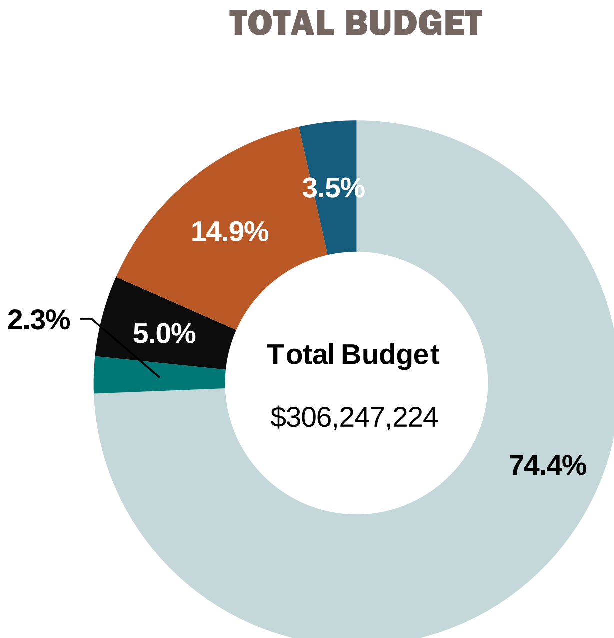
FISCAL YEAR 2022/23 BUDGET HIGHLIGHTS

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:



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.

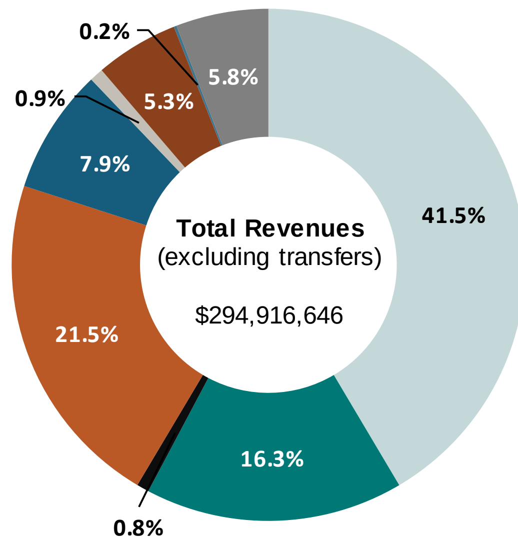
FINES & FORFEITURES

Fees collected by the Courts and entirely distributed to schools.

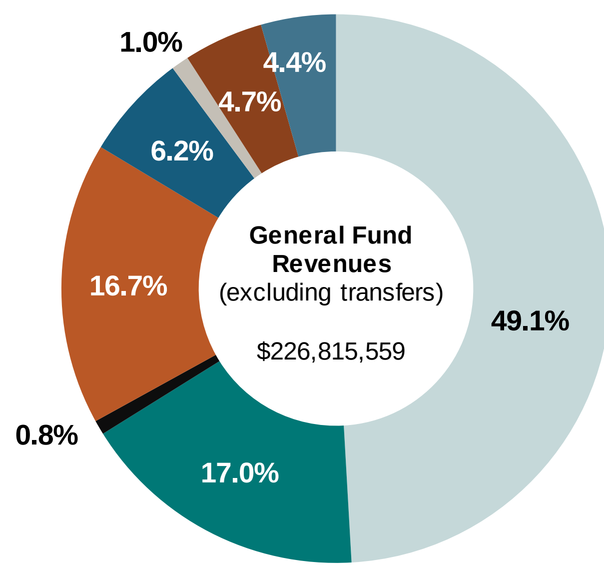
OTHER SOURCES

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
GENERAL FUND					
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%
	$205,049,992	**$210,537,366**	**$229,106,684**	**$227,734,659**	**8.2%**
OTHER GENERAL FUND TYPES					
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%
	$5,730,132	**$6,629,396**	**$6,926,712**	**$6,947,712**	**4.8%**
SPECIAL REVENUE FUNDS					
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%
	$16,911,079	**$34,818,780**	**$15,665,874**	**$15,288,550**	**-56.1%**
CAPITAL PROJECT FUNDS					
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%
	$37,713,109	**$62,073,348**	**$58,486,689**	**$45,481,893**	**-26.7%**
ENTERPRISE FUNDS					
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%
	$10,269,742	**$11,301,788**	**$10,794,410**	**$10,794,410**	**-4.5%**
TOTAL	**$275,674,054**	**$325,360,678**	**$320,980,369**	**$306,247,224**	**-5.9%**

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.

