

STATE OF NORTH CAROLINA

COUNTY OF VANCE

The Vance County Board of Commissioners met in special session on Monday, June 24, 2024 at 4:00 p.m. in the commissioners' conference room, Vance County Administration Building, 122 Young Street, Henderson, NC. Those commissioners present were as follows: Chair R. Dan Brummitt, Vice-Chair Leo Kelly, Jr., Commissioners Sean A. Alston, Sr., Carolyn Faines, Thomas S. Hester, Jr., and Archie B. Taylor, Jr.

Absent: Commissioner Yolanda Feimster.

Also present were County Manager C. Renee Perry, Finance Director Stephanie Williams, and Clerk to the Board Kelly H. Grissom. County Attorney Jonathan S. Care was absent.

Commissioner Carolyn Faines gave the invocation.

The purpose of the special meeting was to approve the FY 2024-25 Budget Ordinance and approve the audit contract for FY 2023-24.

FY 2024-25 Budget Ordinance. Motion was made by Commissioner Sean A. Alston, Sr. to approve the FY 2024-25 Budget Ordinance. This motion was seconded by Commissioner Leo Kelly, Jr.

Commissioner Carolyn Faines stated that she is opposed to the tax rate, but she will support the budget because she feels it is best for the county as a whole.

Commissioner Dan Brummitt stated that the budget is a 16% increase over last year's budget and \$4.7M is put into a savings account. The actual operating budget decreased from last year, mostly due to short staffing at social services. He stated that he cannot support a 10 cent tax increase.

Commissioner Leo Kelly, Jr. stated that if we do not grow our budget, we cannot grow our county. He stated that he wants to move the county forward and this is a good step to do so.

Commissioner Thomas S. Hester, Jr. stated that he will not support a budget that is not revenue neutral. He is also opposed to the 23% increase in the board's salary, that now includes a travel allowance, when employees get 7%.

Commissioner Archie B. Taylor, Jr. noted that there has not been a tax increase in eight years, and our county is in dire need of improvements including a new EMS station and a new jail. He echoed Commissioner Kelly's remarks and stated that we must move the county forward.

Vote on the motion to approve the FY 2024-25 Budget Ordinance was ayes – four (4); noes – two (2), with the dissenting votes being cast by Commissioner Dan Brummitt and Commissioner Thomas S. Hester, Jr.



**Vance County, North Carolina
FY 2024-25 Budget Ordinance**

BE IT ORDAINED by the Board of Commissioners of Vance County, North Carolina, meeting this 24th day of June 2024, that revenues and expenditures are hereby appropriated for the operation of Vance County government and its related activities for the fiscal year beginning July 1, 2024, and ending June 30, 2025, according to the following summaries and schedules:

SECTION 1. GENERAL FUND (10)

The following amounts are hereby appropriated in the General Fund for the fiscal year beginning July 1, 2024 and ending June 30, 2025.

A. Expenditures Authorized by Departments:

Department	Amount
410 - Governing Body	417,475
430 - Elections	416,193
440 - Administration/Finance	1,491,713
450 - Tax Department	916,837
470 - Legal Services	67,600
480 - Register of Deeds	416,018
490 - Information Technology	595,753
491 - Economic Development Commission	295,582
500 - County Administration Building	256,681
501 - County Office Building	89,253
502 - Henry A. Dennis Building	79,482
505 - Courthouse	533,399
510 - Sheriff's Office	5,905,854
514 - Justice Assistance Grant	7,000
517 - Sheriff's Interdiction Program	1,000
518 - School Resource Officers	385,998
519 - Eaton Johnson Building	1,021,007
520 - Jail	4,866,750
525 - Environmental Services	55,000
530 - EMS	4,058,145
531 - Fire	1,586,623
541 - Planning & Development	340,453
542 - Code Enforcement	500,897
555 - Central Services	415,852
576 - Soil & Water Conservation	148,637
580 - Mental Health	280,100
590 - Public Health	1,008,380
599 - Animal Services	677,370
600 - Contributions to Other Agencies	2,419,006
601 - Smart Start Program - Cooperative Extension	88,250
604 - Cooperative Extension - 4-H	13,000
605 - Cooperative Extension Services	237,054
607 - Veterans Service	148,401
610 - Social Services	10,547,452
611 - Program on Aging	848,212
613 - DSS - Vending/Foster Care Contributions	4,736
615 - Nutritional Meals Program	120,777

