

## MINUTES – JUNE 27, 2007

The Caswell County Board of Commissioners met in special session at the Historic Courthouse in Yanceyville, North Carolina at 5:30 p.m. on Wednesday, June 27, 2007. The purpose of the meeting was to adopt the Caswell County Budget Ordinance for Fiscal Year 2007-2008, to meet in Closed Session to consider the competence, terms of appointment, and performance of an individual public officer (NCGS 143-318.11(a)(6)), and for a County Manager's Report. 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, Gwen Y. Vaughn, Finance Officer, and Shannon White 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.

### COUNTY MANAGER'S REPORT

Mr. Kevin B. Howard, County Manager, updated the Board on a meeting he and Chairman Ward attended with officials of the Golden Leaf Foundation. Mr. Howard informed the Board that the Golden Leaf Foundation has requested that the Board appoint a Committee to propose several projects to be considered for funding.

### CLOSED SESSION

Chairman Ward moved, seconded by Commissioner Travis that the Board enter into closed session to consider the competence, terms of appointment, and performance of an individual public officer (NCGS 143-318.11(a)(6)). The motion carried unanimously.

### REGULAR SESSION

Commissioner Travis moved, seconded by Commissioner Jefferies to resume regular session. The motion carried unanimously.

### RECESS

The Board held a brief recess.

### BUDGET ORDINANCE FOR FISCAL YEAR 2007-2008

Commissioner Jefferies moved, seconded by Commissioner Hall to adopt the following Budget Ordinance for Caswell County for Fiscal Year 2007-2008 which would increase the current tax rate by 2.7 cents. The motion carried by a vote of four to three with Commissioners Hamlett, Travis, and Ward voting no.

**CASWELL COUNTY LOCAL GOVERNMENT  
BUDGET ORDINANCE  
FISCAL YEAR 2007-2008**

**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, 2007 and ending June 30, 2008.

Ad Valorem Taxes	8,738,024
Other Taxes	794,058
Intergovernmental / Restricted	7,356,699
Intergovernmental / Unrestricted	3,064,280
Permits and Fees	486,075
Sales and Services	631,193
Other Funding Sources	1,000
Interest	138,631
Miscellaneous	10,750
Transfers from Other Funds	1,269,703
Appropriated Fund Balance	0
<b>Total General Fund Revenues</b>	<b><u><u>\$22,490,413</u></u></b>

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, 2007 and ending June 30, 2008.

**General Government**

Governing Body	66,412
Administration	254,528
Finance	238,355
Tax Department	429,821
Elections	130,263
Register of Deeds	170,726
Information Technology	52,911
Maintenance	323,682
Public Buildings	33,000
Non-Departmental	839,763
Subtotal - General Government	2,539,461

**Public Safety**

Sheriff Department	1,555,675
Detention Center	553,492
911 Telecommunications	318,033
Building Inspections	156,585
Animal Control	76,735
Coroner/Medical Examiner	6,200
Subtotal - Public Safety	2,666,720

**Emergency Services**

Emergency Management	85,009
Emergency Medical Services	805,660
Subtotal - Emergency Services	890,669

**Economic & Physical Development**

Economic Development	6,500
Planning Department	65,301
Cooperative Extension Services	160,500
Subtotal - Economic & Physical Development	232,301

**Environmental Protection**

Soil & Water Conservation	73,787
Subtotal - Environmental Protection	73,787

**Human Services**

Public Health	2,853,286
Department of Social Services	5,811,853
Nutrition and Aging Programs	107,512
Meals on Wheels	148,950
Subtotal - Human Services	8,921,601

**Cultural & Recreational Services**

Senior Center Programs	135,655
Parks & Recreation	184,235
Farmer Lake	50,870
Arts Council	6,000
Subtotal - Cultural & Recreational Services	376,760

**Regional Agencies**

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

**Special Appropriations**

Caswell Parish	10,000
Town of Yanceyville/Family Services	13,968
Aging Services/Local Support	4,113
CDOT/ROAP	36,313
Golden Friends/ROAP	11,956
Caswell County Partnership for Children	2,500
Chamber of Commerce Rental Fee	1,800
Cooperative Forestry Services	66,942
Caswell Arboretum Grant	0
Subtotal - Special Appropriations	147,592

