

Budget Workshop
Monday, June 16, 2025
6:00 pm General Sessions Courtroom

Budget Items as Recommended by Budget Committee on May 14, 2025:

1. 2025-2026 Fire Tax Levy
2. 2025-2026 Budget Document^{*}, Appropriations Document, Non-Profit Document (these shall be voted on as a whole)
3. 2025-2026 Tax Levy
4. Budget Timeline and Procedures

FY 25-26 BUDGET SECTION

**RESOLUTION FIXING THE FIRE TAX LEVY IN
CHEATHAM COUNTY, TENNESSEE
FOR THE FISCAL YEAR BEGINNING JULY 1, 2025**

SECTION 1 – BE IT FURTHER RESOLVED by the Board of Commissioners of Cheatham County, Tennessee, assembled in the General Sessions Courtroom on this the 30th day of June, 2025, that the fire tax rates for the fiscal year beginning July 1, 2025 shall be as follows:

FIRE DISTRICT	2024-2025 APPROVED RATE	2025-2026 PROPOSED RATE
Cheatham County Fire District	0.1395	0.1753
Harpeth Ridge	0.0581	0.0581

SECTION 2 – BE IT FURTHER RESOLVED, that all resolutions of the Board of County Commissioners of Cheatham County, Tennessee, which are in conflict with this resolution are hereby repealed.

SECTION 3 – BE IT FURTHER RESOLVED, that this resolution takes effect from and after its passage, the public welfare requiring it. This resolution shall be spread upon the minutes of the Board of County Commissioners.

Item 2: 2025-2026 Budget Document, Appropriations Document, Non-Profit Document (these shall be voted on as a whole)

Total proposed increase overall of 16.15 cents recommended by budget committee

The Budget Document was distributed to all Commissioners via electronic mail* (and paper if requested). The 2025-2026 Budget Document, Appropriations Document, Non-Profit Document shall be voted on as a whole:

1. 2025-2026 Budget Document*

- a. County General – Fund 101 (budget recommendation to increase tax rate **15.77 cents**)

Includes:

- **Salary Study Implementation that was approved at the October 21, 2024 Commission Meeting (uncontrollable) 7.48 cents**
- **Elected Official Increase that was approved at the December 16, 2024 Commission Meeting (uncontrollable) .46 cents**
- **All Other Uncontrollable Cost Increases 5.36 cents**
- **EMS: 2 Additional Paramedics for the Henrietta Station 1.03 cents**
- **EMS: Additional Funds to Cover Athletic Events & Employee Training 1.00 cents**
- **2.5% Cost of Living Adjustment for Part Time Employees that were not included in the Salary Study .11 cents**
- **All Other Needed Cost Increases .33 cents**

- b. Courthouse and Jail Maintenance – Fund 112 (balanced / not funded by tax levy)

- c. Solid Waste/Sanitation – Fund 116 (balanced)

- d. Drug Control – Fund 122 (balanced / not funded by tax levy)

- e. Unemployment Compensation – Fund 130 (balanced / not funded by tax levy)

- f. Highway/Public Works – Fund 131 (balanced)

- g. General Purpose School – Fund 141 (difference needed funded by fund balance)

- h. Central Cafeteria – Fund 143 (balanced / not funded by tax levy)

- i. Extended School Program – Daycare – Fund 146 (balanced / not funded by tax levy)

- j. General Debt Service – Fund 151 (balanced)

- k. Education Debt – Fund 156 (balanced)

- l. General Capital Projects – Fund 171 (balanced)

- m. Education Capital Projects – Fund 177 (balanced / not funded by tax levy)

- n. Other Capital Projects – Vehicles – Fund 178 (budget recommendation to increase tax rate **.38 cents to cover the increased cost of vehicles**)

- o. Other Capital Projects – Jail – Fund 180 (balanced)

NOTE: The Appropriations Document and Non-Profit Document are a summary of all of the above funds. Any changes made to the above funds will be changed / reflected in these documents.

