



Caldwell County  
North Carolina  
**Board of Commissioners Meeting**

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June 9, 2025 at 6:00 PM  
City-County Chambers  
905 West Avenue NW, Lenoir

## **MINUTES**

### **Attendance:**

Randy T. Church, Chairman  
Mike LaBrose, Vice Chairman  
Jeff Branch, Commissioner  
Donnie Potter, Commissioner  
Patrick Starnes, Commissioner  
Destin Hall, County Attorney  
Wayne Rash, Interim County Manager  
Abby Rich, County Clerk

### **Call to Order**

Chairman Church called the June 9, 2025, Board of Commissioners Meeting to order at 6:04 PM.

### **Public Comment Period**

Patrick Aritzia was the first to come to the podium. He discussed that he and his family operate "His Helping Hands". He claimed the Caldwell County Emergency Services took donations for Hurricane Helene victims that were meant for his organization.

Tyler Sanders was the next individual to come to the podium. Mr. Sanders spoke with the Board about the tax rate for Caldwell County. Mr. Sanders said 47 cent is revenue neutral. He also spoke about inflation be a financial burden. Mr. Sanders continued by saying there are people on fixed income and even a small increase in property tax amounts can be burden to those individuals. Mr. Sanders indicated that he would like for the tax rate to be revenue neutral. He concluded his comments by noting that it's becoming increasingly hard for people to buy housing.

### **Invocation**

Chairman Church resumed regular session at 6:16 PM.

Dr. Marty Jacumin with Mountain Grove Baptist Church led 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**

Interim County Manager Wayne Rash informed the Board of two amendments to the agenda. The first was the addition of Item 36- One Time Funding Allocation to CCC&TI. The second was Item 37- Termination of MOU with ICGH.

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

## **Agenda Items**

### **1. Supporting Involuntary Commitment Transportation with Foothills Medical Transit**

Tommy Fite came to the podium to present an agreement between Caldwell County and Foothills Medical Transit for transportation of IVC patients.

Commissioner Potter made the motion to approve the agreement contingent upon the County Manager and County Attorney's review.

The motion carried unanimously.

### **2. Contract Extension with HDR**

Emily McNeil, Deputy Director of the Water Department came to the podium. Ms. McNeil told the Board this extension is to cover the remainder of the project. Phoenix, the company constructing the tank, is behind schedule because of Hurricane Helene related issues. Ms. McNeil said there is going to be a recoup of the cost at a per diem of \$500 per day. The new projected completion date is in August and the original set date was May 4th.

Commissioner Starnes made the motion to extend the contract with HDR until completion of the tank.

The motion carried unanimously.

### **3. 2025-2026 Fiscal Year Budget**

Interim County Manager Wayne Rash provided highlights of the 2025-2026 Fiscal Year budget. These highlight included increased funding for public safety, investment in education, a tax rate reduction to \$0.4975, lower vehicle taxes, continuation of the employee merit program, \$2,000,000 in capital investments, new ambulances, new patrol cars, new poll machines, a fund for landfill costs, and continued funding for economic development efforts.

### **4. 2025-2026 Fiscal Year Budget**

Chairman Church declared the public hearing open.

There was only one individual signed up for public comment. Mr. Patrick Aritizia came to the podium. Mr. Patrick expressed concern with the increase of taxes even with a lowered tax rate, potential contaminated debris being taken to the County landfill, and the purchasing of new patrol cars.

With there being no more individuals signed up to speak, the public hearing was declared closed.

## **5. 2025-2026 Fiscal Year Budget**

Chairman Church read a statement he wrote noting the extensive amount of effort put forth by all staff in preparing the proposed budget.

Commissioner Starnes noted that the budget has been reviewed thoroughly and there have been cuts made where it was possible. Commissioner Starnes also said he does not want to cut service to the citizens by cutting items from the budget.

Commissioner Starnes made the motion to set the tax rate at \$0.4975.

Vice Chairman LaBrose said he believes this is a good budget, that addresses a lot of needs, and he is pleased with lower vehicle taxes. Vice Chairman said, although there is good, he believes the Board could propose a better tax rate.

Commissioner Potter discussed employee salaries and noted that he believes implementing a COLA would assist in wage discrepancies when compared to other agencies. Commissioner Potter also noted that he would be voting against the budget because he believes the tax rate could be lower.

Commissioner Starnes' motion passed by a vote of 3 to 2 with Vice Chairman LaBrose and Commissioner Potter voting in opposition.

## **6. 2025-2026 Fiscal Year Fee Schedule**

Chairman Church made the motion to approve the Fee Schedule as presented. The motion carried unanimously.

### **Consent**

Chairman Church turned the meeting to Interim County Manager Wayne Rash to present the Consent Agenda.

## **7. Establish Capital Project Ordinance for Landfill Gas Revenue**

This project ordinance sets aside the revenue generated by the conversion of landfill gas to electricity to be used for future landfill-related needs.

## **8. Fire Department Revenues**

This budget revision increases the flow through line items for the fire departments that have collections totals greater than anticipated for the current fiscal year. The estimated increase amounts are as follows:

Gamewell Fire: \$15,000

North Catawba Fire: \$50,000

Valmead Fire: \$50,000

Sawmills Fire: \$20,000

Grace Chapel Fire: \$30,000

Collettsville Fire: \$15,000

Actual amounts paid to the fire departments will be based on actual collection totals.

**9. Foothills Regional Airport Property Taxes**

The amount of property taxes collected on aircraft stored at the Foothills Regional Airport was higher than initially anticipated. The amount of this revision is \$23,184.00.

**10. Communications- Salary, Overtime, and Fringe Benefits**

A budget revision in the amount of \$228,000 is needed to prevent this line from overdrawing.

**11. Medical Examiner Funding**

Due to several expensive cases, additional funds in the amount of \$30,000 were needed for Medical Examiner funding.

~~**12. Emergency Services- Overtime Funding**~~

This item, originally Item 12, was removed from the Consent Agenda and relocated to a regular agenda item.

**13. Facilities Services- Mowing Equipment Purchase**

Facilities Services is transferring \$40,490 from contractual expenses to equipment to purchase new mowers in order to bring mowing services in-house.

**14. Sheriff's Office- Inmate Medical Expense**

Inmate medical expenses were greater than anticipated for the year. A budget revision of \$150,000 is needed to prevent this line from overdrawing.

**15. Sheriff's Office- UC Vehicle Trade- In**

The Sheriff's Office is trading in a compromised undercover vehicle. \$5,500 of asset seizure funds will be used to cover the remainder of the cost not covered by the trade-in.

**16. Veteran's Services- Salaries**

This budget revision in the amount of \$9,112 is needed to cover costs associated with raises given out this year.

**17. Sheriff's Office- Approval to Apply for GCC Edward Byrne Grant**

The Sheriff's Office is requesting approval to submit an application for the GCC Edward Byrne Grant.

**18. SMART Program Debris Removal Agreement**

Emergency Services is requesting the approval of the SMART Program agreement for debris removal.

**19. Debris Removal**

This budget revision in the amount of \$4,058,700 assists with additional costs related to debris removal post Hurricane Helene. These funds should be reimbursed to the County by FEMA.

**20. Revised MOU for Opioid Settlement Funds**

This resolution authorizes spending to pay the salary of the Recovery Court Coordinator out of Opioid Settlement Funds.

**21. Economic Development Advisory Committee Appointments**

The EDAC Committee has requested to reappoint Ronnie Setzer, Jimmy Harrison, Mark Transou, Janet Aiken, and Jon Blair. In addition, they have requested to appoint Charles Shell and Jason Wingate as industry representatives.

**22. Lift Hiring Freeze**

A Resolution was presented to lift the hiring freeze.

**23. Approval to Sell 2 EZ-Carts to Watauga County Board of Elections**

The Board of Elections requested to sell two EZ carts to Watauga County.

**24. Approval to Advertise Water Department Vacant Positions**

The Water Department requested permission to advertise vacant positions.

**25. Approval to Advertise Full-Time and Part-Time Library Positions**

The Library requested permission to advertise vacant positions.

**26. Approval to Fill Vacant Full-Time Paramedic Positions**

Emergency Services requested permission to advertise vacant positions.

**27. Approval of Village of Cedar Rock Fireworks Display**

The Village of Cedar Rock requested permission for a fireworks display.

**28. Approval of Town of Rhodhiss Fireworks Display**

The Town of Rhodhiss requested permission for a fireworks display.

**29. Approval of Tri County Fireworks Display**

Tri-County Motor Speedway requested permission for a fireworks display.

**30. Approval of Meeting Minutes from April 14, 2025**

Approval of the April 14, 2025, Meeting Minutes is requested.

**31. Approval of Meeting Minutes from April 16, 2025**

Approval of the April 16, 2025, Meeting Minutes is requested.

**32. Approval of Meeting Minutes from April 17, 2025**

Approval of the April 17, 2025, Meeting Minutes is requested.

**33. Approval of Meeting Minutes from May 12, 2025**

Approval of the May 12, 2025, Meeting Minutes is requested.

**34. Reappointment of Felicia Wood to Regional Aging Advisory Committee**

Felicia Wood is requesting reappointment to the Regional Aging Advisory Committee.

**35. Appointment of Mike LaBrose as NCACC Voting Delegate**

Vice Chairman Mike LaBrose has offered to be the voting delegate for the NCACC.

**36. One Time Funding Allocation to CCC&TI**

A one-time funding allocation in the amount of \$150,000 will be provided to CCC&TI.

**37. Termination of MOU with ICGH.**

Due to a lack of service from ICGH, the Board of Commissioners will be terminating the

agreement.

After Manager Rash concluded the summarization of the Consent Agenda, Commissioner Branch expressed discontent with the overtime expenditures with Emergency Services and concerns regarding the department's management of the budget.

Commissioner Branch made the motion to remove \$300,000 out of the Emergency Services budget and make Emergency Services Director Trevor Key only oversee Emergency Medical Services.

There was a brief discussion about separating these two items into individual motions.

Chairman Church made the motion to remove Item 12- Emergency Services Overtime Funding from consent agenda and approve the remainder of the consent agenda. The motion carried unanimously.

### **Item 12- Emergency Services- Overtime Funding**

Commissioner Branch restated his motion to remove \$300,000 from the EMS budget for this fiscal year.

After a question posed by Vice Chairman LaBrose, the Interim County Manager provided remarks expressing his willingness to work with all departments in assuring there are no large overages compared to overtime budgetary requests in the future.

CFO Tony Helton came to the podium to state that if this budget revision is not approved, the County will overspend as this overtime expense is related to the current budget year. A conversation between the CFO and the County Attorney regarding whether or not a budget could be amended this soon after adoption.

Commissioner Potter expressed concerns about taking funds away, which would cause trucks to have to come out of service.

CFO Helton provided the Board with some factors which were attributed to the overtime spending being high. He also noted the Emergency Services budget was created by the previous director.

Commissioner Starnes expressed that he not personally upset with any individuals regarding this matter, but he does feel this is an issue that needs to be addressed.

Commissioner Branch expressed concerns with Director Key managing all of Emergency Services.

Chairman Church echoed concerns about the amount of money for overtime spending and said it may benefit Director Key more to only be over EMS.

There was a discussion about putting some administrative policies in place to reduce the overtime accumulations.

Chairman Church made the motion to approve Item 12 from the consent agenda in the amount of \$425,000 for the overtime funding.  
The motion carried unanimously.

There was a discussion about the structure of Emergency Services and if a change to this structure would need to be made at the Board level or if it could be handled by the Manager.

Dr. Garrett Snyder, Medical Director for Caldwell County came to the podium to express concerns with taking money from the Emergency Services budget.

Logistics Chief Jeff Cardwell came to the podium to provide some information from an Emergency Services standpoint. He suggested for the Board to reinstate the EMS Director position to relieve some of the work load from Director Key.

There was continued lengthy discussion between the Board, CFO Helton, Chief Cardwell, and Dr. Snyder.

Commissioner Potter said he does not want to cut the budget, instead, he would like for Director Key and others to come back to the Board in September or sooner with a plan to reduce overtime.

There was a discussion about forming a committee to oversee EMS and collaborate together for solutions to issues. This committee would be composed of administrative staff, EMS staff, and two Commissioners.

Commissioner Branch amended his motion to remove \$300,000 from the EMS budget, but reinstate these funds if deemed necessary.  
The motion carried by a vote of 4 to 1 with Commissioner Potter voting in opposition.

### **Closed Session-Pursuant to § 143-318.11.a(5)**

Chairman Church made the motion to enter into closed session pursuant to § 143-318.11.a(5) to discuss a matter relating to the acquisition of real property.  
The motion carried unanimously.

### **Adjourn**

With there being no more business to attend to, Commissioner Starnes made the motion to adjourn at 9:05 PM.

The motion carried unanimously.

**CALDWELL COUNTY BOARD OF COMMISSIONERS  
RESOLUTION SUPPORTING INVOLUNTARY COMMITMENT TRANSPORTATION  
WITH UNC HEALTH CALDWELL**

**WHEREAS**, pursuant to N.C.G.S. §122C-251(a), the County has the duty to provide through its law enforcement officers, transportation under the involuntary commitment proceedings of Article 5 of Chapter 122C of the North Carolina General Statutes for (i) citizens of Caldwell County, and (ii) any person taken into custody within Caldwell County limits (collectively referred to as "Transportation Services"); and

**WHEREAS**, UNC Health Caldwell ("UNC") operates hospitals including emergency departments within Caldwell County; and

**WHEREAS**, UNC facilities receive mental health patients who are respondents in commitment proceedings pursuant to Article 5 of Chapter 122C of the North Carolina General Statutes and who require Transportation Services from time to time; and

**WHEREAS**, N.C.G.S. §122C-251(g) permits the Board of Commissioners to designate a private agency's personnel to provide all or parts of the Transportation Services required by involuntary commitment proceedings; provided such designated persons are trained, and provided the County adopts a Plan for Transportation of Caldwell County Involuntary Mental Commitment Respondents (the "Plan") that assures adequate safety and protection of both the public and the person transported; and it further appearing all requirements of Section 251(g) are satisfied; and

**WHEREAS**, a copy of the Plan as proposed is attached hereto as Exhibit A; and

**WHEREAS**, UNC maintains a standing agreement with Foothills Medical Transit INC, a trained and insured private provider ("FMT"), for provision of transportation services to and from UNC facilities (a copy of which is attached hereto as Exhibit B (the "Agreement")); and

**WHEREAS**, the agreement between UNC and FMT to provide transportation of involuntary commitment respondents will be consistent with the terms of the Plan, as approved by the Caldwell County Board of Commissioners; that FMT personnel will receive Crisis Intervention Training and shall be trained using appropriate training identified by the local LME/MCO in its local area crisis service plan, pursuant to N.C.G.S. §122C-202.2; that FMT will supply proper vehicles for the transportation of respondents; that FMT will provide liability insurance on each automobile at \$1.5 million per DMV requirements and a general liability coverage in the amount of \$1 million per occurrence/\$2 million in the aggregate; that FMT will comply with applicable law in the custody and transportation of residents; and that FMT agrees to indemnify and hold harmless Caldwell County, its employees or agents, and the Caldwell County Sheriff's Office and the Sheriff's employees or agents; and

**WHEREAS**, the provision of such Transportation Services from UNC facilities by FMT will be at no cost to Caldwell County; and

**WHEREAS**, as provided in §122C-251 (g) Caldwell County may adopt a plan for transportation of involuntary mental commitment respondents and UNC maintains a contract with FMT consistent with that plan.

**NOW, THEREFORE BE IT RESOLVED**, that, as permitted by G.S. §122-C-251(g), the Plan as shown on Exhibit A is hereby adopted; and

**FURTHER RESOLVED**, that UNC may engage the services of FMT for transportation of respondents in involuntary commitment proceedings from UNC facilities consistent with Caldwell County's Plan and the Agreement, and comply with the requirements and follow the procedures of Article 5 of Chapter 122C; and

**FURTHER RESOLVED**, that neither the adoption of this Plan nor the designation of FMT is, or shall be construed as, creating any agency or other relationship between the County, the Sheriff's Office, and FMT; and

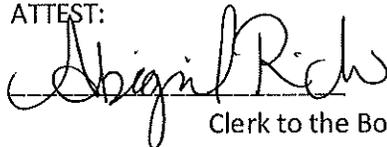
**FURTHER RESOLVED**, that this designation is intended to serve only as the designation required by G.S. §122C-251(g); and

**FURTHER RESOLVED**, that such approval of FMT is conditional upon FMT's agreement to indemnify and hold harmless the County of Caldwell and its employees or agents, the Caldwell County Sheriff's Department and the Sheriff's employees or agents, and UNC's and FMT's agreement that such Transportation Services will be at no cost to Caldwell County.

Adopted by Caldwell County Board of Commissioners this 9<sup>th</sup> day of June, 2025.

