

CASWELL COUNTY BOARD OF COMMISSIONERS
MEMBERS PRESENT

June 5, 2023
OTHERS PRESENT

Tim Yarbrough, Vice Chairman
Finch Holt
Jeremiah Jefferies
Rick McVey
Frank Rose

Bryan Miller, County Manager
Melissa Williamson, Deputy County Manager
Aisha Gwynn, Assistant County Manager
Jennifer Hammock, Finance Director
Melissa Miller, Deputy Finance Director
Brian Ferrell, County Attorney (Remote)

The Board of Commissioners for the County of Caswell, North Carolina, met in regular session on Monday, June 5, 2023 at 6:30 pm at the Gunn Memorial Library.

WELCOME:

Vice Chairman Yarbrough called the meeting to order, and welcomed everyone to the Caswell County Board of Commissioners Meeting. Then all paused for a moment of Silence, and the Board of Commissioners and all the guest in attendance stood and recited the Pledge of Allegiance.

PUBLIC COMMENTS:

There were no public comments emailed or in person.

RECOGNITIONS:

Vice Chairman Yarbrough said I do have one group I like to recognize. I know it's very easy for us as individuals, not Commissioners, and the public in general to criticize. But I want to recognize our County employees for the job that they do and let them all know that this Board is working for them as well as the tax preparer. We're doing everything we can to help them, but keep in mind, we have to balance that with what the taxpayer and voters tell us or want us to do.

AGENDA:

APPROVAL OF AGENDA:

A **motion** was made by Commissioner Jefferies and seconded by Commissioner McVey and **carried unanimously** approve the agenda. (Ayes: Commissioners Holt, Rose, McVey, Jefferies, and Yarbrough)

APPROVAL OF CONSENT AGENDA:

- a. May 12, 2023 Budget Work Session Minutes
- b. May 15, 2023 BOE and Regular Meeting Minutes
- c. May 18, 2023 Joint Town Meeting Minutes
- d. May 19, 2023 Budget Work Session Minutes

A **motion** was made by Commissioner McVey and seconded by Commissioner Rose and **carried unanimously** approve the consent agenda. (Ayes: Commissioners Holt, Rose, McVey, Jefferies, and Yarbrough)

DISCUSSION ITEMS:

BUDGET DISCUSSION:

County Manager Miller said Commissioners, I have for you tonight my budget message and a short PowerPoint, I don't know how short it is but a PowerPoint, that I'll share with you tonight. It's a lot of information. You have those materials in your budget books that we're given to you tonight along with the email that that was sent out last week with the revenues and expenditures by department and as a whole for the County. So with that being said, the next thing I'll say is all of these documents will be available on our website tomorrow in PDF form for anyone to view or look at. They'll also be available by hard copy in the Clerk's office for anybody that wants to review the budget, the budget message, or the PowerPoint. The clerk will have all of those. So if it's okay with you Mr. Chairman I will start with my budget message. Vice Chairman Yarbrough said proceed.



CASWELL COUNTY LOCAL GOVERNMENT OFFICE OF THE COUNTY MANAGER

June 5, 2023

TO THE CASWELL COUNTY BOARD OF COMMISSIONERS:

In accordance with the North Carolina Local Government Budget and Fiscal Control Act, I am pleased to present for your consideration the Fiscal Year (FY) 2024 Recommended Annual Budget for Caswell County. The budget is balanced, identifies revenue and expenditure estimates for FY2024, and attempts to meet the needs of our community through excellent customer service.

The recommended budget provides \$39,143,000 in total expenditures across all funds, with a General Fund total of \$34,303,000. The proposed tax rate to support the FY2024 budget is 75.40 cents per \$100 of assessed valuation which is still the lowest tax rate among like counties. This rate includes a recommended increase of 1.9 cents above the prior year adopted tax rate. The value of one penny on the tax rate is \$173,653.

The purpose of the budget message is to provide an understanding of the County Manager's Recommended Budget. This document has been organized in the following sections to provide a foundation for decisions made in developing this budget.

- Economic Considerations
- Long Term Financial Sustainability
- Budget Development Goals
- General Fund Revenue
- Fund Balance
- General Fund Expenditures Highlights
- Conclusion

Economic Considerations

The last three years have been characterized by rapid, abrupt, and constant change resulting from the magnitude of the COVID-19 pandemic. Uncertainty continues as we transition to a "new normal." Economic recovery has been uneven, with wage gains for many workers offset

by the highest inflation rates in four decades and the labor market crippled by the “Great Resignation.”

The best indicator of our local economy is sales tax and for FY2021 through 2023, sales tax revenue significantly exceeded budget expectations due to federal pandemic funding that boosted disposable income. Sales have remained strong during FY2023, but growth may be beginning to slow down to pre-pandemic levels.

Another important economic factor is inflation. Nationally, inflation has averaged 8.6% over the prior year and is finally trending down from a forty-year high of more than 9% last June. Inflation, increased costs of goods and services and rising interest rates continue to reduce disposable income.

Long Term Financial Sustainability

Given the context of the last three years, it is clear we face uncertainty and unpredictable future challenges. The new normal is still evolving. Although Caswell County has persevered through the persistent impacts of the pandemic and the economic storm, financial sustainability continues to pose a real challenge for the foreseeable future. The rising costs of employer retirement costs, operating expenses, salary pressures to remain competitive and increased demand for services, outweigh available, recurring revenue.

The recommended budget funds expenditures for FY2024 and this Recommended Budget begins building the foundation for long term financial sustainability to build a resilient organization. Financial stability can only be achieved through fiscal discipline, achieved through a healthy balance between revenues and expenditures. Continued reliance on one-time fund balance as revenue source to balance the budget is not financially sustainable.

The following actions are recommended to create the foundation of fiscal discipline:

- Recurring expenditures are added only to the extent that available recurring revenue is identified
- Develop a fund balance policy identifying the minimum level or percentage of fund balance to be maintained to ensure cash flow, adequate funds for emergencies or adverse financial events
- Fund Balance is appropriated to fund only one-time expenditures in compliance with the fund balance policy
- Identify short-term and long-term goals to guide the allocation of limited resources to ensure a solid base of core services to achieve excellent customer service

The recommended tax increase of 1.9 cents is the first step in reducing the County’s reliance on using one-time fund balance as a revenue source to fund recurring expenditures. The 1.9 cent increase is dedicated for debt repayment for the Bartlett Yancey Senior High School expansion and renovation project. This tax increase aligns with the information shared with the citizens, regarding a tax increase to support the project, as they considered the bond referendum. This increase will currently add \$33.54 to the property tax bill of the median homeowner in Caswell County.

