permanent	35.80	35.80	35.80	35.80
Hourly	1.76	2.29	2.29	2.29
<b>Total Culture</b>				
<b>Permanent</b>	<b>35.80</b>	<b>35.80</b>	<b>35.80</b>	<b>35.80</b>
<b>Hourly</b>	<b>1.76</b>	<b>2.29</b>	<b>2.29</b>	<b>2.29</b>
<b>Other Funds</b>				
Emergency Telephone System Fund				
Permanent	0.00	0.00	0.00	0.00
Hourly	0.00	0.00	0.00	0.00
Reappraisal Fund				
Permanent	7.00	7.00	7.00	7.00
Hourly	0.00	0.00	0.00	0.00
Solid Waste Management				
Permanent	29.60	29.60	28.85	28.85
Hourly	0.32	0.10	0.29	0.29
Water & Sewer				
Permanent	1.00	1.00	1.00	1.00
Hourly	0.24	0.22	0.22	0.22
<b>Total Other Funds</b>				
<b>Permanent</b>	<b>37.60</b>	<b>37.60</b>	<b>36.85</b>	<b>36.85</b>
<b>Hourly</b>	<b>0.56</b>	<b>0.32</b>	<b>0.51</b>	<b>0.51</b>
<b>GRAND TOTAL</b>				
<b>Permanent</b>	<b>1,167.80</b>	<b>1,178.30</b>	<b>1,211.30</b>	<b>1,207.30</b>
<b>Hourly</b>	<b>40.01</b>	<b>46.54</b>	<b>48.24</b>	<b>48.24</b>



**catawba county**  
MAKING. LIVING. BETTER.

# STRATEGIC PLAN



# COUNTY STRATEGIC PLAN

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

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## THE STRATEGIC PLANNING PROCESS

In response to data indicating an ongoing gradual decline in Catawba County's working age population, the Board of Commissioners embarked on a collaborative strategic planning process to proactively drive local economic and population growth. Beginning in September 2016, the Commissioners quickly identified eight critical growth sectors that would bring focus to the strategic plan and its overarching goal: Economic Development, K-64 Education, Water & Sewer Infrastructure, Housing, Healthy & Safe Community, Parks, Arts & Culture, and Branding.

Over the course of the next 15 months, the Board examined each of these areas through a series of workshops and site visits that explored opportunities for the Board to catalyze action, either through their own leadership or through collaboration with other community partners. Twenty-one plan-specific workshops, retreats and presentations featured detailed research into the current status of each strategic area, identification of alignment among strategies and County operations, and thorough evaluation of potential Board actions. Site visits included assessing economic development sites in both Catawba County and other areas, such as Gaston, Lincoln, York and Durham counties; examining paramedicine initiatives, jail programs and shared service center operations in Durham and Wake counties; and exploring the planning process for multi-use housing developments in Chapel Hill and Chatham and Mecklenburg counties.

In addition, multiple community meetings and presentations were held to gather input, enhance collaboration, and inform both partners and residents about the strategic planning process. These included providing strategic plan updates to all eight city and town councils; hosting a Municipal Summit to foster connectivity and collaboration among municipal leadership; facilitating an arts & culture workshop to gather community input; conducting County brand development site visits and focus groups; facilitating public forums to gather feedback on park development; and supporting partner-led meetings to discuss housing opportunities and needs.

All of this culminated in identification of key goals, strategies and tactics that, taken together, position Catawba County for growth that not only supports a strong economy but also enhances the County's existing quality of life.

## GUIDING PRINCIPLES

The Board's leadership of the strategic planning process is rooted in the County's overarching principles that are part of its organizational DNA and serve as a compass in its service delivery: Effectiveness, Efficiency, Transparency, Stewardship, Collaboration, and Alignment.

These principles are reflected in the work accomplished throughout Catawba County government, which serves as a solid foundation for the strategic plan. County employees' commitment to operational excellence has enabled the Commissioners to shift their focus toward growth strategies grounded in strong County services and partnerships.

From the outset, the Board's strategic planning process has been deliberately and inherently dynamic. When opportunities have arisen for the Board to take action, they have taken action. When research into specific strategies has not yielded opportunities for action consistent with the role of County government, the Board has changed course.

Examples of major actions already taken by Board throughout this process include:

- Creation of Trivium Corporate Center, a Class A business park (Economic Development)
- Formation of K-64 and establishment of its multi-sector governing board (Education)
- Expansion of Riverbend Park and establishment of Mountain Creek Park (Parks)
- Establishment of a Southeastern Catawba County Water & Sewer District (Water & Sewer)
- Development and activation of a County brand (Branding & Marketing)

This fluid approach is still, and always will be, a vital component of the strategic plan. As a result, this document represents a point-in-time culmination of the Board's strategic plan and will continually evolve and change as progress is made. Once the County's brand is finalized, this document will be redesigned to reflect the County's new brand identity and will be housed on the County's redesigned website.

Key components of the plan include the following:

- **Success Statements:** Define why each focus area matters to achieving the strategic plan's overarching objective – driving economic growth, creating jobs, and enhancing quality of life.
- **Strategies:** Pinpoint what actions the Board is taking within its sphere of influence.
- **Tactics:** Detail how the Board is tackling each strategy.
- **Partners:** List the many partners with whom the Board may collaborate to research, define, and/or implement each strategy.
- **Linkages:** Demonstrate how each strategy connects to other strategic plan areas and represent secondary linkages to external partners who may help inform the strategies as they evolve.

# ECONOMIC DEVELOPMENT

Success in Economic Development means **catalyzing** a positive business climate to ensure diversified opportunities that retain and attract quality employers and investment in our community.

## 1 Foster Positive Business Climate

### TACTICS

- a. Maintain low cost of government – competitive tax rate and development fees.
- b. Ensure land development framework supports growth and aligns with municipalities, as appropriate.
- c. Monitor development-related process cycle times to ensure efficiency/responsiveness.

### PARTNERS

- Municipalities
- State of NC
- Chamber of Commerce

### LINKAGES

- Housing
- Water & Sewer Infrastructure
- Branding

## 2 Support stratified approach to product development, ensuring market-ready product offerings that appeal to diverse prospects.

### TACTICS

- a. Trivium Corporate Center – develop and aggressively market site.
- b. Prioritize remaining site prospects and perform targeted site development activities (utilities, broadband, grading, etc.) to improve marketability.
- c. Proactively plan for future product development activities by establishing reinvestment mechanism and supporting incentive structure and identifying future potential sites.

### PARTNERS

- Economic Development Corporation
- Municipalities
- State of North Carolina
- Private Sector

### LINKAGES

- Water & Sewer Infrastructure
- Branding



### 3

## Support aligned workforce development efforts to recruit and retain a qualified workforce that meets the current and future needs of Catawba County's employers.

### TACTICS

- a. Improve Catawba County's desirability as a place to live, work, and play by focusing County resources on overall strategic plan implementation to enhance quality of life.

### PARTNERS

- Chamber of Commerce
- WPCOG Workforce Dev. Board
- NCWorks
- Catawba Valley Community College
- Lenoir Rhyne University
- Catawba County Schools
- Hickory Public Schools
- Newton-Conover City Schools
- Private Sector

### LINKAGES

- K-64
- Branding
- Housing
- Parks
- Arts & Culture
- Healthy & Safe Community
- Manufacturing Solutions Center
- CVCC Small Business Dev. Center
- NC Center for Engineering Technologies

# K-64 EDUCATION

Success in K-64 means *partnering* business with education to cultivate connections between the classroom and real-world careers for our students of all ages.

1

Promote accountability and sound fiscal stewardship by supporting K-64 Board in developing tangible work plans with specific timelines and resource requirements for each priority area and in driving work plan implementation.

## TACTICS

- a. Catalyze development through \$1.3M initial seed funding investment for 5 years, through FY22.
- b. Appoint committed and qualified private sector representatives to K-64 Board, as opportunity presents.
- c. Monitor K-64 initiative's progress through required Annual and Quarterly reports of the K-64 Board, and through participation of Commissioner appointee on K-64 Board.
- d. Provide facilities in alignment with evolving educational instructional models and community needs.

## PARTNERS

- Private Sector
- Catawba Valley Community College
- Catawba County Schools
- Hickory Public Schools
- Newton-Conover City Schools
- Economic Development Corporation
- Chamber of Commerce

## LINKAGES

- Economic Development
- Branding
- Manufacturing Solutions Center
- NC Center for Engineering Technologies
- Lenoir Rhyne University
- State Board of Education

# WATER & SEWER INFRASTRUCTURE

Success in Water & Sewer Infrastructure means *anticipating* and skillfully planning for our community's business and residential growth.

## 1

Lead growth through targeted water/sewer extensions by maintaining infrastructure capable of balancing smart growth infill opportunities with fast growth expansion opportunities and maintaining quality of life.

### TACTICS

- a. Develop short- and long-term area plans for targeted growth corridors (ex. SECC).
- b. Restructure municipal loan program to incorporate expanded geographic applicability, greater flexibility on terms, and higher levels of municipal discretion in project management and oversight.
- c. Partner with municipalities in developing prioritized multi-year investment plan for system expansion and up-fit.
- d. Develop a tool for assessing utility investments for economic development opportunities and private sector partnerships.

### PARTNERS

- Municipalities
- Economic Development Corporation
- Developers
- WPCOG

### LINKAGES

- Economic Development
- Housing
- Branding

## 2

Ensure financial sustainability of water/sewer program.

### TACTICS

- a. Proactively plan for long term financial viability of Water/Sewer system by establishing funding mechanism and coinciding governance structure.
- b. Conduct periodic evaluation of tap fees, balancing full cost recovery with maintaining regional competitiveness.

### PARTNERS

- Municipalities
- Economic Development Corporation
- Developers
- WPCOG

### LINKAGES

- Economic Development
- Housing

# HOUSING

Success in Housing means **fostering** an environment conducive to the creation of affordable, desirable housing options for our workforce and families.

## 1

In collaboration with municipalities, develop holistic County-wide strategy for concentrating resources in areas of need to increase impact.

### TACTICS

- a. Continue participation in WPCOG-administered homeowner/renter assistance programs using state funds dedicated to Catawba County.
- b. Consider County infrastructure investment in neighborhood re-development and infill revitalization initiatives.
- c. Explore establishing priority geographic areas for public investment with defined boundaries, in partnership with municipalities.

### PARTNERS

- Municipalities
- WPCOG
- Chamber of Commerce
- State of NC
- Banks
- Private Sector
- Major Employers
- Habitat for Humanity

### LINKAGES

- Water & Sewer Infrastructure
- Economic Development

## 2

Address vacant and substandard housing throughout the County.

### TACTICS

- a. Actively engage in WPCOG's Vacant and Substandard Housing Task Force to identify promising practices.
- b. Continue to support WPCOG in foreclosure prevention activities.
- c. Explore potential of minimum housing ordinance to improve aesthetics in blighted/poorly maintained neighborhoods.
- d. Support municipal redevelopment efforts.

### PARTNERS

- Municipalities
- WPCOG
- Banks
- Habitat for Humanity

### LINKAGES

- Economic Development

### 3

## Address the issues of private road degradation and septic system failures as barriers to development of quality housing.

### TACTICS

- a. Continue lobbying NC General Assembly to develop strategy to address the issue.
- b. Determine appropriate policy stance and develop systematic approach to addressing private road degradation.
- c. Ensure alignment of County development standards for private infrastructure (roads, culverts, bridges) to NCDOT standards.
- d. Determine appropriate policy stance and develop systematic approach to addressing septic failures.

### PARTNERS

- Citizens
- NCDOT
- NCACC
- NCLM
- Local Legislative Delegation
- WPCOG

### LINKAGES

- Water & Sewer Infrastructure

# HEALTHY & SAFE COMMUNITY

Success in Healthy & Safe Community means **protecting** the well-being of our citizens.

## 1

**Ensure provision of Right Care, Right Place, Right Time emergency/public safety response to citizens.**

### TACTICS

- a. Continuously monitor response times and deployment models and refine as necessary to ensure most effective, efficient service possible.
- b. Explore collaborative service hub to provide citizens with single point entry to access mental health services and resources.

### PARTNERS

- Municipalities
- Catawba Valley Medical Center
- Frye Regional Hospital
- Partners Behavioral Health Management
- Catawba Valley Behavioral Health
- Rural Fire Districts
- Rescue Squads
- Catawba Valley Medical Group
- Gaston Family Health Services
- Faith Community

### LINKAGES

- Economic Development
- NACo Stepping Up Initiative
- State-wide Paramedicine Pilot Initiatives

## 2

**Work with the Court Improvement Board to optimize public resources dedicated to operating County jail by developing and implementing evidence-based policies and programs to effectively and efficiently manage the local inmate population.**

### TACTICS

- a. Consider expansion of pre-trial services to cover wider range of offense categories.
- b. Explore development of electronic in-home monitoring program.
- c. Proactively manage case docketing to minimize length of time between arrest and court appearance.

### PARTNERS

- Catawba County Court Improvement Board
- Municipalities
- Non-profit community partners
- Catawba Valley Behavioral Health

### LINKAGES

- Economic Development

### 3

**In collaboration with key community partners, engage in a localized strategy to address substance abuse and addiction, with a primary focus on opioids.**

#### **TACTICS**

- a. Continue to monitor local multi-sector data to understand and convey the magnitude of the impact of opioid abuse in our community.
- b. Explore opioid and other drug treatment options in the jail.
- c. Establish local asset inventory ensure a full shared understanding of existing resources, as well as identify gaps and weaknesses.
- d. Review national and state-wide leading practices across the spectrum of prevention, intervention, treatment, and recovery.

#### **PARTNERS**

- Catawba Valley Medical Center
- Frye Regional Hospital
- Partners Behavioral Health Management
- Municipalities
- Community-based non-profits
- Community mental health providers

#### **LINKAGES**

- Economic Development
- State Opioid Action Plan
- NCACC Presidential Priority

# PARKS

*Success in Parks means **providing** scenic outdoor experiences for our citizens and visitors through a community-wide approach that invites a variety of adventures.*

## 1

**Create synergy between the three major County parks by offering a distinct set of featured amenities at each location, taking into consideration complementary regional and local offerings.**

### TACTICS

- a. Based on evaluation of local and regional availability, incorporate unique park amenities into specific County park site plans.
- b. Develop site-based revenue strategy for each park, incorporating exploration of private sector partnerships (as appropriate) to provide adventure-based amenities.
- c. Determine priority capital improvements, renovations, and amenity additions for each County park, accompanied by cost estimates, funding plan, and proposed phasing.
- d. Through community partnerships, continue to offer value-added programming that aligns with community interests and appeals to a wide range of citizens and visitors.
- e. In alignment with brand identity, systematically market and promote County parks and recreation amenities.

### PARTNERS

- Catawba County Friends of Parks
- Northwest NC Mountain Bike Association
- Private Sector
- Catawba Valley Community College
- Lenoir Rhyne University
- Catawba County Historical Association
- Keep Catawba County Beautiful
- Catawba Riverkeepers
- United Arts Council and funded affiliates
- Hickory Metro Convention & Visitors Bureau
- Chamber of Commerce
- WPCOG

### LINKAGES

- Economic Development
- Housing
- Arts & Culture
- Healthy & Safe Community
- K-64
- Branding
- Municipalities
- Regional park operators (State of NC, neighboring counties and municipalities)
- WPCOG Greater Hickory Recreation Plan
- Duke FERC Relicensing Plan



# ARTS & CULTURE

Success in Arts & Culture means **elevating** our sense of place by showcasing entertainment and creative offerings that enrich our community.

## 1 Develop clear description of County's role in culture and arts.

**TACTICS** a. Explore development of County-wide arts master plan for county as a whole.

**PARTNERS**

- United Arts Council and funded affiliates
- Local cultural and arts organizations
- Municipalities

**LINKAGES**

- Economic Development
- Housing
- Parks
- Branding

## 2 Enhance awareness of cultural and arts assets and explore new opportunities and initiatives through partnership and collaboration.

**TACTICS**

- Continue to promote and support local activities and events through in-kind contributions.
- Support efforts by local institutions to develop central hub for local events and information.

**PARTNERS**

- Municipalities
- Hickory Metro Convention & Visitors Center

**LINKAGES**

- Economic Development
- Housing
- Parks
- Branding
- Media

# BRANDING

Success in Branding means **amplifying** our story in ways that reflect who we are and inspire people to be part of it.

## 1

Cultivate brand recognition and affiliation among Catawba County residents.

### TACTICS

- a. Integrate County brand identity and messaging throughout Catawba County government.
- b. Develop general resource materials, including a digital platform on the County website, that explain and promote brand identity and messaging.
- c. Implement high-impact outreach strategies to deliver the County's brand identity and messaging to all stakeholders and inspire buy-in.

### PARTNERS

- County employees and departments
- Citizens
- Municipalities
- Hickory Metro Convention & Visitors Bureau
- Chamber of Commerce
- Catawba County Schools
- Hickory Public Schools
- Newton-Conover City Schools
- Community organizations
- Private businesses

### LINKAGES

- Economic Development
- K-64
- Parks
- Arts & Culture
- Water & Sewer
- Healthy & Safe Community
- Housing
- Media

## 2

Leverage Catawba County's brand image to "tell our story" and promote the County as a great place to live, work, and raise a family.

### TACTICS

- a. Implement branded community marketing strategies to effectively reach relevant target populations.
- b. Develop collaborative community marketing strategies demonstrating connectivity between the County's brand message and partners' unique identities.
- c. Reinforce the County's commitment to enhancing quality of life by integrating community marketing strategies into strategic plan initiatives.
- d. Continue leading local communicators' group to develop resource lists and messaging that enable the shared promotion of community assets.

### PARTNERS

- Citizens
- Municipalities
- Economic Development Corporation
- Hickory Metro Convention & Visitors Bureau
- Chamber of Commerce
- WPCOG
- Catawba County Schools
- Hickory Public Schools
- Newton-Conover City Schools
- Community organizations
- Private businesses

### LINKAGES

- Economic Development
- K-64
- Parks
- Arts & Culture
- Water & Sewer
- Healthy & Safe Community
- Housing
- Media



**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



Randy Isenhour  
Board Chair



Barbara Beatty  
Board Vice-Chair



Austin Allran  
Board Member



Kitty Barnes  
Board Member



Sherry Butler  
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

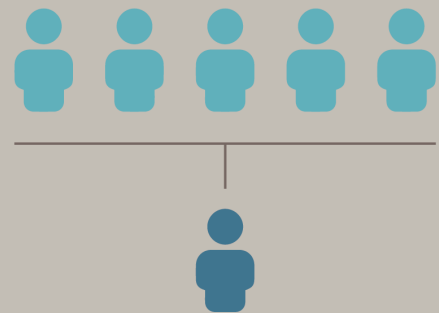
**416**  
SQUARE MILES

## 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	1,131,342
Union	242,657
Gaston	223,842
Cabarrus	216,608
Iredell	184,023
<b>Catawba</b>	<b>160,504</b>
Rowan	143,259
Burke	91,934
Lincoln	88,151
Caldwell	83,703
Alexander	38,755

PROPERTY TAX RATE [FY 2021/22]	
PER \$100 ASSESSED VALUE	
Gaston	\$0.8300
Alexander	\$0.7900
Cabarrus	\$0.7400
Burke	\$0.6950
Rowan	\$0.6575
Caldwell	\$0.6300
Lincoln	\$0.6190
Mecklenburg	\$0.6169
Union	\$0.5880
<b>Catawba</b>	<b>\$0.5750</b>
Iredell	\$0.5375

GENERAL FUND BUDGET [FY 2022/23]	
\$ MILLIONS	
Mecklenburg	1,584.0
Cabarrus	317.8
Union	316.4
Gaston	292.9
Iredell	258.7
<b>Catawba</b>	<b>227.7</b>
Rowan	214.2
Lincoln	123.4
Burke	100.6
Caldwell	93.1
Alexander	53.7

LAND AREA	
SQUARE MILES	
Union	631.52
Iredell	573.83
Mecklenburg	523.84
Rowan	511.37
Burke	507.10
Caldwell	471.57
<b>Catawba</b>	<b>415.74</b>
Gaston	356.03
Cabarrus	316.75
Lincoln	297.94
Alexander	259.99



# PROPERTY TAX



total number of  
**HOUSING UNITS**

**71,451**

## 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

**2022**  
total tax rate  
per \$100 assessed value  
**\$0.5750**



**2022**  
avg. assessed value  
of county single-family home  
**\$183,317**

## SALES TAX BY SECTOR

**FY**  
**20/21**



**FY**  
**19/20**

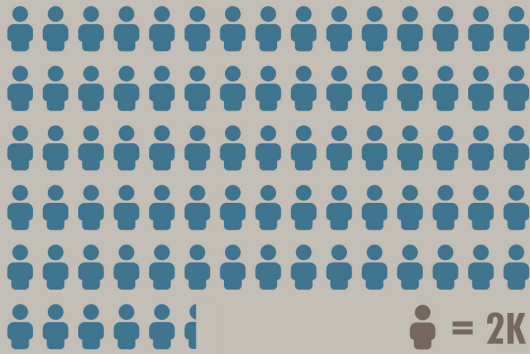


- 3% and 4.75% Tax
- Apparel
- Automotive
- Food
- Furniture
- General Merchandise
- Lumber & Building Materials
- Unclassified

## POPULATION

NC Office of Management & Budget

# 160,610



## POPULATION DIVERSITY

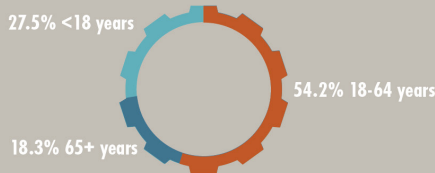
US Census 2021 Estimate

- White [83.9%]
- Hispanic or Latino [10.1%]
- Black or African American [8.9%]
- Asian [4.5%]
- Two or More Races [2.0%]
- American Indian [0.6%]
- Other Race [0.1%]



## POPULATION AGE

US Census 2020 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

**86.4%**  
high school graduate  
or higher



**23.1%**  
bachelor's degree  
or higher

## POPULATION

With a median age of 41.4 years, the County is facing the challenges that arise from an aging population in conjunction with little to no population growth over the last several years. The County's median household income was \$54,690 in 2020, which was \$1,952 and \$10,304 less than the respective state and national medians. Approximately 11.6 percent of the County's population is at or below the poverty line. Approximately 25.1 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 22,367 combined students. The largest system, Catawba County Schools, is also the County's largest employer. Over the past 10 years, the number of enrolled students in Catawba County's public schools has decreased 6 percent from 24,523 in 2012 to 22,367 in 2022. For 2021, the average 4-year graduation rate for the three systems combined was 87.5 percent, exceeding the statewide rate of 87 percent. Individually, Newton-Conover City Schools had one of the highest graduation rates in the State at 94.8 percent, Catawba County Schools' rate was over 89.9 percent, and Hickory Public Schools' was 90.1 percent.

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

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



## THE LENOIR-RHYNE PROMISE

The County is also home to Lenoir-Rhyne University, a 128-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.

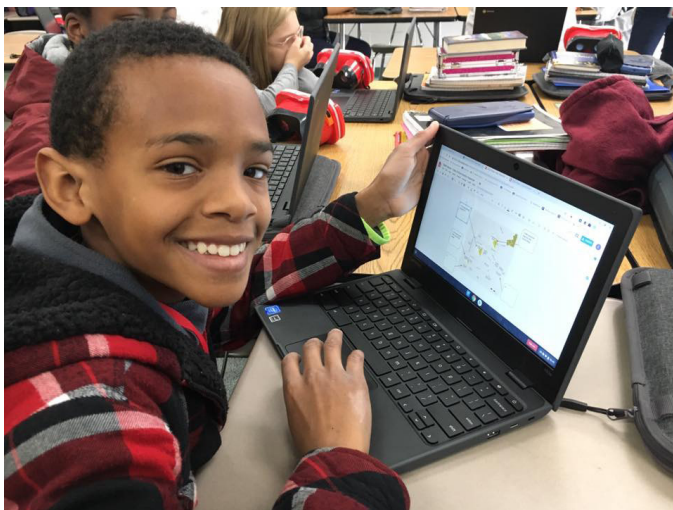
In Fall 2019, Lenoir-Rhyne University began offering the Catawba Promise: a guaranteed minimum financial aid program consisting of a 50% discount on undergraduate tuition for Catawba County-based high school graduates or transfer students with a 3.5 or higher GPA. The University has since expanded the 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 part 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 cultivates relevant workforce education pathways starting from kindergarten (K) through retirement (64). To accomplish this, K-64 focuses 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 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. Also home to K-64, 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 is expected to be completed in 2022.

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, is coming to Catawba County in the fall of 2023. The new 15.7-acre campus will create a strong public university presence in Catawba County and the surrounding MSA, which had previously been the State's largest metro area without one. 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., 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 3.8% in June 2022 per the North Carolina Department of Commerce. This unemployment rate is lower than State's June 2022 rate of 4.1% and is equal to the national June 2022 rate of 3.8%.

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

Catawba County remains a retail magnet for the region, capturing 58.4% of the \$4.98 billion in retail sales from the four-county MSA, while accounting for only 44% of the population. Taxable sales were 15% higher in Fiscal Year 2020/21 than FY 2019/20, and this was the 13th year in a row that revenues increased.

Statewide, the County ranks 18th in population but 15th highest in taxable sales. These figures cement Catawba County's position as a regional retail destination highlighted by furniture and automotive corridors, shopping options ranging from local boutiques to popular box stores, and a vibrant restaurant scene. The strength of the County's retail hub draws visitors from surrounding communities and generates significant taxable sales within the County. The State's recent extension of sales tax to certain services including tickets for entertainment events has positively impacted the County's taxable sales activity.

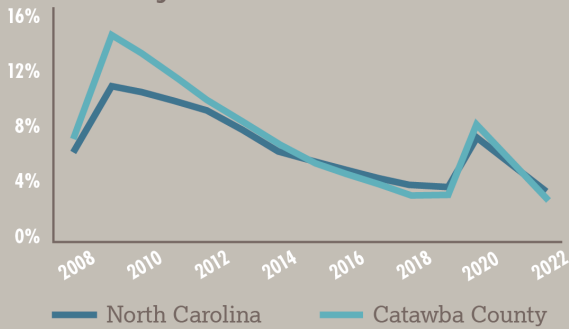
# UNEMPLOYMENT

NC Department of Commerce  
2022 1st quarter avg

3.3%



## Unemployment rate in Catawba County continues to decrease



# TOP 10 EMPLOYERS

NC Department of Commerce



Catawba County School System



Catawba Valley Medical Center



Target Stores Div.



CommScope



Corning Optical Communications LLC



Wal-Mart Associates Inc.



Catawba County Government



Duke LifePoint/Frye Reg. Med. Ctr.



GKN Driveline Newton



Catawba Valley Community College

Green Room Community Theatre  
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 - 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.



## RETAIL SALES

NC Department of Revenue 2020-21

\$2.9  
BILLION

## RETAIL SALES

NC Department of Revenue 2021-22

visitors spent  
\$220.4  
MILLION  
in Catawba County

21st

Tourism Revenue State Rank

Catawba County ranks 21st in the State for tourism revenue. 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



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, \$3.59 billion in investment and more than 5,330 jobs have been announced since 2012. Despite the pandemic, 1,199 jobs and \$856 million investment were announced in 2021.

### 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.

YEAR	BUSINESS INVESTMENT	JOBS
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
2011	\$54,604,000	710
<b>Total</b>	<b>\$3,647,458,670</b>	<b>6,040</b>

**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 Corning announced plans to build a second facility in the park, representing the largest economic development project in history in the City of Hickory. 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. Most significantly, 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.

### 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.

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.

CORNING

MAXPAX LLC

Gusmer  
Enterprises, Inc.®

**Crate&Barrel**  
**American Fuji Seal, Inc.**

## INVESTMENT HIGHLIGHTS

**MaxPax, LLC** – MaxPax LLC, a contract packaging company serving the needs of the cleaners, sanitizers, personal care, household and industrial products industries, announced plans in September to open a new manufacturing facility in a 156,000 square foot facility located on Tate Boulevard in Hickory. The company began hiring immediately, with plans to create 300 new jobs and invest \$9.55 million in building renovations and machinery and equipment.

**Crate & Barrel** – In September 2020, Crate & Barrel announced plans to construct a new 736,000 square foot regional warehouse and distribution center in Newton. The company intends to invest \$38.5 million and create 150 jobs by the end of 2022 on a 69-acre site in front of the Target distribution center on Highway 10.

**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.

**Corning Optical Communications** - In September 2021, Corning made the largest announcement in the history of the City of Hickory when they announced an expansion of their facility in Trivium Corporate Center. In addition they will add a second building in the park. The total investment announced was \$150 million and the project will create 200 new jobs. One of the County's largest employers, Corning is a world leader in the manufacturing of fiber optic cable



## 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 (2022), Patient Safety (2021), America's Best 100 Hospitals for Patient Experience (2022), Best Hospital for Cancer Care (2021), Best Hospital for Patient Experience in Orthopedics (2022), America's Best Stroke Centers (2022), Best Hospital for Patient Experience in Obstetrics (2022), America's Best Hospitals for Patient Experience in Bariatrics (2022), America's Best Breast Centers (2022); Best Hospital for Mammography (2022); Best Hospital for Minimally Invasive Surgery (2022)
- Premier HIIIN Award for Excellence in Patient Safety (2019)

Frye Regional Medical Center (FRMC), the County's 8th largest employer, has served the health and medical needs of residents of the Catawba Valley region since 1911. Acquired by Duke LifePoint in 2015, FRMC operates a 355-bed acute care hospital, a behavioral health hospital, urgent care facilities, and a network of primary and specialty care providers. Recent awards recognizing the quality of FRMC's services include the following:

- The Joint Commission Advanced Heart Failure Certification (2021)
- Leapfrog Safety Grade A (Spring 2022)
- ACC HeartCARE Center of Excellence (2021)
- CMS Three Star Rating (2021)
- North Carolina Best Hospitals: Frye Regional ranked #1 (2019)
- CHAMPION STAR Partner Status with NC Department of Public Health Stewardship of Antimicrobial Resources (STAR)
- Healthgrades Patient Safety Excellence (2019)

## QUALITY OF LIFE ASSETS

Catawba County's Strategic Plan placed 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. 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.

## 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.



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MAKING. LIVING. BETTER.





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# 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.

Catawba County has 45 funds with the largest being the General Fund. There are 12 major funds marked by an \* while the remaining 33 funds are non-major funds. 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.

## 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.

**CARES Act Fund**

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

**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	SECC Water & Sewer District Capital	Water & Sewer Capital Projects	Solid Waste Capital	Emergency Telephone System	Federally Seized Properties and Monies	State Unauthorized Substance Abuse	Hospital Reserve	Rescue Squads	Library Endowment	Gretchen Peed Scholarship	Parks/Historic Preservation	Community Development	CARES Act	Fines and Forfeitures	DSS Representative Payee	Deeds of Trust	Fire Protection Service Districts	Solid Waste Management	SECC Water & Sewer District	Water & Sewer Administration
Board of Commissioners	X																				X							
County Manager	X																				X							
Elections	X																				X							
Finance	X																				X							
Tax	X		X																		X							
Register of Deeds	X			X																	X			X				
Human Resources	X	X																			X							
Other Government	X																											
Government Agencies - Justice Center	X																											
Debt	X																											
Communication s Center	X											X									X							
Emergency Services	X															X					X				X			
Sheriff & Jail	X					X							X	X							X							
Other Public Safety	X					X																						
Cooperative Extension	X																				X							
Soil & Water Conservation	X																				X							
Forestry	X																											
Economic Development	X					X																						
Facilities	X					X															X							
Planning, Parks, & Development	X					X													X	X	X							
Technology	X					X															X							
Utilities & Engineering	X					X			X	X	X										X					X	X	X
Social Services	X																	X			X		X					
Public Health	X																				X							
Partners Behavioral Health Management	X																											
Other Human Services	X																											
Education	X						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, 2022 to June 30, 2023 ("Fiscal Year 2022/23").

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.

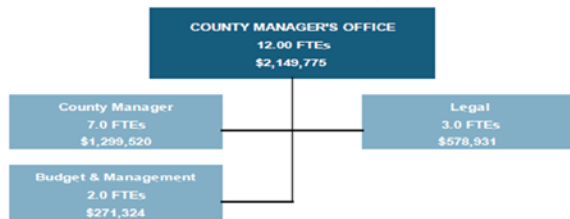
This document does not show every line item, but groups the line items in easier-to-read, general categories. For example, all money received from the State is shown in that major category, despite the fact that there may be several different line items or types of State revenue. Expense categories shown 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 2020/21 (Actual), Fiscal Year 2021/22 (Current), and Fiscal Year 2022/23 (Requested and Adopted). See Guide to Departmental Sections for detailed information on navigating department and division information.

# GUIDE TO DEPARTMENTAL SECTIONS

## COUNTY MANAGER

### DEPARTMENT DESCRIPTION



### COUNTY MANAGER

The County Manager 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 the 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.

## BUDGET HIGHLIGHTS

### COUNTY MANAGER

#### Reinventing Department

Organizations: 120050 - 120150

	2020/21 Actual	2021/22 Current	2022/23 Requested	2022/23 Adopted	Percent Change
<b>Revenues</b>					
Cable TV Reimbursement	\$28,000	\$28,000	\$28,000	\$28,000	0.0%
Indirect Cost	163,275	174,101	264,663	264,663	52.0%
General Fund	1,645,491	1,723,498	1,857,112	1,857,112	7.8%
<b>Total</b>	<b>\$1,836,766</b>	<b>\$1,925,599</b>	<b>\$2,149,775</b>	<b>\$2,149,775</b>	<b>11.6%</b>
<b>Expenses</b>					
Personal Services	\$1,777,067	\$1,777,816	\$1,961,992	\$1,961,992	10.4%
Supplies & Operations	59,699	147,783	187,783	187,783	27.1%
<b>Total</b>	<b>\$1,836,766</b>	<b>\$1,925,599</b>	<b>\$2,149,775</b>	<b>\$2,149,775</b>	<b>11.6%</b>
<b>Expenses by Division</b>					
County Manager	\$1,105,234	\$1,150,449	\$1,299,520	\$1,299,520	13.0%
Legal	509,548	530,488	578,931	578,931	9.1%
Budget & Management	221,984	244,662	271,324	271,324	10.9%
<b>Total</b>	<b>\$1,836,766</b>	<b>\$1,925,599</b>	<b>\$2,149,775</b>	<b>\$2,149,775</b>	<b>11.6%</b>
<b>Employees</b>					
Permanent	12.00	11.00	12.00	12.00	9.1%
Hourly	0.31	0.31	0.31	0.31	0.0%
<b>Total</b>	<b>12.31</b>	<b>11.31</b>	<b>12.31</b>	<b>12.31</b>	<b>8.8%</b>

Year	Outcomes	Achieved	Not Achieved	Rate
2020/21	9	9	0	100%
2019/20	9	9	0	100%
2018/19	9	9	0	100%
2017/18	9	9	0	100%

The budget includes planned salary and benefit changes as well as reinstatement of an ICMA Fellow in the County Manager's Office.

### PERFORMANCE MEASUREMENT

#### COUNTY MANAGER

Fiscal Year 2022/23 Outcomes	Mid-Year FY 21/22	Actual FY 20/21	Actual FY 19/20
1. Drive implementation of the Board of Commissioners' strategic plan by developing and executing a comprehensive approach to achieving its goals and objectives, incorporating a multi-year project and funding plan.	Achieved; initiated work on Strat Plan 2.0 with BOC.	Achieved	Achieved
2. Prepare a balanced budget for the coming fiscal year and administer a budget during the fiscal year.	Achieved	Achieved	Achieved
3. Implement a multi-year brand activation making living better that aligns with the Board's strategic plan.	Achieved	Achieved	Achieved

- Each departmental section of the operating budget begins with an organizational chart that reflects the way in which the department's budget is organized and tells the reader which division pages will follow.
- The Departmental Services section describes the department's divisions and core functions.
- The financial table displays revenue, expenditures, and budgeted personnel for the entire department for the prior fiscal year (2020/21 Actual), the current fiscal year (2021/22 Current), and budgeted fiscal year (2022/23 Requested and Adopted).
- After the financial table this section presents an overview of the changes to the department's budget and may include specific information on approved requests.
- This section discusses budget outcomes for the fiscal year (2022/23) as well as the mid-year 2021/22 and prior year 2020/21 and 2019/20 reports on outcomes and services.

## **FINANCIAL DOCUMENTS**

The budget is the financial plan for County operations for the fiscal year beginning July 1, 2022 and ending June 30, 2023. 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 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 Five 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 30<sup>th</sup>, the budget is legally enacted through passage of an ordinance.
13. Budgets for General, Special Revenue, and Capital Projects Funds are adopted on a basis consistent with generally accepted accounting principles (GAAP). The Board of Commissioners annually adopts a budget by ordinance appropriating funds, and may during the year authorize supplemental appropriations. Supplemental appropriations are reviewed by the Director of Finance and the Budget and Management Office, submitted to the Finance and Personnel Subcommittee, and then transmitted to the Board of Commissioners for review and approval. If approved, they are implemented by budget revision.



## **REINVENTING DEPARTMENTS**

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

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

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

# ANNUAL BUDGET CALENDAR

## October

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

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

## November – January

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

Revenue & Expense Forecast development, presented late November

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

Budget discussion/directions at December Department Head Meeting

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

## January

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

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

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

## February

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

Series of meetings mid-February:

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

Schools budget requests due – mid-February

Requested budget balanced – end of February

## End of February – March

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

- Board of Commissioners Touchpoint – 1<sup>st</sup> subcommittee in March

#### **April**

- Follow-up information, meetings between County Management and Budget staff – early April
- Board of Commissioners Touchpoint – Mid April
- Follow-up meetings with departments, schools, and outside agencies as needed late April
- Board of Commissioners Touchpoint – end of April or first of May as needed.

#### **May 16th, 7:00 p.m., Board of Commissioners' Meeting Room, Justice Center**

County Manager's budget presentation at Board of Commissioners Meeting

#### **May 25th, 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

#### **June 2<sup>nd</sup>, 7:00 p.m., Board of Commissioners' Meeting Room, Justice Center**

Public Hearing and Wrap-up

#### **June 6th, 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 5-year plan)**

The County will review and adopt annually Five-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

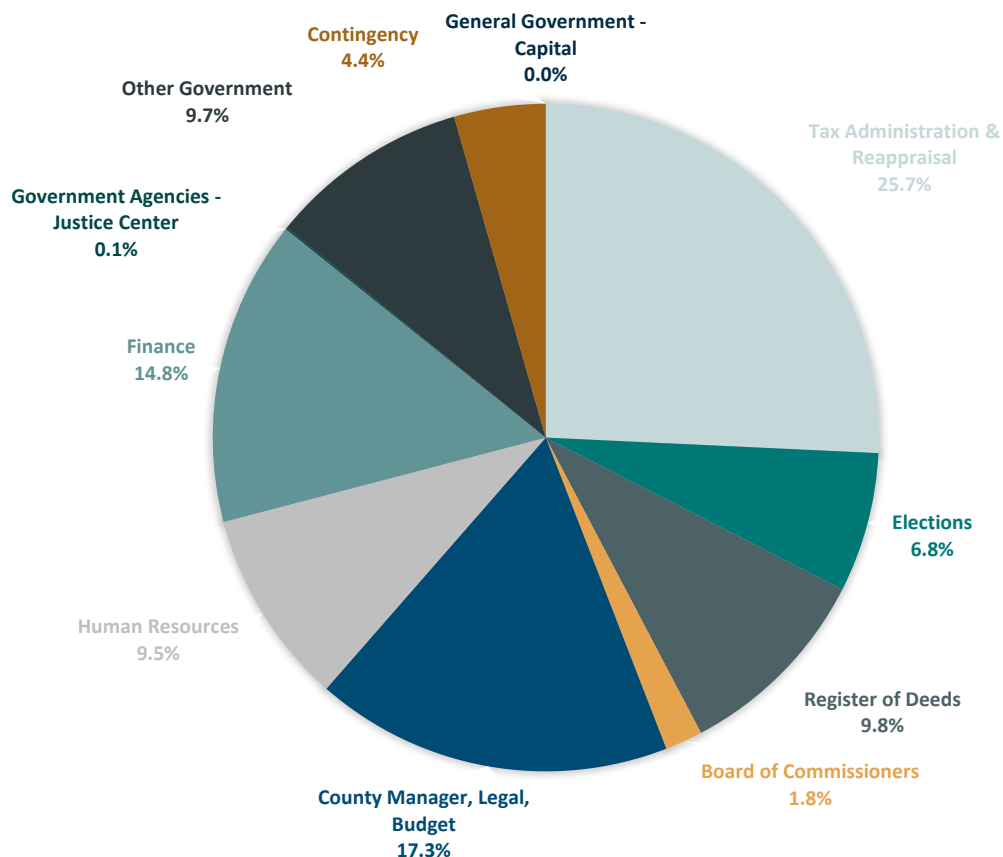


# GENERAL GOVERNMENT

The General Government function provides administrative support for County government. It is \$12,395,552 or 5.2 percent of total expenditures for the fiscal year, including Reappraisal and Register of Deeds Automation budgeted in Other Funds. The General Fund portion of General Government is \$11,384,690. General Government includes direct public services such as the Board of Elections, Register of Deeds, and Tax (\$5,241,290 or 1.8 percent of the total budget) as well as County Administration including the Board of Commissioners, County Manager, Human Resources, and Finance (\$7,154,262 or 2.4 percent of the total budget).

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

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







# BOARD OF COMMISSIONERS

## DEPARTMENT DESCRIPTION

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

## BUDGET HIGHLIGHTS

### BOARD OF COMMISSIONERS

Organization: 110050

	2020/21 Actual	2021/22 Current	2022/23 Requested	2022/23 Adopted	Percent Change
<b>Revenues</b>					
General Fund	\$189,706	\$216,134	\$225,776	\$225,776	4.5%
<b>Total</b>	<b>\$189,706</b>	<b>\$216,134</b>	<b>\$225,776</b>	<b>\$225,776</b>	<b>4.5%</b>
<b>Expenses</b>					
Personal Services	\$115,243	\$120,934	\$128,576	\$128,576	6.3%
Supplies & Operations	74,463	95,200	97,200	97,200	2.1%
<b>Total</b>	<b>\$189,706</b>	<b>\$216,134</b>	<b>\$225,776</b>	<b>\$225,776</b>	<b>4.5%</b>

## 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.

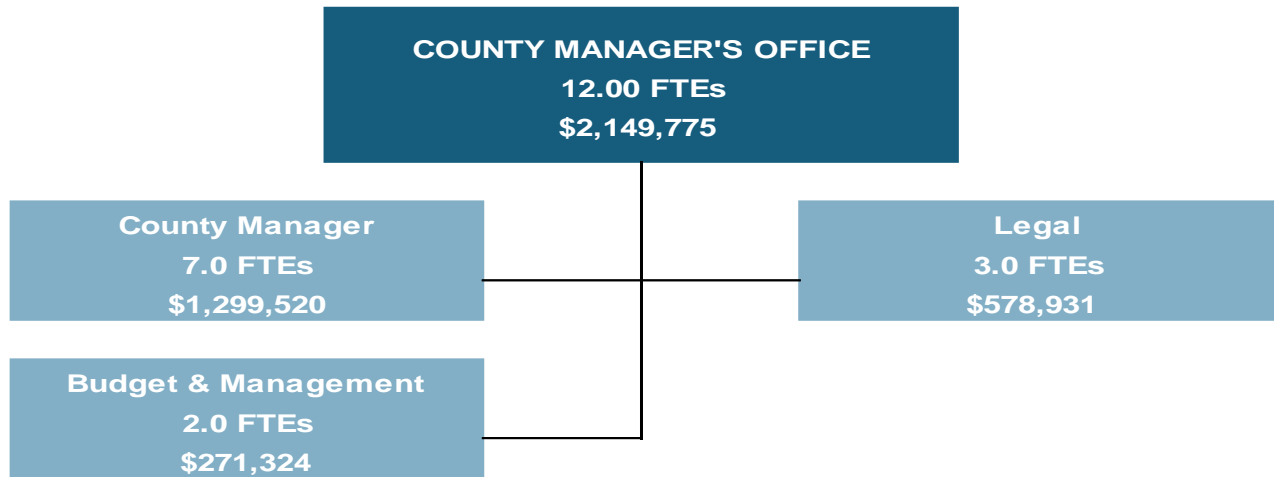
**PARKS** - Provide scenic outdoor experiences for our citizens and visitors through a community-wide approach that invites a variety of adventures.

**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

	2020/21 Actual	2021/22 Current	2022/23 Requested	2022/23 Adopted	Percent Change
<b>Revenues</b>					
Cable TV Reimbursement	\$28,000	\$28,000	\$28,000	\$28,000	0.0%
Indirect Cost	163,275	174,101	264,663	264,663	52.0%
General Fund	1,645,491	1,723,498	1,857,112	1,857,112	7.8%
<b>Total</b>	<b>\$1,836,766</b>	<b>\$1,925,599</b>	<b>\$2,149,775</b>	<b>\$2,149,775</b>	<b>11.6%</b>
<b>Expenses</b>					
Personal Services	\$1,777,067	\$1,777,816	\$1,961,992	\$1,961,992	10.4%
Supplies & Operations	59,699	147,783	187,783	187,783	27.1%
<b>Total</b>	<b>\$1,836,766</b>	<b>\$1,925,599</b>	<b>\$2,149,775</b>	<b>\$2,149,775</b>	<b>11.6%</b>
<b>Expenses by Division</b>					
County Manager	\$1,105,234	\$1,150,449	\$1,299,520	\$1,299,520	13.0%
Legal	509,548	530,488	578,931	578,931	9.1%
Budget & Management	221,984	244,662	271,324	271,324	10.9%
<b>Total</b>	<b>\$1,836,766</b>	<b>\$1,925,599</b>	<b>\$2,149,775</b>	<b>\$2,149,775</b>	<b>11.6%</b>
<b>Employees</b>					
Permanent	12.00	11.00	12.00	12.00	9.1%
Hourly	0.31	0.31	0.31	0.31	0.0%
<b>Total</b>	<b>12.31</b>	<b>11.31</b>	<b>12.31</b>	<b>12.31</b>	<b>8.8%</b>

Year	Outcomes	Achieved	Not Achieved	Rate
2020/21	9	9	0	100%
2019/20	9	9	0	100%
2018/19	9	9	0	100%
2017/18	9	9	0	100%

The budget includes planned salary and benefit changes as well as reinstatement of an ICMA Fellow in the County Manager's Office.

