

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

**June 29, 2022**  
**OTHERS PRESENT**

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Rick McVey, Chairman  
David Owen, Vice Chairman  
John Dickerson  
Jeremiah Jefferies  
H. Vernon Massengill  
Steve Oestreicher

Bryan Miller, County Manager  
Carla Smith, Clerk to the Board  
Jennifer Hammock, Finance Director  
Melissa Miller, Deputy Finance Officer  
Melissa Williamson, Assistant County Manager

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The Board of Commissioners for the County of Caswell, North Carolina, met in regular session on Wednesday, June 29, 2022 at 8:00 am at Cosquare.

**WELCOME:**

Chairman McVey called the meeting to order. Then all paused for a moment of Silent Prayer, and the Board of Commissioners and all the guest in attendance recited the Pledge of Allegiance.

**AGENDA:**

**APPROVAL OF AGENDA:**

A **motion** was made by Commissioner Jefferies and seconded by Commissioner Owen and **carried unanimously** to approve the agenda. (Commissioners Dickerson, Jefferies, Owen, Oestreicher, Massengill, and McVey voted in favor)

**APPROVAL OF CONSENT AGENDA:**

- a. FY 2021-22 Budget Amendment #2
- b. FY 2021-22 Budget Amendment #3
- c. FY 2021-22 Budget Amendment #4

County Manager Miller said so Commissioners you'll see on the consent agenda that there are three budget amendments to the current year's budget ordinance. For the most part these budget amendments address funding received by the county by State, Federal, and outside agencies for use by the county. They also address ARPA funding received by the county which brings us in compliance with the ever-changing state and federal regulations. There are fully detailed explanations of each budget amendment with the budget amendment.

Commissioner Massengill said I'm assuming the second amendment is the one where we moved all the rescue funds over into general funds. Is that correct? The County Manager said not into general funds. We moved \$611,272 into the general fund with the second budget amendment. The revenue replacement we're using only includes salary amounts for EMS and the Sheriff's Office that total \$611,272. The rest of the ARPA money, until it's designated as revenue

June 29, 2022

replacement sits in a special revenue fund. We can't designate it as revenue replacement until we've spent the money for those salaries. So it sits in a special revenue fund. Then Commissioner Massengill said so that's the purpose. That's the third thing. County Manager Miller said some of it is. Yes, some of the ARPA dollars are still setting in a special revenue fund, and they will be expended as the salaries are paid to employees for revenue replacements. Commissioner Dickerson asked how much is in that fund? The County Manager replied currently the total fund amount was \$4,390,000 and some change. That was the total ARPA dollar received. So if you look at it you say \$4,390,000 minus \$611,272, and then what's on budget amendment three you would come up with that number. That leaves \$3,385,150. Commissioner Dickerson said so I see a lot of figures back and forth. Just simplify it for me. Is that what we have left out of the ARPA money that has not been allocated to something else? The County Manager said so all of our ARPA funds except 330,000, which we used as Premium Pay, will be used as revenue replacement. Those revenue replacement dollars will then be, for lack of a better word, supplanted in our general fund for any approved use by local government. So when you say or when you ask the question is that all we have left of the ARPA dollars, that's all we have left to appropriate as revenue replacement. Much of that money has already been used as revenue replacement. That \$611,000 and the \$393,578, if all is correct, will already have been expended as revenue replacement, and then put into the general fund. So much of that money is still setting in the general fund. Even though we allocated it as revenue replacement, and then Commissioner Dickerson said let me ask you in a different way. With the Federal money that's been poured in to the budget, the additional spending on vehicles, salaries, etc. added to the budget; what is the net difference of what would be left of the extra money that was put into the budget versus what we have to spend? The County Manager said in this budget there's \$3.2 million being expended as ARPA dollars that are revenue replacement factors. Some of that \$3.2 million is being used to supplant salaries. So it's sitting in our general fund and makes up fund balance. Does that answer your question? Commissioner Dickerson said no. I'm looking at sustainability. What I'm trying to figure out is with all the extra money or spending that's been put in this budget and after all this is condensed and pulled out, going forward at this point, next year, and the year after what are we looking at and being able to maintain? What's been added to this budget versus the amount of income coming into the county along with a projected increase with the taxes to start paying for the high school? I'm concerned about a problem if the recession hits, where we're going to get into a situation where we're overspending and we're going to have to raise taxes and concerns. The County Manager said all the ARPA dollars that have been allocated. With one exception, they have been one-time expenses. They have been for radios, premium pay, and special allocations that we made that the Board set up. All of those dollars are one time expenditures except for one item, and those are the salary increases that were given with the last salary study. If you remember in the sheet that I passed out to the Board and don't quote me on this number, it was close to \$798,000 of the ARPA funds were needed to get us to a point where those salary increases were sustainable. As service dropped off and as other savings were incurred, we needed to use less and less of the ARPA dollars. I believe there were four or five years that we

