

# Budget Committee Minutes

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January 29, 2014 5:30 PM

**Members Present:** Ron Woody, Chairman; Bobby Collier; Steve Kelley; Randy Ellis, Ron Berry

**Members Absent:** None

**Additional:** Kaley Walker, Director of Accounts and Budgets; Gary Aytes, Director of Schools; Eric Harbin, School Business Manager; Jennifer Bolling, Accounting Clerk; Jamie Kinard, Accounting Clerk; Molly Hartup, Accounting Clerk; Ann Goldston, Circuit Court Clerk; Marti Higgins, Sessions Clerk; Greg Leffew, County Attorney; Damon Lawrence, Roane County News; Jennifer Melton, Circuit Court Chief Deputy; Tim Suter, Ambulance Director; Scott Mason, Principal Midway High School; 2 citizens

**Meeting Convened:** Meeting called to order by Chairman Woody @ 5:30 PM

**Economic Indicators: for the period: July-December, 2014**

Sales Tax: Cumulative sales tax graph; Sales related to government contractors in Oak Ridge is down and is the reason for the downward trend, reduction of stimulus (ARRA) money; Schools looking at \$700,000 loss compared to budget; Schools asking for a one time donation of \$350,000 and they can reallocate a restriction of theirs from capital to be used to make up the difference.

Fee Offices: Can probation be handled by a court clerk? County Attorney, Greg Leffew, will review.

Can we go back to fee system? Yes per the County Attorney. (The county is automatically under the fee system unless the county chooses to go under the budget system. This is done each year in the Appropriations resolution)

Can you select which offices can be on the fee or budget system? Yes per the County Attorney.

Fee in Lieu of Salary (FILOS) under fee system covers:

Salaries and Benefits of all of the employees in the office including health, vision and dental insurance and retirement expenses.

Fee in Lieu of Salary (FILOS) under fee system does not cover:

Salary, social security and retirement expenses related to the elected official.

- Elected Official is guaranteed their salary even if there are no fees to cover it.
- Officeholders are entitled to go back to prior years' surplus to make up deficit from time of election.

Does statue include benefits under FILOS? Attorney, Greg Leffew, will review.

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Committee asked Budget Director to remove each elected official from calculation- Combine Circuit & Sessions into one line. Present at the next budget committee

## New Resolutions:

1. **RESOLUTION 02-15-14** to amend the General Fund (101) due to an outstanding liability previously unidentified in the financial records.

During construction on the new jail a subcontractor sued the contractor and the county; this lawsuit has been dismissed. At the same time the last payment to the contractor was held due to ongoing litigation. The question now to be settled is whether the amount owed is the principal amount, or the amount plus interest, or a settlement amount.

### **No Motion**

2. **RESOLUTION 02-15-15** to amend the General Fund (101) to receive and appropriate a contribution from TVA to build a pavilion at Riley Creek Campground.

TVA is donating \$20,000 to Roane County towards the building of a pavilion at Riley Creek. The additional cost of the construction will be paid for with proceeds from campers.

**Motion: Ellis**

**2<sup>nd</sup>: Collier**

**VV: Motion Passed**

3. **RESOLUTION 02-15-16** to amend the General Capital Projects Fund (171) Other Facility Improvements (OFI) to appropriate money to for the renovation, building and paving at the Agricultural Extension Building.

This project has gone over budget due to the loss of prisoner labor (state) and the discovery of additional work with site development (soil).

**Motion: Collier**

**2<sup>nd</sup>: Kelley**

**VV: Passed**

4. **RESOLUTION 02-15-17** to amend the General Capital Projects Fund (171) sub fund Recycling (RCY) to receive and appropriate a grant from TDEC to be used towards the purchase of a sorting line.

This is a \$25,000 grant that will be used to offset some of the expense of a sorting line the Recycling Center already had budgeted for this year.

**Motion: Ellis**

**2<sup>nd</sup>: Collier**

**VV: Passed**

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5. **RESOLUTION 02-15-04** to authorize an employer participating in the Tennessee Consolidated Retirement System to change from its existing regular defined benefit plan to either the alternate defined benefit plan or the local government hybrid plan in accordance with Tennessee Code Annotated, Title 8, Chapter 36, Part 9. October 1, 2015

**RESOLUTION 02-15-05** to allow a political subdivision of the State of Tennessee to contribute to a tax deferred retirement plan in accordance with Tennessee Code Annotated, Title 8, and Chapter 34-37.

These resolutions together change the retirement system for new employees hired after October 1, 2015 and put them in a hybrid retirement plan that is the same as the state adopted for its employees.

**Combined Motion: Ellis**

**2<sup>nd</sup>: Kelley**

**VV: Passed**

6. **RESOLUTION 02-15-06** allowing the Roane County Executive the authority to enter into a Building Codes Enforcement Agreement with cities within Roane County.

The county currently contracts with Oliver Springs to do their building inspections, this would allow the county to extend that same coverage to all cities with the caveat that the cities adopt the same building codes under which the county operates.

**Motion: Kelley**

**2<sup>nd</sup>: Collier**

**VV: Passed**

7. **RESOLUTION 02-15-12** to establish policy for the giving of nonprofit donations through the Roane County Commission and any of its committees or boards.

This resolution sets the maximum amount at \$140,000 for FY16.

**Motion: Berry**

**2<sup>nd</sup>: Collier**

**VV: Passed**

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8. **RESOLUTION 02-15-13** to amend the General Fund (101), Solid Waste Fund (116), Ambulance Fund (118), Recycling Fund (123), Highway Fund (131), General Debt Service Fund (151), Rural Debt Service Fund (152), and the Educational Debt Service Fund (156) to identify the revenue lost without an annual back tax property sale.

The back tax property sale may occur in Fall – Revenue will be picked up once this occurs.

**Motion: Kelley**

**2<sup>nd</sup>: Collier**

**VV: Passed**

9. **RESOLUTION 02-15-03** authorizing the Roane County Attorney to seek relief from the Chancery Court for bids on certain properties entered on behalf of Roane County at the 2010 delinquent tax sale.

**Discuss in executive session**

10. **RESOLUTION 2-15-19** to amend the General Fund (101) to appropriate money to cover the demolition and clean up costs for dilapidated buildings acquired during back tax sales.

**No recommendation**

### **Other Business:**

1. Draft letter to schools with requirements for 16 budget request. This letter will be sent to the Director of Schools from the County Executive.
  - Letter lays out suggestions of measureable information the committee and commission would like to see presented
2. Budget calendar
  - Attempt budget before June meeting
  - Budget with tax revenue not tax rate
3. The county has received a request from Rockwood for us pay the match money of \$6,000 for bridge replacement to animal shelter from 121 – Animal Split match from bridge
  - Committee requested Executive write letter to City Recorder advising the county would pay for ½ of the match money needed for the bridge, or \$3,000.
  - Pay from 121 Animal Control operations budget

**Motion: Berry**

**2<sup>nd</sup>: Ellis**

**VV: Passed**

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4. The committee suggested to the Director of Schools that a discussion should take place with the School board on action needed on borrowing money to make payroll in August
  - Harbin to review
5. The Schools requested one time additional funding for this year to avoid from having to set up a large BEP reserve in their fund balance equity section of the balance sheet.

Request data set for all committee members to review at budget meeting in April

- Binders to review
- Schools had first budget meeting 1/28/2015
- Need direction by mid-April

6. Circuit Court Clerk Presentation on Fees

Motion to adjourn at 7:30 pm

**Motion: Ellis**

**2<sup>nd</sup>: Collier**

**VV: Passed**

**Internal Adjustments, FYI:**

See Folder