

MINUTES – JUNE 30, 2009

The Caswell County Board of Commissioners met in special session at the Historic Courthouse in Yanceyville, North Carolina at 5:00 p.m. on Tuesday, June 30, 2009. The purpose of the meeting was to consider the adoption of the Caswell County Budget Ordinance for Fiscal Year 2009-2010. Members present: Jeremiah Jefferies, Chairman, George W. Ward, Jr., Vice-Chairman, Erik D. Battle, William E. Carter, Nathaniel Hall, Gordon G. Satterfield, and Kenneth D. Travis. Also present: Kevin B. Howard, County Manager and Gwen Y. Vaughn, Finance Officer. Wanda P. Smith, Clerk to the Board, recorded the minutes.

MOMENT OF SILENT PRAYER

Chairman Jefferies opened the meeting with a Moment of Silent Prayer.

FISCAL YEAR 2009-2010 BUDGET

Commissioner Travis reported that the Farmer Lake Board met last week and it was brought up that the Farmer Lake permits run from one December to the next. Commissioner Travis stated that the Farmer Lake Board would like for the Board of Commissioners to reconsider its recent decision to change the schedule at the Lake and recommend that any changes to be made to Farmer Lake rules and regulations be done in December when the permits expire rather than in the middle of the season.

Commissioner Carter stated that he also serves with Commissioner Travis on the Farmer Lake Board and reiterated that the Farmer Lake Board would like any changes made to the schedule to be made after December.

Commissioners Travis and Carter recommended that the Board of Commissioners accept their recommendations as far as schedule change.

After further discussion, Commissioner Satterfield moved, seconded by Commissioner Travis to accept the recommendation of Commissioners Travis and Carter, along with the Farmer Lake Board that any changes to be made to the Farmer Lake operations schedule be made after December, and that the hours of operation of Farmer Lake remain as they are currently through December 31, 2009. The motion carried unanimously.

Mr. Russell Watlington, Farmer Lake Board member, stated that he appreciated what the Board did and added that he hoped that the Farmer Lake Board could have discussions with the Board of Commissioners in the future to discuss issues concerning the future of Farmer Lake.

Mr. Kevin Howard, County Manager, provided the Board with copies of departmental requests for FY 2009-2010 and what has been approved for departments as of June 22, 2009. Mr. Howard also provided the Board with copies of a Budget Ordinance for Fiscal Year 2009-2010 which reflects the vote made by the Board on June 22, 2009, as well as an Interim Budget Ordinance for Fiscal Year 2009-2010.

Commissioner Carter stated that he has talked to a lot of people since the Board's June 22nd budget work session and he would like to see the five percent of the health insurance which was to be paid by County employees added back into the budget.

Commissioner Hall stated that he would like to reintroduce his proposal for a one cent tax increase, review the Schools' budget based upon last year's figures and approve a five percent reduction, review the Teachers' Supplement and reduce it 100%, add \$200,000 to the General Fund Capital Budget, and that all County positions remain intact for 2009-2010. Commissioner Hall reported that he has looked at the Schools' audit report for last year and there is \$1.5 million in Unrestricted Funds. Commissioner Hall added that if the County could not fund the Teachers' Supplement for one year, the Schools could fund it. Commissioner Hall stated that in reviewing the audit report, it became apparent to him that for the Schools to have that amount of money accumulated, the County has been overfunding them over the years, and if the Teachers' Supplement is cut for one year, it will not hurt the teachers because the Board of Education can afford to pay it this year. Commissioner Hall added that this proposal would allow the County to proceed with capital construction and renovations as required, make improvements to the County's Fund Balance, and not have to institute furloughs or make any changes to the employees' health care benefits.

Commissioner Ward stated that if the Board could identify funds in the amount of \$43,000 to cover the employees' portion of the health insurance to put back in the budget, he would not have a problem with what the Board agreed to at its meeting on June 22nd.

