ROBERTSON COUNTY, TENNESSEE

OPERATING BUDGET

FOR THE YEAR ENDING JUNE 30, 2014

ADOPTED AUGUST 19, 2013

PREPARED BY
FINANCE DEPARTMENT

JODY STEWART
FINANCE DIRECTOR

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ROBERTSON COUNTY, TENNESSEE

OPERATING BUDGET

FOR THE FISCAL YEAR ENDING

JUNE 30, 2014

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ROBERTSON COUNTY, TENNESSEE

OPERATING BUDGET

FOR THE FISCAL YEAR ENDING

JUNE 30, 2014

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ROBERTSON COUNTY, TENNESSEE

OPERATING BUDGET

FOR THE FISCAL YEAR ENDING

JUNE 30, 2014

BOARD OF COMMISSIONERS

COMMISSIONERS	DISTRICT
Tommy Jackson	First
Bobby Couts	First
Billy Hugh Ray	Second
Don Eden	Second
Larry DiOrio	Third
Patsi Gregory	Third
Kathy Spears	Fourth
Ervin Brown	Fourth
Lanny Adcock	Fifth
Carol Dugger	Fifth
Susan MacAfee	Sixth
Randy Wilson	Sixth
Billy Vogle	Seventh
Joseph Bryant	Seventh
Michael Dorris	Eighth
Faye Stubblefield	Eighth
Billy Gray	Ninth
Tommy Baggett	Ninth
Bobby Jones	Tenth
Jonathan Garner	Tenth
Kevin Gray	Eleventh
Steve Haley	Eleventh
James Bowens	Twelfth
Robert Farmer	Twelfth

ROBERTSON COUNTY, TENNESSEE

OPERATING BUDGET

FOR THE FISCAL YEAR ENDING

JUNE 30, 2014

DEPARTMENT HEADS

DEPARTMENT HEADS	POSITION
Howard Bradley	County Mayor
James Mike Davis	Director of Schools
Delvin Hester	Highway Superintendent
Cathy Hamsley	Elections Administrator
Frankie Fletcher	Register of Deeds
Martha Wilkinson	Planning Director
Joe Fort	County Buildings Director
Yolanda Reid	Archives Director
Jody Stewart	Finance Director
Chris Traughber	Property Assessor
Sandy Head	County Trustee
Susan Atchley	County Clerk
Lisa Cavender	Circuit Court Clerk
Burton Glover	General Sessions Judge
Kenneth Hudgens	Clerk & Master
Bill Holt	County Sheriff
Vanessa Watkins	Health Dept. Director
Rick Jansen	Ambulance Director
Randall Pugh	Solid Waste Director

BUDGETARY RESOLUTIONS

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RESOLUTION NO. _____

A RESOLUTION MAKING APPROPRIATIONS FOR THE VARIOUS FUNDS, DEPARTMENTS, OFFICES AND AGENCIES OF ROBERTSON COUNTY, TENNESSEE FOR THE FISCAL YEAR ENDING JUNE 30, 2014

SECTION 1. BE IT RESOLVED by the Board of Commissioners of Robertson County, Tennessee that funds are hereby appropriated for the purpose of meeting the expenses, capital outlay and debt payments of the various funds, departments, offices and agencies of Robertson County, Tennessee, for the fiscal year beginning July 1, 2013 and ending June 30, 2014, according to the following schedule:

GENERAL FUND

County Commission	$ 237,833
County Mayor	213,610
Administrator of Elections	256,710
Register of Deeds	297,545
Planning & Zoning	298,058
County Buildings	1,000,594
Archives	115,229
Finance Department	481,985
Property Assessor's Office	426,468
County Trustee's Office	275,347
County Clerk's Office	558,430
Circuit Court Clerk's Office	781,634
General Sessions Court	483,866
Chancery Court	281,268
Juvenile Court	418,047
Sheriff's Department	9,930,712
Fire Prevention Services	628,825
Emergency Management	136,203
Health Department	823,183
Animal Control	169,634
Ambulance Service	4,045,352
Litter Grant Program	61,852
Agriculture Extension Service	149,114
Other Charges	4,228,414
Contributions to Other Agencies	227,587
Operating Transfer	37,500
Total General Fund	$26,565,000