2. Appropriations Document:

BUDGET RESOLUTION FOR THE FISCAL YEAR BEGINNING
JULY 1, 2025 AND ENDING JUNE 30, 2026 (FY 2025-2026)

Schedule 1 - Appropriations

Account	Major Category Description	Appropriation
<u>General Fund</u>		
General Administration		
101-51100	County Commission	148,580.74
101-51220	Beer Board	4,000.00
101-51300	County Mayor	270,923.64
101-51310	Human Resource / Loss Control	105,480.20
101-51500	Election Commission	313,876.75
101-51600	Register of Deeds	353,558.00
101-51730	Building Commission	367,471.40
101-51800	County Buildings	1,376,545.41
101-51900	Other General Administration	320,480.65
101-51910	Preservation of Records	23,435.28
	General Administration	3,284,352.07
Finance		
101-52100	Accounts and Budgets	545,158.62
101-52300	Property Assessor	543,832.56
101-52400	Trustee	433,340.99
101-52500	County Clerk	779,451.85
101-52600	Data Processing / Information Technology	232,181.43
	Finance	2,533,965.45
Administration of Justice		
101-53100	Circuit Court	829,613.87
101-53300	General Sessions Court	174,426.66
101-53330	Drug Court	199,500.00
101-53400	Chancery Court	362,849.26
101-53500	Juvenile Court	515,914.25
101-53600	District Attorney General	18,000.00
101-53910	Probation Services	203,386.06
101-53920	Courthouse Security	162,710.93
101-53930	Victim Assistance Programs	47,025.00
	Administrators of Justice	2,513,426.03
Public Safety		
101-54110	Sheriff's Department	5,225,172.17
101-54210	Jail	4,186,316.85
101-54320	Rural Fire Protection	1,604,303.16
101-54490	Emergency Management	836,705.40
101-54610	County Coroner / Medical Examiner	189,950.00
101-54900	Other Public Safety - 911	1,026,161.25
	Public Safety	13,068,608.83

Public Health and Welfare		
101-55110	Local Health Center	37,453.99
101-55120	Animal Control	454,682.07
101-55130	Ambulance Service	4,360,973.02
101-55190	Environmental Office	0.00
101-55510	General Welfare Assistance	33,198.00
101-55720	Litter Education / Information	0.00
Public Health and Welfare		4,886,307.08
Social, Cultural and Recreational		
101-56300	Senior Citizen's Assistance	145,223.38
101-56500	Libraries	393,938.58
Social, Cultural and Recreational		539,161.96
Agricultural and Natural Resources		
101-57100	Agricultural Extension Service	125,210.85
101-57500	Soil Conservation	62,872.00
Agricultural and Natural Resources		188,082.85
Other Operations		
101-58190	Economic and Community Development	140,827.20
101-58300	Veteran's Services	162,662.64
101-58400	Trustee's Commission	570,000.00
101-58500	Contributions to Other Agencies	201,015.81
101-58600	Employee Benefits	5,687,935.21
101-58805	COVID-19 Grant #5 - Health Department	163,000.00
101-58900	Miscellaneous	1,490,168.22
Other Operations		8,415,609.08
Highway & Street Capital Projects		
101-91200	Highway & Street Capital Projects	500.00
Transfers Out		500.00
Total General Fund		35,430,013.35
<u>Courthouse / Jail Maintenance Fund</u>		
Other General Administration		
112-51800	County Buildings	9,800.00
112-51900	Other General Administration	200.00
Other General Administration		10,000.00
Total Courthouse / Jail Maintenance Fund		10,000.00

Solid Waste / Sanitation Fund

Other General Administration

116-51900	Other General Administration	<u>40,000.00</u>
	Other General Administration	40,000.00

Public Health and Welfare

116-55710	Sanitation Management	503,295.46
116-55732	Convenience Centers	1,628,897.13
116-55733	Transfer Stations	<u>142,700.00</u>
	Public Health and Welfare	2,274,892.59

Other Operations

116-58600	Employee Benefits	134,392.80
116-58900	Miscellaneous	<u>2,098.94</u>
	Other Operations	136,491.74

Total Solid Waste / Sanitation Fund 2,451,384.33

Drug Enforcement Fund

Other General Administration

122-51900	Other General Administration	<u>500.00</u>
	General Administration	500.00

