

Agenda Item – Adoption of Fiscal Year 2024 Budget Ordinances

Action Requested: That the Board of Commissioners adopts the following ordinances:

1. General Fund Ordinance
2. Special Revenue Funds Ordinance
3. Enterprise Funds Ordinance
4. Custodial Funds Ordinance

Item Summary:

The FY 2024 budget maintains the existing tax rate of .7350 cents per \$100 of assessed property value.

The following is a summary of the fund budgets included in the ordinances presented to enact the annual budget for the Fiscal Year beginning July 1, 2023 and ending June 30, 2024.

	FY24 Adopted
GENERAL FUND ORDINANCE	
General Fund	\$ 26,574,000
Court Facilities	89,000
Automation Enhancement & Preservation	11,000
Department Of Social Services	4,558,000
Public Health	3,025,000
Library Fund	456,000
Family Services	373,000
Tourism	8,000
Section 8 Housing Authority	1,092,000
Total Before Intrafund Transfers	36,186,000
Less Intrafund Transfers	(2,421,000)
Total General Fund and Subfunds	33,765,000
Revaluation Fund	200,000
Capital Reserve for Caswell Schools	68,000
SPECIAL REVENUES FUNDS ORDINANCE	
Special Fire District Fund	1,145,000
Emergency Telephone System	420,000
DSS Representative Payee	125,000
Fines & Forfeitures	75,000
Register of Deeds Remittance	25,000
ENTERPRISE FUNDS ORDINANCE	
Solid Waste Management	1,621,000
Caswell Division of Transportation	590,000
CUSTODIAL FUNDS	
Municipal Tax Fund	385,000
Inmate Trust Fund	25,000
Special Separation Trust	160,000
TOTAL FY 2024 BUDGET - ALL FUNDS	\$ 38,604,000

**CASWELL COUNTY
GENERAL FUND AND SCHOOL CAPITAL ORDINANCE
FISCAL YEAR 2023-2024**

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

Section 1: **TAX LEVY.** There is hereby levied a tax at the rate of seventy-three and five tenths' cents (.7350) per one hundred dollars (\$100) valuation of the property that is located with Caswell County and listed for taxes as of January 1, 2023. The revenue from this source is for the purpose of raising the revenue listed as "Ad Valorem Taxes" in the General Fund in Section 3 of this ordinance.

This rate of tax is based on an estimated total valuation of property (real, personal, and public service corporation) for the purpose of taxation of \$1,549,852,579 and an estimated collection rate of 98.43% and an estimated motor vehicle value of \$213,796,233 and a collection rate of 100%.

The Tax Administrator of Caswell County is hereby authorized, empowered and commanded to collect the taxes set for in the records and files in the office of the Caswell County Tax Administration Department in the amounts and from the taxpayers likewise therein set forth. Such taxes are hereby declared to be a first lien upon all real property of the respective taxpayers in the County of Caswell, and this order shall be a full and sufficient authority to direct, require and enable the Tax Administrator to levy on and sell any real or personal property of such taxpayers, with or without the assistance of the Caswell County Sheriff, for an on account thereof, in accordance with law.

Section 2: **GENERAL FUND CONSOLIDATED SUBFUNDS.** The County's General Fund is comprised of eight subfunds: General Fund, Court Facilities, Register of Deeds Automation Fund, Public Health Department, Department of Social Services, Library, Family Services, Tourism and Section 8 Housing. The Estimated Revenues and Expenditure Appropriations are presented separately for each fund. To the extent General Fund Revenues are needed to balance a subfund, an intrafund transfer from the General Fund is budgeted in the subfund. The primary General Fund is detailed in Sections 3 and 5. The Subfunds are detailed in Section 6.

Section 3. **GENERAL FUND - REVENUES.** It is estimated that the following revenue will be available in the General Fund for the fiscal year beginning July 1, 2023 and ending on June 30, 2024.