**Public Education**

Public Schools	
Teacher Supplement	205,000
Current Expense	2,431,705
Capital Outlay	342,500
Subtotal - Public Schools	2,979,205
Piedmont Community College	
Current Expense	208,328
Capital Outlay	4,000
Subtotal - Community College	212,328

**Reserve for Bond Payments**

Article 40/Restricted	421,780
Article 42/Restricted	842,228
Subtotal - Reserve for Bond Payments	1,264,008

**Debt Services / School Bonds**

Bonds/Principal Payments	710,000
Bonds/Interest Payments	217,203
Subtotal - School Bond Payments	927,203

**Debt Services / Installments**

Courthouse Renovation	160,380
Ambulance Payment	61,552
Voting Machines	11,293
ACS Maintenance Agreement	80,760
APS Animal Shelter Services	100,000
EMS Cardiac Equipment	17,558
IBM Server / Tax & Finance	19,274

Soil Survey	0
Sheriff Vehicle Lease	46,130
Sheriff Motorola Radio Lease	5,000
Register of Deeds Computer Lease	6,653
SCISM Property	64,635
Subtotal - Installment Payments	573,235

**State & Federal Grants**

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

**Contributions to Other Funds**

Revaluation Fund	71,936
Library Fund	116,797
Fire Rescue Operations	31,500
Subtotal - Contributions	220,233

Contingency	13,687
Reserve for Fund Balance	200,000

**Total General Fund Expenditures** **22,490,413**

***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, 2007 and ending June 30, 2008.

Court Facilities Fees	50,000
Interest on Investments	5,500
Appropriated Fund Balance	11,150
Total	66,650

B. The following amounts are hereby appropriated in the Court Facilities Fund for the fiscal year beginning July 1, 2007 and ending June 30, 2008.

Court Facilities Expenses	66,650
Total	66,650

***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, 2007 and ending June 30, 2008.

Automation/Preservation Reserve	10,998
Interest on Investments	500
Total	11,498

- B. The following amounts are hereby appropriated in the Register of Deeds Automation Enhancement and Preservation Fund for the fiscal year beginning July 1, 2007 and ending June 30, 2008.

System Upgrades	2,500
Reserve	8,998
Total	11,498

***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, 2007 and ending June 30, 2008.

Library / State	127,246
Library / Local	128,797
Total	256,043

- B. The following amounts are hereby appropriated in the Library Fund for the fiscal year beginning July 1, 2007 and ending June 30, 2008.

General Fund Transfer	116,797
State Grant	127,246
Fines & Fees	9,000
Gifts & Reimbursements	2,000
Interest on Investments	1,000
Total	256,043

***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, 2007 and ending June 30, 2008.

Housing Authority	999,672
Shelter Plus Care Program	5,000
Appropriated Fund Balance	29,667
Interest on Investments	100
Miscellaneous Revenue	100
Total	1,034,539

- B. The following amounts are hereby appropriated in the Section 8 Housing Authority Fund for the fiscal year beginning July 1, 2007 and ending June 30, 2008.

Housing Authority Payments	872,465
Administration	108,683
Operations	48,391
Shelter Plus Care Program	5,000
Total	1,034,539

***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, 2007 and ending June 30, 2008.

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

- B. The following amounts are hereby appropriated in the Special Fire District Fund for the fiscal year beginning July 1, 2007 and ending June 30, 2008.

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

***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, 2007 and ending June 30, 2008.

Interest on Investment	2,000
Contribution from General Fund	71,936
Total	73,936

- B. The following amounts are hereby appropriated in the Revaluation Fund for the fiscal year beginning July 1, 2007 and ending June 30, 2008.

Revaluation Expense	24,043
Revaluation Reserve	49,893

Total 73,936

**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, 2007 and ending June 30, 2008.

State Wireless	112,500
911 Collections	136,400
Interest on Investments	19,000
Total	267,900

B. The following amounts are hereby appropriated in the Emergency Telephone System Fund for the fiscal year beginning July 1, 2007 and ending June 30, 2008.

Emergency Telephone/Wire	159,398
Emergency Telephone/Wireless	108,502
Total	267,900

**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, 2007 and ending June 30, 2008.

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, 2007 and ending June 30, 2008.

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, 2007 and ending June 30, 2008.

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, 2007 and ending June 30, 2008.

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, 2007 and ending June 30, 2008.

