MINUTES – JUNE 1, 2020

The Caswell County Board of Commissioners met in special session at 1:00 p.m. on Monday, June 1, 2020. The meeting was held electronically using Zoom Webinar software. Members present: Rick McVey, Chairman, David J. Owen, Vice Chairman, Sterling Carter, William E. Carter, Nathaniel Hall, Jeremiah Jefferies and Steve Oestreicher. Also present: Bryan Miller, County Manager and Gwen Vaughn, Finance Director. Paula P. Seamster, Clerk to the Board, recorded the minutes.

WELCOME

Chairman McVey opened the budget work session.

PROPOSED FY 2020-2021 BUDGET

Mr. Miller thanked the Board for allowing staff to conduct the budget presentation. He added that this has been an unprecedented budget year; this generation has not dealt with anything like this. Mr. Miller stated that Ms. Vaughn had done a tremendous job putting the budget together and added that Ms. Vaughn’s time has been taken mostly in training for the implementation of the new finance software. He asked Ms. Vaughn to walk the Board through the budget by department.

Major Governmental Revenues

Ms. Gwen Vaughn, Finance Director, started in Section 2. Major Governmental Revenues. She stated that on page 2-2 Tax Collections, Ad Valorem, Sales Tax Distribution have all been reduced based on the recommendation from the North Carolina State Treasurer’s Office. Ms. Vaughn stated that this is hard to predict because Caswell is small in comparison to other counties. She stated that Ad Valorem Tax has been reduced by $250,000, Vehicle Tax has been reduced by $73,000, Sales Tax Expansion she left the same but she will watch this and changes may need to be made, Sales Tax Article 49, 40 and 42 were reduced on a graduated scale between 5 and 20%. She moved to page 2-4 there is slight reduction in Register of Deeds and a reduction in the Sheriff’s Department permits & fees and one of these is $30,000 for security at PCC due to PCC contracting that out. Ms. Vaughn stated that Detention Center revenues have been reduced, EMS revenues is basically the same, School Resource Offices is the same but this is in question based on the State grant being received. She moved to page 2-5 Sheriff Inmate Housing has been reduce by over $200,000, EMS Medical Services there is an increase and those projections are from the department, Soil & Water Conservation is based on the agreement with the State, and Planning has been reduced significantly. Ms. Vaughn moved on to page 2-6 NC Department of Public Safety Funding has increased from $97,000 to $116,000 and that is due to the Raise the Age Program, Senior Center funds were reduced slightly, Parks and Recreation is project as the same but this will be reviewed again, Farmer Lake slight decrease, page 2-7 Franchise Fees, Cablevision Revenue, the county was advised to significant reduce this, ABC Profits stay about the same, Medicaid Relief the county was advised by the North Carolina State Treasurer to reduce this and the county has actually received $229,000 and projected to received $287,000 so it is a good chance the county will not receive the balance of this based on the State Treasurer’s recommendation. She moved on to page 2-8 Transfer from other Funds, the county is transferring in $206,500 for the final payment of the middle school and transferring $465,000 in for the school capital outlay. Ms. Vaughn stated that the school requested $620,000 but in the expenditure side it stays the same as last year at $465,000 but this is up to the Board’s discretion if it is to be increased. She stated that the county has also appropriated $1,927,018 for appropriated fund balance and the total general fund budget is $22,244,356. Ms. Vaughn asked if the Board had any questions.

Commissioner Oestreicher asked about the Planning Department Revenues on page 2-5. He stated that he thought that this year the permit fees had been going up notably. Ms. Vaughn asked Commissioner Oestreicher to look at the first column $16,600 was actually received last year but there has been a very conservative projection. She stated that the Communication Tower Fee is no longer so that will make quite an impact. Commissioner W. Carter responded that what he had mentioned at the Board meeting was an increase in the Inspection Department’s fees. Commissioner Oestreicher stated that this was exactly what he was thinking of. Ms. Vaughn responded that Inspections is on page 2-3 and that has been projected at $230,000. Commissioner W. Carter stated that is a $70,000+ increase. Commissioner Oestreicher responded that this is compared to 2019 and added that this was his mistake because he was not looking in the right place. Ms. Vaughn responded okay.

Ms. Vaughn stated that Sections 3 to 14 gives the budget for each department and Section 15 gives the detail for each department. She recommended going over Section 15 first.

