

2018 Budget – Budget Committee Minutes

April 24, 2017 6:00PM

Members Present: Ron Woody, Chairman; Commissioners: Darryl Meadows; Junior Hendrickson; Steve Kelley

Members Absent: Carolyn Granger

Additional: Connie Aytes, Director of Accounts and Budgets, guests Scott Stout for fund 121-Fire

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

Budget 2017

Resolutions to be approved:

Extended School Program Fund (BASP) (146)

Resolution to amend the Extended School Program Fund (BASP) (146) reflecting changes in Revenue/Expenditure estimates for the 2016/2017 fiscal year.

Motion by Hendrickson 2nd by Meadows to recommend the resolution to approve budget clean up on BASP.

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

School Transportation Fund (144)

Resolution to amend the School Transportation (144) reflecting changes in Revenue/Expenditure estimates for the 2016/2017 fiscal year.

Motion by Kelley 2nd by Meadows to recommend the resolution to approve budget clean up on Transportation.

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

Central Cafeteria Fund (143)

Resolution to amend the Central Cafeteria (143) reflecting changes in Revenue/Expenditure estimates for the 2016/2017 fiscal year.

Motion by Meadows 2nd by Kelley to recommend the resolution to approve budget clean up on Central Cafeteria.

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

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General Purpose School Fund (141)

Resolution to amend the General-Purpose School Fund (141) reflecting changes in Revenue/Expenditure estimates for the 2016/2017 fiscal year.

Motion by Kelley 2nd by Meadows to recommend the resolution to approve budget clean up on General Purpose School.

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

Capital Project Policy

Resolution to amend the County's Capital Project Policy to include the Highway Funds 131 & 176 as well as minor changes.

Motion by Meadows 2nd by Kelley to recommend the resolution to approve the changes to the Capital Project Policy

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

Dollar General

Resolution to amend the General Fund (101) and General Capital Project Fund (171) to appropriate funds to allow for the negotiation and procurement of the property which currently houses the Dollar General store.

Motion by Meadows 2nd by Hendrickson to open this resolution for discussion,

Chairman Woody was asked by the committee what would be the best option for that building if it was purchased and if we do not remove the building and use it for parking what are the other options. Some of the options could be as follows:

- Remove the brown house and level that site off for the Sheriff's parking
- When funds are borrowed for the jail expansion then additional funding could be borrowed to allow for remodeling work to be done to accommodate another court or other offices
- Could move Codes over to the building and then use the current Codes lot as a parking lot.

These are just some of the discussion made by the committee and until the purchase is (if) made, then the property committee could meet and make those decisions.

Discussion by the committee was also the cost. Some of the questions were:

- What is the current value of the building
- What will the Dollar General plan to do once Rite Aid move out of their current building
- Have we set ourselves up to pay the higher cost by setting the limit up to \$850,000

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Dollar General (cont.)

Chairman Kelley then asked the question if they could amend the dollar amount and the below motion was then made:

Motion by Meadows 2nd by Hendrickson to amend the above resolution to recommend to commission w/reservation that \$850,000 is too high of a cost and one of the budget committee members would entertain the motion in Commission to reduce that cost.

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

2018 Budget Items

Funds to be discussed and approved:

Fund 121 – Fire and Animal Control

Chairman Woody opened this section with the discussion of the Fire department section of fund 121 first since Scott Stout was available for questions.

Chairman Woody discussed the fund balance worksheet and explained that the Volunteer Fire Departments, on their budget, were shown a one-time appropriation of their reserves for fire hydrants totaling \$121,812. They were also given in their budget their annual \$45,000 contribution for the hydrants.

E-911 Contract

Chairman Woody brought to the committee's attention that this fund was paying \$83,499 to the E-911 for the dispatchers. Upon further review of the call volumes it has been determined that only 5% of the calls were for fire. At the current rates, they are being charge 21% of the total contract.

The analysis of the call volumes are as follows:

Total Calls 26,836 = Sheriff – 15,883 (59%); EMS – 9,581 (36%); and Fire – 1,372 (5%). With an estimated new contract of \$406,294 then that would leave the Fire paying about \$20,500 instead of \$83,499. The remaining balance of the contract would then be distributed to the Sheriff and EMS based on their percentage of call volume.

Motion by Kelley, 2nd by Hendrickson to approve beginning fund balance estimate, 6 cent property tax and, the revenues and expenditures listed below for the Special Purpose Fund (121) (Fire and Animal Control) and to approve the new distribution of cost for E-911 based on the call volumes percentage.

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

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2017 Tax Rate:	<u>0.06</u>	Proposed 2018 Tax Rate:	<u>0.06</u>
7/1/2017 Beginning Fund Balance	<u>449,113</u>		
Estimated Revenues	711,293	Property Tax:	<u>423,093</u>
Estimated Expenditures	<u>(956,174)</u>	Sales Tax:	<u>120,000</u>
6/30/2018 Budget Ending Fund Balanc	<u><u>204,232</u></u>	Budget Effect on Fund Balance	<u>(244,881)</u>
Fall Out (7%)	66,932	One time reserve on Hydrants	<u>121,812</u>
		True budget effect	<u><u>(123,069)</u></u>
6/30/2018 Estimated Ending Fund Bala	271,164	Est. Effect on Fund Balance	<u>(177,949)</u>
FB % of expenditures	28%	One time reserve on Hydrants	<u>121,812</u>
		True budget effect	<u><u>(56,137)</u></u>
FB Policy 10% -100%+:	Compliant		
* If we were to take out the one time reserve spend down from the previous years of unspent funding then our true effect on fund balance would be a net loss of \$56,137			
FB Policy 7% -15%	Compliant		

Adjournment

Motion by Kelley 2nd by Meadows to adjourn the meeting at 8:40pm

Minutes submitted by Director Aytes