

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

**Monday, July 10, 2017 – 9:00 a.m. – Board Room, Board of Ed./Dept. of Finance**

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

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

The Finance, Ways and Means Committee met on Monday, July 10, 2017, at 9:00 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, Elections Administrator Alex Britt, Dispatch Director Christy Fulcher, County Clerk Kim Hughey, Property Assessor David Tuck, Trustee Marci Floyd, Register of Deeds Donna Winstead, Circuit Court Clerk Jenny Killebrew, Road Supervisor Charles Ross, Sheriff Mike Wilson, Clerk and Master Regina VanCleave, Youth Services Officer Keith Jones, Sharon Senior Citizens Director Shirley Chappell, Joyce Kyle from the Dresden Senior Center, Bob Dudley, Commissioner Donald Doster, Commissioner Gary Eddings, and two representatives of the media.

Chairperson Owen called the meeting to order at 9:00 a.m.

**APPROVAL OF MINUTES:**

Commissioner Doster made the motion to approve the minutes from the July 6<sup>th</sup> meeting and with a second by Commissioner Hawks, the motion to approve passed unanimously.

**OLD BUSINESS:** None

**NEW BUSINESS:**

**Discussion of Fund 151 – Debt Service Fund**

Commissioner Westbrook made a motion to place Fund 151 on the floor for discussion, and the motion was seconded by Commissioner Jones. Chairperson Owen recognized Mayor Bynum explained that half of the TVA Payment, formerly paid out of the Fund 171, had been put back into the Debt Service Fund. Mayor Bynum explained that the other half of the payment was paid out of the General Fund 101.

**Discussion of Fund 359 – Community Development – Tax Increment Financing**

Commissioner Doster made a motion to place Fund 359 on the floor for discussion, and the motion was seconded by Commissioner Taylor. Commissioner Owen explained that the fund was for TIF program in Martin in which the money flows through the office of the Trustee, then to the Finance Office, who writes a check to the developer. Some discussion was had about the history of the TIF program and Chairperson Owen explained that the payment made in the 2017-18 FY would take care of the final payment of \$6,536. Short discussion was had on the Greenfield TIF project.

**Discussion of Revenues**

Chairperson Owen explained that the tax rate is set to the same rate as last fiscal year and stated those figures as County General: \$0.7106, Solid Waste: \$0.0026, Highway: \$0.2070, General Purpose School: \$0.7000, Debt Service: \$0.5100 for a total of \$2.1302. He went on to say that revenues showing in the budget are calculated at 95%. Some discussion was had about the actual percentage collected in the last year, anticipated collections for 17-18 FY, and other various figures.

County Mayor Bynum mentioned that revenue line 46820, which houses the Hall Income Tax, is showing a \$20,000 reduction due to the Governor's legislation that reduces the tax, but that it would go away by year 2021. There was brief conversation about the mixed drink tax, a decrease in inmate telephone system revenues, the registrar's salary supplement, the Governor's Highway Safety Office grant funds, and revenue line 43990 that includes finance charges for the Nursing Home. Commissioner Taylor commended the fee collecting offices for a job well done in collecting fees and costs.

### **Discussion of Fund 101 Expenditures**

**52300/52310 – Property Assessor's Office/Reappraisal Program:** Chairperson Owen started by mentioning that it appears that funds for an employee's salary in the amount of \$17,000 is budgeted twice, in two different places. Property Assessor Tuck said that the funds were in place in case that employee does or doesn't decide to leave his employment. Chairperson Owen asked whether it was necessary to keep those funds in both places, and Mr. Tuck said that he did want the funds kept in both places, but that he would not spend those monies out of both places. He said that if the employee does leave, the funds will be returned from the salary line item. He said the committee could take the funds out of the budget, but he would be coming back to ask for those funds again at a later time. He went on to say that the committee was playing games with numbers, and stated that he was playing games with numbers himself as well, and that ultimately it didn't matter either way. He said that if the employee stays, the entire amount of the salary and benefits for that employee will stay there in the budget line; if she leaves, the \$17,000 will go to the Government Services Association for contracted services, and he will take a portion of her salary and hire and part-time person. Conversation continued on tax collection, the municipalities' portion, and revenues.

**53100/53300 – Circuit Court Clerk/General Sessions:** Commissioner Westbrook stated that he had been made aware that there was an employee in the Circuit Court Clerk's office with a large salary disparagement. He stated that an adjustment should be done to rectify the inequity and bring the employees in that office to meet the average of the employees in similar positions in other offices. Commissioner Westbrook said that the letters of agreement between the offices should also be updated to include the salary specifics. Commissioner Westbrook made the motion to increase the Circuit Court Clerk/General Sessions Deputies salary lines by \$8,000 and to determine with the Director of Finance the specifics of where those funds should be budgeted, and with a second by Commissioner Taylor, the motion passed unanimously.

Commissioner Taylor asked why the Sheriff's overall budget had such a large overall increase. Sheriff Wilson mentioned that step increases and longevity, the fact that he would be hiring a deputy, and employee benefits all played factors in the increase.

**51500 – Election Commission:** Commissioner Westbrook stated that the law requires that there be 4 election workers per precinct, and Weakley County currently has 9. Commissioner Hawks stated that Mr. Britt had stated previously that the funds there were to be budgeted in the case of purchasing new voting machines for the election office. There was some discussion about the potential for new election machines and the election process. Commissioner Westbrook made the motion to decrease the election workers line by \$8,000 to total \$19,000 and with a second by Chairperson Owen, the motion passed unanimously.

