

MINUTES – JUNE 16, 2008

The Caswell County Board of Commissioners met in regular session at the Historic Courthouse in Yanceyville, North Carolina at 6:30 p.m. on Monday, June 16, 2008. Members present: George W. Ward, Jr., Chairman, Jeremiah Jefferies, Vice-Chairman, William E. Carter, Nathaniel Hall, Larry G. Hamlett, Kenneth D. Travis, and C. Hester Vernon, III. Also present: Kevin B. Howard, County Manager and Angela Evans representing The Caswell Messenger. Wanda P. Smith, Clerk to the Board, recorded the minutes.

MOMENT OF SILENT PRAYER

Chairman Ward opened the meeting with a Moment of Silent Prayer.

APPROVAL OF AGENDA

Commissioner Travis moved, seconded by Commissioner Jefferies to approve the agenda as presented. The motion carried unanimously with Commissioner Carter absent.

APPROVAL OF CONSENT AGENDA

Commissioner Jefferies moved, seconded by Commissioner Hamlett to approve the Consent Agenda as presented. The motion carried unanimously with Commissioner Carter absent.

The following items were included on the Consent Agenda:

- 1) Approval of Minutes of April 28, 2008 Meeting
- 2) Budget Amendment No. 10
- 3) Financial Report – July 1, 2007 – May 31, 2008

PUBLIC COMMENTS

Chairman Ward opened the floor for public comments.

Mr. John Claggett of 108 Jaye Lane, Providence, NC came before the Board and stated that two weeks ago he informed the Board of the frustration he was experiencing due to the apparent stonewalling he was receiving from the Caswell County Office of the Tax Director regarding their inability to produce copies of public procedures that delineates how his vehicles are given a fair market value for tax assessment purposes. Mr. Claggett emphasized that he is not questioning or challenging the amount of the tax bill. Mr. Claggett informed the Board that he received a copy of an e-mail from Mr. John Farthing of TEC Data Systems, Inc. to Mr. Thomas Bernard explaining a brief description of their evaluation process, along with a short letter from Mr. Bernard explaining the e-mail and encouraging him to contact TEC for further explanation of the vehicle evaluation process. Mr. Claggett stated that as far as he is concerned, what TEC

does and how they do it should be transparent to the taxpayer and noted that his point of contact is the Tax Collector. Mr. Claggett read to the Board the e-mail he received which provided a brief description of the evaluation process, which was the information for which he has been asking. Mr. Claggett added that in the e-mail Mr. Farthing stated that any description beyond that provided is considered a trade secret by TEC Data Systems, Inc. Mr. Claggett noted that none of his vehicles were purchased by way of dealer transaction. Mr. Claggett stated that he was told at the June 2nd meeting by Mr. Bernard that he would have the information he requested by June 16th and this did not happen and noted that he just received this packet of information this past Saturday, which he felt was by design since Mr. Bernard received the e-mail on June 4th. Mr. Claggett added that the tax information he requested and is considered a trade secret by TEC Data Systems, Inc. is by North Carolina General Statute public record and is rightfully his. Mr. Claggett informed the Board that he felt that he has no other alternative than to continue to pursue this issue as a conscientious taxpayer and registered voter by any means available to him.

Ms. Cathy Lucas came before the Board and stated that she was present to address them concerning the budget that she felt that they were planning to adopt tonight. Ms. Lucas added that when she left the office of County Commissioner in 2005, the General Fund expenditures were approximately seven million dollars, while the budget the Board is considering adopting tonight has increased to approximately \$9.6 million in local tax dollars, which is a 34% increase since 2005. Ms. Lucas stated that the proposed budget reflects a 65.2 cents tax rate and noted that a revenue neutral tax rate would be 62.9 cents. Ms. Lucas informed the Board that this results in a five percent tax increase on top of the \$850,000 savings from Medicaid relief and a Contingency Fund of approximately \$500,000, which she felt is taxing the citizens unnecessarily. Ms. Lucas stated that by funding the Contingency Fund, not recognizing Medicaid savings, and putting the tax rate above the revenue neutral rate is actually increasing taxes by 20%. Ms. Lucas added that there has not been such a large tax increase since the late '80's when there was a 25% increase. Ms. Lucas urged the Board to go back and review the budget, look at expenditures and reevaluate revenues because there is no reason to pass a 20% tax increase on to the people of Caswell County when everyone is struggling to make ends meet.

BOARD OF EQUALIZATION AND REVIEW

Commissioner Hall moved, seconded by Commissioner Travis to recess as the Board of Commissioners and reconvene as the Board of Equalization and Review. The motion carried unanimously with Commissioner Carter absent.

Mr. Thomas Bernard, Tax Director, came before the Board and reported that the property of Mr. Larry J. Nicholson was revisited, with an inside visit of the home. Mr. Bernard noted that the seven foot ceiling of the modular home was more in keeping with that of a doublewide manufactured home. Mr. Bernard added that after additional review, he recommended that the value of the property be reduced from \$138,733 to \$129,679.

