

Board of Commissioners Changes to the Manager's Recommended Budget

June 2, 2025

To the Catawba County Board of Commissioners and Citizens:

I am pleased to present to you the proposed budget for adoption. On May 12, 2025, I presented my recommended budget. Budget hearings were held on May 21, 2025, with a public hearing and wrap-up session occurring on May 22, 2025. During deliberations the Board made changes to the budget as follows:

- Newton Rural Fire District's tax rate was set at \$0.1110 (versus increasing to the recommended tax rate of \$0.1210), reducing the total budget by \$94,861.
- Funding for Newton-Conover High School Phase II was reduced from \$16 million to \$12 million, reducing the total budget by \$4 million.
- Funding for Chromebook Replacements was eliminated, reducing the General Fund budget by \$1.1 million and the total budget by \$2.2 million due to a transfer to the Schools' Capital Projects Fund where the funds would have been spent.

In addition to the above changes, after the public hearing staff received notification that the total funding approved by the NC 911 Board for Fiscal Year 2025/26 was \$81,557 more than originally anticipated. This revenue is added to the budget and fund balance appropriated in the 911 Fund is reduced accordingly.

After incorporation of the above changes, the final General Fund budget is \$256,190,703, and the total budget is \$338,705,936.

Sincerely,



Mary Furtado
County Manager

Changes to FY25-26 Recommended Budget

- Fire Service Protection Districts:
 - Increase Newton's rate to \$0.1110 instead of \$0.1210
- \$4M reduction to Newton-Conover High School Phase II
- Eliminate \$1.1M Chromebook Replacement Funding
- \$81,557 increase in State 911 funds / reduction in fund balance applied based on final state funding



Final FY25-26 Budget



- Property tax rate: 39.85 cents per \$100 valuation
- Total Budget: \$338,705,936 (+5.0% from FY25)
- Total General Fund Budget: \$256,190,703 (+2.7% from FY 25)
- Staff: 1,229.95 full-time equivalents (+9.9 positions; 0.82%)







Message from the County Manager

May 12, 2025

To the Catawba County Board of Commissioners and Citizens:

I am pleased to present to you the recommended Catawba County budget for Fiscal Year 2025/26 in the amount of \$345,000,797, which maintains a property tax rate of \$0.3985 per \$100 of valuation (the 8th lowest tax rate in North Carolina) and reflects a 6.9 percent increase in the total budget. This increase is driven by County-wide student enrollment growth, planned investments in industrial park development (both near- and long-term) and associated supporting infrastructure, and schools' facility needs.

The General Fund budget totals \$257,290,703, a 3.2 percent increase over the current year. This budget advances the Commissioners' strategic plan objectives through maintaining core services in a growing community. The budget supports education through increasing funding to schools operating expenses and capital projects, while plans to address long-term school facility needs are developed in collaboration with the County's three school systems. The budget also invests in competitive compensation for County staff, the foundation of our operational excellence that supports the strong programs and services our citizens have come to expect.

The budget is balanced and prepared in accordance with the Local Government Budget and Fiscal Control Act and Generally Accepted Accounting Principles and is aligned with the priorities of and direction given by the Board of Commissioners.

In addition to this budget message, the Budget Presentation and Budget Highlights sections provide a more detailed executive summary of the coming year's financial plan. Details on each department's budget, school capital and current expense funding, long-term capital improvement plans, and other future looking data and analysis are also included.

Sincerely,

Mary Furtado
County Manager





catawba county

MAKING. LIVING. BETTER.

FY 2025-26 Recommended Budget

County Manager Mary Furtado

May 12, 2025

FY 2025-26 Budget: The Bottom Line

- Property tax rate: 39.85 cents per \$100 valuation
- Total Budget: \$345,000,797 (+6.9% from FY25)
- Total General Fund Budget: \$257,290,703 (+3.2% from FY 25)
- Staff: 1,229.95 full-time equivalents (+9.9 positions; .82%)



