

**CASWELL COUNTY BOARD OF COMMISSIONERS**  
**Planning and Budget Retreat**  
**January 25, 2025**

**MEMBERS PRESENT**

**OTHERS PRESENT**

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Tim Yarbrough, Chair  
Frank Rose, Vice Chair  
Ethel Gwynn  
Greg Ingram  
Tony Smith  
David Wrenn

Renee Paschal, County Manager  
Melissa Williamson, Deputy County Mgr.  
Justin Thacker, Finance Officer  
Melissa Miller, Deputy Finance Officer  
Amy Cannon, NCACC Outreach Associate  
Johnna Sharpe, NCACC Consultant

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The Board of Commissioners for the County of Caswell, North Carolina met in a Planning and Budget Retreat meeting scheduled on Saturday, January 27, 2025 at 8:00 am at the Gunn Memorial Public Library, 161 E. Main Street, Yanceyville NC.

**Welcome:**

Chairman Yarbrough called the meeting to order. All were invited to pause for a moment of Silent Prayer and to recite the Pledge of Allegiance.

Ms. Paschal provided an overview of the retreat agenda.

**Presentations:**

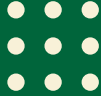
**Keys to good Governance and Session Goals.** Amy Cannon made the following presentation:

 North Carolina Association  
of County Commissioners

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**Keys to Good  
Governance**

- Board Dynamics
- Policy Development
- Policy Implementation
- Successful Relationships
  - Board Members
  - Chairman and Board Members
  - Board/Manager/Staff



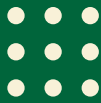
## Board Dynamics

- Good governance depends upon successful relationships
  - Policy development – respect opposing viewpoints
  - Policy implementation – promote teamwork
  - Respect fellow board members
  - Work with staff through chain of command



## Board Dynamics

- Positive relationships among Board members
  - Get to know fellow board members
  - Communicate with each other on regular basis
  - Learn what's important to your colleagues



## Board Dynamics

- Positive relationships with Staff
  - Respect staff and their profession
  - Public service is their livelihood
  - Address staff concerns in private



## Board Dynamics

- Governing Board sets the tone
  - Establishment of team begins with Board
  - Responsible for county perception among your peers
  - County reputation related to stability and professional conduct
  - Perception impacts staff and economic recruitment



## Policy Development

- Democracy dependent upon different views and open debate
  - Must agree to disagree
  - Each issue and opposing view stands alone
  - Develop clear lines of communication
  - Board members have equal access and input in policy development

Ms. Cannon stated that there are five keys to successful relationships: communication, compromise, conflict resolution, compassion and chain of command.

She encouraged board members to get to know each other personally. She said the board sets the tone for the organization and creates the culture. The best boards work as a team. She used the analogy of a football team and said that one football player does not win the game, just like one commissioner cannot achieve goals by themselves. She pointed out that economic development recruiters watch commissioner meetings. She encouraged the board to debate based on facts, don't get personal, and respect differing opinions.

She said that it is staff's role to provide the board with unbiased information and to implement board policy once decisions are made. Direction from the board should be to the manager and not to staff. She said that on a football team the owners let the coach run the game and give direction to players. Imagine if the owners started giving direction to the players and how confusing that would be.

She said the board and manager should work to have no surprises. She encouraged the board members to combat the manager in advance when planning to raise issues at the meeting.

She encouraged the chair to communicate with all board members, solve conflicts, keep the team together, and try to keep staff out of board conflicts.

Chairman Yarbrough said board members should let the manager run day-to-day operations and go to the manager with issues, not to department heads.

Chairman Yarbrough asked Ms. Cannon how the board should handle a situation where the manager does not follow the direction of the board. Ms. Cannon encouraged him to handle the matter in private or closed session.

She encouraged the board to conduct an annual evaluation of the manager's performance.

Commissioner Smith asked how items can be placed on the agenda. Chairman Yarbrough said to call him or the county manager. Mr. Wrenn pointed out that any commissioner can ask that items be placed on the agenda. Chairman Yarbrough said it is helpful if that is done before the agenda-setting session.

Caswell County Demographics:  
Ms. Sharpe made the following presentation:

The slide features a dark teal background with white and light green decorative elements. In the top left corner is the logo for the North Carolina Association of County Commissioners. The main title 'Caswell by the Numbers' is in a large, bold, white serif font. Below it, the date 'January 25, 2025' is centered in a white serif font. At the bottom, the facilitators' names are listed in a smaller white font: Amy Cannon, NCACC Outreach Associate, and Johnna Sharpe, NCACC County Consultant. There are clusters of white dots in the top left and bottom left corners, and a light green circular graphic in the top right corner.

North Carolina Association  
of County Commissioners

**Caswell by the Numbers**

January 25, 2025

Facilitators:  
Amy Cannon, NCACC Outreach Associate  
Johnna Sharpe, NCACC County Consultant

The slide has a dark teal background on the left and a light cream background on the right. A yellow double-line border frames the word 'TOPICS' in a large, bold, white sans-serif font. On the right side, a list of topics is presented in a dark teal sans-serif font, with each item separated by a thin horizontal line. The first item, 'Demographics', is highlighted with a light green background. A light green circular graphic is visible in the top right corner.

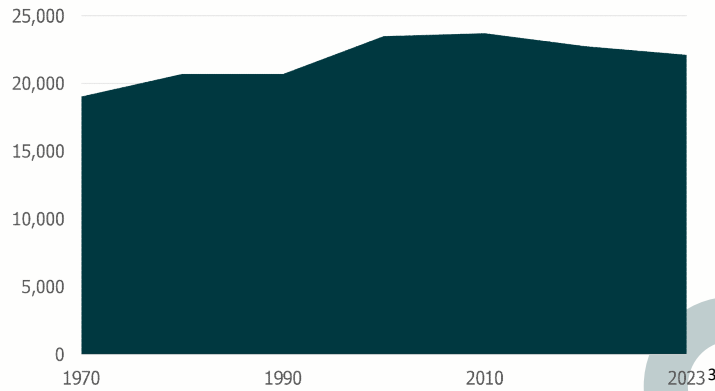
**TOPICS**

- Demographics
- Economics & Workforce
- Property Taxes
- Education
- Vulnerable Populations



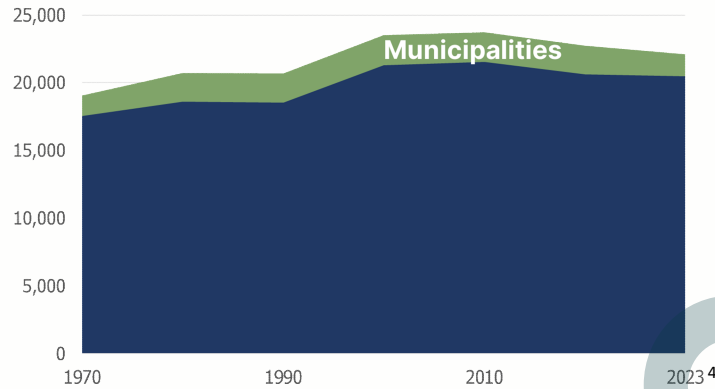
### Demographics

Caswell County's population has changed little over the past 50 years.



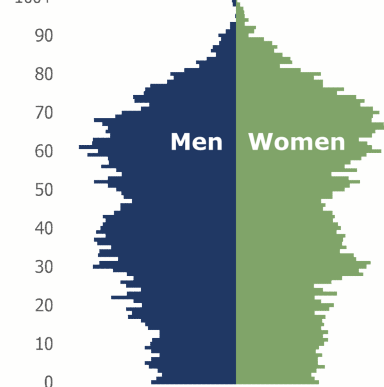
### Demographics

The two towns have consistently accounted for 7%-10% of total population.

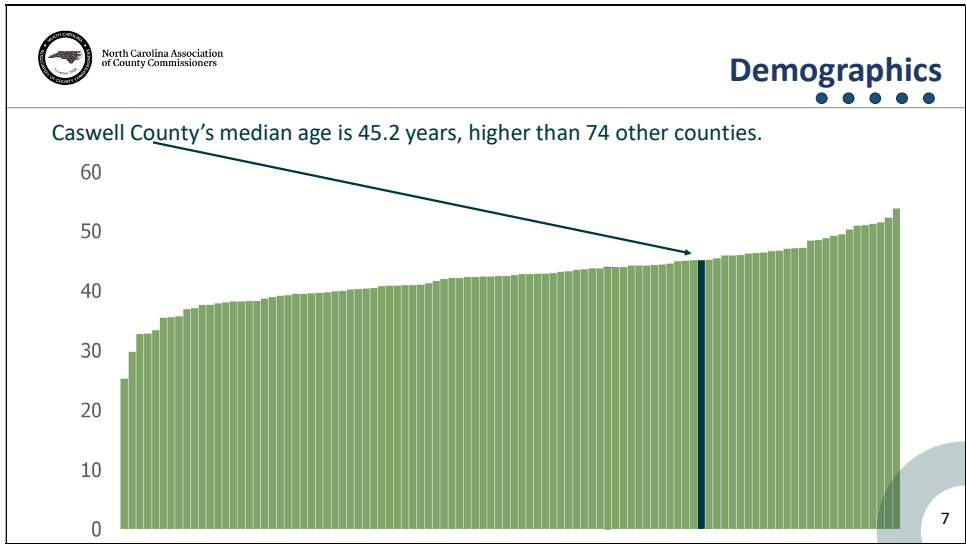
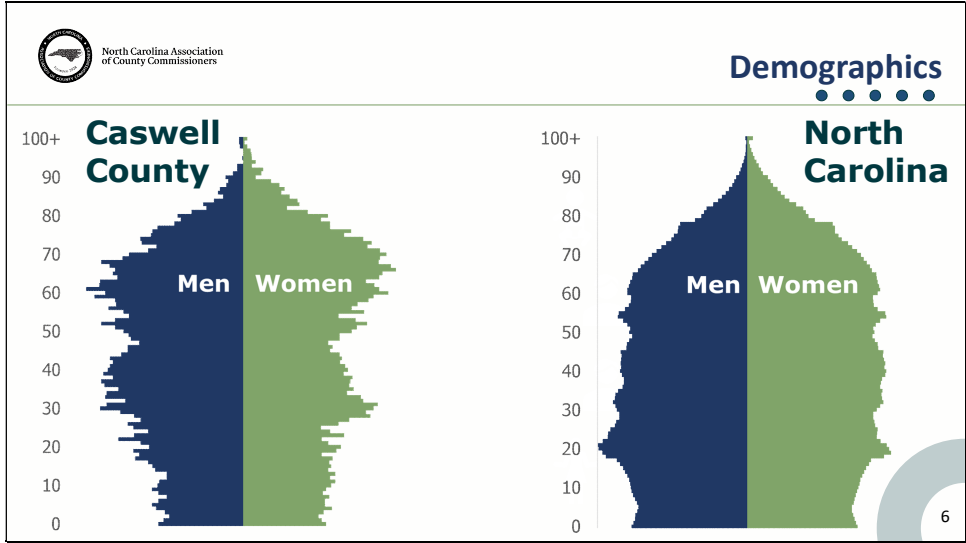


### Demographics

#### Caswell County, 2025



- Narrow base indicates fewer families with children
- Largest group of men is early 60s
- Largest group of women is mid 60s
- Large retirement age population



