

**MINUTES OF THE VAN BUREN COUNTY COMMISSION
VAN BUREN COUNTY, TENNESSEE**

The Van Buren County Commission met in a Regular Meeting Tuesday June 23, 2020 at 6:00 p.m. at the Van Buren County Administrative Facility & Justice Center. The following action was taken as recorded in Minute Book, "R".

Call to Order

Sheriff Eddie Carter called the Meeting to Order.

Roll Call

Member present: Joey Grissom, William Maxwell, Bill Mosley, Mickey Robinson, Henry Seamons, and Brian Simmons. Via-phone: David Chandler, Terry Hickey, Robert Van Winkle and Michael Woodlee. (Via-phone because of the COVID-19, Governor Orders)

Also present: County Attorney Howard Upchurch, County Mayor Greg Wilson, County Clerk Lisa Rigsby, Deputy Controllers Jason Mumpower, Financial Analyst Megham Huffstutter, Lorie Barnard, Betsy Knotts, Anita Scarlett from the Tennessee Comptrollers Division of Local Government Finance and Ben Rogers from CTAS.

Mayor Greg Wilson led us in prayer.

Approval of Minutes from the May 19, 2020 Meeting

Mickey Robinson made a motion, second by Bill Mosley to approve the Minutes from the May 19, 2020 Meeting.

Upon roll call: David Chandler, Joey Grissom, Terry Hickey, William Maxwell, Bill Mosley, Mickey Robinson, Henry Seamons, Brian Simmons, Robert Van Winkle and Michael Woodlee voted yes. No changes to any yes vote. Motion passed.

Approval of Resolution for Tax Anticipation Note

RESOLUTION NO. 421

**RESOLUTION OF THE GOVERNING BODY OF VAN BUREN, TENNESSEE, AUTHORIZING THE
ISSUANCE, SALE, AND PAYMENT OF GENERAL FUND TAX ANTICIPATION EXTENSION NOTES
NOT TO EXCEED \$519,500.00.**

WHEREAS, the Governing Body of Van Buren County, Tennessee, (the "Local Government") has determined that it is necessary to borrow the sum of \$319,500.00 due to a prior transfer from the Capital Projects Fund to the General Fund during Fiscal Year 2019 and to borrow additional funds in the amount of \$200,000.00 to repay the County's General Purpose School Fund that were borrowed to meet appropriations made for the General Fund (the "Fund") for Fiscal Year 2020 in anticipation of the collection of taxes and revenues for the Fund during the Fiscal year; and.

WHEREAS, under the provisions of Part I, IV, and VIII of Title 9, Chapter 21, Tennessee Code Annotated (the "Act"), local Governments in Tennessee are authorized to issue and sell interest-bearing tax anticipation notes for revenues not yet collected for the Fund in amounts as not exceeding sixty percent (60%) of the Fund appropriation for the Fiscal Year upon the approval of the Comptroller of the Treasury or Comptroller's Designee; and

WHEREAS, THE Governing Body finds that it is advantageous to the Local Government to authorize the issuance and sale of tax anticipation extension notes upon approval of the Director of the Comptroller of the Treasury Division of Local Government Finance;

NOW, THEREFORE, BE IT RESOLVED, by the Government Body Van Buren County, Tennessee, as follows:

Section 1. That, for the purpose of securing funds necessary to replace the sum of Three Hundred Nineteen Thousand Five Hundred Dollars (319,500.00) transferred from the Capital Projects Fund to the General Fund of Van Buren County in the Fiscal Year July 1, 2018 through June 30, 2019, inclusive and for the additional purpose of providing Two Hundred Thousand Dollars (200,000.00) to repay the County's General Purpose school Fund that were borrowed by the County's General Fund to meet certain appropriations for the Fiscal Year July 1, 2019 through June 30, 2020, inclusive, the Chief Executive Officer of the Local Government is hereby authorized in accordance with the terms of this Resolution to issue and sell interest-bearing tax anticipation extension notes in a principal amount not to exceed Five Hundred Nineteen Thousand Five Hundred and 00/100 (519,500.00) Dollars (the "Notes") at either a competitive public sale or at a private negotiated sale upon approval of the Comptroller of the Treasury or Comptroller's Designee pursuant to the terms, provisions, and conditions permitted by law, to be repaid from the County's General Fund monies over a five (5) year period by Local Government in the next succeeding five (5) Fiscal Years, to wit July 1, 2020 through June 30, 2021, inclusive, then July 1, 2021 through June 30, 2022, inclusive, then July 1, 2022 through June 30, 2023, inclusive, then July 1, 2023 through June 30, 2024, inclusive, and finally July 1, 2024 through June 30, 2025, inclusive. The Notes shall be designated "Van Buren County General fund Tax Anticipation Extension Notes, Series 2020"; shall be numbered serially from 1 upwards; shall be dated as of the date of issuance; shall be in denomination(s) as agreed upon with the purchaser; shall be sold at not less than par value and accrued interest; and shall bear interest at a rate or rates not exceed 1.53 percent (1.53%) per annum, and in no event shall the rate exceed the legal limit provided by law.

Section 2. That, the sum of the principal amount of the Notes, together with principal amount or amounts as of any prior tax anticipation notes issued during the Fiscal Year, does not exceed estimated Revenues to be collected or sixty percent (60%) of the Fund appropriation for the Fiscal Year.

Section 3. That, the Notes may be renewed from time to time and money may be borrowed from time to time for the payment of any indebtedness evidenced by the Notes; provided, that the Notes and any renewal notes shall mature and be paid in full without renewal on or before the end of Fiscal Year 2025. If the Local Government overestimates the amount of taxes and revenue collected for the Fiscal Year and it becomes impossible to retire the Notes and all renewal notes as agreed prior to the close of any fiscal year, then the Local Government shall apply to the Comptroller of the Treasury or Comptroller's Designee within ten (10) days prior to the close of the fiscal year for permission to issue funding bonds to cover the unpaid Notes in the manner provided by Title 9, Chapter 11 of Tennessee Code Annotated or as otherwise provided for in a manner approved by the Comptroller of the Treasury or Comptroller's Designee.

Section 4. That, the Notes shall be secured solely by the receipt of taxes and revenues by the General Fund during the next succeeding five (5) Fiscal Years, to wit July 1, 2020 through June 30, 2021, inclusive, then July 1, 2021 through June 30, 2022, inclusive, then July 1, 2022 through June 30, 2023, inclusive, then July 1, 2023 through June 30, 2024, inclusive, and finally July 1, 2024 through June 30, 2025, inclusive.

Section 5. That, the Notes shall be subject to redemption at the option of the Local Government, in whole or in part, at any time, at the principal amount and accrued interest to the date of redemption without a premium.

Section 6. That, the Notes shall be executed in the name of the Local Government and bear the manual signature of the Chief Executive officer of the Local Government and manual signature of the Mayor with the Local Government seal affixed thereon; and shall be payable as to principal and interest at the office of the Trustee of the Local Government or the paying agent duly appointed by the Local Government. Proceeds of the Notes shall be deposited with the Trustee of the Local Government as follows: \$319,500 shall be paid to the County's debt Service fund, and \$200,000 shall be paid to the General Purpose School Fund.

Section 7. That, the Notes shall be in substantially the form authorized by the State Comptroller of the Treasury or Comptroller's Designee and shall recite that the Notes are issued pursuant to Title 9, Chapter 21, and Tennessee Code Annotated which is attachment 1 to this Resolution.

Section 8. That the Notes shall be sold only after the receipt of the approval of the Comptroller of the Treasury or Comptroller's Designee for the sale of the Notes.

Section 9. That, if any of the Notes shall remain unpaid at the end of the fiscal Year July 1, 2024 through June 30, 2025, inclusive, then the unpaid Notes shall be retired from the funds of the Local Government or be converted into bonds pursuant to Chapter 11 of title 9 of the Tennessee Code Annotated, or any other law, or be otherwise liquidated as approved by the Comptroller of the Treasury or Comptroller's Designee.

Section 10. That, all orders or Resolutions in conflict with the Resolution are hereby repealed insofar as such conflict exists and this Resolution shall become effective immediately upon its passage.

Duly passed and approved this 23rd day of June 2020.

Greg Wilson Chief Executive Officer, County Mayor

ATTESTED:

Lisa Rigsby Van Buren County Clerk

Commissioners William Maxwell stated, "The Tax Anticipation Note is in the amount of \$519,500.00. The amount of \$200,000.00 will go to the school for the repaying of our loan from last year with the remainder being \$319,500.00 and this will replace the funds that were used from Capital projects Fund and will be rolled over to the General Debt Service to pay forward on the New Building." This Note will go through Citizens Tri-County Bank at an interest rate of 1.53% for 5 years. William Maxwell made a motion, second by Henry Seamons to approve the Tax Anticipation Note.

Upon roll call: David Chandler, Joey Grissom, Terry Hickey, William Maxwell, Mickey Robinson, Henry Seamons, Brian Simmons, Robert Van Winkle and Michael Woodlee voted yes. Bill Mosley abstained. 9-yes votes, 1-abstained. No changes to any yes vote. Motion passed.

Committee A Report

Solid Waste Committee

May 28th 2020

Roll Call:

Members present: David Chandler, Mickey Robinson, Robert Van Winkle, Henry Seamons, and Will Maxwell. Mayor Greg Wilson

Yearly solid waste Report

The yearly solid waste report was presented via phone by Lesa Luck from the UCDD in great detail about our past year activities.

Motion was made to approve the solid waste report by Mr. Seamons and Seconded by Mr. Chandler all Voted yes

Committee A Work Session

Roll Call:

Members present: David Chandler, Mickey Robinson, Robert Van Winkle, Henry Seamons, and Will Maxwell. Mayor Greg Wilson

Continued talk about the upcoming budget year and some of the grants and expenditures expected continued to work through a rough draft of the budget.

