

# CASWELL COUNTY

## Board of Commissioners Agenda

Regular Meeting  
Historic Courthouse

August 19, 2024  
6:30 p.m.



### Welcome

1. Moment of Silent Prayer
2. Pledge of Allegiance
3. **Public Comments**

Chairman Jefferies

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.

4. **Recognitions**

### Agenda

5. **Approval of Agenda**
6. **Approval of Consent Agenda**

Chairman Jefferies

Chairman Jefferies

- a. August 5, 2024 Regular Meeting Minutes
- b. FY22 Audit Contract Amendment
- c. FY 24 Fund Balance Commitment for Excess Inspection Revenues

### Presentation

7. FY 2022 Audit

Alan Thompson

### Discussion Items

8. VAYA Health Update
9. Broadband Update

Cara Dohner

Justin DeLancey

### Action Items

10. Reclassification of Finance Director Position

Scott Meszaros

### County Manager's Updates

### County Attorney Updates

### Commissioner Comments

### Announcements and Upcoming Events

- September 2, 2024 Offices will be closed to observe Labor Day
- September 3, 2024 Board of Commissioners Meeting at 6:30 p.m. at the Historic Courthouse

### Closed Session

To consult with an attorney employed or retained by the public body in order to preserve the attorney-client privilege between the attorney and the public body, which privilege is hereby acknowledged. NCGS 143-318.11(a)(3), and 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: August 19, 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 Regular Meeting held August 5, 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:**

- August 5, 2024 Regular Meeting Minutes

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

**August 5, 2024**  
**OTHERS PRESENT**

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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  
Russell Johnston, County Attorney  
Carla Smith, Clerk to the Board

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The Board of Commissioners for the County of Caswell, North Carolina, met in a Budget Work Session and regularly scheduled meeting on Monday, August 5, 2024 at 6:30 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 August 5, 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 ON THE SHOOTING RANGE:**

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

Sheriff Tony Durden said good evening Commissioners and citizens of Caswell County. I come to you tonight before the public hearing, to respectfully ask to use county property for the Sheriff's Office for a shooting range. First and foremost, we will fully comply with the ordinances and regulations that have been established by the county. I have asked the County Planner to accompany me here today to answer any questions regarding the Shooting Range Ordinance. The Sheriff's Office plans to only use the site for roughly 12-24 days in a calendar year. By having the range here in the county, time would not have to be taken away by driving outside the county and scheduling for training would be easier also. Currently we are not the top priority when using someone else's facility. As a proactive measure, we conducted decibel testing last week. The county ordinance requires the reading to be less than 90 decibels. The highest reading off site, at the closest residence, was 74 decibels, which is well below the 90. Bear in mind, this is before any berms have been created which will further muffle any noise. Again, County Commissioners, I respectfully ask to use county property for the betterment of training our officers so that they can better serve the citizens of this great county. I yield my time for the public hearing.

Then Chairman Jefferies asked for Public Comments on this matter.

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**Audio is not clear so all comments may not be fully captured.**

**Donald Vaughan:** I'm an attorney in Greensboro. It is my plan to represent a number of people here in opposition of the shooting range. First the notice. It doesn't comply with the notice requirements. They would need to be permitted from the State of North Carolina. Next is the advocates rights. Then copies of documents were shared with the Board. Attorney Vaughan asked the Board to read the documents to see what has happened in other jurisdictions. You will hear from people who live adjacent to this. This is wrong, and there are many pitfalls. I encourage you to read what we have passed out. The Sheriff mentioned that they did intensive studies as to noise. This is not the place to put this particular facility. I encourage you to touch base later after you have read this.

**David Atwater:** I'm a county resident. I am the closest neighbor to the landfill. I work from home five days a week and take numerous calls. I'm already dealing with a negative noise situation with the landfill and the dumpsters being dropped. I am 1700 feet to the property on the North. It will further decrease the value development or trying to do my job on a daily basis. As a hunter over the years I've learned what a pistol sounds like when it is discharged. All the deputies carry handguns. These handguns, if not being the loudest, could be the second loudest. My concern with having them close to my property is if this was ever to get out of the implications of how much they will use it, be it once a month or twice a month. Will this turn into something else? What's going to happen to me? I'm strongly opposed to this for the noise. I don't know if they will be able to muffle these sounds. Winds play a factor especially strong winds. Right now there is foliage on the trees so that's going to help to buffer too. They say they are in the planning process now but no one has been to my property to get decibel readings. Again, I'm strongly opposed. Thank you for your time.

**Phil Barfield:** I am a resident of the county. Thank you commissioners – especially to Commissioner Holt - for the opportunity to speak and provide comments.

It is my understanding that tonight's hearing isn't about whether to approve a shooting range at the landfill, but whether the commissioners allow county land at the landfill to be used by the sheriff's department for a shooting range.

My wife and I are directly affected by your decision. We live less than 3/4 of a mile from the proposed site. There is thick vegetation and foliage between us and the landfill. We heard through a friend that test firing was being conducted last Friday. There was no public notification. During the test firing, shots were heard both outside and inside our home with distinct clarity that sounded like they were only a few hundred feet away - not 3/4 of a mile away. We believe the noise will further increase as vegetation dies and foliage disappears from the trees in the fall and winter.

The test firing was just a handful of shots, but the range is planned for qualification testing with half of the department shooting in the day and at night. Additionally, mutual aid agreements will allow outside agencies to use the range.

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No sound barriers are being investigated or planned. They are relying on the berms and existing vegetation and foliage to reduce noise.

Before you consider granting them permission to use the land, please:

- Require additional test firing when surrounding residents are properly notified and can be reasonably expected to be home.
- Require the sheriff to provide you with a more detailed proposal with alternatives, design, costs, schedule, and use.

If you do decide to approve their request, please stipulate the following requirements:

- Permit only Caswell County Sheriff's Department personnel use – no outside agencies
- Design for noise reduction - higher side berms, vegetation, and noise reducing structures/barriers to reduce noise to residents east of the range
- Limit live fire to 2 times a month (as estimated by the sheriff's office)
- Limit the hours for live fire from 9am to 9pm
- Publish a schedule by email, social media, and website of times and dates of live fire at least 1 week in advance
- Obtain a shooting range facilities permit in accordance with the UDO
- Submit an approved procedure to receive and adjudicate complaints
- Require a public hearing and commissioners' approval for changes to these requirements

Thank you for your time.

**Stuart Watlington:** Good evening. I am Stuart Watlington and I live here in the county. First of all everyone I know supports the training that they need. Our Caswell County Sheriff's Department supplies us all a service and we do not want to discount that. It's important and they need what they need to validate the county. I live near the landfill, and I hear the trucks running over there. I've learned to live with it. Another person, Mr. Atwater's father, he and his wife. Their home is closer. I am concerned about them. They live between me and the landfill. Where I live, I heard the shooting. The distance that Clayton Myers was over there firing, and I could hear him from my deck. I went inside, and I could not hear any shots. I was glad. I don't live anywhere as close as the Atwater's property. So I will get by with it as long as those involved would be. This will need to be honored by future Boards of Commissioners. Officer Myers also was really kind and talked about the parameters of the shooting range. It will be 12-24 times a year or once or twice a month. And at no time did I understand from him that it's going to last longer than an hour. Mr. Barfield happens to be a friend of mine and talked about these parameters. I'm just putting this out there, but no offense to the Sheriff's Department. I don't know anything about the lead contents. I have been drinking the water living near that landfill for years. My father made it to 97, and he drank it. The water may need to be tested. I do know that without the Caswell County Sheriff's Department and the Sheriff that we could not make it in this county without their vigilance. So if there is a way to work with everybody we need to try.

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

Commissioner Rose said he had a question. He asked if the Sheriff could answer a question. The Sheriff said the County Planner is just here to answer questions. Commissioner Rose said I understand you said you did a test on decibel readings. What was the test reading? Sheriff Durden said it was 74. Test shooting was done where the proposed shooting range would be. The closest resident would be 135 Pine Ridge Road. They are about 1400 feet away from the shooting range area. The Atwaters' are over 2000 feet away from the area in the opposite direction. Commissioner Rose said when this test firing was done, let me just ask you this. How many lanes are you looking to be on this project? Firing range. Sheriff Durden said 12. Commissioner Rose said when the decibel reading was taken, how many firearms were fired for the test shot. Sheriff Durden said one. Commissioner Rose said well one question I would have is you need to get an accurate decibel reading. I think you need to fire 12 firearms at the same time to get an accurate decibel reading because that's what is going to happen when you're doing qualifications. Sheriff Durden explained his reasoning and Commissioner Rose said I agree with you. There are different ranges for citizens versus government. Fortunately, I'm in the position to ask some questions that I feel like I would like to have some answers to so I would like to see covered before I went any further to make sure we dotted our I's and crossed our T's and didn't nothing come back. That's one of the questions I had. I guess my other one would be does the decibel reading register differently now versus winter time? Sheriff Durden said there is foliage on the trees so it may be a bit louder.

Commissioner Dickerson said Sheriff Durden, the shooting range on 86 a little bit further. Is that not a shooting range for the Sheriff's Department to use? Sheriff Durden said no sir. That's a state range. The parameters are different. We have inquired about the land adjacent to the state shooting range, but they said it was used for wildlife educational events. The problem we have would be state goal compared to county goals, is ours is a whole lot bigger to qualify.

Commissioner Dickerson said well I'm a little confused. Aren't you all currently shooting at a state range? Sheriff Durden said yes. We use their range for annual qualifications, but if we have deputies that are hired at other times during the year, they have to wait until they can get qualified. Commissioner Dickerson said does Orange County have a range, and Sheriff Durden said no sir. Commissioner Dickerson said it was because of liability and Sheriff Durden said the Sheriff didn't tell him that. I can call the Sheriff back and see. Commissioner Dickerson said one more, but it may be a question for the County Attorney. They said Rockingham County had a problem with their liability insurance and the premiums are an outrageously high number. If we approve this shooting range, put it in place, and we have an accident, what will happen to our insurance? Sheriff Durden said if we have an accident on their 4000 pound vehicles that we provide, it is covered. Accidents happen. If we have multiple accidents on the shooting range, yes we could probably expect that. We have safety measures in place to make sure everything is

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safe. Things will happen if you don't have safety standards in place. Rockingham County had issues in their jail.

Vice Chairman Holt said I hate to impose on this. For me, behind me is the Rockingham Gun Club. They told us 8 am to 5 pm but it's not. It's pretty bad in summer, but when the leaves fall it's louder. You all will be shooting firearms and rifles. They were there before I came, and so I knew about it. I promise if I had a chance to vote on it, I would. I have doubts. I would like to have time to read the materials given to us before voting. Sheriff Durden said I understand. The county has an ordinance for shooting ranges. I am asking for 12-24 times a year. To qualify we will have day time and night time firing. When winter comes, daytime and night time can be done earlier since it gets dark quick. In the summertime we would have to wait until it gets dark. Durden then gave examples of times to shoot from 5 pm to 9 pm in the summer. You can't compare the shooting club to the shooting range for the Sheriff's Office because the shooting club has more people coming in. It is for the betterment of our officers. Don't get me wrong, I love the Atwaters. They are good to me and the Sheriff's Office, but I'm going to fight for this.

Commissioner Yarbrough said Sheriff, you gave us a few details about costs. Do you have any more details on that? Sheriff Durden said well I got some quotes back. The berms are being donated. We will need permits and about \$4-5,000 worth of gravel. We will need lanes built for a couple of thousand dollars. We will need target stands and the deputy said they will be built out of wood. Commissioner Yarbrough asked if the Sheriff could get us the breakdown of that? Sheriff Durden said yes. Commissioner Yarbrough said are you proposing this thing just to be used by the Caswell County Sheriffs? Sheriff Durden said that is a good question. We can agree to have it for the Sheriff's Office. There are people around us, but we have restrictions that we have to follow. Commissioner Yarbrough said so what you are telling me is if this Board were to decide to and I don't know how the vote will come down. But if this Board said yes Sheriff go ahead, but the shooting range can only be used by your department and no one else. You wouldn't have a problem with that? Sheriff Durden said it's not all about us. Yes, we need the shooting range.

Commissioner Rose said Sheriff one final question. You said you are going to get dirt from the bridge project on 86. Sheriff Durden said yes. That is being coordinated. Commissioner Rose said do we know when the bridge project is going to start? Sheriff Durden said I would think it would be turnkey sometime in the spring.

Commissioner McVey said is there no other property in the county? Sheriff Durden said we would run into the same problems.

Commissioner Dickerson said is there any chance for the state to alter the shooting range from the current form as proposed today? Sheriff Durden said it's a good shooting range but it is not capable of handling our training demands. We did try to use the range on 119. Commissioner Dickerson said I was thinking if you could put this into an existing range, you wouldn't have the complaints because it has already been there.

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Chairman Jefferies said Sheriff I have a question. What if only the Sheriff's Department had access to use the shooting range for 2 years and then it be brought back before this Board. Just to see how it is going to go. Only the Sheriff's Department can use it. Then see how it goes. Sheriff Durden said well, that whole thing would still be a liability issue if used by people outside of law enforcement. We will probably need to figure out some better way to do this. Mr. Barfield asking about the noise and Mr. Yarbrough asking about the money. We start putting sound barriers in and that will be in the thousands of dollars. I would ask the Board to allow the Planning Board to get back with the facts. The noise will continue to need to be monitored during qualifications.

Commissioner Rose said Mr. Chairman there is one question that I do have. Who would enforce the decibel readings? County Planner Watlington said I will be monitoring that. I do go out. Commissioner Rose said I guess my question for you is would you conduct that reading at a time when all 12 ranges are in use? All 12 firearms are firing at one consecutive time? To get an accurate reading. Mr. Watlington said being that I have never done it, I would have to say yes. That's where you would get your best reading. Commissioner Rose said would you have to conduct that reading at different times of the year? Mr. Watlington said yes, probably so at different times of the year and also weather. Commissioner Rose said what about at night time? Mr. Watlington said night time may affect it. The sky if it's rainy even.

Chairman Jefferies said everyone that signed the Public Comments sheet has spoken on this subject.

**Chip Atwater:** The things you said about cost are very important because the way I look at things. That's a lot of money used for the amount of trips they have to make to a shooting range. It's a lot of taxpayer dollars used. The Sheriff says it's needed, but I don't think it is needed. He gave the name of an indoor and outdoor range that is utilized by the military forces all over the state. I'm sure Sheriff Durden will do the best thing for the citizens. I appreciate your time.

Commissioner Rose made a motion to table it. The reason being we have received a lot of information tonight and I would like the time to read over it. There are a lot of questions that have not been answered that I feel need to be answered. There are a lot of things as far as the decibel readings that I would like to see a correct reading on. I don't want to approve something and then get down the road we run into issues that cause the Board problems. I feel like the bridge project needs to be done, but it may be another six, eight months, or a year from now. We will have time to get things figured out and also get some of this stuff covered that need to be covered before we just push it through.

Commissioner Holt said I would like to have a chance to have Count Attorney Johnston look at some of the things the attorney brought up. Attorney Johnston said Commissioner holt is this in relationship to the potential threat of being placed on the landfill. Commissioner Holt said he was saying permitting and the other things her highlighted. We need to look at that.

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

Sheriff Durden said question. Since you tabled it, when the dirt start rolling, can I put the dirt on county property? Just in case we move forward. That will cut the cost. It's free dirt. Commissioner Dickerson asked when would they start moving the dirt. Sheriff Durden said I don't know. Commissioner Rose may know more than I do. I'm at least asking. Commissioner Dickerson said I think we will have made a decision before the bridge project begins.

