

CASWELL COUNTY BOARD OF COMMISSIONERS
MEMBERS PRESENT

June 19, 2023
OTHERS PRESENT

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

Bryan Miller, County Manager
Carla Smith, Clerk to the Board
Melissa Williamson, Deputy County Manager
Aisha Gwynn, Assistant County Manager
Jennifer Hammock, Finance Director
Melissa Miller, Deputy Finance Director
Brian Ferrell, County Attorney (Remote)

The Board of Commissioners for the County of Caswell, North Carolina, met in regular session on Monday, June 19, 2023 at 6:30 pm at the Gunn Memorial Library.

WELCOME:

Chairman Dickerson called the meeting to order, and welcomed everyone to the Caswell County Board of Commissioners Meeting. We've got many things on the agenda tonight, and I'm sure you're all interested in. We will start out with a moment of Silence, and the Board of Commissioners and all the guest in attendance stood and recited the Pledge of Allegiance.

PUBLIC HEARING:

A **motion** was made by Commissioner McVey and seconded by Commissioner Yarbrough and **carried unanimous** to enter into the Public Hearing. (Ayes: Commissioners Holt, Gwynn, Jefferies, McVey, Rose, Yarbrough, and Dickerson)

Jason Watlington: Chairman Dickerson, Commissioners, Manager Miller, my name is Jason Watlington, and I'm the Deputy Director of Emergency Services. On behalf of Emergency Services, I would like to thank the Board for all your long hours, your intense debates, and personal sacrifices that that you made whether it be with God or for your family to complete this budget that you feel is best for employees of Caswell County as well as our citizens. Public safety across the nation is suffering tremendously, and I regret to say that the future continues to look very bleak. Wage wars within EMS industry are causing counties to lose their entire services while hospitals are devouring the workforce, our pay rates, and work schedules that are much more enticing. Surrounding law enforcement departments and 9-1-1 systems are feeling the same pressures. We fully support our Sheriff, our 911 Director, and their efforts to retain and rebuild their staff as we are a public safety team. Thank you for recognizing this and approving the budget that helps to combat our problems. Each of our Public Safety Departments have different needs. As for Emergency Services, this increase will allow us to better compete with our neighboring counties, but most importantly helps us to retain the 29 great employees that worked so hard to fill 24-hour shifts, seven days a week, and providing life-saving medical treatment to citizens of Caswell County. I assure you that we are always striving to find ways to be more efficient, and we will continue that. Our increased generated revenue this year is a direct

reflection of the Emergency Services providers, their timely and accurate documentation, and increased number of calls. Again, we thank you. We are dedicated to this county and its citizens, and nothing warms my heart more than to be able to increase their wages to help them on a personal level as well as to keep a very valuable group of people employed in Caswell County. Thank you.

Brittany Wyatt: I resign at 678 Walters Mill Road in Providence, and I'm currently a full-time employee at Caswell County EMS. I come before you tonight to speak on the budget ordinance you will be voting on shortly. Every EMS employee in Caswell County has had hundreds of hours of classroom and clinical training, summer work shifts that have lasted the same as the average person's working, and we've all spent countless nights, holidays, birthdays, and special occasions away from our families. And we continue to do it because EMS is truly a calling. There's something very special to me about being the best advocate for my patients and their families in the place I now call home. We have the greatest number of employees that live in Caswell County since 2008 or maybe earlier. But it should also be recognized that many of our employees make the drive to Caswell from other counties because they truly love it here at EMS services. However, I think it is safe to say that none of us feel do it for the money and never had any ideas of getting wealthy in this profession. We are very appreciative of the salary increase that is in this budget ordinance for Public Safety employees. This increased puts us to where we can see the proverbial tail lights of surrounding counties in regards to salaries. We continue to see frequent turnover rates in EMS and Public Safety as a whole in Caswell County. EMS is losing providers to high paying ER jobs in neighboring counties that offer much higher salaries for the same certifications and training that we have. We're not looking to be paid a similar wage to the busier more populated areas. All we have asked for is to bring home a livable wage that is commensurate to the job we perform on a daily basis, and we thank you for your efforts to make this happen. Again I would like to say thank you to the Commissioners that have supported Public Safety when we have needed it the most. No one wants to burden the taxpayer with any type of increase, but the real burden would be that citizens would not have the appropriate resources available to them in their time of need. No one ever thinks that they will need us at any given moment in time until they do. So in closing, I hope that the Board will continue to work together to make much needed improvements to ensure that we are able to provide citizens with the best care possible. The citizens of this county deserve to have a motivated team that is treated well, paid fairly, and appreciated because one day it may be me that needs help. One day it may be my daughter, it may be one, or one of your family members. Thank you.

Clint Hilbert Sr.: Chairman Dickerson and Commissioners, it's a pleasure to be up here. Thank you for allowing me to come up and speak. So I'm here on two capacities really. The first is as a resident and a business owner living and working here in Caswell County. The second is to represent the law enforcement officers who are members of Caswell County's Chapter of Fraternal Order of Police. I had signed up and was present so I figured I might want to come out

here and voice my opinions and represent them. So first let's just talk about me being here as a resident and business owner. So I live here, I work here, and I play here. Mostly play these days, but it's all right here in Caswell County. I'd like to share with everyone and I believe our county is being well-managed. So I want to thank the Commissioners for doing a great job. It's a challenge. You guys are stretching our tax dollars, and I think they're reaching everybody who needs the money the most. So if somebody hasn't come out already and told you that, I think you're doing a great job. There are a lot of reasons why I picked Caswell County to live and especially North Carolina, but Caswell County in particular. I have to remind everybody that there are three services that we totally rely on. I think every citizen relies on these services in the county. I homeschool my kids, and I live on a private road. So I don't ask for a lot from the county, but there are three things that I really think always should be at the forefront of our budget. Emergency Medical Services, fire support, and law enforcement those things I don't think we can compromise on. There's a lot of places a lot of people are pulling for different budget requests, but I think those things really have to be at the front. If we lose that, we do a disservice not to just a small group of community members but to the entire population of our County. So I asked the Commissioner to always keep those essential services in the forefront of each year's budget so they are well maintained and well-funded.

Secondly, as representing the officers from the Fraternal Order of Police (FOP), I'd like to thank the Commissioners for proposing the increase in their salaries. I mean it's important to share with everybody about this, but it's wonderful to have the lowest taxes of all the surrounding counties. It makes for a difficult challenge. It makes for a difficult challenge for you the Commissioners and retaining qualifying and technically proficient support. This is really important. We have to keep our fire out, but I think we have to keep our police officers and our EMS crews. So the annual paid disparity and some might not know this, but it's nearing ten thousand dollars. When a police officer, an EMS technician, or firefighter picks up 10 more minutes down the road and get a ten thousand dollar pay raise. That's quite the incentive, but it almost comes out to a thousand dollars a buy. So I always as a recruiter years ago, I used to tell them don't try to switch jobs if it's not at least a ten thousand dollar pay increase. Well that's the situation that you're confronting. I think the adjustments in their salaries is well needed. This year it's absolutely well needed. We have to retain the best of the best. We have to support Sheriff Tony Durden, and we have to support our firefighters and our EMS people here to make sure that our citizens get first dibs on qualified and professional services that they have paid for out of their taxes. As a taxpayer, for me, that's the only thing I asked for. If I have a 9-1-1 function, that means I need help. I can't do it myself, and that is something that I expect the Commissioners to fully evaluate from year to year. That's what I ask of you. Besides that, on behalf of the FOP and on behalf of myself as a president and business owner, I just want to say thank you so much for what has been done and by what is being proposed through this budget. Rome wasn't built in a day.

Chairman Dickerson said are there any other people present that are going to speak at the public hearing before we go to public comments.

Cherry Pointer: Mr. Chairman and Board members, I am a retired educator from the Caswell County Schools. But I am here on behalf of the Sheriff's Department, and I'd like to just make some quick comments. Since I live in Semora, most of you know where Semora is, you know it's a good way from Yanceyville. We had an event that brought home to us what living on one end of Jack Pointer Road is all about. I'm here just to encourage you to consider what your priorities are. I know you have to spread this budget over a good span of needs for Caswell County, but when you look at the number one priority, what is it? For us in our community, I think many of us believe that that one priority should be the safety of the citizens. So I hope you will take that in consideration when you approve this budget because getting qualified deputies, keeping them, and recruiting them is just difficult with the status of the salary and the benefits at this point. I appreciate your time.

Tony Kirby: Good evening to you all. I stand here today as a 30-year law enforcement person. I served in public administration at another department. However, I started my career right here in this county. I served four years in the United States Army, and then nine years here as a Deputy Sheriff. I left here, and I went to another agency where I climbed the ladder to the Deputy Chief position where I sat on the backside of budget planning sessions and strategic planning sessions. The whole nine yards. So I understand the painstaking efforts that you make. If you look at the overall budget, try to decide how to build out that money. I made several notes, but I didn't prepare a speech for tonight because I want to speak to you as a practitioner and now as a civilian living in this community. Mr. Dickerson, when you were campaigning you sat in my shop with a guy that was bringing you around. I asked you a couple of pointed questions related to your support for law enforcement. Your conservative value is that kind of thing. I recall it. So I'm going to make a couple points tonight and hope we will inspire all of you. I'm sure the Sheriff gave you a staffing analysis, and it was based on the crime index. Those perceived and actual. We stand on the verge of seeing a casino built in Danville, which is already increased the vehicle volume of 86 substantially. We can prove that. When this casino is built, what do we expect to see as a result of it. I can tell you the crime index for our county is going to go up. I can tell you that the vehicle accident ratio is going to go up because any facility that offers that kind of service, the collateral impact of that is certainly crime. Proximity in and of itself is enough to justify a legitimate concern by not only our governing boards but every citizen that lives in proximity to it. I asked myself what kind of strategic analysis has Caswell done. I asked myself what kind of strengths, weaknesses, and opportunities lay before Caswell County Board of Commissioners. I asked myself what economic development opportunities have been proposed, and what have been missed? I asked myself from a personal perspective, what am I willing to do to defend my family? Two years ago...well actually three years ago, just a couple years after I retired, after investigating crime and after dealing with anything and everything you could think

of over a 30-year career, I became a victim for the first time. I never anticipated it and didn't see it coming. Just like you, I went to work, came home, ate supper, and bam it happens at two o'clock in the morning. I live in Cherry Grove. A guy from Danville on Cherry Street in Danville comes to my house to break into my shop. I went out to detain him. My wife picked the phone up, and the Sheriff's office was there in five minutes. In five minutes, three of them arrived. Sergeant Jackie Little was the first one on the scene that did an outstanding job. He was professional, courteous, polite, and efficient. It changed my whole viewpoint. I thought to myself in all the years I've done this job, I've never been a victim so to speak. Surely I've been hit, certain routes been mouthed at, certain routes had guns pointed at me, and everything else, but that was the first time I was ever a targeted figure. I wonder how many of you have been? Have you ever experienced what the psychological impact of being a victim is, and are you prepared today? Because essentially if you continue not to fund Emergency Services in this County, you will be eventually. Statistics say you will be. Not me. Statistical data proves you will be.

