

June 16, 2014

The Randolph County Board of Commissioners met at 6:00 p.m. for a special budget session in the Meeting Room of the 1909 Historic Courthouse, 145 Worth St., Asheboro, NC. Commissioners Holmes, Frye, Kemp, Haywood and Lanier were present.

Changes to Agenda

Chairman Holmes announced that item *I. Request for Approval of Permits for Display of Pyrotechnics* was being added to the agenda.

Approval of Permits for Display of Pyrotechnics

Associate County Attorney Aimee Scotton said that the sale and use of pyrotechnics is governed by state law. NC General Statute 14-413 deals with the issuance of permits for the use of pyrotechnics at public exhibitions. The statute requires that these permits be approved by the Board of County Commissioners.

Ms. Scotton and Clerk to the Board Cheryl Ivey researched the way that the permits were handled by the County in the past and found that the Board used to approve these permits, but at some point in the mid-'90s, a determination was made that this was no longer necessary and the Fire Marshal's office took over the issuance. Ms. Scotton found no documentation regarding how this determination was made, but that it appeared to be based on the authority of the Fire Marshal's office to issue permits under the fire code. She said the problem with that reasoning is that the statute in question is not in the fire code. It is in the Article of the Criminal Law Chapter that governs pyrotechnics, therefore, the Board of Commissioners does need to approve these permits.

She said that since the Board does not meet again until after July 4th it was necessary to request approval tonight. The event sponsored by Beulah Baptist Church will be held on July 3 with Skylights Fireworks Displays as the pyro technicians. The other one is for an event tentatively scheduled for July 5 to be held by the Red Cross Civitans with M & M Fireworks as the pyro technicians.

Ms. Scotton said that the Fire Marshal's Office has checked the state license of the pyro technicians and will have all liability insurance information on hand.

On motion of Frye, seconded by Kemp, the Board voted unanimously to approve permits for pyrotechnics to Beulah Baptist Church and Red Cross Civitans, as requested.

Adoption of Departmental Fee Schedules

On motion of Lanier, seconded by Frye, the Board voted unanimously to adopt all departmental fee schedules, as requested, and as follows:

1. *Public Health (unchanged except for the addition of one new fee for HPV REFLEX TESTING at \$50.00)*
2. *Planning and Zoning (no change)*
3. *Solid Waste Facility Tipping Fees (no change)*
4. *Ambulance (No change)*
5. *Building, Electrical & Plumbing Permits (No change)*

Budget Discussion

Commissioner Haywood said the Board needs to be responsible to the citizens in their consideration of setting the budget. He said the majority of people he has talked to are in support of the EMS bases and command center but most asked that no tax increase be considered.

Vice Chair Frye stated he and the Board are committed to funding the new bases and ambulances that the Board approved several months ago and that the proposed budget includes a funding plan for those items. He said he was concerned about the timing of the 9-1-1 command center, which requires new construction, and how soon the funds would be utilized.

Vice Chair Frye said that during the public hearing it was implied that County Departments don't try to save and, instead, spend their entire budgets. He defended the departments' thrifty spending, with any leftover funds being diverted back to the fund balance. He said there were years that money was allocated out of the fund balance but never used because of the good job that the employees did to save money for the taxpayers. He said Randolph County and its employees are conservative and that is how the County has been able to have some stability in the fund balance during the last six to seven years during the recession.

In other matters, Vice Chair Frye stated that the Sheriff has withdrawn some of his requests because he has found a way to fund most of his department's needs. Vice Chair Frye commended the County Schools on their Randleman 5th Grade Academy plan to address this need as cheaply as possible and that the project deserves consideration.

Approval of School Tax Rates

On motion of Frye, seconded by Kemp, the Board voted unanimously to set the Archdale-Trinity Schools Supplemental Tax District rate at the revenue neutral rate of \$0.0954.

