

June 24, 2002

The Randolph County Board of Commissioners met in special budget session at 6:00 p.m. in the Commissioners Meeting Room, County Office Building, 725 McDowell Road, Asheboro, NC. Commissioners Kemp, Frye, Holmes, Davis and Mason were present.

Final Budget Amendments to the 2001-2002 Budget

Will Massie, Deputy Finance Officer, presented information necessitating budget amendments in several areas of the current budget, as follows:

- The Day Reporting Center received a donation of \$1500 from Sheraton Finance Corporation to be used to pour a concrete pad for the juvenile program's exercise yard.
- The County Schools has received contractors' sales tax reimbursements from the Department of Revenue for a State school bond project. When these funds are received, the schools must send the money to the Department of Public Instruction to go back into their State school bond projects. Then the funds are used to increase an existing project and are available to be spent. In June, the County Schools sent DPI \$90,981 in sales tax reimbursements.
- The budget for the following fire districts has exceeded the original estimated tax collections by the following amounts: Climax, \$7700; Coleridge, \$3700; Fairgrove, \$9200; Farmer, \$5600; Franklinville, \$250; Guil-Rand, \$39,000; Level Cross, \$4300; Sophia, \$450; Tabernacle, \$800; and Westside, \$3800.
- Several years ago we entered into a contract with Tax Management Associates to conduct business personal property audits for the County. Even though the contract period ended June 30, 2000, there were a number of accounts that were still unresolved at that time. This year we have collected \$25,000 from these audits, and TMA's fee was \$6,067.
- The Board of Commissioners has voted to provide economic development assistance to Unilever Bestfoods (\$125,000) and Thomas Built Buses (\$500,000). Because the Confluence Holdings project was canceled, the \$83,333 contribution previously budgeted will be eliminated, thereby reducing the current adjustment to appropriated fund balance to \$541,667.
- The \$40,000 originally budgeted for Medical Examiner will not be enough to cover the current year's costs. An extra \$10,000 will be needed. However, ambulance fee collections are over budget; these additional monies will be sufficient to fund the additional Medical Examiner costs.
- As the 2000 COPS projects near completion there are several adjustments necessary to move remaining funds into various school projects. These funds are a result of lower than expected project costs, additional interest earnings, and refunds of sales taxes.
- The amount of solid waste received at the transfer station during this fiscal year has exceeded previous estimates. We anticipate needing an additional \$333,230 in the Landfill Operation department and \$4,700 in Other Operations. In addition, we want to adjust revenues to a more accurate number. We will need to reduce two other departments within the Public Works Fund, appropriate additional Public Works fund balance, and transfer funds from the Landfill Closure Fund. Budgeted but unspent closure costs will reduce the amount of appropriated fund balance to \$20,000.

On motion of Frye, seconded by Mason, the Board unanimously approved the following budget amendments to the 2001-2002 budget:

GENERAL FUND - #41 (Day Reporting Center)	
Revenue	Increase
Miscellaneous	\$1,500
Appropriation	Increase
Day Reporting Center	\$1,500

GENERAL FUND - #42 (County Schools State School Bonds)	
Revenue	Increase
<i>Restricted Intergovernmental</i>	\$90,981
Appropriation	Increase
<i>County School Building Bond Fund</i>	\$90,981

GENERAL FUND - #43 (Fire Districts)		
Climax Fire District		Increase
<i>Revenue</i>	<i>Taxes - Current Year</i>	\$ 7,700
<i>Appropriation</i>	<i>Tax Collections Remitted</i>	\$ 7,700
Coleridge Fire District		Increase
<i>Revenue</i>	<i>Taxes - Current Year</i>	\$ 3,700
<i>Appropriation</i>	<i>Tax Collections Remitted</i>	\$ 3,700
Fairgrove Fire District		Increase
<i>Revenue</i>	<i>Taxes - Current Year</i>	\$ 9,200
<i>Appropriation</i>	<i>Tax Collections Remitted</i>	\$ 9,200
Farmer Fire District		Increase
<i>Revenue</i>	<i>Taxes - Current Year</i>	\$ 5,600
<i>Appropriation</i>	<i>Tax Collections Remitted</i>	\$ 5,600
Franklinville Fire District		Increase
<i>Revenue</i>	<i>Taxes - Current Year</i>	\$ 250
<i>Appropriation</i>	<i>Tax Collections Remitted</i>	\$ 250
Guil-Rand Fire District		Increase
<i>Revenue</i>	<i>Taxes - Current Year</i>	\$ 39,000
<i>Appropriation</i>	<i>Tax Collections Remitted</i>	\$ 39,000
Level Cross Fire District		Increase
<i>Revenue</i>	<i>Taxes - Current Year</i>	\$ 4,300
<i>Appropriation</i>	<i>Tax Collections Remitted</i>	\$ 4,300
Sophia Fire District		Increase
<i>Revenue</i>	<i>Taxes - Current Year</i>	\$ 450
<i>Appropriation</i>	<i>Tax Collections Remitted</i>	\$ 450
Tabernacle Fire District		Increase
<i>Revenue</i>	<i>Taxes - Current Year</i>	\$ 800
<i>Appropriation</i>	<i>Tax Collections Remitted</i>	\$ 800
Westside Fire District		Increase
<i>Revenue</i>	<i>Taxes - Current Year</i>	\$ 3,800
<i>Appropriation</i>	<i>Tax Collections Remitted</i>	\$ 3,800

GENERAL FUND - #44 (Tax Dept. - TMA Audit Collections)	
Revenue	Increase
<i>Ad Valorem Taxes</i>	\$6,067
Appropriation	Increase
<i>Tax</i>	\$6,067

