



Caldwell County
North Carolina
Board of Commissioners Meeting

June 12, 2023 at 6:00 PM
City-County Chambers 905
West Avenue NW, Lenoir

MINUTES

Attendance

Randy T. Church, Chairman
Mike LaBrose, Vice Chairman
Donnie Potter, Commissioner
Robbie Wilkie, Commissioner
Donald Duncan, County Manager
Abigail Rich, County Clerk

Absent:

Jeff Branch, Commissioner
David Lackey, County Attorney

Call to Order

Chairman Church called the June 12th, 2023 Board of Commissioners meeting to order at 6:00 PM.

Public Comment Period

There were no individuals signed up for public comment.

Invocation

Senior Pastor Kim Moss with St. Paul AME Church provided the invocation for those in attendance.

Pledge of Allegiance

Commissioner Donnie Potter led the Pledge of Allegiance for those in attendance.

Agenda Amendments from the Board, Manager & Public

The County Manager informed the Board of one amendment to the agenda. The initial item, Item #27, was removed and all of the following items moved up one item number.

Vice Chairman LaBrose made the motion to accept the agenda. The motion carried unanimously.

Agenda Items

1. Charters of Freedom

David Streater and Ron Lewis with Foundation Forward came to the podium to present a gift to Caldwell County. The gift to the County was a framed, authenticated, and documented version of the Civil Rights Amendments. Mr. Lewis provided that these amendments were highlighted because they are the

amendments that make all Americans equal. They asked that this framed work be displayed in a prominent area for citizens to view.

Commissioner Potter requested for this to be displayed in an area where students in the local school system can come and view it.

The Board thanked the Foundation Forward members for coming and for the gift to the County.

2. 2022 Community Health Assessment/Reaccreditation

County Health Director Anna Martin came to the podium to present the 2022 Community Health Assessment (CHA). Ms. Martin thanked the health assessment staff for putting the assessment together. Ms. Martin told the Board that the last Health Assessment was done in 2017. There was supposed to be an assessment in 2020, but it was delayed due to the COVID-19 Pandemic. Ms. Martin explained to the Board that the CHA is a process by which community members gain an understanding of the community's health concerns and health care systems by identifying, collecting, analyzing, and disseminating information on community assets, strengths, resources, and needs. Caldwell County Health Department requires the CHA to be completed every 3 years by an agreement with the North Carolina Division of Public Health. Ms.

Martin said that the CHA was also used to help determine the top 3 priorities for the Health Department.

To choose the top 3 priorities, the Health Department created an opinion survey and worked with several community partners to distribute the surveys to citizens. The Health Department also researched secondary data from several sources. There were four focus groups that were also created to collect qualitative data. Those group demographics were adult, low income, teen, and senior.

The results from the various forms of data collection were analyzed to choose the top 3 priorities. Ms. Martin told the Board that those priorities are transportation, substance abuse, and mental health. Ms. Martin also noted that substance abuse and mental health were in the two previous CHAs as well. Ms. Martin stated that she is pleased with the direction the County is going regarding substance abuse and mental health with the new services that are being offered. The next step for the Health Department is to establish action plans.

Vice Chairman LaBrose thanked Ms. Martin for everything the Health Department does each day.

Commissioner Potter stated that there is a lot of work that goes into the data collection, but the compassion that the Health Department has for the community is sometimes overlooked. Commissioner Potter asked for EMS Director Jonathan Cook to come to the podium as well. Commissioner Potter then stated that he encountered a homeless man a couple weeks prior and the RESTART team met with him, but at the time, he was not ready to seek help for addiction. Last week, the man reached out and said that he wanted help and needed help. With the RESTART team all out of town at a training session, Ms. Martin and Mr. Cook stepped up to help the man get into a facility for treatment. Commissioner Potter thanked them for stepping up and assisting.

Ms. Martin then took the time to publicly announce that the Health Department had been reaccredited for 2023-2027. She said that the staff has worked very hard to accomplish this title and it is well deserved.

The Board thanked Ms. Martin and the Health Department for their work.

