



**CALDWELL COUNTY, NORTH CAROLINA  
BUDGET ORDINANCE  
FISCAL YEAR 2023-2024**

**2023-2024 BUDGET ORDINANCE**

Be it resolved by the Board of Commissioners of Caldwell County, North Carolina

**Section 1:** The following amounts are hereby appropriated for the operation of Caldwell County Government and its activities for the fiscal year beginning July 1, 2023 and ending June 30, 2024, according to the following summary and schedules:

	<b>2023-2024</b>
<b>Summary</b>	<b>Adopted Budget</b>
General Fund	96,607,106
E911 Fund	202,024
Deed of Trust Fund	650,000
Sales Tax Reinvestment	2,350,000
Opioid Fund	560,709
DSS Trust Fund	250,000
Fines and Forfeitures Fund	350,000
Water Fund	4,431,143
Schools Sales Tax Capital Fund	6,200,000
Fire District Funds	6,603,000
Rescue Readiness Fund	2,000
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<b>Total</b>	<b><u>\$ 118,205,982</u></b>

**Section 2:** The following amounts are hereby appropriated in the General Fund for the operation of the county government and its activities for the fiscal year beginning July 1, 2023 and ending June 30, 2024

<b>GENERAL FUND EXPENDITURES</b>	<b>APPROPRIATIONS</b>
PUBLIC SAFETY	26,441,328
HUMAN SERVICES	23,812,329
EDUCATION	18,893,317
GENERAL GOVERNMENT	12,835,603
ECONOMIC AND PHYSICAL DEVELOPMENT	9,374,803
CULTURAL AND RECREATIONAL	1,653,752
DEBT SERVICE	3,595,974
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<b>TOTAL GENERAL FUND</b>	<b><u>\$ 96,607,106</u></b>

**Section 3:** It is estimated that the following revenues will be available in the General Fund for the fiscal year beginning July 1, 2023 and ending June 30, 2024:

<u>Property Tax</u>	
Ad Valorem Tax - .63 per \$100 valuation	\$ 47,360,250
Less Discount	(700,000)
Penalties and Interest	500,000
Prior Year's Taxes	1,325,000
<b>Net Ad Valorem and Reimbursement</b>	<b><u>\$ 48,485,250</u></b>
 <u>Other Revenue</u>	
Local Option Sales Tax	\$ 10,605,000
Vehicle Taxes Collected by the state	5,130,000
Other General Revenues	4,379,872
Fund Balance Appropriation	4,380,432
Transfers In from other Funds	670,000
Departmental Revenues	22,944,144
<b>Total Other Revenues</b>	<b><u>\$ 48,109,448</u></b>

**Total Revenue**

**\$ 96,594,698**  
12,408.00

**Section 4:** There is hereby levied a tax at the rate of **63** cents per one hundred dollars (\$100) valuation of property as listed for taxes as of January 1, 2023 for the purpose of raising the revenues listed as "Ad Valorem Tax" in the General Fund in Section 3 of this Ordinance.

The rate is based on the **total valuation** of property tax for the purpose of taxation of **\$7,750,000,000** and an estimated collection rate of 97% for property.

The discount rate for July 1, 2023 through June 30, 2024 will be 2% in July and 1% in August.

**Section 5:** The following amounts are hereby appropriated in the E911 Fund for the fiscal year beginning July 1, 2023 and ending June 30, 2024:

E911 Fund Expenditures \$ 202,024

**Section 6:** It is estimated that the following revenues will be available in the E911 fund for the fiscal year beginning July 1, 2023 and ending June 30, 2024

E911 Revenues \$ 202,024

**Section 7:** The following amounts are hereby appropriated in the Sales Tax Reinvestment Fund for the fiscal year beginning July 1, 2023 .and ending June 30, 2024:

Economic Development \$ 2,000,000  
Interfund Transfer Out \$ 350,000

**Section 8:** It is estimated that the following revenues will be available in the Sales Tax Reinvestment Fund for the fiscal year beginning July 1, 2023 and ending June 30, 2024

Intergovernmental Revenues \$ 600,000  
Fund Balance Appropriated \$ 1,750,000

**Section 9:** The following amounts are hereby appropriated in the Water Fund for the fiscal year beginning July 1, 2023 and ending June 30, 2024:

Expenses \$ 4,431,143

**Section 10:** It is estimated that the following revenues will be available in the Water Fund for the fiscal year beginning July 1, 2023 and ending June 30, 2024:

Revenues \$ 3,672,500  
Fund Balance Appropriation \$ 758,643

**Section 11:** The following amounts are hereby appropriated in the Deed of Trust Fund for the fiscal year beginning July 1, 2023 and ending June 30, 2024:

Expenses \$ 650,000

**Section 12:** It is estimated that the following revenues will be available in the Deed of Trust Fund for the fiscal year beginning July 1, 2023 and ending June 30, 2024:

Revenues \$ 650,000

**Section 13:** The following amounts are hereby appropriated in the DSS Trust Fund for the fiscal year beginning July 1, 2023 and ending June 30, 2024:

Expenses \$ 250,000

**Section 14:** It is estimated that the following revenues will be available in the DSS Trust Fund for the fiscal year beginning July 1, 2023 and ending June 30, 2024:

Revenues \$ 250,000

**Section 15:** The following amounts are hereby appropriated in the Fines and Forfeitures Fund for the fiscal year beginning July 1, 2023 and ending June 30, 2024:

Expenses \$ 350,000

**Section 16:** It is estimated that the following revenues will be available in the Fines and Forfeitures Fund for the fiscal year beginning July 1, 2023 and ending June 30, 2024:

Revenues \$ 350,000

**Section 17:** It is estimated that the following revenues will be available in the Rescue Readiness Fund for the fiscal year beginning July 1, 2023 and ending June 30, 2024

Prior Year's tax collections \$ 2,000

**Section 18:** The following amounts are hereby appropriated in the Opioid Fund for the fiscal year beginning July 1, 2023 and ending June 30, 2024

Expenses \$ 560,709

**Section 19:** It is estimated that the following revenues will be available in the Opioid Fund for the fiscal year beginning July 1, 2023 and ending June 30, 2024

Revenues \$ 560,709

**Section 20:** It is estimated that the following revenues will be available in the Volunteer Fire Department Funds for the fiscal year beginning July 1, 2023 and ending June 30, 2024:

<u>Department</u>	<u>Fire Tax Rate *</u>	<u>Rescue Tax</u>		<u>Amount</u>
		<u>Rate *</u>		
Gamewell	10.00	3.00		705,000
North Catawba	13.80	4.00		1,245,000
Patterson	11.70	1.25		365,000
Valmead	10.00	2.00		233,000
Little River	9.30	4.00		390,000
Sawmills	11.50	2.85		685,000
Grace Chapel	9.00	-		765,000
Collettsville	13.00	0.85		420,000
Yadkin Valley	7.00	5.00		147,000
Kings Creek	7.50	0.85		267,000
Bethlehem	4.30	1.00		19,000
Hudson	14.00	1.00		926,000
Blowing Rock	5.00	5.75		266,000
Granite Falls	14.15	0.85		170,000
Totals			\$	<u>6,603,000</u>

\* Tax Rate shown in cents per one hundred dollars (\$100) of tax value

**Section 22:** The County Manager is hereby authorized to implement the following programs:

- a. The County Manager shall continue to have the annual discretion to implement individual salary and pay plan adjustments that reflect the current job market rate as well as internal equity so long as such actions are consistent with an overall pay plan



Lunch	\$	15
Dinner	\$	26

All county employees who travel for county business shall be subject to the per diem. Department Heads will have the option of paying employees the per diem rate or making them turn in receipts for meals. If they turn in receipts the meal must not exceed the amount of the per diem. This remains in effect regardless of how the meal is paid for (i.e. county credit card). There may be certain instances when it is appropriate to exceed the per diem rate but this requires prior approval by the County Manager and or Chief Financial Officer.

**Section 23:** The County's capitalization threshold shall be continued at \$5,000. The threshold for tracking of "non capital" equipment shall be set at \$1,500.

**Section 24:** All purchasing should be coordinated through the purchasing agent in the finance department. The threshold for a purchase requiring a purchase order to be issued shall be established at \$1,000

**Section 25:** The County shall continue to account for the sales tax receipts designated for the school system in a capital project fund. Sales Tax revenues that are required by state law to be used for public school capital shall be deposited into this fund. Debt Service on borrowings for school construction shall be paid from this fund. Each month an amount equal to the sales tax revenues actually received that month less one twelfth of the annual debt service shall be paid to the school system. The budget for this fund shall be as follows:

Revenues		
Sales Tax	\$	5,500,000
Interfund Transfer in from Capital Project Fund (524)		700,000
Total	<u>\$</u>	<u>6,200,000</u>
Expenditures		
Debt Service Payments	\$	2,635,000
Capital Funds paid to School System		3,565,000
Total	<u>\$</u>	<u>6,200,000</u>

**Section 26:** Copies of this Budget Ordinance shall be furnished to the Clerk of the Board of Commissioners and to the County Manager and Chief Financial Officer to be kept on file by them for their direction in the disbursement of funds.

Adopted this 12th day of June 2023.

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Randy Church, Chairman  
Caldwell County Board of Commissioners

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Abby Rich  
Clerk to the Board