Commissioner Carter stated that he is not in favor of a tax increase either, but he would rather see the Board adopt a one or one and one-half cent tax increase rather than go up four or five cents next year. Commissioner Carter added that funds are needed to renovate the Jail and five Sheriff's vehicles are needed.

Commissioner Hall moved, seconded by Commissioner Battle that property taxes for next year be increased by one cent, School General Expense be reduced by five percent, Teachers' Supplement be reduced by 100%, Local Management Entity budget be reduced by 25%, include General Fund Capital Budget in the amount of \$200,000, and all County positions are to be funded at the same level as FY 2008-2009. The motion failed by a vote of four to three with Commissioners Jefferies, Satterfield, Travis, and Ward voting no.

Commissioner Satterfield moved, seconded by Commissioner Ward to adopt the Budget Ordinance for Fiscal Year 2009-2010 as presented tonight with no tax increase, with the exception of changes accepted by the Board of Commissioners in regards to Farmer Lake.

Commissioner Battle questioned how much money is being taken out of Fund Balance for this budget, after which Mr. Howard answered that the amount taken out of Fund Balance is \$268,836.

Upon a vote of the motion, the motion failed by a vote of four to three with Commissioners Battle, Carter, Hall, and Travis voting no.

Commissioner Carter moved, seconded by Commissioner Battle to reduce the Schools' budget by \$50,000, reinstate the employees' portion of health insurance in the amount of \$43,000 back into the budget, adopt a one cent tax increase, leave the position transfers as they are, and adding \$29,000 back into the budget for the lease of five Sheriff's vehicles. The motion failed by a vote of six to one with Commissioners Jefferies, Ward, Battle, Hall, Satterfield, and Travis voting no.

Commissioner Ward moved, seconded by Chairman Jefferies that the Board adopt the budget as presented to include changes made relating to Farmer Lake, take an extra \$19,000 out of Schools' budget, increasing what is being taken out to \$250,000, with a difference of \$24,000 to be taken out of \$131,758, and reinstating \$43,000 into the budget which would have been the employees' share of health insurance. The motion failed by a vote of four to three with Commissioners Battle, Carter, Hall, and Travis voting no.

The Board took a brief recess.

Commissioner Carter moved, seconded by Commissioner Ward to adopt the following Budget Ordinance for Caswell County for Fiscal Year 2009-2010 which includes no tax increase, cuts the Schools' budget from \$250,000 to \$207,000, which would leave \$43,000 to put back in the budget to cover the proposed employees' share of health insurance, and if monies are available in the Contingency Fund at the first of the year to reconsider the purchase of five Sheriff's vehicles under a Lease-Payment Agreement at a cost of \$29,000, and the conditions as stated.

Upon questioning from Commissioner Travis as to whether Commissioner Carter's motion included taking \$225,000 from Fund Balance to balance the budget, Commissioner Carter answered that this was correct.

Commissioner Battle stated that he would like to make the Board aware of the impact on property owners' tax bills if it approved a one-cent tax increase and presented the following information:

<u>Valuation of Property</u>	<u>Amount of Increase in Tax Bill</u>
\$150,000	\$15
\$200,000	\$20
\$250,000	\$25
\$300,000	\$30

Commissioner Battle stated that Caswell County does not have the industry to supplement the County, so it has to come from property taxes and a one-cent tax increase would not impact the taxpayer that much. Commissioner Battle added that Caswell County has one of the lowest tax rates in the State.

Upon a vote of the motion, the motion carried by a vote of four to three with Commissioners Battle, Hall, and Travis voting no.

**CASWELL COUNTY LOCAL GOVERNMENT
BUDGET ORDINANCE
FISCAL YEAR 2009-2010**

BE IT ORDAINED by the Caswell County Board of Commissioners:

Section I: General Fund

A. It is estimated that the following revenues will be available in the General Fund for the fiscal year beginning July 1, 2009 and ending June 30, 2010.

