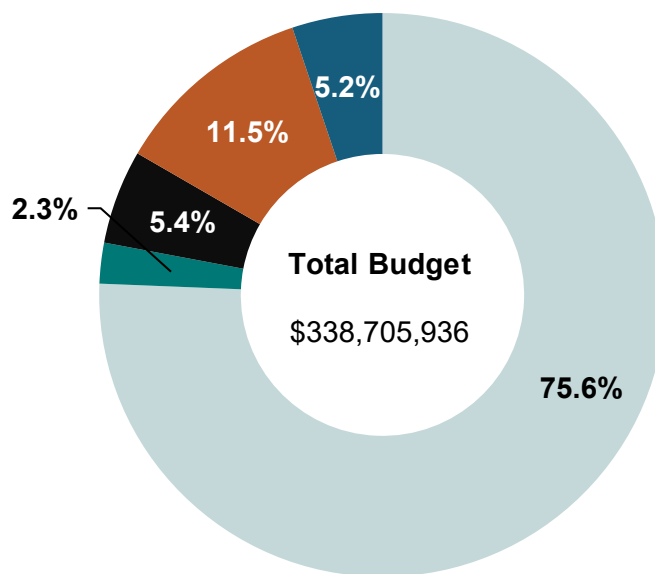


# FISCAL YEAR 2025/26 BUDGET HIGHLIGHTS

The County's total Fiscal Year 2025/26 Budget is \$338,705,936. 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 \$256,190,703 or 75.6 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.

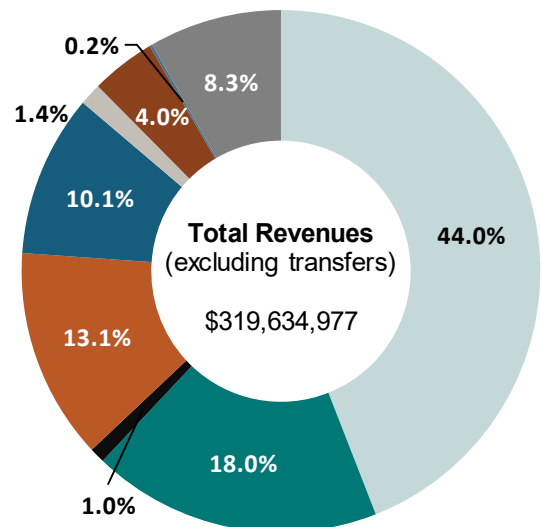
### FINES & FORFEITURES

Fees collected by the Courts and entirely distributed to schools.

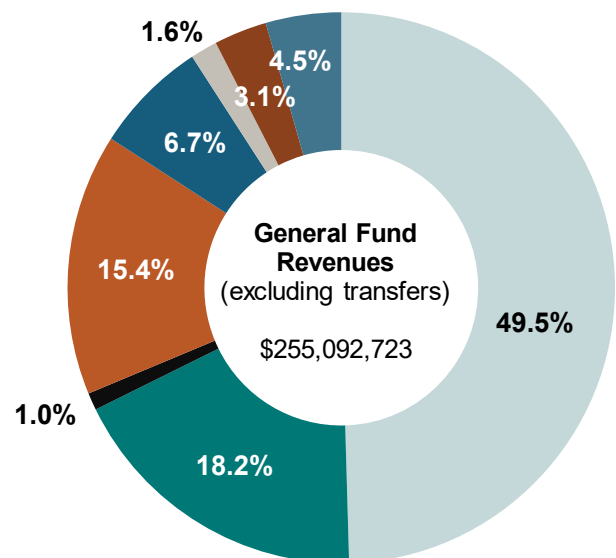
### OTHER SOURCES

Includes debt proceeds, special contingency, and insurance premiums.

## TOTAL REVENUES



## GENERAL FUND REVENUES



## REVENUE SUMMARY

	2023/24 Actual	2024/25 Current	2025/26 Requested	2025/26 Adopted	Percent Change
<b>GENERAL FUND</b>					
Property Tax	\$122,692,446	\$122,621,000	\$126,496,000	\$126,384,000	3.1%
Sales Tax	43,651,103	45,230,000	46,356,000	46,356,000	2.5%
Other Taxes	2,125,612	2,482,500	2,582,500	2,582,500	4.0%
Federal	18,632,766	18,705,583	18,844,688	18,844,688	0.7%
State	7,544,787	8,165,553	8,371,538	8,371,538	2.5%
Federal & State	6,499,541	6,256,137	6,294,128	6,294,128	0.6%
Local	5,505,805	5,796,126	5,718,997	5,697,997	-1.7%
Permits & Fees	16,557,572	16,213,160	17,155,777	17,179,777	6.0%
Miscellaneous	8,307,970	3,204,469	4,061,337	4,049,337	26.4%
Fund Balance	0	7,697,169	22,716,803	7,977,361	3.6%
Transfers Between Funds	4,871,847	1,506,508	1,097,980	1,097,980	-27.1%
Other Sources	528,404	11,512,400	11,355,397	11,355,397	-1.4%
	<b>\$236,917,853</b>	<b>\$249,390,605</b>	<b>\$271,051,145</b>	<b>\$256,190,703</b>	<b>2.7%</b>
<b>OTHER GENERAL FUND TYPES</b>					
Local	\$326,300	\$397,000	\$410,000	\$410,000	3.3%
Permits & Fees	23,508	20,000	15,000	15,000	-25.0%
Miscellaneous	\$421,396	\$91,000	\$90,000	\$90,000	-1.1%
Fund Balance	0	734,826	717,050	742,050	1.0%
Transfers Between Funds	3,233,677	3,254,193	3,684,215	3,550,362	9.1%
Other Sources	2,927,789	3,097,000	3,103,000	3,103,000	0.2%
	<b>\$6,932,670</b>	<b>\$7,594,019</b>	<b>\$8,019,265</b>	<b>\$7,910,412</b>	<b>4.2%</b>
<b>SPECIAL REVENUE FUNDS</b>					
Prior Year Tax	\$1,188,970	\$0	\$0	\$0	0%
Fire Protection Service District	11,938,655	13,482,397	15,752,326	15,101,764	12.0%
Federal	5,795,508	475,000	0	0	0%
State	5,473,820	374,133	1,070,468	1,070,468	186.1%
Federal & State	255,782	400,000	400,000	400,000	0.0%
Local	5,787	7,000	3,000	3,000	-57.1%
Permits & Fees	133,053	158,000	150,000	150,000	-5.1%
Miscellaneous	1,072,100	9,000	24,000	24,000	166.7%
Fund Balance	0	1,988,547	923,918	923,918	-53.5%
Transfers Between Funds	110,093	75,000	75,000	75,000	0.0%
Other Sources	310,153	511,106	489,374	534,744	4.6%
	<b>\$26,283,921</b>	<b>\$17,480,183</b>	<b>\$18,888,086</b>	<b>\$18,282,894</b>	<b>4.6%</b>
<b>CAPITAL PROJECT FUNDS</b>					
Sales Tax	\$9,840,767	\$9,409,000	\$9,855,000	\$9,855,000	4.7%
State	7,888,089	0	0	581,138	0.0%
Local	0	16,400	0	0	0.0%
Permits & Fees	107,173	0	384,347	384,347	0.0%
Miscellaneous	4,958,954	0	73,674	73,674	0.0%
Fund Balance	0	2,565,165	11,707,606	1,627,338	-36.6%
Transfers Between Funds	19,310,614	11,720,581	20,297,617	14,347,617	22.4%
Other Sources	0	4,000,000	16,000,000	12,000,000	200.0%
	<b>\$42,105,597</b>	<b>\$27,711,146</b>	<b>\$58,318,244</b>	<b>\$38,869,114</b>	<b>40.3%</b>
<b>ENTERPRISE FUNDS</b>					
Sales Tax	\$1,321,607	\$1,361,000	\$1,389,000	\$1,389,000	2.1%
Other Taxes	503,058	435,000	475,000	475,000	9.2%
State	36,554	52,000	35,700	35,700	-31.3%
Local	0	3,000	3,000	3,000	0.0%
Permits & Fees	14,719,179	12,340,653	14,404,315	14,404,315	16.7%
Miscellaneous	1,378,617	125,111	136,111	136,111	8.8%
Fund Balance	0	6,166,641	1,009,687	1,009,687	-83.6%
Other Sources	13,500	50,000	0	0	0%
	<b>\$17,972,515</b>	<b>\$20,533,405</b>	<b>\$17,452,813</b>	<b>\$17,452,813</b>	<b>-15.0%</b>
<b>TOTAL</b>	<b>\$330,212,556</b>	<b>\$322,709,358</b>	<b>\$373,729,553</b>	<b>\$338,705,936</b>	<b>5.0%</b>

