DRAFT

RESOLUTION

A RESOLUTION MAKING APPROPRIATIONS FOR THE VARIOUS FUNDS, DEPARTMENTS, INSTITUTIONS, OFFICES AND AGENCIES OF LOUDON COUNTY, TENNESSEE, FOR THE YEAR BEGINNING JULY 1, 2014 AND ENDING JUNE 30, 2015

SECTION 1. BE IT RESOLVED by the Board of County Commissioners of Loudon County, Tennessee, assembled in regular session on the 8th day of August, 2014, 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, 2014 and ending June 30, 2015 according to the following schedule:

	Budget Request	Amds to Budget	Amended Budget
101 GENERAL FUND			
51100 County Commission	143,270		143,270
51210 Board of Equalization	2,500		2,500
51220 Beer Board	4,750		4,750
51240 Other Boards & Committees (Planning/BZA)	5,000		5,000
51300 County Mayor	210,481		210,481
51310 Personnel Office	71,108		71,108
51400 Legal Fees	155,000		155,000
51500 Election Commission	341,228		341,228
51600 Register of Deeds	280,499		280,499
51720 Planning and Codes Enforcement	180,726		180,726
51750 Codes Compliance (Bldg Comm)	238,588		238,588
51760 Geographical Information System	64,936		64,936
51800 County Buildings	1,301,308		1,301,308
51900 Other General Administration	292,228		292,228
52100 Accounting and Budgeting	569,710		569,710
52200 Purchasing	254,029		254,029
52300 Property Assessor's Office	415,423		415,423
52400 County Trustee's Office	342,335		342,335
52500 County Clerk's Office	505,572		505,572
52600 Data Processing	156,220		156,220
53100 Circuit Court	373,700		373,700
53300 General Sessions	514,540		514,540
53310 General Sessions Judge	285,083		285,083
53400 Chancery Court	224,246		224,246
53500 Juvenile Court	321,234		321,234
53700 Judicial Commissioners	131,437		131,437
53900 Other Administration of Justice	15,500		15,500
54110 Sheriff's Department	4,325,652		4,325,652
54120 Special Patrol	20,000		20,000
54130 Traffic Control	1,500		1,500
54160 Administration of Sexual Offender	1,800		1,800
54210 Jail	2,015,663		2,015,663

54240	Juvenile Services	32,196		32,196
54320	Rural Fire Protection	180,000		180,000
54410	Homeland Security & Emergency Management	189,254		189,254
54420	Rescue Squad			0
54490	Other Emergency Mgmt (HLS/DOE)	12,500		12,500
54610	County Coroner/Medical Examiner	70,500		70,500
54710	Public Safety Grants (GHSO)			0
54900	Other Public Safety	551,613		551,613
55110	Health Department	88,818		88,818
55120	Rabies and Animal Control	373,808		373,808
55190	Maternal & Child Health Services (Tobacco Grant)	38,103		38,103
55190	Other Local Health Services (DGA)	421,900		421,900
55590	Other Local Welfare Services			0
56100	Adult Activities	2,500		2,500
56300	Senior Citizens Assistance	207,386		207,386
56700	Parks & Fair Boards	25,000		25,000
57100	Agriculture Extension Service	150,248		150,248
57300	Forest Service			0
57500	Soil Conservation	19,090		19,090
57700	Flood Control	2,000		2,000
57800	Storm Water Management	4,000		4,000
58110	Tourism	115,000		115,000
58120	Economic and Industrial Agencies	171,430		171,430
58130	General Welfare Assistance	5,000		5,000
58300	Veteran's Service	32,053		32,053
58500	Contributions to Other Agencies	62,285		62,285
58600	Employee Benefits	9,000		9,000
58802	Byrne Memorial Justice Grant			0
58900	Miscellaneous	316,500		316,500
82110	General Gov't Principal	41,287		41,287
99400	Transfers to Other Funds	0		0
	Total General Fund	**16,886,737**	**0**	**16,886,737**

