



**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
Total General Fund Revenues	Total <u><u>\$23,230,982</u></u>

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>
<u>Environmental Protection</u>	
Soil & Water Conservation	122,196
Subtotal - Environmental Protection	<u>\$122,196</u>
<u>Human Services</u>	
Animal Control	105,356
Senior Services	495,257
DPS/Community Based Alternatives	
ROAP/Transportation Grant	
Subtotal - Human Services	<u>\$600,613</u>
<u>Cultural & Recreational Services</u>	
Parks & Recreation	271,676
Farmer Lake	75,962
Arts Council	2,500
Subtotal - Cultural & Recreational Services	<u>350,138</u>
<u>Regional Agencies</u>	
Cardinal Innovations Healthcare	90,447
Subtotal - Regional Agencies	<u>\$90,447</u>
<u>Special Appropriations</u>	
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>
<u>Public Education</u>	
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>
<u>Reserve for Bond Payments</u>	
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>

Total General Fund Expenditures	Total	<u>\$23,230,982</u>
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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
Total	<u>\$58,600</u>

Expenditures

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

Register of Deeds Automation Enhancement & Preservation Fund

Revenues

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

Expenditures

Automation Enhancement Expenses 0
Automation Enhancement Reserve 7,812

Total \$7,812

Department of Social Services Fund

Revenues

State & Federal Funding 2,980,776
Transfer/General Fund 1,488,177

Total \$4,468,953

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

Total \$4,468,953

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

Total \$2,984,684

Expenditures

Administration 2,114,394
Operations 763,211
Capital Outlay 107,079

Total \$2,984,684

Library Fund

Revenues

State Grant 83,382
Fines & Fees 5,500
Gifts & Reimbursements 1,500
Donations 200
Transfer/General Fund 303,224

Total \$393,806

Expenditures

Library / State 110,993
Library / Local 282,813

Total \$393,806

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
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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	1,061,842
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
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Total \$117,658

Expenditures

Separation Trust Expense

117,658
Total \$117,658

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

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%.

FUND	RATE	YIELD
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