

**RESOLUTION # 062623-A**

**A RESOLUTION MAKING APPROPRIATIONS FOR THE VARIOUS FUNDS,  
DEPARTMENTS, INSTITUTIONS, OFFICES AND AGENCIES OF LOUDON COUNTY,  
TENNESSEE, FOR THE YEAR BEGINNING JULY 1, 2023 AND ENDING JUNE 30, 2024**

SECTION 1. BE IT RESOLVED by the Board of County Commissioners of Loudon County, Tennessee, assembled in session on the 26th day of June, 2023, 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, 2023 and ending June 30, 2024 according to the following schedule:

<b>101 GENERAL FUND</b>	<b>Budget Request</b>	<b>Amds to Budget</b>	<b>Amended Budget</b>
51100 County Commission	228,725		228,725
51210 Board of Equalization	3,440		3,440
51220 Beer Board	3,000		3,000
51240 Other Boards & Committees (Planning/BZA)	7,600		7,600
51300 County Mayor	235,316		235,316
51310 Personnel Office	133,797		133,797
51400 Legal Fees	130,000		130,000
51500 Election Commission	495,165		495,165
51600 Register of Deeds	416,550		416,550
51720 Planning	184,396		184,396
51750 Codes Compliance (Bldg Comm)	443,559		443,559
51760 Geographical Information System	81,543		81,543
51800 County Buildings	1,480,661		1,480,661
51900 Other General Administration	336,578		336,578
51910 Preservation of Records	1,000		1,000
52100 Accounting and Budgeting	820,737		820,737
52200 Purchasing	337,735		337,735
52300 Property Assessor's Office	658,759		658,759
52400 County Trustee's Office	441,865	0	441,865
52500 County Clerk's Office	871,225		871,225
52600 Data Processing	225,866		225,866
53100 Circuit Court	561,536		561,536
53300 General Sessions	827,620		827,620
53310 General Sessions Judge	572,249		572,249
53400 Chancery Court	459,969	0	459,969
53500 Juvenile Court	359,179		359,179
53700 Judicial Commissioners	82,572		82,572
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	6,732,862	134,322	6,867,184
54120 Special Patrol	12,000		12,000

54130 Traffic Control	34,500		34,500
54160 Administration of Sexual Offender	12,250		12,250
54210 Jail	4,644,774	(57,372)	4,587,402
54320 Rural Fire Protection	441,500		441,500
54410 Homeland Security & Emergency Management	222,549		222,549
54490 Other Emergency Management	16,000		16,000
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	539,549		539,549
55190 Other Local Health Services (DGA)	491,256		491,256
56300 Senior Citizens Assistance	284,554		284,554
57100 Agriculture Extension Service	204,590		204,590
57500 Soil Conservation	54,601		54,601
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	183,106		183,106
58130 General Welfare Assistance	6,750		6,750
58300 Veteran's Service	78,014		78,014
58500 Contributions to Other Agencies	76,200		76,200
58600 Employee Benefits	10,300		10,300
58900 Miscellaneous	555,000		555,000
99400 Transfers to Other Funds	35,000		35,000

Total General Fund	<u>25,924,186</u>	<u>76,950</u>	<u>26,001,136</u>
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**112 COURTHOUSE & JAIL MAINTENANCE FUND**

58900 Miscellaneous	2,000		2,000
99100 Transfers to Other Funds	150,000		150,000

Total Courthouse & Jail Maintenance Fund	<u>152,000</u>	<u>0</u>	<u>152,000</u>
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**114 LAW LIBRARY**

56500 Libraries	4,750		4,750
58900 Miscellaneous			0

Total Law Library Fund	<u>4,750</u>	<u>0</u>	<u>4,750</u>
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**115 PUBLIC LIBRARIES**

S/F COU 56500 Libraries (County)	377,996		377,996
S/F LEN 56500 Libraries (Lenoir City)	15,600		15,600
S/F LOU 56500 Libraries (Loudon)	22,800		22,800
S/F PHI 56500 Libraries (Philadelphia)	4,810		4,810
S/F GRE 56500 Libraries (Greenback)	2,475		2,475
S/F TEL 56500 Libraries (Tellico Village)	11,700		11,700