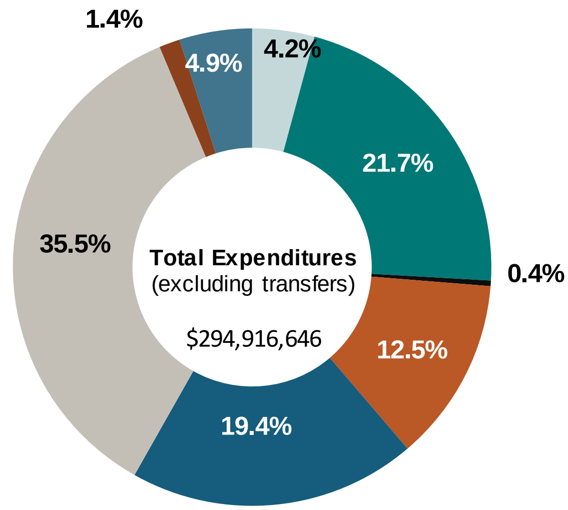
CULTURE

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.

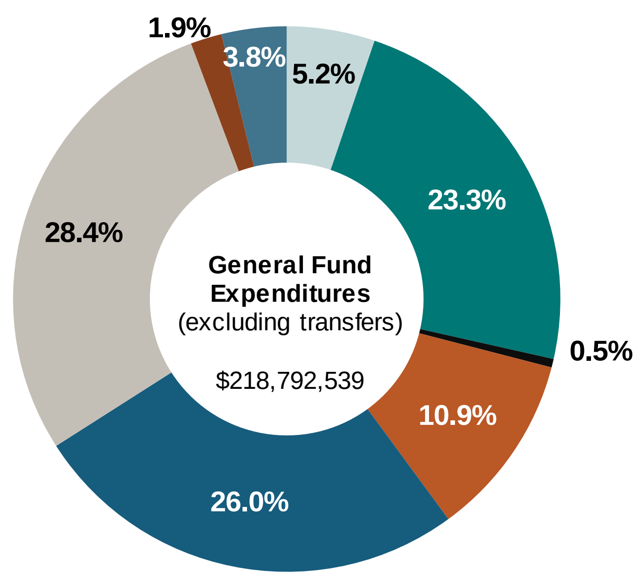
OTHER

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

TOTAL EXPENDITURES



GENERAL FUND EXPENDITURES



EXPENDITURE SUMMARY

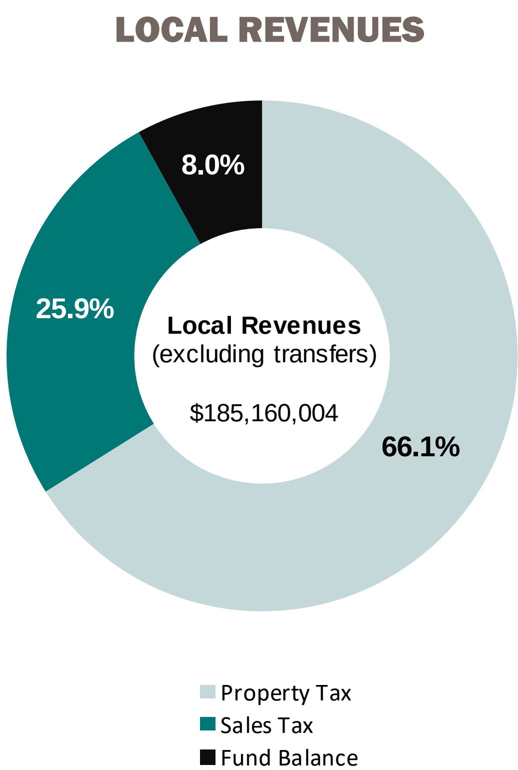
	2020/21 Actual	2021/22 Current	2022/23 Requested	2022/23 Adopted	Percent Change
General Fund					
General Government	$8,722,071	$10,237,699	$11,473,556	$11,384,690	11.2%
Public Safety	37,022,413	40,305,449	47,439,908	46,393,171	15.1%
Environmental Quality	601,045	727,476	793,912	1,104,552	51.8%
Economic & 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%
	$190,001,987	**$210,537,366**	**$229,106,684**	**$227,734,659**	**8.2%**
Other General Fund Types					
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%
	$6,099,160	**$6,629,396**	**$6,926,712**	**$6,947,712**	**4.8%**
Special Revenue Fund Types					
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%
	$16,970,226	**$34,818,780**	**$15,665,874**	**$15,288,550**	**-56.1%**
Capital Project Funds					
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%
	$33,963,149	**$62,073,348**	**$58,486,689**	**$45,481,893**	**-26.7%**
Enterprise Funds					
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%
	$6,676,029	**$11,301,788**	**$10,794,410**	**$10,794,410**	**-4.5%**
TOTAL	**$253,710,551**	**$325,360,678**	**$320,980,369**	**$306,247,224**	**-5.9%**

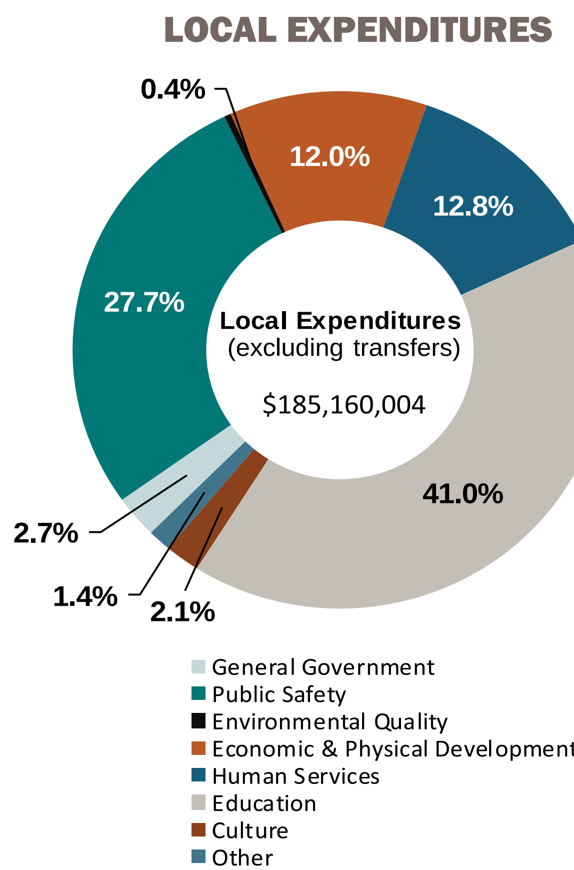
Local Funds

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.





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 vehciles.

