

RESOLUTION #

DRAFT FOR
PROPOSAL

A RESOLUTION MAKING APPROPRIATIONS FOR THE VARIOUS FUNDS, DEPARTMENTS, INSTITUTIONS, OFFICES AND AGENCIES OF LOUDON COUNTY, TENNESSEE, FOR THE YEAR BEGINNING JULY 1, 2025 AND ENDING JUNE 30, 2026

SECTION 1. BE IT RESOLVED by the Board of County Commissioners of Loudon County, Tennessee, assembled in session on the 30th day of June, 2025, 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, 2025 and ending June 30, 2026 according to the following schedule:

101 GENERAL FUND	Budget Request	Amds to Budget	Amended Budget
51100 County Commission	244,956		244,956
51210 Board of Equalization	3,440		3,440
51220 Beer Board	3,000		3,000
51240 Other Boards & Committees (Planning/BZA)	9,500		9,500
51300 County Mayor	252,198		252,198
51310 Personnel Office	155,548		155,548
51400 Legal Fees	490,000		490,000
51500 Election Commission	459,691		459,691
51600 Register of Deeds	471,414		471,414
51720 Planning	213,727		213,727
51750 Codes Compliance (Bldg Comm)	440,239		440,239
51760 Geographical Information System	87,708		87,708
51800 County Buildings	1,704,670		1,704,670
51900 Other General Administration	455,599		455,599
51910 Preservation of Records	1,000		1,000
52100 Accounting and Budgeting	850,649		850,649
52200 Purchasing	345,327		345,327
52300 Property Assessor's Office	812,180		812,180
52400 County Trustee's Office	498,060	0	498,060
52500 County Clerk's Office	1,108,562		1,108,562
52600 Data Processing	241,378		241,378
53100 Circuit Court	598,024		598,024
53300 General Sessions	920,548		920,548
53310 General Sessions Judge	616,692		616,692
53400 Chancery Court	495,932	0	495,932
53500 Juvenile Court	437,965		437,965
53700 Judicial Commissioners	93,844		93,844
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	8,046,147		8,046,147
54120 Special Patrol	13,000		13,000

54130 Traffic Control	15,100		15,100
54160 Administration of Sexual Offender	12,250		12,250
54210 Jail	5,358,166		5,358,166
54320 Rural Fire Protection	651,500		651,500
54410 Homeland Security & Emergency Management	228,906	0	228,906
54490 Other Emergency Management	21,600		21,600
54610 County Coroner/Medical Examiner	125,000		125,000
54900 Other Public Safety	545,000		545,000
55110 Health Department	46,151		46,151
55120 Rabies and Animal Control	580,378		580,378
55190 Other Local Health Services (DGA)	645,500		645,500
56300 Senior Citizens Assistance	350,463		350,463
57100 Agriculture Extension Service	222,512		222,512
57500 Soil Conservation	56,555		56,555
57700 Flood Control	4,000		4,000
57800 Storm Water Management	4,000		4,000
58110 Tourism	120,000		120,000
58120 Economic and Industrial Agencies	183,106		183,106
58130 General Welfare Assistance	6,750		6,750
58300 Veteran's Service	147,178		147,178
58500 Contributions to Other Agencies	76,000		76,000
58600 Employee Benefits	274,300		274,300
58900 Miscellaneous	572,700		572,700
99100 Transfers to Other Funds	87,000		87,000
Total General Fund	<u>30,455,913</u>	<u>0</u>	<u>30,455,914</u>
112 COURTHOUSE & JAIL MAINTENANCE FUND			
99100 Transfers to Other Funds	100,000		100,000
Total Courthouse & Jail Maintenance Fund	<u>100,000</u>	<u>0</u>	<u>100,000</u>
114 LAW LIBRARY			
56500 Libraries	3,600		3,600
58900 Miscellaneous	150		150
Total Law Library Fund	<u>3,750</u>	<u>0</u>	<u>3,750</u>
115 PUBLIC LIBRARIES			
56500 Libraries	460,394		460,394
Total Public Library Fund	<u>460,394</u>	<u>0</u>	<u>460,394</u>

116 SOLID WASTE/SANITATION FUND

55720 Sanitation Education (Litter Grant)	49,200		49,200
55732 Convenience Center	1,375,422		1,375,422
55739-TIR Other Waste Collection	50,000		50,000
Total Solid Waste/Sanitation Fund	<u>1,474,622</u>	<u>0</u>	<u>1,474,622</u>

119 INDUSTRIAL/ECONOMIC DEVELOPMENT FUND

58120 Industrial Development	5,300		5,300
58900 Miscellaneous	0		0
Total Industrial/Economic Development Fund	<u>5,300</u>	<u>0</u>	<u>5,300</u>

122 DRUG CONTROL FUND

54150 Drug Enforcement	152,200		152,200
Total Drug Control Fund	<u>152,200</u>	<u>0</u>	<u>152,200</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	1,302,005		1,302,005
62000 Highway and Bridge Maintenance	1,032,000		1,032,000
63100 Equipment Operation and Maintenance	330,500		330,500
65000 Other Charges	234,000		234,000
66000 Employee Benefits	617,020		617,020
68000 Capital Outlay	2,048,643		2,048,643
99100 Transfers Out			0
Total Highway/Public Works Fund	<u>5,564,168</u>	<u>0</u>	<u>5,564,168</u>

