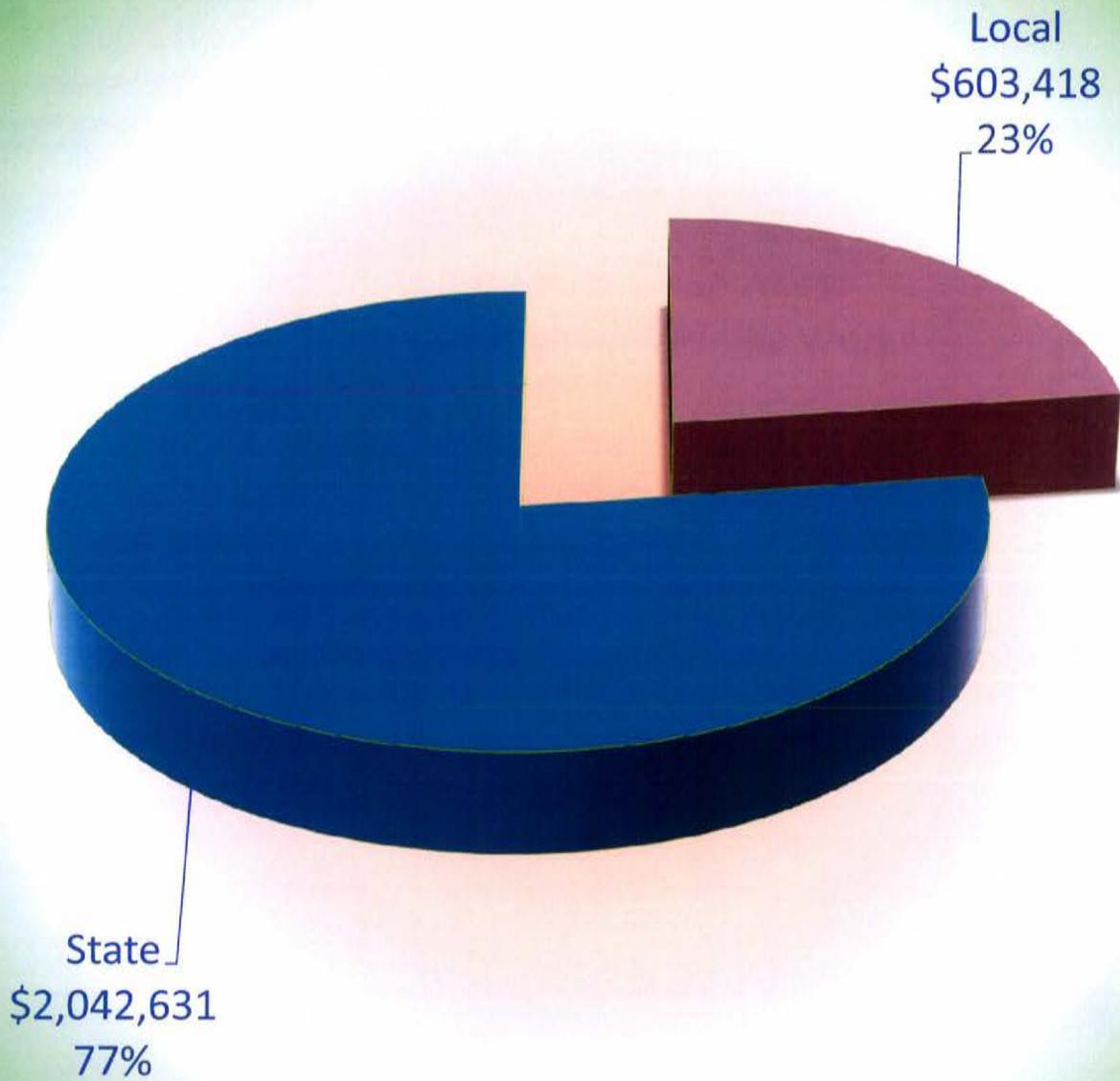


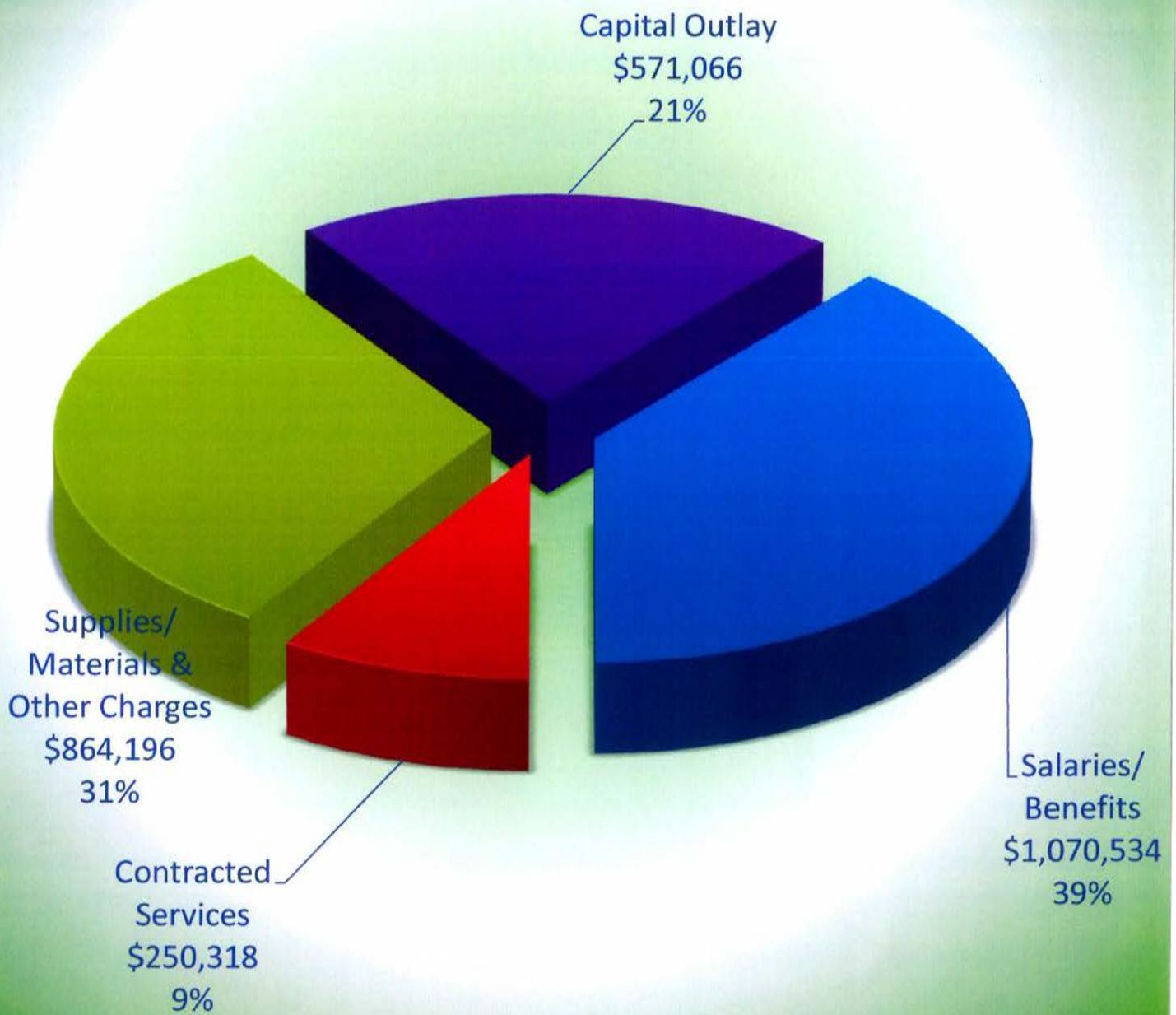
Highway/Public Works

Fund 131

**Major Revenue Sources
Fund 131-Highway/Public Works
FY 2013**



**Expenditures Distribution
Fund 131-Highway /Public Works
FY 2013**



CERTIFICATION OF ROAD REVENUES

Loudon County

Fiscal Year 2012-2013

We, Estelle Herron, Executive or County Mayor of Loudon County, and Eddie Simpson, Chief Administrative Officer of the county highway department, hereby certify that \$ 583,162 has been appropriated and allocated for county road purposes from Fiscal Year 2012 - 2013 local revenue sources as compared to \$582,223 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

8-24-12

Date

Eddie Simpson

Eddie Simpson, Loudon County Highway Superintendent

8/24/12

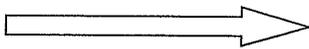
Date

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

Mailed original 8/25/12

**Highway Certification Worksheet
Loudon County
Fiscal Year 2012 - 2013**

I. Calculate Average

	2007-08	2008-09	2009-2010	2010-2011	2011-2012	Total	
Property/In-lieu Taxes	390,358	530,037	546,698	558,747	524,926	2,550,766	
Interest and Penalty	1,591	1,792	2,312	2,852	1,300	9,847	
Business Tax						0	
Hotel/Motel						0	
Mineral Severance Tax	89,270	89,595	54,642	54,174	55,000	342,681	
Sales Tax						0	
Wheel Tax						0	
Other Local Taxes/Revenues	2,355	2,982	1,483	200	800	7,820	
Total Local Revenues	483,574	624,405	605,135	615,973	582,026	2,911,113	
Average = Total 5 years total local revenue divided by 5						Five-year average 	582,223