SANITATION FUND

Convenience Centers	$ 420,736
Transfer Station	1,692,455
Recycling Center	66,138
Landfill Post Closure	87,727
Other Charges	135,944
Total Sanitation Fund	$ 2,403,000

HIGHWAY FUND

Administration	$ 314,619
Highway Maintenance	2,062,380
Equipment Maintenance	548,402
Other Charges	328,599
Capital Outlay	540,000
Total Highway Fund	$ 3,794,000

SCHOOL FUND

Regular Education Program	$42,350,233
Alternative Education Program	623,636
Special Education Program	6,557,443
Vocational Education Program	3,033,508
Student Body Education Program	336,380
Adult Education Program	38,800
Attendance Services Support	148,207
Health Services Support	1,000,806
Other Student Support	2,180,865
Regular Education Support	2,001,750
Alternative Education Support	93,860
Special Education Support	642,404
Vocational Education Support	132,978
Board of Education	1,349,104
Director's Office	467,440
Principals' Offices	5,197,285
Fiscal Services	172,094
Human Resources	283,865
Plant Operation	5,582,299
Plant Maintenance	1,785,465
Transportation	5,058,288
Central and Other	1,533,319
Food Services	3,903,931
Community Services	965,005
Pre - K Education Program	955,727
Capital Outlay	202,500
Operating Transfer	288,000
Total School Fund	$86,885,192

DEBT SERVICE FUND

General Debt Service	$ 3,845,121
Highway Debt Service	405,100
Education Debt Service	11,512,234
Other Charges	308,545
Total Debt Service Fund	$16,071,000

SECTION 2. BE IT FURTHER RESOLVED that the budget for the School Federal Projects Fund shall be the budget approved by the Robertson County Board Of Education.

SECTION 3. BE IT FURTHER RESOLVED that there are also hereby appropriated certain portions of the commissions and fees for collecting taxes and licenses and for administering other funds which the Trustee, County Clerk, Circuit Court Clerk, Register, Sheriff and the Clerk and Master and their officially authorized deputies and assistants may be entitled to receive under State laws heretofore or hereafter enacted. Expenditures out of commissions, and/or fees collected by the Trustee, County Clerk, Circuit Court Clerk, Clerk and Master, Register and the Sheriff may be made for such purposes and in such amounts as may be authorized by existing law or by valid order of any court having power to make such appropriations. Any excess commission and/or fees collected over and above the expenditures duly authorized shall be paid over to the Trustee and placed in the General Fund as provided by law.

SECTION 4. BE IT FURTHER RESOLVED that if any fee officials, as enumerated in Section 8-22-101, T.C.A., operate under the provisions of Section 8-22-104, T.C.A., then the provisions of the preceding paragraph shall not apply to those particular officials.

SECTION 5. BE IT FURTHER RESOLVED that the salary of each officer or employee of the County shall not exceed the amount authorized by existing law and the number of full-time positions in each department shall not exceed the total authorized in the detailed budget document.

SECTION 6. BE IT FURTHER RESOLVED that the total salary expenditures of each department shall not exceed the total salary budget per department contained in the detailed budget document and the total of all expenditures of each department shall not exceed the departmental appropriations contained in this resolution.

SECTION 7. BE IT FURTHER RESOLVED that any amendment to the budget shall be approved as provided in Section 5-9-407, T.C.A. One copy of each amendment shall be filed with the County Clerk, the Finance Director and each respective departmental head.

SECTION 8. BE IT FURTHER RESOLVED that any resolution which may hereafter be presented to the Board of Commissioners for appropriations in addition to those made by this Resolution shall specifically provide sufficient funds during the fiscal year to meet such additional appropriation.