The County will be conducting the statutorily mandated Property Revaluation during FY2024, which will be effective with the FY2025 budget. Given that median home prices soared and hit an all-time high in 2022, property values are expected to increase significantly through the revaluation. Other counties have experienced value increases ranging from 40 to 80%. Revaluation is linked to achieving fiscal discipline as the Board reports the revenue neutral rate and considers the property tax rate that supports the mission of providing services and achieves long-term financial sustainability.

Budget Development Goals

The FY2024 recommended budget has been developed to maintain current services levels, fund mandated expenditure increases and address the ongoing challenges with staffing shortages. The following budget goals were identified in creating this budget:

- Address recruitment and retention through market adjustments
- Create the foundation for a successful 2025 Property Revaluation
- Limit the reliance on fund balance as a revenue source for recurring expenditures
- Fund maintenance and repair for county facilities

General Fund Revenue

- **Ad Valorem Taxes:** The largest revenue source in the General Fund is ad valorem taxes representing almost 39% of total budgeted revenue. These taxes are based on the combined values for real property, personal property and motor vehicles of \$1.76B. Ad Valorem taxes for FY2024 are budgeted at \$13.5M, an increase of \$2.5M (18.52%) over the FY2023 budgeted amount but are within projection for current year receipts.
- **Sales Taxes:** During FY2021 through FY2023, we experienced significant growth in sales tax collections averaging 12%. With the elimination of federal stimulus funding and rising inflation, disposable income has declined during FY2022, and we project annual growth will be closer to levels prior to March 2020. Sales Taxes are budgeted at \$6.6M, an increase of \$64,712 or .09%.

Fund Balance Appropriated

The Local Government Commission recommends local governments maintain a minimum of 8% of undesignated fund balance. However, to achieve long-term financial sustainability, and due to the significant statutory responsibilities that counties have, it is prudent to maintain an amount higher than the minimum of 8%. Over the last several years the Board has relied upon fund balance, one-time funds, as a revenue source to balance the budget. This is not financially sustainable.

Per the FY2020 audit, the unassigned fund balance is \$3.8M or 13.5%. Since fund balance has been appropriated to support recurring expenditures, the fund balance forecast for FY2021 through 2024 projects the unassigned fund balance will be reduced to approximately 9%. To begin the process of reducing reliance on fund balance and matching recurring expenditures with recurring revenue, the total fund balance appropriation is limited to \$2.8M, \$1.7M for recurring expenditures and \$1.1M for one-time items.

General Fund Expenditure Highlights

➤ Local Government Employee Retirement System (LGERS) – Employer Rates

Under the direction of the State Treasurer's Office, the LGERS Board voted to increase the system's employer contribution rates by 1.2% for multiple years beginning in FY2020. This mandated increase addresses a significant system funding shortfall expected in future years. The recommended budget includes additional funds in the amount of \$156,000 which represents a 1% increase in the employer rate for Law Enforcement Officers and .75% for all other employees.

➤ New Positions

The recommended budget includes the following three new positions. Funds in the amount of \$46,645 are budgeted for salary and fringe benefits for a Scalehouse Attendant in the Solid Waste Fund. The recommended budget includes funds in the amount of \$160,770 for the Communications Officer and Grants Manager.

- **Solid Waste Scalehouse Attendant:** The Board has concerns regarding illegal dumping in the county and convenience sites and has directed the Solid Waste Director to address this issue. Our solid waste function has three full-time positions which limits the Director's ability to tackle this significant community concern. The duties of this new position will include scalehouse and administrative functions, which will allow the Director to allocate more time to illegal dumping.
- **Communications Officer:** An important tenet of good governance is transparency. Transparency is achieved through communication with the citizens. Previously, local governments relied upon the "print media" to follow and report on local government actions. Today, most local governments have hired their own public communications staff to make sure the citizens have accurate and timely information. This new position is recommended to provide transparency through creating press releases as well as written and digital content to ensure the citizens are properly informed about county events and actions.
- **Grants Manager:** Grants writing, tracking and reporting takes a significant amount of time and expertise to remain competitive and to ensure compliance. Currently we rely on county departments to seek grant opportunities, write and prepare the grant application and to monitor grant compliance. This has become very difficult to accomplish with limited resources and continued position vacancies. This new position is recommended to assist departments in seeking grant opportunities that align with their departmental mission. The Grants Manager will help departments in preparing the grant application, tracking performance, reporting and compliance.

➤ Recruitment and Retention

The outside assessment conducted during FY2022 of our recruitment and retention challenges identified deficiencies in our pay practices. The study found that our starting salaries are lower in most classifications as compared to our counterparts, thus adding

to our recruitment challenges. From a retention standpoint, the study revealed that we have significant salary compression, which means that many long tenured employees are paid very close to the minimum salary or close to their peers who have minimal experience or years in their position. In addition, our cost-of-living adjustments (COLAs) have not kept pace with the Consumer Price Index or pay adjustments awarded by competing employers over the years.

The FY2023 budget included the following actions in response to the Salary Study:

- Minimum starting salary for all positions - \$30,000
- Increase of .5% for every year of service (excludes \$60,000 and above)
- Increase all salaries to 90% of the study minimum (excludes \$60,000 and above)
- Minimum increase for all employees is 7% (excludes \$60,000 and above)
- Increase of 2% for all employees over \$60,000
- Additional 5% for all employees over \$60,000 later approved

These actions approved by the Board last year were a step in the right direction to recognizing that our employees are our greatest asset. We are a service organization and experienced, talented employees are the key to efficient and compassionate service to the citizens of Caswell County. We have challenged our staff to do more with less and persistent vacancies have forced staff to take on additional workloads.

We are not immune from recruitment and retention challenges faced by other local governments and the private sector. Local governments have been forced to raise their minimum pay and evaluate and change their pay practices and benefits to remain competitive. This dynamic has created additional challenges for the county as employees can seek higher pay, attractive benefits and reduced caseloads or work levels to achieve that work/life balance.

Caswell County has struggled to recruit and retain experienced staff in our public safety departments that serve our citizens on the "front lines." Therefore, for public safety, I am recommending 15% market adjustments and 5% for all other employees.

The labor market continues to be volatile with rapidly changing dynamics. As other employers continue to evaluate pay and benefit structures and increase salaries, Caswell may fall further behind in market salary comparisons. In this environment, we are forced to continually survey the employment market and ensure we have a competitive compensation and benefits structure that recognizes and values our employees, our greatest asset.

➤ **Maintenance and Repair – County Facilities**

The recommended budget includes an appropriation of \$1,343,676, which represents an increase of \$328,230. This increase is to fund needed repairs and maintenance to protect the county's investment in our public facilities.

