

**Minutes of the 17 May 2011
Special Meeting of the Yancey County Board of Commissioners
Held at 2:00 o'clock p.m. in the Commissioners Board Room
Yancey County Courthouse, Burnsville, North Carolina**

Present at the 17 May 2011 meeting of the Yancey County Board of County Commissioners were Chairman Johnny Riddle, Commissioners Jill Austin, Dale England, Michelle Presnell and Marvin Holland, County Manager and Assistant Clerk to the Board Nathan Bennett, County Planner Jamie McMahan, Finance Director Lynne Hensley, Finance Officer Brandi Burleson, North Carolina State Treasurer's Office Director of Fiscal Management Sharon Edmundson.

Call to Order and Approval of Agenda

Chairman Riddle called the meeting to order and then asked for a motion to approve the agenda. Commissioner Presnell made a motion to approve the agenda and it was seconded by Commissioner Holland. The vote to approve was unanimous. (Attachment A)

North Carolina Local Government Commission Award

Chairman Riddle first recognized Mrs. Sharon Edmundson with the Local Government Commission. Mrs. Edmundson stated that she was here to award the "State Treasurer's Governmental Award for Excellence" to Yancey County. Mrs. Edmundson reviewed the county's fiscal history over the last three years and stated that the turnaround has been quite an accomplishment in a small amount of time. Chairman Riddle thanked the finance office for all of the hard work they have done over the past years. He also thanked Mrs. Edmundson and the Local Government Commission for all of their help in this process. (Attachment B)

Tax Office Business

The Board next heard from Tax Administrator Jeff Boone. Mr. Boone introduced Mr. Thomas Tucker of Tax Management Associates. Mr. Tucker began by describing Tax Management Associates and what they do. Mr. Tucker stated that Tax Management Associates is a discovery company that puts business personal property on the tax rolls that are not currently on them. Mr. Tucker further explained that Tax Management Associates operates on a per audit basis and the county would only pay when the taxpayer pays. Mr. Boone next moved to releases and refunds that need to be processed. First, Mr. Boone asked the Board for a \$948.03 release for Wallace Edge pursuant to NCGS 105-302. Commissioner England made a motion to approve this release and it was seconded by Commissioner Holland. The vote to approve was unanimous. Mr. Boone next asked for a refund in the amount of \$301.70 for Ernest McDaniels who has applied for disability and had an inaccuracy until 2010. Commissioner Holland made a motion to approve the refund and it was seconded by Commissioner England. The vote to approve was unanimous. Mr. Boone next presented Richard Wilson who was requesting a refund for 2 years that he did not get a tax bill in the amount of \$1,543.03. Commissioner England made a motion to leave as is and it was seconded by Commissioner Holland. The vote to approve was unanimous. Next, Mr. Boone presented property that is owned by Ray Vance Miller. Mr. Miller is asking for a refund for property that was transferred in 1999 and he has been paying taxes on since. Commissioner Austin made a motion to refund up to 5 years (\$1,180.25) and it was seconded by Commissioner England. The vote to approve was unanimous.

2011-12 Budget Work Session

The Board next heard from Finance Director Lynne Hensley and Finance Officer Brandi Burleson. Mrs. Hensley reviewed the last work session and the progress that was made on the budget. According to Mrs. Burleson the new difference between revenue and expenditures is \$1.6 million and the finance office is still looking for places to cut from the expenditure side.

Having no further business Chairman Riddle recessed the meeting until Monday May 23, 2011 at 8:00 am

May 23, 2011

Present at this recessed meeting were Chairman Riddle, Commissioners Austin, England, Holland, and Presnell; County Manager and Assistant Clerk to the Board Nathan Bennett, Finance Director Lynne Hensley and Finance Officer Brandi Burleson.

Chairman Riddle called the recessed meeting from May 17th to order and recognized Mrs. Burleson and Mrs. Hensley. Mrs. Burleson and Mrs. Hensley stated that there is still a difference in revenues and expenses and there has to be a way to cut more from the expenditure side. Mrs. Hensley and Mrs. Burleson presented the Board with the idea of having a 5% across the board

cut to the department budgets (excluding personnel) (Attachment C). The Board was favorable to this proposal if no other solutions were possible. Upon hearing from Mrs. Burluson and Mrs. Hensley, Chairman Riddle recessed the meeting until June 20, 2011 at 8:00 am.

