

**HAYWOOD COUNTY COMMISSIONERS****REGULAR MEETING – APRIL 18, 2011****CALL TO ORDER**

Chairman Mark S. Swanger convened the regular meeting of the Haywood County Board of Commissioners at 5:30 p.m. in the Historic Courtroom at the Haywood County Historic Courthouse, Waynesville, North Carolina, with Chairman Mark S. Swanger, Vice-Chairman J.W. “Kirk” Kirkpatrick III, Commissioners Bill Upton, L. Kevin Ensley, and Michael T. Sorrells present. Staff members present were County Manager Marty Stamey, County Attorney Leon M. “Chip” Killian, III, Finance Director Julie Davis, Public Information Officer David Teague and Administrative Assistant Rebecca Morgan.

**PLEDGE OF ALLEGIANCE**

Chairman Swanger led the pledge of allegiance.

**INVOCATION**

Vice-Chairman Kirkpatrick offered the invocation.

**PUBLIC HEARING****Approval of the Fairgrounds Improvements Project and Financing**

Julie Davis, Finance Director, explained that the Fairgrounds Board determined that improvements were necessary at the fairgrounds. Initially, the County would borrow funds for the improvements through a United States Department of Agriculture (USDA) loan. Ms. Davis explained that because the U.S. Government did not have a budget in place, the County was unable to secure the USDA loan. Many activities were scheduled at the fairgrounds, but improvements were needed in order to house the scheduled events. The Board of County Commissioners approved to take the cost of the projects, \$430,000, out of fund balance. At this time, the County could reimburse that fund balance in this current fiscal year by borrowing money. The County would borrow no more than \$350,000. The loan is expected to be two or three year’s term and the debt service is expected to be approximately \$180,000 to \$200,000 per year.

Chairman Swanger opened the public hearing.

Horace Edwards suggested that port-a-johns, instead of rest room facilities, at the fairgrounds would save the County money.

Jonnie Cure´ stated that a budget work session was held today at the Waynesville Library. Ms. Cure´ stated that she attended the work session and learned that County’s debt service is approximately \$85 million. Ms. Cure´ expressed her opposition to the County renting out the fairgrounds for the Cowboy Church and stated that it is an abuse of taxpayer money.

Being no other comment Chairman Swanger closed the public hearing.

**PUBLIC COMMENT SESSION**

Chairman Swanger opened the public comment session. Comments are generally limited to three minutes per individual, unless the speaker is representing a group for which the comment period may be extended to five minutes.

Chairman Swanger stated that many citizens expressed their intention to request a repeal of the recent revaluation of Haywood County properties. Chairman Swanger inquired of County Attorney Killian as to the legal status of such repeal. County Attorney Killian

explained that he reviewed the North Carolina general statutes and the Attorney General's opinions, and spoke to the Director of the Property Tax Division. County Attorney Killian stated that it seems repealing the revaluation would be unlawful. It would most likely bring a lawsuit on by the Attorney General acting on behalf of the Property Tax Division of the Department of Revenue. Defending such a lawsuit would be expensive and the County would probably lose the lawsuit. County Attorney Killian explained that the schedule of values was adopted after a public hearing held in September 2010. At the following regular Board meeting held in October 2010, the Board adopted the schedule of values. The process continued to appraise properties in the County and notices were sent to Haywood County citizens. County Attorney Killian stated that in his opinion it would be unlawful for the County to repeal the revaluation and go back to the values of the previous year. County Attorney Killian confirmed he received a written opinion from the Attorney General regarding the same issue in three different counties during 2009.

In response to Mr. Edwards', Chairman Swanger advised that the Fairgrounds Board had planned to use port-a-johns at the fairgrounds until adequate funding became available for building restroom facilities. However, after reports made to the State by some local citizens regarding the fairgrounds, the County was informed that it would not be lawful to continue the use of port-a-johns.

Adam King explained that in 2010 he purchased property and a mobile home for \$22,000. In 2006 the property and mobile home was appraised for \$62,890. Mr. King stated that in 2011 the property was appraised at \$91,100. Mr. King inquired as to the method the County used to appraise the mobile home and land.

Chairman Swanger advised that reappraisals are conducted by the County's reappraisal office and by an outside firm, not by the Board of County Commissioners. Chairman Swanger explained various avenues of appeal. There is an informal process of meeting with the appraiser. After meeting with the appraiser, one could go to the Board of Equalization and Review. If a citizen is not satisfied with that decision the next step would be to go to the Department of Revenue and then to the State Department of Revenue into the courts.

Horace Edwards stated that the County should minimize taxes. Mr. Edwards shared a comparison of Haywood County's tax rate to surrounding counties. Mr. Edwards expressed his concern for citizens who are unable to pay higher taxes because their homes and properties increased in value. Mr. Edwards stated that the Commissioner's have the authority to do anything in Haywood County they choose, including the authority to rescind ordinances. He urged the Commissioners to take action to fix the problems associated with high taxes.