(At 6:45 p.m. Commissioner Carter entered the meeting).

Mr. Bernard reported that the property of Mr. Gale D. Anderson was revisited. Mr. Bernard noted that the reduction was due to the topography of the property. Mr. Bernard added that after

additional review, he recommended that the value of the property be reduced from \$281,504 to \$261,581.

Commissioner Hamlett moved, seconded by Commissioner Vernon to accept the recommendation of the Tax Director to reduce the value of the property belonging to Mr. Larry J. Nicholson from \$138,733 to \$129,679 and the property of Mr. Gale D. Anderson from \$281,504 to \$261,581. The motion carried unanimously.

Chairman Ward recessed the Board of Equalization and Review until August 4, 2008, and reconvened the Board of Commissioners.

SENIOR CENTER PROJECT

Mr. John Ranson, Architect, and Mr. Darren Conner, Engineer, with Dewberry & Davis, came before the Board to request a construction time extension and two change orders for the Senior Center Project. Mr. Darren Conner reported that one change order request is to change the contract price by an addition of \$7,865, which is related to some additional erosion and sedimentation control measures required by the State of North Carolina. Mr. Conner stated that they submitted the site plan for approval on November 11, 2008, bid the project on November 30, 2008, and received final approval from the State on December 21, 2008, and they had a request that they enlarge the sediment basin. Mr. Conner added that they requested a change order from the contractor for that addition and received the price of \$7,865.

Mr. Conner reported that plans on the Senior Center Project were submitted to the Town of Yanceyville for review and approval. Mr. Conner noted that these comments were not received until after the contract had been awarded, therefore, the additional requirements were not included in the bid documents. Mr. Conner provided the following explanation of the major revisions which were required due to comments from the Town of Yanceyville:

- 1) Additional Sanitary Sewer Cost: Town required that sanitary sewer line be ductile iron to prevent cross contamination between sanitary and storm sewers. Bid Documents called for PVC sanitary sewer lines with concrete saddles where lines crossed to prevent cross contamination.
- 2) Additional Fire and Domestic Cost: Town required RPZ's on the incoming domestic water line and fire line to prevent back contamination of water supply. Bid Documents called for a double detector valve in these locations.
- 3) Additional Electrical Cost: The RPZ required above required electrical heat trace to prevent freezing.

Mr. Conner informed the Board that the total cost of the additions is \$23,485.

Mr. Conner presented a request from the contractor to increase construction time in the amount of 21 days and noted that this is related to the ordering of the metal roof and the time taken to get it. Chairman Ward noted that the memo from Quality Construction included a request for

\$15,000 from the County to cover the increased cost of metal roofing for the period of January to June, 2008.

Following discussion, the Board took no action.

PELHAM CONGREGATE NUTRITION SITE

Chairman Ward opened the floor for discussion on the Pelham Congregate Nutrition Site.

Ms. Mary Graves came before the Board and stated that she was speaking on behalf of the Pelham Congregate Nutrition Site. Ms. Graves added that they have been informed that as of December, 2008 they will no longer be in existence in the Pelham area. Ms. Graves noted that they have been offered membership to the Senior Center in Yanceyville and they are happy that there will be a center in Yanceyville, but they do not choose to come because they feel a person should stay in their comfort zone, if possible. Ms. Graves stated that Pelham is the fastest growing area in the County and they believe that people choose where they live according to what is being offered. Ms. Graves requested that the Board, if at all possible, grant them the right to continue and keep open the Pelham Congregate Nutrition Site.

Rev. Larry Durham, Pastor, Pelham United Methodist Church, came before the Board and stated that he is present because he is a concerned citizen, past President of Pelham Community Center, and is speaking on behalf of the community. Rev. Durham added that he has seen some improvements and growth in the area and feels that this site is an asset for the area and people in the community. Rev. Durham stated that he would really hate to see the Pelham Congregate Nutrition Site taken away and in discussing this issue with those attending, over 90% of the people have said that they do not want to come to the site in Yanceyville. Rev. Durham added that he would really like for the Board to consider keeping the Congregate Nutrition Site at the Pelham Community Center and stated that he would appreciate any assistance the Board could give.

Ms. Donna Pointer, Senior Center Director, came before the Board and stated that they are not trying to do away with the Pelham site, and the discussion is just about discontinuing the Congregate Nutrition Program because it is no longer meeting standards. Ms. Pointer added that the standards require 25 people on a regular basis and this has not been happening and it has been like this for a while. Ms. Pointer stated that she visited the Pelham site and distributed 18 surveys to gain their input and out of 16 surveys returned those who said they would attend the Yanceyville site if transportation were provided, five said yes, eleven said no, one was undecided, and one said maybe. Ms. Pointer added that the group at Pelham does not want to see the site closed and they want to strive to continue to increase attendance. Ms. Pointer provided a sheet showing attendance in May and June and even though they are trying to increase attendance, the participation is still not meeting standards. Ms. Pointer informed the Board that both the Senior Center Board of Directors and the Caswell County Planning Committee for Services to the Elderly have recommended that the Congregate Nutrition Site be discontinued at the Pelham Community Center and if the numbers increase, they will revisit it, and pointed out that they are not recommending that the Pelham site discontinue their meetings.