County Manager Miller said we're in three minutes. So if you want to ask him maybe to wrap it up. Chairman Dickerson said Mr. Kirby could you wrap it up pretty quickly?

Mr. Kirby said I thought it was five minutes. All right. I apologize. Okay. So I understand you got a 1. whatever find in your budget? I don't know whatever 1.4 million or 1.5 million. Maybe that money can be used to start a retention strategy. Maybe that money can be used to say you know what, we're going to invest x amount of dollars into the resources of our county's EMS, fire, and Sheriff's Office. Because to me I'm just like those speakers that have spoken in this room, my top priority is keeping my family safe. I'm willing to make national news if that needs to happen, but I can tell you right now the accountability falls on the county. The accountability falls on the Board.

Chairman Dickerson said please wrap it up all. Mr. Kirby said that's all I want to say. Chairman Dickerson said thank you, sir.

Chuck Owens: Mr. Dickerson, Commissioners: As well as Mr. Kirby, I'm a 33 year full-time retired Law Enforcement Officer. I lived in Rockingham County all of my life. I retired and came and did some work for Sheriff Durden part-time. I sold everything I had in Rockingham, and I bought a farm here in Caswell. I loved it. I moved here and I'm one of you now. This County is doing the best they can with the funds they have. They can't keep anybody because of the pay scales. Law Enforcement, EMS, 9-1-1, and indirectly affects these volunteer fire departments when these funds are not there to provide services that are needed. Firemen need help when they're on calls. I did that for 27 years. I was Fire Chief in Williamsburg. You need the funding for these Sheriff's Deputies, EMS, and 911. I beg you please pay them to keep them. They're so far down now, it's working these folks to death. These are services that we have got to have for our protection, your protection, and the public. Our Sheriff, he's doing the very best he can do with what he has got. He needs some additional funds to keep these people. Thank you.

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

PUBLIC COMMENTS:

There were no public comments emailed or in person.

RECOGNITIONS:

There were no recognitions.

AGENDA:

APPROVAL OF AGENDA:

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

APPROVAL OF CONSENT AGENDA:

- a. June 5, 2023 Regular Meeting Minutes
- b. FY 2023 Budget Amendment # 10

Chairman Dickerson said Mr. Miller, could you elaborate on Budget Amendment #10. County Manager Miller said yes. This budget amendment does two things. It makes it more clear what our intent is to do with the ARPA money, and that intent is to use this to support broadband activities within the county. The Board will remember you authorized \$600,000. \$250,000 ARPA money for the GREAT Grant and an additional \$350,000 for the CAB program that has yet to be released from the state. So it increases the sales tax Medicare hold harmless funds, and it decreases the transfer from the ARPA funds in the amount of \$351,354.14. As you can see in the expenditures, revenue replacement is increased, we've talked about revenue replacement a number of times, increased by \$351,354.14. Then you have the transfer to the general fund of \$351,354.14. So it's a net transfer.

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

DISCUSSION ITEMS:

PROPOSAL FOR NAMING A BRIDGE AFTER CHIEF DEPUTY MICHAEL ATKINS:

County Manager Miller said Commissioners, we've received a proposal for naming or renaming a bridge after Chief Deputy Michael Atkins, who recently passed. Chief Deputy Atkins served the residents of Caswell County for 28 years and retired with over 30 years of credible service.

He also served as the County's DARE officer for many years and impacted the lives of many of our children. Within his career, Chief Atkins serves at one time as the Board president of the North Carolina DARE Officers Association. At the time of his passing, he was the North Carolina DARE Coordinator. Law Enforcement Officers or a requested honoree have to be deceased for at least one year to get pending approval with the one-time administrative fee of \$2,000 for the signs including strong local community support, family support, and strong credential and achievement support locally, through the state, or nationally. I will say that there are plans to do fundraising events to provide for the administrative fee of \$2,000. The ideal location for the bridge naming will be the closest location where Chief Atkins lived for two-thirds of his career, which is the bridge at Fitch Road where the road crosses Byrd's Creek. We would ask that you authorize staff to prepare a resolution of support for the renaming project to be presented to NCDOT upon request.

A **motion** was made by Commissioner McVey and seconded by Commissioner Rose and **carried unanimously** to authorize staff to prepare a resolution of support for the renaming project to be presented to NCDOT upon request. (Ayes: Commissioners Holt, Gwynn, Jefferies, McVey, Rose, Yarbrough, and Dickerson)

ACTION ITEMS:

HOME CONSORTIUM AGREEMENT:

County Manager Miller said Commissioners, on March 6, Matthew Dolge, the Executive Director of the Piedmont Triad Regional Council spoke to the Board about becoming a part of the HOME Consortium. The Consortium allows the entity, being the Consortium, to collect money directly from HUD and to apply that funding to projects in the areas covered by the Consortium. It adds flexibility to the money and allows us to use it in different ways than we could otherwise. It really allows us to use it for whatever housing needs the members of the Consortium feel like that they need to address. So Rockingham, Caswell, Alamance, Burlington, Randolph, and Davidson counties have all been asked to join the Consortium, and at this point in time, they believe all those counties will join. This Consortium would generate just over two million dollars a year that could go for projects within the members' areas. How PTRC works the Consortium is that every member, being the county or jurisdiction, appoints two people to sit on the board. PTRC brings the projects forward and administers the projects, but they don't make any of the funding decisions to go along with those projects that they bring forth. All the decisions are made by the membership, which are usually made up of County Managers, elected officials or private citizen from each of the counties that are appointed by the Board of Commissioners. So finally I'll say there's no cost to the county to join the Consortium. The only requirement is that we have two members that are willing and able to attend the meetings as required.

Chairman Dickerson said the funding decisions, could you explain a little bit more about how that's made? County Manager Miller said yes. The members of the Consortium make the funding

decisions. So the Consortium believes they'll be awarded just a little over two million dollars every year. So they may choose one big project in Alamance County this year, and then several other small projects in other jurisdictions to go along to spend the two million dollars. That's voted on by the members of the Consortium. So the next year...

Commissioner Holt asked is each County equally represented? County Manager Miller said yes, to some degree. I want to just throw that out there. There is a caveat that each County gets two representatives, but you'll see that I said Alamance and Burlington. So Burlington is the lead fiduciary entity for this project. So the money flows in and through Burlington. They're also the jurisdiction that has to sign their name to every one of these grants and every one of these projects. So in theory yes, but in reality maybe not. Commissioner Holt said so Alamance is going to get a big chunk of it. County Manager Miller said so I was explaining the way they do that funding is Alamance may get a big project this year and other jurisdictions may get smaller projects. Next year the big project may be awarded to a different county and smaller projects go to the other counties. The way it was explained to me is that in the current Consortium that they have in Surry County, I think Surry is the lead agent for that, the big project kind of rotates every year to another county. So that kind of ensures that every county receives that that big pot of money at some point.

Chairman Dickerson said what is the benefit for that group for Caswell County being in that? Our membership, does that add money into that pot? Is that where part of the two million comes from? County Manager Miller said it does. So it's based per capita. So the counties, they have to be contiguous which we are contiguous with all of those jurisdictions. And it's per capita; so the more people they have, the more money they receive. Caswell County is not a huge county. That's one of the reasons that we can't draw the money down from HUD ourselves the same way the Consortium can. So having said that, yes they get more money because we're in there, but not a great deal because it's per capita. Chairman Dickerson said so us being in helps them to get more money, but if we're not in, we have no say so in how the money would be allocated. Even if we come in and get out voted, we are better off to be members, and at least have some funding coming back. County Manager Miller said you're exactly right.

Chairman Dickerson asked are there any other questions from the Board?

Commissioner Holt said how often do they meet? County Manager Miller said so the Consortium hasn't been formed yet. I think early on, I think, you may meet more often. After that I would anticipate quarterly.

Attorney Ferrell said Mr. Chairman, I just wanted to note that the agreement before you tonight is a three-year commitment to the Consortium. So the commitment, should you choose to join, would be a commitment until September 30th, 2027 to participate in the Consortium. At that time if the county wanted to go it separate ways, it could, but I just wanted to point that out. There is a three-year term here.

Chairman Dickerson said Mr. Farrell, is there any downside that we're not seeing? Anything that could go wrong? Attorney Ferrell said right, well there's a hold harmless provision in the agreement. So as you band together for these projects, if one jurisdiction doesn't meet its funding obligations, as you know most of these grants come with a matching component and that will still apply. The agreement provides that each jurisdiction that's responsible for its match must pay those monies in in order to receive the benefits. So there's an obligation there that each jurisdiction participates financially to the extent of its match, and again I think the largest thing that jumped out at me in the agreement was this three-year commitment to give this a try for a number of years before you could go a different direction. So I think that it takes some of the administrative burden off Caswell County to administer its own grants. That's a benefit, and then the pooling of resources that you see there. The agreement is fairly straightforward otherwise, but it would commit Caswell County to fulfill its matching obligation should it receive a project coming from the Consortium.

County Manager Miller said I'll just add to that. The County Attorney mentioned the match, and I said no cost to the county. So let me explain to you how that works. PTRC provides weatherization grants to residents of Caswell County and all the counties in its jurisdiction every year. Those grants usually total somewhere in the neighborhood of \$300,000. That along with the private match that would be associated with any project would meet the County's funding responsibility which I think the max, I don't remember what the max was, but that will meet the County's max obligation for the funding requirement. That's the reason that there's no cost to the county. That's met through current PTRC programming.

Chairman Dickerson said are there any more questions or comments from the Board?

