

STEWART COUNTY, TENNESSEE
PROPOSED BUDGET FOR THE
FISCAL YEAR ENDING JUNE 30, 2026

	Actual 2023-2024	Estimated 2024-2025	Estimated 2025-2026
<u>GENERAL FUND</u>			
Estimated Revenues and Other Sources			
Local Taxes	\$ 6,888,270	\$ 7,721,096	\$ 6,996,379
State of Tennessee	\$ 3,946,144	\$ 8,286,845	\$ 3,462,771
Federal Government	\$ 1,079,007	\$ 484,594	\$ 74,000
Other Sources	\$ 3,042,617	\$ 3,447,896	\$ 2,663,900
Total Estimated Revenues & Other Sources	\$ 14,956,038	\$ 19,940,431	\$ 13,197,050
Estimated Expenditures and Other Uses			
Salaries	\$ 7,107,461	\$ 7,632,927	\$ 7,846,893
Other Costs	\$ 6,960,466	\$ 12,280,303	\$ 5,806,907
Total Estimated Expenditures and Other Uses	\$ 14,067,927	\$ 19,913,230	\$ 13,653,800
Estimated Beginning Fund Balance - July 1	\$ 5,369,341	\$ 6,257,452	\$ 6,284,653
Estimated Ending Fund Balance - June 30	\$ 6,257,452	\$ 6,284,653	\$ 5,827,903
Employee Positions	181	181	181
<u>HIGHWAY/PUBLIC WORKS FUND</u>			
Estimated Revenues and Other Sources			
Local Taxes	\$ 320,824	\$ 326,984	\$ 330,335
State of Tennessee	\$ 4,431,096	\$ 4,049,880	\$ 3,091,174
Federal Government	\$ -	\$ 46,500	\$ 605,670
Other Sources	\$ 310,018	\$ 414,428	\$ 30,550
Total Estimated Revenues & Other Sources	\$ 5,061,938	\$ 4,837,792	\$ 4,057,729
Estimated Expenditures and Other Uses			
Salaries	\$ 1,166,172	\$ 1,198,772	\$ 1,313,521
Other Costs	\$ 3,599,918	\$ 4,370,365	\$ 3,148,279
Total Estimated Expenditures and Other Uses	\$ 4,766,090	\$ 5,569,137	\$ 4,461,800
Estimated Beginning Fund Balance - July 1	\$ 1,574,875	\$ 1,870,723	\$ 1,139,378
Estimated Ending Fund Balance - June 30	\$ 1,870,723	\$ 1,139,378	\$ 735,307
Employee Positions	28	27	27
<u>GENERAL PURPOSE SCHOOL FUND</u>			
Estimated Revenues and Other Sources			
Local Taxes	\$ 2,132,166	\$ 2,018,023	\$ 2,129,851
State of Tennessee	\$ 17,951,219	\$ 18,413,133	\$ 18,090,000
Federal Government	\$ 545,351	\$ 460,000	\$ 478,000
Other Sources	\$ 1,375,963	\$ 849,650	\$ 312,150
Total Estimated Revenues & Other Sources	\$ 22,004,699	\$ 21,740,806	\$ 21,010,001
Estimated Expenditures and Other Uses			
Salaries	\$ 11,086,846	\$ 12,320,760	\$ 12,812,560
Other Costs	\$ 9,015,827	\$ 11,045,674	\$ 8,622,705
Total Estimated Expenditures and Other Uses	\$ 20,102,673	\$ 23,366,434	\$ 21,435,265
Estimated Beginning Fund Balance - July 1	\$ 4,840,717	\$ 6,742,743	\$ 5,117,115
Estimated Ending Fund Balance - June 30	\$ 6,742,743	\$ 5,117,115	\$ 4,691,851
Employee Positions	302	302	302

	Actual 2023-2024	Estimated 2024-2025	Estimated 2025-2026
<u>FEDERAL PROJECTS FUND</u>			
Estimated Revenues and Other Sources			
Federal Government	\$ 3,581,480	\$ 1,710,628	\$ 1,321,016
Total Estimated Revenues & Other Sources	\$ 3,581,480	\$ 1,710,628	\$ 1,321,016
Estimated Expenditures and Other Uses			
Federal Projects Costs	\$ 3,586,225	\$ 1,710,628	\$ 1,321,016
Total Estimated Expenditures and Other Uses	\$ 3,586,225	\$ 1,710,628	\$ 1,321,016
Estimated Beginning Fund Balance - July 1	\$ 170,763	\$ 166,018	\$ 166,018
Estimated Ending Fund Balance - June 30	\$ 166,018	\$ 166,018	\$ 166,018

