**RESOLUTION NO. \_\_\_\_\_\_\_\_\_\_\_\_\_\_**

**A RESOLUTION AUTHORIZING APPROPRIATIONS FOR THE VARIOUS FUNDS,**

**DEPARTMENTS, INSTITUTIONS, OFFICES AND AGENCIES OF**

**\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ COUNTY, TENNESSEE**

**FOR THE FISCAL YEAR**

**BEGINNING JULY 1, 20\_\_\_ AND ENDING JUNE 30, 20\_\_\_**

**SECTON 1.**BE IT RESOLVED by the Board of County Commissioners of \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ County, Tennessee assembled in regular session on the \_\_\_\_ day of \_\_\_\_\_\_\_\_\_\_\_\_\_\_, 20\_\_\_, that the amounts hereinafter set out are hereby appropriated for the purpose of meeting the expenses of the various funds, departments, institutions, offices and agencies of \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ County, Tennessee.  The amounts hereinafter set out are appropriated for the operating expenses, capital outlays, transfers, and for the payment of principal and interest on the County’s outstanding debt maturing during the year beginning July 1, 20\_\_\_ and ending June 30, 20\_\_\_, according to the following schedule:

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| **GENERAL FUND** |   |
| County Commission |  164,300  |
| Beer Board |  1,940  |
| County Mayor |  401,304  |
| County Attorney |  167,000  |
| Election Commission |  644,206  |
| Register of Deeds |  276,239  |
| Codes Compliance |  169,950  |
| County Buildings |  2,953,039  |
| Other Facilities |  423,299  |
| Property Assessor’s Office |  156,934  |
| County Trustee |  435,076  |
| County Clerk |  935,566  |
| Other Finance |  734,600  |
| Circuit Court |  1,321,618  |
| General Sessions |  456,967  |
| Drug Court |  211,784  |
| Chancery Court |  348,899  |
| Juvenile Court |  223,300  |
| Judicial Commissioners |  148,366  |
| Probation Services |  52,700  |
| Victim Assistance Program |  305,375  |
| Sheriff’s Dept. |  7,311,487  |
| Jail |  5,041,490  |
| Workhouse |  143,606  |
| Juvenile Services |  659,972  |
| Commissary |  360,000  |
| Fire Prevention |  968,940  |
| Civil Defense |  347,565  |
| Other Emergency Services |  168,627  |
| County Coroner |  254,900  |
| Other Public Safety |  1,044,000  |
| Local Health Center |  394,953  |
| Ambulance Service |  5,625,750  |
| Other Local Health |  74,800  |
| General Welfare Assistance |  5,000  |
| Aid to Dependent Children |  8,000  |
| Other Public Health |  1,527,400  |
| Senior Citizens |  84,170  |
| Libraries |  674,852  |
| Parks & Fair Boards |  5,354  |
| Other Social & Cultural |  12,000  |
| Agriculture Extension Services |  280,550  |
| Forest Service |  1,500  |
| Soil Conservation |  75,100  |
| Airport |  35,000  |
| Veterans Services |  112,123  |
| Contributions to Other Agencies |  280,258  |
| Employee Benefits |  9,851,000  |
| Miscellaneous |  2,121,165  |
| Transfers Out |  -  |
| **TOTAL GENERAL FUND** |  **48,002,024**  |
|   |   |
| **SOLID WASTE/SANITATION FUND** |   |
| Sanitation Management |  5,153,810  |
| Other Waste Collection |  -  |
| Landfill Operation |  145,000  |
| Other Waste Disposal |  955,000  |
| Postclosure Care Costs |  217,600  |
| **TOTAL SOLID WASTE FUND** |  **6,471,410**  |
|   |   |
| **HIGHWAY FUND** |   |
| Administration |  409,637  |
| Highway & Bridge Maintenance |  3,892,550  |
| Operation & Maintenance Equipment |  548,050  |
| Other Charges |  285,300  |
| Capital Outlay |  625,000  |
| **TOTAL HIGHWAY FUND** |  **5,760,537**  |
|   |   |
| **DEBT SERVICE FUND** |   |
| Capital Outlay |  903,990  |
| Education Debt Service |  10,228,803  |
| Other Debt Service |  362,000  |
| Public Safety Projects |  7,174,456  |
| **TOTAL DEBT SERVICE FUND** |  **30,669,249**  |
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| **DRUG CONTROL FUND** |   |
| Drug Enforcement |  203,400  |
| **TOTAL DRUG CONTROL FUND** |  **203,400**  |
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| **INDUSTRIAL/ECONOMIC DEVELOPMENT** |   |
| Development |  13,800  |
| Industrial Development |  1,114,650  |
| Miscellaneous |  -  |
| Transfers Out |  103,925  |
| **TOTAL INDUSTRIAL/ECONOMIC DEVELOPMENT FUND** |  **1,232,375**  |
|   |   |
| **CAPITAL PROJECTS FUND** |   |
| County Buildings |  16,067,000  |
| **TOTAL CAPITAL PROJECTS FUND** |  **16,067,000**  |
|   |   |
| **PRESERVATION OF RECORDS FUND** |   |
| Preservation of Records |  104,000  |
| **TOTAL PRESERVATION OF RECORDS FUND** |  **104,000**  |
|   |   |
| **OTHER SPECIAL REVENUE FUND** |   |
| Operating Expenses |  700  |
| **TOTAL OTHER SPECIAL REVENUE FUND** |  **700**  |
|   |   |
| **SPORTS AND RECREATION FUND** |   |
| Parks and Fair Boards |  1,293,320  |
| Other Social Recreation |  166,150  |
| **TOTAL SPORTS AND RECREATION FUND** |  **1,459,470**  |
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| **COMMUNITY DEVELOPMENT FUND** |   |
| Development |  154,100  |
| **TOTAL COMMUNITY DEVELOPMENT FUND** |  **154,100**  |
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| **GENERAL PURPOSE SCHOOL FUND** |   |
| Regular Instruction Program |  49,344,425  |
| Alternative Instruction |  688,785  |
| Special Instruction Program |  10,926,736  |
| Vocational Education Program |  2,090,091  |
| Adult Education Program |  -  |
| Attendance |  347,126  |
| Health Services |  1,261,265  |
| Other Student Support |  3,258,823  |
| Regular Education Program |  3,208,101  |
| Support Alternative Service |  156,766  |
| Special Education Program |  1,935,709  |
| Vocational Education Program |  128,062  |
| Technology |  1,732,149  |
| Board of Education |  2,023,135  |
| Office of Director of Schools |  178,537  |
| Office of the Principal |  7,534,342  |
| Fiscal Services |  1,060,227  |
| Human Services/Personnel |  287,976  |
| Operation of Plant |  8,186,908  |
| Maintenance of Plant |  2,682,386  |
| Transportation |  3,965,348  |
| Central and Other |  -  |
| Food Service |  470,511  |
| Community Services |  33,076  |
| Early Childhood Education |  1,973,504  |
| Capital Outlay |  -  |
| **TOTAL GENERAL PURPOSE SCHOOL FUND** |  **103,473,988**  |
|   |   |
| **CHILD NUTRITION FUND** |   |
| Food Service |  7,225,000  |
| **TOTAL CHILD NUTRITION FUND** |  **7,225,000**  |
|   |   |
| **EXTENDED SCHOOL PROGRAM** |   |
| Community Services |  1,674,110  |
| **TOTAL EXTENDED SCHOOL PROGRAM FUND** |  **1,674,110**  |
|   |   |
| **TOTAL APPROPRIATIONS** |  **223,172,363**  |
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**SECTION 2.** BE IT FURTHER RESOLVED that the budget for the School Federal Projects Fund shall be the budget and all amendments approved for separate projects within the Fund by the Tennessee Department of Education and the local Board of Education.

