
BUDGET COMMITTEE MINUTES
FEBRUARY 8, 2024

Members Present:

Michael Foster, Commissioner–Chairman
Aaron Wells, Commissioner
Jerry White, Commissioner
Sabra Beauchamp, Commissioner
Shain Vowell, Commissioner
Tyler Mayes, Commissioner

Members Absent:

Shelly Vandagriff, Commissioner
Bob Smallridge, Commissioner

Meeting Facilitator: Robby Holbrook, Finance Director

TRANSFERS (Approved through Consent Agenda)

THE 1st ITEM, to be presented to the Anderson County Budget Committee, was a written request from Kim Jeffers-Whitaker, Human Resources & Risk Management, that the following **TRANSFER** in General Fund 101 be approved.

Increase Expenditure Codes:

101-51310-307	Communication	\$30.00
101-51310-348	Postage Charges	320.00
101-51310-320	Dues & Memberships	<u>50.00</u>
		\$400.00

Decrease Expenditure Code:

101-51310-499	Other Supplies & Materials	\$400.00
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Justification: Due to an unexpected increase of mobile device, additional funds are needed to cover the cost-reoccurring. Due to an increase in medical leave, benefit submission via overnight mail and mail out of 1095-C's, additional postage is needed to cover required communication-reoccurring. To maintain HR requirements of L&D and processing of forms, a transfer is being requested to cover additional membership of notary-not reoccurring. A transfer of funds from 499 is being requested to cover the additional charges-the budgeted charges for this FY were submitted and paid from 435 code.

Motion by Commissioner Sabra Beauchamp, seconded by Commissioner Aaron Wells, and passed to approve the transfer request. Absent: Commissioner Tyler Mayes

THE 2nd ITEM, to be presented to the Anderson County Budget Committee, was a written request from Robby Holbrook, Finance, that the following **TRANSFER** in General Fund 101 be approved.

Decrease Expenditure Code:

101-52100-414	Finance-Duplicating Supplies	\$500.00
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Increase Expenditure Code:

101-52100-349	Finance-Printing, Stationery, Forms	\$500.00
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Justification: Increased cost for the purchase of W-2's and 1099's. Less employees have opted in to receive W-2's online which causes a need for more forms and envelopes.

Motion by Commissioner Sabra Beauchamp, seconded by Commissioner Aaron Wells, and passed to approve the transfer request.

THE 3rd ITEM, to be presented to the Anderson County Budget Committee, was a written request from Mayor Terry Frank, Mayor's Office, that the following **TRANSFER** in General Fund 101 be approved.

Increase Expenditure Code:

101-51300-524	Staff Development	\$750.00
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Decrease Expenditure Code:

101-51300-499	Other Supplies & Materials	\$750.00
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Justification: I am serving in a leadership position on the Mayor's Association, and therefore, this year I have attended and will attend more ACM & TCSA conferences than in years prior. This transfer request is to ensure budget can accommodate any registration fees until end of fiscal year.

Motion by Commissioner Sabra Beauchamp, seconded by Commissioner Aaron Wells, and passed to approve the transfer request.

THE 4th ITEM, to be presented to the Anderson County Budget Committee, was a written request from Ben Taylor, Conservation, that the following **TRANSFER** in General Fund 101 be approved.

Decrease Expenditure Code:

101-51240-455	Conservation Commission-Wood Products	\$750.00
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Increase Expenditure Code:

101-51240-451	Conservation Commission-Uniforms	\$750.00
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Justification: Transfer is needed to purchase new boots for Park employees.

Motion by Commissioner Sabra Beauchamp, seconded by Commissioner Aaron Wells, and passed to approve the transfer request.

THE 5th ITEM, was omitted.

THE 6th ITEM, to be presented to the Anderson County Budget Committee, was a written request from Zach Allen/Russell Barker, Sheriff's Department, that the following **TRANSFER** in General Fund 101 be approved.

Decrease Expenditure Code:

101-54260-711	Furniture & Fixtures (commissary)	\$400.00
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Decrease Expenditure Code:

101-54260-599	Other charges (commissary)	\$400.00
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Justification: To purchase mattresses for inmates.