Ms. Adrian Calhoun, Aging Program Planner, with the Piedmont Triad Council of Governments, Area Agency on Aging, came before the Board and stated that she works with Caswell County. Ms. Calhoun informed the Board that the Congregate Nutrition Program is funded through the Older Americans Act and they have set standards of which she has to monitor and make sure that the Program is meeting requirements. Ms. Calhoun stated that the Pelham site is not servicing the minimum number of participants to keep the program at the cost to operate the program. Ms. Calhoun added that when the Senior Center Board of Directors and Planning Committee met they were very much in favor of closing the Congregate Nutrition Site at Pelham, but keeping it as an outreach site to provide activities for the Pelham area and the Senior Center would continue to work with the Pelham group. Ms. Calhoun stated that the Pelham Congregate Nutrition Site is not meeting standards and Ms. Pointer is willing to provide transportation for anyone that would like to come to the Yanceyville site for the nutritious meal and socialization that the program offers.

Upon questioning from Commissioner Travis, Ms. Calhoun added that based on their standards and if the Program does not meet standards as it is designed to operate, and since this is a County program and the County is responsible for its operation, then it is a County decision of how the funding and program operates in this County. Ms. Calhoun noted that the recommendation is to close the Congregate Nutrition Program site in Pelham. Upon questioning from Commissioner Travis as to what would transpire if the Board voted not to close the Pelham site, Ms. Calhoun answered that then the Pelham Congregate Nutrition Site would have to come up to standards. Ms. Calhoun stated that Caswell County is receiving a \$6,000 cut in Community Care Block Grant funding , effective July 1, 2008 because of the Pelham site not meeting standards and if it continues to operate, the County will have to fund this amount with local dollars.

Ms. Calhoun noted that effective July 1, 2008, the senior citizen will be required to come to the site and eat the meal there instead of picking up the meal and leaving, because that is against the standards of the Program which is to promote socialization and a nutritious meal.

Chairman Ward asked Rev. Durham if he could help him along with others in getting the participation at the Pelham site up to 25. Chairman Ward inquired as to whether the County could obtain an extension in order to increase participation.

Ms. Kim Berry, Area Agency on Aging Director, stated that the \$6,000 cut is not specific to the Pelham site and they would be willing to give the County a six-month extension to bring the Pelham Congregate Nutrition site up to standards, which would include 20 to 25 participants.

Ms. Lorrie Wrenn stated that it would be more cost effective to keep the Pelham site open than providing transportation to everyone to come to the Yanceyville site.

After discussion, Commissioner Travis moved, seconded by Chairman Ward that the Pelham Congregate Nutrition Site remain open for a period of six months in order to bring the minimum participation to 20, with the assistance and support of the Pelham Community Center and Rev. Larry Durham. The motion carried unanimously.

RECESS

The Board held a brief recess.

SENIOR CENTER PROJECT

Chairman Ward stated that he would like to continue discussion of the Senior Center Project and noted that he has learned that there are sufficient funds in Contingency to cover the change orders as requested by Dewberry & Davis.

After further discussion, Commissioner Carter moved, seconded by Commissioner Hall to approve the change orders in the amount of \$7,865 for additional sedimentation and erosion control measures, and \$23,485 for additional sanitary sewer cost, fire and domestic cost, and electrical cost, and to extend the construction time by 21 days, as presented and requested by Dewberry & Davis, with the funds to be appropriated from Contingency. The motion carried unanimously.

ROBERT S. SEGAL, CPA/PA

Mr. Robert Segal, President of Robert S. Segal, CPA/PA, came before the Board and stated that in December, 2007, they accepted a proposal from his firm regarding non-personal expense reduction and revenue enhancement consulting. Mr. Segal added that his firm has reviewed the County's 2007-2008 paid invoices and other financial information searching for ways to increase revenues or decrease expenses. Mr. Segal presented the following report of their findings to date and projects that are still in process.

Federal Excise Tax

The County was not filing for a refund of federal excise tax on diesel fuel purchases. The County was due refunds for calendar years 2005, 2006, and 2007 totaling \$9,102.02. Robert S. Segal completed the appropriate forms and checks from the IRS have been received totaling \$9,102.00.

Interest Expense

Helped the County obtain an interest rate reduction on its loan with Fidelity Bank from 6.5% to 4.00%, to be effective May 7, 2008, and continuing to maturity on September 18, 2010. Projected interest expense savings is \$9,590.14.

Sales and Use Tax

Made a recommendation regarding sales and use taxes and found a monthly invoice from the telephone company that included \$168.45 of use tax that could be refunded. Projected annual savings is \$2,021.40 and a projected three year refund is \$6,064.20. In the process of scheduling a visit to search for additional unclaimed NC sales and use tax for the period July 1, 2004 to June 30, 2008.

