

Yadkin County Board of Commissioners
Minutes from Recessed Meeting - Budget Work Session
June 8, 2009

Members Present

Kevin Austin - Vice-Chairman
Tommy Garner - Commissioner
David Moxley - Commissioner
Brady Wooten - Commissioner

Staff Present

Stan Kiser - County Manager
Sheron Church - Finance Director
Gina Brown - County Clerk

Vice Chairman Austin called the meeting back to order at 6:39pm. The Yadkin County Board of Commissioners reconvened in the Commissioners' Meeting Room of the Human Resources Building at 217 East Willow Street, Yadkinville, North Carolina in order to discuss the proposed budget for 2009-2010 and other business items.

Budget

Vice Chairman Austin suggested that there may not be enough information to make a budget decision at today's meeting. Vice Chairman Austin expressed concerns for the financial situation at Hoots Memorial Hospital and its impact on the budget. Vice Chairman Austin stated that more information would be available later in the month that may influence the budget. At the recent Board of Trustees meeting, hospital administrators reported a \$37,000 profit. However, there was an offsetting entry in the prior month of \$150,000 for an actual loss of \$113,000. If this continued in a 12-month pattern, there would be a tremendous impact on the budget. Vice Chairman Austin noted that these numbers reflect the first month of new management with only few changes made. County Manager Kiser offered that usable data may not be available until the fall. Vice Chairman Austin remarked that May figures would be available in the following week.

Commissioner Wooten requested the County's financial data for the month of May. Vice Chairman Austin asked Finance Director, Sheron Church, if she could use available data to project the June costs. These figures would indicate if departments will meet or exceed their 2008-2009 allocations.

Vice Chairman Austin questioned the final net asset settlement with Baptist Hospital. It was noted that final figures have not yet been made available. Vice Chairman Austin suggested that hospital administrators appear at the next regular meeting of the Board to present information and answer questions.

In addition, Vice Chairman Austin has learned of possible technology grants that could be used for the start-up of the middle schools. Vice Chairman Austin has contacted the office of Congresswoman Virginia Foxx to ask for her thoughts and assistance on this matter. Commissioner Wooten reiterated that budget decisions could not be made at today's meeting without further information.

Commissioner Garner stated that he is willing to allocate \$250,000 to \$500,000 for middle school start-up. At the lowest level of \$250,000, each school would receive \$125,000. Commissioner Garner would like to see the 2009-2010 budget accommodate a \$0.03 reduction in the tax rate. Commissioner Garner stated that this figure is negotiable based on the Board's willingness and the County's ability to manage it. Commissioner Garner believes that the \$0.061 reduction suggested by Vice Chairman Austin at the previous meeting is not feasible. Commissioner Moxley suggested that a \$0.02 reduction may be more realistic when considering the unknown variables. It was noted that Chairman Wagoner supports no reduction in the tax rate in order to operate County services at the existing level and appropriately fund the schools. There was additional discussion of stimulus grants, one time start-up costs of the middle schools, and budget reductions in each department. It was the consensus of the Board to table budget discussions until further information was available.

Compensatory Time/Overtime

Commissioner Wooten stated he had been a strong supporter of converting the personnel policy from compensatory time to overtime. However, after reviewing the costs of overtime and the necessary changes to the payroll process, Commissioner Wooten believes the County should return to a compensatory policy.

Commissioner Wooten made a motion to reinstate the original compensatory time policy effective immediately with monthly reports of accrued compensatory time presented at each Board meeting.

Commissioner Moxley second. Vice Chairman Austin feels that the appropriate systems are not currently in place to accommodate an overtime policy. County Manager Kiser stated that the accumulation of compensatory time over an extended period is actually less costly than the projected overtime amounts for one year.

Vote: 4/0

The Board was reminded of the original county policy that allowed the accumulation of compensatory time of only 10 hours per quarter.

Commissioner Wooten made a motion to pay employees for their accumulated compensatory time with the exception of 10 hours per employee. Commissioner Moxley second.

