

**DESOTO COUNTY BOARD OF SUPERVISORS**

**BOARD MEETING MINUTES**

**BILL RUSSELL, PRESIDENT 2007 PRESIDING**

**September 5, 2007**

**A. CALL TO ORDER**

The September 5, 2007, meeting of the DeSoto County Board of Supervisors was called to order by Supervisor Bill Russell, Board President.

Chief Deputy Charlie Brown of the DeSoto County Sheriff's Department was present and did open the DeSoto County Board of Supervisors meeting in a regular session to hear any and all business to come before the Board. The following were present:

Supervisor Jessie Medlin-----District 1  
Supervisor Eugene C. Thach-----District 2  
Supervisor Bill Russell-----District 3  
Supervisor Allen Latimer-----District 4  
Supervisor Tommy Lewis-----District 5  
W. E. Sluggo Davis-----Chancery Clerk  
Michael Garriga-----County Administrator  
Jody Neyman -----Board Attorney  
Chief Deputy Charlie Brown-----Sheriff's Department

**B. INVOCATION**

Deputy Carl Hurt presented the invocation.

**C. PLEDGE OF ALLEGIANCE**

**D. PLANNING COMMISSION**

The minutes for the portion of the meeting organized by the Planning Commission are presented and made a part of these minutes as Exhibit D.

**See Exhibit D**

**E. OLD BUSINESS**

**1. Laverne Road**

Supervisor Allen Latimer made the motion and Supervisor Bill Russell seconded the motion to carry this item over until September 24, 2007. The motion passed by a unanimous vote.

**F. NEW BUSINESS**

**1. I69 – 269 – Bond Issue**

Supervisor Bill Russell said Steve Pittman who is with the Board to discuss bond financing on I-69 / 269 suggested that we form a committee to meet with the Highway Department to answer questions the Board has regarding I – 69 / 269, and then come back on Monday to have a short meeting to approve the bond documents.

Supervisor Bill Russell made the motion and Supervisor Allen Latimer seconded the motion to form a committee of Supervisor Jessie Medlin and Supervisor Tommy Lewis to get with the Highway Department as soon as possible to clarify the plans for I - 69 / 269, so the Board will be able to answer their constituent's questions on this important roadway and then the re-convene to discuss the bond documents on Monday, September 10, 2007. The motion passed by a unanimous vote.

Supervisor Jessie Medlin said the county needs to see the plans so we can answer questions for our constituents.

## **2. Approval of Budget and Tax Levy**

County Administrator Michael Garriga presented an overview of the budget and the millage sheet. Mr. Garriga said the school millage increased by 3.6 mills based on the Board of Education budget.

Supervisor Allen Latimer asked about the Walls sewer levy being in dollars. Mr. Garriga explained that the taxes are based on money figured per acre for the participants who were involved when the project was originally set up.

Supervisor Tommy Lewis asked if we have talked to the Board of Education since the September 4<sup>th</sup> meeting. Mr. Garriga said that, in figuring the millage, you must consider a variable such as 95% collections, tax exemptions and other things that decrease the total amount of a projected millage. Vanessa Lynchard said that Comptroller Tom Arnold has had conversations with the Board of Education.

Supervisor Bill Russell said, every year we have the same discussion; every year the schools challenge the county's numbers. Supervisor Russell said nobody wants a tax increase. He said the Board of Supervisors gives the schools what they ask for and the county is obligated to do that by law. Supervisor Russell clarified that the county does not keep any of the school millage. He said the Board is obligated to give them what they ask for in their budget based on the dollars of their budget. Mr. Garriga said the numbers calculate to determine the amount of millage that is needed to fund their budget and the number are not manipulated. He said there is no discrepancy in the way we figure the Board of Education's millage and he noted we figure the county's millage the same way.

Supervisor Eugene Thach reminded the Board that the Board of Education does not get exemptions deducted.

Mr. Garriga asked the Comptroller to confirm the need for the Board of Education tax increase based on the budget they presented. Mr. Arnold said he has reviewed the numbers and reviewed them again with the Tax Assessor's Office and the millage with the tax increase is being figured accurately.

Supervisor Bill Russell said the schools are not in the business of calculating millage. He said, by law, the county has to issue the millage.

Mr. Arnold said if the Board of Supervisors does not assess enough millage to the Board of Education to fund their budget the county has to make up any shortfall.

Board Attorney Tony Nowak said, if the revenue is excessive, the Board of Education is supposed to carry the extra money over to use for the next year. He said, if the county numbers are wrong, the Board of Education should have to use that for next year's budget and their millage could be adjusted at that time.

