



CALDWELL COUNTY, NORTH CAROLINA
BUDGET ORDINANCE
FISCAL YEAR 2020-2021

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Caldwell County North Carolina
Wayne L. Rash, Register of Deeds

2020-2021 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, 2020 and ending June 30, 2021, according to the following summary and schedules:

Summary	2020-2021 Adopted Budget
General Fund	84,573,708
E911 Fund	320,652
Sales Tax Reinvestment	2,600,000
Water Fund	4,129,057
Schools Sales Tax Capital Fund	4,450,000
Fire District Funds	4,551,287
Rescue Readiness Fund	<u>26,220</u>
Total	<u>\$ 100,650,924</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, 2020 and ending June 30, 2021

GENERAL FUND EXPENDITURES	APPROPRIATIONS
<u>EDUCATION</u>	
PUBLIC SCHOOLS	14,860,000
COMMUNITY COLLEGE	3,553,619
<u>HUMAN SERVICES</u>	
SOCIAL SERVICES	14,616,875
HEALTH DEPARTMENT	5,704,755
<u>PUBLIC SAFETY</u>	
SHERIFF'S DEPARTMENT	11,289,826
EMS, FIRE MARSHALL & EMERGENCY MANAGEMENT AND EMERGENCY COMMUNICATIONS	8,952,069
<u>ECONOMIC AND PHYSICAL DEVELOPMENT</u>	
BUILDING INSPECTIONS	423,845.00
PLANNING	195,721.00
COOPERATIVE EXTENSION	225,974.00
CONSERVATION DISTRICT	138,719.00
ECONOMIC DEVELOPMENT	9,188,330.00
<u>LIBRARY</u>	1,361,637
<u>GENERAL GOVERNMENT</u>	
ADMINISTRATION	722,437.00
PUBLIC INFORMATION	191,983.00
FINANCE	533,904.00
TAX	1,627,151
BOARD OF ELECTIONS	452,868
REGISTER OF DEEDS	525,432
INFORMATION TECHNOLOGY	1,209,090
BUILDING & GROUNDS MAINTENANCE	2,126,054
HUMAN RESOURCES	1,979,471
VETERAN'S SERVICES	132,898
WILSON CREEK VISITOR CENTER	49,466

OTHER GOVERNMENTAL FUNCTIONS

DEBT SERVICE	3,463,104.00
SPECIAL APPROPRIATIONS	<u>1,048,480.00</u>

TOTAL GENERAL FUND	<u>\$ 84,573,708</u>
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Section 3: It is estimated that the following revenues will be available in the General Fund for the fiscal year beginning July 1, 2020 and ending June 30, 2021:

<u>Property Tax</u>	
Ad Valorem Tax - .63 per \$100 valuation	\$ 41,446,125
Less Discount	(500,000)
Penalties and Interest	600,000
Prior Year's Taxes	<u>1,325,000</u>
Net Ad Valorem and Reimbursement	<u>\$ 42,871,125</u>

<u>Other Revenue</u>	
Local Option Sales Tax	\$ 6,655,000
Vehicle Taxes Collected by the state	4,000,000
Other General Revenues	2,339,000
Fund Balance Appropriation	8,722,556
Transfers In from other Funds	670,000
Departmental Revenues	19,316,027

Total Other Revenues	<u>\$ 41,702,583</u>
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Total Revenue	<u>\$ 84,573,708</u>
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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, 2020 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 **\$6,925,000,000** and an estimated collection rate of 95% for property.