## PERFORMANCE MEASUREMENT

### COUNTY MANAGER

Fiscal Year 2022/23 Outcomes	Mid-Year FY 21/22	Actual FY 20/21	Actual FY 19/20
1. Drive implementation of the Board of Commissioners' strategic plan by developing and executing a comprehensive approach to achieving its goals and objectives, incorporating a multi-year project and funding plan.	Achieved; initiated work on Strat Plan 2.0 with BOC.	Achieved	Achieved
2. Prepare a balanced budget for the coming fiscal year and administer a balanced budget during the fiscal year.	Achieved	Achieved	Achieved
3. Implement a multi-year brand activation plan for making.living.better that aligns with the Board's strategic plan.	Achieved	Achieved	Achieved

### LEGAL

Fiscal Year 2022/23 Outcomes	Mid-Year FY 21/22	Actual FY 20/21	Actual FY 19/20
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 99 percent of contracts reviewed within 5 days. 100 percent approval rating on annual survey.	Achieved 99 percent of contracts reviewed within 5 days. 100 percent approval rating on annual survey.
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 Training has taken place for EMS, Finance, Libraries, Purchasing, Legislative Update and Mini-Course. Due to the pandemic, in-person trainings were limited this year.. Attorneys continue to provide 24/7 telephone access to employees.	Achieved Training has taken place for EMS with SBI, Public Health, IT, Cyber Security Training at Social Services, Safety Retreat, Worker's Compensation, and Legislative Updates during pandemic. Staff was available 24/7 by phone.
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	On Target	Achieved	Achieved

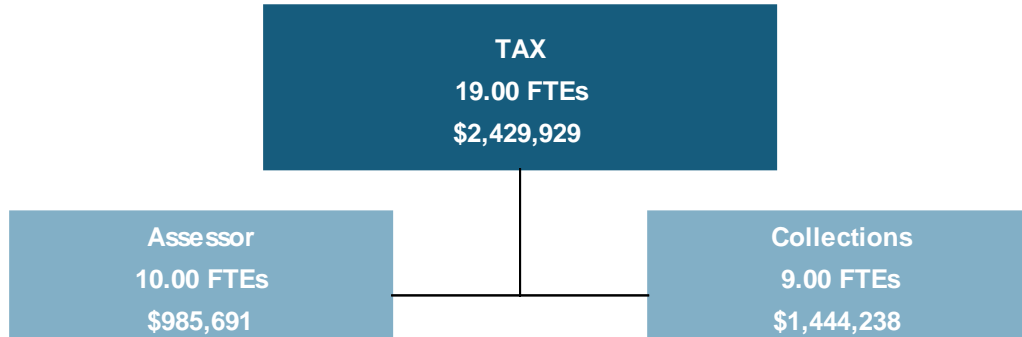
respective board and be in attendance at each board meeting.			
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## BUDGET & MANAGEMENT

Fiscal Year 2022/23 Outcomes	Mid-Year FY 21/22	Actual FY 20/21	Actual FY 19/20
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 FY2022/23 budget is scheduled for adoption June 6, 2022	<i>Achieved</i>	<i>Achieved</i>
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.	<i>Achieved</i>	<i>Achieved</i>	<i>Achieved</i>
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	<i>Achieved</i>	<i>Achieved</i>

# TAX DEPARTMENT

## DEPARTMENT DESCRIPTION



### ASSESSOR

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

### COLLECTOR

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



## BUDGET HIGHLIGHTS

### TAX

Organizations: 130050 - 130100

	2020/21 Actual	2021/22 Current	2022/23 Requested	2022/23 Adopted	Percent Change
<b>Revenues</b>					
Property Tax	\$110,862,502	108,699,000	111,361,000	\$111,361,000	2.4%
Privilege License Tax	7,855	0	6,500	6,500	0.0%
Contribution to General Fund	(110,862,502)	(108,699,000)	(111,361,000)	(111,361,000)	2.4%
Charges & Fees	313,779	258,968	461,908	461,908	78.4%
General Fund	1,541,270	1,852,796	1,971,521	1,961,521	5.9%
<b>Total</b>	<b>\$1,862,904</b>	<b>\$2,111,764</b>	<b>\$2,439,929</b>	<b>\$2,429,929</b>	<b>15.1%</b>
<b>Expenses</b>					
Personal Services	\$1,207,398	\$1,312,770	\$1,480,324	\$1,480,324	12.8%
Supplies & Operations	655,506	793,994	954,605	944,605	19.0%
Tax Refunds	\$0	5,000	5,000	5,000	0.0%
<b>Total</b>	<b>\$1,862,904</b>	<b>\$2,111,764</b>	<b>\$2,439,929</b>	<b>\$2,429,929</b>	<b>15.1%</b>
<b>Expenses by Division</b>					
Assessor	\$738,291	\$897,965	\$985,691	\$985,691	9.8%
Collections	1,124,613	1,213,799	1,454,238	1,444,238	19.0%
<b>Total</b>	<b>\$1,862,904</b>	<b>\$2,111,764</b>	<b>\$2,439,929</b>	<b>\$2,429,929</b>	<b>15.1%</b>
<b>Employees</b>					
Permanent	19.00	19.00	19.00	19.00	0.0%
Hourly	0.00	0.00	0.00	0.00	0.0%
<b>Total</b>	<b>19.00</b>	<b>19.00</b>	<b>19.00</b>	<b>19.00</b>	<b>0.0%</b>

The budget increase is driven by an administrative change in accounting for the County's tax foreclosure program (a shift of both expense and offsetting revenue into the operating budget), as well as planned compensation changes.

## PERFORMANCE MEASUREMENT

### ASSESSOR

Fiscal Year 2022/23 Outcomes	Mid-Year FY 21/22	Actual FY 20/21	Actual FY 19/20
1. Ensure all new construction is listed prior to billing by: <ul style="list-style-type: none"> <li>a. Listing and measuring all new construction within the County</li> <li>b. Keying all required data to the CAMA system for valuation</li> <li>c. Checking valuation changes associated with the new construction</li> <li>d. Reviewing and entering all new construction prior to March 1.</li> </ul>	On Target	Achieved	Achieved
2. Ensure a 95% accuracy rate annual tax mailings by implementing the following quality control measures prior to mailing: <ul style="list-style-type: none"> <li>a. Utilizing information technology to evaluate potential issues critical to successful mailings</li> <li>b. Compiling lists of current and previous anomalies that impact these mailings</li> <li>c. Reviewing proof items provided by the print vendor to alleviate incorrect correspondence.</li> </ul>	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: <ul style="list-style-type: none"> <li>a. Reconfiguring portions of the website to allow for ease of use</li> <li>b. Displaying necessary FAQ's etc. for new property tax processes</li> <li>c. Generating a more interactive taxpayer experience through online offerings</li> <li>d. Ensuring all forms are correct and up-to-date on the website.</li> </ul>	On Target	Achieved	Achieved

<p>4. Ensure exemptions are properly granted or denied on applicable parcels by:</p> <ul style="list-style-type: none"> <li>a. Performing an audit of existing Elderly and Disabled Exclusion participants</li> <li>b. Streamlining processes with Information Technology</li> <li>c. Documenting processes and creating training manuals for staff</li> <li>d. Running exclusion audit reports periodically and confirming an 85% level of compliance</li> <li>e. Auditing 1/8th of exempt and excluded properties as required under NCGS 105-296 (l).</li> </ul>	On Target	Achieved	New Outcome Fiscal Year 2020/21
<p>5. Ensuring all staff stays certified in their respective positions by:</p> <ul style="list-style-type: none"> <li>a. Receiving staff input on needed course work</li> <li>b. Working with the SOG and IAAO to seek out course offerings</li> <li>c. Establishing periodic trainings through HR, as well as outside agencies.</li> </ul>	On Target	Achieved	New Outcome Fiscal Year 2020/21

## TAX COLLECTOR

Fiscal Year 2022/23 Outcomes	Mid-Year FY 21/22	Actual FY 20/21	Actual FY 19/20
<p>1. Attain a collection rate of 98.75% over a 3-year period by:</p> <ul style="list-style-type: none"> <li>a. Using all lawful measures to collect delinquent taxes, including attachments, garnishments, payment arrangements, debt setoff, etc.</li> <li>b. Preparing weekly and monthly status reports to track collections as compared to prior years.</li> <li>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.</li> </ul>	In Progress	Achieved Attained a collection rate of 98.85%.	Not Achieved 98.38 percent - cessation of enforced collection efforts due to COVID-19
<p>2. Track the percent increase of collections for each of the prior 10 years' tax levies to show continued efforts of collection</p>	On Target	Achieved	Achieved

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.			
3. Maintain foreclosure process and cost benefit analysis of foreclosure program. <ul style="list-style-type: none"> <li>a. Prepare weekly and monthly status reports to track foreclosure process</li> <li>b. Work with ZLS on continuing collection efforts.</li> </ul>	On Target	Achieved \$3,127,555 in net revenue	Achieved \$2,258,539 in net revenue

# BOARD OF ELECTIONS

## DEPARTMENT DESCRIPTION

### BOARD OF ELECTIONS

4.00 FTEs

\$840,315

## 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

	2020/21 Actual	2021/22 Current	2022/23 Requested	2022/23 Adopted	Percent Change
<b>Revenues</b>					
Federal	\$381,764	\$0	\$0	\$0	0%
Charges & Fees	\$91,123	\$130,255	\$12,395	53,000	-59.3%
General Fund	1,033,504	722,008	906,786	787,315	9.0%
<b>Total</b>	<b>\$1,124,627</b>	<b>\$852,263</b>	<b>\$919,181</b>	<b>\$840,315</b>	<b>-1.4%</b>
<b>Expenses</b>					
Personal Services	\$660,185	\$580,672	\$601,820	\$564,178	-2.8%
Supplies & Operations	464,442	271,591	317,361	276,137	1.7%
Capital	0	0	0	0	0.0%
<b>Total</b>	<b>\$1,124,627</b>	<b>\$852,263</b>	<b>\$919,181</b>	<b>\$840,315</b>	<b>-1.4%</b>
<b>Employees</b>					
Permanent	4.00	4.00	4.00	4.00	0.0%
Hourly	1.01	1.83	1.54	1.54	-15.8%

The budget includes cyclical changes related to municipal elections in July and countywide elections.

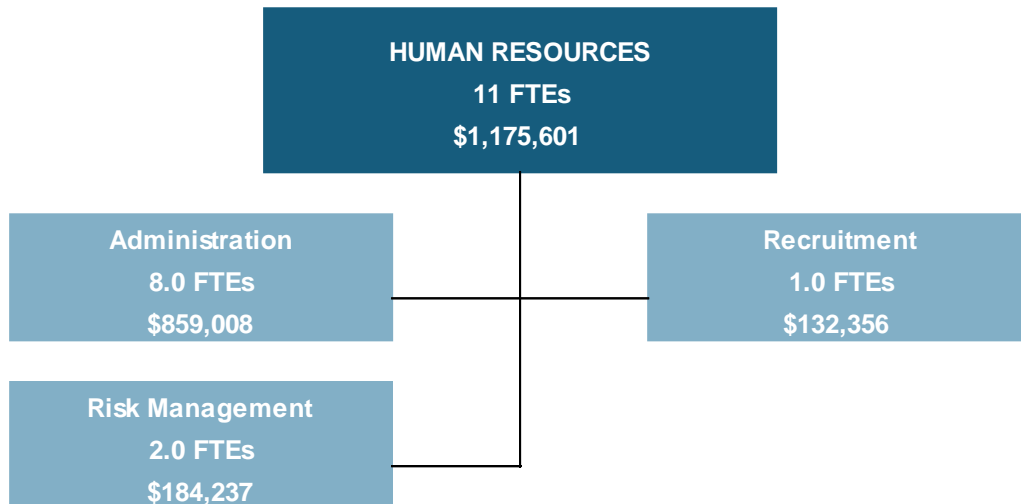
## PERFORMANCE MEASUREMENT

### ELECTIONS

Fiscal Year 2022/23 Outcomes	Mid-Year FY 21/22	Actual FY 20/21	Actual FY 19/20
1. Establish initiatives that seek better ways to provide services to encourage all eligible residents to exercise their right to vote.	On Target Had presentations at Republican Men's and Republican Party to talk about elections and voting methods. Board member spoke on WHKY Radio about the 2021 Election	Achieved Due to the pandemic, the MAT (Multi Partisan Assistance) Team provided services (registering & help requesting ballots) outside of nursing.	Achieved MAT Team visited nursing facilities and retirement centers across Catawba County to provide services to all residents.
2. Develop outreach strategies to attract a diverse pool of poll workers who reflect the community's composition.	On Target In the process of attaining poll workers for the 2022 Primary Election.	Achieved The office partnered with the different political parties (local and state level), League of Women Voters, and Democracy Heroes that attracted more than enough diverse poll workers. This is the first year that the office had a waiting list for poll workers.	Achieved Educated Lenoir Rhyne University and CVCC students about getting involved and helping at a polling location. The office received several applicants because of the outreach programs.

# 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

	2020/21 Actual	2021/22 Current	2022/23 Requested	2022/23 Adopted	Percent Change
<b>Revenues</b>					
Indirect Cost	\$149,063	\$167,637	\$183,075	\$183,075	9.2%
General Fund	879,643	926,873	992,526	992,526	7.1%
<b>Total</b>	<b>\$1,028,706</b>	<b>\$1,094,510</b>	<b>\$1,175,601</b>	<b>\$1,175,601</b>	<b>7.4%</b>
<b>Expenses</b>					
Personal Services	\$900,100	\$1,009,764	\$1,089,546	\$1,089,546	7.9%
Supplies & Operations	124,905	84,746	86,055	86,055	1.5%
Capital	3,701	0	0	0	0%
<b>Total</b>	<b>\$1,028,706</b>	<b>\$1,094,510</b>	<b>\$1,175,601</b>	<b>\$1,175,601</b>	<b>7.4%</b>
<b>Expenses by Division</b>					
Administration	\$785,313	\$819,960	\$859,008	\$859,008	4.8%
Recruitment	104,197	110,924	132,356	132,356	19.3%
Risk Management	139,196	163,626	184,237	184,237	12.6%
<b>Total</b>	<b>\$1,028,706</b>	<b>\$1,094,510</b>	<b>\$1,175,601</b>	<b>\$1,175,601</b>	<b>7.4%</b>
<b>Employees</b>					
Permanent	11.00	11.00	11.00	11.00	0.0%
Hourly	0.25	0.11	0.11	0.11	0.0%
<b>Total</b>	<b>11.25</b>	<b>11.11</b>	<b>11.11</b>	<b>11.11</b>	<b>0.0%</b>

Outcome Achievements				
Fiscal Year	Total Outcomes	Achieved	Not Achieved	Success Rate
2020/21	13	12	1	92%
2019/20	13	10	3	77%
2018/19	14	14	0	100%
2017/18	17	17	0	100%



## PERFORMANCE MEASUREMENT

### BENEFITS

Fiscal Year 2022/23 Outcomes	Mid-Year FY 21/22	Actual FY 20/21	Actual FY 19/20
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 avg. rating out of 5 from 144 employees, 15 group orientation sessions	Achieved 4.8 avg. rating out of 5 from 130 employees, 19 sessions.	Achieved 4.7 avg. rating out of 5 from 179 employees, 21 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. 13 individual retirement consultations/applications completed through mid-year. 100% (8 of 8) of survey respondents indicated they "strongly agreed" or "agreed" that they have an increased knowledge of the retirement benefits, options, and application process. County-wide retirement planning sessions are planned this Spring.	Achieved Virtual program offered in April; 66 employees attended. 100% stated they had an expanded knowledge of the retirement benefits, retirement system, and retirement process.	Not Achieved Not able to provide an on-site retirement education program due to COVID-19, but links to online retirement planning education were provided to employees.
3. To maintain the County's position as an employer of choice, Human Resources will ensure the benefits package is competitive and meets the needs of employees by surveying competitors' benefit plans and recommending a competitive benefit package to the County Manager's Office by the end of February of each year.	On Target. Benefit data is being collected and analyzed with recommendations to be presented to Manager's Office in late February.	Achieved The following benefit recommendations were approved to maintain competitiveness: employee and dependent health care premiums were maintained, two-tiered performance-based pay increase 401k increase.	Achieved County did not pass on health care premiums to employees as a result of survey; 2 percent performance pay and three vacation days added due to COVID-19.

## ORGANIZATIONAL DEVELOPMENT

Fiscal Year 2022/23 Outcomes	Mid-Year FY 21/22	Actual FY 20/21	Actual FY 19/20
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 opportunity will be offered late winter/early spring to employees.	Achieved "The Brand Called You" 2-part workshop held March and April with 20 employees in attendance. 100% of participants stated they expanded their work-related knowledge, skills, and abilities.	Achieved "Coaching for Optimal Performance" held in January with 17 employees in attendance. 100% of participants surveyed (15 of 15) indicated they "strongly agreed" or "agreed" that they had expanded their understanding of effective coaching skills.
5. To support the County's core values and encourage a culture of respect, Human Resources will offer at least two diversity training sessions for general enrollment to County employees in FY 2020/21. 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 These programs are planned for late winter/early spring 2022.	Achieved Targeted diversity workshops for supervisors and non-supervisors were conducted via Zoom: "Leadership Amidst Societal Tensions" had 25 participants with 100% agreeing or strongly agreeing that they had expanded knowledge/awareness of bias. "Working Amidst Societal Tensions" had 27 participants with 88% agreeing or strongly agreeing that they had expanded knowledge/awareness of bias / inclusion.	Achieved Coordinated and offered two diversity programs. 98% of a combined 51 participants agreed they increased knowledge or awareness in each subject area (microaggressions and social awareness through the arts).
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 schedule has been finalized with enrollments taken in February 2022.	Achieved Learning to Lead started in March and concluded in August with 22 employees representing six departments. 98% of participants indicated they "strongly agreed" or "agreed" they will be able to apply the learning in the workplace.	Not Achieved 2019 program successful with 23 employees graduating. 2020 class has 27 employees enrolled but is currently suspended due to COVID-19.

## RECRUITMENT, PAY, AND CLASSIFICATION

Fiscal Year 2022/23 Outcomes	Mid-Year FY 21/22	Actual FY 20/21	Actual FY 19/20
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	On Target To be completed by spring or early summer 2022	Achieved One college intern was recruited/funded by Human Resources. A	Not Achieved Public Health paid one intern from an underrepresented

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 in FY 2020/21.		Master's of Library Services student from an underrepresented group began a paid summer internship with the library in June 2021. Human Resources coordinated a 70-hour general overview County internship for 3 high school students from Catawba County Schools occurring in June/July 2021.	group, but no high school interns were used by departments this year due to COVID-19.
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 Salary data is being collected and analyzed for a variety of benchmark positions across all County departments.	Achieved The 2020/21 Public Safety and Technical Pay Study was completed.	Achieved The 2019/20 Clerical and Paraprofessional pay study was completed.

## RISK MANAGEMENT

Fiscal Year 2022/23 Outcomes	Mid-Year FY 21/22	Actual FY 20/21	Actual FY 19/20
9. To ensure citizens' and employees' safety, Human Resources will ensure operational excellence of County drivers by limiting the number of automotive accidents involving County vehicles. Risk Management will identify all at-fault accidents and make the following recommendations to Department Heads: <ol style="list-style-type: none"> <li>After the first at-fault accident, require employee to repeat the County Defensive Driving class or have the Supervisor or Training Officer ride along with the employee to observe employee's driving skills.</li> <li>After a second at-fault accident by the same employee, a Corrective Action Plan or disciplinary action will be recommended for employee.</li> <li>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.</li> </ol>	On Target As of December 31, 2021, the County experienced 22 auto accidents, compared to 39 for the same time period last FY, 13 were at fault of the County driver. Each was required to retake the County Defensive Driving Course, participate in departmental exercises with an approved instructor, or complete an Auto Risk Driver Training module through Core360.	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 driving course or participate in departmental exercises with an approved driver. Two drivers received disciplinary action as a result of the at-fault accidents.	Achieved As of June 30, 2019, the County experienced 58 auto accidents with 30 being at fault of the County driver. accidents. Each driver was required to retake the County Defensive Driving course or participate in departmental exercises with an approved driver. Four drivers received disciplinary action as a result of the at-fault accidents.

<p>10. To ensure the County's worksites are safe and free from avoidable accidents that could negatively impact the delivery of services, Human Resources will limit OSHA recordable injuries to 5 per 100 FTEs, the North Carolina Department of Labor public sector industry standard. This will be accomplished by:</p> <ul style="list-style-type: none"> <li>a. Concentrating on evaluating the types of accidents in the high-risk departments to determine ways to improve work procedures.</li> <li>b. Providing at least four training programs to address safety, health, and security awareness of the County. Success will be measured by achieving a cumulative total of 80% of participants indicating they "strongly agree" or "agree" that they have an increased knowledge of the specific topic.</li> <li>c. Providing an annual report to the Human Resources Director and Department Heads on the number and types of injuries occurring during the year and recommendations on how to improve safety and/or security.</li> </ul>	<p>On Target 2.49 recordable injuries per 100 FTEs</p>	<p>Achieved 3.15 recordable injuries per 100 FTEs.</p>	<p>Achieved 4 recordable injuries per 100 FTEs.</p>
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## WELLBEING

Fiscal Year 2022/23 Outcomes	Mid-Year FY 21/22	Actual FY 20/21	Actual FY 19/20
<p>11. To improve the overall wellbeing of employees, Human Resources, in conjunction with the Wellness Coordinator, will offer at least four programs targeted to encourage improved wellbeing and healthy lifestyles. Success of these programs will be measured by having at least 80% of the program participants reporting that the program helped them implement healthier lifestyle behaviors or improve overall wellbeing.</p>	<p>On Target 97% reported the program they participated in helped them implement healthier lifestyle behaviors or improve overall wellbeing.</p>	<p>Achieved 94.5% reported the program they participated in helped them develop healthier lifestyle behaviors and/or improved their wellbeing.</p>	<p>Achieved 96% reported the program they participated in helped them develop healthier lifestyle behaviors.</p>
<p>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.</p>	<p>On Target 100% of survey respondents reported an overall satisfaction rating of satisfied or very satisfied with their EHC visit.</p>	<p>Achieved 99% of survey respondents reported an overall satisfaction rating of satisfied or very satisfied with their EHC visit.</p>	<p>Achieved 100% of survey respondents were satisfied or highly satisfied with their EHC visit.</p>
<p>13. To provide a cost effective and</p>	<p>On Target</p>	<p>Not Achieved</p>	<p>Achieved</p>

<p>convenient healthcare option for employees, the cost to operate the Employee Health Clinic (employee and County) will be at least 10% less than savings generated by the services in the following areas:</p> <ol style="list-style-type: none"> <li>Number of employee sick leave hours saved and an average associated cost.</li> <li>Savings from conducting in-house Workers Compensation evaluations.</li> <li>Savings from performing all recruitment and retention related medical testing through the Clinic.</li> <li>Savings generated from employee usage of the Employee Health Clinic as opposed to their Primary Care Physician.</li> </ol>	<p>Estimated savings is \$45,051 or 22.5%</p>	<p>Expenses exceeded savings by \$19,406 or 6.7% due to reduced usage as a result of COVID and increased operational costs associated with EHC staff medical leave.</p>	<p>Estimated savings is \$94,437 or 23.2%.</p>
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# REGISTER OF DEEDS

## DEPARTMENT DESCRIPTION

### REGISTER OF DEEDS

10.00 FTEs

\$960,184

## 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

	2020/21 Actual	2021/22 Current	2022/23 Requested	2022/23 Adopted	Percent Change
<b>Revenues</b>					
Real Estate Excise	\$1,253,904	\$730,000	\$800,000	\$1,250,000	71.2%
Charges & Fees	1,047,960	795,500	796,500	911,500	14.6%
Miscellaneous	(82,297)	(61,970)	(61,970)	(79,970)	29.0%
General Fund	(1,378,032)	(564,544)	(574,346)	(1,121,346)	98.6%
<b>Total</b>	<b>\$841,535</b>	<b>\$898,986</b>	<b>\$960,184</b>	<b>\$960,184</b>	<b>6.8%</b>
<b>Expenses</b>					
Personal Services	\$698,223	\$724,261	\$777,234	\$777,234	7.3%
Supplies & Operations	\$143,312	\$174,725	\$182,950	182,950	4.7%
Capital	0	0	0	0	0.0%
<b>Total</b>	<b>\$841,535</b>	<b>\$898,986</b>	<b>\$960,184</b>	<b>\$960,184</b>	<b>6.8%</b>
<b>Employees</b>					
Permanent	10.00	10.00	10.00	10.00	0.0%
Hourly	0.63	0.47	0.50	0.50	6.4%
<b>Total</b>	<b>10.63</b>	<b>10.47</b>	<b>10.50</b>	<b>10.50</b>	<b>0.3%</b>

The budget includes adjusted revenue projections based on current year trends and planned compensation changes.



# PERFORMANCE MEASUREMENT

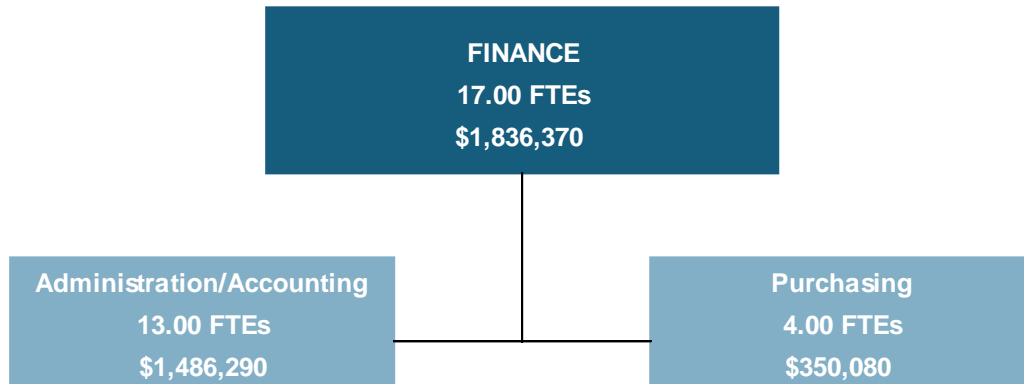
## REGISTER OF DEEDS

Fiscal Year 2022/23 Outcomes	Mid-Year FY 21/22	Actual FY 20/21	Actual FY 19/20
<p>1. To provide timely, courteous, and accurate services to the public, the Register of Deeds will:</p> <ul style="list-style-type: none"> <li>a. Return 100 percent of real estate documents within seven days after indexing is complete.</li> <li>b. Educate 100 percent of couples on North Carolina's marriage license requirements.</li> <li>c. Ensure an indexing error rate of less than one percent for all recorded documents.</li> </ul>	<p><b>Not on Target</b></p> <ul style="list-style-type: none"> <li>a. Not on target</li> <li>b. On Target</li> <li>c. On Target</li> </ul>	<p><b>Not Achieved</b></p> <ul style="list-style-type: none"> <li>a. Not achieved</li> <li>b. Achieved</li> <li>c. Achieved</li> </ul>	<p><b>Partially Achieved</b></p> <ul style="list-style-type: none"> <li>a. Not achieved due to COVID-19</li> <li>b. Achieved</li> <li>c. Achieved</li> </ul>
<p>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:</p> <ul style="list-style-type: none"> <li>a. Provide access to scanned images of up to 25 real estate books that have yet to be scanned that are known to contain easements.</li> <li>b. Review received scanned images and data from Logan of Birth, Death, Marriage, and Military records.</li> </ul>	<p>On Target</p>	<p>Achieved</p>	<p>Achieved</p>
<p>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:</p> <ul style="list-style-type: none"> <li>a. Back up 100 percent of digitalized real estate records, vital records, military discharges, and notary public certifications either through the Catawba County Information Technology Department, Archives in Raleigh, or Logan Systems.</li> <li>b. Have quarterly drills for the staff to ensure awareness of the Disaster Recovery Plan and how to address any alterations needed to the plan.</li> <li>c. Include the public in at least two of the four drills held throughout the year.</li> </ul>	<p>On Target</p>	<p>Achieved</p>	<p>Achieved</p>



# FINANCE

## DEPARTMENT DESCRIPTION



### ADMINISTRATION/ACCOUNTING

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

### PURCHASING/SERVICE CENTER

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

## BUDGET HIGHLIGHTS

### FINANCE

Organizations: 170050 - 170101

	2020/21 Actual	2021/22 Current	2022/23 Requested	2022/23 Adopted	Percent Change
<b>Revenues</b>					
Investment Earnings	\$0	\$0	\$650,000	\$650,000	0%
Personnel Indirect Cost	48,342	53,287	58,715	58,715	10.2%
Miscellaneous	(31,049)	670,000	20,000	20,000	-97.0%
Charges & Fees	211	200	200	200	0.0%
Transfer from ARP	0	0	94,000	94,000	0%
General Fund	1,259,793	907,581	1,013,455	1,013,455	11.7%
<b>Total</b>	<b>\$1,277,297</b>	<b>\$1,631,068</b>	<b>\$1,836,370</b>	<b>\$1,836,370</b>	<b>12.6%</b>
<b>Expenses</b>					
Personal Services	\$1,076,240	\$1,344,429	\$1,534,770	\$1,534,770	14.2%
Supplies & Operations	201,057	286,639	301,600	301,600	5.2%
<b>Total</b>	<b>\$1,277,297</b>	<b>\$1,631,068</b>	<b>\$1,836,370</b>	<b>\$1,836,370</b>	<b>12.6%</b>
<b>Expenses by Division</b>					
Admin./Accounting	\$979,100	\$1,308,368	\$1,486,290	\$1,486,290	13.6%
Purchasing	298,197	322,700	350,080	350,080	8.5%
<b>Total</b>	<b>\$1,277,297</b>	<b>\$1,631,068</b>	<b>\$1,836,370</b>	<b>\$1,836,370</b>	<b>12.6%</b>
<b>Employees</b>					
Permanent	15.00	16.00	17.00	17.00	6.3%
Hourly	0.73	1.06	1.28	0.77	-27.4%
<b>Total</b>	<b>15.73</b>	<b>17.06</b>	<b>18.28</b>	<b>17.77</b>	<b>4.2%</b>

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.

## PERFORMANCE MEASUREMENT

### FINANCE ADMINISTRATION

Fiscal Year 2022/23 Outcomes	Mid-Year FY 21/22	Actual FY 20/21	Actual FY 19/20
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: <ul style="list-style-type: none"> <li>a. Monitoring all financial transactions in accordance with the annually adopted Budget Ordinance.</li> <li>b. Accurately recording all amendments to the County's Budget Ordinance within 5 working days of receipt.</li> </ul>	On Target	Achieved	Achieved
2. The Finance Department assists with the development of the budget by coordinating with the Budget & Management Office with information in a timely manner that includes the following: <ul style="list-style-type: none"> <li>a. Revenue projections for major revenue sources (property taxes, sales tax, ABC profits, and investment earnings)</li> <li>b. Preliminary estimates of the County's level of fund balances and recommendations on the amount of fund balances available for appropriation.</li> <li>c. Debt service requirements.</li> </ul>	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	Achieved	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	On Target	Achieved	Achieved

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. As needed			
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## ACCOUNTING

Fiscal Year 2022/23 Outcomes	Mid-Year FY 21/22	Actual FY 20/21	Actual FY 19/20
<p>1. The Finance Department is responsible for accurately processing financial transactions in a timely manner.</p> <ul style="list-style-type: none"> <li>a. Make accurate and timely payments (an average of 600+ checks and Electronic Funds Transfer payments) to all vendors on a weekly basis</li> <li>b. Process and distribute 100 percent of required Form 1099s by January 31 for vendor tax records.</li> <li>c. Deposit daily all revenue received 100 percent of the time, as evidenced by deposit ticket dates.</li> <li>d. Make accurate and timely payment of wages to 1,100+ full-time and hourly employees on a bi-weekly basis.</li> <li>e. Process and distribute 100 percent of required Form W-2s by January 31 for employees' tax records.</li> <li>f. Process the reporting and payment of Federal and State payroll taxes and employee benefits by due date 100 percent of the time, as evidenced by date of payment.</li> <li>g. Process a monthly billing cycle by mailing bills within 5 working days of the cutoff. Post all accounts receivable payments within 5 working days after receipt</li> </ul>	On Target	Achieved	Achieved
<p>2. The Finance Department will maintain an accurate and thorough inventory of all County fixed assets (items costing \$5,000 or more with a useful life of 2 years or more) by ensuring documentation for the annual audit, all additions, deletions, and transfers are processed by August 31.</p>	Achieved	Achieved	Achieved
<p>3. The Finance Department is responsible for the stewardship of County cash assets.</p>	On Target	Achieved	Not Achieved Timing of final bank reconciliations

<ul style="list-style-type: none"> <li>a. The department will reconcile bank accounts within 30 days of receipt of bank statements.</li> <li>b. Excess cash will be invested at the highest possible yield while following NC General Statutes to maintain safety and liquidity of those investments.</li> </ul>			exceeded the 15 day goal.
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.	New Outcome for FY23		

## PURCHASING AND SERVICE CENTER

Fiscal Year 2022/23 Outcomes	Mid-Year FY 21/22	Actual FY 20/21	Actual FY 19/20
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

# 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

	2020/21 Actual	2021/22 Current	2022/23 Requested	2022/23 Adopted	Percent Change
<b>Revenues</b>					
State	\$252,761	\$250,000	\$250,000	\$250,000	0%
General Fund	(250,687)	(239,500)	(239,500)	(239,500)	0%
<b>Total</b>	<b>\$2,074</b>	<b>\$10,500</b>	<b>\$10,500</b>	<b>\$10,500</b>	<b>0%</b>
<b>Expenses</b>					
Supplies & Operations	\$2,074	\$10,500	\$10,500	\$10,500	0%
<b>Total</b>	<b>\$2,074</b>	<b>\$10,500</b>	<b>\$10,500</b>	<b>\$10,500</b>	<b>0%</b>

# CONTINGENCY

Annually the budget includes contingency funds for which the County Manager has transfer authority granted by the Board of Commissioners of up to \$50,000 per transfer. Additionally, special contingency revenue and expense are 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

	2020/21 Actual	2021/22 Current	2022/23 Requested	2022/23 Adopted	Percent Change
<b>Revenues</b>					
Special Contingency	\$0	\$100,000	\$100,000	\$100,000	0.0%
General Fund	1,258	250,000	450,000	450,000	80.0%
	<b>\$1,258</b>	<b>\$350,000</b>	<b>\$550,000</b>	<b>\$550,000</b>	<b>57.1%</b>
<b>Expenses</b>					
Contingency	\$1,258	\$250,000	\$450,000	\$450,000	80.0%
Special Contingency	0	100,000	100,000	100,000	0.0%
	<b>\$1,258</b>	<b>\$350,000</b>	<b>\$550,000</b>	<b>\$550,000</b>	<b>57.1%</b>

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.

# 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

	2020/21 Actual	2021/22 Current	2022/23 Requested	2022/23 Adopted	Percent Change
<b>Revenues</b>					
Federal	\$16,360	\$0	\$0	\$0	0%
Local Sales Tax	\$24,979,240	\$22,863,386	\$26,786,479	\$26,786,479	17.2%
Medicaid Hold Harmless	\$1,222,513	\$0	\$611,000	\$611,000	0%
Beer & Wine Tax	362,065	370,000	360,000	360,000	-2.7%
Cable TV Reimbursements	490,596	500,000	490,000	490,000	-2.0%
Charter Lease Payments	1,851	1,500	1,500	1,500	0.0%
JCPC Planning	15,500	14,000	14,000	14,000	0.0%
JCPC Projects	411,704	417,225	417,225	417,225	0.0%
Indirect Cost	192,111	189,095	53,867	41,867	-77.9%
ABC Profits	1,100,000	900,000	1,000,000	1,000,000	11.1%
Miscellaneous	14,563	0	25,000	25,000	0%
Fund Balance	0	7,811,855	12,974,663	10,444,633	33.7%
Sale of Properties	98,837	0	0	0	0%
From CARES Act Fund	4,472,297	0	0	0	0%
DHR County Share	(15,175,821)	(18,874,355)	(22,722,935)	(22,722,935)	20.4%
General Fund	(17,644,618)	(13,045,831)	(18,804,559)	(16,262,529)	24.7%
	<b>\$540,838</b>	<b>\$1,146,875</b>	<b>\$1,206,240</b>	<b>\$1,206,240</b>	<b>5.2%</b>
<b>Expenses</b>					
Personal Services	\$72,755	\$655,000	\$715,000	\$715,000	9.2%
Other					
Adult Probation Lease	37,250	39,000	39,000	39,000	0.0%
Employee Recognition	13,237	14,850	14,850	14,850	0.0%
Fire Association - Museum Maint.	2,800	2,800	2,800	2,800	0.0%
Joint JCPC Planning	15,452	14,000	14,000	14,000	0.0%
JCPC Projects	411,704	417,225	417,225	417,225	0.0%
Hickory Airport Tower	4,000	4,000	3,365	3,365	-15.9%
	<b>\$557,198</b>	<b>\$1,146,875</b>	<b>\$1,206,240</b>	<b>\$1,206,240</b>	<b>5.2%</b>



# TRANSFERS FROM THE GENERAL FUND

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

## BUDGET HIGHLIGHTS

### TRANSFERS FROM GENERAL FUND

Organization: 190900

	2020/21 Actual	2021/22 Current	2022/23 Requested	2022/23 Adopted	Percent Change
<b>Revenues</b>					
General Fund	10,973,458	7,291,257	6,073,390	6,073,390	-16.7%
<b>Total</b>	<b>\$10,973,458</b>	<b>\$7,291,257</b>	<b>\$6,073,390</b>	<b>\$6,073,390</b>	<b>-16.7%</b>
<b>Expenses</b>					
Self Insurance Fund	\$1,911,550	\$1,956,150	\$2,081,650	\$2,081,650	6.4%
Reappraisal Fund	535,837	554,946	679,862	679,862	22.5%
General Capital Projects	8,122,996	2,705,161	1,401,878	1,401,878	-48.2%
Schools Construction	400,000	2,075,000	1,910,000	1,910,000	-8.0%
Emergency Telephone System	3,075	0	0	0	0%
Water & Sewer Operating (515)	0	0	0	0	0%
<b>Total</b>	<b>\$10,973,458</b>	<b>\$7,291,257</b>	<b>\$6,073,390</b>	<b>\$6,073,390</b>	<b>-16.7%</b>

# DEBT SERVICE

## BUDGET HIGHLIGHTS

### DEBT SERVICE

Organization: 910050 - 930680

	2020/21 Actual	2021/22 Current	2022/23 Requested	2022/23 Adopted	Percent Change
<b>Revenues</b>					
<b>Economic &amp; Physical Development Debt</b>					
General Fund	\$665,340	\$647,280	\$630,450	\$630,450	-2.6%
<b>Education</b>					
1st 1/2% Sales Tax	2,075,000	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)	5,019,262	6,900,000	6,900,000	6,900,000	0.0%
General Fund - 3 cents	5,250,000	5,580,000	5,730,000	5,730,000	2.7%
From Schools' Capital	50,000	50,000	0	0	0%
From Schools' Construction	0	406,015	0	0	0%
Lottery Proceeds	482,740	0	1,550,000	1,550,000	0%
<b>Public Safety</b>					
1/4 Cent Sales Tax - Justice Center	1,889,199	1,752,895	1,698,500	1,698,500	-3.1%
General Fund - Jail Debt	2,811,813	2,717,535	2,632,785	2,632,785	-3.1%
General Fund - Animal Shelter	325,846	320,330	314,810	314,810	-1.7%
<b>Other</b>					
Interest on Investments	1,813	0	0	0	0%
Installment Purchase - Proceeds (CVMC)	0	8,536,915	8,392,480	8,392,480	-1.7%
<b>Total</b>	<b>\$18,571,013</b>	<b>\$29,010,970</b>	<b>\$29,949,025</b>	<b>\$29,949,025</b>	<b>3.2%</b>
<b>Expenses</b>					
<b>Economic &amp; Physical Development Debt</b>					
Mountain Creek Park	\$665,340	\$647,280	\$630,450	\$630,450	-3%
<b>Education Debt</b>					
Installment Purchase - Schools	9,989,492	10,349,975	9,958,165	9,958,165	-3.8%
Certificates of Participation - Schools	148,239	141,560	135,605	135,605	-4.2%
School Construction Bonds	74,990	1,942,195	1,942,145	1,942,145	0.0%
QZABs Financing	50,000	50,000	0	0	0%
Installment Purchase - CVCC	2,614,281	2,552,285	2,475,355	2,475,355	-3.0%
Debt Financing Costs	0	0	0	0	0%
Future Debt	0	0	1,768,730	1,768,730	0%
<b>Public Safety Debt</b>					
Installment Purchase - Animal Shelter	325,846	320,330	314,810	314,810	-1.7%
Jail	2,811,813	2,717,535	2,632,785	2,632,785	-3.1%
Limited Obligation Bonds - Justice Center	1,805,294	1,752,895	1,698,500	1,698,500	-3.1%
<b>Other Debt</b>					
Installment Purchase - CVMC	0	8,536,915	8,392,480	8,392,480	-1.7%
<b>Total</b>	<b>\$18,485,295</b>	<b>\$29,010,970</b>	<b>\$29,949,025</b>	<b>\$29,949,025</b>	<b>3.2%</b>

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

The budget includes \$16.28 million toward debt for the three public school systems and Catawba Valley Community College. As previously required by the State Needs Based Capital Fund grant program, the County agreed to forego lottery funding for five years beginning in Fiscal Year 2020/21 in exchange for a \$10 million grant to renovate Newton-Conover High School. Since that time, the statute changed and the county is eligible to continue receiving lottery funds.

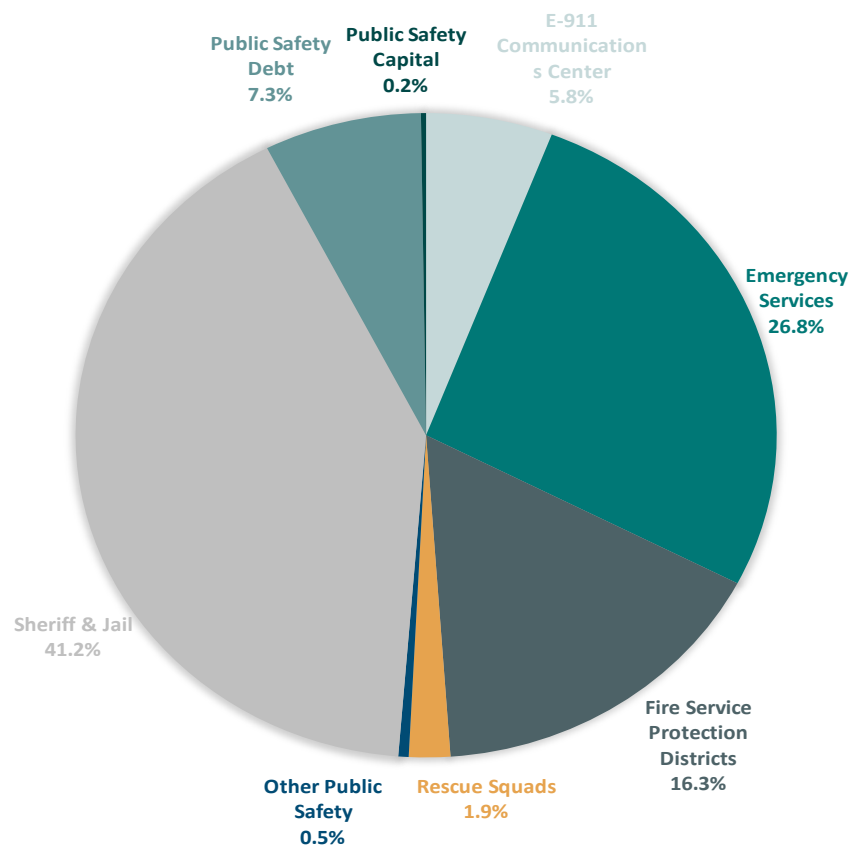
Funding for Public Safety-related debt makes up roughly \$4.65 million, dedicated to the Justice Public Safety Center, Animal Shelter, and both 2007 and 2020 Jail expansions.

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

# PUBLIC SAFETY

The Public Safety function is composed of the Sheriff's Office, Emergency Services, E-911 Communications Center, and Other Public Safety activities (Lake Norman Marine Commission, Court Services - Repay, 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.