Commissioner Holt said when you say grant, grants are always scary to me. My best friend handled the grants for Greensburg Police Department. Grants always sound good in the first year and then they drop down. Then you're left holding or you've got something started, and you've got to pay for it. What kind of things are they doing? Is it something that we would... Is it a one-time deal that we would...? Are we doing a house or doing a renovation? Is this something we'll start a program for, and then we're going to end up picking up the money after that grant runs out. County Manager Miller said no. This money doesn't, number one, flow through the county. So it doesn't flow through our books. We don't administer it. Commissioner Holt said but if it was our turn. County Manager Miller said so if it were your turn, I would imagine that Burlington will always be the lead entity as long as the Consortium is together. That kind of transfer just doesn't happen. The lead agency remains the lead agency. That's number one. So the county would never be on the hook for whatever went wrong because if something were to go wrong as I said we're not signing that paperwork. It's Burlington as the lead entity that's signing that paperwork and administering along with PTRC the grant and grant funding. Just to add this is kind of the beauty of your program too. You asked about what we would be doing with this. There's some flexibility with it. So yes you could have new affordable housing projects or new affordable housing within the county or within the town. You could have low

income housing. You could have renovation. There are some guidelines that you have to follow, but the Consortium follows those guidelines. Those guidelines aren't left up to this Board, and the Board doesn't follow those. Whoever's applying for the money has to apply to Burlington and to PTRC for the money. They don't apply to you.

Chairman Dickerson said does it put any funding that the county currently received in jeopardy? County Manager Miller said no. This is additional funding that we would usually have to apply for and jump through a lot of hoops to be able to get. It allows us to simply draw that funding down from the state rather than having to apply for it.

Attorney Brian Ferrell said just one follow-up on the Manager's comment there about the lead agency. The way the agreement is structured the members of the Consortium agree that they'll reimburse the lead agency in full for any expenses that the lead agency incurs as a result for its financial management of the program. The agreement further provides that if that expense results from the acts or omissions of one jurisdiction, say they failed to submit reports that are required for the grant as an example, that the member agency that has failed to provide the necessary information will take the fiscal responsibility for that solely. But because Burlington's going to be the administer, they do have in this agreement that they'll be made whole if there's any loss associated with their work. They'll essentially be looking to the members for a contribution, but to the extent that the loss isn't as a result of one member's actions. That member would have to cover those costs. So just a little bit of a nuance on the Manager's comments there.

Chairman Dickerson said what would you anticipate fees like that would be? Attorney Ferrell said obviously the grants have a number of compliance requirements, and so it just depends on what the nature of the compliance issue was. Right? Failure to record keep could result in repayment or something like that. But again the agreement provides that if the repayment obligation is the result of one or more jurisdictions themselves that those jurisdictions will be the ones to have to pay in, but there is this sort of group commitment that the fiscal agent won't bear the costs themselves.

Chairman Dickerson asked if there were any other questions or comments?

A **motion** was made by Commissioner McVey and seconded by Commissioner Yarbrough and **carried 5-2** to accept the agreement. (Ayes: Commissioners McVey, Jefferies, Yarbrough, Gwynn, and Rose. Nays: Commissioners Holt and Dickerson)

BOARD AND COMMITTEE APPOINTMENTS:

County Manager Miller said Commissioners you have several committees that you need to make appointments to tonight. We'll just go down the list if that pleases the Board.

Agricultural Advisory Committee: There are 2 current members who will term off the Committee as of 6/30/2023 and 3 vacancies. They are as follows: Kim Watlington and Lucas Bernard. No Applications were received.

County Manager Miller said we do have 3 vacancies, and I'd like to point that out to the members of the public. There's many of these boards and committees that we need members for and applications. So if that's something that interest you, please contact our clerk, Carla Smith, to make applications.

Board of Adjustments: There are 2 current members who will term off the Board as of 6/30/2023. They are as follows: Stephen Barmann and Nikki S. Turner.

A **motion** was made by Commissioner Yarbrough and seconded by Commissioner McVey and **carried unanimously to reappoint Stephen Barmann and Nikki S. Turner to the Board of Adjustments.** (Ayes: Commissioners Holt, Gwynn, Jefferies, McVey, Rose, Yarbrough, and Dickerson)

Board of Health: There are 2 current members who will term off the Board as of 6/30/2023. They are as follows: Carol Komondy and Amanda Everett.

A **motion** was made by Commissioner Yarbrough and seconded by Commissioner Rose and **carried unanimously to appoint Michael Komondy and Alexia K. Watlington to the Board of Health.** (Ayes: Commissioners Holt, Gwynn, Jefferies, McVey, Rose, Yarbrough, and Dickerson)

Caswell County Adult Advisory: There are 6 current members who will term off the Board as of 6/30/2023 and 1 vacancy. They are as follows: Yolanda Simpson, Jean Vernon, Barbara Jefferies, Sharon Hicks, Carolyn Aldridge, and Sylvia Banks.

We have 6 members terming off this board so we could really use applications for this board.

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

Farmer Lake: There are 2 current members who will term off the Board as of 6/30/2023. They are as follows: Kenneth Travis and Steve Eaton.

A **motion** was made by Commissioner McVey and seconded by Commissioner Rose and **carried unanimously to appoint Kenneth Boles and David Owen to the Farmer Lake Board.** (Ayes: Commissioners Holt, Gwynn, Jefferies, McVey, Rose, Yarbrough, and Dickerson)

Gunn Memorial Library Advisory Board: There are 2 current members who will term off the Board as of 6/30/2023. They are as follows: Betsy Watlington and Mark Hughes.

A **motion** was made by Commissioner Yarbrough and seconded by Commissioner Rose and **carried unanimously to appoint Allyson Boles to the Gunn Memorial Library Advisory Board.** (Ayes: Commissioners Holt, Gwynn, Jefferies, McVey, Rose, Yarbrough, and Dickerson)

Heritage and Cultural Preservation: There are 4 current members who will term off the Board as of 6/30/2023 and 1 vacancy. They are as follows: Donna Maskill, Robert Neal, Kenneth Underwood, and Bruce Clayton.

A **motion** was made by Commissioner Rose and seconded by Commissioner McVey and **carried unanimously to reappoint Robert Neal to the Heritage & Cultural Preservation Committee.** (Ayes: Commissioners Holt, Gwynn, Jefferies, McVey, Rose, Yarbrough, and Dickerson)

Jury Commission: There are 3 current members who will term off the Board as of 6/30/2023. They are as follows: Ethel B. Gwynn, Lynn Massey, and Dianne Moorefield.

A **motion** was made by Commissioner Rose and seconded by Commissioner McVey and **carried unanimously to reappoint Ethel B. Gwynn to the Jury Commission.** (Ayes: Commissioners Holt, Jefferies, McVey, Rose, Yarbrough, and Dickerson)

Juvenile Crime Prevention Council: There are 2 current members who will term off the Board as of 6/30/2023 and 1 vacancy. They are as follows: Brenda Day and Aisha Gwynn. No Applications were received.

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

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

Recreation Commission: There are 2 vacancies. No Applications were received.

Senior Center Advisory: There are 1 current member who will term off the Board as of 6/30/2023 and 2 vacancies. They are as follows: Jean Vernon.

A **motion** was made by Commissioner Jefferies and seconded by Commissioner McVey and **carried unanimously to appoint Alexia K. Watlington and Ethel B. Gwynn to the Senior**

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

Tourism Development Authority: There are 2 current members who will term off the Board as of 6/30/2023. They are as follows: Karen Oestreicher and Imtiaz Ammed.

A **motion** was made by Commissioner Jefferies and seconded by Commissioner McVey to **appoint David Owen to the Tourism Development Authority.**

County Manager Miller said Commissioners, I'll just say we need to check the authority to have former Commissioner Owen as a member of that committee. There's a certain makeup that has to be made or followed by the board. I just need to make sure that we were still falling in that makeup of the board. So many of the members have to be members that collect the tax, and so many of the members have to be engaged in tourism related activities. Then I believe there's another caveat to that, but I'm happy to bring that back to the Board at our next meeting.

Chairman Dickerson said what's the pleasure of the Board?

A **motion** was made by Commissioner Rose and seconded by Commissioner Gwynn to hold off on making the appointment to the Tourism Development Authority. (Ayes: Commissioners Holt, Jefferies, McVey, Rose, Yarbrough, and Dickerson)

The County Manager said that concludes your Boards and Committees.

BUDGET ORDINANCE:

Chairman Dickerson said before we begin, I would like to ask the members of the Board to ask to be recognized by the Chair before we comment on this. That way we won't have anybody talking over another Commissioner. We can have an orderly discussion. I would like to start this off by throwing out a few things on this issue that I feel like needs to be stated. In the budget as presented, there's a \$2,547,000 short fall for this year's budget. That equates to the 14.7 cent tax increase or 20% increase will need to be implemented next year to cover this. That reasoning is 173,650 per penny times 14.7 which will give you a little over 2.5 million dollar mark. After removing this from the fund balance, \$2,547,000, we will be at roughly \$3.3 million. If we fall below roughly \$1.3 million, we go below the state mandated level. If that happens, the State can step in. Now my thoughts on this: three cents of this is directly attributed to the Board of Education. 1.9 cent for that figure is to pay for the new high school, which was not implemented in this budget. In addition to that is one percent for additional spending that totals \$179,000 in addition to the monies that they currently get which is roughly \$465,000 in one category and \$2.655 million in another category. That's on page 15 of the Manager's Recommended Budget. I would counter that giving them an additional \$179,000 on top of the increase for the new high school and that money that they're already getting is a little excessive. We're going into our fund

balance instead of the school system using their fund balance for the \$179,000 that are requested. How much do they have in their fund balance? \$2.1 million dollars. My understanding is to balances this year's budget would be taking almost \$2.6 million from our fund balance. That's a savings account. That's to cover the true cost of this budget without passing along costs to the taxpayers an increase this year. Where will the money come from to cover the money next year? Especially if we go into a recession and tax revenue falls. Revenues are supposed to match expenditures. Roughly \$1.7 million in this year's budget is not covered. That \$1.7 million in reoccurring spending equals roughly a 10 cent tax increase liability or a 13.6% tax increase. If we take this money out and something happens like a natural disaster, we fall below the 8% mark and the state steps in, we're in trouble. We're spending about \$400,000 or so on the HVAC unit at the college. So it's not hard to imagine a scenario where we have an emergency happen, and we have spent \$200,000. That would take us from that \$3.3 million down below that \$3.1 million. It's actually a little lower than 3.1, but I'm using rough figures. We have to remember something else. Not only are we cutting it close on that but when the reevaluation comes in next year and we ask for a steep increase to cover all the spending, we are the Board of Equalization and Review. If we pass either scenario of 13.6 to a 20 tax hike next year to cover all this, the citizen will be outraged. They will be here demanding answers and contesting the reevaluation right here before us. Low and behold I would not want to be anybody working in the tax officer the day after the bills come out. I think I'd use a sick day honestly. Schools unassigned fund balance keep this in mind; it's \$2.1 million. We're providing \$329,940 of taxpayer money to pay for the new high school. Those payments go on for years. That's going to require 1.9 cent tax increase. Should we really be giving them another \$179,000 out of fund balance when they have money in their fund balance. I want to point out something else. The school system, unlike the county, have \$2.1 million in their fund balance that they can use, but they are under no mandated minimum as they have no taxing authority. We on the other hand do. So we're cutting ourselves with \$200,000 before the state steps in for them to maintain a \$2.1 million fund balance. It just doesn't ring true with me. For clarification to pay for the \$1.7 million in recurring expenses in this budget, it would require 13.6% tax increase at 10 cents per hundred. We're currently bringing in property tax, if I get my figures right and we can answer Mr. Miller to clarify these for me because I do not have my calculator with me. We currently bring in \$13,244,756. With an increase of that rate, it would push us almost to 15 million. \$14,944,756. I would respectfully ask this Board that we go through this budget line item except for the proposed raises. I want to make it clear. The raises have been proposed for the County employees and the EMS Department. We should not be looking at those. We do need to have a quality department for Public Safety. I would have preferred to have raises and retention bonuses, but the way it worked out I think everybody could agree we could leave that alone. But there are other items in here as referenced by what I'm pointing out with the school system. There's another item in there. Six thousand five hundred dollars for a dart gun for the Animal Control Office with Vet fees to mix the tranquilizer proportions in that. Ongoing from now on. To sit here and just pass this budget without going through a line item is just inexcusable. It's our duty as the gatekeepers for the

