



✓✓ CALDWELL COUNTY, NORTH CAROLINA
BUDGET ORDINANCE
FISCAL YEAR 2019-2020

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

2019-2020 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, 2019 and ending June 30, 2020, according to the following summary and schedules:

Summary	2019-2020 Adopted Budget
General Fund	84,928,387
E911 Fund	433,192
Sales Tax Reinvestment	2,850,000
Water Fund	4,279,300
Schools Sales Tax Capital Fund	3,795,611
Fire District Funds	<u>4,510,511</u>
Total	<u>\$ 100,797,001</u>

Section 2: The following amounts are hereby appropriated in the General Fund for the operation of the county government and its activities for the fiscal year beginning July 1, 2018 and ending June 30, 2020

GENERAL FUND EXPENDITURES	APPROPRIATIONS
<u>EDUCATION</u>	
PUBLIC SCHOOLS	15,210,700
COMMUNITY COLLEGE	3,553,619
<u>HUMAN SERVICES</u>	
SOCIAL SERVICES	14,579,046
HEALTH DEPARTMENT	5,541,021
<u>PUBLIC SAFETY</u>	
SHERIFF'S DEPARTMENT	10,982,752
EMS, FIRE MARSHALL & EMERGENCY MANAGEMENT AND EMERGENCY COMMUNICATIONS	8,674,300
<u>ECONOMIC AND PHYSICAL DEVELOPMENT</u>	
BUILDING INSPECTIONS	406,125
PLANNING	211,190
COOPERATIVE EXTENSION	225,805
CONSERVATION DISTRICT	137,745
CONVENIENCE SITES	650,411
ECONOMIC DEVELOPMENT	9,562,603
<u>LIBRARY</u>	1,334,851
<u>GENERAL GOVERNMENT</u>	
ADMINISTRATION	774,192
PUBLIC INFORMATION	197,067
FINANCE	518,978
TAX	1,546,618
BOARD OF ELECTIONS	432,095
REGISTER OF DEEDS	517,483
INFORMATION TECHNOLOGY	1,111,497
BUILDING MAINTENANCE	1,279,671
HUMAN RESOURCES	1,877,499
VETERAN'S SERVICES	132,165
WILSON CREEK VISITOR CENTER	48,938

<u>CAPITAL OUTLAY</u>	1,285,805
<u>OTHER GOVERNMENTAL FUNCTIONS</u>	
DEBT SERVICE	3,199,004
SPECIAL APPROPRIATIONS	<u>937,207</u>
TOTAL GENERAL FUND	<u>\$ 84,928,387</u>

Section 3: It is estimated that the following revenues will be available in the General Fund for the fiscal year beginning July 1, 2019 and ending June 30, 2020:

<u>Property Tax</u>	
Ad Valorem Tax - .63 per \$100 valuation	\$ 42,643,125
Less Discount	(500,000)
Penalties and Interest	500,000
Prior Year's Taxes	<u>1,325,000</u>
Net Ad Valorem and Reimbursement	<u>\$ 43,968,125</u>
<u>Other Revenue</u>	
Local Option Sales Tax	\$ 6,655,000
Vehicle Taxes Collected by the state	4,000,000
Other General Revenues	2,684,000
Installment Purchase Financing Issued	710,930
Fund Balance Appropriation	6,402,933
Departmental Revenues	20,507,399
Total Other Revenues	<u>\$ 40,960,262</u>
Total Revenue	<u>\$ 84,928,387</u>

Section 4: There is hereby levied a tax at the rate of 63 cents per one hundred dollars (\$100) valuation of property as listed for taxes as of January 1, 2019 for the purpose of raising the revenues listed as "Ad Valorem Tax" in the General Fund in Section 3 of this Ordinance.

The rate is based on the total valuation of property tax for the purpose of taxation of \$7,125,000,000 and an estimated collection rate of 95% for property.

The discount rate for July 1, 2019 through June 30, 2020 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, 2019 and ending June 30, 2020:

E911 Fund Expenditures	\$ 420,480
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Section 6: It is estimated that the following revenues will be available in the E911 fund for the fiscal year beginning July 1, 2019 and ending June 30, 2020

Charges and Services	\$ 420,480
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Section 7: The following amounts are hereby appropriated in the Sales Tax Reinvestment Fund for the fiscal year beginning July 1, 2019 and ending June 30, 2020:

Economic Development	\$ 2,500,000
Interfund Transfer Out	\$ 350,000

Section 8: It is estimated that the following revenues will be available in the Sales Tax Reinvestment Fund for the fiscal year beginning July 1, 2019 and ending June 30, 2020

Intergovernmental Revenues	\$ 600,000
Grants	\$ 250,000
Fund Balance Appropriated	\$ 2,000,000

Section 9: The following amounts are hereby appropriated in the Water Fund for the fiscal year beginning July 1, 2019 and ending June 30, 2020:

Expenses \$ 4,279,300

Section 10: It is estimated that the following revenues will be available in the Water Fund for the fiscal year beginning July 1, 2019 and ending June 30, 2020:

Revenues \$ 3,666,000
Fund Balance Appropriated \$ 613,300

Section 11: It is estimated that the following revenues will be available in the Volunteer Fire Department Funds for the fiscal year beginning July 1, 2019 and ending June 30, 2020:

<u>Department</u>	<u>Fire Tax Rate *</u>	<u>Rescue Tax Rate *</u>	<u>Current Year Taxes</u>	<u>Prior Year Taxes</u>	<u>Total</u>
Gamewell	8.00	1.00	376,266	17,100	393,366
North Catawba	11.80	4.00	882,345	20,650	902,995
Patterson	9.85	1.25	228,900	8,890	237,790
Valmead	10.00	2.00	169,812	5,790	175,602
Little River	9.30	1.00	233,946	7,800	241,746
Sawmills	11.50	0.85	463,791	17,100	480,891
Grace Chapel	7.00	-	454,081	9,300	463,381
Collettsville	13.00	0.85	284,629	18,590	303,219
Yadkin Valley	7.00	5.00	105,886	3,775	109,661
Kings Creek	7.00	0.85	165,400	24,190	189,590
Bethlehem	3.10	0.85	8,881	280	9,161
Hudson	14.00	1.00	689,259	18,635	707,894
Blowing Rock	5.00	5.75	190,414	2,995	193,409
Granite Falls	12.80	0.85	98,886	2,920	101,806
Totals			<u>\$ 4,352,496</u>	<u>\$ 158,015</u>	<u>\$ 4,510,511</u>

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

Section 12: The County Manager is hereby authorized to implement the following programs:

- a. The County Manager shall continue to have the annual discretion to implement individual salary and pay plan adjustments that reflect the current job market rate as well as internal equity so long as such actions are consistent with an overall pay plan that ensures adequate recruitment and retention of employees. Such actions shall not be finalized until each Commissioner is notified of the planned action. Should any Commissioners have concerns or wish to have the entire Board take action to consider the matter, the item will be placed on a Commission meeting agenda for purpose of decision making.
- b. Travel reimbursement will be set at IRS rate for the period effective July 1, 2019 and ending June 30, 2020.
- c. The County Manager may adjust rates for services provided by departments when such adjustments will comply with formal Medicare and or Medicaid reimbursements rates for counties. Such adjustments must be formally presented to the Commissioners by way of memorandum.
- d. The County Manager shall be permitted to transfer existing funds within departments. The authority shall be granted based on the conditions stated below;

♦ The transfer shall not result in the creation or funding of additional

staff positions without prior approval by the Board of Commissioners.

- ◆ The transfer shall not obligate additional local, state or federal funds not previously approved by the Board of Commissioners in budget amendment form.
 - ◆ The transfer shall not result in the initiation of a new program or policy not previously approved by the Board of Commissioners.
 - ◆ Capital Asset purchases must be approved by the Board of Commissioners.
 - ◆ Non Capitalized asset purchases may be administratively approved under the restraints identified in this section
 - ◆ The County Manager may transfer contingency funds for use in any area of the general fund up to the total amount budgeted for contingency but this authority is limited by the constraints listed above. The Board of Commissioners must be notified at the next regular board meeting and it shall be recorded in the minutes.
- e. The County Manager, or designee, is hereby authorized to execute contractual documents under the following conditions:
- ◆ He may execute contracts for construction, repair projects or design services requiring the estimated expenditure of less than \$50,000.
 - ◆ He may execute contracts for: (1) purchases of apparatus, supplies and materials, or equipment which are within budgeted appropriations, (2) leases of personal property for a duration of one year or less and within budgeted appropriations, and (3) services which are within budgeted appropriations
 - ◆ He may execute grant agreements to or from public and non-profit organizations, which are within budgeted appropriations, unless a grantor requires execution by the Board of Commissioners.
 - ◆ He may execute contracts, as the lessor or lessee of real property, which are of one-year duration or less, if finds therefore are within budgeted appropriations.
- f. Department Heads shall have authority to adjust line items in their departments subject to approval by the County Manager and or the Finance Director.

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

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

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

Section 13: The County's capitalization threshold shall be continued at \$5,000. The threshold for tracking of "non capital" equipment shall be set at \$1,500. The County Manager has the authority to implement the capital outlay program as approved by the Board of County Commissioners within the Fiscal Year 2019-2020 budget as presented.

Section 14: All purchasing should be coordinated through the purchasing agent in the finance department. The threshold for a purchase requiring a purchase order to be issued shall be established at \$1,000

Section 15: The County shall continue to account for the sales tax receipts designated for the school system in a capital project fund. Sales Tax revenues that are required by state law to be used for public school capital shall be deposited into this fund. Debt Service on borrowings for school construction shall be paid from this fund. Each month an amount equal to the sales tax revenues actually received that month less one twelfth of the annual debt service shall be paid to the school system. The budget for this fund shall be as follows:

Revenues		
Sales Tax	\$	3,430,000
Interfund Transfer In from Capital Project Fund (524)		365,611
Total	\$	<u>3,795,611</u>

Expenditures		
Debt Service Payments	\$	2,034,017
Capital Funds paid to School System		1,761,594
Total	\$	<u>3,795,611</u>

Section 16: Copies of this Budget Ordinance shall be furnished to the Clerk of the Board of Commissioners and to the County Manager and Finance Director to be kept on file by them for their direction in the disbursement of funds.

Adopted this 3rd day of June 2019.


Randy Church, Chairman
Caldwell County Board of Commissioners


Thomas Welch
Clerk to the Board

