

**RESOLUTION # 062915-N**

**A RESOLUTION MAKING APPROPRIATIONS FOR THE VARIOUS FUNDS,  
DEPARTMENTS, INSTITUTIONS, OFFICES AND AGENCIES OF LOUDON COUNTY,  
TENNESSEE, FOR THE YEAR BEGINNING JULY 1, 2015 AND ENDING JUNE 30, 2016**

SECTION 1. BE IT RESOLVED by the Board of County Commissioners of Loudon County, Tennessee, assembled in regular session on the 29th day of June, 2015, that the amounts hereafter set out are hereby appropriated for the purpose of meeting the expenses of the various funds, departments, institutions, offices and agencies of Loudon County, Tennessee, for the capital outlay, and for meeting the payment of principal and interest on the County's debt maturing during the year beginning July 1, 2015 and ending June 30, 2016 according to the following schedule:

	Budget Request	Amds to Budget	Amended Budget
<b>101 GENERAL FUND</b>			
51100 County Commission	153,667		153,667
51210 Board of Equalization	2,000		2,000
51220 Beer Board	7,000		7,000
51240 Other Boards & Committees (Planning/BZA)	6,600		6,600
51300 County Mayor	221,432		221,432
51310 Personnel Office	47,465		47,465
51400 Legal Fees	155,000		155,000
51500 Election Commission	285,668		285,668
51600 Register of Deeds	280,209		280,209
51720 Planning and Codes Enforcement	115,883		115,883
51750 Codes Compliance (Bldg Comm)	238,862		238,862
51760 Geographical Information System	63,105		63,105
51800 County Buildings	1,309,726		1,309,726
51900 Other General Administration	300,995		300,995
52100 Accounting and Budgeting	585,555		585,555
52200 Purchasing	255,684		255,684
52300 Property Assessor's Office	414,119		414,119
52400 County Trustee's Office	355,450		355,450
52500 County Clerk's Office	536,352		536,352
52600 Data Processing	157,247		157,247
53100 Circuit Court	374,092		374,092
53300 General Sessions	527,177		527,177
53310 General Sessions Judge	266,761		266,761
53400 Chancery Court	219,217		219,217
53500 Juvenile Court	297,620		297,620
53700 Judicial Commissioners	134,579		134,579
53900 Other Administration of Justice	15,500		15,500
53930 Victim Assistance Programs	13,200		13,200
54110 Sheriff's Department	4,332,776		4,332,776
54120 Special Patrol	20,000		20,000
54130 Traffic Control	1,500		1,500
54160 Administration of Sexual Offender	1,700		1,700
54210 Jail	1,947,705		1,947,705
54240 Juvenile Services			0
54320 Rural Fire Protection	195,000		195,000
54410 Homeland Security & Emergency Management	191,959		191,959
54420 Rescue Squad			0
54490 Other Emergency Mgmt (HLS/DOE)			0
54610 County Coroner/Medical Examiner	59,000		59,000
54710 Public Safety Grants (GHSO)			0
54900 Other Public Safety	547,424		547,424
55110 Health Department	91,598		91,598
55120 Rabies and Animal Control	371,763		371,763
55150 Maternal & Child Health Services (Tobacco Grant)	34,293		34,293
55190 Other Local Health Services (DGA)	331,200		331,200
55590 Other Local Welfare Services			0

56100 Adult Activities	2,500		2,500
56300 Senior Citizens Assistance	207,857		207,857
56700 Parks & Fair Boards			0
57100 Agriculture Extension Service	152,523		152,523
57300 Forest Service			0
57500 Soil Conservation	19,400		19,400
57700 Flood Control	2,000		2,000
57800 Storm Water Management	4,000		4,000
58110 Tourism	115,000		115,000
58120 Economic and Industrial Agencies	166,430		166,430
58130 General Welfare Assistance	3,750		3,750
58300 Veteran's Service	45,552		45,552
58500 Contributions to Other Agencies	61,100		61,100
58600 Employee Benefits	5,000		5,000
58802 Byrne Memorial Justice Grant			0
58900 Miscellaneous	295,000		295,000
82110 General Gov't Principal	55,100		55,100
99400 Transfers to Other Funds	0		0
Total General Fund	<u>16,601,295</u>	<u>0</u>	<u>16,601,295</u>