Supervisor Eugene Thach said he has gotten calls concerning this budget. He said this board is not the ones who set the school's budget. He said this Board matches their request with the millage needed to fund their budget. If the county does not put enough in the school's budget, the county has to pay them that money. He said the Board of

Supervisors does not have any choice but to fund the budget with a tax increase from the Board of Education. Supervisor Thach said we are not voting for their budget.

Mr. Nowak said this Board is obligated to set the tax levy according to the Board of Education's budget.

Supervisor Bill Russell said the people in Desoto County spoke four years ago for the bond issue. People want a good education system. He said this is money the school board says they need to fund education in Desoto County.

Supervisor Thach said if you live in Olive Branch, your taxes are going up 6.4 mills and individual taxpayers will feel that.

Mr. Nowak said debt service is not capped in the budget.

Supervisor Tommy Lewis made the motion and Supervisor Bill Russell seconded the motion to adopt the budget for the county as follows:

**DeSoto County, Mississippi  
Combined Budget for Publication  
For Fiscal Year Ending September 30, 2008**

	<b>GOVERNMENTAL FUND TYPES</b>				<b>TOTAL</b>
	<b>GENERAL</b>	<b>SPECIAL REVENUE</b>	<b>CAPITAL PROJECTS</b>	<b>DEBT SERVICE</b>	
<b>REVENUES</b>					
AMOUNT NECESSARY TO BE RAISED BY TAX LEVY	26,514,036	10,632,775		6,342,815	43,489,626
TAXES AND AD VALOREM OTHER THAN TAX LEVY	1,470,075	1,725,200		285	3,195,560
LICENSES, COMMISSIONS, AND OTHER REVENUE	2,414,475	141,000			2,555,475
FINES AND FORFEITURES	643,250	81,550			724,800
INTERGOVERNMENTAL REVENUES:					
FEDERAL SOURCES	80,500	603,910			684,410
STATE SOURCES:					
STATE GRANTS	110,000	418,500			528,500
STATE SHARED REVENUES	2,737,900	1,686,591		12,500	4,436,991
LOCAL SOURCES	460,000	457,936	1,847,500	5,000	2,770,436
CHARGES FOR SERVICES	402,000	1,200,000			1,602,000
USE OF MONEY AND PROPERTY	1,290,000	2,122,290	90,000	78,150	3,580,440
MISCELLANEOUS REVENUE	139,220	30,300			169,520
OTHER FINANCING SOURCES	1,000,000	558,855	5,000,000		6,558,855
<b>TOTAL REVENUES</b>	<b>37,261,456</b>	<b>19,658,907</b>	<b>6,937,500</b>	<b>6,438,750</b>	<b>70,296,613</b>
BEGINNING CASH BALANCE	16,500,000	9,176,000	4,150,000	612,000	30,438,000
<b>TOTAL REVENUES AND BEGINNING CASH BALANCE</b>	<b>53,761,456</b>	<b>28,834,907</b>	<b>11,087,500</b>	<b>7,050,750</b>	<b>100,734,613</b>
<b>EXPENDITURES</b>					
GENERAL GOVERNMENT	13,974,870	976,723			14,951,593
PUBLIC SAFETY	16,236,937	1,400,715			17,637,652
PUBLIC WORKS		21,885,204			21,885,204
HEALTH & WELFARE	1,899,166				1,899,166
CULTURE & RECREATION	1,550,000				1,550,000
CONSERVATION OF NATURAL RESOURCES	372,460				372,460
ECONOMIC DEVELOPMENT & ASSISTANCE	430,000				430,000
CAPITAL PROJECTS			9,252,000		9,252,000
DEBT SERVICE	1,452,500	342,800		7,050,750	8,846,050
OTHER EXPENDITURES	150,550				150,550
OTHER FINANCING USES	1,731,000	1,286,051			3,017,051
<b>TOTAL EXPENDITURES</b>	<b>37,797,483</b>	<b>25,891,493</b>	<b>9,252,000</b>	<b>7,050,750</b>	<b>79,991,726</b>
ENDING CASH BALANCE	15,963,973	2,943,414	1,835,500		20,742,887
<b>TOTAL EXPENDITURES AND ENDING CASH BALANCE</b>	<b>53,761,456</b>	<b>28,834,907</b>	<b>11,087,500</b>	<b>7,050,750</b>	<b>100,734,613</b>

And to set the millage to fund the budget as follows:

IN THE MATTER OF LEVYING COUNTY AND  
AD VALOREM TAXES FOR  
FISCAL YEAR 2007-2008  
INCLUDING ROAD MAINTENANCE, SCHOOL DISTRICT  
AND ANY OTHER TAXING DISTRICTS

It is ordered and adjudged by the Board of Supervisors of DeSoto County that the following ad valorem tax rates, or levies, be and the same hereby are, imposed and levied for fiscal year 2007-2008, upon all taxable property in DeSoto County, State of Mississippi, and in the County school district, drainage districts and any other taxing districts in DeSoto County as the same are now assessed and listed or may hereinafter be assessed and listed on the Assessment Rolls of said County, as of January 1, 2007, upon each dollar of valuation.