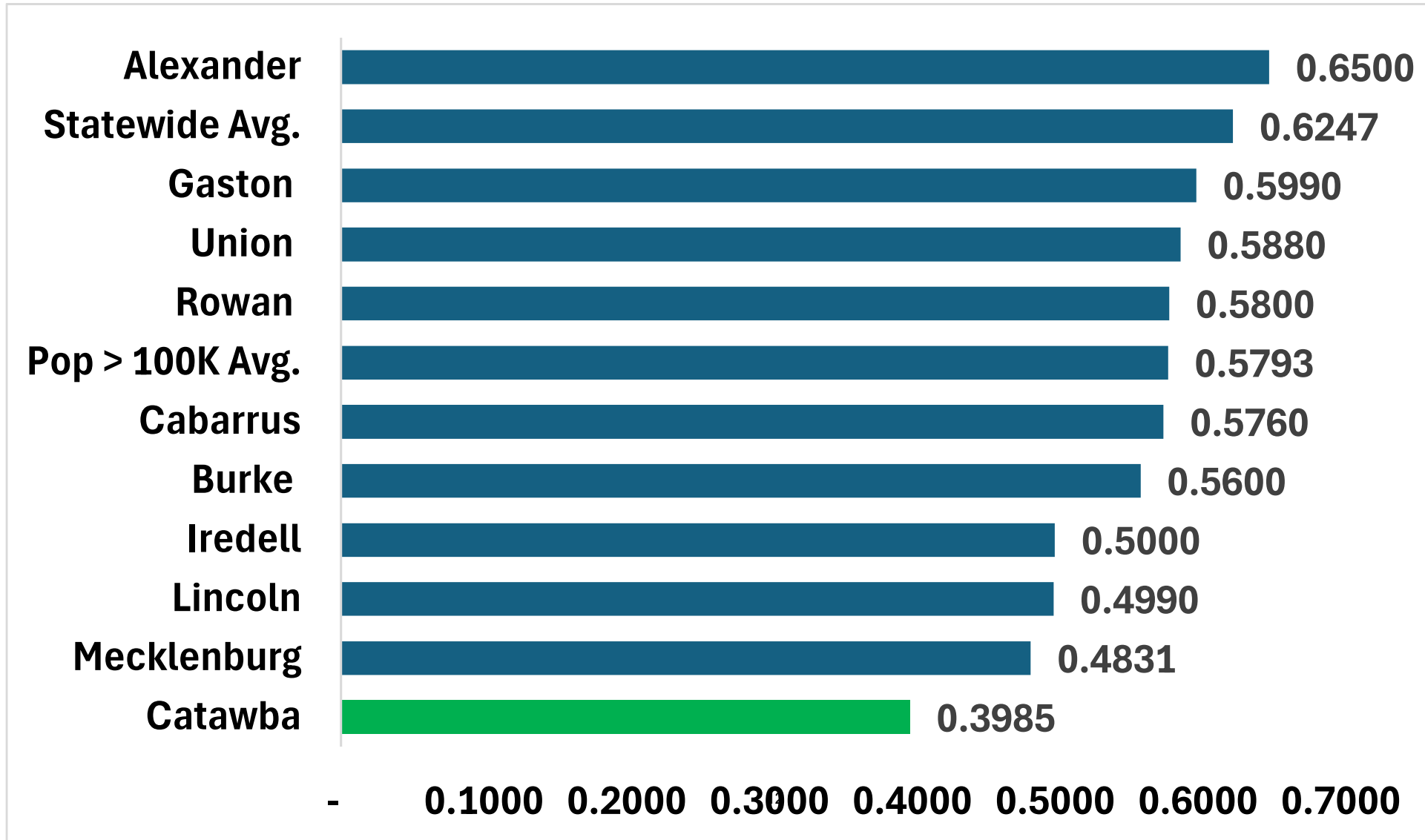
FY2025-26 Strategic Approach



- Maintain positive business climate - *stable, predictable tax rate*
- Address existing commitments while planning for the future – *don't kick the can!*
- Invest in Strat Plan 2.0: Sustainably paced critical service expansions supporting quality of life
- Take care of our people – *“Retention is the new recruitment”*
- Anticipate needs on the horizon; build plans for adaptability



FY25/26 Budget Maintains Lowest Tax Rate in Region



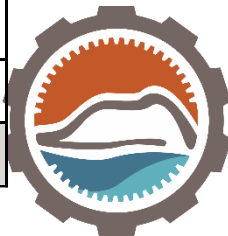
FY25-26 Total Revenues: Modest Growth Anticipated

