

**Budget and Finance Meeting Agenda
for Tuesday, June 20th, 2023, at 5 pm**

Mtg Location: Coffee County Administrative Plaza, Committee Room 1

- 1) Open meeting
- 2) Take and record roll: committee members, other commissioners, guests
- 3) Approval of Agenda
- 4) Public Comments
- 5) Approval of minutes from the June 6th, 2023 meeting.
- 6) Budget Amendments: 101-2023-22, 171-2023-23, 118-2023-24, 141-2023-8
- 7) Consideration of the 2024 Proposed Budget
 - a) Donna Toney, Deeds has requested her line item 106 be increased to her original request of \$184,662 for 5 clerks. (She currently has 3 FT and 2 PT.)
 - b) Courtney Mercurio, Tullahoma (Lannom Library) has requested her part-time item 169 be increased to \$92,040.
 - c) Joshua Cole, Tennessee Equine Rehabilitation Center, \$10,000 contribution request.
 - d) Request from Coffee County Conference Center for capital funding in the 2024 Budget.
 - e) Other
- 8) 2024 Capital Projects Proposed Budget: The Ambulance Authority has requested funding for upgrades to the Manchester station. Mr. Rick Soucy is in the process of getting quotes and will take them to Capital Outlay when received. An estimated cost of \$50,000 has been included in the proposed budget.
- 9) 2024 Budget Appropriation Resolution #2023-M-06
- 10) 2024 Tax Levy Resolution #2023-M-07

COFFEE COUNTY, TENNESSEE
BUDGET AMENDMENT

#101-2023-22

Fund 101 General Fund

For the Fiscal Year ending June 30, 2023

Account Number	Account Description	Amount
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Sources of funding (Increase in Revenues, Decrease in Appropriations,

or Unassigned Fund Balance)

34520	CHANC Restricted Funds	\$ 500
34635	MAN Committed Funds	3,950
40110	Current Property Tax	14,779
40120	Trustee's Collections - Prior Year	100,476
40140	Property Tax - Interest & Penalties	7,000
40270	Business Tax	86,234
40320	Bank Excise Tax	10,436
42310	Fines	5,172
44110	ARPA Investment Income	68,099
44570	Contributions & Gifts	6,119
45510	County Clerk	20,954
45590	Sheriff	6,000
45610	Trustee	60,406
46845	Opioid Settlement Funds - TN Abatement Council	118,781
46855	State Shared Sports Gaming Privilege Tax	20,709
46915	Contracted Prisoner Boarding	39,094
46980	LE Training Grant	9,951
46980	LANN Technology Grant	3,447
46980	MAN Technology Grant	3,452
47235	Homeland Security Grant	15,954
47250	Law Enforcement Grants	10,313
47304	COVID-19 Grant #4	400,000
47680	Forest Service	3,206
48610	LANN Library Donations	16,205
48991	Opioid Settlement Funds - Past Remediation	173,249
49700	Insurance Recovery	1,000
58500	Contributions to Other Agencies	
316	Contributions	8,980
51500	Election Commission	
193	Election Workers	9,808
52500	County Clerk's Office	
207	State Medical Insurance	6,590
53100	Circuit Court	
204	State Retirement	11,582
207	Medical Insurance	11,784

54110	Sheriff's Department	
106	Deputy (ies)	210,987
140	Salary Supplements	5,600
162	Clerical Personnel	22,148
189	Other Salaries & Wages	14,593
307	Communication	6,290
610	Principal on Leases	12,360
611	Interest on Leases	6,382
54210	Jail	
162	Clerical Personnel	25,883
167	Maintenance Personnel	6,829
188	Court Officer's Overtime	7,562
201	Social Security	6,248
204	State Retirement	32,864
513	Worker's Compensation	15,047
55110	Local Health Center	
131	Medical Personnel	156,940
201	Social Security	24,000
204	State Retirement	12,000
207	Medical Insurance	12,900
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Total		\$ 1,832,863

Uses of funding (Increase in Appropriations & Fund Balance, Decrease in Revenue)