June 29, 2022

needed to use some amount of ARPA dollars to sustain those salary increases that were given, and I believe it was \$798,000 Commissioner Dickerson said I understand that part. I'm talking about new positions, the 16 vehicles we added yesterday, the vehicles that were added last year, and expenses like that on the current lease payment. That payment's going to be due this year, next year, the next year, and the next year. When they run out, they going to want to renew so bad, and they'll be a never ending cycle of debt obligation on the part of the people in the county. The County Manager said those things have very little to do with the ARPA dollars. I think what the Board of Commissioners has done is made decisions on how they need to see the county operate, and that's what they've instructed us to put in this budget. The ARPA dollars that are flowing through and into the budget as revenue replacement are for very specific things that they're going to be used for, and those have been outlined in previous meetings with the Board. They are the same things that I mentioned including special funds that we have set up for the cleaning service that we had coming to clean some buildings during COVID pandemic, radios for our fire departments, two ambulances (one new ambulance and one remounted ambulance). They're for specific one-time purchases. Then Commissioner Dickerson said I appreciate your attempt to answer, but we do not see eye to eye on this. I don't want to take up the time. So let's just go on to the next thing.

Then Debra Mack asked if she could say something. I do want to mention that if you look at your audit previously, you appropriate fund balance almost every year. If anyone has looked at your statistics, you're returning the fund balance rather than using it. The biggest problem is what you are trying to address with the salary study. You can't keep your folks. Public safety alone three years running was over a million dollars unspent in the budget. That is an ongoing problem. I'm not trying to tell the Board what to do, but if you don't address that, which I think it sounds like you have, the fact that you gave some people some raises you're still going to have multiple vacancies. It's good sound budgeting to budget 100% of your employees because you're never going to have all the positions filled. So when you have a downturn in the economy, supply chain issue, all of a sudden you've had an increased cost or replacement, or buy a piece of equipment, you really don't have to appropriate money during the year because you've got these lapsed positions you can't fill. You're advertising over and over and advertising reopening trying to get people to come to work. It's just very difficult because right now people could name their price and go anywhere and get paid two or three times. It could be very difficult. I don't know any agency whose able to keep police officers right now unless you're Charlotte, Raleigh, or something like that that can pay unbelievable amounts of money to public safety. It's not just those positions; it's all positions. In Finance, you can't get people to come to work for Finance or any department across the board. You have vacancies almost everywhere and that's not unique here. I'm just trying to put you at ease. The only way you would ever potentially have a problem is if you had to replace all your equipment in one year, and you were 100% employed.

Commissioner Dickerson said Debra I appreciate your insight on it, but if we were to pay all the county employees what would be competitive with Charlotte and surrounding areas, our tax rate would shoot through the roof. We're doing the best we can with what we can. We're not slighting

June 29, 2022

anybody. We're trying to do what we can to help the employees in the county, but be sensitive to the fact that we're a poor county. We don't have the deep pockets that Charlotte Mecklenburg or Wake. None of these people can be comparable to what we're dealing with, and we have an economic situation on the horizon where if we go into a recession that's going to be a problem for revenues coming into this county. It's going to put hardships on people paying these taxes. That's where I'm coming from. Debra Mack said I just want to explain how budgeting for 100% of positions can put some ease on that side of things. The County Manager said just to add to that and address one of your comments. On that salary study that the Board addressed several months ago, the Board only approved 90% of the recommended minimal salary. So we're not trying to compete with Raleigh or Charlotte. Commissioner Dickerson said I don't want to tie up the time because I voted for the salary study. That is not the issue. The issue is that if we paid what everybody else paid in counties around us, we would bankrupt these people in this county. Then the County Manager said Commissioners, I think what you still have in front of you are three budget amendments under the consent agenda.