Chairman Swanger commented that the tax rate of Haywood County is in the lower twenty-five percent in North Carolina. Chairman Swanger confirmed that the Commissioners took an oath to uphold the law and therefore, cannot choose to violate it.

Yvonne Mazet shared that the revaluation on her mobile home increased, but revaluation decreased on nearby mobile homes that have gone into foreclosure. Ms. Mazet stated that she has requested an appointment with the appraiser for revaluation. Ms. Mazet expressed concern for business owners and private citizens who continue having difficulty paying taxes. Ms. Mazet stated that she was sorry that the Board did not see the need to review the economy and re-evaluate things.

Jack Wadham shared that he rents mobile homes through Mountain Projects, Inc. (MPI). Mr. Wadham presented a letter he received from MPI confirming that for the third consecutive year there would be no increase in rent. Mr. Wadham shared that he owns six mobile homes that were reevaluated at \$450,000. Because of the increase in value, Mr. Wadham stated that his taxes would increase, but rent on the mobile homes would not increase to the tenants. Mr. Wadham explained that the tenants are not able to pay additional rent in order to cover the increase in taxes. Mr. Wadham shared that none of the Commissioners had an increase on their property and he inquired as to what the Commissioner's would do if their property value increased by seventy-five percent. Mr. Wadham stated that the Commissioner's could turn the whole thing around and they should if they want to be re-elected to office. Citizens could refuse to pay their taxes and some citizens are considering forming a lawsuit against the County.

Sim Hensley shared that property he owns in two other states decreased in value, but the property he owns in Haywood County increased in value. Mr. Hensley stated that it seems someone has some special interests in Cruso property values and wants to tax the citizens out of Cruso. Mr. Hensley explained that if changes are not made the citizens would fire the Commissioner's at the next election. Mr. Hensley inquired as to who hired the appraiser.

Chairman Swanger replied that the appraiser works for the Tax Administrator, David Francis. Chairman Swanger explained that values are determined by comparing transactions between a willing buyer and a willing seller. Foreclosures do not apply because there is not a willing situation. Chairman Swanger urged the citizens to meet with the appraiser if they feel the value on their property is unfair.

Justin Hensley stated that he did not understand how property was evaluated because no appraiser came to his home. Mr. Hensley stated that the revaluation of the property was unfair and inaccurate.

Chairman Swanger stated that anyone who disagrees with the value of their property may invite an appraiser to their home to review their property, or appeal to the Board of Equalization and Review.

Ken Brown shared that statistics regarding the national average of home price index show a decrease of forty-six percent since 2006 across the nation and retail commercial pricing decreased by thirty-eight percent. Mr. Brown stated that Haywood County is not a positive-growth territory. Mr. Brown explained that he owns commercial property in Maggie Valley that increased in value by thirty-one percent with the land being valued at \$250,000 per acre. Mr. Brown stated that during 2009 and 2010 no commercial property sold in Maggie Valley.

Denny King expressed that the 2011 values would be difficult on some of the poorer class people of Haywood County. Mr. King stated that citizens may be forced into involuntary servitude to pay taxes on property that exceeds the true market value. Mr. King shared that he could not understand the high increase in values of mobile homes. Mr. King stated that in the last ten years, property taxes have doubled in Haywood County and if taxes were substantially above the actual re-evaluation, it is illegal in North Carolina. Mr. King advised that citizens would hold County Commissioners responsible for assuring that the appraisers do the right thing. Real estate may have stabilized by 2014 and the revaluation should have been postponed for that reason. Mr. King expects that the shift of revenue from taxpayers is from the Waynesville area into Cruso, Bethel and Beaverdam, where homes are of lesser value.

Jonnie Cure´ shared that she taught evaluation of properties to Haywood County realtors. Ms. Cure´ stated that the citizens of Haywood County have no idea what has happened to them and they do not understand the process of revaluation. Ms. Cure´ stated that the Commissioners probably did not understand the process either. Ms. Cure´ inquired as to the credentials of the Board of Equalization and Review and stated that the members of that board are Mary Ann Enloe, Carroll Mease, a realtor who, Ms. Cure´ stated, probably had more sense than the other board members, Wade Francis, Evelyn Cooper and Chairman Swanger and Commissioner Upton serves as an alternate member. Ms. Cure´ suggested that rather than appeal property revaluation, citizens go to the fourth floor of the historic courthouse, and request their tax card. Once citizens have the tax card, Ms. Cure´ advised them to make an appointment with the appraiser and demand justification as to the reason this happened to them. After speaking to the appraiser the citizen should decide if they would appeal their value, but citizens should not be sent begging on their hands and knees to an appraiser to justify the value of their property. Ms. Cure´ announced that there is an application for property tax relief.

There being no other public comments, Chairman Swanger closed the public comments session.