  
Chairman  
Caldwell County Commissioners

ATTEST:

  
Clerk to the Board



**CALDWELL COUNTY, NORTH CAROLINA  
BUDGET ORDINANCE  
FISCAL YEAR 2025-2026**

**2025-2026 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, 2025 and ending June 30, 2026, according to the following summary and schedules:

<b>Summary</b>	<b>2025-2026 Adopted Budget</b>
General Fund	105,202,133
E911 Fund	232,501
Deed of Trust Fund	650,000
Sales Tax Reinvestment	2,600,000
Opioid Fund	669,120
DSS Trust Fund	250,000
Fines and Forfeitures Fund	350,000
Water Fund	4,977,492
Schools Sales Tax Capital Fund	5,350,000
Fire District Funds	10,282,500
Rescue Readiness Fund	2,000
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<b>Total</b>	<b><u><u>\$ 130,565,746</u></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, 2025 and ending June 30, 2026

<b>GENERAL FUND EXPENDITURES</b>	<b>APPROPRIATIONS</b>
PUBLIC SAFETY	29,260,282
HUMAN SERVICES	26,598,404
EDUCATION	18,893,317
GENERAL GOVERNMENT	14,815,125
ECONOMIC AND PHYSICAL DEVELOPMENT	7,814,020
CULTURAL AND RECREATIONAL	1,882,190
CAPITAL OUTLAY	2,226,791
DEBT SERVICE	3,712,004
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<b>TOTAL GENERAL FUND</b>	<b><u><u>\$ 105,202,133</u></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, 2025 and ending June 30, 2026:

<u>Property Tax</u>	
Ad Valorem Tax - .4975 per \$100 valuation	\$ 53,662,340
Less Discount	(705,000)
Penalties and Interest	500,000
Prior Year's Taxes	1,325,000
<b>Net Ad Valorem and Reimbursement</b>	<b><u>\$ 54,782,340</u></b>
 <u>Other Revenue</u>	
Local Option Sales Tax	\$ 11,105,000
Vehicle Taxes Collected by the state	4,290,000
Other General Revenues	3,860,072
Fund Balance Appropriation	3,613,343
Transfers In from other Funds	670,000
Installment Purchase Financing Issued for Capital Outlays	2,226,791
Departmental Revenues	<u>24,654,587</u>
<b>Total Other Revenues</b>	<b><u>\$ 50,419,793</u></b>
 <b>Total Revenue</b>	 <b><u><u>\$ 105,202,133</u></u></b>

**Section 4:** There is hereby levied a tax at the rate of 49.75 cents per one hundred dollars (\$100) valuation of property as listed for taxes as of January 1, 2025 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 **\$11,120,000,000** and an estimated collection rate of 97% for property. \$ 53,662,340

The discount rate for July 1, 2025 through June 30, 2026 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, 2025 and ending June 30, 2026:

E911 Revenues	\$	232,501
E911 Fund Expenditures	\$	232,501

**Section 6:** The following amounts are hereby appropriated in the Sales Tax Reinvestment Fund for the fiscal year beginning July 1, 2025 and ending June 30, 2026:

<u>Revenues:</u>		
Intergovernmental Revenues	\$	600,000
Fund Balance Appropriated	\$	2,000,000
Subtotal	\$	<u>2,600,000</u>

<u>Expenses:</u>		
Economic Development Incentives	\$	2,141,875
Contractual Expense	\$	108,125
Interfund Transfer Out	\$	350,000
Subtotal	\$	<u>2,600,000</u>

**Section 7:** The following amounts are hereby appropriated in the Water Fund for the fiscal year beginning July 1, 2025 and ending June 30, 2026:

Revenues	\$	4,384,146
Fund Balance Appropriation	\$	593,346
Subtotal	\$	<u>4,977,492</u>
Expenses	\$	<u>4,977,492</u>

**Section 8:** The following amounts are hereby appropriated in the Deed of Trust Fund for the fiscal year beginning July 1, 2025 and ending June 30, 2026:

Revenues	\$	650,000
Expenses	\$	650,000

**Section 9:** The following amounts are hereby appropriated in the DSS Trust Fund for the fiscal year beginning July 1, 2025 and ending June 30, 2026:

Revenues	\$	250,000
Expenses	\$	250,000

**Section 10:** The following amounts are hereby appropriated in the Fines and Forfeitures Fund for the fiscal year beginning July 1, 2025 and ending June 30, 2026:

Revenues	\$	350,000
Expenses	\$	350,000

**Section 11:** It is estimated that the following revenues will be available in the Rescue Readiness Fund for the fiscal year beginning July 1, 2025 and ending June 30, 2026

Prior Year's tax collections	\$	2,000
Expenses	\$	2,000

**Section 12:** The following amounts are hereby appropriated in the Opioid Fund for the fiscal year beginning July 1, 2025 and ending June 30, 2026

Revenues	\$	669,120
Expenses	\$	669,120

**Section 13:** 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 capital 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 services shall be paid to the school system. The budget for this fund shall be as follows:

Revenues		
Sales Tax	\$	5,000,000
Interfund Transfer In		350,000
Subtotal	\$	<u><b>5,350,000</b></u>
Expenditures		
Debt Service Payments	\$	2,332,678
Capital Funds paid to School System		3,017,322
Subtotal	\$	<u><b>5,350,000</b></u>

**Section 14:** It is estimated that the following revenues will be available in the Volunteer Fire Department Funds for the fiscal year beginning July 1, 2025 and ending June 30, 2026:

<u>Department</u>	<u>Fire Tax Rate *</u>	<u>Rescue Tax Rate *</u>	<u>Amount</u>
Gamewell	10.00	3.00	1,145,000
North Catawba	13.80	4.00	1,950,000
Patterson	9.87	1.25	410,000
Valmead	10.00	5.00	395,000
Little River	9.30	4.00	565,000
Sawmills	10.50	3.00	950,000
Grace Chapel	13.00	-	1,655,000
Collettsville	13.00	0.85	615,000
Yadkin Valley	7.00	5.00	195,000
Kings Creek	8.50	5.00	564,000
Bethlehem	4.30	1.00	23,500
Hudson	14.00	1.00	1,306,000
Blowing Rock	5.75	5.75	309,000
Granite Falls	14.15	0.85	200,000
Totals			<u>\$ 10,282,500</u>

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

**Section 15:** 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 implement 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, 2025 and ending June 30, 2026.
- 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 and or Chief Financial Officer shall be permitted to transfer existing funds within functions. 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 so long as adequate funding has been approved by the board to complete the contract.
- ◆ He may execute contracts for: (1) purchases of apparatus, supplies and materials, or equipment which are within budgeted appropriations, (2) leases of personal property 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 funds 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 16:** 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 17:** All purchasing should be coordinated through the purchasing agent. The threshold for a purchase requiring a purchase order to be issued shall be established at \$1,000

**Section 18:** 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 9th day of June 2026.

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Randy Church, Chairman  
Caldwell County Board of Commissioners

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Abby Rich  
Clerk to the Board

**CALDWELL COUNTY, NORTH CAROLINA  
ANNUALLY BUDGETED FUNDS  
FISCAL YEAR 2025-2026**

**GENERAL FUND**

ADMINISTRATIVE	\$	1,046,963
PUBLIC INFORMATION		363,296
FINANCE		739,071
TAX		1,243,038
REVALUATION		547,448
MAPPING/GIS		409,823
INFORMATION TECHNOLOGY		1,686,435
I.T. - SCANNING		133,455
BOARD OF ELECTIONS		622,053
REGISTER OF DEEDS		743,886
REGISTER OF DEEDS AUTO		35,000
HUMAN RESOURCES		2,450,466
VETERAN'S SERVICES		239,962
BUILDINGS & GROUNDS		1,865,788
COURTHOUSE BUILDING		194,647
CONVENIENCE CENTERS		995,573
SPECIAL APPROPRIATION		1,498,221
<b>TOTAL GENERAL GOVERNMENT</b>		<b>14,815,125</b>
SHERIFF		1,759,145
NARCOTICS INVESTIGATIO		580,173
WILSON CREEK PATROL		77,250
FEDERAL SEIZURE FUNDS		5,000
STATE CONTROLLED SUSBT		100,800
SCHOOL RESOURCE OFFICE		1,270,191
PATROL DIVISION		3,508,773
INVESTIGATIVE DIVISION		1,421,892
SUPPORT SERVICES		1,527,326
RESERVES DIVISION		58,996
JAIL		5,441,489
JAIL BUILDING		695,341
EMERGENCY MEDICAL SERV		9,321,759
FIRE MARSHALL		627,100
EMERGENCY MANAGEMENT		211,321
COMMUNICATIONS		2,578,126
SPECIAL APPROPRIATION		75,600
<b>TOTAL PUBLIC SAFETY</b>		<b>29,260,282</b>

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BUILDING INSPECTION	858,151
PLANNING	311,535
COOPERATIVE EXTENSION	282,671
CONSERVATION DISTRICT	184,749
ECONOMIC DEVELOPMENT	5,826,914
SPECIAL APPROPRIATION	350,000
<b>TOTAL ECONOMIC AND PHYSICAL DEVELOPMENT</b>	<b><u>7,814,020</u></b>
HEALTH ADMINISTRATION	791,790
ENVIRONMENTAL HEALTH	713,134
WOMEN'S HEALTH	539,442
CHILD HEALTH	596,637
DENTAL HEALTH	357,589
HEALTH CLINIC	2,339,084
HEALTH WIC	542,546
ANIMAL CARE & ENFORCEM	1,168,635
ANIMAL SHELTER BUILDIN	125,500
SOCIAL SERVICES	13,885,244
CHILD RESOURCES	3,310,000
ADULT RESOURCES	592,650
TEMPORARY RESOURCES	950,335
MEDICAID MATCH	65,000
SPECIAL APPROPRIATION	357,115
JUVENILE CRIME PREVENT	263,703
<b>TOTAL HUMAN SERVICES</b>	<b><u>26,598,404</u></b>
CALDWELL COUNTY SCHOOL	14,860,000
COMMUNITY COLLEGE	3,988,797
SPECIAL APPROPRIATION	44,520
<b>TOTAL EDUCATION</b>	<b><u>18,893,317</u></b>
LIBRARY	1,732,233
WILSON CREEK VISITOR C	46,177
SPECIAL APPROPRIATION	103,780
<b>TOTAL CULTURAL AND RECREATIONAL</b>	<b><u>1,882,190</u></b>
<b>CAPITAL OUTLAY</b>	<b>2,226,791</b>
<b>DEBT SERVICE-GEN GOVER</b>	<b><u>3,712,004</u></b>
<b>TOTAL GENERAL FUND BUDGET</b>	<b><u>\$ 105,202,133</u></b>

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**NON GENERAL FUND, ANNUALLY BUDGETED FUNDS**

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EMERGENCY TELEPHONE FUND (911)	232,501
DEED OF TRUST FUND	650,000
SALES TAX REINVESTMENT	2,600,000
RESCUE READINESS FUND	2,000
OPIOID SETTLEMENT	669,120
DSS TRUST FUND	250,000
SCHOOL FINES AND FORFEITURES	350,000
WATER FUND	4,977,492
SCHOOL SALES TAX FUND	5,350,000
<u>FIRE DISTRICT BUDGETS</u>	
GAMEWELL	1,145,000
NORTH CATAWBA	1,950,000
PATTERSON	410,000
VALMEAD	395,000
LITTLE RIVER	565,000
SAWMILLS	950,000
GRACE CHAPEL	1,655,000
COLLETTSVILLE	615,000
YADKIN VALLEY	195,000
KINGS CREEK	564,000
BETHLEHEM	23,500
HUDSON	1,306,000
BLOWING ROCK	309,000
GRANITE FALLS	200,000
<b>TOTAL FIRE DISTRICTS</b>	<b><u>10,282,500</u></b>
 <b>TOTAL ANNUAL FUNDS (EXCLUDING GENERAL FUND)</b>	 <b><u>25,363,613</u></b>
 <b>TOTAL ANNUALLY BUDGETED FUNDS</b>	 <b><u><u>130,565,746</u></u></b>

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**CALDWELL COUNTY, NORTH CAROLINA  
ANNUALLY BUDGETED FUNDS BY LINE ITEM  
FISCAL YEAR 2025-2026**

<u>ORG</u>	<u>OBJECT</u>	<u>PROJECT</u>	<u>DESCRIPTION</u>	<u>AMOUNT</u>
103000	GENERAL REVENUE			
103000	310000		MISC. REVENUE	(25,000.00)
103000	311117		2017 PROPERTY TAX	(40,000.00)
103000	311118		2018 PROPERTY TAX	(40,000.00)
103000	311119		2019 PROPERTY TAX	(70,000.00)
103000	311120		2020 PROPERTY TAX	(75,000.00)
103000	311121		2021 PROPERTY TAX	(100,000.00)
103000	311122		2022 PROPERTY TAX	(150,000.00)
103000	311123		2023 PROPERTY TAX	(275,000.00)
103000	311124		2024 PROPERTY TAX	(575,000.00)
103000	311125		2025 PROPERTY TAX	(53,662,340.00)
103000	311325		2025 VEHICLE TAX	(4,290,000.00)
103000	313001		SALES TAX ARTICLE 39	(5,505,000.00)
103000	313006		SALES TAX ARTICLE 40	(4,800,000.00)
103000	313007		SALES TAX ARTICLE 42	(800,000.00)
103000	318201		CABLE TV FRANCHISE FEE	(250,000.00)
103000	319100		PENALTIES & INTEREST	(500,000.00)
103000	319102		DISCOUNTS	705,000.00
103000	319600		1.5% GROSS RECEIPT TAX	(7,500.00)
103000	321000		SCHEDULE B LICENSE	(1,700.00)
103000	333000		PAYMENT IN LIEU OF TAXES	(200,000.00)
103000	335005		STATE HOLD HARMLESS PAYMENT	(400,000.00)
103000	340005		TOWN TAX COLLECTION FEES	(18,000.00)
103000	340007		HOUSEHOLD FEES	(725,000.00)
103000	340008		REPUBLIC HOST FEES	(1,100,000.00)
103000	340012		LENOIR NETWORK FEES	(7,872.00)
103000	341000		CSC FACILITIES FEES	(80,000.00)
103000	341001		CSC OFFICERS FEES	(20,000.00)

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**CALDWELL COUNTY, NORTH CAROLINA  
ANNUALLY BUDGETED FUNDS BY LINE ITEM  
FISCAL YEAR 2025-2026**

<u>ORG</u>	<u>OBJECT</u>	<u>PROJECT</u>	<u>DESCRIPTION</u>	<u>AMOUNT</u>
103000	361100		INTEREST ON INVESTMENTS	(1,000,000.00)
103000	364002		DONATIONS/ REPUBLIC	(25,000.00)
<b>TOTAL</b>	<b>GENERAL REVENUE</b>			<b>(74,037,412.00)</b>
104110	ADMINISTRATIVE			
104110	412100		SALARIES	486,175.00
104110	412700		LONGEVITY	6,200.00
104110	418100		FICA	39,127.00
104110	418200		RETIREMENT	56,139.00
104110	418300		HEALTH INSURANCE	24,300.00
104110	418400		DENTAL INSURANCE	3,360.00
104110	418700		LIFE INSURANCE	810.00
104110	419100		AUDITING - COUNTY	100,000.00
104110	419900		LEGAL FEES	60,000.00
104110	426000		SUPPLIES	14,000.00
104110	431100		TRAVEL-MILEAGE	33,296.00
104110	431200		TRAVEL & TRANING	30,000.00
104110	432100		TELEPHONE	13,500.00
104110	432500		POSTAGE	5,500.00
104110	439900		ADMINISTRATIVE EXPENSE	15,000.00
104110	444100		CONTRACTUAL EXPENSE	20,000.00
104110	445200		INSURANCE/PROF LIABILITY	5,000.00
104110	449100		MEMBERSHIP DUES/SUBSCRIPTIONS	11,500.00
104110	449300		INSTITUTE OF GOV'T DUES	12,556.00
104110	449500		COST ALLOCATION PLAN	5,500.00
104110	452000		NON-CAPITALIZED EQUIPMENT	5,000.00
104110	499100		CONTINGENCY	100,000.00
<b>TOTAL</b>	<b>ADMINISTRATIVE</b>			<b>1,046,963.00</b>

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**CALDWELL COUNTY, NORTH CAROLINA  
ANNUALLY BUDGETED FUNDS BY LINE ITEM  
FISCAL YEAR 2025-2026**

<u>ORG</u>	<u>OBJECT</u>	<u>PROJECT</u>	<u>DESCRIPTION</u>	<u>AMOUNT</u>
104125	PUBLIC INFORMATION			
104125	412100		SALARIES	174,376.00
104125	412700		LONGEVITY	1,700.00
104125	418100		FICA	13,340.00
104125	418200		RETIREMENT	25,023.00
104125	418300		HEALTH INSURANCE	24,300.00
104125	418400		DENTAL INSURANCE	1,440.00
104125	418700		LIFE INSURANCE	152.00
104125	419200		PROFESSIONAL FEES	500.00
104125	426000		SUPPLIES	24,225.00
104125	431100		TRAVEL-MILEAGE	4,400.00
104125	431200		TRAVEL & TRAINING	7,500.00
104125	432100		TELEPHONE	2,740.00
104125	432500		POSTAGE	100.00
104125	434000		PRINTING SERVICES	2,000.00
104125	435200		MAINT & REPAIR EQUIPMENT	10,000.00
104125	437000		ADVERTISING	19,000.00
104125	444100		CONTRACTUAL EXPENSE	50,000.00
104125	452000		NON-CAPITALIZED EQUIPMENT	2,500.00
<b>TOTAL</b>	<b>PUBLIC INFORMATION</b>			<b>363,296.00</b>
104130	FINANCE			
104130	412100		SALARIES	410,178.00
104130	412700		LONGEVITY	7,017.00
104130	418100		FICA	31,916.00
104130	418200		RETIREMENT	59,868.00
104130	418300		HEALTH INSURANCE	48,600.00

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**CALDWELL COUNTY, NORTH CAROLINA  
 ANNUALLY BUDGETED FUNDS BY LINE ITEM  
 FISCAL YEAR 2025-2026**

<u>ORG</u>	<u>OBJECT</u>	<u>PROJECT</u>	<u>DESCRIPTION</u>	<u>AMOUNT</u>
104130	418400		DENTAL INSURANCE	2,880.00
104130	418700		LIFE INSURANCE	216.00
104130	419200		PROFESSIONAL FEES	30,000.00
104130	426000		SUPPLIES	10,000.00
104130	431100		TRAVEL-MILEAGE	1,500.00
104130	431200		TRAVEL & TRAINING	7,000.00
104130	432100		TELEPHONE	1,296.00
104130	432500		POSTAGE	8,500.00
104130	444100		CONTRACTUAL EXPENSE	8,000.00
104130	444500		SERVICE CONTRACTS-SOFTWARE	112,100.00
<b>TOTAL</b>	<b>FINANCE</b>			<b>739,071.00</b>
104140	TAX			
104140	412100		SALARIES	538,772.00
104140	412700		LONGEVITY	11,800.00
104140	418100		FICA	42,119.00
104140	418200		RETIREMENT	79,008.00
104140	418300		HEALTH INSURANCE	89,100.00
104140	418400		DENTAL INSURANCE	5,280.00
104140	418700		LIFE INSURANCE	389.00
104140	419200		PROFESSIONAL FEES	20,000.00
104140	426000		SUPPLIES	13,000.00
104140	431100		TRAVEL-MILEAGE	1,000.00
104140	431200		TRAVEL & TRAINING	8,000.00
104140	432100		TELEPHONE	1,300.00
104140	432500		POSTAGE	55,000.00
104140	437000		ADVERTISING	30,000.00
104140	444100		CONTRACTUAL EXPENSE	66,000.00

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**CALDWELL COUNTY, NORTH CAROLINA  
 ANNUALLY BUDGETED FUNDS BY LINE ITEM  
 FISCAL YEAR 2025-2026**

<u>ORG</u>	<u>OBJECT</u>	<u>PROJECT</u>	<u>DESCRIPTION</u>	<u>AMOUNT</u>
104140	444108		VEHICLE TAX COLLECTION FEES	220,000.00
104140	444500		SERVICE CONTRACTS-SOFTWARE	22,270.00
104140	484000		TAX REFUNDS	40,000.00
<b>TOTAL</b>	<b>TAX</b>			<b>1,243,038.00</b>
104141	REVALUATION			
104141	412100		SALARIES	336,245.00
104141	412700		LONGEVITY	3,100.00
104141	418100		FICA	24,813.00
104141	418200		RETIREMENT	46,544.00
104141	418300		HEALTH INSURANCE	48,600.00
104141	418400		DENTAL INSURANCE	2,880.00
104141	418700		LIFE INSURANCE	162.00
104141	419200		PROFESSIONAL FEES	10,000.00
104141	421200		UNIFORMS	1,500.00
104141	425100		VEHICLE FUEL	5,000.00
104141	426000		SUPPLIES	7,500.00
104141	431100		TRAVEL-MILEAGE	1,000.00
104141	431200		TRAVEL & TRAINING	7,000.00
104141	432500		POSTAGE	5,000.00
104141	435300		MAINT & REPAIR - VEHICLES	4,000.00
104141	435310		VEHICLE MONITORING - GPS	704.00
104141	437000		ADVERTISING	500.00
104141	439600		BOARD OF E & R	500.00
104141	444100		CONTRACTUAL EXPENSE	10,000.00
104141	444500		SERVICE CONTRACTS-SOFTWARE	32,400.00
<b>TOTAL</b>	<b>REVALUATION</b>			<b>547,448.00</b>

