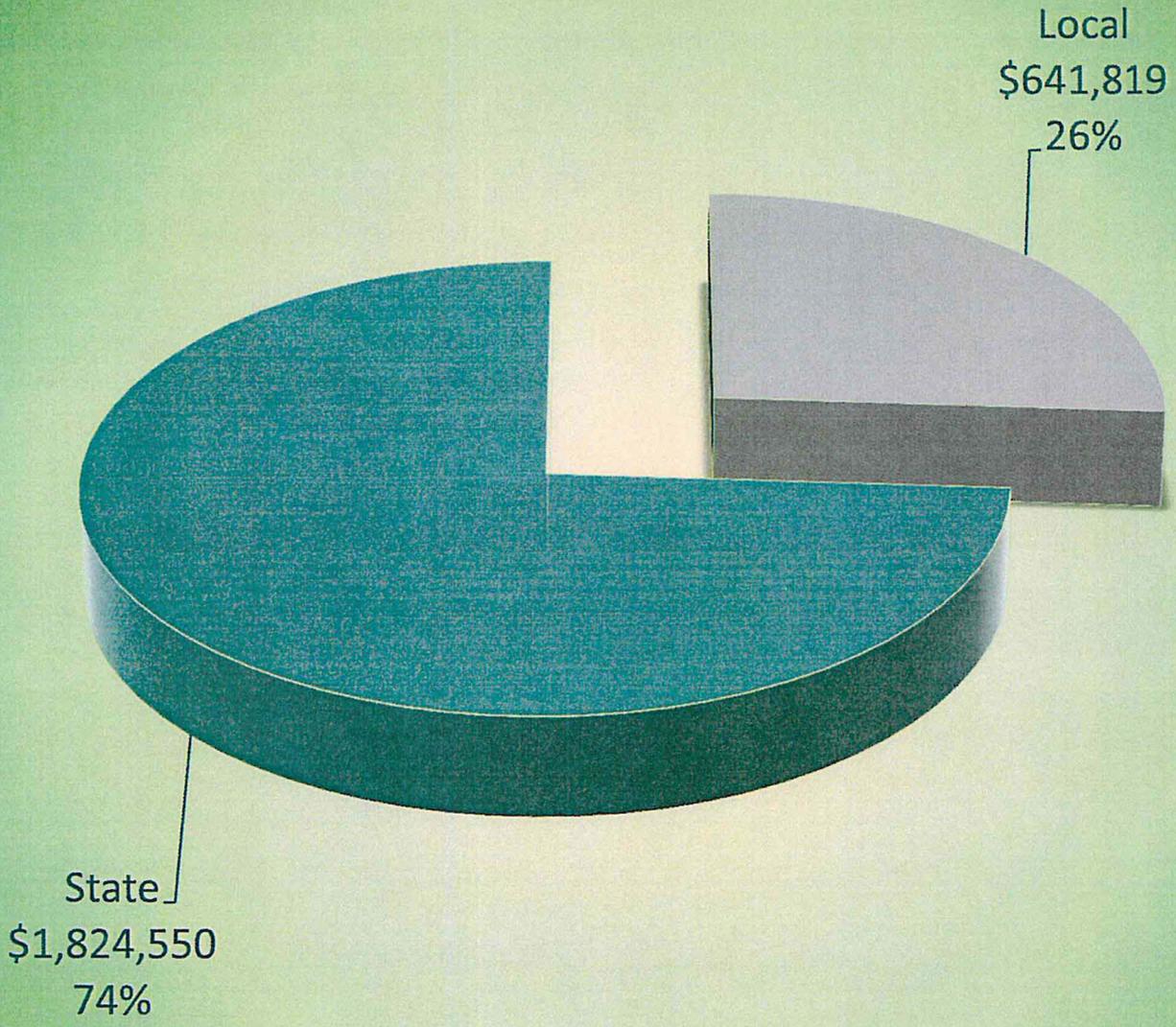
