

**Minutes of the 19 October 2009**  
**Special Meeting of the Yancey County Board of Commissioners**  
**Held at 9:00 o'clock a.m. in the Commissioner's Meeting Room**  
**Yancey County Courthouse, Burnsville, North Carolina**

Present at the 19 October 2009 meeting of the Yancey County Board of County Commissioners were Chairman Walter Savage, Member Jerri Storie, Member Johnny Riddle, County Manager and Assistant Clerk to the Board Nathan Bennett, Finance Director Lynne Hensley, and Finance Officer Brandi Burleson.

The meeting was called to order by Chairman Savage and he made a motion to approve the agenda and the motion was seconded by Commissioner Storie. The vote to approve was unanimous. (Attachment A)

Chairman Savage then recognized Ms. Lynne Hensley, Finance Director. Ms. Hensley reviewed the 07-08 audit comments made by Dixon and Hughes Accountants. Ms. Hensley was pleased that all of the audit comments have been addressed and as many as possible have been corrected and this should not be present in this year's audit.

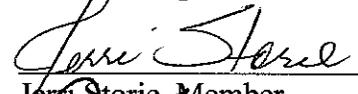
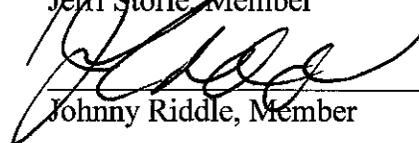
The Board then heard from Ms. Hensley and Ms. Brandi Burleson, Finance Officer, about the 09-10 budget. Ms. Hensley and Ms. Burleson reviewed the notes to budget amendment #1 (Attachment B) and Ms. Burleson advised the Board about the proposed changes to the 09-10 budget that was included in budget amendment #1. General discussion followed about the Fiscal Year 09-10 budget. Following the discussion Commissioner Storie made a motion to approve budget amendment #1 (Attachment C) and it was seconded by Commissioner Riddle. The vote to approve was unanimous.

Having no further business Chairman Savage made a motion to adjourn and it was seconded by Commissioner Storie. The vote to adjourn was unanimous.

Approved and authenticated on this the 3<sup>rd</sup> day of November 2009.

Attest:

  
\_\_\_\_\_  
Jason Robinson  
Clerk to the Board

  
\_\_\_\_\_  
Walter Savage, Chairman  
  
\_\_\_\_\_  
Jerri Storie, Member  
  
\_\_\_\_\_  
Johnny Riddle, Member



*Attachment A*

Nathan Bennett, *County Manager*

Walter Savage, *Chairman*

Jerri Storie, *Commissioner*

Johnny Riddle, *Commissioner*



## YANCEY COUNTY

110 Town Square, Room 11 • Burnsville, North Carolina 28714  
PHONE: (828) 682-3971 • FAX: (828) 682-4301

### AGENDA YANCEY COUNTY COMMISSIONERS SPECIAL MEETING OCTOBER 19, 2009

- I. Call to Order---Chairman Savage
- II. Approval of the Agenda
- III. Budget Work Session
  - a. Final 07-08 Corrective Action Update
  - b. General Budget Discussion
  - c. Budget Amendment #1
- IV. Adjourn



# YANCEY COUNTY FINANCE OFFICE

*Attachment B*

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 #1 October 19, 2009

The 2009-2010 Yancey County Budget as adopted on June 23, 2009, was based on information regarding potential revenue sources available at that time. Following the adoption of the budget a number of changes to revenue sources have become known, including a continuing decline in sales tax expectations and the loss of a number of other resources following the finalization of the State's budget. Additionally, a great deal of work on the Yancey County DSS categories at a much lower level of detail has clarified that the original budget was overstated as to reimbursements available for that department. A few additional needs have also become known and are included in this amendment.

The revenue section reflects a decrease to sales tax expectations in the amount of \$141,543 (#119-#121); a decrease in rent from Room 14 of \$2,269 (#122); a net decrease in DSS revenues in the amount of \$931,161 (#123-153); and an increase in delinquent tax revenue in the amount of \$50,000 (#118). This results in a net decrease in revenue in the amount of \$1,024,973.

