

Budget Committee Minutes May 12th 5:00 PM

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

Members Absent: none

Additional: Kaley Walker, Director of Accounts and Budgets; Justin Thomas, UT Ag Extension Acting Director; Laura Conner, Health Department Director.

Meeting Convened: Meeting called to order by Chairman Woody @ 5:00 PM

2016 BUDGET

101 General Fund:

57100 – Agricultural Extension

Major expense in this budget is the contract with UT for the salaries and benefits of 4 employees. The county only pays a portion of these expenses and they are direct employees of UT. There is also one federally funded employee. The new building is 99% complete and is available for meetings.

Motion to recommend the appropriation of 85,917: Collier

2nd: Ellis

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

Agricultural Extension: 85,917

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55110 – Local Health Services

55190 – Other Local Health Services

55390 – Appropriation to the State

These are the three (3) functions related to the cost of operating the County Health Department. There is a grant from the State that covers the expense in the 55190 – Other Local Health Services function. The other two (2) functions are the actual cost to the county for operations. Committee asked if there way any energy efficiency grants or changes could be made to reduce the electric bills in the building.

Motion to recommend the appropriation of 173,173 and 584,203 and 52,781: Collier

2nd: Ellis

On a voice vote motion passed.

Local Health Services – 173,713

Other Local Health Services – 584,203

Appropriation to the State – 52,781

Fund 171 – General Capital Projects Fund:

Revenues – This fund currently receives 4 cents in property tax but needs to have 5 with the additional revenue to support the ambulance capital purchases. There is also a \$100,000 transfer in from the general fund from the restriction for Courthouse and Jail Maintenance.

Total Revenues: 800,000

Expenditures – expenditures by each subfund are detailed in other sections of the minutes. Discussion covered the Swan Pond Sports Complex (SPC) sub fund. TVA has put down sod and concern was discussed with the ability to get water to the new grass to keep it alive and set. Several points were discussed including access to the property, sewer line availability and possible cost being very high along with a permanent water source (river or municipal).

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The Recycling (RCY) subfund was also discussed in that the sort line is installed and working in conjunction with the new baler. Berry noted the trailer in Rockwood needed to be picked up and emptied due to overflowing materials. The pickup schedule for the trailers given to the cities needs to be reviewed and adjusted since Michael Dunn is no longer providing their curbside recycling program in Kingston.

Motion to recommend the revenue of \$800,000 which includes property tax of \$600,000 (\$120,000 additional) and appropriation of 1,748,000: Kelley

2nd: Collier

Berry – No. On a **voice vote** motion **passed**.

Total Appropriation: 1,748,000

Beginning Fund Balance	\$1,984,424	In compliance with:
Revenues	\$ 800,000	Fund Balance Policy ----- Yes
Appropriation	\$1,738,000	
Budget Ending Fund Balance	\$1,046,424	
Effect on Fund Balance	(\$938,000)	

264 – Health Insurance Fund:

A rate increase for this fund was approved at the April 28th Budget Committee. 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.

Motion to recommend setting effective date of rate change on employees for family dental coverage to the end of the enrollment period: Kelley

2nd: Collier

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

Revenue: 538,280

Dental Insurance: 566,000

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Beginning Fund Balance	\$203,363	In compliance with:
Revenues	\$538,280	Fund Balance Policy ----- Yes
Appropriation	\$566,000	
Budget Ending Fund Balance	\$175,643	
Effect on Fund Balance	(\$27,720)	

266 – Work Comp Fund:

Beginning Fund Balance: 1,110,493

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.

Total Revenues: 552,240

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.

Total Appropriation: 631,959

Motion to recommend the revenue of 552,240 and appropriation of 631,959: Collier

2nd: Ellis

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

Beginning Fund Balance	\$1,110,493	In compliance with:
Revenues	\$552,240	Fund Balance Policy ----- Yes
Appropriation	\$631,959	
Budget Ending Fund Balance	\$1,030,774	
Effect on Fund Balance	(\$79,719)	

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357 – DTF Fund:

Expenditures:

Previous expenditure summary was missing the related benefits of the full time position paid out of this fund. This adjusted amount includes life, health, dental and 401 (k).

Drug Enforcement: 227,544

Motion to recommend the appropriation of \$227,544: Kelley

2nd: Ellis

On a voice vote motion passed.

Motion to adjourn @ 6:30 pm: Kelley

2nd: Collier

On a voice vote motion passed.

Minutes submitted by Director Walker