A **motion** was made by Commissioner Owen and seconded by Commissioner Oestreicher and **carried unanimously** to approve the consent agenda. (Commissioners Dickerson, Jefferies, Owen, Oestreicher, Massengill, and McVey voted in favor)

#### **ACTION ITEMS:**

##### **ADOPTION OF THE 2022 FISCAL YEAR BUDGET:**

County Manager Miller said Commissioners, I'm pleased to present the 2022-23 budget ordinance in compliance with NCGS 159-8 and NCGS 159-13 and in accordance with the Local Government Budget and Fiscal Control Act. This budget ordinance has been compiled with significant input from the Board of Commissioners, for that I say thank you. I also want to acknowledge the extremely difficult and hard work that our finance department with the assistance of Greg Isley and Associate CPA has put into the development of this budget. We have a lead member of the Isley team, Debra Mack with us here today. Jennifer Hammock and Melissa Miller have done a tremendous job working through the budgeting process while at the same time addressing multiple other non-routine finance processes. This has been a difficult budgeting process and would not have been possible without the Board's input, Isley and Associates, and the hard work of our finance team.

Throughout the budgeting process, we made numerous statements that there would be no tax increase and no use of fund balance to complete this year's budget. You will notice that in the budget ordinance there is an appropriation of \$1,235,126. Most of you will remember the presentation I gave several months ago that addressed revenue replacement and how the American Rescue Plan dollars could be used to reimburse expenditures for the period of March 3, 2021 through March 31, 2022 as revenue replacement. At that point, those ARPA dollars became general fund dollars or fund balance dollars because we use them as suggested by the UNC School of Government. This method reduces state and federal reporting and also precludes

June 29, 2022

local government from federal procurement processes. In the appropriated project ordinance for ARPA dollars in last year's budget, there was included radios referred to as frequency 800 radios that allowed us to use the state's VIPER system for all local volunteer fire departments, for EMS, the Sheriff's Office and for 911 communications. There was also an ambulance remount included in the same funding. These items were not able to be bought this year due to many different factors, but the most prevalent factor was supply chain shortages.

These public safety items have carried through to or rolled over into the 2022-2023 budget. Because we categorized the ARPA dollars as revenue replacement dollars. Those dollars were then taken from ARPA bucket of dollars and poured into the general fund becoming fund balance dollars. These fund balance dollars appropriated in 2022 have also carried over and rolled through to fund those same purchases that were approved in 2022. This is to aid our fire departments, our first responders, and our paramedics to better care for the residents of our county.

As I mentioned earlier, we do have Debra Mack from Greg Isley and Associates with us today. She is a retired Finance Director from Wilmington, North Carolina. She, Jennifer Hammock, Melissa Miller and I can answer any questions you may have regarding the 2022-2023 budget ordinance. So if you have any questions, we're happy to answer those questions.

Commissioner Massengill said does this reflect all the changes we've made in all the work sessions? The County Manager said yes. Commissioner Massengill asked if the decreases and added positions were all included? The County Manager said that's correct. Commissioner Massengill then said I have one issue that slipped my mind, and that's concerning the position that the Health Department asked for. We deleted that health department request. However, I did or we did okay the position that DSS asked for with the caveat that she not exceed the current number of employees she had. If I remember correctly she's got six vacancies. So we okay her hiring that specialized social worker in lieu of one of those positions without her going over her 56 positions. Now due to my neglect of homework on that, I have since found out the Health Department has open positions. I would like to motion that the Health Department be given the same authority to hire that part-time special assistant with the same caveat that should not go over her current number of employees. So that if she deems it necessary to take one of those positions and put it to the part-time administrative assistant I think she should have that opportunity to do that which would make this at the very most revenue neutral. I think it's only fair if we do it for one department, we do it for the other. The County Manager said so if I understand correctly, you wish to authorize reclassification by the Health Director from one class to another without any change in overall salaries. Is that correct? Commissioner Massengill said that's correct. The County Manager said just as the Board did with DSS with no increase to the budget just a reclassification of positions. Commissioner Massengill said that's correct, and continue with the caveat that no more new positions be added in either one of those departments. The County Manager said no adding to the head count, and Commissioner Massengill said that's correct. The County Manager said we've already prepared a budget ordinance. I wouldn't need a

June 29, 2022

consensus or a vote for the Board to be able to do that. Then Commissioner Jefferies said I don't have a question. I thought that if we got the six positions filled, that the Board would still fund this extra position at Social Services. Commissioner Massengill said you brought that up and my motion is the same thing. If she gets to that point or if either one of them get to that point, they come back to the Board and say hey I just filled my positions. Commissioner Jefferies said okay, I'm fine with that. Chairman McVey asked if they needed a consensus or a motion, and the County Manager said I'd like you to make a motion.

