

**RESOLUTION 923-6**

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

SECTION 1. BE IT RESOLVED by the Board of County Commissioners of Monroe County, Tennessee, assembled in called session on the 23rd day of September, 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 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, 2014, and ending June 30, 2015, according to the following schedule:

**GENERAL FUND**

51100 County Commission	\$ 383,658
51210 Board of Equalization	3,200
51300 County Mayor	219,751
51310 Personnel Office	207,826
51400 County Attorney	55,000
51500 Election Commission (Including Voter Registration)	321,752
51600 Register of Deeds	373,845
51720 Planning	93,745
51740 Information Technology	79,948
51750 Codes Compliance	50,781
51760 Geographic Information Systems (GIS)	90,557
51800 County Buildings	642,018
51900 Other General Administration	293,800
51910 Preservation of Records	16,826
52100 Accounting & Budgeting	600,928
52300 Property Assessor's Office	336,513
52310 Reappraisal Program	128,838
52400 County Trustee's Office	341,344
52500 County Clerk's Office	496,679
53100 Circuit Court	1,056,695
53310 General Sessions Court	266,247
53400 Chancery Court	313,624
53800 Probate Court	49,808
53900 Other Administration of Justice	21,000
54110 Sheriff's Department	3,176,706
54160 Administration of the Sexual Offender	3,200
54210 Jail	2,602,536
54240 Juvenile Services	113,265
54260 Commissary	190,000

54310 Fire Prevention and Control	229,000
54420 Rescue Squad	55,000
54490 Other Emergency Management	58,927
54610 County Coroner /Medical Examine	76,600
54900 Other Public Safety – E911	162,000
55110 Local Health Center	66,100
55120 Rabies and Animal Control	178,711
55130 Ambulance/Emergency Medical Services	3,093,307
55160 Dental Health Program	647,366
55170 Alcohol & Drug Programs	0
55180 Crippled Children Services	1,995
55190 Other Local Health Services	320,584
55510 General Welfare Assistance	47,159
55520 Aid to Dependent Children	1,000
56300 Senior Citizen Assistance	38,000
56500 Libraries	122,191
56900 Other Social Cultural Parks and Recreational	170,650
57100 Agriculture Extension Service	77,526
57500 Soil Conservation	54,207
57700 Flood Control	2,000
58110 Tourism	242,649
58120 Industrial Development	293,822
58190 Other Economic & Community Development	842,797
58220 Airport	1,144,072
58300 Veterans' Services	27,311
58500 Contributions to Other Agencies	19,500
58600 Employee Benefits	44,459
91130 Public Safety Projects	10,000
99100 Transfers to Other Funds	<u>0</u>

Total General Fund \$ 20,556,023

**SOLID WASTE/SANITATION FUND**

57720 Sanitation Education/Information	\$1,291,461
55732 Convenience Centers	973,577
55770 Post Closure Care Costs	25,000
58600 Employee Benefits	0
64000 Litter and Trash Collection	<u>62,557</u>

Total Solid Waste/Sanitation Fund \$ 2,352,595

**DRUG CONTROL FUND**

54150 Drug Enforcement	<u>\$256,315</u>
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Total Drug Control Fund \$256,315

**HIGHWAY/PUBLIC WORKS FUND**

61000 Administration	\$ 249,596
62000 Highway and Bridge Maintenance	2,592,847
63100 Operation and Maintenance of Equipment	763,731
65000 Other Charges	274,037
66000 Employee Benefits	5,000
68000 Capital Outlay	<u>384,782</u>

Total Highway/Public Works Fund \$ 4,269,993

**EMPLOYEE INSURANCE**

51900 Other General Administration	<u>\$2,637,411</u>
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Total Employee Insurance \$2,637,411

**GENERAL PURPOSE SCHOOL FUND**

71100 Regular Instruction Program	\$ 18,059,401
71150 Alternative Instruction Program	63,275
71200 Special Education Program	3,597,366
71300 Vocational Education Program	1,694,755
71600 Adult Education Program	0
72110 Attendance	64,747
72120 Health Services	1,169,767
72130 Other Student Support	1,136,618
72210 Regular Instruction Program	1,049,353
72220 Special Education Program	574,581
72230 Vocational Education Program	1,718
72260 Adult Programs	0
72290 Other Programs	680,779
72310 Board of Education	714,332
72320 Director of Schools	322,600
72410 Office of the Principal	2,218,358
72510 Fiscal Services	0
72610 Operation of Plant	3,545,493
72620 Maintenance of Plant	1,143,190
72710 Transportation	2,441,737
73100 Food Service	247,940
73300 Community Services	55,593
73400 Early Childhood Education	352,474
76100 Regular Capital Outlay	0
82330 Other Debt Service - Education	0
99110 Transfers Out	350,000

Total General Purpose School Fund \$ 39,484,077

**CENTRAL CAFETERIA FUND**

73100 Food Service \$3,001,338

Total Central Cafeteria Fund \$3,001,338

**GENERAL DEBT SERVICE FUND**

82110 Principal - General Government \$2,265,699

82210 Interest - General Government 2,051,036

82310 Other Debt Service - General Government 89,000

Total General Debt Service Fund \$4,405,735

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, 2015. 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 2014-2015 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, 2015.

SECTION 7. BE IT FURTHER RESOLVED that the delinquent county property taxes for the year 2013 and prior years and the interest and penalty thereon collected during the year ending June 30, 2015, shall be apportioned to the various county funds according to the subdivision of the tax levy for the year 2014. 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, 2015.

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, 2014. 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, 2015. 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 23<sup>rd</sup> day of September, 2014.

Approved:



Wanda Alexander, Chairwoman

Attest:



Larry Sloan, County Clerk