The expenditure section includes the addition of the EDC Sidewalk Project in the amount of \$9,355 (#1); deferral of jail loan payment in the amount of \$181,598 (#2); net decrease to DSS categories in the amount of \$47,329 (#3-7); removal of the cost to replace the Court House furnace and other maintenance items \$51,500 (#8, 93, 94); a net increase to miscellaneous non-departmental items in the amount of \$23,950 which includes an increase to the employee Christmas bonus; a decrease to Emergency Management items \$17,100 (#13, #112-#116); a decrease to Building Inspections \$5,250 (#14, 15); a decrease to Recycling \$30,500 (#16, 95); a decrease to Landfill \$35,000 (#17); a reduction to PARTF match \$150,000 (#18); a net decrease in health insurance cost for all departments \$44,916 (#19-#40); a net decrease in FICA/Medicare costs for all departments \$22,000 (#43-#58); a net decrease to copier costs for all departments except DSS \$14,050 (#42, 71, 75-83); a decrease to Agricultural Extension Service \$12,500 (#59-#65); a reduction in campground salary cost \$14,462 (#66-#68); a decrease to Mapping Department \$3,630 (#69-#73); a decrease to Register of Deeds \$4,916 (#90-#92); a decrease to Sanitation \$500 (#96); a decrease to Detention \$30,000 (#74, #102); a decrease to Sheriff's Dispatch \$500 (#103); a decrease to Sheriff's Dept \$2,525 (104-#106); a decrease to Recreation \$500 (#107); a decrease to CRG Administration \$2,927 (#108, #109); a net zero change to part-time salaries (#84-#87) and to Animal Control (#88, #89); a decrease to Emergency Mgmt \$650 (#110-#111) and resulting necessary reductions to Contingency in the amount of \$285,925 (#12) and to Contribution to Fund Balance in the amount of \$100,000 (#117). This results in a net decrease in expenditures in the amount of \$1,024,973.

These adjustments reduce the 2009-2010 Yancey County Budget to a new total of \$19,772,504.

## YANCEY COUNTY COMMISSIONERS

BUDGET AMENDMENT # 1

FUND: GENERAL

As entered in the minutes of the Yancey County Board of Commissioners at a meeting on Monday, October 19, 2009 the following budget amendments are to be recorded:

	EXPEND. CODE	ACCOUNT	INCREASE	DECREASE
1	104920-569944	SIDEWALK PROJECT	9,355.00	
2	107000-600007	CONT TO DEBT SERVICE		181,598.00
3	105310-5491	DUES/SUBSC		15,001.00
4	105320-5772	MEDICAL ASST	6,347.00	
5	105330-5540	CAPITAL - VEHICLES		20,000.00
6	105310-5520	CAPITAL - COMPUTERS		17,000.00
7	105310-5260	OFFICE SUPPLIES		1,675.00
8	104190-5280	HEATING - FURNACE		50,000.00
9	104200-5221	EMPLOYEE OUTREACH		5,000.00
10	104200-529902	SUPPLIES - SENIOR APP		2,200.00
11	104200-529913	FLAGS		1,500.00
12	104200-5991	CONTINGENCY		285,925.00
13	104330-5540	CAPITAL - VEHICLES		15,000.00
14	104350-5510	CAPITAL - EQUIP		4,250.00
15	104350-5550	CAPITAL - EQUIP		1,000.00
16	104715-5550	CAPITAL - EQUIPMENT		30,000.00
17	104720-5550	CAPITAL - EQUIPMENT		35,000.00
18	107000-600006	CONT TO CAP PROJECTS		150,000.00
19	104120-5183	HEALTH INS		5,500.00
20	104130-5183	HEALTH INS		5,500.00
21	104170-5183	HEALTH INS	1,455.00	
22	104180-5183	HEALTH INS		2,500.00
23	104190-5183	HEALTH INS		5,000.00
24	104195-5183	HEALTH INS	1,447.00	
25	104310-5183	HEALTH INS		20,000.00
26	104315-5183	HEALTH INS		1,000.00
27	104322-5183	HEALTH INS		30,000.00
28	104350-5183	HEALTH INS	1,180.00	
29	104390-5183	HEALTH INS	900.00	
30	104520-5183	HEALTH INS	300.00	
31	104521-5183	HEALTH INS		9,000.00
32	104715-5183	HEALTH INS		14,000.00
33	104720-5183	HEALTH INS	900.00	
34	104910-5183	HEALTH INS	5,102.00	
35	105310-5183	HEALTH INS	100.00	
36	105320-5183	HEALTH INS	25,000.00	
37	105330-5183	HEALTH INS	11,400.00	
38	105850-5183	HEALTH INS	4,300.00	
39	106120-5183	HEALTH INS		3,500.00
40	106130-5183	HEALTH INS		1,000.00
41				
42	104110-5431	COPIER LEASE		1,000.00

