

FINANCIAL MANAGEMENT COMMITTEE

Minutes for October 24, 2017

Bedford County Business Complex – Suite 110, 4:15 PM

**Present** – Stanley Smotherman, Janice Brothers, Jeff Yoes, Don Embry and Ex-Officio, Robert Daniel.

**Absent** – Chairman Eugene Ray, Don Gallagher and Tony Smith.

**Others** – Commissioners Tony Barrett, Linda Yockey, Bob Davis, Bobby Fox, Ed Castleman, Julie Sanders and Chuck Heflin; Sheriff Austin Swing; Circuit Court Judge Charles Rich; Circuit Court Clerk Michelle Murray; Chancery Court Clerk Curt Cobb; Probation Director Joyce Reed; EMS Director Ted Cox; Bedford County Board of Ed member Chad Graham; County Architect John Davis; Solid Waste Director Diane Forbes; HR Director Anita Epperson; Times Gazette Reporter John Carney and Deputy Director of Finance Lori Schuler and Colette Bales.

1. **Call Meeting to Order** – Vice-Chairman Stanley Smotherman
2. **Prayer** – Vice-Chairman Stanley Smotherman
3. **Approval of Minutes for September 26, 2017, Financial Management Committee** – Motion made to approve, (Brothers, Yoes) unanimous.
4. **Old Business** - None
5. **New Business**

**A. Solid Waste** – Director Diane Forbes stated in her report the Environmental Week event went very well, there were approximately 1300 students and teachers who attended.

Forbes attended the TSWDA Fall Conference the early part of October. One topic of interest was over “What to do when the landfill closes?”. Forbes stated the landfill in Murfreesboro has approximately 10 years remaining but with the projected population growth the time frame is looking more like 3 to 4 years remaining. Forbes stated we need to be doing more now as a county to pull everything out of our trash that can be recycled.

Forbes also stated they have picked up about 40 tires, 6 couches and several loads of PVC piping that were thrown out on different roads within the county. September landfill charges were 820.68 tons -- \$20,393.

Quarterly reports were included with monthly report.

**B. Human Resources** – HR Director Anita Epperson stated there were ten (10) new hires, one (1) employee who resigned and two (2) dismissed. Epperson stated during the month of October she has worked on the following: Two (2) management consultations; six (6) employee relation issues; forwarded new job openings to Josh Carney to post on county website and Facebook page; FMLA issues and or requests; completed surveys for the county; as well as phone consults.

**C. Architect - John Davis**

- Cascade High School - Davis stated once the ground dries out the contractors will begin digging the footers.
- Regions Bank – Davis stated they have had several meetings with the Deeds and Voter Registration offices, stating they have worked on a lot of the details and should be able to begin bidding out the project soon.

**D. Monthly Reports** – Compared to same time last year, total collections for:

- Property Tax collections, less \$46,182
- Prior Year Property Tax Collections, less \$11,516
- Circuit Court/Clerk & Master Collections, ahead \$15,373
- Sales Tax Collections, ahead \$44,196
- Juvenile Detention report reflects a projected loss of \$189,280
- Traffic School report reflects a projected profit of \$101,449
- Analysis report expenditures average for September was 25.00%.

Year to Date Average for: Travel – 28.98%, Utilities – 24.57%, Natural Gas – 2.13%, Food Supplies – 37.99%, Maintenance of Vehicles – 30.12%, Diesel – 18.06%, Gasoline – 28.36%, Legal Services – 13.34%.

#### **E. Other Monthly Reports**

- **EMS Report** – Fiscal Billing vs. Collections Percentage for October is 53%. Call service for September was 552; average emergency response times were 5 minutes in the city and 11 in the county.

**F. Quarterly Financials** – Robert stated the quarterly reports were the same information as the monthly reports. Also included with Quarterly Financials was an Asset Disposition Report. Robert stated information is given out on items that are placed and sold on GovDeals. The Asset Disposition Report lists items taken off of inventory because they are over \$10,000. Robert continued to state the parking lot paving on the list was not taken off but was depreciated out because county is not accounting for depreciation anymore.