- *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

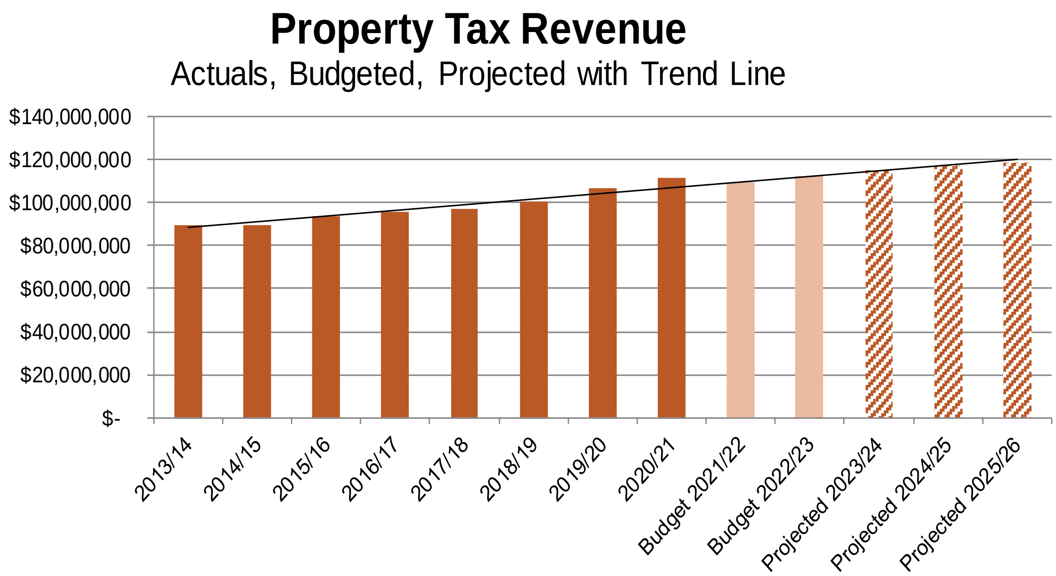
	2022/23 Adopted	2023/24 Projected	2024/25 Projected	2025/26 Projected
GENERAL FUND				
Property Tax	$111,361,000	$116,500,000	$121,700,000	$126,900,000
Sales Tax	38,625,581	$40,180,000	$41,790,000	$43,470,000
Other Taxes	1,923,000	$1,970,000	$2,010,000	$2,060,000
Federal	16,986,160	$17,160,000	$17,340,000	$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
	$227,734,659	**$234,067,795**	**$238,037,374**	**$244,301,988**
OTHER GENERAL FUND TYPES				
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
	$6,947,712	**$7,075,000**	**$7,205,000**	**$7,337,000**
SPECIAL REVENUE FUNDS				
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
	$15,288,550	**$14,876,441**	**$15,062,441**	**$15,251,441**
CAPITAL PROJECT FUNDS				
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
	$45,481,893	**$18,602,750**	**$20,816,750**	**$25,912,750**
ENTERPRISE FUNDS				
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
	$10,794,410	**$10,319,864**	**$11,643,785**	**$13,407,034**
TOTAL	**$306,247,224**	**$284,941,850**	**$292,765,350**	**$306,210,213**

4-YEAR EXPENSE SUMMARY PROJECTION

	2022/23 Adopted	2023/24 Projected	2024/25 Projected	2025/26 Projected
GENERAL FUND				
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
	$227,734,659	**$234,067,795**	**$238,037,374**	**$244,301,988**
OTHER GENERAL FUND TYPES				
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
	$6,947,712	**$7,075,000**	**$7,205,000**	**$7,337,000**
SPECIAL REVENUE FUNDS				
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
	$15,288,550	**$14,876,441**	**$15,062,441**	**$15,251,441**
CAPITAL PROJECT FUNDS				
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
	$45,481,893	**$18,602,750**	**$20,816,750**	**$25,912,750**
ENTERPRISE FUND				
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
	$10,794,410	**$10,319,864**	**$11,643,785**	**$13,407,034**
TOTAL	**$306,247,224**	**$284,941,850**	**$292,765,350**	**$306,210,213**

