

	A	B	C	D
1	Statement Of Proposed Operations	Audited	Estimated	
2	FOR THE FISCAL YEAR ENDING JUNE 30, 2025	Actual	Ending Budget	Estimated
3	Stewart County Highway/Public Works Fund	2022-2023	2023-2024	2024-2025
4	ESTIMATED REVENUES			
5	40000 LOCAL TAXES			
6	40100 County Property Taxes			
7	40110 Current Property Tax	238,083	282,700	288,293
8	40120 Trustee's Collections - Prior Year	5,066	5,100	6,000
9	40125 Trustee's Collections - Bankruptcy	57	50	100
10	40130 Circuit/Clerk & Master Collections - Prior Years	3,851	3,000	4,000
11	40140 Interest and Penalty	1,260	1,300	1,400
12	40161 Payments in Lieu of Taxes - TVA	62	74	65
13	40162 Payments in Lieu of taxes-local utilities	28,971	33,356	21,862
14	40163 Payments in Lieu of taxes-other	0	0	50
15	40300 Statutory Local Taxes			
16	40320 Bank Excise Tax	1,781	600	1,000
17				
18	TOTAL LOCAL TAXES	279,131	326,180	322,770
19				
20	43000 CHARGES FOR CURRENT SERVICES			
21	43990 Other Charges for Services	21,580	1,447	5,000
22				
23	TOTAL CHARGES FOR CURRENT SERVICES	21,580	1,447	5,000
24				
25	44000 OTHER LOCAL REVENUES			
26	44100 Recurring Items			
27	44130 Sale of Materials-Supplies	644	0	300
28	44134 Sale of Diesel	11	44	100
29	44135 Sale of Gasoline	4,085	3,450	4,000
30	44145 Sale of Recycled Materials	0	0	500
31	44170 Miscellaneous Refunds	0	0	1,000
32	44500 Nonrecurring Items			
33	44530 Sale of Equipment	5,253	5,950	20,000
34	44560 Damages Recovered from Individuals	1,339	0	
35	TOTAL OTHER LOCAL REVENUES	11,332	9,444	25,900
36				
37	46000 STATE OF TENNESSEE			
38	46400 Public Works Grants			
39	46410 Bridge Program	0	486,337	100,000
40	46420 State Aid Program	0	2,005,175	1,047,754
41	46490 Other Public Works Grants	0	0	
42	46800 Other State Revenues			
43	46851 State Revenue Sharing - T.V.A.	71,238	71,238	71,238
44	46920 Gasoline and Motor Fuel Tax	2,384,502	2,380,000	2,400,000
45	46930 Petroleum Special Tax	9,049	9,049	9,049
46	46990 Other State Revenue		0	0
47	TOTAL STATE OF TENNESSEE	2,464,789	4,951,799	3,628,041
48	47000 FEDERAL GOVERNMENT			
49	47100 Federal Through State			
50	47230 Disaster Relief	59,453	26,497	0
51	47590 Other Federal Through State- flap grant-will match line 150	1,000	0	650,000
52	TOTAL FEDERAL GOVERNMENT	60,453	26,497	650,000
53	Total Estimated Revenues	2,837,285	5,315,367	4,631,711
54				
55	49000 Other Sources (Non-Revenue)			
56	49700 Insurance Recovery	16,837	0	0
57	49800 Transfers In	250,000	300,000	275,000