SECTION 9. BE IT FURTHER RESOLVED that the County Mayor or Finance Director are hereby authorized to borrow money on revenue anticipation notes, provided such notes are first approved by the Director of State and Local Finance, to pay for the expenses herein authorized until the taxes and other revenue for the fiscal year have been collected. The proceeds of loans for each individual fund shall not exceed 60% of the appropriations of each individual fund and shall be used only to pay the expenses and other requirements of the fund for which the loan is made. The loan shall be paid out of revenue from the fund for which money is borrowed. The notes evidencing the loans authorized under this section shall be used under the applicable sections of Title 9, Chapter 21, Tennessee Code Annotated. Said notes shall be signed by the County Mayor or the Finance Director and countersigned by the County Clerk. The notes shall be paid in full by the last day of the fiscal year.

SECTION 10. BE IT FURTHER RESOLVED that delinquent property taxes for the fiscal year ending June 30, 2012 and prior years and the interest and penalty thereon collected during the fiscal year ending June 30, 2014 shall be apportioned to the various funds according to the division of the tax levy for the fiscal year ending June 30, 2013. The Clerk and Master and the Trustee are hereby authorized and directed to make such apportionment accordingly. All business tax collections, including penalty and interest, shall accrue to the School Fund.

SECTION 11. BE IT FURTHER RESOLVED that all unencumbered balances of appropriations remaining at the end of the fiscal year shall lapse and be of no further effect.

SECTION 12. BE IT FURTHER RESOLVED that any resolution or part of a resolution which has heretofore been passed by the Board of Commissioners which is in conflict with any provision in this resolution is hereby repealed.

SECTION 13. BE IT FURTHER RESOLVED that this resolution shall take effect from and after its passage and its provisions shall be in force for the fiscal year beginning July 1, 2013 and ending June 30, 2014. This resolution shall be spread upon the minutes of the Board of Commissioners.

Duly passed and approved this 19th day of August, 2013.

_____

County Commissioner

_____

County Mayor

_____

County Clerk

RESOLUTION NO. _____

A RESOLUTION ESTABLISHING THE PROPERTY TAX LEVY OF ROBERTSON COUNTY, TENNESSEE FOR THE FISCAL YEAR ENDING JUNE 30, 2014

SECTION 1. BE IT RESOLVED by the Board of Commissioners of Robertson County, Tennessee that the property tax rate of Robertson County, Tennessee for the fiscal year beginning July 1, 2013 and ending June 30, 2014 shall be $2.96 on each $100.00 of taxable property. The resulting revenue shall be distributed according to the following schedule:

FUND	RATE
General	.98
Sanitation	.06
School	1.07
Debt Service	.85
Total	2.96

SECTION 2. BE IT FURTHER RESOLVED that any resolution or part of a resolution which has heretofore been passed by the Board of Commissioners which is in conflict with any provision in this resolution is hereby repealed.

SECTION 3. BE IT FURTHER RESOLVED that this resolution shall take effect from and after its passage and its provisions shall be in force for the fiscal year beginning July 1, 2013 and ending June 30, 2014. This resolution shall be spread upon the minutes of the Board of Commissioners.

Duly passed and approved this 19th day of August, 2013.

_____

County Commissioner

_____

County Mayor

_____

County Clerk

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COMBINED FINANCIAL SCHEDULES