40130	Clerk & Master Collections	\$	33,335
40163	Tax Abatements		46,289
40250	Litigation Tax General Tax		6,993
40268	Litigation Tax Courtroom Security Tax		5,123
42640	Drug Control Fines		8,166
43365	Archive & Record Management Fee		17,407
43370	Telephone Commissions		7,396
43393	Probation Fees		13,654
45520	Circuit Court Clerk		41,000
45580	Register of Deeds		80,610
46210	Law Enforcement Training Programs		5,600
46852	State Revenue Sharing Telecommunications		12,441
46980	NURSE Local Health Department Grant		254,335
48130	Contributions		8,000
48130	911 Impact Payment		75,886
51100	County Commission		
307	Communication		50
355	Travel/Mileage		700
53100	Circuit Court		
199	PT Court Officer		4,000
53310	General Sessions Judge		
322	Evaluation & Testing		2,400
53400	Chancery Court		
709	Data Processing Equipment		500

53700	Judicial Commissioners	
189	Other Salaries & Wages - Accrued Vacation Paid	6,000
53910	Probation Services	
189	Other Salaries & Wages (Bonus Pay)	1,132
54110	Sheriff's Department	
338	Maintenance & Repair - Vehicles	1,000
54210	Jail	
187	Overtime Pay	11,698
356	Tuition/Training	13,946
54410	Civil Defense / EMA	
717	2020 Homeland Security Grant	15,954
54610	County Coroner/Medical Examiner	
340	Medical & Dental Services (Autopsies)	10,000
54900	Other Public Safety	
148	Dispatchers	31,000
187	Overtime Pay	4,452
204	State Retirement	500
55759	Other Waste Collection	
359	Disposal Fees (County wide Program)	31,589
55120	Rabies and Animal Control	
357	Veterinary Services	1,200
56900	MAN Libraries Committed Funds	
399	Other Contracted Services	950
499	Other Supplies & Materials	3,000
57100	Agriculture Extension Service	
312	Contracts with Private Agencies	5,202
58804	COVID-19 Grant #4	
735	Health Equipment (Jail)	400,000
99100	Transfers Out	
590	Transfer Out	20,709
39000	Unassigned Fund Balance	650,646
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Total		\$ 1,832,863
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Explanation:

Amended Budget.

Approved by Budget & Finance Committee: _____

Approved by Coffee County Commission: _____

Original Estimated Fund Balance at June 30, 2023 \$ **8,616,741**

Add budget amendment #101-2023-22 **646,196**

Revised Estimated Fund Balance at June 30, 2023 \$ **9,262,937**

COFFEE COUNTY, TENNESSEE
BUDGET AMENDMENT

#171-2023-23

Fund 171 General Capital Projects Fund

For the Fiscal Year ending June 30, 2023

Account		
Number	Account Description	Amount

Sources of funding (Increase in Revenues, Decrease in Appropriations,
or Unassigned Fund Balance)

39000	Unassigned Fund Balance	\$ 20,000
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Total		\$ 20,000
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Uses of funding (Increase in Appropriations & Fund Balance, Decrease in Revenue)

91405	ARPA Grant #5 Health Department	
	706 Building Construction	\$ 20,000

Total		\$ 20,000
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Explanation:

Preliminary engineering work for the new health department.

Approved by Budget & Finance Committee: _____

Approved by Coffee County Commission: _____

Original Estimated Fund Balance at June 30, 2023	\$	9,131,400
Less budget amendment #171-2023-23		<u>(20,000)</u>
Revised Estimated Fund Balance at June 30, 2023	\$	<u>9,111,400</u>

COFFEE COUNTY, TENNESSEE
BUDGET AMENDMENT

#118-2023-24

Fund 118 Ambulance Service Fund

For the Fiscal Year ending June 30, 2023

Account Number	Account Description	Amount
<u>Sources of funding (Increase in Revenues, Decrease in Appropriations, or Unassigned Fund Balance)</u>		
43120	Patient Charges	\$ 214,544
47240	Medicaid Subsidy	57,834
49700	Insurance Recovery	2,824
55130 Ambulance/EMS		
131	Medical Personnel	317,997
187	Overtime Pay	5,666
189	Other Salaries & Wages	13,355
Total		\$ 612,220

Uses of funding (Increase in Appropriations & Fund Balance, Decrease in Revenue)

55130 Ambulance/ EMS		
338	Maintenance & Repair - Vehicles	\$ 2,824
339	Matching Share	26,201
452	Utilities	2,000
40163	Tax Abatements	4,575
39000	Unassigned Fund Balance	576,620
Total		\$ 612,220

Explanation:

Amended budget.