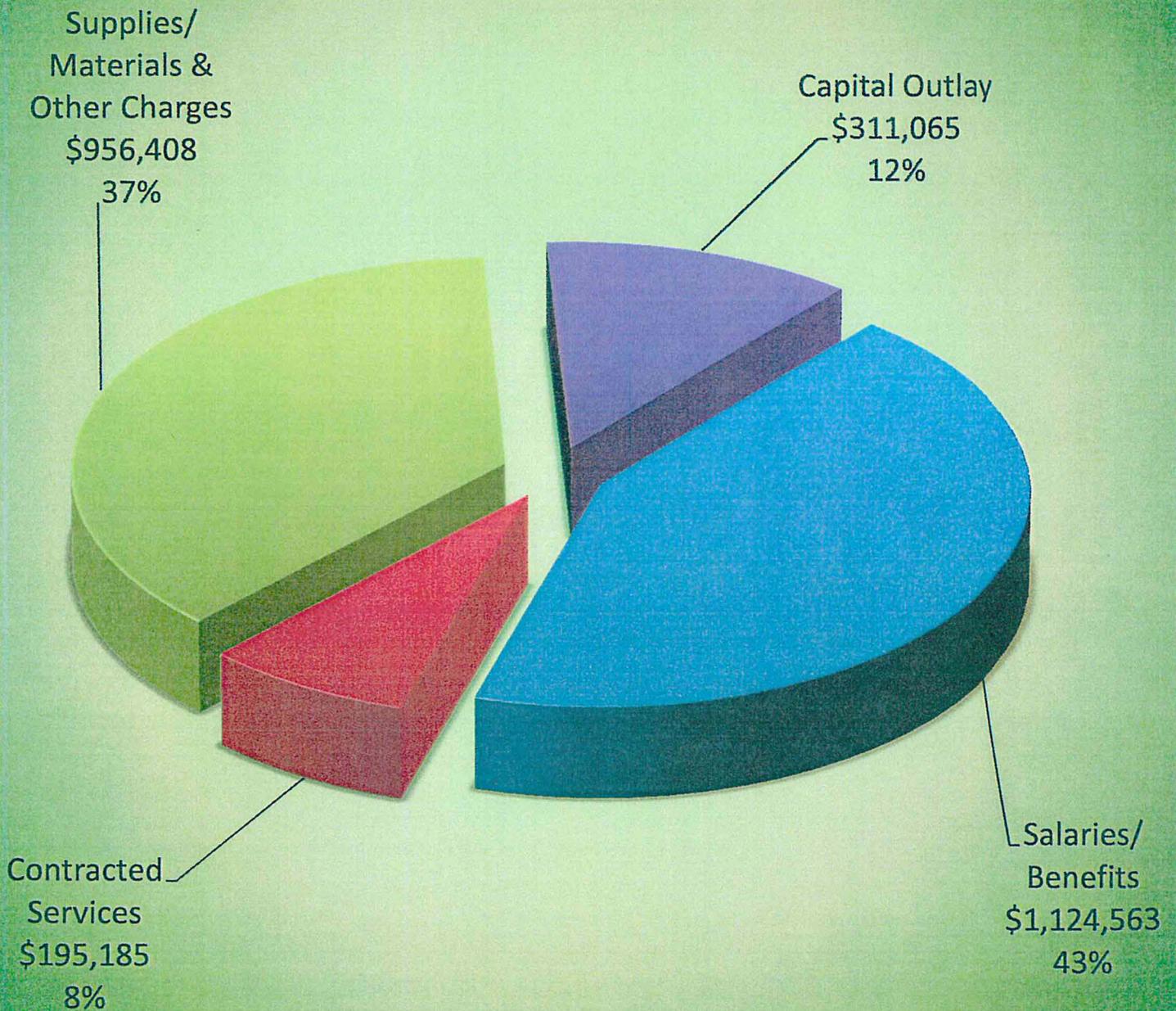