Ad Valorem Taxes	9,470,796
Other Taxes	16,000
Intergovernmental / Restricted	5,646,179
Intergovernmental / Unrestricted	1,755,214
Permits and Fees	495,723
Sales and Services	1,829,381
Interest	77,500
Miscellaneous Revenue	10,900
Transfers from Other Funds	1,007,472
Appropriated Fund Balance	421,186
Total General Fund Revenues	\$20,730,351

B. The following amounts are hereby appropriated in the General Fund for the operation of County Government and its activities for the fiscal year beginning July 1, 2009 and ending June 30, 2010.

General Government

Governing Body	62,841
Administration	187,018
Finance	213,227
Tax Department	546,635
Elections	116,853
Register of Deeds	159,270
Information Technology	54,264
Maintenance	338,329
Public Buildings	19,500
Non-Departmental	543,745
Subtotal - General Government	\$2,241,682

Public Safety

Sheriff Department	1,966,024
Detention Center	592,695
911 Telecommunications	411,676
Building Inspections	137,299
Animal Control	85,362

Coroner/Medical Examiner	6,200
Subtotal - Public Safety	<u>\$3,199,256</u>

Emergency Services

Emergency Management	77,583
Emergency Medical Services	1,049,943
Subtotal - Emergency Services	<u>\$1,127,526</u>

Economic & Physical Development

Economic Development	0
Ag Preservation	100
Planning Department	57,955
Cooperative Extension Services	167,568
Subtotal - Economic & Physical Development	<u>\$225,623</u>

Environmental Protection

Soil & Water Conservation	81,266
Subtotal - Environmental Protection	<u>\$81,266</u>

Human Services

Public Health	2,778,888
Department of Social Services	4,153,887
Senior Services	466,165
Subtotal - Human Services	<u>\$7,398,940</u>

Cultural & Recreational Services

Parks & Recreation	210,801
Farmer Lake	52,577
Arts Council	4,000
Subtotal - Cultural & Recreational Services	<u>\$ 267,378</u>

Regional Agencies

Alamance/Caswell/Rockingham LME	122,061
Subtotal - Regional Agencies	<u>\$122,061</u>

Special Appropriations

Caswell Parish	9,000
Town of Yanceyville/Family Services	13,400
Senior Services/ROAP	47,923
Caswell County Partnership for Children	2,500
Chamber of Commerce Rental Fee	0
Cooperative Forestry Services	68,076
Caswell Arboretum Grant	0
Subtotal - Special Appropriations	<u>\$140,899</u>

Public Education

Public Schools	
Teacher Supplement	0
Current Expense	2,515,237
Capital Outlay	450,950
Subtotal - Public Schools	<u>\$2,966,187</u>
Piedmont Community College	
Current Expense	226,717
Capital Outlay	4,170
Subtotal - Community College	<u>\$230,887</u>

Reserve for Bond Payments

Article 40/Restricted	323,643
Article 42/Restricted	328,665
Article 42/Hold-Harmless	269,530
Subtotal - Reserve for Bond Payments	<u>\$921,838</u>

Debt Services / School Bonds

Bonds/Principal Payments	675,000
Bonds/Interest Payments	169,500
Subtotal - School Bond Payments	<u>\$844,500</u>

Debt Services / Installments

Courthouse Renovation	149,403
Ambulance Payment	45,091
Voting Machines	11,293
ACS Maintenance Agreement	80,825
APS Animal Shelter Services	100,000
EMS Cardiac Equipment	17,558
Sheriff Vehicle Lease	43,604
SCISM Property	61,552
Subtotal - Installment Payments	<u>\$509,326</u>

State & Federal Grants

DJJDP/Community Based Alternatives	110,324
Subtotal - State & Federal Grants	<u>\$110,324</u>

Contributions to Other Funds

Revaluation Fund	37,500
Library Fund	129,400
Fire Rescue Operations	31,500
Local Law Enforcement/Special Separation	12,500
Subtotal - Contributions	<u>\$210,900</u>

Contingency	131,758
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Subtotal - Contingency	<u>\$131,758</u>
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Total General Fund Expenditures	<u><u>\$20,730,351</u></u>
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Section II: Court Facilities Fund

A. It is estimated that the following revenue will be available in the Court Facilities Fund for the fiscal year beginning July 1, 2009 and ending June 30, 2010.