3. & 4. 2023-2024 Fiscal Year Budget (Presentation and Public Hearing)

The Chairman stated that there has been a large amount of work put into the budget by the County Manager and County employees. The County Manager requested that the public hearing be opened. With this request, the Chairman declared the public hearing open. The County Manager went through the budget presentation, noting all of the highlights of this budget. These highlights include the property tax rate remaining at \$0.63, the tax base growth of \$170,000,000, a reorganization of DSS and Public Health, requested tax increases by various fire departments, a new Water Department career path, new County positions and reclassifications, and the implementation of another round of merit pay. The County Manager continued the presentation by showing a breakdown of the general fund. The proposed budget includes \$26,441,328 for Public Safety, \$23,812,329 for Human Services, \$18,893,317 for Education, \$12,835,603 for General Government, \$9,374,803 for Economic/Physical Development, and \$5,249,726 for Other. The total proposed budget amounts to \$96,607,106. The presentation continued with the County Manager providing the key areas where the funds would be spent in each department.

Vice Chairman LaBrose told the County Manager thank you for a great presentation and that they are thankful for the good shape that the County is in. Commissioner Potter wanted to echo the Vice Chairman's comments, thanking the staff for their work. Commissioner Potter stated that this was the best budget presentation that he has seen since being in his position. Commissioner Wilkie also echoed those remarks and added that he believed the County Manager provided a great overview of the services offered and where the money is spent on these services.

There were some fire departments in attendance that were requesting an increase in the fire taxes for their districts. Gamewell Fire Chief Micheal Brewer came to the podium to present information regarding their requested increase. Chief Brewer stated that the department is seeing a decline in volunteers. The requested increase will help to fund employees and the pricing changes for equipment as a result of inflation. Chief Brewer told the Board that Gamewell Fire has not requested an increase since 2017. Commissioner Potter asked Chief Brewer what the current staffing is at Gamewell Fire. Chief Brewer responded that there would be 2 full-time employees for 24 hours a day. The Vice Chairman made remarks about the amount of training and hours that go into becoming certified to be a volunteer. The Vice Chairman continued by saying that the equipment needed to provide services is not cheap and it's important for our fire departments to be well staffed and equipped with what they need. The Vice Chairman then thanked all of those individuals who work in the fire service. Chairman Church said that they appreciated all of the departments and thanked those coming to present tonight. The Chairman also stated that each of the volunteer departments has a Board of Directors that is elected within the fire district and they are very valuable.

Commissioner Potter provided thanks to Gamewell Fire for coming and for their service to the County.

Town of Granite Falls Town Manager Jerry Church came to the podium to present on behalf of Granite Falls Fire Department. Mr. Church told the Board that Granite Falls has two fire districts that are about 5 square miles each and he was asking for an increase for the South Caldwell Fire District. Mr. Church also said that by the end of the 23-24 Fiscal Year, Granite Falls will have 15 full-time firefighters and 8 or fewer volunteers. Most of the increased costs for Granite Falls have been for labor and benefits. The Board provided thanks to Mr. Church.

Chief Ashley Starnes with Bethlehem Fire Department came to the podium. Bethlehem Fire Department is requesting an increase to have the Caldwell County rate match the rate they have set in Alexander County. Other reasons for the increase are to fund the staffing of the department and to maintain the apparatuses in the department. The Board thanked Chief Starnes for coming to present.

Chief Kevin Richards with Little River Fire Department came to the podium. Chief Richards provided the

Board with a detailed report of the financial breakdown of the department. He also stated that Little River Fire Department has not requested an increase since 2018. Chief Richards told the Board that the department is currently financially stable. He also told the Board that they have previously received grant funding that will no longer be offered. The increase will assist the department with making upgrades to maintain safety. One of these upgrades will be replacing the tires on the department apparatuses. Another upgrade will be made to the department's SCBA system. Vice Chairman LaBrose thanked Chief Richards for the detailed report. The Vice Chairman said it was very enlightening for him to understand the costs and noted that Little River Fire Department was able to better its insurance rating, helping homeowners with their insurance costs. The Vice Chairman asked if the number of volunteers had dropped and Chief Richards said that they are holding steady with volunteers. Chairman Church said that many individuals work a professional job and also work as volunteers at local fire departments. The Chairman and Commissioner Potter both thanked Chief Richards for the detailed report and for all they do for the County.