112 COURTHOUSE & JAIL MAINTENANCE FUND

54210	Jail			0
58900	Miscellaneous	2,000		2,000
	Total Courthouse & Jail Maintenance Fund	**2,000**	**0**	**2,000**

114 LAW LIBRARY

56500	Libraries	4,500		4,500
58900	Miscellaneous	150		150
	Total Law Library Fund	**4,650**	**0**	**4,650**

115 PUBLIC LIBRARIES					
S/F COU	56500	Libraries (County)	267,968		267,968
S/F COU	58900	Miscellaneous	6,500		6,500
S/F LEN	56500	Libraries (Lenoir City)	14,450		14,450
S/F LOU	56500	Libraries (Loudon)	14,300		14,300
S/F PHI	56500	Libraries (Philadelphia)	3,595		3,595
S/F GRE	56500	Libraries (Greenback)	2,125		2,125
S/F TEL	56500	Libraries (Tellico Village)	15,200		15,200
		Total Public Library Fund	**324,138**	0	**324,138**
116 SOLID WASTE/SANITATION FUND					
	55720	Sanitation Education (Litter Grant)	40,600		40,600
	55732	Convenience Center	755,143		755,143
	58900	Miscellaneous	10,000		10,000
	82110	General Gov't Debt	0		0
		Total Solid Waste/Sanitation Fund	**805,743**	**0**	**805,743**
119 INDUSTRIAL/ECONOMIC DEVELOPMENT FUND					
	58120	Industrial Development	7,500		7,500
	58900	Miscellaneous	300		300
		Total Industrial/Economic Development Fund	**7,800**	**0**	**7,800**
122 DRUG CONTROL FUND					
	54150	Drug Enforcement	143,900		143,900
		Total Drug Control Fund	**143,900**	**0**	**143,900**
128 OTHER SPECIAL REVENUES (FEDERAL DRUG FUND)					
	54150	Drug Enforcement	11,000		11,000
		Total Special Revenue (Federal Drug) Fund	**11,000**	**0**	**11,000**
131 HIGHWAY/PUBLIC WORKS FUND					
	61000	Administration	764,627		764,627
	62000	Highway and Bridge Maintenance	544,432		544,432
	63100	Equipment Operation and Maintenance	301,500		301,500
	65000	Other Charges	172,728		172,728
	66000	Employee Benefits	349,482		349,482
	68000	Capital Outlay	420,920		420,920
	99100	Transfers Out	90,687		90,687
					0
		Total Highway/Public Works Fund	**2,644,376**	**0**	**2,644,376**

141 GENERAL PURPOSE SCHOOL FUND			
71100 Regular Instruction Program	20,475,351		20,475,351
71200 Special Education Program	2,832,422		2,832,422
71300 Vocational Education Program	1,053,226		1,053,226
72120 Health Services	282,068		282,068
72130 Other Student Support	1,071,709		1,071,709
72210 Regular Instruction Program	1,420,573		1,420,573
72220 Special Education Program	382,660		382,660
72230 Vocational Education Program	148,899		148,899
72310 Board of Education	626,870		626,870
72320 Office of Superintendent	320,658		320,658
72410 Office of the Principal	983,263		983,263
72510 Fiscal Services	69,657		69,657
72610 Operation of Plant	2,699,988		2,699,988
72620 Maintenance of Plant	200,000		200,000
72710 Transportation	1,856,567		1,856,567
72810 Central and Other	768,217		768,217
73300 Community Services	212,401		212,401
73400 Early Childhood Education	795,471		795,471
Total General Purpose School Fund	**36,200,000**	**0**	**36,200,000**
TOTAL BUDGET COMMITTEE RECOMMENDATION	***36,200,000***		

142 SCHOOL FEDERAL PROJECTS			
71100 Instruction Program	650,326.08		650,326.08
71200 Special Education Program	670,624.79		670,624.79
71300 Vocational Education Program	47,338.00		47,338.00
72130 Other Student Support	56,861.57		56,861.57
72210 Regular Instruction Program	354,186.35		354,186.35
72220 Special Education Program	226,086.21		226,086.21
72230 Vocational Education Program	3,340.00		3,340.00
72710 Transportation			0.00
99100 Transfers to Other Funds			0.00
Total School Federal Projects	**2,008,763.00**	**0.00**	**2,008,763.00**