## EXPENDITURES

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

### GENERAL GOVERNMENT

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

### PUBLIC SAFETY

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

### ENVIRONMENTAL QUALITY

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

### ECONOMIC & PHYSICAL DEVELOPMENT

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

### HUMAN SERVICES

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

### EDUCATION

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

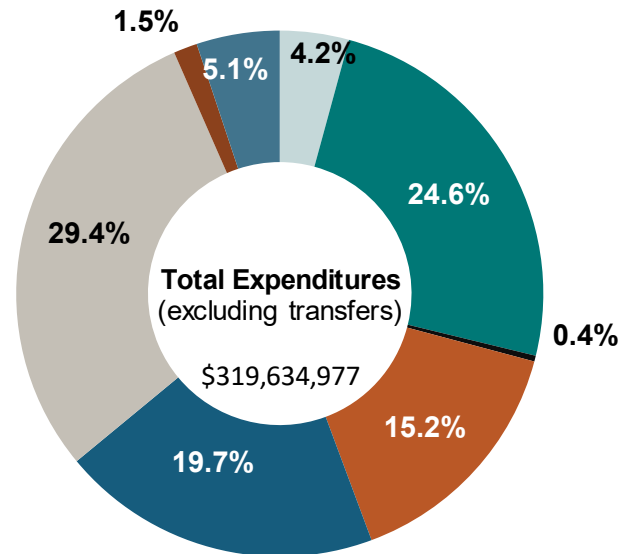
### CULTURE

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

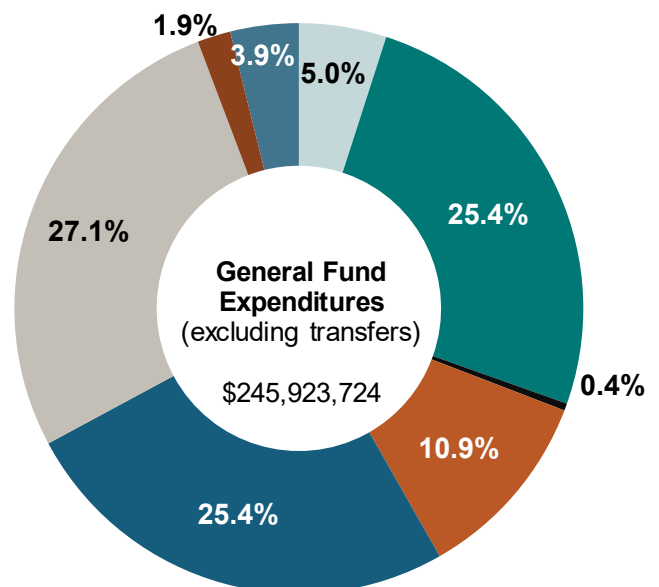
### OTHER

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

## TOTAL EXPENDITURES



## GENERAL FUND EXPENDITURES



## EXPENDITURE SUMMARY

	2023/24 Actual	2024/25 Current	2025/26 Requested	2025/26 Adopted	Percent Change
<b>General Fund</b>					
General Government	\$9,908,591	\$11,468,382	\$12,760,653	\$12,230,005	6.6%
Public Safety	50,694,316	56,798,809	62,506,282	59,197,142	4.2%
Environmental Quality	872,466	962,669	998,787	988,684	2.7%
Economic & Physical Development	23,697,400	25,615,529	26,978,857	26,306,811	2.7%
Human Services	53,442,378	60,473,263	62,992,408	62,460,516	3.3%
Schools Current Expense	49,768,076	52,132,866	56,992,237	53,321,026	2.3%
Libraries & Culture	4,159,554	4,313,940	4,702,063	4,650,514	7.8%
Debt Service	20,809,682	29,335,136	26,769,026	26,769,026	-8.7%
Transfers to Other Funds	17,512,586	8,290,011	16,350,832	10,266,979	23.8%
	<b>\$230,865,049</b>	<b>\$249,390,605</b>	<b>\$271,051,145</b>	<b>\$256,190,703</b>	<b>2.7%</b>
<b>Other General Fund Types</b>					
Self Insurance Fund	\$5,780,761	\$6,536,400	\$6,756,350	\$6,756,350	3.4%
Reappraisal Fund	864,708	919,143	1,172,915	1,064,062	15.8%
Register of Deeds Auto. & Preserv.	78,581	138,476	90,000	90,000	-35.0%
	<b>\$6,724,050</b>	<b>\$7,594,019</b>	<b>\$8,019,265</b>	<b>\$7,910,412</b>	<b>4.2%</b>
<b>Special Revenue Fund Types</b>					
Emergency Telephone System Fund	\$441,343	\$815,583	\$441,406	\$441,406	-45.9%
State Unauthorized Substance Fund	0	15,000	15,000	15,000	0.0%
Narcotics Fed Seized Justice Fund	127,564	200,000	200,000	200,000	0.0%
Narcotics Fed Seized Treasury Fund	35,685	150,000	0	0	0.0%
Hospital Reserve Fund	337,454	500,000	500,000	500,000	0.0%
Rescue Squads Fund	1,089,574	235,097	0	0	0.0%
Library Endowment Fund	5,772	7,000	3,000	3,000	-57.1%
Gretchen Peed Scholarship Fund	4,000	4,000	4,000	4,000	0.0%
Parks/Historic Preserv.Trust Fund	0	125,000	0	0	0.0%
Community Development Fund	391,983	0	0	0	0.0%
Stream Rehab Fund	165,935	75,000	155,000	155,000	106.7%
OSBM Direct Grants	1,000,000	0	0	0	0.0%
ARP Act Fund	5,523,625	475,000	0	0	0.0%
Fines & Forfeitures Fund	305,506	511,106	489,374	534,744	4.6%
Opioid Settlement	63,920	335,000	777,980	777,980	132.2%
DSS Representative Payee Fund	299,900	400,000	400,000	400,000	0.0%
ROD State Fees Trust Fund	106,553	150,000	150,000	150,000	0.0%
Fire Protection Service District Funds	12,091,866	13,482,397	15,752,326	15,101,764	12.0%
	<b>\$21,990,680</b>	<b>\$17,480,183</b>	<b>\$18,888,086</b>	<b>\$18,282,894</b>	<b>4.6%</b>
<b>Capital Project Funds</b>					
General Capital Projects	\$10,000,963	\$5,382,431	\$8,260,000	\$3,660,000	-32.0%
Subdivision Road Improvement	\$604,135	\$0	\$517,885	\$517,885	0.0%
Schools' Capital Fund	8,678,088	11,108,339	22,027,742	11,178,612	0.6%
Schools' Construction Fund	29,368,240	4,106,376	19,806,617	15,806,617	284.9%
Solid Waste Capital	139,506	2,400,000	2,742,000	2,742,000	14.3%
Water & Sewer Capital Fund	\$1,132,541	\$4,714,000	\$4,964,000	\$4,964,000	5.3%
	<b>\$49,923,473</b>	<b>\$27,711,146</b>	<b>\$58,318,244</b>	<b>\$38,869,114</b>	<b>40.3%</b>
<b>Enterprise Funds</b>					
Solid Waste	\$11,183,072	\$13,955,362	\$10,680,949	\$10,680,949	-23.5%
Water and Sewer	\$2,614,028	\$6,578,043	\$6,771,864	\$6,771,864	2.9%
	<b>\$13,797,100</b>	<b>\$20,533,405</b>	<b>\$17,452,813</b>	<b>\$17,452,813</b>	<b>-15.0%</b>
<b>TOTAL</b>	<b>\$323,300,352</b>	<b>\$322,709,358</b>	<b>\$373,729,553</b>	<b>\$338,705,936</b>	<b>5.0%</b>