**PUBLIC COMMENTS:**

There were no other public comments.

**RECOGNITIONS:**

There were none.

**RECESS:**

The Board took a brief recess.

**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)

**APPROVAL OF CONSENT AGENDA:**

- a. July 15, 2024 Regular Meeting Minutes

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

**PRESENTATION:**

**ARTS COUNCIL:**

Karen Williamson said good evening. I am the Executive Director of Caswell Arts. Thank you all for allowing me to share with you our mural project. Challenge America is a grant that we received recently. It was awarded from the National Endowment for the Arts. We received one of the 257 grants. We are very happy that we were awarded \$10,000. There is a \$10,000 match. The completion date for this mural is December 31, 2024. Our Proposal is to create Yanceyville's first downtown mural. They will honor the stories and accomplishments of four Caswell County citizens. It will develop a highly visible mural that is colorful and inspiring for residents and visitors. It will activate and enhance the cultural connectivity and

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economic vitality in downtown Yanceyville, and to provide an opportunity for education, community engagement, and ownership of the stories of our county. At this point, I'd like to turn this part of the presentation over to the artist.

Jason Turner said hi. Thanks for having me. I am Jason Andrew Turner. I moved here in 2021. I wanted to offer my skills to the town. I've done about 2,000 murals. We are excited about this. We really think this could help Caswell by bringing commerce into this town.

Karen Williamson said some benefits of the mural wall is where citizens will make connections in our community. We're going to organize community engagements for citizens to interact with artist so they can also share their stories, photos, and memories. In engagements, there will be opportunities for community members to paint pre-selected areas of this mural. This will foster camaraderie and ownership in Caswell. Creating global awareness of the mural by including QR codes leading to a description and short bio of each person featured. Next is accessibility. Barriers will be overcome through these QR codes and descriptions will be made in English, Spanish and audio for the visually impaired. Some of the community benefits are economic development, beautification, tourism, and just having an influence on people coming into Caswell County to experience our rich history. Youth engagements: Caswell County Schools are interested in the service line. There are some potential field trips that will be at the discretion of the art teachers and principal. We will offer coloring pages to the elementary schools. It will be a collaborative experience. We received an email yesterday that said we were able to connect with our superintendent and our teachers in the district to share information about the mural project. Ms. Gwynn, Superintendent, has provided us, Administration, the permission to serve as a supporter of this project.

There are four people that we have selected to be on this first mural. The first is Maud Gatewood. She taught at UNC-G and served as county commissioner from 1980 to 1984. She was an artist and educator who is widely recognized as one of the most distinguished painters here in North Carolina. She received the Fulbright grant to study art in Austria, the North Carolina Governor's Award in Fine Arts, the North Carolina Poster Award for the 1987 U.S. Olympic Festival, and was also on permanent display at the Smithsonian.

The next person is Nicholas Longwood Dillard. He is considered the most important figure in the development of educational opportunities for the Caswell County African

American community. He began his teaching career at the Yanceyville School, which was also known as the Rosenwald School located across the street from where the former Dillard Junior High School used to be that is now the development for senior living. NL Dillard Middle School was named in his honor.

Next is Neil Watlington. He was a Major League Baseball player for the Philadelphia Athletics. He served in the United States Army during World War II, and he received a Purple Heart during his service in the Army as well as the France's Legion of Honor medal. He owned and operated a store here on the square, Watlington's. It was a general merchandise store.

The next person to be featured is Henrietta Jeffries. She was an African American midwife who assisted in the birth of hundreds of citizens, both black and white. She was brought to trial on charges of "practicing medicine without a license in 1913. In an unprecedented move, the judge left the bench and defended her cause. In a bold move, he overrode the jury's decision and dismissed the charges against her.

The project timeline was to begin in July. The site that we would like to propose to you is the Main Street brick wall that is on Co-Square. In August we will also hold community meetings to let people know what this project is. With your approval, we hope to get started on painting the mural in September and October. The timeframe is about three weeks. Additionally, on Saturday, October 19, 2024, Caswell Arts is going to be sponsoring a bus trip to a Blowing Rock Museum. They currently having a Maud Gatewood event. This is the last day the exhibit is being presented. They will be showing the documentary that has been named about Maude called "Missing the White Canvas". They are also inviting the people who knew her to share their stories. The Arts Council is sponsoring this bus trip and we are advertising the tickets at a reduced rate of \$30. That is a round trip. The details about the time we are leaving are forthcoming.

The supporters and investors: we don't have any investors yet. We still need to raise our matching funds, but we are sort of holding off on that until we get permission to move forward. The organizations that have supported us is NC Arts, Appalachian State Hospitality and Tourism, Caswell Chamber of Commerce, Gunn Memorial Library, Caswell Visitors Center, Thomas Day House, Caswell Historical Association, and I am hoping to make the presentation to the Caswell County Senior Center in the next few days. Upon the award of this grant that we have been awarded, we received a letter of support from State Senator Thom Tillis. He in part says congratulations on

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receiving grant funding through the National Endowment for the Arts to support a mural project depicting historically significant people from Caswell County. Your dedication to enriching your community through the arts is commendable. I applaud the great work you are doing in our state and look forward to hearing about your continued success. Please do not hesitate to contact my office if I can be of assistance. Last week we were very happy to receive another letter of support from Congresswoman Manning. She says Greetings. It has recently come to my attention that the Caswell Council for Arts and History Incorporated received funding from the National Endowment for the Arts. This grant will support a project that celebrates the rich history and cultural heritage of the community. I commend the Council for their commitment to showcase the history of Caswell County in a truly remarkable manor. I understand this project highlights the important figures that influenced the culture of this community. This incredible piece of art will preserve the story of Caswell County in our State's history. The endorsement of the numerous stakeholders in the community will facilitate the creation of this mural for people to appreciate. With this in mind, I eagerly encourage additional funding and support for this project. This is from Congresswoman Kathy Manning.

Karen Williamson said so again if you will consider allowing the council to move forward on the mural on the Main Street Wall of Co-Square. We would like for one of the Commissioners to serve on the advisory council and be a part of our project. So with that we thank you for your time, and I will stop if you have questions.

Commissioner Dickerson asked if they had a final image for the mural? Mrs. Williamson said we want to solicit input from the citizens, but we can share a draft with the clerk to forward to the Board.

Then Commissioner Yarbrough asked is this the wall facing Caswell Merchantile, and Mrs. Williamson said yes sir.

### **ACTION ITEMS:**

#### **ENTERPRISE FUNDS FINAL CORRECTION-SOLID WASTE FEE:**

County Manager Meszaros said thank you Mr. Chairman. This has already been brought before you. It was actually noticed by the Tax Director's office. The final budget ordinance had a fee for the waste management at \$120. It was in the packet that was approved but because it was left out, we thought it would be appropriate to bring it back to you. We propose that we have it corrected in the records. So we want that in line with the other taxes, but we also have that

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technically corrected for the waste removal. So we ask for your approval. You already approved it in another meeting, but we brought it back for corrections.

Commissioner Yarbrough said Mr. Meszaros one question. You're saying that we set it at \$125 so what happened after that. You lost me. County Manager Meszaros said the amount on the ordinance that we put out in the last packet had the taxes and administrative fees on them. We sorted them to put them in the final packet. We all looked at it, but missed this error. The Tax Administrator was looking at and generating the tax sales. That's not what was approved, but that is what was on the ordinance.

Commissioner Holt said if we did approve that...County Manager Meszaros said yes sir. We did improve \$125 in the packet budget. We had 6 or 8 versions of the budget packets prior to deciding on one option. You haven't seen any other versions, but the Tax Department said they wanted to be sure.

Chairman Jefferies said didn't we approve \$120? County Manager Meszaros said yes sir. That's what the ordinance said. That was the figure on the budget. It should be \$125. The Tax Director said the ordinance is not what was approved.

Commissioner Dickerson said how much did it go up? How did it get to \$120 that was approved not \$125? County Manager Meszaros said so we had dozens of versions of the ordinances. So when she went back to finalize all the changes, and the previous document was what we brought in the meeting. We had the fee at \$125. That's what we had in the meeting. It is incorrect. Because it is put on as what was approved, we want to make sure that we correct it.

Chairman Jefferies said it was \$113 in the beginning, how much did it come up? County Manager Meszaros said it was \$1 more per month which is \$12. That is a total of \$125. It was presented and approved, but the final document did not have that.

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

## **BOARD AND COMMITTEE APPOINTMENTS:**

**Board of Adjustments:** There are 2 members who termed off the Board as of 6/30/2024. There is also one member who resigned for a total of 3 vacancies.

A **motion** was made by Commissioner Yarbrough and seconded by Commissioner McVey and **carried unanimously** to **appoint Lester Chapman, David Barker, and William Vernon to the Board of Adjustments**. (Ayes: Commissioners McVey, Yarbrough, Rose, Dickerson, Holt, Gwynn, and Jefferies)

## **COUNTY MANAGER UPDATES:**

County Manager Meszaros said just a couple of updates. First from Wednesday night through Saturday, I will be attending the NCACC Annual Conference in Winston Salem. None of the

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County employees are attending so I will be representing the county. I did want to make you aware that the 2022 audit was submitted to the LGC two Fridays ago. So we are trying to schedule the presentation so they can provide you with the final audit and present the findings. The 2023 audit we are being told should be complete in 3-6 weeks. So hopefully we get that completed. The LGC does have an exemption that we can apply for. The amount of time it takes to file for the exemption we will be better off to go ahead and get the audit submitted and not have the taxation put on hold. We did not file for the exemption because it would be a lot of work for staff to file the exemption. Co-Square has two small items to complete. Technically today it is officially usable. These changes are to get the access system on the door and the countertops. These items are outstanding. We do have the Joint Town meeting there on the 15<sup>th</sup>, which is next Thursday. This is the meeting with the County Commissioners and the Town of Milton and Yanceyville. We are hoping to have an Open House or some type of announcement forthcoming.

Deputy County Manager Melissa Williamson said good evening. Last meeting you all had questions about where we are with the broadband so I reached out to Justin DeLancey that we worked with numerous times on RDOF. He's our direct contact. I did not know he was going to be here because he had another meeting. So I'm just going to give a brief update on some of the information. If you would like more details and I'm not able to answer, we do have the expert here with us tonight. He has also offered because I had asked him if he would be able to come before the Board to speak to the Commissioner either at the Joint Meeting that we have on August 15<sup>th</sup> or the next Commissioners' Meeting on August 19<sup>th</sup>. He is available for either one of those dates. That will give us more time for a detailed presentation. So if the Board would like this presentation done, they just need to choose a date so that Justin can attend.

The consensus of the Board was to have Justin DeLancey present at the August 19<sup>th</sup> Commissioner's meeting.

Deputy County Manager Williamson said I did want to give you an update because I know it is important to the Board and the county as to what is going on with broadband. Justin did provide me with the information that we had a second round of the GREAT Grant funds that went out. The grant was awarded to Spectrum. It is 249 additional awards from the Zitel agreement that they decided they could not complete. These are the ones that Spectrum were awarded. So they were just given this award so they were awarded the addresses in June. They still need to complete preliminary engineering and permitting work before construction crews will have boots on the ground in the county. They do not have an accurate estimate on construction. They are waiting for additional information that they need. They do have for the second round until July 15, 2026 to complete that construction for that additional 249 addresses. This is on top of the award of 606 addresses already awarded to Charter for the original grant. That construction on these addresses is ongoing currently here in the county. They have actually already activated some of the addresses and accounts here and will continue to work through the project in the county. I know in our last meeting we just got awarded CAB. That's another grant that will end

August 5, 2024

up serving 589 locations in the county. So once all that is completed they will be able to provide us with the detailed address list. I know I asked after RDOF, GREAT grant, GREAT grant that was in default with Zitel and the CAB, how many addresses will be served in the county? Roughly with RDOF, they served 3,618 addresses in the county. With the original GREAT grant 606 addresses, and with the second round of the GREAT grant 249. The CAB was 589 addresses for a total of 5,062 addresses within these particular grants we have received. The original GREAT grant pretty much served the Cherry Grove area, Reidsville, Elon, and some of Ruffin, Pelham. The additional GREAT grant covered also Pelham, Semora, Leasburg, and the Blanch area. CAB actually have not had the addresses yet that applied. They will be like Pelham, Providence, Blanch, Milton, Semora, and Leasburg addresses. I just wanted to give the overview on where we are. If you got specific questions, Justin DeLancey is here. He will be able to answer any questions that you have or you can ask them on the 19<sup>th</sup>. Thank you.

County Manager Meszaros said would you like for Justin to come up and introduce himself. HE is here in the audience.

Justin DeLancey said I think we've met pretty much everybody. I'll be back on the 19<sup>th</sup>. If you have any burning questions, I'm happy to answer them now. I'll be back on the 19<sup>th</sup> with a more detailed presentation and I'll be happy to answer any questions.

#### **COMMISSIONER COMMENTS:**

**Commissioner Rose:** First of all, I'd like to thank everybody that came out tonight to either support the firing range or in opposition. I see most of them have left. We have some tough decisions to make from time to time, and I fully support Law Enforcement. I'll do anything I can to help them. I do want to make sure that my commitment to the taxpayers is that I'm doing everything I need to do there also. So there's a lot of questions I'm going to have that need to be answered. A couple of questions I do have tonight. One, and this one is concerning the firing range, Mr. County Attorney. I would like to, in between me submitting these questions to the Sheriff and the Planning Director on things that I would like to have answers to, see if you can reach out to somebody with the Wildlife. The reason I'm proposing this is due to the fact of the amount of land we have in this county and there is no tax dollar to come in from it. That's just something I would like to look into. I don't know if we need to make some phone calls to Raleigh and see what we can get worked out. The only other thing I have on my list is the issue I brought up a couple of weeks ago about the reevaluation contract.

Attorney Johnston said yes sir Commissioner Rose. During our Closed Session I'll have some answers on that. As it relates to the Wildlife Shooting Range, do you want me to reach out to the Wildlife Resource Commission just to see if they would be willing to form some type of partnership with the Sheriff's Department?

Commissioner Rose said yes. There's already an existing range there, and I mean if we had to extend it or widen it. I'm just looking at it from the aspect of there's one already there. It's in an isolated location. There again there's a tremendous amount of land in this county, and we receive

August 5, 2024

nothing from it. I just think it would be a good partnership that we could look at doing. I don't know what the hold up would be if there is any hold up. Not saying that I'm looking at that totally by itself or just looking at it as an option amongst the questions I want to get some answers to.

County Attorney Johnston said I'll reach out to the Commission and have an answer for you at the next meeting.

**Commissioner Gwynn:** I'd like to find out because they also mentioned the High Rock Shooting Range. I would like to know more about that one.

Attorney Johnston said it's my understanding that that shooting range is actually a private indoor range, but I can reach out to the County Planner. I think he's had contact with the organization out there to see if there are any options.

**Commissioner Holt:** The Rockingham Gun Club is obviously on the county line. Remington rents the range from Rockingham County Gun Club because Remington Arms does not have anywhere to do there testing. So that is a possibility that they would rent to them which is extremely close.

Attorney Johnston said Commissioner Holt, would you like for me to reach out to that organization as well? Commissioner Holt said yes, if you have time. Attorney Johnston said I'd be glad to.

