

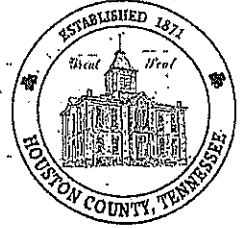
BE IT REMEMBERED that the Houston County Legislative Body met a Special Called Session on August 22, 2023. Present and presiding was Joey Brake, County Mayor. Also present was Robert R. Brown, County Clerk, Kevin Sugg, Sheriff, Kris McAskill, Director of Schools and Holly Healy, E911 Director. County Commissioners were: William Agy, Stephanie Smith, Randall French, Glenn Baggett, Darrell Kingsmill, Howard Spurgeon, Vickie Reedy, Garet Mathis, Fred Richardson, Carter Cary and Robert Parchman.

Motion by Randall French, second by Glenn Baggett.

I move we approve the agenda.

MOTION PASSED

AGENDA
HOUSTON COUNTY LEGISLATIVE BODY MEETING
August 22, 2023



- I. Call to Order
- II. Roll Call
- III. Agenda Approval
- IV. New Business
 - a. Amendment of FY 2024 Resolution
 - Fund 141 General Purpose School Fund
- V. Adjourn

MOTION by Stephanie Smith, second by Glenn Baggett.

I make a motion to approve the amendment and to send to the budget committee on language on the resolutions.

YES VOTES: William Agy, Stephanie Smith, Randall French, Glenn Baggett, Darrell Kingsmill, Howard Spurgeon, Garet Mathis, Fred Richardson, Carter Cary and Robert Parchman.

ABSTAIN VOTE: Vickie Reedy.

MOTION PASSED



Rachael Mathis

hcexassist@peoplestel.net

Phone: 931-289-3633

Fax: 931-289-2799

Date: August 17, 2023

To: Legislative Body

From: County Mayor's Office

Re: Special Legislative Body Meeting

During the compilation of the FY 2024 budget a typing error occurred on the FY24 Appropriation Resolution in Fund 141 General Purpose School Fund. The line item 76100 Regular Capital Outlay original amount stated \$13,547,388 where it should have been \$175,000 bringing the new total for Fund 141 to \$14,069,388.

"This institution is an equal opportunity provider and employer"

**A RESOLUTION MAKING APPROPRIATIONS FOR THE VARIOUS FUNDS,
DEPARTMENTS, INSTITUTIONS, OFFICES AND AGENCIES OF HOUSTON COUNTY, TENNESSEE,
FOR THE YEAR BEGINNING JULY 1, 2023, AND ENDING JUNE 30, 2024.**

SECTION 1. BE IT RESOLVED by the Board of County Commissioners of Houston County, Tennessee, assembled in a regular session date on 17th Day of July then again on a recessed session on the 24th Day of July, 2023 and that the amounts hereafter set out are hereby appropriated for the purpose of meeting the expenses of the various funds, departments, institutions, offices and agencies of Houston County, Tennessee, for the capital outlay, and for meeting the payment of principal and interest on the county's debt maturing during the year beginning July 1, 2023, and ending June 30, 2024, according to the following schedule:

GENERAL FUND(101)

51100 County Commission	\$ 194,479
51210 Board of Equalization	1,309
51300 County Mayor	283,940
51500 Election Commission (Including Voter Registration)	181,587
51600 Register of Deeds	137,406
51800 County Buildings	133,945
51900 Other General Administration	368,777
51910 Preservation of Records	38,732
52300 Property Assessor's Office	126,519
52310 Reappraisal Program	18,025
52400 County Trustee's Office	148,233
52500 County Clerk's Office	178,163
52600 Data Processing	700
52900 Other Finance	5,000
53100 Circuit Court	226,573
53310 General Sessions Judge	73,524
53400 Chancery Court	152,451
53500 Juvenile Court	68,515
53700 Judicial Commissioners	17,333
54110 Sheriff's Department	995,378
54120 Special Patrols	8,772
54160 Administration of Sexual Offender Registry	1,200
54210 Jail	918,199
54310 Fire Prevention and Control	296,586
54410 Civil Defense	111,993
54490 Other Emergency Management	359,098
54610 County Coroner/Medical Examiner	34,170
54900 Other Public Safety (SRO Grant)	400,000
55110 Local Health Center	160,907
55130 Ambulance Service	0
55720 Sanitation Education/Information	44,200
55731 Waste Pickup	32,104
55900 Other Public Health and Welfare	20,000
56100 Adult Activities	42,500
56500 Libraries	141,423
56900 Other Social Cultural Recreational	15,400

