
Anderson County Board of Commissioners

Special Called Session Agenda June 7, 2021 @ 6:00 PM Room 312

- 1. Call To Order**
- 2. Prayer/Pledge of Allegiance**
- 3. Purpose of Special Called Meeting:**

➤ To deliberate and finalize passage of the FY 2021/2022 budgets.

- 4. Announcements**
- 5. Adjourn**

**Respectfully Submitted,
Joshua Anderson, Chairman**

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ANDERSON COUNTY GOVERNMENT
(BASED ON DEPARTMENT PROPOSED BUDGETS WITH INCREASES - May 6TH)
ESTIMATED FUND BALANCES FOR FISCAL YEAR ENDING JUNE 30, 2022

Fund Description	Estimated ¹ Unrestricted Fund Equity July 1, 2021	Budgeted Revenues	Budgeted Expenditures	Budgeted Excess (Deficiency)	Estimated ¹ Unrestricted Fund Equity June 30, 2022	Comments
101 County General Fund	\$5,991,858	\$30,277,530	\$30,155,210	\$122,320	\$6,114,178	Balanced; Healthy Reserve
115 Library Fund	\$252,803	\$658,944	\$633,260	\$25,684	\$278,487	Balanced; Reserve
116 Solid Waste Fund	\$266,113	\$1,859,614	\$1,839,376	\$20,238	\$286,351	Balanced; Reserve
118 EMS	\$710,562	\$6,228,562	\$6,189,555	\$39,007	\$749,569	Deficit, Healthy Reserve
122 Drug Control Fund	\$188,542	\$60,000	\$60,000	\$0	\$188,542	Balanced; Healthy Reserve
127 Channel 95 Fund	\$6,974	\$180,000	\$179,539	\$461	\$7,435	Balanced; Reserve
128 Tourism Fund	\$351,400	\$415,000	\$415,824	(\$824)	\$350,576	Balanced; Reserve
131 Highway / Public Works Fund	\$2,377,827	\$4,194,057	\$4,210,404	(\$16,347)	\$2,361,480	Deficit, Healthy Reserve
141 General Purpose School Fund	\$7,040,504	\$64,281,535	\$64,281,535	\$0	\$7,040,504	Balanced, Healthy Reserve
143 Central Cafeteria Fund	\$1,088,938	\$3,313,845	\$3,550,491	(\$236,646)	\$852,292	Deficit, Healthy Reserve
151 General Debt Service Fund	\$2,097,894	\$1,940,738	\$2,071,280	(\$130,542)	\$1,967,352	Deficit, Health Reserve
152 Rural School Debt Service Fund	\$946,781	\$1,209,721	\$1,835,057	(\$625,336)	\$321,445	Deficit, Health Reserve
156 High School Debt Service Fund	\$438,146	\$1,789,400	\$1,945,757	(\$156,357)	\$281,789	Deficit, Healthy Reserve
171 General Capital Project Fund	\$179,348	\$599,326	\$599,326	\$0	\$179,348	Balanced; Reserve
177 Education Capital Project Fund	\$37,254	\$884,971	\$884,971	\$0	\$37,254	Balanced; Reserve
263 Anderson County Benefit Plan	\$609,893	\$5,022,923	\$5,022,923	\$0	\$609,893	Balanced; Reserve
TOTAL FOR ALL FUNDS	\$22,584,837	\$122,916,166	\$123,874,508	(\$958,342)	\$21,626,495	