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	2,639,090		2,639,090
Total Central Cafeteria Fund	**2,639,090**	**0**	**2,639,090**
151 GENERAL DEBT SERVICE FUND			
82110 Principal-General Government Debt Service	1,087,000		1,087,000
82210 Interest- General Government-Debt	287,421		287,421
82310 Other Debt Service	271,920		271,920
Total General Debt Service Fund	**1,646,341**	**0**	**1,646,341**
156 EDUCATION DEBT SERVICE FUND			
82130 Education Debt Principal	2,740,000		2,740,000
82230 Education Debt Interest	1,784,613		1,784,613
82330 Education Debt Other	130,000		130,000
Total Education Debt Service Fund	**4,654,613**	**0**	**4,654,613**

171	**GENERAL CAPITAL PROJECTS FUND**				
S/F 015	58900	Miscellaneous	9,500		9,500
S/F 015	91110	General Administration Projects	291,000		291,000
S/F 015	91120	Administration of Justice Projects	0		0
S/F 015	91130	Public Safety Projects	88,985		88,985
S/F 015	91140	Public Health & Welfare Projects	119,300		119,300
S/F 015	91160	Agricultural & Natural Resources Projects	2,500		2,500
S/F 015	91190	Other General Government Projects	176,900		176,900
S/F 015	91200	Highway and Street Capital Projects	0		0
S/F CAR	91130	Public Safety Projects	159,304		159,304
S/F CLD	91200	Highway and Street Capital Projects	19,048		19,048
S/F H72	91200	Highway and Street Capital Projects	15,060		15,060
S/F SIM	91200	Highway and Street Capital Projects	17,820		17,820
S/F FLO	99100	Transfers Out			0
					0
		Total General Capital Projects Fund	**899,417**	**0**	**899,417**
176	**HIGHWAY CAPITAL PROJECTS FUND**				
	91200	Highway and Street Capital Projects	516,932		516,932
					0
		Total Highway Capital Projects Fund	**516,932**	**0**	**516,932**
177	**EDUCATION CAPITAL PROJECTS FUND**				
	39000	Undesignated Fund Balance	0		0
		Total Education Capital Projects Fund	**0**	**0**	**0**

Loudon County Commission approves receipt of revenue from Adequate Facilities/ Development Tax to Fund 177 Education Capital Projects. Revenue is not appropriated at the time of FY 2014-2015 budget adoption; therefore, increase in fund balance is hereby acknowledged. Requests for expenditures will be reviewed and considered for approval as part of the regular budget amendment process.

SECTION 2. BE IT FURTHER RESOLVED, that there are also hereby appropriated certain portions of the commissions and fees for collection taxes and licenses and for administering other funds which the Trustee, County Clerk, Circuit Court Clerk, Clerk and Master, Register, and the Sheriff and their officially authorized deputies and assistants may severally be entitled to receive under State Laws heretofore or hereafter enacted. Expenditures out of commissions, and/or fees collected by the Trustee, County Clerk, Circuit Court Clerk, Clerk and Master, Register, and the Sheriff may be made for such purposes and in such amounts as may be authorized by existing law or by valid order of any Court having power to make such appropriations. Any excess commissions and/or fees collected over and above the expenditures duly and conclusively authorized shall be paid over to the Trustee and converted into the General Fund as provided by law.

SECTION 3. BE IT FURTHER RESOLVED, that if any fee officials, as enumerated in Section 8-22-101 TCA, operate under provisions of Section 8-22-104, TCA, provisions of the preceding paragraph shall not apply to those particular officials.

SECTION 4. BE IT FURTHER RESOLVED, that any amendments to the budget, except for amendments to the budget for funds under supervision of the Superintendent of Schools, shall be approved as provided in Section 5-9-407. The Superintendent of Schools must receive approval of the Board of Education for transfers within each major category of the budget, and approval of both the Board of Education and Board of County Commissioners for transfers between major categories as required by law.

One copy of each amendment shall be filed with the County Clerk, one copy with the Chairman of the Budget Committee, and one copy with each divisional or departmental head concerned. The reason(s) for each transfer shall be clearly stated; however, this section shall in no case whatsoever be construed as authorizing transfer from one fund to another, but shall apply solely to transfers within a certain fund.

