

Budget Committee Minutes

March 21, 2016

Members Present: Ron Woody, Chairman; Steve Kelley; Darryl Meadows; Carolyn Granger

Members Absent: Todd Fink

Additional: Kaley Walker, Director of Accounts and Budgets;

Meeting Convened: Meeting called to order by Chairman Woody @ 6:30 PM

Current Budget Business

New Resolutions:

1. **A RESOLUTION** to establish policy for the giving of nonprofit donations through the Roane County Commission and any of its committees or boards. This will limit nonprofit giving to \$120,000 to be determined by the Nonprofit Committee.

M: Kelley

2nd: Meadows

VV: passed

Annual Budget Preparation 2017

264 – Dental Insurance Fund:

A rate increase for this fund was instituted this fiscal year. Open Enrollment is when people can adjust their family coverage and this is the time when the rate changes that will affect people's cost should go into effect giving them the ability to remove family coverage if desired. Open enrollment is in the month of October. Commission may want to set up an Ad Hoc Committee to study employee benefits and the associated costs/plans we offer.

There is \$200,000 of seed money in this fund. With the increase of rates effective this past October, there has not yet been a buoying of the fund balance as is expected in the long term.

Motion to recommend the same premium levels and revenue of 557,200 and appropriation of 569,000: Meadows

2nd: Granger

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On a **voice vote** motion **passed**.

Beginning Fund Balance: 178,533

Revenue: 557,200

Dental Insurance: 569,000

Beginning Fund Balance	\$178,533	In compliance with:
Revenues	\$557,200	Fund Balance Policy ----- Yes
Appropriation	\$569,000	
Budget Ending Fund Balance	\$166,733	
Effect on Fund Balance	(\$11,800)	

266 – Work Comp Fund:

Revenues:

This fund receives payments from the operating funds of the county since we are self insured in workman's compensation, similar to dental insurance. The revenue fluctuates by fund based on risk, salary expense, reserve amounts, out of pocket maximum and claims.

Expenditures:

The expenditures of this fund consist of handling costs of claims, travel for employees for training on workman's comp., medical claims and reinsurance. The county contracts with CCSMI to facilitate payments to medical providers, employees, etc.

Beginning Fund Balance: 1,284,838

Total Revenues: 552,240

Total Appropriation: 694,704

Motion to recommend the same premium levels and revenue of 552,240 and appropriation of 694,704: Kelley

2nd: Granger

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On a **voice vote** motion **passed**.

Beginning Fund Balance	\$1,284,838	In compliance with:
Revenues	\$552,240	Fund Balance Policy ----- Yes
Appropriation	\$694,04	
Budget Ending Fund Balance	\$1,142,374	
Effect on Fund Balance	(\$142,464)	

357 DTF Fund:

This is a fund managed by the District Attorney. There is no tax money involved in this fund. This is the Drug Task Force fund which is supported by court fees, seizures and sales of confiscated items.

Motion by Kelley **second** by Meadows to accept the beginning fund balance and to recommend the revenue and appropriation for the 357 fund. On a **voice vote** motion **passed**.

Beginning Fund Balance: 195,240

Total Revenues: 265,000

Total Appropriation: 217,646

Beginning Fund Balance	\$195,240	In compliance with:
Revenues	\$265,000	Fund Balance Policy ----- Yes
Appropriation	\$217,646	Cash Flow
Ending Fund Balance	\$242,594	
Effect on Fund Balance	\$47,354	

359 Fund:

This fund contains the Economic Development Agency money that is used for low cost, loans to local businesses which are unable to obtain loans through conventional banks. Revenue is repayment of principal and interest, expenses are administration and additional loans.

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Motion by Meadows **second** by Kelley to accept the beginning fund balance, to recommend the revenue and appropriation. On a **voice vote** motion **passed**.

Beginning Fund Balance: 250,611

Total Revenues: 59,860

Total Appropriation: 167,024

Beginning Fund Balance	\$250,611	In compliance with:
Revenues	\$59,860	Fund Balance Policy ----- Yes
Appropriation	\$167,024	Cash Flow
Ending Fund Balance	\$143,447	
Effect on Fund Balance	(\$107,164)	

364 Fund:

This fund is used to account for district attorney fees earned within the 9th Judicial District. The expenditures are office supplies generally.

Motion by Granger **second** by Meadows to accept the beginning fund balance and to recommend the revenue and appropriation. On a **voice vote** motion **passed**.

Beginning Fund Balance: 23,905

Total Revenues: 25,500

Total Appropriation: 16,700

Beginning Fund Balance	\$23,905	In compliance with:
Revenues	\$25,500	Fund Balance Policy ----- Yes
Appropriation	\$16,700	Cash Flow
Ending Fund Balance	\$32,705	
Effect on Fund Balance	\$8,800	

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171 Fund:

This fund supports; capital improvements to be made to facilities, vehicle replacement and administration of large grants. It is broken into subfunds to monitor the several separate projects and separate revenue streams while maintaining separation of cash. The committee has a preliminary review of each of the subfunds.

AMB: This sub fund was added last year to account for ambulance capital purchases.

BAL: This subfund is used to receive all tax revenue prior to it being allocated to specific projects. As new projects arise, the money to fund them may come from the fund balance within this subfund. This subfund is used to purchase computers, servers and office equipment.

CCC: This sub fund is used for capital related to the Convenience Centers in the County. It is supported by a transfer from the operating fund Solid Waste (116).

CHJ: The revenue is a transfer in from the General Fund (101) from a restriction for capital improvements and maintenance in jails or courthouses. These expenditures are for work within the Jail and the Courthouse.

OES: this subfund was set up for projects related to the Office of Emergency Services.

OFI: this sub fund is for other facility improvements that are not jail or courthouse related.

RCY: this sub fund is for projects at the Recycling Center. Revenue comes from a transfer from operations of the Recycling Fund (123).

REC: this subfund handles the capital projects related to recreation.

RED: a project to finish a part of the sewer line in the RRBTP to be able to turn the lines over to LCUB.

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SPC: this sub fund is used for capital improvements at the Swan Pond Sports Complex. Appropriations include a truck, soccer fields, a bush hog and a finish mower.

VEH: requests include Sheriff, Animal Control, codes and OES.

VOT: \$500,000 for voting machines.

Each of the sub funds will be taken up with their respective operational budgets and the 171 fund as a whole will be taken up once all subfunds have been reviewed and discussed.

Calendar for remaining meetings

April 18th – Road and Sheriff

April 25th – Fire/OES and Animal

May 3rd – Day meeting

~~May 18th – Day Meeting~~

Motion to adjourn @ 7:45pm: Meadows

2nd: Kelley

VV: passed