

BOARD OF COMMISSIONERS

BUDGET HEARINGS & ADOPTION SCHEDULE

HEARINGS: Thursday, June 10, 2021 8:00 a.m. – 5:00 p.m., Board of Commissioners Meeting Room, Justice Public Safety Center

Time	Agency/Department	Time	Agency/Department
8:00	Catawba County Schools (p. #217)	1:00	Elections (p. #94)
8:15	Hickory Public Schools (p. #217)	1:15	Arts Agencies (p. #237) United Arts Council / Salt Block / Historical Association / Hickory Public Libraries / Carolina Land & Lakes (p. #191)
8:30	Newton-Conover City Schools (p. #217)		
8:45	Catawba Valley Community College (p. #217)		
9:00	Catawba Valley Medical Center (p. #243)	1:45	Emergency Services (p. #134) / Comm. Ctr. (p. #147) / Fire Districts (p. #141)
9:15	Social Services (p. #195)	2:00	Human Resources (p. #97) / Self-Insurance Fund (p. #103)
9:30	Partners BHM (p. #194)	2:15	Tax (p. #88) / Revaluation (p. #92)
9:45	Technology (p. #162)	2:30	Break
10:00	Break	2:45	Other Public Safety (p. #150) Court Services (Repay) / Conflict Resolution Center / Lake Norman Marine Commission Other Economic (p. #191) Convention & Visitors Bureau / Economic Development Corporation
10:15	Sheriff (p. #122)		
10:30	Utilities & Engineering (p. #172) / Water & Sewer (p. #177) / Solid Waste (p. #183)		
11:00	Parks, Planning & Development (p. #166)		
11:15	Register of Deeds (p. #104)	3:00	Finance (p. #109) / Facilities (p. #187)
11:30	Soil & Water (p. #158)	3:15	Library (p. #228)
11:40	Cooperative Extension (p. #152)	3:30	Public Health (p. #208)
11:50	Forestry (p. #160)	3:45	Debrief, Q&A with Staff
12:00	Lunch		

PUBLIC HEARING: Tuesday, June 15, 2021 at 7:00 p.m., Board of Commissioners Meeting Room, Justice Public Safety Center

BUDGET ADOPTION: Monday June 21, 2021 at 7:00 p.m., Board of Commissioners Meeting Room, Justice Public Safety Center

About the Cover - Catawba County's New Brand Platform: *Making. Living. Better.*

In early 2018, Catawba County began rolling out a new community brand platform: *Making. Living. Better.* Prior to then, Catawba County government had not focused on community branding or marketing as part of its communications efforts – so why branding, and why now?

The Catawba County Board of Commissioners designated branding and marketing as one of eight critical action areas in its strategic plan, which is aimed at increasing population and economic growth throughout the county.

The County recognized that significant efforts to promote our community have been in motion for many years – from the Hickory Metro Convention Center & Visitors Bureau's longtime destination marketing strategies to the City of Hickory's successful *Life. Well Crafted.* campaign. However, in order to be a good partner in these efforts, the County needed to play a more active role.

To get started, the County worked with a national community branding firm to develop the County's first brand platform. The process involved several months of research that included County tours, interviews, focus groups, surveys of Catawba County, Charlotte and Asheville residents, and discussions with statewide influencers in the areas of economic development, tourism, and education.

The goal of the research was to identify the assets that make Catawba County both appealing and unique. Some of the assets identified through the research include the County's convenient and accessible geographic location, high quality of life, respected manufacturing legacy, beautiful outdoors, kind and welcoming people, reputation as makers and doers, and collaborative spirit.

The research served as the foundation for a creative process that culminated in the development of a tagline and logo to help define the County's identity and story: *Making. Living. Better.*

- *Making* refers to the community's legacy as makers and doers: we make things happen.
- *Living* refers to quality of life: we enjoy our location, our amenities, and our people.
- *Better* refers to the community's "can do" spirit: we work together to make a difference.

That story is enhanced by a graphic logo that visually represents many of these same themes:

- The *outer circle* resembles a gear, which symbolizes Catawba County's legacy as makers and doers.
- The *inner circle* resembles a second gear, because two gears working together drive things forward. This represents Catawba County's collaborative spirit.
- The *nature scene*, with the foothills and the river, creates a sense of place for the County and symbolizes its good quality of life.
- The *foothill* is an outline of Bakers Mountain, the highest and most visible peak in the County, and the *water* represents the Catawba River – two natural assets that speak to the County's remarkable outdoors.

Instructions for Navigating FY 2021/22 Budget PDF

Bookmarks for major sections are provided in the navigation pane. Click on the bookmark to jump directly to that section. If a " + " or " > " sign precedes the bookmark, click on it to bring up additional subheadings.

The **Table of Contents** is hyperlinked. To jump to a specific page or subsection from the Table of Contents, select the section title or page number.

CATAWBA COUNTY, NORTH CAROLINA

FISCAL YEAR 2021/22

RECOMMENDED OPERATING & CAPITAL BUDGET



Board of Commissioners

Randy Isenhower, Board Chair

Barbara Beatty, Board Vice-Chair

Kitty Barnes, Board Member

Sherry Butler, Board Member

Austin Allran, Board Member

County Manager

Mick Berry

Deputy County Manager

Mary Furtado

Assistant County Manager

Alison Alexander

Prepared by:

Budget & Management Director:

Jennifer Mace

Budget & Management Analyst:

Becca Truluck

Board of Commissioners



Randy Isenhower
Board Chair



Barbara Beatty
Board Vice-Chair



Kitty Barnes
Board Member



Sherry Butler
Board Member



Austin Allran
Board Member

EXECUTIVE LEADERSHIP

County Manager's Office

Mick Berry
County Manager

Mary Furtado
Deputy County Manager

Alison Alexander
Assistant County Manager

Executive Leadership

Debra Bechtel
County Attorney

Bryan Blanton
Emergency Services Director

Don Brown
Sheriff

Pete Shonka
Utilities & Engineering Director

Amanda Duncan
Elections Director

Cynthia Eades
Human Resources Director

Jacky Eubanks
Planning, Parks, & Development
Director

Bradley Fowler
Tax Administrator

Karen Harrington
Social Services Director

Jennifer Mace
Budget & Management Director

Amy McCauley
Communications & Marketing Director

Karina Zamora
County Clerk

Rick Pilato
Chief Information Officer

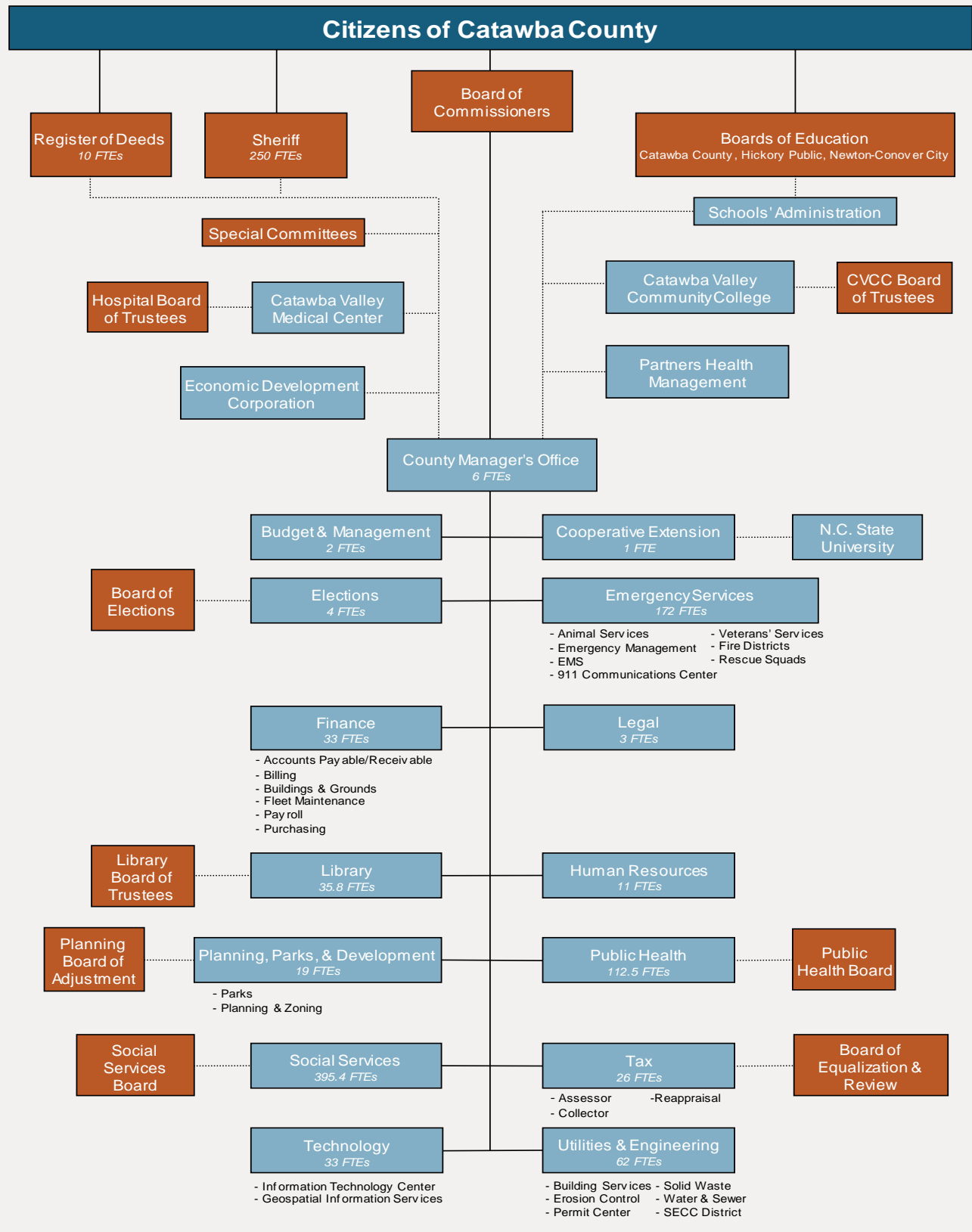
George Place
Cooperative Extension Director

Donna Spencer
Register of Deeds

Jennifer McCracken
Public Health Director

Siobhan Loendorf
Library Director

Catawba County Organizational Structure





GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

**Catawba County
North Carolina**

For the Fiscal Year Beginning

July 1, 2020

Christopher P. Morill

Executive Director

2020/21 ACHIEVEMENTS & ACTIVITIES

Catawba County has consistently delivered quality services across a wide-range of functions, supported by one of the lowest tax rates, strong program performance, and fiscal stewardship. The quality of these services has earned Catawba County a reputation for innovation and creativity both state-wide and nationally. Examples of the quality and value of County services include:

AMERICAN HEART ASSOCIATION

- Mission: Lifeline EMS Gold Plus Award, 4th Consecutive Year (Emergency Services)

CAROLINAS ASSOCIATION OF GOVERNMENTAL PURCHASING

- Sustained Professional Purchasing Award, 7th Consecutive Year (Purchasing)

GOVERNMENT FINANCE OFFICERS ASSOCIATION

- GFOA Distinguished Budget Presentation Award, 32nd Consecutive Year (County Manager)

INTERNATIONAL ASSOCIATION OF ASSESSING OFFICERS

- Certificate of Excellence in Assessment Administration (Tax Office)

NORTH CAROLINA ASSOCIATION OF COUNTIES

- NACo Achievement Award: Library to Go (Library System)
- NACo Achievement Award: Live Well @ the Library (Library System)
- NACo Achievement Award: Foreclosure Dashboard (Tax Office)
- NACo Achievement Award: Make Your Recycling Efforts Count! (Utilities & Engineering)

CAROLINA RECYCLING ASSOCIATION

- 2020 Annual Recycling Award (Utilities & Engineering) (award for Fiscal Year 2019/20)

TABLE OF CONTENTS

About the Cover	ii	Tax	88
Board of Commissioners	iv	Reappraisal Fund	92
Executive Leadership	v	Board of Elections	94
Organizational Chart	vi	Human Resources.....	96
Distinguished Budget Presentation Award ...	vii	Self Insurance Fund	103
Achievements & Activities	viii	Register of Deeds.....	104
Hearing Schedule-Table of Contents	ix	Register of Deeds Automation & Preservation Fund	107
Alphabetical List of Departments.....	xi	Deeds of Trust Fund.....	108
MESSAGE FROM MANAGER	XIII	Finance	109
Budget Presentation	XIV	Government Agencies- Justice Center	114
EXECUTIVE SUMMARY		Contingency	115
Budget Highlights	3	Other Government Costs	116
Budgeted Revenues & Expenses	4	Transfers from the General Fund	117
Major Changes.....	9	Debt Service.....	118
Long Term Financial Planning.....	9	Public Safety	121
4-Year Revenue Summary Projection	16	Sheriff's Office	122
4-Year Expense Summary Projection	17	Federally Seized Funds.....	132
Revenue Trends.....	18	State Unauthorized Substance Abuse Fund	133
Fund Balance	20	Emergency Services	134
Fee Updates.....	22	Fire Protection Service Districts	141
Personnel Summary.....	26	Rescue Squads Fund.....	146
STRATEGIC PLAN		Communications Center	147
The Strategic Planning Process	31	Emergency Telephone System Fund ...	149
INTRODUCTION TO THE COUNTY		Other Public Safety	150
County Profile.....	47	Environmental Quality	151
BUDGET OVERVIEW & STRUCTURE		Cooperative Extension Services.....	152
Reader's Guide	63	Soil & Water Conservation	158
DEPARTMENT INFORMATION		Forestry	160
General Government.....	81	Economic & Physical Development.....	161
Board of Commissioners	82	Technology.....	162
County Manager.....	84		

Planning, Parks, & Development	166
Parks/Historic Preservation Fund.....	170
Community Development Fund.....	171
Utilities & Engineering	172
Water & Sewer Administration	177
Water & Sewer Capital Projects.....	178
SECC Water & Sewer District	180
SECC Water & Sewer District Capital ...	181
Solid Waste Management	183
Solid Waste Capital.....	186
Facilities	187
Other Economic & Physical Development.....	191
Human Services	193
Partners Health Management	194
Social Services	195
Gretchen Peed Scholarship Fund	206
DSS Representative Payee Fund	207
Public Health	208
Other Human Services	215
Education	217
Education Current Expense	218

Fines & Forfeitures Fund	220
Schools' Capital Projects.....	221
Schools' Construction Fund	225
Culture	227
County Libraries	228
Library Endowment Fund	236
Other Cultural	237

OTHER FUNDS INFORMATION

Other Funds	239
General Capital Projects.....	241
Hospital Reserve Fund	243
CARES Act Fund.....	244

CAPITAL IMPROVEMENT PLAN

General Capital Projects CIP.....	247
School Construction Projects CIP.....	250
Solid Waste CIP	252
Water & Sewer CIP	255

APPENDIX

Financial Statistics, Statements & Policies ..	261
Glossary	281
Fee Schedule	286

DEPARTMENTS ALPHABETICALLY

Board of Commissioners	82	Other Economic & Physical Development ...	191
Board of Elections	94	Other Government Costs.....	116
CARES Act Fund	244	Other Human Services	215
Capital Improvement Plan	245	Other Public Safety.....	150
Communications Center	147	Parks/Historic Preservation Fund	170
Contingency	115	Planning, Parks, & Development.....	166
Cooperative Extension Services	152	Public Health	208
County Libraries	228	Reappraisal Fund	92
County Manager.....	84	Register of Deeds.....	104
Debt Service.....	118	Register of Deeds Automation & Preservation Fund	107
Deeds of Trust Fund	108	Rescue Squads Fund	146
DSS Representative Payee Fund	207	Self Insurance Fund	103
Emergency Services	134	Schools' Capital Projects.....	221
Emergency Telephone System Fund	149	Schools' Construction Fund.....	225
Education (Schools' Current Expense)	217	SECC Water & Sewer District Capital	181
Facilities	187	SECC Water & Sewer District	180
Fee Schedule	286	Sheriff's Office	122
Federally Seized Funds.....	132	Social Services	195
Finance	109	Soil & Water Conservation	158
Fines & Forfeitures Fund.....	220	Solid Waste Capital	186
Fire Protection Service Districts	141	Solid Waste Management Fund	183
Forestry	160	State Unauthorized Substance Abuse Fund	133
General Capital Projects	247	Tax Department.....	88
Government Agencies – Justice Center.....	114	Technology	162
Gretchen Peed Scholarship Fund	206	Transfers from the General Fund	117
Hospital Reserve Fund.....	243	Utilities & Engineering	172
Human Resources	96	Water & Sewer Administration.....	177
Library	228	Water & Sewer Capital Projects	179
Partners Health Management	194		
Other Cultural	237		



Message from the County Manager

June 1, 2021

To the Catawba County Board of Commissioners and Citizens:

I am pleased to present to you the recommended Catawba County budget for Fiscal Year 2021/22 in the amount of \$303,965,260, which maintains a property tax rate of \$0.575 per \$100 of valuation and reflects a 25.9 percent increase in the total budget. (This increase is driven primarily by required transfers related to establishing the SECC Water and Sewer District and receipt of a state grant for school construction.) The General Fund budget is \$210,522,842 of this total, a 4.6 percent increase over the current year. 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.

The Fiscal Year 2021/22 Budget continues to invest in the Board of Commissioners' Strategic Plan, focused on creating jobs and growing the tax base while continuing to amplify the County's strong quality of life. Even in the face of the COVID-19 pandemic, Catawba County's deep-rooted tradition of fiscal stewardship has served the community well, positioning the Board of Commissioners to make strategic investments in services that protect community health and safety and reinforce the County's positive business climate, a critical component of the County's and region's post-pandemic economic recovery.

The attached Budget Highlights provides an executive summary of the coming year's financial plan. Details on each department's budget, school capital and current expense funding, longer term capital improvement plans and other future looking data and analysis round out this budget.

Sincerely,

A handwritten signature in black ink that reads "Mick w Berry". The signature is fluid and cursive, with a large, stylized "B" at the end.

Mick Berry
County Manager



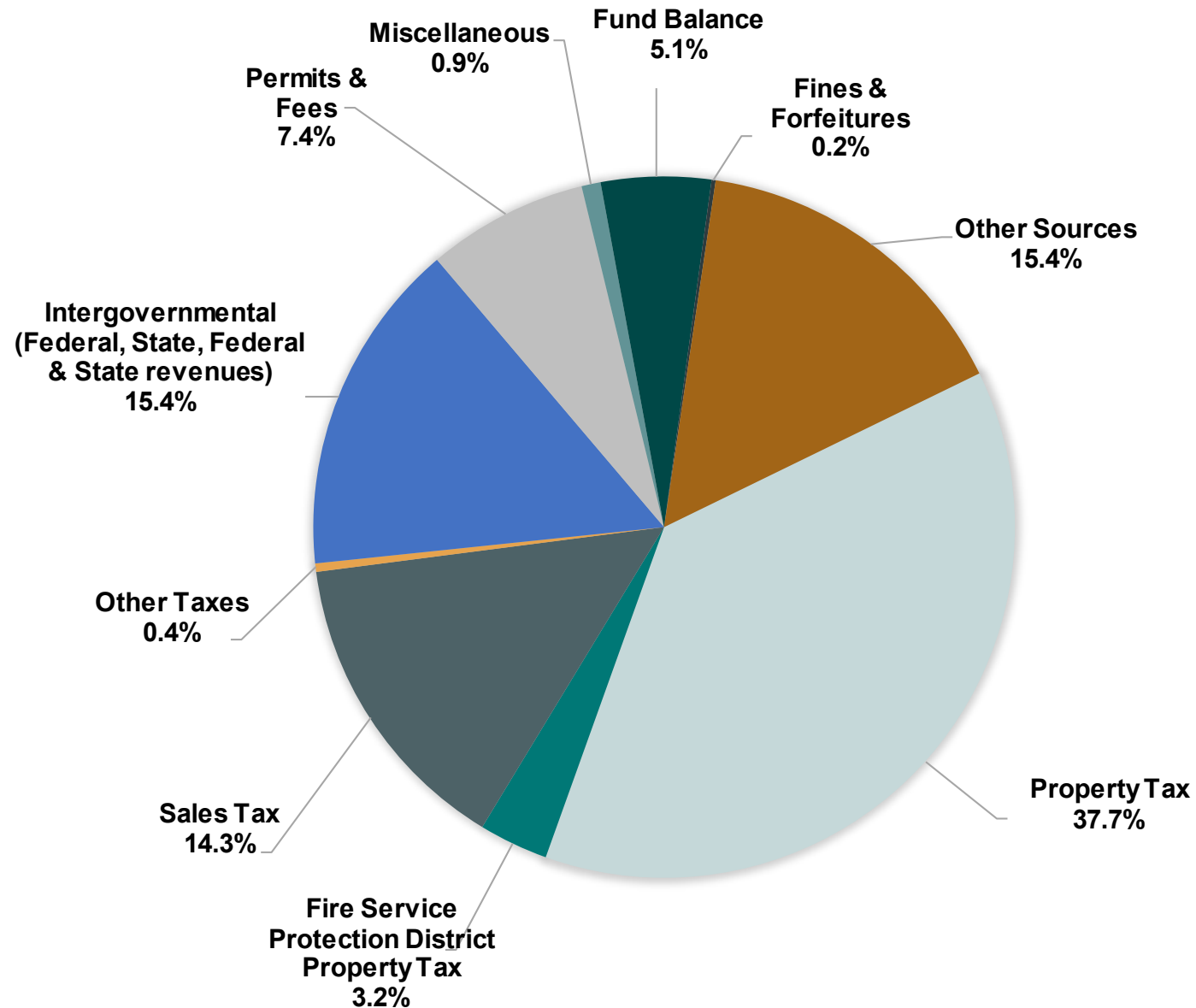
catawba county

MAKING. LIVING. BETTER.

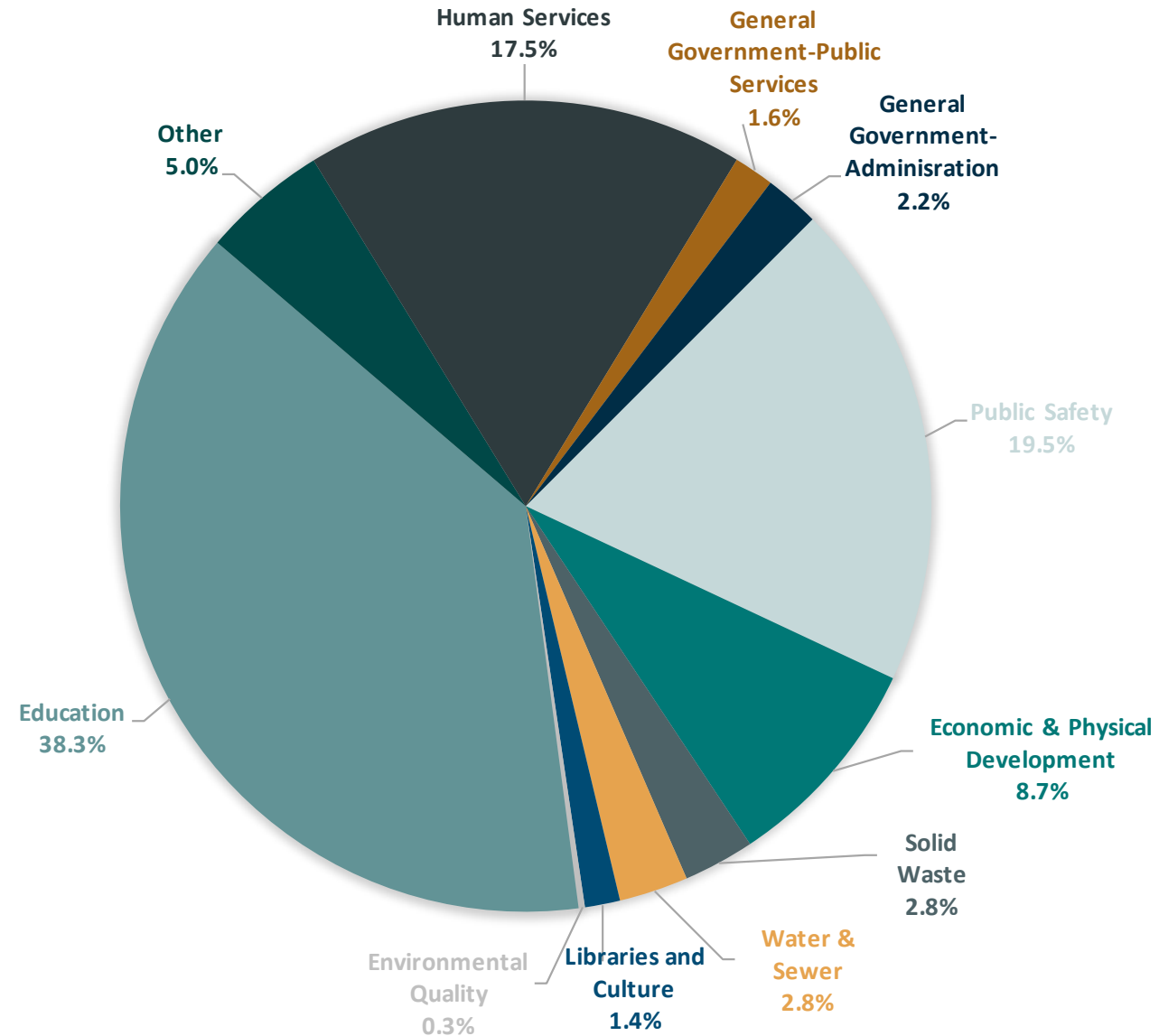
FY2021-22 Manager's Recommended Budget

June 1, 2021

Total Budget: Revenue by Function



Total Budget: Expense by Function



Strong Revenue Picture; \$.575 Tax Rate Maintained

Revenue by Fund /Type	FY 2020/21 Approved Budget	FY 2021/22 Recommended Budget	Rec \$ Change	Rec % Change
Property Tax	\$105,547,711	\$108,699,000	\$3,151,289	3.0%
Sales Tax	\$29,608,821	\$33,706,181	\$4,097,360	13.8%
Other Taxes	\$680,500	\$785,500	\$105,000	15.4%
Federal	\$14,808,250	\$15,352,974	\$544,724	3.7%
State	\$6,928,605	\$5,402,064	(\$1,526,541)	-22.0%
Federal & State	\$6,832,229	\$6,491,767	(\$340,462)	-5.0%
Local	\$5,989,443	\$5,699,407	(\$290,036)	-4.8%
Permits & Fees	\$11,981,335	\$13,043,464	\$1,062,129	8.9%
Miscellaneous	\$2,296,343	\$2,265,663	(\$30,680)	-1.3%
Fund Balance	\$5,871,853	\$7,983,892	\$2,112,039	36.0%
Transfers Between Funds	\$550,000	\$956,015	\$406,015	73.8%
Fines & Forfeitures	\$0	\$0	\$0	0%
Other Sources	\$9,548,775	\$10,136,915	\$588,140	6.2%
Total General Fund	\$200,643,865	\$210,522,842	\$9,878,977	4.9%



Budget Continues Strategic Plan Investments

Expenses by Department/Fund	FY 2020/21 Approved Budget	FY 2021/22 Recommended Budget	Rec. \$ Change	Rec. % Change
General Government	\$9,528,488	\$10,223,175	\$694,687	7.29%
Public Safety	\$37,541,310	\$40,305,449	\$2,764,139	7.36%
Environmental Quality	\$712,263	\$727,476	\$15,213	2.14%
Economic & Physical Dev	\$21,106,166	\$21,769,901	\$663,735	3.14%
Human Services	\$48,374,227	\$50,391,733	\$2,017,506	4.17%
Education - Current Exp	\$46,134,748	\$47,029,774	\$895,026	1.94%
Culture	\$3,703,424	\$3,773,107	\$69,683	1.88%
Debt	\$28,188,100	\$29,010,970	\$822,870	2.92%
Transfers	\$5,355,139	\$7,291,257	\$1,936,118	36.15%
Total General Fund	\$200,643,865	\$210,522,842	\$9,878,977	4.92%



FY22 Funded Investments



EDUCATION:

- Current Expense: 2% increase to total funding (\$895,026)
- K64: 5th of 5-year \$1.3M funding commitment
- Annual Capital: \$7.8M dedicated to schools annual capital needs; submitted list of needs totals \$14M+
- Construction: \$19.5M New Maiden Elementary, \$18M NCCHS Renovations, \$4M HPS Elementary School Renovations

ECONOMIC DEVELOPMENT:

- Trivium & SECC Business Parks - invests \$1.2M towards creation of jobs and tax base



FY22 Funded Investments



SHERIFF:

- \$589,000 in operating increases driven by jail medical, contractual services, and training
- 18 equipped vehicle replacements
- Mandated retirement contribution increase and annualizing 3 School Resource Officers approved in FY21

EMERGENCY SERVICES:

- EMS operating investments - \$234,000 in powerlift stretcher contract, medical supplies, part-time and over-time wages, and patient satisfaction survey
- Animal Shelter - improved veterinary services, and medical supplies; offset by increased municipal revenue
- Ambulances – 4 replacements

911 COMMUNICATIONS CENTER:

- Intermediate and Advanced Telecommunicator Certification incentives - \$15,000



FY22 Funded Investments



PLANNING & PARKS:

- Comprehensive Plan – \$109,000 to update the County’s Comprehensive Plan
- Truck and trailer – replacement of end-of-life truck and trailer (\$45,580)
- Annualize Mountain Creek & 7-Day Operations

PUBLIC HEALTH:

- School Nurses
 - 2 new positions focused on highest acuity students; supported by COVID relief funds (\$155,000)
 - 3 positions added in FY21 – using COVID relief for County share (\$31,257)
- Environmental Health Specialist (1 FTE) –to address increased permitting needs (\$64,556), funded primarily by EH revenue
- Clinical Services Administrative Assistant II (1 FTE) – using COVID relief to address increased workload and provide dedicated program support (\$57,000)



FY22 Funded Investments



WATER AND SEWER:

- Budget establishes SECC Water & Sewer District Enterprise Funds for newly established district (May 9, 2021)
 - Operating - \$679,163
 - Capital
 - Hickory-Catawba WWTP Future Expansion - \$250,000
 - S NC 16 Water - \$2.5M
 - Village Center Pump Station Upgrade - \$2,709,000
- County Water & Sewer Enterprise Fund maintained



FY22 Funded Investments



UTILITIES & ENGINEERING:

- Building Services Official III (1 FTE) –to address increased permitting needs (\$89,000), funded by building permit revenue
- Permit Center Specialist (1 FTE) – to address increased permitting needs (\$56,500)
- 4 Vehicles – 3 replacements and 1 new

LIBRARY:

- Late Fee Elimination – \$17,000 revenue reduction
- Future Main Library project - \$300,000 (Library Reinventing Surplus)



FY22 Funded Investments



MAINTAINING OPERATIONS AND SERVICE:

- Competitive Performance Pay
 - 3% for effective performance
 - 3.5% for top performers
- Maintain Health and Dental Plans
 - 6.25% premium increase
- Treasurer's mandatory LGERS/LEO increases: 1.2%
- 401k Contribution Increase: 1%
- Annual 1/3 Pay Study Implementation
- Maintain Longevity and Service Award Programs



Continued Support for Outside Agencies

- Other Economic Development – \$566,428, plus incentives
- Other Public Safety – \$989,229
- Hickory Public Library - \$225,289
- Historical Association - \$125,000
- SALT Block - \$100,000
- United Arts Council \$1 per NCOMB population – \$159,621



Changes to Fire Service District Tax Rates

Fire District	FY22 Requested	FY21 Tax Rate	FY22 Recommended
Mountain View	0.0900	0.0718	0.0900
Conover	0.1250	0.1100	0.1100
Claremont	0.1300	0.1100	0.1200
Catawba	0.1500	0.1300	0.1300
Newton	0.1500	0.1300	0.1500

Mountain View: \$148,216 revenue increase to fund pumper and tanker debt, set-aside for future land acquisition, and support operations.

Claremont: \$74,653 increase requested. \$35,643 increase recommended to fund medical first response in rural district 12 hours per day, Monday through Friday.

Newton: \$125,889 increase in revenue to support 6 positions previously funded through SAFER grant (to enhance rural service) and to address capital replacement pressures.

Not Recommended: Requested increases for Conover and Catawba not recommended.



Recommended Personnel Changes: 6 New Positions, 6.5 Eliminated



Position	Department	Total FTEs	Funding Source
School Nurse	Public Health	2.0	COVID Relief
Administrative Assistant II	Public Health	1.0	COVID Relief
Environmental Health Specialist	Public Health	1.0	EH Fees
Building Services Official III	Utilities & Engineering	1.0	General Fund
Permit Center Specialist	Utilities & Engineering	1.0	General Fund
Total New FTEs		6.0	

Position	Department	Total FTEs
Foster Cottage Parent	Social Services	-5.0
Outpatient Therapist	Social Services	-0.5
Attorney	County Manager's Office	-1.0
Total Recommended FTEs		-6.5



Overview of Proposed Fee Changes

- **Animal Shelter:** 5 new fees to capture costs; 4 decreased animal adoption fees; 2 revised fees to better clarify costs
- **Emergency Services:** Revising 10 fees for relevancy and to better reflect actual costs; 2 new fees to better recover costs
- **Human Resources:** Eliminating 3 fees for services that are not used
- **Library:** Elimination of late fees; revising large format printing/copying fee to capture actual costs; verbiage update for 3D printing fee
- **Environmental Health:** Eliminating 3 fees; revising one fee's verbiage for services no longer offered; new Authorization to Construct – Septic Tank Only fee
- **Utilities & Engineering:** Overhaul of Building Permits to improve simplicity and transparency, elimination of Green Building Incentives
- **Solid Waste fee schedule:** Increase tipping fees per plan, new fee to discourage by-passing exit scales, new fee for visitor safety vests, decrease mulch compost, increase in scrap tire disposal fee



FY2021-22 Budget: Next Steps

- June 10th BOC Hearings with Departments, Schools, and Outside Agencies
- June 15th Public Hearing and Wrap-Up
- June 21st FY2021-22 Budget Adoption





MAKING

LIVING

BETTER



catawba county
MAKING. LIVING. BETTER.

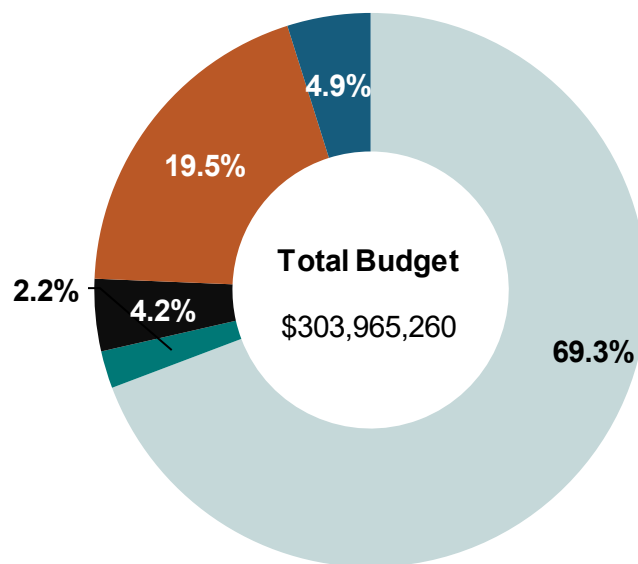
EXECUTIVE SUMMARY



FISCAL YEAR 2021/22 BUDGET HIGHLIGHTS

The County's total Fiscal Year 2021/22 Budget is \$303,965,260. The County manages these funds 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. Catawba County has 41 funds, with the largest being the General Fund. The General Fund is the primary operating fund composing \$210,522,842 or 69.3 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 57.5 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.

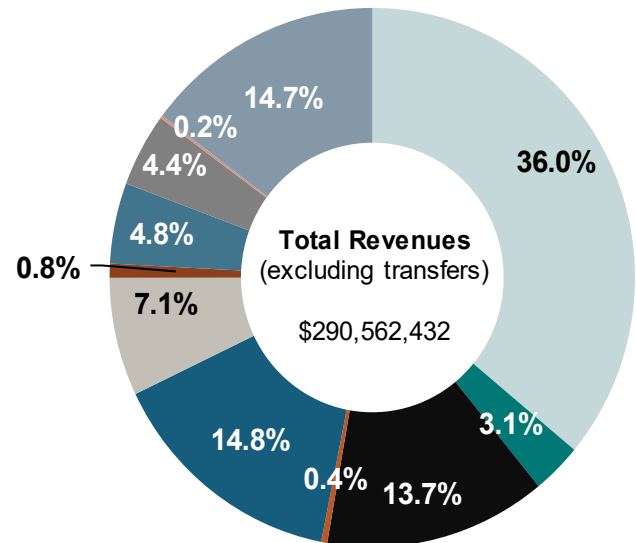
FINES & FORFEITURES

Fees collected by the Courts and entirely distributed to schools.

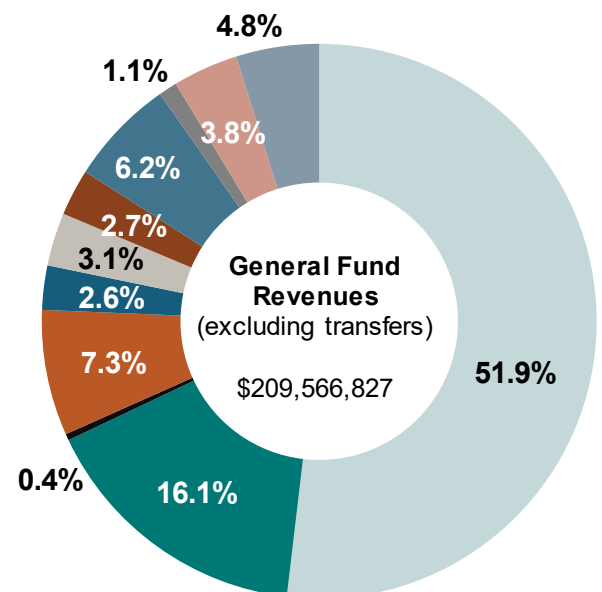
OTHER SOURCES

Includes debt proceeds, special contingency, and insurance premiums.

TOTAL REVENUES



GENERAL FUND REVENUES



REVENUE SUMMARY

	2019/20 Actual	2020/21 Current	2021/22 Requested	2021/22 Recommended	Percent Change
GENERAL FUND					
Property Tax	\$106,160,053	\$105,547,711	\$108,269,000	\$108,699,000	3.0%
Sales Tax	32,639,506	29,608,821	32,498,681	33,706,181	13.8%
Other Taxes	945,346	680,500	785,500	785,500	15.4%
Federal	14,493,063	14,808,250	14,931,490	15,352,974	3.7%
State	6,870,327	6,928,605	5,402,064	5,402,064	-22.0%
Federal & State	6,648,287	6,832,229	6,491,767	6,491,767	-5.0%
Local	5,494,689	5,989,443	5,706,905	5,699,407	-4.8%
Permits & Fees	11,635,977	11,981,335	12,953,464	13,043,464	8.9%
Miscellaneous	3,344,473	2,296,343	2,265,663	2,265,663	-1.3%
Fund Balance	0	5,871,853	14,147,777	7,983,892	36.0%
Transfers Between Funds	718,759	550,000	986,015	956,015	73.8%
Fines & Forfeitures	375,875	575,700	0	0	0%
Other Sources	(278,863)	9,548,775	10,136,915	10,136,915	6.2%
	\$189,047,492	\$201,219,565	\$214,575,241	\$210,522,842	4.6%
OTHER GENERAL FUND TYPES					
Local	\$281,300	\$305,000	\$310,000	\$310,000	1.6%
Permits & Fees	19,623	20,000	15,000	15,000	-25.0%
Miscellaneous	224,462	73,500	78,000	78,000	6.1%
Fund Balance	0	529,025	545,300	545,300	3.1%
Transfers Between Funds	2,383,667	2,447,387	2,511,096	2,511,096	2.6%
Other Sources	2,756,066	2,876,650	3,170,000	3,170,000	10.2%
	\$5,665,118	\$6,251,562	\$6,629,396	\$6,629,396	6.0%
SPECIAL REVENUE FUNDS					
Prior Year Tax	\$826,183	\$844,892	\$844,892	\$844,892	0.0%
Fire Protection Service District	8,510,185	8,805,841	9,375,286	9,279,381	5.4%
Federal	1,106,533	0	0	0	0%
State	1,395,369	896,573	675,787	675,787	-24.6%
Federal & State	0	0	400,000	400,000	0%
Local	4,520	3,000	3,000	3,000	0.0%
Permits & Fees	14,500	0	125,000	125,000	0%
Miscellaneous	317,869	52,500	52,500	52,500	0.0%
Fund Balance	0	999,736	1,371,636	830,047	-17.0%
Transfers Between Funds	53,710	0	40,897	40,897	0%
Other Sources	0	5,000	542,300	545,832	10816.6%
	\$12,228,869	\$11,607,542	\$13,431,298	\$12,797,336	10.3%
CAPITAL PROJECT FUNDS					
Sales Tax	\$6,912,738	\$6,113,000	\$7,478,756	\$7,786,556	27.4%
State	0	0	10,000,000	10,000,000	0.0%
Local	207,925	15,552	13,932	13,932	-10.42%
Miscellaneous	1,669,458	355,600	0	0	0.0%
Fund Balance	0	976,845	7,956,996	1,415,536	44.9%
Transfers Between Funds	10,156,702	4,707,752	9,451,054	8,492,824	80.4%
Other Sources	0	0	31,500,000	31,500,000	0%
	\$18,946,823	\$12,168,749	\$66,400,738	\$59,208,848	386.6%
ENTERPRISE FUNDS					
Other Taxes	369,136	342,000	345,000	345,000	0.9%
State	74,371	30,500	52,000	52,000	70.5%
Local	735,152	3,000	3,000	3,000	0.0%
Permits & Fees	8,606,425	8,208,561	8,870,819	8,870,819	8.1%
Miscellaneous	694,574	153,280	158,647	158,647	3.5%
Fund Balance	0	1,480,369	3,950,213	3,950,213	166.8%
Transfers Between Funds	805,367	0	1,420,159	1,420,159	0%
Other Sources	106,551	12,000	7,000	7,000	-41.7%
	\$11,391,576	\$10,229,710	\$14,806,838	\$14,806,838	44.7%
TOTAL	\$237,279,878	\$241,477,128	\$315,843,511	\$303,965,260	25.9%

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.

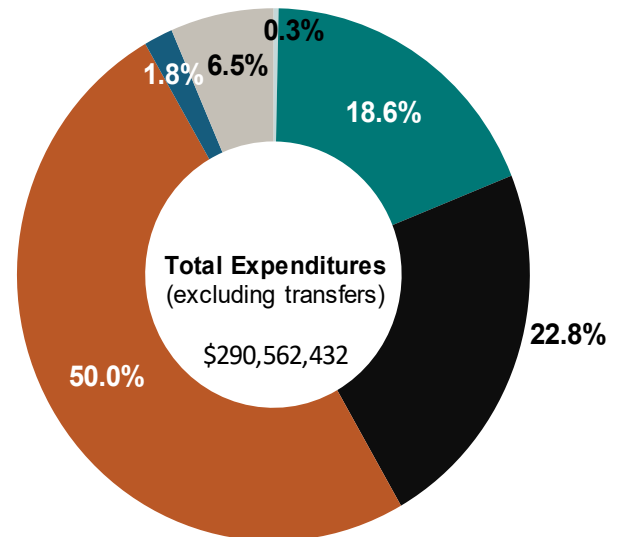
CULTURE

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.

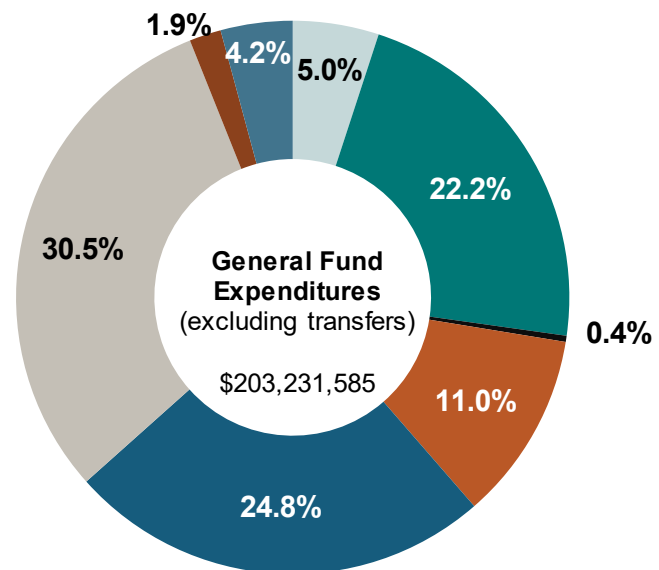
OTHER

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

TOTAL EXPENDITURES



GENERAL FUND EXPENDITURES



EXPENDITURE SUMMARY

	2019/20 Actual	2020/21 Current	2021/22 Requested	2021/22 Recommended	Percent Change
General Fund					
General Government	\$8,411,795	\$9,528,488	\$10,254,675	\$10,223,175	7.3%
Public Safety	34,741,592	37,541,310	42,417,354	40,305,449	7.4%
Environmental Quality	594,076	712,263	727,476	727,476	2.1%
Economic & Physical Development	18,996,900	21,106,166	21,950,393	21,769,901	3.1%
Human Services	43,149,372	48,374,227	50,289,684	50,391,733	4.2%
Schools Current Expense	45,873,652	46,710,448	47,901,301	47,029,774	0.7%
Libraries & Culture	3,488,988	3,703,424	3,773,901	3,773,107	1.9%
Debt Service	18,660,223	28,188,100	29,010,970	29,010,970	2.9%
Transfers to Other Funds	7,863,522	5,355,139	8,249,487	7,291,257	36.2%
	\$181,780,120	\$201,219,565	\$214,575,241	\$210,522,842	4.6%
Other General Fund Types					
Self Insurance Fund	\$4,043,461	\$5,630,800	\$5,964,250	\$5,964,250	5.9%
Reappraisal Fund	523,709	541,762	586,146	586,146	8.2%
Register of Deeds Auto. & Preserv.	78,899	79,000	79,000	79,000	0.0%
	\$4,646,069	\$6,251,562	\$6,629,396	\$6,629,396	6.0%
Special Revenue Fund Types					
Emergency Telephone System Fund	\$806,222	\$896,573	\$675,787	\$675,787	-24.6%
Narcotics Seized Fund	53,710	0	40,897	40,897	0.0%
State Unauthorized Substance Fund	33,711	70,000	70,000	70,000	0.0%
Narcotics Fed Seized Justice Fund	1,647	17,500	40,000	40,000	128.6%
Narcotics Fed Seized Treasury Fund	0	20,000	40,000	40,000	100.0%
Hospital Reserve Fund	500,000	500,000	500,000	500,000	0.0%
Rescue Squads Fund	829,522	1,009,136	1,486,481	944,892	-6.4%
Library Endowment Fund	3,995	4,000	4,000	4,000	0.0%
Gretchen Peed Scholarship Fund	0	1,500	1,500	1,500	0.0%
Parks/Historic Preserv.Trust Fund	250,000	5,000	0	0	0.0%
Community Development Fund	72,859	0	0	0	0.0%
Fire Protection Service District Funds	9,025,029	9,083,833	9,505,333	9,409,428	3.6%
Fines & Forfeitures Fund	0	0	542,300	545,832	0.0%
CARES Act Fund	1,106,533	0	0	0	0.0%
DSS Representative Payee Fund	0	0	400,000	400,000	0.0%
Deeds of Trust Fund	0	0	125,000	125,000	0.0%
	\$12,683,228	\$11,607,542	\$13,431,298	\$12,797,336	10.3%
Capital Project Funds					
General Capital Projects	\$25,663,741	\$5,263,882	\$4,285,642	\$3,342,712	-36.5%
Schools' Capital Fund	5,438,892	5,454,867	14,056,096	7,807,136	43.1%
Schools' Construction Fund	7,471,676	0	41,500,000	41,500,000	0.0%
Solid Waste Capital	5,315,590	1,200,000	1,100,000	1,100,000	-8.3%
Water & Sewer Capital Fund	1,743,492	250,000	0	0	0.0%
SECC Water & Sewer District Capital	0	0	5,459,000	5,459,000	0.0%
	\$45,633,391	\$12,168,749	\$66,400,738	\$59,208,848	386.6%
Enterprise Funds					
Solid Waste	\$5,070,831	\$7,692,341	\$8,239,466	\$8,239,466	7.1%
Water and Sewer	\$2,101,942	\$2,537,369	\$5,888,209	\$5,888,209	132.1%
SECC Water & Sewer District	0	0	679,163	679,163	0.0%
	\$7,172,773	\$10,229,710	\$14,806,838	\$14,806,838	44.7%
TOTAL	\$251,915,581	\$241,477,128	\$315,843,511	\$303,965,260	25.9%

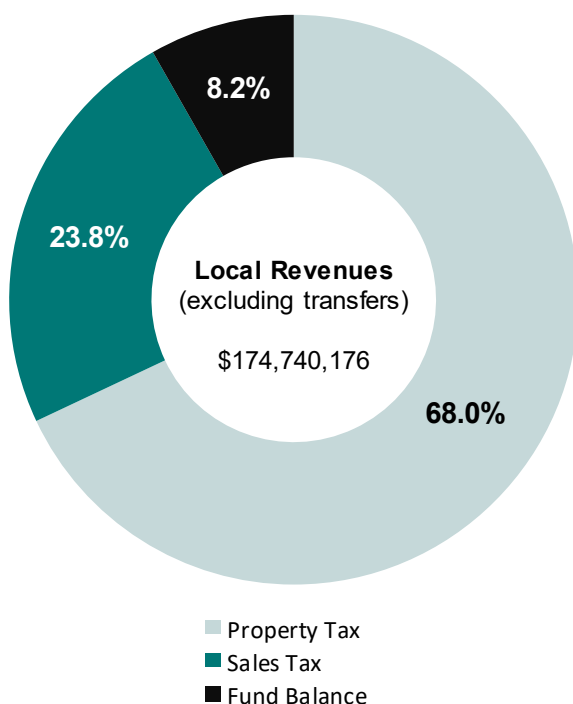
Local Funds

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

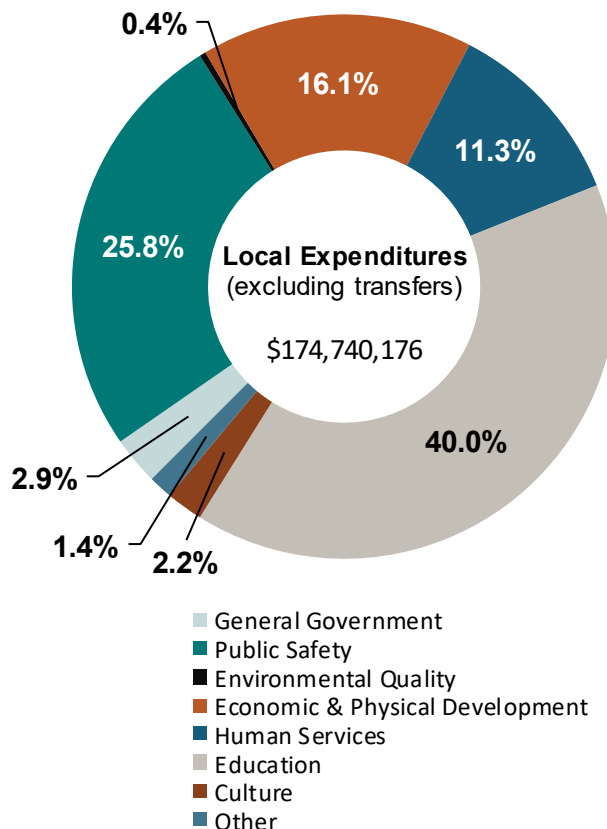
Other services (such as Building Services) generate sufficient user charge and fee revenue to support itself. In these instances, by Statute excess revenue can't be used to support other services. Similarly, Solid Waste, as an Enterprise Fund, supports itself without County tax revenue.

Many services provided by the County don't generate revenues at all, or the amount generated isn't sufficient to cover the cost of delivering the service such as Education, Public Safety, General Government Administration, and Libraries. The term Local Funds is used to refer to the portion of the budget supported by property tax, sales tax, 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



MAJOR CHANGES IN THE FISCAL YEAR 2021/22 BUDGET

REVENUE

Property Tax

Due to tax base growth and conservative budgeting in prior years, property tax revenue increased \$3.6 million budget to budget (\$3.2 million countywide property tax, \$473,540 fire protection service districts' property tax).

Sales Tax

Sales tax revenues increased \$5.8 million budget to budget due to growth in both the base and sales activity along with conservative budgeting in the prior year.

General Fund Balance

Fund balance appropriated in the General Fund increased \$2.1 million.

EXPENSE

Public Safety

Sheriff

The Sheriff's Office budget reflects increases primarily driven by planned compensation and benefits increases to improve competitiveness and the addition of three COPs grant-funded School Resource Officers approved during Fiscal Year 2020/21. Additionally, the budget funds increased contractual services for jail medical. Tasers, body worn cameras, and the Catawba Communities program run in partnership with local law enforcement agencies.

Emergency Services

The Emergency Services budget includes increased costs due to the replacement of four ambulances, a service contract for Power Lift and Power Stretcher systems, and various operating increases.

911 Communications Center

The budget includes incentives for the completion of intermediate and advanced telecommunicator certifications, miscellaneous operating increases, and a reduction in 911 funds due to the State's transition to Next Generation 911.

Other Public Safety

The budget includes additional funding for the Lake Normal Marine Commission, Court Services, and the Conflict Resolution Center.

Environmental Quality

Forestry

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

Cooperative Extension

The budget increase is driven by planned compensation changes.

Soil & Water Conservation

The budget increase is driven by planned compensation changes.

Economic & Physical Development

Technology

The budget includes ITC maintenance agreement increases, upgrading the NC Property Tax System (NCPTS) to the standard version, and planned salary and benefit changes.

Planning, Parks, & Development

The budget includes previously approved increased expenses related to 7-day operations and the opening of Mountain Creek Park. It also includes expenses towards updating the County's Comprehensive Plan as statutorily required, increased metropolitan planning organization membership costs, and planned salary and benefit changes.

Utilities & Engineering

The budget includes an additional Building Services Official III and Permit Center Specialist to address increased building activity as well as planned salary and benefit changes.

Facilities

The budget also includes increases related to utility, repair, and maintenance expenses, repair and maintenance for the new jail outside warranty, janitorial services, and the replacement of a Maintenance truck.

Human Services

Social Services

The budget increase is primarily due to planned salary and benefits changes. The budget includes the closure of foster care cottages and increased revenue and expense for grants supporting Nutrition Services and Post Adoption.

Public Health

The budget increase is driven by the addition of five School Nurses to the budget (including three added during Fiscal Year 2020/21) and an Administrative Assistant II to support Communicable Disease funded by grants and COVID relief dollars and an Environmental Health Specialist to address onsite inspection demands funded by Environmental Health fee revenue.

Partners Health Management

The budget maintains funding to Partners HM as the County continues to work with Partners HM and other community partners to assess local physical and behavioral health needs and explore improvements. This funding includes \$125,000 in ABC funds, consistent with the NC GS 18B-804 requirement that bottle taxes and a portion of ABC gross receipts be spent for the treatment of alcoholism or substance abuse, or for research or education on alcohol or substance abuse.

Education

Current Expense

The budget includes a 2% increase in current expense funding for public schools and Catawba Valley Community College (CVCC). The budget also continues to provide \$1.3 million for the K-64 Initiative.

Culture

Library

The budget includes reduced municipal revenue, the elimination of late fees, and planned compensation changes.

Other Cultural

The budget maintains current year funding levels for the SALT Block Foundation. Funding for the Historical Association increased based on reserve losses sustained due to the pandemic. Funding for the United Arts Council increased based on population. The budget continues to fund Hickory Public Libraries so that County residents living outside the city limits of Hickory can use Patrick Beaver and Ridgeview Libraries free of charge.

General Government

County Manager

The budget includes planned salary and benefit changes as well as modifications related to planned staffing transitions within the County Manager's Office.

Tax

The budget increase is driven by cyclical costs associated with statutorily required audit programs as well as planned salary and benefit changes.

Elections

The budget includes cyclical changes related to the October 2021 City of Hickory primary, November 2021 municipal and city school elections, and the May 2022 primaries for federal, state, judicial, county, county schools, and the Soil & Water Conservation District.

Register of Deeds

The budget includes adjusted revenue projections based on current year trends and planned compensation changes.

Finance

The budget includes an increase in personal services due to planned salary and benefits changes.

Contingency

The amount budgeted for Special Contingency in Fiscal Year 2021/22 will allow the County to recognize additional revenue anticipated due to pandemic response.

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 for the Reappraisal Fund fluctuates annually based on the current stage of the four-year property tax revaluation cycle. The budget includes increased costs for market modeling and reappraisal in advance of the next planned revaluation, which is scheduled to occur in 2023.

Emergency Telephone System Fund

The State of North Carolina is implementing Next Generation 911 (NG911) to ensure citizens are able to access 911 services regardless of their location or the communication technology they use. The NC 911 Board has contracted with AT&T for the implementation of a statewide Emergency Services IP Network (ESINet) and with GeoComm to manage the GIS services portion of the NG911 Project. State statute prevents counties from charging 911 Funds for GIS services after June 30, 2021 due to planned ESINet implementation. All public safety answering points are scheduled to transition to ESINet by December 2021 with Catawba County's transition expected in August.

Fire Service Protection Districts

The budget includes 11 districts remaining at their current tax rates, with three districts receiving tax increase beyond the current rate. Five districts will apply fund balance towards capital purchases.

Rescue Squads

The budget maintains operating funds and includes capital for each squad towards replacing and upgrading radios.

General Capital Projects

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

Schools Capital

The budget includes \$7.8 million to address capital needs of the three public school systems and CVCC.

Schools Construction

The budget includes funding for planned construction projects for a new Maiden Elementary School, Hickory Public Schools elementary school renovations, and Newton-Conover High School renovations.

Solid Waste Capital

The budget includes \$1,000,000 in a landfill closure project towards anticipated closure expenses. Additionally, \$100,000 is budgeted for future cell expansion.

Water & Sewer Capital

The budget maintains the Water and Sewer Capital Fund for projects outside the Southeastern Catawba County (SECC) Water and Sewer District with no new funded projects.

SECC Water & Sewer District Capital

The budget establishes the SECC Water and Sewer District Capital Fund to account for capital project expenses within the boundaries of the district. The budget includes just under \$5.5 million in projects.

Water & Sewer Administration

The budget transfers funding to the new SECC Water and Sewer District Capital Fund to fund planned projects. Operating costs for water and sewer expenses related to the SECC area are also moved to the new enterprise fund.

SECC Water & Sewer District

The budget establishes a new enterprise fund to account for operating expenditures of the SECC Water and Sewer District Fund, including a chargeback to the district for its share of Catawba County staff dedicated to water and sewer.

Solid Waste Management

The budget includes increased capital expenses, an increase in state required reserves to cover future closure and post closure costs, and planned compensation changes. Charges and fees increase \$522,000 due to a planned 2 percent increase in Municipal Solid Waste (MSW) and a \$1 increase in Commercial & Demolition (C&D) tipping fees.

Fines & Forfeitures, Deeds of Trust, DSS Representative Payee

In June 2019, the Governmental Accounting and Standards Board (GASB) issued Statements 84 and 97 that changed how NC local governments have generally treated certain funds and requiring the dollars to be budgeted in special revenue funds. Historically, fines and forfeitures that go to public schools have been budgeted in the County General fund and the state portion of Deeds of Trust fees as well as funds managed by Social Services for adult and child clients were thought to be excluded from local budgeting requirements by NCGS 159-13(a)(3).

LONG-TERM FINANCIAL PLANNING

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

The Fiscal Year 2021/22 budget invests in services and infrastructure related to many of the eight major focus areas of the strategic plan as well as general service needs. Highlights of investment include:

- *K-64 and Education:* \$1.3 million dedicated to K-64 for the final year of a 5-year commitment, \$57 per pupil or 2 percent total current expense increase for the three public school systems, and a 2 percent increase in current expense funding to CVCC. Additionally, the budget funds \$7.8 million in schools' annual capital needs.

Every four years in conjunction with countywide property reappraisal, the County works with the public schools and CVCC to develop a 4-year construction plan. There are two years and \$45.5 million in construction projects remaining in the current 4-year plan that began in Fiscal Year 2019/20. Further, \$15 million is committed to debt service for financed school projects. In preparation for the next 4-year school construction cycle scheduled to begin in Fiscal Year 2023/24, the budget funds an update to the WPCOG Schools' Growth Estimation Model that projects school enrollment and space needs.

- *Economic Development:* The budget plans for \$1.2 million per year for each of the next four years towards future economic development needs.

Three positions are funded in the budget in response to increased building and development activity: a Building Services Official, Permit Center Specialist, and Environmental Health Specialist.

- *Water & Sewer Infrastructure:* The budget establishes a new enterprise fund to account for operating expenditures of the Southeastern Catawba County (SECC) Water and Sewer District Fund, including a chargeback to the district for its share of Catawba County staff dedicated to water and sewer. Over \$18.6 million in water and sewer projects are planned in the district over the course of the next five years subject to development.
- *Planning:* The budget funds a contract with the WPCOG to update the Catawba County Comprehensive Plan adopted in 1996.
- *Parks:* Work continues on Mountain Creek Park development, anticipated to open this fall. The budget includes the annualization of staffing for both Mountain Creek and 7-day operations at existing parks.
- *Libraries:* The budget begins to reserve funds for the Newton Library Branch from Library Reinventing Surplus consistent with recently adopted Library strategic plan.
- *Healthy & Safe Community:* The budget invests in increased salaries, benefits, and education incentives in the Sheriff's Office to improve competitiveness and funds increased contractual services for jail medical, Tasers, body worn cameras, and the Catawba Communities program run in partnership with local law enforcement agencies. Funding is continued for the multi-

year replacement and upgrade of the department's radios. The County's 320-bed jail expansion is due to open this summer, with ongoing debt and operating costs continued in the budget.

The budget returns to the typical replacement schedule of four ambulances (three were budgeted for replacement in Fiscal Year 2020/21). The budget also provides the Rescue Squads with funding towards the replacement and upgrade of radios.

Five school nurse positions are added to the budget including three grant-funded positions added during Fiscal Year 2020/21 and two new positions funded with COVID relief funds. Additionally an Administrative Assistant II position is added to support Communicable Diseases, also funded with COVID relief funds.

- *Solid Waste*: The budget continues the multi-year plan that began in Fiscal Year 2018/19 with the first tipping fee increase in over 10 years, to set aside funding for closure/post closure costs of the existing cell and future cell needs. MSW tipping fees will increase by 2 percent and C&D tipping fees will increase by \$1 in Fiscal Year 2021/22.

The County is able to make these investments within available revenues, maintaining the property tax rate of \$0.575 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, jail expansion, 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

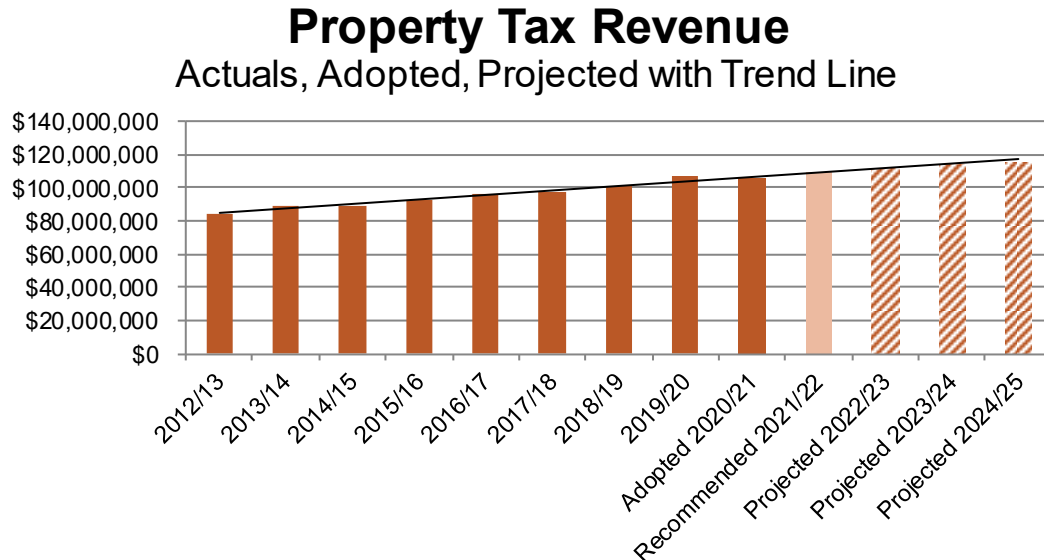
	2021/22 Recommended	2022/23 Projected	2023/24 Projected	2024/25 Projected
GENERAL FUND				
Property Tax	\$108,699,000	\$110,873,000	\$113,090,000	\$115,352,000
Sales Tax	33,706,181	\$34,717,000	\$35,759,000	\$36,832,000
Other Taxes	785,500	\$802,000	\$818,000	\$834,000
Federal	15,352,974	\$15,507,000	\$15,662,000	\$15,819,000
State	5,402,064	\$5,456,000	\$5,511,000	\$5,566,000
Federal & State	6,491,767	\$6,557,000	\$6,623,000	\$6,689,000
Local	5,699,407	\$5,756,000	\$5,814,000	\$5,872,000
Permits & Fees	13,043,464	\$13,304,000	\$13,570,000	\$13,841,000
Miscellaneous	2,265,663	\$2,311,000	\$2,357,000	\$2,404,000
Fund Balance	7,983,892	7,619,051	7,101,547	6,736,769
Transfers Between Funds	956,015	5,828,012	5,144,493	2,594,345
Other Sources	\$10,136,915	\$9,663,067	\$9,510,770	\$9,347,254
	\$210,522,842	\$218,393,130	\$220,960,810	\$221,887,368
OTHER GENERAL FUND TYPES				
Local	\$310,000	\$316,000	\$322,000	\$328,000
Permits & Fees	15,000	\$15,000	\$15,000	\$15,000
Miscellaneous	78,000	\$80,000	\$82,000	\$84,000
Fund Balance	545,300	\$546,000	\$546,000	\$546,000
Transfers Between Funds	2,511,096	\$2,561,000	\$2,612,000	\$2,664,000
Other Sources	3,170,000	\$3,233,000	\$3,298,000	\$3,364,000
	\$6,629,396	\$6,751,000	\$6,875,000	\$7,001,000
SPECIAL REVENUE FUNDS				
Prior Year Tax	\$844,892	\$845,000	\$845,000	\$845,000
Fire Protection Service District	\$9,279,381	\$9,465,000	\$9,654,000	\$9,847,000
State	\$675,787	\$676,000	\$676,000	\$676,000
Federal & State	\$400,000	\$400,000	\$400,000	\$400,000
Local	\$3,000	\$3,000	\$3,000	\$3,000
Permits & Fees	\$125,000	\$125,000	\$125,000	\$125,000
Miscellaneous	\$52,500	\$53,000	\$53,000	\$53,000
Fund Balance	\$830,047	\$825,065	\$830,065	\$835,065
Transfers Between Funds	\$40,897	0	0	0
Other Sources	\$545,832	504,935	504,935	504,935
	\$12,797,336	\$12,897,000	\$13,091,000	\$13,289,000
CAPITAL PROJECT FUNDS				
Sales Tax	\$7,786,556	\$8,271,000	\$8,769,000	\$9,282,000
State	10,000,000	0	0	0
Local	13,932	0	0	0
Fund Balance	1,415,536	0	0	0
Transfers Between Funds	8,492,824	4,138,595	4,871,711	5,641,886
Other Sources	31,500,000	4,000,000	0	0
	\$59,208,848	\$16,409,595	\$13,640,711	\$14,923,886
ENTERPRISE FUNDS				
Other Taxes	345,000	346,000	347,000	349,000
State	52,000	0	0	0
Local	3,000	3,000	3,000	3,000
Permits & Fees	8,870,819	8,994,000	10,129,000	9,271,000
Miscellaneous	158,647	227,000	229,000	230,000
Fund Balance	3,950,213	0	1,956,785	3,280,034
Transfers Between Funds	1,420,159	972,532	669,015	695,526
Other Sources	7,000	0	0	0
	\$14,806,838	\$11,547,532	\$14,338,800	\$14,833,560
TOTAL	\$303,965,260	\$265,998,257	\$268,906,321	\$271,934,814

4-YEAR EXPENSE SUMMARY PROJECTION

	2021/22 Recommended	2022/23 Projected	2023/24 Projected	2024/25 Projected
GENERAL FUND				
General Government	\$10,223,175	\$10,427,000	\$10,636,000	\$10,849,000
Public Safety	\$40,305,449	\$41,228,000	\$42,050,000	\$42,872,000
Environmental Quality	\$727,476	\$742,000	\$757,000	\$772,000
Economic & Physical Development	\$21,769,901	\$22,697,000	\$23,151,000	\$23,614,000
Human Services	\$50,391,733	\$51,400,000	\$52,428,000	\$53,477,000
Schools Current Expense	\$47,029,774	\$47,971,000	\$48,930,000	\$49,909,000
Libraries & Culture	\$3,773,107	\$3,848,000	\$3,925,000	\$4,004,000
Debt Service	\$29,010,970	\$33,347,535	\$32,391,955	\$29,559,635
Transfers to Other Funds	\$7,291,257	\$6,732,595	\$6,691,855	\$6,830,733
	\$210,522,842	\$218,393,130	\$220,960,810	\$221,887,368
OTHER GENERAL FUND TYPES				
Self Insurance Fund	\$5,964,250	\$6,074,000	\$6,186,000	\$6,300,000
Reappraisal Fund	\$586,146	\$598,000	\$610,000	\$622,000
Register of Deeds Auto. & Preserv.	\$79,000	\$79,000	\$79,000	\$79,000
	\$6,629,396	\$6,751,000	\$6,875,000	\$7,001,000
SPECIAL REVENUE FUNDS				
Emergency Telephone System Fund	\$675,787	\$676,000	\$676,000	\$676,000
Narcotics Seized Fund	\$40,897	\$0	\$0	\$0
State Unauthorized Substance Fund	\$70,000	\$70,000	\$70,000	\$70,000
Narcotics Fed Seized Justice Fund	\$40,000	\$15,000	\$15,000	\$15,000
Narcotics Fed Seized Treasury Fund	\$40,000	\$15,000	\$15,000	\$15,000
Hospital Reserve	\$500,000	\$500,000	\$500,000	\$500,000
Rescue Squads Fund	\$944,892	\$945,000	\$945,000	\$945,000
Gretchen Peed Scholarship Fund	\$1,500	\$2,000	\$2,000	\$2,000
Parks/Historic Preserv. Trust Fund	\$0	\$0	\$0	\$0
Community Development Fund	\$0	\$0	\$0	\$0
Fire Protection Service District Funds	\$9,409,428	\$9,597,000	\$9,789,000	\$9,985,000
Fines & Forfeitures Fund	\$545,832	\$546,000	\$546,000	\$546,000
CARES Act Fund	\$0	\$0	\$0	\$0
DSS Representative Payee Fund	\$400,000	\$400,000	\$400,000	\$400,000
Deeds of Trust Fund	\$125,000	\$127,000	\$129,000	\$131,000
	\$12,797,336	\$12,897,000	\$13,091,000	\$13,289,000
CAPITAL PROJECT FUNDS				
General Capital Projects	\$3,342,712	\$2,274,395	\$2,144,711	\$2,192,886
Schools' Capital Fund	\$7,807,136	\$7,107,000	\$7,301,000	\$7,501,000
Schools' Construction Fund	\$41,500,000	\$4,000,000	\$0	\$0
Solid Waste Capital	\$1,100,000	\$0	\$0	\$0
SECC Water & Sewer District Capital	\$5,459,000	\$2,350,000	\$4,195,000	\$5,230,000
	\$59,208,848	\$15,731,395	\$13,640,711	\$14,923,886
ENTERPRISE FUND				
Water & Sewer	\$5,888,209	\$2,487,359	\$4,005,648	\$5,334,700
Solid Waste	\$8,239,466	\$8,374,983	\$9,500,575	\$8,659,972
SECC Water & Sewer District	\$679,163	\$685,190	\$832,577	\$838,888
	\$14,806,838	\$11,547,532	\$14,338,800	\$14,833,560
TOTAL	\$303,965,260	\$265,320,057	\$268,906,321	\$271,934,814

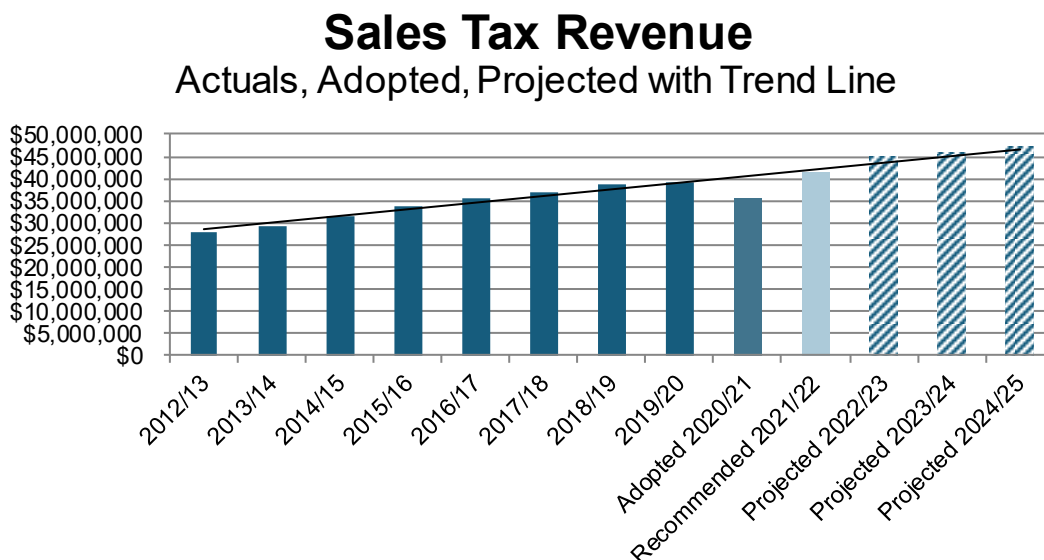
REVENUE TRENDS

MAJOR REVENUE SOURCES (ACTUALS & TRENDS)



Property Tax

A tax levied by the Board of Commissioners applicable to real and personal property. Once every four years, the County Tax Assessor must revalue the real property in the County. The County tax rate is \$0.575 per \$100 of valuation. Fiscal Year 2021/22 budgeted property tax is \$109,543,892.