619 - Youth Services - NYPUM	167,315
620 - Friends of Youth	66,700
621 - 911 Emergency Communications	1,933,973
622 - Farmers Market	37,863
629 - Flow Thru Departments	950,000
681 - Schools - Current Expense	9,245,865
Schools - Capital Outlay	775,000
683 - Community College - Current Expense	1,458,676
Community College - Capital Outlay	41,220
Financing for Parking Lot	42,032
696 - Transfers to Other Funds	4,780,261
999 - Contingency	50,000
General Fund Expenditures - Grand Total	60,810,845

It is estimated that the following revenues will be available in the General Fund for the fiscal year beginning July 1, 2024 and ending June 30, 2025:

B. Revenues Anticipated:

Department	Amount
301 - Ad Valorem Taxes	32,183,042
315 - Vehicle Rental Taxes	40,000
325 - Privilege Licenses	1,200
329 - Investment Earnings	910,000
332 - Animal Services Fees	80,600
333 - Cooperative Extension Revenues	9,300
334 - 4-H Revenues	5,500
342 - Planning Fees	20,500
345 - Local Government Sales Tax	13,066,621
346 - State Revenues	162,000
347 - ABC Revenues	272,500
<i>*ABC Revenues are to be used for the treatment of alcoholism or substance abuse, or for research or education on alcohol or substance abuse</i>	
348 - DSS Revenues	5,357,172
353 - Federal Revenues	59,000
356 - Register of Deeds Revenues	316,312
357 - Inspection Fees	407,395
358 - Jail Revenues	305,671
359 - Sheriff Revenues	257,050
360 - Ambulance Revenues	1,891,140
367 - Refunds & Reimbursements	1,178,863
369 - Revenue from City of Henderson	1,176,671
370 - Miscellaneous Revenues	462,386
380 - Grants	322,677
397 - Transfers from Other Funds	2,325,245
General Fund Revenues - Grand Total	\$ 60,810,845

SECTION 2. FACILITIES FEES FUND (17)

The following is hereby appropriated in the Facilities Fees Fund for the fiscal year beginning July 1, 2024 and ending June 30, 2025:

A. Expenditures Authorized:

Account	Amount
Operating Expenditures	80,700
Total Expenditures - Facilities Fees	80,700

It is estimated that the following revenues will be available in the Facilities Fees Fund for the fiscal year beginning July 1, 2024 and ending June 30, 2025:

B. Revenues Anticipated:

Account	Amount
Investment Earnings	200
Court Fees	80,500
Total Revenues - Facilities Fees	\$ 80,700

SECTION 3. DEBT SERVICE FUND (20)

The following is hereby appropriated in the Debt Service Fund for the fiscal year beginning July 1, 2024 and ending June 30, 2025:

A. Expenditures Authorized:

Account/Debt Satisfaction Date	Amount
USDA Debt Service Reserve - Animal Shelter	8,003
Lease Payment Principal - VGCC (2030)	65,600
Lease Payment Interest - VGCC (2030)	4,932
Lease Payment Principal - Animal Shelter (2047)	46,551
Lease Payment Interest - Animal Shelter (2047)	33,473
Lease Payment Principal - 2017 CIP Projects (2032)	106,600
Lease Payment Interest - 2017 CIP Projects (2032)	8,015
Bank Escrow Arbitrage	4,473
Total Expenditures - Debt Service	\$ 277,647

It is estimated that the following revenues will be available in the Debt Service Fund for the fiscal year beginning July 1, 2024 and ending June 30, 2025:

B. Revenues Anticipated:

Account	Amount
Transfer from General Fund	277,647
Total Revenues - Debt Service	\$ 277,647

SECTION 4. DEBT SERVICE FUND - SCHOOLS (21)

The following is hereby appropriated in the Debt Service Fund - Schools for the fiscal year beginning July 1, 2024 and ending June 30, 2025:

A. Expenditures Authorized:

Account/Debt Satisfaction Date	Amount
CIP-Dabney (EJ Exchange) Principal	452,413
CIP-Dabney (EJ Exchange) Interest	89,777
Elementary School - Principal (2030)	647,800
Elementary School - Interest (2030)	48,704
Qualified School Construction Bonds (2026)	261,621
Qualified School Construction Bonds - Interest (2026)	26,633
Qualified Zone Academy Bonds - Schools (2028)	123,155
Total Expenditures - Debt Service Schools	\$ 1,650,103