| Major Revenue Summary | | | | | |
|--------------------------------|----------------------|----------------------|----------------------|---------------------|--------------|
| Revenue by Source | FY25 Adopted | FY26 Requested | FY26 Recommended | Rec \$ Change | Rec % Change |
| All Funds | | | | | |
| Property Tax | \$122,621,000 | \$126,496,000 | \$126,384,000 | \$3,763,000 | 3.1% |
| Fire Prot. Service District | \$13,274,664 | \$15,752,326 | \$14,485,534 | \$1,210,870 | 9.1% |
| Sales Tax | \$56,000,000 | \$57,600,000 | \$57,600,000 | \$1,600,000 | 2.9% |
| Other Taxes | \$2,917,500 | \$3,057,500 | \$3,057,500 | \$140,000 | 4.8% |
| Federal | \$19,180,583 | \$18,844,688 | \$18,844,688 | (\$335,895) | -1.8% |
| State | \$8,591,686 | \$9,477,706 | \$10,058,844 | \$1,467,158 | 17.1% |
| Federal & State | \$6,656,137 | \$6,694,128 | \$6,694,128 | \$37,991 | 0.6% |
| Local | \$6,219,526 | \$6,134,997 | \$6,113,997 | (\$105,529) | -1.7% |
| Permits & Fees | \$28,731,813 | \$32,109,439 | \$32,133,439 | \$3,401,626 | 11.8% |
| Miscellaneous | \$3,429,580 | \$4,385,122 | \$4,373,122 | \$943,542 | 27.5% |
| Transfers | \$16,556,282 | \$25,154,812 | \$20,170,959 | \$3,614,677 | 21.8% |
| Fines & Forfeitures | \$511,106 | \$489,374 | \$534,744 | \$23,638 | 4.6% |
| Other Sources | \$18,659,400 | \$30,458,397 | \$30,458,397 | \$11,798,997 | 63.2% |
| Fund Balance | \$19,360,081 | \$37,075,064 | \$14,091,445 | (\$5,268,636) | -27.2% |
| Total Revenue All Funds | \$322,709,358 | \$373,729,553 | \$345,000,797 | \$22,291,439 | 6.9% |



FY25-26 General Fund Revenues: Holding Steady

| General Fund | FY25 Adopted | FY26 Requested | FY26 Recommended | Rec \$ Change | Rec % Change |
|---------------------------|----------------------|----------------------|----------------------|--------------------|--------------|
| Property Tax | \$122,621,000 | \$126,496,000 | \$126,384,000 | \$3,763,000 | 3.1% |
| Sales Tax | \$45,230,000 | \$46,356,000 | \$46,356,000 | \$1,126,000 | 2.5% |
| Other Taxes | \$2,482,500 | \$2,582,500 | \$2,582,500 | \$100,000 | 4.0% |
| Federal | \$18,705,583 | \$18,844,688 | \$18,844,688 | \$139,105 | 0.7% |
| State | \$8,165,553 | \$8,371,538 | \$8,371,538 | \$205,985 | 2.5% |
| Federal & State | \$6,256,137 | \$6,294,128 | \$6,294,128 | \$37,991 | 0.6% |
| Local | \$5,796,126 | \$5,718,997 | \$5,697,997 | (\$98,129) | -1.7% |
| Permits & Fees | \$16,213,160 | \$17,155,777 | \$17,179,777 | \$966,617 | 6.0% |
| Miscellaneous | \$3,204,469 | \$4,061,337 | \$4,049,337 | \$844,868 | 26.4% |
| Transfers | \$1,506,508 | \$1,097,980 | \$1,097,980 | (\$408,528) | -27.1% |
| Other Sources | \$11,512,400 | \$11,355,397 | \$11,355,397 | (\$157,003) | -1.4% |
| Fund Balance | \$7,697,169 | \$22,716,803 | \$9,077,361 | \$1,380,192 | 17.9% |
| Total General Fund | \$249,390,605 | \$271,051,145 | \$257,290,703 | \$7,900,098 | 3.2% |



