

Loudon County
Highway Department Fund 131
Fiscal Year Ending June 30, 2024

	A	B	C	D	E	F	G	K
1				Highway Fund 131				
2						2021-2022	2022-2023	2023-2024
3				7/10/23 12:10 PM		Year-End	Budget or	Approved
4						Audited	Estimated	Budget
5								26-Jun-23
6				100%		98%	# Pennies	
7								Property Tax Calculati
8				245,737		240,823	2.44	
9								
10								
11								
12	REVENUE							
13	40000	Local Taxes						
14		40110		Current Property Taxes		569,385	726,803	587,608
15		40120		Trustee's Pr Yr		8,730	15,000	9,000
16		40125		Trustee's Collections-Bankruptcy		143	540	45
17		40130		Clerk and Master's Pr Yr		3,862	5,500	4,000
18		40140		Interest and Penalty		2,135	2,000	2,000
19		40163	TATE	Payment-in-Lieu of Tax		18,197	18,155	18,197
20		40280		Mineral Severance Tax		96,515	90,000	90,000
21		40320		Bank Excise Tax		3,451	4,000	4,000
22		40390		Other Statutory Local Taxes				
23								
24				Total Local Revenue		702,418	861,998	714,850
25								
26								
27								
28	43000	Charges for Services						
29		43190		Other General Ser Charges				
30								
31				Total Charges for Services		0	0	0
32								
33								
34								
35								

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36	44000	Other Local Revenue						
37		44110		Investment Income				
38		44120		Lease/Rentals				
39		44130		Sale of Materials & Supplies		18,595	9,974	5,000
40		44145		Sale of Recycled Materials			729	200
41		44160		Retirees' Insurance Payments				
42		44160-RET-LIF		Retirees' Life Insurance Pmts		710	626	700
43		44160-RET-MED		Retirees' Medical Insurance Pmts		6,979	21,160	22,000
44		44160-RET-DEN		Retirees' Dental Insurance Pmts		4,848	3,749	4,000
45		44161		Cobra Insurance Payments				
46		44165		Rebates		29		
47		44170		Miscellaneous Refunds		171	3,000	2,000
48		44170	CIGNA	MISC-REFUNDS				
49		44170	WKCMP	Misc Refunds - Work Comp		3,009	1,257	
50		44520		Insurance Recovery				
51		44514		Revenue from Joint Ventures				
52		44530		Sale of Equipment				
53		44530	GOVDL	Sale of Equipment - GovDeals				
54		44560		Damages Recovered from Individuals				
55		44570		Contributions and Gifts				
56		44990		Other Local Revenue				
57								
58				Total Other Local Revenue		34,341	40,495	33,900
59								

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60	46000	State of Tennessee						
61		46410		Bridge Program			486,100	704,132
62		46420		State Aid Program				
63		46420	STAID	State Aid Program		189,260	525,080	182,100
64		46440		TN Industrial Infrastructure Program		3,023		
65		46440	STBGP	TN Industrial Infrastructure Program - STBGP				
66		46490		Other Public Works Grants				
67		46920		Gasoline and Motor Fuel Tax			2,440,999	2,428,795
68		46920	GAS03	Gasoline and Motor Fuel Tax		355,563		
69		46920	GAS89	Gasoline and Motor Fuel Tax		192,153		
70		46920	GASIM	Gasoline and Motor Fuel Tax		622,268		
71		46920	GASMF	Gasoline and Motor Fuel Tax		1,233,736		
72		46930		Petroleum Special Tax		36,145	31,458	31,000
73		46980		Other State Grants				
74								
75				Total State of Tennessee		2,632,148	3,483,637	3,346,027
76								
77	47000	Federal Revenue						
78		47230		Disaster Relief				
79		47590						
80		47590		Other Federal Through State				
81		47590	STBGP	Other Federal Through State		840,793		
82		47590-BMILK		Other Federal Through State				
83								
84				Total Direct Federal		840,793	0	0
85								

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86	48000	Other Governments & Citizens Groups						
87		48120	SES	Paving & Maintenance				
88		48140	PHIL	Contracted Services-Philadelphia School				
89								
90				Total Other Governments		0	0	0
91								
92	49000	Other Sources						
93		49600	TRADE	Proceeds from Sale of Capital - Trade-in on Vehicles		162,000	69,000	
94		49700		Insurancy Recovery			27,864	
95		49800		Transfers In (Sports Gaming Tax)			35,000	35,000
96		49800	ARPA	Transfers In			26,217	
97								
98				TOTAL HIGHWAY REVENUE		4,371,700	4,544,211	4,129,777
99								
100								
101								
102	TOTAL AVAILABLE FUNDS					4,371,700	4,544,211	4,129,777