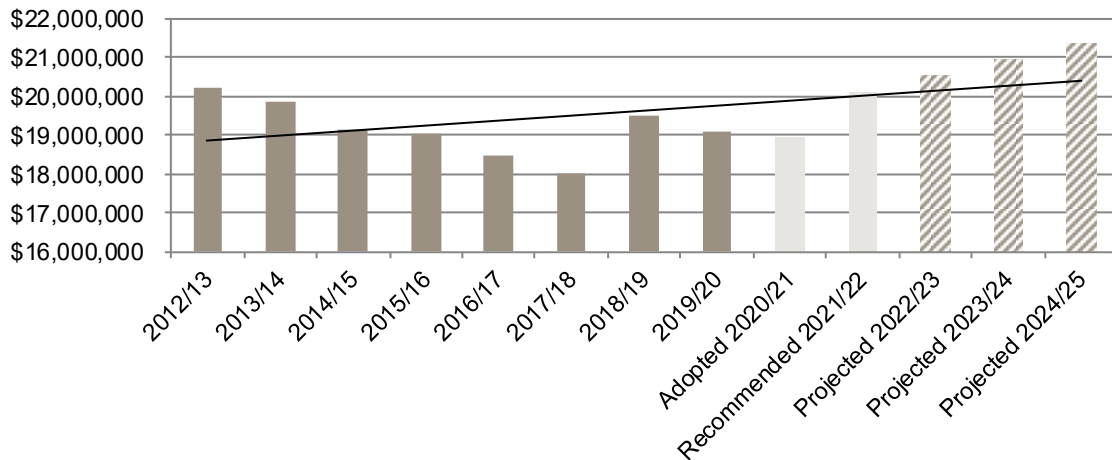


Sales Tax

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 16.2 percent increase for Fiscal Year 2021/22 compared to Fiscal Year 2020/21 budget.

Permits & Fees Revenue

Actuals, Adopted, Projected with Trend Line

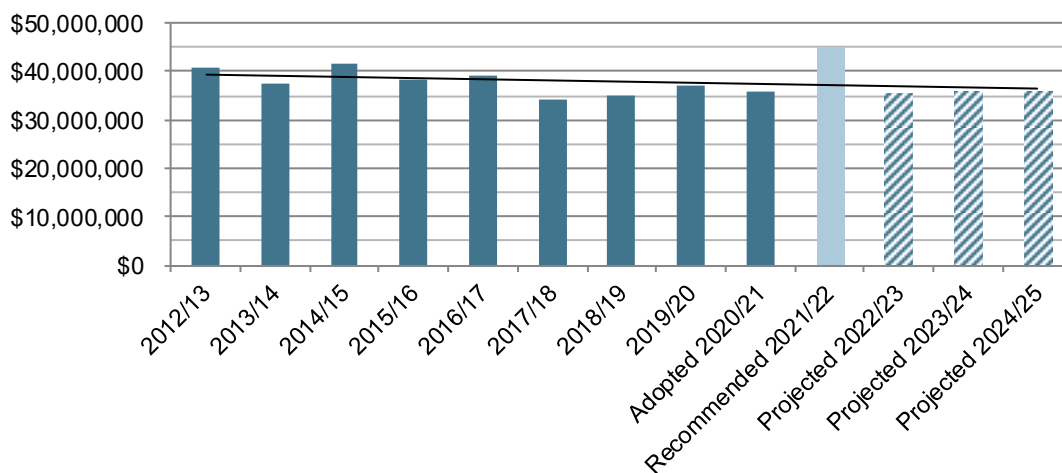


Permits & Fees

Revenue from permits and fees includes funds received from Medicaid reimbursement, user fees, and assessments to municipalities for items such as elections, GIS, or planning studies. The largest revenues in this category include Ambulance Charges (\$6,450,000), Landfill User Fees (\$6,117,324), Building Permits (\$2,413,284), and Demo Landfill User Fees (\$1,069,200).

Intergovernmental Revenue

Actuals, Adopted, Projected with Trend Line



Intergovernmental

Revenues received from the State and Federal government. Most of these revenues are tied to programs that the State or Federal Agency has ordered the County to implement, such as human service programs. Some of the largest revenues in this category include one-time School Building Capital – Lottery funds for Newton-Conover High School renovations (\$10,000,000), Medicaid Administration (\$3,433,555), Work First Block Grant (\$2,147,585), and State Aid to Families with Dependent Children – Foster Care (\$2,000,000).

FUND BALANCE

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

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

General Fund

The General Fund is the principal fund used to account for the provision of governmental services. This fund summarizes the financial transactions of functional services, based on departmental operations, except for those transactions that must be accounted for separately in other funds. The County had available fund balance of \$79.5 million or 43.3 percent, as defined by the Local Government Commission (LGC), at the end of Fiscal Year 2019/20. This is well above the LGC's 8 percent requirement and the Board of Commissioners' goal of 16 percent.

General Fund (and like Funds) Unassigned Fund Balance at the end of Fiscal Year 2019/20 was \$49.6 million or 28 percent. The Fiscal Year 2021/22 budget appropriates \$8 million in General Fund fund balance to help finance County operations and capital projects. This is a \$2.1 million increase from the amount budgeted in Fiscal Year 2020/21. Additionally, \$545,300 in fund balance is appropriated in the General Fund-Like Funds. Due to conservative revenue and expense budgeting, it is expected that this appropriation is simply a balancing number and will not be spent.

General Fund (and like Funds) Unassigned	Act. 06/30/20	Est. 06/30/21	Appropriated FY 2021/22	Est. 06/30/22
General Fund (110)	46,100,799	47,000,000	\$7,983,892	46,000,000
Self Insurance Fund (115)	3,475,292	3,475,000	513,100	3,500,000
Register of Deeds Autom. & Preserv (160)	43,326	43,000	1,000	42,000
Total	49,619,417	50,518,000	8,497,992	49,542,000

Special Revenue Funds

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

Special Revenue Fund Types Unassigned	Act. 06/30/20	Est. 06/30/21	Appropriated FY 2021/22	Est. 06/30/22
Emergency Telephone (202)	695,685	696,000	0	700,000
Narcotics Seized (205, 207, 208)	199,927	200,000	80,000	120,000
State Substance Abuse (206)	49,556	50,000	70,000	50,000
Rescue Squads (240)	322,740	323,000	100,000	223,000
Library Endowment (250)	205,165	205,000	0	200,000
Gretchen Peed Scholarship (260)	58,670	59,000	0	100,000
Parks Preservation (270)	23,033	23,000	0	20,000
Community Development (280)	19,960	20,000	0	20,000
Fire Districts (352-369)	1,130,768	1,131,000	130,047	1,100,000
Total	2,705,504	2,707,000	380,047	2,533,000

Capital Projects Funds

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

Capital Projects Fund Types Unassigned	Act. 06/30/20	Est. 06/30/21	Appropriated FY 2021/22	Est. 06/30/22
General Capital Projects (410)	1,813,767	1,464,000	0	1,470,000
Schools' Capital Projects (420)	4,315,091	4,865,000	1,415,536	3,500,000
Schools' Construction (423)	16,868,333	13,868,000	0	13,494,000
Hospital Construction & Reserve (235)	2,855,995	2,856,000	450,000	2,900,000
Total	25,853,186	23,053,000	1,865,536	21,364,000

Enterprise Funds

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

Enterprise Fund Types Unassigned	Act. 06/30/20	Est. 06/30/21	Appropriated FY 2021/22	Est. 06/30/22
Water & Sewer (515 & 475)	20,701,057	20,300,000	3,950,213	16,350,000
Solid Waste (525 & 485)	2,590,450	2,800,000	0	3,300,000
Total	23,291,507	23,100,000	3,950,213	19,650,000

FEES UPDATES

Below are the fee changes/clarifications that included as part of this budget. All fees are effective July 1, 2021, unless otherwise noted. The entire fee schedule is included in the appendix.

Emergency Services: Animal Services	Change	Proposed Fee
Cat (6 months or older)	\$25 decrease to increase adoptions / be more competitive	\$50
Kitten (under 6 months)	\$40 decrease to increase adoptions / be more competitive	\$60
Dog (adult)	\$35 decrease to increase adoptions / be more competitive	\$65
Puppy	\$50 decrease to increase adoptions / be more competitive	\$75
Impound Fee	Increase existing \$50 impound fee \$25 per occurrence to promote responsible pet ownership	\$50 1st occurrence, \$75 2nd occurrence, \$100 3rd+ occurrence
Rescue Animals (charged at cost)	Clarify pull fee is the County cost (i.e. vaccines, microchip, spay/neuter, etc.)	Rescue Organization Pull Fee: County Cost
Distemper/Parvo Vaccine - dogs only	New fee; services previously provided but not charged	\$10
Feline Viral Rhinotracheitis, Calicivirus, and Panleukopenia Vaccine - cats only	New fee; services previously provided but not charged	\$10
Feline Leukemia Virus Test	New fee; services previously provided but not charged	\$15
Heartworm test	New fee; services previously provided but not charged	\$5
Barn Cat Program Pull Fee	New fee for new program	County Cost

Emergency Services: EMS	Change	Proposed Fee
Ambulance Base Rates	Remove medicare rates so that verbiage will remain accurate throughout rate changes	No change to cost (135% of the Medicare allowable rate)

Emergency Services: Fire Permits	Change	Proposed Fee
Flammable or Combustible Liquids - Change type of contents in tank to more hazardous material	Stratifies fee based on amount of hazardous material, current fee is \$50 for any amount	<100 Gallons: \$50 >100 Gallons: \$75
Membrane Structures, Tents, and Canopies	Change square footage from 200 to 800 to reflect updated fire code	No change to cost (\$50)
Tents or air-supported structures	Change square footage from 200 to 800 to reflect updated fire code	No change to cost (\$50)
Emergency Responder Radio System	New fee to recover costs from required installations in certain new construction	\$50
Work Started Without Permit	New fee to be consistent with Building Inspections fees & encourage adherence to the permitting process	Double Permit Fee

Human Resources	Change	Proposed Fee
Blood Borne Pathogens (non-County employees)	Eliminating fee as service is not used	N/A (previously \$10 per person)
Defensive Driving Training (non-County employees)	Eliminating fee as service is not used	N/A (previously \$15 per person)
Fire and Emergency Action Training (non-County employees)	Eliminating fee as service is not used	N/A (previously \$15 per person)

Library	Change	Proposed Fee
3D Printing	Change verbiage to match measurement unit used	\$2 per print, \$1 per cubic inch of filament
Large Format Printing/Copying	Charge based on type of paper instead of color/B&W to better capture cost	Large Format Printing- Plain paper: \$2/linear foot Coated/glossy paper: \$2.50/linear foot Photo paper: \$3/linear foot
Late & Extended Use Fees	Eliminate to encourage library use consistent with industry trend	N/A, Lost or damaged fees still apply, block threshold increased to \$15.

Planning, Parks, & Development	Change	Proposed Fee
Zoning confirmation letters	New fee to capture staff time associated with letters requested for the sale of property	\$65
Floodplain Development	Stratify fee between regulatory and non-regulatory development to better capture costs	Regulatory: \$50 Non-regulatory: \$10

Public Health: Environmental Health	Change	Proposed Fee
Water Samples (per sample) Fluoride, Lead, Nitrite/Nitrate, Volatile Organic Analysis, Pesticide, Petroleum	Removing verbiage "Volatile Organic Analysis" as this service is no longer offered	No change to cost (\$99 each)
Beneficial Fill Landfill: Application and inspections	Eliminating as this service is no longer offered	N/A (previously \$75)
Individual Demolition Debris Landfill Permit: Permit and inspections	Eliminating as this service is no longer offered	N/A (previously \$200)
Land Clearing and Inert Debris Landfill Permit: Permit and quarterly inspections	Eliminating as this service is no longer offered	N/A (previously \$350)
Authorization to Construct (New, Repair, Expansion, Relocation – includes Improvement Permit fee): Septic Tank Only	New; It is a routine occurrence that only a septic tank replacement is needed with no work to the drain field	\$150

Utilities & Engineering: Building Permits	Change	Proposed Fee
Building Permits – Schedule A	Replace ICC table with blanket per square foot fees	Residential \$0.50/sq. ft. Commercial \$0.50/sq. ft. (1-100,000) \$0.40/sq. ft. (101,000-1M) \$0.25/sq. ft. (over 1M)
Phased Construction – Schedule B	Clarify fees are in addition to the full building permit fees	25% of respective permit
Trade & Miscellaneous Schedules	Rewrite the tables to make application of existing fees clearer by residential or commercial, establish minimum fees and	Minor fee changes rounding to \$5 or \$10 increments (ex. Temporary Electrical decreased from \$121 to \$120 & Renewal increased from \$47 to

	maximum fees for some.	\$50) and align fees with minimums
Plan Review Fees	Replaces stratified table based on project costs with minimum & per sq. ft. fee	\$50 Residential (2-3 units) \$0.08 Commercial (deducts from building permit)
Schedule J – Green Building Incentives	Remove; most now required by State Energy Code	N/A

Utilities & Engineering: Solid Waste	Change	Proposed Fee
Municipal Solid Waste (MSW) Tipping Fees	2% or \$0.73 per ton increase	\$37.22 per ton for most (\$30 minimum residential)
Construction & Demolition (C&D) fees	\$1 per ton increase	\$27 per ton
Safety Vests	New fee	\$1 per vest
Failure to Weigh Out Fee	New fee	\$200 per axle
Mulch & Compost	\$5 per 3-yard scoop reduction	Mulch \$5 per ton Compost \$10 per ton
Scrap Tires	Increasing \$25 per ton	\$125 per ton

PERSONNEL SUMMARY

The Fiscal Year 2021/22 Budget includes a total of 1,178.3 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 2021/22 budget includes 10.5 FTEs more than the adopted Fiscal Year 2020/21 budget.

New and increased FTEs included with the Fiscal Year 2021/22 Budget are as follows:

Position	Department	Total FTEs	Funding Source
School Nurse	Public Health	2.0	COVID Relief
Administrative Assistant II	Public Health	1.0	COVID Relief
Environmental Health Specialist	Public Health	1.0	Fee Revenue
Building Services Official III	Utilities & Engineering	1.0	Fee Revenue
Permit Center Specialist	Utilities & Engineering	1.0	General Fund
Total Recommended FTEs		6.0	

Positions added by Board of Commissioners' action during Fiscal Year 2020/21 are as follows:

Position	Department	Total FTEs	Funding Source
Park Ranger	Planning, Parks, & Development	3.0	General Fund
Park Supervisor	Planning, Parks, & Development	2.0	General Fund
School Nurse	Public Health	3.0	CCS, HPS, and General Fund
School Resource Officers	Sheriff's Office	3.0	CCS and General Fund
Total FY20/21 Added FTEs		11.0	

Positions abolished with the Fiscal Year 2021/22 Budget are as follows:

Position	Department	Total FTEs
Attorney	County Manager	-1.0
Foster Home Parent	Social Services	-5.0
Outpatient Therapist	Public Health	-.05
Total FY21/22 Added FTEs		-6.5

FULL TIME EQUIVALENTS BY DEPARTMENT

	2019/20 Actual	2020/21 Current	2021/22 Requested	2021/22 Recommended
General Government				
County Manager				
Permanent	12.00	13.00	11.00	11.00
Hourly	0.28	0.47	0.47	0.47
Human Resources				
Permanent	11.00	11.00	11.00	11.00
Hourly	0.25	0.25	0.25	0.25
Tax Department				
Permanent	19.00	19.00	19.00	19.00
Hourly	0.00	0.00	0.00	0.00
Board of Elections				
Permanent	4.00	4.00	4.00	4.00
Hourly	1.16	1.01	1.11	1.11
Register of Deeds				
Permanent	10.00	10.00	10.00	10.00
Hourly	0.67	0.63	0.63	0.63
Finance				
Permanent	15.00	15.00	16.00	16.00
Hourly	0.77	0.73	0.73	0.73
Total General Government				
Permanent	71.00	72.00	71.00	71.00
Hourly	3.13	3.09	3.19	3.19
Public Safety				
Sheriff's Office				
Permanent	243.00	247.00	256.00	250.00
Hourly	7.09	7.99	7.99	7.99
Emergency Services				
Permanent	122.00	139.00	141.00	139.00
Hourly	11.08	9.13	9.45	9.45
Communications Center				
Permanent	33.00	33.00	34.00	33.00
Hourly	2.30	2.30	2.78	2.78
Total Public Safety				
Permanent	398.00	419.00	431.00	422.00
Hourly	20.47	19.42	20.22	20.22

	2019/20 Actual	2020/21 Current	2021/22 Requested	2021/22 Recommended
Environmental Quality				
Cooperative Extension				
Permanent	1.00	1.00	1.00	1.00
Hourly	1.09	1.09	1.09	1.09
Soil & Water Conservation				
Permanent	2.60	2.60	2.60	2.60
Hourly	0.00	0.00	0.00	0.00
Total Environmental Quality				
Permanent	3.60	3.60	3.60	3.60
Hourly	1.09	1.09	1.09	1.09
Economic & Physical Development				
Technology				
Permanent	31.15	33.00	33.00	33.00
Hourly	0.24	0.50	0.50	0.50
Planning, Parks, & Development				
Permanent	10.00	14.00	20.00	19.00
Hourly	2.54	2.82	5.94	5.94
Utilities & Engineering				
Permanent	29.40	29.40	31.40	31.40
Hourly	0.04	0.00	0.36	0.36
Facilities				
Permanent	17.00	17.00	17.00	17.00
Hourly	0.00	0.40	0.40	0.40
Total Economic & Physical Development				
Permanent	87.55	93.40	101.40	100.40
Hourly	2.82	3.72	7.20	7.20
Human Services				
Social Services				
Permanent	400.90	400.90	395.40	395.40
Hourly	8.51	5.29	5.29	5.29
Public Health				
Permanent	105.50	105.50	112.50	112.50
Hourly	1.26	5.24	5.46	5.46
Total Human Services				
Permanent	506.40	506.40	507.90	507.90
Hourly	9.77	10.53	10.75	10.75

	2019/20 Actual	2020/21 Current	2021/22 Requested	2021/22 Recommended
Culture				
Library				
Permanent	35.80	35.80	35.80	35.80
Hourly	2.30	1.76	1.76	1.76
Total Culture				
Permanent	35.80	35.80	35.80	35.80
Hourly	2.30	1.76	1.76	1.76
Other Funds				
Emergency Telephone System Fund				
Permanent	1.85	0.00	0.00	0.00
Hourly	0.00	0.00	0.00	0.00
Reappraisal Fund				
Permanent	7.00	7.00	7.00	7.00
Hourly	0.00	0.00	0.00	0.00
Solid Waste Management				
Permanent	28.60	29.60	29.60	29.60
Hourly	0.00	0.32	0.32	0.32
Water & Sewer				
Permanent	1.00	1.00	1.00	1.00
Hourly	0.24	0.24	0.24	0.24
Total Other Funds				
Permanent	38.45	37.60	37.60	37.60
Hourly	0.24	0.56	0.56	0.56
GRAND TOTAL				
Permanent	1,140.80	1,167.80	1,188.30	1,178.30
Hourly	39.82	40.17	44.77	44.77



COUNTY STRATEGIC PLAN

Success for Catawba County means driving economic and population growth through creating jobs and strengthening quality of life.

THE STRATEGIC PLANNING PROCESS

In response to data indicating an ongoing gradual decline in Catawba County's working age population, the Board of Commissioners embarked on a collaborative strategic planning process to proactively drive local economic and population growth. Beginning in September 2016, the Commissioners quickly identified eight critical growth sectors that would bring focus to the strategic plan and its overarching goal: Economic Development, K-64 Education, Water & Sewer Infrastructure, Housing, Healthy & Safe Community, Parks, Arts & Culture, and Branding.

Over the course of the next 15 months, the Board examined each of these areas through a series of workshops and site visits that explored opportunities for the Board to catalyze action, either through their own leadership or through collaboration with other community partners. Twenty-one plan-specific workshops, retreats and presentations featured detailed research into the current status of each strategic area, identification of alignment among strategies and County operations, and thorough evaluation of potential Board actions. Site visits included assessing economic development sites in both Catawba County and other areas, such as Gaston, Lincoln, York and Durham counties; examining paramedicine initiatives, jail programs and shared service center operations in Durham and Wake counties; and exploring the planning process for multi-use housing developments in Chapel Hill and Chatham and Mecklenburg counties.

In addition, multiple community meetings and presentations were held to gather input, enhance collaboration, and inform both partners and residents about the strategic planning process. These included providing strategic plan updates to all eight city and town councils; hosting a Municipal Summit to foster connectivity and collaboration among municipal leadership; facilitating an arts & culture workshop to gather community input; conducting County brand development site visits and focus groups; facilitating public forums to gather feedback on park development; and supporting partner-led meetings to discuss housing opportunities and needs.

All of this culminated in identification of key goals, strategies and tactics that, taken together, position Catawba County for growth that not only supports a strong economy but also enhances the County's existing quality of life.

GUIDING PRINCIPLES

The Board's leadership of the strategic planning process is rooted in the County's overarching principles that are part of its organizational DNA and serve as a compass in its service delivery: Effectiveness, Efficiency, Transparency, Stewardship, Collaboration, and Alignment.

These principles are reflected in the work accomplished throughout Catawba County government, which serves as a solid foundation for the strategic plan. County employees' commitment to operational excellence has enabled the Commissioners to shift their focus toward growth strategies grounded in strong County services and partnerships.

From the outset, the Board's strategic planning process has been deliberately and inherently dynamic. When opportunities have arisen for the Board to take action, they have taken action. When research into specific strategies has not yielded opportunities for action consistent with the role of County government, the Board has changed course.

Examples of major actions already taken by Board throughout this process include:

- Investment in a second speculative business park building (Economic Development)
- Formation of K-64 and establishment of its multi-sector governing board (Education)
- Expansion of Riverbend Park and establishment of Mountain Creek Park (Parks)
- Initiation of a Southeastern Catawba County master planning study (Water & Sewer)
- Initiation of a formal County branding process (Branding & Marketing)

This fluid approach is still, and always will be, a vital component of the strategic plan. As a result, this document represents a point-in-time culmination of the Board's strategic plan and will continually evolve and change as progress is made. Once the County's brand is finalized, this document will be redesigned to reflect the County's new brand identity and will be housed on the County's redesigned website.

Key components of the plan include the following:

- **Success Statements:** Define why each focus area matters to achieving the strategic plan's overarching objective – driving economic growth, creating jobs, and enhancing quality of life.
- **Strategies:** Pinpoint what actions the Board is taking within its sphere of influence.
- **Tactics:** Detail how the Board is tackling each strategy.
- **Partners:** List the many partners with whom the Board may collaborate to research, define, and/or implement each strategy.
- **Linkages:** Demonstrate how each strategy connects to other strategic plan areas and represent secondary linkages to external partners who may help inform the strategies as they evolve.

ECONOMIC DEVELOPMENT

Success in Economic Development means **catalyzing** a positive business climate to ensure diversified opportunities that retain and attract quality employers and investment in our community.

1

Foster Positive Business Climate

TACTICS

- a. Maintain low cost of government – competitive tax rate and development fees.
- b. Ensure land development framework supports growth and aligns with municipalities, as appropriate.
- c. Monitor development-related process cycle times to ensure efficiency/responsiveness.

PARTNERS

- Municipalities
- State of NC
- Chamber of Commerce

LINKAGES

- Housing
- Water & Sewer Infrastructure
- Branding

2

Support stratified approach to product development, ensuring market-ready product offerings that appeal to diverse prospects.

TACTICS

- a. Park 1764 – develop and aggressively market site.
- b. Spec Building #2 – Market second spec building in Claremont.
- c. Prioritize remaining site prospects and perform targeted site development activities (utilities, broadband, grading, etc.) to improve marketability.
- d. Proactively plan for future product development activities by establishing reinvestment mechanism and supporting incentive structure and identifying future potential sites.

PARTNERS

- Economic Development Corporation
- Municipalities
- State of North Carolina
- Private Sector

LINKAGES

- Water & Sewer Infrastructure
- Branding

3

Support aligned workforce development efforts to recruit and retain a qualified workforce that meets the current and future needs of Catawba County's employers.

TACTICS

- a. Improve Catawba County's desirability as a place to live, work, and play by focusing County resources on overall strategic plan implementation to enhance quality of life.

PARTNERS

- Chamber of Commerce
- WPCOG Workforce Dev. Board
- NCWorks
- Catawba Valley Community College
- Lenoir Rhyne University
- Catawba County Schools
- Hickory Public Schools
- Newton-Conover City Schools
- Private Sector

LINKAGES

- K-64
- Branding
- Housing
- Parks
- Arts & Culture
- Healthy & Safe Community
- Manufacturing Solutions Center
- CVCC Small Business Dev. Center
- NC Center for Engineering Technologies

K-64 EDUCATION

Success in K-64 means **partnering** business with education to cultivate connections between the classroom and real-world careers for our students of all ages.

1

Promote accountability and sound fiscal stewardship by supporting K-64 Board in developing tangible work plans with specific timelines and resource requirements for each priority area and in driving work plan implementation.

TACTICS

- a. Catalyze \$1.95M in matching private and grant dollars by fulfill commitment to invest \$1.3M in initial seed funding for 2 years, through FY19.
- b. Appoint committed and qualified private sector representatives to K-64 Board, as opportunity presents.
- c. Monitor K-64 initiative's progress through required Annual and Quarterly reports of the K-64 Board, and through participation of Commissioner appointee on K-64 Board.
- d. Provide facilities in alignment with evolving educational instructional models and community needs.

PARTNERS

- Private Sector
- Catawba Valley Community College
- Catawba County Schools
- Hickory Public Schools
- Newton-Conover City Schools
- Economic Development Corporation
- Chamber of Commerce

LINKAGES

- Economic Development
- Branding
- Manufacturing Solutions Center
- NC Center for Engineering Technologies
- Lenoir Rhyne University
- State Board of Education

WATER & SEWER INFRASTRUCTURE

Success in Water & Sewer Infrastructure means *anticipating* and skillfully planning for our community's business and residential growth.

1

Lead growth through targeted water/sewer extensions by maintaining infrastructure capable of balancing smart growth infill opportunities with fast growth expansion opportunities and maintaining quality of life.

TACTICS

- a. Develop short- and long-term area plans for targeted growth corridors (ex. SECC).
- b. Restructure municipal loan program to incorporate expanded geographic applicability, greater flexibility on terms, and higher levels of municipal discretion in project management and oversight.
- c. Partner with municipalities in developing prioritized multi-year investment plan for system expansion and up-fit.
- d. Develop a tool for assessing utility investments for economic development opportunities and private sector partnerships.

PARTNERS

- Municipalities
- Economic Development Corporation
- Developers
- WPCOG

LINKAGES

- Economic Development
- Housing
- Branding

2

Ensure financial sustainability of water/sewer program.

TACTICS

- a. Proactively plan for long term financial viability of Water/Sewer system by establishing funding mechanism and coinciding governance structure.
- b. Conduct periodic evaluation of tap fees, balancing full cost recovery with maintaining regional competitiveness.

PARTNERS

- Municipalities
- Economic Development Corporation
- Developers
- WPCOG

LINKAGES

- Economic Development
- Housing

HOUSING

Success in Housing means **fostering** an environment conducive to the creation of affordable, desirable housing options for our workforce and families.

1

In collaboration with municipalities, develop holistic County-wide strategy for concentrating resources in areas of need to increase impact.

TACTICS

- a. Continue participation in WPCOG-administered homeowner/renter assistance programs using state funds dedicated to Catawba County.
- b. Consider County infrastructure investment in neighborhood re-development and infill revitalization initiatives.
- c. Explore establishing priority geographic areas for public investment with defined boundaries, in partnership with municipalities.

PARTNERS

- Municipalities
- WPCOG
- Chamber of Commerce
- State of NC
- Banks
- Private Sector
- Major Employers
- Habitat for Humanity

LINKAGES

- Water & Sewer Infrastructure
- Economic Development

2

Address vacant and substandard housing throughout the County.

TACTICS

- a. Actively engage in WPCOG's Vacant and Substandard Housing Task Force to identify promising practices.
- b. Continue to support WPCOG in foreclosure prevention activities.
- c. Explore potential of minimum housing ordinance to improve aesthetics in blighted/poorly maintained neighborhoods.
- d. Support municipal redevelopment efforts

PARTNERS

- Municipalities
- WPCOG
- Banks
- Habitat for Humanity

LINKAGES

- Economic Development

3

Address the issues of private road degradation and septic system failures as barriers to development of quality housing.

TACTICS

- a. Continue lobbying NC General Assembly to develop strategy to address the issue.
- b. Determine appropriate policy stance and develop systematic approach to addressing private road degradation.
- c. Ensure alignment of County development standards for private infrastructure (roads, culverts, bridges) to NCDOT standards.
- d. Determine appropriate policy stance and develop systematic approach to addressing septic failures.

PARTNERS

- Citizens
- NCDOT
- NCACC
- NCLM
- Local Legislative Delegation
- WPCOG

LINKAGES

- Water & Sewer Infrastructure

HEALTHY & SAFE COMMUNITY

Success in Healthy & Safe Community means **protecting** the well-being of our citizens.

1

Ensure provision of Right Care, Right Place, Right Time emergency/public safety response to citizens.

TACTICS

- a. Continuously monitor response times and deployment models and refine as necessary to ensure most effective, efficient service possible.
- b. Explore collaborative service hub to provide citizens with single point entry to access mental health services and resources.

PARTNERS

- Municipalities
- Catawba Valley Medical Center
- Frye Regional Hospital
- Partners Behavioral Health Management
- Catawba Valley Behavioral Health
- Rural Fire Districts
- Rescue Squads
- Catawba Valley Medical Group
- Gaston Family Health Services
- Faith Community

LINKAGES

- Economic Development
- NACo Stepping Up Initiative
- State-wide Paramedicine Pilot Initiatives

2

Work with the Court Improvement Board to optimize public resources dedicated to operating County jail by developing and implementing evidence-based policies and programs to effectively and efficiently manage the local inmate population.

TACTICS

- a. Consider expansion of pre-trial services to cover wider range of offense categories.
- b. Explore development of electronic in-home monitoring program.
- c. Proactively manage case docketing to minimize length of time between arrest and court appearance.

PARTNERS

- Catawba County Court Improvement Board
- Municipalities
- Non-profit community partners
- Catawba Valley Behavioral Health

LINKAGES

- Economic Development

3

In collaboration with key community partners, engage in a localized strategy to address substance abuse and addiction, with a primary focus on opioids.

TACTICS

- a. Continue to monitor local multi-sector data to understand and convey the magnitude of the impact of opioid abuse in our community.
- b. Explore opioid and other drug treatment options in the jail.
- c. Establish local asset inventory ensure a full shared understanding of existing resources, as well as identify gaps and weaknesses.
- d. Review national and state-wide leading practices across the spectrum of prevention, intervention, treatment, and recovery.

PARTNERS

- Catawba Valley Medical Center
- Frye Regional Hospital
- Partners Behavioral Health Management
- Municipalities
- Community-based non-profits
- Community mental health providers

LINKAGES

- Economic Development
- State Opioid Action Plan
- NCACC Presidential Priority

PARKS

*Success in Parks means **providing** scenic outdoor experiences for our citizens and visitors through a community-wide approach that invites a variety of adventures.*

1

Create synergy between the three major County parks by offering a distinct set of featured amenities at each location, taking into consideration complementary regional and local offerings.

TACTICS

- a. Based on evaluation of local and regional availability, incorporate unique park amenities into specific County park site plans.
- b. Develop site-based revenue strategy for each park, incorporating exploration of private sector partnerships (as appropriate) to provide adventure-based amenities.
- c. Determine priority capital improvements, renovations, and amenity additions for each County park, accompanied by cost estimates, funding plan, and proposed phasing.
- d. Through community partnerships, continue to offer value-added programming that aligns with community interests and appeals to a wide range of citizens and visitors.
- e. In alignment with brand identity, systematically market and promote County parks and recreation amenities.

PARTNERS

- Catawba County Friends of Parks
- Northwest NC Mountain Bike Association
- Private Sector
- Catawba Valley Community College
- Lenoir Rhyne University
- Catawba County Historical Association
- Keep Catawba County Beautiful
- Catawba Riverkeepers
- United Arts Council and funded affiliates
- Hickory Metro Convention & Visitors Bureau
- Chamber of Commerce
- WPCOG

LINKAGES

- Economic Development
- Housing
- Arts & Culture
- Healthy & Safe Community
- K-64
- Branding
- Municipalities
- Regional park operators (State of NC, neighboring counties and municipalities)
- WPCOG Greater Hickory Recreation Plan
- Duke FERC Relicensing Plan

ARTS & CULTURE

Success in Arts & Culture means **elevating** our sense of place by showcasing entertainment and creative offerings that enrich our community.

1 Develop clear description of County's role in culture and arts.

TACTICS a. Explore development of County-wide arts master plan for county as a whole.

PARTNERS

- United Arts Council and funded affiliates
- Local cultural and arts organizations
- Municipalities

LINKAGES

- Economic Development
- Housing
- Parks
- Branding

2 Enhance awareness of cultural and arts assets and explore new opportunities and initiatives through partnership and collaboration.

TACTICS

- Continue to promote and support local activities and events through in-kind contributions.
- Support efforts by local institutions to develop central hub for local events and information.

PARTNERS

- Municipalities
- Hickory Metro Convention & Visitors Center

LINKAGES

- Economic Development
- Housing
- Parks
- Branding
- Media

BRANDING

Success in Branding means **amplifying** our story in ways that reflect who we are and inspire people to be part of it.

1

Cultivate brand recognition and affiliation among Catawba County residents.

TACTICS

- a. Integrate County brand identity and messaging throughout Catawba County government.
- b. Develop general resource materials, including a digital platform on the County website, that explain and promote brand identity and messaging.
- c. Implement high-impact outreach strategies to deliver the County's brand identity and messaging to all stakeholders and inspire buy-in.

PARTNERS

- County employees and departments
- Citizens
- Municipalities
- Hickory Metro Convention & Visitors Bureau
- Chamber of Commerce
- Catawba County Schools
- Hickory Public Schools
- Newton-Conover City Schools
- Community organizations
- Private businesses

LINKAGES

- Economic Development
- K-64
- Parks
- Arts & Culture
- Water & Sewer
- Healthy & Safe Community
- Housing
- Media

2

Leverage Catawba County's brand image to "tell our story" and promote the County as a great place to live, work, and raise a family.

TACTICS

- a. Implement branded community marketing strategies to effectively reach relevant target populations.
- b. Develop collaborative community marketing strategies demonstrating connectivity between the County's brand message and partners' unique identities.
- c. Reinforce the County's commitment to enhancing quality of life by integrating community marketing strategies into strategic plan initiatives.
- d. Continue leading local communicators' group to develop resource lists and messaging that enable the shared promotion of community assets.

PARTNERS

- Citizens
- Municipalities
- Economic Development Corporation
- Hickory Metro Convention & Visitors Bureau
- Chamber of Commerce
- WPCOG
- Catawba County Schools
- Hickory Public Schools
- Newton-Conover City Schools
- Community organizations
- Private businesses

LINKAGES

- Economic Development
- K-64
- Parks
- Arts & Culture
- Water & Sewer
- Healthy & Safe Community
- Housing
- Media



catawba county
MAKING. LIVING. BETTER.

INTRODUCTION TO THE COUNTY





NESTLED IN THE FOOTHILLS of the Appalachian Mountains and bordered by the Catawba River, Catawba County offers the hospitality of a mid-size community with reach that extends across a highly populated and fast-growing region. Situated between Charlotte and Asheville at the juncture of Interstates 77 and 40, we are an easy drive to major cities, the mountains, and the coast. Thanks to this ideal location, we provide a unique opportunity to live and work in a connected, inclusive and knowable community with convenient access to diverse amenities and the amazing wonder of our region's natural spaces.

#MyCatawbaCounty

For a community of our size, Catawba County offers an exceptional amount of arts, culture, recreation and entertainment experiences. This includes a thriving local culinary scene, two community theaters, indoor and outdoor live music venues, an acclaimed art museum and local folk art festival, a symphony, multiple farmers markets and farm tours, breweries and distilleries, a renowned science center, hiking and biking trails, family-friendly activities, historical attractions, an annual visiting writers series, and the championship-winning Hickory Crawdads minor league baseball team. There's no shortage of things to see and do right here at home.

Catawba County is ideal for those who have a sense of adventure and a heart for hard work: for people with a passion for making something of themselves, their community, and the future. Our residents are actively crafting a living and a life rich in both tradition and promise.

Our work ethic is the essence of our community: if it can be made, we'll make it. If we can improve it, it'll get better. And if we can do it together, it'll be the best it can possibly be. We appreciate where we've been and look forward to where we're headed, and we approach life with warm hospitality, humility, strong loyalty to family and community, and a fierce commitment to making a difference for the people who live and work here.

Our character is also reflected in the strategic vision of local leadership to build a strong, collaborative foundation for economic and population growth in the areas of education, housing, infrastructure, arts and culture, health and safety, and economic development. Municipal and community partners from across the county are committed to taking the action needed to achieve shared, long-term prosperity for our community.

All told, Catawba County has a long tradition transforming possibility into prosperity. Our creative, industrious spirit reflects a legacy driven by invention – and reinvention – to make life better. Today, this looks like revitalized Mill Districts that have renovated abandoned mills into thriving corporate and retail spaces; the initiation of several major, long-term community and downtown development projects designed to enhance walkability, livability, connectivity and aesthetic appeal; a respected manufacturing workforce that has transformed local industry with advanced technical skills and careers; and the expansion of access to our incredible natural recreation spaces through the addition of hundreds of acres to our local park systems.

#MakingLivingBetter

ABOUT COUNTY GOVERNMENT

Catawba County provides a full range of governmental services including administration, human services, parks and recreation, education, community development, public works, and public safety.

The County adopted the Board-Manager form of government and organization in 1937. Under this form of government, the County is governed by a popularly elected five-member Board of Commissioners who serve staggered four-year terms in even-year elections.

THE COUNTY MANAGER is responsible for implementing policies set by the Board of Commissioners and for directing, coordinating, and supervising the daily activities of County government. The County's Values Statement reflects the County's public service priorities

DOING WHAT'S RIGHT

Integrity, respect, transparency, professionalism

DOING WHAT MATTERS MOST

Service to others, initiative, empowerment, prioritization, authenticity

DOING IT TOGETHER

Teamwork, inclusion, stewardship, empathy, patience

DOING IT WELL

Innovation, accountability, operational excellence, continuous improvement

BOARD OF COMMISSIONERS



Randy Isenhour
Board Chair



Barbara Beatty
Board Vice-Chair



Austin Allran
Board Member



Kitty Barnes
Board Member



Sherry Butler
Board Member

THE BOARD has many duties and authorities, including the following:

- Determining the County's strategic vision
- Adopting a balanced County budget by June 30 annually
- Establishing the County's tax rate
- Setting County policy by adopting resolutions and local ordinances*
- Appointing the County Manager as chief administrator
- Appointing the County Clerk, County Attorney, and Tax Administrator
- Appointing individuals to serve on various advisory boards and commissions
- Providing funding for the construction and maintenance of public school facilities and Community College
- Determining the level of local current expense funding for public schools and Community College annually
- Providing for the safety and well-being of all residents
- Determining land use and zoning outside municipal boundaries
- Conducting long-range planning for County needs (Capital Improvement Plan, or CIP)
- Calling for bond referenda
- Entering into contracts on behalf of the County
- Serving as liaisons to local, state, and federal boards and commissions

**Because the Sheriff and Register of Deeds are also elected officials, they have independent authority to adopt policies for their departments*



LAND AREA

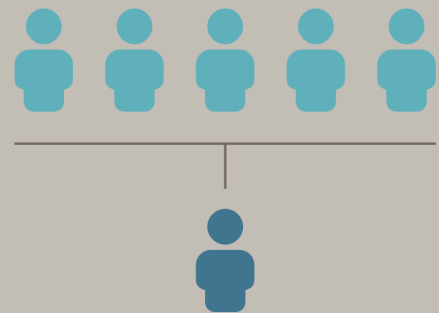
416
SQUARE MILES

SIZE RANK

#62

BOARD-MANAGER

County Board of Commissioners consists of five elected members who choose a Board Chair and Vice Chair. The Board adopts and amends County laws, approves the County's budget, establishes policy, and appoints citizens to boards and commissions. The County's day to day operations are administered by the County Manager, who is appointed by the Board.



COMMUNITY COMPARISONS

Catawba County is part of the greater Hickory-Lenoir-Morganton Metropolitan Statistical Area (MSA), which consists of four counties in the Catawba Valley region of western North Carolina: Catawba, Alexander, Burke, and Caldwell Counties. The following section provides a perspective on the relative populations of the other counties in the MSA and surrounding region as well as key comparative cost of service data:

POPULATION	
NC OFFICE OF MANAGEMENT & BUDGET	
Mecklenburg	1,099,845
Union	235,605
Gaston	222,704
Cabarrus	213,290
Iredell	181,071
Catawba	159,621
Rowan	142,753
Burke	91,660
Lincoln	86,909
Caldwell	83,811
Alexander	38,364

PROPERTY TAX RATE [FY 2020/21]	
PER \$100 ASSESSED VALUE	
Gaston	\$0.8400
Alexander	\$0.7900
Cabarrus	\$0.7400
Union	\$0.7309
Burke	\$0.6950
Rowan	\$0.6575
Caldwell	\$0.6300
Mecklenburg	\$0.6169
Lincoln	\$0.5990
Catawba	\$0.5750
Iredell	\$0.5375

GENERAL FUND BUDGET [FY 2020/21]	
\$ MILLIONS	
Mecklenburg	1,447.2
Cabarrus	335.5
Iredell	230.4
Gaston	224.0
Rowan	215.8
Catawba	201.8
Union	169.3
Lincoln	112.8
Burke	90.1
Caldwell	84.6
Alexander	43.0

LAND AREA	
SQUARE MILES	
Union	631.52
Iredell	573.83
Mecklenburg	523.84
Rowan	511.37
Burke	507.10
Caldwell	471.57
Catawba	415.74
Gaston	356.03
Cabarrus	316.75
Lincoln	297.94
Alexander	259.99

PROPERTY TAX



total number of
HOUSING UNITS

71,242

SALES TAX

Catawba County receives
**2.25 cents of the total
sales tax rate of 7 cents.**

It shares proceeds from the first
2 cents with municipalities on
a per capita basis.

The remaining **.25 cent**,
approved by County voters in
2007, is primarily dedicated to
supporting the Justice/Public
Safety Center expansion,
public school operations,
economic development, and
water & sewer infrastructure.



- State
- All Counties
- .25¢ Local Option

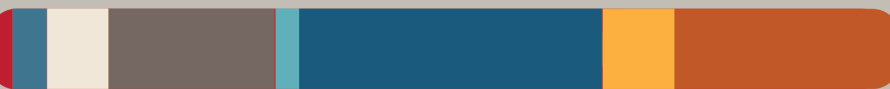
2021
total tax rate
per \$100 assessed value
\$0.5750



2021
avg. assessed value
of county single-family home
\$181,500

SALES TAX BY SECTOR

FY
19/20



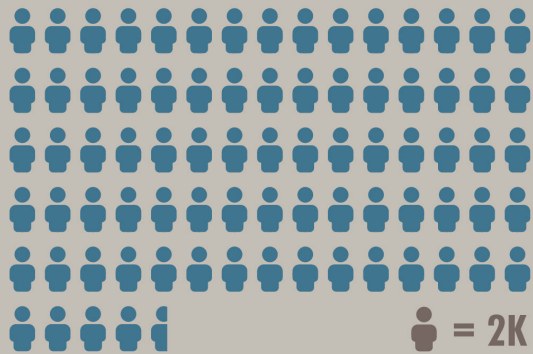
FY
18/19



- 3% and 4.75% Tax
- Apparel
- Automotive
- Food
- Furniture
- General Merchandise
- Lumber & Building Materials
- Unclassified

POPULATION 159,621

NC Office of Management & Budget



POPULATION DIVERSITY

US Census 2020 Estimate

- White [74.9%]
- Hispanic or Latino [10.1%]
- Black or African American [8.9%]
- Asian [4.5%]
- Two or More Races [2.0%]
- American Indian [0.6%]
- Other Race [0.1%]



POPULATION AGE

US Census 2020 Estimate



*Percentages add to over 100% because Hispanic individuals may identify in different races and then reported in multiple categories where applicable.

EDUCATIONAL ATTAINMENT

US Census 2020 Estimate

85.9% high school graduate or higher

22.6% bachelor's degree or higher

POPULATION

With a median age of 41.3 years, the County is facing the challenges that arise from an aging population in conjunction with little to no population growth over the last several years. The County's median household income was \$52,056 in 2019, which was \$2,546 and \$10,787 less than the respective state and national medians. Approximately 13 percent of the County's population is at or below the poverty line. Approximately 25 percent of the community identifies themselves as an ethnicity other than White (Non-Hispanic).

EDUCATION

Catawba County has 44 public schools across three school systems with approximately 23,000 combined students. The largest system, Catawba County Schools, is also the County's largest employer. Over the past 10 years, the number of enrolled students in Catawba County's public schools has decreased over 9 percent from 24,523 in school year 2011/12 to a projected 22,223 in 2021/22. For 2020, the average 4-year graduation rate for the three systems combined was 89.5 percent, exceeding the statewide rate of 87.6 percent. Individually, Newton-Conover City Schools had one of the highest graduation rates in the State at 94.8 percent, Catawba County Schools' rate was over 89 percent, and Hickory Public Schools' was 87.5 percent.

Catawba Valley Community College (CVCC) offers more than 60 programs of study with one- and two-year degree programs, a two-year college transfer program, and continuing education classes. CVCC was recognized as one of only four of the 58 NC community colleges to achieve Excellence Level on four or more of the eight performance measures for student success.

While funding public schools is primarily a State responsibility, approximately 40 cents of every local property and sales tax dollar is dedicated to current expense (operating), capital and debt service needs of the three public school systems and CVCC.



THE CATAWBA COUNTY PROMISE

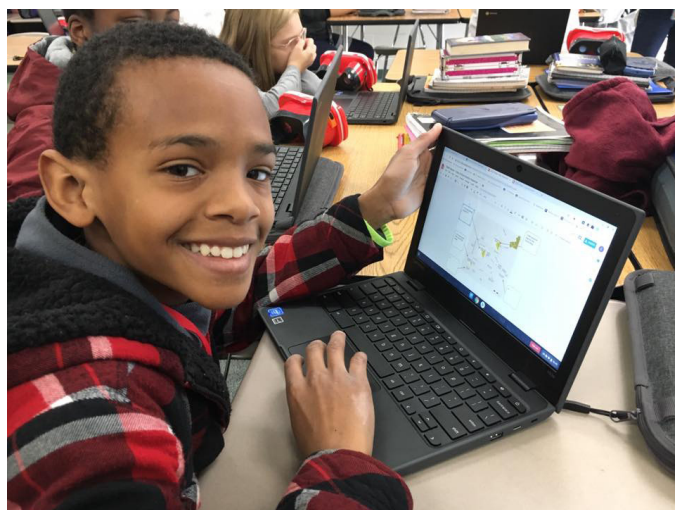
The County is also home to Lenoir-Rhyne University, a 130-year-old liberal arts institution offering students more than 50 undergraduate majors and nearly 30 graduate programs in five schools of study: Arts and Sciences, Health Sciences, Education and Human Services, Professional and Mathematical Studies, and Theology.

In Fall 2019, Lenoir-Rhyne University began offering the Catawba Promise: a 50% discount on undergraduate tuition for Catawba County-based high school graduates or transfer students with a 3.5 or higher GPA. County residents who apply to LRU and meet the qualifications will be included automatically in this guaranteed minimum financial aid program.

PARTNERING TO SUPPORT EDUCATION & WORKFORCE DEVELOPMENT

Building upon the core strengths of the local economy, Catawba County has made significant strides in preparing its workforce with the skills to meet current and future labor needs of local employers. As employment opportunities continue to grow and long-tenured skilled workers approach retirement, cross-sector partnerships among local governments, the business community, education systems, and industry-specific resources have institutionalized a full-spectrum approach to connecting local talent with available jobs.

Collaborative programs have been designed to ensure the County's current and future workforce and local businesses are poised to thrive. Several key initiatives that have emerged from these partnerships are highlighted below: K-64 is part of the Board of Commissioners' Strategic Plan to proactively drive economic and population growth. Designed to develop and sustain collaboration across the County's educational spectrum and the private sector, the initiative aims to meet local workforce demands by providing relevant career education pathways to students



from kindergarten through retirement.

To accomplish this, K-64 is focusing on six priority areas. 1-to-World Technology aims to equip every K-12 student with a device that enables individualized learning inside and outside the classroom. As of Fall 2019, K-64 had provided Chromebooks to all 7th-12th grade students in the County's three public school systems. The initiative's Tech-Savvy Educators focus area provides teacher training to maximize use of the Chromebooks in their lesson plans.

The third focus area, Character Development, is designed to help students acquire the soft skills needed to cultivate leadership and teamwork. K-64 is piloting three national programs in elementary schools across the County's public school systems to determine which programs to expand system-wide.

Work-based Learning and Employer Engagement work hand-in-hand to connect students with employers via internships, work-study programs, apprenticeships and other opportunities. K-64's sixth focus area, Career Adaptability, ensures access to relevant training for adult learners seeking to advance their skills.



Chartered in 2017 by Catawba County, the County's three public school systems, CVCC, the Catawba County Economic Development Corporation (EDC), and the Catawba County Chamber of Commerce, K-64 is governed by a 12-member board of directors comprised of both private and public sector representatives and managed by CVCC. Catawba County committed \$1.3 million per year for five years in investment capital for the K-64 initiative.

The Workforce Solutions Complex at CVCC, which opened in early 2019, is a concrete example of how Catawba County is transforming to fill the jobs of today and tomorrow. The 80,400-square-foot, state-of-the-art facility brings together advanced equipment and instruction for hands-on training in a variety of industries, including Computer Engineering Technology, Electrical Engineering Technology, Computer Integrated Machining, Electronics Engineering Technology, Automotive Systems Technology, Welding, Mechanical Engineering Technology, Mechatronics and Robotics, and Heating/Ventilation and

Air Conditioning.

The Complex is also home to K-64, which at its roots is an economic development initiative. While it revolves around education, K-64 fundamentally aims to broaden opportunities for residents to pursue viable careers and for employers to fill in-demand jobs. The \$25.1M facility was funded by the County.

The ACT Career Readiness Certificate allows job seekers to show prospective employers that they possess basic skills required for today's workplace. This certification is recognized by more than 100 employers in the MSA, and the number is growing. Every public high school within Catawba County offers the certification. The Western Piedmont Workforce Development Board has worked to certify Catawba County as a Work Ready Community, which positions the County to quantify the skill levels of its workforce, identify gaps and develop plans to address those gaps. Based on this information, educators, local businesses, and governments build career pathways aligned to the needs of business and industry. The County has achieved 100 percent of ACT's National Career Readiness Certificate goals.



The Catawba Valley Furniture Academy, offered by CVCC, is a private-sector-driven training program designed to proactively anticipate and meet workforce needs in the furniture industry. Designed in partnership with 5 major local furniture manufacturers, it prepares students for high-demand skilled positions in the areas of pattern making, manual cutting, inside upholstery, sewing, and others. The program varies from 9 to 18 months in length depending on the area of specialization. Graduates receive manufacturing certificates and are able to secure jobs at participating companies – Century Furniture, LEE Industries, Lexington Home Brands, Sherrill Furniture and Vanguard Furniture.

The program occupies a 38,000-square-foot building in Newton, which was secured in 2016 with the help of a \$200,000 commitment from local furniture companies and \$675,000 from the County. The expanded location allows the Academy to serve up to 66 students per session, more than doubling its previous capacity.



In acknowledgement of this program's success, the Furniture Academy earned a 2015 Governor's Award for Excellence and has become a model for similar programs offered through CVCC.

The Catawba Valley Manufacturing Academy is an industry-driven training course designed with input and expertise from 29 local manufacturers. It prepares students for high-demand manufacturing positions, such as machinists and maintenance technicians, with the region's largest employers. Graduates are fast-tracked for open positions with sponsoring companies, earning Career Readiness Certificates to signify competence in required skill areas and ensuring manufacturers have ready access to the critical labor force they require. The Manufacturing Academy serves 15 students per cohort on average and maintains a stout waiting list for admission.

The Construction Careers Academy is currently being developed by K-64 and CVCC following the Academy model. The program launched its first initiative, "Ride and Decide," with 27 participating students in 2019. This summer internship program gives high school students the opportunity to preview careers in construction through classroom both classroom learning and hands-on site work, including carpentry, plumbing and electrical work for which students earn \$9 an hour and college credit. The program is free to students and supported by the Career and College Promise program and ApprenticeshipNC.

Apprenticeship Catawba is a training pipeline for high school students. Based on the German apprenticeship model and accredited by the North Carolina Department of Commerce, this highly competitive 4-year program ensures students are career-ready at graduation by providing 8,000 hours of paid on-the-job training that counts toward an Associate Degree in Mechatronics Engineering Technology or Computer Integrated Machining Technology from CVCC. These degrees often serve as the foundation for future four-year degrees in fields such as mechanical engineering. Additionally, students earn Journeyman Certificates upon graduation, qualifying them for immediate work in skilled trades such as Mechanical Maintenance Technician, Electrical Maintenance Technician, Mechatronics Technician, Tool & Die Maker, and Computer Numerically Controlled Machinist, among others. Not only

do these high-performing students leave the program with degrees, but they do so without incurring any college debt and are employed full-time by the sponsoring company, earning at least \$34,000 per year and gaining pathways to jobs with earning potential of \$65,000 to \$86,000. Students are selected to participate annually from the County's three public school systems through a competitive process. The program is supported by seven advanced manufacturing companies in the area: Aptar, Continental, GKN, Sarstedt, Technibilt, Tenowo, and ZF.



The Lenoir-Rhyne University Health Sciences Center is a collaborative effort between the University, Catawba County, City of Hickory, Catawba County EDC, Catawba Valley Medical Center (CVMC), and Frye Regional Medical Center. The Center, which is open to 48 new students a year and employs 5 to 6 full-time faculty and staff, houses a new Physician Assistant program that graduated its first cohort in May 2018. The Center is working to establish clinical training centers for program participants and provide high quality internship and student practitioner opportunities. Feasibility studies will be conducted on future expansions for Doctorate-degree programs for nurse practitioners, pharmacy, optometry, physical therapy and, ultimately, osteopathic medicine. Catawba County committed \$100,000 toward the project, investing \$20,000 per year over 5 years through Fiscal Year 2018/19.

The Manufacturing Solutions Center (MSC), a branch of CVCC, helps entrepreneurs and works with companies in all 50 states and over 150 countries to conduct product testing or prototyping, or to find domestically-made production inputs. MSC has worked with such nationally known companies as Keen, Merrell, 3M, Nike, Hanes Brand, LL Bean, Lands End, Target, Polartec, Boeing, and Ralph Lauren.

MSC focuses on helping companies and entrepreneurs bring a product to market, improve product quality and production, increase sales, and create and retain jobs. MSC has also established itself as a regional expert in prototype development using 3D printing. To improve product quality, the MSC has an accredited ISO/IEC 17025 testing laboratory at its 10,000 square foot manufacturing incubator, where microbiological, thermal,

and mechanical testing for textiles is performed. To help increase sales, MSC develops marketing materials and works to identify new or expanded export and marketing opportunities.

The Center aids entrepreneurs in transforming concepts into finished marketable products by bringing together all of the resources needed to successfully launch a product. MSC has facilitated development of such innovative products as wearable technology that regulates blood circulation, delivers active ingredients to the skin through the fabric, and integrates QR codes into the material so it can be scanned and tracked throughout the production process.

At America's Competitiveness Forum in 2014, the MSC was recognized by the US Department of Commerce as one of the top economic job creation programs.

LOCAL ECONOMY

Catawba County is part of the Hickory Metropolitan Statistical Area (MSA), which includes Alexander, Burke, Caldwell, and Catawba counties. The retail and employment hub of the Hickory-Lenoir-Morganton Metropolitan Statistical Area, Catawba County has successfully diversified and balanced its traditional manufacturing base of furniture, textiles, and communications through comprehensive economic development efforts to recruit new non-manufacturing sectors. Its prime location at the junctures of I-77 and I-40 with less than an hour's drive to Charlotte Douglas International Airport — adds to Catawba County's desirability as a business hub.

The County has made strides to diversify the tax base, with Apple, Inc., Target, and ITM Technologies serving as a few examples of newer employers helping to enhance the County's data center, distribution and medical manufacturing sectors. The County's primary employers also reflect this changing economic environment, with the County's three school systems and two medical centers showcasing the strength of the local Educational and Health Services sectors

EMPLOYMENT REBOUNDS, WITH UNEMPLOYMENT AMONG THE LOWEST IN NORTH CAROLINA

Employment figures in the MSA reflect a strong recovery from the pandemic, showing 1,000 more jobs in February 2021 than in December 2020. Another bright spot for the economy is that job openings continue to be available, with 3,437 job openings advertised online in November 2020, which is 108 more vacancies than the same period one year prior, according to the NC Department of Commerce Labor Market Overview.

The County's unemployment rate peaked at 18.9% in April 2020 due to the pandemic, but decreased to 5.4% by February 2021 per the North Carolina Department of Commerce. This unemployment rate is lower than State's February 2021 rate of 5.6% and is also below the national February 2021 rate of 6.6%.

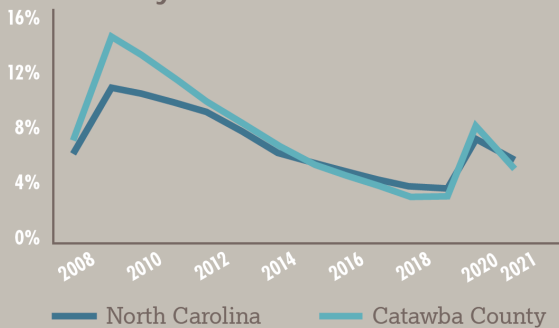
UNEMPLOYMENT

NC Department of Commerce
2021 1st quarter avg

6.0%



Unemployment rate in Catawba County continues to decrease



TOP 10 EMPLOYERS

NC Department of Commerce



Catawba County School System



Catawba Valley Medical Center



Corning Optical Communications



CommScope



Catawba County Gov't



Wal-Mart Associates



Target Stores Div.



Duke LifePoint/Frye Reg. Med. Ctr.



GKN Driveline Newton



Academy Sports & Outdoors

STRONG RETAIL SALES & TOURISM PERFORMANCE INDICATE SUSTAINED RECOVERY

Catawba County remains a retail magnet for the region, capturing 59.4% of the \$4.19 billion in retail sales from the four-county MSA, while accounting for only 43.2% of the population. Taxable sales were 7.4% higher in Fiscal Year 2019/20 than FY 2018/19, and this was the 12th year in a row that revenues increased.



RETAIL SALES

NC Department of Revenue 2019-20

\$2.5
BILLION

Statewide, the County ranks 18th in population but 14th highest in taxable sales. These figures cement Catawba County's position as a regional retail destination highlighted by furniture and automotive corridors, shopping options ranging from local boutiques to popular box stores, and a vibrant restaurant scene. The strength of the County's retail hub draws visitors from surrounding communities and generates significant taxable sales within the County. The State's recent extension of sales tax to certain services including tickets for entertainment events has positively impacted the County's taxable sales activity.

RETAIL SALES

NC Department of Revenue 2019-20

visitors spent
\$302.8
MILLION
in Catawba County

3.3%

increase over previous year

16th

Tourism Revenue State Rank

Catawba County ranks 16th in the State for tourism revenue. This economic sector is buttressed by the presence of a wide range of cultural amenities that appeal to all audiences, including the following examples:

Catawba Science Center
Green Room Community Theatre
Hickory Choral Society
Hickory Community Theatre
Hickory Crawdads Baseball Team

Hickory Metro Convention Center
Hickory Motor Speedway
Hickory Museum of Art
Newton-Conover Auditorium
Newton Foothills Folk Art Festival
Oktoberfest in Downtown Hickory
Western Piedmont Symphony

Recent and continuing downtown redevelopment efforts, including those in the cities of Hickory, Conover, and Newton, have resulted in the improvement of outdoor walkability and gathering spaces and the installation of outdoor amphitheaters that host frequent concerts, festivals, and events annually.

ECONOMIC DEVELOPMENT

Recently, Catawba County has taken a proactive, aggressive approach in charting its economic future through targeted expansion. In the past few years, job gains have been made as a result of significant expansion projects – funded both privately and in partnership with the public sector - occurring in a wide range of industries from traditional manufacturing to high-tech. This mix of public-private partnership and private investment underscores the County's balanced economic health and resiliency.

YEAR	BUSINESS INVESTMENT	JOBS
2020	\$153,402,855	776
2019	\$110,233,000	423
2018	\$129,706,086	531
2017	\$1,448,570,000	361
2016	\$199,575,188	490
2015	\$488,755,982	420
2014	\$137,374,352	320
2013	\$22,704,651	498
2012	\$46,055,129	312
2011	\$54,604,000	710
2010	\$25,267,000	808
Total	\$2,816,248,243	5,649

To further bolster these efforts, the County continues to actively recruit and attract targeted national and international companies with a focus on higher-wage industries like Information and Advanced Manufacturing, the latter which leverages the County's skilled workforce.

Thanks to the efforts of the Catawba County Economic Development Corporation, \$3.26 billion in investment and more than 5,267 jobs have been announced since 2011. Despite the pandemic, 776 jobs and \$153.4 million investment were announced in 2020.

PARTNERING TO STIMULATE GROWTH

Catawba County is committed to supporting new and existing business and industry through the delivery of high quality government services supported by a low and stable property tax rate. The County actively collaborates with the private sector, municipalities, and the EDC to attract new businesses, development, and jobs. Recognizing the need to take action in order to stimulate economic growth, Catawba County invests in the following partnerships and strategies:



Claremont Spec Buildings

In 2014, Catawba County, the City of Claremont, the EDC's Committee of 100 and Matthews Construction combined efforts to construct and market a spec building aimed at attracting value-added industry to Catawba County by addressing the deficit of move-in ready industrial space. That spec building was sold in 2017 to DAE Systems, resulting in \$7.255 million in investment and 53 new jobs. Based on its success, the Board of Commissioners approved a second spec building in cooperation with the City of Claremont with an annual carrying cost of \$45,000 for three years. The 48,000-square-foot building was completed to its shell state in December 2017. In August 2017, Progressive Furniture announced plans to purchase the building and immediately expand the facility to 108,800 square feet, investing a minimum of \$6.5M. Progressive Furniture's expansion retains 75 positions in Claremont and is expected to create 30 new positions, with as many as 100 new positions over the next 4 years.



Trivium Corporate Center is a 270-acre Class A Business Park developed jointly by Catawba County and the City of Hickory. The park is being developed incrementally over time in an effort to create job opportunities in advanced light manufacturing facilities, technical operations, and corporate headquarters. The

vision for the park is to have amenities such as community walking/cycling trails, community gardens, and open green space to accentuate the site's character, and to appeal to business prospects in a corporate, up-scale environment where light manufacturing, engineering, and innovation co-exist and augment the greater community. The County's share of the total commitment is \$6.3 million. In August 2018, Corning became the first tenant in the park, announcing plans to build a cable manufacturing facility for its Optical Communications business segment that will create approximately 110 jobs and invest \$60 million in this location. ITM Isotopen Technologien München AG (ITM), a Germany-based group of specialized radiopharmaceutical companies, became the second tenant in the park in December 2018 when it announced plans to construct a manufacturing facility in the park for production of a new generation of targeted radiopharmaceuticals for the treatment of cancer patients, creating 137 jobs and investing \$17 million. Cataler North America Corporation, a Toyota Motor Corporation affiliate became the third tenant in the Trivium Corporate Center in December 2019 when it announced plans to construct a manufacturing facility for the production of automotive catalysts for some of the world's largest producers of automobiles creating 151 jobs and investing a minimum of \$42 million in new facility construction, machinery, and equipment.

The NC Data Center Corridor builds on Catawba County's existing asset base related to fiber optic cable production and emerging technology. The County – in partnership with local governments and the Economic Development Corporation – has had success in attracting data centers to the community. This strategy leverages the presence of other major data centers in surrounding communities, as both Facebook and Google have data centers in the Piedmont region. Most significantly, in 2009 the County enticed Apple, Inc. to commit to construct a data center facility on a 183-acre site within the County. This site, located in the town of Maiden, is Apple's only east coast operations facility and serves as its data center headquarters housing its iCloud suite of services (storage, word processing, presentation software, Find My iPhone, etc.). With an investment of \$1 billion, 150 new jobs and 250 additional contract workers to operate the facility, this was the largest economic development project in the history of the County and the State. Now the County's largest taxpayer, Apple, Inc. has expanded its presence into the solar industry with a 170-acre site adjacent to the data center, a 200-acre site nearby in Conover, and a 105-acre site in Claremont. Solar energy from the first site is used to power the data center, making it the largest end-user solar farm in the country.

In 2012, Bed Bath & Beyond, Inc. built a \$36.8 million data center in the County, located in a 48,000-square-foot facility in Claremont Industrial Park.



ARHAUS[®]
your home



MAXPAX^{LLC}



Gusmer^{Enterprises, Inc.®}



Crate&Barrel
American Fuji Seal, Inc.

INVESTMENT HIGHLIGHTS

Arhaus – In March 2020, Arhaus, an Ohio-based furnishings retail chain, began construction of a 497,000 square foot warehouse and distribution center in Conover. The company will create 67 new jobs and invest a minimum of \$26 million. Thomas-Bain Leather in Conover currently manufactures furniture for Arhaus.

MaxPax, LLC – MaxPax LLC, a contract packaging company serving the needs of the cleaners, sanitizers, personal care, household and industrial products industries, announced plans in September to open a new manufacturing facility in a 156,000 square foot facility located on Tate Boulevard in Hickory. The company began hiring immediately, with plans to create 300 new jobs and invest \$9.55 million in building renovations and machinery and equipment.

Crate & Barrel – In September 2020, Crate & Barrel announced plans to construct a new 736,000 square foot regional warehouse and distribution center in Newton. The company intends to invest \$38.5 million and create 150 jobs by the end of 2022 on a 69-acre site in front of the Target distribution center on Highway 10.

American Fuji Seal – In December 2020, American Fuji Seal became the fourth tenant in Hickory's Trivium Corporate Center, announcing 101 jobs and a minimum investment of \$52 million. The company will construct a 260,000 square foot manufacturing facility for the production of shrink sleeve labels for the food, beverage, home and personal care, and pharmaceutical industries.

Gusmer Enterprises – Gusmer Enterprises announced plans to construct a 135,000 square foot manufacturing facility to produce liquid filtration media and devices which are used in the food, beverage, and pharmaceutical industries, including filtration products that are used in the production of COVID-19 treatments. Gusmer is the fifth tenant in Trivium Corporate Center and plans to create 73 jobs and invest a minimum of \$38.2 million.

OTHER SUPPORT

Catawba County contributes funding to Chamber of Commerce programs that support and develop local businesses. “The Catalyst: Entrepreneurs Supporting Entrepreneurs” is a group of local founders, mentors and local entrepreneurial resources. This collaborative of local founders, mentors and entrepreneurial support representatives (Chamber, SBTDC, the CVCC Small Business Center, SCORE, LRU Center for Social & Commercial Entrepreneurship) are growing Catawba County’s start-up community and providing support to high-growth ventures and lifestyle businesses through mentors and unique programming in order to optimize the positive economic impact on the community. Its purpose is to provide more regular entrepreneurial programming to build a community of entrepreneurs who are starting or growing an enterprise in the Hickory Metro region.

County funding is also used to support HKY4Vets, a program dedicated to providing opportunities for veterans and military families to grow and prosper in Catawba County.

The Chamber’s Edison Project funded from 2015 to 2020, was designed to identify, support, and reward new startup small businesses in the County. Entrepreneurs with viable business ideas and associated plans submit them for consideration and review by judges, competing with other entrepreneurs for economic incentives and startup assistance. Edison Project winners include the following:

2018 First Place, KardKases: Produces cases that protect collector cards and are offered online.

2017 First Place, Foothills Digest: Foothills Digest is a publication and website which speaks to the history and tradition of the Foothills region of North Carolina.

2016 First Place, PushNPutt: PushNPutt Golf Products, LLC, aims to change the way golfers practice putting through its patented, innovative flagsticks that automatically raise golf balls out of the cut and back onto the putting surface. The products are 100% made in the USA at Image Industries in Newton, NC.

2015 First Place, BlingBook: Blingbook is a unique modular jewelry binder system to organize, store, and transport your jewelry collection in a tangle free and customizable way that simplifies and de-clutters.

Catawba County sponsors the Chamber of Commerce’s “Leadership Catawba” program, which brings together upcoming local leaders from a variety of organizations for a 6-month leadership training program. With the goal of community leadership succession, the experience provides participants with information about the social, economic, and political dynamics of the community and encourages them to get involved.

Catawba County continues to support the Convention and Visitors Bureau (CVB) and the Chamber of Commerce Visitor Information Center. Both organizations bring attention and money to the local economy through the promotion of conventions, conferences, local heritage events, and tourism.

MEDICAL ASSETS

With two regional medical centers and an extensive system of physicians, specialists and healthcare resources, Catawba County is well positioned to meet the current and future medical needs of the community. This ranges from accessible family practices and urgent cares to leading-edge diagnostic and treatment services in a variety of medical fields.



Catawba Valley Medical Center (CVMC) is the largest not-for-profit community hospital in the region and the County’s second largest employer. While technically owned by Catawba County, CVMC is completely self-supporting. In 2017, the hospital combined its Catawba Valley Medical Group and Catawba Medical Foundation to form Catawba Valley Health System (CVHS), which is comprised of not only the medical center, but also a thriving medical group with primary and specialty care providers, an acute care facility, urgent care facilities, and a foundation. Based on the quality and consistency of medical care provided by CVHS, the system has recently received multiple awards including the following:

- Women’s Choice Awards – Outpatient Experience (2020), Patient Safety (2017 to 2020), America’s Best 100 Hospitals for Patient Experience (2012 through 2017 as well as 2020), Best Hospital for Cancer Care (2014 to 2020), Best Hospital for Patient Experience in Orthopedics (2013 to 2020), America’s Best Stroke Centers (2019 and 2020), Best Hospital for Patient Experience in Obstetrics (each year from 2013 to 2020), America’s Best Hospitals for Bariatric Surgery (2016 to 2020), America’s Best Breast Centers (2018 and 2020)
- First and only hospital in the State to receive five Magnet designations from American Nurses Credentialing Center (2001, 2005, 2010, 2014, and 2019)
- A 2016 Premier QUEST award winner for high-value healthcare; Comprehensive Center for Metabolic & Bariatric Surgery from the American College of

Surgeons (2013, 2014, and 2016)

- Frye Regional Medical Center is a private hospital that has served the community for more than 100 years. The Heart Center at Frye is home to the most extensive array of cardiology services in the region, and was the only regional facility offering 24/7 full-service cardiology and on-site heart surgery until 2014. In 2015, Frye Regional Medical Center was acquired by Duke LifePoint. Duke LifePoint combines Duke University Health System's unparalleled expertise, quality and patient safety with LifePoint Health's financial resource and operational experience. Like CVMC, this hospital has also received numerous awards for the quality of its services.
- Women's Choice Award for Excellence in Obstetrics (2014 and 2015) Heart Care (2015) and Breast Centers (2015)
- American Heart Association/American Stroke Association's recipient of Get With the Guidelines-Stroke Gold Plus Quality Achievement Award (2015)
- Recipient of Outstanding Patient Experience award from Health Grades, a leading independent healthcare ratings organization (2017)

A LEADER IN ENVIRONMENTAL STEWARDSHIP

The County has a long history of environmental stewardship, demonstrated most notably by its robust recycling and waste reduction program. Catawba County was ranked number one in recycling statewide by the North Carolina Department of Environmental Quality's Division of Environmental Assistance and Customer Service based on per capita recycling rates for Fiscal Year 2018/19. The recycling rate for common household materials compares the effectiveness of programs recovering cans, bottles, paper, and cardboard. The overall recycling rate includes additional materials such as concrete, shingles and wood wastes, as well as special and hazardous wastes like televisions, used motor oil and used cooking oil. Catawba County earned the top ranking in both reporting categories with an overall recycling rate measured at 449 pounds per person and a common household materials rate measured at 247 pounds per person. Since 2000, the County has ranked among the top five counties in the state in both categories.