➤ **Capital Outlay**

Funding in the amount of \$1,649,799 is recommended for capital outlay purchases. This represents an increase of \$10,291 over the prior year's adopted budget.

➤ **Education Funding**

The Board of Education requested current expense funding of \$2,724,228 which represents an increase of \$124,228 or 4.8%. The current expense allocation has remained constant for the last four years. The schools have not been immune from the negative impacts of inflation in purchasing supplies, materials, and in their utility bills. The recommended budget includes their requested 4.8% increase, recognizing that inflation has hovered around 8% for more than a year. Funding for capital outlay is recommended at \$465,000, the same as the FY2023 adopted amount.

The recommended budget includes current expense funding for Piedmont Community College in the amount of \$417,271, an increase of \$44,256 or 10.8%. Capital outlay funds are budgeted at \$505,000, an increase of \$390,000 over the FY2023 adopted budget. This increase is needed to fund a HVAC replacement.

Conclusion

The FY2024 Recommended Budget is presented for your review and consideration as you develop an adopted budget. This budget preserves our core services, recognizes employees as our greatest asset and begins setting the foundation for long-term financial sustainability. The Board of Commissioner's commitment to resiliency, fiscal prudence and long-term sustainability will be the stabilizing factor in our ability to improve our financial position and weather future events.

The last three years have been plagued by uncertainty and instability caused by the pandemic, inflation, supply chain delays and labor shortages. Navigating this ongoing crisis has been a team effort and our employees have persevered through personal sacrifice and dedication to the citizens of Caswell County. I cannot thank our employees enough for their hard work and willingness to serve our community. They truly are our greatest asset.

Thank you to all County departments and Finance in developing this budget under continued pressures and unprecedented circumstances.

Respectfully submitted,

A handwritten signature in black ink, appearing to read "Bryan Miller", with a stylized flourish at the end.

Bryan Miller

County Manager

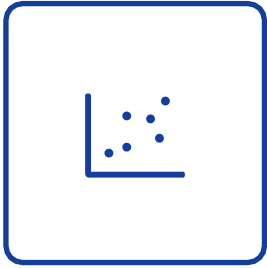
Caswell County, North Carolina

Then the County Manager said Mr. Chairman, if it is okay with you we'll dive right into the PowerPoint presentation. So once again you each have a copy of this presentation.

Recommended Budget

Fiscal Year 2024





Budget Objectives
What the budget tries to
accomplish



Revenue Overview
A look at major revenue
sources



Expenditures
How resources are
allocated

BUDGET PRESENTATION OVERVIEW

**FY2024
RECOMMENDED
BUDGET**

TOTAL GENERAL FUND

\$34,303,000

TOTAL BUDGET - ALL FUNDS

\$39,143,000

**PROPOSED 1.9 CENT INCREASE IN
THE PROPERTY TAX RATE**

Recommended Tax Rate of .7540 per \$100 of
Assessed Property Value (Remains lowest
among like counties)

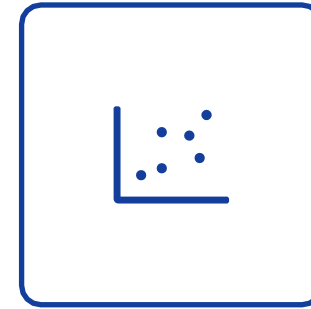
County Manager Miller said like counties again as I have explained many times before are counties that are like us in population and valuation. It's unfair to use just one of those to assess how we are alike. You really have to use both of those to do that.

LONG TERM FINANCIAL SUSTAINABILITY



Develop Fund Balance Policy

Establishes targets for total and unassigned fund balance that ensures positive cash flow and reserves for unanticipated events



Property Revaluation Revaluation

Opportunity to consider a property tax rate that supports excellent service and long-term financial sustainability

BUDGET OBJECTIVES GUIDING THE PROCESS

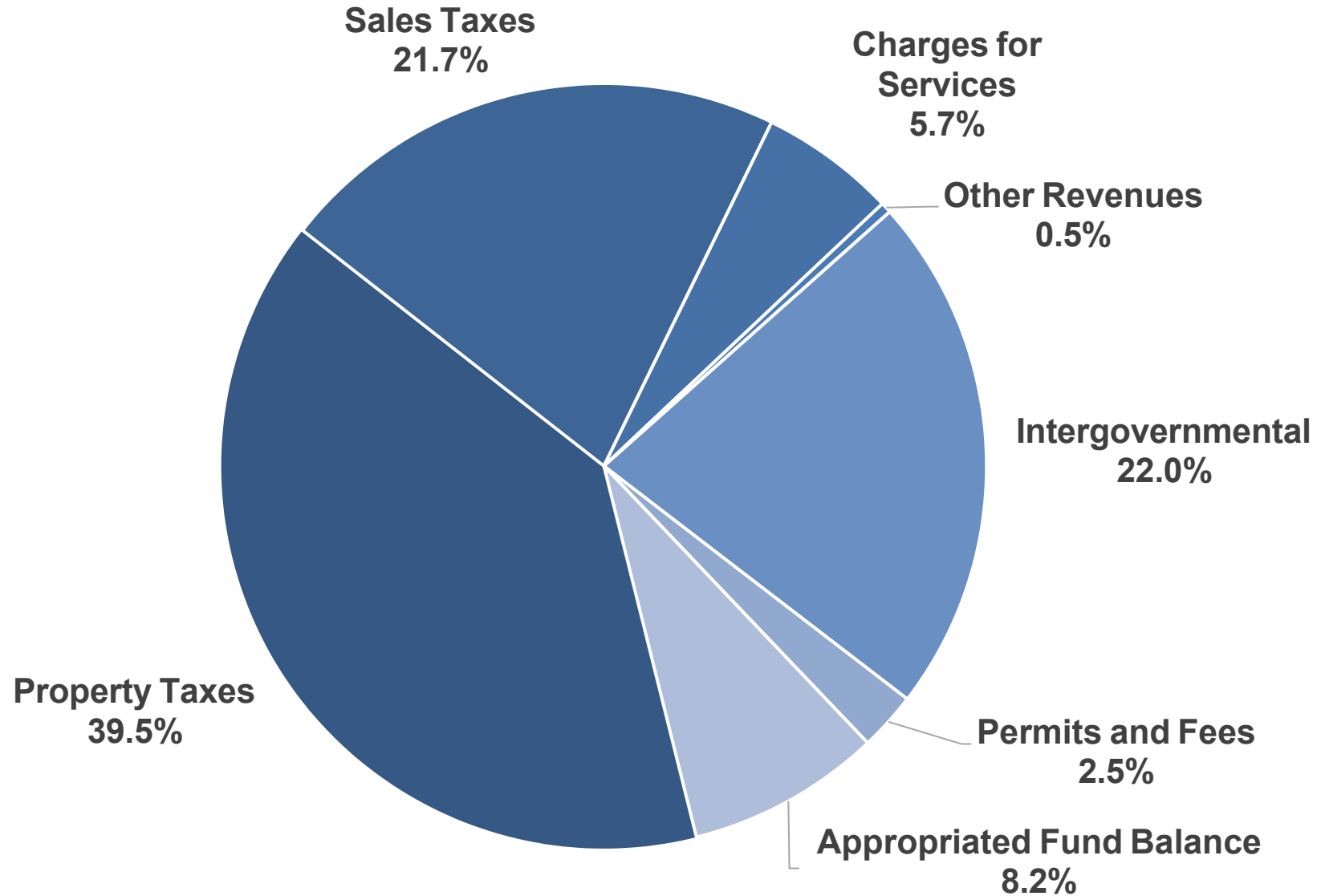
Address recruitment and retention challenges, particularly a concern in Public Safety