FY25-26 Total Expenses: Addressing Existing Commitments

| General Fund Expenses by Function | FY25 Adopted | FY26 Requested | FY26 Recommended | Rec. \$ Change | Rec. % Change |
|-----------------------------------|----------------------|----------------------|----------------------|---------------------|---------------|
| General Government | \$11,468,382 | \$12,760,653 | \$12,230,005 | \$761,623 | 6.6% |
| Public Safety | \$56,798,809 | \$62,506,282 | \$59,197,142 | \$2,398,333 | 4.2% |
| Environmental Quality | \$962,669 | \$998,787 | \$988,684 | \$26,015 | 2.7% |
| Economic & Physical Dev | \$25,615,529 | \$26,978,857 | \$26,306,811 | \$691,282 | 2.7% |
| Human Services | \$60,473,263 | \$62,992,408 | \$62,460,516 | \$1,987,253 | 3.3% |
| Education - Current Exp | \$52,132,866 | \$56,992,237 | \$53,321,026 | \$1,188,160 | 2.3% |
| Culture | \$4,313,940 | \$4,702,063 | \$4,650,514 | \$336,574 | 7.8% |
| Debt | \$29,335,136 | \$26,769,026 | \$26,769,026 | (\$2,566,110) | -8.7% |
| Transfers | \$8,290,011 | \$16,350,832 | \$11,366,979 | \$3,076,968 | 37.1% |
| Total General Fund | \$249,390,605 | \$271,051,145 | \$257,290,703 | \$7,900,098 | 3.2% |
| General Fund Like | \$7,594,019 | \$8,019,265 | \$7,910,412 | \$316,393 | 4.2% |
| Special Revenue Funds | \$3,997,786 | \$3,135,760 | \$3,181,130 | (\$816,656) | -20.4% |
| Fire Districts | \$13,482,397 | \$15,752,326 | \$15,196,625 | \$1,714,228 | 12.7% |
| General Capital Projects | \$5,382,431 | \$8,260,000 | \$3,660,000 | (\$1,722,431) | -32.0% |
| Subdivision Road Improv. | \$0 | \$517,885 | \$517,885 | \$517,885 | 0% |
| Schools' Capital Projects | \$11,108,339 | \$22,027,742 | \$12,278,612 | \$1,170,273 | 10.5% |
| Schools' Construction | \$4,106,376 | \$19,806,617 | \$19,806,617 | \$15,700,241 | 382.3% |
| Water & Sewer Capital | \$4,714,000 | \$4,964,000 | \$4,964,000 | \$250,000 | 5.3% |
| Solid Waste Capital | \$2,400,000 | \$2,742,000 | \$2,742,000 | \$342,000 | 14.3% |
| Water & Sewer Operating | \$6,578,043 | \$6,771,864 | \$6,771,864 | \$193,821 | 2.9% |
| Solid Waste Management | \$13,955,362 | \$10,680,949 | \$10,680,949 | (\$3,274,413) | -23.5% |
| Total Budget | \$322,709,358 | \$373,729,553 | \$345,000,797 | \$22,291,439 | 6.9% |



FY25-26 General Fund by Function

| General Fund Expenses by Function | FY25 Adopted | FY26 Requested | FY26 Recommended | Rec. \$ Change | Rec. % Change |
|-----------------------------------|----------------------|----------------------|----------------------|--------------------|---------------|
| General Government | \$11,468,382 | \$12,760,653 | \$12,230,005 | \$761,623 | 6.6% |
| Public Safety | \$56,798,809 | \$62,506,282 | \$59,197,142 | \$2,398,333 | 4.2% |
| Environmental Quality | \$962,669 | \$998,787 | \$988,684 | \$26,015 | 2.7% |
| Economic & Physical Dev | \$25,615,529 | \$26,978,857 | \$26,306,811 | \$691,282 | 2.7% |
| Human Services | \$60,473,263 | \$62,992,408 | \$62,460,516 | \$1,987,253 | 3.3% |
| Education - Current Exp | \$52,132,866 | \$56,992,237 | \$53,321,026 | \$1,188,160 | 2.3% |
| Culture | \$4,313,940 | \$4,702,063 | \$4,650,514 | \$336,574 | 7.8% |
| Debt | \$29,335,136 | \$26,769,026 | \$26,769,026 | (\$2,566,110) | -8.7% |
| Transfers | \$8,290,011 | \$16,350,832 | \$11,366,979 | \$3,076,968 | 37.1% |
| Total General Fund | \$249,390,605 | \$271,051,145 | \$257,290,703 | \$7,900,098 | 3.2% |



FY25-26 Local Expense Breakdown: Where Does \$1 Go?



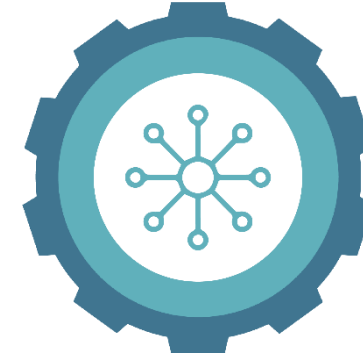
Advancing Commissioners' Strategic Plan through FY25-26



