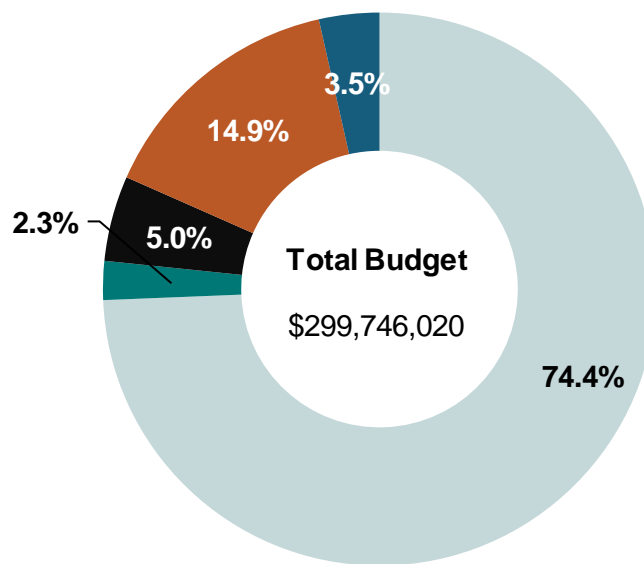


FISCAL YEAR 2023/24 BUDGET HIGHLIGHTS

The County's total Fiscal Year 2023/24 Budget is \$299,746,020. The County manages these dollars using accounts—called funds—to track expenditures and revenue sources. The easiest way for most people to think about funds is to compare them to bank accounts. Money comes into a fund from a variety of sources and is then used to provide services to the public. The budget appropriates funding in 40 funds, with the largest being the General Fund. The General Fund is the primary operating fund composing \$241,646,255 or 80.6 percent of the budget. These funds are summarized in the budget into the following fund types:

TOTAL BUDGET



GENERAL FUND

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

OTHER GENERAL FUND-LIKE FUNDS

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

SPECIAL REVENUE FUNDS

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

CAPITAL PROJECT FUNDS

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

ENTERPRISE FUNDS

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

REVENUES

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

PROPERTY TAX

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

SALES TAX

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

OTHER TAXES

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

INTERGOVERNMENTAL FUNDS

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

PERMITS & FEES

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

MISCELLANEOUS

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

FUND BALANCE

Reflects the use of County savings.

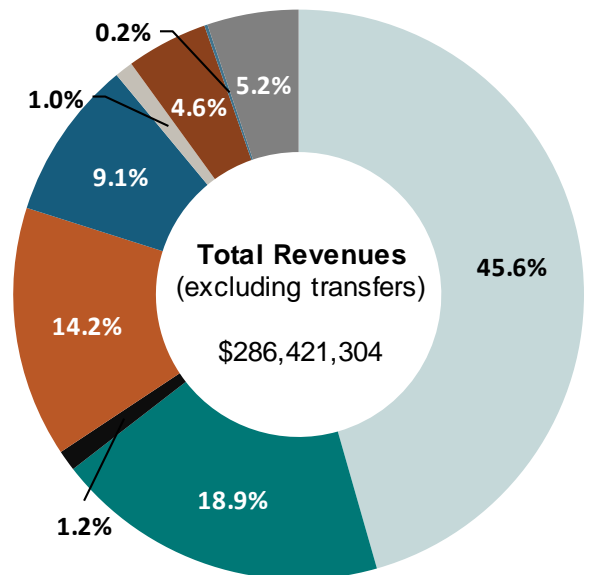
FINES & FORFEITURES

Fees collected by the Courts and entirely distributed to schools.

