

**STEWART COUNTY, TENNESSEE**  
**PROPOSED BUDGET FOR THE**  
**FISCAL YEAR ENDING JUNE 30, 2018**

|  | Actual<br>2015-2016 | Estimated<br>2016-2017 | Estimated<br>2017-2018 |
|--|---------------------|------------------------|------------------------|
| <b>GENERAL FUND</b>                          |                     |                        |                        |
| <b>Estimated Revenues and Other Sources</b>  |                     |                        |                        |
| Local Taxes                                  | \$ 4,523,764        | \$ 4,860,460           | \$ 4,882,673           |
| State of Tennessee                           | \$ 1,839,181        | \$ 2,154,481           | \$ 2,202,521           |
| Federal Government                           | \$ 153,672          | \$ 174,778             | \$ 139,592             |
| Other Sources                                | \$ 1,749,283        | \$ 1,725,910           | \$ 1,719,380           |
| Total Estimated Revenues & Other Sources     | \$ 8,265,900        | \$ 8,915,629           | \$ 8,944,166           |
| <b>Estimated Expenditures and Other Uses</b> |                     |                        |                        |
| Salaries                                     | \$ 4,253,899        | \$ 4,707,882           | \$ 4,806,396           |
| Other Costs                                  | \$ 4,284,131        | \$ 4,403,908           | \$ 4,404,265           |
| Total Estimated Expenditures and Other Uses  | \$ 8,538,030        | \$ 9,111,790           | \$ 9,210,661           |
| Estimated Beginning Fund Balance - July 1    | \$ 2,248,169        | \$ 1,976,039           | \$ 1,779,878           |
| Estimated Ending Fund Balance - June 30      | \$ 1,976,039        | \$ 1,779,878           | \$ 1,513,383           |
| Employee Positions                           | 162                 | 164                    | 164                    |
| <b>HIGHWAY/PUBLIC WORKS FUND</b>             |                     |                        |                        |
| <b>Estimated Revenues and Other Sources</b>  |                     |                        |                        |
| Local Taxes                                  | \$ 248,027          | \$ 244,212             | \$ 248,532             |
| State of Tennessee                           | \$ 2,432,544        | \$ 2,620,852           | \$ 2,245,852           |
| Federal Government                           | \$ -                | \$ -                   | \$ -                   |
| Other Sources                                | \$ 9,477            | \$ 21,637              | \$ 60,000              |
| Total Estimated Revenues & Other Sources     | \$ 2,690,048        | \$ 2,886,701           | \$ 2,554,384           |
| <b>Estimated Expenditures and Other Uses</b> |                     |                        |                        |
| Salaries                                     | \$ 926,147          | \$ 958,143             | \$ 992,200             |
| Other Costs                                  | \$ 1,531,222        | \$ 1,961,414           | \$ 1,660,883           |
| Total Estimated Expenditures and Other Uses  | \$ 2,457,369        | \$ 2,919,557           | \$ 2,653,083           |
| Estimated Beginning Fund Balance - July 1    | \$ 291,202          | \$ 523,881             | \$ 491,025             |
| Estimated Ending Fund Balance - June 30      | \$ 523,881          | \$ 491,025             | \$ 392,326             |
| Employee Positions                           | 26                  | 27                     | 28                     |
| <b>GENERAL PURPOSE SCHOOL FUND</b>           |                     |                        |                        |
| <b>Estimated Revenues and Other Sources</b>  |                     |                        |                        |
| Local Taxes                                  | \$ 1,800,990        | \$ 1,539,843           | \$ 1,559,655           |
| State of Tennessee                           | \$ 13,639,003       | \$ 13,896,205          | \$ 14,163,209          |
| Federal Government                           | \$ 283,180          | \$ 290,200             | \$ 290,200             |
| Other Sources                                | \$ 435,070          | \$ 169,150             | \$ 170,150             |
| Total Estimated Revenues & Other Sources     | \$ 16,158,243       | \$ 15,895,398          | \$ 16,183,214          |
| <b>Estimated Expenditures and Other Uses</b> |                     |                        |                        |
| Salaries                                     | \$ 9,742,273        | \$ 10,015,660          | \$ 10,113,160          |
| Other Costs                                  | \$ 6,294,935        | \$ 5,877,654           | \$ 5,925,450           |
| Total Estimated Expenditures and Other Uses  | \$ 16,037,208       | \$ 15,893,314          | \$ 16,038,610          |
| Estimated Beginning Fund Balance - July 1    | \$ 1,724,057        | \$ 1,845,092           | \$ 1,847,176           |
| Estimated Ending Fund Balance - June 30      | \$ 1,845,092        | \$ 1,847,176           | \$ 1,991,780           |
| Employee Positions                           | 315                 | 305                    | 301                    |
| <b>CENTRAL CAFETERIA FUND</b>                |                     |                        |                        |
| <b>Estimated Revenues and Other Sources</b>  |                     |                        |                        |
| State of Tennessee                           | \$ 11,343           | \$ 11,453              | \$ 11,500              |
| Federal Government                           | \$ 900,008          | \$ 898,160             | \$ 932,637             |
| Other Sources                                | \$ 209,420          | \$ 180,082             | \$ 151,520             |
| Total Estimated Revenues & Other Sources     | \$ 1,120,771        | \$ 1,089,695           | \$ 1,095,657           |
| <b>Estimated Expenditures and Other Uses</b> |                     |                        |                        |
| Salaries                                     | \$ 395,425          | \$ 399,797             | \$ 419,400             |
| Other Costs                                  | \$ 860,594          | \$ 709,809             | \$ 811,687             |
| Total Estimated Expenditures and Other Uses  | \$ 1,256,019        | \$ 1,109,606           | \$ 1,231,087           |
| Estimated Beginning Fund Balance - July 1    | \$ 559,944          | \$ 424,696             | \$ 404,785             |
| Estimated Ending Fund Balance - June 30      | \$ 424,696          | \$ 404,785             | \$ 269,355             |
| Employee Positions                           | 32                  | 32                     | 32                     |

