

STEWART COUNTY, TENNESSEE
PROPOSED BUDGET FOR THE
FISCAL YEAR ENDING JUNE 30, 2027

	Actual 2024-2025	Estimated 2025-2026	Estimated 2026-2027
<u>GENERAL FUND</u>			
Estimated Revenues and Other Sources			
Local Taxes	\$ 8,324,288	\$ 8,121,358	\$ 7,354,977
State of Tennessee	\$ 3,479,133	\$ 5,502,016	\$ 3,841,171
Federal Government	\$ 2,002,912	\$ 1,622,664	\$ 93,782
Other Sources	\$ 3,890,312	\$ 3,216,271	\$ 2,872,900
Total Estimated Revenues & Other Sources	\$ 17,696,645	\$ 18,462,309	\$ 14,162,830
Estimated Expenditures and Other Uses			
Salaries	\$ 7,613,352	\$ 7,955,896	\$ 8,274,007
Other Costs	\$ 8,229,245	\$ 10,061,254	\$ 6,189,083
Total Estimated Expenditures and Other Uses	\$ 15,842,597	\$ 18,017,150	\$ 14,463,090
Estimated Beginning Fund Balance - July 1	\$ 6,257,452	\$ 8,111,500	\$ 8,556,659
Estimated Ending Fund Balance - June 30	\$ 8,111,500	\$ 8,556,659	\$ 8,256,399
Employee Positions	181	181	182
<u>HIGHWAY/PUBLIC WORKS FUND</u>			
Estimated Revenues and Other Sources			
Local Taxes	\$ 333,422	\$ 332,374	\$ 402,928
State of Tennessee	\$ 3,916,629	\$ 3,093,995	\$ 2,705,049
Federal Government	\$ 47,350	\$ 10,866	\$ 310,950
Other Sources	\$ 417,135	\$ 256,610	\$ 32,515
Total Estimated Revenues & Other Sources	\$ 4,714,536	\$ 3,693,845	\$ 3,451,442
Estimated Expenditures and Other Uses			
Salaries	\$ 1,208,347	\$ 1,270,735	\$ 1,380,159
Other Costs	\$ 4,245,951	\$ 2,439,168	\$ 2,255,800
Total Estimated Expenditures and Other Uses	\$ 5,454,298	\$ 3,709,903	\$ 3,635,959
Estimated Beginning Fund Balance - July 1	\$ 1,870,723	\$ 1,130,961	\$ 1,114,903
Estimated Ending Fund Balance - June 30	\$ 1,130,961	\$ 1,114,903	\$ 930,386
Employee Positions	27	27	28
<u>GENERAL PURPOSE SCHOOL FUND</u>			
Estimated Revenues and Other Sources			
Local Taxes	\$ 2,259,556	\$ 2,129,851	\$ 2,317,460
State of Tennessee	\$ 17,846,987	\$ 18,442,800	\$ 18,089,000
Federal Government	\$ 215,915	\$ 460,000	\$ 460,000
Other Sources	\$ 941,921	\$ 411,650	\$ 413,850
Total Estimated Revenues & Other Sources	\$ 21,264,379	\$ 21,444,301	\$ 21,280,310
Estimated Expenditures and Other Uses			
Salaries	\$ 11,885,340	\$ 12,648,098	\$ 13,329,060
Other Costs	\$ 9,651,868	\$ 9,598,068	\$ 8,618,923
Total Estimated Expenditures and Other Uses	\$ 21,537,208	\$ 22,246,166	\$ 21,947,983
Estimated Beginning Fund Balance - July 1	\$ 6,742,743	\$ 6,469,914	\$ 5,668,049
Estimated Ending Fund Balance - June 30	\$ 6,469,914	\$ 5,668,049	\$ 5,000,376
Employee Positions	302	302	302

