

**JEFFERSON COUNTY, TENNESSEE
BOARD OF COMMISSIONERS**

RESOLUTION 2023-25

**RESOLUTION MAKING APPROPRIATIONS FOR THE VARIOUS FUNDS, DEPARTMENTS,
INSTITUTIONS, OFFICES, AND AGENCIES OF JEFFERSON COUNTY, TENNESSEE,
FOR FISCAL YEAR BEGINNING JULY 1, 2023, AND ENDING JUNE 30, 2024**

SECTION 1. BE IT RESOLVED by the Board of County Commissioners of Jefferson County, Tennessee, assembled in a regular session on the 26th day of June 2023, in Dandridge, Tennessee, 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 Jefferson County, Tennessee, for the capital outlay, and for meeting the payment of principal and interest of the county’s debt maturing during fiscal year beginning July 1, 2023, and ending June 30, 2024, according to the following schedule:

GENERAL FUND 101

County Commission.....	\$300,795
Board of Equalization	3,000
County Mayor	296,653
Election Commission	410,113
Register of Deeds	398,561
Zoning Compliance.....	160,598
County Buildings	1,128,580
Maintenance Garage	544,748
Preservation of Records	10,500
Financial Management.....	1,122,100
Property Assessor’s Office	727,041
County Trustee.....	377,971
County Clerk.....	996,931
IT & Technology.....	126,675
Other Finance.....	654,250
Circuit Court	967,249
General Sessions Court Baby Safe Mental Health Grant.....	100,000
General Sessions Court	358,094
Drug Court	30,150
Chancery Court.....	291,526
Juvenile Court	322,790
Other Administration of Justice	12,500
Victims Assistance Programs	103,757
Sheriff’s Department.....	5,493,052
Wheel Tax Officer	20,357
Administration of Sexual Offender Registry	15,000
Jail	3,475,742
Workhouse	160,494
Civil Defense	114,656
Building Inspection.....	148,075
Homeland Security Grant Program	36,000

HIGHWAY/PUBLIC WORKS FUND 131

Administration	\$329,745
Highway & Bridge Maintenance	2,799,297
Operation & Maintenance of Equipment	1,223,872
Quarry Operations.....	933,330
Asphalt Plant Operations	32,600
Other Charges	137,922
Employee Benefits.....	121,149
Highway/Capital Outlay.....	91,662
TOTAL HIGHWAY/PUBLIC WORKS FUND 131	\$5,669,577

GENERAL PURPOSE SCHOOL FUND 141

Regular Instruction Program.....	\$33,555,168
Alternative Instruction Program.....	136,054
Special Education Program.....	3,977,802
Vocational Education Program	2,445,816
Support Services - Attendance.....	369,958
Health Services	1,026,298
Other Student Support.....	2,511,223
Support Services - Regular Instruction Program	2,304,667
Alternative Instruction Program.....	43,651
Special Education Program.....	721,467
Support Services - Vocational Education Program.....	335,639
Educational Technology	1,525,893
Board of Education	913,886
Office of the Superintendent.....	337,909
Office of the Principal.....	4,342,877
Fiscal Services	648,339
Human Services/Personnel	185,311
Operation of Plant.....	5,258,516
Maintenance of Plant	1,910,393
Transportation.....	3,427,707
Community Services – SACC and Family Resource.....	422,033
Early Childhood Education.....	879,344
Capital Outlay	812,570
Transfers Out	98,464
TOTAL GENERAL PURPOSE SCHOOL FUND 141.....	\$68,190,984

SCHOOL FEDERAL PROJECTS FUND 142

Consolidated Administration Pool.....	\$153,299.40
Title IA Consolidated	2,025,399.68
Title ID LEA	83,700.00
Title III	28,146.56
Title III LEA	15,750.00
Title IV	104,425.32
CTE Perkins Basic	125,835.87
IDEA, Part B.....	1,657,809.99
IDEA Preschool	63,934.00

TOTAL FEDERAL PROJECTS SCHOOL FUND 142.....\$4,258,300.82

STUDENT NUTRITION FUND 143

TOTAL STUDENT NUTRITION FUND 143..... \$5,695,678

BE IT FURTHER RESOLVED that the budget for the School Federal Projects Fund Shall be the budget approved for separate projects within the fund by the Tennessee Department of Education and the Jefferson County Board of Education and Jefferson County Commission.

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 of Deeds, 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 of Deeds 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 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 shall be approved as provided in Section 5-9-407, Tennessee Code Annotated. 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, 2024. 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 be 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 the year 2022-2023 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 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, 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, 2023.

SECTION 7. BE IT FURTHER RESOLVED that the delinquent county property taxes for the year 2020 and prior years and the interest and penalty thereon collected during the year ending June 30, 2023, shall be apportioned to the various county funds according to the subdivision of the tax levy for the year 2021. 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, 2023.

SECTION 9. BE IT FURTHER RESOLVED that to comply with the Fair Labor Standards Act, the Sheriff's Department will have an 8-day tour of duty and all general government employees are considered to be on a fixed salary with fluctuating hours; therefore, any overtime will be figured at one-half the rate. No overtime will be allowed except in emergencies. Employees must attempt to swap time for days not worked and take compensatory time for overtime.

SECTION 10. BE IT FURTHER RESOLVED that all resolutions of the Board of County Commissioners of Jefferson County, Tennessee, which are in conflict with this resolution are 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, 2023. This resolution shall be spread upon the minutes of the Board of County Commissioners of Jefferson County, Tennessee.

Resolution 2023-25

Date of Adoption by County Commission: 6-26-23

Date Received by County Mayor: Mark Potts

Votes: 10 5 2 - Abstain w/cause
Yes No Abstain

Approved: _____ Date: _____
Mayor Mark Potts, County Commission Chairman

Attest: Frank C Herndon Date: 6/27/23
Frank C. Herndon, County Clerk



Approved: Mark Potts Date: 6/27/23
Mark Potts, County Mayor