Limit reliance on fund balance for recurring expenditures

Maintain service levels and invest in maintaining facilities

Create a foundation for a successful 2024 Property Revaluation and Tax Rate Reset for FY 2025

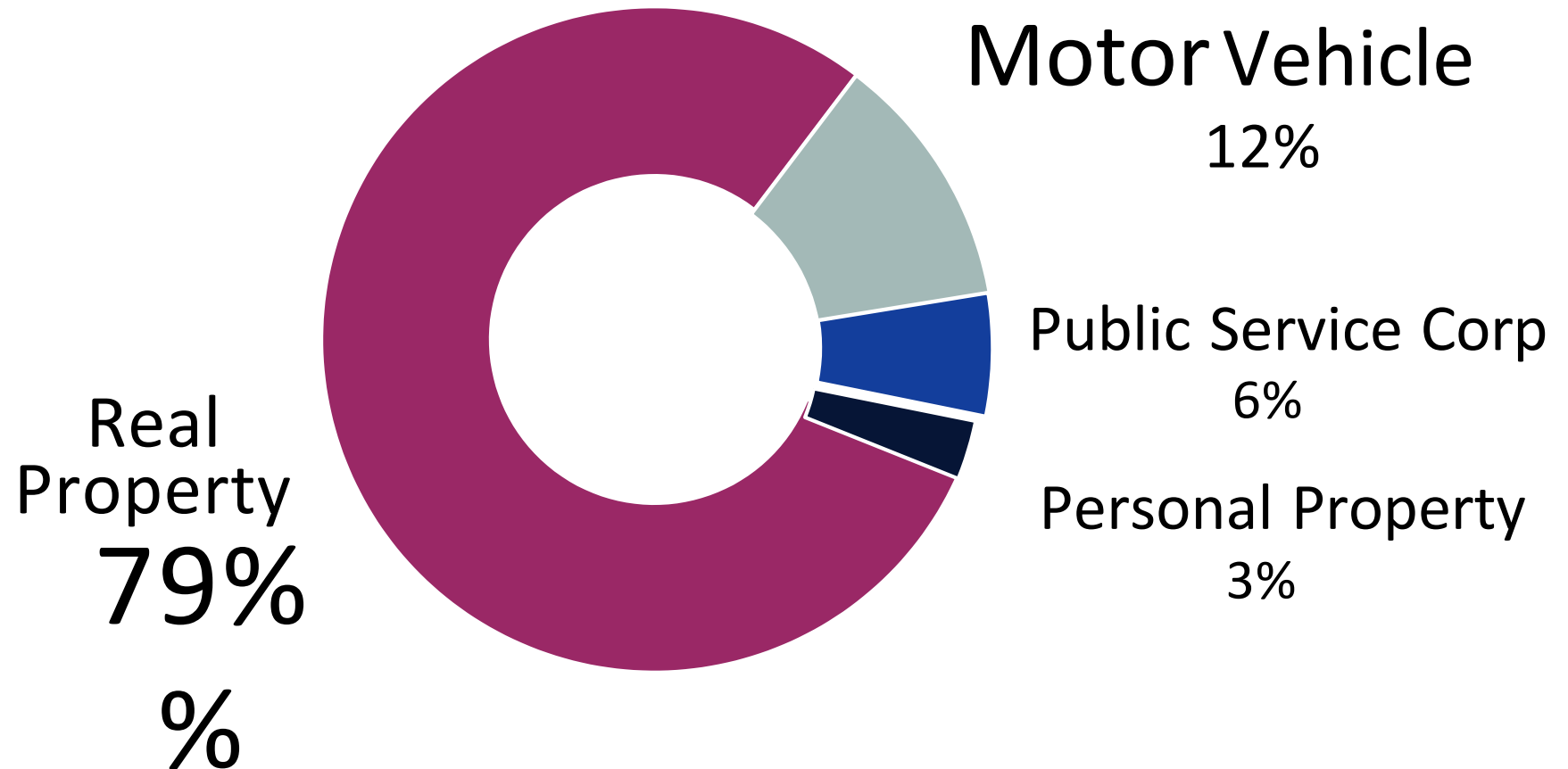
GENERAL FUND REVENUES - \$34,303,000



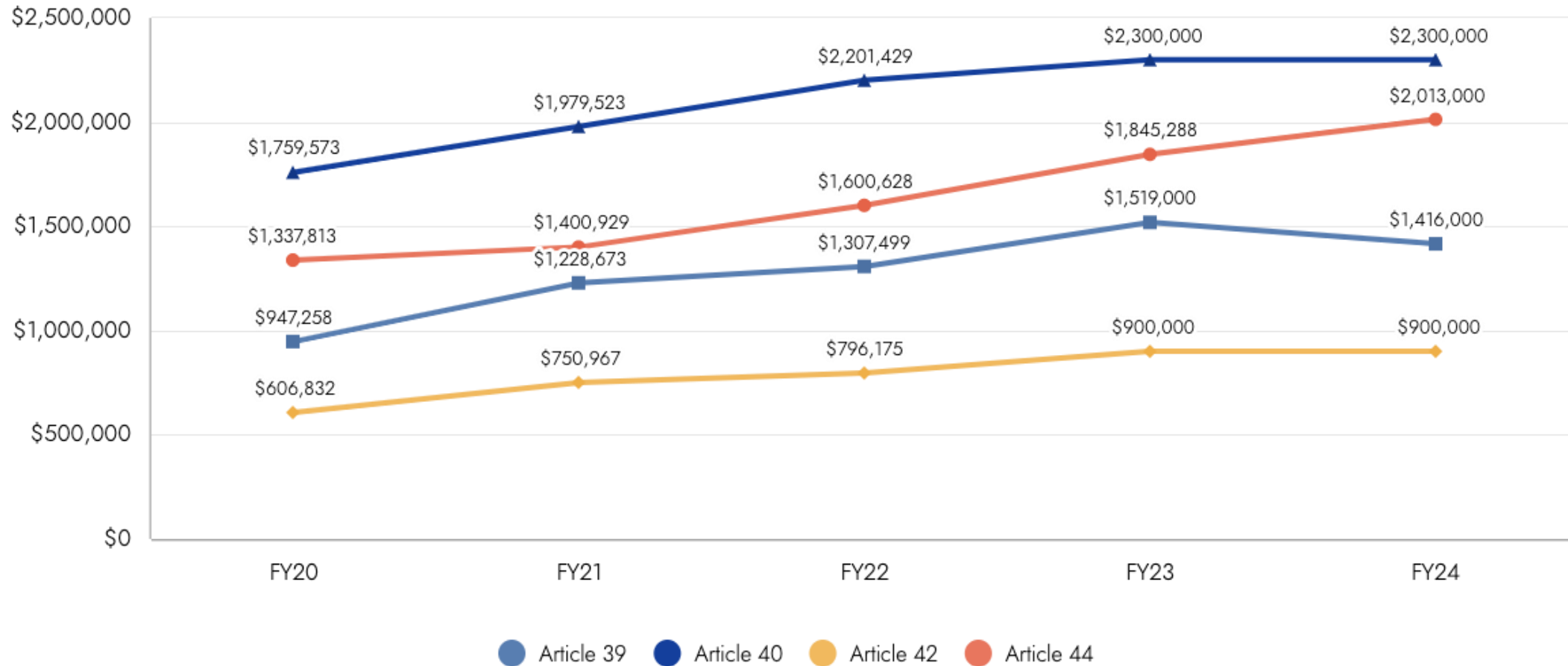
PROPERTY TAXES

Total Assessed Value of \$1.76 Billion

Assessed Value Allocation by Property Type



SALES TAX HISTORY



This is a graph showing you the sales tax rate. As I spoke about in the budget presentation, you can see the sharp incline over the last several years. If you look between FY 2023 and FY 2024, you start to see those levels flatten. That's why I think we need to be incredibly conservative when we look at how we are budgeting for our FY 2024 sales tax outlook. Here again we have Article 39, Article 40, Article 42, and Article 44.