In 2019, Catawba County was recognized as one of the Top 5 Counties for Clean Energy Investment by the NC Sustainable Energy Association. The Catawba County EcoComplex and Resource Recovery Facility, winner of the 2015 Harvard Ash Center Bright Ideas in Government Award and a 2013 Energy Leadership Award from the Charlotte Business Journal, is designed to protect the County's environment and promote economic development by attracting jobs in the green energy, agricultural and environmental sectors. One component of the EcoComplex is the Biodiesel Research, Development and Production Facility, which was developed in 2011 by the County in partnership with Appalachian State University. In 2014,

the County leased the biodiesel facility to Blue Ridge Biofuels in a move that generated consistent revenue for the County while increasing the company's biodiesel production capacity from 500,000 gallons a year to 3 million gallons a year starting in 2017. The first biodiesel producer in the Charlotte area to make fuel from used cooking oil, Blue Ridge Biofuels continues to partner with Appalachian State to research which feed stocks are most efficient for biodiesel production and best suited for the local climate.

LONG-TERM VISION

Driven by a long-term vision that combines fiscal responsibility with strategic growth, Catawba County is committed to fostering a positive business climate and enhancing quality of life. From education and economic development to cost of living and cultural amenities, local government leaders and community stakeholders are working to create opportunities that will enable Catawba County's citizens and communities to thrive well into the future.



catawba county
MAKING. LIVING. BETTER.





catawba county
MAKING. LIVING. BETTER.

BUDGET OVERVIEW & STRUCTURE



READER'S GUIDE

Local government, like most industries, has a vocabulary all its own. The Reader's Guide is designed to help the average reader use this document by explaining how the document is organized and by defining some of the common terms used in local government finance.

PURPOSE OF BUDGETING

The primary purpose of budgeting is to formally convert Catawba County's plans and policies into current year services and programs. The budget provides detailed financial information on the costs of services and the expected revenues for the upcoming fiscal year. The budget process also provides a forum for reviewing progress made in the current year and the levels of service provided by local government and for setting priorities for services in the upcoming years to meet the needs and requirements of citizens.

ACCOUNTING STRUCTURES & SYSTEMS

As a means of tracking and accounting for money, the operations of the County are divided into Funds. Within funds are smaller designations including functions, departments, organizations, line items, and project numbers depending on the fund.

FUNDS & FUND STRUCTURE

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. 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. As with a personal bank account, funds have to take in at least as much money as they spend, and by law, budgets for funds must be balanced. What this means is a governmental unit cannot plan to spend more than it will take in.

Catawba County has 39 funds with the largest being the General Fund. There are 10 major funds marked by an * while the remaining 29 funds are non-major funds. Major funds represent the significant activities for the County and can include any fund whose revenues or expenditures constitute more than 10% of the revenues or expenditures of the appropriated budget.

GENERAL FUND & GENERAL FUND-LIKE FUNDS

General Fund*

The General Fund is the primary operating fund of the County. It is used to account for all financial resources of the general government, except those required to be accounted for in another fund. The primary revenue sources are ad valorem taxes, sales taxes, Federal and State grants, and other various taxes and licenses. Within the General Fund are seven Functions: General Government, Public Safety, Environmental Quality, Economic & Physical Development, Human Services, Education, and Culture. A function is a group of departments and/or organizations that accomplish a similar general purpose. For example, the Sheriff's Department and the Emergency Services Department are part of the Public Safety Function. Divisions within departments are divided into Organizations. For instance, Narcotics and Jail are examples of Organizations

budgeted in the Sheriff's Department. Each of these accounting units facilitates the tracking of costs and effectiveness of services provided to the public.

Self-Insurance Fund*

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

Reappraisal Fund*

The County maintains this fund as required by North Carolina General Statutes for financing the cost of the next reappraisal.

Register of Deeds Automation and Preservation Fund*

In 2002 new legislation created an Automation Enhancement and Preservation Fund and expanded the uniform fees for services charged by Register of Deeds. This increase in fees is to be used to enhance the standards for instruments to be registered in the Office of the Register of Deeds. Revenues in this Fund are to be spent on computer and imaging technology enhancements in the Register of Deeds Office. Revenues are based on 10% of the total for Marriage Licenses, Recording of Legal Instruments, UCC Filing Fees, and Miscellaneous Revenues. The remaining 90 percent of these revenues are recorded in the Register of Deeds cost center in the General Fund.

General Capital Reserve Fund*

To account for funds set aside for future capital and/or debt service.

SPECIAL REVENUE FUNDS

Emergency Telephone System Fund

Established in accordance with North Carolina law to account for the revenues received from the 911 charges and the expenditure of those funds for the emergency telephone systems.

Federally Seized Properties and Monies Fund

To account for the revenues received by the Sheriff's Department for drug reimbursements and the expenditure of those funds to further narcotics enforcement efforts.

State Unauthorized Substance Abuse Fund

To account for the revenues received by the Sheriff's Department for controlled substance tax and the expenditure of those funds to support the Sheriff's efforts to deter and investigate drug crimes.

Hospital Reserve Fund

To account for funds held in reserve for Catawba Valley Medical Center to finance and construct major Hospital capital projects, if needed, and the school nurse program at Public Health.

Rescue Squads Fund

To account for the accumulation of funds for the financing of future capital needs of the six rescue squads within the County.

Library Endowment Fund

To account for donations stipulated for the purchase of Library books.

Gretchen Peed Scholarship Fund

To account for donations stipulated for scholarships.

Parks/Historic Preservation Trust Fund

To account for donations and other funds stipulated for park expenditures.

Community Development Fund

To account for the accumulation of funds for the financing of critical housing needs for low-income families within the County.

CARES Act Fund

To account for revenues received under the CARES Act and expenses related to COVID-19 response.

Fines and Forfeitures Fund

To account for fines and forfeitures due to local school systems in a method consistent with Governmental Accounting Standards Board (GASB) Statements 84 and 97.

DSS Representative Payee Fund

To account for funds received and distributed on behalf of child and adult Social Services clients in a method consistent with Governmental Accounting Standards Board (GASB) Statements 84 and 97.

Deeds of Trust Fund

To account for the state portion of revenue from the filing of deeds of trusts and mortgages in a method consistent with Governmental Accounting Standards Board (GASB) Statements 84 and 97.

Fire Protection Service Districts Funds

The County maintains fourteen separate fire protection service district funds under its budgetary control to account for tax receipts and disbursements to the fire districts.

CAPITAL PROJECTS**General Capital Projects Fund***

To account for the financing and construction of all major general government capital projects.

Schools' Capital Projects Fund

To account for the financing and construction of annual capital projects for the three school systems and community college in the County.

Schools' Construction Fund

To account for the financing and construction of major capital projects for the three school systems and community college in the County.

SECC Water & Sewer District Capital Fund*

To account for the financing and construction of all major water and sewer capital projects in the SECC Water & Sewer District established under G.S. Chapter 162A effective May 9, 2021.

Water & Sewer Capital Projects Fund*

To account for the financing and construction of all major water and sewer capital projects in the unincorporated sections of the County.

Solid Waste Capital Fund*

To account for the financing and construction of all major solid waste capital projects.

ENTERPRISE FUNDS**Water and Sewer Administration Fund***

This fund accounts for the operations of the County's water and sewer activities.

Solid Waste Management Fund*

This fund accounts for the operations of the County's solid waste activities.

SECC Water & Sewer District Fund*

This fund accounts for the operations of the SECC Water & Sewer district established under G.S. Chapter 162A effective May 9, 2021.

DEPARTMENT/FUND RELATIONSHIP

	General Funds				Capital Project Funds				Special Revenue Funds										Enterprise Funds								
	General	Self Insurance	Reappraisal	Register of Deeds	General Capital Reserve	General Capital Projects	Schools' Capital Projects	Schools' Construction	SECO Water & Sewer District Capital	Water & Sewer Capital Projects	Solid Waste Capital	Emergency Telephone System	Federal Seized Properties and Monies	State Unauthorized Substance Abuse	Hospital Reserve	Rescue Squads	Library Endowment	Getchen Peed Scholarship	Parks/Historic Preservation	Community Development	CARES Act	Fines and Forfeitures	DSS Representative Payee	Deeds of Trust	Fire Protection Service Districts	Solid Waste Management & Sewer District	Water & Sewer Administration
Board of Commissioners	X																				X						
County Manager	X																				X						
Dections	X																				X						
Finance	X																				X						
Tax	X		X																		X						
Register of Deeds	X			X																	X						
Human Resources	X	X																			X						
Other Government	X																										
Government Agencies - Justice Center	X																										
Deeds	X											X															
Communication Center	X											X									X						
Emergency Services	X															X					X				X		
Sheriff & Jail	X					X															X						
Other Public Safety	X					X															X						
Cooperative Extension	X																				X						
Soil & Water Conservation	X																				X						
Forestry	X																										
Economic Development	X					X																					
Facilities	X					X															X						
Planning, Parks & Development	X					X													X	X	X						
Technology	X					X															X						
Utilities & Engineering	X					X			X	X	X										X					X	X
Social Services	X																	X			X						
Public Health	X																		X		X						
Partners Behavioral Health	X																										
Management																											
Other Human Services	X																										
Education	X						X	X																			
County Library	X					X											X				X						
Other Cultural																	X				X						

ABOUT THIS DOCUMENT

This budget document summarizes all service functions provided by Catawba County government and represents the annual plan for the allocation of resources. The budget presented covers the period of July 1, 2021 to June 30, 2022 ("Fiscal Year 2021/22").

The budget document is divided into functions (each function has a divider page). The functions of the General Fund make up the first seven sections of this document, and all remaining funds are in the section title Other Funds. Each department has a summary sheet that shows the total funding for that department and how the dollars will be spent. The organizations within each department have pages listing the objectives/outcomes to be achieved and major categories of funding sources and expenses. Within Organizations are accounts or line items. These are the basic units of measure in the budget and make it possible to determine, for example, how much money is spent on books in the Main Branch of the Library.

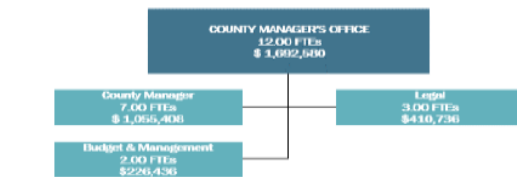
This document does not show every line item, but groups the line items in easier-to-read, general categories. For example, all money received from the State is shown in that major category, despite the fact that there may be several different line items or types of State revenue. Expense categories shown in the budget are: Personal Services, Supplies and Operations, and Capital Outlay. Personal Services include salaries, benefits, and part-time or temporary wages. Supplies and Operations include office supplies, books, travel, utilities, and other similar costs. Capital Outlay accounts for the purchase of equipment that costs more than \$5,000.

For each County Function, a summary report is provided at the beginning of each section providing information on the departments, services, and expenditures captured by that function. Subsequent departmental pages provide organizational, performance, and financial information from Fiscal Year 2019/20 (Actual), Fiscal Year 2020/21 (Current), and Fiscal Year 2021/22 (Requested and Recommended). See Guide to Departmental Sections for detailed information on navigating department and division information.

GUIDE TO DEPARTMENTAL SECTIONS

COUNTY MANAGER

DEPARTMENT DESCRIPTION



COUNTY MANAGER

County operates under a County Manager form of government adopted by the Board of Commissioners on March 1, 1937. The County Manager is charged with the responsibility for the day-to-day operation of the County and programs of the Board of Commissioners into action. The Manager is also responsible for coordinating, supervising, and recommending alternative solutions to problems presented to the County. As Chief Administrator of County government, the manager is responsible to the Board of Commissioners for administering all departments of County government under the Board's general control and for serving as liaison officer to the public and groups within the County.

BUDGET HIGHLIGHTS

COUNTY MANAGER

Reinvesting Department		Organizations: 120050 - 120150			
	2016/17 Actual	2017/18 Current	2018/19 Requested	2018/19 Recommended	Percent Change
Revenues					
Cable TV Reimbursement	\$28,000	\$28,000	\$28,000	\$28,000	0.0%
Miscellaneous	15,679	0	0	0	0%
Indirect Cost	163,854	166,408	161,558	161,558	-2.9%
Legal Services	0	0	0	0	0%
General Fund	1,585,493	1,517,445	1,503,022	1,503,022	-1.0%
Total	\$1,793,617	\$1,711,853	\$1,692,580	\$1,692,580	-1.1%
Expenses					
Personal Services	\$1,528,872	\$1,621,558	\$1,603,360	\$1,603,360	-1.1%
Supplies & Operations	150,368	90,295	89,220	89,220	-1.2%
Capital	14,267	0	0	0	0%
Total	\$1,793,617	\$1,711,853	\$1,692,580	\$1,692,580	-1.1%
Expenses by Division					
County Manager	\$1,117,117	\$1,011,882	\$1,055,408	\$1,055,408	4.3%
Legal	386,105	387,827	410,736	\$410,736	3.2%
Budget & Management	290,294	302,044	226,436	226,436	-25.8%
Total	\$1,793,617	\$1,711,853	\$1,692,580	\$1,692,580	-1.1%
Employees					
Permanent	13.00	13.00	12.00	12.00	-7.7%
Hourly	0.18	0.18	0.18	0.18	0.0%
Total	13.18	13.18	12.18	12.18	-7.8%

The budget decrease is due to the transfer of one position from Budget & Management to the Tax Department.

PERFORMANCE MEASUREMENT

COUNTY MANAGER

Fiscal Year 2018/19 Outcomes	Mid-Year FY 17/18	Actual FY 16/17	Actual FY 15/16
1. Drive implementation of the Board of Commissioners' strategic plan by developing and executing a comprehensive approach to achieving its goals and objectives, incorporating a multi-year project and funding plan.	On Target Driving strategic plan implementation including multi-year projects and funding plan.	Achieved Oversaw goals in areas of broadband internet availability, economic development, and community branding.	Achieved Oversaw goals in areas of economic development, emergency management, education for improvements to highways 16 and 150, and education.
2. Prepare a balanced budget for the fiscal year and administer a budget during the fiscal year.	On Target Expect BOC Adoption on June 4, 2018.	Achieved BOC Adopted FY17/18 on June 5, 2017.	Achieved BOC Adopted FY17/18 on June 6, 2016.
3. Develop a brand identity for the County and a multi-year brand plan that aligns with the Board's strategic plan, with a focus on completing brand integration with the County's new website and initiating priority strategies influencing economic development in partnership with key stakeholders.	On Target Worked with North Star on brand development. New brand rolled out to BOC and County staff in January 2018.	N/A	N/A

- Each departmental section of the operating budget begins with an organizational chart that reflects the way in which the department's budget is organized and tells the reader which division pages will follow.
- The Departmental Services section describes the department's divisions and core functions.
- The financial table displays revenue, expenditures, and budgeted personnel for the entire department for the prior fiscal year (2019/20 Actual), the current fiscal year (2020/21 Current), and budgeted fiscal year (2021/22 Requested and Recommended).
- After the financial table this section presents an overview of the changes to the department's budget and may include specific information on approved requests.
- This section discusses budget outcomes for the fiscal year (2021/22) as well as the mid-year 2020/21 and prior year 2019/20 and 2018/19 reports on outcomes and services.

FINANCIAL DOCUMENTS

The budget is the financial plan for County operations for the fiscal year beginning July 1, 2021 and ending June 30, 2022. The budget shows the source of revenue and how these sources will be spent. It also contains outcomes, goals, and objectives the County departments have set for the year. The budget and the audit are the key financial documents that the County uses to illustrate its financial plans and status. The budget looks ahead to the coming year and shows how funds plan to be spent, while the audit shows the County's year-end financial condition. The audit document is produced annually a few months after the end of each fiscal year (October or November) while the budget is produced annually at the beginning of each fiscal year (final copies are usually made available to the public in mid-July).

BASIS OF ACCOUNTING

Basis of Accounting refers to when revenues, expenditures, and the related assets and liabilities are recognized in the accounts and reported in the financial statements. Basis of accounting relates to the timing of the measurements made, regardless of the measurement focus applied.

All funds of the County are budgeted for and accounted for during the year on the modified accrual basis of accounting in accordance with North Carolina General Statute 159-26(c). Under the modified accrual basis, revenues are recognized in the accounting period in which they become measurable and available to pay liabilities of the current period. Expenditures are recognized in the accounting period in which the costs for goods or services are incurred (except for un-matured principal and interest on general long-term debt, which are recognized when due). On a budget basis, the Solid Waste Management Fund is accounted for using modified accrual. As an enterprise fund, at the end of the year, transactions are reporting in the basic financial statements using full accrual.

The level of control, or level at which expenditures may not legally exceed the budget, is the department level for the General Fund and the fund level for all other funds. Any change in appropriation level of the fund must be approved by the Board of Commissioners. The County Manager or the Budget & Management Director may approve any changes within a fund that do not require an alteration of the appropriation level. Appropriations lapse at year-end, except appropriations for the Capital Improvement Plan Fund, which are carried forward until such time as the project is completed.

COMPENSATED ABSENCES

It is the policy of the County to permit employees to accumulate up to 30 days earned but unused vacation leave, with such leave being fully vested when earned. For the County, the current portion of the accumulated vacation pay and salary-related payments is not considered to be material; therefore, no expenditure or liability is reported in the County's governmental funds. The County's liability for accumulated earned vacation and the salary related payments as of the end of the year is recorded in the government-wide financial statements. For the County's proprietary fund, an expense and a liability for compensated absences and the salary related payments are recorded within those funds as the leave is earned, if the amount is considered to be material. The sick leave policy of the County provides for an unlimited accumulated of earned but unused sick leave. Sick leave does not vest, but any unused sick leave accumulated at the time of

retirement may be used in the determination of length of service for retirement benefit purposes. Since neither entity has any obligation for accumulated sick leave until it is actually taken, no accrual for sick leave is made by the County.

ENCUMBRANCES

Encumbrances are financial commitments for services, contracts, or goods that have not as yet been delivered or performed. Purchase orders that remain unperformed at year-end are carried forward to the new fiscal year. A portion of fund balance is reserved to pay for any commitments related to purchase order and contracts that are unperformed at year-end.

Summary of Legal Requirements

North Carolina counties budget and spend money under the Local Government Budget and Fiscal Control Act (LGBFCA), as adopted by the North Carolina General Assembly. The major effects of the LGBFCA on the budgetary process are as follows:

BUDGET FORMS & PROCEDURES

The budget officer must prescribe the forms and procedures for the departments to use in preparing requests. In the words of G.S. 159-10, requests shall be made in such form and detail, with such supporting information and justifications, as the budget officer may prescribe. G.S. 159-10 also requires that a budget request show actual expenditures for the prior year, estimated ones in the current year, and requested ones for the coming budget year.

DEPARTMENTAL REQUESTS

G.S. 159-10 requires that the budget request for a department include revenues or fees that it will collect in the budget year.

BUDGET PREPARATION CALENDAR

The LGBFCA establishes the dates by which each stage in the annual budget process is to be completed (G.S. 159-10 through 13). These dates are as follows:

- Departmental requests, other than the public schools, must be submitted to the budget officer before April 30th.
- School administrative units and community colleges must submit proposed budgets and requests for County appropriations and supplemental tax levies no later than May 15th.
- The recommended budget must be given to the Board of Commissioners no later than June 1st.
- The Commission must enact the budget ordinance by July 1st, when the budget year begins.

RECOMMENDED BUDGET

G.S. 159-11 requires that the budget officer's recommended budget be balanced unless the Board of Commissioners insists that an unbalanced budget be submitted. It is also required that the budget be submitted to the Commissioners with a budget message. G.S. 159-11(b) states that the message should include:

- A concise explanation of the governmental goals fixed by the budget for the budget year.
- Important features of the activities anticipated in the budget.
- The reasons for stated changes from the previous year in program goals, programs, and appropriation levels.
- Any major changes in fiscal policy.

BOARD REVIEW

Once the budget is before the Board of Commissioners, several general legal provisions apply to Board review and adoption of the budget ordinance.

- At least ten days must pass between submission of the budget and adoption of the budget ordinance.
- On the same day the budget is submitted to the Board of Commissioners, the budget officer must file a copy of it in the office of the Clerk to the Board where it is available to the public and press.
- The Clerk to the Board must publish a notice that the budget has been delivered to the Board of Commissioners and is available for public inspection. This advertisement must also note the time and place of the required public hearing.
- During the interval between submission and adoption, the Board may conduct its review at both regular and special meetings. At least one of these dates must be a public hearing at which any person who wishes to comment may.
- The Open Meeting Law (G.S. 143-318.9 through 318.18) applied to the budget preparation and adoption process.

ADOPTION OF THE BUDGET ORDINANCE

The budget ordinance must contain the appropriations, the estimated revenues, and the property tax levy as well as rate.

Budget Process

As required by the Local Government Budget and Fiscal Control Act (G.S. 159, Article 3), the governing board must adopt by July 1st an annual balanced budget ordinance for all funds except for those funds that operate under project ordinances.

Budgetary control is exercised in all funds except the agency funds. Appropriations are made at the departmental (function) level and amended as necessary. The current budget amounts represent the budget as of December 31st of the current budget year. The budget was prepared on the modified accrual basis of accounting as required by North Carolina General Statute 159-26(c). Appropriations lapse at year-end in the General and Special Revenue Funds for which annual budgets have been legally adopted, with the exception of those departments participating in the reinventing program. The Capital Projects Funds' budgets are adopted on a project basis, spanning more than one year. Appropriations are carried over in these funds until the project is completed. The County follows these procedures in establishing a budget:

1. The Budget Officer is the County Manager and as such, the Budget and Management Office is part of the County Manager's Office. The Budget and Management Office consists of a Budget and Management Director and one Budget and Management Analyst and is supervised by an Assistant County Manager.

2. In November the County Board of Commissioners holds a retreat to discuss issues, priorities and countywide goals for the upcoming fiscal year. These goals become the driving force behind initiatives to be considered and included during the budget cycle.
3. Each fall, the Budget and Management Office works with departments and management to update the County's long-range financial plans including Five Year Capital Improvement and Operating Plans.
4. During the months of October and November the Budget and Management Office prepares Revenue and Expense projections for the upcoming fiscal year. Revenues are projected for the County's main funding sources, property and sales tax, based on trends and economic forecasts for the area.
5. The Budget and Management Office establishes a beginning base for each department that includes the allowable increases for salaries, benefits and operating budgets. In developing budget requests, staff is instructed that any funding requests for program or service expansions or equipment beyond the base amount is to be thoroughly justified and will be weighed against other competing needs and available funding. The role of budget staff is to analyze the requests and justifications and make sound funding recommendations to the County Manager.
6. In December, departments are given pertinent budget information, funding parameters, and the goals established by the Board of Commissioners.
7. In late January or early February, the reinventing departments submit requested outcomes, and departments not in the reinventing program as well as outside agencies submit budget requests to the Budget and Management Office.
8. During February and March, the Budget and Management Office analyzes requests for the non-reinventing departments and outside agencies, negotiates outcomes with departments, and prepares a recommended budget for the County Manager.
9. During March and April, the County Manager conducts a series of budget meetings with the department managers and agency directors. He then submits a recommended budget to the Board of Commissioners. The budget includes proposed expenditures and the means of financing them.
10. The Board of Commissioners conducts budget hearings with the department managers and agency directors in May or June.
11. A Public Hearing is conducted to obtain taxpayer comments.
12. Prior to June 30th, the budget is legally enacted through passage of an ordinance.
13. Budgets for General, Special Revenue, and Capital Projects Funds are adopted on a basis consistent with generally accepted accounting principles (GAAP). The Board of Commissioners annually adopts a budget by ordinance appropriating funds, and may during the year authorize supplemental appropriations. Supplemental appropriations are reviewed by the Director of Finance and the Budget and Management Office, submitted to the Finance and Personnel Subcommittee, and then transmitted to the Board of Commissioners for review and approval. If approved, they are implemented by budget revision.

REINVENTING DEPARTMENTS

Modeled after the book *Reinventing Government*, Catawba County uses two budget processes: Reinventing, a more flexible, department regulated form of budgeting, and Non-reinventing, a traditional, line item analysis form of budgeting. Four of the County's 15 departments are reinventing departments and include County Manager, Human Resources, Library, and Social Services. Outcomes for using the reinventing budget process are to:

- Become a more active organization by defining mission and achieving goals that support the mission.
- Place greater focus on the customer – what's the impact of services?
- Achieve and sustain higher service levels within limited resources.

In order to meet these outcomes, basic changes were made in the budget process to shift the focus from inputs to outcomes, to increase authority and flexibility for reinventing departments, encourage better use of resources, and simplify and streamline the budget process. Flexibility and changing the focus to outcomes is achieved by allotting these departments a lump sum increase each year without any analysis or controls at the detail budget level. The only financial control is the inability to spend more than the Department's total allotment. Budget analysis and negotiation has shifted to discussions on outcomes, or what the departments hope to accomplish in the upcoming fiscal year, and improvements to service levels. To encourage better use of resources and ownership in decision making, departments can retain all unexpended funds at the end of the fiscal year as long as they can demonstrate achievement of at least 90 percent of adopted outcomes. Updates on the progress and achievement of outcomes are reported on a semi-annual and annual basis. The Budget Highlights for the Reinventing Department sections of the budget document focuses on outcome achievement and changes to outcomes rather than monetary changes in the budget for this reason.

ANNUAL BUDGET CALENDAR

October

Budget & Management staff meet with all departments to identify pressures for the upcoming budget and any special projects that need to take place to set the stage for budget

Initial capital, facilities, technology, service expansion, and fee change discussions with departments by October 31st

November – January

Budget staff work with departments to analyze and better develop capital, facilities, service expansion, and fee change requests

Revenue & Expense Forecast development, presented late November

- Revenue projections
- Base budget and continuation of existing commitments
- High level operating and capital pressures discussion
- Fee change discussion (if needed)
- Salary/Benefit calculator and placeholder based on current year
- Schools Current Expense calculator and placeholder based at minimum on statutory formula
- Debt/Cash Flow updated as needed

Budget discussion/directions at December Department Head Meeting

Budget Kickoff – Instructions provided to departments and budget system opened for entry mid-December

January

Mid-year outcome report due from all departments – early January

Meetings between Budget staff and County Manager on specific pressures/requests being developed with departments to develop understanding and help departments develop requests that address needed information for decision-making

Budget staff follow-up with departments as needed on request development

February

Budget requests due from all departments and outside agencies – first week of February

Series of meetings mid-February:

- Revisit revenue assumptions and base budget continuation costs
- Summary of major expansion requests submitted
- Summary of major capital requests submitted
- Salary/Benefits projections and discussions
- Prep for Board of Commissioners touchpoint

Schools budget requests due – mid-February

Requested budget balanced – end of February

End of February – March

- Phased department and outside agency meetings by budget function with the County Manager to present/discuss requests.

- Board of Commissioners Touchpoint – 1st subcommittee in March

April

- Follow-up information, meetings between County Management and Budget staff – early April
- Board of Commissioners Touchpoint – Mid April
- Follow-up meetings with departments, schools, and outside agencies as needed late April
- Board of Commissioners Touchpoint – end of April or first of May

May 17th

County Manager's recommended budget delivered to Board of Commissioners

June 1st, 8:00 a.m., 2nd Floor Meeting Room, Government Center

County Manager's budget presentation at subcommittee

June 10th, 8:00 a.m. – 5:00 p.m., Board of Commissioners' Meeting Room, Justice Center

Board of Commissioners' hearings/work sessions with departments & outside agencies

June 15th, 7:00 p.m., Board of Commissioners' Meeting Room, Justice Center

Public Hearing and Wrap-up

June 21st, 7:00 p.m., Board of Commissioners' Meeting Room, Justice Center

Budget Adoption at the Board of Commissioners' Meeting

FINANCIAL POLICIES

Financial Policies are used to guide the County in the financial management of all funds. The North Carolina Local Government Budget and Fiscal Control Act regulates North Carolina governmental units in financial matters. These policies are used by the Catawba County Board of Commissioners to allow the County to function as a fiscally sound governmental unit.

Revenue Policy

The property tax rate shall be set each year based on the cost of providing general government services.

The fee structure established for the Solid Waste Management Fund will be sufficient to finance needed operating, capital, and debt costs of providing solid waste services.

Revenue projections will be made in a conservative manner.

Any County service that benefits specific recipients shall be supported either fully or in part by user fees, based on cost recovery percentages established by the Board of Commissioners.

Fund Balance Appropriated shall not exceed an amount that management can reasonably expect to save during the year or that is not sustainable while remaining above the Board of Commissioners 16 percent fund balance goal.

Operating Budget Policy

The County will continue to develop benchmarks and monitor performance measurements to assist in the evaluation of expenditures.

Operating budget projections will include annual costs plus allowances for operating costs associated with new capital.

Capital Improvement Policy (See CIP section for 5-year plan)

The County will review and adopt annually Five-Year Capital Improvement Plan detailing each capital project, the estimated cost, and description. This plan will be used as a guide in the development of the annual budget.

Accounting Policy

Annually, a firm of licensed, certified public accountants will issue an official opinion on the County's annual financial statements to the Board of Commissioners.

Financial systems will be maintained to monitor revenues and expenditures on a monthly basis.

Staff will give a Financial Report to the Board of Commissioners covering revenues and expenditures on a periodic basis.

Debt Policy (See Appendices for full policy)

The County will manage its debt obligations to meet demands for capital facilities while striving to maintain or to improve the County's Aa1/AA+ bond rating.

Debt should not exceed 1.5 percent of the countywide assessed value (legal limit is 8 percent).

The County's annual debt service payment should not exceed 20 percent of the operational budget.

Reserve Policy

The County has a goal of maintaining General Fund fund balance of 16 percent, the equivalent of two months of operating expenses. These funds will be used to avoid cash flow interruptions, generate investment income, eliminate the need for short-term borrowing, and for use in the case of unanticipated emergencies.

The County will maintain a Contingency Reserve to provide for unanticipated expenditures of a non-recurring nature to meet unexpected increases in the operating budget.

The Water and Sewer Fund shall maintain a minimum fund balance of \$5,000,000.

Catawba Valley Medical Center is public non-profit hospital and an entity or component unit of Catawba County Government. The County owns the assets but the Hospital is not included in the County budget, although the Hospital is required to submit its annual budget to the County for review. The Hospital is authorized to operate as an enterprise fund. The Catawba Valley Medical Center Board of Trustees is required to submit a monthly copy of its financial statements to the County Chief Financial Officer that 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.

Investment Policy (See Appendices for full policy)

The County's investments will be undertaken in a manner that (1) seeks to ensure the preservation of capital in the overall portfolio (safety), (2) provides for sufficient liquidity to meet the cash needs of the County's various operations (liquidity), and (3) attains a fair market rate of return (yield) its debt obligations to meet demands for capital facilities while striving to maintain or to improve the County's Aa1/AA+ bond rating.

Balanced Budget Policy

The County will annually develop and adopt a balanced budget in which the sum of estimated net revenues and appropriated fund balances is equal to appropriations, pursuant to the North Carolina Local Government Budget and Fiscal Control Act.



catawba county
MAKING. LIVING. BETTER.

DEPARTMENT INFORMATION

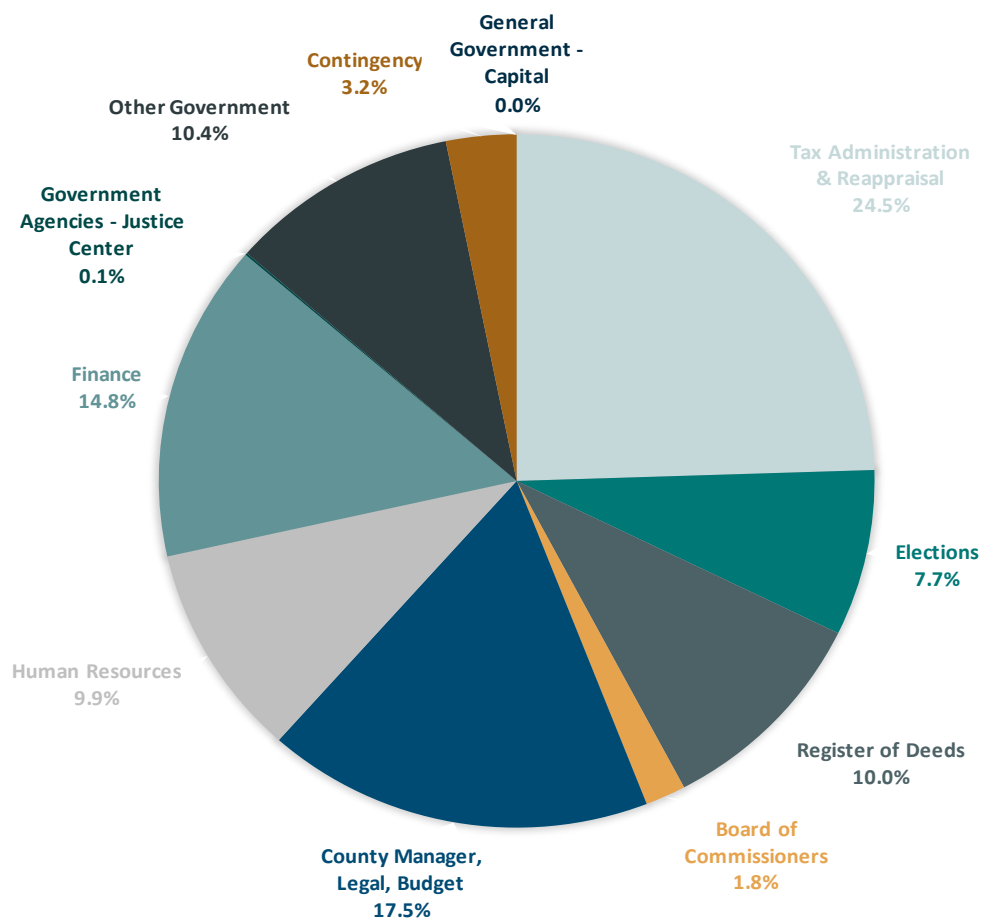


GENERAL GOVERNMENT

The General Government function provides administrative support for County government. It is \$11,013,321 or 3.8 percent of total expenditures for the fiscal year, including Reappraisal and Register of Deeds Automation budgeted in Other Funds. The General Fund portion of General Government is \$10,223,175. General Government includes direct public services such as the Board of Elections, Register of Deeds, and Tax (\$4,653,159 or 1.6 percent of the total budget) as well as County Administration including the Board of Commissioners, County Manager, Human Resources, and Finance (\$6,360,162 or 2.2 percent of the total budget).

This function ensures smooth administration of all areas of County service by maintaining compliance with accepted accounting principles and personnel statutes, by registering voters, by issuing marriage licenses, and recording property transactions.

The County bills and collects taxes for eight municipalities within the County as a means of providing this general government service at the lowest possible cost to the taxpayer. The service has worked well and has produced savings to other local government units in Catawba County.



BOARD OF COMMISSIONERS

DEPARTMENT DESCRIPTION

The Board of Commissioners is the governing body of Catawba County. The 5-member board is elected at large for 4-year staggered terms and may serve unlimited terms. Their duties include establishing the array of services provided to citizens and a funding plan to pay for the services; appointing the County Manager and County Attorney; designating the County Clerk; adopting the annual budget; setting the property tax rate; establishing service levels for solid waste, emergency services, public safety, library, public health, mental health, and social services; adopting zoning and subdivision regulations; approving new positions, and appointing over 300 people to 50 citizen boards.

BUDGET HIGHLIGHTS

BOARD OF COMMISSIONERS

Organization: 110050

	2019/20 Actual	2020/21 Current	2021/22 Requested	2021/22 Recommended	Percent Change
Revenues					
General Fund	\$182,966	\$219,772	\$201,610	\$201,610	-8.3%
Total	\$182,966	\$219,772	\$201,610	\$201,610	-8.3%
Expenses					
Personal Services	\$112,139	\$117,722	\$106,410	\$106,410	-6.3%
Supplies & Operations	70,827	102,050	95,200	95,200	-6.7%
Total	\$182,966	\$219,772	\$201,610	\$201,610	-8.3%

The budget decreased due to the removal of cyclical printing expenses associated with maintaining the County code.

STRATEGIC PLAN FOCUS AREAS

ECONOMIC DEVELOPMENT - Catalyze a positive business climate to ensure diversified opportunities that retain and attract quality employers and investment in our community.

K-64 EDUCATION - Partner business with education to cultivate connections between the classroom and real-world careers for our students of all ages.

WATER & SEWER INFRASTRUCTURE - Anticipate and skillfully plan for our community's business and residential growth.

HOUSING - Foster an environment conducive to the creation of affordable, desirable housing options for our workforce and families.

HEALTHY & SAFE COMMUNITY - Protect the well-being of our citizens.

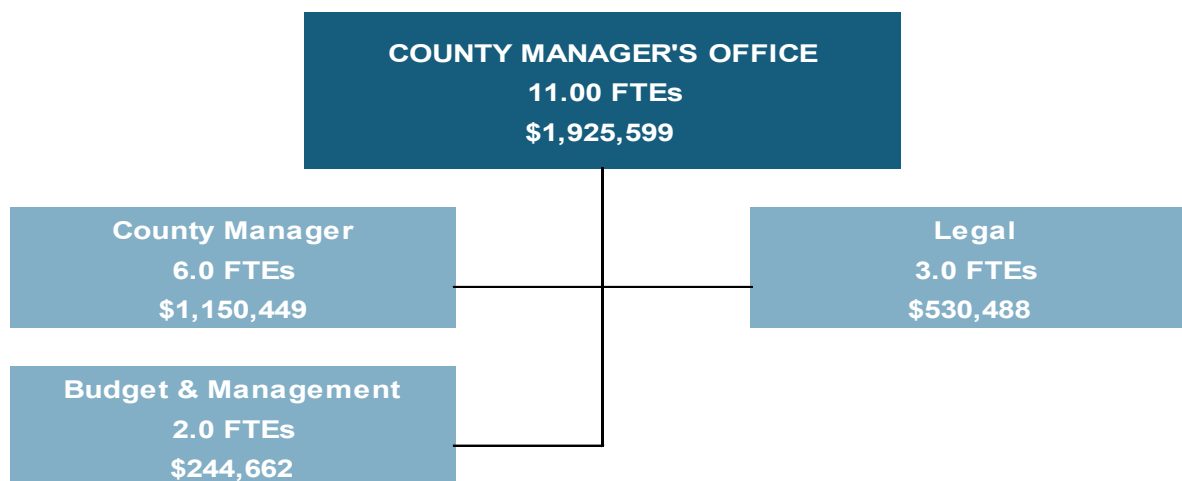
PARKS - Provide scenic outdoor experiences for our citizens and visitors through a community-wide approach that invites a variety of adventures.

ARTS & CULTURE - Elevate our sense of place by showcasing entertainment and creative offerings that enrich our community.

BRANDING - Amplify our story in ways that reflect who we are and inspire people to be part of it.

COUNTY MANAGER

DEPARTMENT DESCRIPTION



COUNTY MANAGER

Catawba County operates under a County Manager form of government adopted by the Board of Commissioners on March 1, 1937. The County Manager is charged with the responsibility for translating policies and programs of the Board of Commissioners into action. The Manager is also responsible for coordinating, supervising, and recommending alternative solutions to problems and issues. As Chief Administrator of County government, the manager is responsible to the Board of Commissioners for administering all departments of County government under the Board's general control and for serving as liaison officer to the public and groups within the County and between the County, State, and Federal agencies.

LEGAL DEPARTMENT

Provides quality legal counseling and representation to the Board of Commissioners, managers and employees of Catawba County on all issues related to county government. Having an in-house legal team provides county departments with quick access to legal services at a lower cost for taxpayers. The legal team is committed to excellence, ethics, professionalism, and fairness in all matters.

BUDGET AND MANAGEMENT OFFICE

Plans, prepares, and monitors the County's annual operating and capital budget and conducts special research and management analysis for the County Manager and County departments.

BUDGET HIGHLIGHTS

COUNTY MANAGER

Reinventing Department

Organizations: 120050 - 120150

	2019/20 Actual	2020/21 Current	2021/22 Requested	2021/22 Recommended	Percent Change
Revenues					
Cable TV Reimbursement	\$28,000	\$28,000	\$28,000	\$28,000	0.0%
Indirect Cost	169,167	163,275	174,101	174,101	6.6%
General Fund	1,635,735	1,763,964	1,723,498	1,723,498	-2.3%
Total	\$1,832,902	\$1,955,239	\$1,925,599	\$1,925,599	-1.5%
Expenses					
Personal Services	\$1,749,668	\$1,859,552	\$1,777,816	\$1,777,816	-4.4%
Supplies & Operations	83,234	95,687	147,783	147,783	54.4%
Total	\$1,832,902	\$1,955,239	\$1,925,599	\$1,925,599	-1.5%
Expenses by Division					
County Manager	\$1,180,774	\$1,191,101	\$1,150,449	\$1,150,449	-3.4%
Legal	443,580	532,295	530,488	530,488	-0.3%
Budget & Management	208,548	231,843	244,662	244,662	5.5%
Total	\$1,832,902	\$1,955,239	\$1,925,599	\$1,925,599	-1.5%
Employees					
Permanent	12.00	13.00	11.00	11.00	-15.4%
Hourly	0.47	0.47	0.32	0.32	-31.9%
Total	12.47	13.47	11.32	11.32	-16.0%

Year	Outcomes	Achieved	Not Achieved	Rate
2019/20	9	9	0	100%
2018/19	9	9	0	100%
2017/18	9	9	0	100%

The budget includes planned salary and benefit changes as well as modifications related to planned staffing transitions within the County Manager's Office.

PERFORMANCE MEASUREMENT

COUNTY MANAGER

Fiscal Year 2021/22 Outcomes	Mid-Year FY 20/21	Actual FY 19/20	Actual FY 18/19
1. Drive implementation of the Board of Commissioners' strategic plan by developing and executing a comprehensive approach to achieving its goals and objectives, incorporating a multi-year project and funding plan.	On Target	Achieved	Achieved
2. Implement a multi-year brand activation plan for making living better that aligns with the Board's strategic plan.	On Target	Achieved	Achieved

LEGAL

Fiscal Year 2021/22 Outcomes	Mid-Year FY 20/21	Actual FY 19/20	Actual FY 18/19
1. Provide needed legal services to all county departments as issues arise in a timely, professional and ethical manner by: <ul style="list-style-type: none"> a. Completing preparation or review of contracts within 5 working days of receipt at least 95 percent of the time. b. Achieving an approval rating of 95 percent on an annual client satisfaction survey. 	On Target	Achieved 99 percent of contracts reviewed within 5 days. 100 percent approval rating on annual survey.	Achieved 99 percent of contracts reviewed within 5 days. 100 percent approval rating on annual survey.
2. Proactively improve county staff's ability to handle situations that could potentially have a legal impact on the county by: <ul style="list-style-type: none"> a. Providing in-service training to any department. b. Providing employees with 24 hours per day, 7 days per week telephone access to an attorney. 	On Target	Achieved Training has taken place for EMS with SBI, Public Health, IT, Cyber Security Training at Social Services, Safety Retreat, Worker's Compensation and Legislative Updates during pandemic. Staff was available 24/7 by phone.	Achieved Training has taken place for EMS with SBI, Public Health, IT, Cyber Security Training at Social Services, Safety Retreat, and Worker's Compensation. Staff was available 24/7 by phone.
3. Ensure the Board of Commissioners, Planning Board, Board of Adjustment, and Subdivision Review Board are able to address any legal issue whether arising during a meeting or anticipated in advance by assigning an attorney to both work with each respective board and be in attendance at each board meeting.	On Target	Achieved Attorneys are in attendance at all BOC meetings, Planning Board of Adjustment and Subdivision Review Board meetings. Attorneys present for Social Services Board and Board of Health meetings as requested. County Attorney is serving on	Achieved Attorneys are in attendance at all BOC meetings, Planning Board of Adjustment and Subdivision Review Board meetings. Additionally, attorneys present for Social Services Board and Board of Health meetings as requested.

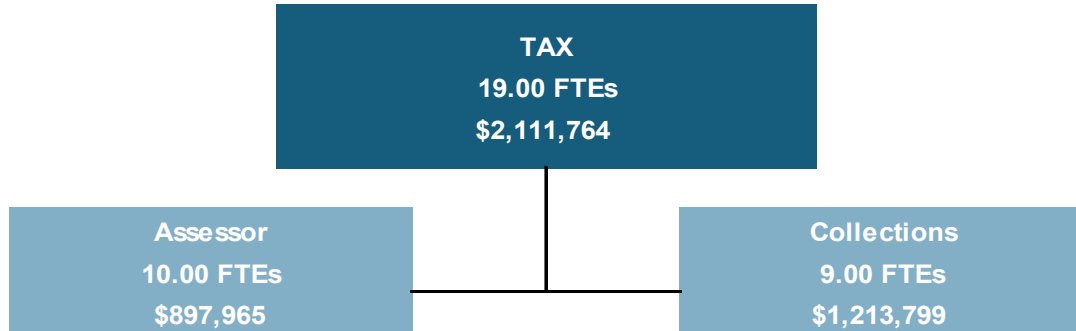
		the NCACC Opioid Committee.	
--	--	-----------------------------	--

BUDGET & MANAGEMENT

Fiscal Year 2021/22 Outcomes	Mid-Year FY 20/21	Actual FY 19/20	Actual FY 18/19
1. Prepare a balanced budget for adoption by June 30 annually, which communicates County policies, provides a financial and operating plan, and is an effective communication device to our citizens, as demonstrated by receiving the Government Finance Officers Association (GFOA) Distinguished Budget Award.	On Target	Achieved FY 2020/21 budget adopted June 1, 2020 and earned the GFOA Award for the 32 nd consecutive year.	Achieved FY 2019/20 budget adopted June 3, 2019 and earned the GFOA Award for the 31 st consecutive year.
2. Prepare a Revenue, Expense, and Fund Balance Forecast annually based on the current fiscal year budget, which gives the County Manager, Board of Commissioners, and department heads the financial information they need to set priorities and goals in planning for the future needs of the County.	On Target	Achieved	Achieved
3. Monitor the budget on an ongoing basis to ensure the budget remains balanced, and recommend appropriate action be taken quickly if revenue erosion occurs.	On Target	Achieved	Achieved

TAX DEPARTMENT

DEPARTMENT DESCRIPTION



ASSESSOR

Ensure all real and personal property is listed annually to the owner of record as of January 1st of each year as mandated by the General Statutes of North Carolina.

COLLECTOR

To collect and account for all current and delinquent County and City Ad Valorem taxes charged to the Tax Collector, all County beer/wine retail licenses, issue all mobile home moving permits, collect all fire protection service district revenue, and collect all fees related to garnishment, attachment, levy, judgement, and returned checks as provided by North Carolina law.

BUDGET HIGHLIGHTS

TAX

Organizations: 130050 - 130100

	2019/20 Actual	2020/21 Current	2021/22 Requested	2021/22 Recommended	Percent Change
Revenues					
Property Tax	\$106,160,053	\$105,547,711	\$108,269,000	108,699,000	3.0%
Privilege License Tax	8,205	0	0	0	N/A
Contribution to General Fund	(106,160,053)	(105,547,711)	(108,269,000)	(108,699,000)	3.0%
Charges & Fees	285,559	251,736	258,968	258,968	2.9%
General Fund	1,524,074	1,746,329	1,852,796	1,852,796	6.1%
Total	\$1,817,838	\$1,998,065	\$2,111,764	\$2,111,764	5.7%
Expenses					
Personal Services	\$1,178,458	\$1,241,932	\$1,312,770	\$1,312,770	5.7%
Supplies & Operations	637,380	751,133	793,994	793,994	5.7%
Tax Refunds	2,000	5,000	5,000	5,000	0.0%
Total	\$1,817,838	\$1,998,065	\$2,111,764	\$2,111,764	5.7%
Expenses by Division					
Assessor	\$755,133	\$818,355	\$897,965	\$897,965	9.7%
Collections	1,062,705	1,179,710	1,213,799	1,213,799	2.9%
Total	\$1,817,838	\$1,998,065	\$2,111,764	\$2,111,764	5.7%
Employees					
Permanent	19.00	19.00	19.00	19.00	0.0%
Hourly	0.00	0.00	0.00	0.00	N/A
Total	19.00	19.00	19.00	19.00	0.0%

The budget increase is driven by cyclical costs associated with statutorily-required audit programs as well as planned salary and benefit changes.

PERFORMANCE MEASUREMENT

ASSESSOR

Fiscal Year 2021/22 Outcomes	Mid-Year FY 20/21	Actual FY 19/20	Actual FY 18/19
1. Ensure all new construction is listed prior to billing by: <ul style="list-style-type: none"> a. Listing and measuring all new construction within the County b. Keying all required data to the CAMA system for valuation c. Checking valuation changes associated with the new construction d. Reviewing and entering all new construction prior to March 1. 	On Target	Achieved	Achieved
2. Ensure a 95% accuracy rate of annual tax mailings by implementing the following quality control measures prior to mailing: <ul style="list-style-type: none"> a. Utilizing information technology to evaluate potential issues critical to successful mailings b. Compiling lists of current and previous anomalies that impact these mailings c. Reviewing proof items provided by the print vendor to alleviate incorrect correspondence. 	Achieved	Achieved	Achieved
3. Increase citizens' online access to applications and forms in collaboration with IT to enhance website with the taxpayer in mind by: <ul style="list-style-type: none"> a. Reconfiguring portions of the website to allow for ease of use b. Displaying necessary FAQ's etc. for new property tax processes c. Generating a more interactive taxpayer experience through online offerings d. Ensuring all forms are correct and up-to-date on the website. 	On Target	Achieved	Achieved
4. Ensure exemptions are properly granted or denied on applicable parcels by: <ul style="list-style-type: none"> a. Performing an audit of existing Elderly and Disabled Exclusion participants b. Streamlining processes with Information Technology c. Documenting processes and creating training manuals for staff d. Running exclusion audit reports periodically and confirming an 85% level of compliance 	On Target	New Outcome Fiscal Year 2020/21	

e. Auditing 1/8th of exempt and excluded properties as required under NCGS 105-296 (I).		
5. Ensuring all staff stays certified in their respective positions by: <ul style="list-style-type: none"> a. Receiving staff input on needed course work b. Working with the SOG and IAAO to seek out course offerings c. Establishing periodic trainings through HR, as well as outside agencies. 	On Target	New Outcome Fiscal Year 2020/21

TAX COLLECTOR

Fiscal Year 2021/22 Outcomes	Mid-Year FY 20/21	Actual FY 19/20	Actual FY 18/19
1. Attain a collection rate of 98.75% over a 3-year period by: <ul style="list-style-type: none"> a. Using all lawful measures to collect delinquent taxes, including attachments, garnishments, payment arrangements, debt setoff, etc. b. Preparing weekly and monthly status reports to track collections as compared to prior years. c. Pursuing collection of current fiscal year delinquent accounts by arranging them into three tiers based on amount due and having staff focus collection efforts. 	On Target	Not Achieved 98.38 percent - cessation of enforced collection efforts due to COVID-19	Achieved 98.51 percent from the 2017/18 collection rate of 98.20 percent.
2. Track the percent increase of collections for each of the prior 10 years' tax levies to show continued efforts of collection on prior years. Statutorily, the County may only pursue enforced collection measures for accounts that are 10 years old or less delinquent, so it is important to continue all lawful measures to collect these accounts before that time expires.	Achieved	Achieved	Achieved
3. Maintain foreclosure process and cost benefit analysis of foreclosure program. <ul style="list-style-type: none"> a. Prepare weekly and monthly status reports to track foreclosure process b. Work with ZLS on continuing collection efforts. 	Achieved \$2.7 million in net revenue	Achieved \$2,258,539 in net revenue	Not Achieved

REAPPRAISAL FUND

As required by North Carolina General Statute 105-286, Catawba County must conduct a reappraisal of all real property in accordance with the provisions of General Statutes 105-283 and 105-317. This must be completed by January 1st of the prescribed year and at least every eighth year thereafter. Catawba County is on a four-year revaluation cycle, with the most recent revaluation having occurred in 2019.

BUDGET HIGHLIGHTS

REAPPRAISAL FUND

Fund 140

	2019/20 Actual	2020/21 Current	2021/22 Requested	2021/22 Recommended	Percent Change
Revenues					
Investment Earnings	\$11,520	\$0	\$0	\$0	N/A
Fund Balance	0	5,925	31,200	31,200	426.6%
General Fund	509,167	535,837	554,946	554,946	3.6%
Total	\$520,687	\$541,762	\$586,146	\$586,146	8.2%
Expenses					
Personal Services	\$457,308	\$485,547	\$501,927	\$501,927	3.4%
Supplies & Operations	22,978	56,215	84,219	84,219	49.8%
Capital	43,423	0	0	0	N/A
Total	\$523,709	\$541,762	\$586,146	\$586,146	8.2%
Employees					
Permanent	7.00	7.00	7.00	7.00	0.0%
Hourly	0.00	0.00	0.00	0.00	N/A
Total	7.00	7.00	7.00	7.00	0.0%

The budget for the Reappraisal Fund fluctuates annually based on the current stage of the four-year property tax revaluation cycle. The budget includes increased costs for market modeling and reappraisal in advance of the next planned revaluation, which is scheduled to occur in 2023.

PERFORMANCE MEASUREMENT

REAPPRAISAL FUND

Fiscal Year 2021/22 Outcomes	Mid-Year FY 20/21	Actual FY 19/20	Actual FY 18/19
1. Complete activities associated with the 2023 Reappraisal a. Continue review of parcels in preparation of 2023 reappraisal b. Complete revision for the 2023 Schedule of Values c. Initial reappraisal values 75% complete by end of fiscal year	On Target	Achieved a. Achieved b. Achieved c. Achieved	New outcome in Fiscal Year 2019/20
2. Increase Public Awareness a. Issue press releases b. Advertise Board of Equalization and Review dates c. Work with municipalities and speak as needed d. Present information at Board of Commissioners meetings	On Target	Achieved a. Achieved b. Achieved c. Achieved d. Achieved	New outcome in Fiscal Year 2019/20

BOARD OF ELECTIONS

DEPARTMENT DESCRIPTION

BOARD OF ELECTIONS

4.00 FTEs

\$852,263

ADMINISTRATION

The goal of the Board of Elections office is to organize, conduct, and provide well-planned and managed elections with immediately available results. Board of Elections will ensure the citizens of Catawba County the right to vote in fair, honest, and impartial elections in accordance with State and Federal Elections law and County regulations, and provide easy access for all registered voters.

BUDGET HIGHLIGHTS

BOARD OF ELECTIONS

Organization: 140050

	2019/20 Actual	2020/21 Current	2021/22 Requested	2021/22 Recommended	Percent Change
Revenues					
Charges & Fees	\$112,653	\$150	\$130,255	\$130,255	86736.7%
General Fund	592,237	677,218	722,008	722,008	6.6%
Total	\$704,890	\$677,368	\$852,263	\$852,263	25.8%
Expenses					
Personal Services	\$479,554	\$480,778	\$580,672	\$580,672	20.8%
Supplies & Operations	225,336	196,590	271,591	271,591	38.2%
Total	\$704,890	\$677,368	\$852,263	\$852,263	25.8%
Employees					
Permanent	4.00	4.00	4.00	4.00	0.0%
Hourly	0.77	1.01	1.11	1.11	9.9%
Total	4.77	5.01	5.11	5.11	2.0%

The budget includes cyclical changes related to the October 2021 City of Hickory primary, November 2021 municipal and city school elections, and the May 2022 primaries for federal, state, judicial, county, county schools, and the Soil & Water Conservation District.

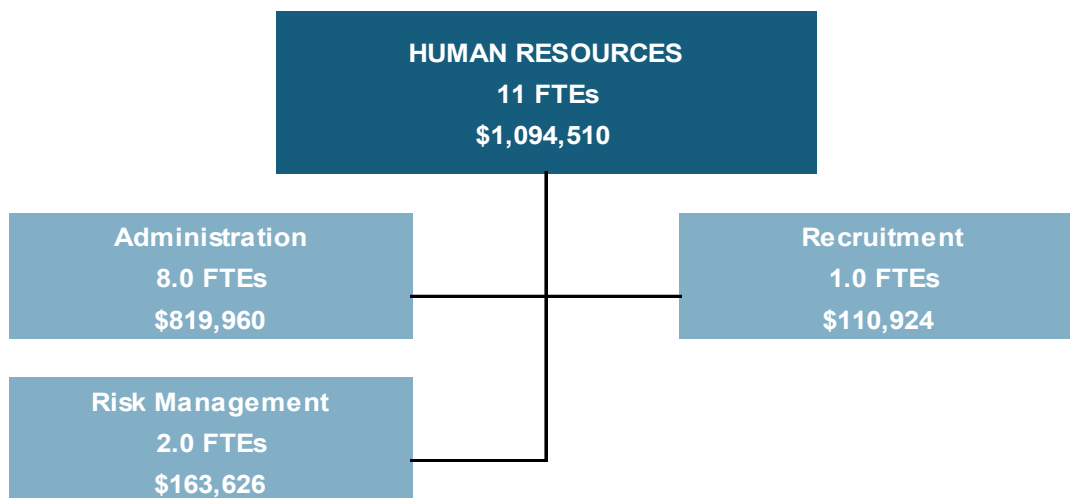
PERFORMANCE MEASUREMENT

ELECTIONS

Fiscal Year 2021/22 Outcomes	Mid-Year FY 20/21	Actual FY 19/20	Actual FY 18/19
1. Establish initiatives that seek better ways to provide services to encourage all eligible residents to exercise their right to vote.	Achieved Due to COVID, MAT provided services outside of nursing facilities..	Achieved MAT Team visited nursing facilities and retirement centers across Catawba County to provide services to all residents for their voting needs.	Achieved
2. Develop outreach strategies to attract a diverse pool of poll workers who reflect the community's composition.	Achieved Partnered with political parties, League of Women Voters, and Democracy Heroes. This is the first year there was a waiting list for poll worker volunteers.	Achieved Educated Lenoir Rhyne University and CVCC students about getting involved and helping at a polling location. The office received several applicants because of the outreach programs.	Achieved

HUMAN RESOURCES

DEPARTMENT DESCRIPTION



ADMINISTRATION

Provides assistance to employees and applicants; reviews programs and benefits and makes recommendations in order to have the best workplace possible. Is responsible for personnel records, benefits, employee relations, some payroll and training programs, compliance with federal and state personnel/employment regulations, and compensation.

RECRUITMENT

Recruit and retain a qualified and diverse workforce by implementing strategies that promote Catawba County as a progressive and competitive employer.

RISK MANAGEMENT

Promote safety, health, and security of County employees through education, training, and prevention of injuries and accidents.

WELLBEING

Promote overall wellbeing throughout the organization by offering services, programs and resources that support employee values and interests for continual self-improvement.

BUDGET HIGHLIGHTS

HUMAN RESOURCES

Reinventing Department

Organizations: 150050 - 150200

	2019/20 Actual	2020/21 Current	2021/22 Requested	2021/22 Recommended	Percent Change
Revenues					
Indirect Cost	\$148,286	\$150,623	\$167,737	\$167,637	11.3%
General Fund	914,832	899,050	926,773	926,873	3.1%
Total	\$1,063,118	\$1,049,673	\$1,094,510	\$1,094,510	4.3%
Expenses					
Personal Services	\$877,018	\$964,123	\$1,009,764	\$1,009,764	4.7%
Supplies & Operations	175,159	85,550	84,746	84,746	-0.9%
Capital	10,941	0	0	0	0%
Total	\$1,063,118	\$1,049,673	\$1,094,510	\$1,094,510	4.3%
Expenses by Division					
Administration	\$886,708	\$799,697	\$819,960	\$819,960	2.5%
Recruitment	100,492	103,662	110,924	110,924	7.0%
Risk Management	75,918	146,314	163,626	163,626	11.8%
Total	\$1,063,118	\$1,049,673	\$1,094,510	\$1,094,510	4.3%
Employees					
Permanent	11.00	11.00	11.00	11.00	0.0%
Hourly	0.25	0.25	0.25	0.25	0.0%
Total	11.25	11.25	11.25	11.25	0.0%

Outcome Achievements				
Fiscal Year	Total Outcomes	Achieved	Not Achieved	Success Rate
2019/20	13	10	3	77%
2018/19	14	14	0	100%
2017/18	17	17	0	100%

PERFORMANCE MEASUREMENT

BENEFITS

Fiscal Year 2021/22 Outcomes	Mid-Year FY 20/21	Actual FY 19/20	Actual FY 18/19
1. Educate 100% of new benefited employees on available County benefits and how to use the benefits, while providing a forum to discuss employee expectations by conducting orientations at least once a month to ensure employees are quickly brought onboard with County's work culture. Success will be measured by achieving a score of 4.5 or higher for the content/quality of the program on evaluations given after each orientation session.	On Target 4.8 avg. rating out of 5 from 77 employees, 10 sessions.	Achieved 4.7 avg. rating out of 5 from 179 employees, 21 sessions.	Achieved 4.6 avg. rating out of 5 from 174 employees, 20 sessions.
2. To provide employees nearing the end of their service with the County continued strong customer service, Human Resources will educate employees about their retirement benefits through individual educational consultations and/or access to a Retirement Educational Program. The consultations/program will include information on the NC Retirement System, Catawba County retiree health insurance options, and the use of supplemental retirement programs to enhance retirement. Success of the consultations/program will be measured by at least 92% of participants indicating they "strongly agree" or "agree" they have an increased knowledge of retirement benefits and options.	On Target Retirement education program planned for Spring 2021.	Not Achieved Not able to provide on-site retirement education program due to COVID-19, but links to online retirement planning education were provided to employees.	Achieved 99% (82 of 83) employees attending agreed or strongly agreed the sessions resulted in increased retirement benefit knowledge vs a 92% target.
3. To maintain the County's position as an employer of choice, Human Resources will ensure the benefits package is competitive and meets the needs of employees by surveying competitors' benefit plans and recommending a competitive benefit package to the County Manager's Office by the end of February of each year.	On Target The benefit survey is complete and is being used to develop benefit recommendations for FY 2021/22.	Achieved County will not pass on health care premiums to employees as a result of survey; salaries kept flat and three vacation days added due to COVID-19.	Achieved Changes were adopted for health, dental, and 401k.

ORGANIZATIONAL DEVELOPMENT

Fiscal Year 2021/22 Outcomes	Mid-Year FY 20/21	Actual FY 19/20	Actual FY 18/19
4. To enhance the County's operational efficiency and foster career adaptability, Human Resources will offer at least one skills development program for enrollment by County employees aimed at enhancing a work-related skill set. Success will be measured by at least 80% of participants indicating they "strongly agree" or "agree" that they have expanded their work-related knowledge, skills, and abilities.	On Target A two-part workshop titled "The Brand Called You" will teach about enhancing self-awareness and self-management to improve interpersonal and communication skills in the workplace.	Achieved "Coaching for Optimal Performance" held in January with 17 employees in attendance. 100% of participants surveyed (15 of 15) indicated they "strongly agreed" or "agreed" that they had expanded their understanding of effective coaching skills.	Achieved "Harnessing the Power in Your Stress Response" training program held in November. 95% of survey respondents (21 of 22) indicated they "strongly agreed" or "agreed" they have expanded their understanding of stress management.
5. To support the County's core values and encourage a culture of respect, Human Resources will offer at least two different diversity training programs for County employees. Success will be measured by achieving a cumulative total of 80% of participants indicating they "strongly agree" or "agree" that they have an expanded knowledge or awareness in the subject area.	On Target Two separate 2-part workshops titled "Leadership Amidst Societal Tensions" are being conducted via Zoom for supervisors. Another set of workshops will be planned for spring of 2021 for general employees.	Achieved Coordinated and offered two diversity programs. 98% of a combined 51 participants agreed they increased knowledge or awareness in each subject area (microaggressions and social awareness through the arts).	Achieved Coordinated and offered two diversity programs. 92.5% of a combined 260 participants agreed they increased knowledge or awareness in each subject area. (Goal: 4 programs)
6. To develop high performing adaptable team leaders, current supervisors, and employees seeking opportunities for upward mobility, Human Resources will coordinate and implement a year-long, front-line leadership program. Success will be measured by at least 80% of participants indicating they "strongly agree" or "agree" that they have increased their overall knowledge of leadership principles.	On Target "Learning to Lead" is scheduled to kick-off on March 18th and will consist of 12 sessions.	Not Achieved 2019 program successful with 23 employees graduating. 2020 class has 27 employees enrolled but is currently suspended due to COVID-19.	Achieved 21 employees successfully completed Learning 2 Lead with 100% of participants strongly agreeing or agreeing they increased their overall knowledge of leadership principles.

RECRUITMENT, PAY, AND CLASSIFICATION

Fiscal Year 2021/22 Outcomes	Mid-Year FY 20/21	Actual FY 19/20	Actual FY 18/19
7. To support the County's K-64 Education initiative by promoting public service and county government careers to high school and college students as well as strengthen the talent pipeline, Human Resources will support departments by funding and assisting with recruiting of one paid college intern, specifically from an underrepresented group, and	On Target As pandemic restrictions allow, HR will work with schools and departments to identify, support, and fund at least one intern for early summer as well as one career	Not Achieved Public Health paid one intern from an underrepresented group, but no high school interns were used by departments this	Achieved Two paid college interns (Technology and Library) and two HS interns

assisting with implementing at least one career preparatory opportunity for high school students in FY 2020/21.	preparatory opportunity for high school students.	year due to COVID-19.	
8. To maintain the County's position as an employer of choice and to ensure recruitment and retention of qualified employees, Human Resources will maintain a competitive pay plan by conducting an annual pay and classification study of the County's positions. Success will be determined by ensuring positions are classified correctly and pay ranges are approximately 100% of the County's competitive market.	On Target The 2020/21 Public Safety and Technical pay study is on track to be completed Spring 2021.	Achieved The 2019/20 Clerical and Paraprofessional pay study was completed.	Achieved The 2018/19 Administrative and Professional pay study was completed.

RISK MANAGEMENT

Fiscal Year 2021/22 Outcomes	Mid-Year FY 20/21	Actual FY 19/20	Actual FY 18/19
9. To ensure citizens' and employees' safety, Human Resources will ensure operational excellence of County drivers by limiting the number of automotive accidents involving County vehicles. Risk Management will identify all at-fault accidents and make the following recommendations to Department Heads: a. After the first at-fault accident, require employee to repeat the County Defensive Driving class or have the Supervisor or Training Officer ride along with the employee to observe employee's driving skills. b. After a second at-fault accident by the same employee, a Corrective Action Plan or disciplinary action will be recommended for employee. c. Analysis of all accidents will be conducted annually and recommendations will be shared with County management and department heads, focused on concerns, further actions, and options for improvement.	On Target As of December 31, 2020, the County had experienced 39 (29 prior mid-year) auto accidents with evaluation of the Risk Manager determining that 23 (15 prior mid-year) were at fault of the County driver. Each was required to retake the County Defensive Driving course or participate in departmental exercises with an approved instructor. One driver received disciplinary action as a result of the accident.	Achieved As of June 30, 2019, the County experienced 58 auto accidents with 30 being at fault of the County driver. Each driver was required to retake the County Defensive Driving course or participate in departmental exercises with an approved driver. Four drivers received disciplinary action as a result of the at-fault accidents.	Achieved As of June 30, 2019, the County had experienced 60 auto accidents with evaluation of the Risk Manager determining that 27 were at fault of the County driver. Each driver was required to retake the County Defensive Driving course or participate in departmental exercises with an approved instructor.
10. To ensure the County's worksites are safe and free from avoidable accidents that could negatively impact the delivery of services, Human Resources will limit OSHA recordable injuries to 5 per 100 FTEs, the North Carolina Department of Labor public sector industry standard. This will be accomplished by:	On Target 3.08 recordable injuries per 100 FTEs.	Achieved 4 recordable injuries per 100 FTEs.	Achieved 2.8 recordable injuries per 100 FTEs.

<p>a. Concentrating on evaluating the types of accidents in the high-risk departments to determine ways to improve work procedures.</p> <p>b. Providing at least four training programs to address safety, health, and security awareness of the County. Success will be measured by achieving a cumulative total of 80% of participants indicating they “strongly agree” or “agree” that they have an increased knowledge of the specific topic.</p> <p>c. Providing an annual report to the Human Resources Director and Department Heads on the number and types of injuries occurring during the year and recommendations on how to improve safety and/or security.</p>			
---	--	--	--

WELLBEING

Fiscal Year 2021/22 Outcomes	Mid-Year FY 20/21	Actual FY 19/20	Actual FY 18/19
11. To improve the overall wellbeing of employees, Human Resources, in conjunction with the Wellness Coordinator, will offer at least four programs targeted to encourage improved wellbeing and healthy lifestyles. Success of these programs will be measured by having at least 80% of the program participants reporting that the program helped them implement healthier lifestyle behaviors or improve overall wellbeing.	On Target 95% reported the program they participated in helped them develop healthier lifestyle behaviors.	Achieved 96% reported the program they participated in helped them develop healthier lifestyle behaviors.	Achieved 96% reported the program they participated in helped them develop healthier lifestyle behaviors.
12. To ensure high quality customer service is being provided through the Employee Health Connection (EHC), Human Resources will evaluate the monthly customer service surveys. Success will be measured by having at least 85% of respondents reporting an overall satisfaction rating of satisfied for very satisfied.	On Target 100% from July through November.	Achieved 100% of survey respondents were satisfied or highly satisfied with their EHC visit.	Achieved 99% of survey respondents were satisfied or highly satisfied with their EHC visit.
13. To provide a cost effective and convenient healthcare option for employees, the cost to operate the Employee Health Clinic (employee and County) will be at least 10% less than savings generated by the services in the following areas:	Not On Target Regular medical provider was on leave for 3 months which increased costs. Decreased utilization due to pandemic and unfamiliar provider.	Achieved Estimated savings is \$94,437 or 23.2%.	Achieved Estimated savings is \$269,726 or 47.5%.

<ul style="list-style-type: none"> a. Number of employee sick leave hours saved and an average associated cost. b. Savings from conducting in-house Workers Compensation evaluations. c. Savings from performing all recruitment and retention related medical testing through the Clinic. d. Savings generated from employee usage of the Employee Health Clinic as opposed to their Primary Care Physician. 			
---	--	--	--

SELF-INSURANCE FUND

The budget increase is primarily due to increased employee and retiree health claims, retiree health premiums, and property and general liability claims.