Vice-Chairman Kirkpatrick explained that more property sales create better opportunities in determining the fair market value of property. Haywood County had more sales of lower priced homes than higher priced homes. Therefore, lower priced homes generally posted gains in the revaluation process. Vice-Chairman Kirkpatrick stated that the County's goal is not to raise taxes but to assure that values are fair when the County applies the tax rate.

Commissioner Sorrells shared that his commercial property increased by thirty-five percent and he plans to go through the appeals process.

Commissioner Ensley shared that some citizens have expressed to him that they disagree with the revaluation, but some citizens feel their property was appraised fairly.

David Francis, Tax Administrator, encouraged citizens to discuss their property appraisal with him. Mr. Francis confirmed that the process for determining property values is a complicated one. Appraisals were done on approximately 50,000 properties. No one walked around private property nor looked inside homes, but someone drove by each property. Mr. Francis explained that commercial properties were visited and measured.

### **CONSTITUENT CONCERNS**

Chairman Swanger inquired if there were any constituent concerns. Commissioner Sorrells shared that citizens expressed their concerns regarding the revaluation of their properties. Commissioner Sorrells stated that he explained the appeals process to citizens. Commissioner Ensley stated that he encouraged citizens to follow the appeals process and invite an appraiser to their property. Commissioner Ensley explained that various churches are paying rent for the use of the fairgrounds. Vice-Chairman Kirkpatrick explained that the appraised value for mobile homes could vary if the mobile home is permanently affixed to the property.

### **DISCUSSION / ADJUSTMENT / APPROVAL OF CONSENT AGENDA**

There were no adjustments to the agenda.

### **CONSENT AGENDA**

Commissioner Upton made a motion to approve the consent agenda as presented. Commissioner Ensley seconded and the motion carried unanimously.

- Approve April 4<sup>th</sup>, 2011 regular meeting minutes.
- Approve March 2011 Refunds, Releases, Amendments and Discoveries  
David Francis, Tax Administrator.
- Board of Equalization and Review (BOER) Meeting Dates – David Francis
  - May 2, at 1:00 p.m.
  - May 23, 25, 26, 31, June 1, 2, 6, 7, 8, 9, and 13, 8:30 a.m. – 5:00 p.m.
  - May 24, 1:00 p.m. – 5:00 p.m.

The last date to make informal appeals to the tax office is April 28<sup>th</sup>. Anyone who would like to discuss their appraisal with members of the Board of Equalization and Review can file an application between May 13<sup>th</sup> and June 13<sup>th</sup>. Mr. Francis stated that these meeting dates would be included the “The Mountaineer”. Mr. Francis clarified that the County does not have a low-income relief form, but there is a senior citizen and disability tax relief form.

- Resolution – Declaration of Surplus Property – Donna Corpening, Purchasing Director
- Budget Amendments – Julie Davis, Finance Director
  - DSS – Crisis Intervention – fuel – \$1,192 – additional allocation
  - DSS – Community Alternatives and Adult Day Care transfer of funds \$19,320

- o Health Department – \$15,000 transfer from escrow funds for dental clinic expense in current fiscal year
- o Special Revenue Fund – Clean Water Management Trust – \$649,934 amendment to grant funding for flood cleanup
- o Property Acquisition Services for the Pigeon River Clean Water Management Trust Fund (CWMTF) Grant – Marty Stamey, County Manager
- o EMS – special contributions for Jane Melvin Awards banquet – \$850
- o Community Development – NCDOT Grant – \$426,735 – Blue Ridge National Heritage Area Trails Grant
- o Contingency – \$50,000 Increase from Lapsed Salaries for Current Year



**RESOLUTION  
DECLARING SURPLUS PROPERTY  
AND SALE OF PROPERTY VIA ELECTRONIC AUCTION**

**WHEREAS**, N.C.G.S. 160A-265 authorizes The Board of County Commissioners of Haywood County to dispose of surplus property, and N.C.G.S. 160A-270(c) authorizes the sale of surplus property by means of electronic auction, and

**WHEREAS**, Haywood County has in its possession:

- 1 – 2001 Ford Ranger Truck # 6972
- 1 – 2001 Ford Crown Vic # 7527
- 1 – 2004 Ford Crown Vic # 0789
- 1 – 1994 Buick Roadmaster # 4405

no longer of use to the county.