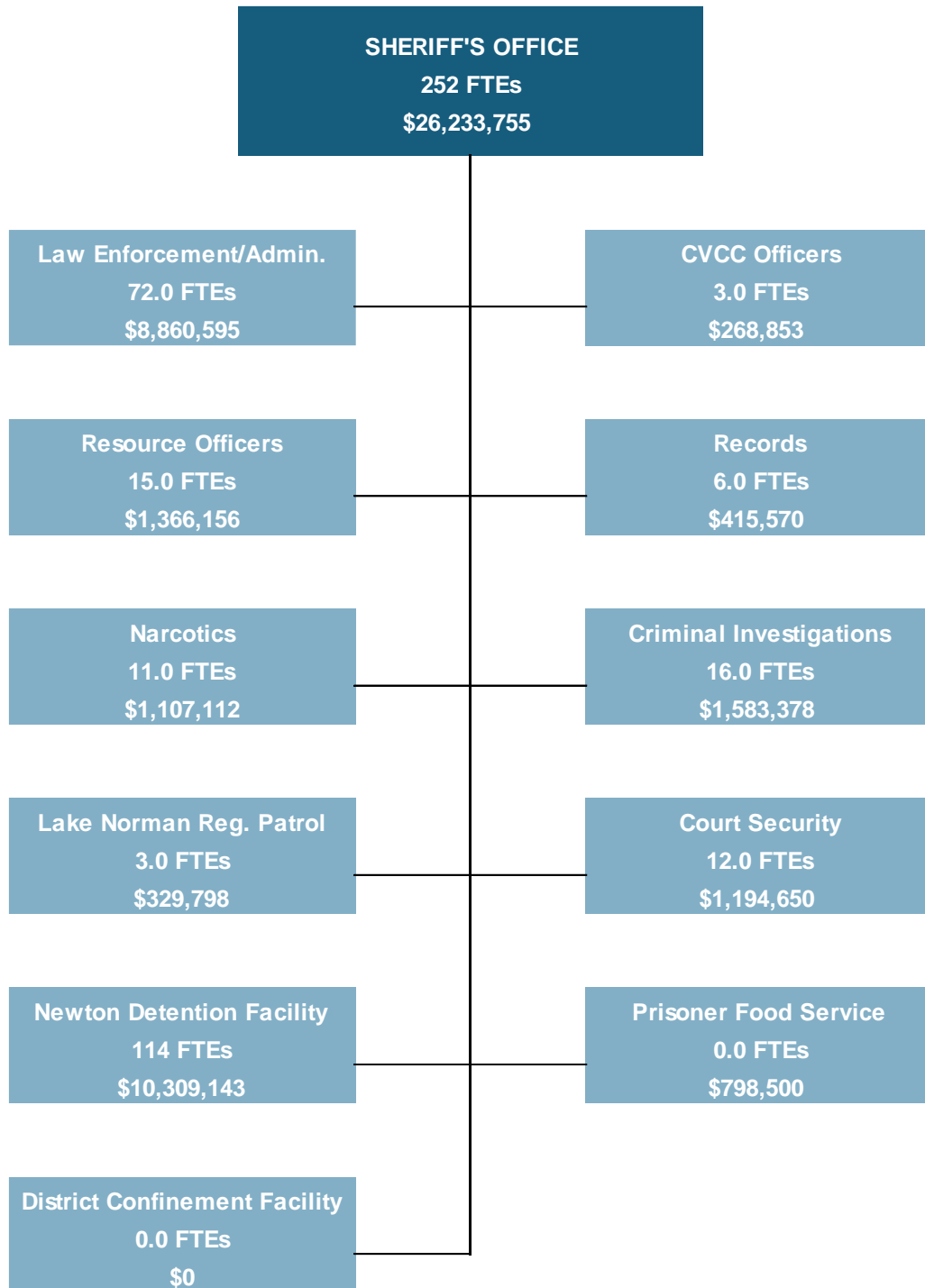
The County has budgeted \$63,982,167 representing 21.7 percent of all expenditures for the fiscal year for Public Safety, including debt, capital expenses, and special revenue restricted for specific purposes such as the Emergency Telephone Surcharge and Federal Asset Forfeiture Funds. Total General Fund departmental expenses are \$51,039,266. 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 the Catawba County High Schools and Middle 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 school 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, background checks for handgun purchase permits, 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

	2020/21 Actual	2021/22 Current	2022/23 Requested	2022/23 Adopted	Percent Change
<b>Revenues</b>					
Federal	\$665,809	\$657,000	\$657,000	\$1,157,000	76.1%
State	6,511	10,000	10,000	10,000	0.0%
Federal & State	110,936	95,000	95,000	95,000	0.0%
Local	926,113	1,255,349	1,355,779	1,155,779	-7.9%
Charges & Fees	576,720	523,080	523,080	523,080	0.0%
Miscellaneous	221,875	173,100	173,100	173,100	0.0%
Transfer from ARP	0	0	163,600	163,600	0%
General Fund	18,454,133	20,282,562	24,183,571	22,956,196	13.2%
<b>Total</b>	<b>\$20,962,097</b>	<b>\$22,996,091</b>	<b>\$27,161,130</b>	<b>\$26,233,755</b>	<b>14.1%</b>
<b>Expenses</b>					
Personal Services	\$15,777,018	\$17,539,805	\$20,533,765	\$20,287,240	15.7%
Supplies & Operations	4,473,747	4,772,206	5,182,765	4,904,747	2.8%
Capital	711,332	684,080	1,444,600	1,041,768	52.3%
<b>Total</b>	<b>\$20,962,097</b>	<b>\$22,996,091</b>	<b>\$27,161,130</b>	<b>\$26,233,755</b>	<b>14.1%</b>
<b>Expenses by Division</b>					
Law Enforcement & Admin	\$7,541,428	\$7,871,897	\$9,732,365	\$8,860,595	12.6%
CVCC Officers	215,249	225,483	268,853	268,853	19.2%
Resource Officers	1,091,220	1,193,431	1,366,156	1,366,156	14.5%
Records	378,236	386,786	415,570	415,570	7.4%
Narcotics	766,048	808,020	1,109,112	1,107,112	37.0%
Criminal Investigations	1,301,708	1,363,853	1,590,477	1,583,378	16.1%
Lake Norman Reg. Partol	278,410	293,789	329,798	329,798	12.3%
Court Security	974,569	1,045,197	1,194,650	1,194,650	14.3%
Newton Detention Facility	7,855,951	9,044,135	10,309,143	10,309,143	14.0%
Prisoner Food Service	559,278	763,500	845,006	798,500	4.6%
District Confinement Facility	0	0	0	0	0%
<b>Total</b>	<b>\$20,962,097</b>	<b>\$22,996,091</b>	<b>\$27,161,130</b>	<b>\$26,233,755</b>	<b>14.1%</b>
<b>Employees</b>					
Permanent	247.00	250.00	256.00	252.00	0.8%
Hourly	7.99	7.57	7.58	7.58	0.1%
<b>Total</b>	<b>254.99</b>	<b>257.57</b>	<b>263.58</b>	<b>259.58</b>	<b>0.8%</b>

The Sheriff's Office budget increase is primarily driven by planned salary and benefit changes. Additionally, the budget funds increased contractual services for jail medical / mental health services and food services, increased ammo costs, additional vehicle replacements, training, and the Catawba Communities program run in partnership with local law enforcement agencies. Two Narcotics Officer positions approved during Fiscal Year 2021/22 are added to the budget.

# PERFORMANCE MEASUREMENT

## LAW ENFORCEMENT AND ADMINISTRATION

Fiscal Year 2022/23 Outcomes	Mid-Year FY 21/22	Actual FY 20/21	Actual FY 19/20
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 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.	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 (2018 – 2,763.2 per 100,000 population).	On Target	Not Achieved 2,790.4 per 100,000	Achieved 1,371 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. Currently participated in 49 events b. Had 3 high school interns and 3 college interns	Not Achieved a. Community Relations Division has not been able to provide any programs due to the ongoing COVID pandemic and the inability to meet or gather in groups.	Not Achieved Provided 72 programs and participated in 40 events. Provided firsthand experience to 8 high school senior interns and 4 college interns. Events, programs, and tours cancelled due to COVID-19.
5. Enhance the personal safety of senior citizens in Catawba County by: a. Continuing to educate seniors by providing at least 20 Safe Senior presentations in areas of importance such as telemarketing fraud, flimflam schemes, and the Sheriff's Office Adopt-A-Senior Program. This program has several benefits for seniors with no family in the County, including assigning a	On Target a. To date 13 presentations with approximately 24 citizens in the Adopt-A-Senior Program b. 48 seniors in RUCK program, 10,944 calls with 455 being alerts	Not Achieved a. We have not been able to do any presentations again due to the ongoing COVID pandemic and social gathering restrictions.	Not Achieved Presented 15 senior programs to ~747 seniors, set up a booth at the Senior Scam Jam reaching out to approximately 540 seniors attending. Several events cancelled due to COVID-19. 100 percent follow-up rate for R U OK participants.

<p>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.</p> <p>b. Sending an officer to check on 100 percent of participants in the R U OK program if they need assistance or cannot be contacted. This automated program calls seniors or individuals with disabilities at their requested time to ensure they are okay.</p>			
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 70.41% served within 3 days	Achieved 74% served within 3 days.	Achieved 71% 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	Not Achieved Jury trials and substantive court hearings delayed due to COVID-19.
8. To remain trained and ready to handle high-risk call-outs, hostage rescue, and other tactical situations, each member of the Catawba County Special Tactics and Response (STAR) Team will receive at least 144 hours of additional specialized training each year. This multi-agency unit responds to events that may result in catastrophic effects on life and property.	On Target Currently completed 100 hours of training	Achieved 172 hours of training.	Achieved 162 hours of training.

## SCHOOL RESOURCE OFFICERS (SROs)

Fiscal Year 2022/23 Outcomes	Mid-Year FY 21/22	Actual FY 20/21	Actual FY 19/20
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 224 classes presented to students and 779 students on law enforcement topics or situations	Achieved 151 classes presented to students and 1,101 students counseled on law enforcement topics or situations.	Achieved 154 classes presented to students and 1,028 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	On Target a. SROs made 43 presentations to faculty and parents, counseled 141 parents and 126 staff members on	Partially Achieved a. SROs made 31 presentations to faculty and parents, counseled 291 parents and 316 staff	Not Achieved 31 presentations to faculty and parents, School Safety Committees assisted 31 times, and crisis plans worked on or

<p>faculty and parents in area middle and high schools.</p> <p>b. Assisting the School Safety Committee and other committees in safety procedures for the school.</p> <p>c. Assisting school administration with updates to the schools' crisis plan and attending training at least once a year for school crisis situations.</p> <p>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.</p>	<p>law enforcement topics or situations.</p> <p>b. SROs assisted the School Safety Committee or BLT team 12 times</p> <p>c. SROs worked on or updated the crisis plans 12 times, participated in multiple active shooter/lockdown training procedures and scenario situations in multiple schools, worked with staff and administration on 9 school active shooter/lockdown drills, assisted school social workers on 46 home visits and participated in over 686 misc. events and or classes.</p>	<p>members on law enforcement topics.</p> <p>b. SROs assisted the School Safety Committee or BLT team 16 times on procedures.</p> <p>c. SROs worked on or updated the crisis plans 26 times, participated in multiple active shooter/lockdown training procedures and scenario situations in multiple schools, 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, and participated in 4 prom programs</p>	<p>updated 13 times. Presentations and drills reduced due to COVID-19.</p>
<p>3. Decrease fights, weapons, and illegal substances by:</p> <p>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.</p> <p>b. Working with all students who have been identified for bullying and behavior problems by the school's Guidance Office.</p> <p>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.</p>	<p><b>On Target</b></p> <p>a. 42 K-9 searches conducted, 8 drug incidents reported.</p> <p>b. SROs have reported 46 incidents of bullying</p> <p>c. SROs have taken 178 reports for simple assault, larceny, disorderly conduct, weapon on campus and a variety of other incidents</p>	<p><b>Achieved</b></p> <p>154 K-9 searches conducted; 12 drug incidents reported and 7 arrests; 12 possession of a weapon charges with two arrest stemming from those; 26 incidents of bullying reported during the school year.</p>	<p><b>Achieved</b></p> <p>84 K-9 searches conducted, 5 incidents of bullying reported during the shortened school year.</p>
<p>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.</p>	<p><b>On Target</b></p> <p>SROs have done monthly inspections and have participated in 102 Fire Drills, 8 Tornado Drills and 13 Earthquake Drills</p>	<p><b>Achieved</b></p> <p>Conducted monthly inspections and participated in 262 Fire Drills, 20 Earthquake Drills and 15 Tornado Drills.</p>	<p><b>Achieved</b></p> <p>Conducted monthly inspections and participated in 68 Fire Drills, 10 Earthquake Drills and 6 Tornado Drills.</p>

## RECORDS

Fiscal Year 2022/23 Outcomes	Mid-Year FY 21/22	Actual FY 20/21	Actual FY 19/20
1. To provide consistent and reliable access to records, statistical	On Target	Achieved	Achieved

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

## NARCOTICS/VICE DIVISION

Fiscal Year 2022/23 Outcomes	Mid-Year FY 21/22	Actual FY 20/21	Actual FY 19/20
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		

## CRIMINAL INVESTIGATIONS (CID)

Fiscal Year 2022/23 Outcomes	Mid-Year FY 21/22	Actual FY 20/21	Actual FY 19/20
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 79%.

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
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## LAKE NORMAN REGIONAL PATROL

Fiscal Year 2022/23 Outcomes	Mid-Year FY 21/22	Actual FY 20/21	Actual FY 19/20
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	Not Achieved Due to the 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.	Not Achieved All classes cancelled due to COVID-19.

## COURT SECURITY

Fiscal Year 2022/23 Outcomes	Mid-Year FY 21/22	Actual FY 20/21	Actual FY 19/20
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 2022/23 Outcomes	Mid-Year FY 21/22	Actual FY 20/21	Actual FY 19/20
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. (As of January 2017 – 28 sworn detention officers and 39 non-sworn officers).	On Target	Achieved	Achieved

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

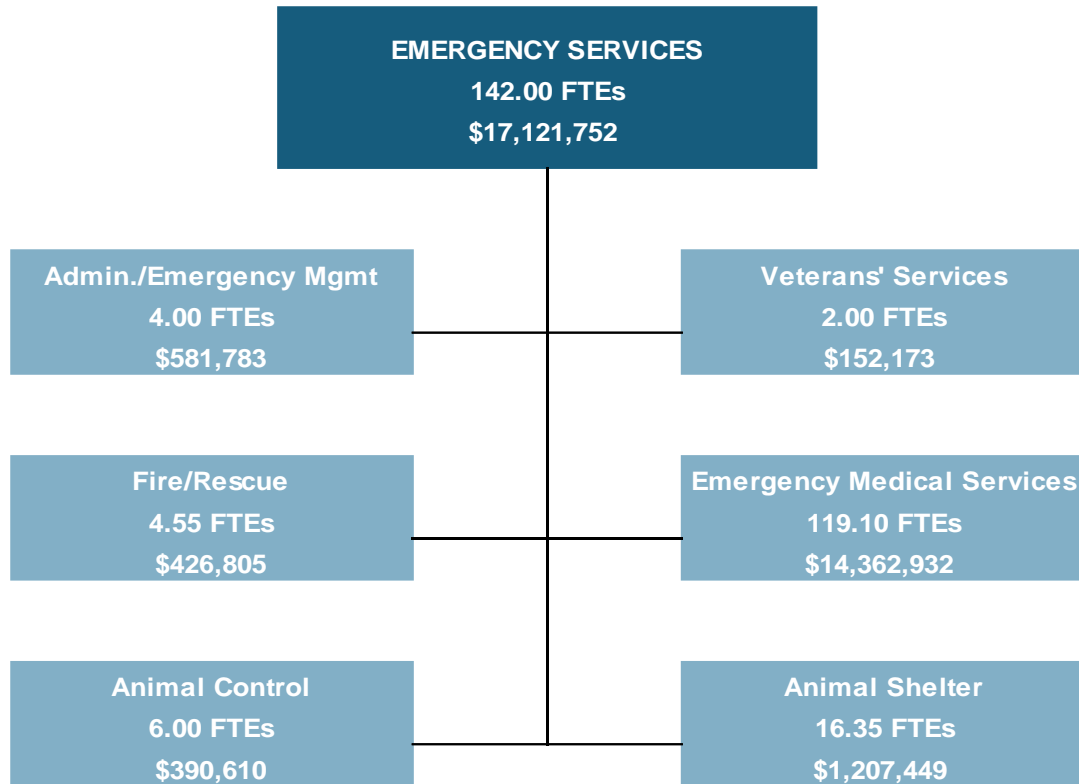
#### PRISONER FOOD SERVICE

Fiscal Year 2022/23 Outcomes	Mid-Year FY 21/22	Actual FY 20/21	Actual FY 19/20
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



# 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.

## VETERANS 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

	2020/21 Actual	2021/22 Current	2022/23 Requested	2022/23 Adopted	Percent Change
<b>Revenues</b>					
Federal	\$66,448	\$48,500	\$48,500	\$48,500	0.0%
State	2,084	2,500	2,500	\$2,500	0.0%
Federal & State	874,496	250,000	250,000	\$250,000	0.0%
Local	263,323	250,458	251,282	\$251,282	0.3%
Charges & Fees	6,639,437	7,279,632	7,430,957	\$7,430,957	2.1%
Miscellaneous	95,211	57,350	57,350	\$57,350	0.0%
Other Sources	(44,925)	0	0	\$0	0.0%
Transfer from ARPA	0	0	161,500	\$161,500	0.0%
General Fund	5,762,633	6,911,071	9,039,025	8,919,663	29.1%
<b>Total</b>	<b>\$13,658,707</b>	<b>\$14,799,511</b>	<b>\$17,241,114</b>	<b>\$17,121,752</b>	<b>15.7%</b>
<b>Expenses</b>					
Personal Services	\$10,234,965	\$10,837,695	\$13,029,743	\$12,910,381	19.1%
Supplies & Operations	2,191,695	2,742,216	2,823,571	2,823,571	3.0%
Capital	1,232,047	1,219,600	1,387,800	1,387,800	13.8%
Contra Accounts	0	0	0	0	0%
<b>Total</b>	<b>\$13,658,707</b>	<b>\$14,799,511</b>	<b>\$17,241,114</b>	<b>\$17,121,752</b>	<b>15.7%</b>
<b>Expenses by Division</b>					
Administration/Emergency Mgmt	\$490,151	\$530,752	\$581,783	\$581,783	9.6%
Veterans Services	129,772	139,649	152,173	152,173	9.0%
Fire/Rescue	402,217	371,102	426,805	426,805	15.0%
Emergency Medical Services	11,382,190	12,305,077	14,482,294	14,362,932	16.7%
Animal Control	320,348	374,798	390,610	390,610	4.2%
Animal Shelter	934,029	1,078,133	1,207,449	1,207,449	12.0%
<b>Total</b>	<b>\$13,658,707</b>	<b>\$14,799,511</b>	<b>\$17,241,114</b>	<b>\$17,121,752</b>	<b>15.7%</b>
<b>Employees</b>					
Permanent	139.00	139.00	142.00	142.00	2.2%
Hourly	9.13	9.08	9.64	9.64	6.2%
<b>Total</b>	<b>148.13</b>	<b>148.08</b>	<b>151.64</b>	<b>151.64</b>	<b>2.4%</b>

The Emergency Services budget includes increased costs due to the replacement of four ambulances, extra-duty pay for late shift employees and Field Training Officers, increased medical supplies, fuel, and various operating increases driven by inflation. Three positions approved during Fiscal Year 2021/22 are added to the budget: two ARPA funded EMS Supervisor positions and a Veterinarian position for the Animal Shelter.

## PERFORMANCE MEASUREMENT

### EMERGENCY MANAGEMENT

Fiscal Year 2022/23 Outcomes	Mid-Year FY 21/22	Actual FY 20/21	Actual FY 19/20
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 14-minute average response time	Achieved 15-minute average response time	Achieved 27.25-minute average response time
3. Promote citizen understanding of severe weather and equip them to make informed decisions regarding personal and family safety by offering at least two severe weather awareness programs to the public.	On Target	Achieved	Achieved
4. To ensure the County is prepared to address prolonged and/or complex incidents, ES staff will receive training on the use of WebEOC resource management, planning and reporting software and conduct an exercise or participate in an actual deployment which involves the use of WebEOC including development of an IAP and Situation Reports.	On Target	Achieved	Achieved

### VETERANS SERVICES

Fiscal Year 2022/23 Outcomes	Mid-Year FY 21/22	Actual FY 20/21	Actual FY 19/20
1. Veterans Services will continue to strive to provide quality and timely service by maintaining an average of less than a	Not on target Due to COVID-19 and new employee training	Achieved	Achieved

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.			
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 COVID, were not able to achieve the 15 seminars/ presentations this budget year.	Achieved

## FIRE/RESCUE

Fiscal Year 2022/23 Outcomes	Mid-Year FY 21/22	Actual FY 20/21	Actual FY 19/20
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 34 minutes	Achieved Average response time: 23.84 minutes.	Achieved Average response time: 23.41 minutes.
2. To increase awareness of the dangers of fire and maintain a viable fire safety program in the school systems, Fire/Rescue will provide educational programs on topics such as not playing with matches, stop, drop, and roll, and home evacuation to at least 1,000 school children. This service is provided to all school systems that request it, and is targeted at elementary school children to develop an awareness of and respect for the dangers.	On Target Through the first six months 509 school aged children have been provided fire related educational material.	Achieved Through new prevention methods using social media platforms, videography, and traditional methods we were able to reach 2,178 school children over the last FY.	Not Achieved Due to COVID-19, 990 school children received fire education programs from part-time educator.

## EMERGENCY MEDICAL SERVICES (EMS)

Fiscal Year 2022/23 Outcomes	Mid-Year FY 21/22	Actual FY 20/21	Actual FY 19/20
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	Not on Target 12:45	Achieved 12:33	Achieved 12:16

time is the CAAS national benchmarking reporting standard.)			
<p>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:</p> <ul style="list-style-type: none"> <li>a. Drug Assisted Intubation</li> <li>b. Assisted Ventilation or Invasive Airway Use</li> <li>c. ST-Elevation Myocardial Infarction (STEMI)</li> </ul>	<p>On Target</p> <ul style="list-style-type: none"> <li>a. 100%</li> <li>b. 100%</li> <li>c. 100%</li> </ul>	<p>Achieved</p> <ul style="list-style-type: none"> <li>a. 100%</li> <li>b. 100%</li> <li>c. 100%</li> </ul>	<p>Achieved</p> <ul style="list-style-type: none"> <li>a. 100%</li> <li>b. 100%</li> <li>c. 100%</li> </ul>
<p>3. Catawba County EMS, in partnership with other healthcare providers, will increase survivability (defined as being discharged from the hospital) of cardiac arrest patients by taking the following steps:</p> <ul style="list-style-type: none"> <li>a. Provide continued Team Focused CPR training for EMS employees including appropriate patients to attempt resuscitation through discontinuation of care and care for families.</li> <li>b. Provide hands-only CPR education for at least 250 citizens.</li> <li>c. Discuss the potential for law enforcement dispatch on initial dispatch with every law enforcement agency in the County.</li> </ul>	<p>On Target</p>	<p>Not Achieved</p> <p>On hold due to COVID-19</p>	<p>Not Achieved</p> <p>On hold due to COVID-19</p>

## ANIMAL SERVICES

Fiscal Year 2022/23 Outcomes	Mid-Year FY 21/22	Actual FY 20/21	Actual FY 19/20
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 Through first six months 213 canvasses	Achieved 324 canvasses.	Achieved 354 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 100% of animals adopted from the shelter were spayed/neutered, microchipped and up-to-date on their rabies shots prior to adoption.	New outcome Fiscal Year 2020/21
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	New outcome Fiscal Year 2020/21
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	New outcome Fiscal Year 2020/21

# 911 COMMUNICATIONS CENTER

## DEPARTMENT DESCRIPTION

911 Communications  
33.00 FTEs  
\$2,732,593

## 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

	2020/21 Actual	2021/22 Current	2022/23 Requested	2022/23 Adopted	Percent Change
<b>Revenue</b>					
Permits & Fees	\$0	\$0	\$0	\$0	0%
Miscellaneous	27,012	27,823	28,658	28,658	3.0%
General Fund	1,958,648	2,216,518	2,703,935	2,703,935	22.0%
<b>Total</b>	<b>\$1,985,660</b>	<b>\$2,244,341</b>	<b>\$2,732,593</b>	<b>\$2,732,593</b>	<b>21.8%</b>
<b>Expenses</b>					
Personal Services	\$1,833,869	\$2,064,021	\$2,538,173	\$2,538,173	23.0%
Supplies & Operations	151,791	180,320	194,420	194,420	7.8%
<b>Total</b>	<b>\$1,985,660</b>	<b>\$2,244,341</b>	<b>\$2,732,593</b>	<b>\$2,732,593</b>	<b>21.8%</b>
<b>Employees</b>					
Permanent	33.00	33.00	33.00	33.00	0.0%
Hourly	2.30	2.65	2.65	2.65	0.0%
<b>Total</b>	<b>35.30</b>	<b>35.65</b>	<b>35.65</b>	<b>35.65</b>	<b>0.0%</b>

The budget includes funding to transition 18 of the 30 FTEs from 8-hour shifts to 12-hour shifts. This will help with recruitment and retention of employees, improve service by providing more consistency with EMS and Law Enforcement schedules, and increase the minimum per-shift staffing from 5 to 6 telecommunicators.

## PERFORMANCE MEASUREMENT

Fiscal Year 2022/23 Outcomes	Mid-Year FY 21/22	Actual FY 20/21	Actual FY 19/20
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 98.76 percent	Achieved 94.80 percent	Achieved 97.06 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 51.49 seconds	Achieved 57.11 seconds	Achieved 57.51 seconds



# OTHER PUBLIC SAFETY ACTIVITIES

This includes funding for outside agencies related to public safety. The County contracts with Repay, Inc. to provide Court Services aimed at expediting movement of inmates through the criminal justice system and diverting them from the County jail. The Conflict Resolution Center (CRC) was established in 1997 as a non-profit organization aimed at promoting peaceful settlement of disputes and preventing escalation of conflict through mediation, diverting these issues from district court. Lake Norman Marine Commission (LNMC) is funded equally by the four counties bordering Lake Norman (Catawba, Lincoln, Iredell, and Mecklenburg). LNMC was established in 1960 by the General Assembly to make regulations applicable to Lake Norman and its shoreline area for all matters relating to public recreation and water safety. 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

	2020/21 Actual	2021/22 Current	2022/23 Requested	2022/23 Adopted	Percent Change
<b>Revenues</b>					
General Fund	\$415,949	\$265,506	\$305,071	\$305,071	14.9%
<b>Total</b>	<b>\$415,949</b>	<b>\$265,506</b>	<b>\$305,071</b>	<b>\$305,071</b>	<b>14.9%</b>
<b>Expenses</b>					
BJA 2019 Drug Court Disc Grant	\$140,804	\$0	\$0	\$0	0%
BJA COSSAP Grant	\$64,681	\$0	\$0	\$0	0%
BJA Treatment Court	\$12,019	\$0	\$0	\$0	0%
Civil Air Patrol	\$405	\$405	\$405	\$405	0.0%
Conflict Resolution Center	14,500	15,101	15,059	15,059	-0.3%
Court Services - Repay	152,540	165,000	204,607	204,607	24.0%
Lake Norman Marine Commission	31,000	35,000	35,000	35,000	0.0%
EHA Monitoring	0	50,000	50,000	50,000	0.0%
<b>Total</b>	<b>\$415,949</b>	<b>\$265,506</b>	<b>\$305,071</b>	<b>\$305,071</b>	<b>23.7%</b>

*Court Services – Repay (\$39,607 increase):* The budget includes increased funding for Court Services-Repay for staffing to oversee expanded pretrial release program. Fund continues to be set aside toward vendor costs for a potential electronic monitoring program.

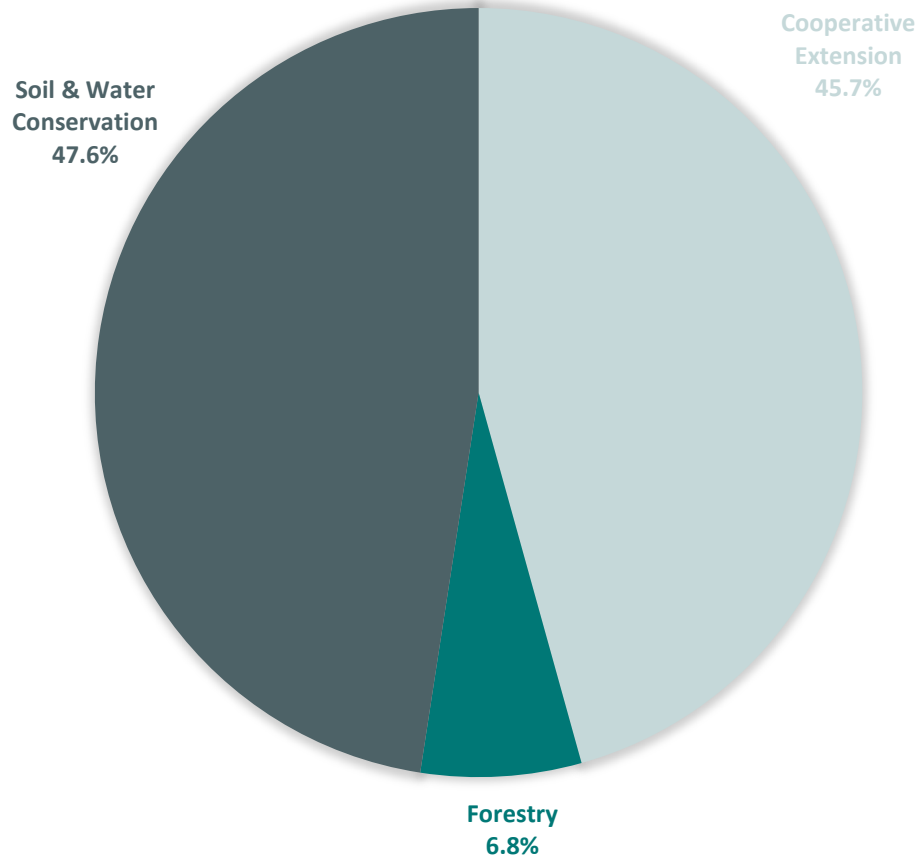
*Lake Norman Marine Commission (same as prior year):* The budget includes the same level of funding as prior year.

*Conflict Resolution Center – (\$42 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 \$1,104,552 or 0.4 percent of the total expenditures for the fiscal year. 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

1.00 FTEs

\$504,519

## 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 prescribed actions and achieving goals described in the Catawba County Farm and Food Sustainability Plan (adopted by the Board of Commissioners in 2013) in the areas of Agriculture, 4-H and Youth, and Local Food System Development.

## BUDGET HIGHLIGHTS

### COOPERATIVE EXTENSION

Organization: 310050

	2020/21 Actual	2021/22 Current	2022/23 Requested	2022/23 Adopted	Percent Change
<b>Revenues</b>					
Miscellaneous	\$10,475	\$40,350	\$30,000	\$30,000	-25.7%
General Fund	365,210	430,142	474,519	474,519	10.3%
<b>Total</b>	<b>\$375,685</b>	<b>\$470,492</b>	<b>\$504,519</b>	<b>\$504,519</b>	<b>7.2%</b>
<b>Expenses</b>					
Personal Services	\$67,989	\$84,557	\$93,240	\$93,240	10.3%
Supplies & Operations	297,221	385,935	411,279	411,279	6.6%
<b>Total</b>	<b>\$365,210</b>	<b>\$470,492</b>	<b>\$504,519</b>	<b>\$504,519</b>	<b>7.2%</b>
<b>Employees</b>					
Permanent	1.00	1.00	1.00	1.00	0.0%
Hourly	1.09	1.14	1.14	1.14	0.0%
<b>Total</b>	<b>2.09</b>	<b>2.14</b>	<b>2.14</b>	<b>2.14</b>	<b>0.0%</b>

The budget increase is due to planned compensation changes.

## PERFORMANCE MEASUREMENT

### AGRICULTURE

Fiscal Year 2022/23 Outcomes	Mid-Year FY 21/22	Actual FY 20/21	Actual FY 19/20
1. To promote the attractiveness of Catawba County while benefiting community health, CES will hold at least 12 programs related to healthy living with 8 of these programs to take place at our county park systems. At least 50 people will participate in these programs and at least 80% of them will report improving health and in the case of County Park programs, 80% will report that they are more likely to return to the parks for hiking and/or outdoor experiences.(George Place) (Catawba County Strategic Plan).	On Target	New Outcome Fiscal Year 2021/22	
2. To educate Catawba County livestock farmers about nutritional requirements needed for cattle in different stages of growth or pregnancy, NC Cooperative Extension will host two meetings. Farmers will learn to take representative hay/feed samples and send them to the lab. They will learn to read the reports and apply them to their rations to meet the needs of their animals. Eighty percent of farmers will increase their knowledge which will be measured by surveys. Data will be collected by a four to six-month follow up call or a farm visit to measure changes made on farms due to information received at these events. (Farm and Food Sust. Plan Actions 7A, 10E, 11B)	On Target	Achieved	Achieved
3. One 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% of farmers will increase their knowledge, which will be measured by surveys. Data will be collected by a 4 to 6-month follow-up call or a farm visit to measure changes made on the farms due to the information received at this events. Additionally, to educate Catawba County livestock farmers about the	On Target	New Outcome Fiscal Year 2021/22	

<p>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. (Glenn Detweiler) (Farm and Food Sust. Plan Actions 7A, 10E, 11B)</p>			
<p>4. To help small farmers reduce input costs and increase productivity, market readiness and profits, a small farmers group will meet four times during the year (as permitted by COVID-19 restrictions). 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. Four presentations will focus on increasing productivity and profits, reducing input costs and crop loss and adopting food safety practices. 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. (Farm and Food Sustainability Plan Actions items: 7A, 10A, 10B,10E, 11C )</p>	<p>On Target</p>	<p>Not Achieved Due to COVID-19.</p>	<p>Not Achieved The small farmers group met 5/8 in person due to COVID-19, but did meet twice over Zoom. Both farm tours were accomplished.</p>
<p>5. Providing educational credits for local green industry businesses to help increase knowledge on equipment and technology through facilitation of the landscaping pro day at Killian's Hardware. At least 3 pesticide and/or landscape contractor continuing education credits will be available through the training sessions for participants. (Farm and Food Sustainability Plan Action item: 10E)</p>	<p>On Target</p>	<p>Achieved</p>	<p>Achieved</p>

## LOCAL FOOD AND HEALTHY EATING

Fiscal Year 2022/23 Outcomes	Mid-Year FY 21/22	Actual FY 20/21	Actual FY 19/20
6. At least 10 hands-on gardening workshops will take place at home sites and community gardens. At least 80 percent of the participants will report that they are more active because of the programming and more confident in starting and expanding a garden. (Farm and Food Sustainability Plan Actions items: 7A, 7B, 7C, 6B)	On Target	Achieved	Achieved
7. To educate groups in safe food-handling practices, the Family and Consumer Science Agent will offer 5 ServSafe Food Protection Manager Certification classes, a Farm-to-Fork food safety training for farmers' market vendors, 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 ServSafe 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 ServSafe certification training will achieve a passing score on the exam. Collaborators include Catawba County Environmental Health, local farmers' market managers and community organizations. (Farm and Food Sustainability Plan Actions items: 7A, 10D)	On Target	Achieved	Not Achieved There was no FCS Agent
8. 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.	On Target	Achieved	Not Achieved There was no FCS Agent

Evaluation will be accomplished using a variation of the Rapid Market Assessment where participants provide feedback on recipes they taste, observation during hands-on activities and pre/posttests. At least 50% of participants in home preservation will report an increased ability to store more produce for home consumption. (Farm and Food Sustainability Plan Actions items: 7A, 7C)			
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## YOUTH AND 4-H

Fiscal Year 2022/23 Outcomes	Mid-Year FY 21/22	Actual FY 20/21	Actual FY 19/20
9. 150 youth ages 5-18 will develop targeted life 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. 50 percent of the participants will increase subject matter knowledge and life skill development. (Farm and Food Sustainability Plan Actions items: 7A)	On Target	Achieved	Achieved
10. 800 students will participate in programs focused on healthy lifestyles, leadership, and and/or STEM education, which are key program areas identified for programming through National 4-H Council. Programs will be offered through school classrooms and out-of-school settings with the intent to reinforce and extend 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. (Farm and Food Sustainability Plan Actions items: 7A, 7C)	On Target	Not Achieved	Achieved



# SOIL & WATER CONSERVATION

## DEPARTMENT DESCRIPTION

SOIL & WATER CONSERVATION  
2.60 FTEs  
\$521,391

## 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

	2020/21 Actual	2021/22 Current	2022/23 Requested	2022/23 Adopted	Percent Change
<b>Revenues</b>					
State	\$30,480	\$30,480	\$27,316	\$309,716	916.1%
General Fund	144,137	155,521	166,100	211,675	36.1%
<b>Total</b>	<b>\$174,617</b>	<b>\$186,001</b>	<b>\$193,416</b>	<b>\$521,391</b>	<b>180.3%</b>
<b>Expenses</b>					
Personal Services	\$165,537	\$174,696	\$203,446	\$203,446	16.5%
Supplies & Operations	\$9,080	\$11,305	\$11,305	317,945	2712.4%
<b>Total</b>	<b>\$174,617</b>	<b>\$186,001</b>	<b>\$214,751</b>	<b>\$521,391</b>	<b>180.3%</b>
<b>Employees</b>					
Permanent	2.60	2.60	2.60	2.60	0.0%
Hourly	0.00	0.00	0.00	0.00	0.0%
<b>Total</b>	<b>2.60</b>	<b>2.60</b>	<b>2.60</b>	<b>2.60</b>	<b>0.0%</b>

The budget increase is driven by planned compensation changes and appropriation of a Streamflow Rehabilitation Assistance Program (StRAP) grant of \$282,400 plus required 10% match of \$28,240 for stream debris and blockage removal.

## PERFORMANCE MEASUREMENT

### SOIL & WATER CONSERVATION

Fiscal Year 2021/22 Outcomes	Mid-Year FY 20/21	Actual FY 19/20	Actual FY 18/19
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	Achieved Only 3 out of over 100 site visits occurred more than 10 days from the request.	Achieved (Goal: 90 percent within five days)
2. To increase environmental literacy of natural resources 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 Restructuring presentation methods and materials to include virtual and recorded presentations.	Achieved Reduction in the number of presentations due to COVID-19, but all exceeded 45% goal	Achieved Environmental literacy increased by 77% based on 5 presentations with a combined attendance of 742

# 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

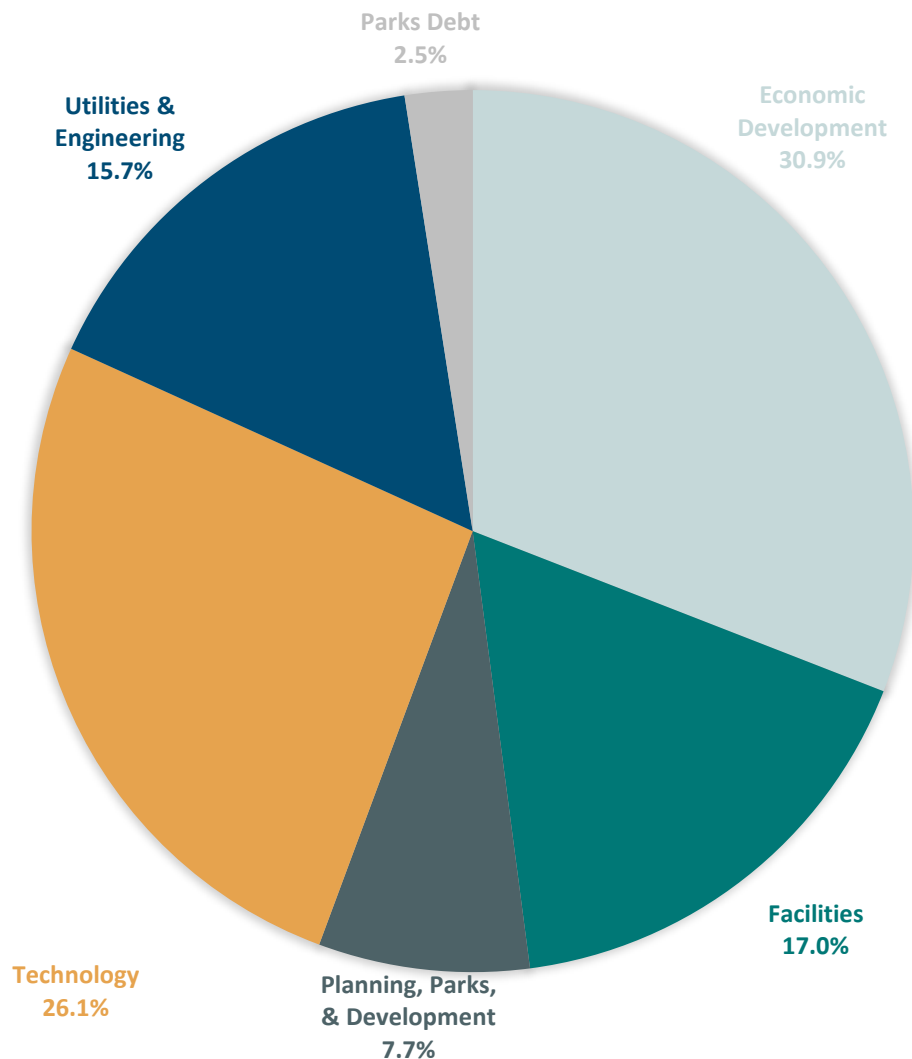
Organization: 330050

	2020/21 Actual	2021/22 Current	2022/23 Requested	2022/23 Adopted	Percent Change
<b>Revenues</b>					
Miscellaneous	\$5,700	\$5,400	\$5,400	\$5,400	0.0%
General Fund	55,518	65,523	69,242	69,242	5.7%
<b>Total</b>	<b>\$61,218</b>	<b>\$70,923</b>	<b>\$74,642</b>	<b>\$74,642</b>	<b>5.2%</b>
<b>Expenses</b>					
Supplies & Operations	\$61,218	\$70,923	\$74,642	\$74,642	5.2%
<b>Total</b>	<b>\$61,218</b>	<b>\$70,923</b>	<b>\$74,642</b>	<b>\$74,642</b>	<b>5.2%</b>

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

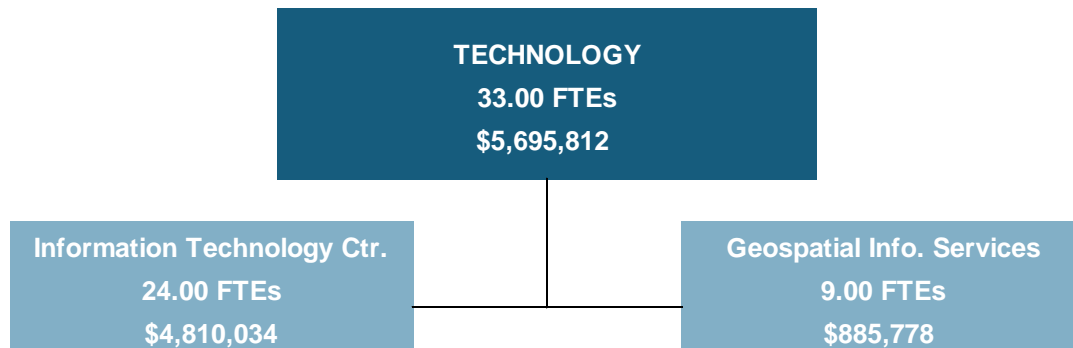
The Economic & Physical Development function includes the Technology Department, Planning, Parks, and Development, Utilities and Engineering, Other Economic Development (Chamber of Commerce, Western Piedmont Council of Governments, Economic Development Commission), and Facilities. Technology consists 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 \$25,497,491 or 8.6 percent of the total expenditures, including related capital projects budgeted in general capital projects. The General Fund portion of the budget is \$23,857,262.





# 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

	2020/21 Actual	2021/22 Current	2022/23 Requested	2022/23 Adopted	Percent Change
<b>Revenues</b>					
Local	\$248,520	\$252,357	\$264,814	\$264,814	4.9%
Charges & Fees	27,785	32,770	23,020	23,020	-29.8%
Indirect Cost	804,407	856,002	905,584	905,584	5.8%
General Fund	3,510,137	4,047,394	4,502,394	4,502,394	11.2%
<b>Total</b>	<b>\$4,590,849</b>	<b>\$5,188,523</b>	<b>\$5,695,812</b>	<b>\$5,695,812</b>	<b>9.8%</b>
<b>Expenses</b>					
Personal Services	\$2,901,347	\$3,123,095	\$3,431,323	\$3,431,323	9.9%
Supplies & Operations	1,689,502	2,065,428	2,264,489	2,264,489	9.6%
Debt Service	0	0	0	0	0%
<b>Total</b>	<b>\$4,590,849</b>	<b>\$5,188,523</b>	<b>\$5,695,812</b>	<b>\$5,695,812</b>	<b>9.8%</b>
<b>Expenses by Division</b>					
Information Technology Center (ITC)	\$3,896,389	\$4,394,977	\$4,810,034	\$4,810,034	9.4%
Geospatial Information Services (GIS)	694,460	793,546	885,778	885,778	11.6%
<b>Total</b>	<b>\$4,590,849</b>	<b>\$5,188,523</b>	<b>\$5,695,812</b>	<b>\$5,695,812</b>	<b>9.8%</b>
<b>Employees</b>					
Permanent	33.00	33.00	33.00	33.00	0.0%
Hourly	0.50	0.18	0.25	0.25	38.9%
<b>Total</b>	<b>33.50</b>	<b>33.18</b>	<b>33.25</b>	<b>33.25</b>	<b>0.2%</b>

The budget increase is driven by maintenance agreement changes, IT equipment replacements, and planned salary and benefit changes.

