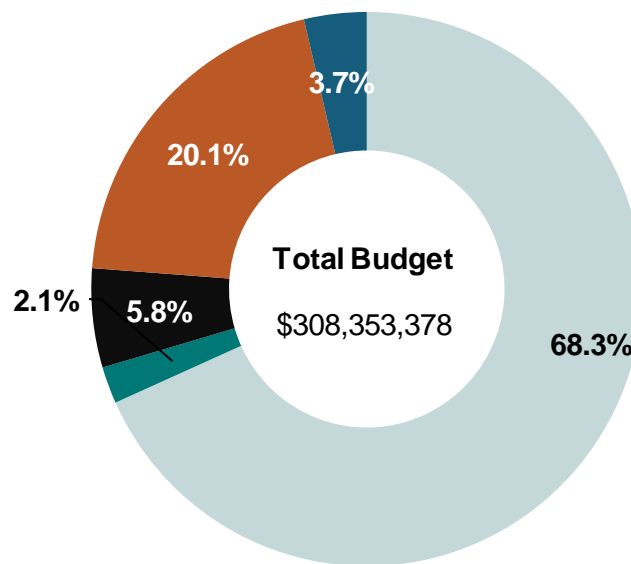


FISCAL YEAR 2021/22 BUDGET HIGHLIGHTS

The County's total Fiscal Year 2021/22 Budget is \$308,353,378. 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 \$210,537,366 or 68.3 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.

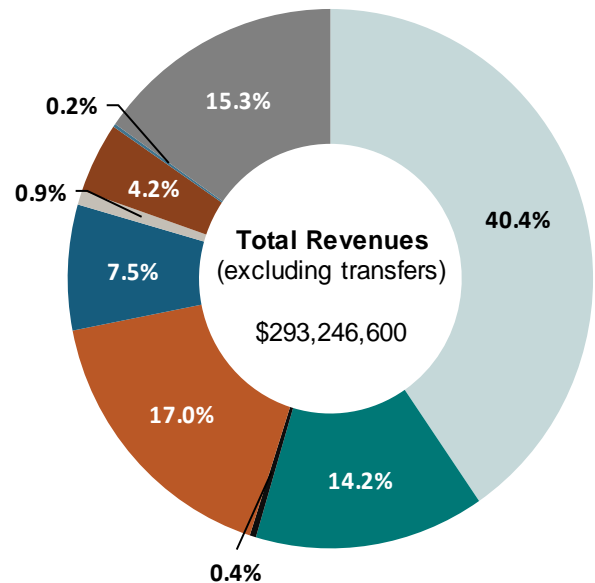
FINES & FORFEITURES

Fees collected by the Courts and entirely distributed to schools.