II. Current Year Appropriation 2012-2013

Property/In-lieu Taxes	526,062
Interest and Penalty	1,300
Business Tax	
Hotel/Motel	
Mineral Severance Tax	55,000
Sales Tax	
Wheel Tax	
Other Local Taxes/Revenues	800
Total Local Revenues	583,162

Source: FY 2007-2008 through FY 2010-2011 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, 2013

	A	B	C	D	E	F	G	J
1				Highway Fund 131				
2						2010-2011	2011-2012	2012-2013
3				8/25/12 6:45 PM		Actual	Budget or	Adopted Budget
4						Audit	Estimated	28-Jun-12
5								
6		100%	97%	# Pennies				
7							Property Tax Calculation	
8		172,530	167,354	3				
9								
10								
11	REVENUE							
12	40000	Local Taxes						
13		40110		Current Property Taxes		534,997	501,926	502,062
14		40120		Trustee's Pr Yr		13,208	15,000	15,000
15		40125		Trustee's Collections-Bankruptcy		394	0	0
16		40130		Clerk and Master's Pr Yr		10,148	8,000	9,000
17		40140		Interest and Penalty		2,852	1,300	1,300
18		40280		Mineral Severance Tax		54,174	55,000	55,000
19		40320		Bank Excise Tax		200	200	200
20		40390		Other Statutory Local Taxes			600	600
21								
22				Total Local Revenue		615,973	582,026	583,162
23								
24								
25	43000	Charges for Services						
26		43190		Other General Ser Charges				
27								
28				Total Charges for Services		0	0	0
29								
30								
31								
32								

2				2010-2011	2011-2012	2012-2013
3			8/25/12 6:45 PM	Actual	Budget or	Adopted Budget
4				Audit	Estimated	28-Jun-12
33	44000	Other Local Revenue				
34		44110	Investment Income	0		
35		44120	Lease/Rentals	0		
36		44130	Sale of Materials & Supplies	9,465	6,000	6,000
37		44131	Commissary Sales	0		
38		44135	Sale of Gasoline			
39		44145	Sale of Recycled Materials	0		
40		44160	Retirees' Insurance Payments	9,827		
41		44160-RET-LIF	Retirees' Life Insurance Pmts		904	904
42		44160-RET-MED	Retirees' Medical Insurance Pmts		8,506	8,506
43		44160-RET-DEN	Retirees' Dental Insurance Pmts		1,846	1,846
44		44161	Cobra Insurance Payments	0		
45		44170	Miscellaneous Refunds	40	3,000	3,000
46		44170 WKCMP	Misc Refunds - Work Comp		0	
47		44520	Insurance Recovery			
48		44514	Revenue from Joint Ventures			
49		44530	Sale of Equipment	78,503		
50		44540	Sale of Property			
51		44560	Damages Recovered from Individuals	0		
52		44570	Contributions and Gifts	0		
53		44990	Other Local Revenue	0		
54						
55			Total Other Local Revenue	97,835	20,256	20,256
56						

**Loudon County
Highway Department Fund 131
Fiscal Year Ending June 30, 2013**

	A	B	C	D	E	F	G	J
1				Highway Fund 131				
2						2010-2011	2011-2012	2012-2013
3				8/25/12 6:45 PM		Actual	Budget or	Adopted Budget
4						Audit	Estimated	28-Jun-12
57	46000	State of Tennessee						
58		46410		Bridge Program			329,066	329,066
59		46420		State Aid Program		322,824	531,277	176,000
60		46420		State Aid Program			0	0
61		46430		Litter Program		0		
62		46440		Tennessee Industrial Infrastructure Prog		0		
63		46920		Gasoline and Motor Fuel Tax		1,556,064	1,506,107	1,506,107
64		46930		Petroleum Special Tax		31,390	31,458	31,458
65		46980		Other State Grants				
66								
67				Total State of Tennessee		1,910,278	2,397,908	2,042,631
68								
69	47000	Federal Revenue						
70		47230		Disaster Relief		0	0	0
71								
72				Total Direct Federal		0	0	0
73								
74								
75	49000	Other Sources						
76		49700		Insurancy Recovery		10,352	1,288	
77								
78				TOTAL HIGHWAY REVENUE		2,634,438	3,001,478	2,646,049
79								
80	FUND BALANCE							
81		39000		Beginning Fund Balance				
82								
83								
84	TOTAL AVAILABLE FUNDS					2,634,438	3,001,478	2,646,049
85								