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103								
104	EXPENDITURES							
105	61000	Administration						
106								
107		101		County Official		101,811	106,901	112,246
108		140		Salary Supplement - Reinstatement Requested		4,813		
109		103		Assistant		75,941	79,605	77,487
110		141		Foremen			57,601	73,392
111		142		Mechanic(s)		41,781	44,892	49,736
112		143		Equipment Operators				
113		144		Equipment Operators - Heavy		202,607	212,888	235,441
114		145		Equipment Operators - Light		296,265	322,816	363,136
115		147		Truck Drivers		75,126	74,536	86,700
116		161		Secretary		44,871	48,484	51,264
117		162		Clerical Personnel				
118		168		Temporary Personnel				
119		169		Part-time Personnel		12,780		
120		186	ARPA	Longevity Pay			23,000	
121		187		Overtime Pay		25,649	35,000	25,000
122		302		Advertising			143	150
123		320		Dues and Memberships		4,510	4,500	7,000
124		331		Legal Services			500	500
125		337		Maintenance of Office Equipment				
126		348		Postal Charges		62	157	150
127		349		Printing, Stationery and Forms		456	3,800	500
128		355		Travel		3,054	2,000	4,000
129		414		Duplicating Supplies		31	128	
130		435		Office Supplies		1,239	4,872	2,500
131		499		Other Office Supplies				
132		524		In Service/Staff Development		660	1,000	2,000
133		711		Furniture and Fixtures			2,000	2,000
134		719		Office Equipment		288	5,500	1,000
135								
136				Total Administration		891,944	1,030,323	1,094,202

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137								
138								
139	62000			Highways and Bridges				
140								
141		321		Engineering Services				
142		351		Rentals		4,308	7,500	5,500
143		399		Other Contracted Services		50,166	152,214	51,000
144		399	GOVDL	Other Contracted Services				
145		402		Asphalt		811,907	674,000	700,000
146		403		Asphalt - Cold Mix		10,044	13,000	10,000
147		404		Asphalt - Hot Mix		34,527	88,456	137,000
148		408		Concrete		2,920	5,000	1,000
149		409		Crushed Stone		29,288	80,000	50,000
150		436		Other Road Materials		6,053	13,000	8,000
151		438		Pipe		19,177	31,793	25,000
152		443		Road Signs		16,056	25,000	25,000
153		444		Salt		3,986	18,207	25,000
154		445		Sand			500	1,000
155		468		Chemicals			1,000	1,500
156		499		Other Supplies & Materials		5,332	10,000	10,000
157								
158				Total Highway and Bridges		993,764	1,119,670	1,050,000
159								
160								
161								
162								
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164								
165								

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166	63100	Operation and Maintenance of Equipment						
167								
168		336		Maintenance & Repair - Equipment		14,506	40,000	40,000
169		338		Maintenance & Repair of Vehicles		1,686	6,000	5,000
170		351		Rentals				
171		353		Towing Services		825	1,500	1,000
172		359		Disposal Fees		1,393	5,000	4,000
173		399		Other Contracted Services				
174		412		Diesel Fuel		70,093	77,000	77,000
175		416		Equipment Parts - Heavy		19,623	50,000	25,000
176		417		Equipment Parts - Light		96,922	139,000	100,000
177		418		Equip/Mach Parts				
178		425		Gasoline		35,303	42,000	35,000
179		433		Lubricants		5,636	10,000	5,000
180		436		Other Road Materials			2,000	0
181		446		Small Tools				
182		450		Tires and Tubes		23,491	41,000	40,000
183		499		Other Supplies and Materials		2,568	10,000	10,000
184		599		Other Charges		300	2,000	5,000
185								
186				Total Operation/Main Equip		272,346	425,500	347,000
187								
188								