The discount rate for July 1, 2020 through June 30, 2021 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, 2020 and ending June 30, 2021:

E911 Fund Expenditures	\$ 320,652
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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, 2020 and ending June 30, 2021

E911 Revenues	\$ 320,652
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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, 2020 and ending June 30, 2021:

Economic Development	\$ 2,250,000
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, 2020 and ending June 30, 2021

Intergovernmental Revenues	\$ 600,000
Fund Balance Appropriated	\$ 2,000,000

Section 9: The following amounts are hereby appropriated in the Water Fund for the fiscal

year beginning July 1, 2020 and ending June 30, 2021:

Expenses \$ 4,129,057

Section 10: It is estimated that the following revenues will be available in the Water Fund for the fiscal year beginning July 1, 2020 and ending June 30, 2021:

Revenues \$ 3,674,000
Fund Balance Appropriated \$ 455,057

Section 11: The following amounts are hereby appropriated in the Rescue Readiness Fund for the fiscal year beginning July 1, 2020 and ending June 30, 2021

Expenses \$ 26,220

Section 12: It is estimated that the following revenues will be available in the Rescue Readiness Fund for the fiscal year beginning July 1, 2020 and ending June 30, 2021

Prior Year's tax collections \$ 26,200

Section 13: It is estimated that the following revenues will be available in the Volunteer Fire Department Funds for the fiscal year beginning July 1, 2020 and ending June 30, 2021:

<u>Department</u>	<u>Fire Tax Rate *</u>	<u>Rescue Tax Rate *</u>	<u>Current Year Taxes</u>	<u>Prior Year Taxes & Misc.</u>	<u>Total</u>
Gamewell	8.00	1.00	382,415	18,625	401,040
North Catawba	11.80	4.00	891,489	14,675	906,164
Patterson	9.85	1.25	228,156	12,615	240,771
Valmead	10.00	2.00	172,222	7,115	179,337
Little River	9.30	1.00	236,950	10,125	247,075
Sawmills	11.50	0.85	469,283	12,625	481,908
Grace Chapel	7.00	-	462,137	9,325	471,462
Collettsville	13.00	0.85	290,290	13,615	303,905
Yadkin Valley	7.00	5.00	104,218	5,100	109,318
Kings Creek	7.00	0.85	186,007	5,315	191,322
Bethlehem	3.10	0.85	8,957	290	9,247
Hudson	14.00	1.00	694,174	17,650	711,824
Blowing Rock	5.00	5.75	193,187	3,025	196,212
Granite Falls	12.80	0.85	97,052	4,650	101,702
Totals			\$ 4,416,537	\$ 134,750	\$ 4,551,287

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

Section 14: 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. Such actions shall not be finalized until each Commissioner is notified of the planned action. Should any Commissioners have concerns or wish to have the entire Board take action to consider the matter, the item will be placed on a Commission meeting agenda for purpose of decision making.
- b. Travel reimbursement will be set at **IRS rate** for the period effective July 1, 2020 and ending June 30, 2021.
- 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 Finance Director.

g. The county's per diem rate for travel shall be as follows:

In State Travel:		
Breakfast	\$	8.00
Lunch	\$	12.00
Dinner	\$	18.00
Out of State Travel		
Breakfast	\$	9.00
Lunch	\$	13.00
Dinner	\$	22.00

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 Finance Officer.

Section 15: 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.

The County Manager has the authority to implement the capital outlay program as approved by the Board of County Commissioners within the Fiscal Year 2020-2021 budget as presented.

Section 16: 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 17: 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:

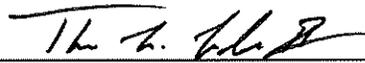
Revenues	
Sales Tax	\$ 3,750,000
Interfund Transfer in from Capital Project Fund (524)	700,000
Total	<u>\$ 4,450,000</u>
Expenditures	
Debt Service Payments	\$ 2,887,500
Capital Funds paid to School System	1,562,500
Total	<u>\$ 4,450,000</u>

Section 18: Copies of this Budget Ordinance shall be furnished to the Clerk of the Board of Commissioners and to the County Manager and Finance Director to be kept on file by them for their direction in the disbursement of funds.

Adopted this 15th day of June 2020.



Randy Church, Chairman
Caldwell County Board of Commissioners



Thomas Welch
Clerk to the Board