**112 COURTHOUSE & JAIL MAINTENANCE FUND**

54210 Jail			0
58900 Miscellaneous	2,000		2,000
Total Courthouse & Jail Maintenance Fund	<u>2,000</u>	<u>0</u>	<u>2,000</u>

**114 LAW LIBRARY**

56500 Libraries	4,500		4,500
58900 Miscellaneous	150		150
Total Law Library Fund	<u>4,650</u>	<u>0</u>	<u>4,650</u>

**115 PUBLIC LIBRARIES**

S/F COU 56500 Libraries (County)	267,968		267,968
S/F COU 58900 Miscellaneous	6,500		6,500
S/F LEN 56500 Libraries (Lenoir City)	17,600		17,600
S/F LOU 56500 Libraries (Loudon)	15,360		15,360
S/F PHI 56500 Libraries (Philadelphia)	2,750		2,750
S/F GRE 56500 Libraries (Greenback)	3,465		3,465
S/F TEL 56500 Libraries (Tellico Village)	15,675		15,675
Total Public Library Fund	<u>329,318</u>	<u>0</u>	<u>329,318</u>

**116 SOLID WASTE/SANITATION FUND**

55720 Sanitation Education (Litter Grant)	40,600		40,600
55732 Convenience Center	717,566		717,566
58900 Miscellaneous	5,000		5,000
82110 General Gov't Debt	0		0
Total Solid Waste/Sanitation Fund	<u>763,166</u>	<u>0</u>	<u>763,166</u>

**119 INDUSTRIAL/ECONOMIC DEVELOPMENT FUND**

58120 Industrial Development	7,500		7,500
58900 Miscellaneous	300		300
Total Industrial/Economic Development Fund	<u>7,800</u>	<u>0</u>	<u>7,800</u>

**122 DRUG CONTROL FUND**

54150 Drug Enforcement	229,900		229,900
Total Drug Control Fund	<u>229,900</u>	<u>0</u>	<u>229,900</u>

**128 OTHER SPECIAL REVENUES (FEDERAL DRUG FUND)**

54150 Drug Enforcement	11,000		11,000
Total Special Revenue (Federal Drug) Fund	<u>11,000</u>	<u>0</u>	<u>11,000</u>

**131 HIGHWAY/PUBLIC WORKS FUND**

61000 Administration	822,039		822,039
62000 Highway and Bridge Maintenance	401,000		401,000
63100 Equipment Operation and Maintenance	321,500		321,500
65000 Other Charges	181,402		181,402
66000 Employee Benefits	373,764		373,764
68000 Capital Outlay	398,000		398,000
99100 Transfers Out	89,516		89,516
			0
Total Highway/Public Works Fund	<u>2,587,221</u>	<u>0</u>	<u>2,587,221</u>

**141 GENERAL PURPOSE SCHOOL FUND**

71100 Regular Instruction Program	21,313,307		21,313,307
71200 Special Education Program	2,879,695		2,879,695
71300 Vocational Education Program	1,106,439		1,106,439
72120 Health Services	451,769		451,769
72130 Other Student Support	1,146,799		1,146,799
72210 Regular Instruction Program	1,495,826		1,495,826
72220 Special Education Program	404,463		404,463
72230 Vocational Education Program	153,488		153,488
72310 Board of Education	633,530		633,530
72320 Office of Superintendent	326,388		326,388
72410 Office of the Principal	984,897		984,897
72510 Fiscal Services	74,219		74,219
72610 Operation of Plant	2,950,114		2,950,114
72620 Maintenance of Plant	250,000		250,000
72710 Transportation	1,858,918		1,858,918
72810 Central and Other	791,805		791,805
73300 Community Services	52,442		52,442
73400 Early Childhood Education	795,471		795,471
Total General Purpose School Fund	<u>37,669,570</u>	<u>0</u>	<u>37,669,570</u>