Also included a recommendation regarding vendors that bill Virginia sales tax, but deliver the product to North Carolina. The County cannot claim a refund of Virginia sales tax; however,

since the goods are delivered into North Carolina, they should be billed either with NC sales tax or no sales tax. It will be difficult to determine how much this will save Caswell County.

State Criminal Alien Assistance Program (SCAAP)

This is a federal program that reimburses county jails for housing certain criminal aliens. Caswell County has never participated in this grant program. Robert S. Segal prepared the grant application which included eight inmates and 1,061 eligible days. It is difficult to project the dollar amount of grant that will be received, and it is anticipated that the grant funding should be announced by the end of calendar year 2008.

After discussion, Commissioner Vernon moved, seconded by Commissioner Jefferies to instruct staff to work with Fidelity Bank personnel for the interest rate reduction of the County's loan from 6.5% to 4.00%, effective May 7, 2008, and continuing to maturity on September 18, 2010. The motion carried unanimously.

SHERIFF'S OFFICE REQUEST

Sheriff Michael Welch came before the Board and stated that at a recent budget meeting, he requested that the Board consider appropriating lapsed funds from the current budget to purchase five bullet proof vests for the Sheriff's Emergency Response Team members because the shelf life of five years for the current vests had expired. Sheriff Welch asked that the Board consider his request for the purchase of these vests.

After discussion, Commissioner Carter moved, seconded by Commissioner Vernon to authorize the purchase of five bullet proof vests for the Sheriff's Emergency Response Team members, to be appropriated from lapsed funding from the County's 2007-2008 budget.

Upon questioning from Commissioner Hall, Sheriff Welch answered that the vests cost approximately \$3,000 each. Sheriff Welch clarified that he was requesting lapsed funds for 2007-2008 from the Sheriff and Detention Office budgets to purchase up to five bullet proof vests, depending on the amount of funds available.

Commissioner Jefferies moved, seconded by Commissioner Hamlett to amend the motion to allow the Sheriff to purchase up to five bullet proof vests utilizing lapsed funds from the Sheriff and Detention Office 2007-2008 budgets. The motion carried by a vote of six to one with Commissioner Carter voting no.

Upon a vote of the original motion, the motion failed by a vote of six to one with Commissioners Ward, Jefferies, Hall, Hamlett, Travis, and Vernon voting no.

AMENDMENT TO TAX FORECLOSURE CONTRACT

Mr. George B. Daniel, Attorney at Law, came before the Board to discuss the Contract of Employment with his Law Firm and the County in the collection of delinquent Caswell County

ad valorem property taxes, including but not limited to foreclosure proceedings. Mr. Daniel stated that approximately two months ago his firm was authorized by the Board to proceed with the collection of the delinquent 2007 Caswell County property taxes. Mr. Daniel added that these accounts were delivered to his firm with the understanding that they would send a standard initial collection letter to the owners of the property by certified mail, giving the owners fifteen (15) days to pay the delinquent taxes. Mr. Daniel noted that if the taxes were not paid within that time frame, then they were to perform a limited title search to determine what persons or entities hold liens against the real properties and if there were any lien holders, then they would send a letter to them by certified mail advising them of the delinquency and to encourage them to pay the delinquent taxes in order to protect their liens.

Mr. Daniel informed the Board that since these items were not included on the fee schedule attached to the original Contract of Employment with his firm, he has prepared and provided to the Board a proposed Amended Contract of Employment with a new proposed fee schedule attached for the Board to consider, along with a copy of the original contract.

Mr. Daniel stated that since they are already sixteen (16) months into the current three (3) year term of the existing Contract of Employment, he proposed in the Amended Contract of Employment that the term begin July 1, 2008, and end on June 30, 2013.

Mr. Daniel informed the Board that out of 100 cases of which his firm sent out lien holder letters, 70 of those lien holders have responded to his office regarding payment.

Mr. Daniel provided a brief history of the foreclosure process as carried out by his firm since it began in December, 2002 and stated that since that time the Tax Office has turned over 1,622 foreclosure files to his office and of those files 972 files, 60%, have been closed, 466 files are on hold, for reasons such as being on a payment plan, and 184 files are currently in the foreclosure process. Mr. Daniel noted that as of today, his firm has collected \$3,372,034.03 in delinquent taxes and the County's collection rate is at 96.30%.

Mr. Daniel requested that the Board consider approving the Amended Contract of Employment as presented.

After further discussion, Commissioner Hamlett moved, seconded by Commissioner Travis to approve the Amended Contract of Employment with George B. Daniel, P.A., in the collection of delinquent Caswell County ad valorem property taxes, including but not limited to foreclosure proceedings, as presented, with the term to begin July 1, 2008, and end on June 30, 2013. The motion carried by a vote of four to three with Commissioners, Ward, Hall, and Jefferies voting no.

