

**CASWELL COUNTY BOARD OF COMMISSIONERS**  
**MEMBERS PRESENT**

**June 13, 2023**  
**OTHERS PRESENT**

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John Dickerson, Chair  
Tim Yarbrough, Vice Chair  
Ethel Gwynn  
Finch Holt  
Jeremiah Jefferies  
Rick McVey  
Frank Rose

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Bryan Miller, County Manager  
Carla Smith, Clerk to the Board  
Melissa Williamson, Deputy County Manager  
Aisha Gwynn, Assistant County Manager  
Jennifer Hammock, Finance Director  
Melissa Miller, Deputy Finance Director

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The Board of Commissioners for the County of Caswell, North Carolina, met in a budget work session on Tuesday, June 13, 2023 at 5:30 pm at the Gunn Memorial Library.

**WELCOME:**

Chairman Dickerson called the meeting to order and welcomed everyone to this Budget Work Session. Then all paused for a moment of Silent Prayer, and the Board of Commissioners and all the guest in attendance recited the Pledge of Allegiance. The floor was then turned over to the County Manager.

**BUDGET WORK SESSION:**

County Manager Miller said Commissioners, I went back and looked at the suggestions that was given to me. I do have the scenarios that you asked me to put together.

So the first scenario includes some major cuts. It cut \$138,000 in salaries, \$292,000 in capital, \$144,000 in positions. Here again we are dealing with the General fund, and \$25,000 in special appropriations. I was requested to remove the Board's salaries, which is \$3,310. This equates to no tax increase and \$2,547,000 use of fund balance. That's reduced from the prior \$2,821,000. So fund balance has been reduced by approximately \$300,000. The \$329,000 equates to 1.9 cent tax increase. We have reduced it \$603,157, which is the first scenario I was asked to provide.

The second scenario I was asked to provide was the 5% increase, using a flat budget from last year, and cut positions open more than 30 days not including Emergency Services positions. I did not include mandated service positions that were mandated by the State to provide those services. So you add that up together and it is \$28,065,207. The current FY2024 budget is at \$27,101,810. That is a difference of \$963,397, and that proposal adds an additional 5.5 cent tax increase. To account for the vacancy rate that's used, the budget would add an additional 6.8 cent to or \$1.175 million vacancy rate that is included in the budget. So I'm happy to answer any questions you have.

Commissioner Yarbrough asked the County Manager to go back to the screen before. Those salary reductions of \$138,000, can you break that down for us as far as Emergency Services. County Manager Miller said so that provides Emergency Services with a 13.5% increase and

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county employees with a 4.5 % increase and that's the reduction of \$138,000 from 15-5 to 13.5-4.5. The capital is \$292,847, which includes the old jail and the paving. Part of the paving not all of the paving. The positions are the Grants Manager position and the Communications Director position. Special Appropriations, and the Board knows that Special Appropriations are something that this Board makes and doesn't necessarily have to provide. That's a mixture of all those Special Appropriations that ask for an increase this year. It's not their total increase but it is part of their increase from all that asked for an increase. Commissioner Yarbrough said if you can back up a little bit to the capital reductions. The old jail, what are we not doing in that reduction? Are we not taking it out? County Manager Miller said so the old jail, there was \$189,000 in for the old jail in the budget. We had spoken about this before, but I'm just really not comfortable with that number at this time. I think that's a starting price. I can tell you that mold and abatement was not included in that price. I think that has the potential to be significant. Also if we do the project, we are still left with the wet spring underneath it. You can't pave over a wet spring. That's a recipe for disaster. So I think we need to sure up our numbers for that project and get them more in line with what the true cost will be for that project.

Commissioner Jefferies said there is one thing I want to ask. I think you said 30 days, but I thought Commissioner Holt said 90 days or 3 months. County Manager Miller said I'm sorry. It is 3 months. Commissioner McVey said that's anything that is over 3 months. County Manager Miller said that's correct. As you know you said don't include Public safety, so I didn't include those. Most of the services that we provide at the Health Department and DSS are mandated services. We have to provide them so I did leave those in as well.

