

CASWELL COUNTY BOARD OF COMMISSIONERS
MEMBERS PRESENT

October 21, 2024
OTHERS PRESENT

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

Renee Paschal, County Manager
Melissa Williamson, Deputy County Manager
Russell Johnston, County Attorney
Carla Smith, Clerk to the Board

The Board of Commissioners for the County of Caswell, North Carolina, met in a regularly scheduled meeting on Monday, October 21, 2024 at 6:30 pm at the Historic Courthouse.

WELCOME:

Chairman Jefferies called the meeting to order, and welcomed everyone to the Caswell County Board of Commissioners meeting on October 21, 2024. Then all paused for a moment of Silent Prayer, and the Board of Commissioners and all the guest in attendance recited the Pledge of Allegiance.

PUBLIC COMMENTS:

There were no Public Comments.

RECOGNITIONS:

There were no Recognitions.

APPROVAL OF AGENDA:

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

APPROVAL OF CONSENT AGENDA:

- a. October 7, 2024 Regular Meeting Minutes

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

DISCUSSION ITEMS:

There were no discussion items.

ACTION ITEMS:

RECLASSIFICATION OF FINANCE DIRECTOR POSITION:

County Manager Paschal said good evening Commissioners. It's my pleasure to come before you and present this item. I know it's been before you a couple of times, and that is reclassification of

October 21, 2024

the Finance Officer position within the county. Next slide. So I always like to start with what problem are we trying to solve. We have a solution which is to reclassify the Finance Officer, but why do we need to do that. So that's what I tried to demonstrate. As you know we're behind on our audit. We were two years behind until Johnna Sharpe came. We may face some payback situations. We may have to return grant money and that kind of thing when our finances are not in order. We've paid over \$425,000 to Greg Isley with the Isley Group for outside financial assistance since February of 2022. The cost of our audit has increased \$20,000 because of the challenges that we've had. Johnna has worked almost a .6 FTE on our finances since she came to the county. We're very fortunate that she is being paid for by the Association of County Commissioners. She is invaluable. Then when I talked with Amy Canon, Lance Metzler, Katherine Cathey in Person County, and Melissa Cardinali at the Association of County Commissioners, there were some themes that came back repeatedly. One is the Finance Officer is the second most important position in the county after the Manager, and one person even said Finance Officers will be paid as much as Managers. Why is that? Next slide. So the supply is just not there. The Association of International CPAs reports that 75% of CPAs will retire in the next 15 years. Bloomberg reports that there are currently 340,000 fewer accountants today than there were five years ago. Now that is a startling statistic to me. People are not going into the accounting field. I included the stats on Bachelor and Master's degrees and the declines that are being seen there. So there just isn't the supply that there once was. It's kind of odd to me because it used to be deemed as such a good profession to go into, you know being a CPA, but they, you know kids coming out of school, have a lot of options these days that they didn't have back in the day when I went through school. They also have that barrier of taking the CPA exam, which I think is a deterrent to a lot of folks doing it. On the other side of the coin, what is the demand? So 91% of CPA firm in the US reported that they were going to hire the same number or an increased number of CPAs in 2023. Person County's hiring range, which you see on the slide, is significantly higher than our current range and what we're asking for tonight. They've gone through two recruitment processes and still do not have a permanent Finance Officer. Rockingham County, you see their hiring range; they had a four-month period, which Mr. Metzler thought was a long period of time for them in recruiting. They hired someone from the City of Martinsville, Virginia. There are currently 10 Finance Officer positions being advertised across the state. The closest is in Stokes County, and their hiring range also is higher than ours, what we currently are paying and what we proposed to pay. Next slide. So the most recent Pay and Class Study that we did I think in 2,1 reclassified or classified the Finance Officer on grade 78. There are 81 grades for County positions below the manager. So that means there are three grades higher that this position could be moved to, and given the importance of the position, I think that that's warranted. I am accustomed to the Finance Officer being paid at one of the highest levels in the organization. You can see that comparisons with surrounding counties, counties our size, and counties with similar property tax bases are all higher than even what we're asking for tonight. So I want to address the fiscal impact. If you increase the salary and we hire somebody at the maximum salary, we will still save money because we will not be paying

