

Road and Bridge (Fund 131) Equity Balances

	Per State Audit 6/30/2024	Per State Audit 6/30/2025	Estimated 6/30/2026
Restricted	1,568,642.00	2,982,747.00	2,982,747.00
Total	1,568,642.00	2,982,747.00	2,982,747.00

		PRIOR	APPROVED	AMENDED	REQUESTED	PROPOSED	APPROVED
ACCT	DESCRIPTION	ACTUAL	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET
		2024-2025	2025-2026	2025-2026	2026-2027	2026-2027	2026-2027
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40100	Local Taxes						
40110	Current Property Tax	604,572.41	613,136.34	613,136.34	623,744.31	623,744.31	623,744.31
40120	Trustee's Collections - Prior Year	8,668.87	11,000.00	11,000.00	12,000.00	12,000.00	12,000.00
40130	Clerk & Master Collections - Prior Year	5,832.88	8,000.00	8,000.00	7,000.00	7,000.00	7,000.00
40140	Interest and Penalty	5,014.10	6,000.00	6,000.00	5,000.00	5,000.00	5,000.00
40150	Pick-Up Taxes	237.01	500.00	500.00	400.00	400.00	400.00
40161	Payments in Lieu of Taxes - TVA	21.52	0.00	0.00	25.00	25.00	25.00
40162	Payments in Lieu of Taxes - Local Utilities	2,735.02	3,200.00	3,200.00	3,000.00	3,000.00	3,000.00
40163	Payments in Lieu of Taxes - Other	778.63	450.00	450.00	1,200.00	1,200.00	1,200.00
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	Total Local Taxes	627,860.44	642,286.34	642,286.34	652,369.31	652,369.31	652,369.31
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		PRIOR	APPROVED	AMENDED	REQUESTED	PROPOSED	APPROVED
ACCT	DESCRIPTION	ACTUAL	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET
		2024-2025	2025-2026	2025-2026	2026-2027	2026-2027	2026-2027

40200	County Local Option Taxes						
40240	Wheel Tax	448,358.66	420,000.00	420,000.00	410,000.00	410,000.00	410,000.00
40285-DexTx	Adequate Facilities/Development Tax	85,176.65	52,000.00	52,000.00	55,000.00	55,000.00	55,000.00

	Total County Local Option Taxes	533,535.31	472,000.00	472,000.00	465,000.00	465,000.00	465,000.00

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		PRIOR	APPROVED	AMENDED	REQUESTED	PROPOSED	APPROVED
ACCT	DESCRIPTION	ACTUAL	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET
		2024-2025	2025-2026	2025-2026	2026-2027	2026-2027	2026-2027
40300	Statutory Local Taxes						
40320	Bank Excise Tax	0.00	0.00	0.00	0.00	0.00	0.00
	Total Statutory Local Taxes	0.00	0.00	0.00	0.00	0.00	0.00
Notes:							

