

**Minutes  
Randolph County Commissioners**

June 26, 2000

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, Davis, Holmes, Frye, and Mason were present.

<b>FY 1999-2000 Business</b>
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**Budget Amendment - Public Works**

David Townsend, III, Public Works Director, reported that the solid waste facility received more tonnage this year than was anticipated, which increased both revenues and expenses. A budget amendment is needed to account for these increases.

*On motion of Frye, seconded by Davis, the Board unanimously approved Budget Amendment #51 to the FY 1999-2000 Annual Budget, as follows:*

<b><i>PUBLIC WORKS FUND - #51</i></b>		
<b><i>Revenue</i></b>	<b><i>Increase</i></b>	<b><i>Decrease</i></b>
<i>Sales and Service</i>	<i>\$173,000</i>	
<i>Investment Earnings</i>	<i>\$ 13,000</i>	
<b><i>Appropriation</i></b>	<b><i>Increase</i></b>	<b><i>Decrease</i></b>
<i>Landfill Operation</i>	<i>\$342,801</i>	<i>\$30,475</i>
<i>Administration</i>		<i>\$7,400</i>
<i>Recycling Program</i>		<i>\$118,926</i>
<i>Other Operations</i>		

**Budget Amendment - Tax Department**

Jane Leonard, Deputy Finance Officer, explained that the County is in the last year of a three-year contract with Tax Management Associates, Inc. to audit businesses for possible under-reporting of personal property assets. As a result of these audits, the County collected an additional \$122,110.24 in tax revenue this year. Some businesses had incorrectly reported personal property and the County paid a total of \$47,775.02 in refunds. The fee the County will pay to TMA this year is \$47,123.27. Municipalities and special districts have given the County \$21,037.78 toward these audits. A budget amendment is needed to account for these revenues, refunds, and fees.

*On motion of Davis, seconded by Holmes, the Board unanimously approved Budget Amendment #52 to the FY 1999-2000 Annual Budget, as follows:*

<b>GENERAL FUND - #52</b>	
<b>Revenue</b>	<b>Increase</b>
<i>Ad Valorem Taxes</i>	\$94,899
<b>Appropriation</b>	<b>Increase</b>
<i>Tax Department</i>	\$94,899

**Budget Amendment - Fire Districts**

Ms. Leonard stated that the budget for some fire districts exceeded the original estimated tax collections, thereby creating the need for a budget amendment for each of these districts.

*On motion of Mason, seconded by Frye, the Board unanimously approved Budget Amendment #53 to the FY 1999-2000 Annual Budget, as follows:*

<b>GENERAL FUND - #53</b>	
<b>Revenue</b>	<b>Increase</b>
<i>Climax Fire District Taxes - Current Year</i>	\$6,800
<i>Eastside Fire District Taxes - Current Year</i>	\$570
<i>Fairgrove Fire District Taxes - Current Year</i>	\$1,500
<i>Westside Fire District Taxes - Current Year</i>	\$350
<b>Appropriation</b>	<b>Increase</b>
<i>Climax Fire Dist. Tax Collections Remitted</i>	\$6,800
<i>Eastside Fire Dist. Tax Collections Remitted</i>	\$570
<i>Fairgrove Fire Dist. Tax Collections Remitted</i>	\$1,500
<i>Westside Fire Dist. Tax Collections Remitted</i>	\$350

**Budget Amendment - Social Services**

Ms. Leonard stated that the Department of Social Services was required to provide more services than was originally anticipated this year. The additional expenditures necessitated by this increase in services is offset by additional revenues received for these services.

*On motion of Frye, seconded by Holmes, the Board unanimously approved Budget Amendment #54 to the FY 1999-2000 Annual Budget, as follows:*

<b>GENERAL FUND - #54</b>	
<b>Revenue</b>	<b>Increase</b>
<i>Restricted Intergovernmental</i>	\$482,000
<b>Appropriation</b>	<b>Increase</b>

<i>Social Services</i>	\$482,000
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**FY 2000 - 2001 Budget**

**School Tax Rates**

*On motion of Frye, seconded by Davis, the Board unanimously approved the following school district tax rates: Asheboro City Schools, 14.5¢; Archdale/Trinity, 8.5¢.*

**Fire Tax Rates**

Chairman Kemp announced that the Board would allow public comment on requested fire district tax rates before the Board voted on this matter.