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%
FORECAST	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%

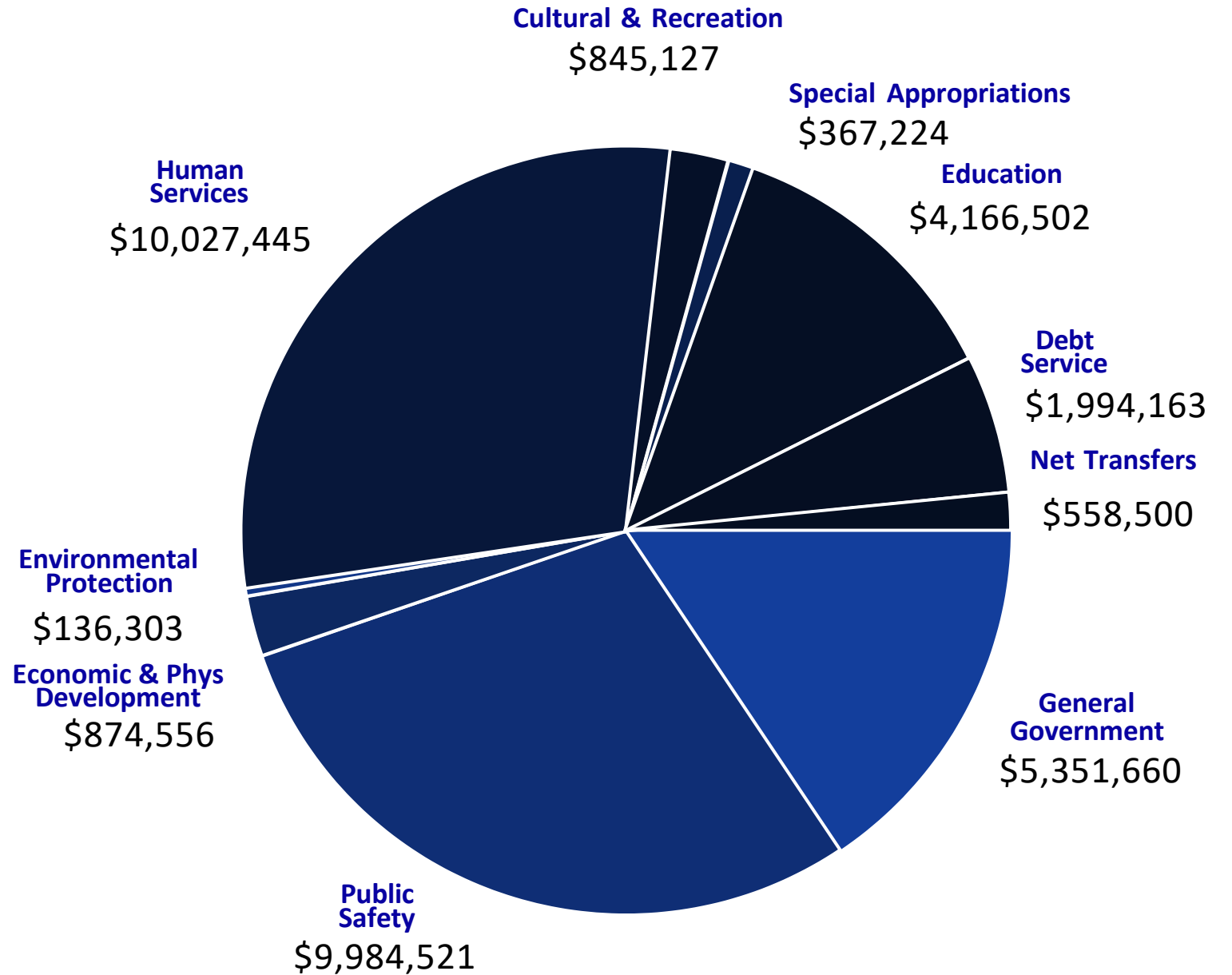
So you can see in Fiscal Year 2020 our total fund balance was \$9,879,513. In 2021 it grew to \$11,879,513. We kept that flat for 2023 because I would rather wait until we got the audited financial statements to provide that information. We kept it flat saying that we used all that fund balance. I do not believe we used all of the fund balance appropriate in those years. So I truly believe our fund balance percentage is higher for 2022 and 2023 or at least for 2022. In 2023, we still had \$11,879,513, and in 2024 with the \$2.8 million in the recommended budget, the fund balance is reduced to \$9,059,297, which is 26.4% in total fund balance and almost a 9% fund balance for unassigned fund balance.