Court Facilities Fees	50,000
Interest on Investments	2,900
Appropriated Fund Balance	23,400
Total	<u><u>\$76,300</u></u>

B. The following amounts are hereby appropriated in the Court Facilities Fund for the fiscal year beginning July 1, 2009 and ending June 30, 2010.

Court Facilities Expenses	76,300
Total	<u><u>\$76,300</u></u>

Section III: Register of Deeds Automation Enhancement and Preservation Fund

A. It is estimated that the following revenue will be available in the Register of Deeds Automation Enhancement and Preservation Fund for the fiscal year beginning July 1, 2009 and ending June 30, 2010.

Automation/Preservation Reserve	6,450
Interest on Investments	300
Appropriated Fund Balance	3,250
Total	<u><u>\$10,000</u></u>

B. The following amounts are hereby appropriated in the Register of Deeds Automation Enhancement and Preservation Fund for the fiscal year beginning July 1, 2009 and ending June 30, 2010.

Automation Enhancement	10,000
Total	<u><u>\$10,000</u></u>

Section IV: Library Fund

A. It is estimated that the following revenue will be available in the Library Fund for the fiscal year beginning July 1, 2009 and ending June 30, 2010.

General Fund Contributions	129,400
State Grant	117,590
Fines & Fees	8,800

Gifts & Reimbursements	1,000
Donations	500
Interest on Investments	1,500
Appropriated Fund Balance	31,282
Total	<u><u>\$290,072</u></u>

- B. The following amounts are hereby appropriated in the Library Fund for the fiscal year beginning July 1, 2009 and ending June 30, 2010.

Library / State	117,590
Library / Local	172,482
Total	<u><u>\$290,072</u></u>

Section V: Section 8 Housing Authority Fund

- A. It is estimated that the following revenue will be available in the Section 8 Housing Authority Fund for the fiscal year beginning July 1, 2009 and ending June 30, 2010.

Housing Authority	1,040,280
Shelter Plus Care Program	7,500
Interest on Investments	100
Miscellaneous	1,700
Appropriated Fund Balance	24,327
Total	<u><u>\$1,073,907</u></u>

- B. The following amounts are hereby appropriated in the Section 8 Housing Authority Fund for the fiscal year beginning July 1, 2009 and ending June 30, 2010.

Housing Authority Payments	891,732
Administration	115,170
Operations	59,505
Shelter Plus Care Program	7,500
Total	<u><u>\$1,073,907</u></u>

Section VI: Special Fire District Fund

- A. It is estimated that the following revenue will be available in the Special Fire District Fund for the fiscal year beginning July 1, 2009 and ending June 30, 2010.

Current / Prior Year Tax Collections	16,891
Sales Tax Distribution Revenue	5,000
Fire Tax Collections	300,000
Contribution from General Fund	31,500
Total	<u><u>\$353,391</u></u>

- B. The following amounts are hereby appropriated in the Special Fire District Fund for the fiscal year beginning July 1, 2009 and ending June 30, 2010.

Casville VFD Operating Expense	21,891
Fire Tax Distributions	300,000
Rescue Operations	31,500
Total	<u>\$353,391</u>

Section VII: Revaluation Fund

- A. It is estimated that the following revenue will be available in the Revaluation Fund for the fiscal year beginning July 1, 2009 and ending June 30, 2010.

Interest on Investment	800
Contribution from General Fund	37,500
Total	<u>\$38,300</u>

- B. The following amounts are hereby appropriated in the Revaluation Fund for the fiscal year beginning July 1, 2009 and ending June 30, 2010.

