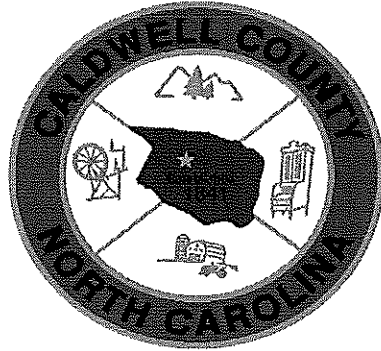


Caldwell county



CALDWELL COUNTY, NORTH CAROLINA  
BUDGET ORDINANCE  
FISCAL YEAR 2018-2019

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

**2018-2019 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, 2018 and ending June 30, 2019, according to the following summary and schedules:

	2018-2019
Summary	Adopted Budget
General Fund	77,258,151
E911 Fund	405,552
Sales Tax Reinvestment	2,600,000
Water Fund	3,902,604
Schools Sales Tax Capital Fund	3,723,081
Fire District Funds	<u>4,106,896</u>
<b>Total</b>	<b><u>\$ 91,996,284</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, 2018 and ending June 30, 2019

GENERAL FUND EXPENDITURES	APPROPRIATIONS
<b><u>EDUCATION</u></b>	
PUBLIC SCHOOLS	14,810,000.00
COMMUNITY COLLEGE	3,553,619.00
<b><u>HUMAN SERVICES</u></b>	
SOCIAL SERVICES	14,034,151
HEALTH DEPARTMENT	5,259,444
<b><u>PUBLIC SAFETY</u></b>	
SHERIFF'S DEPARTMENT	9,489,958
EMS, FIRE MARSHALL & EMERGENCY MANAGEMENT AND EMERGENCY COMMUNICATIONS	7,159,351
<b><u>ECONOMIC AND PHYSICAL DEVELOPMENT</u></b>	
BUILDING INSPECTIONS	392,880
PLANNING	306,782
COOPERATIVE EXTENSION	208,081
CONSERVATION DISTRICT	123,238
CONVENIENCE SITES	582,183
ECONOMIC DEVELOPMENT	404,655
<b><u>LIBRARY</u></b>	
	1,185,295
<b><u>GENERAL GOVERNMENT</u></b>	
ADMINISTRATION	748,657
PUBLIC INFORMATION	159,901
FINANCE	458,407
TAX	1,346,659
BOARD OF ELECTIONS	398,276
REGISTER OF DEEDS	512,256
INFORMATION TECHNOLOGY	1,033,354
BUILDING MAINTENANCE	1,119,316
HUMAN RESOURCES	346,671
VETERAN'S SERVICES	129,526
WILSON CREEK VISITOR CENTER	48,377
<b><u>CAPITAL OUTLAY</u></b>	
	1,962,501
<b><u>OTHER GOVERNMENTAL FUNCTIONS</u></b>	
DEBT SERVICE	2,891,004
SPECIAL APPROPRIATIONS	<u>8,593,609</u>
<b>TOTAL GENERAL FUND</b>	<b><u>\$ 77,258,151</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, 2018 and ending June 30, 2019:

<u>Property Tax</u>	
Ad Valorem Tax - .63 per \$100 valuation	\$ 37,825,200
Less Discount	(500,000)
Penalties and Interest	450,000
Prior Year's Taxes	<u>1,199,000</u>
<b>Net Ad Valorem and Reimbursement</b>	<b><u>\$ 38,974,200</u></b>
 <u>Other Revenue</u>	
Local Option Sales Tax	\$ 6,100,000
Vehicle Taxes Collected by the state	3,700,000
Other General Revenues	2,219,000
Installment Purchase Financing Issued	1,557,919
Fund Balance Appropriation	5,221,742
Departmental Revenues	19,485,290
<b>Total Other Revenues</b>	<b><u>\$ 38,283,951</u></b>
<b>Total Revenue</b>	<b><u>\$ 77,258,151</u></b>

**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, 2018 for the purpose of raising the revenues listed as "Ad Valorem Tax" in the General Fund in Section 3 of this Ordinance.