October 21, 2024

the Isley Group. And if we had to replace Johnna, out of our pocket, that would be a tremendous expense. So we're paying the Isley group, I told you over \$425,000 since they came into the county, and in the current year, we've budgeted \$85,000. In your packets, next slide, you see a side by side comparison of the existing job against what we're proposing. I think that the new job emphasizes some important things. One is accounting competence. That really is the basis for the position. The second is their ability to deal with issues on an organizational wide level. They are not just the Finance Director. They are the finance person who oversees all finances in the county. They're responsible for making sure the audits are on time, making sure we have budget compliance, and accurate State and Federal reporting. All those things are essential, and it also requires six years of progressive or more than six years of progressively responsible experience. So last, oh second to last slide, or actually there are three more slides. Recommendation is to approve the new job description that you have in your packet, and increase the hiring grade and salary range from Grade 78 to Grade 81. Next slide. I can't guarantee you this will be enough. I think recruitment may be somewhat difficult because you have me here as an Interim and you don't have a permanent Manager. And just what we've seen with our neighbor to the east, they had a significantly higher pay range, and yet they still don't have a permanent person. So we've got a Plan A, Plan B, and so forth. The first is if you approve our recommendation tonight, we will immediately advertise the position in all of the professional organizations where Finance Officers can be recruited in the state and also in the state of Virginia. If recruitment is not successful, then we'll come back to the Board and see if you want to look at increasing the salary even higher. If that doesn't work, then we've talked, Johnna and I are becoming creative because this truly is a statewide crisis. This is not a Caswell County crisis. This truly is a statewide crisis, and we're going to have to be creative to find a statewide solution. So we may look at things like sharing a Finance Officer with another county or contracting for a Finance Officer to oversee everything. So those are still options on the table, but we want to give it our best shot in trying to recruit somebody at this higher salary. I'm happy to answer questions.

Commissioner Rose said one question I have is you said that I guess upon filling this Finance position, the Isley Group goes away. County Manager Paschal said if we get a qualified person. Commissioner Rose said okay. So a qualified person, then we stop paying that group for that amount of money. Is there anything in the contract that says that they have, or I mean anything's guaranteed through the whole fiscal year? Or does it just when we're done; we're done?

Johnna Sharpe said good evening. I'll take that. We have significantly scaled back Isley already. Right now there is very little that they're doing for us, and so there is no expectation that they go to the end of the fiscal year. They go until we're not given them any work anymore, and they know that we are in the process of bringing everything we can back in-house because honestly that's the only way staff is going to learn how to do it. I'm not sure if Renee shared with you, but we have been successful in hiring a new Accounting Specialists, which is going to give us a lot of capacity to do some of the work or a good bit of the work that the Isley Group had been doing.

October 21, 2024

The biggest thing they had been working on for us recently was the bank reconciliations, and for 2024 we are going to try and bring those in and do those in-house.

Commissioner Rose said okay. You did say we did budget \$85,000 this year for them? Johnna Sharpe said right, but certainly our hope is that we won't need all of that. County Manager Paschal said and this is the reason why {pointing to Johnna Sharpe}. Commissioner Rose said do we know how much we have spent so far? Johnna Sharpe said we've probably spent maybe somewhere between \$20 and \$30,000 probably so far. Maybe not that much, but that's the most we spent. And their bills are dropping off pretty dramatically right now. Commissioner Rose said thank you.

Chairman Jefferies asked if anyone else on the Board have any questions?

Vice Chairman Holt asked when you're advertising this with us being such a smaller county and budget, does that help any with that or the bottom line? County Manager Paschal said I'm sorry. Vice chairman Holt said the salary. County Manager Paschal said generally people in the profession are interested in making the most money that they can. Somebody, depending on their personal circumstances, may find this environment more appealing than a larger place that pays more. I think that is possible, but there are no guarantees. Vice Chairman Holt said I have to see. County Manager Paschal said I'm sorry. Vice Chairman Holt said I'd have to see if Plan B would help.

Chairman Jefferies said anyone else?

County Manager Paschal said there is... I'm sorry. I don't... I just had a thought. There is room between Grade 81 and the manager salary grade so we could raise the salary above grade 81.

Commissioner Yarbrough said just a question Renee, and you might not know. I know Person, you said, is offering a much higher salary and still doesn't have a candidate. What's Person's budget? Do you know? County Manager Pascal said not right off. I know their population is close to twice as much as us. Commissioner Yarbrough said yes. Okay, so the recommended increase in salary is on the low end, if my math is correct, about \$8,500, and on the high end about \$12,500. Just figuring off the top of my head. County Manager Pascal said that is correct. Yes, I ran those numbers. Commissioner Yarbrough said well I don't think it's a number that we can't do. I think we can do that, and I think if I heard Commissioner Holt right. Is that going to be enough, or do we just try it and see? County Manager Paschal said we're willing to try and see. We may be back to you. It just depends.

