

WEDNESDAY JUNE 30, 2010 MINUTES

The Caswell County Board of Commissioners met at the Historic Courthouse in Yanceyville, North Carolina at 8:00 am on Wednesday June 30, 2010. Commissioners present: Chairman George W. Ward, Jr., Vice-Chairman Kenneth D. Travis, William E. Carter, Nathaniel Hall, Jeremiah Jefferies, and Gordon G. Satterfield. Also present: Kevin B. Howard, County Manager, Gwen Vaughn, Finance Director, and Angela Evans, Caswell Messenger. Absent: Erik D. Battle. Matthew Smith, Clerk to the Board, recorded the minutes.

MOMENT OF SILENT PRAYER

Chairman Ward opened the meeting with a moment of silent prayer.

VEHICLE LOANS

Kevin Howard, County Manager presented information on vehicle loans through the Solid Waste Enterprise Funds as requested.

Table 1: Vehicle Loans

Interest	Payment	Savings
2.91%	\$50,644.00	
1%	\$48,794.00	\$1,850.00
2%	\$49,760.00	\$884.00

  

Loan Amount	Loan Contents
\$143,500.00	4 Patrol Cars 1 Ford F150 2wd 1 Ford Ranger 2wd

The payments come annually for three years. The one percent and two percent options are through the Solid Waste Enterprise Funds and provide a small savings.

FY 2010-2011 BUDGET ORDINANCE

Commissioner Satterfield stated that he did not see anything in the ordinance that said the budget would be approved and maintained by function. Mr. Howard stated that by statute you cannot adopt the budget as line item. He elaborated that the way they did it by line item last year was to have every budget transfer and amendment approved. Mr. Howard recommended continuing with budget amendments but with this budget being so tight he wanted the authority to approve transfers if there was an emergency.

Commissioner Hall wanted clarification about travel for the Board and how it was divided up among the members of the Board. At some point last year he had travel declined but later during the year there were some minutes that indicated during the budget work session that travel was

divided equally among the Board members. He noted that he makes two trips per month to Greensboro for the Piedmont Triad Council on Governments, one trip per quarter to Raleigh for the NCACC Public Education Steering Committee, and one trip per year for the NCACC annual conference. Commissioner Hall stated he wanted to be clear before this year starts so that he would know what he will be responsible for as it was apparent some members of the Board do not travel. Chairman Ward responded that nothing was ever discussed about travel so there is nothing in the budget that says the travel money is divided. Mr. Howard confirmed Chairman Ward's statement. Commissioner Travis stated that if the Board is going to budget \$2,000 for travel for the Board then once that money is gone it is already spent. He said that if we are going to have a budget then we need to stick with it. Commissioner Travis stated he does not like the idea of being able to move money around every which a way to make things like good and that if it is in a line item and it is not spent it should go to fund balance. Commissioner Travis stated that if Ms. Vaughn has \$1,000 in travel then once that's gone she either does not travel or pays it herself.

Commissioner Carter moved, seconded by Commissioner Jefferies to adopt the FY 2010 – 2011 Budget Ordinance as proposed. The motion carried 4:2 with Chairman Ward and Commissioner Travis opposing.



**CASWELL COUNTY LOCAL GOVERNMENT  
BUDGET ORDINANCE  
FISCAL YEAR 2010-2011**

**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, 2010 and ending June 30, 2011.

Ad Valorem Taxes	9,817,792
Other Taxes	16,000
Intergovernmental / Restricted	5,743,665
Intergovernmental / Unrestricted	1,743,145
Permits and Fees	442,050
Sales and Services	2,010,715
Other General Revenue	29,700
Transfers from Other Funds	771,098
Appropriated Fund Balance	251,909
<b>Total General Fund Revenues</b>	<b><u><u>\$20,826,074</u></u></b>

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, 2010 and ending June 30, 2011.

**General Government**

Governing Body	61,965
Administration	184,921
Finance	207,838
Tax Department	535,015
Elections	100,563
Register of Deeds	171,784
Information Technology	52,619
Maintenance	396,222
Public Buildings	19,000
Non-Departmental	613,976
Subtotal - General Government	<u>\$2,343,903</u>

**Public Safety**

Sheriff Department	1,790,169
Sheriff/Policing	210,000
Detention Center	591,425
911 Telecommunications	414,007
Building Inspections	135,679
Animal Control	78,440
Coroner/Medical Examiner	6,200
Emergency Management	78,144
Emergency Medical Services	1,055,875
Subtotal - Public Safety	<u>\$4,359,939</u>