**TOPICS**

Demographics

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**Economics & Workforce**

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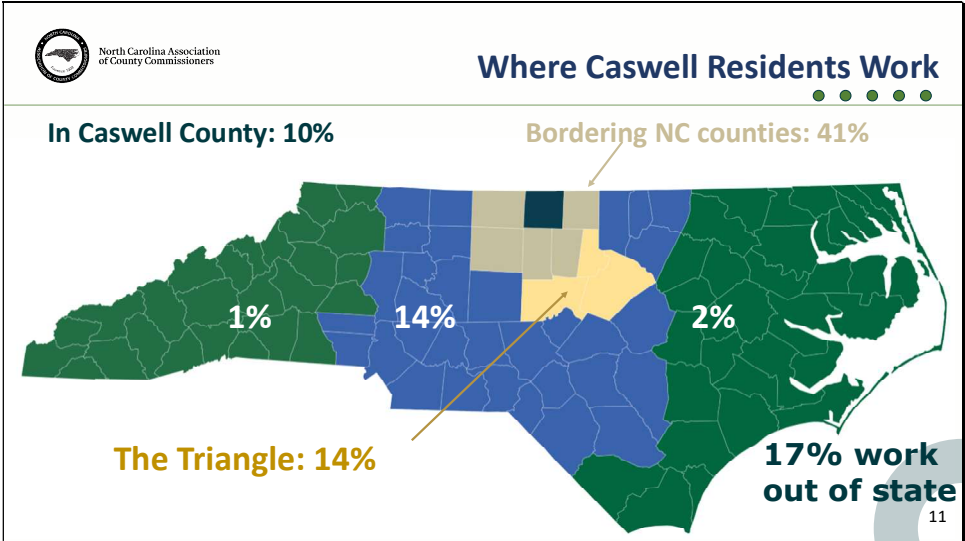
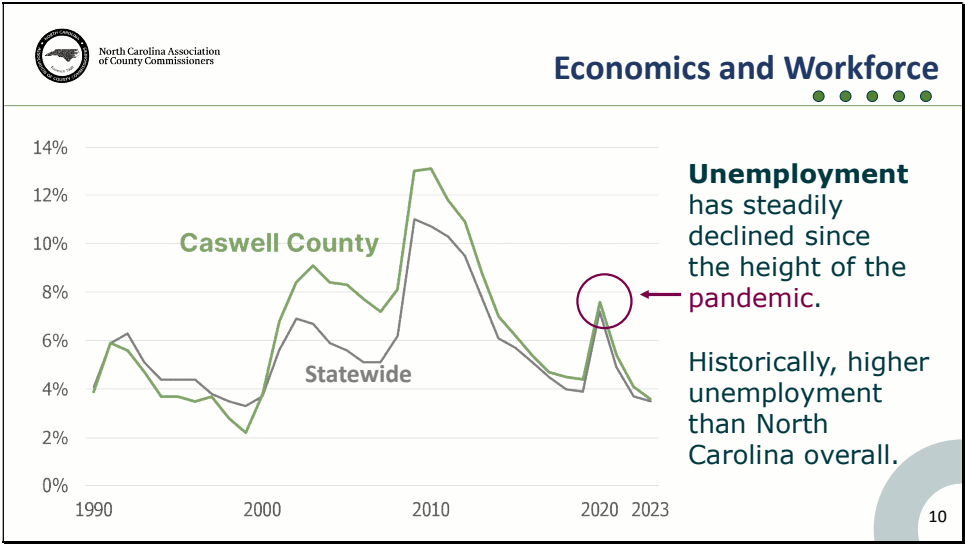
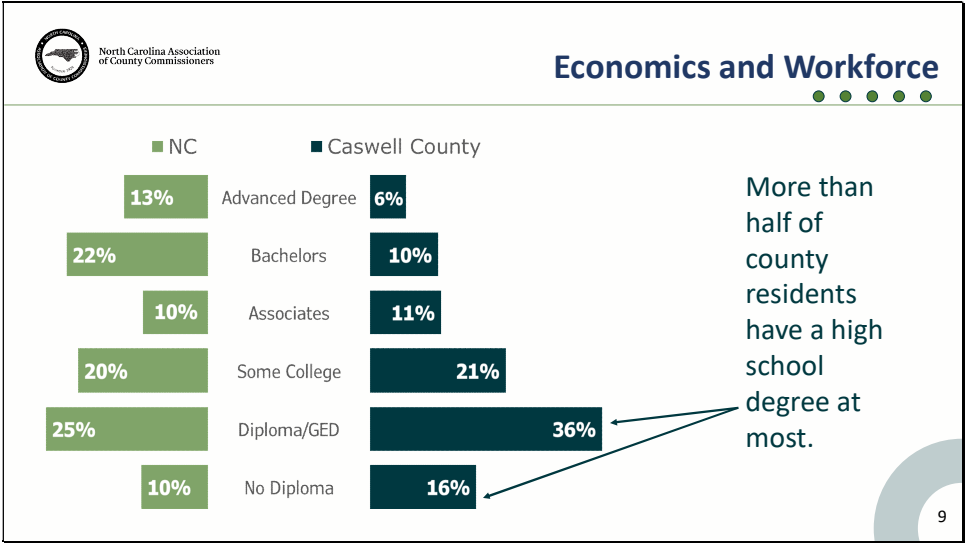
Property Taxes

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Education

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Vulnerable Populations







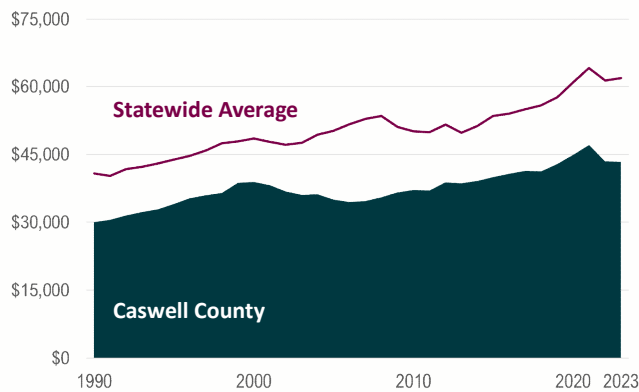
### Economics and Workforce



All job growth has been in the service sector, which is not uncommon over this time period.



### Economics and Workforce



Per capita income is far below the statewide average.

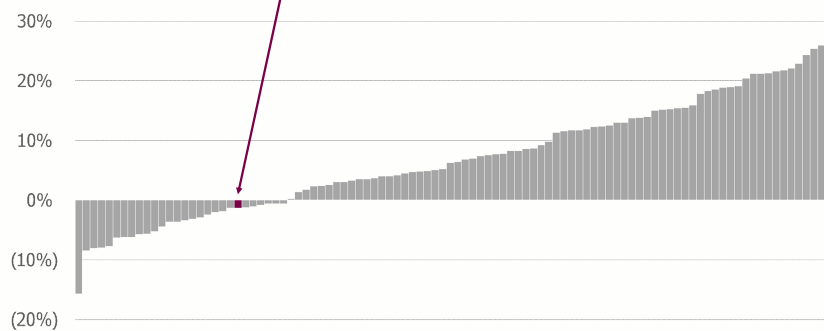
The 2022 drop suggests that inflation rose more than income that year.



### Economics and Workforce

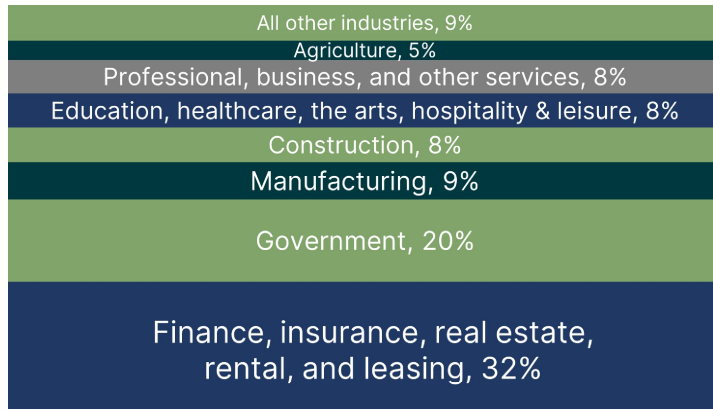


From 2018-2023, Caswell County's GDP decreased by 1%. The median county change was +6%.





## Economics and Workforce



Caswell  
County's  
GDP by  
sector.

# TOPICS

Demographics

Economics & Workforce

Property Taxes

Education

Vulnerable Populations

Tax Rate has been stable and as of FY25, lower than most of the benchmark counties

## Property Taxes



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## Property Taxes

Growth in tax base has been steady



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# TOPICS

Demographics

Economics & Workforce

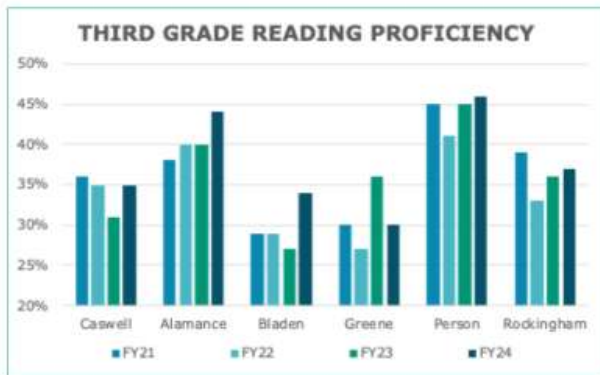
Property Taxes

**Education**

Vulnerable Populations

Caswell's FY24 rate for third grading reading stabilized; Graduate rates are steady

## Education



Source: NCDPI District Proficiency - Third Grade Reading

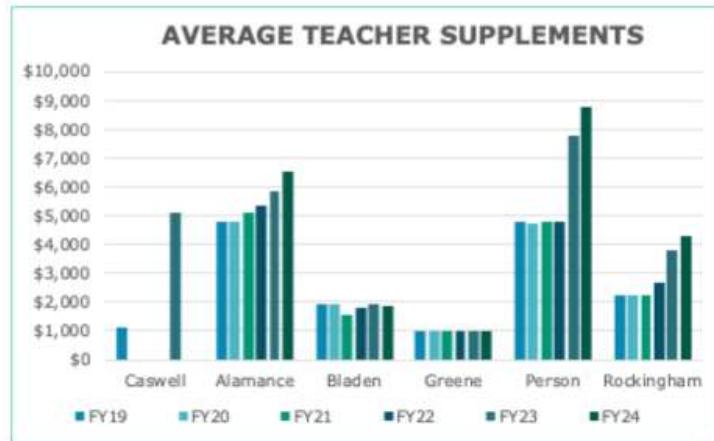


Source: NCDPI Cohort Graduation Rates: Percentages of 9th Graders graduating in 4 years



The state recorded no supplements in 20, 21, 22 and 24

Uncertain if data not provided or school system did not provide supplements



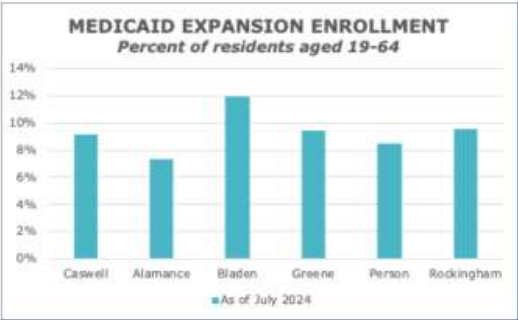
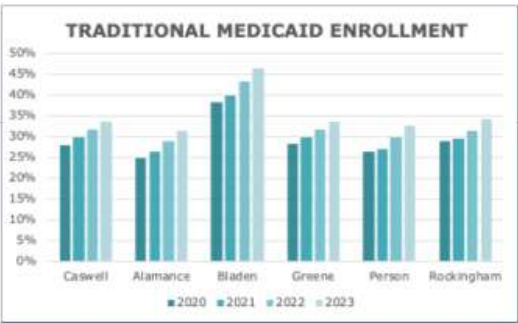
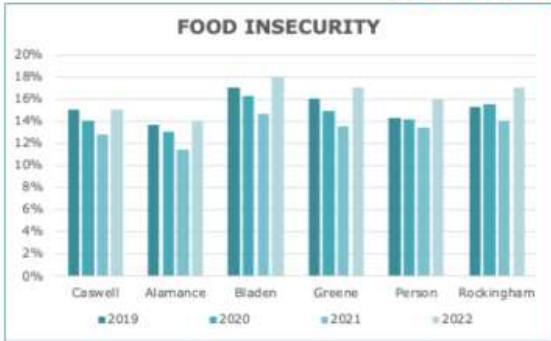
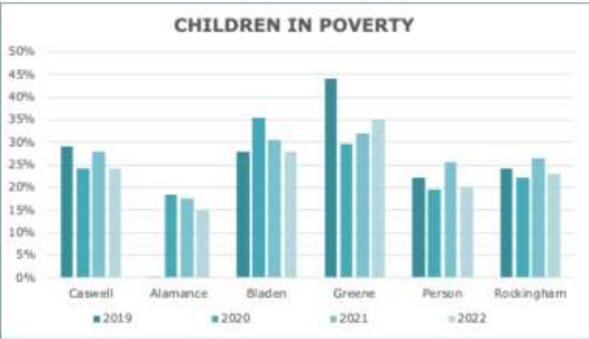
Source: NCDPI Statistical Table 20: Local Salary Supplements

# TOPICS

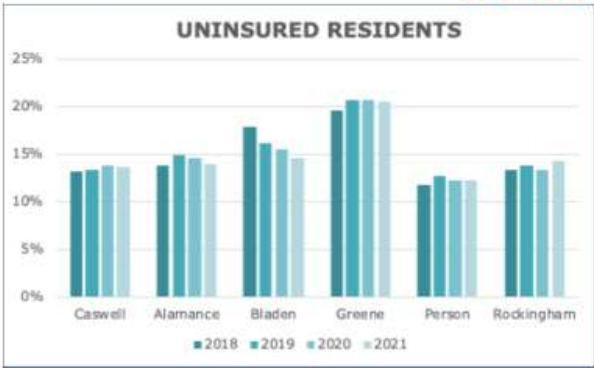
- Demographics
- Economics & Workforce
- Property Taxes
- Education
- Vulnerable Populations

# Human Services

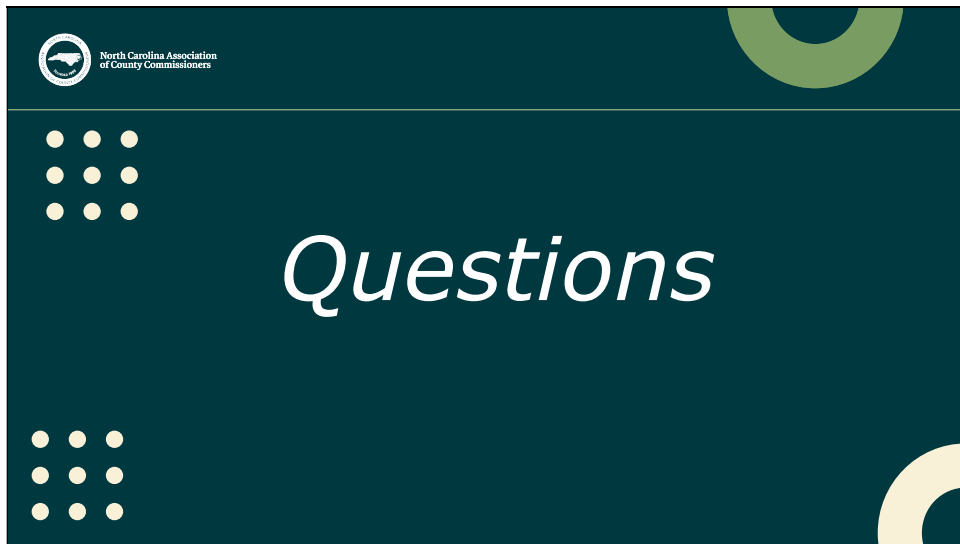
Most counties are seeing upward trends in these areas likely due to inflation pressures



# Human Services



Uninsured residents has remained stable while Medicaid enrollment has increased



Ms. Sharpe and the board discussed the following:

- Caswell has a predominantly older population with fewer families with children. This affects the available workforce for business and industry.
- Housing is booming, which is coming from in-migration. New homes may be being purchased by retirees. Our children are leaving the county once they graduate high school. We need to determine who is purchasing the new homes in the county.
- Caswell residents do not have as high a percentage of advanced degrees as the state average. This tells us what businesses to target.
- Unemployment trends are in line with the state, but Goodyear Tire is getting ready to lay off employees.
- We are a bedroom community. Our residents commute outside the county to work, where they also shop.
- The county is declining while the state of North Carolina is booming.
- We need economic development and infrastructure to help the county grow.