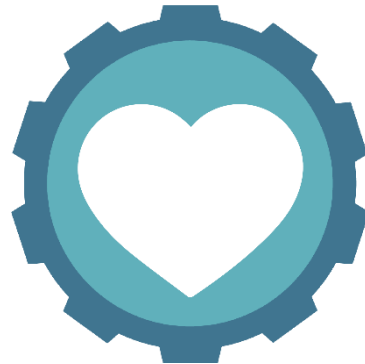
ECONOMIC DEVELOPMENT



EDUCATION



**COMMUNITY PLANNING +
DEVELOPMENT**



**HEALTHY + SAFE
COMMUNITY**



NATURE + CULTURE

Economic Development: Market-Ready Site Investments

- Industrial Site Development / Due Diligence - aligns \$1.28M in existing project funds with development priorities:
 - Claremont International Rail Park \$970,000
 - SECC Business Park \$310,000
- Economic Development Future Projects set-aside: \$575,000 towards emergent opportunities



Economic Development: Investing in Infrastructure

- Hickory-Catawba WWTP Headworks Expansion: \$4M
- Water Treatment Capacity Purchase: \$464,000
- Anderson Mtn. Water Storage Tank: \$250,000 set-aside
- Hickory-Catawba WWTP Future Expansion: \$250,000 set-aside



Education: K-12 Enrollment Trending in the Right Direction



- Preliminary:

| Schools - Requested ADM | Catawba | Hickory | Newton | Total |
|-------------------------|---------|---------|--------|--------|
| FY 2025/26 | 16,261 | 3,644 | 2,610 | 22,515 |
| FY 2024/25 | 15,894 | 3,705 | 2,623 | 22,222 |
| Increase/Decrease | 367 | (61) | (13) | 293 |
| % Change | 2.3% | -1.6% | -0.5% | 1.3% |

- Certified:



| Schools - Certified | Catawba | Hickory | Newton | Total |
|---------------------|---------|---------|--------|--------|
| FY 2025/26 | 16,027 | 3,644 | 2,610 | 22,281 |
| FY 2024/25 | 15,894 | 3,705 | 2,623 | 22,222 |
| Increase/Decrease | 133 | (61) | (13) | 59 |
| % Change | 0.8% | -1.6% | -0.5% | 0.3% |



Investing in K-12 Education: Current Expense

- County ADM funding to each system based on enrollment

| Schools Recommended Per Pupil | Catawba | Hickory | Newton | Avg |
|-------------------------------|-------------|-------------|-------------|-------------|
| FY 2025/26 | 2,146 | 2,146 | 2,146 | 2,146 |
| FY 2024/25 | 2,103 | 2,103 | 2,103 | 2,103 |
| Increase/Decrease | 43 | 43 | 43 | 43 |
| % Change | 2.0% | 2.0% | 2.0% | 2.0% |

- Differences in enrollment trends play out in total funding

| Schools Recommended Budgets | Catawba | Hickory | Newton | Total |
|-----------------------------|----------------|---------------|---------------|------------------|
| FY 2025/26 | 34,393,942 | 7,820,024 | 5,601,060 | 47,815,026 |
| FY 2024/25 | 33,425,082 | 7,791,615 | 5,516,169 | 46,732,866 |
| Increase/Decrease | 968,860 | 28,409 | 84,891 | 1,082,160 |
| % Change | 2.9% | 0.4% | 1.5% | 2.3% |



Investing in Education: CVCC / K-64

- Current Expense: \$5,406,000 total (2% increase = \$106,000)
- K-64:
 - \$100,000 matching funds for CVCC Scholars Program
 - \$1.1M set aside for K-12 to maintain 1-to-1 technology



Investing in Education: Schools Capital and Construction



- Annual Capital: \$12.3M dedicated to schools' capital needs
 - Catawba County Schools: \$7.74M
 - Hickory City Schools: \$1.73M
 - Newton-Conover City Schools: \$961K
 - CVCC: \$750K
- Schools Construction:
 - Newton-Conover High School Phase II: \$16M
 - Future Debt/Future Projects Reserve: \$3.8M
 - All systems: \$13.25M in planned debt service payments



Healthy, Safe Community: Emergency Services / Public Health

- Post-Overdose Response Team (PORT) Program: \$434,000 - *Opioid Settlement Funds*
- 4 EMS Ambulance Replacements / Remounts: \$2M (\$83,000 increase)
- Animal Shelter Kennel Technicians (2 FTEs): \$57,000 – *added during FY25*
- EMS Cardiac Monitor Replacement set aside : \$200,000
- EMS Medical Supplies increase: \$30,000
- Public Health Env'tal Health Specialist: \$48,200 (*half-year*)



