

**GENERAL CAPITAL PROJECT
SUBFUND: GIS**

Subfund GIS was established for financial transactions associated with Loudon County Geographic Information System Board (LCGIS).

An Interlocal Agreement among Loudon Utilities Board, Lenoir City Utilities Board, and Loudon County (approved in February 1995) established LCGIS, naming Loudon County as the fiscal agent. (See Exhibit 23)

	Fiscal Year						
	<u>2012-2013</u>	<u>2013-2014</u>	<u>2014-2015</u>	<u>2015-2016</u>	<u>2016-2017</u>	<u>2017-2018</u>	<u>2018-2019</u>
Beginning Cash Balance	83,981.74	86,583.24	87,981.24	89,567.24	64,475.36	67,111.36	72,149.36
Revenue	2,601.50	1,398.00	1,586.00	1,610.00	2,636.00	5,038.00	1,400.50
Expenditures	-						
Exp for Prior Year Encumbrances	-			(26,701.88)			
Ending Cash Balance	<u>86,583.24</u>	<u>87,981.24</u>	<u>89,567.24</u>	<u>64,475.36</u>	<u>67,111.36</u>	<u>72,149.36</u>	<u>73,549.86</u>

↓
12/30/2018
Cash Balance

INTERLOCAL GOVERNMENTAL AGREEMENT
AMONG THE LOUDON UTILITIES BOARD, THE LENOIR CITY UTILITIES
BOARD, AND LOUDON COUNTY, FOR THE FORMATION OF A
GEOGRAPHIC INFORMATION SYSTEM

THIS AGREEMENT made and entered into on this the 13th day of February, 1995, among the LOUDON UTILITIES BOARD (LUB), an agency of the City of Loudon; the LENOIR CITY UTILITIES BOARD (LCUB), an agency of the City of Lenoir City; and LOUDON COUNTY (COUNTY), a political subdivision of the State of Tennessee, all of which may hereinafter be referred to as Parent Boards.

W I T N E S S E T H

WHEREAS, the parties hereto over a period of time have studied and determined the strong desirability of entering into a geographic information mapping system program which would, among other things, locate the boundaries of every parcel of property in Loudon County, provide the two utility systems with accurate location of utility lines, etc., provide detailed and accurate tax maps for Loudon County property assessment procedures, assist the planning and economic development department, provide emergency response maps for the E-911 system; and

WHEREAS, the governing bodies of all three parties to this agreement now have approved the expenditure of the necessary funds and the entering into an agreement for the development and operation of a Geographic Information System (GIS); and

WHEREAS, it is desirable and necessary for the parties to establish a governing board to oversee the development, operation, and maintenance of the system;

NOW, THEREFORE, for and in consideration of the premises and the mutual covenants and agreements hereinafter contained, it is agreed between the parties as follows:

1. PURPOSE: A governing board is hereby established which will operate and maintain the Geographic Information System (GIS), set fee schedules for the sale of the maps, establish the

process, guidelines and cost for the provision of such maps to other requesting parties, and generally be responsible for all matters concerning the system, except as limited herein.

2. NAME: The name of the body which will oversee the GIS system is the Loudon County Geographic Information System Board (LCGISB).

3. JURISDICTION: The Loudon County Geographic Information System Board shall have the purpose, authority and responsibility for the overall development, supervision and maintenance of a computerized mapping system, including the establishment of all policies and procedures, subject to the provisions of the within Agreement.

4. ORGANIZATION OF THE GOVERNING BOARD:

a. The Loudon County Geographic Information System Governing Board (LCGISB) shall be composed of seven (7) members as follows:

- (1). General Manager, or designee, LUB;
- (2). Member selected by LUB;
- (3). General Manager, or designee, LCUB;
- (4). Member selected by LCUB;
- (5). Loudon County Executive, or designee;
- (6). Member selected by the Loudon County Commission;
- (7). Loudon County Property Assessor, or designee.

b. Term of Office:

- (1). The members elected by LUB, LCUB and the Loudon County Commission shall serve a term of three (3) years, the first term to begin effective March 1, 1995.
- (2). If a LCGISB member is also serving as a member of the parent Board or County Commission, or is an employee of the parent Board, such person shall vacate the position upon termination of that

relationship with the parent Board or

County Commission, with a new member to be appointed by the parent Board or County Commission to serve out the term of the vacating member.

c. Ex-Officio Members:

(1) The Loudon County Emergency Communications District shall have one (1) ex-officio board member (without vote) by virtue of the initial Forty-Five Thousand Dollar (\$45,000.00) contribution to the development of the system as a part of the Loudon County contribution;

(2) In addition, LCGISB may designate additional ex-officio (without vote) members.

d. LCGISB is authorized to adopt its own rules of organization and procedure, limited only by the provisions of this Agreement.

e. After four (4) years, LCGISB shall review this agreement, and by unanimous agreement of the parties, this agreement may be revised.