Approved by Budget & Finance Committee: _____

Approved by Coffee County Commission: _____

Original Estimated Fund Balance at June 30, 2023	\$	1,151,207
Add budget amendment #118-2023-24		576,620
Revised Estimated Fund Balance at June 30, 2023	\$	1,727,827

Fund 141 General Purpose School Fund

For the Fiscal Year ended June 30, 2023

Account Number	Account Description	Amount
Sources of funding (Increase in Revenues, Decrease in Appropriations)		
REVENUES/RESTRICTED FUNDS/UNASSIGNED FUNDS		
REVENUES		
(4)	43570 Receipts from Individual Schools	\$5,000.00
(7)	34755-BUSES Assigned for Education-Transportation	\$65,000.00
APPROPRIATIONS		
11100	REGULAR INSTRUCTION	
(1)	116-SUMMR-023 Teachers	\$21,600.00
(1)	201-SUMMR-023 Social Security	\$1,338.60
(1)	204-SUMMR-023 State Retirement	\$1,944.00
(1)	212-SUMMR-023 Employer Medicare	\$312.00
71200	SPECIAL EDUCATION PROGRAM	
(2),(3)	201 Social Security	\$7,500.00
73300	COMMUNITY SERVICES	
(5),(6)	207 Medical Insurance	\$3,350.00
73400	EARLY CHILDHOOD EDUCATION	
(3)	499 Other Supplies	\$500.00
Total		\$106,544.60

Uses of funding (Increase in Appropriations / Decrease in Revenue)

REVENUES		
APPROPRIATIONS		
71100	REGULAR INSTRUCTION	
(1)	429-SUMMR-023 Instructional Supplies & Materials	\$11,000.00
(1)	499-SUMMR-023 Other Supplies and Materials	\$7,240.39
(1)	599-SUMMR-023 Other Charges	\$500.00
71200	SPECIAL EDUCATION PROGRAM	
(2)	198 Non-Certified Substitute Teachers	\$6,000.00
(3)	208 Dental Insurance	\$1,500.00
71400	Student Body Education Program	
(4)	189 Other Salaries & Wages	\$4,500.00
(4)	204 State Retirement	\$500.00
72120	HEALTH SERVICES	
(1)	131-SUMMR-023 Medical Personnel	\$2,550.00
(1)	201-SUMMR-023 Social Security	\$161.00
(1)	204-SUMMR-023 State Retirement	\$230.00
(1)	212-SUMMR-023 Employer Medicare	\$37.00
72130	OTHER STUDENT SUPPORT	
(1)	499-SUMMR-023 Other Supplies and Materials	\$2,876.21
72610	OPERATION OF PLANT	
(1)	410-SUMMR-023 Custodial Supplies	\$600.00
72710	TRANSPORTATION	
(7)	146 Bus Drivers	\$50,000.00
(7)	453 Vehicle Parts	\$15,000.00
73300	COMMUNITY SERVICES	
(5)	399 Other Contracted Services	\$3,000.00
(6)	355 Travel	\$350.00
73400	EARLY CHILDHOOD EDUCATION	
(3)	208 Dental Insurance	\$500.00
Total		\$106,544.60

Explanation:

- (1) State Funded Summer Camp Amendment
- (2) Increase Sub Pay
- (3) Increase Dental Insurance
- (4) Increase Extra Labor
- (5) Increase Contracted Services
- (6) Increase Travel
- (7) Increase Transportation-Bus Drivers & Parts

Approved by School Board

Date:

06/12/23

Approved by Budget & Finance Committee:

Approved by Coffee County Commission:

Henry Mester

Total Fund Balance July 1, 2022	\$15,651,331.00
Assigned/Restricted Fund Balance July 1, 2022	\$ 6,094,251.00
Original Unaudited Unassigned Fund Balance at July 1, 2022	\$9,557,080.00
Less budget amendment #141-2023-1	-\$1,287,941.75
Less budget amendment #141-2023-2	-\$2,338.39
Revised Estimated Unassigned Fund Balance at June 30, 2023	\$8,266,799.86

