



CASWELL COUNTY

Board of Commissioners Agenda

Regular Meeting
Historic Courthouse

July 15, 2024
6:30 p.m.

Welcome

1. Moment of Silent Prayer Chairman Jefferies
2. Pledge of Allegiance
3. Board of Equalization and Review Thomas Bernard
4. Public Hearing on the 2024 PHA Plan Samantha Shumaker
5. Public Hearing on Proposed Amendments to the UDO & HIDO Jason Watlington
6. **Public Comments** Chairman Jefferies

Each speaker will speak from the podium, and begin their remarks by giving their name and stating whether or not they are residents of the county. Comments will be directed to the full board. Speaker comments are limited to a maximum of three (3) minutes during the public comment period. Speakers must be courteous in their language and presentation. Personal attacks will not be tolerated. The Board of Commissioners or the Administration will not provide responses during Public Comments period or in the same meeting.

7. Recognitions

Agenda

8. **Approval of Agenda** Chairman Jefferies
9. **Approval of Consent Agenda** Chairman Jefferies
 - a. June 10, 2024 Budget Meeting Minutes
 - b. June 17, 2024 Regular Meeting Minutes

Discussion Items

10. Tourism Development Updates Kamara Barnett
11. Shooting Range Proposal Sheriff Durden & Clayton Myers

Action Items

12. Legal Contract for County Attorney Russell Johnston
13. Delinquent Tax Attorney Contract Russell Johnston
14. Opioid Resolution Scott Meszaros
15. Boards and Committee Appointments Scott Meszaros

County Manager's Updates

County Attorney Updates

Commissioner Comments

Announcements and Upcoming Events

- August 5, 2024 Board of Commissioners Meeting at 6:30 p.m. at the Historic Courthouse
- August 7-1, 2024 NCACC Annual Conference in Winston Salem, NC
- August 15, 2024 Joint Town Meeting at 6:00 pm at Co-Square
- August 19, 2024 Board of Commissioners Meeting at 6:30 p.m. at the Historic Courthouse

Closed Session

To consider the qualifications, competence, performance, character, fitness, conditions of appointment, or conditions of initial employment of an individual public officer or employee or prospective public officer or employee, which is hereby acknowledged NCGS 143-318.11 (a) (6).

Adjournment

Meeting Date: July 1, 2024



AGENDA FORM

TO: Caswell County Board of Commissioners

FROM: Samantha Shumaker, Section 8 Director

SUBJECT: Public Hearing for the 2024 PHA Plan

BACKGROUND INFORMATION:

HUD requires Section 8 hold a Public Hearing to announce any operational changes and allow the public to make any comments or suggestions regarding the next years plan.

During the Public Hearing, I will give a brief overview of the Program however; Section 8 currently has no changes to report taking place in the 2024 Annual Plan.

STAFF RECOMMENDATION, IF APPLICABLE:

Staff recommends the Board vote to accept the 2024 PHA Plan.

RECOMMENDED ACTION/MOTION:

Move to approve the 2024 PHA Plan.

FISCAL IMPACT:

No impact to Caswell County Budget.

ATTACHMENTS:

- Copy of the Public Notice

This agenda form has been reviewed by:	Initial & Date
County Manager	
Finance Director	
County Attorney	
Department Head (s)	SS 6/4/2024
Clerk to Board	

Public Notice

**CASWELL COUNTY SECTION 8 ANNUAL PHA
PLAN PROPOSAL FOR FISCAL YEAR 2024**

Caswell County Section 8 Housing will conduct a Public Hearing on Monday, July 1, 2024 at 6:30 p.m. The meeting will be held at Gunn Memorial Library located at 161 East Main Street in Yanceyville, N.C. 27379. All interested citizens or parties will be given an opportunity to speak for or against the proposed annual plan. The contents of the PHA Plan for 2024 may be viewed at 205 E. Church St. Yanceyville, NC 27379, Mon.– Thurs., 9:00a.m. – 4:00 p.m. All written comments may be submitted to PO Box 577 Yanceyville, NC 27379 or to sshumaker@caswellcountync.gov on or before the public hearing.

Meeting Date: July 15, 2024



AGENDA FORM

TO: Caswell County Board of Commissioners

FROM: Jason Watlington, Planning Director

SUBJECT: UDO and HIDO Amendments and New Ordinances

RECOMMENDED ACTION/MOTION:

Recommendation is for the Board of Commissioners to approve the following enclosed in this package

FISCAL IMPACT:

No Fiscal Impact

ATTACHMENTS:

- Stream Setback Amendment for the High Impact Development Ordinance
- Bond Addition to the High Impact Development Ordinance
- Recreational Vehicle Temporary Permit Amendment

This agenda form has been reviewed by:	Initial & Date
Town Manager	
Finance Director	
Town Attorney	
Department Head (s)	
Town Clerk	

Stream Setback Amendment for the HIDO High Impact Development Ordinance

This Proposal is redrafted from the May 6 meeting proposal. Mr. Yarbrough requested for the setbacks to be the same for all classes.

The Planning Board voted to set the distances at 100' to create a safe buffer for the more intense classes which will be more than adequate for the less intense classes.

The proposal of a change in language remains, clarifying that the setback distance be measured on BOTH sides of the stream.



CASWELL COUNTY PLANNING DEPARTMENT

215 County Park Road | PO Box 1406, Yanceyville, NC 27379 | Office: 336-694-9731 | Fax: 336-694-5547 | E-Mail: mhoagland@caswellcountync.gov

Caswell County High Impact Development Ordinance DRAFT Amendments

Sec. 14-71 Regulations and Standards

(a) Land Use Table

<u>Classification</u>	<u>Min. Lot Size</u>	<u>Building Height</u>	<u>Land Use Spacing (X)</u>	<u>Operations Setback (Y)</u>	<u>Stream Setback</u>
Class I	10 acres	40 feet	---	150 feet	100 feet
Class II	10 acres	40 feet	500 feet	150 feet	100 feet
Class III	50 acres	40 feet	1500 feet	500 feet	150 <u>100</u> feet
Class IV	100 acres	40 feet	1500 feet	500 feet	150 <u>100</u> feet

- (h) *Stream Setbacks.* All uses and industries regulated by this ordinance shall be required to maintain a minimum “Stream Setback” from any perennial or intermittent stream as specified in the Land Use Table in Section 14-71(a) (the “Stream Setback”). Stream Setbacks shall be measured from the Area of Operations to the top bank of the stream bank and in both directions where applicable. Caswell County Watershed Protection Regulations may require a stream buffer setback which is more restrictive than those described in this ordinance. For cases in which both ordinances apply, the most restrictive shall apply.

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Planning Board Consistency Statement H.I.D.O. Stream Buffer Amendments DRAFT:

Pursuant to NC General Statute 160D-604(d), the Caswell County Planning Board finds that the attached amendment to the High Impact Development Ordinance is consistent with the Caswell County Comprehensive Plan because it seeks to encourage policies that assure a healthy environment for Caswell County. Furthermore, these regulatory changes are in line with the NC Department of Environmental Quality’s stream buffer setbacks, similar to our surrounding counties, and are in some instances stricter than Caswell County’s current Watershed Protection Regulations as found in UDO Article 10, Part II.

Stream Setback – Other Counties with no Zoning

County	Class	Description Summary
Alamance	All	100 ft; measured from Area of Operation to stream bank
Allegany	All	100 ft; measured from Area of Operation to top of stream bank
Avery	All	100 ft; measured from Area of Operation to top of stream bank
Caswell	I, II III, IV	100 ft; measured from Area of Operation to stream bank 150 ft; measured from Area of Operation to stream bank
Jackson	All	30ft each side; measured from top of stream bank
Rutherford	Industry Specific Majority are 100ft	75 ft; measured from Area of Operation to stream bank 100 ft; measured from Area of Operation to stream bank
Watauga	All	100 ft; measured from Area of Operation to top of stream bank
NCDEQ	Riparian Buffer	50 ft; measured from top of stream bank. Applies to both sides

Summary:

- Majority are 100 ft (area of operations to stream bank/top of stream bank)
- East coast States range from 25ft to 100 ft.
- I interpret the setbacks would apply independently to both sides of stream.

Bond Addition to the HIDO High Impact Development Ordinance

This proposal is in reference to Mr. Dickerson's request to add a Bond requirement for solar farm clean-up.

This portion is written to allow the county to use bonds for other development as seen necessary.

Note:

There is a bond requirement for subdivisions already in our UDO. The existing subdivision bond was reworded and used for our HIDO

I have also included the insert referencing the Decommissioning Plan in our HIDO. I am proposing to add # 6. Immediate cleanup of any destroyed panels.



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PROPOSED NEW INSERT AMMENDMENT TO THE H.I.D.O REFERENCING BONDS

Sec. 14-74 Intent to Construct Permits.

(f) **Performance Guarantees.** Prior to the issuance of any permits, Caswell County may receive a performance guarantee. Caswell County shall enter into an agreement with the developer whereby the developer shall agree to all requirements of the Decommissioning Plan or any remaining required improvements as specified by the approved preliminary plat for that specific development to be shown on the final plat within a mutually agreed upon specified time period not to exceed one (1) year. Once agreed upon by both parties and the security required herein is provided, the final plat may be approved by the Board of Commissioners, if all other requirements of this Ordinance are met. The county shall require a certified cost estimate from a North Carolina licensed contractor or engineer for the cost of completion of such improvements.

1. The Developer shall provide one of the following Performance Guarantees, elected at the Developer's discretion, in lieu of permitting:
 - a. **Surety Performance Bond(s)**. The Developer shall obtain a performance bond(s) from a surety bonding company authorized to do business in North Carolina. The bond(s) shall be payable to Caswell County, and shall be in an amount equal to 125% of the entire cost, as determined by a North Carolina licensed Engineer. The performance guarantee must be satisfactory to the Planning Director in conjunction with the Board of Commissioners. The duration of the bond(s) shall be until such time as the requirements of the Decommissioning Plan and all other required improvements are completed and accepted as such by Caswell County. The cost calculation for decommissioning or other improvements shall be reviewed every three (3) years, and adjusted accordingly based upon an updated estimate of a North Carolina licensed Engineer under seal, of the estimated decommissioning or improvement costs.
 - b. **Cash or Equivalent Security**. The Developer shall deposit cash, an irrevocable letter of credit, or other instrument readily convertible into cash at face value, either with the county or in a non-interest bearing escrow account with a financial institution designated as an official depository of the county. The use of any instrument other than cash shall be subject to the approval of the Board of Commissioners. The amount of deposit shall be 125% of the cost, as estimated by an North Carolina licensed Engineer designated by the County in conjunction with the Board of Commissioners for completion of all required decommissioning or improvement requirements. If cash or other instrument is deposited in escrow with a financial institution as provided above, then the developer shall file with the county an agreement between the financial institution and himself guaranteeing the following:

- i. That said escrow account shall be held in trust until released by the Board of Commissioners and may not be used or pledged by the developer in any other matter during the term of the escrow; and
 - ii. That in the case of a failure on the part of the Developer to complete the decommissioning or improvement requirements, the financial institution shall, upon notification by the county and submission by the county to the financial institution of an engineers estimate of the amount needed to complete the improvements, immediately either pay to Caswell County the funds estimated to complete the decommissioning, up to the full balance of the escrow account, or deliver to the county any other instruments fully endorsed or otherwise made payable to the county.
2. Upon default, meaning failure on the part of the Developer to complete the required decommissioning in a timely manner as spelled out in the performance bond or escrow agreement, then the surety, or the financial institution holding the escrow account shall, if requested by the county, pay all or any portion of the bond or escrow fund to Caswell County up to the amount equal to 125% of the amount needed to complete the improvements based on an North Carolina licensed Engineering estimate. Upon payment, the Caswell County Board of Commissioners, in its discretion, may expend such portion of said funds as it deems necessary to complete all or any portion of the required decommissioning or improvement requirements. The county shall return to the developer any funds not spent in completing the improvements.
3. The county may release a portion of any security posted as the decommissioning or improvements are completed or the and recommended for approval by the UDO Administrator. Within thirty (30) days after receiving the UDO Administrators recommendation, the Board of Commissioners shall approve or not approve. If the Board of Commissioners approves, then it shall immediately release any security posted.
4. For development which is underwritten or constructed with federal funds and for which the specifications for facilities or improvements are equal to or of a higher standard than those required by the county, the bond-posting requirement may be waived and the final plat approved prior to completion of facilities or improvements.

Planning Board Consistency Statement for Performance Guarantees, H.I.D.O Amendment

Pursuant to NC General Statute 160D-604(d), the Caswell County Planning Board finds that the attached amendment to the High Impact Development Ordinance (H.I.D.O.) Section 14-74 (Intent to Construct Permits) is consistent with existing ordinances found in the Caswell County UDO Article 8, Section 8.7 Subdivision Procedures, Subsection 8.7.4.7. Performance Guarantees. This Amendment to the H.I.D.O is very similar to other counties in North Carolina thus provides protection for the land owner as well as Caswell County Government.

- (v) The notice of the public hearing shall be mailed by the Applicant to those property owners and residents identified above at least 21 days prior to the public hearing. The notice to be mailed is set forth in Appendix G to this Ordinance.
- (vi) The Applicant shall produce a list showing all names and addresses to whom a notice of public hearing was mailed and shall certify that proper notice was given to all required persons or organizations. Improper notice or certification shall be grounds to deny an Intent to Construct permit.
- f. County administrative staff shall concurrently post notice of the public hearing on the county-managed social media outlet which typically receives the most resident interactions and to any electronic mail list of which residents have intentionally registered their addresses for notifications of this type. The County may also deliver the notice via an electronic mail list of more general circulation.
- g. The Planning Department shall concurrently submit written notice to the Board of Commissioners when the date of the public hearing is determined.
- 3. The Planning Board shall hold a public hearing on the Application for the Intent to Construct Permit. At this public hearing, the regulated industry and community members may comment on the Application.
- 4. The Planning Board's public hearing to consider the Application must be hosted no earlier than 5:30 p.m. on any regular business day. The public hearing shall also be held at a location and/or electronic format that invites wide public input. This hearing may act as a substitute for the Planning Board's regularly scheduled monthly meeting and other customary agenda items may be considered in addition to the public hearing.
- (c) *Appeal of Decision regarding an Intent to Construct Permit.*

Appeals from decisions by the Planning Department regarding an approval or denial of an Intent to Construct Permit must be made to the Board of Adjustment within 30 days of the filing of the written decision in the Planning. In the event of a timely appeal, the Board of Adjustment shall hear and decide the appeal accordance with N.C.G.S. 160D-406. The Board of Adjustment's decision shall be subject to judicial review as provided in N.C.G.S. 160D-406(k).
- (d) *Groundwater/ Well Study.*

Applicants must certify whether any study or analysis of the impacts of the regulated land use on subsurface aquifers, ground water or wells is required to be undertaken by the Applicant pursuant to state or federal regulations, or for purposes of applying for any state or federal permit. If such a study is required, then the Applicant must submit a copy of the required study or analysis as part of the Application for an Intent to Construct Permit.
- (e) *Decommissioning Plan.*

An Application must include a decommissioning plan signed by the party responsible for decommissioning and the Owner (if different) addressing the following:

 - 1. Defined conditions upon which decommissioning will be initiated (i.e., end of land lease, no production for 12 months, etc.)
 - 2. Restoration of property to condition prior to development for Class IV operations.
 - 3. The timeframe for completion of decommissioning activities.
 - 4. Description of any agreement (e.g., lease) with Owner regarding decommissioning.
 - 5. The party responsible for decommissioning.
- (f) *Fees.*

Recreational Vehicle Temporary Permit Amendment

Before you is an amendment to the temporary use of an RV found in Article 9, Part 5 of the UDO. Specifically, Section 9.42 Individual Residential Uses. This amendment is proposed in an effort to better control and clarify the use of RV's outside of an RV Park. We are finding more and more the use of RV's as permanent dwellings and also the use of RV's as temporary residences while building homes. The Office of the State Fire Marshall specifically states that RV's can not be used as permanent dwellings in NC. We do offer a TEMPORARY USE RV PERMIT.

In the past these permits have been issued without the requirement of on-site sewer and water. Our Environmental Health Department, through consultation from the STATE are now requiring that all temporary use of RV;s have water and sewer on-site prior to issuing a temporary permit. An electrical outlet "ONLY" is no longer sufficient. These requirements are similar to our surrounding counties however we are more lenient being that most other counties only allow temporary RV use while constructing a house. Our current ordinance allows for up to 6 months without reason.

The Planning Board is Proposing to

- add the language stating the requirement of electrical, water, and septic/sewer.
- add a statement stating that RV's shall not be used as a permanent residence nor as long term rental property.
- Add a 2 year temporary permit with the ability to increase to 3 years while building a house or due to a catastrophic event. They must show proof of construction permits and have their well and septic installed. This particular addition is found in most counties in NC.

The Planning Department is aware that there are several situations to which RVs may be used on a short term basis. An addition stating, permits will not be required for use less than 30 days, will be added. Such situations would consist of; visiting your land for the weekend, hunting excursions, or perhaps visiting a family member. Many times these situations are actually primitive style stay, meaning the use of the RV's own utilities.

Temporary RV Use Addition

SECTION 9.42 INDIVIDUAL RESIDENTIAL USES.

9.42.1 Recreational Vehicles / Travel Trailers shall not be used as a permanent residence nor as long term rental property set up for a residence on any lot.

9.42.2. Recreational vehicles / Travel Trailers on residential lots shall:

9.42.2.1. Only be allowed on a parcel of land for up to 180 consecutive days. A temporary placement permit must be permitted once every 365 days for a single parcel of land. If a Recreational Vehicle / Travel Trailer remains occupied on a parcel of land for more than 180 consecutive days, or is situated to be used as a permanent residence, then the temporary placement permit shall be revoked and not issued again for a period of 365 days. Recreational vehicles / Travel Trailers must be connected to a properly permitted electrical, water, and septic/sewer source. All wastewater and sewage must be disposed of in a manner satisfactory to the Caswell County Environmental Health Department.

9.42.2.2. Recreational Vehicles / Travel Trailers may be used as a temporary residence for a period of no more than two (2) years if used while constructing a permanent residence on the same property, or when a natural disaster or other catastrophe has rendered the primary residence uninhabitable. The property owner may request a one-time extension of one (1) year due to delays caused by exceptional reasons beyond the control of the property owner and /or contractor. Recreational Vehicles / Travel Trailers used in either situation may not be occupied for more than thirty (30) days past the date the Certificate of Occupancy is issued for the permanent residence. At that time, the Recreational Vehicle Travel Trailer is to be disconnected from the power, sewer, and water systems and either removed from the property or stored on the property in a fashion similar to other personal vehicles. Recreational vehicles / Travel Trailers used in these situations must be connected to a power, sewer, and water source to conform to the requirements of this Ordinance.

9.42.2.3. Be fully licensed and ready for highway use.

9.42.3. A Recreational Vehicle / Travel Trailer is ready for highway use if it is on wheels or a jacking system, is attached to the site only by quick-disconnect-type utilities and security devices, and has no permanently attached additions.

9.42.4 Recreational Vehicles / Travel Trailers not connected to a power source shall not conform to the requirements of this ordinance.

9.42.5. Utility Requirements. Recreational vehicles / Travel Trailers allowed pursuant to this section shall have approval of the Caswell County Environmental Health Department.

9.42.6. The use of a Recreational Vehicle / Travel Trailer for less than 30 days does not require a permit.

Planning Board Consistency Statement for RV

Individual Residential Uses Amendment:

Pursuant to NC General Statute 160D-604(d), the Caswell County Planning Board finds that the attached amendment to Article 9, Part V of the UDO (Recreational Vehicles) is consistent with existing regulations because it is substantially similar to the existing allowance for mobile homes to be used as temporary dwellings while residents are building their permanent homes. Furthermore, it is also similar in nature to the county's current allowance for temporary recreational vehicles as found in UDO Section 9.42.1. as well as similar to the requirements of our surrounding counties.

Meeting Date: July 15, 2024



AGENDA FORM

TO: Scott Meszaros, County Manager

FROM: Carla Smith, County Clerk

SUBJECT: Consent Agenda

BACKGROUND INFORMATION:

Minutes reflecting decisions made by the Caswell County Board of Commissioners at their Budget Meeting held June 10, 2024 and at their Regular Meeting held June 17, 2024.

STAFF RECOMMENDATION, IF APPLICABLE:

N/A

RECOMMENDED ACTION/MOTION:

If the Board of Commissioners so chooses:

Move to approve the Consent Agenda

FISCAL IMPACT:

None

ATTACHMENTS:

- June 10, 2024 Budget Meeting Minutes
- June 17, 2024 Regular Meeting Minutes

CASWELL COUNTY BOARD OF COMMISSIONERS
MEMBERS PRESENT

June 10, 2024
OTHERS PRESENT

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

Scott Meszaros, County Manager
Melissa Williamson, Deputy County Manager
Melissa Miller, Deputy Finance Director
Carla Smith, Clerk to the Board

The Board of Commissioners for the County of Caswell, North Carolina, met in a Budget Work Session on Monday, June 10, 2024 at 5:00 pm at the Gunn Memorial Library.

WELCOME:

Chairman Jefferies called the meeting to order, and welcomed everyone to the Caswell County Board of Commissioners budget meeting on June 10, 2024. 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.

BUDGET PRESENTATION:

Chairman Jefferies said I got one question. Would you like for the County Manager to go through this right here, or do we want to stop him as he goes? Do you want to wait till he completes his presentation or stop him as he goes? Board wanted to stop the County Manager for questions as he went through the presentation.

County Manager Meszaros said so thank you. After the last meeting, we took all of your inputs and I got several emails, recommendations, and ideas. We went back and talked, cut, and reevaluated things. So a lot of the housekeeping items are technical in nature. So I think it's just probably as you said not interrupt but to get feedback. I think we'll walk through the information. We revamped the presentation so that people can understand what the reevaluation is, how that looks for their taxes, how it's calculated, and meshes to others. Is there somebody on there? Vice Chairman Holt said John Dickerson was calling in I know. Commissioner Dickerson said I'm on. County Manager Meszaros said okay.

So there's the cover sheet. If you look, I was directed to send out the general fund revenues and expenditures or a line by line detail. So that document has been provided to you highlighting every single line item that is in the budget. Then on the back of it, it has every single contract or agreement the county has by department. So that narrative there for you. I think comparing the actuals to the current you see a lot of trend, but I'll walk you through our work session. The revised recommendations I would like to say that was kind of directed that here's what's acceptable and tolerated level. So we shot for that, and we made some revenue adjustments and some expenditure adjustments. We'll walk you through all that. I think it's important to really

June 10, 2024

show you and explain what the reevaluation and what the tax neutral rate is. I think a lot of people don't understand that the reevaluation really doesn't change the tax bill. It's the reevaluation value times the tax rate. So they're independent of each other. It's all one equation; it's not two separate things. So then our vacancy rate. Johnna will help us to go through a lot of the details of what the vacancy rate cost savings are, and how they're able to make us use funds for different things rather than just having these big voids of positions that aren't filled in the budget. Then the final budget adjustments that we actually did to get us to the to the final recommendation. So on page four, our original recommendation had us at \$36,141,000 with the proposed tax rate of 65.35 cents, and the current revised recommendation has \$764,000 reduction with a recommended rate of 60.75 cents. That's a 2.25 cent increase over the neutral rate of 58.5 cents. So that's a reduction of 4.6 cents from our last meeting. Then the fire district, we reached out to the fire district, and our recommendation there is there's a couple of funds that were in the general fund that we feel should not be there. They should be back in the fire district, and their proposed tax rate was three cents. In looking at revisions and some of those adjustments, we recommend a tax rate of 3.69 cents, which is a difference of about \$120,000 to the taxpayers, but it's an increase to the fire districts of \$140,000.

Commissioner Yarbrough said let me stop you right there, Scott. Can you give us some details on these funds that you're talking about or that you mentioned started with the fire districts?

County Manager Meszaros said sure. So the next page is actually... Johnna Sharpe said I'll go through some detail on that a few or several slides down, if you don't mind. I think it'll make more sense when you can see all the numbers.

County Manager Meszaros said yes, we really highlighted and detailed it more clearly. So on page six the property valuation, I'm going to turn it over to Johnna a little bit on this because she's far more versed in this than I am.

Johnna Sharpe said so at the work session a couple weeks ago when your Tax Administrator was here, we talked a little bit about the property valuation and the revenue neutral rate, but I didn't have any visuals for you at that time. So I wanted to bring back and make sure the Board was fully apprised of everything that makes up your total property valuation. So on this slide six, I've got really two numbers for you to look at. The first is what your 2016 valuation was because this revaluation that you're doing is readjusting property values that were last valued 1/1/16. So you've got an eight-year revaluation period. So that's what you're looking at is the change in values over that eight-year period. This is based on the process that the Tax Office has gone through looking at current sales, new construction, all of that and identifying what the new values are now. The Tax Administrator only values two of these categories. One is the taxable real property, and that is the only piece of the property tax base that is part of the revaluation. Personal property is valued every year. Public Service Corporation is valued every year, and that is actually valued by the State. The state provides those numbers. Motor vehicles is actually done by the State. That's, you've heard it, NCVTS, North Carolina Vehicle Tax System. It's where when you have to renew your vehicle tag, you also have to pay your property taxes at the same

June 10, 2024

time. So the State provides the Public Service Corporation numbers and motor vehicle numbers, and we don't have those yet. Those are estimates, and motor vehicles are valued and we get payments every month. So those aren't valued until somebody brings in to renew their registration, but what the revaluation process focused on was your taxable real property. That is residential and commercial. So if you look at that number, the number under 2024 is the \$2.2 billion number. Now there's a couple of things that come out of that number. That is the preliminary number that the Tax Administrator has before appeals. So as you're aware he's going through the appeals process right now. After the informal appeals process any formal appeals will be brought to you. So we've done an estimate of a 1% appeals factor. We don't really know what it will be. So if you have more appeals, you're going to have less VAP that are successful. If you have less appeals that are successful, it's going to value, but we really will not know that until that process is complete. But the number in red there, I want to make sure I draw your attention to that. There are numerous categories of properties that are tax exempt. That would be nonprofits, churches, and the biggest value in that is agricultural present use property, where it's not valued at the market value today. If that property is ever sold, that's when the current taxes are due. So you have approximately 14% of your tax base that is not taxable. Real property, your total valuation is the \$2.3 billion, that grand total valuation number, and 83% of your tax base is real property. So when we talk about the property tax valuation, the total value on which you levy taxes, it is all four of these categories, but the revaluation that we're talking about is only on taxable real property because that's the only part of your tax base that isn't valued on an annual basis.

Commissioner Gwynn said what is the deadline for the appeals process? Mrs. Sharps said it's typically 30 days from when they receive the notice, and then any people that aren't able to be resolved through the informal appeals process will then be brought to you, where you serve as the Board of Equalization and Review. I'm not exactly sure when the Tax Administrator is planning to start bringing those forward.

Mrs. Sharpe asked if there were any questions on this before going to the next page?

Commissioner Dickerson said could I ask a question please? Mrs. Sharp said sure.

Commissioner Dickerson said I see the difference in the 2016 to 2024 in the values. Then Mr. Meszaros in the beginning of the meeting talked about changing the rate to an increase of how much versus what it has been proposed to be. 2.4 or something like that. Mrs. Sharp said 2.25 cents. Commissioner Dickerson said 2.25. So how would that affect the average taxpayer? What it was roughly a 41% change there. So let's say that somebody's property was valued at \$200,000 before the re-evaluation and it went up 41% in value. How does that 2.5 and that 41% increase translate into what they're actually going to be getting a tax bill for? Mrs. Sharp said Commissioner Dickerson, if you can hold on just a few slides, I have that information for you. Commissioner Dickerson said okay. Mrs. Sharp said thank you.

Mrs. Sharp said so if we move on to slide seven, we can come back to any of these if we need to. I want to show you the details behind the numbers of calculating the revenue neutral rate in accordance with General Statutes. So what this revenue neutral rate is supposed to do is it's to basically generate the same amount of revenue that was generated this year, recalculate the tax rate, and then you get to increase that calculated rate by the average annual growth over the eight-year cycle. So let me just walk you through these components. So the last year prior to valuation is 2024. The valuation in 2024 was 1.8 billion. Your current tax rate is .735 cents. So when you multiply that tax rate times the valuation you get your levy, which is the \$13,294,702. Then we take the revaluation year, which is fiscal year 25, values as of 1/1/24. The new valuation is \$2.3 billion. So then the tax rate is merely you take the same amount of revenue, divide it into the valuation, and you come up with the tax rate to produce the same amount in total. Yes, and this will vary differently depending on what your valuation is, but it's looking at the total tax base. That tax rate would generate the same amount of revenues in 2025. Then you apply that 1.44% increase to that number, and you get 0.5851. So when we put the tax base in front of you, I round it down. I like numbers that end in zero; so that's revenue neutral rate capturing the growth over the past eight years of 58.5 cents. So it's funny how you're dealing with millions of dollars, but the calculation is really as simple as this year's revenue, next year revenue, and what does the rate need to be to generate the same amount of dollars. Then just on that 1.44% I took each year 2018 over 2017, 2019 over 18, and you get the increase in the base for each of those years, which would be basically new construction because that's the only thing that's being added to valuation because all the other property values are set. Then I just took a straight average of those increases over that eight-year period.

Commissioner Rose said you're running that average annual growth for that 8-year cycle? Mrs. Sharp said right. If you take each year, then you add them, and divide them by eight. But it's a simple average over the eight years, and it's over whatever cycle you have. In this case you have an eight-year cycle; so it's over the eight years.

Commissioner Yarbrough said this average annual growth rate at 1.44% that you are talking about. Annual growth rate of? Mrs. Sharp said the evaluation of the tax base. Commissioner Yarbrough said you've lost me there. I know I understand what you're saying if you go 8 times 1.44 you only get what 12%. Mrs. Sharp said right. Commissioner Yarbrough said well valuations went 41%. That was valuation of properties that existed at 1/1/16. Commissioner Yarbrough said okay. Those increases of an average of 1.44% is new construction. It's new houses; it's new Dollar Generals. So it's just the new construction. Sorry that wasn't clear.

Mrs. Sharp said so then on slide eight, we're just giving you a history of your tax rate because fiscal year 17 was the year of the last revaluation. So that tax rate was set at 74.4 59. The tax rate decreased the next year. I really can't speak to why; I wasn't here. My gut would tell me that the revenue neutral rate maybe was too high, and it needed to come down. Then in fiscal year 19, the rate was set at 73.5 and has remained there since. Then the new rate or the revenue neutral rate plus the 2.25 cent gives a new recommended tax rate of 60.75 cents. So there is a tax decrease.

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That's not completely equivalent to the value increase, but if we go to slide nine I really want to hopefully illustrate here what revaluation really attempts to do. One thing that it's important for the Board to remember is in 2016 you all adopted a schedule of values just like you've done for 2024, and that schedule of value says this is going to be how the properties are going to be valued over the next revaluation period. So it looks at new construction, and it values at what it would have cost had it existed at 1/1/16 because that's keeping the property of valuation held constant during a reappraisal period. So I just took an example if you built a house in 2021 or you bought a new construction house in 2021 and it sold for \$150,000. It would be put on the tax roll at a value of what it would have been in 1/1/16. The tax value is not \$150,000, what you pay for it. The tax value is \$112,500, and so the difference in that value is basically appreciation that's occurred over that five-year time frame.

Vice Chairman Holt said so it was pretty much a mistake to wait the eight years. Mrs. Sharp said I can't speak to that. I don't know where you were at four, but Commissioner or Vice Chair Holt, my experience with counties that have a really long or that that stay with the eight-year reappraisal cycles, know that over that eight years they're going to have to have some tax increases to capture that market appreciation because the value stays the same. It doesn't matter what you buy and sell for, it's the valuation because they're treating everyone the same until the next reappraisal. So honestly, I think more frequent reappraisals are always a good thing.

Commissioner McVey said we used to do them every 4 years. Then when COVID hit, we didn't do it because of COVID.

Commissioner Rose said so you're saying for seven years, if this happened at beginning of that cycle, for seven years that home would be valued at 2016's rate, and for seven years it would be at that before the reappraisal.

Mrs. Sharp said absolutely, and I think that's what a lot of homeowners do. If they don't watch their property tax bill, they don't realize their tax value has not changed. Unless they've had improvements to their home, their tax value has been the same every year since 1/1/16. So basically people who do new construction during that time period, you know they're kind of getting a tax savings because they're not even paying taxes on what they paid for the home. They're paying what the home would have cost them five years ago. So what the revaluation attempts to do is rebalance all of that. That's why it looks at the total taxes in one year to the total taxes in the next year. You're rebalancing for those people who bought new construction but paid a tax value of five years ago. You're looking at people who have property at 1/1/16 that the markets increased. They might have sold their house during that period for 25% more than what the tax value was, but they haven't paid taxes at that level because North Carolina is really an unusual State. Most of the country doesn't do it this way where they keep the values constant. So the only variable that you can do to change the revenue is the rate, but that's also why they require when you finish that revaluation cycle to reset the rate because you've had market appreciation. You may have a change in mix of commercial property to residential property. So

that revaluation is really rebalancing and really creating a fair valuation that's only fair at 1/1/24 because the market is going to start changing as soon as you value your property. So to your comment, I would strongly recommend that the county return to a four-year valuation plan.

Chairman Jefferies said we used to do four years.

Mrs. Sharp said yes. I know COVID was a once in a century event. I think many counties chose, if they were in the midst of it and could extend it, but maybe the extension might have been better to have been a six years rather than all way eight. So if we remember what was on the previous slide because your tax rate hasn't changed since 2019, you haven't captured any of the market growth. So if you had done some of that, your revenue neutral still probably would have ended at 58.5 cents, but the drop would have been much bigger because you might have been at 78 cents going to 58.5. You would have captured some of that market increase over the time when those property values are held flat, but your only option to capture that market value increase is to raise taxes. So I don't know why those decisions were made. What they were? But kind of this is where you are today, and here's your new valuation. Here's your rebalancing of all the property values for the last eight years. So then Commissioner Dickerson, now to your question. I just did a very simple chart here to look at the impact of the 2.25 cent tax increase on varying property levels. So if House A is \$125,000, they would have an annual increase of \$28 or 2.34 cents a month just from the tax increase. Now I'm not trying to show the differences on the revenue neutral rate because without looking at an individual's property and knowing what the average value is in the community... When you do a revaluation, some people's taxes go down, and some people's taxes go up even without a tax increase. So even if it were revenue neutral, people's tax bills are going to change depending on what happened to their unique property. But if you just look at the impact of the proposed tax increase, this is what it is on a variety of different values. So commercial building or even if you had a home, this just tells you at \$250,000 you pay \$56 more a year or \$4.69 a month.

Commissioner Dickerson said okay. So that's showing me like House A, just let me get this and see if I can wrap my head around this a little better. House A pays \$125,000 in value. The 2.25 cent increase roughly is giving you an annual increase of \$28 on that value, but if that value on that house was raised by the re-evaluation the average of what 41%, then that's in addition to this increase you're talking about with the rate? Mrs. Sharp said yes sir. So if you go back, I had an example on the previous slide. That again if we took that same house that was \$150,000, and now we're going to say that it increased its revaluation of 10%. That new tax bill at the revenue neutral rate would be \$965, and that would be a change in their tax bill of \$138 just from revaluation. Commissioner Dickerson said so that's \$138 for that, and then the 2.2 cent on top of it. So all together, what kind of average increase does that mean for the taxpayer in the county because it sounds great when you say 2.2, but when we start figuring in that, they're really going to be hit with the percentage of increase and that. You're talking about something that's a whole different ball game. What percentage does that average out to, if you've been crunching these numbers? I know at one time we were talking, it was 12%, and then there was a reduction. So

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what does it break down to? Mrs. Sharp said without knowing the specific values of the property, I could show you some different examples, but because it really depends on the value of the property, what their tax bill will be, and what their property was previously assessed at. There are going to be, I've requested to see if I can get the number of the average home value in the county because if your average or if the value of your home is above the average value, you're going to see an increase in your property tax. If the average value of your home is below the average across the county, you're going to see a property tax decrease. Commissioner Dickerson said okay. Now we getting somewhere. I think the way I'm asking my question; I don't believe it was coming across for the answer that I was looking for. If you do a revenue neutral rate, it drops it down, and you do the tax increase on that old rate, then I understand where you're trying to say it now. If your property values decreased, you would not pay as much as you had before, but if it increased, you're going to get hit in addition to that 2.25. Mrs. Sharp said yes sir. It all depends on where your value is compared to the average value in in the county, and it's really more of an impact because most of your property or your real tax base is residential. So commercials are you know depending on where their values are, but it's really looking at that average. Because it is an average and it's looking at the total, you're going to have people whose taxes are going to decrease, and you're going to have people whose taxes are going to increase. But it's all been rebalanced. Commissioner Dickerson said you said that you've not connected with Mr. Bernard coming over and giving us the information update that he's supposed to give us on this. That's something out of your area? Mrs. Sharp said yes sir.

Commissioner Dickerson said has there been any discussion as to when that's going to take place Mr. Meszaros? County Manager Meszaros said we haven't got any of the information we've requested. So at this point, I don't have an ETA for that. I do know that the other cities have requested information for their tax base and have not got their data either. Mrs. Sharp said and just one thing I'll note, Commissioner Dickerson, is that yes, this person in this example on slide nine is having an increase of \$138 in their tax bill today, but they have had a constant tax bill for the last seven years because the tax rate hasn't changed nor has their value. Commissioner Dickerson said I understand. Mrs. Sharp said okay. So did I finally get to your question? Commissioner Dickerson said yes. I think we were coming at it from two different angles. I see where you're coming from. I need to crunch it and get my head wrapped around the ramifications for it across the board, but I see where you're crunching your numbers to get where you're at. Mrs. Sharp said yeah. It's a lot to wrap your head around some days. So I can appreciate that. Mrs. Sharp said so I felt like in that first work session that it would have been helpful for you to really see these numbers because it's a lot of details and number crunching. You know it's like you don't kind of want to see sausage being made, but I think it's important for you as leaders of this County to really see what the components of your tax base are and for us to try and make this once in an eight-year process understandable. I'm sure many of you or several of you weren't even on the Board at the last reappraisal. So all of this or a lot of this is new for you. So I'm happy to try and answer any questions you might have on this, but really thought it might be

helpful to just walk through what happens with the revaluation. Commissioner Dickerson said well ma'am, I appreciate all you've done. I appreciate the information that you have shared with us, but there is one area that you and I don't really see eye to eye on it. I hear you making the presentation of they hadn't the fair value basically on their houses for years because they haven't had to revaluation, and we should do that every four years. Well that might make it fair across the board for all the taxpayers, but you're presenting it in a matter of lost opportunity for revenue. I don't see it that way. I see it as the taxpayers of this County basically didn't have their taxes go up during that time frame, and we were able to provide services for them. There's a happy medium between giving everybody and every department in County everything they want and realizing that every time we increase spending the people of this County have to foot that bill. When you're talking about the average person that's making good money, it may not affect them, but the ones that I really worry about are the like elderly people that own property whose spouse may have died. We put this tax increase on them and we refer to it as a lost opportunity for revenue, but for them it might have been the difference between them being able to pay their property taxes or getting the medicine they needed that month because they didn't have the money to go around. I'm sympathetic to the impact of any property tax increases. So I'm a hawk on wanting to reign it in and keep it as low as we possibly can while meeting the needs of the county. I don't see it as a lost opportunity for revenue. Mrs. Sharp said and I do not disagree with you Commissioner Dickerson. I think it is a balance, and I think if the County's been able to maintain its service level without raising taxes, then that is certainly a good thing. I think it's just being mindful of if you didn't need to raise the taxes then that's great, but that doesn't get away from the fact that when you do this reappraisal, there are increases and decreases on the whole community. You're right. Then you've got to really look at what the revenue basis is. So I don't disagree with you at all. I may have not presented it in that manner, but I think it is definitely a balance between service delivery and responsible tax rate. Commissioner Dickerson said I understand, and again that wasn't a dig at you, ma'am. I appreciate all you've done helping us out wholeheartedly. You've been a very great source of information, You're good at what you do, and I thank you for being able be there for us and helping us out. Mrs. Sharp said thank you.

