



Jason E. Mumpower
Comptroller

January 6, 2023

Honorable Weston Wamp, Mayor
and Honorable Board of Commissioners
Hamilton County
201 Seventh Street
Chattanooga, TN 37402

Dear Mayor Wamp and Board of Commissioners:

Thank you for your recent correspondence. We acknowledge receipt on January 6, 2023, of Resolution #'s 123-10 and 123-12, both adopted on January 4, 2023, amending the fiscal year 2023 budget. The amendments were filed with our office as requested in our budget approval letter dated August 1, 2022.

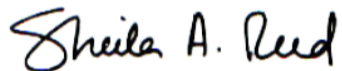
The County amended its budget to appropriate fees associated with legal services that have not yet been performed or billed to the County; however, the amendments did not contain an estimated dollar amount for increased spending as required by Tenn. Code Ann. § 5-9-407(2). The County Commission should determine a reasonable estimate based upon the best available information and adopt amendments that include the estimated amount as required by Tennessee Law. The amendments should be sent to: LGF@cot.tn.gov.

It is the responsibility of the County Commission to adopt an annual budget and to ensure it is monitored throughout the year and amended when additional spending is needed. By not specifying an amount for increased expenditures, the County Commission cannot control budgetary spending.

Once an estimated amount has been appropriated by amendment, the County Commission will need to review the actual spending and the County's available funds at each public meeting and make any needed changes to the budgetary estimate at that time.

If you should have questions or need assistance, please refer to our online resources on our website or feel free to contact your financial analyst, William Wood, at 615-401-7893 or william.wood@cot.tn.gov.

Sincerely,



Sheila Reed, Director
Division of Local Government Finance

cc: Mr. Lee Brouner, Finance/Budget Director Hamilton County
Mr. Bryan Burklin, Assistant Director, Division of Local Government Audit

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