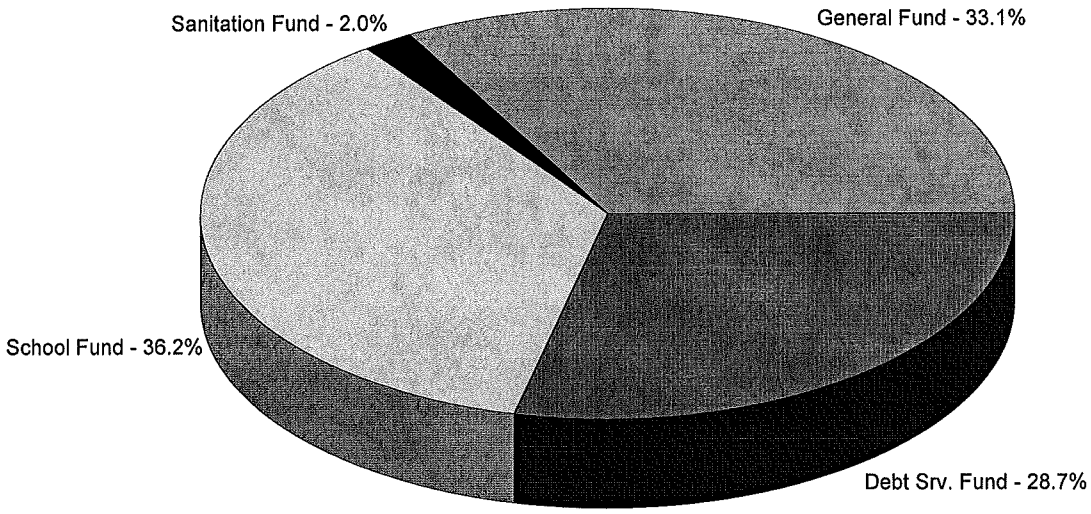
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ROBERTSON COUNTY, TENNESSEE
STATEMENT OF UNRESERVED FUND BALANCES
BUDGET FOR THE YEAR ENDING JUNE 30, 2014

ALL FUNDS DESCRIPTION	ACTUAL BALANCE ON 6-30-13	PLUS ESTIMATED REVENUES FY 13-14	LESS ESTIMATED EXPENSES FY 13-14	ESTIMATED BALANCE ON 6-30-14
GENERAL FUND	4,521,008	26,245,000	26,565,000	4,201,008
SANITATION FUND	634,711	2,130,000	2,403,000	361,711
HIGHWAY FUND	1,040,427	3,337,000	3,794,000	583,427
SCHOOL FUND	4,346,593	85,357,454	86,885,192	2,818,855
DEBT SERVICE FUND	3,619,539	16,368,000	16,071,000	3,916,539
TOTAL ALL FUNDS	14,162,278	133,437,454	135,718,192	11,881,540