A **motion** was made by Commissioner Massengill to allow the Health Department Director to spend the money for the same amount of salaries and reclassify the position without adding to her employment census to hire the administrative assistant part-time. The County Manager said I'm looking at the justification here for the administrative assistant to the Health Director, and I'm not sure that's a part-time position. Commissioner Massengill said okay I thought somewhere in my mind it was 30 hours. The County Manager said 30 hours a week would still be classified as full time. So even if it's 30 it's full time because we provide benefits to those employees.

A **motion** was made by Commissioner Massengill and seconded by Commissioner Oestreicher and **carried unanimously** to allow the Health Department Director to spend the money for the same amount of salaries and reclassify the position without adding to her employment census to hire the administrative assistant part-time. (Commissioners Dickerson, Jefferies, Owen, Oestreicher, Massengill, and McVey voted in favor.)

Chairman McVey asked if there were any more questions regarding the budget? Hearing none, a **motion** was made by Commissioner Oestreicher that we approve the budget as written. Commissioner Owen said he did run across something the Board may want to consider. When we approved that salary amounts, which was good and we needed to do it. What we failed to realize were some of the consequences that came from that. What's happened on the lower end where everybody makes \$30,000, and what's happened with the upper end is we get compressed salaries. This means that the supervisor making \$62,000 got a 2% raise, and the person making \$59,000 got a 7% raise. Well what that did was put that position that is not a supervisor position up there close to what the supervisor is making. That creates a problem for us keeping those top level people. I just want to make the Board aware of that. I think it's something the Board's going to have to address at some time because you could close the gap between the supervisors and other employees by only giving that 2% which we did at the time because we felt like that was all we could do. I just want to make the Board aware of that. You need to understand what that salary compression does. It puts, I don't know the proper term to use for that, jobs with less responsibility closer to jobs with greater responsibility. Commissioner Massengill said or sometimes over, and Commissioner Owen said yes sometimes over those creating a problem for those who were on the upper level. Now they're saying they could take a lower level position and make just as much. This is something the Board needs to consider you know down the road. Commissioner Oestreicher asked are you suggesting we've revised before approving the budget?

June 29, 2022

Commissioner Massengill asked how many employees will be affected? Do you have those figures, and if so, how much are we talking about? The County Manager said give me a minute and let me see if I can find it. So for what's not already included in this year's budget, it would include seven employees. Commissioner Massengill asked if it was all department heads and upper administrative positions? County Manager Miller said yes. Then Commissioner Massengill said and did we not possibly lose one of ours because she was going to get \$20,000 more or a higher figure. County Manager Miller said yes. That has been one of the driving factors for one resignation and one very strong conversation that I've had with two department heads about the possibility of. Actually three. So the total, but let me add in the benefits. Commissioner Massengill said Debra just for your information, I'm sure you know Raleigh has the same issue. The Raleigh fire department at last knowledge that I had was 70 firefighters short. They can't buy them, beg them, or steal them. That's in a city that can pay. County Manager Miller said so the total impact would be \$31,520.45. Commissioner Massengill said for the entire year for those seven people, and County Manager Miller said that's correct. Commissioner Massengill said so that's give or take about \$4,000 a year give or take a few dollars. The County Manager said that's correct. Commissioner Massengill said and we cut \$983,000 out of the budget when we went through it line by line. The County Manager said you cut over \$900,000 in department request out of the budget. Department or outside agency request. Chairman McVey asked if Commissioner Oestreicher wanted to rescind his motion or amend it.

A **motion** was made by Commissioner Oestreicher and seconded by Commissioner Owen and **carried 5-1** to approve the budget with the addition of \$31,000 to bring the salaries up to match the rest of the salary study. (Commissioners Jefferies, Owen, Oestreicher, Massengill, and McVey voted in favor, and Commissioner Dickerson voted no against the motion.)

