



**CALDWELL COUNTY, NORTH CAROLINA
BUDGET ORDINANCE
FISCAL YEAR 2009-2010**

2009-2010 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, 2009 and ending June 30, 2010, according to the following summary and schedules:

Summary	2009-2010 Adopted Budget
General Fund	\$ 68,099,444
E911 Fund	490,000
Sales Tax Reinvestment	747,988
Rescue Services	434,374
Water Fund	2,861,089
Ground Water Monitoring Fund	305,000
School Sales Tax and Capital Outlay Fund	3,000,000
Fire District Funds	<u>2,696,359</u>
Total	<u>\$ 78,634,254</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, 2009 and ending June 30, 2010

GENERAL FUND EXPENDITURES	APPROPRIATIONS
<u>EDUCATION</u>	
PUBLIC SCHOOLS	\$ 14,300,000
COMMUNITY COLLEGE	<u>3,246,874</u>
TOTAL EDUCATION	\$ 17,546,874
DEBT SERVICE	\$ 5,135,799
<u>DEPARTMENT OF SOCIAL SERVICES</u>	
SOCIAL SERVICES	\$ 7,517,197
MEDICAID	270,000
CHILD AND ADULT RESOURCES	8,085,136
TEMPORARY RESOURCES	<u>428,059</u>
TOTAL DEPARTMENT OF SOCIAL SERVICES	\$ 16,300,392

<u>HEALTH DEPARTMENT</u>	
HEALTH ADMINISTRATION	\$ 544,473
ENVIRONMENTAL HEALTH	315,081
HOME HEALTH	1,783,305
GENERAL HEALTH SERVICES	3,497,985
HEALTH WIC	367,965
ANIMAL CONTROL	458,229
TOTAL HEALTH DEPARTMENT	\$ 6,967,038
<u>SHERIFF DEPARTMENT</u>	
SHERIFF ADMINISTRATION	\$ 1,333,913
COMMUNICATIONS	1,107,218
PATROL AND INVESTIGATIONS	2,494,724
JAIL	2,607,676
TOTAL SHERIFF'S DEPARTMENT	\$ 7,543,531
<u>EMERGENCY MEDICAL SERVICES</u>	\$ 3,337,552
<u>LIBRARY</u>	\$ 1,243,211
<u>GENERAL GOVERNMENT</u>	
ADMINISTRATION	\$ 797,721
FINANCE	426,368
TAX	1,249,320
BOARD OF ELECTIONS	260,902
REGISTER OF DEEDS	521,999
COMPUTER SYSTEMS	671,556
BUILDING MAINTENANCE	729,935
HUMAN RESOURCES & VA	355,254
TOTAL GENERAL GOVERNMENT	\$ 5,013,055
<u>OTHER GOVERNMENTAL FUNCTIONS</u>	
PLANNING/DEVELOPMENT	\$ 155,484
BUILDING INSPECTION	410,791
MOTOR FLEET	318,431
CONVENIENCE CENTERS	292,735
COOPERATIVE EXTENSION	215,219
CONSERVATION DISTRICT	145,386
ECONOMIC DEVELOPMENT	348,207
JUVENILE CRIME PREVENTION	222,228
OAKHILL PARK	14,700
NORTH CATAWBA PARK	14,500
COLLETTSVILLE PARK	18,150
WILSON'S CREEK VISITOR CENTER	34,480
SPECIAL APPROPRIATIONS	2,821,681
TOTAL OTHER GOVERNMENTAL FUNCTIONS	\$ 5,011,992
TOTAL GENERAL FUND	\$ 68,099,444

Section 3: 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:

<u>Property Tax</u>	
Ad Valorem Tax - .6599 per \$100 valuation	\$ 34,572,850
Less Discount	(399,000)
Penalties and Interest	260,000
Prior Year's Taxes	1,066,700
Net Ad Valorem and Reimbursement	\$ 35,500,550
<u>Other Revenue</u>	
Local Option Sales Tax	\$ 6,005,000
Sales and Services	6,808,000
Fees	998,502
Inter-governmental Revenue	16,604,478
Other	1,884,089
Inter-fund Transfers In	298,825
Total Other Revenues	\$ 32,598,894
Total Revenue	\$ 68,099,444

Section 4: There is hereby levied a tax at the rate of **.6599** cents per one hundred dollars (\$100) valuation of property as listed for taxes as of January 1, 2008 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 **\$5,570,663,300** and an estimated collection rate of 95% for property and 85% for vehicles.

