

The Alleghany County Board of Commissioners met in regular session on Monday, November 19, 2012, at 10:00am in the Board Meeting Room of the County Administration Building, 348 South Main Street, Sparta, North Carolina.

Present: Chair Ken Richardson, Vice-Chair Tom Smith, Commissioner Larry Cox, Commissioner John Goudreau, Commissioner Steve Roten, and County Manager Don Adams. County Attorney Donna Shumate and Clerk to the Board Karen Evans were absent.

Chair Richardson called the meeting to order, led the Pledge of Allegiance and a silent prayer.

Chair Richardson stated that minutes approval needs to be added to the agenda.

Commissioner Goudreau made a motion to approve the amended agenda for this November 19, 2012, meeting. Commissioner Cox seconded the motion. Vote 5:0.

AGENDA
Monday, November 19, 2012
6:30 PM

- 10:00 Meeting Called To Order, Pledge of Allegiance and Silent Prayer
Motion on Agenda for November 19, 2012, meeting
Motion on Minutes for November 5, 2012, meeting (added)
- 10:05 A. Public Comments—30 minutes
B. Rita Miller
RE: October Releases and Refunds
October Collections Report
C. Kate Cosner
RE: Recognition of Election Poll Workers
D. Sparta-Alleghany Volunteer Fire Department Annual Report
E. Martin Starnes & Associates
RE: Fiscal Year 2011/12 Audit Report
F. Finance Annual Report
G. Dennis Smith
RE: Presentation
H. General Business
1. Veterans Memorial Park—Project Ordinance Amendment and Budget Amendment
2. Deputy Clerk to the Board
I. Commissioners Business
1. General—Commissioner Smith
J. Adjourn

Commissioner Smith made a motion to approve the minutes from the November 5, 2012, meeting. Commissioner Cox seconded the motion. Vote 5:0.

Chair Richardson opened the public comments' portion of the meeting and asked for public comments.

Dennis Smith read a prayer offered before the US Senate.

Chair Richardson asked for additional public comments. None were received. He closed the public comments' portion of the meeting.

Rita Miller, Tax Administrator, presented the October auto releases and refunds.

Commissioner Roten made a motion to approve the October auto releases and refunds. Commissioner Cox seconded the motion. Vote 5:0.

Rita Miller presented the October real property releases and refunds.

Commissioner Roten made a motion to approve the October real property releases and refunds. Commissioner Cox seconded the motion. Vote 5:0.

Rita Miller presented the October 2012 collections' report.

Rita Miller stated in response to a question at the previous meeting, she reviewed the high mileage adjustment and how it is calculated.

Rita Miller explained information that she has learned about the combined tag/tax bill. She commended Fred Sides and Wendy Williams for their work on the project.

Commissioner Roten thanked Rita Miller for her work as the Tax Administrator and for her work on tax collections.

Kate Cosner, Elections Director, provided the Board a brief election update. She publicly recognized poll workers for their work during the election.

Joseph McGrady, Chief of Sparta-Alleghany Volunteer Fire Department, presented information about their department's activities including the number/types of personnel, number of training hours, types of trainings offered, number/types of calls and their vehicles.

Commissioner Roten personally thanked Joseph McGrady for what he does and for everyone for their service because it is all volunteers, and they don't receive anything for their services or receive enough recognition.

Joseph McGrady thanked Commissioner Roten for being the Fire Commissioner.

Chair Richardson talked about the county heavily relies on volunteers.

Commissioner Goudreau echoed the conversations about thank you and please tell them our appreciation.

Chris Cosner, Martin Starnes and Associates, presented a PowerPoint presentation regarding the 2011/12 audit. He reviewed the slides including the financial statement overview, independent auditors' report, management's discussion and analysis, exhibits A and B—statement of net assets, statements of activities, fund financial statements.

County Manager Don Adams explained the page numbers of the audit report that corresponds to the sections that Chris Cosner is talking about.

Chris Cosner continued with the PowerPoint presentation with the notes to the financial statements, supplementary information, compliance reports, audit highlights, fund balance.

County Manager Don Adams and Chris Cosner talked about the increase in the fund balance is mainly attributed to the \$295,000 transfer from the Transfer Facility paying the General Fund back for the loan.

Chris Cosner continued with the PowerPoint presentation with fund balance position, available fund balance as a percent of expenditures, major classes of revenues; ad valorem taxes.