Director of schools presented some information from her operation for the upcoming year see attached

Adjourn

Motion was made by Mr. Robinson to Adjourn and seconded by Mr. Seamons. All Voted Yes

Van Buren County School System
5/4/20

SES – 32 positions
VBHS – 37 positions
Central Office – 8 positions
Nurse – 1
Technology – 1
Alternative School – 1
Social Worker – 1
CSH Coordinator – 1
Speech – 1

Total Positions – 83
Funded Positions – 62.23
Not Funded – 20.77

	<u>SES</u>	<u>VBHS</u>	<u>CO</u>
Bachelor's	10	5	1
Master's	14	20	1
Ed. S.	7	11	2
Dr.	1	1	1

*5 teachers will have their Ed. S. in May 2020.

Contracts – 8 (2020-21 will be 5)
SES will lose 1 position in 2020-21.
SRO's - 2

Fund 141 General Purpose School				
Statement of Proposed Operations				
For Fiscal Year Ending June 30, 2021				
Account Number		Budgetary Basis 2019	Est & Bgt Thru April 2020	Proposed 2021
Estimated/Appropriated/Actual	Revenues			
10000	Local Taxes			
40100	County Property Taxes			
40110	Current Property Tax	673,465	658,278	700,000
40120	Trustee's Collections - Prior Year	30,742	39,754	40,000
40125	Trustee's Collections - Bankruptcy	530	0	0
40130	Cir Clk/Clk & Master Collections-Pr Yr	10,549	18,753	19,000
40140	Interest And Penalty	9,540	10,367	11,000
40150	Pick-Up Taxes	7	0	0
40161	Payments In Lieu Of Taxes - T. V. A.	5,404	4,053	5,400
40162	Payments In Lieu Of Taxes-Local Utilitie	48,192	50,129	50,000
Total	County Property Taxes	778,429	781,334	825,400
40200	County Local Option Taxes			
40210	Local Option Sales Tax	470,639	339,825	350,000
40220	Hotel/Motel Tax	81,021	63,999	80,000
40275	Mixed Drink Tax	0	0	1,500
Total	County Local Option Taxes	551,660	403,824	431,500
40300	Statutory Local Taxes			
40350	Interstate Telecommunications Tax	0	0	500
Total	Statutory Local Taxes	0	0	500
Total	Local Taxes	1,330,089	1,185,158	1,257,400
41000	Licenses And Permits			
41100	Licenses			
41110	Marriage Licenses	418	209	200
Total	Licenses	418	209	200
Total	Licenses And Permits	418	209	200
43000	Charges For Current Services			
43500	Education Charges			
43511	Tuition - Regular Day Students	5,000	3,600	4,000
43570	Receipts From Individual Schools	10,621	11,800	25,000
Total	Education Charges	15,621	15,400	29,000
Total	Charges For Current Services	15,621	15,400	29,000
44000	Other Local Revenues			
44100	Recurring Items			
44130	Sale Of Materials And Supplies	0	754	1,000
44170	Miscellaneous Refunds	8,669	1,031	23,000
Total	Recurring Items	8,669	1,785	24,000
44500	Nonrecurring Items			
44530	Sale Of Equipment	0	0	2,000
44560	Damages Recovered From Individuals	460	30	0
44570	Contributions & Gifts	0	3,225	2,000
Total	Nonrecurring Items	460	3,255	4,000
Total	Other Local Revenues	9,129	5,040	28,000
46000	State Of Tennessee			
46300	Health And Welfare Grants			
46390	Other Health And Welfare Grants	18,508	26,845	25,000
Total	Health And Welfare Grants	18,508	26,845	25,000

Fund 141 General Purpose School				
Statement of Proposed Operations				
For Fiscal Year Ending June 30, 2021				
Account Number		Budgetary Basis 2019	Est & Bgt Thru April 2020	Proposed 2021
46500	State Education Funds			
46511	Basic Education Program	4,992,000	4,046,400	5,110,000
46515	Early Childhood Education	106,477	44,090	99,498
46590	Other State Education Funds	207,017	98,338	200,000
46610	Career Ladder Program	24,846	10,616	16,000
46640	Vocational Equipment	75,000	36,000	0
	Total State Education Funds	5,405,340	4,235,444	5,425,498
46800	Other State Revenues			
46851	State Revenue Sharing -T.V.A.	183,708	94,994	160,000
46980	Other State Grants	25,260	0	0
46981	Safe Schools - ARRA	10,110	9,601	0
46990	Other State Revenues	169,303	40,528	285,654
	Total Other State Revenues	388,381	145,123	445,654
Total	State Of Tennessee	5,812,229	4,407,412	5,896,152
47000	Federal Government			
47100	Federal Through State			
47143	Special Education - Grants To States	4,883	1,875	36,000
47590	Other Federal Through State	0	21,970	0
	Total Federal Through State	4,883	23,845	36,000
Total	Federal Government	4,883	23,845	36,000
48000	Other Governments And Citizens Groups			
48100	Other Governments			
48140	Contracted Services	0	16,219	0
	Total Other Governments	0	16,219	0
Total	Other Governments And Citizens Groups	0	16,219	0
Total	Revenues	7,172,369	5,653,283	7,246,752
49000	Other Sources (Non-Revenue)			
49700	Insurance Recovery	27,164	0	0
49800	Transfers In	0	0	5,000
49800	Other Sources (Non-Revenue)	27,164	0	5,000
	Total Other Sources (Non-Revenue)	27,164	0	5,000
Total	Revenues & Other Sources (Non-Revenue)	7,199,533	5,653,283	7,251,752

Fund 141		General Purpose School			
Statement of Proposed Operations					
For Fiscal Year Ending June 30, 2021					
Account Number		Budgetary Basis 2019	Est & Bgt Thru April 2020	Proposed 2021	
Estimated/Appropriated/Actual Expenditures					
70000 Education					
71000 Instruction					
71100 Regular Instruction Program					
71100	116	Teachers	2,265,973	1,678,482	2,600,000
71100	117	Career Ladder Program	8,000	3,500	7,000
71100	128	Homebound Teachers	4,992	1,930	7,000
71100	163	Educational Assistants	181,162	193,648	200,000
71100	189	Other Salaries & Wages	0	0	2,000
71100	195	Certified Substitute Teachers	5,034	14,947	12,000
71100	198	Non-Certified Substitute Teachers	57,198	30,768	60,000
71100	201	Social Security	143,784	111,894	170,000
71100	204	State Retirement	243,935	185,078	275,000
71100	207	Medical Insurance	163,502	117,841	185,000
71100	210	Unemployment Compensation	170	420	2,000
71100	212	Employer Medicare	34,466	26,399	40,000
71100	311	Contracts With Other School Systems	0	0	3,000
71100	336	Maintenance And Repair Services-Equipr	0	0	500
71100	355	Travel	2,537	0	2,000
71100	399	Other Contracted Services	9,105	0	4,000
71100	429	Instructional Supplies And Materials	25,874	12,600	15,000
71100	449	Textbooks - Bound	48,775	73,926	105,000
71100	499	Other Supplies And Materials	242	0	1,000
71100	535	Fee Waiver	0	0	1,000
71100	599	Other Charges	305	0	2,000
71100	722	Regular Instruction Equipment	0	0	5,000
71100		Regular Instruction Program	3,195,054	2,451,433	3,698,500
71200 Special Education Program					
71200	116	Teachers	249,220	175,428	300,000
71200	128	Homebound Teachers	300	0	1,000
71200	163	Educational Assistants	40,226	5,499	40,000
71200	171	Speech Pathologist	56,777	61,034	80,000
71200	195	Certified Substitute Teachers	0	0	1,000
71200	198	Non-Certified Substitute Teachers	576	1,040	1,000
71200	201	Social Security	18,997	13,773	24,000
71200	204	State Retirement	35,252	16,963	32,000
71200	207	Medical Insurance	71,871	28,895	52,000
71200	210	Unemployment Compensation	(52)	6	1,000
71200	212	Employer Medicare	4,443	3,221	5,300
71200	312	Contracts With Private Agencies	0	0	15,000
71200	336	Maintenance And Repair Services-Equipr	0	0	500
71200	429	Instructional Supplies And Materials	0	0	500
71200	499	Other Supplies And Materials	52	54	500
71200	535	Fee Waiver	28	0	500
71200	599	Other Charges	0	0	0
71200	725	Special Education Equipment	1,080	546	19,000

Fund 141		General Purpose School				
Statement of Proposed Operations						
For Fiscal Year Ending June 30, 2021						
Account Number			Budgetary Basis 2019	Est & Bgt Thru April 2020	Proposed 2021	
71200	Special Education Program		478,770	306,459		573,300
71300	Vocational Education Program					
71300	116	Teachers	165,751	117,210		180,000
71300	117	Career Ladder Program	1,000	500		1,000
71300	198	Non-Certified Substitute Teachers	0	0		500
71300	201	Social Security	9,777	6,847		11,000
71300	204	State Retirement	16,898	12,034		18,500
71300	207	Medical Insurance	9,553	9,310		14,500
71300	210	Unemployment Compensation	8	21		1,000
71300	212	Employer Medicare	2,287	1,601		2,700
71300	336	Maintenance And Repair Services-Equipr	0	0		500
71300	356	Tuition	60	0		2,000
71300	429	Instructional Supplies And Materials	0	0		1,000
71300	499	Other Supplies And Materials	204	0		1,000
71300	535	Fee Waiver	0	0		1,000
71300	599	Other Charges	852	608		1,000
71300	730	Vocational Instruction Equipment	75,884	37,023		40,000
71300	Vocational Education Program		282,274	185,154		275,700
Total	Instruction		3,956,098	2,943,046		4,547,500
72000	Support Services					
72110	Attendance					
72110	105	Supervisor/Director	63,778	43,553		68,300
72110	117	Career Ladder Program	1,000	500		1,000
72110	201	Social Security	3,735	2,531		4,200
72110	204	State Retirement	6,776	4,683		7,000
72110	207	Medical Insurance	4,228	2,846		5,000
72110	210	Unemployment Compensation	1	6		200
72110	212	Employer Medicare	873	592		1,200
72110	355	Travel	509	555		1,000
72110	499	Other Supplies And Materials	100	0		500
72110	524	Inservice/Staff Development	490	175		1,000
72110	704	Attendance Equipment	0	0		500
72110	Attendance		81,490	55,441		89,900
72120	Health Services					
72120	105	Supervisor/Director	50,721	37,461		54,000
72120	131	Medical Personnel	47,142	33,161		51,500
72120	189	Other Salaries & Wages	16,347	15,035		26,000
72120	198	Non-Certified Substitute Teachers	0	0		400
72120	201	Social Security	6,323	4,764		8,000
72120	204	State Retirement	10,327	5,627		11,000
72120	207	Medical Insurance	4,468	2,859		6,000
72120	210	Unemployment Compensation	13	25		400
72120	212	Employer Medicare	1,587	1,198		2,000
72120	307	Communication	0	0		600
72120	348	Postal Charges	0	0		300
72120	355	Travel	762	956		2,000