June 20, 2011

Present at this recessed meeting were Chairman Riddle, Commissioners Austin, England, Holland, and Presnell; County Manager and Assistant Clerk to the Board Nathan Bennett, Finance Director Lynne Hensley and Finance Officer Brandi Burluson.

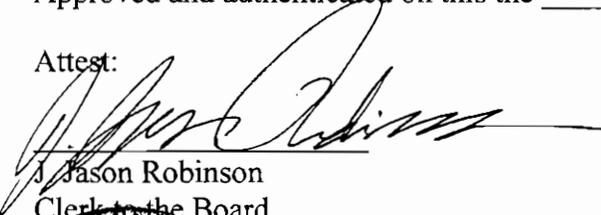
Chairman Riddle reconvened the recessed meeting of May 23, 2011 and called it to order. Chairman Riddle recognized Mrs. Hensley and Mrs. Burluson for an update on the budget. Mrs. Hensley and Mrs. Burluson stated that the 2011-2012 budget is now balanced but \$53,697 had to be removed from the Comprehensive Recreation Grounds. The budget is now balanced at \$19,492,981.

Adjournment

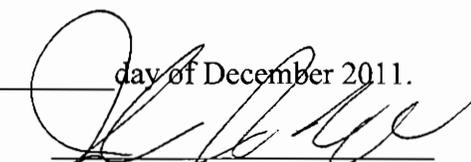
Having no further business Commissioner England made a motion to adjourn the meeting twice recessed from May 17, 2011. The motion was seconded by Commissioner Holland and the vote to adjourn was unanimous.

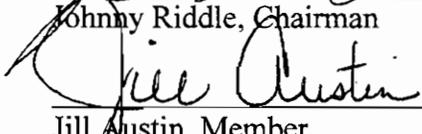
Approved and authenticated on this the 6th day of December 2011.

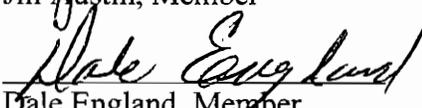
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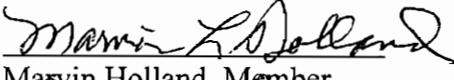

Jason Robinson
Clerk to the Board

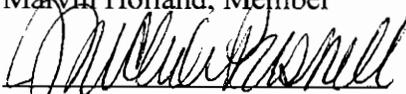



Johnny Riddle, Chairman


Jill Austin, Member


Dale England, Member


Marvin Holland, Member


Michele Presnell, Member

Attachment A

COUNTYMANAGER
Nathan Bennett



COMMISSIONERS
Jill Austin
Dale England
Marvin Holland
Michele Presnell
Johnny Riddle

YANCEY COUNTY

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AGENDA
YANCEY COUNTY BOARD OF COMMISSIONERS
SPECIAL MEETING
May 17, 2011
2:00 P.M.

- I. Call to Order – Chairman Johnny Riddle
- II. Approval of Agenda
- III. N.C. Local Government Commission – Sharon Edmundson, Director of Fiscal Management
 - a. Presentation to Yancey County – *“State Treasurer’s Governmental Award for Excellence”*
- IV. Tax Office – Jeff Boone, Tax Administrator
 - a. Business Personal Property Audit – Proposal
 - b. Releases and Refunds (if any)
- V. Fiscal Year 2011-12 Budget Work Session
- VI. Adjourn



NORTH CAROLINA

OFFICE OF THE TREASURER

JANET COWELL, TREASURER

March 4, 2011

FOR IMMEDIATE RELEASE
Contact: Heather Strickland (919) 807-3132

TREASURER PRESENTS EXCELLENCE AWARDS TO FIVE LOCAL GOVERNMENTS

RALEIGH – State Treasurer Janet Cowell presented the Governmental Awards for Excellence in Accounting and Financial Management yesterday at a conference for financial officials. The awards are presented annually to units of local government that have excelled in implementing fiscally responsible procedures during the 2009-2010 fiscal year.