Commissioner Rose said I guess one question I have is say we advertise it and we get some qualified candidates that actually look at it. I guess there can be some negotiation there if somebody's serious. They could be brought to us and say this is who we have, this is the qualifications, but this is kind of what they're looking at. It depends on if we can do it or not, but I do agree with you this is an extremely vital position. We need the right person there. Thank you.

October 21, 2024

Chairman Jefferies asked if there was anyone else?

Commissioner Gwynn said I agree wholeheartedly if we can get them at that point, but even if we have to negotiate and go a little higher, I think it would be well worth it.

Johnna Sharpe said you could put in the job advertisement, salary dependent upon qualifications. But if you don't have some maximum, you're going to get a lot of applications for people who would not be willing to accept the salary that you're willing to offer. So you could open it up a little bit, but then you're just going to get people to apply who at the end of the day won't even consider it. One thing we may want to consider is to do maybe the first review within a very short period of time. People work to a deadline. Typically, people aren't going to apply until the last minute, but at least you could put in the job announcement that there'd be a first review as of this date. If we don't have many qualified applicants or any, then we could come back with that information and possibly go ahead and consider a change to the salary, if we get early indications that it's not going to be sufficient. So we don't wait four weeks, and then know that there's no one qualified in the bunch.

Commissioner Yarbrough said what kind of time frame you thinking? Mrs. Sharpe said I mean I would say get it out and give people you know a couple weeks to do that first look and see what we get. Commissioner Yarbrough said okay.

Chairman Jefferies said I think we need a motion to give her the okay to advertise.

A **motion** was made by Commissioner Rose and seconded by Commissioner Gwynn to have the county manager advertise that position at the grade think it was 82. County Manager Paschal said 81.

Commissioner Yarbrough asked if the position was going to be classified as a CFO? County Manager Paschal said so I think we settled on Finance Officer.

A **motion** was made by Commissioner Rose and seconded by Commissioner Gwynn and **carried unanimously** to have the county manager advertise that position at the grade think it was 81. (Ayes: Commissioners McVey, Yarbrough, Rose, Gwynn, Holt, and Jefferies)

BOARDS AND COMMITTEE APPOINTMENTS:

ABC Board: There is 2 members who termed off the Board as of 10/31/2024. The members are Graham Dailey and Wayne Barker.

A **motion** was made by Commissioner Yarbrough to **reappoint Graham Dailey and Wayne Barker to the ABC Board.**

A **nomination** was made by Commissioner McVey to **appoint Randy Poole to the ABC Board.**

The votes were tallied and the nomination that received the most votes was to **reappoint Graham Dailey and Wayne Barker to the ABC Board.**

October 21, 2024

Board of Health:

There is 1 current member who termed off the Board as of 10/31/2024. She is as follows: Michelle Gaskins. Application received from Michelle Gaskins.

Caswell County Adult Advisory: There is 1 current member who termed off the Board as of 10/31/2024 and 2 vacancies. She is as follows: Cynthia Perkins. Application received from Cynthia Perkins.

Juvenile Crime Prevention Council: There is 1 current member who termed off the Board as of 6/30/2024 and 3 vacancies. She is as follows: Cynthia Claiborne. Application received from Cynthia Claiborne.

Senior Center Advisory Board: There is 1 current member who termed off the Board as of 6/30/2024. She is as follows: Cynthia Claiborne. Application received from Cynthia Claiborne.

A **motion** was made by Commissioner Yarbrough and seconded by Commissioner Rose and **carried unanimously to appoint the one applicant who applied to the Board of Health, Caswell Adult Advisory Council, Juvenile Crime Prevention Council, and the Senior Center Advisory Board.** (Ayes: Commissioners Holt, Gwynn, Jefferies, McVey, Rose, and Yarbrough)

COUNTY MANAGER UPDATES:

County Manager Paschal said thank you Mr. Chair. I do want to call your attention to the emails that I've been sending. Regarding... I've been sending a weekly, the list of items of information at the end of every week. I just want to mention a few things. Regarding outside attorney fees, Melissa Miller has verified that the invoice for Carolina Sunrock case can be paid from the 23-24 last year's budget, which is still open. In the 24-25 budget we have a total of \$15,000 budgeted for outside council. \$8,000 of which is still available to pay attorney fees, and the animal control case is estimated at \$4,000 so we can cover that from the budget. The elevator work will start at the new court house November 16th through the 19th. There was in the items of information that went out on October 7th, a Needs Based Grant for schools. That did not come to the Board for approval; so I wanted you to be aware of it. The application is for \$10 million in change to replace the HVAC system at Oakwood Elementary. The application or if awarded the grant, it would require a county match of \$539,135. I have reached out to the Superintendent for more information. This was sent two weeks ago. I've spent a good deal of my time getting to know the County employees of Caswell County, and without exception, I am impressed by what I see. These folks are hardworking. They're committed. They're not paid as much as their colleagues in some other counties, but they are doing the same work of their other colleagues, and I just want to commend our employees. We have a great team. They work together like I have never seen in any other place. Regarding the week of October 14th, I don't think there's anything that I need to update you on regarding that. Thank you.

Chairman Jefferies said okay. Does anybody on the Board have any questions for Mrs. Paschal? Okay, we will move on. Thank you.

October 21, 2024

COUNTY ATTORNEY UPDATES:

County Attorney Johnston said thank you Mr. Chairman. Good evening Mr. Chairman and members of the Board. I just wanted to give you all a brief...

County Manager Paschal said sorry. So we promised expenditure reports. We promised financial reports, but revenues are not in good enough order at this point to be able to give you revenues so we do have expenditure reports. I'll just passed those out. We are open to your feedback if there's other things that you want to see in this report.

Chairman Jefferies asked if that was all you have Mrs. Paschal? County Manager Paschal said pardon? Chairman Jefferies aske if that's all you have, and County Manager Paschal said yes. I'm sorry Russell. County Attorney Johnston said no problem.

County Attorney Johnston said thank you Mr. Chairman. So just briefly I wanted to update the Board on the Delinquent Tax collection process. We do have three tax foreclosure sales scheduled for this Friday at 12 pm at the courthouse. And Mr. Chairman, if I may approach, I wanted to hand out copies of the sales so you could have these for your records. Chairman Jefferies said okay. Thank you. Attorney Johnston said and members of the Board, these sales have been posted at the Courthouse, and they're also advertised in the Caswell Messenger, which is a state statute. I'll keep you all posted of the sales, and I'll have further updates for you in our Closed Session. Thank you.

COMMISSIONER COMMENTS:

Commissioner Rose: Thank you Mr. Chairman. I had the privilege to attend the Providence Fire Department, who had their grand opening for their substation on October the 14th. I'd just like to commend all the fireman on their hard work and dedication. They've got a really nice substation over there, and it should cut down a huge amount on response times where it's located. I just want to thank all of them that were involved. That's all I have.

Commissioner Gwynn: Melissa Williamson and I worked at the medicine giveaway. I think it went really well. We had quite a few people that really picked up a lot of medicine. The other thing I want to report on, and we'll really get into that maybe after the election is PTRC wants to put on two more delegates from Caswell County. We will have more voting power, and I'm thinking and they mentioned it may be good to wait until after the election because we don't know who will be here. But that would be something that we would need to take up at least in January or February.

ANNOUNCEMENTS AND UPCOMING EVENTS:

- October 28, 2024 Caswell Candy Trail 3-5 pm in Yanceyville
- November 4, 2024 Board of Commissioners Meeting at 6:30 p.m. at the Historic Courthouse
- November 11, 2024 County Offices closed for Veterans Day
- November 18, 2024 Board of Commissioners Meeting at 6:30 p.m. at the Historic Courthouse

October 21, 2024

- November 21, 2024 Joint Town Meeting at 6 pm at the Yanceyville Municipal Building
- November 28 and 29, 2024 County Offices closed for Thanksgiving

CLOSED SESSION:

A motion was made at 7:01 pm by Commissioner Gwynn, and seconded by Commissioner Holt and **carried unanimously** to consult with an attorney employed or retained by the public body in order to preserve the attorney-client privilege between the attorney and the public body, which privilege is hereby acknowledged NCGS 143-318.11 (a) (3). (Ayes: Commissioners McVey, Yarbrough, Rose, Holt, Gwynn, and Jefferies)

ADJOURNMENT:

A **motion** was made at 7:58 pm by Commissioner Yarbrough and seconded by Commissioner Rose and **carried unanimously** to adjourn the meeting. (Ayes: Commissioners McVey, Yarbrough, Rose, Holt, Gwynn, and Jefferies)

Carla R. Smith
Clerk to the Board

Jeremiah Jefferies
Chairman

October 21, 2024