

RESOLUTION No. 723-29

**A RESOLUTION MAKING APPROPRIATIONS FOR THE VARIOUS FUNDS,
DEPARTMENTS, INSTITUTIONS, OFFICES AND AGENCIES
OF MONROE COUNTY, TENNESSEE
FOR THE FISCAL YEAR BEGINNING JULY 1, 2019, AND ENDING JUNE 30, 2020**

SECTION 1. BE IT RESOLVED by the Board of County Commissioners of Monroe County, Tennessee, assembled in regular session on the 23rd day of July, 2019 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, 2019 and ending June 30, 2020, according to the following schedule:

GENERAL FUND

51100 - COUNTY COMMISSION	\$661,554.50
51210 - BOARD OF EQUALIZATION	\$3,500.00
51300 - COUNTY MAYOR/EXECUTIVE	\$228,452.72
51310 - PERSONNEL OFFICE	\$181,938.78
51400 - COUNTY ATTORNEY	\$75,000.00
51500 - ELECTION COMMISSION	\$360,702.91
51600 - REGISTER OF DEEDS	\$411,967.97
51720 - PLANNING	\$90,599.30
51740 - ENGINEERING / IT	\$422,747.73
51750 - CODES COMPLIANCE	\$50,609.29
51760 - GEOGRAPHICAL INFORMATION SYSTEMS	\$150,713.30
51800 - COUNTY BUILDINGS	\$748,032.64
51900 - OTHER GENERAL ADMINISTRATION	\$298,500.00
51910 - PRESERVATION OF RECORDS	\$22,009.77
52100 - ACCOUNTING AND BUDGETING	\$677,132.65
52300 - PROPERTY ASSESSOR'S OFFICE	\$387,633.27
52310 - REAPPRAISAL PROGRAM	\$151,698.76
52400 - COUNTY TRUSTEE'S OFFICE	\$386,769.22
52500 - COUNTY CLERK'S OFFICE	\$595,638.47
53100 - CIRCUIT COURT	\$1,208,721.84
53310 - GENERAL SESSIONS JUDGE	\$279,890.32
53400 - CHANCERY COURT	\$322,468.40
53800 - PROBATE COURT	\$57,601.64
53900 - OTHER ADMINISTRATION OF JUSTICE	\$35,065.00
54100 - SHERIFF'S DEPARTMENT	\$3,973,164.40
54160 - ADMINISTRATION OF THE SEXUAL OFFENDER REG.	\$3,000.00
54210 - JAIL	\$3,337,306.57

2019-2020 Budget

Last year we collected 98% of the 90% budgeted, which equals 88.2% of the total property tax. The 19-20 budgeted revenue was based on this calculation, at 88.2% of the total property tax.

Tax Levy at
1.9796 Rate
NO INCREASE

88.2% Collection

	Tax Rate	Property Tax	Budget Based on 88% Collection
General Fund	0.8325 \$	9,650,005.94 \$	8,511,305.24
Highway	0.0996 \$	1,154,523.23 \$	1,018,289.49
General Purpose Schools	0.5992 \$	6,945,685.96 \$	6,126,095.02
General Debt	0.3553 \$	4,118,495.03 \$	3,632,512.62
Solid Waste	0.0930 \$	1,078,018.68 \$	950,812.48
Totals: 2019-2020 Fiscal Year:	\$ 1.9796 \$	22,946,728.85 \$	20,239,014.84

Property Tax Split: NEW ADA RATE

Monroe County Schools	79.2512%	4,855,003.81
Sweetwater City	20.7488%	1,271,091.20
2019-2020	100.0000%	6,126,095.02

54211 - JUSTICE CENTER MAINTENANCE	\$674,043.05
54240 - JUVENILE SERVICES	\$156,903.09
54310 - FIRE PREVENTION AND CONTROL	\$260,000.00
54420 - RESCUE SQUAD	\$60,000.00
54490 - OTHER EMERGENCY MANAGEMENT	\$100,099.00
54610 - COUNTY CORONER/MEDICAL EXAMINER	\$142,000.00
54900 - OTHER PUBLIC SAFETY	\$206,800.00
55110 - LOCAL HEALTH CENTER	\$55,807.00
55120 - RABIES AND ANIMAL CONTROL	\$294,576.88
55130 - AMBULANCE/EMERGENCY MEDICAL SERVICES	\$3,509,156.14
55160 - DENTAL HEALTH PROGRAM	\$566,408.14
55170 - ALCOHOL AND DRUG PROGAMS	\$9,323.00
55180 - CRIPPLED CHILDREN SERVICES	\$1,995.00
55190 - OTHER LOCAL HEALTH SERVICES	\$385,779.11
56300 - SENIOR CITIZENS ASSISTANCE	\$38,000.00
56500 - LIBRARIES	\$133,817.00
56900 - OTHER SOCIAL, CULTURAL, RECREATIONAL	\$138,850.00
57100 - AGRICULTURAL EXTENSION SERVICE	\$89,089.62
57500 - SOIL CONSERVATION	\$64,750.92
57700 - FLOOD CONTROL	\$2,000.00
58110 - TOURISM	\$288,417.71
58120 - INDUSTRIAL DEVELOPMENT	\$966,832.91
58220 - AIRPORT	\$3,004,013.63
58300 - VETERAN'S SERVICES	\$55,277.76
58500 - CONTRIBUTIONS TO OTHER AGENCIES	\$12,000.00
58600 - EMPLOYEE BENEFITS	\$51,200.00
91130 - PUBLIC SAFETY PROJECTS	\$10,000.00
99100 - TRANSFERS OUT - TRANSFERS TO OTHER FUNDS	\$0.00
TOTAL GENERAL FUND	<u><u>\$26,399,559.42</u></u>