**SECTION 3.** 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 & Master, Register and the 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 & Master, Register and the 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 such 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. If any fee officials, as enumerated in Tenn. Code Ann. § 8-22-101, operate under provisions of Tenn. Code Ann. § 8-22-104, provisions of the preceding paragraph shall not apply to those particular officials.

**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 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 appropriation shall constitute the limit to the expenditures of any office, agency, institution, division or department for the year ending June 30, 20\_\_\_.  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 amendment to the budget shall be approved as provided in Tenn. Code Ann. § 5-9-407.  One copy of each amendment shall be filed with the County Clerk, one copy with the Chairman of the Budget Committee, one copy with each divisional or departmental head concerned.  A description of the amendment, including its purpose and why it is needed during the current fiscal year; a statement disclosing the cost of the amendment by budget line item with subclassifications that shows each specific cost element, and the source of funding for the expenditure itemized by type must be included in the language of the amendment resolution. One copy of each amendment shall be submitted to the Comptroller’s Division of Local Government Finance after its adoption. This section shall in no case whatsoever be construed as authorizing transfer from one fund to another but shall apply solely to transfer within a certain fund.

**SECTION 6.**  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, 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 the Comptroller’s Division of Local Government Finance after its adoption as provided by Tenn. Code Ann. § 9-21-406.

**SECTION 7.** BE IT FURTHER RESOLVED that the County is hereby authorized to borrow money on tax and revenue anticipation notes, provided such notes are first approved by the Comptroller’s Division of Local Government Finance, to pay for the expenses herein authorized until the taxes and other revenue for the fiscal year 20\_\_\_ - 20\_\_\_ have been collected.  The proceeds of loans for each individual fund shall not exceed 60% of the appropriations of 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 money is borrowed.  The notes evidencing the loans authorized under this section shall be issued under the applicable sections of Tennessee Code Annotated Title 9, Chapter 21.  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 no later than June 30, 20\_\_\_.

**SECTION 8.**  BE IT FURTHER RESOLVED that the delinquent County Property taxes for the year 20\_\_\_, and prior years and the interest and penalty thereon collected during the year ending June 30, 20\_\_\_ shall be apportioned to the various County Funds according to the subdivision of the tax levy for the year 20\_\_\_.  The Clerk and Master and the Trustee are hereby authorized and directed to make such apportionment accordingly.

**SECTION 9.** 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 June 30, 20\_\_\_.

**SECTION 10.**  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 11.**  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, 20\_\_\_.

**PASSED THIS \_\_\_\_\_\_\_\_\_ of \_\_\_\_\_\_\_\_\_\_\_\_\_, 20\_\_\_.**

**\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_**

**\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_, County Mayor**

**Attest:**

**\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_**

**\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_, County Clerk**