County Manager Meszaros said so I guess on page 10 you can kind of see if you're in those values, you can see where that kind of looks with this proposed increase. So at a \$250,000 price point, you're looking at about \$4.69 additional per month. There is not a lot, but there's also the exemptions. So the people that you're stating that have concerns about their medicines and foods, there's exemptions for people over 65 with qualifying incomes that they pay zero tax. So there is that in our base too for those that apply and have those exemptions.

Commissioner Dickerson said how well known is that program, Scott, because it appears to me that we don't hear a lot of outreach to the community on that? How can we get the word out to more people that may be struggling in those areas, if they're above 65 and they're having problems being able to get the basics on their table? What can we do to help those people out? County Manager Meszaros said I think a lot of that's just communication advocacy. The Tax

Department could put out some information or the County can about that. Commissioner Dickerson said well it'd be nice before we see folks that fall between the cracks, and we wind up with foreclosures, somebody picks a farm up for back taxes, and somebody loses a legacy that they've been holding on to for many years. I'm really hoping that we can avoid any of that happening in the future.

County Manager Meszaros said the other thing on your estimated values is that there are the present use values on ag. There are no taxes until you sell it. So a lot of those properties are not gaining any tax value until they get turned over. So kind of coming back to the budget, we initiated this same page here on 11, which is our original recommendation and the dollars. Then we're going to go through those reductions that were highlighted and where that 2.25 cent comes from. So on page 12, the investment income, you asked for more information on that at the last meeting. Our investment income on page 13, the investment balance and investment incomes are actually quite higher than they were budgeted for last year. In fact, \$275,000 shortage. So that gave us a little bit of revenue change there. The ABC profits went up \$9,000 over last year's estimates, and then the Sheriff Department revenues had an additional \$9,000. It doesn't seem like a lot, but when you start getting all of those totals it really shifts the tax rate. So you can see on page 13 where those investment incomes are. It does have a 5% return on those funds, which is actually pretty astounding for the market and what the restrictions are. So other revenues, page 14, those are the ABC profits. That's where your \$9,000 comes out of that \$17,000 to \$26,000. That's the tax charge just on the ABC Store. You asked about the gun permits, it's a change in statutes. We cannot actually collect fees for that any longer; we just process them. So that's a \$2,500 loss because we don't capture that fee anymore. Then they do have inmate jail commissary fee and telephone fees, which conservatively they estimated a minimum going up of \$15,000 for commissary and \$5,000 for telephone. The general fund expenditure changes are our budget corrections. As you know, we've been just kind of pushing to get the timeline and get things to you, with those corrections we found \$237,000 of decreases, which are on the next page. But we'll get to that. The revised recommendations, because of being on the LGC list, we cannot lease or purchase vehicles. So we can't get into multi-year contracts without going through that LGC process where we submit the request and have it presented. So we took the \$95,000 upfit for the 11 vehicles. They're due to turn in 11 vehicles for 11 Durangos. The Durangos are cheaper. So our lease payment should hopefully stay the same as it is in the budget, but we can't even do that until we're off the list. So we've removed that, and if we get off the list and can get those this year, we'll bring that back as a budget amendment because they desperately need those vehicles. But until we can even actually go do that leasing, it doesn't make sense to leave that in the budget. Then the revised salary recommendations. You directed us to do a 2%; so when we went back and actually did the FTE valuations, Johnna and Melissa met with every Department Head. They went through every single name and all of the records, and we found a lot of redundancy with people who are retired and people who aren't here anymore. So in cleaning those up, the actual cost for a 2% is much less than it was originally

presented to you. So that's only a \$300,000 for 2.5%. So at \$300,000 that gives you a 2.5% increase, which is in this recommendation. On page 16...

Vice Chairman Holt said you've got \$400,000 increase. Mrs. Sharp said it was \$700,000. We reduced it by \$400,000. So there's \$300,000 still left in there. that's two and a half percent.

Commissioner Rose said I thought it was \$700,000 plus \$100,000. Mrs. Sharp said no. That \$100,000 was net that was out of there. County Manager Meszaros said yes, that was back in the very first presentation when the estimate was \$800,000 for 4%.

County Manager Meszaros said so page 16. These are the actual budget corrections. So there's \$237,500. Well the first one, the loan Courthouse improvement is an actual increase, but that's pretty minor. It's \$4,000. The EMS Capital outlay that was carried over from 24 in error; so we removed that. The Sheriff professional services, that was in there twice. So having a bunch of different hands in there. I entered stuff, Finance entered stuff, and Johnna cleaned it all up. I have to thank her. There's been a lot of work to get this all right. The health insurance and the Health and Sheriff departments had extra positions. So I mean there doesn't seem like a lot of impact, but we start adding them together and it has a big impact. The special separation allowance is recalculated to \$40,000. Mrs. Sharp said a reduction of 40. County Manager Meszaros said a reduction, so that net is reducing...

Vice Chairman Holt said what is that? Mrs. Sharp said there's a separation allowance paid to Sheriff Deputies who retire with 30 years of service until they reach age 65. The budget this year or recommended budget included \$180,000, but I went back and did some recalculations. It looks like it's running about \$140,000. So I reduced that back down to what it looks like the actual is because if people hit 65, it ends. So it looks like we've had somebody come off; so it's less. Commissioner Rose said it's mandated by General Statute. Mrs. Sharp said yes.

County Manager Meszaros said so next are the changes related to the Fire Tax District and the impact on the general fund.

Mrs. Sharp said yes, I'll talk about this. So in having some conversations with the Fire Marshall, we had originally put forward just a revenue neutral recommendation. But there are some ongoing cost increases in fire, and there hasn't been a large increase in their revenue for some period of time. So we looked at rather than keep it at the revenue neutral rate to do a .75 cent tax increase. There's currently a transfer from the general fund that I'm not sure why it's been in there, but everything else for the Fire Tax District is covered by the revenues from the Fire Tax District. So looking at kind of taking that out of the general fund and saying that with the 0.75 cent tax increase the Fire Tax District would absorb that \$31,500. That is basically \$1,500 for travel for the Fire Marshall, and then \$3,000 per department for rescue operations. That's how it's been described. So we look at just rolling that in to the Fire Tax District, and then that would give the Fire District an additional \$142,000 of funding moving forward. I know there's been some discussions about really having trouble getting enough apparatus on the scene because of challenges with volunteers, so I think there's a desire to look at how can you potentially possibly

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pay a stipend to the volunteers. Very, very few departments are able to have completely unpaid volunteers anymore. Most of them have gone to a stipend base in order to have enough people or to get enough men on the scene. Persons I should say. So that would be the revised recommendation on the Fire Tax District.

Commissioner Yarbrough said so you're showing transferring or leaving that \$31,500 in the general fund? Mrs. Sharp said yes sir. Commissioner Yarbrough said then increasing the tax 3/4 of a cent? Mrs. Sharp said yes, to cover that, but also it would generate \$142,000. Commissioner Yarbrough said so the \$31,500 that's been going to the Fire District would be just used somewhere else. Mrs. Sharp said yes. County Manager Meszaros said it helps keep that tax rate low. Mrs. Sharp said and it helps make sure we keep all the dollars for the Fire Tax in the Fire Tax. Commissioner Yarbrough said but now you're up to three cents. Mrs. Sharp said yes sir. You're good at your math on the fly. Commissioner Yarbrough said small numbers.

Mrs. Sharp said so the next page just kind of shows the math. It also shows you what the total revenues are for the Fire Tax District. They're currently \$1.17 million. The bulk of that is from property tax. There is some transfer from the general fund for sales tax, and then the motor vehicle tax. So all of that is dedicated to the tax. So we look at increasing the property tax by 3/4 of a cent and reducing the transfer to the general fund. So the new amount for the Fire Tax District would be \$1.3 million. Those property tax dollars are paid based on the valuation of each of the districts for the 10 departments. So there are all separate and will get that based on the evaluation of their District.

Commissioner Yarbrough said how does that proposed number 1.1 billion compared to what the budget was in 2024? Is that the 24 budget number? That 1.1? Mrs. Sharp said the 24 budget, that's the 25: \$1,173,000. The 24 was \$1,145,000. Commissioner Yarbrough said what was proposed. Mrs. Sharp said yes, because we did just a tiny increase on the proposed. It was primarily revenue neutral. County Manager Meszaros said we rounded it off to 3/4 a cent instead of .369 cents. Commissioner Yarbrough said wait just a second. If the Fire Tax District, that money is taxable? It's based off the same real property. Mrs. Sharp said yes sir, but within the defined tax district. Commissioner Yarbrough said I got that. I got that part, but if last year it was 1.45 million, tax revaluation increased values 41%; I could propose just be at 1,173,000 if you left the rate the same. Mrs. Sharp said we didn't on the recommended budget. We had a slight increase of .0239 cents. Let me look back in here. Commissioner Yarbrough said oh. What I'm asking is if last year was 1.145,000 and values went up 41%... Mrs. Sharp said oh, I'm sorry. I'm talking the total. I'm not talking just property. I'm sorry. I'm talking the total budget. I don't know what the property tax number was. Vice Chairman Holt said so it should have gone up. Commissioner Yarbrough said what I'm saying is if you left the rate virtually the same and the property values went up 41% on average, that Fire District Tax should have went up 41%, if you didn't touch the rate. Mrs. Sharp said let me go back and look at it. Commissioner Yarbrough said yes, you do that. Just look at it, if you don't mind.

County Manager Meszaros said all right so page 19. So when you do your revenues and your expenditures, it has to balance. Right? It has to give you a balanced budget. So I just showed you with the revenues, that's that \$293,500 that we just detailed. That gives you a revised general Fund Revenue of \$35,377,000. For budget expenditures, we reduced the corrections \$237,500. They eliminated the Sheriff vehicle expansion for \$95,000. The revised salary recommendations went down \$400,000, and eliminated the transfer to the Fire District of \$31,000, which gets you down to that \$35,377,000. So the next piece, last year you initiated the vacancy rate. So the county had never discussed anything about that budget portion with empty salaries or unfilled positions. Last year that was initiated, and this is kind of a general understanding of how that works. Mrs. Sharp said yeah. County Manager Meszaros said I'm punting that to Johnna. Mrs. Sharp said yes, the details are back to me. So budgeting for vacancies is a very common budget convention. I've used it since 1994 where your actual salary lines are always budgeted assuming every position is filled every day of the year. That never happens. Well occasionally it does. Some departments are lucky. They don't have any turnover, and that does stay the same. But in a lot of large departments you have more frequent turnover. So what that what a vacancy allowance does is it says we're going to have all of our line items budgeted assuming everybody's in the positions for all year, but then we're going to know where we have seen turnover historically. We're going to try and anticipate that. So by reducing that for budgeting purposes, it's easy. You put it in one-line item. It's called vacancy allowance, and it's a negative number so it reduces expenditures. By recognizing that you're not going to fully spend those dollars, you're able to reallocate those dollars to other priorities in the budget. Last year was the first year that the county had done that. If you turn to the next page, on 22, on the right side of the chart, I'll talk about the right side of the chart, and then we'll go back to the left. So on the right side of the chart was what were the negatives budgeted in each of the departments for 24, the fiscal year we're in. Those numbers were derived based on looking at where FY 23 was at the time the budget was built, and the year wasn't finished. But in fiscal year 23, there was \$1.38 million in salary savings in these funds. So what happened in that case is that would just fall to fund balance. If you budget items and you don't spend them, it falls to fund balance. But it also took up \$1.3 million that could have been used on other priorities. County Manager Meszaros said they kind of funded your increases last year or your changes. Mrs. Sharp said so looking now at where FY 23 was, we probably were a little bit high in our estimate for 24. So looking at the experience this year, we put in revised estimates on the vacancy rates. Which a reduction in a vacancy rate is an increase in expenditures because we took them down lower. We had a negative that was bigger than it should so you make the negative smaller, and the total budget goes up.

Commissioner Rose said why wouldn't you just budget for the amount of positions you have for that department being salaries? Mrs. Sharp said we do, but we know everybody's not going to be there all year. Commissioner Rose said right. What I'm saying is you don't have everybody. You budget, say the Health Department. I'm just throwing numbers. Say they got 40 positions, they

have 32 positions filled now, and they've got eight vacancies. Will you budget for those eight vacancies, and at the end of the year, if they weren't filled, that money goes back. Mrs. Sharp said well there's two ways to do it. You do it that way, and it falls to fund balance. You've tied up that money, and you weren't able to use it on other priorities. Commissioner Rose said okay, but if you utilize that money that's in that vacancy rate for other things and then those positions get filled, you've got to go somewhere and find that money again. Mrs. Sharp said exactly. You're right, and that's what happened this year. Commissioner Rose said that's exactly what happened with some of these numbers. Mrs. Sharp said yeah. Exactly because that was the first year we' done it, and the estimates were off. Commissioner Rose said I mean I personally think it'd be better off to fund the positions that you have, have the money there tied up, and hopefully those positions will get filled. If they don't, the money goes back to fund balance. I understand it's tied up, but it's already allocated for those positions. So rather than going to robbing that money, using it over here for something, and then all of a sudden positions get filled just like that. Well you got to go find the money. Mrs. Sharp said well that's why you'll see that we've made significant changes in those amounts. So the specific question was around the Sheriff's office. So I just put the Sheriff's budget on that next page so you can kind of see it. So the top part... I'll also mention I believe last year in trying to get the budget done quickly, we put all of the vacancy rates for the Sheriff's office in the Sheriff's Office, and none in detention. So honestly I really look at those two budgets together, which is why I'm showing them here together. So you can see with the vacancy rate the 24 budget was...Remember the 24 budget had a 13 or 13 and a half% salary increase for Public Safety. So the budget only went up \$100,000, but that was because of the vacancy rate. I believe given that the salaries have increased is why the Sheriff's turnover has slowed, and he's currently right now today, may not be tomorrow Sheriff, but he's full staffed right now. So we're still anticipating some turnover. Very nominal mount. \$100,000. That's where we looked at the variance from 24 to 25. It looked like the budget went up a lot. Commissioner Rose said right. I guess the next question I got is we budgeted last year for those vacancies and for the increases. I guess my question is where did the money go. Mrs. Sharp said well if you'll look at the variance right now, the money was used, that \$400,000, you could almost say was used to help fund the pay increases. You had \$1.795 million of vacancy that the county was able to fund other increases throughout the budget, and you're right in essence. It's kind of kicked it down the road to here. If you wanted to take out that vacancy rate, that's an equivalent of almost three cents on the tax rate. County Manager Meszaros said so if you want to budget all of it, we would have asked for three more cents. Instead we're trying to manipulate the budget to make those vacancy rates allow us to use that money. Mrs. Sharp said and I will say the budget, it is the best estimates we've got based on the best information we have today. The whole thing is a big guess. I'd like to think it's a well thought out guess, but things could change. The Sheriff could have 10 vacancies tomorrow, and we would far exceed that \$100,000. So it's all very much a balancing game. Commissioner Rose said I guess my thing was just if you have them budgeted in those line items and at any point in time those positions got filled, that money is there. Mrs. Sharp said yes, but they are. If you look down at the line items, it

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may not be in total, but we budget the full line items as the full amount and monitor those. If the Sheriff or any department might be going over in salaries because they're not being able to, what I call, cover the vacancy rate, well is there another department that might have had more savings that could cover it. While we budget for department, all the general fund money is general fund money. It can be reallocated, and I'll mention that right now. One of the things that we'll be bringing for you before you next Monday is what I refer to as the year end wrap-up ordinance, which is where we're looking at departmental budgets and fund budgets where it appears that expenditures are going to exceed the budget. We want to make those adjustments. It could be utilities. It could be the Sheriff's Department. It looks like right now the salary line items are going to go over budget, but there might be other dollars in the Sheriff's budget that can cover those amounts. So we look at the department in total, but we need to make any adjustments before the end of the year to the extent that we already know there might be over expenditures so we get everything straight with the budget. Commissioner Rose said there's one last question and I guess I'll leave it alone. Vacancy rate and lapsed salaries is that running together? Mrs. Sharp said they're the same thing. Commissioner Rose said okay. I guess that's what I'm getting to because I hear so many times after we do the budget throughout the year that we need money for this, and we're going to lapsed salaries to get it. So you go to lapsed salaries and pull that money out. Then you may have two positions get filled next week, and now you got to go back and find that money. County Manager Meszaros said well Finance would restrict you from doing that till the money's available. Mrs. Sharp said yes. I don't think. There's been very little transfer of lapsed salary monies this year, and in a department that has a vacancy rate, you would never allow pulling out of salary money unless they had more than covered their vacancy rate. That's really Finance working with the department to monitor. Commissioner Rose said how is budgeting for those salaries from every department in comparison with the vacancy rate because you said if we didn't do the vacancy rate, the tax rate went up. Why if you're budgeting for the positions? County Manager Meszaros said we need the positions, but we don't have the hires available. So market...Mrs. Sharp said and hopefully they'll fill them. But based on the departments that we still have money in, for example Finance, we know that it's going to take a while to fill the Finance Director so we're going ahead and just reserving a little money there. But the Sheriff's Office I mean if he doesn't have turnover this year, well what's probably going to happen is he's going to have less money in overtime and less money in part-time people. So you've got all of those lines that you're monitoring and working together on, but the salaries, part-time, all the benefits, and all of those individual line items are budgeted assuming 100%. So what you're doing is you're looking at are there positive variances in those line items that are covering the vacancy rate. For this illustration, I just simply use the salary line items, but that vacancy is for salary and all benefits. Commissioner Rose said but you were saying without that vacancy rate, salary budget changes less than \$40,000. Mrs. Sharp said yes sir. That's why I wanted to show that. So that's just a function of you promoting people and you hire people at different levels. So the total Sheriff's budget in these line items change \$37,000 without taking

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vacancy rates into account. So that increase that shows on the comparison of the 25 budget to the 24 budget is purely a change in the vacancy rate.

Commissioner Dickerson said so with this vacancy rate, if you did it the latter of the two ways you discussed it, it would wind up being a 3 cent increase over and above the 2.25 you've already included into the budget that you proposed. Is that correct? Mrs. Sharp said well I kind of said that to say what it's the equivalent of, but honestly my recommendation would be if you didn't want to budget the vacancy rate, then I would budget more fund balance. Because if the vacancies occur, it's going to increase fund balance. Commissioner Dickerson said so here's my thought, and I'm trying to again process. If you do that the way you're talking about doing it and to Mr. Rose's point that he just bought up in there, then you take that money that you would have paid for those positions when they're not filled, and you're spending it somewhere else to mask an increase of 3 cents. Then they fill those positions. I know Finance is trying to watch all this stuff, but we could wind up having a shortfall of funds that we need to run the system. How do we avoid having that come back to bite us? I mean it sounds like really what we're doing is taking those salaries and we're saying okay they're not filled; we're going to use that money to plug holes somewhere else. Then they go fill the positions, and then we have a need to come up with the money to pay for the newly funded positions because you spent the money somewhere else on another issue and there's not enough to go around. Mrs. Sharp said yes, I can certainly see that point Commissioner Dickerson. But historically the county has been budgeting fund balance, not using it, and actually adding fund balance. Commissioner Dickerson said which brings me to another question. Of all these positions and how much money you're talking about for the unfunded positions, over what a million and a half or something you said? Mrs. Sharp said it was 1.3 million in 23. Commissioner Dickerson said that's a whole lot of positions and money. How long have these positions been vacant, and it begs to question maybe some of these positions do not need to be filled. Can we cut some of them out? We're always asking to add positions, but if they hadn't been filled for a prolonged period of time, maybe they're not necessary. It's just a drain on the budget to keep funding that position all the time. Vice Chairman Holt said well six months or about six months ago, we passed something. If a position was not filled within 90 days, it was deleted. I don't know if you're doing that. County Manager Meszaros said I've never seen that. I wasn't used to that, but I've never been shown that. I think part of the... Vice Chairman Holt said well it's there. County Manager Meszaros said Commissioner, part of the problem is we're not hiring people because those around us are higher salaries, and we're not competing to get those people hired. So we interview a lot of people. We try to get a lot of people in here, and we're just not obtaining those vacancies. Mrs. Sharp said well what happens more so in reality, and I see Kenneth here from 911. You've got to have people sitting in the seats to take the 911 calls. So what ends up happening when you have vacancies is you have to bring in part-timers that you have to rely on, or you're incurring a lot of overtime. Overtime is more expensive than having the position. So I think Commissioner Holt, it's could you eliminate those positions, but you can't eliminate positions that you have to have to provide more service

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delivery. The challenge is trying to figure out how to fill these positions, but there's constant turnover. That's not unusual in Caswell County. That is something that every County government experiences. Vice Chairman Holt said I see what you're saying, but what was happening was like let's take the library. They had three positions open, and they wanted to have two more. They were trying to put in extra. We knew what they were doing. So that's why we were doing this to try because we knew that they were padding their budget. So that's when we had this brought up, and we voted on it. So it's supposed to be 90 days. It's supposed to be cut, and I've talked to you about this personally so I'm surprised you don't remember. County Manager Meszaros said I guess we cut all or most those open positions and eliminated them. Melissa Miller, Interim Finance Director, said it may have been new positions, but I don't think it was existing positions because DSS can't get rid of or do away with some of the positions.

Johnna Sharp said that's a good point talking about Social Services and the Health Department. I mean you are there providing a statutory service that's set out by the State, and you have certain requirements and mandates that you have to meet. So those dollars or those positions are not all funded with County dollars.

Vice Chairman Holt said I realize we're going to jump to that as soon as that argument comes up, but there's a whole lot of other ones that doesn't fall into that criteria. So let's don't pull out emergency medical stuff to use for your point. I'm saying Library. I'm saying all these other ones. Melissa Miller said that's what I said I believe it was new positions. Vice Chairman Holt said no it wasn't new positions. It was positions.

Commissioner Rose said well let me ask you a question. The reason that I brought up vacancies and stuff is because we were going through the budget when I saw the increase in the Sheriff's Office line. I knew he had a lot of positions open at that time. That's why the Board voted to give the 13.5% increase was to get those positions. So when I saw that I'm like we budgeted for those positions, and we gave those increases. Why this amount? What kind of parameters can be put in place with this vacancy rate to see that we don't run into this again? County Manager Meszaros said I think you can have policies around it, but I think it just has to be managed. If you don't take advantage of that vacancy rate, you're basically budgeting for something that you're not using in the tax mill we collect. All of the departments have extensive needs that we've taken off, and those things aren't funded. It's opportunity costs. I mean at some level most of the departments have staffing, equipment, and training needs to pay. Those things aren't being addressed. We're keeping with the sustained budget we have. So with the limited dollars we have, we're trying to manage those dollars with these vacancies. And you're right if we get to a point where they are fully staffed. When you have 10 vacancies, your overtime is costing you as much to have those people. Not everybody wants to work overtime. So you're spending the money above and beyond at a rate and a half than just having somebody hired. Ideally they determine the force ratio and the staffing needs. Hopefully we can hire and fill those, but we just haven't been able to do that in most of these vacancies. So the way to fix that is with pay adjustments, but without having that available, we're using those vacancies to fund other things

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that are critical. I mean we could always create a policy and oversee it. When they do get full, take the vacancy out and make sure we're not allocating that. It's a management issue. All the departments are responsible for managing their budgets monthly. We just have to be good stewards of that.

Commissioner Dickerson said we're exposing a whole lot of variables here that we don't have a concrete answer for, but I don't want to sidetrack this conversation off the vacancy rate. Before I forget to bring this out, where are we at on the audits coming back so that we know what we're concretely dealing with before we pass a new budget. We're doing a lot of this based upon conjecture. We think we have this, but we don't have the final numbers back. Are we going to get that information in time to be able to process this? Mrs. Sharpe said no sir. We are getting very close on the fiscal year 22 audit. The 23 audit, there's still I wouldn't say a lot of work, but there's still some work there to be done that I don't think they will be complete by June 30th.

Commissioner Dickerson said how long do you anticipate that that will be before they are completed? Mrs. Sharp said I really think, where we are at this point is, I really think the 22 audit I believe we can bring to you in July. The 23 audit, I would hope to bring in August. County Manager Meszaros said we were three years deficient. Mrs. Sharp said and the 22 numbers you know I've used those in some of the fund balance projections. Those are in pretty good shape. We still have some work to do on 23, but the good news is on both of those audits, the auditors have completed all of their field work. So we are just wrapping up exchange of information back and forth and finalizing details. So it's just a matter of us finalizing the numbers for 23 primarily, and then as soon as we get the financial statements that work will be turned around pretty quickly. Commissioner Dickerson said well with the amount of variables we have up in the air as a Board, I've seen this done on a Federal level; why can't the local level pass a continuing resolution. We go with last year's budget until we get the information we need to make an informed decision on this budget, and then come back and pass it. A continuing resolution would meet the State criteria of having a budget in place, and you just go with the same numbers you got until we get all information that we need to make an informed decision on the budgeting process. Mrs. Sharp said well the one thing I would caution you Mr. Dickerson is this is a unique year in that you cannot pass the same budget that you have because you have a totally different property tax base. If you don't modify the tax rate before July 1, you would be applying the 73.5 cents to your new 41% increase value to your taxpayers. I don't think... Commissioner Dickerson said if you set the tax rate, isn't there an exemption within state law that says if revenues fundamentally change in the coming year that you can go back and reset that rate, or I'm not understanding the law properly? Mrs. Sharp said I think that would be if they were... Yes, but I don't think that's applicable when you're having a property revaluation year because you cannot extend your property valuation year. It has to be done this year to be in compliance with State law. So those values as of one, one... So I'd have to seek some guidance from experts at DOR, Department of Revenue, but if you wanted to keep... Commissioner Dickerson said what about the School of Government? Could they weigh in on that to tell us

what we could do because I mean I'm not a lawyer ma'am. I don't know. I don't claim to be the smartest guy in the room, but the way I read that law is it says if the revenues change substantially, we can change that rate. So if that being said, it's my layman's interpretation, how do we get somebody at the legal level to be able to weigh in on it and say yeah or nay. Because that would be the simple answer to the dilemma we face. If we could continue on with the budget that we had from last year, and we do a revenue neutral. If we don't do anything else on that tax rate and we wait until we get all this information back before we make a decision on the budget, then we make an informed decision, and everybody can leave with a clean conscience that we did what was best by not only the needs of the county but by the taxpayers of the county. We don't undercut the needs, and we don't over tax the people based upon not having all their facts in place before we make such an important decision. Mrs. Sharp said well I think the only numbers that the audit would give you that are directly relevant to this budget is the fund balance number. Commissioner Dickerson said well that will bring you to my second part of it. If we're talking about raising taxes on the people in this County and we got a 20% budget balance in there, and if we can say that that's true, and we don't have the audits back that's why I'm talking about I hesitate to even bring this one up because we don't know 100% that that's actually there. So that being the case, if we have that excessive amount of money in that fund balance, then some of that needs to be turned loose before we start talking about raising taxes on people in the county. Because the way government works, if that money is sitting there after we approve this budget and the tax rate is set, then you're going to have everybody eyeballing that money. We can spend it on this; we can spend it on that. It's as good as gone just as soon as the inks dry on a new budget. There'll be people planning on how to spend that as well. So I'm not a big fan of keeping an excessive amount of money on hand for future needs. We want to have what we need by the State mandate. We don't want to fall below, what is it, eight%. Then they come in and take our finances away from us. We don't want to get too low, but 20's high. Johnna Sharp said no sir.

County Manager Meszaros said so if we turn to page 25, the small counties under 25,000 population the statewide average is 48% fund balance. We're recommending 20%. Mrs. Sharp said no, no, no. That is total. We would recommend an unassigned fund balance of 20. You have a total fund balance, which has lots of restrictions against it that aren't available for spending. So even if you dropped it down to 15%, and I can bring back the fund balance forecast that I did. Maybe we can bring that up. I think I had that at the last meeting where we projected based on the amounts that were in the 2025 recommended budget. Your unassigned fund balance would be reduced to 18%, and your total fund balance would be reduced to 40%. So the fund balance at this point anticipating where you will be for 22, 23, and 24 I would say is not in the excessive range because you are budgeting to draw it down this year. If that were the case, then you're bringing it well down into below State average ranges.

Commissioner Dickerson said what is the state mandate? What percentage of the unrestricted fund balance? Mrs. Sharp said there is no State mandate sir. The 8% has been a myth.

Commissioner Holt is exactly right. The LGC has tried to dissuade counties from continuing to

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perpetuate that they require an 8%. Counties are required to keep what fund balance is necessary to protect them against emergencies and maintain their cash flows. Commissioner Dickerson said okay. For years it was 8% was a recommended mandate of what they have, but now we're going to go to 20. You mentioned 40% of the balance.

County Manager Meszaros said so on page 25, you can see where we are in the green in comparison to other counties similar to us. Mrs. Sharp said and here's the reason why counties need a relatively large fund balance. Your largest property tax source or your largest revenue source is property taxes. The bulk of which you receive in December and November of each year. If you don't have an adequate fund balance, you will not have the ability to pay bills prior to those revenues coming in. So counties have to have a large float or a large reserve because you're going four to five months into the year.

Commissioner Dickerson said well ma'am with all due respect, we are talking about having a huge increase in our fund balance. You're talking about if we don't have that we may not have the ability to pay our bills, but we have paid our bills with far less than 20% in the fund balance for many, many years. Mrs. Sharp said no. You've had a pretty healthy fund balance for several years. I'm talking total not unassigned. Commissioner Dickerson said okay. Mrs. Sharp said the total fund balance. The unassigned is a variable. The most important thing is to keep a total fund balance, but to make sure that the dollars are not such that the restricted amounts because you're going to have restricted amounts in your fund balance. For example, there's school tax reserves. There's whatever you budget for the next year's budget is not available. So you have lots of things that get deducted, and when we bring the 22 financial statements forward, I'll make sure I go through and explain what those restrictions are and to why you look at keeping that a relative. Most counties look at between 15 to 20% trying to keep their unassigned to be financially healthy. Now you can lower it. As you know, that's a policy choice, but just make sure you understand the ramifications of it going lower. Commissioner Dickerson said we're kind of getting off the beaten path and pursuit of this avenue. Can you get me the information from someone qualified to make the call on whether or not we can go back and revisit the tax rate if we set it let's say revenue neutral? Then we get all their information, we go back, and can we change that rate at a later date? Will we qualify to be able to do that? Mrs. Sharp said I will research that and see. I would just say that if it turned out that the 2% tax increase or the two cent tax increase was warranted, I don't think that would qualify under the significant difference. In most cases that clause is there for when you have economic crisis. Where in most cases counties need to increase their tax rate not decrease it. Commissioner Dickerson said well we've had an economic crisis; I would say because we are don't have a fund balance determination because we've had several budget audits that hadn't come back to us. We're trying to decide a budget based upon that information that directly impacts our fund balance. So I would say that maybe we do qualify under that law. I would feel better if we had some one that is qualified, had an attorney that deals in this, give us yay or nay because seems to me that would qualify. Mrs. Sharp said well and let me just clarify. If you want to put forward the budget as it is at the

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revenue neutral rate, then that is setting the budget. We would have to go through because even the 24 budget I don't think you'd want to adopt the 24 budget as this year's budget because there are a lot of changes that we've reflected in this 25 recommendation that is a lot of clean up. Commissioner Dickerson said I don't think maybe what I'm saying is coming across in the way that I mean it. What I'm talking about is if we continued on with the current levels of spending this County had last time around. We didn't add any kind of spending to what we had before, and we waited till we get the rest of the information back in the form of the budget audits and the whole nine yards. At that point in time, we could ratify the budget based upon the determination of the actual funds that we have, and we can prove we have. If that State law exemption allows us to be able to go back and reset the tax rate if we needed to raise it or we needed to lower it, at that point in time we could go from revenue or whatever. If we don't want to say revenue neutral or whatever the layman's term is to where we're not going to mess with the tax rate until we find out what information we need to know how much money we're actually going to spend in the budget. County Manager Meszaros said we do know that, or we have proposed what we recommend you adopt, and then do. Mrs. Sharp said well so let me see if I can clarify this. So I think what you want to do, Commissioner Dickerson, is us to bring back a budget that only has the revenue neutral rate in it, and to see what that budget would be. Commissioner Dickerson said that would be nice. Mrs. Sharp said so basically take the tax increase out. Commissioner Dickerson said that would be nice. Yes, ma'am. Mrs. Sharp said okay. County Manager Meszaros said that's pretty easy to do. Mrs. Sharp said we can absolutely do that, but I will still research the question on if you can change the tax rate later. County Manager Meszaros said you can always adopt another subsequent budget, but you cannot change the rate unless it's a qualifying reason. Mrs. Sharp said yes, you can. I mean you amend the budget all year long. So amending the budget is not an issue; it's just the ability to change the tax rate. Commissioner Dickerson said which goes back to the question I asked that I'd like the lawyer to weigh in on. What effect does that State law have on our ability to change that tax rate? That's all I'm asking. Mrs. Sharp said yes. County Manager Meszaros said sure.

County Manager Meszaros said so on to, you want to still go through the fund balance appropriations on page 24? Mrs. Sharpe said yes. While we're on fund balance, just wanted to make sure that the Board has and Commissioner Dickerson this is based on the 22 estimates because I feel pretty good about these numbers for the 22 fund balance. We don't have 23 fund balance yet. So those are the fund balance amounts of the various funds, and those are the general fund and all the sub funds within it. So then what's appropriated in fund balance with those funds is \$3 million in, or it was \$3 million in 24. The amount appropriated for 25 is the \$4.1 million.

Commissioner Yarbrough said can we stop just a second Johnna? Mrs. Sharp said yes. Commissioner Yarbrough said on general fund the \$2,878,632 that's appropriated for 25, is any of that recurring? Is that one-time expenses? Mrs. Sharp said if you look down right below that, I have the one-time expenses that are funded from that \$2.8 million. Commissioner Yarbrough

said that \$676,500. Mrs. Sharp said yes sir. Commissioner Yarbrough said so over two million is recurring? Mrs. Sharp said yes sir. County Manager Meszaros said that's to balance the tax... Mrs. sharp said well that's 2 million in the General Fund plus the amounts in Social Services and Public Health. Commissioner Yarbrough said I'm just talking about General Fund. Mrs. Sharp said yes, general fund. Yes, that would be 2.2. Commissioner Yarbrough said \$2.2 million we're taking out of fund balance to cover recurring expenses. Mrs. Sharp said yes sir.

Commissioner Rose said is that including the school payment? Mrs. Sharp said yes sir. Then Mrs. Sharp said no, no, no. Not in fund balance. No sir. I mean well recurring expenses would be everything so I don't know that you can actually say what that 2.2 million is tied to. It's covering a host of recurring expenses.

Chairman Jefferies said what was 4% of the Fund Balance? If he took out 4% of fund balance, what would that be? How much money? Would that be enough to cover 6 months. That 2.25 cent. County Manager Meszaros said so one cent is \$230,000. Chairman Jefferies said I know one cent is \$230,000. I understand that. If we cut the Fund Balance to 16%. So right now it is... Mrs. Sharp said it's projected to be at 18% at the end of the 2025 budget. Chairman Jefferies said so if we did that, that would mean we wouldn't have to raise this tax 2.25 right? Mrs. Sharp said you could. Yes, sir. But the one caution is you're already using \$2.2 million of fund balance to cover recurring expenses right now. If you add more of that to cover recurring expenses... County Manager Meszaros said the next year subsequently will get bigger and bigger. Mrs. Sharp said yes. Absolutely. We can certainly do that. Chairman Jefferies said my point for saying this is we know, now I know today, that we are counting an increasing in valuation that people got to pay plus the 2.25% on top of that. Right? County Manager Meszaros said no, it's not on top. That's the only change. The Reevaluation doesn't assign a percentage. The reevaluation is just the value, and then we set the tax rate based on our budget. So there's no associated additional expense from the reevaluation unless we do that through the budget. Mrs. Sharp said but some people will pay more and some people will pay less, but in total the taxes would be the same at the revenue neutral rate. So I think what we could do is bring back a budget that has no tax increase, look at what expenditures we would reduce, and also show you what that would look like if you didn't do a tax increase but left the expenditures where they were and used fund balance.

Commissioner McVey said that means you're not putting anything in there just the schools. Mrs. Sharp said just what they're... County Manager Meszaros said just the capital. Commissioner McVey said just the payment coming out of fund balance. Melissa Miller said are you talking about the new school? Are you talking about the high school? County Manager Meszaros said they have a transfer for their capital for the HVAC. Melissa Miller said they're talking about the new high school payment. Mrs. Sharp said the new high school payment is not fund balance. It is recurring money because it is debt you have to pay, and that's the first thing you have to pay. So it would never be fund balance. County Manager Meszaros said they just never subsequently adjusted it. Commissioner McVey said if you brought just this budget back like it was last year,

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then you're not increasing any tax to pay for the school. County Manager Meszaros said correct. Mrs. Sharp said right. Commissioner McVey said so then where does that money come from? Mrs. Sharp said you're going to have to cut other county expenditures because you cannot cut the debt service. Commissioner Rose said you use fund balance. Mrs. Sharp said or you increase fund balance. Right. Commissioner McVey said that's what I'm talking about. You got to use fund balance. Mrs. Sharp said but I wouldn't associate fund balance with my debt payment.

Commissioner Yarbrough said just since we on school, Scott, maybe you or Johnna can answer a question. The \$312,500 for capital outlay is for what? County Manager Meszaros said their HVAC. I believe it's Stoney Creek, but I'm not sure. Commissioner Yarbrough said I thought...Am I thinking right that during the first budget presentation, you said that school system had some funds they could use for that. County Manager Meszaros said so I have been approached by the Interim. I don't see him here, but the Interim Superintendent doesn't like that because this Board allocates the State Lottery funds and controls those funds. I'm suggesting we use that Capital funds to pay for their known project. They have a little bit of that \$400,000 of the \$800,000 they have earmarked for other grants that were already denied. So I'm saying the \$312,000 gives them that 777 you see in the budget to do their own capital reserve with the funds that you control and allocate. That was our recommendation. You don't have to do it that way. Commissioner Yarbrough said so we control the lottery funds that come in. Mrs. Sharp said yes sir. Commissioner Yarbrough said but they have to go to the school system. Mrs. Sharp said yes, but you make the determination on how they are used because you are responsible for all the capital funding of the schools.

County Manager Meszaros said so I think the last thing is the wrap up ordinance. So I mean there's a lot of information here, but I really feel like the expenditure side we've work forward and backwards. I think that's really tight on the staff request that you see in that packet that we made last meeting, and you're right. The net, we've reduced it to the net impact. It's really the Fire District increase and the 2.25. Two of that is the school allocation. So we're really asking for a 0.25% increase from last year's budget, which we provided all that data. What all the counties around us are doing, and what, 12 years with no increase. I don't know that I could anybody else that's ever done that around here, but that's in your determination to prioritize. If you want us to bring it back without that, we can do that. I think at this point, the only way to do that is through direct recommendation of what we take out. And like I said 2.25 cents is about \$460,000. It's about \$500,000. So I mean the next step before that, we would like to have at the next meeting the public hearing scheduled. We would like to get you a budget ordinance with all of this spelled out because it isn't just getting to June 30th and getting a budget adopted. We need to be able to input the software and get things prepared because you don't just start the New Year tomorrow. We've got to do a couple weeks' worth of work to do that. So I mean if you have any more input...