EXPENDITURES



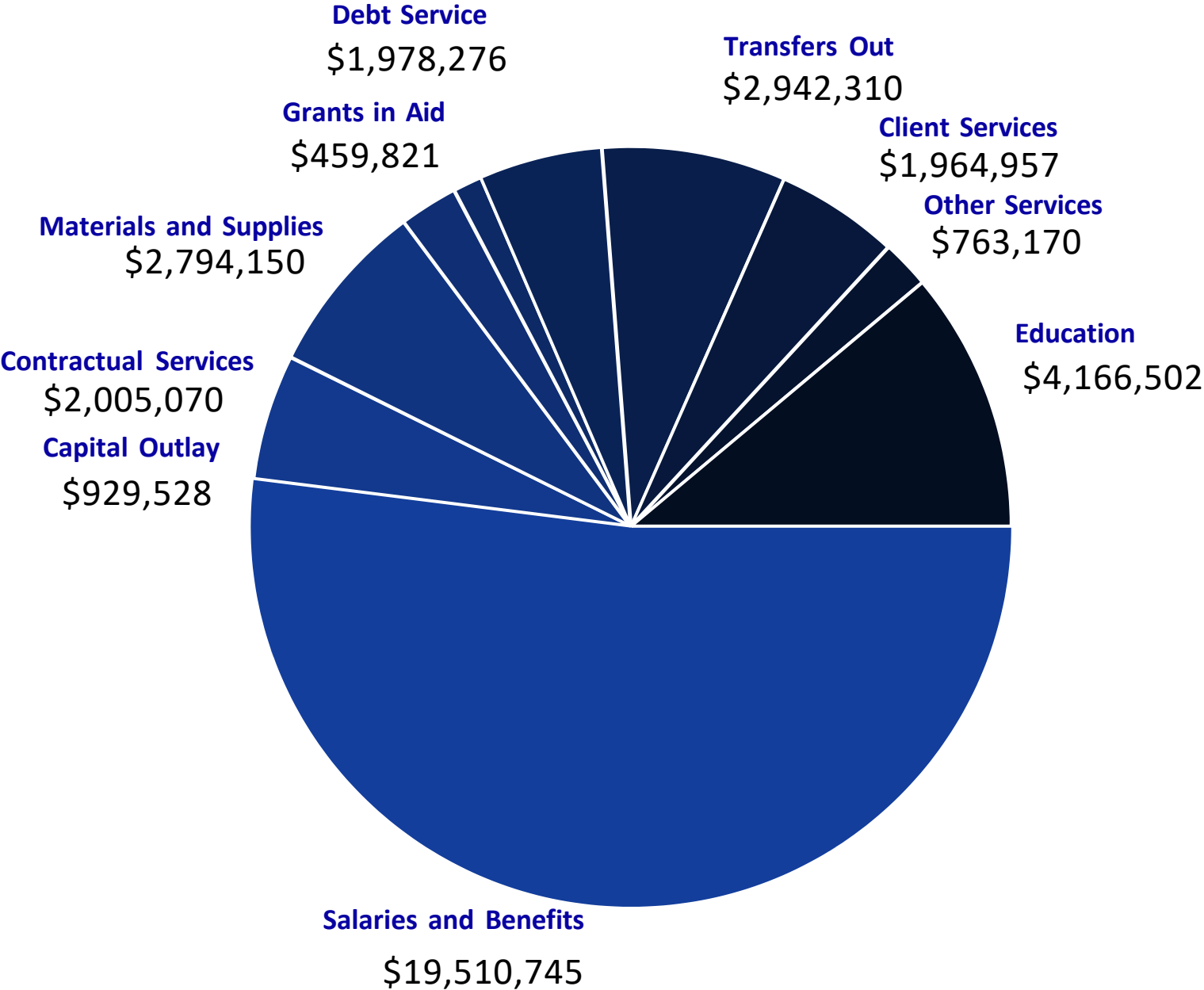
GENERAL FUND EXPENDITURES BY *FUNCTION*

\$34.3 MILLION



**GENERAL FUND
EXPENDITURES
BY TYPE**

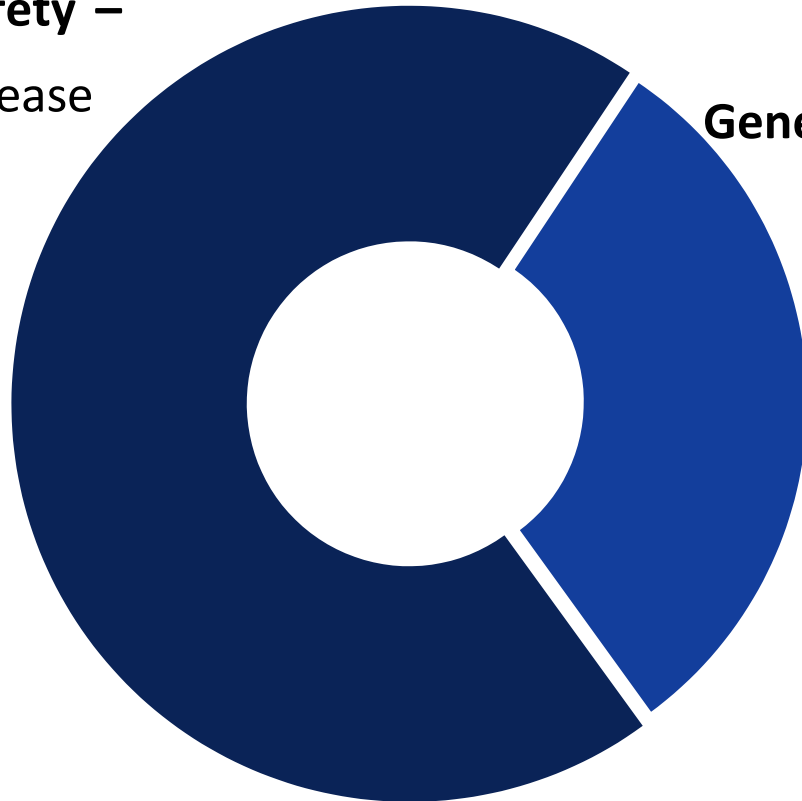
\$34.3 MILLION



Salaries and benefits make up the vast majority of our expenditures at \$19,510,745.