#### **ADJOURNMENT:**

A **motion** was made at 8:38 pm by Commissioner Dickerson and seconded by Commissioner Oestreicher and **carried unanimously** to adjourn the meeting. (Commissioner Dickerson, Jefferies, Owen, Oestreicher, Massengill, and McVey voted in favor)

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Carla R. Smith  
Clerk to the Board

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Rick McVey  
Chairman

June 29, 2022

ORDINANCE NO. 2  
**CASWELL COUNTY, NORTH CAROLINA**  
**Ordinance Amending the 2021-22 General Fund Budget**

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

**Section 1: Estimated Revenues and Appropriations.** General Fund is hereby amended by increasing estimated revenues and appropriations in the amounts indicated:

	2021-22 Amended Budget	Increase (Decrease)	2021-22 Revised Amended Budget
<b>ESTIMATED REVENUES</b>			
Appropriated Fund Balance	2,029,680	303,256	2,332,936
Other General Revenues	1,908,912	20,171	1,929,083
<b>Total Revenues</b>	<b>23,293,482</b>	<b>323,427</b>	<b>23,616,909</b>
<b>APPROPRIATIONS</b>			
Human Services: DPS/Community Based Alternatives	0	126,422	126,422
Human Services: ROAP/Transportation Grant	0	156,664	156,664
Public Safety: Sheriff	3,015,936	20,170	3,036,106
Economic & Physical Development: Economic Development	267,519	20,171	287,690
<b>Total Appropriations:</b>	<b>23,293,482</b>	<b>323,427</b>	<b>23,616,909</b>

**Section 2:** This ordinance shall be effective upon adoption.

**Description:**

This budget amendment appropriates the amounts intended for FY21-22 revenues and expenditures for Human Services DPS/Community Based Alternatives in the amount of \$126,422 and the ROAP/Transportation Grant in the amount of \$156,664. The Sheriff's Office requested to use grant funding in the amount of \$20,170 for bodycams. The grant funding was received in FY21 and went unspent in FY21 therefore is being appropriated from fund balance in FY22. This budget amendment appropriates the revenues and expenses needed.

An insurance settlement in the amount of \$20,171 was previously discussed with the board as having been received and to be used for the repair of the Economic Development Co-Square building.

**ATTEST:**

**BOARD OF COMMISSIONERS FOR  
THE COUNTY OF CASWELL:**

*Carla Smith*

\_\_\_\_\_  
Clerk to the Board

*June 29, 2022*

\_\_\_\_\_  
DATE:

*Ray McVey*

\_\_\_\_\_  
Chairman of the Board



ORDINANCE NO. 3  
CASWELL COUNTY, NORTH CAROLINA

Ordinance Adopting a Grant Project Ordinance for American Rescue Plan Act in the Special Revenue Fund

BE IT ORDAINED by the Caswell County Board of Commissioners, 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: Estimated Revenues and Appropriations.** Special Revenue Fund is hereby amended by increasing or decreasing estimated revenues and appropriations in the amounts indicated:

	2021-22 Grant Project Original Budget	Increase (Decrease)	2021-22 Amended Grant Project Budget
<b>ESTIMATED REVENUES</b>			
American Rescue Plan Act	4,390,562	-	-
<b>Total Revenues</b>	4,390,562	-	4,390,562
<b>APPROPRIATIONS</b>			
American Rescue Plan Act	4,390,562	(611,272)	3,779,290
Transfers to Other Funds- General Fund	0	611,272	611,272
<b>Total Appropriations</b>	4,390,562	-	4,390,562

**Section 2:** The Finance Officer is directed to maintain sufficient specific detailed accounting records to satisfy the requires of the grantor agencies and the grant agreements.

**Section 3:** The Finance Officer is hereby directed to report the financial status of the project to the governing board on a quarterly basis.

**Section 4:** Copies of this grant project ordinance shall be furnished to the Budget Officer, the Finance Officer and to the Clerk to County Board of Commissioners.

**Section 5:** This grant project ordinance covers the time period from April 2021 until it expires on December 31, 2022, or when all the Grant funds have been obligated and expended by the town, whichever occurs sooner.