BUDGET HIGHLIGHTS

SELF-INSURANCE FUND

Fund 115

	2019/20 Actual	2020/21 Current	2021/22 Requested	2021/22 Recommended	Percent Change
Revenues					
Charges & Fees	\$19,623	\$20,000	\$15,000	\$15,000	-25.0%
Interest on Investments	95,158	0	0	0	0%
Insurance Settlements	28,834	0	0	0	0%
Employee Dental Contribution	314,604	300,000	300,000	300,000	0.0%
Emp/Retiree Health Contribution	2,366,337	2,350,000	2,645,000	2,645,000	12.6%
S/T Disability Premiums	75,125	76,650	75,000	75,000	-2.2%
Indirect Cost	281,300	305,000	310,000	310,000	1.6%
Special Contingency	0	150,000	150,000	150,000	0.0%
Fund Balance	0	517,600	513,100	513,100	-0.9%
General Fund	1,874,500	1,911,550	1,956,150	1,956,150	2.3%
Total	\$5,055,481	\$5,630,800	\$5,964,250	\$5,964,250	5.9%
Expenses					
Contractual Services	\$264,184	\$311,000	\$313,000	\$313,000	0.6%
Professional Services	37,999	41,000	41,000	41,000	0.0%
County EAP	27,725	28,500	30,500	30,500	7.0%
Employee Dental Claims	105,111	300,000	300,000	300,000	0.0%
Employee/Retiree Health Claims	1,908,756	2,350,000	2,645,000	2,645,000	12.6%
IBNR	35,925	150,000	150,000	150,000	0.0%
Property & General Liability Claims	142,604	150,000	150,000	150,000	0.0%
Property & General Liability Premiums	578,801	680,000	751,000	751,000	10.4%
Retiree Group Health	299,860	405,000	405,000	405,000	0.0%
Self Ins. Collision & Comprehensive	8,874	10,000	20,000	20,000	100.0%
Special Contingency	0	150,000	150,000	150,000	0.0%
S/T Disability Payments	58,149	75,000	75,000	75,000	0.0%
Taxes & Fees	3,629	4,300	4,800	4,800	11.6%
Supplies & Operations	44,759	86,000	78,950	78,950	-8.2%
Unemployment Insurance	18,427	125,000	125,000	125,000	0.0%
Wellness Incentives/Programs	0	88,000	75,000	75,000	-14.8%
Workers' Compensation Claims	327,185	450,000	450,000	450,000	0.0%
Workers' Compensation Premiums	181,473	227,000	200,000	200,000	-11.9%
Total	\$4,043,461	\$5,630,800	\$5,964,250	\$5,964,250	5.9%
Expenses by Division					
Wellness	\$288,480	\$442,600	\$433,950	\$433,950	-2.0%
Employee Insurance	2,477,154	3,353,800	3,651,300	3,651,300	8.9%
Liability	769,169	1,157,400	1,229,000	1,229,000	6.2%
Workers' Compensation	508,658	677,000	650,000	650,000	-4.0%
Total	\$4,043,461	\$5,630,800	\$5,964,250	\$5,964,250	5.9%

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.

REGISTER OF DEEDS

DEPARTMENT DESCRIPTION

REGISTER OF DEEDS

10.00 FTEs

\$898,986

ADMINISTRATION

The Catawba County Register of Deeds serves as custodian of all records of real estate, vital records, military discharges, and the certification of notary publics. It is essential in preserving Catawba County's history.

The Register of Deeds is a customer-driven recording agency that provides numerous functions to the legal community and the general public, such as supplying accurate and expedient documentation as needed. The Register of Deeds is an elected official of four year terms legally charged with recording and maintaining the integrity, completeness, accuracy and safekeeping of Catawba County's public records.

The department's highest priority is to provide six services required by North Carolina General Statutes. The six required services are recording legal documents, issuing marriage licenses/certificates, recording/issuing birth and death certificates, issuing notary public oaths/authentications, imaging recorded documents and maps, along with indexing all the above recorded documents and maps.

The Office is bound by North Carolina General Statutes to make recorded documents available via a temporary or permanent index within 24 hours; documents must be fully indexed on the permanent index within 30 days of the initial recording. At the same time, the indexing unit strives for a margin of error of less than one percent. This is to ensure that each staff member, constituent or citizen will be able to retrieve such public records when needed.

BUDGET HIGHLIGHTS

REGISTER OF DEEDS

Organization: 160050

	2019/20 Actual	2020/21 Current	2021/22 Requested	2021/22 Recommended	Percent Change
Revenues					
Real Estate Excise	\$863,102	\$625,000	\$730,000	\$730,000	16.8%
Charges & Fees	861,316	744,000	795,500	795,500	6.9%
Miscellaneous	(70,642)	(58,475)	(61,970)	(61,970)	6.0%
General Fund	(678,196)	(459,713)	(543,044)	(564,544)	22.8%
Total	\$975,580	\$850,812	\$920,486	\$898,986	5.7%
Expenses					
Personal Services	\$645,460	\$698,836	\$724,261	\$724,261	3.6%
Supplies & Operations	238,973	176,720	181,225	174,725	-1.1%
Capital	13,861	0	15,000	0	N/A
Total	\$898,294	\$875,556	\$920,486	\$898,986	2.7%
Employees					
Permanent	10.00	10.00	10.00	10.00	0.0%
Hourly	0.67	0.63	0.63	0.67	6.3%
Total	10.67	10.63	10.63	10.67	0.4%

The budget includes adjusted revenue projections based on current year trends and planned compensation changes.

PERFORMANCE MEASUREMENT

REGISTER OF DEEDS

Fiscal Year 2021/22 Outcomes	Mid-Year FY 20/21	Actual FY 19/20	Actual FY 18/19
<p>1. To provide timely, courteous, and accurate services to the public, the Register of Deeds will:</p> <ul style="list-style-type: none"> a. Return 100 percent of real estate documents within four days after indexing is complete. b. Educate 100 percent of couples on North Carolina's marriage license requirements. c. Ensure an indexing error rate of less than one percent for all recorded documents. 	Not On Target	<p>Partially Achieved</p> <ul style="list-style-type: none"> a. Not achieved due to COVID-19 b. Achieved c. Achieved 	Achieved
<p>2. Increase convenience to customers by creating electronic records through scanning and indexing, in turn reducing the in-office research time needed to obtain copies of records:</p> <ul style="list-style-type: none"> a. Provide access to scanned images of up to 25 real estate books that have yet to be scanned that are known to contain easements. b. Review received scanned images and data from Logan of Birth, Death, Marriage and Military records. 	On Target	<p>Achieved</p> <ul style="list-style-type: none"> a. Achieved b. Achieved 	Achieved
<p>3. Minimize loss and maximize the ability to retrieve all records in the Register of Deeds' Office in the event of a disaster by ensuring a Disaster Recovery Plan is intact and operational using the following methods:</p> <ul style="list-style-type: none"> a. Back up 100 percent of digitalized real estate records, vital records, military discharges, and notary public certifications either through the Catawba County Information Technology Department, Archives in Raleigh, or Logan Systems. b. Have quarterly drills for the staff to ensure awareness of the Disaster Recovery Plan and how to address any alterations needed to the plan. c. Include the public in at least two of the four drills held throughout the year. 	On Target	<p>Achieved</p> <ul style="list-style-type: none"> a. Achieved b. Achieved c. Achieved 	Achieved

REGISTER OF DEEDS AUTOMATION & PRESERVATION FUND

In 2002, legislation created an Automation Enhancement and Preservation Fund and expanded the uniform fees for services charged by the Register of Deeds. This increase in fees is to be used to enhance the standards for instruments to be registered in the Office of the Register of Deeds. Revenues in this fund are to be spent on computer and imaging technology enhancements in the Register of Deeds Office. Revenues are based on 10 percent of the total for Marriage Licenses, Recording of Legal Instruments, UCC Filing Fees, and Miscellaneous Revenues. The remaining 90 percent of these revenues is recorded in the Register of Deeds cost center in the General Fund.

BUDGET HIGHLIGHTS

REGISTER OF DEEDS AUTOMATION & PRESERVATION FUND

Fund 160

	2019/20 Actual	2020/21 Current	2021/22 Requested	2021/22 Recommended	Percent Change
Revenues					
Miscellaneous	\$88,950	\$73,500	\$78,000	\$78,000	6.1%
Fund Balance Applied	0	5,500	1,000	1,000	-81.8%
Total	\$88,950	\$79,000	\$79,000	\$79,000	0.0%
Expenses					
Contractual Services	\$78,899	\$79,000	\$79,000	\$79,000	0.0%
Total	\$78,899	\$79,000	\$79,000	\$79,000	0.0%

The budget includes adjustment to the transfer from the General Fund based on projected revenues from applicable fees and charges. Fund balance is applied to balance the fund.

DEEDS OF TRUST FUND

A portion of each Deed of Trust fee that is collected by the Register of Deeds for registering or filing a deed of trust or a mortgage is remitted to the State Treasurer on a monthly basis by the County. Historically, the state portion of these fees has been considered agency funds and excluded from local budgeting requirements by NCGS 159-13(a)(3). In June 2019, the Governmental Accounting and Standards Board (GASB) issued Statements 84 and 97 to provide detailed guidance as to what constitutes a fiduciary activity and how to report fiduciary activity that change how NC local governments have generally treated certain funds. The new GASB statements consider these funds government mandated non-exchange transactions that must be budgeted. This will require \$125,000 in revenue and expenses not previously budgeted to be appropriated to a new Deeds of Trust Special Revenue Fund.

BUDGET HIGHLIGHTS

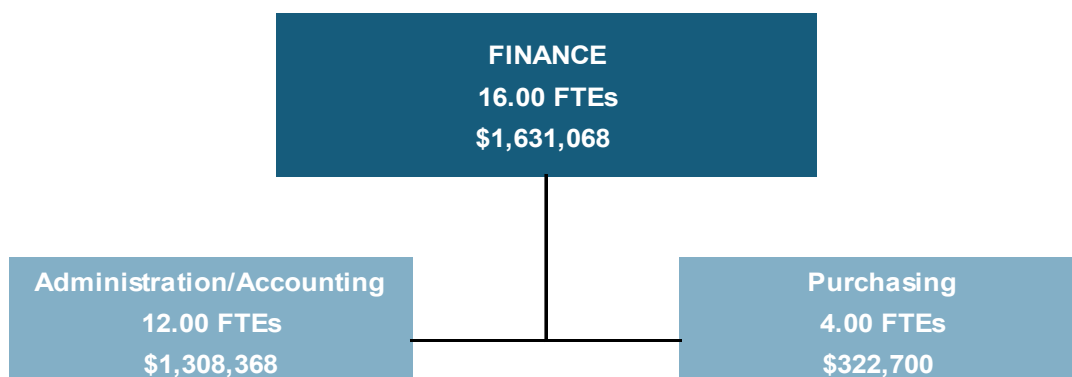
Deeds of Trust Fund

Fund 296

	2019/20 Actual	2020/21 Current	2021/22 Requested	2021/22 Recommended	Percent Change
Revenues					
Permits & Fees	\$0	\$0	\$125,000	\$125,000	N/A
Total	\$0	\$0	\$125,000	\$125,000	N/A
Expenses					
Supplies & Operations	\$0	\$0	\$125,000	\$125,000	N/A
Total	\$0	\$0	\$125,000	\$125,000	N/A

FINANCE

DEPARTMENT DESCRIPTION



ADMINISTRATION/ACCOUNTING

The Finance Department is responsible for overseeing the financial affairs of Catawba County. Finance is accountable to the citizens to ensure that the County maximizes its resources and handles funds in accordance with all applicable local, State, and Federal regulations.

PURCHASING/SERVICE CENTER

To ensure the timely procurement of quality goods and services as economically as possible within the guidelines of General Statutes and County Code. To provide timely, accurate and courteous mail and courier service to county departments.

BUDGET HIGHLIGHTS

FINANCE

Organizations: 170050 - 170101

	2019/20 Actual	2020/21 Current	2021/22 Requested	2021/22 Recommended	Percent Change
Revenues					
Investment Earnings	\$1,556,276	\$650,000	\$650,000	\$650,000	0.0%
Personnel Indirect Cost	47,039	48,342	53,287	53,287	10.2%
Miscellaneous	18,708	20,000	20,000	20,000	0.0%
Charges & Fees	370	200	200	200	0.0%
General Fund	(219,595)	721,976	907,581	907,581	25.7%
Total	\$1,402,798	\$1,440,518	\$1,631,068	\$1,631,068	13.2%
Expenses					
Personal Services	\$1,174,154	\$1,158,560	\$1,344,429	\$1,344,429	16.0%
Supplies & Operations	228,644	281,958	286,639	286,639	1.7%
Total	\$1,402,798	\$1,440,518	\$1,631,068	\$1,631,068	13.2%
Expenses by Division					
Admin./Accounting	\$1,104,182	\$1,130,878	\$1,308,368	\$1,308,368	15.7%
Purchasing	298,616	309,640	322,700	322,700	4.2%
Total	\$1,402,798	\$1,440,518	\$1,631,068	\$1,631,068	13.2%
Employees					
Permanent	15.00	15.00	16.00	16.00	6.7%
Hourly	0.77	0.73	0.73	0.73	0.0%
Total	15.77	15.73	16.73	16.73	6.4%

The budget includes an increase in personal services due to planned salary and benefits changes.

PERFORMANCE MEASUREMENT

FINANCE ADMINISTRATION

Fiscal Year 2021/22 Outcomes	Mid-Year FY 20/21	Actual FY 19/20	Actual FY 18/19
1. The County follows the requirements of the Local Government Budget and Fiscal Control Act. The Finance Department ensures transactions comply with these requirements by: <ol style="list-style-type: none"> Monitoring all financial transactions in accordance with the annually adopted Budget Ordinance. Accurately recording all amendments to the County's Budget Ordinance within 5 working days of receipt. 	On Target	Achieved	Achieved
2. The Finance Department assists with the development of the budget by providing the Budget & Management Office with information on a timely basis that includes the following: <ol style="list-style-type: none"> Revenue projections for major revenue sources (property taxes, sales tax, ABC profits and investment earnings). Preliminary estimates of the County's level of fund balances and recommendations on the amount of fund balances available for appropriation. Debt service requirements. 	On Target	Achieved	Achieved
3. The Finance Department provides financial information in an accurate, efficient, and timely manner by reviewing internal controls and testing of transactions for selected departments by June 30th, preparing the Comprehensive Annual Financial Report (CAFR) by December 1st, submitting the CAFR to the Government Finance Officers Association for the Certificate of Achievement for Excellence in Financial Reporting by December 31st.	Not On Target COVID compliance caused the LGC to delay requirements re: finalization of the CAFR, which was completed in January 2021.	Achieved	Achieved
4. The County is responsible for financing major capital projects including those for the local public schools and community college. The department will plan, execute, and oversee all underwriting and debt issuance of Catawba County including any approved new debt financing issues needed for public schools, community college, or	On Target	Achieved	Achieved

renovations/additions to County facilities or equipment. These efforts will maximize cash on hand and borrow money as inexpensively as possible, saving taxpayer dollars through interest avoidance.			
--	--	--	--

ACCOUNTING

Fiscal Year 2021/22 Outcomes	Mid-Year FY 20/21	Actual FY 19/20	Actual FY 18/19
<p>1. The Finance Department is responsible for accurately processing financial transactions in a timely manner.</p> <ul style="list-style-type: none"> a. Make accurate and timely payments (an average of 600+ checks and Electronic Funds Transfer payments) to all vendors on a weekly basis 98 percent of the time, as evidenced by corrected checks. b. Process and distribute 100 percent of required Form 1099s by January 31 for vendor tax records. c. Deposit daily all revenue received 100 percent of the time, as evidenced by deposit ticket dates. d. Make accurate and timely payment of wages to 1,100+ full-time and hourly employees on a bi-weekly basis 99 percent of the time, as evidenced by corrected payments. e. Process and distribute 100 percent of required Form W-2s by January 31 for employees' tax records. f. Process the reporting and payment of Federal and State payroll taxes and employee benefits by due date 100 percent of the time, as evidenced by date of payment. g. Process a monthly billing cycle by mailing bills within 5 working days of the cutoff date 98 percent of the time. h. Post all accounts receivable payments within 5 working days after receipt 98 percent of the time. 	On Target	Achieved	Achieved
<p>2. The Finance Department will maintain an accurate and thorough inventory of all County fixed assets (items costing \$5,000 or more with a useful life of 2 years or more) by ensuring documentation for the annual audit, all additions, deletions, and transfers are processed by August 31.</p>	On Target	Achieved	Achieved

<p>3. The Finance Department is responsible for the stewardship of County cash assets.</p> <p>a. The department will reconcile bank accounts within 15 days of receipt of bank statements.</p> <p>b. Excess cash will be invested at the highest possible yield while following NC General Statutes to maintain safety and liquidity of those investments.</p>	On Target	<p>Not Achieved</p> <p>Timing of final bank reconciliations exceeded the 15 day goal.</p>	Achieved
--	-----------	--	----------

PURCHASING AND SERVICE CENTER

Fiscal Year 2021/22 Outcomes	Mid-Year FY 20/21	Actual FY 19/20	Actual FY 18/19
1. Strive to improve procurement systems, practices and procedures within the County to maximize productivity and cost-efficiency.	Achieved	Achieved	New outcome for Fiscal Year 2019/20
2. Work to assure departments are knowledgeable and trained on correct procurement policies and procedures to assure compliance.	Achieved	Achieved	New outcome for Fiscal Year 2019/20

GOVERNMENT AGENCIES – JUSTICE CENTER

Revenue received from court and facility fees is budgeted in this cost center. It is used to help support Justice Center operations.

BUDGET HIGHLIGHTS

GOVERNMENT AGENCIES - JUSTICE CENTER

Organization: 180050

	2019/20 Actual	2020/21 Current	2021/22 Requested	2021/22 Recommended	Percent Change
Revenues					
State	\$256,791	\$255,000	\$250,000	\$250,000	-2%
General Fund	(247,234)	(244,500)	(239,500)	(239,500)	-2%
Total	\$9,557	\$10,500	\$10,500	\$10,500	0%
Expenses					
Supplies & Operations	\$9,557	\$10,500	\$10,500	\$10,500	0%
Total	\$9,557	\$10,500	\$10,500	\$10,500	0%

CONTINGENCY

Annually the budget includes contingency funds for which the County Manager has transfer authority granted by the Board of Commissioners of up to \$50,000 per transfer. Additionally, special contingency revenue and expense is included to provide the County flexibility in recognizing small revenues such as donations and grants that are hard to predict throughout the year. These transfers are reported to the Board of Commissioners on a regular basis.

BUDGET HIGHLIGHTS

CONTINGENCY

Organization: 190100

	2019/20 Actual	2020/21 Current	2021/22 Requested	2021/22 Recommended	Percent Change
Revenues					
Special Contingency	\$0	\$250,000	\$100,000	\$100,000	-60.0%
General Fund	0	250,000	250,000	250,000	0.0%
	\$0	\$500,000	\$350,000	\$350,000	-30.0%
Expenses					
Contingency	\$0	\$250,000	\$250,000	\$250,000	0.0%
Special Contingency	0	250,000	100,000	100,000	-60.0%
	\$0	\$500,000	\$350,000	\$350,000	-30.0%

The amount budgeted for Special Contingency in Fiscal Year 2021/22 will allow the County to recognize additional revenue anticipated due to pandemic response.

OTHER GOVERNMENT COSTS

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

BUDGET HIGHLIGHTS

OTHER GOVERNMENT COSTS

Organization: 190050

	2019/20 Actual	2020/21 Current	2021/22 Requested	2021/22 Recommended	Percent Change
Revenues					
Local Sales Tax	\$21,412,184	\$19,432,018	\$21,937,186	\$22,863,386	17.7%
Medicaid Hold Harmless	\$341,437	\$0	\$0	\$0	0%
Beer & Wine Tax	370,713	370,000	370,000	\$370,000	0.0%
Cable TV Reimbursements	505,218	540,000	500,000	\$500,000	-7.4%
Charter Lease Payments	1,815	1,500	1,500	\$1,500	0.0%
JCPC Planning	15,500	14,000	14,000	\$14,000	0.0%
JCPC Projects	364,430	417,225	417,225	\$417,225	0.0%
Indirect Cost	174,922	192,111	215,995	\$189,095	-1.6%
ABC Profits	975,000	900,000	900,000	\$900,000	0.0%
Miscellaneous	(26,074)	0	0	\$0	0%
Fund Balance	0	5,871,853	13,961,216	\$7,797,331	32.8%
Sale of Properties	42,834	0	0	\$0	0%
SAMHSA Grant - CogConnection	41,147	0	0	\$0	0%
DHR County Share	(15,145,387)	(17,523,794)	(19,253,790)	(\$18,874,355)	7.7%
General Fund	(8,574,307)	(9,410,638)	(17,906,457)	(13,031,307)	38.5%
	\$499,432	\$804,275	\$1,156,875	\$1,146,875	42.6%
Expenses					
Personal Services	\$26,103	\$312,500	\$655,000	\$655,000	109.6%
Other					
Adult Probation Lease	36,200	39,000	39,000	39,000	0.0%
Council on Aging	0	0	10,000	0	0%
Employee Recognition	10,535	14,750	14,850	14,850	0.7%
Fire Association - Museum Maint.	2,800	2,800	2,800	2,800	0.0%
Joint JCPC Planning	14,852	14,000	14,000	14,000	0.0%
JCPC Projects	364,430	417,225	417,225	417,225	0.0%
Hickory Airport Tower	3,365	4,000	4,000	4,000	0.0%
SAMHSA Grant - CogConnection	41,147	0	0	0	0%
	\$499,432	\$804,275	\$1,156,875	\$1,146,875	42.6%

TRANSFERS FROM THE GENERAL FUND

Certain revenues, such as property tax, must initially be budgeted in the General Fund but need to be spent in other funds. These dollars are in effect accounted for twice, inflating the total budget by the transfer amounts, as they are reflected both in the fund transferred from and the receiving fund.

BUDGET HIGHLIGHTS

TRANSFERS FROM GENERAL FUND

Organization: 190900

	2019/20 Actual	2020/21 Current	2021/22 Requested	2021/22 Recommended	Percent Change
Revenues					
General Fund	6,976,742	5,255,139	8,149,487	8,149,487	55.1%
Total	\$6,976,742	\$5,255,139	\$8,149,487	\$8,149,487	55.1%
Expenses					
Self Insurance Fund	\$1,874,500	\$1,911,550	\$1,956,150	\$1,956,150	2.3%
Reappraisal Fund	509,167	535,837	554,946	554,946	3.6%
General Capital Projects	3,568,075	2,807,752	3,778,391	2,920,161	4.0%
Schools Capital	1,025,000	0	0	0	0%
SECC Water & Sewer Capital (450)	0	0	504,287	504,287	0%
Water & Sewer Operating (515)	0	0	1,160,550	1,160,550	0%
SECC Water & Sewer Oper. (550)	0	0	195,163	195,163	0%
Total	\$6,976,742	\$5,255,139	\$8,149,487	\$7,291,257	38.7%

DEBT SERVICE

BUDGET HIGHLIGHTS

DEBT SERVICE

Organization: 910050 - 930680

	2019/20 Actual	2020/21 Current	2021/22 Requested	2021/22 Recommended	Percent Change
Revenues					
Economic & Physical Development Debt					
General Fund	\$683,401	\$665,340	\$647,280	\$647,280	-2.7%
Education					
1st 1/2% Sales Tax	2,075,000	2,075,000	2,100,000	2,100,000	1.2%
1st 1/2% Sales Tax - Food	0	0	0	0	0%
General Fund (retiring debt balance)	4,613,999	5,656,020	6,900,000	6,900,000	22.0%
General Fund - 3 cents	5,250,000	5,400,000	5,550,000	5,580,000	3.3%
From Schools' Capital	50,000	50,000	50,000	50,000	0.0%
From Schools' Construction	0	0	436,015	406,015	0%
Lottery Proceeds	1,679,900	1,600,000	0	0	0%
Public Safety					
1/4 Cent Sales Tax - Justice Center	1,889,199	1,805,295	1,752,895	1,752,895	-2.9%
General Fund - Jail Debt	2,906,642	2,811,820	2,717,535	2,717,535	-3.4%
General Fund - Animal Shelter	331,367	325,850	320,330	320,330	-1.7%
Other					
Interest on Investments	5,092	0	0	0	0%
Installment Purchase - Proceeds (CVMC)	0	7,798,775	8,536,915	8,536,915	9.5%
Total	\$19,484,600	\$28,188,100	\$29,010,970	\$29,010,970	2.9%
Expenses					
Economic & Physical Development Debt					
Mountain Creek Park	\$683,401	\$665,340	\$647,280	\$647,280	-3%
Education Debt					
Installment Purchase - Schools	9,914,634	9,661,295	10,349,975	10,349,975	7.1%
Certificates of Participation - Schools	155,002	148,245	141,560	141,560	-4.5%
School Construction Bonds	86,103	1,942,195	1,942,195	1,942,195	0.0%
QZABs Financing	50,000	50,000	50,000	50,000	0.0%
Installment Purchase - CVCC	2,676,380	2,614,285	2,552,285	2,552,285	-2.4%
Debt Financing Costs	0	365,000	0	0	0%
Future Debt	786,780	0	0	0	0%
Public Safety Debt					
Installment Purchase - Animal Shelter	331,367	325,850	320,330	320,330	-1.7%
Jail	2,906,642	2,811,820	2,717,535	2,717,535	-3.4%
Limited Obligation Bonds - Justice Center	1,856,694	1,805,295	1,752,895	1,752,895	-2.9%
Other Debt					
Installment Purchase - CVMC	0	7,798,775	8,536,915	8,536,915	9.5%
Total	\$19,447,003	\$28,188,100	\$29,010,970	\$29,010,970	2.9%

The budget includes the fourth full-year payment for Mountain Creek Park debt service. The County issued \$8 million in debt in Fiscal Year 2017/18 to develop this new park in the Sherrills Ford – Terrell community.

The budget includes just over \$15 million toward debt for the three public school systems and Catawba Valley Community College. During Fiscal Year 2020/21, the County committed to matching a \$10 million grant from the State Needs Based Capital Fund to renovate Newton-Conover High School. As part of the requirements, the County will forego lottery funding for five years beginning in Fiscal Year 2020/21

Funding for Public Safety-related debt makes up just under \$4.8 million, dedicated to the Justice Public Safety Center, Animal Shelter, and both 2007 and 2020 Jail expansions.

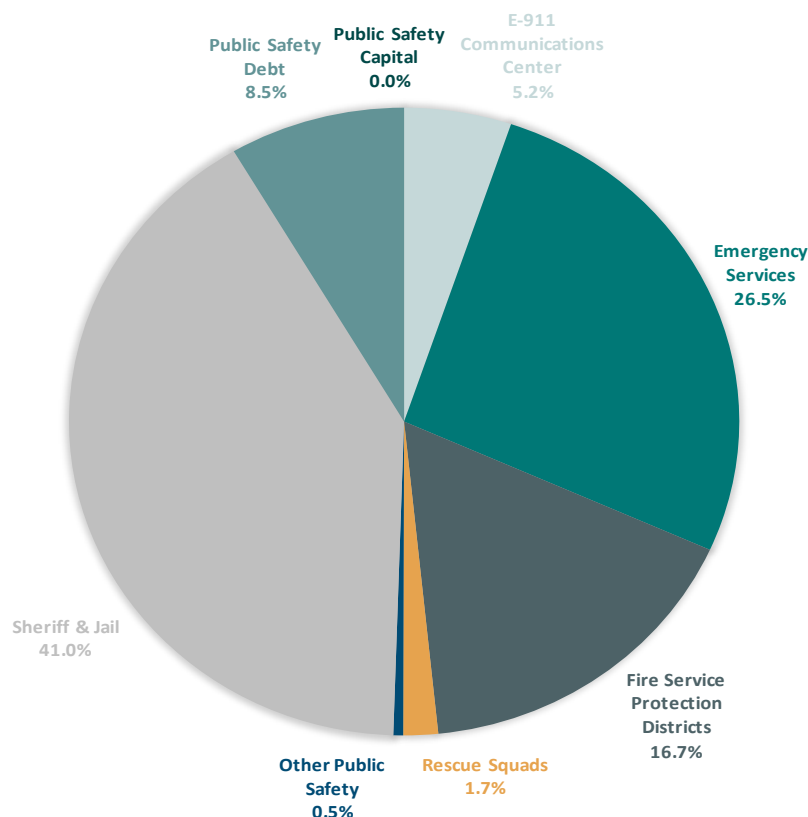
Debt service payments for Catawba Valley Medical Center are continued. Since the County owns the hospital, any debt issued is reflected in the County budget but is completely funded by the hospital and does not require any County funds.



PUBLIC SAFETY

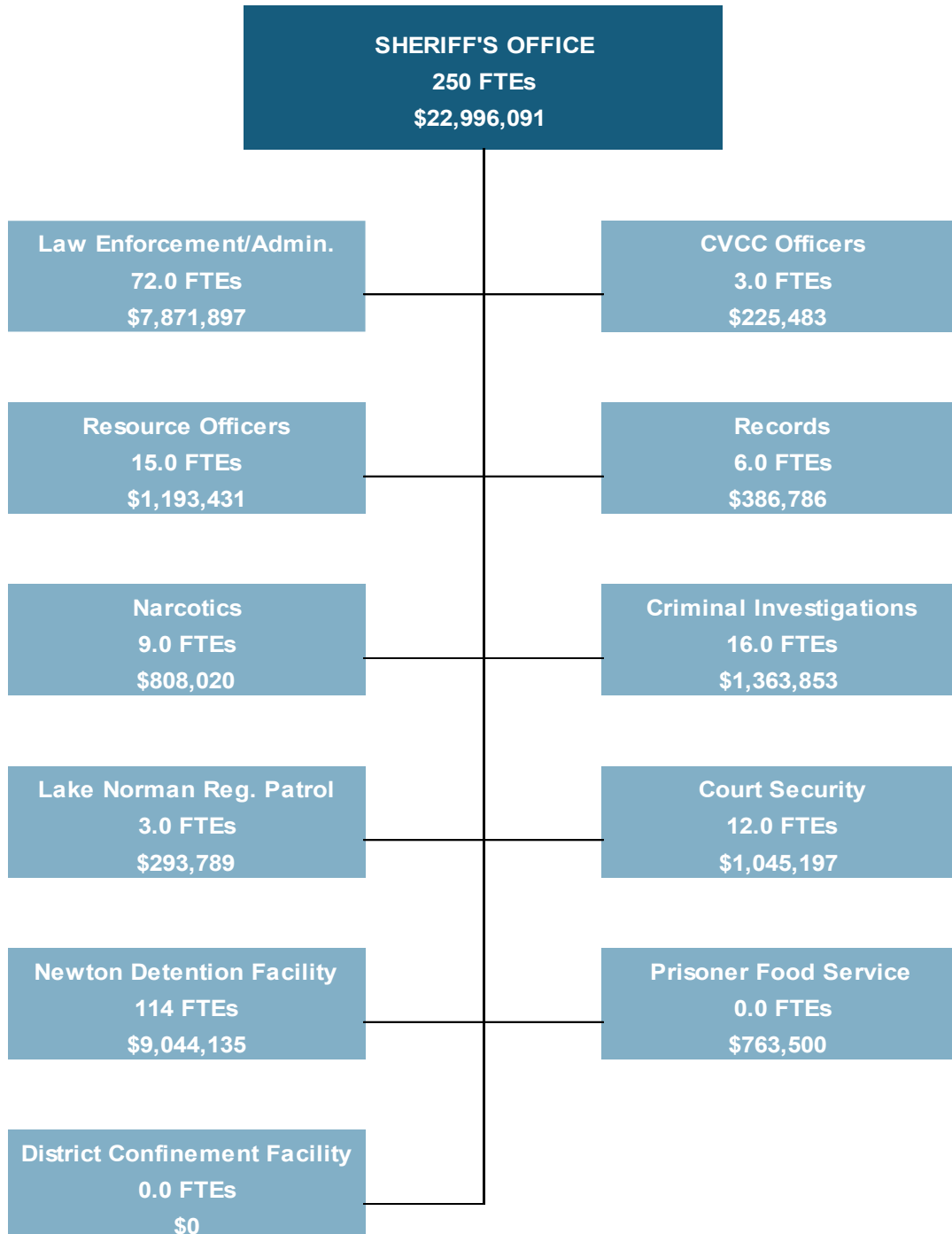
The Public Safety function is composed of the Sheriff's Office, Emergency Services, E-911 Communications Center, and Other Public Safety activities (Lake Norman Marine Commission, Pre-Trial Services, Court Improvement Board, and Conflict Resolution Center). The Sheriff's Office includes the following activities: Law Enforcement & Administration, CVCC Officers, School Resource Officers, Records, Narcotics, Criminal Investigations, Lake Norman Area Patrol, Court Security, Newton Detention Facility, and Prisoner Food Service. Emergency Services consists of Emergency Services Administration, Veterans' Services, Emergency Medical Services, Fire/Rescue Division, Fire Fighting Alarms, Animal Control, and the Animal Shelter (operated by the Humane Society of Catawba County). The Emergency Services division is also responsible for Rescue Squads, Fire Service Protection Districts, and the E-911 Communications Center. The E-911 Communications Center provides emergency and administrative communications for the citizens of Catawba County by placing them in touch with public safety and related government services agencies.

The County has budgeted \$56,630,120 representing 19.5 percent of all expenditures for the fiscal year for Public Safety, including debt, capital expenses, and special revenue restricted for specific purposes such as the Emergency Telephone Surcharge and Federal Asset Forfeiture Funds. Total General Fund departmental expenses are \$45,096,209. The departments work to provide a safe, secure community and to provide emergency medical transportation to medical care facilities. The services provided are both salary and equipment intensive and increased costs generally reflect equipment replacements.



SHERIFF'S OFFICE

DEPARTMENT DESCRIPTION



LAW ENFORCEMENT & ADMINISTRATION

The Sheriff's Office is charged with protecting the public, investigating crimes, operating the Jail, providing court security, and serving civil process. Law Enforcement and Administration consists of Road Patrol, Civil, Warrant, and overall Administration for the Sheriff's Office. Patrol Officers provide protection and service to the County 24 hours a day, 7 days a week by responding to calls for service, enforcing laws, investigating crimes, and deterring crime by their presence. They also patrol problem areas in an attempt to curtail aggressive driving behaviors that contribute to accidents, or prevent crimes in areas of statistically proven trouble. Civil and Warrant Officers serve civil and criminal legal processes issued by the court.

SCHOOL RESOURCE OFFICERS (SROs)

School Resource Officers (SROs) work in the Catawba County High Schools and Middle Schools as Law Enforcement Officers to maintain order by enforcing the laws and local ordinances. They also respond to law enforcement calls involving drugs, weapons or immediate threats at the Catawba County elementary schools within their school district during working hours. They investigate all criminal activity committed on all Catawba County school properties or involving students from the school to which the officer is assigned during working hours. They assist school officials with enforcement of applicable board of education policies and administrative regulations. They are a resource to teachers and parents in the areas of law enforcement. They act as counselors in some instances when listening to and assisting students, faculty and parents with various problems and concerns in the law enforcement field. They are aware of available resources in the County for referral to collaborating agencies.

RECORDS

The Records Division manages case reports for Road Patrol, Investigations, and the Newton Detention Facility. Additional responsibilities include central warrant repository, orders for arrest, juvenile summons, background checks for handgun purchase permits, alcohol and drug abuse, private attorney criminal history checks, officer criminal history checks for court, public fingerprints, County employment backgrounds, concealed carry permits, precious metal permits, domestic violence orders, and Division of Criminal Information (DCI) entry/monitoring.

NARCOTICS / SPECIAL ENFORCEMENT GROUP

The Narcotics Unit is a select group of investigators tasked to investigate major drug trafficking organizations residing in or acting as sources of supply to Catawba County. This unit conducts complex drug investigations and strategic undercover purchases at both the state and federal levels of prosecution. This unit also acts as a cooperator and force multiplier with Local, State and Federal law enforcement agencies.

The Special Enforcement Group is a select group of investigators/deputies tasked to conduct specific quick action/reaction enforcement activities and investigations in a myriad of law enforcement situations to include criminal surveillance, street level undercover purchases, highway interdiction, parcel interdiction and focused enforcement activities in support of the Narcotics, Patrol and Criminal Investigation Divisions.

CRIMINAL INVESTIGATIONS (CID)

CID is responsible for investigating and following up on serious misdemeanor and felony crimes. Some of these crimes include homicides, robberies, felony assaults, and major fraud including identity theft and embezzlement, and sex offenses.

LAKE NORMAN REGIONAL PATROL

The Lake Norman Regional Patrol serves the citizens of southeastern Catawba County by providing community policing, patrol of both land and water to protect lives and property by enforcing State and local ordinances, and promotion of boater safety.

COURT SECURITY

The Court Security Unit is responsible for ensuring the safety and protection of court officials, employees, visitors, inmates, and the general public in the Catawba County Justice Center. Court Security also ensures the smooth and safe movement of inmates between the Newton Detention Center and courtrooms.

NEWTON DETENTION FACILITY

The purpose of the Newton Detention Facility is to provide for the safety and security of inmates by fairly and humanely ensuring their physical, mental, and medical welfare is provided for as required by State and Federal law.

PRISONER FOOD SERVICE

Jail food service will provide inmates in Catawba County custody well-balanced meals as required by the State of North Carolina Department of Human Resources.

BUDGET HIGHLIGHTS

SHERIFF'S OFFICE

Organizations: 210050 - 220250

	2019/20 Actual	2020/21 Current	2021/22 Requested	2021/22 Recommended	Percent Change
Revenues					
Federal	\$494,963	\$532,000	\$657,000	\$657,000	23.5%
State	7,815	10,000	10,000	10,000	0.0%
Federal & State	96,571	95,000	95,000	95,000	0.0%
Local	899,012	1,230,601	1,235,847	1,255,349	2.0%
Charges & Fees	441,442	523,080	523,080	523,080	0.0%
Miscellaneous	155,836	173,100	173,100	173,100	0.0%
General Fund	17,057,216	18,660,727	21,915,481	20,282,562	8.7%
Total	\$19,152,855	\$21,224,508	\$24,609,508	\$22,996,091	8.3%
Expenses					
Personal Services	\$14,040,083	\$16,357,423	\$17,899,902	\$17,539,805	7.2%
Supplies & Operations	4,306,972	4,202,085	5,333,810	4,772,206	13.6%
Capital	805,800	665,000	1,375,796	684,080	2.9%
Total	\$19,152,855	\$21,224,508	\$24,609,508	\$22,996,091	8.3%
Expenses by Division					
Law Enforcement & Admin	\$7,038,117	\$7,507,268	\$9,026,398	\$7,871,897	4.9%
CVCC Officers	208,967	213,946	225,483	225,483	5.4%
Resource Officers	757,156	920,618	1,193,431	1,193,431	29.6%
Records	349,479	363,659	386,786	386,786	6.4%
Narcotics	739,868	726,192	1,069,760	808,020	11.3%
Criminal Investigations	1,248,425	1,268,809	1,363,853	1,363,853	7.5%
Lake Norman Reg. Partol	289,174	282,134	404,451	293,789	4.1%
Court Security	833,843	960,724	1,045,197	1,045,197	8.8%
Newton Detention Facility	6,416,862	8,218,058	9,044,135	9,044,135	10.1%
Prisoner Food Service	525,991	763,100	850,014	763,500	0.1%
District Confinement Facility	744,973	0	0	0	N/A
Total	\$19,152,855	\$21,224,508	\$24,609,508	\$22,996,091	8.3%
Employees					
Permanent	243.00	247.00	256.00	250.00	1.2%
Hourly	7.09	7.99	7.99	7.99	0.0%
Total	250.09	254.99	263.99	257.99	1.2%

The Sheriff's Office budget increase is primarily driven by the planned salary and benefit increases to improve competitiveness and the addition of three COPs grant-funded School Resource Officers approved during Fiscal Year 2020/21. Additionally, the budget funds increased contractual services for jail medical, Tasers, body worn cameras, and the Catawba Communities program run in partnership with local law enforcement agencies.

PERFORMANCE MEASUREMENT

LAW ENFORCEMENT AND ADMINISTRATION

Fiscal Year 2021/22 Outcomes	Mid-Year FY 20/21	Actual FY 19/20	Actual FY 18/19
1. Continue customer service emphasis in all departments. Focus on communications efforts with citizens so citizens know what Catawba County Sheriff's Office does for them and what they can do to be part of a safer community.	On Target	Achieved Outreach efforts include scam alerts, Citizens Academy, Cadet Program, and Pill Stoppers.	Achieved Outreach efforts include scam alerts, Citizens Academy, Cadet Program, and Pill Stoppers.
2. Maintain an index crime rate that is below the statewide rate (2018 – 2,763.2 per 100,000 population).	On Target	Achieved 1,371 per 100,000.	Achieved 1,371 per 100,000.
3. To maintain the professionalism of the department, enhance officer knowledge and skills, and meet NC Sheriff's Training Standards mandates, the Sheriff's Office will provide at least 4,000 hours of in-service training for sworn and detention officers.	On Target	Achieved	Achieved
4. To enhance the existing relationship between the criminal justice system and the community, the Catawba County Sheriff's Office will: a. Provide 100 educational programs to social, civic, school, business, and religious organizations including tours of the department on a request basis. All officers that patrol the area where the program is presented will be introduced as well. b. Participate in the Criminal Justice Careers Summer Internship Program in conjunction with Catawba County Public Schools to provide those juniors and seniors selected for the internship with firsthand experience and knowledge of criminal justice careers.	Not On Target Programming limited due to COVID.	Not Achieved Provided 72 programs and participated in 40 events. Provided firsthand experience to 8 high school senior interns and 4 college interns. Events, programs, and tours cancelled due to COVID-19.	Achieved Provided 129 programs and participated in 67 events. Provided firsthand experience to 7 high school senior interns and 9 college interns.
5. Enhance the personal safety of senior citizens in Catawba County by: a. Continuing to educate seniors by providing at least 20 Safe Senior presentations in areas of importance such as telemarketing fraud, flimflam schemes, and the Sheriff's Office Adopt-A-Senior Program. This program has several benefits for seniors with no family in the County, including assigning a	Not On Target Programming limited due to COVID – online options not always accessible.	Not Achieved Presented 15 senior programs to ~747 seniors, set up a booth at the Senior Scam Jam reaching out to approximately 540 seniors attending. Several events cancelled due to COVID-19. 100 percent follow-up rate for R U OK participants.	Achieved Presented 33 senior programs to ~1,135 seniors, set up a booth at the Senior Expo reaching out to approximately 2,250 seniors attending. 100 percent follow-up rate for R U OK participants.

<p>deputy to visit participating seniors as time allows.</p> <p>b. Sending an officer to check on 100 percent of participants in the R U OK program if they need assistance or cannot be contacted. This automated program calls seniors or individuals with disabilities at their requested time to ensure they are okay.</p>			
6. To provide citizens with timely notification of all civil matters, the Catawba County Sheriff's Office will serve at least 60 percent of all civil process within three business days of receipt.	On Target	Achieved 71% served within 3 days.	Achieved 79% served within 3 days.
7. The Sheriff's Office, administered through its Sex Offender Registry program, will track all known persons residing in Catawba County ordered to register as sex offenders in an effort to monitor compliance.	On Target	Not Achieved Jury trials and substantive court hearings delayed due to COVID-19.	Achieved 95 percent conviction rate.
8. To remain trained and ready to handle high-risk call-outs, hostage rescue, and other tactical situations, each member of the Catawba County Special Tactics and Response (STAR) Team will receive at least 144 hours of additional specialized training each year. This multi-agency unit responds to events that may result in catastrophic effects on life and property.	On Target 100 hours of training.	Achieved 162 hours of training.	Achieved 160 hours of training.

SCHOOL RESOURCE OFFICERS (SROs)

Fiscal Year 2021/22 Outcomes	Mid-Year FY 20/21	Actual FY 19/20	Actual FY 18/19
1. Reduce victimization and improve students' perception of personal safety by providing at least 100 educational presentations to middle and high school students in the areas of safety, drug and alcohol abuse, and North Carolina Law.	On Target 52 classes presented to students and 524 students counseled on law enforcement topics or situations.	Achieved 154 classes presented to students and 1,028 students counseled on law enforcement topics or situations.	Achieved 182 classes presented to students on personal safety and 2,092 students counseled on law enforcement topics or situations.
2. Improve safety in the school environment by: <ul style="list-style-type: none"> a. Providing at least 40 educational presentations in the areas of child safety and drug prevention to the faculty and parents in area middle and high schools. b. Assisting the School Safety Committee and other committees in safety procedures for the school. 	On Target 16 presentations, School Safety Committee/BLT assisted 9 times, and worked on/updated 18 crisis plans.	Not Achieved 31 presentations to faculty and parents, School Safety Committees assisted 31 times, and crisis plans worked on or updated 13 times. Presentations and drills reduced due to COVID-19.	Achieved 57 presentations to faculty and parents, School Safety Committees assisted 37 times, and crisis plans worked on or updated 18 times.

<ul style="list-style-type: none"> c. Assisting school administration with updates to the schools' crisis plan and attending training at least once a year for school crisis situations. d. Promoting a safe and responsible prom night by providing at least one program for each high school to raise awareness of the dangers of drinking and driving. 			
3. Decrease fights, weapons, and illegal substances by: <ul style="list-style-type: none"> a. Using the department's K-9 Unit to conduct random searches of the campuses, as well as at the request of the school when feasible. These searches help identify and eliminate the possession and use of illegal weapons and drugs. b. Working with all students who have been identified for bullying and behavior problems by the school's Guidance Office. c. Taking reports on all crimes committed at the schools and counseling the person committing the crime, if possible, at the time of the incident. 	On Target 63 K-9 searches, 5 incidents of bullying.	Achieved 84 K-9 searches conducted, 5 incidents of bullying reported during the shortened school year.	Achieved 10 K-9 searches conducted, 37 incidents of bullying reported.
4. To ensure a safe learning environment for students and faculty, SROs will conduct monthly inspections of their school, and make suggestions to the school safety committee and/or the principal on any issues they may find.	On Target 161 fire drills and 20 earthquake drills.	Achieved Conducted monthly inspections and participated in 68 Fire Drills, 10 Earthquake Drills and 6 Tornado Drills.	Achieved Conducted monthly inspections and participated in 123 Fire Drills, 13 Earthquake Drills and 13 Tornado Drills.

RECORDS

Fiscal Year 2021/22 Outcomes	Mid-Year FY 20/21	Actual FY 19/20	Actual FY 18/19
1. To provide consistent and reliable access to records, statistical information, and reports, the Catawba County Sheriff's Office Records Management System will maintain at least a 99 percent uptime.	On Target	Achieved	Achieved
2. To ensure quality customer service to citizens who apply for a firearm concealed carry permit, the Sheriff's Office will maintain a substantiated complaint rate of less than 1 complaint per 500 permits issued.	On Target	Achieved	Achieved
3. To allow the County to maintain a timely and thorough hiring process, the Sheriff's Office will complete 90 percent of requests from Human Resources	On Target	Achieved	Achieved 100 percent.

(HR) for pre-employment background checks within one business day, with all requests completed within two business days.			
4. To ensure public transparency and access to information, Records will maintain incident reports daily and have the reports available within two business days of the incident.	On Target	Achieved	Achieved 100 percent.

NARCOTICS/SPECIAL ENFORCEMENT GROUP

Fiscal Year 2021/21 Outcomes	Mid-Year FY 20/21	Actual FY 19/20	Actual FY 18/19
1. Partner with the Criminal Investigations Division to prosecute controlled substance dealers that provided drugs to overdose victims.	New Outcome Fiscal Year 2021/22		
2. Decrease drug trafficking by working to dismantle historic drug trafficking organizations in Catawba County.	On Target	Achieved	Achieved
3. Develop investigations that produce successful prosecutions.	New Outcome Fiscal Year 2021/22		

CRIMINAL INVESTIGATIONS (CID)

Fiscal Year 2021/22 Outcomes	Mid-Year FY 20/21	Actual FY 19/20	Actual FY 18/19
1. The Criminal Investigations Division will maintain a clearance rate resulting in cases closed by designation of: Arrest, Leads Exhausted, Unfounded equaling 75% or greater of the total number of all cases assigned.	On Target	Achieved Clearance rate of 79%.	Achieved
2. To provide the best treatment and care to victims while gathering sufficient evidence to prosecute offenders, the Sheriff's Office will continue to work jointly with Social Services to investigate all claims of child sexual assault and physical abuse.	On Target	Achieved	Achieved

LAKE NORMAN REGIONAL PATROL

Fiscal Year 2021/22 Outcomes	Mid-Year FY 20/21	Actual FY 19/20	Actual FY 18/19
1. Increase the public's awareness of State and local laws pertaining to the waters of Catawba County and safe boating practices by hosting at least 10 boater safety classes sponsored by the	Not On Target All classes cancelled due to COVID-19.	Not Achieved All classes cancelled due to COVID-19.	Achieved 10 boater safety and education classes instructed 132 boaters.

North Carolina Wildlife Resource Commission.			
--	--	--	--

COURT SECURITY

Fiscal Year 2021/22 Outcomes	Mid-Year FY 20/21	Actual FY 19/20	Actual FY 18/19
1. To ensure the safety of the court system and its participants, Court Security will ensure that all prohibited materials are either surrendered or seized prior to entering the Catawba County Justice Center through the use of metal detectors at the main entrance. Examples of prohibited materials include handguns, rifles, stun guns, knives, leaded canes, scissors, metallic knuckles, razor blades, or any sharp object that may be used as a weapon.	On Target	Achieved	Achieved

NEWTON DETENTION FACILITY

Fiscal Year 2021/22 Outcomes	Mid-Year FY 20/21	Actual FY 19/20	Actual FY 18/19
1. To ensure all Detention Center employees are appropriately trained, the Catawba County Sheriff's Office will meet or exceed all North Carolina Sheriff's Training Standards. This includes 224 hours of field training for new employees, as well as 22 hours per year of in-service training for sworn deputies and 16 hours for non-sworn detention officers. (As of January 2017 – 28 sworn detention officers and 39 non-sworn officers).	On Target	Achieved	Achieved
2. To follow jail best practices and control the cost of inmate medical care, Newton Detention Facility staff will receive the Jail physician's approval prior to all non-emergency inmate visits to outside physicians.	On Target	Achieved	Achieved

3. To increase officer safety, improve facility security, and reduce the staff-time necessary to manage jail visitation, Catawba County Sheriff's Office staff will continue to promote the County's video visitation system to inmates and visitors. This system, which was implemented at no cost to the County, uses webcams to provide for virtual visitation rather than traditional in-person visitation. Success in this area will be measured by at least 90 percent of all visitors utilizing the system from outside the jail rather than visiting in-person.	On Target	Achieved	Achieved
---	-----------	----------	----------

PRISONER FOOD SERVICE

Fiscal Year 2021/22 Outcomes	Mid-Year FY 20/21	Actual FY 19/20	Actual FY 18/19
1. Ensure inmates are receiving well-balanced meals at the least possible cost to the County. Monitor the progress of the food service contract vendor to ensure that the quality and quantity of meals served to our inmates meet State standards.	On Target	Achieved	Achieved

FEDERALLY SEIZED FUNDS

Expenditures in this fund are funded by revenues received through the Federal Asset Sharing and Forfeiture Program as a result of Federal level narcotics investigations. Use of the funds is restricted to law enforcement purposes to enhance the investigation and prevention of drug related crime.

BUDGET HIGHLIGHTS

FEDERALLY SEIZED PROPERTIES AND MONIES FUNDS

Fund 205

	2019/20 Actual	2020/21 Current	2021/22 Requested	2021/22 Recommended	Percent Change
Revenues					
Interest on Investments	\$898	\$0	\$0	\$0	0%
Fund Balance	\$0	\$0	\$40,897	\$40,897	0%
Total	\$898	\$0	\$40,897	\$40,897	0%
Expenses					
Transfers	\$53,710	\$0	\$40,897	\$40,897	0%
Total	\$53,710	\$0	\$40,897	\$40,897	0%

FEDERALLY SEIZED JUSTICE FUNDS FUND

Fund 207

	2019/20 Actual	2020/21 Current	2021/22 Requested	2021/22 Recommended	Percent Change
Revenues					
From Fed Seized Funds (205)	\$28,451	\$0	\$36,353	\$36,353	0%
Asset Forfeitures	131,925	0	0	0	0%
Interest on Investments	800	0	0	0	0%
Fund Balance		17,500	3,647	3,647	-79%
Total	\$161,176	\$17,500	\$40,000	\$40,000	128.6%
Expenses					
Supplies & Operations	\$1,647	\$17,500	\$40,000	\$40,000	129%
Total	\$1,647	\$17,500	\$40,000	\$40,000	128.6%

FEDERALLY SEIZED TREASURY FUNDS FUND

Fund 208

	2019/20 Actual	2020/21 Current	2021/22 Requested	2021/22 Recommended	Percent Change
Revenues					
Miscellaneous	\$11,354	\$0	\$0	\$0	N/A
From Fed Seized Funds (205)	25,259	0	4,544	4,544	N/A
Fund Balance	0	20,000	35,456	35,456	77.3%
Total	\$36,613	\$20,000	\$40,000	\$40,000	100.0%
Expenses					
Supplies & Operations	\$0	\$20,000	\$40,000	\$40,000	100.0%
Total	\$0	\$20,000	\$40,000	\$40,000	100.0%

Restricted revenue received is reserved in the fund and budgeted to support narcotics investigations. To align with federal requirements, the budget transfers the available balance in the existing seizure fund into two separate funds based on the federal agency officers cooperated with to conduct the investigation.

STATE UNAUTHORIZED SUBSTANCE ABUSE FUND

Per the Department of State Treasurer's 2010-38 guidance, funds collected from the controlled substance tax should be treated in a manner similar to the Federal Asset Forfeiture funds (restricted and used exclusively to enhance the ability of law enforcement agencies to deter and investigate crimes, especially drug offenses). As a result, these funds (previously in the General Fund) are now budgeted in a separate State Unauthorized Substance Abuse Fund (USUB) designated as restricted revenue for Sheriff's Office use only.

BUDGET HIGHLIGHTS

STATE UNAUTHORIZED SUBSTANCE ABUSE FUND

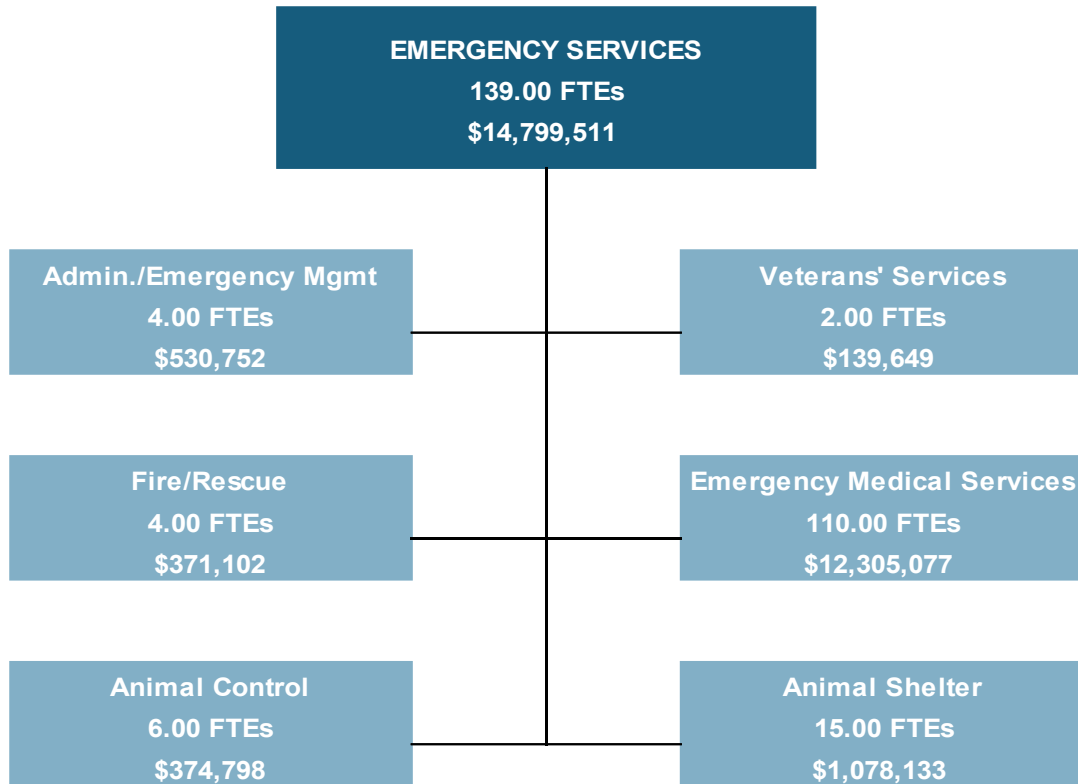
Fund 206

	2019/20 Actual	2020/21 Current	2021/22 Requested	2021/22 Recommended	Percent Change
Revenues					
Drug Reimbursement	\$19,385	\$0	\$0	\$0	0%
Interest	2,835	0	0	0	0%
Fund Balance Appropriated	0	70,000	70,000	70,000	0%
Total	\$22,220	\$70,000	\$70,000	\$70,000	0.0%
Expenses					
Operating	\$33,711	\$70,000	\$70,000	\$70,000	0%
Total	\$33,711	\$70,000	\$70,000	\$70,000	0%

Restricted revenue received is reserved in the fund and budgeted to support narcotics investigations.

EMERGENCY SERVICES

DEPARTMENT DESCRIPTION



ADMINISTRATION/EMERGENCY MANAGEMENT

Emergency Management is responsible for protecting the community by coordinating the activities necessary to build, sustain, and improve the capability to mitigate against, prepare for, respond to, and recover from threatened or actual natural disasters, acts of terrorism, or other man-made disasters. The division serves as a resource for private business, industry, schools, other local government and volunteer agencies in the development and implementation of their emergency plans. The Emergency Management Office provides public education in family and community preparedness and severe weather awareness, and insures the public receives accurate emergency information and instructions during incidents.

VETERANS SERVICES

Assist Veterans and their dependents in accessing compensation, pension, and other benefits from the Department of Veterans Affairs as well as answer questions and refer them as needed to other local, State, and Federal agencies. Educate Veterans, dependents, and local agencies on available benefits and serve as a Veterans advocate for Catawba County.

FIRE/RESCUE

Fire/Rescue helps coordinate fire department and rescue squad functions, as well as performs fire inspections in rural Catawba County and municipalities that contract for service. Fire/Rescue also works with law enforcement agencies (both State and local) to combat arson and unlawful burning. A constant goal is to make every citizen aware of the dangers of fire and to continue a viable fire safety program in the school systems. Additionally, Fire/Rescue coordinates response and training activities for the County Hazardous Materials Response Team and the County Urban Search and Rescue Team.

EMERGENCY MEDICAL SERVICES (EMS)

It is the mission of Catawba County Emergency Medical Services to assure that each customer receives prompt emergency response and the highest quality of pre-hospital care available.

ANIMAL SERVICES

Catawba County Animal Services will provide excellent customer service by ensuring animals adopted are healthy and citizens are educated in the proper care of these animals. Furthermore, Animal Control conducts rabies canvasses of the county, responds to and investigates animal bites, dangerous and potentially dangerous dogs, allegations of animal cruelty, as well as complaints of abandoned, stray, and lost animals.

BUDGET HIGHLIGHTS

EMERGENCY SERVICES

Organizations: 260050 - 260350

	2019/20 Actual	2020/21 Current	2021/22 Requested	2021/22 Recommended	Percent Change
Revenues					
Federal	\$247,039	\$48,500	\$48,500	\$48,500	0.0%
State	2,000	2,000	2,500	2,500	25.0%
Federal & State	793,171	720,000	250,000	250,000	-65.3%
Local	219,965	190,458	250,458	250,458	31.5%
Charges & Fees	6,475,956	6,454,502	7,279,632	7,279,632	12.8%
Miscellaneous	232,162	57,350	57,350	57,350	0.0%
General Fund	5,351,968	6,443,868	7,356,798	6,911,071	7.3%
Total	\$13,322,261	\$13,916,678	\$15,245,238	\$14,799,511	6.3%
Expenses					
Personal Services	\$9,286,677	\$10,291,811	\$11,089,291	\$10,837,695	5.3%
Supplies & Operations	3,374,704	2,448,931	2,796,087	2,742,216	12.0%
Capital	1,204,632	1,175,936	1,359,860	1,219,600	3.7%
Contra Accounts	(543,752)	0	0	0	N/A
Total	\$13,322,261	\$13,916,678	\$15,245,238	\$14,799,511	6.3%
Expenses by Division					
Administration/Emergency Mgmt	\$640,354	\$563,811	\$587,012	\$530,752	-5.9%
Veterans Services	126,664	132,868	139,649	139,649	5.1%
Fire/Rescue	378,326	413,295	384,102	371,102	-10.2%
Emergency Medical Services	11,167,013	11,459,367	12,640,544	12,305,077	7.4%
Animal Control	369,333	372,744	374,798	374,798	0.6%
Animal Shelter	640,571	974,593	1,119,133	1,078,133	10.6%
Total	\$13,322,261	\$13,916,678	\$15,245,238	\$14,799,511	6.3%
Employees					
Permanent	122.00	139.00	141.00	139.00	0.0%
Hourly	11.08	9.13	9.45	9.45	3.5%
Total	133.08	148.13	150.45	148.45	0.2%

The Emergency Services budget includes increased costs due to the replacement of four ambulances, a service contract for Power Lift and Power Stretcher systems, and various operating increases.

PERFORMANCE MEASUREMENT

EMERGENCY MANAGEMENT

Fiscal Year 2021/22 Outcomes	Mid-Year FY 20/21	Actual FY 19/20	Actual FY 18/19
1. Plan for and participate in a minimum of three all-hazards exercises to test multi-agency response guidelines and standard operating procedures, as well as provide opportunities for first responders and partner agencies to practice their skills and identify gaps in capacity. a. Exercises will include partner agencies or multiple emergency services divisions or combination of state and local agencies. b. Exercises will be table-top, functional or full scale. c. Exercise will include activation and testing of the Incident Command System.	On Target	Achieved	Achieved
2. To provide prompt and effective service during an emergency, Emergency Management will maintain less than a 45-minute average response from the time the On-Call Manager is notified of an Emergency Management call in the County.	On Target	Achieved 27.25-minute average response time	Achieved 29-minute average response time
3. Promote citizen understanding of severe weather and equip them to make informed decisions regarding personal and family safety by offering at least two severe weather awareness programs to the public.	Not On Target Postponing gatherings due to COVID and using social media/blog posts instead.	Achieved	New outcome in Fiscal Year 2019/20
4. To ensure the County is prepared to address prolonged and/or complex incidents, ES staff will receive training on the use of WebEOC resource management, planning and reporting software and conduct an exercise or participate in an actual deployment which involves the use of WebEOC including development of an IAP and Situation Reports.	On Target	Achieved	New outcome in Fiscal Year 2019/20

VETERANS SERVICES

Fiscal Year 2021/22 Outcomes	Mid-Year FY 20/21	Actual FY 19/20	Actual FY 18/19
1. Veterans Services will continue to strive to provide quality and timely service by maintaining an average of less than a	On Target	Achieved	Achieved

three-day wait time for Veterans to be seen for service. This wait time is from the original call for an appointment to the first available time slot to be seen.			
2. To increase awareness of Veterans Affairs' Special Assistance Program (Aid and Attendance) and the Improved Pension Program, which helps offset the high cost of long term care among Catawba County's growing population who are home bound or in long term care facilities, the Veteran's Office will conduct a minimum of 15 seminars discussing VA benefits to local nursing homes, assisted living facilities, and Veterans Service Organizations to include the Marine Corp League, American Legion, DAV and VFW.	Not On Target 3 presentations and the office has been shut down to the public since March 2020 due to COVID.	Achieved	New outcome in Fiscal Year 2019/20

FIRE/RESCUE

Fiscal Year 2021/22 Outcomes	Mid-Year FY 20/21	Actual FY 19/20	Actual FY 18/19
1. To provide timely service and assist in maintaining fire department availability, Fire Investigators will maintain an average fire investigation response time of 45 minutes from the time of the request to arrival on scene.	On Target Average response time: 25.98 minutes.	Achieved Average response time: 23.41 minutes.	Achieved Average response time: 23.40 minutes.
2. To increase awareness of the dangers of fire and maintain a viable fire safety program in the school systems, Fire/Rescue will provide educational programs on topics such as not playing with matches, stop, drop, and roll, and home evacuation to at least 1,000 school children. This service is provided to all school systems that request it, and is targeted at elementary school children to develop an awareness of and respect for the dangers.	Achieved 2,038 school children received fire education programs due to traditional methods as well as social media and videography.	Not Achieved Due to COVID-19, 990 school children received fire education programs from part-time educator.	Achieved 1,109 school children received fire education programs from part-time educator.

EMERGENCY MEDICAL SERVICES (EMS)

Fiscal Year 2021/22 Outcomes	Mid-Year FY 20/21	Actual FY 19/20	Actual FY 18/19
1. To ensure citizens receive prompt emergency medical care, EMS ambulances will respond to emergency calls in 12:30 or less 90 percent of the time. (12:59 or less 90 percent of the time is the CAAS national benchmarking reporting standard.)	On Target 12:44	Achieved 12:16	Achieved 12:18 (7:43)

2. Ensure customers receive the highest quality pre-hospital care available by using a comprehensive Quality Management Program. EMS will perform protocol compliance evaluations on 100 percent of incidents and achieve a 95 percent compliance rate in which the following high risk patients are encountered or high risk procedures are used: a. Drug Assisted Intubation b. Assisted Ventilation or Invasive Airway Use c. ST-Elevation Myocardial Infarction (STEMI)	On Target a. 100% b. 100% c. 100%	Achieved a. 100% b. 100% c. 100%	Achieved a. 100% b. 100% c. 98.4%
3. Catawba County EMS, in partnership with other healthcare providers, will increase survivability (defined as being discharged from the hospital) of cardiac arrest patients by taking the following steps: a. Provide continued Team Focused CPR training for EMS employees including appropriate patients to attempt resuscitation through discontinuation of care and care for families. b. Provide hands-only CPR education for at least 250 citizens. c. Discuss the potential for law enforcement dispatch on initial dispatch with every law enforcement agency in the County.	Not On Target Impacted by COVID.	Not Achieved On hold due to COVID-19	Achieved

ANIMAL SERVICES

Fiscal Year 2021/22 Outcomes	Mid-Year FY 20/21	Actual FY 19/20	Actual FY 18/19
1. To increase awareness of the dangers of the rabies virus and to assist in reducing the number of domestic animals potentially exposed to the rabies virus, Animal Control Officers will conduct at least 200 rabies canvasses throughout the year.	On Target	Achieved 354 canvasses.	Achieved 338 canvasses.
2. To promote responsible and safe pet ownership, 100 percent of eligible animals will be spayed/neutered, micro-chipped, and up-to-date on their rabies shots prior to adoption.	On Target	New outcome Fiscal Year 2020/21	
3. To provide proper customer service to Catawba County citizens, 100 percent of Catawba County citizens meeting	On Target	New outcome Fiscal Year 2020/21	

relinquishment requirements will be able to relinquish animals to the shelter.		
4. Animal Services will strive to ensure at least 95 percent of all adoptable animals entering the Catawba County Animal Shelter will be adopted or sent to rescue groups (the standard for adoptable animals is based on medical and temperament evaluations).	On Target	New outcome Fiscal Year 2020/21

FIRE PROTECTION SERVICE DISTRICTS

MOUNTAIN VIEW FIRE PROTECTION SERVICE DISTRICT

Fund 352

	2019/20 Actual	2020/21 Current	2021/22 Requested	2021/22 Recommended	Percent Change
Revenues					
Tax Rate	0.0718	0.0718	0.0900	0.0900	25.3%
Property Tax	\$584,211	\$580,484	\$728,700	\$728,700	25.5%
Interest on Investments	1,445	0	0	0	N/A
Fund Balance	0	20,968	21,515	21,515	2.6%
Total	\$585,656	\$601,452	\$750,215	\$750,215	24.7%
Expenses					
Fire Protection	\$591,283	\$601,452	\$750,215	\$750,215	24.7%
Total	\$591,283	\$601,452	\$750,215	\$750,215	24.7%

PROPST FIRE PROTECTION SERVICE DISTRICT

Fund 353

	2019/20 Actual	2020/21 Current	2021/22 Requested	2021/22 Recommended	Percent Change
Revenues					
Tax Rate	0.0620	0.0620	0.0620	0.0620	0.0%
Property Tax	\$236,676	\$231,047	\$235,430	\$235,430	1.9%
Interest on Investments	2,258	0	0	0	N/A
Fund Balance	0	15,000	0	0	-100.0%
Total	\$238,934	\$246,047	\$235,430	\$235,430	-4.3%
Expenses					
Fire Protection	\$226,871	\$246,047	\$235,430	\$235,430	-4.3%
Total	\$226,871	\$246,047	\$235,430	\$235,430	-4.3%

ST. STEPHENS FIRE PROTECTION SERVICE DISTRICT

Fund 354

	2019/20 Actual	2020/21 Current	2021/22 Requested	2021/22 Recommended	Percent Change
Revenues					
Tax Rate	0.1200	0.1200	0.1200	0.1200	0.0%
Property Tax	\$1,182,171	\$1,172,403	\$1,178,282	\$1,178,282	0.5%
Interest on Investments	2,768	0	0	0	N/A
Fund Balance	0	36,276	44,514	44,514	22.7%
Total	\$1,184,939	\$1,208,679	\$1,222,796	\$1,222,796	1.2%
Expenses					
Fire Protection	\$1,174,768	\$1,208,679	\$1,222,796	\$1,222,796	1.2%
Total	\$1,174,768	\$1,208,679	\$1,222,796	\$1,222,796	1.2%

CONOVER RURAL FIRE PROTECTION SERVICE DISTRICT**Fund 355**

	2019/20 Actual	2020/21 Current	2021/22 Requested	2021/22 Recommended	Percent Change
Revenues					
Tax Rate	0.1100	0.1100	0.1250	0.1100	0.0%
Property Tax	\$128,465	\$126,621	\$144,480	\$127,258	0.5%
Interest on Investments	4,275	0	0	0	N/A
Fund Balance	0	0	0	0	N/A
Total	\$132,740	\$126,621	\$144,480	\$127,258	0.5%
Expenses					
Fire Protection	\$567,554	\$0	\$0		N/A
Capital	\$0	\$126,621	\$144,480	\$127,258	0.5%
Total	\$567,554	\$126,621	\$144,480	\$127,258	0.5%

OXFORD FIRE PROTECTION SERVICE DISTRICT**Fund 356**

	2019/20 Actual	2020/21 Current	2021/22 Requested	2021/22 Recommended	Percent Change
Revenues					
Tax Rate	0.0650	0.0650	0.0650	0.0650	0.0%
Property Tax	\$349,810	\$343,990	\$348,208	\$348,208	1.2%
Interest on Investments	2,268	0	0	0	N/A
Total	\$352,078	\$343,990	\$348,208	\$348,208	1.2%
Expenses					
Fire Protection	\$336,822	\$343,990	\$348,208	\$348,208	1.2%
Total	\$336,822	\$343,990	\$348,208	\$348,208	1.2%

SHERRILLS FORD FIRE PROTECTION SERVICE DISTRICT**Fund 357**

	2019/20 Actual	2020/21 Current	2021/22 Requested	2021/22 Recommended	Percent Change
Revenues					
Tax Rate	0.1300	0.1300	0.1300	0.1300	0.0%
Property Tax	\$3,073,086	\$3,065,387	\$3,185,311	\$3,185,311	3.9%
Interest on Investments	7,793	0	0	0	N/A
Fund Balance	0	0	0	0	N/A
Total	\$3,080,879	\$3,065,387	\$3,185,311	\$3,185,311	3.9%
Expenses					
Fire Protection	\$3,209,371	\$3,065,387	\$3,185,311	\$3,185,311	3.9%
Total	\$3,209,371	\$3,065,387	\$3,185,311	\$3,185,311	3.9%

BANDYS FIRE PROTECTION SERVICE DISTRICT**Fund 358**

	2019/20 Actual	2020/21 Current	2021/22 Requested	2021/22 Recommended	Percent Change
Revenues					
Tax Rate	0.0780	0.1150	0.1150	0.1150	0.0%
Property Tax	\$594,540	\$848,873	\$860,146	\$860,146	1.3%
Interest on Investments	2,089	0	0	0	N/A
Fund Balance	0	0	0	0	N/A
Total	\$596,629	\$848,873	\$860,146	\$860,146	1.3%
Expenses					
Fire Protection	\$646,910	\$848,873	\$860,146	\$860,146	1.3%
Total	\$646,910	\$848,873	\$860,146	\$860,146	1.3%

MAIDEN FIRE PROTECTION SERVICE DISTRICT**Fund 359**

	2019/20 Actual	2020/21 Current	2021/22 Requested	2021/22 Recommended	Percent Change
Revenues					
Tax Rate	0.0753	0.0753	0.0753	0.0753	0.0%
Property Tax	\$244,509	\$239,577	\$243,078	\$243,078	1.5%
Interest on Investments	4,072	0	0	0	N/A
Fund Balance	0	80,000	0	0	-100.0%
Total	\$248,581	\$319,577	\$243,078	\$243,078	-23.9%
Expenses					
Fire Protection	\$235,463	\$319,577	\$243,078	\$243,078	-23.9%
Total	\$235,463	\$319,577	\$243,078	\$243,078	-23.9%

CLAREMONT FIRE PROTECTION SERVICE DISTRICT**Fund 360**

	2019/20 Actual	2020/21 Current	2021/22 Requested	2021/22 Recommended	Percent Change
Revenues					
Tax Rate	0.0900	0.1100	0.1300	0.1200	9.1%
Property Tax	\$319,545	\$376,953	\$451,606	\$412,596	9.5%
Interest on Investments	1,487	0	0	0	N/A
Total	\$321,032	\$376,953	\$451,606	\$412,596	9.5%
Expenses					
Fire Protection	\$298,672	\$376,953	\$451,606	\$412,596	9.5%
Total	\$298,672	\$376,953	\$451,606	\$412,596	9.5%

CATAWBA FIRE PROTECTION SERVICE DISTRICT

Fund 361

	2019/20 Actual	2020/21 Current	2021/22 Requested	2021/22 Recommended	Percent Change
Revenues					
Tax Rate	0.1300	0.1300	0.1500	0.1300	0.0%
Property Tax	\$266,099	\$260,210	\$300,941	\$261,268	0.4%
Interest on Investments	2,718	0	0	0	N/A
Total	\$268,817	\$260,210	\$300,941	\$261,268	0.4%
Expenses					
Fire Protection	\$253,079	\$260,210	\$300,941	\$261,268	0.4%
Total	\$253,079	\$260,210	\$300,941	\$261,268	0.4%

LONG VIEW FIRE PROTECTION SERVICE DISTRICT

Fund 362

	2019/20 Actual	2020/21 Current	2021/22 Requested	2021/22 Recommended	Percent Change
Revenues					
Tax Rate	0.0830	0.0830	0.0830	0.0830	0.0%
Property Tax	\$31,940	\$31,511	\$34,275	\$34,275	8.8%
Interest on Investments	529	0	0	0	N/A
Total	\$32,469	\$31,511	\$34,275	\$34,275	8.8%
Expenses					
Fire Protection	\$30,839	\$31,511	\$34,275	\$34,275	8.8%
Total	\$30,839	\$31,511	\$34,275	\$34,275	8.8%

NEWTON FIRE PROTECTION SERVICE DISTRICT

Fund 363

	2019/20 Actual	2020/21 Current	2021/22 Requested	2021/22 Recommended	Percent Change
Revenues					
Tax Rate	0.1200	0.1300	0.1500	0.1500	15.4%
Property Tax	\$684,493	\$728,378	\$854,267	\$854,267	17.3%
Interest on Investments	3,352	0	0	0	N/A
Fund Balance	0	85,000	37,958	37,958	-55.3%
Total	\$687,845	\$813,378	\$892,225	\$892,225	9.7%
Expenses					
Fire Protection	\$655,749	\$813,378	\$892,225	\$892,225	9.7%
Total	\$655,749	\$813,378	\$892,225	\$892,225	9.7%

COOKSVILLE FIRE PROTECTION SERVICE DISTRICT

Fund 365

	2019/20 Actual	2020/21 Current	2021/22 Requested	2021/22 Recommended	Percent Change
Revenues					
Tax Rate	0.0750	0.0750	0.0750	0.0750	0.0%
Property Tax	\$127,061	\$122,538	\$126,203	\$126,203	3.0%
Interest on Investments	1,925	0	0	0	N/A
Fund Balance	0	0	10,000	10,000	N/A
Total	\$128,986	\$122,538	\$136,203	\$136,203	11.2%
Expenses					
Fire Protection	\$122,474	\$122,538	\$136,203	\$136,203	11.2%
Total	\$122,474	\$122,538	\$136,203	\$136,203	11.2%

HICKORY RURAL FIRE PROTECTION SERVICE DISTRICT

Fund 369

	2019/20 Actual	2020/21 Current	2021/22 Requested	2021/22 Recommended	Percent Change
Revenues					
Tax Rate	0.1500	0.1500	0.1500	0.1500	0.0%
Property Tax	\$687,579	\$677,869	\$684,359	\$684,359	1.0%
Interest on Investments	1,950	0	0	0	N/A
Fund Balance	0	40,748	16,060	16,060	-60.6%
Total	\$689,529	\$718,617	\$700,419	\$700,419	-2.5%
Expenses					
Fire Protection	\$675,174	\$718,617	\$700,419	\$700,419	-2.5%
Total	\$675,174	\$718,617	\$700,419	\$700,419	-2.5%

ALL FIRE PROTECTION SERVICE DISTRICTS

	2019/20 Actual	2020/21 Current	2021/22 Requested	2021/22 Recommended	Percent Change
Revenues					
Average Tax Rate	0.0972	0.1019	0.1086	0.1054	3.4%
Property Tax	\$8,510,185	\$8,805,841	\$9,375,286	\$9,279,381	5.4%
Interest on Investments	38,929	0	0	10,000	N/A
Fund Balance	0	277,992	130,047	120,047	-56.8%
Total	\$8,549,114	\$9,083,833	\$9,505,333	\$9,409,428	3.6%
Expenses					
Fire Protection	\$9,025,029	\$8,957,212	\$9,360,853	\$9,282,170	3.6%
Capital	0	126,621	144,480	127,258	0.5%

The recommended budget maintains the current tax rate for 11 districts and recommends increasing the tax rate for three districts. Five districts will apply fund balance towards capital purchases.