Fund 141		General Purpose School		Statement of Proposed Operations For Fiscal Year Ending June 30, 2021		
Account Number		Budgetary Basis 2019	Est & Bgt Thru April 2020	Proposed 2021		
72120	413	Drugs And Medical Supplies	2,484	2,191	3,500	
72120	499	Other Supplies And Materials	18,069	2,583	10,000	
72120	524	Inservice/Staff Development	3,483	2,542	4,000	
72120	599	Other Charges	882	609	2,500	
72120	701	Administration Equipment	0	0	1,000	
72120		Health Services	162,608	109,011	183,200	
72130		Other Student Support				
72130	123	Guidance Personnel	101,347	69,702	107,000	
72130	189	Other Salaries & Wages	25,591	32,431	50,000	
72130	201	Social Security	7,127	5,824	10,000	
72130	204	State Retirement	12,643	9,138	14,000	
72130	207	Medical Insurance	13,627	11,494	19,000	
72130	210	Unemployment Compensation	18	24	600	
72130	212	Employer Medicare	1,713	1,362	2,400	
72130	309	Contracts With Government Agencies	11,958	18,032	35,000	
72130	322	Evaluation And Testing	2,090	0	3,500	
72130	355	Travel	1,224	0	1,200	
72130	399	Other Contracted Services	1,760	0	2,000	
72130	499	Other Supplies And Materials	165	1,530	2,000	
72130	524	Inservice/Staff Development	0	937	0	
72130		Other Student Support	179,263	150,474	246,700	
72210		Regular Instruction Program				
72210	105	Supervisor/Director	35,244	30,938	38,000	
72210	117	Career Ladder Program	2,000	1,000	2,000	
72210	129	Librarians	105,040	71,720	112,000	
72210	189	Other Salaries & Wages	77,050	66,085	92,000	
72210	196	In-Service Training	0	0	1,000	
72210	201	Social Security	6,705	4,154	9,000	
72210	204	State Retirement	11,628	8,054	13,000	
72210	207	Medical Insurance	9,263	11,275	18,000	
72210	210	Unemployment Compensation	27	47	800	
72210	212	Employer Medicare	3,137	2,334	3,700	
72210	336	Maintenance And Repair Services-Equipr	0	0	500	
72210	355	Travel	1,595	372	2,000	
72210	399	Other Contracted Services	0	0	500	
72210	432	Library Books/Media	2,065	2,097	4,000	
72210	499	Other Supplies And Materials	23,237	509	5,000	
72210	524	Inservice/Staff Development	6,459	185	3,000	
72210	599	Other Charges	959	9,942	1,000	
72210	790	Other Equipment	0	0	1,000	
72210		Regular Instruction Program	284,409	208,712	306,500	
72220		Special Education Program				
72220	105	Supervisor/Director	64,438	43,993	67,500	
72220	117	Career Ladder Program	1,000	500	1,000	
72220	124	Psychological Personnel	54,430	39,627	61,000	
72220	162	Clerical Personnel	0	0	500	

Fund 141		General Purpose School				
Statement of Proposed Operations						
For Fiscal Year Ending June 30, 2021						
Account Number			Budgetary Basis	Est & Bgt Thru	Proposed	
			2019	April 2020	2021	
72220	189	Other Salaries & Wages	5,715	4,741		7,000
72220	201	Social Security	7,382	5,238		8,000
72220	204	State Retirement	13,092	9,274		15,000
72220	207	Medical Insurance	7,791	5,226		9,000
72220	210	Unemployment Compensation	5	16		300
72220	212	Employer Medicare	1,726	1,225		2,000
72220	307	Communication	197	127		1,000
72220	336	Maintenance And Repair Services-Equipr	170	258		500
72220	355	Travel	1,875	1,120		2,500
72220	499	Other Supplies And Materials	77	0		1,000
72220	524	Inservice/Staff Development	0	0		500
72220		Special Education Program	157,898	111,345		176,800
72230		Vocational Education Program				
72230	105	Supervisor/Director	0	0		4,900
72230	201	Social Security	0	0		310
72230	204	State Retirement	0	0		450
72230	210	Unemployment Compensation	0	0		40
72230	212	Employer Medicare	0	0		80
72230	355	Travel	321	84		500
72230		Vocational Education Program	321	84		6,280
72250		Technology				
72250	117	Career Ladder Program	2,000	0		0
72250	138	Instructional Computer Personnel	122,536	59,240		131,500
72250	201	Social Security	7,427	3,242		7,000
72250	204	State Retirement	12,613	4,434		12,000
72250	207	Medical Insurance	4,246	4,546		7,000
72250	210	Unemployment Compensation	1	10		200
72250	212	Employer Medicare	1,737	805		2,300
72250	350	Internet Connectivity	4,860	7,245		10,000
72250	355	Travel	156	118		1,000
72250	470	Cabling	0	0		1,000
72250	471	Software	77,068	45,828		65,000
72250	499	Other Supplies And Materials	0	0		1,000
72250	524	Inservice/Staff Development	460	0		2,000
72250	722	Regular Instruction Equipment	70,396	41,039		60,000
72250	790	Other Equipment	0	0		2,000
72250		Technology	303,500	166,507		302,000
72310		Board Of Education				
72310	191	Board And Committee Members Fees	14,300	11,000		16,000
72310	201	Social Security	887	682		1,200
72310	207	Medical Insurance	38,588	37,372		57,000
72310	212	Employer Medicare	207	160		500
72310	305	Audit Services	4,500	4,600		6,000
72310	320	Dues And Memberships	6,541	6,697		8,000
72310	355	Travel	223	0		1,500
72310	399	Other Contracted Services	0	0		2,000

Fund 141		General Purpose School		
Statement of Proposed Operations				
For Fiscal Year Ending June 30, 2021				
Account Number		Budgetary Basis	Est & Bgt Thru April 2020	Proposed 2021
72310	499	Other Supplies And Materials	203	500
72310	506	Liability Insurance	0	2,000
72310	510	Trustee's Commission	34,177	38,000
72310	513	Workman's Compensation Insurance	61,675	64,000
72310	533	Criminal Investigation Of Applicants - TB	0	500
72310	Board Of Education	161,301	149,947	197,200
72320	Director Of Schools			
72320	101	County Official/Administrative Officer	95,144	92,000
72320	117	Career Ladder Program	1,000	1,000
72320	201	Social Security	5,389	7,200
72320	204	State Retirement	10,057	12,000
72320	207	Medical Insurance	9,638	12,000
72320	210	Unemployment Compensation	1	200
72320	212	Employer Medicare	1,260	1,900
72320	307	Communication	9,333	13,000
72320	320	Dues And Memberships	1,355	2,600
72320	348	Postal Charges	392	1,200
72320	355	Travel	1,161	2,500
72320	435	Office Supplies	328	1,500
72320	499	Other Supplies And Materials	371	1,500
72320	599	Other Charges	17	300
72320	Director Of Schools	135,446	109,717	148,900
72410	Office Of The Principal			
72410	104	Principals	149,388	158,000
72410	139	Assistant Principals	120,521	132,000
72410	161	Secretary(s)	48,410	52,000
72410	201	Social Security	18,452	20,000
72410	204	State Retirement	32,919	35,000
72410	207	Medical Insurance	24,702	15,000
72410	210	Unemployment Compensation	11	500
72410	212	Employer Medicare	4,316	4,900
72410	307	Communication	1,151	2,000
72410	336	Maintenance And Repair Services-Equipr	0	300
72410	355	Travel	113	1,000
72410	399	Other Contracted Services	0	300
72410	435	Office Supplies	0	300
72410	499	Other Supplies And Materials	0	300
72410	599	Other Charges	400	500
72410	701	Administration Equipment	0	1,000
72410	Office Of The Principal	400,383	281,922	423,100
72510	Fiscal Services			
72510	119	Accountants/Bookkeepers	36,671	48,000
72510	161	Secretary(s)	36,051	41,000
72510	189	Other Salaries & Wages	35,191	38,000
72510	201	Social Security	6,518	9,000
72510	204	State Retirement	10,446	12,000