Public Safety

122-54150	Drug Enforcement	<u>30,000.00</u>
	Public Safety	30,000.00

Total Drug Enforcement Fund 30,500.00

American Rescue Plan

General County Operations

127-58836	American Rescue Plan Act Grant #6	<u>7,849,088.00</u>
	Other General Administration	7,849,088.00

Total Unemployment Fund 7,849,088.00

Unemployment Fund

Other General Administration

130-51900	Other General Administration	<u>75,000.00</u>
	Other General Administration	75,000.00

Total Unemployment Fund 75,000.00

Highway and Bridge Fund

Highways

131-61000	Highway Administration	271,254.00
131-62000	Highway and Bridge Maintenance	1,693,275.26
131-63100	Operation and Maintenance of Equipment	518,353.00
131-65000	Other Charges	193,295.60
131-66000	Employee Benefits	654,372.14
131-68000	Capital Outlay	<u>1,305,360.00</u>
	Highways	4,635,910.00

Debt Service

131-82120	Debt Service - Principal	<u>0.00</u>
	Debt Service	0.00

Debt Service

131-82220	Debt Service - Interest	<u>0.00</u>
	Debt Service	0.00

Total Highway and Bridge Fund 4,635,910.00

General Purpose School Fund

Education

141-71100	Regular Instruction Program	31,160,531.80
141-71150	Alternative Instruction Program	0.00
141-71200	Special Education Program	5,293,327.56
141-71300	Vocational Education Program	1,561,895.00
141-71600	Adult Education Program	<u>0.00</u>
	Education	38,015,754.36

Support Services

141-72110	Attendance	35,396.98
141-72120	Health Services	747,603.60
141-72130	Other Student Support	1,598,573.80
141-72210	Regular Instruction Program	2,086,981.00
141-72215	Alternative Instruction Program	0.00
141-72220	Special Education Program	836,408.49
141-72230	Vocational Education	906,890.35
141-72250	Technology	1,148,700.92
141-72310	Board of Education	704,963.91
141-72320	Director of Schools	355,098.21
141-72410	Office of the Principal	3,517,203.82
141-72510	Fiscal Services	551,778.32
141-72520	Human Resources / Personnel	142,437.00
141-72610	Operation of Plant	3,891,723.18

141-72620	Maintenance of Plant	1,842,703.94
141-72710	Transportation	<u>3,291,366.56</u>
	Support Services	21,657,830.08
Operation of Non-Instructional Services		
141-73300	Community Services	0.00
141-73400	Early Childhood Education	<u>512,760.53</u>
	Oper. of Non-Instructional Services	512,760.53
Capital Outlay		
141-76100	Regular Capital Outlay	<u>0.00</u>
	Regular Capital Outlay	0.00
Operating Transfers		
141-99100	Operating Transfers	<u>0.00</u>
	Transfers Out	0.00
Total General Purpose School Fund		60,186,344.97
<u>Central Cafeteria Fund</u>		
Support Services		
143-72310	Board of Education	<u>100.00</u>
	Support Services	100.00
Operation of Non-Instructional Services		
143-73100	Food Service	<u>3,995,000.00</u>
	Oper. Of Non-Instructional Services	3,995,000.00
Total Central Cafeteria Fund		3,995,100.00
<u>Extended Care Program</u>		
Support Services		
146-72310	Board of Education	<u>15,000.00</u>
	Support Services	15,000.00
Operation of Non-Instructional Services		
146-73300	Community Services	<u>1,485,702.19</u>
	Operation of Non-Instructional Services	1,485,702.19
Operating Transfers		
146-99100	Operating Transfers	<u>210,000.00</u>
	Transfers Out	210,000.00
Total Extended Care Program		1,710,702.19

General Debt Service

Other General Administration

151-51900	Other General Administration	<u>70,000.00</u>
	Other General Administration	70,000.00

Debt Service

151-82110	Principal	1,517,000.00
151-82210	Interest	2,068,000.45
151-82310	Other Debt Service	<u>750.00</u>
	Debt Service	3,585,750.45

Total General Debt Service 3,655,750.45

Education Debt Service

Other General Administration

156-51900	Other General Administration	<u>100,000.00</u>
	Other General Administration	100,000.00

