

Appropriations Resolution

DRAFT RESOLUTION

A RESOLUTION MAKING APPROPRIATIONS FOR THE VARIOUS FUNDS, DEPARTMENTS, INSTITUTIONS, OFFICES AND AGENCIES OF LOUDON COUNTY, TENNESSEE, FOR THE YEAR BEGINNING JULY 1, 2016 AND ENDING JUNE 30, 2017

SECTION 1. BE IT RESOLVED by the Board of County Commissioners of Loudon County, Tennessee, assembled in regular session on the 27th day of June 2016, 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, 2016 and ending June 30, 2017 according to the following schedule:

101 GENERAL FUND	Budget Request	Amds to Budget	Amended Budget
51100 County Commission	192,458		192,458
51210 Board of Equalization	2,000		2,000
51220 Beer Board	7,000		7,000
51240 Other Boards & Committees (Planning/BZA)	7,150		7,150
51300 County Mayor	232,125		232,125
51310 Personnel Office	42,943		42,943
51400 Legal Fees	155,000		155,000
51500 Election Commission	358,076		358,076
51600 Register of Deeds	293,615		293,615
51720 Planning and Codes Enforcement	107,383		107,383
51750 Codes Compliance (Bldg Comm)	242,463		242,463
51760 Geographical Information System	60,071		60,071
51800 County Buildings	1,287,671		1,287,671
51900 Other General Administration	304,000		304,000
52100 Accounting and Budgeting	611,703		611,703
52200 Purchasing	251,369		251,369
52300 Property Assessor's Office	433,801		433,801
52400 County Trustee's Office	338,915		338,915
52500 County Clerk's Office	549,999		549,999
52600 Data Processing	157,482		157,482
53100 Circuit Court	382,304		382,304
53300 General Sessions	546,397		546,397
53310 General Sessions Judge	466,173		466,173
53400 Chancery Court	222,203		222,203
53500 Juvenile Court	296,263		296,263
53700 Judicial Commissioners	58,052		58,052
53900 Other Administration of Justice	16,260		16,260
53930 Victim Assistance Programs	20,000		20,000
54110 Sheriff's Department	4,407,290		4,407,290
54120 Special Patrol	20,000		20,000
54130 Traffic Control	1,500		1,500
54160 Administration of Sexual Offender	3,750		3,750

54210 Jail	2,014,760	2,014,760
54240 Juvenile Services	0	0
54320 Rural Fire Protection	212,500	212,500
54410 Homeland Security & Emergency Management	191,633	191,633
54420 Rescue Squad	0	0
54490 Other Emergency Mgmt (HLS/DOE)	16,000	16,000
54610 County Coroner/Medical Examiner	69,000	69,000
54710 Public Safety Grants (GHSO)	0	0
54900 Other Public Safety	541,500	541,500
55110 Health Department	91,598	91,598
55120 Rabies and Animal Control	364,457	364,457
55190 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	0
56100 Adult Activities	2,500	2,500
56300 Senior Citizens Assistance	218,458	218,458
56700 Parks & Fair Boards	0	0
57100 Agriculture Extension Service	155,355	155,355
57300 Forest Service	0	0
57500 Soil Conservation	19,783	19,783
57700 Flood Control	2,000	2,000
57800 Storm Water Management	4,000	4,000
58110 Tourism	125,000	125,000
58120 Economic and Industrial Agencies	166,430	166,430
58130 General Welfare Assistance	3,750	3,750
58300 Veteran's Service	42,048	42,048
58500 Contributions to Other Agencies	61,100	61,100
58600 Employee Benefits	280,000	280,000
58802 Byrne Memorial Justice Grant	0	0
58900 Miscellaneous	300,000	300,000
82110 General Gov't Principal	43,465	43,465
99400 Transfers to Other Funds	0	0
Total General Fund	<u>17,366,246</u>	<u>0</u> <u>17,366,246</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)	17,900		17,900
S/F LOU	56500 Libraries (Loudon)	13,169		13,169
S/F PHI	56500 Libraries (Philadelphia)	2,750		2,750
S/F GRE	56500 Libraries (Greenback)	3,615		3,615
S/F TEL	56500 Libraries (Tellico Village)	11,935		11,935
	Total Public Library Fund	<u>323,837</u>	0	<u>323,837</u>