**Major Revenue Sources
Fund 131-Highway/Public Works
FY 2016**



**Expenditures Distribution
Fund 131-Highway /Public Works
FY 2016**

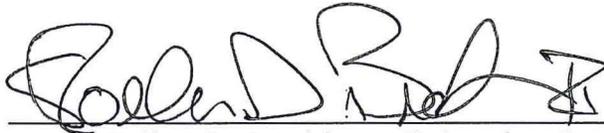


COPY

CERTIFICATION OF ROAD REVENUES

Loudon County
Fiscal Year 2015-2016

We, Rollen D. Bradshaw, II, County Mayor of Loudon County, and Eddie Simpson, Chief Administrative Officer of the Loudon County Highway Department, hereby certify that \$ 610,175 has been appropriated and allocated for county road purposes from Fiscal Year 2015 - 2016 local revenue sources as compared to \$594,877 that represents the average of the most recent five (5) years of local revenue sources appropriated and allocated for county road purposes.



Rollen D. Bradshaw, II, Loudon County Mayor

7/15/15

Date



Eddie Simpson, Loudon County Highway Superintendent

7/15/15

Date

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

Mailed original 7/15/15

**Highway Certification Worksheet
Loudon County
Fiscal Year 2015 - 2016**

I. Calculate Average

	2010-2011	2011-2012	2012-2013	2013-2014	2014-2015*	Total	
Property/In-lieu Taxes	558,747	532,936	545,843	549,751	553,456	2,740,733	
Interest and Penalty	2,852	2,986	1,975	2,180	2,000	11,993	
Business Tax						0	
Hotel/Motel						0	
Mineral Severance Tax	54,174	46,504	38,265	40,826	40,000	219,769	
Sales Tax						0	
Wheel Tax						0	
Other Local Taxes/Revenues	200		151	470	1,070	1,891	
Total Local Revenues	615,973	582,426	586,234	593,227	596,526	2,974,386	
Average = Total 5 years total local revenue divided by 5						Five-year average 	594,877

* estimate if audit figures are unavailable

Current Year Appropriation 2015-2016

Property/In-lieu Taxes	567,105
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	610,175

Source: FY 2010-2011 through FY 2013-2014 figures from Comprehensive Annual Financial Reports, Division of County Audit, Comptroller, State of Tennessee.

Loudoun County
Highway Department Fund 131
Fiscal Year Ending June 30, 2016

	A	B	C	D	E	F	G	J
1				Highway Fund 131				
2						2013-2014	2014-2015	2015-2016
3				7/9/15 1:58 PM		Audit	Budget or	Adopted Budget
4						Report	Estimated	29-Jun-15
5								
6	100%	98%	# Pennies					
7				← Property Tax Calculation				
8	167,834	164,477	3.32					
9								
10								
11								
12								
13								
14								
15	REVENUE							
16	40000	Local Taxes						
17		40110		Current Property Taxes		532,938	532,416	546,065
18		40120		Trustee's Pr Yr		10,641	15,000	15,000
19		40125		Trustee's Collections-Bankruptcy		160	540	540
20		40130		Clerk and Master's Pr Yr		6,012	5,500	5,500
21		40140		Interest and Penalty		2,180	2,000	2,000
22		40280		Mineral Severance Tax		40,826	40,000	40,000
23		40320		Bank Excise Tax		470	470	470
24		40330		Wholesale Beer Tax				
25		40390		Other Statutory Local Taxes			600	600
26								
27				Total Local Revenue		593,227	596,526	610,175
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, 2016

	A	B	C	D	E	F	G	J
1				Highway Fund 131				
2						2013-2014	2014-2015	2015-2016
3				7/9/15 1:58 PM		Audit	Budget or	Adopted Budget
4						Report	Estimated	29-Jun-15
38	44000	Other Local Revenue						
39		44110		Investment Income				
40		44120		Lease/Rentals				
41		44130		Sale of Materials & Supplies		17,293	15,000	15,000
42		44160		Retirees' Insurance Payments		2,923		
43		44160-RET-LIF		Retirees' Life Insurance Pmts			198	198
44		44160-RET-MED		Retirees' Medical Insurance Pmts			2,575	2,575
45		44160-RET-DEN		Retirees' Dental Insurance Pmts				
46		44161		Cobra Insurance Payments				
47		44170		Miscellaneous Refunds		9,616	3,000	3,000
48		44170	CIGNA	MISC-REFUNDS				
49		44170	WKCMP	Misc Refunds - Work Comp				
50		44520		Insurance Recovery				
51		44514		Revenue from Joint Ventures				
52		44530		Sale of Equipment		7,527	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		37,359	31,644	31,644
59								

Loudon County
Highway Department Fund 131
Fiscal Year Ending June 30, 2016

	A	B	C	D	E	F	G	J
1				Highway Fund 131				
2						2013-2014	2014-2015	2015-2016
3				7/9/15 1:58 PM		Audit	Budget or	Adopted Budget
4						Report	Estimated	29-Jun-15
60	46000	State of Tennessee						
61		46410		Bridge Program			80,721	80,721
62		46420		State Aid Program		209,115	206,264	206,264
63		46490		Other Public Works Grants				
64		46920		Gasoline and Motor Fuel Tax		1,591,059	1,506,107	1,506,107
65		46930		Petroleum Special Tax		35,035	31,458	31,458
66		46980		Other State Grants				
67								
68				Total State of Tennessee		1,835,209	1,824,550	1,824,550
69								
70	47000	Federal Revenue						
71		47230		Disaster Relief				
72								
73				Total Direct Federal		0	0	0
74								
75	48000	Other Governments & Citizens Groups						
76		48140		Contracted Services				
77								
78				Total Other Governments		0	0	0
79								
80	49000	Other Sources						
81		49700		Insurancy Recovery				
82								
83				TOTAL HIGHWAY REVENUE		2,465,795	2,452,720	2,466,369
84								
85								
86								
87								
88								
89	TOTAL AVAILABLE FUNDS					2,465,795	2,452,720	2,466,369
90								