GENERAL REVENUES

GENERAL FUND REVENUES

Ad Valorem Taxes	13,244,756
Sales Taxes	7,429,000
Other Taxes	17,225
Intergovernmental/ Restricted	844,324
Intergovernmental/ Unrestricted	148,944
Permits and Fees	801,255
Sales and Services	1,963,326
Investment Earnings	6,500
Other General Revenue	22,000
Transfers from Other Funds	100,000
Appropriated Fund Balance	1,996,670
TOTAL GENERAL FUND REVENUES	26,574,000

Section 4: **SALES TAX.** Thirty percent (30%) of the proceeds from the local half-cent sales and use tax authorized July 1, 1984 under authority of Article 40 of the North Carolina General Statutes and sixty percent (60%) of the local half-cent sales and use tax authorized October 1, 1986 under the authority of Article 42 of the North Carolina General Statutes are hereby declared to be included in the appropriation for school capital outlay, capital projects, and/or school debt service.

Section 5. **GENERAL FUND EXPENDITURES.** The following expenditures are hereby appropriated in the General Fund for the operations of the County government and its activities for the Fiscal Year beginning July 1, 2023 and ending June 30, 2024:

GENERAL FUND EXPENDITURES

General Government:

Governing Body	90,285
Administration	510,412
Finance	520,246
Tax Department	712,411
Elections	264,875
Register of Deeds	221,580
Information Technology	416,566
Maintenance	1,024,922
Public Buildings	78,060
Fleet Management	2,000
Non-Departmental	935,368
Subtotal - General Government Function	4,776,725

Public Safety:

Sheriff Department	3,227,985
Detention Center	2,214,295
School Resource Officer Program	405,563
911 Telecommunications	1,005,986
Building Inspections	289,024
Coroner/Medical Examiner	21,500
Emergency Management	112,236
Emergency Medical Services	2,635,607
Subtotal - Public Safety	9,912,196

Economic & Physical Development:

Economic Development	287,473
Planning Department	118,093
Cooperative Extension Services	459,528
Subtotal - Economic & Physical Development	865,094

Environmental Protection:

Soil & Water Conservation	135,815
Subtotal - Environmental Protection	135,815

Human Services:

Animal Control	141,033
Senior Services	593,095
DPS/Community Based Alternatives	130,018
Subtotal - Human Services	864,146

Cultural & Recreational Services:	
Parks & Recreation	332,212
Farmer Lake	108,226
Subtotal - Cultural & Recreational Services	440,438
Regional Agencies:	
VAYA Healthcare	97,197
Subtotal - Regional Agencies	97,197
Special Appropriations:	
Arts Council	3,000
Animal Protection Society (APS)	174,125
Caswell County Partnership for Children	3,000
Caswell Parish	15,000
Cooperative Forestry Services	85,824
Local Food Council	3,350
Caswell Historical Foundation	17,725
Caswell Horticulture Club	6,500
CGMBA County Outreach	14,975
Milton Renaissance Foundation	18,725
Subtotal - Special Appropriations	342,224
Public Education:	
Public Schools	
Current Expense	2,779,228
Capital Outlay	465,000
Subtotal - Public Schools	3,244,228
Piedmont Community College:	
Current Expense	417,274
Capital Outlay	505,000
Subtotal - Community College	922,274
Debt Services: School Bond & Private Placement:	
School Bonds/Principal & Interest	644,010
Detention Center/Principal & Interest	705,224
Subtotal - School Bond & Private Placement	1,349,234
Debt Services: Installment Loans	
2016 Courthouse HVAC Project	104,321
2018 PEMC/Library Construction Project	99,524
Subtotal - Installments	203,845
Debt Services Vehicle Lease Program:	
Vehicle Lease/Sheriff	301,638
Vehicle Lease/County	139,446
Subtotal - Vehicle Lease Program	441,084
Transfers to Other Funds:	
Revaluation Fund	100,000
Public Library Fund	370,000
Family Services/Crisis Intervention Fund	20,000
Court Facility Fund	46,000
Fire Rescue Operations	230,500
Local Law Enforcement/Special Separation	160,000

Department of Social Services Fund	1,351,000
Public Health Fund	634,000
Capital Reserve for Caswell Schools	68,000
Subtotal - Transfers to Other Funds	2,979,500
TOTAL GENERAL FUND EXPENDITURES	26,574,000

Section 6. **GENERAL FUND SUBFUNDS.** The following subfunds are hereby appropriated for operations from the estimated revenue sources indicated for the Fiscal Year beginning July 1, 2023 and ending June 30, 2024.