- Our GDP has declined, which leads to a lower cost of living and could explain why people are moving into the county.
- Our third-grade students perform better on reading tests, but we have a lower graduation rate than comparison counties.
- We need data on how many students are attending charter schools and private schools and are being homeschooled.
- Person County is in the top 5 in the state for teacher supplements, but their graduation rates are low.
- Questions were asked about the lack of supplement being paid to teachers in 20, 21, 22 and 23 and that perhaps COVID money covered the supplements.
- The board asked for a breakdown of vehicles and mileage and whether sharing vehicles between departments through a motor pool might be feasible.
- We need to promote public safety as a career. The state has apprenticeship programs through PCC for this purpose.

## Budget Trends

Ms. Paschal gave the following presentation:

### Trends

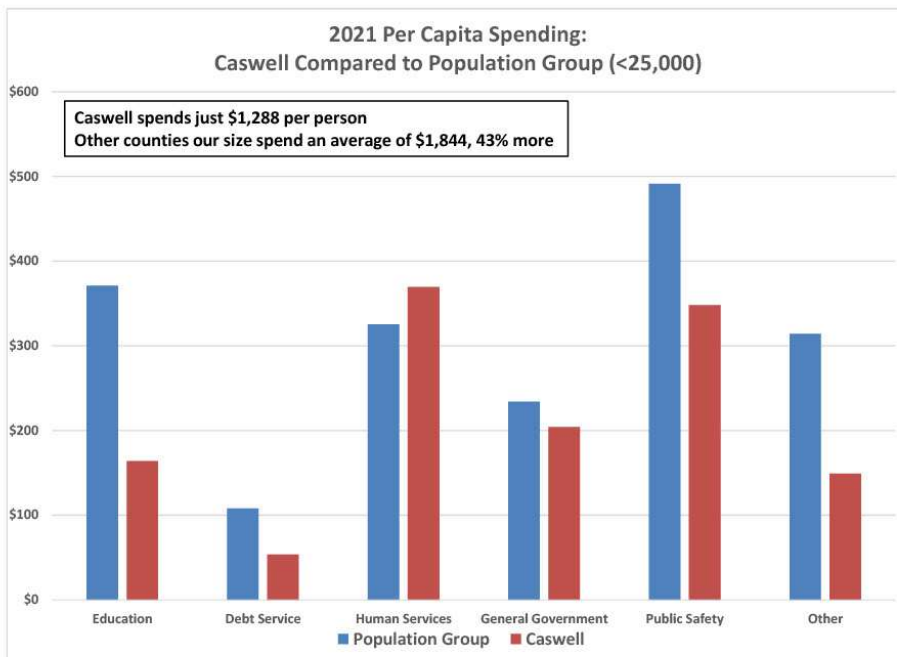
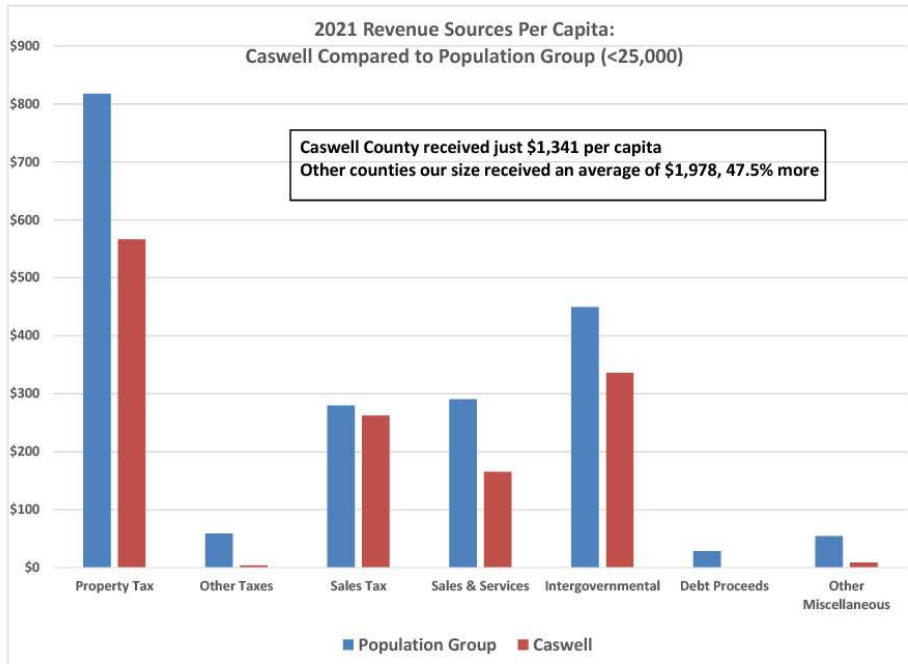
#### Counties in our population group (<25,000)

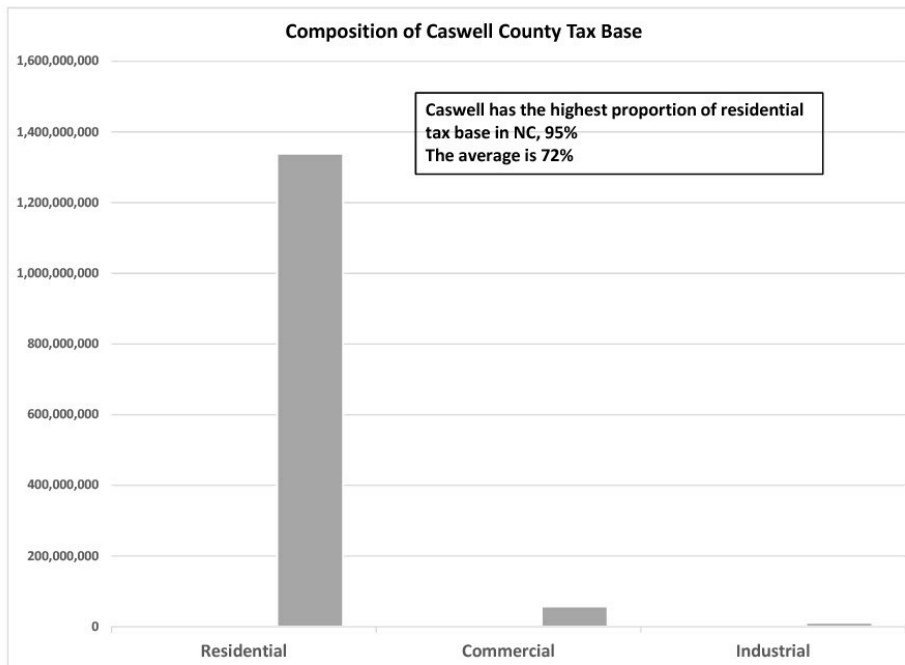
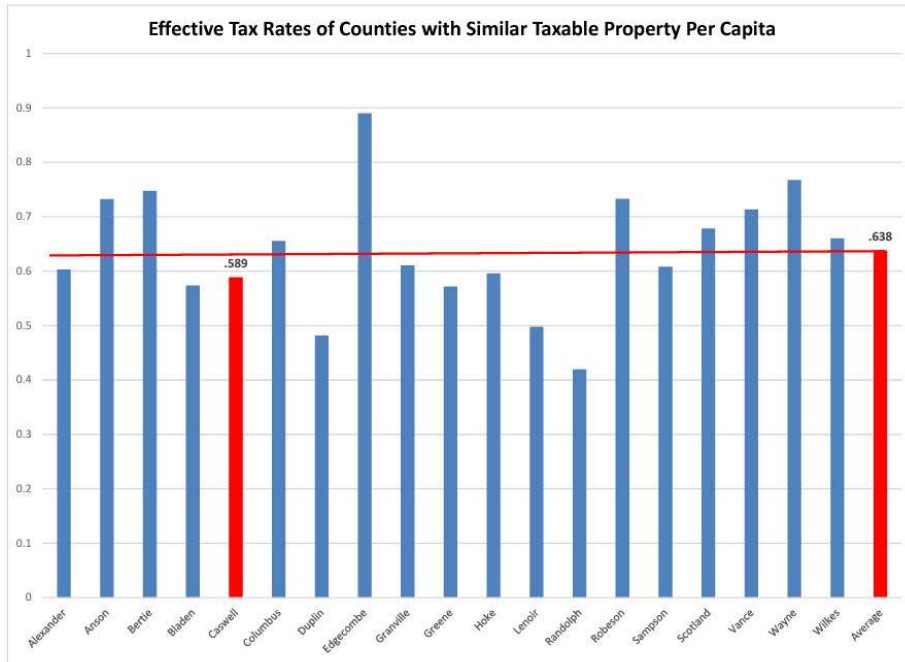
Alleghany: 10,867	Madison: 21,173 (data not included in comparisons)
Avery County: 17,807	Martin: 21,933
Bertie: 17,865	Mitchell: 14,902
Camden: 10,379	Northampton: 17,248 (data not included in comparisons)
<b>Caswell: 22,680 (data not included in comparisons)</b>	Pamlico: 12,250
Clay: 11,049	Polk: 19,219
Gates: 10,388	Swain: 14,082
Graham: 8,013	Tyrrell: 3,134
Greene: 20,423	Warren: 18,590
Hertford: 21,357	Washington: 10,934
Hyde: 4,565	Yancey: 18,491
Jones: 9,114	

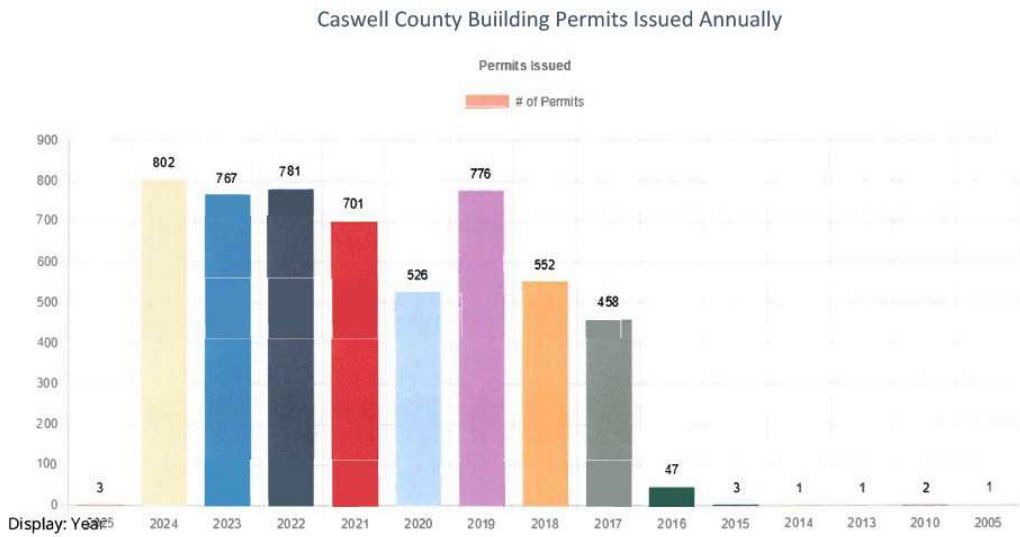
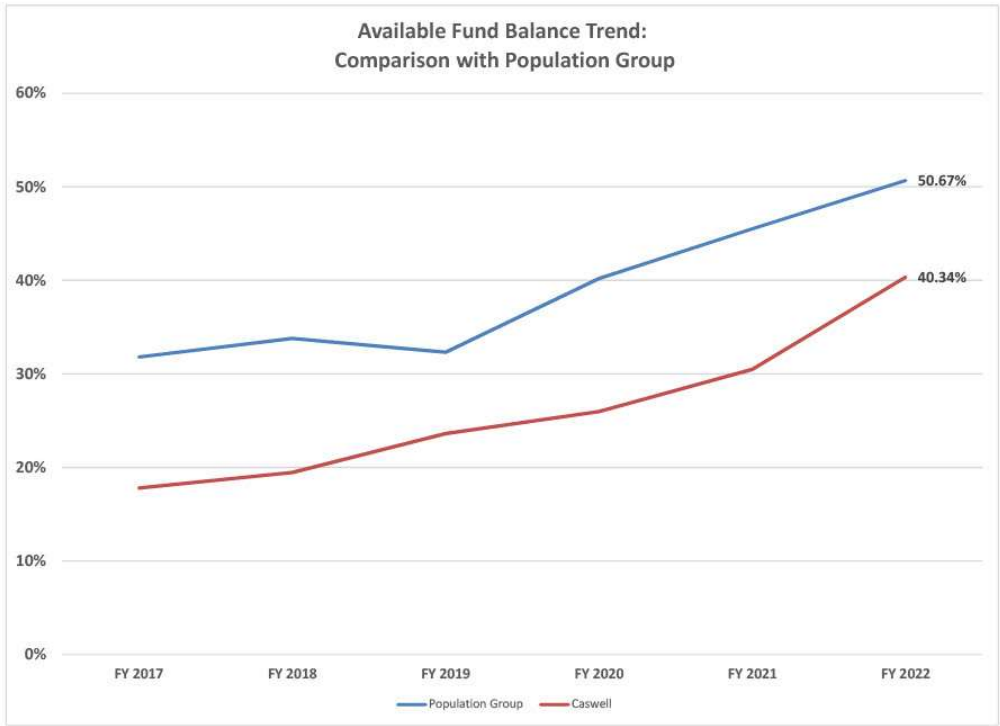
#### Counties with similar per capita tax bases