Loudon County
Highway Department Fund 131
Fiscal Year Ending June 30, 2016

	A	B	C	D	E	F	G	J
1				Highway Fund 131				
2						2013-2014	2014-2015	2015-2016
3				7/9/15 1:58 PM		Audit	Budget or	Adopted Budget
4						Report	Estimated	29-Jun-15
91	EXPENDITURES							
92	61000	Administration						
93								
94		101		County Official		79,685	82,205	82,205
95		141		Foremen		51,219	55,162	56,285
96		142		Mechanic(s)		57,580	63,648	64,938
97		143		Equipment Operators		152,509	155,005	158,226
98		147		Truck Drivers		282,679	306,696	349,503
99		162		Clerical Personnel		32,468	33,946	34,632
100		168		Temporary Personnel		27,194	21,715	30,000
101		169		Part-time Personnel				
102		187		Overtime Pay		20,357	30,000	30,000
103		302		Advertising			250	250
104		320		Dues and Memberships		3,610	4,000	4,000
105		331		Legal Services			2,500	2,500
106		337		Maintenance of Office Equipment			200	200
107		348		Postal Charges		40	300	300
108		349		Printing, Stationery and Forms		275	1,000	1,000
109		355		Travel		760	1,500	1,500
110		435		Office Supplies		1,070	3,500	3,500
111		524		In Service/Staff Development			1,000	1,000
112		719		Office Equipment		860	2,000	2,000
113								
114				Total Administration		710,306	764,627	822,039
115								
116								
117								
118								
119								
120								

Loudoun County
Highway Department Fund 131
Fiscal Year Ending June 30, 2016

	A	B	C	D	E	F	G	J
1				Highway Fund 131				
2						2013-2014	2014-2015	2015-2016
3				7/9/15 1:58 PM		Audit	Budget or	Adopted Budget
4						Report	Estimated	29-Jun-15
121	62000	Highways and Bridges						
122								
123		321		Engineering Services			5,000	5,000
124		351		Rentals		2,195	10,000	5,000
125		399		Other Contracted Services		25,852	35,000	35,000
126		399	GOVDL	Other Contracted Services				
127		403		Asphalt - Cold Mix		1,390	12,000	12,000
128		404		Asphalt - Hot Mix		643,515	645,740	202,000
129		408		Concrete		5,643	7,000	12,000
130		409		Crushed Stone		44,401	33,692	34,000
131		436		Other Road Materials		7,876	13,500	6,000
132		438		Pipe		27,377	25,000	25,000
133		443		Road Signs		23,814	15,000	20,000
134		444		Salt		19,225	25,000	25,000
135		445		Sand			2,000	2,000
136		468		Chemicals			6,000	6,000
137		499		Other Supplies & Materials		11,639	12,000	12,000
138								
139				Total Highway and Bridges		812,927	846,932	401,000
140								
141								
142								
143								
144								
145								
146								

**Loudon County
Highway Department Fund 131
Fiscal Year Ending June 30, 2016**

	A	B	C	D	E	F	G	J
1				Highway Fund 131				
2						2013-2014	2014-2015	2015-2016
3				7/9/15 1:58 PM		Audit	Budget or	Adopted Budget
4						Report	Estimated	29-Jun-15
147	63100	Operation and Maintenance of Equipment						
148								
149		338		Maintenance & Repair of Vehicles		26,665	30,000	30,000
150		351		Rentals				
151		353		Tow-in Services		1,722	2,000	2,000
152		359		Disposal Fees		1,223	6,000	6,000
153		399		Other Contracted Services				
154		412		Diesel Fuel		67,992	65,000	65,000
155		416		Equipment Parts - Heavy		21,456	30,000	30,000
156		417		Equipment Parts - Light		75,827	110,000	100,000
157		418		Equip/Mach Parts				
158		425		Gasoline		35,087	39,000	39,000
159		433		Lubricants		9,477	15,000	15,000
160		446		Small Tools				
161		450		Tires and Tubes		13,162	25,000	25,000
162		499		Other Supplies and Materials		5,868	8,500	8,500
163		599		Other Charges			1,000	1,000
164								
165				Total Operation/Main Equip		258,479	331,500	321,500
166								
167								