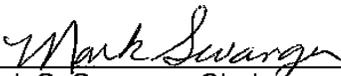
**NOW, THEREFORE, BE IT RESOLVED** by The Board of County Commissioners of Haywood County meeting in general session on Monday, April 18, 2011, that:

**1.** The Haywood County Purchasing Manager is hereby authorized to declare surplus:

- 1 – 2001 Ford Ranger Truck # 6972
- 1 – 2001 Ford Crown Vic # 7527
- 1 – 2004 Ford Crown Vic # 0789
- 1 – 1994 Buick Roadmaster # 4405

**2.** The board authorizes the sale of said vehicles via electronic auction beginning April 19, 2011.

**ADOPTED** this 18th day of April, 2011.

  
\_\_\_\_\_  
Mark S. Swanger, Chairman  
Haywood County Board of Commissioners

**ATTEST:**  
  
\_\_\_\_\_  
Marty Stamey  
Clerk to the Board

HAYWOOD COUNTY  
BUDGET ORDINANCE AMENDMENT  
FISCAL YEAR 2010-11

PER: \_\_\_\_\_  
JNL: \_\_\_\_\_

BE IT ORDAINED by the Board of Commissioners of Haywood County that the following amendment be made to the budget ordinance for the fiscal year ending June 30, 2011

Section 1. To amend the General Fund, the expenditures are to be charged as follows:

Department	Account Number	Current Budget	Increase (Decrease)	Amended Budget
DSS - Public Assistance:				
Crisis Interv - Fuel	115340-549910	315,542	1,192	316,734

which will result in a net increase of \$ 1,192 in the expenditures of the General Fund.

To provide the additional revenue for the above, the following revenues will be increased as the money has been received:

Revenue	Acct. No.	Current Budget	Increase (Decrease)	Amended Budget
Intergovernmental :				
Admin. Reimbursement	110050-453400	4,865,392	1,192	4,866,584

Section 2. Copies of this budget amendment shall be delivered to the Budget Officer and the Finance Officer for their direction.

Adopted this the 18<sup>th</sup> day of April, 2011

Mark Swartz  
Chairman  
Haywood County Board of Commissioners

ATTEST: [Signature]  
Clerk to the Board

Explanation:
To balance accounts to additional allocated Energy Crisis
Funds per Authorizations
copies attached.

HAYWOOD COUNTY  
BUDGET ORDINANCE AMENDMENT  
FISCAL YEAR 2010-11

PER: \_\_\_\_\_  
JNL: \_\_\_\_\_

BE IT ORDAINED by the Board of Commissioners of Haywood County that the following amendment be made to the budget ordinance for the fiscal year ending June 30, 2011

Section 1. To amend the General Fund, the expenditures are to be charged as follows:

Department	Account Number	Current Budget	Increase (Decrease)	Amended Budget
ADC/ADH	115401			
115401	512100-06ADC	\$ 72,457	\$ 9,636	\$ 82,093
115401	512600-06ADC	\$ 1,000	\$ 1,158	\$ 2,158
115401	518100-06ADC	\$ 5,731	\$ 373	\$ 6,104
115401	518200-06ADC	\$ 4,788	\$ 546	\$ 5,334
115401	518300-06ADC	\$ 25,200	\$ 5,600	\$ 30,800
115401	519900-06ADC	\$ 21,335	\$ 2,007	\$ 23,342
CAP	#115402			
115402	512100-06CAP	\$ 244,749	\$ (12,088)	\$ 232,661
115402	512200-06CAP	\$ 816	\$ (816)	\$ -
115402	518100-06CAP	\$ 19,162	\$ (2,540)	\$ 16,622
115402	518200-06CAP	\$ 16,231	\$ (1,400)	\$ 14,831
115402	518300-06CAP	\$ 53,350	\$ (2,496)	\$ 50,854
		\$ -	\$ -	\$ -

which will result in a net increase of \$ - in the expenditures of the General Fund.

To provide the additional revenue for the above, the following revenues will be increased as the money has been received:

Revenue	Acct. No.	Current Budget	Increase (Decrease)	Amended Budget

Section 2. Copies of this budget amendment shall be delivered to the Budget Officer and the Finance Officer for their direction.

Adopted this the 18<sup>th</sup> day of April, 2011

Mark Swartz  
Chairman  
Haywood County Board of Commissioners

ATTEST: [Signature]  
Clerk to the Board

Explanation:
Budget amendment to transfer funding
from Community Alternatives Prog. (CAP) to Adult Day Care.
In order to maximize services in ADC, an additional full time
position was moved from Gen. to CAP. CAP had some
lapsed salary to cover this expense.

HAYWOOD COUNTY  
BUDGET ORDINANCE AMENDMENT  
FISCAL YEAR 2011

PER: \_\_\_\_\_  
JNL: \_\_\_\_\_

BE IT ORDAINED by the Board of Commissioners of Haywood County that the following amendment be made to the budget ordinance for the fiscal year ending June 30, 2011

Section 1. To amend the General Fund, the expenditures are to be charged as follows:

Department	Account Number	Current Budget	Increase (Decrease)	Amended Budget
Dental Clinic				
Prof. Services Medical	115113-519300	52,236	15,000	67,236
which will result in a net increase of \$		15,000		

To provide the additional revenue for the above, the following revenues will be increased as the money has been received:

Revenue	Acct. No.	Current Budget	Increase (Decrease)	Amended Budget
Dental Clinic	110050-451130	530,312	15,000	545,312

Section 2. Copies of this budget amendment shall be delivered to the Budget Officer and the Finance Officer for their direction.