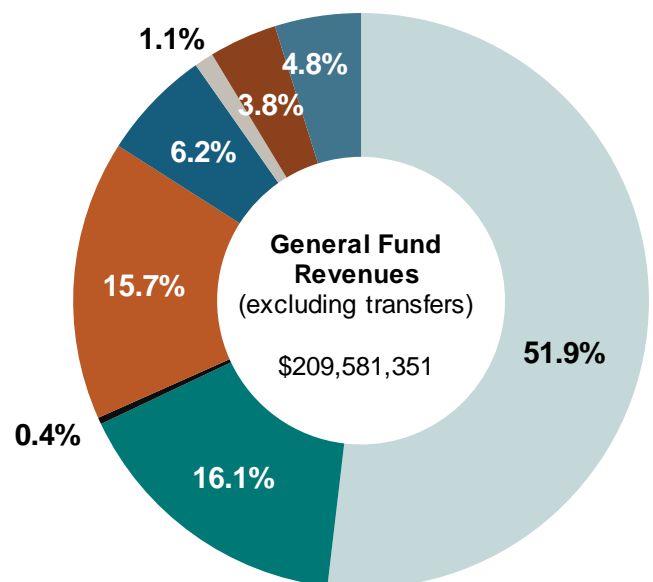
OTHER SOURCES

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 Adopted	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	7,998,416	36.2%
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	\$210,537,366	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	8,989,525	2.1%
Federal	1,106,533	0	0	5,304,000	0%
State	1,395,369	896,573	675,787	675,787	-24.6%
Federal & State		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	\$17,811,480	53.4%
CAPITAL PROJECT FUNDS					
Sales Tax	\$6,912,738	\$6,113,000	\$7,478,756	\$7,804,719	27.7%
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	11,339,161	140.9%
Other Sources	0	0	31,500,000	31,500,000	0%
	\$18,946,823	\$12,168,749	\$66,400,738	\$62,073,348	410.1%
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	1,605,713	8.5%
Transfers Between Funds	805,367	0	1,420,159	259,609	0%
Other Sources	106,551	12,000	7,000	7,000	-41.7%
	\$11,391,576	\$10,229,710	\$14,806,838	\$11,301,788	10.5%
TOTAL	\$237,279,878	\$241,477,128	\$315,843,511	\$308,353,378	27.7%

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.

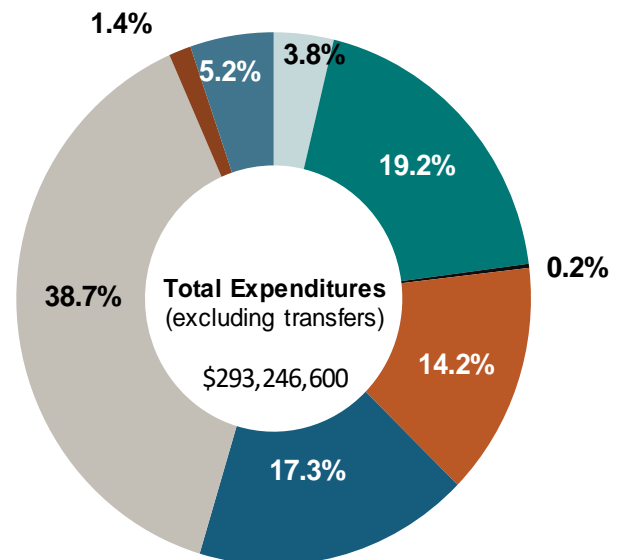
CULTURE

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.