5. RIGHT TO USE SYSTEM:

a. All parties to this Agreement and Loudon County Emergency Communications District, by right of their original capital contributions, shall have a right to the use of the system and the obtaining and transfer of digital data and vectored maps without additional charge. Information and data obtained by any party, including LCECD, separately and used in conjunction with the system shall be available to the other parties to this Agreement. It is agreed that data entries by all parties shall be completed in a timely fashion and such collected data by a party must be exchanged with all other parties and made a part of the system.

b. LCGISB may accept additional contributions from

other persons or agencies or firms desiring to "buy in" to the system. The costs and rights of such use shall be determined by LCGISB.

c. The parties shall not sell or exchange maps or information except through the Operations Center, and maps or information must be used for each party's own use (which shall include contractors and consultants performing work for a party, and in such case, a signed agreement approved by LCGISB must be signed by such third party, consultant engineer, etc., restricting such use).

6. POWERS, RESPONSIBILITIES, OPERATION:

a. There is hereby granted to the Loudon County Geographic Information System Board all powers necessary or proper for the accomplishment of the purpose of this Agreement (except as otherwise limited by law or by this Agreement).

b. It is contemplated that the Loudon County Assessor of Property will be the custodian of the basic geographic information system, with the Loudon County Assessor of Property to establish an Operations Center and to be responsible for the day-to-day operation and maintenance of the system, consistent with LCGISB procedures and policies.

c. Other powers and responsibilities include:

(1). To contract for the original development of the system, it being understood LCGISB cannot obligate the parties to this Agreement beyond any contributions made into the initial budget of LCGISB, and cannot obligate LUB and LCUB, nor the County to any degree.

(2). To employ other personnel as necessary within the budgetary limits available to the Board, considering the revenues from the sale of maps and services, etc., together with any additional contributions made to the budget of LCGISB.

(3). To contract with such other consultants and professionals as necessary to repair and maintain the system and/or to improve or add to the system within the budget available to LCGISB.

(4). LCGISB shall adopt an annual budget in accordance with the general political subdivision accounting year, projecting the revenues and expenses, and file a copy with the parent boards.

(5). To establish administrative and sale fees for the sale of maps and for the provision of other possible services.

7. FUNDING OF BUDGET:

a. The initial responsibility for contributions for the capital development of the system are as follows:

- (1). LUB: \$127,136.66;
- (2). LCUB: \$127,136.67;
- (3). Loudon County \$127,136.67;

b. The fiscal agent for LCGISB shall be Loudon County;

c. The maintenance of LCGISB records shall be as contracted for or arranged for by LCGISB.

d. Future funding shall be handled through the budget and revenues produced by LCGISB, with any general additional capital contributions by the parties to be by the agreement of all the parties to this Agreement. In this regard special mapping services may be arranged for separately by a party at a party's own expense, but with the resulting information to be available as provided by this Agreement.

d. The Assessor of Property shall receive all applications for maps, data and services, collect the payments and fees as required by LCGISB, and deposit the funds received as provided for by direction of LCGISB.

e. Any portion of the budget funds not used in a fiscal year shall be carried forward to the next fiscal year, and shall be available in the continuing budgetary process of LCGISB.

8. MEETINGS: LCGISB shall meet at least quarterly at a date, place and time it shall select, and may meet more often as it deems necessary.

9. AGREEMENT NOT TO SUE: Each party to this Agreement

agrees not to sue any of the other parties to the Agreement as to any matter arising out of the performance of this Agreement, except in regards to the resale or transfer of LCGISB digital data and/or maps in violation of this Agreement, and in the event suit is brought (in violation of the Agreement) by a party, such party agrees to indemnify LCGISB and/or such party or parties sued for all losses and damages suffered, including costs and attorney's fees. LCGISB, for the purposes of this paragraph, is not considered to be a "party" to this Agreement, and it is contemplated that LCGISB may take any action it deems necessary to enforce this provision of this Agreement and any contract or agreement it makes with third parties.

10. WITHDRAWAL: After four (4) years, any party to this Agreement may, in writing, at least six (6) months prior to a proposed withdrawal date, withdraw from this Agreement. If a separate party elects to withdraw under the provisions of this Agreement, such party shall not be entitled to reimbursement of any kind or a distribution of the withdrawing party's share of any assets the LCGISB may have accumulated.

