

BUDGET ORDINANCE

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

SECTION I

Budget Adoption, 2025/26

The following budget with anticipated fund revenues of \$338,705,936 and departmental expenditures of \$338,705,936 is hereby adopted in accordance with Chapter 159 of the North Carolina General Statutes by the County of Catawba for the fiscal year beginning July 1, 2025, and ending June 30, 2026, and the same is adopted by fund and function as follows:

GENERAL FUND & GENERAL FUND LIKE FUNDS				
REVENUES BY TYPE				
Revenue Type	General	Self-Insurance	Reappraisal	ROD Auto. & Preserv.
Property Tax	\$126,384,000	\$0	\$0	\$0
Sales Tax	46,356,000	0	0	0
Other Taxes	2,582,500	0	0	0
Federal	18,844,688	0	0	0
State	8,371,538	0	0	0
Federal & State	6,294,128	0	0	0
Local	5,697,997	410,000	0	0
Permits & Fees	17,179,777	15,000	0	0
Miscellaneous	4,049,337	0	0	90,000
Fund Balance	7,977,361	687,050	55,000	0
Transfers from Other Funds	1,097,980	2,541,300	1,009,062	0
Other Sources	11,355,397	3,103,000	0	0
Total Revenues	\$256,190,703	\$6,756,350	\$1,064,062	\$90,000
EXPENSES BY FUNCTION				
Function	General	Self-Insurance	Reappraisal	ROD Auto. & Preserv.
General Government	\$12,230,005	\$6,756,350	\$1,064,062	\$90,000
Public Safety	59,197,142	0	0	0
Environmental Quality	988,684	0	0	0
Economic & Physical Development	26,306,811	0	0	0
Human Services	62,460,516	0	0	0
Education	53,321,026	0	0	0
Libraries & Culture	4,650,514	0	0	0
Debt Service	26,769,026	0	0	0
Transfers to Other Funds	10,266,979	0	0	0
Total Expenses	\$256,190,703	\$6,756,350	\$1,064,062	\$90,000
GENERAL FUND & GENERAL FUND LIKE FUNDS				

SPECIAL REVENUE FUNDS				
REVENUES BY TYPE				
Revenue Type	Emergency Telephone	State Unauth. SA	Federally Seized Justice	Opioid Settlement
State	\$374,045	\$0	\$0	\$777,980
Fund Balance	67,361	15,000	200,000	0
Total Revenues	\$441,406	\$15,000	\$200,000	\$777,980
EXPENSES BY FUNCTION				
Function	Emergency Telephone	State Unauth. SA	Federally Seized Justice	Opioid Settlement
Public Safety	\$441,406	\$15,000	\$200,000	\$777,980
Total Expenses	\$441,406	\$15,000	\$200,000	\$777,980
REVENUES BY TYPE				
Revenue Type	Hospital Reserve Fund	Library Endowment	Gretchen Peed Scholarship	Stream Rehab
Local	\$0	\$3,000	\$0	\$0
Miscellaneous	5,000	0	4,000	0
Transfers from Other Funds	0	0	0	75,000
Fund Balance	495,000	0	0	80,000
Total Revenues	\$500,000	\$3,000	\$4,000	\$155,000
EXPENSES BY FUNCTION				
Function	Hospital Reserve Fund	Library Endowment	Gretchen Peed Scholarship	Stream Rehab
Human Services	\$0	\$0	\$4,000	\$0
Libraries & Culture	0	3,000	0	0
Environmental Quality	0	0	0	155,000
Transfers to Other Funds	500,000	0	0	0
Total Expenses	\$500,000	\$3,000	\$4,000	\$155,000
REVENUES BY TYPE				
Revenue Type	DSS Repr. Payee	Register of Deeds Fund	Fines & Forfeitures	
Federal & State	\$400,000	\$0	\$0	
Permits & Fees	0	150,000	0	
Other Sources	0	0	534,744	
Total Revenues	\$400,000	\$150,000	\$534,744	
EXPENSES BY FUNCTION				
Function	DSS Repr. Payee	Register of Deeds Fund	Fines & Forfeitures	
General Government	\$0	\$150,000	\$0	
Human Services	400,000	\$0	\$0	
Education	0	0	534,744	
Total Expenses	\$400,000	\$150,000	\$534,744	
SPECIAL REVENUE FUNDS				