57100 Agriculture Extension Service	77,350
57500 Soil Conservation	10,854
58110 Tourism	27,500
58220 Airport	65,655
58300 Veterans' Services	43,405
58500 Contributions To Other Agencies	0
58600 Employee Benefits	372,000
58700 Payments to Cities	12,500

Total General Fund

\$ 6,546,405

SOLID WASTE/SANITATION FUND(116)

55732 Solid Waste Equipment	\$ 523,607
58400 Other Charges	8,000
58600 Employee Benefits	39,000

Total Solid Waste/Sanitation Fund

\$ 570,607

DRUG CONTROL FUND(122)

\$ 197,809

HIGHWAY/PUBLIC WORKS FUND(131)

61000 Administration	206,427
62000 Highway and Bridge Maintenance	1,817,040
63100 Operation and Maintenance of Equipment	390,420
65000 Other Charges	79,930
66000 Employee Benefits	274,500
68000 Capital Outlay	3,115,657
82120 Principal - Highways and Streets	64,812
82220 Interest - Highways and Streets	7,624

Total Highway/Public Works

\$ 5,956,410

GENERAL PURPOSE SCHOOL FUND(141)

71100 Regular Instruction Program	\$6,027,474
71200 Special Education Program	872,368
71300 Vocational Education Program	497,615
72110 Attendance	26,231
72120 Health Services	215,217
72130 Other Student Support	302,653
72210 Regular Instruction Program	518,719
72215 Alternative Instruction Program	78,659
72220 Special Education Program	205,398
72250 Education Technology	351,119
72310 Board of Education	447,586
72320 Director of Schools	258,724
72410 Office of the Principal	873,588
72510 Fiscal Services	172,563
72610 Operation of Plant	998,211
72620 Maintenance of Plant	241,762

72710 Transportation	897,017
73100 Food Service	43,650
73300 Community Services	29,610
73400 Early Childhood Education	316,224
76100 Regular Capital Outlay	175,000
80000 Education Debt Services	522,000
Total School Fund	<u>522,000</u>
	<u>\$ 14,069,388</u>

FEDERAL PROJECTS FUND(142)

71100 Regular Instruction Program	607,152
71200 Special Education Program	386,102
71300 Vocational Education Program	14,239
72130 Other Student Support	8,740
72210 Regular Instruction Program	52,847
72220 Special Education Program	31,379
72230 Vocational Education Program	2,500
72710 Transportation	7,280
TOTAL FEDERAL PROJECTS	<u>1,110,239</u>

CENTRAL CAFETERIA FUND(143)

922,400

GENERAL DEBT SERVICE FUND(151)

82110 Principal - General Government	\$ 190,900
82130 Administration	720,116
82210 Interest - General Government	209,222
82230 Education	120,393
82310 General Fund	15,000
99100 Other Transfers Out	0
Total General Debt Service Fund	<u>0</u>
	<u>\$1,255,631</u>

COMMUNITY DEVELOPMENT(172)

\$ 40,000.00

SECTION 2. BE IT FURTHER RESOLVED that there are also hereby appropriated certain portions of the commissions and fees for collecting taxes and licenses and for administering other funds which the trustee, county clerk, circuit court clerk, clerk and master, registrar, and the sheriff and their officially authorized deputies and assistants may be entitled to receive under state laws heretofore or hereafter enacted. Expenditures out of commissions and/or fees collected by the trustee, county clerk, circuit court clerk, clerk and master, registrar sheriff and their officially authorized deputies and assistants may be made for such purposes and in such amounts as may be authorized by existing law or by valid order of any court having the power to make such appropriations. Any excess commissions and/or fees collected over and above the expenditures duly and conclusively authorized shall be paid over to the trustee and converted into the General Fund as provided by law.