Anderson County, Tennessee		FY2021	FY 2021	FY 2022 4% Increase	
General Fund		Original	Amended	Proposed	
Dept		Budget	Budgeted	Revenues & Expenses	Comments
Revenues					
40000	Local Taxes	19,026,902	\$19,136,902	\$19,800,110	
41000	Licenses and Permits	346,000	\$346,000	\$340,850	
42000	Fines, Forfeitures, and Penalties	352,250	\$352,250	\$362,750	
43000	Charges for Current Services	570,000	\$604,300	\$627,650	
44000	Other Local Revenues	475,494	\$594,657	\$712,782	
45000	Fees Received From County Officials	4,120,050	\$4,136,050	\$4,300,000	
46000	State of Tennessee	3,518,682	\$5,151,702	\$3,036,138	
47000	Federal Government	397,000	\$1,539,298	\$983,750	
48000	Other Governments and Citizens Groups	85,000	\$107,456	\$113,500	
49000	Other Sources	0	\$93,739	\$0	
Total Revenues		\$28,891,378	\$32,062,354	\$30,277,530	Total Revenues
Expenditures					
General Government					
51100	County Commission	298,113	\$307,381	\$311,686	Secretary increase \$3,500, approved
51210	Board of Equalization	14,188	\$14,488	\$14,488	
51240	Conservation/Parks & Recreation	295,710	\$454,469	\$301,772	
51300	County Mayor/Executive	225,860	\$228,195	\$230,554	
51310	Personnel Office	215,889	\$220,766	\$235,888	10,000 Raise for Director, approved
51400	County Attorney	329,611	\$388,196	\$408,198	Added Full and Part-time, \$81,000, approved
51500	Election Commission	484,120	\$617,121	\$460,993	
51600	Register of Deeds	381,534	\$408,730	\$384,868	
51720	Planning	254,690	\$377,348	\$275,742	
51730	Building	43,000	\$43,000	\$41,044	
51800	County Buildings	968,421	\$1,049,930	\$928,107	
51900	Other General Administration	363,250	\$640,154	\$441,450	Increase in Workers Comp & Audit Fees
51910	Preservation of Records	52,492	\$60,195	\$54,723	
Finance					
52100	Accounting	620,003	\$642,989	\$618,814	
52200	Purchasing	235,839	\$239,716	\$220,781	
52300	Property Assessor's Office	705,992	\$716,328	\$716,043	
52400	County Trustee's Office	654,020	\$663,292	\$689,860	Medical Insurance increase of \$17,800
52500	County Clerk's Office	824,743	\$902,345	\$874,743	Postage increase, revenue backed
Administration of Justice					
52600	Data Processing	314,838	\$396,798	\$412,096	\$3,178 approved Salary Increase
53100	Circuit Court	1,212,300	\$1,252,303	\$1,232,812	
53200	Criminal Court	1,550	\$1,550	\$1,550	
53310	General Sessions Judge	571,181	\$574,057	\$571,845	CPI \$
53330	Drug Court	78,750	\$80,043	\$78,750	\$70K Grant Revenue.
53400	Chancery Court	516,827	\$526,660	\$526,078	
53500	Juvenile Court	573,572	\$728,739	\$711,264	CPI \$, \$100,000 SAFEB Grant,

<u>Anderson County, Tennessee</u>		FY2021	FY 2021	FY 2022 4% Increase	
<u>General Fund</u>		Original	Amended	Proposed	
		Budget	Budgeted	Revenues &	
Dept			Expenses	Expenses	Comments
53600	District Attorney General	179,331	\$335,920	\$382,038	\$130,000 VOCA Grant; \$218,596 FJC
53610	Office of Public Defender	40,979	\$41,562	\$40,895	
53700	Judicial Commissioners	2,154	\$2,154	\$2,154	
53800	Probate Court	3,500	\$3,500	\$3,500	
53900	Pre-Trial/Other Administration of Justice	123,391	\$125,975	\$135,506	
53920	Courtroom Security	30,400	\$30,400	\$30,400	
53930	Victim Assistance Programs	26,750	\$26,750	\$26,750	
<u>Public Safety</u>					
54110	Sheriff's Department	5,928,816	\$6,818,791	\$6,112,194	Health Benefit Increases
54210	Jail	6,864,377	\$6,962,606	\$6,576,299	Cut budget due to declining revenue
54230	Correctional Incentive Prog Improvements	100,449	\$101,742	\$94,986	
54260	Commissary	35,000	\$35,000	\$35,000	
54410	Civil Defense	697,655	\$896,648	\$705,202	Fire truck increased \$3,313
54420	Rescue Squad	27,500	\$27,500	\$27,500	
54490	Dispatch/Other Emergency Management	843,623	\$862,001	\$858,149	
54610	County Coroner/Medical Examiner	400,000	\$400,000	\$400,000	
54900	Other Public Safety/Fleet Services	437,768	\$447,728	\$481,963	Over \$50,000 in revenue
<u>Public Health and Welfare</u>					
55110	Local Health Center	253,745	\$269,939	\$257,820	
55120	Rabies and Animal Control	207,139	\$311,885	\$284,510	
55160	Dental Health Program	375,146	\$380,270	\$421,018	238,000 Dental Revenue
55190	Other Local Health Services	440,400	\$476,298	\$407,400	\$407,400 DGA Grant
55390	Appropriation to State	123,486	\$123,486	\$123,486	
<u>Social, Cultural, and Recreational Services</u>					
56300	Senior Citizens Assistance	89,919	\$275,446	\$128,353	Increased Cost of a New Building, Utilities etc.
56700	Parks and Fair Boards	3,000	\$3,000	\$3,000	
<u>Agriculture and Natural Resources</u>					
57100	Agricultural Extension Service	174,000	\$174,000	\$175,000	
57500	Soil Conservation	56,401	\$57,694	\$44,938	
57800	Storm Water Management	35,110	\$35,110	\$35,110	
<u>Other Operations</u>					
58120	Industrial Development	162,000	\$162,000	\$162,000	
58190	Other Economic & Comm Development	0	\$0	\$0	
58300	Veterans' Services	93,721	\$96,305	\$110,107	
58400	Other Charges	466,500	\$466,500	\$486,600	Increase in Trustee Commission
58500	Contributions to Other Agencies	100,000	\$100,000	\$0	
58802	COVID	0	\$275,000	\$0	
58900	Miscellaneous	210,926	\$210,926	\$210,813	
<u>General Government</u>					
82210	Debt Service Contribution	\$18,000	\$18,000	\$18,000	
<u>Capital Projects</u>					

