



WHITE COUNTY, TENNESSEE

Budget Committee Agenda

Date: 01/03/2023 – Following Steering Committee Meetings

1. Call to order
2. Approval of minutes from December 5, 2022 meeting
3. Fiscal Year 2023 Budget Amendments
 - a. County General Fund
 - i. To Commission
 1. Jail – Tennessee Corrections Institute Training Equipment Grant
 2. Sheriff – COPS De-Escalation Grant
 3. Election Commission – Special Election
 - b. General Purpose School Fund
 - i. To Commission
 1. WCHS Reserved Seating
 2. Bookmobile Vehicle
 - c. School Federal Projects Fund
 - i. ARP IDEA, Part B: Subfund 905 – Reallocate for Proper Coding
4. Old Business
 - a. Central Maintenance Mechanic Pay
5. New Business
 - a. Fiscal Year 2024 Budget Calendar
6. Next Meeting – Monday, February 6, 2023 following Steering Committees
7. Adjourn

Committee Members:

Denny Wayne Robinson, Chair

Kyle Goff, Vice Chair

TK Austin, Secretary

Robert McCormick

Dakota White

White County, Tennessee

Budget Committee Meeting

Date: 12/05/2022

Time: Following Solid Waste Committee

Location: White County Courthouse

The White County Budget Committee met on Monday, December 5, 2022 following the Solid Waste Committee at the White County Courthouse. Members present were Mr. Kyle Goff, Mr. Denny Wayne Robinson, Mr. TK Austin, Mr. Dakota White, and Mr. Robert McCormick. Also present were Mr. Chad Marcum and Mr. Matt McBride.

There being a quorum present, the meeting was called to order by Mr. Robinson.

Mr. Robinson asked for approval of the minutes from the November 7, 2022 meeting. Mr. White made a motion and Mr. McCormick seconded the motion to approve the minutes as presented. On a voice vote, the motion was unanimously approved.

The committee considered five (5) General Fund amendments as follows:

1. EMA - \$6,300 for purchase of a thermal capable drone utilizing TEMA reimbursement funds
2. Family Treatment Court - \$5,500 for increased grant funding from state
3. Sheriff's Department - \$2,000 for Wal-Mart Foundation grant funding
4. Sheriff's Department - \$13,901 for Firehouse Subs grant funding
5. Sheriff's Department - \$16,930 for vehicle purchase utilizing funds from surplus vehicles

Mr. Austin made a motion and Mr. White seconded the motion to approve the amendments as presented and recommend their passage by the full county commission. On a voice vote, the motion was unanimously approved.

The committee considered a General Fund amendment in the amount of \$7,460 to increase Central Maintenance mechanic pay from \$16.83 per hour to \$19.00 per hour for the remainder of the fiscal year. The committee discussed how this might be funded in the current budget and in future budgets. Additional consideration was also given to the hourly rates paid for similar positions across the county. The matter was tabled until the January 2023 meeting.

The committee considered a General Fund line-item amendment in the amount of \$1,155 to reallocate funding in the Jail budget by reducing a Lieutenant position to a Guard position and taking the difference in hourly wages and providing raises to the Major, Captain, and Warrants Officer/Courtroom Security Assistant positions. Mr. White made a motion and Mr. Austin seconded the motion to approve the line-item amendment as presented, contingent upon an updated salary agreement being completed between the Sheriff and County Executive. On a voice vote, the motion was unanimously approved.

Mr. Robinson asked the committee for any old business:

Mr. Marcum brought forward information for the committee's consideration regarding Parks and Recreation funding and the potential for a part-time Parks and Recreation Director position. The committee discussed the matter and determined that it would look to address the part-time position in the Fiscal Year 2024 budget negotiation process. No formal action was taken.

White County, Tennessee

Mr. Goff inquired as to Steering Committee A's proposal to hold a special called election for the purpose of increasing the local option sales tax rate to match that of the City of Sparta. Mr. Robinson stated that estimated costs for the election would be between \$25,000 and \$30,000. It was determined that the committee would take up the matter of approving the required additional funding, if the election was called for by the County Commission in the December meeting. No formal action was taken.

Mr. Robinson asked the committee for any new business: There was none.