Vote: 4/0

Budget Amendments

Finance Director, Sheron Church presented a budget amendment for the enterprise fund accounting for the payment of overtime for a Solid Waste employee.

Date: June 8, 2009

Enterprise Fund Dept: SolidWaste

Description	Account Number	Original Budget	Increase/ (Decrease)	Amended Budget
Salaries	6054710-51010	123,004.00	151.00	123,155.00
Social Security	6054710-51300	7,813.00	10.00	7,823.00
Medicare	6054710-51310	1,828.00	3.00	1,831.00
Retirement	6054710-51330	7,271.00	7.00	7,278.00
Appropriated Fund Balance	6044000-49000	5,600.00	171.00	5,771.00

To amend for payment of Comp. Time earned through 05/31/09.

Commissioner Wooten made a motion to approve the budget amendment for the Enterprise Fund. Commissioner Moxley second.

Vote: 4/0

Ms. Church presented a budget amendment for the General Fund which will provide the pay-out of all compensatory time and account for salary adjustments made throughout the year.

Date: June 8, 2009

General Fund

Dept: Various

Description	Account	Original Budget	Increase/ (Decrease)	Amended Budget
Salaries-Administration	1054120-51010	205,592.75	958.00	206,550.75
Social Security	1054120-51300	12,500.00	60.00	12,560.00
Medicare	1054120-51310	3,134.00	14.00	3,148.00
Retirement	1054120-51330	11,596.00	47.00	11,643.00
Salaries-Tax Assessor .	1054140-51010	219,463.00	1,087.00	220,550.00
Social Security	1054140-51300	13,729.00	68.00	13,797.00
Medicare	1054140-51310	3,225.00	16.00	3,241.00
Retirement	1054140-51330	13,226.00	54.00	13,280.00
Salaries-Land Records	1054141-51010	65,971.00	44.00	66,015.00
Medicare	1054141-51310	957.00	1.00	958.00
Retirement	1054141-51330	3,958.00	2.00	3,960.00
Salaries-Reappraisal	1054145-51010	141,932.00	5,920.00	147,852.00
Social Security	1054145-51300	9,442.00	368.00	9,810.00
Medicare	1054145-51310	2,208.00	86.00	2,294.00
Retirement	1054145-51330	8,537.00	296.00	8,833.00
Salaries-Elections	1054170-51010	60,001.00	1,698.00	61,699.00
Social Security	1054170-51300	4,425.00	106.00	4,531.00

Medicare	1054170-51310	1,036.00	25.00	1,061.00
Retirement	1054170-51330	3,623.00	84.00	3,707.00
401K 1%	1054170-51360	603.00	20.00	623.00
Salaries-Veterans	1054820-51010	27,378.00	39.00	27,417.00
Social Security	1054820-51300	1,698.00	3.00	1,701.00
Medicare	1054820-51310	401.00	1.00	402.00
Retirement	1054820-51330	1,659.00	2.00	1,661.00
Salaries-Sheriff	1054310-51010	1,278,741.00	32,673.00	1,311,414.00
Social Security	1054310-51300	81,190.00	2,026.00	83,216.00
Medicare	1054310-51310	18,988.00	474.00	19,462.00
Retirement	1054310-51332	76,889.00	1,633.00	78,522.00
401K-5%	1054310-51360	56,751.00	1,634.00	58,385.00
Salaries_ Communications	1054311-51010	518,241.88	19,499.00	537,740.88
Social Security	1054311-51300	33,473.00	1,209.00	34,682.00
Medicare	1054311-51310	7,828.00	283.00	8,111.00
Retirement	1054311-51330	28,479.04	974.00	29,453.04
Salaries-Jail	1054320-51010	265,264.00	3,342.00	268,606.44
Social Security	1054320-51300	17,704.00	208.00	17,912.00
Medicare	1054320-51310	4,141.00	49.00	4,190.00
Retirement	1054320-51330	15,935.00	167.00	16,102.00
Salaries-Bldg.Code	1054350-51010	177,414.00	139.00	177,553.00
Social Security	1054350-51300	11,011.00	9.00	11,020.00
Medicare	1054350-51310	2,575.00	2.00	2,577.00