The discount rate for July 1, 2009 through June 30, 2010 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, 2009 and ending June 30, 2010:

E911 Fund	\$ 490,000
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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, 2009 and ending June 30, 2010

Charges and Services	\$ 490,000
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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, 2009 and ending June 30, 2010:

Environmental Division	\$ 124,988
Economic Development	\$ 575,000
Other	\$ 48,000

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, 2009 and ending June 30, 2010

Intergovernmental Revenues	\$ 600,000
Fund Balance Appropriated	\$ 147,988

Section 9: The following amounts are hereby appropriated in the **Rescue Readiness** Fund for the fiscal year beginning July 1, 2009 and ending June 30, 2010:

Rescue Squad Association	\$ 62,500
Interfund Transfer to General Fund	\$ 125,000
Caldwell County Rescue Readiness Board	\$ 246,874

Section 10: It is estimated that the following revenues will be available in the **Rescue Readiness** Fund for the fiscal year beginning July 1, 2009 and ending June 30, 2010:

Current Year Property and Vehicle Taxes	\$ 424,429
Prior Year Property and Vehicle Taxes	\$ 11,500
Penalties	\$ 3,500
Discounts	\$ (5,200)
Interest on Investments	\$ 145

Section 11: There is hereby levied a tax rate of **.0085** cents per hundred dollars (\$100) of valuation of property as listed for taxes as of January 1, 2009 for the purpose of raising revenues listed as "Current Year Tax" in the **Rescue Readiness** Fund in Section 10 of this Ordinance.

The rate is based on the **total valuation** of property tax for the purpose of taxation of **\$5,570,663,300** and an estimated collection rate of 95% for property and 85% for vehicles.

*** Please note that the "Rescue Squad Tax" that has been levied in the past will not be levied in fiscal year 2009/2010**

Section 12: The following amounts are hereby appropriated in the Water Fund for the fiscal year beginning July 1, 2009 and ending June 30, 2010:

Water Operations	\$	1,984,694
Water Building Expense	\$	5,450
Water Debt Payments	\$	361,765
Special Projects	\$	344,596
Inter-fund Transfer General Fund	\$	164,584

Section 13: It is estimated that the following revenues will be available in the Water Fund for the fiscal year beginning July 1, 2009 and ending June 30, 2010:

Charges and Services	\$	2,842,489
Interest on Investments	\$	15,000
Sale of Assets	\$	3,600

Section 14: The following amounts are hereby appropriated in the Ground Water Monitor Fund for the fiscal year beginning July 1, 2009 and ending June 30, 2010:

Ground Water Monitoring Fund	\$	305,000
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Section 15: It is estimated that the following revenues will be available in the Ground Water Monitor Fund for the fiscal year beginning July 1, 2009 and ending June 30, 2010:

Groundwater Fund Balance Appropriated	\$	300,000
Interest on Investments	\$	5,000

Section 16: It is estimated that the following revenues will be available in the Volunteer Fire Department Funds for the fiscal year beginning July 1, 2009 and ending June 30, 2010:

<u>Department</u>	<u>Tax Rate</u>	<u>2008 & Prior Year Taxes</u>	<u>Other Revenues</u>	<u>Total</u>
Gamewell	0.059	249,083	125	249,208
North Catawba	0.088	440,423	150	440,573
Patterson	0.081	165,643	50	165,693
Valmead	0.100	133,793	50	133,843
Little River	0.073	149,590	75	149,665
Sawmills	0.070	255,908	80	255,988
Grace Chapel	0.060	325,447	75	325,522
Collettsville	0.130	180,134	60	180,194
Yadkin Valley	0.070	59,320	45	59,365
Kings Creek	0.070	149,964	60	150,024
Bethlehem	0.031	5,831	15	5,846
Hudson	0.110	468,516	170	468,686
Blowing Rock	0.034	49,495	30	49,525
Granite Falls	0.073	62,057	45	62,102
Totals		<u>\$ 2,695,204</u>	<u>\$ 1,030</u>	<u>\$ 2,696,234</u>

Section 17: 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 **.55** cents per mile for the period effective July 1, 2009 and ending June 30, 2010.
- 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 between and 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. Department Heads shall have authority to adjust line items in their departments subject to approval by the County Manager and or the Finance Director/Deputy Finance Director.

