

2019 Budget – Budget Committee Minutes

April 24, 2018 6:00PM

Members Present: Ron Woody, Chairman; Commissioners: Darryl Meadows; James Brummett; Carolyn Granger;

Members Absent: None

Additional: Connie Aytes, Director of Accounts and Budgets, Guests: Jennifer Evans (Accounting Staff), Sheriff Stockton, Tim Phillips (Chief), Scott Stout (Director for OES), Dennis Ferguson (Highway Superintendent), Tony Brown (Highway Assistant) and Renee Kelley

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

Budget 2018-2019

Fund Review and Approval:

Fund 131 – Highway/Public Works

Chairman Ron Woody begin the meeting this evening with the Highway Fund 131, with Dennis Ferguson and Tony Brown present to answer any questions that the committee might have. Note their budget represents a 5% salary increase for all employees in the 131 fund.

		Proposed	
2018 Tax Rate:	<u>0.10</u>	2019 Tax Rate:	<u>0.10</u>
7/1/2017 Beginning FB	1,635,941		
Estimated Revenues	3,837,361		
Estimated Expenditures	(4,399,588)		
Transfers	<u>(370,000)</u>		
Total Estimated Expenditu	<u>(4,769,588)</u>	Property Tax:	<u>1,200,000</u>
6/30/2018 Budget ending FB	<u>703,714</u>	Budget effect on FB:	<u>(932,227)</u>
Fall Out (3%)	<u>139,401</u>		
6/30/2018 Est. Ending FB	<u>843,115</u>	Est. effect on FB	<u>(792,826)</u>
Est. FB% of expenditures	34%	FB Policy 7%-15%:	Compliant

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Motion by Granger, 2nd by Brummett to approve the Fund 131 as it is presented and to recommend this fund for commission approval on the appropriation resolution.

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

Fund 176 – Highway Capital Project:

The Highway Capital Project Fund 176 was reviewed with the Committee. Dennis Ferguson said this was the best move they made to follow the request of Ron to set up capital project sub funds for the Highway. It has allowed them to building up their operating fund balance as well as save for long term projects.

	Total	BAL	BRG	CCB	EQP	PCR
Beginning Est. FB 7/1/2018	606,725	42,455	288,432	25,000	50,838	200,000
<u>Revenues</u>						
Grant	-					
Transfers In	200,000	-	96,000	25,000	79,000	-
Total Revenue	200,000	-	96,000	25,000	79,000	-
 Total Available Funds	 806,725	 42,455	 384,432	 50,000	 129,838	 200,000
Appropriations 2019	(746,297)	(30,000)	(346,297)	(50,000)	(120,000)	(200,000)
Ending Estimated FB 6/30/2019	60,428	12,455	38,135	-	9,838	-
	(0.08)	Painting Highway Bldg	Bailey Road Bridge \$230,000 Project 2018 crossover	Caney Creek Bridge	Highway Equip. 85,000 Vehicles 35,000	PC Bridge
	406,297					

Motion by Meadows, 2nd by Granger to approve the Highway Capital Project Fund 176 as it is presented and to recommend this fund for commission approval on the appropriation resolution.

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

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General Fund 101 – 54110, 54210:

Chairman Ron Woody presented to the committee the Sheriff's patrol budget and Jail budget. Since they are in the General Fund we will not have the Fund Balance Worksheet as we did with other funds. The committee reviewed the 54110-Sheriff's Department and approved appropriations of \$3,709,917. The Committee also review the 54210-Jail and approved appropriations of \$3,390,000. In the jail we have seen a large increase in medical cost.

Motion by Brummett, 2nd by Granger to approve the following appropriations:

101-54110 Sheriff's \$3709,917

101-54210 Jail \$3,390,000.

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

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Fund 171- VEH

Chairman Ron Woody presented to the committee the final review of the vehicle subfund in the General Capital Project Fund 171.

Roane County	
General Capital Project	
Fund 171	
Cash calculation of fund	
3/21/2018	VEH
Current Cash	174,678
Anticipated Revenue	-
Anticipated Expenditure	(72,934)
Ending Fund Balance	<u>101,744</u>
	VEH
7/1/2018	
Beginning Fund Balance	<u>101,744</u>
<u>Revenues</u>	
Property Tax (5 pennies)	207,000
Transfer from 101	<u>35,000</u>
Total Revenue	242,000
Total Available Funds	<u>343,744</u>
Transfer Out (sub to sub)	
Appropriations 2019	(343,200)
Ending fund balance	<u><u>544</u></u>
	Jail - \$36,000
	Sheriff \$ 217,200
	Co Exec \$25,000
	Codes \$30,000
	Animal Control Truck \$35,000
	Adoption Van \$56,000

Motion by Granger, **2nd** by Brummett to approve the General Capital Project Fund 171 VEH as it is presented for full commission approval on the appropriation resolution.

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

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General Fund 101-54410 OES

Chairman Ron Woody directed the committee's attention toward the Emergency Management Department 101-54410 that is Directed by Scott Stout. There was no increase requested by the director therefore the budget for the following code was approved:

101-54410 Office Management \$437,109

Motion by Granger, 2nd by Meadows to approve the **Office Management budget at \$437,109** as it is presented for full commission approval on the appropriation resolution.

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

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General Capital Project Fund 171 OES

The committee reviewed the capital project budget for the Office of Management and approved the following budget.

Roane County					
General Capital Project					
Fund 171					
Cash calculation of fund					
3/21/2018			OES		
Current Cash			133,794		
Anticipated Revenue			342,048		
Anticipated Expenditure			(463,945)		
Ending Fund Balance			<u>11,897</u>		
			OES		
7/1/2018					
Beginning Fund Balance			<u>11,897</u>		
<u>Revenues</u>					
Property Tax (5 pennies)			68,000		
Transfer from 101			<u>-</u>		
Total Revenue			68,000		
Total Available Funds			<u>79,897</u>		
Transfer Out (sub to sub)					
Appropriations 2019			(76,000)		
Ending fund balance			<u><u>3,897</u></u>		
		Response Truc	30,000		
		SCBA x2	12,000		
		Airpacks/Mas	12,000		
		Radios	22,000		
		Building	1,600,000		
		Bay for Two fire	300,000		

Motion by Granger, 2nd by Meadows to approve the General Capital Project Fund 171 OES as it is presented for full commission approval on the appropriation resolution.

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

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Adjournment

Motion by Granger 2nd by Meadows to adjourn the meeting at 7:45pm

Minutes submitted by Director Aytes