Vice Chairman Holt said you might want to get some more meetings lined up because I don't think you going have the votes to do that. County Manager Meszaros said I think we're pretty

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close. I mean if you see things in the budget, we're here tonight. Vice Chairman Holt said well I don't know what's in it. I don't know what you've cut, and what you have not. Like the dog uh... is it in there? County Manager Meszaros said no sir. It's in the line items in here all of them. Everything that's been asked for and we've gone over. Vice Chairman Holt said when can I get a copy of that. County Manager Meszaros said we gave you this at the last meeting. Melissa Miller said that was at the last meeting. Vice Chairman Holt said okay. Well he just said tonight he came back because they made a lot of cuts. County Manager Meszaros said we did, and we detailed those in this report. I'll have to make this on the website, but everything is extremely transparent. If you have items, I'd love to hear what they are. We can discuss them. We can come up with a solution, but there's still a lot of steps left to get the ordinance ready. I think if you have questions, items, or need to talk to Department Heads, I don't know what more we could do on the finance side to prepare. Everything is presented. It's a decision factor of do you want to do the 2.25 and the 0.75 for fire, or we want to do zero. We just need to know. Maybe at the budget hearing, we could take motions to get recommendations on changes, then adopt the ordinance, and amend that. But if you think we need more meetings, just let us know.

Commissioner Rose said do any of you know that lottery amount that we're getting from the State? Mrs. Sharp said well I know there's \$879,000 sitting there right now.

Commissioner Yarbrough said all that's for capital projects. Mrs. Sharp said yes.

Commissioner Rose said we designate where that money will be allocated. Mrs. Sharp said the schools typically put forward a recommendation, and you decide how to use those funds. It was just our recommendation that since they had made a capital request and those dollars were sitting there that we could use those to fund their capital requests for this year.

Mrs. Sharp said I think what we could possibly do Mr. Holt, to your question, is that there are a lot of moving pieces. So we can work on trying to kind of synthesize what this revised recommendation looks like, but we can also look at bringing back a no tax increase and use fund balance for what's recommended options for a work session prior to the meeting next week. But we provided you all with all of the line item detail for FY 24 budget versus actual that had the recommended budget next to it. We can revise that so that it's got the revised recommendation or just kind of give you a good summary of what's included in there because the base budget changes I would say that there haven't been a lot of them. There aren't a lot of changes in the base budgets because we asked departments to keep them where they were. So it's really any expansions that are recommended, but we can clean up that list and give you or try to make it a little bit easier to follow.

Commissioner Rose said page 16. Everything in that increase/decrease line item decreases. Mrs. Sharp said page 16. County Manager Meszaros said are you talking about the general fund? Mrs. Sharp said everything except the loan-courthouse improvements. When I went back, I had a question on that. When I went back to double check it, it turns out the line was too low. So I'd recommend increasing it the \$4,214 to get what the actual debt payment will be for fiscal year

25. Commissioner Rose said so the EMS capital outlay, is that an increase from the previous? Mrs. Sharp said it's a decrease. All those others are decreases. Commissioner Rose said these are things you found. Mrs. Sharp said yes. So the \$107,400 came out of the base. That was in the base and should not have been. It was carried over, and it shouldn't have been. The \$72,600 was an amount that got entered as a base increase and an expansion. So that was adjusted, and then we did some cleaning up on the positions at the last minute to get those correct. Then cleaned them up in one place and didn't clean them up in the other place so that reduces health insurance for the Sheriff and Health Department. Then as I mentioned, I went back and recalculated the amount that is likely needed for the special separation allowance, and reduced that amount by \$40,000 because it was budgeted at \$180,000. Commissioner Rose said so the \$237,500 all decreases plus you have a \$400,000 decrease. Mrs. Sharp said in the salary line. Commissioner Rose said where you had the proposal of a 4% salary across the board increase and deducted it to a 2%, which saved \$400,000. Mrs. Sharp said down to two and a half. Commissioner Rose said what else? County Manager Meszaros said the \$95,000 for the upfit on vehicles for the Sheriff's Department that's on there. Mrs. Sharp said and then the transfer reduction in the fire taxes. Commissioner rose said so the loan-courthouse improvements that was just the increase of \$4,000. Everything else was a decrease. Mrs. Sharp said yes. I'm like making sure there's nothing in the deadlines. Commissioner Rose said how much total was cut since the last meeting? County Manager Meszaros said we have that. It was...Mrs. Sharp said if you look on page 19. \$764,000 was cut or was reduced in expenditures, and then there was a million dollar decrease related to the decrease in the property tax rate. Then a revenue increase from investment income that the net change to revenues was a reduction of \$764,000. Commissioner Rose said that \$142,000 increase that's divided out between the fire departments? Mrs. Sharp said yes sir. Not equally, but based on their tax valuation for their district. Commissioner Rose said that's not everyone; that's balanced out. Mrs. Sharp said yes. Every department will get something. County Manager Meszaros said that's the net increase. Mrs. Sharp said and they would continue to get the \$31,500. It's just going to be funded or our recommendation is to fund it from the fire tax district rate not the general fund. Commissioner Rose said how would that affect somebody like Casville, who has their own set tax district.

Vice Chairman Holt said Casville doesn't go through the County. Commissioner McVey said Casville has its own tax rate. It's set up over a hundred years ago. Vice Chairman Holt said so I can get a bill from Casville Fire Department. Commissioner McVey said your tax bill. Mrs. Sharp said it's on your tax bill. It's specifically for the Casville District. Commissioner McVey said it says Casville on the tax bill.

Commissioner Yarbrough said so they're still getting the \$31,500? Mrs. Sharp said yes. Melissa Miller said it's coming out of a different... Commissioner Yarbrough said different pot. County Manager Meszaros said it's not getting transferred out of the general fund to the fire district. It's going directly to the fire district.

County Manager Meszaros said I mean I just have to thank Johnna. I don't call attention to that. She has probably spent 100 hours a week on this stuff. I very much appreciate her expertise. I feel like it's very, very sound.

Chairman Jefferies said we need to come together on what we want bring back. Commissioner Yarbrough said bring it back and we'll look at it.

County Manager Meszaros said I think it's pretty clear we want to bring back a neutral rate tax taken out the general fund and doing the 2.5 in that method. We need to research the exemption to setting the tax rate. I mean outside of that do you have any individual. I feel like we've gone through everything thoroughly.

Vice Chairman Holt said what were you planning on happen next Monday? County Manager Meszaros said well so it's the public hearing. So when we present it, we have to put together a budget ordinance outlaying all the separate funds. We would present this information in a packet, and in the public hearing the public has a right to come speak. So we would open the public hearing, and people are allowed to talk. We would close the public hearing. Ideally we would present to you those options you just discussed, and you would pick an alternative. We could move forward with that alternative. Vice Chairman Holt said I think we should have another meeting before that. County Manager Meszaros said we could do that prior to the meeting if you choose, but the public hearing is already advertised at 5 o'clock. So if we do that, it would have to be like 3:00.

Commissioner Yarbrough said how long will it take you to get it together. County Manager Meszaros said not too much. Commissioner Yarbrough said the budget neutral. County Manager Meszaros said there's only the three separate items.

Vice Chairman Holt said do you have any opening s John? Cara said he left the meeting. Mrs. Sharp said is there a desire to try and meet this week? Vice Chairman Holt said it would have to be. County Manager Meszaros said unless you want to meet prior to the meeting.

Chairman Jefferies said could we have a meeting next week like on Wednesday? Melissa Miller said it has to be before Monday.

Vice Chairman Holt said we don't have to vote on it Monday. Mrs. Sharp said I think we will bring forth the agendas, but you could defer it to another day. You don't have to adopt the budget at a regular meeting. You can't have a special meeting to adopt the budget and from a practicality standpoint in getting this budget ready for July one, whatever it is adopting it much later than the 24th is a real challenge to get it in the system so that you can pay employees and pay your bills.

Commissioner Yarbrough said you need at least a week. Mrs. Sharp said yes. Melissa Miller said it's got to be in the system before we can. Mrs. Sharp said and there's a lot of work that goes into making sure it's right.

County Manager Meszaros said when we do that, we'll publish or we'll give you an improved budget document, which is our adopted budget.

Commissioner Yarbrough said Mr. Chairman, why don't we just go ahead and schedule next Monday and listen to what they bring back. If it's something we want to go with, we'll approve it. If we don't, we'll meet again later that week.

Mrs. Sharp said and if there's anything that anybody wants to see differently, please let us know.

ADJOURNMENT:

A **motion** was made at 6:50 pm by Commissioner Yarbrough and seconded by Commissioner Rose and **carried unanimously** to adjourn the meeting. (Ayes: Commissioners Yarbrough, Rose, McVey, Holt, Gwynn, and Jefferies)

Carla R. Smith
Clerk to the Board

Jeremiah Jefferies
Chairman

June 10, 2024

CASWELL COUNTY BOARD OF COMMISSIONERS
MEMBERS PRESENT

June 17, 2024
OTHERS PRESENT

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

Scott Meszaros, County Manager
Melissa Williamson, Deputy County Manager
Melissa Miller, Interim Finance Director
Russell Johnston, County Attorney
Carla Smith, Clerk to the Board

The Board of Commissioners for the County of Caswell, North Carolina, met in a Budget Work Session and regularly scheduled meeting on Monday, June 17, 2024 at 5:00 pm at the Historic Courthouse.

WELCOME:

Chairman Jefferies called the meeting to order, and welcomed everyone to the Caswell County Board of Commissioners meeting on June 17, 2024. 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.

PUBLIC HEARING –FY 2025 BUDGET:

County Manager Meszaros wants to have a presentation update on the budget. County Manager Meszaros said yes sir. We're going to go through the slides really quick. With the new sound system, if you hold the push button down, it'll mute you so that it's not picking up your mic, but only three mics pick up at a time. We have a technician here that's helping us kind of make sure it's all adjusted. So if you need to mute it just push it, but we have some adjustments. So we're not quite there. It's kind of our test night to get all of the sound system working.

County Manager Meszaros said but we do have a revised presentation for you this evening. I know the public notice is required to go out two weeks prior, and it has to be published two weeks. So the notice that went out publicly did have the initial proposal. So a lot of the public that's here tonight may have only seen that. They may not be up to date on how the process has taken us through different evolutions and changed. So I just want to quickly go through that before we hold the public hearing. That way potentially maybe some of the answers are in the presentation for the people that are here to speak tonight. So just real quick to overview. Go ahead and forward it Cara. So just real quick we want to make sure that we're striving for long-term financial stability and sustainability, so recurring expenditures are funded with recurring revenues, adequate fund balance is targeted, fund balance used for onetime expenditures not ongoing operating, and align the budget with their operational goals. So the proposed budget for the general fund this year is \$34,996,000 with the proposed tax rate with our revaluation of 60.45 cents, which is a staff recommendation of 1.95 cent increase over the budget neutral rate of 58.5

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cents. So the fiscal proposed budget includes a Fire Tax District allocation of 1.359 million, which is 3.3 cents. A 0.36 cent increase over the revenue neutral rate of 2.94 cent. The next slide we have... Let's see one more. Sorry. So this has a comparison. We're just showing all of the blue would be the recommended for Caswell County and the fire tax, which comes to 2.31 cents, and it has our some of our surrounding comparative tax entities. Rockingham did a revaluation this year just as we did, and then it has the other tax county increases. That's for this year. We'll go ahead. This is showing you our historic tax rate. It did go down in 2018. Then they did a readjustment in 2019. It's pretty much been at a high level of 73.5 for the last eight years, and this recommended budget with the revaluation is 60.45 cents. So this is where we were asked if a standard property owner was questioning what does this tax rate look like to me. There's some property values there. An average home value, I found this a little shocking, is \$83,000 in the county. But if you have a home worth \$175,000, the increase to the tax rate would be \$40 per year for a tax rate of \$3.37 per month. It has some other comparisons there for you to just kind of get an idea of what kind of land it is. If you have commercial, if you have agricultural, and some the ag. has deferred payments. So a \$750,000 property in the county would be looking at \$173 a year or \$14 a month. This is a critical issue under consideration. In November of 2018, the Caswell County voters approved by 62% a school bond for the high school. That bond this year, we are doing principal not just interest. So the total tax rate on that alone, which the voters approved, is 2.8 cents, which equals approximately \$645,000 per year. It has the ballot language there, has the approval rate, and the tax implications. To date we have not taken that tax. So next slide is our General Fund revenues. If you look at the General Fund, pretty much property tax and sales taxes make up 60% of all of our General Fund revenues. This is our projected Fund Balance. As Johnna, Ms. Sharp, explained to you in the past, we don't have the 22 or 23 audit completed yet. It's close, but these are revenue estimates based on our submission and work on those. If you look at the 20 and 21, those are audited account numbers, and in fact instead of using the \$2.1 million and \$1.8 million, they actually saved \$1.38 million and \$1.21 million. So a variance to the budget of those years of a positive \$3.5 and \$3 million. So this gives you our projections and estimates, which were calculated out based on all of our financials, and it gives you our projected revenue and fund utilization for this budget proposal. On the next page, this shows you the counties under 25,000 in North Carolina. This just gives you their Statewide average for all of their fund balance, which is 48% average. Caswell County is presented in the green. So we're approximately in line with other counties where we sit. So our General Fund expenditures, and usually when you work with staff and we go through the process, it's important to have good grip on the revenues, but it's critical to understand where are resources and allocations are going. The general fund expenditures are pretty much human services at 27%, and Public Safety, which is roughly about 50% of the budget. Next slide. By category, I'm trying to kind of just give a brief overview; not detailed. We could come back to these later in the budget portion of the meeting. So roughly, if you look at that, 54% is salaries. So without having a lot of FTE changes over the past several years, this is where over half of our budget lies. So in reducing expenditures, the biggest category is salary. Okay. So next on our changes to the tax

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district. Johnna, Mrs. Sharp, last time she presented to you that \$31,500 that was in the general fund and being transferred to the fire district. We've moved that and suggested a 0.36 cents adjustment, which would give an additional revenue of \$142,000 to the fire operations in the county amongst those 10 districts. The Solid Waste contract is before you this evening. The calculated fee increases costs an extra \$182,000 across all fees, and costs for a total of \$1.8 million for Solid Waste. Go ahead Cara. The Special Appropriations, so this has all of our historic appropriations. The Milton Renaissance Foundation didn't happen this year or isn't going to happen this year. So if you look at the appropriations and the requests, the two largest requests are the Forest Service, we talked about their attacked vehicle, and the Animal Protection Society, did submit a late request. The April 1 deadline, I received that on May 15th. So in the green are the recommended allocations, and then if you look at the next slide which is the total budget. This is by fund. So if you look at the ones in red, they are reductions to those department funds and those line items. The Family Services, the emergency telephone fund, and the property tax fund have all gone down quite a bit. The ones that are proposed and the additions are in black. So that shows you just where we are overall. It gives you a total on the adopted budget in 24; it was \$38 million. The proposed is \$41 million. When you're talking aggregate numbers, this doesn't include transfers. So carryovers, some of the inner departmental transfers, and other outstanding obligations, we can get into that in more detail later. Mrs. Sharp is here to help us with that. So the next slide, the Commissioners had asked what are some ideas to go tax neutral or to just collect the tax neutral rate. To do that and not have any tax increase on the ordinance, we would need an additional fund balance of \$448,000 to be budget neutral. There are options of employee raises at 2.5% or 2%, and to be equitable there is the option to eliminate all the additional Special Appropriations back to their 24 allocation. That would only give you an additional \$39,950. So I just wanted to overview those real quick in case the public hadn't heard any of this or hadn't seen it. These things are all on our website. Our line item budgets, all phases through this process, are on the website including our expansion requests and all of our contracting. I think that's it. So we'll get back into this on item 14 on your agenda after the public hearing. So I'll turn it back. You had asked the either the attorney or I or the clerk read the statement. Chairman Jefferies said well we'll go into the public hearing.

A **motion** was made by Commissioner Yarbrough and seconded by Commissioner Rose and **carried unanimously** to enter the public hearing. (Ayes: Commissioners McVey, Yarbrough, Rose, Holt, Dickerson, Gwynn, and Jefferies)

Chairman Jefferies said okay. I guess this is the time for us to kind of go along with the budget. Right? Prepare a motion of what we want with the budget. Okay. Are we going to hear the public hearing first, or they want to heard a motion about the budget? Attorney Johnston said yes sir, Mr. Chairman, now will be the appropriate time to take a vote to go into the public hearing. Commissioner Rose said we did. Chairman Jefferies said okay. So what are we going to let the public speak first? Alright. Well I guess we're going to let the public come forward and speak

before we pass the budget and hear what you guys have got to say. The floor's now open. Miss Young if you would come up.

Attorney Johnston said Mr. Chairman. One minute, if I could read the public comment section before we start the public hearing. *So each speaker will speak from the podium and begin their remarks by giving their name and stating whether or not they are residents of the county. Comments will be directed to the full board, not to an individual board member, staff member, or the audience. Speaker comments are limited to a maximum of three minutes during the public comment period. At the conclusion of three minutes, each speaker shall leave the podium. Speakers may not yield any of his or her time to another speaker. Speakers must be courteous in their language and presentation. Personal attacks will not be tolerated. Speakers may leave written comments and/or supporting documents, if any, with the clerk to the board. The Board of Commissioners or the administration will not provide responses during the public comments period, the public hearing period, or in the same meeting.*

Darlene Yudell: My name is Darlene Yudell. I'm a Caswell resident. When do my three minutes start? Now. First, I want to give a huge thanks to the Animal Shelter workers and volunteers. They do a tremendous job that most people aren't aware of. I support directing funds as requested by the shelter. The shelter is a place where humans care for those who cannot speak for themselves, who don't have control over their own lives, or even how long they will live. It's a tough place, tough on emotions, and tough on animals that end up there. I see many building maintenance needs posted online: broken sinks, sewage backup, and water not working. Sometimes these stretch on for days, weeks, and longer. They always thank the people who volunteer and donate their services to make the repairs necessary, but I wonder if the manager and the Commissioners are really aware of the impact that this has on the environment. Maybe I've missed it, but I've not seen County response to these needs. According to the property card, the shelter was built 25 years ago. Things break. When appliances break down, you can't just stop washing. Sewers, plumbing, drains, and roofing, these need maintenance. These should be on the County's radar for routine checks, replacement, and maintenance. It doesn't work to just wait for donations after a problem becomes evident. If you wait until it's raining inside, then you are dealing with problems and costs that could have been avoided. If you are expecting staff and volunteers to address these kinds of needs, then how can they bring their best capabilities to the jobs they are supposed to do. How can they bring calm, patient care to the animals who are stressed? How can they find time to work on projects that would lead to more adoptions, donations, or improving the environment they are in? I'm sure the staff have many ideas that would vastly improve the lives at the shelter and in the community, but they're too busy having to do things like take dirty dog blankets home at night to clean for the next day because their washing machine broke. Maybe you don't think the skills of the Animal Shelter worker merit a better living pay, consider putting yourself in their place for a day. See if you have the skills among all the noise to handle a live animal safely, properly clean and sanitize kennels and medical facilities, triage a sick or hurt animal, and maintain the mental control to deal with

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scared hurting living beings who cannot talk or understand your language to handle the logistics of scheduling vets rescue pickups, intakes, and adoptions. It always seems those who care for the living like animals, school children, and families are viewed as less deserving financially than those who perform other duties. Suggestions: direct adequate funds to the Animal Shelter per their request. Is there a long-term plan for the shelter? Look at the Caswell Animal Welfare and Control Ordinance. Six years ago, it was signed, and it states a daily fee of \$15 to be paid. This ordinance should be edited to fit inflation. Require spay and neuter for every dog and cat, look at options to reduce the numbers of dogs' bread in the county, and collaboratively seek breeder input. Thank you.

Shannon Moretz: Good evening. My name is Shannon Moretz, and I am a Caswell County resident. I'll provide the clerk a written copy of these remarks so they can be recorded verbatim. First, I thank you for the service on this Board. You must make very difficult decisions, and someone is always mad at you, regardless of the decisions that you make.

A couple of you are relatively new to Caswell County government, but I am not. I covered local government for the Caswell Messenger in the early 2000s, and then worked for Caswell EMS and the Caswell Senior Center. I've since served on the Board of Health and the Juvenile Crime Prevention Council, and have at some point, worked with most every department on special community projects. I'm also involved with several boards and community development efforts across the state.

I tell you this because I want you to know that my comments tonight are coming from a highly informed perspective. Yes, I am a voting Caswell County taxpayer.

I've watched Caswell lose out on countless FUNDED opportunities because we lacked the capacity to take on the project. I've watched tons of dedicated county employees leave, and the ones who stay work twice as hard to make the best of the limited resources available.

I've often heard it said we should run the county like a business, but any successful business owner knows you have to INVEST in your business if you want it to be successful. If we want to attract industry, we must invest in water and sewer infrastructure. If we want to capitalize on other funding sources available or leverage partnerships with others across the Triad, Triangle and Dan River Region, we must invest in the people power to make that happen.

"We're just kicking the can down the road" is a phrase I've heard a lot over the past several years. There is no better example of that than this year's budget process.

No one wants to raise taxes so for DECADES, iterations of this board have insisted on a revenue neutral rate during a reevaluation year. Doing so has caused us to lose the real benefit of any growth we've seen over that time, and kept this county from maintaining what we had or investing in our future. Instead we are constantly scraping, making cuts, and borrowing from the fund balance cover the bare essentials.

In November of 2018, more than 61% of Caswell's voters approved the school bond referendum, knowing that doing so would raise their property taxes by 2.73 cent. We are now

making payments on that loan, but still have not added the tax increase APPROVED BY VOTERS.

It would be shortsighted and downright irresponsible for this board to approve any tax rate that is not at least revenue neutral plus grow growth plus the 2.73 cents to cover the school bond debt.

Commissioners, please don't worry about whether or not people are going to be mad at you; they're going to be mad anyway. Worry instead about whether or not your decision positions this county to pay its bills and move us forward without relying on our savings, or if it just keeps kicking that can down the road while we keep getting further and further behind. Thank you.

Mitch Foster: Jennifer Zattiero was called. She traded places with me. She's going to take my place because I wanted to speak first. My name is Dr. Mitch Foster. I am a Caswell County resident, and I did send, I think, all of y'all a copy of some information regarding the Animal Shelter. A couple of things that I do want to point out to you. I mean you do have a requirement to have the Animal Shelter, and it's got to be run by somebody. So what I'm coming up here to tell you is what we're currently doing, we cannot continue to do. Currently paying our staff about \$11 an hour, and that just... We've lost over 31 employees in the last year and a half, and that's with a staff of seven. 31 employees over the last 18 months and that obviously creates a tremendous amount of stress. It increases our overall operating costs because as you well know you got to train the next person. If we can even get that one trained, we're looking at replacing and staffing another one. So I implore you to really strongly consider trying to help us save the county money because the shelter itself like I said can't sustain the operation that we're currently doing. The other thing you know that I pointed out in that operation, if the county decided to take it over, you're going to increase what you're spending by over \$100,000. So it's a tremendous win-win for the county, the Commissioners, and the animals to partner with the shelter. One of the big things that we can do that you will not be able to do is fundraise and get donations. This current year, we've had close to \$150,000 in donations to help support and run that shelter, which you will not obviously be able to do with the county running it. So there's a tremendous benefit in having the Animal Protection Society run this shelter. What we're asking for is about \$20,000 to help raise the salaries about \$2 to \$13 an hour. We can't even hard to keep anybody at \$13 an hour. There's several other repairs and maintenance that we've got to have. Like I said, that building is very, very old. We're hoping to continue to get more donations to help with those repairs, but we really need some additional funding because if we don't, the shelter's going to just continue to deteriorate. Then again, the county will have to spend more money somehow to help us out of that. So I appreciate everything you've done. I know and understand it's a real, real difficult situation when we start talking about taxes. We're looking at about \$45,000 from the county. The \$25,000 for repairs and maintenance, it just one time. Hopefully, we won't have to come back for that, but I obviously can't make any promises with a 30-some year-old building. But we desperately need funding.

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Melissa Jeffreys: Good evening. My name is Melissa Jeffreys. I actually live in Orange County, but I help run the Spay and Neuter Clinic for Caswell County. I kind of inherited it about three years ago, and we do our best to try to get as many people to get their animal spayed and neutered for low income, elderly, and disabled so that they don't have unwanted litters going to the shelter. In saying that, we have I found there's breeders in Caswell County like every county. If we could put something on them to kind of curve that a little bit because the shelter just had a bunch of puppies just dropped off the other day. Like 15 puppies dropped off in one day from two females that were not fixed obviously. The cost of spay and neuter would bring down the cost of running the shelter. They'd have much less animals being dumped and left. We also have people that want to keep their animals, but they just can't afford food for them at this point. Sometimes the elderly, all they have is their pet, and they really want to keep it. Psychologically, they need to. So the shelter is someplace that always people go, and a lot of times they'll come in and ask do you have a bag of food. Can help me with my rabies shot? They help these people stay with their pets. So it's not just yes, the building needs maintenance, and the people definitely need better pay. But I just want to let you know that I have people that live here in Caswell County that almost every month go out and catch feral cats and bring them to me on their own time, on their own money, and renting vans to bring them in and get them fixed to try to cut down on the feral cat community that cuts down on kittens and unwanted animals just all over the county. I appreciate you listening to us all tonight, and I hope you make the decision to help us.

Trish Donoghue: I'll be super short. I'm Trish Donoghue. I am not a Caswell resident. I actually live in Rockingham, but I spend my time with the Caswell shelter rather than Rockingham because quite frankly Rockingham shelter is well funded. It has over a million dollars' worth of funding from the county every year. It's a brand new or newer building. It can house three times as many animals as Caswell, and you know what, it's full every day. So when they're full, that's a different story. I spend my months helping Melissa Jeffreys and someone else, who are also here, at the shelter doing the spay neuter clinic. Ask me about my foster? I have four Caswell Fosters right now. I help this county rather than the one I live in because it needs more help. One of the things it needs more help with is funding. The funding it receives from the county only covers the salaries. It doesn't cover the cost of care for the animals that are there, and as Dr. Foster mentioned, with the constant rotation of staff in and out because frankly the funding doesn't pay livable wage. All the donations that are raised from citizens of Caswell and other counties goes to provide the care for the animals that this county is supposed to be committed to doing. So I do ask, I saw that budget pop up and say because the Animal Protection Society's request for increase came in late, it wasn't going to be honored or even a portion of it considered. I'd like that to be reconsidered. \$174,000 isn't going to get the job done. They need something, if not the full \$305,000 that was asked. I seriously would appreciate if the county would go back and the Commissioners would consider some sort of portion of to go towards the repairs that are needed and to go towards funding livable wages. Thank you.

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Birgit Van Praag: Good evening. Thank you for listening to us. I'm not a resident of Caswell County but from Orange County. I do drive many times per week, 45 minutes to the Caswell County Animal Shelter because it's much needed. I can work in Durham or in the Orange County Animal Shelter, but I want to work at Caswell County because it's so much needed. Usually when you have a business, store, or a shelter you have a list of what you want to have and is nice to have. We are already happy with a list what we would need to have. That's the basic stuff to help these animals. It's not their fault; euthanization is not a solution. These animals are brought daily like my colleagues already said. Sometimes it's 15 dogs per day, sometimes more, but it's every day. Always animals. Animal Control this afternoon, they drove back and forth, back and forth even before closing time. They're coming again, and we take them all. We need tools to help these animals, but we already happy with basic tools like a normal working wash machine and dryer. Last week, we had two days we couldn't work because of the plumbing system. Everywhere was water, especially in our medication room, but it's so necessary. All the stuff, the water was rising so we had to stop to do the dishes. The wash machine, we couldn't use anymore. When it's raining the kennels are dripping with water and animals are. We have to move them somewhere because it rains in the crates. We have animals everywhere: in the office, in the restroom, and everywhere. So we hope we can get some tools to help us with basic stuff like food, medication, maintenance, and just to care for the animals. Like all these people here from the Caswell County shelter, they do care with all their heart. Thank you for your time.

Angela Hernandez: Hi. I'm Angela Hernandez. I live in Orange County. I drove 35 minutes a day to work for the shelter for about a year and a half. I couldn't afford to do it at \$11 an hour anymore. I'm also a professional face painter retired, and I am spending my time now fundraising. When I rent a booth for face painting; I rent a booth for the shelter. We adopt out cats and dogs. We go to Pet Senses in Durham, and we go as far as Raleigh. All over the place. You've heard the budget; I'm not going to go through that. I would like to invite you to come to the shelter during a torrential downpour when there's not a dry dog run or not a dry place for a dog to lay. I would like you to come to the shelter and visit maybe when the plumbing's backed up, when you can't run any water inside, and you can't use the bathroom or a sink, Nothing. Maybe when the water's working, you'd like to come when the washing machine and dryer are out back, or when the employees are taking laundry home to wash. A picture is worth a thousand words. I'm going to show you this picture. This was one of four kittens that came in while I was working there. I fostered all of them after taking them to the vet. Three of them were adopted in Miami, Florida, and I drove them down there on my dime. The shelter needs your help; these animals need your help. You have a lot of people that care that will volunteer and will give everything that they can, but we can't do it on the current budget. Thank you for your consideration, and I hope that you will do what is right.

Mel Battle: My name is Mel Battle. I serve on the Caswell County School Board. I reside at 618 Melvin Wrenn Road, Yanceyville North Carolina. Two short items I'd like to discuss. It's my understanding that you were informed that we were going to ask to put air conditioning in Stoney

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Creek School. That is not correct. Stoney Creek School needs it; it's 60 plus years old. It's the oldest school that we have, but we did not request that for Capital Outlay. What we are requesting most needed for Capital Outlay are the boilers at North and South Elementary. Both schools are 32 years old, and I know that you have pictures of the problem especially at South. Just this past week, the chillers went out at South so we're facing an uphill battle in terms of replacing those boilers, and we definitely need your help to assist us with the boilers and the chillers especially at South school. Thank you.

County Manager Meszaros said Mr. Chairman, if you could ask your audience, it's not appropriate to cheer, boo, or respond after speakers that just would be appreciated. Someone in the audience said can you say that again. County Manager Meszaros said in a public hearing, it's not appropriate to cheer, boo people, or give response. So when they're done giving comments, please just be respectful of the people speaking.

Nicole Smith: My name is Nicole Smith. I'm on the Board of Education, and I reside in Caswell County. Last year the board members gave the Board of Education \$465,000. This year we were asking for that. In addition, we were asking for around \$312,000 for our Capital funds. Mel brought up a couple of those things. We did this week just replace two compressors at South. Also the roofs on North and South Elementary are in need of repair, the boilers at North and South need to be replaced, and the Civic Center at the high school, the roof is starting to leak. I also want to encourage you to consider giving the teachers in the county a supplement. All the surrounding counties Person, Rockingham, and Alamance, they all provide supplements for their teachers. It is very difficult for us to retain our teachers. That's something we really struggle with is teacher retention because we don't have the supplement available to pay these teachers. We just bought this year a new activity bus. We hadn't bought a bus in probably 20 or 30 years. I'm just asking on behalf of the kids of Caswell County for you to consider this \$312,000 in Capital needs and also consider a supplement for our teachers. Thank you.

Vice Chairman Holt said I'm back to Mitch Foster. So Jennifer you want to speak now?

Jennifer Zattiero: Good evening. I'm Jennifer Zattiero. I reside in Caswell County. I'm also the President of the Board of Directors for the Animal Shelter. So I just wanted to give you all some information about the animal shelter you might not know. APS has a stellar reputation in the rescue community. Rescue pulls from our shelter because we know our animals, and we care for our animals. We also screen our adopters so our animals do not end up in a situation like where they came from. With a stellar reputation also comes community support, donations, and volunteers. We have so many amazing volunteers who help our shelter. All legal work, adoption events, fundraisers, social media, bookkeeping, payroll, as well as many other administrative duties are all done by volunteers not shelter staff. Since we do not have a vet who comes to our shelter like many shelters do, volunteers transport our animals back and forth to Veterinary appointments and spay and neuter clinics at their expense. Volunteers transport animals to other rescues. Sometimes several hours away at their expense. Volunteers walk dogs, socialize with

cats and dogs, and even take dogs on adventures to get them out of the shelter environment for a little while. Volunteers perform maintenance on our aging facility. Volunteers bring hot dogs, hamburgers, and pup cups for our animals as a treat, once again at their expense. Volunteers run the Caswell Friends Facebook page. They assess dogs; they also promote them to rescues. They even cook and feed all the animals in the shelter at Easter, Thanksgiving, and Christmas all at their expense. Volunteers foster dogs, teach them how to live inside, and get ready to be adopted. Sometimes fosters fail and end up adopting their dogs. I'm a foster fail many times over. To continue our mission Animal Protection Society of Caswell County is dedicated to providing medical care, comfort, and compassion to stray, surrendered, sick, neglected, and abused animals in Caswell County. Our goal is not to euthanize an adoptable animal including emergency medical cases, but we still need your help. We do have a 33 year old building with multiple roof leaks. Now we have some nice mold growing from the roof leak in a cat room, and 36 kennel doors need to be replaced so that dogs' feet do not fall out from under them, puppies don't fall through the cracks, and so dogs cannot cage fight between kennels. Our bathtub is cracked in multiple places and glued back together or duct taped. Also our employees need more money, but thank you very much. I appreciate you listening.

Amy Frederickson: Good evening. My name is Amy Frederickson. I'm a Caswell County resident. I want to thank you all for giving me the opportunity to speak tonight. I don't have a lot to say, and this is my first time speaking. So thank you. I can speak I'm sure for the majority of people in this room, our pets mean the world to us. I've adopted several animals from the shelter. So I couldn't let tonight go by without expressing my feelings, and doing whatever small part I can do to help them get the funding they need. I try to follow and keep up with the events going on at the shelter, and it's heartbreaking all the repairs and the things that are happening. These volunteers and employees are taking time away from caring for the animals to repair their buildings, and the things that are coming up that is really just taking away from the talents that they have. We've had several businesses in the community that have volunteered their time and services at no cost to repair these things, and that's not fair to our local businesses. They need to make a living as well. So extra funding would go so far. I just want to thank you for giving me the chance to speak tonight. The Lord laid on my heart something last week as my mother brought this up to me. When I heard this verse from the book of Proverbs, I just thought this was so fitting. Proverbs chapter 12:10 reminds us that "The righteous care for the needs of their animals". Even God cares about them. So I just wanted to end tonight, and I want to thank you for giving us the chance to speak. The shelter means a lot to a lot of people in the community. Our volunteers there and the staff do an amazing job. I've personally been there for my last adoption. I've witnessed staff members caring for the needs of a cat that most maybe in the past shelters would have euthanized, but they were going the extra mile to get this cat the treatment that it needed. They didn't give up on it, and that says a lot for the character of human beings when we care for those that are less fortunate. So thank you for giving us the opportunity to speak, and I hope you will consider the extra funding. Thank you very much.

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Jeanette Woodson: Good evening, and thank you for the opportunity of giving me a chance to speak. That was my daughter, and I'm very proud of her. She has adopted, I think, about four pets from the shelter. So as you can tell it's very dear to our hearts. So I come before you tonight to speak on behalf of the Animal Protection Society. I think they do a great service for the Caswell County citizens. They do a job that not many of us would want to do. I know I couldn't do it. They take in the wounded, the stranded, and so many animals that are just in sad shape. I just admire them that they can do that for so many of our animals. If we lived in a perfect world, maybe we wouldn't need that. People would get their animals spayed and neutered, but as you know, we don't live in a perfect world. So we have many people that neglect to do that. So I think we're going to have to step up and take the challenge. As I said, they provide foster care, and they just do such a great service for the county. I know many of our citizens donate. I know I do. I donate supplies, food, and monetary donations. I don't mind doing that, but I would like to see our County do more to support our animal shelter. As I said they do a great service for the county. Thank you.

Vice Chairman Holt said I'm sorry. I can't read this one. Sharon. It starts with N, and looks like dere. Okay.

Sonja Smith: Hello. Thank you for letting me talk. I wasn't expecting to. So I don't really have anything planned. I don't volunteer now at the shelter as much as I used to. I used to go every week, but I work so it's a very long way. It was worth it. They're wonderful. They do everything humanly possible. They're fighting an uphill battle with no solution it seems like. They are the most wonderful people. They care so much, and it never end. It never ends with the animals coming in. The first time I went, I was just shocked about the condition of the building. People try to talk me into going to Orange County, that's where I live in Orange County, but they try so much harder not to euthanize, to take care of the animals, and to do everything possible to help them. Please consider giving them more money. Please consider that. Thank you.

Christine Frenzel: Hello. Oh that's loud. My name is Christine Frenzel. I'm a veterinarian. I own High Towers Animal Hospital. The staff at the shelter is amazing. They work incredibly hard, and they deserve more money. I'm going to keep it simple. You guys have heard this. People, they need more money. We can't keep a staff there to do what they have to do. It is a rough job. It is really hard, and that building is quite literally falling apart at the seams. It's going to fall apart completely, and then your only option after that is going to be to make a brand new building. Which in my opinion, they need now. They really need a new building. This building, I don't even know how, it wouldn't pass code. I just built a hospital. It's hard to build a hospital and get it to pass codes. It's close to being condemned. I'm not exaggerating. Literally falling apart at the seams. Please help them because I bet it will cost you a lot more money in the long run, if we don't do something. Thank you.

Vice Chairman Holt said I have no idea. C-h-r-o-t-n-e. I'm having trouble with any of that. Commissioner Gwynn said Christine? Last name starts with an F. Am I missing anybody.

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Janet Dodson: Hello and good evening everybody. I'm Janet Dodson I'm a Caswell County resident, and I'm also on the Board at the APS Caswell Animal Shelter. Thank you for giving us your time today. Here's a few statistics. I'm not sure if you guys are aware of. So earlier in the year, Susan Pendergraph retired. You guys probably know Susan, she's been at the shelter for 24 years. So in her retirement party, some statistics came up, and it's amazing to see just the impact that the shelter has had in this community. Did you know that there was over 75,000 animals admitted to the shelter since 2003 to 2023? That's a lot of animals for this county and of those 46,602 were adopted and 1,452 were reclaimed. We have worked with various rescue groups all the way from New Jersey to Virginia to North Carolina, Maine, and beyond helping these animals, placing animals, getting them out of here, and finding them good homes over those 20 some years. We also have a foster program as some of the folks have mentioned. For the community, we offer rabies clinic. Melissa's already talked about the spay and neuter program, which typically takes care of 50 animals a month. So that's 500 to 600 animals a year. We also do adoption events. I personally coordinate the adoption events, and all the cost comes out of my pocket. So we go to PetSmart; we go to Pet Sense. We go to Tractor Supply. We go wherever we can. We've been to the Mebane Autumn Festival. We go wherever we can to try to promote and help the animals coming into the shelter. We've also done various fundraisers, yard sales, and golf tournament. Some of the folks here have probably been golfing with us and also to Jordan's way. Right. That's another big US wide campaign where the gentleman goes around and does fundraisers for various rescue groups, shelters, and everything. We did our first one last November. We hope to continue to do more. We have worked with like I said many of the different rescue groups. We also had a mobile clinic last month and helped oh how many people. A lot, right. 25, yeah I mean a lot. There's a great need for helping the pet owners and the animals of this county. So APS is connecting families and pets and supporting those who might need a little extra help to keep that pet. Also I would like to ask all the volunteers, the staff, board members, the vets, and everything here to stand up please. Thank you very much.

