

RESOLUTION 924-3

**A RESOLUTION MAKING APPROPRIATIONS FOR THE VARIOUS FUNDS,
DEPARTMENTS, INSTITUTIONS, OFFICES AND AGENCIES
OF MONROE COUNTY, TENNESSEE
FOR THE FISCAL YEAR BEGINNING JULY 1, 2013, AND ENDING JUNE 30, 2014.**

SECTION 1. BE IT RESOLVED by the Board of County Commissioners of Monroe County, Tennessee, assembled in called session on the 24th day of September, 2013, 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 Monroe 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, 2013, and ending June 30, 2014, according to the following schedule:

GENERAL FUND

51100 County Commission	\$ 442,204
51210 Board of Equalization	3,200
51300 County Mayor	210,419
51310 Personnel Office	202,636
51400 County Attorney	50,000
51500 Election Commission (Including Voter Registration)	282,107
51600 Register of Deeds	366,292
51720 Planning	93,615
51740 Information Technology	60,000
51750 Codes Compliance	49,776
51760 Geographic Information Systems (GIS)	89,024
51800 County Buildings	638,828
51900 Other General Administration	293,800
51910 Preservation of Records	16,772
52100 Accounting & Budgeting	588,429
52300 Property Assessor's Office	329,682
52310 Reappraisal Program	106,210
52400 County Trustee's Office	331,120
52500 County Clerk's Office	486,592
53100 Circuit Court	970,811
53310 General Sessions Court	264,060
53400 Chancery Court	327,705
53800 Probate Court	48,374
53900 Other Administration of Justice	21,000
54110 Sheriff's Department	3,044,452
54160 Administration of the Sexual Offender	3,200
54210 Jail	2,568,750
54240 Juvenile Services	110,802
54260 Commissary	190,000

54310 Fire Prevention and Control	217,000
54420 Rescue Squad	50,000
54490 Other Emergency Management	76,826
54610 County Coroner /Medical Examine	49,400
54900 Other Public Safety – E911	162,000
55110 Local Health Center	58,100
55120 Rabies and Animal Control	169,979
55130 Ambulance/Emergency Medical Services	3,376,077
55160 Dental Health Program	578,968
55170 Alcohol & Drug Programs	0
55180 Crippled Children Services	1,995
55190 Other Local Health Services	330,330
55510 General Welfare Assistance	45,667
55520 Aid to Dependent Children	1,000
56300 Senior Citizen Assistance	38,000
56500 Libraries	113,374
56900 Other Social Cultural Parks and Recreational	187,415
57100 Agriculture Extension Service	76,419
57500 Soil Conservation	53,390
57700 Flood Control	2,000
58110 Tourism	209,471
58120 Industrial Development	349,569
58190 Other Economic & Community Development	351,497
58220 Airport	589,200
58300 Veterans' Services	25,522
58500 Contributions to Other Agencies	16,500
58600 Employee Benefits	44,259
91130 Public Safety Projects	10,000
99100 Transfers to Other Funds	<u>0</u>

Total General Fund \$ 19,373,818

SOLID WASTE/SANITATION FUND

57720 Sanitation Education/Information	\$1,346,278
55732 Convenience Centers	875,067
55770 Post Closure Care Costs	0
58600 Employee Benefits	0
64000 Litter and Trash Collection	<u>52,075</u>

Total Solid Waste/Sanitation Fund \$ 2,273,420

DRUG CONTROL FUND

54150 Drug Enforcement	<u>\$252,721</u>
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Total Drug Control Fund \$252,721

HIGHWAY/PUBLIC WORKS FUND

61000 Administration	\$ 244,680
62000 Highway and Bridge Maintenance	2,469,269
63100 Operation and Maintenance of Equipment	747,645
65000 Other Charges	229,878
66000 Employee Benefits	15,000
68000 Capital Outlay	<u>221,930</u>