Section 20: The County's capitalization threshold shall be continued at \$5,000. The County Manager has the authority to implement the capital outlay program as approved by the Board of County Commissioners within the Fiscal Year 2009-2010 budget as presented.

Section 21: The following existing positions shall be eliminated effective July 1, 2009.

- 1 Bailiff
- 1 EMS Operations Position
- 1 EMS Clerical Position
- 1 Assistant Library Director (this position shall be eliminated effective 9/1/09)
- 3 Housekeepers at the HHS Building
- 1 SAY officer
- 2 Home Health Nurses
- 1 Building Inspector
- 1 Health Smart Start Nurse

Section 22: The County Manager must be notified prior to the disbursement of additional investigative funds.

Section 23: 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 \$500.

Section 24: 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 outlay 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	
Sale Tax	\$ 3,000,000
Expenditures	
Debt Service Payments	\$ 1,800,201

Capital Outlay payments to the Schools 1,199,799

Section 25: The following changes shall be made to the funds in the designated capital reserve section of the county's fund balance effective 7/1/09. The following funds shall have their existing designation lifted:

Courthouse Security, Construction and HVAC	\$ 33,356.66
Telephone Upgrades	3,631.38
Revaluation - Appraisal Software	10,610.96
School Capital Projects	27,606.71
Yadkin Reservoir	33,622.16
Debt Service Reserve	52,048.70
EMS Base	300,000.00
subtotal	\$ 460,876.57

These funds shall remain in the designated capital reserve with a new designated purpose, to serve as a contingency against budgetary shortfalls. Should a shortfall be identified during the fiscal year these funds can be used to mitigate it.

In addition the Broadcasting Facility Enhancement designation has a balance of \$164.84. These funds shall be transferred to the Charter Donation line item which serves a similar purpose to the Broadcasting Facility Enhancement designation.

Section 26: During FY 2009-10 the following policy shall be followed to address financial shortfalls within the Approved Budget.

The county's general fund budget includes approximately \$49 million in "local dollars" which are comprised mainly of property and sales tax revenues. These funds are spent in the following percentages: 62% county government operations, 31% for public schools and 7% for the community college

Any financial shortfalls identified during the course of fiscal year 2009-10 shall be closed by reducing funding using the percentages identified above. 62% of the shortfall would be covered by reductions to county government operations in the form of furloughs (unpaid leave for employees), 31% shall be covered by reductions in the monthly allotment of current expense funds to the public school system, 7% shall be covered by reductions in the monthly allotment of current expense funds to the community college.

Enacting reductions that result in one week of furloughs and the related reductions to the public schools and community college would result in savings of approximately \$725,000.

Should there be a shortfall larger than \$725,000 the county has identified approximately \$460,877 of fund balance to be used to offset the shortfall. This fund balance is earmarked in the capital reserve as "Sales Tax Contingency".

Should both of these plans totaling \$1,185,877 prove insufficient to cover a shortfall then the budget shall be re-examined by the county manager and finance department in order to form a plan to cover the rest of the shortfall. This may include more furloughs and reductions in education funding if necessary.

The county manager shall initiate this policy following written notification of the commissioner. Any commissioner may delay implementation by the manager until the justification is publically discussed at the next regular meeting of the County Commissioners. During the Commission meeting a vote to either implement or delay the shortfall policy shall be taken.

Section 27: 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 15th day of June 2009.

Ben Griffin, Chairman
Caldwell County Board of Commissioners

Kathy T. Myers
Clerk to the Board