# PERFORMANCE MEASUREMENT

## INFORMATION TECHNOLOGY CENTER (ITC)

Fiscal Year 2022/23 Outcomes	Mid-Year FY 21/22	Actual FY 20/21	Actual FY 19/20
1. To ensure the County's network remains secure and reliable, Technology will mitigate network security risks through establishing formal cyber security training for employees as well as constant monitoring with timely response and remediation within 24 hours upon notification of potential threats to the network.	On Target	Achieved	Achieved
2. To enhance productivity, ensure citizen access, and promote community engagement, Technology will provide a minimum of 99 percent network availability as measured by performance monitoring tools.	Not on Target 97%	Achieved 99.5 percent.	Achieved 99.93 percent.
3. To ensure customers are treated professionally and courteously, ITC will realize an average rating of no less than 94 percent satisfaction, as measured by random customer satisfaction surveys.	On Target	Achieved 98 percent.	Not Achieved 93 percent.
4. To help ensure maximum staff efficiency, 85 percent of service requests, excluding special projects, will be completed within two business days.	Not on Target 81 percent	Achieved 85.3 percent.	Not Achieved 83 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 94 percent.	Achieved 93 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

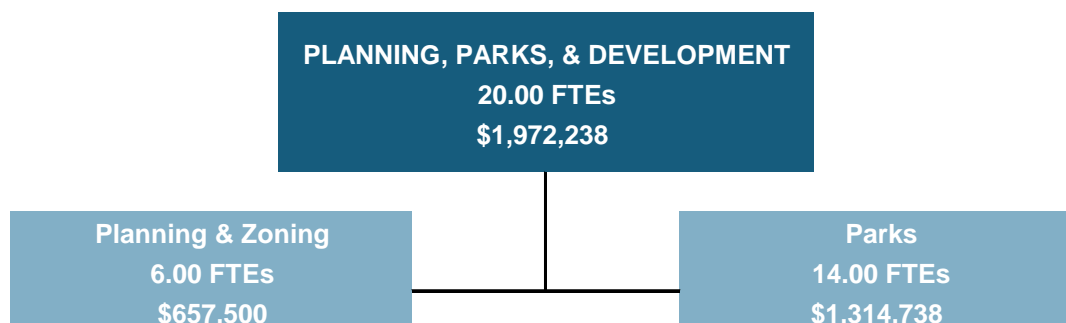


## GEOSPATIAL INFORMATION SERVICES (GIS)

Fiscal Year 2022/23 Outcomes	Mid-Year FY 21/22	Actual FY 20/21	Actual FY 19/20
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
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 99 percent	Achieved 98 percent	Achieved
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, 6% of deed transfers were completed 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.	Achieved

# 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

	2020/21 Actual	2021/22 Current	2022/23 Requested	2022/23 Adopted	Percent Change
<b>Revenues</b>					
Permits & Fees	\$61,437	\$64,030	\$84,385	\$84,385	31.8%
Miscellaneous	25	600	600	600	0.0%
General Fund	1,093,579	1,861,176	1,887,253	1,887,253	1.4%
<b>Total</b>	<b>\$1,155,041</b>	<b>\$1,925,806</b>	<b>\$1,972,238</b>	<b>\$1,972,238</b>	<b>2.4%</b>
<b>Expenses</b>					
Personal Services	\$910,073	\$1,529,941	\$1,700,915	\$1,700,915	11.2%
Supplies & Operations	195,626	350,285	271,323	\$271,323	-22.5%
Capital	49,342	45,580	0	0	0%
<b>Total</b>	<b>\$1,155,041</b>	<b>\$1,925,806</b>	<b>\$1,972,238</b>	<b>\$1,972,238</b>	<b>2.4%</b>
<b>Expenses by Division</b>					
Planning & Zoning	\$519,224	\$686,354	\$657,500	\$657,500	-4.2%
Parks	635,817	1,239,452	1,314,738	1,314,738	6.1%
<b>Total</b>	<b>\$1,155,041</b>	<b>\$1,925,806</b>	<b>\$1,972,238</b>	<b>\$1,972,238</b>	<b>2.4%</b>
<b>Employees</b>					
Permanent	14.00	19.00	20.00	20.00	5.3%
Hourly	2.82	5.80	5.56	5.56	-4.1%
<b>Total</b>	<b>16.82</b>	<b>24.80</b>	<b>25.56</b>	<b>25.56</b>	<b>3.1%</b>

The budget includes a new Planner position based on increased development activities. The Parks budget includes annualized costs of implementing 7-day park operations and the anticipated 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

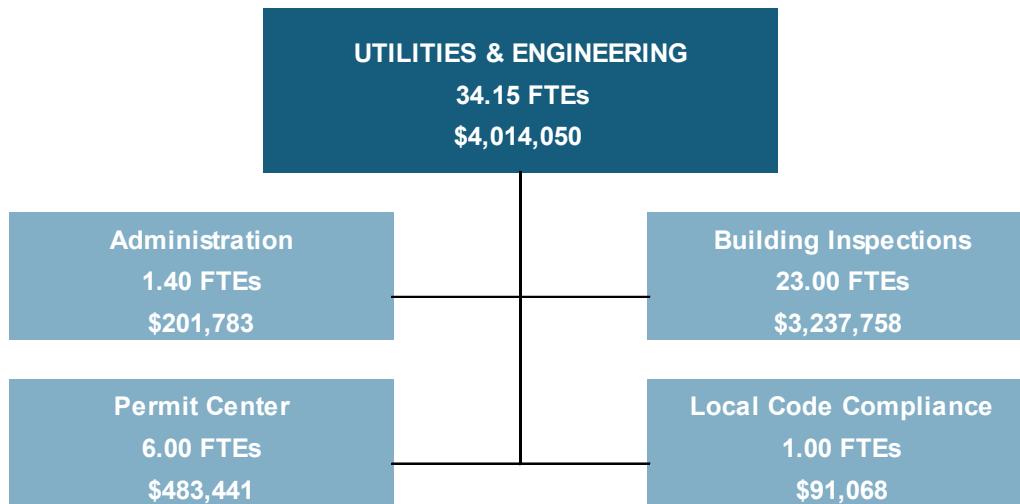
Fiscal Year 2022/23 Outcomes	Mid-Year FY 21/22	Actual FY 20/21	Actual FY 19/20
1. To increase the housing inventory of moderately priced (\$120,000-\$225,000) new or renovated residential housing stock in desired locations throughout the County, Planning will: <ul style="list-style-type: none"> <li>a. Participate in WPCOG's Vacant and Substandard Housing Taskforce.</li> <li>b. Engage cities and WPCOG in local programs discussions to explore possibility of aligning housing policies, joint venture program investments, and market facilitation to facilitate public investments in neighborhood or infill revitalization initiatives, as appropriate.</li> <li>c. Continue to watch the market and propose text amendments to facilitate ease of development as needed.</li> <li>d. Participate in on-going housing and economic development educational workshops hosted by the Chamber's LUDB.</li> </ul>	On Target	Achieved	Achieved

### PARKS

Fiscal Year 2022/23 Outcomes	Mid-Year FY 21/22	Actual FY 20/21	Actual FY 19/20
2. To increase the physical and mental health of County citizens: <ul style="list-style-type: none"> <li>a. Explore potential funding strategies to support renovation and expansion of the County parks system, incorporating consideration of private sector involvement through public-private partnership models.</li> <li>b. Implement the phased plan for parks improvements and new parks development, as resources allow.</li> <li>c. Research local government policies defining parameters for entertaining potential sponsorship or naming opportunities for BOC consideration.</li> <li>d. In concert with countywide branding efforts, develop and implement strategic marketing plan for parks that seamlessly incorporates all recreation assets regardless of ownership (County, municipalities, community non-profits, etc.)</li> <li>e. Design/Build the 600-acre Mountain Creek Park.</li> </ul>	On Target	Achieved	Achieved

# UTILITIES & ENGINEERING

## DEPARTMENT DESCRIPTION



## BUILDING SERVICES

The mission of Building Services is to provide consistent, timely, and courteous advice and service to customers, contractors, businesses, homeowners, and the 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

	2020/21 Actual	2021/22 Current	2022/23 Requested	2022/23 Adopted	Percent Change
<b>Revenues</b>					
Charges & Fees	\$2,973,452	\$2,615,079	\$3,218,092	\$3,218,092	23.1%
Miscellaneous	2,691	5,100	0	0	0%
General Fund	(42,751)	688,497	795,958	795,958	15.6%
<b>Total</b>	<b>\$2,933,392</b>	<b>\$3,308,676</b>	<b>\$4,014,050</b>	<b>\$4,014,050</b>	<b>21.3%</b>
<b>Expenses</b>					
Personal Services	\$2,321,642	\$2,619,713	\$3,299,723	\$3,299,723	26.0%
Supplies & Operations	450,219	557,315	594,327	594,327	6.6%
Capital	61,531	131,648	120,000	120,000	-8.8%
Transfer - Permit Software Upgrade	100,000	0	0	0	0%
<b>Total</b>	<b>\$2,933,392</b>	<b>\$3,308,676</b>	<b>\$4,014,050</b>	<b>\$4,014,050</b>	<b>21.3%</b>
<b>Expenses by Division</b>					
Administration	\$165,495	\$182,222	\$201,783	\$201,783	10.7%
Building Inspections	2,332,627	2,619,884	3,237,758	3,237,758	23.6%
Permit Center	355,574	420,643	483,441	483,441	14.9%
Local Code Compliance	79,696	85,927	91,068	91,068	6.0%
	<b>\$2,933,392</b>	<b>\$3,308,676</b>	<b>\$4,014,050</b>	<b>\$4,014,050</b>	<b>21.3%</b>
<b>Employees</b>					
Permanent	29.40	31.40	34.15	34.15	8.8%
Hourly	0.40	0.64	0.87	0.87	35.9%
<b>Total</b>	<b>29.80</b>	<b>32.04</b>	<b>35.02</b>	<b>35.02</b>	<b>9.3%</b>

Funds are included in the budget for two additional Building Services Official III positions (funded by increased building permit revenue). Additionally, the budget shifts .75 FTE from the Solid Waste Fund to Building Services to align funding with the services provided. The budget also includes funding to replace three vehicles and planned salary and benefit changes.

# PERFORMANCE MEASUREMENT

## BUILDING SERVICES

Fiscal Year 2022/23 Outcomes	Mid-Year FY 21/22	Actual FY 20/21	Actual FY 19/20
1. Ensure customers receive quality customer service from Building Services Officials by: <ul style="list-style-type: none"> <li>a. Performing requested inspections, not to exceed two-business day scheduling per North Carolina General Statute, or on the contractor's requested inspection date.</li> <li>b. Maintaining a substantiated complaint rate of less than 1 per 3,000 inspections performed.</li> <li>c. Responding to 98 percent of all customer service complaints within 24 hours.</li> </ul>	<b>Not on Target</b> a. due to higher than normal inspection workload. During the first half of the fiscal year, the monthly inspections averaged 3,126. During the same time-period in FY21, inspections averaged 2,434 monthly. b. On Target c. On Target	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, promoting Catawba County's economic development.	On Target	Achieved	Achieved
3. Ensure customers receive quality customer service from Plan Review officials by: <ul style="list-style-type: none"> <li>a. Maintaining a substantiated complaint rate of less than 1 per 500 plans reviewed.</li> <li>b. Responding to 98 percent of all customer service complaints within 24 hours.</li> </ul>	On Target	Achieved	Achieved
4. To provide quality service to property owners and/or tenants who request a safety inspection, Plan Review will review 100 percent of complete requests and contact the owner/tenant within two business days. These safety inspections are required by the State for businesses to receive certain licenses (i.e. day care, alcohol law enforcement) as well as for changes of use to an existing building or space.	On Target 100 percent	Not Achieved 95.71 percent	Not Achieved 99 percent
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	On Target	Achieved	Not Achieved 50% of training and certification obtained locally due to COVID-19.

jurisdictions will be invited to participate in these locally held trainings as well, serving to further drive down the cost to the County.			
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 100% of 2 complaints received responded to within 24 hours.

## PERMIT CENTER

Fiscal Year 2022/23 Outcomes	Mid-Year FY 21/22	Actual FY 20/21	Actual FY 19/20
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 2022/23 Outcomes	Mid-Year FY 21/22	Actual FY 20/21	Actual FY 19/20
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 5.24 days	Achieved Average review period of 4.15 days.	Achieved Average review period of 4.01 days.
2. Ensure citizens receive quality customer service from Erosion Control staff by: <ul style="list-style-type: none"> <li>a. Maintaining a substantiated complaint rate of less than 1 per 50 erosion control plans reviewed.</li> <li>b. Responding to 98 percent of all customer service complaints within 24 hours.</li> </ul>	On Target 0 substantiated complaints received	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	On Target 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.	Achieved No new storm water plans received during this fiscal year.

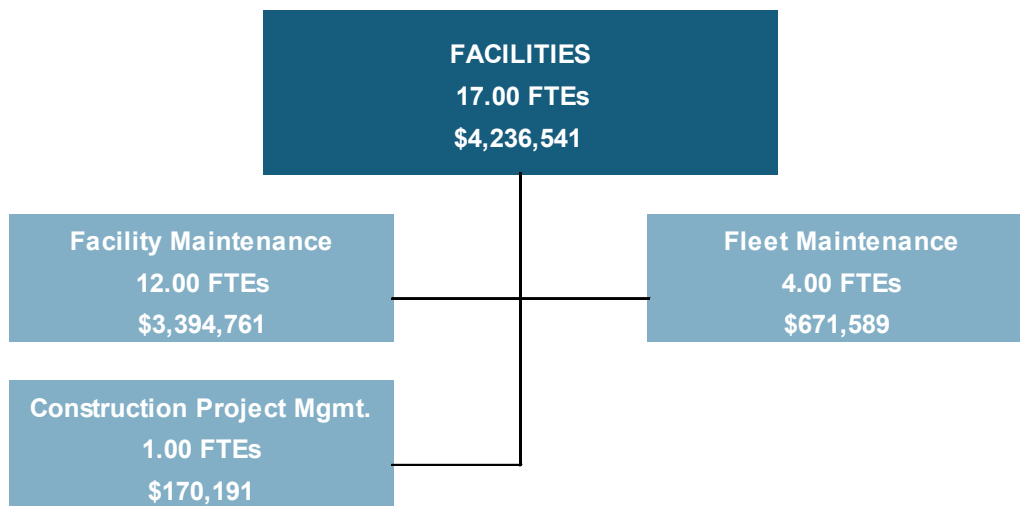


density development limits. The Water Resources Engineer will perform plan review and issue approval notifications where applicable within the County. Provide timely plan review services by reviewing 100 percent of all stormwater controls within 10 working days, thereby promoting Catawba County's economic development.			
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## LOCAL CODE COMPLIANCE

Fiscal Year 2022/23 Outcomes	Mid-Year FY 21/22	Actual FY 20/21	Actual FY 19/20
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.	Not on Target Due to COVID and staff vacancies	Achieved 372 new cases for investigation	New Outcome Fiscal Year 2020/21

# 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

	2020/21 Actual	2021/22 Current	2022/23 Requested	2022/23 Adopted	Percent Change
<b>Revenues</b>					
1/4 Cent Sales Tax	\$142,985	\$129,701	\$150,602	\$150,602	16.1%
Local	73,659	73,821	73,821	73,821	0.0%
Charges & Fees	1,107	2,500	2,500	2,500	0.0%
Miscellaneous	5,207	750	750	750	0.0%
General Fund	3,408,508	3,856,061	4,008,868	4,008,868	4.0%
<b>Total</b>	<b>\$3,631,466</b>	<b>\$4,062,833</b>	<b>\$4,236,541</b>	<b>\$4,236,541</b>	<b>4.3%</b>
<b>Expenses</b>					
Personal Services	\$1,179,400	\$1,246,850	\$1,398,488	\$1,398,488	12.2%
Supplies & Operations	2,414,447	2,770,983	2,793,053	2,793,053	0.8%
Capital	37,619	45,000	45,000	45,000	0.0%
<b>Total</b>	<b>\$3,631,466</b>	<b>\$4,062,833</b>	<b>\$4,236,541</b>	<b>\$4,236,541</b>	<b>4.3%</b>
<b>Expenses by Division</b>					
Fleet Maintenance	\$616,051	\$648,934	\$671,589	\$671,589	3.5%
General Maintenance	873,226	929,567	1,042,841	1,042,841	12.2%
County Buildings	2,011,507	2,346,675	2,351,920	2,351,920	0.2%
Construction Project Management	130,678	137,657	170,191	170,191	23.6%
<b>Total</b>	<b>\$3,631,462</b>	<b>\$4,062,833</b>	<b>\$4,236,541</b>	<b>\$4,236,541</b>	<b>4.3%</b>
<b>Employees</b>					
Permanent	17.00	17.00	17.00	17.00	0.0%
Hourly	0.00	0.00	0.00	0.00	0%
<b>Total</b>	<b>17.00</b>	<b>17.00</b>	<b>17.00</b>	<b>17.00</b>	<b>0.0%</b>

The budget includes increases related to planned salary and benefits changes, automotive parts, repair, jail maintenance cost increases, and a replacement of a Maintenance tractor.

# PERFORMANCE MEASUREMENT

## FLEET MAINTENANCE

Fiscal Year 2022/23 Outcomes	Mid-Year FY 21/22	Actual FY 20/21	Actual FY 19/20
<p>1. Provide the proper care and maintenance of vehicles by:</p> <p>a. Scheduling and completing 98 percent of all preventive maintenance services within two working days of the scheduled service, as evidenced by work orders.</p> <p>b. Scheduling, diagnosing, and affecting repairs on 97 percent of all County vehicles within three working days, as evidenced by work orders.</p>	On Target	Achieved	Achieved
<p>2. Provide roadside emergency service to County owned vehicles during normal working hours (8:00 a.m. – 5:00 p.m., Monday – Friday), by:</p> <p>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.</p> <p>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.</p>	<p>On Target</p> <p>a. 100%</p> <p>b. 100%</p>	<p>Achieved</p> <p>a. 100%</p> <p>b. 100%</p>	<p>Achieved</p> <p>a. 100%</p> <p>b. 100%</p>
<p>3. Provide 24 hours, 365 days a year, on call roadside emergency service to County-owned vehicles after normal working hours, by:</p> <p>a. Responding to and repairing or recovering 98 percent of in-County roadside emergencies within two hours of notification, as evidenced by work orders.</p> <p>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</p>	<p>On Target</p> <p>a. 100%</p> <p>b. 100%</p>	<p>Achieved</p> <p>a. 100%</p> <p>b. 100%</p>	<p>Achieved</p> <p>a. 100%</p> <p>b. 100%</p>
<p>4. Provide adequate tire, parts, and fuel inventories by:</p> <p>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</p>	On Target	<p>Achieved</p> <p>a. 100%</p> <p>b. 100%</p> <p>c. 100%</p>	<p>Achieved</p> <p>a. 100%</p> <p>b. 100%</p> <p>c. 100%</p>

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.			
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 2022/23 Outcomes	Mid-Year FY 21/22	Actual FY 20/21	Actual FY 19/20
1. Ninety-seven percent of emergency situations will be responded to within one hour after notification, as evidenced by work orders, emergency work orders, emergency HVAC requests, emergency electrical problems, and emergency plumbing problems.	On Target	Achieved	Achieved
2. Ninety-five percent of all telephone, electrical, and plumbing problems will be repaired within three working days of notification, as evidenced by work orders.	On Target	Achieved	Achieved
3. Ninety-eight percent of all routine maintenance and repairs will be completed within five working days, as evidenced by completed work orders.	On Target	Achieved	Achieved
4. Within 12 working days of notification, ninety-eight percent of all road sign damage will be repaired and new road signs will be installed.	On Target	Achieved	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

	2020/21 Actual	2021/22 Current	2022/23 Requested	2022/23 Adopted	Percent Change
<b>Revenues</b>					
1/4 Cent Sales Tax	\$376,117	\$0	\$0	\$0	0%
Local	237,193	0	0	0	0%
Contra Account	(237,193)	0	0	0	0%
General Fund	0	7,284,063	7,313,171	7,308,171	0.3%
<b>Total</b>	<b>\$376,117</b>	<b>\$7,284,063</b>	<b>\$7,313,171</b>	<b>\$7,308,171</b>	<b>0.3%</b>
<b>Expenses</b>					
Carolina Land & Lakes	\$10,000	\$10,000	\$10,000	\$10,000	0%
Carolinas Innovation Group Ci	0	2,680	0	0	0%
Chamber - Entrepreneur Support	7,500	7,500	7,500	7,500	0%
Chamber Of Commerce Tourism De	4,000	5,500	5,500	5,500	0%
Chamber-Veteran Recruitment	6,000	6,000	6,000	6,000	0%
Convention And Visitors Bureau	20,000	20,000	25,000	20,000	0%
Economic Development Commissio	340,082	350,246	363,036	363,036	0%
EDC - Apple	4,970,048	5,087,444	5,177,934	5,177,934	0%
EDC - Axjo AB	14,023	31,913	31,913	31,913	0%
EDC - Bed, Bath & Beyond	43,631	48,963	48,963	48,963	0%
EDC - Corning	321,972	547,688	507,236	507,236	0%
EDC - DAE Systems	12,526	27,950	20,858	20,858	0%
EDC-Design Foundry	0	6,276	7,282	7,282	0%
EDC-GKN Driveline Maiden	772,930	671,371	502,598	502,598	0%
EDC - GKN Sinter Metals	0	0	0	0	0%
EDC - People's Bank	4,678	10,063	0	0	0%
EDC - Prysmian Cables & System	0	268,755	268,755	268,755	0%
EDC-Room & Board, Inc.	37,001	37,001	0	0	0%
EDC - Star Snax	0	16,675	0	0	0%
EDC - Substance Inc.	0	7,887	0	0	0%
EDC - Transportation Insight	0	0	0	0	0%
EDC - Euromarket Design Inc	0	0	110,688	110,688	0%
EDC - TC Corriher Implement	0	0	44,160	44,160	0%
EDC - Cataler	0	0	73,370	73,370	0%
EDC - Sherrills Furniture	0	0	11,000	11,000	0%
Group Support	0	0	0	0	0%
Marketing	71,566	0	0	0	0%
NC Wildlife Commission	6,000	6,000	6,000	6,000	0%
Other Contractual Services	0	0	0	0	0%
Principal	540,796	0	0	0	0%
Interest Expense	10,816	0	0	0	0%
Wpcog - Dues	68,953	70,221	70,808	70,808	0%
WPCOG Growth Estimation Model	0	29,900	0	0	0%
WPCOG-Water Resources Committe	13,523	13,530	14,070	14,070	0%
Sister Cities	500	500	500	500	0%
<b>Total</b>	<b>\$7,276,545</b>	<b>\$7,284,063</b>	<b>\$7,313,171</b>	<b>\$7,308,171</b>	<b>0.3%</b>

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

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.

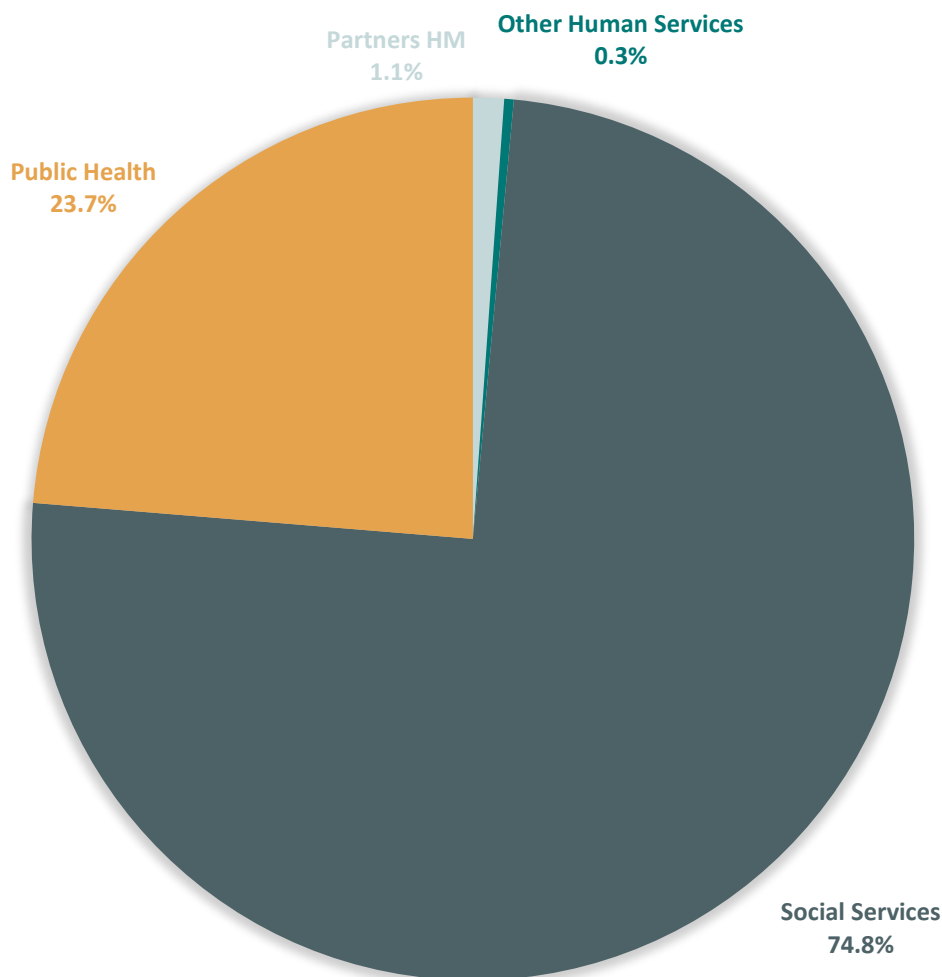
Funding for the Beaver Management program is maintained. The program helps landowners in dealing with beavers, which can be very destructive. Services are available to DOT in all 100 counties and are available to landowners, local governments, soil and water conservation districts, and others in the 49 counties that pay at least the base level participation fee of \$6,000.

Funding for the Western Piedmont Council of Governments decreased due to the update of the Growth Estimation Model in Fiscal Year 2021/22.

# HUMAN SERVICES

The Human Services' budget of \$57,308,329 is 19.4 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 \$42,877,400 support human needs, and Public Health is projected to expend \$13,580,929 for delivery and assurance of public health services. Other Human Resources include the Medical Examiner and is funded at \$200,000 this fiscal year. \$650,000 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, Cleveland, Gaston, Iredell, Lincoln, Rutherford, Surry, Yadkin, Stanly, Union, Davie, Forsyth, and Cabarrus 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

	2020/21 Actual	2021/22 Current	2022/23 Requested	2022/23 Adopted	Percent Change
<b>Revenues</b>					
ABC 5 Cents Per Bottle	\$71,153	\$55,500	\$55,500	\$55,500	0.0%
ABC Profits	114,287	70,000	70,000	70,000	0.0%
General Fund	487,713	524,500	524,500	524,500	0.0%
<b>Total</b>	<b>\$673,153</b>	<b>\$650,000</b>	<b>\$650,000</b>	<b>\$650,000</b>	<b>0.0%</b>
<b>Expenses</b>					
Mental Health Services	\$525,000	\$525,000	\$525,000	\$525,000	0.0%
Mental Health ABC Board Contract	148,153	125,000	125,000	125,000	0.0%
<b>Total</b>	<b>\$673,153</b>	<b>\$650,000</b>	<b>\$650,000</b>	<b>\$650,000</b>	<b>0.0%</b>

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 \$125,500 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

SOCIAL SERVICES 395.40 FTEs \$42,475,900	
Administration 17.35 FTEs \$4,177,045	Family & Children's Services 186.05 FTEs \$14,417,096
Public Assistance 70.50 FTEs \$4,799,671	Adult Services 69.70 FTEs \$6,261,871
Family N.E.T. 5.5 FTEs \$1,375,487	Child Support Services 23.00 FTEs \$1,901,669
Group Homes 0.00 FTEs \$0	CQI Improvement 12.00 FTEs \$907,217
Work First 5.00 FTEs \$2,032,135	Children's Purchase of Services \$5,085,246
Public Assistance Payments \$1,023,665	General Assistance \$381,000

## 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

	2020/21 Actual	2021/22 Current	2022/23 Requested	2022/23 Adopted	Percent Change
<b>Revenues</b>					
Federal	\$13,896,606	\$14,182,525	\$15,687,195	\$15,687,195	10.6%
State	2,489,873	2,404,621	2,604,785	2,604,785	8.3%
Federal & State	4,785,757	4,839,637	4,835,434	4,835,434	-0.1%
Local	1,516,905	1,522,984	908,536	908,536	-40.3%
Charges & Fees	95,339	108,100	110,650	110,650	2.4%
Miscellaneous	166,613	357,230	357,230	357,230	0.0%
Transfers In	0	0	0	0	0%
Special Contingency	0	1,200,000	1,200,000	1,200,000	0.0%
General Fund	11,353,055	14,255,933	16,772,070	16,772,070	17.6%
<b>Total</b>	<b>\$34,304,148</b>	<b>\$38,871,030</b>	<b>\$42,475,900</b>	<b>\$42,475,900</b>	<b>9.3%</b>
<b>Expenses</b>					
Personal Services	\$24,531,932	\$26,095,506	\$29,467,574	\$29,467,574	12.9%
Supplies & Operations	9,675,106	11,520,524	11,714,930	11,714,930	1.7%
Capital	96,114	55,000	93,396	93,396	69.8%
Special Contingency	0	1,200,000	1,200,000	1,200,000	0.0%
<b>Total</b>	<b>\$34,303,152</b>	<b>\$38,871,030</b>	<b>\$42,475,900</b>	<b>\$42,475,900</b>	<b>9.3%</b>
<b>Expenses by Division</b>					
Administration	\$2,245,456	\$3,967,594	\$4,177,045	\$4,177,045	5.3%
CQI-Quality Team	748,862	870,308	907,217	\$907,217	4.2%
Family & Childrens Services	12,335,769	13,256,505	14,417,096	\$14,417,096	8.8%
Family Net	1,117,886	1,202,008	1,375,487	\$1,375,487	14.4%
Work First	1,472,259	1,719,115	2,032,135	\$2,032,135	18.2%
Group Homes	314,237	0	0	\$0	0%
Adult Services	4,974,841	5,612,358	6,261,871	\$6,261,871	11.6%
Public Assistance	3,799,365	4,000,862	4,799,671	\$4,799,671	20.0%
Child Support	1,617,469	1,733,869	1,901,669	\$1,901,669	9.7%
General Assistance	189,217	381,000	381,000	\$381,000	0.0%
Public Assistance Payments	798,968	1,017,165	1,023,665	\$1,023,665	0.6%
Children's Purchase of Service	4,404,466	5,110,246	5,085,246	\$5,085,246	-0.5%
CSBG CARES Act	284,357	0	113,798	113,798	0%
<b>Total</b>	<b>\$34,303,152</b>	<b>\$38,871,030</b>	<b>\$42,475,900</b>	<b>\$42,475,900</b>	<b>9.3%</b>
<b>Employees</b>					
Permanent	400.90	395.40	395.40	395.40	0.0%
Hourly	5.29	6.47	7.84	7.84	21.2%
<b>Total</b>	<b>406.19</b>	<b>401.87</b>	<b>403.24</b>	<b>403.24</b>	<b>0.3%</b>

Outcome Achievements				
Fiscal Year	Total Outcomes	Achieved	Not Achieved	Success Rate
2020/21	49	46	3	94%
2019/20	53	51	2	96%
2018/19	41	38	2	93%
2017/18	49	49	0	100%
2016/17	57	56	1	98%

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.

## PERFORMANCE MEASUREMENT

### ADMINISTRATION

Fiscal Year 2022/23 Outcomes	Mid-Year FY 21/22	Actual FY 20/21	Actual FY 19/20
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 \$63,969	Achieved \$105,598 of financial or time savings.	Achieved \$130,924 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%		New outcome in Fiscal Year 2020/21
3. 50% (280/400) of Social Services staff will participate in a Diversity Awareness event.	Not on Target 7%	Achieved 108%	Achieved 66%
4. 80% 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 93%	Achieved 93%

### CQI QUALITY TEAM

Fiscal Year 2022/23 Outcomes	Mid-Year FY 21/22	Actual FY 20/21	Actual FY 19/20
1. The Program Integrity Unit will investigate known and suspected overpayment situations, causing referral for prosecution and/or collections of state, county and federal funds to reach \$95,000.	Not On Target \$35,734.98 negatively impacted by COVID-19	Not Achieved \$84,695.76 negatively impacted by COVID-19.	Achieved \$384,799

2. Quality and Training staff will complete a minimum of 250 second party reviews per quarter on all Economic Services case actions to include, applications, recertifications, changes, terminations, denials, and targeted reviews.	On Target 559 completed	Achieved 1,738	New outcome in Fiscal Year 2020/21
3. 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 2022/23 Outcomes	Mid-Year FY 21/22	Actual FY 20/21	Actual FY 19/20
1. 90% 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 98%	New outcome in Fiscal Year 2021/22	
2. The County will initiate 83% of all screened in reports within required timeframes. (MOU)	On Target 83%	Achieved 86%	Achieved 85%
3. 95% of all In-Home cases that are open for 150 days or more will have had a formal staffing prior to day 150 to discuss case trajectory to prevent cases from being open for 180 days or more without a petition being filed.	Not on Target 85%	New outcome in Fiscal Year 2021/22	
4. For all children who were victims of maltreatment during a 12-month period, no more than 11.1% received a subsequent finding of maltreatment. (MOU)	Not on Target 14%	New outcome in Fiscal Year 2021/22	

### CHILDREN'S DAY CARE

Fiscal Year 2022/23 Outcomes	Mid-Year FY 21/22	Actual FY 20/21	Actual FY 19/20
The County will process 95% of Child Care Subsidy applications within 30 calendar days of the application date.	On Target 99%	Achieved 99%	Achieved 100%



## PREVENTION

Fiscal Year 2022/23 Outcomes	Mid-Year FY 21/22	Actual FY 20/21	Actual FY 19/20
1. 95% (180 of 200) of students seen by ACE school social workers for specific needs will have needs satisfactorily met within 15 school days of referral date, as determined by referral date and progress note. (ACE)	On Target 100%	Achieved 100%	Achieved 100%

## FC TEAMS/FAMILY PRESERVATION

Fiscal Year 2022/23 Outcomes	Mid-Year FY 21/22	Actual FY 20/21	Actual FY 19/20
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 99%	Achieved 100%
2. The County will ensure that 95% (3,900 of 4,200 visits) of all foster youth have face-to-face visits by the social worker each month. (MOU)	On Target 98%	Achieved 98%	Achieved 99%
3. 98% (140 of 147) of school age children in foster care will participate in at least one developmentally appropriate social/athletic/cultural/employment/spiritual activity. (Foster Care)	On Target 100%	Achieved 99%	Achieved 99%
4. Visitation Team members will average 25 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 32 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 97%	Achieved 96%	Achieved 100%
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 93%	Achieved 96%
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%	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 FY-22.	On Target 26%	Achieved	New Board Outcome Fiscal Year 2020/21

9. License 5 new kinship families during FY 2021-2022.	Achieved 8 new families	New Board Outcome Fiscal Year 2021/22
10. License 8 new foster (non-kinship, non-adoptive) families during FY 2021-2022.	On target 4 newly Licensed Foster Families	New Board Outcome Fiscal Year 2021/22

## TEEN UP/HEART

Fiscal Year 2022/23 Outcomes	Mid-Year FY 21/22	Actual FY 20/21	Actual FY 19/20
1. 80% (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)	On Target	Achieved 100%	Achieved 99%

## POST ADOPTION STATE REGIONAL G

Fiscal Year 2022/23 Outcomes	Mid-Year FY 21/22	Actual FY 20/21	Actual FY 19/20
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 87%	Achieved 91%	Achieved 92%

## FAMILYNET ADMINISTRATION

Fiscal Year 2022/23 Outcomes	Mid-Year FY 21/22	Actual FY 20/21	Actual FY 19/20
1. 80% (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 90%	Achieved 100%	Achieved 93%
2. 92% (183 of 200) of children served by clinicians will demonstrate improvement (at least a 10 point decrease) in at least one domain on the Child and Adolescent Functional Assessment Scale (CAFAS) after six months or upon completion of treatment. (Clinical Services/Outpatient)	On Target 95%	Achieved 94%	Achieved 94%
3. 93% (25 of 27) of children ages 2-5 years who complete services with the Clinical Specialists will demonstrate attachment, initiative and self-control as indicated by an increase in the total protective factors score as measured by the Devereux Early Childhood Assessment, 2nd Edition. (Early Childhood Support Team)	On Target 100%	Achieved 100%	Achieved 100%

4. 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 2021-2022 will provide a "Safe Place" (physically within the setting) for children in their classroom to explore the relationship between emotional and physical safety and attain knowledge about practices that support emotional safety.	On Target	No Data to Report due to COVID-19	No Data to Report
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## WORK FIRST

Fiscal Year 2022/23 Outcomes	Mid-Year FY 21/22	Actual FY 20/21	Actual FY 19/20
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 99%
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 97%	Achieved 99%

## ADULT SERVICES

Fiscal Year 2022/23 Outcomes	Mid-Year FY 21/22	Actual FY 20/21	Actual FY 19/20
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 98%	Achieved	Achieved 98%
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. 93% (56 of 60) of vulnerable adults, who have a finding of abuse, neglect or exploitation, with services mobilized to remedy mistreatment, will not experience a repeat finding of mistreatment, within 6 months of a finding. (Adult Protective Services/Guardianship)	On Target 100%	Achieved 100%	Achieved 100%
4. 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 99.7%	Achieved 99%
5. The County will complete 85% of APS evaluations involving allegations of	On Target 100%	Achieved 100%	Achieved 100%

exploitations within 45 days of the report. (MOU)			
6. 112,000 nutritious meals will be served by the Senior Nutrition Program to eligible Catawba County citizens age 60 years or older. (Senior Nutrition/In-Home)	<b>Not on Target</b> 52,236 meals	<b>Achieved</b> 120,231	<b>Achieved</b> 124,463
7. The County will achieve 67% of current child support paid. (MOU)	<b>On Target</b> 68.79%	<b>Not Achieved</b> 68.88% Negatively impacted by COVID-19	<b>Achieved</b> 69%
8. The County will achieve 86% of child support cases that are under an order. (MOU)	<b>On Target</b> 91.86%	New Board Outcome Fiscal Year 2021/22	
9. The County will achieve 94% of paternities established for children born out of wedlock. (MOU)	<b>On Target</b> 95.99%	<b>Achieved</b> 99.55%	<b>Achieved</b> 99%
10. The County will achieve 60% of cases that received a payment towards arrears. (MOU)	<b>On Target</b> 61.28%	New Board Outcome Fiscal Year 2021/22	
11. The County will meet 94% of its annual goal of total child support collections.	<b>On Target</b> 47.22%	<b>Achieved</b> 103.64%	<b>Achieved</b> 100%

## MEDICAID ADMINISTRATION

Fiscal Year 2022/23 Outcomes	Mid-Year FY 21/22	Actual FY 20/21	Actual FY 19/20
1. Family Medicaid applications will be processed in an average of 19 days compared to the state's requirement to process within 45 days.	<b>Not on Target</b> 21 days	<b>Achieved</b> 18 days	<b>Achieved</b> 19 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.	<b>On Target</b> 99%	<b>Achieved</b> 98%	<b>Achieved</b> 98%
3. 97% (557 of 575) of cases reviewed by internal quality control review will assure that families are receiving the correct benefits.	<b>On Target</b> 97.8%	<b>Achieved</b> 97%	<b>Achieved</b> 97%
4. The County will process 85% of Special Assistance for the Aged (SAA) applications within 45 calendar days of the application date. (MOU)	<b>On Target</b> 96.5%	<b>Achieved</b> 95%	<b>Achieved</b> 95%
5. The County will process 85% of Special Assistance for the Disabled (SAD) applications within 60 calendar days of the application date. (MOU)	<b>On Target</b> 96.5%	<b>Achieved</b> 93%	<b>Achieved</b> 94%

## NUTRITION

Fiscal Year 2022/23 Outcomes	Mid-Year FY 21/22	Actual FY 20/21	Actual FY 19/20
1. The County will process 95% of regular FNS applications within 25 days from the date of the application. (MOU)	<b>On Target</b> 99.47%	<b>Achieved</b> 98.74% processed in an average of 5.54 days	<b>Achieved</b> 99% processed in an average of 6.58 days

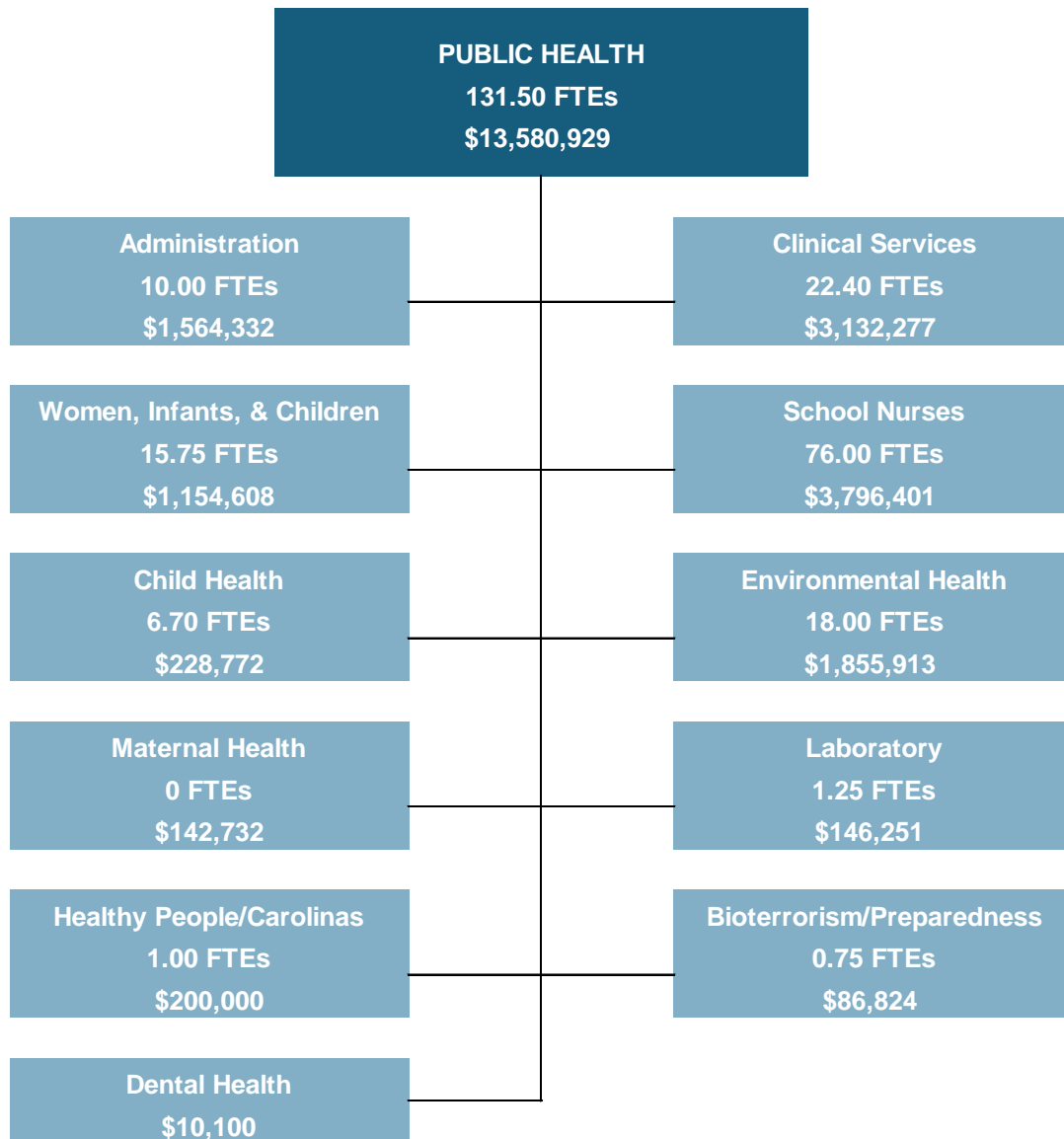
2. The County will process 95% of expedited FNS applications timely (within 4 calendar days). (MOU)	On Target 99.45%	Achieved 99% processed in an average of 1 day	Achieved 99% processed in an average of 1 day
3. The County will ensure that 95% of FNS recertifications are processed on time, each month. (MOU)	On Target 99.85%	Achieved 99.77%	Achieved 100%
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 3.5 work day average	Achieved 100% average of 4.41 days	New Board Outcome Fiscal Year 2020/21

## PUBLIC ASSISTANCE ADMINISTRATION

Fiscal Year 2022/23 Outcomes	Mid-Year FY 21/22	Actual FY 20/21	Actual FY 19/20
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 97%	Achieved 99%
2. The County will process 95% of all Crisis Intervention Program (CIP) applications within two (2) business days of the application date for applicants who have a heat or cooling source. (MOU)	On Target 99%	Achieved 99%	Achieved 100%

# PUBLIC HEALTH

## DEPARTMENT DESCRIPTION



### ADMINISTRATION

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

## **ENVIRONMENTAL HEALTH**

To assure a safe and 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 Obstetric Care Management (OBCM) 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 Coordination for Children (CC4C)**

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 Care Coordination for Children (CC4C) 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

	2020/21 Actual	2021/22 Current	2022/23 Requested	2022/23 Adopted	Percent Change
<b>Revenues</b>					
Federal	\$1,159,968	\$464,949	\$93,465	\$93,465	-79.9%
State	1,230,844	1,226,705	3,102,533	3,102,533	152.9%
Federal & State	1,407,450	1,307,130	1,307,130	1,307,130	0.0%
Local	950,859	843,816	843,816	843,816	0.0%
Charges & Fees	743,307	1,206,400	1,266,400	1,266,400	5.0%
Miscellaneous	10,945	16,720	16,720	16,720	0.0%
From Hospital Reserve	500,000	500,000	500,000	500,000	0.0%
Special Contingency	0	300,000	300,000	300,000	0.0%
Fund Balance	0	186,561	200,000	200,000	7.2%
General Fund	3,822,768	4,618,422	5,950,865	5,950,865	28.9%
<b>Total</b>	<b>\$9,826,141</b>	<b>\$10,670,703</b>	<b>\$13,580,929</b>	<b>\$13,580,929</b>	<b>27.3%</b>
<b>Expenses</b>					
Personal Services	\$8,250,096	\$8,869,921	\$11,112,508	\$11,112,508	25.3%
Supplies & Operations	1,576,050	1,500,782	2,168,421	2,168,421	44.5%
Capital	0	0	0	0	0.0%
Special Contingency	0	300,000	300,000	300,000	0.0%
<b>Total</b>	<b>\$9,826,146</b>	<b>\$10,670,703</b>	<b>\$13,580,929</b>	<b>\$13,580,929</b>	<b>27.3%</b>
<b>Expenses by Division</b>					
Administration	\$936,840	\$1,282,810	\$1,564,332	\$1,564,332	21.9%
Environmental Health	1,429,133	1,575,574	1,855,913	1,855,913	17.8%
Maternal Health	141,430	142,732	142,732	142,732	0.0%
Pregnancy care Management	375,340	408,036	435,675	435,675	6.8%
Laboratory	118,877	133,748	146,251	146,251	9.3%
Child Health	203,670	204,911	228,772	228,772	11.6%
Care Coordination for Children	373,189	397,974	445,367	445,367	11.9%
School Nurses	2,028,243	2,437,591	3,796,401	3,796,401	55.7%
Dental Health	9,623	10,100	10,100	10,100	0.0%
Bioterrorism/Preparedness	73,018	77,508	86,824	86,824	12.0%
OBCM Grant	69,606	80,635	90,302	90,302	12.0%
Healthy People/Carolinas	79,573	186,561	200,000	200,000	7.2%
Health Promotion & Strategy	476,062	382,214	291,375	291,375	-23.8%
Clinical Services	2,552,160	2,285,587	3,132,277	3,132,277	37.0%
WIC	959,382	1,064,722	1,154,608	1,154,608	8.4%
<b>Total</b>	<b>\$9,826,146</b>	<b>\$10,670,703</b>	<b>\$13,580,929</b>	<b>\$13,580,929</b>	<b>27.3%</b>
<b>Employees</b>					
Permanent	105.50	112.50	131.50	131.50	16.9%
Hourly	5.24	6.62	6.17	6.17	-6.8%
<b>Total</b>	<b>110.74</b>	<b>119.12</b>	<b>137.67</b>	<b>137.67</b>	<b>15.6%</b>

The budget includes one new School Charge Nurse and an Environmental Health Technician to address increasing on-site inspection demands. Additionally, the budget continues funding for 17 of 50 temporary time limited positions approved during Fiscal Year 2021/22 through state funding: 15 School Health Assistants and 2 Community Health Workers. Additionally, the Public

Information Officer position moved from Health Promotion & Strategy to Administration to better align with responsibilities.

## PERFORMANCE MEASUREMENT

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

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 2022/23 Outcomes	Mid-Year FY 21/22	Actual FY 20/21	Actual FY 19/20
1. 90% of children (ages 0-5) who are placed in Catawba County's custody are seen by their pediatrician within the recommended timeframes per Fostering Perspectives.	On target 100%	Achieved 100%	Achieved 100%
2. 80% of clients served through CMHRP and CMARC not already enrolled in WIC will be contacted for WIC services.	On target 100%	Achieved 96%	Achieved 84%
3. 90% of adult WIC participants, 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 99%	Achieved 98%	Achieved 94% (previous goal of 85%)
4. 100% of identified violations related to the child care center's safe sleep policy will receive appropriate technical assistance by the ECST nurse."	Not on target No visitation were observed due to COVID-19	Not Achieved No visitation were observed due to COVID-19.	New Outcome Fiscal Year 2020/21

### GOAL 2 – PROMOTE A CULTURE OF WELLNESS IN CATAWBA COUNTY BY SUPPORTING COMMUNITIES AND PARTNERSHIPS

In 2018, community members reviewed primary and secondary data to identify health priorities for the 2019 – 2022 Community Health Assessment. Prioritizing behavioral health, healthy foods and healthy weight, and preventing chronic disease in our community creates an inclusive and cross-cutting platform for a diverse set of stakeholders, resources, and target populations with different needs, interests, and perspectives. Focusing on these priorities along with the social determinants of health not only positively impacts health behaviors and morbidity and mortality related to disease, but overall wellbeing and quality of life as well.