Motion by Commissioner Sabra Beauchamp, seconded by Commissioner Aaron Wells, and passed to approve the transfer request.

THE 7th ITEM, to be presented to the Anderson County Budget Committee, was a written request from Zach Allen/Russell Barker, Sheriff's Department, that the following **TRANSFER** in General Fund 101 be approved.

Increase Expenditure Code:

101-54210-359	Disposal Fees	\$2,200.00
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Decrease Expenditure Code:

101-54210-422	Food Supplies	\$2,200.00
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Justification: To cover increase in disposal fees.

Motion by Commissioner Sabra Beauchamp, seconded by Commissioner Aaron Wells, and passed to approve the transfer request.

THE 8th ITEM, to be presented to the Anderson County Budget Committee, was a written request from Jeff Cole, County Clerk, that the following **TRANSFER** in General Fund 101 be approved.

Decrease Expenditure Code:

101-52500-351	County Clerk-Rentals	\$2,000.00
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Increase Expenditure Code:

101-52500-335	County Clerk-Maint & Repair	\$2,000.00
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Justification: Finishing up details at new Norris location.

Motion by Commissioner Sabra Beauchamp, seconded by Commissioner Aaron Wells, and passed to approve the transfer request.

THE 9th ITEM, to be presented to the Anderson County Budget Committee, was a written request from Regina Copeland, Trustee, that the following **TRANSFER** in General Fund 101 be approved.

Decrease Expenditure Code:

101-52400-711	Furniture & Fixtures	\$524.00
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Increase Expenditure Codes:

101-52400-317	Data Processing Services	\$424.00
101-52400-332	Legal Notices	<u>100.00</u>
		\$524.00

Justification: 317-Data Processing Services-Comptroller yearly bill.
332-Legal Services- Ad in paper for property taxes.

Motion by Commissioner Sabra Beauchamp, seconded by Commissioner Aaron Wells, and passed to approve the transfer request.

THE 10th ITEM, to be presented to the Anderson County Budget Committee, was a written request from Regina Copeland, Trustee, that the following **TRANSFER** in General Fund 101 be approved.

Decrease Expenditure Code:

101-52400-351	Rentals	\$4,725.44
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Increase Expenditure Code:

101-52400-707	Building Improvements	\$4,725.44
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Justification: To pay for improvements to new Norris location.

Motion by Commissioner Sabra Beauchamp, seconded by Commissioner Aaron Wells, and passed to approve the transfer request.

THE 11th ITEM, to be presented to the Anderson County Budget Committee, was a written request from Robby Holbrook, Finance, that the following **TRANSFER** in General Fund 101 be approved.

Decrease Expenditure Code:

101-51900-399	Other General Administration-Other Contracted services	\$330.00
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Increase Expenditure Code:

101-51900-301	Other General Administration-Accounting Services	\$330.00
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Justification: OPEB Actuarial Valuation for GASB 75 reporting completed by CBIZ increased \$330. I had budgeted \$5,500 and the invoice was for \$5,830.

Motion by Commissioner Sabra Beauchamp, seconded by Commissioner Aaron Wells, and passed to approve the transfer request.

THE 12th ITEM, to be presented to the Anderson County Budget Committee, was a written request from Melissa Miller/Randy Walters, General Sessions Judge/Finance, that the following **TRANSFER** in General Fund 101 be approved.

Increase Expenditure Code:

101-53310-524-DVCC	Gen Ses Judge-Training DV Court Coordinator	\$1,000.00
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Decrease Expenditure Code:

101-53310-355-DVCC	Gen Ses Judge-Travel-DV Court Coordinator	\$1,000.00
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Justification: This transfer is to pay for the cost of a trainer to assist the grant program.

Motion by Commissioner Sabra Beauchamp, seconded by Commissioner Aaron Wells, and passed to approve the transfer request.

THE 13th ITEM, to be presented to the Anderson County Budget Committee, was a written request from Bobby Crawford, Maintenance, that the following **TRANSFER** in General Purpose School Fund 141 be approved.