**Commissioner Dickerson:** I just want to echo what's being said, and what I said to the gentleman as he presented the information tonight. I think that it is a whole lot easier for us to get the Sheriff's Department accommodated at an existing range than opening up a new one. The neighbors around it don't want it. We're taking on a serious liability issue if we approve it. If one thing goes wrong, we can ruin our insurance. A million dollars' worth of coverage as the gentleman said is nothing compared to what we might have. I think that it is very feasible that if we find some kind of agreement with an existing range that that's the best option.

#### **ANNOUNCEMENTS AND UPCOMING EVENTS:**

- August 7-10, 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

**Commissioner Rose:** National Night Out is August 6, 2024 at Parks and Recreations Department. It starts at 5 pm. They are going to have vendors. It's a chance for the public to go out and meet the First Responders and have a good night.

#### **CLOSED SESSION:**

A motion was made at 8:08 pm by Commissioner Holt and seconded by Commissioner Dickerson and **carried unanimously** to consult with an attorney employed or retained by the public body in order to preserve the attorney-client privilege between the attorney and the public

August 5, 2024



body, which privilege is hereby acknowledged. NCGS 143-318.11(a)(3). (Ayes: Commissioners McVey, Yarbrough, Rose, Dickerson, Holt, Gwynn, and Jefferies)

**ADJOURNMENT:**

A **motion** was made at 8:58 pm by Commissioner Yarbrough and seconded by Commissioner Rose and **carried unanimously** to adjourn the meeting. (Ayes: Commissioners Yarbrough, Rose, Holt, Dickerson, Gwynn, Dickerson and Jefferies)

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Carla R. Smith  
Clerk to the Board

---

Jeremiah Jefferies  
Chairman

August 5, 2024

**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 corrected and 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 \$125 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
<b>TOTAL</b>	<b>\$1,803,000</b>

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
<b>Total</b>	<b>\$1,803,000</b>

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
<b>TOTAL</b>	<b>\$1,016,000</b>

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
<b>Total</b>	<b>\$ 1,016,000</b>

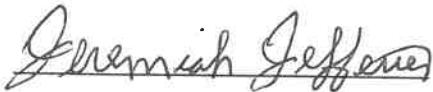
Section 6: **ENCUMBRANCES AT YEAR END.** Operating funds encumbered by the County as of June 30, 2024 or otherwise designated, are hereby re-appropriated for this fiscal year.

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 5<sup>th</sup> day of August, 2024

ATTEST:



Jeremiah Jeffries, Chair  
Caswell County Board of Commissioners



Carla Smith  
Clerk to the Board

## **AGENDA FORM**

Meeting Date: August 19, 2024



**TO: Caswell County Board of Commissioners**

**FROM: Scott W. Meszaros, County Manager**

**SUBJECT: FY22 Audit Contract Amendment – Date Change Only**

### **BACKGROUND INFORMATION:**

The FY22 Audit Contract with Thompson, Price, Scott and Adams & Co., P.A. was approved by the Board of Commissioners on February 5, 2024. The contract included an optimistic submission date of April 30, 2024, to the North Carolina Local Government Commission (LGC). Due to unforeseen staff issues and challenges in reconciling accounts, the audit was submitted on July 31, 2024. The LGC requires the contract date to be amended for final payments to be processed to the auditors.

There is no change to the contract amount, only the date.

### **STAFF RECOMMENDATION, IF APPLICABLE:**

The staff has reviewed the contract amendment for appropriateness and recommends approval.

### **RECOMMENDED ACTION/MOTION:**

The Board of Commissioners approves the contract amendment to modify the submission date to the NC Local Government Commission to July 31, 2024.

### **FISCAL IMPACT:**

None – the amendment only changes the date.

### **ATTACHMENTS:**

Contract Amendment to be signed by the Board Chair

Whereas	Primary Government Unit CASWELL COUNTY
and	Discretely Presented Component Unit (DPCU) (if applicable) N/A
and	Auditor THOMPSON, PRICE, SCOTT, ADAMS & CO, P.A.

entered into a contract in which the Auditor agreed to audit the accounts of the Primary Government Unit and DPCU (if applicable)

for	Fiscal Year Ending 06/30/22	and originally to be submitted to the LGC on	Date 04/30/24
-----	--------------------------------	--	------------------

hereby agree that it is now necessary that the contract be modified as follows.

☒ Modification to date submitted to LGC

Original date 04/30/24	Modified date 07/31/24
Original fee	Modified fee

☐ Modification to fee

Primary Other  
(choose 1)(choose 0-2)

#### Reason(s) for Contract Amendment

- |                                  |                                     |  |
|----------------------------------|-------------------------------------|--|
| <input type="radio"/>            | <input type="checkbox"/>            | Change in scope  |
| <input type="radio"/>            | <input checked="" type="checkbox"/> | Issue with unit staff/turnover   |
| <input type="radio"/>            | <input type="checkbox"/>            | Issue with auditor staff/workload  |
| <input type="radio"/>            | <input type="checkbox"/>            | Third-party financial statements not prepared by agreed-upon date  |
| <input type="radio"/>            | <input type="checkbox"/>            | Unit did not have bank reconciliations complete for the audit period   |
| <input type="radio"/>            | <input checked="" type="checkbox"/> | Unit did not have reconciliations between subsidiary ledgers and general ledger complete                                   |
| <input type="radio"/>            | <input type="checkbox"/>            | Unit did not post previous years adjusting journal entries resulting in incorrect beginning balances in the general ledger |
| <input checked="" type="radio"/> | <input type="checkbox"/>            | Unit did not have information required for audit complete by the agreed-upon time  |
| <input type="radio"/>            | <input type="checkbox"/>            | Delay in component unit reports  |
| <input type="radio"/>            | <input type="checkbox"/>            | Software - implementation issue  |
| <input type="radio"/>            | <input type="checkbox"/>            | Software - system failure  |
| <input type="radio"/>            | <input type="checkbox"/>            | Software - ransomware/cyberattack  |
| <input type="radio"/>            | <input type="checkbox"/>            | Natural or other disaster  |
| <input type="radio"/>            | <input type="checkbox"/>            | Other (please explain)   |

#### Plan to Prevent Future Late Submissions

If the amendment is submitted to modify the date the audit will be submitted to the LGC, please indicate the steps the unit and auditor will take to prevent late filing of audits in subsequent years. Audits are due to the LGC four months after fiscal year end. Indicate NA if this is an amendment due to a change in cost only.

The county has been working with an outside CPA firm and a consultant to get the reconciliations caught up and bring the audits current as well as training the finance staff in more efficient and effective processes for performing daily operations to reduce errors and ensure reconciliations are completed timely going forward.

#### Additional Information

Please provide any additional explanation or details regarding the contract modification.

Due to turnover of the Finance director position the CPA firm and consultant had to split their focus between audit preparation and aiding in daily operations. The County will begin searching for a new finance director with the ability to establish appropriate procedures for timely reconciliations.






**By their signatures on the following pages, the Auditor, the Primary Government Unit, and the DPCU (if applicable), agree to these modified terms.**

## SIGNATURE PAGE

## AUDIT FIRM

Audit Firm* THOMPSON, PRICE, SCOTT, ADAMS & CO, P.A.	
Authorized Firm Representative* (typed or printed) ALAN THOMPSON	Signature*
Date* 07/31/24	Email Address alanthompson@tpsacpas.com

## GOVERNMENTAL UNIT

Governmental Unit* CASWELL COUNTY	
Date Primary Government Unit Governing Board Approved <b>Amended</b> Audit Contract* (If required by governing board policy)	
Mayor/Chairperson* (typed or printed) 	Signature* 
Date 	Email Address 

Chair of Audit Committee (typed or printed, or "NA") N/A	Signature
Date	Email Address

## GOVERNMENTAL UNIT – PRE-AUDIT CERTIFICATE

**\*ONLY REQUIRED IF FEES ARE MODIFIED IN THE AMENDED CONTRACT\***

(Pre-audit certificate not required for hospitals)

Required by G.S. 159-28(a1) or G.S. 115C-441(a1)

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

Primary Governmental Unit Finance Officer*	Signature*
Date of Pre-Audit Certificate*	Email Address*

**AGENDA FORM**

Meeting Date: August 19, 2024



**TO: Caswell County Board of Commissioners**

**FROM: Scott W. Meszaros, County Manager**

**SUBJECT: FY22 Audit Contract Amendment**

**BACKGROUND INFORMATION:**

**Building Inspections Excess Revenue:** NCGS 160D-1102 requires that local governments report revenues and expenditures of inspection fees collected under NCGS 160D-402(d). The statutes restrict the expenditure of the allowed inspection fees to those expenditures incurred “for the support of the administration and activities of the inspection department and for no other purposes.” Should revenues from inspection fees exceed the expenditures related to the costs of carrying inspections, these amounts should be committed to be used for future expenditures related to building inspections.

The committed fund balance for Building Inspections is expected to be \$60,000 with the specific amount to be calculated once the accounting for FY 2024 is complete.

Building Inspection Fees Estimated	\$360,000
<u>Inspection Department Expenditures</u>	<u>\$300,000</u>
<u>Projected Committed Fund Balance</u>	<u>\$ 60,000</u>

**STAFF RECOMMENDATION, IF APPLICABLE:**

Governmental Accounting Standard Boards (GASB) Statement 54 defines “Committed” fund balance as amounts that are subject to an internally enforceable spending constraint placed on it by the governing board before the end of the fiscal year. This requires that any commitment of fund balance be approved by formal action of the County’s Board of Commissioners. Amendments or modifications of this committed fund balance must also be approved by formal action of the Board of Commissioners.

Staff recommends formally adopting the funds identified below as committed fund balance within the County’s General Fund for the fiscal year ending June 30, 2024 to indicate these funds are not generally available and that authority to spend these funds requires additional Board action through a budget amendment to appropriate the funds.

**RECOMMENDED ACTION/MOTION:**

That the Board of Commissioners commits General Fund Fund Balance for Building Inspection Excess Revenues, with final specific amounts to be determined after the financial records are closed for the 2024 fiscal year.

**FISCAL IMPACT:**

Provides funding for future Inspections Operations but will reduce unrestricted fund balance.

**ATTACHMENTS:**

None



**AGENDA FORM**

Meeting Date: August 19, 2024



**TO: Caswell County Board of Commissioners**

**FROM: Scott W. Meszaros, County Manager**

**SUBJECT: Presentation of FY 2022 Audit**

**BACKGROUND INFORMATION:**

Alan Thompson with Thompson, Price, Scott and Adams, Co. P.A. will be in attendance to review the FY 2021 Audit results and deliver the required communications to the Board of Commissioners.

Mr. Thompson will overview the information in the attached document and respond to any questions the Board has.

Johnna Sharpe with the NCACC will also share an update of Caswell's Fund Balance condition.

**RECOMMENDED ACTION/MOTION:**

That the Board of Commissioners receives the FY 2022 audit.

**FISCAL IMPACT:**

None

**ATTACHMENTS:**

1. Fund Balance History/Projection
2. Presentation of Audit Results

**CASWELL COUNTY GENERAL FUND - FUND BALANCE HISTORY / PROJECTION**  
*as of 8/13/24*

		BUDGETED USE OF FUND BALANCE VERSUS ACTUAL USE				ENDING FUND BALANCE				
						TOTAL FUND BALANCE		UNASSIGNED FUND BALANCE		
		Fiscal Year	Original Budget	Revised Budget	Actual	Variance to Revised	Dollars	Percent	Dollars	Total
AUDITED	2020	(\$2,156,663)	(\$2,156,663)	\$1,384,827	\$3,541,490		\$9,879,513	41.8%	\$3,842,158	13.5%
	2021	(\$1,846,734)	(\$2,431,823)	\$1,127,560	\$3,559,383		\$11,456,196	41.7%	\$4,206,749	15.3%
	2022	(\$2,922,608)	(\$3,305,101)	\$2,542,393	\$5,847,494		\$14,942,952	53.4%	\$7,150,570	25.5%
FORECAST	2023	(\$1,235,126)	(\$1,780,699)	\$1,000,000	\$2,780,699		\$15,942,952	43.0%	\$7,650,570	20.7%
	2024	(\$1,996,670)	(\$2,554,472)	\$500,000	\$3,054,472		\$16,442,952	47.1%	\$4,577,938	13.1%
	2025	(\$3,572,632)	(\$3,572,632)	(\$3,072,632)	\$500,000		\$13,370,320	35.7%	\$5,077,938	13.6%

Note 1: The Fund Balance Forecasts for FY23 are based on preliminary unaudited numbers. The Fund Balance Forecast for FY24 is based on historical budget versus actual historical trends of revenues in excess of estimates and expenditures below budgets. The FY 25 amount assumed the amount budget is used.



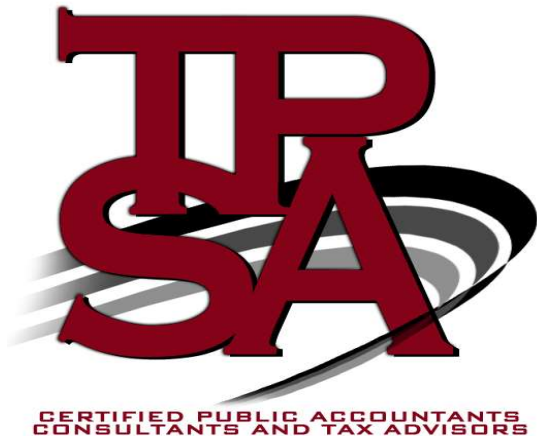
CASWELL  
COUNTY

# CASWELL COUNTY



## Presentation of Audit Results

Fiscal Year Ended  
June 30, 2022



Alan W. Thompson, CPA  
1626 S Madison Street  
PO Box 398  
Whiteville, NC 28472  
910.642.2109 phone  
910.642.5958 fax  
[www.tpsacpas.com](http://www.tpsacpas.com)

# Caswell County

## Presentation Agenda

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II. REQUIRED COMMUNICATIONS	
SAS 114	1-4
III. AUDIT RESULTS	5-12
IV. QUESTIONS AND COMMENTS	
V. CLOSE	



*Thompson, Price, Scott, Adams & Co, P.A.*

P.O. Box 398  
1626 S Madison Street  
Whiteville, NC 28472  
Telephone (910) 642-2109  
Fax (910) 642-5958

Alan W. Thompson, CPA  
R. Bryon Scott, CPA  
Gregory S. Adams, CPA

July 23, 2024

To the Board of Commissioners  
Caswell County  
Yanceyville, North Carolina

We have audited the financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of Caswell County for the year ended June 30, 2022. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance, as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our letter to you dated January 17, 2024. Professional standards also required that we communicate to you the following information related to our audit.

#### Significant Audit Findings

##### *Qualitative Aspects of Accounting Practices*

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by Caswell County are described in Note I to the financial statements. The County changed accounting policies related to Leases by adopting GASB Statement No.87, "Leases," effective for fiscal year ending June 30, 2022. We noted no transactions entered into by Caswell County during the year that were both significant and unusual, and of which, under professional standards, we are required to inform you, or transactions for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected. The most sensitive estimates affecting Caswell County's financial statements were:

Management's estimate of depreciation of capital assets is based on management's estimate of the remaining useful lives of the assets. We evaluated the key factors and assumptions used to develop the remaining useful lives of the assets in determining that it is reasonable in relation to the financial statements taken as a whole.

Management's estimate of the allowance for doubtful accounts is based on historical revenues, historical loss levels, and an analysis of the collectability of individual accounts. We evaluated key factors and assumptions used to develop the allowance in determining that it is reasonable in relation to the financial statements taken as a whole.

