

LOUDON COUNTY COMMISSION
LOUDON COUNTY, TENNESSEE
Tuesday, July 6, 2021
Courthouse Annex Building
6 P.M.

BUDGET APPROVAL MINUTES

- (1) General Public Comments **Chairman of Lenoir City Board of Education – Matthew Coleman** spoke regarding the Adequate Facilities Tax (AFT) to the Lenoir City School System. He represented the Lenoir City School Systems not being in favor to the budget cut of the Adequate Facilities Tax.
- BE IT REMEMBERED that the Board of Commission of Loudon County convened in regular session in Loudon, Tennessee on the 6th day of July, 2021.
- Commission Chairman Henry Cullen** called the meeting to order at 6:01 pm.
- (2) Roll Call Upon Roll Call, the following commissioners were present: **Kelly Brewster, David Meers, Julia Hurley, Matthew Tinker, Bill Satterfield, Gary Whitfield, Henry Cullen, Harold Duff, Van Shaver, Adam Waller** (10)
- Also present, was the **Honorable Mayor Buddy Bradshaw, Director of Accounts and Budgets, Tracy Blair and Chief Deputy Clerk, Tammie Wampler.**
- Commission Chairman Henry Cullen then turned the meeting over to Director of Accounts and Budgets, Tracy Blair to begin the budget approval process.**
- (3) Appropriations Resolution **Director of Accounts and Budgets - Tracy Blair** requested consideration of recommendation to approve A Resolution Making Appropriations for the Various Funds, Departments, Institutions, Offices and Agencies of Loudon County, Tennessee for the Year Beginning July 1, 2021 and Ending June 30, 2022.
- Commissioner Shaver** made a motion to approve the resolution as presented. **Commissioner Meers** seconded the motion.
- (4) Amendment #1 / FAILED **Commissioner Tinker** made a motion to amend the resolution to remove Section 15 from the Appropriations Budget that deals with the Adequate Facilities Tax (AFT) for Lenoir City Schools. **Commissioner Hurley** seconded the motion.
- Chairman Cullen** called for a Roll Call Vote.
- Upon Roll Call Vote, the following commissioners voted AYE:
- Hurley, Tinker, Duff** (3)
- The following commissioners voted NAY:
- Meers, Satterfield, Whitfield, Cullen, Shaver, Waller, Brewster** (7)
- The motion FAILED (7/3)
- Commissioner Shaver** made a motion related to the Adequate Facilities Tax (AFT) that the increased revenue be receipted to the Education Capital Projects Fund 177. **Commissioner Brewster** seconded the motion.
- (5) Amendment # 2 **Chairman Cullen** called for a Roll Call Vote.
- Upon Roll Call Vote, the following commissioners voted AYE:
- Satterfield, Whitfield, Cullen, Shaver, Waller, Brewster, Meers** (7)
- The following commissioners voted NAY:
- Duff, Hurley, Tinker** (3)
- The motion PASSED (7/3)

(6) Amendment # 3
/ FAILED

Commissioner Duff made a motion to add to the budget \$ 2500 for Run LoCo. The motion was seconded by **Commissioner Hurley**.

Chairman Cullen called for a Roll Call Vote.

Upon Roll Call Vote, the following commissioners voted AYE:

Tinker, Duff, Hurley (3)

The following commissioners voted NAY:

Satterfield, Whitfield, Cullen, Shaver, Waller, Brewster, Meers (7)

The motion FAILED (7/3)

With no further amendments being offered, **Chairman Cullen** called for a Roll Call Vote on the Amended Appropriations Resolution.

Upon Roll Call Vote, the following commissioners voted AYE:

Satterfield, Whitfield, Cullen, Shaver, Waller, Brewster, Meers (7)

The following commissioners voted NAY:

Duff, Hurley, Tinker (3)

The motion PASSED (7/3) **RESOLUTION # 070621-A**

(7) Tax Levy
Resolution

Director of Accounts and Budgets - Tracy Blair requested consideration of recommendation to approve A Resolution Fixing the Tax Levy in Loudon, County, Tennessee for the Fiscal Year beginning July 1, 2021.

Commissioner Shaver made a motion to approve the recommendation and **Commissioner Meers** seconded the motion.