Decrease Expenditure Code:

141-72610-720	Plant Equipment	\$30,000.00
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Increase Expenditure Code:

141-72610-499	Other Supplies	\$30,000.00
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Justification: To transfer funds to cover materials and supplies needed for the Maintenance Department.

Motion by Commissioner Sabra Beauchamp, seconded by Commissioner Aaron Wells, and passed to approve the transfer request.

THE 30th ITEM, to be presented to the Anderson County Budget Committee, was a written request from Brice Kidwell, EMA, that the following **TRANSFER** in General Fund 101 be approved.

Increase Expenditure Codes:

101-54410-336	Maintenance & Repair of Equipment	\$2,500.00
101-54410-499	Other Supplies & Materials	<u>2,000.00</u>
		\$4,500.00

Decrease Expenditure Codes:

101-54410-711	Furniture & Fixtures	\$2,500.00
101-54410-435	Office Supplies	<u>2,000.00</u>
		\$4,500.00

Justification: To have available funds to repair air monitoring system. To have funds available for miscellaneous hazmat material supplies for emergency response.

Motion by Commissioner Sabra Beauchamp, seconded by Commissioner Shain Vowell, and passed to approve the transfer request. Absent: Commissioner Aaron Wells

APPROPRIATIONS REQUIRING FULL COMMISSION APPROVAL

THE 14th ITEM, to be presented to the Anderson County Budget Committee, was a written request from Margaret Burrell, School Nutrition, that the following **APPROPRIATION** in Food Service Fund 143 be approved.

Increase Revenue Code:

143-44110	Food Service Interest Earned	\$75,000.00
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Decrease Revenue Codes:

143-43521	Food Service Lunch Payments-Children	\$50,000.00
143-47114	Food Service SCA-USDA Other	<u>25,000.00</u>
		\$75,000.00

Justification: A. Increase due to interest earned on investment account. We were unsure of estimated returns at creation of the budget. B. Projected decrease due to start of mid-year CEP at ACHS and NES. C. Supply Chain Assistance revenue will be more than anticipated and we will appropriate when it is received.

Motion by Commissioner Aaron Wells, seconded by Commissioner Sabra Beauchamp, and passed to refer to the Anderson County Board of County Commissioners with a recommendation for approval. Absent: Commissioner Tyler Mayes

THE 15th ITEM, to be presented to the Anderson County Budget Committee, was a written request from Julie Minton, Fiscal Services, that the following **TRANSFER (Major Line Item)** in General Purpose School Fund 141 be approved.

Increase Expenditure Codes:

141-72310-506	Liability Insurance	\$68,000.00
141-72410-213	Payments to Retirees	<u>11,800.00</u>
		\$79,800.00

Decrease Expenditure Codes:

141-72310-210	Unemployment Compensation Insurance	\$3,310.00
141-72310-513	Worker's Compensation Insurance	38,706.00
141-72710-315	Contracts with Vehicle Owners	<u>37,784.00</u>

\$79,800.00

Justification: To transfer funds for longevity bonus to deceased employee's estate and unanticipated increase in liability insurance costs.

Motion by Commissioner Aaron Wells, seconded by Commissioner Sabra Beauchamp, and passed to refer to the Anderson County Board of County Commissioners with a recommendation for approval. Absent: Commissioner Tyler Mayes

THE 16th ITEM, to be presented to the Anderson County Budget Committee, was a written request from Margaret Burrell, School Nutrition, that the following **TRANSFER (Payroll)** in Food Services Fund 143 be approved.

Increase Expenditure Codes:

143-73100-119	Food Service Account/Bookkeepers	\$73,000.00
143-73100-201	Food Service Social Security	8,000.00
143-73100-204	Food Service State Retirement	6,000.00
143-73100-207	Food Service Medical Insurance	20,000.00
143-73100-422	Food Service Food Supplies	<u>100,000.00</u>
		\$207,000.00

Decrease Expenditure Codes:

143-73100-105	Food Service Supervisor/Director	\$73,000.00
143-73100-710	Food Service Food Service Equipment	<u>134,000.00</u>
		\$207,000.00

Justification: A. Increase to correct additional supervisor salary which was budgeted to a different code. B. Increase due to projections for the year exceed the original amount budgeted. C. Increase due to projections for the year exceed the original amount budgeted. D. Increase due to not budgeting enough for the rise in costs and employee opting for insurance. E. Increase due to rising food costs. F. Decrease to correct additional supervisor salary which was budgeted to a different code. G. Decrease based in the projected equipment needs for the remainder of the school year.