The rate is based on the total valuation of property tax for the purpose of taxation of \$6,907,301,587 and an estimated collection rate of 95% for property.

The discount rate for July 1, 2018 through June 30, 2019 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, 2018 and ending June 30, 2019:

E911 Fund Expenditures	\$ 405,552
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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, 2018 and ending June 30, 2019

Charges and Services	\$ 405,552
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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, 2018 and ending June 30, 2019:

Economic Development	\$ 2,250,000
Interfund Transfer Out	\$ 350,000

**Section 8:** It is estimated that the following revenues will be available in the Sales Tax Reinvestment Fund for the fiscal year beginning July 1, 2018 and ending June 30, 2019

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

**Section 9:** The following amounts are hereby appropriated in the Water Fund for the fiscal year beginning July 1, 2018 and ending June 30, 2019:

Expenses	\$ 3,902,604
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**Section 10:** It is estimated that the following revenues will be available in the Water Fund for the fiscal year beginning July 1, 2018 and ending June 30, 2019:

Revenues	\$ 3,616,000
Fund Balance Appropriated	\$ 286,604

**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, 2018 and ending June 30, 2019:

Department	Rescue Tax		Current Year Taxes	Prior Year Taxes	Total
	Fire Tax Rate *	Rate *			
Gamewell	8.00	1.00	381,430	14,150	395,580
North Catawba	11.80	2.00	762,255	8,650	770,905

Patterson	9.85	1.25	232,939	2,040	234,979
Valmead	10.00	2.00	174,963	2,340	177,303
Little River	8.30	1.00	217,462	2,150	219,612
Sawmills	9.50	0.85	408,272	3,050	411,322
Grace Chapel	7.00	-	458,650	1,150	459,800
Collettsville	13.00	0.85	267,516	6,640	274,156
Yadkin Valley	7.00	5.00	106,271	1,125	107,396
Kings Creek	7.00	0.85	188,879	3,490	192,369
Bethlehem	3.10	0.85	8,957	55	9,012
Hudson	11.00	1.00	560,910	7,360	568,270
Blowing Rock	5.00	5.75	184,959	1,060	186,019
Granite Falls	12.80	0.85	97,508	2,665	100,173
Totals			<u>\$ 4,050,971</u>	<u>\$ 55,925</u>	<u>\$ 4,106,896</u>

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

Section 12:  
following programs:

The County Manager is hereby authorized to implement the

- 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, 2018 and ending June 30, 2019.
- 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 2018-2019 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

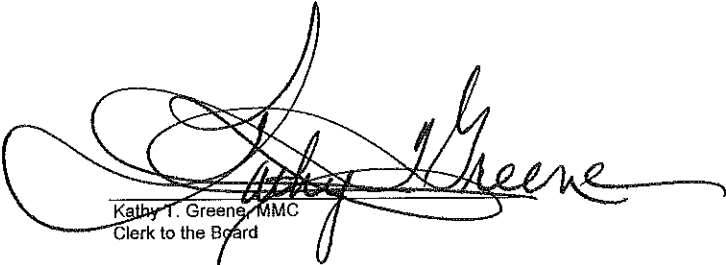
**Section 15:** The County shall continue to account for the sales tax receipts designated for the school system in a capital project fund. Sales Tax revenues that are required by state law to be used for public school capital shall be deposited into this fund. Debt Service on borrowings for school construction 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	\$ 3,345,000
Lottery	378,081
Total	<u>\$ 3,723,081</u>
Expenditures	
Debt Service Payments	\$ 1,702,000
Capital Funds paid to School System	2,021,081
Total	<u>\$ 3,723,081</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 4th day of June 2018.

  
 Bobby Church, Chairman  
 Caldwell County Board of Commissioners

  
 Kathy T. Greene, MMC  
 Clerk to the Board

