

Statement Of Proposed Operations FOR THE FISCAL YEAR ENDING JUNE 30, 2027 Stewart County Highway/Public Works Fund		Audited Actual 2024-2025	Estimated Ending Budget 2025-2026	Projected Est. Budget 2026-2027
ESTIMATED REVENUES				
40000 LOCAL TAXES				
40100 County Property Taxes				
40110	Current Property Tax	296,718	295,000	360,564
40120	Trustee's Collections - Prior Year	7,115	8,900	9,000
40125	Trustee's Collections - Bankruptcy	0	0	100
40130	Circuit/Clerk & Master Collections - Prior Years	2,927	2,100	2,500
40140	Interest and Penalty	1,366	1,300	1,400
40161	Payments in Lieu of Taxes - TVA	74	74	75
40162	Payments in Lieu of taxes-local utilities	23,749	23,500	27,689
40163	Payments in Lieu of taxes-other	0	0	100
40300 Statutory Local Taxes				
40320	Bank Excise Tax	1,473	1,500	1,500
TOTAL LOCAL TAXES		333,422	332,374	402,928
43000 CHARGES FOR CURRENT SERVICES				
43990 Other Charges for Services				
43990	Other Charges for Services	5,660	2,145	3,000
TOTAL CHARGES FOR CURRENT SERVICES		5,660	2,145	3,000
44000 OTHER LOCAL REVENUES				
44100 Recurring Items				
44130	Sale of Materials/Supplies	2,651	0	0
44134	Sale of Diesel	0	15	15
44135	Sale of Gasoline	3,405	3,450	3,500
44145	Sale of Recycled Materials	0	0	0
44170	Miscellaneous Refunds	1,060	1,000	1,000
44500 Nonrecurring Items				
44530	Sale of Equipment	31,000	0	25,000
44560	Damages Recovered from Individuals			0
TOTAL OTHER LOCAL REVENUES		38,117	4,465	29,515
46000 STATE OF TENNESSEE				
46400 Public Works Grants				
46410	Bridge Program	463,816	0	0
46420	State Aid Program	941,969	388,946	0
46490	Other Public Works Grants	0	0	0
46800 Other State Revenues				
46851	State Revenue Sharing - T.V.A.	71,238	117,000	117,000
46920	Gasoline and Motor Fuel Tax	2,401,610	2,550,000	2,550,000
46925	Hybrid/Electric Vehicle Registration Fee	28,947	29,000	29,000
46930	Petroleum Special Tax	9,049	9,049	9,049
46990	Other State Revenue	0	0	0
TOTAL STATE OF TENNESSEE		3,916,629	3,093,995	2,705,049
47000 FEDERAL GOVERNMENT				
47100 Federal Through State				
47230	Disaster Relief	0	0	0
47590	Other Federal Through State-(flap grant-line 150 matches)	47,350	10,866	160,950
47680	Forest Service-(LBL)	0	0	150,000