Commissioner Yarbrough said Mr. Chairman, we asked Mr. Miller last night to make some cuts, and he has done so. I know that this budget proposal has something lacking in it for all this Board, I'm sure. Some would like to see more in some places, and some would like to see more cuts in other places. I get that. I'm one of those, but we are where we are.

A **motion** was made by Commissioner Yarbrough and seconded by Commissioner Rose and to instruct Mr. Miller to draw up the Budget Ordinance using the scenario that is on the screen. (Scenario 1)

Chairman Dickerson said we have a motion and a second. Before we start the voting process, I would like to finish the debate process. I was giving everyone time to ask their questions. My question on this is I see the use of fund balance. The figure is \$2.5 million. That's like going into your savings account and taking out \$2.5 million to pay for reoccurring expenses. At a future time, that's setting this county up for a mandated tax increase. County Manager Miller said yes, you're 100% right. I think there is \$1.1 million in the budget for reoccurring expenses. I want to make this clear. I don't want to leave this Board with any misconception. I've said this before and I will say it again. Next year when the revaluation comes, there is going to be or have to be a substantial restructuring of the way we do our budgets, expenses, and revenues. The tax rate may actually fall, but the amount of money that an individual pay on their tax bill has the likelihood

to be substantial. Chairman Dickerson said it's going to add substantially to it. My objection to this whole scenario here is it's another example of kicking the can down the road. I'd rather deal with the expenses now. I'd rather see a line item yield this budget or make a savings recommendation where we can work through it to hold down the cost as well as we can rather than go forward and say we going to rubber stamp this. We going to let a future Board and their families worry about this the next time around. The ones of us that make it through will sit here and kick this around. It's going to be an overall tax increase, and if we don't do our due diligence now to try to cut what we can out of this proposed budget that needs to be taken out. Just to rubber stamp this proposal without looking at the details in the actual proposals by the different departments, that's negligent on our part as a Board. Not going through it is not doing our due diligence. I can't abide by it. That's my two cents worth.

Commissioner McVey said this has no increase for this new school. Correct? County Manager Miller said no. Commissioner McVey said we, the people of Caswell County, voted for this new school. We, the people, knew that we were going to have to have a tax hike. It has to be 1.9 cent. When are we going to start paying for this? We have put it off for about three years. I feel like we need to go ahead and start the project of people paying for the school or we can let it go back. We can be delinquent.

Chairman Dickerson said I know we are not going to let it go back to be delinquent, but to your point Mr. McVey, that's one of the reasons we need to look at this budget and talk about it issue by issue. There are other things in that budget that I know everybody on this Board would agree that it could be taken out of it. There are other things that we will not totally agree about across the Board, and that is okay. That's the process. That's the way this thing works. The judicial process in the courtroom when two lawyers are in there arguing, you get an outcome. We will sit here like reasonable adults, discuss the budget, look at all the expenditures, give our opinions on it, and the majority rules on whatever allocation to advance forward. We may can spare the good and approve it, but if we don't, we cut it out. Whatever the pleasure of this Board is.

Commissioner McVey said Mr. Yarbrough, you don't think we need to start that now? I kind of want to ask you why, if that makes any sense? Commissioner Yarbrough said well. I will answer your question with a question. You have been on the Board the last two years and you haven't done it. Why didn't you start it two years ago? Commissioner McVey said when the last Board done this it was planned that when the school was finished, we would implement this. The school is finished as far as I know so it is time to implement it. It was not to be implemented until the school was finished.

Chairman Dickerson said wasn't there some type of payments we made up until this. Now the interest dollars are kicking in. There were actually some payments being made on the school over this point. Weren't they for that loan? Some kind of debt service. County Manager Miller said we do have a small payment due this year. It's not the full payment. So we do have a partial payment. I think it is \$250,000, but the total payment is \$644,000. That's the only payment that

we have had. Chairman Dickerson said so again, this is just for the people watching at home. I was not on the Board when this passed. This was the Board before me. All that has transpired at the school has been according to the plan set in motion to start being paid for when construction was completed. It has been no stalling in that. County Manager Miller said that's correct.