**Economic & Physical Development**

Economic Development	0
Ag Preservation	100
Planning Department	57,885
Cooperative Extension Services	157,160
Subtotal - Economic & Physical Development	<u>\$215,145</u>

**Environmental Protection**

Soil & Water Conservation	82,174
Subtotal - Environmental Protection	<u>\$82,174</u>

**Human Services**

Public Health	3,021,153
Department of Social Services	4,176,062
Senior Services	477,873
Subtotal - Human Services	<u>\$7,675,088</u>

**Cultural & Recreational Services**

Parks & Recreation	212,874
Farmer Lake	46,755
Arts Council	2,475
Subtotal - Cultural & Recreational Services	<u>\$ 262,104</u>

**Regional Agencies**

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

**Special Appropriations**

Caswell Parish	9,900
Caswell County Partnership for Children	2,475
Chamber of Commerce Rental Fee	0
Cooperative Forestry Services	68,013
Subtotal - Special Appropriations	<u>\$80,388</u>

**Public Education**

Public Schools	
Teacher Supplement	0
Current Expense	2,490,085
Capital Outlay	450,401
Subtotal - Public Schools	<u>\$2,940,486</u>
Piedmont Community College	
Current Expense	224,730
Capital Outlay	4,050
Subtotal - Community College	<u>\$228,780</u>

**Reserve for Bond Payments**

Article 40/Restricted	351,000
Article 42/Restricted	232,293
Article 42/Hold-Harmless	40,000
Subtotal - Reserve for Bond Payments	<u>\$623,293</u>

**Debt Services / School Bonds**

Bonds/Principal Payments	705,000
Bonds/Interest Payments	66,098
Subtotal - School Bond Payments	<u>\$771,098</u>

**Debt Services / Installments**

IBM Server/Tax & Finance	44,492
Courthouse Renovation	143,916

Ambulance Payment	17,121
Voting Machines	11,293
ACS Maintenance Agreement	84,864
APS Animal Shelter Services	100,000
EMS Cardiac Equipment	17,558
Sheriff Vehicle Lease	43,604
SCISM Property	61,552
New Installment/Vehicles & Ambulance	95,057
Subtotal - Installment Payments	<u>\$619,457</u>

**State & Federal Grants**

DJJDP/Community Based Alternatives	102,412
ROAP/Transportation Grant	90,196
Subtotal - State & Federal Grants	<u>\$192,608</u>

**Contributions to Other Funds**

Revaluation Fund	70,000
Library Fund	129,400
Family Services/Crisis Intervention Fund	13,000
Fire Rescue Operations	31,500
Local Law Enforcement/Special Separation	25,000
Subtotal - Contributions	<u>\$268,900</u>

Contingency	40,650
Subtotal - Contingency	<u>\$40,650</u>

**Total General Fund Expenditures #REF!**

***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, 2010 and ending June 30, 2011.

Court Facilities Fees	44,000
Interest on Investments	1,500
Appropriated Fund Balance	21,500
Total	<u>\$67,000</u>

B. The following amounts are hereby appropriated in the Court Facilities Fund for the fiscal year beginning July 1, 2010 and ending June 30, 2011.

Court Facilities Expenses	67,000
Total	<u>\$67,000</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, 2010 and ending June 30, 2011.

Automation/Preservation Reserve	6,500
Interest on Investments	400
Appropriated Fund Balance	0
Total	<u>\$6,900</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, 2010 and ending June 30, 2011.

Automation Enhancement	6,900
Total	<u>\$6,900</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, 2010 and ending June 30, 2011.

General Fund Contributions	129,400
State Grant	117,591
Fines & Fees	8,300
Gifts & Reimbursements	1,300
Interest on Investments	500
Appropriated Fund Balance	0
Total	<u>\$257,091</u>

- B. The following amounts are hereby appropriated in the Library Fund for the fiscal year beginning July 1, 2010 and ending June 30, 2011.

Library / State	117,591
Library / Local	139,500
Total	<u>\$257,091</u>

**Section V: Family Services/Crisis Intervention Fund**

- A. It is estimated that the following revenue will be available in the Family Services/Crisis Intervention Fund for the fiscal year beginning July 1, 2010 and ending June 30, 2011.

State & Federal Grants	133,736
Contribution from other Fund	13,400
United Way	850

Fundraisers	5,000
Donations & Contributions	2,000
Total	<u>\$154,986</u>

- B. The following amounts are hereby appropriated in the Family Services/Crisis Intervention Fund for the fiscal year beginning July 1, 2010 and ending June 30, 2011.

