

**CASWELL COUNTY BOARD OF COMMISSIONERS**  
**MEMBERS PRESENT**

**JUNE 25, 2021**  
**OTHERS PRESENT**

-----  
David J. Owen, Chairman  
Steve Oestreicher  
William E. Carter  
John D. Dickerson  
Rick McVey

Bryan Miller, County Manager  
Carla R. Smith, Clerk to the Board  
Jennifer Hammock, Finance Officer  
Melissa Miller, Deputy Finance Officer  
Ashley Powell, Administration  
-----

The Board of Commissioners for the County of Caswell, North Carolina, met in a Budget Meeting on Friday, June 25, 2021, at 9:00am in the Gunn Memorial Library.

Chairman Owen called the recessed budget meeting to order.

County Manager Miller shared an email with each of the Commissioners. No action is needed on this request today, but this is just to make you aware of the request. We will continue to explore the Town of Milton's request.

**ACTION ITEMS:**

**APPROVAL OF BUDGET ORDINANCE:**

Commissioner Carter asked if everything we discussed on Wednesday was included in the budget, and the County Manager said yes.

County Manager Miller gave some general information. The total general fund revenues are \$23,230,982 and the expenditures match. So, the budget is balanced. The Solid Waste fee is \$113 based on 9,700 households and the collection rate is 98.43%. There is no tax increase associated with this budget. The Ad Valorem Tax Collection are \$11,025,000. The Casville Special Fire Tax District is expected to yield \$39,267, and the Fire Service District is expected to yield \$478,794. The Solid Waste Management Fund is expected to yield \$1,078,924. Therefore, the General Funds balance is \$23,230,982, Total Other Funds are \$11,493,489, and Total Enterprise Funds are \$2,092,881 totaling \$36,817,352. We did not change any of the Budget Officer duties. Commissioner Carter asked what we were taking out of Fund Balance. County Manager Miller said we are taking \$1,967,180. Last year Fund balance was appropriated, but none of those funds were spent. They were returned to General Funds. For many years, the County has appropriated funds and most if not all those funds have been returned to General Funds. We are looking at a 27% Fund Balance percentage, and the Local Government Commission requires us to maintain an 8% Fund Balance percentage. Commissioner Dickerson asked how the Total Budget compares to that of last year. County Manager Miller said it is about \$1,000,000 difference. Commissioner Oestreicher asked about Enterprise funds. County Manager Miller said those funds are part of the General Fund

Balance, but they cannot be used for anything other than Enterprise fund. Chairman Owen asked for clarity on the Solid Waste Fee. The fee will increase \$53, but our solid waste fee will remain one of the lowest in the area. When the tax rate was increased the solid waste fee was reduced, which led to us using much of our solid waste fund balance. Commissioner Dickerson said with Covid situation calming down, has that impacted the volume of trash coming in. County Manager Miller said it does not seem to have, and that is why we budgeted so much for this year. County Manager Miller said Finance and Administration has been working hard to complete the audit, the Local Budget Ordinance, and the Budget as a whole, but as soon as those are completed, we will look at the outside trash dumping in Caswell. The Board discussed the solid waste fee further for clarity.

Commissioner Dickerson said times are good now, but he does not want to add expenses that will lead to a tax increase in the future. He also wants to look at how the Public School is funded with the attendance decreasing.

A **motion** was made by Commissioner Carter and seconded by Commissioner McVey and **carried 4 -1** to approve the Budget for 2021-2022. (Commissioner Dickerson opposed)

#### **APPROVAL OF GRANT PROJECT:**

The school of Government has issued some guidance on the spending of the Coronavirus funds. They said the funds are best spent out of a budget ordinance. So, we left those funds out of the Budget Ordinance and created a Project Ordinance.

A **motion** was made by Commissioner Oestreicher and seconded by Commissioner Carter and **carried 5-0** to approve the Grant Project Ordinance for the Caswell County Coronavirus State and Local Fiscal Recovery Fund.

#### **DISCUSSION ITEMS:**

The email from the Town of Milton is an item to be addressed later. The Town of Milton requested American Rescue Plan Act funds, but we will need clarity on this request. If we can use American Rescue Plan Act funds, we will amend that budget at that time.

#### **ANNOUNCEMENTS AND UPCOMING EVENTS:**

There was a consensus of the Board to cancel the July 6<sup>th</sup> scheduled meeting. A notice was to be sent out today.

