

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

	A	B	C	D	E	F	G	K
1				Highway Fund 131				
2						2023-2024	2024-2025	2025-2026
3				7/7/25 4:56 PM		Year-End	Budget or	Approved
4						Audited	Estimated	Budget
5								
6				100%		98%	# Pennies	
7								
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	643,285
15		40120		Trustee's Pr Yr		10,122	9,000	9,000
16		40125		Trustee's Collections-Bankruptcy		104	50	50
17		40130		Clerk and Master's Pr Yr		6,368	4,000	4,000
18		40140		Interest and Penalty		2,306	2,000	2,000
19		40163	TATE	Payment-in-Lieu of Tax (Ends 12/31/2026)		18,197	18,197	18,197
20		40280		Mineral Severance Tax		83,763	90,000	90,000
21		40320		Bank Excise Tax		3,963	4,000	4,000
22		40390		Other Statutory Local Taxes				
23								
24				Total Local Revenue		727,858	750,552	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

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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
37		44145		Sale of Recycled Materials		1,043	200	250
38		44160		Retirees' Insurance Payments		5,722		
39		44160-RET-LIF		Retirees' Life Insurance Pmts			700	700
40		44160-RET-MED		Retirees' Medical Insurance Pmts			22,000	22,000
41		44160-RET-DEN		Retirees' Dental Insurance Pmts			4,000	4,000
42		44170		Miscellaneous Refunds			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
50								

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4						Audited	Estimated	Budget
51	46000	State of Tennessee						
52		46410		Bridge Program			777,332	850,933
53		46420	STAID	State Aid Program		1,815,184	1,199,518	956,978
54		46490		Other Public Works Grants				
55		46920		Gasoline and Motor Fuel Tax		2,401,984	2,390,925	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
61		46930		Petroleum Special Tax		36,367	31,000	32,600
62		46980		Other State Grants				
63								
64				Total State of Tennessee		4,263,256	4,398,775	4,250,311
65								
75	49000	Other Sources						
76		49600	TRADE	Proceeds from Sale of Capital - Trade-in on Vehicles		69,000		67,000
77		49700		Insurancy Recovery		4,500	84,000	
78		49800		Transfers In (Sports Gaming Tax)		35,000	86,915	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	5,141,793
84								
85								
86	TOTAL AVAILABLE FUNDS					5,301,031	5,366,517	5,141,793