11. DURATION: This Agreement shall continue until terminated by a unanimous agreement of all parties hereto.

12. TERMINATION: Upon termination, the parties shall distribute all assets in accordance with the agreement of all the parties.

13. COPYRIGHT: The Board shall take all necessary steps to copyright and protect the maps and other writings generated by the system.

14. ADDITIONAL PARTIES: No additional entity can be made a party to this Agreement or become a member of the LCGISB without the written approval of all members to the Agreement.

15. AMENDMENTS: This agreement may be altered or amended by the unanimous agreement of all the parties hereto, which agreement shall not become effective until reduced to writing and executed by the parties.

16. EFFECTIVE DATE: This agreement shall be considered

to be effective as of March 1, 1995.

IN WITNESS WHEREOF, the parties hereto have caused this agreement to be duly executed in triplicate on the day and date first above written.

LOUDON COUNTY, TENNESSEE

BY: George W. Miller
County Executive

ATTEST:

R. S. D. W. [Signature]
County Clerk

LOUDON UTILITIES BOARD

BY: Eugene [Signature]
Chairman

ATTEST:

Stephanie [Signature]
Secretary

LENOIR CITY UTILITIES BOARD

BY: Charles [Signature]
Chairman

ATTEST:

Donald R. Pace
Secretary

Balance Sheet
DECEMBER 31, 2018

171 GENERAL CAPITAL PROJECTS

GIS GIS SYSTEM

Fnd-Funct-Obj	Sub Cost Fnd-Centr-Obj	Sub	Account Name	Amount
ASSETS				
171-11140-	-GIS		CASH WITH TRUSTEE	73,549.86
171-14100-	-GIS		ESTIMATED REVENUES	2,500.00

TOTAL ASSETS				76,049.86
LIABILITIES				
171-28500-	-GIS		REVENUES (CONTROL)	1,400.50-

TOTAL LIABILITIES				1,400.50-
EQUITIES				
171-39000-	-GIS		UNASSIGNED	72,149.36-
171-39000-	-GIS		BUDGET UNASSIGNED	2,500.00-

TOTAL EQUITIES				74,649.36-

Fund Is In Balance				0.00
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G/L Month: 12 DECEMBER
 Beginning Fund: 171 Beginning Sub Fund: GIS
 Ending Fund: 171 Ending Sub Fund: GIS

* End of Report: LOUDON CO CENTRAL ACCOUNTING *

Balance Sheet
JUNE 30, 2018

171 GENERAL CAPITAL PROJECTS

GIS GIS SYSTEM

Sub Cost Sub
Fnd-Funct-Obj-Fnd-Centr-Obj

Account Name

Amount

ASSETS

171-11140-	-GIS	CASH WITH TRUSTEE	72,149.36
171-14100-	-GIS	ESTIMATED REVENUES	5,000.00

		TOTAL ASSETS	77,149.36

LIABILITIES

171-28500-	-GIS	REVENUES (CONTROL)	5,038.00-

		TOTAL LIABILITIES	5,038.00-

EQUITIES

171-39000-	-GIS	UNASSIGNED	67,111.36-
171-39000-	-GIS	BUDGET UNASSIGNED	5,000.00-

		TOTAL EQUITIES	72,111.36-

Fund Is In Balance

0.00
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G/L Month: 06 JUNE
Beginning Fund: 171 Beginning Sub Fund: GIS
Ending Fund: 171 Ending Sub Fund: GIS

* End of Report: LOUDON CO CENTRAL ACCOUNTING *

Balance Sheet
JUNE 30, 2017

171 GENERAL CAPITAL PROJECTS

GIS GIS SYSTEM

Fnd-Funct-Obj	Sub Cost Fnd-Centr-Obj	Sub	Account Name	Amount
ASSETS				
171-11140-	-GIS		CASH WITH TRUSTEE	67,111.36
171-14100-	-GIS		ESTIMATED REVENUES	1,000.00

TOTAL ASSETS				68,111.36
LIABILITIES				
171-28500-	-GIS		REVENUES (CONTROL)	2,636.00-

TOTAL LIABILITIES				2,636.00-
EQUITIES				
171-39000-	-GIS		UNASSIGNED	64,475.36-
171-39000-	-GIS		BUDGET UNASSIGNED	1,000.00-

TOTAL EQUITIES				65,475.36-

Fund Is In Balance				0.00
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G/L Month: 06 JUNE
 Beginning Fund: 171 Beginning Sub Fund: GIS
 Ending Fund: 171 Ending Sub Fund: GIS