Chairman Cullen called for a Roll Call Vote.

Upon Roll Call Vote, the following commissioners voted AYE:

Whitfield, Cullen, Shaver, Waller, Brewster, Meers, Hurley, Tinker, Satterfield (9)

The following commissioners voted NAY:

Duff (1)

The motion PASSED (9/1) **RESOLUTION # 070621-B**

(8) Appropriations
Resolution –
Non-Profit

Director of Accounts and Budgets – Tracy Blair requested consideration of recommendation to approve A Resolution Making Appropriations to Non-Profit Organizations Serving Loudon County, Tennessee for the Year Beginning July 1, 2021 and Ending June 30, 2022.

Commissioner Satterfield made a motion to approve the recommendation and **Commissioner Shaver** seconded the motion.

Chairman Cullen called for a Roll Call Vote.

Upon Roll Call Vote, the following commissioners voted AYE:

Cullen, Duff, Shaver, Waller, Brewster, Meers, Hurley, Tinker, Satterfield, Whitfield (10)

The following commissioners voted NAY: (0)

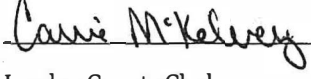
The motion PASSED (10) **RESOLUTION # 070621-C**

- (9) Adjournment There being no further business, a motion being duly made by **Commissioner Shaver** and seconded by **Commissioner Tinker** the July 6, 2021 Budget Approval Meeting stand adjourned at 6:17 p.m.



Loudon County Commission Chairman

Attest:



Loudon County Clerk



Loudon County Mayor

Loudon County Commission

RESOLUTION # 070621-A

Appropriations Resolution

A Resolution Making Appropriations for the Various Funds, Departments, Institutions, Offices and Agencies of Loudon County, Tennessee for the Year Beginning July 1, 2021 and Ending June 30, 2022.

RESOLUTION # 070621-A

**A RESOLUTION MAKING APPROPRIATIONS FOR THE VARIOUS FUNDS,
DEPARTMENTS, INSTITUTIONS, OFFICES AND AGENCIES OF LOUDON COUNTY,
TENNESSEE, FOR THE YEAR BEGINNING JULY 1, 2021 AND ENDING JUNE 30, 2022**

SECTION 1. BE IT RESOLVED by the Board of County Commissioners of Loudon County, Tennessee, assembled in session on the 6th day of July 2021, 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, 2021 and ending June 30, 2022 according to the following schedule:

101 GENERAL FUND	Budget Request	Amds to Budget	Amended Budget
51100 County Commission	165,608		165,608
51210 Board of Equalization	2,600		2,600
51220 Beer Board	5,000		5,000
51240 Other Boards & Committees (Planning/BZA)	7,200		7,200
51300 County Mayor	253,699		253,699
51310 Personnel Office	47,294		47,294
51400 Legal Fees	130,000		130,000
51500 Election Commission	350,430		350,430
51600 Register of Deeds	338,622		338,622
51720 Planning	154,940		154,940
51750 Codes Compliance (Bldg Comm)	320,624		320,624
51760 Geographical Information System	72,514		72,514
51800 County Buildings	1,400,899		1,400,899
51900 Other General Administration	315,500		315,500
51910 Preservation of Records	1,000		1,000
52100 Accounting and Budgeting	719,853		719,853
52200 Purchasing	271,704		271,704
52300 Property Assessor's Office	503,659		503,659
52400 County Trustee's Office	402,879	0	402,879
52500 County Clerk's Office	733,688		733,688
52600 Data Processing	201,766		201,766
53100 Circuit Court	492,179		492,179
53300 General Sessions	696,755		696,755
53310 General Sessions Judge	501,977		501,977
53400 Chancery Court	342,449	0	342,449
53500 Juvenile Court	334,391		334,391
53700 Judicial Commissioners	69,347		69,347
53900 Other Administration of Justice	18,760		18,760
53920 Courtroom Security	1,500		1,500
53930 Victim Assistance Programs	22,000		22,000
54110 Sheriff's Department	5,384,083		5,384,083
54120 Special Patrol	16,000		16,000
54130 Traffic Control	34,500		34,500
54160 Administration of Sexual Offender	1,500		1,500
54210 Jail	4,608,682		4,608,682
54240 Juvenile Services			0
54320 Rural Fire Protection	282,500		282,500
54410 Homeland Security & Emergency Management	212,200	0	212,200
54420 Rescue Squad			0
54490 Other Emergency Mgmt (HLS/DOE)			0
54610 County Coroner/Medical Examiner	125,000		125,000
54710 Public Safety Grants (GHSO)			0
54900 Other Public Safety	540,000		540,000
55110 Health Department	41,388		41,388
55120 Rabies and Animal Control	479,008		479,008
55150 Maternal & Child Health Services (Tobacco Grant)			0
55190 Other Local Health Services (DGA)	398,000		398,000
55900 Other Local Welfare Services			0
56100 Adult Activities			0
56300 Senior Citizens Assistance	275,295		275,295

56700 Parks & Fair Boards		0
57100 Agriculture Extension Service	188,126	188,126
57300 Forest Service		0
57500 Soil Conservation	49,157	49,157
57700 Flood Control	2,000	2,000
57800 Storm Water Management	4,000	4,000
58110 Tourism	120,000	120,000
58120 Economic and Industrial Agencies	166,430	166,430
58130 General Welfare Assistance	6,750	6,750
58300 Veteran's Service	81,715	81,715
58500 Contributions to Other Agencies	73,100	73,100
58600 Employee Benefits	10,300	10,300
58802 Byrne Memorial Justice Grant		0
58900 Miscellaneous	382,000	382,000
82110 General Gov't Principal		0
99400 Transfers to Other Funds	0	0
Total General Fund	<u>22,360,571</u>	<u>0</u> <u>22,360,571</u>
112 COURTHOUSE & JAIL MAINTENANCE FUND		
58900 Miscellaneous	2,000	2,000
99100 Transfers to Other Funds	125,000	125,000
Total Courthouse & Jail Maintenance Fund	<u>127,000</u>	<u>0</u> <u>127,000</u>
114 LAW LIBRARY		
56500 Libraries	4,600	4,600
58900 Miscellaneous	150	150
Total Law Library Fund	<u>4,750</u>	<u>0</u> <u>4,750</u>
115 PUBLIC LIBRARIES		
S/F COU 56500 Libraries (County)	316,560	316,560
S/F COU 58900 Miscellaneous		0
S/F LEN 56500 Libraries (Lenoir City)	11,250	11,250
S/F LOU 56500 Libraries (Loudon)	23,950	23,950
S/F PHI 56500 Libraries (Philadelphia)	3,200	3,200
S/F GRE 56500 Libraries (Greenback)	2,515	2,515
S/F TEL 56500 Libraries (Tellico Village)	10,095	10,095
Total Public Library Fund	<u>367,570</u>	<u>0</u> <u>367,570</u>
116 SOLID WASTE/SANITATION FUND		
55720 Sanitation Education (Litter Grant)	49,100	49,100
55732 Convenience Center	892,396	892,396
58900 Miscellaneous		0
55739-TIR Other Waste Collection	50,000	50,000
Total Solid Waste/Sanitation Fund	<u>991,496</u>	<u>0</u> <u>991,496</u>
119 INDUSTRIAL/ECONOMIC DEVELOPMENT FUND		
58120 Industrial Development	22,300	22,300
58900 Miscellaneous	0	0
Total Industrial/Economic Development Fund	<u>22,300</u>	<u>0</u> <u>22,300</u>
122 DRUG CONTROL FUND		
54150 Drug Enforcement	77,900	77,900
Total Drug Control Fund	<u>77,900</u>	<u>0</u> <u>77,900</u>

127 Other General Government Special Revenue Fund			
58841 American Rescue Plan Act	0		0
Total Other Gen Govt Special Revenue Fund	<u>0</u>	<u>0</u>	<u>0</u>

Expenditures of American Rescue Plan Act revenues will be recognized in Fund 127. There are no approved appropriations at the time of FY 2022 budget adoption.

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	921,643		921,643
62000 Highway and Bridge Maintenance	647,546		647,546
63100 Equipment Operation and Maintenance	346,000		346,000
65000 Other Charges	187,041		187,041
66000 Employee Benefits	487,651		487,651
68000 Capital Outlay	1,958,297		1,958,297
99100 Transfers Out			0
Total Highway/Public Works Fund	<u>4,548,178</u>	<u>0</u>	<u>4,548,178</u>

141 GENERAL PURPOSE SCHOOL FUND			
71100 Regular Instruction Program	23,039,608		23,039,608
71200 Special Education Program	3,378,035		3,378,035
71300 Vocational Education Program	1,262,464		1,262,464
72110 Attendance	59,195		59,195
72120 Health Services	586,412		586,412
72130 Other Student Support	1,201,341		1,201,341
72210 Regular Instruction Program	1,632,066		1,632,066
72220 Special Education Program	653,686		653,686
72230 Vocational Education Program	165,394		165,394
72250 Technology	843,637		843,637
72310 Board of Education	675,579		675,579
72320 Office of Superintendent	508,419		508,419
72410 Office of the Principal	1,227,146		1,227,146
72510 Fiscal Services	87,699		87,699
72610 Operation of Plant	3,258,317		3,258,317
72620 Maintenance of Plant	275,000		275,000
72710 Transportation	1,946,158		1,946,158
72901 COVID-19 Expenditures	300,000		300,000
73300 Community Services	575,382		575,382
73400 Early Childhood Education	838,920		838,920
Total General Purpose School Fund	<u>42,514,458</u>	<u>0</u>	<u>42,514,458</u>

142 SCHOOL FEDERAL PROJECTS			
10	72210 Regular Instruction Program	110,382.00	110,382.00
109	71100 Instruction Program	616,320.00	616,320.00
109	72130 Other Student Support	35,635.05	35,635.05
109	72210 Regular Instruction Program	94,738.09	94,738.09
209	71100 Instruction Program	7,765.00	7,765.00
209	72210 Regular Instruction Program	139,075.00	139,075.00
309	71100 Instruction Program	14,077.16	14,077.16
309	72210 Regular Instruction Program	9,770.72	9,770.72
409	72210 Regular Instruction Program	62,923.13	62,923.13
809	71300 Vocational Education Program	59,670.08	59,670.08
809	72130 Other Student Support	10,058.80	10,058.80
809	72230 Career & Technical Education Program	4,174.38	4,174.38
899	71200 Special Education Program	3,539.00	3,539.00
899	72220 Special Education Program	6,461.00	6,461.00
909	71200 Special Education Program	727,475.00	727,475.00
909	72220 Special Education Program	288,648.00	288,648.00
919	71200 Special Education Program	3,807.00	3,807.00
919	72220 Special Education Program	18,000.00	18,000.00
	Total School Federal Projects	<u>2,212,519.41</u>	<u>0.00</u> 2,212,519.41

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	2,738,139	2,738,139
	Total Central Cafeteria Fund	<u>2,738,139</u>	<u>0</u> 2,738,139

151 GENERAL DEBT SERVICE FUND			
	82110 Principal-General Government Debt Service	864,000	864,000
	82120 Principal-Highways and Streets		0
	82210 Interest- General Government-Debt	502,742	502,742
	82220 Interest-Highways and Streets		0
	82310 Other Debt Service	271,920	271,920
	Total General Debt Service Fund	<u>1,638,662</u>	<u>0</u> 1,638,662

156 EDUCATION DEBT SERVICE FUND			
	82130 Education Debt Principal	3,815,000	3,815,000
	82230 Education Debt Interest	1,183,767	1,183,767
	82330 Education Debt Other	130,000	130,000
	Total Education Debt Service Fund	<u>5,128,767</u>	<u>0</u> 5,128,767

171 GENERAL CAPITAL PROJECTS FUND			
S/F GSG	99100 Transfers to Other Funds	400,000	400,000
S/F 022	91110 General Administration Projects	200,000	200,000
S/F 021	91150 Social, Cultural Projects		0
S/F CAR	91130 Public Safety Projects		0
S/F 600	91190 Other General Government Projects	68,573	68,573
S/F SIM	91200 Highway and Street Capital Projects	89,820	89,820
S/F FLO	99100 Transfers Out		0
			0
	Total General Capital Projects Fund	<u>758,393</u>	<u>0</u> <u>758,393</u>
176 HIGHWAY CAPITAL PROJECTS FUND			
	91200 Highway and Street Capital Projects	351,384	351,384
			0
	Total Highway Capital Projects Fund	<u>351,384</u>	<u>0</u> <u>351,384</u>
177 EDUCATION CAPITAL PROJECTS FUND			
	39000 Undesignated Fund Balance	549,035	549,035
	Total Education Capital Projects Fund	<u>549,035</u>	<u>0</u> <u>549,035</u>

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 2022 Budget " dated July 1, 2021, 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 \$659,072 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; a portion 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. Also, a portion will be receipted to County General Fund 101 to repay the \$51,595 to purchase electronic tablets for the Election office, and to provide the required grant match for voting machines. Thereafter, PILOT revenues will be receipted to General Capital Projects Fund 171 for partial reimbursement of the \$600,000 contributed to the DelConca project. 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 all disbursements from 101-51910, Preservation of Records, require the review and approval of the Budget Committee prior to encumbrance.

SECTION 8. BE IT FURTHER RESOLVED, that payments in lieu of taxes received from Morgan Olson, LLC as described in Resolution #101915-A and 100316-F 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, 2017 and continuing through and including the Tax Year ending December 31, 2026.

SECTION 9. BE IT FURTHER RESOLVED, that payments in lieu of taxes received from Tate & Lyle as described in Resolution #040317-A will be receipted to funds assigned property tax at the date of execution of the agreement, or as assigned by County Commission during the budgeting process each year. The Resolution and Equipment Lease Agreement indicate that payments in lieu of taxes shall be paid over a ten-year period, for each Tax Year, commencing with the Tax Year beginning on January 1, 2017 and continuing through and including the Tax Year ending December 31, 2026, a payment in lieu of taxes equal to \$1,700,000.

SECTION 10. BE IT FURTHER RESOLVED, that Loudon County Commission is authorized to accept and receive gifts and donation of money, and if such donations are offered subject to conditional or restrictive terms, the gift must be accepted by majority vote of the county legislative body and must be used by the county subject to the terms of such conditions or restrictions. Loudon County Commission hereby accepts any such gifts or donations and resolve to utilize such subject to any conditional terms expressed by the contributor.

SECTION 11. BE IT FURTHER RESOLVED, that in previous years Loudon County Sheriff and Highway Superintendent have been paid the minimum annual compensation certified by the State of Tennessee each year, plus an additional supplement. Beginning with Fiscal Year 2021-2022, Loudon County Sheriff and Highway Superintendent will receive the minimum annual compensation certified by the State of Tennessee without any additional supplement.

SECTION 12. BE IT FURTHER RESOLVED, that Loudon County Commission anticipates an increase in the minimum compensation for each official according to the statutory formula, which is based on population classification. This increase is expected as a result of the 2020 US Federal Census, which is anticipated to be certified during FY 2021-2022. Loudon County Commission approves payment of the increased compensation to each official effective July 1, 2021.

SECTION 13. 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 14. BE IT FURTHER RESOLVED, that revenues from the collection of Loudon County's portion of Adequate Facilities/Developmental Tax shall be receipted as follows: the first \$200,000 to Education Capital Projects Fund 177; the balance to Education Debt Service Fund 156.

SECTION 15. BE IT FURTHER RESOLVED, that Loudon County Commission adopted Resolution #110606-E on November 6, 2006 to refund a portion of the School Facilities Tax revenues to Lenoir City Schools, approximately 15%. Effective July 1, 2021, the percentage of School Facilities Tax that will be forwarded to Lenoir City Schools will be reduced by 2.5% each year, until Lenoir City Schools receive 5% as follows: July 1, 2021 = 12.5%; July 1, 2022 = 10%; July 1, 2023 = 7.5%; July 1, 2024 = 5%. The additional Schools Facilities Tax revenues will be receipted to Education Capital Projects Fund 177.

SECTION 16. BE IT FURTHER RESOLVED, that School Federal Projects Fund 142 operates on a reimbursement basis; therefore, a cash deficit may exist at various times throughout the fiscal year due to a slow turn-around time for reimbursements from the State of Tennessee. In order to provide operating funds until federal reimbursements are received by a L.E.A., the State Department of Education permits the transfer of available fund balance from General Purpose School Fund 141 to School Federal Projects Fund 142 upon approval by the Board of Education and County Commission. Loudon County Commission hereby authorizes transfer of funds for the stated purpose upon approval by Loudon County Board of Education.

According to correspondence from the State Department of Education dated August 24, 2009, transferred funds would remain in School Federal Projects Fund 142 indefinitely or until the School Board and/or County Commission act to transfer the funds back to General Purpose School Fund 141. If funds are transferred from General Purpose School Fund 141 to School Federal Projects Fund 142 for the reasons stated here within, Loudon County Commission will take separate action to transfer the funds back to General Purpose School Fund 141 upon approval by the Board of Education to do so.

SECTION 17. 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: 36.67% to Fund 116 Solid Waste Fund; 63.33% to County General Fund 101.

Hotel/Motel Tax shall accrue to Fund 101 General Fund as required in Private Act 1972 Chapter 232.

The FY 2021-2022 budget includes an appropriation of \$120,000 to provide funding assistance to Loudon County Visitor's Bureau. This appropriation will be disbursed quarterly, with no relation to Hotel/Motel Tax.

Revenues from the collection of Telephone Commissions shall be receipted as follows: the first \$22,500 County Drug Fund 122; the balance to County General Fund 101.

SECTION 18. 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, 2022. The aggregate expenditures for any item of appropriation shall in no instance be more than the amount herein appropriated for such item.

SECTION 19. 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 20. 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 2021-2022 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, 2022.

SECTION 21. 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 22. 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, 2022.

SECTION 23. 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 24. 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, 2021. This resolution shall be spread upon the minutes of the Board of County Commissioners.

Passed the 6th day of July, 2021.

Attest: Carnie McVevey
County Clerk

[Signature]
County Chairman

[Signature]
County Mayor



Loudon County Commission

RESOLUTION # 070621-B

Tax Levy Resolution

A Resolution Fixing the Tax Levy in Loudon, County, Tennessee for the Fiscal Year beginning July 1, 2021.

Loudon County Commission
RESOLUTION 070621-B

**RESOLUTION FIXING THE TAX LEVY IN LOUDON COUNTY, TENNESSEE FOR THE
FISCAL YEAR BEGINNING JULY 1, 2021**

Whereas, Loudon County received notice from the State Board of Equalization dated June 11, 2021 that the county certified tax rate is \$1.3388, and the Education Debt Service rate is \$0.1795; and

Whereas, Loudon County hereby adopts the certified tax rate as verified by the State Board of Equalization.

SECTION 1. BE IT RESOLVED by the Board of County Commissioners of Loudon County, Tennessee, assembled in session on the 6th day of July, 2021, that the combined property tax rate for Loudon County, Tennessee for the year beginning July 1, 2021, shall be \$1.5183 on each \$100.00 of taxable property outside the city limits of Lenoir City, and \$1.3388 on each \$100.00 of taxable property inside the city limits of Lenoir City, which is to provide revenue for each of the following funds and otherwise conform to the following levies:


<u>Fund</u>	<u>Outside Rate</u>	<u>1. Inside Rate</u>
General	0.5349	0.5349
Public Libraries	0.0140	0.0140
Highway/Public Works	0.0250	0.0250
General Purpose School	0.7027	0.7027
General Debt Service	0.0493	0.0493
General Capital Projects	0.0000	0.0000
Highway Capital Projects	0.0129	0.0129
Education Debt Service	0.1795	0.0000
Total	1.5183	1.3388

1. Within corporate city limits of Lenoir City.

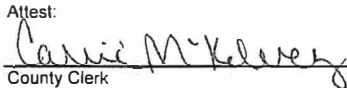
SECTION 2. BE IT FURTHER RESOLVED, that all resolutions of the Board of County Commissioners of Loudon County, Tennessee, which are in conflict with this resolution are hereby repealed.

SECTION 3. BE IT FURTHER RESOLVED, that this resolution take effect from and after its passage, the public welfare requiring it. This resolution shall be spread upon the minutes of the Board of County Commissioners.

Passed this 6th day of July, 2021.



County Chairman

Attest:


County Clerk



County Mayor



Loudon County Commission

RESOLUTION # 070621-C

Appropriations Resolution – Non Profit

A Resolution Making Appropriations to Non-Profit Organizations Serving Loudon County,
Tennessee for the Year Beginning July 1, 2021 and Ending June 30, 2022.

RESOLUTION # 070621-C

**A RESOLUTION MAKING APPROPRIATIONS TO NONPROFIT
ORGANIZATIONS SERVING LOUDON COUNTY, TENNESSEE
FOR THE YEAR BEGINNING JULY 1, 2021 AND ENDING JUNE 30, 2022**

WHEREAS, Section 5-9-109, Tennessee Code Annotated, authorizes the Loudon County Legislative Body to make appropriations to various nonprofit charitable and civic organizations; and

WHEREAS, Section 5-9-101, Tennessee Code Annotated, authorizes the Loudon County Legislative Body to make appropriations for various miscellaneous purposes; and

WHEREAS, the Loudon County Legislative Body recognizes the various nonprofit charitable organizations providing services in Loudon County have great need of funds to carry on their nonprofit charitable work.

NOW, THEREFORE, BE IT RESOLVED by the Board of County Commissioners of Loudon County on this 6th day of July, 2021

SECTION 1. That one million, one hundred ninety-five thousand, one hundred forty-five dollars (\$1,192,645) be appropriated to nonprofit organizations serving Loudon County as reflected below.

	<u>Agency</u>	<u>FY 2022</u>
101-54320-316	Philadelphia Fire Department	40,000
101-54320-316	Greenback Fire Department	57,500
101-54320-316	Tellico Village Fire Department	57,500
101-54320-316	Loudon County Fire Rescue	126,000
101-54900-316	Loudon County Emergency Communications District	540,000
101-54320-316	Rarity Bay First Responders	1,500
101-56100-316	Adult Community Training	0
101-57500-316	Loudon County Soil Conservation District	2,000
101-57700-316	Sweetwater Creek Water Shed District	2,000
101-58110-316	Loudon County Visitors Bureau	120,000
101-58120-316	Loudon County Economic Development Agency	162,545
101-58130-316	Riverside Cemetery	3,000
101-58300-316	Loudon County Veteran's Honor Guard	
101-58500-316	Loudon County Health Improvement Council	0
101-58500-316	Child Advocacy Center of the 9th Judicial District	43,000
101-58500-316	Smoky Mountain Service Dogs *	0
101-58500-316	Little Tennessee Valley Educational Coop	3,000
101-58500-316	Loudon County Community Channel	6,100
101-58500-316	Iva's Place Crisis Center for Women	8,000
101-58500-316	Good Samaritan Center of Loudon County	13,000
101-58500-316	Sr. Citizens Home Assistance	0
101-58500-316	Loudon County Education Foundation * *	0
115-56500-316	Loudon County Library Board	10,000
	Total	<u>1,195,145</u>

BE IT FURTHER RESOLVED, that all appropriations enumerated in Section 1 above are subject to the following conditions:

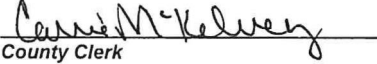
- 1) That the nonprofit organizations to which funds are appropriated shall file with the County Clerk and the disbursing officials a copy of any annual report of its business affairs and transactions and the proposed use of the county's funds in accordance with rules promulgated by the Comptroller of the Treasury, Chapter 0380-2-7. Such annual report shall be prepared and certified by the chief financial officer of such nonprofit organization in accordance with Section 5-9-109(c), Tennessee Code Annotated.
- 2) That said funds must only be used by the named nonprofit charitable organizations in furtherance of their nonprofit charitable purposes benefiting the general welfare of the residents of Loudon County.
- 3) That it is the expressed interest of the County Commission of Loudon County in providing these funds to the above named nonprofit charitable organizations to be fully in compliance with Chapter 0380-2-7 of the rules of the Comptroller of the Treasury, and Section 5-9-109, Tennessee Code Annotated, and any and all other laws which may apply to county appropriations to nonprofit organizations and so this appropriation is made subject to compliance with any and all of these laws and regulations.

BE IT FINALLY RESOLVED that this resolution shall take effect from and after its passage and its provisions shall be in force from and after July 1, 2021. This resolution shall be spread upon the minutes of the Board of County Commissioners.

Passed the 6th day of July 2021.


County Chairman

Attest:


County Clerk




County Mayor