County Attorney Johnston said Mr. Chairman, if you could just ask if there's anyone else that would like to speak during the public hearing. Hearing none, then you'll need to entertain a motion to close the public hearing. Chairman Jefferies said I need a motion come out of the public hearing.

A **motion** was made by Commissioner McVey and seconded by Commissioner Rose and **carried unanimously** to close the public hearing. (Ayes: Commissioners McVey, Yarbrough, Rose, Holt, Dickerson, Gwynn, and Jefferies)

OPIOID SETTLEMENT PRESENTATION:

Thank you Mr. Chairman. Thank you to the Board for having me here tonight. Jaime Andrews, I work with the North Carolina Association of County Commissioners, and I have had the pleasure of working in Caswell County over the last several months on a couple of projects, including the management of your opioid settlement funds. I have a presentation here tonight to give you an

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update on the state of the opioid overdose epidemic, some specific applications in Caswell County, then the results of our Opioid Advisory Committee's work over the last several months, and what we recommend for funding in coming months. As a review of the opioid overdose epidemic in North Carolina, you can see on your screen, some key facts. Over 36,000 North Carolinians died between 2000 and 2022 from drug overdose specifically related to opioids. Caswell County, we have reported 26...

All right can we hear me? Okay. All right. Go back one please. Thank you.

Mr. Andrews said so yes. We had 26 deaths in Caswell County over the last 5 years related to an opioid overdose and 59 emergency room visits recorded as an opioid overdose. Those are just the ones that we know and were reported. We know that there are going to be people outside of that who were not reported, and we know that any incidents impact people in their communities, in their workplaces, in their families, and in their lives outside of the individual. Next slide please. As a result of the opioid overdose epidemic, several County attorneys, several State Attorneys General, and other legislators on behalf of governments sued opioid manufacturers and distributors to seek to abate the opioid epidemic. The result of that lawsuit, \$50 billion was awarded and distributed across the states with ordered installments between 2022 and 2038. North Carolina is receiving just over \$1.4 billion over that timeline, and as a result of the settlement, they have decided to divide 85% of that fund across the counties and a handful of municipalities. 15% will remain at the state for programs and for fund management. That results in Caswell County receiving over that 16-year period just over \$2 million.

It seems the battery is getting low.

These funds must be used specifically to abate the impacts of the opioid epidemic. We can use them in a couple different ways. So the funds in North Carolina are governed by the Memorandum of Agreement. This is something that was in cooperation with the Department of Justice. We have provided a list of options... So the general options that we have for spending this money just simplified here: we have community planning, medication, treatment, and harm reduction strategies, quality of life support and improvement, interventions for minors, and support for individuals in the justice system. This is the base level. We have worked as a committee to determine what specifically we would like to fund and pursue.

So I come to you as a representative of the Opioid Advisory Committee with five recommended strategies. We have reviewed over the last six months where we believe some significant pain points are in the county, and what we can do to try to make those things better. These will all be funded, if approved in the form that they are right now, from July of this year until June of 2026. This gives us an opportunity to really see how these strategies function in practice, and then review those impacts, see if we want to change things, if we want to expand things, reduce things, or anything like that to make sure that we are offering good programs for the county. The first and the largest is treatment for opioid use disorder in the jail. We have learned recently through our jail health care provider that there is the potential for lawsuits under the American

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with Disabilities Act for jails and incarceration systems that do not offer this medication. People receiving medication for opioid use disorder before they enter incarceration must have continued access to this. If any jail denies that, they are liable in a potential lawsuit. What we are proposing is that we use \$164,000 over these next two years to fund medication, both for people who are already receiving treatment, to make testing available, and new treatment available for people who are incarcerated and were not already receiving medication. We view this as an opportunity to start people on the path towards recovery, if they would like to pursue medication. This will also include expanding nurse coverage to weekend shifts. As currently nurse services are only provided Monday through Friday. I want to highlight, and this is true for all of these. This is all money that can only be used for opioid abatement activities. This is not coming from your general fund; this is not taking away from anything else. It's money that must be used for opioids at some point. These are our recommendations on how we can use that money. So with that we'll go to the next strategy, which is re-entry programs. Just like we want to provide medication while people are in the jail, we believe it's important that they have connections to treatment outside of incarceration. So once people are released from jail, we are recommending that 25, just over \$25,000 is available, just over \$20,000 of which will be available to support people in accessing medication, and then \$5,000 will be for the Starting Point Rural Harm Reduction Coalition (SPRHC). They are a group that has been working a lot in Alamance and Orange County and has been providing a lot of support to people in accessing treatment. We also know that they're able to help in accessing Medicaid, other benefits, and things like that so that people can continue access to treatment and continue to improve their quality of life following release from incarceration. The third recommendation is for a Syringe Service Program. The majority of this funding will be used through the Solid Waste Department. They are planning to build and maintain safe sharp disposal boxes at four fixed sites attached to current solid waste disposal sites. These are just going to be big bins that people can deposit their sharps so that the community does not have as much needle waste going around, and so that Solid Waste employees are safe when they're working at these sites so that they do not run into sharps and other needles. We are also allocating another \$15,000 here through Starting Point Rural Harm Reduction Coalition as an opportunity for them to work in the community to provide connections to care and to education. So if people like connection to treatment, they have that available. They also offer a variety of services including naloxone or naran, harm reduction supplies, and education to individuals and to their families on how to maintain quality of life, to access treatment if they'd like, and other care and safety education. All these services are available both to individuals and their loved ones. We think it's important to get naloxone and naran in the hands of people who are near people who use drugs. We know that Naloxone saves lives. It's important to have access to that in the county at a community level. So with that, we are recommending \$42,000 for Solid Waste. Most of which will be for the construction of these fixed sharps disposal sites. The other \$15,000 will be split over the two years for Starting Point Rural Harm Reduction Coalition to cover their services and operating costs. A lot of the supplies that they receive including their naran, naloxone, and other things like that come through

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donations from Fire Departments, through Health Departments, EMS Services, and other places like that. So it is a good opportunity to expand their capacity and connect with people in the region. Our fourth strategy is early intervention. This is a program proposed by Piedmont Community College. We are asking for \$70,000 to fund a part-time position, which will seek out individuals, children, and adolescence under the age of 26 who may be experiencing an opioid use disorder or a mental health issue in Caswell County Schools. That should say Caswell, and it will help connect them to interventions and treatments that may help to avoid long-term problem use. We are also offering trainings to trusted adults and to support these children and adolescents. So this can be for parents, for teachers, other caregivers, and other trusted adults in people's lives so that these adults are equipped to identify and support children in need for this kind of intervention. The final strategy is collaborative strategic planning. This is meant to enhance our community engagement efforts. What we are recommending here is just \$6,000 to be spread over the two years, which can be used to provide refreshments at meetings, to hire speakers, seek out space rental, and do other things like that to help bring in the community to interface with what we would like to hear what they would like to see us doing and to also just hear from our perspectives. We believe it's important as we look at any of these efforts to ensure that we are hearing from the community and reflecting on what the community wants. So this is meant to be both our annual meeting covering the status of the opioid epidemic, and what we're doing to respond. At this point I would like to recommend that the floor be open for public comments so that we can hear from the community. We have also invited representatives of Milton and Yanceyville, if they would like to provide their input. We believe this is an opportunity to hear more voices and hopefully bring more people into the committee in the future month and the future years. So, with that I'd like to recommend that you open to public comment. Thank you.

Chairman Jefferies said thank you. Any Board members have any questions?

Commissioner Rose said yes. I have one question. Go back a couple slides. Well right there. No, one minute. Yes. I saw one there a while ago it said Person County School. Mr. Andrews said yes, that was an error. This is for Caswell County Schools. Yes, we'll be here. That was my bad.

County Manager Meszaros said Jamie represents a lot of the counties that are getting opioid monies, and the presentation last week, I think, it was in Person County. Mr. Andrews said yes. I helped to facilitate an annual meeting last week in Person County so I used several materials. This was an edit I meant to make that I forgot to do, and I'm sorry for that.

Commissioner Yarbrough said Mr. Andrews, what's the total dollar amount of the five options you have listed? Mr. Andrews said sorry. Can you say that again? Commissioner Yarbrough said the total dollar amount for those five options you have listed. Mr. Andrews said so the total for those five is about \$334,000. I believe. By the end of this fiscal year, so two weeks from now, Caswell County will have received just over \$450,000. We designed these strategies to reserve a significant amount of that for future programming. So the total of what we're recommending here

is about 72%. That 28% can be reserved and expended in future years in addition to what you will keep receiving. Like I said, you are going to receive \$2 million between 2022 and 2038. You've received about a fifth of that so far. So that dollar amount will keep growing, but these are the high installment years. This is when you're getting the most money at one time so we thought it was a time to try a lot of things and see what works out well. Commissioner Yarbrough said well that was my next question. Was it equal installments? It's not. Jamie Andrews said it's not. So the largest fiscal year for installments will be this year. I forget the number off the top of my head, but between 22-23 and 23-24 you've received a total of just over \$450,000. Commissioner Yarbrough said so a little over 20%. Am I correct? Mr. Andrews said right. Right around 20%. Yes. Commissioner Yarbrough said thank you.

Commissioner Dickerson said could you elaborate on the syringe service program and \$42,428? Mr. Andrews said sure. So the \$42,428 will be for the Solid Waste Department. This is going to be used to construct four fixed syringe disposal sites at existing Solid Waste areas. So currently what's done with syringe disposal is you'll put them in like an empty laundry detergent bottle or something like that. We want to provide a safe fixed site where people can just throw away their dirty syringes, and they will just be in a bin that will then be taken to the landfill for disposal and remain in a way that they will not prick anybody on accident. At these disposal sites, there will also be information stands holding things like papers or flyers about different treatment options, about different County Services, and about different ways people can engage and seek to integrate into that system. We are hoping that this provides a safe point of contact for people with the county and with treatment options. All this will be managed through Solid Waste and by the County. Commissioner Dickerson said so you're saying those four boxes are roughly \$10,000 a piece to put out there. Mr. Andrews said sure. So there are going to be the four fixed sites; there will also be a mobile one. This includes costs for the concrete and for the large bins themselves. There are going to be rubber bins inside that, and they are required. This also includes the brochure and information options and then the other just construction costs. So I know that that is a... it's a larger number, but it does provide this really fixed and safe way to ensure that these needles aren't hurting anybody. Commissioner Dickerson said there's not a cheaper option to be able to do that? That seems like an excessive amount of money to have a disposal apparatus for the needles. County Manager Meszaros said so AJ is here, but these are quotes coming from Sharps Containers. You know it's not just IV drug users; it's diabetics and any kind of sharps needles. So when they're at dumpsites, which most of the County trash comes in, they have this option with a permanent... You know you can't break into it, you can't take it, and so there's industry standards. They're large like 50 gallon type disposal units so that you don't have to empty them all the time, but they are a little expensive. We did get quotes on that to make sure that it's industry standards. Commissioner Dickerson said what is reduction supplies? Is that like code for a needle exchange program? What is that? Mr. Andrews said sure. So Starting Point does offer needle exchange along with other Healthcare supplies. So like we mentioned the naloxone and narcan would be a big part of it. It also includes primary healthcare

things just general like first aid and some other things like that. We also have Brandy here from Starting Point Rural Harm Reduction Coalition, if you'd like to come up. Brandy said yes. Mr. Andrews said so we have a variety of resources. I'm curious what you'd like to see or hear about from Brandy too. She knows it much better than I ever will so I'm happy to pass it her way. Commissioner Dickerson said well you were addressing the needle exchange. You threw a lot more behind it, but basically, are you using this money to buy needles to give them out and provide fresh needles for dirty needles to the drug addicts? Mr. Andrews said so needles and a lot of the safe use supplies will be coming through donations through Health Departments, EMS, and places like that. Commissioner Dickerson said so it's yes? Vice Chairman Holt said yes or no? Mr. Andrews said sorry. Vice Chairman Holt said yes or no. I mean will you be supplying it? Brandy, from SPRHRC, said so I represent Starting Point today. We have lived off our or our nonprofit has lived off less than \$500 for the last three years. We've not bought any needles for our clients in three years because they've all been donated by local Health Departments, doctor's offices and response teams. When they expire others cannot use them because of laws. All these laws that are in doctor's offices, but we can still use them. They're not bad, and I know that there's a lot of stigma out there that if you give somebody a needle to do drugs, you're promoting them to do drugs. People are doing drug regardless. The question is do you want an AIDS, HIV, and Hepatitis C to become a really big problem here in Caswell County or drug overdose to be a bigger problem in Caswell County? This isn't whether people should or shouldn't do drugs because they're going to do it. It's do we want to save them, and do we want to keep the overdose or do we want to keep down the spread of disease. That's harm reduction. So unfortunately we can't stop any people from making those decisions, but opening the floor for harm reduction does allow those people to trust us. We're giving them all the things to do it safely. When they're ready to take the next step and when they're ready to go to recovery, they are going to come to us first before they go to anybody else. We do have people that go to recovery all the time. We've operated for three years on less than \$500. Commissioner Dickerson said I appreciate all the... Brandy said I have a bag here. I'm not going to show everybody right now, but... Commissioner Dickerson said I appreciate it. I didn't want that in depth of an explanation about it. I was simply trying to find out about the \$15,000 that's allocated toward that. This is a discussion about how we spend limited amounts of money that we have, and we need to try to allocate it as it is best serving the community of Caswell. So I'm trying to figure out exactly what we're spending on needle exchanges versus the next issues that I'm talking about here because we only have so much to go around. You're talking about, and this question would be for you. You're talking about folks that are incarcerated and after they get out from incarceration trying to give them services and medications to help them stay off drugs. What about the other people in the community that may be struggling with no insurance or they don't qualify for any government programs, but they haven't got in trouble with the law yet. Why would they be excluded from this program? Why does it have to be someone that has been in jail? Why can't we open it up and prevent these other people from going into that lifestyle? Because a lot of times what happens with these folks that are on these addictive substances, they start out and

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they first can afford it. Then they get in over their head, and they're addicted. They'll steal or sell their own soul for the next fix. They steal to get that drug. Then they wind up being in the system, and they're perpetually in it once they get in there. Have you thought about any of these funds used toward a drug court where you have the prosecution and the judges in there aware of the prevailing factors that bring a lot of these people there? They can tailor the punishment to more fit reforming these folks instead of just putting them behind bars and saying well there you go. There's another lost one. No, we want to do something to try to enable these folks to change their lives and become productive citizens. So it's not all about poking holes in your presentation here, but I don't see needle exchange as a viable option when you're talking about someone that can't afford the drugs that they need or the medications they need to get off of these drugs. We got to figure out how we spend it, and spend it wisely. That's all I'm trying to get across to you.

Mr. Andrews said sure, and I appreciate that. I think that's a perspective we tried to integrate in a lot of this. We know that there are a lot of ways that we could help a lot of people. The reason we are prioritizing re-entry services is just fundamentally when we start providing this medication and we start helping people move away from drug use and into recovery in the incarceration system, it seems preferable to me to continue that after they are released from jail rather than saying we can no longer help you because you are released. When we can provide that kind of bridge either to Medicaid to other insurance to other things like that so that once we've started people on treatment so that they can move towards recovery, we believe it's important to be able to continue that. We did strongly consider a lot of options. We had not previously talked about Drug Court in Caswell County; that is something we can look at in future years. Like we were talking about previously, we've only received about a fifth of the money. We have a lot of time. This is something we can consider in the future. Based on the imminent threat of lawsuits, we believed that the MOUD in jails was of the utmost importance, and we believe that re-entry services provide a continuation so that people can continue treatment when they begin it. We felt that that was an important priority.

County Manager Meszaros said so part of this is the State and how they come through with the coalition. We have our task force, our groups, college, and the public health department. So we have our group, and these are strategies that are allowed. So they give us options within these strategies, and so we're going off of a model and a template that's used across the country. This is a new program, and they do have strict criteria and allowances. So these are all options that our workers identified as being viable here in the county. I don't want to make it sound like the jail needs to do this anyway so we're picking that as one of the options, but that really does align with if we don't pay this through the grant, we would have to pay some of these programs through the general fund. They do align with the mission, the group, and our allowable expenses, but I think some of that is the tailoring of how they put this program out. We're trying to do our coalition and bring it together with our task to get what's going to work here. These are recommendations. So yes, these are limited funds, but they aren't necessarily. They're earmarked; they can only be used for these programs. They can't be used for things outside of

this program. Jamie's actually for the County Association, he's actually the expert for this in our state. So he's worked with us and other counties. I'm new to the group so I can't really speak to the knowledge of you know. Melissa is on our task force and the college President. We have the Health Department. Mr. Andrews said a couple folks from Sheriff. County Manager Meszaros said the Sheriff. So some of the counties, they aren't allowing these things in their jail, and yet they still have to provide them. So our team is working really well together, and I think it's good to ask the questions, identify what are the needs, and how do we come about this. I think that's referring back to our work group. The needle exchange and the collection was brought forward by actually A.J. This is one of the options in there, but we get a lot of sharps in our trash. We get a lot of disposable needles so I think it's one of the strategies that is being recommended. It doesn't necessarily mean you have to do it. You might.

Melissa Williamson made a comment about potential law suits.

Commissioner Dickerson said Mr. Meszaros, that's what you were talking about in prior meetings with adding the nurse for the jail, and the fact that we could get into potential litigation issues we didn't. That's the one leg of the presentation here that's pretty much a no-brainer. The rest of it is still up in the air, and its recommendations that this Board needs to mull through and figure out what we need to do. County Manager Meszaros said yes sir.

Commissioner Rose said Jamie, one question I got. Excuse me. Through this MOUD is naloxone going to be provided to the fire departments? Jamie Andrews said we currently do not have naloxone for fire departments through opioid dollars. In discussions with Barry, I believe that there's already funding available for them to receive naloxone through other methods.

Commissioner Rose said okay. Mr. Andrews said yes, I believe that that's a need that is met elsewhere. Commissioner Rose said okay. Thank you.

Chairman Jefferies said okay. Do we need a motion for this? Do we need a motion to approve this? I don't think so.

Jamie Andrews said so if I could just provide another detail real quick. So the two things related to this that we need to do are to open a public comment so that folks from the community from Milton and from Yanceyville can provide their input, and then the strategies that you would like to fund, they are included on your agenda under number six as the Opioid Resolution. It's a spending resolution that should be in your pocket that outlines the timeline we've identified, the strategies we've identified, and the people that will be executing these. That is a point where we can make some revisions, and then those revisions will also be reflected in the budget. So just to kind of put those on your radar. I'd recommend public comment when you're ready. I'm also happy to take more questions.

Commissioner Yarbrough said Mr. Chairman, if going by what Mr. Andrews is saying about a public comment, is that something, Mr. County Manager, that should be advertised. County Manager Meszaros said so there's no requirement to advertise that. We do have to advertise that this is our annual meeting. I don't know that they're here. I didn't look around. So I see

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representatives from Milton. We do invite the two cities within the county because they are part of our task force and our work group. I don't know if they wish to speak. It's not a legal requirement to have this noticed, but it is required that we allow people to present, if they don't like this, they do like it, and support, to have that ability to comment. So we don't have a legal requirement to per se advertise it that way, but we did advertise and promote that this is our annual meeting and that we would be making decisions on it.

Chairman Jefferies said we got a resolution we got approve next.

Commissioner Yarbrough said yes, but only thing Mr. Chairman, if we're asking for public comment, if it wasn't advertised as such to the public... Jamie Andrews said so in providing notice of the community meeting, that's a primary function of the community meeting is to invite people in from the community to comment. So I know it was advertised to that effect.

Commissioner Yarbrough said it was advertised that way, and Jamie Andrews said yes sir.

Chairman Jefferies said okay we need to advertise before we pass the resolution. Commissioner Yarbrough said well they said it was advertised. Chairman Jefferies said I think we will scratch off number six, advertise, and then bring it back up.

County Manager Meszaros said so before we ask for any kind of motion on items, we would respectfully request that you open for any comments on the opioid program. If anybody in the public or in attendance would like to speak.

Chairman Jefferies said we got a resolution in here, but option six, you talked about.

Commissioner Dickerson said we need to advertise it. Scratch it and advertise it.

County Manager Meszaros said we have advertised it. This was publicly noticed so it was put out. It's not required to say it's public comment, but we did put out a notice.

Commissioner Dickerson said well I for one, before we make any kind of move on this to vote on it, I'd like more time to look at what's been presented. That's a whole lot.

Chairman Jefferies said we need to table six. Vice Chairman Holt said he wants to table it.

Commissioner Dickerson said gentlemen, I am sorry. I for one would like more time to look at these proposals before we vote on it. I think Mr. Yarbrough's idea of advertising it, although they're saying it was advertised. I don't think a lot of people realize what all this entailed, and I'd like to have community input into this. I think from what the County Manager said the nurse for the jail is going to be a requirement that we need to do, but the other ones are a presentation that are up in the air that we need to discuss more I feel like before we make a move on it. I'm just saying what I feel. Chairman Jefferies said okay.

County Manager Meszaros said I would bring to your attention that the contracts would be in effect July 1. I don't know the timeline on the Sheriff's Department if it coincides with that or not.

Mr. Andrews said yes, I think with the Sheriff's Department, the sooner the better. The sooner we can start offering the medical services, the better. We do have the option so per the memorandum of agreement, which governs how all of this must be done, we have to submit a report on any resolution that is passed. You're not limited to one resolution per year. If it's the case that you would like to pass just the MOUD in the jails tonight and then consider the others at a future meeting, that is your prerogative. We can change anything like that. Just letting you know about what's available that way.

Commissioner Yarbrough said so what you're saying Mr. Andrews is we can pass any part, all, or none. Am I correct? Mr. Andrews said yes. Commissioner Yarbrough said could you put that slide presentation back up again? All right. Scroll on back to the where he started the first, where he started with the five ways to spend this money this year. If you could go back to first one. I think was with the Sheriff's Department. Okay, that's the one I'm thinking about. Attorney Johnston said keep going Cara. Commissioner Yarbrough said yes, bag back up. You had it up. The one with the \$164,000 in it. Mr. Chairman, I don't have a problem with this particular one, but the other four I'd like to have a little more time on.

Chairman Jefferies said why don't we just go and table it all to the next meeting? You will have a chance to let them advertise and do this.

Commissioner Yarbrough said well he says he has to have something by July 1st.

Vice Chairman Holt said well that'll give him something.

Commissioner Yarbrough said yes. I'm just speaking for myself. I'm fine with this one, but the other four...

Attorney Johnston said Mr. Chairman. Chairman Jefferies, if I may. From a liability perspective, if you want to move forward, I think the first strategy is definitely imperative to the county to avoid liability under the ADA standards, and speaking with the Sheriff's Department, they do not currently have a jail nurse on staff that can properly administer inmates that enter with opioid withdrawals. That is a constitutional requirement under the ADA Act. So I would recommend moving forward with the first strategy. Now the other strategies I believe could be revisited later, but I would advise the Board to move forward with the first strategy under this resolution.

A **motion** was made by Commissioner Yarbrough and seconded by Commissioner McVey and **carried unanimously** to approve this first strategy here that's \$164,637 over two years for the Sheriff's Department. (Ayes: Commissioners McVey, Yarbrough, Rose, Holt, Dickerson, Gwynn, and Jefferies)

APPROVAL OF AGENDA:

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

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Jamie Andrews said Mr. Chairman, if I may. We do also need to open up the public comment if people are here for that purpose. As it is the advertised public meeting, we need to make that available. So if we could do that at this time, and then carry on to the rest meeting. I believe that would be preferable to the function of the meeting.

Vice Chairman Holt said I don't understand what he's saying.

Commissioner Yarbrough said if anybody wants to comment on the opioid thing. Vice Chairman Holt said we've asked three times for that.

County Manager Meszaros said because we did advertise to have public comment available if anybody wanted to speak to this, you might ask to open up to those comments. Chairman Jefferies said we have to go out to the public before we can do that. County Manager Meszaros said no, we put out a notice and advertised. Chairman Jefferies said you don't have to ask for Public Comment on this. You don't have to ask on a motion.

Attorney Johnston said Mr. Chairman, in speaking with the County Manager, we do have public comments later in the agenda, and we could reserve time for any individuals that would like to speak on the opioid resolution to speak during the regular public comments at that time.

Chairman Jefferies said any public comments on this? Attorney Johnston said no sir. You can move forward with the approval of the agenda and number seven, Mr. Chairman.

Melissa Williamson said this is Jamie's last day. We want to thank him. We appreciate all the work you have done here in the county. Jamie Andrews said thank you very much. It's been a pleasure.

OPIOID RESOLUTION:

This was approved during the presentation.

RESOLUTION AUTHORIZING COUNTY SURVEYING:

Thomas Bernard, Tax Director, said good evening Mr. Chairman. I'm coming for you tonight to go over this resolution. Back in the late 90s and early 2000s, the Board of Caswell County and the Board of Person County requested that the North Carolina Geodetic Survey survey the county line between the two. So that was done in 2003. We've been using that information since then. The School of Government said that that is our best information, but neither board passed the resolution back then. So Mr. David Ferraro of North Carolina Geodetic Survey requested Person County and Caswell County to pass a resolution on that survey, and he's going to go out. He's already in the process of locating those markers, boundary markers, and just drawing a new map. On the back you'll see the current map that we are using, and back page you'll see the statute relating to this. On the back page, you will see where the Person County Board adopted this resolution on May 20th, 2024. I come before you today just as a formality to adopt this resolution, and he will draw a new map.

Vice Chairman Holt said can I ask a question. I was trying to blow it up and look at it with a magnifying glass. I couldn't particularly see the numbers, but is there any questions between the

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two? Mr. Bernard said we don't have the staff to go right down the line and work with it. When issues come up, sometime we've been getting some or picking up some property that Person County had been taxing. We correct those errors as we go down through it. We run it. Vice Chairman Holt said basically you're just wanting the permission to do it. The permission to do this survey and the agreement. Mr. Bernard said well they've already done so. He's just going... Yes, he's doing a resolution. He'll draw a new map and get it on record.

Commissioner Yarbrough said the survey has already been done. Mr. Bernard said yes sir. He's just going to go out and relocate the boundary markers. That's all it is. It's just a formality to get a resolution done.

Chairman Jefferies said I think this was done when Bobby Aldridge was on it. I saw where he signed it. Mr. Bernard said yes sir. It was.

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

BOARD OF EQUALIZATION AND REVIEW:

Mr. Bernard said thank you gentlemen, and as far as the Board of E & R, we do not have anybody for the Board of E & R yet. We're still doing informal appeals, and they're going to be in the process of doing field work. So they're still working on that.

Chairman Jefferies said one question on that. If a person out of town and appeal it, will they have to come in too. Mr. Bernard said we've had a number of mail in reports on that, and they send the information in. If they need a revisit, they ask for it. We make sure they're taken care of.

Chairman Jefferies said okay thank you.

Mr. Bernard said thank you gentlemen. Have a good evening.

SOLID WASTE DISPOSAL & HAULING CONTRACT:

Aubrey Fuqua, Solid Waste Director, said good afternoon Mr. Chairman and Commissioners. As we spoke before on the contract for First Piedmont, it was back on the agenda. Do you have any questions that have come up or anything you'd like me to review about the contract?

Vice Chairman Holt said you didn't get the price down any did you? Mr. Fuqua said so Mr. Yarbrough spoke about the Nicks Road Convenience Site on the hauling. I spoke to them. They did go down on that site, but they went up on three others. So it evens out about the same, but it put the sites more in line for the future. You don't have one that's closer being paid more. So they re-evaluated them all and got them more in line. We're still looking at about \$181,000 increase from last year with the current hauls and tonnage that we're running, and with the fee schedule that I give you at the last meeting being the updated one. If we adopt that fee schedule, we should be able to cover all the cost of that. That's including going up on the availability fee and us going up on the tipping fee at the scales at the landfill. That does have charging construction debris and out of County residents more than in-count residents and miscellaneous.

Chairman Jefferies asked if anyone had any questions on the contract? Right? Mr. Fuqua said yes sir. If possible, I would also like for you to consider making a motion to pass the fees so we could go ahead and get them posted so the citizens would know that their fees are changing on July one.

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

Mr. Fuqua said Mr. Chairman, I'll just ask you is that also the fees in that motion, or was that just for the contract. Would we like to go over the fees so that I could get them posted and get the signs up so the citizens will know, effective July 1 when they bring in couches and stuff that it's going to cost them more. And so they have ample time to know.

Chairman Jefferies said did you include that? Commissioner McVey said sir. Vice Chairman Holt said I thought that was the fees and the contract. Commissioner McVey said that's the way I intended the motion. Chairman Jefferies said so the fees were also in that motion? Commissioner McVey said to wrap up the whole thing. Mr. Fuqua said okay. Thank you, sir.

PUBLIC COMMENTS:

Chairman Jefferies said we already had that.

RECOGNITIONS:

Commissioner Yarbrough: Just one thing Mr. Chairman. I'd like to recognize former interim County Manager, current County Manager, and the Maintenance Director, R.D. Hayes for getting his sound system put in. I think we can all hear what we're all saying tonight. I appreciate their work.

Chairman Jefferies said alright. That's good. We can move on then. I need approval of the consent agenda.

Attorney Johnston said Mr. Chairman, I apologize. We skipped over public comments. If you could go back to number 10 please. Public Comments. Chairman Jefferies said go back to Public Comments on number 10. Okay, we'll do Public Comments.

Commissioner Dickerson said Mr. Chairman before we continue on with the rest of the meeting, would it be possible to get a five minute break. Vice Chairman Holt said get a five minute break. Chairman Jefferies said okay. We'll take five minute recess.

RECESS:

The Board took a brief recess.

PUBLIC COMMENTS:

Jamie Andrews said sorry, can you repeat your question please.

Joel Lillard: Sure. In your presentation, money that would be provided to the school system for different programs. I know it said Person, but it's supposed to be Caswell. Can you elaborate on

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what kind of programs that would be? Mr. Andrews said so early intervention requires that programs are provided specifically to individuals in a population level. So the examples that are provided include things like youth mental health or peer-based programs that are intended to provide people positive alternatives to drug use, meant to help people deal with pre-existing mental health conditions or substance use, and things like that to provide positive alternatives while people are young. Hopefully to avoid long-term problematic use. The specifics are still in the development stages. This wasn't a program that already exists that we're putting more money into. It's something that we are hoping to start through Piedmont Community College to support the school system in that way. Does that make sense? Mr. Lillard said so would it be if we had a kid that was arrested for drug use. Mr. Andrews said so the idea would be that the Piedmont Community College employee would be accessible to that person and help to provide positive mental health support to move them from that kind of behavior towards more positive alternatives. That's exactly the kind of person that the position would be looking to help out with. Does that make sense? Mr. Lillard said yes. Mr. Andrews said okay. Mr. Lillard said thank you. Chairman Jefferies said thank you. Anyone else from School Board? Hearing none, Chairman Jefferies said thank you. We'll move on.

APPROVAL OF CONSENT AGENDA:

- a. June 3, 2024 Budget Meeting and Regular Meeting Minutes

Commissioner McVey said we need to amend the agenda. We need to add numbers 13 through 19 to the agenda.

A **motion** was made by Commissioner McVey and seconded by Commissioner Rose and **carried unanimously** to approve the consent agenda and add number 13 through 19 to the agenda. (Ayes: Commissioners McVey, Yarbrough, Rose, Holt, Dickerson, Gwynn, and Jefferies)

BOARD AND COMMITTEE APPOINTMENTS:

County Manager Meszaros said so the next item on your agenda is the boards and commission appointments. We do have a spreadsheet in front of you listing of all of the current boards and committee members. There are several vacancies that are highlighted in yellow, and we would ask you to adopt all of the current appointees that are still named. We do have their accompanying applications. Most of them are all currently serving so it's not like a new appointment, but I believe we need a motion on acceptance. Is that correct? So I'd ask you for a motion of acceptance of the current list of board appointments.

Chairman Jefferies said are you approving all the application at one time? County Manager Meszaros said yes. So some of them, your current list has a few members that have not applied. So they would be removed. Chairman Jefferies said give me a motion for what members we got? County Manager Meszaros said there are vacancies. So we just need a motion to accept the applications received.

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Commissioner McVey said so wait a minute. Vice Chairman Holt said well who would be removed? County Manager Meszaros said I can't hear you, sir. Vice Chairman Holt said who is it that would be removed. The Clerk said the ones that are terming, you have to fill those spots. County Manager Meszaros said correct. So there are vacancies. We're just taking the applications and filling the seats. There's vacancies because not everybody was rerunning for those committees. So we're just approving all of the applications so that people seated can continue to serve.

Commissioner Yarbrough said repeat that Mr. County Manager. Your last statement. County Manager Meszaros said what's that? Commissioner Yarbrough said repeat your last statement. County Manager Meszaros said so we're asking for a motion to accept the current boards and committees. So these are all of the persons that have applied and are asking for reappointment. There are several vacancies now; so you're just basically verifying all of the people that are reuping their appointments. Commissioner Yarbrough said but we're not approving any new members to any of these boards at this time? County Manager Meszaros said to my knowledge, no.

The Clerk said well if other people apply. On some of the boards people have reapplied, but not all are willing to reapply. So if there's like the ABC Board, we did receive Mr. Tatum's application, but it was after the fact. I will bring that back next time because you didn't have time to review it. The only boards that have applications that have been submitted is the Board of Health. They've had three of their four members reapply. The Adult Advisory has only had one person reapply, and they have three other vacancies that we'll continue to advertise for. The Farmer Lake Board, the two members that are terming have reapplied. The Person Caswell Lake Authority has reapplied. Two of the three members for the Senior Center Advisory Committee reapplied, but we will continue to advertise these vacancies so that we can fill those slots.

Attorney Johnston said and just to follow up on what the clerk said, there just needs to be a motion to open the floor for nominations. You do not necessarily have to accept applications that have been received.

Chairman Jefferies and Commissioner Gwynn had questions on whose names were called. Chairman Jefferies thought there were two names called and Commissioner Gwynn thought all three had reapplied. The Clerk said only two of them. Mrs. Cynthia Claiborne, we have not received an application. So she may send it in later, but she hasn't sent it in yet.

County Manager Meszaros said so all of the persons listed we do have their application for renewal, and we do recommend that you accept them unless you choose to take some members off.

Commissioner Yarbrough said Mr. Attorney, you said the floor needs to be open for any further nominations. County Attorney Johnston said we need a motion to open the floor for nominations, and you don't necessarily have to accept each application that was received.

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A **motion** was made by Commissioner Yarbrough and seconded by Commissioner Holt and **carried unanimously** for the floor to be open for any other nominations. (Ayes: Commissioners Holt, Gwynn, Jefferies, McVey, Rose, Yarbrough, and Dickerson)

Commissioner Yarbrough said now we need to approve. Am I right, Mr. Manager or Mr. Attorney, or is that the point we're at? Attorney Johnston said well Commissioner Yarbrough... Go ahead. One moment. Okay so Commissioner Yarbrough we'll take a look at the Board of Health.

Board of Health: There are 4 current members who will term off the Board as of 6/30/2023. They are as follows: Scott Spillmann, MD, Patricia Price Lea, Adam Evans, and Jessica “Michelle” King-Stamps.

A **motion** was made by Commissioner McVey and seconded by Commissioner Yarbrough and **carried unanimously** to **reappoint Patricia Price Lea, Adam Evans, and Jessica “Michelle” King-Stamps to the Board of Health.** (Ayes: Commissioners Holt, Gwynn, Jefferies, McVey, Rose, Yarbrough, and Dickerson)

Caswell County Adult Advisory: There are 2 current members who will term off the Board as of 6/30/2023 and 2 vacancies. They are as follows: Marilyn Corbett and Annie R. Lea.

A **motion** was made by Commissioner Holt and seconded by Commissioner Rose and **carried unanimously** to **reappoint Annie R. Lea to the Caswell Adult Advisory Council.** (Ayes: Commissioners Holt, Gwynn, Jefferies, McVey, Rose, Yarbrough, and Dickerson)

Farmer Lake: There are 2 current members who will term off the Board as of 6/30/2023. They are as follows: Brandi Mathis and Donna Maskill.

A **motion** was made by Commissioner Rose and seconded by Commissioner Holt and **carried unanimously** to **reappoint Brandi Mathis and Donna Maskill to the Farmer Lake Board.** (Ayes: Commissioners Holt, Gwynn, Jefferies, McVey, Rose, Yarbrough, and Dickerson)

Person Lake Authority: There are 1 current member who will term off the Board as of 6/30/2023. They are as follows: Josh Atwater.

A **motion** was made by Commissioner Jefferies and seconded by Commissioner Yarbrough and **carried unanimously** to **reappoint Josh Atwater to the Person Lake Authority.** (Ayes: Commissioners Holt, Gwynn, Jefferies, McVey, Rose, Yarbrough, and Dickerson)

Senior Center Advisory: There are 3 current members who will term off the Board as of 6/30/2023. They are as follows: Brenda Long, Betty Jean Blackwell, and Cynthia Claiborne.

A **motion** was made by Commissioner Yarbrough and seconded by Commissioner McVey and **carried unanimously** to **reappoint Brenda Long and Betty Jean Blackwell to the Senior**

Center Advisory Committee. (Ayes: Commissioners Holt, Jefferies, McVey, Rose, Yarbrough, and Dickerson)

FY 2024 GENERAL FUND BUDGET COMMITMENTS:

County Manager Meszaros said so the next items, we broke these out into individual pieces. Before the fiscal year 24 ends, it is a normal practice to do the fund commitments and then your year of end budget revisions. So Mrs. Sharp has worked on that for us and cleaned it up. We do have those two items. She's going to discuss those for you so they're clear, and then following those two items, we've broken out all of the different funds so that you can look at each of those individual funds rather than having the entire County budget in one item. But I'll let Mrs. Sharp go ahead and detail item number 14 the general fund budget commitments.

Mrs. Johnna Sharp said good evening Commissioners. As is before you tonight on this item, fund balance commitments can only be made by the Board, and there are two items that we're bringing forward to you. One is statutorily required in that Building Inspection revenues can only be used for Building Inspection activities. To the extent that those revenues exceed expenditures, they're to be set aside to cover future inspections activities. So right now the estimate for the revenues is approximately \$390,000; the expenses are approximately \$300,000. So the request is to commit those into fund balance so they don't fall into the unassigned fund balance, and then those would have to be brought back to you at some future date for your appropriation before they could be used. So it's just when you see the balance sheet for fiscal year 24 there would be a commitment of that fund balance for inspection revenues. The other item is over the past couple of months you harvested timber on County owned properties, and there were revenues of \$16,346. In order to set those aside to use for future Economic Development expenditures, again so they don't roll into an unassigned fund balance would require a commitment from the Board. The Building Inspection ones is somewhat of a statutory requirement; the timber sale funds are totally at your discretion. But both of these would require a future appropriation from the Board. This is just setting them aside as of June 30th, 2024.

Vice Chairman Holt said Mr. Johnston, I know me and you talked about this a year or so ago. There were some other ways that money was spent, safety and health when it came to the building... Attorney Johnston said I'm sorry can you speak up Commissioner Holt. Building permits, the monies, there were other ways other than what she stated when we checked on this. Do you remember this about a year or so ago? I know it was in Public Safety that it could be spent on. Attorney Johnston said one moment Commissioner Holt. Commissioner Holt that falls under General Statute 159-33. I don't recall that conversation from a year ago, but I'll be glad to research that, and I'll have you an answer momentarily. Vice Chairman Holt said I may be getting my lawyers mixed up when we were working on this, but I apologize if I am. We dove into this. Mrs. Sharp said excuse me? Vice Chairman Holt said we dove into this about a year or so ago. Mrs. Sharp said I don't recall. I'm sorry. Vice Chairman Holt said you weren't part of it. Let me get with Russell.