Commissioner Kemp made a motion that the Asheboro City Schools Supplemental Tax District revenue neutral tax rate of \$0.1437 be rounded up and set at \$0.15. It was seconded by Frye and the Board voted unanimously to set the Asheboro City Schools Supplemental Tax District rate at \$0.15.

Approval of Tax Rates for Rural Fire Protection Tax Districts and Fire Protection Service Districts Tax Rates

On motion of Kemp, seconded by Lanier, the Board voted unanimously to set the following Fire Protection Tax District rates, as requested, with the exception of Westside to be set at their revenue neutral rate: Bennett—8¢, Climax—0.0¢, Coleridge—7.4¢, Eastside—11¢, Fairgrove—8.83¢, Farmer—7.69¢, Franklinville—10¢, Guil-Rand—0.0¢, Julian—10¢, Level Cross—11¢, Northeast—9¢, Randleman—0.0¢, Seagrove—10¢, Sophia—0.0¢, Southwest—12¢, Staley—10¢, Tabernacle—10.54¢, Ulah—6.1¢ and Westside—10.33¢; and Climax Fire Service District at 12.44¢, Guil-Rand Fire Service Districts at 12.62 and Randleman-Sophia Fire Service District at 12¢.

Adoption of FY 14-15 Budget and Budget Ordinance

Commissioner Kemp motioned to adopt the budget as proposed, with the following exceptions: add \$82,566 for the Sheriff's Department for jail repairs, remove three DSS positions (in the proposed budget) at \$109,787, add \$235,000 for Schools' (county and city) current expense (to insure funding for the Randleman Academy), add \$250,000 in construction

capital for the county schools, budget a 1.5% COLA for county employees, and set the tax rate at 66 cents.

Vice Chair Frye seconded the motion.

Following discussion, which included budgeting \$340,000 in additional sales tax revenues and \$183,500 in additional ambulance fees revenues, agreeing to postpone for one-year ½-cent of the proposed 2-cent increase on the tax rate dedicated for Emergency Services improvements, and lowering the property tax rate to 65.5 cents from 66 cents (in the original motion), Commissioner Kemp amended his motion to adopt the Proposed FY 14-15 budget, except with the following changes:

- Set property tax rate at 65.5 cents (which is a decrease of 0.11 cents from the Manager’s Proposed Budget rate of 65.61) thereby decreasing Property Tax Revenues by (\$108,115)
- Budget a 2% increase in sales taxes at \$340,000
- Increase Appropriated Fund Balance Restricted Law Enforcement Revenues by (for bullet proof vests) \$8,800
- Reduce DSS Restricted Intergovernmental Revenues by (\$35,821)
- Increase Appropriated Fund Balance by \$101,684
- Increase Sales and Services Revenues by \$183,500
- Increase Sheriff’s expenditures for jail repairs @ \$73,966
- Reduce Emergency Services Expenditures by \$491,431 (due to decrease in proposed property tax increase of 2 cents down to 1.5 cents) (\$491,431)
- Increase Education Expenditures by \$235,000 for County & City Schools Current Expense (\$186,144-RCS; \$48,856-ACS) @ \$235,000
- Increase Education Expenditures by \$250,000 for County Schools Construction Capital @ \$250,000
- Reduce expenditures for three DSS positions (1 IMCII position; 2 Proc. Asst. II positions) that were included in proposed budget by (\$109,787)
- Increase Sheriff Expenditures by \$8,800 to purchase Bullet Proof Vests \$8,800
- Increase Departmental Expenditures by \$523,500 for a 1.5% COLA for County Employees \$523,500

Vice Chair Frye seconded the amended motion, and the Board voted 4-1, with Haywood opposing, to adopt the FY 2014-2015 Budget Ordinance (which follows below), as proposed by

the Manager, but with the above changes, and which includes setting the Ad Valorem Tax Rate at 65.5 cents per \$100 valuation and which produces a budget of \$117,406,325 for FY 2014-2015:

RANDOLPH COUNTY
Budget Ordinance Fiscal Year 2014-15

Be It Ordained by the Board of Commissioners of Randolph County, North Carolina:

Section 1. The following amounts are hereby appropriated in the General Fund of Randolph County for the fiscal year beginning July 1, 2014 and ending June 30, 2015:

General Government:

<i>Governing Body</i>	\$ 153,220
<i>Administration</i>	3,128,206
<i>Information Technology</i>	1,765,102
<i>Tax</i>	2,419,217
<i>Elections</i>	439,484
<i>Register of deeds</i>	706,722
<i>Public Buildings</i>	2,368,697

Public Safety:

<i>Sheriff</i>	15,881,163
<i>Emergency Services</i>	7,319,313
<i>Building Inspections</i>	597,146
<i>Adult Day Reporting Center</i>	168,199
<i>Juvenile Day Reporting Center</i>	384,169
<i>Other Public Safety Appropriations</i>	252,390

Economic and Physical Development:

<i>Planning and Zoning</i>	618,754
<i>Cooperative Extension Service</i>	444,206
<i>Soil and Water Conservation</i>	189,963
<i>Other Economic and Physical Development Appropriations</i>	1,254,338

Environmental Protection:

<i>Public Works</i>	2,548,112
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Human Services:

<i>Public Health</i>	5,102,937
<i>Social Services</i>	19,911,172
<i>Veteran Services</i>	100,451
<i>Child Support Enforcement</i>	949,237
<i>Other Human Services Appropriations</i>	2,414,189

Cultural and Recreational:

<i>Public Library</i>	1,848,681
<i>Other Cultural and Recreational Appropriations</i>	20,000

Education 28,077,041

Debt Service 14,506,916

Other Financing Uses:

<i>Interfund Transfers Out</i>	3,837,300
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	<i>Total</i>	<i>\$117,406,325</i>
<i>Section 2.</i>	<i>It is estimated that the following revenues will be available in the General Fund for the fiscal year beginning July 1, 2014 and ending June 30, 2015:</i>	
		<i>\$ 65,807,461</i>
	<i>Ad Valorem Property Taxes</i>	
	<i>Local Option Sales Taxes</i>	<i>17,360,000</i>
	<i>Other Taxes</i>	<i>1,385,000</i>
	<i>Unrestricted Intergovernmental</i>	<i>405,000</i>
	<i>Restricted Intergovernmental</i>	<i>19,120,520</i>
	<i>Permits and Fees</i>	<i>963,850</i>
	<i>Sales and Services</i>	<i>8,533,871</i>
	<i>Investment Earnings</i>	<i>85,000</i>
	<i>Miscellaneous</i>	<i>334,648</i>
	<i>Other Financing Sources:</i>	
	<i> Appropriated Fund Balance</i>	<i>3,355,350</i>
	<i> Interfund Transfers In</i>	<i>55,625</i>
	<i>Total</i>	<i>\$117,406,325</i>

Section 3. The following amounts are hereby appropriated in the Emergency Telephone System Fund of Randolph County for the fiscal year beginning July 1, 2014 and ending June 30, 2015:

<i>E-911 System</i>	<i>Total</i>	<i>\$ 573,955</i>
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Section 4. It is estimated that the following revenues will be available in the Emergency Telephone System Fund for the fiscal year beginning July 1, 2014 and ending June 30, 2015:

<i>NC 911 Board Distributions</i>	<i>\$ 573,955</i>
<i>Investment Earnings</i>	<i>-</i>
<i>Appropriated Fund Balance</i>	<i>-</i>
<i>Total</i>	<i>\$ 573,955</i>

Section 5. The following amounts are hereby appropriated in the Landfill Closure Fund of Randolph County for the fiscal year beginning July 1, 2014 and ending June 30, 2015:

<i>Solid Waste Management</i>	<i>\$ 186,500</i>
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Section 6. It is estimated that the following revenues will be available in the Landfill Closure Fund for the fiscal year beginning July 1, 2014 and ending June 30, 2015:

<i>Investment Earnings</i>	\$	-
<i>Appropriated Fund Balance</i>		186,500
<i>Total</i>	\$	186,500

Section 7. The following amounts are hereby appropriated in the Fire Districts Fund for the fiscal year beginning July 1, 2014 and ending June 30, 2015:

<i>Tax Distributions</i>	\$	7,561,689
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Section 8. It is estimated that the following Fire District revenues will be available during the fiscal year beginning July 1, 2014 and ending June 30, 2015:

<i>Ad Valorem Property Taxes</i>	\$	7,561,689
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Section 9. The following amounts are hereby appropriated in the Water Fund for the fiscal year beginning July 1, 2014 and ending June 30, 2015:

<i>Bulk Water</i>	\$	1,764,300
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Section 10. It is estimated that the following Water Fund revenues will be available during the fiscal year beginning July 1, 2014 and ending June 30, 2015:

<i>Bulk Sale of Water</i>	\$	236,300
<i>Investment Earnings</i>	\$	1,700
<i>Transfer from General Fund</i>		1,526,300
<i>Total</i>	\$	1,764,300

Section 11. There is hereby levied for the fiscal year beginning July 1, 2014 and ending June 30, 2015, a county-wide tax rate of \$ 0.655 per \$100 valuation of estimated taxable property situated in the County. The ad valorem tax is based on a total estimated property valuation of \$10,060,000,000, with an expected collection rate of 97.7%.

Section 12. For the fiscal year beginning July 1, 2014 and ending June 30, 2015, there is hereby levied in the County of Randolph a dog license fee at the rate of \$3.50 per dog.

Section 13. There is hereby levied for the fiscal year beginning July 1, 2014 and ending June 30, 2015, the following School District tax rates per \$100 valuation of estimated taxable property situated in the special district. These levies are for the purpose of raising revenues to supplement school programs within each respective district.

<i>Fire District</i>	<i>Net Valuation Estimated</i>	<i>Tax Rate Approved</i>
<i>Asheboro School District</i>	\$ 2,146,988,698	\$ 0.1500

a. *The Budget Officer, or his designee, may transfer amounts between line item expenditures within a department without limitation and without a report being required.*

b. *The Budget Officer, or his designee, may not transfer amounts between departments of the General Fund or between funds, except as approved by the Board of County Commissioners in the Budget Ordinance, as amended.*

Section 17. The Budget Officer, or his designee, may make cash advances between funds for periods not to exceed one hundred eighty days without reporting to the Board of Commissioners. Any advances that extend beyond one hundred eighty days must be approved by the Board. All advances that will be outstanding at the end of the fiscal year must be approved by the Board.

Section 18. Copies of this Budget Ordinance shall be filed with the Clerk to the Board of Commissioners of Randolph County and furnished to the Assistant County Manager/Finance Officer for direction in the collection of revenues and the expenditure of amounts appropriated.

Section 19. This Budget Ordinance will be effective on July 1, 2014.

Upon motion of Commissioner Kemp, seconded by Commissioner Frye, the foregoing Budget was passed with the following vote:

*Ayes: Commissioner Darrell Frye
Commissioner Harold Holmes
Commissioner Phil Kemp
Commissioner Arnold Lanier*

Noes: Commissioner Stan Haywood

I, Cheryl A. Ivey, Clerk to the Randolph County Board of Commissioners, do hereby certify that the foregoing Ordinance was duly adopted by the governing body of Randolph County at a special meeting on June 16, 2014, a quorum being present.

The 16th day of June, 2014.

Adjournment

There being no further business, the Board adjourned at 7:14 p.m.

J. Harold Holmes, Chairman

Darrell L. Frye

Phil Kemp

Stan Haywood

Arnold Lanier

Amanda Varner, Deputy Clerk to the Board