<u>Anderson County, Tennessee</u>		FY2021	FY 2021	FY 2022 4% Increase	
<u>General Fund</u>		Original	Amended	Proposed	
		Budget	Budgeted	Revenues &	
Dept			Expenses	Expenses	Comments
90000	Capital Projects	\$0	\$0	\$0	
91130	Public Safety Projects	\$0	\$0	\$0	
91170	Public Utility Projects	\$0	\$630,370	\$630,370	Grant
91190	Land	\$0	\$100,000	\$0	
99100	Transfers Out	\$0	\$788,350	\$0	
	Total Expenditures	\$28,787,679	\$33,607,649	\$30,155,210	
	<u>Excess (Deficiency) of Revenues</u>				
	Over Expenditures	\$103,699	(\$1,545,295)		

General Purpose SchoolAnderson County, Tennessee
Fund 141

		#1		
		FY 2021	FY 2021	FY 2022
		Original	Amended	Proposed
		Budget	Budgeted	Revenues & Expenses
Dept				
<u>Revenues</u>				
40000	Local Taxes	\$25,677,203	\$25,677,203	\$28,361,111
41000	Licenses and Permits	\$2,500	\$2,500	\$2,500
43000	Charges for Current Services	\$75,000	\$224,500	\$75,000
44000	Other Local Revenues	\$80,600	\$80,600	\$103,100
46000	State of Tennessee	\$34,610,238	\$34,810,238	\$35,284,824
47000	Federal Government	\$130,000	\$136,683	\$130,000
48000	Other Governments and Citizens Groups	\$0	\$0	\$0
49000	Other Sources	\$163,815	\$163,815	\$325,000
Total Revenues		\$60,739,356	\$61,095,539	\$64,281,535
<u>Expenditures</u>				
<u>General Purpose Fund</u>				
71100	Regular Instruction	\$26,011,639	\$26,545,411	\$27,920,521
71200	Special Education Program	\$5,596,748	\$6,366,899	\$6,460,865
71300	Voc Education Program	\$3,224,028	\$3,414,338	\$3,396,024
71400	Student Body Education Program	\$98,050	\$89,313	\$86,456
72110	Attendance	\$257,206	295,303	232,625
72120	Health Services	\$963,659	\$1,034,290	\$1,245,265
72130	Other Student Support	\$1,605,224	\$1,609,365	\$1,675,503
72210	Regular Instruction Program	\$1,096,024	\$1,228,696	\$1,216,101
72220	Special Education Program	\$1,691,078	\$1,426,197	\$1,491,281
72230	Vocational Education Program	\$177,062	\$180,859	\$179,460
72250	Technology	\$1,381,607	\$1,923,422	\$1,819,076
72310	Board of Education	\$1,213,673	\$1,269,891	\$1,524,565
72320	Director of Schools	\$578,496	\$584,711	\$578,388
72410	Office of Principal	\$4,052,360	\$4,076,513	\$3,955,160
72510	Fiscal Services	\$535,230	\$552,161	\$640,205
72520	Human Services/Personnel	\$93,110	\$118,382	\$93,569
72610	Operation of Plant	\$4,985,116	\$5,137,763	\$4,839,778
72620	Maintenance of Plant	\$1,345,515	\$1,655,425	\$1,606,147
72710	Transportation	\$3,359,991	\$3,233,494	\$3,372,394
72810	Central & Other	\$863,217	\$822,217	\$840,500
73300	Community Services	\$110,323	\$114,192	\$107,652
76100	Regular Capital Outlay	\$0	\$1,368,500	\$0
82230	Education	\$1,500,000	\$1,500,000	\$1,000,000
99100	Transfer Out	\$0	\$44,510	\$0
Total Expenditures		\$60,739,356	\$64,591,852	\$64,281,535
Excess (Deficiency) of Revenues				
Over Expenditures		(551,356)	(\$3,496,313)	\$0

