

FY 2025-2026 Budget Ordinance

Be it ordained by the Board of Commissioners of the County of Caswell, North Carolina, that:

Section 1: General Fund Consolidated Subfunds.

The County's General Fund is comprised of seven subfunds: General Fund, Register of Deeds Automation Fund, Public Health Department, Department of Social Services, Library, Special Separation Allowance, and Revaluation Fund. The estimated revenue 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 2 and 3. The subfunds are detailed in Sections 4 and 5.

Section 2: General Fund Revenues.

The following budget with anticipated revenues is hereby adopted in accordance with G.S. 159 by the County of Caswell for the fiscal year beginning July 1, 2025 and ending June 30, 2026:

General Fund Revenues	
Ad Valorem Taxes	15,253,643
Sales Taxes	7,647,929
Other Taxes	8,000
Intergovernmental Restricted	509,193
Intergovernmental Unrestricted	122,000
Permits and Fees	958,804
Sales and Services	2,371,347
Investment Earnings	300,000
Other General Revenue	23,300
Appropriated Fund Balance	3,263,370
TOTAL GENERAL FUND REVENUES	30,457,586

Section 3: General Fund Expenditures.

The following expenditures are hereby appropriated in the General Fund for the fiscal year beginning July 1, 2025 and ending June 30, 2026 as follows:

General Government:	
Governing Body	73,205
Administration	642,193
Finance	682,059
Tax Department	646,549
Court Facilities	67,650
Elections	218,184
Register of Deeds	231,848
Central Services	1,399,256
Information Technology	700,503
Maintenance/County Buildings	1,140,869
Health Building	22,148

Welcome Center	61,300
Fleet Management	3,800
Public Safety:	
Sheriff's Office/Detention/SROs	7,132,408
Emergency Management	105,052
911 Communications	1,241,712
Inspections	323,628
Coroner/Medical Examiner	15,000
Emergency Medical Services	2,979,094
Economic & Physical Development:	
Economic Dev. Administration	163,824
Econ Dev-CoSquare	42,284

Planning Department	179,089
Cooperative Extension Service	529,539
Environmental Protection:	
Caswell Soil & Water District	112,571
Human Services:	
Animal Control Dept	367,416
Mental Health	97,197
DPS/Juvenile Crime Prevention	135,443
Senior Services	611,038
Senior Health Insurance Info.	9,200
Special Appropriations-Hum Svc	179,824
Education:	
CCS-Current Expenses	3,078,092

CCS-Capital Outlay	400,000
Piedmont Community College	1,026,769
Culture & Recreation:	
Parks & Recreation	352,391
Farmer Lake	113,231
Debt Service:	
Debt Service/Detention	661,416
Debt Service/Public Schools	644,648
Debt Service/Installments	257,130
Debt Service/Vehicle Lease	666,400
Interfund Transfers:	
Transfers to Other Funds	3,143,626
TOTAL GF EXPENDITURES	30,457,586

Section 4: General Fund Subfunds Revenue.

The following budget with anticipated revenues is hereby adopted in accordance with G.S. 159 by the County of Caswell for the fiscal year beginning July 1, 2025 and ending June 30, 2026:

Register of Deeds Automation Enhancement & Preservation Subfund Revenues:

Automation Reserve	8,000
TOTAL FUND REVENUES	8,000

Department of Social Services Subfund Revenues:

State & Federal Funding	55,668
Permits and Fees	3,270,487
Miscellaneous	200
Transfers In/General Fund	1,097,084
Appropriated Fund Balance	154,653
TOTAL FUND REVENUES	4,578,092

Public Health Subfund Revenues:

State Funding	354,914
Permits and Fees	931,787
Sales and Services	742,640
Transfers In/General Fund	763,670
Appropriated Fund Balance	336,412
TOTAL FUND REVENUES	3,129,423

Library Subfund Revenues:

Contributions	8,500
Permits and Fees	101,327

Sales and Services	5,800
Transfers In/General Fund	404,504
TOTAL FUND REVENUES	520,131

Revaluation Subfund Revenues:

Transfers In/General Fund	70,000
TOTAL FUND REVENUES	70,000

Special Separation Allowance Trust Subfund Revenues:

Transfers In/General Fund	126,000
TOTAL FUND REVENUES	126,000

Section 5: General Fund Subfunds Expenditures:

The following expenditures are hereby appropriated in the General Fund Subfunds for the fiscal year beginning July 1, 2025 and ending June 30, 2026 as follows:

Register of Deeds Automation & Enhancement Subfund	8,000
Department of Social Services Subfund	4,578,092
Public Health Subfund	3,129,423
Library Subfund	520,131
Revaluation Subfund	70,000
Special Separation Allowance Trust Subfund	126,000
TOTAL—GENERAL FUND AND SUBFUNDS	38,889,232
LESS INTRAFUND TRANSFERS	2,461,258
TOTAL GENERAL FUND EXPENDITURES	36,427,974

Section 6: Tax Levy Rate.

For Caswell County, there is hereby levied a tax at the rate of 62.7 cents (\$0.627) per one hundred dollars (\$100.00) valuation of property listed for taxes as of January 1, 2025. This rate is based on an estimated total valuation of real, personal, and public service property of \$2,161,354,092 and a collection rate of 99.04% and an estimated valuation of motor vehicles of \$274,341,961 and a collection rate of 100%.

Section 7: Fire Districts Revenue.

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, motor vehicle taxes, and a portion of the sales tax for each fire district located in Caswell County.

Tax Levy: There is hereby levied a tax rate of three and three-tenths cents (.033) per one hundred dollars (\$100) of valuation of property listed for taxes as of January 1, 2025 for both the Casville and County Fire Service Tax districts for the purpose of funding fire department operations. The estimated revenues for each Tax District are based on this tax rate, property values as of January 1, 2025 and the collection percentages stated in Section 6.

Other revenues: The Fire Districts also receive motor vehicle taxes, a portion of the county sales tax

distributed based on ad valorem tax levies, and a transfer from the General Fund for rescue operations.

The following budget with anticipated revenues is hereby adopted in accordance with G.S. 159 by the County of Caswell for the fiscal year beginning July 1, 2025 and ending June 30, 2026:

Property Taxes	1,082,340
General Fund Transfer	228,219
TOTAL FIRE DISTRICT REVENUES	1,310,559

Section 8: Fire Districts Expenditures.

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 7. The following estimated distributions are hereby appropriated:

Anderson	137,786
Casville	106,259
Cherry Grove	152,585
Leasburg	100,367
Milton	99,069
Pelham	140,619
Prospect Hill	131,949
Providence	139,376
Semora	127,873
Yanceyville	174,676
TOTAL FIRE DISTRICT EXPENDITURES	1,310,559

In addition, \$1,500 is hereby appropriated for Fire Marshal travel. This amount will be paid proportionately by each fire district from the amounts stated above.

Section 9: Enterprise Funds Revenues.

Caswell Area Transit System (CATS) Revenues: The following budget with anticipated revenues is hereby adopted in accordance with G.S. 159 by the County of Caswell for the fiscal year beginning July 1, 2025 and ending June 30, 2026:

Intergovernmental Restricted	870,033
Investment Earnings	200
Permits and Fees	38,200
Restricted Grants	25,000
Sale of Assets	13,000
Appropriated Fund Balance	301,207
TOTAL CATS REVENUES	1,247,640

Solid Waste Fees. In accordance with the Solid Waste Ordinance, the Caswell County Tax Collector is authorized, empowered, and commanded to collect an Availability Fee of \$55 for every household and business in Caswell County. Further, the Tax Collector is authorized, empowered, and commanded to collect a

Disposal Fee of \$75 for every household and business in Caswell County that does not furnish proof of town-provided or private solid waste collection services by January 1, 2026 in accordance with published procedures.

Solid Waste Fund Revenues: The following budget with anticipated revenues is hereby adopted in accordance with G.S. 159 by the County of Caswell for the fiscal year beginning July 1, 2025 and ending June 30, 2026:

Miscellaneous	500
Other Taxes	1,498,690
Permits and Fees	464,770
TOTAL SOLID WASTE FUND REVENUES	1,963,960

Section 10: Enterprise Funds Expenditures.