Debt Service

156-82110	Principal	0.00
156-82210	Interest	0.00
156-82330	Other Debt Service	<u>20,000.00</u>
	Debt Service	20,000.00

Transfers Out

156-99100	Transfers to Other Funds	<u>6,883,793.78</u>
	Transfers Out	6,883,793.78

Total Education Debt Service 7,003,793.78

Capital Projects

Other General Administration

171-51900	Other General Administration	<u>8,000.00</u>
	Other General Administration	8,000.00

Public Health and Welfare Projects

171-91140	Public Health and Welfare Projects	<u>510,900.00</u>
	Public Health and Welfare Projects	510,900.00

Capital Projects

171-91190	Other General Government Projects	<u>172,569.30</u>
	Other General Government Projects	172,569.30

Total Capital Projects 691,469.30

Capital Projects - Education

Capital Outlay

177-93100	Capital Outlay	<u>5,040,200.00</u>
	OtherCapital Outlay	5,040,200.00

Total Capital Projects - Education 5,040,200.00

Capital Projects - Vehicle Fund

Other General Administration

178-51900	Other General Administration	<u>20,400.00</u>
	Other General Administration	20,400.00

Capital Projects

178-82130	Principal	0.00
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178-82230	Interest	0.00
178-91190	Other General Government Projects	<u>1,031,002.32</u>
	Other General Government Projects	1,031,002.32
	Total Capital Projects - Vehicle Fund	1,051,402.32

Capital Projects - Jail Fund

Other General Administration

180-51900	Other General Administration	<u>2,000.00</u>
	Other General Administration	2,000.00

Other Operations

116-58600	Employee Benefits	<u>11,934.00</u>
	Other Operations	11,934.00

Public Safety Projects

180-91130	Other General Government Projects	<u>2,166,000.00</u>
	Total Public Safety Projects	2,166,000.00

Other General Government Projects

180-99100	Transfers Out - Jail	<u>117,346.56</u>
	Total Other General Government Projects	117,346.56

Total Capital Projects - Jail Fund **2,297,280.56**

Total of all funds **136,113,939.25**

3. Non-Profit Document:

BUDGET RESOLUTION FOR THE FISCAL YEAR BEGINNING
JULY 1, 2025 AND ENDING JUNE 30, 2026 (FY 2025-2026)
Schedule 2 - Appropriated Contributions to Non-Profit Organizations

Account	Non-Profit Organization	Purpose	Appropriation
101-58500	Mid-Cumberland Human Resource Agency - Meals on Wheels and Transportation Services	To provide local financial assistance for the services provided to the elderly and disabled citizens in Cheatham County	13,889.05
101-58500	Cheatham County Historical & Genealogical Association	To provide preservation of Cheatham County history, including artifacts, written material, and photos.	6,000.00
101-58500	TN Department of Agriculture Division of Forestry	To provide Wildland Fire Control and Fire Prevention Activities in Cheatham County.	1,000.00
101-58500	Imagination Library	To provide a new, age-appropriate, hardcover book every month to children from birth to age 5, to get children interested in books and excited about reading	3,000.00
101-58500	Leadership Cheatham County	To provide knowledge and leadership skills that have a positive impact on the community and leaders	1,000.00
101-58500	Joint Economic and Community Development Board	To foster communication relative to economic and community development among local governments, the agencies attached to them, and the agencies that serve them through regular interaction	109,214.26 + 25% of Hotel / Motel Tax Revenue (Not to exceed \$25,000)
101-58500	Joint Economic and Community Development Board	To provide assistance in the development of tourism and business in Cheatham County	22.2% of Hotel / Motel Tax Revenue (Not to exceed \$25,000)
101-58500	The Industrial Development Board of Cheatham County	To foster communication relative to economic and community development among local governments, the agencies attached to them, and the agencies that serve them through regular interaction	25% of Hotel / Motel Tax Revenue (Not to exceed \$10,000)
101-58500	The Ark Community Resource Center	To provide local financial assistance for the services provided to the elderly and disabled citizens in Cheatham County	1,912.50
101-58500	Safe Haven Cheatham County	To serve victims of domestic violence including adults and children, through the shelter located in Cheatham County	5,000.00

