

# BUDGET ORDINANCE

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

## SECTION I

### Budget Adoption, 2017/18

The following budget with anticipated fund revenues of \$259,240,614 and departmental expenditures of \$259,240,614 ([see Revenue and Expenditure Summaries in the Executive Summary Section of the budget document for breakdown](#)) is hereby adopted in accordance with G.S. 159 by the County of Catawba for the fiscal year beginning July 1<sup>st</sup>, 2017, and ending June 30<sup>th</sup>, 2018, and the same is adopted by fund and department.

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 that 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 and funds 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. As part of this process, the County's fund balance has been maintained by taking into account the average amount of unexpended funds turned back at the end of each year and making a onetime reduction in each Reinventing Department's allotment by that amount.
- B. The Board of Commissioners will appropriate funds for the Reinventing Departments based on approved outcomes to be achieved during the fiscal year.
- C. 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.
- E. Departments will be allowed to retain all unexpended allocations and/or revenues as defined by the County Manager.
- F. 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 \$0.575 per \$100 of assessed valuation is hereby levied for Fiscal Year 2017/18, 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 and revenue neutral rates are reported:

| <u>Fire Protection Service District</u> | <u>Levied Tax Rate Per \$100 Valuation</u> |
|---|--|
| Bandys Fire                             | \$0.0820                                   |
| Catawba Rural Fire                      | \$0.1000                                   |
| Claremont Rural Fire                    | \$0.0900                                   |

|                     |          |
|---------------------|----------|
| Conover Rural Fire  | \$0.0900 |
| Cooksville Fire     | \$0.0620 |
| Hickory Rural Fire  | \$0.1200 |
| Longview Rural Fire | \$0.0730 |
| Maiden Rural Fire   | \$0.0800 |
| Mt View Fire        | \$0.0750 |
| Newton Rural Fire   | \$0.0900 |
| Oxford Fire         | \$0.0650 |
| Propst Fire         | \$0.0620 |
| Sherrills Ford Fire | \$0.1100 |
| St. Stephens Fire   | \$0.1200 |

## 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 \$1,587 per pupil based on the average daily membership of K-12, \$56 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.

It is recommended that the three county school systems appropriate from their estimated fund balance an amount not to exceed 5 percent of the current expense fund for the purpose of establishing a contingency account.

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**

### **Capital Projects and Grants**

Project Managers will be designated on a project-by-project basis for all County construction projects and the procedures set forth in "Architectural Procedures – Catawba County", adopted by the Board of Commissioners shall be used to coordinate the efforts of all parties involved in a project. Any changes in the estimate, as a result of bids or otherwise, shall be reported by the Project Managers and carry his or her recommendation of approval to the Board of Commissioners prior to the advertising of bids. 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 on sheets as specified in the "Uniform Budget" format, by January 1, 2018.

The General Capital Projects Fund, the Hospital Construction Fund, the Water and Sewer 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.

Any grant or capital project budget previously adopted, the balance of any anticipated, but not received, revenues and any unexpended appropriations remaining on June 30<sup>th</sup>, 2017, shall be reauthorized in the Fiscal Year 2017/18 budget unless a specific new budget has been prepared.

## **SECTION VII**

### **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 VII**

### **Annual Financial Reports**

All agencies receiving County funding are required to submit an audit report by December 31<sup>st</sup>, 2017. Approved payments may be delayed pending receipt of this financial information.

## **SECTION IX**

### **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 attached Schedule A.

## SECTION X

### Per Diem Pay

The Board of Commissioners and members of County boards are authorized to receive per diem pay as follows:

| 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, \$1,050 per month; Members, \$850 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  |
| Hospital Board of Trustees       | Chair, \$75 per meeting; Members, \$50 per meeting  |
| Jury Commission                  | Chair, \$50 per meeting; Members, \$35 per meeting  |
| Library Board                    | Chair, \$50 per meeting; Members, \$35 per meeting  |
| Mental Health Board              | Chair, \$60 per meeting; Members, \$40 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  |
| Value Review Committee           | Chair, \$50 per meeting; Members, \$35 per meeting  |

## SECTION XI

### Personnel

- A. Salaries – Salaries for Fiscal Year 2017/18 are based on the Fiscal Year 2017/18 pay plan for Catawba County that is adopted as a part of this budget and is effective July 1<sup>st</sup>, 2017. Funds are included for a 3 percent performance pay increase for employees who satisfy performance expectations as reflected in employees’ annual performance evaluations. Top performers could receive an additional 1 percent for a total of 4 percent (awarded at the discretion of 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. Travel Allowance – The travel allowance rate will be according to the IRS reimbursement rate.
- D. 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 XII**

### **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 XIII**

### **Reappraisal Fund**

In accordance with the provisions of G.S. 153A-150, an appropriation of \$400,000 will be made from the General Fund to the Reappraisal Fund for the purpose of providing funds for the next reappraisal.