Motion by Commissioner Aaron Wells, seconded by Commissioner Sabra Beauchamp, and passed to refer to the Anderson County Board of County Commissioners with a recommendation for approval. Absent: Commissioner Tyler Mayes

THE 17th ITEM, to be presented to the Anderson County Budget Committee, was a written request from Gary Long, Highway Department, that the following **APPROPRIATION** in Highway Fund 131 be approved.

Increase Expenditure Codes:

131-62000-408	Concrete	\$2,000.00
131-62000-409	Rock	150,000.00
131-62000-451	Uniform	2,000.00
131-63100-336	Maintenance & Equip Repair	50,000.00
131-63100-418	Machinery & Equipment	<u>50,000.00</u>

\$254,000.00

Decrease Expenditure Code:

131-34550 Restricted for Hwy \$254,000.00

Justification: Needed to continue ACHD operating expenses.

Motion by Commissioner Shain Vowell, seconded by Commissioner Sabra Beauchamp, and passed to refer to the Anderson County Board of County Commissioners with a recommendation for approval. Absent: Commissioner Tyler Mayes

THE 18th ITEM, to be presented to the Anderson County Budget Committee, was a written request from Gary Long, Highway Department, that the following **APPROPRIATION** in Highway Fund 131 be approved.

Increase Expenditure Code:

131-62000-399 Other Contracted Services \$6,700.00

Increase Revenue Code:

131-49700 Insurance Recovery \$6,700.00

Justification: Insurance recovery for guard rail destroyed.

Motion by Commissioner Shain Vowell, seconded by Commissioner Sabra Beauchamp, and passed to refer to the Anderson County Board of County Commissioners with a recommendation for approval. Absent: Commissioner Tyler Mayes

THE 19th ITEM, to be presented to the Anderson County Budget Committee, was a written request from Jeff Cole, County Clerk, that the following **APPROPRIATION** in General Fund 101 be approved.

Increase Revenue Code:

101-43383 Additional Fees-Title and Registration \$4,200.00

Increase Expenditure Codes:

101-52500-709 Data Processing Equipment \$2,200.00

101-52500-349 Printing, Stationery, Forms 1,000.00

101-52500-335 Maint. & Repair 1,000.00

\$4,200.00

Justification: Finishing up details at Norris location. Paper Supplies for all offices.

Motion by Commissioner Sabra Beauchamp, seconded by Commissioner Aaron Wells, and passed to refer to the Anderson County Board of County Commissioners with a recommendation for approval. Absent: Commissioner Tyler Mayes

THE 20th ITEM, was omitted.

THE 21st ITEM, to be presented to the Anderson County Budget Committee, was a written request from Zach Allen/Sheriff Barker, Sheriff's Department, that the following **APPROPRIATION** in General Fund 101 be approved.

Increase Revenue Code:

101-47250-DFEU	Law Enforcement Grants-Detention Facility Equipment Upgrades	\$1,470.18
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Increase Expenditure Code:

101-54210-499-DFEU	Law Enforcement Grants-Detention Facility Equipment Upgrades Other Supplies & Materials	\$1,470.18
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Justification: Remaining funds available from last year's Detention Facility Equipment Upgrades Grant to be spent on lines per the grant guidelines.

Motion by Commissioner Sabra Beauchamp, seconded by Commissioner Aaron Wells, and passed to refer to the Anderson County Board of County Commissioners with a recommendation for approval. Absent: Commissioner Tyler Mayes

THE 22nd ITEM, to be presented to the Anderson County Budget Committee, was a written request from Kenny Sharp/Russell Barker, Sheriff's Department, that the following **APPROPRIATION** General Fund 101 be approved.

