

**JUNE 26, 2023**  
**SPECIAL MEETING**

The meeting was called to order at 1:30 a.m. by Joe Crim, Chairman. Those present were Larry Rackley and Shayla Hudson, Commissioners; Bryce Shields, District Attorney; Karen Wesner, Administrative Assistant; Sarah Renfroe, Deputy Clerk; and Justin Abbott, IT.

**PUBLIC INPUT:** There was no public input at this time.

**APPROVAL OF RESOLUTION SETTING 2023-2024 TAX RATE:** Rene Childs was present. Mrs. Childs reported that there was no change from the previous year. She explained that there was an increase to the China Springs rate, but it just reduces the General Fund, making the total rate the same.

Mrs. Hudson made a motion to approve Resolution #23-0608 for the 2023-2024 tax rate. Mr. Rackley seconded the motion, and the motion was approved.

**APPROVAL OF BUDGETARY TRANSFERS FOR FY 2022-2023:** Mrs. Childs recommended to the Board a transfer out of Contingency to the Community Center and the Marzen House Museum. Both are grouped together in the annual audit, and both have overspent this year. Mrs. Childs reported that the Marzen House Museum has only \$300.00 left in their budget with still one payroll to go. Mrs. Childs wants to the transfer before it has a negative balance. She stressed to the Museum Board to watch their monthly reports more closely, so this doesn't happen again. Mrs. Childs speculated that the reason for going over was due to having more operating hours and paying to keep the Museum heated during those hours.

Mrs. Childs reported to the Board that in May she sent out a memo asking all Department Heads to give her notice if there was going to be any major expenses in their budget. She stated that she got a very poor response.

Mr. Rackley made a motion to approve the budgetary transfers for Fiscal Year 2022-2023 as presented. The motion was seconded by Mrs. Hudson and the motion carried.

**APPROVAL OF RESOLUTIONS TO AUGMENT THE FY 2022-2023 BUDGETS OF OPTION TAX-PUBLIC SAFETY AND ANY OTHER FUNDS THAT MAY NEED TO BE AUGMENTED BY JUNE 30, 2023:** Mrs. Childs reported that the Option Tax-Public Safety needs to be augmented due to the procedures the Department of Taxation has required of counties and auditors. Mrs. Childs explained that the lease contract the Sheriff's office has with Enterprise needs to be augmented to show a revenue and expense.

Mrs. Hudson made a motion to approve Resolution #23-0609 to augment the Option Tax-Public Safety Fund for the 2022-2023 Fiscal Year in the amount of \$578,969. Mr. Rackley seconded the motion and the motion passed.

**DISCUSSION AND UPDATE ON 2022-2023 ROAD DEPARTMENT BUDGET/CASH ACCOUNT:** Mrs. Childs explained to the Board that the Auditors get a trial balance every month. They are concerned that the Road Department Budget/Cash Account has had a negative balance. Mrs. Childs said the account is down due to the shortfalls of the Fuel Tax revenue. Mrs. Childs spoke with Pam Truss, the County's outside Auditor. Ms. Truss recommended doing a "due to/due from" loan for one of the other funds or a transfer from the General Fund. Mrs. Childs stated that she did go ahead and transfer \$100,000.00 from the General Fund. Mrs. Childs reminded the Board that the collection of the Fuel Tax is always two months behind. With the expenses increasing and the account not making enough, Mrs.

Childs recommended next year finding another avenue of revenue. Mrs. Hudson responded that she is also concerned.

**PUBLIC INPUT:** There was no public input at this time

As there was nothing further to come before the Board, the meeting adjourned at 1:49 p.m.

Approved 7/5/23: \_\_\_\_\_ /s/  
Joe Crim, Chairman

Attest: \_\_\_\_\_ /s/  
Sarah Renfroe, Deputy Clerk