* End of Report: LOUDON CO CENTRAL ACCOUNTING *

Balance Sheet
JUNE 30, 2016

171 GENERAL CAPITAL PROJECTS

GIS GIS SYSTEM

Fnd-Funct-Obj	Sub Cost Sub Fnd-Centr-Obj	Account Name	Amount
ASSETS			
171-11140-	-GIS	CASH WITH TRUSTEE	64,475.36
171-14100-	-GIS	ESTIMATED REVENUES	1,000.00
171-14600-	-GIS	EXP CHGD TO RESERVE FOR PRIOR YRS ENC	26,701.88

TOTAL ASSETS			92,177.24
LIABILITIES			
171-28500-	-GIS	REVENUES (CONTROL)	1,610.00-

TOTAL LIABILITIES			1,610.00-
EQUITIES			
171-34120-	-GIS	ENCUMBRANCES - PRIOR YEAR	26,701.88-
171-39000-	-GIS	UNASSIGNED	62,865.36-
171-39000-	-GIS	BUDGET UNASSIGNED	1,000.00-

TOTAL EQUITIES			90,567.24-

Fund Is In Balance			0.00
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Balance Sheet
JUNE 30, 2015

171 GENERAL CAPITAL PROJECTS

GIS GIS SYSTEM

Fnd-Funct-Obj	Sub Cost Fnd-Centr-Obj	Sub	Account Name	Amount
ASSETS				
171-11140-	-GIS		CASH WITH TRUSTEE	89,567.24
171-14100-	-GIS		ESTIMATED REVENUES	1,000.00
171-14200-	-GIS		UNLIQUIDATED ENCUMBRANCES (CONTROL)	26,701.88

TOTAL ASSETS				117,269.12
LIABILITIES				
171-28100-	-GIS		APPROPRIATIONS (CONTROL)	27,390.00-
171-28500-	-GIS		REVENUES (CONTROL)	1,586.00-

TOTAL LIABILITIES				28,976.00-
EQUITIES				
171-34110-	-GIS		ENCUMBRANCES - CURRENT YEAR	26,701.88-
171-39000-	-GIS		UNASSIGNED	87,981.24-
171-39000-	-GIS		BUDGET UNASSIGNED	26,390.00

TOTAL EQUITIES				88,293.12-

Fund Is In Balance				0.00
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G/L Month: 06 JUNE
 Beginning Fund: 171 Beginning Sub Fund: GIS
 Ending Fund: 171 Ending Sub Fund: GIS

* End of Report: LOUDON CO CENTRAL ACCOUNTING *

Balance Sheet
JUNE 30, 2014

171 GENERAL CAPITAL PROJECTS

GIS GIS SYSTEM

Fnd-Funct-Obj	Sub Cost Fnd-Centr-Obj	Sub	Account Name	Amount
ASSETS				
171-11140-	-GIS		CASH WITH TRUSTEE	87,981.24
171-14100-	-GIS		ESTIMATED REVENUES	1,000.00
TOTAL ASSETS				88,981.24
LIABILITIES				
171-28500-	-GIS		REVENUES (CONTROL)	1,398.00-
TOTAL LIABILITIES				1,398.00-
EQUITIES				
171-39000-	-GIS		UNASSIGNED	86,583.24-
171-39000-	-GIS		BUDGET UNASSIGNED	1,000.00-
TOTAL EQUITIES				87,583.24-
Fund Is In Balance				0.00

G/L Month: 06 JUNE
 Beginning Fund: 171 Beginning Sub Fund: GIS
 Ending Fund: 171 Ending Sub Fund: GIS

* End of Report: LOUDON CO CENTRAL ACCOUNTING *

Balance Sheet
JUNE 30, 2013

171 GENERAL CAPITAL PROJECTS

GIS GIS SYSTEM

Sub Cost Sub
Fnd-Funct-Obj-Fnd-Centr-Obj

Account Name

Amount

ASSETS

171-11140-	-GIS	CASH WITH TRUSTEE	86,583.24
171-14100-	-GIS	ESTIMATED REVENUES	2,565.00

TOTAL ASSETS			89,148.24

LIABILITIES

171-28500-	-GIS	REVENUES (CONTROL)	2,601.50-

TOTAL LIABILITIES			2,601.50-

EQUITIES

171-39000-	-GIS	UNASSIGNED	83,981.74-
171-39000-	-GIS	BUDGET UNASSIGNED	2,565.00-

TOTAL EQUITIES			86,546.74-

Fund Is In Balance	-----
	0.00
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G/L Month: 06 JUNE
 Beginning Fund: 171 Beginning Sub Fund: GIS
 Ending Fund: 171 Ending Sub Fund: GIS

* End of Report: LOUDON CO CENTRAL ACCOUNTING *