SOLID WASTE/SANITATION FUND

55720 - SANITATION EDUCATION/INFORMATION	\$674,642.08
55732 - CONVENIENCE CENTERS	\$651,555.58
55770 - POST CLOSURE CARE COSTING	\$25,000.00
64000 - LITTER AND TRASH COLLECTION	\$125,739.00
TOTAL SOLID WASTE/SANITATION FUND	<u><u>\$1,476,936.66</u></u>

DRUG CONTROL FUND

54150 - DRUG ENFORCEMENT	\$113,916.08
TOTAL DRUG CONTROL FUND	<u><u>\$113,916.08</u></u>

RESOLUTION No. 723-28

Original Tax Rate -
NO INCREASE

RESOLUTION SETTING THE TAX LEVY IN
MONROE COUNTY, TENNESSEE
FOR THE FISCAL YEAR BEGINNING JULY 1, 2019 AND ENDING JUNE 30, 2020

SECTION 1. BE IT RESOLVED by the Board of County Commissioners of Monroe County, Tennessee, assembled in regular session on the 23rd day of July, 2019 that the uniform tax rate for Monroe County, Tennessee, for the fiscal year beginning July 1, 2019 shall be \$1.9796 on each \$100.00 of taxable property county-wide. This is to provide revenue for each of the following funds and otherwise conform to the following levies:

Fund	Tax Rate	Revenue (88% Collection)
101 - General Fund	0.8325	\$8,511,305.24
131 - Highway	0.0996	\$1,018,289.49
141 - General Purpose Schools	0.5992	\$6,126,095.02
151 - General Debt	0.3553	\$3,632,512.62
116 - Solid Waste	0.0930	\$950,812.48
Total Tax Rate	1.9796	<u>\$20,239,014.84</u>

*Includes A.D.A. (General Purpose Schools tax rate allocation: 79.2512% to Monroe County Schools, and 20.7488% to Sweetwater City Schools)

**Estimated Assessment for the 2019-2020 Fiscal Year - \$1,159,159,873.00

SECTION 2. BE IT RESOLVED, that there is hereby levied a Gross Receipts Tax as provided by law. The proceeds of the Gross Receipts Tax herein shall accrue to the General Fund.

SECTION 3. BE IT FURTHER RESOLVED, that all resolutions of the Board of County Commissioners of Monroe County, Tennessee, which are in conflict, are hereby repealed.

SECTION 4. BE IT FURTHER RESOLVED that this resolution effect from and after its passage, the public welfare requiring it. This resolution shall be spread upon the minutes of the Board of County Commissioners.

Passed this 23rd day of July, 2019 on motion made by Commissioner Anderson,

and duly seconded by Commissioner Leming.

Vote: 10 Aye Nay

APPROVED:
Mitch Ingram
Mitch Ingram, Chairman



ATTEST:
Larry C. Sloan
Larry C. Sloan, County Clerk

HIGHWAY/PUBLIC WORKS FUND

61000 - ADMINISTRATION	\$273,632.42
62000 - HIGHWAY AND BRIDGE MAINTENANCE	\$3,117,188.94
63100 - OPERATION AND MAINTENANCE OF EQUIPMENT	\$745,867.71
65000 - OTHER CHARGES	\$312,000.00
66000 - EMPLOYEE BENEFITS	\$5,000.00
68000 - CAPTIAL OUTLAY	\$777,101.00
TOTAL HIGHWAY/PUBLIC WORKS FUND	\$5,230,790.07