Alexander: \$78,323	Hoke: \$84,362
Anson: \$100,290	Lenoir: \$80,764
Bertie: \$84,412	Randolph: \$86,906
Bladen: \$117,695	Robeson: \$68,100
<b>Caswell: \$78,936</b>	Sampson: \$88,372
Columbus: \$85,841	Scotland: \$76,315
Duplin: \$100,876	Vance: \$71,094
Edgecombe: \$72,688	Wayne: \$80,099
Granville: \$86,380	Wilkes: \$93,733
Greene: \$65,232	

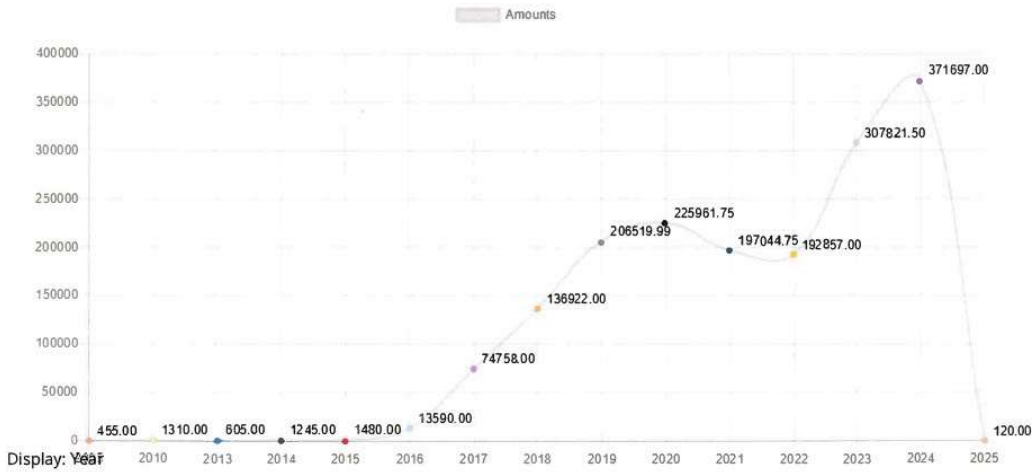




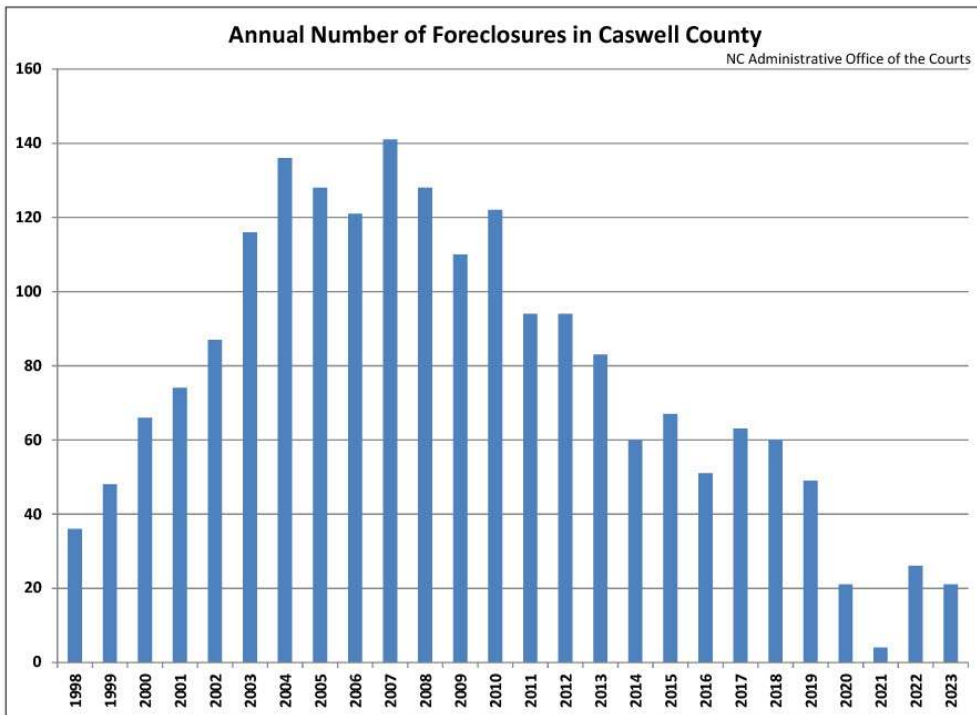


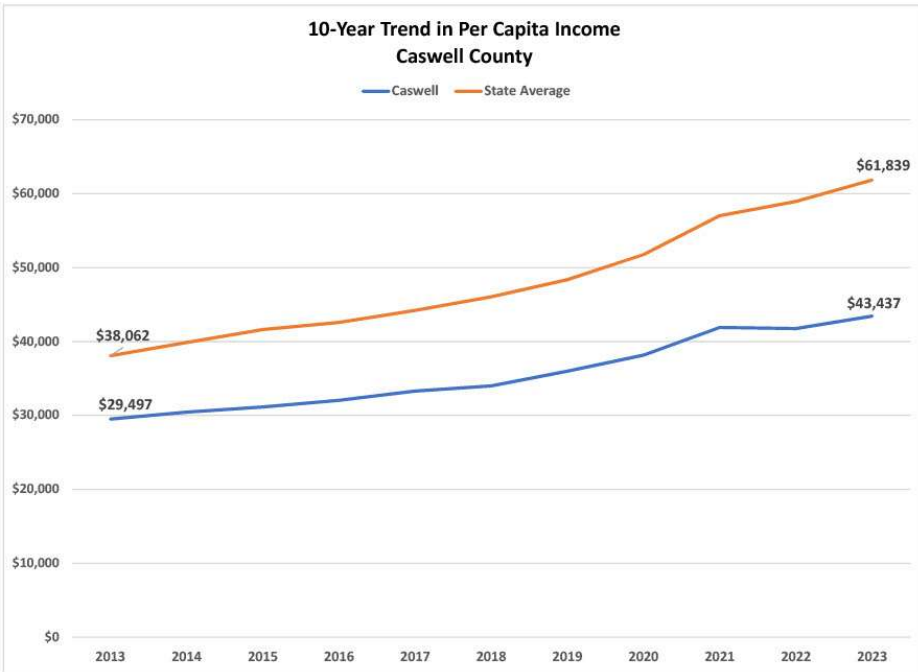
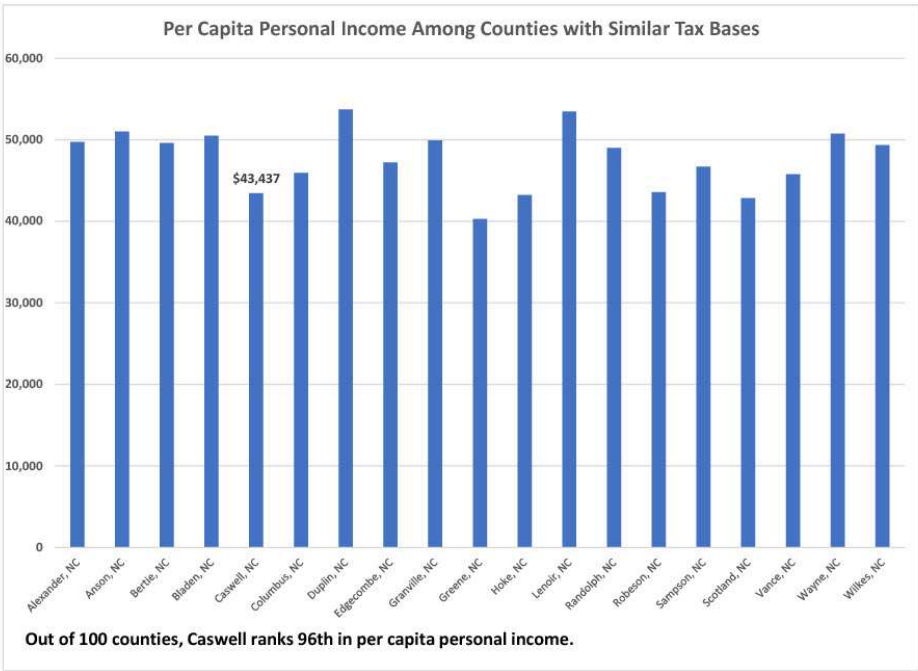


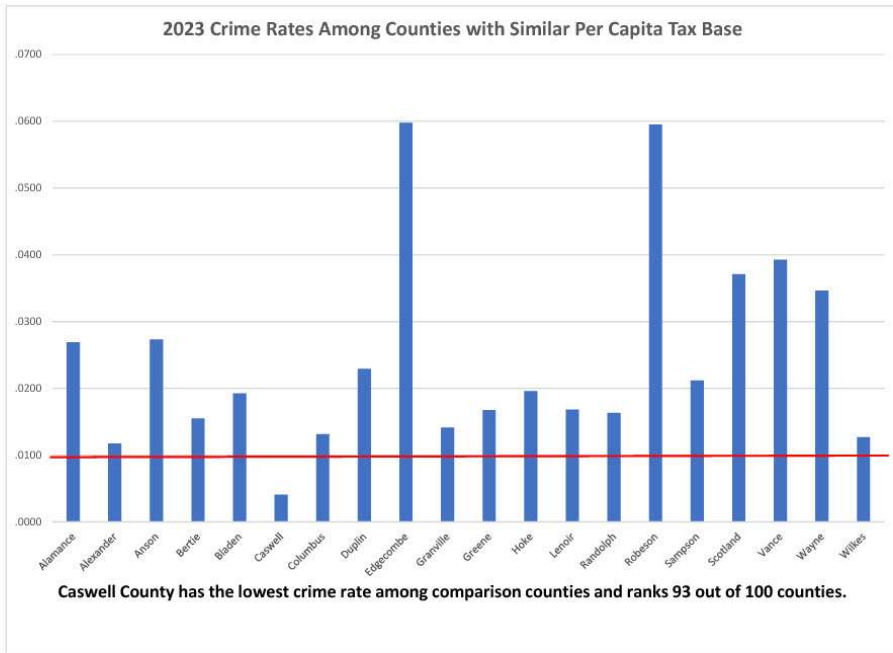
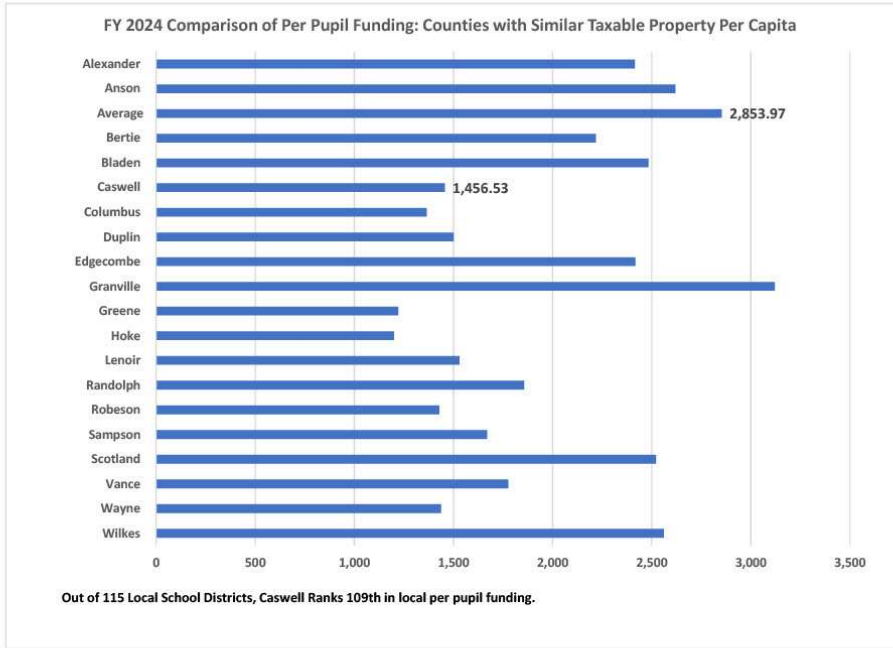
Caswell County Building Permit Revenue by Year



Annual Number of Foreclosures in Caswell County







## Financial Indicators

Ms. Paschal gave the following presentation showing the trend in key indicators over the past four years (ending in FY 2022, the last year the county has audited financial data). This data is also compared to the following benchmark counties for FY 2022.