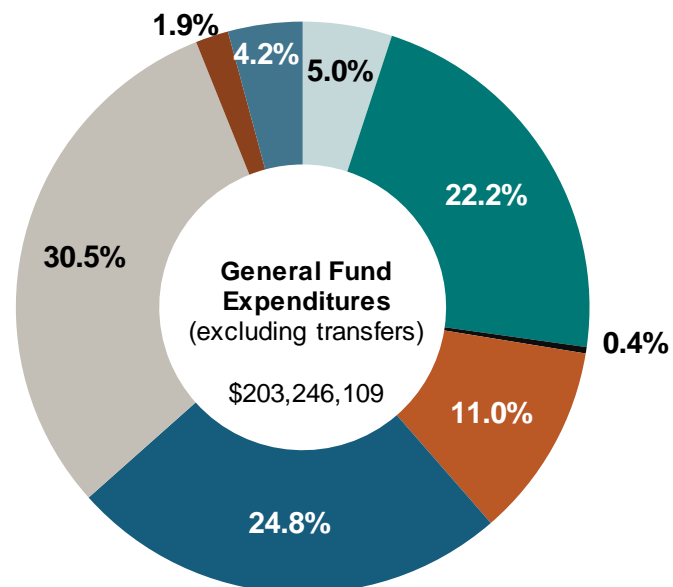
OTHER

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 Adopted	Percent Change
General Fund					
General Government	\$8,411,795	\$9,528,488	\$10,254,675	\$10,237,699	7.4%
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	\$210,537,366	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	9,119,572	0.4%
Fines & Forfeitures Fund	0	0	542,300	545,832	0.0%
CARES Act Fund	1,106,533	0	0	0	0.0%
ARP Act Fund	0	0	0	5,304,000	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	\$17,811,480	53.4%
Capital Project Funds					
General Capital Projects	\$25,663,741	\$5,263,882	\$4,285,642	\$4,132,212	-21.5%
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	43,575,000	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	\$62,073,348	410.1%
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	\$2,383,159	-6.1%
SECC Water & Sewer District	0	0	679,163	679,163	0.0%
	\$7,172,773	\$10,229,710	\$14,806,838	\$11,301,788	10.5%
TOTAL	\$251,915,581	\$241,477,128	\$315,843,511	\$308,353,378	27.7%

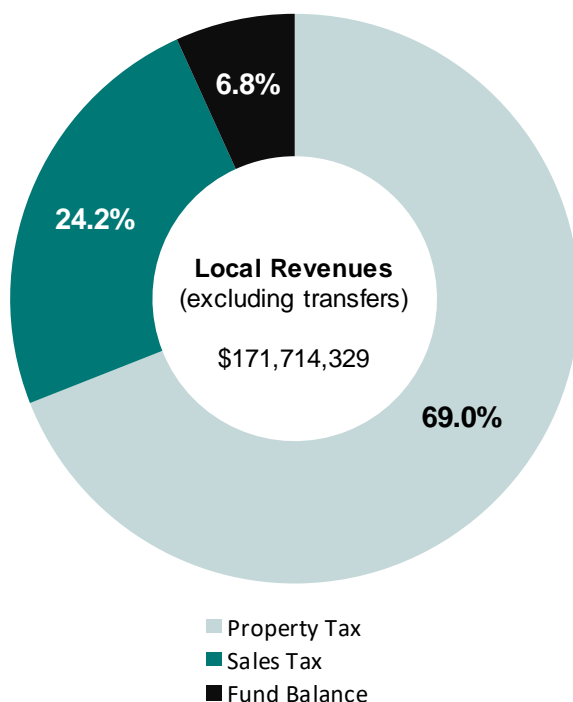
Local Funds

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.

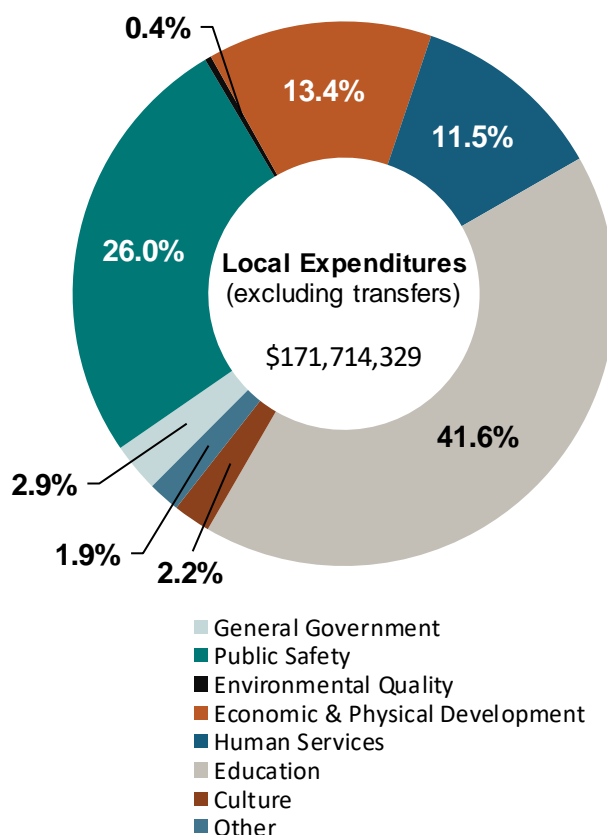
Other services (such as Building Services) generate sufficient user charge and fee revenue to support itself. In these instances, by Statute excess revenue can't be used to support other services. Similarly, Solid Waste, as an Enterprise Fund, supports itself without County tax revenue.

