

**MINUTES OF SPECIAL BUDGET MEETING**  
**BOONE COUNTY FISCAL COURT**  
**Boone County Administration Building**  
**Fiscal Courtroom (1<sup>st</sup> Floor)**  
**Burlington, Kentucky**  
**May 17, 2018**  
**5:30 P.M.**

**ITEM I.**

**CALL TO ORDER**

- A. Judge Gary W. Moore Called to Order the Special Meeting of the Boone County Fiscal Court.  
B. Commissioner Charlie Walton presented the Invocation and the Pledge to the Flag.

Present: Gary W. Moore, County Judge/Executive  
Cathy H. Flaig, Commissioner, District 1  
Charles E. Kenner, Commissioner, District 2  
Charlie Walton, Commissioner, District 3  
Robert Neace, County Attorney

Staff: Jeffrey S. Earlywine, County Administrator/Deputy Judge/Executive  
Matthew H. Webster, Assistant County Administrator  
Scott Pennington, County Engineer  
Benjamin T. Reece, Treasurer  
Lori Zombek, Director of Human Resources- absent  
Sharon Burcham, Fiscal Court Clerk

**ITEM II.**

**READING OF SPECIAL MEETING NOTICE**

Judge Moore asked the Fiscal Court Clerk to read into the record the Notice of the Special Public Meeting: Please take notice a Special Meeting will be held by the Boone County Fiscal Court at the Administration Building, 2950 Washington Street, 1st Floor, Burlington, KY, 41005 on Thursday, May 17<sup>th</sup> 2018 at 5:30 PM for the purpose of reviewing the FY2019 Budget. This Budget Workshop for the Fiscal Court represents the only agenda item and no other matters will be discussed by the Fiscal Court at this Special Meeting. There will be no public comments accepted at this meeting. Any person requiring a special accommodation to participate at this meeting is encouraged to contact the Boone County Fiscal Court offices in advance of the meeting at (859) 334-2242. Gary W. Moore, Judge/Executive.

**ITEM III.**

**PRESENTATIONS**

A. Judge Moore announced that this meeting is for the County Budget, the single most important vote of the year. The Budget must be presented to the Court before June 30<sup>th</sup> by statute. Judge Moore acknowledged the Department Heads in the audience to answer any questions. Jeff Earlywine, County Administrator stated on April 1<sup>st</sup> a copy of the draft Jail Budget was presented to the Commissioners and a copy of the Draft Budget for operating funds will be reviewed tonight. June 12<sup>th</sup> will be the First Reading of the Budget and Public Hearing and on June 26<sup>th</sup> will be the Second Reading of the Budget. Mr. Earlywine thanked the Department Heads and Benjamin Reece, County Treasurer for all the time and work vested in the Budget. Mr. Earlywine presented slides and explained:

- County/Regional Economic Indicators
- Favorable Budget Indicators
- Historical Per Capita Spending
- County Debt Obligation
- 2018 General Fund Year-End Forecast
- FY18 Year End Inter-Fund Transfer Adjustments to Approved Budget (increase to Golf Course)
- Budget Challenges for FY2019
- Areas of Emphasis
- Budget Notes of Interest – Operational and Capital
- Discretionary Funds
- Pass-thru Funds - collected and remitted
- Discretionary Funds
- FY2019 Budget Totals by Fund

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- Budget Summary by Function
- FY2019 Inter-Fund Transfers
- Major Funds – 5 yr. historical revenues & current year projection
- General Fund Recurring Revenues (actual vs. budget)
- FY2019 Revenue Forecast
- FY2019 General Fund Revenues by Function (payroll more than ½)
- Major Funds – 5 yr. History – Budgeted Expenses & Reserve
- FY2019 Proposed Expenditures
- FY2019 Expenditures of Note (vehicles, TANK, PC, Property Insurance, closing Union Pool)  
Explanation of Coverage from KACO
  
- FY2019 General Fund Expenditures by Function – Personnel and Personnel related  
247 employees, same as 2005; 3% salary adjustment funds to be disbursed via Performance Evaluations;  
Pension fund contributions;  
Self-funded health premiums down; adjust wage rate for Deputy Jailers; market bases analysis for some positions.
- Reserve Fund Summary
- General Fund Reserve Balance History
- Budget Amendments since May 1<sup>st</sup>:  
Vehicles for Sheriff Department  
Park Department mowing bid & additional Day Camp  
Insurance for Administration  
Federal Grants  
Human Services  
PSCC

**B. Discussion:**

Judge Moore gave an explanation of structured revenue; based on payroll tax, rate locked-more people working. With new development companies come to the County; more property to tax, our debt continues to decline. Boone County has the highest bond rating of any County in Kentucky.

Areas of interest: subdivision streets need paving; Conservation District has asked for more money.

Commissioner Flaig asked what our debt was. Jeff Earlywine responded.  
Commissioner Walton inquired about paying down debt; Jeff Earlywine responded.

Judge Moore mentioned the rural water debt.

Commissioner Kenner asked a question regarding the Conservation District.

Judge Moore thanked the Department Heads that were in attendance and complimented them on the great work they do on per capita spending for their departments.

Judge Moore gave an explanation of the school money we collect and pass through. This rate being set by the Board of Education.

Judge Moore announced the first reading of the Budget will be June 12<sup>th</sup> and the second reading will be June 26<sup>th</sup>.

Judge Moore asked if there were any questions from the Court, none presented.

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**ITEM XI**

**ADJOURNMENT**

Judge Moore called for adjournment of the Special Meeting of the Fiscal Court. Commissioner Kenner moved, seconded by Commissioner Walton, to adjourn the meeting. ALL PRESENT VOTING AYE 4-0.

**CLERK CERTIFICATION**

I, Sharon Burcham, having been appointed to the Office of Fiscal Court Clerk, do hereby certify that this is a true and accurate record of the actions taken during the Special Meeting of the Boone County Fiscal Court on May 17<sup>th</sup>, 2018.

  
Fiscal Court Clerk

Date: 30 May 2018