SPECIAL REVENUE FUNDS - FIRE SERVICE PROTECTION DISTRICTS				
REVENUES BY TYPE				
Revenue Type	Bandys	Catawba	Claremont	Conover
Property Tax - Fire Tax	\$1,346,473	\$417,575	\$705,058	\$183,518
Fund Balance	110,000	0	0	194,041
Total Revenues	\$1,456,473	\$417,575	\$705,058	\$377,559
EXPENSES BY FUNCTION				
Function	Bandys	Catawba	Claremont	Conover
Public Safety	\$1,456,473	\$417,575	\$705,058	\$377,559
Total Expenses	\$1,456,473	\$417,575	\$705,058	\$377,559
REVENUES BY TYPE				
Revenue Type	Cooksville	Hickory	Longview	Maiden
Property Tax - Fire Tax	\$208,814	\$877,619	\$68,230	\$558,940
Fund Balance	0	43,043	0	0
Total Revenues	\$208,814	\$920,662	\$68,230	\$558,940
EXPENSES BY FUNCTION				
Function	Cooksville	Hickory	Longview	Maiden
Public Safety	\$208,814	\$920,662	\$68,230	\$558,940
Total Expenses	\$208,814	\$920,662	\$68,230	\$558,940
REVENUES BY TYPE				
Revenue Type	Mt. View	Newton	Oxford	Propst
Property Tax - Fire Tax	\$1,108,290	\$1,056,051	\$528,003	\$405,057
Fund Balance	31,957	0	0	0
Total Revenues	\$1,140,247	\$1,056,051	\$528,003	\$405,057
EXPENSES BY FUNCTION				
Function	Mt. View	Newton	Oxford	Propst
Public Safety	\$1,140,247	\$1,056,051	\$528,003	\$405,057
Total Expenses	\$1,140,247	\$1,056,051	\$528,003	\$405,057
REVENUES BY TYPE				
Revenue Type	Sherrills Ford	St. Stephens		
Property Tax - Fire Tax	\$4,966,632	\$1,960,413		
Fund Balance	191,600	140,450		
Total Revenues	\$5,158,232	\$2,100,863		
EXPENSES BY FUNCTION				
Function	Sherrills Ford	St. Stephens		
Public Safety	\$5,158,232	\$2,100,863		
Total Expenses	\$5,158,232	\$2,100,863		
SPECIAL REVENUE FUNDS - FIRE SERVICE PROTECTION DISTRICTS				

CAPITAL FUNDS				
REVENUES BY TYPE				
Revenue Type	General Capital	Road Improvement	Schools' Capital	Schools' Construction
Sales Tax	\$575,000	\$0	\$9,280,000	\$0
State	\$0	\$0	\$581,138	\$0
Local	0	0	0	0
Permits & Fees	0	384,347	0	0
Miscellaneous	0	73,674	0	0
Fund Balance	250,000	59,864	1,317,474	0
Transfers Between Funds	2,835,000	0	0	3,806,617
Other Sources	0	0	0	12,000,000
Total Revenues	\$3,660,000	\$517,885	\$11,178,612	\$15,806,617
EXPENSES BY FUNCTION				
Function	General Capital	Road Improvement	Schools' Capital	Schools' Construction
General Government	\$0	\$0	\$0	\$0
Public Safety	\$715,000	\$0	\$0	\$0
Economic & Physical Development	\$2,475,000	\$517,885	\$0	\$0
Human Services	\$320,000	\$0	\$0	\$0
Education	\$0	\$0	\$11,178,612	\$15,806,617
Libraries & Culture	\$150,000	\$0	\$0	\$0
Total Expenses	\$3,660,000	\$517,885	\$11,178,612	\$15,806,617
REVENUES BY TYPE				
Revenue Type	SECC Capital	Water & Sewer Capital	Solid Waste Capital	
Transfers Between Funds	0	4,964,000	2,742,000	
Total Revenues	\$0	\$4,964,000	\$2,742,000	
EXPENSES BY FUNCTION				
Function	SECC Capital	Water & Sewer Capital	Solid Waste Capital	
Economic & Physical Development	\$0	\$4,964,000	\$2,742,000	
Total Expenses	\$0	\$4,964,000	\$2,742,000	
CAPITAL FUNDS				
ENTERPRISE FUNDS				
REVENUES BY TYPE				
Revenue Type	SECC Operating	Water & Sewer Operating	Solid Waste Management	
Sales Tax	\$0	\$1,389,000	\$0	
Other Taxes	0	0	475,000	
State	0	0	35,700	
Local	0	0	3,000	
Permits & Fees	0	4,500,000	9,904,315	
Miscellaneous	0	0	136,111	
Fund Balance	0	882,864	126,823	
Total Revenues	\$0	\$6,771,864	\$10,680,949	
EXPENSES BY FUNCTION				
Function	SECC Operating	Water & Sewer Operating	Solid Waste Management	
Economic & Physical Development	\$0	\$6,771,864	\$10,680,949	
Total Expenses	\$0	\$6,771,864	\$10,680,949	
ENTERPRISE FUNDS				

Appropriations within each fund and function are under the purview of specific departments or the County Manager. The following procedures, controls, and authorities shall apply to transfers and adjustments within the budget except for the budgets of the Reinventing Departments as shown in Section II.