GENERAL FUND SUBFUNDS:

COURT FACILITIES FUND

Revenues:	
Court Facilities Fees	43,000
Transfer from General Fund	46,000
TOTAL FUND REVENUES	89,000
Expenditures:	
Court Facilities Expenses	89,000
TOTAL FUND EXPENDITURES	89,000

Register of Deeds Automation Enhancement & Preservation Fund

Revenues:	
Automation/Preservation Reserve	11,000
TOTAL FUND REVENUES	11,000
Expenditures:	
Automation Enhancement Reserve	11,000
TOTAL FUND EXPENDITURES	11,000

Department of Social Services Fund

Revenues:	
State & Federal Funding	3,198,317
Sales and Services	6,600
Other Revenues	2,083
Transfer/General Fund	1,351,000
TOTAL FUND REVENUES	4,558,000
Expenditures:	
Operations	4,464,857
Capital Outlay	93,143
TOTAL FUND EXPENDITURES	4,558,000

Public Health Fund

Revenues:	
State Funding	949,355
Direct Fees	151,900
Insurance Fees	29,200
Medicaid	504,700
Medicare	1,000
Medicaid Capitation Payments	12,800

Medicaid AUBP Payment	183,200
Transfer from General Fund	634,000
Appropriated Fund Balance	558,845
TOTAL FUND REVENUES	3,025,000

Expenditures:	
Administration / Operations	3,025,000
TOTAL FUND EXPENDITURES	3,025,000

Library Fund

Revenues:	
State Grant	82,982
Fines & Fees	2,000
Gifts & Reimbursements	
Donations	1,018
Transfer from General Fund	370,000
TOTAL FUND REVENUES	456,000

Expenditures:	
Administration / Operations	456,000
TOTAL FUND EXPENDITURES	456,000

Family Services/Crisis Intervention Fund

Revenues:	
NC Council for Women	51,857
Marriage License Fees	17,500
Governor's Crime Commission	52,477
Family Violence Prevention	47,500
Divorce Filing Fees	19,000
DHHS/FVPS-ARPA	149,666
CFDRR	15,000
Transfer from General Fund	20,000
TOTAL FUND REVENUES	373,000

Expenditures:	
Administration / Operations	373,000
TOTAL FUND EXPENDITURES	373,000

Tourism Development Authority

Revenues:	
Occupancy Tax	8,000
TOTAL FUND REVENUES	8,000

Expenditures:	
Tourism Development	8,000
TOTAL FUND EXPENDITURES	8,000

Section 8 Housing Authority Fund

Revenues:	
Housing Authority Allocation	1,085,000
Refunds and Fraud Recovery	2,000
Appropriated Fund Balance	5,000
TOTAL FUND REVENUES	1,092,000

Expenditures:	
Housing Authority Payments	900,000
Administration	168,149
Operations	23,851
TOTAL FUND EXPENDITURES	1,092,000

TOTAL - GENERAL FUND AND SUBFUNDS	36,186,000
LESS INTRAFUND TRANSFERS	(2,421,000)
TOTAL - GENERAL FUND	33,765,000

Section 7. **REVALUATION FUND REVENUES.** It is estimated that the following revenue will be available in the Revaluation Fund for the fiscal year beginning July 1, 2023 and ending June 30, 2024.

Transfer From General Fund	\$100,000
Appropriated Fund Balance	100,000
TOTAL	\$200,000

Section 8. **REVALUATION FUND EXPENDITURES.** The total amount is hereby appropriated in the Revaluation Fund for the fiscal year beginning July 1, 2023 and ending June 30, 2024.

Reserve for Future Revaluation	\$100,000
Transfer to General Fund	100,000
TOTAL	\$200,000

Section 9. **CAPITAL RESERVE FOR CASWELL SCHOOLS FUND REVENUES.** It is estimated that the following revenue will be available in the Capital Reserve for Caswell Schools Fund for the fiscal year beginning July 1, 2023 and ending June 30, 2024.