GENERAL PURPOSE SCHOOL FUND

71100 - REGULAR INSTRUCTION PROGRAM	\$21,312,967.00
71150 - ALTERNATIVE INSTRUCTION PROGRAM	\$153,737.00
71200 - SPECIAL EDUCATION PROGRAM	\$4,004,846.00
71300 - CAREER AND TECHNICAL EDUCATION PROGRAM	\$1,823,895.00
72110 - ATTENDANCE	\$39,001.00
72120 - HEALTH SERVICES	\$1,237,456.00
72130 - OTHER STUDENT SUPPORT	\$1,071,867.13
72210 - REGULAR INSTRUCTION PROGRAM	\$1,197,987.00
72220 - SPECIAL EDUCATION PROGRAM	\$530,551.00
72230 - CAREER AND TECHNICAL EDUCATION PROGRAM	\$1,217.40
72250 - TECHNOLOGY DEPARTMENT	\$1,242,987.70
72310 - BOARD OF EDUCATION	\$682,342.00
72320 - DIRECTOR OF SCHOOLS	\$322,179.00
72410 - OFFICE OF THE PRINCIPAL	\$2,250,374.00
72610 - OPERATION OF PLANT	\$3,592,828.00
72620 - MAINTENANCE OF PLANT	\$1,510,103.00
72710 - TRANSPORTATION	\$2,468,042.00
73100 - FOOD SERVICE	\$700.00
73300 - COMMUNITY SERVICES	\$49,763.00
73400 - EARLY CHILDHOOD EDUCATION	\$322,469.06
TOTAL GENERAL PURPOSE SCHOOL FUND	\$43,815,312.29

FOOD SERVICE FUND

73100 - FOOD SERVICE	\$3,089,520.00
TOTAL FOOD SERVICE FUND	\$3,089,520.00

EMPLOYEE INSURANCE FUND

51900 - OTHER GENERAL ADMINISTRATION	\$2,967,000.00
TOTAL EMPLOYEE INSURANCE FUND	\$2,967,000.00

GENERAL DEBT SERVICE FUND

82110 - GENERAL GOVERNMENT - PRINCIPAL	\$418,169.96
82210 - GENERAL GOVERNMENT - INTEREST	\$884,070.04
82130 - EDUCATION - PRINCIPAL	\$2,157,188.00
82230 - EDUCATION - INTEREST	\$1,640,662.50
82310 - GENERAL GOVERNMENT - OTHER DEBT SERVICE	\$3,000.00
82330 - EDUCATION - OTHER DEBT ISSUANCE CHARGES	\$102,500.00
TOTAL GENERAL DEBT SERVICE FUND	<u>\$5,205,590.50</u>

BE IT FURTHER RESOLVED that the budget for the School Federal Projects Fund shall be the budget approved for separate projects within Title I, Title II, Title IV, 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, 2020. 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 2019-2020 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, of the 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, 2020.

SECTION 7. BE IT FURTHER RESOLVED that the delinquent county property taxes for the year 2018 and prior years and the interest and penalty thereon collected during the year ending June 30, 2020, shall be apportioned to the various county funds according to the subdivision of the tax levy for the year 2019. 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 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, 2020.

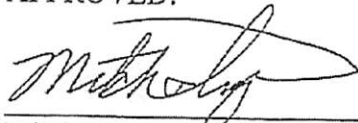
SECTION 11. BE IT FURTHER RESOLVED that any resolution or part of a resolution which heretofore has been passed by the Board of County Commissioners which is in conflict with any provision in this resolution be and the same is hereby repealed.

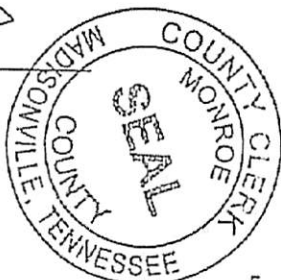
SECTION 12. BE IT FURTHER RESOLVED that this resolution shall take effect from and after its passage and its provisions shall be in force from and after July 1, 2019. This resolution shall be spread upon the minutes of the Board of County Commissioners.

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.

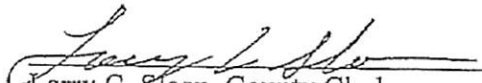
Passed this 23rd day of July, 2019 on motion made by Commissioner Watson,
and duly seconded by Commissioner Summey
Vote: 8 Aye 1 Nay Thomas Pass: Harrill

APPROVED:


Mitch Ingram, Chairman



ATTEST:


Larry C. Sloan, County Clerk

RESOLUTION No. 723-30

A RESOLUTION MAKING APPROPRIATIONS TO NONPROFIT CHARITABLE ORGANIZATIONS OF MONROE COUNTY, TENNESSEE FOR THE FISCAL YEAR BEGINNING JULY 1, 2019 AND ENDING JUNE 30, 2020

WHEREAS, Section 5-9-109, Tennessee Code Annotated, authorizes the Monroe County Legislative Body to make appropriations to various nonprofit charitable organizations and,

WHEREAS, the Monroe County Legislative Body recognizes that various nonprofit charitable organizations providing services in Monroe County have a great need of funds to carry on their charitable work,

NOW THEREFORE BE IT RESOLVED by the Board of County Commissioners of Monroe County meeting in regular session on July 23, 2019.