GENERAL FUND - #45 (Fund Balance – Economic Development)	
Revenue	Increase
<i>Appropriated Fund Balance</i>	\$541,667
Appropriation	Increase
<i>Special Appropriations</i>	\$541,667

GENERAL FUND - #46 (Medical Examiner)	
Revenue	Increase
<i>Sales and Services</i>	\$10,000
Appropriation	Increase
<i>Medical Examiner</i>	\$10,000

2000 RANDOLPH COUNTY SCHOOLS FACILITIES CAPITAL PROJECT FUND - #3		
Revenue	Increase	Decrease
<i>Interest Earned</i>	\$770,000	
<i>Sales Tax Reimbursement</i>	\$90,000	
Appropriation	Increase	Decrease
<i>Southmont Elementary</i>		\$150,000
<i>Hopewell Elementary</i>	\$400,000	
<i>Uwharrie Middle School</i>	\$91,414	
<i>Archdale Elementary</i>		\$400,000
<i>Miscellaneous Projects</i>	\$918,586	

PUBLIC WORKS FUND - #47		
Revenue	Increase	Decrease
<i>Restricted Intergovernmental</i>	\$4,900	
<i>Sales and Service</i>	\$184,216	
<i>Miscellaneous</i>	\$75,000	
<i>Appropriated Fund Balance</i>	\$31,599	
Appropriation	Increase	Decrease
<i>Landfill Operation</i>	\$333,230	
<i>Administration</i>		\$20,300
<i>Recycling Program</i>		\$21,915
<i>Other Operations</i>	\$4,700	

LANDFILL CLOSURE FUND - #48	
Revenue	Increase
<i>Fund Balance Appropriated</i>	\$20,000
Appropriation	Increase
<i>Landfill Closure</i>	\$20,000

Fire District Tax Rates

Neil Allen, Emergency Services Director, distributed a revised spreadsheet analysis of tax levy rates for school and fire districts. The revised version takes into account the collection rate and no reimbursables from the State.

On motion of Holmes, seconded by Frye, the Board unanimously voted to keep all fire tax districts except Franklinville at their current tax rate and to honor Franklinville’s request for a decrease from 7.7¢ to 7.0¢. The 2002-03 fire district tax rates are as follows: Bennett, 7¢; Coleridge, 7.3¢; Climax, 9.3¢; Eastside, 5.5¢; Farmer, 7.5¢; Fairgrove, 6.5¢; Franklinville, 7¢; Guil-Rand, 10¢; Julian, 9.5¢; Level Cross, 9¢; Northeast, 6.8¢; Randleman, 10¢; Seagrove, 9.7¢; Sophia, 9.6¢; Southwest, 9.2¢; Staley, 9.6¢; Tabernacle, 8.7¢; Ulah, 6.1¢; Westside, 8.2¢.

School District Tax Rates

On motion of Frye, seconded by Holmes, the Board unanimously voted to keep school district tax rates the same. The 2002-03 fiscal year school district tax rates are as follows: Asheboro School District, 13.85¢; Archdale-Trinity School District, 7.5¢.

Solid Waste Facility and Convenience Site Hours of Operation

David Townsend, III, Public Works Director, reviewed the revised hours of operation at the landfill and convenience sites, based on directives from the Board at an earlier meeting. The proposed new hours are as follows:

Solid Waste Facility	Monday through Friday	8:00 a.m. – 4:30 p.m.
	Saturday	7:00 a.m. – 12:00 noon
Farmer Convenience Site	Monday, Thursday, Friday	8:00 a.m. – 4:30 p.m.
	Saturday	8:00 a.m. – 3:00 p.m.
Coleridge Convenience Site	Monday, Thursday, Friday	8:00 a.m. – 4:30 p.m.
	Saturday	8:00 a.m. – 3:00 p.m.

Mr. Townsend said that this schedule equates to 112.5 hours per week of open operations. His original budget that was proposed in May indicated 83.5 hours of operation. Adding these extra hours back in will cost \$15,000 on the Weiser contract, \$10,000 on the Mapco contract, and \$13,000 for employee salaries, for a total of an additional \$38,000 needed for a whole year.

County Manager Frank Willis pointed out that these contracts expire at the end of December, and we may be able to negotiate a better contract for renewal. He suggested that the Board add only \$19,000 to the Public Works budget to cover added expenses for the period of July through December at this time.

Budget Discussion; Adoption of Budget

Mr. Willis told the Board that if the State does not allow counties to charge an additional ½ ¢ sales tax for the 2002-03 fiscal year, we would have to take an additional \$2,668,896 from our fund balance or cut that much from the budget in order to balance it. That amount would equate to 90 positions.

He reminded the Board that money to fund the Day Reporting Center is included in the proposed budget and that \$20,000 for the Recreation Master Plan has been encumbered from the current budget.

The Board discussed additional funding for the schools.

On motion of Frye, seconded by Holmes, the Board unanimously adopted the 2002-03 Budget Ordinance (ATTACHED), with a tax rate of 48¢ per \$100 valuation and with the following changes to the proposed budget:

- 1. Give Asheboro City Schools an additional \$39,567 for current expense; give Randolph County Schools an additional \$164,177 for current expense; give Randolph Community College an additional \$27,256 for current expense; and give Public Works an additional \$19,000 for extended hours at the landfill and convenience sites for a total of \$250,000 additional appropriation from fund balance.*
- 2. Remove the \$2,668,896 for reimbursables from revenues and account for that amount in fund balance appropriated.*

These changes produce a budget totaling \$81,091,979 that has \$3,564,689 fund balance appropriated.

Adjournment

The meeting adjourned at 7:00 p.m.

Phil Kemp, Chairman

Darrell L. Frye

J. Harold Holmes

Robert B. Davis

Robert O. Mason

Alice D. Dawson, Clerk to the Board