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**CALDWELL COUNTY, NORTH CAROLINA  
ANNUALLY BUDGETED FUNDS BY LINE ITEM  
FISCAL YEAR 2025-2026**

<u>ORG</u>	<u>OBJECT</u>	<u>PROJECT</u>	<u>DESCRIPTION</u>	<u>AMOUNT</u>
104142	MAPPING/GIS			
104142	310000		MISC. REVENUE	(800.00)
104142	340035		NEAR MAP FEES	(18,000.00)
104142	412100		SALARIES	190,056.00
104142	412700		LONGEVITY	4,300.00
104142	418100		FICA	14,869.00
104142	418200		RETIREMENT	27,891.00
104142	418300		HEALTH INSURANCE	32,400.00
104142	418400		DENTAL INSURANCE	1,920.00
104142	418700		LIFE INSURANCE	87.00
104142	426000		SUPPLIES	5,000.00
104142	431100		TRAVEL-MILEAGE	700.00
104142	431200		TRAVEL & TRANING	2,500.00
104142	432500		POSTAGE	100.00
104142	444100		CONTRACTUAL EXPENSE	130,000.00
<b>TOTAL</b>	<b>MAPPING/GIS</b>			<b>391,023.00</b>
104160	INFORMATION TECHNOLOGY			
104160	340031		CITY OF LENOIR CAD MAINT	(55,000.00)
104160	412100		SALARIES	527,000.00
104160	412700		LONGEVITY	4,850.00
104160	418100		FICA	40,400.00
104160	418200		RETIREMENT	75,700.00
104160	418300		HEALTH INSURANCE	64,800.00
104160	418400		DENTAL INSURANCE	3,840.00
104160	418700		LIFE INSURANCE	300.00
104160	425100		VEHICLE FUEL	2,000.00
104160	426000		SUPPLIES	7,000.00

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**CALDWELL COUNTY, NORTH CAROLINA  
ANNUALLY BUDGETED FUNDS BY LINE ITEM  
FISCAL YEAR 2025-2026**

<u>ORG</u>	<u>OBJECT</u>	<u>PROJECT</u>	<u>DESCRIPTION</u>	<u>AMOUNT</u>
104160	431100		TRAVEL-MILEAGE	3,000.00
104160	431200		TRAVEL & TRAINING	5,000.00
104160	432100		TELEPHONE	235,560.00
104160	432500		POSTAGE	250.00
104160	435200		MAINT & REPAIR EQUIPMENT	25,000.00
104160	435300		MAINT & REPAIR - VEHICLES	1,500.00
104160	435310		VEHICLE MONITORING - GPS	235.00
104160	444100		CONTRACTUAL EXPENSE	310,000.00
104160	444210		COPIER LEASES	125,000.00
104160	444800		COMPUTER TECHNOLOGY LEASE	250,000.00
104160	444900		SHIPPING FOR COMPUTER LEASE	5,000.00
<b>TOTAL</b>	<b>INFORMATION TECHNOLOGY</b>			<b>1,631,435.00</b>
104163	I.T. - SCANNING			
104163	412100		SALARIES	76,000.00
104163	412700		LONGEVITY	1,650.00
104163	418100		FICA	5,800.00
104163	418200		RETIREMENT	10,800.00
104163	418300		HEALTH INSURANCE	16,200.00
104163	418400		DENTAL INSURANCE	960.00
104163	418700		LIFE INSURANCE	45.00
104163	426000		SUPPLIES	2,000.00
104163	444100		CONTRACTUAL EXPENSE	8,000.00
104163	444500		SERVICE CONTRACTS-SOFTWARE	12,000.00
<b>TOTAL</b>	<b>I.T. - SCANNING</b>			<b>133,455.00</b>
104170	BOARD OF ELECTIONS			
104170	330026		MUNICIPAL ELECTIONS REVENUE	(50,674.00)

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**CALDWELL COUNTY, NORTH CAROLINA  
ANNUALLY BUDGETED FUNDS BY LINE ITEM  
FISCAL YEAR 2025-2026**

<u>ORG</u>	<u>OBJECT</u>	<u>PROJECT</u>	<u>DESCRIPTION</u>	<u>AMOUNT</u>
104170	412100		SALARIES	177,802.00
104170	412700		LONGEVITY	1,300.00
104170	418100		FICA	18,784.00
104170	418200		RETIREMENT	23,979.00
104170	418300		HEALTH INSURANCE	24,300.00
104170	418400		DENTAL INSURANCE	1,440.00
104170	418700		LIFE INSURANCE	152.00
104170	426000		SUPPLIES	25,000.00
104170	429300		BALLOTS	62,000.00
104170	431100		TRAVEL-MILEAGE	12,000.00
104170	431200		TRAVEL & TRAINING	20,000.00
104170	432100		TELEPHONE	1,296.00
104170	432500		POSTAGE	25,000.00
104170	444100		CONTRACTUAL EXPENSE	60,000.00
104170	444150		PRECINCT WORKERS	165,000.00
104170	444200		SERVICE CONTRACTS- COMP EQUIP	4,000.00
<b>TOTAL</b>	<b>BOARD OF ELECTIONS</b>			<b>571,379.00</b>
104180	REGISTER OF DEEDS			
104180	310000		MISC. REVENUE	(40,000.00)
104180	318000		TAX STAMP FEES	(355,000.00)
104180	322500		MARRIAGE LICENSE	(12,000.00)
104180	341200		REGISTER OF DEEDS FEES	(300,000.00)
104180	412100		SALARIES	441,217.00
104180	412700		LONGEVITY	4,600.00
104180	418100		FICA	33,754.00
104180	418200		RETIREMENT	63,315.00
104180	418300		HEALTH INSURANCE	64,800.00

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**CALDWELL COUNTY, NORTH CAROLINA  
ANNUALLY BUDGETED FUNDS BY LINE ITEM  
FISCAL YEAR 2025-2026**

<u>ORG</u>	<u>OBJECT</u>	<u>PROJECT</u>	<u>DESCRIPTION</u>	<u>AMOUNT</u>
104180	418400		DENTAL INSURANCE	3,840.00
104180	418700		LIFE INSURANCE	260.00
104180	418900		SUPPLEMENTAL BENEFITS	7,500.00
104180	419200		PROFESSIONAL FEES	1,500.00
104180	426000		SUPPLIES	13,500.00
104180	431100		TRAVEL-MILEAGE	6,500.00
104180	431200		TRAVEL & TRAINING	10,000.00
104180	432100		TELEPHONE	1,600.00
104180	432500		POSTAGE	8,500.00
104180	444100		CONTRACTUAL EXPENSE	66,000.00
104180	444300		SERVICE CONTRACTS-OTHER	17,000.00
<b>TOTAL</b>	<b>REGISTER OF DEEDS</b>			<b>36,886.00</b>
104181	REGISTER OF DEEDS AUTO ENH			
104181	341201		AUTOMATION ENHANCEMENT	(35,000.00)
104181	464900		ROD AUTOMATION ENHANCEMENT	35,000.00
<b>TOTAL</b>	<b>REGISTER OF DEEDS AUTO</b>			<b>-</b>
104190	HUMAN RESOURCES			
104190	412100		SALARIES	282,937.00
104190	412700		LONGEVITY	2,200.00
104190	418100		FICA	21,813.00
104190	418200		RETIREMENT	40,918.00
104190	418300		HEALTH INSURANCE	32,400.00
104190	418310		RETIREE HEALTH INSURANCE	175,000.00
104190	418400		DENTAL INSURANCE	19,200.00
104190	418500		UNEMPLOYMENT COMPENSATION	75,000.00
104190	418700		LIFE INSURANCE	206.00

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**CALDWELL COUNTY, NORTH CAROLINA  
ANNUALLY BUDGETED FUNDS BY LINE ITEM  
FISCAL YEAR 2025-2026**

<u>ORG</u>	<u>OBJECT</u>	<u>PROJECT</u>	<u>DESCRIPTION</u>	<u>AMOUNT</u>
104190	419200		PROFESSIONAL FEES	361.00
104190	419400		EMPLOYEE ASSISTANCE PROGRAM	55,000.00
104190	425100		VEHICLE FUEL	1,000.00
104190	426000		SUPPLIES	3,000.00
104190	429200		EMPLOYEE PHY/DRUG TEST	45,000.00
104190	429400		SERVICE AWARDS	15,000.00
104190	431100		TRAVEL-MILEAGE	1,500.00
104190	431200		TRAVEL & TRANING	15,000.00
104190	431250		CUSTOMER SERVICE TRAINING	10,000.00
104190	431600		APPRECIATION EVENT	10,000.00
104190	431700		EDUCATION BENEFIT	40,000.00
104190	432100		TELEPHONE	1,896.00
104190	432500		POSTAGE	600.00
104190	435300		MAINT & REPAIR - VEHICLES	2,000.00
104190	435310		VEHICLE MONITORIING - GPS	235.00
104190	444100		CONTRACTUAL EXPENSE	50,000.00
104190	444300		SERVICE CONTRACTS-OTHER	200.00
104190	445000		INSURANCE - BLDG & EQUIPMENT	825,000.00
104190	469500		WORKERS COMPENSATION	725,000.00
<b>TOTAL</b>	<b>HUMAN RESOURCES</b>			<b>2,450,466.00</b>
104191	VETERAN'S SERVICES			
104191	412100		SALARIES	154,670.00
104191	412700		LONGEVITY	1,850.00
104191	418100		FICA	11,974.00
104191	418200		RETIREMENT	22,461.00
104191	418300		HEALTH INSURANCE	24,300.00
104191	418400		DENTAL INSURANCE	1,440.00

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**CALDWELL COUNTY, NORTH CAROLINA  
ANNUALLY BUDGETED FUNDS BY LINE ITEM  
FISCAL YEAR 2025-2026**

<u>ORG</u>	<u>OBJECT</u>	<u>PROJECT</u>	<u>DESCRIPTION</u>	<u>AMOUNT</u>
104191	418700		LIFE INSURANCE	152.00
104191	419200		PROFESSIONAL FEES	600.00
104191	426000		SUPPLIES	9,000.00
104191	431100		TRAVEL-MILEAGE	2,000.00
104191	431200		TRAVEL & TRAINING	4,500.00
104191	432100		TELEPHONE	1,300.00
104191	432500		POSTAGE	900.00
104191	444100		CONTRACTUAL EXPENSE	4,765.00
104191	444300		SERVICE CONTRACTS-OTHER	50.00
<b>TOTAL</b>	<b>VETERAN'S SERVICES</b>			<b>239,962.00</b>
104260	BUILDINGS & GROUNDS			
104260	412100		SALARIES	546,905.00
104260	412700		LONGEVITY	4,000.00
104260	418100		FICA	42,144.00
104260	418200		RETIREMENT	79,054.00
104260	418300		HEALTH INSURANCE	97,200.00
104260	418400		DENTAL INSURANCE	5,760.00
104260	418700		LIFE INSURANCE	302.00
104260	421200		UNIFORMS	9,500.00
104260	425100		VEHICLE FUEL	27,000.00
104260	426000		SUPPLIES	65,500.00
104260	431100		TRAVEL-MILEAGE	1,000.00
104260	431200		TRAVEL & TRAINING	8,500.00
104260	432100		TELEPHONE	1,296.00
104260	432500		POSTAGE	150.00
104260	433100		ELECTRICITY	320,000.00
104260	433200		HEAT	45,000.00

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**CALDWELL COUNTY, NORTH CAROLINA  
ANNUALLY BUDGETED FUNDS BY LINE ITEM  
FISCAL YEAR 2025-2026**

<u>ORG</u>	<u>OBJECT</u>	<u>PROJECT</u>	<u>DESCRIPTION</u>	<u>AMOUNT</u>
104260	433400		WATER	18,900.00
104260	435200		MAINT & REPAIR EQUIPMENT	47,000.00
104260	435300		MAINT & REPAIR - VEHICLES	22,500.00
104260	435310		VEHICLE MONITORING - GPS	1,877.00
104260	435500		MAINT & REPAIR - BUILDING	236,000.00
104260	435503		M&R GROUNDS	37,500.00
104260	435601		SAFETY	1,000.00
104260	435700		BUILDING SECURITY IMPROVEMENTS	4,500.00
104260	443500		UNDERGROUND TANK REMOVAL	1,200.00
104260	443700		EXCAVATION/GRAVEL	5,000.00
104260	444100		CONTRACTUAL EXPENSE	212,000.00
104260	444100	4001	CONTRACTUAL EXPENSE	25,000.00
<b>TOTAL</b>	<b>BUILDINGS &amp; GROUNDS</b>			<b>1,865,788.00</b>
104261	COURTHOUSE BUILDING			
104261	412100		SALARIES	40,140.00
104261	412700		LONGEVITY	1,700.00
104261	418100		FICA	3,201.00
104261	418200		RETIREMENT	6,004.00
104261	418300		HEALTH INSURANCE	8,100.00
104261	418400		DENTAL INSURANCE	480.00
104261	418700		LIFE INSURANCE	22.00
104261	426000		SUPPLIES	11,500.00
104261	433100		ELECTRICITY	40,000.00
104261	433200		HEAT	9,500.00
104261	433400		WATER	2,500.00
104261	435500		MAINT & REPAIR - BUILDING	40,000.00
104261	444100		CONTRACTUAL EXPENSE	26,000.00

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**CALDWELL COUNTY, NORTH CAROLINA  
ANNUALLY BUDGETED FUNDS BY LINE ITEM  
FISCAL YEAR 2025-2026**

<u>ORG</u>	<u>OBJECT</u>	<u>PROJECT</u>	<u>DESCRIPTION</u>	<u>AMOUNT</u>
104261	452000		NON-CAPITALIZED EQUIPMENT	5,500.00
<b>TOTAL</b>	<b>COURTHOUSE BUILDING</b>			<b>194,647.00</b>
104286	CONVENIENCE CENTERS			
104286	318001		SCRAP TIRE TAX	(150,000.00)
104286	318010		WHITE GOODS TAX	(50,000.00)
104286	412100		SALARIES	347,351.00
104286	412700		LONGEVITY	550.00
104286	418100		FICA	26,614.00
104286	418200		RETIREMENT	49,924.00
104286	418300		HEALTH INSURANCE	8,100.00
104286	418400		DENTAL INSURANCE	480.00
104286	418700		LIFE INSURANCE	54.00
104286	419203		HAZARDOUS MATERIALS	50,000.00
104286	425100		VEHICLE FUEL	5,000.00
104286	426000		SUPPLIES	12,000.00
104286	433100		ELECTRICITY	17,000.00
104286	433400		WATER	2,500.00
104286	435300		MAINT & REPAIR - VEHICLES	2,500.00
104286	435400		TIRE DISPOSAL	150,000.00
104286	435500		MAINT & REPAIR - BUILDING	12,000.00
104286	435600		WHITE GOODS DISPOSAL	50,000.00
104286	444100		CONTRACTUAL EXPENSE	191,500.00
104286	444111		TRASH PICK UP	70,000.00
<b>TOTAL</b>	<b>CONVENIENCE CENTERS</b>			<b>795,573.00</b>
104310	SHERIFF			
104310	310000		MISC. REVENUE	(6,000.00)

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**CALDWELL COUNTY, NORTH CAROLINA  
ANNUALLY BUDGETED FUNDS BY LINE ITEM  
FISCAL YEAR 2025-2026**

<u>ORG</u>	<u>OBJECT</u>	<u>PROJECT</u>	<u>DESCRIPTION</u>	<u>AMOUNT</u>
104310	322000		CONCEALED WEAPONS PERMIT	(150,000.00)
104310	340006		SHERIFF COLLECTION FEES	(1,000.00)
104310	341002		CIVIL FEES	(100,000.00)
104310	364200		SHERIFF DONATED FUNDS	(4,000.00)
104310	412100		SALARIES	751,897.00
104310	412200		SALARIES-OVERTIME	40,000.00
104310	412700		LONGEVITY	11,850.00
104310	418100		FICA	68,934.00
104310	418200		RETIREMENT	124,974.00
104310	418300		HEALTH INSURANCE	72,900.00
104310	418400		DENTAL INSURANCE	4,320.00
104310	418700		LIFE INSURANCE	378.00
104310	418900		SUPPLEMENTAL BENEFITS	109,847.00
104310	419200		PROFESSIONAL FEES	45,000.00
104310	419401		PYSHCOLOGICAL EVALUATIONS	20,000.00
104310	421200		UNIFORMS	10,000.00
104310	426000		SUPPLIES	39,000.00
104310	431200		TRAVEL & TRANING	12,000.00
104310	432100		TELEPHONE	115,400.00
104310	432500		POSTAGE	10,000.00
104310	432900		EXP OF DONATED FUNDS	4,000.00
104310	432902		SHERIFF'S EXPLORERS	4,500.00
104310	435200		MAINT & REPAIR EQUIPMENT	20,000.00
104310	435500		MAINT & REPAIR - BUILDING	13,000.00
104310	444100		CONTRACTUAL EXPENSE	171,145.00
104310	449100		MEMBERSHIP DUES/SUBSCRIPTIONS	5,000.00
104310	469301		CONCEALED WEAPON/STATE	105,000.00
<b>TOTAL</b>	<b>SHERIFF</b>			<b>1,498,145.00</b>

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**CALDWELL COUNTY, NORTH CAROLINA  
ANNUALLY BUDGETED FUNDS BY LINE ITEM  
FISCAL YEAR 2025-2026**

<u>ORG</u>	<u>OBJECT</u>	<u>PROJECT</u>	<u>DESCRIPTION</u>	<u>AMOUNT</u>
104311	NARCOTICS INVESTIGATIONS			
104311	412100		SALARIES	314,426.00
104311	412200		SALARIES-OVERTIME	20,100.00
104311	412700		LONGEVITY	3,500.00
104311	418100		FICA	25,859.00
104311	418200		RETIREMENT	68,388.00
104311	418300		HEALTH INSURANCE	40,500.00
104311	418400		DENTAL INSURANCE	2,400.00
104311	418700		LIFE INSURANCE	108.00
104311	421200		UNIFORMS	4,000.00
104311	425100		VEHICLE FUEL	5,000.00
104311	426000		SUPPLIES	10,000.00
104311	431200		TRAVEL & TRANING	6,500.00
104311	444100		CONTRACTUAL EXPENSE	24,392.00
104311	465100		INVESTIGATIVE FUNDS	55,000.00
<b>TOTAL</b>	<b>NARCOTICS INVESTIGATIO</b>			<b>580,173.00</b>
104312	WILSON CREEK PATROL			
104312	310000		MISC. REVENUE	(5,622.00)
104312	412100		SALARIES	60,000.00
104312	418100		FICA	4,590.00
104312	418200		RETIREMENT	12,660.00
<b>TOTAL</b>	<b>WILSON CREEK PATROL</b>			<b>71,628.00</b>
104313	FEDERAL SEIZURE FUNDS			
104313	331100		ASSET SEIZURE FUNDS/FED. AID	(5,000.00)
104313	426000		SUPPLIES	5,000.00

