

STEWART COUNTY, TENNESSEE
PROPOSED BUDGET FOR THE
FISCAL YEAR ENDING JUNE 30, 2025

	Actual 2022-2023	Estimated 2023-2024	Estimated 2024-2025
<u>GENERAL FUND</u>			
Estimated Revenues and Other Sources			
Local Taxes	\$ 7,233,642	\$ 6,594,400	\$ 6,789,783
State of Tennessee	\$ 2,794,515	\$ 4,642,002	\$ 3,402,596
Federal Government	\$ 513,103	\$ 1,320,062	\$ 74,000
Other Sources	\$ 2,652,710	\$ 2,836,099	\$ 2,382,400
Total Estimated Revenues & Other Sources	\$ 13,193,970	\$ 15,392,563	\$ 12,648,779
Estimated Expenditures and Other Uses			
Salaries	\$ 6,322,385	\$ 7,107,653	\$ 7,510,407
Other Costs	\$ 6,167,618	\$ 8,265,339	\$ 5,598,431
Total Estimated Expenditures and Other Uses	\$ 12,490,003	\$ 15,372,992	\$ 13,108,838
Estimated Beginning Fund Balance - July 1	\$ 4,665,374	\$ 5,369,341	\$ 5,388,912
Estimated Ending Fund Balance - June 30	\$ 5,369,341	\$ 5,388,912	\$ 4,928,853
Employee Positions	181	181	181
<u>HIGHWAY/PUBLIC WORKS FUND</u>			
Estimated Revenues and Other Sources			
Local Taxes	\$ 279,131	\$ 326,180	\$ 322,770
State of Tennessee	\$ 2,464,789	\$ 4,951,799	\$ 3,628,041
Federal Government	\$ 60,453	\$ 26,497	\$ 650,000
Other Sources	\$ 299,749	\$ 310,891	\$ 305,900
Total Estimated Revenues & Other Sources	\$ 3,104,122	\$ 5,615,367	\$ 4,906,711
Estimated Expenditures and Other Uses			
Salaries	\$ 1,154,176	\$ 1,166,006	\$ 1,181,527
Other Costs	\$ 1,568,580	\$ 4,549,479	\$ 4,375,127
Total Estimated Expenditures and Other Uses	\$ 2,722,756	\$ 5,715,485	\$ 5,556,654
Estimated Beginning Fund Balance - July 1	\$ 1,193,509	\$ 1,574,875	\$ 1,474,757
Estimated Ending Fund Balance - June 30	\$ 1,574,875	\$ 1,474,757	\$ 824,814
Employee Positions	28	28	27
<u>GENERAL PURPOSE SCHOOL FUND</u>			
Estimated Revenues and Other Sources			
Local Taxes	\$ 2,701,576	\$ 1,899,868	\$ 2,018,023
State of Tennessee	\$ 15,860,140	\$ 18,583,003	\$ 18,103,000
Federal Government	\$ 268,635	\$ 293,000	\$ 448,000
Other Sources	\$ 624,350	\$ 232,650	\$ 340,650
Total Estimated Revenues & Other Sources	\$ 19,454,701	\$ 21,008,521	\$ 20,909,673
Estimated Expenditures and Other Uses			
Salaries	\$ 10,811,550	\$ 11,609,160	\$ 12,150,060
Other Costs	\$ 7,993,264	\$ 9,545,980	\$ 8,933,339
Total Estimated Expenditures and Other Uses	\$ 18,804,814	\$ 21,155,140	\$ 21,083,399
Estimated Beginning Fund Balance - July 1	\$ 4,190,830	\$ 4,840,717	\$ 4,694,098
Estimated Ending Fund Balance - June 30	\$ 4,840,717	\$ 4,694,098	\$ 4,520,372
Employee Positions	302	302	302

