

BE IT REMEMBERED THAT THE ANDERSON COUNTY BOARD OF COMMISSION MET IN SPECIAL SESSION AUGUST 13, 2015 WITH THE FOLLOWING COMMISSIONERS PRESENT: CHUCK FRITTS, MARK ALDERSON, RICK MEREDITH, STEVE EMERT, PHIL WARFIELD, ZACH BATES, TIM ISBEL, ROBERT MCKAMEY, JERRY WHITE, WHITEY HITCHCOCK, STEVE MEAD, JERRY CREASEY, THERESA SCOTT AND MYRON IWANSKI. ABSENT: TRACY WANDELL.

Prayer was led by Tim Shelton Register of Deeds.

Pledge of Allegiance was led by Commissioner White.

1. Commissioner White made a motion to rescind previous motion adopted July 20, 2015 "Commissioner Alderson made a motion to accept the 2015-2016 General Purpose School Fund and the 2015-2016 General Fund with a .08 cent tax increase for the schools and a .02 cent tax increase for general employees." Seconded by Commissioner Hitchcock. Voting aye: Fritts, Emert, Bates, Isbel, White, Hitchcock, Creasey and Scott. Voting no: Alderson, Meredith, Warfield, McKamey, Mead and Iwanski. Absent: Wandell. Motion carried.

2. Commissioner Iwanski made a motion to rescind previous motion adopted July 20, 2015 "Commissioner Alderson made a motion to accept the 2015-2016 Channel 95 Fund, Tourism Fund and Highway Fund as submitted." Seconded by Commissioner Scott. Voting aye: Fritts, Emert, Bates, Hitchcock, Creasey, Scott and Iwanski. Voting no: Alderson, Meredith, Warfield, Isbel, McKamey, White and Mead. Absent: Wandell. Motion failed.

3. Commissioner Mead made a motion to accept the 2015-2016 Budget as presented by the Budget Committee. Seconded by Commissioner White.

Commissioner Mead made a motion to amend the previous motion to delete line item 51300-105 Supervisor/Director/Chief of Staff position for County Mayor's office and the associated benefits. Seconded by Commissioner Emert. Voting aye: Fritts, Emert, White, Mead, Creasey, Scott and Iwanski. Voting no: Alderson, Meredith, Warfield, Bates, Isbel, McKamey and Hitchcock. Absent: Wandell. Motion failed.

Commissioner Scott made a motion to amend the previous motion to reduce code 517300 which is building code by \$45,000.00. Broke down as \$20,000.00 from 517300-335, \$15,000.00 from 517300-499, \$5,000.00 from 517300-711 and \$5,000.00 from 517300-709. Seconded by Commissioner Emert. Voting aye: Fritts, Emert, Bates, Isbel, White, Hitchcock, Creasey, Scott and Iwanski. Voting no: Alderson, Meredith, Warfield, McKamey and Mead. Absent Wandell. Motion carried.

Commissioner Scott made a motion to amend previous motion to reduce code 51800-335 which is building maintenance and repair by \$30,000.00. Seconded by Commissioner Creasey. Voting aye: Fritts, Emert, Bates, Isbel, Hitchcock, Creasey, Scott and Iwanski. Voting no: Alderson, Meredith, Warfield, McKamey, White and Mead. Absent: Wandell. Motion carried.

Commissioner Scott made a motion to amend previous motion to increase code 54420-316 which is the Rescue Squad by \$6,000.00 not to exceed \$26,000.00. Seconded by Commissioner Emert. Voting aye: Fritts, Alderson, Meredith, Emert, Warfield, Bates, Isbel, McKamey, White, Hitchcock, Mead, Creasey, Scott and Iwanski. Voting no: none. Absent: Wandell. Motion carried.

Commissioner Hitchcock made a motion to reduce the EMS budget by \$600,000.00. Seconded by Commissioner Scott. Commissioner Hitchcock withdrew his motion.

Commissioner Hitchcock made a motion to amend previous motion to increase the EMS budget by \$600,000.00 and put a line item in to transfer it out and into General Fund. Seconded by Commissioner Emert. Hitchcock withdrew his motion.