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Commissioner Yarbrough said Mrs. Sharp, the proceeds from a timber sale, you said that they could just fall into the general fund if we so desired. Mrs. Sharp said yes sir. Commissioner Yarbrough said or we could set them aside for Economic Development. Either way? Mrs. Sharp said yes sir. Commissioner Yarbrough said and the money from inspections, \$90,000 approximately, is that what you're saying? Above expenses? Mrs. Sharp said yes, and as I worded it here, it would be the specific amount will be determined once the books are closed or once we complete the audit. Commissioner Yarbrough said but statutorily, it has to stay in inspections? Mrs. Sharp said it has to be used for inspections. Commissioner Yarbrough said no way around that. County Manager Meszaros said change the state statute. Commissioner Yarbrough said okay. Mrs. Sharp said and as part of the audit, these numbers actually are reported to the State. The revenues, and they expect any unused balance to be carried forward into the future year. Then look for expenses to draw down in essence a fund balance. Commissioner Yarbrough said okay. Did we have a fund balance going into this fiscal year? Mrs. Sharp said we had one as of 21. That's something I haven't looked at for the 22 and 23 audits. Commissioner Yarbrough said which leads me to this question. If there's going to be \$90,000 more revenue than there are expenses, could the budget request for that department be reduced by a like amount and use those funds. Am I confusing you now? Mrs. Sharp said no. I think you could appropriate this fund balance as a source for the next year's budget, but it's still going to look at next year's revenues. So really to draw this down, you'd need to increase expenditures in that department. Commissioner Yarbrough said we may want to go that route.

County Manager Meszaros said normally in inspections, I previously do that with staffing because you never have enough inspectors. So if you're growing and have a lot of building inspection, it's easy to hire new bodies. This helps to take away that.

Commissioner Yarbrough said Mr. Chairman, I'd like to see the money from the timber sale just put into the general fund myself. Chairman Jefferies said you talking about the 16? Commissioner Yarbrough said the \$16,000 whatever dollars it is. The \$90,000 from inspections according to the Manager and Mrs. Sharp has to be set aside as designated fund balance. Is that the correct term? Mrs. Sharp said yes, it's called committed. Commissioner Yarbrough said committed fund balance.

A **motion** was made by Commissioner Yarbrough and seconded by Commissioner McVey and **failed 3 - 4** to commit the \$90,000 to that fund balance or particular fund balance and the 16,000 go into the general fund. (Ayes: Commissioners Rose, McVey, and Yarbrough. Nays: Commissioners Holt, Gwynn, Dickerson, Jefferies)

Vice Chairman Holt said nay because I'd like to do some more investigating on this. Chairman Jefferies said okay. You want some more investigation on the money that they have? Vice Chairman Holt said on the \$90,000. Chairman Jefferies said the \$90,000. Let's talk about it. You want more time to find out what you're going to do with the \$90,000? Vice Chairman Holt said I want to have Russell have more time to look at the law on this. Chairman Jefferies said so you want Russell to look at this? Vice Chairman Holt said yes sir. Chairman Jefferies said I don't

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have no problem with that. Let him look at it. I don't have any problem with that. So we'll get Russell some time. Okay. Did he get that? You get that? The clerk said I didn't hear what you just told him. Chairman Jefferies said we had four votes to get Russell, the attorney, to look at this \$90,000 before we put it back in savings. So the motion failed for the \$90,000 go back and the \$16,000 to go back in general fund.

Attorney Johnston said Mr. Chairman, we're reviewing the statutes now. Mrs. Sharp said it's under 153A-354.

Chairman Jefferies said we going to continue on Mrs. Sharp. Mrs. Sharp said okay.

FY 2024 END OF YEAR BUDGET REVISIONS:

Johnna Sharp said the next item, which is your number 15, are adjustments needed for the fiscal year 24 budget where departments or funds are expected to exceed the current budget for this year. I've noted in the general fund, there are three areas: one is Administration where increases are needed primarily for budget error in 24 that has since been corrected for the 25 budget where benefits were understated. Then the amount for salaries, where the new County Manager's salary is higher than the previous County Manager's salary, and funds are available or funds are expected to be available in Finance and Central Services to transfer to cover those items. Then in the Sheriff's Office, as we've discussed over the last couple of weeks, they're expected to go over budget because of where their vacancy rate was established, but there are funds available in the Detention Center's budget and in the School Resource Officer budget to transfer to cover that overage. And lastly in looking at the Debt Service budgets, they were not set appropriately for 24. So additional funds are needed to ensure those amounts do not exceed the budget, and there are funds available in the transfers to other funds. Then there are three funds where adjustments are needed. These are funds that were new in 2021 that had to be budgeted, and the budget amounts were not set appropriately for 24 because we hadn't finished 21 audit work to know what these numbers would ultimately be. So the request here is to increase the Social Services Representative Payee fund from \$125,000 to \$300,000, the Inmate Trust Liability fund from \$25,000 to \$200,000, and the Register of Deeds Remittance fund from \$25,000 to \$300,000. These amounts align with what's anticipated in the FY 25 budget. It was just the first year of budgeting these. We didn't get them right. So if these adjustments are not made, then it will be reported as a budget violation in the financial statements.

FY 2025 GENERAL FUND ORDINANCE:

Commissioner Dickerson said I want to throw something out here. We're talking about these individually going through, and I have something that may have an impact on some of these votes that were taken on these items. I have talked with a lot of people from across County, and I know as a Board, we are faced with a dire decision. You fund the needs of the County Government, but you have to balance that with a burden on the taxpayers. As this budget is proposed and we're talking about doing all these other votes correcting issues, I want to bring out a thought here. I can't go along with a tax increase this year. I want to see a revenue neutral rate.

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I was disconnected at the last meeting; I couldn't get back in to finish our conversation that we were having on that, Mr. Meszaros. County Manager Meszaros said oh I've given you that option in the packet. Commissioner Dickerson said well the option that I want to propose is... I think it's financially irresponsible to pass this budget without having the audits. We don't really know what kind of money we have. We have speculation, but we are years behind. Already money has been allocated that we are saying is found, but until all the ink is dry on the paper, we don't really know what's there. We're already under State restrictions. We can't go out and even buy the lease vehicles that were proposed for the Sheriff's Department; all that's on hold. So with that said I want to make a **motion** to reject the County Manager's Recommended budget, and also reject any proposed tax increase. And that we adopt a revenue neutral tax rate, and I move to adopt the 23-24 budget again this year with no pay increases or salary increases above what we allocated last year. In other words, if somebody made \$50,000 last year, they're going to make the same thing this year. That way we can have a financially sound plan to give to the State. We set our tax rate at revenue neutral, and if there are any items that fall in between the cracks, then this committee can entertain emergency requests from departments. We can go into the fund balance if need be. We've got \$18 million in the fund balance. I'm not a rocket scientist, but I'm going to say this right now that if this board approves a tax increase and passes this budget, there'll be folks that are already sitting there looking at that money in that fund balance figuring out how to spend it. You can't leave a big pot of money in the hands of government without seeing it disappear. Look at our Social Security fund on the Federal level, but that is my motion. If I get a second on it, I'm going to call for a vote to do that. Vice Chairman Holt said I'll give it a **second**. County Manager Meszaros said I can't hear you, sir. Can you please use your mic? Vice Chairman Holt said I give it a **second**. County Manager Meszaros said thank you.

A **motion** was made by Commissioner Dickerson and seconded by Commissioner Holt to reject the County Manager's Recommended budget, and also reject any proposed tax increase. And that we adopt a revenue neutral tax rate, and I move to adopt the 23-24 budget again this year with no pay increases or salary increases above what we allocated last year.

Chairman Jefferies said we have a motion and a second on the floor. Now I want any comments. Commissioner Rose said excuse me. I'm fighting laryngitis tonight. What I'm going to go back to is the school board correction school bond. That was voted on in 2018. It passed almost two to one, and it specifically states additional taxes may be levied in the amount sufficient to pay the principal and interest bonds as adopted by the county. We built that school with this being known, but we have never had an increase to pay for it. If we don't do something, there's \$644,900 coming out of fund balance to pay for it. That's all I have to say. Thank you.

Commissioner McVey said I think we need to implement the school tax. 30% of the county voted for it; 30% didn't. Everybody knew it was put on a referendum that we were going to have to pay for that school. So far I don't think we've done anything but paid interest on that school. The tax has got to come to pay for that school sometime. When is it coming?

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Commissioner Yarbrough said Mr. Chairman, maybe I'm a little bit confused. I am most days, but I thought we were discussing making amendments to kind of straighten the rest of this fiscal year out. Mrs. Sharp said the item that I was discussing was item 15, which were revisions for the current budget that we're in that would end June 30th. So I was not speaking to the 25 budget yet. This was just addressing issues that need to be amended for the 24 budget. Commissioner Yarbrough said that's where I thought we were at Mrs. Sharp. I didn't know if I had completely gone off track or not. Yes, and I got Mr. Dickerson's motion. I have no comment on the motion, but I think we're kind of jumping back and forth on items here. We need to kind of just go down the list.

Vice Chairman Holt said well we've gone eight years without a tax increase, and this government has been running. We've got \$18 million in there, and last year, they were telling us we had I think 3.2. They had us freaking out. County Manager Meszaros said sir, that's... Vice Chairman Holt said sorry you weren't here. I went back and checked my notes. County Manager Meszaros said the \$18 million is a restricted balance. Vice Chairman Holt said okay. So how did we go eight years with things going up without a tax increase? I have to look at these people to say we weren't over taxed. County Manager Meszaros said well I think we presented that in our presentations and the data that we have. I don't want to speak my opinion on Finance, but the County Association Managers Association sent the best person in the state of North Carolina to us. Vice Chairman Holt said Mr. Meszaros, we were going down through the commissioners; you're not a commissioner. County Manager Meszaros said sorry. Well you asked me to respond so. Vice Chairman Holt said I didn't ask you to respond to anything. County Manager Meszaros said okay. I'll be quiet.

Commissioner McVey said Mr. Dickerson, so is that what the motion is to remain revenue neutral on the budget? You made the motion; Mr. Holt seconded it. We got to vote on.

Commissioner Yarbrough said well question.

Mrs. Sharp said but I think if you, we would need to get some direction on how to get to that revenue neutral number, which would either be reductions in expenditures, and Commissioner Dickerson, I heard you say no salary increases. So if you take the salary increases out, that's roughly \$300,000, and we need another \$150,000 to bring the budget into balance. Which could be: you could use fund balance. We also put forward if you want the same budget putting back the Special Appropriations to where they are now. That gets you about almost \$40,000, but there are some increases we've had to put in there. The Debt Service and those type things. So I would suggest that we look at the 25 budget as presented with those adjustments to eliminate the tax rate. So it's a combination of reduction in expenditures, or there aren't really any other revenues to increase so to speak other than fund balance. Commissioner Dickerson said I think we have enough in fund balance, and as I said, I am not a fan of keeping an excessive amount in fund balance. Mrs. Sharp said okay. Commissioner Dickerson said people will be eyeballing that money, and it'll be gone just as quick as we can get the ink dry on this budget. They'll be making

plans to spend it. I think it needs to be directed toward the obligations of the county, and bring it down to a balance where we have it in the form of an emergency fund not a savings and loan. We're not here to keep people's money and draw interest off of it. We're here to run a government. So I would prefer that the shortfall be taken out of that excessive amount in the fund balance. Mrs. Sharp said the whole \$400,000, and that there would be pay increases. Commissioner Dickerson said no, no pay increases. Mrs. Sharp said the difference. Okay. Commissioner Dickerson said yes. Same thing we had last year; no pay increases. If you made \$50,000 or if you made \$60,000 last year, they make that. No decrease, no increase, and handle it that way. That is my motion. Mrs. Sharp said and that would be on the general fund. There is also the need to set the tax increase on the Fire Tax District. So if that's revenue neutral as well, that would just decrease their revenues. Since we would not be able to absorb the reduction in transfer in the general fund in the Fire Tax District, that would need to be more to come out of fund balance. So you would be looking at roughly a reduction in expenditures of \$300,000 for the pay increases, \$39,000 if you reduce the Special Appropriations, and then you need about \$180,000 in fund balance. Ballpark numbers.

Commissioner Yarbrough said that's above and beyond what you're already taking out of fund balance. Am I right? Mrs. Sharp said yes sir. That would make the amount coming out of fund balance about \$4.25 million. Commissioner Yarbrough said question for you, and I'm not a CPA. Maybe I should know this, but I don't. Explain to me the difference between total fund balance and unassigned fund balance because total fund balance is projected at a little over \$15 million for 25, and unassigned is about \$6.7 million. Mrs. Sharp said I wish I had a financial statement I could show you, but with fund balance there are certain restrictions that have to be set aside. One is all of your accounts receivables are set aside as a restricted amount in accordance with State law. The other amount that has to be set aside is the amount that you budget for the next year. So if we're budgeting four million, that is a restriction against fund balance. So the unassigned is what is left after all the required restrictions, commitments, and designations are set aside. So that is what is truly available for whatever purposes, and the other things can only be used for the purpose for which they're restricted. Commissioner Yarbrough said so that \$6.7 million is projected on the presentation is money that's used when a budget amendment comes up to cover whatever. Correct? Mrs. Sharp said yes sir. Commissioner Yarbrough said okay. All right. I just wanted a little clarification. Mrs. Sharp said yes sir, and as I mentioned when we bring the financial statements forward, we'll make sure we spend some time with you all understanding that fund balance section of the financial report.

Commissioner McVey said you're saying that we have \$18 million. Mrs. Sharp said projected. Based on what we've done in looking at the numbers, would project about \$18 million of total fund balance at June 30th, 24, and an unassigned fund balance of about \$6.2. If you look at the unassigned fund balance difference between 23 and 24, that's really setting aside that four million of the budget that would be anticipated to be used in the 25 budget reducing that out of the unassigned.

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Commissioner Dickerson said what page are you on there? Mrs. Sharp said I'm sorry. It's in the presentation. It's after the General Fund Revenue slides. Of course the page numbers aren't on here so it's about page 10. It's the chart that sideways; projected fund balance. So that drop between the far right columns, the unassigned fund balance. You'll see it drops from 10.3 at the end of 23 to 6.2. That difference is what's being set aside for the 25 budget. That has to go into a restriction against fund balance. So that's why the unassigned drops to about six million, but these are our best estimates. We won't know what they are until we finish closing out the books for these years. Commissioner Dickerson said that's exactly my point in how difficult this process is because we're so far behind on the audits. I've asked when they're coming through, and there's no clear answer on it. We have a deadline to set a budget by, and what I don't want to do is impose a tax increase without even knowing what we got. Even these figures here are subjective because you haven't proven them with the actual numbers back from the auditing firms. So we're between a rock and a hard place. County Manager Meszaros said budgeting is just estimating, so it's all about confidence, and you know are we going to do these projects, are the prices going to be realistic, or are they going to have supply issues. As we've seen the last few years of COVID, there really is no predictability with some of that. So you're right. Until we get the audits finalized in the next couple months, I mean all the audits been turned in, and we're waiting for finalization. But we won't have that before July 1. Mrs. Sharp said no, and we won't have the June 24 audit until somewhere between November and December.

Commissioner Dickerson said Mr. Johnston. Attorney Johnston said yes sir commissioner. Commissioner Dickerson said did you have any clarification on being able to reset the tax rate past the July 1st period. In other words, if we pass this budget as I have proposed, we take the money out of fund balance while waiting to see what those audits come back at, they come back, and they're nothing that we expected, it's worse than what we thought. At that point in time doesn't that substantially change the inflow of money to the county and the tax rate could be adjusted. Attorney Johnston said so Chairman Dickerson, under North Carolina General Statutes 159-15 under amendments to the budget ordinance, it states that "if after July 1st the local government receives revenues that are substantially more or less than the amount anticipated, the governing body may, before January 1 which will be the following year following adoption of the budget, amend the budget ordinance to reduce or increase the property tax levy to account for the unanticipated increase or reduction in revenues." So that's the general statute; that's the State law. I haven't found much case law on this subject. We researched with the School of Government, and we haven't found any evidence that this scenario has occurred in the past. But it is State law. It is an option, and it is in the discretion of the Board. Now the issue is how you would interpret substantial. If the Board interprets a revenue increase of one to two% as substantial, then you would have the purview to move forward. But there isn't much case law out there on this, and the term substantial is open to interpretation within the Board.

Chairman Jefferies said Scott, I think I asked you to look at taking the 2.25% out of the budget with the tax increase. Excuse me. In the valuation. Did you do it that way? Did you come up and

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give us a figure on that? And we take \$500,000 out of fund balance. We do not have a tax increase of 2.25 as you projected. Do away with that, go to the fund balance, and do this. Did you come up with what that would be? County Manager Meszaros said we've calculated all of those. I mean I think for Johnna and I, we're kind of splitting hairs when you look at the overall budget. We're talking about some really finite smaller percentages and numbers to get you where you need to go. The budget neutral rate is also calculated based on our data that we have, just like the fund balance. So where we sit is it's going to come down to a vote of this Board of do we collect the tax that voters said they should pay on the school, which is 2.8%, or do we go budget neutral. We would, if you want to just do a vote on something like that, that would make our job easier to understand where we need to go because at this point, we've researched all the scenarios and are presenting all those alternatives. But until you decide what you want to do...Chairman Jefferies said I thought that's what we asked before. When you left that we were going to look at taking this 2.25% out, go to fund balance, and see what it come up with. I think that's what was told when you left. County Manager Meszaros said so in one of your slides, it's actually at the end. When you asked me for alternatives to get you to budget neutral, we projected it was \$448,000 to go budget neutral. So that would just be fund balance that you would use to make the budget. Mrs. Sharp said if you use all fund balance, but you can do combination of reduction in expenditures and fund balance, which I believe is what Commissioner Dickerson proposed.

Commissioner Dickerson said question. To utilize fund balance to eliminate calculated tax increase of \$ 448,000, you were speaking of pulling 4 million out of the fund balance overall with my proposal. What's the difference in these two lines? Mrs. Sharp said the four million is what's already in the budget. There's already four million anticipated in the budget utilizing fund balance. So this is the tax increase amount; this is the equivalent of the 1.95 cent. Commissioner Dickerson said so for clarification everybody listening, what I'm talking about is taking an additional \$448,000 out of the fund balance to not have a tax increase on the people in the county. Mrs. Sharp said that is one option. I thought you said you didn't want any tax increases. Commissioner Dickerson said no. Taking 4...Mrs. Sharp said I mean any pay increases. Commissioner Dickerson said yes. Right. Taking out this money out of the fund balance. We're not talking about 4 million extra dollars. We're talking about...Mrs. Sharp said \$448,000 on top of what's already anticipated. Commissioner Dickerson said right. Mrs. Sharp said but the way I understood your suggestion is we would remove the pay increases, and so that would leave \$148,000 that would have to be used from fund balance. But if you also keep the Fire Tax District at revenue neutral, the small increase there assume that it would eliminate a transfer from the general fund. So \$31,000. So we could just take that away from the Fire Tax District, and they have less money this year. Commissioner Dickerson said and what is that final total? What you're talking about once you take the others out? What are we left taking out of the fund balance in addition? Mrs. Sharp said roughly \$220,000. No, I'm sorry \$280. Let me write this down. I can't do math in my head. Commissioner Dickerson said I know I threw you a curveball. Mrs. Sharp said so to balance... so I'll just kind of recap this. So to balance the budget and not have a

tax increase, you need a total of \$448,000. So if I back out the \$300,000 to reduce the pay increases, that leaves me with \$148,000 that I would need from fund balance. But I would have to put the transfer to the Fire Departments back in, which is \$31,500 if we keep the Fire Tax at revenue neutral. So then that means I need \$179,000 from fund balance to close the gap and not have a tax increase. And I don't know if you want to consider reducing the Special Appropriations, but if you left them at where they are for this year, that could reduce the amount being used in fund balance.

Vice Chairman Holt said well I don't see you taking away from fire. I mean they need it. Mrs. Sharp said and that's 0.36 cents is where the increase is for fire above the revenue neutral rate, which takes it to 33 cents.

Commissioner Dickerson said what is that money in terms of that \$179,000 figure? If you put the Fire Tax increase back in. Mrs. Sharp said then that takes you down to \$148,000 in fund balance. If we have the tax increase for the Fire Tax District, then we can eliminate the transfer from the general fund, and so that would put you back to \$148,000 of fund balance. If you leave the Special Appropriations in. If you don't take that \$39,000 out of the budget.

Commissioner Yarbrough said Mr. Chairman, there's a lot of numbers being floated and quoted in here right now. I suggest that we have another budget meeting, but at this time I'll make a **motion** to table Mr. Dickerson's motion until we can iron all these details out.

Commissioner Dickerson said Mr. Yarbrough, if we got a motion and a second on the floor... Commissioner Yarbrough said and I have made a **motion** to table your motion. Vice Chairman Holt said you can't do that, can you? Commissioner Dickerson said I need a ruling from somebody who has the Robert's Rules? Commissioner Yarbrough said we need clarification from the attorney. Attorney Johnston said one second. Let me grab my Roberts Rules of Order here.

Chairman Jefferies said I think we can call for Mr. Dickerson's motion for vote, and that's when you can come in and make an amendment to the budget.

Commissioner Dickerson said gentlemen, I want to point out the obvious here before he digs into it. Mr. Yarbrough, you can make a motion and get a second to table my motion; then I go right back around, make my motion again, and get a second. We can go back and forth all night long. Commissioner Yarbrough said you want to go that route, I'm here. Commissioner Dickerson said yes. Well hey man.

Vice Chairman Holt said well there's been some times I'd like to done that, and I don't think that's legal.

Commissioner Yarbrough said let's get clarification from the attorney.

Mrs. Sharp said well Mr. Chairman, I don't know if it would be... While he's looking up the Robert's Rules of Order, I'm not sure if it would be helpful if I walk through the budget

ordinances since you were given them right before the meeting so that you could be clear on the numbers.

Chairman Jefferies said well we I think we can hear Mr. Dickerson's motion up and call for the votes. He can come in and amend that motion and ask about tabling it. I think I'm right. I'm sure, but I don't have a book. We vote on the amendment first then go back.

Attorney Johnston said Mr. Chairman, I think I may have an answer here. I'm reciting the Roberts Rules of Order, the motion to table is the highest in rank among the subsidiary motions and also with the apparent effect of postponing the main motion, which is the motion to lay on the table. Its high rank is due to its original purpose, which is to allow the meeting to set aside or consider questions temporarily without further discussion by a majority vote in order to give attention to a matter of urgent importance. So Commissioner Dickerson had a motion and second, which was the main motion. That was under discussion. Commissioner Yarbrough made the motion to table. So it appears based upon the Robert Rules of Order, the Board would need to vote on the motion to table first before you move forward.

Chairman Jefferies said are we voting on Mr. Yarbrough's motion on the amendment, and then go back and pick up the motion. Right? Attorney Johnston said that's correct. We need to take a vote on Commissioner Yarbrough's motion first.

A **motion** was made by Commissioner Yarbrough and seconded by Commissioner McVey and **carried 4-3** to table Commissioner Dickerson's motion on the floor about the fiscal year 25 budget until the next meeting. (Ayes: Commissioners McVey, Rose, Yarbrough, and Jefferies. Nays: Commissioners Holt, Gwynn, Dickerson.)

Motion passed and it will be tabled.

Commissioner Rose said Mr. Attorney, do we go back to the original motion, or is the motion to table if it carried is that superseded it? Attorney Johnston said one second Commissioner Rose. Commissioner Jefferies, did you vote in the affirmative to table the motion? Commissioner Holt said yes he did. Commissioner Jefferies said I voted to table the motion. I want to hear some more because I'm not satisfied with what I see. I don't think Caswell County can afford a new valuation raise, and then 2.25 cent raise. They can't do that. This is an agricultural county. We can look at other counties all we want; we can't place Caswell County with other counties. I don't care what you say. Other counties got tax base; we don't have that. Tax people run Caswell County, and we might as well know that. I know 60% of the people voted for school. They did, but at the same time, 60% of people are still on fixed income. Agriculture's the main operation here, and that's what we got to look at. I'm not happy. I'm not going to vote for a raise increase. I'll tell you that right now. I'm not going to do it. I'm not going to do it.

Attorney Johnston said well Commissioner Jefferies, if you voted in the...

Commissioner Dickerson said Commissioner Jefferies, let me clarify because I can't hear some of what you're saying. Are you saying you're voting on the proposal that I made tonight, or did

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you vote to stop the vote on the proposal? Chairman Jefferies said we have another meeting, and I'll let you know then. We can iron this thing out at that time. I just want to let you know I'm not voting. At that time at another meeting, we can do it. I'm not voting for tax increase.

County Manager Meszaros said sir, could you talk into the mic. I'm sorry.

Chairman Jefferies said what I said is I'm not voting for tax increase on the Caswell County people. They on fixed income. They don't have this tax money out of tobacco anymore. So I'm not going to vote for a tax increase. I just want to lay this out there right now.

Attorney Johnston said Commissioner Jefferies, there was a motion to table made by Commissioner Yarbrough to table Commissioner Dickerson's motion. Did you vote in the affirmative to table Commissioner Dickerson's motion? Commissioner Jefferies said yes. Attorney Johnston said okay. So Madame clerk was that a four to three vote in favor of the table? The clerk said yes. Attorney Johnston said well then Commissioner Jefferies, that matter would need to be tabled pursuant to Commissioner Yarbrough's motion.

Commissioner Rose said okay. My question now is what about Mr. Dickerson's motion? Does this supersede that, or what? Attorney Johnston said what Commissioner Yarbrough did was table Commissioner Dickerson's motion.

A **motion** was made by Commissioner Rose that this Board meets at 8:00 in the morning here at the courthouse, and we meet from 8:00 to 12, we take an hour for lunch, we come back at 1, and we meet to five. And we have every Department Head lined up to meet with us, and we do this until we get this ironed out. That's my motion.

Vice Chairman Holt said it has to be advertised.

Chairman Jefferies said why would we need Department Heads? We already know where we stand. They came before us. We need to decide.

Commissioner Rose said okay. Well if you say they came before us, I still say we need to meet tomorrow at 8:00. Chairman Jefferies said in the morning? Commissioner Rose said yes sir. Chairman Jefferies said I have a meeting in the morning at Social Services.

Commissioners Dickerson and Gwynn said I can't be here either.

Vice Chairman Holt said you have to advertise. Isn't it 48 hours. County Manager Meszaros said yes.

Chairman Jefferies said we can meet Wednesday morning.

Commissioner Yarbrough said how much notice do we have to give? How much notice? Vice Chairman Holt said 48. Commissioner Yarbrough said we got 48-hour notice we have to give the public that we're going to meet. Is that right? Vice Chairman Holt said yes. Commissioner Yarbrough said 48-hour public notice? County Attorney Johnston said for a special meeting. Commissioner Yarbrough said okay.

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Commissioner Rose said so that would put it at when? Wednesday? Commissioner Yarbrough said it will be Wednesday night.

Commissioner Dickerson said Friday's the first day I got.

Commissioner Rose said I have no problem meeting Wednesday, but I think we got to get it addressed. The only way we're going to get it in the time frame is to have meetings until we get it done. County Manager Meszaros said but I think that's a work session. If we're not adopting anything, it's not a meeting. You don't have to advertise a work session.

Chairman Jefferies said what day do the Board want to meet? Commissioner Yarbrough said I'm pretty flexible. Chairman Jefferies said Mr. Dickerson you work. What day can you meet?

County Manager Meszaros said Mr. Chairman, can I add something? Mr. Chairman so we outline these additional items. The 14 and 15 are items that need to be done to be in compliance with State budget law. Otherwise we're over budget, and that's a violation, which I don't think we want to do that. Then the funds by specific; so it goes through the Enterprise fund, the Custodial funds, and the Special Revenue funds. All of those funds are pretty straightforward and simple. So if we work through those and adopt those as separate items, which is how we drafted them. The only item we would have left up would be that item 19, which is the General Fund ordinance which sets the tax rate and has all of the items that we're discussing. So I don't know if the Board chooses to work through those items and adopt all of the other items, we would just have that matter that we're trying to discern out there that we could meet on a different meeting or a different workshop. I'm just trying to throw out the information so you know. One way or the other we have to adopt something by the 1st of July, and I think our drop dead timeline is June 24th because even if you approve the budget you still need to spend a week or two to get it into the system so that we can do payroll.

Chairman Jefferies asked County Manager Meszaros to raise your mic.

County Manager Meszaros said so what we're focused on here is a general fund, but I think all of the items up until number 19 do not address the tax rate. They do not adjust the budget items that we continue to discuss. So if I were able to provide a recommendation, it would be to work through items 13 well 14 through 18 because those are independent as budget items separate from the tax rate, and all of the general fund budget items we seem to be focusing on. Then we wouldn't just have to reconvene to do the whole entire thing. I mean I think that at this point it's prudent to you to determine how you want to proceed, and we'll work through those recommendations.

Joel Lillard, Caswell County School Board member, said Mr. Chairman, this is out of order. Pursuant to General Statute 143-318.10 open meeting law, all this side bar conversation cannot continue taking place. This is a violation of the open meeting law.

Commissioner Dickerson said we are trying to clear our schedules to have a meeting. Man you don't run this room. You don't run this room. You're a School Board member; you're not a

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County Commissioner. Hey, I'm trying to clear my schedule for tomorrow. Full disclosure here. So we're trying to make this meeting work.

Chairman Jefferies said let's take a three minute break.

RECESS:

The Board took a brief recess.

Chairman Jefferies said we are back on the budget.

Commissioner Yarbrough said Mr. Chairman, this comes in form of a **motion** concerning the 2025 budget for the county.

A **motion** was made by Commissioner Yarbrough and seconded by Commissioner Dickerson to be at revenue neutral on a tax rate, Fire Tax will be at 3.3 cents per 100 as proposed, employee raises will be at 2%, and I believe that's going to cost about 300 and some odd thousand Mrs. Sharp. If I'm correct. Whatever the amount is will come out of fund balance. No tax increase, Fire Tax goes to 3.3 cent per 100, and employee raises at 2% across the board. I want to emphasize across the board part, and the funds needed, the 300 some odd thousand, will come out of fund balance.

Chairman Jefferies said you all heard the motion. Any more discussion?

Commissioner Rose said yes, Mr. Chairman. Mrs. Sharp, does that give the Fire Departments what was in this last proposal? Mrs. Sharp said yes sir, it does. The 3.3 cents will eliminate the transfer from the general fund of \$31,500 and increase their funding a net of \$100,000 annual. Commissioner Rose said okay. Well as everybody knows I've always fought for the County employees, and I'll always continue to. Am I happy with this? I'm not tickled to death due to the fact of the vote that went down in 2018, but I guess we'll see when it comes to vote time. Thank you.

Mrs. Sharp said and let me just give you what those numbers would be. If we do a 2% pay increase for employees, that is \$60,000 from the \$448,000 that we need to eliminate the tax rate. So that would be \$442,000 coming from fund balance.

Commissioner Yarbrough said now what was that? Do that math again for me? Mrs. Sharp said so if we leave... Commissioner Yarbrough said you take \$60,000 off of \$448, that gets you down to \$388. Doesn't it? Mrs. Sharp said yes, I'm sorry. I cannot to math in my head tonight. I'm sorry. Thank you. Yes, \$388. Thank you. Commissioner Yarbrough said that'll be an additional \$388,000 coming out of fund balance. Mrs. Sharp said correct. Commissioner Yarbrough said above what the manager has proposed. Mrs. Sharp said yes sir. Leaving the tax rate for the general fund at 58.5. Yes, sir.

Chairman Jefferies asked if there were any more questions before the vote? Hearing none they voted.

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A **motion** was made by Commissioner Yarbrough and seconded by Commissioner Dickerson and **carried unanimously** to be at revenue neutral on a tax rate, Fire Tax goes to 3.3 cent per 100, and employee raises at 2% across the board. I want to emphasize across the board part, and the funds needed, the 300 some odd thousand, will come out of fund balance. (Ayes: Commissioners Dickerson, Gwynn, Holt, Jefferies, Rose, Yarbrough, McVey, and Jefferies)

Chairman Jefferies said we'll move on. Thank you. No tax increase.

Mrs. Sharp said so Chair, if I might. You just took care of item 19, but we still need to address items 15 through 18. Chairman Jefferies said okay.

FY 2024 END OF YEAR BUDGET REVISIONS:

Mrs. Sharp said item 15 is the item that I was going through before we move to the 25 budget, which are adjustments that are necessary to correct the budgets for fiscal year 24.

Commissioner Yarbrough said did you say Mrs. Sharp that you were proposing to move funds? Mrs. Sharp said yes. Commissioner Yarbrough said around to take care of these shortfalls. Mrs. Sharp said yes sir. There's no additional appropriation of fund balance. We can move it all within the funds. Commissioner Yarbrough said there's no more money being spent than what's already budgeted. Mrs. Sharp said no sir. Commissioner Yarbrough said okay. Mrs. Sharp said it's just being moved around to the right places to comply with your budget ordinance.

Commissioner Holt said you need a motion on this? Mrs. Sharp said yes sir. I do.

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

FY 2025 ENTERPRISE FUND ORDINANCE:

Mrs. Sharp said so on number, let me get my number straight. Number 16 is part of approving the FY 25 budget. This is approval for the Solid Waste and Caswell Area Transportation budgets. You approve the household fee tonight, which is anticipated in this budget for Solid Waste. The household availability fee. So we just need approval of these budgets to establish their appropriations for fiscal year 25.

A **motion** was made by Commissioner Yarbrough and seconded by Commissioner Rose and **carried unanimously** to approve the Enterprise Fund Ordinance. (Ayes: Commissioners Dickerson, Gwynn, Holt, Jefferies, Rose, Yarbrough, McVey, and Jefferies)

FY 2025 CUSTODIAL FUNDS ORDINANCE:

Mrs. Sharp said the next item, Chairman, is to approve what are referred to as custodial funds. These are funds in which the county holds other people's money or other entities money. This is for Municipal property tax collections. Those are required to be budgeted. Citizens pay here, and then we remit it to the towns. Then there's also the holding of jail inmate funds when they give

monies to be used at the commissary. It's required that these funds be budgeted as well. So those are two funds. One's \$380,000, and the other is \$200,000.

Chairman Jefferies said okay. We need a motion on that.

A **motion** was made by Commissioner Yarbrough and seconded by Commissioner Holt and **carried unanimously** to approve the Custodial Fund Ordinance. (Ayes: Commissioners Dickerson, Gwynn, Holt, Jefferies, Rose, Yarbrough, McVey, and Jefferies)

FY 2025 SPECIAL REVENUE FUNDS ORDINANCE:

Mrs. Sharp said this next item is approving your Special Revenue funds, which you have quite a few. These are funds where the revenues in these funds can only be specifically used for these purposes. This is where you are establishing the 3.3 cent tax rate for the Fire Tax District. Then you are approving emergency telephone fund representative payee funds, which are funds that clients receive from Social Security that Social Services administers. Fines and forfeitures, which are received and required to be paid to the school system. Register of Deeds remittance funds that are various fees that the county receives and has to be remitted to the State. The Family Services fund, where those revenues are received and can only be used for the purposes outlined by the grantees. The Occupancy Tax fund, which is where you collect the occupancy tax, and then pay those dollars to the Tourism Authority. Then Section 8 Housing Authority, which the majority of those funds are federal dollars which would be used for Section 8 rent. Then sections 17 and 18 needs to be modified based on the action you took on the Opioid funds. So as it's presented to you, it would be revised to say that the Opioid settlement fund revenues are \$82,000, and that the only expenditures would be the addiction treatment for incarcerated persons of \$82,000, which is the one-year estimate of the two-year funding. So with that modification, if you approve this ordinance, that will then establish the Fire Tax rate which you just in theory with the motion you made approved. But approving this ordinance kind of takes care of the paperwork.

A **motion** was made by Commissioner Yarbrough and seconded by Commissioner Dickerson and **carried unanimously** to approve the Special Revenue Fund Ordinance. (Ayes: Commissioners Dickerson, Gwynn, Holt, Jefferies, Rose, Yarbrough, McVey, and Jefferies)

Mrs. Sharp said then you have already taken care of item 19. Thank you very much.

COUNTY MANAGER UPDATES:

County Manager Meszaros said first of all I just want to say that these mics are always on, even during the break. We'll have the vendor come out and switch that back because that could be changed so that you push the button and it turns off. We had about eight people call us and tell us oh we can hear everybody in the room. So I apologize to the public and the Board for any disturbance with that. I just want to say thank you to Johnna. It's been a lot of work. Thank you for your cooperation in working through this. Thank you to my staff. I really appreciate all the efforts that have gone into this. We'll get this finalized tomorrow and put out. I think that helps.

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It gives us that extra week and a half rather than having another meeting to get all this into the system so that we can implement it and be on track for 25. I appreciate you getting this done tonight because Johnna is also helping with our Interim Finance Director to get the audit completed, and it's a lot of work to get through that. So having this put to bed now, we're able to move through that. I think we're proposing to bring that back in July, FY 22. Right? I mean everything is submitted to the auditor for 22. We're just waiting for them to finalize it and get back to us. Then hopefully in the start of August, we will have 23 because they're both being done simultaneously. So I know that's not ideal, but as soon as we have that finalized, I'm hoping to be off the UAL soon. I don't know how long that process takes, but it definitely helps that you pass these tonight. That doesn't hurt us; it helps us to be in compliance. So thank you, and I appreciate that.

COUNTY ATTORNEY UPDATES:

County Attorney Johnston said yes sir. Mr. Chairman there was discussion about the Sheriff's Department utilizing County property for a Firearms Qualification range, and there was a question as to whether or not our County's insurance policy will cover that activity. I reached out to Sedgwick Insurance, and our liaison at Sedgwick Insurance indicated that any share of personnel should be covered under the workers' comp policy for injuries they sustain as a part of their training on the shooting range. In addition, the county has a Shooting Range Ordinance listed under Article IV of our County's UDO, and it also requires a liability insurance policy at a minimum of \$1 million per occurrence. In addition, we probably need to prepare and draft some sort of written indemnification language for individuals that use that facility, but I wanted to answer your question as it as it relates to the liability insurance. We'll continue to work with the Sheriff's Department in formulating some type of agreement, if the Board so chooses. We'll keep you updated.

Chairman Jefferies said you want a commitment from the Board. Right? Attorney Johnston said not tonight, but at some point. That's all for my updates.

COMMISSIONER COMMENTS:

Commissioner Rose: Thank everybody for coming out tonight. It's been a long process. I think everybody's put a lot into it, and I just thank everybody for coming out tonight. I know everybody's not going to be happy with everything. Nobody ever is, but I just thank everybody for coming and participating. The one's tuning in, thank you. And sorry for my voice.

ANNOUNCEMENTS AND UPCOMING EVENTS:

- July 1, 2024 Board of Commissioners Meeting at 6:30 p.m. at the Historic Courthouse
- July 15, 2024 Board of Commissioners Meeting at 6:30 p.m. at the Historic Courthouse

CLOSED SESSION:

A motion was made at 8:19 pm by Commissioner Yarbrough and seconded by Commissioner Rose and **carried unanimously** to discuss matters relating to the location or expansion of

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industries or other businesses in the area served by the public body, which privilege is hereby acknowledged NCGS 143-318.11 (a) (4). (Ayes: Commissioners Yarbrough, Rose, Holt, Gwynn, Dickerson, McVey, and Jefferies)

ADJOURNMENT:

A **motion** was made at 8:33 pm by Commissioner Yarbrough and seconded by Commissioner Gwynn and **carried unanimously** to adjourn the meeting. (Ayes: Commissioners Yarbrough, Rose, McVey, Holt, Dickerson, Gwynn, and Jefferies)

Carla R. Smith
Clerk to the Board

Jeremiah Jefferies
Chairman

June 17, 2024

**A RESOLUTION BY THE COUNTY OF CASWELL
TO DIRECT THE EXPENDITURE OF OPIOID SETTLEMENT FUNDS**

WHEREAS Caswell County has joined national settlement agreements with companies engaged in the manufacturing, distribution, and dispensing of opioids.

