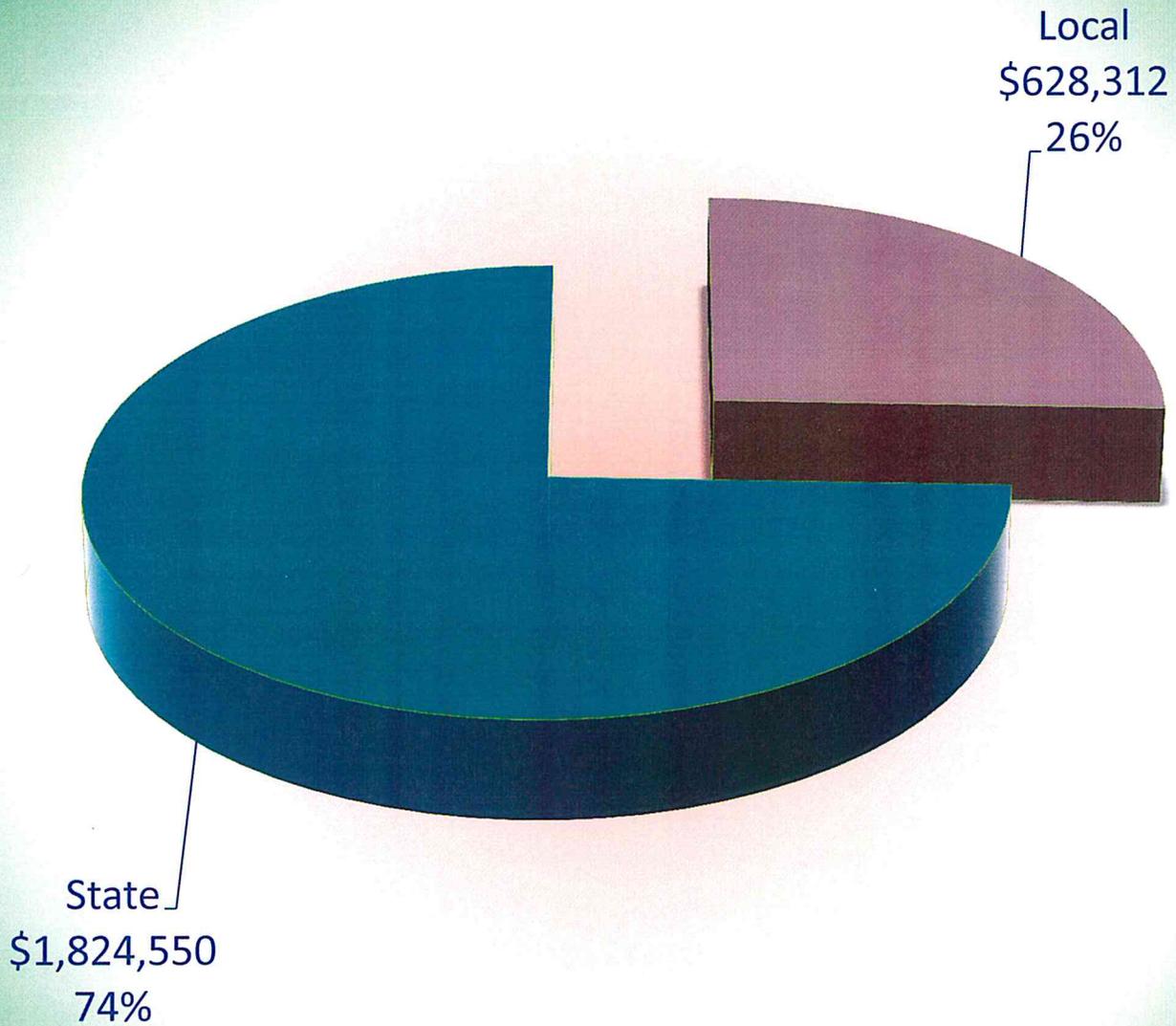


Loudon County Government
Budget Document for Fiscal Year Ending June 30, 2015

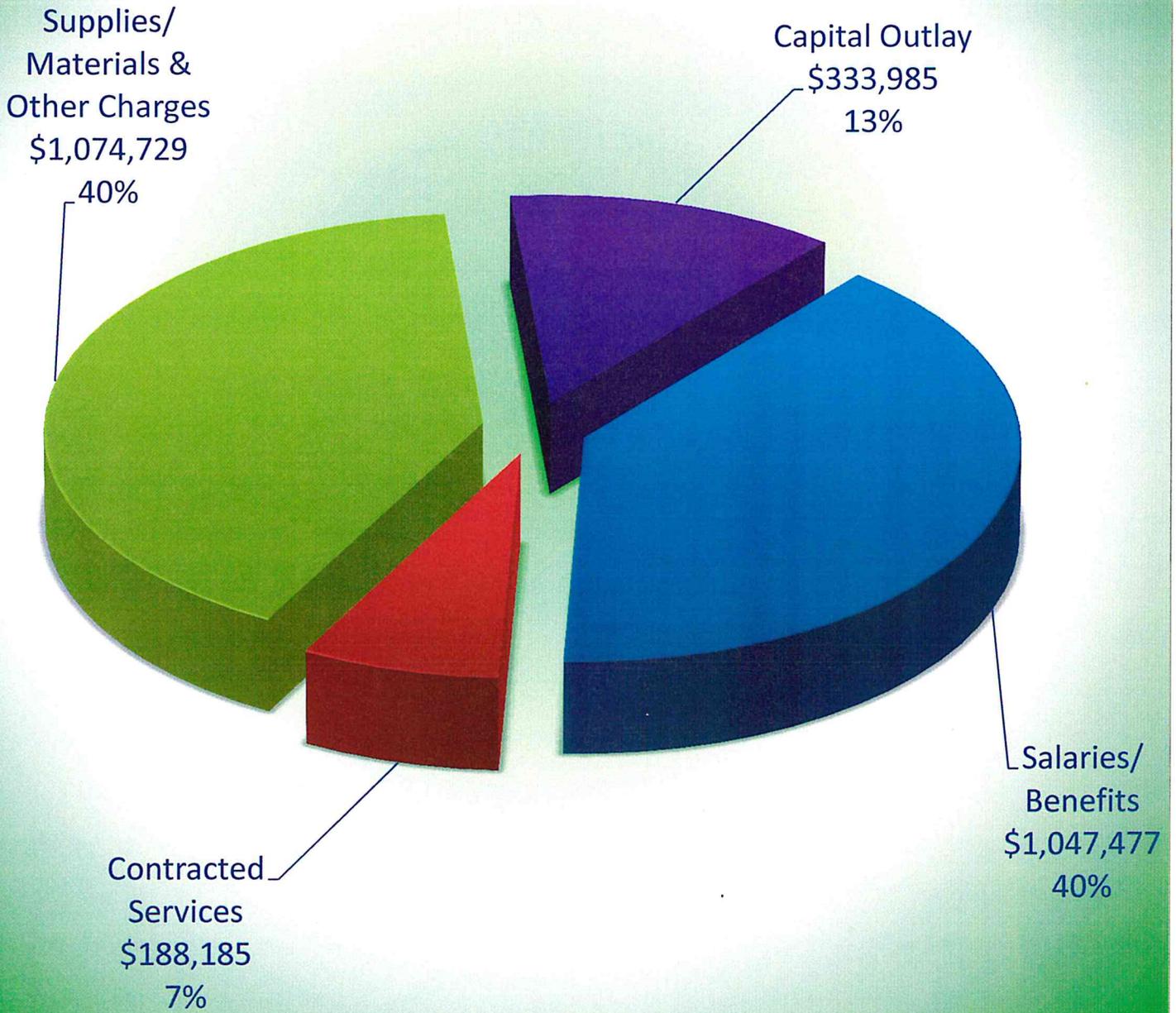
Highway/Public Works Fund 131

Highway Public
Works
Fund

Major Revenue Sources
Fund 131-Highway/Public Works
FY 2015



**Expenditures Distribution
Fund 131-Highway /Public Works
FY 2015**



CERTIFICATION OF ROAD REVENUES

Loudon County

Fiscal Year 2014-2015

We, Estelle Herron, Mayor of Loudon County, and Eddie Simpson, Chief Administrative Officer of the Loudon County Highway Department, hereby certify that \$ 596,526 has been appropriated and allocated for county road purposes from Fiscal Year 2014 - 2015 local revenue sources as compared to \$594,960 that represents the average of the most recent five (5) years of local revenue sources appropriated and allocated for county road purposes.

