



**CASWELL COUNTY LOCAL GOVERNMENT  
BUDGET ORDINANCE  
FISCAL YEAR 2022-2023**

**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, 2022 and ending June 30, 2023, 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	\$	11,018,486
Other Taxes	\$	2,095,584
Intergovernmental / Restricted	\$	2,301,363
Intergovernmental / Unrestricted	\$	4,572,937
Permits and Fees	\$	344,847
Sales and Services	\$	1,774,744
Other General Revenue	\$	391,200
Transfers from Other Funds	\$	3,681,920
Appropriated Fund Balance	\$	1,235,126
<b>Total General Fund Revenues</b>	<b>Total</b>	<b><u><u>\$27,416,207</u></u></b>

**EXPENDITURES:**

**General Government**

Governing Body	88,284
Administration	474,206
Finance	534,852
Tax Department	570,424
Elections	232,176
Register of Deeds	208,490
Information Technology	444,683
Maintenance	1,015,446
Public Buildings	76,060
Fleet Management	2,000
Non-Departmental	928,858
Subtotal - General Government Function	<b><u><u>\$4,575,479</u></u></b>

**Public Safety**

Sheriff Department	3,709,544
Detention Center	1,895,391
School Resource Officer Program	182,256
911 Telecommunications	1,068,441
Building Inspections	246,823
Coroner/Medical Examiner	21,500
Emergency Management	97,378
Emergency Medical Services	2,804,815
Subtotal - Public Safety	<u>\$10,026,148</u>

**Economic & Physical Development**

Economic Development	266,332
Planning Department	95,002
Cooperative Extension Services	442,394
Subtotal - Economic & Physical Development	<u>\$803,728</u>

**Environmental Protection**

Soil & Water Conservation	129,508
Subtotal - Environmental Protection	<u>\$129,508</u>

**Human Services**

Animal Control	121,307
Senior Services	560,826
DPS/Community Based Alternatives	122,515
ROAP/Transportation Grant	163,664
Subtotal - Human Services	<u>\$968,312</u>

**Cultural & Recreational Services**

Parks & Recreation	305,099
Farmer Lake	90,385
Subtotal - Cultural & Recreational Services	<u>395,484</u>

**Regional Agencies**

Cardinal Innovations Healthcare	97,197
Subtotal - Regional Agencies	<u>\$97,197</u>

**Special Appropriations**

Arts Council	2,500
Animal Protection Society (APS)	140,400
Caswell County Partnership for Children	3,000
Caswell Parish	15,000
Cooperative Forestry Services	98,146
Local Food Council	1,500
Caswell Historical Foundation	12,500
Caswell Horticulture Club	6,000
Subtotal - Special Appropriations	<u>\$279,046</u>

**Public Education**

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	373,018
Capital Outlay	115,000
Subtotal - Community College	<u>\$488,018</u>

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

School Bonds/Principal & Interest	0
Detention Center/Principal & Interest	727,450
Subtotal - School Bond & Private Placement	<u>\$727,450</u>

**Debt Services / Installments**

2016 Courthouse HVAC Project	109,750
2018 PEMC/Library Construction Project	99,725
Subtotal - Installments	<u>\$209,475</u>

**Debt Services / Vehicle Lease Program**

Vehicle Lease/Sheriff	420,084
Vehicle Lease/County	171,630
Subtotal - Vehicle Lease Program	<u>\$591,714</u>

**Transfers to Other Funds**

Revaluation Fund	30,000
Public Library Fund	357,451
Family Services/Crisis Intervention Fund	7,000
Court Facility Fund	32,900
Fire Rescue Operations	966,419
Local Law Enforcement/Special Separation	117,658
Department of Social Services Fund	1,658,217
Public Health Fund	790,874
School Article 40	597,891
School Article 42	446,238
Subtotal - Contributions	<u>\$5,004,648</u>

**Total General Fund Expenditures**

Total \$27,416,207

**SECTION II.**

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

**Court Facilities Fund**

**Revenues**

Court Facilities Fees	29,900
Transfer from General Fund	32,900
Total	<u><u>\$62,800</u></u>

**Expenditures**

Court Facilities Expenses	62,800
Total	<u><u>\$62,800</u></u>

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

**Revenues**

Automation/Preservation Reserve	9,272
Interest on Investments	
Total	<u><u>\$9,272</u></u>

**Expenditures**

Automation Enhancement Expenses	0
Automation Enhancement Reserve	9,272
Total	<u><u>\$9,272</u></u>

**Department of Social Services Fund**

**Revenues**

State & Federal Funding	3,114,181
Transfer/General Fund	1,658,217
Total	<u><u>\$4,772,398</u></u>

**Expenditures**

Administration	3,580,150
Purchased Services	178,723
Work First	17,000
Aid for Dependent Children	477,721
General Assistance	190,872
Medical Assistance	50,208
Aid to Blind	2,828
Transportation Assistance	37,000
Energy Assistance	237,896
Capital Outlay	0
Total	<u><u>\$4,772,398</u></u>

**Public Health Fund**

**Revenues**

State Funding	977,617
Direct Fees	116,300
Insurance Fees	14,500
Medicaid	550,300
Medicare	5,000
Medicaid Capitation Payments	12,800
Medicaid AUBP Payment	64,020
County Appropriation	790,874
Fund Balance	528,878
Total	<u><u>\$3,060,289</u></u>

**Expenditures**

Administration	2,238,943
Operations	821,346
Total	<u><u>\$3,060,289</u></u>

**Library Fund**

**Revenues**

State Grant	83,382
Fines & Fees	4,500
Gifts & Reimbursements	2,000
Donations	700
Transfer/General Fund	357,451