WHEREAS the allocation, use, and reporting of funds stemming from these national settlement agreements and bankruptcy resolutions (“Opioid Settlement Funds”) are governed by the Memorandum of Agreement Between the State of North Carolina and Local Governments on Proceeds Relating to the Settlement of Opioid Litigation (“MOA”) and the Supplemental Agreement for Additional Funds from Additional Settlements of Opioid Litigation (“SAAF”);

WHEREAS Caswell County has received Opioid Settlement Funds pursuant to these national settlement agreements and deposited the Opioid Settlement Funds in a separate special revenue fund as required by section D of the MOA;

WHEREAS section E.6 of the MOA states that, before spending opioid settlement funds, the local government’s governing body must adopt a resolution that:

- (i) indicates that it is an authorization for expenditure of opioid settlement funds; and,
- (ii) states the specific strategy or strategies the county or municipality intends to fund pursuant to Option A or Option B, using the item letter and/or number in Exhibit A or Exhibit B to identify each funded strategy; and,
- (iii) states the amount dedicated to each strategy for a specific period of time.

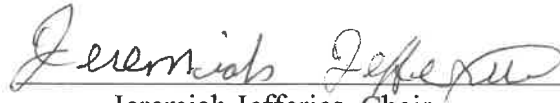
NOW, THEREFORE BE IT RESOLVED, in alignment with the NC MOA and SAAF, Caswell County authorizes the expenditure of opioid settlement funds as follows:

1. First strategy authorized

- a. Name of strategy: Addiction Treatment for Incarcerated Persons
- b. Strategy is included in Exhibit A
- c. Item letter and/or number in Exhibit A to the MOA: Strategy 11
- d. Amount authorized for this strategy: \$164,637
- e. Period of time during which expenditure may take place:
Start date July 1, 2024 through End date June 30, 2026
- f. Description of the program, project, or activity: Fund continued treatment for individuals who began addiction treatment prior to incarceration, provide voluntary screenings for opioid use disorder (OUD) to incarcerated persons, and provide medication to individuals with OUD who wish to begin treatment.
- g. Provider: Caswell County Sheriff Department

The total dollar amount of Opioid Settlement Funds appropriated across the above named and authorized strategies is \$164,637.

Adopted this the 17th day of June, 2024.



Jeremiah Jefferies, Chair
Caswell County Board of Commissioners

ATTEST:



Carla Smith, Clerk to the Board

COUNTY SEAL





CASWELL COUNTY

A Resolution Authorizing County Line Surveying

WHEREAS, the North Carolina Geodetic Survey has been designated and funded by the North Carolina General Assembly to assist with the re-survey of ambiguous or uncertain County boundaries, and


WHEREAS, the work can be completed at the invitation of the counties involved at no cost to the county government, and

WHEREAS, in order to initiate the process, the county should identify the county's ambiguous boundary and must appoint a "Special Commissioner of Boundaries."


NOW, THEREFORE, BE IT RESOLVED, by the Board of Commissioners of Caswell County as follows:

1. The Board deems the Caswell County boundary common with Person County is uncertain.
2. The Board hereby appoints Thomas Bernard, Caswell County Tax Director as Caswell County Special Commissioner on Boundaries.
3. The Board of Commissioners request that Caswell County's line be surveyed by the North Carolina Geodetic Survey, County Boundary Surveyor.
4. It is understood that the Board of Commissioners must formally take further action to amend the County Line.
5. This Resolution shall be in full effect upon its adoption this, the 17th day of June 2024.

ADOPTED, this the 17th day of June 2024


Jeremiah Jefferies, Chairman
Caswell County Board of Commissioners

Attest:


Carla Smith, Clerk to the Board

NORTH CAROLINA

**WASTE REMOVAL
SERVICES AGREEMENT**

CASWELL COUNTY

THIS AGREEMENT, is made and entered into this ____ day of _____, 2024 by and between Caswell County, North Carolina (the "County"), party of the first part, and First Piedmont Corporation (the "Provider"), party of the second part;

WITNESSETH:

For the purpose and subject to the terms and conditions hereinafter set forth, the County hereby contracts for the services of the Provider, and the Provider agrees to provide the services to the County in accordance with the terms of this Agreement.

1. **SERVICES TO BE PROVIDED.** The services to be performed by the Provider shall be as follows: collect, transport, and dispose of solid waste for Caswell County and County owned facilities and provide all equipment and open top containers related thereto as outlined on that certain proposal from Provider dated May 15, 2024, attached hereto as Exhibit A and incorporated herein by reference (the "Proposal").

Provider shall not sub-contract all or any part of the services provided for in this Agreement without written approval of the County.

2. **TERM.** The services of the Provider shall begin July 1, 2024, and shall be provided until June 30, 2027, unless sooner terminated as provided herein.

3. **ACCOUNT PAYABLE.** Provider shall submit an invoice for services provided monthly. It shall detail all services provided in payment requests. The County will make payments to Provider upon receipt of and approval of the invoice by the contracting department. The Haul Rates, Surcharges, Tipping Fees, and all other fees and discounts applicable to the Services shall be as provided in the Proposal, including, but not limited to, Appendix A and Attachment A thereto.

4. **RELATIONSHIP OF PARTIES.** Provider is an independent contractor of the County. Provider represents that it has or will secure, at its own expense, all personnel required in performing the services under this Agreement. Such personnel shall not be employees of or have any contractual relationship with the County. All personnel engaged in work under this Agreement shall be fully qualified and shall be authorized or permitted under state and local law to perform such services. It is further agreed that the Provider will obey all State and Federal statutes, rules and regulations that are applicable to provisions of the services called herein. Neither Provider nor any employee of the Provider shall be deemed an officer, employee or agent of the County.

5. **TERMINATION.** The County may terminate this agreement upon thirty (30) days' written notice to Provider. This Agreement may be terminated by Provider upon thirty (30) days' written notice to the County if the County is in breach of this Agreement and fails to cure said breach within thirty (30) days of receipt of the written notice specified herein.

6. **INSURANCE REQUIREMENTS:** The Provider shall obtain, at its sole expense, all insurance required in the following paragraphs and shall not commence work until such insurance is in effect and certification thereof has been received by Caswell County's Finance Office. If any required insurance policy expires during the term of this agreement, Provider must provide a certificate of insurance to the Caswell County Finance Office as evidence of policy renewal prior to such policy expiration.

Provider signature on this agreement indicates that Provider agrees to the terms of this insurance section and understands that failure to comply may result in cancellation of this agreement at Caswell County's option.

Workers' Compensation Insurance: with limits for Coverage A Statutory - for State of North Carolina and Coverage B - Employers Liability \$500,000 each accident/disease each employee/disease policy limit.

Commercial General Liability - with limits no less than \$2,000,000 per occurrence and \$3,000,000 aggregate, including contractual liability.

Commercial Automobile Liability, with limits no less than \$2,000,000 per occurrence for bodily injury and property damage for any vehicle used during performance of contract services, including coverage for owned, hired, and non-owned vehicles. Evidence of commercial automobile coverage is only necessary if vehicles are used in the provision of services under this Agreement.

If any coverage is on a claims-made basis, Provider agrees to maintain a retroactive date prior to or equal to the effective date of this Agreement and to purchase and maintain Supplemental Extended Reporting Period or "tail coverage" with a minimum reporting period of not less than three (3) years if the policy expires or is cancelled or non-renewed. If coverage is replaced, the new policy must include full prior acts coverage or a retroactive date to cover the effective dates of this Agreement. Provider shall provide a Certificate of Insurance annually to Caswell County indicating any claims-made coverage and respective retroactive date. The duty to provide extended coverage as set forth herein survives the effective dates of this Agreement.

All insurance companies must be authorized to do business in North Carolina and have an AM Best rating of "A-/VII" or better, or have reasonable equivalent financial strength to the satisfaction of the County's Finance Office. Proof of rating shall be provided to the county upon request.

Insurance with limits no less than those specified above shall be evidenced by a Certificate of Insurance issued by a duly authorized representative of the insurer and dated no more than thirty (30) days prior to the start date of the agreement. In the case of self-insurance, a letter of explanation must be provided to and approved by the Caswell County Manager.

The Provider shall be responsible for providing immediate notice of policy cancellation or non-renewal during the term of this Agreement to the Caswell County Finance Office and for three years subsequent for any claims made coverage.

If Provider does not meet the insurance requirements specified above, alternate insurance coverage satisfactory to Caswell County may be considered. Any requests for consideration of alternate coverage must be presented by Provider PRIOR TO provision of any services associated with this Agreement. In the event that Provider uses subcontractors to perform any of the services under this Agreement, then and in that event, Provider shall contractually require such subcontractor(s) to meet all of the requirements of this section.

7. **INDEMNIFICATION.** Provider agrees to defend, indemnify, and hold harmless the County, for all loss, liability, claims or expense (including reasonable attorney's fees) arising from bodily injury, including death or property damage, to any person or persons caused in whole or in part by the negligence or misconduct of the Provider, except to the extent same are caused by the negligence or willful misconduct of the County. It is the intent of this section to require Provider to indemnify Caswell County to the extent permitted under North Carolina law.

8. **NO WAIVER OF SOVEREIGN IMMUNITY.** Caswell County and the Provider agree that nothing in this Agreement shall be construed to mandate purchase of insurance by Caswell County pursuant to N.C.G.S. 153-A-435; or to in any other way waive Caswell County's defense of sovereign or governmental immunity from any cause of action alleged or brought against Caswell County for any reason if otherwise available as a matter of law.

9. **NON-ASSIGNMENT.** Provider shall not assign all or any portion of this Agreement, including rights to payments, to any other party without the prior written consent of the County.

10. **ENTIRE AGREEMENT.** The parties have read this Agreement and agree to be bound by all of its terms, and further agree that it constitutes the complete and exclusive statement of the Agreement between the parties unless and until modified in writing and signed by the parties. Modifications may be evidenced by electronic signatures.

11. **NON-APPROPRIATION.** Provider recognized that Caswell County is a governmental entity, and the contract validity is based upon the availability of public funding under the authority of its statutory mandate. In the event that public funds are not available and not appropriated to purchase the services specified in this Agreement, then this Agreement shall automatically expire without penalty to Caswell County and without the thirty (30) day notice requirement set forth in Section 5.

In the event of a legal change in Caswell County's statutory authority, mandate, and mandated functions which adversely affects Caswell County's authority to continue its obligations under this Agreement, then this Agreement shall automatically expire without penalty to Caswell County and without the thirty (30) day notice requirement set forth in Section 5.

12. **GOVERNING LAW.** Both parties agree that this Agreement shall be governed by the laws of the State of North Carolina.

13. **E-VERIFY REQUIREMENTS.** To ensure compliance with the E-Verify requirements of the General Statutes of North Carolina, all contractors, including any subcontractors employed by the contract(s), by submitting a bid, proposal or any other response, or by providing any material, equipment, supplies, services, etc, attest and affirm that they are aware and in full compliance with Article 2 of Chapter 64, (NCGS-64-26(a)) relating to the E-Verify requirements.

14. **IRAN DIVESTMENT.** By signing this agreement, Provider certifies that as of the date of execution of this Agreement 1) it does not appear on the Final Divestment List created by the North Carolina State Treasurer pursuant to N.C.G.S. 147-6E and published on the State Treasurer's website at www.nctreasurer.com/iran and 2) it will not utilize any subcontractor that appears on the Final Divestment List in the performance of duties under this Agreement.

15. **FEDERAL FUNDS.** If the source of funds for this contract is federal funds, the following federal provisions apply pursuant to 2 C.F.R. § 200.326 and 2 C.F.R. Part 200, Appendix II (as applicable): Equal Employment Opportunity (41 C.F.R. Part 60); Davis-Bacon Act (40 U.S.C. 3141-3148); Copeland "Anti-Kickback" Act (40 U.S.C. 3145); Contract Work Hours and Safety Standards Act (40 U.S.C. 3701-3708); Clean Air Act (42 U.S.C. 7401-7671q); and the Federal Water Pollution Control Act (33 U.S.C. 1251-1387); Debarment and Suspension (Executive Orders 12549 and 12689); Byrd Anti-Lobbying Amendment (31 U.S.C. 1352); Procurement of Recovered Materials (2 C.F.R. § 200.322); and Record Retention Requirements (2 C.F.R. § 200.324).



Appendix A

Caswell County Convenience Centers Haul rate, Surcharges, Tipping, and disposal Location

Jul.2024 To Jun2025

	Haul Rate	Surcharges	Tipping	Disposal location
Anderson	\$262.33	See ESC CHART	\$60.00/ton	FPC Transfer Station
Casville	\$202.83	See ESC CHART	\$60.00/ton	FPC Transfer Station
Cherry Grove	\$414.28	See ESC CHART	\$51.39/ton	Upper Piedmont
119N	\$229.24	See ESC CHART	\$60.00/ton	FPC Transfer Station
Milton	\$156.31	See ESC CHART	\$60.00/ton	FPC Transfer Station
Pelham	\$170.22	See ESC CHART	\$60.00/ton	FPC Transfer Station
Nicks RD	\$266.24	See ESC CHART	\$60.00/ton	FPC Transfer Station
Providence	\$173.46	See ESC CHART	\$60.00/ton	FPC Transfer Station
Landfill_OT	\$190.49	See ESC CHART	\$35.00/ton	FPC Landfill
Landfill_Pack.	\$195.96	See ESC CHART	\$60.00/ton	FPC Transfer Station

Jul.2025 To Jun2026

	Haul Rate	Surcharges	Tipping	Disposal location
Anderson	\$270.20	SEE ESC CHART	\$61.80/ton	FPC Transfer Station
Casville	\$208.92	SEE ESC CHART	\$61.80/ton	FPC Transfer Station
Cherry Grove	\$426.71	SEE ESC CHART	\$51.39/ton	Upper Piedmont
119N	\$236.12	SEE ESC CHART	\$61.80/ton	FPC Transfer Station
Milton	\$160.99	SEE ESC CHART	\$61.80/ton	FPC Transfer Station
Pelham	\$175.32	SEE ESC CHART	\$61.80/ton	FPC Transfer Station
Nicks RD	\$274.23	SEE ESC CHART	\$61.80/ton	FPC Transfer Station
Providence	\$178.67	SEE ESC CHART	\$61.80/ton	FPC Transfer Station
Landfill_OT	\$196.20	SEE ESC CHART	\$36.05/ton	FPC Landfill
Landfill_Pack.	\$201.83	SEE ESC CHART	\$61.80/ton	FPC Transfer Station

Jul.2026 To Jun2027

	Haul Rate	Surcharges	Tipping	Disposal location
Anderson	\$278.31	SEE ESC CHART	\$63.65/ton	FPC Transfer Station
Casville	\$215.19	SEE ESC CHART	\$63.65/ton	FPC Transfer Station
Cherry Grove	\$439.51	SEE ESC CHART	\$51.39/ton	Upper Piedmont
119N	\$243.21	SEE ESC CHART	\$63.65/ton	FPC Transfer Station
Milton	\$165.82	SEE ESC CHART	\$63.65/ton	FPC Transfer Station
Pelham	\$180.58	SEE ESC CHART	\$63.65/ton	FPC Transfer Station
Nicks RD	\$282.46	SEE ESC CHART	\$63.65/ton	FPC Transfer Station
Providence	\$184.03	SEE ESC CHART	\$63.65/ton	FPC Transfer Station
Landfill_OT	\$202.09	SEE ESC CHART	\$37.13/ton	FPC Landfill
Landfill_Pack.	\$207.89	SEE ESC CHART	\$63.65/ton	FPC Transfer Station

* Annual increases shown at max 3% for illustrative purposes

** Energy Surcharge is subject to change per the Department of Energy. See attached ESC Chart.

*** NC state tax of \$2/ton not shown on FPC Transfer Station and Upper Piedmont disposal rates

CASWELL COUNTY, NORTH CAROLINA

FIRST PIEDMONT CORPORATION

By: _____

By: Ricky Harris

Date: _____

Name/Title: DIRECTOR OF SALES

Mailing Address:

This instrument has been pre-audited in the manner required by the Local Government Budget and Fiscal Control Act.

Finance Director

CASWELL COUNTY, NORTH CAROLINA
FISCAL YEAR 2024
BUDGET AMENDMENT NO. 20
June 17, 2024 Board Meeting

BE IT ORDAINED by the Caswell County Board of Commissioners that the following amendment is hereby made to the Fiscal Year 2024 budget.

Item I: End of Year Budget Revisions - General Funds

JUSTIFICATION: At the end of the fiscal year, certain budgetary actions are required to comply with state Statutes and to ensure that actual expenditures do not exceed the budget authority established by the County's budget ordinances.

		FY24 Current Budget	Increase (Decrease)	FY24 Amended Budget
Transfer #1: The salary line is understated due to the new county manager's salary being more than the previous county manager's salary. The retirement benefit line was underbudgeted in FY24. Contractual Services - Attorney costs is expected to budget. These budgets were corrected in the FY25 budget. Amounts are available in Finance and Central Services to transfer to the Administration to adjust the budget.				
EXPENDITURES:				
Administration	Salaries	465,678	10,000	475,678
Administration	Benefits	74,049	50,000	124,049
Administration	Contractual Services	85,000	10,000	95,000
Finance	Salaries	295,237	(20,000)	275,237
Finance	Benefits	125,649	(30,000)	95,649
Central Services	Benefits	187,710	(20,000)	167,710
-				

Transfer #2: As we noted during the FY25 budget development, the vacancy rate for the Sheriff's Department was set too high. Savings is available in the Detention and School Resource Officers departments to transfer to cover the expected overage.

EXPENDITURES:				
Sheriff's Office	Salaries	2,026,393	100,000	2,126,393
Detention Center	Salaries	1,079,031	(50,000)	1,029,031
School Resource Officers	Salaries	307,904	(50,000)	257,904
-				

Transfer #3: The Debt Service budgets are underestimated based on actual expenditures to date. Appropriation is available in transfers to other funds to correct the debt service budget.

EXPENDITURES:				
Debt Service	Detention	705,224	21,000	726,224
Debt Service	Vehicles	441,084	45,000	486,084
Transfers		2,955,385	(66,000)	2,889,385
-				

CASWELL COUNTY, NORTH CAROLINA
FISCAL YEAR 2024
BUDGET AMENDMENT NO. 20
June 17, 2024 Board Meeting

Item II: End of Year Budget Revisions - Other Funds

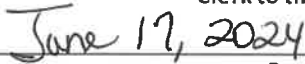
JUSTIFICATION: Governmental Accounting Standards Board (GASB) changes in fiscal year 2021 required that representative payee, inmate trust and register of deeds remittance funds be accounted for in separate funds and be budgeted annually. The fiscal year 2021 audit had not been finalized at the time the fiscal year 2024 developed. As a result, the budgets established for these funds were understated. Budget amendments are needed to establish appropriate amounts for fiscal year 2024.

	FY24 Current Budget	Increase (Decrease)	FY24 Amended Budget
Fund: Representative Payee Fund			
REVENUES	125,000	175,000	300,000
EXPENDITURES	125,000	175,000	300,000
Fund: Inmate Trust Liability			
REVENUES	25,000	175,000	200,000
EXPENDITURES	25,000	175,000	200,000
Fund: Inmate Trust Liability			
REVENUES	25,000	175,000	200,000
EXPENDITURES	25,000	175,000	200,000
Fund: Register of Deeds Remittance Fund			
REVENUES	25,000	275,000	300,000
EXPENDITURES	25,000	275,000	300,000

ATTEST:



Clerk to the Board



Date



Chairman

**CASWELL COUNTY
ENTERPRISE FUND ORDINANCES
FISCAL YEAR 2025**

BE IT ORDAINED by the Board of Commissioners of Caswell County, North Carolina that the following ordinance is hereby adopted for Enterprise Funds that include Solid Waste Operating Fund and Caswell Division of Transportation Fund:

Section 1. **SOLID WASTE HOUSEHOLD FEE.** The Tax Collector of Caswell County is authorized, empowered and commanded to collect a Residential Household fee of \$120 per household for residential waste removal along with the annual real property tax bill and direct the revenues from the fee to the Solid Waste Operating Fund. The revenues are based on 9,700 households and a collection rate of 98.43%.

Section 2. **SOLID WASTE OPERATING FUND REVENUES.** It is estimated that the following revenue will be available in the Solid Waste Operating Fund for the fiscal year beginning July 1, 2024 and ending June 30, 2025.

Availability Fees	1,157,900
Tipping Fees	575,100
Disposal Fees	21,000
Scrap Tire Tax	41,000
Recycling Appliances	7,000
Interest on Investments	700
Miscellaneous Revenues	1,000
TOTAL	\$1,803,000

Section 3. **SOLID WASTE OPERATING FUND EXPENDITURES.** The total amount is hereby appropriated in the Solid Waste Operating Fund for the fiscal year beginning July 1, 2024 and ending June 30, 2025.

Operating Expenses	\$1,803,000
Total	\$1,803,000

Section 4. **CASWELL DIVISION OF TRANSPORTATION FUND REVENUES.** It is estimated that the following revenue will be available in the Caswell Division of Transportation Fund for the fiscal year beginning July 1, 2024 and ending June 30, 2025.

CDOT/ ROAP Grant	145,664
ROAP – TTAP	18,000
State: Admin Reimbursements	118,039
State: Capital Reimbursements	235,080
Medicaid Reimbursements	140,000
OE Enterprise	6,000
Other Transportation	12,000
Restricted Grants (PRTC)	60,000
Sale of Fixed Assets	15,000
Interest on Investments	200
Appropriated Fund Balance	266,017
TOTAL	\$1,016,000

Section 5. **CASWELL DIVISION OF TRANSPORTATION FUND EXPENDITURES.** The total amount is hereby appropriated in the Caswell Division of Transportation Fund for the fiscal year beginning July 1, 2024 and ending June 30, 2025.

Operating Expenses	\$ 544,247
Capital Outlay	260,700
Administrative Expenses	211,053
Total	\$ 1,016,000

Section 6: **ENCUMBRANCES AT YEAR END.** Operating funds encumbered by the County as of June 30, 2024 or otherwise designated, are hereby re-appropriated for this fiscal year.

Section 7: **FINANCIAL ACCOUNTING AND REPORTING.** The Finance Director is hereby directed to maintain within the Solid Waste Operating Fund and the Caswell Division of Transportation Fund sufficient specific detailed accounting records and to report annually on the financial status of these funds.

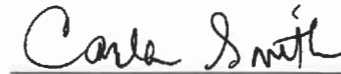
Section 8. Copies of this Budget Ordinance shall be furnished to the Budget Officer, the Finance Director and the Tax Assessor for direction in the carrying out of their duties.

Adopted this 17th day of June, 2024



Jeremiah Jefferies, Chair
Caswell County Board of Commissioners

ATTEST:



Carla Smith
Clerk to the Board

**CASWELL COUNTY
CUSTODIAL FUNDS ORDINANCE
FISCAL YEAR 2025**

BE IT ORDAINED by the Board of Commissioners of Caswell County, North Carolina that the following ordinance is hereby adopted for Custodial Funds, which include Municipal Tax Fund and Inmate Trust Fund:

Section 1. **MUNICIPAL PROPERTY TAX COLLECTIONS ESTIMATED REVENUES.** The Tax Collector collects all taxes levied by municipalities located within Caswell County. The estimated revenues for the municipalities for the fiscal year beginning July 1, 2024 and ending June 30, 2025 by municipality is:

Property Tax Revenues - Milton	50,000
Property Tax Revenues - Yanceyville	330,000
TOTAL	\$ 380,000

Section 2. **MUNICIPAL PROPERTY TAX DISTRIBUTIONS.** The amount appropriated to the municipality will equal the actual tax collections. The final budget appropriation for each district will be adjusted to equal the amounts collected regardless of the estimated revenues in Section 1.

Milton	50,000
Yanceyville	330,000
TOTAL	\$ 380,000

Section 3. **JAIL INMATE TRUST FUND REVENUES.** It is estimated that the following revenue will be available in the Jail Inmate Pay Fund for the fiscal year beginning July 1, 2024 and ending June 30, 2025.

Jail Inmate Pay Trust Revenues	\$200,000
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Section 4. **JAIL INMATE TRUST FUND EXPENDITURES.** The total amount is hereby appropriated in the Jail Inmate Pay Fund for the fiscal year beginning July 1, 2024 and ending June 30, 2025.

Inmate Refunds	\$200,000
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Section 5: **FINANCIAL ACCOUNTING AND REPORTING.** The Finance Director is hereby directed to maintain within the CUSTODIAL FUNDS sufficient specific detailed accounting records and to report annually on the financial status of each Fund.

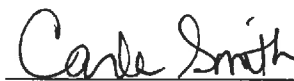
Section 6. Copies of this Budget Ordinance shall be furnished to the Budget Officer, the Finance Director and the Tax Assessor for direction in carrying out their duties.

Adopted this 17th day of June, 2024

ATTEST:



Jeremiah Jefferies, Chair
Caswell County Board of Commissioners



Carla Smith
Clerk to the Board

**CASWELL COUNTY
SPECIAL REVENUE FUNDS ORDINANCE
FISCAL YEAR 2025**

BE IT ORDAINED by the Board of Commissioners of Caswell County, North Carolina that the following ordinance is hereby adopted for Special Revenue Funds that include Fire Tax District, Emergency Telephone System Fund, Family Services Fund, Occupancy Tax Fund, Section 8 Housing Fund, Department of Social Services (DSS) Representative Payee Fund, Fines and Forfeitures, Register of Deeds Fee Remittance Fund and Opioid Settlement Fund:

Section 1. ESTIMATED REVENUES: FIRE TAX DISTRICT. This Budget Ordinance hereby establishes the Fire District Fund in accordance with NCGS 159-26(b)(2) for the purpose of collecting and disbursing the collections of property taxes for the various Fire Districts located in Caswell County and distribution of motor vehicle tax and fees and a portion of county sales tax.

TAX LEVY: There is hereby levied a tax rate of three and three tenths' cents (.033) per one hundred dollars of valuation (\$100) of property listed for taxes as of January 1, 2024 for both the Casville and County Fire Service Tax Districts below for the purposes of funding Fire Department operations. The estimated revenues for each Tax District are based on the tax rate, property value as of January 1, 2024 and Fiscal Year 2022 estimated collection rate.

OTHER REVENUES: The Fire Districts also receive Motor Vehicle Tax and Fee Revenues, a portion of the county sales tax distributed based on the ad valorem tax values and a transfer from the General Fund for Rescue Operations.

The estimated revenues for the fiscal year beginning July 1, 2024 and ending June 30, 2025 are:

Property Tax Revenues	\$ 764,020
Motor Vehicle Tax Revenues	61,000
Motor Vehicle Fee Revenues	315,480
Transfer from General Fund – Sales Tax	218,500
TOTAL	\$1,359,000

Section 2. EXPENDITURES: FIRE TAX DISTRIBUTIONS. The amount appropriated to each Fire District will equal the actual tax collections. The final budget appropriation for each district will be adjusted to equal the amounts collected regardless of the estimated revenue in Section 1. The estimated distribution to each fire department, by revenue source for the fiscal year beginning July 1, 2024 and ending June 30, 2025 are estimated and hereby appropriated to each Fire District.

	Property Tax	Motor Vehicle Tax	Motor Vehicle Fee	Sales Tax	Total
Anderson	78,210	6,333	31,548	22,333	138,424
Casville	67,904	4,000	31,548	17,500	120,952
Cherry Grove	92,884	6,333	31,548	22,333	153,098
Leasburg	46,593	6,333	31,548	22,333	106,807
Milton	45,712	6,333	31,548	22,334	105,927
Pelham	78,928	6,333	31,548	22,334	139,143
Prospect Hill	78,592	6,333	31,548	22,334	138,807
Providence	80,748	6,334	31,548	22,333	140,963
Semora	73,455	6,334	31,548	22,333	133,670
Yanceyville	119,494	6,334	31,548	22,333	179,709
Total	763,520	61,000	315,480	218,500	1,357,500

Travel Reimbursement / Mileage for Fire Marshall	1,500
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TOTAL	\$1,359,000
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Section 3. **EMERGENCY TELEPHONE SYSTEM FUND REVENUES.** It is estimated that the following restricted revenues from a state distribution of 911 Fees will be available in the Emergency Telephone System Fund for the fiscal year beginning July 1, 2024 and ending June 30, 2025.

North Carolina 911 Fees	\$100,000
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Section 4. **EMERGENCY TELEPHONE SYSTEM FUND EXPENDITURES.** The total amount is hereby appropriated in the Emergency Telephone System Fund to build the E-911 database and system for the fiscal year beginning July 1, 2024 and ending June 30, 2025.

Enhanced 911	\$100,000
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Section 5. **REPRESENTATIVE PAYEE FUND REVENUES.** It is estimated that the following revenue will be available in the Representative Payee Fund for the fiscal year beginning July 1, 2024 and ending June 30, 2025.

Social Security Trust Revenues	\$300,000
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Section 6. **REPRESENTATIVE PAYEE FUND EXPENDITURES.** The total amount is hereby appropriated in the Representative Payee Fund for the fiscal year beginning July 1, 2024 and ending June 30, 2025.

Agency Expenditures	\$300,000
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Section 7. **FINES AND FORFEITURES REVENUES.** It is estimated that the following revenue will be available in the Fines and Forfeitures Fund for the fiscal year beginning July 1, 2024 and ending June 30, 2025.

Fines and Forfeitures	\$ 75,000
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Section 8. **FINES AND FORFEITURES EXPENDITURES.** The total amount is hereby appropriated in the Fines and Forfeitures Fund for the fiscal year beginning July 1, 2024 and ending June 30, 2025.

Payment to Public Schools	\$75,000
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Section 9. **REGISTER OF DEEDS REMITTANCE FUND REVENUES.** It is estimated that the following revenue will be available in the Register of Deeds Remittance Fund for the fiscal year beginning July 1, 2024 and ending June 30, 2025.

Register of Deeds Fees	\$300,000
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Section 10. **REGISTER OF DEEDS REMITTANCE FUND EXPENDITURES.** The total amount is hereby appropriated in the Register of Deeds Remittance Fund for the fiscal year beginning July 1, 2024 and ending June 30, 2025.

State Treasured – Deed of Trust Distribution	\$300,000
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Section 11. **FAMILY SERVICES FUND REVENUES.** It is estimated that the following revenue will be available in the Family Services Fund for the fiscal year beginning July 1, 2024 and ending June 30, 2025.

NC Council for Women	\$ 51,000
Marriage License Fees	17,000
Governor's Crime Commission	52,000
Family Violence Prevention	47,000
Divorce Filing Fees	19,000
TOTAL FUND REVENUES	\$ 186,000

Section 12. **FAMILY SERVICES FUND EXPENDITURES.** The total amount is hereby appropriated in the Family Services Fund for the fiscal year beginning July 1, 2024 and ending June 30, 2025.

Administration / Operations	\$ 186,000
TOTAL FUND EXPENDITURES	

Section 13. **OCCUPANCY TAX FUND REVENUES.** It is estimated that the following revenue will be available in the Occupancy Tax Fund for the fiscal year beginning July 1, 2024 and ending June 30, 2025.

Occupancy Tax	\$40,000
TOTAL FUND REVENUES	\$40,000

Section 14. **OCCUPANCY TAX FUND EXPENDITURES.** The total amount is hereby appropriated in the Occupancy Tax Fund for the fiscal year beginning July 1, 2024 and ending June 30, 2025.

Tourism Development	\$40,000
TOTAL FUND EXPENDITURES	\$40,000

Section 15. **SECTION 8 HOUSING AUTHORITY FUND REVENUES.** It is estimated that the following revenue will be available in the Section 8 Housing Authority Fund for the fiscal year beginning July 1, 2024 and ending June 30, 2025.

Housing Authority Allocation	\$1,085,000
Refunds and Fraud Recovery	2,000
Appropriated Fund Balance	20,000
TOTAL FUND REVENUES	\$1,107,000

Section 16. **SECTION 8 HOUSING AUTHORITY FUND EXPENDITURES.** The total amount is hereby appropriated in the Section 8 Housing Authority Fund for the fiscal year beginning July 1, 2024 and ending June 30, 2025.

Housing Authority Payments	\$ 900,000
Administration	172,887
Operations	24,113
Landlord Incentive Funds	10,000
TOTAL FUND EXPENDITURES	\$1,107,000

Section 17. **OPIOID SETTLEMENT FUND REVENUES.** It is estimated that the following revenue will be available in the Opioid Settlement Fund for the fiscal year beginning July 1, 2024 and ending June 30, 2025.

Fund Balance	\$ 82,000
TOTAL FUND REVENUES	\$ 82,000

Section 18. **OPIOID SETTLEMENT FUND EXPENDITURES.** The total amount is hereby appropriated in the Opioid Settlement Fund pursuant to the Resolution adopted by the Board of Commissioners on June 17, 2024, for the fiscal year beginning July 1, 2024 and ending June 30, 2025.

Addiction Treatment for Incarcerated Persons	\$ 82,000
TOTAL FUND EXPENDITURES	\$82,000

Section 19: **FINANCIAL ACCOUNTING AND REPORTING.** The Finance Director is hereby directed to maintain within the Special Revenues Funds sufficient specific detailed accounting records and to report annually on the financial status of each Fund.

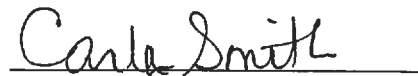
Section 20. Copies of this Budget Ordinance shall be furnished to the Budget Officer, the Finance Director and the Tax Assessor for direction in the carrying out of their duties.

Adopted this 17th day of June, 2024

ATTEST:



Jeremiah Jefferies, Chair
Caswell County Board of Commissioners



Carla Smith
Clerk to the Board

**CASWELL COUNTY
GENERAL FUND ORDINANCE
FISCAL YEAR 2025**

BE IT ORDAINED by the Board of Commissioners of Caswell County that:

Section 1: **TAX LEVY.** There is hereby levied a tax at the rate of fifty-eight and five tenths' cents (.5850) per one hundred dollars (\$100) valuation of the property that is located with Caswell County and listed for taxes as of January 1, 2024. The revenue from this source is for the purpose of raising the revenue listed as "Ad Valorem Taxes" in the General Fund in Section 3 of this ordinance.

This rate of tax is based on an estimated total valuation of property (real, personal, and public service corporation) for the purpose of taxation of \$2,084,865,473 and an estimated collection rate of 98.61% and an estimated motor vehicle value of \$220,000,000 and a collection rate of 100%.

The Tax Administrator of Caswell County is hereby authorized, empowered and commanded to collect the taxes set for in the records and files in the office of the Caswell County Tax Administration Department in the amounts and from the taxpayers likewise therein set forth. Such taxes are hereby declared to be a first lien upon all real property of the respective taxpayers in the County of Caswell, and this order shall be a full and sufficient authority to direct, require and enable the Tax Administrator to levy on and sell any real or personal property of such taxpayers, with or without the assistance of the Caswell County Sheriff, for an on account thereof, in accordance with law.

Section 2: **GENERAL FUND CONSOLIDATED SUBFUNDS.** The County's General Fund is comprised of eight subfunds: General Fund, Court Facilities, Register of Deeds Automation Fund, Public Health Department, Department of Social Services, Library, Special Separation Allowance and Revaluation Fund. The Estimated Revenues and Expenditure Appropriations are presented separately for each fund. To the extent General Fund Revenues are needed to balance a subfund, an intrafund transfer from the General Fund is budgeted in the subfund. The primary General Fund is detailed in Sections 3 and 5. The Subfunds are detailed in Section 6.

Section 3. **GENERAL FUND - REVENUES.** It is estimated that the following revenue will be available in the General Fund for the fiscal year beginning July 1, 2024 and ending on June 30, 2025.

GENERAL FUND REVENUES

Ad Valorem Taxes	13,390,000
Sales Taxes	7,347,000
Other Taxes	33,000
Intergovernmental/ Restricted	840,497
Intergovernmental/ Unrestricted	166,444
Permits and Fees	767,127
Sales and Services	2,246,300
Investment Earnings	425,000
Other General Revenue	78,000
Appropriated Fund Balance	3,266,632
TOTAL GENERAL FUND REVENUES	28,560,000

Section 4: **SALES TAX.** Thirty percent (30%) of the proceeds from the local half-cent sales and use tax authorized July 1, 1984 under authority of Article 40 of the North Carolina General Statutes and sixty percent (60%) of the local half-cent sales and use tax authorized October 1, 1986 under the authority of

Article 42 of the North Carolina General Statutes are hereby declared to be included in the appropriation for school capital outlay, capital projects, and/or school debt service.

Section 5. **GENERAL FUND EXPENDITURES.** The following expenditures are hereby appropriated in the General Fund for the operations of the County government and its activities for the Fiscal Year beginning July 1, 2024 and ending June 30, 2025:

GENERAL FUND EXPENDITURES

General Government:

Governing Body	90,283
Administration	571,279
Finance	565,639
Tax Department	715,109
Court Facilities	67,490
Elections	268,859
Register of Deeds	223,109
Information Technology	593,200
Maintenance	1,349,106
Public Buildings	78,060
Fleet Management	2,000
Non-Departmental	1,097,700
Subtotal - General Government Function	5,621,834

Public Safety:

Sheriff Department	3,611,620
Detention Center	2,312,731
School Resource Officer Program	109,864
911 Telecommunications	1,480,318
Building Inspections	411,442
Coroner/Medical Examiner	315,145
Emergency Management	21,500
Emergency Medical Services	2,560,545
Subtotal - Public Safety	10,823,165

Economic & Physical Development:

Economic Development	267,386
Planning Department	127,434
Cooperative Extension Services	497,825
Subtotal - Economic & Physical Development	892,645

Environmental Protection:

Soil & Water Conservation	138,680
Subtotal - Environmental Protection	138,680

Human Services:

Animal Control	142,313
Senior Services	612,453
DPS/Community Based Alternatives	136,627
Subtotal - Human Services	891,393

Cultural & Recreational Services:

Parks & Recreation	356,224
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Farmer Lake	107,769
Subtotal - Cultural & Recreational Services	463,993

Regional Agencies:

VAYA Healthcare	97,197
Subtotal - Regional Agencies	97,197

Special Appropriations:

Arts Council	5,000
Animal Protection Society (APS)	174,125
Caswell County Partnership for Children	3,000
Caswell Parish	15,000
Cooperative Forestry Services	115,824
Local Food Council	5,000
Caswell Historical Foundation	19,000
Caswell Horticulture Club	6,500
CGMBA County Outreach	20,000
Subtotal - Special Appropriations	363,449

Public Education:

Public Schools

Current Expense	2,779,228
Capital Outlay	465,000
Subtotal - Public Schools	3,244,228

Piedmont Community College:

Current Expense	494,459
Capital Outlay	585,000
Subtotal - Community College	1,079,459

Debt Services: School Bond & Private Placement:

School Bonds/Principal & Interest	644,953
Detention Center/Principal & Interest	682,766
Subtotal - School Bond & Private Placement	1,327,719

Debt Services: Installment Loans

2016 Courthouse HVAC Project	102,214
2018 PEMC/Library Construction Project	99,524
Subtotal - Installments	201,738

Debt Services Vehicle Lease Program:

Vehicle Lease/Sheriff	350,000
Vehicle Lease/County	140,000
Subtotal - Vehicle Lease Program	490,000

Salary and Benefit Reserve	240,000
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Transfers to Other Funds:

Revaluation Fund	70,000
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Public Library Fund	408,000
Fire Rescue Operations	218,500
Local Law Enforcement/Special Separation	133,000
Department of Social Services Fund	1,351,000
Public Health Fund	504,000
Subtotal - Transfers to Other Funds	2,684,500
TOTAL GENERAL FUND EXPENDITURES	28,560,000

Section 6. **GENERAL FUND SUBFUNDS.** The following subfunds are hereby appropriated for operations from the estimated revenue sources indicated for the Fiscal Year beginning July 1, 2024 and ending June 30, 2025.