PROPERTY TAX DISTRIBUTION

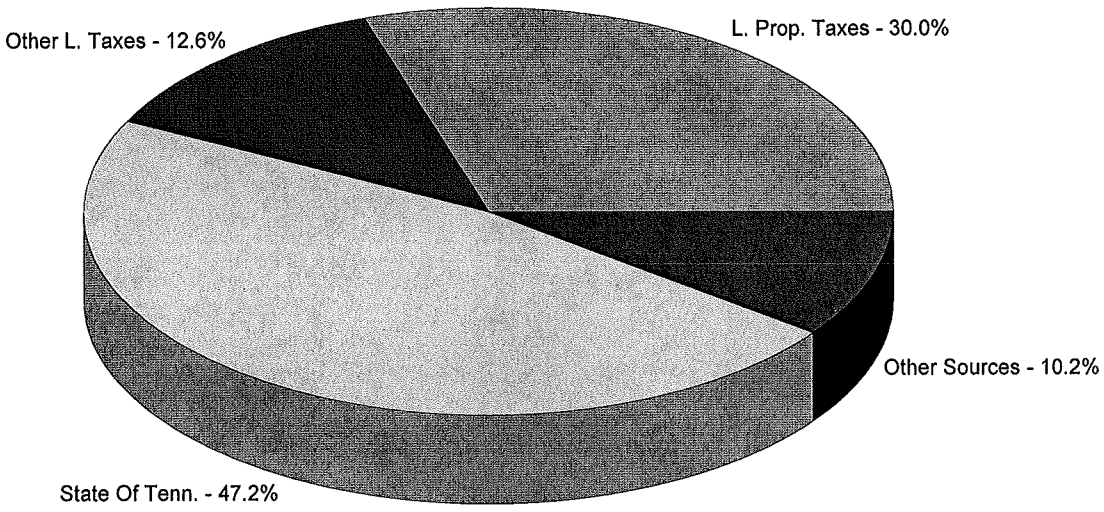
FISCAL YEAR 2013-2014 BUDGET



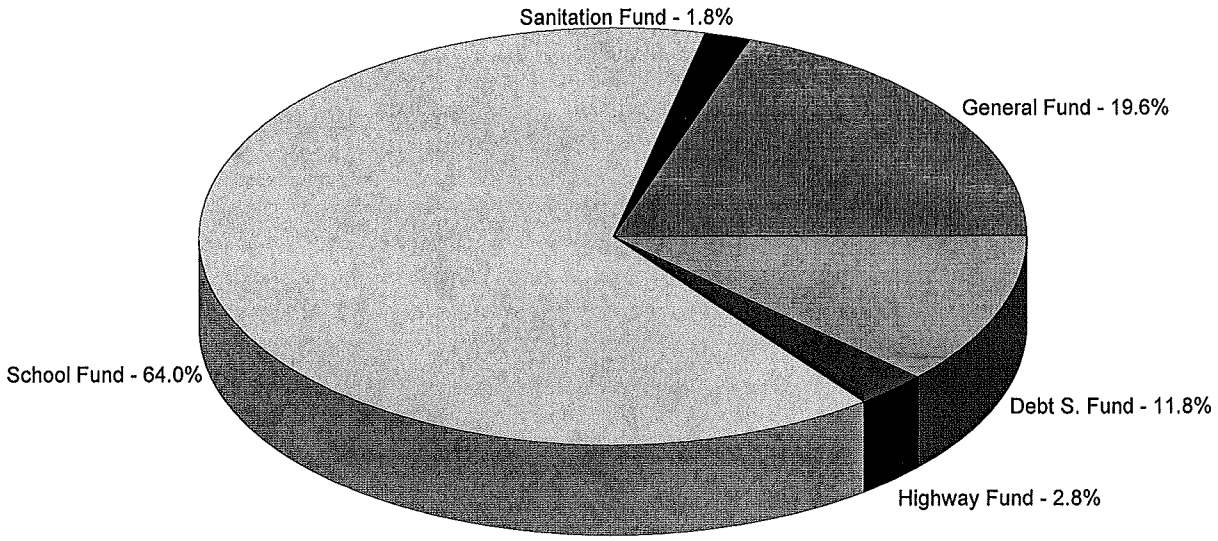
ROBERTSON COUNTY, TENNESSEE
PROPERTY TAX RATE DISTRIBUTION
BUDGET FOR THE YEAR ENDING JUNE 30, 2014

ALL FUNDS DESCRIPTION	PROPERTY TAX RATE	PROPERTY TAX LEVY	LESS EST. 4.5 % NON COLLECT	NET PROP. TAX REVENUE
GENERAL FUND	0.98	12,673,298	570,298	12,103,000
SANITATION FUND	0.06	775,916	34,916	741,000
SCHOOL FUND	1.07	13,837,173	622,673	13,214,500
DEBT SERVICE FUND	0.85	10,992,147	494,647	10,497,500
TOTAL ALL FUNDS	2.96	38,278,534	1,722,534	36,556,000
ONE CENT NET PROPERTY TAX GENERATES ABOUT				123,500