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

SECTION II

Amendment to Procedures, Controls, and Authorities for Reinventing Departments

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

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

SECTION III

Tax Levy Rate

A tax rate of \$0.3985 per \$100 of assessed valuation is hereby levied for Fiscal Year 2025/26, all of which is levied in the General Fund. No discounts will be allowed for early payment of taxes.

The following rates are levied for fire protection service districts:

Fire Protection Service District	<u>Levied Tax Rate Per \$100 Valuation</u>
Bandys Fire	\$0.1000
Catawba Rural Fire	\$0.1170
Claremont Rural Fire	\$0.1300
Conover Rural Fire	\$0.1000
Cooksville Fire	\$0.0710
Hickory Rural Fire	\$0.1250
Longview Rural Fire	\$0.1000
Maiden Rural Fire	\$0.0883
Mt. View Fire	\$0.0855
Newton Rural Fire	\$0.1110
Oxford Fire	\$0.0610
Propst Fire	\$0.0620
Sherrills Ford Fire	\$0.0990
St. Stephens Fire	\$0.1240

SECTION IV

Hospital Fund

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

SECTION V

Schools' Current Expense

The allocation of general revenues for the schools' current expense per school system is \$2,146 per pupil based on the average daily membership of K-12, \$66 per pupil of which is budgeted in support of schools cooperating on the following inter-school system programs--Catawba County Bus Garage, HCAM Core Academy, Conover School for Exceptional Children, therapeutic day treatment, and Community Schools.

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

SECTION VI

Southeastern Catawba County (SECC) Water and Sewer District

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

SECTION VII

Capital Projects, Grants, and Economic Development Incentive Contracts

Project Managers will be designated on a project-by-project basis for all County construction projects and the procedures set forth in Chapter 8 of the Catawba County Code of Ordinances shall be used to coordinate the efforts of all parties involved in a project. Any changes in the cost estimate, as a result of bids or otherwise, shall be reported by the Project Manager, along with

his or her recommendation of approval to the Board of Commissioners. When compiled and approved by user agencies, all projects must conform to the Catawba County Design and Construction Specifications.

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

The General Capital Projects Fund, the Hospital Construction Fund, the Water and Sewer Fund, SECC Water and Sewer District Fund, the School Capital Outlay Fund, the School Bond Capital Projects Fund, the Schools' Construction Fund, the Fire Districts Funds, and the Community Development Fund are hereby authorized. Appropriations made for the specific projects or grants in these funds are hereby appropriated until the project is completed. Balances remaining as of June 30, 2025, in previously appropriated water and sewer capital projects located within the SECC Water and Sewer District Service Area are hereby authorized to be transferred to the district fund.

Any grant, capital project budget, or economic development incentive contract previously appropriated in any fund, the balance of any anticipated, but not received, revenues and any unexpended appropriations remaining on June 30, 2025, shall be reauthorized in the Fiscal Year 2025/26 budget unless a specific new budget has been prepared.

SECTION VIII

Emergency Approvals, Schools

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

SECTION IX

Annual Financial Reports

All agencies receiving County funding are required to submit an audit report by December 31, 2025. Approved payments may be delayed pending receipt of this financial information.

SECTION X

Fees and Licenses

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

SECTION XI

Per Diem Pay

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

Per Diem Pay	
Board	Pay
Alcoholic Beverage Control Board	Chair, \$75 per meeting; Members, \$50 per meeting
Board of Adjustment	Chair, \$50 per meeting; Members, \$35 per meeting
Board of Commissioners	Chair, \$1,522 per month; Members, \$1,277 per month; In-County Travel Allowance, \$350 per month
Board of Elections	Chair, \$75 per meeting; Members, \$50 per meeting; \$100 for Election Day
Equalization & Review Board	Chair, \$50 per meeting; Members, \$35 per meeting
Jury Commission	Chair, \$50 per meeting; Members, \$35 per meeting
Library Board	Chair, \$50 per meeting; Members, \$35 per meeting
Planning Board	Chair, \$50 per meeting; Members, \$35 per meeting
Public Health Board	Chair, \$50 per meeting; Members, \$35 per meeting
Social Services Board	Chair, \$50 per meeting; Members, \$35 per meeting
Subdivision Review Board	Chair, \$50 per meeting; Members, \$35 per meeting