All counties, municipalities, school units, special districts, and public authorities are eligible for awards. Applications should outline improvements in capital asset control, cash management and investment policies, budgetary control, purchasing and inventory control, or other areas of fiscal control and responsibility. Winners are categorized by size. This year's winners are:

Unit	Category	Project/Reason for Award
Winston-Salem	Municipality with population of 25,000 or over	Used brokerage agent to recapture trade commissions on investments of long-term reserves, recapturing over \$48,000 for the fiscal year
Reidsville	Municipality with population between 7,500 and 25,000	Conducted in-house water and sewer study to determine rate structure
River Bend	Municipality with population under 7,500	Created web-based financial dashboard that shows month-by-month revenues and expenditures, comparison to budget, and total cash and investments held by the town
Wake County	County with population of 50,000 or over	Launched web-based portal that shows how county citizens' tax dollars are spent, as well as other information related to the stewardship and fiscal responsibility of county programs
Yancey County	County with population under 50,000	Rewrote personnel and accounting manuals to incorporate internal controls

"It is great to see public servants who aren't just managing through tough times, but are innovating and implementing improvements in financial management," Cowell said. "Citizens who live in these jurisdictions should feel good, as strong financial management is an indicator of solid and efficient government operations."

The North Carolina Association of Certified Public Accountants (NCACPA) designates a committee that selects award recipients on behalf of the Department's State and Local Government Finance Division.

The State and Local Government Finance Division staff monitors and analyzes the fiscal and accounting practices of all local governments. Additionally, the Division handles the sale and delivery of all State and local debt and monitors the repayment of State and local government debt.

More information can be found at <http://www.nctreasurer.com/dsthome/StateAndLocalGov>.

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Attachment C

DEPARTMENT	REVISED 10-11	10-11 BUDGET WITH 11-12		5% REDUCTION EXCLUDING PERSONNEL (10-11)		MGMT REDUCTION/ ADDITION OF	REVISED TOTAL	NOTES:
		REQUESTED 11-12	SALARIES & BENEFITS	REDUCTION/ ADDITION OF	PERSONNEL (10-11)			
GOVERNING BODY:	\$72,736.00	\$71,538.00	\$69,058.00	-\$349.00	\$68,709.00	\$0.00	\$68,709.00	
MANAGEMENT	\$111,779.00	\$120,655.00	\$119,549.00	-\$306.00	\$119,243.00	\$0.00	\$119,243.00	
FINANCE	\$107,524.00	\$115,110.00	\$109,700.00	-\$371.00	\$109,329.00	\$0.00	\$109,329.00	*ASKED FOR A NEW PRINTER (\$2,000)
