

2018 Budget – Budget Committee Minutes

May 12, 2017 6:00PM

Members Present: Ron Woody, Chairman; Commissioners: Darryl Meadows; Junior Hendrickson; Carolyn Granger

Members Absent: None

Additional: Connie Aytes, Director of Accounts and Budgets, guest each one of the department heads and officials of the General Fund

Meeting Convened: Meeting called to order by Chairman Woody @ 9:00 am

Funds to be discussed and approved:

General Fund Approval with all Department Heads and Officials:

At this time, the committee met with each and every department within the General Fund 101. **The attachment** to these minutes show the motions and 2nds on each department and the budget approved.

Fund 116 Solid Waste/Sanitation:

Co. Executive Woody opened the discussion with the history of the Local Option Sales Tax (L.O.S.T) and how the rural portion of the tax was distributed and he has proposed to formally set a percentage to the Solid Waste/Sanitation and the Special Revenue Fund – Fire/Animal Control. That percentage would be 84% would go to Solid Waste and 16% would then be given to the Special Revenue Fund – Fire/Animal Control.

Motion by Hendrickson, 2nd by Meadows recommend for approval the distribution percentage of the Rural Local Option Sales Tax.

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

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General Capital Project Fund 171:

Convenient Center Subfund CCC

7/1/2017	CCC
Beginning Fund Balance	6,540
<u>Revenues</u>	
101 Other Support	
116	<u>130,000</u>
Total Revenue	130,000
Total Available Funds	<u>136,540</u>
Transfer Out (sub to sub)	
Appropriations	(130,000)
Ending fund balance	<u><u>6,540</u></u>
Pumphouse Compactor	80,000
	50,000
completion of all compactors	80,000

Motion by Hendrickson, 2nd by Granger to approve the additional funding of \$80,000 in the General Capital Project Fund 171 (CCC)

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

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Courthouse and Jail Maintenance Subfund CHJ

7/1/2017	CHJ
Beginning Fund Balance	146,651
<u>Revenues</u>	
Transfers In	
101 Litigation Tax	<u>150,000</u>
Total Revenue	<u>150,000</u>
Total Available Funds	<u>296,651</u>
Transfer Out (sub to sub)	
Appropriations	(321,000)
Ending fund balance	<u>(24,349)</u>

Note: Since this fund is out of balance the committee will be revisiting this fund at it March 30th meeting to ensure that we do not have a negative balance.

E-911 Contract

Co. Executive Woody presented to the committee a recommendation to move the total cost allocation of the E-911 contract to the General Fund 101 as a separate line item 101-54490-309-E-911 for the amount of \$430,362

Motion by Kelley, 2nd by Meadows to approve the moving of the cost allocation from Fund 118, 121 and from the Sheriff's budget.

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

Medicaid Changes to Fund 118

Co. Executive Woody presented to the committee news on an increase in revenue stream for the EMS Department. The state will be increasing their reimbursement of Medicaid. This increase will allow for the following transactions to take place with the approval of the budget committee:

1. To move one penny of property tax back to the General Fund making 118 have one penny and the General Fund having .705 pennies.
2. If at the end of the fiscal year the additional revenue comes in causing an increase in fund balance for the EMS department, then a transfer of the seed money can be returned back to the General Fund of \$400,000.

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2017 Tax Rate:	<u>0.02</u>	2018 Tax Rate:	<u>0.01</u>
7/1/2017 Beginning Fund Balance	533,788	Penny Value:	<u>238,885</u>
		Penny Value: approved by committee	<u>119,000</u>
Estimated Revenues	2,638,513	Property Tax Collections	<u>119,000</u>
Estimated Expenditures	<u>(2,635,931)</u>		
6/30/2018 Budget Ending fund balance	<u>536,370</u>	Budget Effect on Fund Balance:	<u>2,582</u>
Fall Out (5%)	131,797		
6/30/2018 Estimated Ending Fund Balanc	<u>668,167</u>	Estimated Effect on Fund Balance	<u>134,379</u>
FB % of expenditures	25%	6/2018 Est. Fund Balance	668,167
		Less \$400,000 Seed Money in Reserve	<u>(400,000)</u>
FB Policy 10%-100% +:	Compliant	Operational Fund Balance	<u>268,167</u>

Motion by Hendrickson, 2nd by Meadows to approve the EMS Fund 118 and to approve Items 1 and 2 above.

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

Waste Water Fund 204

Discussion on the Waste Water fund was made with the following figures and comparison. The budget committee accepted the public utility board's recommendations.