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 \$3.3 million budget to budget (\$3.1 million countywide property tax, \$183,684 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 maintains the current tax rates for all fire districts. 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.

ARP Act

The budget includes \$5.3 million received in ARP Act funding towards water and sewer projects in the SECC district as well as a broadband study.

General Capital Projects

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

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, as well as a five percent contingency on Fiscal Year 2021/22 projects.

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. The budget also includes \$2,075,000 or 5 percent contingency for the Fiscal Year 2021/22 budgeted projects. 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

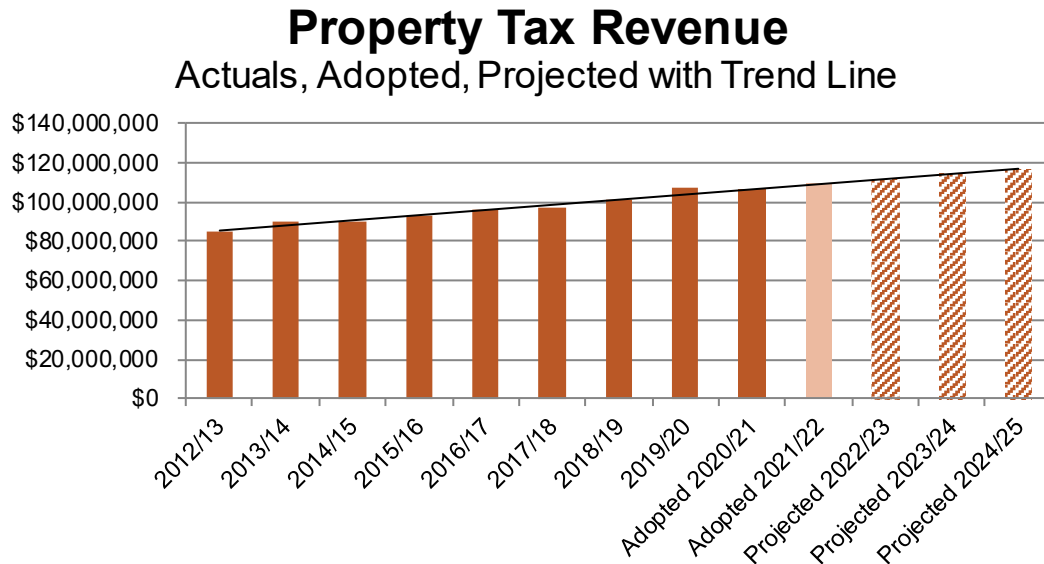
	2021/22 Adopted	2022/23 Projected	2023/24 Projected	2024/25 Projected
GENERAL FUND				
Property Tax	\$108,699,000	\$110,873,000	\$113,090,000	\$115,352,000
Sales Tax	33,706,181	\$34,717,000	\$35,759,000	\$36,832,000
Other Taxes	785,500	\$802,000	\$818,000	\$834,000
Federal	15,352,974	\$15,507,000	\$15,662,000	\$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	7,998,416	7,635,051	7,117,547	6,752,769
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
	\$210,537,366	\$218,409,130	\$220,976,810	\$221,903,368
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	\$8,989,525	\$9,170,000	\$9,353,000	\$9,540,000
Federal	\$5,304,000	\$10,000,000	\$8,000,000	\$5,000,000
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
	\$17,811,480	\$22,602,000	\$20,790,000	\$17,982,000
CAPITAL PROJECT FUNDS				
Sales Tax	\$7,804,719	\$8,039,000	\$8,280,000	\$8,528,000
State	10,000,000	0	0	0
Local	13,932	0	0	0
Fund Balance	1,415,536	0	0	0
Transfers Between Funds	11,339,161	3,692,395	5,360,711	6,395,886
Other Sources	31,500,000	4,000,000	0	0
	\$62,073,348	\$15,731,395	\$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	1,605,713	0	1,956,785	3,280,034
Transfers Between Funds	259,609	972,532	669,015	695,526
Other Sources	7,000	0	0	0
	\$11,301,788	\$11,547,532	\$14,338,800	\$14,833,560
TOTAL	\$308,353,378	\$275,041,057	\$276,621,321	\$276,643,814