**TOTAL BUDGET COMMITTEE RECOMMENDATION 37,699,570****142 SCHOOL FEDERAL PROJECTS**

71100 Instruction Program	662,477.67		662,477.67
71200 Special Education Program	722,483.49		722,483.49
71300 Vocational Education Program	46,938.00		46,938.00
72130 Other Student Support	55,757.75		55,757.75
72210 Regular Instruction Program	364,504.62		364,504.62
72220 Special Education Program	252,483.51		252,483.51
72230 Vocational Education Program	6,928.00		6,928.00
72710 Transportation			0.00
99100 Transfers to Other Funds			0.00
Total School Federal Projects	<u>2,111,573.04</u>	<u>0.00</u>	<u>2,111,573.04</u>

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

**143 CENTRAL CAFETERIA FUND**

73100 Food Service	2,651,097		2,651,097
Total Central Cafeteria Fund	<u>2,651,097</u>	<u>0</u>	<u>2,651,097</u>

<b>151 GENERAL DEBT SERVICE FUND</b>			
	82110 Principal-General Government Debt Service	1,121,000	1,121,000
	82210 Interest- General Government-Debt	221,171	221,171
	82310 Other Debt Service	271,920	271,920
	Total General Debt Service Fund	<u>1,614,091</u>	<u>0</u> <u>1,614,091</u>
<b>156 EDUCATION DEBT SERVICE FUND</b>			
	82130 Education Debt Principal	3,195,000	3,195,000
	82230 Education Debt Interest	1,930,750	1,930,750
	82330 Education Debt Other	130,000	130,000
	Total Education Debt Service Fund	<u>5,255,750</u>	<u>0</u> <u>5,255,750</u>
<b>171 GENERAL CAPITAL PROJECTS FUND</b>			
S/F 016	58900 Miscellaneous	9,500	9,500
S/F 016	91110 General Administration Projects	37,000	37,000
S/F 016	91140 Public Health & Welfare Projects	30,000	30,000
S/F CAR	91130 Public Safety Projects	160,000	160,000
			0
	Total General Capital Projects Fund	<u>236,500</u>	<u>0</u> <u>236,500</u>
<b>176 HIGHWAY CAPITAL PROJECTS FUND</b>			
	91200 Highway and Street Capital Projects	442,158	442,158
			0
	Total Highway Capital Projects Fund	<u>442,158</u>	<u>0</u> <u>442,158</u>
<b>177 EDUCATION CAPITAL PROJECTS FUND</b>			
	39000 Undesignated Fund Balance	0	0
	Total Education Capital Projects Fund	<u>0</u>	<u>0</u> <u>0</u>

*Loudon County Commission approves receipt of revenue from Adequate Facilities/ Development Tax to Fund 177 Education Capital Projects. Revenue is not appropriated at the time of FY 2015-2016 budget adoption; therefore, increase in fund balance is hereby acknowledged. Requests for expenditures will be reviewed and considered for approval as part of the regular budget amendment process.*

SECTION 2. BE IT FURTHER RESOLVED, that there are also hereby appropriated certain portions of the commissions and fees for collection taxes and licenses and for administering other funds which the Trustee, County Clerk, Circuit Court Clerk, Clerk and Master, Register, and the Sheriff and their officially authorized deputies and assistants may severally be entitled to receive under State laws heretofore or hereafter enacted. Expenditures out of commissions, and/or fees collected by the Trustee, County Clerk, Circuit Court Clerk, Clerk and Master, Register, and the Sheriff may be made for such purposes and in such amounts as may be authorized by existing law or by valid order of any Court having power to make such appropriations. Any excess commissions and/or fees collected over and above the expenditures duly and conclusively authorized shall be paid over to the Trustee and converted into the General Fund as provided by law.

SECTION 3. BE IT FURTHER RESOLVED, that if any fee officials, as enumerated in Section 8-22-101 TCA, operate under provisions of Section 8-22-104, TCA, provisions of the preceding paragraph shall not apply to those particular officials.

SECTION 4. BE IT FURTHER RESOLVED, that any amendments to the budget, except for amendments to the budget for funds under supervision of the Superintendent of Schools, shall be approved as provided in Section 5-9-407. The Superintendent of Schools must receive approval of the Board of Education for transfers within each major category of the budget, and approval of both the Board of Education and Board of County Commissioners for transfers between major categories as required by law.

One copy of each amendment shall be filed with the County Clerk, one copy with the Chairman of the Budget Committee, and one copy with each divisional or departmental head concerned. The reason(s) for each transfer shall be clearly stated; however, this section shall in no case whatsoever be construed as authorizing transfer from one fund to another, but shall apply solely to transfers within a certain fund.