#### **ADJOURNMENT:**

Commissioner Carter made a motion at 9:32 am to adjourn, seconded by Commissioner McVey and the motion carried unanimously.

June 25, 2021



**CASWELL COUNTY LOCAL GOVERNMENT  
BUDGET ORDINANCE  
FISCAL YEAR 2021-2022**

**BE IT ORDAINED by the Caswell County Board of Commissioners:**

The following amounts are hereby appropriated for the operations of county government and its activities for the fiscal year beginning July 1, 2021 and ending June 30, 2022, in accordance with the chart of accounts heretofore established for this county.

**SECTION I.**

*The following amounts are hereby appropriated in the General Fund.*

**REVENUES:**

Ad Valorem Taxes	11,025,000
Other Taxes	1,934,200
Intergovernmental / Restricted	778,650
Intergovernmental / Unrestricted	3,369,893
Permits and Fees	803,231
Sales and Services	978,916
Other General Revenue	1,908,912
Transfers from Other Funds	465,000
Appropriated Fund Balance	1,967,180
<b>Total General Fund Revenues</b>	<b>Total <u><u>\$23,230,982</u></u></b>

**EXPENDITURES:**

**General Government**

Governing Body	81,284
Administration	411,210
Finance	377,370
Tax Department	558,401
Elections	223,385
Register of Deeds	195,231
Information Technology	248,223
Maintenance	696,142
Public Buildings	61,660
Fleet Management	2,000
Non-Departmental	946,858
Subtotal - General Government	<u><u>\$3,801,764</u></u>

**Public Safety**

Sheriff Department	3,015,936
Detention Center	1,749,926
School Resource Officer Program	177,278
911 Telecommunications	865,671
Building Inspections	210,837
Coroner/Medical Examiner	21,500
Emergency Management	91,104
Emergency Medical Services	2,341,547
Subtotal - Public Safety	<u><u>\$8,473,799</u></u>

**Economic & Physical Development**

Economic Development	267,519
Planning Department	89,547
Cooperative Extension Services	414,283
Subtotal - Economic & Physical Development	<u>\$771,349</u>
<b><u>Environmental Protection</u></b>	
Soil & Water Conservation	122,196
Subtotal - Environmental Protection	<u>\$122,196</u>
<b><u>Human Services</u></b>	
Animal Control	105,356
Senior Services	495,257
DPS/Community Based Alternatives	
ROAP/Transportation Grant	
Subtotal - Human Services	<u>\$600,613</u>
<b><u>Cultural &amp; Recreational Services</u></b>	
Parks & Recreation	271,676
Farmer Lake	75,962
Arts Council	2,500
Subtotal - Cultural & Recreational Services	<u>350,138</u>
<b><u>Regional Agencies</u></b>	
Cardinal Innovations Healthcare	90,447
Subtotal - Regional Agencies	<u>\$90,447</u>
<b><u>Special Appropriations</u></b>	
Caswell Parish	10,000
Caswell County Partnership for Children	3,000
Cooperative Forestry Services	74,579
Animal Protection Society (APS)	130,000
Local Food Council	1,000
Caswell Historical Foundation	0
Caswell Horticulture Club	6,000
Subtotal - Special Appropriations	<u>\$224,579</u>
<b><u>Public Education</u></b>	
Public Schools	
Current Expense	2,600,000
Teacher Supplements	0
Teacher Incentive Program	0
Special Appropriation/Social Worker	55,000
Capital Outlay	465,000
Subtotal - Public Schools	<u>\$3,120,000</u>
Piedmont Community College	
Current Expense	347,276
Capital Outlay	235,000
Subtotal - Community College	<u>\$582,276</u>
<b><u>Reserve for Bond Payments</u></b>	
Article 40 & 42 Restricted	778,650
Subtotal - Reserve for Bond Payments	<u>\$778,650</u>

**Debt Services / School Bond & Private Placement**

School Bonds/Principal & Interest	
Detention Center/Principal & Interest	770,547
Subtotal - School Bond & Private Placement	<u>\$770,547</u>

**Debt Services / Installments**

2016 Courthouse HVAC Project	111,685
2018 PEMC/Library Construction Project	99,524
2020 Co-Square PEMC Loan	
Subtotal - Installments	<u>\$211,209</u>