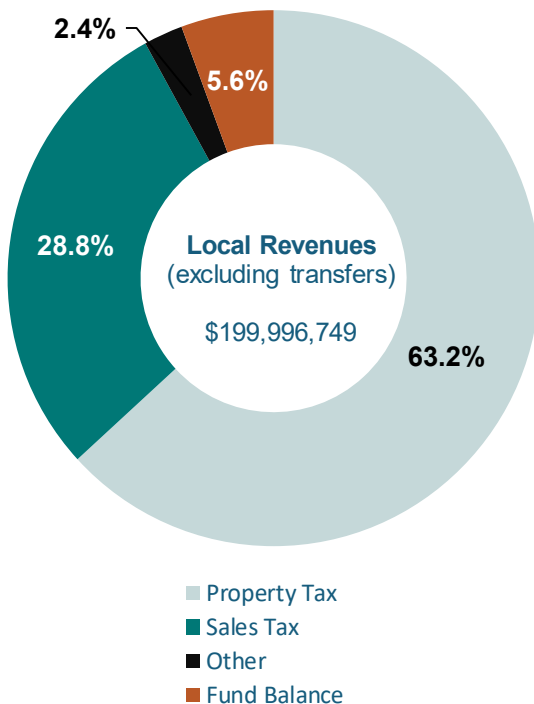
## Local Funds

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

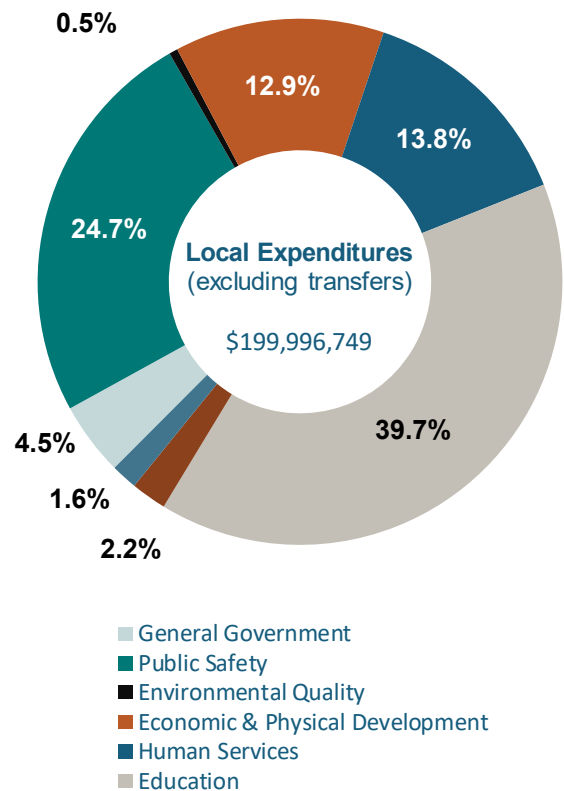
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Many services provided by the County don't generate revenues at all, or the amount generated isn't sufficient to cover the cost of delivering the service such as Education, Public Safety, General Government Administration, and Libraries. The term Local 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



### LOCAL EXPENDITURES



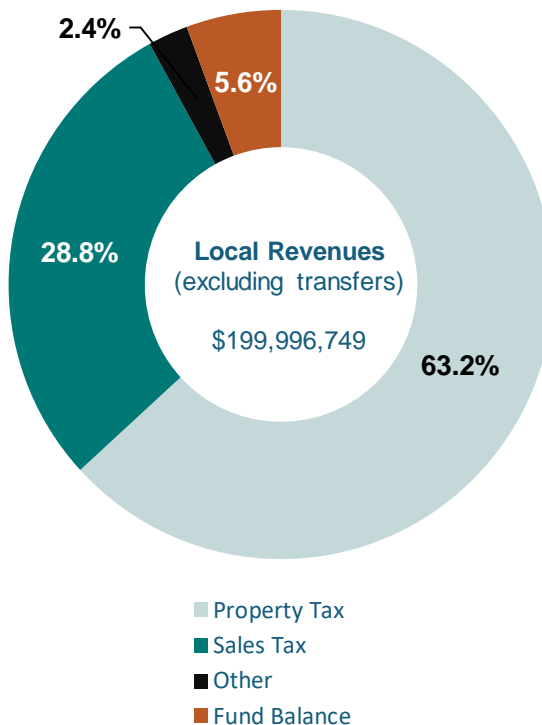
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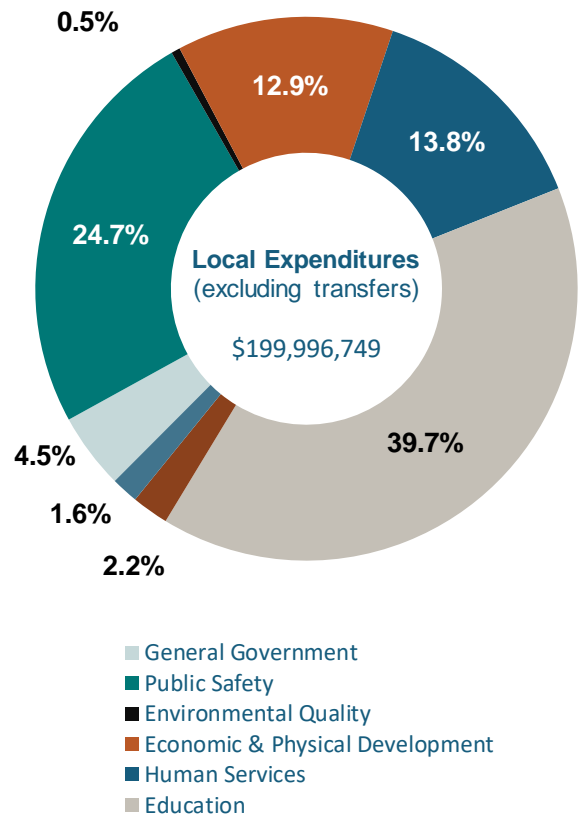
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### LOCAL REVENUES



### LOCAL EXPENDITURES



## **MAJOR CHANGES IN THE FISCAL YEAR 2025/26 BUDGET**

### **REVENUE**

#### **Property Tax**

Due to tax base growth, and conservative budgeting in prior years, property tax revenue increased \$5 million budget to budget (\$3.8 million countywide property tax, \$1.2 million fire protection service districts' property tax).

#### **Sales Tax**

Sales tax revenues increased \$1.6 million budget to budget due to overall anticipated growth of 2.9 percent.

#### **Other Taxes**

Other tax revenues (Medicaid Hold Harmless payments, Excise Taxes, and ABC Bottle Tax) increased \$100,000 budget to budget due to increased Excise Tax revenue.

#### **Federal Revenue**

Federal revenue decreased by \$336,000 driven by decreased ARPA funding.

#### **State Revenue**

State revenue increased by \$1.5 million driven by Opioid Settlement funds, Public Schools Building Repair and Renovation funds, 911 Funds, and Library and Social Services grant revenue.

#### **Permits & Fees**

Permits and fees increased by \$3.4 million driven by ambulance fees based on call volume, building permits based on continued strong building activity, water and sewer development fees based on building activity, landfill user fees based on increased tonnages and rates, and subdivision road improvement revenue.

#### **Fund Balance**

Overall General Fund fund balance appropriated increased just over \$300K, which includes \$470,000 in capital expenses funded by Social Services and Library dedicated fund balance. Total fund balance in all funds decreased by \$6.45 million driven by higher Solid Waste and Water & Sewer investments in Fiscal Year 2024/25.

### **EXPENSE**

#### **Public Safety**

##### **Sheriff**

The Sheriff's Office budget increase is primarily driven by increases in contractual services for the Road Patrol and for jail / mental health services, inflationary operating expenses, and planned compensation increases.

##### **Emergency Services**

The Emergency Services budget includes funding for scheduled vehicle replacements, increased expenses for medical supplies, and various operating increases driven by inflation. Positions and



expenses for the PORT (Post Opioid Response Team) approved during the fiscal year are also added to the budget, supported by non-local opioid settlement dollars.

### **911 Communications Center**

The budget includes funding to cover planned compensation and static overtime increases. Supplies and operations costs reduction associated with the automated dispatch having been purchased this fiscal year.

### **Other Public Safety**

Other Public Safety includes funding for outside agencies including Court Services, Conflict Resolution Center, Lake Norman Marine Commission, Civil Air Patrol, and Rescue Squads. The budget moves Rescue Squads funding from a separate Special Revenue Fund to the General Fund. As approved during Fiscal Year 2024/25, the budget funds year 2 of a 4-year plan to treat lynx on Lake Norman.

## **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. The decrease due to a planned truck replacement in the prior fiscal year.

### **Cooperative Extension**

The budget includes increased funding to support a full-time Livestock/Field Crops agent dedicated to Catawba County (versus sharing an agent with another county) and planned compensation changes. Within Catawba there are 608 farming operations on 63,530 acres of farmland, based on the 2022 census of agriculture. Market value of agricultural products sold exceeds \$93 million, of which field crops account for 33% and livestock 67%. Having a full-time agent focused on the needs within Catawba County will enhance services to the agricultural community in a positive manner.