Chief Dennis Hopkins with North Catawba Fire Rescue came to the podium to present information about the requested increase. Chief Hopkins broke down the cost of the equipment the department uses. This included previous costs compared to projected costs. Chief Hopkins said that North Catawba Fire Rescue maintains a minimum of 4 firefighters for 24 hours a day and they have four shifts. There are 13 full-time employees, 15 part-time employees and 25 volunteers. 66% of their current budget goes to salary and benefits. Chief Hopkins said the department is also planning on adding a second station in the future. The Vice Chairman provided that these presentations are helpful to the citizens, as they can see where the fire tax money goes. Commissioner Potter echoed those thoughts and said he appreciates the forward thinking and they all do a great job. Commissioner Potter then asked if there was anything specific the department would do with this increase. Chief Hopkins said that the increase will be used for paid staff because they are no longer eligible to receive funds from grants that were previously offered. Commissioner Wilkie said that now the fire departments do so much more than just fight fire. There is a large response for medical calls and other emergency situations in the County. The Board all thanked Chief Hopkins.

Greg Wilson, the Chairman of the Board for Sawmills Fire and Rescue came to the podium. Mr. Wilson said that the volunteers are invaluable to Sawmills Fire and Rescue. The increase will assist with paying personnel for the department.

Commissioner Potter said that living in the Sawmills Fire District, he is proud of what the fire department is doing. Commissioner Potter continued by saying that the County can't do without its fire departments.

Chairman Church asked if anyone else would like to speak to the budget. With no one else wishing to speak, Chairman Church declared the public hearing closed.

5. 2023-2024 Fiscal Year Budget Ordinance

The County Manager read his budget message to the Board.

Chairman Church asked what the pleasure of the Board was in adopting the 2023-2024 Fiscal Year Budget Ordinance.

Commissioner Wilkie made the motion to adopt the 2023-2024 budget as presented by the County Manager.

Commissioner Potter thanked the employees for all of their work in preparing the budget.

Commissioner Wilkie also thanked the County Manager, County employees, and fire departments in attendance.

The motion carried unanimously.

6. 2023-2024 Fiscal Year Schedule of Fees

The County Manager told the Board that the County adopts a schedule of fees for its departments each year and the Board can amend them as necessary.

Commissioner Potter made the motion to approve the resolution for the 2023-2024 schedule of fees as presented by the County Manager.

The motion carried unanimously.

7. Tax Certification

County Tax Administrator Josh Angle came to the podium to review the Resolution for Tax Certification. Mr. Angle told the Board that per NC General Statute, the Board of Commissioners of a County can, by resolution, require the Register of Deeds to not accept any deed transfer or real property for registration unless the County Tax Administrator has certified that no delinquent Ad Valorem County taxes, Ad Valorem Municipal taxes, or other taxes with which the Tax Collector is charged, are a lien on the property as described in the deed. Mr. Angle continued by saying that the County Commissioners may describe the form the certification must take in its resolution. Chairman Church asked who would be in charge of enforcing the m resolution. Mr. Angle replied that he would be enforcing the resolution. Commissioner Potter said that this helps to close the loophole for transferring land with delinquent taxes. Commissioner Potter also thanked the Register of Deeds, Wayne Rash, for being open-minded and willing to work with the Board on this matter. He continued by saying that Caldwell County is one of the few counties in the State that currently does not do this and it will make it fair and equitable for everyone in the County. Chairman Church stated that he does not have an issue with this resolution until it becomes an issue, such as delaying the closing of properties due to taxes not having been paid. The Chairman continued by saying that the Register of Deeds is concerned that if someone wants to come in and make a transfer of property, and there are taxes owed, he would not be able to move forward with the closing and filing of paperwork for the property. Chairman Church once again stated that he does not have a problem with this resolution until it becomes a problem.

Commissioner Potter asked how many counties were currently not using Tax Certification. The County Manager said that there were very few and by using a Tax Certification method, the buyer and mortgage company are protected.

Commissioner Potter made the motion to approve the Resolution on Tax Certification as described by the Tax Administrator.

The motion carried unanimously.