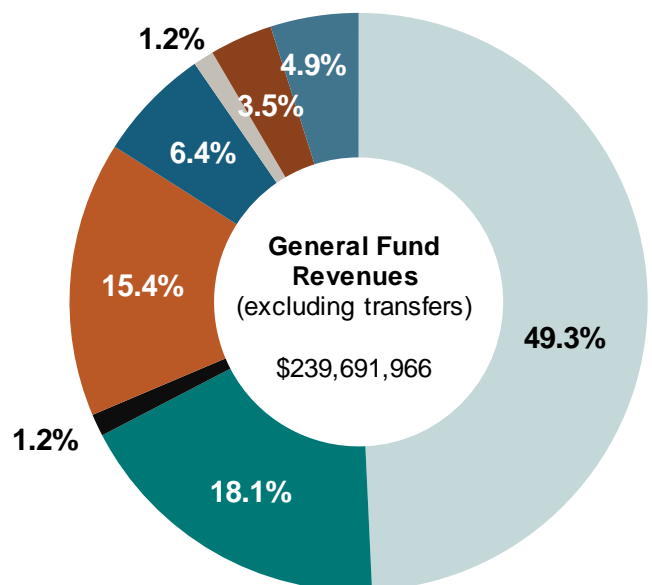
OTHER SOURCES

Includes debt proceeds, special contingency, and insurance premiums.

