

Resolution No. 1999-58

Resolution Authorizing Budget Amendments  
To The General Purpose School Fund  
For The Fiscal Year Ending June 30, 1999

WHEREAS, adjustments are needed for salary increases for certified personnel effective January 1, 1999, increase in number of employees on insurance, insurance projections for unpaid claims, electricity usage more than anticipated, and other adjustments that are needed;

WHEREAS, adjustments are needed in revenue. BEP July actual budget revenues were decreased by approximately \$300,000. Approximately \$90,000 increase is included in the final revision. There is a \$9,008 increase for incentive awards.

NOW, THEREFORE, BE IT RESOLVED By the Board of Commissioners of Weakley County, Tennessee, assembled in regular session on this 17th day of May, 1999, that:

SECTION 1. The General Purpose School Fund is hereby amended as follows:

Account Number	Account	Approved Budget	Budget Amendments (Inc./Dec.)	Amended Budget
39000	Undesignated Fund Bal.	1,449,073	<322,393>	1,126,680
35120	Fund Balance - (Before/After School)	41,701	< 4,989>	36,712
35110	Fund Balance-Farm	20,550	<12,300>	8,250
34379	Reserved for Career Ladder Extended Cont.	70,382	<70,382>	0
34380	Reserved for C.L.Prog.	27,717	<27,717>	0
34384	Reserved for EducationEdge	7,000	< 7,000>	0
34383	Reserved for Tech.	9,148	< 9,148>	0
43517	Tuition - Other	134,272	<11,684>	122,588
44530	Sale of Equipment	0	3,501	3,501
44130	Farm Proceeds	55,178	<18,000>	37,178
46511	BEP	13,671,400	<201,392>	13,470,008
71100-116	Teachers	7,807,755	78,353	7,886,108
71100-117	Career Ladder	278,900	27,256	306,156
71100-163	Educational Assistants	282,400	33,375	315,775
71100-195	Substitute Teachers	110,000	<10,000>	100,000
71100-201	Social Security	536,973	7,749	544,722
71100-204	State Retirement	470,413	6,945	477,358
71100-207	Insurance	365,000	58,511	423,511
71100-212	Medicare	125,583	1,812	127,395
71100-429	Inst. Supp/Materials	255,600	6,008	261,608
71100-722	Reg.Inst.Equipment	500,000	<20,000>	480,000
71200-116	Teachers	844,569	<10,000>	834,569
71200-117	Career Ladder	30,000	355	30,355
71200-127	C.L.Extended Cont.	10,000	4,000	14,000
71200-128	Homebound Teacher	33,138	332	33,470
71200-163	Ed. Assistants	8,315	644	8,959
71200-195	Sub Teachers	10,000	12,229	22,229
71200-201	Social Security	58,502	< 1,700>	56,802
71200-204	Retirement	50,779	< 500>	50,279
71200-207	Insurance	35,000	8,041	43,041
71200-212	Medicare	13,776	< 500>	13,276
71200-399	Other Contracted Serv.	30,320	< 8,831>	21,489
71200-725	Sp.Ed.Equipment	4,000	3,000	7,000
71300-418FRM	Equipment Parts	1,000	100	1,100
71300-499FRM	Other Supplies	2,000	150	2,150
71300-706FRM	Building Const.	7,500	< 7,500>	0
71300-799FRM	Other Capital Outlay	3,500	1,550	5,050
71300-116	Teachers	793,067	< 2,567>	790,500
71300-117	Career Ladder	30,500	2,000	32,500
71300-127	C.L.Extended Contract	1,500	4,000	5,500
71300-195	Substitute Teachers	10,000	< 1,000>	9,000
71300-207	Insurance	37,000	< 2,000>	35,000
71300-730	Voc. Inst. Equipment	71,000	< 6,149>	64,851
71400-718DRV	Motor Vehicles	100	3,501	3,601
71600-116LPN	Teachers	79,750	<16,329>	63,421
71600-201LPN	Social Security	7,010	< 1,012>	5,998
71600-204LPN	Retirement	6,990	< 1,010>	5,980
71600-207LPN	Medical Insurance	9,428	< 1,089>	8,339
71600-212LPN	Medicare	1,640	< 237>	1,403
71600-355LPN	Travel	2,000	< 1,450>	550
71600-429LPN	Inst. Supplies	2,000	100	2,100
71600-435LPN	Office Supplies	500	50	550
71600-457LPN	Staff Development	1,150	< 200>	950
71600-499LPN	Other Supplies	200	< 100>	100
71600-722LPN	Reg. Inst. Equipment	1,750	4,215	5,965