Commissioner Owen asked Ms. Vaughn to compare the proposed FY 2020-2021 revenues of $22,244,356 to last year’s revenues. Ms. Vaughn responded that the FY 2019-2020 budget was adopted at $22,986,000 and the projected budget being presented today is $22,244,356 which is a reduction of $71,545.

Commissioner W. Carter asked if Ms. Vaughn if the county would need $71,000 to balance the budget. Ms. Vaughn responded no sir, what she was talking about was the difference between the current year and the proposed year is a different of $71,545.

Ms. Vaughn asked the Board if it wanted to skip to Section 15 for the details for each department or start at Section 3 for the Expenditures. Commissioner Owen recommended going to Section 15 to see the reasons for the department’s requests and then the commissioners can go through the individual departments.

Departmental Reference Information

General Government

Ms. Vaughn stated that it starts with Finance with a breakdown and department summary for the upcoming years and two years following that year. She stated on page 15-5 is the current FY 2019-2020 revised budget, requested FY 2020-2021 budget, and over difference. Ms. Vaughn stated that the Finance budget was reduced by $391,870 which is largely due to the capital outlay for the financial software system. She moved on to page 15-7 Tax Office is pretty much the same and they are implementing new tax software. Ms. Vaughn stated on page 15-9 it shows a breakdown by line item and there is also a description or justification in the line items. She added that there is no major change with this budget.

Commissioner Oestreicher asked Ms. Vaughn as these are gone through if she could state the requested amount and then the county manager’s recommendation because the detail only shows the requested amounts. Ms. Vaughn responded that the manager’s recommendation is in Section 3 – 14. Commissioner Oestreicher stated that he did not want this to be too much work. Ms. Vaughn responded that she has not had the opportunity to put together request from departments as far as additional personnel or capital outlay items but she could do this on a separate sheet so that the Board could see what each department is requesting in addition to what is included in the budget. Commissioner Oestreicher asked Ms. Vaughn if she could give the manager’s recommendation when going through the departments. Ms. Vaughn responded that she could do this. She stated that Finance requested $317,239 and it remains the same with no major change. Ms. Vaughn stated that Tax requested $563,868 and the manager’s amount is the same.

Commissioner W. Carter stated that he thought several meetings back that the Board decided on a hiring freeze due to COVID-19. Ms. Vaughn responded that there are no added positions in the budget so far. Commissioner W. Carter asked if this was for all the departments. Mr. Miller responded that currently there is a hiring freeze in effect for all departments with the exception of public safety and the health department but based on the comments at the Board meeting today the county has a maintenance position that recently opened and he had instructed HR to post this position.

Ms. Vaughn stated on page 15-11 Elections requested $228,859 but the budget is recommended at $229,247 due to FICA, retirement, and health insurance. She added that on page 15-18 the elections director did request to hire a part time deputy director to assist with voting which is estimated at $15,600 but this is not included in the manager’s recommendation.

Commissioner W. Carter asked how many employees work in Elections now. Ms. Vaughn responded there is one full time director and there are some part time employees.

Ms. Vaughn stated on page 15-19 Elections requested Ballot Creation and Printing Equipment at $52,000 and this is included in the recommended budget.

Commissioner W. Carter stated that the only thing not included in the Elections budget is the part time deputy director. Ms. Vaughn responded that this was correct.

Ms. Vaughn stated on page 15-23 Register of Deeds requested $229,689 and the manager’s recommendation is $229,569 which is just a little bit less than the requested amount.

Commissioner W. Carter asked if the assistant register of deeds salary was included in this budget. Mr. Miller responded that the salary that was brought up in July is included and it was supposed to be brought up again this year during budget but he did not think Ms. Vaughn included that in the budget but it needs to be done. Commissioner W. Carter stated that she was told the increase would come this upcoming budget year. Mr. Miller responded that this is correct and added that Ms. Vaughn and he can discuss this and include in the next projection. Ms. Vaughn responded that she has it noted.

Ms. Vaughn stated on page 15-29 Information Technology and this has a major change of $104,504 for some capital outlay items and is included in the manager’s recommended budget. She added that she did not have a breakdown for this. Ms. Vaughn stated that there is a request for an admin person but this was not included in the budget. She stated the manager’s recommendation for Information Technology is $281,348.

Ms. Vaughn stated on page 15-31 Maintenance budget is requested at $755,707 and the manager’s recommendation is $775,202. She stated that there was a duplication in the Capital Needs Assessment on page 15-33 and she will discuss this with the maintenance director.