Commissioner McVey said I hate to see the tax go up. I don't want to pay it either. I pay taxes, but I know that school has to be paid for. That is what the previous Board planned on when I set on the Board. Commissioner Yarbrough said I understand that, and the school will be paid for. I have no doubt about that. Commissioner McVey said I have no doubt in my mind about that either. I was being facetious when I said that. Commissioner Yarbrough said I do think it would have been incumbent upon the previous Board to start that process than wait until now. Commissioner McVey said it should have been started. Commissioner Yarbrough said we can't go back. I understand that, but for this fiscal year coming up, 2024, I will not vote in favor of a tax increase. In 2025, I might have a different opinion. Not on 2024. That is where I stand on that issue.

Chairman Dickerson asked if there were any more comments?

Commissioner Holt said I don't see us going into our savings and taking everything out, and then basically planning on getting money from the taxpayers ahead of the revaluation. It's going to be a blow to the taxpayer. That's what we are doing. I have to agree with Mr. Dickerson that we need to look at it now. I didn't hear what you were cutting in each department. Did you go through the departments last night and make cuts based on what they were asking for? County Manager Miller said I listed the cuts: the salaries, the capital, the positions, the special appropriations, and the Board's salaries. Those are the cuts that were made.

Commissioner Yarbrough said Mr. Miller, do you have or can you put on the screen the PowerPoint that you gave us on Monday night? County Manager Miller said yes and pulled up the PowerPoint presentation. Commissioner Yarbrough said can you pull up the Fund Balance Forecast?

## FUND BALANCE FORECAST

		BUDGETED	ACTUAL / FORECAST	TOTAL FUND BALANCE		UNASSIGNED FUND BALANCE (Target = 8%)	
	Fiscal Year	Original Appropriation	Increase in (Use of)	Dollars	Percent	Dollars	Total
Actual	2020	(\$2,156,663)	\$1,384,827	\$9,879,513	34.7%	\$3,842,158	13.5%
	2021	(\$1,793,113)	\$2,000,000	\$11,879,513	41.8%	\$5,842,158	20.6%
	2022	(\$1,967,180)	\$0	\$11,879,513	39.9%	\$5,842,158	19.6%
	2023	(\$1,235,126)	\$0	\$11,879,513	34.6%	\$5,842,158	17.0%
	2024	(\$2,820,216)	(\$2,820,216)	\$9,059,297	26.4%	\$3,021,942	8.8%

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Am I looking at that right? On that bottom line, in your original budget proposal we would be spending a little over \$2.8 million. County Manager Miller said that is correct. Commissioner Yarbrough said that would leave us a total fund balance, all funds, a little over \$9 million. County Manager Miller said that's correct. Commissioner Yarbrough said so now going with the recommendation you brought today, it leaves \$9.3, and the County Manager said that is correct. Commissioner Yarbrough said okay. I was just making sure I understood right.

Commissioner McVey asked when does the State come in? County Manager Miller said we should at least keep an 8% fund balance. Truthfully we should keep higher than an 8% fund balance. But this says if you use \$2,820,000, we will have \$3,021,000 left in unrestricted and \$9,059,297 left in total fund balance. After the use of the \$2.8, it will be closer to \$9.3 because these are general fund dollars it will be closer to \$3.3.

Chairman Dickerson said the proposal before the Board, would you restate that Mr. Yarbrough? Commissioner Yarbrough said yes sir. My **motion** was to instruct the County Manager to begin the process of writing the Budget Ordinance using those reductions that are on the screen right there. The total reduction in his budget from \$603,157. Commissioner McVey said that leaves EMS at? Commissioner Yarbrough said according to what the County Manager said Emergency Services will be at 13.5% salary increase and all others will get an increase of 4.5%. The County Manager said that is correct. Commissioner Holt said that is still spending funds of \$2.5 million. Chairman Dickerson said there's my problem with kicking the can down the road. I want to reiterate that. We need to deal with the needs in this county now and try to do our due diligence line by line and look at the expenditures. And not just say we going to pass this and we will worry about jacking up taxes during the revaluation. That's not protecting the people of this county's pocketbook.

Commissioner Yarbrough said we have had numerous budget meetings, I stated this last night, since the end of April going over it. The Board has presented it's want or wish list. We asked them questions. The County Manager sent out his recommendations June 1<sup>st</sup>, I think, via email. He presented us a hard copy last Monday night. If a Board member hasn't looked over it by now, they are not going to look at it. That's my opinion.

