

	A	B	C	D
1	Statement Of Proposed Operations	Audited	Estimated	
2	FOR THE FISCAL YEAR ENDING JUNE 30, 2026	Actual	Ending Budget	Estimated
3	Stewart County Highway/Public Works Fund	2023-2024	2024-2025	2025-2026
4				
5	ESTIMATED REVENUES			
6	40000 LOCAL TAXES			
7	40100 County Property Taxes			
8	40110 Current Property Tax	286,880	291,870	296,799
9	40120 Trustee's Collections - Prior Year	4,909	7,006	4,500
10	40125 Trustee's Collections - Bankruptcy	0	0	100
11	40130 Circuit/Clerk & Master Collections - Prior Years	2,804	2,083	2,900
12	40140 Interest and Penalty	1,251	1,045	1,300
13	40161 Payments in Lieu of Taxes - TVA	74	74	75
14	40162 Payments in Lieu of taxes-local utilities	22,759	23,433	22,561
15	40163 Payments in Lieu of taxes-other	0	0	100
16	40300 Statutory Local Taxes			
17	40320 Bank Excise Tax	2,147	1,473	2,000
18				
19	TOTAL LOCAL TAXES	320,824	326,984	330,335
20				
21	43000 CHARGES FOR CURRENT SERVICES			
22	43990 Other Charges for Services	597	5,660	5,000
23				
24	TOTAL CHARGES FOR CURRENT SERVICES	597	5,660	5,000
25				
26	44000 OTHER LOCAL REVENUES			
27	44100 Recurring Items			
28	44130 Sale of Materials-Supplies	0	0	2,000
29	44134 Sale of Diesel	30	15	50
30	44135 Sale of Gasoline	3,441	3,335	3,500
31	44145 Sale of Recycled Materials	0	0	0
32	44170 Miscellaneous Refunds	0	1,059	0
33	44500 Nonrecurring Items			
34	44530 Sale of Equipment	5,950	31,000	20,000
35	44560 Damages Recovered from Individuals	0	0	
36	TOTAL OTHER LOCAL REVENUES	9,421	35,409	25,550
37	46000 STATE OF TENNESSEE			
38	46400 Public Works Grants			
39	46410 Bridge Program	0	463,816	194,500
40	46420 State Aid Program	1,967,735	1,079,600	349,625
41	46490 Other Public Works Grants	0	0	0
42	46800 Other State Revenues			
43	46851 State Revenue Sharing - T.V.A.	71,238	71,238	117,000
44	46920 Gasoline and Motor Fuel Tax	2,373,469	2,401,277	2,400,000
45	46925 Hybrid/Electric Vehicle Registration Fee	9,605	24,900	21,000
46	46930 Petroleum Special Tax	9,049	9,049	9,049
47	46990 Other State Revenue	0	0	0
48	TOTAL STATE OF TENNESSEE	4,431,096	4,049,880	3,091,174
49	47000 FEDERAL GOVERNMENT			
50	47100 Federal Through State			
51	47230 Disaster Relief	0	0	0
52	47590 Other Federal Through State- flap grant-will match line 150	0	46,500	605,670
53	TOTAL FEDERAL GOVERNMENT	0	46,500	605,670
54	Total Estimated Revenues	4,761,938	4,464,433	4,057,729
55	49000 Other Sources (Non-Revenue)			

	A	B	C	D
56	49700 Insurance Recovery		0	0
57	49800 Transfers In	300,000	373,359	0
58	Total Estimated Revenues and Other Sources	5,061,938	4,837,792	4,057,729
59				
60				
61	ESTIMATED EXPENDITURES			
62	60000 HIGHWAYS			
63	61000 Administration			
64	101 County Official/Administrative Officer	95,388	100,377	103,521
65	119 Accountants/Bookkeepers	61,798	63,500	73,000
66	161 Secretary(s)	38,988	40,165	41,400
67	302 Advertising	864	745	1,000
68	307 Communication	2,399	2,467	2,800
69	317 Data Processing Services	13,183	13,656	14,474
70	320 Dues and Memberships	3,431	3,456	3,500
71	327 Freight Expenses	143	153	200
72	348 Postal Charges	456	266	400
73	349 Printing, Stationary and Forms	372	392	800
74	355 Travel	886	720	1,500
75	399 Other Contracted Services	299	299	500
76	413 Drugs and Medical Supplies	31	0	100
77	415 Electricity	5,878	5,900	8,000
78	435 Office Supplies	1,783	2,450	3,500
79	454 Water and Sewer	759	580	800
80	599 Other Charges	25	253	500
81	TOTAL ADMINISTRATION	226,683	235,379	255,995
82	62000 Highway and Bridge Maintenance			
83	141 Foremen	97,570	105,230	104,000
84	144 Equipment Operators - Heavy	212,578	202,400	209,000
85	145 Equipment Operators - Light	204,352	252,500	260,000
86	147 Truck Drivers	196,732	207,350	241,000
87	149 Laborers	149,066	113,000	160,000
88	351 Rentals	0	0	5,000
89	399 Other Contracted Services	25,865	8,250	25,000
90	403 Asphalt - Cold Mix	1,046	1,200	3,000
91	404 Asphalt - Hot Mix	355,188	306,000	380,000
92	405 Asphalt - Liquid	110,826	200,000	130,000
93	408 Concrete	4,184	2,850	15,000
94	409 Crushed Stone	192,531	254,000	215,000
95	420 Fertilizer, Lime, Chemicals and Seeds	0	0	500
96	427 Ice	1,097	1,150	3,000
97	428 Rip Rap	10,982	14,600	10,000
98	440 Pipe - Metal	31,259	101,800	60,000
99	443 Road Signs	237	3,800	4,000
100	444 Salt	18,545	18,322	25,000
101	447 Structural Steel	930	0	3,000
102	455 Wood Products	720	410	3,000
103	TOTAL HWY. & BRIDGE MAINTENANCE	1,613,708	1,792,862	1,855,500
104	63100 Operation & Maintenance Of Equip.			
105	141 Foremen	54,445	58,000	63,000
106	149 Laborers	41,905	43,050	44,500
107	327 Freight Expenses	2,271	2,750	4,000
108	329 Laundry Service	1,563	0	0
109	333 Licenses	41	123	100
110	336 Maintenance & Repair Services - Equipment	14,659	39,116	40,000