	Actual 2022-2023	Estimated 2023-2024	Estimated 2024-2025
<u>FEDERAL PROJECTS FUND</u>			
Estimated Revenues and Other Sources			
Federal Government	\$ 3,467,568	\$ 3,871,874	\$ 1,427,228
Total Estimated Revenues & Other Sources	\$ 3,467,568	\$ 3,871,874	\$ 1,427,228
Estimated Expenditures and Other Uses			
Federal Projects Costs	\$ 3,475,261	\$ 3,871,874	\$ 1,427,228
Total Estimated Expenditures and Other Uses	\$ 3,475,261	\$ 3,871,874	\$ 1,427,228
Estimated Beginning Fund Balance - July 1	\$ 178,456	\$ 170,763	\$ 170,763
Estimated Ending Fund Balance - June 30	\$ 170,763	\$ 170,763	\$ 170,763
<u>CENTRAL CAFETERIA FUND</u>			
Estimated Revenues and Other Sources			
State of Tennessee	\$ 10,102	\$ 10,518	\$ 11,500
Federal Government	\$ 1,184,842	\$ 1,104,732	\$ 1,235,000
Other Sources	\$ 231,934	\$ 178,405	\$ 192,900
Total Estimated Revenues & Other Sources	\$ 1,426,878	\$ 1,293,655	\$ 1,439,400
Estimated Expenditures and Other Uses			
Salaries	\$ 501,221	\$ 563,356	\$ 589,140
Other Costs	\$ 831,333	\$ 1,362,966	\$ 1,014,050
Total Estimated Expenditures and Other Uses	\$ 1,332,554	\$ 1,926,322	\$ 1,603,190
Estimated Beginning Fund Balance - July 1	\$ 1,277,462	\$ 1,371,786	\$ 739,119
Estimated Ending Fund Balance - June 30	\$ 1,371,786	\$ 739,119	\$ 575,329
Employee Positions	32	32	32
<u>DEBT SERVICE FUND</u>			
Estimated Revenues and Other Sources			
Local Taxes	\$ 1,441,148	\$ 2,223,845	\$ 1,599,904
Other Sources	\$ 1,483,038	\$ 75,601	\$ 151,599
Total Estimated Revenues & Other Sources	\$ 2,924,186	\$ 2,299,446	\$ 1,751,503
Estimated Expenditures and Other Uses			
Debt Service Cost	\$ 2,650,784	\$ 2,649,511	\$ 1,749,820
Total Estimated Expenditures and Other Uses	\$ 2,650,784	\$ 2,649,511	\$ 1,749,820
Estimated Beginning Fund Balance - July 1	\$ 3,816,482	\$ 4,089,884	\$ 3,739,819
Estimated Ending Fund Balance - June 30	\$ 4,089,884	\$ 3,739,819	\$ 3,741,502
<u>DRUG CONTROL FUND</u>			
Estimated Revenues and Other Sources			
Other Sources	\$ 56,645	\$ 34,330	\$ 30,300
Total Estimated Revenues & Other Sources	\$ 56,645	\$ 34,330	\$ 30,300
Estimated Expenditures and Other Uses			
Drug Control Cost	\$ 38,827	\$ 57,540	\$ 88,840
Total Estimated Expenditures and Other Uses	\$ 38,827	\$ 57,540	\$ 88,840
Estimated Beginning Fund Balance - July 1	\$ 88,166	\$ 105,984	\$ 82,774
Estimated Ending Fund Balance - June 30	\$ 105,984	\$ 82,774	\$ 24,234

	Actual 2022-2023	Estimated 2023-2024	Estimated 2024-2025
<u>OTHER GENERAL GOV'T SPECIAL REVENUE FUND (ARPA)</u>			
Estimated Revenues and Other Sources			
Federal Government	\$ 1,898,600	\$ -	\$ 591,258
Other Sources	\$ 1,696	\$ 28,786	\$ -
Total Estimated Revenues & Other Sources	\$ 1,900,296	\$ 28,786	\$ 591,258
Estimated Expenditures and Other Uses			
General Government Costs	\$ 639,050	\$ 842,169	\$ 525,000
Total Estimated Expenditures and Other Uses	\$ 639,050	\$ 842,169	\$ 525,000
Estimated Beginning Fund Balance - July 1	\$ (176,397)	\$ 1,084,849	\$ 271,466
Estimated Ending Fund Balance - June 30	\$ 1,084,849	\$ 271,466	\$ 337,724
<u>CAPITAL PROJECTS FUND</u>			
Estimated Revenues and Other Sources			
Local Taxes	\$ 273,776	\$ 244,905	\$ 620,345
Other Sources	\$ -	\$ 1,171,026	\$ -
Total Estimated Revenues & Other Sources	\$ 273,776	\$ 1,415,931	\$ 620,345
Estimated Expenditures and Other Uses			
Capital Projects Cost	\$ 122,221	\$ 1,579,319	\$ 297,112
Total Estimated Expenditures and Other Uses	\$ 122,221	\$ 1,579,319	\$ 297,112
Estimated Beginning Fund Balance - July 1	\$ 231,061	\$ 382,616	\$ 219,228
Estimated Ending Fund Balance - June 30	\$ 382,616	\$ 219,228	\$ 542,461
<u>SCHOOL BUS TRANSPORTATION FUND</u>			
Estimated Revenues and Other Sources			
Local Taxes	\$ -	\$ -	\$ -
Other Sources	\$ -	\$ -	\$ -
Total Estimated Revenues & Other Sources	\$ -	\$ -	\$ -
Estimated Expenditures and Other Uses			
School Bus Transportation Cost	\$ -	\$ -	\$ -
Total Estimated Expenditures and Other Uses	\$ -	\$ -	\$ -
Estimated Beginning Fund Balance - July 1	\$ 6,182	\$ 6,182	\$ 6,182
Estimated Ending Fund Balance - June 30	\$ 6,182	\$ 6,182	\$ 6,182
<u>EDUCATION CAPITAL PROJECTS FUND</u>			
Estimated Revenues and Other Sources			
Local Taxes	\$ -	\$ -	\$ 217,109
Other Sources	\$ -	\$ -	\$ -
Total Estimated Revenues & Other Sources	\$ -	\$ -	\$ 217,109
Estimated Expenditures and Other Uses			
Capital Costs	\$ -	\$ -	\$ 217,109
Total Estimated Expenditures and Other Uses	\$ -	\$ -	\$ 217,109
Estimated Beginning Fund Balance - July 1	\$ -	\$ -	\$ -
Estimated Ending Fund Balance - June 30	\$ -	\$ -	\$ -