		PRIOR	APPROVED	AMENDED	REQUESTED	PROPOSED	APPROVED
ACCT	DESCRIPTION	ACTUAL	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET
		2024-2025	2025-2026	2025-2026	2026-2027	2026-2027	2026-2027
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41500	Permits						
41590	Other Permits	200.00	200.00	200.00	200.00	200.00	200.00
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	Total Permits	200.00	200.00	200.00	200.00	200.00	200.00
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		PRIOR	APPROVED	AMENDED	REQUESTED	PROPOSED	APPROVED
ACCT	DESCRIPTION	ACTUAL	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET
		2024-2025	2025-2026	2025-2026	2026-2027	2026-2027	2026-2027
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44000	Other Local Revenues						
44110	Investment Income	0.00	200.00	200.00	0.00	0.00	0.00
44130	Sale of Materials and Supplies	3,966.15	3,000.00	3,000.00	3,000.00	3,000.00	3,000.00
44145	Sale of Recycled Materials	0.00	0.00	0.00	0.00	0.00	0.00
44170	Miscellaneous Refunds	22.00	0.00	0.00	0.00	0.00	0.00
44530	Sale of Equipment	92,670.00	3,000.00	67,100.00	50,000.00	50,000.00	50,000.00
44560	Damages Recovered From Individuals	0.00	0.00	0.00	0.00	0.00	0.00
44570	Contributions and Gifts	0.00	0.00	0.00	0.00	0.00	0.00
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	Total Other Local Revenues	96,658.15	6,200.00	70,300.00	53,000.00	53,000.00	53,000.00
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		PRIOR	APPROVED	AMENDED	REQUESTED	PROPOSED	APPROVED
ACCT	DESCRIPTION	ACTUAL	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET
		2024-2025	2025-2026	2025-2026	2026-2027	2026-2027	2026-2027
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46000	State of Tennessee						
46410	Bridge Program	456,964.84	835,000.00	835,000.00	884,906.00	884,906.00	884,906.00
46420	State Aid Program	6,098.50	450,360.00	450,360.00	631,060.00	631,060.00	631,060.00
46851	State Revenue Sharing - TVA	12,522.00	9,000.00	9,000.00	9,000.00	9,000.00	9,000.00
46920-10	Gasoline and Motor Fuel Tax - 1989 Tax	194,319.50	176,000.00	176,000.00	185,000.00	185,000.00	185,000.00
46920-11	Gasoline and Motor Fuel Tax	358,322.40	324,000.00	324,000.00	330,000.00	330,000.00	330,000.00
46920-12	Gasoline and Motor Fuel Tax	1,238,243.47	1,111,000.00	1,111,000.00	1,122,790.81	1,122,790.81	1,122,790.81
46920-13	Gasoline and Motor Fuel Tax - IMPROVE Act	625,254.60	560,000.00	560,000.00	560,000.00	560,000.00	560,000.00
46925	Hybrid/Electric Vehicle Registration Fee	29,122.62	25,000.00	25,000.00	27,000.00	27,000.00	27,000.00
46930	Gasoline Inspection Fees	27,213.62	25,000.00	25,000.00	26,000.00	26,000.00	26,000.00
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	Total State of Tennessee	2,948,061.55	3,515,360.00	3,515,360.00	3,775,756.81	3,775,756.81	3,775,756.81
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		PRIOR	APPROVED	AMENDED	REQUESTED	PROPOSED	APPROVED
		PRIOR	APPROVED	AMENDED	REQUESTED	PROPOSED	APPROVED
ACCT	DESCRIPTION	ACTUAL	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET
		2024-2025	2025-2026	2025-2026	2026-2027	2026-2027	2026-2027
47000	Federal Government						
47230	Disaster Relief	0.00	0.00	0.00	0.00	0.00	0.00
47303	COVID-19 Grant	0.00	0.00	0.00	0.00	0.00	0.00
	Total Federal Government	0.00	0.00	0.00	0.00	0.00	0.00
Notes:							

ACCT	DESCRIPTION	ACTUAL	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET
		2024-2025	2025-2026	2025-2026	2026-2027	2026-2027	2026-2027
49000	Other Sources						
49700	Insurance Recovery	17,692.35	0.00	0.00	0.00	0.00	0.00
49800	Transfers In	201,123.79	0.00	41,856.75	0.00	0.00	0.00
	Total Other Sources	218,816.14	0.00	41,856.75	0.00	0.00	0.00
	Total Revenues - Fund 131	4,425,131.59	4,636,046.34	4,742,003.09	4,946,326.12	4,946,326.12	4,946,326.12
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		PRIOR	APPROVED	AMENDED	REQUESTED	PROPOSED	APPROVED
ACCT	DESCRIPTION	ACTUAL	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET
		2024-2025	2025-2026	2025-2026	2026-2027	2026-2027	2026-2027
61000	Highway Administration						
101	Supervisor / Director	108,513.89	121,394.00	121,394.00	124,586.00	124,586.00	124,586.00
103	Administrative Assistant (1)	44,998.56	50,326.00	50,326.00	52,918.01	52,918.01	52,918.01
140	Salary Supplements	28,000.00	0.00	0.00	0.00	0.00	0.00
162	Clerical (1)	71,953.38	78,785.00	78,785.00	81,148.12	81,148.12	81,148.12
169	Part-Time Personnel	0.00	0.00	0.00	0.00	0.00	0.00
185	Educational Incentive - Other County Employees	1,200.00	1,200.00	1,200.00	1,500.00	1,500.00	1,500.00
187	Overtime Pay	1,994.80	0.00	0.00	0.00	0.00	0.00
	Salaries and Benefits	256,660.63	251,705.00	251,705.00	260,152.13	260,152.13	260,152.13
302	Advertising	992.99	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00
312	Contracts w/ Private Agencies	6,824.33	7,600.00	7,600.00	7,400.00	7,400.00	7,400.00
320	Dues and Memberships	3,349.00	3,349.00	3,349.00	3,349.00	3,349.00	3,349.00
331	Legal Services	2,400.00	1,000.00	1,000.00	800.00	800.00	800.00
333	Licenses	135.00	100.00	100.00	100.00	100.00	100.00
355	Travel	2,419.34	2,500.00	2,500.00	2,500.00	2,500.00	2,500.00
410	Custodial Supplies	0.00	0.00	0.00	0.00	0.00	0.00
413	Drugs and Medical Supplies	635.50	1,000.00	1,000.00	800.00	800.00	800.00
435	Office Supplies	847.80	1,000.00	1,000.00	800.00	800.00	800.00
499	Other Supplies and Materials	292.46	400.00	400.00	200.00	200.00	200.00
524	In Service/Staff Development	760.00	1,100.00	1,100.00	1,000.00	1,000.00	1,000.00
719	Office Equipment	1,258.91	500.00	500.00	4,000.00	4,000.00	4,000.00
	Operating Expenses	19,915.33	19,549.00	19,549.00	21,949.00	21,949.00	21,949.00
	Total Highway Administration	276,575.96	271,254.00	271,254.00	282,101.13	282,101.13	282,101.13
Notes:							

