

A RESOLUTION MAKING APPROPRIATIONS FOR THE VARIOUS FUNDS,  
DEPARTMENTS, INSTITUTIONS, OFFICES AND AGENCIES  
OF STEWART COUNTY, TENNESSEE,  
FOR THE YEAR BEGINNING JULY 1, 2025 AND ENDING JUNE 30, 2026

SECTION 1. BE IT RESOLVED by the Board of County Commissioners of Stewart County, Tennessee, assembled in regular session on the 2<sup>nd</sup> day of June 2025, 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, 2025, and ending June 30, 2026, according to the following schedule:

GENERAL FUND

51100 County Commission	\$ 43,812
51300 County Mayor/Executive	275,239
51500 Election Commission	223,292
51600 Register of Deeds	228,942
51800 County Buildings	566,433
51900 Other General Administration	64,350
51910 Preservation of Records	3,203
52100 Accounting and Budgeting	195,449
52300 Property Assessor's Office	311,071
52400 County Trustee's Office	322,254
52500 County Clerk's Office	330,632
52600 Data Processing	77,350
53100 Circuit Court	271,240
53310 General Sessions Judge	184,656
53320 General Sessions Court Clerk	129,248
53400 Chancery Court	240,171
53500 Juvenile Court	305,362
53600 District Attorney General	2,585
54110 Sheriff's Department	2,306,361
54210 Jail	2,293,576
54310 Fire Prevention and Control	125,000
54490 Other Emergency Management	757,818
54610 County Coroner/Medical Examiner	66,013
55110 Local Health Center	31,000
55120 Rabies and Animal Control	10,000
55130 Ambulance/Emergency Medical Service	2,145,097
55731 Waste Pickup	44,200
55900 Other Public Health and Welfare	696,200
56300 Senior Citizens Assistance	21,000
56500 Libraries	296,659
56900 Other Social, Cultural and Recreational	90,000
57100 Agricultural Extension Service	98,137
57500 Soil Conservation	59,016

GENERAL FUND (continued )

58110	Tourism		21,000
58111	Tourism – Resort District		141,000
58190	Other Economic and Community Development		4,000
58300	Veterans' Services		97,473
58400	Other Charges		477,760
58900	Miscellaneous		97,200

Total General Fund	\$	13,653,800
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DRUG CONTROL FUND

54150	Drug Enforcement	\$	69,340
58400	Other Charges		300

Total Drug Control Fund	\$	69,640
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OTHER GENERAL GOVERNMENT SPECIAL REVENUE FUND (ARPA)

99100	Transfers Out		40,000
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Total Other General Government Fund	\$	40,000
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HIGHWAY/PUBLIC WORKS FUND

61000	Administration	\$	255,995
62000	Highway and Bridge Maintenance		1,855,500
63100	Operation and Maintenance of Equipment		433,600
65000	Other Charges		176,400
66000	Employee Benefits		526,000
68000	Capital Outlay		1,214,305

Total Highway/Public Works Fund	\$	4,461,800
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GENERAL PURPOSE SCHOOL FUND

71100	Regular Instruction Program	\$	9,296,000
71150	Alternate Instruction Program		79,050
71200	Special Education Program		1,051,400
71300	Career and Technical Education Program		897,800
72110	Attendance		87,050
72120	Health Services		278,750
72130	Other Student Support		513,800
72210	Regular Instruction Program		587,000
72220	Special Education Program		317,750
72230	Career and Technical Education Program		1,000
72250	Technology		423,100
72310	Board of Education		412,735
72320	Director of Schools		326,200
72410	Office of the Principal		1,439,525
72510	Fiscal Services		241,075
72610	Operation of Plant		1,840,500

GENERAL PURPOSE SCHOOL FUND (continued)

72620 Maintenance of Plant	747,000
72710 Transportation	1,936,250
73100 Food Service	15,000
73300 Community Services	33,505
73400 Early Childhood Education	508,775
76100 Regular Capital Outlay	250,000
82300 Debt Service	152,000

Total General Purpose School Fund \$ 21,435,265

FEDERAL PROJECTS FUND

71100 Regular Instruction Program	\$ 418,904
71200 Special Education Program	576,295
71300 Career and Technical Education Program	19,492
72130 Other Student Support	41,731
72210 Regular Instruction Program	247,094
72220 Special Education Program	13,500
72230 Career and Technical Education Program	4,000

Total Federal Projects Fund \$ 1,321,016

CENTRAL CAFETERIA FUND

73100 Food Service	\$ 1,709,870
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Total Central Cafeteria Fund \$ 1,709,870

GENERAL DEBT SERVICE FUND

82110 Principal on Debt – General Government	\$ 561,647
82130 Principal on Debt – Education	882,866
82210 Interest on Debt – General Government	180,322
82230 Interest on Debt – Education	97,737
82310 Other Debt Service – General Government	40,600

Total General Debt Service Fund \$ 1,763,172

GENERAL CAPITAL PROJECTS FUND

91110 General Administration Projects	\$ 50,000
91130 Public Safety Projects	163,556
91140 Public Health and Welfare Projects	108,556

Total General Capital Projects Fund \$ 322,112

EDUCATION CAPITAL PROJECTS FUND

76100 Regular Capital Outlay	\$ 223,908
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Total Education Capital Projects Fund \$ 223,908

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, 2026. 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 2025-2026 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, 2026.

SECTION 8. BE IT FURTHER RESOLVED that the delinquent county property taxes for the year 2024 and prior years and the interest and penalty thereon collected during the year ending June 30, 2026, 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 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 and/or settlement monies are deposited into a County Fund, with a requirement of said monies 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 \$12,000 in interest after the distribution of the interest to the Central Cafeteria Fund and after the distribution to any Fund with a grant and/or settlement requirement of monies being placed in an interest bearing account.

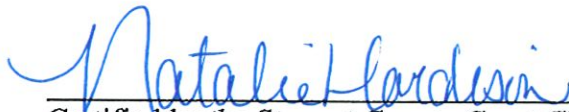
All remaining interest shall then be distributed to the Stewart County General Fund.

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, 2026.

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, 2025. This resolution shall be spread upon the minutes of the Board of County Commissioners.

Passed this 2<sup>nd</sup> day of June, 2025 by the Stewart County Commission in Regular Session.

  
Certified by the Stewart County Court Clerk