The financial statement disclosures are neutral, consistent, and clear.

#### *Difficulties Encountered in Performing the Audit*

We encountered no significant difficulties in dealing with management in performing and completing our audit.

#### *Corrected and Uncorrected Misstatements*

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are trivial, and communicate them to the appropriate level of management. Management has corrected all such misstatements. In addition, some of the misstatements detected as a result of audit procedures and corrected by management were material, either individually or in the aggregate, to each opinion unit's financial statements taken as a whole.

#### *Disagreements with Management*

For purposes of this letter, professional standards define a disagreement with management as a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the financial statements or the auditor's report. We are pleased to report that no such disagreements arose during the course of our audit.

#### *Management Representation*

We have requested certain representations from management that are included in the management representation letter dated July 23, 2024.

#### *Management Consultations with Other Independent Accountants*

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a "second opinion" on certain situations. If a consultation involves application of an accounting principle to the governmental unit's financial statements or a determination of the type of auditor's opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

#### *Other Auditing Findings or Issues*

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to retention as Caswell County's auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.

The audit report was not issued until 21 months until after the October 31, 2022 due date. The reasons for the delay are summarized in the findings issued in the report.

Various key processes were not completed timely, particularly during year-end closing (i.e. line item review, revenue and expenditure postings, reconciliation to subsidiary ledgers). These are key finance functions that should be completed to ensure that balances are appropriately reflected in the general ledger. The finance staff should become more proactive in posting required year-end adjustments. At year-end, efforts should be made to ensure that all receivables and payables are accurately reflected.

Recent changes were made in several key finance staff positions. As a result of these changes, the County contracted with a third-party CPA firm to assist in performing several key reconciling functions. In addition, a consultant associated with the League of Municipalities is also assisting the County catch up.

The EMS receivable balances as well as the allowance should be reviewed and adjusted throughout the year to give an accurate reflection of billings and collections for EMS billings. Additionally, the transition in billing companies has hindered collection of old balances, so those balances remain on the balance sheet as receivables until board action is taken to write those old balances off. This was mentioned in the previous year's letter to governance as well.

Efforts should be made to ensure that all negative fund balances are cleared up, and that all projects that have been completed are closed on the general ledger.

The County needs to review the depreciation schedule and prepare a list of assets that has been disposed or is no longer in service throughout the year as opposed to waiting to year end to prepare.

If transfers between funds are recorded, there should be available budget to reflect those transfers. Additionally, budget amendments should be recorded prior to expended funds (see Finding 2022-004).

The County has one outstanding loan associated with the Revolving Loan Fund that is in arrears. Management needs to review these agreements and determine if these loans are collectible. Amended agreements may be needed between the County and the businesses to attempt to collect these funds.

Prior period adjustments were recorded to correct mis-postings from prior years. Details are provided in the notes as Finding 2022-003.

The County did not adopt a budget for several new funds and did not make budget amendments as needed throughout the year to cover expenses (see Finding 2022-004 and 2022-005). Additionally, our testing noted instances where the pre-audit procedures were not properly followed.

Adequate documentation was not obtained throughout the year to substantiate all transactions recorded for the year (see Finding 2022-006). Additionally, there were daily revenue collections that could not be traced to the general ledger or bank statement.

Two departments (Register of Deed and Inspections/Planning) were noted for not complying with the daily deposit general statutes. Collections in excess of \$500 shall be deposited daily (see Finding 2022-009)

Board approval was not obtained for tax releases and refunds (see Finding 2022-008), there was also one budget amendment in our sample of five that was missing board approval. Additionally, it was noted that the County has no formal policy for the journal entry review and approval process.

The County did not pay their monthly LGERS contributions timely, and they did not withhold FICA on retirement contributions. Additionally, there were instances where overtime payments were determined to be incorrect or adequate documentation could not be provided to support the payment (see Finding 2022-010).

Please see the audit report for a more detailed discussion of these findings.

Please ensure that management is aware of the new GASB pronouncements for the upcoming fiscal year. Be especially mindful of GASB No 96: *Subscription Based Information Technology Arrangements* as it will take a **significant** amount of time and resources to gather the necessary information. This new standard will be effective for the fiscal year ending June 30, 2023.

#### Other Matters

We applied certain limited procedures to the Schedule of County's Proportionate Share of Net Pension Liability (LGERS), Schedule of County Contributions (LGERS), Schedule of County's Proportionate Share of Net Pension Asset (ROD), Schedule of County Contributions (ROD), Schedule of Change in Total Pension Liability – Law Enforcement Officer's Special Separation Allowance, and Changes in Total OPEB Liability and Related Ratios, which is required supplementary information (RSI) that supplements the



basic financial statements. Our procedures consisted of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We did not audit the RSI and do not express an opinion or provide any assurance on the RSI.

We were engaged to report on the combining and individual non-major fund statement schedules, budgetary schedules, and other schedules, and the schedule of expenditures of federal and State awards, which accompany the financial statements but are not RSI. With respect to this supplementary information, we made certain inquiries of management and evaluated the form, content, and methods of preparing the information to determine that the information complies with accounting principles generally accepted in the United States of America, the method of preparing it has not changed from the prior period, and the information is appropriate and complete in relation to our audit of the financial statements. We compared and reconciled the supplementary information to the underlying accounting records used to prepare the financial statements or to the financial statements themselves.

#### Restriction on Use

This information is intended solely for the use of the Board of Commissioners and management of Caswell County and is not intended to be and should not be used by anyone other than these specified parties.

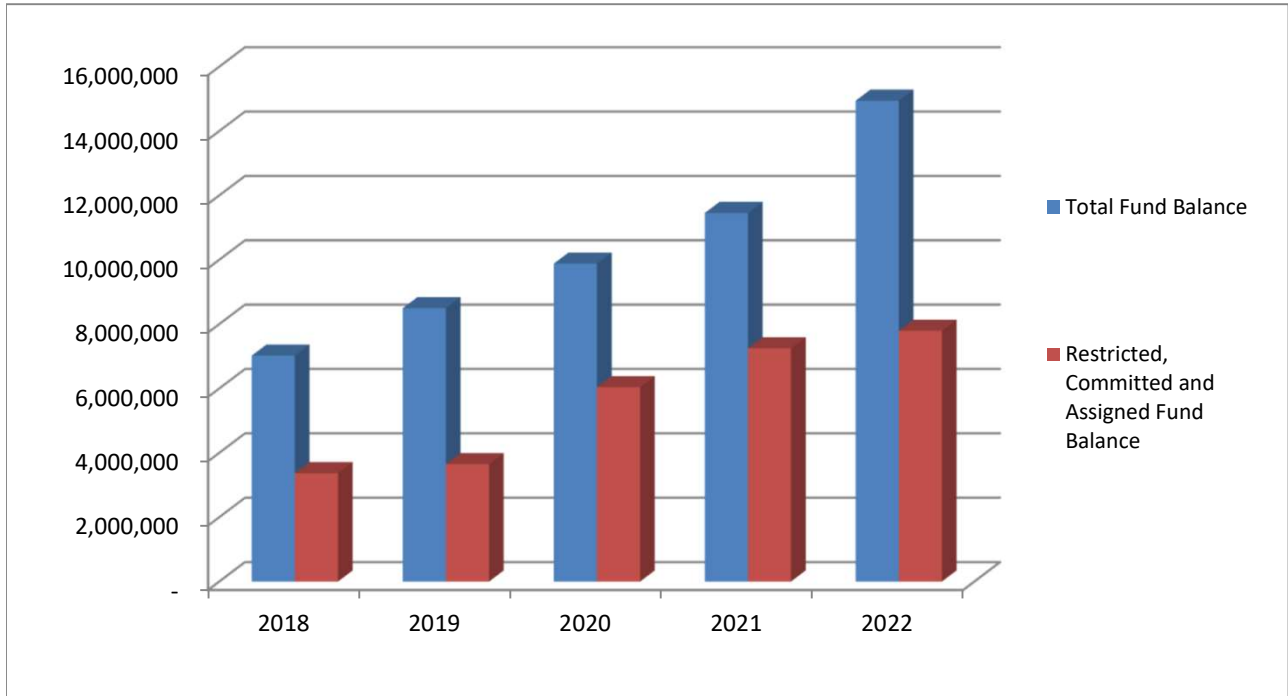
Very truly yours,

*Thompson, Price, Scott, Adams & Co., P.A.*

Thompson, Price, Scott, Adams & Co, P.A.

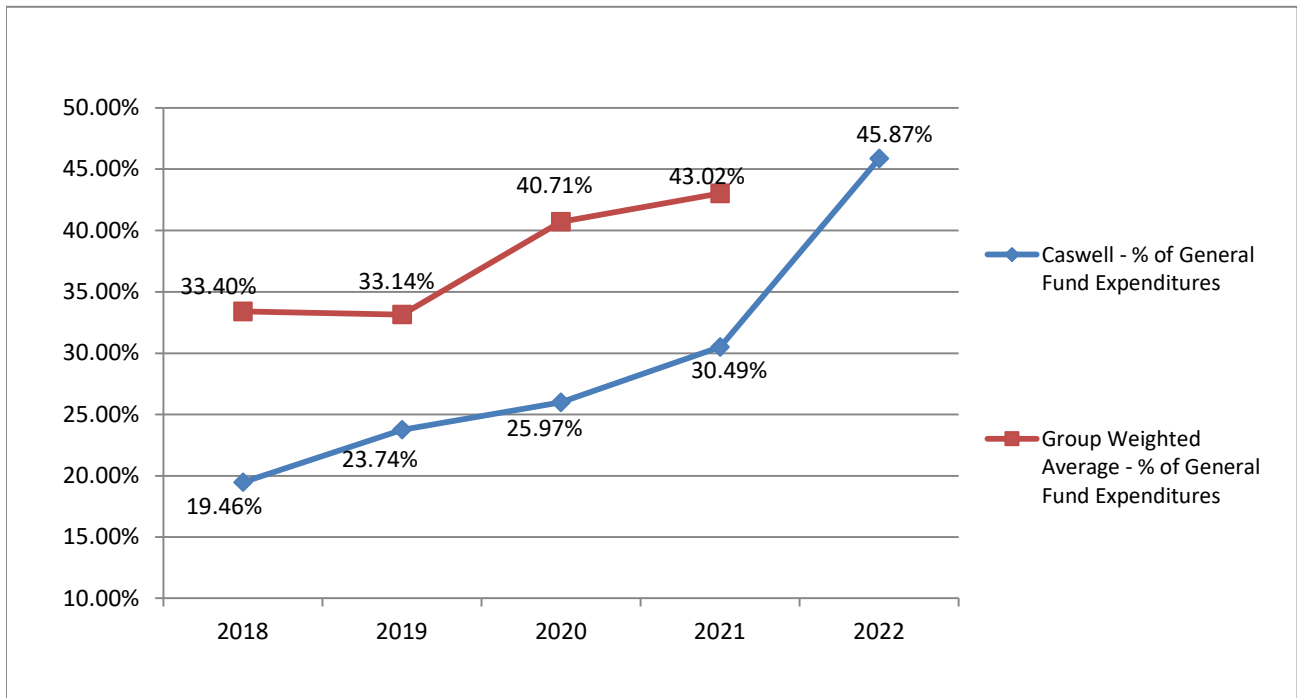
<b>Caswell County</b> FINANCIAL INFORMATION FOR 5 YEARS					
	2022	2021	2020	2019	2018
Total Fund Balance - General Fund	14,942,952	11,453,196	9,879,513	8,494,685	7,018,071
Unavailable Fund Balance - GF (Restricted for State Statute, Inventories, Prepaids)	3,649,395	3,074,907	2,490,362	2,202,655	1,754,199
Restricted, Committed, and Assigned Fund Balance (Previously Designated and Reserved Fund Balance)	7,792,382	7,246,447	6,037,355	3,647,188	3,366,659
General Fund Expenditures (including Transfers out, less new debt)	24,622,029	27,482,588	28,447,932	26,506,196	27,049,408
Fund Balance Available as % of General Fund Expenditures	45.87%	30.49%	25.97%	23.74%	19.46%
Unassigned Fund Balance (Previously Unreserved and Undesignated Fund Balance)	7,150,570	4,206,749	3,842,158	4,847,497	3,651,412
Unassigned Fund Balance as % of General Fund Expenditures (including Transfers out)	29.04%	15.31%	13.51%	18.29%	13.50%
Revenues over (under) expenditures before transfers					
General Fund	1,504,703	1,409,665	1,836,041	1,793,604	1,012,231
Other Governmental	(7,744,091)	(2,978,474)	393,302	(1,138,794)	(1,024,085)
Solid Waste Fund		(237,211)	(400,705)	(462,236)	(368,741)
Transportation Fund		39,122	39,528	63,222	18,662
Cash vs. Fund Balance (Net Position)					
Cash - General	13,313,818	9,583,145	6,468,345	7,028,841	5,976,145
Cash - Other Governmental	1,418,334	11,029,298	602,697	325,420	670,094
Cash - Solid Waste	-	-	-	83,505	517,138
Cash - Transportation	514,987	495,691	318,160	359,411	401,269
Fund Balance - General	14,942,952	11,453,196	9,879,513	8,494,685	7,018,071
Fund Balance - Other Governmental Funds	2,585,387	11,078,333	13,941,152	(42,474)	129,589
Net Position - Solid Waste	(143,282)	(146,466)	7,745	253,450	715,686
Net Position - Transportation	952,903	793,960	754,838	695,714	632,492
Property Tax Rates	0.735	0.735	0.735	0.709	0.746
Collection Percentages	98.81%	98.78%	98.60%	98.73%	98.56%
Collection Percentages (excluding Motor Vehicle)	98.63%	98.61%	98.43%	98.57%	98.40%
Total Property Valuation	1,757,693,234	1,711,373,877	1,689,717,687	1,673,424,683	1,644,921,973
Total Levy Amount	12,919,046	12,578,598	12,388,812	11,864,581	12,269,473
Breakdown of Debt (Excl Compensated Absences & OPEB)					
Governmental - General Obligation	-	-	201,769	413,539	630,309
Governmental - Leases	799,865	-	-	-	-
Governmental - Bond Anticipation Note	13,150,000	13,150,000	13,150,000	-	-
Governmental - Private Placement	3,029,000	3,609,000	4,265,000	4,921,000	5,577,000
Governmental - Installment Purchases	989,138	1,187,662	1,391,014	1,714,771	1,455,639
	17,968,003	17,946,662	19,007,783	7,049,310	7,662,948
Breakdown of General Fund Revenues					
Ad Valorem Taxes	12,928,113	12,840,795	12,618,569	12,225,306	12,526,482
Other Taxes, License & Permits	7,148,251	6,615,097	4,955,267	4,629,698	4,278,909
Intergovernmental Revenue	4,627,248	6,296,704	7,859,582	6,840,687	6,886,141
Sales and Services	3,800,913	2,837,293	2,133,779	2,622,749	2,001,308
Investment Earnings	22,481	4,327	86,505	139,922	65,745
Miscellaneous	83,766	75,818	119,936	47,834	9,695
Total	28,610,772	28,670,034	27,773,638	26,506,196	25,768,280
Breakdown of General Fund Expenditures					
General Government	4,056,449	4,676,780	3,501,661	3,198,714	2,984,485
Public Safety	9,061,794	7,738,147	7,540,235	6,809,574	6,552,514
Cultural & Recreational	780,346	649,284	684,761	736,062	647,806
Environmental Protection	113,328	110,726	108,546	104,969	107,419
Economic and Physical Development	701,354	671,692	576,438	499,647	511,151
Human Services	7,377,446	8,478,923	8,638,062	8,390,952	8,633,435
Education	3,702,276	3,720,008	3,511,195	3,491,195	3,791,195
Debt Service	1,313,076	1,215,017	1,376,699	1,466,969	1,528,044
Total	27,106,069	27,260,577	25,937,597	24,698,082	24,756,049

