

YADKIN COUNTY BOARD OF COMMISSIONERS SPECIAL/BUDGET WORK SESSION MINUTES

Tuesday, February 11, 2014

The Board of Commissioners of the County of Yadkin, State of North Carolina, met for a Special Session/Budget Work Session at the Yadkin Moose Lodge No. 2149 located at 1432 County Club Road, Yadkinville, NC on Tuesday, February 11, 2014 at 6:00pm.

Present were:

Chairman Kevin Austin
Vice Chairman David Moxley
Commissioner Gilbert Hemric
Commissioner Marion Welborn
Commissioner Frank Zachary

Staff present: County Attorney, Ed Powell; County Manager, Aaron Church; Deputy County Manager/Finance Officer, Lisa Hughes; and Deputy Clerk to the Board, Tanya Gentry.

Chairman Austin called the meeting to order at 6:15pm.

The Board discussed the following Fiscal Year 2014-2015 Budget matters:

Insurance Costs

Lisa Hughes addressed the Board. The Board reviewed the amounts that had been budgeted for the Self-Insurance Fund each year since it was established in FY2012. They also reviewed the amounts that had been budgeted for worker's compensation and property & liability insurance each year since FY2009. Lisa Hughes provided the Board with an estimated amount that should be budgeted for each of those expenses for Fiscal Year 2015.

Retirement Costs

Lisa Hughes addressed the Board. The Board reviewed the general and LEO retirement costs. These costs are estimated to increase 0.10% for FY2015.

Staff Positions

County Manager Church and Lisa Hughes addressed the Board. The Parks & Recreation Department currently has three employees. When the 5-D Park is completed, at least one employee will be needed at the Park during the times it is open to the public. The Board will need to determine the number of days per week the 5-D Park will be open and what the hours of operation are before a determination can be made on the number of additional employees the Parks & Recreation Department will need.

The Board reviewed the positions that are currently vacant and some other new positions that may be needed.

Chairman Austin called a recess. The recess was from 7:15pm to 7:40pm.

Debt

The Board reviewed the County's debt and discussed having staff look into possibly paying off the Highway 21 Waterline DENR loan.

Jail Food & Provisions

The Board reviewed the amounts budgeted each year for jail food & provision costs since FY2009. The Jail Food & Provisions line could possibly be split into different lines if the staff feels that will improve the monitoring of costs. Since the new jail addition has been completed all of the male prisoners are being housed in Yadkin County instead of paying other counties to house them so the County will see how that affects the Jail Food & Provisions line.

School Budget

The Board reviewed school budget information from the last five fiscal years. After some discussion, the consensus of the Board was for the schools proposed operational budget for FY2015 to be flat.

Fund Balance

The Board reviewed each year's original and revised Fund Balance appropriation since FY2009. The Board discussed what they would like the maximum amount of fund balance appropriation to be for FY2015. The consensus was to not use more than \$1.8 million of fund balance to balance the FY2015 Budget.

Sales Tax

Sales Tax revenues for Yadkin County have been improving. This fiscal year's Sales Tax revenues are expected to come in higher than were estimated in the FY2014 Budget the Board adopted. This means the Board can expect an increased estimate of Sales Tax revenue for FY2015.

Tax Rate

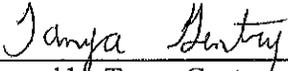
The Board reviewed the property tax rates since 1994 and looked at the impact of varying tax rates on the County's budget. The Board discussed what they would like the tax rate to be in the upcoming fiscal year. The consensus of the Board was to lower the tax rate to \$0.66 per \$100 of assessed value in the recommended FY2015 Budget. The current tax rate is \$0.679 per \$100 of assessed value.

License Plate Agency

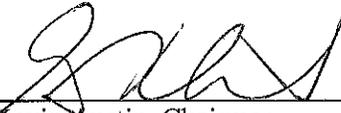
The Board discussed possible locations for the License Plate Agency. The consensus was to put the License Plate office in the Courthouse. It can be moved later if needed. The Board also discussed possible staffing needs.

Commissioner Zachary made a motion to adjourn. Vice Chairman Moxley second.

Vote: 5/0.



Prepared by Tanya Gentry
Deputy Clerk to the Board



Kevin Austin, Chairman
Yadkin County Board of
Commissioners

3/3/14

Date approved by the
Yadkin County Board of Commissioners