Public Safety

Ms. Vaughn stated on page 15-39 Sheriff Department at the bottom of the revenue page is Other Funding there is a GCC Grant for sexual assault in the amount of $59,025 and this includes a position, a sexual assault investigator and then there is the Town of Yanceyville in the amount of $57,300 and this is for one position for security and patrol. Ms. Vaughn stated there are 2 additional positions in the Sheriff’s budget. She stated on page 15-40 there is quite a different in the salary part and the increase is about $187,000 which is a total of 3 positions; there is an additional request for an investigator. Ms. Vaughn stated that two of these positions will be supported by grants or other funding sources and one position will be funded by the county.

Commissioner W. Carter asked if the Sheriff asked for any cars in the budget. Ms. Vaughn responded that there is a request for $212,000 but it was reduced to $50,000 for lease payments for vehicles. She thought the Sheriff requested 9 vehicles but she would have to double check on this. Commissioner W. Carter asked what the budget was for these 9 vehicles. Ms. Vaughn responded $50,000.

Ms. Vaughn stated on page 15-41 Detention Center there is 1 position added for a Transport Officer and this position has been open for quite a while. She stated the budget request is $1,690,613 and the manager’s recommended budget is the same which includes the transport officer and an increase in the food service contract as well as a slight increase in the medical service. Ms. Vaughn stated that the School Resource Officers contain 2 positions and the only change is due to benefit changes, retirement, and health insurance.

Ms. Vaughn stated on page 15-43 911 Emergency Communications requested $698,994 and the manager’s recommendation is $698,670. She added that the only change with 911 is the county can no longer charge out any salaries for the director or 911 communicators to Fund 220, the State Fund, this is no longer an allowable expense so all 911 staff will have to be paid with county funds. Ms. Vaughn stated on page 15-48 and 15-49 which is the Emergency Telephone System Fund and there is a request for $240,000 for small tools and equipment which should be included in capital and this is for system upgrades and 911 stations.

Commissioner W. Carter asked if the capital request was coming out of the 911 budget or does the county need to appropriate these funds. Ms. Vaughn responded that these are allowable expenses and will come from the State 911 Fund.

Ms. Vaughn stated on page 15-54 Building Inspections requested $221,930 and the manager’s recommendation is $219,790. She stated on page 15-59 Animal Control did not have much change at all. Ms. Vaughn stated that Animal Control’s budget did not include salaries so she added that in the requested amount is $101,788 and the manager’s recommendation is $101,794.

Ms. Vaughn moved on to page 15-61 Emergency Management includes 60% of the EMS Director’s pay and that is done so the county will qualify for the Emergency Management State funding. She added that the requested amount is $90,128 and the manager’s recommendation is $90,344 and the difference is benefits.

Ms. Vaughn moved on to page 15-62 EMS.

Commissioner W. Carter stated EMS requested another truck and they already have 3 trucks and a Crown Victoria.

Ms. Vaughn stated on page 15-65 EMS requested 1 EMT and 1 paramedic as well as an administrative assistant totaling $102,127 and these 3 positions were not included in the budget and is up for discussion. She stated on page 15-66 there is a request for capital items: 2 ambulance remounts at $300,000, equipment at $16,200, turnout gear at $23,188, a new EMS base at $1.5 million, and a replacement EM truck at $7500. Ms. Vaughn stated that none of the capital needs requests were included in the budget so it is up for discussion. She asked the Board to turn to page 15-68 and 15-69 which gives a breakdown of the EMS line items. Ms. Vaughn stated that the replacement of the EM truck is in the recommended budget for Emergency Management and should not be included. Commissioner W. Carter responded that this needed to be discussed because last year he stated EMS did not need a new truck but they got one anyway. He stated that $8100 was spent on the truck so the truck should be in good shape so he thought this definitely needed to be discussed. Commissioner W. Carter asked if any of the other commissioners had any comments on this. Commissioner Jefferies responded that if it is not needed it needed to be taken out of the budget. Commissioner W. Carter asked the manager if he had any comments. Mr. Miller responded that the two older trucks have had a lot of repairs made on them and added that both are at 15 or 16 years old. Commissioner W. Carter stated that the red Chevrolet truck only has 67,000 miles on it and the white truck is the one that $8100 was spent on. Mr. Miller stated that this is a good item to discuss. Ms. Vaughn stated that EMS requested budget amount is $1,856,200 and the manager’s recommendation is $1,859,532 and the difference is benefits.