Total Highway/Public Works Fund \$ 3,928,402

EMPLOYEE INSURANCE

51900 Other General Administration \$2,234,938

Total Employee Insurance \$2,234,938

GENERAL PURPOSE SCHOOL FUND

71100 Regular Instruction Program	\$ 18,105,678
71150 Alternative Instruction Program	70,158
71200 Special Education Program	3,430,091
71300 Vocational Education Program	1,381,188
71600 Adult Education Program	39,443
72110 Attendance	30,548
72120 Health Services	1,135,697
72130 Other Student Support	932,831
72210 Regular Instruction Program	980,699
72220 Special Education Program	380,130
72230 Vocational Education Program	1,504
72260 Adult Programs	106,644
72290 Other Programs	567,457
72310 Board of Education	546,486
72320 Director of Schools	318,602
72410 Office of the Principal	2,501,102
72510 Fiscal Services	0
72610 Operation of Plant	3,006,501
72620 Maintenance of Plant	950,739
72710 Transportation	2,348,059
73100 Food Service	298,507
73300 Community Services	194,686
73400 Early Childhood Education	297,683
76100 Regular Capital Outlay	35,985
82330 Other Debt Service - Education	511,687
99110 Transfers Out	280,000

Total General Purpose School Fund \$ 38,452,105

CENTRAL CAFETERIA FUND

73100 Food Service \$3,025,849

Total Central Cafeteria Fund \$3,025,849

GENERAL DEBT SERVICE FUND

82110 Principal - General Government \$2,117,131

82210 Interest - General Government 2,812,507

82310 Other Debt Service - General Government 242,480

Total General Debt Service Fund \$5,172,118

BE IT FURTHER RESOLVED that the budget for the School Federal Projects Fund shall be the budget approved for separate projects within No Child Left Behind (NCLB), Individuals with Disabilities Education Act (IDEA - Part B and Preschool), Carl Perkins Vocational fund and other federal grants by the Monroe County Board of Education.

SECTION 2. BE IT FURTHER RESOLVED that there are also hereby appropriated certain portions of the commissions and fees for collecting 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 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 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.

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

SECTION 3. BE IT FURTHER RESOLVED that any amendment to the budget, except for amendments to the budget for funds under supervision of the director of schools, shall be approved as provided in Section 5-9-407, Tennessee Code Annotated. The director 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.

SECTION 4. 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 of the county in excess of the appropriation made herein for such office, agency, institution, division or department of the county. Such appropriation shall constitute the limit to the expenditures of any office, agency, institution, division or department for the year ending June 30, 2014. The aggregate expenditures for any item of appropriation shall in no instance be more than the amount herein appropriated for such item.

SECTION 5. 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, Tennessee Code Annotated.

SECTION 6. 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 state director of Local Finance, to pay for the expenses herein authorized until the taxes and other revenue for the year 2011-2012 have been collected. The proceeds of loans for each individual fund shall not exceed 60% of the appropriations of each 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 countersigned by the county clerk and shall mature and be paid in full without renewal not later than June 30, 2014.

SECTION 7. BE IT FURTHER RESOLVED that the delinquent county property taxes for the year 2011 and prior years and the interest and penalty thereon collected during the year ending June 30, 2014, shall be apportioned to the various county funds according to the subdivision of the tax levy for the year 2012. The clerk and master and the trustee are hereby authorized and directed to make such apportionment accordingly.

SECTION 8. BE IT FURTHER RESOLVED that the TVA Revenue Sharing Funds is accrued with the Sweetwater City Schools up to \$100,000, \$150,000 to the County General Fund,

\$21,000 to the Highway Department and the rest of the funds are to be allocated to the Monroe County General Purpose School Fund.

SECTION 9. BE IT FURTHER RESOLVED that the PILT funds (in Lieu of Taxes for Federally owned Land) shall be distributed with \$100,000 going to County General Fund and the balance going to the Highway Department.

SECTION 10. 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, 2014.

SECTION 11. BE IT FURTHER RESOLVED that any resolution or part of a resolution which heretofore has 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 12. 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, 2013. This resolution shall be spread upon the minutes of the Board of County Commissioners.

SECTION 13. BE IT FURTHER RESOLVED that the Federal Projects grants operate on a reimbursement basis and funds are requested from the State of Tennessee by Monroe County for expenditures on a monthly basis. The Federal Projects Fund operates with a cash deficit at various times throughout the fiscal year due to a slow turn-around time for reimbursements from the State of Tennessee. Generally Accepted Accounting Principles (GAAP) consider a cash deficit in any fund be a significant deficiency in internal control and Monroe County does not desire to operate any fund with a cash deficit. The General Purpose School Fund shall transfer \$100,000 (not to exceed) to the Federal Projects Fund on or before June 30, 2014. The \$100,000 transfer shall remain in the Federal Projects Fund as designated fund balance from the General Purpose School Fund and may be repaid at any time thereafter.

Passed this 24th day of September, 2013.

Approved:

Attest:



Wanda Alexander, Chairwoman



Larry Sloan, County Clerk