

Budget Committee Minutes

March 17, 2015 6:00PM

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

Members Absent: Randy Ellis

Additional: Kaley Walker, Director of Accounts and Budgets; Tim Suter, Ambulance Director; Jennifer Bolling, Accounting Clerk.

Meeting Convened: Meeting called to order by Chairman Woody @ 6:00 PM

2015 Budget Related:

Office of Emergency Services has received a new Homeland Security Grant for \$15,970. This grant can be accounted for in the 171-HSG sub fund.

Motion to recommend resolution to full commision: Collier

2nd: Kelley

VV: Motion Passed

Codes Enforcement has a vehicle budgeted in 171-VEH in the current fiscal year. They have indicated they will wait until next year to pursue a new vehicle. Request this appropriation be reallocated to allow the Executive to purchase vehicle from the DTF. Request to reallocate \$27,000.

Motion to reallocate vehicle budget from codes to county executive: Berry

2nd: Collier

VV: Motion Passed

Director Walker and Executive Woody have created a worksheet to calculate potential tax impacts for area wide reductions vs single house appraisal reduction. Committee requested Executive's office work to get the calculator on the county's website.

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2016 Budget:

The county has three capital funds one each for General Government, Highway and Education. Each of these uses sub funds to provide additional segregation of funds.

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. The request this year includes two (2) new ambulances and health equipment. The ambulances need addition revenue to support current requests for capital.

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. This subfund has requests for 2 servers and trustee fees for the fund.

CCC: This sub fund is used for capital projects related to the Convenience Centers in the County. It is supported by a transfer from the operating fund Solid Waste (116). This year it appears there will not be surplus money in operations to support a transfer for capital projects.

CHJ: The revenue is a transfer in from the General Fund (101) from a restriction for capital improvements and maintenance in jails or courthouses. It is a transfer of \$100,000.

These expenditures are for work within the Jail and the Courthouse. There is a request for building improvements in the bond area of the jail, a fingerprint machine, replacement sound system in commission/Judge Humphrey's courtroom, parking lot at the courthouse and replacement windows for the county clerk's office.

OES: This subfund was set up for projects related to the Office of Emergency Services. This year's request is to purchase a new "jaws of life" apparatus.

OFI: This sub fund is for other facility improvements that are not jail or courthouse related. There are no requests for projects at this time.

RCY: This sub fund is for projects at the Recycling Center. Revenue comes from a transfer from operations of the Recycling Fund (123). It appears there will not be any revenue for this sub fund this year.

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REC: This sub fund handles the capital projects related to recreation. These include cottage improvements of \$9,000, Pier Docks of \$10,000 and the Caney Bridge to old campground of \$200,000.

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

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 and \$24,000 for poll books.

The Infrastructure of Needs survey identifies total project cost for the large on-going and future projects. This fund is unacceptable as is. Current requests and revenue result in a negative fund balance.

Motion to increase property tax to 5 pennies (additional penny for ambulance expenditures):
Collier

2nd: Kelley

Collier – Yes Kelley – Yes Berry – pass **Motion failed for lack of a majority**

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 Collier 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: 216,095

Total Revenues: 265,100

Total Appropriation: 220,290

Beginning Fund Balance	\$216,095	In compliance with:
Revenues	\$265,100	Fund Balance Policy ----- Yes
Appropriation	\$220,290	Cash Flow
Ending Fund Balance	\$260,905	
Effect on Fund Balance	\$44,810	

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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.

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

Beginning Fund Balance: 110,349

Total Revenues: 62,900

Total Appropriation: 156,274

Beginning Fund Balance	\$110,349	In compliance with:
Revenues	\$62,900	Fund Balance Policy ----- Yes
Appropriation	\$156,274	Cash Flow
Ending Fund Balance	\$16,975	
Effect on Fund Balance	(\$93,374)	

364 Fund:

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

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

Beginning Fund Balance: 9,957

Total Revenues: 25,500

Total Appropriation: 16,300

Beginning Fund Balance	\$9,957	In compliance with:
Revenues	\$25,500	Fund Balance Policy ----- Yes
Appropriation	\$16,300	Cash Flow
Ending Fund Balance	\$19,157	
Effect on Fund Balance	\$9,200	

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Motion to adjourn at 7:30 pm

Motion: Kelley

2nd: Collier

VV: Passed

Minutes submitted by Kaley Walker, Director of Accounts and Budgets