county tax dollars. We need to be honest with the citizen, and let them know what lies ahead in reference to the true cost of this budget and the consequences of using fund balance money to balance this budget. Using fund balance to pay for recurring expenses is like using your personal savings account pays your electric bill, grocery bill, etc. Sooner or later you'll run out of money. Recurring expenses must be paid for with revenue. I have been complaining, and anybody that does not want to follow this train of logic thinks I'm shooting you something wrong. Go back and watch the meetings. Look at the budget from last year. Commissioner McVey was Chairman then. Rick, you got to the point you'd look at me and you knew it was a no before I voted on the line items. I have been a proponent of excessive spending with no way to pay for it. It's not that we don't need to spend money in the county; it's how do we pay for it. The COVID money is gone people. The savings account is being drained down to a bare minimum. If the State steps in here, they take control of this ball of wax. We don't have a say so at that point. I've been complaining about a reckoning day coming for excessive spending, the use of COVID money, and fund balance for years now. I said one day the COVID money would be gone and the savings would too. Then we would have to have a substantial tax increase to pay for all this. We need to take a look at this budget line item by line item and cut where we can. We're just choosing to kick the can down the road again and not pay for this budget. That will mean a big tax increase next year. I, for one, don't want to see that happen. Remember we have many, many people in this County on fixed incomes that can't afford to pay more. We have until June 30th to pass the budget, and we can continue on after that with one we currently have until we can figure out what we need to do with this budget. Again I'm not saying do anything different for the raises that we have proposed, and there's a large portion of people here tonight. Leave them alone. That takes out a lot of these line item issues that I want to look at. A whole lot of this can be streamlined, but don't we owe it to the taxpayers to at least take a look at it and see if we can't save some money. I'm going to drop it with that, and I'm going to pass it on. But I do want to point out that there are uncollected EMS bills that we have not talked about. When we went through line items, I wanted to talk about that as well. There should be more of an effort by the county, if we have to bring in a third-party collection company to get that money, to show it to the county. I talked with the EMS Director. Where is Mr. Lynch at? We've spoken about this several times, and I'd like to see that pursued. The time to do that is when we were talking about this line item going forward, and I lost that opportunity. Every year since I've been on this Board, we have never passed the budget just like hey here's the whole thing, pass it yay or nay. We've always went back through and looked at the individual expenditures. Ladies and gentlemen that is all I'm asking you all to do here tonight. Leave the raises for our departments in check, but please don't pass this budget without going through it and looking at the individual line items. With that said, I will turn it over for the Board's comments, and we can go forward.

Commissioner McVey said Mr. Chairman if you remember in the last month or two months, we've been working on this budget, and particularly the last two meetings. I asked if we put the 1.9 cent in with the school system, and I did not get any support from anyone. You, Mr. Finch

Holt, or anyone. Nobody supported that idea. So I have said to heck with it, and we will go with Mr. Yarbrough's deal.

Commissioner Yarbrough said Mr. Chairman and Mr. McVey, it's not Mr. Yarbrough's deal. Mr. Yarbrough made the motion. That's fine. Just to go back for a few minutes. Mr. Chairman, you made reference to the 2.5 million that this budget was drawing down out of the fund balance. Chairman Dickerson said yes sir. Commissioner Yarbrough said looking back the historical numbers in 2020 used \$2.156 million out of the fund balance. 2021, it was \$1.793 million out of the fund balance. 2022 was \$1.967 million out of the fund balance. 2023 was \$1.235 million out of fund balance. I say that to say this. Taking money out of fund balance is not something new. This year is a larger draw than in previous years, but it's not something that the Board hadn't been doing. They've been drawing money out of fund balance every year for the budget. Every year that I can recall, and as far as the tax increase goes, I talked with Mr. Bernard, Tax Director today. We all know the revaluation is underway. We'll be finished sometime in the next few months, and we'll all get our letter telling us how wealthy we are with the property we own. So I asked Thomas, can you give me a percentage number of how things are shaken out. Mr. Bernard said from what they had seen so far, values were going up anywhere from 25 to 50%+, and some were going up as much as 100%. Now rather than hitting the taxpayer with a whammy this year and he or she will surely get a whammy next year, we all know that. I think that the best time to address these budget shortfalls will be after this reevaluation ends because we can talk about a revenue neutral budget all we want to, but it will not be neutral for you versus me versus Mr. Miller versus anybody in this room because all of our values are not going to increase the same rate. If mine goes up 50%, yours may go up 100%. So no one will be paying the same tax for 2024 when the tax bills come out next year. The tax bills will go up. The neighbors might go up a lot more than yours or vice versa. So I think that that is the time that we need to work on these numbers if you want to call it that.

Chairman Dickerson said Mr. Yarbrough, I'm writing pretty fast trying hard to keep up with your points here, but Board, let me address what's been thrown back to me by Mr. McVey and Mr. Yarbrough. Then I will give the rest of you all ample time to speak. Rick the 1.9 cent tax increase would have been addressed in a line item budget review when we started talking about the issues. If you'd realize every year I've been on this Board, since you've been Chairman and before that, we did that every year. When we got to it during that time frame, we would have took a consensus of the Board. The taxpayers voted for that. They voted for that new high school. I'm not against you on this at all. They asked for it; I would have approved it. I'm just saying that going forward. Commissioner McVey said nobody mentioned that when I brought it up. Chairman Dickerson said it's not prudence to take money out of fund balance for something we're going to have to institute a tax increase. Commissioner McVey said I was trying to get to 1.9 put on. Nobody said anything. Chairman Dickerson said and line item again. When we go through it by each issue going forward that's when all that has always been hashed out. Commissioner McVey said nobody said wait until line item. Chairman Dickerson said there has

always been a wait for the line item. Have we ever, since you've been on here, had a budget where we just passed a site unseen. That's like the federal government. Commissioner McVey said it don't matter.

Then Chairman Dickerson said all right. You're correct Mr. Yarbrough. There's been fund balance taking out every year since I've been on the Board. If you go back and watch those videos, you'll see where I've complained about it. Just like I'm complaining about this year. I'm just a little bit more vocal and loud about it this year. So I do not go with the fund balance being used. Fund balance should only be used in the case of one-time emergency or something goes wrong like a County building catches on fire. That's the type of expenditure that's supposed to be for. Yanceyville, to my knowledge Yanceyville actual didn't take anything out of their fund balanced to pay for recurring expenses. That's the kind of budget I'd like to see. Can we get there overnight? Probably not. But can we do better than what we've done? Absolutely. Waiting until the revaluation and saying we got this big increase coming in property values that's going to take care of it. We call it revaluation; you call it outright tax increase. It still takes money out of the taxpayers' pockets. And I don't want to see some of these folks that are struggling already to pay their bills get hit any harder than they're going to have to be. If you remember when I was talking here, I have complained about this with the COVID money. I've complained about it with fund balance. Either way it goes, it's like raiding your savings account or spending Federal COVID dollars that aren't there. So I've said my piece. I made my stamp. It's tax increase to tax increase any way you want to look at it.

Commissioner McVey said excuse me Mr. Chairman. Mr. Miller won't you directed by this Board to bring back a packet with no increase in the budget. You had delivered a packet to us with an increase in the budget. Then you were directed by this Board not to bring back a package with an increase in it. County Manager Miller said that's correct.

Chairman Dickerson said Mr. Miller, was that proposal that you were instructed to come back without an increase, was it not indeed part of a bigger motion. And the original motion was pulled out, and then bring us a budget with no tax increase. I guess that made your job easy as it can be because it was restrictions on the first one. Then the County Attorney was referenced because myself and another Commissioner had a disagreement over the procedure to withdraw motions. It was deemed to be two separate motions. So that motion was basically sent to you to say here Mr. Miller give us a budget, and here's our few caveats. But basically just give us something without a tax increase. In reference to what it originally was, Mr. Jefferies made a motion that the original proposed budget would come back as it was presented to you with no tax increases for that budget. So it's disingenuous to say it was just that from the start. It's like it grew legs of its own, and it came back as something other than what it was originally intended to be. I know I just threw a lot at you so take a deep breath. County Manager Miller said so Commissioner what I want to tell you is on June 1st I gave you my recommended budget. I told you after I gave you my recommended budget, it was no longer my budget. It was your budget. We have done as we've been directed. We've prepared you a budget ordinance the way we drew

it up. No, the way we were asked to draw it up. So we've done our work. The discussions between you all are between you all now. Chairman Dickerson said got you. Got you. You are a wise man. I don't blame you at all. I'd step back away from it as far as I could too. In the end, I'm going to hold that. We haven't heard from the other members on the Board, I'm curious as to what you members would like to say in this discussion.

Commissioner Holt said I'd like to say that like 90% of the people in here have something to do with EMS or law enforcement. This time next year it's going to be tax payers, and they gone be mad. I wouldn't be scared to say three to five thousand dollars per person. It's what the taxes are going to go up to. {chatter begins in the crowd}.

Chairman Dickerson said ladies and gentlemen. Commissioner Holt said I didn't interrupt anybody when they were speaking. Chairman Dickerson said we've had an issue here in the past, and I've been guilty myself where things got out of hand and the discussion got sideways. Could you please respectfully let the Board members speak in this deliberation. If we can't maintain order in here, I'll have to take another step. So please just sit here and listen quietly. Give us the same respect we showed each one of you as you all chose the speak before us. Then Chairman Dickerson asked Commissioner Holt to continue with his comment.