## **SECTION XIV**

### **Fiscal Control Act**

The Budget and Management Director and the Chief Financial Officer are hereby directed to make any changes in the budget of 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<sup>th</sup>, 2017, are hereby re-appropriated to this budget.
- C. The Board authorizes the appropriation of all Fund Balances earned by the Reinvesting Departments as determined by the County Manager and as a result of the County's annual audit of June 30<sup>th</sup>, 2017.
- D. 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 XV

### Authorization to Contract

The County Manager or his designee are 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 XVI

### 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.

This ordinance is adopted this 5<sup>th</sup> day of June 2017.



Randy Isenhower, Chair



Mick W. Berry, County Manager

# SCHEDULE A

## RATE & FEE UPDATES

Below are the fee changes/clarifications that are included as part of this budget. All fees are effective July 1<sup>st</sup>, 2017, unless otherwise noted. *(See Appendices for complete fee schedule and fee philosophies)*

### EMERGENCY SERVICES

| Level Of Service                   | Current Fee | Adopted Fee  |
|------------------------------------|-------------|--|
| Advance Life Support Non-Emergency | \$334.00    | 135% of the Medicare allowable amount (based on Jan. 2017 rate estimated to be \$349.57) |
| Advance Life Support Emergency     | \$450.00    | 135% of the Medicare allowable amount (based on Jan. 2017 rate estimated to be \$553.49) |
| Advance Life Support 2             | \$655.00    | 135% of the Medicare allowable rate (based on Jan. 2017 rate estimated to be \$801.10)   |
| Basic Life Support Non-Emergency   | \$283.00    | 135% of the Medicare allowable rate (based on Jan. 2017 rate estimated to be \$291.30)   |
| Basic Life Support Emergency       | \$380.00    | 135% of the Medicare allowable rate (based on Jan. 2017 rate estimated to be \$466.10)   |
| Specialty Care Transports          | \$770.00    | 135% of the Medicare allowable rate (based on Jan. 2017 rate estimated to be \$946.76)   |
| Mileage                            | \$11.44     | 135% of the Medicare allowable rate (based on January 2017 estimated to be \$9.84)       |
| Treatment No Transport             | \$140.00    | \$150.00   |
| EMS Standby                        | \$50 / Hour | \$100 / Hour   |

### UTILITIES & ENGINEERING

A \$10 per trade (building, electrical, mechanical, plumbing, fire) fee for plan review is replaced with the following schedule based on project cost.

#### Plan Review Fee

| Project Cost        | Adopted Fee |
|---------------------|-------------|
| \$1-\$4,999         | \$40        |
| \$5,000 - \$24,999  | \$75        |
| \$25,000-\$49,999   | \$100       |
| \$50,000-\$99,999   | \$150       |
| \$100,000-\$149,999 | \$200       |



|                         |         |
|-------------------------|---------|
| \$150,000-\$199,999     | \$250   |
| \$200,000-\$299,999     | \$300   |
| \$300,000-\$399,999     | \$350   |
| \$400,000-\$499,999     | \$400   |
| \$500,000-\$749,999     | \$500   |
| \$750,000-\$999,999     | \$600   |
| \$1,000,000-\$1,999,999 | \$750   |
| \$2,000,000-\$2,999,999 | \$1,000 |
| \$3,000,000-\$4,999,999 | \$1,250 |
| \$5,000,000-\$6,999,999 | \$1,500 |
| \$7,000,000-\$9,999,999 | \$1,750 |
| \$10,000,000-Over       | \$2,000 |

### Resubmittal Fees

Replace the re-submittal fee of \$10 for each trade with the following schedule:

| Resubmittal                 | Adopted Fee                     |
|-----------------------------|---------------------------------|
| 1 <sup>st</sup> Resubmittal | No charge                       |
| 2 <sup>nd</sup> Resubmittal | ½ Original Fee                  |
| 3 <sup>rd</sup> Resubmittal | Original Fee                    |
| 4 <sup>th</sup> Resubmittal | Original Fee                    |
| 5 <sup>th</sup> or Greater  | In Office Meeting with Designer |

### Plan Revisions

| Project Level                         | Adopted Fee |
|---------------------------------------|-------------|
| Level 1 Project (\$1-\$99,999)        | \$75        |
| Level 2 Project (\$100,000-\$999,999) | \$150       |
| Level 3 Project (\$1,000,000-Over)    | \$300       |

### Sign Plan Review Fee

| Level of Service | Adopted Fee |
|------------------|-------------|
| Signs            | \$20        |

## TECHNOLOGY

### GIS Digital Data Fee

| Level of Service                | Fee Elimination |
|---------------------------------|-----------------|
| Eliminate fees for digital data | \$0             |