Healthy, Safe Community: Sheriff

- Jail Medical Contract renewal: \$1.9M (*\$247,000 increase*)
- Contractual Subscription / Service Agreements: \$92,000 increase
 - Power DMS Inventory Mgmt system
 - Axon In-car Video Camera System
 - Flock Cameras
- Sherrills Ford Office Operations: \$10,000 – 2 days per week; concealed carry permits



Healthy, Safe Community: Rescue Squads / USAR

- Rescue squad funding based on cost of 4 EMT Basics per squad: \$1.1M
 - \$46,000 personnel cost increase across squads
 - 5% operating expense increase
- Maiden West - extrication equipment: \$45,000
- Maiden Rescue Generator: \$40,000
- Paving at Maiden West Base (County-owned): \$40,000
- Future equipment needs: \$200,000 set-aside
- Haz-Mat Unit Replacement (partnership w/Conover): \$65,000
 - First of 2 annual payments



Community Planning and Development

- Utilities & Engineering – Engineer (1 FTE): \$90,000
 - 0.75 Building Services (General Fund; fee-supported)
 - 0.25 Solid Waste (Enterprise Fund)
- Solid Waste – Scale Attendants (2 FTEs): \$107,000
 - Fee-supported through Enterprise Fund



Nature and Culture

- Cooperative Extension Field Crops/Livestock Agent: \$57,000
 - Roughly \$18,000 increase; position previously shared between 2 counties will now be fully dedicated to Catawba County
- Parks: Converts part-time wages into 2 permanent half-time positions, to improve stability and reliability of functions – \$0 impact; 1.0 additional FTE



Maintaining Operations: *Don't Kick the Can!*

- Technology Investments:
 - ERP System Replacement: \$750,000
 - Infrastructure Upgrades: \$775,000 annual set-aside
 - Server & Desktop Applications: \$275,000 recurring
 - Justice Center AV Refresh: \$250,000
- Facility Improvements:
 - General Renovations: \$100,000
 - Family Services Gas Packs (9): \$260,000 (*Reinventing FB*)
 - Senior Nutrition Generator: \$60,000 (*Reinventing FB*)



Investing in Quality of Life: Outside Agency Support

- Historical Assn: \$125,000
- Hickory Public Libraries: \$242,000
- Salt Block Fdn: \$100,000
- United Arts Council: \$166,200
- Chamber of Commerce: \$19,000
- Convention & Visitors Bureau: \$20,000
- Forestry: \$89,500
- NC Wildlife Commission: \$6,000
- WPCOG: \$101,500 + \$39,600 for MPO
- EDC: \$422,500
- Court Svcs. – Repay: \$195,700
- Lake Norman Marine Commission: \$37,000
- Catawba Wateree \$24,100
- Conflict Resolution Ctr.: \$12,100



Solid Waste Enterprise Fund

- Treatment & Grinding Processing Area increase \$1.16M
- Subtitle D Cell Construction \$1M increase
- Sherrills Ford Convenience Center Site Improvements - \$180,000
- New 40X40 Operator's Building - \$40,000
- Excavator Replacement - \$375,000



Supporting a Culture of Operational Excellence

- Market-Based Pay Adjustment: 3% for all classifications (\$2.24M)
 - Targeted increases beyond 3%, based on data (harder to fill, further behind market, etc.)
 - Effective July 1st
- Competitive Performance Pay:
 - 2.5%: meets expectations (\$1.02M)
 - + \$500: exceeds expectations (\$330,000)
- Health and Dental: 5% County Premium Increase (\$460,000)
- Maintain 401k: 2% + 1% match

Core Values: The Foundation of Operational Excellence

Doing What's Right

Doing What Matters Most

Doing it Together

Doing it Well



Maximizing Over-Collections, Under-Spending: Funded in FY25

- Fire Marshal Vehicle Replacement: \$77K
- Animal Control Vehicle Replacement: \$86K
- Animal Shelter Generator: \$150K
- Sheriff: Fingerprint Machines Replacement \$19K
- Furniture Replacement Civil, Patrol, Warrants, & Detectives \$62K
- Ballistic Shields, Halligan Tools, & Battering Rams for SROs \$12K
- EM: Mobile Command Post Generator \$2,300
- Replace 3 Microwave Point-to-Point Communications: \$110K
- Justice Center Tower Maintenance: \$91K
- Medical Records Scanning Project: \$322K (Home Health FB)
- PH General Renovations: \$155K
- Septic Tank Replacement, Irrigation at Mtn. Creek: \$55K
- Tractor \$40K