Fund 141		General Purpose School		Statement of Proposed Operations		
For Fiscal Year Ending June 30, 2021				Budgetary	Est & Bgt	Proposed
				Basis	Thru	2021
				2019	April 2020	
Account Number						
72510	207	Medical Insurance	5,773	4,860	10,000	
72510	210	Unemployment Compensation	1	19	400	
72510	212	Employer Medicare	1,524	1,270	2,400	
72510	317	Data Processing Services	11,635	11,970	13,000	
72510	399	Other Contracted Services	1,440	1,035	2,500	
72510	411	Data Processing Supplies	613	945	2,000	
72510	435	Office Supplies	1,565	1,444	2,500	
72510	499	Other Supplies And Materials	299	0	1,000	
72510	599	Other Charges	0	474	900	
72510	701	Administration Equipment	0	0	1,000	
72510	Fiscal Services		147,727	122,967	183,700	
72610	Operation Of Plant					
72610	166	Custodial Personnel	178,030	143,072	180,000	
72610	201	Social Security	10,665	8,671	13,000	
72610	204	State Retirement	16,522	9,121	18,000	
72610	207	Medical Insurance	40,576	22,892	42,000	
72610	210	Unemployment Compensation	51	85	1,500	
72610	212	Employer Medicare	2,495	2,027	4,600	
72610	328	Janitorial Services	0	0	500	
72610	399	Other Contracted Services	11,635	8,850	12,000	
72610	410	Custodial Supplies	35,560	15,545	27,000	
72610	415	Electricity	181,176	147,608	195,000	
72610	434	Natural Gas	53,886	28,619	40,000	
72610	454	Water And Sewer	40,696	31,006	40,000	
72610	499	Other Supplies And Materials	988	337	2,500	
72610	502	Building And Contents Insurance	86,029	85,832	88,000	
72610	599	Other Charges	2,151	0	1,200	
72610	720	Plant Operation Equipment	29,465	2,198	1,000	
72610	Operation Of Plant		689,925	505,863	666,300	
72620	Maintenance Of Plant					
72620	105	Supervisor/Director	37,996	32,198	41,700	
72620	189	Other Salaries & Wages	1,440	1,360	2,200	
72620	201	Social Security	2,386	2,031	3,800	
72620	204	State Retirement	3,829	2,483	6,000	
72620	207	Medical Insurance	5,773	4,862	7,000	
72620	210	Unemployment Compensation	0	8	200	
72620	212	Employer Medicare	558	475	1,000	
72620	307	Communication	780	761	1,200	
72620	335	Maintenance And Repair Services-Buildin	18,367	18,921	19,000	
72620	336	Maintenance And Repair Services-Equipr	30,942	31,513	31,000	
72620	338	Maintenance And Repair Services-Vehicl	0	0	1,000	
72620	399	Other Contracted Services	5,808	318	7,000	
72620	499	Other Supplies And Materials	2,013	600	5,000	
72620	717	Maintenance Equipment	723	0	10,000	
72620	Maintenance Of Plant		110,615	95,530	136,100	
72710	Transportation					

Fund 141		General Purpose School			
Statement of Proposed Operations					
For Fiscal Year Ending June 30, 2021					
Account Number		Budgetary Basis	Est & Bgt Thru	Proposed	
		2019	April 2020	2021	
72710	142	Mechanic(s)	37,696	32,198	47,000
72710	146	Bus Drivers	112,240	78,798	119,000
72710	189	Other Salaries & Wages	16,543	11,650	19,000
72710	201	Social Security	9,739	7,430	12,000
72710	204	State Retirement	15,761	9,005	17,000
72710	207	Medical Insurance	16,719	12,710	19,000
72710	210	Unemployment Compensation	44	58	900
72710	212	Employer Medicare	2,384	1,750	3,000
72710	307	Communication	501	711	1,500
72710	351	Rentals	0	0	200
72710	355	Travel	0	0	600
72710	412	Diesel Fuel	0	0	55,000
72710	425	Gasoline	55,001	40,298	10,000
72710	433	Lubricants	2,450	2,034	4,000
72710	450	Tires And Tubes	7,714	2,738	8,000
72710	453	Vehicle Parts	23,475	11,365	30,000
72710	499	Other Supplies And Materials	1,982	459	4,000
72710	599	Other Charges	4,244	3,318	4,000
72710	729	Transportation Equipment	105,880	142,255	115,000
72710	Transportation	412,373	356,777	469,200	
Total	Support Services	3,227,259	2,424,297	3,535,880	
73000	Operation Of Non-Instructional Services				
73300	Community Services				
73300	105	Supervisor/Director	41,152	29,292	45,200
73300	116	Teachers	50,425	31,990	67,000
73300	117	Career Ladder Program	1,000	500	1,000
73300	163	Educational Assistants	6,030	2,878	10,000
73300	165	Cafeteria Personnel	2,198	1,549	3,600
73300	189	Other Salaries & Wages	42,563	20,204	30,000
73300	201	Social Security	8,489	5,044	15,000
73300	204	State Retirement	14,699	8,944	24,000
73300	207	Medical Insurance	6,399	5,112	8,000
73300	210	Unemployment Compensation	4	10	300
73300	212	Employer Medicare	1,986	1,179	3,900
73300	355	Travel	0	0	1,000
73300	399	Other Contracted Services	0	0	1,500
73300	422	Food Supplies	0	4,771	500
73300	429	Instructional Supplies And Materials	2,499	0	10,000
73300	499	Other Supplies And Materials	20,416	12,847	20,000
73300	524	Inservice/Staff Development	460	5,864	3,000
73300	599	Other Charges	1,262	14,808	1,500
73300	790	Other Equipment	1,594	0	5,000
73300	Community Services	201,176	144,992	250,500	
73400	Early Childhood Education				
73400	105	Supervisor/Director	12,741	8,696	20,000
73400	116	Teachers	105,340	72,507	111,500
73400	162	Clerical Personnel	0	0	500

Fund 141 General Purpose School					
Statement of Proposed Operations			Budgetary	Est & Bgt	Proposed
For Fiscal Year Ending June 30, 2021			Basis	Thru	
Account Number			2019	April 2020	2021
73400	163	Educational Assistants	47,553	42,553	55,000
73400	198	Non-Certified Substitute Teachers	0	0	500
73400	201	Social Security	9,013	6,752	12,000
73400	204	State Retirement	16,906	11,575	20,000
73400	207	Medical Insurance	35,556	26,317	40,000
73400	210	Unemployment Compensation	18	32	500
73400	212	Employer Medicare	2,108	1,579	4,000
73400	307	Communication	630	522	1,200
73400	355	Travel	0	56	2,200
73400	399	Other Contracted Services	0	0	400
73400	422	Food Supplies	0	0	3,000
73400	429	Instructional Supplies And Materials	10,329	599	17,000
73400	499	Other Supplies And Materials	4,950	4,167	10,000
73400	524	Inservice/Staff Development	2,500	2,476	2,500
73400	599	Other Charges	904	239	1,000
73400	790	Other Equipment	0	0	1,000
73400		Early Childhood Education	248,548	178,070	302,300
Total		Operation Of Non-Instructional Services	449,724	323,062	552,800
76000		Capital Outlay			
76100		Regular Capital Outlay			
76100	304	Architects	42,507	4,766	15,000
76100	331	Legal Services	335	0	10,000
76100	706	Building Construction	0	0	50,000
76100	707	Building Improvements	41,949	19,871	75,000
76100	711	Furniture And Fixtures	34,055	6,935	15,000
76100	724	Site Development	401,020	8,950	50,000
76100	790	Other Equipment	31,565	11,426	10,000
76100	799	Other Capital Outlay	0	0	10,000
76100		Regular Capital Outlay	551,431	51,948	235,000
Total		Capital Outlay	551,431	51,948	235,000
Total		Education	8,184,512	5,742,353	8,871,180
80000		Debt Service			
82100		Principal On Debt			
82130		Education			
82130	612	Principal On Other Loans	75,000	77,000	88,000
82130		Education	75,000	77,000	88,000
Total		Principal On Debt	75,000	77,000	88,000
82200		Interest On Debt			
82230		Education			
82230	613	Interest On Other Loans	41,870	20,431	50,000
82230		Education	41,870	20,431	50,000
Total		Interest On Debt	41,870	20,431	50,000
82300		Other Debt Service			
82330		Education			
82330	699	Other Debt Service	0	0	10,000
82330		Education	0	0	10,000

Fund 141 General Purpose School

Statement of Proposed Operations
For Fiscal Year Ending June 30, 2021

Account Number	Budgetary Basis 2019	Est & Bgt Thru April 2020	Proposed 2021
Total Other Debt Service	0	0	10,000
Total Debt Service	116,870	97,431	148,000
Total Expenditures	8,301,382	5,839,784	9,019,180
99000 Other Uses			
99100 Transfers Out			
99100 590 Transfers To Other Funds	0	200,000	0
99100 Transfers Out	0	200,000	0
99100 Other Uses	0	200,000	0
Total Other Uses	0	200,000	0
Total Expenditures & Other Uses	8,301,382	6,039,784	9,019,180

Fund 141 General Purpose School				
Statement of Proposed Operations				
For Fiscal Year Ending June 30, 2021				
Account Number		Budgetary Basis 2019	Est & Bgt Thru April 2020	Proposed 2021
Excess of Estimated Revenue Over				
Under Estimated Expenditures		(1,101,849)	(386,501)	(1,767,428)
Estimated Beg Fund Bal JULY 01		0	0	(386,501)
Prior Prior Year Ending Encumbered Fund Balance	0			
Excess/Deficit Revenues/Expenditures	0			
Adjustments	0			
Prior Year Ending Fund Bal	0			
Adjustment		0		
Estimated End Fund Bal JUNE 30		0	(386,501)	(2,153,929)

Fund 143 Central Cafeteria		Budgetary	Est & Bgt	Proposed
Statement of Proposed Operations		Basis	Thru	
For Fiscal Year Ending June 30, 2021		2019	April 2020	2021
Account Number	Revenues			
Estimated/Appropriated/Actual Revenues				
43000	Charges For Current Services			
43500	Education Charges			
43521	Lunch Payments - Children	0	799	10,000
43522	Lunch Payments - Adults	12,950	7,508	30,000
43523	Income From Breakfast	0	0	10,000
43524	Special Milk Sales	0	0	1,000
43525	A La Carte Sales	53,685	36,727	72,000
Total	Education Charges	66,635	45,034	123,000
Total	Charges For Current Services	66,635	45,034	123,000
44000	Other Local Revenues			
44100	Recurring Items			
44110	Investment Income	1,166	460	1,000
44170	Miscellaneous Refunds	1,926	0	1,000
Total	Recurring Items	3,092	460	2,000
Total	Other Local Revenues	3,092	460	2,000
46000	State Of Tennessee			
46500	State Education Funds			
46520	School Food Service	4,414	4,656	5,000
Total	State Education Funds	4,414	4,656	5,000
46800	Other State Revenues			
46980	Other State Grants - Van Buren High Sch	0	2,287	0
Total	Other State Revenues	0	2,287	0
Total	State Of Tennessee	4,414	6,943	5,000
47000	Federal Government			
47100	Federal Through State			
47111	USDA School Lunch Program	268,555	188,670	250,000
47112	USDA - Commodities	26,983	0	40,000
47113	Breakfast	124,082	96,083	140,000
47114	USDA - Other	7,247	6,803	10,000
Total	Federal Through State	426,867	291,556	440,000
Total	Federal Government	426,867	291,556	440,000
Total	Revenues	501,008	343,993	570,000
Total	Revenues	501,008	343,993	570,000