TAX ADMINISTRATION	\$336,630.00	\$382,110.00	\$314,089.00	-\$4,578.00	\$309,511.00	\$0.00	\$309,511.00	*ASKED FOR A VEHICLE (\$10,000), TRAINING, CONT SERVICES
LEGAL SERVICES	\$52,000.00	\$62,000.00	\$52,000.00	-\$2,600.00	\$49,400.00	\$0.00	\$49,400.00	
CLERK OF COURT	\$11,500.00	\$11,500.00	\$11,500.00	-\$575.00	\$10,925.00	\$0.00	\$10,925.00	
BOARD OF ELECTIONS	\$152,520.00	\$203,231.00	\$174,040.00	-\$2,210.00	\$171,830.00	\$0.00	\$171,830.00	*MAKE ASST FULL-TIME, NEW SOFTWARE (STATE)
REGISTER OF DEEDS	\$214,529.00	\$232,607.00	\$219,503.00	-\$2,623.00	\$216,880.00	\$0.00	\$216,880.00	*NEW SHELVES FOR DEED BKS (\$25,000)
MAINTENANCE	\$263,976.00	\$311,510.00	\$294,991.00	-\$6,856.00	\$288,135.00	\$35,000.00	\$323,135.00	*ROOF FOR OLD LIBRARY (\$25,000), SECURITY POST (\$10,000)
MAPPING	\$62,940.00	\$71,316.00	\$63,181.00	-\$359.00	\$62,822.00	\$0.00	\$62,822.00	
INFORMATION TECH	\$57,836.00	\$62,294.00	\$55,394.00	-\$225.00	\$55,169.00	\$0.00	\$55,169.00	
NONDEPARTMENTAL	\$634,611.00	\$756,900.00	\$659,261.00	\$0.00	\$719,149.00	\$100,000.00	\$759,261.00	CONTINGENCY
COMMITTEE ON AGING	\$128,409.00	\$138,409.00	\$128,409.00	-\$5,920.00	\$122,489.00	\$5,920.00	\$128,409.00	*ASKED FOR A 3% INCREASE FOR EMPLOYEES
ADULT DAY CARE	\$14,000.00	\$14,000.00	\$14,000.00	-\$700.00	\$13,300.00	\$700.00	\$14,000.00	
TOE RIVER ARTS	\$2,250.00	\$4,000.00	\$2,250.00	-\$112.00	\$2,138.00	\$112.00	\$2,250.00	
YC HUMANE SOCIETY	\$37,500.00	\$50,000.00	\$37,500.00	-\$1,875.00	\$35,625.00	\$1,875.00	\$37,500.00	
FAMILY VIOLENCE	\$25,085.00	\$31,400.00	\$25,085.00	-\$1,254.00	\$23,831.00	\$1,254.00	\$25,085.00	
LITERACY COUNCIL	\$15,000.00	\$15,000.00	\$15,000.00	-\$750.00	\$14,250.00	\$750.00	\$15,000.00	
PARKWAY PLAYHOUSE	\$10,000.00	\$10,000.00	\$10,000.00	-\$500.00	\$9,500.00	\$500.00	\$10,000.00	
YANCEY YOUTH LEAGUE	\$11,000.00	\$15,000.00	\$11,000.00	-\$550.00	\$10,450.00	\$550.00	\$11,000.00	
HOSPICE	\$12,000.00	\$15,000.00	\$12,000.00	-\$600.00	\$11,400.00	\$600.00	\$12,000.00	
HISTORY ASSOC	\$7,000.00	\$10,000.00	\$7,000.00	-\$350.00	\$6,650.00	\$350.00	\$7,000.00	
GRAHAM CHILDREN'S	\$15,000.00	\$15,000.00	\$15,000.00	-\$750.00	\$14,250.00	\$750.00	\$15,000.00	
ENERGY X CHANGE	\$16,700.00	\$16,700.00	\$16,700.00	-\$835.00	\$15,865.00	\$835.00	\$16,700.00	
YANCEY RESIDENTIAL	\$15,000.00	\$25,000.00	\$15,000.00	-\$750.00	\$14,250.00	\$750.00	\$15,000.00	*ASKED FOR ADDL \$10,000 TO PAVE LOT-
TOWN CENTER	\$2,500.00	\$7,500.00	\$2,500.00	-\$125.00	\$2,375.00	-\$2,375.00	\$0.00	
FUNSHINE CAMP	\$10,000.00	\$10,000.00	\$10,000.00	-\$500.00	\$9,500.00	\$500.00	\$10,000.00	
RECONCILIATION HOUSE	\$10,000.00	\$10,000.00	\$10,000.00	-\$500.00	\$9,500.00	\$500.00	\$10,000.00	
SHERIFF'S DEPT	\$1,024,261.00	\$1,158,124.00	\$1,077,809.00	-\$7,967.00	\$1,069,842.00	\$25,000.00	\$1,094,842.00	*25,000 FOR VEHICLES

