


Loudon County
Highway Department Fund 131
Fiscal Year Ending June 30, 2025

	A	B	C	D	E	F	G	H	J	K
1				Highway Fund 131						
2						2022-2023	2023-2024	2024-2025	2024-2025	2024-2025
3				5/24/24 10:10 AM		Year-End	Budget or	Department	Budget Comm	Approved
4						Audited	Estimated	Request	Recommendation	Budget
5										24-Jun-24
6				100%		98%	# Pennies			
7										
8				260,666		255,453	2.44		Property Tax Calculation	
9										
10										
11										
12	REVENUE									
13	40000	Local Taxes								
14		40110		Current Property Taxes		746,357	587,608	733,614	623,305	
15		40120		Trustee's Pr Yr		4,635	9,000	9,000	9,000	
16		40125		Trustee's Collections-Bankruptcy		52	45	50	50	
17		40130		Clerk and Master's Pr Yr		2,865	4,000	4,000	4,000	
18		40140		Interest and Penalty		1,558	2,000	2,000	2,000	
19		40163	TATE	Payment-in-Lieu of Tax (Ends 12/31/2026)		18,197	18,197	18,197	18,197	
20		40280		Mineral Severance Tax		88,655	90,000	90,000	90,000	
21		40320		Bank Excise Tax		4,550	4,000	4,000	4,000	
22		40390		Other Statutory Local Taxes						
23										
24				Total Local Revenue		866,869	714,850	860,861	750,552	0
25										
26										
27										
28	43000	Charges for Services								
29		43190		Other General Ser Charges						
30										
31				Total Charges for Services		0	0	0	0	0
32										
33										
34										
35										

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4						Audited	Estimated	Request	Recommendation	Budget
36	44000			Other Local Revenue						
37		44110		Investment Income						
38		44120		Lease/Rentals						
39		44130		Sale of Materials & Supplies		9,973	5,000	5,000	5,000	
40		44145		Sale of Recycled Materials		729	200	200	200	
41		44160		Retirees' Insurance Payments		8,557				
42		44160-RET-LIF		Retirees' Life Insurance Pmts			700	700	700	
43		44160-RET-MED		Retirees' Medical Insurance Pmts			22,000	22,000	22,000	
44		44160-RET-DEN		Retirees' Dental Insurance Pmts			4,000	4,000	4,000	
45		44170		Miscellaneous Refunds		2,137	2,000	2,000	2,000	
46		44520		Insurance Recovery						
47		44530	GOVDL	Sale of Equipment - GovDeals						
48		44560		Damages Recovered from Individuals		7,864				
49		44570		Contributions and Gifts						
50		44990		Other Local Revenue						
51										
52				Total Other Local Revenue		29,260	33,900	33,900	33,900	0
53										

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4						Audited	Estimated	Request	Recommendation	Budget
54	46000	State of Tennessee								
55		46410		Bridge Program			704,132	777,332	777,332	
56		46420	STAID	State Aid Program		325,087	1,665,300	1,199,518	1,199,518	
57		46490		Other Public Works Grants						
58		46920		Gasoline and Motor Fuel Tax		2,403,905	2,381,044	2,390,925	2,390,925	
59		46920	GAS03	Gasoline and Motor Fuel Tax		0				
60		46920	GAS89	Gasoline and Motor Fuel Tax		0				
61		46920	GASIM	Gasoline and Motor Fuel Tax		0				
62		46920	GASMF	Gasoline and Motor Fuel Tax		0				
63		46930		Petroleum Special Tax		36,367	31,000	31,000	31,000	
64		46980		Other State Grants						
65										
66				Total State of Tennessee		2,765,359	4,781,476	4,398,775	4,398,775	0
67										
77										
78	49000	Other Sources								
79		49600	TRADE	Proceeds from Sale of Capital - Trade-in on Vehicles						
80		49700		Insurancy Recovery		24,016				
81		49800		Transfers In (Sports Gaming Tax)		35,000	35,000	80,000	86,915	
82		49800		Transfers In (From Cap. Projects for Explorer-Trade In Vehicle)			35,000			
83		49800		Transfers In (From Co. General for 1X payment)			10,865			
84		49800	ARPA	Transfers In		26,218				
85										
86				Total Other Sources		85,234	80,865	80,000	86,915	0
87										
88										
89										
90	TOTAL AVAILABLE FUNDS					3,746,722	5,611,091	5,373,536	5,270,142	0