**GENERAL CAPITAL PROJECTS FUND
FUND 171
ESTIMATED REVENUES, EXPENDITURES
AND AVAILABLE FUNDS
FOR THE FISCAL YEAR ENDING JUNE 30, 2024**

	2022		2023		2024
	Audited Actual	Original Budget	Amended Budget	Estimated	Proposed Budget
REVENUES					
LOCAL TAXES					
40110	Current Property Tax	\$ -	\$ -	\$ -	\$ -
40120	Trustee's Collections - Prior Year	2	2	2	100
40125	Trustee's Collections - Bankruptcy	17	25	25	-
40130	Clerk and Master Collections	1,089	900	900	900
40140	Interest and Penalty	420	500	500	-
40161	Payments In Lieu of Taxes - T.V.A.	-	20	20	-
40162	Payments in Lieu of Taxes - Utilities	-	400	400	-
40163	Payments In Lieu of Taxes - Other	-	-	-	-
TOTAL LOCAL TAXES		\$ 1,528	\$ 1,847	\$ 1,847	\$ 1,000
OTHER LOCAL REVENUES					
44540	Sale of Property	\$ -	\$ -	\$ 478,000	\$ -
TOTAL OTHER LOCAL REVENUES		\$ -	\$ -	\$ 478,000	\$ -
STATE OF TENNESSEE					
46310	Health Department Programs	\$ -	\$ -	\$ -	\$ 2,598,300
46980	Other State Grants	508,641	-	-	3,412,500
TOTAL OTHER LOCAL REVENUES		\$ 508,641	\$ -	\$ -	\$ 6,010,800
FEDERAL GOVERNMENT					
47135	Community Based Organizations	\$ -	\$ -	\$ -	\$ 500,000
47180	Community Development	-	-	-	420,000
47901	ARPA Grant #6	2,165,000	-	5,126,412	-
TOTAL OTHER LOCAL REVENUES		\$ 2,165,000	\$ -	\$ 5,126,412	\$ 920,000
OTHER SOURCES (NON-REVENUE)					
49600	Proceeds from Sale of Capital Assets	\$ -	\$ -	\$ 2,478,790	\$ 853,865
TOTAL OTHER LOCAL REVENUES		\$ -	\$ -	\$ 2,478,790	\$ 853,865
TOTAL REVENUES		\$ 2,675,169	\$ 1,847	\$ 8,085,049	\$ 7,785,665
EXPENDITURES					
91110 GENERAL ADMINISTRATION PROJECTS					
321	Engineering Services	\$ 374	\$ -	\$ -	\$ 20,000
399	Other Contracted Services	-	-	6,714	-
510	Trustee's Commission	126	8,000	7,100	-
707	Building Improvements	-	-	15,000	886,629
708	Communication Equipment	9,393	-	-	200
709	Data Processing Equipment	-	17,020	29,520	41,460
711	Furniture & Fixtures	8,227	10,000	8,900	11,500
718	Motor Vehicles	-	41,000	43,000	-
719	Office Equipment	-	-	29,800	2,000
91130 PUBLIC SAFETY PROJECTS					
709	Data Processing Equipment	\$ -	\$ 12,000	\$ 12,000	\$ -
718	Motor Vehicles	88,812	-	-	-
91140 PUBLIC HEALTH & WELFARE PROJECTS					
707	Building Improvements	\$ -	\$ -	\$ 15,000	\$ -
710	Food Service Equipment	-	-	-	500,000
717	Maintenance Equipment	-	-	-	518,519
91150 SOCIAL, CULTURAL AND RECREATIONAL					
707	Building Improvements	\$ -	\$ -	\$ 50,359	\$ -
91401 ARPA Grant #1 Motorola					
708	Communication Equipment	\$ 2,165,000	\$ -	\$ -	\$ -
91402 ARPA Grant #2 Ben Lomand					
708	Communication Equipment	\$ -	\$ -	\$ 1,909,821	\$ 2,740,179
91403 ARPA Grant #3 Utilities					
790	West Warren Viola Utility District	\$ -	\$ -	\$ -	\$ 1,425,000
791	Hillsville Utility District	-	-	-	2,150,000
799	Water Waste Water Authority	-	-	35,000	940,000
91404 ARPA Grant #4 Ambulance					
718	Motor Vehicles	\$ -	\$ -	\$ 500,000	\$ -
735	Health Equipment	-	-	485,000	-
790	Other Equipment	-	-	70,000	-
91405 ARPA Grant #5 Health Department					
706	Building Construction	\$ -	\$ -	\$ 20,000	\$ 5,008,000
91406 ARPA Grant #6 Animal Shelter					
706	Building Construction	\$ -	\$ -	\$ 5,000	\$ 495,000
TOTAL EXPENDITURES		\$ 2,271,932	\$ 88,020	\$ 3,222,214	\$ 14,738,487
NET CHANGE IN FUND BALANCE				\$ 4,842,835	\$ (6,952,822)
FUND BALANCE JULY 1,				\$ 4,268,566	\$ 9,111,401
FUND BALANCE JUNE 30,				\$ 9,111,401	\$ 2,158,579