Commissioner Fritts made a motion to amend previous motion to reduce department code 51300 County Mayor budget by \$64,290.00. Seconded by Commissioner Mead. Voting aye: Fritts, Emert, Hitchcock, Mead, Creasey, Scott and Iwanski. Voting no: Alderson, Meredith, Warfield, Bates, Isbel, McKamey and White. Absent: Wandell. Motion failed.

Commissioner Scott made a motion to amend previous motion to reduce code 51500-348 which is Election Commission postage by \$15,000.00. Motion died for lack of second.

Commissioner Fritts made a motion to increase the Law Directors budget by \$1,600.00 for step increases for employees as previously passed. Seconded by Commissioner Mead.

Commissioner Iwanski made a motion to table the discussion on General Fund. Seconded by Commissioner Warfield. Motion carried by voice vote.

4. Commissioner Iwanski made a motion to approve the 2015-2016 School Budget as submitted with a .08 cent tax increase. Voting aye: Fritts, Alderson, Meredith, Warfield, McKamey, Mead, Creasey, Scott and Iwanski. Voting no: Emert, Bates, Isbel, White and Hitchcock. Absent: Wandell. Motion carried.

5. Commissioner Iwanski made a motion to take the discussion of the General Fund off the table. Seconded by Commissioner Mead. Motion carried by voice vote.

6. Commissioner Fritts made a motion to amend the 2015-2016 General Fund Budget to increase code 51100 Commission Secretary by \$5,416.00 this improves benefits and a raise. Seconded by Commissioner Mead. Voting aye: Fritts, Alderson, Meredith, Emert, Warfield, Bates, Isbel, McKamey, Hitchcock, Mead, Creasey, Scott and Iwanski. Voting no: White. Absent: Wandell. Motion carried.

7. Commissioner Fritts made a motion to amend the 2015-2016 General Fund Budget to increase code 51400 Law Director for his two employees both of them totaled together total benefits was \$1,938. Seconded by Commissioner Warfield. Voting aye: Fritts, Alderson, Meredith, Emert, Warfield, Bates, Isbel, McKamey, Hitchcock, Mead, Creasey, Scott and Iwanski. Voting no: White. Absent: Wandell. Motion carried.

8. Commissioner Fritts made a motion to amend the 2015-2016 General Fund Budget to increase code 58300 for Veterans office the two employees that are in there both of them total with benefits and everything was \$1,770.00. Seconded by Commissioner Scott. Voting aye: Fritts, Alderson, Meredith, Emert, Warfield, Bates, Isbel, McKamey, Hitchcock, Mead, Creasey, Scott and Iwanski. Voting no: White. Absent: Wandell. Motion carried.

9. Commissioner Scott made a motion to reduce line item 52310-348 for postal charges by \$1,500.00. Seconded by Commissioner Creasey. Voting aye: Emert, Hitchcock and Scott. Voting no: Fritts, Alderson, Meredith, Warfield, Bates, Isbel, McKamey, White, Mead, Creasey and Iwanski. Absent: Wandell. Motion failed.

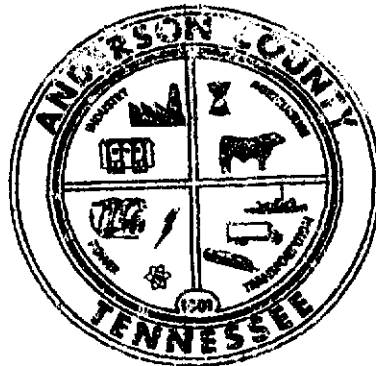
10. Commissioner Alderson made a motion to do a .02 cent tax increase for the General Fund to cover the raises of 2 percent for the county employees. Seconded by Commissioner Warfield. Voting aye: Fritts, Alderson, Meredith, Warfield, McKamey, Mead, Creasey and Iwanski. Voting no: Emert, Isbel, White and Creasey. Abstaining: Bates and Hitchcock. Absent: Wandell. Motion carried.

11. Commissioner Alderson made a motion to exceed the certified tax rate as \$2.7589 on each \$100.00 of taxable property within the boundaries of the City of Clinton; \$2.5945 on each of the taxable property within the boundaries of the City of Oak Ridge; and \$2.7903 on each \$100.00 of the taxable property in Oliver Springs, Rocky Top, Norris and Rural Anderson County. Seconded by Commissioner Mead. Voting aye: Fritts, Alderson, Meredith, Warfield, McKamey, White, Mead, Creasey and Iwanski. Voting no: Emert, Bates, Isbel, Hitchcock and Scott. Absent: Wandell. Motion carried.