**Debt Services /Vehicle Lease Program**

Vehicle Lease/Sheriff	259,950
Vehicle Lease/County	111,900
Subtotal - Vehicle Lease Program	<u>\$371,850</u>

**Transfers to Other Funds**

Revaluation Fund	30,000
Public Library Fund	313,614
Family Services/Crisis Intervention Fund	13,000
Court Facility Fund	20,000
Fire Rescue Operations	31,500
Local Law Enforcement/Special Separation	117,658
Department of Social Services Fund	1,488,177
Public Health Fund	947,616
Subtotal - Contributions	<u>\$2,961,565</u>

<b>Total General Fund Expenditures</b>	<b>Total</b>	<b><u>\$23,230,982</u></b>
--	--------------	----------------------------

**SECTION II.**

*The following amounts are hereby appropriated in the General Fund/Sub-Funds.*

**Court Facilities Fund**

**Revenues**

Court Facilities Fees	26,000
Transfer from General Fund	32,600
<b>Total</b>	<b><u>\$58,600</u></b>

**Expenditures**

Court Facilities Expenses	58,600
<b>Total</b>	<b><u>\$58,600</u></b>

**Register of Deeds Automation Enhancement & Preservation Fund**

**Revenues**

Automation/Preservation Reserve	7,812
Interest on Investments	
<b>Total</b>	<b><u>\$7,812</u></b>

**Expenditures**

Automation Enhancement Expenses	0
Automation Enhancement Reserve	7,812
<b>Total</b>	<b>\$7,812</b>

**Department of Social Services Fund****Revenues**

State & Federal Funding	2,980,776
Transfer/General Fund	1,488,177
<b>Total</b>	<b>\$4,468,953</b>

**Expenditures**

Administration	3,241,629
Purchased Services	165,770
Work First	17,000
Aid for Dependent Children	423,700
General Assistance	261,796
Medical Assistance	50,208
Aid to Blind	2,688
Transportation Assistance	37,000
Energy Assistance	244,162
Capital Outlay	25,000
<b>Total</b>	<b>\$4,468,953</b>

**Public Health Fund****Revenues**

State Funding	975,413
Direct Fees	96,800
Insurance Fees	39,800
Medicaid	548,724
Medicare	80,000
Medicare-HMO	0
Appropriated Fund Balance	947,616
Transfer/General Fund	296,331
<b>Total</b>	<b>\$2,984,684</b>

**Expenditures**

Administration	2,114,394
Operations	763,211
Capital Outlay	107,079
<b>Total</b>	<b>\$2,984,684</b>

**Library Fund****Revenues**

State Grant	83,382
Fines & Fees	5,500
Gifts & Reimbursements	1,500
Donations	200
Transfer/General Fund	303,224
<b>Total</b>	<b>\$393,806</b>

**Expenditures**

Library / State	110,993
Library / Local	282,813
<b>Total</b>	<b>\$393,806</b>

**Family Services/Crisis Intervention Fund**

**Revenues**

NC Council for Women	45,856
Marriage License Fees	17,500
Governor's Crime Commission	113,808
Family Violence Prevention	25,000
Divorce Filing Fees	19,000
DHHS/FVPS-CARES ACT	56,603
Fundraisers & Donations	4,510
Z Smith Reynolds	25,000
Transfer/General Fund	13,000

Total \$320,277

**Expenditures**

Administration	202,082
Operations	118,195

Total \$320,277

**Tourism Development Authority**

**Revenues**

Occupancy Tax	\$8,000
---------------	---------

Total \$8,000

**Expenditures**

Tourism Development	\$8,000
---------------------	---------

Total \$8,000

**Section 8 Housing Authority Fund**

**Revenues**

Housing Authority Allocation	1,061,842
Refunds and Fraud Recovery	0
HUD Portability Fund	0
Appropriated Fund Balance	22,061

Total \$1,083,903

**Expenditures**

Housing Authority Payments	916,662
Administration	146,803
Operations	20,438

Total \$1,083,903

**SECTION III.**

*The following amounts are hereby appropriated in the Special Revenue Funds.*

**Special Fire District Fund**

**Revenues**

Casville Sales & Use Tax Revenue	6,000
Casville Special Fire District/Tax Collections	39,267
Special Fire Service District Tax Collections	478,794
Fire Tax Collections	395,285
Contribution from General Fund/Rescue Operations	30,000
Contribution from General Fund/Fire Marshal	1,500