Coffee County, Tennessee
Capital Projects/Expenditures
FY2024 Proposed Projects/Equipment Replacement

Revenue

<u>Description</u>	<u>Additional Description</u>	<u>Amount</u>
Estimated Beginning Fund Balance	N/A	\$3,119,367
Miscellaneous Revenue	N/A	\$1,000
Total Revenue		\$3,120,367

Proposed Projects/Equipment Replacement

<u>Description</u>	<u>Additional Description</u>	<u>Amount</u>
Exit 105 Engineering Study	Cost share with Manchester	\$20,000
Office Remodeling	Mayor's Office	\$3,000
3 office desks	Election office	\$5,000
3 office computers - windows 11	Codes	\$6,000
Coating on roof at CCAP Phase 1 of 3	1329 McArthur Street	\$620,000
New roof at Manchester Senior Citizens	603 Woodbury Highway	\$170,000
Repair stairs at Justice Center	300 Hillsboro Blvd.	\$30,000
1 office computer - windows 11	Maintenance	\$2,000
1 office computer - windows 11	Archives	\$2,000
1 office computer - windows 11	Court officer	\$2,000
2 office computers - windows 11	Accounts & Budgets	\$4,000
1 office computer - windows 11	Property Assessor	\$2,000
Replace credit card system	Trustee	\$6,360
1 laptop & 1 computer	General Session Judge	\$4,000
1 computer desk & chair	General Session Judge	\$500
1 desktop computer, scanner & HDD	Judicial Commissioners	\$2,100
1 work chair	Judicial Commissioners	\$500
2 office computers - windows 11	Probation	\$4,000
Office furniture	Probation	\$2,000
1 office computer - windows 11	Rabies/Animal Control	\$2,000
Wireless access point	Rabies/Animal Control	\$200
Color all in one printer high yield toners	Rabies/Animal Control	\$1,000
1 adjustable height desk	Rabies/Animal Control	\$500
2 large animal traps	Rabies/Animal Control	\$2,000
Animal removal	Tulahoma Library	\$16,629
1 office computer - windows 11	Veteran's Services	\$2,000
1 office computer - windows 11	Highway department	\$2,000
Remodel Manchester Station	Ambulance/EMS	\$50,000
Total Expenditures		\$961,789

Estimated Ending Fund Balance **\$2,158,578**

<u>Need Quotes</u>		
Outdoor lighting in parking lot	Manchester Library	Unknown
Carpet, plumbing, emergency exit relocations, moving shelves,	Tulahoma Library	Unknown
conference room updates	Tulahoma Library	Unknown
Roof repairs	Tulahoma Library	Unknown

RESOLUTION #2023-M-06

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

Section 1. BE IT RESOLVED By the County Legislative Body of Coffee County Tennessee, assembled in a regular session on June 27, 2023 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 Coffee County, Tennessee, for the capital outlay, and for meeting the payment of principal and interest on the County's debt maturing during the fiscal year beginning July 1, 2023 and ending June 30, 2024 according to the following schedule:

GENERAL FUND

County Commission	\$ 70,597
Board of Equalization	1,890
Other Boards and Committees	55,825
County Mayor	468,221
County Attorney	123,472
Election Commission	401,836
Register of Deeds	393,093
Codes Compliance	275,894
County Buildings	907,402
Other General Administration	319,092
Preservation of Records-Archives	2,130
Other Risk Management	11,307
Accounts and Budgets	556,846
Property Assessor's Office	434,022
Reappraisal Program	82,245
County Trustee's Office	357,363
County Clerk's Office	540,120
Circuit Court	1,437,100
General Sessions Judge	510,680
Drug Court Foundation	50,000
Chancery Court	397,914
Office of the Public Defender	38,051
Judicial Commissioners	229,612
Probation Services	398,224
Sheriff's Department	4,430,264
Traffic Control	30,000
Adm. of the Sexual Offender	27,000
Jail	6,408,058
Juvenile Services	417,582
Rural Fire Protection	505,000
Civil Defense/EMA	248,839
Rescue Squad	75,000
County Coroner/ME	191,000
Other Public Safety (911)	1,248,385
Local Health Center	736,908
Rabies and Animal Control	215,090
Alcohol and Drug Programs	2,000
Appropriation to State	81,554

General Welfare Assistance	9,054
Other Waste Disposal (County Wide)	104,604
Senior Citizens Assistance	235,000
Public Libraries	1,246,023
Agriculture Extension Service	291,855
Soil Conservation	99,910
Tourism	34,000
Industrial Development	331,303
Veteran's Services	35,187
Other Charges	1,287,341
Contributions to Other Agencies	90,500
Payments to Cities	47,700
Operating Transfers	206,752

Total General Fund \$ 26,698,845

SOLID WASTE/SANITATION FUND

Sanitation Management	\$ 230,284
Waste Pickup	1,185,060
Convenience Centers	535,007
Other Waste Collection	220,322
Other Charges	30,000

Total Solid Waste/Sanitation Fund \$ 2,200,673

AMBULANCE SERVICE FUND

Ambulance/Emergency Medical Services	\$ 3,340,487
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LOCAL PURPOSE TAX FUND

Industrial Development	\$ 195,472
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DRUG CONTROL FUND

Drug Enforcement	\$ 335,300
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HIGHWAY/PUBLIC WORKS FUND

Administration	\$ 306,973
Highway and Bridge Maintenance	2,508,843
Operation and Maintenance of Equipment	506,112
Other Charges	276,111
Capital Outlay	4,399,028

Total Highway/Public Works Fund \$ 7,997,067

GENERAL PURPOSE SCHOOL FUND

Regular Instruction Program	\$ 21,115,269
Alternative Instruction Program	70,000
Special Education Program	4,556,485
Career and Technical Education Program	1,927,163
Student Body Education Program	76,149

Attendance	287,098
Health Services	892,001
Other Student Support	1,327,565
Regular Instruction Program Support	1,559,554
Special Education Program Support	785,420
Vocational Education Program Support	98,374
Technology	826,618
Board of Education	1,260,897
Office of the Superintendent	384,622
Office of the Principal	3,683,275
Fiscal Services	537,154
Operation of Plant	3,182,287
Maintenance of Plant	987,427
Transportation	3,039,632
Community Services	125,631
Early Childhood Education	972,169
Regular Capital Outlay	600,000
Principal on Debt	354,250

Total General Purpose School Fund \$ 48,649,041

CENTRAL CAFETERIA FUND

Food Service \$ 3,698,089

GENERAL DEBT SERVICE FUND

General Government Debt Service \$ 1,470,000

RURAL DEBT SERVICE FUND

Rural Debt Service \$ 4,660,637

CAPITAL PROJECT FUNDS

General Capital Projects	\$14,688,487
Rural School Projects	10,000
Rural Infrastructure Projects	12,660

Total Capital Project Funds \$ 14,711,147

BE IT FURTHER RESOLVED, that the budget for the School Federal Projects Fund shall be the budget approved for separate projects within the fund by the Tennessee Department of Education.