<u>Anderson County, Tennessee</u> <u>Other Funds</u>		FY 2021 Original Budget	FY 2021 Amended Budgeted Amounts	FY 2022 #2 Revenues & Expenditures
Fund				
Libraries				
115	Revenues	\$633,136	\$633,136	\$658,944
	Expenditures	\$648,106	\$672,772	\$633,260
	Excess (Deficiency) of Revenues Over Expenditures	<u>(\$14,970)</u>	<u>(\$39,636)</u>	<u>\$25,684</u>
Solid Waste/Sanitation				
116	Revenues	\$1,877,982	\$1,890,482	\$1,859,614
	Expenditures	\$1,802,759	\$2,053,136	\$1,839,376
	Excess (Deficiency) of Revenues Over Expenditures	<u>\$75,223</u>	<u>(\$162,654)</u>	<u>\$20,238</u>
EMS/Ambulance				
118	Revenues	\$6,083,031	\$6,492,905	\$6,228,562
	Expenditures	\$5,982,685	\$6,589,014	\$6,189,555
	Excess (Deficiency) of Revenues Over Expenditures	<u>\$100,346</u>	<u>(\$96,109)</u>	<u>\$39,007</u>
Drug Control (Financially Healthy Fund)				
122	Revenues	\$60,000	\$60,000	\$60,000
	Expenditures	\$60,000	\$150,000	\$60,000
	Excess (Deficiency) of Revenues Over Expenditures	<u>\$0</u>	<u>(\$90,000)</u>	<u>\$0</u>
Channel 95				
127	Revenues	\$180,000	\$180,000	\$180,000
	Expenditures	\$179,367	\$180,952	\$179,539
	Excess (Deficiency) of Revenues Over Expenditures	<u>\$633</u>	<u>(\$952)</u>	<u>\$461</u>
Tourism (Financially Healthy Fund)				
128	Revenues	\$415,000	\$465,000	\$415,000
	Expenditures	\$313,036	\$499,741	\$415,824
	Excess (Deficiency) of Revenues Over Expenditures	<u>\$101,964</u>	<u>(\$34,741)</u>	<u>(\$824)</u>
Highways (Financially Healthy Fund)				
131	Revenues	\$4,350,289	\$5,167,684	\$4,194,057
	Expenditures	\$4,748,402	\$6,399,332	\$4,210,414
	Excess (Deficiency) of Revenues Over Expenditures	<u>(\$398,113)</u>	<u>(\$1,231,648)</u>	<u>(\$16,357)</u>