116 SOLID WASTE/SANITATION FUND

	55720 Sanitation Education (Litter Grant)	40,600		40,600
	55732 Convenience Center	770,156		770,156
	58900 Miscellaneous	5,000		5,000
	55739-TIR Other Waste Collection	50,000		50,000
	Total Solid Waste/Sanitation Fund	<u>865,756</u>	<u>0</u>	<u>865,756</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	185,870		185,870
	Total Drug Control Fund	<u>185,870</u>	<u>0</u>	<u>185,870</u>

128 OTHER SPECIAL REVENUES (FEDERAL DRUG FUND)

	54150 Drug Enforcement	1,000		1,000
	Total Special Revenue (Federal Drug) Fund	<u>1,000</u>	<u>0</u>	<u>1,000</u>

131 HIGHWAY/PUBLIC WORKS FUND

	61000 Administration	808,398		808,398
	62000 Highway and Bridge Maintenance	384,000		384,000
	63100 Equipment Operation and Maintenance	321,500		321,500
	65000 Other Charges	181,402		181,402
	66000 Employee Benefits	389,053		389,053
	68000 Capital Outlay	895,494		895,494
	99100 Transfers Out	88,016		88,016
				0
	Total Highway/Public Works Fund	<u>3,067,863</u>	<u>0</u>	<u>3,067,863</u>

141 GENERAL PURPOSE SCHOOL FUND

71100 Regular Instruction Program	21,510,222	21,510,222
71200 Special Education Program	2,956,294	2,956,294
71300 Vocational Education Program	1,103,839	1,103,839
72120 Health Services	457,100	457,100
72130 Other Student Support	1,200,553	1,200,553
72210 Regular Instruction Program	1,501,956	1,501,956
72220 Special Education Program	416,180	416,180
72230 Vocational Education Program	154,933	154,933
72310 Board of Education	642,685	642,685
72320 Office of Superintendent	336,476	336,476
72410 Office of the Principal	1,053,465	1,053,465
72510 Fiscal Services	85,627	85,627
72610 Operation of Plant	3,018,497	3,018,497
72620 Maintenance of Plant	250,000	250,000
72710 Transportation	1,870,934	1,870,934
72810 Central and Other	837,027	837,027
73300 Community Services	371,191	371,191
73400 Early Childhood Education	810,380	810,380

Total General Purpose School Fund	<u>38,577,359</u>	<u>0</u> <u>38,577,359</u>
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TOTAL BUDGET COMMITTEE RECOMMENDATION	<u>36,200,000</u>	
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142 SCHOOL FEDERAL PROJECTS

71100 Instruction Program	655,409.99	655,409.99
71200 Special Education Program	755,486.02	755,486.02
71300 Vocational Education Program	50,092.19	50,092.19
72130 Other Student Support	63,219.20	63,219.20
72210 Regular Instruction Program	394,626.32	394,626.32
72220 Special Education Program	284,297.59	284,297.59
72230 Vocational Education Program	7,000.00	7,000.00
72710 Transportation	4,000.00	4,000.00
99100 Transfers to Other Funds		0.00

Total School Federal Projects	<u>2,214,131.31</u>	<u>0</u> <u>2,214,131.31</u>
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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	2,595,425	2,595,425
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Total Central Cafeteria Fund	<u>2,595,425</u>	<u>0</u> <u>2,595,425</u>
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151 GENERAL DEBT SERVICE FUND

82110 Principal-General Government Debt Service	1,189,000	1,189,000
82120 Principal-Highways and Streets		0
82210 Interest- General Government-Debt	157,639	157,639
82220 Interest-Highways and Streets		0
82310 Other Debt Service	271,920	271,920
Total General Debt Service Fund	<u>1,618,559</u>	<u>0</u> <u>1,618,559</u>