Estelle Herron

Estelle Herron, Loudon County Mayor

8-29-14

Date

Eddie Simpson

Eddie Simpson, Loudon County Highway Superintendent

8/29/14

Date

County certification of local revenue sources appropriated and allocated for county road purposes pursuant to Tennessee Code Annotated 67-3-901.

Mailed original 8/29/2014

**Highway Certification Worksheet
Loudon County
Fiscal Year 2014 - 2015**

I. Calculate Average

	2009-2010	2010-2011	2011-2012	2012-2013	2013-2014*	Total	
Property/In-lieu Taxes	546,698	558,747	532,936	545,843	541,964	2,726,188	
Interest and Penalty	2,312	2,852	2,986	1,975	2,000	12,125	
Business Tax						0	
Hotel/Motel						0	
Mineral Severance Tax	54,642	54,174	46,504	38,265	40,000	233,585	
Sales Tax						0	
Wheel Tax						0	
Other Local Taxes/Revenues	1,483	200		151	1,070	2,904	
Total Local Revenues	605,135	615,973	582,426	586,234	585,034	2,974,802	
Average = Total 5 years total local revenue divided by 5						Five-year average	594,960

* estimate if audit figures are unavailable

II. Current Year Appropriation 2014-2015

Property/In-lieu Taxes	553,456
Interest and Penalty	2,000
Business Tax	
Hotel/Motel	
Mineral Severance Tax	40,000
Sales Tax	
Wheel Tax	
Other Local Taxes/Revenues	1,070
Total Local Revenues	596,526

Source: FY 2009-2010 through FY 2012-2013 figures from Comprehensive Annual Financial Reports, Division of County Audit, Comptroller, State of Tennessee.

Loudon County
Highway Department Fund 131
Fiscal Year Ending June 30, 2015

	A	B	C	D	E	F	G	K
1				Highway Fund 131				
2						2012-2013	2013-2014	2014-2015
3				8/29/14 9:59 AM		Audit	Budget or	Adopted Budget
4						Report	Estimated	8-Aug-14
5								
6								
7				100%	97%	# Pennies		
8							←	Property Tax Calculation
9				165,326	160,366	3.32		
10								
11								
12								
13								
14								
15	REVENUE							
16	40000	Local Taxes						
17		40110	Current Property Taxes			509,380	520,924	532,416
18		40120	Trustee's Pr Yr			8,168	15,000	15,000
19		40125	Trustee's Collections-Bankruptcy			631	540	540
20		40130	Clerk and Master's Pr Yr			27,664	5,500	5,500
21		40140	Interest and Penalty			1,975	2,000	2,000
22		40280	Mineral Severance Tax			38,265	40,000	40,000
23		40320	Bank Excise Tax			151	470	470
24		40330	Wholesale Beer Tax					
25		40390	Other Statutory Local Taxes			0	600	600
26								
27			Total Local Revenue			586,233	585,034	596,526
28								
29								
30	43000	Charges for Services						
31		43190	Other General Ser Charges					
32								
33			Total Charges for Services			0	0	0
34								
35								
36								
37								