### **Soil & Water Conservation**

The budget maintains the current funding for the Soil & Water Conservation department with planned compensation changes.

## **Economic & Physical Development**

### **Technology**

The budget increase is driven by increases in maintenance agreements, professional services agreements, a Microsoft Office 365 conversion, and planned salary and benefit changes.

### **Parks**

The budget converts part-time wages that have supported hourly employees into two new half-time FTEs, along with funding planned salary and benefit changes. Operating expenses reduced due to one-time expenses in Fiscal Year 2024/25 to update the Parks Master Plan.

## **Planning**

The budget reduces operating expenses due to a one-time expense funded in Fiscal Year 2024/25 to update the county's Unified Development Ordinance.

## **Utilities & Engineering**

The budget includes funding to replace two vehicles, a new staff engineer shared with Solid Waste, inflationary increases, and planned compensation changes.

## **Facilities**

The budget includes increases related to planned compensation changes, utilities, and maintenance / repair costs.

## **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.

## **Human Services**

### **Social Services**

The Social Services budget focuses on providing mandated services (such as child / adult protective services, foster care, public assistance eligibility) while maximizing non-local dollars. The budget increase is driven by planned compensation changes and increases in programs primarily supported by federal and state funds. The budget also includes 1.4 additional FTEs funded by grants and non-local funds.

### **Public Health**

The budget includes one new Environmental Health Specialist beginning at mid-year, funded by repurposing an existing Program Assistant position in WIC. The budget also eliminates a vacant .50 FTE Program Manager position. Other budget increases are driven by inflationary and planned compensation increases.

### **Partners Health Management**

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 \$180,000 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. The increase in Fiscal Year 2025/26 recommended funding reflects the spending down of Catawba County fund balance being held by Partners HM. The County will look to return funding to the FY24 levels once Partners has exhausted the County's available fund balance.

## **Education**

### **Current Expense**

The budget includes a 2.5 percent increase in total current expense funding to increase public schools' per pupil funding by 2.3 percent, fund overall student growth, and to fund a current expense increase for Catawba Valley Community College (CVCC). The budget also provides

\$100,000 in matching funds for the CVCC Scholars program to provide scholarships for citizens to attend CVCC.

## **Culture**

### **Library**

The budget increase is driven by staffing and operational funding related to a Digital Champions Grant approved during the current fiscal year and planned compensation changes.

### **Other Cultural**

The budget maintains current year funding levels for the SALT Block Foundation and Historical Association. The budget for the United Arts Council has been maintained at \$1 per capita, increasing in total due to increased county population. Funding for the Hickory Public Libraries is increased based on the number of county residents using the system.

## **General Government**

### **County Manager**

The budget includes planned salary and benefit changes.

### **Tax**

The budget increase is driven by increased legal services related to Property Tax Commission appeals and planned salary and benefits adjustments.

### **Elections**

The budget includes cyclical changes related to the municipal elections, funded by municipalities, and increased funding for part-time staff due to planned overlap based on pending staff retirements.

### **Human Resources**

The budget increase is based on planned compensation changes due to staffing and responsibility changes.

### **Register of Deeds**

The budget includes planned compensation changes.

### **Finance**

The budget increase is due to anticipated increases in audit-related expenses and planned compensation changes.

### **Other Government**

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

### **Contingency**

The budget maintains funding at \$250,000 for contingency and \$100,000 for special contingency.

**Debt Service**

Debt Service decreased by \$2.6 million driven by declining principal for education and public safety debt service.

**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 increase is due to software expense for a program to help staff more accurately and efficiently value property and planned compensation increases.

**Emergency Telephone System Fund**

This fund is used to account for funds received from the State 911 Board as the County's portion of the 911 Monthly Service Charge. The budget decrease is due to fluctuations in planned capital expenditures, with 911 consoles updated and automated dispatch system replacement implemented in the current fiscal year.

**Fire Service Protection Districts**

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

**Rescue Squads**

The FY24/25 Budget shifted the funds allocated to support rescue squad operations from a special revenue fund to the General Fund. While the table above shows no recommended appropriation, funds are budgeted to support the County's rescue squads in the Other Public Safety cost center.

**Stream Rehab Fund**

The budget continues to include \$75,000 in local funds to support additional StRAP projects and appropriates \$80,000 in fund balance to further efforts supported by a \$192,612 grant received during Fiscal Year 2024/25.

**Opioid Settlement Fund**

The budget continues funding for an Opioid Coordinator position, Medicated Assisted Treatment (MAT) in the jail, and a Post Opioid Response Team.

**General Capital Projects**

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

**Schools Capital**

The budget includes \$11.1 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 also includes \$12 million for Newton-Conover High School for phase II renovations. Additionally, \$3.8 million is transferred to the future debt project.

**Solid Waste Capital**

The budget includes \$2,742,000 for solid waste capital projects including continued cell construction, additional funding for the treatment and grinding processing area, improvements at the Sherrills Ford Convenience Center, and a new operator's building.

**Water & Sewer Capital**

The budget funds \$4,964,000 in locally 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, increased operational expenses driven by banking service charges related to system development fee payments, and planned compensation changes.

**SECC Water & Sewer District**

The fund is maintained with \$0 budget.

**Solid Waste Management**

The total Solid Waste Management budget decreased \$3.9M due to a \$2.9M decrease in Landfill Closure expenses, a \$1.8M reduction in planned Capital expenses, and a \$592,000 reduction in transfer to the Solid Waste Capital Fund. The budget includes 2.25 new FTEs, including two Scale Attendants and .25 of a new Engineer shared with Building Services, all of which are supported via landfill user fees.

**Fines & Forfeitures, ROD State Fees, 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 then, strategies designed to deepen tax base investment, create jobs, attract workforce and enhance the county's quality of life have yielded significant progress, including \$4.3 billion in corporate investment, the creation of more than 4,000 jobs, and 4 percent population growth.

Recognizing that the best strategic plans are living, breathing documents, the Commissioners have begun a renewed planning process referred to as Strategic Plan 2.0. This next phase builds on the Commissioners' initial successes by placing continued importance on economic development, workforce growth, and quality of life, key factors in assuring a thriving future for residents and businesses alike.

Strategic Plan 2.0 focuses on elevating and refining the Commissioners' strategies in five areas of impact: economic development, education, community planning and development, healthy and safe community, and nature and culture. Strategy development is still in progress; the Commissioners, the Manager's Office, and the Department Head team are working to establish a path forward in each area.

The Fiscal Year 2025/26 budget invests in services and infrastructure related to many of the five major focus areas of the updated strategic plan as well as general service needs. Highlights of investment include:

## Economic Development:

- The budget continues to dedicate a portion of the ¼ cent sales tax towards future economic development needs and funds economic incentive agreements as previously approved by the Board of Commissioners.

## Education:

- *Current Expense:* The budget increases current expense funding for the county's three public school systems by \$43 per pupil, resulting in 2.2 percent total increase to fund operating pressures, overall student growth, and a 2 percent increase in current expense funding to CVCC. The county's commitment to K-64 continues with putting \$100,000 towards the K64 Scholars Program to provide matching funds for scholarships.
- *Construction, Capital, and Debt:* 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 third year of a \$55 million construction plan that includes \$12.5 million towards a \$32 million new Maiden Elementary School, \$16 million for phase II renovations at Newton-Conover High School, and \$18 million towards an anticipated phased renovation at Hickory High School. The budget commits \$13.25 million to debt service for financed school projects and transfers \$3.8 million to future debt service. Additionally, the budget funds \$11.2 million in schools' annual capital needs.

## Community Planning & Development

- *Water & Sewer Infrastructure:* The budget includes just under \$5 million related to wastewater treatment plant expansion, water treatment capacity, and a water storage tank on Anderson Mountain.
- *Solid Waste:* The budget continues the multi-year plan that began in Fiscal Year 2018/19 with annual tipping fee increases 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 2025/26.