Adopted this the 18<sup>th</sup> day of April, 2011  
  
 Chairman  
 Haywood County Board of Commissioners

ATTEST:  
  
 Clerk to the Board

**Explanation: Funds to come from Dental Escrow to pay for contract service thru the end of June,**

HAYWOOD COUNTY  
BUDGET ORDINANCE AMENDMENT  
FISCAL YEAR 2010-2011

PER: \_\_\_\_\_  
JNL: \_\_\_\_\_

BE IT ORDAINED by the Board of Commissioners of Haywood County that the following amendment be made to the budget ordinance for the fiscal year ending June 30, 2011

Section 1. To amend the Special Revenue Fund, the expenditures are to be charged as follows:

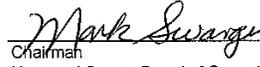
Department	Account Number	Current Budget	Increase (Decrease)	Amended Budget
Clean Water Management Trust Easement				
Fund 37 CWMT				
Professional Services-Legal	37 4955 519200 9CWMT	62,900	(34,296)	28,604
Professional Services-Survey	37 4955 519500 9CWMT	79,950	(28,450)	51,500
Professional Services-Other	37 4955 519900 9CWMT	47,800	(47,800)	-
Professional Services-Appraisals	37 4955 519918 9CWMT	32,800	(27,800)	5,000
Professional Services-Easements	37 4955 519920 9CWMT	20,000	-	20,000
Property Mtg Fund-Admin	37 4955 549900 9CWMT	98,000	(49,353)	48,647
C/O- Land Easement	37 4955 557000 9CWMT	658,550	(462,235)	196,315
		1,000,000		350,066

which will result in a net increase/decrease of \$ (649,934) in the expenditures of the Special Revenue Fund.

To provide the additional revenue for the above, the following revenues will be increased/decreased as the money has been received:

Revenue	Acct. No.	Current Budget	Increase (Decrease)	Amended Budget
Restricted Intergovernmental				
Intg Revenue-Non federal CWMT	37 0050 449360 9CWMT	1,000,000	(649,934)	350,066

Section 2. Copies of this budget amendment shall be delivered to the Budget Officer and the Finance Officer for their direction.

Adopted this 18<sup>th</sup> day of April, 2011.  
  
 Chairman  
 Haywood County Board of Commissioners

ATTEST:  
  
 Clerk to the Board

**Explanation:**  
 To reduce budget per amendment no. 2 DENR Contract 001090  
 Clean Water Management Trust Fund Project 2006A-014  
 And to reduce the contract for Martin-McGill to correspond to the new budget.

HAYWOOD COUNTY  
BUDGET ORDINANCE AMENDMENT  
FISCAL YEAR 2010-2011

PER: \_\_\_\_\_  
JNL: \_\_\_\_\_

BE IT ORDAINED by the Board of Commissioners of Haywood County that the following amendment be made to the budget ordinance for the fiscal year ending June 30, 2011.

Section 1. To amend the General Fund, the expenditures are to be charged as follows:

Department	Account Number	Current Budget	Increase (Decrease)	Amended Budget
Emergency Medical Services:				
Special programs	114370-523100-JM/FD	-	850	850

which will result in a net increase (decrease) of \$ 850 in the expenditures of the General Fund.

To provide the additional revenue for the above, the following revenues will be increased as the money has been received:

Revenue	Acct. No.	Current Budget	Increase (Decrease)	Amended Budget
Miscellaneous:				
Contributions/donations - EMS	110100-443840-JM/FD	-	850	850

Section 2. Copies of this budget amendment shall be delivered to the Budget Officer and the Finance Officer for their direction.

Adopted this the 18<sup>th</sup> day of April, 2011.

  
Chairman  
Haywood County Board of Commissioners

ATTEST:   
Clerk to the Board

<b>Explanation:</b>
To increase the budget to reflect the donations for the annual Jane Melvin awards banquet within Emergency Medical Services.

HAYWOOD COUNTY  
BUDGET ORDINANCE AMENDMENT  
FISCAL YEAR 2010-2011

PER: \_\_\_\_\_  
JNL: \_\_\_\_\_

BE IT ORDAINED by the Board of Commissioners of Haywood County that the following amendment be made to the budget ordinance for the fiscal year ending June 30, 2011.

Section 1. To amend the General Fund, the expenditures are to be charged as follows:

Department	Account Number	Current Budget	Increase (Decrease)	Amended Budget
Community Development:				
Other contracts/grants	114930-569970-11BRN	-	426,736	426,736

which will result in a net increase (decrease) of \$ - in the expenditures of the General Fund.