72110-105	Attendance Supervisor	45,323	439	45,762
72110-201	Social Security	3,245	27	3,272
72110-204	Retirement	2,863	24	2,887
72100-212	Medicare	759	7	766
72130-117	Career Ladder Program	11,500	1,000	12,500
72130-123	Guidance Personnel	373,331	< 7,479>	365,852
72130-124	Psychological Personnel	74,751	799	75,550
72130-207	Insurance	5,810	< 690>	5,120
72130-322	Evaluation & Testing	12,000	3,000	15,000
72210-105	Supervisor/Director	137,233	5,405	142,638
72210-129	Librarians	314,466	2,825	317,291
72210-207	Insurance	18,547	129	18,676
72210-334	Maint. Agreements	5,000	5,000	10,000
72210-355	Travel	8,000	2,000	10,000
72210-399	Other Contracted Serv.	29,277	438	29,715
72210-722	Reg.Inst.Equipment	5,000	< 4,000>	1,000
72220-105	Supervisor/Director	50,499	490	50,989
72220-201	Social Security	4,651	31	4,682
72220-204	Retirement	4,229	26	4,255
72220-212	Medicare	1,088	16	1,104
72220-435	Office Supplies	4,500	300	4,800
72220-499	Other Supplies	1,400	100	1,500
72220-707	Building Improvements	3,000	1,000	4,000
72230-348	Postage	600	< 550>	50
72230-355	Travel	15,900	8,839	24,739
72230-418	Equipment/Mach. Parts	2,000	< 1,000>	1,000
72230-457	In Srv/Staff Dev.	2,000	< 1,140>	860
72230-499	Other Supplies & Mat.	5,900	7,000	12,900
72290-355	Travel	2,000	< 2,000>	0
72310-305	Audit Services	8,000	100	8,100
72310-513	Workman's Comp	94,000	1,953	95,953
72320-101	Director	73,929	740	74,669
72320-161	Secretaries	31,654	463	32,117
72320-207	Insurance	10,875	< 1,085>	9,790
72320-307	Communications	16,500	< 8,500>	8,000
72320-351	Rental	3,750	750	4,500
72410-104	Principals	498,802	4,635	503,437
72410-201	Social Security	47,777	288	48,065
72410-204	Retirement	43,777	254	44,031
72410-207	Insurance	35,479	< 479>	35,000
72410-212	Medicare	11,174	68	11,242
72410-336	Maint.& Repair Equip.	3,000	4,000	7,000
72410-435	Office Supplies	20,000	3,000	23,000
72410-719	Office Equipment	3,000	< 2,000>	1,000
72610-361	Permits	1,000	24	1,024
72610-415	Electricity	625,000	80,000	705,000
72610-434	Natural Gas	200,000	<40,000>	160,000
72610-499	Other Supplies & Mat.	3,000	< 2,000>	1,000
72610-720	Plant Operation Equip.	8,000	< 2,000>	6,000
72620-207	Insurance	13,700	< 1,500>	12,200
72620-336	Maint.&Repair Equip.	12,000	15,464	27,464
72620-355	Travel	1,500	< 500>	1,000
72620-399	Other Contracted Ser.	10,000	8,000	18,000
72620-410	Custodial Supplies	500	< 300>	200
72620-413	Drugs & Med. Supplies	300	< 200>	100
72620-424	Garage Supplies	2,000	1,000	3,000
72620-499	Other Supplies&Mat.	10,000	3,000	13,000
72620-717	Maint. Equipment	1,000	< 800>	200
72710-425	Gasoline	72,410	<10,000>	62,410
73300-204	State Retirement	1,000	800	1,800
73300-344	Payment to Schools	27,185	9,592	36,777
73300-355	Travel	500	< 500>	0
73300-499	Other Supp./Materials	28,587	< 8,587>	20,000
73300-790	Other Equipment	8,000	< 8,000>	0
76100-707	Building Improvements	265,464	<15,464>	250,000

SECTION 2. BE IT FURTHER RESOLVED, that all resolutions of the Board of County Commissioners of Weakley County, Tennessee, which are in conflict with this resolution are hereby repealed.