Commissioner Holt said it's going to be three to five thousand dollars for a lot of people. That's what it's going to go up. I would say \$500 is going to probably be the minimum your taxes will go up. So next year, yeah. I've heard of a lot of insults. Even heard that another commissioner said I was just a lie. That it's not a tax increase. Technically, it's not a tax increase. It's kind of like me going to buy a truck and going home telling my wife it didn't cost anything because there's no money down. So it's going to have to be paid for next year, and that's what it's going to be. It's going to hurt next year.

Chairman Dickerson said are there any other comments from any of the Board members.

Commissioner Jefferies said Mr. Chairman, I'd like to make a comment. You know I've been around for quite a while. We always had tax increases. Caswell County has about the lowest tax rate around compared to surrounding counties. It certainly might go up next year, but they always have been up and down. That's the way it is. 90% of the people in this room right here, and I haven't heard a soul say nothing about I don't want my taxes to go up. All I heard is safety. Safety. If something happened, I want you there. We had a bad thing down on Jack Pointer Road. The Sheriff was there, but it was sad. It could be all over; Caswell County has been pretty safe so far. The Sheriff and staff did a good job. Do you want to have two Sheriff's Deputies or four or five here to take care of the County? Do you not want them to have any EMS workers? You got to look at this. You can't keep saying what we don't want to do. We all know we got support EMS, the Sheriff, and 9-1-1. Because what we going to do. We don't have nothing else to go on. Who pays their bills; it's the tax payers. We don't have no tax base. Years ago we had 650 people at BI. We had Hanover and Guilford Mills. A lot of things were here, but we don't have them anymore. So the burden would fall on the taxpayer. I don't want to raise taxes. I guess

I pay about as much tax as the average person in here. I don't want to, but I have to because I want the protection. Let's look at this. They hadn't got up here and hollered about taxes. I hadn't heard a soul in here holler about taxes. Nobody got up in here about that. So we've been on this budget for a long time, and I'm ready to pass a budget. If the people don't want us, they have a time to vote coming up. They will vote me out, or they will vote you out.

Chairman Dickerson said Mr. Jefferies I don't think there's a single person on this Board here tonight that does not support raises for these people sitting here and the rest of the county employees. I myself tried to get a higher rate of raise for the county employees than what they were given in the four percent they got. I figured during the negotiations we would settle somewhere out below the 15% ask for by the Sheriff's Department, but 13.5%, it hit pretty close in there. I could live with that, and I think everybody on this Board can too. That's not the issue that we're bringing up tonight, that I'm pushing. I would want to see us try to go back through this budget line item. Leave the raises alone, and just look at the individual items. There are Commissioners, one in particular on this Board that campaigned on the line item budget review, but I would love to see that happen for this Board. I would love to go back and look. I don't see any reason we should be given another \$179,000 to the schools in addition to what we gave them last year and pay for the new high school. I think that that is too much money. That's putting the burden back on the taxpayers. If you all, gentlemen and ladies, want to vote on this budget as a whole tonight, that'll be the priority of the Board, but I wanted my conscience to be clear. I wanted to come in here and say I support you. I want to give you all raises, but this should not be just passed like a pig in a boat. Details need to be paid attention to. I've gave a few examples; it would not take us that long to go through this budget and cut out something. Every \$179,000 issue, if we could find a few more things like that. Every 373 we cut, it's one penny off that proposed tax increase. That's what I would like to see happen. I'll go with this.

A **motion** was made by Commissioner Dickerson to go back, go through the budget, and we look at the other expenses besides the proposed raises. We leave those raises alone, and that will take out a lot of the issues we're looking at. They'll all have the raises given to them and the benefits will correspond. That naturally kicks up with the rest of it. All we've got to do is look at the other required amount or the requested amount. Excuse me.

I make a **motion** that we proceed down that avenue instead of passing a budget as a whole. Can I get a second on that? Commissioner Holt said I'll **second** it. Chairman Dickerson said okay I have a motion and a second to do a line item budget review and try to save the taxpayer some money on other items. Leave the raises alone and intact like they are. I got a motion and a second. I would like to start off roll call voting. Commissioner Yarbrough said you need to have discussion. Chairman Dickerson said yes sir.

Commissioner Yarbrough said maybe I'm incorrect. I'm wrong more than I'm right most days. But weren't you in favor of a motion on Monday to use last year's budget which is a higher dollar budget in this year's budget with 5% across the board for all county employees? Chairman

Dickerson said you're asking me a question? Commissioner Yarbrough said yes sir. Chairman Dickerson said not when you take the COVID funds out. Commissioner Yarbrough said I don't believe that was in your motion, or the motion that you supported. Chairman Dickerson said but that motion was pulled, wasn't it? Commissioner Yarbrough said but you were in favor of it. Chairman Dickerson said I was in favor of holding down spending, yes sir, and you know what? You're trying to twist it now because you know the COVID money just blew that apart when you pull it out. Commissioner Yarbrough said but you did not ask for any type of line item review on that budget. This is a new Board. This Board didn't go through that budget process last year. Chairman Dickerson said well let's make it simple and not go back and forth. I'm going to ask you for one now plainly. That's what I wanted all along. I expected there would be one because that's what's been done every year. Never have we ever did it any other way. Commissioner Yarbrough said okay.

Commissioner Rose said for the discussion, Mr. Chairman. A stone was thrown at me when I ran. I did say line item budget. I was here at all four budget meetings. I studied this budget, and I went through this budget three times. We all gave recommendations to the County Manager of what we wanted to see cut in open session. I followed up with what was done in open session. I went through the budget. I was here when Department Heads brought it in. I was here when everyone of them brought in and submitted everything they wanted. The County Manager bought his budget back, and I believe the Board directed the County Manager. He went back again and cut the budget again. That's all I have to say on it. Chairman Dickerson said Mr. Rose, again this budget every year has been just like that. You haven't been on this Board before, but you've been a member of the Sheriff's Department for years. You have seen it over and over again. It is standard protocol procedure that the budget is presented, Department Heads come in, you can ask questions, and you're talking open. That's where all this should be done is in the open forum. None of this talking to the County Manager about pet peeves, things you want in a budget, or beyond the county doors. That should never take place. Everything we do should be right here. Right here where everybody in this county and the people watching at home can see what we're talking about. So no, I didn't reach out to the County Manager to give him my personal pet peeves to be in this budget. Anything I said about it was said right here in reference to what I wanted in it. All that aside, I'm not trying to pick a fight with you here tonight. You did say when you were campaigning that you wanted a line item budget. All I'm asking you to do is follow through with that Mr. Rose. Let's do that. That's the way it's supposed to be. Everything you said up to that was preliminary. The line item is supposed to come up next sir. That was all preliminary leading up to it. The raises have been settled. The compensation for the county employees have been settled. But issues like the money going to the school system in addition to everything else they got, that's not fair to the taxpayers. If we can only cut out a handful of things like that, it would make a tremendous difference when it comes back around next year. You realize when we put that 179 in there, Mr. Rose, they get that every year from now on. You never see anything come back out of appropriations like that. All I'm asking for is some common

sense and a little time to go through this. We have till January 30th. I mean, excuse me, June 30th. We do not have to do this tonight, pass the ordinance. Or if you all prefer you can pass it through and set the tax rate now. We can still go back and look at these items afterwards. Am I correct in that, Mr. Miller? County Manager Miller said I would imagine you could make budget amendments to decrease these amounts. Chairman Dickerson said I'll tell you what. Why don't we just back up. I don't want to drag you over the middle of it. I've got a **motion** in a **second**. Is there any more discussion about it?

Commissioner Rose said yes sir. There weren't any pet peeves. What was discussed was taking two of Mr. Miller's recommendations for two positions and also one from Solid Waste out of the budget. So I didn't put anything in this budget. I made no bones about it in our meetings, but everything was taken out of it.

Chairman Dickerson said how much trouble would it be to go back and play this commissioner's comments that were recorded, and put it back out? I mean I don't want to sit here and argue with you, Mr. Rose. I'll let you speak; let me speak. You made a comment in this meeting something to the effect of you had spoken with the County Manager on the phone talking about things concerning the budget with things you wanted to see in it. You did that on camera, and then when I called you on it, you turned right back around and said you didn't say it. I'd love to see the video played back, and let you explain that to us. Commissioner Rose said the only conversation that had taken place was after it was brought up in open session about taking those two position out plus the Solid Waste. Solid Waste does not come out of general funds. My question to Mr. Miller was how much money that was going to save. Chairman Dickerson said again I'm not going to sit here and argue with you. I'd love to have that video to play right now, and we wouldn't even have to have this conversation. Commissioner Rose said if you had been at those four meetings, we wouldn't have to be here now. Chairman Dickerson said no, I work 60 to 80 hours a week trying to put food on my family's table. It's more people over here that was working trying to put food on their family's tables...Commissioner Rose said you knew that when you ran for this office. Chairman Dickerson said I'm not going to deteriorate into this. Mr. Rose you've got your opinion on it. Are there anymore comments on the motion?

A **motion** was made by Commissioner Dickerson and seconded by Commissioner Holt and **failed 2-5** to go back, look at the line items, try to remove some of this spending to try to alleviate the coming tax increase, and leave all of the compensation for the County Employees as is. (Ayes: Commissioners Dickerson and Holt. Nays: Commissioners Yarbrough, Gwynn, Rose, Jefferies, and McVey)

Chairman Dickerson said we are still on the discussion of the budget item/budget ordinance. What's the pleasure of the Board?

A **motion** was made by Commissioner Yarbrough and seconded by Commissioner McVey and **carried 5-2** to approve the Budget Ordinance as presented. (Ayes: Commissioners McVey, Jefferies, Yarbrough, Gwynn, and Rose. Nays: Commissioners Holt and Dickerson)

COUNTY MANAGER'S UPDATES:

The County Manager said Commissioners, I just want to make you aware of a couple things.

RECESS:

The Board took a brief recess to allow the public to leave.

Chairman Dickerson said I'd like to call the meeting back into session.

COUNTY MANAGER'S UPDATES:

County Manager Miller said Commissioners, I have just a couple items that I want to bring to your attention. Number one: our Planning Director has written a grant for \$4,500. It's to support AG Preservation District signs for residents that wish to enroll in the AG Preservation Districts Program. So we have received that grant, and I just asked that the Board allow us to accept that grant.