Provided further that only the Loudon County Legislative Body as a whole shall give approval for transfer to or from any line item involving salaries and between Functions. The detailed printout: " Loudon County Fiscal Year 2015 Budget " dated July 1, 2014, 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 $596,526 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 Kimberly-Clark Corporation as described in Resolution #110308-M will be receipted to County General Fund 101. Section 2 of Resolution #110308-M indicates the five year payments in lieu of taxes shall not be less than fifty percent (50%) of the ad valorem taxes that would otherwise be payable with respect to the project. The first payment was received in FY 2012; final payment should be received in FY 2016.

SECTION 7. BE IT FURTHER RESOLVED, that payments in lieu of taxes received from DelConca as described in Resolution # October 29 2012 will be receipted as follows: the total of the annual principal and interest payments on the $400,000 capital outlay note issued for this project will be receipted to General Debt Service Fund 151; the balance of the PILOT will be receipted to General Capital Projects Fund 171 until the $600,000 contributed to the project is fully reimbursed; any remaining funds will be receipted to County General Fund 101. A payment schedule for the ten year PILOT is included in the Lease Agreement dated December 31, 2013. The payment schedule for each Tax Year commences on January 1, 2014 and continuing through and including the Tax Year ending December 31, 2023.

SECTION 8. BE IT FURTHER RESOLVED, that payments in lieu of taxes received from Dupont Tate and Lyle as described in Resolution #080910-F and Resolution #010713-J will be receipted to County General Fund 101. The Resolution and Equipment Lease indicate that payments in lieu of taxes shall be paid over a five-year period, for the Tax Year beginning January 1, 2013 and each Tax Year thereafter through and including the Tax Year ending December 31, 2017

SECTION 9. BE IT FURTHER RESOLVED, that the Loudon County Sheriff shall be paid the minimum annual compensation certified by the State of Tennessee each year, plus an additional $4,915 for services as a workhouse superintendent.

SECTION 10. BE IT FURTHER RESOLVED, that the Loudon County Highway Official shall be paid the minimum annual compensation certified by the State of Tennessee each year, plus an additional $4,915 for services as a road engineer.

SECTION 11. 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 12. BE IT FURTHER RESOLVED, that revenues from the collection of Loudon County's portion of Adequate Facilities/Developmental Tax shall be receipted to Education Capital Projects Fund 177. Requests for expenditures will be reviewed and considered for approval as part of the regular budget amendment process.

SECTION 13. BE IT FURTHER RESOLVED, that Loudon County will appropriate funds for debt service payments associated with Qualified Zone Academy Bonds (Resolution #100305-U) and a Local Government Energy Loan (Resolution #100305-V) without reimbursement from Loudon Board of Education, as had been practiced according to the Memorandum of Understanding between Loudon County and Loudon County Board of Education dated December 5, 2005. According to the debt service schedule, the Local Government Energy Efficiency Loan wil be paid in full in June 2013; and the Qualified Zone Academy bonds will be paid in full in June 2021.

SECTION 14. BE IT FURTHER RESOLVED, that Loudon County will appropriate funds for wages and benefits of School Resource Officers without contribution from Loudon County Board of Education, as had been practiced according to an informal understanding between Loudon County and Loudon County Board of Education for several years prior to Fiscal Year 2013-2014. Loudon County shall bear the total cost beginning Fiscal Year 2013-2014.

SECTION 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: two-thirds percent (66.66%) to Fund 116 Solid Waste Fund and one-third percent (33.33%) to County General Fund 101.

Hotel/Motel Tax shall accrue to Fund 101 General Fund as required in Private Act 1972 Chapter 232 with an annual appropriation set to assist in funding the Loudon County Visitors Bureau. Distribution to the Visitors Bureau shall be **29%** of hotel/motel tax collections.

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, 2015. 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 2014-2015 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, 2015.

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, 2015.

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, 2014. This resolution shall be spread upon the minutes of the Board of County Commissioners.

Passed the 4th day of August, 2014.

_____
County Chairman

Attest:

_____
County Clerk

_____
County Mayor