SECTION 3. BE IT FURTHER RESOLVED, that this resolution take effect from and after its passage, the public welfare requiring it. This resolution shall be spread upon the minutes of the Board of County Commissioners.

PURSUANT TO THE RULES OF THE COMMISSION, THIS RESOLUTION IS SPONSORED BY THE FOLLOWING MEMBERS OF THE WEAKLEY COUNTY BOARD OF COUNTY COMMISSIONERS:

Sponsor:

[Signature]

Sponsor:

[Signature]

Acknowledged and Approved:

[Signature]  
Chairman, Health, Education, & Welfare Comm.

Acknowledged and Approved:

[Signature]  
Chairman, Finance, Ways & Means Comm.

Motion made by Commissioner Buckley that the foregoing amendment be approved.

Motion seconded by Commissioner Dunn.

Upon being put to a roll call vote, motion carried By a vote 19 yeas  
NO Nays NO passed & ONE absent

Attested to:

[Signature]  
Pat Scarbrough, County Clerk

Approved:

[Signature]  
Ron Gifford, County Executive

This the 17th day of May, 1999.

## Explanation of Budget Transfers

### Revenues

- 35120 Removing money from their fund balance to cover their expenses. The increase from 20% to 30% of revenue back back to individual schools is costing more than anticipated.
- 35110 Farm needs funds to cover expenses. Revenues are less than anticipated because of low price of hogs.
- 43517 Before/After School Tuition - higher than last year but not as much as anticipated.
- 44530 Sale of Driver Education car.
- 46511 BEP reduced by approximately \$300,000 in July after our budget was adopted. It was then increased by approximately \$90,000 in final budget adjustment to take care of state portion of teacher raises. \$9,008 is included in this line to cover awarding of incentive grants to two schools.

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- 71100-116 Teacher raises
- 71100-117 Career Ladder is flow through money and will be audited. State determines who is eligible and how much revenues/expenses will be increased.
- 71100-118 Educational Assistants - longevity pay inadvertently left out. First substitute in four high schools is paid here. Substitute teacher line will be decreased.
- 71100-207 Insurance - more employees on insurance. \$50,000 is included to cover our part of expected pay-out for noncertified personnel expenses not covered.
- 71100-429 \$9,008 for incentive award money budgeted here.
- 71200-195 One substitute drawing regular teacher pay is being paid from this line.
- 71200-207 Insurance - some educational assistants' insurance was not originally being charged here.
- 71400-718DRV Revenue from car sold is being returned to this line.

71600-116LPN Teacher line item was inadvertently budgeted to include some raises that were not approved in committees. Budget approved did not reflect this.

72130-322 Testing cost more than anticipated.

72210-334 We purchase services from Microage in a package. Cost is \$55 per hour as opposed to \$70 if you do not get this package.

72230 See attached explanation

72230-499EE Budgeting of money that has been reserved.

72290-355 Travel moved to 72230. Directions from State Finance Consultant.

72610-415 Electricity more than anticipated. In projecting cost for this year we forgot that two months from Westview and Dresden were paid from building project last year.

72620-336 Return to line item after insurance paid for repairs at Martin Middle from storm. Harrel's budget is short.

76100-707 \$15,464 from insurance was journal entered to capital outlay and we need it in repair.



**INCREASE RATIONALE  
FOR  
LINE ITEM 72230-355  
VOCATIONAL TRAVEL**

**INCREASING THIS LINE ITEM IS NECESSARY BECAUSE OF:**

- Increased professional development activities for teachers (i.e. teams of teachers attending state Tech Prep Conferences)
- Increase in number of students elected to state leadership positions requiring additional teacher travel
- Increased number of students winning state competition requiring additional travel by their teachers
- No funds are used for student travel – only teachers/staff
- Vocational director has not participated in any National Conferences or activities outside the state of Tennessee and has participated only in a minimum of in-state conferences directly related to his responsibilities