After discussion, it was determined that the next meeting would be January 3, 2022 following Steering Committee A.

Mr. Austin made a motion and Mr. White seconded the motion to adjourn. On a voice vote, the motion was unanimously approved.

Denny Wayne Robinson, Chairman
Budget Committee

TK Austin, Secretary
Budget Committee



White County, Tennessee
Fiscal Year 2022-2023
Budget Amendment

Date: January 3, 2023

Fund: 101 - General Fund

Sub-Fund: N/A

| <u>Description</u> | <u>Account</u> | <u>Major Category</u> | <u>Line Item</u> | <u>Debit</u> | <u>Credit</u> |
|--------------------|----------------|----------------------------------|---------------------------------|--------------|---------------|
| Increase | 46290 | Other Public Safety Grants - TCI | | 9,776 | |
| Increase | 54210-716 | Jail | Law Enforcement Equipment - TCI | | 9776 |
| | | | | <u>9,776</u> | <u>9,776</u> |

Description:

To appropriate a Training Equipment Grant from the Tennessee Corrections Institute (TCI), to be used to purchase materials and equipment for officer hands on training.

TO COMMISSION



White County, Tennessee
Fiscal Year 2022-2023
Budget Amendment

Date: January 3, 2023

Fund: 101 - General Fund

Sub-Fund: N/A

| <u>Description</u> | <u>Account</u> | <u>Major Category</u> | <u>Line Item</u> | <u>Debit</u> | <u>Credit</u> |
|--------------------|----------------|--|--------------------------------|----------------|----------------|
| Increase | 47710 | Public Safety Partnership and Community Policing (COPS) - DE | | 209,250 | |
| Increase | 54110-716 | Sheriff's Department | Law Enforcement Equipment - DE | | 209,250 |
| | | | | <u>209,250</u> | <u>209,250</u> |

Description:

To appropriate a FY22 Law Enforcement Agency De-Escalation Grant for the purchase of tasers and virtual reality training devices.

TO COMMISSION



White County, Tennessee

Fiscal Year 2022-2023

Budget Amendment

Date: January 3, 2023

Fund: 101 - General Fund

Sub-Fund: N/A

| <u>Description</u> | <u>Account</u> | <u>Major Category</u> | <u>Line Item</u> | <u>Debit</u> | <u>Credit</u> |
|--------------------|----------------|-------------------------|------------------------------|---------------|---------------|
| Decrease | 39000 | Unassigned Fund Balance | | 29,750 | |
| Increase | 51500-192 | Election Commission | Election Commission | | 3,400 |
| Increase | 51500-193 | Election Commission | Election Workers | | 17,000 |
| Increase | 51500-201 | Election Commission | Social Security | | 900 |
| Increase | 51500-204 | Election Commission | State Retirement | | 150 |
| Increase | 51500-212 | Election Commission | Employer Medicare | | 250 |
| Increase | 51500-302 | Election Commission | Advertising | | 4,500 |
| Increase | 51500-348 | Election Commission | Postal Charges | | 100 |
| Increase | 51500-499 | Election Commission | Other Supplies and Materials | | 3,450 |
| | | | | <u>29,750</u> | <u>29,750</u> |

Description:

To appropriate estimated funds required to carry out the Special Called Local Option Sales Tax Referendum on March 14, 2023.

TO COMMISSION



White County, Tennessee
Fiscal Year 2022-2023
Budget Amendment

Date: January 3, 2023

Fund: 141 - General Purpose School Fund

Sub-Fund: n/a

| <u>Description</u> | <u>Account</u> | <u>Major Category</u> | <u>Line Item</u> | <u>Debit</u> | <u>Credit</u> |
|--------------------|----------------|-------------------------------|------------------------------|---------------|---------------|
| Decrease | 34756 -SEAT | Assigned for Support Services | | 24,300 | |
| Increase | 76100-707 | Regular Capital Outlay | Building Improvements - SEAT | | 24,300 |
| | | | | <u>24,300</u> | <u>24,300</u> |

Description:

To appropriate reserved funds from the sale of WCHS reserved seating to assist with the purchase of new bleachers for the gym. The majority of the purchase will be covered with ESSER funds.