Fund 143		Central Cafeteria			
Statement of Proposed Operations			Budgetary	Est & Bgt	Proposed
For Fiscal Year Ending June 30, 2021			Basis	Thru	
Account Number			2019	April 2020	2021
Estimated/Appropriated/Actual Expenditures					
70000 Education					
73000 Operation Of Non-Instructional Services					
73100 Food Service					
73100	105	Supervisor/Director	37,149	31,732	41,500
73100	165	Cafeteria Personnel	166,841	139,598	179,000
73100	201	Social Security	12,465	10,494	17,000
73100	204	State Retirement	19,158	11,231	22,500
73100	207	Medical Insurance	11,593	10,900	35,000
73100	210	Unemployment Compensation	50	85	1,200
73100	212	Employer Medicare	2,918	2,460	4,500
73100	307	Communication	848	224	1,400
73100	336	Maintenance And Repair Services-Equipr	10,844	12,461	12,000
73100	355	Travel	221	0	1,000
73100	399	Other Contracted Services	4,130	4,112	6,000
73100	421	Food Preparation Supplies	15,838	11,464	17,000
73100	422	Food Supplies	223,036	195,696	260,000
73100	435	Office Supplies	1,299	264	1,800
73100	451	Uniforms	807	647	1,500
73100	469	Usda - Commodities	26,983	0	40,000
73100	499	Other Supplies And Materials	7,200	144	2,000
73100	524	Inbervice/Staff Development	323	212	1,000
73100	599	Other Charges	160	160	1,000
73100	710	Food Service Equipment	3,157	6,506	30,000
73100 Food Service			545,020	438,390	675,400
Total Operation Of Non-Instructional Services			545,020	438,390	675,400
Total Education			545,020	438,390	675,400
Total Expenditures			545,020	438,390	675,400
Total Expenditures			545,020	438,390	675,400

Fund 143 Central Cafeteria				
Statement of Proposed Operations				
For Fiscal Year Ending June 30, 2021				
Account Number		Budgetary Basis 2019	Est & Bgt Thru April 2020	Proposed 2021
Excess of Estimated Revenue Over				
Under Estimated Expenditures		(44,012)	(94,397)	(105,400)
Estimated Beg Fund Bal JULY 01		0	0	(94,397)
Prior Prior Year Ending				
Encumbered Fund Balance		0		
Excess/Deficit				
Revenues/Expenditures		0		
Adjustments		0		
Prior Year Ending Fund Bal		0		
Adjustment		0		
Estimated End Fund Bal JUNE 30		0	(94,397)	(199,797)

Committee A

June 10th 2020

Roll Call:

Members present: David Chandler, Mickey Robinson, Robert Van Winkle, Henry Seamons, and Will Maxwell. Mayor Greg Wilson also in attendance and several employees from the State of Tennessee Comptroller's office, Director of schools Cheryl Cole, Sherriff Eddie Carter, Jail Admin. Jarred Campbell, County Attorney Howard Upchurch (This meeting was conducted through conference call due to Covid-19)

Audit Recommendations:

Several employees of the State of Tennessee comptroller's Office spoke with the committee about our current financial situation and the actions needed to have a positive outcome.

Budget amendments for General Schools

Director of schools presented budget amendments from the general school budget to request to be approved by full commission. See Attachment

Motion to approve by Mr. Chandler and a second by Mr. Van Winkle. All Voted Yes.

Other County Funds Amendments

Finance Director Jessica Grissom Presented several attached budget amendments for review and approval by the committee.

Motion was made by Mr. Chandler to approve the presented amendments seconded by Mr. Robinson. All voted Yes

Solid Waste Exemptions:

Roger Johnson, Baker Mtn. Rd. Signal \$7 Charge

Mr. Chandler made the motion to approve the exemptions and rate adjustments listed above Seconded by Mr. Robinson. All Voted Yes.

Transfer of funds from General to GDS

Mr. Chandler made a motion to transfer \$110,000 from General Fund to Debt Service due to the loss of Hotel /Motel Tax Seconded by Mr. Robinson. All voted yes.

Adjourn

Motion was made by Mr. Robinson to Adjourn and seconded by Mr. Seamons. All Voted Yes

Van Buren County Board of Education
Transaction Pre-Post Report

Date: 6/5/2020 11:10 AM
User: Joan Moffitt

Fund 141

Type	GL Account	Description	Period	Date	Debit Amount	Credit Amount
BA	141-76100-707-	Amend Original Budget GP	June 2020	6/5/2020	\$70,000.00	\$0.00
BA	141-71100-116-	Amend Original Budget GP	June 2020	6/5/2020	\$0.00	\$70,000.00
BA	141-71100-204-	Amend Original Budget GP	June 2020	6/5/2020	\$0.00	\$55,000.00
BA	141-71100-207-	Amend Original Budget GP	June 2020	6/5/2020	\$0.00	\$40,000.00
BA	141-76100-724-	Amend Original Budget GP	June 2020	6/5/2020	\$6,000.00	\$0.00
BA	141-72220-124-	Amend Original Budget GP	June 2020	6/5/2020	\$0.00	\$6,000.00
BA	141-76100-706-	Amend Original Budget GP	June 2020	6/5/2020	\$12,000.00	\$0.00
BA	141-72510-189-	Amend Original Budget GP	June 2020	6/5/2020	\$0.00	\$12,000.00
BA	141-76100-706-	Amend Original Budget GP	June 2020	6/5/2020	\$2,000.00	\$0.00
BA	141-72410-104-	Amend Original Budget GP	June 2020	6/5/2020	\$0.00	\$2,000.00
BA	141-72410-139-	Amend Original Budget GP	June 2020	6/5/2020	\$0.00	\$4,000.00
BA	141-72410-161-	Amend Original Budget GP	June 2020	6/5/2020	\$0.00	\$5,000.00
BA	141-72410-207-	Amend Original Budget GP	June 2020	6/5/2020	\$0.00	\$9,000.00
					\$203,000.00	\$203,000.00

Fund Totals:

\$203,000.00

\$203,000.00

\$203,000.00

W

Van Buren County Executive

2019-2020 budget Amendments

Fund 101

6/10/2020

Function	Obj.Code	Description	Explanation	Debit	Credit
51100	191	Commission			5,000
	210	Unemployment	pd out once on new		32
	309		Commissioners		
51300	122	purchasing	Heathers yearly should be \$28,600		1,755
	201	Social security			200
	212	Employer medicare			50

	332	Legal Notices		500
	355	Travel	1,500	
51400	101	Attorney	this increase was from the bond note	15,000
51800	149	Laborers		1,500
	204	Retirement		850
	210	unemployment		25
	454	water		3,500
52300	210	unemployment		60
54110	119	bookkeeper	(Jarrod)	2,500
	338	vehicle maint.		4,500
54210	149	food service		9,500
	187	overtime (co)		7,000
	317	data processing		300
	340	medical		80,000
	410	custodial supplies		3,000
	599	other charges		9,000
54610	599	other charges	autopsies	4,200
51100	309	contract w/gov agencies (Grant line item)	146,972	
39000		Fund balance		
		Fund Balance		
		Total	148,472	148,472

**Van Buren County Executive
2019-2020 Budget Amendments**

Public Safety

Fund 101

6/10/2020

Function	Obj.code	Description	Explanation	Debit	Credit
55731	147	Part time personnel			96
	201	social security			6
	210	unemployment			2
	212	Medicare			2
56300	169	part time personnel			100
	201	social security			7
	210	unemployment			2
	212	Medicare			2
58400	510	trustee commission			8,000
51100	309	contracts w/gov agencies		8,217	
		Fund Balance	Total	8,217	8,217

Van Buren County Executive

2019-2020 Budget Amendments

			Fund 112	6/10/2020	
Function	Obj.code	Description	Explanation	Debit	Credit
51800	425	Gas			100
58400	510	Trustee Commission			900
39000		Fund Balance		1,000	
		Total		1,000	1,000

Van Buren County Executive

2019-2020 Budget Amendments

			Fund 116	6/10/2020	
Function	Obj.code	Description	Explanation	Debit	Credit
55731	210	unemployment			200
	412	diesel fuel			2,200
55732	210	unemployment			60
55732	510	Trustee's Commission			400
39000		Fund Balance		2,860	
		Total		2,860	2,860

Van Buren County Executive

2019-2020 Budget Amendments

			Fund 118	6/10/2020	
Function	Obj.code	Description	Explanation	Debit	Credit
55130	131	Medical personnel			50,000
	201	social security			1,500
	212	unemployment			300
	399	contract services			2,800
	510	Trustee commission			775
39000		Fund Balance		55,375	
		Fund Balance		55,375	55,375

Van Buren County Executive

2019-2020 Budget Amendments

			Fund 120	6/10/2020	
Function	Obj.code	Description	Explanation	Debit	Credit
54310	502	Insurance			1,900
58400	510	Trustee Commission			1,000
3900		Fund Balance		2,900	
		Total		2,900	2,900

Van Buren County Executive

2019-2020 Budget Amendments

			Fund 122	6/10/2020	
Function	Obj.code	Description	Explanation	Debit	Credit
58400	510	Trustee commission			12
39000		Fund Balance		12	
		Fund Balance		12	
			Total		12

Van Buren County Executive

2019-2020 Budget Amendments

			Fund 151	6/10/2020	
Function	Obj.code	Description	Explanation	Debit	Credit
82110	602	principal on notes			362,000
	604	interest on notes	bond refinance		6,674,000
82310	510	Trustee commission			82
39000		Fund Balance		7,036,082	
		Total		7,036,082	7,036,082

RECEIVED
MAR 30 2020

LAW OFFICE
of
HOWARD L. UPCHURCH
ATTORNEY AT LAW
P.O. BOX 381
PIKEVILLE, TENNESSEE 37367
(423)447-2903
(423)447-6672 (FAX)

December 30, 2019

Greg Wilson
Van Buren County Mayor
P.O. Box 217
Spencer, Tennessee 38585

Via email: mayorgwilson@outlook.com

FOR SERVICES RENDERED:

Re: \$7,000,000 General Obligation Bonds, Series 2019 of Van Buren County,
Tennessee

11/22/2019 Opinion letter -bond issuance

TOTAL DUE LAW OFFICE OF HOWARD L. UPCHURCH \$8,500.00

Date: JUN - 3 - 2020

Name Roger D. Johnson 519 Gross Road
Address Baker Mt Rd Soddy Daisy TN
Account# 209081-019387 37379

Send to Van Buren County Mayor 121 Taft Drive Spencer, TN 38585.