## Healthy & Safe Community:

- The budget invests in increased salaries, benefits, and extra duty pay in Public Safety to improve retention and ensure market competitiveness.
- One new Environmental Health Inspector is included, funded by repurposing a vacant WIC Program Assistant to build capacity and prepare for retirements.
- Opioid Settlement Funds are invested in the following strategies to combat the opioid crisis:
  - An Opioid Coordinator to plan, coordinate, and oversee implementation of the County's response to the opioid crisis funded by opioid settlement funds.
  - Opioid settlement funds are also budgeted for Medicated Assisted Treatment (MAT) in the jail.
  - A Post Opioid Response Team (PORT) program, also known as REACH (Resource for Addiction and Community Health). This program aims to follow up with individuals who have recently overdosed to provide support, education, and connections to resources. The program is a Community Paramedic program, implemented in collaboration with Catawba County EMS funded by opioid settlement funds.
- Additionally, the budget includes increased funding towards operating expenses and equipment replacement for Rescue Squads and increases the tax rate for seven fire service protection districts to enhance staffing and address facility and equipment needs.

## Nature & Culture

- *Parks:* The budget converts part-time wages that have supported hourly employees into two new half-time FTEs to provide administrative support and marketing assistance to the Parks.
- *Libraries & Culture:* The budget continues to reserve funds for the Newton Library Branch from Library Reinventing Surplus, consistent with the recently adopted Library strategic plan.

## Addressing County Government Needs

- The 4-year General Capital Improvement Plan includes investments in technology, economic development, public safety, and facilities including:
  - \$4.5 million in technology infrastructure improvements and server and desktop applications
  - Plans for replacement of the county's Enterprise Resource Planning system by 2030 used for Human Resources, Finance, Purchasing, and Budget since 1999; anticipated to cost \$8 to \$10 million.

- Reserves \$2.4 million towards economic development investments
- \$3.2 million to demolish the old Agricultural Resources Center (ARC) once the programs are relocated to the former CVCC East Campus Building.
- Plans for \$1 million in Parks and Library improvements.
- \$2.8 million in public safety building and equipment needs
- \$3.3 million in improvements to county buildings and campuses.

The County is able to make these investments while setting a property tax rate of \$0.3985 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.



## 4-YEAR REVENUE SUMMARY PROJECTION

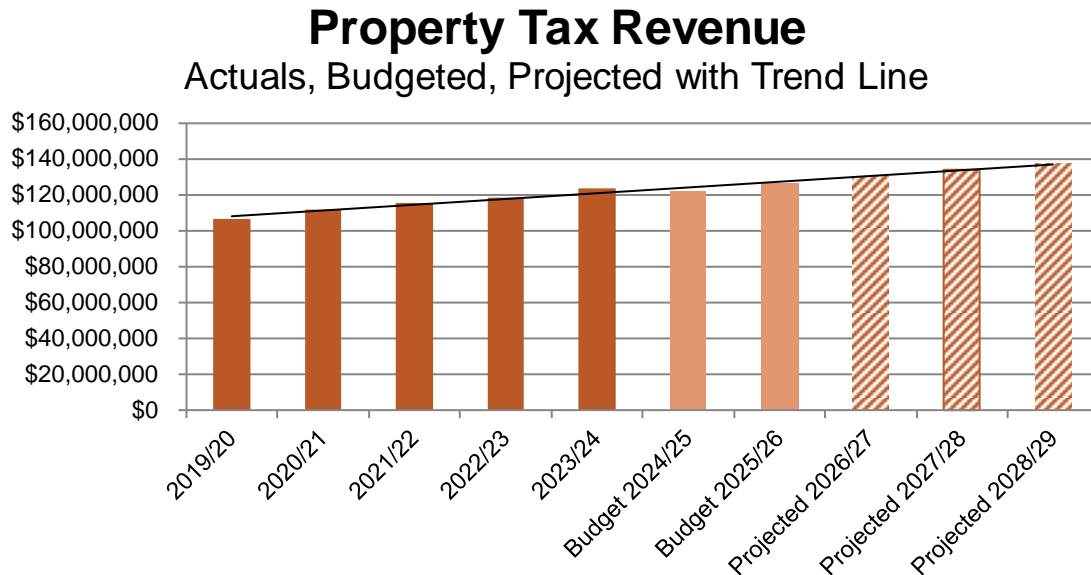
	2025/26 Adopted	2026/27 Projected	2027/28 Projected	2028/29 Projected
<b>GENERAL FUND</b>				
Property Tax	\$126,384,000	\$131,500,000	\$136,700,000	\$141,800,000
Sales Tax	46,356,000	47,990,000	49,670,000	51,410,000
Other Taxes	2,582,500	2,690,000	2,790,000	2,890,000
Federal	18,844,688	19,230,000	19,620,000	20,020,000
State	8,371,538	8,550,000	8,730,000	8,910,000
Federal & State	6,294,128	6,430,000	6,560,000	6,700,000
Local	5,697,997	5,820,000	5,940,000	6,060,000
Permits & Fees	17,179,777	17,530,000	17,890,000	18,250,000
Miscellaneous	4,049,337	4,140,000	4,230,000	4,320,000
Fund Balance	7,977,361	9,577,000	8,810,000	8,442,000
Transfers Between Funds	1,097,980	500,000	500,000	2,902,000
Other Sources	11,355,397	7,201,000	6,524,000	6,334,000
	<b>\$256,190,703</b>	<b>\$261,158,000</b>	<b>\$267,964,000</b>	<b>\$278,038,000</b>
<b>OTHER GENERAL FUND TYPES</b>				
Local	\$410,000	\$418,000	\$426,000	\$435,000
Permits & Fees	15,000	\$15,000	\$15,000	\$15,000
Miscellaneous	90,000	\$92,000	\$94,000	\$96,000
Fund Balance	742,050	\$1,072,000	\$1,075,000	\$1,076,000
Transfers Between Funds	3,550,362	\$3,331,000	\$3,431,000	\$3,534,000
Other Sources	3,103,000	\$3,227,000	\$3,356,000	\$3,490,000
	<b>\$7,910,412</b>	<b>\$8,155,000</b>	<b>\$8,397,000</b>	<b>\$8,646,000</b>
<b>SPECIAL REVENUE FUNDS</b>				
Fire Protection Service District	\$15,101,764	\$15,706,000	\$16,334,000	\$16,987,000
State	1,070,468	1,103,000	1,136,000	1,170,000
Federal & State	400,000	400,000	400,000	400,000
Local	3,000	3,000	3,000	3,000
Permits & Fees	150,000	150,000	150,000	150,000
Miscellaneous	24,000	24,000	24,000	24,000
Fund Balance	923,918	746,000	999,000	1,201,500
Transfers Between Funds	75,000	75,000	75,000	75,000
Other Sources	534,744	540,000	545,000	550,000
	<b>\$18,282,894</b>	<b>\$18,747,000</b>	<b>\$19,666,000</b>	<b>\$20,560,500</b>
<b>CAPITAL PROJECT FUNDS</b>				
Sales Tax	\$9,855,000	10,210,000	10,620,000	11,000,000
State	581,138	500,000	500,000	500,000
Local	0	16,400	16,400	0
Permits & Fees	384,347	0	0	0
Miscellaneous	73,674	\$74,000	\$74,000	\$0
Fund Balance	1,627,338	615,000	2,200,600	8,474,000
Transfers Between Funds	14,347,617	21,912,300	6,464,000	6,689,000
Other Sources	12,000,000	18,000,000	0	25,000,000
	<b>\$38,869,114</b>	<b>\$51,327,700</b>	<b>\$19,875,000</b>	<b>\$51,663,000</b>
<b>ENTERPRISE FUNDS</b>				
Sales Tax	\$1,389,000	\$1,417,000	\$1,445,000	\$1,474,000
Other Taxes	\$475,000	480,000	485,000	490,000
State	\$35,700	36,000	36,500	37,000
Local	\$3,000	3,000	3,000	3,000
Permits & Fees	\$14,404,315	15,031,000	15,486,000	15,958,000
Miscellaneous	\$136,111	136,000	136,500	137,000
Fund Balance	\$1,009,687	14,678,421	(2,253,371)	(11,771,139)
Other Sources	\$0	0	0	0
	<b>\$17,452,813</b>	<b>\$31,781,421</b>	<b>\$15,338,629</b>	<b>\$6,327,861</b>
<b>TOTAL</b>	<b>\$338,705,936</b>	<b>\$371,169,121</b>	<b>\$331,240,629</b>	<b>\$365,235,361</b>