**Ricky Brown**, Eastside Fire Chief, 614 Daniel Road, Asheboro, said this district has operated at a 6¢ tax rate, the lowest in the county, for 20 years, and they can no longer operate and meet their goals at this rate. On behalf of their board, he requested a 1¢ increase. He said they want to put in enough water points to lower their ISO rating, which will, in turn, give the property owners in that district a reduction in their homeowner's insurance policy premiums.

**John Hulin**, 3088 Bethel Friends Road, Asheboro, opposed the requested tax increase. He said Eastside has received a 150% increase in revenues over the last 10 years, which should be sufficient for their operations. He said extra money should be spent on education rather than on fire departments.

**Robert Beane**, 4445 Highway 42 S., Asheboro, opposed Eastside's requested increase.

Upon request, those opposing and those supporting Eastside's requested increase stood. Approximately 15 stood in support and approximately 20 stood in opposition.

**John Hussey**, Level Cross Fire Chief, 6155 Winding Cedar Road, Randleman, said they cannot expand their district's area because other districts border Level Cross's existing boundaries. They can increase their revenue only through growth in the district or by increasing their tax rate. Level Cross is requesting a 2¢ increase so they can add a paid position who will be available to respond to calls during the day and to handle the paperwork that will be required as they attempt to lower their ISO rating.

No one else asked to speak and Chairman Kemp closed the public comment period. The Board discussed the upcoming revaluation next year and whether any taxes should be raised the year before revaluation.

*On motion of Frye, seconded by Mason, the Board unanimously voted to leave Eastside's tax rate at 6¢.*

*On motion of Frye, seconded by Davis, the Board unanimously voted to leave Level Cross's tax rate at 9¢.*

*On motion of Davis, seconded by Holmes, the Board unanimously voted to leave all other fire district taxes the same, as follows: Bennett, 8¢; Climax, 10¢; Coleridge, 8¢; Fairgrove, 7.5¢; Farmer, 8¢; Franklinville, 8¢; Guil-Rand, 10¢ ; Julian, 10¢ ; Northeast (Liberty), 7¢ ; Randleman (Rural), 10¢; Seagrove, 10¢ ; Sophia, 10¢ ; Southwest (New Hope), 10¢ ; Staley, 10¢ ; Tabernacle, 9¢ ; Ulah, 6.5¢; Westside, 8.5¢.*

### **Request Concerning Audits of Fire Departments**

Wade Powell, Coleridge Fire Department Treasurer, asked to speak concerning the County's request that each volunteer fire department submit an independent annual audit by a CPA. He said fire departments should be given the option of having their financial records reviewed as opposed to being audited and of having the work done by either a CPA or an accountant. He said a full audit could cost twice as much as a review and that an accountant would not be as expensive as a CPA. Mr. Powell stated that he was speaking on behalf of the Coleridge Fire Department Board of Directors.

The Board discussed Mr. Powell's comments. They reminded Mr. Powell that the County Commissioners can only request an audit; they cannot require it. They also noted that the County and other government agencies are held to the same standard (that of having an annual independent audit by a CPA).

Billy Fields, Climax Fire Department Chief, commented that their entire fire district received a lower ISO rating of 6, down from 9, last year when they got all their dry hydrants in place. He said residents in the district have received substantial savings on their homeowner's insurance premiums.

### **Budget Discussion**

The Board further discussed items mentioned at their June 19 meeting that might be additions to the budget, with the money coming from Fund Balance Appropriated.

*On motion of Frye, seconded by Davis, the Board unanimously voted to add the following items to the County Manager's proposed 2000-2001 budget, with funding to come from Fund Balance Appropriated:*

*\$ 33,647 - Programmer/Analyst III position (for 9 months)  
26,839 - MIS Specialist III position (for 9 months)  
25,000 - for Mental Health  
150,000 - Asheboro City Schools Capital Outlay (for Lindley Park School)  
131,299 - Randolph County Schools Current Expense  
33,215 - Asheboro City Schools Current Expense  
\$400,000*

*On motion of Frye, seconded by Holmes, the Board unanimously adopted the FY 2000-2001 Budge Ordinance (ATTACHED), and set the property tax rate at 51.25¢ per \$100 valuation.*

The meeting adjourned at 7:15 p.m.

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Phil Kemp, Chairman

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Darrell L. Frye

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J. Harold Holmes

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Robert B. Davis

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Robert O. Mason

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Alice D. Dawson, Clerk to the Board