RESCUE SQUADS FUND

BUDGET HIGHLIGHTS

RESCUE SQUADS FUND

Fund 240

	2019/20 Actual	2020/21 Current	2021/22 Requested	2021/22 Recommended	Percent Change
Revenues					
Interest on Investments	\$10,339	\$0	\$0	\$0	N/A
Prior Year Ad Valorem	826,183	844,892	844,892	844,892	0.0%
Fund Balance	0	164,244	641,589	100,000	-39.1%
Total	\$836,522	\$1,009,136	\$1,486,481	\$944,892	-6.4%
Expenses					
Property & General Liability	\$101,955	\$110,000	\$110,000	\$110,000	0.0%
Accounting Services	9,875	14,000	14,000	14,000	0.0%
Catawba Operating	169,098	178,998	208,998	178,998	0.0%
Catawba Capital	36,000	8,244	425,000	25,000	203.3%
Claremont Operating	179,698	188,998	225,000	188,998	0.0%
Claremont Capital	0	0	0	25,000	N/A
Maiden Operating	158,498	168,498	173,553	168,498	0.0%
Maiden Capital	0	36,000	50,000	25,000	-30.6%
Maiden West - Operating	174,398	184,398	189,930	184,398	0.0%
Maiden West - Capital	0	120,000	90,000	25,000	-79.2%
Total	\$829,522	\$1,009,136	\$1,486,481	\$944,892	-6.4%

Rescue Squads budgets remain flat and \$25,000 in capital is provided to each to replace/upgrade radios.

BACKGROUND

Rescue Squads, unlike Fire Protection Service Districts, are not legally eligible to levy specific tax rates and therefore rely on the County for annual funding appropriations. Catawba County contracts with Rescue Squads and some volunteer fire districts within the County to provide Medical First Response and Rescue Services to its citizens and visitors.

Rescue Squads provide Medical First Response, which is classified as a Basic Life Support service, while the County's EMS provides Advanced Life Support services. Together, these organizations collaborate to keep citizens safe. Rescue Squads are contracted to provide an average emergency response time to medical calls of 6 minutes or less.

911 COMMUNICATIONS CENTER

DEPARTMENT DESCRIPTION

911 Communications
33.00 FTEs
\$2,244,341

ADMINISTRATION

The Catawba County E-911 Communications Center provides emergency and administrative communications for the citizens of Catawba County by placing them in touch with public safety and related government service agencies. The Center is prepared for daily communications traffic and emergencies by maintaining adequate numbers of highly trained personnel. The ability to save lives and property is greatly increased by having advanced computerization along with radio and telephone technology.

BUDGET HIGHLIGHTS

911 COMMUNICATIONS CENTER

Organization: 280100

	2019/20 Actual	2020/21 Current	2021/22 Requested	2021/22 Recommended	Percent Change
Revenue					
Permits & Fees	\$0	\$26,000	\$0	\$0	0%
Miscellaneous	26,225	27,013	27,823	27,823	3.0%
General Fund	1,928,200	2,113,860	2,269,279	2,216,518	4.9%
Total	\$1,954,425	\$2,140,873	\$2,297,102	\$2,244,341	4.8%
Expenses					
Personal Services	\$1,788,013	\$1,964,468	\$2,113,782	\$2,064,021	5.1%
Supplies & Operations	166,412	176,405	183,320	180,320	2.2%
Total	\$1,954,425	\$2,140,873	\$2,297,102	\$2,244,341	4.8%
Employees					
Permanent	33.00	33.00	34.00	33.00	0.0%
Hourly	2.30	2.30	2.78	2.78	20.9%
Total	35.30	35.30	36.78	35.78	1.4%

The budget includes incentives for the completion of intermediate and advanced telecommunicator certifications, miscellaneous operating increases, and a reduction in 911 funds due to the State's transition to Next Generation 911.

PERFORMANCE MEASUREMENT

Fiscal Year 2021/22 Outcomes	Mid-Year FY 20/21	Actual FY 19/20	Actual FY 18/19
1. To ensure citizens receive prompt emergency and public safety assistance, the Communications Center will answer at least 90 percent of all emergency calls within 10 seconds.	On Target 94.81 percent	Achieved 97.06 percent	Achieved 94.56 percent
2. Maintain a 65 second or less average dispatch time on all emergency calls throughout the County. The National Emergency Number Association recommends a 90 second dispatch time, and the national average is 75 to 110 seconds, depending on the areas' protocol and procedures.	On Target 56.56 seconds	Achieved 57.51 seconds	Achieved 58.53 seconds

EMERGENCY TELEPHONE SYSTEM FUND

A portion of the funding for the E-911 Communications Center comes from a statewide E-911 60-cent surcharge placed on all landlines and wireless phones. The Emergency Telephone Fund is used to account for the 911 revenue distributed to the County annually by the NC 911 Board. These funds can only be used for specific 911-related purposes.

BUDGET HIGHLIGHTS

EMERGENCY TELEPHONE SYSTEM FUND

Fund 202

	2019/20 Actual	2020/21 Current	2021/22 Requested	2021/22 Recommended	Percent Change
Revenue					
911 Reimbursement	\$853,713	\$786,708	\$601,956	\$601,956	-23.5%
Interest	16,499	0	0	0	0.0%
From General Fund	(318,146)	0	0	0	0.0%
Secondary PSAP 911-Hickory	213,786	90,725	54,784	54,784	-39.6%
Secondary PSAP 911-Newton	40,370	19,140	19,047	19,047	-0.5%
Total	\$806,222	\$896,573	\$675,787	\$675,787	-24.6%
Expenses					
Personal Services	\$125,503	\$0	\$0	\$0	0%
Supplies & Operations	669,344	790,480	573,147	573,147	-27.5%
Capital	11,375	60,000	45,600	45,600	-24.0%
Contingency	0	46,093	57,040	57,040	23.7%
Total	\$806,222	\$896,573	\$675,787	\$675,787	-24.6%
Expenses by Division					
Emergency Telephone System	\$680,719	\$760,073	\$675,787	\$675,787	-11.1%
Wireless 911 Charges	29,412	30,000	0	0	0%
911 Addressing	96,091	106,500	0	0	0%
Total	\$806,222	\$896,573	\$675,787	\$675,787	-24.6%
Employees					
Permanent	1.85	0.00	0.00	0.00	0.0%
Hourly	0.00	0.00	0.00	0.00	0.0%
Total	1.85	0.00	0.00	0.00	0%

The State of North Carolina is implementing Next Generation 911 (NG911) to ensure citizens are able to access 911 services regardless of their location or the communication technology they use. The NC 911 Board has contracted with AT&T for the implementation of a statewide Emergency Services IP Network (ESInet) and with GeoComm to manage the GIS services portion of the NG911 Project. State statute prevents counties from charging 911 Funds for GIS services after June 30, 2021 due to planned ESInet implementation. All public safety answering points are scheduled to transition to ESInet by December 2021 with Catawba County's transition expected in August.

OTHER PUBLIC SAFETY ACTIVITIES

This includes funding for outside agencies related to public safety. The County contracts with Repay, Inc. to provide Court Services aimed at expediting movement of inmates through the criminal justice system and diverting them from the County jail. The Conflict Resolution Center (CRC) was established in 1997 as a non-profit organization aimed at promoting peaceful settlement of disputes and preventing escalation of conflict through mediation, diverting these issues from district court. Lake Norman Marine Commission (LNMC) is funded equally by the four counties bordering Lake Norman (Catawba, Lincoln, Iredell, and Mecklenburg). LNMC was established in 1960 by the General Assembly to make regulations applicable to Lake Norman and its shoreline area for all matters relating to public recreation and water safety. LNMC's primary objectives are centered on boater safety and environmental issues with the majority of funds used to maintain the roughly 142 navigational aids on the lake.

BUDGET HIGHLIGHTS

OTHER PUBLIC SAFETY

Organization: 270050

	2019/20 Actual	2020/21 Current	2021/22 Requested	2021/22 Recommended	Percent Change
Revenues					
General Fund	\$312,051	\$259,251	\$265,506	\$265,506	2.4%
Total	\$312,051	\$259,251	\$265,506	\$265,506	2.4%
Expenses					
BJA 2019 Drug Court Disc Grant	\$106,824	\$0	\$0	\$0	0%
Civil Air Patrol	405	405	405	405	0.0%
Conflict Resolution Center	14,500	14,500	15,101	15,101	4.1%
Court Services - Repay	159,129	163,346	165,000	165,000	1.0%
Jail Diversion	193	50,000	50,000	50,000	0.0%
Lake Norman Marine Commission	31,000	31,000	35,000	35,000	12.9%
Total	\$312,051	\$259,251	\$265,506	\$265,506	5.2%

Jail Diversion – (maintained): The budget maintains \$50,000 in seed funding to pilot initiatives related to jail diversion efforts.

Court Services – Repay (\$1,654 increase): The budget includes increased funding for Court Services-Repay based on planned compensation adjustment for staff.

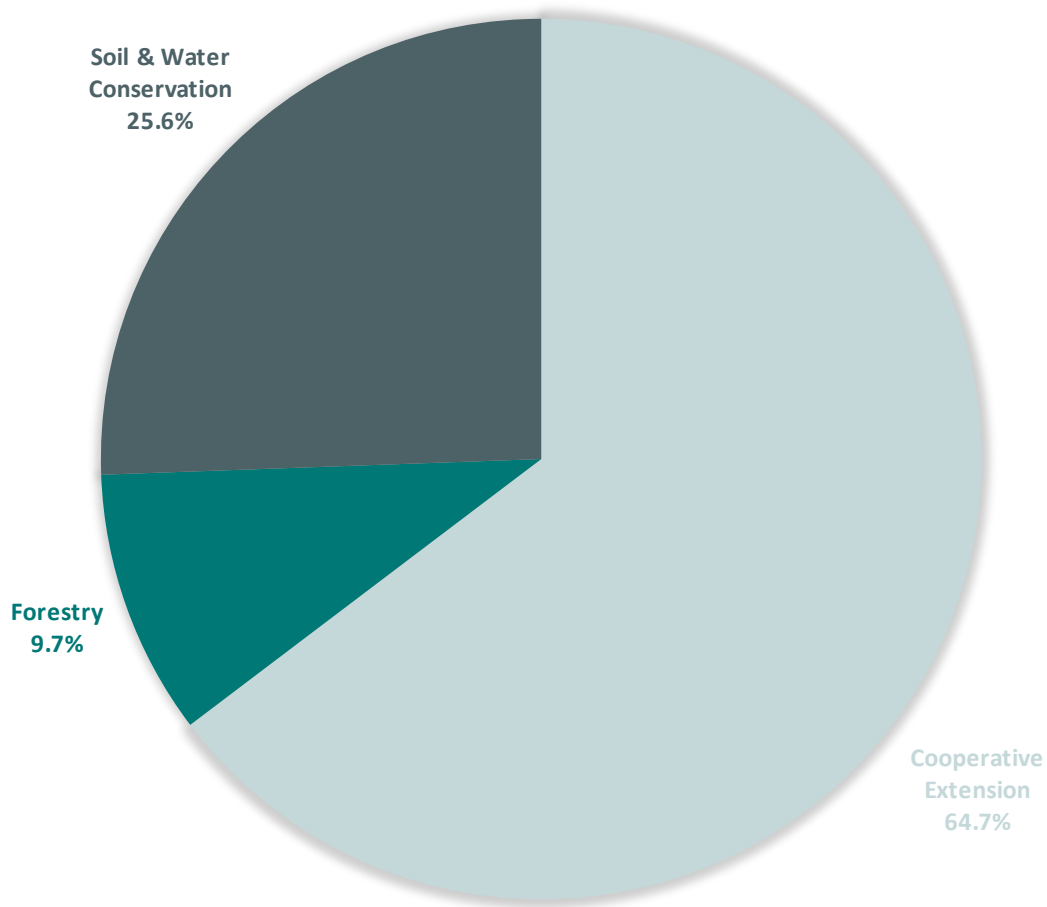
Lake Norman Marine Commission (\$4,000 increase): The budget includes increased funding based on increased number of navigational aids as well as participation in a grass carp mortality study to determine the long-term survivability of the grass carp to assist in determining future stocking needs to prevent hydrilla infestation.

Conflict Resolution Center – (\$601 increase): The budget includes increased funding based on the cost of services versus mediation revenue. The Administrative Office of Courts stopped funding local mediation centers several years ago, but the General Assembly mandated that citizen vs. citizen warrants be referred to mediation.

Civil Air Patrol (maintained): The budget continues annual funding of \$405 for the Civil Air Patrol. Funds are used to pay monthly telephone expenses.

ENVIRONMENTAL QUALITY

The Environmental Quality function consists of Cooperative Extension Services, Soil and Water Conservation, and Forestry. This function's budget is \$727,476 or 0.3 percent of the total expenditures for the fiscal year. This function is funded by the County, as well as State and Federal governments, and provides technical and advisory services to the agricultural community.



COOPERATIVE EXTENSION

DEPARTMENT DESCRIPTION

COOPERATIVE EXTENSION

1.00 FTEs

\$470,552

ADMINISTRATION

The Catawba County Cooperative Extension Service is an educational agency sponsored jointly by the United States Department of Agriculture, North Carolina State University, North Carolina A&T State University, and Catawba County. It provides Catawba County citizens with scientifically based information and informal educational opportunities focused on local needs and issues. The Catawba County Extension Service is committed to executing prescribed actions and achieving goals described in the Catawba County Farm and Food Sustainability Plan (adopted by the Board of Commissioners in 2013) in the areas of Agriculture, 4-H and Youth, and Local Food System Development.

BUDGET HIGHLIGHTS

COOPERATIVE EXTENSION

Organization: 310050

	2019/20 Actual	2020/21 Current	2021/22 Requested	2021/22 Recommended	Percent Change
Revenues					
Miscellaneous	\$19,102	\$40,350	\$40,350	\$40,350	0.0%
General Fund	356,513	423,809	430,202	430,202	1.5%
Total	\$375,615	\$464,159	\$470,552	\$470,552	1.4%
Expenses					
Personal Services	\$68,508	\$82,406	\$84,557	\$84,557	2.6%
Supplies & Operations	288,005	381,753	385,995	385,995	1.1%
Total	\$356,513	\$464,159	\$470,552	\$470,552	1.4%
Employees					
Permanent	1.00	1.00	1.00	1.00	0.0%
Hourly	1.09	1.09	1.09	1.09	0.0%
Total	2.09	2.09	2.09	2.09	0.0%

The budget increase is due to planned compensation changes.

PERFORMANCE MEASUREMENT

AGRICULTURE

Fiscal Year 2021/22 Outcomes	Mid-Year FY 20/21	Actual FY 19/20	Actual FY 18/19
1. To promote the attractiveness of Catawba County while benefiting community health, CES will hold at least 12 programs related to healthy living with 8 of these programs to take place at our county park systems. At least 50 people will participate in these programs and at least 80% of them will report improving health and in the case of County Park programs, 80% will report that they are more likely to return to the parks for hiking and/or outdoor experiences.(George Place) (Catawba County Strategic Plan).	New Outcome Fiscal Year 2021/22		
2. To educate Catawba County livestock farmers about nutritional requirements needed for cattle in different stages of growth or pregnancy, NC Cooperative Extension will host two meetings. Farmers will learn to take representative hay/feed samples and send them to the lab. They will learn to read the reports and apply them to their rations to meet the needs of their animals. Eighty percent of farmers will increase their knowledge which will be measured by surveys. Data will be collected by a four to six-month follow up call or a farm visit to measure changes made on farms due to information received at these events. (Farm and Food Sust. Plan Actions 7A, 10E, 11B)	On Target	Achieved	Achieved
3. One meeting will be hosted to focus on a practical way to use an alternative feed to cut cost or save money by feeding it. What otherwise would be hauled to the landfill, can be fed to ruminants. By listening to a fellow producer tell how they used a by-product to feed cattle, producers develop ideas to feed by-products on their own farm. Eighty percent of farmers will increase their knowledge which will be measured by surveys. Data will be collected by a 4 to 6-month follow-up call or a farm visit to measure changes made on the farms due to the information received at this events. Additionally, to educate Catawba	New Outcome Fiscal Year 2021/22		

County livestock farmers about the vaccines which are necessary to maintain good growth in calves and health for the whole cow herd, one meeting will be hosted by NC Cooperative Extension. A review of vaccines and what they protect the cattle from and a discussion on any new vaccines, their value and cost effectiveness for the cattle producer. Eighty percent of farmers will increase their knowledge which will be measured by surveys. Data will be collected through a 4 to 6-month follow-up call or a farm visit to measure changes made on the farms due to the information received at this events. (Glenn Detweiler) (Farm and Food Sust. Plan Actions 7A, 10E, 11B)			
4. To help small farmers reduce input costs and increase productivity, market readiness and profits, a small farmers group will meet four times during the year (as permitted by COVID-19 restrictions). These meetings will provide a place for farmers to discuss problems, explore opportunities for collaboration, receive disease and pest updates, and obtain programming specific to their needs. Four presentations will focus on increasing productivity and profits, reducing input costs and crop loss and adopting food safety practices. Presentation surveys will show 80% of farmers increased their knowledge. A post year survey will find that this program improved productivity and /or increased profits for at least half of the participants. (Farm and Food Sustainability Plan Actions items: 7A, 10A, 10B,10E, 11C)	On Target	Not Achieved The small farmers group met 5/8 in-person due to COVID-19, but did meet twice over Zoom. Both farm tours were accomplished.	Achieved
5. Providing educational credits for local green industry businesses to help increase knowledge on equipment and technology through facilitation of the landscaping pro day at Killian's Hardware. At least 3 pesticide and/or landscape contractor continuing education credits will be available through the training sessions for participants. (Farm and Food Sustainability Plan Action item: 10E)	On Target	Achieved	Achieved
6. In support of local foods development and support of the county visioning strategy, Cooperative Extension will	On Target	New Outcome Fiscal Year 2020/21	

further work to increase awareness of Catawba County local foods. We will focus on increasing the purchase of local foods through a Local Foods Cooking Class series, which will source from farmers and provide people with a \$10 bag of produce. This program will result in an estimated \$15,000 increase in local food consumption. (Farm and Food Sustainability Plan Actions items: 6B, 7C)		
---	--	--

LOCAL FOOD AND HEALTHY EATING

Fiscal Year 2021/22 Outcomes	Mid-Year FY 20/21	Actual FY 19/20	Actual FY 18/19
7. At least 10 hands-on gardening workshops will take place at home sites and community gardens. At least 80 percent of the participants will report that they are more active because of the programming and more confident in starting and expanding a garden. (Farm and Food Sustainability Plan Actions items: 7A, 7B, 7C, 6B)	On Target 4 hands-on gardening programs.	Achieved 13 in-person classes and 6 online garden tours to over 500 people.	Achieved 33 presentations to over 500 people.
8. To educate groups in safe food-handling practices, the Family and Consumer Science Agent will offer 5 ServSafe Food Protection Manager Certification classes, a Farm-to-Fork food safety training for farmers' market vendors, telephone assistance, and home food safety classes upon request. Pre/post-tests or end-of-session retrospective evaluations will be used to assess increases in knowledge. Hands-on activities will be evaluated by observation. For ServSafe participants, achieving a passing score on the certification exam will serve as the evaluation. At least 125 individuals will increase knowledge of safe food handling practices and it is expected that 60 percent of individuals participating in ServSafe certification training will achieve a passing score on the exam. Collaborators include Catawba County Environmental Health, local farmers' market managers and community organizations. (Farm and Food Sustainability Plan Actions items: 7A, 10D)	On Target 4-H assistant became ServSafe trained to provide this while short a FCS position.	Not Achieved Currently, there is no FCS Agent	Pending
9. To promote consumption of local foods and safe home food preservation practices, the Family and Consumer Sciences agent will collaborate with	Not On Target Currently, there is no FCS Agent	Not Achieved Currently, there is no FCS Agent	Pending

<p>farmers' market managers and local groups to offer 10 community events that will include food demonstration-tasting activities, two pressure canner lid clinics, two home food preservation classes and additional presentations for consumers and other groups upon request. Telephone assistance will be provided to home food preservers. Participants will receive instruction, recipes and other helpful information to help them access and use local foods. Evaluation will be accomplished using a variation of the Rapid Market Assessment where participants provide feedback on recipes they taste, observation during hands-on activities and pre/posttests. At least 50% of participants in home preservation will report an increased ability to store more produce for home consumption. (Farm and Food Sustainability Plan Actions items: 7A, 7C)</p>			
--	--	--	--

YOUTH AND 4-H

Fiscal Year 2021/22 Outcomes	Mid-Year FY 20/21	Actual FY 19/20	Actual FY 18/19
10. 150 youth ages 5-18 will develop targeted life skills and gain new subject matter knowledge as a result of participating in long-term 4-H units and programs and skill-building competitive programs. 50 percent of the participants will increase subject matter knowledge and life skill development. (Farm and Food Sustainability Plan Actions items: 7A)	On Target 269 youth are enrolled in 4-H clubs and long-term units	Achieved 212 youth are enrolled in 4-H clubs and long-term units	Achieved 249 youth are enrolled in 15 different 4-H clubs and long-term units
11. 800 students will participate in programs focused on healthy lifestyles, leadership, and and/or STEM education, which are key program areas identified for programming through National 4-H Council. Programs will be offered through school classrooms and out-of-school settings with the intent to reinforce and extend grade level objectives. Youth participating in the healthy living program will increase their knowledge about and adopt positive healthy living behaviors related to healthy eating, avoiding substance use, and social and emotional development. Youth participating in STEM programs will increase their knowledge of science,	Not On Target 449 students – COVID related issues.	Achieved 1,047 students	Achieved 1,554 students

<p>technology, engineering and math; show an increased interest in STEM, and improve their understanding of how STEM is used in everyday life. 75% percent of the participating students will show improvement in their knowledge based on evaluations completed by youth or adults working with youth. Changes in knowledge and interest will be measured with written evaluations and evidence of application. (Farm and Food Sustainability Plan Actions items: 7A, 7C)</p>			
--	--	--	--

SOIL & WATER CONSERVATION

DEPARTMENT DESCRIPTION

SOIL & WATER CONSERVATION
2.60 FTEs
\$186,001

ADMINISTRATION

To ensure a quality urban and rural environment with clean water, protected soil resources, properly managed forest and wildlife, and an environmentally, economically and culturally viable agricultural community.

BUDGET HIGHLIGHTS

SOIL & WATER CONSERVATION

Organization: 320050

	2019/20 Actual	2020/21 Current	2021/22 Requested	2021/22 Recommended	Percent Change
Revenues					
State	\$30,833	\$30,835	\$30,480	\$30,480	-1.2%
General Fund	134,579	146,294	155,521	155,521	6.3%
Total	\$165,412	\$177,129	\$186,001	\$186,001	5.0%
Expenses					
Personal Services	\$159,204	\$165,909	\$174,696	\$174,696	5.3%
Supplies & Operations	6,208	11,220	11,305	11,305	0.8%
Total	\$165,412	\$177,129	\$186,001	\$186,001	5.0%
Employees					
Permanent	2.60	2.60	2.60	2.60	0.0%
Hourly	0.00	0.00	0.00	0.00	0.0%
Total	2.60	2.60	2.60	2.60	0.0%

The budget increase is driven by planned compensation increases as well as increased telephone service costs.

PERFORMANCE MEASUREMENT

SOIL & WATER CONSERVATION

Fiscal Year 2021/22 Outcomes	Mid-Year FY 20/21	Actual FY 19/20	Actual FY 18/19
1. To provide timely customer service to Catawba County residents and landowners by providing them with technical assistance concerning the conservation of natural resources, 95 percent of initial site visits will occur within ten business days of request.	On Target	Achieved Only 3 out of over 100 site visits occurred more than 10 days from the request.	Achieved (Goal: 90 percent within five days)
2. To increase environmental literacy of natural resources conservation in Catawba County by 45% through various educational initiatives, including, but not limited to educational contests, presentations, professional development, community events and civic involvement. This increase will be measured based on evaluations submitted by participants.	On Target Restructuring presentation methods and materials to include virtual and recorded presentations.	Achieved Reduction in the number of presentations due to COVID-19, but all exceeded 45% goal	Achieved Environmental literacy increased by 77% based on 5 presentations with a combined attendance of 742

FORESTRY

The North Carolina Division of Forest Resources' mandate is to protect, manage, and sustain North Carolina Forest Resources. The Forest Service's primary purpose is to ensure adequate and quality forest resources for the County to meet present and future needs.

BUDGET HIGHLIGHTS

FORESTRY

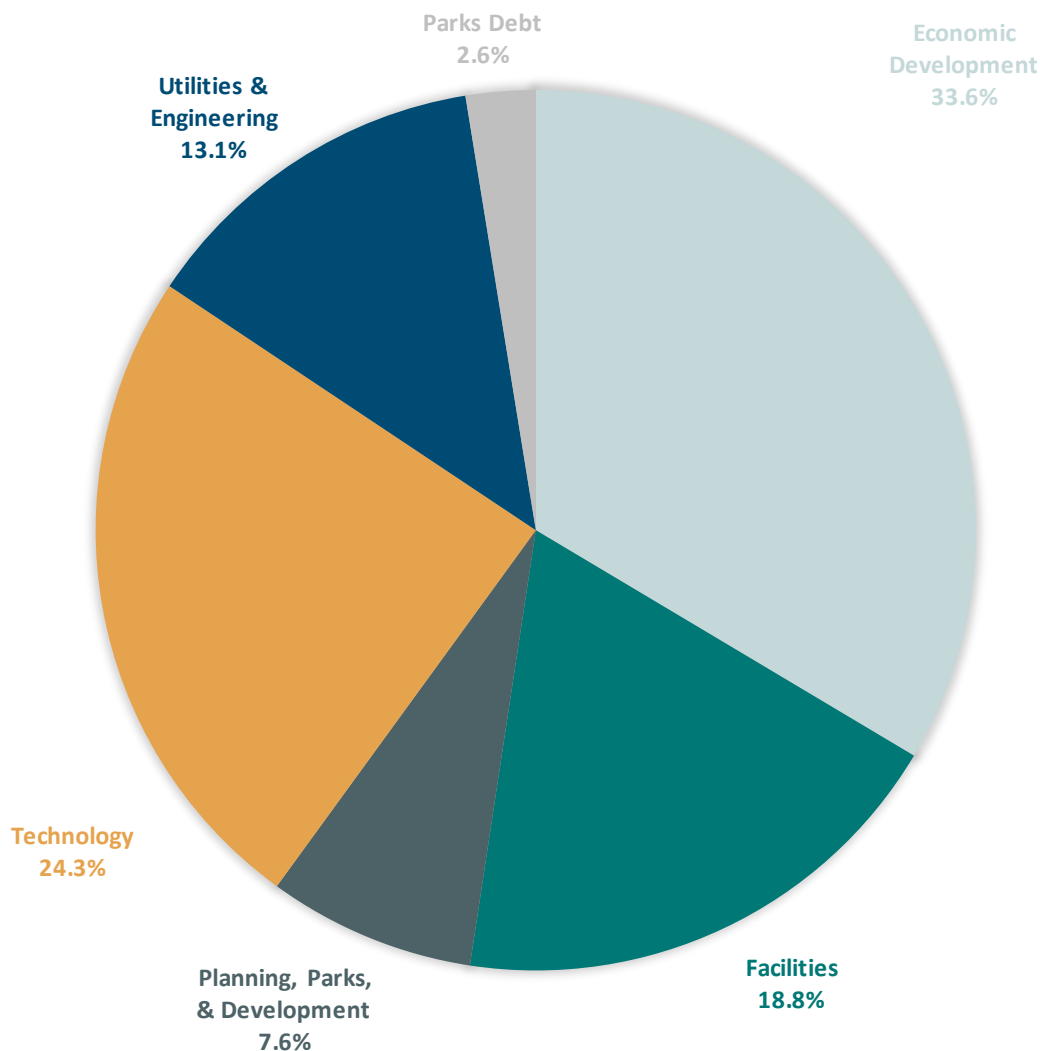
Organization: 330050

	2019/20 Actual	2020/21 Current	2021/22 Requested	2021/22 Recommended	Percent Change
Revenues					
Miscellaneous	\$5,400	\$5,400	\$5,400	\$5,400	0.0%
General Fund	66,751	65,575	65,523	65,523	-0.1%
Total	\$72,151	\$70,975	\$70,923	\$70,923	-0.1%
Expenses					
Supplies & Operations	\$72,151	\$70,975	\$70,923	\$70,923	-0.1%
Total	\$72,151	\$70,975	\$70,923	\$70,923	-0.1%

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

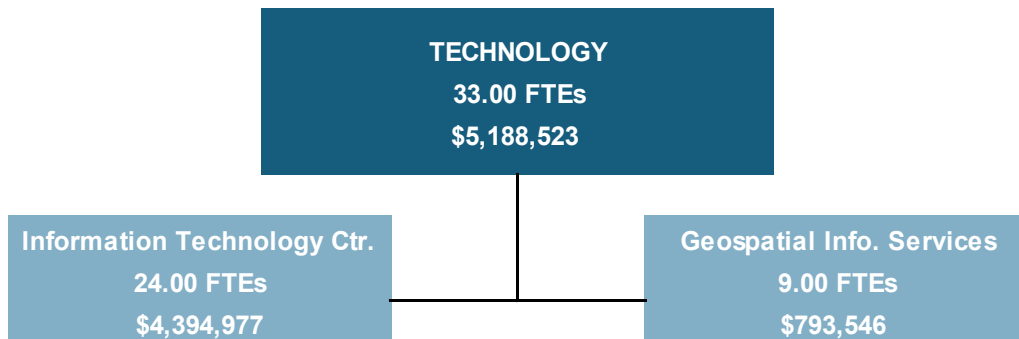
ECONOMIC & PHYSICAL DEVELOPMENT

The Economic & Physical Development function includes the Technology Department, Planning, Parks, and Development, Utilities and Engineering, Other Economic Development (Chamber of Commerce, Western Piedmont Council of Governments, Economic Development Commission), and Facilities. Technology consists of the Information Technology Center and Computerized Mapping. Utilities and Engineering includes Administration, Building Services, Permit Center, Plan Review, and Local Code Compliance. This function's budget is \$25,282,991 or 8.7 percent of the total expenditures, including related capital projects budgeted in general capital projects. The General Fund portion of the budget is \$22,417,181.



TECHNOLOGY

DEPARTMENT DESCRIPTION



INFORMATION TECHNOLOGY CENTER (ITC)

To provide reliable, responsive, value-added technology solutions while ensuring system availability, integrity, and security through exceptional customer service, partnerships, and leveraging resources to transform services and promote business process improvement.

GEOSPATIAL INFORMATION SERVICES (GIS)

To provide reliable geographic and land record data and tools to citizens and stakeholders to facilitate commerce and promote efficiencies.

BUDGET HIGHLIGHTS

TECHNOLOGY

Organizations: 410200 - 410250

	2019/20 Actual	2020/21 Current	2021/22 Requested	2021/22 Recommended	Percent Change
Revenues					
Local	\$229,580	\$235,097	\$252,357	\$252,357	7.3%
Charges & Fees	5,825	142,530	32,770	32,770	-77.0%
Indirect Cost	737,428	804,407	856,002	856,002	6.4%
General Fund	3,477,886	3,761,233	4,047,394	4,047,394	7.6%
Total	\$4,450,719	\$4,943,267	\$5,188,523	\$5,188,523	5.0%
Expenses					
Personal Services	\$2,612,590	\$3,005,497	\$3,123,095	\$3,123,095	3.9%
Supplies & Operations	1,801,412	1,937,770	2,065,428	2,065,428	6.6%
Debt Service	36,717	0	0	0	N/A
Total	\$4,450,719	\$4,943,267	\$5,188,523	\$5,188,523	5.0%
Expenses by Division					
Information Technology Center (ITC)	\$3,956,950	\$4,176,317	\$4,394,977	\$4,394,977	5.2%
Geospatial Information Services (GIS)	493,769	766,950	793,546	793,546	3.5%
Total	\$4,450,719	\$4,943,267	\$5,188,523	\$5,188,523	5.0%
Employees					
Permanent	31.15	33.00	33.00	33.00	0.0%
Hourly	0.24	0.50	0.50	0.50	0.0%
Total	31.39	33.50	33.50	33.50	0.0%

The budget increase is driven by ITC maintenance agreement increases, upgrading the NC Property Tax System (NCPTS) to the standard version, and planned salary and benefit changes.

PERFORMANCE MEASUREMENT

INFORMATION TECHNOLOGY CENTER (ITC)

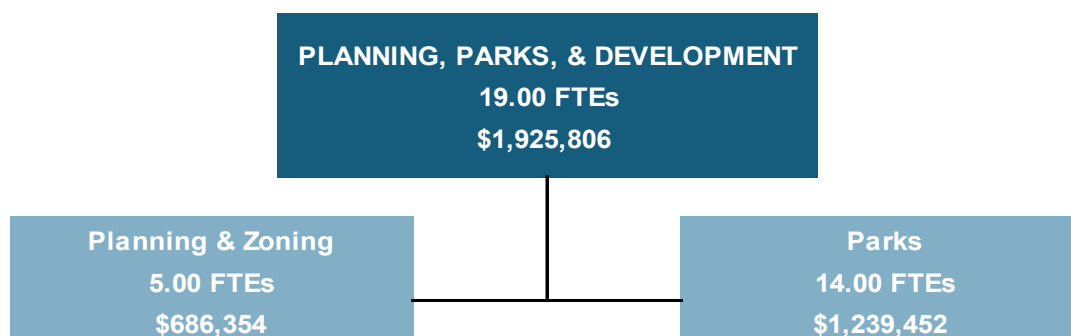
Fiscal Year 2021/22 Outcomes	Mid-Year FY 20/21	Actual FY 19/20	Actual FY 18/19
1. To ensure the County's network remains secure and reliable, Technology will mitigate network security risks through establishing formal cyber security training for employees as well as constant monitoring with timely response and remediation within 24 hours upon notification of potential threats to the network.	On Target	Achieved	New outcome in Fiscal Year 2019/20
2. To enhance productivity, ensure citizen access, and promote community engagement, Technology will provide a minimum of 99 percent network availability as measured by performance monitoring tools.	On Target 99.5 percent.	Achieved 99.93 percent.	Achieved 99.05 percent.
3. To ensure customers are treated professionally and courteously, ITC will realize an average rating of no less than 94 percent satisfaction, as measured by random customer satisfaction surveys.	On Target Survey to be completed third quarter.	Not Achieved 93 percent.	Not Achieved 89.29 percent.
4. To help ensure maximum staff efficiency, 85 percent of service requests, excluding special projects, will be completed within two business days.	On Target 85 percent.	Not Achieved 83 percent.	Not Achieved
5. To optimize resources and promote process improvement efforts, 90 percent of projects assigned to the project management team will be completed within the agreed upon timeframes outlined in the project plan agreement.	On Target 92 percent.	Achieved 93 percent.	Achieved 90 percent.
6. To enhance business operations, promote efficiencies, and maximize county investment in application development and software, Technology will assist departments in realizing a 15 percent savings in staff time or financial savings, or combination of both, in at least three major software applications.	On Target	Achieved	Achieved

GEOSPATIAL INFORMATION SERVICES (GIS)

Fiscal Year 2021/22 Outcomes	Mid-Year FY 20/21	Actual FY 19/20	Actual FY 18/19
1. To support and enhance business operations and economic development, the geospatial information residing on the GIS Web sites will be available to stakeholders at least 99 percent of the time.	On Target	Achieved	Achieved
2. To support countywide decision making for economic development, public safety, and other initiatives, staff will complete at least 97 percent of map and data requests from all sources within 24 hours of target deadline.	On Target	Achieved	Achieved
3. To provide the most current ownership information of real property to citizens, Land Records Mappers will process 85 percent of deed transfers within 15 business days of receipt from the Register of Deeds.	On Target	Achieved	Not Achieved

PLANNING, PARKS, & DEVELOPMENT

DEPARTMENT DESCRIPTION



PLANNING

Conduct a comprehensive planning program, including the administration of the Unified Development Ordinance and the development and implementation of long-range planning studies. The planning program is designed to promote and maintain the orderly physical growth and development of Catawba County which serves to improve the quality of life for its citizens and provide economic development opportunities within the County.

PARKS

Provide recreational opportunities for the citizens of Catawba County through the operation and development of parks and the preservation of open space. Environmental education and the preservation of the County's unique natural heritage are Catawba County Parks' primary goals. These goals will be accomplished through the execution of the Comprehensive Parks Master Plan. Implementation steps will incorporate projects, programs, goals, objectives, strategies, and opportunities as called for in the Plan.

COMMUNITY DEVELOPMENT

To increase affordable housing opportunities and ensure safe housing for low-to-moderate income persons by administering a series of CDBG and Housing Finance Agency related grants assisted by the Western Piedmont Council of Governments.

BUDGET HIGHLIGHTS

PLANNING, PARKS, & DEVELOPMENT

Organizations: 420030 - 420040

	2019/20 Actual	2020/21 Current	2021/22 Requested	2021/22 Recommended	Percent Change
Revenues					
Permits & Fees	\$71,753	\$55,041	\$64,030	\$64,030	16.3%
Miscellaneous	25	400	600	600	50.0%
General Fund	958,827	1,155,350	1,977,666	1,861,176	61.1%
Total	\$1,030,605	\$1,210,791	\$2,042,296	\$1,925,806	59.1%
Expenses					
Personal Services	\$841,456	\$923,836	\$1,593,431	\$1,529,941	65.6%
Supplies & Operations	147,162	190,955	389,285	350,285	83.4%
Capital	41,987	96,000	59,580	45,580	-52.5%
Total	\$1,030,605	\$1,210,791	\$2,042,296	\$1,925,806	59.1%
Expenses by Division					
Planning & Zoning	\$511,895	\$570,313	\$771,344	\$686,354	20.3%
Parks	518,710	640,478	1,270,952	1,239,452	93.5%
Total	\$1,030,605	\$1,210,791	\$2,042,296	\$1,925,806	59.1%
Employees					
Permanent	10.00	14.00	20.00	19.00	35.7%
Hourly	2.54	2.82	5.94	5.94	110.6%
Total	12.54	16.82	25.94	24.94	48.3%

The budget includes annualized costs of implementing 7-day park operations and the anticipated opening of Mountain Creek Park. It also includes expenses towards updating the County's Comprehensive Plan as statutorily required, increased metropolitan planning organization membership costs, planned salary and benefit changes, and a truck replacement.

PERFORMANCE MEASUREMENT

PLANNING

Fiscal Year 2021/22 Outcomes	Mid-Year FY 20/21	Actual FY 19/20	Actual FY 18/19
1. To increase the housing inventory of moderately priced (\$120,000-\$225,000) new or renovated residential housing stock in desired locations throughout the County, Planning will: <ul style="list-style-type: none"> a. Participate in WPCOG's Vacant and Substandard Housing Taskforce. b. Engage cities and WPCOG in local programs discussions to explore possibility of aligning housing policies, joint venture program investments, and market facilitation to facilitate public investments in neighborhood or infill revitalization initiatives, as appropriate. c. Continue to watch the market and propose text amendments to facilitate ease of development as needed. d. Participate in on-going housing and economic development educational workshops hosted by the Chamber's LUDB. 	Not On Target Many of the planned activities did not occur due to COVID-19 restrictions.	Achieved	Achieved

PARKS

Fiscal Year 2021/22 Outcomes	Mid-Year FY 20/21	Actual FY 19/20	Actual FY 18/19
2. To increase the physical and mental health of County citizens: <ul style="list-style-type: none"> a. Explore potential funding strategies to support renovation and expansion of the County parks system, incorporating consideration of private sector involvement through public-private partnership models. b. Implement the phased plan for parks improvements and new parks development, as resources allow. c. Research local government policies defining parameters for entertaining potential sponsorship or naming opportunities for BOC consideration. d. In concert with countywide branding efforts, develop and implement strategic marketing plan for parks that seamlessly incorporates all recreation assets regardless of ownership (County, municipalities, community non-profits, etc.) 	On Target	Achieved	Achieved

e. Finish construction and open 600-acre Mountain Creek Park.			
---	--	--	--

PARKS/HISTORIC PRESERVATION TRUST FUND

The Parks/Historic Preservation Trust Fund is used to account for donations and other funds stipulated for park expenditures.

BUDGET HIGHLIGHTS

PARKS/HISTORIC PRESERVATION TRUST FUND

Fund 270

	2019/20 Actual	2020/21 Current	2021/22 Requested	2021/22 Recommended	Percent Change
Revenues					
Miscellaneous	\$3,139	\$0	\$0	\$0	0%
Charges & Fees	14,500	0	0	0	0%
Special Contingency	0	5,000	0	0	0%
Fund Balance	232,361	0	0	0	0%
Total	\$250,000	\$5,000	\$0	\$0	0%
Expenses					
Supplies & Operations	\$250,000	\$0	\$0	\$0	0%
Special Contingency	0	5,000	0	0	0%
Total	\$250,000	\$5,000	\$0	\$0	0%

COMMUNITY DEVELOPMENT FUND

The Community Development Fund is used to account for funds for Community Development Block Grant (CDBG) Urgent Repair and Scattered Site programs that are awarded during the fiscal year. Upon award, they are taken to the Board of Commissioners for approval and a revision to the budget.

The CDBG program is administered on behalf of Catawba County in agreement with the Western Piedmont Council of Governments. Qualifying households are provided assistance through grant funding for energy efficiency improvements, minor structural repairs, and rehabilitation.

BUDGET HIGHLIGHTS

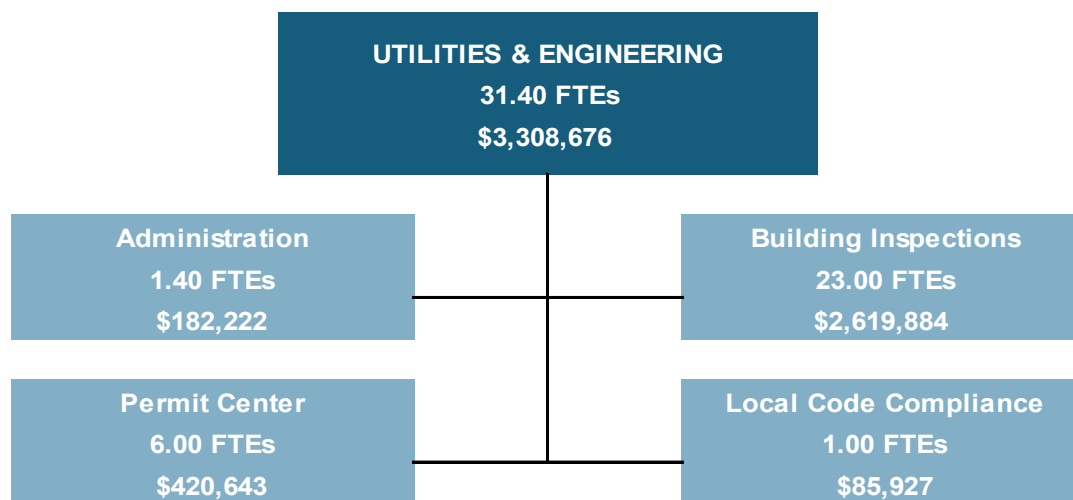
COMMUNITY DEVELOPMENT FUND

Fund 280

	2019/20 Actual	2020/21 Current	2021/22 Requested	2021/22 Recommended	Percent Change
Revenues					
Interest on Investments	\$942	\$0	\$0	\$0	0%
State	37,500	0	0	0	0%
Fund Balance	34,417	0	0	0	0%
Total	\$72,859	\$0	\$0	\$0	0%
Expenses					
Supplies & Operations	\$72,859	\$0	\$0	\$0	0%
Total	\$72,859	\$0	\$0	\$0	0%

UTILITIES & ENGINEERING

DEPARTMENT DESCRIPTION



BUILDING SERVICES

The mission of Building Services is to provide consistent, timely, and courteous advice and service to customers, contractors, businesses, homeowners, and the general public through the application of the State Building Code, and the local soil sedimentation and erosion control program, both through inspections and plan review services. The focus of the service is to protect public safety by ensuring all buildings are built to code specifications while promoting economic development through a partnership with the building industry. The operations of Building Services have, as its foundation, four guiding principles: protecting the public, providing the best possible customer service, promoting economic development, and ensuring consistency in the application of codes and treatment of customers. The County provides these services to the eight municipalities in the county.

PERMIT CENTER

Provide permitting information and service to the customers of Catawba County, including municipalities. The Permit Center currently operates two locations (Catawba County Government Center in Newton and a Remote Access Permitting Terminal (RAPT) in Hickory City Hall) to provide convenient locations for the public to acquire permits and information for Building Services, Planning, and Environmental Health.

LOCAL CODE COMPLIANCE

Protect the regional water quality and health, safety, and general welfare of Catawba County citizens through implementation of the local code compliance program.

EROSION CONTROL

Protect the regional water quality and health, safety, and general welfare of Catawba County citizens through implementation of the local soil sedimentation and erosion control program. Promote Catawba County's economic development through timely permitting service to local contractors and developers. The County provides the local soil sedimentation and erosion control program to the eight municipalities in the county.

BUDGET HIGHLIGHTS

UTILITIES & ENGINEERING

Organizations: 430050 - 430300

	2019/20 Actual	2020/21 Current	2021/22 Requested	2021/22 Recommended	Percent Change
Revenues					
Charges & Fees	\$2,134,513	\$2,478,396	\$2,585,079	\$2,615,079	5.5%
Miscellaneous	3,476	2,000	5,100	5,100	155%
General Fund	653,769	618,662	852,499	688,497	11.3%
Total	\$2,791,758	\$3,099,058	\$3,442,678	\$3,308,676	6.8%
Expenses					
Personal Services	\$2,206,097	\$2,410,891	\$2,619,713	\$2,619,713	8.7%
Supplies & Operations	425,388	524,729	558,315	557,315	6.2%
Capital	60,273	63,438	164,650	131,648	107.5%
Transfer - Permit Software Upgrade	100,000	100,000	100,000	0	0%
Total	\$2,791,758	\$3,099,058	\$3,442,678	\$3,308,676	6.8%
Expenses by Division					
Administration	\$151,515	\$171,572	\$183,222	\$182,222	6.2%
Building Inspections	2,249,919	2,497,748	2,752,886	2,619,884	4.9%
Permit Center	316,249	347,762	420,643	420,643	21.0%
Local Code Compliance	74,075	81,976	85,927	85,927	4.8%
	\$2,791,758	\$3,099,058	\$3,442,678	\$3,308,676	6.8%
Employees					
Permanent	29.40	29.40	31.40	31.40	6.8%
Hourly	0.04	0.00	0.36	0.36	0%
Total	29.44	29.40	31.76	31.76	8.0%

Funds are included in the budget for an additional Building Services Official (funded by increased building permit revenue) and an additional Permit Center Specialist, both driven by increased permit activity. The budget also includes funding to replace three vehicles.

PERFORMANCE MEASUREMENT

BUILDING SERVICES

Fiscal Year 2021/22 Outcomes	Mid-Year FY 20/21	Actual FY 19/20	Actual FY 18/19
1. Ensure customers receive quality customer service from Building Services Officials by: a. Performing requested inspections, not to exceed two-business day scheduling per North Carolina General Statute, or on the contractor's requested inspection date. b. Maintaining a substantiated complaint rate of less than 1 per 3,000 inspections performed. c. Responding to 98 percent of all customer service complaints within 24 hours.	On Target	Achieved	Achieved
2. Provide timely plan review services by reviewing 97 percent of all commercial blueprints submitted for code compliance and contacting the applicant with the results within 10 working days. This will allow construction to begin quickly, thus, promoting Catawba County's economic development.	On Target	Achieved	Achieved
3. Ensure customers receive quality customer service from Plan Review officials by: a. Maintaining a substantiated complaint rate of less than 1 per 500 plans reviewed. b. Responding to 98 percent of all customer service complaints within 24 hours.	On Target	Achieved	Achieved
4. To provide quality service to property owners and/or tenants who request a safety inspection, Plan Review will review 100 percent of complete requests and contact the owner/tenant within two business days. These safety inspections are required by the State for businesses to receive certain licenses (i.e. day care, alcohol law enforcement) as well as for changes of use to an existing building or space.	Not On Target Two delays.	Achieved	Not Achieved 1 contact late by 1 day.
5. To control the cost of training and education, Building Services will provide at least 60 percent of all required Building Inspector training and certification locally. Surrounding	On Target 100% obtained locally.	Not Achieved 50% of training and certification obtained locally due to COVID-19.	Achieved 53 training events conducted, 96% of which conducted locally, requiring no overnight stays.

jurisdictions will be invited to participate in these locally held trainings as well, serving to further drive down the cost to the County.			
6. To protect the public welfare, Building Services will respond to 100 percent of all complaints received concerning unsafe, unsanitary or otherwise hazardous and unlawful conditions in buildings or structures within 24 hours. This outcome will be measured by the number of complaints received and response time.	On Target	Achieved 100% of 2 complaints received responded to within 24 hours.	Achieved 100% of 3 complaints received responded to within 24 hours.

PERMIT CENTER

Fiscal Year 2021/22 Outcomes	Mid-Year FY 20/21	Actual FY 19/20	Actual FY 18/19
1. Ensure customers receive quality customer service from the Permit Center by maintaining a substantiated complaint rate of less than 1 per 1,000 permits issued.	On Target	Achieved	Achieved
2. Maintain quality customer service by responding to 98 percent of all customer service complaints within 24 hours.	On Target	Achieved	Achieved

EROSION CONTROL

Fiscal Year 2021/22 Outcomes	Mid-Year FY 20/21	Actual FY 19/20	Actual FY 18/19
1. Provide timely plan review services by reviewing 100 percent of all complete sedimentation and erosion control plans within 10 working days. Meeting this outcome will expedite the plan review and permitting process, thereby promoting Catawba County's economic development.	On Target Average review period of 3.48 days.	Achieved Average review period of 4.01 days.	Achieved 54 sets of plans reviewed, average review period of 4 days.
2. Ensure citizens receive quality customer service from Erosion Control staff by: <ul style="list-style-type: none"> a. Maintaining a substantiated complaint rate of less than 1 per 50 erosion control plans reviewed. b. Responding to 98 percent of all customer service complaints within 24 hours. 	On Target	Achieved 0 substantiated complaints received.	Achieved 0 substantiated complaints received.
3. In accordance with the Watershed Protection District Section 44-434 of the Unified Development Ordinance; the engineered stormwater controls (Best Management Practices) are required where built-upon area exceeds high		Achieved No new storm water plans received during this fiscal year.	Achieved 2 new storm water plans received.

density development limits. The Water Resources Engineer will perform plan review and issue approval notifications where applicable within the County. Provide timely plan review services by reviewing 100 percent of all stormwater controls within 10 working days, thereby promoting Catawba County's economic development.	On Target		
---	-----------	--	--

LOCAL CODE COMPLIANCE

Fiscal Year 2021/22 Outcomes	Mid-Year FY 20/21	Actual FY 19/20	Actual FY 18/19
1. Ensure citizens receive quality customer service from Local Code Compliance staff by responding to 98 percent of all customer complaints within 24 hours.	On Target	Achieved	Achieved
2. Code Compliance will open a minimum of 325 new cases for investigation.	On Target 154 cases	New Outcome Fiscal Year 2020/21	

WATER & SEWER ADMINISTRATION

DEPARTMENT DESCRIPTION

WATER AND SEWER ADMINISTRATION
1 FTEs
\$5,888,209

ADMINISTRATION

Provide a source of clean drinking water and environmentally responsible sewage disposal in the unincorporated areas of the County.

BUDGET HIGHLIGHTS

WATER & SEWER ADMINISTRATION FUND

Fund 515

	2019/20 Actual	2020/21 Current	2021/22 Requested	2021/22 Recommended	Percent Change
Revenues					
Local	\$735,152	\$0	\$0	\$0	0%
Permits & Fees	1,158,181	1,057,000	713,000	713,000	-32.5%
Interest on Investments	338,543	0	0	0	0%
From SECC Fund	0	0	64,446	64,446	
From General Fund	805,367	0	1,160,550	1,160,550	0%
Fund Balance	(935,301)	1,480,369	3,950,213	3,950,213	166.8%
Total	\$2,101,942	\$2,537,369	\$5,888,209	\$5,888,209	132.1%
Expenses					
Personal Services	\$118,864	\$122,981	\$128,891	\$128,891	4.8%
Supplies & Operations	1,429,381	1,059,041	473,017	\$473,017	-55.3%
Debt Service	1,364,540	1,355,347	1,336,088	1,336,088	-1.4%
Transfer to SECC Capital	0	0	3,950,213	3,950,213	
Enterprise Contra Accounts	(810,843)	0	0	0	0%
Total	\$2,101,942	\$2,537,369	\$5,888,209	\$5,888,209	132.1%
Employees					
Permanent	1.00	1.00	1.00	1.00	0.0%
Hourly	0.00	0.24	0.24	0.24	0.00%
Total	1.00	1.24	1.24	1.24	0.0%

The budget transfers funding to the new SECC Water and Sewer District Capital Fund to fund planned projects. Operating costs for water and sewer expenses related to the SECC area are also moved to the new enterprise fund.

PERFORMANCE MEASUREMENT

WATER & SEWER ADMINISTRATION

Fiscal Year 2020/21 Outcomes	Mid-Year FY 19/20	Actual FY 18/19	Actual FY 17/18
1. Implement the Board of Commissioner approved County Strategic Plan as it pertains to Water and Sewer Infrastructure.	On Target	On Target	Achieved
2. Meet with the Utility Investment Advisory Committee (UIAC) biannually to promote municipal partnerships in developing infrastructure and support the County's economic development.	On Target	Achieved	Achieved

WATER & SEWER CAPITAL PROJECTS

BUDGET HIGHLIGHTS

WATER & SEWER CAPITAL PROJECTS FUND

Fund 475

	2019/20 Actual	2020/21 Current	2021/22 Requested	2021/22 Recommended	Percent Change
Revenues					
1/4 Cent Sales Tax	\$0	\$0	\$0	\$0	0%
Interest on Investments	423,206	0	0	0	0%
Fund Balance	0	250,000	0	0	0%
Total	\$423,206	\$250,000	\$0	\$0	0%
Expenses					
Balls Creek Water	(\$4,147)	\$0	\$0	\$0	0%
Farmfield Acres	347,980	0	0	0	0%
Hickory/Catawba Co. WW Treatment Plant	0	250,000	0	0	0%
Highway 150 Sewer I & II	73,718	0	0	0	0%
Hope Road - Hart Square Water	407,110	0	0	0	0%
SECC Service Area Sewer Study	71,050	0	0	0	0%
Sludge Composting Project	42,414	0	0	0	0%
Transfer to General Capital Projects	0	700,000	0	0	0%
Trivium Water & Sewer Project	0	(700,000)	0	0	0%
Transfer to Water & Sewer Fund (515)	805,367	0	0	0	0%
Total	\$1,743,492	\$250,000	\$0	\$0	0%

The budget maintains the Water and Sewer Capital Fund for projects outside the SECC Water and Sewer District with no new funded projects.

SECC WATER & SEWER DISTRICT FUND

In 2016, in support of the Board of Commissioners' Strategic Plan, Utilities and Engineering undertook a comprehensive planning process focused on the Southeast Catawba County (SECC) section of Catawba County. Through the planning process, the BOC established three primary policy objectives:

1. Establish a policy framework rooted in fairness and shared risk;
2. Move the Water and Sewer Fund towards financial solvency / self-sufficiency and away from General Fund transfers; and
3. Codify a framework supporting shared participation with developers and citizens alike.

In 2020, the Board accepted the [Southeast Catawba County \(SECC\) Water and Sewer Master Plan](#). One of the financial and governance recommendations from the plan was the creation of a County Water & Sewer District, as a method to continue to better align costs with beneficiaries in the long-term. Staff worked over the course of the next year to complete the necessary steps to establish a new water and sewer district under NCGS 162A. A required public process including notices to property owners and public hearings took place between March and May 2021, with adoption of a resolution by the Board of Commissioner to establish the district on April 5, 2021 and district effective date of May 9, 2021.

The SECC Water and Sewer District Fund is an enterprise fund established to account for operating expenses of the district

BUDGET HIGHLIGHTS

SECC WATER & SEWER DISTRICT

Fund 550

	2019/20 Actual	2020/21 Current	2021/22 Requested	2021/22 Recommended	Percent Change
Revenues					
Sales Tax	\$0	\$0	\$0	\$0	N/A
Local	0	0	484,000	484,000	N/A
Permits & Fees	0	0	0	0	N/A
From General Fund	0	0	195,163	195,163	N/A
Total	\$0	\$0	\$679,163	\$679,163	N/A
Expenses					
Supplies & Operations	\$0	\$0	\$614,717	\$614,717	N/A
Transfers	0	0	64,446	64,446	N/A
Total	\$0	\$0	\$679,163	\$679,163	N/A

The budget establishes a new enterprise fund to account for operating expenditures of the SECC Water and Sewer District Fund, including a chargeback to the district for its share of Catawba County staff dedicated to water and sewer.

SECC WATER & SEWER DISTRICT CAPITAL FUND

In 2016, in support of the Board of Commissioners' Strategic Plan, Utilities and Engineering undertook a comprehensive planning process focused on the Southeast Catawba County (SECC) section of Catawba County. Through the planning process, the BOC established three primary policy objectives:

1. Establish a policy framework rooted in fairness and shared risk;
2. Move the Water and Sewer Fund towards financial solvency / self-sufficiency and away from General Fund transfers; and
3. Codify a framework supporting shared participation with developers and citizens alike.

In 2020, the Board accepted the [Southeast Catawba County \(SECC\) Water and Sewer Master Plan](#). One of the financial and governance recommendations from the plan was the creation of a County Water & Sewer District, as a method to continue to better align costs with beneficiaries in the long-term. Staff worked over the course of the next year to complete the necessary steps to establish a new water and sewer district under NCGS 162A. A required public process including notices to property owners and public hearings took place between March and May 2021, with adoption of a resolution by the Board of Commissioner to establish the district on April 5, 2021 and district effective date of May 9, 2021.

The SECC Water and Sewer District Capital Fund is an enterprise fund established to account for capital project expenses of the district.

BUDGET HIGHLIGHTS

SECC WATER & SEWER DISTRICT CAPITAL FUND

Fund 450

	2019/20 Actual	2020/21 Current	2021/22 Requested	2021/22 Recommended	Percent Change
Revenues					
Sales Tax	\$0	\$0	\$1,004,500	\$1,004,500	N/A
Transfer from General Fund	0	0	504,287	504,287	N/A
Transfer from Water & Sewer Oper (515)	0	0	3,950,213	3,950,213	N/A
Total	\$0	\$0	\$5,459,000	\$5,459,000	N/A
Expenses					
Hickory-Catawba WWTP Future Exp.	\$0	\$0	\$250,000	\$250,000	N/A
S NC 16 Water	0	0	2,500,000	2,500,000	N/A
Village Center PS Upgrade	0	0	2,709,000	2,709,000	N/A
Total	\$0	\$0	\$5,459,000	\$5,459,000	N/A

The budget establishes the SECC Water and Sewer District Capital Fund to account for capital project expenses within the boundaries of the district. The budget includes just under \$5.5 million in projects.

Funded projects are as follows:

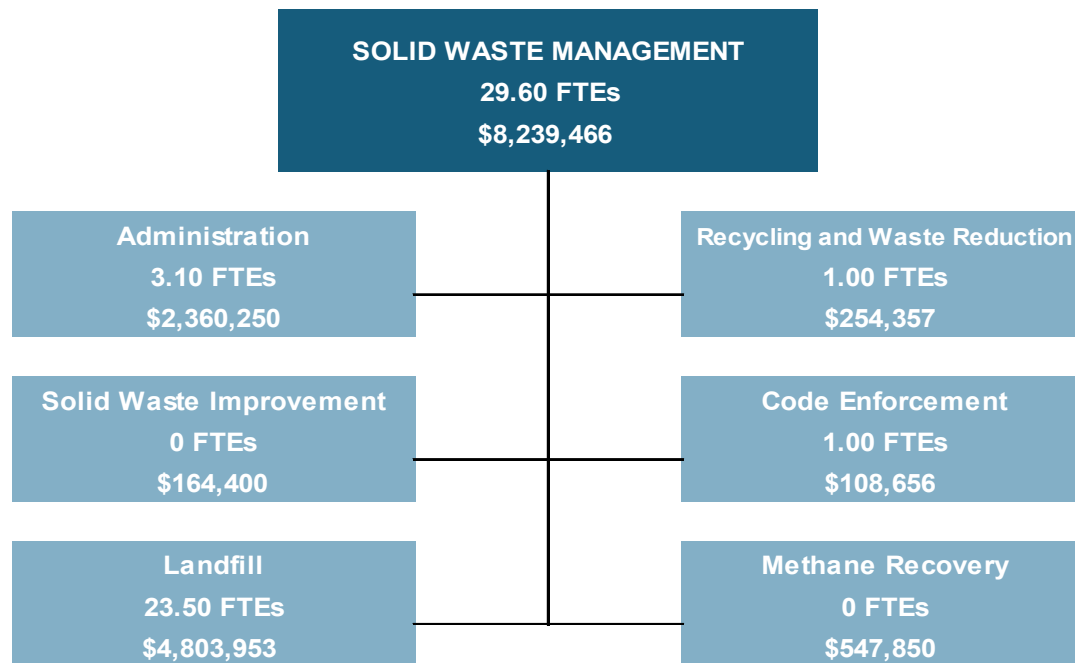
Hickory-Catawba WWTP Future Expansion - This project builds funds for future upgrades/expansion to the WWTP.

S NC Business Water - This project will complete a water loop along South NC Business 16 from Anderson Mountain Road to the intersection at Hwy 150 and improve water hydraulics and water quality.

Village Center PS Upgrade - Pump station improvements to increase capacity needs due to new development.

SOLID WASTE MANAGEMENT

DEPARTMENT DESCRIPTION



ADMINISTRATION

The Solid Waste Management program will provide solid waste collection, disposal and processing, recycling and waste reduction services, secure long-range Landfill capacity, ensure environmentally friendly waste disposal solutions, maintain the financial integrity of the Solid Waste Enterprise Fund, and promote the continued development of the EcoComplex and Resource Recovery Facility.

BUDGET HIGHLIGHTS

SOLID WASTE MANAGEMENT

Fund 525

	2019/20 Actual	2020/21 Current	2021/22 Requested	2021/22 Recommended	Percent Change
Revenues					
Taxes	\$369,136	\$342,000	\$345,000	\$345,000	0.9%
State	74,371	30,500	52,000	52,000	70.5%
Local	0	3,000	3,000	3,000	0.0%
Charges & Fees	7,448,244	7,151,561	7,673,819	7,673,819	7.3%
Miscellaneous	356,031	153,280	158,647	158,647	3.5%
Sale of Equipment	106,551	12,000	7,000	7,000	-41.7%
Total	\$8,354,333	\$7,692,341	\$8,239,466	\$8,239,466	7.1%
Expenses					
Personal Services	\$2,018,445	\$2,061,533	\$2,113,529	\$2,113,529	2.5%
Supplies & Operations	2,906,191	3,817,102	3,978,808	3,978,808	4.2%
Capital	1,261,317	465,000	495,000	495,000	6.5%
Contingency	0	248,706	452,129	452,129	81.8%
Enterprise Contra Accounts	(4,881,379)	0	100,000	100,000	0%
To Solid Waste Capital Fund	3,766,257	1,100,000	1,100,000	1,100,000	0.0%
Total	\$5,070,831	\$7,692,341	\$8,239,466	\$8,239,466	7.1%
Expenses by Division					
Administration	\$4,417,581	\$2,101,308	\$2,360,250	\$2,360,250	12.3%
Recycling and Waste Reduction	239,186	254,159	254,357	254,357	0.1%
Solid Waste Improvement	(2,823,392)	144,400	164,400	164,400	13.9%
Code Enforcement	75,426	104,705	108,656	108,656	3.8%
Landfill	2,808,299	4,539,669	4,803,953	4,803,953	5.8%
Convenience Centers	3,214	0	0	0	0%
Methane Recovery	350,517	548,100	547,850	547,850	0.0%
Total	\$5,070,831	\$7,692,341	\$8,239,466	\$8,239,466	7.1%
Employees					
Permanent	28.60	29.60	29.60	29.60	0.0%
Hourly	0.00	0.32	0.32	0.32	0.0%
Total	28.60	29.92	29.92	29.92	0.0%

The budget increase is due to increased capital equipment expenses, an increase in state required reserves to cover future closure / post closure costs, and planned compensation.

PERFORMANCE MEASUREMENT

SOLID WASTE MANAGEMENT

Fiscal Year 2021/22 Outcomes	Mid-Year FY 20/21	Actual FY 19/20	Actual FY 18/19
1. To provide a safe, environmentally friendly means of disposing hazardous waste, Solid Waste will promote and offer Household Hazardous Waste (HHW) events in Hickory and in Newton, as well as electronics and paint recycling year-round at the EcoComplex and Resource Recovery Facility. Success will be measured by diverting at least 200,000 pounds of electronics and household hazardous waste from the Landfill.	On Target 115200 lbs. diverted	Achieved 449,192 lbs. diverted	Achieved 464,683 lbs. diverted
2. Promote a beautiful and litter-free environment and community, by fostering the County's affiliation to Keep America Beautiful through Keep Catawba County Beautiful (KCCB).	On Target	Not Achieved 4 projects/initiatives cancelled due to COVID-19	Achieved
3. To continue the solvency of the Solid Waste Enterprise Fund, develop alternative use for landfill gas and shut down electrical generators at their end of life.	On Target	New Outcome Fiscal Year 2020/21	

SOLID WASTE CAPITAL FUND

BUDGET HIGHLIGHTS

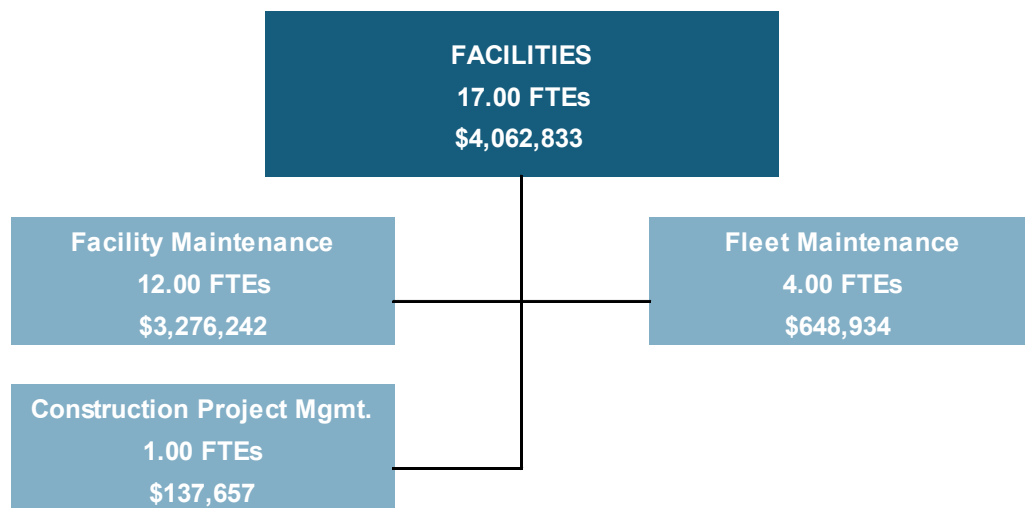
SOLID WASTE CAPITAL

Fund 485

	2019/20 Actual	2020/21 Current	2021/22 Requested	2021/22 Recommended	Percent Change
Revenues					
Interest on Investments	\$157,941	\$0	\$0	\$0	0%
Fund Balance Appropriated	0	100,000	0	0	0%
From Solid Waste Management Fund	3,766,257	1,100,000	1,100,000	1,100,000	0.0%
Total	\$3,924,198	\$1,200,000	\$1,100,000	\$1,100,000	-8.3%
Expenses					
Bethany Church Rd. Landfill Cap Improvements	\$66,299	\$0	\$0	\$0	0%
Closure	0	1,000,000	1,000,000	1,000,000	0.0%
LFG Gas Collection Improvements	9,700	100,000	0	0	0%
Methane Gas Perimeter Infrastructure	0	100,000	0	0	0%
Wetlands Mitigation	1,770,534	0	0	0	0%
Scale House Renovation	0	0	0	0	0%
Subtitle D Cell Construction	3,469,057	0	100,000	100,000	0%
Total	\$5,315,590	\$1,200,000	\$1,100,000	\$1,100,000	-8.3%

The budget includes \$1,000,000 in a landfill closure project towards anticipated closure expenses. Additionally, \$100,000 is budgeted for future cell expansion.