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4						Audited	Estimated	Request	Recommendation	Budget
91										
92	EXPENDITURES									
93	61000	Administration								
94										
95		101		County Official		106,901	112,246	117,858	117,858	
96		103		Assistant		79,605	77,987	80,326	80,326	
97		141		Foremen		54,946	73,892	75,370	75,370	
98		142		Mechanic(s)		44,892	50,236	52,236	52,236	
99		144		Equipment Operators - Heavy		212,516	237,941	287,881	287,881	
100		145		Equipment Operators - Light		314,134	367,136	389,500	389,500	
101		147		Truck Drivers		62,263	87,700	129,640	129,640	
102		161		Secretary		48,483	51,764	53,764	53,764	
103		169		Part-time Personnel						
104		186	ARPA	Longevity Pay		23,000				
105		187		Overtime Pay		35,635	25,000	35,000	35,000	
106		302		Advertising			150	150	150	
107		320		Dues and Memberships		4,490	5,000	5,000	5,000	
108		331		Legal Services			500	500	500	
109		348		Postal Charges		15	150	150	150	
110		349		Printing, Stationery and Forms		2,764	1,500	1,500	1,500	
111		355		Travel		1,280	4,000	4,000	4,000	
112		399		Other Contracted Services				3,500	3,500	
113		414		Duplicating Supplies		128	210	210	210	
114		435		Office Supplies		4,109	2,000	2,000	2,000	
115		524		In Service/Staff Development		367	500	500	500	
116		711		Furniture and Fixtures		1,475				
117		719		Office Equipment		5,305	1,000	1,500	1,500	
118										
119				Total Administration		1,002,308	1,098,912	1,240,585	1,240,585	0
120										
121										
122										
123										

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4						Audited	Estimated	Request	Recommendation	Budget
124	62000			Highways and Bridges						
125										
126		321		Engineering Services						
127		351		Rentals		2,622	4,500	4,500	4,500	
128		399		Other Contracted Services		139,950	51,000	51,000	51,000	
129		399	FY20	Other Contracted Services		1,193				
130		402		Asphalt		641,779	732,962	700,000	700,000	
131		403		Asphalt - Cold Mix		11,780	10,000	40,000	40,000	
132		404		Asphalt - Hot Mix		60,735	137,000	60,000	60,000	
133		408		Concrete		1,472	1,000	1,000	1,000	
134		409		Crushed Stone		75,498	50,000	100,000	100,000	
135		436		Other Road Materials		12,835	8,000	8,000	8,000	
136		436	FY22	Other Road Materials		61				
137		438		Pipe		29,134	25,000	30,000	30,000	
138		443		Road Signs		24,995	25,000	25,000	25,000	
139		444		Salt		18,207	25,000	25,000	25,000	
140		445		Sand			1,000	1,000	1,000	
141		468		Chemicals		918	1,500	1,500	1,500	
142		499		Other Supplies & Materials		11,902	10,000	10,000	10,000	
143										
144				Total Highway and Bridges		1,033,081	1,081,962	1,057,000	1,057,000	0
145										
146										
147										
148										
149										
150										
151										

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4						Audited	Estimated	Request	Recommendation	Budget
152	63100			Operation and Maintenance of Equipment						
153										
154		336		Maintenance & Repair - Equipment		28,426	40,000	40,000	40,000	
155		338		Maintenance & Repair of Vehicles		500	1,134	5,000	5,000	
156		353		Towing Services		450	1,000	1,000	1,000	
157		359		Disposal Fees		2,112	4,000	4,000	4,000	
158		412		Diesel Fuel		80,288	70,500	77,000	77,000	
159		416		Equipment Parts - Heavy		40,855	35,200	35,000	35,000	
160		417		Equipment Parts - Light		134,244	105,956	105,000	105,000	
161		425		Gasoline		40,445	35,073	35,000	35,000	
162		433		Lubricants		6,890	5,000	5,000	5,000	
163		450		Tires and Tubes		35,094	39,927	40,000	40,000	
164		499		Other Supplies and Materials		7,691	10,000	10,000	10,000	
165		599		Other Charges		600	5,000	5,000	5,000	
166										
167				Total Operation/Main Equip		377,595	352,790	362,000	362,000	0
168										
169										