It is estimated that the following revenues will be available in the Debt Service Fund - Schools for the fiscal year beginning July 1, 2024 and ending June 30, 2025:

B. Revenues Anticipated:

Account	Amount
Transfer from Capital Reserve - Schools	1,650,103
Total Revenues - Debt Service Schools	\$ 1,650,103

SECTION 5. SOLID WASTE ENTERPRISE FUND (30)

The following is hereby appropriated in the Solid Waste Enterprise Fund for the fiscal year beginning July 1, 2024 and ending June 30, 2025:

A. Expenditures Authorized:

Account	Amount
Operating Expenses - Solid Waste Management	2,783,358
Total Expenditures - Solid Waste Management	\$ 2,783,358

It is estimated that the following revenues will be available in the Solid Waste Enterprise Fund for the fiscal year beginning July 1, 2024 and ending June 30, 2025:

B. Revenues Anticipated:

Account	Amount
Solid Waste Household User Fees	2,417,250
Other Fees & Taxes	148,000
Grants	2,125
Miscellaneous Revenues	77,500
Fund Balance Appropriated	138,483
Total Revenues - Solid Waste Management	\$ 2,783,358

SECTION 6. REAPPRAISAL RESERVE FUND (40)

The following is hereby appropriated in the Reappraisal Reserve Fund for the fiscal year beginning July 1, 2024 and ending June 30, 2025:

A. Expenditures Authorized:

Account	Amount
Octennial Reserve - Year 2032	200,000
Total Expenditures - Reappraisal Reserve	\$ 200,000

It is estimated that the following revenues will be available in the Reappraisal Reserve Fund for the fiscal year beginning July 1, 2024 and ending June 30, 2025:

B. Revenues Anticipated:

Account	Amount
Contributions from General Fund	200,000
Total Revenues - Reappraisal Reserve	\$ 200,000

SECTION 7. SPECIAL FIRE TAX FUND (43)

The following is hereby appropriated in the Special Fire Tax Fund for the fiscal year beginning July 1, 2024 and ending June 30, 2025:

A. Expenditures Authorized:

Account	Amount
Telephone/Postage (Verizon Service for MDTs)	12,000
Contracted Services - Financial Reviews	18,000
Tax Refunds	500
Administrative Fees	2,000
Kerr Lake/Golden Belt Merger - Substation Debt	33,900
Part Time Assistance	957,224
<i>*Includes reimbursable funding for up to two positions at all VFDs with exception of Epsom which gets one (15 total positions - Up to \$47,022 per position which includes VFD's</i>	

<i>portion of Fed and State withholding taxes and estimated Workman's Comp insurance)</i> <i>**Funding provided for up to 60 hours per week</i>	
Rescue Squad Part Time Assistance	130,000
Contributions to Fire Departments (\$130,000 to all depts.)	1,170,000
Rotating Capital Proceeds (Drewry/Epsom)	30,000
Total Expenditures - Special Fire Tax	\$ 2,353,624

It is estimated that the following revenues will be available in the Special Fire Tax Fund for the fiscal year beginning July 1, 2024 and ending June 30, 2025:

B. Revenues Anticipated:

Account	Amount
Fire Tax	2,150,036
Fund Balance Appropriated	203,588
Total Revenues - Special Fire Tax	\$ 2,353,624

SECTION 8. ROOM OCCUPANCY TAX (45)

The following is hereby appropriated in the Room Occupancy Tax Fund for the fiscal year beginning July 1, 2024 and ending June 30, 2025:

A. Expenditures Authorized:

Account	Amount
Operating Expenses - Tourism Development	563,816
Total Expenditures - Room Occupancy Tax	\$ 563,816

It is estimated that the following revenues will be available in the Room Occupancy Tax Fund for the fiscal year beginning July 1, 2024 and ending June 30, 2025:

B. Revenues Anticipated:

Account	Amount
Room Occupancy Tax Proceeds	524,966
Investment Earnings	15,150
Miscellaneous Revenues	18,700
Fund Balance Appropriated	5,000
Total Revenues - Room Occupancy Tax	\$ 563,816

SECTION 9. ECONOMIC DEVELOPMENT PROJECT FUND (47)

The following is hereby appropriated in the Economic Development Project Fund for the fiscal year beginning July 1, 2024 and ending June 30, 2025:

A. Expenditures Authorized:

Account	Amount
Special Projects	951,300
Horner Trust (Restricted Revenue)	132,100
Total Expenditures - Economic Dev. Project Fund	\$ 1,083,400