Caney Fork Electric or Fall Creek Falls Utility District (Please circle one)

I am submitting this letter of appeal to be excluded from the Solid Waste Fee of Van Buren County for the following reasons.

This is a hunting camp & only used
for RVs Nov thru Feb.

Signed: Roger D. Johnson :Resident of Van Buren
County

Committee A Chairman William Maxwell brought forward action that needs to be taken from the May 25, 2020 and June 10, 2020 Meetings.

During the May 28, 2020 Committee A Meeting (Budget Committee) the Solid Waste Committee approved the yearly Solid Waste Report presented by Lesa Luck from UCDD. They also worked on a rough draft of the upcoming 2020/2021 County Budget. Director of Schools Cheryl Cole was present at the Budget Meeting with information from the Board of Education's upcoming Budget. **No action was taken by the Full Commission on this meeting.**

In Committee A Meeting on June 10, 2020 several employees were present from the State of Tennessee Comptroller's of the Treasury to discuss with the Budget Committee the County's current Financial situation and action that needs to be taken to have a positive outcome for Van Buren County.

First action taken by the Full Commission was the budget amendments for General Schools listed as following:

Budget Amendments for General Schools

Van Buren County Board of Education
Transaction Pre-Post Report

Date: 6/5/2020 11:10 AM
User: Joan Moffitt

Type	GL Account	Description	Period	Date	Debit Amount	Credit Amount
BA	141-76100-707-	Amend Original Budget GP	June 2020	6/5/2020	\$0.00	\$0.00
BA	141-71100-116-	Amend Original Budget GP	June 2020	6/5/2020	\$0.00	\$70,000.00
BA	141-71100-204-	Amend Original Budget GP	June 2020	6/5/2020	\$0.00	\$55,000.00
BA	141-71100-207-	Amend Original Budget GP	June 2020	6/5/2020	\$0.00	\$40,000.00
BA	141-76100-724-	Amend Original Budget GP	June 2020	6/5/2020	\$0.00	\$0.00
BA	141-72220-124-	Amend Original Budget GP	June 2020	6/5/2020	\$0.00	\$6,000.00
BA	141-76100-706-	Amend Original Budget GP	June 2020	6/5/2020	\$12,000.00	\$0.00
BA	141-72510-189-	Amend Original Budget GP	June 2020	6/5/2020	\$0.00	\$12,000.00
BA	141-76100-706-	Amend Original Budget GP	June 2020	6/5/2020	\$20,000.00	\$0.00
BA	141-72410-104-	Amend Original Budget GP	June 2020	6/5/2020	\$0.00	\$2,000.00
BA	141-72410-139-	Amend Original Budget GP	June 2020	6/5/2020	\$0.00	\$4,000.00
BA	141-72410-161-	Amend Original Budget GP	June 2020	6/5/2020	\$0.00	\$5,000.00
BA	141-72410-207-	Amend Original Budget GP	June 2020	6/5/2020	\$0.00	\$9,000.00
					\$203,000.00	\$203,000.00
Fund Totals:					\$203,000.00	\$203,000.00

CV

William Maxwell made a motion, second by Mickey Robinson to approve the budget Amendments under the General School Budget.

Upon roll call: David Chandler, Joey Grissom, Terry Hickey, William Maxwell, Mickey Robinson, Henry Seamons, Brian Simmons, Robert Van Winkle and Michael Woodlee voted yes. Bill Mosley abstained. 9-yes votes, 1-abstained. No changes to any yes vote. Motion passed.

Other County Fund Amendments (For approval by Full Commission)

Van Buren County Executive

2019-2020 budget Amendments			Fund 101	6/10/2020	
Function	Obj.Code	Description	Explanation	Debit	Credit
51100	191	Commission			5,000
	210	Unemployment	pd out once on new		32
	309		Commissioners		
51300	122	purchasing	Heathers yearly should be \$28,600		1,755
	201	Social security			200
	212	Employer medicare			50
	332	Legal Notices			500
	355	Travel		1,500	
51400	101	Attorney	this increase was from the bond note		15,000
51800	149	Laborers			1,500
	204	Retirement			850
	210	unemployment			25
	454	water			3,500
52300	210	unemployment			60
54110	119	bookkeeper	(Jarrod)		2,500
	338	vehicle maint.			4,500
54210	149	food service			9,500
	187	overtime (co)			7,000
	317	data processing			300
	340	medical			80,000
	410	custodial supplies			3,000
	599	other charges			9,000
54610	599	other charges	autopsies		4,200
51100	309	contract w/gov agencies (Grant line item)		146,972	
39000		Fund balance			
		Fund Balance			
		Total		148,472	148,472

Van Buren County Executive 2019-2020 Budget Amendments			Public Safety Fund 101	6/10/2020	
Function	Obj.code	Description	Explanation	Debit	Credit
55731	147	Part time personnel			96
	201	social security			6
	210	unemployment			2
	212	Medicare			2
56300	169	part time personnel			100
	201	social security			7
	210	unemployment			2
	212	Medicare			2
58400	510	trustee commission			8,000
51100	309	contracts w/gov agencies		8,217	
		Fund Balance	Total	8,217	8,217

Van Buren County Executive 2019-2020 Budget Amendments			Fund 112	6/10/2020	
Function	Obj.code	Description	Explanation	Debit	Credit
51800	425	Gas			100
58400	510	Trustee Commission			900
39000		Fund Balance		1,000	
		Total		1,000	1,000

Van Buren County Executive 2019-2020 Budget Amendments			Fund 116	6/10/2020	
Function	Obj.code	Description	Explanation	Debit	Credit
55731	210	unemployment			200
	412	diesel fuel			2,200
55732	210	unemployment			60
55732	510	Trustee's Commission			400
39000		Fund Balance		2,860	
		Total		2,860	2,860

Van Buren County Executive 2019-2020 Budget Amendments			Fund 118	6/10/2020	
Function	Obj.code	Description	Explanation	Debit	Credit
55130	131	Medical personnel			50,000
	201	social security			1,500
	212	unemployment			300
	399	contract services			2,800
	510	Trustee commission			775
39000		Fund Balance		55,375	
		Fund Balance		55,375	55,375

Van Buren County Executive

2019-2020 Budget Amendments			Fund 120	6/10/2020	
Function	Obj.code	Description	Explanation	Debit	Credit
54310	502	Insurance			1,900
58400	510	Trustee Commission			1,000
3900		Fund Balance		2,900	
		Total		2,900	2,900

Van Buren County Executive

2019-2020 Budget Amendments			Fund 122	6/10/2020	
Function	Obj.code	Description	Explanation	Debit	Credit
58400	510	Trustee commission			12
39000		Fund Balance		12	
		Fund Balance		12	
		Total			12

Van Buren County Executive

2019-2020 Budget Amendments			Fund 151	6/10/2020	
Function	Obj.code	Description	Explanation	Debit	Credit
82110	602	principal on notes			362,000
	604	interest on notes	bond refinance		6,674,000
82310	510	Trustee commission			82
39000		Fund Balance		7,036,082	
		Total		7,036,082	7,036,082

William Maxwell brought forward Budget Amendments for the County that needs approval from the full Commission. William Maxwell made a motion, second by Henry Seamons to approve the Amendments as presented.

Upon roll call: David Chandler, Joey Grissom, Terry Hickey, William Maxwell, Bill Mosley, Mickey Robinson, Henry Seamons, Brian Simmons, Robert Van Winkle and Michael Woodlee voted yes. No changes to any yes vote. Motion passed.

Transfer of Funds from General to GDS (101-51800-590 General Fund to GDS)

William Maxwell made a motion, second by Henry Seamons a transfer from General Fund to Debt Services for \$110,000.00 and this was due to the loss of the Hotel/Motel tax in order to make our debt service commitment.

Upon roll call: David Chandler, Joey Grissom, Terry Hickey, William Maxwell, Bill Mosley, Mickey Robinson, Henry Seamons, Brian Simmons, Robert Van Winkle and Michael Woodlee voted yes. No changes to any yes vote. Motion passed.

The Month of July County Commission Meeting

William Maxwell made a motion, second by Mickey Robinson to move the July County Commission Meeting to July 28, 2020 to allow an extra week to prepare the Budget in order to meet that deadline.

Upon roll call: David Chandler, Joey Grissom, Terry Hickey, William Maxwell, Bill Mosley, Mickey Robinson, Henry Seamons, Brian Simmons, Robert Van Winkle and Michael Woodlee voted yes. No changes to any yes vote. Motion passed.

Budget Meetings, Committee A

Committee A Meeting will be July 9, 2020 @2:30 at the Administrative Building and July 14, 2020 @ 10:00 a.m. only if needed.

Committee B Report

Committee B

June 9th 2020

Members present: Brian Simmons, Joey Grissom, Terry Hickey, Michael Woodlee, and Bill Mosely. Also present: Mayor Wilson and Road Supervisor Randy Oakes.

Item # 1 Double Bridges Road

It has been requested by Citizens that Double Bridges road be added Back to the county road list, A portion of the road is still listed as a county road but around 3/10s of a mile is not. After discussion it was decided that Road Supervisor Randy Oakes and Commissioner Bill Mosely will go and inspect this portion of the road that is no longer on the county list to see if it meets the county's standers to be added back to our list. We will bring it back through Committee B after this is done.

Item #2 Randy Oaks request for Source well Contract Purchasing

The Highway Department has already been a member since 03/24/2015 but needs this put in the minutes and County approval for Audit purposes. Motion was made by Terry and seconded by Michael to send to full Commission for approval. All were in favor.