SECTION 1. That eight hundred twenty-two thousand, eight hundred forty-five dollars (\$822,845) be appropriated to nonprofit organizations in Monroe County as reflected below:

Account Number	Agency	Amount
101- -54310	Fire Prevention - Monroe County Fire Association	\$260,000.00
101- -54420	Monroe County Rescue Squad	\$60,000.00
101- -54900-316-E-911-	Emergency Communications - Monroe County E911	\$197,000.00
		<u>\$517,000.00</u>
101- -56500-316- -	Libraries - Contributions	\$125,000.00
		<u>\$125,000.00</u>
101- -55180-316- -	Children Special Services - Health Dept.	\$1,995.00
101- -56300-316-CORAV-	Monroe County Senior Citizens	\$30,000.00
101- -56300-399-HOMEA-	Senior Citizens Home Assistance	\$8,000.00
101- -56900-316-AGING-	East Tenn. Human Resources Agency - Aging	\$1,000.00
101- -56900-316-B&GCL-	Boys And Girls Club	\$20,000.00
101- -56900-316-BIR-3-	Birth To Three	\$3,000.00
101- -56900-316-CASA -	Casa Monroe	\$3,200.00
101- -56900-316-CHAMB-	Chamber Of Commerce	\$10,000.00
101- -56900-316-COMMH-	Community Health Access	\$7,500.00
101- -56900-316-DIALR-	Dial A Ride	\$6,700.00
101- -56900-316-DIVET-	Disabled Veterans	\$1,750.00
101- -56900-316-DOUGC-	Douglas Cherokee	\$10,000.00
101- -56900-316-FPTL-	Food Pantry - Tellico Plains	\$1,000.00
101- -56900-316-HABIT-	Habitat For Humanity	\$5,000.00
101- -56900-316-HOMMG-	Homeless Management of Monroe Co.	\$2,500.00
101- -56900-316-IMAGL-	Imagination Library	\$7,500.00
101- -56900-316-MACA -	Monroe Area Council For The Arts	\$8,000.00

101-	-56900-316-MCBEA-	Monroe County Beautiful	\$10,000.00
101-	-56900-316-MEALS-	Meals On Wheels	\$16,200.00
101-	-56900-316-MRCTR-	Marcella Center	\$1,000.00
101-	-56900-316-OAA -	OAA Outreach Across America	\$2,500.00
101-	-56900-316-SNAP -	SNAP	\$5,000.00
101-	-56900-316-SWMIN-	Sweetwater Ministries	\$3,000.00
101-	-56900-316-THTMB-	The House That Mercy Built	\$4,000.00
101-	-56900-316-TNOVH-	Tenn. Overhill Heritage	\$5,000.00
101-	-56900-316-VET2V-	Vet to Vet	\$5,000.00
101-	-57700-316- -	Sweetwater Watershed - Flood Control	\$2,000.00
			\$180,845.00

GRAND TOTAL

\$822,845.00

AND BE IT FURTHER RESOLVED, that all appropriations enumerated in Section 1 above are subject to the following conditions:

1. That the nonprofit organizations to which the funds are appropriated shall file with the county clerk and the disbursing officials a copy of any annual report of its business affairs and transactions and the proposed use of the county's funds in accordance with rules and regulations promulgated by the Comptroller of the Treasury, Chapter 0380-2-7. Such annual report shall be prepared and certified by the chief financial officer of such nonprofit organization in accordance with Section 5-9-109 c. Tennessee Code Annotated.
2. That said funds must only be spent by the named nonprofit charitable organizations in furtherance of their nonprofit charitable purposes benefiting the general welfare of the residents of Monroe County.
3. That it is the expressed interest of the County Commission of Monroe County in providing these funds to the above named nonprofit charitable organizations to be fully in compliance with Chapter 0380-2-7 of the Rules of the Comptroller of the Treasury, and Section 5-9-109, Tennessee Code Annotated and any and all other laws which may apply to county organizations and to nonprofit organizations and so this appropriation is made subject to compliance with any and all of these laws and regulations.

BE IT FURTHER RESOLVED, that this resolution shall take effect from and after its passage and its provisions shall be in full force from and after July 1, 2019. This resolution shall be spread upon the minutes of the Board of County Commissions this the 23rd day of July 2019.

Passed this 23rd day of July, 2019 on motion made by Commissioner Summey
and duly seconded by Commissioner Levin

Vote: 8 Aye 1 Nay PASS

APPROVED: Thomas
Mitch
Mitch Ingram, Chairman



Harrill - PASS

ATTEST:
Larry C. Sloan
Larry C. Sloan, County Clerk