Economic & Physical Development

Ms. Vaughn stated Planning is on page 15-74 and the revenues are slightly lower than last year. Ms. Vaughn stated Planning requested $71,632 and the manager’s recommendation is $88,495.

Ms. Vaughn moved on to page 15-77 thru 15-80 Cooperative Extension requested $403,036.53 and the manager’s recommendation is $402,037.

Environmental Protection

Ms. Vaughn stated on page 15-84 Soil & Water Conservation budget amount is $119,096 and the manager’s recommendation is $119,256 and the change is due to retirement and health insurance.

Human Services

Ms. Vaughn stated on page 15-91 Senior Services requested $490,894 and the manager’s recommendation is $490,894.

Cultural & Recreational Resources

Ms. Vaughn stated on page 15-97 Parks and Recreation requested $271,679 and the manager’s recommendation is $261,091. Ms. Vaughn stated that there was a request for Professional Services in the amount of $10,000 that was removed but the $10,000 professional services was a request for sheriff presence at Parks and Rec. for certain hours of the day and she added that this cost has been added to the Sheriff’s budget.

Special Appropriations

Ms. Vaughn stated on page 15-101 Forestry Services is requesting $76,966 which is a slight increase. Ms. Vaughn stated the Caswell Council for the Arts is requesting $2500 and that is the manager’s recommendation. Ms. Vaughn moved on to the Caswell Parish requested $15,000 and the recommendation is $10,000. She moved on to the Caswell County Partnership for Children requested $3000 and recommendation is $3000.

General Fund/Sub-Funds

Ms. Vaughn moved on Court Facilities did not send anything in but the recommended budget is $57,800 which is less because it does not include small tools and equipment.

Ms. Vaughn stated on page 15-141 Department of Social Services requested $4,368,416.76 and the recommendation from the manager is the same. She added that this request is $40,546 more than last year.

Ms. Vaughn stated on page 15-145 Health Department requested $2,941,921 and the manager’s recommendation is the same.

Ms. Vaughn stated on page 15-147 Public Library requested $375,536 and the manager’s recommendation is the same. She added that change from last year is in the salary and benefits as well as the books are reduced. Ms. Vaughn added that the Library requested $10,000 for a sheriff’s presence at certain times of the day for student activity but this was included in the Sheriff’s budget.

Ms. Vaughn stated on page 15-154 and 15-155 Section 8 Housing requests $1,057,336 and the recommended budget is $1,055,836. She added that Section 8 has no county funds appropriated so the budget is based on the HUD funding.

Enterprise Fund

Solid Waste

Ms. Vaughn stated on page 15-162 Solid Waste Management; there is a breakdown for each of the group to try to manage the fund balance for each group: General Solid Waste, White Goods, Scrap Tires, and Disposals. She added that there is a request on page 15-166 for a fee schedule change. Ms. Vaughn stated that the director has included the current price, the recommended price, and a justification of what each fee would be. She stated Fund 600 or Solid Waste Management requested $1,046,734, based on some of the changes with the fees it is $1,056,502. Ms. Vaughn stated that this budget will be reviewed again to make sure on the fund balance numbers.

CATS

Ms. Vaughn stated on page 15-168 Caswell County Area Transportation System; there is a request for one replacement van which will be grant funded. She stated that the van would cost $60,000 and the grant would cover $54,000. Ms. Vaughn stated that there is a breakdown of expenditures and revenues on page 15-173, 15-174, and 15-175. She stated CATS budget request is for $544,769 and the recommendation is $548,516 and the increase is due to benefits and indirect costs.

FY 2020-2021 Budget

Ms. Vaughn stated that she hoped this was helpful to the Commissioners when they are going through the budget.

