



CASWELL COUNTY LOCAL GOVERNMENT
BUDGET ORDINANCE
FISCAL YEAR 2020-2021

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, 2020 and ending June 30, 2020, 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	12,363,358
Other Taxes	12,500
Intergovernmental / Restricted	1,656,295
Intergovernmental / Unrestricted	3,422,709
Permits and Fees	666,718
Sales and Services	1,634,566
Other General Revenue	49,500
Transfers from Other Funds	671,500
Appropriated Fund Balance	1,793,113
Total General Fund Revenues	22,270,259

Total \$22,270,259

EXPENDITURES:

General Government

Governing Body	70,930
Administration	369,178
Finance	317,239
Tax Department	563,868
Elections	229,247
Register of Deeds	236,411
Information Technology	273,645
Maintenance	702,505
Public Buildings	61,660
Fleet Management	2,000
Non-Departmental	805,696
Subtotal - General Government	<u>\$3,632,379</u>

Public Safety

Sheriff Department	2,730,672
Detention Center	1,690,613
School Resource Officer Program	175,660
911 Telecommunications	698,670
Building Inspections	219,790
Coroner/Medical Examiner	21,500
Emergency Management	82,844
Emergency Medical Services	1,859,532
Subtotal - Public Safety	<u>\$7,479,281</u>

Economic & Physical Development

Economic Development	292,343
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Planning Department	73,495
Cooperative Extension Services	402,037
Subtotal - Economic & Physical Development	<u>\$767,875</u>
<u>Environmental Protection</u>	
Soil & Water Conservation	119,256
Subtotal - Environmental Protection	<u>\$119,256</u>
<u>Human Services</u>	
Animal Control	101,794
Senior Services	488,340
DPS/Community Based Alternatives	126,422
ROAP/Transportation Grant	156,664
Subtotal - Human Services	<u>\$873,220</u>
<u>Cultural & Recreational Services</u>	
Parks & Recreation	261,091
Farmer Lake	90,342
Arts Council	2,500
Subtotal - Cultural & Recreational Services	<u>353,933</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	76,966
Animal Protection Society (APS)	130,000
Local Food Council	1,000
Caswell Historical Foundation	2,500
Caswell Horticulture Club	4,000
Subtotal - Special Appropriations	<u>\$227,466</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	333,014
Capital Outlay	217,000
Subtotal - Community College	<u>\$550,014</u>
<u>Reserve for Bond Payments</u>	
Article 40 & 42 Restricted	724,395
Subtotal - Reserve for Bond Payments	<u>\$724,395</u>

<u>Debt Services / School Bond & Private Placement</u>	
School Bonds/Principal & Interest	206,500
Detention Center/Principal & Interest	792,359
Subtotal - School Bond & Private Placement	<u>\$998,859</u>
<u>Debt Services / Installments</u>	
2016 Courthouse HVAC Project	111,685
2018 PEMC/Library Construction Project	99,524
2020 Co-Square PEMC Loan	10,000
Subtotal - Installments	<u>\$221,209</u>
<u>Debt Services / Vehicle Lease Program</u>	
Vehicle Lease/Sheriff	71,216
Vehicle Lease/County	33,490
Subtotal - Vehicle Lease Program	<u>\$104,706</u>
<u>Transfers to Other Funds</u>	
Revaluation Fund	30,000
Public Library Fund	274,734
Family Services/Crisis Intervention Fund	13,000
Court Facility Fund	28,100
Fire Rescue Operations	31,500
Local Law Enforcement/Special Separation	93,372
Department of Social Services Fund	1,390,146
Public Health Fund	1,146,367
Subtotal - Contributions	<u>\$3,007,219</u>
Total General Fund Expenditures	Total
	<u><u>\$22,270,259</u></u>

SECTION II.

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

Court Facilities Fund

Revenues

Court Facilities Fees	29,700
Transfer from General Fund	28,100
Total	<u><u>\$57,800</u></u>

Expenditures

Court Facilities Expenses	57,800
Total	<u><u>\$57,800</u></u>

Register of Deeds Automation Enhancement & Preservation Fund

Revenues

Automation/Preservation Reserve	8,095
Interest on Investments	0
Total	<u><u>\$8,095</u></u>

Expenditures

Automation Enhancement Expenses	0
Automation Enhancement Reserve	8,095
Total	<u><u>\$8,095</u></u>

Department of Social Services Fund

Revenues

State & Federal Funding	2,948,271
Transfer/General Fund	1,390,146
Total	<u><u>\$4,338,417</u></u>

Expenditures

Administration	3,137,459
Purchased Services	165,692
Work First	22,000
Aid for Dependent Children	424,548
General Assistance	256,407
Medical Assistance	50,208
Aid to Blind	2,641
Transportation Assistance	13,000
Energy Assistance	266,462
Capital Outlay	0
Total	<u><u>\$4,338,417</u></u>

Public Health Fund

Revenues

State Funding	630,412
Direct Fees	97,204
Insurance Fees	64,800
Medicaid	585,724
Medicare	369,544
Medicare-HMO	20,000
Appropriated Fund Balance	27,870
Transfer/General Fund	1,146,367
Total	<u><u>\$2,941,921</u></u>

Expenditures

Administration	2,165,926
Operations	741,995
Capital Outlay	34,000
Total	<u><u>\$2,941,921</u></u>