It is estimated that the following revenues will be available in the Economic Development Project Fund for the fiscal year beginning July 1, 2024 and ending June 30, 2025:

B. Revenues Anticipated:

Account	Amount
Horner Trust	132,100

EDA Grant	951,300
Total Revenues - Economic Development Project Fund	\$ 1,083,400

SECTION 10. CAPITAL RESERVE FUND - SCHOOLS (60)

The following is hereby appropriated in the Capital Reserve Fund - Schools for the fiscal year beginning July 1, 2024 and ending June 30, 2025:

A. Expenditures Authorized:

Account	Amount
Special Projects	844,432
Transfer to General Fund - Capital Outlay (Schools)	775,000
Transfer to Debt Service - Fund 21 (School Debt)	1,650,103
Total Expenditures - Capital Reserve Fund - Schools	\$ 3,269,535

It is estimated that the following revenues will be available in the Capital Reserve Fund - Schools for the fiscal year beginning July 1, 2024 and ending June 30, 2025:

B. Revenues Anticipated:

Account	Amount
Investment Earnings	50,000
QSCB Interest Reimbursement	85,000
Lottery Proceeds	384,535
½ Sales Tax - 30% Schools	1,050,000
½ Additional Sales Tax Schools	1,700,000
Total Revenues - Capital Reserve Fund - Schools	\$ 3,269,535

SECTION 11. CAPITAL RESERVE FUND - GENERAL (61)

The following is hereby appropriated in the Capital Reserve Fund - General for the fiscal year beginning July 1, 2024 and ending June 30, 2025:

A. Expenditures Authorized:

Account	Amount
Special Projects	500,000
Transfer to General Fund	1,500,000
Total Expenditures - Capital Reserve Fund - General	\$ 2,000,000

It is estimated that the following revenues will be available in the Capital Reserve Fund - General for the fiscal year beginning July 1, 2024 and ending June 30, 2025:

B. Revenues Anticipated:

Account	Amount
Investment Earnings	
Transfer From General Fund	1,473,302
Fund Balance Appropriated	526,698
Total Revenues - Capital Reserve Fund - General	\$ 2,000,000

SECTION 12. EMERGENCY TELEPHONE SYSTEM - WIRELESS FUND (71)

The following is hereby appropriated in the Emergency Telephone System - Wireless Fund for the fiscal year beginning July 1, 2024 and ending June 30, 2025:

A. Expenditures Authorized:

Account	Amount
Emergency Communications	159,926

Capital Outlay	230,800
Total Expenditures - Emergency Telephone System - Wireless Fund	\$ 390,726

It is estimated that the following revenues will be available in the Emergency Telephone System - Wireless Fund for the fiscal year beginning July 1, 2024 and ending June 30, 2025:

B. Revenues Anticipated:

Account	Amount
Investment Earnings	5,000
Surcharge - 911 ETS Funds	385,726
Total Revenues - Emergency Telephone System - Wireless Fund	\$ 390,726

SECTION 13. CUSTODIAL FUNDS (72-78)

Custodial Funds (72-78)	Amount
M.E.R.P. (72)	500,000
Protective Payee (73)	100,000
Register of Deeds Automation Funds (75)	97,619
Fines and Forfeitures (76)	58,000
Jail Inmate Trust (77)	20,000
Opioid Settlement (78)	315,053
Total Custodial Funds	\$ 1,090,672

SECTION 14. CONTRIBUTIONS FROM GENERAL FUND TO OTHER FUNDS

(These monies are transferred from the General Fund to other funds and are *deducted* in final computations inasmuch as they are included in other funds.)

Other Funds (10-696)	Amount
Debt Service (20)	277,647
Reappraisal Reserve (40)	250,000
Capital Reserve - Schools (60) Sales Tax Proceeds	2,750,000
Water Fund (16)	29,312
Total Contributions to Other Funds	\$ 3,306,959