Register of Deeds Automation Enhancement & Preservation Fund

Revenues:

Automation/Preservation Reserve	5,000
TOTAL FUND REVENUES	5,000

Expenditures:

Automation Enhancement Reserve	5,000
TOTAL FUND EXPENDITURES	5,000

Department of Social Services Fund

Revenues:

State & Federal Funding	3,425,317
Sales and Services	6,600
Other Revenues	2,083
Transfer/General Fund	1,351,000
Appropriated Fund Balance	306,000
TOTAL FUND REVENUES	5,091,000

Expenditures:

Operations	3,756,000
Client Services	1,241,028
Capital Outlay	93,972
TOTAL FUND EXPENDITURES	5,091,000

Public Health Fund

Revenues:

State Funding	777,856
Direct Fees	174,000
Insurance Fees	36,300
Medicaid	526,700
Medicare	2,000
Medicaid Capitation Payments	15,200
Medicaid AUBP Payment	126,200
Transfer from General Fund	504,000
Appropriated Fund Balance	886,744
TOTAL FUND REVENUES	3,049,000

Expenditures:

Administration / Operations	3,049,000
TOTAL FUND EXPENDITURES	3,049,000

Library Fund**Revenues:**

State Grant	82,982
Fines & Fees	2,000
Donations	1,018
Transfer from General Fund	408,000
TOTAL FUND REVENUES	494,000

Expenditures:

Administration / Operations	494,000
TOTAL FUND EXPENDITURES	494,000

Revaluation Fund**Revenues:**

Transfer from General Fund	70,000
TOTAL FUND REVENUES	70,000

Expenditures:

Reserve for Revaluation	70,000
TOTAL FUND EXPENDITURES	70,000

Special Separation Allowance Fund**Revenues:**

Transfer from General Fund	133,000
TOTAL FUND REVENUES	133,000

Expenditures:

Benefit Payments	133,000
TOTAL FUND EXPENDITURES	

TOTAL - GENERAL FUND AND SUBFUNDS	37,402,000
LESS INTRAFUND TRANSFERS	(2,466,000)
TOTAL - GENERAL FUND EXPENDITURES	34,936,000

Section 7: ELECTED OFFICIALS COMPENSATION.

- A. Funding is provided for a 2% compensation adjustment for the Register of Deeds and 2% for the Sheriff.
- B. The annual salary for the Board of Commissioners shall be \$8,500. The Board Chair's annual salary shall be \$10,500. All compensation changes shall take effect July 1, 2024.

Section 8: SALARY INCREASES – COUNTY EMPLOYEES.

- A. Funding is provided for a 2% compensation for all regular county employees effective July 1, 2024.
- B. The County Manager is hereby authorized to allocate the Salary Reserve to the General Fund Departments and Subfunds, including amendment of transfers to Subfunds.

Section 9. AUTHORITY TO TRANSFER APPROPRIATION: Appropriations in this budget ordinance are made at the department level. By statute, any amendments or modifications require Board approval

only when amounts are transferred between department; however, the following conditions are adopted as Caswell County Transfer Authority:

- A. The Budget Officer may not transfer any amounts between funds without the approval of the Board of Commissioners.
- B. The Budget Officer may transfer appropriations between objects of expenditures within a department without limitation.
- C. The Budget Officer may transfer appropriations between departments up to \$25,000. All such transfers are to be reported to the Board of Commissioners monthly.

Section 10: **AUTHORITY TO EXECUTE CONTRACTS.** The County Manager, or their designee, is hereby authorized to execute contractual documents under the following conditions:

- A. They may execute contracts for construction or repair projects that do not require formal competitive bid procedures and do not exceed \$25,000.
- B. They may execute contracts for amounts less than \$25,000 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 departmental appropriations; (3) lease of personal property within budgeted appropriations for more than 12 months; and (4) service contracts within appropriations or contracts for 12 months or less.
- C. They may execute grant agreements to or from governmental units and other public, private, and non-profit organizations that are within budgeted appropriations, unless a grantor requires approval and execution by the Board of Commissioners.
- D. They may execute contracts, as the lessor or lessee of buildings, land, equipment, vehicles, heavy equipment and other property provided that such leases are of one-year duration or less and that funds therefore are within budgeted appropriations and less than \$50,000.
- E. They may, within budgeted appropriations, approve all change orders and amendments to contracts not previously approved by the Board of Commissioners.

Section 11: **AUTHORITY TO ADMINISTER PAY AND CLASSIFICATION PLAN.** The County Manager is the Personnel Officer for the County and has full authority to administer the pay and classification plan. The County Manager is authorized to set salaries of employees at the time of hiring and/or promotion if the amount does not exceed the budget appropriations within the department. The following changes in positions, as they impact the departmental budget amounts, require approval of the Board of Commissioners:

- A. Any increase in full-time, regular positions.
- B. Any transfer of positions between funds.

Section 12: **SELF-FUNDED INSURANCE PLAN:** The County will continue the approved self-funded insurance plan that became effective July 1, 2019. The plan is administered by the NCCHIP program and Blue Cross Blue Shield is the insurance carrier. Qualifying employees will continue to pay a health insurance premium of \$25 per month for the base plan.

Section 13: **ENCUMBRANCES AT YEAR END.** Operating funds encumbered by the County as of June 30, 2024 or otherwise designated, are hereby re-appropriated for this fiscal year.

Section 14: **FINANCIAL ACCOUNTING AND REPORTING.** The Finance Director is hereby directed to maintain within the Special Revenues Funds sufficient specific detailed accounting records and to report annually on the financial status of each Fund.

Section 15. Copies of this Budget Ordinance shall be furnished to the Budget Officer, the Finance Director and the Tax Assessor for direction in the carrying out of their duties.

Adopted this 17th day of June, 2025

A handwritten signature in cursive script, reading "Jeremiah Jefferies", written over a horizontal line.

Jeremiah Jefferies, Chair
Caswell County Board of Commissioners

ATTEST:

A handwritten signature in cursive script, reading "Carla Smith", written over a horizontal line.

Carla Smith
Clerk to the Board

NORTH CAROLINA

CASWELL COUNTY

CONTRACT FOR LEGAL SERVICES

This contract for legal services (the “Agreement”) is effective as of August 1, 2024 (the “Effective Date”), by and between Caswell County, North Carolina, a political subdivision of the State of North Carolina (hereinafter “County”) and Johnston Law, PLLC (hereinafter referred to as “Firm”). County and Firm are collectively referred to herein as the “Parties”.

RECITALS

1. County desires Firm to represent the County on various legal matters and to designate Firm attorney W. Russell Johnston to serve as County Attorney representing the Caswell County Board of County Commissioners (hereinafter the “Board”) subject to the terms of this Agreement.
2. The Firm desires to represent the County on various legal matters and to designate Firm attorney W. Russell Johnston to serve as County Attorney subject to the terms of this Agreement.
3. The parties desire to memorialize their agreement as to the provision of legal services as hereinafter set forth.

NOW, THEREFORE, for and in consideration of the mutual covenants expressed herein it is agreed as follows:

1. Term of Agreement: The Initial Term of this Agreement will begin on August 1, 2024, and will continue until August 1, 2029, unless terminated pursuant to the provisions of Section 1.

2. Services: By entering into this Agreement, the Board appoints Firm attorney W. Russell Johnston to serve as County Attorney, and W. Russell Johnston, on behalf of the Firm accepts the appointment. Firm, acting as an independent contractor, shall provide the following legal services to the County subject to the exclusions and other terms and conditions of this Agreement:

- A. Advising the Board and Manager as requested on legal matters, and attending in person or occasionally remotely the Board's two (2) regular monthly meetings.
- B. Advising County Department Heads on legal matters.
- C. Preparing, drafting, and reviewing County contracts and consulting with County officials on the same.
- D. Preparing, drafting, and reviewing County ordinances and resolutions.
- E. Advising the Board as to the necessity and advisability of engaging outside counsel on legal matters and consulting and coordinating with such outside counsel on behalf of the County.
- F. Advising county boards where no conflicts exist.
- G. Providing such other legal advice as desired by the Board and/or the Manager and agreed to by the Firm.

It is expressly understood by the Parties that the scope of legal services provided for in this Agreement which are compensated as part of the general retainer as provided in Section 4 hereof, does not include the Firm or its attorneys providing the following services (unless specifically consented to by Firm in advance) which are specifically excepted from this engagement: litigation services; appearance at quasi-judicial hearings (other than annual Board of Equalization and review hearings only if conducted in conjunction with regularly scheduled meetings of the Board of Commissioners); real property title searches and real estate closings; services to the Social Services Department or Social Services Board in programmatic areas, custody matters, child support enforcement matters, etc.; representing the Board of Health (except for routine contracting matters); any services related to construction projects funded by third-party financing; service as bond counsel; services related to economic development projects; preparing county-wide zoning ordinances or similar new development regulations; or services to the Sheriff's office with regard to litigation or the investigation and/or prosecution of criminal matters.

County understands the work performed by Firm under this agreement may be provided by various attorneys working for the Firm as either associates, members, partners or of-counsel positions,

paralegals, and legal assistants. Firm and County understand and agree that due to conflicts, the specialized nature of the work, or other circumstances the representation of County from time to time may require the services of attorneys or other consulting professionals not associated with the Firm. It is agreed that when such an event arises, the Firm may refer cases requiring services to other lawyers and consulting professionals. Such referrals shall be with the consent and approval of the County Manager. The County agrees to compensate such lawyers and other professionals to which matters are referred at prevailing rates in the marketplace which are likely to be higher than the rates charged to the County by the Firm hereunder. It is expressly understood and agreed that the costs and expenses associated with legal services performed by professionals not affiliated with the Firm are in addition to the general retainer and other amounts paid to the Firm under this Agreement. The lawyers and legal professionals to whom the cases are referred shall submit bills directly to the County for payment by the County.

3. Independent Contractor Status: Firm offers its services as an independent contractor and, unless required by law, County has no liability for payment of any benefits or withholdings that would normally accrue to its employees by virtue of their employment with the County. No party to this Agreement intends or desires to establish an employee-employer relationship. Firm is exclusively responsible for providing all equipment, computers, office space and other items whatsoever related to the performance of the services called for hereunder. Neither County Attorney nor Firm shall maintain an office on County property. Except as otherwise specifically agreed to herein, the Firm, using its professional judgment, has complete discretion as to how and when it delivers the legal services contemplated hereby.

4. Compensation: Firm shall be compensated as follows:

- A. As a condition of the employment of Firm, County agrees to pay a minimum fee general retainer in the amount of \$7,500 to Firm each month beginning on August 1, 2024, and continuing on the first date of each month thereafter for the duration of this Agreement. This money is a minimum fee general retainer paid by County to ensure that the Firm is available to County if legal services are

needed now or in the future during the term of this Agreement and for legal work to be performed for the County as provided in Section 2 of this Agreement.

- B. County understands and specifically agrees that: (a) the minimum fee general retainer will be earned by the Firm immediately upon payment and will be deposited in the Firm's business account rather than a client trust account, and (b) the Firm will provide legal services to the County as described in Section 2 of this Agreement in exchange for the minimum fee general retainer. The County will be billed for work performed by the Firm in addition to the services outlined in Section 2 of this Agreement on an hourly basis at the rate of \$250.00 per hour for attorneys and between \$125-\$165 per hour for paralegals depending on the rates of the personnel involved. When this representation ends, the County will not be entitled to a refund of any portion of the minimum fee general retainer, even if the representation ends before the Firm has provided legal services equivalent in value to the minimum fee general retainer, unless it can be demonstrated that the minimum fee is clearly excessive fee under the circumstances.
- C. Fees for travel time are not included in the general retainer amount and will be billed and paid separately. Whenever travel is required for which Firm has at least ten (10) days advance notice, travel time and mileage costs shall be computed to and from the Firm's primary office in Yanceyville, NC to the meeting location. For any travel required for which Firm has less than ten (10) days advance notice travel time shall be computed to and from the Firm attorney's then current location to the meeting location.
- D. Expenses incurred by Firm on behalf of County, including, but not limited to mileage costs, filing fees, copy fees, recording fees, court costs advanced, and other miscellaneous fees, as well as all fees described herein, shall be billed to

the County and paid monthly. Firm's mileage costs and expenses shall be reimbursed at a rate that is no less than that allowed by the U.S. Internal Revenue Service, as amended from time to time.

- E. Firm shall submit monthly statements to the County of the general retainer owed, and, if applicable, any additional services rendered and expenses incurred through the last day of each month. Amounts due pursuant to each statement shall be paid to Firm by County no later than 15 days following County's receipt of an invoice from Firm.
- F. This Agreement shall be automatically amended to reflect any salary adjustments that are provided or required by the Employer's compensation policies to include all salary adjustments on the same basis as applied to the executive classification of employees.
- G. In addition, consideration shall be given on an annual basis to an increase in compensation. At any time during the term of the Agreement, Employer may, in its discretion, review and adjust the salary of the Employee, but in no event shall the Employee be paid less than the compensation set forth in Section 4 of the Agreement except by mutual written agreement between Employee and Employer. Such adjustments, if any, shall be made pursuant to a lawful governing body action. In such event, Employer and Employee agree to provide their best efforts and reasonable cooperation to execute a new agreement incorporating the adjusted salary.

5. Severance

- A. If the Employee is terminated without Cause, the Employer shall provide a severance payment equal to 3 months full salary. This severance shall be paid in a lump sum or in a continuation of salary on the existing [biweekly/monthly] basis, at the Employee's option.
- B. For purposes of this Agreement "Cause" means: (i) misconduct as defined in G.S. 96-14.6, whether such misconduct occurs on or off the job; (ii) any felonious act committed by Employee; (iii) any misdemeanor conviction for any crime; (iv) any failure to provide honest

service to the County; (v) failure to follow established rules and policies of the County, specifically including, but not limited to the County's substance abuse policy; or (vi) failure to follow the reasonable instruction of the County Commissioners.

- C. In the event that the Employee is terminated for Cause then Employee shall not be entitled to Severance or Benefits.

6. Resignation

Employee may terminate this Agreement by providing a minimum of 30 days notice of Employee's voluntary resignation subject to any applicable requirements set forth by state or local law.

7. Miscellaneous provisions:

- A. Firm shall provide legal malpractice insurance in its sole discretion and at its own expense.
- B. Telephone access will be provided by Firm's general office phone number with a Yanceyville number and area code. .
- C. By signing below, the County authorizes Firm to destroy client files six years after the conclusion of representation, and we may destroy them earlier with client consent. Firm reserves the right, and County agrees, for Firm to store all files in an electronic medium and not to retain paper files.

8. Expectations: Firm recognizes the need of County for accessibility and prompt service. To this end, it shall be the obligation of Firm's attorneys to diligently return phone calls, be reasonably available upon request, and otherwise meet reasonable deadlines imposed by the County.

9. Organization and Access to Services: Firm and the County Attorney represent the County, and not its individual Board members, employees, administrators or departments. However, the Firm shall be assigned legal tasks by the Manager pursuant to instructions from the Board and unless requested to the contrary, shall report to the Manager as to the progress and status of legal matters. The

Firm will also directly respond to inquiries from County Department Heads. Except in emergency situations, Firm shall not initiate any legal action without the permission of the Manager and/or Board.

10. Iran Divestment Certification: Firm certifies that, as of execution, it is not on the Final Divestment List as created by the State Treasurer pursuant to N.C.G.S. § 147-86.58. In compliance with the requirements of the Iran Divestment Act, Firm shall not utilize in the performance of this Agreement any subcontractor that is identified on the Final Divestment List.

11. E-Verify: Pursuant to the terms of the North Carolina General Statutes no county may enter into a contract unless the contractor and its subcontractors comply with the requirements of Article 2 of Chapter 64 of the North Carolina General Statutes. Where applicable, failure to maintain compliance with the requirements of Article 2 of Chapter 64 of the North Carolina General Statutes constitutes Sellers' breach of this Agreement.

[This Space Intentionally Left Blank-Signature Page to Follow]

IN WITNESS WHEREOF, County and Firm have caused this Agreement to be executed effective on the Effective Date by their respective duly authorized officers.

CASWELL COUNTY

By: _____
Jeremiah Jeffries, Chairman of the Board

ATTEST:

Carla Smith, Clerk to the Board

Johnston Law, PLLC

By: _____
W. Russell Johnston, Attorney at Law

This instrument has been preaudited in the manner required by the Local Government Budget and Fiscal Control Act.

Caswell County Finance Officer

CONTRACT OF EMPLOYMENT

NORTH CAROLINA

CASWELL COUNTY

This **Contract of Employment** made and entered into as of the ____ day of **July, 2024** by and between **CASWELL COUNTY, a body politic and political subdivision of the State of North Carolina**, hereinafter referred to as **CLIENT**, and **JOHNSTON LAW, PLLC**, of P.O. Box 1992, 994 Old Hwy NC 86 N., Town of Yanceyville, County of Caswell, State of North Carolina, 27379, hereinafter referred to as **ATTORNEYS**; the designation Client and Attorneys as used herein shall include said parties, their heirs, successors, and assigns, and shall include singular, plural, masculine, feminine, or neuter as required by context;

WITNESSETH:

For and in consideration of the foregoing premises and of the mutual covenants contained herein, and further good and valuable consideration, the receipt and sufficiency of which are hereby acknowledged, the parties hereto agree as follows:

I. PURPOSE OF EMPLOYMENT: Client employs Attorneys to represent it as Attorneys at Law in connection with the collection of delinquent Caswell County *ad valorem* property taxes, including but not limited to the foreclosure of the tax liens of the Client against the real property of the delinquent taxpayers who are vested with title to real property situated and taxed in Caswell County, North Carolina. Client employs Attorneys to investigate and institute such legal action as may be advisable in the judgment of Attorneys with approval of Client, including a taking of an appeal after a final judgment. During the pendency of this Contract of Employment and any extensions hereof, Attorneys shall be the exclusive provider of the foregoing services to Client. Client understands and agrees that no guarantees or promises or results of this matter or any decisions by any courts have been made by Attorneys although Client understands and agrees that Attorneys shall exercise their best efforts in the pursuance of the goals of the Client. Firm offers its services as an independent contractor. No party to this Agreement intends or desires to establish an employee-employer relationship.

II. TERM OF CONTRACT: The term of this contract shall be for five (5) years beginning August 1, 2024, and ending August 1, 2029. The parties understand and agree that after the end of the term of this contract Attorneys shall and will continue to collect all delinquent tax collection files in Attorneys' possession through the tax year 2029 that have been turned over to Attorneys to collect prior to the expiration of the term of this contract. Upon expiration of the term of this contract, the parties hereto shall be free to renegotiate new terms for a subsequent Contract of Employment for an additional term or terms, concerning the collection of delinquent taxes for the taxes that will have come due in 2029, and in subsequent years.

III. ATTORNEY'S FEES: Client shall pay to Attorneys, as attorney's fees for such representation, those fees set out on the attached Fee Schedule which schedule is hereby incorporated herein by reference as if fully set forth herein; attorney's fees as set forth in the Fee Schedule shall be paid to Attorneys for each tax parcel on which Attorneys seek collection of the delinquent property taxes thereon and Attorneys shall be paid for representation of Client through and including each stage of the collection proceeding for each tax parcel. Attorneys shall present bills at each stage of the collection proceeding for each such tax parcel to the Caswell County Tax Collector who shall immediately enter the Attorney's bills onto the collection "screen" for the tax parcel that said bill(s) pertain to.

IV. COSTS AND EXPENSES: All costs and expenses for travel, depositions, investigation, telephone, filing fees, witness fees, copying and postage, publication of notices and advertisement of sales, the fees of the Guardian ad Litem for unknown heirs who may be minors or incompetents, and the Attorney's fees for those unknown person(s) who may be members of the military, and all other necessary expenses incurred by Attorneys in their discretion in advancing Client's cause, are to be borne by Client and paid by Client for each tax parcel on which Attorneys shall seek collection of the delinquent property taxes thereon; the costs advanced by Attorneys shall be presented on bills at each stage of the collection proceeding for each such tax parcel to the Caswell County Tax Collector who shall immediately enter the Attorney's bills onto the collection "screen" for the tax parcel that said bill(s) pertain to.

V. EXPERTS AND INVESTIGATORS: Attorneys may employ experts to testify or investigate matters concerning title to the real property parcels, locating the whereabouts of property owners or determining the identity or whereabouts of the heirs of the former property owners. Fees and expenses charged by such experts or investigators shall be paid by Client with advance approval of Client, and shall be presented by Attorneys on bills at each stage of the collection proceeding for each such tax parcel to the Caswell County Tax Collector who shall immediately enter the Attorney's bills onto the collection "screen" for the tax parcel that said bill(s) pertain to.

VI. DISCHARGE OR WITHDRAWAL OF ATTORNEY: Should Client discharge Attorneys, Attorneys shall be entitled to recover from Client all fees earned and all expenses and costs advanced by Attorneys as aforesaid through the date of such discharge based upon the stage of the collection proceeding according to the attached Fee Schedule for each such tax parcel and as shall be submitted by Attorneys to the Caswell County Tax Collector.

VII. TERMS OF PAYMENT: Invoices (bills) submitted for costs advanced by Attorneys shall be paid by Client within thirty (30) days subsequent to submission of invoices for same to the Caswell County Tax Collector. Invoices (bills) submitted for Attorney's fees shall be paid by Client within thirty (30) days subsequent to the collection and receipt of said Attorney's fees by the Caswell County Tax Collector. It is understood that said Attorney's fees and costs advanced shall be collected by the Caswell County Tax Collector from either the tax parcel owner by voluntary payment or by the involuntary tax foreclosure sale of the tax parcel.

VIII. POWER OF ATTORNEY TO EXECUTE DOCUMENTS: Client hereby gives Attorneys the Client's power of attorney to execute all documents connected with the claim for the prosecution of which Attorneys are retained, including pleadings, contracts, commercial paper, settlement agreements, compromises, releases, verifications, dismissals, orders and all other documents Client could properly execute.

IX. AUTHORITY TO APPEAR: Client hereby authorizes Attorneys to represent and enter an appearance on behalf of Client in any court, pursuant to North Carolina General Statutes Section 84.11.

X. ENTIRE AGREEMENT: This Contract constitutes the entire agreement between the parties hereto. This Contract may be executed in several counterparts, each of which shall be an original and all of which shall constitute but one and the same instrument. This Contract shall be binding upon, inure to the benefit of, and be enforceable by the parties and their respective successors and assigns.

IN WITNESS WHEREOF, the parties hereto have caused this contract to be executed in their corporate names by duly authorized officers in duplicate originals, one of which is retained by each of the parties, the day and year first above written

CASWELL COUNTY, a body politic and political
subdivision of the State of North Carolina

By: _____
Scott Meszaros, County Manager

Attest:

Carla Smith, Clerk to the Board

Johnston Law, PLLC

By: _____
W. Russell Johnston, Attorney at Law
P.O. Box 1992
Yanceyville, NC 27379
(336) 694-1478

Preaudit Statement:

Fees for Tax Foreclosures

Set up file• Update tax information• Preparation Of Certified letter to tax lister(s)	\$195.00	Includes certified mail fees charged by U.S. Postal Service
Preparation of reminder letter	\$125.00	For taxpayer that has not kept up with payment plan
Current Owner-Limited Title Search	\$325.00	To determine identity of lienholders, if any vs. current owner
Preparation Of Certified letter to Lienholder	\$195.00	Includes certified mail fees charged by U.S. Postal Service
Full Title Search	\$350-\$1250	Depends on time and difficulty of title search-credit for ltd search
Preparation of Service Members Affidavit - per defendant	\$75.00	
Preparation of Civil Summons and Complaint- for 2 to 4 Defendants}	\$450.00	
Preparation of Civil Summons and Complaint • per each Defendant after first four	\$75.00	
Cost of Filing Fee in District Court**	\$150.00	paid directly to Clerk of Superior Court
Cost of Service by Sheriff ""	\$30.00	per Defendant in North Carolina paid Directly to Clerk or Sheriff
Preparation of Service by Designated Delivery Service	\$25.00	per Defendant (most expedient & efficient means of service)
Cost of Service by Designated Delivery Service - Cost per each defendant,...	\$25.00	Average cost
Preparation of Service by Certified Mail-Return Receipt Requested	\$25.00	
Certified Mail-Return Receipt Requested-Costs per each defendant**	\$6.79	can be more as determined by weight of letter charged by U.S.P.S.
Preparation of Affidavit of Service of Process- per each defendant	\$75.00	
Preparation of Notice of Service by Publication	\$75.00	
Publication Costs for Service • run in paper if cannot serve otherwise""	\$TBD	Pd directly to Caswell Messenger-\$16.75 per inch for 2 columns x3
Preparation of Affidavit of Service by Publication	\$75.00	
Preparation of Affidavit of Attempted Service per Defendant	\$75.00	
Preparation of Alias and Pluries Civil Summons-per summons	\$75.00	
Alias and Pluries Assessment Fee ••	\$15.00	paid directly to Clerk of Superior Court
Title update	\$200.00	
Preparation of Amended Complaint	\$300.00	
Preparation of Motion for Appointment of Guardian Ad Litem (GAL)	\$75.00	Only if an heir, minor, incompetent or unknown person involved
Preparation of Affidavit for Guardian Ad Litem	\$75.00	Only if an heir, minor, incompetent or unknown person involved
Preparation of Order for appointment of Guardian Ad Litem	\$75.00	Only if an heir, minor, incompetent or unknown person involved
Preparation of Affidavit Regarding Whether unknown Defendants are in Military Service	\$75.00	Only if an heir, minor, incompetent or unknown person involved
Motion for Appointment of Attorney for unknown Defendants in Military Service	\$75.00	Only if an heir, minor, incompetent or unknown person involved
Order Appointing Attorney - Military	\$75.00	Only if an heir, minor, incompetent or unknown person involved
Preparation of Civil Summons and Acceptance of Service for GAL Attorney	\$75.00	
Attorney Fees to Guardian Ad Litem ""*	\$150-\$350	Paid directly to Attorney Serving as GAL
Preparation of Motion for Entry of Default	\$75.00	
Preparation of Affidavit in support of Entry of Default	\$75.00	
Preparation of Entry of Default	\$75.00	
Preparation of Motion for Default Judgment	\$75.00	
Preparation of Certificate of Taxes Due	\$75.00	
Preparation of Notice of Hearing	\$75.00	
Notice of Hearing Fee-	\$20.00	paid directly to Clerk of Superior Court
Appearance in Court - Administrative	\$75.00	
Appearance in Court by default or uncontested	\$150.00	
Appearance in Court contested	\$350-\$750	
Preparation of Judgment	\$250.00	
Motion for Judgment on Pleadings	\$75.00	
Preparation of Notice of Sale	\$350.00	covers fees for sending Notice to parties and to prospective bidders
Publication Costs for Notice of Sale. must run in paper**	\$TBD	Pd directly to Caswell Messenger-\$16.75 per inch-2 columns x 2
Commission to Commissioner (To be set by Judge or Clerk of Superior Court)	\$TBD	Covers fees for preparation of report of sale, mailing upset bids and preparation of Commissioners Deed 5% of Highest Bid
** Subject to change• Set by other parties/ entities		



AGENDA FORM

TO: Caswell County Board of Commissioners

FROM: Scott W. Meszaros, County Manager

SUBJECT: Resolution authorizing execution of Kroger Opioid Settlement and approving the second supplemental agreement for additional funds

BACKGROUND INFORMATION:

On behalf of Attorney General Josh Stein, we have been updated on the Kroger opioid settlement, which has the potential to bring more than \$40 million to North Carolina state and local governments to address the opioid epidemic (above and beyond the prior opioid settlements and bankruptcy resolutions). The attached CHART shows how much each local government stands to receive if all 100 counties and all municipalities with a population of 30,000 or over join the settlement by the deadline of August 12, 2024. The attached INFORMATIONAL SHEET provides key background information and explains what actions local governments must take to join the Kroger Settlement and approve the Second Supplemental Agreement for Additional Funds (SAAF-2) governing the allocation and use of settlement funds.

We sincerely thank you for your attention to these matters and your continued partnership in our shared effort to save lives and make the best use of opioid settlement funds in North Carolina. For local governments that have previously filed a lawsuit against opioid defendants, information about the Kroger Settlement has also been provided to your outside counsel, with whom we encourage you to consult. Legal questions about the Kroger settlement and SAAF-2 may be directed to outside counsel or the NC Department of Justice at opioidsettlement@ncdoj.gov.

STAFF RECOMMENDATION:

Recommendation is to approve accompanying resolution and authorize the County Manager/or County Attorney to execute inclusion in settlement process.

RECOMMENDED ACTION/MOTION:

Move to approve approval of resolution authorizing execution of Kroger Opioid Settlement and approving the second supplemental agreement for additional funds.

FISCAL IMPACT:

Potential revenues from Kroger suit distribution (TBD)

ATTACHMENTS:

Proposed Resolution, Informational sheets on Kroger Settlement

**RESOLUTION BY THE COUNTY OF CASWELL
AUTHORIZING EXECUTION OF KROGER OPIOID SETTLEMENT AND APPROVING
THE SECOND SUPPLEMENTAL AGREEMENT FOR ADDITIONAL FUNDS**

WHEREAS, the opioid overdose epidemic has taken the lives of more than 37,000 North Carolinians since 2000; and

WHEREAS, the COVID-19 pandemic has compounded the opioid overdose crisis, increasing levels of drug misuse, addiction, and overdose death; and

WHEREAS, the Centers for Disease Control and Prevention estimates the total economic burden of prescription opioid misuse alone in the United States is \$78.5 billion a year, including the costs of healthcare, lost productivity, addiction treatment, and criminal justice involvement; and

WHEREAS, certain counties and municipalities in North Carolina joined with thousands of local governments across the country to file lawsuits against opioid manufacturers, pharmaceutical distribution companies, and chain drug stores to hold those companies accountable for their misconduct; and

WHEREAS, a settlement has been reached in litigation against the Kroger Co. (“Kroger”) as well as its subsidiaries, affiliates, officers, and directors named in the Kroger Settlement; and

WHEREAS, representatives of local North Carolina governments, the North Carolina Association of County Commissioners, and the North Carolina Department of Justice have negotiated and prepared a Second Supplemental Agreement for Additional Funds (SAAF-2) to provide for the equitable distribution of the proceeds of these settlements; and

WHEREAS, by joining the settlements and approving the SAAF-2, the state and local governments maximize North Carolina’s share of opioid settlement funds to ensure the needed resources reach communities, as quickly, effectively, and directly as possible; and

WHEREAS, it is advantageous to all North Carolinians for local governments, including Caswell County and its residents, to sign onto the settlements and SAAF-2 and demonstrate solidarity in response to the opioid overdose crisis, and to maximize the share of opioid settlement funds received both in the state and this county to help abate the harm; and

WHEREAS, the SAAF-2 directs substantial resources over multiple years to local governments on the front lines of the opioid overdose epidemic while ensuring that these resources are used in an effective way to address the crisis;

NOW, THEREFORE BE IT RESOLVED, that the Board of Commissioners of Caswell County hereby authorizes the County Manager or County Attorney to execute all documents necessary to enter into opioid settlement agreements with Kroger, to execute the SAAF-2, and to provide such documents to Rubris, the Implementation Administrator.

Adopted this 15th day of July, 2024.

Jeremiah Jefferies, Chair
Caswell County Board of Commissioners

ATTEST:

Carla Smith, Clerk to the Board

SEAL



**MORE
POWERFUL**

GET HELP

GET INVOLVED

GET THE FACTS

OPIOID SETTLEMENTS

ABOUT

KROGER SETTLEMENT - LOCAL ACTION REQUESTED

HOME » KROGER SETTLEMENT – LOCAL ACTION REQUESTED

Updated June 10, 2024:

Local action is requested to approve the Kroger opioid settlement and bring an additional \$40 million to North Carolina to address the opioid crisis. The deadline for local governments to approve the Kroger settlement is August 12, 2024. Here is some key background information and an outline of required local actions:

BACKGROUND

In 2023, Attorney General Josh Stein and other attorneys general reached an agreement in principle with Kroger that would require the grocery chain to pay \$1.37 billion to participating state and local governments.

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for its role in the opioid crisis. The settlement covers North Carolina and other states where Kroger operates under its own name or the name of a subsidiary (such as Harris Teeter here in North Carolina). Read the press release [here](#).

A maximum of just over \$40 million may be coming to North Carolina state and local governments between 2024 and 2034 to address the opioid crisis if all relevant local governments join the settlement. [This chart](#) shows the maximum amount that each local government stands to receive from the Kroger settlement, above and beyond the amounts they will receive from other opioid settlements and bankruptcy resolutions.

After North Carolina and other states approved the settlement in the Spring of 2024, Kroger agreed to move to the next stage of the settlement process, in which local governments in North Carolina and other participating states are invited to join the settlement. To maximize the funds available to North Carolina state and local governments under the settlement, all 100 counties and all municipalities with a population of 30,000 or over must join the settlement by August 12, 2024.

In addition to joining the settlement itself, local governments are asked to sign onto the Second Supplemental Agreement for Additional Funds (SAAF-2), which governs the allocation, use, and reporting of funds from the Kroger settlement. You can read the text of the national settlement [here](#), the SAAF-2 [here](#), and an FAQ [here](#).

LOCAL ACTION REQUESTED

To join the Kroger settlement and sign onto the SAAF-2, local governments follow a two-step process:

FIRST, the governing board of the local government passes a new resolution authorizing designated local officials to sign onto the Kroger Settlement and SAAF-2. To assist with this step, a draft resolution template is available [here](#) for counties and [here](#) for municipalities.

Note that some counties and municipalities may have previously passed resolutions as part of signing onto the Wave One or Wave Two Settlements that provide authorization for local government officials to sign onto the Kroger Settlement. Local governments are encouraged to consult their local legal counsel on the wording of prior resolutions to determine if a new resolution is required.

SECOND, after receiving authorization from their respective governing boards, designated local officials (such as managers or attorneys) will sign onto the Kroger Settlement and SAAF-2 through an electronic sign-on process. We anticipate that on June 14, 2024, all 100 counties and the 36 municipalities identified above will receive an email from the national administrator, Rubris, inviting each local government to sign onto the Kroger Settlement and SAAF-2. (Rubris will use the email addresses previously provided to Rubris by each local government.)

August 12, 2024 is the deadline for local governments to join the Kroger settlement and approve the SAAF-2.

FOR MORE INFORMATION

For local governments that have previously filed a lawsuit against opioid defendants, information about the Kroger Settlement has also been provided to your outside counsel, with whom we encourage you to consult.

Legal questions about the Kroger settlement and SAAF-2 may be directed to outside counsel or the NC Department of Justice at opioidsettlement@ncdoj.gov

Learn more:

- [FAQ on the Kroger Settlement and SAAF-2](#)
- [Kroger Settlement text](#)
- [SAAF-2 text](#)
- [Max amounts coming to local governments from Kroger Settlement](#)
- [Draft resolution template for counties](#)
- [Draft resolution template for municipalities](#)



DEVELOPED BY

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Total Projected to North Carolina State and Local Governments from Kroger Settlement	\$40,170,169.54
Total to State Government	\$6,048,509.77
Total to County/Municipal Government	\$34,121,659.77

County/Municipality	Projected Payments (FY24-25 through FY33-34)
Alamance	\$470,206.36
Alexander	\$174,023.15
Alleghany	\$50,872.19
Anson	\$62,167.26
Ashe	\$115,549.31
Avery	\$90,762.51
Beaufort	\$163,063.47
Bertie	\$47,588.99
Bladen	\$146,456.24
Brunswick	\$721,072.05
Buncombe	\$856,995.46
Burke	\$713,209.85
Cabarrus*	\$647,297.89
Caldwell	\$435,495.13
Camden	\$24,921.23
Carteret	\$385,051.19
Caswell	\$59,003.26
Catawba	\$707,238.01
Chatham*	\$154,066.21
Cherokee	\$267,090.41
Chowan	\$38,798.24
City of Asheville	\$80,463.90
City of Durham	\$129,800.51
City of Fayetteville	\$105,698.34
City of Greensboro	\$179,954.80
City of Greenville	\$55,501.09
City of Henderson	\$11,005.42
City of Hickory	\$32,373.21
City of High Point	\$70,436.92
City of Jacksonville	\$32,418.94
City of Wilmington	\$40,774.53
City of Winston-Salem	\$168,717.93
Clay	\$76,579.22
Cleveland	\$382,138.03
Columbus	\$416,603.95
Craven	\$456,158.89
Cumberland	\$899,890.42
Currituck	\$63,731.94
Dare	\$181,911.69

Boards and Committees

ABC Board

Current Members

1. C. Keith Tatum

Term

06/30/2024

Applications Received

1. Charles Keith Tatum

Board of Adjustments

Current Members

1. Jon Claggett
2. Ray Shaffner
3. Stephen Barrman

Term

06/30/2024

06/30/2024

Resigned

Applications Received

1. Kim Steffan (currently and Alternate)
2. Mark Zimmerman (currently an Alternate)
3. David Barker
2. Lester Chapman

Caswell Adult Advisory Council

Current Members

1. Marilyn Corbett

2 Vacancies

Term

06/30/2024

Applications Received

1. Marilyn Corbett

Caswell County Regional Economic Development Commission

Current Members

1. Amanda Hodges

Term

06/30/2024

Applications Received

1. Thomas Goddard

Clerk's Office Use Only
Rec'd Date 6/17/24
By: C Smith



Caswell County Volunteer Application for Boards and Committees

This application is a public document

If you work or live in Caswell County, at least 18 yrs old, and willing to volunteer your time and expertise to your community, you may apply to serve on an advisory board by completing this form online or download it and mail to:

Caswell County Administration
Attn: Carla Smith
P.O. Box 98
144 Court Square
Yanceyville, NC 27379

Email: csmith@caswellcountync.gov

Name: Charles Keith Tatum
Home Address: 646 K. Miller Rd
City: Blanch NC Zip Code: 27212
Phone: 336-654-3134 Email: Keith.Tatum@comcast.net
Place of Employment: Self
Please list any County Boards you currently serve on: ABC

Please list the Boards/ Commissions on which you wish to serve. Please indicate your preference by prioritizing your selection first choice being "A" and so on.

A. ABC Board B. _____ C. _____

Why do you wish to serve on these boards?

I have served three years and I would like to
continue to serve to see some of the projects we started to
completion.

Please describe background, education, and abilities that qualify you for these boards:

I am a lifelong resident of Caswell County. I am a HS Graduate
I have been a business owner for 38 years. I have served
as a Yanceyville Town Councilman for 15 years.

Do you have any personal or business interest that could create a conflict of interest (either real or perceived) if you are appointed to this board? Yes ☐ No ☒ If yes please explain:

Which Board of Commissioners district do you live in? You can use the map on below to identify your district

District 1 ☐ District 2 ☐ District 3 ☒ District 4 ☐ District 5 ☐ Not Sure ☐ NA ☐



Demographic Information (Optional)

We ask your help in assuring diversity of membership by answering the following questions.