JULY MEETING SCHEDULE

Commissioner Hamlett moved, seconded by Commissioner Jefferies to schedule one meeting for the month of July, to be held on Monday, July 21, 2008, at 6:30 p.m. The motion carried unanimously.

PUBLIC COMMENTS

Chairman Ward opened the floor for public comments to Ms. Benton Thompson due to the fact that she was unable to be present at the earlier Public Comments session.

Ms. Benton Thompson came before the Board and stated that she is a retired Caswell County government employee, specifically a retired Public Health Nurse with over 40 years of nursing experience, with almost 16 years of that in Public Health. Ms. Thompson added that she is currently a volunteer at a free clinic in Danville, Virginia, as well as other organizations in Caswell County. Ms. Thompson expressed her concerns with the proposed and recommended budget cuts in the Personal Health section of the Caswell County Health Department and the impact it would have on Caswell County residents in need of public health assistance.

ADOPTION OF BUDGET ORDINANCE FOR FISCAL YEAR 2008-2009

Commissioner Hamlett moved, seconded by Commissioner Jefferies to reconsider the motion made at the Board's June 11, 2008, meeting which set the tax rate at 65 cents per \$100 valuation and other stipulations for Fiscal Year 2008-2009. The motion carried by a vote of five to two with Commissioners Carter and Hall voting no.

The Board held a brief recess.

Commissioner Hamlett moved, seconded by Commissioner Vernon to adopt the following Budget Ordinance for Caswell County for Fiscal Year 2008-2009 which would set a revenue neutral tax rate of 62.9 cents and include the following:

- \$248,000 to be appropriated to Fund Balance.
- Three percent cost of living increase for County employees.
- Include an appropriation of \$231,000 for Teachers' Supplement.
- No merit increases for County employees.
- Institute a hiring freeze of County employees.
- Any line item transfers must be brought before the Board of Commissioners for approval.
- Any Consulting or Professional Services, or service provided by anyone other than a County employee must be brought before the Board of Commissioners for approval.
- County Manager must present all salary adjustments or merit increase requests to the Board of Commissioners for approval.

The motion carried by a vote of five to two with Commissioners Hall and Travis voting no.

**CASWELL COUNTY LOCAL GOVERNMENT
BUDGET ORDINANCE
FISCAL YEAR 2008-2009**

BE IT ORDAINED by the Caswell County Board of Commissioners:

Section I: General Fund

A. It is estimated that the following revenues will be available in the General Fund for the fiscal year beginning July 1, 2008 and ending June 30, 2009.

Ad Valorem Taxes	9,714,361
Other Taxes	21,000
Intergovernmental / Restricted	5,981,544
Intergovernmental / Unrestricted	3,010,104
Permits and Fees	449,775
Sales and Services	1,822,300
Interest	125,000
Miscellaneous	25,750
Transfers from Other Funds	1,188,880
Appropriated Fund Balance	0
Total General Fund Revenues	<u><u>\$22,338,714</u></u>

B. The following amounts are hereby appropriated in the General Fund for the operation of County Government and its activities for the fiscal year beginning July 1, 2008 and ending June 30, 2009.

General Government

Governing Body	64,106
Administration	186,995
Finance	253,045
Tax Department	452,332
Elections	103,644
Register of Deeds	178,484
Information Technology	56,843
Maintenance	339,497
Public Buildings	34,500
Non-Departmental	855,288
Subtotal - General Government	2,524,734

Public Safety

Sheriff Department	1,857,280
Detention Center	587,974
911 Telecommunications	326,872
Building Inspections	161,436
Animal Control	84,155

Coroner/Medical Examiner	6,200
Subtotal - Public Safety	3,023,917

Emergency Services

Emergency Management	81,769
Emergency Medical Services	957,999
Subtotal - Emergency Services	1,039,768

Economic & Physical Development

Economic Development	4,000
Planning Department	60,095
Cooperative Extension Services	167,670
Subtotal - Economic & Physical Development	231,765

Environmental Protection

Soil & Water Conservation	76,939
Subtotal - Environmental Protection	76,939

Human Services

Public Health	2,728,575
Department of Social Services	4,981,889
Senior Services	380,524
Subtotal - Human Services	8,090,988

Cultural & Recreational Services

Parks & Recreation	203,398
Farmer Lake	57,022
Arts Council	6,000
Subtotal - Cultural & Recreational Services	266,420

Regional Agencies

Alamance/Caswell/Rockingham LME	123,986
Subtotal - Regional Agencies	123,986

Special Appropriations

Caswell Parish	10,000
Town of Yanceyville/Family Services	14,000
CDOT/ROAP	0
Golden Friends/ROAP	0
Caswell County Partnership for Children	2,800
Chamber of Commerce Rental Fee	1,800
Cooperative Forestry Services	69,179
Caswell Arboretum Grant	0
Subtotal - Special Appropriations	97,779