FACILITIES



DEPARTMENT DESCRIPTION

FLEET MAINTENANCE

Maintain all Catawba County owned/contracted vehicles to the highest quality, efficiency, and cost effectiveness to maximize their useful life.

FACILITY MAINTENANCE

To maintain all of Catawba County facilities and grounds in an efficient and prompt manner in order to maximize their useful life and to provide a productive environment for employees and the public.

CONSTRUCTION MANAGEMENT

Oversees the planning, design, and construction of a project, from its beginning to its end. The main purpose is to control a project's time, cost and quality.

BUDGET HIGHLIGHTS

FACILITIES

Organizations: 440010 - 440158

	2019/20 Actual	2020/21 Current	2021/22 Requested	2021/22 Recommended	Percent Change
Revenues					
1/4 Cent Sales Tax	\$121,623	\$130,089	\$129,701	\$129,701	-0.3%
Local	73,659	73,202	73,821	73,821	0.8%
Charges & Fees	1,436	3,000	2,500	2,500	-16.7%
Miscellaneous	4,090	30,750	750	750	-97.6%
General Fund	3,267,322	3,703,018	3,886,061	3,856,061	4.1%
Total	\$3,468,130	\$3,940,059	\$4,092,833	\$4,062,833	3.1%
Expenses					
Personal Services	\$1,133,816	\$1,182,313	\$1,246,850	\$1,246,850	5.5%
Supplies & Operations	2,334,314	2,712,746	2,770,983	2,770,983	2.1%
Capital	0	45,000	75,000	45,000	0.0%
Total	\$3,468,130	\$3,940,059	\$4,092,833	\$4,062,833	3.1%
Expenses by Division					
Fleet Maintenance	\$565,197	\$593,040	\$678,934	\$648,934	9.4%
General Maintenance	854,724	889,092	929,567	929,567	4.6%
County Buildings	1,922,296	2,328,438	2,346,675	2,346,675	0.8%
Construction Project Management	125,913	129,489	137,657	137,657	6.3%
Total	\$3,468,130	\$3,940,059	\$4,092,833	\$4,062,833	3.1%
Employees					
Permanent	17.00	17.00	17.00	17.00	0.0%
Hourly	0.00	0.40	0.40	0.40	0.0%
Total	17.00	17.40	17.40	17.40	0.0%

The budget includes a decrease in miscellaneous revenue due to insurance settlements deposited in the Self Insurance Fund instead of the General Fund. The budget also includes increases related to utility and maintenance expense, repair and maintenance for the new jail outside warranty, janitorial services, the replacement of a Maintenance truck, and an increase in vehicle insurance deductibles.

PERFORMANCE MEASUREMENT

FLEET MAINTENANCE

Fiscal Year 2021/22 Outcomes	Mid-Year FY 20/21	Actual FY 19/20	Actual FY 18/19
<p>1. Provide the proper care and maintenance of vehicles by:</p> <p>a. Scheduling and completing 98 percent of all preventive maintenance services within two working days of the scheduled service, as evidenced by work orders.</p> <p>b. Scheduling, diagnosing, and affecting repairs on 97 percent of all County vehicles within three working days, as evidenced by work orders.</p>	<p>On Target</p> <p>a. 99%</p> <p>b. 99%</p>	Achieved	Achieved
<p>2. Provide roadside emergency service to County owned vehicles during normal working hours (8:00 a.m. – 5:00 p.m., Monday – Friday), by:</p> <p>a. Responding to and repairing or recovering 99 percent of in-County roadside emergencies within two hours of notification, if parts are available and contracted towing service is responsive, as evidenced by work orders.</p> <p>b. Responding to and repairing or recovering 99 percent of out-of-County roadside emergencies within 12 hours of notification, if parts are available and contracted towing service is responsive, as evidenced by work orders.</p>	<p>On Target</p> <p>a. 99.9%</p> <p>b. 99.9%</p>	Achieved	Achieved
<p>3. Provide 24 hours, 365 days a year, on call roadside emergency service to County-owned vehicles after normal working hours, by:</p> <p>a. Responding to and repairing or recovering 98 percent of in-County roadside emergencies within two hours of notification, as evidenced by work orders.</p> <p>b. Responding to and repairing or recovering 98 percent of out-of-County roadside emergencies within 12 hours of notification, as evidenced by work orders</p>	<p>On Target</p> <p>a. 100%</p> <p>b. 100%</p>	Achieved	Achieved
<p>4. Provide adequate tire, parts, and fuel inventories by:</p> <p>a. Maintaining and monitoring, 99 percent of the time, tire inventory to provide tires for the repair or replacement as needed within two hours of the scheduled service, by</p>	<p>On Target</p> <p>a. 100%</p> <p>b. 100%</p> <p>c. 99%</p>	Achieved	Achieved

spot checking inventory monthly. b. Maintaining and monitoring, 100 percent of the time, fuel inventory to assure fuel is available for all County owned/contracted vehicles, seven days a week, 365 days a year, as evidenced by departmental surveys. c. Maintaining and monitoring, 98 percent of the time, parts inventory to assure that necessary parts are available for the repair and maintenance of County owned/contracted vehicles, by spot checking inventory monthly.			
5. Advise and assist, when requested, with vehicle replacement schedules and specification documentation for new vehicle procurement by responding to 100 percent of all departments requests and completing written specifications of new vehicles within 10 working days, as evidenced by departmental surveys.	On Target	Achieved	Achieved
6. Assist all departments with vehicle and driver management by advising, 100 percent of the time, each department of vehicle neglect or abuse.	On Target	Achieved	Achieved
7. Meet baseline expectation of 1,225 hours per employee for productive "wrench time".	On Target	Achieved	Achieved

FACILITY MAINTENANCE

Fiscal Year 2021/22 Outcomes	Mid-Year FY 20/21	Actual FY 19/20	Actual FY 18/19
1. Ninety-seven percent of emergency situations will be responded to within one hour after notification, as evidenced by work orders, emergency work orders, emergency HVAC requests, emergency electrical problems, and emergency plumbing problems.	On Target	Achieved	Achieved
2. Ninety-five percent of all telephone, electrical, and plumbing problems will be repaired within three working days of notification, as evidenced by work orders.	On Target	Achieved	Achieved
3. Ninety-eight percent of all routine maintenance and repairs will be completed within five working days, as evidenced by completed work orders.	On Target	Achieved	Achieved
4. Within 12 working days of notification, ninety-eight percent of all road sign damage will be repaired and new road signs will be installed.	On Target	Achieved	Achieved

OTHER ECONOMIC & PHYSICAL DEVELOPMENT

This organization includes funding for outside agencies tied to economic development efforts, incentive payments to companies with economic development agreements and some general County expenses that are not attributable to a specific department.

BUDGET HIGHLIGHTS

OTHER ECONOMIC & PHYSICAL DEVELOPMENT

Organization: 420050

	2019/20 Actual	2020/21 Current	2021/22 Requested	2021/22 Recommended	Percent Change
Revenues					
1/4 Cent Sales Tax	\$319,923	\$314,419	\$0	\$0	0%
Local	283,939	237,193	0	0	0%
Contra Account	(278,867)	0	0	0	0%
General Fund	7,030,693	7,461,379	7,284,063	7,284,063	-2.4%
Total	\$7,355,688	\$8,012,991	\$7,284,063	\$7,284,063	-9.1%
Expenses					
Carolina Land & Lakes	\$0	\$0	\$10,000	\$10,000	100%
Chamber of Commerce - Edison Project	5,000	0	0	0	
Chamber of Commerce - Entrepreneur Support	0	7,500	7,500	7,500	0.0%
Chamber of Commerce - Visitor Information Center	4,000	4,000	5,500	5,500	37.5%
Chamber of Commerce - HKY4Vets	5,000	6,000	6,000	6,000	0.0%
Convention & Visitors Bureau	20,000	25,000	20,000	20,000	-20.0%
Economic Development Commission	327,084	340,082	350,246	350,246	3.0%
EDC - NC Data Campus	551,612	551,620	0	0	0%
EDC - Apple	4,834,822	4,970,149	5,087,444	5,087,444	2.4%
EDC - Axjo AB	10,169	26,019	31,913	31,913	22.7%
EDC - Bed, Bath & Beyond	45,035	48,963	48,963	48,963	0.0%
EDC - Corning	448,291	584,775	547,688	547,688	-6.3%
EDC - DAE Systems	0	24,579	27,950	27,950	13.7%
EDC - Design Foundry	0	4,192	6,276	6,276	49.7%
EDC - GKN Driveline	744,797	942,912	671,371	671,371	-28.8%
EDC - GKN Sinter Metals	0	48,217	0	0	0%
EDC - People's Bank	5,612	10,063	10,063	10,063	0.0%
EDC - Prysmian Cables & Systems USA	132,572	211,255	268,755	268,755	27.2%
EDC - Room & Board, Inc.	33,712	37,001	37,001	37,001	0.0%
EDC - Star Snax	0	16,675	16,675	16,675	0.0%
EDC - Substance Incorporated	0	7,887	7,887	7,887	0.0%
EDC - Sutter Street William Sonoma	42,000	0	0	0	0%
Economic Development Marketing	35,273	55,000	0	0	0%
NC Wildlife Commission - Beaver Mgmt.	4,000	6,000	6,000	6,000	0.0%
TDA - City of Hickory	31,122	0	0	0	0%
WPCOG - Carolinas Innovation Group	2,678	2,625	2,680	2,680	2.1%
WPCOG - Dues	59,824	68,953	70,221	70,221	1.8%
WPCOG - Growth Estimation Model	0	0	29,900	29,900	0%
WPCOG - Sister Cities	0	0	500	500	0%
WPCOG - Water Resource Committee	13,085	13,524	13,530	13,530	0.0%
Total	\$7,355,688	\$8,012,991	\$7,284,063	\$7,284,063	-9.1%

Incentive contracts negotiated to encourage business investment to grow the tax base, create new jobs, and result in net revenue above the cost of the incentives that helps support County services are budgeted.

Catawba County continues to provide the EDC with 51.5 percent of its overall funding, with the remaining 48.5 percent coming from municipalities. Funding by cities is based on population, total tax valuation, and business personal property valuation.

Funding is maintained for Carolina Land & Lakes, as \$10,000 was approved for Fiscal Year 2020/21.

The County's partnership with the Chamber of Commerce in funding the Visitor Information Center and providing Leadership Catawba Sponsorship increased. Funding is maintained for entrepreneur support and the HKY for Vets program through the Chamber of Commerce.

Funding for the Convention & Visitors Bureau (CVB) is reduced to Fiscal Year 2019/20 levels as additional funds were budgeted in Fiscal Year 2020/21 to host the 2021 Visit NC 365 Conference. County funds are used to assist with advertising, marketing, and staffing the sales department of the Hickory Metro Convention Center as well as to operate the Regional Visitors Center.

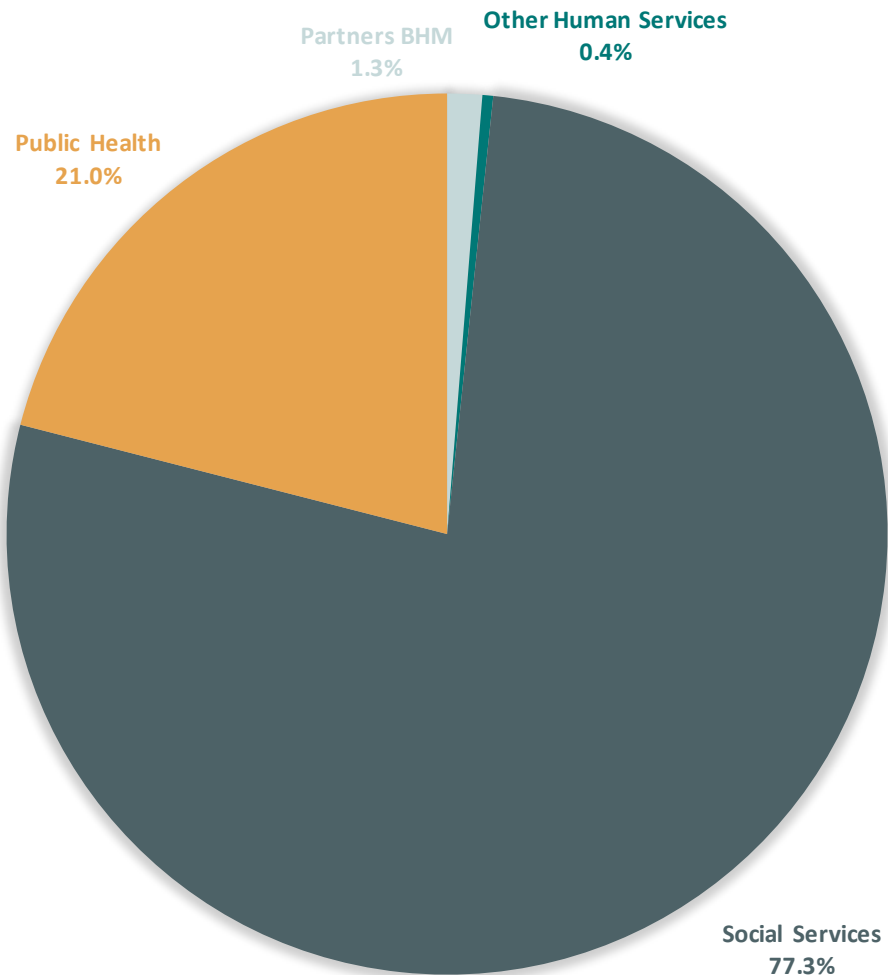
Funding for the Beaver Management program is maintained. The program helps landowners in dealing with beavers, which can be very destructive. Services are available to DOT in all 100 counties and are available to landowners, local governments, soil and water conservation districts, and others in the 42 counties that pay at least the base level participation fee of \$6,000.

Funding for the Western Piedmont Council of Governments increased due to growth estimation modeling services being provided in Fiscal Year 2021/22 and a planned increase in annual dues.

HUMAN SERVICES

The Human Services' budget of \$50,793,233 is 17.5 percent of total expenditures for this fiscal year. A significant portion of the Human Services' budget is funded by State and Federal sources. Social Services' expenditures of \$39,272,530 support human needs, and Public Health is projected to expend \$10,670,703 for delivery and assurance of public health services. Other Human Resources include the Medical Examiner and is funded at \$200,000 this fiscal year. \$650,000 is for Partners Behavioral Health Care contracted services and pass-through funding.

The dependence of these services on Federal and State grants makes the budget process very difficult. Therefore, the County has a conservative approach to anticipated revenues and a realistic approach to service levels which cushion the impact of Federal and State reductions in funding and service levels.



PARTNERS HEALTH MANAGEMENT

As a result of State mandated Mental Health Reform, mental health ceased being a County-provided service in Fiscal Year 2008/09. The responsibility for managing and ensuring the delivery of needed services was shifted to Managed Care Organizations (MCOs) statewide. Catawba County is part of a 12-county MCO that includes Catawba, Burke, Cleveland, Gaston, Iredell, Lincoln, Rutherford, Surry, Yadkin, Stanly, Union, and Cabarrus Counties called Partners Health Management (Partners HM). Counties continue to be responsible for providing funds towards critical community mental health services not supported by State or Federal funds.

BUDGET HIGHLIGHTS

PARTNERS HEALTH MANAGEMENT

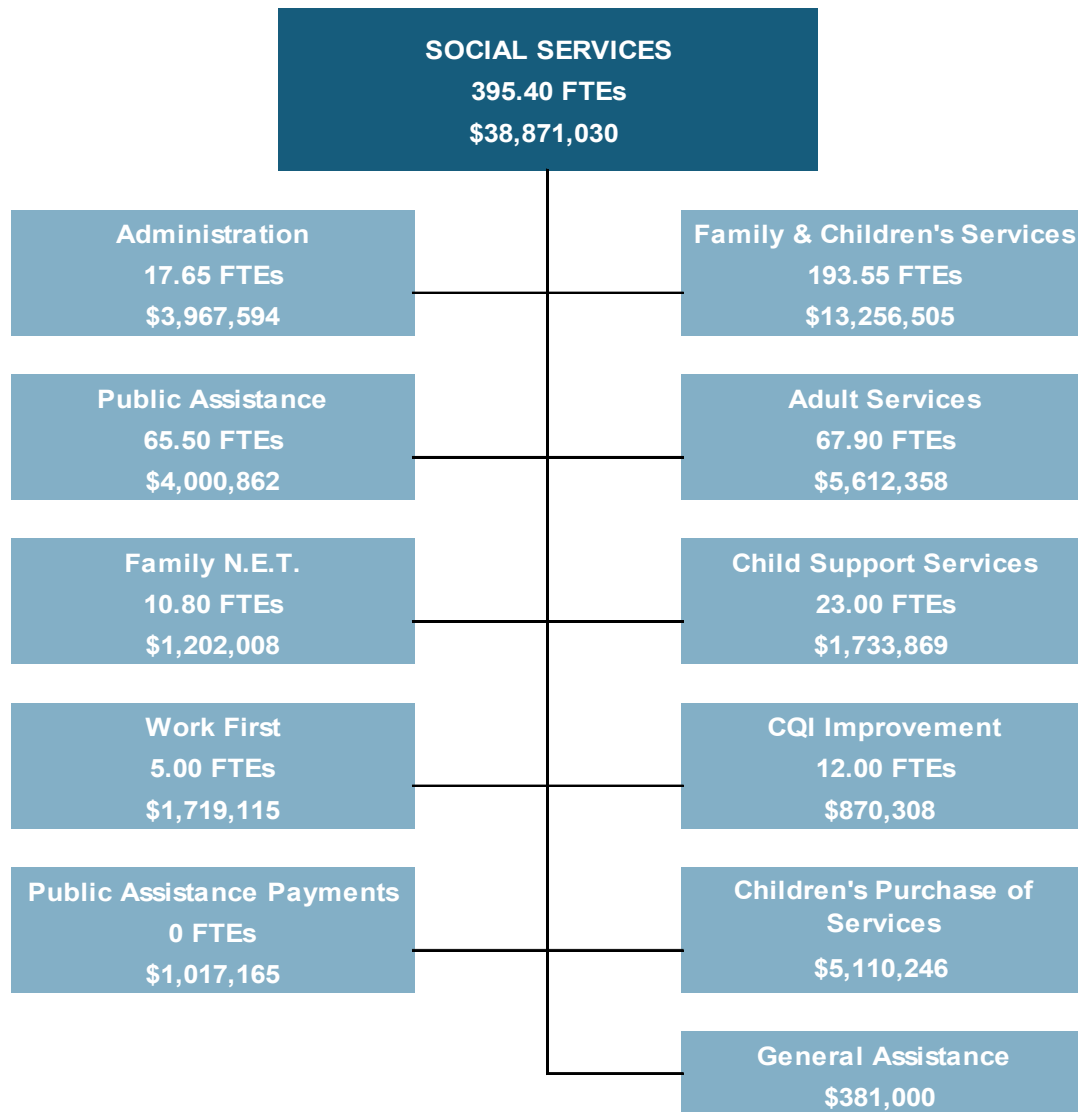
Organization: 530900

	2019/20 Actual	2020/21 Current	2021/22 Requested	2021/22 Recommended	Percent Change
Revenues					
ABC 5 Cents Per Bottle	\$74,039	\$55,500	\$55,500	\$55,500	0.0%
ABC Profits	108,896	70,000	70,000	70,000	0.0%
General Fund	479,250	524,500	524,500	524,500	0.0%
Total	\$662,185	\$650,000	\$650,000	\$650,000	0.0%
Expenses					
Mental Health Services	\$525,000	\$525,000	\$525,000	\$525,000	0.0%
Mental Health ABC Board Contract	137,185	125,000	125,000	125,000	0.0%
Total	\$662,185	\$650,000	\$650,000	\$650,000	0.0%

The budget maintains funding to Partners HM as the County continues to work with Partners HM and other community partners to assess local physical and behavioral health needs and explore improvements. This funding includes \$125,000 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.

SOCIAL SERVICES

DEPARTMENT DESCRIPTION



ADMINISTRATION

Enhance services provided by the Agency through a commitment of effective and efficient business practices that supports the best possible experience for the customer.

FAMILY & CHILDREN'S SERVICES

Child Protective Services

To ensure that vulnerable children in Catawba County experience safe, permanent, and nurturing families

Prevention

To promote self-sufficiency and enhance family relationships through education, advocacy, and support.

Permanency Planning

Ensure that vulnerable children in Catawba County experience safe, permanent, and nurturing families.

Child Wellbeing/Post Care

Ensure that vulnerable children in Catawba County experience safe, permanent, and nurturing families.

Family Builders

To ensure safe and nurturing families for children where their well-being needs are met and permanency is achieved.

Residential Services

To provide services that allow vulnerable children and adults to remain safely in their home whenever possible.

WORK FIRST

To enable Work First customers to become and remain self-sufficient by linking them with resources and skills, and to allow them to take responsibility for themselves and their families.

ADULT SERVICES

Adult Protective Services

Empower vulnerable and disabled adults to live independently and free from abuse, neglect and exploitation.

Long Term Care

To assist senior and disabled citizens in living in their own homes as long as possible and/or with admission and adjustment to a nursing or assisted living facility providing the appropriate level and quality of services.

Senior Nutrition/In Home Services

Improve the quality of life for seniors by providing them the choice to remain at home through the provision of nutritious meals, education, socialization, wellness activities, and community volunteer support.

Adult Medicaid

To assist aged, disabled, and blind individuals with access to and cost of medical care by timely and accurately determining Medicaid/Special Assistance eligibility.

Medicaid Transportation

Prevent transportation from being a barrier for Medicaid eligible Catawba County citizens accessing medical services.

FAMILY SUPPORT**Child Support**

To ensure that Non-Custodial parents acknowledge and provide support for their children.

Food Assistance

To efficiently provide food assistance to eligible families and connect them to other available resources.

Day Care

Support the independence and basic needs of Catawba County families by ensuring access to safe, quality, affordable child care, allowing responsible adults to secure and maintain employment.

Back Pack

To provide weekend nourishment to students in Catawba County who are hungry on the weekends. The Program provides each child with dinners, lunches, breakfasts, and snacks each weekend throughout the school year.

FAMILY N.E.T (NURTURING, EDUCATION, & TREATMENT)

To provide a comprehensive network of nurturing, educational and treatment services to enhance the emotional, behavioral and interpersonal functioning of children, youth and their families in Catawba County.

Administrative Office Support

To provide medical and clinical oversight of the services provided by Family NET and ensure the highest quality of care as well as conformance to all applicable standards.

Outpatient Services

Children and families in Catawba County will achieve emotional, behavioral, and interpersonal well-being.

Early Childhood Support Team

Provides support services to children ages birth to five, their families, and childcare providers so that children can be ready to enter kindergarten.

BUDGET HIGHLIGHTS

SOCIAL SERVICES

Reinventing Department

Organizations: 560100 - 561000

	2019/20 Actual	2020/21 Current	2021/22 Requested	2021/22 Recommended	Percent Change
Revenues					
Federal	\$13,547,922	\$14,184,785	\$14,182,525	\$14,182,525	0.0%
State	2,218,182	2,232,467	2,404,621	2,404,621	7.7%
Federal & State	4,374,214	4,683,692	4,839,637	4,839,637	3.3%
Local	1,538,477	1,772,813	1,522,984	1,522,984	-14.1%
Charges & Fees	95,964	110,600	108,100	108,100	-2.3%
Miscellaneous	256,162	359,000	357,230	357,230	-0.5%
Special Contingency	0	1,200,000	1,200,000	1,200,000	0.0%
General Fund	11,500,564	13,382,969	14,255,933	14,255,933	6.5%
Total	\$33,531,485	\$37,926,326	\$38,871,030	\$38,871,030	2.5%
Expenses					
Personal Services	\$23,904,424	\$25,322,587	\$26,095,506	\$26,095,506	3.1%
Supplies & Operations	9,525,308	11,373,739	11,520,524	11,520,524	1.3%
Capital	101,752	30,000	55,000	55,000	83.3%
Special Contingency	0	1,200,000	1,200,000	1,200,000	0.0%
Total	\$33,531,484	\$37,926,326	\$38,871,030	\$38,871,030	2.5%
Expenses by Division					
Administration	\$2,191,620	\$3,818,326	\$3,967,594	\$3,967,594	3.9%
CQI-Quality Team	766,020	822,520	870,308	870,308	5.8%
Family & Childrens Services	11,779,977	12,399,432	13,256,505	13,256,505	6.9%
Family Net	1,158,791	1,300,878	1,202,008	1,202,008	-7.6%
Work First	1,346,164	1,704,496	1,719,115	1,719,115	0.9%
Group Homes	661,065	500,320	0	0	-100.0%
Adult Services	5,022,964	5,384,576	5,612,358	5,612,358	4.2%
Public Assistance	3,517,373	3,848,923	4,000,862	4,000,862	3.9%
Child Support	1,594,702	1,623,444	1,733,869	1,733,869	6.8%
General Assistance	194,472	396,000	381,000	381,000	-3.8%
Public Assistance Payments	813,086	1,191,726	1,017,165	1,017,165	-14.6%
Children's Purchase of Service	4,485,250	4,935,685	5,110,246	5,110,246	3.5%
Total	\$33,531,484	\$37,926,326	\$38,871,030	\$38,871,030	2.5%
Employees					
Permanent	400.90	400.90	395.40	395.40	-1.4%
Hourly	8.51	5.29	5.29	5.29	0.0%
Total	409.41	406.19	400.69	400.69	-1.4%

Outcome Achievements				
Fiscal Year	Total Outcomes	Achieved	Not Achieved	Success Rate
2019/20	53	51	2	96%
2018/19	41	38	2	93%
2017/18	49	49	0	100%
2016/17	57	56	1	98%

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

PERFORMANCE MEASUREMENT

ADMINISTRATION

Fiscal Year 2021/22 Outcomes	Mid-Year FY 20/21	Actual FY 19/20	Actual FY 18/19
1. \$100,000 or more in financial or time saving will be identified through the utilization of technology advancements, improved work procedures and cost saving initiatives. (Business Office)	On Target \$66,059	Achieved \$130,924 of financial or time savings.	Achieved \$143,164 of financial or time savings.
2. 93% (27 of 30) of all quarterly clinical accreditation self-audits will pass all required program components.	On Target 100%	Achieved 100%	Achieved
3. 50% (280/400) of Social Services staff will participate in a Diversity Awareness event.	On Target 23%	Achieved 66%	Achieved 75%
4. 80% of children for whom an abuse, neglect or dependency petition is filed, both parents will be made aware of the process (served) within six months of filing the petition. (Legal)	Not On Target 89%	Achieved 93%	Achieved 92%

FAMILY AND CHILDREN'S SERVICES

Fiscal Year 2021/22 Outcomes	Mid-Year FY 20/21	Actual FY 19/20	Actual FY 18/19
Child Protective Services			
1. 90% of all Child Protective Services history requests received from other states/counties will be fully completed within five business days of the request.	New Outcome Fiscal Year 2021/22		
2. The County will initiate 83% of all screened in reports within required timeframes. (MOU)	On Target 82%	Achieved 85%	New outcome in Fiscal Year 2019/20
3. 95% of all In-Home cases that are open for 150 days or more will have had a formal staffing prior to day 150 to discuss case trajectory to prevent cases from being open for 180 days or more without a petition being filed.	New Outcome Fiscal Year 2021/22		
4. For all children who were victims of maltreatment during a 12-month period, no more than 11.1% received a subsequent finding of maltreatment. (MOU)	New Outcome Fiscal Year 2021/22		
Prevention			
5. 95% (180 of 200) of students seen by ACE school social workers for specific needs will have needs satisfactorily met within 15 school days of referral date, as determined by referral date and progress note. (ACE)	On Target 100%	Achieved 100%	Achieved 100%
Permanency Planning			

6. 93% (37 of 40) of youth ages 16-18 will participate in developing and completing their transitional living plans toward independence. (Foster Care)	On Target 98%	Achieved 100%	Achieved 100%
7. The County will ensure that 95% (3,900 of 4,200 visits) of all foster youth have face-to-face visits by the social worker each month. (MOU)	On Target 98%	Achieved 99%	Achieved 99%
8. 98% (140 of 147) of school age children in foster care will participate in at least one developmentally appropriate social/athletic/cultural/employment/spiritual activity. (Foster Care)	On Target 99%	Achieved 99%	Achieved 99%
9. Visitation Team members will average 25 hours of court-ordered visitation each per week and other work that reduces the 13.5 average weekly hours spent per Foster Care Social Worker.	New Outcome Fiscal Year 2021/22		
Family Builders			
10. 90% (50 of 55) of children who have been in foster care for less than 12 months and who are placed with Catawba County Approved and Supported Resource Families will experience two or fewer placements. (Family Builders)	On Target 95%	Achieved 100%	Achieved 100%
11. 90% (53 of 59) of children adopted from foster care in Catawba County will have a finalized adoption decree within 120 days of the adoptive family's attorney filing the adoption petition, which is 60 days fewer than the State allows. (Family Builders)	Not On Target 82%	Achieved 96%	Achieved 91%
12. The County will ensure that of children who enter foster care in a 12-month period who are discharged within 12 months to reunification, kinship care, or guardianship, no more than 8.3% re-enter foster care within 12 months of discharge. (MOU)	New Outcome Fiscal Year 2021/22		
13. Increase the number of children exiting foster care for reunification from 20% to 25% by the end of FY-22.	On Target 24% reunification	New Outcome Fiscal Year 2020/21	
14. License 5 new kinship families during FY 2021-2022.	New Outcome Fiscal Year 2021/22		
15. License 8 new foster (non-kinship, non-adoptive) families during FY 2021-2022.	New Outcome Fiscal Year 2021/22		

WORK FIRST

Fiscal Year 2021/22 Outcomes	Mid-Year FY 20/21	Actual FY 19/20	Actual FY 18/19
1. 98% (196 of 200) of all caretakers receiving Work First will participate in ensuring all educational and health needs of the child(ren) are being met.	On Target 100%	Achieved 99%	Achieved 99%

2. 97% (147 of 152) of audited cases will have service collaboration efforts with other components of service in the agency when a case is known to be shared.	On Target 100%	Achieved 100%	Achieved 100%
3. The County will process 95% of Work First applications within 45 days of receipt. (MOU)	On Target 100%	Achieved 99%	New outcome in Fiscal Year 2019/20
4. The County will process 95% of Work First recertifications no later than the last day of the current recertification period. (MOU)	On Target 98%	Achieved 99%	New outcome in Fiscal Year 2019/20

ADULT SERVICES

Fiscal Year 2021/22 Outcomes	Mid-Year FY 20/21	Actual FY 19/20	Actual FY 18/19
Adult Social Work - Long Term Care			
1. 96% (247 of 257) of adults with a disability and served by the Special Assistance In-Home and Community Alternatives Programs for Disabled Adults are able to remain in their homes. (Long Term Care)	On Target 99%	Achieved 98%	Achieved 100%
2. 94% (15 of 16) of all concerns identified by the Adult Home Specialist do not escalate to noncompliance due to technical assistance and training. (Long Term Care)	On Target 100%	Achieved 100%	Achieved 100%
Adult Social Work – APS Guardianship			
3. 93% (56 of 60) of vulnerable adults, who have a finding of abuse, neglect or exploitation, with services mobilized to remedy mistreatment, will not experience a repeat finding of mistreatment, within 6 months of a finding. (Adult Protective Services/Guardianship)	On Target 100%	Achieved 100%	Achieved 97%
4. The County will complete 95% of APS evaluations involving allegations of abuse or neglect within 30 days of the report. (MOU)	On Target 100%	Achieved 99%	New outcome in Fiscal Year 2019/20
5. The County will complete 85% of APS evaluations involving allegations of exploitations within 45 days of the report. (MOU)	On Target 100%	Achieved 100%	New outcome in Fiscal Year 2019/20
Senior Nutrition/In Home Services			
6. 112,000 nutritious meals will be served by the Senior Nutrition Program to eligible Catawba County citizens age 60 years or older. (Senior Nutrition/In-Home)	On Target 60,678	Achieved 124,463	Achieved 113,914
Child Support			

7. The County will achieve 67% of current child support paid. (MOU)	Not On Target 69%	Achieved 69%	New outcome in Fiscal Year 2019/20
8. The County will achieve 86% of child support cases that are under an order. (MOU)	On Target 53%	Achieved 100%	New outcome in Fiscal Year 2019/20
9. The County will achieve 94% of paternities established for children born out of wedlock. (MOU)	On Target 95%	Achieved 99%	New outcome in Fiscal Year 2019/20
10. The County will achieve 60% of cases that received a payment towards arrears. (MOU)	New Outcome Fiscal Year 2021/22		
11. The County will meet 94% of its annual goal of total child support collections.	New Outcome Fiscal Year 2021/22		

FAMILY SUPPORT

Fiscal Year 2021/22 Outcomes	Mid-Year FY 20/21	Actual FY 19/20	Actual FY 18/19
Food & Nutrition Services			
1. The County will process 95% of regular FNS applications within 25 days from the date of the application. (MOU)	On Target 98%	Achieved 99% processed in an average of 6.58 days	Achieved 3.42 days
2. The County will process 95% of expedited FNS applications timely (within 4 calendar days). (MOU)	On Target 98%	Achieved 99% processed in an average of 1 day	New outcome in Fiscal Year 2019/20
3. The County will ensure that 95% of FNS recertifications are processed on time, each month. (MOU)	On Target 100%	Achieved 100%	New outcome in Fiscal Year 2019/20
4. The County will process approved applications within 8 work days or less (as compared to the State/Federal goal of 25 days).	On Target 100% processed in an average of 4.5 days	New outcome in Fiscal Year 2020/21	
Program Integrity/Q&T			
5. The Program Integrity Unit will investigate known and suspected overpayment situations, causing referral for prosecution and/or collections of state, county and federal funds to reach \$95,000.	Not On Target \$47,805	Achieved \$384,799	Achieved \$413,076
6. Quality and Training staff will complete a minimum of 250 second party reviews per quarter on all Economic Services case actions to include, applications, recertifications, changes, terminations, denials, and targeted reviews.	On Target 962 second party reviews	New outcome in Fiscal Year 2020/21	
7. The County will ensure that 90% of Program Integrity claims are established within 180 days of the date of discovery.	On Target 100%	Achieved 100%	New outcome in Fiscal Year 2019/20
Family Medicaid			
8. Family Medicaid applications will be processed in an average of 19 days compared to the state's requirement to process within 45 days.	On Target 16 days	Achieved 19 days	Achieved 17 days

9. 95% (4,932 of 5,192) of all Family Medicaid applications will be processed timely (within 45 days) compared to the state's requirement to process 90% of all applications timely.	On Target 98%	Achieved 98%	Achieved 98%
Adult Medicaid			
10. 97% (557 of 575) of cases reviewed by internal quality control review will assure that families are receiving the correct benefits.	On Target 98%	Achieved 97%	Achieved 97%
11. The County will process 85% of Special Assistance for the Aged (SAA) applications within 45 calendar days of the application date. (MOU)	On Target 91%	Achieved 95%	New outcome in Fiscal Year 2019/20
12. The County will process 85% of Special Assistance for the Disabled (SAD) applications within 60 calendar days of the application date. (MOU)	On Target 97%	Achieved 94%	New outcome in Fiscal Year 2019/20
Day Care			
13. The County will process 95% of Child Care Subsidy applications within 30 calendar days of the application date.	On Target 99%	Achieved 100%	New outcome in Fiscal Year 2019/20
Energy Programs			
14. The County will process 95% of Crisis Intervention Program (CIP) applications within one (1) business day for applicants with no heat or cooling source. (MOU)	On Target 100%	Achieved 99%	New outcome in Fiscal Year 2019/20
15. The County will process 95% of all Crisis Intervention Program (CIP) applications within two (2) business days of the application date for applicants who have a heat or cooling source. (MOU)	On Target 100%	Achieved 100%	New outcome in Fiscal Year 2019/20

FAMILY N.E.T. (NURTURING, EDUCATION, AND TREATMENT)

Fiscal Year 2021/22 Outcomes	Mid-Year FY 20/21	Actual FY 19/20	Actual FY 18/19
Outpatient Services			
1. 80% (40 of 50) of children ages 3-17 who enter foster care will engage in treatment within 45 days of entering care through a comprehensive clinical assessment to provide needed interventions to address identified needs. (Clinical Services/Outpatient)	On Target 100%	Achieved 93%	Achieved 100%
2. 92% (183 of 200) of children served by clinicians will demonstrate improvement (at least a 10 point decrease) in at least one domain on the Child and Adolescent Functional Assessment Scale (CAFAS) after six months or upon	On Target 95%	Achieved 94%	Achieved 95%

completion of treatment. (Clinical Services/Outpatient)			
Early Childhood Support Team			
3. 93% (25 of 27) of children ages 2-5 years who complete services with the Clinical Specialists will demonstrate attachment, initiative and self-control as indicated by an increase in the total protective factors score as measured by the Devereux Early Childhood Assessment, 2nd Edition. (Early Childhood Support Team)	On Target 100%	Achieved 100%	Achieved 100%
4. 88% (15 of 18) child care teachers who actively participate with the Education Specialists through virtual and/or onsite consultations, trainings and resources during the year 2021-2022 will provide a "Safe Place" (physically within the setting) for children in their classroom to explore the relationship between emotional and physical safety and attain knowledge about practices that support emotional safety.			
Post Care			
5. 90% (18 of 20) of families served through Post Adoption Services will report an increase in knowledge of the implication of childhood trauma as measured by self-report retrospective scaling questionnaire. (Post Care)	Not On Target 89%	Achieved 92%	Achieved 98%
TEEN UP			
6. 80% (90 of 112) of program participants who complete Teen Up programming will report an increase in protective factors based on pre and post survey. (Prevention-TEEN UP)	On Target No data to report until year end	Achieved 99%	Achieved 90%

GRETCHEN PEED SCHOLARSHIP FUND

This scholarship was established in November 1996 by the Catawba County Board of Commissioners and Board of Social Services to honor former Commissioner Gretchen Peed. It is intended for any post-high school education program and will be available to any child who is or has been in the legal custody of Catawba County Social Services. This shall be a perpetual fund, and scholarships shall be generated from interest accrued from the donated principal. The principal shall not be accessed.

Social Services has made a concerted effort to encourage secondary education. To help insure better connectivity and opportunities for these children's education, Social Services will continue this emphasis.

BUDGET HIGHLIGHTS

GRETCHEN PEED SCHOLARSHIP FUND

Fund 260

	2019/20 Actual	2020/21 Current	2021/22 Requested	2021/22 Recommended	Percent Change
Revenues					
Donations	\$500	\$1,250	\$1,250	\$1,250	0%
Interest Earnings	1,242	250	250	250	0%
Fund Balance Applied	(1,742)	0	0	0	0%
Total	\$0	\$1,500	\$1,500	\$1,500	0%
Expenses					
Donations	\$0	\$1,500	\$1,500	\$1,500	0%
Total	\$0	\$1,500	\$1,500	\$1,500	0%

DSS REPRESENTATIVE PAYEE FUND

Social Services receives and distributes funds on behalf of some of its child and adult clients. Historically, management of these funds has been considered a fiduciary responsibility, managed through a separate bank account by Social Services and audited by the County. In June 2019, the Governmental Accounting and Standards Board (GASB) issued Statements 84 and 97 to provide detailed guidance as to what constitutes a fiduciary activity and how to report fiduciary activity that change how NC local governments have generally treated certain funds. The new GASB statements consider these funds government mandated non-exchange transactions that must be budgeted.

BUDGET HIGHLIGHTS

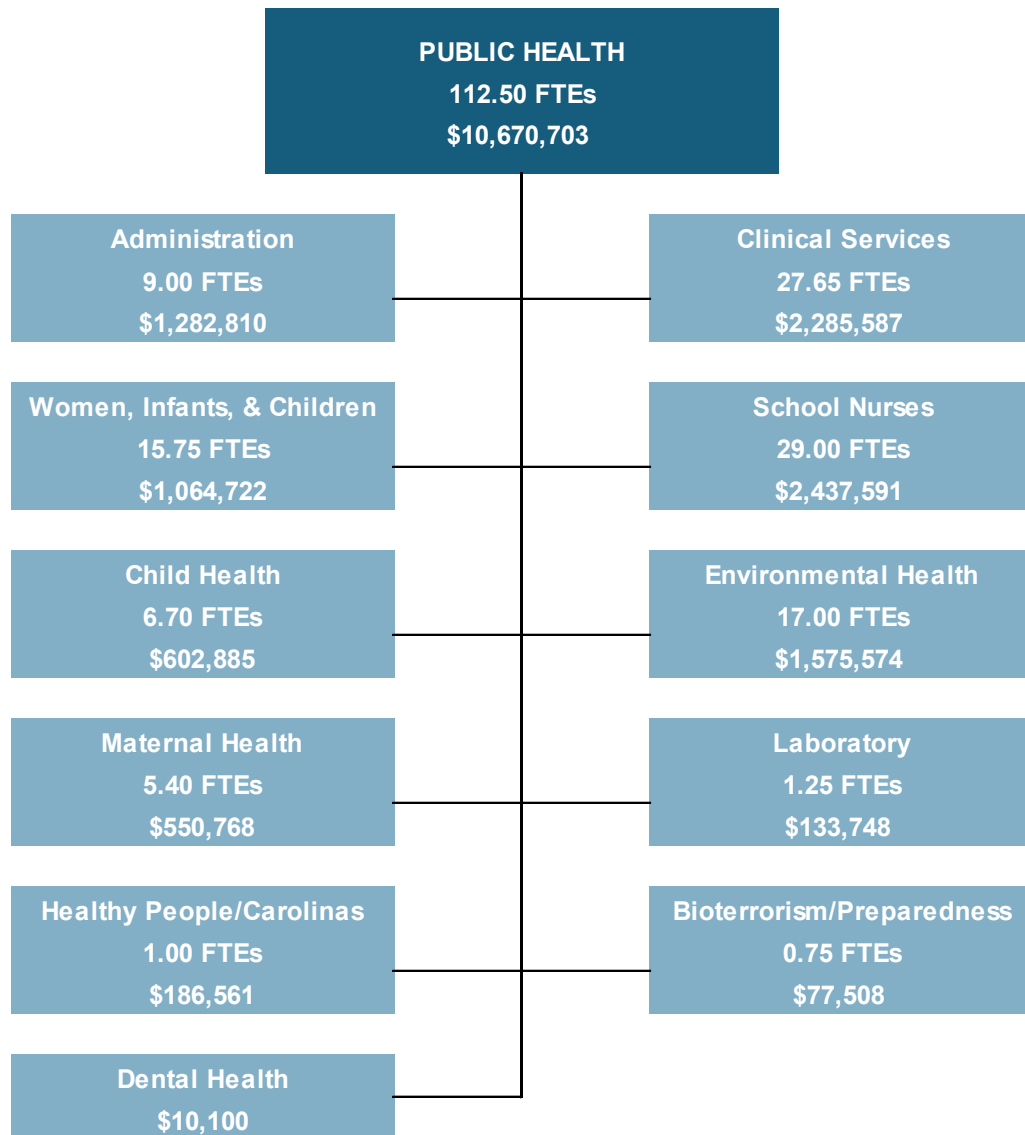
DSS REPRESENTATIVE PAYEE FUND

Fund 294

	2019/20 Actual	2020/21 Current	2021/22 Requested	2021/22 Recommended	Percent Change
Revenues					
State & Federal	\$0	\$0	\$400,000	\$400,000	N/A
Total	\$0	\$0	\$400,000	\$400,000	N/A
Expenses					
Supplies & Operations	\$0	\$0	\$400,000	\$400,000	N/A
Total	\$0	\$0	\$400,000	\$400,000	N/A

PUBLIC HEALTH

DEPARTMENT DESCRIPTION



ADMINISTRATION

To manage and administer quality, cost effective, and customer-driven public health programs and services to Catawba County residents.

ENVIRONMENTAL HEALTH

To assure a safe and healthful environment for the citizens of Catawba County with respect to permitted establishments, subsurface waste disposal, private well construction and protection, and North Carolina smoke-free laws.

MATERNAL HEALTH

Catawba County Public Health (CCPH) aspires to ensure the highest quality and most efficient prenatal services to pregnant women by assuring early access to prenatal and postpartum medical care and support services through the Obstetric Care Management (OBCM) Program that aims to maximize healthy birth outcomes. CCPH, in partnership with Catawba Valley Medical Center (CVMC), assures comprehensive prenatal care is available to all pregnant women in Catawba County.

CHILD HEALTH

Catawba County Public Health (CCPH) seeks to ensure that children ages 0-18 have access to preventive and acute health care. Routine health care promotes physical, social, and emotional growth of children through the early detection, treatment and referral of health problems, illness prevention, and anticipatory guidance.

Care Coordination for Children (CC4C)

Catawba County Public Health seeks to ensure care management services are provided for all Medicaid-eligible children birth to five years of age determined to be high-risk and qualify for services. The Care Coordination for Children (CC4C) program, in partnership with Community Care Networks, implements community based interventions for children to maximize health outcomes. Priority risk factors include children with special health care needs, having or at increased risk for chronic physical, behavioral or emotional conditions, exposed to toxic stress in early childhood including extreme poverty in conjunction with continuous family chaos, recurrent physical or emotional abuse, chronic neglect, severe enduring maternal depression, persistent parental substance abuse, repeated exposure to violence within the community or family, those in the foster care system, or those who are high cost/frequent users of services.

Early Childhood Support Team

The Early Childhood Support Team (ECST) nurse provides health promotion/health prevention to identified ECST Child Care Centers, the children enrolled, and their families as a member of a multi-agency, multi-disciplinary team, including health education for children, center staff and families, health consultation and staff development, assistance to families in locating and obtaining health resources, and identification and development of emergency action plans for children with chronic illnesses.

School Health

The School Health Program provides school site, direct health services, health education, consultation for faculty and staff, and health promotion/prevention for staff and students to promote maximum physical, social, emotional, and educational growth of children.

PREPAREDNESS & RESPONSE

Ensure Catawba County Public Health is prepared to prevent, mitigate, and/or respond to disease outbreaks and biological threats to our community.

COMMUNITY & ADULT HEALTH

Catawba County Public Health Adult Health Programs provide patients with screening exams for early detection of breast, cervical, and communicable diseases, provide methods and strategies for the prevention of unplanned pregnancy and diseases, and focus on the promotion of health and wellness through education on healthier lifestyle choices.

WOMEN, INFANTS, & CHILDREN (WIC)

Women, Infants and Children (WIC) is a supplemental healthy food program funded by the United States Department of Agriculture (USDA) for infants and children up to age five, and pregnant, postpartum and breastfeeding women.

BUDGET HIGHLIGHTS

PUBLIC HEALTH

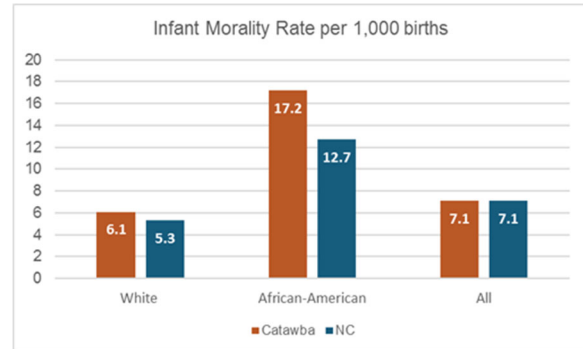
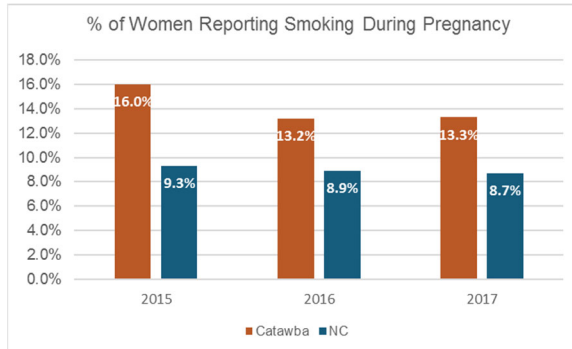
Organizations: 580050 - 580550

	2019/20 Actual	2020/21 Current	2021/22 Requested	2021/22 Recommended	Percent Change
Revenues					
Federal	\$53,653	\$42,965	\$43,465	\$464,949	982.2%
State	1,218,089	1,282,133	1,226,705	1,226,705	-4.3%
Federal & State	1,384,331	1,333,537	1,307,130	1,307,130	-2.0%
Local	908,068	824,321	843,816	843,816	2.4%
Charges & Fees	1,111,589	1,146,400	1,146,400	1,206,400	5.2%
Miscellaneous	20,844	16,720	16,720	16,720	0.0%
From Hospital Reserve	500,000	500,000	500,000	500,000	0.0%
Special Contingency	0	300,000	300,000	300,000	0.0%
Fund Balance	0	0	186,561	186,561	0%
General Fund	3,644,827	4,140,825	4,997,857	4,618,422	11.5%
Total	\$8,841,401	\$9,586,901	\$10,568,654	\$10,670,703	11.3%
Expenses					
Personal Services	\$7,286,948	\$7,858,901	\$8,700,372	\$8,869,921	12.9%
Supplies & Operations	1,554,455	1,428,000	1,568,282	1,500,782	5.1%
Special Contingency	0	300,000	300,000	300,000	0.0%
Total	\$8,841,403	\$9,586,901	\$10,568,654	\$10,670,703	11.3%
Expenses by Division					
Administration	\$912,351	\$1,249,520	\$1,350,310	\$1,282,810	2.7%
Environmental Health	1,358,964	1,428,398	1,575,574	1,575,574	10.3%
Maternal Health	536,549	555,527	550,768	550,768	-0.9%
Laboratory	115,375	130,797	133,748	133,748	2.3%
Child Health	525,626	565,737	602,885	602,885	6.6%
School Nurses	1,984,998	2,000,918	2,437,591	2,437,591	21.8%
Dental Health	9,443	10,100	10,100	10,100	0.0%
Bioterrorism/Preparedness	67,855	73,998	77,508	77,508	4.7%
OBCM Grant	54,506	80,800	80,635	80,635	-0.2%
Healthy People/Carolinas	60,831	150,909	186,561	186,561	23.6%
Health Promotion & Strategy	328,092	352,293	382,214	382,214	8.5%
Clinical Services (fmr. Nurses/FP)	1,927,529	1,971,580	2,116,038	2,285,587	15.9%
WIC	959,284	1,016,324	1,064,722	1,064,722	4.8%
Total	\$8,841,403	\$9,586,901	\$10,568,654	\$10,670,703	11.3%
Employees					
Permanent	105.50	105.50	112.50	112.50	6.6%
Hourly	1.26	5.24	5.46	5.46	4.2%
Total	106.76	110.74	117.96	117.96	6.5%

The budget includes two new School Nurses in addition to three grant-funded School Nurses added during Fiscal Year 2020/21, an Environmental Health Specialist to address increasing on-site inspection demands, an Administrative Assistant II to support Communicable Disease, Immunizations, and TB services, increased County share for Clinical Services and WIC, and miscellaneous operating increases. The new School Nurses and Administrative Assistant II positions are funded using COVID relief dollars. The Environmental Health position is funded by increased Environmental Health revenue. The budget also includes revised revenue projections for State, Federal, and other funding.

PERFORMANCE MEASUREMENT

GOAL 1 – IMPROVE THE HEALTH AND WELLBEING OF WOMEN, INFANTS, CHILDREN, AND FAMILIES



The health and wellbeing of women, infants, and families is a cornerstone to community health. Creating healthy beginnings through promoting positive pregnancies, births, and early childhood experiences provides a strong foundation for young children to grow into healthy adults.

Fiscal Year 2021/22 Outcomes	Mid-Year FY 20/21	Actual FY 19/20	Actual FY 18/19
1. 90% of children (ages 0-5) who are placed in Catawba County's custody are seen by their pediatrician within the recommended timeframes per Fostering Perspectives.	On Target 100%	Achieved 100%	Achieved 100%
2. 80% of clients served through OBCM and CC4C not already enrolled in WIC will be scheduled for WIC services.	On Target 96%	Achieved 84%	Achieved 88%
3. 90% of adult WIC participants, latent or active TB patients, and Family Planning patients that are identified as current tobacco users will be referred to the NC Quitline.	On Target 99%	Achieved 94% (previous goal of 85%)	New outcome in Fiscal Year 2019/20
4. 100% of identified violations related to the child care center's safe sleep policy will receive appropriate technical assistance by the ECST nurse."	On Target	New Outcome Fiscal Year 2020/21	

GOAL 2 – PROMOTE A CULTURE OF WELLNESS IN CATAWBA COUNTY BY SUPPORTING COMMUNITIES AND PARTNERSHIPS

2019 Community Health Assessment Health Priorities

Chronic Disease

Behavioral Health

Healthy Foods & Healthy Weight

Health is greatly impacted by where and how we live, learn, work, shop, play and pray. These factors are called social determinants of health and include economic stability, educational attainment, social and community assets, housing, transportation and food security. These factors influence over half of our health outcomes while clinical care influences 20% and health behaviors influence 30% of our health. Prioritizing chronic disease, behavioral health, and healthy foods and healthy weight, along with focus on foundational components of housing and transportation creates an inclusive and cross-cutting platform for a diverse set of stakeholders, resources and target populations with different needs, interests and perspectives.

Fiscal Year 2021/22 Outcomes	Mid-Year FY 20/21	Actual FY 19/20	Actual FY 18/19
5. 85% of Family Planning patients that are identified as having an elevated risk of becoming pre-diabetic per Family Planning Guidelines will receive appropriate referrals to a diabetes education program.	On Target 89%	Achieved 100%	New outcome in Fiscal Year 2019/20
6. 80% of schools serving 6 th -12 th grade students will receive evidence-based interventions to mitigate the impacts of alarming youth tobacco trends.	On Target Data to be available at year end	Not Achieved 55% (previous goal of 75%)	New outcome in Fiscal Year 2019/20
7. 60% of employees will demonstrate a knowledge of identified health priorities from the Community Health Assessment by the end of the year.	On Target Data to be available at year end	New Outcome Fiscal Year 2020/21	

GOAL 3 – STRENGTHEN CORE PUBLIC HEALTH FUNCTIONS TO PROTECT HEATH AND ENSURE THE SAFETY OF THE COMMUNITY

A strong infrastructure is made up of people, programs, and policies that have the capacity to prevent public health emergencies; as well as mitigate and control the impact that communicable disease outbreaks, natural disasters, and other threats can have on the wellbeing of the community. With partners, Public Health works to ensure that staff are receiving training and diligently engaging in prevention-oriented work related to vaccinations, emergency preparedness, and responding to community needs related to communicable disease.

Social vulnerability refers to the resilience of communities when confronted by natural disasters or disease outbreaks. This index scores on a scale from 0 (lowest vulnerability) to 1 (highest vulnerability) using fifteen different Census-related indicators. As of 2016, Catawba County's current social vulnerability index score is 0.6543 with a range of Census tract scores from 0.0893 to 0.972 (<https://svi.cdc.gov/map.html>).

Fiscal Year 2021/22 Outcomes	Mid-Year FY 20/21	Actual FY 19/20	Actual FY 18/19
8. 85% of reviewed onsite well and septic permits will require no revisions.	On Target 83%	Achieved 88%	New outcome in Fiscal Year 2019/20
9. To promote the prevention of communicable disease, 85% of Adult Health patients identified as having an elevated risk for exposure to hepatitis A and/or hepatitis B will be referred for appropriate vaccination.	On Target 100%	Achieved 86%	New outcome in Fiscal Year 2019/20
10. To ensure compliance with NC immunization requirements and to continue efforts to prevent pertussis and other vaccine preventable diseases in our community, 85% of eligible seventh grade students will receive a Tdap booster and Meningococcal vaccine by the first day of school.	On Target 88%	Achieved 88%	Achieved 88%
11. 75% of FLI field assessments and file reviews of routine inspections will meet the state standard of "acceptable"(>85%).	On Target 100%	New Outcome Fiscal Year 2020/21	
12. 85% of patients who begin treatment for latent TB will complete treatment within the recommended time frame.	On Target 100%	New Outcome Fiscal Year 2020/21	

OTHER HUMAN SERVICES

DEPARTMENT DESCRIPTION

Expenses associated with the Medical Examiner are housed in this section of the budget. Counties are required by statute to pay for Medical Examiner services and autopsy reports for County residents who die inside the County if the medical examiner, district attorney of the county, or any superior court judge request it. Deaths requiring an autopsy that occur outside a person's county of residence are entirely the funding responsibility of the State.

Per North Carolina General Statutes, fees for the Medical Examiner and autopsies currently are as follows:

- 130A-387 - For each investigation and prompt filing of the required report, the medical examiner shall receive a fee paid by the State. However, if the deceased is a resident of the county in which the death or fatal injury occurred, that county shall pay the fee. The fee shall be \$200.
- 130A-389 - A fee for the autopsy or other study shall be paid by the State. However, if the deceased is a resident of the county in which the death or fatal injury occurred, that county shall pay the fee. The fee shall be \$1,750.

BUDGET HIGHLIGHTS

OTHER HUMAN SERVICES

Organization: 510050

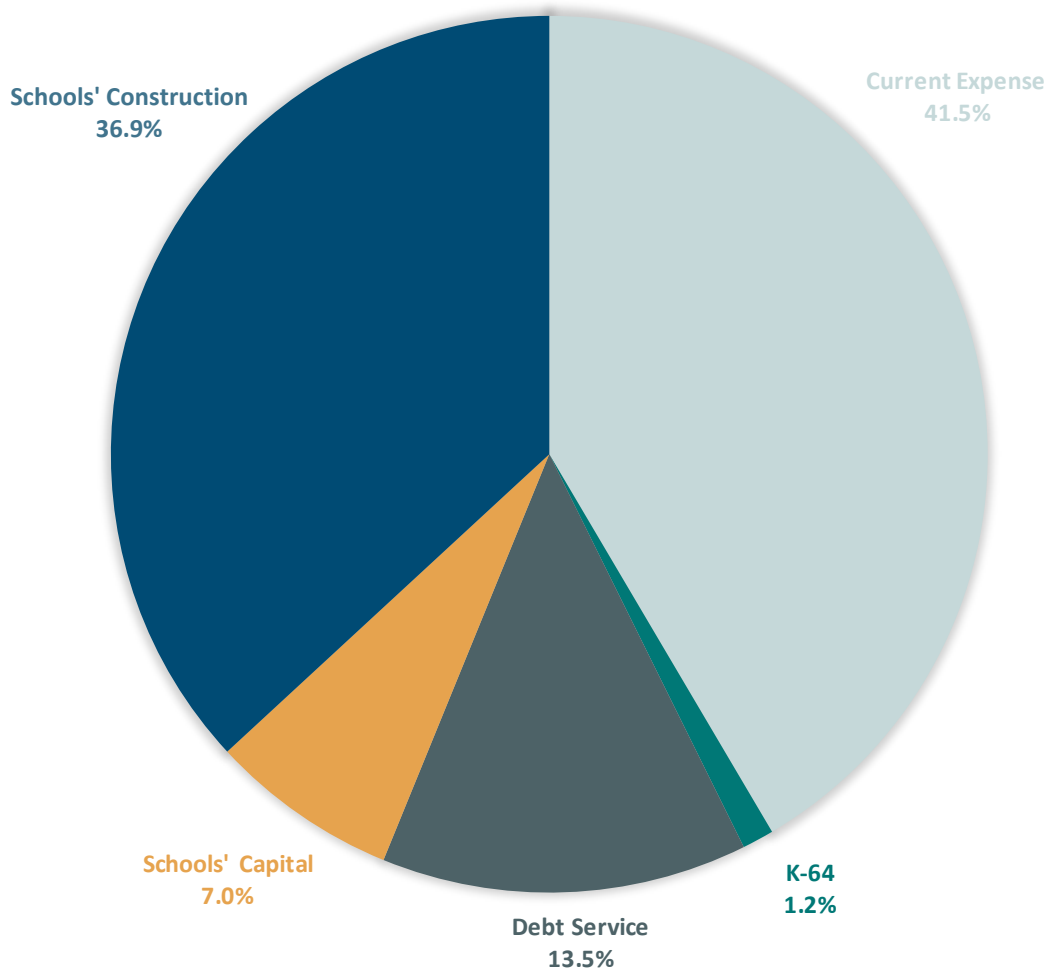
	2019/20 Actual	2020/21 Current	2021/22 Requested	2021/22 Recommended	Percent Change
Revenues					
General Fund	\$114,300	\$211,000	\$200,000	\$200,000	-5.2%
Total	\$114,300	\$211,000	\$200,000	\$200,000	-5.2%
Expenses					
Medical Examiner	\$114,300	\$211,000	\$200,000	\$200,000	-5.2%
Total	\$114,300	\$211,000	\$200,000	\$200,000	-5.2%

Reduced based on historical spending.



EDUCATION

The County has budgeted \$111,462,742 or 38.3 percent of the total budget for education expense. This includes \$45,729,774 for current expenses for the three school districts and Catawba Valley Community College (CVCC), \$1,300,000 for the K-64 Initiative, and capital and construction expenses total \$48,851,121. The Debt Service amount for education is \$15,036,015. Public education is a major responsibility of County government. Additionally, the budget includes \$545,832 in fines and forfeitures. In recent years, Catawba County has undertaken major initiatives to both support effective education and to secure accountability for the use of educational funding.



EDUCATION

Operational funding for public schools is the responsibility of the State, while funding for school construction, equipment, and debt are County responsibilities. Historically, State funding has not been sufficient to meet all needs so counties provide current expense funding to schools as well. Catawba County's current expense funding assists the County's three public school systems with operating needs, including both instructional programs and support services. The School Budget and Fiscal Control Act requires the County to fund each school system the same amount per pupil based on average daily membership figures certified by the State and based on the highest attendance figures of the first two out of three months of the school year. North Carolina General Statutes allow the Board of Commissioners to allocate current expense funding in a variety of ways. Catawba County has always provided a lump sum amount per pupil and left the decision how to spend with the school boards.

Like public schools, the State is responsible for funding community college operations, while counties are responsible for maintenance, capital, and general facility operations.

BUDGET HIGHLIGHTS

CURRENT EXPENSE

Organization: 710050

	2019/20 Actual	2020/21 Current	2021/22 Requested	2021/22 Recommended	Percent Change
Revenues					
1st 1/2% Sales Tax	\$5,343,493	\$4,825,000	\$5,445,500	\$5,656,900	17.2%
1st 1/2% Sales Tax - Food	670,265	598,000	683,100	709,600	18.7%
1/4 Cent Sales Tax	466,382	429,000	475,300	493,700	15.1%
Fines & Forfeitures	375,876	575,700	0	0	0%
General Fund	39,017,636	40,282,748	41,297,401	40,169,574	-0.3%
Total	\$45,873,652	\$46,710,448	\$47,901,301	\$47,029,774	0.7%
Expenses					
Catawba County					
County Funding	\$27,542,445	\$27,817,698	\$29,486,220	\$28,467,734	2.3%
Fines & Forfeitures	261,773	399,450	0	0	0%
Subtotal	\$27,804,218	\$28,217,148	\$29,486,220	\$28,467,734	0.9%
Hickory City					
County Funding	\$6,952,611	\$7,162,474	\$7,164,375	\$7,211,778	0.7%
Fines & Forfeitures	66,080	102,850	0	0	0%
Subtotal	\$7,018,691	\$7,265,324	\$7,164,375	\$7,211,778	-0.7%
Newton-Conover					
County Funding	\$5,052,720	\$5,111,576	\$5,024,304	\$5,212,402	2.0%
Fines & Forfeitures	48,023	73,400	0	0	0%
Subtotal	\$5,100,743	\$5,184,976	\$5,024,304	\$5,212,402	0.5%
Catawba Valley Community College					
County Funding	\$4,650,000	\$4,743,000	\$4,926,402	\$4,837,860	2.0%
K-64 Funding	1,300,000	1,300,000	1,300,000	1,300,000	0.0%
Subtotal	\$5,950,000	\$6,043,000	\$6,226,402	\$6,137,860	1.6%
Grand Total	\$45,873,652	\$46,710,448	\$47,901,301	\$47,029,774	0.7%

Pupil Allocation

	Catawba	Hickory	Newton-Conover	Total
Per Pupil				
Average Daily Membership (ADM)	15,833	4,011	2,899	22,743
ADM Change from Prior Fiscal Year	(145)	(103)	(37)	(285)
Per Pupil Funding Increase	\$57	\$57	\$57	\$57
Funding Change	650,036	49,304	100,826	\$800,166
<i>% Change</i>	2.3%	0.7%	2.0%	2.0%
County Base	\$1,602	\$1,602	\$1,602	\$1,602
Teacher Supplement	56	56	56	56
Technology	80	80	80	80
Available for Joint School Programs	60	60	60	60
County Per Pupil Total	\$1,798	\$1,798	\$1,798	\$1,798
Fines & Forfeitures (Fund 292)	23	23	23	23
School Fund Balance	7	7	7	7
Total Per Pupil	\$1,828	\$1,828	\$1,828	\$1,828
Total				
County Base	\$25,364,466	\$6,425,622	\$4,644,198	\$36,434,286
Teacher Supplement	886,648	224,616	162,344	1,273,608
Technology	1,266,640	320,880	231,920	1,819,440
Available for Joint School Programs	949,980	240,660	173,940	1,364,580
County Total	\$28,467,734	\$7,211,778	\$5,212,402	\$40,891,914
Fines & Forfeitures (Fund 292)	364,159	92,253	66,677	523,089
School Fund Balance	110,831	28,077	20,293	159,201
Total	\$28,942,724	\$7,332,108	\$5,299,372	\$41,574,204

The budget includes increased current expense funding for public schools and CVCC of \$895,026. A \$57 per pupil increase (2%) is included for public schools in current expense funding, resulting in a per-pupil rate of \$1,798 and a total funding increase of \$800,166 or 2 percent.

A \$94,860 or 2 percent operating increase is included for CVCC current expense.

The budget also continues to provide \$1.3M for the K-64 Initiative, in the fifth year of the County's 5-year funding commitment. These funds will support achievement of 1-to-1 technology throughout all public middle and high schools in Catawba County.

Consistent with revised Government Accounting Standards Boards (GASB) requirements, the budget moves pass through fines and forfeitures distributed to public schools to a special revenue fund.

FINES & FORFEITURES FUND

The County receives funds from fines and forfeitures and distributes to the local school systems. These are pass-through funds, meaning all collections are distributed to the schools on an equal per pupil basis. In June 2019, the Governmental Accounting and Standards Board (GASB) issued Statements 84 and 97 to provide detailed guidance as to what constitutes a fiduciary activity and how to report fiduciary activity that change how NC local governments have generally treated certain funds. The new GASB statements consider these funds government mandated non-exchange transactions that must be budgeted.

BUDGET HIGHLIGHTS

Fines & Forfeitures Fund

Fund 292

	2019/20 Actual	2020/21 Current	2021/22 Requested	2021/22 Recommended	Percent Change
Revenues					
Fines & Forfeitures	\$0	\$0	\$542,300	\$545,832	N/A
Total	\$0	\$0	\$542,300	\$545,832	N/A
Expenses					
Catawba County Schools	\$0	\$0	\$399,450	\$379,992	N/A
Hickory Public Schools	0	0	102,850	96,264	N/A
Newton-Conover City Schools	0	0	40,000	69,576	N/A
Total	\$0	\$0	\$542,300	\$545,832	N/A

Schools' Capital Projects		Fund 420
	2021/22	2021/22
	Requested	Recommended
Revenues		
1st 1/2 cent Sales Tax (Restricted)	\$258,800	\$324,400
2nd 1/2% Sales Tax (Restricted)	\$5,002,700	\$5,197,000
1st 1/2 cent Sales Tax - Food (Unrestricted)	\$292,700	\$304,100
2nd 1/2% Sales Tax - Food (Unrestricted)	\$544,900	\$566,100
Fund Balance Applied	\$7,956,996	\$1,415,536
From General Fund	\$0	\$0
Total	\$14,056,096	\$7,807,136
Expenses		
Catawba County Schools		
Maintenance Department Recommendations		
Fire Alarms		
River Bend Middle School	\$150,000	\$150,000
HVAC/Boilers/Building Automation Systems		
Clyde Campbell Elementary (8 RTU in 300 hall and gym unit)	\$250,000	\$250,000
CREC (main building)	\$80,000	\$80,000
3 way valves (SFES, SES, BBES)	\$20,000	\$20,000
ASI upgrades (AMS, WAMES, MMS) ASI	\$60,000	\$60,000
BAS replacements (BCES, MCMS, MVES) Trane	\$75,000	\$75,000
Misc. Maintenance		
Masonry repairs- exterior (STES, BBES, BHHS)	\$100,000	\$100,000
ADA Bleacher upgrades - River Bend, Mill Creek & Jacobs Fork	\$22,000	\$22,000
Flooring		
Band room carpet (FTFHS, BHHS, BHS)	\$80,000	\$80,000
Re-Roofing		
Double Crimping (LCES, SSES, MVES)	\$90,000	\$90,000
Fred T. Foard H.S. (800 building)	\$40,000	\$40,000
Fred T. Foard H.S. (band room area)	\$100,000	\$100,000
Bunker Hill H.S. (gym lobby 400/original 300 building)	\$270,000	\$270,000
Clyde Campbell E. (gym and locker room hall)	\$22,000	\$22,000
Window Replacement		
Bunker Hill H.S. phase III (Shop building, 300 hall, gym locker rooms)	\$275,000	\$275,000
Fred T. Foard H.S. phase II (400 hall, 500 hall, old office, drama)	\$150,000	\$150,000
Bandys H.S. phase III (Drama, chorus, shop building, old offices)	\$150,000	\$150,000
Clyde Campbell E. (300 hall 307-312)	\$85,000	\$85,000
District-wide Security		
Security Vestibules (Maiden H.S. and Maiden M.S.)	\$100,000	\$100,000
Security Upgrades	\$150,000	\$150,000
Electrical - LED Lights		
Maiden H.S.	\$140,000	\$140,000
Tuttle E.	\$110,000	\$110,000
Painting		
Startown Elementary School	\$75,000	\$75,000
Bunker Hill High School	\$100,000	\$100,000
Tuttle Elementary School	\$25,000	\$25,000
Paving		
Mt. View E. Bus Parking	\$200,000	\$200,000
Arndt M.S. Bus Parking	\$100,000	\$100,000
Fred T. Foard H.S. drive repairs	\$200,000	\$200,000

Schools' Capital Projects		Fund 420
	2021/22	2021/22
	Requested	Recommended
School Nutrition		
Tuttle E. (built-in dishwasher)	\$50,000	\$50,000
Tennis Courts		
Bandys H.S.	\$120,000	\$120,000
Bunker Hill H.S.	\$120,000	\$120,000
Middle School Tennis Courts (AMS, MMS, MCMS, RBMS, & Tuttle)	\$58,000	\$58,000
Maintenance Department		
Vehicle Fleet (2 trucks)	\$80,000	\$80,000
Plumbing Jet Machine	\$30,000	\$30,000
Repaint Maintenance Building	\$40,000	\$40,000
Gym Floors		
Startown E.	\$15,000	\$15,000
Tuttle E. (sand and repaint)	\$15,000	\$15,000
Murray E. (sand and repaint)	\$15,000	\$15,000
Fred T. Foard H.S. (sand and repaint)	\$20,000	\$20,000
Restroom Upgrades		
Balls Creek E. (4th/5th grade restrooms)	\$7,500	
Sherrills Ford E.	\$15,500	
Clyde Campbell E. (student and staff restrooms)	\$10,000	
Fred T. Foard H.S. (Gym lobby restrooms and 300 hall restrooms)	\$12,500	
Murray E. (replace old faucets with automatic faucets in student and staff restrooms)	\$10,000	
Oxford E. (update restrooms in the art/drama building and the 6 pack building)	\$11,000	
Sewer System Upgrades		
Mt. View Elementary	\$150,000	\$150,000
Building/Function Capital Requests		
Athletic Field Improvements		
Middle Schools	\$50,000	
Playground Canopies		
Elementary School Playground Canopies	\$16,500	
Arndt Middle School		
Add awning for sidewalk in front of cafeteria	\$60,000	
Bandys High School:		
Replace carpet in Media Center	\$15,000	
Repave old tennis courts used by JROTC Drill Pad/VIP Parking	\$30,000	
Add cover with lights for the Drill Pad/VIP Parking area	\$100,000	
Blackburn Elementary School		
Covered area at back of the school for bus riders that are waiting for bus	\$60,000	
Covered area in main/front bus parking lot by the sidewalk for new canopy	\$30,000	
Catawba Rosenwald		
Exterior- Paint and gutters	\$22,000	
Interior- Paint, new lighting, more cameras	\$80,000	
Challenger Early College H.S.:		
Flexible seating for students and teachers (14 rooms- trapezoid desks)	\$75,000	
Library equipment (shelving, seating area and books)	\$20,000	
Band storage (shelving and equipment)	\$21,000	
Claremont Elementary School		
Add awning over sidewalk at front of building	\$40,000	
Remove carpet in Media Center & replace with tile	\$15,000	

Schools' Capital Projects		Fund 420
	2021/22	2021/22
	Requested	Recommended
Update air conditioning units on 1st, 2nd, 3rd grade hallway & in gym	\$240,000	
Clyde Campbell Elementary School		
Complete fence around the 3-6 playground for safety	\$35,000	
Fred T. Foard High School		
Paint hallways (300, 400, 500 hallways to match the new theme)	\$60,000	
Jacobs Fork Middle School		
Replace all carpet in building	\$78,000	
Add approximately 30 security cameras	\$30,000	
Lyle Creek Elementary School		
Replace carpets	\$72,000	
Maiden Middle School		
Covering for car riders	\$30,000	
Sidewalk Covering	\$35,000	
Mill Creek Middle School		
Install tinted film over operable windows in classrooms	\$15,000	
Additional sidewalks around athletic fields	\$17,000	
Mountain View Elementary School		
Install steps	\$15,000	
Extended cover walkway	\$50,000	
Paint classrooms & murals in the hallways	\$80,000	
Murray Elementary School		
Outdoor classroom with shelter	\$15,000	
Sherrills Ford Elementary School		
Install fence around entire campus	\$70,000	
Gutters	\$15,000	
New cubbies for grades 3-6	\$13,000	
St. Stephens H.S.:		
Handicap ramp to the field	\$25,000	
Leveling/grading in the area across from bus parking lot	\$40,000	
Snow Creek Elementary School		
Breezeway extended in the front of the building	\$60,000	
Startown Elementary School		
Fence perimeter of back of school-playground and track area	\$75,000	
Transportation Department		
Pave the dirt road around the garage lot	\$240,000	
Four additional activity buses	\$340,000	
Modernize cameras on buses (approx. 300)	\$150,000	
New Bus Garage	\$2,500,000	
School's Construction Manager	\$45,000	\$45,000
Per Capita 15,833 @ \$52.00	\$809,796	\$823,316
Catawba County Schools Total	\$9,787,796	\$4,800,316
Hickory Public (in priority order)		
Hickory High School Bathroom Renovations (Phase 3 of 5)	\$400,000	\$400,000
Hickory High School Turf - Football Field	\$387,500	\$387,500
Hickory High School Storm Drain	\$130,000	\$130,000
Hickory High School Tennis Courts	\$250,000	\$250,000
Administration Building Upkeep	\$60,000	\$60,000
Oakwood Bathroom Renovations	\$90,000	\$90,000

Schools' Capital Projects		Fund 420
	2021/22	2021/22
	Requested	Recommended
Facilities Equipment	\$50,000	\$50,000
Northview Middle - Replace All Exterior Windows (phased)	\$100,000	
HCAM - Fascia Repair	\$70,000	
Viewmont Car Rider Canopy	\$75,000	
Basketball Courts (Exterior) Redone	\$30,000	
To Debt Service for QZABs	\$50,000	\$50,000
Per Capita 4,011 @ \$52.00 less \$50,000 QZAB payment	\$148,692	\$158,572
Hickory Public Schools Total	\$1,841,192	\$1,576,072
Newton-Conover (in priority order)		
Parking Improvements	\$600,000	\$375,000
Asbestos Abatement & Management	\$15,000	\$15,000
HVAC Upgrades & Replacements	\$350,000	\$200,000
Maintenance Vehicle and Tractor	\$90,000	\$90,000
Per Capita 2,829 @ \$52.00	\$147,108	\$150,748
Newton-Conover City Schools Total	\$1,202,108	\$830,748
Catawba Valley Community College (in priority order)		
HVAC Units	\$245,000	\$245,000
Cosmetology	\$220,000	\$220,000
General Renovations	\$95,000	\$95,000
Construction Project Manager	\$40,000	\$40,000
Exterior Lights	\$50,000	\$0
Truck	\$25,000	\$0
Paving	\$400,000	\$0
Energy Management Upgrade	\$150,000	\$0
CVCC Total	\$1,225,000	\$600,000
Total	\$14,056,096	\$7,807,136

SCHOOLS CONSTRUCTION FUND

DEPARTMENT DESCRIPTION

Counties are responsible for funding school construction needs. Larger projects, typically those over \$1 million, are budgeted in Schools' Construction and are primarily debt financed. Every four years, in conjunction with revaluation, the County develops a multi-year funding plan for schools' construction. Annually, the budget appropriates the projects planned for the coming year.