Loudon County
Highway Department Fund 131
Fiscal Year Ending June 30, 2015

	A	B	C	D	E	F	G	K
1				Highway Fund 131				
2						2012-2013	2013-2014	2014-2015
3				8/29/14 9:59 AM		Audit	Budget or	Adopted Budget
4						Report	Estimated	8-Aug-14
38	44000		Other Local Revenue					
39		44110		Investment Income				
40		44120		Lease/Rentals				
41		44130		Sale of Materials & Supplies		19,708	15,000	15,000
42		44160		Retirees' Insurance Payments				
43		44160-RET-LIF		Retirees' Life Insurance Pmts		347	904	345
44		44160-RET-MED		Retirees' Medical Insurance Pmts		3,832	2,651	2,570
45		44160-RET-DEN		Retirees' Dental Insurance Pmts		238	0	0
46		44161		Cobra Insurance Payments				
47		44170		Miscellaneous Refunds		1,349	3,000	3,000
48		44170	CIGNA	MISC-REFUNDS		10,319	0	0
49		44170	WKCMP	Misc Refunds - Work Comp				
50		44520		Insurance Recovery				
51		44514		Revenue from Joint Ventures				
52		44530		Sale of Equipment		6,960	3,344	3,344
53		44530	GOVDL	Sale of Equipment - GovDeals			7,527	7,527
54		44560		Damages Recovered from Individuals				
55		44570		Contributions and Gifts				
56		44990		Other Local Revenue				
57								
58				Total Other Local Revenue		42,753	32,426	31,786
59								

Loudon County
Highway Department Fund 131
Fiscal Year Ending June 30, 2015

	A	B	C	D	E	F	G	K
1				Highway Fund 131				
2						2012-2013	2013-2014	2014-2015
3				8/29/14 9:59 AM		Audit	Budget or	Adopted Budget
4						Report	Estimated	8-Aug-14
60	46000	State of Tennessee						
61		46410		Bridge Program		0	80,721	80,721
62		46420		State Aid Program		186,899	206,264	206,264
63		46490		Other Public Works Grants		12,175		
64		46920		Gasoline and Motor Fuel Tax		1,572,153	1,506,107	1,506,107
65		46930		Petroleum Special Tax		35,035	31,458	31,458
66		46980		Other State Grants		0		
67								
68				Total State of Tennessee		1,806,262	1,824,550	1,824,550
69								
70	47000	Federal Revenue						
71		47230		Disaster Relief		51,927		
72								
73				Total Direct Federal		51,927	0	0
74								
75	48000	Other Governments & Citizens Groups						
76		48140		Contracted Services		2,289		
77								
78				Total Other Governments		2,289	0	0
79								
80	49000	Other Sources						
81		49700		Insurancy Recovery		2,383	4,715	
82								
83				TOTAL HIGHWAY REVENUE		2,491,847	2,446,725	2,452,862
84								
85								
86								
87								
88								
89	TOTAL AVAILABLE FUNDS					2,491,847	2,446,725	2,452,862
90								

**Loudon County
Highway Department Fund 131
Fiscal Year Ending June 30, 2015**

	A	B	C	D	E	F	G	K
1				Highway Fund 131				
2						2012-2013	2013-2014	2014-2015
3				8/29/14 9:59 AM		Audit	Budget or	Adopted Budget
4						Report	Estimated	8-Aug-14
91	EXPENDITURES							
92	61000	Administration						
93								
94		101		County Official		76,390	79,685	82,205
95		103		Assistant				
96		140		Salary Supplements				
97		140		Salary Supplements (All employees)				
98		141		Foremen		57,886	51,522	55,162
99		142		Mechanic(s)		57,863	64,418	63,648
100		143		Equipment Operators		147,909	153,421	155,005
101		147		Truck Drivers		272,616	282,610	288,411
102		161		Secretary(ies)				
103		162		Clerical Personnel		31,699	32,656	33,946
104		168		Temporary Personnel		24,828	40,000	40,000
105		169		Part-time Personnel				
106		187		Overtime Pay		31,621	30,000	30,000
107		196		In-Service Training				
108		302		Advertising		0	250	250
109		320		Dues and Memberships		3,760	3,610	4,000
110		331		Legal Services		0	500	2,500
111		337		Maintenance of Office Equipment		0	200	200
112		348		Postal Charges		83	300	300
113		349		Printing, Stationery and Forms		170	0	1,000
114		353		Tow-In Services		2,449		
115		355		Travel		640	1,500	1,500
116		435		Office Supplies		1,650	3,500	3,500
117		524		In Service/Staff Development		600	0	1,000
118		599		Other Charges				
119		719		Office Equipment		1,087	3,235	2,000
120								
121				Total Administration		711,250	747,407	764,627
122								
123								
124								
125								
126								
127								