## 4-YEAR EXPENSE SUMMARY PROJECTION

	2025/26 Adopted	2026/27 Projected	2027/28 Projected	2028/29 Projected
<b>GENERAL FUND</b>				
General Government	\$12,230,005	\$12,597,000	\$12,975,000	\$13,364,000
Public Safety	59,197,142	60,973,000	62,802,000	64,686,000
Environmental Quality	988,684	1,019,000	1,050,000	1,082,000
Economic & Physical Development	26,306,811	27,096,000	27,909,000	28,746,000
Human Services	62,460,516	64,335,000	66,265,000	68,253,000
Schools Current Expense	53,321,026	54,921,000	56,569,000	58,266,000
Libraries & Culture	4,650,514	4,791,000	4,935,000	5,083,000
Debt Service	26,769,026	22,756,000	27,883,000	29,902,000
Transfers to Other Funds	10,266,979	12,670,000	7,576,000	8,656,000
	<b>\$256,190,703</b>	<b>\$261,158,000</b>	<b>\$267,964,000</b>	<b>\$278,038,000</b>
<b>OTHER GENERAL FUND TYPES</b>				
Self Insurance Fund	\$6,756,350	\$6,959,000	\$7,168,000	\$7,383,000
Reappraisal Fund	1,064,062	1,096,000	1,129,000	1,163,000
Register of Deeds Auto. & Preserv.	90,000	100,000	100,000	100,000
	<b>\$7,910,412</b>	<b>\$8,155,000</b>	<b>\$8,397,000</b>	<b>\$8,646,000</b>
<b>SPECIAL REVENUE FUNDS</b>				
Emergency Telephone System Fund	\$441,406	\$441,000	\$441,000	\$441,000
State Unauthorized Substance Fund	15,000	15,000	15,000	15,000
Narcotics Fed Seized Justice Fund	200,000	15,000	165,000	290,000
Narcotics Fed Seized Treasury Fund	0	15,000	115,000	190,000
Hospital Reserve	500,000	500,000	500,000	500,000
Library Endowment Fund	3,000	3,000	3,000	3,000
Gretchen Peed Scholarship Fund	4,000	4,000	4,000	4,000
Stream Debris Removal Fund	155,000	155,000	155,000	155,000
Fines & Forfeitures Fund	534,744	551,000	568,000	585,000
Opioid Settlement Fund	777,980	792,000	816,000	840,500
DSS Representative Payee Fund	400,000	400,000	400,000	400,000
ROD State Fees Trust Fund	150,000	150,000	150,000	150,000
Fire Protection Service District Funds	15,101,764	15,706,000	16,334,000	16,987,000
	<b>\$18,282,894</b>	<b>\$18,747,000</b>	<b>\$19,666,000</b>	<b>\$20,560,500</b>
<b>CAPITAL PROJECT FUNDS</b>				
General Capital Projects	\$3,660,000	\$555,700	\$4,669,000	\$6,586,000
Subdivision Road Improvement	517,885	0	0	0
Schools' Capital Fund	11,178,612	11,481,000	11,792,000	12,113,000
Schools' Construction Fund	15,806,617	18,000,000	0	0
Water & Sewer Capital Fund	4,964,000	5,014,000	3,414,000	32,964,000
Solid Waste Capital	2,742,000	16,277,000	0	0
	<b>\$38,869,114</b>	<b>\$51,327,700</b>	<b>\$19,875,000</b>	<b>\$51,663,000</b>
<b>ENTERPRISE FUND</b>				
Water & Sewer	\$6,771,864	\$10,292,636	\$6,908,589	\$5,326,861
Solid Waste	10,680,949	21,488,785	8,430,040	1,001,000
	<b>\$17,452,813</b>	<b>\$31,781,421</b>	<b>\$15,338,629</b>	<b>\$6,327,861</b>
<b>TOTAL</b>	<b>\$338,705,936</b>	<b>\$371,169,121</b>	<b>\$331,240,629</b>	<b>\$365,235,361</b>

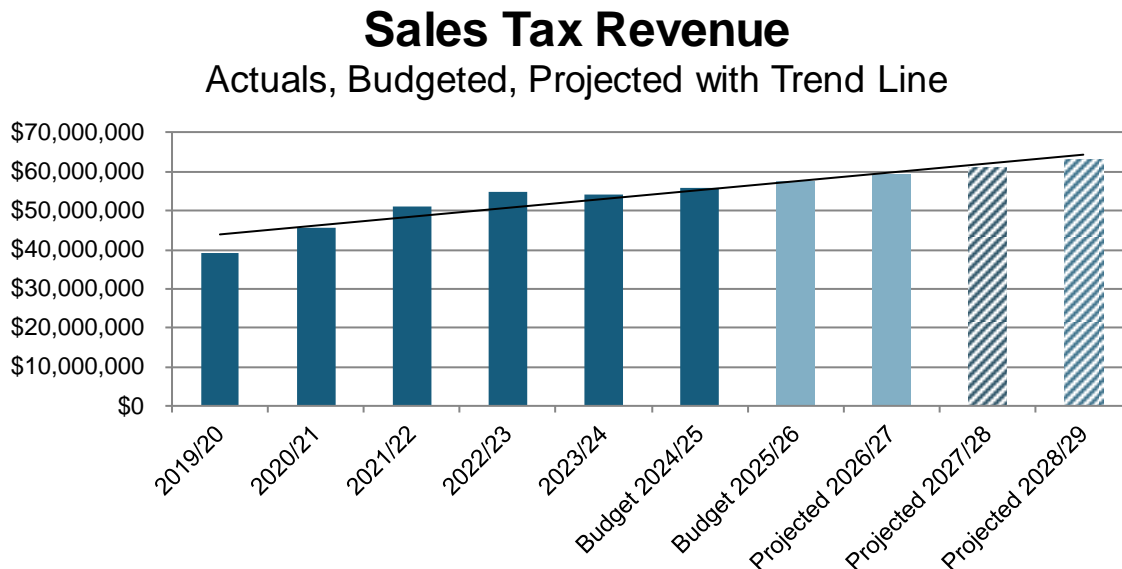
## REVENUE TRENDS

### MAJOR REVENUE SOURCES (ACTUALS & TRENDS)



#### Property Tax

A tax levied by the Board of Commissioners applicable to real and personal property. The budget maintains the County tax rate of \$0.3985 per \$100 of valuation. Fiscal Year 2025/26 budgeted property tax is \$126,384,000.

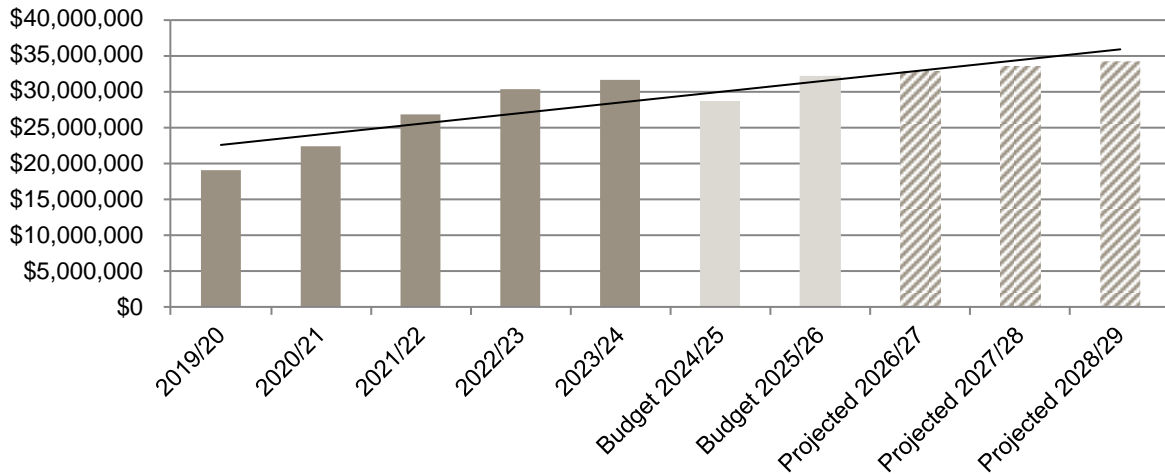


#### Sales Tax

Sales tax is levied by the County, collected by the State, and then returned to the County. Sales Tax revenue is directly related to an economy's growth or decline. Sales Tax estimates include a 3 percent increase for Fiscal Year 2025/26 compared to Fiscal Year 2024/25 budget.