Public Education

Public Schools	
Teacher Supplement	231,000
Current Expense	2,558,237
Capital Outlay	454,950
Subtotal - Public Schools	3,244,187
Piedmont Community College	
Current Expense	226,788
Capital Outlay	4,500
Subtotal - Community College	231,288

Reserve for Bond Payments

Article 40/Restricted	412,880
Article 42/Restricted	824,453
Subtotal - Reserve for Bond Payments	1,237,333

Debt Services / School Bonds

Bonds/Principal Payments	695,000
Bonds/Interest Payments	193,880
Subtotal - School Bond Payments	888,880

Debt Services / Installments

Courthouse Renovation	154,892
Ambulance Payment	93,544
Voting Machines	11,293
ACS Maintenance Agreement	87,200
APS Animal Shelter Services	100,000
EMS Cardiac Equipment	17,558
IBM Server / Tax & Finance	19,274
Soil Survey	0
Sheriff Vehicle Lease	43,604
Sheriff Motorola Radio Lease	0
Register of Deeds Computer Lease	6,653
SCISM Property	64,634
Subtotal - Installment Payments	598,652

State & Federal Grants

DJJDP/Community Based Alternatives	127,637
Subtotal - State & Federal Grants	127,637

Pass-Thru Funds

NC/DMV License Tag Office	25,000
Subtotal - State & Federal Grants	25,000

Contributions to Other Funds

Revaluation Fund	73,312
Library Fund	130,654
School Resource Officers	11,421
Fire Rescue Operations	31,500
Subtotal – Contributions	246,887

Contingency	262,554
Reserve for Fund Balance	0

Total General Fund Expenditures 22,338,714

Section II: Court Facilities Fund

- A. It is estimated that the following revenue will be available in the Court Facilities Fund for the fiscal year beginning July 1, 2008 and ending June 30, 2009.

Court Facilities Fees	50,000
Interest on Investments	1,300
Appropriated Fund Balance	17,000
Total	68,300

- B. The following amounts are hereby appropriated in the Court Facilities Fund for the fiscal year beginning July 1, 2008 and ending June 30, 2009.

Court Facilities Expenses	68,300
Total	68,300

Section III: Register of Deeds Automation Enhancement and Preservation Fund

- A. It is estimated that the following revenue will be available in the Register of Deeds Automation Enhancement and Preservation Fund for the fiscal year beginning July 1, 2008 and ending June 30, 2009.

Automation/Preservation Reserve	11,000
Interest on Investments	500
Total	11,500

- B. The following amounts are hereby appropriated in the Register of Deeds Automation Enhancement and Preservation Fund for the fiscal year beginning July 1, 2008 and ending June 30, 2009.

Reserve	11,500
Total	11,500

Section IV: Library Fund

- A. It is estimated that the following revenue will be available in the Library Fund for the fiscal year beginning July 1, 2008 and ending June 30, 2009.

General Fund Contributions	130,654
State Grant	127,246
Fines & Fees	9,000
Gifts & Reimbursements	1,000
Donations	500
Interest on Investments	2,000
Total	270,400

- B. The following amounts are hereby appropriated in the Library Fund for the fiscal year beginning July 1, 2008 and ending June 30, 2009.

Library / State	127,246
Library / Local	143,154
Total	270,400

Section V: Section 8 Housing Authority Fund

- A. It is estimated that the following revenue will be available in the Section 8 Housing Authority Fund for the fiscal year beginning July 1, 2008 and ending June 30, 2009.

Housing Authority	1,002,700
Shelter Plus Care Program	7,500
Appropriated Fund Balance	26,670
Interest on Investments	100
Miscellaneous Revenue	100
Total	1,037,070

- B. The following amounts are hereby appropriated in the Section 8 Housing Authority Fund for the fiscal year beginning July 1, 2008 and ending June 30, 2009.

Housing Authority Payments	872,465
Administration	116,564
Operations	40,541
Shelter Plus Care Program	7,500
Total	1,037,070

Section VI: Special Fire District Fund

- A. It is estimated that the following revenue will be available in the Special Fire District Fund for the fiscal year beginning July 1, 2008 and ending June 30, 2009.

Current / Prior Year Tax Collections	16,836
Sales Tax Distribution Revenue	6,000
Fire Tax Collections	350,000
Contribution from General Fund	31,500
Total	404,336

- B. The following amounts are hereby appropriated in the Special Fire District Fund for the fiscal year beginning July 1, 2008 and ending June 30, 2009.

Casville VFD Operating Expense	22,836
Fire Tax Distributions	350,000
Rescue Operations	31,500
Total	404,336

Section VII: Revaluation Fund

- A. It is estimated that the following revenue will be available in the Revaluation Fund for the fiscal year beginning July 1, 2008 and ending June 30, 2009.

Interest on Investment	2,000
Contribution from General Fund	73,312
Total	75,312

- B. The following amounts are hereby appropriated in the Revaluation Fund for the fiscal year beginning July 1, 2008 and ending June 30, 2009.