4-YEAR EXPENSE SUMMARY PROJECTION

	2021/22 Adopted	2022/23 Projected	2023/24 Projected	2024/25 Projected
GENERAL FUND				
General Government	\$10,237,699	\$10,443,000	\$10,652,000	\$10,865,000
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
	\$210,537,366	\$218,409,130	\$220,976,810	\$221,903,368
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	\$9,119,572	\$9,302,000	\$9,488,000	\$9,678,000
Fines & Forfeitures Fund	\$545,832	\$546,000	\$546,000	\$546,000
CARES Act Fund	\$0	\$0	\$0	\$0
ARP Act Fund	\$5,304,000	\$10,000,000	\$8,000,000	\$5,000,000
DSS Representative Payee Fund	\$400,000	\$400,000	\$400,000	\$400,000
Deeds of Trust Fund	\$125,000	\$127,000	\$129,000	\$131,000
	\$17,811,480	\$22,602,000	\$20,790,000	\$17,982,000
CAPITAL PROJECT FUNDS				
General Capital Projects	\$4,132,212	\$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	\$43,575,000	\$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
	\$62,073,348	\$15,731,395	\$13,640,711	\$14,923,886
ENTERPRISE FUND				
Water & Sewer	\$2,383,159	\$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
	\$11,301,788	\$11,547,532	\$14,338,800	\$14,833,560
TOTAL	\$308,353,378	\$275,041,057	\$276,621,321	\$276,643,814

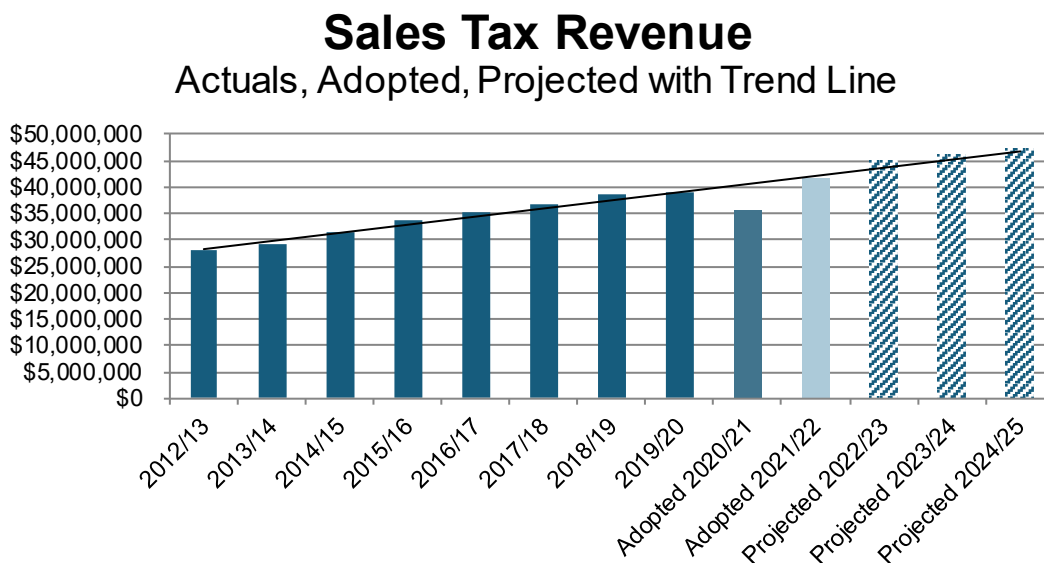
REVENUE TRENDS

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.