BE IT FURTHER RESOLVED that if any fee officials, as enumerated in Section 8-22-101, Tennessee Code Annotated, operate under provisions of Section 8-22-104, Tennessee Code Annotated, provisions of the preceding paragraph shall not apply to those particular officials.

BE IT FURTHER RESOLVED that the budget for the School Federal Projects Fund shall be the budget approved for separate projects within individuals with Disabilities Education act (IDEA-Part B and Preschool), Carl Perkins Vocational fund and other federal grants by the Houston County Board of Education

SECTION 3. BE IT FURTHER RESOLVED that if the need shall arise, the Mayor may, with the approval of any official head of any department, or division which may be affected transfer any amount within any major appropriation category. Also, the approval of the County Commission must be obtained as required by law for transfers between major appropriation categories within the same fund. The Director of Schools must receive approval of the Board of Education for transfers within each major category of the budget as required by law, and approval of both the Board of Education and Board of County Commissioners for transfers between major categories as required by law.

One copy of each amendment shall be filed with the county clerk, one copy with the Finance Department, and one copy with each divisional or departmental head concerned. The reason(s) for each transfer shall be clearly stated; however, this section shall in no case whatsoever be construed as authorizing transfer from one fund to another, but shall apply solely to transfers within a certain fund.

SECTION 4. BE IT FURTHER RESOLVED that any appropriations made by this resolution which covers the same purpose for which a specific appropriation is made by statute is made in lieu of but not in addition to said statutory appropriation. The salary, wages, or remuneration of each officer, employee, or agent of the county shall not be in excess of the amounts authorized by existing law or as set forth in the estimate of expenditures which accompanies this resolution. Provided, however, that appropriations for such salaries, wages, or other remuneration hereby authorized shall in no case be construed as permitting expenditures for an office, agency, institution, division or department of the county in excess of the appropriation made herein for such office, agency, institution, division or department of the county. Such appropriation shall constitute the limit to the expenditures of any office, agency, institution, division or department for the year ending June 30, 2024. The aggregate expenditures for any item of appropriation shall in no instance be more than the amount herein appropriated for such item.

SECTION 5. BE IT FURTHER RESOLVED that any resolution which may hereafter be presented to the Board of County Commissioners providing for appropriations in addition to those made by this Budget Appropriation Resolution shall specifically provide sufficient revenue or other funds actually to be provided during the year in which the expenditure is to be made to meet such additional appropriation. Said appropriating resolution shall be submitted to and approved by the State Director of Local Finance after its adoption as provided by Section 9-21-403, Tennessee Code Annotated.

SECTION 6. BE IT FURTHER RESOLVED that the County Mayor and County Clerk are hereby authorized to borrow money on revenue anticipation notes, provided such notes are first approved by the State Director of Local Finance, to pay for the expenses herein authorized until the taxes and other revenue for the year 2023-2024 have been collected. The proceeds of loans for each individual fund shall not exceed 60% of the appropriations of each fund and shall be used only to pay the expenses and other requirements of the fund for which the loan is made. The loan shall be paid out of revenue from the fund for which money is borrowed. The notes evidencing the loans authorized under this section shall be issued under the applicable sections of Title 9, Chapter 21, Tennessee Code Annotated. Said notes shall be signed by the County Mayor and countersigned by the County Clerk and shall mature and be paid in full without renewal not later than June 30, 2024.

SECTION 7. BE IT FURTHER RESOLVED that certain school funds designated as "CLEARING ACCOUNTS", have been included in the revenue and appropriations from these funds above actual CLEARING ACCOUNTS and the operating fund accounts.

SECTION 8. BE IT FURTHER RESOLVED that the delinquent county property taxes for the year 2023 and

prior years and the interest and penalty thereon collected during the year ending June 30, 2024, shall be apportioned to the various county funds according to the subdivision of the tax levy for the year 2023. The clerk and master and the trustee are hereby authorized and directed to make such apportionment accordingly.