Fiscal Year 2022/23 Outcomes	Mid-Year FY 21/22	Actual FY 20/21	Actual FY 19/20
5. 60% of employees will demonstrate a knowledge of identified health priorities from the Community Health Assessment by the end of the year.	Data to be reported at end of year	Achieved 71%	New Outcome Fiscal Year 2020/21
6. 65% of staff will participate in a health equity training.	New outcome		

### GOAL 3 – STRENGTHEN CORE PUBLIC HEALTH FUNCTIONS TO PROTECT HEATH AND ENSURE THE SAFETY OF THE COMMUNITY

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

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

Fiscal Year 2022/23 Outcomes	Mid-Year FY 21/22	Actual FY 20/21	Actual FY 19/20
7. 85% of reviewed onsite well and septic permits will require no revisions.	On target 87%	Achieved 85%	Achieved 88%
8. To promote the prevention of communicable disease, 85% of Adult Health patients identified as having an elevated risk for exposure to hepatitis A and/or hepatitis B will be referred for appropriate vaccination.	On target 100%	Achieved 100%	Achieved 86%
9. The male family planning program will provide services to 50% more patients than the 2021-2022 fiscal year.	New Outcome		
10. To ensure compliance with NC immunization requirements and to continue efforts to prevent pertussis and other vaccine preventable diseases in our community, 85% of eligible seventh grade students will receive a Tdap booster and Meningococcal vaccine by the first day of school.	Achieved 85%	Achieved 88%	Achieved 88%
11. 75% of FLI field assessments and file reviews of routine inspections will meet the state standard of "acceptable"(>85%).	On target 100%	Achieved 100%	New Outcome Fiscal Year 2020/21
12. 85% of patients who begin treatment for latent TB will complete treatment within the recommended time frame.	On target 100%	Achieved 100%	New Outcome Fiscal Year 2020/21

# 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

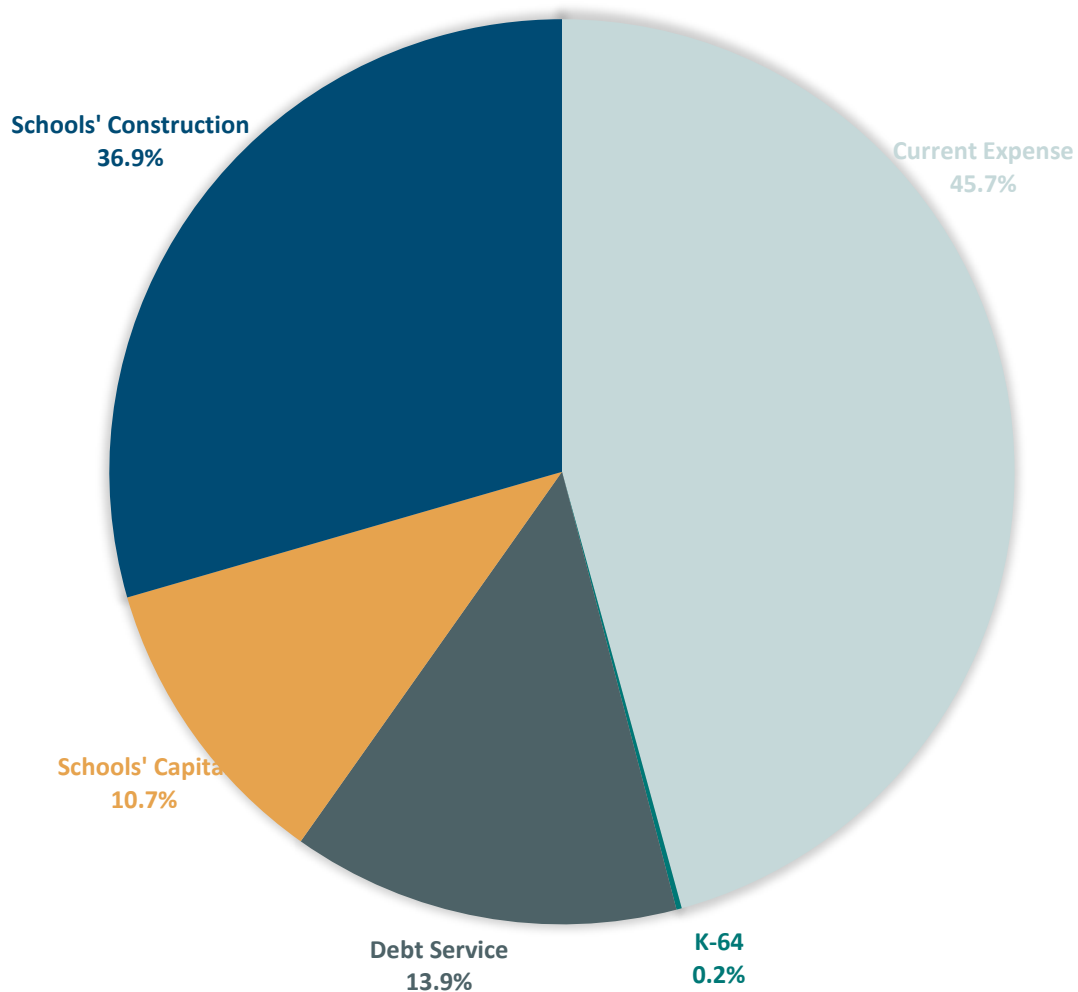
Organization: 510050

	2020/21 Actual	2021/22 Current	2022/23 Requested	2022/23 Adopted	Percent Change
<b>Revenues</b>					
General Fund	\$178,500	\$200,000	\$200,000	\$200,000	0.0%
<b>Total</b>	<b>\$178,500</b>	<b>\$200,000</b>	<b>\$200,000</b>	<b>\$200,000</b>	<b>0.0%</b>
<b>Expenses</b>					
Medical Examiner	\$178,500	\$200,000	\$200,000	\$200,000	0.0%
<b>Total</b>	<b>\$178,500</b>	<b>\$200,000</b>	<b>\$200,000</b>	<b>\$200,000</b>	<b>0.0%</b>



# EDUCATION

The County has budgeted \$104,696,541 or 35.5 percent of the total budget for education expense. This includes \$47,347,916 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 \$42,122,914. The Debt Service amount for education is \$14,511,270. Public education is a major responsibility of County government. Additionally, the budget includes \$514,441 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 how to spend 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

	2020/21 Actual	2021/22 Current	2022/23 Requested	2022/23 Adopted	Percent Change
<b>Revenues</b>					
1st 1/2% Sales Tax	\$6,156,656	\$5,656,900	\$6,490,000	\$6,490,000	14.7%
1st 1/2% Sales Tax - Food	777,883	709,600	820,000	\$820,000	15.6%
1/4 Cent Sales Tax	548,301	493,700	580,000	\$580,000	17.5%
General Fund	38,651,908	40,169,574	41,284,978	40,757,916	1.5%
<b>Total</b>	<b>\$46,134,748</b>	<b>\$47,029,774</b>	<b>\$49,174,978</b>	<b>\$48,647,916</b>	<b>3.4%</b>
<b>Expenses</b>					
<b>Public Schools</b>					
Catawba County Schools	\$27,817,698	\$28,467,734	\$29,957,291	\$29,631,129	4.1%
Hickory Public Schools	\$7,162,474	\$7,211,778	\$7,211,778	\$7,293,729	1.1%
Newton-Conover City Schools	\$5,111,576	\$5,212,402	\$5,679,679	\$5,415,873	3.9%
<b>Subtotal</b>	<b>\$40,091,748</b>	<b>\$40,891,914</b>	<b>\$42,848,748</b>	<b>\$42,340,731</b>	<b>3.5%</b>
<b>Catawba Valley Community College</b>					
Catawba Valley Community College	<b>\$4,743,000</b>	<b>\$4,837,860</b>	<b>\$5,026,230</b>	<b>\$5,007,185</b>	<b>3.5%</b>
<b>K-64</b>					
5-year Commitment 1 to 1	\$1,300,000	\$1,300,000	\$0	\$0	0%
CVCC Scholars Program	\$0	\$0	\$1,300,000	\$200,000	0%
Transfer to Schools Capital (Chromebook Replacement)	\$0	\$0	\$0	\$1,100,000	0%
<b>Subtotal</b>	<b>\$1,300,000</b>	<b>\$1,300,000</b>	<b>\$1,300,000</b>	<b>\$1,300,000</b>	<b>0.0%</b>
<b>Grand Total</b>	<b>\$46,134,748</b>	<b>\$47,029,774</b>	<b>\$49,174,978</b>	<b>\$48,647,916</b>	<b>3.4%</b>



## Pupil Allocation

	Catawba	Hickory	Newton-Conover	Total
<b>Per Pupil</b>				
Average Daily Membership (ADM)	15,653	3,853	2,861	22,367
ADM Change from Prior Fiscal Year	(180)	(158)	(38)	(376)
Per Pupil Funding Increase	\$95	\$95	\$95	\$95
<b>Funding Change</b>	<b>1,163,395</b>	<b>81,951</b>	<b>203,471</b>	<b>\$1,448,817</b>
<i>% Change</i>	4.1%	1.1%	3.9%	3.5%
County Base	\$1,686	\$1,686	\$1,686	\$1,686
Teacher Supplement	59	59	59	59
Technology	86	86	86	86
Available for Joint School Programs	62	62	62	62
<b>County Per Pupil Total</b>	<b>\$1,893</b>	<b>\$1,893</b>	<b>\$1,893</b>	<b>\$1,893</b>
Fines & Forfeitures (Fund 292)	23	23	23	23
School Fund Balance	7	7	7	7
<b>Total Per Pupil</b>	<b>\$1,923</b>	<b>\$1,923</b>	<b>\$1,923</b>	<b>\$1,923</b>
<b>Total</b>				
County Base	\$26,390,958	\$6,496,158	\$4,823,646	\$37,710,762
Teacher Supplement	923,527	227,327	168,799	1,319,653
Technology	1,346,158	331,358	246,046	1,923,562
Available for Joint School Programs	970,486	238,886	177,382	1,386,754
<b>County Total</b>	<b>\$29,631,129</b>	<b>\$7,293,729</b>	<b>\$5,415,873</b>	<b>\$42,340,731</b>
Fines & Forfeitures (Fund 292)	360,019	88,619	65,803	514,441
School Fund Balance	109,571	26,971	20,027	156,569
<b>Total</b>	<b>\$30,100,719</b>	<b>\$7,409,319</b>	<b>\$5,501,703</b>	<b>\$43,011,741</b>

The budget includes increased operating funding for public schools and CVCC of \$1,618,142 or 3.4 percent.

A \$95 per pupil increase (5.3%) is included for public schools in current expense funding, resulting in a per-pupil rate of \$1,893 and a total funding increase of \$1,448,817 or 3.5 percent.

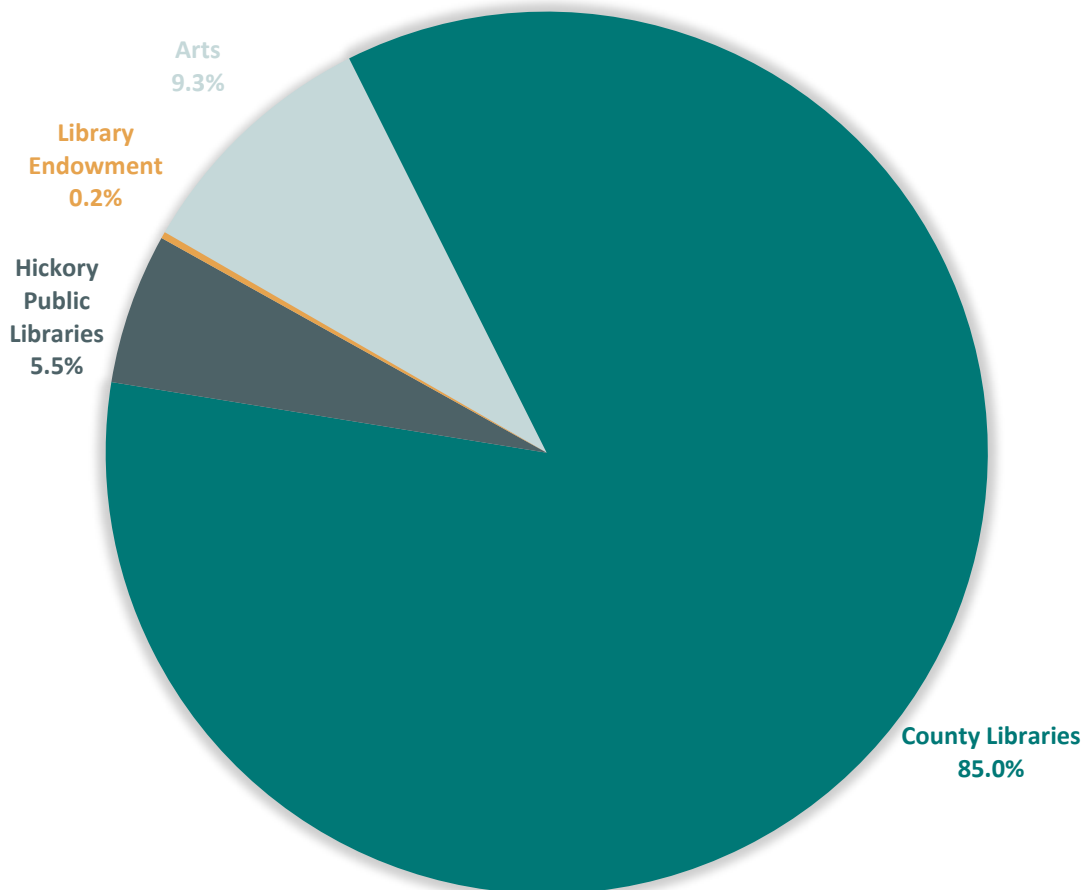
A \$169,325 or 3.5 percent operating increase is included for CVCC current expense.

The budget also provides \$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.

# CULTURE

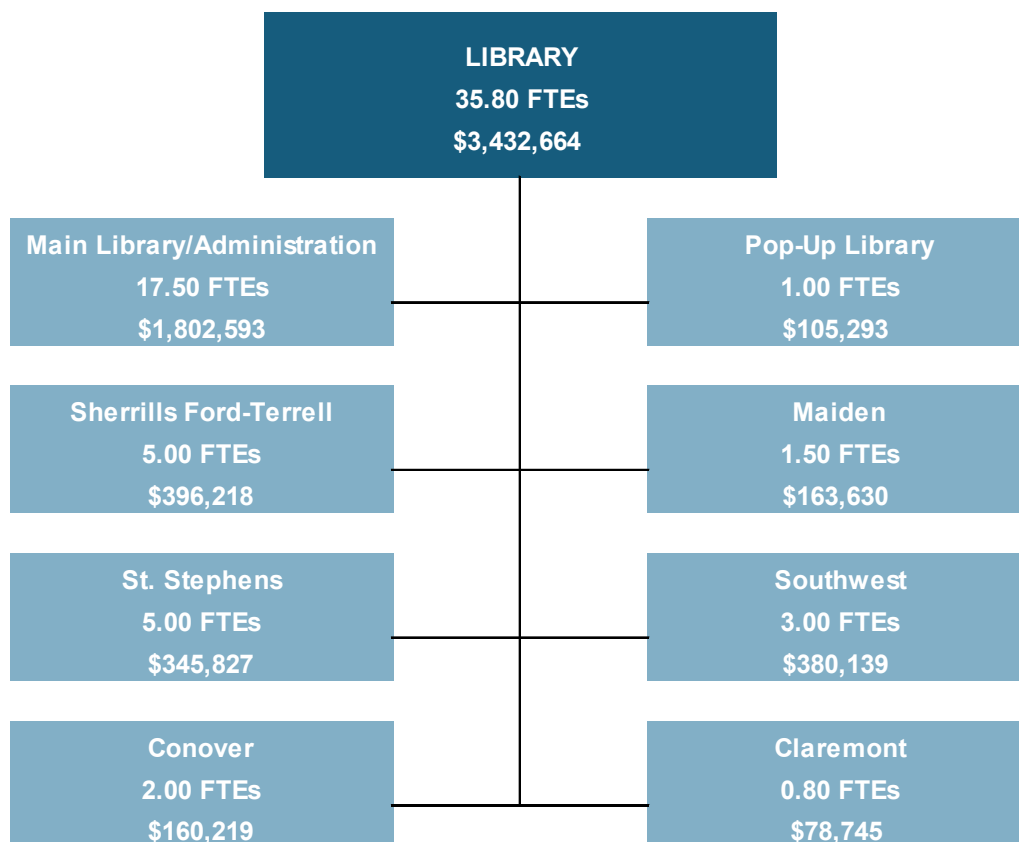
This function is composed of the County Library system, the Catawba County Historical Association, Catawba County Council for the Arts, Salt Block, Newton-Conover Auditorium, and Hickory Public Libraries. The Main Library is located in Newton with branch facilities in the Maiden, Sherrills Ford, St. Stephens, Mountain View, Conover, and Claremont areas, as well as a mobile library that operates Countywide. This function's budget is \$4,158,274 or 1.4 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 \$4,048,274.





# 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

	2020/21 Actual	2021/22 Current	2022/23 Requested	2022/23 Adopted	Percent Change
<b>Revenues</b>					
Federal	\$0	\$0	\$0	\$0	0.0%
State	220,273	148,533	148,049	148,049	-0.3%
Local	61,188	60,500	61,800	61,800	2.1%
Charges & Fees	29,197	26,950	30,880	30,880	14.6%
Miscellaneous	8,430	1,710	1,710	1,710	0.0%
General Fund	2,565,701	2,925,504	3,190,225	3,190,225	9.0%
<b>Total</b>	<b>\$2,884,789</b>	<b>\$3,163,197</b>	<b>\$3,432,664</b>	<b>\$3,432,664</b>	<b>8.5%</b>
<b>Expenses</b>					
Personal Services	\$2,158,099	\$2,398,708	\$2,680,915	\$2,680,915	11.8%
Supplies & Operations	726,690	764,489	751,749	751,749	-1.7%
Capital	0	0	0	0	0.0%
<b>Total</b>	<b>\$2,884,789</b>	<b>\$3,163,197</b>	<b>\$3,432,664</b>	<b>\$3,432,664</b>	<b>8.5%</b>
<b>Expenses by Division</b>					
Main Library/Admin.	\$1,563,464	\$1,668,164	\$1,802,593	\$1,802,593	8.1%
Pop-Up Library	76,374	98,367	105,293	105,293	7%
Sherrills Ford - Terrell	330,126	361,834	396,218	396,218	9.5%
Maiden	117,042	126,641	163,630	163,630	29.2%
St. Stephens	330,553	383,045	345,827	345,827	-9.7%
Southwest	280,861	308,544	380,139	380,139	23.2%
Conover	121,563	145,843	160,219	160,219	9.9%
Claremont	64,806	70,759	78,745	78,745	11.3%
<b>Total</b>	<b>\$2,884,789</b>	<b>\$3,163,197</b>	<b>\$3,432,664</b>	<b>\$3,432,664</b>	<b>8.5%</b>
<b>Employees</b>					
Permanent	35.80	35.80	35.80	35.80	0.0%
Hourly	1.76	2.29	2.29	2.29	0.0%
<b>Total</b>	<b>37.56</b>	<b>38.09</b>	<b>38.09</b>	<b>38.09</b>	<b>0.0%</b>

Outcome Achievements				
Fiscal Year	Total Outcomes	Achieved	Not Achieved	Success Rate
2019/20	17	17	0	100%
2018/19	15	15	0	100%
2017/18	16	16	0	100%
2016/17	82	82	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 2022/23 Outcomes	Mid-Year FY 21/22	Actual FY 20/21	Actual FY 19/20
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 69 interactive online programs YTD.	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	Achieved • 576 early literacy story times • 99% learned something they can share with their children • 96% feel more confident helping children learn • 98% intend to spend more time interacting with their children • 97% 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 3,710 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	Achieved 15,720 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
3. To expose children to a greater variety of reading material and establish reading together as an important practice in the home, the library will facilitate an ongoing a countywide early literacy initiative, "1000 Books Before Kindergarten"; with 85 percent of surveyed participants reporting that they have a better understanding of the value of reading with their child(ren) or regularly engage in reading activities.	On Target 65 pre-school children registered for the 1,000 Books Before Kindergarten program, with 100% percent of surveyed parents and caregivers reporting that 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 that they spend more time engaging with their children in early literacy activities including reading and 80 percent discovered new books and authors to read.	Achieved 220 children registered and 100% of surveyed parents and caregivers reporting that they have a better understanding of the value of early literacy activities, spend more time engaging with their children in early literacy activities, and use additional library resources

**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 2022/23 Outcomes	Mid-Year FY 21/22	Actual FY 20/21	Actual FY 19/20
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 785 children, 196 teens and 239 adults for the 2021 Summer Learning Program and provided 19 summer learning programs for youth, 2 for teens and 4 programs for adults. 91 percent reported that they learned something new, 82 percent reported that they read more, 86 percent reported that their child is a more confident reader, and 92 percent reported that their child maintained or increased their reading skills.	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 a more confident reader • 100% reported that their child maintained or increased their reading skills	Achieved • Registered 1,272 children, 517 teens and 437 adults for the 2019 Summer Learning Program • 83 youth summer learning programs • 20 teen programs • 15 adult programs • 81% enjoy reading more • 93% learned something new • 88% read more • 92% want to use the library more

**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 2022/23 Outcomes	Mid-Year FY 21/22	Actual FY 20/21	Actual FY 19/20
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	Achieved	Achieved
6. To enhance Catawba County citizens' interest and knowledge in science, technology, engineering, arts and math (STEAM) concepts, and contribute to	On Target • 31 STEAM programs. • 100% increased knowledge and	Achieved • 19 STEAM programs • 98% increased knowledge and	Achieved • 70 STEAM programs • 100% increased knowledge and

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.	interest and are more engaged in learning	interest and are more engaged in learning	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.	<b>On Target</b> <ul style="list-style-type: none"> <li>• 16 learning programs and empowering resources for teens</li> <li>• 100% learned something that was helpful</li> </ul>	<b>Achieved</b> <ul style="list-style-type: none"> <li>• 16 learning programs and empowering resources for teens</li> <li>• 94% learned something that was helpful</li> </ul>	<b>Achieved</b> <ul style="list-style-type: none"> <li>• 50 learning programs and empowering resources for teens</li> <li>• 100% learned something that was helpful</li> </ul>

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

Fiscal Year 2022/23 Outcomes	Mid-Year FY 21/22	Actual FY 20/21	Actual FY 19/20
8. To ensure technology access across the community and bridge the digital divide, and to support personal growth for citizens, the library will provide access to robust technology resources, workshops, and one-on-one technology assistance; with 85 percent of participants reporting that they feel more knowledgeable or confident about using digital resources.	<b>ON Target</b> <ul style="list-style-type: none"> <li>• 3,723 technology related questions answered</li> <li>• 9 digital literacy workshops conducted</li> <li>• 2,520 in-depth one-on-one assistance sessions provided</li> <li>• 100% more knowledgeable/confident</li> </ul>	<b>Achieved</b> <ul style="list-style-type: none"> <li>• 6,374 technology related questions answered</li> <li>• 21 digital literacy workshops conducted</li> <li>• 3,344 in-depth one-on-one assistance sessions provided</li> <li>• 100% more knowledgeable/confident</li> </ul>	<b>Achieved</b> <ul style="list-style-type: none"> <li>• 11,801 technology related questions answered</li> <li>• 42 digital literacy workshops conducted</li> <li>• 12,815 in-depth one-on-one assistance sessions provided</li> <li>• 100% more knowledgeable/confident</li> </ul>
9. To enhance broadband access across the community, bridge the digital divide, support K64 educational initiatives, and enhance quality of life; the library will provide individuals, students, and families with critical internet access through lending technology devices including Wi-Fi Hotspots, tablets, and laptop computers; with 85 percent of borrowers indicating that access to digital resources has improved their ability to find, evaluate and communicate information.	<b>On Target</b> <ul style="list-style-type: none"> <li>• 415 tablets circulated</li> <li>• 271 hotspots circulated</li> <li>• 108 laptops circulated</li> <li>• 96% having maintained or increased confidence in their digital literacy skills</li> </ul>	<b>Achieved</b> <ul style="list-style-type: none"> <li>• 497 tablets circulated</li> <li>• 567 hotspots circulated</li> <li>• 237 laptops circulated</li> <li>• 98% having maintained or increased confidence in their digital literacy skills</li> </ul>	<b>Achieved</b> <ul style="list-style-type: none"> <li>• 294 hotspots circulated</li> <li>• 276 laptops circulated</li> <li>• 94% having maintained or increased confidence in their digital literacy skills</li> </ul>



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

Fiscal Year 2022/23 Outcomes	Mid-Year FY 21/22	Actual FY 20/21	Actual FY 19/20
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.	<b>On Target</b> <ul style="list-style-type: none"> <li>• 21 career and job readiness training sessions provided</li> <li>• 72 empowering one-on-one assistance sessions</li> <li>• 146 job and career related questions answered</li> <li>• 100% more knowledgeable/confident</li> <li>• Survey will be completed by participants in April of 2022.</li> </ul>	<b>Achieved</b> <ul style="list-style-type: none"> <li>• 20 career and job readiness training sessions provided</li> <li>• 153 empowering one-on-one assistance sessions</li> <li>• 190 job and career related questions answered</li> <li>• 100% more knowledgeable/confident</li> <li>• 88 percent of respondents agree that Catawba County libraries are valuable resources for job and career development in our community.</li> </ul>	<b>Achieved</b> <ul style="list-style-type: none"> <li>• 49 career and job readiness training sessions provided</li> <li>• 567 empowering one-on-one assistance sessions</li> <li>• 768 job and career related questions answered</li> <li>• 100% more knowledgeable/confident</li> </ul>
11. To foster local efforts to revitalize Catawba County, further career readiness, and support entrepreneurial, small business, and non-profit organizations; the library will collaborate with the CVCC Small Business Center, other entrepreneurial and community non-profit agencies to host seminars that support entrepreneurial business ideas, and funding sources; with 85 percent of participants reporting that they have maintained or increased their knowledge or confidence in their business skills, or discovered library resources that support their business information needs.	<b>On Target</b> <ul style="list-style-type: none"> <li>• Partnered with CVCC Small Business Center to conduct 3 workshops to support the entrepreneurial and small business community</li> <li>• Survey will be completed by participants in April of 2022.</li> </ul>	<b>Achieved</b> <ul style="list-style-type: none"> <li>• Partnered with CVCC Small Business Center to conduct 3 workshops to support the entrepreneurial and small business community</li> <li>• 100% reported that they learned new business start-up or operational skills, developed an interest in entrepreneurial activities, or discovered library resources.</li> </ul>	<b>Achieved</b> <ul style="list-style-type: none"> <li>• Partnered with CVCC Small Business Center to conduct 1 workshop to support the entrepreneurial and small business community (additional workshops cancelled due to COVID, but rescheduled as virtual)</li> <li>• 100% reported that they learned new business start-up or operational skills, developed an interest in entrepreneurial activities, or discovered library resources.</li> </ul>

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

Fiscal Year 2022/23 Outcomes	Mid-Year FY 21/22	Actual FY 20/21	Actual FY 19/20
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	<b>On Target</b> <ul style="list-style-type: none"> <li>• 79 adult lifelong learning programs provided</li> <li>• 1,235 empowering one-on-one assistance sessions with individuals</li> </ul>	<b>Achieved</b> <ul style="list-style-type: none"> <li>• 124 adult lifelong learning programs provided</li> <li>• 204 exhibits offered to highlight diverse and interesting materials</li> </ul>	<b>Achieved</b> <ul style="list-style-type: none"> <li>• 318 adult lifelong learning programs provided</li> <li>• 109 exhibits offered to highlight diverse and interesting materials</li> </ul>

<p>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,</p>	<ul style="list-style-type: none"> <li>• 7,499 reference questions, and offered 94 exhibits to highlight diverse and interesting materials</li> <li>• 100% learned something helpful</li> <li>• 100% feel more confident</li> <li>• 100% intend to apply what they've learned</li> <li>• 100% more aware of resources/services</li> </ul>	<ul style="list-style-type: none"> <li>• 98% learned something helpful</li> <li>• 95% feel more confident</li> <li>• 95% intend to apply what they've learned</li> <li>• 93% more aware of resources/services</li> </ul>	<ul style="list-style-type: none"> <li>• 100% learned something helpful</li> <li>• 100% feel more confident</li> <li>• 99% intend to apply what they've learned</li> <li>• 99% more aware of resources/services</li> </ul>
<p>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.</p>	<p><b>On Target</b></p> <ul style="list-style-type: none"> <li>• 49 programs</li> <li>• 100% feel more knowledgeable</li> <li>• 100% intend to apply what they learned to adopt or maintain a healthier lifestyle</li> <li>• 100% feel more confident</li> <li>• 100% more aware of resources</li> </ul>	<p><b>Achieved</b></p> <ul style="list-style-type: none"> <li>• 152 programs</li> <li>• 100% feel more knowledgeable</li> <li>• 100% intend to apply what they learned to adopt or maintain a healthier lifestyle</li> <li>• 100% feel more confident</li> <li>• 94% more aware of resources</li> </ul>	<p><b>Achieved</b></p> <ul style="list-style-type: none"> <li>• 152 programs</li> <li>• 100% feel more knowledgeable</li> <li>• 100% intend to apply what they learned to adopt or maintain a healthier lifestyle</li> <li>• 100% feel more confident</li> <li>• 94% more aware of resources</li> </ul>
<p>14. To support personal growth and to contribute to building a healthy community, the library will provide opportunities for community members to learn about local foods and gardening and to produce healthy foods that are shared with local people in need of nutritious meals; with 85 percent of participants reporting they have learned something that is helpful, feel more confident, intend to apply what they learned, or are more aware of resources and services provided by the library.</p>	<p><b>On Target</b></p> <ul style="list-style-type: none"> <li>• 1,600 pounds of produce produced, harvested, and donated to local food banks to share with community members in need of meals by Library Community Garden program and volunteer efforts</li> <li>• participants will be surveyed in the Spring</li> </ul>	<p><b>Achieved</b></p> <ul style="list-style-type: none"> <li>• 850 pounds of produce produced, harvested, and donated to local food banks to share with community members in need of meals by Library Community Garden program and volunteer efforts</li> <li>• 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.</li> </ul>	<p><b>Achieved</b></p> <ul style="list-style-type: none"> <li>• 151 pounds of produce produced, harvested, and donated to local food banks to share with community members in need of meals by Library Community Garden program and volunteer efforts</li> <li>• 85% increased activity</li> <li>• 80% starting or expanding a garden</li> </ul>

**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 2022/23 Outcomes	Mid-Year FY 21/22	Actual FY 20/21	Actual FY 19/20
15. To build community presence and raise awareness of the library's essential role in early literacy, lifelong learning, and economic revitalization, the library will engage the community, highlighting resources and programs through consistently focused efforts including monthly newsletters, regular newspaper and other media coverage, web site promotion, social networking, targeted email, and community outreach; with 90 percent of annual survey respondents designating the library as an important cultural and educational resource contributing to quality of life in Catawba County, and as an ideal place to live and raise a family.	<b>On Target</b> <ul style="list-style-type: none"> <li>• 104 outreach presentations to community groups, events, and forums</li> <li>• library submitted 13 press releases to newspapers, 852 social media post, 16 mass marketing emails and 59 blog posts</li> <li>• participants will be surveyed in the Spring</li> </ul>	<b>Achieved</b> <ul style="list-style-type: none"> <li>• 100 outreach presentations to community groups, events, and forums</li> <li>• library submitted 79 press releases to newspapers, 1,173 social media posts, 55 mass marketing emails and 188 blog posts</li> <li>• 97% agree libraries contribute to making the area a great place to live and raise a family</li> <li>• 97% agree that libraries are a valuable cultural and educational resource in our community</li> </ul>	<b>Achieved</b> <ul style="list-style-type: none"> <li>• 156 outreach presentations to community groups, events, and forums</li> <li>• 99% agree libraries contribute to making the area a great place to live and raise a family</li> <li>• 97% agree that libraries are a valuable resource</li> <li>• 97% agree that library resources/programs are vital to Early Literacy and Learning</li> </ul>
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.	<b>On Target</b> <p>100% of surveyed participants and partners reporting an increased community connection and capacity to achieve their goals.</p>	<b>Achieved</b> <p>100% of surveyed participants and partners reporting an increased community connection and capacity to achieve their goals.</p>	<b>Achieved</b> <p>100% of surveyed participants and partners reporting an increased community connection and capacity to achieve their goals.</p>

# OTHER CULTURAL

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

## BUDGET HIGHLIGHTS

### OTHER CULTURE

Organizations: 820050 - 820100

	2020/21 Actual	2021/22 Current	2022/23 Requested	2022/23 Adopted	Percent Change
<b>Revenues</b>					
General Fund	608,941	609,910	630,610	630,610	3.4%
<b>Total</b>	<b>\$608,941</b>	<b>\$609,910</b>	<b>\$630,610</b>	<b>\$630,610</b>	<b>3.4%</b>
<b>Expenses</b>					
Historical Association	\$125,000	\$125,000	\$130,000	\$125,000	0.0%
Catawba Historical Association	0	0	10,000	\$0	0%
Hickory Public Libraries	225,289	225,289	230,000	\$230,000	2.1%
Salt Block Foundation	100,000	100,000	100,000	\$100,000	0.0%
United Arts Council	158,652	159,621	160,610	\$160,610	0.6%
<b>Total</b>	<b>\$608,941</b>	<b>\$609,910</b>	<b>\$630,610</b>	<b>\$615,610</b>	<b>0.9%</b>

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.





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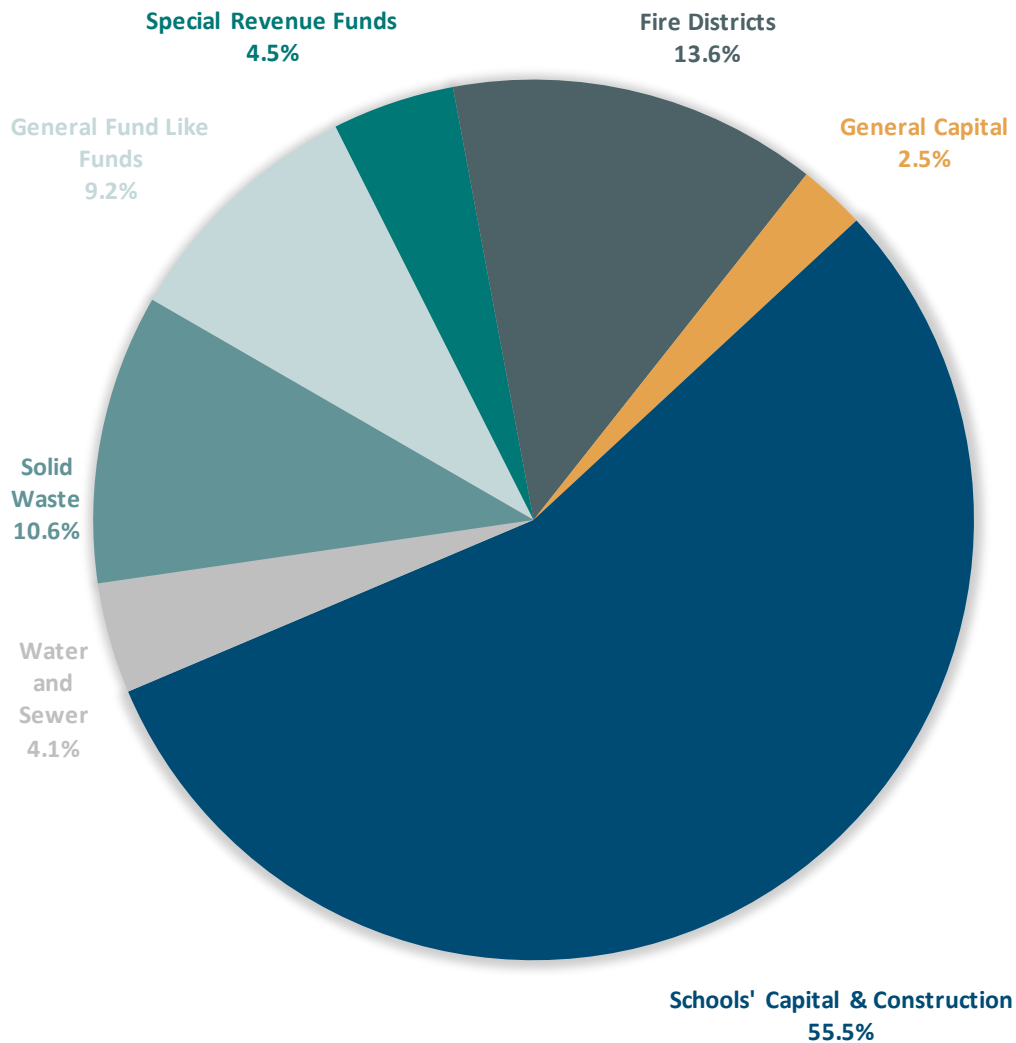
# OTHER FUNDS INFORMATION



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# OTHER FUNDS

The Other Funds function is comprised of several other General Fund types, Special Revenue Funds, Construction or Project Funds, and Enterprise Funds. These expenditures include capital projects for County buildings, Schools capital and construction, Reappraisal activities, Solid Waste Management, and Self Insurance.







# 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

	2020/21 Actual	2021/22 Current	2022/23 Requested	2022/23 Adopted	Percent Change
<b>Revenues</b>					
Charges & Fees	\$10,579	\$15,000	\$15,000	\$15,000	0.0%
Interest on Investments	3,399	0	0	0	0%
Insurance Settlements	22,726	0	0	0	0%
Employee Dental Contribution	317,789	300,000	300,000	300,000	0.0%
Emp/Retiree Health Contribution	2,414,166	2,645,000	2,455,000	2,455,000	-7.2%
Retiree Health Contributions	0	0	190,000	190,000	0%
S/T Disability Premiums	78,253	75,000	75,000	75,000	0.0%
Indirect Cost	305,000	310,000	310,000	310,000	0.0%
Special Contingency	0	150,000	150,000	150,000	0.0%
Fund Balance	0	513,100	510,200	510,200	-0.6%
General Fund	1,911,550	1,956,150	2,081,650	2,081,650	6.4%
<b>Total</b>	<b>\$5,063,462</b>	<b>\$5,964,250</b>	<b>\$6,086,850</b>	<b>\$6,086,850</b>	<b>2.1%</b>
<b>Expenses</b>					
Contractual Services	\$292,738	\$313,000	\$316,000	\$316,000	1.0%
Professional Services	38,347	41,000	40,000	40,000	-2.4%
County EAP	29,175	30,500	30,000	30,000	-1.6%
Employee Dental Claims	188,617	300,000	300,000	300,000	0.0%
Employee/Retiree Health Claims	2,867,935	2,645,000	2,645,000	2,645,000	0.0%
IBNR	66,660	150,000	150,000	150,000	0.0%
Property & General Liability Claims	84,263	150,000	150,000	150,000	0.0%
Property & General Liability Premiums	705,476	751,000	885,500	885,500	17.9%
Retiree Group Health	351,696	405,000	405,000	405,000	0.0%
Self Ins. Collision & Comprehensive	981	20,000	10,000	10,000	-50.0%
Special Contingency	0	150,000	150,000	150,000	0.0%
S/T Disability Payments	41,011	75,000	70,000	70,000	-6.7%
Taxes & Fees	3,806	4,800	4,800	4,800	0.0%
Supplies & Operations	52,644	78,950	78,550	78,550	-0.5%
Unemployment Insurance	23,201	125,000	100,000	100,000	-20.0%
Wellness Incentives/Programs	57,504	75,000	77,000	77,000	2.7%
Workers' Compensation Claims	536,397	450,000	500,000	500,000	11.1%
Workers' Compensation Premiums	159,177	200,000	175,000	175,000	-12.5%
Transfer to Reappraisal Fund	22,726	0	0	0	0%
<b>Total</b>	<b>\$5,522,354</b>	<b>\$5,964,250</b>	<b>\$6,086,850</b>	<b>\$6,086,850</b>	<b>2.1%</b>
<b>Expenses by Division</b>					
Wellness	\$384,581	\$433,950	\$437,550	\$437,550	0.8%
Employee Insurance	3,587,247	3,651,300	3,644,800	3,644,800	-0.2%
Liability	854,952	1,229,000	1,329,500	1,329,500	8.2%
Workers' Compensation	695,574	650,000	675,000	675,000	3.8%
<b>Total</b>	<b>\$5,522,354</b>	<b>\$5,964,250</b>	<b>\$6,086,850</b>	<b>\$6,086,850</b>	<b>2.1%</b>

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

# REAPPRAISAL FUND

As required by North Carolina General Statute 105-286, Catawba County must conduct a reappraisal of all real property in accordance with the provisions of General Statutes 105-283 and 105-317. This must be completed by January 1<sup>st</sup> of the prescribed year and at least every eighth year thereafter. Catawba County is on a four-year revaluation cycle, with the most recent revaluation having occurred in 2019.

## BUDGET HIGHLIGHTS

### REAPPRAISAL FUND

Fund 140

	2020/21 Actual	2021/22 Current	2022/23 Requested	2022/23 Adopted	Percent Change
<b>Revenues</b>					
Investment Earnings	\$794	\$0	\$0	\$0	0%
Fund Balance	0	31,200	81,000	81,000	159.62%
General Fund	558,563	554,946	679,862	679,862	22.51%
<b>Total</b>	<b>\$559,357</b>	<b>\$586,146</b>	<b>\$760,862</b>	<b>\$760,862</b>	<b>29.81%</b>
<b>Expenses</b>					
Personal Services	\$469,534	\$501,917	\$590,082	\$590,082	17.57%
Supplies & Operations	35,073	84,219	170,780	170,780	102.78%
Capital	21,198	0	0	0	0%
<b>Total</b>	<b>\$525,805</b>	<b>\$586,136</b>	<b>\$760,862</b>	<b>\$760,862</b>	<b>29.81%</b>
<b>Employees</b>					
Permanent	7.00	7.00	7.00	7.00	0.00%
Hourly	0.00	0.00	0.00	0.00	0%
<b>Total</b>	<b>7.00</b>	<b>7.00</b>	<b>7.00</b>	<b>7.00</b>	<b>0.00%</b>

The budget for the Reappraisal Fund fluctuates annually based on the current stage of the four-year property tax revaluation cycle. The budget includes increased costs for printing and postage due to 2023 being the upcoming revaluation year. Additionally, the department plans to purchase spatial software to assist with the revaluation and support ongoing operations.

## PERFORMANCE MEASUREMENT

### REAPPRAISAL FUND

Fiscal Year 2022/23 Outcomes	Mid-Year FY 21/22	Actual FY 20/21	Actual FY 19/20
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	Achieved	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	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 are recorded in the Register of Deeds cost center in the General Fund.