Position / FTE Changes

| Department | Position | FTEs | Funding Source |
|--|--|------------|-------------------|
| <i>Approved During Current Fiscal Year</i> | | | |
| Library | Digital Navigator | 2 | Grant Funds |
| Emergency Services | PORT Program | 4 | Opioid Settlement |
| | Current Year Changes | 6 | |
| <i>Position / FTE Changes with the Budget</i> | | | |
| Finance | Senior Accountant | -1 | Local |
| Public Health | Program Manager | -0.5 | Local |
| Solid Waste | Scale Attendant | 2 | User Fees |
| U&E/Solid Waste | Engineer | 1 | Local/User Fees |
| Parks | Community Engagement Specialist | 0.5 | Local |
| | Administrative Assistant II | 0.5 | Local |
| Social Services | Increased hours for existing positions | 1.4 | Grant Funds |
| | Total Changes FTEs with Budget | 3.9 | |
| | | | |
| | Total All Changes | 9.9 | |



FY26 Proposed Fee Changes

| Department / Unit | Proposed Change |
|--|--|
| Solid Waste - Landfill | <ul style="list-style-type: none">• 2% increase in landfill-related fees, consistent w/contract• \$15 increase disposal of Tires w/o proper documentation |
| Utilities & Engineering – Building Services | <ul style="list-style-type: none">• Remove Express Plan Review• New Fee - Generator |
| Utilities & Engineering – Erosion & Sediment Control | <ul style="list-style-type: none">• New \$200 fee Stormwater Plan Review for sites in WS-IV watershed• Remove Express Plan Review |
| Animal Services | <ul style="list-style-type: none">• New fee - \$5 Animal Collar• New fee - \$10 Animal Leash |
| Planning | <ul style="list-style-type: none">• Remove Small Area Plans• \$100 increase Street Signs (New Development per sign) |
| Parks | <ul style="list-style-type: none">• Eliminate additional charge for non-county residents |



FY26 Proposed Fee Changes

| Department / Unit | Proposed Change |
|--------------------------------------|--|
| Library | <ul style="list-style-type: none">Remove Fax Service fee, offered digitally now |
| Cooperative Extension | <ul style="list-style-type: none">\$3 increase 4-H Guidebooks4-H T-shirts \$15\$100 Master Gardener Course Fee\$15 Local Foods Cooking ClassesEducational Workshop Fees, varied depending on the workshopFarm City Banquet Tickets \$25Safe Plates Certification Course \$140 & Test/Retest \$60 |
| Public Health – Clinical | <ul style="list-style-type: none">Adding/removing multiple vaccinesAdding multiple tests |
| Public Health – Environmental Health | <ul style="list-style-type: none">New \$75 all-encompassing site visit fee replacing trip / re-trip feesNew \$150 Temporary Permit for Tattoo Artist for Convention (valid 7 days) |



Fire Protection Service Districts: Current State

- Catawba County has statutory responsibility to provide fire protection service in its unincorporated jurisdiction
- County partners w/14 fire districts to contract for fire protection services covering entire county
 - Additional services, based on capacity and specialization: Medical First Response; various levels of rescue certification, USAR technical rescue specialties
- Fire districts vary considerably
 - Geographic size: square mileage ranges from 2.2 to 50.6
 - Population served: 447 to 14,173 residents
 - Tax base: value of penny ranges from \$6,780 to \$495,832
 - Staffing level / mix: paid vs. volunteer, full-time vs. part-time
 - Built environment: industrial vs. residential mix; density



Fire Protection: 9 Rate Increases Requested; 7 Recommended

| No Rate Increase Requested | Rate Increase Requested / <u>Not</u> Recommended | Rate Increase Requested / <u>Partially</u> Recommended | Rate Increase Requested / <u>Fully</u> Recommended |
|----------------------------|--|--|--|
| Bandys | Hickory | Catawba | Long View |
| Cooksville | Mtn. View | Claremont | Propst |
| Maiden | | Conover | Sherrills Ford |
| Oxford | | Newton | |
| St. Stephens | | | |



Recommended FY26 Fire Tax Rate: Catawba Volunteer Fire



| | Rate | Revenue |
|---------------------------------------|---|-----------|
| FY25 Adopted | \$0.107 | \$369,738 |
| FY26 Requested | \$0.127 | \$452,996 |
| FY26 Recommended | \$0.117 | \$417,575 |
| Rationale: | Mandated P25 radio upgrades; \$20K debt service set-aside; capital replacement set-aside; increase PT rate to \$18/hr | |
| Impact on Median Residential Property | \$231.66 per year; \$19.80 annual increase (\$1.65/mo) | |
| Tax Rate Inc. History | FY24: above rev neutral; FY20 increase | |



