

RESOLUTION NO. 06-2024-03

A RESOLUTION MAKING APPROPRIATIONS FOR THE VARIOUS FUNDS, DEPARTMENTS, INSTITUTIONS, OFFICES AND AGENCIES OF DICKSON COUNTY, TENNESSEE, FOR THE YEAR BEGINNING JULY 1, 2024 AND ENDING JUNE 30, 2025.

SECTION 1. BE IT RESOLVED by the Board of County Commissioners of Dickson County, Tennessee, assembled in Special Called Session on the 24th day of June, 2024 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 Dickson 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, 2024 and ending June 30, 2025 according to the following schedule:

GENERAL FUND

51100 County Commission	\$ 157,304.00
51210 Board of Equalization	5,600.00
51240 Other Boards & Committees	1,700.00
51300 County Mayor	265,448.00
51400 County Attorney	200,000.00
51500 Election Commission (including Voter Registration)	411,555.00
51600 Register of Deeds	325,311.00
51750 Codes Compliance	380,741.00
51800 County Buildings	804,582.00
51910 Preservation of Records	116,568.00
52100 Accounting and Budgeting	398,157.00
52300 Property Assessor's Office	502,262.00
52400 County Trustee's Office	497,592.00
52500 County Clerk's Office	730,364.00
53100 Circuit Court	551,024.00
53300 General Sessions Court	1,338,569.00
53330 Drug Court	40,000.00
53400 Chancery Court	432,863.00
53500 Juvenile Court	100,000.00
53600 District Attorney General	81,075.00
53900 Other Administration of Justice	650,287.00
53930 Victims Assistance Programs	112,711.00
54110 Sheriff's Department	8,220,038.00
54160 Administration of the Sexual Offender Registry	5,000.00
54210 Jail	7,718,146.00
54240 Juvenile Services	50,408.00
54410 Emergency Mgmt Agency	1,254,992.00
54610 County Coroner/Medical Examiner	100,000.00
54900 Other Public Safety	737,319.00
55110 Local Health Center	99,350.00
55120 Animal Control	66,298.00
55130 Ambulance/Emergency Medical Services/Convalescent	6,831,587.00
55160 Dental Health Program	1,126,180.00
55170 Alcohol & Drug Program	138,150.00
55190 Other Local Health Services	150,000.00
55390 Appropriations to State	88,514.00
56500 Libraries	622,429.00
57100 Agriculture Extension Service	169,110.00
57300 Forest Service	2,000.00
57500 Soil Conservation	60,653.00
58400 Other Charges	100,000.00
58900 Miscellaneous	<u>1,421,200.00</u>

TOTAL GENERAL FUND \$37,065,087.00

SOLID WASTE/SANITATION FUND

55731 Waste Pickup	\$ 4,739,131.00
55770 Post Closure Care Costs	171,000.00
91190 Total Other Government Projects	<u>220,806.00</u>

TOTAL SOLID WASTE/SANITATION FUND \$ 5,130,937.00

DRUG CONTROL FUND

54150 Drug Enforcement	\$ <u>3,000.00</u>
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TOTAL DRUG CONTROL FUND \$ 3,000.00

HIGHWAY/PUBLIC WORKS FUND

61000 Administration	\$ 324,177.00
62000 Highway and Bridge Maintenance	5,236,750.00
63100 Operation and Maintenance of Equipment	756,787.00
65000 Other Charges	175,000.00
66000 Employee Benefits	472,000.00
68000 Capital Outlay	1,210,000.00
99100 Transfers Out	<u>20,000.00</u>