To provide the additional revenue for the above, the following revenues will be increased as the money has been received:

Revenue	Acct. No.	Current Budget	Increase (Decrease)	Amended Budget
Intergovernmental Revenue:				
NC DOT	110050-449360-11BRN	-	426,736	426,736
			426,736	

Section 2. Copies of this budget amendment shall be delivered to the Budget Officer and the Finance Officer for their direction.

Adopted this the 18<sup>th</sup> of April 2011.

  
Chairman  
Haywood County Board of Commissioners

ATTEST:   
Clerk to the Board

<b>Explanation:</b>
To appropriate the amount of the NC Dept. of Transportation grant allocated to the county for the Blue Ridge National Heritage Area trails program. This is a NC grant that requires 20% local match. The local match is to come from the BRNHA.

HAYWOOD COUNTY  
BUDGET ORDINANCE AMENDMENT  
FISCAL YEAR 2010-2011

PER: \_\_\_\_\_  
JNL: \_\_\_\_\_

BE IT ORDAINED by the Board of Commissioners of Haywood County that the following amendment be made to the budget ordinance for the fiscal year ending June 30, 2011.

Section 1. To amend the General Fund, the expenditures are to be charged as follows:

Department	Account Number	Current Budget	Increase (Decrease)	Amended Budget
<b>GENERAL FUND:</b>				
Inspections	114350-512100	299,454	(10,000)	289,454
Erosion Control	114730-512100	133,622	(10,000)	123,622
Environmental Health	115181-512100	663,726	(30,000)	633,726
Contingency	119910-599100	10,172	50,000	60,172

which will result in a net increase (decrease) of \$ \_\_\_\_\_ in the expenditures of the General Fund.

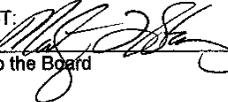
To provide the additional revenue for the above, the following revenues will be increased as the money has been received:

Revenue	Acct. No.	Current Budget	Increase (Decrease)	Amended Budget
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____

Section 2. Copies of this budget amendment shall be delivered to the Budget Officer and the Finance Officer for their direction.

Adopted this the 18<sup>th</sup> of April 2011.

  
Chairman  
Haywood County Board of Commissioners

ATTEST:   
Clerk to the Board

<b>Explanation:</b>
To increase contingency to cover the remainder of the year and to reduce departments that lost staffing due to economy.

**NEW BUSINESS**

**Disabled American Veterans (DAV) Request for Donation**

Fred Underwood, Commander, stated that there are 6,863 veterans in Haywood County. Mr. Underwood, on behalf of the DAV, requested a donation of \$1,500. The DAV is dedicated to aiding disabled men and women because of service to their country.

Commissioner Ensley made a motion to approve a \$1,500 contribution from the Commissioner's appropriation to the Disabled American Veterans for the presentation made here today. Commissioner Upton seconded and the motion carried unanimously.

**Waynesville Fire Department Six Mile Insurance District Modification**

Johnny Gance, Fire Marshal, presented a request to modify the Waynesville Fire Department six-mile fire insurance district. This modification would extend insurance coverage to the fire department's full response area and guarantee insurance coverage for homeowners and businesses in this area.

Commissioner Sorrells made a motion that the six-mile insurance district be modified as indicated on the map, exhibit A, behind tab fourteen. Vice-Chairman Kirkpatrick seconded and the motion carried unanimously.

HAYWOOD COUNTY BOARD OF COMMISSIONERS RESOLUTION APPROVING  
EXPANSION OF FIRE INSURANCE DISTRICT BOUNDARIES

April 11, 2011

WHEREAS, fire district boundaries are established by Boards of County Commissioners pursuant to N.C.G.S. 153A-233, which districts are also used for insurance grading purposes; and

WHEREAS, the Waynesville Fire Department requests the modification of their current six-mile insurance district; and

WHEREAS, the Haywood County Fire Marshal has caused to be created a new fire insurance district map using the GIS system for all fire districts which are incorporated by reference into Exhibit A to this resolution; now therefore be it RESOLVED that the Haywood County Board of Commissioners approves the boundary lines of the Waynesville Fire Department, exclusive of current or future municipal town limits, and as represented in the GIS produced map certified by the Haywood County Fire Marshal referenced in Exhibit A.

NOW THEREFORE, upon motion of Commissioner Sorrells and second of Vice-Chairman Kirkpatrick, the following action was taken by the Haywood County Board of Commissioners.:

Adopted this 18<sup>th</sup> day of April, 2011

  
\_\_\_\_\_

Mark S. Swanger, Chairman  
Haywood County Board of Commissioners

  
\_\_\_\_\_

Marty Stamey  
Haywood County Manager and Clerk to the Haywood County Board of Commissioners

**Recommendation for Multijurisdictional Public Safety CAD and MDIS Project**

Kristy Lanning, Information Technology (IT) Director, explained that Haywood County has four disconnected public safety answering points that receive and dispatch all emergency and non-emergency fire, medical and law enforcement incidents. These incidents require that the communication centers talk to each other as well as various responders in the field. Because they are on different systems or data networks, at times, information is lost. Ms. Lanning explained that through a formal bid process the IT Department identified an integrated computer aided dispatch (CAD) and mobile data information system (MDIS). If approved the CAD and MDIS would allow the responders to have mobile data systems in their vehicles. Ms. Lanning presented a bid by Southern Software for \$284,944 and an additional \$73,252 in hardware cost associated with this project. This project would be funded using designated emergency telephone system fund.