SECTION 2. BE IT FURTHER RESOLVED, that there are appropriated certain portions of commissions and fees for collecting taxes and licenses and for administering other funds which the Trustee, County Clerk, Circuit Court Clerk, Register, Sheriff and the Clerk and Master and their officially authorized deputies and assistants may severally 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, Register and the Sheriff 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 power to make such appropriations. Any excess commission and/or fees collected over and above the expenditures duly and conclusively authorized shall be paid over to the Trustee and converted into the County General Fund as provided by law.

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

SECTION 3. BE IT FURTHER RESOLVED, that any amendment to the budget shall be approved as provided in Section 5-9-407, TCA. One copy of each amendment shall be filed with County Clerk; one copy with the Chairman of the Budget and Finance Committee; and one copy with each divisional or departmental head concerned. Management may make revisions within major categories, but only the County Legislative Body may approve transfer appropriations between major categories. 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.

BE IT FURTHER RESOLVED that no budget amendment for recurring expenses shall be made where the source of funding is the unassigned fund balance.

SECTION 4. BE IT FURTHER RESOLVED that any appropriation 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 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 County Legislative Body 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 Director of Local Government Finance after its adoption as provided by Section 9-21-403, TCA.

SECTION 6. BE IT FURTHER RESOLVED that the following non-profit charitable organizations are approved for the appropriations as listed:

ACCOUNT CODE	ORGANIZATION	APPROPRIATION
56300		
316	Tullahoma Senior Citizens	\$45,000
316	Manchester- Coffee County Senior Citizens	\$45,000
58500		
316	CenterStone	\$2,500
316	Civil Air Patrol	\$2,500
316	Coffee County Child Care Center	\$10,000
316	Coffee County Children's Advocacy Center	\$4,500
316	Coffee County Humane Society	\$10,000
316	Court Appointed Special Advocate (CASA)	\$5,000
316	The Haven of Hope	\$6,000

316	Tullahoma Fine Arts Center	\$10,000
	Total	\$140,500

BE IT FURTHER RESOLVED that all appropriations to the non-profit charitable organizations above are made subject to the following conditions:

1. That the non-profit charitable organization to which funds are appropriated shall file with the County Clerk and the disbursing official a copy of an annual report of its business affairs and transactions and the proposed use of the county's funds in accordance with rules promulgated by the Comptroller of the Treasury, Chapter 0380-2-7. Such annual report shall either be prepared by an independent Certified Public Accountant or certified by the chief financial officer of such non-profit organization in accordance with Section 5-932(c) TCA.
2. That said funds must only be used by the named non-profit charitable organization in furtherance of their non-profit charitable purposes benefiting the general welfare of the residents of Coffee County.
3. That any monies due from the non-profit or any related organization shall be deducted from this appropriation.

SECTION 7. BE IT FURTHER RESOLVED that Resolution #2016-20 established the utilization of the Victim's Services statute TCA 40-24-109 and designated that the following organizations be recipients of the funds: Court Appointed Special Advocate (CASA), the Haven of Hope and the Coffee County Children's Advocacy Center.

SECTION 8. BE IT FURTHER RESOLVED that Resolution #2019-10 implemented a county wide hotel/motel tax with the proceeds to be utilized to support local tourism and economic development. The 2024 fiscal proceeds are to be distributed as follows:

<u>ACCOUNT CODE</u>	<u>ORGANIZATION</u>	<u>APPROPRIATION</u>
58110		
316	South Central TN Tourism Association	\$3,000
316	Tennessee Backroads Heritage	\$6,000
599	Mayor's Discretionary Account	\$25,000
58120		
316	Coffee County Industrial Board	\$331,303
	Total	\$365,303

Should the hotel/motel tax generate more than the proposed proceeds, the balance of said tax shall be paid into the General Fund.

SECTION 9. 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 authorized by the Director of Local Finance, to pay for the expenses herein authorized until the taxes and other revenues for the fiscal year 2024 have been collected. The process of loans for each individual fund shall not exceed 60% of the appropriations of each individual 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, TCA. 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 no later than June 30, 2024.

SECTION 10. BE IT FURTHER RESOLVED that the delinquent County property taxes for the year beginning July 1, 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 beginning July 1, 2023. The Clerk and Master and the Trustee are hereby authorized and directed to make such apportionment accordingly.