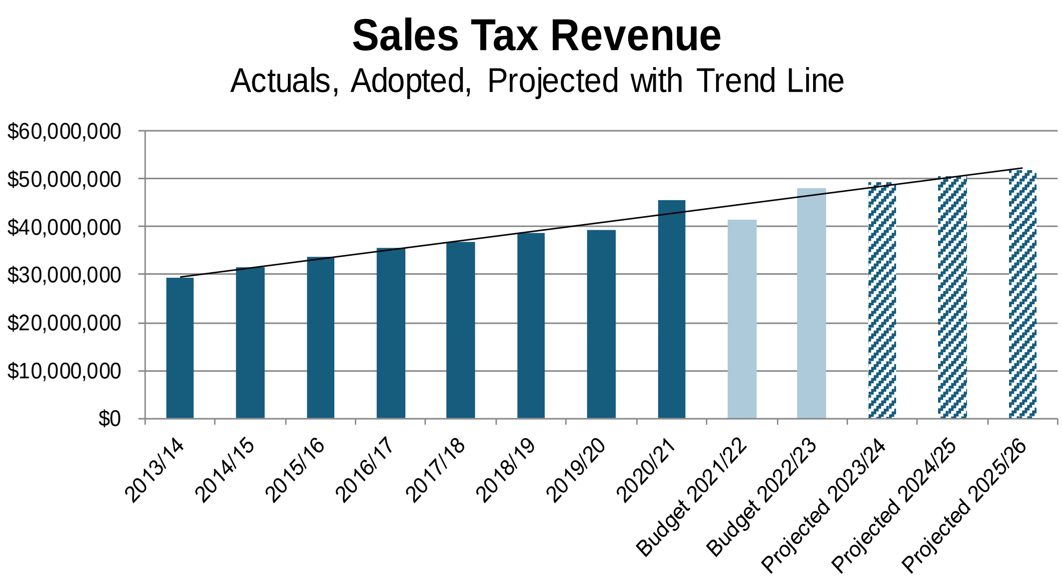
REVENUE TRENDS

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.

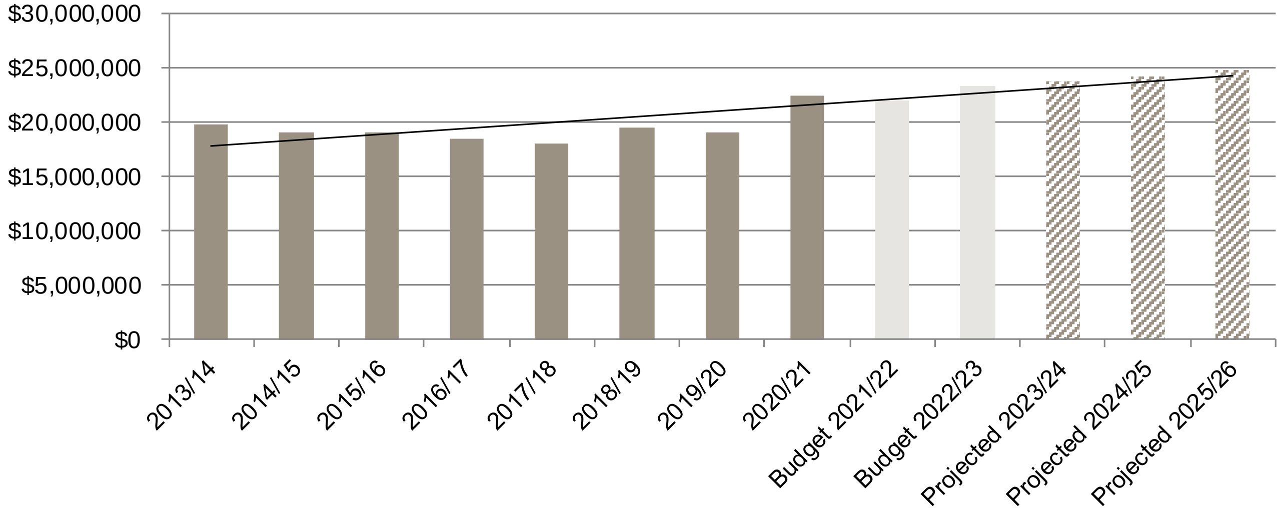


Sales Tax

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

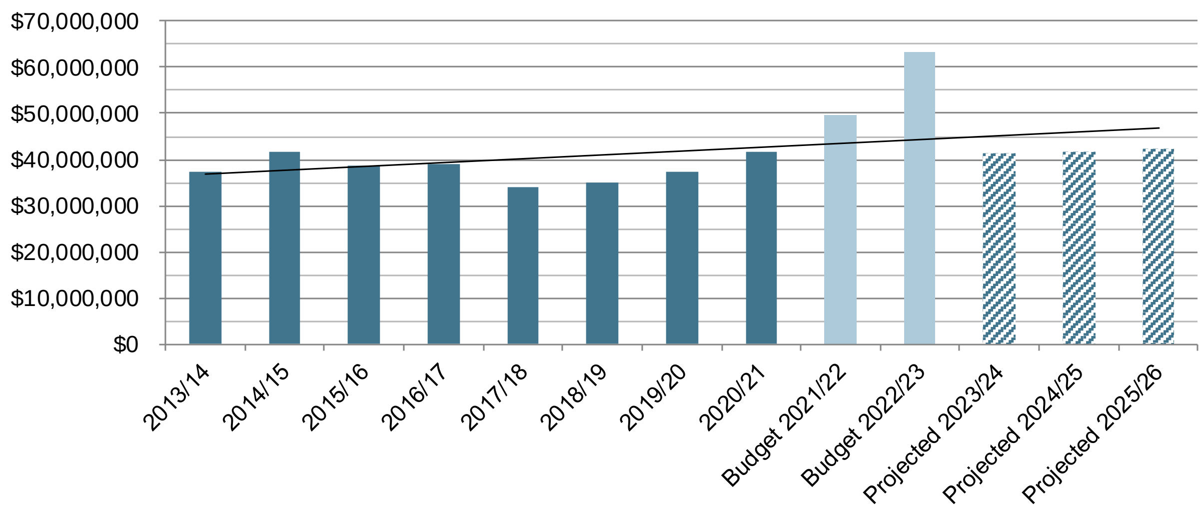


Permits & Fees

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
Total	57,418,795	63,720,000	11,154,833	59,720,000

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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
Total	3,303,117	3,702,500	793,830	3,310,500

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
Total	22,507,967	27,975,080	2,179,184	25,835,000

Enterprise Funds

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

Enterprise Fund Types Available	Act. 6/30/2021	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
Total	21,204,958	17,810,000	1,279,346	16,621,000

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 1st 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
Utilities & Engineering: Solid Waste	**Change**	**Proposed Fee**
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
Total Recommended FTEs		**6.0**	

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
Total FY21/22 Added FTEs		**23.0**	

FULL TIME EQUIVALENTS BY DEPARTMENT

	2020/21 Actual	2021/22 Current	2022/23 Requested	2022/23 Adopted
General Government				
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
Total General Government			.	
Permanent	**72.00**	**71.00**	**73.00**	**73.00**
Hourly	**2.93**	**3.78**	**3.74**	**3.74**
Public Safety				
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
Total Public Safety				
Permanent	**419.00**	**422.00**	**431.00**	**427.00**
Hourly	**19.42**	**19.30**	**19.87**	**19.87**

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	2020/21 Actual	2021/22 Current	2022/23 Requested	2022/23 Adopted
Environmental Quality				
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
Total Environmental Quality				
Permanent	**3.60**	**3.60**	**3.60**	**3.60**
Hourly	**1.09**	**1.14**	**1.14**	**1.14**
Economic & Physical Development				
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
Total Economic & Physical Development				
Permanent	**93.40**	**100.40**	**104.15**	**104.15**
Hourly	**3.72**	**6.62**	**6.68**	**6.68**
Human Services				
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
Total Human Services				
Permanent	**506.40**	**507.90**	**526.90**	**526.90**
Hourly	**10.53**	**13.09**	**14.01**	**14.01**

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	2020/21 Actual	2021/22 Current	2022/23 Requested	2022/23 Adopted
Culture				
Library				
Permanent	35.80	35.80	35.80	35.80
Hourly	1.76	2.29	2.29	2.29
Total Culture				
Permanent	**35.80**	**35.80**	**35.80**	**35.80**
Hourly	**1.76**	**2.29**	**2.29**	**2.29**
Other Funds				
Emergency Telephone System Fund				
Permanent	0.00	0.00	0.00	0.00
Hourly	0.00	0.00	0.00	0.00
Reappraisal Fund				
Permanent	7.00	7.00	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
Total Other Funds				
Permanent	**37.60**	**37.60**	**36.85**	**36.85**
Hourly	**0.56**	**0.32**	**0.51**	**0.51**
GRAND TOTAL				
Permanent	**1,167.80**	**1,178.30**	**1,211.30**	**1,207.30**
Hourly	**40.01**	**46.54**	**48.24**	**48.24**