12. Commissioner Alderson made a motion to pass the resolution fixing the tax levy in Anderson County, Tennessee for the fiscal year beginning July 1, 2015 (Exhibit A). Seconded by Commissioner Mead. Voting aye: Fritts, Alderson, Meredith, Warfield, McKamey, White, Mead, Creasey and Iwanski. Voting no: Emert, Bates, Isbel, Hithchcock and Scott. Absent: Wandell. Motion carried.

13. Commissioner Mead made a motion to pass the resolution making appropriation for the various funds, departments, institutions, offices, and agencies of Anderson County, Tennessee for the year beginning July 1, 2015 and ending June 30, 2015 (Exhibit B). Seconded by Commissioner Warfield. Voting aye: Fritts, Alderson, Meredith, Warfield, McKamey, White, Mead, Creasey and Iwanski. Voting no: Emert, Bates, Isbel, Hitchcock and Scott. Absent: Wandell. Motion carried.

Meeting adjourned.



Robert McKamey

Robert McKamey Chairman
County Commission

Jeff Cole

Jeff Cole
County Clerk

AUGUST 13, 2015

EXHIBIT A: RESOLUTION FIXING THE TAX LEVY IN ANDERSON COUNTY, TENNESSEE FOR THE FISCAL YEAR BEGINNING JULY 1, 2015

EXHIBIT B: RESOLUTION MAKING APPROPRIATION FOR THE VARIOUS FUNDS, DEPARTMENTS, INSTITUTIONS, OFFICES AND AGENCIES OF ANDERSON COUNTY, TENNESSEE FOR THE YEAR BEGINNING JULY 1, 2015 AND ENDING JUNE 30, 2015

***ALL ORIGINAL CERTIFIED COPIES OF DOCUMENTS ARE FILED IN THE COUNTY CLERK'S CLINTON LOCATION LOCATED IN COURTHOUSE ROOM 111.**

**RESOLUTION FIXING THE TAX LEVY IN ANDERSON COUNTY, TENNESSEE
FOR THE FISCAL YEAR BEGINNING JULY 1, 2015**

RES. 15-08-55

EXHIBIT

A

SECTION 1. BE IT RESOLVED, by the Board of County Commissioner of Anderson County, Tennessee assembled in special called session on the 13th day of August, 2015 that the combined property tax rate for Anderson County, Tennessee, for the fiscal year beginning July 1, 2015, shall be \$2.7589 on each \$100.00 of the taxable property within the boundaries of the City of Clinton; \$2.5945 on each \$100.00 of the taxable property within the boundaries of the City of Oak Ridge; and \$2.7903 on each \$100.00 of the taxable property in Oliver Springs, Rocky Top, Norris, and Rural Anderson County, which levy is to be provide revenue for each of the following funds and otherwise conform to the following levies:

<u>Fund</u>	<u>Boundries of Clinton</u>	<u>Boundries of Oak Ridge</u>	<u>Norris and Rural Anderson County</u>
County General	0.7373	0.7373	0.7373
Library	0.0282	0.0282	0.0282
Solid Waste	0.0658	0.0658	0.0658
Highway	0.0448	0.0448	0.0448
Public Schools	1.6105	1.6105	1.6105
Debt Service	0.1063	0.1063	0.1063
Rural Debt Service	0.0000	0.0000	0.0314
HS Debt Service	0.1644	0.0000	0.1644
Capital Projects Fund	<u>0.0016</u>	<u>0.0016</u>	<u>0.0016</u>
TOTAL	2.7589	2.5945	2.7903

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.