Special Revenue	0
Total	0

- B. The following amounts are hereby appropriated in the Special Revenue Fund for the fiscal year beginning July 1, 2007 and ending June 30, 2008.

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, 2007 and ending June 30, 2008.

Sales Tax Distributions / Restricted	1,264,008
Interest on Investments	15,000
Total	1,279,008

- B. The following amounts are hereby appropriated in the School Capital Reserve Fund for the fiscal year beginning July 1, 2007 and ending June 30, 2008.

Transfers to General Fund	1,269,703
Reserve	9,305
Total	1,279,008

***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, 2007 and ending June 30, 2008.

Interest on Investment	2,500
Total	2,500

- B. The following amounts are hereby appropriated in the Senior Center Project Fund for the fiscal year beginning July 1, 2007 and ending June 30, 2008.

Project Expenses		2,500
	Total	2,500

***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, 2007 and ending June 30, 2008.

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, 2007 and ending June 30, 2008.

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, 2007 and ending June 30, 2008.

School Intervention/Prevention		82,432
	Total	82,432

- B. The following amounts are hereby appropriated in the Special Projects Fund for the fiscal year beginning July 1, 2007 and ending June 30, 2008.

School Resource Officers Expenses		82,432
	Total	82,432

***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, 2007 and ending June 30, 2008.

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, 2007 and ending June 30, 2008.

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, 2007 and ending June 30, 2008.

Revenue		0
	Total	0

- B. The following amounts are hereby appropriated in the School Capital Projects Fund for the fiscal year beginning July 1, 2007 and ending June 30, 2008.

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, 2007 and ending June 30, 2008.

Availability Fees		678,714
Tipping Fees		53,000
Recycling		11,500
Interest and Investments		10,000
	Total	753,214

- B. The following amounts are hereby appropriated in the Solid Waste Management Fund for the fiscal year beginning July 1, 2007 and ending June 30, 2008.

Administration		84,862
Operation Expenses		630,340
Operation Reserve		20,000
Reserve for Fund Balance		18,012
	Total	753,214

**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, 2007 and ending June 30, 2008.

Elderly & Handicapped Grant		21,000
Title III		7,100
Work First		24,300
NCDOT Vehicles		57,333

State Administration Reimbursements	72,891
State Capital Reimbursements	2,300
Rural General Public Riders Fare	5,200
Medicaid	125,000
Rural General Public (RGP) Transportation	38,401
Agency Transportation	52,750
Sale of Fixed Assets	8,000
Interest on Investments	9,000
Total	423,275

B. The following amounts are hereby appropriated in the Caswell Division of Transportation Fund for the fiscal year beginning July 1, 2007 and ending June 30, 2008.

Administration	114,657
Operation Expenses	308,618
Total	423,275

**Section XX:**

A. There is hereby levied a tax at the rate of sixty-seven and two tenths (\$.6720) per one hundred dollars (\$100) valuation of property listed for taxes as of January 1, 2008, for the purpose of raising the revenue listed as "Current Year Property Tax" 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 \$1,364,000,000 and an estimated collection rate of 95.33% . This collection rate is based on the collection rate stated in the June 30, 2006 audited financial statements.

B. The rate of tax for the Special Fire Tax District is based on an estimated total valuation of \$69,000,000 at an estimated collection rate of 95.33%.

FUND	RATE	YIELD
General Fund	\$0.6720	8,738,024
Special Fire Tax District	\$0.1885	16,500

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 95.33%.

**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 transfer amounts not to exceed \$5,000 between departments of the same fund.
- b. The Budget Officer may not transfer any amounts between funds without the approval of the Board of Commissioners.
- c. The Budget Officer may appropriate no more than \$5,000 from contingency per occurrence with a report being submitted to the Board at the next regularly scheduled meeting. Appropriations in excess of \$5,000 may not be transferred without the approval of the Board of Commissioners.
- d. The Budget Officer may approve capital outlay items appropriated in the current budget.
- e. Federal and state grants funds may only be transferred between departments as allowed by regulations.
- f. 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 27th Day of June 2007.

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

THE ADJOURNMENT

At 6:15 p.m. Commissioner Travis moved, seconded by Commissioner Hamlett to adjourn the meeting. The motion carried unanimously.

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Wanda P. Smith  
Clerk to the Board

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George W. Ward, Jr.  
Chairman

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