DEPARTMENT	REVISED 10-11	10-11 BUDGET WITH 11-12		REDUCTION/ ADDITION OF	5% REDUCTION EXCLUDING PERSONNEL (10-11)		MGMT REDUCTION/ ADDITION OF	REVISED TOTAL	NOTES:
		REQUESTED 11-12	SALARIES & BENEFITS		PERSONNEL	PERSONNEL			
SHERIFF'S DISPATCH	\$206,354.00	\$227,817.00	\$225,967.00	-\$440.00	\$225,527.00	\$0.00	\$225,527.00		
DETENTION FACILITY	\$706,095.00	\$780,496.00	\$769,396.00	-\$11,206.00	\$758,190.00	\$22,706.00	\$780,896.00		
JUVENILE DETENTION	\$11,000.00	\$11,000.00	\$11,000.00	-\$550.00	\$10,450.00	\$0.00	\$10,450.00		
COUNTY GRNDS SECUR	\$0.00	\$59,860.00	\$59,860.00	\$0.00	\$59,860.00	\$0.00	\$59,860.00	NEW REQUIRED DEPT	
EMERGENCY MGMT	\$24,952.00	\$26,102.00	\$24,952.00	\$1,150.00	\$26,102.00	\$0.00	\$26,102.00	*GRANT	
BUILDING INSPECTIONS	\$167,039.00	\$176,185.00	\$168,685.00	-\$1,189.00	\$167,496.00	\$0.00	\$167,496.00		
MEDICAL EXAMINER	\$22,000.00	\$23,000.00	\$22,000.00	-\$1,100.00	\$20,900.00	\$0.00	\$20,900.00		
EMS CONTRACT	\$809,160.00	\$0.00	\$809,160.00	\$0.00	\$809,160.00	\$190,840.00	\$1,000,000.00	*CONTRACT AMOUNT (PROB INCREASE)	
RESCUE SQUAD	\$50,000.00	\$50,000.00	\$50,000.00	-\$2,500.00	\$47,500.00	\$2,500.00	\$50,000.00		
FIREFIGHTERS ASSOC	\$7,000.00	\$7,000.00	\$7,000.00	-\$350.00	\$6,650.00	\$350.00	\$7,000.00		
ANIMAL CONTROL	\$22,195.00	\$22,195.00	\$22,195.00	-\$270.00	\$21,925.00	\$0.00	\$21,925.00		
ENHANCED 911 DISPATCH	\$238,374.00	\$272,832.00	\$242,954.00	-\$1,003.00	\$241,951.00	\$0.00	\$241,951.00		
YCTA ADMIN	\$145,707.00	\$144,555.00	\$144,555.00	\$0.00	\$144,555.00	\$0.00	\$144,555.00	*THIS IS A 80%/20% GRANT	
YCTA OPERATIONS	\$201,334.00	\$200,732.00	\$200,732.00	-\$2,762.00	\$197,970.00	\$0.00	\$197,970.00		
YCTA CAPITAL	\$42,372.00	\$44,948.00	\$44,948.00	\$0.00	\$44,948.00	\$0.00	\$44,948.00	*THIS IS A 90%/10% GRANT	
SANITATION	\$1,836,725.00	\$1,942,936.00	\$1,842,736.00	-\$4,280.00	\$1,838,456.00	\$0.00	\$1,838,456.00	*DID NOT REDUCE COLLECTIONS CONTRACT	
RECYCLING	\$146,485.00	\$146,849.00	\$147,254.00	-\$2,382.00	\$144,872.00	\$0.00	\$144,872.00		
LANDFILL	\$202,631.00	\$320,512.00	\$257,512.00	-\$3,078.00	\$254,434.00	\$50,000.00	\$304,434.00	*NEW SCALES (\$50,000)	
FORESTRY	\$57,876.00	\$57,876.00	\$57,876.00	-\$2,893.00	\$54,983.00	\$2,893.00	\$57,876.00		
PLANNING DEPT	\$46,981.00	\$16,348.00	\$16,648.00	-\$25.00	\$16,623.00	\$17,256.00	\$33,879.00	*ADD EXTRA HRS FOR PLANNER (HEALTH INS)	
ECONOMIC DEV	\$33,360.00	\$42,000.00	\$33,360.00	-\$1,668.00	\$31,692.00	\$1,668.00	\$33,360.00		
AGRICULTURAL EXT	\$235,272.00	\$215,453.00	\$215,453.00	\$0.00	\$215,453.00	\$0.00	\$215,453.00	*11-12 YR IS LESS	
4-H AFTERSCHOOL	\$67,031.00	\$67,349.00	\$67,349.00	-\$675.00	\$66,674.00	\$0.00	\$66,674.00	EMPLOYEE AGENT	
SOIL & WATER CONSE	\$86,511.00	\$90,473.00	\$86,511.00	-\$4,325.00	\$82,186.00	\$4,325.00	\$86,511.00		
MENTAL HEALTH	\$26,000.00	\$26,000.00	\$26,000.00	-\$1,300.00	\$24,700.00	\$1,300.00	\$26,000.00		
TOE RIVER HEALTH	\$337,000.00	\$357,100.00	\$337,000.00	-\$16,850.00	\$320,150.00	\$16,850.00	\$337,000.00		
DSS - ADMINISTRATION	\$420,382.00	\$672,570.00	\$405,455.00	-\$9,082.00	\$396,373.00	\$0.00	\$396,373.00	*ASKED FOR 223,471 FOR FURNITURE	
DSS INCOME MAINT	\$973,388.00	\$838,048.00	\$914,395.00	-\$20,520.00	\$893,875.00	\$0.00	\$893,875.00		
DSS - FAMILY SERV	\$2,814,448.00	\$2,916,480.00	\$2,752,520.00	-\$90,062.00	\$2,662,458.00	\$40,000.00	\$2,702,458.00		

