

Budget and Audit Committee Minutes

City of Jackson

08-24.21

I. Call to order and welcome

Chairman Paul Taylor called the meeting to order. Committee members Johnny Dodd, Paul Taylor, Ron Tharpe, Ross Priddy, and Andrew Long were. Absent was Mark Johnstone. In attendance from the City were Bobby Arnold – Finc. Tawanika McKinney - Internal Auditor, Chief Don Samuels – Fire Dept., Mayor Conger, and Sandy Maxwell recorded the minutes. The full video of the meeting can be found at <http://www.youtube.com/CityofJacksonTN731> (time-frame reference).

II. **Approval of Minutes:** July 8, 2021, minutes were approved as presented.

III. Information

a. **FY21 Revenue Report - Bobby Arnold (00:39 – 4:27)**

Chairman Taylor asked Mr. Bobby Arnold to give a run-down of the numbers.

Report: Per Mr. Arnold, these are July numbers. Local sales tax payment was \$2.76 million compared to \$1.85 for last July 2020, a 12.2% increase over the prior year. Hotel/Motel tax \$93,649 compared to \$50,401 from July of 2020, an 85% increase.

Mr. Andrew Long asked how that compared to previous year numbers. Mr. Arnold said sales tax has increased (not sure of the exact number), but the hotel/motel is still not up to pre-covid numbers. Per Mr. Taylor, we could see an increase in the coming months with our current trending. Mr. Taylor added that we are ahead on our property tax collection.

b. **American Rescue Plan Local Government Distribution - Paul Taylor (4:29 – 6:45)**

Mr. Taylor said the final guidelines should be available this month, which will give the possible use of the money. We have a potential use that will be going before the council in September; it is for Financial Empowerment. The city is collaborating with United Way,

matching grant, so our part is about \$150,000. Mr. Arnold confirmed that this proposal has been sent to the Comptroller Office but is still waiting to hear back.

IV. Business

a. FY22 Budget Amendment Review

i. Fire Department Captain/Driver Pay - *Mayor Conger / Chief Samuels* (6:50 – 35:27)

Mr. Taylor asked Chief Samuels from the Fire Department to present his Captain and Driver pay increase request. The chief reviewed the written proposal, titled Pay Progression, with the committee. The chief's final words to summarize the proposal, "The Jackson Fire Department proposed budget amendment will allow fire employees hourly rate to align with Jackson Police Department employees in similar pay grades. This recommendation, when passed, will resolve a long-awaited pay raise promise.

Chair Taylor motioned to recommend these pay raises to City Council, a second by Ron Tharpe, all voting aye, motion passed unanimously.

b. Goal/Need Oriented Sub-Committee(s) Discussion (17:17 – 35:27)

i. Police/Fire Staffing and Compensation Review

Chairman Taylor said this topic was covered in some of the discussion of the Fire Department talks. Mr. Taylor motioned to recommend to City Council that the City of Jackson enter into a City-wide salary and compensation study, seconded by Andrew Long, all voting aye, motion passed unanimously.

c. Purchasing Recommendations and Action Plan Update - *Tawanika McKinney* (35:29 – 37:48)

Chairman Taylor asked Ms. McKinney to give an update on Purchasing Recommendations and Action Plan updates. Ms. McKinney said that she has been meeting with the Purchasing and Department Heads to develop a best practice for each area. She said there is no cookie-cutter practice that will fit all departments, so she is working to find the best plan that works for each department. Ms. McKinney added that so far, this has been internal and

has not been looked at externally yet. Chairman Taylor asked if she could provide the board with an outline of the audit plan for this year.

d. Annual Report to City Council - *Paul Taylor (37:49 – 51:15)*

Chairman Taylor presented a draft copy of the annual report that he will be presenting to City Council in September. He ran through a few changes and highlighted some of the positive and critical impacts on the city and future goals are in the report (the full report is available on the cities website under the Government, Budget Committee tabs). Committee member Johnny Dodd reminded Chairman Taylor that something about the prevention/education regarding gang violence needed to be added before presenting it to City Council. Mr. Taylor said he would add it to the report.

Committee member Ross Priddy motioned to recommend this report to City Council, a second by Johnny Dodd, all voting aye, motion passed unanimously.

Other Business (51:17 – 1:01:10)

Chairman Taylor asked if there was any other business that needed to come before the committee.

Firstly, Mayor Conger said that his youth council would be presenting a community project to City Council called Trash 4 Cash. There is a budget amendment for \$25,000 coming from the Solid Waste Fund for non-profits in the community to pick up two miles of trash for \$100.

Chairman Taylor motioned to recommend this project/budget amendment to City Council, a second by Ross Priddy, all voting aye, motion passed unanimously.

Secondly, Mayor Conger said the Street Department might need to purchase a front-end loader, which is needed to help with the workload from the new residential paver. After some discussion on the equipment needed, the expense of the new capital item, and how to pay for it, the committee decided to table the topic until the next meeting.

e. Regular meeting time – 2nd Thursday of the Month @ 11:00 AM

i. August 12, 2021 - Next meeting: Q1 Quarterly Review