43	104140-5181		FICA/MED			500.00
44	104145-5181		FICA/MED			500.00
45	104170-5181		FICA/MED			1,000.00
46	104180-5181		FICA/MED			500.00
47	104190-5181		FICA/MED			1,200.00
48	104322-5181		FICA/MED			2,000.00
49	104350-5181		FICA/MED			500.00
50	104520-5181		FICA/MED			1,500.00
51	104521-5181		FICA/MED			1,500.00
52	104710-5181		FICA/MED			1,500.00
53	104715-5181		FICA/MED			1,500.00
54	104720-5181		FICA/MED			800.00
55	105310-5181		FICA/MED			1,200.00
56	105320-5181		FICA/MED			3,000.00
57	105330-5181		FICA/MED			2,500.00
58	105850-5181		FICA/MED			2,300.00
59	104950-5121		WAGES			10,000.00
60	104950-5183		HEALTH INS			1,000.00
61	104950-5260		OFFICE SUPPLIES			300.00
62	104950-5261		4H SUPPLIES			500.00
63	104950-5262		HOME EC SUPPLIES			100.00
64	104950-5321		TELEPHONE			500.00
65	104950-5394		CLEANING SERVICE			100.00
66	106130-5121		SALARIES			12,844.00
67	106130-5181		FICA/MED			983.00
68	106130-5182		RETIREMENT			635.00
69	104195-5311		TRAVEL/MILEAGE			1,250.00
70	104195-5312		TRAVEL EXPENSES			300.00
71	104195-5431		COPIER LEASE			3,000.00
72	104195-5453		BONDING			80.00
73	104195-5550		CAPITAL - OTHER EQUIP			2,000.00
74	104322-5193		PROF SERV - MEDICAL			15,000.00
75	104110-5431		COPIER LEASE			1,600.00
76	104120-5431		COPIER LEASE			1,600.00
77	104130-5431		COPIER LEASE			1,600.00
78	104140-5431		COPIER LEASE			2,000.00
79	104145-5431		COPIER LEASE			150.00
80	104170-5431		COPIER LEASE			1,500.00
81	104350-5431		COPIER LEASE			2,000.00
82	104720-5431		COPIER LEASE	200.00		
83	106130-5431		COPIER LEASE	200.00		
84	104145-5126		PART-TIME SALARY			2,000.00
85	104130-5126		PART-TIME SALARY	2,000.00		
86	104350-5128		PART-TIME SALARY			2,000.00
87	104120-5126		PART-TIME SALARY	2,000.00		
88	104380-5182		ANIMAL CONTROL-RETIREMENT			446.00
89	104380-5212		ANIMAL CONTROL-UNIFORMS	446.00		
90	104180-5381		COMP PROG TIME			2,000.00
91	104180-5440		SERV & MAINT CONT			916.00
92	104180-5510		CAPITAL			2,000.00
93	104190-5299		MISC SUPPLIES			500.00
94	104190-529909		CORR CREW			1,000.00