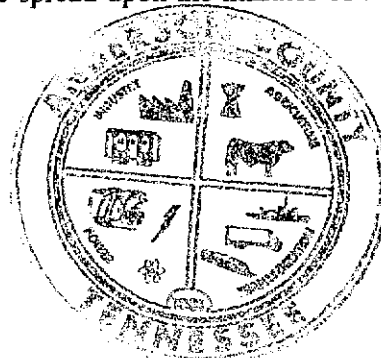
SECTION 3. BE IT RESOLVED, that there is hereby and for the use of Anderson County, Tennessee a severance tax (provided in chapter 795 of the Public Acts of Tennessee, 1972, amended 1974) on all coal products severed from the ground in Anderson County, Tennessee, as provided in said Act. The proceeds 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


Jeff Cole, County Clerk



**A RESOLUTION MAKING APPROPRIATION FOR THE VARIOUS FUNDS,
DEPARTMENTS, INSTITUTIONS, OFFICES, AND AGENCIES OF ANDERSON
COUNTY, TENNESSEE FOR THE YEAR BEGINNING JULY 1, 2015 AND ENDING
JUNE 30, 2016**

SECTION 1. BE IT RESOLVED, by the Board of County Commissioner of Anderson County, Tennessee assembled in special session on the 13th day of August, 2015 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, 2015, and ending June 30, 2016, according to the following schedule.

101 COUNTY GENERAL FUND

51100	County Commission	\$301,588.00
51210	Board of Equalization	7,702.00
51240	Conservation Commission	312,753.00
51300	County Mayor	262,703.00
51310	Human Resource	156,434.00
51400	County Attorney/Law Director	316,681.00
51500	Election Commission	444,238.00
51600	Register of Deeds	396,715.00
51720	Planning and Zoning	234,279.00
51730	Maintenance	50,000.00
51800	County Building	833,105.00
51900	Other General Administration	221,425.00
51910	Vault/County Historian	37,723.00
52100	Accounting and Budgeting	639,493.00
52200	Purchasing	227,925.00
52300	Property Assessor's Office	380,568.00
52310	Reappraisal Program	233,200.00
52400	County Trustee	634,489.00
52500	County Clerk's Office	819,633.00
53100	Circuit Court	1,148,586.00
53200	Criminal Court	2,058.00
53310	General Sessions Judge	652,216.00
53330	Drug Court	74,224.00
53400	Chancery Court	453,415.00
53500	Juvenile Court	596,890.00
53600	District Attorney General	47,297.00
53610	District Public Defender	32,207.00
53700	Judicial Commissioners	2,154.00
53800	Probate Court	3,935.00
53900	Pre-Trial Release Program	99,015.00
53920	Courtroom Security	78,100.00
53930	Victims Assistance	26,750.00

54110	Sheriff's Department	4,910,511.00
54210	Jail	5,856,872.00
54230	Alternatives to Incarceration	150,467.00
54260	Commissary	20,000.00
54410	Emergency Management	434,645.00
54420	Rescue Squad	26,000.00
54490	Emergency Communications	812,993.00
54610	County Corner/Medical Examiner	110,000.00
54900	Other Public Safety – Motor Pool	366,387.00
55110	Local Health Center	307,470.00
55120	Rabies and Animal Control	140,770.00
55160	Dental Health Program	429,507.00
55170	Alcohol & Drug Program	10,000.00
55190	Other Local Health Service	479,080.00
55390	Appropriation to State	123,486.00
56700	Parks and Fair Boards	3,000.00
57100	Agricultural Extension Services	167,768.00
57500	Soil Conservation	54,256.00
57800	Storm Water	35,438.00
58120	Industrial Development	470,012.00
58300	Veterans' Service	103,160.00
58400	Other Charges	456,600.00
58900	Miscellaneous	94,390.00
99100	Transfers to Other Funds	61,100.00
	TOTAL COUNTY GENERAL FUND	\$ 25,351,413.00
115	ANDERSON COUNTY LIBRARY BOARD	
56500	Libraries	\$ 583,545.00
116	SOLID WASTE FUND	
55710	Sanitation Management	173,779.00
55732	Convenience Centers	598,450.00
55739	Other Waste Collection	71,593.00
55751	Recycling Centers	4,000.00
55754	Landfill Operation	627,000.00
55759	Other Waste Disposal	70,500.00
	TOTAL SOLID WASTE FUND	\$ 1,545,322.00
122	DRUG CONTROL FUND	
54150	Drug Enforcement	\$ 85,000.00
128	TOURISM COUNCIL FUND	
58110	Tourism	\$ 370,708.00
131	HIGHWAY/PUBLIC WORKS FUND	
61000	Administration	287,867.00