Item 3: 2025-2026 Tax Levy

Total proposed increase overall of 16.15 cents recommended by budget committee

**RESOLUTION FIXING THE TAX LEVY IN
CHEATHAM COUNTY, TENNESSEE
FOR THE FISCAL YEAR BEGINNING JULY 1, 2025**

SECTION 1 – BE IT FURTHER RESOLVED by the Board of Commissioners of Cheatham County, Tennessee, assembled in the General Sessions Courtroom on this the 30th day of June, 2025, that the combined property tax rate for Cheatham County, Tennessee for the fiscal year beginning July 1, 2025 shall be as follows:

FUND	2024-2025 APPROVED RATE		2025-2026 PROPOSED RATE		DIFFERENCE
COUNTY GENERAL	0.8557	\$ 16,603,746.09	1.0301	\$ 20,439,862.26	\$ 3,836,116.17
HIGHWAY / ROADS	0.0309	\$ 599,574.33	0.0309	\$ 613,136.34	\$ 13,562.01
EDUCATION DEBT SERVICE	0.0353	\$ 684,950.61	0.0353	\$ 700,443.78	\$ 15,493.17
GENERAL DEBT SERVICE	0.1655	\$ 3,211,312.35	0.1576	\$ 3,127,193.76	\$ (84,118.59)
SOLID WASTE / SANITATION	0.0474	\$ 919,735.38	0.0474	\$ 940,539.24	\$ 20,803.86
GENERAL PURPOSE SCHOOLS	0.4011	\$ 7,782,824.07	0.3923	\$ 7,784,251.98	\$ 1,427.91
CAPITAL PROJECTS	0.0090	\$ 174,633.30	0.0090	\$ 178,583.40	\$ 3,950.10
CAPITAL PROJECTS – VEHICLES	0.0466	\$ 904,212.42	0.0504	\$ 1,000,067.04	\$ 95,854.62
CAPITAL PROJECTS – JAIL	0.0000	\$ -	0.0000	\$ -	\$ -
TOTAL	1.5915		1.7530		\$ 3,903,089.25

SECTION 2 – BE IT FURTHER RESOLVED, that all resolutions of the Board of County Commissioners of Cheatham County, Tennessee, which are in conflict with this resolution are hereby repealed.

SECTION 3 – BE IT FURTHER RESOLVED, that this resolution takes effect from and after its passage, the public welfare requiring it. This resolution shall be spread upon the minutes of the Board of County Commissioners.

Cheatham County Government Budget Timeline and Procedures

Budgetary Timeline

Resolution Adopted on January 22, 2018

<u>On or Before</u>	<u>Event</u>
April 1	Departments to provide Accounting Office a detailed estimate of expenditures and revenues.
April 30	Director of Accounts and Budgets to file consolidated budget document with Budget Committee.
May 1-20	Budget Committee meets to consider the budget. The Budget Committee may revise the budget as it deems necessary, but any county officials shall be entitled to a hearing before the Budget Committee regarding any contemplated change to the official's budget. Budget Committee must adopt the budget with such revisions as deemed necessary by May 20 th .
June 1-8	Publish notice of Public Hearing in newspapers of general circulation (10 days prior to Public Hearing).
Last Monday in June	Public hearing before County Commission Meeting (5:00 pm)
3 rd Monday in July	County Commission MUST have a budget adopted no later than the 3 rd Monday in July. If a budget is not adopted by the 3 rd Monday in July, a continuation budget automatically goes into effect which may last through August 31 st *. NOTE: Any unresolved issues with school budget will require sufficient time for both the school board and the County Commission to meet and resolve prior to the August 31 st deadline**.

*Statutory Filing Date: A complete budget submission must be filed with the state Comptroller's office NO LATER THAN August 31st to receive approval. Pursuant to state law, local governments may not borrow money until they have an approved budget, or as otherwise provided for in a manner approved by the state Comptroller's office (Tennessee Code Annotated 9-21-404).