Transfer From General Fund	\$68,000
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Section 10. **CAPITAL RESERVE FOR CASWELL SCHOOLS FUND EXPENDITURES.** The total amount is hereby appropriated in the Capital Reserve for Caswell Schools Fund for the fiscal year beginning July 1, 2023 and ending June 30, 2024.

Reserve for Future School Capital	\$68,000
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Section 11: **ELECTED OFFICIALS COMPENSATION.**

- A. Funding is provided for a 4.5% compensation adjustment for the Register of Deeds and 13.5% for the Sheriff.
- B. The annual salary for the Board of Commissioners shall be \$8,500. The Board Chair's annual salary shall be \$10,500. All compensation changes shall take effect July 1, 2023.

Section 12. **AUTHORITY TO TRANSFER APPROPRIATION:** Appropriations in this budget ordinance are made at the department level. By statute, any amendments or modifications require Board approval only when amounts are transferred between department; however, the following conditions are adopted as Caswell County Transfer Authority:

- C. The Budget Officer may not transfer any amounts between funds without the approval of the Board of Commissioners.
- D. The Budget Officer may transfer appropriations between objects of expenditures within a department without limitation.

- E. The Budget Officer may transfer appropriations between departments up to \$25,000. All such transfers are to be reported to the Board of Commissioners monthly.

Section 13: **AUTHORITY TO EXECUTE CONTRACTS.** The County Manager, or their designee, is hereby authorized to execute contractual documents under the following conditions:

- A. They may execute contracts for construction or repair projects that do not require formal competitive bid procedures and do not exceed \$25,000.
- B. They may execute contracts for amounts less than \$25,000 for: (1) purchases of apparatus, supplies, and materials, or equipment which are within budgeted appropriations; (2) leases of personal property for a duration of one year or less and within departmental appropriations; (3) lease of personal property within budgeted appropriations for more than 12 months; and (4) service contracts within appropriations or contracts for 12 months or less.
- C. They may execute grant agreements to or from governmental units and other public, private, and non-profit organizations that are within budgeted appropriations, unless a grantor requires approval and execution by the Board of Commissioners.
- D. They may execute contracts, as the lessor or lessee of buildings, land, equipment, vehicles, heavy equipment and other property provided that such leases are of one-year duration or less and that funds therefore are within budgeted appropriations and less than \$50,000.
- E. They may, within budgeted appropriations, approve all change orders and amendments to contracts not previously approved by the Board of Commissioners.

Section 14: **AUTHORITY TO ADMINISTER PAY AND CLASSIFICATION PLAN.** The County Manager is the Personnel Officer for the County and has full authority to administer the pay and classification plan. The County Manager is authorized to set salaries of employees at the time of hiring and/or promotion if the amount does not exceed the budget appropriations within the department. The following changes in positions, as they impact the departmental budget amounts, require approval of the Board of Commissioners:

- A. Any increase in full-time, regular positions.
- B. Any transfer of positions between funds.

Section 15: **SELF-FUNDED INSURANCE PLAN:** The County will continue the approved self-funded insurance plan that became effective July 1, 2019. The plan is administered by the NCCHIP program and Blue Cross Blue Shield is the insurance carrier. Qualifying employees will continue to pay a health insurance premium of \$15 per month for the base plan.

Section 16: **ENCUMBRANCES AT YEAR END.** Operating funds encumbered by the County as of June 30, 2023 or otherwise designated, are hereby re-appropriated for this fiscal year.

Section 17: **FINANCIAL ACCOUNTING AND REPORTING.** The Finance Director is hereby directed to maintain within the Special Revenues Funds sufficient specific detailed accounting records and to report annually on the financial status of each Fund.

Section 18. Copies of this Budget Ordinance shall be furnished to the Budget Officer, the Finance Director and the Tax Assessor for direction in the carrying out of their duties.