	Actual 2024-2025	Estimated 2025-2026	Estimated 2026-2027
<u>FEDERAL PROJECTS FUND</u>			
Estimated Revenues and Other Sources			
Federal Government	\$ 1,477,294	\$ 1,569,739	\$ 1,337,696
Total Estimated Revenues & Other Sources	\$ 1,477,294	\$ 1,569,739	\$ 1,337,696
Estimated Expenditures and Other Uses			
Federal Projects Costs	\$ 1,477,294	\$ 1,569,739	\$ 1,337,696
Total Estimated Expenditures and Other Uses	\$ 1,477,294	\$ 1,569,739	\$ 1,337,696
Estimated Beginning Fund Balance - July 1	\$ 166,018	\$ 166,018	\$ 166,018
Estimated Ending Fund Balance - June 30	\$ 166,018	\$ 166,018	\$ 166,018
<u>CENTRAL CAFETERIA FUND</u>			
Estimated Revenues and Other Sources			
State of Tennessee	\$ 10,548	\$ 10,826	\$ 11,000
Federal Government	\$ 1,417,646	\$ 1,192,093	\$ 1,399,808
Other Sources	\$ 133,483	\$ 114,848	\$ 146,970
Total Estimated Revenues & Other Sources	\$ 1,561,677	\$ 1,317,767	\$ 1,557,778
Estimated Expenditures and Other Uses			
Salaries	\$ 591,278	\$ 605,420	\$ 657,320
Other Costs	\$ 1,194,002	\$ 991,820	\$ 1,050,539
Total Estimated Expenditures and Other Uses	\$ 1,785,280	\$ 1,597,240	\$ 1,707,859
Estimated Beginning Fund Balance - July 1	\$ 1,125,770	\$ 902,167	\$ 622,694
Estimated Ending Fund Balance - June 30	\$ 902,167	\$ 622,694	\$ 472,613
Employee Positions	32	32	32
<u>DEBT SERVICE FUND</u>			
Estimated Revenues and Other Sources			
Local Taxes	\$ 1,684,191	\$ 1,728,334	\$ 1,572,147
Other Sources	\$ 76,087	\$ 120,281	\$ 152,318
Total Estimated Revenues & Other Sources	\$ 1,760,278	\$ 1,848,615	\$ 1,724,465
Estimated Expenditures and Other Uses			
Debt Service Cost	\$ 1,655,660	\$ 1,716,625	\$ 1,723,409
Total Estimated Expenditures and Other Uses	\$ 1,655,660	\$ 1,716,625	\$ 1,723,409
Estimated Beginning Fund Balance - July 1	\$ 3,782,577	\$ 3,887,195	\$ 4,019,185
Estimated Ending Fund Balance - June 30	\$ 3,887,195	\$ 4,019,185	\$ 4,020,241
<u>DRUG CONTROL FUND</u>			
Estimated Revenues and Other Sources			
Other Sources	\$ 71,015	\$ 19,991	\$ 20,000
Total Estimated Revenues & Other Sources	\$ 71,015	\$ 19,991	\$ 20,000
Estimated Expenditures and Other Uses			
Drug Control Cost	\$ 114,582	\$ 66,580	\$ 25,980
Total Estimated Expenditures and Other Uses	\$ 114,582	\$ 66,580	\$ 25,980
Estimated Beginning Fund Balance - July 1	\$ 103,887	\$ 60,320	\$ 13,732
Estimated Ending Fund Balance - June 30	\$ 60,320	\$ 13,732	\$ 7,752

	Actual 2024-2025	Estimated 2025-2026	Estimated 2026-2027
<u>OTHER GENERAL GOV'T SPECIAL REVENUE FUND (ARPA)</u>			
Estimated Revenues and Other Sources			
Federal Government	\$ 273,359	\$ 317,899	\$ -
Other Sources	\$ 11,982	\$ 726	\$ -
Total Estimated Revenues & Other Sources	\$ 285,341	\$ 318,625	\$ -
Estimated Expenditures and Other Uses			
General Government Costs	\$ 859,181	\$ 35,942	\$ -
Total Estimated Expenditures and Other Uses	\$ 859,181	\$ 35,942	\$ -
Estimated Beginning Fund Balance - July 1	\$ 291,157	\$ (282,683)	\$ -
Estimated Ending Fund Balance - June 30	\$ (282,683)	\$ -	\$ -
<u>CAPITAL PROJECTS FUND</u>			
Estimated Revenues and Other Sources			
Local Taxes	\$ 654,846	\$ 693,741	\$ 801,586
Other Sources	\$ 385,000	\$ 177,148	\$ -
Total Estimated Revenues & Other Sources	\$ 1,039,846	\$ 870,889	\$ 801,586
Estimated Expenditures and Other Uses			
Capital Projects Cost	\$ 727,789	\$ 566,626	\$ 570,000
Total Estimated Expenditures and Other Uses	\$ 727,789	\$ 566,626	\$ 570,000
Estimated Beginning Fund Balance - July 1	\$ 253,370	\$ 565,427	\$ 869,691
Estimated Ending Fund Balance - June 30	\$ 565,427	\$ 869,691	\$ 1,101,277
<u>EDUCATION CAPITAL PROJECTS FUND</u>			
Estimated Revenues and Other Sources			
Local Taxes	\$ 225,161	\$ 223,908	\$ 234,869
Other Sources	\$ 6,182	\$ -	\$ -
Total Estimated Revenues & Other Sources	\$ 231,343	\$ 223,908	\$ 234,869
Estimated Expenditures and Other Uses			
Capital Costs	\$ 221,618	\$ 229,908	\$ 181,000
Total Estimated Expenditures and Other Uses	\$ 221,618	\$ 229,908	\$ 181,000
Estimated Beginning Fund Balance - July 1	\$ -	\$ 9,725	\$ 3,725
Estimated Ending Fund Balance - June 30	\$ 9,725	\$ 3,725	\$ 57,594