141 GENERAL PURPOSE SCHOOL FUND

71100 Regular Instruction Program	33,686,469	33,686,469
71200 Special Education Program	4,927,032	4,927,032
71300 Vocational Education Program	2,663,722	2,663,722
72110 Attendance	89,861	89,861
72120 Health Services	978,508	978,508
72130 Other Student Support	2,064,097	2,064,097
72210 Regular Instruction Program	2,501,032	2,501,032
72220 Special Education Program	812,372	812,372
72230 Vocational Education Program	193,778	193,778
72250 Technology	1,301,079	1,301,079
72310 Board of Education	887,922	887,922
72320 Office of Superintendent	438,617	438,617
72410 Office of the Principal	1,460,005	1,460,005
72510 Fiscal Services	113,446	113,446
72610 Operation of Plant	4,876,140	4,876,140
72620 Maintenance of Plant	277,000	277,000
72710 Transportation	2,700,951	2,700,951
72901 COVID-19 Expenditures	25,000	25,000
73300 Community Services	60,558	60,558
73400 Early Childhood Education	1,080,907	1,080,907
76100 Regular Capital Outlay	169,672	169,672
Total General Purpose School Fund	<u>61,308,168</u>	<u>0</u> <u>61,308,168</u>

142 SCHOOL FEDERAL PROJECTS

71100 Instruction Program	759,651.88	759,651.88
71200 Special Education Program	914,951.20	914,951.20
71300 Vocational Education Program	48,103.50	48,103.50
72120 Health Services	16,280.00	16,280.00
72130 Other Student Support	86,743.04	86,743.04
72210 Regular Instruction Program	431,977.41	431,977.41
72220 Special Education Program	337,071.80	337,071.80
72230 Career & Technical Education Program	3,800.00	3,800.00
72710 Transportation	4,500.00	4,500.00
Total School Federal Projects	<u>2,603,078.83</u>	<u>0.00</u> <u>2,603,078.83</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	3,293,548	3,293,548
Total Central Cafeteria Fund	<u>3,293,548</u>	<u>0</u> <u>3,293,548</u>

151 GENERAL DEBT SERVICE FUND

82110 Principal-General Government Debt Service	920,000		920,000
82210 Interest- General Government-Debt	403,728		403,728
82310 Other Debt Service	240,972		240,972
Total General Debt Service Fund	<u>1,564,700</u>	<u>0</u>	<u>1,564,700</u>

156 EDUCATION DEBT SERVICE FUND

82130 Education Debt Principal	3,503,000		3,503,000
82230 Education Debt Interest	827,058		827,058
82330 Education Debt Other	200,000		200,000
Total Education Debt Service Fund	<u>4,530,058</u>	<u>0</u>	<u>4,530,058</u>

171 GENERAL CAPITAL PROJECTS FUND

91110 General Administration Projects	250,000		250,000 0
Total General Capital Projects Fund	<u>250,000</u>	<u>0</u>	<u>250,000</u>

176 HIGHWAY CAPITAL PROJECTS FUND

91200 Highway and Street Capital Projects	238,611		238,611 0
Total Highway Capital Projects Fund	<u>238,611</u>	<u>0</u>	<u>238,611</u>

177 EDUCATION CAPITAL PROJECTS FUND

91300 Education Capital Projects	1,182,755		1,182,755
Total Education Capital Projects Fund	<u>1,182,755</u>	<u>0</u>	<u>1,182,755</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 2026 Budget " dated July 1, 2025, 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 \$770,532 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 all disbursements from 101-51910, Preservation of Records, require the review and approval of the Budget Committee prior to encumbrance.

SECTION 7. 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 8. 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 9. 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 10. 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 11. BE IT FURTHER RESOLVED, that the annual compensation of Loudon County Commission members shall be frozen at the amount received in FY 2022-2023; i.e., \$11,224 annually. This appropriation will be reviewed annually.

SECTION 12. 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 13. 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 14. 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: 40.00% to Fund 116 Solid Waste Fund; 60.00% 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 2025-2026 budget includes an appropriation of \$120,000 to provide funding assistance to Loudon County Chamber of Commerce. 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 \$100,000 to County Drug Fund 122; the balance to County General Fund 101.

SECTION 15. BE IT FURTHER RESOLVED, that beginning in FY 2024 there shall be a commitment to Fire Safety in the amount of \$560,000. It is not appropriated at the time of FY 2026 budget adoption. The appropriations shall follow the budget amendment process prior to distribution. The commitment amount shall be reviewed annually.

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, 2026. 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 2025-2026 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, 2026.

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, 2026.

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, 2025. This resolution shall be spread upon the minutes of the Board of County Commissioners.

Passed the 30th day of June, 2025.

Attest:

County Clerk

County Chairman

County Mayor