**Financial Indicators  
Selected Data for Benchmark Counties**

County	2024 Population	Population as a % of Caswell	2024 Median Age	2023 Av. Weekly Wage	2022 Per Capita Income	2024 Taxable Property Per Capita	2024 Taxable Property Per Capita Rank	2024 Property Tax Levy Per Capita	2024 Taxable Property Per Capita Rank	FY24 Tax Rate
<i>Caswell</i>	<i>22,245</i>		<i>45.1</i>	<i>\$ 870</i>	<i>\$ 41,155</i>	<i>\$81,260</i>	<i>94</i>	<i>\$597</i>	<i>93</i>	<i>0.5850</i>
Alamance	184,114	828%	40.2	\$ 978	\$ 48,980	\$139,210	45	\$601	91	0.4690
Bladen	28,850	130%	38.3	\$ 884	\$ 48,424	\$122,716	57	\$963	28	0.7850
Greene	19,939	90%	42.5	\$ 850	\$ 38,963	\$69,031	100	\$543	99	0.7860
Person	39,272	177%	43.1	\$ 926	\$ 45,304	\$138,546	46	\$1,001	23	0.7225
Rockingham	91,571	412%	44.3	\$ 854	\$ 45,332	\$94,314	81	\$655	83	0.5801

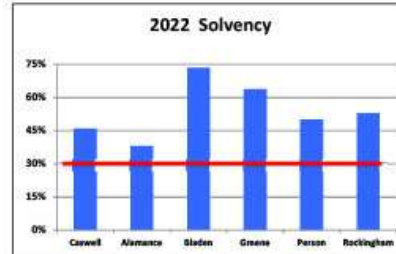
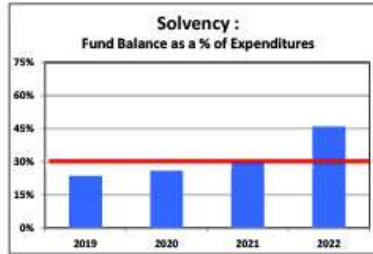
CASWELL HISTORY

BENCHMARK COUNTIES

Resource Stock

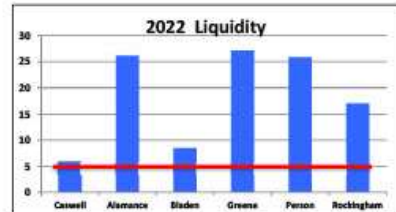
Solvency

Net Assets Ratio:  
A high reation suggest a government is able to meet its long-term obligations



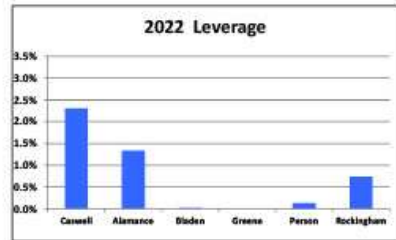
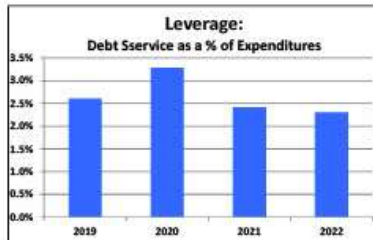
Liquidity

Quick Ratio  
A high ratio suggests a government is able to meet its short-term obligations



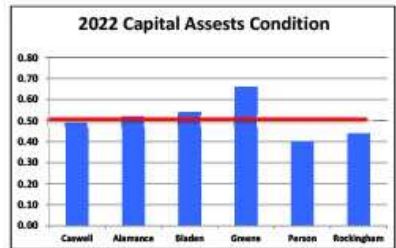
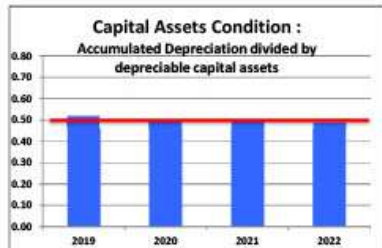
Leverage

Debt to Assets Ratio  
A high ratio suggests a government is overly reliant on debt for financing assets



Capital

Capital Assets Condition Ratio  
A high ratio suggests a government is investing in its capital

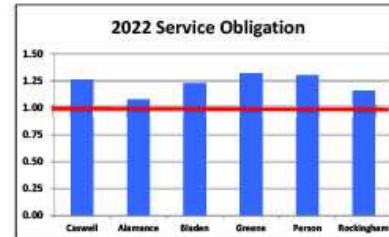
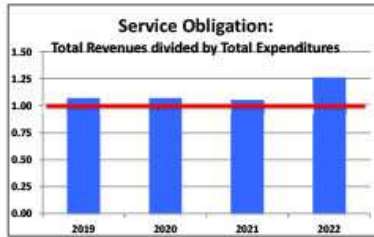




## Resource Flow

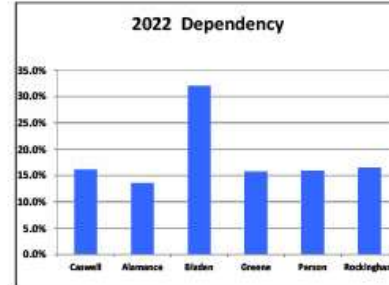
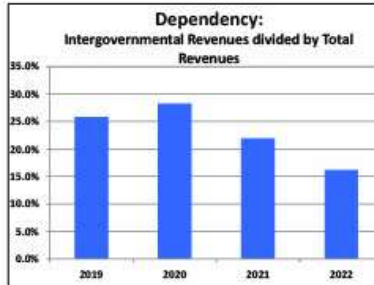
### Service Obligation

**Operations Ratio**  
A ratio of one or higher indicates that a government lived within its annual revenue collections



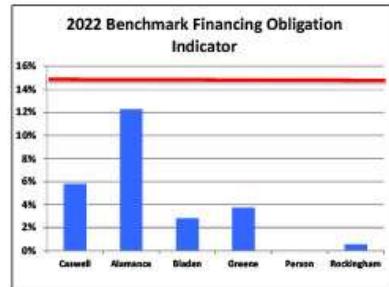
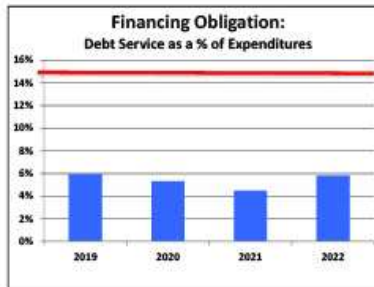
### Dependency

**Intergovernment Ratio**  
A high ratio may indicate that a government is too reliant on other governments



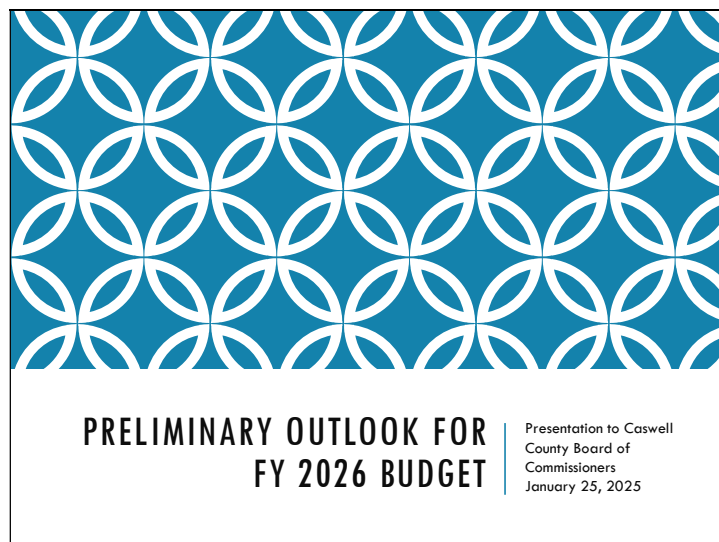
### Financing Obligation

**Debt Service Ratio**  
Service flexibility decreases as more resources are committed to annual debt service



## Overview of 2026 Budget:

Ms. Paschal shared the following presentation on the FY 2026 budget.



## A WORD ABOUT FY 2025—THE GOOD NEWS

Property tax—collection percentage remains very strong for locally collected taxes (99.04%)

100% collection rate for motor vehicles

Billed property values are higher than budgeted values

Building permits are strong, which are an indicator of future growth

## FY 2025 REVENUE

Retreat revenue projections are difficult, but necessary to frame next year's budget

- Majority of property tax (47% of revenue) collected late December, early January—January collections have not been posted
- Only 3 months of sales tax (26% of revenue) collections available
- Some other revenues, intergovernmental, behind 1-2 months
- We have 5 months of collections for other revenues

## PROPERTY TAX

Property taxes = Value \* Rate \* Collection Percentage

- Values—explained on the following
- Rate—58.5 cents/\$100 value
- FY 2024 Collection Percentage—99.04%, can budget up to actual for previous year

## PROPERTY TAX

Based on assessed value as of January 1 preceding start of fiscal year (January 1, 2025 for FY 2026)

Composed of:

- Real (~78% of base), easiest to predict, mostly known at this time; except exemptions (16% of real values) which are not due until June and new construction not yet valued because of negotiations with Piner
- Personal (~3% of base)—without growth it decreases because of depreciation; listing forms not due until April 15
- Public utilities (~6% of base)—valued by the state; actual not known until September, well after budget adopted; tends to grow each year
- Motor vehicles (~13% of base)—in good economy, values tend to grow each year (in poor economy, values may drop because of depreciation)

## FY 2026 REVENUE

Staff projects an increase in real property tax values because building permits have been strong the last two years; amount of increase unknown until new construction appraisals complete (Piner issue)

Sales tax up slightly over last year (but saw very large refunds in September and October—refunds already more than double last year); without refunds, we are up 13% over last year

## FY 2026 EXPENSES

Known

- \$351K already approved for ambulance

Requested

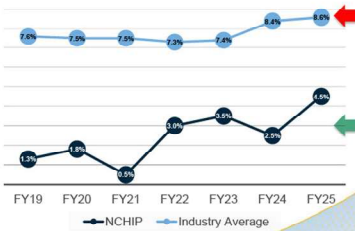
- COLA for county employees (~\$110K for every 1%)
- 6% increase in health insurance ~(\$143K)
- Replacement of UHF paging system (~\$750K est., requesting 911 Board funding, financing also available)
- Ambulance remount (\$230K)
- 26 vehicle replacements recommended at a cost of \$275K
- Pay and Classification Study (\$17,500)
- Reversal of vacancy allowance: (+\$265K)
- \$200K for Health Department with Covid funding ending

## HEALTH INSURANCE INCREASE V. TRADITIONAL MARKETS

### NCHIP Renewal History

ALL NCHIP	
Plan Year	Average Renewal
FY19 (7)	1.3%
FY20 (11)	1.8%
FY21 (14)	0.5%
FY22 (20)	3.0%
FY23 (25)	3.5%
FY24 (28)	2.5%
FY25 (29)	4.5%
<b>7-Year Average</b>	<b>2.4%</b>

NCHIP vs Traditional Commercial Markets



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## ECONOMIC FORECAST

### 2025 Economic Forecast Forum

- 2024 patterns expected to continue: job growth, consumer spending increasing
- Disruptions could include national changes, world conflicts, and Hurricane Helene
- NC expected to perform better than the nation
- Overall wealth has increased but is offset by inflation
- Pace of inflation is slowing, but has increased the last couple of months
- Mortgage rates back to 7%

## DIFFICULT TO DETERMINE FINANCIAL CONDITION FOR CASWELL

No audits for 23 and 24

Prior fund balance is 10% lower than like counties

No capital reserves or capital planning

No contingency for unexpected expenses

Johnna's projections estimate an decrease in assigned fund balance for 2025, but very preliminary

# FUND BALANCE PROJECTION

CASWELL COUNTY GENERAL FUND - FUND BALANCE HISTORY / PROJECTION

Fiscal Year	BUDGETED USE OF FUND BALANCE VERSUS ACTUAL USE				ENDING FUND BALANCE					
	Original Budget	Revised Budget	Actual	Variance to Revised	TOTAL FUND BALANCE		UNASSIGNED FUND BALANCE		ASSIGNED- SUBSEQUENT YEAR'S BUDGET (Part of Total)	
					Dollars	Percent	Dollars	Total	Dollars	Total
2020	(\$2,156,663)	(\$2,156,663)	\$1,384,827	\$3,541,490	\$9,879,513	34.7%	\$3,842,158	13.5%	\$1,838,639	6.5%
2021	(\$1,846,734)	(\$2,431,823)	\$1,210,663	\$3,642,486	\$11,453,196	41.7%	\$4,206,749	15.3%	\$1,967,180	7.2%
2022	(\$2,922,608)	(\$3,305,101)	\$3,245,819	\$6,550,920	\$14,942,952	53.4%	\$7,150,570	25.5%	\$1,968,004	7.0%
2023	(\$1,968,004)	(\$2,368,004)	\$2,000,000	\$4,368,004	\$16,942,952	54.8%	\$8,550,570	27.6%	\$2,555,515	8.3%
2024	(\$2,555,515)	(\$2,855,515)	\$500,000	\$3,355,515	\$17,442,952	52.4%	\$7,450,570	22.4%	\$4,153,376	12.5%
2025	(\$4,153,376)	(\$3,553,376)	(\$1,500,000)	\$2,053,376	\$15,942,952	47.7%	\$6,950,570	20.8%	\$0	0.0%

Note 1: The Fund Balance Forecasts for FY24 and FY25 are based on original budget amounts.