## Permits & Fees Revenue

Actuals, Budgeted, Projected with Trend Line

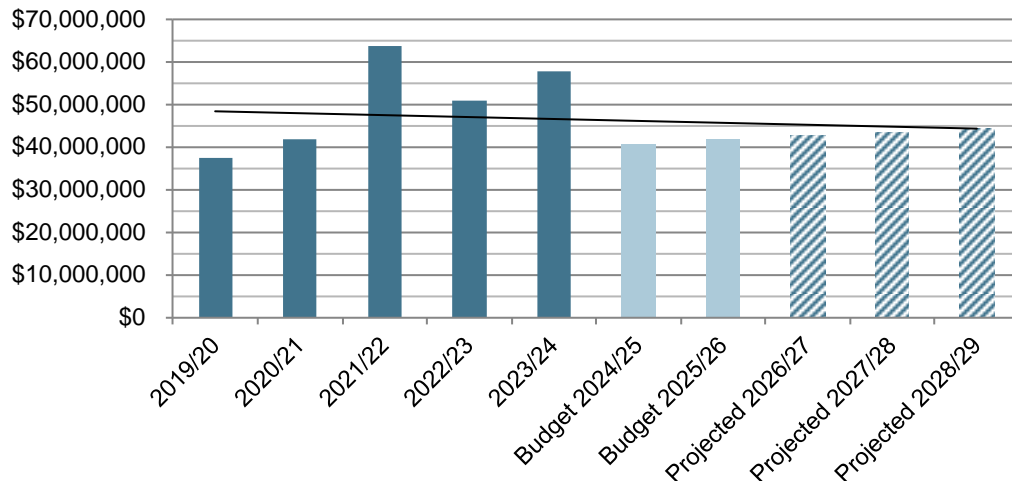


### Permits & Fees

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 Landfill User Fees (\$9,425,520), Ambulance Charges (\$7,800,000), and Building Permits (\$3,760,071).

## 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 (\$5,138,781), Foster Care / Family Preservation revenue (\$3,126,960), and Work First Block Grant funds (\$2,288,845).

# 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 \$119.7 million or 54.39 percent, as defined by the Local Government Commission (LGC), at the end of Fiscal Year 2024/25. 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 2024/25 was \$71.6 million or 33 percent. The Fiscal Year 2025/26 budget appropriates \$7.98 million in General Fund fund balance to help finance County operations and capital projects. This is just over a \$280,000 increase from the amount budgeted in Fiscal Year 2024/25. Additionally, \$742,050 in fund balance is appropriated in the General Fund-Like Funds.

General Fund (and like Funds) Available	Act. 6/30/2024	Est. 06/30/25	Appropriated FY 2025/26	Est. 06/30/26
General Fund (110)	69,462,155	69,500,000	\$7,977,361	69,000,000
Self Insurance Fund (115)	2,148,293	2,200,000	687,050	2,000,000
Register of Deeds Autom. & Preserv (160)	158,645	160,000	55,000	110,000
<b>Total</b>	<b>71,769,093</b>	<b>71,860,000</b>	<b>8,719,411</b>	<b>71,110,000</b>

## Special Revenue Funds

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

Special Revenue Fund Types Available	Act. 6/30/2024	Est. 06/30/25	Appropriated FY 2025/26	Est. 06/30/26
Emergency Telephone (202)	1,364,088	1,400,000	67,361	1,330,000
Narcotics Seized (205, 207, 208)	211,329	334,000	200,000	260,000
State Substance Abuse (206)	40,476	40,000	15,000	35,000
Library Endowment (250)	208,592	210,000	0	210,000
Gretchen Peed Scholarship (260)	55,657	58,000	0	60,000
Parks Preservation (270)	4,359	38,000	0	53,000
Stream Debris Removal (285)	106,760	100,000	80,000	20,000
Opioid Settlement Fund (293)	5,529,404	7,629,000	0	10,629,000
Fire Districts (352-369)	1,808,555	1,900,000	711,091	1,200,000
<b>Total</b>	<b>9,329,220</b>	<b>11,709,000</b>	<b>1,073,452</b>	<b>13,797,000</b>

## Capital Projects Funds

The Capital Projects Funds are used to account for financial resources supporting 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. 6/30/2024	Est. 06/30/25	Appropriated FY 2025/26	Est. 06/30/26
General Capital Projects (410)	1,756,219	1,995,000	250,000	1,745,000
Subdivision Improvement Fund (413)	630,443		59,864	
Schools' Capital Projects (420)	5,531,917	5,100,000	1,317,474	3,780,000
Schools' Construction (423)	6,291,049	6,291,000	0	6,291,000
Hospital Construction & Reserve (235)	1,322,718	1,860,000	480,000	1,415,000
<b>Total</b>	<b>15,532,346</b>	<b>15,246,000</b>	<b>2,107,338</b>	<b>13,231,000</b>

## Enterprise Funds

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

Enterprise Fund Types Available	Act. 6/30/2024	Est. 06/30/25	Appropriated FY 2025/26	Est. 06/30/26
Water & Sewer (515 & 475)	430,247	5,447,000	882,864	4,564,000
Solid Waste (525 & 485)	16,909,527	18,000,000	\$126,823	17,900,000
<b>Total</b>	<b>17,339,774</b>	<b>23,447,000</b>	<b>1,009,687</b>	<b>22,464,000</b>

# FEES UPDATES

Below are the fee changes/clarifications that are included as part of this budget. All fees are effective July 1, 2025, unless otherwise noted. The entire fee schedule is included in the appendix.

Utilities & Engineering: Building Services	Change	Proposed Fee
Express Plan Reviews	Remove	N/A
Generator (Schedule F)	Added	See Schedule H
Utilities & Engineering: Erosion and Sediment Control	Change	Proposed Fee
Stormwater Plan Review	Add new fee for sites in WS-IV watershed	\$200.00
Express Plan Review	Remove	N/A
Utilities & Engineering: MSW Landfill	Change	Proposed Fee
Municipal Solid Waste (MSW) Tipping Fees	2% or \$0.79 per ton increase	\$40.28 per ton for most (\$20.14 minimum)
Municipal Water & Wastewater Sludge	2% or \$2.36 per ton increase	Triple Fee \$120.84 per ton
Tires without proper documentation, Tires stockpiled prior to January 1, 1984,	\$15.00 increase from \$125.00	\$140.00
Dead Animals	Increased animals over 280 lbs. by 2%.	\$5.00 per animal under 280 lbs. / \$40.28 per ton for animals over 280 lbs.
Emergency Services: Animal Services	Change	Proposed Fee
Animal Collar	New Fee	\$5.00
Animal Leash	New Fee	\$10.00
Planning	Change	Proposed Fee
Small Area Plans	Removed	N/A
Street Signs (New Development per sign)	\$100.00 increase, based on direct costs	\$200.00
Parks	Change	Proposed Fee
Additional Charge Applied to Parks Fees for Non-County Residents	Removed	N/A
Library	Change	Proposed Fee
Fax Service	Remove. Service offered digitally.	N/A
Cooperative Extension	Change	Proposed Fee
4-H Project Guidebooks	Increase minimum from \$2 to \$5.	\$5 to \$10, depending on book
T-Shirts (4-H)	Changing cost from \$10-17 to \$15	\$15
Master Gardener Course Fee	Separating out from other courses	\$100
Local Foods Cooking Classes	Separating out from other courses	\$15

Educational Workshops	Separating out from other courses	Varies, depending on workshop
Farm-City Banquet Tickets	Adding fee not previously designated	\$25
Safe Plates Certification Course and Test	Increasing cost of course and test/retest	\$140 for course; \$60.00 for test / retest
<b>Public Health</b>	<b>Change</b>	<b>Proposed Fee</b>
QuantiFERON TB Gold Plus (IGRA)	Adding test	\$69.00
COVID-19 (Pfizer)	Adding Vaccine	Cost of vaccine + \$22.00
Dtap (Cobo)	Adding Vaccine	Cost of vaccine + \$22.00
HIB-PRP-OMP (Hemophilus b)	Adding Vaccine	Cost of vaccine + \$22.00
Japanese Encephalitis	Adding Vaccine	Cost of vaccine + \$22.00
Meningitis	Adding Vaccine	Cost of vaccine + \$22.00
Meningitis B	Adding Vaccine	Cost of vaccine + \$22.00
MMRV	Adding Vaccine	Cost of vaccine + \$22.00
Monkey Pox (Jynneos)	Adding Vaccine	Cost of vaccine + \$22.00
Pevnar-13	Adding Vaccine	Cost of vaccine + \$22.00
Pevnar-20	Adding Vaccine	Cost of vaccine + \$22.00
Polio (IPV)	Adding Vaccine	Cost of vaccine + \$22.00
Polio (IPOL)	Removed	N/A
Rabies, pre/post-exposure (Rabivert)	Removed	N/A
Rotavirus (Rotarix)	Adding Vaccine	Cost of vaccine + \$22.00
RSV	Adding Vaccine	Cost of vaccine + \$22.00
Cost of vaccine + \$22.00	Adding Vaccine	Cost of vaccine + \$22.00
Td (Tetanusatun, Toxoid Diphtheria)	Updated	Cost of vaccine + \$22.00
Tetanus, Diphtheria, and Pertussis (TdaP)	Removed	N/A
Zostavax	Removed	N/A
FSH	Added Fee	\$20.00
Hemoglobin A1c	Added Fee	\$15.00
LH	Added Fee	\$11.00
Prolactin	Added Fee	\$25.00
TSH	Added Fee	\$11.00
Urine Dipstick	Added Fee	\$7.00