Item #3 Recycle building and Area in industrial Park

We were informed by the Mayor that there is an interest from a Manufacturing Company to set up a factory to make face mask, If they chose to set up in Van Buren county they would like to use the recycle building for their factory. We would let them use the building for 10 years and they would hire 30 people. If this does work out we would move our recycling to the BDS building until the Fuel Company takes it over and after that the Fuel Company would be taking all the recycling anyway. Motion was made by Michael and seconded by Terry to bring to full Commission to allow the Mayor to proceed. All were in favor.

Some local Van Buren County Residents are in the process of putting in a USDA Slaughter house in the county. If they can get TDED approval for the site they wish to use. However If the site they own is not approved we would like to let them use the area in the Industrial Park that we had previously approved for the Sullivan Slaughter house with the same stipulations. They build their own building we let them stay 10 years and they hire 10 people. Motion made by Michael seconded by Bill to bring to full Commission. All were in favor.

Committee B Chairman Brian Simmons brought forward action that needs to be taken from the Full Commission from the June 9, 2020 Committee B Meeting.

Randy Oakes request for Sourcewell contract purchasing approval

Road Superintendent Randy Oakes was present asking for approval for Sourcewell contract purchasing. The Highway Department has already been a member since 3-24-2015 but this action needs to be added to the minutes for the record. Brian Simmons made a motion, second by Bill Mosley to allow the Highway Department to use Sourcewell contract.

Upon roll call: David Chandler, Joey Grissom, Terry Hickey, William Maxwell, Bill Mosley, Mickey Robinson, Henry Seamons, Brian Simmons, Robert Van Winkle and Michael Woodlee voted yes. No changes to any yes vote. Motion passed. **Agreement as following:**

*Van Buren County Highway Department
P.O. Box 106
Spencer, Tennessee
38585*

May 21, 2020

To the Honorable Van Buren County Commissioners:

The Van Buren County Highway Department seek approval and acknowledgement from the Van Buren County Commissioners, of the use of **Sourcewell**, *formerly **NJPA*** by the Van Buren County Highway Department.

We have been a member of NJPA *Sourcewell* since 03/24/2015. We applied online and in doing so, they did not require a contract. State Audit would like to see this documented. Please find a copy of the contract for your records and we request a copy be put in this meeting's minutes for future reference.

As always, thank you all for all you do.

Sincerely,

A handwritten signature in cursive script that reads "Randy Oakes".

Randy Oakes




SOURCEWELL AGREEMENT

This Agreement, made effective on the date hereof, by and between Sourcewell (formerly known as National Joint Powers Alliance) and VAN BUREN COUNTY HWY DEPT (hereinafter referred to as the "Member").

Agreement

1. Sourcewell, a public entity whose creation was authorized by Minn. Stat. § 123A.21, has followed procurement procedures for products and services offered by this Agreement in accordance with Minn. Stat. § 471.345. Sourcewell is permitted to engage in cooperative purchasing pursuant to Minn. Stat. § 123A.21 Subd. 7(23).
2. It is the sole responsibility of each Member to follow state and local procurement statutes and rules as it pertains to cooperative purchasing or joint power Agreements with in-state or out-of-state public agencies.
3. Sourcewell makes cooperative purchasing contracts available to Members "as is," and is under no obligation to revise the terms, conditions, scope, price, and/or any other conditions of the contract for the benefit of the Member. Members are permitted to negotiate and agree to additional terms and conditions with Vendors directly.
4. Each party shall be responsible for its acts and the results thereof, to the extent authorized by law, and will not be responsible for the acts of the other party and the results thereof. The Member will be responsible for all aspects of its purchase, including ordering its goods and/or services, inspecting and accepting the goods and/or services, and paying the Vendor who will have directly billed the Member placing the order.
5. The use of each contract by the Member will adhere to the terms and conditions of the Sourcewell contract.
6. Any dispute which may arise between the Member and the Vendor are to be resolved between the Member and the Vendor.
7. This Agreement incorporates all Agreements, covenants and understandings between Sourcewell and the Member. No prior Agreement or understanding, verbal or otherwise, by the parties or their agents, shall be valid or enforceable unless embodied in this Agreement. This Agreement shall not be altered, changed or amended except by written amendment executed by both parties.

Member Name

By RANDY OAKES 
Its VAN BUREN HWY SUPERINTENDENT

TITLE

MAY 21, 2020 (MEMBERSHIP 3/24/2015)

DATE

Sourcewell

DocuSigned by:
Chad Connette
Executive Director/CEO

TITLE

5/21/2020 | 3:16 PM CDT

DATE

Rev. 5/2018



MEMBER INFORMATION

Indicate an address to which correspondence may be delivered.

Organization Name*	<u>VAN BUREN COUNTY HIGHWAY DEPT</u>
Address*	<u>PO BOX 106 / 432 SULLIVAN RD</u>
City	<u>SPENCER</u>
State/Province Code	<u>TN</u> ZIP code* <u>38585</u>
Country	<u>UNITED STATES</u>
Employer Identification Number	<u>62-6000888</u>
Website	<u></u>
Contact person* (First, Last)	<u>RANDY OAKES</u>
Job Title*	<u>VAN BUREN CO HWY SUPERINTENDEN</u>
Job Role*	<u>SUPERINTENDENT OVER ADMINISTRAT</u>
E-mail*	<u>vbc.hwy.dept@gmail.com</u>
Phone*	<u>931-946-2161</u>

Organization Type:

Government

- Federal
- State
- County
- Municipality
- Tribal
- Township
- Special District

Education

- Pre-K
- Public K-12
- Private K-12
- Public Higher Ed
- Private Higher Ed

Recycle Building and Area in Industrial Park

Mayor Wilson brought to Committee B's attention that there is interest from a manufacturing Company to set up a Factory to make face mask. Committee B would like them to use the recycling Building for their Factory. If so, we would let them use the Building for 10 years and they could hire up to 30 people. Brian Simmons made a motion, second by Bill Mosley to allow the Mayor to pursue this if it does come to pass.

Upon roll call: David Chandler, Joey Grissom, Terry Hickey, William Maxwell, Bill Mosley, Mickey Robinson, Henry Seamons, Brian Simmons, Robert Van Winkle and Michael Woodlee voted yes. No changes to any yes vote. Motion passed.

USDA Slaughter house in Van Buren County

Some Local Van Buren County Residents are in the process of putting in a USDA Slaughter house. If the site they own is not approved we would like to let them use the area in the Industrial Park. There is a concrete slab and they would build their own building and stay for 10 years and hire around 10 people. If something happens that they go out of business the County would get the Building that remains. Brian Simmons made a motion, second by William Maxwell to approve.

Upon roll call: David Chandler, Joey Grissom, Terry Hickey, William Maxwell, Bill Mosley, Mickey Robinson, Henry Seamons, Brian Simmons, Robert Van Winkle and Michael Woodlee voted yes. No changes to any yes vote. Motion passed.

Committee B Meeting will be July 14, 2020 @ 5:00 p.m. at the Administrative Building.

Continuing Budget Resolution

Continuing Budget Resolution

RESOLUTION NUMBER 422

WHEREAS, it appears that the 2020-2021 fiscal year budget of Van Buren County, Tennessee will not be approved during the 2020 July term of the Board of County Commissioners.

NOW, THEREFORE, BE IT RESOLVED, by the Board of Commissioners of Van Buren County, Tennessee that amounts set out in the 2019-2020 Appropriation Resolution are hereby continued until a new 2020-2021 Appropriation Resolution is adopted; and

BE IT FURTHER RRESOLVED, that the County Mayor and County Clerk are hereby authorized to borrow money on tax anticipation notes, not exceeding 60% of the Appropriations of each individual Fund of the continuing budget, to pay for the expenses herein authorized until the taxes and other revenues for the fiscal year 2020-2021 have been collected, Such notes shall first be approved by the State Director of Local Finance. The notes evidencing the loans authorized under this section shall be issued under the authority of Title 9, Chapter 21, and Tennessee Code Annotated. All of said notes shall mature and be paid in full without renewal not later than June 30, 2021.

BE IT FURTHER RESOLVED, that this Resolution shall take effect from and after its passage and its provisions shall be in force from an after July 1, 2020.

Adopted this 23rd day of June, 2020.

APPROVED:

County Mayor

ATTEST:

County Clerk

The County's Budget isn't ready going into the new Fiscal Year 2020/2021. William Maxwell made a motion, second by Henry Seamons to approve this Continuing budget Resolution.

Upon roll call: David Chandler, Joey Grissom, Terry Hickey, William Maxwell, Bill Mosley, Mickey Robinson, Henry Seamons, Brian Simmons, Robert Van Winkle and Michael Woodlee voted yes. No changes to any yes vote. Motion passed.

Sale of BDS property on Pine Grove Road

William Maxwell made a motion, second by Henry Seamons to refer this matter to Committee B. All agreed by voice vote. Motion passed.

Old Business

Employees from the State of Tennessee Comptrollers of the Treasury was present: Deputy Controller Jason Mumpower, Financial Analyst Meghan Huffstutter, Betsy Knotts, Lorie Barnard, Anita Scarlett and Ben Rogers from CTAS.