## RECOMMENDATIONS FOR FUTURE

Evaluate vehicle leasing program to see if bringing it in house would save money—could require additional positions

Fire department funding does not currently allow fire departments to hire any staff. As the fire services loses more and more volunteers, the county may not be able to provide adequate fire protection through only volunteers

Consolidation of Public Health and DSS—The county needs to get its finances straight before we can contemplate consolidation. In addition, we would need an expert to study our situation and make recommendations about whether consolidation is more efficient and effective. School of Government reports that many consolidations were more costly, at least initially. Many resources here: [Consolidated Human Services Agencies \(CHSAs\) | UNC School of Government](#)

Commissioner Wrenn asked if Emergency Services was still trying to find a used ambulance. Ms. Paschal reported that they are and are documenting their findings.

Ms. Paschal pointed out that turnover rates are high in several departments and that the Health Department has had difficulty recruiting for a nurse practitioner and nurse, leading to a decline in revenue. Therefore, she is recommending that the county fund a pay and classification plan study in FY 2026.

Ms. Paschal pointed out that even though health insurance rates are increasing 6% for FY 2026, the historic increase has been significantly below the market trend. In addition, NCHIP, the county's carrier, has a policy to not increase rates more than 6% in any year. The company will be presenting information on the renewal at the February 3, 2025 work session.

The board discussed the issue with volunteer fire departments at length. Ms. Paschal recommended that the county sits down with departments to work through a solution.

Fiscal Policy:

Ms. Paschal presented the following information on the fiscal policy with changes from current practice highlighted in yellow. She noted that currently the county does not have a fiscal policy.

### **Proposed Fiscal Policy:**

Caswell County will comply with NCGS Chapter 159: The Local Government Budget and Fiscal Control Act.

Caswell County has additional policies for purchasing, contracting, and use of procurement cards. Please see those policies for additional information.

### **FISCAL POLICY – PURPOSE**

Caswell County government exists to meet the needs of residents through the services the County is mandated to provide or has elected to provide. To meet these needs, the County must maintain its financial integrity. The County's Fiscal Policy is intended to maintain and improve the County's financial condition and preserve its ability to meet future needs. This policy will be reviewed at least annually, and changes will be presented to the Board of Commissioners for approval. An effective policy:

- Contributes to the County's ability to insulate itself from fiscal crisis,
- Enhances short-term and long-term credit worthiness and helps the County achieve the highest credit and bond ratings possible,
- Promotes long-term financial stability by establishing a clear and consistent framework for budget and financial decisions,
- Directs attention to the total financial picture of the County, rather than single-issue areas,
- Links long-term financial planning with day-to-day operations, and
- Provides the County Staff, the County Board of Commissioners, and the County citizens a framework for measuring the fiscal impact of government services against established fiscal parameters.

To these ends, the following fiscal policy is adopted:

### **CAPITAL IMPROVEMENT PLAN (CIP) POLICIES**

The county currently does not have a CIP process or policy or threshold for CIP projects. A \$50,000 threshold is proposed.

1. It is the responsibility of the County Board of Commissioners to provide for the

capital equipment and facilities necessary to deliver county services to the residents of the County, as well as provide necessary capital equipment and facilities for the Caswell County Public Schools and the Piedmont Community College system.

2. North Carolina statutes charge the County Manager with preparation of the recommended capital budget. It shall be his/her responsibility or that of his/her designee to coordinate the CIP process; receive requests from County departments, Caswell County Public Schools, and Piedmont Community College; and propose a recommended CIP to the Board of Commissioners.
3. The Board of Commissioners is responsible for adopting a CIP annually and may amend it as needed.
4. All capital projects must be proposed through the County's CIP process.
5. The CIP includes all approved capital projects, including new construction, renovations, vehicles and heavy equipment, new software and other technology, and all other purchases and improvements that meet the threshold for definition as a capital project, currently \$50,000 and above.
6. The County will develop a CIP of at least seven years and review and update the plan annually. The Caswell County Public Schools and the Community College System are strongly encouraged to submit their needs through this process, along with prioritization of their requests.
7. After projects are approved in the CIP and before the project can begin, the project must be authorized through one of two means:
  - A. Capital project ordinances: A separate capital budget ordinance shall be submitted to the Board of Commissioners for approval for all capital projects that are projected to span more than one fiscal year.
  - B. All other capital projects will be budgeted in the operating budget.
8. All capital projects will be assigned a project code by the Finance Officer for tracking and reporting purposes.
9. The CIP will prioritize the maintenance of existing facilities and equipment, and otherwise protect the county's past capital investments. A maintenance and replacement schedule will be developed and followed as funding allows.
10. County departments will provide a written justification and identify the estimated project costs, potential funding sources, and impacts on the operating budget for each proposed capital project and include this information in their requests. The County Manager or his/her designee will review, modify as appropriate, and include this information in the recommended CIP.
11. The County will pursue the most cost-effective strategies for financing the CIP, consistent with prudent fiscal management.

## DEBT POLICIES

The county does not currently have debt policies.

Caswell County will follow all requirements set forth by Local Government Commission, a division of the North Carolina Treasurer.

1. The County will confine long-term borrowing to critical capital projects that cannot be financed from current revenues unless financing results in a net financial benefit to the county.
2. The County will take a balanced approach to capital funding by utilizing capital reserves and pay-as-you-go funding where possible. Pay-as-you-go funding will come from budgeted appropriations and funds set aside in capital reserves.
3. The county's capital funding strategy should result in the least fiscal impact on current and future taxpayers.
4. When the County finances capital projects by issuing bonds or entering capital leases, it will repay the debt within a period not to exceed the expected useful life of the project. Target debt ratios will be annually calculated and included in the review of financial trends.
5. Net debt as a percentage of estimated market value of taxable property shall not exceed 2.5%. Net debt is defined as all debt that is tax-supported.

The state mandates that debt cannot exceed 8% of assessed value. The proposed threshold is much lower.

6. Debt Service expenditures as a percent of total governmental fund expenditures should not exceed 15%. Should this ratio exceed 15%, staff must request an exception from the Board of Commissioners stating the justification and expected duration of the policy exception. Exceptions shall be reviewed and approved annually by the Board of Commissioners until compliance is achieved.

The Local Government Commission likes to see that debt service is no more than 15% of the operating budget.

7. The County will retire tax anticipation debt, if any, annually and will retire bond anticipation debt within six months after completion of the project.
8. Outstanding tax-supported debt principal shall be no less than 50.0% repaid in 10 years.

Another metric that the LGC likes to see.

9. Enterprise Debt Policies:
  - A. The Enterprise Fund is responsible for setting rates and charges at such a level which maintains the "self-supporting" nature of the fund, including capital costs.
  - B. The Enterprise Fund will comply with all applicable bond covenants.

Currently, enterprise funds do not cover future capital costs.



## RESERVE POLICIES

Currently, the county has no policies on fund balance. This is probably the most important policy and metric when it comes to fiscal management and credit worthiness. Thresholds are proposed for the general fund: 15% minimum for unassigned with a 20% target and 30% for total fund balance; and for enterprise funds: 50% of operating and maintenance costs.

1. The County will maintain a minimum Unassigned Fund Balance, as defined by the Governmental Accounting Standards Board, at the close of each fiscal year equal to 15% of General Fund Expenditures with a targeted Unassigned Fund Balance equal to 20% of General Fund Expenditures. The County will maintain a total fund balance, including debt reserves, of 30%
2. In the event that funds are available over and beyond the 20% targeted amount for unassigned fund balance, those funds may be transferred to a capital reserve fund, a capital projects fund, to pay down debt or to fund other one-time uses. Such transfers or uses shall be approved by the Board of County Commissioners in conjunction with a staff recommendation based upon a fund balance analysis to be completed within six months of the close of each fiscal year taking into consideration the prior year's financial statements, current year-to-date budget performance, current property tax valuations and the County's most recently adopted capital improvements plan.
3. The County Board may, from time-to-time, utilize fund balances that will reduce Unassigned Fund Balance below the 15% minimum for the purposes of a declared fiscal emergency or other such purpose as to protect or enhance the long-term fiscal security of the County. In such circumstances, the Board will adopt a plan to restore the Unassigned Fund Balance to the target level within 36 months. If restoration cannot be accomplished within such time period without severe hardship to the County, then the Board will establish a different but appropriate time period.
4. Enterprise Reserve Policies: The County has adopted a comprehensive strategy for the long-term stability and financial health of each Enterprise Fund that provides for annual increases in fund reserves to an established goal of 50% of operating and maintenance expenses.

## BUDGET DEVELOPMENT POLICIES

The county currently has no policies on budget development. The budget ordinance does provide for powers of the budget officer/county manager. Where the proposed policy differs, a note is included below.

1. The County will manage its annual budget to meet its legal and debt obligations, ensure adequate funding of current service levels, meet the priorities of the Board of Commissioners, maintain the County's financial condition, and keep property tax increases to a minimum. The County shall operate under an annual balanced budget ordinance whereby the sum of net revenues and appropriated fund balances equals the expenditure appropriations.
2. The Budget Process will comply with the North Carolina Local Government

Budget and Fiscal Control Act.

3. North Carolina statutes charge the County Manager with preparation of the recommended operating budget. It shall be his/her responsibility or that of his/her designee to coordinate the budget process; receive requests from County departments, Caswell County Public Schools, and Piedmont Community College; and propose a recommended budget to the Board of Commissioners.
4. The Board of Commissioners is responsible for adopting an annual operating budget and may amend it as needed.
5. Use of one-time revenues: One-time revenues should not support ongoing personnel and operating costs. Use of one-time revenues is appropriate for capital outlay, CIP projects, debt retirement, contribution to capital reserve, and other non-recurring expenses. Proceeds from the sale of surplus capital items will go into the County's general capital reserve unless proceeds are otherwise restricted.
6. The County will pursue an aggressive policy to collect current and delinquent property taxes, licenses, permits and other revenues due to the County. **The County will not waive any revenues due to the County unless those revenues were collected unlawfully.**

**The county currently has no policy on waiving revenue collection.**

7. The Finance Officer will generate reports that show actual revenues and expenditures compared to the budget and will present this to the County Board of Commissioners monthly.
8. Budget amendments will be brought to the County Board of Commissioners for consideration as needed.
9. New or increased services: The County should ensure adequate funding of current services before funding new or enhanced services.
10. Mid-year appropriations: All agencies supported by the county must function within the resources made available to them through the annual budget. The county will consider requests for new or expanded programs during the regular budget process. Only in extreme circumstances will such requests be considered outside of the budget process.
11. Funding-of Outside Agencies: From time to time, the County may elect to provide services through nonprofit agencies if those services meet the standard for public purpose as defined by the NC Constitution and the services can be achieved more cost effectively through the nonprofit. To receive county funding, nonprofits must abide by the county's budget process and deadlines, provide the information requested during the budget process, and sign a funding contract.
12. Grants: The County will pursue federal, state, and private grants to enhance services to County residents. However, the County will limit its financial support of grant-funded programs to avoid commitments that continue beyond funding availability. The County will not continue programs after grants have expired,

except as expressly approved by the Board of Commissioners as part of the annual budget process. The grant approval process will proceed as follows:

- a. If a grant does not require any county match, either cash or in-kind, and the funder does not expect the county to continue to fund a position or a program after the grant, then the proposal can be reviewed and approved by the County Manager. However, the County Manager may choose to present a grant proposal to the Board for approval, if he/she feels that it is appropriate. This does not waive the requirement for a budget amendment to accept the revenue.
- b. If the grant requires a county match, either cash or in-kind, or the funder expects the county to continue to fund a position or program after the grant is complete, then the grant application must be submitted to the Board of Commissioners for approval.