## BUDGET HIGHLIGHTS

### REGISTER OF DEEDS AUTOMATION & PRESERVATION FUND

Fund 160

	2020/21 Actual	2021/22 Current	2022/23 Requested	2022/23 Adopted	Percent Change
<b>Revenues</b>					
Miscellaneous	\$107,313	\$78,000	\$79,000	\$100,000	28.2%
Fund Balance Applied	0	1,000	0	0	-100.0%
<b>Total</b>	<b>\$107,313</b>	<b>\$79,000</b>	<b>\$79,000</b>	<b>\$100,000</b>	<b>26.6%</b>
<b>Expenses</b>					
Contractual Services	\$51,001	\$79,000	\$79,000	\$79,000	0.0%
Contingency	0	0	0	21,000	0%
<b>Total</b>	<b>\$51,001</b>	<b>\$79,000</b>	<b>\$79,000</b>	<b>\$100,000</b>	<b>26.6%</b>

# 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

	2020/21 Actual	2021/22 Current	2022/23 Requested	2022/23 Adopted	Percent Change
<b>Revenues</b>					
Permits & Fees	\$129,363	\$125,000	\$150,000	\$150,000	20.0%
<b>Total</b>	<b>\$129,363</b>	<b>\$125,000</b>	<b>\$150,000</b>	<b>\$150,000</b>	<b>20.0%</b>
<b>Expenses</b>					
Supplies & Operations	\$129,363	\$125,000	\$150,000	\$150,000	20.0%
<b>Total</b>	<b>\$129,363</b>	<b>\$125,000</b>	<b>\$150,000</b>	<b>\$150,000</b>	<b>20.0%</b>

# 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

	2020/21 Actual	2021/22 Current	2022/23 Requested	2022/23 Adopted	Percent Change
<b>Revenues</b>					
Interest on Investments	\$0	\$0	\$0	\$0	0%
Fund Balance	\$0	\$40,897	\$608	\$608	-98.5%
<b>Total</b>	<b>\$0</b>	<b>\$40,897</b>	<b>\$608</b>	<b>\$608</b>	<b>-98.5%</b>
<b>Expenses</b>					
Transfers	\$0	\$40,897	\$608	\$608	-98.5%
<b>Total</b>	<b>\$0</b>	<b>\$40,897</b>	<b>\$608</b>	<b>\$608</b>	<b>-98.5%</b>

### FEDERALLY SEIZED JUSTICE FUNDS FUND

Fund 207

	2020/21 Actual	2021/22 Current	2022/23 Requested	2022/23 Adopted	Percent Change
<b>Revenues</b>					
From Fed Seized Funds (205)	\$0	\$3,647	\$608	\$608	-83%
Asset Forfeitures	16,361	0	0	0	0%
Interest on Investments	0	0	0	0	0%
Fund Balance		36,353	74,392	74,392	105%
<b>Total</b>	<b>\$16,361</b>	<b>\$40,000</b>	<b>\$75,000</b>	<b>\$75,000</b>	<b>87.5%</b>
<b>Expenses</b>					
Supplies & Operations	\$1,647	\$40,000	\$75,000	\$75,000	88%
<b>Total</b>	<b>\$1,647</b>	<b>\$40,000</b>	<b>\$75,000</b>	<b>\$75,000</b>	<b>87.5%</b>

### FEDERALLY SEIZED TREASURY FUNDS FUND

Fund 208

	2020/21 Actual	2021/22 Current	2022/23 Requested	2022/23 Adopted	Percent Change
<b>Revenues</b>					
Miscellaneous	\$61,532	\$0	\$0	\$0	N/A
From Fed Seized Funds (205)	0	4,544	0	0	N/A
Fund Balance	0	35,456	50,000	50,000	41.0%
<b>Total</b>	<b>\$61,532</b>	<b>\$40,000</b>	<b>\$50,000</b>	<b>\$50,000</b>	<b>25.0%</b>
<b>Expenses</b>					
Supplies & Operations	\$13,471	\$40,000	\$50,000	\$50,000	25.0%
<b>Total</b>	<b>\$13,471</b>	<b>\$40,000</b>	<b>\$50,000</b>	<b>\$50,000</b>	<b>25.0%</b>

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 the Department of State Treasurer's 2010-38 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). As a result, these funds (previously in the General Fund) are now budgeted in a separate 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

	2020/21 Actual	2021/22 Current	2022/23 Requested	2022/23 Adopted	Percent Change
<b>Revenues</b>					
Drug Reimbursement	\$24,872	\$0	\$0	\$0	0%
Interest	0	0	0	0	0%
Fund Balance Appropriated	0	70,000	25,000	25,000	-64%
<b>Total</b>	<b>\$24,872</b>	<b>\$70,000</b>	<b>\$25,000</b>	<b>\$25,000</b>	<b>-64%</b>
<b>Expenses</b>					
Operating	\$16,192	\$70,000	\$25,000	\$25,000	-64%
<b>Total</b>	<b>\$16,192</b>	<b>\$70,000</b>	<b>\$25,000</b>	<b>\$25,000</b>	<b>-64%</b>

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



# FIRE PROTECTION SERVICE DISTRICTS

## MOUNTAIN VIEW FIRE PROTECTION SERVICE DISTRICT

Fund 352

	2020/21 Actual	2021/22 Current	2022/23 Requested	2022/23 Adopted	Percent Change
<b>Revenues</b>					
Tax Rate	0.0718	0.0718	0.0900	0.0900	25.3%
Property Tax	\$601,452	\$603,369	\$747,662	\$747,662	23.9%
Interest on					
Investments	0	0	0	0	0.0%
Fund Balance	0	0	21,351	21,351	0.0%
<b>Total</b>	<b>\$601,452</b>	<b>\$603,369</b>	<b>\$769,013</b>	<b>\$769,013</b>	<b>27.5%</b>
<b>Expenses</b>					
Fire Protection	\$601,452	\$603,369	\$769,013	\$769,013	27.5%
<b>Total</b>	<b>\$601,452</b>	<b>\$603,369</b>	<b>\$769,013</b>	<b>\$769,013</b>	<b>27.5%</b>

## PROPST FIRE PROTECTION SERVICE DISTRICT

Fund 353

	2020/21 Actual	2021/22 Current	2022/23 Requested	2022/23 Adopted	Percent Change
<b>Revenues</b>					
Tax Rate	0.0620	0.0620	0.0770	0.0770	24.2%
Property Tax	\$246,047	\$235,430	\$298,256	\$298,256	26.7%
Interest on					
Investments	0	0	0	0	0.0%
Fund Balance	0	50,000	50,000	50,000	0.0%
<b>Total</b>	<b>\$246,047</b>	<b>\$285,430</b>	<b>\$348,256</b>	<b>\$348,256</b>	<b>22.0%</b>
<b>Expenses</b>					
Fire Protection	\$246,047	\$285,430	\$348,256	\$348,256	22.0%
<b>Total</b>	<b>\$246,047</b>	<b>\$285,430</b>	<b>\$348,256</b>	<b>\$348,256</b>	<b>22.0%</b>

## ST. STEPHENS FIRE PROTECTION SERVICE DISTRICT

Fund 354

	2020/21 Actual	2021/22 Current	2022/23 Requested	2022/23 Adopted	Percent Change
<b>Revenues</b>					
Tax Rate	0.1200	0.1200	0.1200	0.1200	0.0%
Property Tax	\$1,223,337	\$1,178,282	\$1,210,506	\$1,210,506	2.7%
Interest on					
Investments	0	0	0	0	0.0%
Fund Balance	0	44,514	46,971	46,971	5.5%
<b>Total</b>	<b>\$1,223,337</b>	<b>\$1,222,796</b>	<b>\$1,257,477</b>	<b>\$1,257,477</b>	<b>2.8%</b>
<b>Expenses</b>					
Fire Protection	\$1,208,679	\$1,222,796	\$1,257,477	\$1,257,477	2.8%
<b>Total</b>	<b>\$1,208,679</b>	<b>\$1,222,796</b>	<b>\$1,257,477</b>	<b>\$1,257,477</b>	<b>2.8%</b>

## CONOVER RURAL FIRE PROTECTION SERVICE DISTRICT

Fund 355

	2020/21 Actual	2021/22 Current	2022/23 Requested	2022/23 Adopted	Percent Change
<b>Revenues</b>					
Tax Rate	0.1100	0.1100	0.1150	0.1150	4.5%
Property Tax	\$131,029	\$127,258	\$136,067	\$136,067	6.9%
Interest on					
Investments	0	0	0	0	0.0%
Fund Balance	0	0	0	17,881	0.0%
<b>Total</b>	<b>\$131,029</b>	<b>\$127,258</b>	<b>\$136,067</b>	<b>\$153,948</b>	<b>21.0%</b>
<b>Expenses</b>					
Fire Protection	\$0	\$0	\$0	\$0	0.0%
Capital	\$126,621	\$127,258	\$136,067	\$153,948	21.0%
<b>Total</b>	<b>\$126,621</b>	<b>\$127,258</b>	<b>\$136,067</b>	<b>\$153,948</b>	<b>21.0%</b>

## OXFORD FIRE PROTECTION SERVICE DISTRICT

Fund 356

	2020/21 Actual	2021/22 Current	2022/23 Requested	2022/23 Adopted	Percent Change
<b>Revenues</b>					
Tax Rate	0.0650	0.0650	0.0650	0.0650	0.0%
Property Tax	\$363,308	\$348,208	\$358,336	\$358,336	2.9%
Interest on					
Investments	0	0	0	0	0.0%
Fund Balance	0	0	97,000	97,000	0.0%
<b>Total</b>	<b>\$363,308</b>	<b>\$348,208</b>	<b>\$455,336</b>	<b>\$455,336</b>	<b>30.8%</b>
<b>Expenses</b>					
Fire Protection	\$341,990	\$348,208	\$455,336	\$455,336	30.8%
<b>Total</b>	<b>\$341,990</b>	<b>\$348,208</b>	<b>\$455,336</b>	<b>\$455,336</b>	<b>30.8%</b>

## SHERRILLS FORD FIRE PROTECTION SERVICE DISTRICT

Fund 357

	2020/21 Actual	2021/22 Current	2022/23 Requested	2022/23 Adopted	Percent Change
<b>Revenues</b>					
Tax Rate	0.1300	0.1300	0.1300	0.1300	0.0%
Property Tax	\$3,282,533	\$3,185,311	\$3,376,619	\$3,376,619	6.0%
Interest on					
Investments	0	0	0	0	0.0%
Fund Balance	0	0	249,000	249,000	0.0%
<b>Total</b>	<b>\$3,282,533</b>	<b>\$3,185,311</b>	<b>\$3,625,619</b>	<b>\$3,625,619</b>	<b>13.8%</b>
<b>Expenses</b>					
Fire Protection	\$3,065,387	\$3,185,311	\$3,625,619	\$3,625,619	13.8%
<b>Total</b>	<b>\$3,065,387</b>	<b>\$3,185,311</b>	<b>\$3,625,619</b>	<b>\$3,625,619</b>	<b>13.8%</b>

## BANDYS FIRE PROTECTION SERVICE DISTRICT

Fund 358

	2020/21 Actual	2021/22 Current	2022/23 Requested	2022/23 Adopted	Percent Change
<b>Revenues</b>					
Tax Rate	0.1150	0.1150	0.1400	0.1150	0.0%
Property Tax	\$892,171	\$860,146	\$1,082,993	\$890,987	3.6%
Interest on					
Investments	0	0	0	0	0.0%
Fund Balance	0	0	0	0	0.0%
<b>Total</b>	<b>\$892,171</b>	<b>\$860,146</b>	<b>\$1,082,993</b>	<b>\$890,987</b>	<b>3.6%</b>
<b>Expenses</b>					
Fire Protection	\$848,873	\$860,146	\$1,082,993	\$890,987	3.6%
<b>Total</b>	<b>\$848,873</b>	<b>\$860,146</b>	<b>\$1,082,993</b>	<b>\$890,987</b>	<b>3.6%</b>

## MAIDEN FIRE PROTECTION SERVICE DISTRICT

Fund 359

	2020/21 Actual	2021/22 Current	2022/23 Requested	2022/23 Adopted	Percent Change
<b>Revenues</b>					
Tax Rate	0.0750	0.0750	0.1053	0.1053	40.4%
Property Tax	\$256,485	\$243,078	\$368,161	\$368,161	51.5%
Interest on					
Investments	0	0	0	0	0.0%
Fund Balance	0	0	40,000	40,000	0.0%
<b>Total</b>	<b>\$256,485</b>	<b>\$243,078</b>	<b>\$408,161</b>	<b>\$408,161</b>	<b>67.9%</b>
<b>Expenses</b>					
Fire Protection	\$319,577	\$243,078	\$408,161	\$408,161	67.9%
<b>Total</b>	<b>\$319,577</b>	<b>\$243,078</b>	<b>\$408,161</b>	<b>\$408,161</b>	<b>67.9%</b>

## CLAREMONT FIRE PROTECTION SERVICE DISTRICT

Fund 360

	2020/21 Actual	2021/22 Current	2022/23 Requested	2022/23 Adopted	Percent Change
<b>Revenues</b>					
Tax Rate	0.1100	0.1100	0.1300	0.1300	18.2%
Property Tax	\$396,876	\$382,982	\$462,914	\$462,914	20.9%
Interest on					
Investments	0	0	0	0	0.0%
<b>Total</b>	<b>\$396,876</b>	<b>\$382,982</b>	<b>\$462,914</b>	<b>\$462,914</b>	<b>20.9%</b>
<b>Expenses</b>					
Fire Protection	\$376,953	\$382,982	\$462,914	\$462,914	20.9%
<b>Total</b>	<b>\$376,953</b>	<b>\$382,982</b>	<b>\$462,914</b>	<b>\$462,914</b>	<b>20.9%</b>

## CATAWBA FIRE PROTECTION SERVICE DISTRICT

	2020/21 Actual	2021/22 Current	2022/23 Requested	2022/23 Adopted	Fund 361 Percent Change
<b>Revenues</b>					
Tax Rate	0.1300	0.1300	0.1500	0.1300	0.0%
Property Tax	\$281,526	\$261,268	\$315,282	\$273,697	4.8%
Interest on Investments	0	0	0	0	0.0%
Fund Balance	0	95,000	0	0	0.0%
<b>Total</b>	<b>\$281,526</b>	<b>\$356,268</b>	<b>\$315,282</b>	<b>\$273,697</b>	<b>-23.2%</b>
<b>Expenses</b>					
Fire Protection	\$260,210	\$356,268	\$315,282	\$273,697	-23.2%
<b>Total</b>	<b>\$260,210</b>	<b>\$356,268</b>	<b>\$315,282</b>	<b>\$273,697</b>	<b>-23.2%</b>

## LONG VIEW FIRE PROTECTION SERVICE DISTRICT

	2020/21 Actual	2021/22 Current	2022/23 Requested	2022/23 Adopted	Fund 362 Percent Change
<b>Revenues</b>					
Tax Rate	0.0830	0.0830	0.1130	0.1130	36.1%
Property Tax	\$35,511	\$34,275	\$47,526	\$47,526	38.7%
Interest on Investments	0	0	0	0	0.0%
<b>Total</b>	<b>\$35,511</b>	<b>\$34,275</b>	<b>\$47,526</b>	<b>\$47,526</b>	<b>38.7%</b>
<b>Expenses</b>					
Fire Protection	\$31,511	\$34,275	\$47,526	\$47,526	38.7%
<b>Total</b>	<b>\$31,511</b>	<b>\$34,275</b>	<b>\$47,526</b>	<b>\$47,526</b>	<b>38.7%</b>

## NEWTON FIRE PROTECTION SERVICE DISTRICT

	2020/21 Actual	2021/22 Current	2022/23 Requested	2022/23 Adopted	Fund 363 Percent Change
<b>Revenues</b>					
Tax Rate	0.1300	0.1300	0.1500	0.1500	15.4%
Property Tax	\$767,791	\$740,871	\$875,967	\$875,967	18.2%
Interest on Investments	0	0	0	0	0.0%
Fund Balance	0	37,958	0	0	0.0%
<b>Total</b>	<b>\$767,791</b>	<b>\$778,829</b>	<b>\$875,967</b>	<b>\$875,967</b>	<b>12.5%</b>
<b>Expenses</b>					
Fire Protection	\$813,378	\$778,829	\$875,967	\$875,967	12.5%
<b>Total</b>	<b>\$813,378</b>	<b>\$778,829</b>	<b>\$875,967</b>	<b>\$875,967</b>	<b>12.5%</b>

## COOKSVILLE FIRE PROTECTION SERVICE DISTRICT

					Fund 365
	2020/21 Actual	2021/22 Current	2022/23 Requested	2022/23 Adopted	Percent Change
<b>Revenues</b>					
Tax Rate	0.0750	0.0750	0.0750	0.0750	0.0%
Property Tax	\$134,760	\$136,203	\$129,919	\$129,919	-4.6%
Interest on Investments	0	0	0	0	0.0%
<b>Total</b>	<b>\$134,760</b>	<b>\$136,203</b>	<b>\$129,919</b>	<b>\$129,919</b>	<b>-4.6%</b>
<b>Expenses</b>					
Fire Protection	\$122,538	\$136,203	\$129,919	\$129,919	-4.6%
<b>Total</b>	<b>\$122,538</b>	<b>\$136,203</b>	<b>\$129,919</b>	<b>\$129,919</b>	<b>-4.6%</b>

## HICKORY RURAL FIRE PROTECTION SERVICE DISTRICT

					Fund 369
	2020/21 Actual	2021/22 Current	2022/23 Requested	2022/23 Adopted	Percent Change
<b>Revenues</b>					
Tax Rate	0.1500	0.1500	0.1500	0.1500	0.0%
Property Tax	\$706,366	\$684,359	\$723,198	\$723,198	5.7%
Interest on Investments	0	0	0	0	0.0%
Fund Balance	40,748	16,060	0	0	0.0%
<b>Total</b>	<b>\$747,114</b>	<b>\$700,419</b>	<b>\$723,198</b>	<b>\$723,198</b>	<b>3.3%</b>
<b>Expenses</b>					
Fire Protection	\$718,617	\$700,419	\$723,198	\$723,198	3.3%
<b>Total</b>	<b>\$718,617</b>	<b>\$700,419</b>	<b>\$723,198</b>	<b>\$723,198</b>	<b>3.3%</b>

## ALL FIRE PROTECTION SERVICE DISTRICTS

	2020/21 Actual	2021/22 Current	2022/23 Requested	2022/23 Adopted	Percent Change
<b>Revenues</b>					
Average Tax Rate	0.1019	0.1019	0.1150	0.1118	9.7%
Property Tax	\$9,319,192	\$9,021,040	\$10,133,406	\$9,899,815	9.7%
Interest on Investments	0	0	0	0	0.0%
Fund Balance	40,748	148,532	504,322	522,203	251.6%
<b>Total</b>	<b>\$9,359,940</b>	<b>\$9,169,572</b>	<b>\$10,637,728</b>	<b>\$10,422,018</b>	<b>13.7%</b>
<b>Expenses</b>					
Fire Protection	\$8,955,212	\$9,137,314	\$10,501,661	\$10,268,070	12.4%
Capital	126,621	127,258	136,067	153,948	21.0%
<b>Total</b>	<b>\$9,081,833</b>	<b>\$9,264,572</b>	<b>\$10,637,728</b>	<b>\$10,422,018</b>	<b>12.5%</b>

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

# RESCUE SQUADS FUND

## BUDGET HIGHLIGHTS

### RESCUE SQUADS FUND

	2020/21 Actual	2021/22 Current	2022/23 Requested	2022/23 Adopted	Percent Change
<b>Revenues</b>					
Interest on Investments	(\$354)	\$0	\$0	\$0	0.0%
Prior Year Ad Valorem	844,892	844,892	1,027,623	1,123,970	33.03%
Fund Balance	0	100,000	371,063	93,653	-6.35%
<b>Total</b>	<b>\$844,538</b>	<b>\$944,892</b>	<b>\$1,398,686</b>	<b>\$1,217,623</b>	<b>28.86%</b>
<b>Expenses</b>					
Property & General Liability	\$100,937	\$110,000	\$110,000	\$110,000	0.00%
Accounting Services	10,000	14,000	14,000	14,000	0.00%
Catawba Operating	178,998	178,998	321,602	225,020	25.71%
Catawba Capital	8,244	25,000	50,000	50,000	100.00%
Claremont Operating	188,998	188,998	231,998	230,020	21.70%
Claremont Capital	0	25,000	50,000	50,000	100.00%
Maiden Operating	168,498	168,498	186,613	186,613	10.75%
Maiden Capital	36,000	25,000	25,000	0	0.0%
Maiden West - Operating	184,398	184,398	294,473	261,970	42.07%
Maiden West - Capital	120,000	25,000	115,000	90,000	260.00%
<b>Total</b>	<b>\$996,073</b>	<b>\$944,892</b>	<b>\$1,398,686</b>	<b>\$1,217,623</b>	<b>28.86%</b>

Rescue Squads budgets increased by \$272,731 (Catawba \$46,022, Claremont \$41,022, Maiden \$18,115, and \$77,572 Maiden West). \$190,000 in capital is to fund one QRV replacement (\$50,000) for both Catawba and Claremont and one ambulance remount (\$90,000) for Maiden West.

## 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.

# 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

	2020/21 Actual	2021/22 Current	2022/23 Requested	2022/23 Adopted	Percent Change
<b>Revenue</b>					
911 Reimbursement	\$786,709	\$611,005	\$864,091	\$864,091	41.4%
Interest	(402)	0	0	0	0.0%
From General Fund	4,333	0	0	0	0.0%
Secondary PSAP 911-Hickory	90,725	45,735	115,609	115,609	152.8%
Secondary PSAP 911-Newton	19,140	19,047	23,560	23,560	23.7%
Fund Balance Appropriated	0	0	0	0	0.0%
<b>Total</b>	<b>\$900,505</b>	<b>\$675,787</b>	<b>\$1,003,260</b>	<b>\$1,003,260</b>	<b>48.5%</b>
<b>Expenses</b>					
Supplies & Operations	548,775	564,097	409,169	409,169	-27.5%
Capital	236,440	45,600	242,000	242,000	430.7%
Contingency	0	66,090	352,091	352,091	432.7%
<b>Total</b>	<b>\$785,215</b>	<b>\$675,787</b>	<b>\$1,003,260</b>	<b>\$1,003,260</b>	<b>48.5%</b>

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.

# GENERAL CAPITAL PROJECTS

## BUDGET HIGHLIGHTS

### GENERAL CAPITAL PROJECTS FUND

Fund 410

	2022/23 Requested	2022/23 Adopted	Percent Change
<b>Revenues</b>			
Sales Tax	\$474,419	\$474,419	0.0%
Municipal Revenue	13,932	13,932	0.0%
From General Fund	1,401,878	1,401,878	0.0%
<b>Total</b>	<b>\$1,890,229</b>	<b>\$1,890,229</b>	<b>0.0%</b>
<b>Expenses</b>			
<b>Ongoing/Periodic Projects</b>			
Economic Development Reserve	574,419	574,419	0.0%
Facilities - General Renovations	\$100,000	\$100,000	0.0%
Library - Newton Branch	100,000	100,000	0.0%
Public Safety Project	150,000	150,000	0.0%
Technology - Infrastructure Upgrades	500,000	500,000	0.0%
Technology - Oblique Photography	57,810	57,810	0.0%
Technology - Server & Desktop Applications	408,000	408,000	0.0%
<b>Pay as You Go Projects</b>			
EMS Bases - St. Stephens	\$1,700,000	\$1,700,000	0.0%
Future Project Funds - EMS Base or ARC	(1,700,000)	(1,700,000)	0.0%
<b>Total</b>	<b>\$1,890,229</b>	<b>\$1,890,229</b>	<b>0.0%</b>

### ONGOING/PERIODIC PROJECTS

- *Economic Development Reserve (\$574,419)*: The budget dedicates a portion of increased property tax from designated new businesses and ¼ cent sales tax toward economic development.
- *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.
- *Public Safety Project (\$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.
- *Technology Infrastructure Upgrades (\$500,000)*: Annually the County sets aside funds for ongoing infrastructure upgrades, based on a comprehensive multi-year hardware and software replacement schedule for elements of the core network.



- *Technology Oblique Photography (\$57,810)*: The budget funds the third year of a three-year contract to update oblique photography maps, which are high-resolution low-angle maps useful for code enforcement, real estate appraisal, economic development, and public safety/emergency services purposes.
- *Technology Server and Desktop Applications (\$408,000)*: 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.

## **PAY AS YOU GO PROJECTS**

- *EMS – St. Stephens Base (\$1,700,000)* – The budget transfers funds from Future Projects for a new St. Stephens EMS Base.

# 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

	2020/21 Actual	2021/22 Current	2022/23 Requested	2022/23 Adopted	Percent Change
<b>Revenues</b>					
Miscellaneous	\$23	\$0	\$0	\$0	0%
Charges & Fees	32,673	0	0	0	0%
Special Contingency	0	0	0	0	0%
Fund Balance	(32,696)	0	0	0	0%
<b>Total</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>0%</b>
<b>Expenses</b>					
Supplies & Operations	\$0	\$0	\$0	\$0	0%
Special Contingency	0	0	0	0	0%
<b>Total</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>0%</b>

# 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

	2020/21 Actual	2021/22 Current	2022/23 Requested	2022/23 Adopted	Percent Change
<b>Revenues</b>					
Interest on Investments	\$153	\$0	\$0	\$0	0%
State	87,500	0	0	0	0%
Fund Balance	(330)	0	0	0	0%
<b>Total</b>	<b>\$87,323</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>0%</b>
<b>Expenses</b>					
Supplies & Operations	\$87,323	\$0	\$0	\$0	0%
<b>Total</b>	<b>\$87,323</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>0%</b>

# WATER & SEWER ADMINISTRATION

## DEPARTMENT DESCRIPTION

WATER AND SEWER ADMINISTRATION  
1 FTEs  
\$2,625,346

## 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

	2020/21 Actual	2021/22 Current	2022/23 Requested	2022/23 Adopted	Percent Change
<b>Revenues</b>					
Local	\$1,058,256	\$503,000	\$1,065,000	\$1,065,000	111.7%
Permits & Fees	\$376,125	\$210,000	\$281,000	\$281,000	33.8%
Interest on Investments	4,398	0	0	0	0%
From SECC Fund	0	64,446	0	0	0%
From General Fund	0	0	0	0	0%
Fund Balance	(23,886)	1,605,713	1,279,346	1,279,346	-20.3%
<b>Total</b>	<b>\$1,414,893</b>	<b>\$2,383,159</b>	<b>\$2,625,346</b>	<b>\$2,625,346</b>	<b>10.2%</b>
<b>Expenses</b>					
Personal Services	\$128,903	\$128,891	\$142,746	\$142,746	10.7%
Supplies & Operations	317,008	473,017	1,064,375	\$1,064,375	125.0%
Debt Service	1,344,536	1,336,088	549,475	549,475	-58.9%
Transfer to W&S Capital	0	0	868,750	868,750	0%
Transfer to SECC Capital	0	250,000	0	0	0%
Transfer to SECC Operating	0	195,163	0	0	0%
Enterprise Contra Accounts	(375,554)	0	0	0	0%
<b>Total</b>	<b>\$1,414,893</b>	<b>\$2,383,159</b>	<b>\$2,625,346</b>	<b>\$2,625,346</b>	<b>10.2%</b>
<b>Employees</b>					
Permanent	1.00	1.00	1.00	1.00	0.0%
Hourly	0.24	0.22	0.22	0.22	0.0%
<b>Total</b>	<b>1.24</b>	<b>1.22</b>	<b>1.22</b>	<b>1.22</b>	<b>0.0%</b>

## PERFORMANCE MEASUREMENT

### WATER & SEWER ADMINISTRATION

Fiscal Year 2022/23 Outcomes	Mid-Year FY 21/22	Actual FY 20/21	Actual FY 19/20
1. Implement the Board of Commissioner 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 Meeting with UIAC Technical Committee on January 28, 2022	Achieved	Achieved

# WATER & SEWER CAPITAL PROJECTS

## BUDGET HIGHLIGHTS

### WATER & SEWER CAPITAL PROJECTS FUND

Fund 475

	2020/21 Actual	2021/22 Current	2022/23 Requested	2022/23 Adopted	Percent Change
<b>Revenues</b>					
1/4 Cent Sales Tax	\$0	\$0	\$0	\$0	0%
Interest on Investments	107	0	0	0	0%
Transfer from ARPA Fund	0	11,539,000	500,000	500,000	-95.7%
Transfer from W&S Fund	0	250,000	868,750	868,750	247.5%
Fund Balance	0	0	0	0	0%
<b>Total</b>	<b>\$107</b>	<b>\$11,789,000</b>	<b>\$1,368,750</b>	<b>\$1,368,750</b>	<b>-88.4%</b>
<b>Expenses</b>					
Balls Creek Water	\$77,700	\$0	\$0	\$0	0%
Buffalo Shoals Road Water	\$0	\$0	500,000	500,000	0%
Claremont to Hickory WW Treatment Plant	\$0	\$3,000,000	0	0	0%
East Maiden Road	1,842	0	0	0	0%
Hickory/Catawba Co. WW Treatment Plant	0	250,000	250,000	250,000	0%
Highway 16 Water	0	2,500,000	0	0	0%
Hope Road - Hart Square Water	61,440	0	0	0	0%
Sherrills Ford Wastewater Treatment	68,836	0	0	0	0%
Village Center Pump Station Upgrade	0	2,709,000	0	0	0%
Village Center Force Main	0	3,330,000	0	0	0%
Water Treatment Capacity Purchase	0	0	618,750	618,750	0%
Transfer to General Capital Projects	700,000	0	0	0	0%
<b>Total</b>	<b>\$909,818</b>	<b>\$11,789,000</b>	<b>\$1,368,750</b>	<b>\$1,368,750</b>	<b>-88.4%</b>

The budget funds water and sewer projects as follows:

- Buffalo Shoals Road Water – Initial funding toward the creation of a water loop within the SECC service system and connect the 2 water storage tanks; thereby, improving system efficiency (funded by ARPA).
- Hickory-Catawba WWTP Future Expansion - This project builds funds for future upgrades/expansion to the WWTP.
- Wastewater Capacity Purchase – This project provides funds to purchase additional wastewater capacity.

# 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

	2020/21 Actual	2021/22 Current	2022/23 Requested	2022/23 Adopted	Percent Change
<b>Revenues</b>					
Sales Tax	\$0	\$0	\$0	\$0	N/A
Local	0	484,000	0	0	N/A
Permits & Fees	0	0	0	0	N/A
From W&S Oper. Fund (515)	0	195,163	0	0	N/A
<b>Total</b>	<b>\$0</b>	<b>\$679,163</b>	<b>\$0</b>	<b>\$0</b>	<b>N/A</b>
<b>Expenses</b>					
Supplies & Operations	\$0	\$614,717	\$0	\$0	N/A
Transfers	0	64,446	0	0	N/A
<b>Total</b>	<b>\$0</b>	<b>\$679,163</b>	<b>\$0</b>	<b>\$0</b>	<b>N/A</b>

# 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

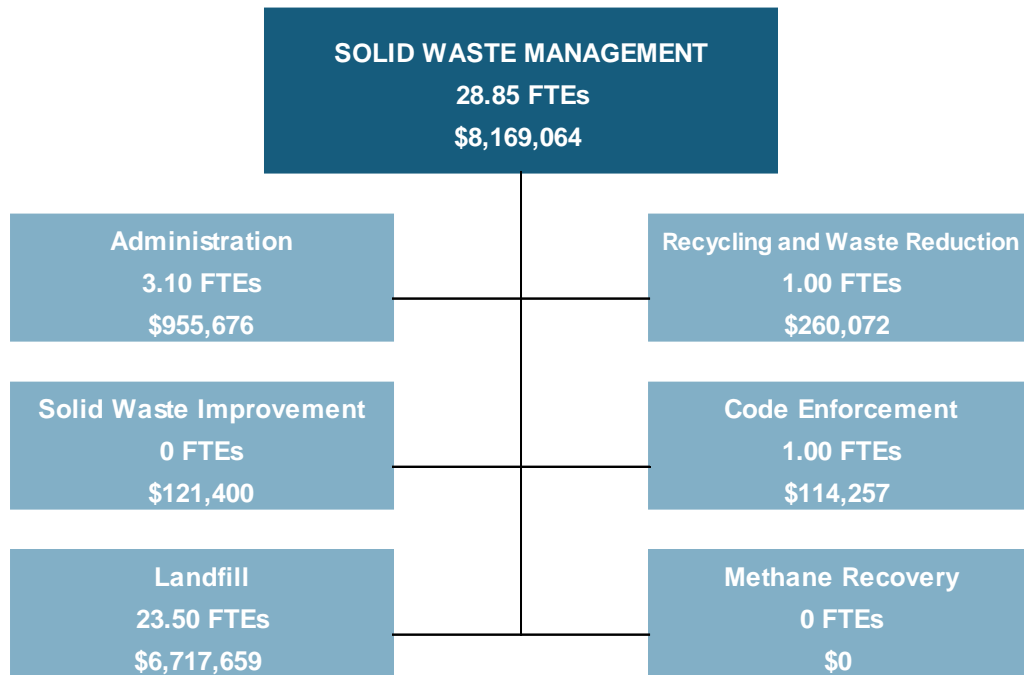
Fund 450

	2020/21 Actual	2021/22 Current	2022/23 Requested	2022/23 Adopted	Percent Change
<b>Revenues</b>					
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
<b>Total</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>N/A</b>
<b>Expenses</b>					
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
<b>Total</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>N/A</b>



# 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, maintain the financial integrity of the Solid Waste Enterprise Fund, and promote the continued development of the EcoComplex and Resource Recovery Facility.

## BUDGET HIGHLIGHTS

### SOLID WASTE MANAGEMENT

Fund 525

	2020/21 Actual	2021/22 Current	2022/23 Requested	2022/23 Adopted	Percent Change
<b>Revenues</b>					
Taxes	\$397,811	\$345,000	\$360,000	\$360,000	4.3%
State	45,881	52,000	47,000	47,000	-9.6%
Local	0	3,000	3,000	3,000	0.0%
Charges & Fees	8,291,098	7,673,819	7,634,544	7,634,544	-0.5%
Miscellaneous	96,173	158,647	94,520	94,520	-40.4%
Sale of Equipment	0	7,000	30,000	30,000	328.6%
<b>Total</b>	<b>\$8,830,963</b>	<b>\$8,239,466</b>	<b>\$8,169,064</b>	<b>\$8,169,064</b>	<b>-0.9%</b>
<b>Expenses</b>					
Personal Services	\$2,093,912	\$2,113,529	\$2,223,449	\$2,223,449	5.2%
Supplies & Operations	2,933,222	3,978,808	3,840,146	3,840,146	-3.5%
Capital	441,502	495,000	1,857,000	1,857,000	275.2%
Contingency	0	452,129	48,469	48,469	-89.3%
Enterprise Contra Accounts	(1,641,470)	100,000	100,000	100,000	0.0%
To Solid Waste Capital Fund	1,433,970	1,100,000	100,000	100,000	-90.9%
<b>Total</b>	<b>\$5,261,136</b>	<b>\$8,239,466</b>	<b>\$8,169,064</b>	<b>\$8,169,064</b>	<b>-0.9%</b>
<b>Expenses by Division</b>					
Administration	\$2,135,071	\$2,360,250	\$955,676	\$955,676	-59.5%
Recycling and Waste Reduction	154,846	254,357	260,072	260,072	2.2%
Solid Waste Improvement	(1,892,947)	164,400	121,400	121,400	-26.2%
Code Enforcement	78,901	108,656	114,257	114,257	5.2%
Landfill	4,408,770	4,803,953	6,717,659	6,717,659	39.8%
Convenience Centers	0	0	0	0	0%
Methane Recovery	373,281	547,850	0	0	0%
<b>Total</b>	<b>\$5,257,922</b>	<b>\$8,239,466</b>	<b>\$8,169,064</b>	<b>\$8,169,064</b>	<b>-0.9%</b>
<b>Employees</b>					
Permanent	29.60	29.60	28.85	28.85	-2.5%
Hourly	0.32	0.10	0.29	0.29	190.0%
<b>Total</b>	<b>29.92</b>	<b>29.70</b>	<b>29.14</b>	<b>29.14</b>	<b>-1.9%</b>

The budget decrease is due to a decrease in state-required reserves to cover future closure / post closure costs.

## PERFORMANCE MEASUREMENT

### SOLID WASTE MANAGEMENT

Fiscal Year 2022/23 Outcomes	Mid-Year FY 21/22	Actual FY 20/21	Actual FY 19/20
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 114,046.8 lbs. diverted	Achieved 218,704 lbs. diverted	Achieved 449,192 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	Not Achieved 4 projects/initiatives cancelled due to COVID-19
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 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.	New Outcome Fiscal Year 2020/21

# SOLID WASTE CAPITAL FUND

## BUDGET HIGHLIGHTS

### SOLID WASTE CAPITAL

Fund 485

	2020/21 Actual	2021/22 Current	2022/23 Requested	2022/23 Adopted	Percent Change
<b>Revenues</b>					
Interest on Investments	\$3,557	\$0	\$0	\$0	0%
Fund Balance Appropriated	0	0	0	0	0%
From Solid Waste Management Fund	1,433,970	1,100,000	100,000	100,000	-90.9%
<b>Total</b>	<b>\$1,437,527</b>	<b>\$1,100,000</b>	<b>\$100,000</b>	<b>\$100,000</b>	<b>-90.9%</b>
<b>Expenses</b>					
Bethany Church Rd. Landfill Cap Improvements	\$270,787	\$0	\$0	\$0	0%
Closure	0	1,000,000	0	0	0%
Subtitle D Cell Construction	2,524,339	100,000	100,000	100,000	0.0%
<b>Total</b>	<b>\$2,795,126</b>	<b>\$1,100,000</b>	<b>\$100,000</b>	<b>\$100,000</b>	<b>-90.9%</b>

The budget includes \$100,000 for future cell expansion.

# 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

	2020/21 Actual	2021/22 Current	2022/23 Requested	2022/23 Adopted	Percent Change
<b>Revenues</b>					
Donations	\$0	\$1,250	\$1,250	\$1,250	0%
Interest Earnings	2	250	250	250	0%
Fund Balance Applied	(2)	0	0	0	0%
<b>Total</b>	<b>\$0</b>	<b>\$1,500</b>	<b>\$1,500</b>	<b>\$1,500</b>	<b>0%</b>
<b>Expenses</b>					
Donations	\$0	\$1,500	\$1,500	\$1,500	0%
<b>Total</b>	<b>\$0</b>	<b>\$1,500</b>	<b>\$1,500</b>	<b>\$1,500</b>	<b>0%</b>

# 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

	2020/21 Actual	2021/22 Current	2022/23 Requested	2022/23 Adopted	Percent Change
<b>Revenues</b>					
State & Federal	\$295,763	\$400,000	\$400,000	\$400,000	N/A
<b>Total</b>	<b>\$295,763</b>	<b>\$400,000</b>	<b>\$400,000</b>	<b>\$400,000</b>	<b>N/A</b>
<b>Expenses</b>					
Supplies & Operations	\$270,211	\$400,000	\$400,000	\$400,000	N/A
<b>Total</b>	<b>\$270,211</b>	<b>\$400,000</b>	<b>\$400,000</b>	<b>\$400,000</b>	<b>N/A</b>

# HOSPITAL RESERVE FUND

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

## BUDGET HIGHLIGHTS

### HOSPITAL RESERVE FUND

Fund 235

	2020/21 Actual	2021/22 Current	2022/23 Requested	2022/23 Adopted	Percent Change
<b>Revenues</b>					
Interest on Investments	(\$125)	\$50,000	\$5,000	\$5,000	-90%
Fund Balance Applied	0	450,000	495,000	495,000	10%
<b>Total</b>	<b>(\$125)</b>	<b>\$500,000</b>	<b>\$500,000</b>	<b>\$500,000</b>	<b>0%</b>
<b>Expenses</b>					
General Fund	\$500,000	\$500,000	\$500,000	\$500,000	0%
<b>Total</b>	<b>\$500,000</b>	<b>\$500,000</b>	<b>\$500,000</b>	<b>\$500,000</b>	<b>0%</b>

The budget continues to transfer \$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 \$500,000 annually toward the effort to place school nurses in schools throughout the county's three public school systems.

<b>Schools' Capital Projects</b>		<b>Fund 420</b>
	<b>2022/23</b>	<b>2022/23</b>
	<b>Requested</b>	<b>Adopted</b>
<b>Revenues</b>		
1st 1/2 cent Sales Tax (Restricted)	\$670,000	\$670,000
2nd 1/2% Sales Tax (Restricted)	\$5,970,000	\$5,970,000
1st 1/2 cent Sales Tax - Food (Unrestricted)	\$350,000	\$350,000
2nd 1/2% Sales Tax - Food (Unrestricted)	\$700,000	\$700,000
From General Fund	\$0	\$1,100,000
Public School Building Repair and Renovation Fund	\$800,000	\$800,000
Fund Balance Applied	\$3,288,980	\$1,684,184
<b>Total</b>	<b>\$11,778,980</b>	<b>\$11,274,184</b>
<b>Expenses</b>		
<b>Catawba County Schools</b>		
<b>Maintenance Department Recommendations</b>		
<b>Abandoned oil tank removal</b>		
CREC, Sherrills Ford, Bandys, St. Stephens Elem., St. Stephens High	\$125,000	\$125,000
<b>District-wide Security</b>		
Parking lot bollards, cameras	\$200,000	\$200,000
<b>Flooring</b>		
Maiden Middle 7th Grade Hallway	\$125,000	\$125,000
<b>HVAC/Boilers/Chillers/Building Automation Systems</b>		
Arndt Middle School - Cooler/Freezer Replacement	\$65,000	\$65,000
Clyde Campbell Elementary School Gym - install natural gas heat/AC	\$44,000	\$44,000
Maiden Middle School - Band room roof top unit	\$35,000	\$35,000
Tuttle Elementary School - Chiller	\$135,000	\$135,000
<b>Land Acquisition</b>		
Property adjacent to schools	\$250,000	\$250,000
<b>Maintenance Vehicles</b>		
Two service trucks	\$120,000	\$120,000
14-ton double axle trailer with air brakes	\$30,000	\$30,000
<b>Misc. Maintenance</b>		
Masonry Repairs- Exterior (Campbell, Claremont, Bandys, Foard)	\$108,000	\$108,000
<b>Painting</b>		
Fred T Foard - 100 hall, gym, and cafeteria	\$100,000	\$100,000
Mt. View Elementary (Hallways, interior door frames, exterior doors)	\$100,000	\$100,000
Maiden High (exterior doors & door frames)	\$50,000	\$50,000
Startown (200/300/400 halls)	\$65,000	\$65,000
Tuttle (200/300 halls & exterior doors)	\$65,000	\$65,000
Clyde Campbell (exterior doors & trim)	\$50,000	\$50,000
Blackburn (exterior doors & trim)	\$45,000	\$45,000
Maiden Middle (hallways & classrooms)	\$150,000	\$150,000
<b>Paving</b>		
Blackburn - bus & back of school parking lots	\$140,000	\$140,000
Transportation - parking lot on south side & road around garage	\$135,000	\$135,000
Oxford - bus holding area on east side of school	\$65,000	\$65,000
Claremont - staff parking lot in front of school	\$55,000	\$55,000
Snow Creek - Crack filling/ seal coat/ striping	\$40,000	\$40,000
Mt. View - re-pave front parking lot	\$110,000	\$110,000
Parking lot re-striping	\$50,000	\$50,000
<b>Phone/Intercom Systems</b>		
Phone: Maiden High, Jacobs Fork Middle, Maiden Middle, Murray	\$100,000	\$100,000
Intercoms: FTF, Lyle Creek, St. Stephens Elem. Sweetwater	\$80,000	\$80,000
<b>Renovations</b>		
Fred T Foard - Upfit existing masonry shop and relocate wood shop	\$85,000	\$85,000



<b>Schools' Capital Projects</b>		<b>Fund 420</b>
	<b>2022/23</b>	<b>2022/23</b>
	<b>Requested</b>	<b>Adopted</b>
Bandys High - Upfit electrical trades room	\$120,000	\$120,000
General Renovations - CREC Relocation	\$150,000	\$0
<b>Re-Roofing</b>		
Bandys Farm - re-roofing the livestock buildings	\$18,500	\$18,500
Maintenance storage building (maintenance barn)	\$15,500	\$15,500
General repairs and crimping of existing systems	\$100,000	\$100,000
<b>Building/Function Capital Requests</b>		
<b>Arndt Middle School</b>		
Add awning at front entrance	\$60,000	\$60,000
Add new restroom on 8th grade, 300 hallway	\$75,000	\$75,000
<b>Balls Creek Elementary School</b>		
Renovate/upgrade 4th/5th grade classrooms (8) and restrooms	\$82,000	\$82,000
<b>Bandys High School</b>		
Finish replacing outdated windows	\$75,000	\$75,000
Add cover with lights for the drill pad/VIP parking area (approx. 30X50)	\$100,000	
Repair/add roof system the rappelling tower	\$75,000	\$75,000
<b>Blackburn Elementary School</b>		
Cover over new car rider line	\$70,000	
Cover on back of school for bus riders	\$40,000	\$40,000
<b>Bunker Hill High School</b>		
New flooring - remain. of main & 3rd hallways, 2nd hallway	\$60,000	\$60,000
Renovate student restrooms on the 1st and 3rd hallways	\$125,000	\$125,000
Replace carpet in the front office and media center	\$20,000	
Replace floor in band hallway (re-tile) (band entryway)	\$2,500	per capita
<b>Challenger Early College High School</b>		
Replace stationary lab tables in 2 former science rooms with 10-15 moveable tables	\$15,000	
"Learniture" for 14 classrooms - flexible collaborative design furniture	\$75,000	\$75,000
<b>Claremont Elementary School</b>		
Add awning over sidewalk at front of building	\$50,000	\$50,000
Fence/enclosure around rear blacktop/playground	\$17,000	\$17,000
Replace carpet in media center and remaining office with tile or carpet squares	\$11,000	per capita
Update heating and air units (Rooftop gas heat)	\$400,000	\$400,000
<b>Clyde Campbell Elementary School</b>		
Renovate/update student and staff restrooms	\$90,800	\$90,800
<b>Fred T. Foard High School</b>		
Gym renovation: paint bleachers, paint walls, overhaul locker rooms	\$250,000	\$250,000
Renovate/upgrade 200/300 hallway restrooms	\$79,700	\$79,700
<b>Lyle Creek Elementary School</b>		
Replace carpet with tile or carpet squares	\$75,000	\$75,000
Add awning at the front of the building to cover car riders	\$70,000	
<b>Mt. View Elementary School</b>		
Resurface track	\$12,500	per capita
Extend covered walkway	\$65,000	
Stairs	\$7,500	per capita

<b>Schools' Capital Projects</b>		<b>Fund 420</b>
	<b>2022/23</b>	<b>2022/23</b>
	<b>Requested</b>	<b>Adopted</b>
<b>Oxford Elementary School</b>		
Renovate 300 hall kitchen into a locker room with washer, dryer and shower	\$10,000	per capita
Repair track and basketball court (fill cracks and sealcoat)	\$12,000	per capita
<b>River Bend Middle School</b>		
Install a soccer scoreboard and electricity	\$7,500	per capita
Renovate/remodel media center and recording studio including upgraded recording equipment and new carpet (part of this would be from the technology department)	\$20,000	
<b>Sherrills Ford E.S.</b>		
Renovate/update 3rd-6th grade student restrooms	\$12,250	per capita
Install gutters	\$5,000	per capita
Install fencing around entire campus	\$40,000	\$40,000
Add new cubbies in 3rd-6th grade classrooms (12)	\$8,400	per capita
New classroom furniture	\$100,000	\$100,000
Replace tile in cafeteria	\$3,500	per capita
<b>St. Stephens Elementary School</b>		
Remove swings lower playground & add concrete pad basketball area	\$9,000	per capita
Replace windows in kindergarten hallway (clouded windows)	\$8,000	per capita
New playground	\$50,000	
<b>Startown Elementary School</b>		
Repair AC piping	\$65,000	\$65,000
Paint interior hallways (200, 300 and 400 hallways)	\$40,000	\$40,000
Add lower lobby doors - 500 hallway for safety & noise reduction	\$2,000	per capita
<b>Webb Murray E.S.</b>		
Paint interior brick ivory color in original building	\$30,000	
Repair and/or upgrade playground equipment	\$50,000	\$50,000
<b>Catawba County Schools Transportation Department</b>		
New automatic bus washer	\$250,000	\$250,000
Four new activity buses	\$400,000	\$400,000
School's Construction Manager	\$45,000	\$45,000
Per Capita 15,653 @ \$52.00	\$873,582	\$813,956
<b>Catawba County Schools Total</b>	<b>\$7,170,232</b>	<b>\$6,409,456</b>
<b>Hickory Public</b>		
<b>Safety / Security</b>		
Hickory High School - Replace fire alarm	\$500,000	\$500,000
Hickory High School Turf - Fencing football stadium area	\$26,000	\$26,000
Northview Middle - Window replacement	\$400,000	\$400,000
Systemwide - Upgrade/replace bus camera systems	\$73,600	\$73,600
Systemwide - Upgrade/replace school camera systems	\$60,000	\$60,000
Southwest Elementary School - Enclose walkway	\$185,000	\$185,000
<b>Infrastructure / Efficiency</b>		
Hickory High School - Replace Boiler	\$80,000	\$80,000
Hickory Career & Arts Magnet - Repair/repaint fascia	\$135,000	\$135,000
Viewmont Car Rider Canopy	\$75,000	
<b>Capital Investment</b>		
Activity Bus	\$115,000	\$115,000
Per Capita 3,853 @ \$52.00	\$195,468	\$200,356
<b>Hickory Public Schools Total</b>	<b>\$1,845,068</b>	<b>\$1,774,956</b>
<b>Newton-Conover (in priority order)</b>		

<b>Schools' Capital Projects</b>		<b>Fund 420</b>
	<b>2022/23</b>	<b>2022/23</b>
	<b>Requested</b>	<b>Adopted</b>
Asbestos Abatement & Management	\$670,000	\$670,000
HVAC Upgrades & Replacements	\$200,000	\$200,000
Parking Improvements	\$225,000	\$225,000
Activity Bus	\$96,000	\$96,000
Systemwide School Safety Security Enhancements for all sites	\$50,000	\$50,000
Per Capita 2,861 @ \$52.00	\$147,680	\$148,772
<b>Newton-Conover City Schools Total</b>	<b>\$1,388,680</b>	<b>\$1,389,772</b>
<b>K-64 Chromebook Replacement Reserve</b>	<b>\$0.00</b>	<b>\$1,100,000.00</b>
<b>Catawba Valley Community College (in priority order)</b>		
Energy Management Upgrade	\$100,000	\$100,000
HVAC	\$145,000	\$145,000
Cosmetology	\$165,000	\$165,000
General Renovations	\$95,000	\$95,000
Vehicle - Tractor	\$45,000	\$45,000
Construction Project Manager	\$50,000	\$50,000
Exterior Lights - Retrofit to LED	\$50,000	\$0
Truck	\$25,000	\$0
Bathrooms	\$300,000	\$0
Paving	\$400,000	\$0
<b>CVCC Total</b>	<b>\$1,375,000</b>	<b>\$600,000</b>
<b>Total</b>	<b>\$11,778,980</b>	<b>\$11,274,184</b>

# 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

<b>SCHOOLS' CONSTRUCTION FUND</b>			<b>Fund 423</b>
	<b>2022/23 Requested</b>	<b>2022/23 Adopted</b>	<b>Percent Change</b>
<b>Revenues</b>			
Proceeds - Installment Purchase	\$16,500,000	\$4,000,000	0%
State Needs Based Grant	\$22,000,000	\$22,000,000	0%
From General Fund	\$3,678,730	\$3,678,730	0%
1/4 Cent Sales Tax	1,170,000	1,170,000	0%
<b>Total</b>	<b>\$43,348,730</b>	<b>\$30,848,730</b>	<b>0%</b>
<b>Expenses</b>			
To General Fund	\$0	\$0	0%
CCS - Maiden Middle School Renovations	12,500,000	0	0%
HPS - Hickory High School Renovations	4,000,000	4,000,000	0%
NCCS - Newton Conover High School Renovations	22,000,000	22,000,000	0%
Future Projects - Contingency	3,080,000	3,080,000	0%
Future Debt Project	1,768,730	1,768,730	0%
<b>Total</b>	<b>\$43,348,730</b>	<b>\$30,848,730</b>	<b>0%</b>

Fiscal Year 2022/23 is the last year of the current 4-year school construction cycle. The budget includes the following projects:

- \$4 million toward renovations at Hickory High School.
- \$22 million in State Needs Based Grant funding for Newton-Conover High School Renovations.
- \$1,768,730 toward future debt service based on the County's practice of keeping contribution to debt service constant.
- \$3,080,000 in contingency for existing and future projects

# 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
	2020/21 Actual	2021/22 Current	2022/23 Requested	2022/23 Adopted	Percent Change
<b>Revenues</b>					
Fines & Forfeitures	\$344,400	\$545,832	\$494,992	\$514,441	N/A
<b>Total</b>	<b>\$344,400</b>	<b>\$545,832</b>	<b>\$494,992</b>	<b>\$514,441</b>	<b>N/A</b>
<b>Expenses</b>					
Catawba County Schools	\$238,962	\$379,992	\$379,992	\$360,019	N/A
Hickory Public Schools	61,528	96,264	75,000	65,803	N/A
Newton-Conover City Schools	43,910	69,576	40,000	88,619	N/A
<b>Total</b>	<b>\$344,400</b>	<b>\$545,832</b>	<b>\$494,992</b>	<b>\$514,441</b>	<b>N/A</b>

# LIBRARY ENDOWMENT FUND

## BUDGET HIGHLIGHTS

### LIBRARY ENDOWMENT FUND

Fund 250

	2020/21 Actual	2021/22 Current	2022/23 Requested	2022/23 Adopted	Percent Change
<b>Revenues</b>					
NC Community Foundation	\$22,828	\$3,000	\$10,000	\$10,000	233.3%
Investment Earnings	(6)	1,000	0	0	-100.0%
Fund Balance	0	0	0	0	N/A
<b>Total</b>	<b>\$22,822</b>	<b>\$4,000</b>	<b>\$10,000</b>	<b>\$10,000</b>	<b>150.0%</b>
<b>Expenses</b>					
Supplies & Operations	\$2,884	\$4,000	\$10,000	\$10,000	150.0%
<b>Total</b>	<b>\$2,884</b>	<b>\$4,000</b>	<b>\$10,000</b>	<b>\$10,000</b>	<b>150.0%</b>

Increase to recognize projected donations and transfer funds to the endowment.