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**CALDWELL COUNTY, NORTH CAROLINA  
 ANNUALLY BUDGETED FUNDS BY LINE ITEM  
 FISCAL YEAR 2025-2026**

<u>ORG</u>	<u>OBJECT</u>	<u>PROJECT</u>	<u>DESCRIPTION</u>	<u>AMOUNT</u>
<b>TOTAL</b>	<b>FEDERAL SEIZURE FUNDS</b>			-
104314	STATE CONTROLLED SUSBTANCE			
104314	331100		ASSET SEIZURE FUNDS/FED. AID	(100,800.00)
104314	426000		SUPPLIES	800.00
104314	465100		INVESTIGATIVE FUNDS	<u>100,000.00</u>
<b>TOTAL</b>	<b>STATE CONTROLLED SUSBT</b>			-
104315	SCHOOL RESOURCE OFFICERS			
104315	330001		SCHOOL RESOURCE OFFICER	(632,713.00)
104315	412100		SALARIES	804,849.00
104315	412200		SALARIES-OVERTIME	15,000.00
104315	412700		LONGEVITY	8,600.00
104315	418100		FICA	63,377.00
104315	418200		RETIREMENT	174,803.00
104315	418300		HEALTH INSURANCE	113,400.00
104315	418400		DENTAL INSURANCE	6,720.00
104315	418700		LIFE INSURANCE	303.00
104315	421200		UNIFORMS	21,889.00
104315	426000		SUPPLIES	7,000.00
104315	431200		TRAVEL & TRANING	20,000.00
104315	435300		MAINT & REPAIR - VEHICLES	<u>34,250.00</u>
<b>TOTAL</b>	<b>SCHOOL RESOURCE OFFICE</b>			<b>637,478.00</b>
104316	PATROL DIVISION			
104316	412100		SALARIES	1,932,289.00
104316	412200		SALARIES-OVERTIME	135,000.00
104316	412700		LONGEVITY	15,050.00

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**CALDWELL COUNTY, NORTH CAROLINA  
ANNUALLY BUDGETED FUNDS BY LINE ITEM  
FISCAL YEAR 2025-2026**

<u>ORG</u>	<u>OBJECT</u>	<u>PROJECT</u>	<u>DESCRIPTION</u>	<u>AMOUNT</u>
104316	418100		FICA	161,315.00
104316	418200		RETIREMENT	438,024.00
104316	418300		HEALTH INSURANCE	267,300.00
104316	418400		DENTAL INSURANCE	15,480.00
104316	418700		LIFE INSURANCE	746.00
104316	418900		SUPPLEMENTAL BENEFITS	26,353.00
104316	421200		UNIFORMS	44,196.00
104316	421300		BULLET PROOF VESTS	53,825.00
104316	421400		PROTECTIVE GEAR	10,000.00
104316	425100		VEHICLE FUEL	180,000.00
104316	426000		SUPPLIES	16,000.00
104316	426500		DRUG DOG EXPENSES	18,500.00
104316	431200		TRAVEL & TRAINING	37,000.00
104316	435300		MAINT & REPAIR - VEHICLES	72,000.00
104316	444100		CONTRACTUAL EXPENSE	58,695.00
104316	452000		NON-CAPITALIZED EQUIPMENT	5,000.00
104316	466000		SPECIAL RESPONSE TEAM	22,000.00
<b>TOTAL</b>	<b>PATROL DIVISION</b>			<b>3,508,773.00</b>
104317	INVESTIGATIVE DIVISION			
104317	341100		CLERK OF COURT - INVESTIGATION	(2,000.00)
104317	412100		SALARIES	771,402.00
104317	412200		SALARIES-OVERTIME	50,000.00
104317	412700		LONGEVITY	13,650.00
104317	418100		FICA	66,315.00
104317	418200		RETIREMENT	168,795.00
104317	418300		HEALTH INSURANCE	105,300.00
104317	418400		DENTAL INSURANCE	6,240.00

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**CALDWELL COUNTY, NORTH CAROLINA  
ANNUALLY BUDGETED FUNDS BY LINE ITEM  
FISCAL YEAR 2025-2026**

<u>ORG</u>	<u>OBJECT</u>	<u>PROJECT</u>	<u>DESCRIPTION</u>	<u>AMOUNT</u>
104317	418700		LIFE INSURANCE	281.00
104317	418900		SUPPLEMENTAL BENEFITS	36,901.00
104317	421200		UNIFORMS	14,000.00
104317	425100		VEHICLE FUEL	32,000.00
104317	426000		SUPPLIES	24,000.00
104317	426800		CRIME PREVENTION	4,000.00
104317	431200		TRAVEL & TRAINING	14,000.00
104317	435300		MAINT & REPAIR - VEHICLES	42,440.00
104317	444100		CONTRACTUAL EXPENSE	54,068.00
104317	452000		NON-CAPITALIZED EQUIPMENT	16,500.00
104317	465200		CLERK OF COURT - INVESTIGATIVE	2,000.00
<b>TOTAL</b>	<b>INVESTIGATIVE DIVISION</b>			<b>1,419,892.00</b>
104318	SUPPORT SERVICES			
104318	351001		D.W.I. FINES	(3,000.00)
104318	364001		D.A.R.E. FUNDS	(10,000.00)
104318	412100		SALARIES	594,412.00
104318	412200		SALARIES-OVERTIME	15,000.00
104318	412700		LONGEVITY	9,500.00
104318	418100		FICA	50,995.00
104318	418200		RETIREMENT	113,627.00
104318	418300		HEALTH INSURANCE	81,000.00
104318	418400		DENTAL INSURANCE	4,800.00
104318	418700		LIFE INSURANCE	280.00
104318	418900		SUPPLEMENTAL BENEFITS	62,875.00
104318	421200		UNIFORMS	16,445.00
104318	421400		PROTECTIVE GEAR	7,000.00
104318	425100		VEHICLE FUEL	30,000.00

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**CALDWELL COUNTY, NORTH CAROLINA  
ANNUALLY BUDGETED FUNDS BY LINE ITEM  
FISCAL YEAR 2025-2026**

<u>ORG</u>	<u>OBJECT</u>	<u>PROJECT</u>	<u>DESCRIPTION</u>	<u>AMOUNT</u>
104318	426000		SUPPLIES	16,000.00
104318	426050		AMMUNITION	51,000.00
104318	431200		TRAVEL & TRAINING	19,000.00
104318	432800		DARE EXPENDITURES	20,000.00
104318	435300		MAINT & REPAIR - VEHICLES	22,954.00
104318	444100		CONTRACTUAL EXPENSE	402,438.00
104318	466010		SURVELIANCE TEAM	10,000.00
<b>TOTAL</b>	<b>SUPPORT SERVICES</b>			<b>1,514,326.00</b>
104319	RESERVES DIVISION			
104319	330023		STATE FOREST SERVICE	(12,500.00)
104319	412100		SALARIES	47,000.00
104319	418100		FICA	3,596.00
104319	421200		UNIFORMS	8,400.00
<b>TOTAL</b>	<b>RESERVES DIVISION</b>			<b>46,496.00</b>
104320	JAIL			
104320	330011		INMATE TELEPHONE REVENUES	(36,000.00)
104320	340001		JAIL FEES	(300,000.00)
104320	340002		HOUSE ARREST MONITOR FEES	(900.00)
104320	340004		JAIL COMMISSARY RECEIPTS	(8,000.00)
104320	412100		SALARIES	2,484,352.00
104320	412200		SALARIES-OVERTIME	200,000.00
104320	412700		LONGEVITY	26,800.00
104320	418100		FICA	194,614.00
104320	418200		RETIREMENT	397,572.00
104320	418300		HEALTH INSURANCE	372,600.00
104320	418400		DENTAL INSURANCE	22,080.00

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**CALDWELL COUNTY, NORTH CAROLINA  
ANNUALLY BUDGETED FUNDS BY LINE ITEM  
FISCAL YEAR 2025-2026**

<u>ORG</u>	<u>OBJECT</u>	<u>PROJECT</u>	<u>DESCRIPTION</u>	<u>AMOUNT</u>
104320	418700		LIFE INSURANCE	1,026.00
104320	418900		SUPPLEMENTAL BENEFITS	32,818.00
104320	421200		UNIFORMS	36,570.00
104320	425100		VEHICLE FUEL	40,000.00
104320	426000		SUPPLIES	60,000.00
104320	429900		INMATE SUPPLIES	53,000.00
104320	429901		CLEANING SUPPLIES JAIL	30,000.00
104320	429904		INMATE CLOTHING	9,000.00
104320	429905		HOUSE ARREST EXPENSE	1,000.00
104320	431200		TRAVEL & TRAINING	8,000.00
104320	435200		MAINT & REPAIR EQUIPMENT	9,500.00
104320	435300		MAINT & REPAIR - VEHICLES	26,000.00
104320	439700	5001	MEDICAL CARE - INMATES(DIRECT)	350,000.00
104320	444100		CONTRACTUAL EXPENSE	80,270.00
104320	444100	5001	CONTRACTUAL EXPENSE	447,792.00
104320	444120		INMATE MEALS	368,495.00
104320	444130		INMATE HOUSING COSTS	190,000.00
<b>TOTAL</b>	<b>JAIL</b>			<b>5,096,589.00</b>
104321	JAIL BUILDING			
104321	412100		SALARIES	66,340.00
104321	412200		SALARIES-OVERTIME	5,000.00
104321	412700		LONGEVITY	500.00
104321	418100		FICA	5,278.00
104321	418200		RETIREMENT	8,191.00
104321	418300		HEALTH INSURANCE	8,100.00
104321	418400		DENTAL INSURANCE	480.00
104321	418700		LIFE INSURANCE	22.00

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<u>ORG</u>	<u>OBJECT</u>	<u>PROJECT</u>	<u>DESCRIPTION</u>	<u>AMOUNT</u>
104321	421200		UNIFORMS	400.00
104321	426000		SUPPLIES	22,000.00
104321	433100		ELECTRICITY	175,175.00
104321	433400		WATER	61,355.00
104321	435500		MAINT & REPAIR - BUILDING	225,000.00
104321	444100		CONTRACTUAL EXPENSE	117,500.00
<b>TOTAL</b>	<b>JAIL BUILDING</b>			<b>695,341.00</b>
104600	EMERGENCY MEDICAL SERVICES			
104600	330002		AMBULANCE MEDICAID	(350,000.00)
104600	340000		AMBULANCE FEES	(4,000,000.00)
104600	412100		SALARIES	4,788,310.00
104600	412200		SALARIES-OVERTIME	1,188,555.00
104600	412700		LONGEVITY	39,600.00
104600	418100		FICA	426,430.00
104600	418200		RETIREMENT	714,285.00
104600	418300		HEALTH INSURANCE	631,800.00
104600	418400		DENTAL INSURANCE	37,440.00
104600	418700		LIFE INSURANCE	2,000.00
104600	419200		PROFESSIONAL FEES	1,000.00
104600	419900		LEGAL FEES	2,000.00
104600	421200		UNIFORMS	45,000.00
104600	421400		PROTECTIVE GEAR	15,000.00
104600	425100		VEHICLE FUEL	195,000.00
104600	426000		SUPPLIES	30,000.00
104600	426100		MEDICAL SUPPLIES	325,000.00
104600	431100		TRAVEL-MILEAGE	1,500.00
104600	431200		TRAVEL & TRAINING	25,000.00

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**CALDWELL COUNTY, NORTH CAROLINA  
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<u>ORG</u>	<u>OBJECT</u>	<u>PROJECT</u>	<u>DESCRIPTION</u>	<u>AMOUNT</u>
104600	432500		POSTAGE	6,000.00
104600	435200		MAINT & REPAIR EQUIPMENT	25,000.00
104600	435300		MAINT & REPAIR - VEHICLES	220,000.00
104600	435310		VEHICLE MONITORIING - GPS	7,079.00
104600	439500		EMS TRAINING	22,500.00
104600	441210		LEASE EXPENSE - EQUIPMENT	140,000.00
104600	444100		CONTRACTUAL EXPENSE	370,000.00
104600	444500		SERVICE CONTRACTS-SOFTWARE	62,260.00
104600	469600		HEPATITIS B VACCINE	1,000.00
<b>TOTAL</b>	<b>EMERGENCY MEDICAL SERV</b>			<b>4,971,759.00</b>
104601	FIRE MARSHALL			
104601	322110		FIRE MARSHAL FEES	(10,000.00)
104601	412100		SALARIES	279,792.00
104601	412200		SALARIES-OVERTIME	96,000.00
104601	412700		LONGEVITY	6,000.00
104601	418100		FICA	22,385.00
104601	418200		RETIREMENT	41,991.00
104601	418300		HEALTH INSURANCE	40,500.00
104601	418400		DENTAL INSURANCE	2,400.00
104601	418700		LIFE INSURANCE	141.00
104601	419200		PROFESSIONAL FEES	2,000.00
104601	421200		UNIFORMS	3,000.00
104601	421400		PROTECTIVE GEAR	12,000.00
104601	425100		VEHICLE FUEL	11,800.00
104601	426000		SUPPLIES	4,300.00
104601	431100		TRAVEL-MILEAGE	250.00
104601	431200		TRAVEL & TRANING	5,500.00

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**CALDWELL COUNTY, NORTH CAROLINA  
ANNUALLY BUDGETED FUNDS BY LINE ITEM  
FISCAL YEAR 2025-2026**

<u>ORG</u>	<u>OBJECT</u>	<u>PROJECT</u>	<u>DESCRIPTION</u>	<u>AMOUNT</u>
104601	432500		POSTAGE	500.00
104601	435200		MAINT & REPAIR EQUIPMENT	3,000.00
104601	435200	4005	MAINT & REPAIR EQUIPMENT	4,000.00
104601	435300		MAINT & REPAIR - VEHICLES	9,000.00
104601	435310		VEHICLE MONITORIING - GPS	1,041.00
104601	444100		CONTRACTUAL EXPENSE	1,500.00
104601	444500		SERVICE CONTRACTS-SOFTWARE	5,000.00
104601	469400	4005	FIRST RESPONDER SERVICES	75,000.00
<b>TOTAL</b>	<b>FIRE MARSHALL</b>			<b>617,100.00</b>
104602	EMERGENCY MANAGEMENT			
104602	330050		EMPG GRANT	(53,279.00)
104602	412100		SALARIES	71,375.00
104602	412700		LONGEVITY	2,400.00
104602	418100		FICA	5,600.00
104602	418200		RETIREMENT	11,000.00
104602	418300		HEALTH INSURANCE	9,600.00
104602	418400		DENTAL INSURANCE	420.00
104602	418700		LIFE INSURANCE	22.00
104602	419200		PROFESSIONAL FEES	1,000.00
104602	419203		HAZ-MAT REIMB. EXPENDITURE	26,000.00
104602	419800		SAFETY PROGRAM	7,000.00
104602	419900		LEGAL FEES	500.00
104602	421200		UNIFORMS	3,000.00
104602	425100		VEHICLE FUEL	8,000.00
104602	426000		SUPPLIES	5,000.00
104602	431100		TRAVEL-MILEAGE	750.00
104602	431200		TRAVEL & TRANING	5,500.00

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**CALDWELL COUNTY, NORTH CAROLINA  
ANNUALLY BUDGETED FUNDS BY LINE ITEM  
FISCAL YEAR 2025-2026**

<u>ORG</u>	<u>OBJECT</u>	<u>PROJECT</u>	<u>DESCRIPTION</u>	<u>AMOUNT</u>
104602	432500		POSTAGE	250.00
104602	435200		MAINT & REPAIR EQUIPMENT	7,000.00
104602	435300		MAINT & REPAIR - VEHICLES	5,000.00
104602	435310		VEHICLE MONITORIING - GPS	704.00
104602	444100		CONTRACTUAL EXPENSE	40,000.00
104602	444500		SERVICE CONTRACTS-SOFTWARE	1,200.00
<b>TOTAL</b>	<b>EMERGENCY MANAGEMENT</b>			<b>158,042.00</b>
104603	COMMUNICATIONS			
104603	412100		SALARIES	1,163,176.00
104603	412200		SALARIES-OVERTIME	344,000.00
104603	412700		LONGEVITY	12,000.00
104603	418100		FICA	109,800.00
104603	418200		RETIREMENT	182,710.00
104603	418300		HEALTH INSURANCE	153,900.00
104603	418400		DENTAL INSURANCE	9,120.00
104603	418700		LIFE INSURANCE	420.00
104603	421200		UNIFORMS	8,000.00
104603	426000		SUPPLIES	7,000.00
104603	431100		TRAVEL-MILEAGE	2,000.00
104603	431200		TRAVEL & TRANING	12,000.00
104603	432100		TELEPHONE	60,000.00
104603	433100		ELECTRICITY	32,000.00
104603	435200		MAINT & REPAIR EQUIPMENT	45,000.00
104603	441200		LEASE EXPENSE - TOWERS	45,000.00
104603	444100		CONTRACTUAL EXPENSE	232,000.00
104603	444500		SERVICE CONTRACTS-SOFTWARE	160,000.00
<b>TOTAL</b>	<b>COMMUNICATIONS</b>			<b>2,578,126.00</b>

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**CALDWELL COUNTY, NORTH CAROLINA  
ANNUALLY BUDGETED FUNDS BY LINE ITEM  
FISCAL YEAR 2025-2026**

<u>ORG</u>	<u>OBJECT</u>	<u>PROJECT</u>	<u>DESCRIPTION</u>	<u>AMOUNT</u>
104900	BUILDING INSPECTION			
104900	322100		BUILDING INSPECTION FEES	(858,151.00)
104900	412100		SALARIES	434,303.00
104900	412700		LONGEVITY	5,050.00
104900	418100		FICA	32,771.00
104900	418200		RETIREMENT	58,257.00
104900	418300		HEALTH INSURANCE	57,600.00
104900	418400		DENTAL INSURANCE	3,151.00
104900	418700		LIFE INSURANCE	260.00
104900	419200		PROFESSIONAL FEES	1,000.00
104900	421200		UNIFORMS	4,956.00
104900	425100		VEHICLE FUEL	18,000.00
104900	426000		SUPPLIES	6,500.00
104900	431100		TRAVEL-MILEAGE	1,500.00
104900	431200		TRAVEL & TRAINING	9,000.00
104900	432100		TELEPHONE	6,700.00
104900	432500		POSTAGE	850.00
104900	435300		MAINT & REPAIR - VEHICLES	8,000.00
104900	435310		VEHICLE MONITORING - GPS	1,408.00
104900	444100		CONTRACTUAL EXPENSE	160,345.00
104900	451001		VEHICLES	40,000.00
104900	456000		CODE BOOKS	8,500.00
<b>TOTAL</b>	<b>BUILDING INSPECTION</b>			-
104910	PLANNING			
104910	412100		SALARIES	135,232.00
104910	412700		LONGEVITY	2,750.00

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**CALDWELL COUNTY, NORTH CAROLINA  
ANNUALLY BUDGETED FUNDS BY LINE ITEM  
FISCAL YEAR 2025-2026**