Library Fund

Revenues

State Grant	87,352
Fines & Fees	5,500
Gifts & Reimbursements	2,200
Donations	750
Transfer/General Fund	274,734
Total	<u><u>\$370,536</u></u>

Expenditures

Library / State	87,351
Library / Local	283,185
Total	<u><u>\$370,536</u></u>

Family Services/Crisis Intervention Fund

Revenues

NC Council for Women	46,405
Marriage License Fees	20,000
Governor's Crime Commission	76,283
Family Violence Prevention	25,000
Divorce Filing Fees	20,000
The Caswell Fund	750
Fundraisers & Donations	1,000
Transfer/General Fund	13,000

Total \$202,438

Expenditures

Administration	140,515
Operations	61,923

Total \$202,438

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	1,037,180
Refunds and Fraud Recovery	1,000
HUD Portability Fund	0
Appropriated Fund Balance	17,656

Total \$1,055,836

Expenditures

Housing Authority Payments	893,000
Administration	142,398
Operations	20,438

Total \$1,055,836

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	43,422
Special Fire Service District Tax Collections	470,894
Fire Tax Collections	391,130
Contribution from General Fund/Rescue Operations	30,000
Contribution from General Fund/Fire Marshal	1,500

Total \$942,946

Expenditures

Casville VFD Operating Expense	49,422
Fire Tax Distributions (NCVTS)	391,130
Rescue Operations	31,500
Special Fire Service District Tax Distributions	470,894
Total	\$942,946

Revaluation Fund

Revenues

Interest on Investment	300
Contribution from General Fund	30,000
Appropriated Fund Balance	0
Total	\$30,300

Expenditures

Revaluation Expense	0
Revaluation Reserve	30,300
Total	\$30,300

Emergency Telephone System Fund

Revenues

State Distributions	244,936
Interest on Investments	0
Appropriated Fund Balance	226,064
Total	471,000

Expenditures

Administration	0
Operations	231,000
Capital Outlay	240,000
Total	\$471,000

SECTION IV.

The following amounts are hereby appropriated in the Capital Funds.

School Capital Reserve Fund

Revenues

Sales Tax Distributions / Restricted	727,395
Total	\$727,395

Expenditures

Transfers to General Fund/GO Bond Debt	206,500
Transfer to General Fund/School Capital Outlay	465,000
Reserve	55,895
Total	\$727,395

SECTION V.

The following amounts are hereby appropriated in the Enterprise Funds.

Solid Waste Management Fund

Revenues

Availability Fees	573,677
Tipping Fees	156,000
Recycling	4,000
Property Rental Fee	3,500
Interest and Investments	700
Restricted Disposal Taxes	62,000
Sale of Fixed Assets	13,547
Other Disposal Fees	20,000
Appropriated Fund Balance	186,200

Total \$1,019,624

Expenditures

Administration	137,414
Operation Expenses	729,770
Capital Outlay	8,000
Scrap Tire Disposal	112,849
White Goods Disposal	13,241
Other Disposals	18,350

Total \$1,019,624

Caswell Division of Transportation Fund

Revenues

State / Administration Reimbursements	104,879
State / Capital Reimbursements	54,315
Work First Program	1,000
ROAP Grant & RGP Riders Fare	158,664
Departmental & Agency Transportation	10,000
Medicaid Transportation	130,000
Other Agency Transportation	500
Interest on Investments	200
Sale of Fixed Assets	6,000
Appropriated Fund Balance	82,958

Total \$548,516

Expenditures

Administration	163,082
Operation Expenses	385,434
Capital Outlay	0

Total \$548,516

SECTION VI.

The following amounts are hereby appropriated in the Agency Funds.

Special Separation Trust Fund

Revenues

Contribution from General Fund	93,372
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Total \$93,372

Expenditures

Separation Trust Expense	93,372
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Total \$93,372

Total General Fund	\$ 22,270,259
Total Other Funds	\$ 11,248,056
Total Enterprise Funds	\$ 1,568,140
Total Budget	\$ 35,086,455

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, 2020, 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 \$1,554,661,270 and an estimated collection rate of 98.57% . This collection rate is based on the collection rate stated in the June 30, 2019 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, 2020. This rate of tax is based on an estimated total valuation of property for the purpose of taxation of \$96,912,664 for **Casville Special Fire Tax District** and an estimated collection rate of 98.57%. The collection rate is based on the collection rate stated in the June 30, 2019 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, 2020. This rate of tax is based on an estimated total valuation of property for the purpose of taxation of \$1,195,233,945 for the **County Fire Service District** and an estimated collection rate of 98.57%. The collection rate is based on the collection rate stated in the June 30, 2019 audited financial statements.

D. Household solid waste availability fees for the **Solid Waste Management Fund** are hereby levied at \$60 per household based on an estimated household of 9,700 and a collection rate of 98.57%.

FUND	RATE	YIELD
Ad Valorem Tax Collections	\$0.7350	\$11,263,358
Casville Special Fire Tax District	\$0.0369	\$39,267
Fire Service District	\$0.0369	\$470,894
Solid Waste Management Fund	\$60.00	\$573,677

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.

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 29th day of June 2020.


 Rick McVey, Chair
 Caswell County Board of Commissioners



ATTEST: 
 Paula P. Seamster,
 Clerk to the Board of County Commissioners