Adopted this 19th day of June, 2023

John Dickerson, Chair
Caswell County Board of Commissioners

ATTEST:

Carla Smith
Clerk to the Board

**CASWELL COUNTY
SPECIAL REVENUE FUNDS ORDINANCE
FISCAL YEAR 2024**

BE IT ORDAINED by the Board of Commissioners of Caswell County, North Carolina that the following ordinance is hereby adopted for Special Revenue Funds that include Fire Tax District, Emergency Telephone System Fund, Department of Social Services (DSS) Representative Payee Fund, Fines and Forfeitures and Register of Deeds Fee Remittance Fund:

Section 1. **ESTIMATED REVENUES: FIRE TAX DISTRICT.** This Budget Ordinance hereby establishes the Fire District Fund in accordance with NCGS 159-26(b)(2) for the purpose of collecting and disbursing the collections of property taxes for the various Fire Districts located in Caswell County and distribution of motor vehicle tax and fees and a portion of county sales tax.

TAX LEVY: There is hereby levied a tax rate of .0369 cents per one hundred dollars of valuation (\$100) of property listed for taxes as of January 1, 2023 for both the Casville and County Fire Service Tax Districts below for the purposes of funding Fire Department operations. The estimated revenues for each Tax District are based on the tax rate, property value as of January 1, 2023 and Fiscal Year 2022 estimated collection rate.

OTHER REVENUES: The Fire Districts also receive Motor Vehicle Tax and Fee Revenues, a portion of the county sales tax distributed based on the ad valorem tax values and a transfer from the General Fund for Rescue Operations.

The estimated revenues for the fiscal year beginning July 1, 2023 and ending June 30, 2024 are:

Property Tax Revenues	\$ 536,220
Motor Vehicle Tax Revenues	62,800
Motor Vehicle Fee Revenues	315,480
Transfer from General Fund – Sales Tax	199,000
Transfer from General Fund for Rescue Operations	31,500
TOTAL	\$1,145,000

Section 2. **EXPENDITURES: FIRE TAX DISTRIBUTIONS.** The amount appropriated to each Fire District will equal the actual tax collections. The final budget appropriation for each district will be adjusted to equal the amounts collected regardless of the estimated revenue in Section 1. The estimated distribution to each fire department, by revenue source for the fiscal year beginning July 1, 2023 and ending June 30, 2024 are estimated and hereby appropriated to each Fire District.

	Property Tax	Motor Vehicle Tax	Motor Vehicle Fee	Sales Tax	Rescue Operations	Total
Anderson	56,088	6,515	31,548	20,246	3,000	117,397
Casville	45,984	4,189	31,548	16,790	3,000	101,511
Cherry Grove	67,533	6,512	31,548	20,246	3,000	128,839
Leasburg	28,032	6,512	31,548	20,246	3,000	89,338
Milton	27,168	6,512	31,548	20,246	3,000	88,474
Pelham	56,792	6,512	31,548	20,245	3,000	118,097
Prospect Hill	56,462	6,512	31,548	20,245	3,000	117,767
Providence	58,576	6,512	31,548	20,245	3,000	119,881
Semora	51,426	6,512	31,548	20,245	3,000	112,731
Yanceyville	88,159	6,512	31,548	20,246	3,000	149,465
Total	536,220	62,800	315,480	199,000	30,000	1,143,500

Travel Reimbursement / Mileage for Fire Marshall 1,500

TOTAL **\$1,145,000**

Section 3. **EMERGENCY TELEPHONE SYSTEM FUND REVENUES.** It is estimated that the following restricted revenues from a state distribution of 911 Fees will be available in the Emergency Telephone System Fund for the fiscal year beginning July 1, 2023 and ending June 30, 2024.

North Carolina 911 Fees	\$420,000
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Section 4. **EMERGENCY TELEPHONE SYSTEM FUND EXPENDITURES.** The total amount is hereby appropriated in the Emergency Telephone System Fund to build the E-911 database and system for the fiscal year beginning July 1, 2023 and ending June 30, 2024.