County Manager Don Adams pointed out that ad valorem taxes are where the collections were higher because of the excellent job the tax office has done collecting past-due taxes.

Chris Cosner continued with his presentation of restricted intergovernmental revenues, other taxes and licenses, the expenses; public safety, education, general government, debt service. He reviewed the other governmental funds and the enterprise fund.

Chair Richardson thanked Chris Cosner for the report and for coming today.

Commissioner Roten agreed. He said that it looks better than he thought it might.

Commissioner Smith and Chris Cosner talked about the auditors opinion and the findings in the audit.

County Manager Don Adams reviewed the findings in the audit; no CPA in the Finance Office, which is standard for smaller counties, and the \$295,000 transfer finding and the year-end journal entries. Chris Cosner talked about it isn't uncommon for them to make journal entries, and they didn't find anything out of the ordinary.

Joy Hines, Finance Officer, presented the annual report for the Finance Office. She presented the statistics including the total number of transactions, types of transactions, purchase orders, accounts receivable, Transfer Facility accounts' activity, cash receipts' transactions, fund ledger transactions, number of new hires, request for banking proposals, flu shot clinic.

Dennis Smith came before the Board to talk since this is the last meeting for Chair Richardson and Commissioner Roten. He said he would like to address the Chairman. He explained that he hasn't let the

fact that they are cousins influence how he has been treated during these meetings nor has shown him any favoritism, and it was obvious that he looked forward to public comments because he would take notes. He said that some people think he holds some ill will for the Chairman, which couldn't be farther from the truth. He further said that they just have different world views. He stated that he assumed there would be presentations today, and he wanted to make a presentation too. He presented each of the Commissioners an Alleghany County gavel. He read a bible verse.

County Manager Don Adams presented budget amendment General Fund #5 in the amount of \$57,479 and project ordinance amendment for the Veterans Memorial Park which reduces fundraising by \$57,479 and has the transfer from the General Fund in the amount of \$57,479.

Commissioner Cox made a motion to approve budget amendment General Fund #5 in the amount of \$57,479. Commissioner Smith seconded the motion. Vote 4:1 (John Goudreau).

Commissioner Smith made a motion to approve the project ordinance amendment for Veterans Memorial Park Fund. Commissioner Cox seconded the motion. Vote 4:1 (John Goudreau).

County Manager Don Adams asked the Board to appoint him as the Deputy Clerk to the Board to handle the daily clerk activities while Karen Evans is out.

Commissioner Roten made a motion to appoint Don Adams as the Deputy Clerk to the Board. Commissioner Cox seconded the motion. Vote 5:0.

Commissioner Smith recognized Ken Richardson and Steve Roten as the outgoing County Commissioners. He read their plaques about their service to the citizens of Alleghany County. He talked about things that the plaques don't say about their service and dedication. He presented the plaques to Steve Roten and Ken Richardson.

Kevin Leonard, Deputy Director NCACC, talked about the functions of the North Carolina Association of County Commissioners (NCACC), and they are member driven. He further talked about what he has seen across the State among local government. He congratulated Steve Roten for his service to Alleghany County. He talked about his first visit to Alleghany County. He further talked about Ken Richardson's activities for NCACC. He stated his appreciation to Ken Richardson.

Rebecca Troutman, Intergovernmental Relations Director, talked about saying goodbye to a good friend. She further talked about Ken Richardson's leadership and assistance provided. She thanked Ken Richardson for his service.

Elizabeth Floyd, Chief Financial Officer, echoed Kevin Leonard and Rebecca Troutman's comments about Ken Richardson. She talked about his service to Alleghany County and NCACC. She stated her appreciation.

Kevin Leonard talked about looking forward to continue to work with Alleghany County. He presented a plaque to Ken Richardson for his service on NCACC.

Chair Richardson talked about the services of NCACC. He further talked about to never underestimate the power of NCACC.

Commissioner Roten talked about he appreciated the opportunity to serve and wish the new Board well.

Chair Richardson talked about his years of service on the Board of Commissioners. He further talked about his commitment to the position. He talked about his actions as a Commissioner. He stated that honors given to him are for the citizens of Alleghany County. He talked about moving forward with the new Board of Commissioners.

Being no further business, Commissioner Cox made a motion to adjourn at 11:14am. Commissioner Goudreau seconded the motion. Vote 5:0.

Respectfully submitted,

Attest:

Karen Evans
Clerk to the Board

Ken Richardson
Chairman