

Loudon County
Highway Department Fund 131
Fiscal Year Ending June 30, 2026

	A	B	C	D	E	F	G	H	J
1				Highway Fund 131					
2						2023-2024	2024-2025	2025-2026	2025-2026
3				5/28/25 8:50 AM		Year-End	Budget or	Department	Budget Comm
4						Audited	Estimated	Request	Recommendation
5									
6				100%		98%	# Pennies		
7								Property Tax Calculation	
8				269,022		263,642	2.44		
9									
10									
11									
12	REVENUE								
13	40000	Local Taxes							
14		40110		Current Property Taxes		603,035	623,305	650,000	643,285
15		40120		Trustee's Pr Yr		10,122	9,000	9,000	9,000
16		40125		Trustee's Collections-Bankruptcy		104	50	50	50
17		40130		Clerk and Master's Pr Yr		6,368	4,000	4,000	4,000
18		40140		Interest and Penalty		2,306	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		83,763	90,000	90,000	90,000
21		40320		Bank Excise Tax		3,963	4,000	4,000	4,000
22		40390		Other Statutory Local Taxes					
23									
24				Total Local Revenue		727,858	750,552	777,247	770,532
25									
26									
27									
28	43000	Charges for Services							
29		43190		Other General Ser Charges					
30									
31				Total Charges for Services		0	0	0	0

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32									
33	44000	Other Local Revenue							
34		44110		Investment Income					
35		44120		Lease/Rentals					
36		44130		Sale of Materials & Supplies		7,906	5,000	5,000	5,000
37		44145		Sale of Recycled Materials		1,043	200	250	250
38		44160		Retirees' Insurance Payments		5,722			
39		44160-RET-LIF		Retirees' Life Insurance Pmts			700	700	700
40		44160-RET-MED		Retirees' Medical Insurance Pmts			22,000	22,000	22,000
41		44160-RET-DEN		Retirees' Dental Insurance Pmts			4,000	4,000	4,000
42		44170		Miscellaneous Refunds			2,000	2,000	2,000
43		44520		Insurance Recovery					
44		44530	GOVDL	Sale of Equipment - GovDeals		175,881			
45		44560		Damages Recovered from Individuals					
46		44570		Contributions and Gifts					
47		44990		Other Local Revenue					
48									
49				Total Other Local Revenue		190,552	33,900	33,950	33,950
50									

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51	46000	State of Tennessee							
52		46410		Bridge Program			777,332	850,933	850,933
53		46420	STAID	State Aid Program		1,815,184	1,199,518	956,978	956,978
54		46490		Other Public Works Grants					
55		46920		Gasoline and Motor Fuel Tax		2,401,984	2,390,925	2,400,000	2,400,000
56		46920	GAS03	Gasoline and Motor Fuel Tax					
57		46920	GAS89	Gasoline and Motor Fuel Tax					
58		46920	GASIM	Gasoline and Motor Fuel Tax					
59		46920	GASMF	Gasoline and Motor Fuel Tax					
60		46925		Hybrid/Electric Vehicle Registration		9,721		9,800	9,800
61		46930		Petroleum Special Tax		36,367	31,000	32,600	32,600
62		46980		Other State Grants					
63									
64				Total State of Tennessee		4,263,256	4,398,775	4,250,311	4,250,311
65									
75	49000	Other Sources							
76		49600	TRADE	Proceeds from Sale of Capital - Trade-in on Vehicles		69,000		67,000	67,000
77		49700		Insurancy Recovery		4,500	84,000		
78		49800		Transfers In (Sports Gaming Tax)		35,000	86,915	87,000	87,000
79		49800		Transfers In (From Cap. Projects for Explorer-Trade In Vehicle)					
80		49800		Transfers In (From Co. General for 1X payment)		10,865			
81		49800	ARPA	Transfers In			12,375		
82									
83				Total Other Sources		119,365	183,290	154,000	154,000
84									
85									
86	TOTAL AVAILABLE FUNDS					5,301,031	5,366,517	5,215,508	5,208,793