SECTION XII

Personnel

- A. Salaries – Salaries for Fiscal Year 2025/26 are based on the Fiscal Year 2025/26 pay plan for Catawba County that is adopted as a part of this budget and is effective July 1, 2025. The budget includes a 3 percent pay plan adjustment for all employees and additional adjustments for targeted positions based on market. Funds are included for a 2.5 percent performance pay increase for employees who satisfy performance expectations as reflected in employees' annual performance evaluations and an additional \$500 added to base for top performers as identified by employees' department heads.
- B. Performance Awards – Funds are allocated in the budget to provide one-time lump sum performance awards to recognize exceptional performance at the discretion of the County Manager.
- C. Reclassifications/Pay Inequities – Funds are allocated in the budget to maintain equity between similar positions within the organization and to ensure market competitiveness within the County's recruiting area.
- D. Travel Allowance – The travel allowance rate will be according to the IRS reimbursement rate.
- E. Special Payment – Positions that require specialized skills may be compensated by a special payment. This payment will only occur while the employee is serving in that

capacity. This special payment is not considered a part of the annual base pay for classification. The amount of special payment is to be approved by the County Manager upon a recommendation by the Human Resources Director.

SECTION XIII

Budget Policy for State and Federal Fund Decreases

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

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

SECTION XIV

Reappraisal Fund

In accordance with the provisions of G.S. 153A-150, an appropriation of \$1,009,062 will be made from the General Fund to the Reappraisal Fund for the purpose of providing funds for the next reappraisal.

SECTION XV

Opioid Settlement Fund

Catawba County has joined national settlement agreements with companies engaged in the manufacturing, distribution, and dispensing of opioids. Catawba County has received Opioid Settlement Funds pursuant to these national settlement agreements and deposited the Opioid Settlement Funds in a separate special revenue fund as required by section D of the MOA and in alignment with section E.6 of the NC MOA, the Fiscal Year 2025/26 budget appropriates \$777,980 in Opioid Settlement funds as follows:

- A. \$163,936 to employ an Opioid / Substance Use Disorder Program Coordinator Position and provide related operating expenses to explore /oversee / implement the County's collaborative strategic planning efforts related to Opioid / Substance Use Disorder, and criminal justice diversion programs (part of duties will be to work with Drug Court and Veterans Court).
- B. \$180,000 to provide medically assisted treatment for this purpose and associated therapy for inmates in the Catawba County Detention Center.
- C. \$434,044 to fund PORT, a post-overdose response team (PORT) follow-up program that allows Community Paramedics to visit a person who experienced an overdose within 24-72 hours of the incident. PORTs provide support, education, and access to evidence-based treatment such as medication for opioid use disorder and other life-saving resources.

SECTION XVI

Fiscal Control Act

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

- A. As provided by G.S. 159-25 (b), the Board has authorized dual signatures for each check or draft that is made on County funds. The signatures of the County Manager, Chief Financial Officer, Assistant County Manager, and Assistant Chief Financial Officer shall be authorized signatures of the County.
- B. Operating funds encumbered on the financial records of the County as of June 30, 2025, are hereby re-appropriated to this budget.
- C. The Board authorizes the appropriation of all Fund Balances earned by the Reinventing Departments as determined by the County Manager and as a result of the County's annual audit of June 30, 2025.
- D. The Board authorizes the appropriation of all remaining balances of approved economic development incentive contracts as determined by the County Manager and as a result of the County's annual audit of June 30, 2025.
- E. The Board also authorizes (as is the practice) one principal account as depository for all funds received by the Chief Financial Officer from any source. Current accounting techniques shall be used to assure that all funds will be properly accounted for in the financial records of the County.

SECTION XVII

Authorization to Contract

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

SECTION XVIII

Authorization to Award and Reject Bids

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

SECTION XIV

Micro-purchase Threshold

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

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


The self-certification made herein shall be effective as of the effective date of this ordinance and shall be applicable until June 30, 2026, but shall not be applicable to Federal financial assistance awards issued prior to November 12, 2020, including financial assistance awards issued prior to that date under the Coronavirus Aid, Relief, and Economic Support (CARES) Act of 2020 (Pub. L. 116-136).

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

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

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

This ordinance is adopted this 2nd day of June 2025.

A handwritten signature in black ink, appearing to read "C. Randall Isenhower". The script is cursive and fluid.

C. Randall Isenhower, Chair

A handwritten signature in black ink, appearing to read "Mary S. Furtado". The script is cursive and fluid.

Mary S. Furtado, County Manager