Commissioner S. Carter stated “Gwen I’m hoping we can have some worksheets similar to last year when it comes to these expenditures so we can break them down a little bit better so we are not flipping back and forth as much. That was a very useful tool that y’all put together last year.” Ms. Vaughn responded “Okay, I can get those together so we can email them out to you. When you say…are you talking about to see the difference in the department versus the manager’s?” Commissioner S. Carter continued “Bryan I was telling Gwen I hope that we have worksheets similar to what we had last year.” Mr. Miller responded “Capital items or…” Commissioner S. Carter continued “All of it. What we did last year was a good set up I thought.” Ms. Vaughn responded “Okay, I will gather some information based on what we did last year and put it all together and email it out to you.” Mr. Miller stated “Gwen.” Ms. Vaughn responded “Yes.” Mr. Miller continued “You and I can talk later but for various reasons we will need to make hard copies and get them out to the commissioners.” Ms. Vaughn responded “Hard copies of.” Mr. Miller continued “Of this information.” Ms. Vaughn responded “Oh yes, when I get it I can email it out and I will make copies so that they can have hard copies in hand.” Mr. Miller continued “Alright.” Ms. Vaughn responded “I will tell you what; I will ask Paula to email them because she will probably have a better…have more success with it. Is there anything in particular as far as worksheets, anything that comes to mind that anyone would like to request at this time?”

Commissioner Owen stated that he knew there were 2 separate requests for security and he would like some more information on that as to why and when those securities will be. He added that he knew that this was in the Sheriff’s budget but he would like to know on the specific times and why security is needed in those areas. Ms. Vaughn responded that Parks and Rec. and the Library requested that.

Commissioner Oestreicher stated that he would like a line item added is necessary that shows non-county funding that is covering the cost of some of the budgets. Ms. Vaughn responded okay. Commissioner Oestreicher continued that he would also like to know the freedoms the Board has with the school budget. Ms. Vaughn responded that if Commissioner Oestreicher would turn to Section 9 Public Education, there is a detail of the School’s request. She stated the School requested $300,000 for Teacher’s Supplement, $125,000 for Social Worker, SRO at $49,000 as well as $2,759,000 for current expense and $620,000 for capital outlay so the total requested is $3,844,000 and the manager’s recommendation is $3,120,000 which is the same as the current year. Commissioner Oestreicher stated that it is his understanding that by state statute the county cannot reduce the total local operating budget below last year’s budget which is $2.6 million. Ms. Vaughn responded that $2.6 million is their current expense. Commissioner Oestreicher asked if there was a similar statute for capital outlay expenses. Ms. Vaughn responded that she was not familiar with a statute for this and asked the county manager. Mr. Miller responded that there is no statute because the capital outlay for the school system this year will be close to $13 million. Commissioner Oestreicher asked if there was a minimum. Mr. Miller responded that the county is required to provide the school’s capital outlay. Commissioner Owen added that this comes out of a fund that is designated for capital outlay. Mr. Miller added that some of the sales tax revenue goes towards paying for the capital outlay. Ms. Vaughn stated these are Article 40 and 42. She added on page 9-2 at the bottom of the page shows the School Capital Reserve of $724,395.

Commissioner S. Carter asked “Could you breakdown our available fund balance in numbers and percentages to the best of your ability right now?” Commissioner McVey stated that if he understood Ms. Vaughn correctly fun balance is at 22%. Ms. Vaughn responded the county started the year at 26.49% for total overall fund balance and her projection right now is 21.1%. Commissioner S. Carte continued “What is the dollar amount?” Ms. Vaughn responded “The dollar amount is $6,326,800.” Commissioner S. Carter asked “Can you break that down to restricted and unrestricted for that?” Ms. Vaughn responded “Yes, the restricted is 5.9%, $1,781,000. We had committed funds for our tax reval and our special separation fund at $33,835 so that would be less than 1%. The unassigned is 4.5 and project at 4.5 right now.” Commissioner S. Carter asked “Million?” Ms. Vaughn responded “$4.5% million yes.”

Commissioner Owen stated that $1.9 million if coming out of fund balance for the proposed budget. Ms. Vaughn responded that this is correct.

Mr. Miller stated that when looking at fund balances by percentages they are often deceiving because it is based on last year’s expenditures and the total overall budget. Commissioner S. Carter responded “That is why I was asking for the number.

Commissioner S. Carter asked “You are not recommending any tax increase for the school?” Mr. Miller responded “That is correct.” Ms. Vaughn responded “There’s no current tax increase in this presentation, in this recommendation.”

Chairman McVey asked what tax rate was the county looking at. Mr. Miller responded 1.6.

Ms. Vaughn asked if there were any other questions or requests that she needed to work on.

Commissioner S. Carter stated “I guess where I was coming from on my question was any visuals that you can provide the better. It will be easier to see.” Ms. Vaughn responded “Okay.” Chairman McVey stated “If you do it like you did last year that would be good.” Ms. Vaughn responded “Okay.” Commissioner S. Carter continued “That’s why I was asking for a comprehensive financial report.”

