

Budget Committee Minutes April 28th 8:00 AM

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

Members Absent: none

Additional: Kaley Walker, Director of Accounts and Budgets; Ann Goldston, Circuit Court Clerk; Wilma Eblen, Trustee; Sharon Brackett, Register of Deeds; Charles Holiway, Administrator of Elections; Lynn Farnham, Purchasing Agent; Barbara Anthony, County Clerk; Marti Higgins, Deputy Sessions Court Clerk; Jennifer Melton, Deputy Sessions Court Clerk; Shannon Conley, Clerk & Master; Judge Wicks, Sessions Court Judge; Marty Miles, Juvenile Court Director; David Morgan, Property Assessor; Dale Collins, Property Assessor Chief of Staff; Gary Aytes, Director of Schools; Everett Massengill, School Board Member; Rebecca Brooks, Citizen; Damon Lawrence, Roane County News.

Meeting Convened: Meeting called to order by Chairman Woody @ 8:00 AM.

Meeting went into recess until 9:15 AM.

2015 Budget

Fund 101 – General Fund:

Elected Officials are not receiving a raise per state law.

52100 – Accounting

Motion to recommend the appropriation of 469,519: Kelley

2nd: Ellis

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

Accounting: 469,519

264 – Employee Dental Fund:

Currently the county pays \$17.50 a month for employees to have single dental coverage. If an employee wants to add their family it is a cost to the employee of \$32 a month with no cost to the county. The school system pays \$30 a month for their employees to have single coverage and the employee pays \$30-60 for additional people (\$30 for one additional, \$60 for multiple). It is recommended that the county raise the county and employee contributions for dental insurance. County contribution for employee coverage can be raised to \$25 a month and the employee payment for family coverage can be raised to \$40.

Motion to recommend county cost of \$25 a month for employee coverage: Collier

2nd: Kelley

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

Budget Committee Minutes April 28th 8:00 AM

Motion to recommend the employee cost of \$40 a month for family coverage: Kelley

2nd: Collier

Collier – Yes; Kelley – Yes; Berry – No; Ellis – No; Woody – Yes. Motion **passed**.

52400 – Trustee

The Trustee budget is up from the previous year due to the expense of printing tax cards and tax roll books. These are estimated costs. The new software the Property Assessor implemented will affect the state printing the roll books for the Trustee.

Motion to recommend the appropriation of 315,312: Ellis

2nd: Collier

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

Trustee: 315,312

52200 – Purchasing

Motion to recommend the appropriation of 173,694: Berry

2nd: Ellis

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

Purchasing: 173,694

51920 – Risk Management

Physical damage insurance is on vehicles under 5 years old or over \$30,000 in value. Committee asked that Purchasing Agent request costs and premiums to see if we would be better off self insured.

Budget Committee Minutes April 28th 8:00 AM

51800 – County Buildings

The building clean up in Harriman is in the FY15 budget in this function and the hope is that the project will be encumbered prior to the end of the year. If that is not possible, then there may be an additional resolution needed to reappropriate that money.

Motion to recommend the appropriation of 495,550: Berry

2nd: Collier

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

County Buildings: 495,550

58900 – Misc.

Committee requested that meeting notices be electronic to save paper. Committee suggested that the Sheriff's patrol officers deliver the commission packets rather than mailing them.

Motion to recommend the appropriation of 438,620: Kelley

2nd: Collier

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

Miscellaneous: 438,620

58120 – Industrial Development

Committee requested that Director Walker send a letter to the Roane State Expo Center have ask them to justify the continuing support of their facility of \$15,000.

Motion to recommend the appropriation of 588,850: Collier

2nd: Ellis

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

Industrial Development: 588,850

Motion to recommend Director Walker write letter to RSCC: Kelley

2nd: Berry

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

Budget Committee Minutes April 28th 8:00 AM

Director Walker also was requested to pull the Hotel/Motel Tax collections and compare with Tourism contribution to see when they got “out of line.”

52500 - County Clerk

Much of the work performed in the Clerk’s office is on behalf of the state. The state is working to reduce their costs and is shifting some responsibilities back on the county. These include the purchase of: printers, ink, paper, envelopes and other supplies.

Motion to recommend the appropriation of 600,431: Collier

2nd: Ellis

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

County Clerk: 600,431

53100 – Circuit Court

The Circuit Court Clerk is requesting \$9,000 for a new copier which will be covered with the data processing fee collected in the office.

Motion to recommend the appropriation of 216,418: Ellis

2nd: Kelley

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

Circuit Court: 216,418

53300 – General Sessions Court

The Circuit Court Clerk is requesting \$18,000 for a new copier which will be covered with the data processing fee collected in the office.