62000	Highway and Bridge Maintenance	1,834,880.00
63100	Operation & Maintenance Equipment	1,015,183.00
65000	Other Charges	<u>226,000.00</u>
	TOTAL HIGHWAY/PUBLIC WORKS FUND	\$3,363,930.00

141 GENERAL PURPOSE SCHOOL FUND

71100	Regular Instruction Program	\$22,540,367.00
71200	Special Education Instruction Program	6,565,491.00
71300	Vocational Educational Instruction Program	3,160,492.00
71400	Fast Track Program	100,000.00
72110	Support Services – Attendance	356,714.00
72120	Support Service – Health	488,237.00
72130	Support Services – Other Student Support	1,602,816.00
72210	Support Services – Regular Instruction Staff	1,091,789.00
72220	Support Services – Special Education Instructional	550,497.00
72230	Support Services – Vocational Instructional Staff	271,572.00
72260	Support Services – Adult Educational Instr. Staff	100,000.00
72290	Support Services – Other Programs	300,000.00
72310	Support Services – General Administration – BOE	1,166,713.00
72320	Support Services – General Administration	345,008.00
72410	Support Services – School Administration	3,514,078.00
72510	Support Services – Business Administration	460,339.00
72520	Support Services – Human Resources	67,822.00
72610	Support Services – Operation of Plant	4,767,487.00
72620	Support Services – Maintenance of Plant	1,504,083.00
72710	Support Services – Student Transportation	3,220,392.00
72810	Support Services – Central and other	894,031.00
73300	Community Support – Life Development Center	51,060.00
76100	Capital Outlay	328,148.00
82130	Debt – Principal	70,968.00
82300	Debt – Other Debt Costs	<u>1,562,255.00</u>
	TOTAL GENERAL PURPOSE SCHOOL FUND	\$ 55,080,359.00

143 CENTRAL CAFETERIA FUND

73100	Food Services	3,548,003.00
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145 OTHER EDUCATION SPECIAL REVENUE FUND

73300	Community Services	2,880,650.00
73400	Early Childhood Education	612,235.00
82100	Principal on Debt	54,637.00
82200	Interest on Debt	52,913.00
99100	Operating Transfers	<u>191,607.00</u>
	TOTAL OTHER EDUCATION SPECIAL REVENUE FUND	\$3,792,042.00

DEBT SERVICE FUNDS

151	General Debt Service Fund	\$	1,705,824.00
152	Rural School Debt Service Fund	\$	1,402,357.00
156	High School Debt Service Fund	\$	1,685,395.00
171 GENERAL CAPITAL PROJECT FUND			
91100	Capital Projects	\$	21,182.00
205 EMERGENCY MEDICAL SERVICES			
55130	Ambulance Service	\$	5,655,110.00
263 ANDERSON COUNTY BENEFIT PLAN FUND			
51900	Anderson County Benefit Plan	\$	3,863,000.00
269 CHANNEL 95 ENTERPRISE FUND			
56900	Other Social, Cultural & Recreational	\$	175,977.00
TOTAL ALL FUNDS			\$ 108,229,167.00

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 C-1-A simple transfer amendments will be submitted to the County Mayor and written approval will be then submitted to the Director of Accounts and Budgets to be processed. 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 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, 2016. 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 9-21-402, 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 13th day of August 2015

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	\$ 30,000.00
Anderson County Economic Development Association	124,500.00
East Tennessee Economic Development Association	7,500.00
East Tennessee Human Resource Agency, Inc.	11,000.00
Anderson County Fair Association	3,000.00
Volunteer Fire Departments	117,625.00
Anderson County Rescue Squad, Inc.	<u>26,000.00</u>
Total	\$ 613,756.00

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.

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 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 year 2016-2016 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, 2016.

SECTION 8. BE IT FURTHER RESOLVED, that the delinquent County property taxes collected by the Clerk and Master for the year 2013 and prior years and the interest and penalty thereon collected during the year ending June 30, 2016, 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 2014 and the interest and penalty thereon collected during the year ending June 30, 2016, 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 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.

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, 2016.

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, 2015. This resolution shall be spread upon the minutes of the board of County Commissioners.

Terry Frank, County Mayor

Jeff Cole

Jeff Cole, County Clerk