Consent

County Manager Donald Duncan outlined all of the items on the Consent Agenda.

8. Budget Revision- Adjustment of Collected Tax Amounts for Fire Departments

A revision to the amount of \$342,000 was made due to higher than anticipated collection amounts for the fire departments. This will prevent going over budget while paying the fire departments each month.

9. Budget Revision- Various Departmental Adjustments for FY 2022-2023

The first revision increases the flow through funds in the Occupancy Tax budget by \$50,000. The next revision increases the line item for the payment of property taxes collected on aircraft at the Airport Authority by \$10,000. The next revision increases the line item for loan fees as the LGC fees for a loan issued in the prior fiscal year did not show up until this fiscal year. This revision amount is \$1,250. The line item for interest expense was increased by \$2,000 due to a clerical error. The last revision increased the contractual line item in the amount of \$15,000 for Cooperative Extension employees. All employees in this department switched to being state employees, and had to be paid a

higher amount. This revision is a reflection of that amount.

10. Budget Revision- Additional Funds for Audit Fees

The budget for audit fees was increased by \$21,000. The County Manager said that the County received a large number of grants, and as a result, more auditing had to take place.

11. Budget Revision- Approval to Submit Grant Proposal BJY23 FY23 Community Courts Initiative

Approval of the submission of this grant application was requested. If granted, these funds would assist with establishing a community court in the County.

12. Budget Revision- Adjustment for School Sales Taxes Collection Amount

The budget revision increased the flow through of sales tax to the school system by \$150,000 and covers the amount of \$71,881.00 due to delay in receiving tax credit associated with the QSCB loans.

13. Budget Revision- Veterans Services

A clerical error was made when calculating the salary budget for the Veteran's Services department for fiscal year 2022-2023. This will cause a shortfall of \$5,000. This revision uses state aid revenue and fund balance to prevent the shortfall.

14. Item for Decision- Mental Health and Wellness Grant- Sheriff's Office

Approval of the submission of this grant application was requested.

15. Item for Decision- 23 VOWA Stop Grant- Sheriff's Office

Approval of the submission of this grant application was requested.

16. Item for Decision- 23 Edward Byrne Memorial JAG Grant- Sheriff's Office

Approval of the submission of this grant application was requested.

17. Budget Revision- Extension for Grant 2020 COPS Hiring Program- Sheriff's Office

This is an extension of a grant that has already been awarded to the County.

18. Item for Decision- Approval of Contractual Services for Appraisal of Non-Residential Property

This will allow for an appraisal of non-residential property in the County.

19. Item for Decision- Use of Donated Funds- Animal Care Enforcement

Animal Care is requesting to use \$1,500 in donated funds for an event being held on June 24, 2023.

20. Budget Revision- Use of Donated Funds- DSS

DSS is requesting to spend an additional \$10,000 in donated funds that they have received.

21. Item for Decision- Approval of JCPC Annual Plan for FY 23-24

JCPC is requesting approval of its annual plan for fiscal year 2023-2024.

22. Item for Decision- Approval of Home Health and Community Block Care Grant for FY 23-24

The Western Piedmont Council of Governments is requesting the approval of the Home Health and Community Block Care Grant for fiscal year 2023-2024.

23. Item for Decision- Reappointment of Felicia Wood and Jennifer Robson to Regional Aging Advisory Committee

The Regional Aging Advisory Committee is requesting the reappointment of Felcia Wood and Jennifer Robson.

24. Item for Decision- Reappointment of Chris Barlowe to CCC&TI Board of Directors

The CCC&TI Board of Directors are requesting the reappointment of Chris Barlowe.

25. Item for Decision- Reappointment of Sam Patterson, Chad Gragg, and Carroll Tuttle to Planning Board

Sam Patterson, Chad Gragg, and Carroll Tuttle are requesting reappointment to the Planning Board and Board of Adjustment.

26. Item for Decision- Appointment of Ed Evans as a Plat Review Officer for Lenoir

The City of Lenoir is requesting that Ed Evans be appointed as a Plat Review Officer for the City.

27. Item for Decision- Reappointment of Chapel Davis to DSS Board

Chapel Davis is requesting reappointment to the Board of Social Services.