<u>ORG</u>	<u>OBJECT</u>	<u>PROJECT</u>	<u>DESCRIPTION</u>	<u>AMOUNT</u>
104910	418100		FICA	10,250.00
104910	418200		RETIREMENT	18,221.00
104910	418300		HEALTH INSURANCE	14,400.00
104910	418400		DENTAL INSURANCE	840.00
104910	418700		LIFE INSURANCE	130.00
104910	419200		PROFESSIONAL FEES	2,928.00
104910	419900		LEGAL FEES	22,182.00
104910	425100		VEHICLE FUEL	792.00
104910	426000		SUPPLIES	4,311.00
104910	431100		TRAVEL-MILEAGE	1,685.00
104910	431200		TRAVEL & TRAINING	5,184.00
104910	432100		TELEPHONE	3,793.00
104910	432500		POSTAGE	3,328.00
104910	435300		MAINT & REPAIR - VEHICLES	1,331.00
104910	435310		VEHICLE MONITORING - GPS	235.00
104910	444100		CONTRACTUAL EXPENSE	70,106.00
104910	444112		CODE ENFORCEMENT	5,000.00
104910	444200		SERVICE CONTRACTS- COMP EQUIP	8,837.00
<b>TOTAL</b>	<b>PLANNING</b>			<b>311,535.00</b>
104950	COOPERATIVE EXTENSION			
104950	364006		CO-OP DONATED FUNDS	(12,000.00)
104950	425100		VEHICLE FUEL	1,250.00
104950	426000		SUPPLIES	6,520.00
104950	426200		SPECIAL PROJECT SUPPLIES	7,200.00
104950	431100		TRAVEL-MILEAGE	300.00
104950	431200		TRAVEL & TRAINING	1,500.00
104950	432500		POSTAGE	400.00

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**CALDWELL COUNTY, NORTH CAROLINA  
ANNUALLY BUDGETED FUNDS BY LINE ITEM  
FISCAL YEAR 2025-2026**

<u>ORG</u>	<u>OBJECT</u>	<u>PROJECT</u>	<u>DESCRIPTION</u>	<u>AMOUNT</u>
104950	432900		EXP OF DONATED FUNDS	12,000.00
104950	435300		MAINT & REPAIR - VEHICLES	2,260.00
104950	435310		VEHICLE MONITORIING - GPS	470.00
104950	444100		CONTRACTUAL EXPENSE	248,571.00
104950	449100		MEMBERSHIP DUES/SUBSCRIPTIONS	2,200.00
<b>TOTAL</b>	<b>COOPERATIVE EXTENSION</b>			<b>270,671.00</b>
104960	CONSERVATION DISTRICT			
104960	330000		OTHER GRANTS & AID RES INTERGO	(24,387.00)
104960	330000	10204	OTHER GRANTS & AID RES INTERGO	(7,200.00)
104960	412100		SALARIES	105,000.00
104960	412700		LONGEVITY	800.00
104960	418100		FICA	8,094.00
104960	418200		RETIREMENT	15,183.00
104960	418300		HEALTH INSURANCE	16,200.00
104960	418400		DENTAL INSURANCE	960.00
104960	418700		LIFE INSURANCE	44.00
104960	425100		VEHICLE FUEL	1,500.00
104960	426000		SUPPLIES	3,500.00
104960	426000	10204	SUPPLIES	7,200.00
104960	426101		VOLUNTARY AG DIST SUPPLIES	288.00
104960	426200		SPECIAL PROJECT SUPPLIES	5,592.00
104960	426210		BIG SWEEP PROJECT	1,500.00
104960	426700		CONSERVATION ACTIVITY SUPPLY	8,000.00
104960	431100		TRAVEL-MILEAGE	2,000.00
104960	431200		TRAVEL & TRANING	5,000.00
104960	432500		POSTAGE	250.00
104960	435300		MAINT & REPAIR - VEHICLES	1,500.00

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**CALDWELL COUNTY, NORTH CAROLINA  
ANNUALLY BUDGETED FUNDS BY LINE ITEM  
FISCAL YEAR 2025-2026**

<u>ORG</u>	<u>OBJECT</u>	<u>PROJECT</u>	<u>DESCRIPTION</u>	<u>AMOUNT</u>
104960	435310		VEHICLE MONITORIING - GPS	235.00
104960	444100		CONTRACTUAL EXPENSE	1,903.00
<b>TOTAL</b>	<b>CONSERVATION DISTRICT</b>			<b>153,162.00</b>
104970	ECONOMIC DEVELOPMENT			
104970	318003		ROOM OCCUPANCY TAX	(85,000.00)
104970	330000		OTHER GRANTS & AID RES INTERGO	-
104970	330000	10195	OTHER GRANTS & AID RES INTERGO	-
104970	412100		SALARIES	264,483.00
104970	412700		LONGEVITY	2,150.00
104970	418100		FICA	20,397.00
104970	418200		RETIREMENT	38,262.00
104970	418300		HEALTH INSURANCE	32,400.00
104970	418400		DENTAL INSURANCE	1,920.00
104970	418700		LIFE INSURANCE	173.00
104970	419200		PROFESSIONAL FEES	10,395.00
104970	419900		LEGAL FEES	42,500.00
104970	426000		SUPPLIES	4,000.00
104970	431100		TRAVEL-MILEAGE	15,750.00
104970	431200		TRAVEL & TRANING	10,000.00
104970	432100		TELEPHONE	9,840.00
104970	432500		POSTAGE	500.00
104970	433100		ELECTRICITY	4,000.00
104970	444100		CONTRACTUAL EXPENSE	16,875.00
104970	449100		MEMBERSHIP DUES/SUBSCRIPTIONS	5,500.00
104970	461900		ECONOMIC DEVELOPMENT INCENTIVE	5,308,393.00
104970	461920		MARKETING	36,750.00
104970	461952		TAXES OTHER	2,626.00

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**CALDWELL COUNTY, NORTH CAROLINA  
ANNUALLY BUDGETED FUNDS BY LINE ITEM  
FISCAL YEAR 2025-2026**

<u>ORG</u>	<u>OBJECT</u>	<u>PROJECT</u>	<u>DESCRIPTION</u>	<u>AMOUNT</u>
<b>TOTAL</b>	<b>ECONOMIC DEVELOPMENT</b>			<b>5,741,914.00</b>
105110	HEALTH ADMINISTRATION			
105110	310500		HEALTH SUPPORT SER.-MISC.	(70,000.00)
105110	330000		OTHER GRANTS & AID RES INTERGO	(75,000.00)
105110	330000	10194	OTHER GRANTS & AID RES INTERGO	(50,000.00)
105110	330505		HEALTH-MEDICAID	(90,000.00)
105110	334501		HEALTH SUPPORT STATE AID	(113,339.00)
105110	364000		DONATIONS & CONTRIBUTIONS	-
105110	412100		SALARIES	440,000.00
105110	412700		LONGEVITY	2,600.00
105110	418100		FICA	35,000.00
105110	418200		RETIREMENT	63,000.00
105110	418300		HEALTH INSURANCE	64,800.00
105110	418400		DENTAL INSURANCE	3,480.00
105110	418700		LIFE INSURANCE	260.00
105110	419200		PROFESSIONAL FEES	12,500.00
105110	419700		WELLNESS PROGRAM	8,000.00
105110	426000		SUPPLIES	38,500.00
105110	431100		TRAVEL-MILEAGE	9,200.00
105110	431200		TRAVEL & TRAINING	9,000.00
105110	432100		TELEPHONE	10,000.00
105110	432500		POSTAGE	13,500.00
105110	444100		CONTRACTUAL EXPENSE	69,950.00
105110	445400		LIABILITY INSURANCE	12,000.00
<b>TOTAL</b>	<b>HEALTH ADMINISTRATION</b>			<b>393,451.00</b>
105111	ENVIRONMENTAL HEALTH			

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**CALDWELL COUNTY, NORTH CAROLINA  
ANNUALLY BUDGETED FUNDS BY LINE ITEM  
FISCAL YEAR 2025-2026**

<u>ORG</u>	<u>OBJECT</u>	<u>PROJECT</u>	<u>DESCRIPTION</u>	<u>AMOUNT</u>
105111	334502		ENVIRONMENTAL HEALTH	-
105111	334506		ENVIRONMENTAL H.-FOOD/LODGING	(10,000.00)
105111	345502		HEALTH - FEES	(135,000.00)
105111	412100		SALARIES	471,000.00
105111	412700		LONGEVITY	3,350.00
105111	418100		FICA	36,500.00
105111	418200		RETIREMENT	68,000.00
105111	418300		HEALTH INSURANCE	64,800.00
105111	418400		DENTAL INSURANCE	3,840.00
105111	418700		LIFE INSURANCE	173.00
105111	419200		PROFESSIONAL FEES	1,000.00
105111	421200		UNIFORMS	2,625.00
105111	425100		VEHICLE FUEL	18,000.00
105111	426000		SUPPLIES	6,000.00
105111	431100		TRAVEL-MILEAGE	500.00
105111	431200		TRAVEL & TRAINING	5,000.00
105111	435300		MAINT & REPAIR - VEHICLES	7,000.00
105111	435310		VEHICLE MONITORING - GPS	2,346.00
105111	444100		CONTRACTUAL EXPENSE	23,000.00
<b>TOTAL</b>	<b>ENVIRONMENTAL HEALTH</b>			<b>568,134.00</b>
105112	WOMEN'S HEALTH			
105112	330506		WOMEN'S HEALTH(MCC)	(222,000.00)
105112	330518		MEDICAID	(5,000.00)
105112	412100		SALARIES	354,000.00
105112	412700		LONGEVITY	3,550.00
105112	418100		FICA	28,000.00
105112	418200		RETIREMENT	52,000.00

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**CALDWELL COUNTY, NORTH CAROLINA  
ANNUALLY BUDGETED FUNDS BY LINE ITEM  
FISCAL YEAR 2025-2026**

<u>ORG</u>	<u>OBJECT</u>	<u>PROJECT</u>	<u>DESCRIPTION</u>	<u>AMOUNT</u>
105112	418300		HEALTH INSURANCE	48,600.00
105112	418400		DENTAL INSURANCE	2,880.00
105112	418700		LIFE INSURANCE	162.00
105112	426000		SUPPLIES	5,000.00
105112	431100		TRAVEL-MILEAGE	6,250.00
105112	431200		TRAVEL & TRAINING	4,000.00
105112	444100		CONTRACTUAL EXPENSE	35,000.00
<b>TOTAL</b>	<b>WOMEN'S HEALTH</b>			<b>312,442.00</b>
105113	CHILD HEALTH			
105113	330512		CHILD HEALTH-MEDICAID(CSC)	(180,000.00)
105113	330517		CHILD FATALITY GRANT	(720.00)
105113	334507		CHILD HEALTH-CSC	(16,931.00)
105113	334510		CHILD HEALTH - IMMUNIZATION	(20,045.00)
105113	334520		SCHOOL NURSE INITIATIVE	(100,000.00)
105113	412100		SALARIES	182,000.00
105113	412700		LONGEVITY	3,600.00
105113	418100		FICA	14,500.00
105113	418200		RETIREMENT	27,600.00
105113	418300		HEALTH INSURANCE	24,300.00
105113	418400		DENTAL INSURANCE	1,440.00
105113	418700		LIFE INSURANCE	97.00
105113	419200		PROFESSIONAL FEES	100.00
105113	426000		SUPPLIES	3,500.00
105113	426100		MEDICAL SUPPLIES	1,000.00
105113	431100		TRAVEL-MILEAGE	3,000.00
105113	431200		TRAVEL & TRAINING	4,500.00
105113	444100		CONTRACTUAL EXPENSE	231,000.00

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**CALDWELL COUNTY, NORTH CAROLINA  
ANNUALLY BUDGETED FUNDS BY LINE ITEM  
FISCAL YEAR 2025-2026**

<u>ORG</u>	<u>OBJECT</u>	<u>PROJECT</u>	<u>DESCRIPTION</u>	<u>AMOUNT</u>
105113	444100	4015	CONTRACTUAL EXPENSE	100,000.00
<b>TOTAL</b>	<b>CHILD HEALTH</b>			<b>278,941.00</b>
105115	DENTAL HEALTH			
105115	330505		HEALTH-MEDICAID	(180,200.00)
105115	330511		CLINIC-MEDICAID MAXIMIZATION	(40,000.00)
105115	345502		HEALTH - FEES	(10,000.00)
105115	412100		SALARIES	225,000.00
105115	412700		LONGEVITY	1,350.00
105115	418100		FICA	17,500.00
105115	418200		RETIREMENT	32,500.00
105115	418300		HEALTH INSURANCE	32,400.00
105115	418400		DENTAL INSURANCE	1,920.00
105115	418700		LIFE INSURANCE	119.00
105115	419200		PROFESSIONAL FEES	2,500.00
105115	426000		SUPPLIES	4,000.00
105115	426100		MEDICAL SUPPLIES	27,000.00
105115	431100		TRAVEL-MILEAGE	500.00
105115	431200		TRAVEL & TRAINING	2,300.00
105115	444100		CONTRACTUAL EXPENSE	7,500.00
105115	444500		SERVICE CONTRACTS-SOFTWARE	3,000.00
<b>TOTAL</b>	<b>DENTAL HEALTH</b>			<b>127,389.00</b>
105116	HEALTH CLINIC			
105116	330000		OTHER GRANTS & AID RES INTERGO	(500,000.00)
105116	330000	10192	OTHER GRANTS & AID RES INTERGO	(73,446.00)
105116	330027		STATE STD PREVENTION GRANT	(100.00)
105116	330505		HEALTH-MEDICAID	(2,000.00)

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**CALDWELL COUNTY, NORTH CAROLINA  
ANNUALLY BUDGETED FUNDS BY LINE ITEM  
FISCAL YEAR 2025-2026**

<u>ORG</u>	<u>OBJECT</u>	<u>PROJECT</u>	<u>DESCRIPTION</u>	<u>AMOUNT</u>
105116	330507		CLINIC MEDICAID(COMM. DISEASE)	(500.00)
105116	330508		CLINIC-MEDICAID(FAMILY PLAN.)	(3,000.00)
105116	330509		CLINIC-MEDICAID-MATERNALHEALTH	(10,000.00)
105116	330510		CLINIC-MEDICAID(IMMUNIZATIONS)	(3,000.00)
105116	330511		CLINIC-MEDICAID MAXIMIZATION	(400,000.00)
105116	330513		CLINIC MEDICAID-CHILD HEALTH	(1,300.00)
105116	330519		CLINIC MEDICAID - COVID TEST	(500.00)
105116	331500		CLINIC-CHILD HEALTH	(29,938.00)
105116	331502		CLINIC-FAMILY PLANNING FED	(146,179.00)
105116	331503		CLINIC-MATERNAL HEALTH FED.	(28,995.00)
105116	331504		CLINIC-BCCP	(21,275.00)
105116	331506		HEALTH PROMOTION FEDERAL	(34,178.00)
105116	331507		PREPARE & RESPONSE BIOTERRORIS	(32,396.00)
105116	331509		CLINIC-BCCP-STATE	(11,375.00)
105116	334511		CLINIC-COMM DIS.-HIV	(12,500.00)
105116	334512		CLINIC-COMM. DISEASE TB	(4,026.00)
105116	334514		CLINIC-FAMILY PLANNING STATE	(10,283.00)
105116	334515		STD DRUGS	(1,242.00)
105116	345502		HEALTH - FEES	(500,000.00)
105116	412100		SALARIES	1,465,000.00
105116	412700		LONGEVITY	12,150.00
105116	418100		FICA	113,000.00
105116	418200		RETIREMENT	213,000.00
105116	418300		HEALTH INSURANCE	186,300.00
105116	418400		DENTAL INSURANCE	11,040.00
105116	418700		LIFE INSURANCE	594.00
105116	419200		PROFESSIONAL FEES	65,000.00
105116	426000		SUPPLIES	28,000.00

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**CALDWELL COUNTY, NORTH CAROLINA  
ANNUALLY BUDGETED FUNDS BY LINE ITEM  
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<u>ORG</u>	<u>OBJECT</u>	<u>PROJECT</u>	<u>DESCRIPTION</u>	<u>AMOUNT</u>
105116	426100		MEDICAL SUPPLIES	180,000.00
105116	431100		TRAVEL-MILEAGE	10,000.00
105116	431200		TRAVEL & TRAINING	13,000.00
105116	444100		CONTRACTUAL EXPENSE	<u>42,000.00</u>
<b>TOTAL</b>	<b>HEALTH CLINIC</b>			<b>512,851.00</b>
105167	HEALTH WIC			
105167	331501		WIC	(382,263.00)
105167	412100		SALARIES	360,000.00
105167	412700		LONGEVITY	1,900.00
105167	418100		FICA	27,500.00
105167	418200		RETIREMENT	52,000.00
105167	418300		HEALTH INSURANCE	64,800.00
105167	418400		DENTAL INSURANCE	3,840.00
105167	418700		LIFE INSURANCE	206.00
105167	426000		SUPPLIES	7,100.00
105167	426100		MEDICAL SUPPLIES	3,000.00
105167	431100		TRAVEL-MILEAGE	1,800.00
105167	431200		TRAVEL & TRAINING	3,000.00
105167	432100		TELEPHONE	5,400.00
105167	432500		POSTAGE	1,800.00
105167	444100		CONTRACTUAL EXPENSE	7,000.00
105167	444800		COMPUTER TECHNOLOGY LEASE	<u>3,200.00</u>
<b>TOTAL</b>	<b>HEALTH WIC</b>			<b>160,283.00</b>
105200	ANIMAL CARE & ENFORCEMENT			
105200	330000		OTHER GRANTS & AID RES INTERGO	(20,000.00)
105200	345501		ANIMAL CARE & ENFORCEMENT FEES	(25,000.00)

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**CALDWELL COUNTY, NORTH CAROLINA  
ANNUALLY BUDGETED FUNDS BY LINE ITEM  
FISCAL YEAR 2025-2026**

<u>ORG</u>	<u>OBJECT</u>	<u>PROJECT</u>	<u>DESCRIPTION</u>	<u>AMOUNT</u>
105200	412100		SALARIES	690,288.00
105200	412200		SALARIES-OVERTIME	11,000.00
105200	412700		LONGEVITY	5,450.00
105200	418100		FICA	53,224.00
105200	418200		RETIREMENT	104,853.00
105200	418300		HEALTH INSURANCE	113,400.00
105200	418400		DENTAL INSURANCE	6,720.00
105200	418700		LIFE INSURANCE	421.00
105200	419200		PROFESSIONAL FEES	1,000.00
105200	419900		LEGAL FEES	4,000.00
105200	421200		UNIFORMS	8,000.00
105200	425100		VEHICLE FUEL	15,000.00
105200	426000		SUPPLIES	18,000.00
105200	426110		VETERINARY SUPPLIES	10,000.00
105200	431100		TRAVEL-MILEAGE	5,000.00
105200	431200		TRAVEL & TRAINING	15,000.00
105200	432100		TELEPHONE	7,000.00
105200	432500		POSTAGE	3,000.00
105200	435200		MAINT & REPAIR EQUIPMENT	5,000.00
105200	435300		MAINT & REPAIR - VEHICLES	10,000.00
105200	435310		VEHICLE MONITORING - GPS	1,979.00
105200	444100		CONTRACTUAL EXPENSE	70,000.00
105200	444500		SERVICE CONTRACTS-SOFTWARE	4,000.00
105200	452000		NON-CAPITALIZED EQUIPMENT	6,300.00
<b>TOTAL</b>	<b>ANIMAL CARE &amp; ENFORCEM</b>			<b>1,123,635.00</b>
105210	ANIMAL SHELTER BUILDING			
105210	426000		SUPPLIES	10,000.00