A **motion** was made by Commissioner Yarbrough and seconded by Commissioner Gwynn and **carried unanimous** to have accept the grant. (Ayes: Commissioners Holt, Jefferies, McVey, Rose, and Yarbrough)

County Manager Miller said thank you Mr. Chairman. I do want to let the Board know that I have also written a grant to the Piedmont Electric Membership Corporation in the amount of \$25,000 to provide technical assistance in applying for the CAB Program and to potentially comply with the max requirement for the GREAT Grant round two applications. So I have been made aware that we're in the running for the GREAT Grant round two application process. So no need for motions and accepting that. I'll let you know after we get that or whether or not we get it within the coming months.

I do want to let you know that we're also looking at moving our meetings back to the Historic Courthouse for the time being. Maintenance went and did some work knocking a lot of the pieces down and removed some of the plaster that we would feel fearful of fallen. so I think we're in place to where we can move back to the Historic Courthouse. It may be short-lived because after we get people in to start working on the ceiling, we may have to move back down. Chairman Dickerson said what is the status of it? County Manager Miller said so we worked with Dewberry to provide us some engineering and structural data. They're also working with some of their contractors to take a look at it. After that process is complete, we'll bring the results back to the Board, and then we'll get it out. But we are working with Dewberry.

The NCACC (NC Association of County Commissioners) has planned their Annual Conference for August 24th through the 26th. Is that in Charlotte? Okay, it'll be in Wake County. That's an educational conference for elected officials to go to. So I would encourage you, if you want to attend, to please let our clerk know probably no later than the end of this week. It is in August, but those rooms fill up really, really quickly. So if you could let our clerk know if you plan to attend. Chairman Dickerson said do you know what they'll be covering? County Manager Miller

said do you know the exact dates? It's the 24th through the 27th. Chairman Dickerson said what will they be covering? Like topics? County Manager Miller said I don't have an agenda for it. I always know that it's the highlighted conference for elected officials every year within North Carolina. They always have a lot of good speakers, a lot of good topics covered, and they're relevant topics for today's environment. Carla, can we send out the agenda if we can get our hands on it? That'll be emailed to each Board member.

So the last thing I have members is as most of you know we're scheduled for a meeting on July 3rd which falls on July 4th week. For the last several years, Carla, we have traditionally not had our meeting because you have a lot of meetings leading up to that meeting: budget work sessions, so on, and so forth. So it's the pleasure of the Board whether you want to continue with that meeting or not. Commissioner Holt asked could the meeting be moved? County Manager Miller said pardon? Commissioner Holt said could the meeting be moved. County Manager Mille said it can. It can be rescheduled to a different date. Chairman Dickerson said what type of agenda do you see for that meeting if we had it? Is there a lot on there? Can it be reallocated to the meeting afterwards, or what are we looking like? County Manager Miller said so Carla's shaking her head. There's not a lot on there, and we don't have a lot to go over that meeting. And yes it could be moved to the next meeting. Chairman Dickerson said I'm just one vote on the Board. What's the pleasure of the Board?

meeting an emotional effects get that meeting all those labels motion carries.

A **motion** was made by Commissioner McVey and seconded by Commissioner Gwynn and **carried 6-1** to skip the July 3rd meeting. (Ayes: Commissioners Jefferies, McVey, Rose, and Yarbrough. Nays: Commissioner Holt)

ANNOUNCEMENTS AND UPCOMING EVENTS:

- July 3, 2023 Commissioners Meeting 6:30 pm Cancelled
- July 17, 2023 Commissioners Meeting 6:30 pm at the Historic Courthouse
- August 24-26, 2023 NCACC Annual Conference

CLOSED SESSION:

A **motion** was made at 8:06 pm by Commissioner Yarbrough and seconded by Commissioner Holt and **carried unanimous** 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). (Ayes: Commissioners Holt, Jefferies, McVey, Rose, and Yarbrough)

County Attorney Brian Ferrell said Mr. Chairman, there is a case that I'm going to speak about. That is Caswell County Superior Court case 23 CVS 129, and the parties involved in that are

Edward Daughtery, Dawn Daughtery, Marcia McNally, Theresa Newman, Charles Klotfelter, and Elizabeth Norman versus Caswell County Watershed Review Board and Caswell County Carolina Sunrock LLC and E-tree LLC.

A **motion** was made by Commissioner McVey, seconded by Commissioner Yarbrough and **carried unanimously** to return to open session at 8:27 pm. (Ayes: Commissioners Holt, Gwynn, Jefferies, McVey, Rose, Yarbrough, and Dickerson)

COMMISSIONER COMMENTS:

Jeremiah Jefferies: I had brought this up before about the suggestion boxes. I would like them placed at DSS, the Health Department, the Sheriff's Department, EMS, the Historic Courthouse, and the Library. The Clerk to the Board should have the key, and once a month bring report to the Commissioners. I also wanted to know if we could look into having an EMS truck placed in Milton. County Manager Miller said he would look at the data and see what can be done.

ADJOURNMENT:

A **motion** was made at 8:30 pm by Commissioner Yarbrough and seconded by Commissioner Gwynn and **carried unanimously** to adjourn the meeting. (Ayes: Commissioners Holt, Gwynn, Jefferies, McVey, Rose, Yarbrough, and Dickerson)

Carla R. Smith
Clerk to the Board

John Dickerson
Chairman

BUDGET AMENDMENT NO. 10
CASWELL COUNTY, NORTH CAROLINA
FY 2023 BUDGET AMENDMENTS

BE IT ORDAINED by the Caswell County Board of Commissioners:

The General Fund and ARPA Fund transfers are amended to ensure adequate ARPA funds are available for the anticipated Broadband Match of \$600,000.

Section I: General Fund

Reduce the Transfer from ARPA Fund to be offset by expected Sales Tax Revenue above budgeted amounts.

	2022 - 2023 Original Budget	Increase (Decrease)	2022 - 2023 Amended Budget
REVENUES			
Transfer from ARPA Fund	\$ 3,200,645.00	\$ (351,354.14)	\$ 2,849,290.86
Sales Tax - Medicaid Hold Harmless	\$ 330,000.00	\$ 351,354.14	\$ 681,354.14
TOTAL REVENUES	\$ 3,530,645.00	\$ -	\$ 3,530,645.00

Section II: ARPA Fund

Correct ARPA expenditures categories and retain \$600,000 in ARPA Fund for Broadband Match.

	2022 - 2023 Original Budget	Increase (Decrease)	2022 - 2023 Amended Budget
EXPENDITURES			
Revenue Replacement	\$ (351,354.14)	\$ 351,354.14	\$ -
Transfer to General Fund	\$ 3,811,916.14	\$ (351,354.14)	\$ 3,460,562.00
TOTAL EXPENDITURES	\$ 3,811,916.14	\$ (351,354.14)	\$ 3,460,562.00

ATTEST:

**BOARD OF COMMISSIONERS FOR
THE COUNTY OF CASWELL:**

S/Carla Smith

Clerk to the Board

June 19, 2023

Date

S/John Dickerson

Chairman of the Board

Agenda Item – Adoption of Fiscal Year 2024 Budget Ordinances

Action Requested: That the Board of Commissioners adopts the following ordinances:

1. General Fund Ordinance
2. Special Revenue Funds Ordinance
3. Enterprise Funds Ordinance
4. Custodial Funds Ordinance

Item Summary:

The FY 2024 budget maintains the existing tax rate of .7350 cents per \$100 of assessed property value.

The following is a summary of the fund budgets included in the ordinances presented to enact the annual budget for the Fiscal Year beginning July 1, 2023 and ending June 30, 2024.

	FY24 Adopted
GENERAL FUND ORDINANCE	
General Fund	\$ 26,574,000
Court Facilities	89,000
Automation Enhancement & Preservation	11,000
Department Of Social Services	4,558,000
Public Health	3,025,000
Library Fund	456,000
Family Services	373,000
Tourism	8,000
Section 8 Housing Authority	1,092,000
Total Before Intrafund Transfers	36,186,000
Less Intrafund Transfers	(2,421,000)
Total General Fund and Subfunds	33,765,000
Revaluation Fund	200,000
Capital Reserve for Caswell Schools	68,000
SPECIAL REVENUES FUNDS ORDINANCE	
Special Fire District Fund	1,145,000
Emergency Telephone System	420,000
DSS Representative Payee	125,000
Fines & Forfeitures	75,000
Register of Deeds Remittance	25,000
ENTERPRISE FUNDS ORDINANCE	
Solid Waste Management	1,621,000
Caswell Division of Transportation	590,000
CUSTODIAL FUNDS	
Municipal Tax Fund	385,000
Inmate Trust Fund	25,000
Special Separation Trust	160,000
TOTAL FY 2024 BUDGET - ALL FUNDS	\$ 38,604,000

**CASWELL COUNTY
GENERAL FUND AND SCHOOL CAPITAL ORDINANCE
FISCAL YEAR 2023-2024**

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

Section 1: **TAX LEVY.** There is hereby levied a tax at the rate of seventy-three and five tenths' cents (.7350) per one hundred dollars (\$100) valuation of the property that is located with Caswell County and listed for taxes as of January 1, 2023. The revenue from this source is for the purpose of raising the revenue listed as "Ad Valorem Taxes" in the General Fund in Section 3 of this ordinance.

This rate of tax is based on an estimated total valuation of property (real, personal, and public service corporation) for the purpose of taxation of \$1,549,852,579 and an estimated collection rate of 98.43% and an estimated motor vehicle value of \$213,796,233 and a collection rate of 100%.

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

Section 2: **GENERAL FUND CONSOLIDATED SUBFUNDS.** The County's General Fund is comprised of eight subfunds: General Fund, Court Facilities, Register of Deeds Automation Fund, Public Health Department, Department of Social Services, Library, Family Services, Tourism and Section 8 Housing. The Estimated Revenues and Expenditure Appropriations are presented separately for each fund. To the extent General Fund Revenues are needed to balance a subfund, an intrafund transfer from the General Fund is budgeted in the subfund. The primary General Fund is detailed in Sections 3 and 5. The Subfunds are detailed in Section 6.

Section 3. **GENERAL FUND - REVENUES.** It is estimated that the following revenue will be available in the General Fund for the fiscal year beginning July 1, 2023 and ending on June 30, 2024.