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4						Audited	Estimated	Request	Recommendation
87									
88	EXPENDITURES								
89	61000	Administration							
90									
91		101		County Official		112,246	117,858	121,394	121,394
92		103		Assistant		77,980	80,618	83,200	83,325
93		141		Foremen		76,537	75,649	78,208	78,375
94		142		Mechanic(s)		50,233	52,430	54,226	55,245
95		144		Equipment Operators - Heavy		240,266	285,716	298,813	302,848
96		145		Equipment Operators - Light		359,423	390,368	405,226	413,380
97		147		Truck Drivers		84,500	130,124	141,856	138,674
98		161		Secretary		51,751	53,954	55,744	56,764
99		169		Part-time Personnel					
100		187		Overtime Pay		57,948	35,000	35,000	35,000
101		189	1XPMT	Other Salaries - 1 time payment			10,500		
102		302		Advertising			150	150	150
103		320		Dues and Memberships		4,766	5,000	5,000	5,000
104		331		Legal Services			500	500	500
105		348		Postal Charges		86	150	150	150
106		349		Printing, Stationery and Forms		650	1,500	1,000	1,000
107		355		Travel		1,471	4,000	4,000	4,000
108		399		Other Contracted Services		1,650	3,500	2,000	2,000
109		414		Duplicating Supplies		210	210	250	250
110		435		Office Supplies		697	2,000	2,000	2,000
111		524		In Service/Staff Development		528	500	750	750
112		711		Furniture and Fixtures			120	200	200
113		719		Office Equipment			1,380	1,000	1,000
114									
115				Total Administration		1,120,942	1,251,227	1,290,667	1,302,005

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120	62000	Highways and Bridges							
121									
122		321		Engineering Services					
123		351		Rentals		2,490	4,500	2,500	2,500
124		399		Other Contracted Services		42,632	51,000	50,000	50,000
125		399	FY20	Other Contracted Services					
126		402		Asphalt		732,961	700,000	700,000	700,000
127		403		Asphalt - Cold Mix		4,960	10,000	10,000	10,000
128		404		Asphalt - Hot Mix		65,859	112,000	100,000	100,000
129		408		Concrete		762	1,000	1,000	1,000
130		409		Crushed Stone		66,911	85,000	85,000	85,000
131		436		Other Road Materials		4,788	8,000	6,000	6,000
132		436	FY22	Other Road Materials					
133		438		Pipe		31,092	30,000	25,000	25,000
134		443		Road Signs		8,967	18,000	15,000	15,000
135		444		Salt		24,302	25,000	25,000	25,000
136		445		Sand			1,000	1,000	1,000
137		468		Chemicals		900	1,500	1,500	1,500
138		499		Other Supplies & Materials		8,756	10,000	10,000	10,000
139									
140				Total Highway and Bridges		995,380	1,057,000	1,032,000	1,032,000
141									
142									
143									
144									
145									
146									
147									

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148	63100			Operation and Maintenance of Equipment					
149									
150		336		Maintenance & Repair - Equipment		18,948	40,000	25,000	25,000
151		338		Maintenance & Repair of Vehicles		464	5,000	5,000	5,000
152		353		Towing Services		1,775	1,000	1,000	1,000
153		359		Disposal Fees		3,957	4,000	2,000	2,000
154		412		Diesel Fuel		79,198	77,000	75,000	75,000
155		416		Equipment Parts - Heavy		37,789	35,000	30,000	30,000
156		417		Equipment Parts - Light		128,054	105,000	100,000	100,000
157		425		Gasoline		33,214	35,000	35,000	35,000
158		433		Lubricants			5,000	2,500	2,500
159		450		Tires and Tubes		47,264	40,000	45,000	45,000
160		499		Other Supplies and Materials		2,924	10,000	7,500	7,500
161		599		Other Charges		950	5,000	2,500	2,500
162									
163				Total Operation/Main Equip		354,537	362,000	330,500	330,500
164									
165									