Revaluation Reserve	75,312
Total	75,312

Section VIII: Emergency Telephone System Fund

- A. It is estimated that the following revenue will be available in the Emergency Telephone System Fund for the fiscal year beginning July 1, 2008 and ending June 30, 2009.

State Distributions	265,734
Interest on Investments	10,000
Total	275,734

- B. The following amounts are hereby appropriated in the Emergency Telephone System Fund for the fiscal year beginning July 1, 2008 and ending June 30, 2009.

Administration	79,166
Operations	135,500
Capital Outlay	53,141
Reserve	7,927
Total	275,734

Section IX: Mini Grants Fund

- A. It is estimated that the following revenue will be available in the Mini Grant Fund for the fiscal year beginning July 1, 2008 and ending June 30, 2009.

Mini Grants Revenue	0
Total	0

- B. The following amounts are hereby appropriated in the Mini Grant Fund for the

fiscal year beginning July 1, 2008 and ending June 30, 2009.

Mini Grants Appropriations	0
Total	0

Section X: Community Development Block Grants Fund

- A. It is estimated that the following revenue will be available in the Community Development Block Grants Fund for the fiscal year beginning July 1, 2008 and ending June 30, 2009.

Community Development Revenue	0
Total	0

- B. The following amounts are hereby appropriated in the Community Development Block Grant Fund for the fiscal year beginning July 1, 2008 and ending June 30, 2009.

Community Development Appropriations	0
Total	0

Section XI: Special Revenue Fund

- A. It is estimated that the following revenue will be available in the Special Revenue Fund for the fiscal year beginning July 1, 2008 and ending June 30, 2009.

Special Revenue	0
Total	0

- B. The following amounts are hereby appropriated in the Special Revenue Fund for the fiscal year beginning July 1, 2008 and ending June 30, 2009.

Special Revenue Appropriations	0
Total	0

Section XII: School Capital Reserve

- A. It is estimated that the following revenue will be available in the School Capital Reserve Fund for the fiscal year beginning July 1, 2008 and ending June 30, 2009.

Sales Tax Distributions / Restricted	1,237,333
Interest on Investments	15,000
Total	1,252,333

- B. The following amounts are hereby appropriated in the School Capital Reserve Fund for the fiscal year beginning July 1, 2008 and ending June 30, 2009.

Transfers to General Fund	1,188,880
Reserve	63,453
Total	1,252,333

Section XIII: Senior Center Project

- A. It is estimated that the following revenue will be available in the Senior Center Project Fund for the fiscal year beginning July 1, 2008 and ending June 30, 2009.

Interest on Investment	0
Total	0

- B. The following amounts are hereby appropriated in the Senior Center Project Fund for the fiscal year beginning July 1, 2008 and ending June 30, 2009.

Project Expenses	0
Total	0

Section XIV: Equipment Automation Fund

- A. It is estimated that the following revenue will be available in the Equipment Automation Fund for the fiscal year beginning July 1, 2008 and ending June 30, 2009.

Interest on Investments	1,200
Total	1,200

- B. The following amounts are hereby appropriated in the Equipment Automation Fund for the fiscal year beginning July 1, 2008 and ending June 30, 2009.

Reserve	1,200
Total	1,200

Section XV: Special Projects Fund

- A. It is estimated that the following revenue will be available in the Special Projects Fund for the fiscal year beginning July 1, 2008 and ending June 30, 2009.

School Intervention/Prevention	82,432
General Fund Contribution	11,421
Total	93,853

- B. The following amounts are hereby appropriated in the Special Projects Fund for the fiscal year beginning July 1, 2008 and ending June 30, 2009.

School Resource Officers Expenses	93,853
Total	93,853

Section XVI: Library Development Fund

- A. It is estimated that the following revenue will be available in the Library Development Fund for the fiscal year beginning July 1, 2008 and ending June 30, 2009.

Interest on Investments	1,300
Total	1,300

B. The following amounts are hereby appropriated in the Library Development Fund for the fiscal year beginning July 1, 2008 and ending June 30, 2009.

Reserve	1,300
Total	1,300

Section XVII: School Capital Projects Fund

A. It is estimated that the following revenue will be available in the School Capital Projects Fund for the fiscal year beginning July 1, 2008 and ending June 30, 2009.

Revenue	0
Total	0

B. The following amounts are hereby appropriated in the School Capital Projects Fund for the fiscal year beginning July 1, 2008 and ending June 30, 2009.

Project Expenses	0
Total	0

Section XVIII: Solid Waste Management Fund

A. It is estimated that the following revenue will be available in the Solid Waste Management Fund for the fiscal year beginning July 1, 2008 and ending June 30, 2009.

Availability Fees	689,900
Tipping Fees	55,000
Recycling	14,500
Interest and Investments	12,021
Total	771,421

B. The following amounts are hereby appropriated in the Solid Waste Management Fund for the fiscal year beginning July 1, 2008 and ending June 30, 2009.