**56500 – Ned R. McWherter Library:** Mayor Bynum stated that Library Director McAdams requested that her salary line be adjusted and increased by \$1,000 to compensate one of her employees' base salary. Chairperson Owen made a motion to increase the salary line by \$300 and with a second by Commission Donaldson, the motion passed unanimously.

**54310 – Fire Prevention/Control:** Chairperson Owen began by stating that there had been much conversation about the appropriations for the Volunteer Fire Departments and commended them on a job well done. He went on to say

that appropriations had increased from \$5,000 up to \$6,000 3 years ago, and that for 2017-18 FY the departments were requesting an additional \$2,000 per department, and commented that it was a little excessive for this FY. Commissioner Donaldson recommended that the full request of \$2,000 per department be appropriated. Discussion began on prior year increases, Volunteer Department ratings, and incentives to better rating numbers. Chairperson Owen recognized Greenfield Fire Chief Bob Dudley who explained some of the requirements and how the departments are graded: Communications being 10%, Fire Department being 50%, and Water Distribution being 40%. Chief Dudley said that any department can get to a better rating if they work hard at it and have enough funding. Mr. Gary Eddings agreed that incentives for better ratings are a good idea. Discussion was had about rural fire fees, a proposed incentive based on rating structure, and rewarding departments with better rates now.

Chairperson Owen made the motion that \$1,000 additional be appropriated per department for FY 17-18, and an additional \$1,000 be appropriated in FY 18-19, and the motion was seconded by Commissioner Doster. Commissioner Hawks made an amendment to the original motion to incentivize and reward Volunteer Fire Departments with better ratings by appropriating an additional \$500 per classification number that the department decreases, and with a second by Commissioner Westbrook, the amendment to the motion passed unanimously. On the original motion, Chairperson Owen made the motion that \$1,000 additional be appropriated per department for FY 17-18, and an additional \$1,000 be appropriated in FY 18-19, and the motion was seconded by Commissioner Doster.

**55110 – Health Department:** Finance Director Liggett stated that due to an oversight in his department, the Health Department books would be closing over-budget.

**Discussion of Fund 116 – Solid Waste Fund**

No discussion.

**Discussion of Fund 122 – Drug Control Fund**

No discussion.

**Discussion of Fund 131 – Highway Department Fund**

Commissioner Hawks commented that it had jumped out to him that the average cost per person for health care at the Highway Department was \$6,000. Commissioner Taylor commented on the amount budgeted in the Insurance Recovery line.

**Discussion of Fund 141 – General Purpose School**

Commissioner Hawks stated that he would like to utilize leftover funds from the capital project that had been done at the courthouse to be allocated for the Archives/Preservation of Records. Some discussion was had about the Archives' reserves, fee office collections that are reserved for the Archives, funds set aside to outfit the room, and projected revenues. Commissioner Westbrook asked that Commissioner Hawks and the Mayor put their heads together to decide how to work that out.

**Discussion of Fund 142 – Federal Projects Fund**

No discussion.

**Discussion of Fund 171 – General Capital Projects Fund**

Mayor Bynum stated that the projects anticipated to be expensed out of that fund included the conversion of the courthouse to energy efficient LED lighting, the repair and renovation of the steps on the east and west side of the courthouse, and potentially repairing the boiler at the courthouse if cost allows.

**Discussion of Fund 176 – Highway Capital Projects Fund**

Chairperson Owen stated that Road Supervisor Ross was in need of a road grater, but that Supervisor Ross would not be making any purchases until funds were available.

**Discussion of Fund 177 – Education Capital Projects Fund**

Commissioner Taylor asked whether the three projects expensed from this fund would be coming in under-budget, and Chairperson Owen stated that he believed it would be tight.

**Discussion of Repayment Schedule**

Chairperson Owen pointed the committee’s attention to a document providing a Repayment Schedule, and explained some of the details for how the schedule is calculated.

**Discussion of Raises**

Chairperson Owen made the motion to approve a 2% raise for all full-time and part-time General Fund and Highway Employees, allocated at the discretion of each department head for the 2017-2018 FY and with a second by Commissioner Taylor, the motion passed unanimously. Chairperson Owen stated that the 2% raise would change the fund balance the General Fund and Highway Fund. Commissioner Hawks stated that department heads should be mindful of the problem that when raises are dispersed unequally amongst employees, long-term disparagements are created, and to be very aware of the long-term issues that can arise. There was some discussion about the way things were done in past years, exceptions, and the exclusion of new hire employees.

More discussion was had about revising letters of agreement, who files letters of agreement, and designation of employees and titles.

**Approval of Fund Budgets**

Chairperson Owen made the motion to approve all discussed Fund Budgets 101, 116, 122, 131, 141, 142, 143, 151, 171, 177, 359, with all changes, amendments, and revisions included, and with a second by Commissioner Taylor the motion passed unanimously.

Chairperson Owen made a motion to leave the tax rate numbers for FY 2017-2018 exactly the same as they were for the 2016-2017 FY, and with a second by Commissioner Doster, the motion passed unanimously.

Having no other discussion, Chairperson Owen recessed the meeting at 10:38 a.m.

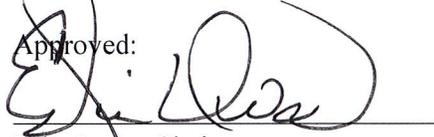
Respectfully Submitted,



Erica Moore, Secretary

Finance, Ways, and Means Committee

Approved:



Eric Owen, Chairperson

Finance, Ways, and Means Committee

Date: 7-27-17