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4						Audited	Estimated	Request	Recommendation	Budget
170	65000		Other Charges							
171										
172		307	Communication			3,421	14,000	14,000	14,000	
173		307	WIRE	Communication		6,089				
174		347	Pest Control			518	1,000	1,000	1,000	
175		399	Other Contracted Services			452	4,000	4,000	4,000	
176		410	Custodial Supplies			1,405	2,000	2,000	2,000	
177		413	Drugs and Medical Supplies			1,042	1,700	1,700	1,700	
178		415	Electricity			12,824	11,000	11,000	11,000	
179		424	Garage Supplies			3,361	2,000	2,000	2,000	
180		427	Ice			530	700	700	700	
181		451	Uniforms			22,085	30,000	25,000	25,000	
182		506	Liability Insurance			105,992	101,456	101,456	101,456	
183		508	Premiums on Bonds			367	700	700	700	
184		510	Trustee's Commission			40,432	30,000	35,000	35,000	
185		599	Other Charges			1,350	2,000	2,000	2,000	
186		708	Communication Equipment							
187										
188			Total Other Charges			199,868	200,556	200,556	200,556	0
189										

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4						Audited	Estimated	Request	Recommendation	Budget
190	66000		Employee Benefits							
191										
192		201		Social Security		56,784	67,202	75,738	75,738	
193		204		State Retirement - Pensions		65,411	72,730	81,968	81,968	
194		205		Employee and Dependent Insurance			2,000	2,000	2,000	
195		206		Life Insurance		4,558	3,542	3,901	3,901	
196		206	RET-LIF	Life Insurance - Retirees		0	1,306	1,306	1,306	
197		207		Medical Insurance		266,199	275,097	310,328	331,814	
198		207	RET-MED	Medical Insurance - Retirees		0	15,077	15,077	16,127	
199		207	SRHTH	Medical Insurance - Sr. Health		0	26,988	26,988	26,988	
200		208		Dental Insurance		17,699	15,307	17,006	17,006	
201		208	RET-DEN	Dental Insurance - Retirees		0	3,812	3,812	3,812	
202		210		Unemployment Compensation		433	5,000	5,000	5,000	
203		212		Employer Medicare		13,280	15,717	17,713	17,713	
204		513		Workers' Compensation Insurance		47,238	53,463	53,463	53,463	
205										
206				Total Employee Benefits		471,602	557,241	614,300	636,836	0
207										
208										
209										

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210	68000	Capital Outlay								
211		321		Engineering Services						
212		339	BRIDG	Matching Share			3,515	3,886	3,886	
213		339	STBGP	Matching Share		6,112				
214		339	STAID	Matching Share			19,950	14,395	14,395	
215		404		Asphalt-Hot Mix						
216		409		Crushed Stone			3,000	3,000	3,000	
217		705		Bridge Construction			704,132	777,332	777,332	
218		708		Communication Equipment		2,997				
219		714		Highway Equipment		194,549	207,996	100,000	100,000	
220		718		Motor Vehicles		61,611	17,038	50,000	50,000	
221		718	TRADE	Motor Vehicles - Trade-in Program						
222		726	STAID	State Aid Projects		299,494	1,665,300	1,199,518	1,199,518	
223		790		Other Equipment						
224										
225				Total Capital Outlay		564,763	2,620,931	2,148,131	2,148,131	0
226										
227										
228	99100	Transfers Out								
229		590		Transfers to Other Funds (Fund 171 Tractor/Mower)						
230		590		Transfers to Other Funds (Fund 151 Debt Pmt)						
231										
232				Total Transfers Out		0	0	0	0	0
233										
234		TOTAL EXPENDITURES/TRANSFERS OUT				3,649,217	5,912,392	5,622,572	5,645,108	0

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235										
236										
237										
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242										
243										
244										
245										
246										
247				TOTAL REVENUE		3,746,722	5,611,091	5,373,536	5,270,142	0
248				TOTAL EXPENDITURE/TRFS		3,649,217	5,912,392	5,622,572	5,645,108	0
249				EFFECT ON FUND BALANCE		97,505	(301,301)	(249,036)	(374,966)	0
250										
251										
252				BEG BAL - June 30 2022 Audited Total Fund Balance		1,759,436	1,637,759	1,336,458	1,336,458	1,336,458
253										
254				June 30 2023 Audited Total Fund Balance		1,856,941				
255						0				
256										
257				June 30 2023 Audited Committed Fund Balance		1,856,941				
258				June 30 2023 Audited Encumbrances		219,182				
259				Plus Liquidated PY Encumbrance		0				
260										
261				July 1 2023 Available Restricted Fund Balance		1,637,759	1,336,458	1,087,422	961,492	1,336,458
262										
263										
264										
265										
266										
267										