TOTAL HIGHWAY/PUBLIC WORKS FUND \$ 8,194,714.00

GENERAL PURPOSE SCHOOL FUND

71100 Regular Instruction Program	\$42,188,831.00
71150 Alternative Instruction Program	631,343.00
71200 Special Education Program	7,500,599.00
71300 Vocational Education Program	4,552,389.00
72110 Attendance	145,328.00
72120 Health Services	1,385,966.00
72130 Other Student Support	3,211,300.00
72210 Regular Instruction Program	1,967,799.00
72215 Alternative Instruction Program	183,958.00
72220 Special Education Program	1,737,942.00
72230 Vocational Education Program	190,526.00
72250 Technology	1,409,575.00
72310 Board of Education	1,435,483.00
72320 Offices of the Superintendent	662,374.00
72410 Offices of the Principal	6,015,436.00
72510 Fiscal Services	514,838.00
72520 Human Resources	287,129.00
72610 Operation of Plant	6,410,740.00
72620 Maintenance of Plant	2,639,187.00
72710 Transportation	5,130,762.00
73300 Community Services	978,108.00
73400 Early Childhood Education	747,549.00
76100 Regular Capital Outlay	<u>1,350,000.00</u>

TOTAL GENERAL PURPOSE SCHOOL FUND \$91,277,162.00

FEDERAL PROJECTS FUND

71100 Regular Instruction Program	\$ 1,779,750.00
71200 Special Education Program	1,721,802.00
71300 Vocational Education Program	108,177.00
72130 Other Student Support	200,049.00
72210 Regular Instruction Program	236,731.00
72220 Special Education Program	443,614.00
72230 Support Services/Vocational Ed	2,857.00
72710 Support Services/Transportation	<u>48,001.00</u>

TOTAL FEDERAL PROJECTS FUND \$ 4,540,981.00

CENTRAL CAFETERIA FUND

73100 Food Service	\$ 5,714,770.00
TOTAL CENTRAL CAFETERIA FUND	\$ 5,714,770.00

GENERAL DEBT SERVICE FUND

82110 Principal – General Government	\$ 6,158,000.00
82120 Principal – Highway and Streets	445,000.00
82130 Principal – Education	2,300,000.00
82210 Interest - General Government	1,010,000.00
82220 Interest – Highway and Streets	50,000.00
82230 Interest – Education	950,000.00
82310 Other Debt Service – General Government	165,000.00
82320 Other Debt Service – Highway and Streets	2,500.00
82330 Other Debt Service – Education	<u>20,000.00</u>
TOTAL GENERAL DEBT SERVICE	\$11,100,500.00

GENERAL CAPITAL PROJECTS FUND

91110 General Administration Projects	\$ 6,381,794.00
TOTAL GENERAL CAPITAL PROJECTS	\$ 6,381,794.00

COMMUNITY DEVELOPMENT/INDUSTRIAL PARK FUND

58120 Industrial Development	\$ 2,152,879.00
TOTAL COMM.DEV/INDUSTRIAL PARK FUND	\$ 2,152,879.00

SECTION 2. BE IT FURTHER RESOLVED, that there are also hereby appropriated certain portions of the commission 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 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 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 TCA, operate under provisions of Section 8-22-104, TCA, 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 Superintendent of Schools, shall be approved as provided in Section 5-9-407. The Superintendent 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, 2022. 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, TCA.

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 Director of Local Finance, to pay for the expenses herein authorized until the taxes and other revenue for the year 2023-2024 have been collected. The proceeds of loans for each individual fund 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, and 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, 2025.

SECTION 7. BE IT FURTHER RESOLVED, that the delinquent County property taxes for the year 2023 and prior years and the interest and penalty hereon collected during the year ending June 30, 2025 shall be apportioned to the various County funds according to the subdivision of the tax levy for the year 2024. 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 June 30, 2025.

SECTION 9. 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 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, 2024. This resolution shall be spread upon the minutes of the Board of County Commissioners.

Passed this 24th day of June, 2024.

Votes: AYE 10

PASS _____

NAY 1

ABSTAIN _____

Approved: Bob Rial
Bob Rial, County Mayor

Attest: Luanne Greer
Luanne Greer, County Clerk