## Caswell County Analysis of Fund Balance



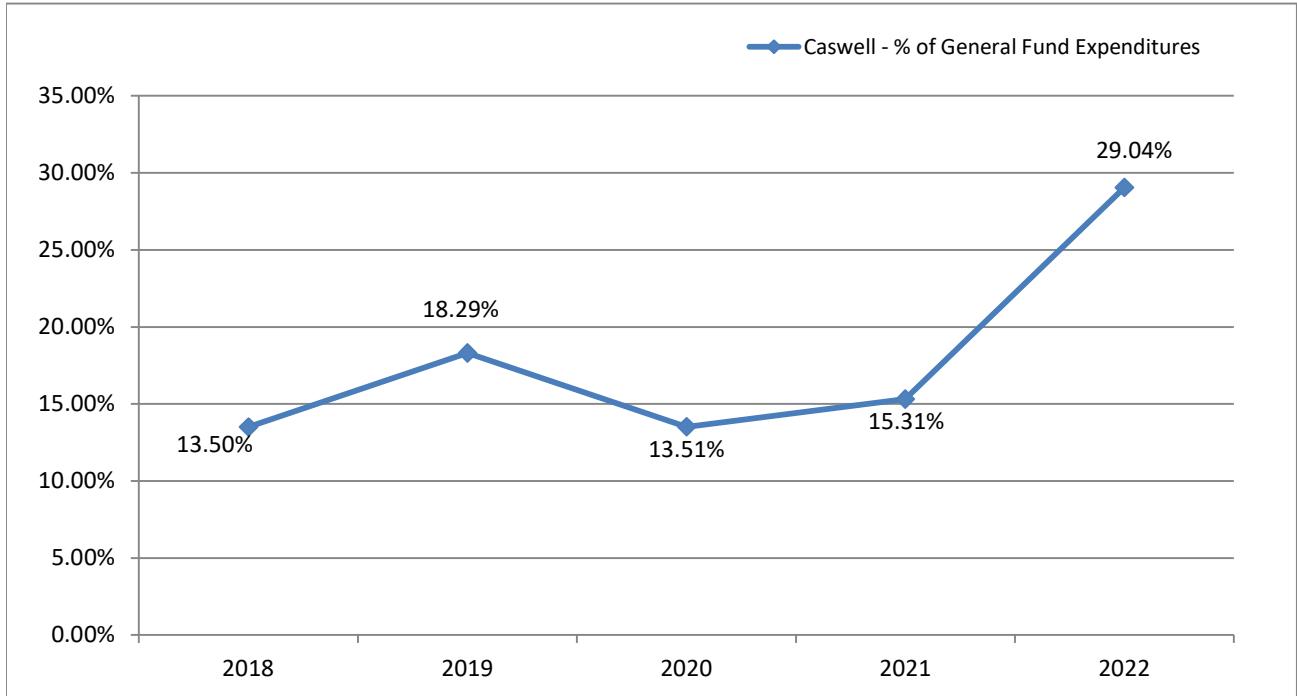
## Caswell County Analysis of Fund Balance Available

(Note - 2022 Group Weighted Average Not Available at Date of Presentation)



## Caswell County

### Analysis of Unassigned Fund Balance as a % of General Fund Expenditures



## Caswell County

### Analysis of Revenues Over (Under) Expenditures before Transfers

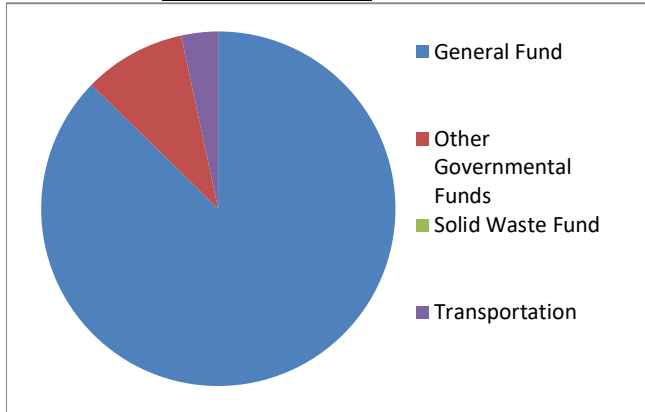


# Caswell County

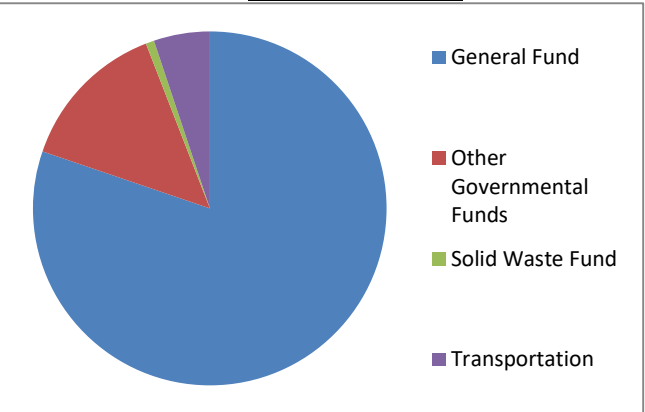
## Analysis of Cash and Fund Balances

### at June 30, 2022

#### CASH BALANCES



#### FUND BALANCES

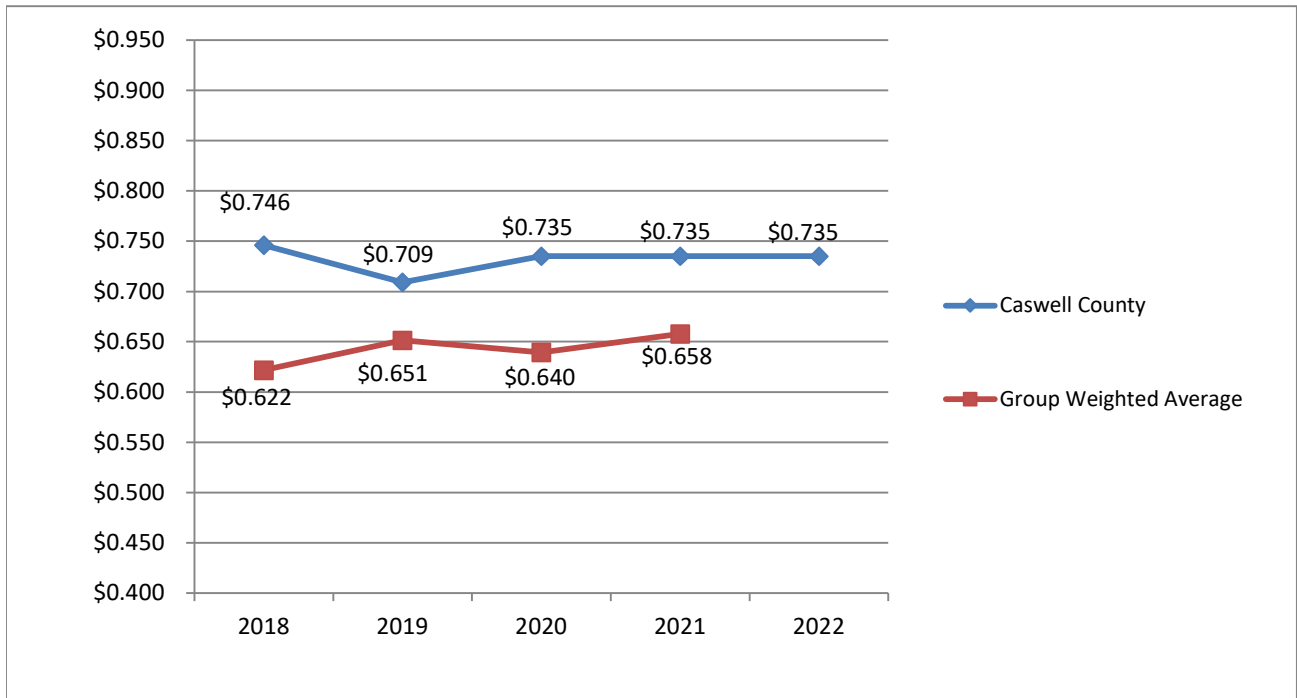


	2022	
	<u>Cash Balances</u>	<u>Fund Balances</u>
General Fund	\$ 13,313,818	\$ 14,942,952
Other Governmental Funds	1,418,334	2,585,387
Solid Waste Fund	-	(143,282)
Transportation	514,987	952,903
Total	<u>\$ 15,247,139</u>	<u>\$ 18,337,960</u>

## Caswell County

### Property Tax Rates

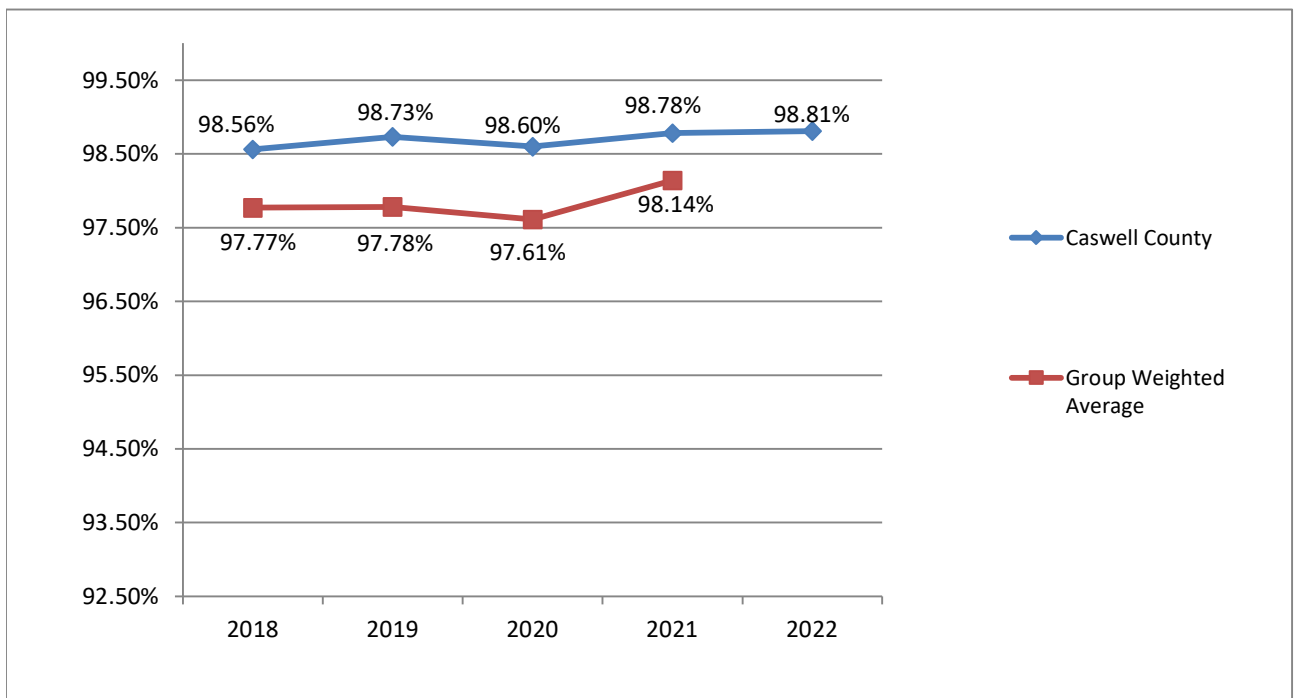
(Note - 2022 Group Weighted Average Not Available at Date of Presentation)



## Caswell County

### Collection Percentages

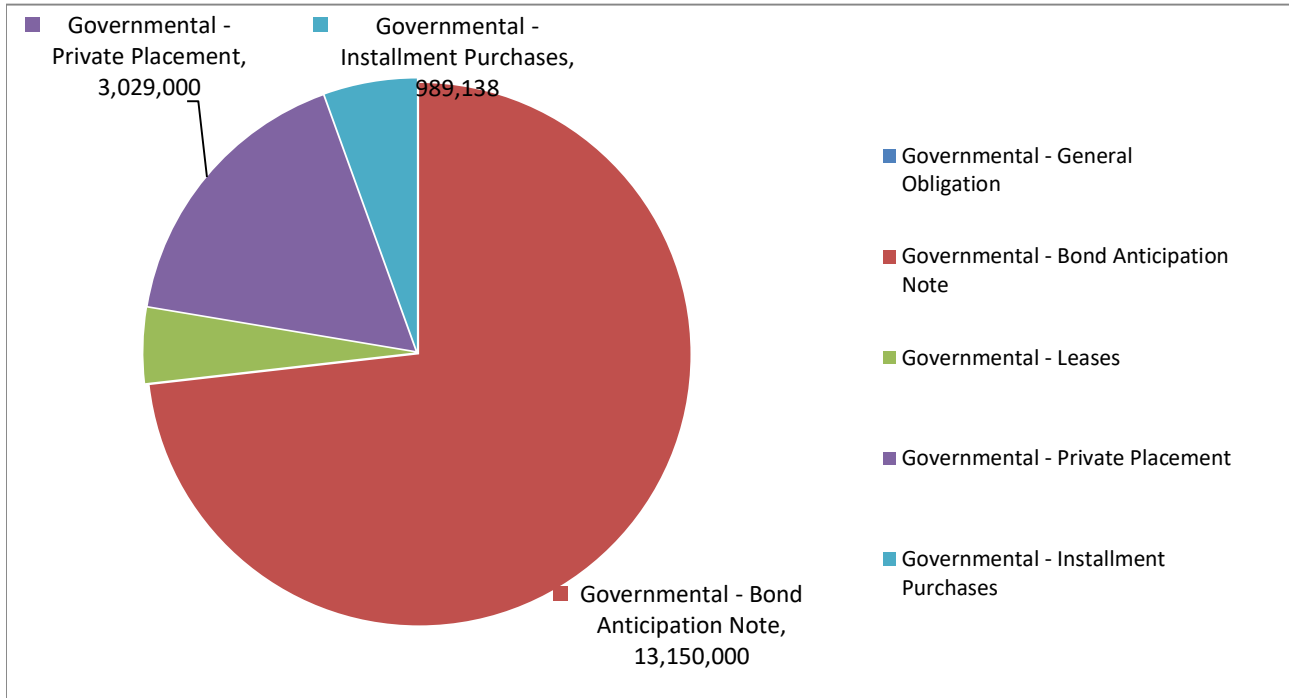
(Note - 2022 Group Weighted Average Not Available at Date of Presentation)