Administration	113,500
Operation Expenses	657,921
Operation Reserve	0
Reserve for Fund Balance	0
Total	771,421

Section XIX: Caswell Division of Transportation Fund

A. It is estimated that the following revenue will be available in the Caswell Division of Transportation Fund for the fiscal year beginning July 1, 2008 and ending June 30, 2009.

Elderly & Handicapped Grant	20,000
Title III	14,000
Work First	18,483

NCDOT Vehicles	0
State Administration Reimbursements	76,000
State Capital Reimbursements	710
Rural General Public Riders Fare	6,200
Medicaid	120,000
Rural General Public (RGP) Transportation	59,400
Agency Transportation	58,850
Sale of Fixed Assets	6,000
Interest on Investments	15,000
Total	394,643

B. The following amounts are hereby appropriated in the Caswell Division of Transportation Fund for the fiscal year beginning July 1, 2008 and ending June 30, 2009.

Administration	109,680
Operation Expenses	284,963
Total	394,643

Section XX:

A. There is hereby levied a tax at the rate of sixty-two and nine tenths (\$.6290) per one hundred dollars (\$100) valuation of property listed for taxes as of January 1, 2009, for the purpose of raising the revenue included in "Ad Valorem" taxes in the General Fund revenues of this Ordinance. This rate of tax is based on an estimated total valuation of property for the purpose of taxation of \$1,499,000,000 and an estimated collection rate of 95.44% . This collection rate is based on the collection rate stated in the June 30, 2007 audited financial statements.

B. The rate of tax for the Special Fire Tax District is based on an estimated total valuation of \$84,000,000 at an estimated collection rate of 95.44%.

FUND	RATE	YIELD
General Fund	\$0.6290	\$8,998,761
Special Fire Tax District	\$0.0210	\$16,836

C. Household solid waste fees for the Solid Waste Management Fund are hereby levied at \$89 per household based on an estimated collection rate of 95.44%.

Section XXI:

The County Manager, as Budget Officer, is hereby authorized to reallocate appropriations as contained herein and to enforce policy under the following conditions:

- a. The Budget Officer may not transfer any amounts between funds without the approval of the Board of Commissioners.

- b. The Budget Officer may approve capital outlay items appropriated in the current budget.
- c. Federal and state grant funds may only be transferred between departments as allowed by regulations.
- d. The County Manager must present all salary adjustments or merit raise requests to the Board of Commissioners for approval.
- e. The County Manager must present all line items transfers to the Board of Commissioners for approval.
- f. The County Manager must present all outside consulting services or professional services to the Board of Commissioners for approval.
- g. A hiring freeze of County employees was instituted by the Board of Commissioners.
- h. This budget shall be approved and maintained by function. (e.g. General Government, Public Safety, etc.).

Section XXII:

Copies of this Budget Ordinance shall be furnished to the County Manager, Finance Director, and Tax Administrator to be kept on file for the direction in the carrying out of their duties.

Adopted This 16th Day of June , 2008.

S/George W. Ward, Jr. _____
George W. Ward, Jr., Chairman
Caswell County Board of Commissioners

ATTEST:

S/Wanda P. Smith _____
Wanda P. Smith
Clerk to the Board

(Commissioner Carter left the meeting at this time).

COUNTY MANAGER'S REPORT

Mr. Kevin Howard, County Manager, requested that the Board grant him the authority to approve budget amendments for the remainder of the fiscal year. Commissioner Hall moved, seconded by Commissioner Jefferies to grant the County Manager the authority to approve budget amendments for the remainder of the fiscal year. The motion carried by a vote of five to one with Commissioner Travis voting no and Commissioner Carter absent.

Mr. Howard reported that a CDOT van was involved in an accident and the County has received permission from the State to replace the van with a used 2004 Ford Center Aisle van. Ms. Williamson stated that the van will cost \$17,000, but with the insurance check received from Sedgwick for the van that was involved in the accident, in the amount of \$14,363.13, it will only cost the County \$2,636.87. Commissioner Jefferies moved, seconded by Commissioner Hamlett to approve the purchase of the 2004 Ford Center Aisle van for the Caswell Division of Transportation as presented. The motion carried unanimously with Commissioner Carter absent.

Mr. Howard reported that the company that has been conducting mandatory drug and alcohol testing for the County has gone out of business and has reopened under the name of DAMP. Mr. Howard recommended that the Board approve the new company to conduct mandatory drug and alcohol testing for the County. Commissioner Hamlett moved, seconded by Commissioner Jefferies to approve DAMP to conduct mandatory drug and alcohol testing for the County. The motion carried unanimously with Commissioner Carter absent.

THE ADJOURNMENT

At 9:30 p.m. Commissioner Jefferies moved, seconded by Commissioner Hamlett to adjourn the meeting. The motion carried unanimously with Commissioner Carter absent.

Wanda P. Smith
Clerk to the Board

George W. Ward, Jr.
Chairman