Recommended FY26 Fire Tax Rate: Claremont Fire Dept.



| | Rate | Revenue |
|---------------------------------------|--|-----------|
| FY25 Adopted | \$0.1122 | \$599,086 |
| FY26 Requested | \$0.1350 | \$732,035 |
| FY26 Recommended | \$0.1300 | \$705,058 |
| Rationale: | Tanker replacement debt set-aside; PT pay increase; pursuit of ISO rating improvement (from 3/9 to 3); greater funding equity b/w rural and muni | |
| Impact on Median Residential Property | \$288.34 per year; \$39.48 annual increase (\$3.29/mo) | |
| Tax Rate Inc. History | FY24: rev neutral; increases in FY25, FY23, FY21 | |



Recommended FY26 Fire Tax Rate: Conover Fire Dept.



| | Rate | Revenue |
|---------------------------------------|---|-----------|
| FY25 Adopted | \$0.08 | \$145,912 |
| FY26 Requested | \$0.12 | \$219,980 |
| FY26 Recommended | \$0.10 | \$183,518 |
| Rationale: | 3 add'l FTEs (1 per shift) for Station #3; supports capacity building for Haz Mat lead agency | |
| Impact on Median Residential Property | \$201.10 per year; \$40.22 annual increase (\$3.35/mo) | |
| Tax Rate Inc. History | FY24: rev neutral; increase in FY23 | |



Recommended FY26 Fire Tax Rate: Long View Fire Dept.



| | Rate | Revenue |
|---------------------------------------|---|----------|
| FY25 Adopted | \$0.0755 | \$51,188 |
| FY26 Requested | \$0.10 | \$68,230 |
| FY26 Recommended | \$0.10 | \$68,230 |
| Rationale: | 3 add'l FTEs (1 per shift) to staff ladder truck; support auto-aid response in Mtn View, Cooksville | |
| Impact on Median Residential Property | \$177.35 per year; \$43.45 annual increase (\$3.62/mo) | |
| Tax Rate Inc. History | FY24: rev neutral; increase in FY23 and FY20 | |



Recommended FY26 Fire Tax Rate: Newton Fire Dept.



| | Rate | Revenue |
|---------------------------------------|--|-------------|
| FY25 Adopted | \$0.1010 | \$943,195 |
| FY26 Requested | \$0.1310 | \$1,245,774 |
| FY26 Recommended | \$0.1210 | \$1,150,912 |
| Rationale: | Startown Station replacement; replacement of ladder truck and engine that serve rural district | |
| Impact on Median Residential Property | \$268.14 per year; \$44.32 annual increase (\$3.69/mo) | |
| Tax Rate Inc. History | FY24: rev neutral; increase in FY23 and FY21 | |



Recommended FY26 Fire Tax Rate: Propst Fire Dept.



| | Rate | Revenue |
|---------------------------------------|--|-----------|
| FY25 Adopted | \$0.0590 | \$368,210 |
| FY26 Requested | \$0.0620 | \$405,057 |
| FY26 Recommended | \$0.0620 | \$405,057 |
| Rationale: | PT pay increase; purchase of 4 SCBA and 4 sets of turnout gear | |
| Impact on Median Residential Property | \$132.31 per year; \$6.40 annual increase (\$0.53/mo) | |
| Tax Rate Inc. History | FY24: rev neutral; increase in FY23 | |



Recommended FY26 Fire Tax Rate: Sherrills Ford - Terrell Fire & Rescue



| | Rate | Revenue |
|---------------------------------------|---|--------------|
| FY25 Adopted | \$0.0940 | \$4,385,460, |
| FY26 Requested | \$0.0990 | \$4,966,632 |
| FY26 Recommended | \$0.0990 | \$4,966,632 |
| Rationale: | 3 add'l FTEs (1 per shift); transition of Deputy Chief from PT to FT (succession); Logistics Officer position | |
| Impact on Median Residential Property | \$355.61 per year; \$17.96 annual increase (\$1.50/mo) | |
| Tax Rate Inc. History | FY24: rev neutral; increase in FY25 and FY20 | |



Next Steps

- May 21st - 8 am to 5 pm

BOC Hearings w/Depts., Schools, & Outside Agencies

- May 22nd - 6:50 pm

Public Hearing and Wrap-Up (SECC Budget, Countywide Budget)

- June 2nd - 6:50 pm

FY 26 Budget Adoption FY26 SECC Budget Adoption





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