		PRIOR	APPROVED	AMENDED	REQUESTED	PROPOSED	APPROVED
ACCT	DESCRIPTION	ACTUAL	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET
		2024-2025	2025-2026	2025-2026	2026-2027	2026-2027	2026-2027
62000	Highway and Bridge Maintenance						
141	Foreman (3)	175,796.66	208,754.00	208,754.00	219,746.77	219,746.77	219,746.77
144	Equipment Operators (10)	510,788.54	535,633.00	469,633.00	544,151.40	544,151.40	544,151.40
147	Truck Drivers (9)	325,970.97	428,416.00	381,416.00	453,828.81	453,828.81	453,828.81
149	Laborers (1)	48,208.82	52,212.00	52,212.00	53,778.31	53,778.31	53,778.31
187	Overtime Pay	25,179.15	15,000.00	24,584.73	15,000.00	15,000.00	15,000.00
	Salaries and Benefits	1,085,944.14	1,240,015.00	1,136,599.73	1,286,505.29	1,286,505.29	1,286,505.29
351	Rentals	0.00	0.00	0.00	0.00	0.00	0.00
399	Other Contracted Services	694,366.06	71,260.26	471,260.26	25,000.00	25,000.00	25,000.00
399-01	Other Contracted Services - Striping	37,968.30	30,000.00	17,965.40	30,000.00	30,000.00	30,000.00
403	Asphalt - Cold Mix	23,411.58	20,000.00	33,588.42	30,000.00	30,000.00	30,000.00
404	Asphalt - Hot Mix	65,978.65	60,000.00	30,000.00	60,000.00	60,000.00	60,000.00
405	Asphalt - Liquid	151,068.55	130,000.00	156,700.00	130,000.00	130,000.00	130,000.00
409	Crushed Stone	105,399.39	75,000.00	117,409.59	115,000.00	115,000.00	115,000.00
438	Pipe - Plastic	0.00	0.00	0.00	15,000.00	15,000.00	15,000.00
440	Pipe - Metal	13,636.16	15,000.00	17,000.00	15,000.00	15,000.00	15,000.00
443	Road Signs	6,848.92	8,000.00	8,000.00	6,800.00	6,800.00	6,800.00
444	Salt	25,537.19	23,000.00	22,949.62	25,000.00	25,000.00	25,000.00
467	Fencing - Guard Rails	19,178.13	15,000.00	10,000.00	15,000.00	15,000.00	15,000.00
499	Other Supplies and Materials	5,508.27	6,000.00	6,000.00	6,000.00	6,000.00	6,000.00
	Operating Expenses	1,148,901.20	453,260.26	890,873.29	472,800.00	472,800.00	472,800.00
	Total Highway and Bridge Maintenance	2,234,845.34	1,693,275.26	2,027,473.02	1,759,305.29	1,759,305.29	1,759,305.29
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		PRIOR	APPROVED	AMENDED	REQUESTED	PROPOSED	APPROVED
ACCT	DESCRIPTION	ACTUAL	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET
		2024-2025	2025-2026	2025-2026	2026-2027	2026-2027	2026-2027
63100	Operation and Maintenance of Equipment						
141	Foreman (1)	69,207.23	73,432.00	73,432.00	75,634.58	75,634.58	75,634.58
142	Mechanics (3)	161,918.65	171,721.00	171,721.00	177,943.38	177,943.38	177,943.38
187	Overtime Pay	4,744.88	6,500.00	6,834.16	6,500.00	6,500.00	6,500.00
	Salaries and Benefits	235,870.76	251,653.00	251,987.16	260,077.96	260,077.96	260,077.96
412	Diesel Fuel	53,998.91	75,000.00	50,000.00	60,000.00	60,000.00	60,000.00
417	Equipment Parts - Light	18,246.05	20,000.00	20,000.00	25,000.00	25,000.00	25,000.00
418	Equipment and Machinery Parts	56,996.50	72,000.00	100,146.26	75,000.00	75,000.00	75,000.00
424	Garage Supplies	3,615.46	6,000.00	6,000.00	5,000.00	5,000.00	5,000.00
425	Gasoline	44,063.74	45,000.00	45,000.00	45,000.00	45,000.00	45,000.00
433	Lubricants	4,487.96	7,000.00	7,000.00	6,500.00	6,500.00	6,500.00
442	Propane Gas	2,963.31	3,500.00	2,416.91	3,000.00	3,000.00	3,000.00
446	Small Tools	868.49	1,100.00	418.08	600.00	600.00	600.00
450	Tires and Tubes	25,181.30	25,000.00	25,000.00	25,000.00	25,000.00	25,000.00
451	Uniforms	12,737.58	12,100.00	13,600.00	12,000.00	12,000.00	12,000.00
	Operating Expenses	223,159.30	266,700.00	269,581.25	257,100.00	257,100.00	257,100.00
	Total Operation and Maintenance of Equipment	459,030.06	518,353.00	521,568.41	517,177.96	517,177.96	517,177.96
Notes:							