# CARES ACT FUND

The CARES Act Fund was established in 2020 to account for revenues received under the federal CARES Act and expenses related to COVID-19 response.

## BUDGET HIGHLIGHTS

### CARES Act Fund

Fund 290

	2020/21 Actual	2021/22 Current	2022/23 Requested	2022/23 Adopted	Percent Change
<b>Revenues</b>					
Federal	\$4,835,971	\$0	\$0	\$0	N/A
Interest on Investments	10,496	0	0	0	N/A
<b>Total</b>	<b>\$4,846,467</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>N/A</b>
<b>Expenses</b>					
City of Conover	\$173,794	\$0	\$0	\$0	N/A
Town of Catawba	12,474	0	0	0	N/A
City of Claremont	30,353	0	0	0	N/A
Town of Maiden	70,015	0	0	0	N/A
Town of Brookford	7,707	0	0	0	N/A
Town of Longview	84,750	0	0	0	N/A
To Gen. Fund	4,472,297	0	0	0	N/A
<b>Total</b>	<b>\$4,851,390</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>N/A</b>

# 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

	2020/21 Actual	2021/22 Current	2022/23 Requested	2022/23 Adopted	Percent Change
<b>Revenues</b>					
Federal	\$0	\$22,311,300	\$919,100	\$919,100	-95.9%
Miscellaneous	(\$15,577)	\$0	0	0	0%
<b>Total</b>	<b>(\$15,577)</b>	<b>\$22,311,300</b>	<b>\$919,100</b>	<b>\$919,100</b>	<b>-95.9%</b>
<b>Expenses</b>					
Transfer to County W&S Capital I	\$0	\$11,539,000	\$500,000	\$500,000	-95.7%
Transfer to Gen. Fund	\$0	\$10,677,300	419,100	419,100	-96.1%
Supplies & Operations	0	95,000	0	0	-100.0%
<b>Total</b>	<b>\$0</b>	<b>\$22,311,300</b>	<b>\$919,100</b>	<b>\$919,100</b>	<b>-95.9%</b>

The budget includes a \$500,000 transfer to the County Water & Sewer Capital Fund toward the Buffalo Shoals Road Water Loop. The transfer to the General Fund continues funding for the following positions approved in Fiscal Year 2021/22:

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





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# CAPITAL IMPROVEMENT PLAN



# CAPITAL IMPROVEMENT PLAN

## OVERVIEW

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

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

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

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

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

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

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

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

GENERAL CAPITAL PROJECTS SUMMARY		Funding in FY 2022/23	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		574,419	584,000	594,000	604,000	614,000	2,970,419
Facilities - General Renovations		100,000	100,000	100,000	100,000	100,000	500,000
Library - Newton Branch		100,000	100,000	100,000	100,000	100,000	500,000
Public Safety Project		150,000	150,000	150,000	150,000	150,000	750,000
Technology - Infrastructure Upgrades		500,000	500,000	500,000	500,000	500,000	2,500,000
Technology - Oblique Photography		57,810	0	58,000	58,000	58,000	231,810
Technology - Permit and Inspections Software		0	100,000	100,000	100,000	100,000	400,000
Technology - Server & Desktop Applications		408,000	408,000	408,000	408,000	408,000	2,040,000
Pay as You Go Projects							
Facilities - 1924 Courthouse (9) HVAC Units		0	0	0	100,000	0	100,000
Facilities - DSS Improvements		0	750,000	300,000	0	200,000	1,250,000
Facilities - St. Stephens EMS Base		1,700,000	0	0	0	0	1,700,000
From Future Projects		(1,700,000)	0	0	0	0	(1,700,000)
Facilities - PH Roof		0	0	0	0	175,000	175,000
Facilities - St. Stephens Library Roof		0	0	100,000	0	0	100,000
Technology - ERP/PeopleSoft Upgrade/Replacement			500,000	500,000	500,000	0	1,500,000
Technology - Tax Software Replacement (CAMA & BC)		0	500,000	0	0	0	500,000
<b>Totals</b>		<b>1,890,229</b>	<b>3,692,000</b>	<b>2,910,000</b>	<b>2,620,000</b>	<b>2,405,000</b>	<b>13,517,229</b>

<b>Revenues</b>							
From General Fund		1,051,878	1,508,000	1,552,022	1,552,022	1,052,022	6,715,944
From General Fund - Building Permit Revenue		0	100,000	100,000	100,000	100,000	400,000
From General Fund - Economic Development		100,000	100,000	100,000	100,000	100,000	500,000
From General Fund - Library Reinventing Surplus		100,000	100,000	100,000	100,000	100,000	500,000
From General Fund - Public Safety		150,000	150,000	150,000	150,000	150,000	750,000
Municipalities for Orthos & Pictometry		13,932	0	13,978	13,978	13,978	55,866
1/4 Cent Sales Tax - Economic Development		474,419	484,000	494,000	504,000	514,000	2,470,419
General Capital Fund Balance or Future Projects		0	1,250,000	400,000	100,000	375,000	2,125,000
<b>Total Revenue</b>		<b>1,890,229</b>	<b>3,692,000</b>	<b>2,910,000</b>	<b>2,620,000</b>	<b>2,405,000</b>	<b>13,517,229</b>

GENERAL CAPITAL PROJECTS	Fiscal Year 2022/23	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
<b>Ongoing &amp; Periodic Projects</b>								
<b>Economic Development Reserve</b> - 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.	574,419	584,000	594,000	604,000	614,000	2,970,419	General Fund contribution	None
<b>Facilities - General Renovations</b> - General renovations.	100,000	100,000	100,000	100,000	100,000	500,000	General Fund contribution	None
<b>Library - Newton Branch</b> - Funds are set aside from Library Reinventing Surplus toward the Newton Library.	100,000	100,000	100,000	100,000	100,000	500,000		N/A
<b>Public Safety Project</b> - Reserves funds in a Public Safety project for future investment as needed to provide “right care, right place, right time” public safety services.	150,000	150,000	150,000	150,000	150,000	750,000		
<b>Technology - Infrastructure Upgrades</b> - Recurring funds used to maintain the County's network.	500,000	500,000	500,000	500,000	500,000	2,500,000	General Fund contribution	None
<b>Technology - Oblique Photography</b> - 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.	57,810	0	58,000	58,000	58,000	231,810	Municipalities fund 24.1%, w/remainder from General Capital Fund Balance	None
<b>Technology - Permit and Inspections Software</b> - Every 8-10 years a major upgrade needed for permit & inspections software used for building process from planning and permitting to final inspection.	0	100,000	100,000	100,000	100,000	400,000	General Fund contribution (increasing Building Services revenue) planned for future software upgrade.	None
<b>Technology - Server &amp; Desktop Applications</b> - Recurring cost to keep County in compliance with licensing requirements for operating systems, security systems, e-mail management, database management, desktop publishing, etc.	408,000	408,000	408,000	408,000	408,000	2,040,000	General Fund contribution	Maintenance costs as budgeted in the Technology operating budget.
<b>Pay as You Go Projects</b>								
Facilities - 1924 Courthouse (9) HVAC Units	0	0	0	100,000	0	100,000	General Capital Fund Balance or Future Projects	
Facilities - DSS Improvements	0	750,000	300,000	0	200,000	1,250,000	General Capital Fund Balance or Future Projects	
Facilities - St. Stephens EMS Base	1,700,000	0	0	0	0	1,700,000	Future projects	
From Future Projects	(1,700,000)	0	0	0	0	(1,700,000)		
Facilities - PH Roof	0	0	0	0	175,000	175,000	General Capital Fund Balance or Future Projects	None
Facilities - St. Stephens Library Roof	0	0	100,000	0	0	100,000	General Capital Fund Balance or Future Projects	

GENERAL CAPITAL PROJECTS	Fiscal Year 2022/23	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
Technology - ERP/PeopleSoft Upgrade/Replacement	0	500,000	500,000	500,000	0	1,500,000	General Capital Fund Balance or Future Projects	Maintenance costs as budgeted in the Technology operating budget.
Technology - Tax Software Replacement (CAMA & BC)	0	500,000	0	0	0	500,000	General Capital Fund Balance	Maintenance costs as budgeted in the Technology operating budget.
<b>Totals</b>	<b>1,890,229</b>	<b>3,692,000</b>	<b>2,910,000</b>	<b>2,620,000</b>	<b>2,405,000</b>	<b>13,517,229</b>		

Revenues						
From General Fund	1,051,878	1,508,000	1,552,022	1,552,022	1,052,022	6,715,944
From General Fund - Building Permit Revenue	0	100,000	100,000	100,000	100,000	400,000
From General Fund - Economic Development	100,000	100,000	100,000	100,000	100,000	500,000
From General Fund - Library Reinventing Surplus	100,000	100,000	100,000	100,000	100,000	500,000
From General Fund - Public Safety	150,000	150,000	150,000	150,000	150,000	750,000
Municipalities for Orthos & Pictometry	13,932	0	13,978	13,978	13,978	55,866
1/4 Cent Sales Tax - Economic Development	474,419	484,000	494,000	504,000	514,000	2,470,419
General Capital Fund Balance or Future Projects	0	1,250,000	400,000	100,000	375,000	2,125,000
<b>Total Revenue #</b>	<b>1,890,229</b>	<b>3,692,000</b>	<b>2,910,000</b>	<b>2,620,000</b>	<b>2,405,000</b>	<b>13,517,229</b>

School Construction Projects 4-Year Plan	Fiscal Year 2019/20	Fiscal Year 2020/21	Fiscal Year 2021/22	Fiscal Year 2022/23	Total
CVCC - Cosmetology Center	0	2,041,983	0	0	2,041,983
CVCC - Engineering Building Renovations	3,000,000	(2,771,983)	0	0	228,018
CVCC - Public Safety Complex	0	1,130,000	0	0	1,130,000
Catawba County Schools - Maiden Middle Renos	7,250,000	(7,215,280)	0	0	34,720
Catawba County Schools - New Maiden Elementary	0	0	19,500,000	0	19,500,000
Catawba County Schools - St. Stephens High School Renovations	2,350,000	9,621,312	0	0	11,971,312
Hickory Public Schools - Elementary School Additions	0	0	3,003,859	0	3,003,859
Hickory Public Schools - Districtwide Facilities Survey	0	0	100,000	0	100,000
Hickory Public Schools - Hickory High School Renovations	0	0	900,000	4,000,000	4,900,000
Newton-Conover High School Renovations	55,381	0	18,000,000	22,000,000	40,055,381
<b>Totals</b>	<b>12,655,381</b>	<b>2,806,033</b>	<b>41,503,859</b>	<b>26,000,000</b>	<b>82,965,272</b>
Revenue					
Installment Purchase	10,250,000	2,206,032	31,400,000	4,000,000	47,856,032
State Needs Based Funding	0	0	10,000,000	22,000,000	32,000,000
Previous Projects Balance	2,350,000	200,001	103,859	0	2,653,859
From General Fund	0	400,000	0	0	400,000
From Schools Annual Capital	55,381	0	0	0	55,381
<b>Total Revenue</b>	<b>12,655,381</b>	<b>2,806,033</b>	<b>41,503,859</b>	<b>26,000,000</b>	<b>82,965,272</b>



<b>SOLID WASTE CIP Summary</b>	<b>Funding in FY 2022/23</b>	<b>Funding in FY 2023/24</b>	<b>Funding in FY 2024/25</b>	<b>Funding in FY 2025/26</b>	<b>Funding in FY 2026/27</b>	<b>Total in 5 Years</b>
<b>PAY AS GO CAPITAL - CAPITAL PROJECTS FUND</b>						
Closure Project (485-20116)	0	300,000	300,000	300,000	300,000	1,200,000
Methane Gas Perimeter Infrastructure (485-20113)	0	0	0	150,000	0	150,000
Subtitle D Cell Construction (485-20117)	100,000	500,000	500,000	500,000	500,000	2,100,000
<b>Total Pay As Go Capital Projects Fund</b>	<b>100,000</b>	<b>800,000</b>	<b>800,000</b>	<b>950,000</b>	<b>800,000</b>	<b>3,450,000</b>
<b>PAY AS GO CAPITAL - OPERATING FUND</b>						
Articulated Ejector Truck	0	0	700,000	0	0	700,000
Asphalt- Entrance Repair	150,000	0	0	0	0	150,000
Asphalt- Roll off Box Unloading Area New	200,000	0	0	0	0	200,000
Compactor	952,000	0	0	900,000	0	1,852,000
Excavator	0	0	0	375,000	0	375,000
Fencing, Landfill Perimeter	90,000	0	0	0	0	90,000
Forklift	55,000	0	0	0	0	55,000
Grinder	0	0	1,000,000	0	0	1,000,000
Lawnmower and/or Bush Hog	0	25,000	0	0	35,000	60,000
Loader, Track and Tire Type	0	275,000	300,000	0	0	575,000
Pickup Truck 3/4 Ton and/or 1/2 Ton	55,000	55,000	0	60,000	60,000	230,000
Road Tractor, Water Truck, or Fuel Service Truck	175,000	0	0	0	0	175,000
Roll off Boxes	55,000	0	0	0	0	55,000
Tree Fence	25,000	0	0	0	0	25,000
Used Roll off Truck	100,000	0	0	0	0	100,000
<b>Total Pay As Go Operating Fund</b>	<b>1,857,000</b>	<b>355,000</b>	<b>2,000,000</b>	<b>1,335,000</b>	<b>95,000</b>	<b>5,642,000</b>
<b>OPERATING COSTS &amp; TRANSFERS</b>						
Personal Services	2,223,449	2,267,918	2,313,276	2,359,542	2,406,733	11,570,918
General Operating	3,840,146	3,878,547	3,917,332	3,956,505	3,996,070	19,588,600
Contingency	48,469	643,753	0	14,727	1,564,436	2,271,385
Closure / Post Closure Contra Account	100,000	100,000	100,000	100,000	100,000	500,000
Transfer to Capital Projects Fund	100,000	800,000	800,000	950,000	800,000	3,450,000
<b>TOTAL OPERATING</b>	<b>6,312,064</b>	<b>7,690,218</b>	<b>7,130,608</b>	<b>7,380,774</b>	<b>8,867,239</b>	<b>37,380,903</b>
<b>TOTAL EXPENSES</b>	<b>8,269,064</b>	<b>8,845,218</b>	<b>9,930,608</b>	<b>9,665,774</b>	<b>9,762,239</b>	<b>46,472,903</b>
<b>REVENUES</b>						
Landfill User Fees	6,377,280	7,588,560	7,816,217	8,050,704	8,292,225	38,124,986
Demo Landfill User Fees	1,176,000	0	0	0	0	1,176,000
Methane Revenue	400,000	0	0	200,000	200,000	800,000
Tire Disposal Tax	200,000	200,000	202,000	204,020	206,060	1,012,080
White Goods Disposal Tax	80,000	80,000	80,800	81,608	82,424	404,832
Solid Waste Disposal Tax (5 year average 20% of tax paid in)	80,000	80,800	81,608	82,424	83,248	408,080
Solid Waste Franchise Fee	75,000	75,000	100,000	100,000	100,000	450,000
Miscellaneous & All Others Revenues	141,815	143,233	144,665	146,112	147,573	723,398
Transfer from Solid Waste Management Fund	100,000	800,000	800,000	950,000	800,000	3,450,000
Fund Balance Appropriated	(361,031)	(122,375)	705,318	(149,094)	(149,291)	(76,473)
<b>TOTAL REVENUES</b>	<b>8,269,064</b>	<b>8,845,218</b>	<b>9,930,608</b>	<b>9,665,774</b>	<b>9,762,239</b>	<b>36,710,664</b>

SOLID WASTE CIP	Funding in FY 2022/23	Funding in FY 2023/24	Funding in FY 2024/25	Funding in FY 2025/26	Funding in FY 2026/27	Total in 5 Years
<b>PAY AS GO CAPITAL - CAPITAL PROJECTS FUND</b>						
<b>Closure Project</b> - Funds are reserved for expenses needed to close the C&D Landfill and the next cell closure in the MSW Landfill.	-	300,000	300,000	300,000	300,000	1,200,000
<b>Methane Gas Perimeter Infrastructure</b> - 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
<b>Subtitle D Cell Construction</b> - This project funds the continuum of the Subtitle D Cell Construction. The next cell is Unit 4.	100,000	500,000	500,000	500,000	500,000	2,100,000
<b>Total Pay As Go Capital Projects Fund</b>	<b>100,000</b>	<b>800,000</b>	<b>800,000</b>	<b>950,000</b>	<b>800,000</b>	<b>3,450,000</b>
<b>OPERATING COSTS &amp; TRANSFERS</b>						
<b>Articulated Ejector Truck</b> - Much like the articulated dump truck, the ejector truck will be used to haul daily and intermediate cover material from soil borrow areas to both MSW and C&D Landfills. 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
<b>Asphalt-Entrance Repair</b> - Repair or replace asphalt landfill entrance roadway.	150,000	-	-	-	-	150,000
<b>Asphalt-Roll off Box Unloading Area New</b> - Pavement for new unloading area for residential and smaller commercial trucks to have a safe place to unload.	200,000	-	-	-	-	200,000
<b>Compactor</b> - 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.	952,000	-	-	900,000	-	1,852,000
<b>Excavator</b> - Excavators are used in obtaining soils needed for landfill operations. Replacements are scheduled according to Solid Waste financial analysis and planning.	-	-	-	375,000	-	375,000
<b>Fencing, Landfill Perimeter</b> - With the purchase of additional land, 3,500 feet of fencing needs to be relocated and approximately 2,000 feet of new fencing is required to secure the landfill perimeter.	90,000					90,000
<b>Forklift</b> - Forklift is used to palletize electronics and televisions for recycling and loading onto trucks for transportation. Electronics Management distributions will be used to assist in the purchase.	55,000	-	-	-	-	55,000
<b>Grinder</b> - Grinders are used in the C&D landfill to grind certain debris into mulch for resale	-	-	1,000,000	-	-	1,000,000
<b>Lawnmower &amp; Bush Hog</b> - Lawn mowers and bush hogs are used to maintain property associated with the Landfill and Solid Waste Management.	-	25,000	-	-	35,000	60,000

<b>SOLID WASTE CIP</b>	<b>Funding in FY 2022/23</b>	<b>Funding in FY 2023/24</b>	<b>Funding in FY 2024/25</b>	<b>Funding in FY 2025/26</b>	<b>Funding in FY 2026/27</b>	<b>Total in 5 Years</b>
<b>Loader Truck &amp; Tire Type-</b> Loaders are used for loading all types of materials into grinder tubs, truck beds, etc.	-	275,000	300,000	-	-	575,000
<b>Pickup Truck 3/4 Ton and/or 1/2 Ton-</b> 3/4 ton or 1/2 ton pickups are replaced as necessary according to the Solid Waste financial analysis and planning.	55,000	55,000	-	60,000	60,000	230,000
<b>Road Tractor, Water Truck, or Fuel Service Truck-</b> 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.	175,000	-	-	-	-	175,000
<b>Roll off Boxes-</b> Roll off boxes will be used for residents to dispose of waste in new unloading area. This is to prevent smaller residential vehicles and commercial trucks from entering the landfill face.	55,000	-	-	-	-	55,000
<b>Tree Fence -</b> A row of western red cedar trees that will provide enhanced security and double as an aesthetic screen of the landfill from adjoining properties.	25,000	-	-	-	-	25,000
<b>Used Roll off Truck-</b> A roll off truck is used to move roll-off containers from the roll-off site to the landfill for disposal and back to site.	100,000	-	-	-	-	100,000
<b>Total Pay as Go</b>	<b>1,857,000</b>	<b>355,000</b>	<b>2,000,000</b>	<b>1,335,000</b>	<b>95,000</b>	<b>5,642,000</b>

WATER AND SEWER CIP Summary	Funding in FY 2022/23	Funding in FY 2023/24	Funding in FY 2024/25	Funding in FY 2025/26	Funding in FY 2026/27	Total
<b>COUNTY CAPITAL PROJECTS</b>						
Hickory-Catawba WWTP Future Expansion	250,000	250,000	250,000	3,250,000	0	4,000,000
Water Treatment Capacity Purchase (3.3MGD @ \$1.50/Gal. \$4,950,000)	618,750	618,750	618,750	618,750	618,750	3,093,750
Buffalo Shoals Road Water (15,000 LF of 16")	500,000	0	0	0	0	500,000
Sherrills Ford Rd 1.0 MG Storage Tank	0	1,000,000	1,000,000	1,000,000	0	3,000,000
New Booster Pump Station for SF Rd & Hwy 150	0	500,000	500,000	600,000	0	1,600,000
Sherrills Ford PS Upgrade (3rd Pump)	0	265,000	0	0	0	265,000
Lake Norman Marina PS Upgrade (pumps and elect)*	0	0	0	609,000	0	609,000
Old Hwy 16 PS Upgrade (pumps and elect)	0	0	0	0	520,000	520,000
<b>Total</b>	<b>1,368,750</b>	<b>2,633,750</b>	<b>2,368,750</b>	<b>6,077,750</b>	<b>1,138,750</b>	<b>13,587,750</b>
<b>COUNTY DEBT SERVICE &amp; OPERATING COSTS</b>						
Personal Services (3%) - Chargeback for 1/2 of cost	142,746	147,028	151,439	155,982	160,661	757,856
General Operating (2%)	263,155	268,418	273,786	279,262	284,847	1,369,468
Hickory-Catawba Wastewater Treatment Plant Expansion Debt Payment and Operations	801,220	551,220	551,220	551,220	551,220	3,006,100
Blackburn-Plateau Water Loop Debt Payment	75,000	75,000	75,000	75,000	75,000	375,000
Southeastern Catawba County (SECC) Wastewater Collection Debt Payment	474,475	432,980	186,245	180,725	174,995	1,449,420
<b>Total Debt Service &amp; Operating</b>	<b>1,756,596</b>	<b>1,474,646</b>	<b>1,237,690</b>	<b>1,242,189</b>	<b>1,246,723</b>	<b>6,957,844</b>
<b>TOTAL PROJECT, DEBT SERVICE, AND OPERATING EXPENSES</b>	<b>3,125,346</b>	<b>4,108,396</b>	<b>3,606,440</b>	<b>7,319,939</b>	<b>2,385,473</b>	<b>20,545,594</b>
<b>COUNTY REVENUE</b>						
ARPA	500,000	0	0	0	0	500,000
Property Tax (value of 1 cent) (2%)	0	1,948,200	1,987,164	2,026,907	2,067,445	8,029,716
1/4 cent Sales Tax (1%)	0	1,193,400	1,217,268	1,241,613	1,266,455	4,918,736
System Development Fees (1%)	281,000	283,810	286,648	289,514	292,409	1,433,381
Revenue Sharing Contracts (1%)	1,065,000	1,075,650	1,086,407	1,097,271	1,108,244	5,432,572
Fund Balance Applied	1,279,346	(392,664)	(971,047)	2,664,634	(2,349,080)	231,189
<b>TOTAL REVENUE</b>	<b>3,125,346</b>	<b>4,108,396</b>	<b>3,606,440</b>	<b>7,319,939</b>	<b>2,385,473</b>	<b>20,545,594</b>

<b>Water &amp; Sewer Projects Descriptions</b>	<b>Funding in FY 2022/23</b>	<b>Funding in FY 2023/24</b>	<b>Funding in FY 2024/25</b>	<b>Funding in FY 2025/26</b>	<b>Funding in FY 2026/27</b>	<b>Total</b>
<b>COUNTY CAPITAL PROJECTS</b>						
<b>Hickory-Catawba WWTP Future Expansion</b> - This project builds funds for future upgrades/expansion to the WWTP.	250,000	250,000	250,000	3,250,000	0	<b>4,000,000</b>
<b>Water Treatment Capacity Purchase (3.3MGD @ \$1.50/Gal. \$4,950,000)</b> - This project builds funds for future purchase of Water Treatment Plant Capacity per Contract # 43-04-0197.	618,750	618,750	618,750	618,750	618,750	<b>3,093,750</b>
<b>Buffalo Shoals Rd Water Loop</b> - This project will create a water loop within the SECC service system and connect the 2 water storage tanks, improving system efficiency.	500,000	0	0	0	0	<b>500,000</b>
<b>Sherrills Ford Rd 1.0 MG Storage Tank</b> - Design and construct a new 4.0 MG of storage tank (EST or GST) near Sherrills Ford Rd and Hwy 150 E.	0	1,000,000	1,000,000	1,000,000	0	<b>3,000,000</b>
<b>New Booster Pump Station for SF Rd &amp; Hwy150</b> - 5,500 GPM @ 150 ft capacity for the new EST	0	500,000	500,000	600,000	0	<b>1,600,000</b>
<b>Sherrills Ford PS Upgrade (3rd Pump)</b> - Add third pump and associated valves and electrical	0	265,000	0	0	0	<b>265,000</b>
<b>Lake Norman Marina PS Upgrade (pumps and elect)</b> - Upsize pumps and electrical	0	0	0	609,000	0	<b>609,000</b>
<b>Old Hwy 16 PS Upgrade</b> - Upsize pumps and electrical	0	0	0	0	520,000	<b>520,000</b>
<b>Total</b>	<b>1,368,750</b>	<b>2,633,750</b>	<b>2,368,750</b>	<b>6,077,750</b>	<b>1,138,750</b>	<b>13,587,750</b>
<b>DEBT SERVICE &amp; OPERATING</b>						
<b>Personal Services</b> - 1 FTE dedicated to water & sewer.	142,746	147,028	151,439	155,982	160,661	<b>757,856</b>
<b>General Operating</b> - Includes professional services for engineering reports on planned projects.	263,155	268,418	273,786	279,262	284,847	<b>1,369,468</b>
<b>Hickory-Catawba Wastewater Treatment Plant Expansion</b> - County's portion of debt service & operating expenses to the City of Hickory.	801,220	551,220	551,220	551,220	551,220	<b>3,006,100</b>
<b>Blackburn-Plateau Water Loop</b> - Debt repayment for project approved in prior years.	75,000	75,000	75,000	75,000	75,000	<b>375,000</b>

<b>Water &amp; Sewer Projects Descriptions</b>	<b>Funding in FY 2022/23</b>	<b>Funding in FY 2023/24</b>	<b>Funding in FY 2024/25</b>	<b>Funding in FY 2025/26</b>	<b>Funding in FY 2026/27</b>	<b>Total</b>
<b>Southeastern Catawba County (SECC) Waste Water Collection</b> - Debt repayment for project approved in prior years.	474,475	432,980	186,245	180,725	174,995	<b>1,449,420</b>
<b>Total Debt Service &amp; Operating</b>	<b>1,756,596</b>	<b>1,474,646</b>	<b>1,237,690</b>	<b>1,242,189</b>	<b>1,246,723</b>	<b>6,957,844</b>
<b>TOTAL PROJECT, DEBT SERVICE, AND OPERATING EXPENSES</b>	<b>3,125,346</b>	<b>4,108,396</b>	<b>3,606,440</b>	<b>7,319,939</b>	<b>2,385,473</b>	<b>20,545,594</b>





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# APPENDIX





# FINANCIAL STATISTICS, STATEMENTS & POLICIES

## Investment Policy

### SCOPE

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

### OBJECTIVES

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

### RESPONSIBILITY

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

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

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

## **ETHICS AND CONFLICTS OF INTEREST**

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

## **STATUTORY AUTHORIZATION**

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

- A. Obligations of the United States or obligations fully guaranteed both as to principal and interest by the United States.
- B. Obligations of the Federal Financing Bank, the Federal Farm Credit Bank, the Bank for
- 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.

**CATAWBA COUNTY, NORTH CAROLINA****Table 5****Assessed Valuation and Actual Value of Taxable Property  
Last Ten Fiscal Years**

<b>Fiscal Year</b>	<b>Real Property</b>	<b>Personal Property</b>	<b>Public Utility Property</b>	<b>Total Taxable Assessed Value</b>	<b>Total Direct Tax Rate <sup>(1)</sup></b>	<b>Estimated Real Market Value</b>
2012 <sup>(2)</sup>	12,154,011,798	2,754,476,587	606,953,739	15,515,442,124	0.530	15,436,714,878
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 <sup>(2)</sup>	11,564,008,687	3,742,083,773	788,247,696	16,094,340,156	0.575	16,261,837,078
2017	11,682,762,282	3,910,899,616	827,530,781	16,421,192,679	0.575	16,571,997,860
2018	11,821,086,656	4,032,470,698	846,131,001	16,699,688,355	0.575	17,439,106,470
2019	11,984,593,390	4,339,896,854	856,998,611	17,181,488,855	0.575	18,580,608,689
2020 <sup>(2)</sup>	13,101,976,344	4,431,826,297	922,892,477	18,456,695,118	0.575	18,821,838,791
2021	13,386,384,363	4,761,084,974	987,346,080	19,134,815,417	0.575	N/A

<sup>(1)</sup> Tax rate expressed in dollars of tax per \$100 of assessed valuation.<sup>(2)</sup> Increase as a result of the County 4-year real property revaluation cycle.

Source: Catawba County Property Appraiser

**CATAWBA COUNTY, NORTH CAROLINA**Table 6  
Page 1 of 2**Property Tax Rates - Direct and Overlapping Governments <sup>(1)</sup>  
Last Ten Fiscal Years**

	Fiscal Year				
	2021	2020	2019	2018	2017
<b>Catawba County</b>					
Property Tax	0.5750	0.5750	0.5750	0.5750	0.5750
<b>Fire Districts:</b>					
Bandys	0.1150	0.0780	0.0820	0.0820	0.0820
Catawba Rural	0.1300	0.1300	0.1000	0.1000	0.1000
Claremont Rural	0.1100	0.0900	0.0900	0.0900	0.0800
Conover Rural	0.1100	0.1100	0.1100	0.0900	0.0900
Cooksville	0.0750	0.0750	0.0620	0.0620	0.0620
Hickory Rural	0.1500	0.1500	0.1200	0.1200	0.0900
Long View Rural	0.0830	0.0830	0.0730	0.0730	0.0730
Maiden Rural	0.0753	0.0753	0.0800	0.0800	0.0800
Mountain View	0.0718	0.0718	0.0750	0.0750	0.0750
Newton Rural	0.1300	0.1200	0.1200	0.0900	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	0.1100	0.1100	0.1100
St. Stephens	0.1200	0.1200	0.1200	0.1200	0.1200
<b>Municipalities:</b>					
Town of Brookford	0.5200	0.5200	0.5200	0.5200	0.5200
Town of Catawba	0.5800	0.5800	0.5800	0.4800	0.4800
Town of Long View	0.5700	0.5700	0.5700	0.5200	0.5200
Town of Maiden	0.3800	0.3800	0.3800	0.3800	0.3800
City of Claremont	0.0490	0.0490	0.4900	0.4900	0.4900
City of Conover	0.0500	0.0500	0.5000	0.4700	0.4700
City of Hickory	0.5875	0.5875	0.5665	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	0.6950	0.6950	0.6950
Total Maximum Rate - Municipalities	1.1625	1.1625	1.1550	1.1415	1.1415

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

Source: Catawba County Tax Collector

**CATAWBA COUNTY, NORTH CAROLINA**Table 6  
Page 2 of 2**Property Tax Rates - Direct and Overlapping Governments <sup>(1)</sup>  
Last Ten Fiscal Years**

	Fiscal Year				
	2016	2015	2014	2013	2012
<b>Catawba County</b>					
Property Tax	0.5750	0.5300	0.5300	0.5300	0.5300
<b>Fire Districts:</b>					
Bandys	0.0820	0.0700	0.0700	0.0700	0.0600
Catawba Rural	0.0850	0.0700	0.0700	0.0700	0.0700
Claremont Rural	0.0800	0.0700	0.0700	0.0700	0.0700
Conover Rural	0.0900	0.0700	0.0700	0.0700	0.0700
Cooksville	0.0620	0.0617	0.0617	0.0617	0.0517
Hickory Rural	0.0900	0.0700	0.0700	0.0700	0.0700
Long View Rural	0.0730	0.0650	0.0546	0.0546	0.0546
Maiden Rural	0.0750	0.0700	0.0600	0.0600	0.0600
Mountain View	0.0600	0.0600	0.0600	0.0600	0.0600
Newton Rural	0.0900	0.0850	0.0700	0.0700	0.0700
Oxford	0.0650	0.0558	0.0558	0.0558	0.0558
Propst	0.0620	0.0615	0.0615	0.0615	0.0615
Sherrills Ford	0.0810	0.0800	0.0700	0.0700	0.0700
St. Stephens	0.0900	0.0900	0.0700	0.0700	0.0700
<b>Municipalities:</b>					
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	0.4200	0.4200	0.4200	0.4000	0.4000
Town of Maiden	0.3800	0.3800	0.3800	0.3800	0.3900
City of Claremont	0.4900	0.4600	0.4600	0.4600	0.4600
City of Conover	0.4700	0.4300	0.4000	0.4000	0.4000
City of Hickory	0.5665	0.5000	0.5000	0.5000	0.5000
City of Newton	0.5400	0.5100	0.4800	0.4800	0.4800
Total Maximum Rate - Fire District	0.6650	0.6200	0.6000	0.6000	0.6000
Total Maximum Rate - Municipalities	1.1415	1.0500	1.0500	1.0500	1.0500

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



# **Debt Management Policy**

## **INTRODUCTION**

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, 2021**

Schedule J-1

Fiscal Year Ended June 30	Governmental Activities			Business Type Activities		
	Debt Principal	Interest	Total	Debt Principal	Interest	Total
2022	14,600,679	5,354,338	19,955,017	1,198,897	137,191	1,336,088
2023	14,508,135	4,898,059	19,406,194	1,214,036	103,132	1,317,168
2024	14,313,485	4,441,121	18,754,606	1,206,510	69,290	1,275,800
2025	11,625,603	4,028,561	15,654,164	987,447	41,529	1,028,976
2026	38,216,613	3,143,362	41,359,975	255,607	20,172	275,779
2027-2031	40,795,124	6,942,479	47,737,603	668,211	15,682	683,893
2032-2036	15,930,000	2,407,576	18,337,576	-	-	-
2037-2039	<u>5,820,000</u>	<u>318,888</u>	<u>6,138,888</u>	<u>-</u>	<u>-</u>	<u>-</u>
	<u>\$ 155,809,639</u>	<u>\$ 31,534,384</u>	<u>\$ 187,344,023</u>	<u>\$ 5,530,708</u>	<u>\$ 386,996</u>	<u>\$ 5,917,704</u>

<sup>(1)</sup> 10% of Legal Debt Limit

**CATAWBA COUNTY, NORTH CAROLINA**

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

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

	<b>Fiscal Year</b>				
	<b>2021</b>	<b>2020</b>	<b>2019</b>	<b>2018</b>	<b>2017</b>
Governmental activities:					
Net investment in capital assets	\$ 124,449,252	\$ 115,574,093	\$ 102,979,361	\$ 102,894,759	\$ 92,137,818
Restricted	50,609,042	39,677,297	47,104,886	26,520,247	32,847,390
Unrestricted	(35,914,333)	(40,780,172)	(47,734,012)	(31,770,408)	(20,049,846)
Total governmental activities net position	<u>139,143,961</u>	<u>114,471,218</u>	<u>102,350,235</u>	<u>97,644,598</u>	<u>104,935,362</u>
Business-type activities:					
Net investment in capital assets	70,980,887	68,855,090	64,560,596	60,993,467	57,243,979
Unrestricted	<u>43,799,475</u>	<u>44,606,556</u>	<u>47,132,939</u>	<u>46,791,325</u>	<u>46,440,583</u>
Total business-type activities net position	<u>114,780,362</u>	<u>113,461,646</u>	<u>111,693,535</u>	<u>107,784,792</u>	<u>103,684,562</u>
Primary government:					
Net investment in capital assets	195,430,139	184,429,183	167,539,957	163,888,226	149,381,797
Restricted	50,609,042	39,677,297	47,104,886	26,520,247	32,847,390
Unrestricted	<u>7,885,142</u>	<u>3,826,384</u>	<u>(601,073)</u>	<u>15,020,917</u>	<u>26,390,737</u>
Total primary government net position	<u>\$ 253,924,323</u>	<u>\$ 227,932,864</u>	<u>\$ 214,043,770</u>	<u>\$ 205,429,390</u>	<u>\$ 208,619,924</u>

Data Source  
 Audited Financial Statements



**CATAWBA COUNTY, NORTH CAROLINA**

Table 1  
Page 2 of 2

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

	<b>Fiscal Year</b>				
	<b>2016</b>	<b>2015</b>	<b>2014</b>	<b>2013</b>	<b>2012</b>
Governmental activities:					
Net investment in capital assets	\$ 82,024,110	\$ 75,032,918	\$ 73,669,285	\$ 72,733,148	\$ 71,902,720
Restricted	37,336,072	55,052,023	61,304,988	50,910,338	32,831,276
Unrestricted	(17,909,411)	(49,201,049)	(70,537,217)	(56,964,579)	(39,024,726)
Total governmental activities net position	<u>101,450,771</u>	<u>80,883,892</u>	<u>64,437,056</u>	<u>66,678,907</u>	<u>65,709,270</u>
Business-type activities:					
Net investment in capital assets	53,727,147	51,643,356	49,571,504	51,632,394	47,665,657
Unrestricted	<u>47,385,811</u>	<u>46,123,218</u>	<u>45,362,525</u>	<u>39,533,644</u>	<u>41,998,988</u>
Total business-type activities net position	<u>101,112,958</u>	<u>97,766,574</u>	<u>94,934,029</u>	<u>91,166,038</u>	<u>89,664,645</u>
Primary government:					
Net investment in capital assets	135,751,257	126,676,274	123,240,789	124,365,542	119,568,377
Restricted	37,336,072	55,052,023	61,304,988	50,910,338	32,831,276
Unrestricted	<u>29,476,400</u>	<u>(3,077,831)</u>	<u>(25,174,692)</u>	<u>(17,430,935)</u>	<u>2,974,262</u>
Total primary government net position	<u>\$ 202,563,729</u>	<u>\$ 178,650,466</u>	<u>\$ 159,371,085</u>	<u>\$ 157,844,945</u>	<u>\$ 155,373,915</u>

Data Source  
Audited Financial Statements

**CATAWBA COUNTY, NORTH CAROLINA**
**Table 2**
**Page 1 of 2**
**Changes in Net Position**
**Last Ten Fiscal Years**

(accrual basis of accounting)

	<b>Fiscal Year</b>				
	<b>2021</b>	<b>2020</b>	<b>2019</b>	<b>2018</b>	<b>2017</b>
<b>Expenses</b>					
Governmental activities:					
General government	\$ 13,652,217	\$ 12,155,897	\$ 11,645,266	\$ 10,229,231	\$ 12,702,261
Public safety	51,540,354	50,525,230	42,615,139	40,842,983	39,368,324
Environmental protection	632,202	620,215	629,550	599,963	679,490
Economic and physical development	21,826,814	20,154,248	18,490,744	17,042,823	16,638,619
Human services	48,655,343	46,071,393	44,620,992	43,083,045	48,949,754
Culture and recreation	3,843,536	3,786,087	3,372,144	3,545,635	3,518,210
Education	65,156,094	58,197,754	65,517,013	69,146,541	57,013,840
Interest on long-term debt	3,951,535	4,064,107	4,318,642	3,615,378	3,707,890
Total governmental activities expenses	<u>209,258,095</u>	<u>195,574,931</u>	<u>191,209,490</u>	<u>188,105,599</u>	<u>182,578,388</u>
Business-type activities:					
Solid waste management	6,629,739	8,122,386	6,576,468	5,640,840	5,575,002
Water and sewer	1,624,959	3,040,068	3,210,852	2,289,106	2,074,045
Total business-type activities expenses	<u>8,254,698</u>	<u>11,162,454</u>	<u>9,787,320</u>	<u>7,929,946</u>	<u>7,649,047</u>
Total primary government expenses	<u>217,512,793</u>	<u>206,737,385</u>	<u>200,996,810</u>	<u>196,035,545</u>	<u>190,227,435</u>
<b>Program Revenues</b>					
Governmental activities:					
Fees, fines, and charges for services:					
General government	1,960,548	2,010,935	2,413,382	2,048,789	1,645,516
Public safety	9,794,544	8,325,780	8,753,953	9,082,972	9,062,382
Environmental protection	16,175	24,502	40,791	35,125	33,368
Economic and physical development	4,454,616	3,472,412	2,639,454	2,886,862	2,783,017
Human services	1,927,447	2,199,185	1,986,009	2,104,653	2,777,252
Culture and recreation	70,270	60,759	63,150	60,763	57,805
Education	344,400	-	-	-	-
Operating grants and contributions	36,094,621	31,304,752	29,495,898	29,180,562	33,826,622
Capital grants and contributions	14,472	565,040	465,997	246,568	114,292
Total governmental activities program revenues	<u>54,677,093</u>	<u>47,963,365</u>	<u>45,858,634</u>	<u>45,646,294</u>	<u>50,300,254</u>
Business-type activities:					
Fees, fines, and charges for services	8,777,537	9,225,356	7,972,268	7,384,774	6,615,230
Operating grants and contributions	1,096,384	1,049,294	870,227	1,500,375	742,079
Capital grants and contributions	-	996,137	13,364	-	-
Total business-type activities program revenues	<u>9,873,921</u>	<u>11,270,787</u>	<u>8,855,859</u>	<u>8,885,149</u>	<u>7,357,309</u>
Total primary government program revenues	<u>64,551,014</u>	<u>59,234,152</u>	<u>54,714,493</u>	<u>54,531,443</u>	<u>57,657,563</u>
<b>Net (Expenses) Revenues</b>					
Governmental activities	(154,581,002)	(147,611,566)	(145,350,856)	(142,459,305)	(132,278,134)
Business-type activities	<u>1,619,223</u>	<u>108,333</u>	<u>(931,461)</u>	<u>955,203</u>	<u>(291,738)</u>
Total primary government net expense	<u>(152,961,779)</u>	<u>(147,503,233)</u>	<u>(146,282,317)</u>	<u>(141,504,102)</u>	<u>(132,569,872)</u>
<b>General Revenues and Other Changes in Net Position</b>					
Governmental activities:					
Taxes					
Property taxes	120,612,862	115,771,446	107,841,934	104,070,254	102,512,789
Local option sales taxes	46,887,470	39,552,244	37,938,247	36,065,390	34,612,225
Other taxes	2,213,573	1,849,277	1,795,787	1,848,291	1,768,591
Investment earnings, unrestricted	(42,857)	2,559,582	4,175,509	702,975	209,348
Gain (loss) on sales of capital assets	8,075	-	-	-	-
Transfers	700,000	-	(1,694,984)	(1,653,489)	(1,600,000)
Total governmental activities	<u>170,379,123</u>	<u>159,732,549</u>	<u>150,056,493</u>	<u>141,033,421</u>	<u>137,502,953</u>
Business-type activities:					
Taxes					
Local option sales taxes	-	-	900,150	848,925	821,860
Other taxes	397,811	369,136	372,218	425,298	340,216
Investment earnings	1,682	1,184,091	1,867,691	292,600	52,518
Gain on sales of capital assets	-	106,551	5,161	54,598	48,748
Transfers	(700,000)	-	1,694,984	1,653,489	1,600,000
Total business-type activities	<u>(300,507)</u>	<u>1,659,778</u>	<u>4,840,204</u>	<u>3,274,910</u>	<u>2,863,342</u>
Total primary government	<u>170,078,616</u>	<u>161,392,327</u>	<u>154,896,697</u>	<u>144,308,331</u>	<u>140,366,295</u>
<b>Change in Net Position</b>					
Governmental activities	15,798,121	12,120,983	4,705,637	(1,425,884)	5,224,819
Business-type activities	<u>1,318,716</u>	<u>1,768,111</u>	<u>3,908,743</u>	<u>4,230,113</u>	<u>2,571,604</u>
Total primary government	<u>\$ 17,116,837</u>	<u>\$ 13,889,094</u>	<u>\$ 8,614,380</u>	<u>\$ 2,804,229</u>	<u>\$ 7,796,423</u>