TOTAL REVENUES



GENERAL FUND REVENUES



REVENUE SUMMARY

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

EXPENDITURES

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

GENERAL GOVERNMENT

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

PUBLIC SAFETY

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

ENVIRONMENTAL QUALITY

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

ECONOMIC & PHYSICAL DEVELOPMENT

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

HUMAN SERVICES

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

EDUCATION

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

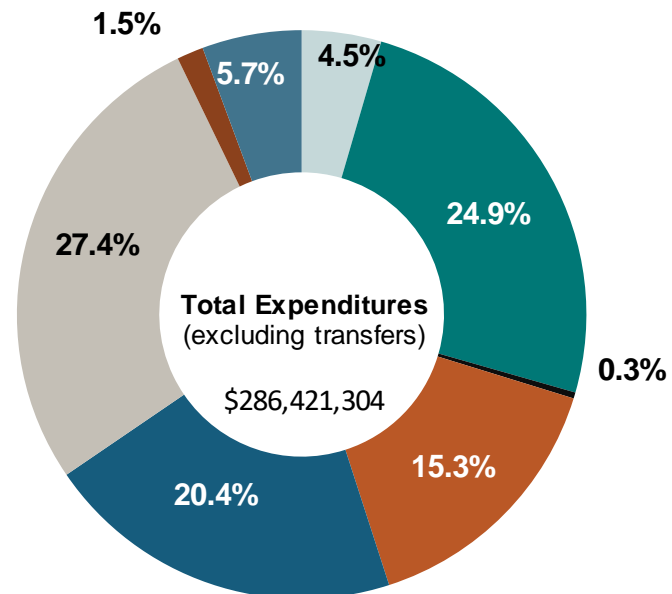
CULTURE

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

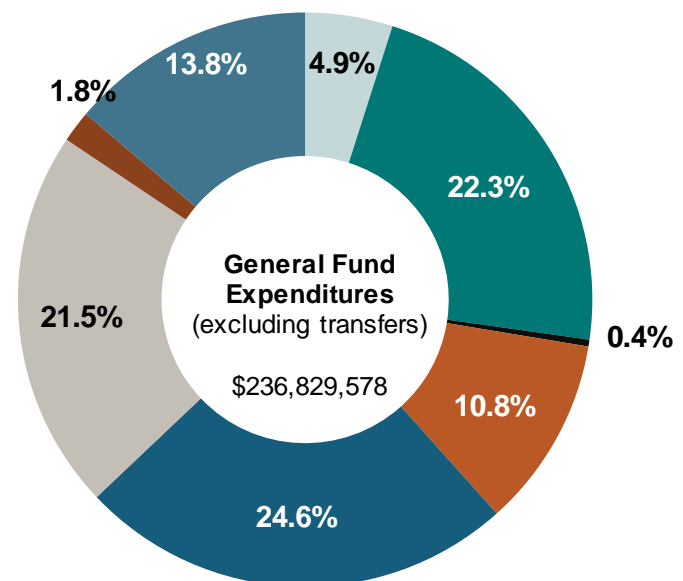
OTHER

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

TOTAL EXPENDITURES



GENERAL FUND EXPENDITURES



EXPENDITURE SUMMARY

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

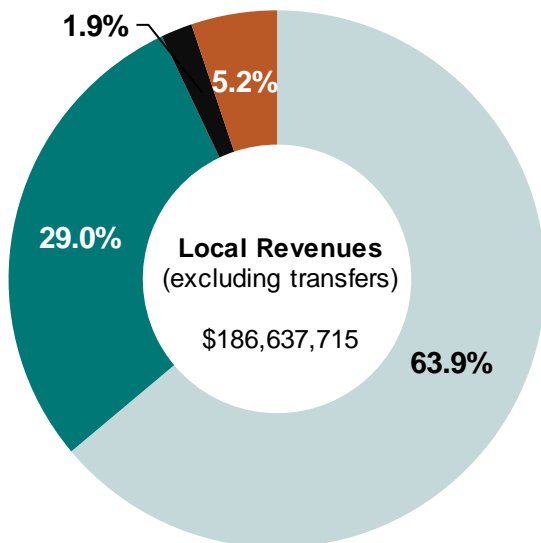
Local Funds

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

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

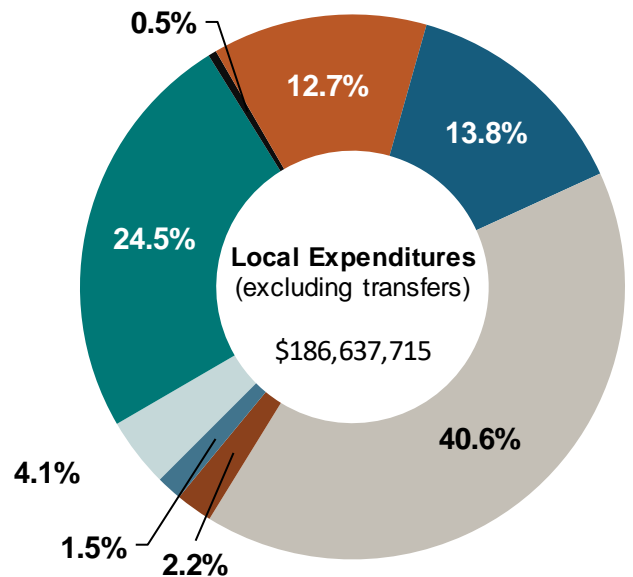
Many services provided by the County don't generate revenues at all, or the amount generated isn't sufficient to cover the cost of delivering the service such as Education, Public Safety, General Government Administration, and Libraries. The term Local Funds is used to refer to the portion of the budget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

LOCAL REVENUES



- Property Tax
- Sales Tax
- Other
- Fund Balance

LOCAL EXPENDITURES



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

MAJOR CHANGES IN THE FISCAL YEAR 2023/24 BUDGET

REVENUE

Property Tax

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

Sales Tax

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

Other Taxes

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

Federal Revenue

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

State Revenue

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

Permits & Fees

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

Fund Balance

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

EXPENSE

Public Safety

Sheriff

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

Emergency Services

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

911 Communications Center

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

Other Public Safety

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

Environmental Quality

Forestry

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

Cooperative Extension

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

Soil & Water Conservation

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

Economic & Physical Development

Technology

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

Planning, Parks, & Development

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

Utilities & Engineering

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

Facilities

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

Other Economic

Other Economic includes funding for economic development activities performed by outside agencies and incentive contracts negotiated to encourage business investment to grow the tax base, create new jobs, and result in net revenue above the cost of the incentives that helps support County services are budgeted.

Human Services

Social Services

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

Public Health

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

Partners Health Management

The budget maintains funding to Partners HM, as the County continues to work with Partners HM and other community partners to assess local physical and behavioral health needs and explore improvements. This funding includes \$159,000 in ABC funds, consistent with the NC GS 18B-804 requirement that bottle taxes and a portion of ABC gross receipts be spent for the treatment of alcoholism or substance abuse, or for research or education on alcohol or substance abuse.

Education

Current Expense

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

Culture

Library

The budget includes planned compensation changes.

Other Cultural

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

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

General Government

County Manager

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

Tax

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

Elections

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

Register of Deeds

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

Finance

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

Other Government

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

Contingency

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

Debt Service

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

Other

Self-Insurance Fund

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

Reappraisal Fund

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

Emergency Telephone System Fund

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

Fire Service Protection Districts

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

Rescue Squads

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

Stream Rehab Fund

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

General Capital Projects

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

Schools Capital

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

Schools Construction

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

Solid Waste Capital

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

Water & Sewer Capital

The budget funds \$1,368,750 in locally funded and \$1,510,000 in ARPA funded water and sewer projects.