SECTION 9. BE IT FURTHER RESOLVED that all unencumbered balances of appropriations remaining at the end of the year shall lapse and be of no further effect at the end of the year at June 30, 2024.

SECTION 10. BE IT FURTHER RESOLVED that any resolutions or part of a resolution which heretofore has been passed by the Board of County Commissioners which is in conflict with any provision in this resolution be and the same is hereby repealed.

SECTION 11. BE IT FURTHER RESOLVED THAT SECTION 5-0-109, Tennessee Code Annotated, authorized the County Legislative Body to make appropriations to nonprofit charitable organizations, that have great need of funds to carry out their nonprofit charitable work. NOW THEREFORE, BE IT RESOLVED, by the board of County Commissioners of Houston County on the 17th Day of July 2023:

1. That \$14,000.00 be appropriated to the Senior Citizen Center.
2. That \$ 2,000.00 be appropriated to Bethesda Mission
3. That \$15,400.00 be appropriated to Highland Rim Agency.
4. That \$ 1,500.00 be appropriated to Houston County VFW
5. That \$10,000.00 be appropriated to youth sports.

SECTION 12. BE IT FURTHER RESOLVED that all appropriations enumerated 1-5 above are subject to the following:

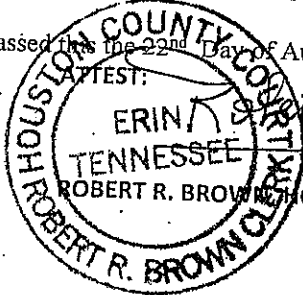
1. That the non-profit organizations to which the funds are appropriated shall file with the County Clerk and the said officials, a copy of any annual report of its business affairs, and transactions using the proposed County funds in accordance with rules promulgated by the Comptroller of the Treasury, Chapter 0380-2-7. Such annual reports shall be prepared and certified by the Chief Financial Officer of each non-profit organization in accordance with Section 5-9-109c, T.C.A.
2. That said funds must only be used by the named non-profit, charitable organization in furtherance of their non-profit charitable work benefiting the general welfare of the residents of Houston County.
3. That it is the expressed interest of the County Commissioners of Houston County in providing these funds to the above named non-profit charitable organization to be fully in compliance with Chapter 0380-2-7 of the rules of the Comptroller of the Treasury, and Section 5-0-109, of the Tennessee Code Annotated and all other laws which may apply to County appropriations to non-profit organizations and so this appropriation is made subject to compliance with any and all of these laws and regulations.

SECTION 13. BE IT FURTHER RESOLVED that the first \$35,000 collected from TVA and State Revenue Sharing shall go Fund 151, General Debt Services and the remaining revenues collected from Business Tax, Income Tax, and revenue sharing be appropriated with 40% going to the County General Fund and with 60% going to the General-Purpose School Fund with miscellaneous fund. This formula along with all other funds shall meet the General-Purpose School Fund and in addition, all state Revenue Sharing, State MOE for the School Board for FY 2023-2024. Also, all interest income shall be appropriated to the General-Purpose School Fund with the Central Cafeteria Fund receiving its prorated share except for Special Fund 127 interest which remains in Special Fund 127. The TN River Resort will appropriate 100% to County General. The Contract Prisoner Board will appropriate 75% to the County General and 25% to the Debt Service Fund.

SECTION 14. BE IT FURTHER RESOLVED that this resolution shall take effect from and after its passage and its provisions shall be in force from and after July 24, 2023. This resolution shall be spread upon the minutes of the Board of County Commissioners.

The 1-2024 appropriations resolution was amended on the 22nd of August 2023 due to a typographical error on Fund 141 General Purpose School Fund line item 76100 Regular Capital Outlay original amount stated \$13,547,388 with the corrected amount of \$175,000 resulting in a corrected total for Fund 141 to \$14,069,388.

Passed this the 22nd Day of August, 2023.



TESTED: ERIN [Signature]
ROBERT R. BROWN, HOUSTON COUNTY CLERK

APPROVE:

[Signature]
JOEY BRAKE, HOUSTON COUNTY MAYOR

MOTION by Howard Spurgeon, second by Darrell Kingsmill.

I move we adjourn.

MOTION PASSED