95	104715-5439	EQUIPMENT RENTAL			500.00
96	104710-5439	EQUIPMENT RENTAL			500.00
97	104200-5189	CHRISTMAS BONUS	24,150.00		
98	104200-5181	FICA/MED	2,000.00		
99	104200-5182	RETIREMENT	1,500.00		
100	104200-5189	CHRISTMAS DINNER	1,000.00		
101	104200-519102	PROF SERV - OPEB REPORT	4,000.00		
102	104322-5121	SALARIES			15,000.00
103	104315-5329	INTERNET			500.00
104	104310-5352	R&M EQUIPMENT			1,000.00
105	104310-5510	CAPITAL			525.00
106	104310-5550	CAPITAL			1,000.00
107	106120-5362	R&M RAY CORT			500.00
108	106125-5363	R&M KID MTN			2,000.00
109	106125-5395	TRAINING			927.00
110	104390-5239	VACC.DRUG			300.00
111	104390-5252	TIRES			350.00
112	104330-5251	FUEL & OIL			500.00
113	104330-5252	TIRES			300.00
114	104330-5325	POSTAGE			50.00
115	104330-5329	INTERNET			500.00
116	104330-569918	WNC I FLOWS			750.00
117	107000-600009	CONT TO FUND BALANCE			100,000.00

TOTALS	105,282.00		1,130,255.00
NET CHANGE		-1,024,973.00	
CURRENT APPROP		20,797,477.00	
TOTAL APPROP AMENDED		19,772,504.00	

	REVENUE SECTION	INCREASE	DECREASE	
118	104041-4000	PRIOR YR DELINQUENT PROP	50,000.00	
119	104042-4310	ARTICLE 39 (1 CENT TAX)		21,797.00
120	104042-4311	ARTICLE 40 (1/2 CENT TAX)		58,127.00
121	104042-4312	ARTICLE 42 (1/2 CENT TAX)		61,619.00
122	104042-4407	RENT ROOM 14		2,269.00
123	104055-475002	ADMIN REIM		447,864.00
124	104055-475019	FOOD & NUT ADMIN		5,747.00
125	104055-475024	SPEC ASST ADMIN		170,000.00
126	104055-475026	MEDICAID ADMIN		210,891.00
127	104055-475036	IV-E ADMIN FOSTERCARE		58,257.00
128	104055-475045	ADULT HOME CARE		146.00
129	104055-475047	ADULT HOME SPECIALIST		146.00
130	104056-4850	MEDICAID TRANSPORTATION	145,343.00	
131	104055-475031	CHILD PROTECT IV-E		796.00
132	104055-475004	IV-B ADOPT ASST		3,363.00
133	104059-475301	CHILD DC	80,000.00	
134	104056-475106	HEALTHCHOICE	30,943.00	
135	104055-475039	IV-D INCENTIVE	4,055.00	
136	104055-475048	PROGRAM INTEGRITY	37,303.00	
137	104055-475038	CHILD SUPPORT CONTRACT	56,100.00	
138	104055-475049	FOOD STAMP INCENTIVES	2,500.00	
139	104055-475003	WORK 1ST FAM ASST		131,218.00

140	104055-475006		STATE ADOPT ASST			5,280.00
141	104055-475008		IV-E ADOPT ASST			68,989.00
142	104055-475010		IV-E FOSTERCARE			59,302.00
143	104055-475012		STATE FOSTERCARE			24,532.00
144	104055-475013		LOW ENERGY INCOME ASST			145,411.00
145	104055-475016		SPEC ASST BLIND			19,525.00
146	104055-475042		DOMESTIC VIOLENCE	6,987.00		
147	104056-475103		MEDICAID CASE MGMT	10,000.00		
148	104057-475219		SPEC CHILD ADOPTIONS	5,000.00		
149	104056-475221		DISABILITY DETER	1,000.00		
150	104056-475101		IV-D RETURN TO TANF	2,075.00		
151	104057-475205		LINKS SCHOLARSHIP	8,000.00		
152	104059-475302		DAY CARE FEES	20,000.00		
153	104059-475303		CDC FOOD PROGRAM	11,000.00		

TOTALS	470,306.00		1,495,279.00
NET CHANGE		-1,024,973.00	
CURRENT APPROP		20,797,477.00	
TOTAL APPROP AMENDED		19,772,504.00	

0.00