SECTION 11. BE IT FURTHER RESOLVED that any resolution brought before the County Legislative Body requiring the appropriation or transfer of funds will include a documented report of the fiscal impact that will result from passage of any such resolution.

SECTION 12. 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 13. BE IT FURTHER RESOLVED that any resolution or part of a resolution which has heretofore been passed by the County Legislative Body which is in conflict with any provision in this resolution be and the same is hereby repealed.

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 1, 2023. This resolution shall be spread upon the minutes of the County Legislative Body.

Adopted this 27th day of June, 2023.

APPROVED:

Judd Matheny, Coffee County Mayor

ATTESTED:

Teresa H. McFadden, Coffee County Clerk

SPONSORS:

RESOLUTION #2023-M-07
RESOLUTION SETTING THE TAX LEVY IN COFFEE COUNTY,
TENNESSEE FOR THE FISCAL YEAR BEGINNING JULY 1, 2023

SECTION 1. BE IT RESOLVED By the County Legislative Body of Coffee County, Tennessee, assembled in a regular session on June 27, 2023 that the uniform property tax rate for Coffee County, Tennessee, for the fiscal year beginning July 1, 2023 shall be \$2.0558 on each \$100 of taxable property county wide, an additional tax of \$.0520 on each \$100 of taxable property for the City of Manchester, and an additional tax rate of \$.2232 on each \$100 of taxable property in the rural area, and an additional tax rate of \$.2187 on each \$100 of taxable property in the Coffee County Industrial Park shall be added to the uniform rate to retire the school bond indebtedness for the rural school, provide rural solid waste disposal and additional city services to the Coffee County Industrial Park. This is to provide revenue for each of the following funds and otherwise conform to the following levies:

FUND	TAX RATE
Ambulance Service	\$ 0.0425
General Debt Service	0.0450
General Purposes	0.7793
School Purposes	1.1890
Total Uniform Tax Rate	\$ 2.0558
Education Debt Service	0.0520
Total City of Manchester Rate	\$ 2.1078
Rural Debt Service	0.0850
Rural Solid Waste/Sanitation	0.1382
Total Rural Rate	\$ 2.3310
Special Purpose Tax	0.2187
Total Coffee County Industrial Park	\$ 2.5497

SECTION 2. BE IT FURTHER RESOLVED that there is hereby levied a Gross Receipts Tax as provided by law, the Gross Receipts Tax herein shall be deposited to the General Fund.

SECTION 3. BE IT FURTHER RESOLVED that the first two cents of the county's situs portion of sales tax revenue be divided as follows:

General Fund	30%
Rural Infrastructure Fund	30%
Rural Debt Service Fund	20%
Solid Waste Sanitation Fund	20%
Total	100%

The remaining seventy-five one hundredths percent of the county's situs portion of the sales tax revenue is to be used for school purposes and will be divided as follows:

Rural Debt Service Fund	85%
<u>Rural Education Capital Projects Fund</u>	<u>15%</u>
Total	100%

SECTION 5. BE IT FURTHER RESOLVED that proceeds from the Wholesale Beer Tax shall be deposited into the Solid Waste/Sanitation Fund.

SECTION 6. BE IT FURTHER RESOLVED that proceeds from the State Beer Tax shall be deposited into the County General Fund.

SECTION 7. BE IT FURTHER RESOLVED that Interest Earned on County Investments (excluding the interest earned from the Libraries' Committed Funds) shall accrue to the General Debt Service Fund unless otherwise specified by law.

SECTION 8. BE IT FURTHER RESOLVED that proceeds from the Hotel/Motel Tax shall be deposited into the General Fund.

SECTION 9. BE IT FURTHER RESOLVED that proceeds from the Event Entertainment Fee shall be deposited into the General Fund.

SECTION 10. BE IT FURTHER RESOLVED that all resolutions of the County Legislative Body which are in conflict with this resolution are hereby repealed.

SECTION 11. BE IT FURTHER RESOLVED that this resolution shall take effect from and after its passage, the public welfare requiring it. This resolution shall be spread upon the minutes of the County Legislative Body.

Adopted this 27th day of June, 2023.

APPROVED:

Judd Matheny, Coffee County Mayor

ATTESTED:

Teresa H. McFadden, Coffee County Clerk

SPONSORS:

