

**LOUDON COUNTY COMMISSION**  
**Budget Approval MEETING**  
**June 27, 2022**

Item #	Item	Resolution/Exhibit #
1	Opening of Meeting	-----
2	Attendance	-----
3	Appropriations Resolution	-----
4	Amendment # 1	-----
5	Amendment # 2	-----
6	Amended Appropriations Resolution	RESOLUTION 062722-A
7	Tax levy Resolution	RESOLUTION 062722-B
8	Appropriations Resolution / Non-Profit	RESOLUTION 062722-C
9	Adjournment	-----

**LOUDON COUNTY COMMISSION**  
**LOUDON COUNTY, TENNESSEE**  
**Monday, June 27, 2022**  
**Courthouse Annex Building**  
**6 P.M.**

**Budget Adoption Meeting**

- (1) Opening of Meeting BE IT REMEMBERED that the Board of Commission of Loudon County convened in regular session in Loudon, Tennessee on the 27<sup>th</sup> day of June 2022.
- Commission Chairman Henry Cullen** called the meeting to order at 6:02 pm.
- (2) Attendance The following commissioners were present: **Kelly Brewster, Julia Hurley, Matthew Tinker, Bill Satterfield, Gary Whitfield, Henry Cullen, Harold Duff, Van Shaver, Adam Waller** (9)
- The following commissioners were absent: **David Meers** (1)
- Also present, was the **Honorable Mayor Buddy Bradshaw, Director of Accounts and Budgets Tracy Blair**, and **Chief Deputy Clerk, Tammie Wampler**.
- There was not anyone who signed up for the General Public Comments.
- Commission Chairman Cullen** turned the meeting over to Director of Accounts and Budgets Tracy Blair to go over the FY 2022-2022 Budget.
- (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, 2022 and ending June 30, 2023.
- Commissioner Satterfield** made a motion to approve the resolution.  
**Commissioner Waller** seconded the motion.
- (4) Amendment # 1 - Addition to back of county building \$ 200,000/ Fund 171 **Commissioner Shaver** made a motion to amend the budget resolution to add the cost of the county building addition (Election Commission and Agriculture Departments) to be funded from Fund 171 in the amount of \$ 200,000. **Commissioner Whitfield** seconded the motion.
- Commission Chairman Cullen** called for a Roll Call Vote.
- Upon Roll Call Vote, the following commissioners voted AYE:
- Brewster, Hurley, Tinker, Satterfield, Whitfield, Cullen, Duff, Shave, Waller** (9)
- (5) Amendment # 2 - Luttrell voting precinct - \$ 10,000/ Fund 171 The amendment PASSED.
- Commissioner Whitfield** made a motion to amend Fund 171 in the amount of \$ 10,000 to complete the Luttrell Voting Precinct. **Commissioner Shaver** seconded the motion.
- Commission Chairman Cullen** called for a Roll Call Vote.
- Upon Roll Call Vote, the following commissioners voted AYE:
- Hurley, Tinker, Satterfield, Whitfield, Cullen, Duff, Shaver, Waller, Brewster** (9)
- The amendment PASSED.
- (6) Amended Appropriations Resolution **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:
- Hurley, Tinker, Satterfield, Whitfield, Cullen, Duff, Shaver, Waller, Brewster** (9)
- The motion PASSED. ***RESOLUTION 062722-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, 2022.

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

**Commission Chairman Cullen** called for a Roll Call Vote.

Upon Roll Call Vote, the following commissioners voted AYE:

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

The motion PASSED. **RESOLUTION 062722-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, 2022 and Ending June 30, 2023.

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

**Commission Chairman Cullen** called for a Roll Call Vote.

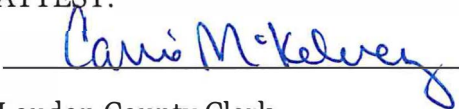
Upon Roll Call Vote, the following commissioners voted AYE:

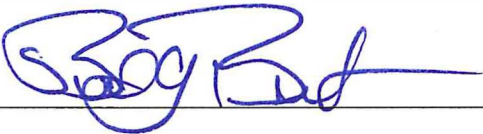
**Satterfield, Whitfield, Cullen, Duff, Shaver, Waller, Brewster, Hurley, Tinker** (9)

The motion PASSED **RESOLUTION 062722-C**

There being no further business, a motion being duly made by **Commissioner Waller** and seconded by **Commissioner Shaver** the June 27<sup>th</sup>, 2022 Budget Approval Meeting stand adjourned at 6:13 pm.

  
Loudon County Commission Chairman

ATTEST:  
  
Loudon County Clerk

  
Loudon County Mayor

**Loudon County Commission  
RESOLUTION 062722-A**

**A RESOLUTION MAKING APPROPRIATIONS FOR THE VARIOUS FUNDS,  
DEPARTMENTS, INSTITUTIONS, OFFICES AND AGENCIES OF LOUDON COUNTY,  
TENNESSEE, FOR THE YEAR BEGINNING JULY 1, 2022 AND ENDING JUNE 30, 2023**

SECTION 1. BE IT RESOLVED by the Board of County Commissioners of Loudon County, Tennessee, assembled in session on the 27th day of June, 2022, 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, 2022 and ending June 30, 2023 according to the following schedule:

<b>101 GENERAL FUND</b>	Budget Request	Amds to Budget	Amended Budget
51100 County Commission	202,815		202,815
51210 Board of Equalization	3,440		3,440
51220 Beer Board	2,000		2,000
51240 Other Boards & Committees (Planning/BZA)	7,200		7,200
51300 County Mayor	231,304		231,304
51310 Personnel Office	110,957		110,957
51400 Legal Fees	130,000		130,000
51500 Election Commission	447,812		447,812
51600 Register of Deeds	389,825		389,825
51720 Planning	161,125		161,125
51750 Codes Compliance (Bldg Comm)	327,003		327,003
51760 Geographical Information System	75,655		75,655
51800 County Buildings	1,470,410		1,470,410
51900 Other General Administration	316,500		316,500
51910 Preservation of Records	1,000		1,000
52100 Accounting and Budgeting	760,024		760,024
52200 Purchasing	298,397		298,397
52300 Property Assessor's Office	582,730		582,730
52400 County Trustee's Office	432,154	0	432,154
52500 County Clerk's Office	841,922		841,922
52600 Data Processing	213,748		213,748
53100 Circuit Court	521,197		521,197
53300 General Sessions	789,652		789,652
53310 General Sessions Judge	549,053		549,053
53400 Chancery Court	368,606	0	368,606
53500 Juvenile Court	344,268		344,268
53700 Judicial Commissioners	70,654		70,654
53900 Other Administration of Justice	19,300		19,300
53920 Courtroom Security	1,500		1,500
53930 Victim Assistance Programs	30,000		30,000
54110 Sheriff's Department	5,823,663		5,823,663
54120 Special Patrol	16,000		16,000
54130 Traffic Control	34,500		34,500
54160 Administration of Sexual Offender	2,250		2,250
54210 Jail	4,637,119		4,637,119
54320 Rural Fire Protection	341,500		341,500
54410 Homeland Security & Emergency Management	219,172	0	219,172
54610 County Coroner/Medical Examiner	125,000		125,000
54900 Other Public Safety	545,000		545,000
55110 Health Department	41,388		41,388
55120 Rabies and Animal Control	519,819		519,819
55190 Other Local Health Services (DGA)	463,500		463,500
56300 Senior Citizens Assistance	284,736		284,736
57100 Agriculture Extension Service	192,633		192,633
57500 Soil Conservation	54,910		54,910
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	173,745		173,745
58130 General Welfare Assistance	6,750		6,750

58300 Veteran's Service	74,425	74,425
58500 Contributions to Other Agencies	78,100	78,100
58600 Employee Benefits	10,300	10,300
58900 Miscellaneous	465,000	465,000
99400 Transfers to Other Funds	35,000	35,000
<b>Total General Fund</b>	<b><u>23,970,761</u></b>	<b><u>0</u> <u>23,970,761</u></b>
<b>112 COURTHOUSE &amp; JAIL MAINTENANCE FUND</b>		
58900 Miscellaneous	2,000	2,000
99100 Transfers to Other Funds	125,000	125,000
<b>Total Courthouse &amp; Jail Maintenance Fund</b>	<b><u>127,000</u></b>	<b><u>0</u> <u>127,000</u></b>
<b>114 LAW LIBRARY</b>		
56500 Libraries	4,750	4,750
58900 Miscellaneous		0
<b>Total Law Library Fund</b>	<b><u>4,750</u></b>	<b><u>0</u> <u>4,750</u></b>
<b>115 PUBLIC LIBRARIES</b>		
S/F COU 56500 Libraries (County)	332,622	332,622
S/F LEN 56500 Libraries (Lenoir City)	21,240	21,240
S/F LOU 56500 Libraries (Loudon)	24,200	24,200
S/F PHI 56500 Libraries (Philadelphia)	5,700	5,700
S/F GRE 56500 Libraries (Greenback)	4,475	4,475
S/F TEL 56500 Libraries (Tellico Village)	10,300	10,300
<b>Total Public Library Fund</b>	<b><u>398,537</u></b>	<b><u>0</u> <u>398,537</u></b>
<b>116 SOLID WASTE/SANITATION FUND</b>		
55720 Sanitation Education (Litter Grant)	49,200	49,200
55732 Convenience Center	1,020,020	1,020,020
55739-TIR Other Waste Collection	50,000	50,000
<b>Total Solid Waste/Sanitation Fund</b>	<b><u>1,119,220</u></b>	<b><u>0</u> <u>1,119,220</u></b>
<b>119 INDUSTRIAL/ECONOMIC DEVELOPMENT FUND</b>		
58120 Industrial Development	22,300	22,300
58900 Miscellaneous	0	0
<b>Total Industrial/Economic Development Fund</b>	<b><u>22,300</u></b>	<b><u>0</u> <u>22,300</u></b>
<b>122 DRUG CONTROL FUND</b>		
54150 Drug Enforcement	101,500	101,500
<b>Total Drug Control Fund</b>	<b><u>101,500</u></b>	<b><u>0</u> <u>101,500</u></b>
<b>127 Other General Government Special Revenue Fund</b>		
58841 American Rescue Plan Act	0	0
<b>Total Other Gen Govt Special Revenue Fund</b>	<b><u>0</u></b>	<b><u>0</u> <u>0</u></b>
<b>Expenditures of American Rescue Plan Act revenues will be recognized in Fund 127. There are no approved appropriations at the time of FY 2023 budget adoption.</b>		
<b>128 OTHER SPECIAL REVENUES (FEDERAL DRUG FUND)</b>		
54150 Drug Enforcement	1,000	1,000

Total Special Revenue (Federal Drug) Fund	<u>1,000</u>	<u>0</u>	<u>1,000</u>
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**131 HIGHWAY/PUBLIC WORKS FUND**

61000 Administration	992,823		992,823
62000 Highway and Bridge Maintenance	1,052,000		1,052,000
63100 Equipment Operation and Maintenance	366,500		366,500
65000 Other Charges	195,556		195,556
66000 Employee Benefits	495,958		495,958
68000 Capital Outlay	829,143		829,143
99100 Transfers Out			0
			0
Total Highway/Public Works Fund	<u>3,931,980</u>	<u>0</u>	<u>3,931,980</u>

**141 GENERAL PURPOSE SCHOOL FUND**

71100 Regular Instruction Program	24,238,952		24,238,952
71200 Special Education Program	3,417,750		3,417,750
71300 Vocational Education Program	1,299,744		1,299,744
72110 Attendance	61,499		61,499
72120 Health Services	623,885		623,885
72130 Other Student Support	1,272,275		1,272,275
72210 Regular Instruction Program	1,802,425		1,802,425
72220 Special Education Program	653,708		653,708
72230 Vocational Education Program	164,828		164,828
72250 Technology	926,712		926,712
72310 Board of Education	695,579		695,579
72320 Office of Superintendent	378,407		378,407
72410 Office of the Principal	1,296,204		1,296,204
72510 Fiscal Services	90,950		90,950
72610 Operation of Plant	3,381,749		3,381,749
72620 Maintenance of Plant	275,000		275,000
72710 Transportation	2,093,544		2,093,544
72901 COVID-19 Expenditures	50,000		50,000
73300 Community Services	505,388		505,388
73400 Early Childhood Education	874,626		874,626
Total General Purpose School Fund	<u>44,103,225</u>	<u>0</u>	<u>44,103,225</u>

**142 SCHOOL FEDERAL PROJECTS**

10 72210 Regular Instruction Program			0.00
109 71100 Instruction Program	788,067.15		788,067.15
109 71200 Special Education Program	732,730.00		732,730.00
109 71300 Vocational Education Program	60,623.63		60,623.63
209 72120 Health Services	74,200.00		74,200.00
209 72210 Regular Instruction Program	446,189.64		446,189.64
409 72210 Regular Instruction Program	324,685.00		324,685.00
809 72230 Career & Technical Education Program	4,300.00		4,300.00
Total School Federal Projects	<u>2,430,795.42</u>	<u>0.00</u>	<u>2,430,795.42</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	2,972,419		2,972,419
Total Central Cafeteria Fund	<u>2,972,419</u>	<u>0</u>	<u>2,972,419</u>

<b>151 GENERAL DEBT SERVICE FUND</b>				
	82110 Principal-General Government Debt Service	895,000		895,000
	82210 Interest- General Government-Debt	473,424		473,424
	82310 Other Debt Service	271,920		271,920
	Total General Debt Service Fund	<u>1,640,344</u>	<u>0</u>	<u>1,640,344</u>
<b>156 EDUCATION DEBT SERVICE FUND</b>				
	82130 Education Debt Principal	3,760,000		3,760,000
	82230 Education Debt Interest	1,048,550		1,048,550
	82330 Education Debt Other	130,000		130,000
	Total Education Debt Service Fund	<u>4,938,550</u>	<u>0</u>	<u>4,938,550</u>
<b>171 GENERAL CAPITAL PROJECTS FUND</b>				
S/F 023	91110 General Administration Projects	200,000	10,000	210,000
S/F 023	91130 Public Safety Projects	129,000		129,000
S/F RRG	91110 General Administration Projects		200,000	200,000
S/F 600	91190 Other General Government Projects	70,796		70,796
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>489,616</u>	<u>210,000</u>	<u>699,616</u>
<b>176 HIGHWAY CAPITAL PROJECTS FUND</b>				
	91200 Highway and Street Capital Projects	181,000		181,000
				0
	Total Highway Capital Projects Fund	<u>181,000</u>	<u>0</u>	<u>181,000</u>
<b>177 EDUCATION CAPITAL PROJECTS FUND</b>				
S/F AFT	91300 Education Capital Projects	978,900		978,900
	Total Education Capital Projects Fund	<u>978,900</u>	<u>0</u>	<u>978,900</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 2023 Budget " dated July 1, 2022, 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 \$861,998 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 2022-2023, 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 the annual compensation of Loudon County



Commission members shall be ten percent (10%) of the County Mayor's minimum compensation according to the statutory formula, by population classification. This appropriation will be reviewed annually.

SECTION 13. BE IT FURTHER RESOLVED, that revenues from the collection of Adequate Facilities Tax shall be receipted as follows: As stated in Resolution #081621-A, 15% = 12.5% to Lenoir City Schools and the remaining 2.5% to Education Capital Projects Fund 177.

For the remaining 85% = the first \$200,000 to Education Capital Projects Fund 177; the balance to Education Debt Service Fund 156.

SECTION 14. 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 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: 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 2022-2023 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 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, 2023. 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 2022-2023 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, 2023.

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

shall 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, 2023.

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, 2022. This resolution shall be spread upon the minutes of the Board of County Commissioners.

Passed the 27th day of June, 2022.

Attest:

Carrie McCalvey  
County Clerk

[Signature]  
County Chairman

[Signature]  
County Mayor



**Loudon County Commission**  
**RESOLUTION 062722-B**

**RESOLUTION FIXING THE TAX LEVY IN LOUDON COUNTY, TENNESSEE FOR THE  
FISCAL YEAR BEGINNING JULY 1, 2022**

SECTION 1. BE IT RESOLVED by the Board of County Commissioners of Loudon County, Tennessee, assembled in session on the 27th day of June, 2022, 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 \$1.3688 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	0.5458	0.5458
Public Libraries	0.0134	0.0134
Highway/Public Works	0.0315	0.0315
General Purpose School	0.7327	0.7327
General Debt Service	0.0400	0.0400
General Capital Projects	0.0000	0.0000
Highway Capital Projects	0.0054	0.0054
Education Debt Service	0.1495	0.0000
<b>Total</b>	<b>1.5183</b>	<b>1.3688</b>


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 29th day of June, 2022.

  
\_\_\_\_\_  
County Chairman

Attest:  
  
\_\_\_\_\_  
County Clerk

  
\_\_\_\_\_  
County Mayor



**Loudon County Commission**  
**RESOLUTION 062722-C**

**A RESOLUTION MAKING APPROPRIATIONS TO NONPROFIT  
ORGANIZATIONS SERVING LOUDON COUNTY, TENNESSEE  
FOR THE YEAR BEGINNING JULY 1, 2022 AND ENDING JUNE 30, 2023**

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 27th day of June, 2022

SECTION 1. That one million, two hundred seventy-two thousand, nine hundred sixty dollars (\$1,272,960) be appropriated to nonprofit organizations serving Loudon County as reflected below.

	<b>Agency</b>	<b>FY 2023 Proposal</b>
101-54320-316	Philadelphia Fire Department	50,000
101-54320-316	Greenback Fire Department	75,000
101-54320-316	Tellico Village Fire Department	75,000
101-54320-316	Loudon County Fire Rescue	140,000
101-54900-316	Loudon County Emergency Communications District	545,000
101-54320-316	Rarity Bay First Responders	1,500
101-56100-316	Adult Community Training	
101-57500-316	Loudon County Soil Conservation District	3,500
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	169,860
101-58130-316	Riverside Cemetery	3,000
101-58300-316	Loudon County Veteran's Honor Guard	
101-58500-316	Loudon County Health Improvement Council	
101-58500-316	Child Advocacy Center of the 9th Judicial District	43,000
101-58500-316	Smoky Mountain Service Dogs *	
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	Our Place Adult Day Center	5,000
101-58500-316	Loudon County Education Foundation * *	
115-56500-316	Loudon County Library Board	<u>10,000</u>
	Total	<u><b>1,272,960</b></u>

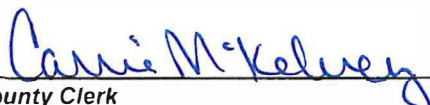
BE IT FURTHER RESOLVED, that all appropriations enumerated in Section 1 above are subject to the following conditions:

- 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, 2022. This resolution shall be spread upon the minutes of the Board of County Commissioners.

Passed the 27th day of June 2022.

**Attest:**

  
\_\_\_\_\_  
County Clerk



  
\_\_\_\_\_  
County Chairman

  
\_\_\_\_\_  
County Mayor