Total \$950,846

**Expenditures**

Casville VFD Operating Expense	45,267
Fire Tax Distributions (NCVTS)	395,285
Rescue Operations	31,500
Special Fire Service District Tax Distributions	478,794
Total	<u><u>\$950,846</u></u>

**Revaluation Fund**

**Revenues**

Interest on Investment	300
Contribution from General Fund	30,000
Appropriated Fund Balance	
Total	<u><u>\$30,300</u></u>

**Expenditures**

Revaluation Expense	
Revaluation Reserve	30,300
Total	<u><u>\$30,300</u></u>

**Emergency Telephone System Fund**

**Revenues**

State Distributions	105,129
Interest on Investments	
Appropriated Fund Balance	184,871
Total	<u><u>290,000</u></u>

**Expenditures**

Administration	
Operations	210,000
Capital Outlay	80,000
Total	<u><u>\$290,000</u></u>

**SECTION IV.**

*The following amounts are hereby appropriated in the Capital Funds.*

**School Capital Reserve Fund**

**Revenues**

Sales Tax Distributions / Restricted	778,650
Total	<u><u>\$778,650</u></u>

**Expenditures**

Transfer to General Fund/School Capital Outlay Reserve	465,000
	313,650
Total	<u><u>\$778,650</u></u>



**SECTION V.**

*The following amounts are hereby appropriated in the Enterprise Funds.*

**Solid Waste Management Fund**

**Revenues**

Availability Fees	1,078,924
Tipping Fees	253,967
Recycling	8,000
Property Rental Fee	3,500
Interest and Investments	700
Restricted Disposal Taxes	0
Sale of Fixed Assets	62,000
Other Disposal Fees	0
Appropriated Fund Balance	67,534

Total \$1,474,625

**Expenditures**

Administration	163,791
Operation Expenses	1,243,748
Capital Outlay	0
Scrap Tire Disposal	37,384
White Goods Disposal	9,001
Other Disposals	20,701

Total \$1,474,625

**Caswell Division of Transportation Fund**

**Revenues**

State / Administration Reimbursements	106,881
State / Capital Reimbursements	113,220
Work First Program	500
ROAP Grant & RGP Riders Fare	89,102
Departmental & Agency Transportation	69,062
Medicaid Transportation	120,000
Other Agency Transportation	5,500
Interest on Investments	200
Sale of Fixed Assets	6,800
Coronavirus Relief Funds	25,000
Appropriated Fund Balance	81,991

Total \$618,256

**Expenditures**

Administration	188,212
Operation Expenses	305,044
Capital Outlay	125,000

Total \$618,256

**SECTION VI.**

*The following amounts are hereby appropriated in the Agency Funds.*

**Special Separation Trust Fund**

**Revenues**

Contribution from General Fund	117,658
--------------------------------	---------

Total \$117,658

**Expenditures**

Separation Trust Expense

117,658  
Total \$117,658

<b>Total General Fund</b>	<b>\$ 23,230,982</b>
<b>Total Other Funds</b>	<b>\$ 11,493,489</b>
<b>Total Enterprise Funds</b>	<b>\$ 2,092,881</b>
<b>Total Budget</b>	<b>\$ 36,817,352</b>

**SECTION VII.**

A. There is hereby levied an ad valorem tax at the rate of seventy three and five tenths (\$.7350) per one hundred dollars (\$100) valuation of property listed for taxes as of January 1, 2021, 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 \$1,523,952,632 and an estimated collection rate of 98.43%. This collection rate is based on the collection rate stated in the June 30, 2020 audited financial statements.

B. There is hereby levied an ad valorem tax at the rate of \$0.0369 per one hundred dollars (\$100) valuation of property listed for taxes as of January 1, 2021. This rate of tax is based on an estimated total valuation of property for the purpose of taxation of \$108,111,992 for **Casville Special Fire Tax District** and an estimated collection rate of 98.43%. The collection rate is based on the collection rate stated in the June 30, 2020 audited financial statements.

C. There is hereby levied an ad valorem tax at the rate of \$0.0369 per one hundred dollars (\$100) valuation of property listed for taxes as of January 1, 2021. This rate of tax is based on an estimated total valuation of property for the purpose of taxation of \$1,318,241,101 for the **County Fire Service District** and an estimated collection rate of 98.43%. The collection rate is based on the collection rate stated in the June 30, 2020 audited financial statements.

