

**WEAKLEY COUNTY, TENNESSEE
FINANCE, WAYS, AND MEANS COMMITTEE**

Tuesday, June 27, 2017 – 10:00 a.m. – Board Room, Board of Ed./Dept. of Finance

Finance, Ways, and Means Committee Members Present: Commissioners Eric Owen, Earl Wright, Dennis Doster, David Hawks, Tommy Jones, James H. Westbrook, Jr., Larry Taylor, and Roger Donaldson

Finance, Ways, and Means Committee Members Absent: Commissioner Greg Usery

The Finance, Ways and Means Committee met on Tuesday, June 27, 2017, at 10:00 a.m. in the conference room at the Board of Education/Department of Finance in Dresden. Others in attendance were County Mayor Jake Bynum, Director of Finance John Liggett, Director of Schools Randy Frazier, School Board Commissioner John Hatler, and a representative of the media.

Chairperson Owen called the meeting to order at 10:00 a.m.

OLD BUSINESS: None

NEW BUSINESS:

TRANSFERS:

Transfer 1617-23

Previously passed unanimously through the HEED Committee, this transfer moves various monies to various lines in the school nutrition budget. Reasons for the movement documented on the transfer include an increased delivery charge for commodities, an increase in legal notices for advertisements to fill school positions, and an increase in staff development funds to cover additional training for a new director and staff. Commissioner Westbrook made the motion to approve Transfer 1617-23 and with a second by Commissioner Jones, the motion passed unanimously.

Discussion of School Budgets – School Nutrition Fund [143] and General Purpose School Fund [141]

School Nutrition Fund 143:

Director of School Frazier began by drawing attention to the revenues and stating that the expenditures balance. He said that for the first year in some time, the school nutrition program was operating in the black. He said that there would be no meal cost increase with the exception of a required increase for the cost of adult breakfast, which will increase from \$1.75 up to \$2.50. He said that the summer program is going well, and mentioned that a 2% raise for all certified and non-certified employees has been factored into the budget proposals that the committee is reviewing. He also said that in the General Purpose School Fund BEP, raises for certified teachers are required due to state stipulations. Some discussion began about the budget proposal reports and the figures that are displayed verses the figures that should be displayed.

Director of School Frazier provided a document to the body that displayed some highlights of the changes in his budget. He began with revenues, which he stated was \$31,663,293 projected state and local revenues, and 7.8 million being local monies.

43517: He stated that revenues match expenditures in the Before and After School Day Care Program.

46511: He said that the BEP increase \$426,000, which incorporates the raise for employees.

46590SEq: Salary Fund Equity – funds go into salary.

He went on to mention highlighted expenditures:

71100-116: Mr. Frazier said most teachers are paid from this line and included a 2% salary increase, and mentioned that there would be a loss of teachers for the upcoming year, with a loss of 2 educators per school at Dresden High, Gleason School, Greenfield School, and Martin Primary; Martin Elementary and Westview will each lose 1 teacher, and Dresden Middle and Martin Middle will gain a half teacher per school. Mr. Frazier said this line encompasses teacher salaries, teaching supplements, coaching supplements, summer school, after-school tutoring, academic club sponsors, and more.

71100-207: Mr. Frazier stated that medical insurance would be going up 7 - 23%, including a dramatic increase to the health savings and limited insurance plans. He said he anticipated that many employees would be switching to the more expensive plans since the more economical plans would be increasing so sharply.

71100-722, 72250: Mr. Frazier said that the state has mandated that all technology be broken out into its own line [72250] and be accounted for separately. He noted that decreases in some account lines for technology were accounted for in other areas of the budget due to these state mandates. He said that the state is wanting to track how many dollars are being spent on technology.

72510: Mr. Frazier stated this was for a mandated breakout for fiscal services account for financial software.

72310-506: Director Frazier mentioned the various insurance policies and coverages. He mentioned an increase due to an increase in building capacity.

72310-210: Commissioner Hawks asked about the increase in unemployment compensation and Director Frazier replied that the figure varies and that it was a safe figure to anticipate.

72620-399: Director Frazier mentioned that this line pays the cleaning contract that the school has with GSA Cleaning Services. He said that this service takes care of all schools with the exception of one custodian at the Adult Learning Center who also does the mowing for the facility.

72710: Director Frazier said that Weakley County has 7 Special Education buses, 6 or 7 substitute buses, and he said that a new special education bus has been factored into the budget they are reviewing. Some discussion was had about the cost of buses, the amount of buses that Weakley County has, the seatbelt law that did not pass, bus sizes, and the differences in regular buses and special education buses.

72710-511: Director Frazier said that insurance rates are on a 5 year average and due to some past accidents, the insurance has increased. He believed that the rates would decrease once the accidents roll off of the 5 year average.

76100: Director Frazier said that his budgeted projection was close to what he had expensed in the past for the HVAC project and the lighting project. Some conversation began regarding the lighting project, which Mr. Frazier said was 75% completed.

82330: Director Frazier said that the debt service was increasing to \$264,000. He said four payments are being paid from that line, including EESI Energy Savings loan 1, and HVAC renovations for Martin Middle and Dresden High, a second EESI loan for the lighting project, and the Adult Learning Center renovation loan. He asked that the county commission consider helping provide some financial assistance to the school system for their debt.

Commissioner Wright made the motion to tentatively approve all of the discussed budgets and recommend them to the full county commission, and with a second by Commissioner Doster, the motion passed unanimously.

OTHER BUSINESS

Director of Schools Frazier commended the Director of Finance and the Department of Finance staff for their hard work and long hours, and stated that once everything is all lined up, the Department of Finance is sure to operate better than ever before.

Mayor Bynum also made the committee aware of a rearrangement in the meeting schedule and told the committee that any meeting that they had attended after June 19th would be paid to them in July, and the county commission meeting for July would be paid to them in August.

Having no other business, Commissioner Hawks made the motion to adjourn and with a second by Commissioner Jones, the meeting was adjourned at 10:46 a.m.

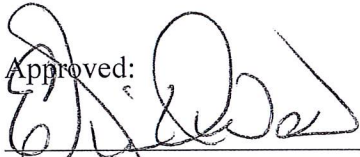
Respectfully Submitted,



Erica Moore, Secretary

Finance, Ways, and Means Committee

Approved:



Eric Owen, Chairperson

Finance, Ways, and Means Committee

Date:

7-6-17