Deputy Comptroller Jason Mumpower asked to address the Full Commission. Mr. Mumpower wanted to appear in person to speak with the Full Commission about the Financial Situation in Van Buren County. He provided everyone with a handout and stated, "Thank you very much for allowing me to be here in person tonight. For the record; I am Deputy Comptroller Jason Mumpower, I appreciate the opportunity to get to spend a few minutes with you taking about the financial condition of Van Buren County." "I am glad to be here in front of the entire Commission at this time. I have spoken to the Mayor, Sheriff and the Budget Committee but this is my first opportunity to speak with the entire Commission and that is to iterate, I hope you already know that Van Buren County is in very serious financial condition." "I have seen some mixed messages coming through in a couple of news articles since I have spoken to you on the phone, where some folks have said you know it's not that bad." "You're in worse financial condition than any other County in the State and the key to getting out of that bad shape is to be honest about it with your Citizens and yourselves." "The situation in Van Buren County is very serious and if you look at the charts I have given to you, "where are we today?" First, you can see that Van Buren County is running out of money. You can see you expenditures are out pacing your revenues and that your cash and Fund Balances are dwindling. If you look at the Chart I can point out that your General Fund cash and Fund Balance are projected to be negative within the upcoming Fiscal Year. "Second, as you know, because you have already approved tonight the Tax Anticipation note, Van Buren County has been borrowing money and borrowing from other funds to just continuing your operations. On top of that it's bad that you're borrowing but even worse than that is you're having trouble paying back those funds on time." "That's a pretty simple thing that can't be ignored." "You have by our records 8.9 million dollars debt outstanding, of course much of that is associated with the cost to build this building that we are in." Now, the question is, "why is Van Buren County running short on money?" It could be the County doesn't have enough revenue coming in to pay its expenses. It may also be because of poor decisions that have been made that have got us in this place. The truth of the matter is probably some combination of the two." "Either way as you know and the folks on the phone know, our office, the Comptroller's Office is now receiving weekly financial statements from the County. I can assure you that the Comptroller's Office is 100% focus on Van Buren County and this serious situation." "So what is the message in a nut shell, you know Van Buren County did not get in this shape overnight. This has been a series of decisions made by you Mr. Mayor, you Commissioners that has gotten Van Buren County in this situation." "The good news is you have an opportunity right now to make a series of decisions to get yourself out of this situation and in talking with you over the past couple of weeks I think that is where you are." "I have been an elected official just like you are. I was elected office 7 times and for 2 year terms and over those 14 years I had to make tough decisions at different times." "The opportunity you have right now is to pull Van Buren County out of the ditch, "because you're in the ditch." It is damaging to the name of your County and you got to be responsible to the Citizens that elected you. "Tough decisions have to be made as an elected official but the problem is really very simple. You're spending more money than you're bringing in. "Your budgets out of balance." Your running out of cash quicker than it can be replaced." The solution is also very clear you can cut expenses or you can raise revenue. "Mr. Mayor and Commissioners I spent last week at this time in Nashville as the Legislature was

whining up its business. Van Buren County is very well represented at the Legislature. "The legislature is sending Van Buren County \$683,000.00 that is unrestricted one time money that can help get you out of this situation. " "However I will tell you if you don't use that money correctly, while it may seem like manna from heaven it can make your condition worse, if you don't use it correctly." You need to use this money toward working Capital for your operations and you must resist the urge to spend it on pet projects. "It's very important to remember as I have already pointed out, it's one time money. If you don't take action to show up your Finances and you just use this as a Band-Aid, it is going to make your problems worse. You know if we recommend how you treat that money, "we would recommend to treat it as almost like it's a loan that you have to pay back at the end of the year.

"Let's talk about the budget" I heard you moved your meeting to the 28th of July and so I am sure you moved it so you could talk more about it. You know as Commissioners the budget is your most fundamental responsibility. "I really want to commend Commissioner Maxwell, Budget Chairman, I will tell you the work we've seen done already going through that budget line by line is stellar." "I really appreciate it." You got to make sure you work with realistic revenue estimates. "We have seen very clearly that you have a pattern of over estimating your revenue in recent years." I know you been discussing some substantial cuts, that's a great place to begin. "Your goal must be not only to have a balance budget but to have enough money left at the end of the year so you're not running out of cash when July 2022 comes around." "Once you pass a budget you must stick to it", you cannot half way through the year just to continue to approve new spending projects. You know if you must amend in your budget you should be very careful to insure that you have the money available to make adjustments." "This is something that happens backward here in Van Buren County." You have been spending and then amending. "You must amend before you spend it's as simple as A comes before S." Amend before you spend, acknowledge and check and make sure that you have the money before you spend it. Review actual revenue expenditures to monitor your budget on a monthly basis.

We have talked about action and of course Tennessee Law gives the Office of the Comptroller of Treasury the authority to come in and make spending decisions for you if you don't have a balance budget. "I will assure you that it's not something the Comptroller's Office wants to do." "We have never had to do it in a County before and we don't want to do it here. The only thing I can assure you about it is you want like it, your Citizens want like it. I want to tell you that we are here to assist you in anyway." "I am not here to be heavy, I am here to be real." "You've got to know that you have a problem and telling the newspaper and the Citizens that you don't have a problem or it's not as bad as we are saying it is, "it's painting over the truth." "It not just bad it's the worse in the State." You have nothing but opportunities before you to make it better. You as Commissioners need to demand more communication, now Mr. Mayor I've heard you say, the buck stops here and you're responsible but that's not true. You have an important job, you're the Chief Executive of the County but you as Commissioners have a job equal to the Mayor. It's not all on the mayor's shoulders, it's not how our Government was designed. You as Commissioners have to pass the Budget it's really the only thing you have to do all year long. "You're in this together and you as Commissioners need clear and transparent access to everything happening in this County Financially." You need to be able to communicate to Jessica you Financial Director in a clear transparent truthful way. "It is your Finance Director as much as it is the Mayors, as much as it is anybody's in this County." It is critically important that she has that open line of communication. "One thing that I would recommend is also to the benefit of your Citizens that you begin to list you Commission agenda, your Commission material and you Commission Minutes on your web-site. That's a hallmark of good Government and its something in today's world that should happen, especially where you don't have the benefit of a newspaper or other means of communication in this County."

Commissioner Bill Mosley addressed Mr. Mumpower about the statements made to the newspaper. “How did the Sparta Expositor get in on this?” the commissioner said. “How did they put all that in the paper and embarrass us?” Mr. Mosley was referring to an article published after Mr. Mumpower held a teleconference with Mayor Wilson and the Budget Committee. “We have been through the last week of pure hell,” the commissioner said. “We have been asked to resign. Our mayor has been asked to resign. He has been humiliated. We have been humiliated. All because someone invited the Sparta Expositor to come in on a conference call. Did you make that call?” Mr. Mumpower informed the board that he had not talked to local media outlets but that public notice of such meetings is commonplace. “I have not talked to them,” Mumpower said. “Anytime the comptroller’s office participates in a public meeting, public notice is given of that meeting. I don’t think you want your citizens to be in the dark.” “I want to know the truth,” Commissioner Mosley stated. “Truth is you’re in pretty bad shape, and now is not the time to be embarrassed,” Mr. Mumpower said. “Now is the time to be embolden and take the bull by the horns and get yourself on the right track.” Commissioner Mosley said, “I would like for you to tell me is the rumor true that your office made a \$300,000.00 mistake?” the commissioner said, asking Mumpower about the money coming from the state legislature. “If your question is about the amount of the grant, our office had nothing to do with that,” Mumpower responded. “The legislature – until really the last hour – debated the amount of money they were going to grant cities and counties across the state. When those negotiations were completed, the number for Van Buren County was 683,000.” It was noted that Van Buren may not have been listed as a distressed county and that this listing may have reduced the dollar amount that they would receive, which the commission had thought would be closer to \$900,000. Mumpower, again, informed them that this was not the responsibility of his office. His office was simply reporting the number that had been given to them. Commissioner Mosley Thanked Mr. Mumpower for his explanation. After answering questions from the Citizens of Van Buren County Mr. Mumpower stated, “With the assistance of the county finance director and with the assistance of the office of the comptroller, I feel they can handle it. It doesn’t take a fancy accountant. It just takes a little courage to make some tough decisions.” Several of the Commissioner thanked Mr. Mumpower and said they look forward to working with the Comptroller of the Treasury.

New Business

Van Buren County Board of Education Budget Amendment

Transaction Pre-Post Report

Fund 141

Type	GL Account	Description	Period	Date	Debit Amount	Credit Amount
BA	141-76100-706	amend original budget GP 6-20	6-20	6/22/20	\$40,000	0.00
BA	141-73300-599	amend original budget GP 6-20	6-20	6/22/20	0.00	\$40,000
					\$40,000	\$40,000
(Building strong brain grant had to be spent out of 73300-599)						
				Fund Totals	\$40,000	\$40,000

(Something went wrong with the phone system and the Commissioners had to call the four other Commissioners on their phones to finish the Meeting.) Commissioners David Chandler, Robert Van Winkle, Terry Hickey were back but Commissioner Michael Woodlee had to leave the call because of Work.

Denise Whittenburg was present for the Van Buren County School System asking approval for a Budget amendment. William Maxwell made a motion, second by Bill Mosley to approve this amendment.

Upon roll call: David Chandler, Joey Grissom, Terry Hickey, William Maxwell, Bill Mosley, Mickey Robinson, Henry Seamons, Brian Simmons, and Robert Van Winkle voted yes. Motion passed.

Capital Projects Fund to Debt Service

William Maxwell stated, "By advisement of the Audit we should clear out the remaining Funds in the Capital Projects Fund and we need to move that money from Capital projects (What was remaining in there) over to General Debt Service in order to pay forward on the building Loan. William Maxwell made a motion, second by Henry Seamons to close out that Capital Project account and move the remaining Funds over into Debt Service.

Upon roll call: David Chandler, Joey Grissom, Terry Hickey, William Maxwell, Bill Mosley, Mickey Robinson, Henry Seamons, Brian Simmons, and Robert Van Winkle voted yes. No changes to yes vote. Motion passed.

10 day Rule verses 5 day Rule

Budget Committee Chairman William Maxwell would like the option of changing the 10 day Rule to a 5 day rule in this County because it holds up the process of Business only given the Commission 2 weeks to work on business for our County. He would like everyone to be thinking on this matter and County Attorney Howard Upchurch is going to prepare a Resolution. **No action was taken.**

Road Superintendent Randy Oakes Fuel Tax

Road Superintendent Randy Oakes wants all Citizens to know that the Highway Department gets their funding from the Fuel Tax not the Property Tax. Mr. Oakes stated, "The Highway Department has no money troubles there are in good shape." **For the Record.**

Citizens of Van Buren had time to ask questions

Chairman Joey Grissom gave Citizens of Van Buren County two Minutes to ask any questions. Several Citizens spoke.

Adjournment

Bill Mosley made a motion, second by David Chandler to adjourn. All agreed by voice vote. Motion passed. Meeting adjourned at 7:25 p.m.

Chairman Joey Grissom

County Clerk Lisa Rigsby