SECC Water & Sewer District Capital

The fund is maintained with \$0 budget.

Water & Sewer Administration

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

SECC Water & Sewer District

The fund is maintained with \$0 budget.

Solid Waste Management

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

Fines & Forfeitures, Deeds of Trust, DSS Representative Payee

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

LONG-TERM FINANCIAL PLANNING

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

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

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

Every four years in conjunction with countywide property reappraisal, the County works with the public schools and CVCC to develop a 4-year construction plan. This is the first year of a \$55 million construction plan that includes \$12.5 million towards a \$32 million new Maiden Elementary School, \$6.5 million to renovate the former CVCC Engineering Building for Challenger High School, \$18 million for phase II renovations at Newton-Conover High School, and \$18 million towards an anticipated \$75 million phased renovation to Hickory High School. The budget transfers \$3.4 million in school construction reserves towards design for Maiden Middle School Renovations planned to be phased in next cycle and repairs to a drainage pipe at Newton-Conover High School. Further, \$17.76 million is committed to debt service for financed school projects.

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

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

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

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

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

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

The County is able to make these investments while setting a property tax rate of \$0.3985 for every \$100 of valuation, which is below its revenue neutral rate and at the lowest level since the mid 1980s, thanks to growth in the tax base, a strong tradition of fiscal stewardship, and conservative budgeting. Comprehensive long-range plans have been developed for critical service areas such as school construction, water and sewer infrastructure, parks, libraries, and solid waste.

The following pages provide 4-year revenue and expenditure projections that reflect the County's long-range plans.

4-YEAR REVENUE SUMMARY PROJECTION

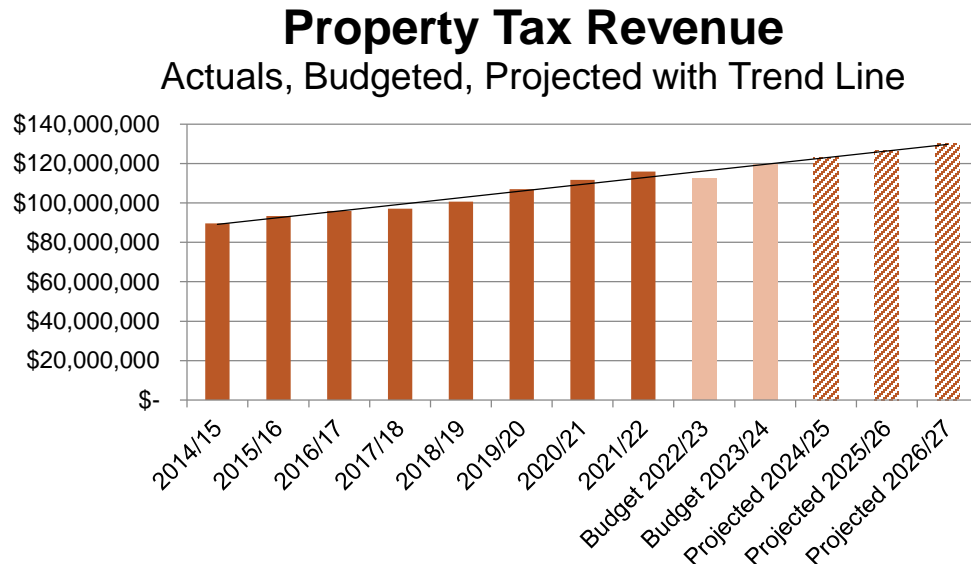
	2023/24 Recommended	2024/25 Projected	2025/26 Projected	2026/27 Projected
GENERAL FUND				
Property Tax	\$118,069,000	\$123,200,000	\$128,400,000	\$133,500,000
Sales Tax	43,396,000	\$44,920,000	\$46,500,000	\$48,130,000
Other Taxes	2,982,500	\$3,100,000	\$3,210,000	\$3,330,000
Federal	18,144,564	\$18,340,000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