Administration	118,543
Operations	36,443
Total	<u>\$154,986</u>

**Section VI: 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, 2010 and ending June 30, 2011.

Housing Authority	1,043,780
Shelter Plus Care Program	8,000
Interest on Investments	100
Miscellaneous	0
Appropriated Fund Balance	34,880
Total	<u>\$1,086,760</u>

- B. The following amounts are hereby appropriated in the Section 8 Housing Authority Fund for the fiscal year beginning July 1, 2010 and ending June 30, 2011.

Housing Authority Payments	891,732
Administration	117,729
Operations	69,299
Shelter Plus Care Program	8,000
Total	<u>\$1,086,760</u>

**Section VII: 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, 2010 and ending June 30, 2011.

Current / Prior Year Tax Collections	16,996
Sales Tax Distribution Revenue	3,000
Fire Tax Collections	300,000
Contribution from General Fund	31,500
Total	<u>\$351,496</u>

- B. The following amounts are hereby appropriated in the Special Fire District Fund for the fiscal year beginning July 1, 2010 and ending June 30, 2011.

Casville VFD Operating Expense	19,996
Fire Tax Distributions	300,000
Rescue Operations	31,500
Total	<u><u>\$351,496</u></u>

**Section VIII: Revaluation Fund**

- A. It is estimated that the following revenue will be available in the Revaluation Fund for the fiscal year beginning July 1, 2010 and ending June 30, 2011.

Interest on Investment	500
Contribution from General Fund	70,000
Total	<u><u>\$70,500</u></u>

- B. The following amounts are hereby appropriated in the Revaluation Fund for the fiscal year beginning July 1, 2010 and ending June 30, 2011.

Revaluation Reserve	70,500
Total	<u><u>\$70,500</u></u>

**Section IX: 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, 2010 and ending June 30, 2011.

State Distributions	265,734
Interest on Investments	3,500
Appropriated Fund Balance	242,049
Total	<u><u>511,283</u></u>

- B. The following amounts are hereby appropriated in the Emergency Telephone System Fund for the fiscal year beginning July 1, 2010 and ending June 30, 2011.

Administration	73,820
Operations	71,100
Capital Outlay	366,363
Reserve	0
Total	<u><u>\$511,283</u></u>

**Section X: 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, 2010 and ending June 30, 2011.

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, 2010 and ending June 30, 2011.

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

**Section XI: 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, 2010 and ending June 30, 2011.

Community Development Block Grant Revenue	<u>0</u>
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, 2010 and ending June 30, 2011.

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

**Section XII: ARRA - American Recovery & Reinvestment Act of 2009**

- A. It is estimated that the following revenue will be available in the American Recovery & Reinvestment Act Fund for the fiscal year beginning July 1, 2010 and ending June 30, 2011.

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

- B. The following amounts are hereby appropriated in the American Recovery & Reinvestment Act Fund for the fiscal year beginning July 1, 2010 and ending June 30, 2011.

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

**Section XIII: 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, 2010 and ending June 30, 2011.

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

- B. The following amounts are hereby appropriated in the Special Revenue Fund

for the fiscal year beginning July 1, 2010 and ending June 30, 2011.

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

**Section XIV: 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, 2010 and ending June 30, 2011.

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, 2010 and ending June 30, 2011.

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

**Section XV: 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, 2010 and ending June 30, 2011.

Transfer from Special Projects Fund	34,500
Total	<u>\$34,500</u>

- B. The following amounts are hereby appropriated in the Water & Sewer Fund for the fiscal year beginning July 1, 2010 and ending June 30, 2011.

Water Systems Operations	34,500
Total	<u>\$34,500</u>

**Section XVI: 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, 2010 and ending June 30, 2011.

Sales Tax Distributions / Restricted	623,293
Interest on Investments	1,000
Appropriated Fund Balance	146,805
Total	<u>\$771,098</u>

- B. The following amounts are hereby appropriated in the School Capital Reserve Fund for the fiscal year beginning July 1, 2010 and ending June 30, 2011.

Transfers to General Fund/GO Bond Debt	771,098
Total	<u>\$771,098</u>

**Section XVII: 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, 2010 and ending June 30, 2011.

Appropriated Fund Balance	0
Total	<u>\$0</u>

- B. The following amounts are hereby appropriated in the Senior Center Project Fund for the fiscal year beginning July 1, 2010 and ending June 30, 2011.

Transfer to General Fund	0
Total	<u>\$0</u>

**Section XVIII: 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, 2010 and ending June 30, 2011.

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, 2010 and ending June 30, 2011.