Loudon County
Highway Department Fund 131
Fiscal Year Ending June 30, 2015

	A	B	C	D	E	F	G	K
1				Highway Fund 131				
2						2012-2013	2013-2014	2014-2015
3				8/29/14 9:59 AM		Audit	Budget or	Adopted Budget
4						Report	Estimated	8-Aug-14
128	62000		Highways and Bridges					
129								
130		321		Engineering Services		0	5,000	10,000
131		351		Rentals		2,102	4,000	5,000
132		399		Other Contracted Services		21,565	32,090	23,000
133		399 GOVDL		Other Contracted Services		290		
134		403		Asphalt - Cold Mix		2,802	6,000	12,000
135		404		Asphalt - Hot Mix		414,346	669,003	345,740
136		408		Concrete		5,579	12,000	15,000
137		409		Crushed Stone		42,661	45,000	37,692
138		436		Other Road Materials		7,060	13,500	6,000
139		438		Pipe		33,000	29,000	25,000
140		443		Road Signs		31,884	25,000	25,000
141		444		Salt		3,495	20,000	20,000
142		445		Sand		0	500	2,000
143		468		Chemicals		655	4,000	6,000
144		499		Other Supplies & Materials		8,609	11,500	12,000
145								
146				Total Highway and Bridges		574,049	876,593	544,432
147								
148								
149								
150								
151								
152								
153								

Loudon County
Highway Department Fund 131
Fiscal Year Ending June 30, 2015

	A	B	C	D	E	F	G	K
1				Highway Fund 131				
2						2012-2013	2013-2014	2014-2015
3				8/29/14 9:59 AM		Audit	Budget or	Adopted Budget
4						Report	Estimated	8-Aug-14
154	63100			Operation and Maintenance of Equipment				
155								
156		338		Maintenance & Repair of Vehicles		31,661	39,000	30,000
157		351		Rentals				
158		353		Tow-in Services		1,038	2,000	2,000
159		359		Disposal Fees		8,149	3,000	6,000
160		399		Other Contracted Services				
161		412		Diesel Fuel		69,204	65,000	65,000
162		416		Equipment Parts - Heavy		16,917	30,000	30,000
163		417		Equipment Parts - Light		51,584	92,000	80,000
164		418		Equip/Mach Parts				
165		425		Gasoline		36,415	35,000	39,000
166		433		Lubricants		6,486	12,000	15,000
167		446		Small Tools				
168		450		Tires and Tubes		18,684	19,000	25,000
169		499		Other Supplies and Materials		7,082	8,500	8,500
170		599		Other Charges		436	1,000	1,000
171								
172				Total Operation/Main Equip		247,656	306,500	301,500
173								
174								

**Loudon County
Highway Department Fund 131
Fiscal Year Ending June 30, 2015**

	A	B	C	D	E	F	G	K
1				Highway Fund 131				
2						2012-2013	2013-2014	2014-2015
3				8/29/14 9:59 AM		Audit	Budget or	Adopted Budget
4						Report	Estimated	8-Aug-14
175	65000		Other Charges					
176								
177		307		Communication		2,397	11,000	11,000
178		307-	-WIRE	Communication		3,474	0	
179		347		Pest Control		372	500	500
180		399		Other Contracted Services		1,188	2,000	2,000
181		399	GOVDL	Other Contracted Services			526	
182		410		Custodial Supplies		571	1,100	1,100
183		413		Drugs and Medical Supplies		213	1,500	1,500
184		415		Electricity		10,909	12,000	12,000
185		424		Garage Supplies		6,203	13,000	16,000
186		427		Ice		372	773	612
187		451		Uniforms		11,740	15,000	15,000
188		506		Liability Insurance		80,916	87,498	80,916
189		508		Premiums on Bonds		350	700	700
190		510		Trustee's Commission		28,820	30,000	30,000
191		599		Other Charges		1,126	1,400	1,400
192								
193				Total Other Charges		148,652	176,997	172,728
194								