4-YEAR EXPENSE SUMMARY PROJECTION

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

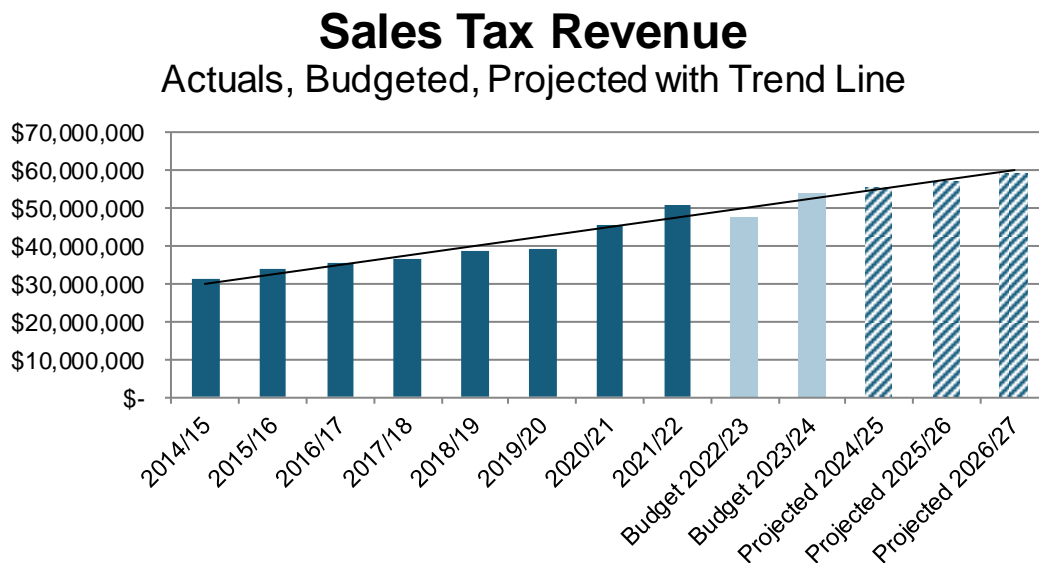
REVENUE TRENDS

MAJOR REVENUE SOURCES (ACTUALS & TRENDS)



Property Tax

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

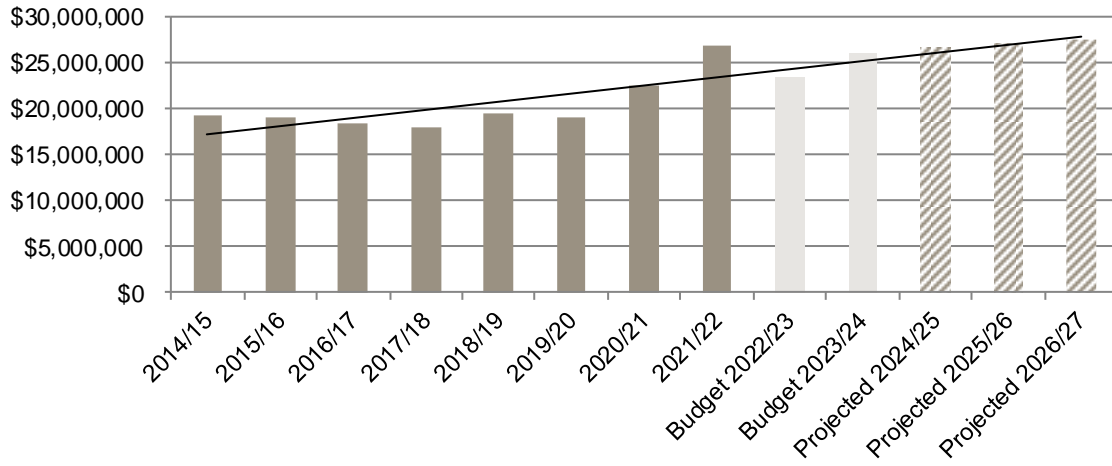


Sales Tax

Sales tax is levied by the County, collected by the State, and then returned to the County. Sales Tax revenue is directly related to an economy's growth or decline. Sales Tax estimates include a 13 percent increase for Fiscal Year 2023/24 compared to Fiscal Year 2022/23 budget.