INVESTMENT IN EMPLOYEES

Public Safety –
15% Increase



General Employees –
5% Increase

300 POSITIONS

(112 Public Safety Positions)

POSITIONS



\$1.4 MILLION

3.5 PERCENT OF BUDGET

There are roughly 300 positions, and 112 of which are Public Safety positions. The increase is a total of \$1.4 million, which is 3.5% of the budget.



EDUCATION FUNDING

Caswell County Schools

Fully funds request of \$2,779,228, a 4.7% increase over FY2023. Continues funding of social worker position.

Piedmont Community College

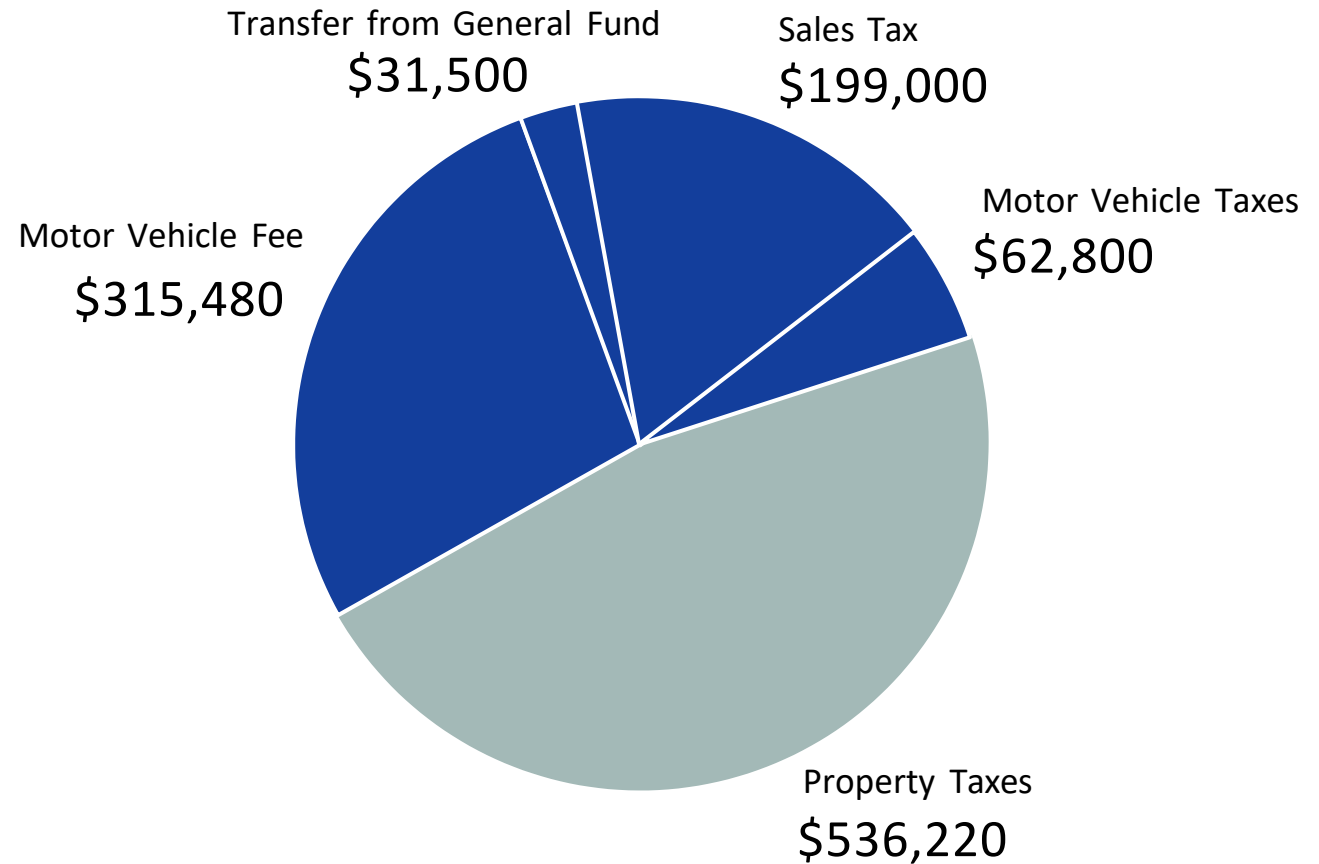
Increased capital funding by \$390,000 for HVAC replacement. Operating increase of \$44,256 for a total funding of \$922,274

SPECIAL APPROPRIATIONS

	FY 2023 Budget	FY 2024 Request	FY 2024 Recommended	Increase over FY23
Arts Council	2,500	3,000	3,000	0
Animal Protection Society	140,400	185,400	185,400	45,000
Caswell County Partnership for Children	3,000	3,000	3,000	0
Caswell Parish	15,000	15,000	15,000	0
Cooperative Forestry Services	98,146	85,824	85,824	(12,322)
Local Food Council	1,500	4,000	4,000	2,500
Caswell Historical Foundation	12,500	19,500	19,500	7,000
Caswell Horticulture Club	6,000	6,500	6,500	500
CGMBA County Outreach Ministries		20,000	20,000	20,000
Milton Renaissance Foundation		50,000	25,000	25,000
Summary	\$ 279,046	\$ 392,224	\$ 367,244	\$ 113,178

FIRE TAX DISTRICT FUNDING: \$1.45 MILLION FOR 10 DISTRICTS

No Change Proposed in the Tax Rate



TAX RATE

\$.0369

NEW FUNDS TO BUDGET

As a result of GASB 84 changes, certain funds must now be budget separately.

Will bring a budget amendment forward to adjust for current fiscal year at June 19 meeting.

DSS Trust Fund: \$125,000

Fines and Forfeitures: \$75,000

Inmate Trust Funds: \$25,000

Register of Deeds Remittances: \$25,000

Municipal Tax Collections: \$660,000

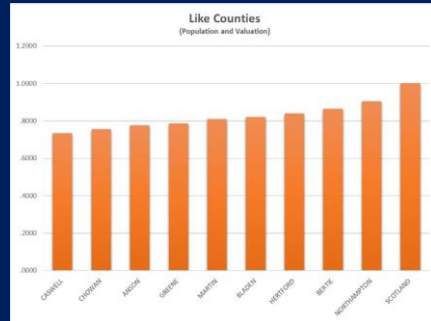
TOTAL FY 2024 RECOMMENDED BUDGET – ALL FUNDS