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**CALDWELL COUNTY, NORTH CAROLINA  
ANNUALLY BUDGETED FUNDS BY LINE ITEM  
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<u>ORG</u>	<u>OBJECT</u>	<u>PROJECT</u>	<u>DESCRIPTION</u>	<u>AMOUNT</u>
105210	433100		ELECTRICITY	25,000.00
105210	433200		HEAT	6,000.00
105210	433400		WATER	4,500.00
105210	435500		MAINT & REPAIR - BUILDING	20,000.00
105210	444100		CONTRACTUAL EXPENSE	60,000.00
<b>TOTAL</b>	<b>ANIMAL SHELTER BUILDIN</b>			<b>125,500.00</b>
105310	SOCIAL SERVICES			
105310	330620		DSS-PROGRAM INTEGRITY COLL.	(25,000.00)
105310	331600		DSS-FEDERAL	(8,537,285.00)
105310	334600		DSS-STATE	(707,637.00)
105310	337601		DSS-OTHER	(15,000.00)
105310	340600		DSS-FEES	(1,000.00)
105310	340611		DSS ADOPTION FEES	(3,000.00)
105310	412100		SALARIES	9,285,492.00
105310	412700		LONGEVITY	84,600.00
105310	418100		FICA	716,812.00
105310	418200		RETIREMENT	1,340,195.00
105310	418300		HEALTH INSURANCE	1,449,900.00
105310	418400		DENTAL INSURANCE	85,920.00
105310	418700		LIFE INSURANCE	4,925.00
105310	419200		PROFESSIONAL FEES	125,000.00
105310	425100		VEHICLE FUEL	30,000.00
105310	426000		SUPPLIES	65,000.00
105310	431100		TRAVEL-MILEAGE	65,000.00
105310	431200		TRAVEL & TRANING	54,000.00
105310	432100		TELEPHONE	126,000.00
105310	432500		POSTAGE	65,000.00

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**CALDWELL COUNTY, NORTH CAROLINA  
ANNUALLY BUDGETED FUNDS BY LINE ITEM  
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<u>ORG</u>	<u>OBJECT</u>	<u>PROJECT</u>	<u>DESCRIPTION</u>	<u>AMOUNT</u>
105310	435200		MAINT & REPAIR EQUIPMENT	10,000.00
105310	435300		MAINT & REPAIR - VEHICLES	20,000.00
105310	435310		VEHICLE MONITORING - GPS	3,400.00
105310	444100		CONTRACTUAL EXPENSE	126,000.00
105310	444200		SERVICE CONTRACTS- COMP EQUIP	115,000.00
105310	444800		COMPUTER TECHNOLOGY LEASE	88,000.00
105310	452000		NON-CAPITALIZED EQUIPMENT	-
105310	468000		FOOD STAMP PROGRAM	25,000.00
<b>TOTAL</b>	<b>SOCIAL SERVICES</b>			<b>4,596,322.00</b>
105390	CHILD RESOURCES			
105390	331605		FC - IVE	(892,500.00)
105390	331609		FC ADOPT ASSIST VENDOR	(63,750.00)
105390	331611		LINKS	(30,000.00)
105390	334615		FC SFHF	(660,000.00)
105390	437800		DAYCARE PURCHASE	5,000.00
105390	443100		FOSTER HOME FUNDS	1,200,000.00
105390	443102		FOSTER CARE - IVE	1,050,000.00
105390	443200		LINKS	30,000.00
105390	443210		SPECIAL ADOPTION ASST FUNDS	100,000.00
105390	443220		ADOPTIONS ASST - VENDOR	85,000.00
105390	443230		ADOPTION ASSIST - CASH	810,000.00
105390	443240		SPECIAL NEEDS	30,000.00
<b>TOTAL</b>	<b>CHILD RESOURCES</b>			<b>1,663,750.00</b>
105391	ADULT RESOURCES			
105391	331620		APS ESSENTIAL SERVICE	-
105391	334620		SSBG ADULT DAYCARE	(23,988.00)

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ANNUALLY BUDGETED FUNDS BY LINE ITEM  
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<u>ORG</u>	<u>OBJECT</u>	<u>PROJECT</u>	<u>DESCRIPTION</u>	<u>AMOUNT</u>
105391	442100		REST HOME ASSISTANCE	500,000.00
105391	442130		SSBG - ADULT DAYCARE	27,415.00
105391	442140		UNCLAIMED BODIES	5,000.00
105391	442150		SPECIAL NEEDS - ADULTS	51,000.00
105391	442160		APS ESSENTIAL SERVICE	-
105391	446100		AID TO BLIND	9,235.00
<b>TOTAL</b>	<b>ADULT RESOURCES</b>			<b>568,662.00</b>
105392	TEMPORARY RESOURCES			
105392	331614		ECIP	(326,404.00)
105392	331616		WORK FIRST	(30,000.00)
105392	334623		LOW INCOME ENERGY ASSISTANCE	(518,931.00)
105392	364601		DSS DONATED FUNDS	(70,000.00)
105392	432900		EXP OF DONATED FUNDS	70,000.00
105392	438800		EMERGENCY ASSISTANCE	326,404.00
105392	441100		WORK FIRST	5,000.00
105392	441110		WF EMERGENCY ASST	30,000.00
105392	441150		LOW INCOME ENERGY ASSISTANCE	518,931.00
<b>TOTAL</b>	<b>TEMPORARY RESOURCES</b>			<b>5,000.00</b>
105393	MEDICAID MATCH			
105393	331600		DSS-FEDERAL	(23,720.00)
105393	334600		DSS-STATE	(12,280.00)
105393	337601		DSS-OTHER	(1,000.00)
105393	445100		MEDICAID (LOCAL MATCH)	25,000.00
105393	445301		MEDICAID TRANSPORT	40,000.00
<b>TOTAL</b>	<b>MEDICAID MATCH</b>			<b>28,000.00</b>

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**CALDWELL COUNTY, NORTH CAROLINA  
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<u>ORG</u>	<u>OBJECT</u>	<u>PROJECT</u>	<u>DESCRIPTION</u>	<u>AMOUNT</u>
105910	CALDWELL COUNTY SCHOOLS			
105910	333001		SECURE RURAL SCHOOLS PAYMENT	(60,000.00)
105910	423100		SCHOOL CURRENT EXPENSE	14,800,000.00
105910	465599		SECURE RURAL SCHOOLS	<u>60,000.00</u>
<b>TOTAL</b>	<b>CALDWELL COUNTY SCHOOL</b>			<b>14,800,000.00</b>
105920	COMMUNITY COLLEGE			
105920	318201		CABLE TV FRANCHISE FEE	(35,000.00)
105920	423500		COMMUNITY COLLEGE C/E	3,773,797.00
105920	423502		PEG SUPPORT FUNDING	35,000.00
105920	463500		COMM COLLEGE C/O	<u>180,000.00</u>
<b>TOTAL</b>	<b>COMMUNITY COLLEGE</b>			<b>3,953,797.00</b>
106110	LIBRARY			
106110	310000		MISC. REVENUE	(100.00)
106110	330000	10188	OTHER GRANTS & AID RES INTERGO	(66,004.00)
106110	334000		LIBRARY/ST AID	(164,016.00)
106110	351200		LIBRARY FINES/FEES	(8,000.00)
106110	351300		COPIER & BOOK RECEIPTS	(15,000.00)
106110	364005		LIBRARY DONATED FUNDS	(1,000.00)
106110	412100		SALARIES	989,812.00
106110	412700		LONGEVITY	10,300.00
106110	418100		FICA	65,791.00
106110	418200		RETIREMENT	123,412.00
106110	418300		HEALTH INSURANCE	153,900.00
106110	418400		DENTAL INSURANCE	9,120.00
106110	418700		LIFE INSURANCE	659.00
106110	419200		PROFESSIONAL FEES	2,500.00

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<u>ORG</u>	<u>OBJECT</u>	<u>PROJECT</u>	<u>DESCRIPTION</u>	<u>AMOUNT</u>
106110	419904		SPECIAL PROJECTS	3,000.00
106110	425100		VEHICLE FUEL	500.00
106110	426000		SUPPLIES	20,000.00
106110	429000	10188	GRANT EXPENDITURES	66,004.00
106110	431100		TRAVEL-MILEAGE	2,000.00
106110	431200		TRAVEL & TRAINING	2,500.00
106110	432100		TELEPHONE	5,000.00
106110	432101		INTERNET SERVICE	17,000.00
106110	432500		POSTAGE	1,000.00
106110	432900		EXP OF DONATED FUNDS	1,000.00
106110	435300		MAINT & REPAIR - VEHICLES	1,000.00
106110	435310		VEHICLE MONITORING - GPS	235.00
106110	444100		CONTRACTUAL EXPENSE	45,000.00
106110	456000		BOOKS & PERIODICALS	200,000.00
106110	456100		BOOK COVERS	12,500.00
<b>TOTAL</b>	<b>LIBRARY</b>			<b>1,478,113.00</b>
106234	WILSON CREEK VISITOR CTR BLDG			
106234	412100		SALARIES	18,000.00
106234	418100		FICA	1,377.00
106234	419900		LEGAL FEES	10,000.00
106234	426000		SUPPLIES	1,600.00
106234	433100		ELECTRICITY	2,500.00
106234	433200		HEAT	3,200.00
106234	435500		MAINT & REPAIR - BUILDING	3,000.00
106234	444100		CONTRACTUAL EXPENSE	6,500.00
106234	452000		NON-CAPITALIZED EQUIPMENT	-
<b>TOTAL</b>	<b>WILSON CREEK VISITOR C</b>			<b>46,177.00</b>

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**CALDWELL COUNTY, NORTH CAROLINA  
 ANNUALLY BUDGETED FUNDS BY LINE ITEM  
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<u>ORG</u>	<u>OBJECT</u>	<u>PROJECT</u>	<u>DESCRIPTION</u>	<u>AMOUNT</u>
106571	SPECIAL APP GENERAL GOVERNMENT			
106571	310000		MISC. REVENUE	(261,508.00)
106571	340032		FUEL REFUNDS	(10,000.00)
106571	444100	4725	CONTRACTUAL EXPENSE	22,200.00
106571	449300	5005	NCACC DUES	10,000.00
106571	449400	5004	WPCOG ALLOCATION	67,194.00
106571	462600	5004	WESTERN PIEDMONT (OLD CCATS)	74,300.00
106571	463800		LAW LIBRARY	6,000.00
106571	465807	5005	COMMUNITY SERVICE PROGRAM	6,000.00
106571	469303	5004	FORESTRY SERVICE	112,527.00
106571	469601	5005	SALARY RESERVE	1,200,000.00
<b>TOTAL</b>	<b>SPECIAL APP GENERAL GO</b>			<b>1,226,713.00</b>
106572	SPECIAL APP PUBLIC SAFETY			
106572	463600	5004	COURT REFORM EXPENSE	6,000.00
106572	463700	5004	CRIMESTOPPERS	3,600.00
106572	469410		BEAVER MANAGMENT ASST PROGAM	6,000.00
106572	484310	5004	PILT SHARING	60,000.00
<b>TOTAL</b>	<b>SPECIAL APP PUBLIC SAF</b>			<b>75,600.00</b>
106574	SPECIAL APP ECONOMIC DEVELOPME			
106574	318003	5003	ROOM OCCUPANCY TAX	(350,000.00)
106574	461100	5003	TRAVEL TOUR/OCCUPANCY TAX	350,000.00
<b>TOTAL</b>	<b>SPECIAL APP ECONOMIC D</b>			<b>-</b>
106576	SPECIAL APP HUMAN SERVICES			
106576	335700	5003	ABC BOTTLE TAX	(18,000.00)

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<u>ORG</u>	<u>OBJECT</u>	<u>PROJECT</u>	<u>DESCRIPTION</u>	<u>AMOUNT</u>
106576	340033		MENTAL HEALTH LEASE PAYMENTS	(20,004.00)
106576	460500	5005	MEDICAL EXAMINER	80,000.00
106576	460501	5004	CALDWELL OPPORTUNITIES	7,500.00
106576	460700	5004	MENTAL HEALTH	104,138.00
106576	460701	5003	ABC BOTTLE TAX TO SMOKY MTN	18,000.00
106576	461002	5004	ROBIN'S NEST	10,000.00
106576	461300	5004	CALDWELL HOUSE	6,000.00
106576	462100	5004	SENIOR CENTER OPERATIONS	5,000.00
106576	462401		CONFLICT RESOLUTION CENTER	10,340.00
106576	462800	5004	HOME DEL MEALS/TITLE III	16,000.00
106576	463000	5004	COUNCIL ON ADOLESCENT HEALTH	12,000.00
106576	464400	5004	FOOTHILLS REGIONAL AIRPORT	47,137.00
106576	464401	5004	AIRPORT PROPERTY TAXES	11,000.00
106576	469603	5004	HELPING HANDS CLINIC	20,000.00
106576	469608	5004	SMART START	10,000.00
<b>TOTAL</b>	<b>SPECIAL APP HUMAN SERV</b>			<b>319,111.00</b>
106577	SPECIAL APP CULTURE & RECREATI			
106577	460800	5004	CALDWELL ARTS COUNCIL	1,500.00
106577	461400	5004	HISTORICAL SOCIETY	2,500.00
106577	461500	5004	BATON RURITAN PARK	9,220.00
106577	461501	5004	OAKHILL PARK	10,846.00
106577	461503	5004	COLLETESVILLE PARK	19,334.00
106577	461507	5004	KINGS CREEK COMMUNITY ATHLETIC	2,720.00
106577	461508	5004	GAMEWELL OPTIMIST CLUB	4,720.00
106577	461509	5004	SPECIAL OLYMPICS	3,720.00
106577	461510	5004	NORTH CATAWBA OPTIMIST PARK	14,500.00
106577	461520	5004	SOUTH CALDWELL PARK	6,220.00

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<u>ORG</u>	<u>OBJECT</u>	<u>PROJECT</u>	<u>DESCRIPTION</u>	<u>AMOUNT</u>
106577	462700	5004	FORT DEFIANCE	3,500.00
106577	462900		PARK GRANT POOL	25,000.00
<b>TOTAL</b>	<b>SPECIAL APP CULTURE &amp;</b>			<b>103,780.00</b>
106578	SPECIAL APP EDUCATION			
106578	460600	5004	EDUCATION FOUNDATION	11,520.00
106578	463400	5004	COMMUNITIES IN SCHOOLS	33,000.00
<b>TOTAL</b>	<b>SPECIAL APP EDUCATION</b>			<b>44,520.00</b>
106579	JUVENILE CRIME PREVENTION			
106579	334100		STATE AID/JCPC	(263,703.00)
106579	466200		PSYCHOLOGICAL SERVICES	32,881.00
106579	466600		YOUTHFUL SEX OFFENDER TREATMT	43,360.00
106579	466900		TASK FORCE ADMIN FUNDS	12,890.00
106579	467101		PROJECT CHALLENGE	67,000.00
106579	467500		JUST GIRLS - REPAY	15,500.00
106579	467600		CONFLICT RESOLUTION	45,964.00
106579	467800		KIDS AT WORK	46,108.00
<b>TOTAL</b>	<b>JUVENILE CRIME PREVENT</b>			<b>-</b>
109000	CAPITAL OUTLAY			
109000	451000	4160	EQUIPMENT	70,000.00
109000	451000	4170	EQUIPMENT	161,935.00
109000	451000	4600	EQUIPMENT	46,000.00
109000	451001	4318	VEHICLES	1,377,344.00
109000	451001	4600	VEHICLES	520,000.00
109000	451001	5310	VEHICLES	51,512.00
<b>TOTAL</b>	<b>CAPITAL OUTLAY</b>			<b>2,226,791.00</b>

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<u>ORG</u>	<u>OBJECT</u>	<u>PROJECT</u>	<u>DESCRIPTION</u>	<u>AMOUNT</u>
109100	DEBT SERVICE-GEN GOVERNMENT			
109100	419601		LOAN CLOSING FEES	25,000.00
109100	473000		INSTALLMENT PURCHASE PRINCIPAL	3,384,000.00
109100	474000		INSTALLMENT PURCHASE INTEREST	283,000.00
109100	474102		NC HOUSING FINANCE AGENCY LOAN	20,004.00
<b>TOTAL</b>	<b>DEBT SERVICE-GEN GOVER</b>			<b>3,712,004.00</b>
109800	INTERFUND TRANSFER			
109800	390000		INSTALLMENT PURCHASE OBLIG	(2,226,791.00)
109800	391000		INTERFUND TRANSFER/CAPITAL PRO	(320,000.00)
109800	391006		INTERFUND TRANSFER - 911	(350,000.00)
109800	392001		SALE OF ASSETS	(25,000.00)
109800	397000		FUND BALANCE APPROPRIATED	(3,613,343.00)
<b>TOTAL</b>	<b>INTERFUND TRANSFER</b>			<b>(6,543,634.00)</b>
134309	EMER TELE SYS-WIRELESS			
134309	340015		WIRELESS 911 REVENUE	(232,501.00)
134309	426000		SUPPLIES	5,500.00
134309	431200		TRAVEL & TRANING	20,977.00
134309	432100		TELEPHONE	30,000.00
134309	444100		CONTRACTUAL EXPENSE	152,024.00
134309	444500		SERVICE CONTRACTS-SOFTWARE	24,000.00
<b>TOTAL</b>	<b>EMER TELE SYS-WIRELESS</b>			<b>-</b>

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<u>ORG</u>	<u>OBJECT</u>	<u>PROJECT</u>	<u>DESCRIPTION</u>	<u>AMOUNT</u>
144180	DEED OF TRUST FUND			
144180	341200		REGISTER OF DEEDS FEES	(650,000.00)
144180	444100		CONTRACTUAL EXPENSE	<u>650,000.00</u>
<b>TOTAL</b>	<b>DEED OF TRUST FUND</b>			-
203000	SALES TAX REINVESTMENT FUND			
203000	330022		MUNICIPALITY SALES TAX CONTR.	(600,000.00)
203000	397000		FUND BALANCE APPROPRIATED	(2,000,000.00)
203000	498000		INTERFUND TRANSFER-GEN	350,000.00
204504	444100		CONTRACTUAL EXPENSE	108,125.00
204504	461900		ECONOMIC DEVELOPMENT INCENTIVE	<u>2,141,875.00</u>
<b>TOTAL</b>	<b>SALES TAX REINVESTMENT</b>			-
244340	RESCUE SERVICES			
244340	311115		2015 PROPERTY TAX	(1,000.00)
244340	311116		2016 PROPERTY TAX	(1,000.00)
244340	484300		DISTRICT TAX COLLECTIONS	<u>2,000.00</u>
<b>TOTAL</b>	<b>RESCUE SERVICES</b>			-
254340	GAMEWELL FIRE DISTRICT			
254340	311124		2024 PROPERTY TAX	(20,000.00)
254340	311125		2025 PROPERTY TAX	(1,000,000.00)
254340	311325		2025 VEHICLE TAX	(125,000.00)
254340	319100		PENALTIES & INTEREST	(5,000.00)
254340	319102		DISCOUNTS	5,000.00
254340	444108		VEHICLE TAX COLLECTION FEES	3,000.00
254340	484300		DISTRICT TAX COLLECTIONS	<u>1,142,000.00</u>
<b>TOTAL</b>	<b>GAMEWELL FIRE DISTRICT</b>			-