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

**Section XIX: 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, 2010 and ending June 30, 2011.

School Intervention/Prevention	130,103
Appropriated Fund Balance/Infrastructure	34,500
Total	<u>\$164,603</u>

- B. The following amounts are hereby appropriated in the Special Projects Fund for the fiscal year beginning July 1, 2010 and ending June 30, 2011.

School Resource Officers Expenses	130,103
Transfer to Water & Sewer Fund	34,500
Total	<u>\$164,603</u>

**Section XX: 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, 2010 and ending June 30, 2011.

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

B. The following amounts are hereby appropriated in the Library Development Fund for the fiscal year beginning July 1, 2010 and ending June 30, 2011.

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

**Section XXI: School Capital Projects Fund**

A. It is estimated that the following revenue will be available in the School Capital Fund for the fiscal year beginning July 1, 2010 and ending June 30, 2011.

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

B. The following amounts are hereby appropriated in the School Capital Fund for the fiscal year beginning July 1, 2010 and ending June 30, 2011.

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

**Section XXII: 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, 2010 and ending June 30, 2011.

Availability Fees	700,697
Tipping Fees	64,658
Recycling	11,500
Interest and Investments	4,000
Appropriated Fund Balance	143,769
Total	<u>\$924,624</u>

B. The following amounts are hereby appropriated in the Solid Waste Management Fund for the fiscal year beginning July 1, 2010 and ending June 30, 2011.

Administration	113,894
Operation Expenses	695,730

Capital Outlay	115,000
Reserve for Fund Balance	0
Total	<u>\$924,624</u>

**Section XXIII: 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, 2010 and ending June 30, 2011.

Elderly & Handicapped Grant	18,000
Work First	8,100
State / Administration Reimbursements	94,000
State / Capital Reimbursements	64,931
Rural General Public Riders Fare	14,000
Medicaid	115,800
ROAP Grant	60,553
Agency Transportation	45,043
Sale of Fixed Assets	6,000
Interest on Investments	5,500
Appropriated Fund Balance	130,070
Total	<u>\$561,997</u>

- B. The following amounts are hereby appropriated in the Caswell Division of Transportation Fund for the fiscal year beginning July 1, 2010 and ending June 30, 2011.

Administration	130,954
Operation Expenses	431,043
Total	<u>\$561,997</u>

**Section XXIV: 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, 2010 and ending June 30, 2011.

Contribution from General Fund	25,000
Interest on Investments	100
Total	<u>\$25,100</u>

- B. The following amounts are hereby appropriated in the Special Separation Trust Fund for the fiscal year beginning July 1, 2010 and ending June 30, 2011.

Separation Trust Expense	25,100
--------------------------	--------

Total

\$25,100

**Section XXV:**

A. There is hereby levied a tax at the rate of sixty-five and nine tenths (\$.6590) per one hundred dollars (\$100) valuation of property listed for taxes as of January 1, 2011, 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 \$1,441,000,000 and an estimated collection rate of 96.01% . This collection rate is based on the collection rate stated in the June 30, 2009 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 96.01%.

<b>FUND</b>	<b>RATE</b>	<b>YIELD</b>
General Fund	\$0.6590	\$9,117,292
Special Fire Tax District	\$0.0210	\$16,996

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 96.01%.

**Section XXVI:**

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 Budget Officer must present salary adjustments and/or merit raise requests, with the exception of state reclassifications, to the Board of Commissioners for approval.
- f. The Budget Officer must present all budget amendments to the Board of Commissioners for approval.
- g. The Budget Officer must present all new outside consulting services or professional services to the Board of Commissioners for approval.

**Section XXVII:**

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 \_\_\_\_ day of June 2010.

\_\_\_\_\_  
George W. Ward, Jr. , Chair  
Caswell County Board of Commissioners

ATTEST:

\_\_\_\_\_  
Matthew W. Smith  
Clerk to the Board

MOVE FIRST JULY MEETING FOR HOLIDAY

Chairman Ward moved, seconded by Commissioner Jefferies to move the July 5<sup>th</sup>, 2010 meeting to July 6<sup>th</sup>, 2010 at 6:30 pm. The motion carried unanimously.

THE ADJOURNMENT

Commissioner Travis moved, seconded by Commissioner Hall to adjourn the meeting. The motion carried unanimously.

\_\_\_\_\_  
Matthew W. Smith  
Clerk to the Board

\_\_\_\_\_  
George W. Ward, Jr.  
Chairman

\*\*\*\*\*