Provided further that only the Loudon County Legislative Body as a whole shall give approval for transfer to or from any line item involving salaries and between Functions. The detailed printout: " Loudon County Fiscal Year 2016 Budget " dated July 1, 2015, is adopted by reference for line item details.

SECTION 5. BE IT FURTHER RESOLVED, that in the Budget for the Road or Highway Fund, approximately \$610,175 is anticipated to be produced by the local tax levy. Such portion of this money as is needed shall be used for the required "match money" in order to receive the maximum allocation of State Road monies; the liability insurance will likewise be paid for out of this money.

SECTION 6. BE IT FURTHER RESOLVED, that payments in lieu of taxes received from Kimberly-Clark Corporation as described in Resolution #110308-M will be receipted to County General Fund 101. Section 2 of Resolution #110308-M indicates the five year payments in lieu of taxes shall not be less than fifty percent (50%) of the ad valorem taxes that would otherwise be payable with respect to the project. The first payment was received in FY 2012; final payment should be received in FY 2016.

SECTION 7. BE IT FURTHER RESOLVED, that payments in lieu of taxes received from DelConca as described in Resolution #102912-A adopted October 29, 2012 and Lease Agreement dated December 31, 2013 will be receipted as follows: (1) the total of the annual principal and interest payments on the \$400,000 capital outlay note issued for this project will be receipted to General Debt Service Fund 151; (2) the balance of the PILOT will be receipted to County General Fund 101 to repay the \$300,000 that was transferred to General Capital Projects Fund 171 via Resolution #040615-J for renovation to the County Office Building; (3) after completion of #2, the PILOT will be receipted to General Capital Projects Fund 171 until the \$600,000 contributed to the DelConca project is fully reimbursed; (4) any remaining funds will be receipted to County General Fund 101. (See attached Receipting Schedule) A payment schedule for the ten year PILOT is included in the Lease Agreement dated December 31, 2013. The payment schedule for each Tax Year commences on January 1, 2014 and continuing through and including the Tax Year ending December 31, 2023.

SECTION 8. BE IT FURTHER RESOLVED, that payments in lieu of taxes received from Dupont Tate and Lyle as described in Resolution #080910-F and Resolution #010713-J will be receipted to County General Fund 101. The Resolution and Equipment Lease indicate that payments in lieu of taxes shall be paid over a five-year period, for the Tax Year beginning January 1, 2013 and each Tax Year thereafter through and including the Tax Year ending December 31, 2017

SECTION 9. BE IT FURTHER RESOLVED, that the Loudon County Sheriff shall be paid the minimum annual compensation certified by the State of Tennessee each year, plus an additional \$4,915 for services as a workhouse superintendent.

SECTION 10. BE IT FURTHER RESOLVED, that the Loudon County Highway Official shall be paid the minimum annual compensation certified by the State of Tennessee each year, plus an additional \$4,915 for services as a road engineer.

SECTION 11. BE IT FURTHER RESOLVED, that the annual compensation of Loudon County Commission members shall be frozen at the amount received in FY 2012-2013; i.e., \$8,021.

SECTION 12. BE IT FURTHER RESOLVED, that revenues from the collection of Loudon County's portion of Adequate Facilities/Developmental Tax shall be receipted to Education Capital Projects Fund 177. Requests for expenditures will be reviewed and considered for approval as part of the regular budget amendment process.

SECTION 13. BE IT FURTHER RESOLVED, that Loudon County will appropriate funds for debt service payments associated with Qualified Zone Academy Bonds (Resolution #100305-U) and a Local Government Energy Loan (Resolution #100305-V) without reimbursement from Loudon Board of Education, as had been practiced according to the Memorandum of Understanding between Loudon County and Loudon County Board of Education dated December 5, 2005. According to the debt service schedule, the Local Government Energy Efficiency Loan was paid in full in June 2013; and the Qualified Zone Academy bonds will be paid in full in June 2021.