SECTION 15. TOTAL BUDGET

GRAND TOTAL EXPENDITURES AUTHORIZED	\$ 76,460,903
GRAND TOTAL REVENUES ANTICIPATED	\$ 76,460,903

SECTION 16. BUDGET SUMMARY

Fund	Amount
(10) General Fund	60,810,845
(17) Facilities Fees Fund	80,700
(20) Debt Service Fund	277,647
(21) Debt Service - Schools Fund	1,650,103
(30) Solid Waste Enterprise Fund	2,689,835
(40) Reappraisal Reserve Fund	200,000
(43) Fire Tax Fund	2,353,624
(45) Room Occupancy Tax Fund	563,816
(47) Economic Development Project Fund	1,083,400
(60) Capital Reserve - Schools Fund	3,269,535
(61) Capital Reserve - General Fund	2,000,000
(71) Emergency Telephone System Fund	390,726
(72) MERP Fund	500,000

(73) Protective Payee Fund	100,000
(75) ROD Automation	97,619
(76) Fines and Forfeitures	58,000
(77) Jail Inmate Trust	20,000
(78) Opioid Settlement	315,053
Budget Subtotal	76,460,903
Less: Contributions from General Fund to Other Funds	-3,306,959
Budget Grand Total	\$ 73,153,944

SECTION 17. PUBLIC SCHOOLS

A. Capital Outlay

Appropriations to Capital Outlay - Schools are allocated by project pursuant to NCGS 115C-419B. Any amendments that increase or decrease expenditures among line items within the Capital Outlay appropriation by more than ten percent (10%) from the amount contained in this Budget Ordinance or by subsequent action must receive prior approval by the Board of Commissioners. The reserved amount will be distributed upon receipt and approval of school projects by the Board of County Commissioners. No Capital Outlay funds may be expended until itemization of such funds is approved by the Board of Commissioners.

Account	Amount
Capital Outlay	575,000
Technology Upgrades	200,000
Total Capital Outlay	\$ 775,000

B. Current Expense

Account	Amount
Current Expense	9,245,865
Total Current Expense - Public Schools	\$ 9,245,865

Total Capital Outlay and Current Expense:

Account	Amount
Total Public School Appropriation (Excluding Bonds and Long-Term Indebtedness)	\$ 10,020,865

SECTION 18. TOURISM DEVELOPMENT

The County of Vance established a Tourism Development Authority, effective January 1, 2002. Room Occupancy Tax proceeds generated from the six percent (6%) tax are controlled by the Vance County Tourism Development Authority, with fiscal accounting of such funds performed by the County Finance Director. Such funds are included in this budget ordinance for accounting purposes although under the direct control of the Tourism Development Authority.

SECTION 19. MILEAGE REIMBURSEMENT RATE

The County reimbursement for private vehicle mileage expense in the conduct of official business is set at the standard mileage rate issued by the Internal Revenue Service.

SECTION 20. METHOD OF LEVY

The tax levy is based on the single levy method. Under this method all taxes are levied for the General Fund, except the Special Fire Tax, which in turn will generate the required revenues in other funds through contributions to those funds. Other revenues will also be received in the General Fund and will comprise the Contributions to Other Funds.

SECTION 21. TAX RATES

A. Property Tax

An ad valorem tax rate of 71.29¢ per \$100.00 at full valuation is hereby set as the official tax rate for the County of Vance for the fiscal year beginning July 1, 2024 and ending June 30, 2025. This rate is based on a total estimated valuation of \$4,428,162,298 and an estimated rate of collection of 97.62%, which is the actual tax collection rate for FY 2022-2023.

B. Special Fire Tax

The official tax rate for the defined Special Fire Protection Service District in Vance County will be 7.0¢ per \$100 of full valuation for the fiscal year beginning July 1, 2024 and ending June 30, 2025. This rate is based on a total estimated valuation of \$3,041,729,712 with an estimated collection rate of 97.62% which does not exceed the actual tax collection rate for FY 2022-2023 for the Special Fire Protection Service District.

C. Solid Waste User Household Fee

There is hereby levied for the fiscal year beginning July 1, 2024 and ending June 30, 2025 a Solid Waste Household User Fee (SWUHF) of \$125.00 per household. The SWUHF shall be assessed on all residential dwelling units in Vance County including those located inside the city/town limits of Henderson, Kittrell, and Middleburg.

SECTION 22. FEES FOR SERVICES

Charges for services and fees by Vance County departments, excluding those established by State Statute, are levied in the amounts set forth in the attached Fee Schedule (Attachment 1). Charges for services and fees are subject to change during the fiscal year by action of the Vance County Board of Commissioners.