Commissioner Sorrells made a motion to approve the bid of Southern Software for \$284,944. Commissioner Upton seconded and the motion carried unanimously.

**Recess**

Chairman Swanger called for a brief recess.

Upon returning from recess Julie Davis, Finance Director, presented a budget amendment. Ms. Davis explained fund 23, a special revenue fund for the 9-1-1 funds, only the amount the County would budget for this current fiscal year.

Commissioner Upton made a motion to approve the budget amendment as presented. Commissioner Sorrells seconded and the motion carried unanimously.

HAYWOOD COUNTY  
BUDGET ORDINANCE AMENDMENT  
FISCAL YEAR 2010-2011

PER: \_\_\_\_\_  
JNL: \_\_\_\_\_

BE IT ORDAINED by the Board of Commissioners of Haywood County that the following amendment be made to the budget ordinance for the fiscal year ending June 30, 2011.

Section 1. To amend the General Fund, the expenditures are to be charged as follows:

Department	Account Number	Current Budget	Increase (Decrease)	Amended Budget
<b>DSS:</b>				
Salaries & Benefits	115310-51****	6,800,168	(234,425)	6,565,733
C/O - data processing equipment	115310-552000	12,174	234,425	246,599
<b>Health:</b>				
Salaries & Benefits	115110-51****	2,068,504	(75,480)	1,993,024
<b>IT:</b>				
C/O - data processing equipment	114200-552000	2,882	75,480	78,362

which will result in a net increase (decrease) of \$ \_\_\_\_\_ in the expenditures of the General Fund.

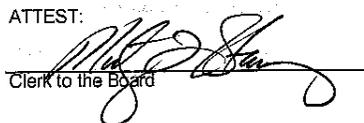
To provide the additional revenue for the above, the following revenues will be increased as the money has been received:

Revenue	Acct. No.	Current Budget	Increase (Decrease)	Amended Budget

Section 2. Copies of this budget amendment shall be delivered to the Budget Officer and the Finance Officer for their direction.

Adopted this the 18<sup>th</sup> of April 2011.

  
Chairman  
Haywood County Board of Commissioners

ATTEST:  
  
Clerk to the Board

<b>Explanation:</b>
To appropriate the Laserfiche Electronic Document Management System and virtualized desktops. Etc. per attached request from IT, DSS, and Health Depts.
Total project of \$309,875 will be covered by the reduction in DSS and Health Dept. budgets for the current fiscal year. These amounts are expected to come from lapsed salaries & benefits.

**IT Recommendations for Paragon Parkway Property – \$309,905**

Kristy Lanning, Information Technology (IT) Director, and Ira Dove, Department of Social Services (DSS) Director, gave a PowerPoint presentation regarding technology resources for DSS, the Health Department, and Central Permitting offices. The relocation of these offices will be a turning point for maximizing networking. Ms. Lanning presented recommendations for these offices including laserfiche electronic document management system, fiber optic network extension, network and communications infrastructure and virtualized desktops. Ms. Lanning explained that the Haywood County IT Department provides support to more than 500 computers. Departments relocating to Paragon Parkway make up almost half of the County's technology. Ms. Lanning stated that Haywood County

has addressed antiquated server and storage equipment through the implementation of server virtualization. Server virtualization has allowed the IT Department to take multiple pieces of physical hardware and combine into one piece of physical hardware, divided virtually into partitions. Mr. Dove explained that DSS uses a large amount of paper, but with the laserfiche electronic document management system efficiency will be increased due to easier electronic filing and less paper. Carmine Rocco, Health Director, stated that using technology improvements the Health Department would be able to manage the expected increase in Medicaid eligible clients and allow for future expandability of support and service.

Commissioner Sorrells made a motion to approve the virtualization project. Commissioner Upton seconded and the motion carried unanimously.

Julie Davis, Finance Director, presented a budget amendment to appropriate the laserfiche electronic document management system, fiber optic network extension, network and communications infrastructure and virtualized desktops from IT, DSS and the Health Departments. The total project of \$309,875 would be covered by the reduction in DSS and Health Department budgets for the current fiscal year. These amounts are expected to come from lapsed salaries and benefits.

Vice-Chairman Kirkpatrick made a motion to approve the budget amendment as presented. Commissioner Sorrells seconded and the motion carried unanimously.