|  | Actual<br>2015-2016 | Estimated<br>2016-2017 | Estimated<br>2017-2018 |
|--|---------------------|------------------------|------------------------|
| <b><u>DEBT SERVICE FUND</u></b>              |                     |                        |                        |
| <b>Estimated Revenues and Other Sources</b>  |                     |                        |                        |
| Local Taxes                                  | \$ 2,450,372        | \$ 2,314,528           | \$ 2,324,635           |
| Other Sources                                | \$ 519,271          | \$ 6,430,441           | \$ 592,677             |
| Total Estimated Revenues & Other Sources     | \$ 2,969,643        | \$ 8,744,969           | \$ 2,917,312           |
| <b>Estimated Expenditures and Other Uses</b> |                     |                        |                        |
| Debt Service Cost                            | \$ 2,829,651        | \$ 8,875,191           | \$ 2,739,153           |
| Total Estimated Expenditures and Other Uses  | \$ 2,829,651        | \$ 8,875,191           | \$ 2,739,153           |
| Estimated Beginning Fund Balance - July 1    | \$ 1,422,942        | \$ 1,562,934           | \$ 1,432,711           |
| Estimated Ending Fund Balance - June 30      | \$ 1,562,934        | \$ 1,432,711           | \$ 1,610,870           |
| <b><u>DRUG CONTROL FUND</u></b>              |                     |                        |                        |
| <b>Estimated Revenues and Other Sources</b>  |                     |                        |                        |
| Other Sources                                | \$ 2,219            | \$ 2,008               | \$ 2,000               |
| Total Estimated Revenues & Other Sources     | \$ 2,219            | \$ 2,008               | \$ 2,000               |
| <b>Estimated Expenditures and Other Uses</b> |                     |                        |                        |
| Drug Control Cost                            | \$ 20,183           | \$ 10,050              | \$ 10,050              |
| Total Estimated Expenditures and Other Uses  | \$ 20,183           | \$ 10,050              | \$ 10,050              |
| Estimated Beginning Fund Balance - July 1    | \$ 36,256           | \$ 18,292              | \$ 10,250              |
| Estimated Ending Fund Balance - June 30      | \$ 18,292           | \$ 10,250              | \$ 2,200               |
| <b><u>CAPITAL PROJECTS FUND</u></b>          |                     |                        |                        |
| <b>Estimated Revenues and Other Sources</b>  |                     |                        |                        |
| Local Taxes                                  | \$ 58,433           | \$ 55,800              | \$ 66,000              |
| State of Tennessee                           | \$ 25,000           | \$ 225,000             | \$ -                   |
| Other Sources                                | \$ 1,485,803        | \$ 920,404             | \$ 895,000             |
| Total Estimated Revenues & Other Sources     | \$ 1,569,236        | \$ 1,201,204           | \$ 961,000             |
| <b>Estimated Expenditures and Other Uses</b> |                     |                        |                        |
| Capital Projects Cost                        | \$ 3,103,584        | \$ 1,318,110           | \$ 936,100             |
| Total Estimated Expenditures and Other Uses  | \$ 3,103,584        | \$ 1,318,110           | \$ 936,100             |
| Estimated Beginning Fund Balance - July 1    | \$ 1,721,984        | \$ 187,636             | \$ 70,729              |
| Estimated Ending Fund Balance - June 30      | \$ 187,636          | \$ 70,729              | \$ 95,629              |
| <b><u>SCHOOL BUS TRANSPORTATION FUND</u></b> |                     |                        |                        |
| <b>Estimated Revenues and Other Sources</b>  |                     |                        |                        |
| Local Taxes                                  | \$ 28               | \$ -                   | \$ -                   |
| Other Sources                                | \$ -                | \$ -                   | \$ -                   |
| Total Estimated Revenues & Other Sources     | \$ 28               | \$ -                   | \$ -                   |
| <b>Estimated Expenditures and Other Uses</b> |                     |                        |                        |
| School Bus Transportation Cost               | \$ 54,400           | \$ -                   | \$ -                   |
| Total Estimated Expenditures and Other Uses  | \$ 54,400           | \$ -                   | \$ -                   |
| Estimated Beginning Fund Balance - July 1    | \$ 60,536           | \$ 6,164               | \$ 6,164               |
| Estimated Ending Fund Balance - June 30      | \$ 6,164            | \$ 6,164               | \$ 6,164               |