CENTRAL CAFETERIA FUND

Estimated Revenues and Other Sources			
State of Tennessee	\$ 10,518	\$ 10,548	\$ 12,000
Federal Government	\$ 1,149,544	\$ 1,345,000	\$ 1,438,000
Other Sources	\$ 228,931	\$ 108,638	\$ 134,600
Total Estimated Revenues & Other Sources	\$ 1,388,993	\$ 1,464,186	\$ 1,584,600
Estimated Expenditures and Other Uses			
Salaries	\$ 557,181	\$ 584,225	\$ 642,620
Other Costs	\$ 1,077,828	\$ 1,188,767	\$ 1,067,250
Total Estimated Expenditures and Other Uses	\$ 1,635,009	\$ 1,772,992	\$ 1,709,870
Estimated Beginning Fund Balance - July 1	\$ 1,371,786	\$ 1,125,770	\$ 816,964
Estimated Ending Fund Balance - June 30	\$ 1,125,770	\$ 816,964	\$ 691,694
Employee Positions	32	32	32

DEBT SERVICE FUND

Estimated Revenues and Other Sources			
Local Taxes	\$ 2,260,750	\$ 1,611,108	\$ 1,622,333
Other Sources	\$ 75,600	\$ 151,599	\$ 151,715
Total Estimated Revenues & Other Sources	\$ 2,336,350	\$ 1,762,707	\$ 1,774,048
Estimated Expenditures and Other Uses			
Debt Service Cost	\$ 2,643,657	\$ 1,673,677	\$ 1,763,172
Total Estimated Expenditures and Other Uses	\$ 2,643,657	\$ 1,673,677	\$ 1,763,172
Estimated Beginning Fund Balance - July 1	\$ 4,089,884	\$ 3,782,577	\$ 3,871,608
Estimated Ending Fund Balance - June 30	\$ 3,782,577	\$ 3,871,608	\$ 3,882,484

DRUG CONTROL FUND

Estimated Revenues and Other Sources			
Other Sources	\$ 55,593	\$ 64,086	\$ 41,000
Total Estimated Revenues & Other Sources	\$ 55,593	\$ 64,086	\$ 41,000
Estimated Expenditures and Other Uses			
Drug Control Cost	\$ 57,690	\$ 120,840	\$ 69,640
Total Estimated Expenditures and Other Uses	\$ 57,690	\$ 120,840	\$ 69,640
Estimated Beginning Fund Balance - July 1	\$ 105,984	\$ 103,887	\$ 47,133
Estimated Ending Fund Balance - June 30	\$ 103,887	\$ 47,133	\$ 18,493

	Actual 2023-2024	Estimated 2024-2025	Estimated 2025-2026
<u>OTHER GENERAL GOV'T SPECIAL REVENUE FUND (ARPA)</u>			
Estimated Revenues and Other Sources			
Federal Government	\$ -	\$ 591,258	\$ -
Other Sources	\$ 32,932	\$ 12,494	\$ 2,000
Total Estimated Revenues & Other Sources	\$ 32,932	\$ 603,752	\$ 2,000
Estimated Expenditures and Other Uses			
General Government Costs	\$ 826,624	\$ 836,911	\$ 40,000
Total Estimated Expenditures and Other Uses	\$ 826,624	\$ 836,911	\$ 40,000
Estimated Beginning Fund Balance - July 1	\$ 1,084,849	\$ 291,157	\$ 57,999
Estimated Ending Fund Balance - June 30	\$ 291,157	\$ 57,999	\$ 19,999
<u>CAPITAL PROJECTS FUND</u>			
Estimated Revenues and Other Sources			
Local Taxes	\$ 255,349	\$ 627,885	\$ 640,342
Other Sources	\$ 608,753	\$ 385,000	\$ -
Total Estimated Revenues & Other Sources	\$ 864,102	\$ 1,012,885	\$ 640,342
Estimated Expenditures and Other Uses			
Capital Projects Cost	\$ 993,348	\$ 712,351	\$ 322,112
Total Estimated Expenditures and Other Uses	\$ 993,348	\$ 712,351	\$ 322,112
Estimated Beginning Fund Balance - July 1	\$ 382,616	\$ 253,370	\$ 553,904
Estimated Ending Fund Balance - June 30	\$ 253,370	\$ 553,904	\$ 872,134
<u>EDUCATION CAPITAL PROJECTS FUND</u>			
Estimated Revenues and Other Sources			
Local Taxes	\$ -	\$ 217,109	\$ 223,908
Other Sources	\$ -	\$ -	\$ -
Total Estimated Revenues & Other Sources	\$ -	\$ 217,109	\$ 223,908
Estimated Expenditures and Other Uses			
Capital Costs	\$ -	\$ 217,109	\$ 223,908
Total Estimated Expenditures and Other Uses	\$ -	\$ 217,109	\$ 223,908
Estimated Beginning Fund Balance - July 1	\$ -	\$ -	\$ -
Estimated Ending Fund Balance - June 30	\$ -	\$ -	\$ -