Loudon County
Highway Department Fund 131
Fiscal Year Ending June 30, 2013

	A	B	C	D	E	F	G	J
1				Highway Fund 131				
2						2010-2011	2011-2012	2012-2013
3				8/25/12 6:45 PM		Actual	Budget or	Adopted Budget
4						Audit	Estimated	28-Jun-12
86	EXPENDITURES							
87	61000	Administration						
88		101		County Official		75,265	75,265	76,390
89		103		Assistant		14,652		
90		140		Salary Supplements		6,227		
91		141		Foremen		55,345	54,646	56,600
92		142		Mechanic(s)		57,718	62,376	63,800
93		143		Equipment Operators		133,472	148,361	151,000
94		147		Truck Drivers		243,912	273,337	281,800
95		162		Clerical Personnel		30,183	31,806	32,344
96		168		Temporary Personnel		19,212	36,259	40,000
97		169		Part-time Personnel				
98		187		Overtime Pay		50,343	30,000	30,000
99		302		Advertising			250	250
100		320		Dues and Memberships		3,610	5,000	5,000
101		331		Legal Services			2,500	2,500
102		337		Maintenance of Office Equipment		90	200	200
103		348		Postal Charges		300	300	300
104		349		Printing, Stationery and Forms		110	200	1,000
105		355		Travel		374	3,500	3,500
106		435		Office Supplies		2,896	3,500	3,500
107		524		In Service/Staff Development		690	1,200	1,200
108		599		Other Charges				
109		719		Office Equipment		2,783	3,000	3,000
110								
111				Total Administration		697,182	731,700	752,384
112								
113								

**Loudon County
Highway Department Fund 131
Fiscal Year Ending June 30, 2013**

	A	B	C	D	E	F	G	J
1				Highway Fund 131				
2						2010-2011	2011-2012	2012-2013
3				8/25/12 6:45 PM		Actual	Budget or	Adopted Budget
4						Audit	Estimated	28-Jun-12
114	62000	Highways and Bridges						
115		321		Engineering Services		1,045	10,000	10,000
116		323		Explosive and Drilling Services				
117		351		Rentals		3,146	8,600	5,000
118		399		Other Contracted Services		10,327	27,500	12,168
119		403		Asphalt - Cold Mix		4,715	20,000	15,000
120		404		Asphalt - Hot Mix		666,466	200,000	151,815
121		408		Concrete		4,309	18,000	15,000
122		409		Crushed Stone		40,172	65,000	45,000
123		436		Other Road Materials			4,500	2,000
124		438		Pipe		49,608	61,000	25,000
125		443		Road Signs		26,353	30,000	25,000
126		444		Salt		43,260	30,000	25,000
127		445		Sand			2,000	2,000
128		468		Chemicals		851	6,000	6,000
129		499		Other Supplies & Materials		3,558	20,000	15,000
130								
131				Total Highway and Bridges		853,810	502,600	353,983
132								

2					2010-2011	2011-2012	2012-2013
3				8/25/12 6:45 PM	Actual	Budget or	Adopted Budget
4					Audit	Estimated	28-Jun-12
133	63100	Operation and Maintenance of Equipment					
134							
135		338	Maintenance & Repair of Vehicles		31,826	33,288	25,000
136		353	Tow-in Services		2,126	2,000	2,000
137		359	Disposal Fees		7,950	16,000	20,000
138		399	Other Contracted Services				
139		412	Diesel Fuel		59,100	65,000	60,000
140		416	Equipment Parts - Heavy		18,811	33,000	25,000
141		417	Equipment Parts - Light		75,985	88,000	80,000
142		418	Equip/Mach Parts				
143		425	Gasoline		28,092	30,000	30,000
144		433	Lubricants		4,450	10,000	10,000
145		446	Small Tools				
146		450	Tires and Tubes		19,993	25,000	25,000
147		499	Other Supplies and Materials		9,410	19,000	10,000
148		599	Other Charges		679	1,000	1,000
149							
150			Total Operation/Main Equip		258,422	322,288	288,000
151							
152							