TOTAL FEDERAL GOVERNMENT		47,350	10,866	310,950
Total Estimated Revenues		4,341,177	3,443,845	3,451,442
49000 Other Sources (Non-Revenue)				
49700 Insurance Recovery		0	0	0
49800 Transfers In		373,359	250,000	0
Total Estimated Revenues and Other Sources		4,714,536	3,693,845	3,451,442
ESTIMATED EXPENDITURES				
60000 HIGHWAYS				
61000 Administration				1,380,159
101 County Official/Administrative Officer		100,377	103,521	106,359
119 Accountants/Bookkeepers		64,702	70,800	78,900
161 Secretary(s)		40,165	41,371	43,500
302 Advertising		889	318	1,000
307 Communication		2,380	2,420	2,800
317 Data Processing Services		13,656	14,856	15,500
320 Dues and Memberships		3,456	3,083	4,000
327 Freight Expenses		153	80	250
348 Postal Charges		266	299	500
349 Printing, Stationary and Forms		379	185	800
355 Travel		654	500	2,000
399 Other Contracted Services		299	299	500
413 Drugs and Medical Supplies		30	73	100
415 Electricity		5,874	6,780	9,000
435 Office Supplies		2,657	1,976	3,500
454 Water and Sewer		665	615	800
599 Other Charges		251	330	500
TOTAL ADMINISTRATION		236,854	247,506	270,009
62000 Highway and Bridge Maintenance				
141 Foremen		106,809	103,900	112,000
144 Equipment Operators - Heavy		207,991	199,760	230,000
145 Equipment Operators - Light		253,914	248,385	228,000
147 Truck Drivers		211,689	256,560	298,500
149 Laborers		108,673	128,200	159,000
351 Rentals		0	0	5,000
399 Other Contracted Services		226,503	13,675	25,000
403 Asphalt - Cold Mix		1,200	1,239	3,000
404 Asphalt - Hot Mix		94,478	545,000	275,000
404-LBL Asphalt - Hot Mix		0	0	100,000
405 Asphalt - Liquid		202,685	130,000	150,000
408 Concrete		2,819	3,300	15,000
409 Crushed Stone		261,011	271,000	250,000
420 Fertilizer, Lime, Chemicals and Seeds		47	50	300
427 Ice		1,121	475	3,000
428 Rip Rap		11,477	14,300	15,000
440 Pipe - Metal		86,318	60,000	50,000
443 Road Signs		3,128	4,528	5,000
444 Salt		18,322	19,280	40,000
447 Structural Steel		0	30	3,000
455 Wood Products		410	182	3,000
TOTAL HWY. & BRIDGE MAINTENANCE		1,798,595	1,999,864	1,969,800
63100 Operation & Maintenance Of Equip.				
141 Foremen		57,853	60,600	65,000
149 Laborers		43,024	44,288	46,500
327 Freight Expenses		3,228	1,800	3,500

333	Licenses	123	41	100
336	Maintenance & Repair Services - Equipment	40,441	10,000	30,000
351	Rentals	659	490	1,000
359	Disposal Fees	1,711	2,168	3,000
399	Other Contracted Services	2,250	0	3,000
412	Diesel Fuel	70,458	81,475	80,000
418	Equipment and Machinery Parts	65,124	52,800	65,000
422	Food Supplies	988	1,350	2,000
424	Garage Supplies	9,681	11,500	15,000
425	Gasoline	32,585	35,900	40,000
433	Lubricants	7,572	7,000	9,000
442	Propane Gas	4,222	3,707	5,000
450	Tires and Tubes	34,641	31,000	40,000
599	Other Charges	1	4,254	4,000
TOTAL OPERATION AND MAINTENANCE OF EQUIPMENT		374,560	348,373	412,100
65000	Other Charges			
502	Building and Contents Insurance	6,555	7,397	8,500
506	Liability Insurance	51,566	58,193	65,000
510	Trustee's Commission	31,693	33,200	35,000
511	Vehicle and Equipment Insurance	31,070	33,042	37,000
513	Worker's Compensation Insurance	34,257	37,239	40,000
599	Other Charges	480	618	800
TOTAL OTHER CHARGES		155,621	169,689	186,300
66000	Employee Benefits			
186	Longevity Pay	13,150	13,350	12,400
201	Social Security	69,652	72,450	86,000
204	State Retirement-Pensions	110,213	113,955	153,000
205	Employee & Dependent Insurance	893	944	1,100
206	Life Insurance	2,516	2,498	3,000
207	Medical Insurance	226,235	249,075	283,000
208	Dental Insurance	3,444	3,567	4,500
210	Unemployment Compensation	6,281	7,209	7,300
212	Employer Medicare	16,290	17,000	20,500
TOTAL EMPLOYEE BENEFITS		448,674	480,048	570,800
68000	Capital Outlay			
321	Engineering Services	42,360	0	0
705	Bridge Construction	430,649	0	0
707	Building Improvements	0	0	5,000
708	Communication Equipment	425	0	1,000
709	Data Processing Equipment	0	0	2,000
713	Highway Construction	46,350	10,866	160,950
714	Highway Equipment	997,292	71,176	50,000
719	Office Equipment	1,897	975	3,000
726	State Aid Projects	921,020	381,406	0
732	Building Purchases	0	0	5,000
TOTAL CAPITAL OUTLAY		2,439,994	464,423	226,950
TOTAL ESTIMATED EXPENDITURES		5,454,298	3,709,903	3,635,959
NET CHANGE OF FUND BALANCE OF ESTIMATED REVENUES OVER ESTIMATED EXPENDITURES		-739,762	-16,058	-184,517
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