Revaluation Reserve	38,300
Total	<u>\$38,300</u>

Section VIII: Emergency Telephone System Fund

- A. It is estimated that the following revenue will be available in the Emergency Telephone System Fund for the fiscal year beginning July 1, 2009 and ending June 30, 2010.

State Distributions	265,734
Interest on Investments	6,300
Total	<u>272,034</u>

- B. The following amounts are hereby appropriated in the Emergency Telephone System Fund for the fiscal year beginning July 1, 2009 and ending June 30, 2010.

Administration	72,469
Operations	176,641
Capital Outlay	12,894
Reserve	10,030
Total	<u>\$272,034</u>

Section IX: Mini Grants Fund

- A. It is estimated that the following revenue will be available in the Mini Grant Fund for the fiscal year beginning July 1, 2009 and ending June 30, 2010.

Mini Grants Revenue	0
Total	<u>\$0</u>

- B. The following amounts are hereby appropriated in the Mini Grant Fund for the fiscal year beginning July 1, 2009 and ending June 30, 2010.

Mini Grants Appropriations	0
Total	<u>\$0</u>

Section X: Community Development Block Grants Fund

- A. It is estimated that the following revenue will be available in the Community Development Block Grants Fund for the fiscal year beginning July 1, 2009 and ending June 30, 2010.

Community Development Block Grant Revenue	0
Total	<u>\$0</u>

- B. The following amounts are hereby appropriated in the Community Development Block Grants Fund for the fiscal year beginning July 1, 2009 and ending June 30, 2010.

Community Development Block Grant Appropriations	0
Total	<u>\$0</u>

Section XI: Special Revenue Fund

- A. It is estimated that the following revenue will be available in the Special Revenue Fund for the fiscal year beginning July 1, 2009 and ending June 30, 2010.

Special Revenue	0
Total	<u>\$0</u>

- B. The following amounts are hereby appropriated in the Special Revenue Fund for the fiscal year beginning July 1, 2009 and ending June 30, 2010.

Special Revenue Appropriations	0
Total	<u>\$0</u>

Section XII: County Building Fund

- A. It is estimated that the following revenue will be available in the County Building Fund for the fiscal year beginning July 1, 2009 and ending June 30, 2010.

County Building Fund Revenue	0
Total	<u>\$0</u>

- B. The following amounts are hereby appropriated in the County Building Fund for the fiscal year beginning July 1, 2009 and ending June 30, 2010.

County Building Fund Appropriations	0
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Total	\$0
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Section XIII: Water & Sewer Fund

A. It is estimated that the following revenue will be available in the Water & Sewer Fund for the fiscal year beginning July 1, 2009 and ending June 30, 2010.

Water & Sewer Fund Revenue	34,500
Total	\$34,500

B. The following amounts are hereby appropriated in the Water & Sewer Fund for the fiscal year beginning July 1, 2009 and ending June 30, 2010.

Water & Sewer Fund Appropriations	34,500
Total	\$34,500

Section XIV: School Capital Reserve Fund

A. It is estimated that the following revenue will be available in the School Capital Reserve Fund for the fiscal year beginning July 1, 2009 and ending June 30, 2010.

Sales Tax Distributions / Restricted	921,838
Interest on Investments	10,000
Appropriated Fund Balance	39,762
Total	\$971,600

B. The following amounts are hereby appropriated in the School Capital Reserve Fund for the fiscal year beginning July 1, 2009 and ending June 30, 2010.

Transfers to General Fund	971,600
Total	\$971,600

Section XV: Senior Center Project Fund

A. It is estimated that the following revenue will be available in the Senior Center Project Fund for the fiscal year beginning July 1, 2009 and ending June 30, 2010.

Appropriated Fund Balance	35,872
Total	\$35,872

B. The following amounts are hereby appropriated in the Senior Center Project Fund for the fiscal year beginning July 1, 2009 and ending June 30, 2010.