**Loudon County
Highway Department Fund 131
Fiscal Year Ending June 30, 2013**

	A	B	C	D	E	F	G	J
1				Highway Fund 131				
2						2010-2011	2011-2012	2012-2013
3				8/25/12 6:45 PM		Actual	Budget or	Adopted Budget
4						Audit	Estimated	28-Jun-12
153	65000	Other Charges						
154								
155		307		Communication		11,187	11,000	11,000
156		307-WIRE		Communication			0	0
157		347		Pest Control		372	500	500
158		399		Other Contracted Services		1,953	1,900	1,900
159		410		Custodial Supplies		515	1,100	1,100
160		413		Drugs and Medical Supplies		380	1,500	1,500
161		415		Electricity		9,891	12,000	12,000
162		424		Garage Supplies		10,759	16,000	16,000
163		427		Ice		250	950	950
164		451		Uniforms		12,424	13,000	13,000
165		506		Liability Insurance		74,191	76,815	76,815
166		508		Premiums on Bonds		367	700	700
167		510		Trustee's Commission		30,967	30,000	30,000
168		599		Other Charges		465	340	340
169								
170				Total Other Charges		153,721	165,805	165,805
171								

2					2010-2011	2011-2012	2012-2013
3				8/25/12 6:45 PM	Actual	Budget or	Adopted Budget
4					Audit	Estimated	28-Jun-12
172	66000	Employee Benefits					
173		201	Social Security		41,453	44,378	45,418
174		204	State Retirement		62,344	64,197	67,315
175		205	Employee and Dependent Insurance		81	1,674	1,674
176		206	Life Insurance		2,683	3,561	3,561
177		206 RET-LIF	Life Insurance - Retirees			937	937
178		207	Medical Insurance		165,168	169,979	169,979
179		207 RET-MED	Medical Insurance - Retirees			16,113	16,113
180		207 SRHTH	Medical Insurance - Sr. Health			4,920	4,920
181		208	Dental Insurance		11,243	11,455	11,455
182		208-RET-DEN	Dental Insurance - Retirees			1,606	1,606
183		210	Unemployment Compensation		1,618	5,000	5,000
184		212	Employer Medicare		9,686	10,379	10,622
185		513	Workers' Compensation Insurance		35,508	46,000	46,000
186							
187			Total Employee Benefits		329,784	380,199	384,600
188							
189	68000	Capital Outlay					
190		339	Matching Share		104,054	150,000	150,000
191		705	Bridge Construction			329,066	329,066
192		711	Furniture & Fixtures		2,506	3,000	3,000
193		714	Highway Equipment		56,643	60,000	60,000
194		718	Motor Vehicles		22,296		
195		726	State Aid Projects		387,230	531,277	176,000
196		790	Other Equipment		7,658		
197							
198			Total Capital Outlay		580,387	1,073,343	718,066
199							

Loudon County
Highway Department Fund 131
Fiscal Year Ending June 30, 2013

	A	B	C	D	E	F	G	J
1				Highway Fund 131				
2						2010-2011	2011-2012	2012-2013
3				8/25/12 6:45 PM		Actual	Budget or	Adopted Budget
4						Audit	Estimated	28-Jun-12
200	82100			Principal Highway and Streets				
201		601		Principal on Bonds				
202		612		Principal on Other Loans				
203								
204				Total Principal on Notes		0	0	0
205								
206	82220			Interest Highway and Streets				
207		604		Interest on Notes				
208								
209				Total Interest on Notes		0	0	0
210								
211	99100			Transfers Out				
212		590		Transfers to Other Funds		126,481	94,505	93,276
213								
214				Total Transfers Out		126,481	94,505	93,276
215								
216				TOTAL EXPENDITURES		2,999,787	3,270,440	2,756,114
217								
218								
219								
220								
221								
222				TOTAL REVENUE		2,634,438	3,001,478	2,646,049
223				TOTAL EXPENDITURE/TRFS		2,999,787	3,270,440	2,756,114
224				EFFECT ON FUND BALANCE		(365,349)	(268,962)	(110,065)
225								
226								
227				BEGINNING FUND BALANCE		1,305,146	797,258	528,296
228				Less Nonspendable - Prepaid Items		135,376		
229				Less PY Encumbrances		7,163		
230								
231		39000		ENDING FUND BALANCE		797,258	528,296	418,231
232								
233								
234								
235								
236								

June 30 2010
Audited Total Fund
Balance

Audited June 30, 2011 Available
Fund Balance - Restricted for
Highway