



**MACON COUNTY BOARD OF COMMISSIONERS**  
**MAY 23, 2023**  
**CONTINUED SESSION**  
**MINUTES**

Chairman Higdon reconvened the meeting at 6:00 p.m. as recessed from the May 9, 2023 regular meeting and welcomed all in attendance. All Board Members, County Manager Derek Roland, Deputy Clerk Mike Decker, Finance Director Lori Carpenter and County Attorney Eric Ridenour were present, as were a number of county employees, media, and citizens.

**ADDITIONS, ADJUSTMENTS TO AND APPROVAL OF THE AGENDA:** Upon a motion from Commissioner Shields, seconded by Commissioner Young, the board voted unanimously to approve the agenda as amended as follows:

- To remove Item 5 “Library board appointment(s)” as requested by Mr. Ridenour and add the item to the June 2023 regular meeting agenda.

**PRESENTATION OF THE RECOMMENDED FISCAL YEAR 2023-24 BUDGET**

– Mr. Roland began his presentation by thanking the employees who helped put the recommended budget together. He reviewed the accomplishments of fiscal year 2023 to include advancements in broadband service for Macon County citizens, receipt of Wave 2 Opioid Settlement funding; approval of the skate park, progress made on a new Franklin High School, Macon Middle School locker room, Nantahala Community Center and Library, awning for Macon County Transit, Macon County Senior Services receipt of an award for the drive-through meal service providing during COVID-19 and the greenway expansion in partnership with the Town of Franklin. Mr. Roland said his recommended fiscal year 2024 budget represents a nine percent increase over the fiscal year 2023 budget at \$64,788,976 and is a reflection of local growth in sales tax which came in at 15.3 percent above what was budgeted. He explained that the recommended budget maintains a solid financial position, insulates the county from economic uncertainty and maintains high quality service delivery. Mr. Roland explained that the fiscal year 2024 budget immediately follows the revaluation which shows a growth factor of 1.62 percent and a revenue neutral tax rate of \$0.27 cents per \$100 valuation and would be the lowest tax rate in North Carolina. He shared that 2,141 appeals were received with \$300 million in value overturned during the revaluation process. Mr. Roland emphasized that our conservative budgeting has proven to continue to put us in an excellent

financial position. Commissioner Young shared his appreciation to Mr. Roland and thanked the employees that provided support in the preparation of the recommended budget. A copy of Mr. Roland's PowerPoint presentation is available in the office of the Clerk to the Board.

**SCHEDULE PUBLIC HEARING ON THE PROPOSED FISCAL YEAR 2023-24 BUDGET FOR TUESDAY, JUNE 13, 2023 AT 6 P.M.** – Upon a motion by Commissioner Young, seconded by Commissioner Shields, the board voted unanimously to schedule the public hearing as recommended.

**DISCUSSION/CONSIDERATION REGARDING SCHEDULING OF BUDGET WORK SESSIONS** – After considerable discussion regarding the need and topics for work sessions, Commissioner Shearl made a motion, seconded by Commissioner Antoine, to schedule a work session on Tuesday, May 30, 2023 at 3 p.m. to hear presentations from Macon County Schools and Public Safety departments, including Emergency Management and the Sheriff's Department. The vote was unanimous.


**LIBRARY BOARD APPOINTMENT(S)** – moved to the June 13, 2023 regular meeting agenda.

**CONSIDERATION OF FIREWORKS PERMIT APPLICATION FROM NANTAHALA VOLUNTEER FIRE AND RESCUE** – Mr. Decker stated the application had been reviewed and approved by the Fire Inspector and everything was in order. Commissioner Shields made a motion, seconded by Commissioner Young, to approve the permit as requested. The vote was unanimous.

**OTHER BUSINESS** – Commissioner Shearl expressed concern about the condition and maintenance of several county-owned properties. Mr. Roland stated that a thorough review of all county facilities had been conducted as part of the Capital Improvement Plan (CIP) and agreed to provide Commissioner Shearl with that report.

**CLOSED SESSION PER NCGS 143-318.11 (a) (3)** – At 7:53 p.m., Commissioner Shearl made a motion, seconded by Commissioner Antoine, to go in to closed session for the purpose of preserving the attorney-client privilege in order to consult with the county attorney. At 8:42 p.m., upon a motion by Commissioner Young, seconded by Commissioner Shields, the board voted to come out of closed session and return to open session.

**ADJOURN:** Having already agreed to hold a special meeting on Tuesday, May 30, 2023 at 3 p.m. in the commission boardroom, upon a motion by Commissioner Young, seconded by Commissioner Shields, the board voted unanimously to adjourn the meeting at 8:43 p.m.



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Derek Roland  
Ex Officio Clerk to the Board



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Paul Higdon  
Board Chair