Chairman Dickerson said you have not been on the Board the two prior years before this. Commissioner Yarbrough said you are correct in that. Chairman Dickerson said each time we go through this is the laying out of the budget as a whole. They instruct us on what they are asking for, Department Heads will come in, and Mr. Miller will talk about it. That is the preliminary leading up to the actual sitting down of the Board going through the budget and approving it line by line. Not a recap saying here's what we want. Here's what the County Manager recommends. Now it is all and up. That is not how this has to work. It's not the way it has worked in the past. They have educated the formers, let us know what is coming so that we are all on the same page. We get to ask questions during that process, and then the actual deliberation of what we are going to spend in that budget is done in a line by line process. That has been standing protocol.

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Commissioner Rose said Mr. Chairman, I went through it. Before we get to that, one question. On the original budget, how much was cut the first go round? How much did you cut before today? The County Manager asked the Finance Officer, do you have those numbers Jennifer? County Manager Miller said I don't know. I can tell you that the Health Department did an incredible job of cutting expenses. I think it was close to \$200,000. Jennifer Eastwood said \$110,000. County Manager Miller said I know the Sheriff's office cut a lot, and EMS made cuts. Who am I leaving out? Commissioner Rose said with your recommendations, we don't get there with just those cuts. Then he went back to the Department Heads again and cut it again. Then we cut it again today. I been through the budget and at every budget meeting. I been through it three or four times. I have saw issues that I had issues with and I contacted the County Manager. I said I would like to see this out, and I would like to see that out. Just like I said last night, those positions being asked for, I asked him to cut those out. That's all I can say on that.

Chairman Dickerson said anyone else want to speak before I speak again. That Mr. Rose is one of the problems that I've heard others mention and complain about as well as myself. Those objections to things being in the budget or approval of lines being in the budget need to be discussed in a room with all seven commissioners. Not a one-on-one discussion with the County Manager prior to telling everyone and going line item by line item and think that is the end of the scenario. My vote counts just as much as yours. Commissioner Rose said I never said it didn't. Chairman Dickerson said I would like to have time to speak in the meeting on each issue with the input of the Board and no to have it decided behind closed doors. That t.v. camera right there really did its thing because it brings transparency to the whole process. We don't need it to be done out of the public's eye when we can talk about it here in the Board room. Commissioner Rose said it wasn't done out of the public eye. I sat right there on that side of the table last night and I told the County Manager. I said to take those positions out. Chairman Dickerson said that's not what you said. You said you talked to the County Manager outside of here. You expressed your concerns. Everybody else had the same chance. Commissioner Rose said I expressed my concerns with him, but I brought it before the Board sitting right there. Chairman Dickerson said that is not what you said. Commissioner Rose said well I correct myself. It was brought before the Board last night. Mr. Holt heard me when I said I would like to see those positions taken out. Chairman Dickerson said I heard you talking about calling the County Manager and talking to him outside the meeting. Commissioner Rose said I think every commissioner called the County Manager and talked to him. Chairman Dickerson said you may have been talking to him behind closed doors and telling him what you want taken out or what you want to leave in makes your voice more important than the rest of us. Commissioner Rose said no. It cuts stuff that you say is puff when you saying it is too much in there. If somebody is cutting something out of it, how is that not trying to help out the taxpayers of this county. Chairman Dickerson said that's something that needs to be done right here. You are missing the point. All that needs to be discussed in the public eye not behind closed doors.