Budget Highlights

SCHOOLS' CONSTRUCTION FUND

Fund 423

	2021/22 Requested	2021/22 Recommended	Percent Change
Revenues			
Proceeds - Installment Purchase	\$31,500,000	\$31,500,000	0%
State Needs Based Construction Funds	10,000,000	10,000,000	0%
Total	\$41,500,000	\$41,500,000	0%
Expenses			
To General Fund	\$436,015	\$406,015	0%
CCS - New Maiden Elementary School	19,500,000	19,500,000	0%
HPS - Elementary School Additions	4,000,000	4,000,000	0%
NCCS High School Renovations	18,000,000	18,000,000	0%
Future Debt Project	(436,015)	(406,015)	0%
Total	\$41,500,000	\$41,500,000	0%

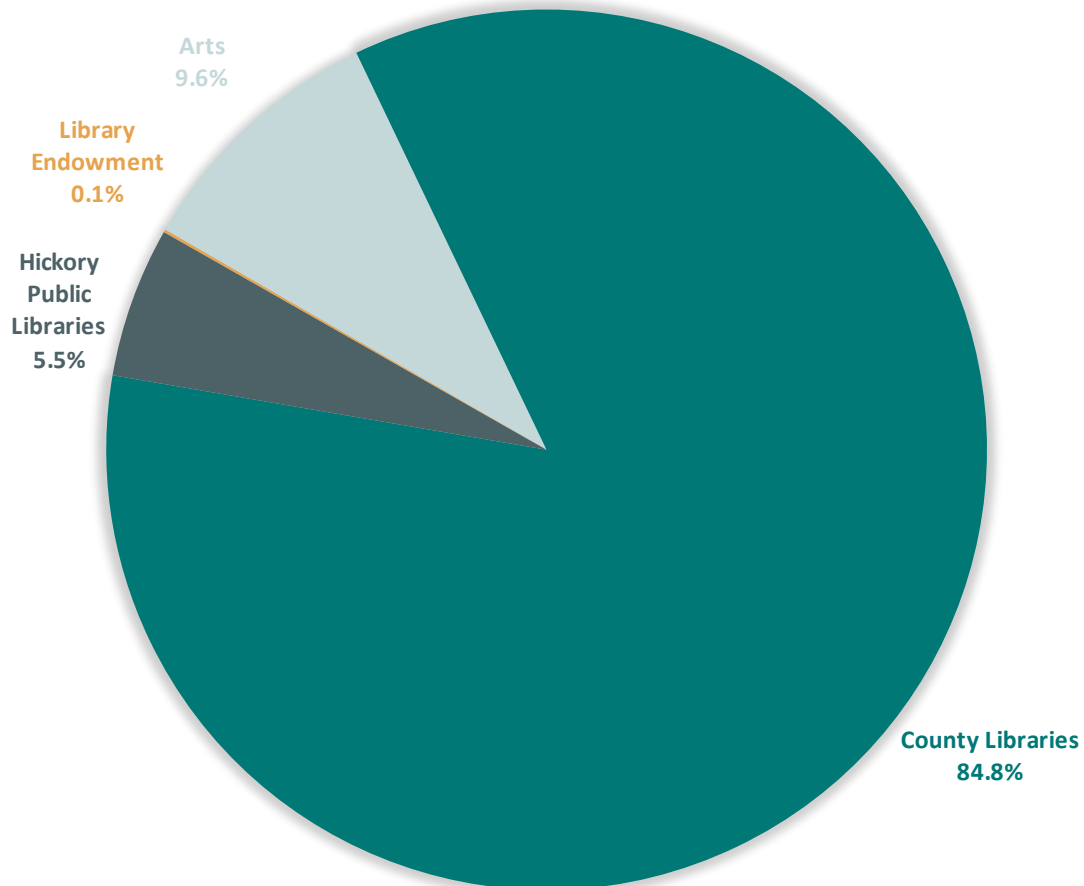
The budget includes planned schools construction projects as follows:

- Maiden Elementary School \$19.5 million,
- Elementary school renovations for Hickory Public Schools \$4 million,
- Newton-Conover High School (NCHS) Renovations \$18 million, \$10 million of which is funded by State Needs-Based Capital Fund.



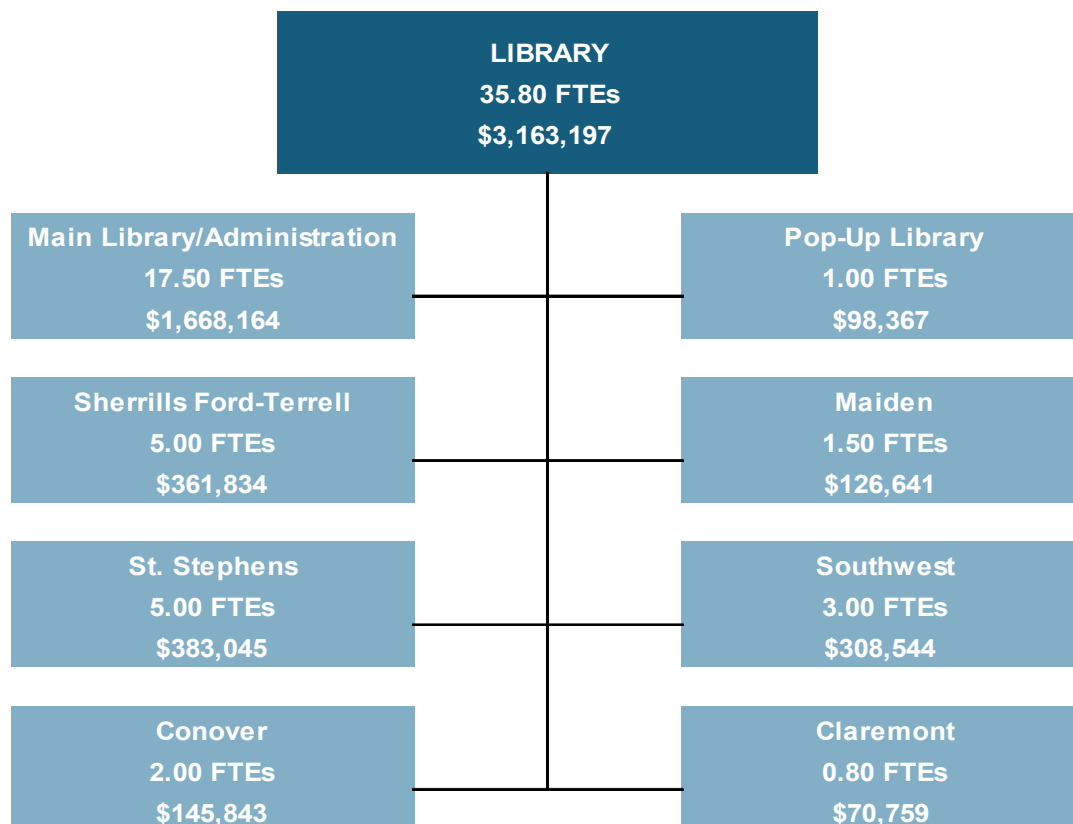
CULTURE

This function is composed of the County Library system, the Catawba County Historical Association, Catawba County Council for the Arts, Salt Block, Newton-Conover Auditorium, and Hickory Public Libraries. The Main Library is located in Newton with branch facilities in the Maiden, Sherrills Ford, St. Stephens, Mountain View, Conover, and Claremont areas, as well as a mobile library that operates Countywide. This function's budget is \$4,077,107 or 1.4 percent of the total expenditures, including a capital project for the Newton Branch and the Library Endowment Fund. The General Fund portion of the budget is \$3,773,107.



LIBRARY

DEPARTMENT DESCRIPTION



As the community's place to connect, explore, and grow, Catawba County Library empowers lives and builds our community by bringing people, information, and ideas together. The Library works to inspire the joy of reading, life-long learning, cultural appreciation, creative thinking, and promote economic development and individual growth through comprehensive resources, a knowledgeable and responsive staff, innovative technologies, and welcoming facilities.

As a public gathering place organized around public service and the transfer of information and ideas, the library is a unique, neutral community space for social interaction and engagement, easily accessible, with distinct resources, and rich in content and experience. As such, it contributes to a healthy community where people come together in ways that level social inequities and promote community engagement and social connection.

BUDGET HIGHLIGHTS

LIBRARY

Reinventing Department

Organizations: 810050 - 810290

	2019/20 Actual	2020/21 Current	2021/22 Requested	2021/22 Recommended	Percent Change
Revenues					
Federal	\$1,515	\$0	\$0	\$0	0.0%
State	172,856	146,945	148,533	148,533	1.1%
Local	65,147	67,000	60,500	60,500	-9.7%
Charges & Fees	37,601	45,700	26,950	26,950	-41.0%
Miscellaneous	9,246	1,235	1,710	1,710	38.5%
General Fund	2,595,120	2,833,603	2,925,504	2,925,504	3.2%
Total	\$2,881,485	\$3,094,483	\$3,163,197	\$3,163,197	2.2%
Expenses					
Personal Services	\$2,162,144	\$2,328,874	\$2,398,708	\$2,398,708	3.0%
Supplies & Operations	705,779	765,609	764,489	764,489	-0.1%
Capital	13,562	0	0	0	0.0%
Total	\$2,881,485	\$3,094,483	\$3,163,197	\$3,163,197	2.2%
Expenses by Division					
Main Library/Admin.	\$1,526,496	\$1,609,822	\$1,668,164	\$1,668,164	3.6%
Pop-Up Library	70,422	99,526	98,367	98,367	-1%
Sherrills Ford - Terrell	360,252	370,944	361,834	361,834	-2.5%
Maiden	106,548	120,974	126,641	126,641	4.7%
St. Stephens	354,949	386,982	383,045	383,045	-1.0%
Southwest	273,567	299,119	308,544	308,544	3.2%
Conover	133,463	137,585	145,843	145,843	6.0%
Claremont	55,788	69,531	70,759	70,759	1.8%
	\$2,881,485	\$3,094,483	\$3,163,197	\$3,163,197	2.2%
Employees					
Permanent	35.80	35.80	35.80	35.80	0.0%
Hourly	2.30	1.76	1.76	1.76	0.0%
Total	38.10	37.56	37.56	37.56	0.0%

Outcome Achievements				
Fiscal Year	Total Outcomes	Achieved	Not Achieved	Success Rate
2019/20	17	17	0	100%
2018/19	15	15	0	100%
2017/18	16	16	0	100%
2016/17	82	82	0	100%

The budget includes reduced municipal revenue, the elimination of late fees, and planned compensation changes.

PERFORMANCE MEASUREMENT

EARLY LITERACY - Most of a child's brain development occurs in the first 2000 days of life. As a leader in early literacy efforts to ensure children start school ready to learn and positioned to excel, the library provides parents and caregivers resources, services, and programs to enhance early learning from day one.

Fiscal Year 2021/22 Outcomes	Mid-Year FY 20/21	Actual FY 19/20	Actual FY 18/19
1. To ensure children start school ready to learn and positioned to excel and to promote caregiver engagement in early literacy learning, the library will provide highly interactive Every Child Ready to Read story programs and caregiver workshops in the library and community; with 85% of surveyed caregivers reporting that they have learned something new to share with their child or feel more confident to help their child learn.	On Target 11 interactive online programs YTD. Participants will be surveyed at year end.	Achieved • 576 early literacy story times • 99% learned something they can share with their children • 96% feel more confident helping children learn • 98% intend to spend more time interacting with their children • 97% are more aware of library resources and services	Achieved • 780 early literacy story times • 98% learned something new • 96% feel more confident helping children learn • 98% intend to spend more time interacting with their children • 98% are more aware of library resources and services
2. To ensure that children in childcare settings have access to literature that enhances their early learning and reading, the library will provide quality reading materials to childcare centers through the Bookbagger program; with 85% of participating childcare teachers reporting that having library materials in the classroom improves their children's early learning experiences or increases the amount and quality of time spent reading books.	On Target 5,400 early reading and learning materials provided to children in area childcare programs, with 100% of participating childcare teachers reporting positive impact from library materials in classroom	Achieved 15,720 early reading and learning materials provided to children in area childcare programs, with 100% of participating childcare teachers reporting positive impact from library materials in classroom	Achieved 19,040 early reading and learning materials provided to children in area childcare programs, with 100% of participating childcare teachers reporting positive impact from library materials in classroom
3. To establish reading together as an important practice in the home, and to foster strong early literacy skills for newborns to children age five, the library will facilitate an ongoing countywide early literacy initiative, "1000 Books Before Kindergarten"; with 85 percent of surveyed participants reporting that they have a better understanding of the value of reading with their child(ren) or regularly engage in reading activities.	On Target 21 children registered with 90 percent of surveyed parents and caregivers reporting that they spend more time engaging with their children in early literacy activities including reading and 80 percent attending library programs and using additional library resources	Achieved 220 children registered and 100% of surveyed parents and caregivers reporting that they have a better understanding of the value of early literacy activities, spend more time engaging with their children in early literacy activities, and use additional library resources	Achieved 348 children registered and 100% of surveyed parents and caregivers reporting that they read more often as a family or discovered new materials and resources.

SUMMER LEARNING - High-quality summer learning programs have been shown to improve reading and math skills, school attachment, motivation, and relationships with adults and peers. The library plays a critical role in keeping kids of all ages safe and productively engaged during the summer months, providing equitable access to resources, programming, and learning opportunities that support excellence in education.

Fiscal Year 2021/22 Outcomes	Mid-Year	Actual	Actual
------------------------------	----------	--------	--------

	FY 20/21	FY 19/20	FY 18/19
4. To expand citizens' access to information and ideas and promote continued engagement with reading and learning throughout the summer, the library will provide an incentive-based interactive summer learning program for Catawba County children, teens, and adults; with 85% of participants reporting they maintained or increased their reading skills or learned something new.	Achieved <ul style="list-style-type: none"> • Registered 331 children, 125 teens and 179 adults for the 2020 Summer Learning Program • 8 youth summer learning programs • 51 adult programs • 84% learned something new • 81% read more • 94% their child is a more confident reader • 100% child maintained or increased their reading skills 	Achieved <ul style="list-style-type: none"> • Registered 1,272 children, 517 teens and 437 adults for the 2019 Summer Learning Program • 83 youth summer learning programs • 20 teen programs • 15 adult programs • 81% enjoy reading more • 93% learned something new • 88% read more • 92% want to use the library more 	Achieved <ul style="list-style-type: none"> • Registered 1,348 children, 221 teens and 303 adults for the 2018 Summer Learning Program • 89 youth summer learning programs • 24 teen programs • 22 adult programs • 89% of participants learned something new and want to use the library more • 88% read more and enjoy it more

SUPPORTING EDUCATION EXCELLENCE AND CAREER READINESS - The library plays a key role in fostering a world class education system by collaborating in the community and providing robust learning opportunities and resources that support educational attainment and contribute to the production of highly competent and well prepared students for the local and global economy.

Fiscal Year 2021/22 Outcomes	Mid-Year FY 20/21	Actual FY 19/20	Actual FY 18/19
5. To support Catawba County educational initiatives, including K64, the library will maintain responsive partnerships with Catawba County's three school systems and higher education institutions to support student learning through collaborative services and programming that provide robust learning opportunities as well as opportunities for children and young adults to explore and discover career paths; with 85% of participants reporting that the collaborative work enhances learning opportunities for students.	On Target	Achieved	Achieved
6. To enhance Catawba County citizens' interest and knowledge in science, technology, engineering, arts and math (STEAM) concepts, and contribute to the creation of a 21st century workforce of inquisitive problem solvers, learning and pushing innovation to the next level, the library will provide engaging hands-on STEAM learning opportunities; with 85 percent of participants reporting that they increased their knowledge or interest in STEAM topics.	On Target <ul style="list-style-type: none"> • 8 online STEAM programs • 100% increased knowledge and interest and are more engaged in learning 	Achieved <ul style="list-style-type: none"> • 70 STEAM programs • 100% increased knowledge and interest and are more engaged in learning 	Achieved <ul style="list-style-type: none"> • 126 STEAM programs • 100% increased knowledge and interest and are more engaged in learning
7. To increase teen engagement and support personal growth, the library will host highly interactive learning programs and provide robust resources	On Target <ul style="list-style-type: none"> • 2 learning programs and empowering resources for teens 	Achieved <ul style="list-style-type: none"> • 50 learning programs and empowering resources for teens 	Achieved <ul style="list-style-type: none"> • 42 learning programs and empowering resources for teens

for learning and entertainment; with 85% of teens attending programs reporting that they learned something new or helpful.	<ul style="list-style-type: none"> • 98% learned something that was helpful 	<ul style="list-style-type: none"> • 100% learned something that was helpful 	<ul style="list-style-type: none"> • 100% learned something new or were introduced to new or interesting resources
--	--	---	---

BRIDGING THE DIGITAL DIVIDE - Digital literacy is a critical factor in supporting the overall growth of an economy and development of society. To become effective digital citizens, community members must have technology skills and equitable access to digital resources and broadband internet services.

Fiscal Year 2021/22 Outcomes	Mid-Year FY 20/21	Actual FY 19/20	Actual FY 18/19
8. To ensure technology access across the community and bridge the digital divide, and to support personal growth for citizens, the library will provide access to robust library resources, workshops, and one-on-one assistance; with 85 percent of participants reporting that they feel more knowledgeable or confident about using digital resources.	On Target <ul style="list-style-type: none"> • 2,731 technology related questions answered • 5 online digital literacy workshops conducted • 1,445 in-depth one-on-one assistance sessions provided • 100% more knowledgeable/confident 	Achieved <ul style="list-style-type: none"> • 11,801 technology related questions answered • 42 digital literacy workshops conducted • 12,815 in-depth one-on-one assistance sessions provided • 100% more knowledgeable/confident 	Achieved <ul style="list-style-type: none"> • 17,869 technology related questions answered • 95 digital literacy workshops conducted • 4,679 in-depth one-on-one assistance sessions provided • 100% more knowledgeable/confident
9. To enhance broadband access across the community, bridge the digital divide, support K64 educational initiatives, and enhance quality of life, the library will provide individuals, students, and families with critical internet access through lending technology devices including Wi-Fi Hotspots, tablets and laptop computers; with 85 percent of borrowers indicating that access to technology resources has improved their ability to find, evaluate and communicate information.	On Target <ul style="list-style-type: none"> • 276 hotspots circulated • 148 laptops and 106 tablets circulated • 100% having maintained or increased confidence in their digital literacy skills 	Achieved <ul style="list-style-type: none"> • 294 hotspots circulated • 276 laptops circulated • 94% having maintained or increased confidence in their digital literacy skills 	New outcome for Fiscal Year 2019/20

WORKFORCE DEVELOPMENT - The library enhances local workforce development efforts by providing access to needed resources and services to cultivate work ready skills and enhance career pathways in a setting that offers support to all members of the community.

Fiscal Year 2021/22 Outcomes	Mid-Year FY 20/21	Actual FY 19/20	Actual FY 18/19
10. To support personal growth, enhance job skills, and further career readiness for citizens, the library will provide access to robust job and career resources, workshops, job skills training and one-on-one career assistance; with 85 percent of participants reporting that they feel more knowledgeable or confident about their job skills or the job search process.	On Target <ul style="list-style-type: none"> • 1 online career and job readiness training sessions provided • 71 empowering one-on-one assistance sessions • 86 job and career related questions answered • 100% more knowledgeable/confident 	Achieved <ul style="list-style-type: none"> • 49 career and job readiness training sessions provided • 567 empowering one-on-one assistance sessions • 768 job and career related questions answered • 100% more knowledgeable/confident 	Achieved <ul style="list-style-type: none"> • 68 career and job readiness training sessions provided • 777 empowering one-on-one assistance sessions • 1,271 job and career related questions answered • 100% more knowledgeable/confident
11. To foster local efforts to revitalize Catawba County, further career readiness, and support the entrepreneurial and small business community, the library will collaborate with the CVCC Small Business Center and/or other entrepreneurial community agencies to host seminars that support entrepreneurial or innovative business ideas; with 85 percent of participants reporting that they have maintained or increased their knowledge or confidence in their business skills or discovered library resources that support their business information needs.	On Target <ul style="list-style-type: none"> • Partnered with CVCC Small Business Center to offer a class focused on business marketing using library resources. • 100% of participants reported that they learned new business start-up or operational skills, developed an interest in entrepreneurial activities or discovered library resources that support their information needs. 	Achieved <ul style="list-style-type: none"> • Partnered with CVCC Small Business Center to conduct 1 workshop to support the entrepreneurial and small business community (additional workshops cancelled due to COVID, but rescheduled as virtual) • 100% reported that they learned new business start-up or operational skills, developed an interest in entrepreneurial activities, or discovered library resources. 	Achieved <ul style="list-style-type: none"> • Partnered with CVCC Small Business Center to conduct 4 workshops to support the entrepreneurial and small business community • 100% reported more knowledgeable/confident

LIFELONG LEARNING - The library is a source for high-quality free lifelong learning programs that support personal growth for diverse community populations.

Fiscal Year 2021/22 Outcomes	Mid-Year FY 20/21	Actual FY 19/20	Actual FY 18/19
12. To support personal growth and enhance learning, cultural understanding, adult literacy, life skills language skills, and to enhance quality of life for Catawba County citizens, the library will provide access to free culturally and intellectually diverse life-long learning opportunities; with 85 percent of adults who participate in library programs or check out materials reporting they learned something that is new or helpful, or feel more confident in what they have learned.	On Target <ul style="list-style-type: none"> • 67 adult lifelong learning programs provided • 111 exhibits offered to highlight diverse and interesting materials • 98% learned something helpful • 97% feel more confident • 93% intend to apply what they've learned • 91% more aware of resources/services 	Achieved <ul style="list-style-type: none"> • 318 adult lifelong learning programs provided • 109 exhibits offered to highlight diverse and interesting materials • 100% learned something helpful • 100% feel more confident • 99% intend to apply what they've learned • 99% more aware of resources/services 	Achieved <ul style="list-style-type: none"> • 422 adult lifelong learning programs provided • 178 exhibits offered to highlight diverse and interesting materials • 99% more knowledgeable/confident

13. To contribute to sustainably improving Catawba County's health priorities for a healthier community and enhanced quality of life, the library will partner in the community to provide programs; with 85 percent of program participants reporting they intend to adopt or maintain a healthier lifestyle or feel confident about taking care of their health or their family's health.	On Target <ul style="list-style-type: none"> • 81 programs • 100% feel more knowledgeable • 100% intend to apply what they learned to adopt or maintain a healthier lifestyle • 100% feel more confident • 100% more aware of resources 	Achieved <ul style="list-style-type: none"> • 152 programs • 100% feel more knowledgeable • 100% intend to apply what they learned to adopt or maintain a healthier lifestyle • 100% feel more confident • 94% more aware of resources 	New outcome for Fiscal Year 2019/20
14. To support personal growth and to contribute to building a healthy community, the library will provide opportunities for community members to learn about local foods and gardening and to produce healthy foods that are shared with local people in need of nutritious meals; with 85 percent of participants reporting they maintained or increased their physical activity through gardening or are more aware of healthy foods and related resources and services provided by the library.	On Target <ul style="list-style-type: none"> • 811 pounds of produce produced, harvested, and donated to local food banks to share with community members in need of meals by Library Community Garden program and volunteer efforts • Programming has shifted from gardening programs to virtual Tai Chi and outdoor hiking. 100% reported reduced stress and improved balance. 	Achieved <ul style="list-style-type: none"> • 151 pounds of produce produced, harvested, and donated to local food banks to share with community members in need of meals by Library Community Garden program and volunteer efforts • 85% increased activity • 80% starting or expanding a garden 	Achieved <ul style="list-style-type: none"> • 3,571 pounds of produce produced, harvested, and donated to local food banks to share with community members in need of meals by Library Community Garden program and volunteer efforts • 11 Advanced Gardener programs supporting the Farm and Food Sustainability Plan hosted • 80% motivation for healthier lifestyle

COMMUNITY CENTER OF EXCELLENCE: ENGAGING OUR COMMUNITY - As a community center of excellence, and as Catawba County's place to connect, explore and grow; the library empowers lives and builds community by bringing people, information and ideas together. The library fuels citizens' passion for reading, personal growth, and building community by facilitating relevant and inspiring collections, services, and connections that meet the community's evolving needs and expectations, ensuring equal access to underserved populations.

Fiscal Year 2021/22 Outcomes	Mid-Year FY 20/21	Actual FY 19/20	Actual FY 18/19
15. To build community presence and raise awareness of the library's essential role in early literacy, lifelong learning, and economic revitalization, the library will engage the community, highlighting resources and programs through consistently focused efforts including monthly newsletters, regular newspaper and other media coverage, web site promotion, social networking, targeted email, and community outreach; with 90 percent of annual survey respondents designating the library as an important economic, cultural, and educational resource contributing to the quality of life and helping to make Catawba County an ideal place to live and raise a family.	On Target <ul style="list-style-type: none"> • 19 outreach presentations to community groups, events, and forums • Patrons will be surveyed in April 2021 	Achieved <ul style="list-style-type: none"> • 156 outreach presentations to community groups, events, and forums • 99% agree libraries contribute to making the area a great place to live and raise a family • 97% agree that libraries are a valuable resource • 97% agree that library resources/programs are vital to Early Literacy and Learning 	Achieved <ul style="list-style-type: none"> • 132 outreach presentations to community groups, events, and forums • 255 community partners collaborated with to achieve shared goals
16. To actively participate in addressing the critical challenges facing our community	On Target Survey towards year end.	Achieved 100% of surveyed participants and	Achieved 94% of surveyed participants and

and to align library services in support of community goals that enhance citizens' quality of life, the library will actively seek to collaborate to share information, resources, and programming opportunities with community stakeholders; with 85% of surveyed participants and partners reporting an increased community connection and capacity to achieve their goals.		partners reporting an increased community connection and capacity to achieve their goals.	partners reporting an increased community connection and capacity to achieve their goals.
---	--	---	---

LIBRARY ENDOWMENT FUND

BUDGET HIGHLIGHTS

LIBRARY ENDOWMENT FUND

Fund 250

	2019/20 Actual	2020/21 Current	2021/22 Requested	2021/22 Recommended	Percent Change
Revenues					
NC Community Foundation	\$4,520	\$3,000	\$3,000	\$3,000	0.0%
Investment Earnings	4,362	1,000	1,000	1,000	0.0%
Fund Balance	(4,887)	0	0	0	N/A
Total	\$3,995	\$4,000	\$4,000	\$4,000	0.0%
Expenses					
Supplies & Operations	\$3,995	\$4,000	\$4,000	\$4,000	0.0%
Total	\$3,995	\$4,000	\$4,000	\$4,000	0.0%

OTHER CULTURAL

Funding for community arts and cultural agencies is included in this organization.

BUDGET HIGHLIGHTS

OTHER CULTURE

Organizations: 820050 - 820100

	2019/20 Actual	2020/21 Current	2021/22 Requested	2021/22 Recommended	Percent Change
Revenues					
General Fund	\$607,503	\$608,941	\$615,704	\$609,910	0.2%
Total	\$607,503	\$608,941	\$615,704	\$609,910	0.2%
Expenses					
Historical Association	\$125,000	\$125,000	\$130,000	\$125,000	0.0%
Newton Performing Arts Center	12,074	0	0	0	0%
Hickory Public Libraries	222,455	225,289	225,289	225,289	0.0%
Salt Block Foundation	90,000	100,000	100,000	100,000	0.0%
United Arts Council	157,974	158,652	160,415	159,621	0.6%
Total	\$607,503	\$608,941	\$615,704	\$609,910	0.2%

The budget maintains current year funding levels for the SALT Block Foundation and the Historical Association. Funding for the United Arts Council increased. The budget continues to fund Hickory Public Libraries so that County residents living outside the city limits of Hickory can use Patrick Beaver and Ridgeview Libraries free of charge.





catawba county
MAKING. LIVING. BETTER.

OTHER FUNDS INFORMATION



GENERAL CAPITAL PROJECTS

BUDGET HIGHLIGHTS

GENERAL CAPITAL PROJECTS FUND

Fund 410

	2021/22 Requested	2021/22 Recommended	Percent Change
Revenues			
Sales Tax	\$393,319	\$408,619	3.9%
Municipal Revenue	13,932	13,932	0.0%
From General Fund	3,878,391	2,920,161	-24.7%
Total	\$4,285,642	\$3,342,712	-22.0%
Expenses			
Ongoing/Periodic Projects			
Facilities - General Renovations	\$150,000	\$100,000	-33.3%
Future Economic Development	1,200,000	1,200,000	0.0%
Library - Newton Branch	300,000	300,000	0.0%
Public Safety Project	170,232	176,902	3.9%
Technology - Infrastructure Upgrades	500,000	500,000	0.0%
Technology - Oblique Photography	57,810	57,810	0.0%
Technology - Permit & Inspections Software	250,000	0	0%
Technology - Server & Desktop Applications	408,000	408,000	0.0%
Pay as You Go Projects			
Facilities - Justice Center Roof	\$600,000	\$600,000	0.0%
Parks - Mountain Creek Park	461,000	0	0.0%
Parks - Riverbend Park	81,463	81,463	0.0%
Parks - Parks Improvement	(42,863)	(81,463)	0.0%
Technology - Social Services Generator	150,000	0	0.0%
Total	\$4,285,642	\$3,342,712	-22.0%

ONGOING/PERIODIC PROJECTS

- *Facilities General Renovations (\$100,000)*: The budget continues annual funding for general renovations to address needs of aging facilities.
- *Future Economic Development (\$1,200,000)*: The budget dedicates a portion of increased property tax from designated new businesses toward investment in economic development and ¼ cent sales tax dedicated to economic development toward a projected need of \$1.2 million per year for each of the next four years.
- *Library – Newton Branch (\$300,000)*: Consistent with the recently updated Library Strategic Plan, the budget begins setting aside funds from Library Reinventing Surplus towards Newton Branch.
- *Public Safety Project (\$176,902)*: The budget continues to reserve funds freed up by changes in Rescue Squad appropriations in a Public Safety project for investment as needed to provide “right care, right place, right time” public safety services.

Fiscal Year 2021/22 funding combined with the existing project balance will go towards Urban Search and Rescue (USAR) equipment to support collaborative efforts to provide specialized rescue services throughout the County.

Planned expenses include:

- Hickory FD: \$138,614 for personal protective equipment, inflatable and motorized rafts, etc.
 - Sherrills Ford FD: \$166,756 for personal protective equipment, inflatable and motorized rafts, etc.
 - Newton FD: \$35,000 towards purchase of swift-water rescue boat, equipment, trailer, etc.
- *Technology Infrastructure Upgrades (\$500,000)*: Annually the County sets aside funds for ongoing infrastructure upgrades, based on a comprehensive multi-year hardware and software replacement schedule for elements of the core network.
 - *Technology Oblique Photography (\$57,810)*: The budget funds the second year of a three-year contract to update oblique photography maps, which are high-resolution low-angle maps useful for code enforcement, real estate appraisal, economic development, and public safety/emergency services purposes.
 - *Technology Server and Desktop Applications (\$408,000)*: Annually the County funds server and desktop applications to continue a licensing agreement with Microsoft for the software on the County's servers. This provides employees with critical office productivity programs in the Microsoft Office Suite such as Word, Excel, PowerPoint, and Outlook. Funds are also included in this account for security software to protect the County's network from external threats.

PAY AS YOU GO PROJECTS

- *Facilities – Justice Center Roof (\$600,000)* – The budget appropriates an additional \$600,000 to an existing roofing project to replace the roof on the older section of the Justice Center and jail at a projected total cost of just under \$1.7 million.
- *Parks – Riverbend Park (\$81,463)* – The budget transfers funds from the Parks Improvement project paid to the County by Duke Power as a part of its Federal Energy Regulatory Commission (FERC) relicensing requirements toward Riverbend Park development in Fiscal Year 2020/21.

HOSPITAL RESERVE FUND

The Hospital maintains a balance with the County, in the Hospital Capital 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.

BUDGET HIGHLIGHTS

HOSPITAL RESERVE FUND					Fund 235
	2019/20 Actual	2020/21 Current	2021/22 Requested	2021/22 Recommended	Percent Change
Revenues					
Interest on Investments	\$69,797	\$50,000	\$50,000	\$50,000	0%
Fund Balance Applied	0	450,000	450,000	450,000	0%
Total	\$69,797	\$500,000	\$500,000	\$500,000	0%
Expenses					
General Fund	\$500,000	\$500,000	\$500,000	\$500,000	0%
Total	\$500,000	\$500,000	\$500,000	\$500,000	0%

The budget continues to transfer \$500,000 of the reserve to the General Fund in support of the school nurse initiative. The Hospital has been a vital partner in the school nurse initiative, providing \$500,000 annually toward the effort to place school nurses in schools throughout the county's three public school systems.

CARES ACT FUND

The CARES Act Fund was established in 2020 to account for revenues received under the federal CARES Act and expenses related to COVID-19 response.

BUDGET HIGHLIGHTS

CARES Act Fund

Fund 290

	2019/20 Actual	2020/21 Current	2021/22 Requested	2021/22 Recommended	Percent Change
Revenues					
Federal	\$1,106,533	\$0	\$0	\$0	N/A
Interest on Investments	4,923	0	0	0	N/A
Total	\$1,111,456	\$0	\$0	\$0	N/A
Expenses					
City of Hickory	\$839,173	\$0	\$0	\$0	N/A
City of Newton	267,360	0	0	0	N/A
Total	\$1,106,533	\$0	\$0	\$0	N/A



catawba county
MAKING. LIVING. BETTER.

CAPITAL IMPROVEMENT PLAN



GENERAL CAPITAL PROJECTS SUMMARY		Funding in FY 2021/22	Funding in FY 2022/23	Funding in FY 2023/24	Funding in FY 2024/25	Funding in FY 2025/26	Total In 5-Year Plan
Ongoing & Periodic Projects							
Facilities - General Renovations		100,000	150,000	160,000	160,000	160,000	730,000
Future Economic Development		1,200,000	1,200,000	1,200,000	1,200,000	542,303	5,342,303
Library - Newton Branch		300,000	100,000	100,000	100,000	100,000	700,000
Public Safety Project		176,902	189,308	201,838	214,494	227,276	1,009,818
Technology - Infrastructure Upgrades		500,000	500,000	400,000	400,000	400,000	2,200,000
Technology - Oblique Photography		57,810	57,810	0	58,000	58,000	231,620
Technology - Permit and Inspections Software		0	100,000	100,000	100,000	100,000	400,000
Technology - Server & Desktop Applications		408,000	408,000	408,000	408,000	408,000	2,040,000
Pay as You Go Projects							
Facilities - Justice Center & Jail Roof		600,000	0	0	0	0	600,000
Parks - Parks Improvement		(81,463)	0	0	0	0	(81,463)
Parks - Riverbend Park		81,463	0	0	0	0	81,463
Technology - Tax Software Replacement (CAMA & BC)		0	250,000	250,000	0	0	500,000
Totals		3,342,712	2,955,118	2,819,838	2,640,494	1,995,579	13,753,741

Revenues							
From General Fund		1,651,878	1,101,878	968,000	1,012,022	1,012,022	5,745,800
From General Fund - Building Permit Revenue		0	100,000	100,000	100,000	100,000	400,000
From General Fund - Economic Development		791,381	783,209	774,873	766,370	0	3,115,833
From General Fund - Library Reinventing Surplus		300,000	100,000	100,000	100,000	100,000	700,000
From General Fund - Public Safety		176,902	189,308	201,838	214,494	227,276	1,009,818
Municipalities for Orthos & Pictometry		13,932	13,932	0	13,978	13,978	55,820
1/4 Cent Sales Tax - Economic Development		408,619	416,791	425,127	433,630	442,303	2,126,470
General Capital Fund Balance		0	250,000	250,000	0	100,000	600,000
Total Revenue		3,342,712	2,955,118	2,819,838	2,640,494	1,995,579	13,753,741

GENERAL CAPITAL PROJECTS	Fiscal Year 2021/22	Fiscal Year 2022/23	Fiscal Year 2023/24	Fiscal Year 2024/25	Fiscal Year 2025/26	Total In 5- Year Plan	Funding Notes	General Fund Operating Impact
Ongoing & Periodic Projects								
Facilities - General Renovations - General renovations.	100,000	150,000	160,000	160,000	160,000	730,000	General Fund contribution	None
Economic Development Reserve - A portion of increased property tax from designated new businesses, previously funded incentives, and 1/4 cent sales tax dedicated toward investment in economic development.	1,200,000	1,200,000	1,200,000	1,200,000	542,303	5,342,303	General Fund contribution	None
Library - Newton Branch - Funds are set aside from Library Reinventing Surplus toward the Newton Library.	300,000	100,000	100,000	100,000	100,000	700,000		N/A
Public Safety Project - Reserves funds freed by changes in Rescue Squad funding in a Public Safety project for future investment as needed to provide "right care, right place, right time" public safety services.	176,902	189,308	201,838	214,494	227,276	1,009,818	Portion of the 2/3 cent (General Fund contribution) aligning service provision with areas of greatest need.	Set aside for future capital & operating
Technology - Infrastructure Upgrades - Recurring funds used to maintain the County's network.	500,000	500,000	400,000	400,000	400,000	2,200,000	General Fund contribution	None
Technology - Oblique Photography - 5-directional, high quality aerial views of areas in the County. These maps are used for public safety, tax, land use, and economic development purposes.	57,810	57,810	0	58,000	58,000	231,620	Municipalities fund 24.1%, w/remainder from General Capital Fund Balance	None
Technology - Permit and Inspections Software - Every 8-10 years a major upgrade needed for permit & inspections software used for building process from planning and permitting to final inspection.	0	100,000	100,000	100,000	100,000	400,000	General Fund contribution (increasing Building Services revenue) planned for future software upgrade.	None
Technology - Server & Desktop Applications - Recurring cost to keep County in compliance with licensing requirements for operating systems, security systems, e-mail management, database management, desktop publishing, etc.	408,000	408,000	408,000	408,000	408,000	2,040,000	General Fund contribution	Maintenance costs as budgeted in the Technology operating budget.
Pay as You Go Projects								
Facilities - Justice Center & Jail Roof - The roofs on the original Justice Center Building and Jail are experiencing leaks and need to be replaced.	600,000	0	0	0	0	600,000	General Fund contribution	None

GENERAL CAPITAL PROJECTS	Fiscal Year 2021/22	Fiscal Year 2022/23	Fiscal Year 2023/24	Fiscal Year 2024/25	Fiscal Year 2025/26	Total In 5- Year Plan	Funding Notes	General Fund Operating Impact
Parks - Parks Improvement	(81,463)	0	0	0	0	(81,463)		
Parks - Riverbend Park - Improvements to land and structures purchased adjacent to the original park, to potentially include renovation of the principle structure, picnic shelters, additional trails, primitive camp sites, fishing pier, observation deck, parking, special event facilities, etc.	81,463	0	0	0	0	81,463	Duke Energy funds from FERC relicensing, placed in Parks Improvement in FY20/21 that need to be moved to Riverbend project	
Technology - Tax Software Replacement (CAMA & BC)	0	250,000	250,000	0	0	500,000	General Capital Fund Balance	Maintenance costs as budgeted in the Technology operating budget.
Totals	3,342,712	2,955,118	2,819,838	2,640,494	1,995,579	13,753,741		

Revenues							
From General Fund	1,651,878	1,101,878	968,000	1,012,022	1,012,022	5,745,800	
From General Fund - Building Permit Revenue	0	100,000	100,000	100,000	100,000	400,000	
From General Fund - Economic Development	791,381	783,209	774,873	766,370	0	3,115,833	
From General Fund - Library Reinventing Surplus	300,000	100,000	100,000	100,000	100,000	700,000	
From General Fund - Public Safety	176,902	189,308	201,838	214,494	227,276	1,009,818	
Municipalities for Orthos & Pictometry	13,932	13,932	0	13,978	13,978	55,820	
1/4 Cent Sales Tax - Economic Development	408,619	416,791	425,127	433,630	442,303	2,126,470	
General Capital Fund Balance	0	250,000	250,000	0	100,000	600,000	
Total Revenue	3,342,712	2,955,118	2,819,838	2,640,494	1,995,579	13,753,741	

School Construction Projects 4-Year Plan (as amended)	Fiscal Year 2019/20	Fiscal Year 2020/21	Fiscal Year 2021/22	Fiscal Year 2022/23	Total	Notes
CVCC - Engineering Building	3,000,000	(2,921,983)	0	0	78,018	Renovate the Engineering Building to accommodate additional classrooms for Challenger High students plus facility equipment. Some planning funds were spent, project deferred to next 4-year cycle. The balance was repurposed toward Cosmetology Center at 8/3/20 Board of Commissioners meeting.
CVCC - Cosmetology Center		2,041,983			2,041,983	Board of Commissioners approved transfer of balance in Engineering Renovations \$2.92 M on 8/3/20 to up-fit new Cosmetology Center. Not all funds were needed for final project. Remaining \$880K transferred to Public Safety Complex 4/5/21.
CVCC - Public Safety Complex		880,000			880,000	Remaining \$880K in Cosmetology project transferred to Public Safety Complex 4/5/21 to fund infrastructure in partnership with City of Hickory and construction of a single story burn building.
Catawba County Schools - New Maiden Elementary	0	0	19,500,000	0	19,500,000	Replace Maiden Elementary
Catawba County Schools - Maiden Middle Renovations & Addition	7,250,000	(7,215,280)	0	0	34,720	Renovate Maiden Middle oldest building and classroom addition. Some planning funds were spent, project deferred to next 4-year cycle. The balance was repurposed toward St. Stephens High School Renovations at 11/16/20 Board of Commissioners meeting.
Catawba County Schools - St. Stephens High Renovations	0	9,623,312	0	0	9,623,312	Board of Commissioners approved a transfer on 11/16/20 (\$7.215M Maiden Middle project & \$200K from previously authorized planning funds). On 5/3/21, the Board of Commissioners approved a \$2.2 M supplemental appropriation to address additional renovations including roofing, new windows, HVAC, ceilings, lighting, paint, and flooring, with greater focus on the older sections of the school.

School Construction Projects 4-Year Plan (as amended)	Fiscal Year 2019/20	Fiscal Year 2020/21	Fiscal Year 2021/22	Fiscal Year 2022/23	Total	Notes
Hickory Public Schools - Elementary School Additions	0	0	4,000,000	4,000,000	8,000,000	Classroom additions at Jenkins, Oakwood, and Viewmont to replace mobile units and to connect two buildings at Southwest.
Newton-Conover High School Renovations	0	0	18,000,000	0	18,000,000	Roofing, HVAC upgrades, and new cafeteria (added \$10M State Needs Based Funding awarded in FY 2020/21).
Totals	10,250,000	2,408,032	41,500,000	4,000,000	58,158,032	
Revenue						
Installment Purchase	10,250,000	(591,968)	31,500,000	4,000,000	45,158,032	
Future Debt Project Balance	0	3,000,000	0	0	3,000,000	
Needs Based Public School Funds	0	0	10,000,000	0	10,000,000	Match provided by \$8M above & \$2.8M in prior cycle
Total Revenue	10,250,000	2,408,032	41,500,000	4,000,000	58,158,032	

SOLID WASTE CIP Summary	Funding in FY 2021/22	Funding in FY 2022/23	Funding in FY 2023/24	Funding in FY 2024/25	Funding in FY 2025/26	Total in 5 Years
PAY AS GO CAPITAL - CAPITAL PROJECTS FUND						
Closure Project	1,000,000	1,000,000	1,000,000	300,000	300,000	3,600,000
Subtitle D Cell Construction	100,000	100,000	100,000	500,000	500,000	1,300,000
Total Pay As Go Capital Projects Fund	1,100,000	1,100,000	1,100,000	800,000	800,000	4,900,000
PAY AS GO CAPITAL - OPERATING FUND						
Articulated Ejector Truck	0	0	625,000	0	0	625,000
Bulldozer	360,000	0	0	0	0	360,000
Compactor Rebuild Program	0	750,000	0	0	800,000	1,550,000
Diesel Storage Tank	0	50,000	0	0	0	50,000
Excavator	0	0	0	0	350,000	350,000
Grinder	0	0	0	850,000	0	850,000
Lawnmower and/or Bush Hog	25,000	0	25,000	0	0	50,000
Loader, Track and Tire Type	0	0	250,000	250,000	0	500,000
Pickup Truck 3/4 Ton and/or 1/2 Ton	40,000	45,000	0	0	47,000	132,000
Road Tractor, Water Truck/or Fuel Service Truck	0	120,000	0	0	0	120,000
Roof Replacements	45,000	0	0	0	0	45,000
Scales Operating Software	25,000	0	0	0	0	25,000
Total Pay As Go Operating Fund	495,000	965,000	900,000	1,100,000	1,197,000	4,657,000
OPERATING COSTS & TRANSFERS						
Personal Services	2,113,529	2,155,800	2,198,916	2,242,894	2,287,752	10,998,891
General Operating	3,978,808	4,018,596	4,058,782	4,099,370	4,140,364	20,295,920
Contingency	452,129	35,587	1,142,877	317,708	362,586	2,310,887
Closure / Post Closure Contra Accounts	100,000	100,000	100,000	100,000	100,000	500,000
Transfer to Capital Projects Fund	1,100,000	1,100,000	1,100,000	800,000	800,000	4,900,000
TOTAL OPERATING	7,744,466	7,409,983	8,600,575	7,559,972	7,690,702	39,005,698
TOTAL EXPENSES	9,339,466	9,474,983	10,600,575	9,459,972	9,687,702	48,562,698
REVENUES						
Landfill User Fees	6,117,324	6,239,670	7,351,959	7,572,518	7,799,694	35,081,165
Demo Landfill User Fees	1,069,200	1,079,892	1,090,691	0	0	3,239,783
Methane-Duke Power	465,000	465,000	465,000	465,000	465,000	2,325,000
Tire Disposal Tax	200,000	200,000	200,000	202,000	200,000	1,002,000
White Goods Disposal Tax	65,000	65,000	65,000	65,000	65,000	325,000
Solid Waste Disposal Tax (5 year average 20% of tax paid in)	80,000	80,800	81,608	82,424	83,248	408,080
Solid Waste Franchise Fee	75,000	75,000	75,000	100,000	100,000	425,000
Miscellaneous & All Others Revenues	167,942	169,621	171,317	173,030	174,760	856,670
Transfer from Solid Waste Management Fund	1,100,000	1,100,000	1,100,000	800,000	800,000	4,900,000
Fund Balance Appropriated	0	0	0	0	0	0
TOTAL REVENUES	9,339,466	9,474,983	10,600,575	9,459,972	9,687,702	48,562,698

SOLID WASTE CIP	Funding in FY 2021/22	Funding in FY 2022/23	Funding in FY 2023/24	Funding in FY 2024/25	Funding in FY 2025/26	Total in 5 Years
PAY AS GO CAPITAL - CAPITAL PROJECTS FUND						
Closure Project - Funds are reserved for expenses needed to close the C&D Landfill and the next cell closure in the MSW Landfill.	1,000,000	1,000,000	1,000,000	300,000	300,000	3,600,000
Methane Gas Perimeter Infrastructure - New methane gas extraction wells and purchase associated piping, fittings, heads, etc. in completed waste areas of Unit 2 & Unit 3 Landfill cells. This will allow Landfill to start extracting needed methane from these areas to increase gas flow to the methane to electricity co-generation facility.	-	-	-	-	-	0
Subtitle D Cell Construction - This project funds the continuum of the Subtitle D Cell Construction. The next cell is Unit 3 Phase 2 projected to open Fiscal Year 2020/21. Funds will continue to be set aside for future Unit 4.	100,000	100,000	100,000	500,000	500,000	1,300,000
Total Pay As Go Capital Projects Fund	1,100,000	1,100,000	1,100,000	800,000	800,000	4,900,000
OPERATING COSTS & TRANSFERS						
Articulated Ejector Truck - Much like the articulated dump truck, the ejector truck will be used to haul daily and intermediate cover material from soil borrow areas to both MSW and C&D Landfills. An Ejector truck does not raise to dump, it expels the load from the rear with an ejector. This allows for a much safer delivery of load to uneven area without the risk of turn the truck over.	-	-	625,000	-	-	625,000
Bulldozer - Dozers are used daily in the landfill to spread out waste and place cover material.	360,000	-	-	-	-	360,000
Bulldozer Rebuild Program - The certified Caterpillar rebuild program offers a like-new machine with a like-new warranty and a new serial number, all at a fraction of the cost of a comparable new machine.	-	-	-	-	-	0
Compactor Rebuild Program - The certified Caterpillar rebuild program offers a like-new machine with a like-new warranty and a new serial number, all at a fraction of the cost of a comparable new machine.	-	750,000	-	-	800,000	1,550,000
Diesel Storage Tank - Fuel storage tank is needed to maintain the quantity of diesel fuel used in the daily operations of the landfill.	-	50,000	-	-	-	50,000
Excavator - Excavators are used in obtaining soils needed for landfill operations. Replacements are scheduled according to Solid Waste financial analysis and planning.	-	-	-	-	350,000	350,000
Farm Tractor - Farm tractor is used to maintain 800 acres at the Blackburn Facility and 300 acres at the Bethany Church Road site, 5 miles of access roads, sowing grass, and snow removal.	-	-	-	-	-	0
Grinder - Grinders are used in the C&D landfill to grind certain debris into mulch for resale	- 253	-	-	850,000	-	850,000

SOLID WASTE CIP	Funding in FY 2021/22	Funding in FY 2022/23	Funding in FY 2023/24	Funding in FY 2024/25	Funding in FY 2025/26	Total in 5 Years
Lawnmower & Bush Hog- Lawn mowers and bush hogs are used to maintain property associated with the Landfill and Solid Waste Management.	25,000	-	25,000	-	-	50,000
Loader Track & Tire Type	-	-	250,000	250,000	-	500,000
Mini Excavator / Skid Steer- Much like the large excavator, the mini excavator digs soils needed for landfill operations but on a smaller scale.	-	-	-	-	-	0
Pickup Truck 3/4 Ton and/or 1/2 Ton- 3/4 ton or 1/2 ton pickups are replaced as necessary according to the Solid Waste financial analysis and planning.	40,000	45,000	-	-	47,000	132,000
Road Tractor, Water Truck, or Fuel Service Truck- Road tractors are needed to haul leachate tankers, equipment ot other sites, and move grinders around Treatment and Processing areas.	-	120,000	-	-	-	120,000
Roof Replacements - Replace shingle roof on methane gas building at Bethany Church Road Landfill and replace shingle roof on Landfill office building at Blackburn Landfill.	45,000	-	-	-	-	45,000
Scales Weighing/Operating Software - Replacing weighing software due to many issues with the current software that the company has not been able to locate or correct. New softwre offers new technology that allows tickets to be emailed to customers and processing of credit cards.	25,000	-	-	-	-	25,000
Total Pay as Go	495,000	965,000	900,000	1,100,000	1,197,000	4,657,000

WATER AND SEWER CIP Summary	Funding in FY 2021/22	Funding in FY 2022/23	Funding in FY 2023/24	Funding in FY 2024/25	Funding in FY 2025/26	Total
SECC CAPITAL PROJECTS						
Hickory-Catawba WWTP Future Expansion	250,000	250,000	250,000	250,000	3,250,000	4,250,000
S NC 16 Water (8,000 LF of 12")	2,500,000	0	0	0	0	2,500,000
Buffalo Shoals Road Water (15,000 LF of 16")	0	0	0	0	500,000	500,000
Sherrills Ford Rd 1.0 MG Storage Tank	0	0	0	2,900,000	0	2,900,000
New Booster Pump Station for SF/150	0	0	0	1,580,000	0	1,580,000
Sherrills Ford Rd Water Main Replacement (16" and 24")	0	0	0	0	0	0
Village Center PS Upgrade (pumps, elect, wet well)	2,709,000	0	0	0	0	2,709,000
Village Center FM Upgrade (19,500 LF of 12")	0	500,000	2,830,000	0	0	3,330,000
Sherrills Ford PS Upgrade (3rd Pump)	0	0	265,000	0	0	265,000
Lake Norman Marina PS Upgrade (pumps and elect)	0	0	0	0	609,000	609,000
Old Hwy 16 PS Upgrade (pumps and elect)	0	0	0	0	0	0
Old Hwy 16 GS Upgrade	0	0	0	0	0	0
Terrapin Creek PS Upgrade (3rd pump, valves, elect)	0	0	0	0	0	0
Balls Creek PS Upgrade (3rd pump, valves, elect)	0	0	0	0	0	0
Total SECC Capital Projects (Fund 450)	5,459,000	750,000	3,345,000	4,730,000	4,359,000	18,643,000
SECC DISTRICT OPERATING EXPENSES						
Personal Services - Chargeback for 1/2 of cost	64,446	66,379	68,370	70,421	72,534	342,150
General Operating	204,717	208,811	212,987	217,247	221,592	1,065,354
Hickory-Catawba Wastewater Treatment Plant Expansion Contract Payment and Operations	410,000	410,000	551,220	551,220	551,220	2,473,660
Contingency	0	0	0	0	0	0
Total SECC Operating (Fund 550)	679,163	685,190	832,577	838,888	845,346	3,881,164
COUNTY OPERATING EXPENSES						
Personal Services	128,891	132,758	136,741	140,843	145,068	684,301
General Operating	81,797	83,433	85,102	86,804	88,540	425,676
Hickory-Catawba Wastewater Treatment Plant Expansion Debt Payment and Operations	391,220	391,220	551,220	551,220	551,220	2,436,100
Blackburn-Plateau Water Loop Debt Payment	75,000	75,000	75,000	75,000	75,000	375,000
Highway 150 Sewer Debt Payment	747,677	747,677	747,677	747,677	0	2,990,708
Wastewater Collection Debt Payment	513,411	494,491	453,123	453,123	453,123	2,367,271
To SECC Water & Sewer Capital Fund	3,950,213	0	1,956,785	3,280,033	2,098,532	11,285,563
Total County Operating (Fund 515)	5,888,209	1,924,579	4,005,648	5,334,700	3,411,483	20,564,619
TOTAL EXPENSES ALL FUNDS	12,026,372	3,359,769	8,183,225	10,903,588	8,615,829	43,088,783
SECC CAPITAL REVENUE						
From County General Fund	504,287	0	343,133	383,983	1,173,164	2,404,567
County 1/4 cent Sales Tax	1,004,500	1,024,590	1,045,082	1,065,984	1,087,304	5,227,460
From County Water & Sewer Fund	3,950,213	0	1,956,785	3,280,033	2,098,532	11,285,563
Fund Balance Applied	0	(274,590)	0	0	0	(274,590)
Total SECC District Capital (Fund 450)	5,459,000	750,000	3,345,000	4,730,000	4,359,000	18,643,000

WATER AND SEWER CIP Summary	Funding in FY 2021/22	Funding in FY 2022/23	Funding in FY 2023/24	Funding in FY 2024/25	Funding in FY 2025/26	Total
SECC DISTRICT OPERATING REVENUE						
From County General Fund	195,163	196,350	338,849	340,223	341,694	1,412,279
Revenue Sharing Contracts	484,000	488,840	493,728	498,665	503,652	2,468,885
Fund Balance Applied	0	0	0	0	0	0
Total SECC District (Fund 550)	679,163	685,190	832,577	838,888	845,346	3,881,164
COUNTY WATER & SEWER OPERATING REVENUE						
From County General Fund	1,160,550	1,700,850	1,253,162	1,249,641	498,466	5,862,669
System Development Fees	210,000	212,100	214,221	216,363	218,527	1,071,211
Revenue Sharing Contracts	503,000	508,030	513,110	518,241	523,423	2,565,804
From SECC Water & Sewer Fund	64,446	66,379	68,370	70,421	72,534	342,150
Fund Balance Applied	3,950,213	(562,780)	1,956,785	3,280,034	2,098,533	10,722,785
Total County Revenue (Fund 515)	5,888,209	1,924,579	4,005,648	5,334,700	3,411,483	20,564,619
TOTAL REVENUE						
From County General Fund	1,860,000	1,897,200	1,935,144	1,973,847	2,013,324	9,679,515
County 1/4 cent Sales Tax	1,004,500	1,024,590	1,045,082	1,065,984	1,087,304	5,227,460
System Development Fees	210,000	212,100	214,221	216,363	218,527	1,071,211
Revenue Sharing Contracts	987,000	996,870	1,006,838	1,016,906	1,027,075	5,034,689
Transfers	4,014,659	66,379	2,025,155	3,350,454	2,171,066	11,627,713
Fund Balance Applied	3,950,213	(837,370)	1,956,785	3,280,034	2,098,533	10,448,195
TOTAL REVENUE ALL FUNDS	12,026,372	3,359,769	8,183,225	10,903,588	8,615,829	43,088,783

Water & Sewer Projects Descriptions	Funding in FY 2021/22	Funding in FY 2022/23	Funding in FY 2023/24	Funding in FY 2024/25	Funding in FY 2025/26	Total	Funding Notes	Operating Impacts
SECC CAPITAL PROJECTS								
Hickory-Catawba WWTP Future Expansion - This project builds funds for future upgrades/expansion to the WWTP.	250,000	250,000	250,000	250,000	3,250,000	4,250,000		
S NC Business Water - This project will complete a water loop along South NC Business 16 from Anderson Mountain Road to the intersection at Hwy 150 and improve water hydraulics and water quality.	2,500,000	0	0	0	0	2,500,000		
Buffalo Shoals Rd Water Loop - This project will create a water loop within the SECC service system and connect the 2 water storage tanks; thereby, improving system efficiency.	0	0	0	0	500,000	500,000		
Sherrills Ford Rd 1.0 MG Storage Tank	0	0	0	2,900,000	0	2,900,000		
New Booster Pump Station for SF/150	0	0	0	1,580,000	0	1,580,000		
Sherrills Ford Rd Water Main Replacement (16" and 24")	0	0	0	0	0	0		
Village Center PS Upgrade - Pump station improvements to increase capacity needs as a result of new development.	2,709,000	0	0	0	0	2,709,000		
Village Center FM Upgrade (19,500 LF of 12")	0	500,000	2,830,000	0	0	3,330,000		
Sherrills Ford PS Upgrade (3rd Pump)	0	0	265,000	0	0	265,000		
Lake Norman Marina PS Upgrade (pumps and elect)	0	0	0	0	609,000	609,000		
Total SECC Capital Projects	5,459,000	750,000	3,345,000	4,730,000	4,359,000	18,643,000		
SECC DISTRICT OPERATING COSTS								
Personal Services - Chargeback for 1/2 of cost of county staff providing services to the district	64,446	66,379	68,370	70,421	72,534	342,150		
General Operating - Includes professional services for engineering reports on planned projects.	204,717	208,811	212,987	217,247	221,592	1,065,354		

Water & Sewer Projects Descriptions	Funding in FY 2021/22	Funding in FY 2022/23	Funding in FY 2023/24	Funding in FY 2024/25	Funding in FY 2025/26	Total	Funding Notes	Operating Impacts
Hickory-Catawba Wastewater Treatment Plant Expansion - SECC portion of payments to the City of Hickory contracted expenses.	410,000	410,000	551,220	551,220	551,220	2,473,660	per contract with City of Hickory	contracted costs
Total SECC Operating	679,163	685,190	832,577	838,888	845,346	3,881,164		
COUNTY DEBT SERVICE & OPERATING								
Personal Services - 1 FTE dedicated to water & sewer.	128,891	132,758	136,741	140,843	145,068	684,301		
General Operating - Includes professional services for engineering reports on planned projects.	81,797	83,433	85,102	86,804	88,540	425,676		
Hickory-Catawba Wastewater Treatment Plant Expansion - County's portion of debt service & operating expenses to the City of Hickory.	391,220	391,220	551,220	551,220	551,220	2,436,100		debt service and annual operating costs
Blackburn-Plateau Water Loop - Debt repayment for project approved in prior years.	75,000	75,000	75,000	75,000	75,000	375,000	\$3 million from Economic Stimulus funds. \$1.5 million principal forgiveness loan for 20 years, payments are \$75,000 annually, \$1.5 million grant. (ends 29-30)	annual debt service
Highway 150 Sewer - Debt repayment for project approved in prior years.	747,677	747,677	747,677	747,677	0	2,990,708	Project funding from Water and Sewer Fund and installment purchase obligations issued over 15yrs @ 2.5 percent interest. (ends 24-25)	annual per year debt service
Southeastern Catawba County (SECC) Waste Water Collection - Debt repayment for project approved in prior years.	513,411	494,491	453,123	453,123	453,123	2,367,271	Funding from installment purchase obligations issued over 20 yrs @ 4.19 percent interest. Final debt payment is in 2028. Debt repaid from property tax and/or portion of the 1/4 cent sales tax devoted to water and sewer. (ends 27-28)	annual debt service per year
Transfer to SECC Water & Sewer Capital Fund	3,950,213	0	1,956,785	3,280,033	2,098,532	11,285,563		
Total County Operating	5,888,209	1,924,579	4,005,648	5,334,700	3,411,483	20,564,619		
TOTAL PROJECT AND OPERATING EXPENSES	12,026,372	3,359,769	8,183,225	10,903,588	8,615,829	43,088,783		



catawba county
MAKING. LIVING. BETTER.

APPENDIX



FINANCIAL STATISTICS, STATEMENTS & POLICIES

Investment Policy

SCOPE

This investment policy applies to all financial assets of Catawba County. The County combines the cash resources of its various funds into a single pool in order to maximize investment earnings. Each fund's portion of total cash and investments is shown by fund type in the combined balance sheet of the County's Comprehensive Annual Financial Report. This policy applies to all transactions involving the financial assets and related activity of all the various funds accounted for in the County's Comprehensive Annual Financial Report.

OBJECTIVES

Funds of the County will be invested in accordance with North Carolina General Statute 159-30, the County's Investment Policy and written administrative procedures. The County's investments shall be undertaken in a manner that (1) seeks to ensure the preservation of capital in the overall portfolio (safety), (2) provides for sufficient liquidity to meet the cash needs of the County's various operations (liquidity), and (3) attains a fair market rate of return (yield). Cash management functions will be conducted in such a manner as to ensure that adequate funds will always be available to meet the County's financial obligations and to provide the maximum amount of funds available for investment at all times.

RESPONSIBILITY

In accordance with North Carolina General Statutes, the Chief Financial Officer is designated as the Investment Officer of the County and is responsible for the County's financial assets. The Chief Financial Officer is also responsible for investment decisions and activities and shall develop and maintain written administrative procedures for the operation of the cash management and investment program, consistent with North Carolina General Statutes. In order to promote the efficiency of investment duties and related activities, the Chief Financial Officer may, at his option, designate one or more members of his staff to perform the functions of cash management and investing. Such delegation shall not relieve the Chief Financial Officer of responsibility for all transactions and executions performed by the designated individuals.

The standard of prudence to be used by the Investment Officer shall be the "prudent person" standard and shall be applied in the context of managing an overall portfolio. It states that investment officers acting in accordance with North Carolina General Statutes, this policy, written administrative procedures, and exercising due diligence, shall be relieved of personal responsibility for an individual security's credit risk or market price change, provided deviations from expectations are reported in a timely fashion and appropriate action is taken to control adverse developments. Investments shall be made with judgment and care, under circumstances then prevailing, which persons of prudence, discretion and intelligence exercise in the

management of their own affairs, not for speculation, but for investment, considering the probable safety of their capital as well as the probable income to be derived.

ETHICS AND CONFLICTS OF INTEREST

The Chief Financial Officer, designated Investment Officer and employees involved in the investment process shall refrain from personal business activity that could conflict with proper execution and management of the investment program, or which could impair their ability to make impartial investment decisions. Investment officials and employees shall disclose to the County Manager any material interests in financial institutions that conduct business with Catawba County, and they shall further disclose any personal financial/investment positions that could be related to the performance of the County's portfolio. This disclosure need not include normal banking or brokerage relationships that are at normal market rates and conditions available to the general public.

STATUTORY AUTHORIZATION

The legal limitations of local government investments are defined in North Carolina G.S. 159-30. Accordingly, the following classes of securities are indicative of the investments utilized by Catawba County:

- A. Obligations of the United States or obligations fully guaranteed both as to principal and interest by the United States.
- B. Obligations of the Federal Financing Bank, the Federal Farm Credit Bank, the Bank for
- C. Cooperatives, the Federal Intermediate Credit Bank, the Federal Land Banks, the Federal
- D. Home Loan Banks, the Federal Home Loan Mortgage Corporation, the Federal National
- E. Mortgage Association, the Government National Mortgage Association, the Federal
- F. Housing Administration, the Farmers Home Administration and the U.S. Postal Service.
- G. Obligations of the State of North Carolina.
- H. Deposits at interest or purchase of certificates of deposit with any bank, savings and loan association or trust company in North Carolina, provided such deposits or certificates of deposit are fully collateralized.
- I. Prime quality commercial paper bearing the highest rating of at least one nationally recognized rating service and not bearing a rating below the highest (A1, P1, F1) by any nationally recognized rating service which rates the particular obligation.
- J. Participating shares in a mutual fund for local government investment (such as the N.C. Capital Management Trust), which is certified by the N.C. Local Government Commission.

ADMINISTRATIVE RESTRICTIONS

In addition to the previously noted limitations on appropriate securities, Catawba County's investment activities are further restricted in the following manner:

It is the policy of Catawba County to diversify its investment portfolio. Assets held shall be diversified to eliminate the risk of loss resulting from the over concentration of assets in a specific issuer or specific class of securities. Diversification strategies shall be determined and revised periodically by the Chief Financial Officer. Portfolio maturities shall be staggered to avoid undue concentration of assets in a specific maturity sector. Maturities selected shall provide for stability of income and reasonable liquidity.

- Catawba County will invest its short-term investments (< one year) based on cash flow analysis
- Catawba County will invest minimal levels in money market funds or local government investment pools unless these instruments have higher yields
- Short-term investments will be aggressively managed to maximize yield
- Reserve funds and other funds with longer-term investment horizons (> one year) will be invested in higher yield, longer maturing investments to maximize the investment opportunity available.

Catawba County recognizes that investment risks can result from issuer defaults, market price changes or various technical complications leading to temporary illiquidity. Portfolio diversification is employed as a way to minimize default risk. No individual investment transaction shall be undertaken that jeopardizes the capital position of the overall portfolio. In the event of a default by a specific issuer, the Chief Financial Officer shall review and, if appropriate, proceed to liquidate securities having comparable credit risks.

SELECTION OF SECURITIES

The Chief Financial Officer, or his designee, will determine which instruments shall be purchased and sold, and the desired maturity date(s) that are in the best interest of the County. All brokers and dealers transacting business with the County must be licensed to do business within North

Carolina. They must also have extensive knowledge of NC General Statutes and have references from other North Carolina local governments. The selection of an instrument will involve the evaluation of, but not be limited to, the following factors:

- A. Cash flow projections and requirements
- B. Current market conditions
- C. Overall portfolio balance and makeup
- D. Relative liquidity of the instrument

CUSTODY AND SAFEKEEPING OF SECURITIES

Catawba County will maintain a third party safekeeping account for all investments (generally provided by the County's primary bank), or take physical possession of them. Some securities, primarily certificates of deposit, will not be kept in the third party safekeeping account, but will be kept by the Investment Officer in the vault of the County Finance Department. Transactions will be processed on a delivery versus payment basis, which insures that securities are deposited in an eligible financial institution prior to the release of funds.

INTERNAL CONTROLS

The Chief Financial Officer is responsible for establishing and maintaining a system of internal controls. The internal control structure shall be designed to provide reasonable assurances that the assets of Catawba County are protected from loss, theft, or misuse by third parties or County employees. Accordingly, the Chief Financial Officer shall establish a process for an annual independent review by an external auditor to assure compliance with policies and procedures.

REPORTING

The Chief Financial Officer shall prepare an investment report on a semi-annual basis, including a management summary that provides an analysis of the status of the current investment portfolio. The report will include the following:

- Listing of individual securities held at the end of the reporting period.
- Average weighted yield to maturity of portfolio on investments.
- Listing of investments by maturity date.
- Percentage of each type of investment in the total portfolio.

CATAWBA COUNTY, NORTH CAROLINA**Table 5****Assessed Valuation and Actual Value of Taxable Property
Last Ten Fiscal Years**

Fiscal Year	Real Property	Personal Property	Public Utility Property	Total Taxable Assessed Value	Total Direct Tax Rate ⁽¹⁾	Estimated Real Market Value
2011	12,057,640,336	2,454,965,234	610,253,122	15,122,858,692	0.535	15,122,858,692
2012 ⁽²⁾	12,154,011,798	2,754,476,587	606,953,739	15,515,442,124	0.530	15,436,714,878
2013	12,240,949,134	3,127,347,289	659,587,935	16,027,884,358	0.530	15,946,556,918
2014	12,224,185,313	3,790,836,072	685,580,853	16,700,602,238	0.530	16,192,168,158
2015	12,267,687,100	3,622,784,098	746,952,594	16,637,423,792	0.530	16,249,070,995
2016 ⁽²⁾	11,564,008,687	3,742,083,773	788,247,696	16,094,340,156	0.575	16,261,837,078
2017	11,682,762,282	3,910,899,616	827,530,781	16,421,192,679	0.575	16,571,997,860
2018	11,821,086,656	4,032,470,698	846,131,001	16,699,688,355	0.575	17,439,106,470
2019	11,984,593,390	4,339,896,854	856,998,611	17,181,488,855	0.575	18,580,608,689
2020 ⁽²⁾	13,101,976,344	4,431,826,297	922,892,477	18,456,695,118	0.575	N/A

⁽¹⁾ Tax rate expressed in dollars of tax per \$100 of assessed valuation.