GENERAL REVENUES

GENERAL FUND REVENUES

Ad Valorem Taxes	13,244,756
Sales Taxes	7,429,000
Other Taxes	17,225
Intergovernmental/ Restricted	844,324
Intergovernmental/ Unrestricted	148,944
Permits and Fees	801,255
Sales and Services	1,963,326
Investment Earnings	6,500
Other General Revenue	22,000
Transfers from Other Funds	100,000
Appropriated Fund Balance	1,996,670
TOTAL GENERAL FUND REVENUES	26,574,000

Section 4: **SALES TAX.** Thirty percent (30%) of the proceeds from the local half-cent sales and use tax authorized July 1, 1984 under authority of Article 40 of the North Carolina General Statutes and sixty percent (60%) of the local half-cent sales and use tax authorized October 1, 1986 under the authority of Article 42 of the North Carolina General Statutes are hereby declared to be included in the appropriation for school capital outlay, capital projects, and/or school debt service.

Section 5. **GENERAL FUND EXPENDITURES.** The following expenditures are hereby appropriated in the General Fund for the operations of the County government and its activities for the Fiscal Year beginning July 1, 2023 and ending June 30, 2024:

GENERAL FUND EXPENDITURES

General Government:

Governing Body	90,285
Administration	510,412
Finance	520,246
Tax Department	712,411
Elections	264,875
Register of Deeds	221,580
Information Technology	416,566
Maintenance	1,024,922
Public Buildings	78,060
Fleet Management	2,000
Non-Departmental	935,368
Subtotal - General Government Function	4,776,725

Public Safety:

Sheriff Department	3,227,985
Detention Center	2,214,295
School Resource Officer Program	405,563
911 Telecommunications	1,005,986
Building Inspections	289,024
Coroner/Medical Examiner	21,500
Emergency Management	112,236
Emergency Medical Services	2,635,607
Subtotal - Public Safety	9,912,196

Economic & Physical Development:

Economic Development	287,473
Planning Department	118,093
Cooperative Extension Services	459,528
Subtotal - Economic & Physical Development	865,094

Environmental Protection:

Soil & Water Conservation	135,815
Subtotal - Environmental Protection	135,815

Human Services:

Animal Control	141,033
Senior Services	593,095
DPS/Community Based Alternatives	130,018
Subtotal - Human Services	864,146

Cultural & Recreational Services:	
Parks & Recreation	332,212
Farmer Lake	108,226
Subtotal - Cultural & Recreational Services	440,438
Regional Agencies:	
VAYA Healthcare	97,197
Subtotal - Regional Agencies	97,197
Special Appropriations:	
Arts Council	3,000
Animal Protection Society (APS)	174,125
Caswell County Partnership for Children	3,000
Caswell Parish	15,000
Cooperative Forestry Services	85,824
Local Food Council	3,350
Caswell Historical Foundation	17,725
Caswell Horticulture Club	6,500
CGMBA County Outreach	14,975
Milton Renaissance Foundation	18,725
Subtotal - Special Appropriations	342,224
Public Education:	
Public Schools	
Current Expense	2,779,228
Capital Outlay	465,000
Subtotal - Public Schools	3,244,228
Piedmont Community College:	
Current Expense	417,274
Capital Outlay	505,000
Subtotal - Community College	922,274
Debt Services: School Bond & Private Placement:	
School Bonds/Principal & Interest	644,010
Detention Center/Principal & Interest	705,224
Subtotal - School Bond & Private Placement	1,349,234
Debt Services: Installment Loans	
2016 Courthouse HVAC Project	104,321
2018 PEMC/Library Construction Project	99,524
Subtotal - Installments	203,845
Debt Services Vehicle Lease Program:	
Vehicle Lease/Sheriff	301,638
Vehicle Lease/County	139,446
Subtotal - Vehicle Lease Program	441,084
Transfers to Other Funds:	
Revaluation Fund	100,000
Public Library Fund	370,000
Family Services/Crisis Intervention Fund	20,000
Court Facility Fund	46,000
Fire Rescue Operations	230,500
Local Law Enforcement/Special Separation	160,000

Department of Social Services Fund	1,351,000
Public Health Fund	634,000
Capital Reserve for Caswell Schools	68,000
Subtotal - Transfers to Other Funds	2,979,500
TOTAL GENERAL FUND EXPENDITURES	26,574,000

Section 6. **GENERAL FUND SUBFUNDS.** The following subfunds are hereby appropriated for operations from the estimated revenue sources indicated for the Fiscal Year beginning July 1, 2023 and ending June 30, 2024.

GENERAL FUND SUBFUNDS:

COURT FACILITIES FUND

Revenues:	
Court Facilities Fees	43,000
Transfer from General Fund	46,000
TOTAL FUND REVENUES	89,000
Expenditures:	
Court Facilities Expenses	89,000
TOTAL FUND EXPENDITURES	89,000

Register of Deeds Automation Enhancement & Preservation Fund

Revenues:	
Automation/Preservation Reserve	11,000
TOTAL FUND REVENUES	11,000
Expenditures:	
Automation Enhancement Reserve	11,000
TOTAL FUND EXPENDITURES	11,000

Department of Social Services Fund

Revenues:	
State & Federal Funding	3,198,317
Sales and Services	6,600
Other Revenues	2,083
Transfer/General Fund	1,351,000
TOTAL FUND REVENUES	4,558,000
Expenditures:	
Operations	4,464,857
Capital Outlay	93,143
TOTAL FUND EXPENDITURES	4,558,000

Public Health Fund

Revenues:	
State Funding	949,355
Direct Fees	151,900
Insurance Fees	29,200
Medicaid	504,700
Medicare	1,000
Medicaid Capitation Payments	12,800

Medicaid AUBP Payment	183,200
Transfer from General Fund	634,000
Appropriated Fund Balance	558,845
TOTAL FUND REVENUES	3,025,000
Expenditures:	
Administration / Operations	3,025,000
TOTAL FUND EXPENDITURES	3,025,000
Library Fund	
Revenues:	
State Grant	82,982
Fines & Fees	2,000
Gifts & Reimbursements	
Donations	1,018
Transfer from General Fund	370,000
TOTAL FUND REVENUES	456,000
Expenditures:	
Administration / Operations	456,000
TOTAL FUND EXPENDITURES	456,000
Family Services/Crisis Intervention Fund	
Revenues:	
NC Council for Women	51,857
Marriage License Fees	17,500
Governor's Crime Commission	52,477
Family Violence Prevention	47,500
Divorce Filing Fees	19,000
DHHS/FVPS-ARPA	149,666
CFDRR	15,000
Transfer from General Fund	20,000
TOTAL FUND REVENUES	373,000
Expenditures:	
Administration / Operations	373,000
TOTAL FUND EXPENDITURES	
Tourism Development Authority	
Revenues:	
Occupancy Tax	8,000
TOTAL FUND REVENUES	8,000
Expenditures:	
Tourism Development	8,000
TOTAL FUND EXPENDITURES	8,000
Section 8 Housing Authority Fund	
Revenues:	
Housing Authority Allocation	1,085,000
Refunds and Fraud Recovery	2,000
Appropriated Fund Balance	5,000
TOTAL FUND REVENUES	1,092,000

Expenditures:	
Housing Authority Payments	900,000
Administration	168,149
Operations	23,851
TOTAL FUND EXPENDITURES	1,092,000

TOTAL - GENERAL FUND AND SUBFUNDS	36,186,000
LESS INTRAFUND TRANSFERS	(2,421,000)
TOTAL - GENERAL FUND	33,765,000

Section 7. **REVALUATION FUND REVENUES.** It is estimated that the following revenue will be available in the Revaluation Fund for the fiscal year beginning July 1, 2023 and ending June 30, 2024.

Transfer From General Fund	\$100,000
Appropriated Fund Balance	100,000
TOTAL	\$200,000

Section 8. **REVALUATION FUND EXPENDITURES.** The total amount is hereby appropriated in the Revaluation Fund for the fiscal year beginning July 1, 2023 and ending June 30, 2024.

Reserve for Future Revaluation	\$100,000
Transfer to General Fund	100,000
TOTAL	\$200,000

Section 9. **CAPITAL RESERVE FOR CASWELL SCHOOLS FUND REVENUES.** It is estimated that the following revenue will be available in the Capital Reserve for Caswell Schools Fund for the fiscal year beginning July 1, 2023 and ending June 30, 2024.

Transfer From General Fund	\$68,000
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Section 10. **CAPITAL RESERVE FOR CASWELL SCHOOLS FUND EXPENDITURES.** The total amount is hereby appropriated in the Capital Reserve for Caswell Schools Fund for the fiscal year beginning July 1, 2023 and ending June 30, 2024.

Reserve for Future School Capital	\$68,000
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Section 11: **ELECTED OFFICIALS COMPENSATION.**

- A. Funding is provided for a 4.5% compensation adjustment for the Register of Deeds and 13.5% for the Sheriff.
- B. The annual salary for the Board of Commissioners shall be \$8,500. The Board Chair's annual salary shall be \$10,500. All compensation changes shall take effect July 1, 2023.

Section 12. **AUTHORITY TO TRANSFER APPROPRIATION:** Appropriations in this budget ordinance are made at the department level. By statute, any amendments or modifications require Board approval only when amounts are transferred between department; however, the following conditions are adopted as Caswell County Transfer Authority:

- C. The Budget Officer may not transfer any amounts between funds without the approval of the Board of Commissioners.
- D. The Budget Officer may transfer appropriations between objects of expenditures within a department without limitation.

- E. The Budget Officer may transfer appropriations between departments up to \$25,000. All such transfers are to be reported to the Board of Commissioners monthly.

Section 13: **AUTHORITY TO EXECUTE CONTRACTS.** The County Manager, or their designee, is hereby authorized to execute contractual documents under the following conditions:

- A. They may execute contracts for construction or repair projects that do not require formal competitive bid procedures and do not exceed \$25,000.
- B. They may execute contracts for amounts less than \$25,000 for: (1) purchases of apparatus, supplies, and materials, or equipment which are within budgeted appropriations; (2) leases of personal property for a duration of one year or less and within departmental appropriations; (3) lease of personal property within budgeted appropriations for more than 12 months; and (4) service contracts within appropriations or contracts for 12 months or less.
- C. They may execute grant agreements to or from governmental units and other public, private, and non-profit organizations that are within budgeted appropriations, unless a grantor requires approval and execution by the Board of Commissioners.
- D. They may execute contracts, as the lessor or lessee of buildings, land, equipment, vehicles, heavy equipment and other property provided that such leases are of one-year duration or less and that funds therefore are within budgeted appropriations and less than \$50,000.
- E. They may, within budgeted appropriations, approve all change orders and amendments to contracts not previously approved by the Board of Commissioners.