Transfer to General Fund	35,872
Total	\$35,872

Section XVI: Equipment Automation Fund

- A. It is estimated that the following revenue will be available in the Equipment Automation Fund for the fiscal year beginning July 1, 2009 and ending June 30, 2010.

Interest on Investments	500
Total	<u>\$500</u>

- B. The following amounts are hereby appropriated in the Equipment Automation Fund for the fiscal year beginning July 1, 2009 and ending June 30, 2010.

Reserve	500
Total	<u>\$500</u>

Section XVII: Special Projects Fund

- A. It is estimated that the following revenue will be available in the Special Projects Fund for the fiscal year beginning July 1, 2009 and ending June 30, 2010.

School Intervention/Prevention	97,271
Appropriated Fund Balance/Infrastructure	34,500
Total	<u>\$131,771</u>

- B. The following amounts are hereby appropriated in the Special Projects Fund for the fiscal year beginning July 1, 2009 and ending June 30, 2010.

School Resource Officers Expenses	97,271
Transfer to Water & Sewer Fund	34,500
Total	<u>\$131,771</u>

Section XVIII: Library Development Fund

- A. It is estimated that the following revenue will be available in the Library Development Fund for the fiscal year beginning July 1, 2009 and ending June 30, 2010.

Interest on Investments	800
Total	<u>\$800</u>

- B. The following amounts are hereby appropriated in the Library Development Fund for the fiscal year beginning July 1, 2009 and ending June 30, 2010.

Reserve	800
Total	<u>\$800</u>

Section XIX: School Capital Projects Fund

- A. It is estimated that the following revenue will be available in the School Capital Projects Fund for the fiscal year beginning July 1, 2009 and ending June 30, 2010.

School Capital Projects Fund Revenue	0
Total	<u>\$0</u>

- B. The following amounts are hereby appropriated in the School Capital Projects Fund for the fiscal year beginning July 1, 2009 and ending June 30, 2010.

Project Expenses	0
Total	<u>\$0</u>

Section XX: Solid Waste Management Fund

- A. It is estimated that the following revenue will be available in the Solid Waste Management Fund for the fiscal year beginning July 1, 2009 and ending June 30, 2010.

Availability Fees	694,200
Tipping Fees	60,000
Recycling	6,500
Interest and Investments	6,800
Appropriated Fund Balance	15,580
Total	<u>\$783,080</u>

- B. The following amounts are hereby appropriated in the Solid Waste Management Fund for the fiscal year beginning July 1, 2009 and ending June 30, 2010.

Administration	111,647
Operation Expenses	671,433
Operation Reserve	0
Reserve for Fund Balance	0
Total	<u>\$783,080</u>

Section XXI: Caswell Division of Transportation Fund

- A. It is estimated that the following revenue will be available in the Caswell Division of Transportation Fund for the fiscal year beginning July 1, 2009 and ending June 30, 2010.

Elderly & Handicapped Grant	38,000
Title III	4,500
Work First	15,000
NCDOT Vehicles	0
State Administration Reimbursements	95,000
State Capital Reimbursements	0
Rural General Public Riders Fare	11,200
Medicaid	125,000
ROAP Grant	65,086
Agency Transportation	57,900
Sale of Fixed Assets	0

Interest on Investments	12,330
Total	<u>\$424,016</u>

- B. The following amounts are hereby appropriated in the Caswell Division of Transportation Fund for the fiscal year beginning July 1, 2009 and ending June 30, 2010.

Administration	124,323
Operation Expenses	299,693
Total	<u>\$424,016</u>

Section XXII: Special Separation Trust Fund

- A. It is estimated that the following revenue will be available in the Special Separation Trust Fund for the fiscal year beginning July 1, 2009 and ending June 30, 2010.