Currently, the budget ordinance is unclear. It gives the County Manager the authority to execute grant agreements, but does not explicitly require approval from the Board. If the grant obligates the county through a match or the expectation that the county will pick up the grant when funding expires, this policy makes it clear that the Board must approve.

- c. For grants that require Board of Commissioner approval, but approval cannot be obtained before the grant deadline, the County Manager can authorize the application with prior notice to the Chair and Vice Chair and report to the Board of Commissioners at their next meeting. If the Board of Commissioners does not approve the grant proposal, the funder will be notified that the county chooses to withdraw the application.
  - d. Departments shall be responsible for timely completion and filing of reports required by the grantor. Missing report deadlines shall be grounds for denying approval of future grant applications.
13. New positions: new positions for existing programs and services should be added when there is no other viable option. Alternatives, such as contracting, technology, and reassignment of duties should be fully explored and documented before new positions are funded.
14. Level of budgeting: To tie costs to specific services, departments shall submit budgets for each of their divisions or program areas. Department heads are authorized to request transfers of operating funds between their budgeted divisions. The Budget Officer must approve transfers. The County shall adopt budgets at the department level. Commissioners reserve the right to review and/or adopt budgets at a greater level of detail.

The budget is currently adopted by division, not by department. This change gives department heads greater flexibility in maintaining their total budget. The Budget Ordinance currently gives the Budget Officer/County Manager authority to transfer up to \$25,000 between departments.

15. Justification for funding: Departments and agencies requesting funding from the

county should justify their requests in terms of maintaining or increasing service levels. Departments should measure their performance in key service areas and periodically compare their performance to other jurisdictions to discover efficiencies and develop best management practices.

16. Contingency funds: Departments shall not include contingency funds in their respective budgets. The county shall include a general contingency fund in its annual budget. The amount of the contingency fund shall not exceed one percent of the annual budget.

Currently the budget does not contain contingency funds. I recommend using contingency as a way to manage “what-if” budget requests from departments. Essentially, these “what-ifs” are included in a central contingency managed by the County Manager. Transfers are only authorized when the are need. In other words, the department budget is not inflated by these “what-ifs” unless they come to reality.

17. Budget Officer: The County Manager serves as the budget officer. He/she is authorized to perform the following functions or delegate them:

- a. Transfer funds within a department without limitation.
- b. Transfer amounts of up to \$25,000 between departments of the same fund with a memorandum report on such transfers at the next regular meeting of the Board of Commissioners.
- c. Transfer amounts of up to \$25,000 from contingency to any department with a memorandum report of such transfers at the next regular meeting of the Board of Commissioners. Greater amounts can be made available upon the agreement of the Board of Commissioners.

Since the county currently has no contingency, no authority is provided for transfers.

- d. Employ temporary help from time to time to meet circumstances.

The county currently has no explicit authority for this.

- e. Execute contracts if funds for the contract have been approved as part of the annual budget and the contract does not exceed the funds appropriated, the contract’s term does not exceed one year, all applicable state laws and county policies regarding purchasing are followed, and the contract does not exceed \$25,000.
- f. Execute leases if funds have been approved as part of the annual budget and the lease does not exceed the funds appropriated, the lease term does not exceed one year, and the lease does not exceed \$50,000.
- g. Execute on behalf of the Board of Commissioners any other contract, change order, purchase order or other instrument incurring any obligation which is specifically approved by the Board of Commissioners.

This provision explicitly gives the manager authority to execute (sign) all contracts approved by the board. This is to improve efficiency and timeliness of contract execution.

- h. Authorize payment in an amount not to exceed \$5,000 in settlement of

any liability claims against the County or against any of its officers or employees.

The county does not currently have this provision.

18. Enterprise Funds:

- a. The County maintains Enterprise Funds (solid waste and Caswell Area Transit System) that are self-sustaining for both operational and capital purposes. The Enterprise Funds will adhere to the County Fiscal Policy with any exceptions noted in the policy.
- b. Any improvements required to meet new regulatory requirements or to meet changes in the service demands will be included in either the capital improvement plan or the annual budget request, depending on the cost of the improvement.
- c. Service rates:
  - i. Service rates will be reviewed annually as part of the budget process.
  - ii. Service rates will be adjusted as needed to provide adequate funding for the proper operation, maintenance, and expansion of the system.
  - iii. Service rates will be adjusted as necessary to meet bond covenants, debt service obligations, and the Adopted Fiscal Policy.

**CASH MANAGEMENT/ INVESTMENT POLICIES**

Currently, Caswell County has no cash management policy.

1. It is the intent of the County that public funds will be invested in interest bearing accounts to the extent possible to reduce the dependence upon property tax revenues. Funds will be invested with the chief objectives of safety of principal, liquidity, and yield, in that order. All deposits and investments of County funds will be in accordance with N.C.G.S. 159.
2. Up to one-half (50%) of the appropriations to Non-County Agencies and to non-debt supported capital outlays for County Departments can be encumbered prior to December 31. Any additional authorization shall require the County Manager's written approval upon justification. The balance of these appropriations may be encumbered after January 1, upon a finding by the County Manager that there is a reasonable expectation that the County's Budgeted Revenues will be realized.
3. The County will use a Central Depository to maximize the availability and mobility of cash for all funds that can be legally combined.
4. Cash Flows will be forecasted, and investments will be made to mature when funds are projected to be needed to meet cash flow requirements.
5. Liquidity: No less than 20% of funds available for investment will be maintained in liquid investments at any point in time.
6. Maturity: All investments will mature in no more than sixty (60) months from

their purchase date.

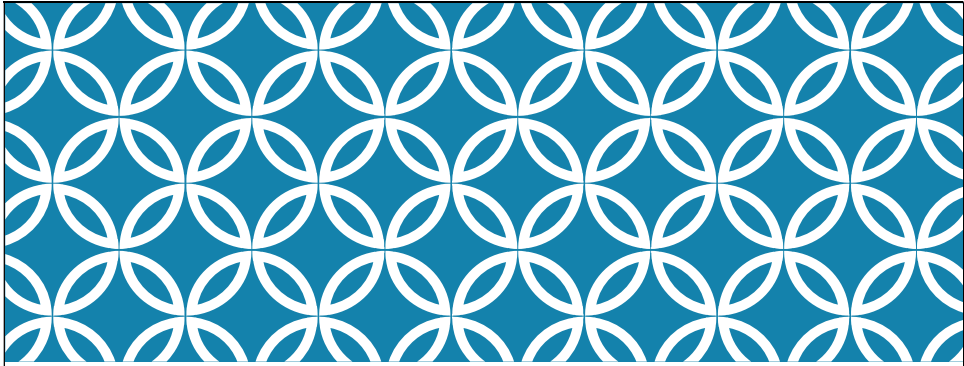
7. Custody: All investments will be purchased "payment-verses-delivery" and if certificated will be held by the Finance Officer in the name of the County. All non-certificated investments will be held in book-entry form in the name of the County with the County's third-party Custodian (Safekeeping Agent).
8. Authorized Investments: The County may deposit County Funds into: Any Board approved Official Depository if such funds are secured in accordance with NCGS 159-01 and 159-31. The County may invest idle funds in the North Carolina Capital Management Trust, North Carolina Investment Pool, US Treasury Securities, US Agency Securities specifically authorized in GS-159 and rated no lower than "AAA", and Commercial Paper meeting the requirements of NCGS-159 plus having a national bond rating.
9. Diversification: No more than 25% of the County's investment funds may be invested in commercial paper.
10. Allocation: Investment income will be allocated to each participating fund or account based on a fair and equitable formula determined by the Finance Officer.

## SUMMARY OF KEY POLICY RATIOS

<b>Ratio</b>	<b>Target</b>
Tax Supported Debt to Assessed Value:	<2.5%
Tax Supported Debt Service vs. Expenditures:	<15.0%
Tax Supported 10- Year Payout Ratio:	>50.0%
General Fund Unassigned Fund Balance as a Percent of Operating Budget:	>15.0%
Enterprise Fund Reserves as a Percent of Operating and Maintenance:	>50%

### Capital Replacements:

Ms. Paschal gave the following presentation of capital replacements. She recommended that the county start setting aside funds annually into a capital reserve to replace critical capital. She noted that the proposed fiscal policy would allow unassigned fund balance over the stated goal of 20% to be transferred to capital reserve.



# CAPITAL REPLACEMENTS

Presentation to the Caswell  
County Board of Commissioners  
January 25, 2025

## PROPOSED POLICY

Each department's list of capital assets shall be evaluated annually and a replacement date and cost projected.

The projected replacement cost (I used current costs for this analysis) will be divided over the remaining useful life and that amount will be set aside annually in the Capital Replacement Reserve.

If unassigned fund balance is above the amount set by the fund balance policy, it may be appropriated to cover this expense, as long as the appropriation would not reduce fund balance below the stated threshold.

Each year, departments will include a list of replacement capital in its budget request. The budget officer will evaluate the requests and determine which requests should be recommended, along with the amount to transfer from the Capital Replacement Reserve. The requests should meet the following criteria:

- \* It must not be an additional asset, but must replace an existing asset. Spares may be replaced in accordance with an approved policy.
- \* The item must be at least \$20,000 in value.
- \* The item should either be within one year of the end of its useful life or be fully justified as to why replacement is necessary in the upcoming budget.
- \* The policy does not apply to buildings, but does apply to building systems, such as roofs, HVAC systems, repaving of parking lots, repainting, flooring, windows, etc.

## METHODOLOGY

Inflated acquisition price to current cost (or used current estimate)

Divided price by useful life

This is the annual amount we should be setting aside (not factoring in replacement date and inflation)

We could still have large purchases hitting before fund has accumulated sufficient funds for ongoing replacement (**many assets are past their useful life**)

Recommend increasing amount set aside each year by rate of inflation

Standard vehicle replacements not included (assume lease)

## CATS ENTERPRISE

Should be setting aside \$16,000 per year + inflation

## SOLID WASTE

Should be setting aside \$110,000 per year + inflation

## BUILDING MAINTENANCE

Roofs: Methodology is different because we already have inflated costs

\$615,000 needed for 2026, but several roof replacements are needed soon; future years could be allocated

For example, if we assume paying outright for roofs until 2030 (\$367,000), we can set aside \$250,000 annually to cover roofs through 2039

FY 2026 impact would be \$335,500 (\$250,000 + \$85,550)



## BUILDING MAINTENANCE—HVAC UNITS

Should be setting aside \$45,000 annually + inflation

## EMS

Should be setting aside \$250,000 per year + inflation

## SHERIFF

Should be setting aside \$20,000 per year + inflation

## SUMMARY

General Fund should be setting aside \$565,000 annually + inflation

Solid Waste should be setting aside \$110,000 annually + inflation

CATS should be setting aside \$16,000 annually + inflation

This does not include other departments or other building repair, such as repaving

### Possible Fee Changes

Ms. Paschal made the following presentation on possible fee changes in FY 2026.



## DEPARTMENTS REVIEWING FEE STRUCTURE

Solid Waste  
Parks & Recreation  
EMS  
Health  
Pelham Water

## SOLID WASTE

Enterprise fund  
Should be covering all costs plus capital replacements  
In FY 2022 had a slight deficit  
Depreciation expense was \$81,170.06 (theoretically we should be setting aside at least this much)  
I've asked the Solid Waste Director to look at a different fee structure that would include all county residents and cover :

- Fee for disposal costs charged to county residents without a private hauler
- Fee for availability of collection centers charged to all county residents and businesses

## PARKS & RECREATION

I have proposed a fee structure that would cover:

- 50% of direct costs for youth programs
- 100% of direct costs for adult programs
- Recover utility costs in space rentals

## EMERGENCY MEDICAL SERVICES

Fees are typically set at 150 to 200% of Medicare reimbursement rate

Our contracted billing company is recommending adjustments for FY 2026 to the fees in red

Level Of Service	2025 Medicare Allowable (Rural)	Current Charge	Recommended (150% MFS)	Recommended (200% MFS)	Nearby Provider #1	Nearby Provider #2	Nearby Provider #3
ALS NE A0426	\$327	\$500	\$490	\$654	654	490	479
ALS E A0427	\$518	\$750	\$777	\$1,035	1,036	750	758
BLS NE A0428	\$272	\$450	\$409	\$545	546	290	399
BLS E A0429	\$436	\$650	\$654	\$872	873	650	639
ALS 2 A0433	\$749	\$900	\$1,124	\$1,499	1,450	780	1,098
Specialty Care Transports A0434	\$886	\$1,200	\$1,328	\$1,771	1,478	1,050	1,297
Rural Mileage 18+ A0425	\$9	\$17	\$14	\$18	19	15	15
Rural Mileage A0425 1-17	\$14	N/A	\$21	\$28	18	15	15

## EMS PAYOR MIX

### Primary Payor Mix

6-12 Month Mature Average

Primary Payor	% of Trips
Medicare	14%
Medicare Advantage	34%
Insurance	8%
Medicaid	10%
Medicaid MCO	11%
Patient	20%
Facility	0%
Other Govt. Payers	2%
TPL	0%

## HEALTH

Health fees are usually adjusted annually to mirror Medicaid reimbursement rates (otherwise, we will lose Medicaid dollars)

Health is requesting this again for FY 2026

## PELHAM WATER

In FY 2022 expense for water was \$39,229.60, not including Maintenance Department's time to maintain the system

Revenue was \$4,600.02

We are paying for 65,000 gallons per day of capacity at a much higher rate than what we pay for actual water/sewer usage

Not sure if school is paying us for water/sewer

Will be connecting Cherokee Tobacco and CEAD

Also need to review connection fees and increase

2. The City and the County are, therefore, hereby released and discharged from the performance of the paragraph 16 or portions thereof, of the aforesaid agreement and prior amendments which currently provide that:

16. CAPACITIES PROVIDED.

a. It is hereby agreed that the City will reserve for and provide the County 170,000 gallons per day capacity for potable water and 170,000 gallons per day capacity for wastewater treatment (sewerage treatment).