Data Source

Audited Financial Statements

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

	Fiscal Year				
	2016	2015	2014	2013	2012
<b>Expenses</b>					
Governmental activities:					
General government	\$ 11,860,452	\$ 9,933,029	\$ 10,807,772	\$ 9,760,225	\$ 9,737,258
Public safety	34,879,104	32,921,751	32,732,323	31,236,944	31,399,814
Environmental protection	585,457	546,444	492,269	508,073	459,609
Economic and physical development	14,883,762	13,950,985	13,538,407	12,780,487	11,657,411
Human services	46,621,822	47,218,856	47,935,422	48,863,130	50,113,468
Culture and recreation	3,595,626	3,127,165	2,847,558	2,776,547	2,724,942
Education	50,223,611	49,298,062	61,843,087	57,519,210	57,134,411
Interest on long-term debt	3,477,042	3,815,195	3,774,279	3,602,099	4,487,690
Total governmental activities expenses	166,126,876	160,811,487	173,971,117	167,046,715	167,714,603
Business-type activities:		46,123,218			
Solid waste management	5,346,204	4,899,445	5,166,963	5,927,016	5,797,602
Water and sewer	2,279,892	2,291,702	1,612,849	2,102,576	2,462,706
Total business-type activities expenses	7,626,096	7,191,147	6,779,812	8,029,592	8,260,308
Total primary government expenses	173,752,972	168,002,634	180,750,929	175,076,307	175,974,911
<b>Program Revenues</b>					
Governmental activities:					
Fees, fines, and charges for services:					
General government	1,664,523	1,870,508	1,752,070	1,869,484	2,018,381
Public safety	8,617,461	8,747,839	8,068,851	9,178,100	9,436,724
Environmental protection	35,269	24,651	5,100	4,675	5,100
Economic and physical development	2,552,503	2,489,106	2,204,984	2,329,590	2,287,770
Human services	7,390,409	5,279,686	6,762,666	7,247,968	6,368,320
Culture and recreation	61,537	66,579	57,436	62,192	61,080
Education	-	-	494,298	499,006	509,420
Operating grants and contributions	33,083,275	37,229,196	29,136,207	28,576,342	31,816,198
Capital grants and contributions	250,000	125,000	2,292,224	1,859,891	1,746,730
Total governmental activities program revenues	53,654,977	55,832,565	50,773,836	51,627,248	54,249,723
Business-type activities:					
Fees, fines, and charges for services	6,421,312	6,054,569	5,671,631	5,880,833	5,912,649
Operating grants and contributions	743,064	606,766	868,759	650,178	447,717
Capital grants and contributions	223,191	486,732	126,942	731,970	1,366,637
Total business-type activities program revenues	7,387,567	7,148,067	6,667,332	7,262,981	7,727,003
Total primary government program revenues	61,042,544	62,980,632	57,441,168	58,890,229	61,976,726
<b>Net (Expenses) Revenues</b>					
Governmental activities	(112,471,899)	(104,978,922)	(123,197,281)	(115,419,467)	(113,464,880)
Business-type activities	(238,529)	(43,080)	(112,480)	(766,611)	(533,305)
Total primary government net expense	(112,710,428)	(105,022,002)	(123,309,761)	(116,186,078)	(113,998,185)
<b>General Revenues and Other Changes in Net Position</b>					
Governmental activities:					
Taxes					
Property taxes	98,691,384	94,200,605	93,649,723	89,347,893	85,663,390
Local option sales taxes	32,903,055	29,962,757	28,027,368	26,644,767	26,394,707
Other taxes	1,590,916	1,652,213	1,494,645	1,548,870	1,517,464
Investment earnings, unrestricted	1,470,473	975,564	1,155,474	(183,818)	1,291,370
Gain (loss) on sales of capital assets	-	-	-	9,169	-
Transfers	(1,617,050)	(800,000)	(1,601,565)	(775,000)	(775,000)
Total governmental activities	133,038,778	125,991,139	122,725,645	116,591,881	114,091,931
Business-type activities:					
Taxes					
Local option sales taxes	870,975	1,451,312	1,359,558	1,293,304	-
Other taxes	327,044	312,429	297,543	294,409	1,585,139
Investment earnings	715,609	477,221	621,805	(94,709)	487,048
Gain on sales of capital assets	54,235	2,220	-	-	-
Transfers	1,617,050	800,000	1,601,565	775,000	775,000
Total business-type activities	3,584,913	3,043,182	3,880,471	2,268,004	2,847,187
Total primary government	136,623,691	129,034,321	126,606,116	118,859,885	116,939,118
<b>Change in Net Position</b>					
Governmental activities	20,566,879	21,012,217	(471,636)	1,172,414	627,051
Business-type activities	3,346,384	3,000,102	3,767,991	1,501,393	2,313,882
Total primary government	\$ 23,913,263	\$ 24,012,319	\$ 3,296,355	\$ 2,673,807	\$ 2,940,933

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				
	2021	2020	2019	2018	2017
<b>General Fund</b>					
Nonspendable					
Inventories	\$ 319,229	\$ 304,083	\$ 310,198	\$ 314,246	\$ 315,603
Prepaid	18,419	617,948	595,103	600,017	650,755
Notes receivable	913,027	1,195,145	930,261	828,179	1,140,298
Restricted					
Stabilization by State Statute	18,655,860	16,340,426	17,310,522	16,277,027	15,043,605
Register of Deeds	115,021	43,326	46,265	17,382	17,170
Debt service	19,265,800	17,412,407	15,552,488	13,923,346	11,878,801
Social Services	240,000	243,133	245,354	-	-
General Capital Reserve	-	-	-	405,964	404,237
Committed					
Tax Reappraisal	128,307	95,125	94,005	119,803	173,005
Assigned					
Public Health	680,178	662,279	572,272	734,665	684,018
Social Services	5,149,537	3,892,520	3,434,388	3,758,037	4,133,196
County Manager	388,954	263,100	251,336	251,049	168,882
Human Resources	238,628	203,989	210,196	323,652	396,894
Library	693,938	691,398	515,113	307,791	127,497
Cooperative Extension	-	-	-	-	-
Subsequent year's expenditures	8,511,516	6,389,453	7,606,196	6,809,722	6,196,066
Unassigned	57,306,094	49,576,091	41,970,308	39,478,996	38,512,665
<b>Total general fund</b>	<b>112,624,508</b>	<b>97,930,423</b>	<b>89,644,005</b>	<b>84,149,876</b>	<b>79,842,692</b>
Restricted					
Stabilization by State Statute	9,198,727	16,168,544	22,009,972	2,642,305	9,998,054
Public Safety	1,670,080	1,539,652	1,282,323	934,306	607,282
Human Services	25,552	-	-	-	-
Fire Protection	1,747,215	1,408,760	1,881,139	1,487,254	1,521,675
Debt service	-	-	-	-	-
Library Endowment	225,206	205,165	199,878	193,303	192,424
Scholarship	58,703	58,670	56,815	54,953	53,725
Parks Preservation	55,824	23,032	5,515	5,335	5,312
Community Development	20,136	19,960	4,408	25,764	15,821
American Rescue Plan Act	15,473,757	-	-	-	-
CARES Act	-	4,923	-	-	-
General Capital	5,022,380	6,946,054	17,884,858	30,058,365	452,704
School Capital and Construction	5,795,919	2,717,631	6,066,675	22,578,401	22,019,761
Hospital Capital	2,807,987	3,305,995	3,728,084	4,104,986	4,586,527
Committed					
General Capital	7,471,743	532,909	2,462,695	17,584,405	16,137,346
School Capital	8,460,279	8,969,464	6,791,275	6,116,496	7,159,669
School Construction	10,242,253	6,027,961	8,877,798	7,216,972	12,264,434
Hospital Construction	-	-	-	-	-
Assigned	-	-	-	-	-
Unassigned	(15,495,456)	(1,106,533)	-	-	-
<b>Total fund balances</b>	<b>52,780,305</b>	<b>46,822,187</b>	<b>71,251,435</b>	<b>93,002,845</b>	<b>75,014,734</b>
<b>Total governmental funds</b>	<b>\$ 165,404,813</b>	<b>\$ 144,752,610</b>	<b>\$ 160,895,440</b>	<b>\$ 177,152,721</b>	<b>\$ 154,857,426</b>

[Data Source](#)

Audited Financial Statements

**CATAWBA COUNTY, NORTH CAROLINA**

Table 3  
Page 2 of 2

**Fund Balances, Governmental Funds**  
**Last Ten Fiscal Years**  
(modified accrual basis of accounting)

	Fiscal Year				
	2016	2015	2014	2013	2012
<b>General Fund</b>					
Nonspendable					
Inventories	\$ 326,899	\$ 319,059	\$ 327,147	\$ 305,186	\$ 338,109
Prepaid	791,762	115,502	164,242	26,922	54,469
Notes receivable	1,487,417	1,597,343	-	-	-
Restricted					
Stabilization by State Statute	15,930,246	15,465,797	14,650,010	12,972,979	12,221,688
Register of Deeds	5,883	78,807	1,410	66,229	50,346
Debt service	10,014,375	8,273,296	1,839,350	-	-
Social Services	-	-	-	-	-
General Capital Reserve	462,531	456,389	452,670	448,015	448,620
Committed		46,123,218			
Tax Revaluation	172,990	165,832	192,437	166,678	153,881
Assigned					
Public Health	376,026	241,739	289,199	428,814	197,421
Social Services	5,189,684	5,101,867	4,304,485	4,505,344	4,640,932
County Manager	165,824	94,899	122,118	182,660	217,313
Human Resources	498,613	582,027	614,061	624,570	579,873
Library	103,073	224,601	400,697	334,917	298,313
Cooperative Extension	-	-	-	-	154,516
Subsequent year's expenditures	8,740,222	6,144,343	6,471,106	6,356,815	6,542,811
Unassigned	34,098,284	21,646,494	20,734,380	24,199,035	25,202,712
<b>Total general fund</b>	<b>78,363,829</b>	<b>106,631,213</b>	<b>50,563,312</b>	<b>50,618,164</b>	<b>51,101,004</b>
Restricted					
Stabilization by State Statute	13,762,920	21,233,131	28,760,070	3,847,266	4,652,337
Public Safety	494,667	2,489,115	2,582,688	2,658,023	2,743,542
Human Services	-	-	-	-	-
Fire Protection	1,370,246	1,258,983	1,145,873	893,577	859,873
Debt service	-	-	4,645,650	-	-
Library Endowment	192,428	187,371	239,217	236,757	237,077
Scholarship	52,740	52,294	46,048	44,288	44,099
Parks Preservation	1,099	50,004	49,596	75,197	161,597
Community Development	-	12,105	17,469	-	-
American Rescue Plan Act	-	-	-	-	-
CARES Act	-	-	-	-	-
General Capital	2,231,565	10,604,245	17,957,394	-	-
School Capital and Construction	-	224,942	4,726,766	22,834,431	4,316,249
Hospital Capital	5,063,041	5,494,731	5,449,956	5,393,919	5,401,200
Committed					
General Capital	18,875,251	12,203,246	4,543,427	32,219,263	23,913,332
School Capital	5,499,929	5,900,499	6,465,739	6,172,623	9,594,076
School Construction	6,790,440	6,596,208	-	927,914	1,815,442
Hospital Construction	24,433	24,370	24,171	23,693	23,725
Assigned	-	-	-	-	-
Unassigned	(712)	-	(2,380,149)	-	(4,355)
<b>Total fund balances</b>	<b>54,358,047</b>	<b>66,331,244</b>	<b>74,273,915</b>	<b>75,326,951</b>	<b>53,758,194</b>
<b>Total governmental funds</b>	<b>\$ 132,721,876</b>	<b>\$ 172,962,457</b>	<b>\$ 124,837,227</b>	<b>\$ 125,945,115</b>	<b>\$ 104,859,198</b>

**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				
	2021	2020	2019	2018	2017
<b>Revenues</b>					
Ad valorem taxes	\$ 121,024,799	\$ 115,496,421	\$ 108,017,836	\$ 104,028,855	\$ 102,643,115
Other taxes	48,220,380	40,497,590	38,794,760	36,953,090	35,395,806
Unrestricted intergovernmental revenues	2,094,948	1,987,827	1,859,693	1,895,660	1,915,010
Restricted intergovernmental revenues	40,647,300	35,480,559	33,799,515	32,872,765	37,710,248
Permits and fees	5,352,866	3,678,377	3,648,564	3,545,784	3,270,330
Sales and services	7,780,817	8,079,661	7,679,583	7,789,214	7,955,557
Investment earnings	(42,859)	2,559,583	4,175,516	702,974	209,348
Miscellaneous	3,517,835	3,838,422	3,258,451	3,584,753	3,544,286
<b>Total revenues</b>	<b>228,596,086</b>	<b>211,618,440</b>	<b>201,233,918</b>	<b>191,373,095</b>	<b>192,643,700</b>
<b>Expenditures</b>					
Current:					
General government	14,898,197	13,057,864	13,645,725	12,033,377	12,813,629
Public safety	48,186,161	46,544,256	40,511,383	40,537,103	40,004,086
Environmental protection	601,045	594,076	607,125	581,569	661,156
Economic and physical development	19,023,000	18,731,430	17,619,284	16,222,681	15,493,426
Human services	45,273,661	43,149,372	42,815,566	42,039,157	47,706,576
Culture and recreation	3,496,614	3,492,983	3,603,514	3,397,645	3,407,377
Education	46,477,634	45,497,776	44,679,342	43,331,107	41,012,204
Capital Outlay	30,208,203	37,444,960	34,042,704	35,780,090	27,343,949
Debt service:					
Principal	14,577,808	14,676,883	13,445,368	13,501,848	13,430,361
Interest	4,314,087	4,571,669	4,826,204	3,507,375	3,763,682
Payment to refunded bond escrow agent	-	-	-	-	-
Bond issuance costs	145,011	-	-	375,651	115,551
<b>Total expenditures</b>	<b>227,201,421</b>	<b>227,761,269</b>	<b>215,796,215</b>	<b>211,307,603</b>	<b>205,751,997</b>
<b>Other Financing Sources (uses)</b>					
Transfers from other funds	14,349,626	7,162,914	5,158,796	6,641,134	10,302,305
Transfers to other funds	(13,649,626)	(7,162,914)	(6,853,780)	(8,294,623)	(11,902,305)
Installment purchase obligations issued	18,550,000	-	-	-	50,530,000
Premium on installment obligations issued	-	-	-	-	-
Bonds issued	-	-	-	39,085,000	-
Premium on bonds issued	-	-	-	4,798,292	-
Payment to refunded escrow agent	-	-	-	-	(13,686,153)
Sales of capital assets	8,075	-	-	-	-
<b>Total other financing sources (uses)</b>	<b>19,258,075</b>	<b>-</b>	<b>(1,694,984)</b>	<b>42,229,803</b>	<b>35,243,847</b>
<b>Net change in fund balances</b>	<b>\$ 20,652,740</b>	<b>\$ (16,142,829)</b>	<b>\$ (16,257,281)</b>	<b>\$ 22,295,295</b>	<b>\$ 22,135,550</b>
Debt service as a percentage of noncapital expenditures	8.8%	9.5%	9.1%	8.6%	8.9%

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

**CATAWBA COUNTY, NORTH CAROLINA**

**Table 4**  
**Page 2 of 2**

**Changes in Fund Balances, Governmental Funds**  
**Last Ten Fiscal Years**  
(modified accrual basis of accounting)

	<b>Fiscal Year</b>				
	<b>2016</b>	<b>2015</b>	<b>2014</b>	<b>2013</b>	<b>2012</b>
<b>Revenues</b>					
Ad valorem taxes	\$ 98,864,292	\$ 94,982,137	\$ 94,593,965	\$ 89,246,050	\$ 86,401,682
Other taxes	33,513,929	30,577,418	28,514,821	27,201,571	26,867,917
Unrestricted intergovernmental revenues	1,914,853	1,950,128	1,902,192	1,887,066	1,839,255
Restricted intergovernmental revenues	36,702,096	37,914,903	36,065,434	36,172,540	37,487,597
Permits and fees	2,725,409	2,398,171	2,130,735	2,346,916	2,012,367
Sales and services	9,289,078	10,275,072	11,363,376	11,518,226	12,117,015
Investment earnings	1,451,782	975,566	1,155,473	(183,818)	963,774
Miscellaneous	7,502,488	6,790,563	3,539,937	3,469,424	3,675,026
<b>Total revenues</b>	<b>191,963,927</b>	<b>185,863,958</b>	<b>179,265,933</b>	<b>171,657,975</b>	<b>171,364,633</b>
<b>Expenditures</b>					
Current:					
General government	12,646,281	10,889,713	11,329,249	10,339,386	10,134,171
Public safety	34,477,572	33,618,405	31,930,143	30,928,591	30,749,802
Environmental protection	573,409	545,637	461,359	477,163	451,864
Economic and physical development	15,010,630	13,813,474	13,573,781	12,850,717	11,307,365
Human services	46,315,883	47,773,150	47,114,736	48,069,751	49,245,926
Culture and recreation	3,513,584	3,109,069	2,769,125	2,694,713	2,677,465
Education	40,239,272	40,394,875	40,004,060	39,695,975	39,257,916
Capital Outlay	26,081,492	18,273,102	33,342,151	21,113,769	20,810,153
Debt service:					
Principal	10,582,661	12,331,427	13,932,346	13,586,635	41,605,430
Interest	3,744,689	4,042,723	3,794,348	3,600,703	5,023,779
Payment to refunded bond escrow agent	-	-	1,014,000	1,128,232	-
Bond issuance costs	-	-	23,583	135,592	448,255
<b>Total expenditures</b>	<b>193,185,473</b>	<b>184,791,575</b>	<b>199,288,881</b>	<b>184,621,227</b>	<b>211,712,126</b>
<b>Other Financing Sources (uses)</b>					
Transfers from other funds	8,376,971	5,187,183	2,942,065	2,247,667	1,450,431
Transfers to other funds	(9,994,021)	(5,987,183)	(4,543,630)	(3,022,667)	(2,225,431)
Installment purchase obligations issued	570,000	-	20,125,000	33,600,000	650,000
Premium on installment obligations issued	-	-	2,161,054	-	-
Bonds issued	-	-	1,810,000	10,965,000	41,995,366
Premium on bonds issued	-	-	39,911	-	3,873,747
Payment to refunded escrow agent	-	-	(1,849,125)	(9,750,000)	(17,777,592)
Sales of capital assets	-	-	-	9,169	24,349
<b>Total other financing sources (uses)</b>	<b>(1,047,050)</b>	<b>(800,000)</b>	<b>20,685,275</b>	<b>34,049,169</b>	<b>27,990,870</b>
<b>Net change in fund balances</b>	<b>\$ (2,268,596)</b>	<b>\$ 272,383</b>	<b>\$ 662,327</b>	<b>\$ 21,085,917</b>	<b>\$ (12,356,623)</b>
Debt service as a percentage of noncapital expenditures	8.1%	9.4%	9.5%	9.5%	22.2%

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

**CATAWBA COUNTY, NORTH CAROLINA**Table 7  
Page 1 of 2**Principal Property Taxpayers  
Current Year and Nine Years Ago**

<b>Fiscal Year 2021</b>				
<b>Taxpayer</b>	<b>Type of Business</b>	<b>Taxable Assessed Value</b>	<b>Rank</b>	<b>Percentage of Total Taxable Assessed Value</b>
Apple, Inc.	Computer Server	\$ 1,200,532,895	1	6.27
Duke Energy Carolinas, LLC	Electric Utility	761,393,157	2	3.98
GKN Driveline Newton, LLC	Gears Mfg.	256,150,272	3	1.34
Corning Cable Systems, LLC	Cable Mfg.	170,441,682	4	0.89
Prysmian Cables and Systems, LLC	Cable Mfg.	159,507,639	5	0.83
CommScope Inc. of North Carolina	Cable Mfg.	111,434,433	6	0.58
Duke Lifepoint	Medical Care	81,159,218	7	0.42
Piedmont Natural Gas Co, Inc.	Gas Utility	77,791,340	8	0.41
Target Corporation	Warehouse/Retail	75,084,075	9	0.39
Hickory Springs Mfg. Co., Inc.	Manufacturing	52,421,379	10	0.27
Valley Hills Mall, LLC	Retail	-	-	-
		<u>\$ 2,945,916,090</u>		<u>15.38</u>
Total Assessed Valuation		<u>\$ 19,134,815,417</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**

<b>Taxpayer</b>	<b>Type of Business</b>	<b>Fiscal Year 2012</b>		
		<b>Taxable Assessed Value</b>	<b>Rank</b>	<b>Percentage of Total Taxable Assessed Value</b>
Apple, Inc.	Computer Server	\$ 383,586,246	2	2.47
Duke Energy Carolinas, LLC	Electric Utility	456,040,635	1	2.94
GKN Driveline Newton, LLC	Gears Mfg.	109,562,117	5	0.71
Corning Cable Systems, LLC	Cable Mfg.	66,849,207	7	0.43
Prysmian Cables and Systems, LLC	Cable Mfg.	65,880,858	8	0.42
CommScope Inc. of North Carolina	Cable Mfg.	110,640,709	4	0.71
Duke Lifepoint	Medical Care	74,999,086	6	0.48
Piedmont Natural Gas Co, Inc.	Gas Utility	-	-	-
Target Corporation	Warehouse/Retail	117,193,942	3	0.76
Hickory Springs Mfg. Co., Inc.	Manufacturing	49,445,966	9	0.32
Valley Hills Mall, LLC	Retail	45,505,200	10	0.29
		<u>\$ 1,479,703,966</u>		<u>9.53</u>
Total Assessed Valuation		<u>\$ 15,515,442,124</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 <sup>(1)</sup>	Collected within the Fiscal Year of the Levy		Collections in Subsequent Years	Total Collections to Date	
			Amount	Percentage of Levy		Amount	Percentage of Levy
2012	2011	82,231,844	78,892,929	95.94	3,039,393	81,932,322	99.64
2013	2012	84,947,787	81,441,422	95.87	3,177,976	84,619,398	99.61
2014	2013	88,513,192	85,800,420	96.94	2,442,639	88,243,059	99.69
2015	2014	88,178,346	86,413,676	98.00	1,646,260	88,059,936	99.87
2016	2015	92,542,456	90,856,714	98.18	1,572,974	92,429,688	99.88
2017	2016	94,639,996	93,070,059	98.34	1,430,242	94,500,301	99.85
2018	2017	96,140,422	94,571,921	98.37	1,390,454	95,962,375	99.81
2019	2018	99,113,042	97,751,358	98.63	1,073,988	98,825,346	99.71
2020	2019	106,244,575	104,660,807	98.51	1,047,388	105,708,195	99.50
2021	2020	110,229,070	109,080,596	98.96	-	109,080,596	98.96

<sup>(1)</sup> Includes discoveries, releases and abatements

Source: Catawba County Tax Collector

**CATAWBA COUNTY, NORTH CAROLINA**

Table 9  
Page 1 of 2

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

Fiscal Year	Governmental Activities							North Carolina Department of Commerce
	General Obligation Bonds	Certificates of Participation	Installment Purchases	Qualified Zone Academy Bonds	Qualified School Construction Bonds	Build America Bonds	Limited Obligation Bonds	
2012	7,715,000	18,090,000	19,475,148	500,000	27,808,553	7,822,302	39,787,135	-
2013	3,325,000	16,465,000	48,618,040	450,000	27,808,553	7,242,872	37,770,939	2,600,000
2014	799,341	12,208,902	44,692,131	400,000	27,808,553	6,663,443	63,119,732	2,600,000
2015	-	11,885,455	40,764,047	350,000	27,808,553	6,084,013	57,768,142	2,600,000
2016	-	10,582,008	37,299,345	300,000	27,808,553	5,504,583	52,638,035	2,600,000
2017	-	9,293,560	72,741,291	250,000	27,808,553	-	47,533,477	2,100,388
2018	-	8,020,112	65,653,300	200,000	27,808,553	-	86,320,939	1,590,784
2019	-	6,776,664	58,593,253	150,000	27,808,553	-	80,993,922	1,070,988
2020		5,558,217	51,671,667	100,000	27,808,553	-	74,282,324	540,796
2021		4,369,770	63,366,667	50,000	27,808,553	-	67,583,819	-

N/A = Not available

Sources:

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

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

**CATAWBA COUNTY, NORTH CAROLINA**

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

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

Year	Business Type			Total Primary Government	Percentage of Personal Income <sup>(1)</sup>	Per Capita <sup>(2)</sup>
	Installment Purchases	Limited Obligation Bonds	Revolving Loan			
2012	-	5,797,865	1,350,000	128,346,003	2.49	828
2013	8,000,000	5,504,061	1,275,000	159,059,465	2.95	1,023
2014	7,397,122	5,401,752	1,200,000	172,290,976	3.15	1,109
2015	6,783,333	5,097,634	1,125,000	160,266,177	2.80	1,028
2016	6,158,434	4,562,032	1,050,000	148,502,990	2.36	953
2017	5,522,224	4,030,882	975,000	170,255,375	2.63	1,091
2018	4,874,499	3,501,003	900,000	198,869,190	2.89	1,263
2019	4,215,049	2,972,398	825,000	183,405,827	2.55	1,157
2020	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	N/A	1,050

N/A = Not available

Sources:

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

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

**CATAWBA COUNTY, NORTH CAROLINA**
**Table 10**
**Page 1 of 2**
**Legal Debt Margin Information  
Last Ten Fiscal Years**

	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>
Assessed value (after exemption)	19,134,815,417	18,456,695,118	17,181,488,855	16,699,988,355	16,421,192,679
Debt limit rate	8%	8%	8%	8%	8%
Debt limit	1,530,785,233	1,476,535,609	1,374,519,108	1,335,999,068	1,313,695,414
Less: Total net debt applicable to limit	149,537,030	149,376,135	167,855,980	198,869,191	170,255,375
Legal debt margin	<u>1,381,248,203</u>	<u>1,327,159,474</u>	<u>1,206,663,128</u>	<u>1,137,129,877</u>	<u>1,143,440,039</u>
Total net debt applicable to the limit as a percentage of debt limit	10%	10%	12%	15%	13%

**Legal Debt Margin Calculation for Fiscal Year 2021**

Assessed value (after exemptions)	\$ 19,134,815,417
Debt limit (8% of assessed value)	1,530,785,233
Debt applicable to limit:	
Certificates of participation	4,369,770
Installment purchase	66,226,794
Qualified Zone Academy Bonds	50,000
Qualified School Construction Bonds	27,808,553
Limited Obligation Bonds	69,670,072
North Carolina Department of Commerce	-
Federal Revolving Loan	675,000
Less: Statutory deductions	
Sinking Funds	<u>(19,263,159)</u>
Total net debt applicable to limit	<u>149,537,030</u>
Legal debt margin	<u>\$ 1,381,248,203</u>

**CATAWBA COUNTY, NORTH CAROLINA****Table 10**  
**Page 2 of 2****Legal Debt Margin Information**  
**Last Ten Fiscal Years**

	<b>2016</b>	<b>2015</b>	<b>2014</b>	<b>2013</b>	<b>2012</b>
Assessed value (after exemption)	16,094,340,156	16,637,423,792	16,700,602,238	16,027,884,358	15,515,442,124
Debt limit rate	8%	8%	8%	8%	8%
Debt limit	1,287,547,212	1,330,993,903	1,336,048,179	1,282,230,749	1,241,235,370
Less: Total net debt applicable to limit	148,502,990	152,703,618	158,887,591	154,634,710	125,775,150
Legal debt margin	1,139,044,222	1,178,290,285	1,177,160,588	1,127,596,039	1,115,460,220
Total net debt applicable to the limit as a percentage of debt limit	12%	11%	12%	12%	10%

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

<b>Fiscal Year</b>	<b>Population Estimate <sup>(1)</sup></b>	<b>Personal Income</b>	<b>Per Capita Income <sup>(2)</sup></b>	<b>Median Age <sup>(3)</sup></b>	<b>School Enrollment <sup>(4)</sup></b>	<b>Unemployment Rate <sup>(5)</sup></b>
2012	154,992	5,137,333,000	33,320	39.90	24,250	11.30
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	N/A	N/A	41.70	21,701	4.7

N/A = Not available

## Sources:

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

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

<b>Employer</b>	<b>Industry</b>	<b>2021</b>		<b>2012</b>	
		<b>Employees</b>	<b>Rank</b>	<b>Employees</b>	<b>Rank</b>
Catawba County Schools	Education & Health Services	1,000+	1	1,000+	1
Catawba Valley Medical Center	Education & Health Services	1,000+	2	1,000+	2
CommScope	Manufacturing	1,000+	3	1,000+	4
Target Stores Div.	Transportation & Warehousing	1,000+	4	1,000+	-
Corning Optical Communications, LLC	Manufacturing	1,000+	5	1,000+	7
Catawba County Government	Public Administration	1,000+	6	-	5
Wal-Mart Associates, LLC	Retail Trade	1,000+	7	1,000+	-
Dip Partner Frye, LLC	Health Care & Social Assistance	1,000+	8	-	3
Gkn Driveline Newton, LLC	Manufacturing	500-999	9	-	-
Sutter Street Manufacturing, Inc.	Manufacturing	500-999	10	-	-
Hickory Springs Manufacturing Co., Inc.	Manufacturing	-	-	1,000+	6
Pierre Foods	Manufacturing	-	-	500-999	8
Ethan Allen, Inc.	Manufacturing	-	-	500-999	9
Sherrill Furniture Company	Manufacturing	-	-	500-999	10



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

**Table 13**  
**Page 1 of 2**

<b>Full-time Equivalent Employees as of June 30</b>					
	<b>2021</b>	<b>2020</b>	<b>2019</b>	<b>2018</b>	<b>2017</b>
<b>Function</b>					
Governmental activities:					
General government	82	81	80	82	82
Public safety	439	425	374	370	358
Environmental protection	5	5	5	4	4
Economic and physical development	97	91	91	86	84
Human services	516	516	515	510	505
Culture and recreation	38	38	38	37	36
Total governmental activities	<u>1,177</u>	<u>1,156</u>	<u>1,103</u>	<u>1,089</u>	<u>1,069</u>
Business-type activities:					
Water sewer	1	1	1	1	1
Solid waste management	30	29	29	29	27
Total business-type activities	<u>31</u>	<u>30</u>	<u>30</u>	<u>30</u>	<u>28</u>
Total primary government	<u><u>1,208</u></u>	<u><u>1,186</u></u>	<u><u>1,133</u></u>	<u><u>1,119</u></u>	<u><u>1,097</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**

<b>Full-time Equivalent Employees as of June 30</b>					
	<b>2016</b>	<b>2015</b>	<b>2014</b>	<b>2013</b>	<b>2012</b>
<b>Function</b>					
Governmental activities:					
General government	81	83	84	85	86
Public safety	355	347	345	340	337
Environmental protection	4	4	5	4	3
Economic and physical development	78	76	76	75	75
Human services	541	548	551	577	573
Culture and recreation	35	35	35	32	32
Total governmental activities	<u>1,093</u>	<u>1,093</u>	<u>1,096</u>	<u>1,113</u>	<u>1,106</u>
Business-type activities:					
Water sewer	1	1	1	1	1
Solid waste management	26	26	27	27	28
Total business-type activities	<u>27</u>	<u>27</u>	<u>28</u>	<u>28</u>	<u>29</u>
Total primary government	<u>1,120</u>	<u>1,120</u>	<u>1,124</u>	<u>1,141</u>	<u>1,136</u>

Source: Catawba County Human Resources Department

**CATAWBA COUNTY, NORTH CAROLINA**

**Table 14**  
**Page 1 of 2**

**Operating Indicators by Function  
Last Ten Fiscal Years**

Function	Fiscal Year				
	2021	2020	2019	2018	2017
Governmental activities:					
General government					
Number of registered voters	107,141	106,113	99,706	105,035	101,790
Number of marriage licenses issued	1,091	995	964	1,081	1,081
Number of tax bills issued	116,095	114,422	111,625	106,065	104,928
Public safety					
Number of 911 dispatch/calls	94,507	89,553	89,712	90,118	92,049
Sheriff Department offenses reported	4,273	2,697	9,417	5,914	6,054
Environmental protection					
Cooperative extension agent contacts	123,654	265,124	170,863	46,075	46,997
Economic and physical development					
Number of commercial permits issued	590	605	506	602	605
Number of residential permits issued	2,210	1,576	1,515	1,467	1,398
Human services					
Households received assistance with energy bills	3,341	3,706	3,681	2,628	3,344
Medicaid transportation provided (round trips)	14,751	17,941	21,368	25,679	27,235
Child support services cases currently open	5,886	6,139	6,512	6,501	6,562
Public health clients served	44,616	42,100	40,768	17,148	9,037
Restaurant inspections	1,386	1,303	1,374	1,434	1,353
Culture and recreation					
Total circulation for library system	535,336	426,914	476,434	468,898	525,988
Number of patrons visiting parks	151,326	208,492	166,853	160,803	166,319
Education					
Public school student enrollment K-12	21,701	22,593	22,705	23,203	23,509
Business-type activities:					
Solid waste management					
Tons buried - MSW	167,940	159,100	157,312	153,207	139,638
Tons buried - C&D	47,974	45,316	34,384	33,858	33,041
Tons recycled	24,597	19,255	19,685	20,256	21,761

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

Sources: Catawba County Departments, NC Department of Public Instruction

**CATAWBA COUNTY, NORTH CAROLINA**

**Table 14**  
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**Operating Indicators by Function  
Last Ten Fiscal Years**

Function	Fiscal Year				
	2016	2015	2014 <sup>(1)</sup>	2013	2012
Governmental activities:					
General government					
Number of registered voters	101,330	98,344	101,442	100,431	99,286
Number of marriage licenses issued	1,074	1,017	1,009	1,023	1,076
Number of tax bills issued	104,396	103,835	99,196	232,881	232,817
Public safety					
Number of 911 dispatch/calls	93,089	89,426	84,974	85,938	87,108
Sheriff Department offenses reported	6,169	4,866	4,823	5,436	6,195
Environmental protection					
Cooperative extension agent contacts	41,348	22,733	28,860	64,719	75,102
Economic and physical development					
Number of commercial permits issued	631	603	598	730	750
Number of residential permits issued	1,182	1,098	993	892	876
Human services					
Households received assistance with energy bills	3,550	3,501	2,994	4,045	3,333
Medicaid transportation provided (round trips)	27,590	23,810	26,279	23,669	23,177
Child support services cases currently open	6,682	6,849	6,847	6,848	6,873
Public health clients served	10,958	13,887	18,698	22,087	23,063
Restaurant inspections	1,347	1,344	1,333	1,351	1,357
Culture and recreation					
Total circulation for library system	555,132	572,569	585,517	604,829	738,923
Number of patrons visiting parks	170,295	104,330	109,550	114,721	112,257
Education					
Public school student enrollment K-12	23,679	23,889	24,204	24,241	24,250
Business-type activities:					
Solid waste management					
Tons buried - MSW	133,843	123,325	120,579	117,787	117,330
Tons buried - C&D	32,819	27,638	28,670	26,786	27,980
Tons recycled	19,737	21,135	24,228	27,601	28,765

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

Sources: Catawba County Departments, NC Department of Public Instruction

**CATAWBA COUNTY, NORTH CAROLINA**

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

Function	Fiscal Year				
	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>
Governmental activities:					
General government					
Buildings	5	5	5	6	6
Vehicles	5	8	5	5	4
Public safety					
Buildings	14	14	14	13	12
Vehicles	260	233	225	247	230
Environmental protection					
Buildings	2	2	2	2	2
Vehicles	3	3	3	3	2
Economic and physical development					
Buildings	2	2	2	2	2
Vehicles	74	60	66	62	58
Human services					
Buildings	38	38	38	38	37
Vehicles	41	37	35	39	40
Culture and recreation					
Buildings	5	5	5	5	5
Vehicles	2	2	2	1	1
Business-type activities:					
Solid waste management					
Buildings	10	10	10	10	10
Vehicles	26	25	24	26	24
Water and sewer					
Buildings	0	0	0	0	0
Vehicles	0	0	0	0	0

N/A = Not available

Sources: Catawba County Departments

**CATAWBA COUNTY, NORTH CAROLINA**

Table 15  
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**Capital Asset Statistics by Function  
Last Ten Fiscal Years**

<b>Function</b>	<b>Fiscal Year</b>				
	<b>2016</b>	<b>2015</b>	<b>2014</b>	<b>2013</b>	<b>2012</b>
Governmental activities:					
General government					
Buildings	6	6	6	5	5
Vehicles	5	6	8	7	8
Public safety					
Buildings	11	10	10	10	10
Vehicles	221	218	216	211	207
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	48	43	42	50	49
Human services					
Buildings	38	38	38	38	38
Vehicles	41	41	38	37	35
Culture and recreation					
Buildings	5	6	5	5	5
Vehicles	1	1	1	1	1
Business-type activities:					
Solid waste management					
Buildings	10	10	10	6	6
Vehicles	23	24	25	25	27
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.

**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

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**FISCAL YEAR 2022/23 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
<b>Livestock</b>	
Tier 1 (chickens, roosters, ducks).....	\$0.00
Tier 2 (goats, sheep, pigs) .....	\$25.00
Tier 3 (cows) .....	\$75.00
Tier 4 (equines).....	\$150.00

**Civil Penalties**

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

Home Quarantine..... \$60.00

Impound Fee .....

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

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
<i>(Planning Development (PD), Planning Development – Industrial Parks (PD-IP), 321</i>	

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
<b>Catawba County Parks</b>	
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 Pertusis).....	Cost of vaccine + \$22.00
Gardasil .....	Cost of vaccine + \$22.00
Haemophilus Influenza B .....	Cost of vaccine + \$22.00
Hepatitis A - Adult.....	Cost of vaccine + \$22.00
Hepatitis A – Pediatric .....	Cost of vaccine + \$22.00
Hepatitis B - Adult.....	Cost of vaccine + \$22.00
Hepatitis B – Pediatric .....	Cost of vaccine + \$22.00
Influenza .....	Cost of vaccine + \$22.00
Meningococcal (Menactra) .....	Cost of vaccine + \$22.00
M.M.R. ....	Cost of vaccine + \$22.00
Pneumococcal (Pneumovax) .....	Cost of vaccine + \$22.00
Polio (IPOL) .....	Cost of vaccine + \$22.00
Rabies, pre/post-exposure (Imovax) .....	Cost of vaccine + \$22.00
Rabies, pre/post-exposure (Rabivert) .....	Cost of vaccine + \$22.00
Td (Tetanus, Toxoid) .....	Cost of vaccine + \$22.00
Tdap (Tetanus, Diphtheria, and Pertussis) .....	Cost of vaccine + \$22.00
Tetanus, Diphtheria, and Pertusis (Tdap).....	Cost of vaccine + \$22.00
Twinrex (Hep A/B) .....	Cost of vaccine + \$22.00
Typhoid .....	Cost of vaccine + \$22.00

Varicella (Varivax) .....	Cost of vaccine + \$22.00
Yellow Fever .....	Cost of vaccine + \$22.00
Zostavax .....	Cost of vaccine + \$22.00
Other	
Biopsy Charge .....	\$25.00
Herpes Simplex Virus II IgG .....	\$17.00
Herpes Simplex Virus I & II .....	\$28.00
Human Papillomavirus Screening .....	\$32.00
Car Seat Co-Pay .....	\$10.00
CPR/First Aid Education Fee ....	Cost of Completion Card and/or Student Workbook + \$20.00
CPR K-12 Only .....	Cost of Completion Card + \$10.00
Fluoride Kit.....	\$3.00
Foreign Travel Consultation Stamp.....	\$10.00
Vaccine Admin – 1 injection .....	\$22.00
Vaccine Admin – each additional injection.....	\$22.00
Oral Administration .....	\$17.00

## Environmental Health Division

Improvement Permit	
Site/Soil Evaluation.....	\$150.00
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
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**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 Deck (standalone)	\$0.25 /sqft	
Commercial	\$0.55 /sqft	1 - 100,000 sqft
	\$0.40 /sqft	100,001 - 1,000,000 sqft
	\$0.25 /sqft	Over 1,000,000 sqft

\*Blanket permit covers the cost of trade permits; however, each trade contractor must complete an application and be issued a permit.

**Phased Construction (Schedule B)**

Category of Work	Building	Mechanical	Electrical	Plumbing
Footing/Foundation	25% of Building	25% of Mechanical	25% of Electrical	25% of Plumbing
Shell-In	25% of Building	25% of Mechanical	25% of Electrical	25% of Plumbing
Up-fit	100% of Blanket Permit			
Fees in this table are based on the respective permit fee(s) total and are in addition to the full building permit fees.				

**Electrical (Schedule C)**

Scope of Work	Single Family/Duplex	Commercial
Change or Repair of existing service	\$60.00	\$100.00
Addition of a new service 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	\$150.00
Solar Arrays	\$100.00	Schedule H
Solar farms	NA	Schedule H
Fees in this table are assessed per project and include associated trades.		

Other Miscellaneous Fees (Schedule F)	
Administrative Fee	\$30.00
Archive Research (per project)	\$30.00

Change of any contractor (owner must remain same)	\$30.00	
Change of Owner	Minimum fees apply to all permits	
Homeowners Recovery Fund (single family units)	\$10.00	
Off Duty/After Hours Inspections	\$105.00 per hour or any fraction thereof	
Refunds on Active Permits with no inspections	Less Administrative Fee	
Re-Trip Fee of any inspection	\$120.00	
Work started without permit	Residential Double Permit Fee	Commercial Double Permit Fee

#### **Safety Inspections (based on square footage)(Schedule G)**

0-5,000 sqft	\$80.00
5,001-10,000 sqft	\$120.00
10,001-50,000 sqft	\$165.00
Over 50,000 sqft	\$205.00

All special events conducted within the inspection jurisdiction of Catawba County where site constructed stages exceed 120 square feet or where temporary electrical power is installed and utilized for the event, must acquire a Zoning permit/approval from the local jurisdiction and make application for a Safety Inspection. All costs associated with required inspections for stages and electrical installation will be covered in the initial fee collected at the time of permit issuance if inspections are conducted during Catawba County's normal business hours. After Hour Inspections fee (see Schedule F) will apply for any requested inspection of the special event for the stage and electrical during non-business hours. After Hour Inspections must be specifically requested a minimum of 48 hours before the needed inspection with an approved method of payment.

#### **Building Permit Fees - Existing Structures (Schedule H)**

Alterations, renovations, and repairs to existing structures based on contractor's estimate and using the fee schedule below, with a minimum building permit fee of \$90.00.	
\$0-\$5,000	\$90.00
\$5,001-\$100,000	\$90.00 + \$3.00 for each additional thousand or part thereof
\$100,001-\$1,000,000	\$375.00 + \$2.50 for each additional thousand or part thereof
Over \$1,000,000	\$2,625.00 + \$1.50 for each additional thousand or part thereof

#### **Plan Review (fee due at time of submittal)(Schedule I)**

*Commercial-New	\$0.08 sqft
*New commercial plan review fees will be applied to Building Permit fee when issued.	
The following plan review fees are not deducted from building permit fees.	
Resubmittal:	
1 <sup>st</sup> Resubmittal	No charge
2 <sup>nd</sup> Resubmittal	½ Original Fee

3 <sup>rd</sup> Resubmittal	Original Fee
4 <sup>th</sup> Resubmittal	Original Fee
5 <sup>th</sup> Resubmittal or Greater	In office meeting with Designer \$100 per hour review, 2 hour minimum
Plan Revisions (after Plan Review is completed)	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 Violation ..... Varies based on severity,



adherence to approved plan, prior record, whether the violation was committed willfully, amount of money saved by noncompliance, cost of rectifying the damage, and staff investigative costs.

Reinspection Fee (required after Notice of Violation).....\$125.00

If a site is out of compliance, it will receive a Notice of Violation. Any project that is under an NOV may not have any activity (I.E. Building Services inspections) until the site is brought into compliance and the required fine is paid to the Catawba County Finance Department, and the re-inspection fee has been paid.

**These fees are for sites that disturb less than one acre.**

Permit Fee.....\$50.00

If a site is out of compliance, it will receive a Notice of Violation. Any project that is under an NOV may not have any activity (I.E. Building Services inspections) until the site is brought into compliance and the required fine is paid to the Catawba County Finance Department.

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
  - 10% Cardboard (from industrial entities only)
  - 20% Springs
  - 50% Foam Rubber
- Wire or cable over 4 ft. (Banded or Unbanded)
- Bulky items not easily compacted
- Natural wood pallets
- Materials Removal and Handling Fee  
 Applies to each load that contains any materials banned by North Carolina State Law or Bulky Solid Waste Management Rules, current and future or unloaded in an incorrect location.

**Friable Asbestos (1,000 lbs or less \$64.85 minimum)**

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 documentation Tires 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 above 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.*

## **FEE SCHEDULE POLICIES**

### **EMERGENCY SERVICES**

#### **Ambulance Fees**

Recover 50 percent of cost of ambulance service but maintain a reasonable rate compared to other counties.

#### **Impound Fee**

Charge a fee to recover costs of staff time and resources while encouraging and promoting responsible pet ownership when an animal is impounded due to a violation of County Code.

#### **Fee to Municipalities Using Animal Shelter**

Share the costs of operating the shelter with the municipalities who use it. Costs are allocated based on the ratio of the municipalities' populations and the County's population. Cities pay 100 percent of their share of costs.

#### **Fire Permit Fees**

Charge reasonable fees to ensure proper application of the state fire prevention code.

#### **Hazardous Material Recovery**

Recover costs of staff time, equipment and resources related to hazardous material incidents.

### **GENERAL GOVERNMENT**

#### **Copy Charges**

Recover the cost of copies in accordance with state law.

#### **Returned Check Fee**

Discourage people from writing a worthless check to the County and to cover some costs related to recovering funds.

### **LIBRARY**

#### **Audio-Visual and Adult Print Materials**

Encourage the timely return of materials.

#### **Interlibrary Loan Materials**

Interlibrary loan policies are set by the lending library. Overdue fees reflect the standard rate charged statewide.

#### **Lost Library Card**

Initial card is free. The replacement card fee is to encourage patrons to keep track of their library card.

## **PLANNING, PARKS, & DEVELOPMENT**

### **Planning & Zoning Fees**

Recover 100 percent of staff time, materials and costs for recording plats, ordinances, maps, street signs, board of adjustment, rezoning and road assessments.

### **Parks Fees**

Consistent with other counties and the State, charge fees for specialized amenities and the reservation of facilities.

## **COOPERATIVE EXTENSION**

### **All Fees**

Cooperative Extension's fees will cover 100 percent of program materials and supplies.

## **PUBLIC HEALTH**

### **Clinical Services**

Clinical fees are based on Public Health costs of service provision. Clinical fees are billed to third party payors as applicable. In the event the third party payor does not reimburse, the patient will be billed as permitted. Patient bills may include a discount based on pre-determined eligibility. Eligibility scale is based on the Federal Poverty level adjusted annually by the Department of Health and Human Services.

### **Environmental Health Fees**

Fees will support 100 percent of the total cost.

## **TAX ADMINISTRATION**

### **Real and Personal Property Tax Billing & Collection for Municipalities**

Have municipalities proportionately share the cost of billing and collecting real and personal property taxes. Periodically, the county will recalculate the cost per bill and charge municipalities an equitable amount based on the number of bills issued per municipality.

### **Sale of Maps**

Recover costs of staff time, equipment and resources.

## **TECHNOLOGY**

### **GIS Fees**

Encourage efficiency and recover operational and maintenance costs. In June 1991, the North Carolina General Assembly approved HB 356 that exempts the Catawba County GIS database from the Public Records Act. Under the precepts of the legislation, the County can charge "reasonable costs" for the computerized database and data files. Fees will be reviewed annually.

### **GIS Charges to Municipalities**

Have participating municipalities pay a proportionate percentage of costs for the base map project, selected personnel and operating costs, based on a ratio of the municipality's extraterritorial jurisdiction area compared to the total county area at the time the bids are awarded.

## **UTILITIES & ENGINEERING**

### **Building Services Fees**

Building Inspection fees are in place to recover the cost of the Building Services Office. Fees will be benchmarked against other counties each year and rates will be set to recover as much of the County's cost as possible given economic conditions and the results of the benchmarking.

### **Erosion Control Fees**

Erosion control fees are in place to recover a portion of the cost of the local Erosion and Soil Sedimentation Control program.

### **Solid Waste Fees**

Consistent with County Code, landfill fees will generate sufficient revenues to operate the landfill and build reserve for future needs as well as encourage protection and preservation of the environment.

### **Water and Sewer Fees**

Recover a portion of the costs of constructing water and sewer infrastructure.