

Minutes 2 March 2009
Special Meeting of the Yancey County Board of Commissioners
Held at 1:00 p.m. in the Commissioner's Meeting Room
Yancey County Courthouse, Burnsville, North Carolina

Present for the Board of Commissioners meeting were Chairman Walter Savage, Commissioner Jerri Storie, and Commissioner Johnny Riddle. Also present at the meeting were County Manager Nathan Bennett, Finance Director Lynne Hensley, Finance Officer Brandi Burleson, Clerk to the Board Jason Robinson, and members of the general public.

Chairman Savage called the meeting to order and asked for a motion to approve the agenda. The motion was made by Commissioner Storie and was seconded by Chairman Savage. (See attachment A)

The Board was given an overview of how government budgeting works by Finance Director Lynne Hensley. The Board was also updated on the current fiscal year budget of 2008-2009 by Finance Director Lynne Hensley and Finance Officer Brandi Burleson. The Board was also updated on proposed budget amendment number 5 by Ms. Hensley and Ms. Burleson. (See attachment B) This budget amendment is due to be voted upon at the regular business meeting of the commissioners in March. The Board was also told that Jeff Howell is working on several proposals for Toe River Campground.

Having no further business Chairman entertained a motion to adjourn the meeting. The motion was made by Commissioner Riddle and was seconded by Commissioner Storie.

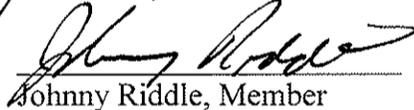
Approved and authenticated on this the 3rd day of March 2009.

Attest:


J. Jason Robinson
Clerk to the Board


Walter Savage, Chairman


Jerri Storie, Member


Johnny Riddle, Member

(county seal)

AGENDA
YANCEY COUNTY BOARD OF COMMISSIONERS
SPECIAL MEETING
March 2, 2009
1:00 P.M.

- I.** Approval of agenda
- II.** Budget Review and Discussion for Current Fiscal Year 2008-2009 – Lynn Hensley,
Finance Director and Brandi Burlison, Finance Officer
- III.** Adjourn



YANCEY COUNTY FINANCE OFFICE

110 TOWN SQUARE, ROOM 11, BURNSVILLE, NC 28714

PHONE (828)682-3819 • FAX (828)682-4301

FINANCE DIRECTOR, LYNNE E. HENSLEY • lhensley@yanceycountync.gov

FINANCE OFFICER, BRANDI BURLESON • bburleson@yanceycountync.gov

ASST. FINANCE OFFICER, LISA MILLER • lmiller@yanceycountync.gov

NOTES TO BUDGET AMENDMENT #5

This amendment reflects several changes to the 2008-2009 General Fund and results in a net increase to that budget of \$1,099,645. Significant changes are as follows:

An increase of \$725,693 to current year Ad Valorem taxes (line 52) utilizing finalized tax base amounts and a conservative collection rate. This increase would result in an anticipated income of \$10,482,439. Other revenue entries include decreasing anticipated revenue from interest income and prior year taxes (lines 50, 51, and 53) as well as income from Register of Deeds stamps (lines ~~64~~⁶³ and ~~65~~⁶⁴), building permits (line 65) and jail fees (line 68). A major revenue increase, Mitchell tipping fees (line 69) is offset by an expense increase of like amount (line 18). Likewise, an increase in revenue for transportation (line 66) is offset by an expenditure increase of the same amount (line 17), thus removing a negative budgeted amount. Additional timber receipts (line 58) will increase the contribution to Yancey County Schools (line 20) and establish a required grant to the Forest Service (line 19). The reimbursement expected for the Comprehensive Recreation Grounds (line 67) will more than offset the final purchase disbursement (line 49). A budget overage for Department of Social Services (line 22, left on the original budget as a negative amount) was partially corrected by that department with revenue decreases (lines 70 and 71) and expenditure decreases (lines 29 and 30), and was completed by administration changes to reduce a number of line items (lines 23-25, 31-37, and 39-47). Other changes to the revenue section are primarily necessary reclassifications where line items represented refunds, etc. (lines 54-57). Also amounts removed for cable fees (lines 60 and 61) are covered in utility rebates (line 59) that required a small increase. Finally, a new allocation received for federal lands is recognized (line 62).

Changes to the expenditure portion of the budget not already referenced reflect annual leave payouts for two employees (lines 1 and 3), a restatement of the Clerk's position from contract to payroll (lines 4, 5 and 6), and recognizing additional costs for management team part-time positions (lines 2 and 7-10). Additional amounts are necessary to cover the finalized EDC loan repayment (line 21) and to add to the amount budget for cost overruns on the jail project (line 38). A modest contingency is increased by the addition of line 13. These additions are covered by reductions to several line items, including employee outreach (line 11), vaccinations (line 12), jail food and provisions (line 14), and some modest savings in emergency management (lines 15 and 16). Also reduced is the allocation to schools for safety items by deleting renovation projects (line 26) and reflecting actual Medicaid Held Harmless Funds (line 27). Finally, additional expenses for current year information technology services for the security camera project and for court house wiring are covered (line 48).

The final change reflected on this amendment is an increase to the savings for replenishing fund balance in the amount of \$321,805 (line 28), bringing that line item to a new total of \$466,506.