



County Technical Assistance Service

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Appropriation Resolution

Dear Reader:

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We hope this information will be useful to you; reference to it will assist you with many of the questions that will arise in your tenure with county government. However, the *Tennessee Code Annotated* and other relevant laws or regulations should always be consulted before any action is taken based upon the contents of this document.

Please feel free to contact us if you have questions or comments regarding this information or any other e-Li material.

Sincerely,

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Table of Contents

Appropriation Resolution.....	3
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Appropriation Resolution

Reference Number: CTAS-2086

A RESOLUTION MAKING APPROPRIATIONS FOR THE VARIOUS FUNDS, DEPARTMENTS, INSTITUTIONS, OFFICES AND AGENCIES OF _____ COUNTY, TENNESSEE, FOR THE YEAR BEGINNING JULY 1, 20__, AND ENDING JUNE 30, 20__

SECTION 1. BE IT RESOLVED by the Board of County Commissioners of _____ County, Tennessee, assembled in regular session on the ___ day of July, 20__, 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 _____ 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, 20__, and ending June 30, 20__, according to the following schedule:

<u>GENERAL FUND</u>		
51100	County Commission	\$93,275
51210	Board of Equalization	2,575
51220	Beer Board	2,700
51230	Budget and Finance Committee	3,675
51300	County Mayor	206,422
51500	Election Commission (Including Voter Registration)	217,939
51600	Register of Deeds	195,252
51710	Development	20,000
51730	Building	135,128
51800	County Buildings	893,862
51900	Other General Administration	106,564
52300	Property Assessor's Office	226,173
52310	Reappraisal Program	80,803
52400	County Trustee's Office	46,539
52500	County Clerk's Office	32,960
53100	Circuit Court	435,120
53300	General Sessions Court	117,578
53400	Chancery Court	181,403
53500	Juvenile Court	202,294
54110	Sheriff's Department	1,983,068
54210	Jail	958,380
54310	Fire Prevention and Control	193,862
54410	Civil Defense	211,956
54420	Rescue Squad	10,000
55110	Local Health Center	222,400
55130	Ambulance/Emergency Medical Services	180,000

55170	Alcohol and Drug Programs	6,400
55190	Other Local Health Services	98,500
55720	Sanitation Education/Information	46,264
56500	Libraries	134,331
56700	Parks and Fair Boards	23,505
57100	Agriculture Extension Service	46,611
57500	Soil Conservation	33,059
58120	Industrial Development	8,616
58190	Other Economic and Community Development	468,720
58220	Airport	676,687
58300	Veterans' Services	9,530
58400	Other Charges	424,000
58900	Miscellaneous	6,575
	Transfers To Other Funds	130,000
	Total General Fund	\$9,072,726

COURTHOUSE & JAIL MAINTENANCE FUND

51800	County Buildings	\$10,000
58400	Other Charges	100
	Total Courthouse & Jail Maintenance Fund	\$10,100

SOLID WASTE/SANITATION FUND

55732	Convenience Centers	\$542,127
55739	Other Waste Collection	21,145
58400	Other Charges	5,000
	Total Solid Waste/Sanitation Fund	\$568,272

DRUG CONTROL FUND

54150	Drug Enforcement	\$65,800
58400	Other Charges	1,000
	Total Drug Control Fund	\$66,800

HIGHWAY/PUBLIC WORKS FUND

61000	Administration	\$249,752
62000	Highway and Bridge Maintenance	967,000
63100	Operation and Maintenance of Equipment	281,500
65000	Other Charges	56,540

66000	Employee Benefits	382,000
68000	Capital Outlay	1,261,923
	Total Highway/Public Works Fund	\$3,198,715

GENERAL PURPOSE SCHOOL FUND

71000	<u>Instruction</u>	
71100	Regular Instruction Program	\$13,512,415
71150	Alternative Instruction Program	106,860
71200	Special Education Program	2,350,939
71300	Vocational Education Program	1,515,572
71600	Adult Education Program	221,598
72000	<u>Support Services</u>	
72110	Attendance	118,386
72120	Health Services	359,550
72130	Other Student Support	667,036
72210	Regular Instruction Program	921,428
72220	Special Education Program	135,226
72230	Vocational Education Program	104,878
72260	Adult Programs	119,244
72310	Board of Education	460,000
72320	Director of Schools	323,535
72410	Office of the Principal	1,850,260
72510	Fiscal Services	311,736
72520	Human Services/Personnel	137,330
72610	Operation of Plant	2,915,100
72620	Maintenance of Plant	837,200
72710	Transportation	1,047,975
72810	Central and Other	515,445
73300	Community Services	364,796
73400	Early Childhood Education	375,420
76100	Regular Capital Outlay	25,895
82130	Principal - Education	49,695
82230	Interest - Education	13,354
82330	Other Debt Service - Education	836,611
	Total General Purpose School Fund	\$30,197,484

<u>CENTRAL CAFETERIA FUND</u>		
73100	Food Service	\$2,487,407
	Total Central Cafeteria Fund	\$2,487,407
<u>GENERAL DEBT SERVICE FUND</u>		
58400	Other Charges	\$12,000
82110	Principal - General Government	305,000
82210	Interest - General Government	286,490
82310	Other Debt Service - General Government	800
	Total General Debt Service Fund	\$604,290
<u>RURAL DEBT SERVICE FUND</u>		
82130	Principal - Education	\$945,000
82230	Interest - Education	835,267
82330	Other Debt Service - Education	32,500
	Total Rural Debt Service Fund	\$1,812,767
<u>EDUCATION DEBT SERVICE FUND</u>		
58400	Other Charges	\$15,000
82130	Principal - Education	515,000
82230	Interest - Education	841,450
	Total Education Debt Service Fund	\$1,371,450

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, including the alternative methods authorized therein. 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, 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 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 20__-20__ have been collected. The proceeds of loans for each individual fund shall not exceed 60% of the appropriations of each fund and shall be used only to pay the expenses and other requirements of the fund for which the loan is made. The loan shall be paid out of revenue from the fund for which money is borrowed. The notes evidencing the loans authorized under this section shall be issued under the applicable sections of Title 9, Chapter 21, Tennessee Code Annotated. Said notes shall be signed by the county mayor and countersigned by the county clerk and shall mature and be paid in full without renewal not later than June 30, 20___.

SECTION 7. 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 8. 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, 20__.

SECTION 9. 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 10. 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__. This resolution shall be spread upon the minutes of the Board of County Commissioners.

Passed this ___ day of _____, 20__.

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