Loudon County
Highway Department Fund 131
Fiscal Year Ending June 30, 2015

	A	B	C	D	E	F	G	K
1				Highway Fund 131				
2						2012-2013	2013-2014	2014-2015
3				8/29/14 9:59 AM		Audit	Budget or	Adopted Budget
4						Report	Estimated	8-Aug-14
195	66000		Employee Benefits					
196		188		Bonus Payments (Medical Ratio Rebate)		146	1,093	
197		188-RET -MED		Bonus Payments		1,093	146	
198		201		Social Security		41,903	45,527	46,399
199		204		State Retirement		65,610	67,487	68,713
200		205		Employee and Dependent Insurance		0	1,674	1,674
201		206		Life Insurance		3,250	3,136	3,165
202		206 RET-LIF		Life Insurance - Retirees		694	650	685
203		207		Medical Insurance		144,077	137,964	134,230
204		207 RET-MED		Medical Insurance - Retirees		7,665	5,317	5,152
205		207 SRHTH		Medical Insurance - Sr. Health		8,305	10,737	11,180
206		208		Dental Insurance		10,710	10,399	10,445
207		208-RET-DEN		Dental Insurance - Retirees		238	0	1,606
208		209		Disability Insurance				
209		210		Unemployment Compensation		3,974	5,000	5,000
210		212		Employer Medicare		9,800	10,648	10,851
211		513		Workers' Compensation Insurance		45,898	50,382	50,382
212								
213				Total Employee Benefits		343,363	350,160	349,482
214								
215								
216	68000		Capital Outlay					
217		339		Matching Share		0		
218		339-BRIDG		Matching Share		0	20,180	20,180
219		339-STAID		Matching Share		66,599	68,755	68,755
220		705		Bridge Construction		117,297	80,721	80,721
221		706		Building Construction				
222		711		Furniture & Fixtures		0	3,000	3,000
223		714		Highway Equipment		91,034	42,000	42,000
224		714-FY12		Highway Equipment				
225		717		Maintenance Equipment				
226		718		Motor Vehicles				
227		726		State Aid Projects		186,899	206,264	206,264
228		790		Other Equipment				
229								
230				Total Capital Outlay		461,829	420,920	420,920
231								

Loudon County
Highway Department Fund 131
Fiscal Year Ending June 30, 2015

	A	B	C	D	E	F	G	K
1				Highway Fund 131				
2						2012-2013	2013-2014	2014-2015
3				8/29/14 9:59 AM		Audit	Budget or	Adopted Budget
4						Report	Estimated	8-Aug-14
232								
233	99100	Transfers Out						
234		590		Transfers to Other Funds		74,326	91,937	90,687
235								
236				Total Transfers Out		74,326	91,937	90,687
237								
238				TOTAL EXPENDITURES		2,561,124	2,970,514	2,644,376
239								
240								
241								
242								
243								
244				TOTAL REVENUE		2,491,847	2,446,725	2,452,862
245				TOTAL EXPENDITURE/TRFS		2,561,124	2,970,514	2,644,376
246				EFFECT ON FUND BALANCE		(69,277)	(523,789)	(191,514)
247								
248								
249				BEG BAL - June 30 2012 Audited Total Fund Balance		1,308,921	1,084,180	560,391
250								
251				June 30 2013 Audited Total Fund Balance		1,239,644		
252				NonSpensible Prepaid Items - June 30 2013 Audit		154,564		
253								
254				June 30 2013 Audited Committed Fund Balance		1,085,080		
255				June 30 2013 Audited Encumbrances		900		
256								
257				July 1 2013 Available Committed Fund Balance		1,084,180	560,391	368,877
258								
259								
260								
261								
262								
263								