PURPOSE OF LEVY	LEVIED MILLS
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FOR DESOTO COUNTY GENERAL FUND:

- |  |       |
|--|-------|
| (1) Levy authorized by Section 27-39-329, Mississippi Code of 1972 | 4.00  |
| General County 3.00 mills  |       |
| General County Mandatory (current                                  |       |
| Expenses and maintenance authorized                                |       |
| By Section 27-39-329 (2)(b), Mississippi Code of 1972) 1.00 mill   |       |
| (2) For General County purposes (current expense and maintenance   |       |
| authorized by Section 27-39-303, Miss. Code of 1972)               | 21.28 |

This levy for 21.28 mills for General County purposes is for the following items: office and administration, judicial, law enforcement, assistance to individuals, farm and home services, operation and maintenance of buildings and grounds, economic opportunities, advertising county resources, libraries, county health, soil and water conservation, emergency medical services and operations, as shown by the budget to be adopted by the Board of Supervisors in accordance with the regulations of the State Audit Department.

**TOTAL GENERAL COUNTY.....25.28**

- |   |      |
|---|------|
| (3) For maintenance and construction of roads, as authorized by Section |      |
| 27-39-305, Code of 1972.  | 3.00 |
| (4) For county-wide maintenance and construction of bridges and         |      |
| culverts, as authorized by Section 65-15-7, Code of 1972                | 5.84 |

**TOTAL MAINTENANCE OF ROADS AND BRIDGES.....8.84**

- |   |      |
|---|------|
| (5) For operation of the solid waste disposal program and the rubbish |      |
| pit, authorized by Section 19-5-21, Code of 1972                      | 1.32 |

**TOTAL SOLID WASTE.....1.32**

- |  |      |
|--|------|
| (6) Courthouse renovation bonds, interest and sinking (Section 19-9-9)           | .14  |
| (7) 1998 County-wide refunding bonds, interest and sinking (Section 19-9-9)      | .46  |
| (8) Administration Building bonds, interest and sinking (Section 19-9-9)         | .26  |
| (9) 2002 \$8.19 million refunding bonds, interest and sinking                    |      |
| (Section 19-9-9)   | .93  |
| (10) \$18 million general obligation bonds, interest and sinking                 |      |
| (Section 19-9-9)   | 1.18 |
| (11) 2003 \$9.3 million refunding bonds, interest and sinking (Section 19-9-9)   | .67  |
| (12) 2004 \$22 million bonds (Section 19-9-9)                                    | 1.38 |
| (13) 2005 \$6.960 million refunding bonds, interest and sinking (Section 19-9-9) | .56  |

**TOTAL DEBT SERVICE.....5.58**

**TOTAL DESOTO COUNTY.....41.02**

**FOR DESOTO COUNTY SCHOOL OPERATIONS:**

- |  |       |
|--|-------|
| (1) For the operations of all public schools in the DeSoto County School |       |
| District, as required by the State Department of Education, and as       |       |
| authorized by Section 37-57-104, et. seq., Code of 1972                  | 39.35 |

(2) Board of Education Notes interest and sinking fund (Section 37-59-107) 2.60  
 (3) Board of Education Bonds interest and sinking fund (Section 37-59-23) 11.22  
 TOTAL DESOTO COUNTY SCHOOLS MILLAGE.....53.17

**FOR NORTHWEST MISSISSIPPI COMMUNITY COLLEGE OPERATIONS:**

(1) Support of Northwest Mississippi Community College, as authorized  
 by Section 37-29-141, Code of 1972 1.99  
 (2) Support of Northwest Mississippi Community College Building and  
 Improvement Fund, as authorized by Section 37-29-141, Code of 1972 2.12  
 TOTAL NORTHWEST MISS. COMMUNITY COLLEGE MILLAGE.....4.11