**Per Tennessee Code Annotated 5-9-404: (c) If the county legislative body and the county school board fail to agree upon a budget for the county department of education by August 31 of any year, then, by operation of law, the budget for the county department of education shall be equal to the minimum budget required to comply with the local match and maintenance of effort provisions of the BEP.

Additional information from the Office of State and Local Finance regarding the school budget deadline:

The County's Board of Commissioners must adopt their budget no later than August 31st. If the County's Commissioners and the School Board reach an impasse, the county can adopt the school's General Purpose School Fund in total. That is, whatever dollar amount that the Commissioners agree upon (so that it at least meets the maintenance of effort requirement), shall be voted on as the budget. It is then up to the School Board to determine how that total dollar amount will be allocated across the programs, etc. It is not required to go back before Commission for another vote after those funds are allocated by the School Board.

April 8 - May 20: Budget Committee meets to consider the budget

Process:

1. By or before April 30th of each year, the Director and Assistant Director of Accounts and Budgets will hand out documents to all Budget Committee members showing requested budgets for the upcoming budget year.
2. A presentation of all NEW REQUESTS ONLY will be presented to the Budget Committee showing each request and the total dollar amount needed for each fund that has new requests to increase expenditures. A report will be provided of explanations from all department heads and elected officials on any new requests by line, how much the requested increases will cost, and why they need it.
3. The Budget Committee will begin discussion on the requests and determine which items they feel are necessary and which are not. Once a determination has been made for all departments, the proposed numbers will be sent back to all department heads and elected officials. If the Budget Committee does not approve a budget as requested, the department heads and elected officials will all be given the opportunity of a hearing before the Budget Committee regarding their requested budget.
4. After all department heads and elected officials that requested a hearing have been heard, a final determination will be made by the Budget Committee NO LATER THAN May 20th.

June 1 - 8: Publish notice of Public Hearing in newspapers

5. The Accounting Office will send advertisement of the proposed budget to all required newspapers in order for it to print at least 10 days prior to the Public Hearing scheduled for 5:00 pm on the last Monday in June.
6. The Budget Committee chair may present their recommendations to the full Commission via workshop(s).

Deadline

County Commission MUST have a budget adopted no later than the 30th of June. If a budget is not adopted by the 30th of June, a continuation budget automatically goes into effect (reference: CTAS-2199).

School Revenue

Public Chapter 576 (SB1962/HB2001) specifies that a county legislative body shall provide the revenue estimates for preparing the county school budget. It further provides that the local board of education prepare its budget using the revenue estimates provided by the county legislative body. This act was effective upon becoming law on March 19, 2020.

Special Rules for County Commissioners who are County Employees

Reference Number: CTAS-625

Countywide officeholders, such as the county mayor, sheriff, trustee, register, county clerk, or assessor of property, are statutorily prohibited from being nominated for or elected to membership in the county legislative body. T.C.A. § 5-5-102. However, county employees may hold the office of county legislative body member. Any county employee who is otherwise qualified may serve as a member of the county legislative body, notwithstanding the fact that such person is a county employee. T.C.A. § 5-5-102.

In 2016, the Legislature enacted Public Chapter 1072, effective May 20, 2016. This new law changes the conflict of interest provisions for county commissioners who are county employees or whose spouses are county employees. Pursuant to the new law, no member of the county legislative body who is also an employee of the same county or whose spouse is an employee of the same county may vote on matters in which the member has a conflict of interest. The new law provides that a conflict of interest is created when a member is voting on a matter which, if approved by the legislative body, would increase the pay or benefits of that member or that member's spouse. However, the new law does not prohibit a member from voting on the budget, appropriation resolution, or tax rate resolution, or amendments thereto, unless the vote is on a specific amendment to the budget or a specific appropriation or resolution in which the member has a conflict of interest. If a member of a county governing body who is voting on a proposed budget, appropriation resolution, or tax rate resolution, or amendments thereto, has a conflict of interest, then the member must declare the conflict of interest at the meeting prior to casting the member's vote. A member who abstains from voting for cause on any issue coming to a vote before the body is not counted for the purpose of determining a majority vote. These new provisions have been codified as T.C.A. § 5-5-112.

Source URL: <https://www.ctas.tennessee.edu/eli/special-rules-county-commissioners-who-are-county-employees>