This is a supplemental amendment to one from October. The originally quoted price did not include seats with backs. This amendment represents the additional cost.

TO COMMISSION



White County, Tennessee
Fiscal Year 2022-2023
Budget Amendment

Date: January 3, 2023

Fund: 141 - General Purpose School Fund

Sub-Fund: n/a

| <u>Description</u> | <u>Account</u> | <u>Major Category</u> | <u>Line Item</u> | <u>Debit</u> | <u>Credit</u> |
|--------------------|----------------|-------------------------|--------------------------|---------------|---------------|
| Decrease | 39000 | Unassigned Fund Balance | | 25,500 | |
| Increase | 72710-729 | Transportation | Transportation Equipment | | 25,500 |
| | | | | <u>25,500</u> | <u>25,500</u> |

Description:

To appropriate funds for the purchase of a vehicle to serve as a mobile book bus library. The outfitting of the mobile library is covered by a grant program. This project is being completed in coordination between the School System and Public Library.

TO COMMISSION

**White County Board of Education
Federal Fund Budget**

Budget Amendment

December 8, 2022

**Federal Fund 142
Sub Fund 905 (ARP IDEA Part B Funds**

Debit budget expenditure code # 142-905-72220-499 (Other Supplies/Materials) . \$ 3,500.00

Credit budget expenditure code # 142-905-72220-322 (Evaluation & Testing)..... \$ 3,500.00

(To transfer funds to proper expenditure code as specified by project director.)

Chairman, School Board

Director of Schools



White County, Tennessee
Fiscal Year 2022-2023
Budget Amendment

Date: December 5, 2022

Fund: 101 - General Fund

Sub-Fund: N/A

| <u>Description</u> | <u>Account</u> | <u>Major Category</u> | <u>Line Item</u> | <u>Debit</u> | <u>Credit</u> |
|--------------------|----------------|-------------------------|-------------------|--------------|---------------|
| Decrease | 39000 | Unassigned Fund Balance | | 7,460 | |
| Increase | 58400-142 | Central Maintenance | Mechanic(s) | | 6,510 |
| Increase | 58400-201 | Central Maintenance | Social Security | | 404 |
| Increase | 58400-204 | Central Maintenance | State Retirement | | 451 |
| Increase | 58400-212 | Central Maintenance | Employer Medicare | | 95 |
| | | | | <u>7,460</u> | <u>7,460</u> |

Description:

To appropriate funds required to increase Central Maintenance Mechanic pay from \$16.83/hr to \$19.00/hr for remainder of the fiscal year.
Cost for a full year is \$15,513.69, but only 1/2 year is reflected in budget amendment.

TO COMMISSION



WHITE COUNTY, TENNESSEE

Fiscal Year 2024

Budget Calendar

| Date | Description |
|------------------|--|
| January | FY2024 budget materials prepared |
| January 20 | Budget proposal forms distributed to departments |
| February - March | Finance Department meets with and refines departmental requests and prepares a preliminary budget document |
| February 6 | Regular Called Budget Committee meeting |
| February 22 | Departmental budget requests due to Finance Department – 4:00pm |
| March-April | Departments requesting budgetary increases, beyond normal and customary increases, meet with budget committee |
| March 6 | Regular Called Budget Committee meeting |
| March 27 | Special Called Budget Committee meeting |
| April 3 | Regular Budget Committee meeting |
| April 10 | Special Called Budget Committee meeting |
| April 24 | Special Called Budget Committee meeting |
| May | All budget documents finalized and preparations made for June passage |
| May 1 | Regular Budget Committee meeting |
| May 22 | Special Called Budget Committee meeting |
| June 1 | School Board special called meeting for Budget Adoption |
| June 5 | Regular Budget Committee meeting – Adopt proposed budget |
| June 8 | Proposed budget published in The Expositor (10 day requirement) |
| June 12 | Special Called Budget Committee meeting (2 nd Monday Night of Month) Budget document presented to County Commissioners |
| June 19 | Public Hearing on FY2024 Budget Document – 5:30pm Regular Commission Meeting to approve FY2024 Budget – 6:00pm |

***All dates and times are subject to change.