No questions or comments were made regarding Monthly Reports or Quarterly Financials. Motion made to approve all Monthly Reports and Quarterly Financials, (Brothers, Yoes) unanimous.

***Quarterly Financials & Asset Disposition Report to be placed on the November 14, 2017 County Commission Agenda.***

**G. County – Budget Amendment No. 1** – Robert stated amendment consists of additional revenue, refunds and reimbursements, grants as well as grant adjustments.

**H. Board of Education – Budget Amendment No. 2** – Robert stated amendment mainly consists of grants and adjustment to grants, reclassification of funds as well as moving funds between departments.

No questions or comments were made regarding County Budget Amendment No. 1 or Board of Education Budget Amendment No. 2.

Motion made to approve County Budget Amendment No. 1 and Board of Education Budget Amendment No. 2, (Yoes, Brothers) unanimous. ***County Budget Amendment No. 1 and Board of Education Budget Amendment No. 2 to be placed on the November 14, 2017 County Commission Agenda.***

**I. Financial Management Policies and Procedures Manual Revision 9** – Robert stated since the county bids items over \$25,000 the auditors have suggested we change the limits on what is capitalized from \$10,000 to \$25,000. Revision pertains to Chapter 10 *Purchasing Policy*, Section 10.3 *Capitalization Thresholds*. Item A *Capitalization and Depreciation*:

**(Revision pertains to items listed in bold lettering)**

1.	Land	\$	1 (Capitalize Only)
2.	<b>Land Improvements</b>	\$	<b>25,000</b>
3.	<b>Buildings</b>	\$	<b>25,000</b>
4.	<b>Building Improvements</b>	\$	<b>25,000</b>
5.	Roads and Bridges	\$	25,000
6.	<b>Vehicles</b>	\$	<b>25,000</b>
7.	<b>Machinery and Equipment*</b>	\$	<b>25,000</b>
8.	<b>Furniture and Fixtures*</b>	\$	<b>25,000</b>
9.	Construction in Progress	\$	1 (Capitalize Only)

No questions or comments were made regarding proposed revision changes. Motion made to approve, (Embry, Brothers) unanimous.

***Item to be placed on the November 14, 2017 County Commission agenda.***

**J. EMS Write-off's** – Robert stated total amount of bad debt write-off is \$111,942.63. Motion made to forward to County Commission, (Yoes, Brothers) unanimous. ***Item to be placed on the November 14, 2017 County Commission agenda.***

#### **6. Other Business**

- Robert made the committee aware the balcony above the 2<sup>nd</sup> floor courtroom at the courthouse has sustained some cracking in the concrete. Robert stated county building inspector, Ed Antosh has looked at the area and has recommended moving out the filing cabinets, roping off the area and cease to use it until a structural engineer can look at it. Commissioner and Sheriff Deputy Tony Barrett stated not only do they have to rope off the balcony but they have roped off a large portion of the courtroom, “if the balcony were to fall it would fall into the courtroom”. Barrett stated with a trial coming up it is very

important to get a structural engineer to look at it now. Robert stated he will be talking with Mayor Ray about going ahead and getting a structural engineer since this would be considered an emergency.

- Commissioner Chuck Heflin asked about offers on the old Harris Middle School. Robert stated we have not bid it yet, he has a draft from John T. to look over as far as requests for proposals. “Once the RFP’s are prepared we will send them out, but it is in the works” Robert stated.
- Heflin then asked about how much money the county is going to spend because of the protest coming up. Robert stated he has no idea but they have been buying gas masks and body armor for EMS department. Commissioner Julie Sanders asked if the money that is being spent is it coming out of the departments balance. Robert stated it is coming out of the current budget, “these are things we hadn’t planned on so it may affect us later in the budget because we’re using money now”.

**7. Announcements:** None

**8. Adjourned:** 4:40 PM (Yoes, Brothers) unanimous.