**Description:**

On November 15, 2021, the Board of Commissioners established a grant project ordinance in the total amount of \$4,390,562 to be funded by the Coronavirus State and Local Fiscal Recovery Funds of H.R. 1319 American Rescue Plan Act of 2021 (CLSLRF). At the time of original adoption, the board desired to designate funds to certain projects in compliance with the CLSLRF interim rule published May 17, 2021.

On May 16, 2022, and after the Coronavirus State and Local Fiscal Recovery American Rescue Plan Act final rule (effective April 1, 2022), the board approved an amended grant project ordinance plan where funds will be used for premium pay and revenue replacement (which also includes broadband).

This budget amendment request is to transfer funds in an amount of \$611,272 from the grant project in the Special Revenue fund to the General Fund as revenue replacement. The funds will replace revenues that were anticipated to offset Sheriff and Emergency Services salaries for April 01, 2022 through June 30, 2022 up to a maximum amount of \$611,272.

**ATTEST:**

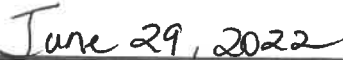
**BOARD OF COMMISSIONERS FOR  
THE COUNTY OF CASWELL:**



Clerk to the Board



Chairman of the Board



DATE:

ORDINANCE NO. 4  
**CASWELL COUNTY, NORTH CAROLINA**  
**Ordinance Amending the 2021-22 General Fund Budget**

BE IT ORDAINED by the Caswell County Board of Commissioners:

Section I: Estimated Revenues and Appropriations. General Fund is hereby amended by increasing estimated revenues and appropriations in the amounts indicated:

	2021-22 Amended Budget	Increase (Decrease)	2021-22 Revised Amended Budget
<b>ESTIMATED REVENUES</b>			
Transfer from Other Funds: Special Revenue Fund	465,000	393,578	858,578
<b>Total Revenues</b>	<b>23,616,909</b>	<b>393,578</b>	<b>24,010,487</b>
<b>APPROPRIATIONS</b>			
Special Appropriations	224,579	80,681	305,260
General Government: Non-Departmental	946,858	8,703	955,561
General Government: Maintenance	696,142	78,225	774,367
Public Safety: Emergency Medical Services	2,341,547	225,969	2,567,516
<b>Total Appropriations</b>	<b>23,616,909</b>	<b>393,578</b>	<b>24,010,487</b>

Section 2: This ordinance shall be effective upon adoption.

**Description:**

On November 15, 2021, the Board of Commissioners established a grant project ordinance in the total amount of \$4,390,562 to be funded by the Coronavirus State and Local Fiscal Recovery Funds of H.R. 1319 American Rescue Plan Act of 2021 (CLSLRF). At the time of original adoption, the board desired to designate funds to certain projects in compliance with the CLSLRF interim rule published May 17, 2021.

On May 16, 2022, and after the Coronavirus State and Local Fiscal Recovery American Rescue Plan Act final rule (effective April 1, 2022), the board approved an amended grant project ordinance plan where funds will be used for premium pay and revenue replacement (which also includes broadband).

This budget amendment request is to transfer funds in an amount of \$611,272 from the grant project in the Special Revenue fund to the General Fund as revenue replacement. The funds will replace revenues that were anticipated to offset Sheriff and Emergency Services salaries for April 01, 2022 through June 30, 2022 up to a maximum amount of \$611,272.

It is requested that the funds previously expended in the Special revenue fund in accordance with the original adopted plan and was approved on November 15, 2021 by the board as projects will now be budgeted and expended in the general fund in an amount totaling \$393,578.

ATTEST:

**BOARD OF COMMISSIONERS FOR  
THE COUNTY OF CASWELL:**

*Carle Smith*

Clerk to the Board

*Ray McVey*

Chairman of the Board

*June 29, 2022*

DATE:



**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
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Total \$357,158

**Tourism Development Authority**

**Revenues**

Occupancy Tax	\$8,000
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Total \$8,000

**Expenditures**

Tourism Development	\$8,000
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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%.

<b>FUND</b>	<b>RATE</b>	<b>YIELD</b>
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.

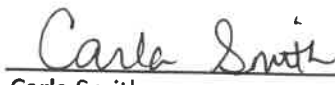
**SECTION IX.**

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