<u>Anderson County, Tennessee</u> <u>Other Funds</u>		FY 2021 Original Budget	FY 2021 Amended Budgeted Amounts	FY 2022 Revenues & Expenditures	Comments
Fund					
General Debt Service					
151	Revenues	\$1,900,053	\$2,200,053	\$1,940,738	
	Expenditures	\$2,053,053	\$2,353,053	\$2,071,280	
	Excess (Deficiency) of Revenues Over Expenditures	<u>(\$153,000)</u>	<u>(\$153,000)</u>	<u>(\$130,542)</u>	Reserves 4.30.21 of \$2097894
Rural School Debt Service					
152	Revenues	\$1,700,042	\$1,700,042	\$1,209,721	
	Expenditures	\$1,832,612	\$1,837,612	\$1,835,057	
	Excess (Deficiency) of Revenues Over Expenditures	<u>(\$132,570)</u>	<u>(\$137,570)</u>	<u>(\$625,336)</u>	Reserves 4.30.21 of \$946781
High School Debt Service					
156	Revenues	\$1,710,510	\$1,710,510	\$1,789,400	
	Expenditures	\$1,904,452	\$1,942,452	\$1,945,757	
	Excess (Deficiency) of Revenues Over Expenditures	<u>(\$193,942)</u>	<u>(\$231,942)</u>	<u>(\$156,357)</u>	Reserves 4.30.21 of \$438146
Anderson County Benefit Plan					
263	Revenues	\$4,556,396	\$4,555,396	\$5,022,923	
	Expenditures	\$4,556,396	\$4,675,996	\$5,022,923	
	Excess (Deficiency) of Revenues Over Expenditures	<u>\$0</u>	<u>(\$120,600)</u>	<u>\$0</u>	Reserves 4.30.21 of \$609893
General Purpose Schools					
141	Revenues	\$60,739,356	\$61,095,539	\$64,281,535	
	Expenditures	\$60,739,356	\$64,591,852	\$64,281,535	
	Excess (Deficiency) of Revenues Over Expenditures	<u>\$0</u>	<u>(\$3,496,313)</u>	<u>\$0</u>	Reserves 4.30.21 of \$7,040,504
Central Cafeteria Plan					
143	Revenues	\$3,700,454	\$3,762,554	\$3,313,845	
	Expenditures	\$4,125,465	\$4,187,565	\$3,550,491	
	Excess (Deficiency) of Revenues Over Expenditures	<u>(\$425,011)</u>	<u>(\$425,011)</u>	<u>(\$236,646)</u>	Reserves 4.30.21 of \$1,088,938

4

RESOLUTION #21-06-873
RESOLUTION FIXING THE TAX LEVY IN ANDERSON COUNTY, TENNESSEE
FOR THE FISCAL YEAR BEGINNING JULY 1, 2021

SECTION 1. BE IT RESOLVED, by the Board of County Commissioners of Anderson County, Tennessee assembled in special called session on the 7th day of June, 2021 that the combined property tax rate for Anderson County, Tennessee, for the fiscal year beginning July 1, 2021, shall be \$2.6016 on each \$100.00 of the taxable property within the boundaries of the City of Clinton; \$2.4560 on each \$100.00 of the taxable property within the boundaries of the City of Oak Ridge; and \$2.6289 on each \$100.00 of the taxable property in Oliver Springs, Rocky Top, Norris, and Rural Anderson County, which levy is to provide revenue for each of the following funds and otherwise conform to the following levies:

<u>Fund</u>	<u>of Clinton</u>	<u>of Oak Ridge</u>	<u>Anderson County</u>
County General	0.6823	0.6823	0.6823
Library	0.0258	0.0258	0.0258
Solid Waste	0.0609	0.0609	0.0609
Ambulance	0.0212	0.0212	0.0212
Highway	0.0266	0.0266	0.0266
Public Schools	1.4708	1.4708	1.4708
Debt Service	0.0915	0.0915	0.0915
Rural Debt Service	0.0000	0.0000	0.0273
HS Debt Service	0.1456	0.0000	0.1456
Capital Projects Fund	0.0313	0.0313	0.0313
Educational Projects Fund	<u>0.0456</u>	<u>0.0456</u>	<u>0.0456</u>
TOTAL	2.6016	2.4560	2.6289

SECTION 2. BE IT RESOLVED, that there is levied by and for use of Anderson County, Tennessee, a Business Tax (provided in thereto) on the businesses in Anderson County, Tennessee, or exercising a taxable privilege as approved by said Act, at the rates and in the manner prescribed by said Act. The proceeds of the privilege taxes herein levied shall be apportioned to the Anderson County General Fund.