⁽²⁾ Increase as a result of the County 4-year real property revaluation cycle.

Source: Catawba County Property Appraiser

CATAWBA COUNTY, NORTH CAROLINA
Table 6
**Property Tax Rates - Direct and Overlapping Governments ⁽¹⁾
Last Ten Fiscal Years**

	Fiscal Year									
	2020	2019	2018	2017	2016	2015	2014	2013	2012	2011
Catawba County										
Property Tax	0.5750	0.5750	0.5750	0.5750	0.5750	0.5300	0.5300	0.5300	0.5300	0.5350
Fire Districts:										
Bandys	0.0780	0.0820	0.0820	0.0820	0.0820	0.0700	0.0700	0.0700	0.0600	0.0600
Catawba Rural	0.1300	0.1000	0.1000	0.1000	0.0850	0.0700	0.0700	0.0700	0.0700	0.0700
Claremont Rural	0.0900	0.0900	0.0900	0.0800	0.0800	0.0700	0.0700	0.0700	0.0700	0.0700
Conover Rural	0.1100	0.1100	0.0900	0.0900	0.0900	0.0700	0.0700	0.0700	0.0700	0.0700
Cooksville	0.0750	0.0620	0.0620	0.0620	0.0620	0.0617	0.0617	0.0617	0.0517	0.0517
Hickory Rural	0.1500	0.1200	0.1200	0.0900	0.0900	0.0700	0.0700	0.0700	0.0700	0.0700
Long View Rural	0.0830	0.0730	0.0730	0.0730	0.0730	0.0650	0.0546	0.0546	0.0546	0.0546
Maiden Rural	0.0753	0.0800	0.0800	0.0800	0.0750	0.0700	0.0600	0.0600	0.0600	0.0600
Mountain View	0.0718	0.0750	0.0750	0.0750	0.0600	0.0600	0.0600	0.0600	0.0600	0.0600
Newton Rural	0.1200	0.1200	0.0900	0.0900	0.0900	0.0850	0.0700	0.0700	0.0700	0.0700
Oxford	0.0650	0.0650	0.0650	0.0650	0.0650	0.0558	0.0558	0.0558	0.0558	0.0558
Propst	0.0620	0.0620	0.0620	0.0620	0.0620	0.0615	0.0615	0.0615	0.0615	0.0615
Sherrills Ford	0.1300	0.1100	0.1100	0.1100	0.0810	0.0800	0.0700	0.0700	0.0700	0.0700
St. Stephens	0.1200	0.1200	0.1200	0.1200	0.0900	0.0900	0.0700	0.0700	0.0700	0.0700
Municipalities:										
Town of Brookford	0.5200	0.5200	0.5200	0.5200	0.5200	0.5200	0.5200	0.5200	0.5200	0.5200
Town of Catawba	0.5800	0.5800	0.4800	0.4800	0.4800	0.4800	0.4800	0.4800	0.4800	0.4800
City of Claremont	0.0490	0.4900	0.4900	0.4900	0.4900	0.4600	0.4600	0.4600	0.4600	0.4600
City of Conover	0.0500	0.5000	0.4700	0.4700	0.4700	0.4300	0.4000	0.4000	0.4000	0.4000
City of Hickory	0.5875	0.5665	0.5665	0.5665	0.5665	0.5000	0.5000	0.5000	0.5000	0.5000
City of Newton	0.5400	0.5400	0.5400	0.5400	0.5400	0.5100	0.4800	0.4800	0.4800	0.4800
Total Maximum Rate - Fire District	0.7250	0.6950	0.6950	0.6950	0.6650	0.6200	0.6000	0.6000	0.6000	0.6050
Total Maximum Rate - Municipalities	1.1625	1.1550	1.1415	1.1415	1.1415	1.0500	1.0500	1.0500	1.0500	1.0550

⁽¹⁾ All tax rates are expressed in dollars of tax per \$100 of assessed valuation. For the above years, the tax levies were assessed at one hundred percent (100%) of the actual value.

Source: Catawba County Tax Collector

Debt Management Policy

INTRODUCTION

Catawba County recognizes that a formal debt policy is essential to effective financial management. Adherence to a debt management policy signals to rating agencies and capital markets that the government is well managed and therefore likely to meet its debt obligations in a timely manner. In addition, it helps to insure that a government maintains a sound financial position and that credit quality is protected. Debt management policies are written guidelines, allowances and restrictions that guide the debt issuance process and it is a recommended practice of the Government Finance Officers Association (GFOA).

Many of the processes for approval, sale and repayment of debt are controlled by North Carolina General Statutes and may not all be repeated within this policy. This debt policy is to be used in conjunction with those laws and regulations along with the operating and capital budgets and other financial policies. Objectives of the debt policy have been established to assist the County in retaining its bond ratings and include:

- Funding a Capital Improvement Plan
- Maintaining an appropriate mix of pay-as-you-go and debt funding
- Maintaining an adequate fund balance, including an appropriate level of unassigned fund balance
- Structuring debt repayment schedules that observers expect of highly rated (AA or AAA) counties

DEBT INSTRUMENTS

The County will use appropriate debt instruments to provide funding for capital assets and improvements at the lowest cost with minimal risk:

General Obligation Bonds

General Obligation Bonds are bonds secured by a promise to levy taxes in an amount necessary to pay debt service, principal and interest, coming due each fiscal year until repaid. General obligation bonds are backed by the full faith and credit of the County. These bonds are authorized by a referendum or by non-voted (2/3) authorization by the governing body. The non-voted authorization allows governments to issue up to two-thirds of the previous year's net debt reduction without a referendum.

Revenue and Special Obligation Bonds

Revenue bonds are bonds that pledge revenues generated by the debt-financed asset or by the operating system of which that asset is a part. Special Obligation Bonds are bonds that are payable from the pledge of revenues other than locally levied taxes.

Other Financing Options

Installment financings are alternative financing methods that do not require a referendum. Certificates of Participation or Limited Obligation Bonds represent an undivided interest in the payments made by a public agency pursuant to a financing lease or an installment purchase agreement. The security for this financing is represented by a lien on the property acquired or constructed.

An Installment Purchase Contract is an agreement with a financial institution in which the equipment or property is acquired and periodic payments are made to satisfy the debt service.

The County will typically use this type of financing to finance a capital asset for ten to fifteen years with the capital asset being used as collateral for the loan. In other cases, this financing will be used for short-term equipment/vehicle purchases of three to five years.

The County will use pay-as-you-go funding for capital improvements or capital assets having a cost of less than \$250,000 or assets having a useful life of less than ten years unless budgetary constraints require the use of financing to acquire the necessary funding for those capital improvements or capital assets.

PURPOSES FOR DEBT ISSUANCE

The County may issue debt for the purpose of acquiring or constructing capital assets including land, buildings, machinery, equipment, fixtures and any other eligible expenses of a project and for making major renovations to existing capital improvements that are for the good of the public. Exceptions to this rule will be considered on a case-by-case basis to determine if the contemplated debt is in the best interest of the County. Long-term debt shall not be used for financing ongoing operational expenses. When applicable, debt issuance will be pooled together to minimize issuance expense.

Before issuing any new debt the County will consider the following factors:

- Global, national and local financial environment and economy
- Current interest rates and expected interest rate changes
- Cash position and current debt position
- Availability of funds to repay the debt
- Urgency of current capital needs and flexibility to meet future needs
- Appropriate debt issuance practices and debt structuring

DEBT STRUCTURE

The debt structure is made up of the type of debt, interest rate and principal maturity schedule. This could include General Obligation Bonds, Revenue or Special Obligation Bonds or other installment financings. The cost of taxable debt is typically higher than the cost of tax-exempt debt; however, the issuance of taxable debt is mandated in some circumstances and may allow flexibility in subsequent contracts with users or managers of the improvements constructed with bond proceeds. The County will usually issue obligations on a tax-exempt basis, but may occasionally issue taxable obligations when there is an expected benefit from doing so. The County shall establish an affordable debt level to preserve credit quality and insure sufficient revenue is available to pay annual debt service obligations.

General Obligation Bonds will generally be competitively bid with no more than a 20-year life unless there are compelling factors which make it necessary to extend beyond and applicable law allows a longer term. In a competitive sale, the County may sell its debt obligations by allowing an interested underwriter or syndicate to submit a proposal to purchase and issue bonds. The bonds are awarded to the underwriter presenting the best bid according to stipulated criteria set forth in the notice to sale.

Negotiated sales or private placements may be used where allowed when complex financing or sales structure is a concern with regard to marketability. In a negotiated sale, the bonds may be sold through an exclusive arrangement between the County and an underwriter or underwriting syndicate. At the end of successful negotiations, the issue is awarded to the underwriter. This method offers the most flexibility to the County. The criteria used to select an underwriter or syndicate in negotiated sales should include, but not be limited to the following: overall experience, marketing philosophy, capability, recent experience, underwriter's discount and overall expenses.

The County may elect to sell its debt obligations through a private placement with a financial institution when appropriate. Selection through private placement shall be determined through a Request for Proposal (RFP) process.

Debt service for each issue will be structured in an attempt to minimize the County's interest payments over the life of the issue while taking into account the existing debt obligations of the County. Any debt issued shall not have a maturity date beyond the useful life of the asset being acquired or constructed by the debt proceeds.

The County may also consider various financing methods including fixed or variable interest rate debt in order to minimize the interest costs over the life of the issue. The use of these methods will be evaluated based on market conditions and the maximum benefit to the County while minimizing the County's risk. When appropriate, the County may choose to issue securities that pay a rate of interest that varies according to a predetermined formula or results from a periodic remarketing of the securities or reset date determined by the bondholder. The County will limit the issuance of variable rate debt to help maintain the County's credit rating. The County's long term variable rate debt will not exceed 10 percent of the total outstanding general debt.

Investment of bond proceeds will be consistent with those authorized by existing state law, the County's investment policy and applicable bond covenants. Bond proceeds shall be invested and tracked separately from other investments.

DEBT RATIOS

The County will use an objective, analytical approach to determine the amount of debt to be considered for authorization and issuance. This process involves the comparison of generally accepted debt ratios from similar counties to the current County ratios. These ratios will be reevaluated every five (5) years or sooner as market conditions dictate. The County shall adhere to the following ratios:

Net Direct Debt Per Capita

This ratio measures the burden of direct debt placed on the population supporting the debt. This is widely used by rating agencies as a measure of an issuer's ability to repay the debt. The County's General Obligation debt per capita will be in line with other North Carolina counties that maintain the same credit rating. The County will maintain per capita debt that does not exceed \$2,000.

Net Direct Debt as a Percentage of Assessed Valuation

This ratio measures debt levels against the property tax base that generates the tax revenues used as the main source of debt repayment. The County will maintain its debt at no more than 1.50 percent of the countywide assessed value (legal limit is 8 percent).

Net Direct Debt Service as a Percentage of Operational Budget

This ratio reflects the County's budgetary flexibility to adjust spending levels as economic conditions change. The County will maintain its net debt service at no more than 20 percent of the operational budget.

Ten-Year Payout Ratio

This ratio measures how quickly the County retires its outstanding indebtedness. A higher payout ratio preserves the County's capacity to borrow for future capital needs. The County will maintain its ten-year payout at a 65 percent level or higher.

REFINANCING OF OUTSTANDING DEBT

The County will continually review its outstanding debt and recommend issue for refunding as market opportunities arise. Debt shall only be refinanced for the purpose of achieving debt service savings, unless required to achieve specific debt management goals of the County. The estimation of net present value savings should be, at a minimum, in the range of 3 percent of the refunded maturities before a refunding process would be considered unless the County otherwise determines the annual savings warrant the refunding. The County will not refinance debt for the purpose of deferring scheduled debt service, unless unique circumstances are present. The County is aware that refinancing for the purpose of deferring debt service may have an impact on its credit rating.

The County may issue advance refunding bonds when advantageous, legally permissible and prudent while net present value savings are achieved. Advance refunding transactions are those undertaken in advance of the first date the refunded debt can be called for optional redemption and will require an establishment of an escrow account for the defeasance of the refunded debt. All costs incurred in completing the refunding shall be taken into account when determining the net present value savings.

The County may issue current refunding bonds when advantageous, legally permissible and prudent while net present value savings are achieved. Current refunding transactions shall be considered whenever possible. These transactions are undertaken at or after the call date on outstanding debt and provide for redemption and replacement of refunded debt within ninety days of issuance of the refunding debt.

PAY-AS-YOU-GO FUNDING

The County shall use pay-as-you-go and other alternative sources of funding for capital projects to minimize debt levels. To have an effective pay-as-you-go program, at least one funding source must be identified that is consistent, reliable and large enough to provide for capital needs in an amount that reduces dependency on debt. In order to reduce the impact of capital programs on future years, the County will annually appropriate funds for its capital improvement plan. The County will also appropriate proceeds from the sale of capital assets and land, as deemed appropriate, for capital projects. This practice will allow additional funding of capital improvement projects and reduce the County's dependence on borrowing. Pay-as-you-go funding will save money by eliminating interest expense on funded projects and will improve financial flexibility in the event of sudden revenue shortfalls or emergency spending.

ISSUANCE OF DEBT

The scheduling and amount of bond sales and installment purchase transactions will be recommended by the Chief Financial Officer and County Manager. The Board of County Commissioners must approve the sale. These decisions will be based upon the identified cash flow requirements for each project to be financed as well as market conditions and other relevant factors including debt ratios. If the cash requirements for capital projects are minimal in any given year, the County may choose not to issue the debt and fund the project costs and reimburse these costs when financing is arranged. In these situations, the County will adopt a reimbursement resolution prior to the expenditure of project funds.

Fixed rate General Obligation Bond sales are conducted on a competitive basis by the Local Government Commission (LGC), a division of the Office of State Treasurer. Variable rate bonds, revenue and special obligation bonds will be sold on a negotiated basis with a selected underwriter.

The County must receive an opinion acceptable to the market from a nationally recognized law firm that each financing transaction complies with applicable laws and all agreements in connection with any financing are legal, valid and binding obligations of the County.

CONTINUING DISCLOSURE

In accordance with the Securities and Exchange Commission (SEC), Rule 15c-2-12, the County will provide financial and operating information to the repository or repositories designated by the SEC. Where applicable, the county will also provide its Comprehensive Annual Financial Report (CAFR) and other relevant information to rating agencies, corporate trustees and financial institutions as required by continuing disclosure requirements within all debt financing documents.

ARBITRAGE LIABILITY MANAGEMENT

The County will maintain a system of record keeping and reporting to meet the arbitrage and rebate compliance requirements of the federal tax code. This effort includes tracking investment earnings on bond proceeds, calculating rebate payments in compliance with tax law and remitting applicable earnings to the federal government in a timely manner in order to preserve the tax-exempt status of the County's outstanding debt issues.

It is the County's policy to minimize the cost of arbitrage rebate and yield restriction while strictly complying with the applicable laws. Because of the complexity of arbitrage rebate regulations and the severity of non-compliance penalties, arbitrage calculation will be performed by qualified arbitrage professionals in strict adherence to applicable laws and regulations. These calculations will be done in accordance with required Internal Revenue Service reporting dates.

FINANCING TEAM, ADMINISTRATION AND IMPLEMENTATION

The County will provide for a solicitation and selection process for securing all professional services required in connection with any debt issues. The service professionals selected will be required to follow the County's debt management policy with the goal of continuity, quality service and competitive prices.

The County Manager and Chief Financial Officer are responsible for the administration and issuance of debt including the completion of specific tasks and responsibilities included in this policy.

CATAWBA COUNTY, NORTH CAROLINA
Table 10
Page 1 of 2
**Legal Debt Margin Information
Last Ten Fiscal Years**

	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>
Assessed value (after exemption)	18,456,695,118	17,181,488,855	16,699,988,355	16,421,192,679	16,094,340,156
Debt limit rate	8%	8%	8%	8%	8%
Debt limit	1,476,535,609	1,374,519,108	1,335,999,068	1,313,695,414	1,287,547,212
Less: Total net debt applicable to limit	149,376,135	167,855,980	198,869,191	170,255,375	148,502,990
Legal debt margin	<u>1,327,159,474</u>	<u>1,206,663,128</u>	<u>1,137,129,877</u>	<u>1,143,440,039</u>	<u>1,139,044,222</u>
Total net debt applicable to the limit as a percentage of debt limit	10%	12%	15%	13%	12%

Legal Debt Margin Calculation for Fiscal Year 2020

Assessed value (after exemptions)	\$ 18,456,695,118
Debt limit (8% of assessed value)	1,476,535,609
Debt applicable to limit:	
Certificates of participation	5,558,217
Installment purchase	55,215,331
Qualified Zone Academy Bonds	100,000
Qualified School Construction Bonds	27,808,553
Limited Obligation Bonds	76,810,696
North Carolina Department of Commerce	540,796
Federal Revolving Loan	750,000
Less: Statutory deductions	
Sinking Funds	<u>(17,407,458)</u>
Total net debt applicable to limit	<u>149,376,135</u>
Legal debt margin	<u>\$ 1,327,159,474</u>

CATAWBA COUNTY, NORTH CAROLINATable 10
Page 2 of 2**Legal Debt Margin Information
Last Ten Fiscal Years**

	2015	2014	2013	2012	2011
Assessed value (after exemption)	16,637,423,792	16,700,602,238	16,027,884,358	15,515,442,124	15,122,858,692
Debt limit rate	8%	8%	8%	8%	8%
Debt limit	1,330,993,903	1,336,048,179	1,282,230,749	1,241,235,370	1,209,828,695
Less: Total net debt applicable to limit	152,703,618	158,887,591	154,634,710	125,775,150	142,142,197
Legal debt margin	1,178,290,285	1,177,160,588	1,127,596,039	1,115,460,220	1,067,686,498
Total net debt applicable to the limit as a percentage of debt limit	11%	12%	12%	10%	12%

CATAWBA COUNTY, NORTH CAROLINA

Table 9
Page 1 of 2

**Ratios of Outstanding Debt by Type
Last Ten Fiscal Years**

Fiscal Year	Governmental Activities							North Carolina Department of Commerce
	General Obligation Bonds	Certificates of Participation	Installment Purchases	Qualified Zone Academy Bonds	Qualified School Construction Bonds	Build America Bonds	Limited Obligation Bonds	
2011	12,110,000	37,075,000	48,564,013	550,000	27,808,553	8,401,732	-	-
2012	7,715,000	18,090,000	19,475,148	500,000	27,808,553	7,822,302	39,787,135	-
2013	3,325,000	16,465,000	48,618,040	450,000	27,808,553	7,242,872	37,770,939	2,600,000
2014	799,341	12,208,902	44,692,131	400,000	27,808,553	6,663,443	63,119,732	2,600,000
2015	-	11,885,455	40,764,047	350,000	27,808,553	6,084,013	57,768,142	2,600,000
2016	-	10,582,008	37,299,345	300,000	27,808,553	5,504,583	52,638,035	2,600,000
2017	-	9,293,560	72,741,291	250,000	27,808,553	-	47,533,477	2,100,388
2018	-	8,020,112	65,653,300	200,000	27,808,553	-	86,320,939	1,590,784
2019	-	6,776,664	58,593,253	150,000	27,808,553	-	80,993,922	1,070,988
2020	-	5,558,217	51,671,667	100,000	27,808,553	-	74,282,324	540,796

Sources:

¹ U.S. Department of Commerce Bureau of Economic Analysis

² Population based on estimates issued by the Bureau of the Census

CATAWBA COUNTY, NORTH CAROLINA

Table 9
Page 2 of 2

Ratios of Outstanding Debt by Type
Last Ten Fiscal Years

Year	Business Type			Total Primary Government	Percentage of Personal Income ⁽¹⁾	Per Capita ⁽²⁾
	Installment Purchases	Limited Obligation Bonds	Revolving Loan			
2011	6,282,897	-	1,350,000	142,142,195	2.75	893
2012	-	5,797,865	1,350,000	128,346,003	2.49	828
2013	8,000,000	5,504,061	1,275,000	159,059,465	2.95	1,023
2014	7,397,122	5,401,752	1,200,000	172,290,976	3.15	1,109
2015	6,783,333	5,097,634	1,125,000	160,266,177	2.80	1,028
2016	6,158,434	4,562,032	1,050,000	148,502,990	2.36	953
2017	5,522,224	4,030,882	975,000	170,255,375	2.63	1,091
2018	4,874,499	3,501,003	900,000	198,869,190	2.89	1,263
2019	4,215,049	2,972,398	825,000	183,405,827	2.55	1,157
2020	3,543,664	2,528,372	750,000	166,783,593	N/A	1,039

Sources:

¹ U.S. Department of Commerce Bureau of Economic Analysis

² Population based on estimates issued by the Bureau of the Census

CATAWBA COUNTY, NORTH CAROLINA**Table 11****Demographic and Economic Statistics
Last Ten Fiscal Years**

Fiscal Year	Population Estimate ⁽¹⁾	Personal Income	Per Capita Income ⁽²⁾	Median Age ⁽³⁾	School Enrollment ⁽⁴⁾	Unemployment Rate ⁽⁵⁾
2011	159,125	5,016,806,000	32,504	38.39	24,245	12.00
2012	154,992	5,137,333,000	33,320	39.90	24,250	11.30
2013	155,494	5,357,979,000	34,716	40.25	24,241	10.80
2014	155,411	5,478,237,750	35,250	40.47	24,204	7.10
2015	155,832	5,725,579,344	36,742	40.67	23,889	6.00
2016	156,182	6,243,298,000	40,265	40.82	23,679	4.90
2017	156,106	6,489,428,000	41,477	41.06	23,509	4.00
2018	157,424	6,895,726,000	43,651	41.20	23,203	3.80
2019	158,579	7,193,629,000	45,342	41.25	22,705	4.20
2020	160,504	N/A	N/A	39.23	22,593	8.30

N/A = Not available

Sources:

¹ NC Budget and Management Office of State Planning - Based upon estimates issued by the U.S. Census Bureau² Bureau of Economic Analysis³ NC Budget and Management Office of State Planning⁴ North Carolina Department of Public Instruction⁵ United States Department of Labor - Bureau of Labor Statistics

CATAWBA COUNTY, NORTH CAROLINA
Table 7
**Principal Property Taxpayers
December 31, 2019 and December 31, 2010**

Taxpayer	Type of Business	December 31, 2019			December 31, 2010		
		Taxable Assessed Value	Rank	Percentage of Total Taxable Assessed Value	Taxable Assessed Value	Rank	Percentage of Total Taxable Assessed Value
Apple, Inc.	Computer Server	\$ 1,153,612,499	1	6.25	\$ 42,348,109	10	0.28
Duke Energy Carolinas, LLC	Electric Utility	708,511,098	2	3.84	451,942,462	1	2.99
GKN Driveline Newton, LLC	Gears Mfg.	263,061,076	3	1.43	117,633,736	3	0.78
Corning Cable Systems, LLC	Cable Mfg.	190,472,658	4	1.03	60,508,715	7	0.40
CommScope Inc. of North Carolina	Cable Mfg.	115,932,170	5	0.63	110,337,114	4	0.73
Draka Comteq Americas, Inc.	Cable Mfg.	111,540,545	6	0.60	70,091,716	6	0.46
DPL Frye Regional Medical Center, LLC	Medical Care	75,155,656	7	0.41	72,901,992	5	0.48
Target Corporation	Warehouse/Retail	74,366,018	8	0.40	119,249,281	2	0.79
Piedmont Natural Gas Co, Inc.	Gas Utility	62,799,360	9	0.34	-	-	-
Hickory Springs Mfg. Co., Inc.	Manufacturing	57,126,848	10	0.31	53,443,050	8	0.35
Valley Hills Mall, LLC	Retail	-	-	-	49,966,918	9	0.33
		<u>\$ 2,812,577,928</u>		<u>15.24</u>	<u>\$ 1,148,423,093</u>		<u>7.59</u>
Total Assessed Valuation		<u>\$ 18,456,695,118</u>			<u>\$ 15,122,858,692</u>		

Source: Catawba County Tax Collector

CATAWBA COUNTY, NORTH CAROLINA**Table 12****Principal Employers
Current Year and Nine Years Ago**

Employer	Industry	2020		2011	
		Employees	Rank	Employees	Rank
Catawba County Schools	Education & Health Services	1,000+	1	1,000+	1
Catawba Valley Medical Center	Education & Health Services	1,000+	2	1,000+	2
Corning Optical Communications, LLC	Manufacturing	1,000+	3	1,000+	7
Catawba County Government	Public Administration	1,000+	4	1,000+	5
CommScope	Manufacturing	1,000+	5	1,000+	3
GKN Driveline Newton, LLC	Manufacturing	1,000+	6	-	-
Dip Partner Frye, LLC	Health Care & Social Assistance	1,000+	7	1,000+	4
Wal-Mart Associates, LLC	Retail Trade	1,000+	8	-	-
Target Stores Div.	Transportation & Warehousing	500-999	9	-	-
Sutter Street Manufacturing, Inc.	Manufacturing	500-999	10	-	-
Hickory Springs Manufacturing Co., Inc.	Manufacturing	-	-	1,000+	6
Ethan Allen, Inc.	Manufacturing	-	-	500-999	8
Sherrill Furniture Company	Manufacturing	-	-	500-999	10

CATAWBA COUNTY, NORTH CAROLINA
General Long-Term Debt Requirements and Maturity Schedule
June 30, 2020

Schedule J-1

Fiscal Year Ended June 30	Governmental Activities			Business Type Activities		
	Debt Principal	Interest	Total	Debt Principal	Interest	Total
2021	14,577,808	5,479,092	20,056,900	1,186,525	168,822	1,355,347
2022	13,363,679	5,038,744	18,402,423	1,198,897	137,191	1,336,088
2023	13,271,135	4,604,237	17,875,372	1,214,036	103,132	1,317,168
2024	13,076,485	4,169,070	17,245,555	1,206,510	69,290	1,275,800
2025	10,388,603	3,778,280	14,166,883	987,447	41,529	1,028,976
2026-2030	66,009,737	8,257,867	74,267,604	923,818	35,854	959,672
2031-2035	13,380,000	2,649,713	16,029,713	-	-	-
2036-2039	7,770,000	588,313	8,358,313	-	-	-
	<u>\$ 151,837,447</u>	<u>\$ 34,565,316</u>	<u>\$ 186,402,763</u>	<u>\$ 6,717,233</u>	<u>\$ 555,818</u>	<u>\$ 7,273,051</u>

⁽¹⁾ 10% of Legal Debt Limit

GLOSSARY

Ad Valorem Tax: A tax levied in proportion to the value of a property.

Accrual Basis of Accounting: Revenues are reported on the income statement when they are earned not when they are received. Expenses are matched with related revenues and/or are reported when the expense occurs, not when the cash is paid. The result of accrual accounting is an income statement that better measures profitability during a specific time period.

Activity: Departmental efforts which contribute to the achievement of a specific set of program outcomes; the smallest unit of the program budget.

Allocate: To set apart portions of budgeted expenditures which are specifically designated to organizations for special activities or purposes (i.e., various rescue squads).

Annual Budget: A budget covering a single fiscal year.

Appropriation: An authorization granted by the Board of Commissioners to make budgeted expenditures and to incur obligations for purposes specified in the budget ordinance.

Approved Budget: The budget as formally adopted by the Board of Commissioners for the upcoming fiscal year.

Arbitrage: The difference between the interest expense paid by the bond debt issuer and the earnings from the invested proceeds. Tax-exempt municipal bond issuers are subject to Federal arbitrage compliance rules as a condition of bond covenants or other issuance requirements.

Assessed Value: The value of real estate or personal property as determined by tax assessors and used as a basis for levying taxes.

Assessment: The process for determining values of real and personal property for taxation purposes.

Audit: The examination or inspection of various books of accounts by an auditor followed by physical checking of inventory to make sure that all departments are following the documented system of recording transactions. It is done to ascertain the accuracy of financial statements provided by the organization.

Authorized Bond: Bonds which have been legally approved but may or may not have been sold.

Available Fund Balance: Total cash and investments minus liabilities, encumbrances, and deferred revenues at the end of each fiscal year.

Balanced Budget: Occurs when planned expenditures equal anticipated revenues. In North Carolina it is required that the budget submitted to the Board of Commissioners be balanced.

Board of County Commissioners: Five-member Board elected at large by the voters of the County for four year terms.

Bond: A written promise to pay a specific amount of money with interest within a specific time period, usually long-term.

Bond Issued: Bonds that are sold.

Bond Rating: A grade indicating a governmental unit's investment qualities. Generally speaking, the higher bond rating, the more favorable the interest rate and the lower the cost of financing capital projects funded by bonds. A high rating is indicative of the Government's strong financial position. Ratings range from AAA (highest) to D (lowest).

Budget Document: A formal document presented to the Board of Commissioners containing the County's financial plan for a fiscal year.

Budget Message: A written overview of the proposed budget from the County Manager to the Board of Commissioners which discusses the major budget items and the County's present and future financial condition.

Capital Improvement Plan (CIP): A long term plan of proposed capital improvement projects which includes estimated project costs and funding sources that the County expects to undertake within a five-year period. The plan is updated annually to reassess capital needs.

Capital Outlay: An expenditure expected to have a useful life greater than three years or an estimated total cost of \$5,000 or more. Capital outlay expenditures include such purchases as a vehicle, ambulance equipment, or Landfill equipment.

Capital Project: A project expected to have a useful life greater than ten years or an estimated total cost of \$100,000 or more and requiring professional certification. Capital projects include the construction, purchase, or major renovation of a building or the purchase of land.

Capital Projects Fund: A fund used to account for the acquisition or construction of major governmental capital facilities and equipment which are not financed by other funds.

Contingency Account: Account in which funds are set aside for unforeseen expenditures which may become necessary during the year and which have not been provided for in the context of the annual operating budget. Transfers from this account must be approved by the County Manager or Board of Commissioners.

Current Expense: Local funds used to supplement the State's minimum level of support for operating the schools. These funds by State law are appropriated on a per pupil basis.

Debt Service: Used for payment of general long-term debt principal, interest, and related costs.

Delinquent Taxes: Taxes that remain unpaid after the due date on which a penalty for nonpayment is incurred.

Department: A major administrative division of the County that has overall management responsibility for an operation within a function area.

DHR: Represents Departments of Human Resources that includes Social Services, Public Health, and Partners Behavioral Health Management (Partners BHM).

Encumbrance: A financial commitment for services, contracts, or goods that have not as yet been delivered or performed.

Enterprise Fund: A grouping of activities whose expenditures are wholly or partially offset by revenues collected from consumers in the form of fees and charges.

Expenditures: The total costs of a program or capital project.

Fire Protection Service Districts: Districts established pursuant to NCGS 153A-301(a)(2) within the County for the purpose of establishing fire tax rates to provide fire protection services.

Fiscal Year: The time period beginning July 1 of a calendar year and ending on June 30 of the following calendar year. Budgeting is carried out on a fiscal year schedule.

Fixed Asset: An asset of long-term character. For budgetary purposes a fixed asset is defined as an item costing \$5,000 or more with an expected life of more than three years.

Fringe Benefits: For budgeting purposes fringe benefits include employer payments for social security, retirement, group health, life insurance, dental insurance, and worker's compensation.

Full-Time Equivalent (FTE): An FTE converts the hours worked by a position into a percentage of a full year's number of hours. One FTE equals 40 hours per week or 2,080 hours per years per permanent position.

Fund: An accounting entity created to record the financial activity for a selected financial grouping. A fund is set up to carry out a special function or attain certain objectives in accordance with set laws and regulations.

Fund Balance: Amounts shown as fund balance represent monies which remain unspent after all budgeted expenditures have been made. North Carolina statutes dictate that a portion of fund balance should be retained and not made available for appropriation in the following fiscal year.

Function: A broad grouping of activities and departments whose outcomes and expenditures are inter related. Examples of functions within Catawba County include Human Services, Public Safety, and General Government.

General Fund: The general operating fund of the County used to account for all financial resources except those required to be accounted for in another fund.

General Obligation Bonds: Bonds issued by a government that are backed by the full faith and credit of its taxing authority.

Governmental Funds: There are three groups of funds for which financial statements are prepared—governmental, proprietary, and fiduciary. Proprietary funds are employed to report on activities financed primarily by revenues generated by the activities themselves, such as a utility. Fiduciary funds contain resources held by a government but belonging to individuals or entities other than the government. Governmental funds account for everything else. Catawba County has three types of governmental funds:

- General Fund and like funds
- Special Revenue Funds
- Capital Project Funds

Grants: A broad statement of desired conditions to be maintained or achieved through the efforts of an organization.

Indirect Cost: The component of the total cost for a service that is provided by and budgeted within another department or division. Indirect costs are budgeted to more accurately reflect the true total cost for such services such as those provided by the Administrative Departments.

Intergovernmental Revenues: Revenues from other governments (State, Federal, or local), which can be in the form of grants, shared revenues, or entitlement.

Lease Purchase: A method of purchasing equipment in which payments are spread over a period of time.

Levy: The amount of tax, service charge, and assessments imposed by the government.

Line Item: A budgetary account representing a specific object of expenditure.

Major Fund: Major funds represent the significant activities for the County and can include any fund whose revenues or expenditures constitute more than 10% of the revenues or expenditures of the appropriated budget.

Modified Accrual: The County budgets all funds on the modified accrual basis of accounting according to North Carolina General Statute. This is an accounting method in which revenues are recorded when they are earned or billed and expenditures are recorded when they are obligated.

Ordinance: A formal legislative enactment by the Board of Commissioners that has the full force and effect of law within the boundaries of the County.

Personal Services: Salaries and wages paid to employees for full-time, part-time, and temporary work including overtime and similar compensation. Also included in this account group are fringe benefits paid for employees.

Program: A well-defined portion of the operating plan for which a distinct set of goals and outcomes may be developed.

Program Objective: A specific statement about what is to be accomplished or achieved for a particular program during the fiscal year.

Public Safety: A group of expenditures related to the provision and enforcement of law enforcement and fire and disaster protection.

Reappraisal: The process of revaluing a jurisdiction's real property in order to adjust the tax value to the market value. By North Carolina law, a revaluation must be conducted at a minimum of every eight years.

Reclassification: A change in the classification and corresponding job title of an existing position that results from a major change in assigned responsibilities.

Reinventing Department: One of four departments operating under alternative methods for budgeting which give more flexibility for accounts.

Reserve: An account designated for a portion of the fund balance that is to be used for a specific purpose.

Revenue: Income including transfers and excluding proceeds from the sale of bonds or notes for the fiscal year. The major categories of revenue include taxes, intergovernmental, Federal and State, permits and fees, sales and services, and interest on investments.

Special Revenue Fund: A fund used to account for the revenues from specific sources that are to be used for legally specified expenditures.

Tax Levy: Revenue produced by applying a given tax rate to a property's assessed or tax value.

Unassigned Fund Balance: Available fund balance minus fund balance appropriated for subsequent year's expenses and Board of Commissioner designations such as Reinventing Surplus, which may or may not be spent, and other reserves.

FISCAL YEAR 2021/22 CATAWBA COUNTY FEE SCHEDULE
July 1, 2021

EMERGENCY SERVICES

EMS Fees

Ambulance Base Rates

Advanced Life Support (Non-Emergency)	135% of the Medicare allowable rate
Advanced Life Support (Emergency)	135% of the Medicare allowable rate
Advanced Life Support – ALS2	135% of the Medicare allowable rate
Basic Life Support (Non-Emergency).....	135% of the Medicare allowable rate
Basic Life Support (Emergency).....	135% of the Medicare allowable rate
EMS Standby Fee (ALS Unit and two personnel).....	\$100.00 per hour
Mileage	135% of the Medicare allowable rate
Specialty Care Transport.....	135% of the Medicare allowable rate
Treatment / No Transport	\$150.00

Animal Services

Animal Adoption

Cat (6 months or older).....	\$50.00
Kitten (under 6 months)	\$60.00
Dog (adult)	\$65.00
Puppy	\$75.00
Small Animals (no specific care)	\$25.00
Exotics/Reptiles (specific care)	\$35.00
Livestock	
Tier 1 (chickens, roosters, ducks).....	\$0.00
Tier 2 (goats, sheep, pigs)	\$25.00
Tier 3 (cows)	\$75.00
Tier 4 (equines).....	\$150.00

Civil Penalties

1 st Violation	\$50.00
2 nd Violation	\$75.00
3 rd Violation.....	\$150.00
4 th Violation and each subsequent offense (Habitual Offender)	\$250.00
Animal Cruelty Violation	\$300.00
Dangerous Dog Violation	\$150.00

Home Quarantine..... \$60.00

Impound Fee

.....	\$50.00 1 st occurrence
.....	\$75.00 2 nd occurrence
.....	\$100.00 3 rd and subsequent occurrences

Rescue Organization Pull Fee County Cost

Barn Cat Program Pull Fee County Cost

Services and Vaccines

Microchip	\$15.00
Boarding Fees	\$10.00 per day
Rabies Vaccine (one year)	\$10.00
Distemper/Parvo Vaccine – dogs only	\$10.00
Feline Viral Rhinotracheitis, Calicivirus, and Panleukopenia Vaccine – cats only	\$10.00
Feline Leukemia Virus Test.....	\$15.00
Heartworm Test.....	\$5.00

Fire Permit Fees (O = Operational, C = Construction)

Amusement buildings (O) \$50.00

Carnivals and Fairs (O).....	\$50.00
Change of Business / Owner – ABC required permit for alcohol sale (O)	\$50.00
Compressed Gases (excess) (C)	\$50.00
Covered Mall Buildings (O)	\$50.00
Emergency Responder Radio System (C)	\$50.00
Exhibits and Trade Shows (O).....	\$50.00
Explosives Manufacturing, Storage, Handling, Sale or Use, and Blasting Operations (O)	\$150.00
Fire Alarm, Detection Systems, Related Equipment (install, modify) (C).....	\$50.00
Fire Extinguishing Systems, automatic (includes sprinklers, installation, and modification) (C).....	\$75.00
Fire Hydrants, private (installation and modification) (C)	\$50.00
Fire Hydrants, private (removal from service, use, or operation) (O).....	\$50.00
Fire Pumps and Related Equipment (installation and modification) (C)	\$50.00
Flammable or Combustible Liquids	
Change type of contents in tank to more hazardous material (O) <100 Gallons	\$50.00
Change type of contents in tank to more hazardous material (O) >100 Gallons	\$75.00
Construct, install, or alter vehicles and facilities (C)	\$50.00
Install, remove, abandon, and place out-of-service above and underground tanks (O)	\$100.00 per tank
Manufacture, process, blend, or refine (O)	\$50.00
Operation of facilities, tank vehicles, & equipment (O)	\$50.00
Fumigation and Thermal Insecticide Fogging, storage of materials (O)	\$50.00
Hazardous Materials Facilities (construction and alterations) (C).....	\$50.00
Industrial Ovens Construction (C).....	\$50.00
Liquid Fuels	
Dispensing into fuel tanks of motor vehicles at commercial, industrial, government, or manufacturing facilities (O).....	\$50.00
Display, operate, or demonstrate liquid or gas-fueled vehicles or equipment in assembly buildings (O)	\$50.00
Membrane Structures, Tents, and Canopies (temporary, permit to erect based on minimal size (more than 800 square feet) (C).....	\$50.00
Pyrotechnic special effects material use and handling (fireworks exhibitions) (O)	\$150.00
Safety Inspection due to Change of Use, Business, or Owner (over 30 days) or ABC required safety inspection permit for alcohol sales (O)	\$75.00
Spraying/Dipping Operation (flammable or combustible liquids or combustible powders) (O)	\$50.00
Spraying/Dipping Operation (modification or installation of spray booths, rooms, or dip tanks (C).....	\$50.00
Standpipe Systems (installation, modification, or removal) (C).....	\$50.00
Temporary membrane structures, tents, and canopies (O).....	\$50.00
Tents or air-supported structures (more than 800 square feet)	\$50.00
Work Started without Permit	Double Permit Fee

Hazardous Materials Emergencies (fees charged back to responsible entity)

Cost associated with extended operations	County cost
Emergency Response Vehicle (Haz Mat Truck, Mobile Command Post).....	\$150.00 per hour
EMS Unit (medical stand-by for Haz Mat Team)	\$50.00 per hour
Haz Mat Response Staff	\$25.00 per person per hour
Local Fire Department Emergency Response (reimbursed to Fire Department)	
Ladder Truck.....	\$300.00 per hour
Marine Unit	\$50.00 per hour
Pumper or Tanker.....	\$200.00 per hour
Squad Truck	\$100.00 per hour

Materials (booms, suits, absorbent, etc.).....	County cost + 15%
Support Vehicle.....	\$25.00 per hour
Support Trailer (Decon, Air Unit, Light Tower, etc.)	\$25.00 per hour

GENERAL GOVERNMENT

Copy/Print Charges

Black and White.....	\$0.10 per page
Color	\$0.25 per page
Returned Check Fee	\$25.00

LIBRARY

Copy/Print Charges

3D Printing	\$2.00 per print, \$1.00 per cubic inch of filament
Digital Cutting	\$0.50 per cut, plus material cost
Large Format Printing.....	plain paper: \$2.00/linear foot
.....	coated/glossypaper: \$2.50/linear foot
.....	photo paper: \$3.00/linear foot
Fax Service	
Local or Toll Free.....	\$1.00 first page, \$0.10 each additional page
Long Distance.....	\$2.00 first page, \$0.20 each additional page
Interlibrary Loan Materials	Extended use fee per day \$0.50
Lost or damaged materials resources	\$ Replacement cost
Special Resources, Technology, Equipment	
Extended use fee.....	\$5.00 per day
Improper return to of technology book drop.....	\$25.00

PLANNING, PARKS, AND DEVELOPMENT

Planning & Zoning

Board of Adjustment

Cottage Business	\$425.00
Extension/Change of Non-Conforming Use	\$425.00
Non-Conforming Use.....	\$425.00
Special Exception Permit	\$425.00
Special Use Permit.....	\$425.00
Variance.....	\$425.00
Copies of Ordinances/Plans	
Design Manual.....	\$10.00
Highway 321 Corridor Plan	\$20.00
UDO Procedures Manual	\$10.00
Small Area Plans	\$15.00
Strategic Growth Study.....	\$20.00
Unified Development Ordinance	\$35.00
VisionQuest 2010 Comprehensive Plan	\$30.00
VisionQuest 2010 Fold-out Map.....	\$4.00

Fee In-Lieu Of\$1,000 per lot
(In lieu of providing open space on-site, a developer may make a one-time payment in the amount of \$1,000 per lot. The fee in-lieu is payable to the Parks Trust Fund for development of capital projects associated with the County Parks Master Plan or other accepted plans.)

Rezoning Application

All Applications	\$720.00
(Planning Development (PD), Planning Development – Industrial Parks (PD-IP), 321 Economic Development District (321-ED), Village Center, Manufactured Home Parks (MHP))	
Road Assessment for POP	\$640.00

Street Signs

Change of street name/sign	\$350.00 + \$100.00 each additional sign
Development Name Marker	\$50.00
Limited Access User	\$50.00
New development (per sign)	\$100.00/pole
Off-Premise.....	\$50.00
Off-Premise – Directional	\$50.00
On-Premise – Canopy	\$50.00
On-Premise - Freestanding	\$50.00
On-Premise – Wall Sign	\$50.00

Subdivisions

Performance Guarantee Inspection	\$30.00
--	---------

Subdivision Review

Exempt Plat Review	\$25.00
Extension of Major Preliminary Plat	\$70.00
Major Final Plat.....	\$200.00 + \$3.00 each lot
Major Preliminary Plat	\$200.00 + \$5.00 each lot
Minor/Family/Estate Subdivision Review	\$65.00
Performance Guarantee Extension (non-residential and subdivision)	\$40.00
Performance Guarantee - Initial Review	\$110.00
Performance Guarantee Inspection	\$30.00
Revised Major Preliminary/Sketch Plat Approval.....	\$70.00

Telecommunication Towers

Eligible Facilities Requests/Substantial Modifications	\$1,000.00
New Wireless Support Structure/Wireless Facility	\$11,000.00
Site Assessment	\$6,000.00
Permit	\$5,000.00

Text Amendment (Applicant Initiated).....	\$560.00
---	----------

Zoning Permits

Backyard Business	\$25.00
Accessory Dwelling	\$25.00
Floodplain Development – Regulatory	\$50.00
Floodplain Development – Non-regulatory.....	\$10.00
Duplex.....	\$25.00
Home Occupation Permit	\$25.00
Non-residential Accessory Structure Site Plan Review/Permit.....	\$50.00
Non-residential Change of Occupancy	\$50.00
Non-residential Site Plan Review/Permit for new structures	\$200.00
Non-residential Temporary Structure Site Plan Review/Permit.....	\$50.00
Residential Single Family	\$25.00
Residential Additions/Accessory Structures (includes pools)	\$25.00
Sign Permits	\$50.00
Temporary Event.....	\$25.00
Zoning Confirmation Letters	\$65.00

Catawba County Parks

Educational/Meeting Room	\$50.00 per day
Dog Park Usage Permit	\$20.00 per dog, per year
Picnic Shelter	\$5.00 per hour, per shelter; \$35.00 per day, per shelter
Sign Permit.....	\$10.00 per day
Vendor/Sales Permit	\$2% of gross sales or \$50 minimum
Additional Charge Applied to Parks Fees for Non-County Residents	\$10.00

Park fees may be waived for County Sponsored events and schooling-sponsored programs. School groups coming to the Park for educational programs or other curricula based activities should apply in advance for a waiver of Park fees. A letter on school stationary listing the date of the proposed visit, number of students, number of chaperones, and the educational purpose for the visit will serve as a waiver request. Letters should be mailed to the Park Ranger, Planning & Development, P O Box 389, Newton, NC 28658. Requests must be received at least two weeks in advance of the planned visit.

COOPERATIVE EXTENSION

4-H Camps	Varies depending on camp
4-H Project Books	\$2 to \$10, depending on book
T-Shirts (4-H, Local Foods, etc.).....	\$10-17
School Enrichment Programs	\$10/classroom
Workshops (Cooking, Marketing, Master Gardener, Beekeeping, etc.).....	Varies, depending on workshop
Serv-Safe	\$80.00 course cost and \$40.00 exam cost

PUBLIC HEALTH

Clinic Services

Note: Public Health is authorized to offer vaccinations based on public demand and need. The fee for each vaccination is the cost of the vaccine plus a flat administrative fee of \$22.00. Below is a list of currently offered vaccinations.

Tests

Nucleic Acid Amplification Test (NAAT)	\$43.00
Rabies Titer Test	\$93.00
Tuberculosis Skin Test	Cost of vaccine + \$22.00

Vaccines

Dtap (Diptheria, Tetanus, and Pertussis)	Cost of vaccine + \$22.00
Gardasil	Cost of vaccine + \$22.00
Haemophilus Influenza B	Cost of vaccine + \$22.00
Hepatitis A - Adult	Cost of vaccine + \$22.00
Hepatitis A – Pediatric	Cost of vaccine + \$22.00
Hepatitis B - Adult	Cost of vaccine + \$22.00
Hepatitis B – Pediatric	Cost of vaccine + \$22.00
Influenza	Cost of vaccine + \$22.00
Meningococcal (Menactra)	Cost of vaccine + \$22.00
M.M.R.	Cost of vaccine + \$22.00
Pneumococcal (Pneumovax)	Cost of vaccine + \$22.00
Polio (IPOL)	Cost of vaccine + \$22.00
Rabies, pre/post-exposure (Imovax)	Cost of vaccine + \$22.00
Rabies, pre/post-exposure (Rabivert)	Cost of vaccine + \$22.00
Td (Tetanus, Toxoid)	Cost of vaccine + \$22.00
Tdap (Tetanus, Diphtheria, and Pertussis)	Cost of vaccine + \$22.00
Tetanus, Diphtheria, and Pertussis (TdaP)	Cost of vaccine + \$22.00
Twinrix (Hep A/B)	Cost of vaccine + \$22.00
Typhoid	Cost of vaccine + \$22.00
Varicella (Varivax)	Cost of vaccine + \$22.00
Yellow Fever	Cost of vaccine + \$22.00
Zostavax	Cost of vaccine + \$22.00

Other

Biopsy Charge	\$25.00
Herpes Simplex Virus II IgG	\$17.00
Herpes Simplex Virus I & II	\$28.00
Human Papillomavirus Screening	\$32.00
Car Seat Co-Pay	\$10.00
CPR/First Aid Education Fee Cost of Completion Card and/or Student Workbook +	\$20.00
CPR K-12 Only	Cost of Completion Card + \$10.00
Fluoride Kit	\$3.00
Foreign Travel Consultation Stamp	\$10.00
Vaccine Admin – 1 injection	\$22.00
Vaccine Admin – each additional injection	\$22.00
Oral Administration	\$17.00

Environmental Health Division

Improvement Permit

Site/Soil Evaluation	\$150.00
Authorization to Construct (New, Repair, Expansion, Relocation – includes Improvement Permit fee):	

Any system, 360 gallons per day and less	\$300.00
Any system, 361-600 gallons per day	\$450.00
Any system, 601-1,000 gallons per day	\$650.00
Any system, 1,001 gallons per day and above	\$900.00
Septic Tank Only	\$150.00
Engineered Option Permit:	
Any system, 360 gallons per day and less	\$90.00
Any system, 361-600 gallons per day	\$135.00
Any system, 601-1,000 gallons per day	\$195.00
Any system, 1,001 gallons per day and above	\$270.00
Existing Systems Inspection (on-site inspection)	\$80.00
Septic System Maintenance Inspections	
Type IIIB Pump Systems (inspections required every 5 years)	\$94.00
Type IV Systems (inspections required every 3 years)	\$150.00
Type V Systems (inspections required every year)	\$175.00
Type VI Systems (inspections required twice per year)	\$175.00
Additional trips to complete inspection or re-inspect	\$100.00
Well Construction and Inspection Permit (New, Replacement, and Repair)	\$300.00
Well Abandonment	\$100.00
Water Samples (per sample)	
Bacteriological	\$58.00
Fluoride, Lead, Nitrite/Nitrate, Pesticide, Petroleum	\$99.00 each
Inorganic	\$128.00
Hexavalent Test	\$155.00
Coal Ash Test	\$170.00
Re-trip and re-design of Improvement Permit, Authorization to Construct, or Well Permit	\$70.00
Septic Tank Pump Trucks	\$40.00
Swimming Pools/Spas (Public Facilities Only)	
Inspection Fee/Permit Operating < 8 months	\$150.00
Inspection Fee/Permit Operating > 8 months	\$200.00
Pool Plan Review	\$300.00
Re-trip	\$25.00
Tattoo establishment	
Permit for Tattoo Artist (per artist for 12 months)	\$225.00
Plan Review for New Establishment	\$265.00
Temporary Food Establishment	
Permit for Event (Single Event Maximum 21 Days)	\$75.00
Food & Lodging	
Plan Review Fee	\$250.00
Plan Review for Push Mobile Food Unit and Push Cart Only	\$150.00
Ownership Change/Preliminary Walk-Through Fee	\$75.00
This fee will be paid upon completion of a Food and Lodging Walk-Through consultation. If the citizen decides to proceed with a full Food and Lodging Plan Review, then the \$75 fee will be applied towards the \$250 cost of the full plan review.	

All fees are non-refundable once a visit is made

SHERIFF'S OFFICE

Fee for impounded vehicles (per car, per day).....	\$5.00
Inmate Housing Fee (per day, out of County)	\$40.00 per day (Local), \$65.00 per day (Federal)
Inmate Medical Service Fees:	
Lab Services Co-Payment.....	\$10.00
Over the Counter Medications.....	\$3.00
Medical transportation to private doctor	\$50.00
Prescription Drug Co-Payment.....	\$10.00
Sick Call Medical Visit	\$20.00
Sick Call (Follow-up visit)	\$5.00
Fingerprinting	\$10.00
Postage and handling per ejection mail out	\$1.00
Project Lifesaver Bracelet Replacement Battery and Band	\$10.00 per month
Project Lifesaver Bracelet rental battery replacement/month	\$20.00
Service of Civil Process (out-of-state cases).....	\$50.00
Surrendered weapon storage fee (per weapon, per month)	\$5.00
Transport Involuntary Commitment to another County's Facility	\$75.00 per hour (or portion)

SOCIAL SERVICES

Confidential Intermediary Program for Adult Adoptees	
Initial non-refundable fee, residents	\$350.00
Initial non-refundable fee, non-residents	\$425.00
Additional services beyond standard agreement	\$75.00/hour
Waiver of fees for those with incomes less than the National Poverty Level	

TAX

ABC Licenses	
Beer on premises	\$25.00
Beer off premises	\$5.00
Wine on premises	\$25.00
Wine off premises	\$25.00
Copies	
Tax Cards	\$0.10

TECHNOLOGY

GIS Fees

Analyst time.....	\$50.00 per hour (1 hour minimum/1 map)
-------------------	---

Map Printing

Color Printer	
8½ x 11.....	\$0.25
11 x 17.....	\$3.00
Plotter Reprints	
Bond Paper (all sizes).....	\$15.00
High Gloss (ortho).....	\$20.00
Aerial Map - Laser Printer - Color.....	\$0.75
Custom Map or Report - Laser Printer (picked-up).....	\$0.50

Aerial Photography.....	\$10.00 for CD plus postage
-------------------------	-----------------------------

ITC Fees

Reports.....	\$1.00 per CD
--------------	---------------

UTILITIES & ENGINEERING

Building Permit Fees

Building Permits (Schedule A)

	Blanket Fee*	
Residential	\$0.50 /sqft	
Commercial	\$0.55 /sqft	1 - 100,000 sqft
	\$0.40 /sqft	101,000 - 1,000,000 sqft
	\$0.25 /sqft	Over 1,000,000 sqft

*Blanket permit covers the cost of trade permits; however, each trade contractor must complete an application and be issued a permit.

Phased Construction (Schedule B)

Partial Construction (Schedule D)				
Category of Work	Building	Mechanical	Electrical	Plumbing
Footing/Foundation	25% of Building	25% of Mechanical	25% of Electrical	25% of Plumbing
Shell-In	25% of Building	25% of Mechanical	25% of Electrical	25% of Plumbing
Up-fit	100% of Blanket Permit			
Fees in this table are based on the respective permit fee(s) total and are in addition to the full building permit fees.				

Electrical (Schedule C)

Scope of Work	Single Family/Duplex	Commercial
Change or Repair of existing service	\$60.00	\$100.00
Addition of a new service of panel	\$75.00	\$150.00
Electrical wiring per tenant space	\$60.00	\$150.00
Reconnect Utility	\$60.00	See Schedule G
Temporary Electrical (by agreement per meter)	\$120.00	
Temporary Electrical monthly renewal	\$50.00	
Temporary Power Pole	\$60.00	
Any work category not listed	Minimum Fee (See Schedule F)	

Electrical permits are required for the installation, extension, alteration, or general repair of any electrical wiring, devices, appliances, or equipment.

Plumbing (Schedule D)

Scope of Work	Single Family/Duplex	Commercial
Replacement of existing like fixture(s)	\$60.00*	\$60.00
New fixtures	\$60.00	\$60.00
Maximum Permit Fee	\$750.00	\$3,000.00
Any work category not listed	Minimum Fee (See Schedule F)	
Fees in this table are assessed per fixture and include associated trades.		

*Permits are not required if a licensed contractor is conducting the work.

Plumbing Permits are required for the installation, extension, or general repair of utilization equipment, drain, waste, vent, and water distribution systems. Examples of utilization equipment include water heaters, dishwashers, disposals, wells, etc.

Mechanical (Schedule E)

Scope of Work	Residential	Commercial
Install Mechanical System/Equipment - Per System	\$75.00	\$100.00
Install Mechanical Appliance - Per Appliance	\$60.00	\$60.00
Exhaust Fans	\$60.00	\$60.00
Fire Sprinkler System for existing building	NA	\$60.00
Gas Lines	\$60.00	\$60.00
Maximum Permit Fee	\$275.00	\$3,000.00
Reconnect Utility	\$60.00	See Schedule G
Temporary Mechanical (by agreement per meter)	\$120.00	
Temporary Mechanical monthly renewal	\$50.00	
Any work category not listed	Minimum Fee (See Schedule F)	

Mechanical permits are required for installation, extension, alteration, or general repair of Systems/Equipment, Appliances, and Gas Lines as defined below.

Systems/Equipment consisting of heat pumps, apollo units, gas packs, furnaces, air conditioners, radiant heat systems, chillers, air handlers, refrigeration units, spray booths, boilers, hood systems, etc.

Appliances consisting of unit heaters, wall furnaces, fireplace inserts, gas lights, gas grills, gas logs, gas water heaters, etc.

Gas Lines* shall be permitted as a Mechanical Appliance regardless of whether it is issued to a Mechanical or Plumbing Contractor (See Schedule E).

*Separate gas line permit is required if gas line is not installed by system/appliance contractor.

Miscellaneous (Schedule F)

	Building	Electrical	Plumbing	Mechanical
Minimum Permit Fees	\$90.00	\$60.00	\$60.00	\$60.00

Scope of Work	Residential	Commercial
Cell Towers	NA	Schedule H
Covering Deck/Porch	\$60.00	Schedule H
Deck/Ramp	\$60.00	Schedule H
Demolition	\$60.00	\$75.00
Manufactured Home: Singlewide	\$150.00	NA
Manufactured Home: Multi-wide	\$200.00	NA
Modular Unit	\$270.00	\$270.00

Pier	\$90.00	Schedule H
Pool: Above Ground	\$75.00	Schedule H
Pool: In-ground	\$150.00	Schedule H
Re-roof	\$60.00	\$150.00
Signs (includes plan review, electrical)	NA	\$150.00
Solar Array	\$100.00	Schedule H
Fees in this table include the primary contractor per trade permit. Secondary contractors are required to obtain a permit with permit fees based on their scope of work.		

Other Miscellaneous Fees (Schedule F)		
Administrative Fee		\$30.00
Archive Research (per project)		\$30.00
Change of any contractor (owner must remain same)		\$30.00
Change of Owner		Minimum fees apply to all permits
Homeowners Recovery Fund (single family units)		\$10.00
Off Duty/After Hours Inspections		\$105.00 per hour or any fraction thereof
Refunds on Active Permits with no inspections		Less Administrative Fee
Re-Trip Fee of any inspection		\$120.00
Work started without permit	Residential Double Permit Fee (\$150.00 maximum)	Commercial Double Permit Fee

Safety Inspections (based on square footage)(Schedule G)

0-5,000 sqft	\$80.00
5,001-10,000 sqft	\$120.00
10,001-50,000 sqft	\$165.00
Over 50,000 sqft	\$205.00

All special events conducted within the inspection jurisdiction of Catawba County where site constructed stages exceed 120 square feet or where temporary electrical power is installed and utilized for the event, must acquire a Zoning permit/approval from the local jurisdiction and make application for a Safety Inspection. All costs associated with required inspections for stages and electrical installation will be covered in the initial fee collected at the time of permit issuance if inspections are conducted during Catawba County's normal business hours. After Hour Inspections fee (see Schedule F) will apply for any requested inspection of the special event for the stage and electrical during non-business hours. After Hour Inspections must be specifically requested a minimum of 48 hours before the needed inspection with an approved method of payment.

Building Permit Fees - Existing Structures (Schedule H)

Alterations, renovations, and repairs to existing structures based on contractor's estimate and using the fee schedule below, with a minimum building permit fee of \$90.00.	
\$0-\$5,000	\$90.00

\$5,000-\$100,000	\$90.00 + \$3.00 for each additional thousand or part thereof
\$100,001-\$1,000,000	\$375.00 + \$2.50 for each additional thousand or part thereof
Over \$1,000,000	\$2,625.00 + \$1.50 for each additional thousand or part thereof

Plan Review (fee due at time of submittal)(Schedule I)

Attached Residential (up to 3 units)	\$50.00
Commercial	\$0.08 sqft
Commercial plan review fees will be applied to Building Permit fee when issued.	
Resubmittal:	
1 st Resubmittal	No charge
2 nd Resubmittal	½ Original Fee
3 rd Resubmittal	Original Fee
4 th Resubmittal	Original Fee
5 th Resubmittal or Greater	In office meeting with Designer \$100 per hour review, 2 hour minimum
Plan Revisions (after Plan Review is completed)	\$30.00 per plan sheet

Express Plan Review:

Exterior/Interior \$950 per Hour
Interior Only \$800 per Hour

Contracted Services..... \$100.00 per hour plus reimbursable expenses
All review fees are for paper or electronic formats.

Erosion and Sedimentation Control

These fees are for sites that disturb more than one acre.

Sites that disturb more than one acre are required to submit a formal erosion control plan. Once the site has been permitted, it will be inspected on a regular basis.

Plan Review \$200.00
(includes the first acre disturbed, plus \$150.00 per disturbed acre or any part thereof, above the first acre disturbed.

Express Plan Review When combined with
Building Services Express Plan Review, Building Services hourly rate for plan review plus \$150.00
per disturbed acre or any part thereof, above the first acre disturbed.

Stand Alone Express Plan Review \$97.50 per hour
or any fraction thereof minimum \$200.00, plus \$150.00 per disturbed acres or any part thereof, above
the first acre disturbed.

Fines for Notice of Violation Varies based on severity,
adherence to approved plan, prior record, whether the violation was committed willfully, amount of
money saved by noncompliance, cost of rectifying the damage, and staff investigative costs.

Reinspection Fee (required after Notice of Violation)..... \$125.00

If a site is out of compliance, it will receive a Notice of Violation. Any project that is under an NOV

may not have any activity (I.E. Building Services inspections) until the site is brought into compliance and the required fine is paid to the Catawba County Finance Department, and the re-inspection fee has been paid. Fines and re-inspection fees may NOT be billed on an account.

These fees are for sites that disturb less than one acre.

Project Management Fee.....\$50.00

Note: Fees will be assessed and collected on all permits when issued

Solid Waste Management Disposal

(Fees include \$2.00 Solid Waste Disposal Tax where applicable)

Archive Research (per request)\$22.00

Commercial Truck Weigh.....\$15.00 per weigh

Unloading After Hours.....\$25.00 per 15 minutes or any part thereof

Uncovered/Unsecured Load\$50.00 per occurrence

Safety Vest.....\$1.00 each

Safety vest is required to be worn while visiting the landfill. You may provide your own vest that meets NC OSHA standards.

Failure to Weigh-Out/Pay for Disposal\$200.00 per axle

Municipal Solid Waste Landfill
Hours of operation at 8:00 a.m. to 4:00 p.m., Monday – Friday
8:00 a.m. to 11:30 a.m., Saturday
Closed Sunday

Municipal Solid Waste (1,000 lbs or less \$18.61 minimum).....\$37.22 per ton

Dead Animals\$37.22 per ton

Municipal Water & Wastewater Sludge meeting Paint Filter Liquids Test (1,000 lbs or less \$53.69 minimum).....\$107.38 per ton

100% Industrial Wood Waste (1,000 lbs or less \$17.85 minimum)

Furniture Wood, glued, stained, etc.\$37.22 per ton

Painted or treated.....\$37.22 per ton

Chipboard, pressboard, plywood.....\$37.22 per ton

Note: The County's State Permit does not allow wood waste from industries to be disposed of in the construction & demolition landfill.

Other Wood Waste (1,000 lbs or less \$6.13 minimum)

Saw Dust.....\$12.26 per ton

Chipped wood waste (no less than 2" and no more than 5" in diameter. Must be pre-approved as non-hazardous).....\$12.26 per ton

Any Waste Contaminated With More Than..... Triple Fee
(1,000 lbs or less: one half the per ton rate minimum)

- 10% Cardboard (from industrial entities only)
- 20% Springs
- 50% Foam Rubber
- Wire or cable over 4 ft.
- Bulky items not easily compacted

Materials Removal and Handling Fee

Applies to each load that contains any materials banned by North Carolina State Law or Solid Bulky Waste Management Rules, current and future or unloaded in an incorrect location \$100.00 per load

Friable Asbestos (1,000 lbs or less \$63.59 minimum)

State regulations requires friable asbestos to be covered with soil requiring extra landfill space; therefore the fee will be \$127.17 per ton

Construction & Demolition Landfill and Grinding Area
Hours of operation are 7:00 a.m. to 4:30 p.m., Monday – Friday
8:00 a.m. to 11:30 a.m., Saturday
Closed Sunday

Definitions

- *Demolition debris* - waste produced from the demolition of a structure (house, building, etc. containing no personal contents).
- *Construction debris* - waste produced during the construction of a structure (house, building, deck, etc.).
- *Natural Wood* – is wood that has not been processed in any form. Wood that is not chipboard, creosote, glued, painted, stained, treated, plywood, pressboard, etc. This is defined based on State regulation.

Construction & Demolition Landfill (1,000 lbs or less \$13.50 minimum)

Lumber over 8 feet in length\$27.00 per ton
Painted, treated or creosote wood.....\$27.00 per ton
Chipboard, pressboard, plywood.....\$27.00 per ton
Brick, block, or concrete that is painted or has reinforcement material and/or contaminated with other waste\$27.00 per ton
Drywall\$27.00 per ton
Roofing/Shingles\$27.00 per ton
Non-Friable Asbestos containing transit siding, vinyl floor tiles, asphalt roofing shingles\$27.00 per ton
Grubbing, Roots, and Stumps (Non-grindable)\$27.00 per ton
(Brush, limbs, and/or trees contaminated with abrasive material, dirt, roots, soil, or other

material will not be considered grindable and will be charged the non-grindable price per ton)
Mobile Homes (Arrangements must be made prior to acceptance at Landfill)...\$0.27 square foot

Any Waste Contaminated With Triple Fee
(1,000 lbs or less: one half the per ton rate minimum)

- Any items not part of the structure, see Definitions
- Personal items, furniture, appliances, household garbage, etc.

Natural, Clean Wood Waste (1,000 lbs or less \$5.00 minimum)

Clean, natural furniture wood waste for grinding (containing no glue, stain, chipboard, pressboard, plywood, etc.\$10.00 per ton
Clean, natural, uncontaminated wood pallets\$10.00 per ton
Natural lumber, less than 8 feet in length\$10.00 per ton

State-Banned Landfill Materials

AsphaltNo Charge
Brick, block, concrete not painted and w/o reinforcement, less than 6 inch, and separated from other wasteNo Charge
Liquid Paint (residential only limit 10 gallons per visit-no businesses)No Charge
Electronics and televisions (residential only-no businesses).....No Charge
Loose grass and leaves (de-bagged or in compostable paper bags)No Charge

Ground Brush, Limbs, Trees, Etc., no longer than 8 feet and/or 14 inches in diameter

(No minimum)

Brush, Limbs, and Trees (grindable)\$18.00 per ton
(Brush, limbs, and trees must be cut so it is no longer than 8 feet in length and/or 14 inches in diameter and be kept separated from roots, stumps, and grubbing for recycling purposes)

- If a load of waste is unloaded at the grinders and it has other materials mixed in that makes the load non-grindable, the per ton charge for the material, state fees, and the banned materials handling fee will be applied. This fee is for employee and equipment time to transport the material to the Landfill to be buried.

Mulch and Compost

Mulch (3 yard scoop/bucket)..... \$5.00 or \$5.00 per ton
Compost (3 yard scoop/bucket) \$10.00 or \$10.00 per ton
(customers may choose to pay per 3 yard scoop/bucket or have their vehicle weighed)

Scrap Tires

Tires without proper documentation, Tires that have been buried, Tires stockpiled prior to January 1, 1994, and Out of County \$125.00 per ton

Note: If the Sanitary Landfill is used when the Construction and Demolition Landfill is closed, users will be charged Sanitary Landfill fees.

**Water and Sewer
Connection (System Development Fee)**

Existing or New property improvements after construction is completed

1 inch or less water meter/tap.....	\$1,250 water; \$1,500 sewer
2 inch water meter/tap	\$2,250 water; \$3,500 sewer
3 inch water meter/tap	\$3,250 water; \$5,500 sewer

(Construction period includes 12 months warranty period after construction is completed)

- To entice the connection of existing buildings that exist at the onset of construction of County funded water and sewer utilities to municipal services, System Development Fees for existing property improvements shall be reduced by 50 percent during the utility construction period. (Existing property improvements include all types of occupancies that rely upon existing non-municipal water and sewer provisions and are adjacent to the utility under construction) (Construction period includes 12 months warranty period after construction is completed)

Minimum System Development Fee\$1,250 water; \$1,500 sewer
(For every ¼-inch increment increase in connection size about 1 inch, \$250 is added to water system development fee and \$500 is added to sewer system development fee)

Other

Residential & Commercial Subdivision & Development Engineering Fee

0 - 100 lots or units.....	\$250.00
101 - 200 lots or units.....	\$500.00
201 - 300 lots or units.....	\$750.00

Engineering Fee will continue at a rate of \$250 per 100 lots or units or any part thereof.

FEE SCHEDULE POLICIES

EMERGENCY SERVICES

Ambulance Fees

Recover 50 percent of cost of ambulance service but maintain a reasonable rate compared to other counties.

Impound Fee

Charge a fee to recover costs of staff time and resources while encouraging and promoting responsible pet ownership when an animal is impounded due to a violation of County Code.

Fee to Municipalities Using Animal Shelter

Share the costs of operating the shelter with the municipalities who use it. Costs are allocated based on the ratio of the municipalities' populations and the County's population. Cities pay 100 percent of their share of costs.

Fire Permit Fees

Charge reasonable fees to ensure proper application of the state fire prevention code.

Hazardous Material Recovery

Recover costs of staff time, equipment and resources related to hazardous material incidents.

GENERAL GOVERNMENT

Copy Charges

Recover the cost of copies in accordance with state law.

Returned Check Fee

Discourage people from writing a worthless check to the County and to cover some costs related to recovering funds.

LIBRARY

Audio-Visual and Adult Print Materials

Encourage the timely return of materials.

Interlibrary Loan Materials

Interlibrary loan policies are set by the lending library. Overdue fees reflect the standard rate charged statewide.

Lost Library Card

Initial card is free. The replacement card fee is to encourage patrons to keep track of their library card.

PLANNING, PARKS, & DEVELOPMENT

Planning & Zoning Fees

Recover 100 percent of staff time, materials and costs for recording plats, ordinances, maps, street signs, board of adjustment, rezoning and road assessments.

Parks Fees

Consistent with other counties and the State, charge fees for specialized amenities and the reservation of facilities.

COOPERATIVE EXTENSION

All Fees

Cooperative Extension's fees will cover 100 percent of program materials and supplies.

PUBLIC HEALTH

Clinical Services

Clinical fees are based on Public Health costs of service provision. Clinical fees are billed to third party payors as applicable. In the event the third party payor does not reimburse, the patient will be billed as permitted. Patient bills may include a discount based on pre-determined eligibility. Eligibility scale is based on the Federal Poverty level adjusted annually by the Department of Health and Human Services.

Environmental Health Fees

Fees will support 100 percent of the total cost.

TAX ADMINISTRATION

Real and Personal Property Tax Billing & Collection for Municipalities

Have municipalities proportionately share the cost of billing and collecting real and personal property taxes. Periodically, the county will recalculate the cost per bill and charge municipalities an equitable amount based on the number of bills issued per municipality.

Sale of Maps

Recover costs of staff time, equipment and resources.

TECHNOLOGY

GIS Fees

Encourage efficiency and recover operational and maintenance costs. In June 1991, the North Carolina General Assembly approved HB 356 that exempts the Catawba County GIS database from the Public Records Act. Under the precepts of the legislation, the County can charge "reasonable costs" for the computerized database and data files. Fees will be reviewed annually.

GIS Charges to Municipalities

Have participating municipalities pay a proportionate percentage of costs for the base map project, selected personnel and operating costs, based on a ratio of the municipality's extraterritorial jurisdiction area compared to the total county area at the time the bids are awarded.

UTILITIES & ENGINEERING

Building Services Fees

Building Inspection fees are in place to recover the cost of the Building Services Office. Fees will be benchmarked against other counties each year and rates will be set to recover as much of the County's cost as possible given economic conditions and the results of the benchmarking.

Erosion Control Fees

Erosion control fees are in place to recover a portion of the cost of the local Erosion and Soil Sedimentation Control program.

Solid Waste Fees

Consistent with County Code, landfill fees will generate sufficient revenues to operate the landfill and build reserve for future needs as well as encourage protection and preservation of the environment.

Water and Sewer Fees

Recover a portion of the costs of constructing water and sewer infrastructure.