Retirement	1054350-51330	10,655.00	7.00	10,662.00
Salaries-Animal Control	1054380-51010	99,997.00	399.00	100,396.00
Social Security	1054380-51300	6,201.00	25.00	6,226.00
Medicare	1054380-51310	1,455.00	6.00	1,461.00
Retirement	1054380-51330	6,000.00	20.00	6,020.00
Salaries-Health	1055110-51010	168,025.00	1,067.00	169,092.00
Social Security	1055110-51300	10,417.00	67.00	10,484.00
Medicare	1055110-51310	2,437.00	16.00	2,453.00
Retirement	1055110-51330	10,081.00	53.00	10,134.00
Salaries-DSS	1055300-51010	2,296,370.00	3,282.00	2,299,652.00
Social Security	1055300-51300	144,842.00	204.00	145,046.00
Medicare	1055300-51310	33,875.00	48.00	33,923.00
Retirement	1055300-51330	138,463.00	164.00	138,627.00
Salary Adjustments	1059000-517.61	47,600.00	(47,600.00)	.00
Appropriated Fund Balance	1044000-49000	3,807,814.47	46,306.00	3,854,120.47
Salaries-Animal Control	1054380-51010	100,396.00	11,748.00	112,144.00
Social Security	1054380-51300	6,226.00	729.00	6,955.00
Medicare	1054380-51310	1,461.00	171.00	1,632.00
Retirement	1054380-51310	6,020.00	577.00	6,597.00

To amend for the payout of Comp.Time earned through 5-31-09.

Commissioner Wooten made a motion to approve the budget amendment for salary adjustments and the payment of compensatory time with a maximum of 10 hours remaining per employee. Commissioner Garner second.

Vote: 4/0

County Manager Kiser provided a revised budget summary as of June 3, 2009. County Manager Kiser reported a reduction in fuel estimates for EMS. An adjustment in the CJPP allocation was reported as well.

General Discussion

County Manager Kiser presented a letter he had received from Stromberg. Stromberg feels they have fulfilled their obligation and that a refund is not warranted. It was the consensus of the Board to refer this matter to the County Attorney.

The original agreement on the Jonesville Waterplant specified a \$500,000 grant from the Rural Center, the \$500,000 Yadkin County portion of the grant, and a \$1.4 million additional contribution from Yadkin County. It has recently been discovered that Jonesville cannot apply for the grant with Yadkin County as a contributor. A new Commitment of Other Funds Form will be required removing the contribution of Yadkin County.

Commissioner Wooten made a motion to defer the Commitment of Other Funds Form to the Utilities Committee for review. Commissioner Moxley second.

Vote: 4/0

There was brief discussion of rights to the Yadkin River. It was noted that a Regional Water Authority may be the appropriate step in the future.

County Manager Kiser offered final comments. Counties were told by the State that Lottery and ADM projections could be included in their budgets. However, these figures are subject to change or withdrawal based on the State's final budget. The current projected appropriation from fund balance is \$808,000 at a tax rate of \$0.76. There are unknown costs associated with the hospital and additional funding for Yadkin County Schools has been discussed.

Commissioner Garner believes that Yadkin County should attempt to lower the tax rate but continue to act conservatively on budget figures.

Vice Chairman Austin stated that the Board must determine an appropriation from fund balance that they are comfortable with.

There was brief discussion of the County assuming the responsibility for road maintenance. Tax Administrator, Phyllis Adams, projects that \$0.26 on the tax rate would be required for County road maintenance.

Mrs. Adams noted that an additional \$4000 decrease in revenues may result from the Veterans exemption. In addition, Mrs. Adams reported that there is currently a bill being considered in the North Carolina Legislature to defer taxes up to 3 years on a newly built home that remains unoccupied.

Commissioner Moxley made a motion to adjourn. Commissioner Wooten second.
Vote: 4/0

Meeting adjourned at 8:15pm.

Prepared by Clerk to the Board

Date Approved by the
Yadkin County Board of Commissioners