Chairman Dickerson asked are there any more comments? Commissioner Holt said I'd like to know how much of that has been going on. I haven't called him and told him that he needs to take out something or put something back in. Commissioner Rose said when I had questions about the budget, that's who I called when I go through it line item by line item. Apparently you haven't been going through it. Commissioner Holt said why would you think that? Because I haven't called Mr. Miller and told him what he needs to do. Commissioner Rose said because of the questions you ask. You don't have no clue on the numbers. That's just what I'm saying. I've been through this thing three times. I've sat down and crunched the numbers. Chairman Dickerson said someone that can keep up with all those numbers, I don't even want to get in the break between you two gentlemen. Mr. Rose, as many figures as we have had thrown at us from so many different angles, if you had kept up with everything down to the dollar and you understand all that, you ought to have been an accountant. Commissioner Rose said I never said I could sit here and say I understood it all. I said I been through this budget three different times as well as all the budget meetings. I attended every single one of them. Mr. Dickerson, you were not at every single one. Chairman Dickerson said I was not. I have a full time job. I didn't work 30 years at wherever you did at the Sheriff's Department and have a part-time job now. I work 60-80 hours a week taking care of my family. I encourage other people that do that to come over here and serve on this Board. Commissioner Rose said I'm not going to sit here and argue with you. I was at the budget meetings. When you couldn't be here, you had a good reason. Chairman Dickerson said I'm going to defend myself. Commissioner Holt said what was it that you said last night. You said you wouldn't be here Friday night if we had one. Commissioner Rose said my daughter is getting married and no sir I will not.

County Manager Miller said Commissioners, I have an answer to the question you asked earlier. You asked how much was cut between the time that the departments submitted their budgets and now. Those cuts were \$2,173,409. That's before the most recent cuts. Is that correct? Finance Director Hammock said yes. County Manager Miller said so it's closer to \$2.8 million now.

Commissioner Yarbrough said Mr. Chairman, first off I would like to apologize to the Board for maybe my misconduct in yesterday's meeting. I don't regret anything that I said, but maybe I could have said a couple of things in a more professional way so to speak. But I don't take back anything I said. Just the way I said it. Gentlemen and ladies, what I'm witnessing here today is not the way an elected Board of Commissioners should act to each other. We are supposed to be professional, and what I'm seeing right now is not that to any extent. It's more like kids on a playground. Mr. Chairman you got a motion on the floor and a second. I would like for you to either call for more discussion or proceed to vote.

Chairman Dickerson said I was giving everybody their ample chance to discuss it. I wasn't going to jump the gun and call for a vote without everybody being heard. I will proceed forward with that now at your recommendation. We will take care of that. And to your other point, I spoke with the County Manager before this meeting started today. I should have gone on and did this

but I thought better of it. I suggest that if we are going to maintain order and act as professionals, then in future meetings we follow the Robert's Rules of Order. Each commissioner should ask to be recognized by the Chairman before they speak. Once that commissioner starts speaking, nobody else should interrupt them or say anything to them until they have had a chance to say their peace. Then the next person can be recognized. We won't have this circus show. I didn't bring it up because I didn't want to be the conductor of this three ring circus. I was hoping everybody, myself included, could act like adults in here and discuss this rationally. But when boogers start stinging each other and the oohs and awes out of the people sitting in the room, it kind of gets out of hand. You're right. Now on to your second point.

Commissioner McVey said Mr. Chairman before you move on to the vote, can we do roll call voting? Chairman Dickerson said yes sir. We will do that.

Chairman Dickerson said before I call for a vote on this issue, are there any other commissioners in here who want to make a comment on this proposal?

Then the motion was restated.

A **motion** was made by Commissioner Yarbrough and seconded by Commissioner Rose and to instruct Mr. Miller to develop the Budget Ordinance using those reductions that are on the screen at the moment for a total reduction in the recommended budget of \$603,157.

Chairman Dickerson said just for clarification, you are asking for that with the \$2.5 million...Commissioner Yarbrough said I'm asking for exactly what is on the screen right there. The \$2.547 million out of fund balance and the \$603,157 in reductions is what my motion is.

(Ayes: Commissioners Yarbrough, Rose, Jefferies, McVey, and Gwynn; Nays: Commissioners Holt and Dickerson) **Motion carries 5-2.**

Commissioner Yarbrough said my understanding of this process is that you will now develop the budget ordinance which will be brought back to the Board at the meeting Monday night to be voted on. County Manager Miller said that is correct. Commissioner Yarbrough said that will be an up or down vote to approve the budget. County Manager Miller said yes, and that will happen after the public hearing.

A **motion** was made at 6:03 pm by Commissioner McVey and seconded by Commissioner Yarbrough and **carried unanimously** to adjourn the meeting. (Ayes: Commissioners Gwynn, Holt, Jefferies, McVey, Rose, Yarbrough, and Dickerson)

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Carla R. Smith  
Clerk to the Board

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John Dickerson  
Chairman

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