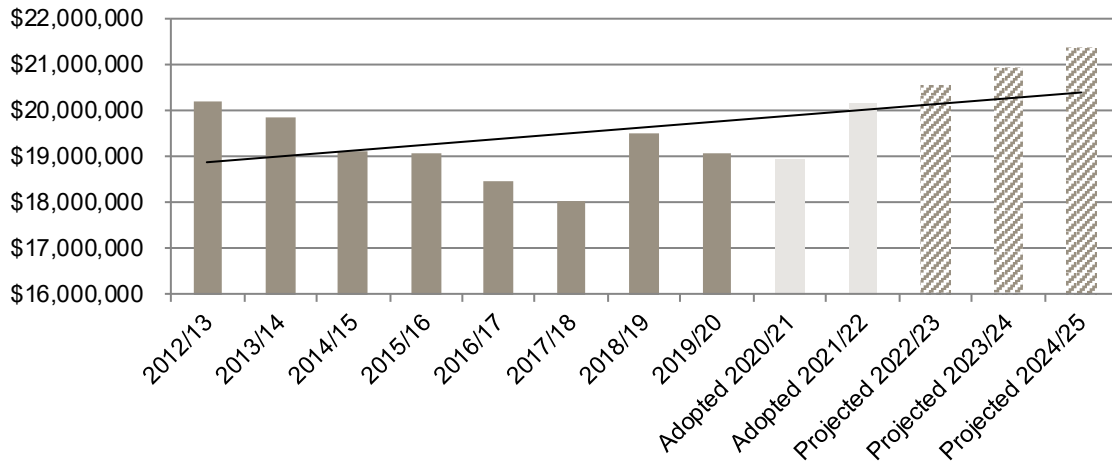


Sales Tax

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

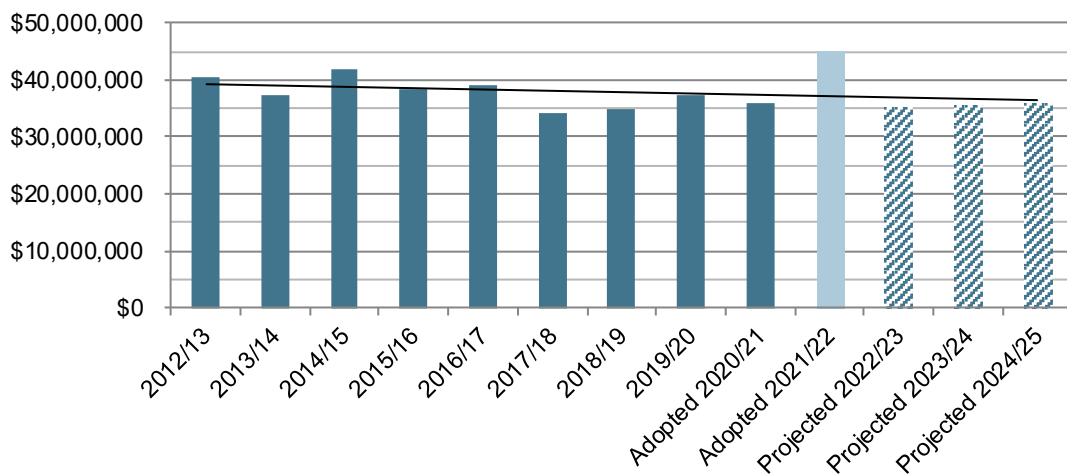


Permits & Fees

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	\$7,998,416	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	8,512,516	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	1,605,713	18,694,000
Solid Waste (525 & 485)	2,590,450	2,800,000	0	3,300,000
Total	23,291,507	23,100,000	1,605,713	21,994,000

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 units) \$0.08 Commercial (new construction deducts from building permit, alterations ½ new rate in addition to 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 Adopted
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 Adopted
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 Adopted
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