Urine Pregnancy Test	Added Fee	\$10.00
Re-trip and re-design of Improvement Permit, Authorization to Construct, or Well Permit	Replaced with new all-encompassing fee	N/A
Re-trip	Replaced with new all-encompassing fee	N/A
Temporary Permit for Tattoo Artist for Convention (valid for 7 days)	Added Fee	\$150.00
Ownership Change/Preliminary Walk-Through Fee	Replaced with new all-encompassing fee	N/A
Any site visits not listed above (Re-trip/re-design for Improvement permit, Authorization to Construct, Well Permit, and/or Well Variance; Re-trip for Swimming Pool Permitting, Review of Permitted Establishments for Ownership Change, Commissary Change, Walk-Through	New all-encompassing fee	\$75.00
Depression Screening	Added Fee	\$6.40

# PERSONNEL SUMMARY

The Fiscal Year 2025/26 Budget includes a total of 1,229.95 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 2025/26 budget includes 9.90 additional FTEs than the adopted Fiscal Year 2024/25 budget, including 6.00 FTEs added during Fiscal Year 2024/25.

New and increased FTEs included with the Fiscal Year 2025/26 Budget are as follows:

Position	Department	Total FTEs	Funding Source
Scale Attendant	Solid Waste	2.00	User Fees
Staff Engineer	U&E/Solid Waste	1.00	Local & User Fees
Sr. Accountant	Finance	(1.00)	Local
Community Engagement Specialist	Parks	0.50	Local
Administrative Assistant II	Parks	0.50	Local
Program Manager	Public Health	(0.50)	Local
DSS - Increased Hours Existing Positions	Social Services	1.40	Grant Funds
Total Recommended FTE Changes		3.90	

Positions added by Board of Commissioners' action during Fiscal Year 2024/25 are as follows:

Position	Department	Total FTEs	Funding Source
Library Digital Navigator	Library	2.00	Grant Funds
PORT Paramedics	Emergency Services	4.00	Opioid Funds
Total Fiscal Year 2024/25 Added FTEs		6.00	

## FULL TIME EQUIVALENTS BY DEPARTMENT

	2023/24 Actual	2024/25 Current	2025/26 Requested	2025/26 Adopted
<b>General Government</b>				
County Manager				
Permanent	11.00	12.00	12.00	12.00
Hourly	0.31	0.31	0.29	0.29
Human Resources				
Permanent	11.00	11.00	11.00	11.00
Hourly	0.29	0.13	0.14	0.14
Tax Department				
Permanent	17.00	17.00	20.00	17.00
Hourly	0.00	0.00	0.00	0.00
Board of Elections				
Permanent	4.00	4.00	4.00	4.00
Hourly	1.11	1.30	1.76	1.76
Register of Deeds				
Permanent	10.00	10.00	11.00	10.00
Hourly	0.48	0.48	0.95	0.68
Finance				
Permanent	17.00	17.00	17.00	16.00
Hourly	0.71	0.85	0.82	0.82
<b>Total General Government</b>				
<b>Permanent</b>	<b>70.00</b>	<b>71.00</b>	<b>75.00</b>	<b>70.00</b>
<b>Hourly</b>	<b>2.90</b>	<b>3.07</b>	<b>3.96</b>	<b>3.69</b>
<b>Public Safety</b>				
Sheriff's Office				
Permanent	256.00	261.00	263.00	261.00
Hourly	6.72	7.08	8.12	7.59
Emergency Services				
Permanent	144.00	148.00	152.00	152.00
Hourly	11.20	12.21	12.40	12.40
Communications Center				
Permanent	33.00	33.00	33.00	33.00
Hourly	1.08	2.38	1.86	1.86
<b>Total Public Safety</b>				
<b>Permanent</b>	<b>433.00</b>	<b>442.00</b>	<b>448.00</b>	<b>446.00</b>
<b>Hourly</b>	<b>19.00</b>	<b>21.67</b>	<b>22.38</b>	<b>21.85</b>

	2023/24 Actual	2024/25 Current	2025/26 Requested	2025/26 Adopted
<b>Environmental Quality</b>				
Cooperative Extension				
Permanent	2.00	2.00	2.00	2.00
Hourly	1.05	1.16	1.16	1.16
Soil & Water Conservation				
Permanent	2.60	2.60	2.60	2.60
Hourly	0.00	0.00	0.00	0.00
<b>Total Environmental Quality</b>				
<b>Permanent</b>	<b>4.60</b>	<b>4.60</b>	<b>4.60</b>	<b>4.60</b>
<b>Hourly</b>	<b>1.05</b>	<b>1.16</b>	<b>1.16</b>	<b>1.16</b>
<b>Economic &amp; Physical Development</b>				
Technology				
Permanent	34.00	34.00	34.00	34.00
Hourly	0.41	0.43	0.57	0.57
Planning				
Permanent	6.00	6.00	6.00	6.00
Hourly	0.00	0.00	0.00	0.00
Parks				
Permanent	14.00	14.00	15.50	15.00
Hourly	2.71	3.56	6.83	5.46
Utilities & Engineering				
Permanent	35.15	35.15	35.90	35.90
Hourly	0.64	0.87	1.96	1.42
Facilities				
Permanent	18.00	18.00	18.00	18.00
Hourly	0.40	0.40	0.40	0.40
<b>Total Economic &amp; Physical Development</b>				
<b>Permanent</b>	<b>107.15</b>	<b>107.15</b>	<b>109.40</b>	<b>108.90</b>
<b>Hourly</b>	<b>4.16</b>	<b>5.26</b>	<b>9.76</b>	<b>7.85</b>
<b>Human Services</b>				
Social Services				
Permanent	395.40	398.65	400.05	400.05
Hourly	7.97	8.46	9.94	9.94
Public Health				
Permanent	117.00	119.50	120.50	119.00
Hourly	4.46	7.02	5.18	5.18
<b>Total Human Services</b>				
<b>Permanent</b>	<b>512.40</b>	<b>518.15</b>	<b>520.55</b>	<b>519.05</b>
<b>Hourly</b>	<b>12.43</b>	<b>15.48</b>	<b>15.12</b>	<b>15.12</b>

	2023/24 Actual	2024/25 Current	2025/26 Requested	2025/26 Adopted
<b>Culture</b>				
Library				
Permanent	35.80	36.30	38.30	38.30
Hourly	2.30	1.76	2.08	2.08
<b>Total Culture</b>				
<b>Permanent</b>	<b>35.80</b>	<b>36.30</b>	<b>38.30</b>	<b>38.30</b>
<b>Hourly</b>	<b>2.30</b>	<b>1.76</b>	<b>2.08</b>	<b>2.08</b>
<b>Other Funds</b>				
Emergency Telephone System Fund				
Permanent	0.00	0.00	0.00	0.00
Hourly	0.00	0.00	0.00	0.00
Reappraisal Fund				
Permanent	10.00	10.00	11.00	10.00
Hourly	0.00	0.00	0.00	0.00
Solid Waste Management				
Permanent	29.85	29.85	32.10	32.10
Hourly	0.10	0.29	0.29	0.29
Water & Sewer				
Permanent	1.00	1.00	1.00	1.00
Hourly	0.20	0.20	1.44	1.44
<b>Total Other Funds</b>				
<b>Permanent</b>	<b>40.85</b>	<b>40.85</b>	<b>44.10</b>	<b>43.10</b>
<b>Hourly</b>	<b>0.30</b>	<b>0.49</b>	<b>1.73</b>	<b>1.73</b>
<b>GRAND TOTAL</b>				
<b>Permanent</b>	<b>1,203.80</b>	<b>1,220.05</b>	<b>1,239.95</b>	<b>1,229.95</b>
<b>Hourly</b>	<b>42.14</b>	<b>48.89</b>	<b>56.19</b>	<b>53.48</b>