	FY 2023 Budget	FY 2024 Recommended	Change from FY 2023
General Fund (with Subfunds)	34,906,770	34,303,000	(603,770)
Special Fire District Fund	1,571,005	1,145,000	(426,005)
Revaluation Fund	30,000	200,000	170,000
Emergency Tel Sys Fund	430,000	420,000	(10,000)
Schools Capital Reserve	1,044,129	68,000	(976,129)
Solid Waste Management Fund	1,548,423	1,621,000	72,577
Caswell Div Transportation	677,985	591,000	(86,985)
DSS Custodial Fund	125,000	125,000	0
Inmate Trust Fund		25,000	25,000
Special Separation Allowance	117,658	160,000	42,342
Municipal Tax Fund		385,000	385,000
Fines & Forfeitures Agency	75,000	75,000	0
Register of Deeds Remittance Fund		25,000	25,000
TOTAL	\$40,525,970	\$39,143,000	-\$1,382,970

KEY POINTS

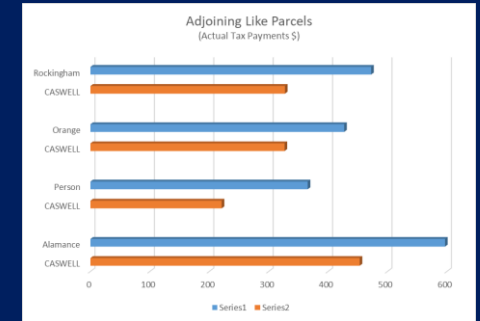
Point 1

Caswell has the lowest tax rate among the 10 counties most like us.



Point 2

Caswell has the lowest effective tax rate among neighboring counties.



Point 3

Caswell has not undertaken a revaluation in eight years. There has been no reset for purposes of taxation. Caswell has not experienced a tax increase in three years.

Point 4

The recommended tax increase of 1.9 cents is the first step in reducing the County's reliance on using one-time fund balance as a revenue source to fund recurring expenditures. The 1.9 cent increase is dedicated for debt repayment for the Bartlett Yancey Senior High School expansion and renovation project. This tax increase aligns with the information shared with the citizens, regarding a tax increase to support the project, as they considered the bond referendum. This increase will currently add \$33.54 to the property tax bill of the median homeowner in Caswell County ([Caswell County NC Home Prices & Home Values | Zillow](#)).

PROPOSED NEXT STEPS

June 5

Budget Message Regular Meeting

June 9 (9:00am), 12 (5:30pm if needed)

Budget Work Session

June 19

Hold Public Hearing

June 19

Adopt Budget

County Manager Miller said anything and everything that I've given you and said to you tonight is my recommendation. Now the budget's in your hands. You have the complete budget, you have the budget message, and you know why the recommended budget is what it is. You have the data to support the analysis. So I'm happy to answer any questions you have about my budget message or the recommended budget. Either one.

Commissioner Holt said we asked you for a line item cost/expenditures up to date about a month ago. We still do not have that. Mrs. Jennifer Hammock stated that she has it, and I will be coming over tomorrow afternoon to get it. If you think we are going to go through this in one meeting, I don't see it. So I don't think we will be through your schedule. We have two people that are not here tonight to even know what their schedule is. So I would say you need time to talk to these other Commissioners and see what we can get worked out. We will need to meet more than one time I would think. County Manager Miller said that's perfectly fine. We'll make ourselves available to meet with you as much as you'd like.

Vice Chairman Yarbrough said one question, Mr. Miller. On your salary increase slide you showed, the \$1.4 million is that just salary or is that salary and fringe? County Manager Miller said that's salary and fringe.

Vice Chairman Yarbrough said are there any other questions from the Board tonight on the budget? We will be back here Friday morning, June 9th. County Manager Miller said if that pleases the Board. If the Board wants to pick another date and do something different, that's perfectly fine. Commissioner Holt said I doubt John Dickerson will be here. Does anyone know about Mrs. Gwynn? County Manager Miller said I'm not sure either. I was only informed that she wasn't going to be here tonight when I got here. We're happy to reach out and touch base with her. Vice Chairman Yarbrough asked does Friday morning suit everyone that's here tonight? The Board members consented that Friday morning worked for them. Vice Chairman Yarbrough said so Friday morning will work. We'll go with that one, and we'll go from there. County Manager Miller said sure, absolutely.

Then Vice Chairman Yarbrough asked is there anything else on the budget for tonight? If not, we'll dig into it and start in depth Friday morning at 9 am at the library.

COUNTY MANAGER'S UPDATES:

The County Manager said Commissioners, I have two updates. Really quick. So as most of you may know, Caswell County Employees experienced a tremendous loss over the weekend in the death of Chief Atkins. Michael Adkins had served in our Sheriff's Office for 28 years. He was a D.A.R.E. Officer and touched the lives of many children going up through the school system. He was a dedicated employee of Caswell County and to the Sheriff's Office. Aside from that Michael Atkins was a good man. I think that's the most important thing. So having said that, we have been asked to present a flag to the Atkins family at the funeral, and I think it appropriate

that one of the Board members present that flag on behalf of a grateful County to his family. So with that being said Mr. Chairman, I'd like to ask the Board if there's any representative from the Board that would like to present the flag to the Atkins Family. Commissioner Rose said I'm going to attend the funeral and I am going to be a pallbearer Wednesday. I would love to do it. We worked together for 20 some years. We had a good relationship.

A **motion** was made by Commissioner Holt and seconded by Commissioner McVey and **carried unanimously** to have Commissioner Rose present the County Flag to the family. (Ayes: Commissioners Holt, Jefferies, McVey, Rose, and Yarbrough)

Vice Chairman Yarbrough thanked Commissioner Rose.

County Manager Miller said thank you Commissioners. The second update I just want to let the Board know that the NCACC risk management pool has asked me to attend in July a conference being held on reinsurance and our reinsurance rates. It is held by our reinsurance carriers in Boise, Idaho. So all expenses will be covered by the NCACC. None of the expenses will be incurred by the county. I count this a privilege that the NCACC has asked me to attend this meeting. If it's okay with the Board, I'll do that in the latter part of July. Vice Chairman Yarbrough asked if there were any objections from anyone? Hearing none, County Manager Miller said that's all I have. I'm happy to answer any questions.

COMMISSIONER COMMENTS:

There were no Commissioner Comments.

ANNOUNCEMENTS AND UPCOMING EVENTS:

- June 19, 2023 Commissioners Meeting 6:30 pm at the Gunn Memorial Library

ADJOURNMENT:

A **motion** was made at 7:17 pm by Commissioner McVey and seconded by Commissioner Jefferies and **carried unanimously** to adjourn the meeting. (Ayes: Commissioners Holt, Jefferies, McVey, Rose, and Yarbrough)

Carla R. Smith
Clerk to the Board

Tim Yarbrough
Vice Chairman