The following expenditures are hereby appropriated in Enterprise Funds for the fiscal year beginning July 1, 2025 and ending June 30, 2026:

Caswell Area Transit System (CATS) Fund Expenditures:

Administration/Operations	1,247,640
TOTAL CATS FUND EXPENDITURES	1,247,640

Solid Waste Fund Expenditures:

Solid Waste Operating Fund	1,892,060
Solid Waste Disposal Fund	21,400
Solid Waste Scrap Tire Fund	43,000
Solid Waste White Goods Fund	7,500
TOTAL SOLID WASTE FUND EXPENDITURES	1,963,960

Section 11: Other Funds Revenues.

The following budget with anticipated revenues is hereby adopted in accordance with G.S. 159 by the County of Caswell for the fiscal year beginning July 1, 2025 and ending June 30, 2026. Note, SRF stands for Special Revenue Fund.

American Rescue Plan Act (ARPA) SRF	
Intergovernmental Restricted	0
Appropriated Fund Balance	20,000
ARPA SRF TOTAL	20,000

Community Paramedic SRF	
Contributions	90,493
COMMUNITY PARAMEDIC SRF TOTAL	90,493

DSS Agency Fund	
Intergovernmental Restricted	300,000
DSS AGENCY FUND TOTAL	300,000

Emergency Telephone Services SRF	
Intergovernmental Restricted	89,274
Appropriated Fund Balance	40,000
EMERGENCY TELEPHONE SERVICES SRF TOTAL	129,274

Extension Service SRF	
Contributions	400
Intergovernmental Restricted	19,000
EXTENSION SERVICE SRF TOTAL	19,400

Family Services SRF	
Transfer from General Fund	36,004
Intergovernmental Restricted	173,297
FAMILY SERVICES SRF TOTAL	209,301

Inmate Liability Trust Fund	
Miscellaneous	200,000
INMATE LIABILITY TRUST FUND TOTAL	200,000

NC Vehicle Tax System (NCVTS) Distribution Agency Fund	
Property Taxes	25,000
Investment Earnings	0
NCVTS AGENCY FUND TOTAL	25,000

The amount appropriated to the Occupancy Tax SRF will equal the actual tax collections. The final budget appropriation will be adjusted to equal the amounts collected, regardless of the estimated revenue in Section 10. The following estimated distributions are hereby appropriated:

Occupancy Tax SRF	
Other Taxes	90,000
OCCUPANCY TAX SRF TOTAL	90,000

Opioid Settlement SRF	
Appropriated Fund Balance	241,682
OPIOID SETTLEMENT SRF TOTAL	241,682

Public School Fines & Forfeitures Agency Fund	
Permits and Fees	150,000
PUB SCHOOL FINES & FORFEITURES AGENCY FUND TOTAL	150,000

Register of Deeds (ROD) Excise Tax Conveyance Agency Fund	
Permits and Fees	75,000
ROD EXCISE TAX CONVEYANCE AGENCY FUND TOTAL	75,000

ROD Marriage License Agency Fund	
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Intergovernmental Restricted	3,700
ROD MARRIAGE LICENSE AGENCY FUND TOTAL	3,700

ROD Pension Agency Fund	
Intergovernmental-Restricted	2,000
ROD PENSION AGENCY FUND TOTAL	2,000

ROD State Treasurer Agency Fund	
Intergovernmental Restricted	13,000
ROD STATE TREASURER AGENCY FUND TOTAL	13,000

School Capital Reserve Fund	
Transfer from the General Fund	418,145
Appropriated Fund Balance	469,855
TOTAL SCHOOL CAPITAL RESERVE	888,000

Section 8 Housing Authority SRF	
Intergovernmental Restricted	1,130,273
Appropriated Fund Balance	8,066
SECTION 8 HOUSING AUTHORITY SRF TOTAL	1,138,339

Social Services SRF	
Intergovernmental Restricted	11,000
SOCIAL SERVICES SRF TOTAL	11,000

Tax Collection & Distribution Agency Fund	
Property Taxes	430,000
TAX COLLECTION AND DISTRIBUTION AGENCY FUND TOTAL	430,000

Section 12: Other Fund Expenditures:

The following expenditures are hereby appropriated for other funds for the fiscal year beginning July 1, 2025 and ending June 30, 2026. Note, SRF stands for Special Revenue Fund:

Other Funds	Expenditures
ARPA SRF	20,000
Community Paramedic SRF	90,493
DSS Agency Fund	300,000
Emergency Telephone Services SRF	129,274
Extension Service SRF	19,400
Family Services SRF	209,301
Inmate Liability Trust Fund	200,000
NC Vehicle Tax System (NCVTS) Distribution Agency Fund	25,000
Occupancy Tax SRF	90,000
Opioid Settlement SRF	241,682
Public School Fines & Forfeitures Agency Fund	150,000

Other Funds	Expenditures
ROD Excise Tax Conveyance Tax Agency Fund	75,000
ROD Marriage License Agency Fund	3,700
ROD Pension Agency Fund	2,000
ROD State Treasurer Agency Fund	13,000
School Capital Reserve	888,000
Section 8 Housing Authority SRF	1,138,339
Social Services SRF	11,000
Tax Collection and Distribution Agency Fund	430,000

Section 13: Compensation.

- A. Funding is provided for a 1.5% salary increase for the Sheriff, Register of Deeds, and County Manager.
- B. The annual salary for the Board of Commissioners shall be \$8,500. The Board Chair's annual salary shall be \$10,500.
- C. Funding is provided for a 1.5% increase for all other regular county employees.
- D. All compensation changes shall take effect July 1, 2025.

Section 14: Authority of the Budget Officer.

In accordance with N.C. General Statutes 159.9 and the Caswell County Fiscal Policy, adopted February 17, 2025, the County Manager serves as the Budget Officer. The Budget Officer is hereby authorized to:

- A. Transfer funds within a department without limitation.
- B. Transfer amounts of up to \$5,000 between departments of the same fund with a memorandum report on such transfers at the next regular meeting of the Board of Commissioners.
- C. Transfer amounts of up to \$25,000 from contingency to any department with a memorandum report of such transfers at the next regular meeting of the Board of Commissioners. Greater amounts can be made available upon the agreement of the Board of Commissioners.
- D. Employ temporary help from time to time to meet circumstances.
- E. Execute contracts if funds for the contract have been approved as part of the annual budget and the contract does not exceed the funds appropriated, the contract's term does not exceed three years, all applicable state laws and county policies regarding purchasing are followed, and the contract does not exceed \$25,000.
- F. Approve all change orders and amendments to contracts not previously approved by the Board of Commissioners, as long as they are within budgeted appropriations.
- G. Execute on behalf of the Board of Commissioners any other contract, change order, purchase order or other instrument incurring any obligation which is specifically approved by the Board of Commissioners.
- H. Authorize payment in an amount not to exceed \$5,000 in settlement of any liability claims against the County or against any of its officers or employees.
- I. If a grant does not require any county match, either cash or in-kind, and the funder does not expect the county to continue to fund a position or a program after the grant, then the proposal can be reviewed and approved by the County Manager. However, the County Manager may choose to present a grant proposal to the Board for approval, if he/she feels

that it is appropriate. This does not waive the requirement for a budget amendment to accept the revenue.

- J. If the grant requires a county match, either cash or in-kind, or the funder expects the county to continue to fund a position or program after the grant is complete, then the grant application must be submitted to the Board of Commissioners for approval. For grants that require Board of Commissioner approval, but approval cannot be obtained before the grant deadline, the County Manager can authorize the application with prior notice to the Chair and Vice Chair and report to the Board of Commissioners at their next meeting. If the Board of Commissioners does not approve the grant proposal, the funder will be notified that the county chooses to withdraw the application.

Section 15: Authority of the Personnel Officer.

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 departments' budgeted appropriations. If the changes exceed departments' budgeted appropriations, the Board must approve the increase. In addition, the Board must approve any increase in full-time, regular positions or transfer of positions between funds.

Section 16: 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 NCHIP program. Qualifying employees will continue to pay a health insurance premium of \$25 per month for the base plan.

Section 17: Encumbrances at Year End.

Funds encumbered by the county as of June 30, 2025, or otherwise designated, are hereby re-appropriated for the FY 2025-2026 Fiscal Year.

Section 18: Financial Accounting and Reporting.

The Finance Officer is hereby directed to maintain within all funds sufficient and detailed accounting records and to report annually on the financial status of each fund.

Section 9: Copies of Budget to Be Furnished.

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

Adopted the 16th day of June, 2025.

ATTEST:

Tim Yarbrough, Chair
Caswell County Board of Commissioners

Scott Whitaker, Clerk to the Board
Caswell County