# Caswell County

## Debt Analysis (excluding Compensated Absences & OPEB)

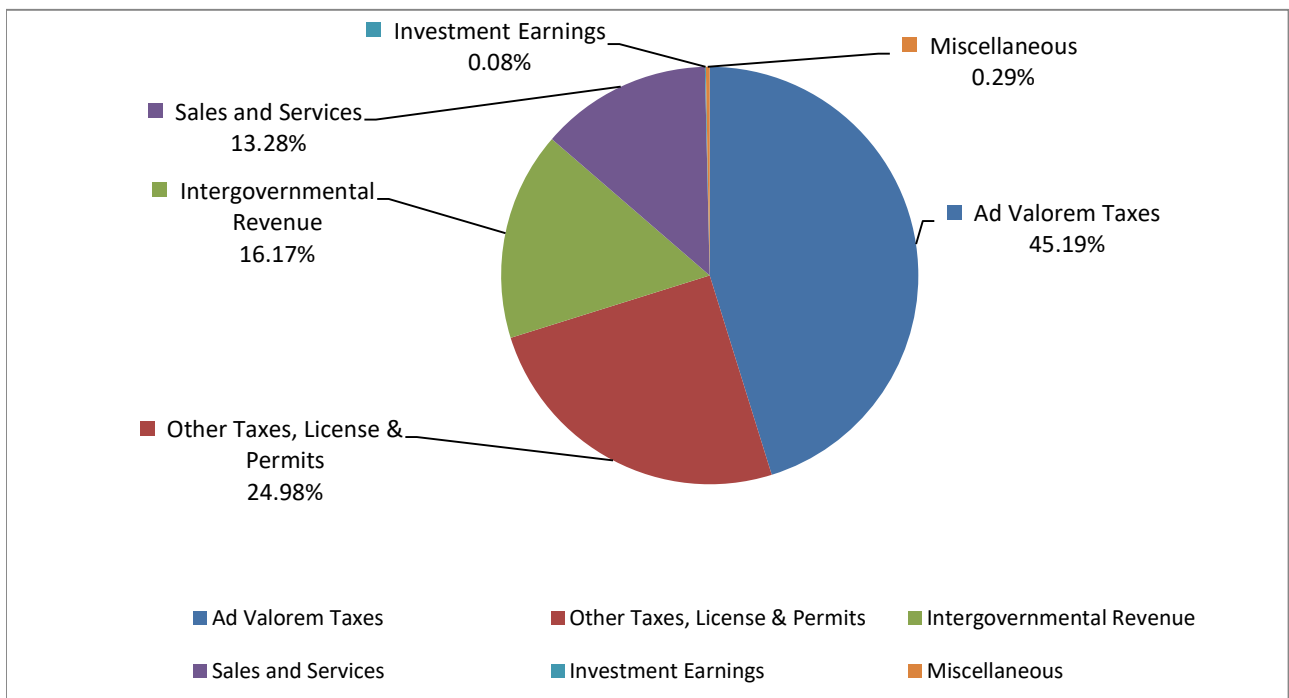
### FYE June 30, 2022



# Caswell County

## Break Down of General Fund Revenue

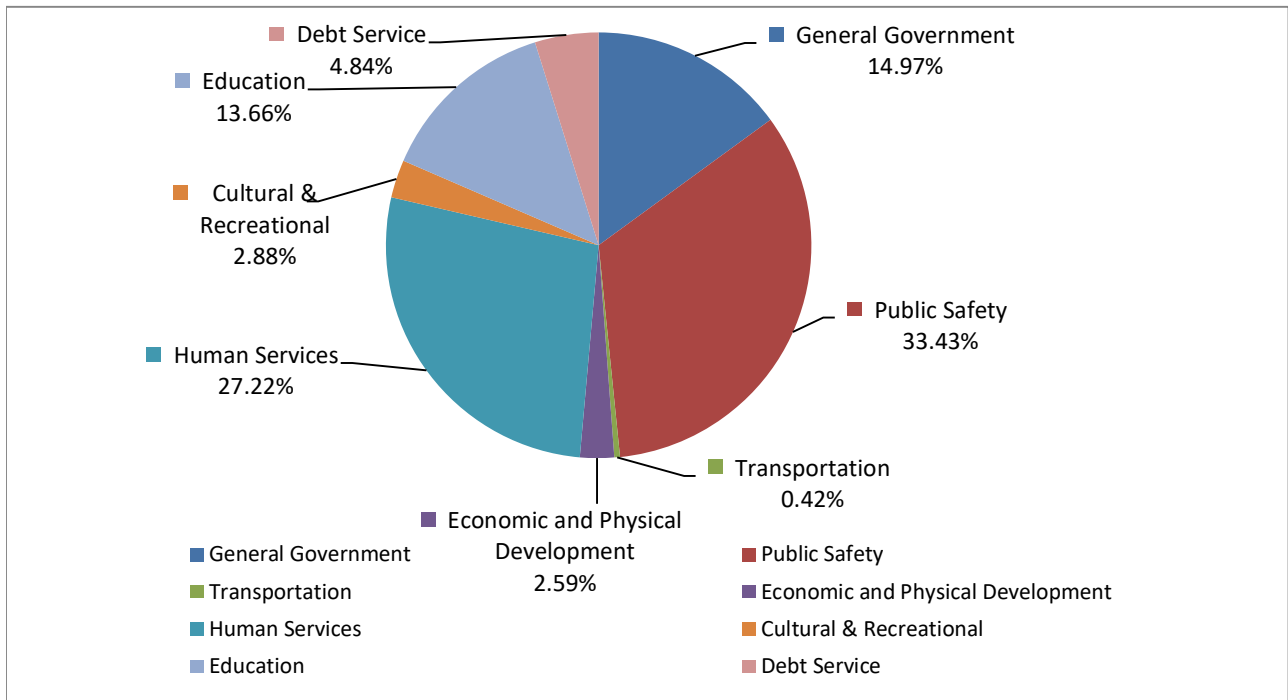
### FYE June 30, 2022



# Caswell County

## Break Down of General Fund Expenditures

### FYE June 30, 2022





## **ADDITIONAL REQUIRED COMMUNICATIONS**

### Changes to the Audit Process

The Local Government Commission (LGC) will no longer initiate communications about concerns or findings (formerly considered unit letters). They have created a spreadsheet that has to be completed and submitted with the audit report. If that worksheet identifies what they consider a "Financial Performance Indicators of Concern" (FPICs), we are required to communicate those items to the Board.

You are required to submit a response within 60 days of the Board meeting in which the financial statements are presented. The detailed audit response should be presented to the entire Board, and signed by the entire Board, Finance Officer, and Manager.

There were ten financial statement findings noted in our audit report, which are the items that have ~~to~~ addressed in a response to the LGC.

#### **Finding 2022-001                      Reconciliation of Records**

In reviewing records and testing certain account balances, we noted that several accounts were not reconciled and adjusted timely to include cash, receivables, payables, and other balance sheet accounts. Additionally, during our testing of daily collections we had issues tracing collections to general ledger postings and the bank statement.

#### **Finding 2022-002                      Deficit Fund Balances**

The County had six funds with a negative fund balance: Special Grant Fund, Deed of Trust Fund, Family Services of Caswell Fund, Special Revenue Fund, Caswell Enterprise Center Fund, Solid Waste Fund.

#### **Finding 2022-003                      Prior Period Adjustments**

An adjustment was recorded in the Sheriff Inmate Trust Fund and the General Fund of \$30,999 to decrease cash in the Sheriff Inmate Trust Fund that was actually related to a detention center project completed in prior years and not properly moved into the General Fund. An increase of \$15,622 to the Municipal Tax Fund was recorded to account for the 10 years taxes receivable, net. \$288 was moved from the Caswell Enterprise Center Project to zero out uncollectible receivables in prior years and close out the Caswell Enterprise Center Project. \$14,931 was moved from the General Fund to the Fines and Forfeiture Fund to account for revenues in FY21 that were posted to the General Fund instead of the Fines and Forfeiture Fund. A decrease of \$10,588 to the General Fund to adjust prior year fund balance variances. An increase of \$73,893 to the Section 8 Housing Authority Fund was recorded to correct the overstatement of FY21 expenditures.

**Finding: 2022-004                      Budget Violations**

The budget was overspent in the following General Fund departments: Fleet Management (\$301,212), Nondepartmental (\$17,008), Sheriff (\$559,308); Inspections (\$14,521), Extension Services (\$12,939), Animal Control (\$973), Purchase Services (\$4,725), Special Appropriations (\$9,784), Library (\$10,711); additionally, no budget was adopted for debt issuance costs (\$85,060) or the payoff of a loan that was refinanced (\$3,281,000). The following funds also reported expenditures in excess of appropriations: the Special Fire District Fund (\$286,926); Family Services of Caswell County (\$18,484). Additionally, the budget had not been properly maintained in the system throughout the year.

**Finding: 2022-005                      Budget Violation**

The County did not adopt a budget for the newly established funds required by the implementation of GASB 84 (Representative Payee, Deed of Trust Fund, Fines and Forfeitures) as well as the Caswell Enterprise Center Fund.

**Finding: 2022-006                      Late Submission of Audit**

The report was not finalized until 24 months after year end.

**Finding: 2022-007                      Retention of Records (Lack of Internal Controls)**

There were several tests performed as part of the audit procedures that the County was not able to provide adequate documentation to substantiate the postings. When performing Health Department testing, the County could not provide any record of internal monitoring performed during the year. As part of revenue testing, the County was unable to provide support for two of the thirty seven deposits we selected for test of Accounts Receivable. For payroll testing, documentation was not available for two of the twelve selections concerning overtime. For expenditure testing, the County was unable to provide support for 6 of 24 transactions requested for Travel; 1 of 20 items in our search for unrecorded payables; 2 of 60 in our test of repairs and maintenance; and there was no way to verify approvals on credit cards.

**Finding: 2022-008                      Lack of Board Approval on Tax Releases and Refunds**

The Board is not reviewing tax releases and refunds.

**Finding: 2022-009                      Daily Collections Not Deposited Timely**

The Inspections/Planning department is making weekly deposits and 3 of the 33 selected deposits at Register of Deeds were not deposited timely.

**Finding: 2022-010                      Lack of Internal Controls Around Payroll**

During our testing of various payroll processes it was noted that 7 of our 12 selected overtime checks were paid incorrectly or without approval; monthly ORBIT retirement payments were not made timely; and FICA was not properly paid on retirement benefits.

The following items were also identified on the Data Input worksheet that should be addressed in your response:

	2022	Target	
<b>If a unit has no performance indicators of concern that would require them to submit a Response to Audit Findings, Recommendations and Fiscal Matters, but they are currently on the Unit Assistance List, they must still submit an FPIC Response Letter. Their response should discuss the financial plan they have developed to address the issues that placed them on the Unit Assistance List and the progress they have made to date.</b>	Yes		Yes

As of the creation of this worksheet your unit was on the Unit Assistance List. Please provide details of what progress you have made to date to improve the issues that placed you on the list and future progress you intend to make. If you are unaware that you are on the Unit Assistance List please email [LGCMonitoring@nctreasurer.com](mailto:LGCMonitoring@nctreasurer.com) and request a copy of the letter notifying you of your status on the Unit Assistance List.

# Caswell County

## FY23-24 Q2

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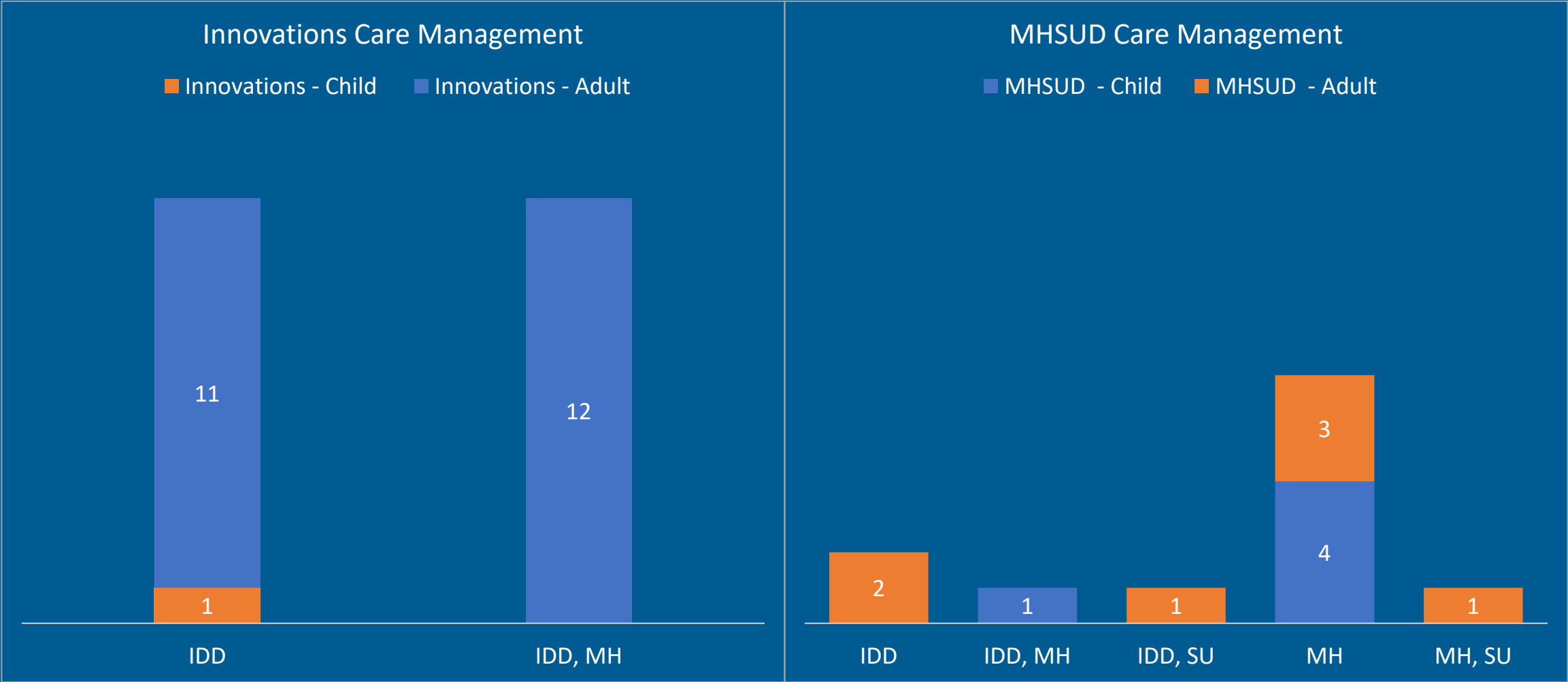