Increase Expenditure Code:

101-54110-338	Vehicle Maintenance	\$6,636.40
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Increase Revenue Code:

101-49700	Insurance Recovery	\$6,636.40
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Justification: This money is insurance recovery funds paid from TN Risk Management after three of our vehicles were involved in incidents.

Motion by Commissioner Sabra Beauchamp, seconded by Commissioner Aaron Wells, and passed to refer to the Anderson County Board of County Commissioners with a recommendation for approval. Absent: Commissioner Tyler Mayes

THE 23rd ITEM, to be presented to the Anderson County Budget Committee, was a written request from Kenny Sharp/Russell Barker, Sheriff's Department, that the following **APPROPRIATION** in General Fund 101 be approved.

Increase Expenditure Codes:

101-54490-148	Other Emergency Management Dispatchers	\$11,200.00
101-54490-201	Other Emergency Management Social Security	694.40
101-54490-204	Other Emergency Management State Retirement	528.00
101-54490-212	Other Emergency Management Employer Medicare	<u>162.40</u>

<u>Increase Revenue Code:</u>		\$12,584.80
101-48130	Contributions	\$12,584.80

Justification: This money was a contribution from Emergency Communications District to cover training supplement and fringe benefits for dispatchers.

Motion by Commissioner Sabra Beauchamp, seconded by Commissioner Aaron Wells, and passed to refer to the Anderson County Board of County Commissioners with a recommendation for approval. Absent: Commissioner Tyler Mayes

THE 24th ITEM, to be presented to the Anderson County Budget Committee, was a written request from Kenny Sharp/Russell Barker, Sheriff’s Department, that the following **APPROPRIATION** in General Fund 101 be approved.

<u>Increase Expenditure Code:</u>		
101-54210-716-5700	SOR Law Enforcement Equipment	\$10,000.00

<u>Decrease Reserve Code:</u>		
101-39000	Unassigned Fund Balance	\$10,000.00

(Amendment will be from 101-34520-4000 SOR Restricted and a JE will replenish the reserve for 39000)

Justification: This is to purchase equipment for the SOR section.

Motion by Commissioner Sabra Beauchamp, seconded by Commissioner Aaron Wells, and passed to refer to the Anderson County Board of County Commissioners with a recommendation for approval. Absent: Commissioner Tyler Mayes

THE 25th ITEM, to be presented to the Anderson County Budget Committee, was a written request from Steve Owens/Russell Barker, Sheriff’s Department, that the following **TRANSFER (Payroll)** in General Fund 101 be approved.

<u>Increase Expenditure Code:</u>		
101-54110-716-9007	L.E. Equipment-THSO	\$1,800.00

<u>Decrease Expenditure Code:</u>		
101-54110-187-9007	THSO Overtime Pay	\$1,800.00

Justification: To purchase hand held radars. I put all the grant funds in overtime code 187 in August, not aware that these funds could be used to purchase hand held radars.

Motion by Commissioner Sabra Beauchamp, seconded by Commissioner Aaron Wells, and passed to refer to the Anderson County Board of County Commissioners with a recommendation for approval. Absent: Commissioner Tyler Mayes

THE 26th ITEM, to be presented to the Anderson County Budget Committee, was a written request from Ben Taylor, Conservation, that the following **APPROPRIATION** in General Fund 101 be approved.

Decrease Reserve Code:

101-39000	Unassigned Fund Balance	\$4,000.00
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(Amendment will be from 101-34610-PARKS Committed for General Government-Parks & Recreation and a JE will replenish the reserve for 39000)

Increase Expenditure Code:

101-51240-790	Conservation Commission-Other Equipment	\$4,000.00
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Justification: Purchase a new gate for entrance of Anderson County Park up to \$4,000.

Motion by Commissioner Sabra Beauchamp, seconded by Commissioner Shain Vowell, and passed to refer to the Anderson County Board of County Commissioners with a recommendation for approval. Absent: Commissioner Tyler Mayes

THE 27th ITEM, to be presented to the Anderson County Budget Committee, was a written request from Robby Holbrook, Finance, that the following **APPROPRIATION** in General Fund 101 be approved.