Loudon County
Highway Department Fund 131
Fiscal Year Ending June 30, 2016

	A	B	C	D	E	F	G	J
1				Highway Fund 131				
2						2013-2014	2014-2015	2015-2016
3				7/9/15 1:58 PM		Audit	Budget or	Adopted Budget
4						Report	Estimated	29-Jun-15
168	65000	Other Charges						
169								
170		307		Communication		6,413	11,000	11,000
171		307	WIRE	Communication				
172		347		Pest Control		372	500	500
173		399		Other Contracted Services		1,550	2,000	2,000
174		399	GOVDL	Other Contracted Services				
175		410		Custodial Supplies		326	1,100	1,100
176		413		Drugs and Medical Supplies		289	1,500	1,500
177		415		Electricity		12,414	12,000	12,000
178		424		Garage Supplies		2,040	13,000	16,000
179		427		Ice		360	612	612
180		451		Uniforms		11,191	16,000	15,000
181		506		Liability Insurance		87,498	89,590	89,590
182		508		Premiums on Bonds		350	700	700
183		510		Trustee's Commission		31,612	30,000	30,000
184		599		Other Charges		52	1,400	1,400
185								
186				Total Other Charges		154,467	179,402	181,402
187								

**Loudon County
Highway Department Fund 131
Fiscal Year Ending June 30, 2016**

	A	B	C	D	E	F	G	J
1				Highway Fund 131				
2						2013-2014	2014-2015	2015-2016
3				7/9/15 1:58 PM		Audit	Budget or	Adopted Budget
4						Report	Estimated	29-Jun-15
188	66000		Employee Benefits					
189		188		Bonus Payments (Medical Ratio Rebate)				
190		188	RET-MED	Bonus Payments				
191		201		Social Security		41,619	46,399	49,959
192		204		State Retirement		65,686	70,486	75,252
193		205		Employee and Dependent Insurance			1,674	1,674
194		206		Life Insurance		3,817	3,252	3,165
195		206	RET-LIF	Life Insurance - Retirees			396	685
196		207		Medical Insurance		154,016	134,277	142,972
197		207	RET-MED	Medical Insurance - Retirees			5,152	5,152
198		207	SRHTH	Medical Insurance - Sr. Health			9,678	11,180
199		208		Dental Insurance		10,398	10,476	10,445
200		208	RET-DEN	Dental Insurance - Retirees			0	1,606
201		209		Disability Insurance				
202		210		Unemployment Compensation		3,748	5,000	5,000
203		212		Employer Medicare		9,733	10,851	11,684
204		513		Workers' Compensation Insurance		50,382	54,990	54,990
205								
206				Total Employee Benefits		339,399	352,631	373,764
207								
208								
209	68000		Capital Outlay					
210		339		Matching Share		54,186		
211		339	BRIDG	Matching Share			20,180	20,180
212		339	STAID	Matching Share			68,755	68,755
213		705		Bridge Construction			80,721	80,721
214		706		Building Construction				
215		711		Furniture & Fixtures			500	3,080
216		714		Highway Equipment		16,109	14,000	19,000
217		714	FY12	Highway Equipment				
218		717		Maintenance Equipment				
219		718		Motor Vehicles				
220		726		State Aid Projects		210,750	206,264	206,264
221		790		Other Equipment				
222								
223				Total Capital Outlay		281,045	390,420	398,000
224								

Loudon County
Highway Department Fund 131
Fiscal Year Ending June 30, 2016

	A	B	C	D	E	F	G	J
1				Highway Fund 131				
2						2013-2014	2014-2015	2015-2016
3				7/9/15 1:58 PM		Audit	Budget or	Adopted Budget
4						Report	Estimated	29-Jun-15
225								
226	99100	Transfers Out						
227		590		Transfers to Other Funds		76,194	90,687	89,516
228								
229				Total Transfers Out		76,194	90,687	89,516
230								
231		TOTAL EXPENDITURES				2,632,817	2,956,199	2,587,221
232								
233								
234								
235								
236								
237				TOTAL REVENUE		2,465,795	2,452,720	2,466,369
238				TOTAL EXPENDITURE/TRFS		2,632,817	2,956,199	2,587,221
239				EFFECT ON FUND BALANCE		(167,022)	(503,479)	(120,852)
240								
241								
242				BEG BAL - June 30 2013 Audited Total Fund Balance		1,239,644	1,072,622	569,143
243								
244				June 30 2014 Audited Total Fund Balance		1,072,622		
245				NonSpendable Prepaid Items - June 30 2014 Audit		0		
246								
247				June 30 2014 Audited Committed Fund Balance		1,072,622		
248				June 30 2014 Audited Encumbrances		0		
249								
250				July 1 2014 Available Restricted Fund Balance		1,072,622	569,143	448,291
251								
252								
253								
254								
255								
256								

Audited June 30, 2014
 Available Fund Balance -
 Restricted for Highway