DEPARTMENT	REVISED 10-11	REQUESTED 11-12	10-11 BUDGET WITH 11-12 SALARIES & BENEFITS	REDUCTION/ ADDITION OF	5%REDUCTION EXCLUDING PERSONNEL (10-11)	MGMT REDUCTION/ ADDITION OF	REVISED TOTAL	NOTES:
VETERAN SERVICES	\$18,320.00	\$18,320.00	\$18,320.00	-\$237.00	\$18,083.00	\$0.00	\$18,083.00	
CHILD DAY CARE	\$214,030.00	\$198,137.00	\$198,137.00	-\$1,963.00	\$196,174.00	\$0.00	\$196,174.00	
PUBLIC SCHOOLS	\$3,818,005.00	\$3,818,005.00	\$3,818,005.00	-\$132,266.00	\$3,685,739.00	\$132,266.00	\$3,818,005.00	
COMMUNITY COLLEGES	\$286,520.00	\$350,000.00	\$286,520.00	-\$14,326.00	\$272,194.00	\$14,326.00	\$286,520.00	
LIBRARY	\$85,721.00	\$123,598.00	\$85,721.00	-\$4,286.00	\$81,435.00	\$23,225.00	\$104,660.00	GIVING THEM 1/2 OF WHAT WAS ASKED
CULTURAL RESOURCE	\$47,689.00	\$49,518.00	\$49,268.00	-\$17.00	\$49,251.00	\$0.00	\$49,251.00	
RECREATION	\$155,991.00	\$192,067.00	\$157,767.00	-\$3,983.00	\$153,784.00	\$17,500.00	\$171,284.00	*GAS FURNACE FOR GYM (ALSO INTERN)
CRG ADMINISTRATION	\$31,682.00	\$25,434.00	\$25,434.00	\$0.00	\$25,434.00	\$0.00	\$25,434.00	*11-12 YR IS LESS
TOE RIVER CAMP	\$143,363.00	\$160,205.00	\$154,365.00	-\$3,222.00	\$151,143.00	\$0.00	\$151,143.00	
MATCHES TO GRANTS	\$51,566.00	\$17,539.00	\$17,539.00	\$0.00	\$17,539.00	\$0.00	\$17,539.00	
CONT TO REVAL	\$41,000.00	\$41,000.00	\$41,000.00	\$0.00	\$41,000.00	\$0.00	\$41,000.00	*AMT CANNOT CHANGE
EY WAT & SEWER		\$100,000.00	\$100,000.00	\$0.00	\$100,000.00	\$0.00	\$100,000.00	
CAPITAL PROJECTS	\$58,653.00	\$425,000.00	\$425,000.00	\$0.00	\$425,000.00	\$0.00	\$425,000.00	*\$300,000 TO DSS PROJECT, \$125,000 TO REC GRO.
DEBT PAYMENTS	\$423,455.00	\$410,826.00	\$410,826.00	\$0.00	\$410,826.00	\$0.00	\$410,826.00	*AMT CANNOT BE CHANGED
CONT TO FUND BALANCE	\$400,000.00	\$400,000.00	\$400,000.00	\$0.00	\$400,000.00	\$0.00	\$400,000.00	*AMT CANNOT BE CHANGED
			\$19,702,894.00	-\$382,750.00	\$19,380,032.00	\$711,576.00	\$20,031,720.00	
		TOTAL REVENUES =			\$19,379,332.00		\$19,379,332.00	
		SHORTAGE OF =			-\$700.00		-\$652,388.00	

* IF THE OVERALL 5%REDUCTIONS ARE KEPT IN PLACE, WE WILL HAVE \$100,000 TO CONTRIBUTE TO EY W&S PROJECT, \$300,000 TO THE DSS RENOVATION PROJECT, AND \$125,000 TO REC GROUNDS

*IF THE 5% CUTS ARE LEFT ONLY FOR COUNTY DEPARTMENTS AND OUTSIDE AGENCIES GET LAST YEARS APPROPRIATIONS, THE BUDGET WILL NEED TO BE REDUCED BY \$776,688, EXAMPLES FOLLOW:

EAST YANCEY WATER & SEWER:	-\$100,000.00
DSS RENOVATIONS	-\$300,000.00
RECREATIONAL GROUNDS	-\$125,000.00
GAS FURNACE B'VILLE GYM	-\$17,500.00
DSS VEHICLES	-\$40,000.00
PLANNER ADDITIONS	-\$17,256.00
SCALES FOR LANDFILL	-\$50,000.00
SHERIFF DEPT VEHICLES	-\$25,000.00
	-\$674,756.00