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**CALDWELL COUNTY, NORTH CAROLINA  
ANNUALLY BUDGETED FUNDS BY LINE ITEM  
FISCAL YEAR 2025-2026**

<u>ORG</u>	<u>OBJECT</u>	<u>PROJECT</u>	<u>DESCRIPTION</u>	<u>AMOUNT</u>
264340	NORTH CATAWBA FIRE DISTRICT			
264340	311124		2024 PROPERTY TAX	(15,000.00)
264340	311125		2025 PROPERTY TAX	(1,750,000.00)
264340	311325		2025 VEHICLE TAX	(195,000.00)
264340	319100		PENALTIES & INTEREST	(5,000.00)
264340	319102		DISCOUNTS	15,000.00
264340	444108		VEHICLE TAX COLLECTION FEES	5,000.00
264340	484300		DISTRICT TAX COLLECTIONS	<u>1,945,000.00</u>
<b>TOTAL</b>	<b>NORTH CATAWBA FIRE DIS</b>			-
274340	PATTERSON FIRE DISTRICT			
274340	311124		2024 PROPERTY TAX	(10,000.00)
274340	311125		2025 PROPERTY TAX	(365,000.00)
274340	311325		2025 VEHICLE TAX	(35,000.00)
274340	319100		PENALTIES & INTEREST	(5,000.00)
274340	319102		DISCOUNTS	5,000.00
274340	444108		VEHICLE TAX COLLECTION FEES	3,000.00
274340	484300		DISTRICT TAX COLLECTIONS	<u>407,000.00</u>
<b>TOTAL</b>	<b>PATTERSON FIRE DISTRIC</b>			-
294340	VALMEAD FIRE DISTRICT			
294340	311124		2024 PROPERTY TAX	(10,000.00)
294340	311125		2025 PROPERTY TAX	(345,000.00)
294340	311325		2025 VEHICLE TAX	(40,000.00)
294340	319100		PENALTIES & INTEREST	(3,000.00)
294340	319102		DISCOUNTS	3,000.00
294340	444108		VEHICLE TAX COLLECTION FEES	2,000.00

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**CALDWELL COUNTY, NORTH CAROLINA  
ANNUALLY BUDGETED FUNDS BY LINE ITEM  
FISCAL YEAR 2025-2026**

<u>ORG</u>	<u>OBJECT</u>	<u>PROJECT</u>	<u>DESCRIPTION</u>	<u>AMOUNT</u>
294340	484300		DISTRICT TAX COLLECTIONS	<u>393,000.00</u>
<b>TOTAL</b>	<b>VALMEAD FIRE DISTRICT</b>			-
304340	LITTLE RIVER FIRE DISTRICT			
304340	311124		2024 PROPERTY TAX	(10,000.00)
304340	311125		2025 PROPERTY TAX	(500,000.00)
304340	311325		2025 VEHICLE TAX	(55,000.00)
304340	319100		PENALTIES & INTEREST	(5,000.00)
304340	319102		DISCOUNTS	5,000.00
304340	444108		VEHICLE TAX COLLECTION FEES	2,000.00
304340	484300		DISTRICT TAX COLLECTIONS	<u>563,000.00</u>
<b>TOTAL</b>	<b>LITTLE RIVER FIRE DIST</b>			-
314340	SAWMILLS FIRE DISTRICT			
314340	311124		2024 PROPERTY TAX	(15,000.00)
314340	311125		2025 PROPERTY TAX	(835,000.00)
314340	311325		2025 VEHICLE TAX	(105,000.00)
314340	319100		PENALTIES & INTEREST	(5,000.00)
314340	319102		DISCOUNTS	10,000.00
314340	444108		VEHICLE TAX COLLECTION FEES	5,000.00
314340	484300		DISTRICT TAX COLLECTIONS	<u>945,000.00</u>
<b>TOTAL</b>	<b>SAWMILLS FIRE DISTRICT</b>			-
324340	GRACE CHAPEL FIRE DISTRICT			
324340	311124		2024 PROPERTY TAX	(10,000.00)
324340	311125		2025 PROPERTY TAX	(1,500,000.00)
324340	311325		2025 VEHICLE TAX	(150,000.00)
324340	319100		PENALTIES & INTEREST	(5,000.00)

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**CALDWELL COUNTY, NORTH CAROLINA  
ANNUALLY BUDGETED FUNDS BY LINE ITEM  
FISCAL YEAR 2025-2026**

<u>ORG</u>	<u>OBJECT</u>	<u>PROJECT</u>	<u>DESCRIPTION</u>	<u>AMOUNT</u>
324340	319102		DISCOUNTS	10,000.00
324340	444108		VEHICLE TAX COLLECTION FEES	3,000.00
324340	484300		DISTRICT TAX COLLECTIONS	<u>1,652,000.00</u>
<b>TOTAL</b>	<b>GRACE CHAPEL FIRE DIST</b>			-
334340	COLLETTSVILLE FIRE DISTRICT			
334340	311124		2024 PROPERTY TAX	(15,000.00)
334340	311125		2025 PROPERTY TAX	(550,000.00)
334340	311325		2025 VEHICLE TAX	(50,000.00)
334340	319100		PENALTIES & INTEREST	(5,000.00)
334340	319102		DISCOUNTS	5,000.00
334340	444108		VEHICLE TAX COLLECTION FEES	2,000.00
334340	484300		DISTRICT TAX COLLECTIONS	<u>613,000.00</u>
<b>TOTAL</b>	<b>COLLETTSVILLE FIRE DIS</b>			-
344340	YADKIN VALLEY FIRE DISTRICT			
344340	311124		2024 PROPERTY TAX	(5,000.00)
344340	311125		2025 PROPERTY TAX	(175,000.00)
344340	311325		2025 VEHICLE TAX	(15,000.00)
344340	319100		PENALTIES & INTEREST	(2,000.00)
344340	319102		DISCOUNTS	2,000.00
344340	444108		VEHICLE TAX COLLECTION FEES	1,000.00
344340	484300		DISTRICT TAX COLLECTIONS	<u>194,000.00</u>
<b>TOTAL</b>	<b>YADKIN VALLEY FIRE DIS</b>			-
354340	KINGS CREEK FIRE DISTRICT			
354340	311124		2024 PROPERTY TAX	(10,000.00)
354340	311125		2025 PROPERTY TAX	(500,000.00)

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**CALDWELL COUNTY, NORTH CAROLINA  
ANNUALLY BUDGETED FUNDS BY LINE ITEM  
FISCAL YEAR 2025-2026**

<u>ORG</u>	<u>OBJECT</u>	<u>PROJECT</u>	<u>DESCRIPTION</u>	<u>AMOUNT</u>
354340	311325		2025 VEHICLE TAX	(55,000.00)
354340	319100		PENALTIES & INTEREST	(2,000.00)
354340	319102		DISCOUNTS	3,000.00
354340	444108		VEHICLE TAX COLLECTION FEES	2,000.00
354340	484300		DISTRICT TAX COLLECTIONS	<u>562,000.00</u>
<b>TOTAL</b>	<b>KINGS CREEK FIRE DISTR</b>			-
364340	BETHLEHEM FIRE DISTRICT			
364340	311124		2024 PROPERTY TAX	(1,000.00)
364340	311125		2025 PROPERTY TAX	(20,000.00)
364340	311325		2025 VEHICLE TAX	(2,500.00)
364340	319100		PENALTIES & INTEREST	(500.00)
364340	319102		DISCOUNTS	500.00
364340	444108		VEHICLE TAX COLLECTION FEES	100.00
364340	484300		DISTRICT TAX COLLECTIONS	<u>23,400.00</u>
<b>TOTAL</b>	<b>BETHLEHEM FIRE DISTRIC</b>			-
374340	HUDSON FIRE DISTRICT			
374340	311124		2024 PROPERTY TAX	(20,000.00)
374340	311125		2025 PROPERTY TAX	(1,170,000.00)
374340	311325		2025 VEHICLE TAX	(120,000.00)
374340	319100		PENALTIES & INTEREST	(6,000.00)
374340	319102		DISCOUNTS	10,000.00
374340	444108		VEHICLE TAX COLLECTION FEES	5,000.00
374340	484300		DISTRICT TAX COLLECTIONS	<u>1,301,000.00</u>
<b>TOTAL</b>	<b>HUDSON FIRE DISTRICT</b>			-
384340	BLOWING ROCK FIRE DISTRICT			

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**CALDWELL COUNTY, NORTH CAROLINA  
ANNUALLY BUDGETED FUNDS BY LINE ITEM  
FISCAL YEAR 2025-2026**

<u>ORG</u>	<u>OBJECT</u>	<u>PROJECT</u>	<u>DESCRIPTION</u>	<u>AMOUNT</u>
384340	311124		2024 PROPERTY TAX	(5,000.00)
384340	311125		2025 PROPERTY TAX	(300,000.00)
384340	311325		2025 VEHICLE TAX	(8,000.00)
384340	319100		PENALTIES & INTEREST	(1,000.00)
384340	319102		DISCOUNTS	5,000.00
384340	444108		VEHICLE TAX COLLECTION FEES	500.00
384340	484300		DISTRICT TAX COLLECTIONS	<u>308,500.00</u>
<b>TOTAL</b>	<b>BLOWING ROCK FIRE DIST</b>			-
394340	GRANITE FALLS FIRE DISTRICT			
394340	311124		2024 PROPERTY TAX	(10,000.00)
394340	311125		2025 PROPERTY TAX	(175,000.00)
394340	311325		2025 VEHICLE TAX	(15,000.00)
394340	319100		PENALTIES & INTEREST	(5,000.00)
394340	319102		DISCOUNTS	5,000.00
394340	444108		VEHICLE TAX COLLECTION FEES	1,000.00
394340	484300		DISTRICT TAX COLLECTIONS	<u>199,000.00</u>
<b>TOTAL</b>	<b>GRANITE FALLS FIRE DIS</b>			-
454650	OPIOID SETTLEMENT			
454650	330000		OTHER GRANTS & AID RES INTERGO	(669,120.00)
454650	412100		SALARIES	359,925.00
454650	412700		LONGEVITY	750.00
454650	418100		FICA	26,980.00
454650	418200		RETIREMENT	48,095.00
454650	418300		HEALTH INSURANCE	48,600.00
454650	418400		DENTAL INSURANCE	2,640.00
454650	418700		LIFE INSURANCE	130.00

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**CALDWELL COUNTY, NORTH CAROLINA  
ANNUALLY BUDGETED FUNDS BY LINE ITEM  
FISCAL YEAR 2025-2026**

<u>ORG</u>	<u>OBJECT</u>	<u>PROJECT</u>	<u>DESCRIPTION</u>	<u>AMOUNT</u>
454650	419200		PROFESSIONAL FEES	250.00
454650	419900		LEGAL FEES	3,000.00
454650	421200		UNIFORMS	2,500.00
454650	425100		VEHICLE FUEL	3,500.00
454650	426000		SUPPLIES	6,000.00
454650	426100		MEDICAL SUPPLIES	25,000.00
454650	431200		TRAVEL & TRAINING	8,000.00
454650	432500		POSTAGE	250.00
454650	435300		MAINT & REPAIR - VEHICLES	2,000.00
454650	437000		ADVERTISING	61,000.00
454650	441220		LEASE EXPENSE - VEHICLE	40,000.00
454650	444100		CONTRACTUAL EXPENSE	28,000.00
454650	451000		EQUIPMENT	<u>2,500.00</u>
<b>TOTAL</b>	<b>OPIOID SETTLEMENT</b>			-
575310	DSS TRUST FUND			
575310	330000		OTHER GRANTS & AID RES INTERGO	(250,000.00)
575310	429000		GRANT EXPENDITURES	<u>250,000.00</u>
<b>TOTAL</b>	<b>DSS TRUST FUND</b>			-
595910	SCHOOL FINES AND FORFEITURE			
595910	351000		FINES & FORFEITURES	(350,000.00)
595910	465700		FINES & FORFEITURES	<u>350,000.00</u>
<b>TOTAL</b>	<b>SCHOOL FINES &amp; FORFIET</b>			-
603000	GENERAL WATER REVENUE			
603000	310000		MISC. REVENUE	(10,000.00)
603000	340017		WATER RECEIPTS	<u>(3,724,146.00)</u>

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**CALDWELL COUNTY, NORTH CAROLINA  
ANNUALLY BUDGETED FUNDS BY LINE ITEM  
FISCAL YEAR 2025-2026**

<u>ORG</u>	<u>OBJECT</u>	<u>PROJECT</u>	<u>DESCRIPTION</u>	<u>AMOUNT</u>
603000	340018		WATER/SEWER RECEIPTS-HICKORY	(11,000.00)
603000	340019		SEWER RECEIPTS	(90,000.00)
603000	340020		RECONNECT FEES	(25,000.00)
603000	340021		WATER METERS	(100,000.00)
603000	340023		GAMEWELL SEWER	(80,000.00)
603000	340025		COLLECTION FEES W&S LENOIR	(7,000.00)
603000	340026		COLLECTION FEES W&S GAMEWELL	(7,000.00)
603000	340100		CAPITAL REPLACEMENT FEES	(230,000.00)
603000	361100		INTEREST ON INVESTMENTS	(100,000.00)
603000	397000		FUND BALANCE APPROPRIATED	(593,346.00)
607120	412100		SALARIES	774,527.00
607120	412200		SALARIES-OVERTIME	20,000.00
607120	412700		LONGEVITY	7,750.00
607120	418100		FICA	59,079.00
607120	418200		RETIREMENT	110,822.00
607120	418300		HEALTH INSURANCE	129,600.00
607120	418400		DENTAL INSURANCE	7,680.00
607120	418700		LIFE INSURANCE	436.00
607120	419200		PROFESSIONAL FEES	80,000.00
607120	421200		UNIFORMS	16,000.00
607120	424000		MAINTENANCE SUPPLIES	300,000.00
607120	424100		STATE OPERATING FEES	10,000.00
607120	424200		CONSUMER CONFIDENCE REPORTING	7,000.00
607120	425100		VEHICLE FUEL	70,000.00
607120	426000		SUPPLIES	50,000.00
607120	431100		TRAVEL-MILEAGE	1,000.00
607120	431200		TRAVEL & TRAINING	20,000.00
607120	432100		TELEPHONE	50,000.00

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**CALDWELL COUNTY, NORTH CAROLINA  
ANNUALLY BUDGETED FUNDS BY LINE ITEM  
FISCAL YEAR 2025-2026**

<u>ORG</u>	<u>OBJECT</u>	<u>PROJECT</u>	<u>DESCRIPTION</u>	<u>AMOUNT</u>
607120	432500		POSTAGE	75,000.00
607120	433100		ELECTRICITY	47,000.00
607120	435200		MAINT & REPAIR EQUIPMENT	32,000.00
607120	435300		MAINT & REPAIR - VEHICLES	40,000.00
607120	435310		VEHICLE MONITORING - GPS	5,500.00
607120	435701		DAMAGE TO UTILITIES	4,000.00
607120	435800		MAINT & REPAIR - WATER SYSTEM	5,000.00
607120	439900		ADMINISTRATIVE EXPENSE	261,508.00
607120	444100		CONTRACTUAL EXPENSE	474,200.00
607120	444110		SAFE DRINKING WATER COMPLIANCE	15,000.00
607120	444200		SERVICE CONTRACTS- COMP EQUIP	5,000.00
607120	444300		SERVICE CONTRACTS-OTHER	77,480.00
607120	445000		INSURANCE - BLDG & EQUIPMENT	40,000.00
607120	449600		WATER CONT PURCHASE	1,700,000.00
607120	449601		MINIMUM PURCHASE (LENOIR)	100,000.00
607120	449701		SEWER REIMBURSEMENT	90,000.00
607120	449702		GAMEWELL SEWER	80,000.00
607120	451000		EQUIPMENT	90,910.00
607120	459704		SURVEY	100,000.00
607125	426000		SUPPLIES	5,000.00
607125	433400		WATER	1,000.00
607125	435500		MAINT & REPAIR - BUILDING	15,000.00
<b>TOTAL</b>	<b>WATER</b>			-
753000	SCHOOL SALES TAX FUND			
753000	391000		INTERFUND TRANSFER/CAPITAL PRO	(350,000.00)
755910	313006		SALES TAX ARTICLE 40	(2,000,000.00)
755910	313007		SALES TAX ARTICLE 42	(3,000,000.00)

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**CALDWELL COUNTY, NORTH CAROLINA  
 ANNUALLY BUDGETED FUNDS BY LINE ITEM  
 FISCAL YEAR 2025-2026**

<u>ORG</u>	<u>OBJECT</u>	<u>PROJECT</u>	<u>DESCRIPTION</u>	<u>AMOUNT</u>
755910	465501		SCHOOL CAPITAL OUTLAY	3,017,322.00
759100	473000		LEASE PURCHASE PRINCIPAL	2,175,900.00
759100	474000		LEASE PURCHASE INTEREST	<u>156,778.00</u>
<b>TOTAL</b>	<b>SCHOOL SALES TAX FUND</b>			

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Fee \$0.00



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



# RESOLUTION

# 12-2025

## A RESOLUTION BY THE COUNTY OF CALDWELL TO DIRECT THE EXPENDITURE OF OPIOID SETTLEMENT FUNDS

**WHEREAS** Caldwell County has joined national settlement agreements with companies engaged in the manufacturing, distribution, and dispensing of opioids.

**WHEREAS** the allocation, use, and reporting of funds stemming from these national settlement agreements and bankruptcy resolutions (“Opioid Settlement Funds”) are governed by the Memorandum of Agreement Between the State of North Carolina and Local Governments on Proceeds Relating to the Settlement of Opioid Litigation (“MOA”), the Supplemental Agreement for Additional Funds from Additional Settlements of Opioid Litigation (“SAAF”), and SAAF-2;

**WHEREAS** Caldwell County has received Opioid Settlement Funds pursuant to these national settlement agreements and deposited the Opioid Settlement Funds in a separate special revenue fund as required by section D of the MOA;

**WHEREAS** section E.6 of the MOA states that, before spending opioid settlement funds, the local government’s governing body must adopt a resolution that:

- i. indicates that it is an authorization for expenditure of opioid settlement funds; and,
- ii. states the specific strategy or strategies the county or municipality intends to fund pursuant to Option A or Option B, using the item letter and/or number in Exhibit A or Exhibit B to identify each funded strategy; and,
- iii. states the amount dedicated to each strategy for a specific period of time.