		PRIOR	APPROVED	AMENDED	REQUESTED	PROPOSED	APPROVED
ACCT	DESCRIPTION	ACTUAL	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET
		2024-2025	2025-2026	2025-2026	2026-2027	2026-2027	2026-2027
65000	Other Charges						
307	Communication	3,749.71	4,200.00	4,200.00	3,700.00	3,700.00	3,700.00
415	Electricity	9,718.83	10,300.00	10,391.45	11,500.00	11,500.00	11,500.00
454	Water and Sewer	856.76	900.00	900.00	700.00	700.00	700.00
502	Building and Contents Insurance	23,797.00	30,000.00	22,803.00	26,000.00	26,000.00	26,000.00
510	Trustee's Commission	42,585.07	52,395.60	52,395.60	55,666.75	55,666.75	55,666.75
511	Vehicle and Equipment Insurance	28,606.00	33,000.00	28,759.00	32,000.00	32,000.00	32,000.00
513	Workers' Compensation Insurance	54,294.21	62,500.00	50,408.55	60,000.00	60,000.00	60,000.00
	Total Other Charges	163,607.58	193,295.60	169,857.60	189,566.75	189,566.75	189,566.75
Notes:							

		PRIOR	APPROVED	AMENDED	REQUESTED	PROPOSED	APPROVED
ACCT	DESCRIPTION	ACTUAL	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET
		2024-2025	2025-2026	2025-2026	2026-2027	2026-2027	2026-2027
66000	Employee Benefits						
186	Longevity Pay	24,000.00	26,200.00	20,500.00	23,500.00	23,500.00	23,500.00
201	Social Security	116,987.16	135,372.18	135,372.18	130,483.00	130,483.00	130,483.00
204	State Retirement	94,806.85	119,799.96	119,799.96	130,626.00	130,626.00	130,626.00
206	Employee Life Insurance	2,486.76	3,000.00	3,000.00	2,600.00	2,600.00	2,600.00
207	Employee Medical Insurance	287,662.04	365,000.00	365,000.00	370,000.00	370,000.00	370,000.00
209	Disability Insurance	4,403.15	5,000.00	5,000.00	5,000.00	5,000.00	5,000.00
	Total Employee Benefits	530,345.96	654,372.14	648,672.14	662,209.00	662,209.00	662,209.00
Notes:							

		PRIOR	APPROVED	AMENDED	REQUESTED	PROPOSED	APPROVED
ACCT	DESCRIPTION	ACTUAL	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET
		2024-2025	2025-2026	2025-2026	2026-2027	2026-2027	2026-2027
68000	Capital Outlay						
705	Bridge Construction	447,759.02	835,000.00	587,756.55	884,906.00	884,906.00	884,906.00
714	Highway Equipment	0.00	0.00	149,409.31	0.00	0.00	0.00
718	Motor Vehicles	355,605.59	20,000.00	86,547.44	20,000.00	20,000.00	20,000.00
726	State Aid Projects	738,581.20	450,360.00	697,603.45	631,060.00	631,060.00	631,060.00
790	Other Equipment	71,295.62	0.00	0.00	0.00	0.00	0.00
	Total Capital Outlay	1,613,241.43	1,305,360.00	1,521,316.75	1,535,966.00	1,535,966.00	1,535,966.00
Notes:							

		PRIOR	APPROVED	AMENDED	REQUESTED	PROPOSED	APPROVED
ACCT	DESCRIPTION	ACTUAL	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET
		2024-2025	2025-2026	2025-2026	2026-2027	2026-2027	2026-2027
99100	Transfers Out						
590	Transfers to Other Funds	2,278.00	0.00	0.00	0.00	0.00	0.00
	Total Capital Projects	2,278.00	0.00	0.00	0.00	0.00	0.00
	Total Expenditures - Fund 131	5,279,924.33	4,635,910.00	5,160,141.92	4,946,326.13	4,946,326.13	4,946,326.13
Notes:							