TOTAL EDUCATION MILLAGE.....57.28

**TOTAL COUNTY-WIDE MILLAGE.....98.30**

**OTHER LEVIES:**

- (1) For support of County Fire Protection Districts and Volunteer Fire Departments,  
 in accordance with Section 83-1-39, Code of 1972, as follows:
  - a. Brights/Lewisburg Fire Protection District (real property only) 1.00
  - b. Walls Fire Protection District (real property only) 1.00
  - c. Summershill Fire Protection District (real property only) 1.00
  - d. Eudora Fire Protection District (real property only) 1.00
  - e. All property, exclusive of municipalities 2.00
- (2) For providing fire protection, a forest acreage tax on all timbered and  
 uncultivated lands in DeSoto County is hereby levied as authorized by  
 Section 49-19-115, Code of 1972. .09 per acre
- (3) Yazoo Mississippi Delta Joint Water Management District  
 (Section 51-31-65) .61
- (4) Drainage tax against all property liable therefore, as authorized by  
 Orders of Records as of this date, and as authorized by Section 51-31-65,  
 Code of 1972
  - a. Cane Mussacuna Drainage District 8.00
  - b. Northwest Mississippi Consolidated Drainage District 3.50
  - c. Short Fork Creek Drainage District 0.25
  - d. Lake Cormorant Drainage District 0.00
  - e. Horn Lake Creek Watershed Drainage District 2.60
- (5) Walls Sewer District interest and sinking fund acreage assessment  
 (HB 39, Local and Private laws of 1990) \$29,300

None of these levies exceed any of the limitations set out in Title 27, Chapter 39, Code of 1972,  
 or amendments thereto.

STATE OF MISSISSIPPI, DESOTO COUNTY

I, W.E. Davis, Chancery Court Clerk and ex-officio Clerk of the Board of Supervisors, in and for said County and  
 State, do hereby certify that the above is a true and correct copy of the taxes levied by the Board of Supervisors at its  
 September 5, 2007 meeting.

Given under my hand and official seal this the 5<sup>th</sup> day of September, 2007.

(SEAL) \_\_\_\_\_  
 W.E. Davis, Chancery Clerk

The motion passed by a unanimous vote. **See Exhibit F.2**

**G. EXECUTIVE SESSION**

The executive session portion of these minutes is recorded under the portion of the minutes  
 called "Executive Session".

## H. OTHER

### 1. Roads - Oak Grove

Supervisor Tommy Lewis said that he was approached by the City of Hernando about widening Oak Grove Road. He said it is not much more than a quarter of a mile that needs to be updated. Supervisor Lewis explained that this is a state aid road and under the control of the county. He said the city is getting ready to widen the road in front of the school. Supervisor Lewis said he told the city that we do not have any money left this term in state aid but we could talk about it after the first of the year. He said, this morning, the City Engineer said that he has some developers who need to get rid of some dirt. He asked if the county can haul the dirt now to build up the road when it is improved. Supervisor Lewis presented this as a good option to save money in the long run.

Supervisor Tommy Lewis made the motion and Supervisor Bill Russell seconded the motion to accept the donation of dirt from Paul McElyea and another site off Magnolia Street in Hernando and authorize hauling the dirt. The motion passed by a unanimous vote.

### 2. Drainage – Center Hill High School

County Engineer Andy Swims presented a map of the drainage area around Center Hill School. Mr. Swims said that this was not studied when FEMA studied the county maps. He said that Center Hill High School drains to the north into a development. Mr. Swims said he has some concerns about how all of the development will impact our roads and the school. Mr. Swims said he wants to find out if we have serious problems or not. He said he wants to make sure the Board is aware of how much development is being done in the area and see if we need to get an analysis to determine whether we have a problem.

Supervisor Bill Russell asked if the stormwater task force is still meeting. Mr. Swims said yes. Mr. Swims said he talked to Steve Bigelow from the City of Olive Branch and he also recommends doing a study and cost share the cost of the study with the City of Olive Branch and the county.

Supervisor Russell suggested getting a recommendation from the stormwater committee. He said he appreciates Mr. Swims working on this issue.

Supervisor Jessie Medlin explained some of the development and potential problems in this area.

Supervisor Eugene Thach said he would check with FEMA to see if they have any money for the study.

Supervisor Medlin said, once you meet with the Stormwater Task Force, and they make a recommendation, will you know the cost of the study? Mr. Swims said yes, he will get some figures together on the cost of the study. **See Exhibit H.3**

Supervisor Tommy Lewis made the motion and Supervisor Jessie Medlin seconded the motion to recess the meeting until September 24, 2007 at 9:00 a.m. The motion passed by a unanimous vote.

THIS is the 5<sup>th</sup> day of September, 2007, these minutes have been read and approved by the DeSoto County Board of Supervisors.

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Bill Russell, President  
DeSoto County Board of Supervisors