Motion to recommend the appropriation of 527,934: Kelley

2nd: Collier

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

General Sessions Court: 527,934

Budget Committee Minutes April 28th 8:00 AM

53900 – Other Administration of Justice

Motion to recommend the appropriation of 23,500: Ellis

2nd: Kelley

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

Other Administration of Justice: 23,500

51500 - Election Commission

In this fiscal year there is one (1) election and since it is a federal election there will be estimated revenue of \$55,000. The capital need for voting machines was discussed and the schedule they would be able to be funded was covered as well. The Administrator said the new machines need to be procured during an off year, one without an election. The state will provide \$10,000 per precinct (\$280,000) toward new machines. Plan currently to purchase in 2018.

Discussion to adjust salaries of Election Commission employees by a total of \$10,703 was agreed upon by the committee members.

Motion to recommend the appropriation of 389,663: Ellis

2nd: Collier

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

Election Commission: 389,663

51600 - Register of Deeds

Motion to recommend the appropriation of 317,764: Ellis

2nd: Collier

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

Register of Deeds: 317,764

Budget Committee Minutes April 28th 8:00 AM

53400 – Chancery Court

Back tax property sales planned for September and March

Motion to recommend the appropriation of 323,009: Collier

2nd: Ellis

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

Chancery Court: 323,009

53310 – General Sessions Judge

Judges get a 1.5% raise according to the state.

Motion to recommend the appropriation of 599,347: Ellis

2nd: Collier

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

General Sessions Judge: 599,347

53500 – Juvenile Court

Director requested an adjustment for an employee of \$5,000.

Motion to recommend the appropriation of 428,258: Collier

2nd: Ellis

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

Juvenile Court: 428,528

Budget Committee Minutes April 28th 8:00 AM

Recess @ 11:45 am

Reconvened @ 1:15 pm

52300 – Property Assessor

Property Assessor budget request is up \$30,000 from the prior year. Assessor wants to add a position in the paraprofessionals line. Has added expenses for advertising job openings, additional costs for Patriot software and ESRI mapping maintenance agreement. Travel is up as well in anticipation of expenses related to training of new appraisers.

52310 – Reappraisal Program

This budget is increased \$30,000.

Printing and mailing appraisal change notices will be handled by County Record Services. Tax cards will be charged to the Trustee's budget.

The requested budget for these two functions is \$76,000 higher than the current year's budget.

Motion to defer recommendation until prior budgets are pulled and reviewed: Berry

2nd: Ellis

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

Property Assessor and Reappraisal Program: Deferred

Budget Committee Minutes April 28th 8:00 AM

Education Funds:

Roane County School System is requesting 25 cent tax increase for operations (\$2.8M) and 4 cent tax increase for capital (\$450,000).

142 Federal Projects Fund:

This fund contains no local money it is all federal funding. This fund is supplemental in nature to the General Purpose School Fund.

Beginning Fund Balance: 500,000

Revenue: 4,073,912

Expenditures: 4,073,912

Motion to recommend beginning fund balance of 500,000, revenue of 4,073,912 and expenditures of 4,073,912: Ellis

2nd: Kelley

On a voice vote motion passed.

Beginning Fund Balance	\$500,000	In compliance with:
Revenues	\$4,073,912	Fund Balance Policy ----- Yes
Appropriation	\$4,073,912	
Ending Fund Balance	\$500,000	
Effect on Fund Balance	0	

143 Central Cafeteria Fund:

The cafeteria fund is supported by revenue generated from the sale of food and federal dollars. program is continuing using a Community Grant for free & reduced lunches at low-income designated schools - Bowers, Ridgeview, Harriman Middle, & Midway Elem.

Beginning Fund Balance: 900,000

Revenue: 3,836,000

Expenditures: 3,886,000

Motion to recommend beginning fund balance of 900,000, revenue of 3,836,000 and expenditures of 3,886,000: Ellis

2nd: Collier

On a voice vote motion passed.

Budget Committee Minutes April 28th 8:00 AM

Beginning Fund Balance	\$900,000	In compliance with:
Revenues	\$3,836,000	Fund Balance Policy ----- Yes
Appropriation	\$3,886,000	
Ending Fund Balance	\$850,000	
Effect on Fund Balance	(\$50,000)	

144 Transportation Fund:

This fund is supported with local money (sales tax) and state money (BEP). Property tax is levied in the Education Capital Projects Fund (177) for the purchase of busses. The Transportation Director receives 25% of his salary from the capital fund.