156 EDUCATION DEBT SERVICE FUND

82130 Education Debt Principal	3,275,000	3,275,000
82230 Education Debt Interest	1,810,975	1,810,975
82330 Education Debt Other	130,000	130,000
Total Education Debt Service Fund	<u>5,215,975</u>	<u>0</u> <u>5,215,975</u>

171 GENERAL CAPITAL PROJECTS FUND

S/F 017 58900 Miscellaneous	4,000	4,000
S/F 017 91110 General Administration Projects	130,240	130,240
S/F 017 91120 Administration of Justice Projects	0	0
S/F 017 91130 Public Safety Projects	29,500	29,500
S/F 017 91140 Public Health & Welfare Projects	25,000	25,000
S/F 017 91160 Agricultural & Natural Resources Projects	0	0
S/F 017 91190 Other General Government Projects	0	0
S/F 017 91200 Highway and Street Capital Projects	0	0
S/F CAR 91130 Public Safety Projects	165,000	165,000
S/F HAR 91200 Highway and Street Capital Projects	176,900	176,900
S/F H72 91200 Highway and Street Capital Projects		0
S/F SIM 91200 Highway and Street Capital Projects	89,820	89,820
S/F FLO 99100 Transfers Out		0
Total General Capital Projects Fund	<u>620,460</u>	<u>0</u> <u>620,460</u>

176 HIGHWAY CAPITAL PROJECTS FUND

91200 Highway and Street Capital Projects	384,636		384,636
			0
Total Highway Capital Projects Fund	<u>384,636</u>	<u>0</u>	<u>384,636</u>

177 EDUCATION CAPITAL PROJECTS FUND

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 2016-2017 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 2017 Budget " dated July 1, 2016, 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 \$622,610 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 DelConca as described in Resolution #102912 adopted on October 29 2012 will be receipted as follows: 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; the balance of the PILOT will be receipted to County General Fund 101 until the \$300,000 transfer to General Capital Projects Fund 171 for the renovation to the County Office Building authorized by Resolution #040615-J is repaid in full. Thereafter, PILOT revenues will be receipted to General Capital Projects Fund 171 until the \$600,000 contributed to the DelConca project is fully reimbursed; any remaining funds will be receipted to County General Fund 101. 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, continuing through and including the Tax Year ending December 31, 2023.

SECTION 7. 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 8. BE IT FURTHER RESOLVED, that payments in lieu of taxes received from VanHooseCo Precast, LLC as described in Resolution # _____ 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 each Tax Year commencing January 1, 2016 and continuing through and including the Tax Year ending December 31, 2020.

SECTION 9. BE IT FURTHER RESOLVED, that payments in lieu of taxes received from Morgan Olson, LLC as described in Resolution # _____ 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 ten-year period, for each Tax Year commencing January 1, 2016 and continuing through and including the Tax Year ending December 31, 2025.

SECTION 10. 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 11. 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 12. 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 13. 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 14. 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 will be paid in full in June 2013; and the Qualified Zone Academy bonds will be paid in full in June 2021.

SECTION 15. 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 16. 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%) to County General Fund 101; and one-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. Loudon County Visitors Bureau will receive an appropriation of \$125,000, disbursed in equal monthly payments. This appropriation is not a percentage of Hotel/Motel Tax as it has been in past years. Additionally, there is no provision for additional contributions to fund Visitors Bureau events.

SECTION 17. 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, 2017. The aggregate expenditures for any item of appropriation shall in no instance be more than the amount herein appropriated for such item.

SECTION 18. 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 19. 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 2016-2017 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, 2017.

SECTION 20. 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 shall be prorated based on the respective proration of taxes.

SECTION 21. 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, 2017.

SECTION 22. 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 23. 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, 2016. This resolution shall be spread upon the minutes of the Board of County Commissioners.

Passed the 27th day of June, 2016.

Attest:

County Clerk

County Chairman

County Mayor