Decrease Reserve Code:

152-34580	Restricted for Debt Service	\$6,500.00
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Increase Expenditure Codes:

152-82330-325	Debt Service-Education-Fiscal Agent Charges	\$1,500.00
152-82330-510	Debt Service-Education-Trustee’s Commission	<u>5,000.00</u>
		\$6,500.00

Justification: Trustee’s commission and fiscal agent charges for Debt Service Fund 152. These codes were not in original budget.

Motion by Commissioner Sabra Beauchamp, seconded by Commissioner Shain Vowell, and passed to refer to the Anderson County Board of County Commissioners with a recommendation for approval. Absent: Commissioner Tyler Mayes

THE 28th ITEM, to be presented to the Anderson County Budget Committee, was a written request from Robby Holbrook, Finance, that the following **APPROPRIATION** in General Fund 101 be approved.

Increase Revenue Code:

101-46190-FIG	Other General Government Grant-Food Insecurity Grant	\$194,000.00
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Increase Expenditure Codes:

101-58190-399-FIG	Other Economic & Comm Develop-Other Contracted Services	\$10,000.00
101-58190-499-FIG	Other Economic & Comm Develop-Other Supplies & Materials	2,500.00
101-58190-799-FIG	Other Economic & Comm Develop-Other Capital Outlay	<u>181,500.00</u> \$194,000.00

Justification: Budget amendment to place food insecurity grant on the books.

Motion by Commissioner Sabra Beauchamp, seconded by Commissioner Shain Vowell, and passed to refer to the Anderson County Board of County Commissioners with a recommendation for approval. Absent: Commissioner Tyler Mayes

THE 29th ITEM, to be presented to the Anderson County Budget Committee, was a written request from Randy Walters, Finance, that the following **APPROPRIATION** in Self Insurance Fund 263 be approved.

Increase Expenditure Codes:

263-51900-399-THR V	Other G & A-Other Contracted Services THR V/Clinic	\$45,000.00
263-51900-599-THR V	Other General Administration-Other Charges	<u>10,000.00</u> \$55,000.00

Decrease Reserve Code:

263-39900	Net Assets-Unrestricted	\$55,000.00
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Justification: This appropriation allocates funds for the Vendor Implementation Fee and miscellaneous minor equipment purchases (e.g., medication/lab refrigerator and freezer; bariatric chairs), and other costs associated with changing our Employee Health Clinic service provider and updating the clinic. All unspent funds will roll to the Fund 263 fund balance.

Motion by Commissioner Sabra Beauchamp, seconded by Commissioner Shain Vowell, and passed to refer to the Anderson County Board of County Commissioners with a recommendation for approval. Absent: Commissioner Tyler Mayes

SECTION A, Rocky Top Sewer/Commissioner Vowell

Commissioner Shain Vowell, Rocky Top Mayor Kerry Templin, and Rocky Top City Manager Mike Ellis provided an information on the status of the Rocky Top sewer system, the necessary repairs, and the funding short-fall.

No action taken.

SECTION B, FY 24/25 Budget Preparation/Robby Holbrook

Finance Director Robby Holbrook presented the Budget Guidelines, Budget Calendar, and Budget forms for Committee approval.

Motion by Commissioner Sabra Beauchamp, seconded by Commissioner Tyler Mayes, and passed to approve the Budget Guidelines, Budget Calendar, and Budget forms.

Absent: Commissioner Aaron Wells

SECTION C, Longevity Program/HR Advisory

Finance Director Robby Holbrook opened a discussion of Longevity Program options.

No action taken.

SECTION D, New Business

1. Finance Director Robby Holbrook presented a Budget Transfer request, on behalf of the EMA Director Brice Kidwell.

This is reflected as the “30th Item” above.

2. Law Director Jay Yeager presented options for responding to the Endo International Local Government Opioid Claims Ballot.

Motion by Commissioner Sabra Beauchamp, seconded by Commissioner Shain Vowell, to accept the plan.

Absent: Commissioner Aaron Wells

Motion passed to refer to the Anderson County Board of County Commissioners with a recommendation for approval.

Meeting Adjourned.

Robby Holbrook, Finance Director