Enhanced 911	\$420,000
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Section 5. **REPRESENTATIVE PAYEE FUND REVENUES.** It is estimated that the following revenue will be available in the Representative Payee Fund for the fiscal year beginning July 1, 2023 and ending June 30, 2024.

Social Security Trust Revenues	\$125,000
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Section 6. **REPRESENTATIVE PAYEE FUND EXPENDITURES.** The total amount is hereby appropriated in the Representative Payee Fund for the fiscal year beginning July 1, 2023 and ending June 30, 2024.

Agency Expenditures	\$125,000
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Section 7. **FINES AND FORFEITURES REVENUES.** It is estimated that the following revenue will be available in the Fines and Forfeitures Fund for the fiscal year beginning July 1, 2023 and ending June 30, 2024.

Fines and Forfeitures	\$ 75,000
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Section 8. **FINES AND FORFEITURES EXPENDITURES.** The total amount is hereby appropriated in the Fines and Forfeitures Fund for the fiscal year beginning July 1, 2023 and ending June 30, 2024.

Payment to Public Schools	\$75,000
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Section 9. **REGISTER OF DEEDS REMITTANCE FUND REVENUES.** It is estimated that the following revenue will be available in the Register of Deeds Remittance Fund for the fiscal year beginning July 1, 2023 and ending June 30, 2024.

Register of Deeds Fees	\$25,000
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Section 10. **REGISTER OF DEEDS REMITTANCE FUND EXPENDITURES.** The total amount is hereby appropriated in the Register of Deeds Remittance Fund for the fiscal year beginning July 1, 2023 and ending June 30, 2024.

State Treasured – Deed of Trust Distribution	\$25,000
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Section 11: **FINANCIAL ACCOUNTING AND REPORTING.** The Finance Director is hereby directed to maintain within the Special Revenues Funds sufficient specific detailed accounting records and to report annually on the financial status of each Fund.

Section 12. Copies of this Budget Ordinance shall be furnished to the Budget Officer, the Finance Director and the Tax Assessor for direction in the carrying out of their duties.

Adopted this 19th day of June, 2023

John Dickerson, Chair
Caswell County Board of Commissioners

ATTEST:

Carla Smith
Clerk to the Board

**CASWELL COUNTY
ENTERPRISE FUND ORDINANCES
FISCAL YEAR 2024**

BE IT ORDAINED by the Board of Commissioners of Caswell County, North Carolina that the following ordinance is hereby adopted for Enterprise Funds that include Solid Waste Operating Fund and Caswell Division of Transportation Fund:

Section 1. **SOLID WASTE HOUSEHOLD FEE.** The Tax Collector of Caswell County is authorized, empowered and commanded to collect a Residential Household fee of \$113 per household for residential waste removal along with the annual real property tax bill and direct the revenues from the fee to the Solid Waste Operating Fund. The revenues are based on 9,700 households and a collection rate of 98.43%.

Section 2. **SOLID WASTE OPERATING FUND REVENUES.** It is estimated that the following revenue will be available in the Solid Waste Operating Fund for the fiscal year beginning July 1, 2023 and ending June 30, 2024.

Availability Fees	1,078,924
Tipping Fees	462,400
Disposal Fees	65,550
Recycling Appliances	7,000
Rental Roll-off	3,500
Interest on Investments	700
Miscellaneous Revenues	1,926
TOTAL	\$1,621,000

Section 3. **SOLID WASTE OPERATING FUND EXPENDITURES.** The total amount is hereby appropriated in the Solid Waste Operating Fund for the fiscal year beginning July 1, 2023 and ending June 30, 2024.

Operating Expenses	\$1,621,000
Total	\$1,621,000

Section 4. **CASWELL DIVISION OF TRANSPORTATION FUND REVENUES.** It is estimated that the following revenue will be available in the Caswell Division of Transportation Fund for the fiscal year beginning July 1, 2023 and ending June 30, 2024.