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166	65000	Other Charges							
167									
168		307		Communication		8,709	14,000	10,000	10,000
169		307	WIRE	Communication					
170		347		Pest Control		461	1,000	1,000	1,000
171		399		Other Contracted Services			4,000	2,000	2,000
172		410		Custodial Supplies		644	2,000	1,000	1,000
173		413		Drugs and Medical Supplies		964	1,700	1,000	1,000
174		415		Electricity		11,850	11,000	12,000	12,000
175		424		Garage Supplies		1,884	2,000	2,000	2,000
176		427		Ice		370	700	1,000	1,000
177		451		Uniforms		16,566	25,000	20,000	20,000
178		506		Liability Insurance		120,521	101,456	145,000	145,000
179		508		Premiums on Bonds		350	700	500	500
180		510		Trustee's Commission		37,613	35,000	38,000	38,000
181		599		Other Charges		263	2,000	500	500
182		708		Communication Equipment					
183									
184				Total Other Charges		200,195	200,556	234,000	234,000
185									

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186	66000	Employee Benefits							
187									
188		201		Social Security		64,386	76,389	78,967	79,670
189		204		State Retirement - Pensions		72,047	83,040	85,463	86,224
190		205		Employee and Dependent Insurance			2,000	2,000	2,000
191		206		Life Insurance		4,552	3,618	3,618	3,618
192		206	RET-LIF	Life Insurance - Retirees			1,344	1,344	1,344
193		207		Medical Insurance		282,259	310,050	310,050	310,050
194		207	RET-MED	Medical Insurance - Retirees			8,062	8,062	8,062
195		207	SRHTH	Medical Insurance - Sr. Health			29,305	29,305	29,305
196		208		Dental Insurance		18,833	15,921	15,921	15,921
197		208	RET-DEN	Dental Insurance - Retirees			4,848	4,848	4,848
198		210		Unemployment Compensation		399	5,000	5,000	5,000
199		212		Employer Medicare		14,574	17,865	18,468	18,633
200		513		Workers' Compensation Insurance		50,201	52,345	52,345	52,345
201									
202				Total Employee Benefits		507,251	609,787	615,391	617,020
203									
204									
205									

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206	68000	Capital Outlay							
207		321		Engineering Services					
208		339	BRIDG	Matching Share			3,886	4,248	4,248
209		339	STBGP	Matching Share					
210		339	STAID	Matching Share		31,799	14,395	11,484	11,484
211		404		Asphalt-Hot Mix					
212		409		Crushed Stone			3,000		
213		705		Bridge Construction			777,332	850,933	850,933
214		708		Communication Equipment					
215		714		Highway Equipment		274,145	291,000	100,000	100,000
216		718		Motor Vehicles		47,522	150,000	50,000	50,000
217		718	TRADE	Motor Vehicles - Trade-in Program		47,522		75,000	75,000
218		726	STAID	State Aid Projects		1,676,796	1,199,518	956,978	956,978
219		790		Other Equipment					
220									
221				Total Capital Outlay		2,077,784	2,439,131	2,048,643	2,048,643
222									
223									
224	99100	Transfers Out							
225		590		Transfers to Other Funds (Fund 171 Tractor/Mower)					
226		590		Transfers to Other Funds (Fund 151 Debt Pmt)					
227									
228				Total Transfers Out		0	0	0	0
229									
230		TOTAL EXPENDITURES/TRANSFERS OUT				5,256,089	5,919,701	5,551,201	5,564,168

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231									
232									
233									
234									
235									
236									
237									
238									
239									
240									
241									
242									
243				TOTAL REVENUE		5,301,031	5,366,517	5,215,508	5,208,793
244				TOTAL EXPENDITURE/TRFS		5,256,089	5,919,701	5,551,201	5,564,168
245				EFFECT ON FUND BALANCE		44,942	(553,184)	(335,693)	(355,375)
246									
247									
248	BEG BAL - July 1 2023 Audited Total Fund Balance					1,856,941	1,901,883	1,348,699	1,348,699
249									
250	June 30 2024 Audited Total Fund Balance					1,901,883			
251						0			
252									
253	June 30 2024 Audited Committed Fund Balance					1,901,883			
254	June 30 2024 Audited Encumbrances					0			
255	Plus Liquidated PY Encumbrance					0			
256									
257	July 1 2024 Available Restricted Fund Balance					1,901,883	1,348,699	1,013,006	993,324
258									
259									