	A	B	C	D
111	351 Rentals	250	659	1,000
112	359 Disposal Fees	1,574	1,717	2,500
113	399 Other Contracted Services	0	2,250	3,000
114	412 Diesel Fuel	90,472	75,500	85,000
115	418 Equipment and Machinery Parts	66,035	61,200	70,000
116	422 Food Supplies	631	740	1,000
117	424 Garage Supplies	6,911	9,100	15,000
118	425 Gasoline	47,175	35,800	45,000
119	433 Lubricants	6,305	8,600	9,000
120	442 Propane Gas	2,942	4,222	4,500
121	450 Tires and Tubes	31,800	39,200	40,000
122	599 Other Charges	4,437	0	4,000
123	712 Heating & Air Conditioner Equipment	0	0	2,000
124	TOTAL OPERATION AND MAINTENANCE OF EQUIPMENT	373,416	382,027	433,600
125	65000 <u>Other Charges</u>			
126	502 Building and Contents Insurance	5,585	6,555	7,600
127	506 Liability Insurance	43,932	51,566	57,000
128	510 Trustee's Commission	31,002	31,800	35,000
129	511 Vehicle and Equipment Insurance	24,944	31,070	40,000
130	513 Worker's Compensation Insurance	34,475	34,257	36,000
131	599 Other Charges	472	480	800
132	TOTAL OTHER CHARGES	140,410	155,728	176,400
133	66000 <u>Employee Benefits</u>			
134	186 Longevity Pay	13,350	13,200	14,100
135	201 Social Security	66,764	69,450	81,500
136	204 State Retirement-Pensions	104,165	111,550	136,000
137	205 Employee & Dependent Insurance	898	885	1,000
138	206 Life Insurance	2,543	2,543	2,800
139	207 Medical Insurance	236,317	227,493	260,000
140	208 Dental Insurance	3,502	3,472	4,100
141	210 Unemployment Compensation	6,433	6,000	7,500
142	212 Employer Medicare	15,614	16,500	19,000
143	TOTAL EMPLOYEE BENEFITS	449,586	451,093	526,000
144	68000 <u>Capital Outlay</u>			
145	321 Engineering Services	0	42,360	40,000
146	705 Bridge Construction	0	430,649	150,000
147	707 Building Improvements	0	0	5,000
148	708 Communication Equipment	0	0	1,000
149	709 Data Processing Equipment	0	0	2,000
150	713 Highway Construction	500	46,500	605,670
151	714 Highway Equipment	46,591	1,012,608	60,000
152	719 Office Equipment	2,182	1,898	3,000
153	726 State Aid Projects	1,913,014	1,018,033	342,635
154	732 Building Purchases	0	0	5,000
155	TOTAL CAPITAL OUTLAY	1,962,287	2,552,048	1,214,305
157				
158	TOTAL ESTIMATED EXPENDITURES	4,766,090	5,569,137	4,461,800
159				
160	NET CHANGE IN FUND BALANCE OF ESTIMATED REVENUES AND OTHER SOURCES OVER ESTIMATED EXPENDITURES	295,848	-731,345	-404,071
162				
163	ESTIMATED BEGINNING FUND BALANCE, JULY 1	1,574,875	1,870,723	1,139,378
164				
165	ESTIMATED ENDING FUND BALANCE, JUNE 30	1,870,723	1,139,378	735,307