28. Item for Decision- Reappointment of Scott Reid and Mike Norris as ETJ Members of the Town of Granite Falls Planning and Board of Adjustment

The Town of Granite Falls is requesting the reappointment of Mike Norris and Scott Reid as ETJ members of the Town of Granite Falls Planning and Board of Adjustment.

29. Item for Decision- Fireworks Application for the Village of Cedar Rock

The Village of Cedar Rock is requesting to have a fireworks show on July 2, 2023.

30. Item for Decision- Approval of Minutes from May 8th, Board of Commissioners Meeting

Request for approval of minutes for the May 8th Board of Commissioners Meeting.

31. Item for Decision- Approval of Minutes from May 11th, 2023 Board of Commissioners Meeting

Request for approval of minutes for the May 11th Board of Commissioners Meeting.

Vice Chairman LaBrose made the motion to accept the consent agenda as presented. The motion carried unanimously.

Adjourn

Prior to adjourning, Commissioner Potter wanted to encourage interactions with veterans. Commissioner Potter asked that individuals take a veteran fishing or hunting as an interaction.

With there being no more business to attend to, Commissioner Potter made the motion to adjourn at 8:12 PM.

The motion carried unanimously.



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:

Summary	2023-2024 Adopted Budget
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	<u>2,000</u>
Total	<u>\$ 118,205,982</u>

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

GENERAL FUND EXPENDITURES	APPROPRIATIONS
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	<u>3,595,974</u>
TOTAL GENERAL FUND	<u>\$ 96,607,106</u>

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	<u>1,325,000</u>
Net Ad Valorem and Reimbursement	<u>\$ 48,485,250</u>
 <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
Total Other Revenues	<u>\$ 48,109,448</u>

Total Revenue	\$ 96,594,698
	<u>12,408.00</u>

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
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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
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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
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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
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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
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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
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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:

Department	Fire Tax Rate *	Rescue Tax		Amount
		Rate *		
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			\$	6,603,000

* 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

that ensures adequate recruitment and retention of employees.
In the event the County Manager needs to make a pay adjustment that is not consistent with the overall pay plan such adjustments shall not be made final until the board of commissioners are informed. The County Manager shall have the authority to implelement the merit pay plan as presented to the board during the budget presentation. The County Manager and or Chief Financial Officer shall have the authority to move funds from the merit pay pool line item to the appropriate department line items in order to fund merit pay increases.

- b. Travel reimbursement will be set at **IRS rate** for the period effective July 1, 2023 and ending June 30, 2024.
- c. The County Manager may adjust rates for services provided by departments when such adjustments will comply with formal Medicare and or Medicaid reimbursements rates for counties. Such adjustments must be formally presented to the Commissioners by way of memorandum.
- d. The County Manager shall be permitted to transfer existing funds within departments. The authority shall be granted based on the conditions stated below:
 - ◆ The transfer shall not result in the creation or funding of additional staff positions without prior approval by the Board of Commissioners.
 - ◆ The transfer shall not obligate additional local, state or federal funds not previously approved by the Board of Commissioners in budget amendment form.
 - ◆ The transfer shall not result in the initiation of a new program or policy not previously approved by the Board of Commissioners.
 - ◆ Capital Asset purchases must be approved by the Board of Commissioners.
 - ◆ Non Capitalized asset purchases may be administratively approved under the restraints identified in this section
 - ◆ The County Manager may transfer contingency funds for use in any area of the general fund up to the total amount budgeted for contingency but this authority is limited by the constraints listed above. The Board of Commissioners must be notified at the next regular board meeting and it shall be recorded in the minutes.
- e. The County Manager, or designee, is hereby authorized to execute contractual documents under the following conditions:
 - ◆ He may execute contracts for construction, repair projects or design services requiring the estimated expenditure of less than \$50,000.
 - ◆ He may execute contracts 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 budgeted appropriations, and (3) services which are within budgeted appropriations
 - ◆ He may execute grant agreements to or from public and non-profit organizations, which are within budgeted appropriations, unless a grantor requires execution by the Board of Commissioners.
 - ◆ He may execute contracts, as the lessor or lessee of real property, which are of one-year duration or less, if finds therefore are within budgeted appropriations.
- f. Department Heads shall have authority to adjust line items in their departments subject to approval by the County Manager and or the Chief Financial Officer
- g. The county's per diem rate for travel shall be as follows:

In State Travel:

Breakfast \$

13

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>6,200,000</u>
Expenditures		
Debt Service Payments	\$	2,635,000
Capital Funds paid to School System		3,565,000
Total	\$	<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.