**NOW, THEREFORE BE IT RESOLVED**, in alignment with the NC MOA, SAAF, and SAAF-2, Caldwell County authorizes the expenditure of opioid settlement funds as follows:

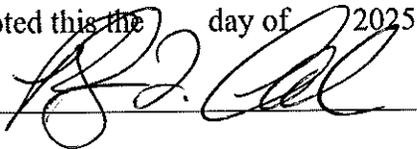
- 1. First strategy authorized
  - a. Name of strategy: Post-Overdose Response Team
  - b. Strategy is included in Exhibit: A
  - c. Item letter and/or number in Exhibit A or Exhibit B to the MOA: Exhibit A, Strategy 8
  - d. Amount authorized for this strategy: \$564,927.00
  - e. Period of time during which expenditure may take place:  
Start date July 01, 2024, through End date June 30, 2025
  - f. Description of the program, project, or activity: Provide services as a PORT, outlined by the NCDHHS PORT Toolkit. The Caldwell County RESTART PORT will actively connect persons who have experienced non-fatal drug overdoses to addiction/mental health treatment, recovery support, harm reduction services, primary healthcare, and/or other services or supports needed to improve the overall health or well-being.
  - g. Provider: Caldwell County RESTART

2. Second strategy authorized
  - a. Name of strategy: Evidence-based Addiction Treatment
  - b. Strategy is included in Exhibit A
  - c. Item letter and/or number in Exhibit A or Exhibit B to the MOA: Exhibit A, Strategy 2
  - d. Amount authorized for this strategy: \$4,000
  - e. Period of time during which expenditure may take place:  
Start date July 01, 2024, through End date June 30, 2025
  - f. Description of the program, project, or activity: Support evidence-based addiction treatment consistent with the American Society of Addiction Medicine's national practice guidelines for the treatment of opioid use disorder – specifically Medication-Assisted Treatment (MAT) with any medication approved for this purpose by the U.S. Food and Drug Administration – through Opioid Treatment Programs, qualified providers of Office-Based Opioid Treatment, Federally Qualified Health Centers, treatment offered in conjunction with justice system programs, or other community-based programs offering evidence based addiction treatment.
  - g. Provider: Caldwell County RESTART.
  
3. Third authorized strategy
  - a. Name of strategy: Naloxone Distribution
  - b. Strategy is included in Exhibit A
  - c. Item letter and/or number in Exhibit A or Exhibit B to the MOA: Exhibit A, Strategy 7
  - d. Amount authorized for this strategy: \$ 30,000
  - e. Period of time during which expenditure may take place:  
Start date July 01, 2024, through End date June 30, 2025
  - f. Description of the program, project, or activity: Distribute naloxone to persons at risk of overdose or their social networks, through our post-overdose response team, program that provides naloxone to persons upon release from jail. Distribute naloxone to emergency medical service providers to provide naloxone to persons at risk of overdose, or other community-based organizations that provide services to people who use drugs.
  - g. Provider: Caldwell County RESTART.
  
4. Fourth authorized strategy
  - a. Name of strategy: Recovery Support Services
  - b. Strategy is included in Exhibit A
  - c. Item letter and/or number in Exhibit A or Exhibit B to the MOA: Exhibit A, Strategy 3
  - d. Amount authorized for this strategy: \$ 21,100
  - e. Period of time during which expenditure may take place:  
Start date April 01, 2025, through End date June 30, 2025
  - f. Description of the program, project, or activity: Fund a Recovery/Treatment Court Coordinator position. Position is responsible for

overall administration of the Recovery/Treatment Court Program, including conducting screening/assessment of potential Program candidates and presenting cases for consideration at Team meetings. Reviewing with participants and potential participants the Participation Contract and the Participant Handbook, monitoring collection of Program evaluation information, progress reports as required by the Recovery/Treatment Court, coordination of Staffing Team meetings, sharing of information among and providing resources to Team members as needed.  
g. Provider: Caldwell County RESTART.

The total dollar amount of Opioid Settlement Funds appropriated across the above named and authorized strategies is \$620,027.00.

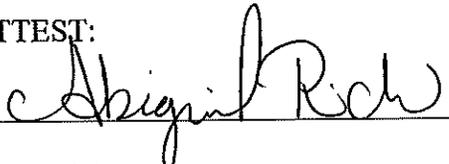
Adopted this the \_\_\_\_\_ day of \_\_\_\_\_ 2025.



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Randy Church, Chairman of the Board  
Caldwell County Board of Commissioners

ATTEST:



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Abby Rich, NCCCC  
County Clerk

This document presented and filed:  
06/13/2025 12:36:24 PM

Fee \$0.00



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

## **RESOLUTION**

13-2025



### **ADOPTION OF 2025/2026 FISCAL YEAR FEE SCHEDULE**

**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

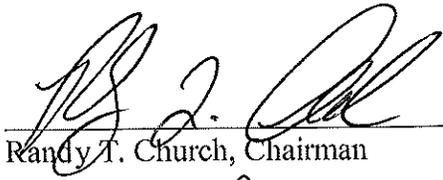
**WHEREAS**, this fee schedule was drafted using input and recommendations from various departmental personnel; and

**WHEREAS**, the fee schedule presented for the 2025/2026 Fiscal Year shall become effective as of July 1, 2025; and

**WHEREAS**, these fees may be amended by resolution at any time if such a need were to occur over the 2025/2026 Fiscal Year; and

**NOW THEREFORE BE IT RESOLVED THAT** the Caldwell County Board of Commissioners adopts this schedule of fees for the 2025/2026 Fiscal Year to be effective as of July 1, 2025.

Adopted this 9 day of June 2025.

A handwritten signature in cursive script, appearing to read "Randy T. Church", written above a horizontal line.

Randy T. Church, Chairman

A handwritten signature in cursive script, appearing to read "Abigail Rich", written above a horizontal line.

Abigail Rich, County Clerk

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06/13/2025 12:36:25 PM

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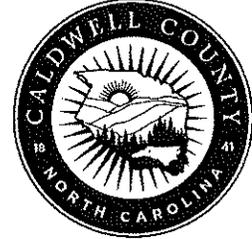


Caldwell County North Carolina  
Wayne L. Rash, Register of Deeds

## **RESOLUTION**

14 -2025

### **LIFT OF HIRING FREEZE**



WHEREAS, on February 10, 2025, the Caldwell County Board of Commissioners issued the following policy and directive; and

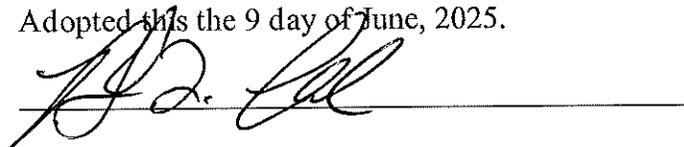
1. No new employee may be appointed, hired, or retained.
2. New positions may not be allocated.
3. Departments may not be reorganized.
4. Salary plans or pay grade plans may not be modified or revised.
5. The current classification plan may not be modified.
6. No current employees may be reclassified.
7. Current salary ranges and schedules may not be modified or revised.
8. Merit increases and longevity plans shall continue in full force and effect.
9. This resolution shall not apply to the Caldwell County Sheriff's Office, Register of Deeds, County Board of Elections, Public Health Department, or Department of Social Services, however the county may not reduce or modify the allocation of positions for these entities.
10. The County Manager, Assistant County Managers, Human Resources Director, Supervisors, Managers, and their designees, shall take all necessary steps to implement this resolution.

**WHEREAS**, a thorough review of the organization's financial position, operational needs, and staffing requirements has been conducted through the process of creating the 2025/2026 fiscal year budget; and

**WHEREAS**, it has been determined that lifting the hiring freeze is necessary to maintain organizational performance, ensure service quality, and meet current and projected needs; and

**NOW, THEREFORE, BE IT RESOLVED** that the hiring freeze implemented on February 10, 2025, is hereby **lifted effective July 1, 2025**, by the Caldwell County Board of Commissioners.

Adopted ~~this~~ the 9 day of June, 2025.

A handwritten signature in black ink, appearing to read "Randy Church", is written over a horizontal line.

Randy Church, Chairman of the Board  
Caldwell County Board of Commissioners

ATTEST:

A handwritten signature in black ink, appearing to read "Abby Rich", is written over a horizontal line.

Abby Rich, NCCCC  
County Clerk

**CALDWELL COUNTY BOARD OF COMMISSIONERS  
RESOLUTION SUPPORTING INVOLUNTARY COMMITMENT TRANSPORTATION  
WITH UNC HEALTH CALDWELL**

**WHEREAS**, pursuant to N.C.G.S. §122C-251(a), the County has the duty to provide through its law enforcement officers, transportation under the involuntary commitment proceedings of Article 5 of Chapter 122C of the North Carolina General Statutes for (i) citizens of Caldwell County, and (ii) any person taken into custody within Caldwell County limits (collectively referred to as "Transportation Services"); and

**WHEREAS**, UNC Health Caldwell ("UNC") operates hospitals including emergency departments within Caldwell County; and

**WHEREAS**, UNC facilities receive mental health patients who are respondents in commitment proceedings pursuant to Article 5 of Chapter 122C of the North Carolina General Statutes and who require Transportation Services from time to time; and

**WHEREAS**, N.C.G.S. §122C-251(g) permits the Board of Commissioners to designate a private agency's personnel to provide all or parts of the Transportation Services required by involuntary commitment proceedings; provided such designated persons are trained, and provided the County adopts a Plan for Transportation of Caldwell County Involuntary Mental Commitment Respondents (the "Plan") that assures adequate safety and protection of both the public and the person transported; and it further appearing all requirements of Section 251(g) are satisfied; and

**WHEREAS**, a copy of the Plan as proposed is attached hereto as Exhibit A; and

**WHEREAS**, UNC maintains a standing agreement with Foothills Medical Transit INC, a trained and insured private provider ("FMT"), for provision of transportation services to and from UNC facilities (a copy of which is attached hereto as Exhibit B (the "Agreement")); and

**WHEREAS**, the agreement between UNC and FMT to provide transportation of involuntary commitment respondents will be consistent with the terms of the Plan, as approved by the Caldwell County Board of Commissioners; that FMT personnel will receive Crisis Intervention Training and shall be trained using appropriate training identified by the local LME/MCO in its local area crisis service plan, pursuant to N.C.G.S. §122C-202.2; that FMT will supply proper vehicles for the transportation of respondents; that FMT will provide liability insurance on each automobile at \$1.5 million per DMV requirements and a general liability coverage in the amount of \$1 million per occurrence/\$2 million in the aggregate; that FMT will comply with applicable law in the custody and transportation of residents; and that FMT agrees to indemnify and hold harmless Caldwell County, its employees or agents, and the Caldwell County Sheriff's Office and the Sheriff's employees or agents; and

**WHEREAS**, the provision of such Transportation Services from UNC facilities by FMT will be at no cost to Caldwell County; and

**WHEREAS**, as provided in §122C-251 (g) Caldwell County may adopt a plan for transportation of involuntary mental commitment respondents and UNC maintains a contract with FMT consistent with that plan.

**NOW, THEREFORE BE IT RESOLVED**, that, as permitted by G.S. §122-C-251(g), the Plan as shown on Exhibit A is hereby adopted; and

**FURTHER RESOLVED**, that UNC may engage the services of FMT for transportation of respondents in involuntary commitment proceedings from UNC facilities consistent with Caldwell County's Plan and the Agreement, and comply with the requirements and follow the procedures of Article 5 of Chapter 122C; and

**FURTHER RESOLVED**, that neither the adoption of this Plan nor the designation of FMT is, or shall be construed as, creating any agency or other relationship between the County, the Sheriff's Office, and FMT; and

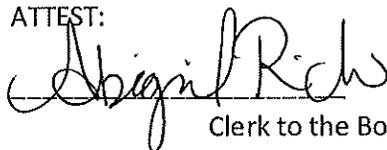
**FURTHER RESOLVED**, that this designation is intended to serve only as the designation required by G.S. §122C-251(g); and

**FURTHER RESOLVED**, that such approval of FMT is conditional upon FMT's agreement to indemnify and hold harmless the County of Caldwell and its employees or agents, the Caldwell County Sheriff's Department and the Sheriff's employees or agents, and UNC's and FMT's agreement that such Transportation Services will be at no cost to Caldwell County.

Adopted by Caldwell County Board of Commissioners this 9<sup>th</sup> day of June, 2025.

  
Chairman  
Caldwell County Commissioners

ATTEST:

  
Clerk to the Board

**EXHIBIT A:  
CALDWELL COUNTY PLAN FOR  
TRANSPORTATION OF CALDWELL COUNTY INVOLUNTARY  
MENTAL COMMITMENT RESPONDENTS**

**A. SCOPE OF PLAN**

It is the policy of Caldwell County to transport persons subject to involuntary mental commitments (referred to herein as "Respondents") in conformity with the requirements set forth in N.C.G.S. §122C-251. This Plan for Transportation of Caldwell County Involuntary Mental Commitment Respondents (the "Plan"), regarding transportation of Respondents applies to Caldwell County deputies as law enforcement officers, Caldwell County detention officers and any contract transportation provider designated by the Caldwell County Commissioners pursuant to N.C.G.S. §122C-251(g).

**B. SERVICE OF INVOLUNTARY COMMITMENT ORDERS ON RESPONDENTS AND INITIAL CUSTODY MUST BE PERFORMED BY A LAW ENFORCEMENT OFFICER**

The initial service of the Involuntary Commitment Order upon a Respondent and the initial custody of the Respondent shall be accomplished by a law enforcement officer pursuant to N.C.G.S. §122C-261(e). Once the Respondent has been committed to a 24-hour facility, transportation to and from that facility can be accomplished by a law enforcement officer or anyone authorized to provide transportation to involuntary commitment Respondents pursuant to N.C.G.S. §122C-251(g).

**C. TRANSPORTATION OF RESPONDENTS WITHIN CALDWELL COUNTY**

Transportation of a Respondent from Caldwell County detention facilities shall be provided by the Caldwell County Sheriff's Office pursuant to N.C.G.S. §122C-251(g) for (1) a Respondent who resides in Caldwell County but outside city limits or (2) a Respondent who is taken into custody in Caldwell County but outside of city limits. Transportation of a Respondent between 24-hour facilities within Caldwell County pursuant to involuntary commitment proceedings may be provided by the Caldwell County Sheriff's Office or by a contract transportation provider designated by Caldwell County pursuant to N.C.G.S. §122C-251(g).

**D. TRANSPORTATION OF RESPONDENTS BETWEEN COUNTIES**

Transportation between Caldwell County and other counties under involuntary commitment proceedings for admission of a Respondent taken into custody in Caldwell County to a 24-hour facility shall be provided by members of the Caldwell County Sheriff's Office or by contract transportation providers designated by Caldwell County pursuant to N.C.G.S. §122C-251(g).

Transportation between counties under involuntary commitment proceedings for Respondents held in 24-hour facilities who have requested a change of venue for their

District Court hearing shall be provided by members of the Caldwell County Sheriff's Office or by contract transportation providers designated by Caldwell County pursuant to N.C.G.S. §122C-251(g) if the petition for involuntary commitment for the Respondent was initiated in Caldwell County.

Transportation between counties under voluntary commitment proceedings for discharge of a Respondent from a 24-hour facility shall be provided by members of the Caldwell County Sheriff's Office or by contract transportation providers designated by Caldwell County pursuant to N.C.G.S. §122C-251(g) if the discharged Respondent is a resident of Caldwell County. Nothing in this policy prevents a Respondent being discharged from a facility to use their own transportation at their own expense.

#### **E. PROCEDURES FOR TRANSPORT OF RESPONDENTS**

Members of the Caldwell County Sheriff's Office or contract transportation providers designated by Caldwell County pursuant to N.C.G.S. §122C-251 (g), to the extent possible, shall advise Respondents, when either taking them into custody or performing transport, that the Respondent is not under arrest, and has not committed a crime, but is being transported to receive treatment for their own safety and that of others.

In providing transportation pursuant to this policy, members of the Caldwell County Sheriff's Office or contract transportation providers designated by Caldwell County pursuant to N.C.G.S. §122C-251(g), may use reasonable force to restrain the Respondent if it appears necessary to protect themselves, the Respondent, or others. Members of the Caldwell County Sheriff's Office or contract transportation providers designated by Caldwell County pursuant to N.C.G.S. §122C-251(g) should carefully read the Involuntary Commitment Order and Petition or seek information from the committing facility to determine if the Respondent presents any danger of assault or escape during the transport.

Any use of restraints shall be as reasonably determined by the officer or contract transportation provider to be necessary under the circumstances for the safety of the respondent, the law enforcement officer or contract transportation provider, and other persons. Every effort to avoid restraint of a child under the age of 10 shall be made by the transporting officer or contract transportation provider unless the child's behavior or other circumstances dictate that restraint is necessary.

All Respondents being transported shall either be secured in a car or van cage, if available. The transportation of Respondents may require the use of restraints other than, or in addition to, handcuffs and waist chains. Restraints used in these situations should restrain the Respondent securely, without causing injury. If special restraints are required to transport a Respondent, the person performing the transport should coordinate with the Caldwell County Sheriff's Office or other facility to obtain use of available appropriate restraints.

If restraints are used, it should also be explained to the Respondent that it will be necessary for the Respondent's safety and the safety of others that the Respondent be handcuffed or otherwise restrained.

In providing transportation of a Respondent, to the extent feasible, there shall be a driver or attendant who is the same sex as the Respondent unless a family member of the Respondent is allowed to accompany the Respondent in lieu of an attendant of the same sex as the Respondent.

#### **F. COUNTY TRANSPORTATION PLAN PURSUANT TO N.C.G.S. 122C-251(g)**

Caldwell County Sheriff's Officers or any person or firm contracted to provide transportation of involuntary commitment Respondents shall be subject to the terms of this Plan and shall be trained using appropriate training identified by the local LME/MCO in its local area crisis service plan, pursuant to N.C.G.S. §122C-202.2. In this manner, this Plan and any approved training plan shall assure adequate safety and protections for both the public and the Respondent.

An agency, corporation, or entity shall not be designated to provide transportation pursuant to this plan without the written consent of that agency, corporation, or entity.

Caldwell County Sheriff's Officers or a contract transportation provider designated by Caldwell County pursuant to N.C.G.S. §122C-251(g) to provide transportation to Respondents shall provide the transportation and follow the procedures in this policy and appropriate statutes in Article 5, Chapter 122C of the North Carolina General Statutes. References in Article 5 to a law enforcement officer apply to Caldwell County detention officers and to any contract transportation provider retained and approved by Caldwell County pursuant to N.C.G.S. §122C-251(g) when providing transportation to involuntary commitment Respondents.

Contract transportation providers designated by Caldwell County pursuant to N.C.G.S. §122C-251 (g) shall agree to indemnify and hold harmless the County of Caldwell, its employees or agents, and the Caldwell County Sheriff and his employees or agents. Contract transportation providers designated by Caldwell County pursuant to N.C.G.S. §122C-251 (g) shall also provide liability insurance covering all services contemplated by this plan, before performing transportation duties pursuant to said plan, with the following minimum policy limits: \$1 million per occurrence, \$2 million aggregate; and property insurance covering such performance under the plan in the minimum amount of \$250,000 per occurrence, \$500,000 aggregate. In the event higher limits of liability and/or property insurance are required by law for any such contract transportation provider, such higher limits shall be obtained by contract transportation provider prior to commencing any services under this plan.