CDOT/ ROAP Grant	145,664
ROAP – CATS	145,664
ROAP – TTAP	18,000
TTAP E&D Grant	18,000
Work First	500
CATS / Admin Reimbursements	112,000
CATS / Medicaid Reimbursements	135,000
CATS – OE Enterprise	5,000
CATS – Other Transportation	500
Interest on Investments	200
Appropriated Fund Balance	9,472
TOTAL	\$590,000

Section 5. **CASWELL DIVISION OF TRANSPORTATION FUND EXPENDITURES.** The total amount is hereby appropriated in the Caswell Division of Transportation Fund for the fiscal year beginning July 1, 2023 and ending June 30, 2024.

Operating Expenses	\$ 416,586
Administrative Expenses	\$ 173,414
Total	\$ 590,000

Section 6: **ENCUMBRANCES AT YEAR END.** Operating funds encumbered by the County as of June 30, 2023 or otherwise designated, are hereby re-appropriated for this fiscal year.

Section 7: **FINANCIAL ACCOUNTING AND REPORTING.** The Finance Director is hereby directed to maintain within the Solid Waste Operating Fund and the Caswell Division of Transportation Fund sufficient specific detailed accounting records and to report annually on the financial status of these funds.

Section 8. Copies of this Budget Ordinance shall be furnished to the Budget Officer, the Finance Director and the Tax Assessor for direction in the carrying out of their duties.

Adopted this 19th day of June, 2023

John Dickerson, Chair
Caswell County Board of Commissioners

ATTEST:

Carla Smith
Clerk to the Board

**CASWELL COUNTY
CUSTODIAL FUNDS ORDINANCE
FISCAL YEAR 2024**

BE IT ORDAINED by the Board of Commissioners of Caswell County, North Carolina that the following ordinance is hereby adopted for Custodial Funds, which include Municipal Tax Fund, Inmate Trust Fund and Special Separation Allowance:

Section 1. **MUNICIPAL PROPERTY TAX COLLECTIONS ESTIMATED REVENUES.** The Tax Collector collects all taxes levied by municipalities located within Caswell County. The estimated revenues for the municipalities for the fiscal year beginning July 1, 2023 and ending June 30, 2024 by municipality is:

Property Tax Revenues - Milton	45,000
Property Tax Revenues - Yanceyville	340,000
TOTAL	\$ 385,000

Section 2. **MUNICIPAL PROPERTY TAX DISTRIBUTIONS.** The amount appropriated to the municipality will equal the actual tax collections. The final budget appropriation for each district will be adjusted to equal the amounts collected regardless of the estimated revenues in Section 1.

Milton	45,000
Yanceyville	340,000
TOTAL	\$ 385,000

Section 3. **JAIL INMATE TRUST FUND REVENUES.** It is estimated that the following revenue will be available in the Jail Inmate Pay Fund for the fiscal year beginning July 1, 2023 and ending June 30, 2024.

Jail Inmate Pay Trust Revenues	\$25,000
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Section 4. **JAIL INMATE TRUST FUND EXPENDITURES.** The total amount is hereby appropriated in the Jail Inmate Pay Fund for the fiscal year beginning July 1, 2023 and ending June 30, 2024.

Inmate Refunds	\$25,000
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Section 5. **SPECIAL SEPRATION ALLOWANCE FUND REVENUES.** It is estimated that the following revenue will be available in the Special Separation Allowance Fund for the fiscal year beginning July 1, 2023 and ending June 30, 2024.

Transfer from General Fund	\$160,000
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Section 6. **SPECIAL SEPRATION ALLOWANCE FUND EXPENDITURES.** The total amount is hereby appropriated in the Special Separation Allowance Fund for the fiscal year beginning July 1, 2023 and ending June 30, 2024.

Payments to Retired Law Enforcement Officers	\$160,000
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Section 7: **FINANCIAL ACCOUNTING AND REPORTING.** The Finance Director is hereby directed to maintain within the CUSTODIAL FUNDS sufficient specific detailed accounting records and to report annually on the financial status of each Fund.

Section 8. Copies of this Budget Ordinance shall be furnished to the Budget Officer, the Finance Director and the Tax Assessor for direction in carrying out their duties.

Adopted this 19th day of June, 2023

John Dickerson, Chair
Caswell County Board of Commissioners

ATTEST:

Carla Smith
Clerk to the Board