Total Public Library Fund	<u>435,381</u>	<u>0</u>	<u>435,381</u>
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<b>116 SOLID WASTE/SANITATION FUND</b>			
55720 Sanitation Education (Litter Grant)	49,200		49,200
55732 Convenience Center	1,097,699		1,097,699
55739-TIR Other Waste Collection	50,000		50,000
Total Solid Waste/Sanitation Fund	<u>1,196,899</u>	<u>0</u>	<u>1,196,899</u>
<b>119 INDUSTRIAL/ECONOMIC DEVELOPMENT FUND</b>			
58120 Industrial Development	2,000		2,000
58900 Miscellaneous	0		0
Total Industrial/Economic Development Fund	<u>2,000</u>	<u>0</u>	<u>2,000</u>
<b>122 DRUG CONTROL FUND</b>			
54150 Drug Enforcement	143,000	(40,000)	103,000
Total Drug Control Fund	<u>143,000</u>	<u>(40,000)</u>	<u>103,000</u>
<b>127 Other General Government Special Revenue Fund</b>			
58841 American Rescue Plan Act	0		0
Total Other Gen Govt Special Revenue Fund	<u>0</u>	<u>0</u>	<u>0</u>
<i>Expenditures of American Rescue Plan Act revenues will be recognized in Fund 127. These expenditures will be appropriated through the budget amendment process for the FY 2024.</i>			
<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>
<b>131 HIGHWAY/PUBLIC WORKS FUND</b>			
61000 Administration	1,094,202		1,094,202
62000 Highway and Bridge Maintenance	1,050,000		1,050,000
63100 Equipment Operation and Maintenance	347,000		347,000
65000 Other Charges	200,556		200,556
66000 Employee Benefits	555,876		555,876
68000 Capital Outlay	1,046,389		1,046,389
99100 Transfers Out			0
Total Highway/Public Works Fund	<u>4,294,023</u>	<u>0</u>	<u>4,294,023</u>

**141 GENERAL PURPOSE SCHOOL FUND**

71100 Regular Instruction Program	27,219,066	27,219,066
71200 Special Education Program	3,916,226	3,916,226
71300 Vocational Education Program	1,368,772	1,368,772
72110 Attendance	68,083	68,083
72120 Health Services	803,084	803,084
72130 Other Student Support	1,762,865	1,762,865
72210 Regular Instruction Program	2,150,586	2,150,586
72220 Special Education Program	624,193	624,193
72230 Vocational Education Program	183,179	183,179
72250 Technology	1,111,713	1,111,713
72310 Board of Education	785,535	785,535
72320 Office of Superintendent	418,951	418,951
72410 Office of the Principal	1,357,099	1,357,099
72510 Fiscal Services	97,535	97,535
72610 Operation of Plant	3,979,639	3,979,639
72620 Maintenance of Plant	277,000	277,000
72710 Transportation	2,443,128	2,443,128
72901 COVID-19 Expenditures	50,000	50,000
73300 Community Services	496,209	496,209
73400 Early Childhood Education	975,640	975,640
Total General Purpose School Fund	<u>50,088,503</u>	<u>0</u> <u>50,088,503</u>

**142 SCHOOL FEDERAL PROJECTS**

71100 Instruction Program	754,783.36	754,783.36
71200 Special Education Program	831,281.00	831,281.00
71300 Vocational Education Program	50,000.00	50,000.00
72130 Other Student Support	88,328.69	88,328.69
72210 Regular Instruction Program	485,655.42	485,655.42
72220 Special Education Program	314,717.00	314,717.00
72230 Career & Technical Education Program	4,300.00	4,300.00
Total School Federal Projects	<u>2,529,065.47</u>	<u>0.00</u> <u>2,529,065.47</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	3,131,062	3,131,062
Total Central Cafeteria Fund	<u>3,131,062</u>	<u>0</u> <u>3,131,062</u>

<b>151 GENERAL DEBT SERVICE FUND</b>			
82110 Principal-General Government Debt Service	875,000		875,000
82210 Interest- General Government-Debt	446,628		446,628
82310 Other Debt Service	240,972		240,972
Total General Debt Service Fund	<u>1,562,600</u>	<u>0</u>	<u>1,562,600</u>
<b>156 EDUCATION DEBT SERVICE FUND</b>			
82130 Education Debt Principal	3,777,000		3,777,000
82230 Education Debt Interest	1,012,621		1,012,621
82330 Education Debt Other	125,000		125,000
Total Education Debt Service Fund	<u>4,914,621</u>	<u>0</u>	<u>4,914,621</u>
<b>171 GENERAL CAPITAL PROJECTS FUND</b>			
91110 General Administration Projects	200,000		200,000
91190 Other General Government Projects	70,796		70,796
99100 Transfers Out	95,000		95,000
			0
Total General Capital Projects Fund	<u>365,796</u>	<u>0</u>	<u>365,796</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>			
91300 Education Capital Projects	827,240		827,240
Total Education Capital Projects Fund	<u>827,240</u>	<u>0</u>	<u>827,240</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 2024 Budget " dated July 1, 2023, 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 \$714,850 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 frozen at the amount received in FY 2022-2023; i.e., \$11,224 annually. 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: 30.00% to Fund 116 Solid Waste Fund; 70.00% 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 2023-2024 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 \$22,500 County Drug Fund 122; the balance to County General Fund 101.

SECTION 16. 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 2024 budget adoption. The appropriations shall follow the budget amendment process prior to distribution.

SECTION 17. 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, 2024. The aggregate expenditures for any item of appropriation shall in no instance be more than the amount herein appropriated for such item.



SECTION 18. 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 19. 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 2023-2024 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, 2024.

SECTION 20. 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 21. 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, 2024.

SECTION 22. 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 23. 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, 2023. This resolution shall be spread upon the minutes of the Board of County Commissioners.

Passed the 26th day of June, 2023.

Attest:

County Clerk



County Chairman

County Mayor