VAYAHEALTH

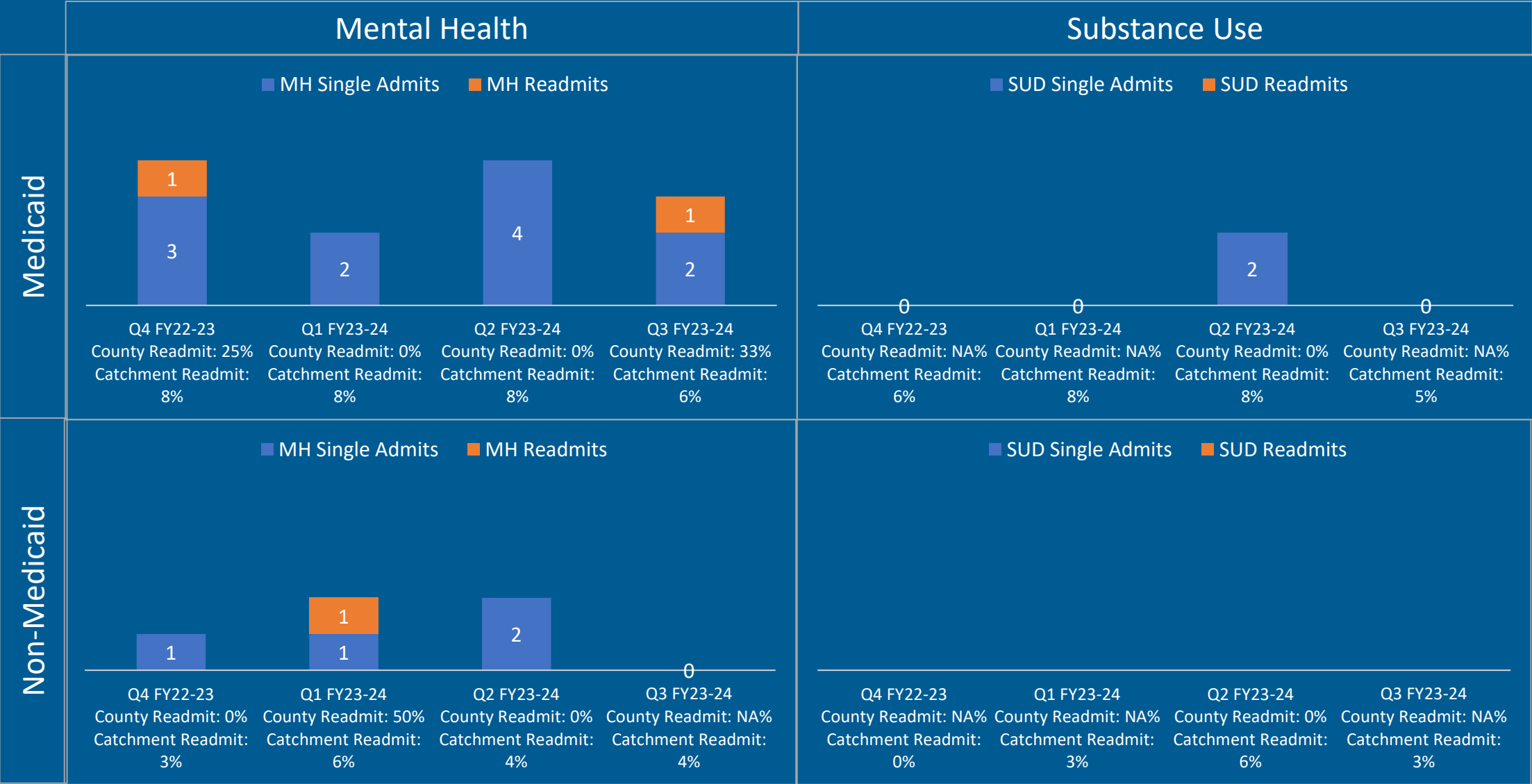
# Innovations Services Eligible Members



# Care Management Active Members

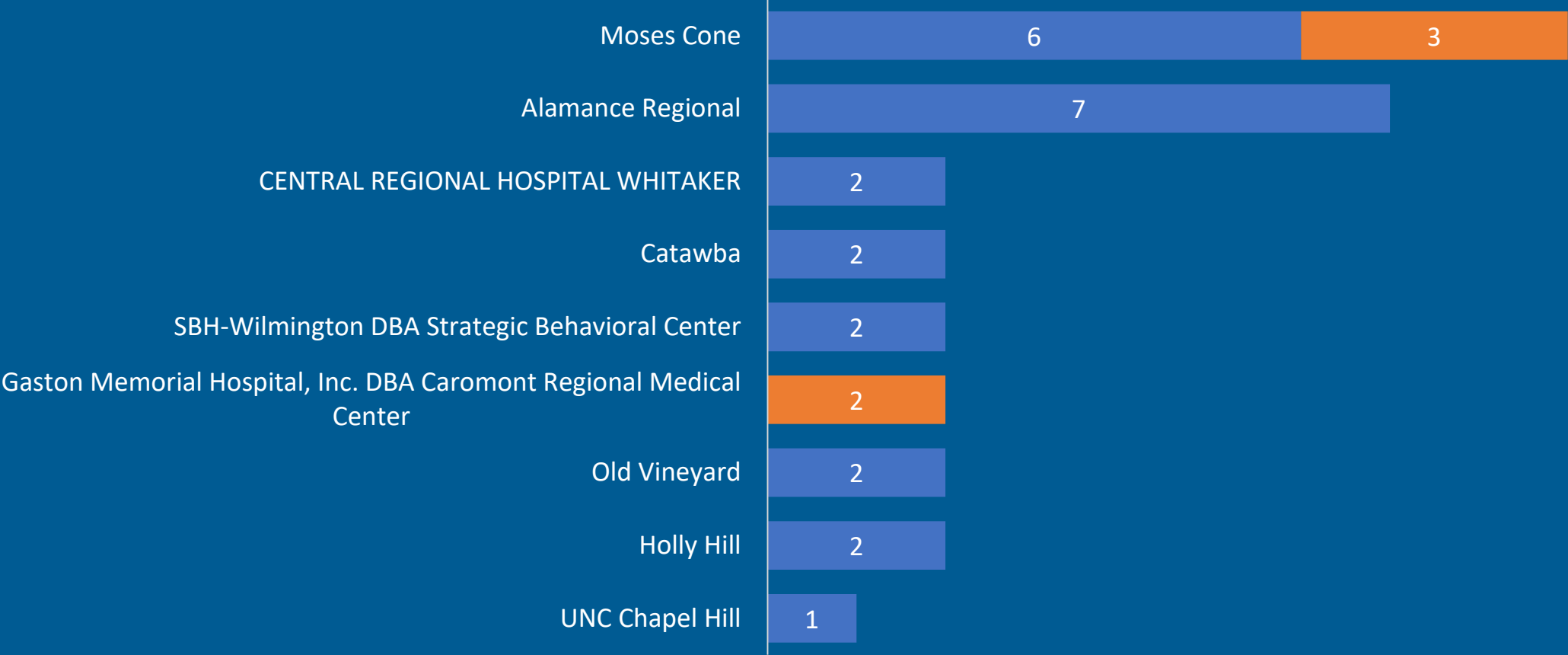


# Community Hospital Inpatient Admissions



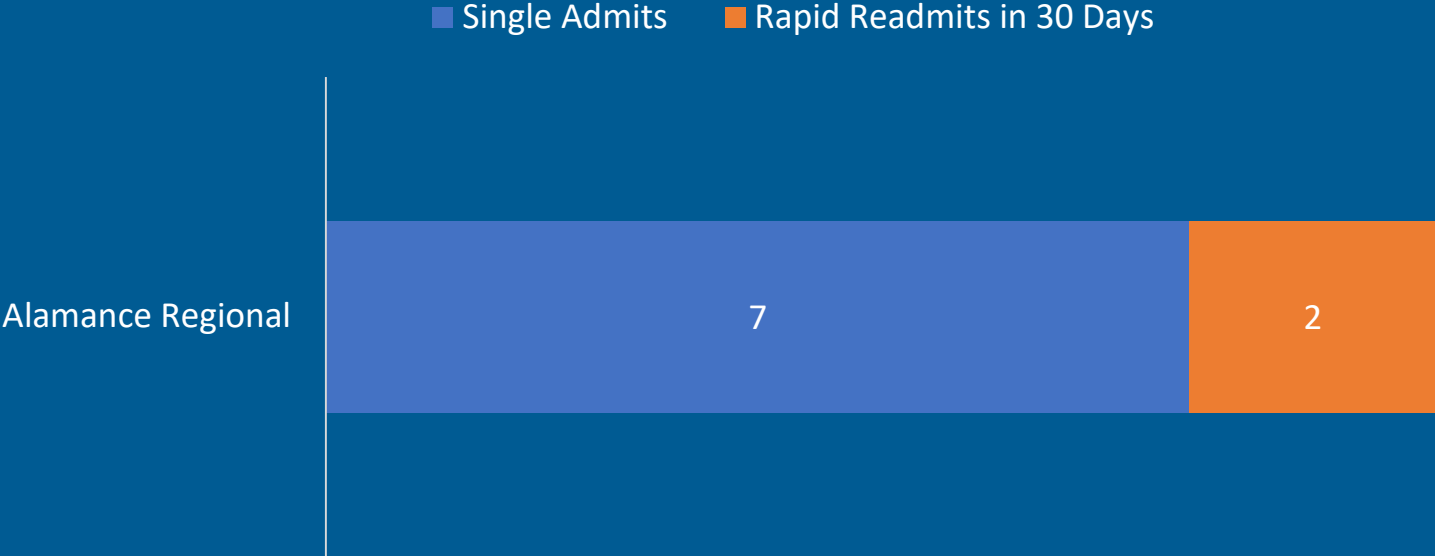
# Community Hospital Inpatient Facilities – Medicaid

■ Single Admits    ■ Rapid Readmits in 30 Days

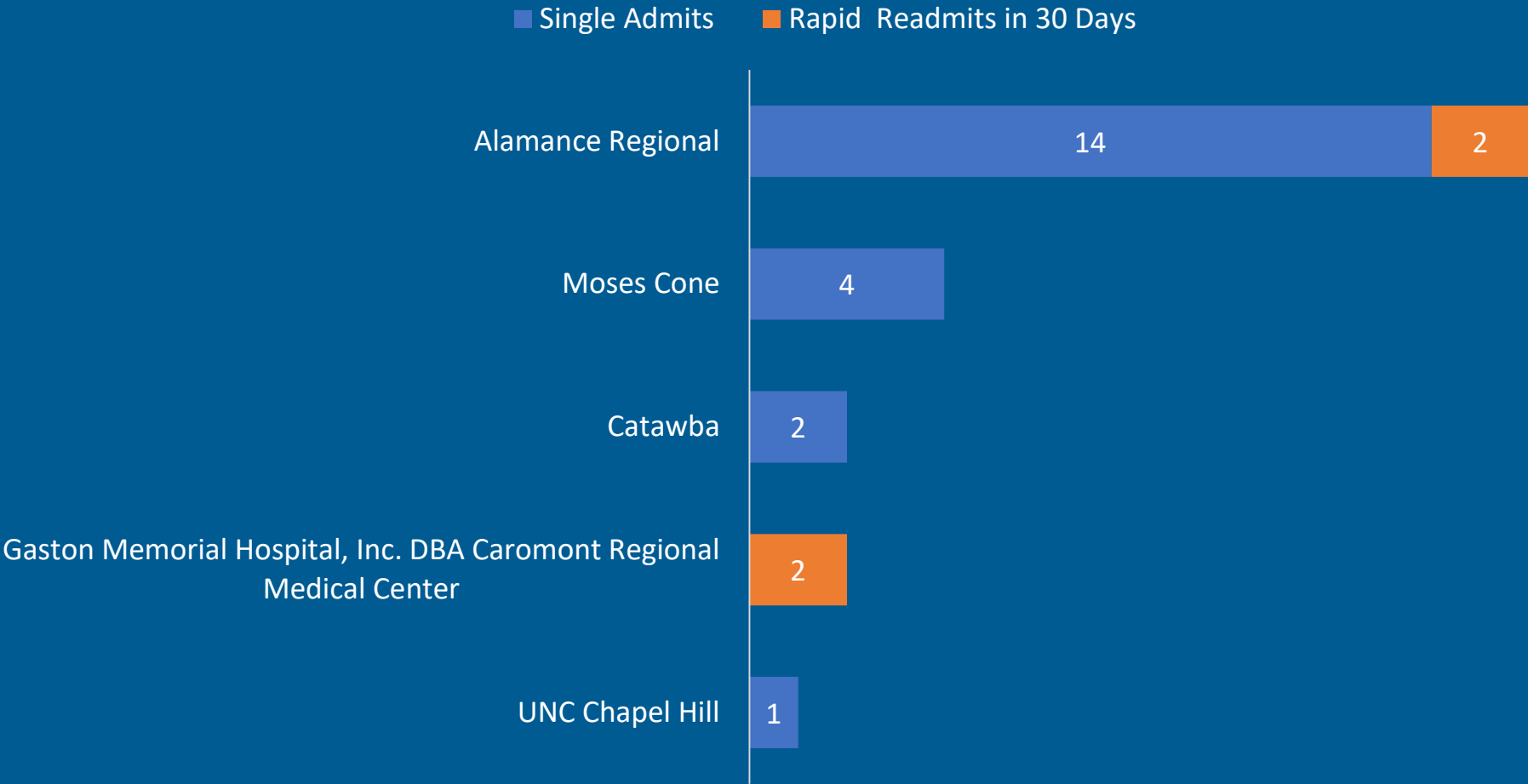




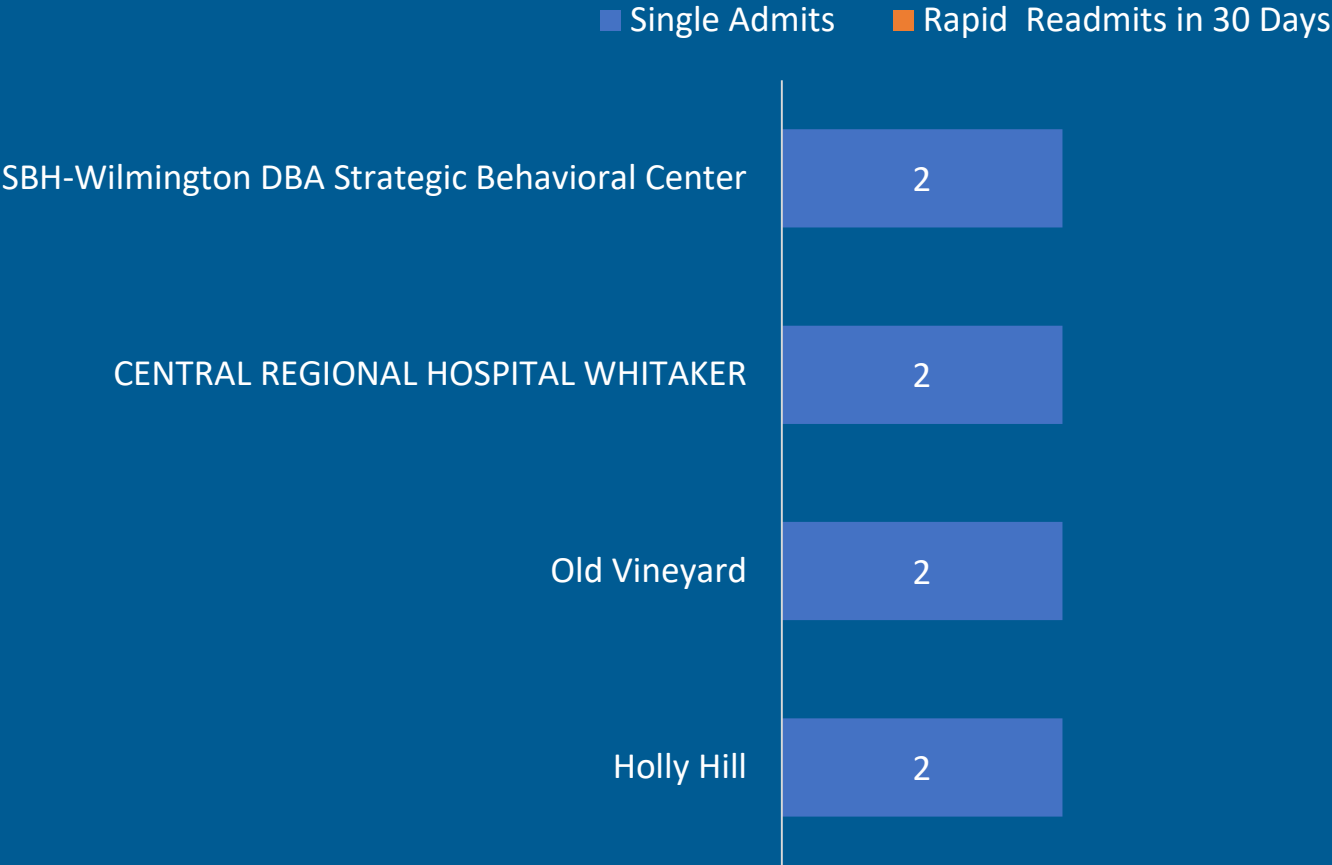
# Community Hospital Inpatient Facilities – Non-Medicaid