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58	dump trucks approved in 23/24 FY-purchase will be in 24/25FY			
59	Total Estimated Revenues and Other Sources	3,104,122	5,615,367	4,906,711
60				
61	ESTIMATED EXPENDITURES			
62	60000 HIGHWAYS			
63	61000 Administration			
64	101 County Official/Administrative Officer	90,636	95,388	100,377
65	119 Accountants/Bookkeepers	59,714	62,500	69,000
66	161 Secretary(s)	37,139	38,988	40,200
67	302 Advertising	1,200	1,008	1,500
68	307 Communication	2,611	2,290	2,800
69	317 Data Processing Services	12,612	13,183	13,427
70	320 Dues and Memberships	3,431	3,431	3,800
71	327 Freight Expenses	68	143	250
72	348 Postal Charges	360	378	700
73	349 Printing, Stationary and Forms	417	372	1,000
74	355 Travel	1,697	1,580	3,000
75	399 Other Contracted Services	299	299	500
76	413 Drugs and Medical Supplies	27	31	150
77	415 Electricity	5,550	5,900	8,000
78	435 Office Supplies	1,626	1,950	2,500
79	454 Water and Sewer	717	750	1,000
80	599 Other Charges	202	228	400
81	TOTAL ADMINISTRATION	218,306	228,419	248,604
82	62000 Highway and Bridge Maintenance			
83	141 Foremen	93,614	96,500	101,000
84	144 Equipment Operators - Heavy	164,767	211,650	176,000
85	145 Equipment Operators - Light	193,358	201,500	212,000
86	147 Truck Drivers	221,038	196,700	218,000
87	149 Laborers	184,907	153,250	148,000
88	351 Rentals	0	0	10,000
89	399 Other Contracted Services	15,965	25,865	25,000
90	403 Asphalt - Cold Mix	1,087	1,046	3,000
91	404 Asphalt - Hot Mix	122,273	400,000	360,000
92	405 Asphalt - Liquid	128,010	190,000	200,000
93	408 Concrete	27	4,090	20,000
94	409 Crushed Stone	203,790	199,000	200,000
95	420 Fertilizer, Lime, Chemicals and Seeds	0	0	300
96	427 Ice	960	2,200	4,000
97	428 Rip Rap	0	0	10,000
98	440 Pipe - Metal	34,378	31,229	45,000
99	443 Road Signs	3,365	1,235	4,000
100	444 Salt	8,556	18,545	23,000
101	447 Structural Steel	2,500	930	5,000
102	455 Wood Products	57	648	2,000
103	TOTAL HWY. & BRIDGE MAINTENANCE	1,378,652	1,734,388	1,766,300
104	63100 Operation & Maintenance Of Equip.			
105	141 Foremen	53,149	54,700	59,000
106	149 Laborers	41,654	41,480	44,500
107	327 Freight Expenses	1,864	2,200	3,500
108	329 Laundry Service	854	938	1,500
109	333 Licenses	41	82	200
110	336 Maintenance & Repair Services - Equipment	54,856	17,300	30,000
111	351 Rentals	0	250	1,500
112	359 Disposal Fees	1,483	1,580	2,000
113	399 Other Contracted Services	400	0	2,000
114	412 Diesel Fuel	102,087	93,000	120,000

	A	B	C	D
115	418 Equipment and Machinery Parts	48,465	67,500	65,000
116	422 Food Supplies	880	410	1,000
117	424 Garage Supplies	8,785	7,300	15,000
118	425 Gasoline	47,747	43,900	60,000
119	433 Lubricants	7,498	8,400	9,500
120	442 Propane Gas	3,298	3,800	5,000
121	450 Tires and Tubes	37,918	39,000	40,000
122	599 Other Charges	799	4,437	2,000
123	712 Heating & Air Conditioner Equipment	0	0	3,000
124	TOTAL OPERATION AND MAINTENANCE OF EQUIPMENT	411,778	386,277	464,700
125	65000 Other Charges			
126	502 Building and Contents Insurance	4,593	5,585	6,500
127	506 Liability Insurance	36,130	43,932	50,000
128	510 Trustee's Commission	30,137	30,740	35,000
129	511 Vehicle and Equipment Insurance	20,562	24,944	32,000
130	513 Worker's Compensation Insurance	36,736	34,475	40,000
131	599 Other Charges	571	480	1,000
132	TOTAL OTHER CHARGES	128,729	140,156	164,500
133	66000 Employee Benefits			
134	186 Longevity Pay	14,200	13,350	13,450
135	201 Social Security	66,066	67,000	77,000
136	204 State Retirement-Pensions	99,838	103,800	125,000
137	205 Employee & Dependent Insurance	889	907	1,200
138	206 Life Insurance	2,621	2,606	3,600
139	207 Medical Insurance	237,351	234,330	250,000
140	208 Dental Insurance	3,603	3,532	4,000
141	210 Unemployment Compensation	6,231	7,000	8,000
142	212 Employer Medicare	15,451	15,737	19,000
143	TOTAL EMPLOYEE BENEFITS	446,250	448,262	501,250
144	68000 Capital Outlay			
145	321 Engineering Services	0	42,360	20,000
146	705 Bridge Construction	0	464,241	80,000
147	707 Building Improvements	0	0	5,000
148	708 Communication Equipment	0	0	2,000
149	709 Data Processing Equipment	0	0	2,000
150	713 Highway Construction	1,000	0	650,000
151	714 Highway Equipment	136,950	337,993	620,500
152	719 Office Equipment	1,091	2,320	3,000
153	726 State Aid Projects	0	1,931,069	1,026,800
154	732 Building Purchases	0	0	2,000
155	TOTAL CAPITAL OUTLAY	139,041	2,777,983	2,411,300
157				
158	TOTAL ESTIMATED EXPENDITURES	2,722,756	5,715,485	5,556,654
159				
160	NET CHANGE IN FUND BALANCE OF ESTIMATED REVENUES AND OTHER SOURCES OVER ESTIMATED EXPENDITURES	381,366	-100,118	-649,943
161				
162				
163	ESTIMATED BEGINNING FUND BALANCE, JULY 1	1,193,509	1,574,875	1,474,757
164				
165	ESTIMATED ENDING FUND BALANCE, JUNE 30	1,574,875	1,474,757	824,814