HAYWOOD COUNTY  
BUDGET ORDINANCE AMENDMENT  
FISCAL YEAR 2010-2011

PER: \_\_\_\_\_  
JNL: \_\_\_\_\_

BE IT ORDAINED by the Board of Commissioners of Haywood County that the following amendment be made to the budget ordinance for the fiscal year ending June 30, 2011

Section 1. To amend the Special Revenue Fund, the expenditures are to be charged as follows:

Department	Account Number	Current Budget	Increase (Decrease)	Amended Budget
<u>S/R Fund-Emergency 911:</u>				
C/O - Data processing equipment	234311-552000	120,860	27,252	147,902
C/O - Data processing software	234311-552100	-	185,000	185,000
<hr/>				
SR fund Contingency	238910-599100	113,779	(23,466)	90,313
<hr/>				

which will result in a net increase of \$ 168,786 in the expenditures of the Special Revenue Fund.

To provide the additional revenue for the above, the following revenues will be increased as the money has been received:

Revenue	Acct. No.	Current Budget	Increase (Decrease)	Amended Budget
<u>Other financing sources:</u>				
<hr/>				
Appropriation of SR fund balance	230110-499991	56,204	192,252	248,456
Appropriation of SR fund balance	230110-499991	248,456	(23,466)	224,990
<hr/>				
			168,786	

Section 2. Copies of this budget amendment shall be delivered to the Budget Officer and the Finance Officer for their direction.

Adopted this 18<sup>th</sup> day of April, 2011.

  
\_\_\_\_\_  
Chairman  
Haywood County Board of Commissioners

ATTEST:   
\_\_\_\_\_  
Clerk to the Board

<b>Explanation:</b>
To appropriate the new CAD program software and equipment per the attached request from IT and Emergency 911 departments.
And to move the, now, qualifying expense to be budgeted

**Resolution increasing the capitalization threshold for financial reporting purposes**

Julie Davis, Finance Director, read a resolution that would authorize established capitalization thresholds of \$5,000 for financial statement purposes only and \$1,000 threshold for internal control purposes.

Commissioner Upton made a motion to approve the resolution as read. Commissioner Sorrells seconded and the motion carried unanimously.

**RESOLUTION  
INCREASING CAPITALIZATION THRESHOLD FROM \$1,000 TO \$5,000  
FOR FINANCIAL REPORTING PURPOSES**

**WHEREAS**, capital assets are tangible in nature and have a useful life longer than one year, and

**WHEREAS**, depreciation schedules, using straight-line method, have been used, and will be used for reporting all capital assets except for those that are classified as inexhaustible such as land, and construction in progress; and

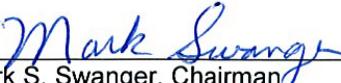
**WHEREAS**, to avoid recording assets with immaterial values, local governments, as a board policy, should set minimum unit values below which an asset is not recorded in the capital asset records; and

**WHEREAS**, the national Government Finance Officers Association (GFOA) executive board has adopted a policy of recommending a minimum capitalization threshold of \$5,000 for every government in the United States,

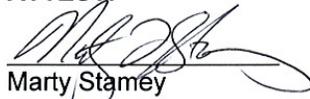
**NOW, THEREFORE, BE IT RESOLVED** by The Board of County Commissioners of Haywood County meeting in general session on Monday, April 18, 2011, that:

1. The board authorizes established capitalization thresholds of
  - ◆ \$5,000 for financial statement purposes only
  - ◆ \$1,000 threshold for internal control purposes
2. The board authorizes that this be retroactive from July 1, 2010, for the fiscal year ending June 30, 2011 and thereafter.
3. The board authorizes the Finance Officer to remove from the current capital asset list for reporting purposes, any asset that is below the \$5,000 threshold, as the assets become fully depreciated.

**ADOPTED** this 18th day of April, 2011.

  
\_\_\_\_\_  
Mark S. Swanger, Chairman  
Haywood County Board of Commissioners

**ATTEST:**

  
\_\_\_\_\_  
Marty Stamey  
Clerk to the Board

**Potential County Appointee to Area Agency on Aging Advisory Council**

Marty Stamey, County Manager, presented a letter from the Area Agency on Aging recommending Vicki Russell as alternate to represent Haywood County on the North Carolina Senior Tar Heel Legislature. Ms. Russell would serve as the alternate to Ernestine Upchurch and replacing current alternate Nancy Fish. Ms. Fish's term expires February 2011.

Vice-Chairman Kirkpatrick made a motion that Vicki Russell be appointed. Commissioner Ensley seconded and the motion carried unanimously.

**ADJOURNMENT**

Commissioner Upton made a motion to adjourn. Vice-Chairman Kirkpatrick seconded and the motion carried unanimously.

The time of adjournment was 7:40 p.m. The DVD is attached by reference to the minutes.

\_\_\_\_\_  
CLERK

\_\_\_\_\_  
CHAIRMAN