Permits & Fees Revenue

Actuals, Budgeted, Projected with Trend Line

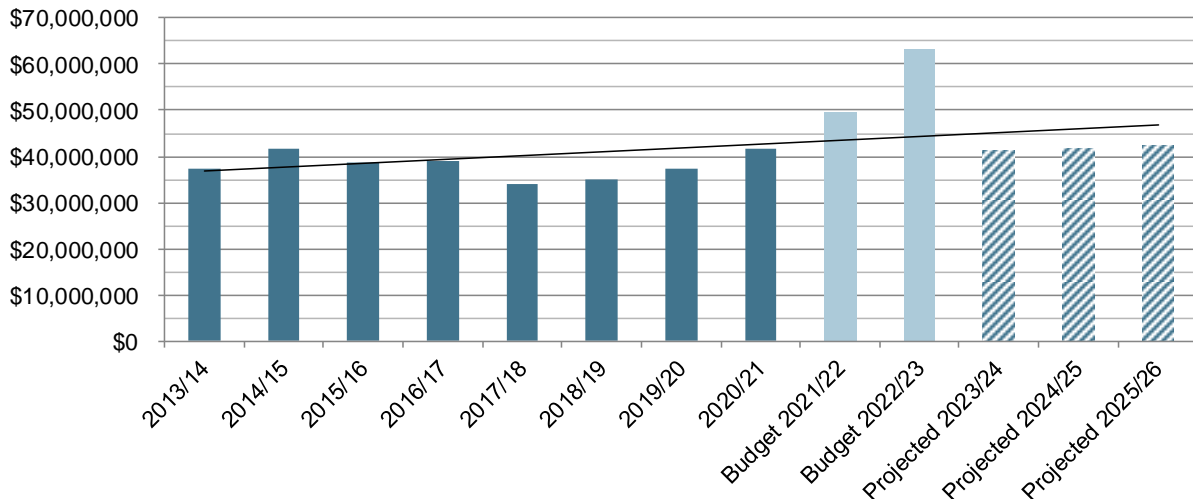


Permits & Fees

Revenue from permits and fees includes funds received from Medicaid reimbursement, user fees, and assessments to municipalities for items such as elections or animal shelter services. The largest revenues in this category include Ambulance Charges (\$6,950,000), Landfill User Fees (\$8,363,040), and Building Permits (\$3,495,155).

Intergovernmental Revenue

Actuals, Budgeted, Projected with Trend Line



Intergovernmental

Revenues received from the State and Federal government. Most of these revenues are tied to programs that a State or Federal Agency has ordered the County to implement, such as human service programs. Some of the largest revenues in this category include Medicaid Administration (\$1,922,455), Public Assistance Administration (\$2,883,685) Foster Care / Family Preservation revenue (\$3,053,195), and Work First Block Grant funds (\$2,022,827). The decrease is driven by one-time funding received in Fiscal Year 2022/23 for Newton-Conover High School renovations from State Needs Based School Building Capital funds (\$22,000,000).

FUND BALANCE

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

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

General Fund

The General Fund is the principal fund used to account for the provision of governmental services. This fund summarizes the financial transactions of functional services, based on departmental operations, except for those transactions that must be accounted for separately in other funds. The County had available fund balance of \$107.9 million or 51.25 percent, as defined by the Local Government Commission (LGC), at the end of Fiscal Year 2021/22. This is well above the LGC's 8 percent minimum requirement and the Board of Commissioners' goal of 16 percent.

General Fund (and like Funds) Unassigned Fund Balance at the end of Fiscal Year 2021/22 was \$65.6 million or 33 percent. The Fiscal Year 2023/24 budget appropriates \$8.57 million in General Fund fund balance to help finance County operations and capital projects. This is a \$2.08 million decrease from the amount budgeted in Fiscal Year 2022/23. Additionally, \$663,550 in fund balance is appropriated in the General Fund-Like Funds.

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

Special Revenue Funds

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

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

Capital Projects Funds

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

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

Enterprise Funds

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

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

FEES UPDATES

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

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

PERSONNEL SUMMARY

The Fiscal Year 2023/24 Budget includes a total of 1,204.30 authorized full-time equivalents (FTEs) in all funds. An FTE simply converts the hours worked by a position into a percentage of a full year's number of hours (2,080/year). Some FTEs may be filled with more than one person (multiple positions) and the work that is accomplished may equal more than 2,080 hours.

SUMMARY OF PERSONNEL CHANGES

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

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

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

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

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

FULL TIME EQUIVALENTS BY DEPARTMENT

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

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

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