

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

SECTION 1. BE IT RESOLVED by the Board of County Commissioners of Stewart County, Tennessee, assembled in regular session on the 5th day of June 2023, 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 Stewart 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, 2023, and ending June 30, 2024, according to the following schedule:

GENERAL FUND

51100 County Commission	\$ 40,173
51300 County Mayor/Executive	251,070
51500 Election Commission	208,482
51600 Register of Deeds	211,141
51800 County Buildings	573,562
51900 Other General Administration	64,750
51910 Preservation of Records	3,240
52100 Accounting and Budgeting	180,325
52300 Property Assessor's Office	295,732
52400 County Trustee's Office	298,671
52500 County Clerk's Office	294,271
53100 Circuit Court	244,087
53310 General Sessions Judge	173,131
53320 General Sessions Court Clerk	137,883
53400 Chancery Court	217,818
53500 Juvenile Court	305,607
53600 District Attorney General	2,585
54110 Sheriff's Department	2,061,464
54210 Jail	2,191,399
54310 Fire Prevention and Control	100,000
54490 Other Emergency Management	710,939
54610 County Coroner/Medical Examiner	47,824
55110 Local Health Center	31,000
55120 Rabies and Animal Control	36,000
55130 Ambulance/Emergency Medical Service	1,833,673
55190 Other Local Health Services	11,279
55731 Waste Pickup	58,200
55900 Other Public Health and Welfare	524,900
56300 Senior Citizens Assistance	21,000
56500 Libraries	290,484
56900 Other Social, Cultural and Recreational	96,525
57100 Agricultural Extension Service	85,883
57500 Soil Conservation	53,751

GENERAL FUND (continued)

58110	Tourism		21,000
58111	Tourism – Resort District		120,000
58190	Other Economic and Community Development		4,000
58300	Veterans' Services		83,001
58400	Other Charges		404,000
58900	Miscellaneous		89,650
	Total General Fund	\$	12,378,500

DRUG CONTROL FUND

54150	Drug Enforcement	\$	57,340
58400	Other Charges		200
	Total Drug Control Fund	\$	57,540

OTHER GENERAL GOVERNMENT SPECIAL REVENUE FUND (ARPA)

54110	Sheriff's Department		145,000
99100	Transfers Out		517,500
	Total Other General Government Fund	\$	662,500

HIGHWAY/PUBLIC WORKS FUND

61000	Administration	\$	240,073
62000	Highway and Bridge Maintenance		1,860,300
63100	Operation and Maintenance of Equipment		463,700
65000	Other Charges		145,900
66000	Employee Benefits		503,750
68000	Capital Outlay		1,928,220
	Total Highway/Public Works Fund	\$	5,141,943

GENERAL PURPOSE SCHOOL FUND

71100	Regular Instruction Program	\$	8,469,550
71150	Alternate Instruction Program		101,915
71200	Special Education Program		924,400
71300	Career and Technical Education Program		1,600,405
72110	Attendance		91,975
72120	Health Services		328,550
72130	Other Student Support		517,450
72210	Regular Instruction Program		529,400
72220	Special Education Program		270,100
72230	Career and Technical Education Program		1,000
72250	Technology		381,100
72290	Other Programs		38,000
72310	Board of Education		347,615
72320	Director of Schools		293,200
72410	Office of the Principal		1,262,000

GENERAL PURPOSE SCHOOL FUND (continued)

72510	Fiscal Services		213,200
72610	Operation of Plant		1,609,500
72620	Maintenance of Plant		655,825
72710	Transportation		1,663,300
73100	Food Service		4,000
73300	Community Services		30,255
73400	Early Childhood Education		486,400
76100	Regular Capital Outlay		1,120,000
82300	Debt Service		76,000

Total General Purpose School Fund \$ 21,015,140

FEDERAL PROJECTS FUND

71100	Regular Instruction Program	\$	1,036,259
71200	Special Education Program		480,987
71300	Career and Technical Education Program		27,028
72130	Other Student Support		99,513
72210	Regular Instruction Program		497,298
72220	Special Education Program		12,500
72230	Career and Technical Education Program		2,133
72620	Maintenance of Plant		10,171
76100	Regular Capital Outlay		1,428,397

Total Federal Projects Fund \$ 3,594,286

CENTRAL CAFETERIA FUND

73100	Food Service	\$	1,888,140
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Total Central Cafeteria Fund \$ 1,888,140

SCHOOL TRANSPORTATION FUND

72310	Board of Education	\$	0
72710	Transportation		0

SCHOOL TRANSPORTATION FUND (continued)

Total School Transportation Fund \$ 0

GENERAL DEBT SERVICE FUND

82110	Principal on Debt – General Government	\$	595,490
82130	Principal on Debt – Education		1,657,338
82210	Interest on Debt – General Government		209,383
82230	Interest on Debt – Education		145,902
82310	Other Debt Service – General Government		40,600

Total General Debt Service Fund \$ 2,648,713

GENERAL CAPITAL PROJECTS FUND

91110 General Administration Projects	\$	100,000
91130 Public Safety Projects		25,000
91140 Public Health and Welfare Projects		130,000
Total General Capital Projects Fund	\$	255,000

SECTION 2. BE IT FURTHER RESOLVED that the budget for the School Federal Projects Fund shall be the budget approved for separate projects within No Child Left Behind (NCLB), Individuals with Disabilities Education Act (IDEA-Part B and Preschool), Carl Perkins Vocational fund and other federal grants by the Stewart County 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 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 4. 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, 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.

SECTION 5. 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. 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 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 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 7. 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 2023-2024 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, 2024.

SECTION 8. BE IT FURTHER RESOLVED that the delinquent county property taxes for the year 2022 and prior years and the interest and penalty thereon collected during the year ending June 30, 2024, shall be apportioned to the various county funds according to the subdivision of the tax levy for the year 2022. The clerk and master and the trustee are hereby authorized and directed to make such apportionment accordingly.

SECTION 9. BE IT FURTHER RESOLVED that any grants received by the county for personnel positions and/or wage increases for any county-wide department, shall be excluded from any Tennessee Code Annotated maintenance of effort obligation to that respective department.

SECTION 10. BE IT FURTHER RESOLVED that interest on county investments be distributed as follows:

The Central Cafeteria Fund shall receive interest on all investments first based on the formula provided the Trustee of Stewart County by the State Comptroller's Office.

In the event any grant monies are deposited into a County Fund, with a grant requirement of being placed in an interest-bearing account to be used on the specific grant project, that Fund shall receive the accrued interest from the deposited funds.

The General Purpose School Fund shall receive \$97,100 in interest after the distribution of the interest to the Central Cafeteria Fund and after the distribution to any Fund with a grant requirement of monies being placed in an interest bearing account.

All remaining interest shall then be distributed to the Stewart County General Fund.

SECTION 11. 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, 2024.

SECTION 12. 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 13. 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.

Passed this 5th day of June, 2023 by the Stewart County Commission in Regular Session.


Certified by the Stewart County Court Clerk