SECTION 3. BE IT RESOLVED, that there is hereby and for the use of Anderson County, Tennessee a severance tax (provided in chapter 795 of the Public Acts of Tennessee, 1972, amended 1974) on all coal products severed from the ground in Anderson County, Tennessee, as provided in said Act. The proceeds of the severance tax herein levied shall be apportioned for the following specific purposes as proscribed by said Act: one-half (1/2) of all revenues collected shall be used for highway and stream cleaning systems of said county; one-half (1/2) of all revenues collected shall be used for education.

SECTION 4. BE IT RESOLVED, that all resolutions of the Board of County Commissioners of Anderson County, Tennessee, which are in conflict with this resolution are hereby repealed.

SECTION 5. BE IT RESOLVED, that this resolution shall take effect after its passage the public welfare requiring it. This resolution shall be spread upon the minutes of the Board of County Commissioners of Anderson County.

Terry Frank, County Mayor

Joshua Anderson, Commission Chairman

Jeff Cole, County Clerk

RESOLUTION #21-06-874

**A RESOLUTION MAKING APPROPRIATION FOR THE VARIOUS
FUNDS, DEPARTMENTS, INSTITUTIONS, OFFICES, AND AGENCIES OF
ANDERSON COUNTY, TENNESSEE FOR THE YEAR
BEGINNING JULY 1, 2021 AND ENDING JUNE 30, 2022**

SECTION 1. BE IT RESOLVED, by the Board of County Commissioners of Anderson County, Tennessee assembled in special called session on the 7th day of June, 2021 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 Anderson 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, 2021, and ending June 30, 2022, according to the following schedule:

101 COUNTY GENERAL FUND

51100	County Commission	311,686.00
51210	Board of Equalization	14,488.00
51240	Conservation Commission	301,772.00
51300	County Mayor	230,554.00
51310	Personnel Office (HR)	235,888.00
51400	County Attorney/Law Director	408,198.00
51500	Election Commission	460,993.00
51600	Register of Deeds	384,868.00
51720	Planning and Zoning	275,742.00
51730	Maintenance	41,044.00
51800	County Buildings	928,107.00
51900	Other General Administration	441,450.00
51910	Vault/County Historian	54,723.00
52100	Accounting	618,814.00
52200	Purchasing	220,781.00
52300	Property Assessor's Office	716,043.00
52400	County Trustee	689,860.00
52500	County Clerk's Office	874,743.00
52600	Data Processing	412,096.00
53100	Circuit Court	1,232,812.00
53200	Criminal Court	1,550.00
53310	General Sessions Judge	571,845.00
53330	Drug Court	78,750.00
53400	Chancery Court	526,078.00
53500	Juvenile Court	711,264.00
53600	District Attorney General	382,038.00
53610	District Public Defender	40,895.00
53700	Judicial Commissioners	2,154.00
53800	Probate Court	3,500.00
53900	Pre-Trial Release Program	135,506.00
53920	Courtroom Security	30,400.00
53930	Victims Assistance	26,750.00

RESOLUTION #21-06-874

54110	Sheriff's Department	6,112,194.00
54210	Jail	6,576,299.00
54230	Alternatives to Incarceration	94,986.00
54260	Commissary	35,000.00
54410	Emergency Management	705,202.00
54420	Rescue Squad	27,500.00
54490	Emergency Communications	858,149.00
54610	County Coroner/Medical Examiner	400,000.00
54900	Other Public Safety – Motor Pool	481,963.00
55110	Local Health Center	257,820.00
55120	Rabies and Animal Control	284,510.00
55160	Dental Health Program	421,018.00
55190	Other Local Health Service	407,400.00
55390	Appropriation to State	123,486.00
56300	Senior Citizens Assistance	128,353.00
56700	Parks and Fair Boards	3,000.00
57100	Agricultural Extension Services	175,000.00
57500	Soil Conservation	44,938.00
57800	Storm Water	35,110.00
58120	Industrial Development	162,000.00
58300	Veterans' Service	110,107.00
58400	Other Charges	486,600.00
58900	Miscellaneous	210,813.00
82210	Debt Service Contributions	18,000.00
91170	Debt Service Contributions	<u>630,370.00</u>
	TOTAL COUNTY GENERAL FUND	\$ 30,155,210.00
115	ANDERSON COUNTY LIBRARY BOARD	
56500	Libraries	\$ 633,260.00
116	SOLID WASTE FUND	
55710	Sanitation Management	184,969.00
55732	Convenience Centers	664,000.00
55739	Other Waste Collection	90,907.00
55751	Recycling Centers	12,500.00
55754	Landfill Operation	802,000.00
55759	Other Waste Disposal	<u>85,000.00</u>
	TOTAL SOLID WASTE FUND	\$ 1,839,376.00
118	AMBULANCE/EMERGENCY MEDICAL SERVICES	
55130	Ambulance Service	\$ 6,189,555.00

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122	DRUG CONTROL FUND		
54150	Drug Enforcement	\$	60,000.00
127	CHANNEL 95 ENTERPRISE FUND		
56900	Other Social, Cultural & Recreational	\$	179,539.00
128	TOURISM COUNCIL FUND		
58110	Tourism	\$	415,824.00
131	HIGHWAY/PUBLIC WORKS FUND		
61000	Administration		303,238.00
62000	Highway and Bridge Maintenance		2,074,048.00
63100	Operation & Maintenance Equipment		818,117.00
65000	Other Charges		251,944.00
68000	Capital Outlay		<u>763,057.00</u>
	TOTAL HIGHWAY/PUBLIC WORKS FUND	\$	4,210,404.00
141	GENERAL PURPOSE SCHOOL FUND		
71100	Regular Instruction Program		27,920,521.00
71200	Special Education Instruction Program		6,460,865.00
71300	Vocational Educational Instruction Program		3,396,024.00
71400	Student Body Education Program		86,456.00
72110	Support Services – Attendance		232,625.00
72120	Support Services – Health		1,245,265.00
72130	Support Services – Other Student Support		1,675,503.00
72210	Support Services – Regular Instruction Staff		1,216,101.00
72220	Support Services – Special Education Instructional		1,491,281.00
72230	Support Services – Vocational Instructional Staff		179,460.00
72250	Support Services – Technology		1,819,076.00
72310	Support Services – General Administration – BOE		1,524,565.00
72320	Support Services – General Administration		578,388.00
72410	Support Services – School Administration		3,955,160.00
72510	Support Services – Business Administration		640,205.00
72520	Support Services – Human Resources		93,569.00
72610	Support Services – Operation of Plant		4,839,778.00
72620	Support Services – Maintenance of Plant		1,606,147.00
72710	Support Services – Student Transportation		3,372,394.00
72810	Central & Other		840,500.00
73300	Community Support – Life Development Center		107,652.00
82230	Debt – Contributions		<u>1,000,000.00</u>
	TOTAL GENERAL PURPOSE SCHOOL FUND	\$	64,281,535.00

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143 CENTRAL CAFETERIA FUND

73100	Food Services	\$	3,550,491.00
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DEBT SERVICE FUNDS

151	General Debt Service Fund	\$	2,071,280.00
152	Rural School Debt Service Fund	\$	1,835,057.00
156	High School Debt Service Fund	\$	1,945,757.00

171 GENERAL CAPITAL PROJECT FUND

91100	Capital Projects	\$	599,326.00
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177 EDUCATIONAL CAPITAL PROJECT FUND

91100	Capital Projects	\$	884,971.00
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263 ANDERSON COUNTY BENEFIT PLAN FUND

51900	Anderson County Benefit Plan	\$	5,022,923.00
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TOTAL ALL FUNDS		\$	123,874,508.00
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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 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 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 officials, as enumerated in Section 8-22-102, T.C.A. (Tennessee code Annotated), operate under provisions of Section 8-22-104 T.C.A., provisions of the preceding paragraph shall not apply to those particular officials.

SECTION 3. BE IF FURTHER RESOLVED, that any amendment to the budget shall be approved as provided in Section 5-9-407 T.C.A. One copy of each amendment shall be filed with the County Clerk, one copy with Chairman of the Budget Committee, and with each divisional or departmental head concerned. Under Section 5-21-113(e)(1) the Budget Committee, with the consent of any official, head of any department or division that may be affected, may make transfers and adjustments within the smallest budgetary itemization of any subdivision. 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.