SECTION 14. BE IT FURTHER RESOLVED, that Loudon County will appropriate funds for wages and benefits of School Resource Officers without contribution from Loudon County Board of Education, as had been practiced according to an informal understanding between Loudon County and Loudon County Board of Education for several years prior to Fiscal Year 2013-2014. Loudon County shall bear the total cost beginning Fiscal Year 2013-2014.

SECTION 15. BE IT FURTHER RESOLVED, that various revenues shall be accrued as follows:

Investment interest: Fund 141 shall earn interest from investments in Funds 141 and 142; Fund 143 shall earn interest from investments in Fund 143; Fund 156 shall earn interest from Funds 177 and 156; Fund 151 shall earn interest from Fund 151; and all other investment interest shall accrue to Fund 101.

One-half of the Rural Sales Tax (this is the only discretionary portion) shall be accrued as follows: one-third percent (33.33%) to Fund 116 Solid Waste Fund; fifty percent (50.00%) to County General Fund 101; and on-sixth percent (16.67%) to General Capital Projects Fund 171.

Hotel/Motel Tax shall accrue to Fund 101 General Fund as required in Private Act 1972 Chapter 232 with an annual appropriation set to assist in funding the Loudon County Visitors Bureau. Distribution to the Visitors Bureau shall be 29% of hotel/motel tax collections.

SECTION 16. BE IT FURTHER RESOLVED, that any appropriations made by this resolution which cover the same purpose for which a specific appropriation is made by statute is made in lieu of but not in addition to said statutory appropriation. The salary, wages, or remuneration of each officer, employee, or agent of the County shall not be in excess of the amounts authorized by existing law or as set forth in the estimate of expenditures which accompanies this resolution. Provided, however, that appropriations for such salaries, wages, or other remuneration hereby authorized shall in no case be construed as permitting expenditures for an office, agency, institution, division or department for the year ending June 30, 2016. The aggregate expenditures for any item of appropriation shall in no instance be more than the amount herein appropriated for such item.

SECTION 17. BE IT FURTHER RESOLVED, that any resolution which may hereafter be presented to the Board of County Commissioners providing for appropriations in addition to those made by this Budget Appropriation Resolution shall specifically provide sufficient revenue or other funds, actually to be provided during the year in which the expenditure is to be made, to meet such additional appropriation. Said appropriating resolution shall be submitted to and approved by the State Director of Local Finance after its adoption as provided by section 9-21-403, TCA.

SECTION 18. BE IT FURTHER RESOLVED, that the County Mayor and County Clerk are hereby authorized to borrow money on revenue anticipation notes, provided such notes are first approved by the Director of Local Finance, to pay for the expenses herein authorized until the taxes and other revenue for the year 2015-2016 have been collected. The proceeds of loans for each individual fund shall not exceed 60% of the appropriations of each individual fund and shall be used only to pay the expenses and other requirements of the fund for which the loan is made. The loan shall be paid out of revenue from the fund for which money is borrowed. The notes evidencing the loans authorized under this section shall be issued under the applicable sections of Title 9, Chapter 21, Tennessee Code Annotated. Said notes shall be signed by the County Mayor and counter-signed by the County Clerk and shall mature and be paid in full without renewal not later than June 30, 2016.

SECTION 19. BE IT FURTHER RESOLVED, that the Trustee's Prior year taxes shall be distributed based on the proration of taxes in place at the time of the tax levy. The Clerk and Master's collections of taxes shall be prorated based on the Current Year Tax rate in effect. Interest/Penalties all be prorated based on the respective proration of taxes.

SECTION 20. BE IT FURTHER RESOLVED, that all unencumbered balances of appropriations remaining at the end of the year shall lapse, and be of no further effect at the end of the year at June 30, 2016.

SECTION 21. BE IT FURTHER RESOLVED, that any resolution or part of a resolution which has heretofore been passed by the Board of County Commissioners which is in conflict with any provision in this resolution be and the same is hereby repealed.

SECTION 22. BE IT FURTHER RESOLVED, that this resolution shall take effect from and after its passage and its provisions shall be in force from and after July 1, 2015. This resolution shall be spread upon the minutes of the Board of County Commissioners.

Passed the 29th day of June, 2015.

Attest:  
County Clerk

*Darlene Russell*  
County Clerk

County Chairman

County Mayor

*Steve Hamilton*  
County Chairman  
*Rollin O. Baker*  
County Mayor

