V I R G I N I A:

At a joint meeting of the Washington County Board of Supervisors and Washington County School Board held Thursday, January 29, 2004, at 7:00 p.m., at the County Administration Building in Abingdon, Virginia the following were present:

PRESENT:

Washington County Board of Supervisors

John B. Roberts, Sr., Chairman
Phillip B. McCall, Vice Chairman
Bobby D. Ingle (left at 8:50)
Dulcie M. Mumpower
Odell Owens
Anthony S. Rector
Kenneth O. Reynolds

Mark K. Reeter, County Administrator
Mark W. Seamon, Accounting Manager
Naoma A. Mullins, Recording Clerk

Washington County School Board

Elizabeth P. Lowe, Chair
Kathryn A. Roark, Vice Chair
Dr. Ron H. Ely
William B. Boone
Dayton Owens
Tom D. Musick
Bill W. Brooks

Dr. Alan T. Lee, Superintendent
Joe Funk, Supervisor of Business and Finance

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1. Call to Order

a. Washington County Board of Supervisors

The meeting was called to order by Mr. John B. Roberts, Sr., Chairman of the Board, who welcomed everyone in attendance.

b. Washington County School Board

Board Chair Elizabeth Lowe called the meeting of the Washington County School Board to order.

2. Invocation and Pledge of Allegiance

Chairman John Roberts gave the Invocation and led the Pledge of Allegiance.

3. Approval of Agenda

a. Washington County Board of Supervisors

On motion of Mr Rector, second by Mrs. Mumpower, it was resolved to approve the agenda as presented.

The vote on this motion was as follows: (7-0)

Mr. Ingle	***Aye***
Mr. McCall	***Aye***
Mrs. Mumpower	***Aye***
Mr. Owens	***Aye***
Mr. Rector	***Aye***
Mr. Roberts	***Aye***
Mr. Reynolds	***Aye***

b. Washington County School Board

On motion of Mrs. Roark, second by Mr. Boone, it was resolved to approve the agenda as presented.

The vote on this motion was as follows: (7-0)

Mrs. Lowe	***Aye***
Mrs. Roark	***Aye***
Dr. Ely	***Aye***
Mr. Boone	***Aye***
Mr. Owens	***Aye***
Mr. Musick	***Aye***
Mr. Brooks	***Aye***

4. Opening Remarks and Purpose of Joint Worksession Meeting

Washington County School Superintendent Dr. Alan Lee provided opening remarks and gave the purpose of the joint worksession meeting. Dr. Lee addressed the issue of school facilities. He explained that the school system recently completed a ten-year plan and work has begun on the preparation of the next ten-year plan. Dr. Lee stated that three years ago, a team composed of educators, parents and students was established and charged with studying facilities and preparing a report for the School Board on suggested improvements. He further explained the process of developing the next ten-year plan would be lengthy, and involve discussions by both the School Board and Board of Supervisors. In addition, a tour of the facilities will be conducted and input from the community will be received. Also, it will need to be determined if a consultant is needed to assist with the development of the plan.

Dr. Lee thanked the Board of Supervisors for their support of Washington County Schools. He encouraged the Board of Supervisors and School Board to work as a team as their mission is entwined. Dr. Lee introduced Mr. Joe Funk, Supervisor of Business and Accounting for Washington County Schools. He explained that Mr. Funk's experience prior to joining the School System had been in the private sector. Dr. Lee expressed appreciation to County Administrator Mark Reeter and Accounting Manager Mark Seamon for providing training to Mr. Funk on governmental accounting practices and procedures.

In conclusion, Dr. Lee stated that the joint worksession meeting would provide an opportunity for in-service training on the subject of budget and finance.

5. Presentation Concerning Public Budgeting Practices & Principles

Washington County Accounting Manager Mark Seamon addressed the Board of Supervisors and School Board explaining that the goal for the joint worksession meeting was to provide an understanding of the structure of local government finance, learn some basic budget terms, heighten the understanding of the importance of budgets, develop a working knowledge of Virginia's laws and deadlines regarding local regarding local budgets, and to address specific school budget issues.

The following are highlights from Mr. Seamon's presentation:

Discussion of government finance building blocks;
Definition of key terms;
Legal basis and requirement for the budget;
Types of budgets – operational and capital;
Explanation of the process behind the development of the budget;
Budget amendments and supplemental appropriations made after adoption of budget;
School budget and accounting for operations.

6. Questions and Discussion

A question and discussion period ensued between the Board of Supervisors and School Board.

School Board member Dr. Ron Ely asked if there were enough checks and balances in place between the School System, Washington County and the Treasurer's Office to assure that funds are not expended beyond what was approved in the budget. Mr. Seamon explained that each County agency is responsible for their respective budgets and controlling expenditures during the fiscal year.

There was discussion concerning the creation of a reserve for contingencies account for the School System. A School Board member inquired if the money in this account would revert back to Washington County at the end of the fiscal year. Mr. Seamon explained the Board of Supervisors and School Board would need to discuss that issue.

Also discussed was the School System going to a 12-month pay system for employees and the effect it will have on budgeting and cash flow.

County Administrator Mark Reeter advised the Board of Supervisors and School Board members that the current fiscal year's budget was on the County's website. Mr. Reeter stated that the County was working on having a real time version of the budget on the website.

School Board member Buckey Boone inquired about how the School Board early in the budget process could get a better ideal of the County revenue projections for the upcoming fiscal year. Mr. Seamon explained that the County does not receive revenue projections from the Treasurer's Office until late March.

In conclusion, Chairman Roberts expressed the Board of Supervisors support of the Washington County School System and appreciation to the members of the School Board. Mr. Roberts stated that the Board desires to continue a strong working relationship with the School Board.

Washington County School Board Chair Elizabeth Lowe thanked the Board of Supervisors for conducting the meeting and for the excellent line of communication between them and the School Board.

7 <u>Adjourn</u>

a. Washington County Board of Supervisors

On motion of Mr. Rector, second by Mrs. Mumpower, it was resolved to adjourn the meeting.

The vote on this motion was as follows: (6-0)

Mr. Ingle	***Aye***
Mr. McCall	***Aye***
Mrs. Mumpower	***Aye***
Mr. Owens	***Aye***
Mr. Rector	***Aye***
Mr. Roberts	***Aye***
Mr. Reynolds	***Aye***

b. Washington County School Board

On motion of Dr. Ely, second by Mr. Musick, it was resolved to adjourn the meeting.

The vote on this motion was as follows: (7-0)

Mrs. Lowe	***Aye***
Mrs. Roark	***Aye***
Dr. Ely	***Aye***
Mr. Boone	***Aye***
Mr. Owens	***Aye***
Mr. Musick	***Aye***
Mr. Brooks	***Aye***

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Prepared by:

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Naoma A. Mullins, Recording Clerk

Approved by the Washington County Board of Supervisors:

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John B. Roberts, Sr., Chairman