Contribution from General Fund	12,500
Interest on Investments	200
Total	<u>\$12,700</u>

- B. The following amounts are hereby appropriated in the Special Separation Trust Fund for the fiscal year beginning July 1, 2009 and ending June 30, 2010.

Separation Trust Expense	12,700
Total	<u>\$12,700</u>

Section XXIII:

A. There is hereby levied a tax at the rate of sixty-two and nine tenths (\$.6290) per one hundred dollars (\$100) valuation of property listed for taxes as of January 1, 2010, for the purpose of raising the revenue included in "Ad Valorem" taxes in the General Fund revenues of this Ordinance. This rate of tax is based on an estimated total valuation of property for the purpose of taxation of \$1,458,000,000 and an estimated collection rate of 95.42%. This collection rate is based on the collection rate stated in the June 30, 2008 audited financial statements.

B. The rate of tax for the Special Fire Tax District is based on an estimated total valuation of \$84,294,676 at an estimated collection rate of 95.42%.

FUND	RATE	YIELD
General Fund	\$0.6290	\$8,750,796
Special Fire Tax District	\$0.0210	\$16,891

C. Household solid waste fees for the Solid Waste Management Fund are hereby levied at \$89 per household based on an estimated collection rate of 95.42%.

Section XXIV:

The County Manager, as Budget Officer, is hereby authorized to reallocate appropriations as contained herein and to enforce policy under the following conditions:

- a. The Budget Officer may not transfer any amounts between funds without the approval of the Board of Commissioners.
- b. Federal and state grant funds may only be transferred between departments as allowed by regulations.
- c. The Budget Officer may approve capital outlay items appropriated in the current budget.
- d. The budget shall be approved and maintained by function.
- e. The County Manager must present all salary adjustments or merit raise requests to the Board of Commissioners for approval.
- f. The County Manager must present all line item transfers to the Board of Commissioners for approval.
- g. The County Manager must present all budget amendments to the Board of Commissioners for approval.
- h. The County Manager must present all outside consulting services or professional services to the Board of Commissioners for approval.
- i. A hiring freeze of County employees is instituted for the fiscal year. The County Manager and Department Head must have Board of Commissioners approval before filling an open position.

Section XXV:

Copies of this Budget Ordinance shall be furnished to the County Manager, Finance Director, and Tax Administrator to be kept on file for the direction in the carrying out of their duties.

Adopted this 30th day of June 2009.

Jeremiah Jefferies, Chairman
Caswell County Board of Commissioners

ATTEST:

S/Wanda P. Smith

Wanda P. Smith
Clerk to the Board

Mr. Kevin Howard requested that the Board reconsider its requirement for prior approval of budget amendments and transfers as it places an extreme level of restrictions on spending.

Ms. Gwen Vaughn, Finance Officer, requested that the Board consider an alternative to County operations by placing such restrictions on all transfers coming to the Board. Ms. Vaughn requested that the Board consider 1) having approval only for budget transfers that come from Salaries and Benefits; or 2) Board approval for transfers that come from Capital Outlay to the Operating Budget; or 3) Board approval for transfers to another line item that is more than 25%; or 4) transfers of the Operating Budget approved by the County Manager and presented to the Board of Commissioners on a monthly basis. Ms. Vaughn stated that the Board is placing strong restrictions on something that can be handled internally and requested some leeway in this. Ms. Vaughn noted that by General Statutes the Board of Commissioners approves Budget Amendments, but they do not have to approve Budget Transfers.

There was considerable discussion, after which no action was taken.

Commissioner Satterfield questioned whether Ms. Vaughn was asking the Board to vote on a budget by function in order for her to move monies around as she was fit and Ms. Vaughn answered that the budget is by function.

THE ADJOURNMENT

At 6:25 p.m. Commissioner Ward moved, seconded by Commissioner Travis to adjourn the meeting. The motion carried unanimously.

Wanda P. Smith
Clerk to the Board

Jeremiah Jefferies
Chairman