Mr. Miller stated that staff will provide the Board with anything and everything it can. He added that because of COVID-19 this process is getting started late as well as the implementation of the finance software and he asked the Board to be mindful of those two facts as it moves through the process. Mr. Miller stated that Finance’s time is going to be very limited and he asked the Board to ask staff for what is needed and asked if some of the things can be displayed on the screen. Commissioner S. Carter responded “Absolutely, yeah.”

Commissioner Oestreicher stated “I would like to see kind of an over the top perspective of this. In other words, where is the money coming from, all sources. Where is it coming from or where is it projected to come from this year. To me the three most important things for a budget review are: What did we budget last year? What do we think we are going to spend this year? What do we want next year? And then where are we going to get the money in relatively large buckets in reasonable detail and then who wants the money and then how much of that is the county going to have to come up with? Do you see what I am saying so we can differentiate between you know when I hear the DSS wants $8 million or whatever it is, that’s coming from somewhere else. Well I suspect not all of that is coming from somewhere else or whatever. Do you see what I am saying?” Mr. Miller responded “In the budget, Fund 100 as you walk through your budget the revenues and expenditures that come from Fund 100 are the funds that come straight from county dollars, county taxpayer money.” Commissioner Oestreicher continued “And where is that at in this book?” Mr. Miller responded “If you will look at your budget just any department say 4-7 if you look at Fund Account if you will look at the 100 that is Fund 100, you will see that going through most departments will start with 100. If you get too, let’s say…” Ms. Vaughn stated “You can go to Tab 2 to Tab 11 all of that is Fund 100. That’s the general fund.” Mr. Miller stated “So if you will look at page 12-21 under Section 8 Housing Authority you will find Fund 180 and as Gwen said very little if any money comes out of county tax dollars for Section 8 Housing.” Commissioner Oestreicher stated “Okay that’s lovely, that’s lovely but I’d like a…I don’t want to have to add all of those numbers up.” Ms. Vaughn responded “Okay, alright I do understand what you mean.” Commissioner Oestreicher continued “And as far as the 100 I don’t want to add all those d\_\_\_ things up.” Mr. Miller responded “We were trying to give you a visual on what could help you determine where county money came from and was going versus where it might come from. We are happy to put something together.”

Chairman McVey asked if there were any more questions.

Commissioner Jefferies asked the county manager if there would be a tax increase if the budget were passed today. Mr. Miller responded that the county is looking at a 1.4 to 1.8 tax increase and this entire tax increase is based on the new high school but none of it is based on county expenditures. Commissioner Jefferies stated thank you.

Commissioner Oestreicher stated that this is based on the county manager’s recommendation line. Ms. Vaughn responded that the increase is not included in the budget. She added on page 2-2 this does not include any tax increase so this would be up for discussion as far as the amount that would need to be added between 1.4 and 1.8 cent. Commissioner Oestreicher stated that he was talking about a zero cent increase using the county manager’s recommendation numbers. Mr. Miller responded that this was correct. Commissioner Oestreicher stated that this was pretty good since he knew how little time the county manager had to work with the numbers. Mr. Miller responded that Ms. Vaughn and the departments did a great job on the budget.

Commissioner Owen stated that he knew there was some guidance from the State on tax collections and the sales tax expansion is being kept at the same amount. He asked Ms. Vaughn if the State gave any guidance on the sales tax expansion decreasing. Ms. Vaughn responded that she would probably revise the sales tax based on the last two distributions. Commissioner Owen that what concerns him with this is if the county leaves the sales tax expansion at $1.2 million and the county only receives $900,000 then the county is looking for an additional $300,000 or $400,000. He stated that surely this would decrease as well. Mr. Miller responded that staff could give an estimate for Caswell but not for the state as a whole but he did believe it needed to be adjusted. Ms. Vaughn responded that the sales tax expansion has stayed the same but the other sales taxes have fluctuated. Commissioner Owen stated that if this plummets the county will have to take money out of fund balance.

Chairman McVey asked the clerk for dates on the next budget work session. The clerk gave the dates from the Doodle Poll.

The next budget work session will be Monday, June 8, 2020 @ 1:00 p.m. and then Monday, June 15, 2020 @ 1:00 p.m.

RECESS

At 2:45 p.m. Chairman McVey recess the budget work session until Monday, June 8, 2020 at 1:00 p.m.

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Paula P. Seamster Rick McVey

Clerk to the Board Chairman

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