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SECTION 4. BE IT FURTHER RESOLVED, that any appropriation made by this resolution that covers 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, 2021. 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 FUTHER 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 expenditures is to be made to meet such additional appropriation. Said appropriation resolution shall be submitted to and approved by the State Director of Local Finance after its adoption as provided by Section 9-21-403, T.C. A.

SECTION 6. BE IT FURTHER RESOLVED, whereas Section 5-9-109, T.C.A., authorized the county legislative body to make appropriation to nonprofit charitable organizations; and,

WHEREAS, the Anderson County Board of County Commissioners recognized the various nonprofit charitable organizations located in Anderson County have great need for funds to carry out their nonprofit charitable work,

NOW, THEREFORE, BE IT RESOLVED, by the Board of County Commissioners of Anderson County, on this 7th day of June, 2021

SECTION 6.1 That the following list of nonprofit organizations and amounts be appropriated to promote the economic welfare of Anderson County.

Anderson County Chamber of Commerce (58120)	30,000.00
Anderson County Economic Development Association (58120)	124,500.00
East Tennessee Economic Development Association (58120)	7,500.00
East Tennessee Human Resource Agency, Inc. (58400)	11,000.00
Anderson County Fair Association (56700)	3,000.00
Volunteer Fire Departments (54410)	151,200.00
Volunteer Fire Department Truck (54410)	135,813.00
Anderson County Rescue Squad, Inc. (54420)	<u>27,500.00</u>
Total	\$ 490,513.00

SECTION 6.2. That these amounts listed be appropriated to the various nonprofit organizations listed to promote funds for the ongoing programs of the organizations.

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BE IT FURTHER RESOLVED, that all appropriations enumerated in Sections 6.1 through 6.2 above are made subject to the following conditions.

1. That the nonprofit charitable organizations to which funds are appropriated shall file with the County Clerk and disbursing officials the proposed use of the County's funds in accordance with rules 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 organizations in accordance with Section 5-9-109(c), T.C.A.
2. That said funds must only be used by the named nonprofit charitable organizations in furtherance of their nonprofit charitable purpose benefiting the general welfare of the residents of Anderson County.
3. That it is the expressed interest of the County Commission of Anderson County in providing these funds to the above-named nonprofit charitable organizations to be fully in compliance with chapter 0390-2-7 of the rules of the Comptroller of the Treasury and Section 5-9-109 of the T.C.A. and any and all other laws which may apply to county appropriation to nonprofit organizations, and so this appropriation is made subject to compliance with any and all of these laws by regulations.

SECTION 7. BE IT FURTHER RESOLVED, that the County Mayor and the Director of Finance and County Clerk are hereby authorized to borrow money on revenue anticipation notes, provided such notes are first approved by the Director of Finance, to pay for the expenses herein authorized until the taxes and other revenue for year 2021-2022 have been collected. The proceeds of loans for 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 the money is borrowed. The notes evidencing the loans authorized under this section shall be issued under the applicable sections of Title 9, Chapter 21, T.C.A. 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 the June 30, 2022.

SECTION 8. BE IT FURTHER RESOLVED, that the delinquent County property taxes collected by the Clerk and Master for the year 2019 and prior years and the interest and penalty thereon collected during the year ending June 30, 2022, shall be apportioned to the General Purpose School Fund at 60% (subject to apportionment requirement on the basis of WFTEADA) and to the General Fund at 40%. The delinquent County property taxes collected by the Trustee for the year 2020 and the interest and penalty thereon collected during the year ending June 30, 2022, shall be apportioned to the various county funds according to the subdivision of the tax levy for the year 2020. The Clerk and Master and the Trustee are hereby authorized and directed to make such apportionment accordingly.

SECTION 9. BE IT FURTHER RESOLVED, that the Local Option Sales tax portion that is split between the County General Fund and the Highway Fund should be 63% and 37% respectively.

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SECTION 10. BE IT FURTHER RESOLVED, that the budget for the School Federal Projects Funds and Other Education Special Revenue Funds shall be the budget and any related amendments or transfers approved by the Anderson County Board of Education for the separate projects within the funds 142 and 145.

SECTION 11. 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, 2022.

SECTION 12. 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 13. 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, 2021. This resolution shall be spread upon the minutes of the board of County Commissioners.

Terry Frank, County Mayor

Joshua Anderson, Commission Chairman

Jeff Cole, County Clerk