Total \$448,033

**Expenditures**

Library / State	83,382
Library / Local	364,651

Total \$448,033

**Family Services/Crisis Intervention Fund**

**Revenues**

NC Council for Women	54,471
Marriage License Fees	17,500
Governor's Crime Commission	61,187
Family Violence Prevention	45,000
Divorce Filing Fees	19,000
DHHS/FVPS-ARPA	150,000
Fundraisers & Donations	3,000
Z Smith Reynolds	
Transfer/General Fund	7,000

Total \$357,158

**Expenditures**

Administration / Operations	357,158
-----------------------------	---------

Total \$357,158

**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	1,075,000
Refunds and Fraud Recovery	0
HUD Portability Fund	0
Appropriated Fund Balance	7,423

Total \$1,082,423

**Expenditures**

Housing Authority Payments	900,000
Administration	158,689
Operations	23,734

Total \$1,082,423

**SECTION III.**

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

**Special Fire District Fund**

**Revenues**

Sales & Use Tax Revenue	6,000
Current / PY Tax Collections - Unclassified	37,934
Special Fire Service District Tax Collections	497,855
NCVTS - CASVILLE	4,189
NCVTS - Fire Service District -Caswell	58,608
Contribution from General Fund	966,419

Total \$1,571,005

**Expenditures**

Fire Tax Distributions	315,480
NCVTS - Casville	48,123
NCVTS - Caswell	58,608
Rescue Operations	650,939
Special Fire Service District Tax Distributions	497,855

Total \$1,571,005

**Revaluation Fund**

**Revenues**

Interest on Investment	0
Contribution from General Fund	30,000
Appropriated Fund Balance	

Total \$30,000

**Expenditures**

Revaluation Expense	
Revaluation Reserve	30,000

Total \$30,000

**Emergency Telephone System Fund**

**Revenues**

State Distributions	243,244
Interest on Investments	0
Appropriated Fund Balance	186,756
<b>Total</b>	<b>430,000</b>

**Expenditures**

Administration	
Operations	330,000
Capital Outlay	100,000
<b>Total</b>	<b>\$430,000</b>

**DSS Trust Fund**

**Revenues**

	\$125,000
<b>Total</b>	<b>\$125,000</b>

**Expenditures**

	\$125,000
<b>Total</b>	<b>\$125,000</b>

**Fines and Forfeitures and Floodplain Mapping Fund**

**Revenues**

	\$75,000
<b>Total</b>	<b>\$75,000</b>

**Expenditures**

	\$75,000
<b>Total</b>	<b>\$75,000</b>

**SECTION IV.**

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

**School Capital Reserve Fund**

**Revenues**

Sales Tax Distributions / Restricted	1,044,129
<b>Total</b>	<b>\$1,044,129</b>

**Expenditures**

Transfer to General Fund/School Capital Outlay Reserve	481,275
	562,854
<b>Total</b>	<b>\$1,044,129</b>

**Total Other Funds Revenue:** \$13,075,507

**Total Other Funds Expenditures:** \$13,075,507



**SECTION V.**

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

**Solid Waste Management Fund**

**Revenues**

Availability Fees	1,078,924
Tipping Fees	380,000
Recycling	8,000
Property Rental Fee	3,500
Interest and Investments	700
Restricted Disposal Taxes	86,301
Sale of Fixed Assets	0
Other Disposal Fees	0
Reimbursements	8,000
Appropriated Fund Balance	0
Total	<u><u>\$1,565,425</u></u>

**Expenditures**

Administration	192,261
Operation Expenses	1,287,863
Capital Outlay	9,000
Scrap Tire Disposal	46,600
White Goods Disposal	9,000
Other Disposals	20,701
Total	<u><u>\$1,565,425</u></u>

**Caswell Division of Transportation Fund**

**Revenues**

State / Administration Reimbursements	107,064
State / Capital Reimbursements	35,440
Work First Program	500
ROAP Grant & RGP Riders Fare	145,664
TTAP E&D Grant	18,000
Medicaid Transportation	130,000
Other Agency Transportation	5,500
Interest on Investments	200
Sale of Fixed Assets	11,000
Coronavirus Relief Funds	190,379
Appropriated Fund Balance	30,638
Total	<u><u>\$674,385</u></u>

**Expenditures**

Administration	173,610
Operation Expenses	500,775
Capital Outlay	0
Total	<u><u>\$674,385</u></u>

**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>\$ 27,416,207</b>
<b>Total Other Funds</b>	<b>\$ 13,132,763</b>
<b>Total Enterprise Funds</b>	<b>\$ 2,239,810</b>
<b>Total Agency Fund</b>	<b>\$ 117,658</b>
<b>Total Budget</b>	<b>\$ 42,906,438</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 \$1,525,815,527 and an estimated collection rate of 98.25% . This collection rate is per the tax assessor report as of May 25, 2022. 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 \$104,718,157 for **Casville Special Fire Tax District** and an estimated collection rate of 98.17%. This collection rate is per the tax assessor report as of May 25, 2022.

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 \$1,452,880,759 for the **County Fire Service District** and an estimated collection rate of 97.27%%. The collection rate is based on the collection rate stated in the June 28, 2022 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%.

FUND	RATE	YIELD
Ad Valorem Tax Collections	\$0.7350	\$11,018,486
Casville Special Fire Tax District	\$0.0369	\$37,934
Fire Service District	\$0.0369	\$497,855
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.

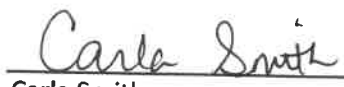
**SECTION IX.**

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 29th day of June 2022.

  
\_\_\_\_\_  
Rick McVey, Chair  
Caswell County Board of Commissioners

ATTEST:

  
\_\_\_\_\_  
Carla Smith,  
Clerk to the Board of County Commissioners