Section 14: **AUTHORITY TO ADMINISTER PAY AND CLASSIFICATION PLAN.** The County Manager is the Personnel Officer for the County and has full authority to administer the pay and classification plan. The County Manager is authorized to set salaries of employees at the time of hiring and/or promotion if the amount does not exceed the budget appropriations within the department. The following changes in positions, as they impact the departmental budget amounts, require approval of the Board of Commissioners:

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

Section 15: **SELF-FUNDED INSURANCE PLAN:** The County will continue the approved self-funded insurance plan that became effective July 1, 2019. The plan is administered by the NCCHIP program and Blue Cross Blue Shield is the insurance carrier. Qualifying employees will continue to pay a health insurance premium of \$15 per month for the base plan.

Section 16: **ENCUMBRANCES AT YEAR END.** Operating funds encumbered by the County as of June 30, 2023 or otherwise designated, are hereby re-appropriated for this fiscal year.

Section 17: **FINANCIAL ACCOUNTING AND REPORTING.** The Finance Director is hereby directed to maintain within the Special Revenues Funds sufficient specific detailed accounting records and to report annually on the financial status of each Fund.

Section 18. 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 19th day of June, 2023



John Dickerson, Chair
Caswell County Board of Commissioners

ATTEST:

Carla Smith

Carla Smith
Clerk to the Board

**CASWELL COUNTY
SPECIAL REVENUE FUNDS ORDINANCE
FISCAL YEAR 2024**

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

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

TAX LEVY: There is hereby levied a tax rate of .0369 cents per one hundred dollars of valuation (\$100) of property listed for taxes as of January 1, 2023 for both the Casville and County Fire Service Tax Districts below for the purposes of funding Fire Department operations. The estimated revenues for each Tax District are based on the tax rate, property value as of January 1, 2023 and Fiscal Year 2022 estimated collection rate.

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

The estimated revenues for the fiscal year beginning July 1, 2023 and ending June 30, 2024 are:

Property Tax Revenues	\$ 536,220
Motor Vehicle Tax Revenues	62,800
Motor Vehicle Fee Revenues	315,480
Transfer from General Fund – Sales Tax	199,000
Transfer from General Fund for Rescue Operations	31,500
TOTAL	\$1,145,000

Section 2. EXPENDITURES: FIRE TAX DISTRIBUTIONS. The amount appropriated to each Fire District will equal the actual tax collections. The final budget appropriation for each district will be adjusted to equal the amounts collected regardless of the estimated revenue in Section 1. The estimated distribution to each fire department, by revenue source for the fiscal year beginning July 1, 2023 and ending June 30, 2024 are estimated and hereby appropriated to each Fire District.

	Property Tax	Motor Vehicle Tax	Motor Vehicle Fee	Sales Tax	Rescue Operations	Total
Anderson	56,088	6,515	31,548	20,246	3,000	117,397
Casville	45,984	4,189	31,548	16,790	3,000	101,511
Cherry Grove	67,533	6,512	31,548	20,246	3,000	128,839
Leasburg	28,032	6,512	31,548	20,246	3,000	89,338
Milton	27,168	6,512	31,548	20,246	3,000	88,474
Pelham	56,792	6,512	31,548	20,245	3,000	118,097
Prospect Hill	56,462	6,512	31,548	20,245	3,000	117,767
Providence	58,576	6,512	31,548	20,245	3,000	119,881
Semora	51,426	6,512	31,548	20,245	3,000	112,731
Yanceyville	88,159	6,512	31,548	20,246	3,000	149,465
Total	536,220	62,800	315,480	199,000	30,000	1,143,500

Travel Reimbursement / Mileage for Fire Marshall	1,500
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TOTAL	\$1,145,000
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Section 3. **EMERGENCY TELEPHONE SYSTEM FUND REVENUES.** It is estimated that the following restricted revenues from a state distribution of 911 Fees will be available in the Emergency Telephone System Fund for the fiscal year beginning July 1, 2023 and ending June 30, 2024.

North Carolina 911 Fees	\$420,000
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Section 4. **EMERGENCY TELEPHONE SYSTEM FUND EXPENDITURES.** The total amount is hereby appropriated in the Emergency Telephone System Fund to build the E-911 database and system for the fiscal year beginning July 1, 2023 and ending June 30, 2024.

Enhanced 911	\$420,000
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Section 5. **REPRESENTATIVE PAYEE FUND REVENUES.** It is estimated that the following revenue will be available in the Representative Payee Fund for the fiscal year beginning July 1, 2023 and ending June 30, 2024.

Social Security Trust Revenues	\$125,000
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Section 6. **REPRESENTATIVE PAYEE FUND EXPENDITURES.** The total amount is hereby appropriated in the Representative Payee Fund for the fiscal year beginning July 1, 2023 and ending June 30, 2024.

Agency Expenditures	\$125,000
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Section 7. **FINES AND FORFEITURES REVENUES.** It is estimated that the following revenue will be available in the Fines and Forfeitures Fund for the fiscal year beginning July 1, 2023 and ending June 30, 2024.

Fines and Forfeitures	\$ 75,000
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Section 8. **FINES AND FORFEITURES EXPENDITURES.** The total amount is hereby appropriated in the Fines and Forfeitures Fund for the fiscal year beginning July 1, 2023 and ending June 30, 2024.

Payment to Public Schools	\$75,000
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Section 9. **REGISTER OF DEEDS REMITTANCE FUND REVENUES.** It is estimated that the following revenue will be available in the Register of Deeds Remittance Fund for the fiscal year beginning July 1, 2023 and ending June 30, 2024.

Register of Deeds Fees	\$25,000
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Section 10. **REGISTER OF DEEDS REMITTANCE FUND EXPENDITURES.** The total amount is hereby appropriated in the Register of Deeds Remittance Fund for the fiscal year beginning July 1, 2023 and ending June 30, 2024.

State Treasured – Deed of Trust Distribution	\$25,000
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Section 11: **FINANCIAL ACCOUNTING AND REPORTING.** The Finance Director is hereby directed to maintain within the Special Revenues Funds sufficient specific detailed accounting records and to report annually on the financial status of each Fund.

Section 12. 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 19th day of June, 2023

A handwritten signature in cursive script, appearing to read "John Dickerson", is written over a horizontal line.

John Dickerson, Chair
Caswell County Board of Commissioners

ATTEST:

A handwritten signature in cursive script, appearing to read "Carla Smith", is written over a horizontal line.

Carla Smith
Clerk to the Board

**CASWELL COUNTY
ENTERPRISE FUND ORDINANCES
FISCAL YEAR 2024**

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

Section 1. **SOLID WASTE HOUSEHOLD FEE.** The Tax Collector of Caswell County is authorized, empowered and commanded to collect a Residential Household fee of \$113 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, 2023 and ending June 30, 2024.

Availability Fees	1,078,924
Tipping Fees	462,400
Disposal Fees	65,550
Recycling Appliances	7,000
Rental Roll-off	3,500
Interest on Investments	700
Miscellaneous Revenues	1,926
TOTAL	\$1,621,000

Section 3. **SOLID WASTE OPERATING FUND EXPENDITURES.** The total amount is hereby appropriated in the Solid Waste Operating Fund for the fiscal year beginning July 1, 2023 and ending June 30, 2024.

Operating Expenses	\$1,621,000
Total	\$1,621,000

Section 4. **CASWELL DIVISION OF TRANSPORTATION FUND REVENUES.** It is estimated that the following revenue will be available in the Caswell Division of Transportation Fund for the fiscal year beginning July 1, 2023 and ending June 30, 2024.

CDOT/ ROAP Grant	145,664
ROAP – CATS	145,664
ROAP – TTAP	18,000
TTAP E&D Grant	18,000
Work First	500
CATS / Admin Reimbursements	112,000
CATS / Medicaid Reimbursements	135,000
CATS – OE Enterprise	5,000
CATS – Other Transportation	500
Interest on Investments	200
Appropriated Fund Balance	9,472
TOTAL	\$590,000

Section 5. **CASWELL DIVISION OF TRANSPORTATION FUND EXPENDITURES.** The total amount is hereby appropriated in the Caswell Division of Transportation Fund for the fiscal year beginning July 1, 2023 and ending June 30, 2024.

Operating Expenses	\$ 416,586
Administrative Expenses	\$ 173,414
Total	\$ 590,000

Section 6: **ENCUMBRANCES AT YEAR END.** Operating funds encumbered by the County as of June 30, 2023 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 19th day of June, 2023



John Dickerson, Chair
Caswell County Board of Commissioners

ATTEST:



Carla Smith
Clerk to the Board

**CASWELL COUNTY
CUSTODIAL FUNDS ORDINANCE
FISCAL YEAR 2024**

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

Section 1. **MUNICIPAL PROPERTY TAX COLLECTIONS ESTIMATED REVENUES.** The Tax Collector collects all taxes levied by municipalities located within Caswell County. The estimated revenues for the municipalities for the fiscal year beginning July 1, 2023 and ending June 30, 2024 by municipality is:

Property Tax Revenues - Milton	45,000
Property Tax Revenues - Yanceyville	340,000
TOTAL	\$ 385,000

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

Milton	45,000
Yanceyville	340,000
TOTAL	\$ 385,000

Section 3. **JAIL INMATE TRUST FUND REVENUES.** It is estimated that the following revenue will be available in the Jail Inmate Pay Fund for the fiscal year beginning July 1, 2023 and ending June 30, 2024.

Jail Inmate Pay Trust Revenues	\$25,000
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Section 4. **JAIL INMATE TRUST FUND EXPENDITURES.** The total amount is hereby appropriated in the Jail Inmate Pay Fund for the fiscal year beginning July 1, 2023 and ending June 30, 2024.

Inmate Refunds	\$25,000
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Section 5. **SPECIAL SEPRATION ALLOWANCE FUND REVENUES.** It is estimated that the following revenue will be available in the Special Separation Allowance Fund for the fiscal year beginning July 1, 2023 and ending June 30, 2024.

Transfer from General Fund	\$160,000
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Section 6. **SPECIAL SEPRATION ALLOWANCE FUND EXPENDITURES.** The total amount is hereby appropriated in the Special Separation Allowance Fund for the fiscal year beginning July 1, 2023 and ending June 30, 2024.

Payments to Retired Law Enforcement Officers	\$160,000
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Section 7: **FINANCIAL ACCOUNTING AND REPORTING.** The Finance Director is hereby directed to maintain within the CUSTODIAL FUNDS sufficient specific detailed accounting records and to report annually on the financial status of each Fund.

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

Adopted this 19th day of June, 2023

A handwritten signature in dark ink, appearing to read "John Dickerson", is written over a horizontal line.

John Dickerson, Chair
Caswell County Board of Commissioners

ATTEST:

A handwritten signature in dark ink, appearing to read "Carla Smith", is written over a horizontal line.

Carla Smith
Clerk to the Board