Male ☒ Female ☐

Age Range: 18-34 ☐ 35-59 ☐ 60+ ☒

Ethnic background:

Asian ☐ Black/African American ☐ Hispanic ☐ Native American ☐ White ☒ Other ☐

How did you become aware of these volunteer opportunities? Check all that apply

County Web Page ☐ Newspaper ☐ Radio ☐ Current Volunteer ☐ Other ☒

Clerk's Office Use Only

Rec'd Date 7/9/24

By: C. Smith



Caswell County Volunteer Application for Boards and Committees

This application is a public document

If you work or live in Caswell County, at least 18 yrs old, and willing to volunteer your time and expertise to your community, you may apply to serve on an advisory board by completing this form online or download it and mail to:

Caswell County Administration

Email: csmith@caswellcountync.gov

Attn: Carla Smith

P.O. Box 98

144 Court Square

Yanceyville, NC 27379

Name: Mark Zimmerman _____

Home Address: 732 Solomon Road _____

City: Leasburg _____ Zip Code: 27291 _____

Phone: 919-270-0417 _____ Email: markrzim@gmail.com _____

Place of Employment: NC REALTORS _____

Please list any County Boards you currently serve on: N/A _____

Please list the Boards/ Commissions on which you wish to serve. Please indicate your preference by prioritizing your selection: first choice being "A" and so on.

A. Board of Adjustment _____ B. Board of Adjustment Alternate _____ C. Planning Board _____

Why do you wish to serve on these boards?

Each of these Boards ensures that property owner rights are protected and that the County's growth is appropriately managed under the relevant regulations. Land use regulations can be confusing to citizens. These Boards are an important interface between the people and the County.

Do you have any personal or business interest that could create a conflict of interest (either real or perceived) if you are appointed to this board? Yes ____ No ☒ If yes please explain:

Which Board of Commissioners district do you live in? You can use the map on below to identify your district.

District 1 ____ District 2 ____ District 3 ____ District 4 ____ District 5 ☒ Not Sure ____ NA ____



Demographic Information (Optional)

We ask your help in assuring diversity of membership by answering the following questions:

Male ☒ Female ____

Age Range: 18-34 ____ 35-59 ____ 60+ ☒

Ethnic background:

Asian ____

Black/

African American ____

Hispanic ____

Clerk's Office Use Only

Rec'd Date 7/9/24

By: C Smith



Caswell County Volunteer Application for Boards and Committees

This application is a public document

If you work or live in Caswell County, at least 18 yrs old, and willing to volunteer your time and expertise to your community, you may apply to serve on an advisory board by completing this form online or download it and mail to:

Caswell County Administration
Attn: Carla Smith
P.O. Box 98
144 Court Square
Yanceyville, NC 27379

Email: csmith@caswellcountync.gov

Name: Kim Steffan _____

Home Address: 3598 Corbett Ridge Road _____

City: Mebane _____ Zip Code: 27302 _____

Phone: 919-732-7300 _____ Email: kim.steffan@steffanlaw.com _____

Place of Employment: Steffan & Associates, P.C. _____

Please list any County Boards you currently serve on: None _____

Please list the Boards/ Commissions on which you wish to serve. Please indicate your preference by prioritizing your selection: first choice being "A" and so on.

A. Board of Adjustment _____ B. _____ C. _____

Why do you wish to serve on these boards?

I believe my background as a lawyer would be useful in the quasi-judicial role of the Board of Adjustment. I understand an alternate position is available on the Board, which is fine. I'm happy to help as an alternate or as a regular member of the Board, whichever is needed.

Please describe background, education, and abilities that qualify you for these boards:

I am an attorney. I have had a general civil practice since 1986. My office is in Hillsborough, but I have lived in Caswell County since 1988.

Do you have any personal or business interest that could create a conflict of interest (either real or perceived) if you are appointed to this board? Yes ____ No XX__If yes please explain:

Which Board of Commissioners district do you live in? You can use the map on below to identify your district.

District 1 ____ District 2 ____ District 3 ____ District 4 ____ District 5 XX_ Not Sure ____ NA ____



Demographic Information (Optional)

We ask your help in assuring diversity of membership by answering the following questions:

Male ____Female XX_

Age Range: 18-34 ____ 35-59 ____ 60+ XX _

Ethnic background:

Asian ____ Black/African American ____ Hispanic ____ Native American ____ White XX_ Other ____

How did you become aware of these volunteer opportunities? Check all that apply

County Web Page ____ Newspaper ____ Radio ____ Current Volunteer XX_ Other ____

Clerk's Office Use Only

Rec'd Date 6/14/29

By: CSmith



Caswell County Volunteer Application for Boards and Committees

This application is a public document

If you work or live in Caswell County, at least 18 yrs old, and willing to volunteer your time and expertise to your community, you may apply to serve on an advisory board by completing this form online or download it and mail to:

Caswell County Administration

Email: csmith@caswellcountync.gov

Attn: Carla Smith

P.O. Box 98

144 Court Square

Yanceyville, NC 27379

Name: David Barker

Home Address: 720 Jack Pointer Rd

City: Semora Zip Code: 27343

Phone: 3365141428 Email: Davidbarkerrf@gmail.com

Place of Employment: Self employed

Please list any County Boards you currently serve on: None

Please list the Boards/ Commissions on which you wish to serve. Please indicate your preference by prioritizing your selection: first choice being "A" and so on.

A. Board of Adjustments B. _____ C. _____

Why do you wish to serve on these boards?

I would like to serve the community and bring my experience in small buisness and forestry to

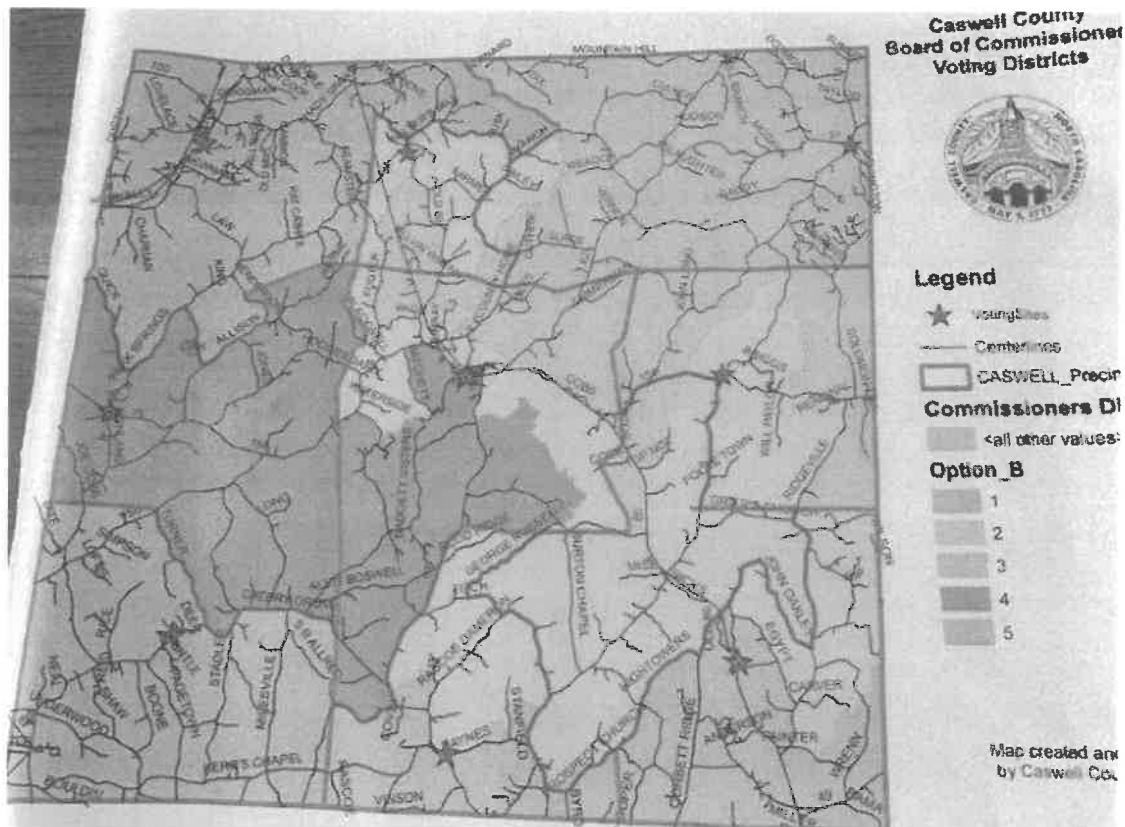
Please describe background, education, and abilities that qualify you for these boards:

NC Regestered Forester #1694, NCSU Forestry Bachelors of Science, Land Management, County 1a

Do you have any personal or business interest that could create a conflict of interest (either real or perceived) if you are appointed to this board? Yes ____ No X If yes please explain:

Which Board of Commissioners district do you live in? You can use the map on below to identify your district.

District 1 ____ District 2 ____ District 3 X District 4 ____ District 5 ____ Not Sure ____ NA ____



Demographic Information (Optional)

We ask your help in assuring diversity of membership by answering the following questions:

Male X Female ____

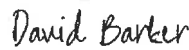
Age Range: 18-34 ____ 35-59 X 60+ ____

Ethnic background:

Asian ____ Black/African American ____ Hispanic ____ Native American ____ White X Other ____

How did you become aware of these volunteer opportunities? Check all that apply

County Web Page ____ Newspaper ____ Radio ____ Current Volunteer ____ Other X

DocuSigned by:

 D77210D91DED4CD...

Clerk's Office Use Only

Rec'd Date 6/14/24

By: CSmith



Caswell County Volunteer Application for Boards and Committees

This application is a public document

If you work or live in Caswell County, at least 18 yrs old, and willing to volunteer your time and expertise to your community, you may apply to serve on an advisory board by completing this form online or download it and mail to:

Caswell County Administration
Attn: Carla Smith
P.O. Box 98
144 Court Square
Yanceyville, NC 27379

Email: csmith@caswellcountync.gov

Name: Lester A. Chapman

Home Address: 5634 Rascoe Dameron Rd

City: Burlington, NC Zip Code: 27217

Phone: 336-266-5551 Email: artiechapman@bellsouth.net

Place of Employment: self employed

Please list any County Boards you currently serve on: none

Please list the Boards/ Commissions on which you wish to serve. Please indicate your preference by prioritizing your selection: first choice being "A" and so on.

A. Board of Adjustments B. _____ C. _____

Why do you wish to serve on these boards?

I feel local common sense thinking should always be a part of decision making.

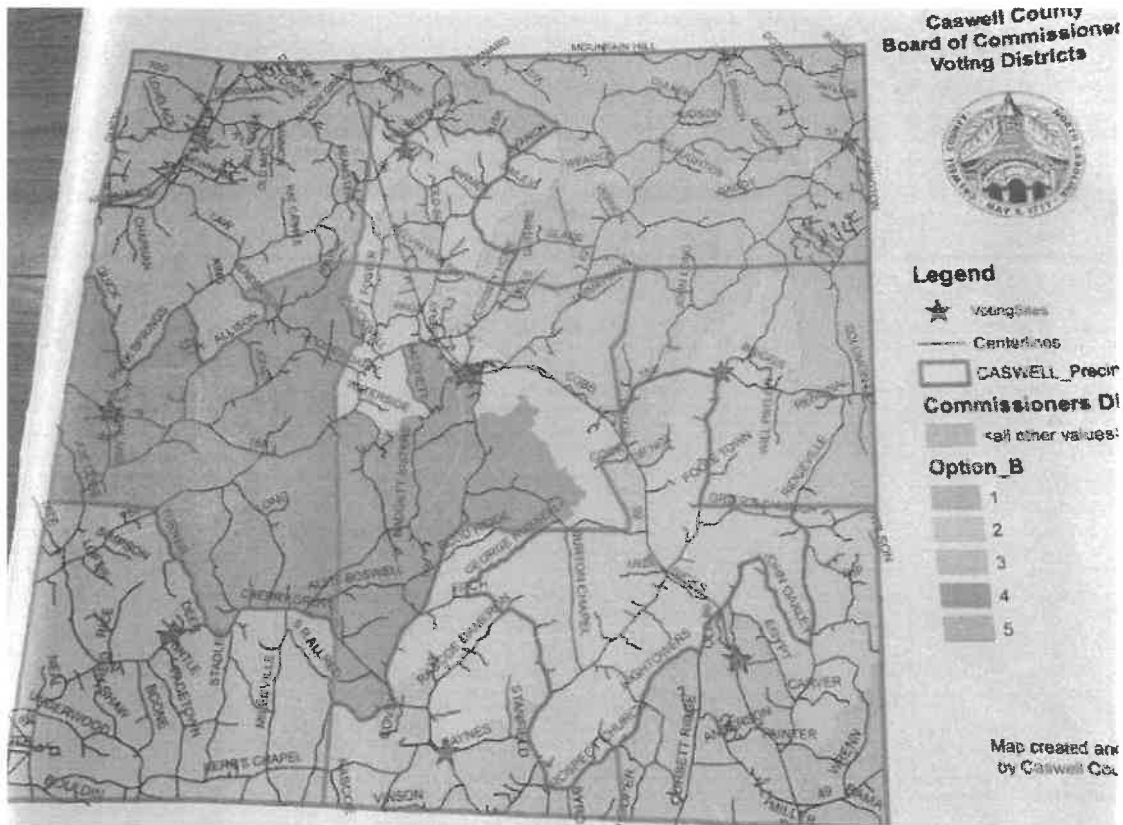
Please describe background, education, and abilities that qualify you for these boards:

1. Land Management 2. County Land Owner 3. NC real Estate Broker 4. NCSU ABM Degree

Do you have any personal or business interest that could create a conflict of interest (either real or perceived) if you are appointed to this board? Yes ___ No X If yes please explain:

Which Board of Commissioners district do you live in? You can use the map on below to identify your district.

District 1 ___ District 2 2 District 3 ___ District 4 ___ District 5 X Not Sure ___ NA ___



Demographic Information (Optional)

We ask your help in assuring diversity of membership by answering the following questions:

Male X Female ___

Age Range: 18-34 ___ 35-59 59 60+ ___

Ethnic background:

Asian ___ Black/African American ___ Hispanic ___ Native American ___ White X Other ___

How did you become aware of these volunteer opportunities? Check all that apply

County Web Page ___ Newspaper ___ Radio ___ Current Volunteer ___ Other X

DocuSigned by:
Lester A. Chapman
A3FF62F890A147F ..



Caswell County Volunteer Application for Boards and Committees

This application is a public document

If you work or live in Caswell County, at least 18 yrs old, and willing to volunteer your time and expertise to your community, you may apply to serve on an advisory board by completing this form online or download it and mail to:

Caswell County Administration
Attn: Carla Smith
P.O. Box 98
144 Court Square
Yanceyville, NC 27379

Email: csmith@caswellcountync.gov

Name: Marilyn Corbett
Home Address: 3328 Stoney Creek School Road
City: Reidsville NC Zip Code: 27320
Phone: (336) 421-9535 Email: ~~mcc~~ ^{me} corbettm77@gmail.com
Place of Employment: None

Please list any County Boards you currently serve on: Caswell County Adult Advisory Council
NC Senior Tar Heel (alternates for Caswell) and Regional Advisory Council
on Aging (Caswell)

Please list the Boards/ Commissions on which you wish to serve. Please indicate your preference by prioritizing your selection: first choice being "A" and so on.

A. Adult Advisory Council B. _____ C. _____

Why do you wish to serve on these boards?

I would like to continue serving on the Adult Advisory Council
as an advocate for older adults in Caswell as well as their families.
Seniors adults need a link to maintain and share information regarding all
concerns regarding our senior adults.

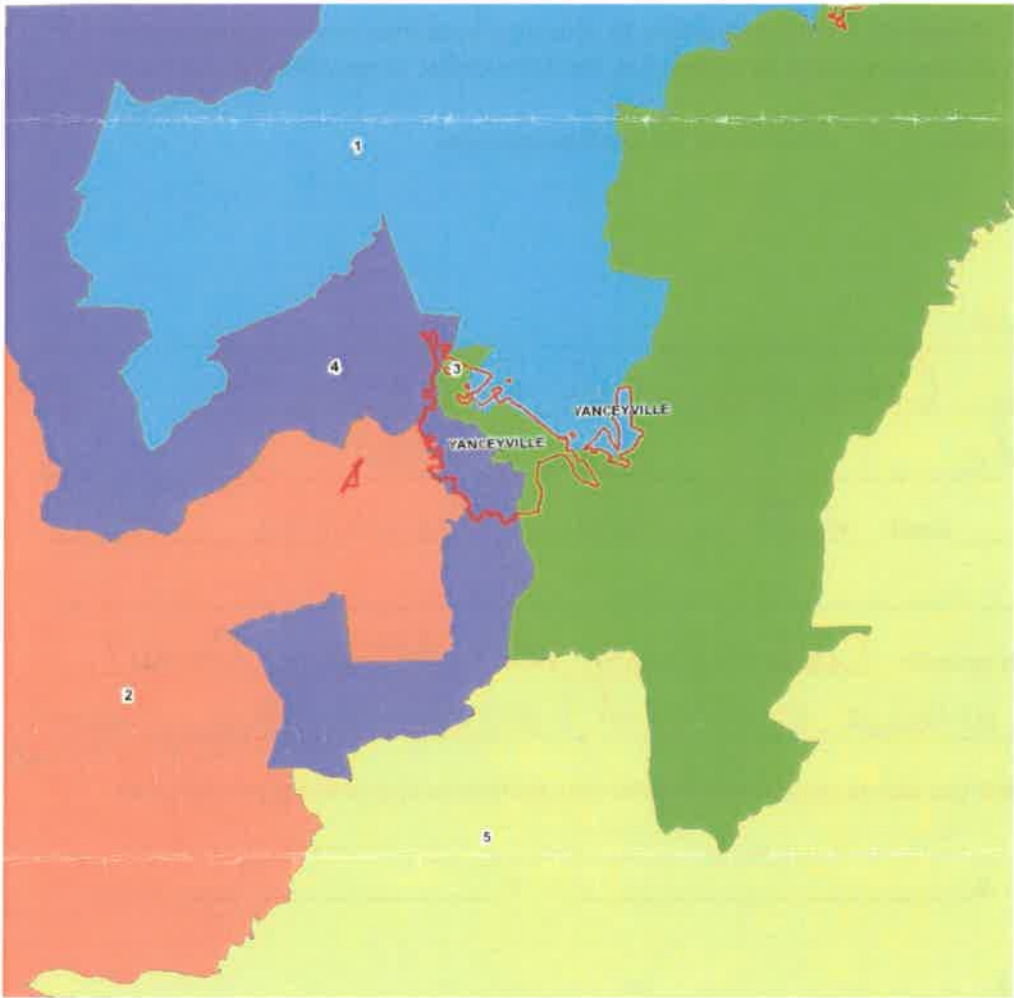
Please describe background, education, and abilities that qualify you for these boards:

I have been involved with the aging population in Caswell for many years.
I have been a volunteer for the Meals on Wheels for many years. As a member
of Senior Tar Heels and the Regional Advisory Council, I have recent
access to all information for our older adults. All information is shared
with our senior adults and families

Do you have any personal or business interest that could create a conflict of interest (either real or perceived) if you are appointed to this board? Yes ____ No X If yes please explain:

Which Board of Commissioners district do you live in? You can use the map on below to identify your district.

District 1 ____ District 2 ____ District 3 ____ District 4 X District 5 ____ Not Sure ____ NA ____



Demographic Information (Optional)

We ask your help in assuring diversity of membership by answering the following questions:

Male ____ Female ✓

Age Range: 18-34 ____ 35-59 ____ 60+ ✓

Ethnic background:

Asian ____ Black/African American ____ Hispanic ____ Native American ____ White ____ Other ✓

How did you become aware of these volunteer opportunities? Check all that apply

County Web Page ____ Newspaper ✓ Radio ____ Current Volunteer ✓ Other ____

Clerk's Office Use Only

Rec'd Date 6/24/24

By: CSmith



Caswell County Volunteer Application for Boards and Committees

This application is a public document

If you work or live in Caswell County, at least 18 yrs old, and willing to volunteer your time and expertise to your community, you may apply to serve on an advisory board by completing this form online or download it and mail to:

Caswell County Administration
Attn: Carla Smith
P.O. Box 98
144 Court Square
Yanceyville, NC 27379

Email: csmith@caswellcountync.gov

Name: Thomas Alan Goddard
Home Address: 2440 Walters Mill Rd
City: Providence Zip Code: 27315
Phone: 434-709-7665 Email: tommygoddard@me.com
Place of Employment: Ports Unlimited LLC
Please list any County Boards you currently serve on: N/A

Please list the Boards/ Commissions on which you wish to serve. Please indicate your preference by prioritizing your selection: first choice being "A" and so on.

A. Caswell Regional
Economic Development

B. _____ C. _____

Why do you wish to serve on these boards?

like to help our area grow, I like being involved
in local government

Please describe background, education, and abilities that qualify you for these boards:

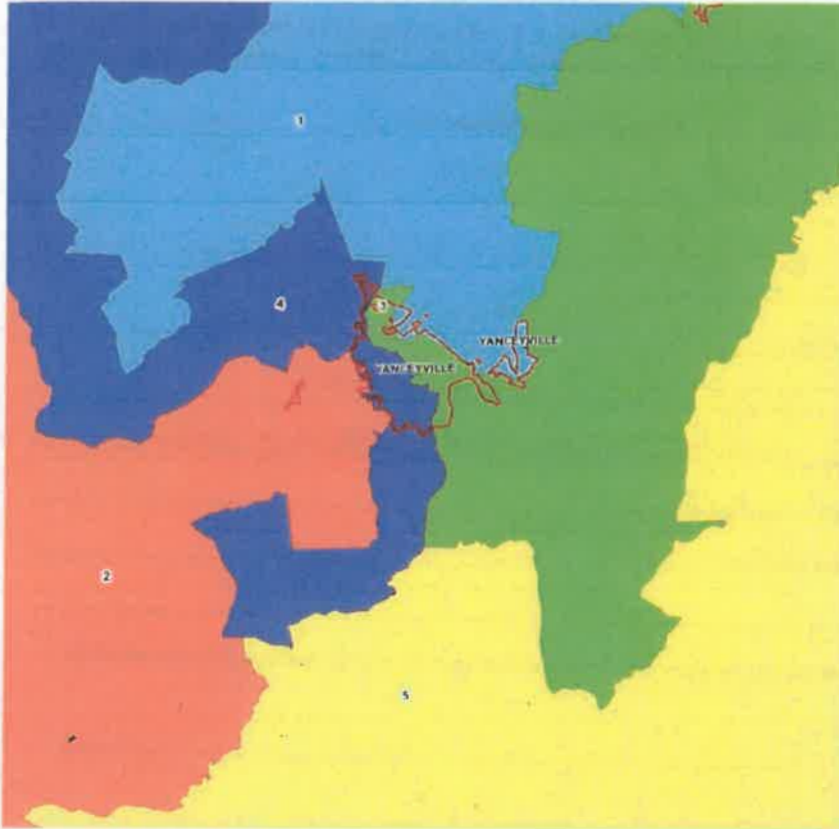
I have been a manager at several companies, plus I
have started and sold 2 businesses, and I still own
& run Ports Unlimited LLC for over 20 years

Do you have any personal or business interest that could create a conflict of interest (either real or perceived) if you are appointed to this board? Yes ☐ No ☒ If yes please explain:

Not that I can think

Which Board of Commissioners district do you live in? You can use the map on below to identify your district.

District 1 ☒ District 2 ☐ District 3 ☐ District 4 ☐ District 5 ☐ Not Sure ☐ NA ☐



Demographic Information (Optional)

We ask your help in assuring diversity of membership by answering the following

questions: Male ☒ Female ☐

Age Range: 18-34 ☐ 35-59 ☒ 60+ ☐

Ethnic background:

Asian ☐ Black/African American ☐ Hispanic ☐ Native American ☐ White ☒ Other ☐

How did you become aware of these volunteer opportunities? Check all that apply

County Web Page ☐ Newspaper ☐ Radio ☐ Current Volunteer ☐ Other ☒

Information Items

Items

Caswell ABC Board Budget Message and Ordinance for 2024-2025

Caswell Tourism Development Authority June 13, 2024 Agenda and Meeting Minutes for May 9, 2024

Sheriff's Monthly Report for May 2024

Social Services Board June 18, 2024 Agenda and Meeting Minutes for May 21, 2024

CASWELL COUNTY ALCOHOLIC BEVERAGE CONTROL BOARD
Budget for the Fiscal Year 2024/2025

June 19, 2024

BUDGET MESSAGE

To the Caswell County ABC Board

The Annual Budget for the fiscal year July 1, 2024 through June 30, 2025 has been prepared in accordance to North Carolina General Statute 18B-702. The ABC Board determines the level of customer services that the ABC system will provide and the resources available for operations and capital projects.

Projected operating revenues reflect a proposed average sales increase of 1.5%.

The total projected revenues from liquor sales and other receipts are \$3.17 million, taxes related to income at \$716,300, cost of sales at \$1.7 million, operating expenses at \$627,460 and income distributions at \$110,500.

Debt: The Board does not have any current debt, and there is no anticipation of incurring any debt during the budget year. All capital improvements will be funded through cash.

Staffing Summary:

The Board has authorized a total of 17 positions. Authorized positions are allocated by department as follows:

Full-time	3
Part-time	14
Administrative	2

Conclusion:

The budget reflects the Board's commitment to fulfill its mission based on known information.

Michael Reagan
Administrator

**BUDGET ORDINANCE
CASWELL COUNTY ABC BOARD
2024-2025**

BE IT ORDAINED, by the Caswell County ABC Board, of Caswell County, North Carolina, that the following ordinance establishing revenues and setting expenses appropriations is hereby adopted and effective July 1, 2024, through June 30, 2025.

Section 1. Estimated Revenues. It is estimated that the revenues listed below will be available during the fiscal year beginning July 1, 2024 and ending June 30, 2025 to meet the operational and functional appropriations as set for the in Section 2, in accordance with the chart of accounts prescribed by the state ABC Commission.

Estimated Revenues:

Liquor Sales	\$3,124,765.00
Mixed Beverage Sales	\$50,000.00
Wine/Mixer Sales	
Investment Income	\$95.00
Other Income	
Total	<u>\$3,174,860.00</u>

Appropriations:

Taxes Based on Revenue:	
NC Excise Tax	\$705,000.00
MXB Tax (DHHS)	\$300.00
Rehabilitation Tax	\$11,000.00
Wine/Mixer Sales Tax	
Total	<u>\$716,300.00</u>

Cost of Sales

Cost of Liquor Sold	\$1,707,600.00
Total	<u>\$1,707,600.00</u>

Operating Expenses	Store	Administration	Warehouse	Total
701 Salaries	\$275,019.00	\$68,544.00	\$21,437.00	\$365,000.00
702 Payroll Tax				\$32,000.00
703 Retirement				\$32,000.00
704 Health Insurance				\$28,000.00
710 Building/Rent #7				\$9,600.00
712/713 Replace, Repairs				\$10,000.00
714 Utilities				\$16,000.00
715 Telephone and Internet				\$8,000.00
716 Meetings and Conferences				\$250.00
717 Trash Disposal				\$50.00
720 Insurance Bonds				\$18,000.00
722/730 Supplies				\$13,000.00
724 Travel Expense				\$1,000.00
734 Maintenance & Monitoring				\$20,000.00
738 Postage				\$500.00
740 Professional Fees				\$12,000.00
742 Dues and Subscriptions				\$1,000.00
744 Board Meeting Expense				\$6,060.00
748 Credit Card Expense				\$40,000.00
756/756W Vehicle Expense				\$10,000.00
780 Miscellaneous Expense				\$5,000.00
Total				<u>\$627,460.00</u>

Capital Outlay:

Working Capital				\$0.00
Total	\$	\$	\$	\$

Debt Service/Lease

(define)				
Total	\$	\$	\$	\$

Total Estimated Expense	\$	\$	\$	\$
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Distributions:

Mandatory 3.5% and .01/.05 Bottle Tax	\$11,000.00
Law Enforcement	\$3,000.00
Alcohol Education & Rehab	\$3,500.00
Board of Education	\$65,000.00
Caswell County General Fund	\$28,000.00
Total Distributions	<u>\$110,500.00</u>

Administrative Reserve	\$13,000.00
------------------------	-------------

Total Expenses, Distributions & Reserve	<u>\$3,174,860.00</u>
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Section 3. Copies of this Budget Ordinance shall be furnished to the County Commissioners, the state ABC Commission, and to the Budget Officer and Finance Officer to be kept on file by them for their direction in the disbursement of funds.

Adopted by the Caswell County ABC Board this June 19th of 2024.

Caswell County Tourism Development Authority (TDA) Meeting

May 9, 2024

10:00 am

Board Members Present: Rebecca Page, Angela Daniel-Upchurch (virtually), and Kamara Barnett

Others Present: Amanda Hodges, administrative support

Location: Yanceyville Town Hall, Yanceyville, NC

Call to Order: Kamara Barnett, chair, called the meeting to order at 10:28. The delayed start was caused by technical challenges. Rebecca Page motioned to approve the agenda. Kamara Barnett seconded, and the approval was unanimous.

Approval of April Minutes

Rebecca Page made a motion to approve the April minutes as edited by Amanda Hodges. Angela Daniel-Upchurch seconded the motion and approval was unanimous.

Financial Update

Rebecca Page had made a cursory review of the accountant's "Statement of Activity by Month" and noted that her balance agreed with the accountant's as of April 30, 2024.

NEW Business:

Annual Report Review:

Amanda Hodges displayed a template showing the plans for the Annual Report to be made to the Board of Commissioners. She noted the graphics will provide a more engaging document. Using our logo, some of the images associated with "down home living" and "front porch sitting" along with some local attractions, the document will also include the mission statement, TDA's accomplishments (grants, website and social media presence) and some data showing the positive impact in the county will be included.

Comments and response to this approach were favorable. Kamara Barnett pointed out that we must stress REDUNDANTLY that TDA funds ARE NOT coming from county taxpayers, but occupancy taxes paid by overnight guests. All agreed. Also discussed was the requirement, per statute, to report to the BOC quarterly. The TDA will a written report quarterly and an 'in person' report read to the commissioners once annually along with a written copy to submit to the BOC clerk.

We decided we should make the 'in person' report at the last BOB meeting of the fiscal year in June and should also submit our report for an article in the Caswell Messenger. The TDA will request to be on the BOC's agenda for their last meeting in June.

Upcoming Local Events:

Independence Day event on June 28 w/band Retro Vinyl – After discussion the group concluded that this is an event that provides opportunities for visitors to come to town, especially when bands have a strong following, they bring additional people from outside the county. With this in mind there was a discussion of the TDA possibly covering or contributing to the cost of the band. Kamara Barnett made it

clear that she would recuse herself from a vote on this because of her position as Yanceyville Town Manager. If the TDA paid for the band, or shared in the cost, TDA could have a table at the event showcasing the TDA and how it is helping/supporting the town and county. Along with the idea of paying for the band, another idea was to have a band, possibly the Bartlett Yancey High School band) play patriotic music (Sousa marches, for example) during the fireworks.

Marketing items:

- **Farmers Market-** Is going strong! Amanda Hodges has made flyers for the market with the band schedule and general information about the market. She distributes these wherever she goes.
- **Historic Downtown-** CCHA is working on a rack card. Church groups are scheduled to tour the museum. Jeff Nidle from the Richmond Miles Museum welcomed the group filming in the historic Court House. Amanda made them aware of the businesses around the square and made herself available in case there were questions. The County Manager and staff were aware of the filming as well and assisted with the monitoring of the courthouse, jail and schoolhouse.
- **Quarterly Newsletter-** The next issue will be published in June.

US and NC 250: A Celebration of the nation's 250th birthday. Sandra Aldridge, a board member of CCHA, is working to get help with grant funding for an event or celebration to commemorate this milestone. There has been conversation about a commemorative mural featuring Nathaniel Green or markers to delineate his route. The TDA will monitor and be involved as necessary.

UPLIFT

- Possibility for an intern- Carole Kline of UPLIFT wants to provide the CCTDA with an intern (paid by UPLIFT) to catalog Maud Gatewood's work. Carol believes capitalizing on Maud Gatewood's and Thomas Day's work are Caswell's best opportunities for tourism in Caswell. The intern could also help with other tasks related to tourism. The intern would work remotely except for perhaps one visit. The Question for us is: Do we want to take advantage of this opportunity for an intern? Angela Daniel-Upchurch said she would appreciate help from an intern. Rebecca Page supports using the intern as long the supervision they require is not overly taxing on Amanda Hodges.
- Amanda asked Carol Kline to help with an SOP for dealing with filming entities and what we should charge for their use of the county facilities. Carol is reaching out to the film commission on behalf of Caswell.
- Maud Gatewood Project- An exhibition of Maud's work will be held in Blowing Rock, NC from June 2024 until January 2025. A group associated with the exhibition will be in Yanceyville next week to learn all they can about Maud. Angela Daniel-Upchurch suggested Shirley Cadmus as a contact about Maud.

OLD BUSINESS

3% Update- Rebecca Page reported that the resolution requesting an additional 3% occupancy tax county wide, presented at the April 15 BOC meeting, was adopted with a vote of 5-2. The signed resolution was hand-delivered to Graig Meyer on April 16, 2024 when he was in town.

Noting the apparent lack of understanding by some (2) Caswell BOC members pertaining to Occupancy Taxes and the misleading and incomplete accounts in The Caswell Messenger, the TDA decided all “in person” oral presentations to the BOC, would be prepared in advance, read, and a copy provided to the clerk to assure that our presentations are recorded accurately.

Trails Progress- Amanda Hodges reported that Hosanna Pennell is looking for possible funding to repair bridges on the existing Orchard Trail. It seems there was no agreement regarding maintenance of the trails. If we can’t maintain and use what we have, we can’t get funding for more trails. Trails need a champion to energize a community people, “Friends of Trails”, who are interested in hiking and developing trails.

Grant Recipient Updates- Amanda Hodges has sent reminders to the grant recipients as a friendly reminder that the one year that they have to spend their funding is now half-way through. She will contact Caswell History Speaks about proper use of the Caswell TDA logo as they have added the Caswell County motto as a tagline to TDA’s logo.

Visitor and Website Data- Leniece Lane, Small Town Soul, joined us by phone to review the several months of data. She is updating on social media and the website and said she is running out of things to post. We need photos for merchants that don’t have websites, rural scenes, photos with people. Our traffic on these sites is growing. Leniece encouraged us to share with our friends and encourage friends to share too.

NEXT MEETING will be June 13, 2024 at 10:00 in the Yanceyville Town Hall.

Adjournment

Rebecca Page made a motion to adjourn. Angela Daniel-Upchurch seconded and approval was unanimous. The meeting was adjourned at 12:06

Prepared by:

Rebecca Page, Secretary

TONY DURDEN JR
Sheriff of Caswell County
Yanceyville, N.C. 27379

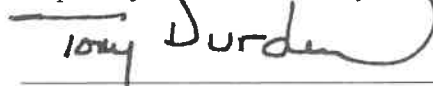
MONTHLY REPORT OF ACTIVITES OF CASWELL COUNTY SHERIFF'S OFFICE

During the month of May 2024, the following activities were carried out by the Caswell County Sheriff's Office.

Fees Collected for Processing Papers	\$ 1,619.00
Fees Collected for Pistol Permits	\$ -----
Civil Papers Served	115
Criminal Papers	26
Subpoenas Served	33
Jurors Summoned	125
Prisoners Conveyed to Prisons	39
Mileage of Prisoners Conveyed	2,778.2
Mental Patients Conveyed	9
Mileage of Mental Patients Conveyed	331
Public Gatherings (funeral, ballgames, etc)	6
Hours Spent in Court by Deputies	16.5
Investigation Reports Filed	244
Calls or Complaints Answered	1,713
Mileage Driven on Patrol & Answering Complaints	23,424
Number of Persons Confined in Jail	155
School Traffic	9.5 hrs

The foregoing report does not include all small items and complaints that the Department handles each month, such as juvenile cases, domestic complaints and various other tasks that are routine work for any law enforcement agency.

Respectfully Submitted this 21st day of June, 2024,



Tony Durden Jr, Sheriff

CASWELL COUNTY
SOCIAL SERVICES BOARD MEETING

REGULAR MEETING

June 18, 2024

Social Services Conference Room

9:00 a.m.

Call to Order

Approval of the Agenda

Approval of the Minutes of the Meeting Held May 21, 2024

Public Address to the Board

CLOSED SESSION TO CONSIDER THE COMPESATION, COMPETENCE, TERM OF APPOINTMENT AND PERFORMANCE OF AN INDIVIDUAL PUBLIC OFFICER (NCGS143-318.1(A)(6).

Action Items

1. Budget Amendment #3 – DSS Emergency Placement Foster Care Allocation in the amount of \$10,533.00.

Information Items

1. Release from Program Improvement Plan from the Food and Nutrition Services/Energy Management Evaluation.
2. Child Welfare Monitoring July 30, 2024.
3. Staffing Update

Supervisor Reports

Next Meeting

The next regularly scheduled meeting of the DSS Board is scheduled for July 16, 2024 at 9:00 a.m. in the Conference Room of the Department of Social Services.

Adjournment

CASWELL COUNTY

SOCIAL SERVICES BOARD MEETING MINUTES

The Caswell County Department of Social Services Board held its monthly meeting on May 21, 2024 at 9:00 a.m. in the Conference Room of the Caswell County Department of Social Services. In attendance were: Mr. Jeremiah Jeffries, Chairman; Mrs. Ethel Gwynn; Mr. Rick McVey; Mrs. Bonnie Byrd; Mrs. Dorothy McCain; Mrs. Tammy Paschal, Administrative Officer and Ms. Dianne Moorefield, Secretary to the Board.

Mr. Jeffries called the Meeting to Order at 9:00 a.m.

The Agenda was reviewed and approved upon a motion by Mrs. Byrd and second by Mrs. Gwynn.

Minutes of the Meeting held April 16, 2024 were reviewed and approved upon a motion by Mrs. Gwynn and second by Mr. McVey.

There was no Public Address to the Board.

There were no Budget Amendments to be presented.

Board Members were informed that the agency had 2 cases pulled for the Federal IV-E Review. These cases are required to be delivered to Raleigh by May 28, 2024. This review is conducted by the federal government to determine if the state is adhering to federal IV-E policy for meeting funding requirements. The State could face serious financial ramifications if selected cases do not meet federal requirements.

A Foster Care social worker is attending training to become certified to teach required training for those interested in becoming licensed foster parents and prospective adoptive parents.

While the agency has made substantial progress in filling vacancies, we continue to have one Child Protective Services Social Worker vacancy and one Adult Protective Services Social Worker vacancy.

Supervisors attended the meeting and reported on work within their respective programs. All Supervisors were present except for Mr. Wiley.

The next regularly scheduled meeting of the Social Services Board was scheduled for June 18, 2024 in the Conference Room of the Department of Social Services.

Members of the Social Services Board discussed and scheduled to host a cookout for agency staff on June 11, 2024.

Upon a motion by Mrs. Gwynn and second by Mr. McVey, the meeting of the Social Services Board was adjourned at 9:25 a.m.

X Jeremiah Jeffries

Mr. Jeremiah Jeffries, Chairman

Date: 6/18/2024

X Dianne Moorefield

Ms. Dianne Moorefield, Secretary

Date: 6/18/24