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Fund 204 Wastewater Treatment Plant				5-3-17	5-4-17
		2016	2017	2017	2018
		Audit	Budget	Estimate	Budget
Revenue					
43115	Water Treatment Charges	1,084,611	1,000,000	1,050,000	1,000,000
43193	Water Tap Sales	-	100,000	5,000	55,000
Total Revenues		1,084,611	1,100,000	1,055,000	1,055,000
Expenditures					
55739-103	Assistant(s)	\$ 126,801	\$ 128,801	\$ 130,256	\$ 138,736
55739-105	Supervisor/Director	52,530	57,530	58,030	59,318
55739-169	Parttime Personnel	27,643	28,000	28,840	30,000
55739-187	Overtime Pay	15,000	15,000	15,000	15,000
55739-188	Bonus Payments	5,000	5,000	5,000	5,000
55739-191	Board & Committee Mbr Fees	6,120	6,120	6,120	6,120
55739-199	Other Per Diem & Fees	5,400	5,400	6,000	5,400
55739-201	Social Security	18,300	18,900	19,200	19,156
55739-204	State Retirement	17,800	19,700	15,000	20,001
55739-206	Life Insurance	330	330	330	330
55739-207	Medical Insurance	49,300	41,100	50,000	50,000
55739-208	Dental Insurance	1,500	1,500	1,500	1,500
55739-299	Other Fringe Benefits	2,400	2,400	500	2,400
55739-301	Accounting Service	301	-	-	-
55739-302	Advertising	77	350	150	350
55739-307	Communication	2,119	2,500	2,500	3,100
55739-320	Dues & Memberships	700	900	700	900
55739-321	Engineering Services	10,302	25,000	17,188	25,000
55739-331	Legal Services	21,677	20,000	40,000	25,000
55739-333	Licenses	601	3,200	400	3,200
55739-334	Maintenance Agreements	7,853	10,560	11,000	9,000
55739-335	Maint/Rpr Srv/Building	15,000	16,300	16,000	17,250
55739-336	Maint/Rpr Srv/Equipment	25,000	25,000	25,000	30,000
55739-337	Maint/Rpr Office Eq	-	-	30	1,000
55739-338	Maint/Rpr Srv/Vehicle	6,000	6,000	2,000	6,000
55739-348	Postal Charges	3,793	4,000	4,000	4,000
55739-349	Printing, Stationery & Forms	410	950	600	950
55739-351	Rentals	80	1,000	100	1,000
55739-355	Travel	-	1,000	-	1,000
55739-359	Disposal Fees	14,276	30,600	7,500	19,362

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55739-361	Permits	-	3,000	3,000	3,500
55739-409	Crushed Stone	-	1,500	350	1,500
55739-410	Custodial Supplies	580	1,000	750	1,000
55739-412	Diesel Fuel	568	1,500	200	1,500
55739-413	Drugs and Medical	-	-	-	-
55739-415	Electricity	61,367	65,000	52,000	50,000
55739-422	Food supplies	543	1,000	800	1,200
55739-425	Gasoline	5,069	7,500	7,500	8,000
55739-433	Lubricants	390	500	-	600
55739-435	Office Supplies	2,294	1,750	1,500	1,750
55739-450	Tires & Tubes	12	1,500	400	1,500
55739-451	Uniforms	1,888	3,500	2,500	3,500
55739-454	Water & Sewer	6,709	8,000	12,000	8,000
55739-463	Testing	9,736	31,600	24,000	31,600
55739-468	Chemicals	22,752	34,510	24,000	29,700
55739-502	Building & Contents Ins	6,283	6,600	5,750	6,600
55739-506	Liability Insurance	11,465	12,100	8,900	12,100
55739-510	Trustee's Commission	11,886	11,000	10,000	11,000
55739-511	Vehicle & Equipment Ins	7,063	7,500	8,300	9,000
55739-513	Workman's Comp Ins	4,600	4,600	4,600	4,600
55739-514	Depreciation (NB)	269,223	350,000	360,083	350,024
55739-524	Inservice Staff Development	178	100	-	100
55739-599	Other Charges	822	2,500	2,400	2,500
	adj due to overstatement of sal and	(54,431)			
55739-799	Other Capital Outlay	<u>125,900</u>	<u>55,000</u>	<u>-</u>	<u>35,000</u>
Total Expenditures		931,210	1,088,401	991,977	1,074,347
Operating Income/(Loss)		153,401	11,599	63,023	(19,347)
Nonoperating Revenues/Expenses					
Grants		146,042		54,812	20,000
State Expense of Grant (TDOT)				(54,812)	(20,000)
Pension Income					
Sale of Capital Assets		-	-	820	-
Interest on Bonds		(29,466)	(28,025)	(28,025)	(3,325)
Interest on Loans		<u>(75,169)</u>	<u>(79,332)</u>	<u>(79,332)</u>	<u>(75,786)</u>
Total Nonoperating Revenue (Expense)		41,407	(107,357)	(106,537)	(79,111)
Income (Loss)		194,808	(95,758)	(43,514)	(98,458)

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Adjournment

Motion by Granger 2nd by Kelley to adjourn the meeting at 5:30pm

Minutes submitted by Director Aytes