BB: \$380,000

Revenue: \$2,237,000

Expenditures: \$2,267,000

Motion to recommend beginning fund balance of 300,000, revenue of 2,767,000 and expenditures of 2,807,000: Ellis

2nd: Collier

On a voice vote motion passed.

Beginning Fund Balance	\$380,000	In compliance with:
Revenues	\$2,237,000	Fund Balance Policy ----- Yes
Appropriation	\$2,267,000	
Ending Fund Balance	\$350,000	Sales Tax: \$1,900,000
Effect on Fund Balance	(\$30,000)	

Budget Committee Minutes April 28th 8:00 AM

146 – Before and After School Fund:

Before & After School Program- 21st Century & Leaps put a pinch on this program
All Elementary Schools have a BASE program in the morning and afternoon except for Bowers has
afternoon only. The summer program is run at 3 Locations (6am-6pm) and keeps the program running all
year. The revenue is fees paid by the users.

Beginning Fund Balance: 30,000

Revenue: 232,000

Expenditures: 232,000

**Motion to recommend beginning fund balance of 30,000, revenue of 232,000 and expenditures
of 232,000: Kelley**

2nd: Ellis

On a voice vote motion passed.

Beginning Fund Balance	\$30,000	In compliance with:
Revenues	\$232,000	Fund Balance Policy ----- Yes
Appropriation	\$232,000	
Ending Fund Balance	\$30,000	
Effect on Fund Balance	0	

177 Education Capital Projects Fund:

Revenue consists of property tax of 4 pennies restricted for the purchase of school buses (4
planned this year) and a request for 4 additional pennies for other capital projects. This year the

Budget Committee Minutes April 28th 8:00 AM

requested projects are security cameras, roof issues at RCHS, Handicap access at MHS and drainage at RHS.

Beginning Fund Balance: \$679,806

Revenue: \$947,500

Expenditures: \$1,549,011

Motion to recommend beginning fund balance of 679,806, revenue of 947,500 which includes 8 pennies (4 new pennies) of property tax and expenditures of 1,549,011: Collier

2nd: Ellis

On a voice vote motion passed.

Beginning Fund Balance	\$679,806	In compliance with:
Revenues	\$947,500	Fund Balance Policy ----- Yes
Appropriation	\$1,549,011	
Ending Fund Balance	\$78,295	
Effect on Fund Balance	(\$601,511)	

141 General Purpose School Fund:

Revenue

BEP funding for the next year will include funding for the 11th month of teacher health insurance and money for salary improvements. Sales tax estimate was reduced \$250,000 to \$5,350,000 The school system is requesting a property tax increase of 25 cents.

Committee asked that the Legislative Committee review the “urban sprawl” location declaration and also review the payments in lieu of taxes for the utilities and see what it is based on and which utilities are responsible for paying them.

There is a revenue that is a figment. It is \$1.6M in contributions and gifts which is the budget of the fall out provision. This will allow the schools to budget and still meet the state 3% requirement of fund balance.

Revenue: \$52,166,638

Expenditure

Budget Committee Minutes April 28th 8:00 AM

The General Purpose School Fund is the main operating fund of the county school system. The largest function is that of Regular Education, where the majority of the teachers are paid. Teachers receive step raises based on length of employment and educational attainment. The school system is

Additional Salary Costs:

Adding additional steps for years of service 21-25	\$220,000
There is a 1% raise for support staff	\$53,000
Adjustment pay for support staff	\$46,000
Movement on the teacher table	\$250,000

Starting salary for a system wide position is \$37,120 for a teacher with a BS it is \$35,825

With the new retirement system including a 401(k) portion, the committee asked if the schools planned on keeping the straight dollar amount 401(k) in addition for new employees, the Director said he didn't believe so.

Expenditures: \$52,105,954

Motion to recommend the budget to full commission with beginning fund balance of \$2,832,000, revenues including 1.16 (\$1,824,000 additional revenue) property tax and \$52,105,954 in expenditures: Collier

2nd: Ellis

On a voice vote motion passed.

Beginning Fund Balance	\$2,832,000	In compliance with:
Revenues	\$52,166,638	Fund Balance Policy ----- Yes
Appropriation	\$52,105,954	
Ending Fund Balance	\$2,892,684	
Effect on Fund Balance	\$60,684	
Proposed Tax Rate:	116 pennies	
Value of the Penny:	114,000	6,000 to Oak Ridge

Motion was made to adjourn at 3:59 pm: Ellis

2nd: Collier

On a voice vote motion passed.

Minutes submitted by Director Walker