D. Household solid waste availability fees for the **Solid Waste Management Fund** are hereby levied at \$113 per household based on an estimated household of 9,700 and a collection rate of 98.43%.

<b>FUND</b>	<b>RATE</b>	<b>YIELD</b>
Ad Valorem Tax Collections	\$0.7350	\$11,025,000
Casville Special Fire Tax District	\$0.0369	\$39,267
Fire Service District	\$0.0369	\$478,794
Solid Waste Management Fund	\$113.00	\$1,078,924

**SECTION VIII.**

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. Federal and State grant funds may only be transferred between departments as allowed by regulations.
- c. The budget shall be approved and maintained by function.
- d. The Budget Officer has authority to approve expenditures up to \$5,000 within functions and must present budget amendment(s) to the Board of Commissioners in a timely manner.
- e. The Budget Officer has authority to approve capital outlay items appropriated in the

- current budget.
- f. The Budget Officer must present all non-recurring contracts, consulting services and/or professional services agreements in excess of \$5,000 the Board of Commissioners for approval.
  - g. The Budget Officer must present salary adjustments and/or merit raise requests, with the exception of state reclassifications, to the Board of Commissioners for approval.
  - h. The Budget Officer must present all budget amendments to the Board of Commissioners for approval.
  - i. Caswell County will continue the approved Self-Funded Insurance plan that became effective July 1, 2019. The plan is administered under the NCCHIP program and Blue Cross Blue Shield is the insurance provider.  
Qualifying employees will continue to pay \$15 per month for the health insurance premium base plan.

**SECTION IX.**

Coronavirus Aid, Relief and Economic Security (CARES) Act

The CARES Act was signed into law on March 27, 2020. The law has provided relief funding for expenses related to addressing the COVID-19 pandemic. This budget has been adopted based on speculation of down-turns in revenues, increased expenses, entitlements for eligible employees, as well as enforcement and/or directives by the state and federal government. The budget will be amended as needed during the uncertainty of the pandemic.

The Coronavirus State and Local Fiscal Recovery Funds of H.R. 1319 American Rescue Plan Act of 2021 (CSLRF). Caswell County has received the first tranche in the amount of \$2,195,281 of CSLRF funds. The total allocation is \$4,390,562, with the remainder to be distributed to the County within 12 months.

**SECTION X.**

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 their duties.

Adopted this 25th day of June 2021.


---

David Owen, Chair  
Caswell County Board of Commissioners

ATTEST:

---

Carla Smith,  
Clerk to the Board of County Commissioners



Caswell County Board of Commissioners

## **Grant Project Ordinance for the Caswell County Coronavirus State and Local Fiscal Recovery Funds**

BE IT ORDAINED by the County Commissioners of the Caswell County, North Carolina that, pursuant to Section 13.2 of Chapter 159 of the General Statutes of North Carolina, the following grant project ordinance is hereby adopted:

Section 1: This ordinance is to establish a budget for a project to be funded by the Coronavirus State and Local Fiscal Recovery Funds of H.R. 1319 American Rescue Plan Act of 2021 (CSLRF). Caswell County has received the first tranche in the amount of \$2,195,281 of CSLRF funds. The total allocation is \$4,390,562, with the remainder to be distributed to the County within 12 months. These funds may be used for the following categories of expenditures, to the extent authorized by state law.

- Support public health expenditures, by funding COVID-19 mitigation efforts, medical expenses, behavioral healthcare, and certain public health and safety staff;
- Address negative economic impacts caused by the public health emergency, including economic harms to workers, households, small businesses, impacted industries, and the public sector;
- Replace lost public sector revenue, using this funding to provide government services to the extent of the reduction in revenue experienced due to the pandemic;
- Provide premium pay for essential workers, offering additional support to those who have borne and will bear the greatest health risks because of their service in critical infrastructure sectors; and,
- Invest in water, sewer, and broadband infrastructure, making necessary investments to improve access to clean drinking water, support vital wastewater and stormwater infrastructure, and to expand access to broadband internet.

Section 2: The following amounts are appropriated for the project and authorized for expenditure:

CSLRF Project	\$2,195,281
---------------	-------------