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87								
88	EXPENDITURES							
89	61000	Administration						
90								
91		101		County Official		112,246	117,858	121,394
92		103		Assistant		77,980	80,618	83,325
93		141		Foremen		76,537	75,649	78,375
94		142		Mechanic(s)		50,233	52,430	55,245
95		144		Equipment Operators - Heavy		240,266	285,716	302,848
96		145		Equipment Operators - Light		359,423	390,368	413,380
97		147		Truck Drivers		84,500	130,124	138,674
98		161		Secretary		51,751	53,954	56,764
99		169		Part-time Personnel				
100		187		Overtime Pay		57,948	35,000	35,000
101		189	1XPMT	Other Salaries - 1 time payment			10,500	
102		302		Advertising			150	150
103		320		Dues and Memberships		4,766	5,000	5,000
104		331		Legal Services			500	500
105		348		Postal Charges		86	150	150
106		349		Printing, Stationery and Forms		650	1,500	1,000
107		355		Travel		1,471	4,000	4,000
108		399		Other Contracted Services		1,650	3,500	2,000
109		414		Duplicating Supplies		210	210	250
110		435		Office Supplies		697	2,000	2,000
111		524		In Service/Staff Development		528	500	750
112		711		Furniture and Fixtures			120	200
113		719		Office Equipment			1,380	1,000
114								
115				Total Administration		1,120,942	1,251,227	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
124		399		Other Contracted Services		42,632	51,000	50,000
125		399	FY20	Other Contracted Services				
126		402		Asphalt		732,961	700,000	700,000
127		403		Asphalt - Cold Mix		4,960	10,000	10,000
128		404		Asphalt - Hot Mix		65,859	112,000	100,000
129		408		Concrete		762	1,000	1,000
130		409		Crushed Stone		66,911	85,000	85,000
131		436		Other Road Materials		4,788	8,000	6,000
132		436	FY22	Other Road Materials				
133		438		Pipe		31,092	30,000	25,000
134		443		Road Signs		8,967	18,000	15,000
135		444		Salt		24,302	25,000	25,000
136		445		Sand			1,000	1,000
137		468		Chemicals		900	1,500	1,500
138		499		Other Supplies & Materials		8,756	10,000	10,000
139								
140				Total Highway and Bridges		995,380	1,057,000	1,032,000
141								
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148	63100			Operation and Maintenance of Equipment				
149								
150		336		Maintenance & Repair - Equipment		18,948	40,000	25,000
151		338		Maintenance & Repair of Vehicles		464	5,000	5,000
152		353		Towing Services		1,775	1,000	1,000
153		359		Disposal Fees		3,957	4,000	2,000
154		412		Diesel Fuel		79,198	77,000	75,000
155		416		Equipment Parts - Heavy		37,789	35,000	30,000
156		417		Equipment Parts - Light		128,054	105,000	100,000
157		425		Gasoline		33,214	35,000	35,000
158		433		Lubricants			5,000	2,500
159		450		Tires and Tubes		47,264	40,000	45,000
160		499		Other Supplies and Materials		2,924	10,000	7,500
161		599		Other Charges		950	5,000	2,500
162								
163				Total Operation/Main Equip		354,537	362,000	330,500
164								
165								

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

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186	66000	Employee Benefits						
187								
188		201		Social Security		64,386	76,389	79,670
189		204		State Retirement - Pensions		72,047	83,040	86,224
190		205		Employee and Dependent Insurance			2,000	2,000
191		206		Life Insurance		4,552	3,618	3,618
192		206	RET-LIF	Life Insurance - Retirees			1,344	1,344
193		207		Medical Insurance		282,259	310,050	310,050
194		207	RET-MED	Medical Insurance - Retirees			8,062	8,062
195		207	SRHTH	Medical Insurance - Sr. Health			29,305	29,305
196		208		Dental Insurance		18,833	15,921	15,921
197		208	RET-DEN	Dental Insurance - Retirees			4,848	4,848
198		210		Unemployment Compensation		399	5,000	5,000
199		212		Employer Medicare		14,574	17,865	18,633
200		513		Workers' Compensation Insurance		50,201	52,345	52,345
201								
202				Total Employee Benefits		507,251	609,787	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
209		339	STBGP	Matching Share				
210		339	STAID	Matching Share		31,799	14,395	11,484
211		404		Asphalt-Hot Mix				
212		409		Crushed Stone			3,000	
213		705		Bridge Construction			777,332	850,933
214		708		Communication Equipment				
215		714		Highway Equipment		274,145	291,000	100,000
216		718		Motor Vehicles		47,522	150,000	50,000
217		718	TRADE	Motor Vehicles - Trade-in Program		47,522		75,000
218		726	STAID	State Aid Projects		1,676,796	1,199,518	956,978
219		790		Other Equipment				
220								
221				Total Capital Outlay		2,077,784	2,439,131	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
229								
230		TOTAL EXPENDITURES/TRANSFERS OUT				5,256,089	5,919,701	5,564,168

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231								
232								
233								
234								
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237								
238								
239								
240								
241								
242								
243				TOTAL REVENUE		5,301,031	5,366,517	5,141,793
244				TOTAL EXPENDITURE/TRFS		5,256,089	5,919,701	5,564,168
245				EFFECT ON FUND BALANCE		44,942	(553,184)	(422,375)
246								
247								
248	BEG BAL - July 1 2023 Audited Total Fund Balance					1,856,941	1,901,883	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	926,324
258								
259								