. . .

3. In consideration of the aforesaid release and discharge, the City and the County hereby modify and amend paragraph 16 or portions thereof, of the aforesaid contract and prior amendments as shown below, and hereby agree to perform the following in lieu of the performance from which they are released and discharged:

16. CAPACITIES PROVIDED.

a. It is hereby agreed that the City will reserve for and provide the County 65,000 gallons per day capacity for potable water and 65,000 gallons per day capacity

THE  
END

- 2 -

### Strengths Challenges and Moving Forward

Amy Cannon and Johnna Sharpe shared the following presentation based on interviews and feedback with individual commissioners.

**Caswell County**

**Strengths, Challenges and Moving Forward**

**January 25, 2025**

Facilitators:  
Amy Cannon, NCACC Outreach Associate  
Johnna Sharpe, NCACC County Consultant

# Session Overview

Responsibilities /  
Partners / Plans

Commissioners  
Pre-Session Survey  
Input

Identifying Priorities  
in Focus Areas

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## Reason for Running For Board

Influence direction –  
not become Orange or  
Alamance

Open and honest  
government

Promote economic  
development

Concerns over  
leadership and  
finances

Not just talk about  
things, but do  
something

Support a sense of  
community and have  
a positive impact

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## Major Accomplishments

Project Acre

Holding the line  
on taxes

Catching up  
financial audits

Approval of ABC  
sales before  
noon on Sunday

Decisions to  
improve  
financial  
situation and  
services

Improved Board  
Relationships

Old Courthouse  
Renovation

Revenue neutral  
tax rate for  
2025 budget

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## Major Themes from Commissions

Controlled  
Growth & Rural  
Preservation

Collaboration  
and  
Partnerships

Infrastructure  
Development

Support for  
Youth and  
Seniors

Transparency &  
Communication

Staff Support  
& Operational  
Efficiency

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## What is important to Constituents

Creating jobs /  
Increasing tax  
base

Holding the line  
on taxes

Fiscal  
stewardship

Better  
infrastructure

Transparency &  
communication

Maintaining  
rural charm

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## Focus Areas

Economic Development

Public Safety

Human Services

Education

Active & Vibrant Living

Operations

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## ECONOMIC DEVELOPMENT

Direct Responsibility	Partners	Existing Plans
CATS NC Cooperative Extension Soil & Water Conservation Economic Development Function with County Gov't	Town of Yanceyville (Water & Sewer) State Department of Commerce <i>Others?</i>	Economic Incentives <div style="text-align: center; font-size: 2em; color: green; border: 1px solid green; border-radius: 50%; width: 30px; height: 30px; margin: 0 auto;">?</div>

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## ECONOMIC DEVELOPMENT COMMISSIONER INPUT

Challenges	Board's Role	Vision
Controlled economic growth that maintains rural nature Improving County's image Infrastructure needs Increasing tax base	Work together as a Board Enhance public / private partnerships Work together with the community / municipal partners Work with the state	Economic growth tied to agriculture Expanded water & sewer Interstate corridor connecting VA & Northern Piedmont Retain youth for workforce

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## ECONOMIC DEVELOPMENT DISCUSSION

<p><b>Broad questions</b></p> <p>What success can you build upon?</p> <p>What are the most pressing priorities?</p> <p>What partnerships or resources are critical for future progress?</p>	<p><b>Specific questions</b></p> <p>How do you balance economic development and preserving the rural character?</p>
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# Focus Areas

- Economic Development
- Public Safety
- Human Services
- Education
- Active & Vibrant Living
- Operations

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### PUBLIC SAFETY

Direct Responsibility	Partner	Existing Plans
<p>Sheriff's Office</p> <p>Emergency Management</p> <p>Fire Marshal</p> <p>EMS</p>	<p>State &amp; Federal Agencies</p> <p>JCPC</p> <p>Court System</p> <p>Volunteer Fire Depts</p> <p>Town of Yanceyville</p> <p>Public Schools</p>	<p>Emergency Mgmt Plan(s)</p>

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### PUBLIC SAFETY COMMISSIONER INPUT

<b>Challenges</b>	<b>Board's Role</b>	<b>Vision</b>
<p>Recruitment and retention for Sheriff, EMS, 911</p> <p>Volunteers for rural fire departments</p>	<p>Establishing competitive pay and benefits</p>	<p>Stable and qualified workforce</p>

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## PUBLIC SAFETY DISCUSSION

### Broad questions

What success can you build upon?

What are the most pressing priorities?

What partnerships or resources are critical for future progress?

### Specific questions

What resources are most critical to ensuring public safety?

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# Focus Areas

Economic Development

Public Safety

**Human Services**

Education

Active & Vibrant Living

Operations

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## HUMAN SERVICES

Direct Responsibility	Partner	Existing Plans or Initiatives
Public Health	State & Federal Agencies	Opioid Strategic Plan
Social Services (DSS)	Schools	NC DHHS MOA
Family Services	Health Care Providers	Community Health Assessment (CHA)
Section 8 Housing	Local Management Entity/Managed Care Organization	
	Faith and Nonprofit Organizations	

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## HUMAN SERVICES COMMISSIONER INPUT

### Challenges

Support for youth and seniors

Addressing challenges of vulnerable populations

### Board's Role

Leadership on Health and DSS Boards

### Vision

A thriving community

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## HUMAN SERVICES DISCUSSION

### Broad questions

What success can you build upon?

What are the most pressing priorities?

What partnerships or resources are critical for future progress?

### Specific questions

What services or programs have the most significant impact on youth and seniors?

Are there gaps in partnerships to address needs effectively?

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## Focus Areas

Economic Development

Public Safety

Human Services


Education

Active & Vibrant Living

Operations

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## EDUCATION

Direct Responsibility	Partner	Existing Plans or Initiatives
Public Schools Operational Funding Caswell County Libraries Facilities for K-12 and Community College	Caswell County Board of Education Piedmont Community College Private/Home Schools	

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## EDUCATION COMMISSIONER INPUT

Challenges	Board's Role	Vision
Attracting graduates to stay and work in Caswell	Statutory- facilities and local current expense funding  Communications between Board of Education & Commissioners	Education as a key driver of workforce retention and development

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## EDUCATION DISCUSSION

Broad questions	Specific questions
<p style="color: #00a651;">What success can you build upon?</p> <p style="color: #00a651;">What are the most pressing priorities?</p> <p style="color: #00a651;">What partnerships or resources are critical for future progress?</p>	<p style="color: #00a651;">How can County and School Leadership best partner for educational success?</p>

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# Focus Areas

- Economic Development
- Public Safety
- Human Services
- Education
- Active & Vibrant Living
- Operations

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### ACTIVE & VIBRANT LIVING

Direct Responsibility	Partner	Existing Plans or Initiatives
<ul style="list-style-type: none"> <li>Parks &amp; Recreation</li> <li>Caswell County Library</li> <li>NC Cooperative Extension</li> <li>Human Resources (Employee Wellbeing)</li> </ul>	<ul style="list-style-type: none"> <li>Tourism Development Authority</li> <li>Arts Council</li> <li>Landowners – hunting opportunities</li> <li><i>Others??</i></li> </ul>	<div style="background-color: #00728f; color: white; border-radius: 50%; width: 40px; height: 40px; display: flex; align-items: center; justify-content: center; margin: 0 auto;">?</div>

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### ACTIVE & VIBRANT LIVING COMMISSIONER INPUT

Challenges

?

Board's Role

?

Vision

?

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## ACTIVE & VIBRANT LIVING DISCUSSION

### Broad questions

What success can you build upon?

What are the most pressing priorities?

What partnerships or resources are critical for future progress?

### Specific questions

What initiatives can enhance resident's quality of life?

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# Focus Areas

Economic Development

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Education

Active & Vibrant Living

**Operations**

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## OPERATIONS

Direct Responsibility	Partner	Existing Plans or Initiatives
Administration	Financial Advisors	Financial Policies
Finance	NCACC	Personnel & Administrative Policies
Facilities	Local Government Commission	
Human Resources		
Information Technology		
<i>All Other Depts</i>		

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## OPERATIONS COMMISSIONER INPUT

Challenges	Board's Role	Vision
<p>Overdue audits</p> <p>Hiring a qualified county manager</p> <p>Retain finance officer</p> <p>Effective communications to residents of what they need and want to know</p>	<p>Leadership and clear direction</p> <p>Investment in qualified staff</p> <p>Future planning</p>	<p>Timely, accurate financial information</p> <p>Realistic budget focused on service delivery</p> <p>Solid research and data by staff to guide decisions</p>

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## OPERATIONS DISCUSSION

### Broad questions

- What success can you build upon?
- What are the most pressing priorities?
- What partnerships or resources are critical for future progress?

### Specific questions

- What policies or practices require updates?
- How can communications with the community be improved?

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## Proposed Next Steps

Staff compiles feedback and develops draft priorities

Commissioners to review and revise priorities at a future meeting

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The Board discussed the following priorities:

#### Economic development.

- Add City of Danville as a Partner.
- Target value-added manufacturing for Caswell agriculture products.
- Need more than just agriculture-related economic development.
- Need work force educated for technology jobs.
- Need plan for infrastructure and to go after grants.
- Consider building shell buildings with a private investor. The county would provide the land. 82% of industry locates to existing buildings.
- The county owns 63 acres in Pelham and 80 acres in Yanceyville.
- Danville Regional Foundation, Golden Leaf are possible sources for grants.
- Consider buying adjoining land at industrial park.
- Ask someone to come from Commerce to tell us what industries we should be targeting.
- Develop an economic development strategy.
- Develop a land-use plan that addresses long-term economic development and water and sewer infrastructure. A water study was done in early 2000s.

#### Fire Service

- Engage volunteer fire service to problem-solve.
- Need data on response times and unanswered calls.

#### Public Safety

- Need breakdown of local, state, and federal inmates.

#### Schools

- Need to engage schools and community college in capital planning.
- School enrollment is declining. Need to look at school utilization.
- Reinstitute quarterly meetings with Board of Education.

#### Parks & Recreation

- Use increased fees to expand programs.

#### Communication

- Need stronger social media presence and good communications strategy.
- Need to have better strategies for getting community input.

### **Discussion of Vacant Manager, Economic Development and Clerk to the Board positions**

Ms. Paschal shared the following information on various scenarios for filling these positions:



<b>Scenarios for Manager/Clerk/ED Director</b>				
<b>Existing Salary/Benefits</b>	<b>Salary</b>	<b>Salary Based Benefits</b>	<b>Health</b>	<b>Total</b>
Manager	123,420.00	26,300.80	9,002.50	158,723.30
ED Director	62,669.70	13,354.91	9,002.50	85,027.11
Clerk	61,273.27	13,057.33	9,002.50	83,333.10
				327,083.52
<b>Scenario 1: Combine all, hire the manager an admin support position</b>				
Increase Manager's Salary	175,000.00	37,292.50	9,002.50	221,295.00
Admin Support Position/Deputy Clerk	40,000.00	8,524.00	9,002.50	57,526.50
				278,821.50
			Savings	48,262.02
<b>Scenario 2: Retain Clerk position, but add admin responsibilities</b>				
Increase Manager's Salary	175,000.00	37,292.50	9,002.50	221,295.00
Admin Support Position/Deputy Clerk	61,273.27	13,057.33	9,002.50	83,333.10
				304,628.10
			Savings	22,455.42
<b>Scenario 3: Retain all positions, increase manager's salary</b>				
Manager	175,000.00	37,292.50	9,002.50	221,295.00
ED Director	62,669.70	13,354.91	9,002.50	85,027.11
Clerk	61,273.27	13,057.33	9,002.50	83,333.10
				389,655.22
			Increased Cost	62,571.70

By consensus, the board agreed to move ahead with combining the three positions, hiring a deputy clerk/administrative support position for the manager, making the deputy county manager full-time, and recruiting for a county manager with a strong economic development background through NCACC. The manager was asked to run cost scenarios for making the Deputy County Manager full-time and provide those to the board.

**Adjournment:**

Commissioner Smith moved, and Commissioner Rose seconded, to adjourn the meeting. The motion carried unanimously and the meeting was adjourned at approximately 2:38 pm.

Respectfully submitted,

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Renee Paschal  
Interim Clerk to the Board

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Tim Yarbrough  
Board Chair