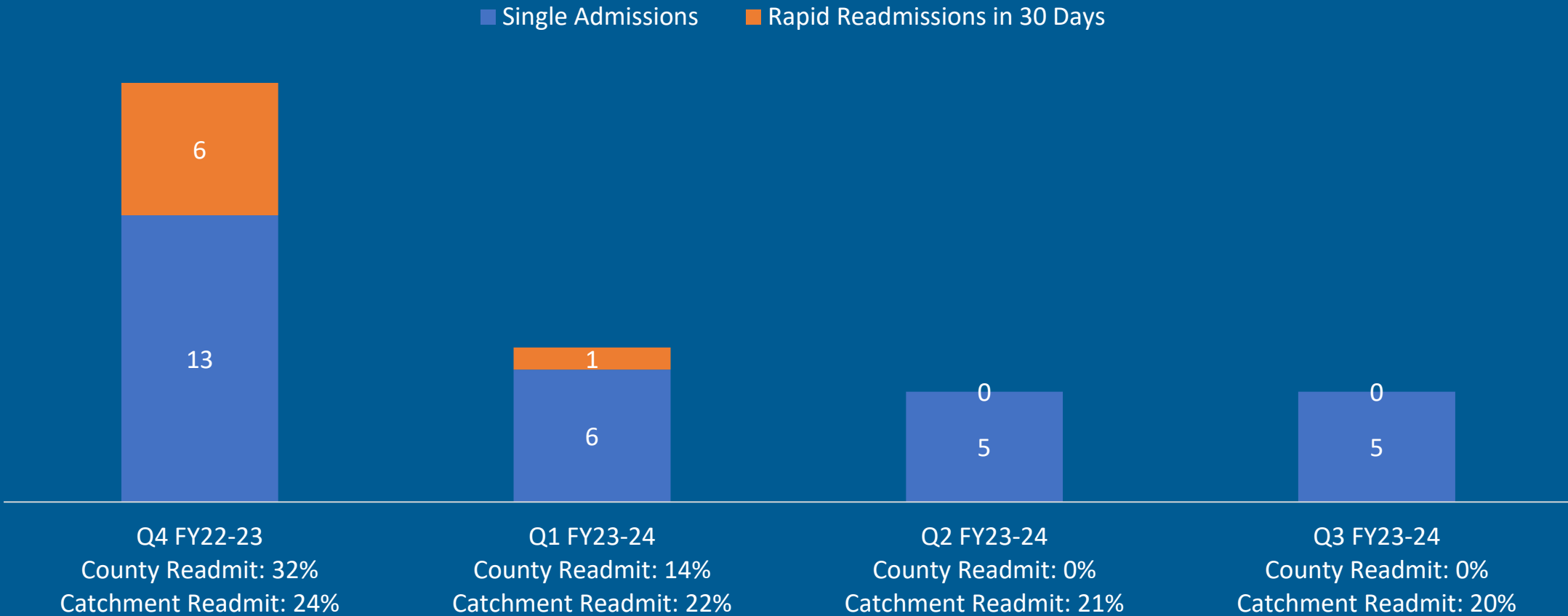
# Community Hospital Inpatient Use - Adult



# Community Hospital Inpatient Use - Child

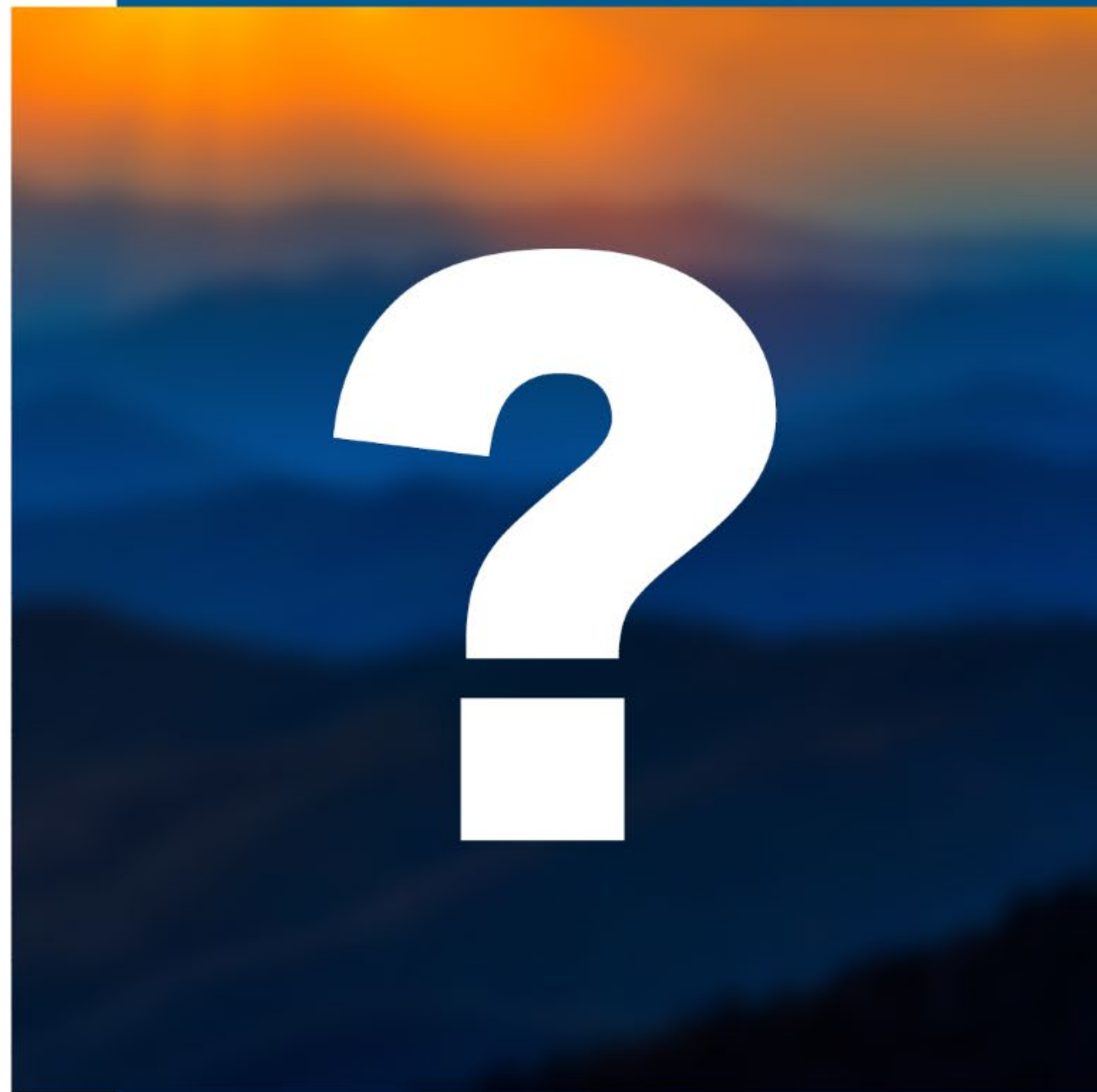


# Emergency Department Admissions and Readmissions



# On Hold Pending Report Development

- Members served by age and disability type
- Service usage by funding source
- Follow up after hospital discharge



## **AGENDA FORM**

Meeting Date: August 19, 2024



**TO: Caswell County Board of Commissioners**

**FROM: Scott W. Meszaros, County Manager**

**SUBJECT: Reclassification of Finance Officer Position**

### **BACKGROUND INFORMATION:**

The county has been consistently late on its audits and has had numerous audit findings regarding its financial operations. It is critical that the county hire an experienced, qualified finance officer to ensure fiscal responsibility and compliance with regulatory standards. A qualified finance officer will bring the expertise needed to overhaul the county's financial processes, implement rigorous internal controls, and address the root causes of audit delays and deficiencies. Their experience allows them to quickly identify inefficiencies and risks within the county's financial management system, ensuring that all financial activities are accurately recorded and reported on time. This prevents future audit findings and restores confidence among stakeholders, including taxpayers, investors, and governmental oversight bodies.

Moreover, a qualified finance officer can play a pivotal role in developing and enforcing policies that promote financial transparency and accountability. They can introduce best practices for budgeting, cash management, and financial reporting, reducing the likelihood of mismanagement or financial discrepancies that often lead to audit findings. By implementing a proactive approach to financial management, the finance officer ensures that the county meets its current obligations and builds a solid foundation for long-term fiscal health. Their leadership is essential in transforming the county's financial operations from reactive and disorganized to efficient and compliant, ultimately leading to more effective governance and better public trust.

### **STAFF RECOMMENDATION, IF APPLICABLE:**

Finance officer positions are highly competitive and require salaries commensurate with their experience and qualifications. The salary range of the current position is likely to present challenges in recruiting for the finance position. The NCACC has compiled a salary comparison and recommends that the position be reclassified to a Chief Financial Officer and that the salary range be increased. The Chief Financial Officer title is a current title used to more accurately reflect the breadth and scope of the position's responsibilities.

In previous presentations to the Board, both the auditors and representatives from the North Carolina Treasurer's office have emphasized the need for the county to attract and retain qualified finance staff.

**RECOMMENDED ACTION/MOTION:**

The Board of Commissioners reclasses the Finance Director position currently in Band 78 (Minimum of \$62,970 and Maximum of \$92,955) to the title of Chief Financial Officer and assigns the position to the Band 81 pay range with a minimum salary of \$71,447 and a maximum of \$105,470.

**FISCAL IMPACT:**

The new salary range will have a limited impact on the FY25 budget as the vacancy savings will offset an increase in the salary. There will likely be a need to increase the FY26 budget.

It is important to mention the potential fiscal impacts of not reclassifying the position. Not having a highly qualified finance officer may likely warrant the need to continue outside assistance, higher audit fees, and risk of unexpected costs due to not maintaining a high degree of accuracy and timeliness in the financial records.

**ATTACHMENTS:**

Finance Officer Salary Range Comparison



## FINANCE OFFICER SALARY BENCHMARKS

County	Region of State	2023 Population (Note 1)	Population Ratio Relative To Caswell	Taxable Property Per Capita - FY23	Taxable Property Per Capita - FY23	FY24 Tax Rate	Salary Survey Minimum (Note 2)	Salary Survey Maximum (Note 2)	
<b>Within Region</b>									
Alamance	North Central	178,943	804%	\$90,806	78	0.4320	\$75,264	\$120,423	
Granville	North Central	62,776	282%	\$86,380	87	0.8400	\$86,405	\$131,115	Note 3
Person	North Central	39,681	178%	\$133,912	39	0.7225	\$97,813	\$152,861	Note 3
Rockingham	North Central	91,991	414%	\$91,178	77	0.6950	\$100,566	\$160,906	Note 3
				<b>Average Within Region</b>			<b>\$90,012</b>	<b>\$141,326</b>	
<b>Within Population Range</b>									
Ashe	Western	26,685	120%	\$161,278	20	0.4400	\$72,687	\$104,973	
Avery	Western	17,951	81%	\$329,217	2	0.4000	\$68,856	\$98,909	
Bladen	South Central	29,077	131%	\$117,695	50	0.7850	\$72,807	\$96,469	
<b>Caswell</b>	<b>North Central</b>	<b>22,245</b>	<b>0%</b>	<b>\$78,936</b>	<b>93</b>	<b>0.7350</b>	<b>\$62,970</b>	<b>\$92,955</b>	
Cherokee	Western	29,387	132%	\$138,007	36	0.6100	\$83,013	\$122,543	
Greene	South Central	20,120	90%	\$65,232	100	0.7860	\$75,282	\$116,687	
Hertford	Eastern	19,365	87%	\$90,366	79	0.8400	\$67,924	\$139,000	
Martin	Eastern	21,291	96%	\$96,574	71	0.8100	\$66,759	\$100,184	
Montgomery	South Central	25,745	116%	\$143,346	31	0.6150	\$78,078	\$117,117	
Yancey	Western	18,439	83%	\$132,672	40	0.6000	\$54,060	\$81,090	
				<b>Average Within Population Range</b>			<b>\$70,244</b>	<b>\$106,993</b>	

## FINANCE OFFICER SALARY BENCHMARKS

County	Region of State	2023 Population (Note 1)	Population Ratio Relative To Caswell	Taxable Property Per Capita - FY23	Taxable Property Per Capita - FY23	FY24 Tax Rate	Salary Survey Minimum (Note 2)	Salary Survey Maximum (Note 2)
<b>Within Taxable Property Per Capita Range and Agricultural (shaded in Green)</b>								
Alexander	Western	36,560	164%	\$78,323	94	0.6700	\$93,460	\$132,056
Anson	South Central	21,433	96%	\$100,290	66	0.7770	\$64,716	\$100,310
Bertie	North Eastern	16,655	75%	\$84,412	89	0.8650	\$64,716	\$100,310
Bladen	South Central	29,077	131%	\$117,695	50	0.7850	\$72,807	\$96,469
<b>Caswell</b>	<b>North Central</b>	<b>22,245</b>	<b>0%</b>	<b>\$78,936</b>	<b>93</b>	<b>0.7350</b>	<b>\$62,970</b>	<b>\$92,955</b>
Columbus	South Central	49,851	224%	\$85,841	88	0.8050	\$69,959	\$104,945
Duplin	South Central	48,754	219%	\$100,876	65	0.7350	\$83,913	\$125,871
Edgecombe	Eastern	47,122	212%	\$72,688	96	0.9500	\$75,200	\$120,300
Granville	North Central	62,776	282%	\$86,380	87	0.8400	\$72,807	\$96,469
Greene	South Central	20,120	90%	\$65,232	100	0.7860	\$75,282	\$116,687
Hoke	South Central	56,404	254%	\$84,362	90	0.7300	Did not report	
Lenoir	Eastern	54,299	244%	\$80,764	91	0.8450	Did not report	
Randolph	Central	146,470	658%	\$86,906	86	0.5000	\$109,079	\$167,800
Robeson	South Central	117,372	528%	\$68,100	99	0.7700	\$86,435	\$173,009
Sampson	South Central	58,961	265%	\$88,372	83	0.8250	\$87,456	\$142,680
Scotland	South Central	33,005	148%	\$76,315	95	0.9900	\$87,456	\$126,305
Vance	Noth Central	41,815	188%	\$71,094	98	0.8900	\$80,461	\$128,737
Wayne	Eastern	117,447	528%	\$80,099	92	0.7425	\$99,573	\$149,360
Wilkes	Western	65,600	295%	\$93,733	73	0.6600	\$68,269	\$105,817
<b>Average</b>							<b>\$79,680</b>	<b>\$122,358</b>
<b>Average of Agricultural</b>							<b>\$81,626</b>	<b>\$126,104</b>

Note 3

### Average Within Region

Note 1: Source is NC State Demographer Population Projects

Note 2: Source is UNC SOG NC County Salary 2022-2023.

Note 3: Items in Red represent pay data for FY25.