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189	65000	Other Charges						
190								
191		307		Communication		3,860	12,834	14,000
192		307	WIRE	Communication		4,027		
193		347		Pest Control		461	1,000	1,000
194		399		Other Contracted Services		585	4,000	4,000
195		399	GOVDL	Other Contracted Services				
196		410		Custodial Supplies		963	2,000	2,000
197		413		Drugs and Medical Supplies		838	1,700	1,700
198		415		Electricity		10,363	13,000	11,000
199		424		Garage Supplies		1,482	5,500	2,000
200		427		Ice		570	700	700
201		451		Uniforms		17,878	26,500	30,000
202		506		Liability Insurance		101,456	105,993	101,456
203		508		Premiums on Bonds		350	700	700
204		509		Refunds				
205		510		Trustee's Commission		37,001	45,425	30,000
206		599		Other Charges		1,771	1,853	2,000
207		708		Communication Equipment				
208								
209				Total Other Charges		181,605	221,205	200,556
210								

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211	66000	Employee Benefits						
212								
213		201		Social Security		52,148	60,304	66,613
214		201		Social Security-ARPA			1,357	
215		204		State Retirement - Pensions		58,616	63,505	72,092
216		204		State Retirement - Pensions-ARPA			1,543	
217		205		Employee and Dependent Insurance			2,000	2,000
218		206		Life Insurance		3,122	3,303	3,542
219		206	RET-LIF	Life Insurance - Retirees		1,421	1,363	1,306
220		207		Medical Insurance		208,680	231,776	275,097
221		207	RET-MED	Medical Insurance - Retirees		13,958	12,261	15,077
222		207	SRHTH	Medical Insurance - Sr. Health		24,082	26,643	26,988
223		208		Dental Insurance		13,396	13,715	15,307
224		208	RET-DEN	Dental Insurance - Retirees		4,848	3,985	3,812
225		210		Unemployment Compensation		403	5,000	5,000
226		212		Employer Medicare		12,196	14,103	15,579
227		212		Employer Medicare-ARPA			317	
228		513		Workers' Compensation Insurance		46,677	53,463	53,463
229								
230				Total Employee Benefits		439,547	494,638	555,876
231								
232								
233	67000	COVID-19 Grant #1						
234		499	Other Supplies and materials					
235								
236								
237				Total COVID-19 Grant		0		
238								
239								

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240	68000	Capital Outlay						
241		321		Engineering Services		86,560		
242		321	STBGP	Engineering Services				
243		331		Legal Notices, Recording, and Court Costs				
244		339		Matching Share				
245		339	BRIDG	Matching Share			3,515	3,515
246		339	STBGP	Matching Share				
247		339	STAID	Matching Share		3,744	10,501	3,642
248		399	STBGP	Other Contracted Services				
249		404	STBGP	Asphalt-Hot Mix		754,081		
250		409		Crushed Stone			3,000	3,000
251		705		Bridge Construction			486,100	704,132
252		708		Communication Equipment			2,813	
253		714		Highway Equipment			100,000	100,000
254		718		Motor Vehicles			43,044	50,000
255		718	TRADE	Motor Vehicles - Trade-in Program		166,870	95,044	
256		726		State Aid Projects				
257		726	STAID	State Aid Projects		189,356	525,080	182,100
258		726	STBGP	State Aid Projects				
259		790		Other Equipment				
260								
261				Total Capital Outlay		1,200,611	1,269,097	1,046,389
262								
263								
264	99100	Transfers Out						
265		590		Transfers to Other Funds (Fund 171 Tractor/Mower)				
266		590		Transfers to Other Funds (Fund 151 Debt Pmt)				
267								
268				Total Transfers Out		0	0	0
269								
270		TOTAL EXPENDITURES/TRANSFERS OUT				3,979,817	4,560,433	4,294,023

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271								
272								
273								
274								
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277								
278								
279								
280								
281								
282								
283				TOTAL REVENUE		4,371,700	4,544,211	4,129,777
284				TOTAL EXPENDITURE/TRFS		3,979,817	4,560,433	4,294,023
285				EFFECT ON FUND BALANCE		391,883	(16,222)	(164,246)
286								
287								
288				BEG BAL - June 30 2021 Audited Total Fund Balance		1,367,553	1,603,386	1,587,164
289								
290				June 30 2022 Audited Total Fund Balance		1,759,436		
291						0		
292								
293				June 30 2022 Audited Committed Fund Balance		1,759,436		
294				June 30 2022 Audited Encumbrances		156,050		
295				Plus Liquidated PY Encumbrance		0		
296								
297				July 1 2022 Available Restricted Fund Balance		1,603,386	1,587,164	1,422,918
298								
299								
300								
301								
302								
303								