SECTION 23. COUNTY MANAGER AUTHORITY

- a. The Manager may execute contracts for construction repair projects which do not require formal competitive bid procedures.
- b. The Manager may execute contracts for: (1) purchase of apparatus, supplies and materials, or equipment which is within budgeted department appropriations, (2) leases or personal property for a duration of one year or less and within budgeted departmental appropriations, and (3) services which are within department appropriations.
- c. The Manager may execute grant agreements to or from public and nonprofit organizations that are within budgeted appropriations, unless grantor organization requires execution by the Board of Commissioners.
- d. The Manager may execute contracts, as the lessor/lessee of real property, which are of one-year duration or less, if funds are within budgeted appropriations.
- e. The Manager may declare and dispose of surplus property with a value not to exceed \$10,000 as allowed and described per NCGS 160A-266.
- f. The County may receive and solicit donations in support of programs and activities performed by County departments which includes but is not limited to, Animal Services, Veteran Services, Sheriff's Office, and Department of Social Services. The Manager may delegate this authority to departments and staff as necessary.
- g. The manager may transfer amounts between objects of expenditures and between departmental appropriations in the same fund without limitation and without a report to the Board of Commissioners.

SECTION 24. DISPENSATION

Copies of this Budget Ordinance shall be furnished to the Budget & Finance Director and to the County Manager as Budget Officer of Vance County for direction in executing official duties as prescribed by law.

Adopted this 24th day of June, 2024.

R. Dan Brummitt (signed)
R. Dan Brummitt, Chair
Vance County Board of Commissioners



**Vance County Water District
FY 2024-2025 Budget Ordinance**

BE IT ORDAINED by the Board of the Vance County Water District meeting this 24th day of June, 2024, that revenues and expenditures are hereby appropriated for the operation of Vance County Water District and its related activities for the fiscal year beginning July 1, 2024 and ending June 30, 2025 according to the following summaries and schedules:

SECTION 1. WATER ENTERPRISE FUND (16)

The following is hereby appropriated in the Water Enterprise Fund for the fiscal year beginning July 1, 2024 and ending June 30, 2025:

A. Expenditures Authorized:

Account	Amount
Operating Expenditures	744,812
Debt Service	545,265
Total Expenditures - Water Fund	\$ 1,290,077

It is estimated that the following revenues will be available in the Water Enterprise Fund for the fiscal year beginning July 1, 2024 and ending June 30, 2025:

B. Revenues Anticipated:

Account	Amount
Water Fees	1,150,073
Miscellaneous Revenues	140,004
Transfer from General Fund	0
Appropriated Fund Balance	0
Total Revenues - Water Fund	\$1,290,077

SECTION 2. FEES FOR SERVICES

Charges for services and fees by the Vance County Water District, excluding those established by State Statute, are levied in the amounts set forth in the attached Fee Schedule (Attachment 1). Charges for services and fees are subject to change during the fiscal year by action of the Vance County Water District Board.

SECTION 3. DISPENSATION

Copies of this Budget Ordinance shall be furnished to the Finance Director and to the County Manager as Budget Officer of the Vance County Water District for direction in executing official duties as prescribed by law.

Adopted this 24th day of June, 2024.

R. Dan Brummitt (signed)
R. Dan Brummitt, Chair
Vance County Water District Board



Audit Contract for FY 2023-24. Finance Director Stephanie Williams stated that Thompson, Price, Scott, Adams & Co. has presented a contract to continue as the auditors for the county for the fiscal year ending June 30, 2024. The fee for the audit will be \$58,800. Additionally, the Office of the State Auditor now requires a separate engagement for testing of Medicaid, other DSS programs for all counties, new GASB laws, as well as ARPA requirements. This testing goes beyond the scope of a typical audit. Recommendation: Approve the contract with Thompson, Price, Scott, Adams, & Co. to perform the annual financial audit for the fiscal year ending June 30, 2024.

Motion was made by Commissioner Thomas S. Hester, Jr. to approve the contract with Thompson, Price, Scott, Adams, & Co. to perform the annual financial audit for the fiscal year ending June 30, 2024. This motion was seconded by Commissioner Sean A. Alston, Sr.

It was noted that during the June 3 regular meeting, this matter was tabled in order to include performance expectations in the contract. County Manager C. Renee Perry stated that audit contracts are approved by the Local Government Commission and no edits were able to be made to the contract.

Vote on the motion to approve the audit contract was unanimous.

As there was no further business, Chairman R. Dan Brummitt adjourned the meeting.

Approved and signed July 1, 2024.

R. Dan Brummitt (signed)
R. Dan Brummitt, Chair