 Randy Church, Chairman
 Caldwell County Board of Commissioners


 Abby Rich
 Clerk to the Board

RESOLUTION

05-2023



**ADOPTION OF FEE SCHEDULE
FOR THE 2023/2024 FISCAL YEAR
BY THE CALDWELL COUNTY BOARD OF COMMISSIONERS**

WHEREAS, the Caldwell County Board of Commissioners understand the necessity to review Caldwell County's schedule of fees and modify these fees based on the cost of labor, materials, and other factors that may contribute to the fluctuation of fees; and

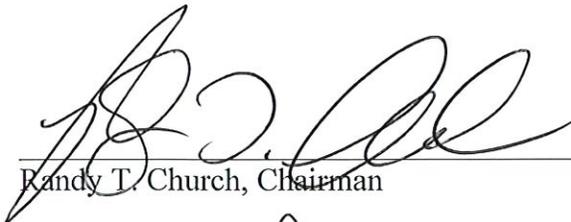
WHEREAS, this fee schedule was drafted using input and recommendations from various departmental personnel; and

WHEREAS, the fee schedule presented for the 2023/2024 Fiscal Year shall become effective as of July 1, 2023; and

WHEREAS, these fees may be amended by resolution at any time if such a need were to occur over the 2023/2024 Fiscal Year; and

NOW THEREFORE BE IT RESOLVED THAT the Caldwell County Board of Commissioners adopts this schedule of fees for the 2023/2024 Fiscal Year to be effective as of July 1, 2023.

Adopted this 12 day of June 2023



Randy T. Church, Chairman



Abigail Rich, County Clerk

RESOLUTION



06-2023

REQUIRING THE REGISTER OF DEEDS OF CALDWELL COUNTY NOT TO ACCEPT DEEDS TRANSFERRING REAL PROPERTY FOR REGISTRATION WHERE PROPERTY IS SUBJECT TO DELINQUENT TAXES

WHEREAS, N.C.G.S. 161-31 authorizes the Board of Commissioners of certain counties, including Caldwell County to adopt a resolution requiring the Register of Deeds of that county not to accept any deed transferring real property for registration unless (1) the Tax Collector for that county has certified that no delinquent ad valorem taxes, or other taxes which the collector is charged with collecting, are a lien on the property described in the deed, or (2) the deed contains a statement from a licensed North Carolina Attorney confirming that such delinquent taxes, if any, shall be paid by the closing attorney to the county tax collector upon disbursement of closing proceeds; and

WHEREAS, it is in the best interest of the citizens of Caldwell County that delinquent taxes are collected on real property prior to the transfer of such real property.

NOW THEREFORE BE IT RESOLVED THAT, pursuant to N.C.G.S. 161-31, the Register of Deeds of Caldwell County shall not accept any deed transferring real property for registration unless the Caldwell County Tax Collector has certified that no delinquent ad valorem county taxes, or other taxes with which the collector is charged are a lien on the property described in the deed.

BE IT FURTHER RESOLVED, that the Register of Deeds of Caldwell County shall accept without certification from the county tax collector a deed submitted for registration under the supervision of a licensed North Carolina Attorney and containing the following statement on the deed: "This instrument prepared by: _____, a licensed North Carolina attorney. Delinquent taxes, if any, to be paid by the closing attorney to the county tax collector upon disbursement of closing proceeds."

BE IT FURTHER RESOLVED, that the Tax Collector is authorized to develop such forms, stamps, policies, and other administrative mechanisms as are necessary and otherwise consistent with law to carry out the intent of this Resolution; and

BE IT FURTHER RESOLVED, that this Resolution shall apply to all deeds submitted for registration after June 30, 2023.

Adopted this 12 day of June 2023.

Randy T. Church, Chairman

Abigail Rich, County Clerk