TOTAL ALL FUNDS REVENUES
FISCAL YEAR 2013-2014 BUDGET



TOTAL ALL FUNDS EXPENSES
FISCAL YEAR 2013-2014 BUDGET



ROBERTSON COUNTY, TENNESSEE
SCHEDULE OF BOND PAYMENTS
FROM DEBT SERVICE FUND
REMAINING AFTER JUNE 30, 2013

DESCRIPTION	SCHOOL PRINCIPAL PAYMENTS	OTHER PRINCIPAL PAYMENTS	TOTAL PRINCIPAL PAYMENTS	TOTAL INTEREST PAYMENTS	TOTAL PRI. & INT. PAYMENTS
FISCAL YEAR ENDING 6/30/2014	6,750,310.50	2,239,689.50	8,990,000.00	5,379,012.52	14,369,012.52
FISCAL YEAR ENDING 6/30/2015	6,720,789.50	2,724,210.50	9,445,000.00	5,070,900.02	14,515,900.02
FISCAL YEAR ENDING 6/30/2016	6,099,080.50	2,485,919.50	8,585,000.00	4,725,550.02	13,310,550.02
FISCAL YEAR ENDING 6/30/2017	6,312,493.00	2,602,507.00	8,915,000.00	4,407,950.02	13,322,950.02
FISCAL YEAR ENDING 6/30/2018	6,477,305.50	2,692,694.50	9,170,000.00	4,065,675.02	13,235,675.02
FISCAL YEAR ENDING 6/30/2019	7,042,058.50	2,837,941.50	9,880,000.00	3,681,656.26	13,561,656.26
FISCAL YEAR ENDING 6/30/2020	5,605,842.50	2,284,157.50	7,890,000.00	3,249,856.26	11,139,856.26
FISCAL YEAR ENDING 6/30/2021	5,773,714.50	2,366,285.50	8,140,000.00	2,907,006.26	11,047,006.26
FISCAL YEAR ENDING 6/30/2022	5,913,036.50	2,446,963.50	8,360,000.00	2,581,406.26	10,941,406.26
FISCAL YEAR ENDING 6/30/2023	6,187,449.00	2,557,551.00	8,745,000.00	2,247,006.26	10,992,006.26
FISCAL YEAR ENDING 6/30/2024	6,402,783.00	2,657,217.00	9,060,000.00	1,870,843.76	10,930,843.76
FISCAL YEAR ENDING 6/30/2025	6,593,117.00	2,756,883.00	9,350,000.00	1,478,156.26	10,828,156.26
FISCAL YEAR ENDING 6/30/2026	5,591,791.50	2,473,208.50	8,065,000.00	1,082,443.76	9,147,443.76
FISCAL YEAR ENDING 6/30/2027	5,824,447.00	2,570,553.00	8,395,000.00	720,825.00	9,115,825.00
FISCAL YEAR ENDING 6/30/2028	4,445,000.00	205,000.00	4,650,000.00	350,125.00	5,000,125.00
FISCAL YEAR ENDING 6/30/2029	2,800,000.00	0.00	2,800,000.00	133,000.00	2,933,000.00
TOTAL REMAINING PAYMENTS	94,539,218.50	35,900,781.50	130,440,000.00	43,951,412.68	174,391,412.68

ROBERTSON COUNTY, TENNESSEE
SCHEDULE OF NOTE PAYMENTS
FROM DEBT SERVICE FUND
REMAINING AFTER JUNE 30, 2013

DESCRIPTION	SCHOOL PRINCIPAL PAYMENTS	OTHER PRINCIPAL PAYMENTS	TOTAL PRINCIPAL PAYMENTS	TOTAL INTEREST PAYMENTS	TOTAL PRI. & INT. PAYMENTS
FISCAL YEAR ENDING 6/30/2014	795,562.19	458,700.00	1,254,262.19	139,179.31	1,393,441.50
FISCAL YEAR ENDING 6/30/2015	515,286.85	480,800.00	996,086.85	102,669.15	1,098,756.00
FISCAL YEAR ENDING 6/30/2016	343,599.33	144,400.00	487,999.33	65,823.67	553,823.00
FISCAL YEAR ENDING 6/30/2017	342,106.60	142,500.00	484,606.60	48,619.15	533,225.75
FISCAL YEAR ENDING 6/30/2018	345,632.25	142,500.00	488,132.25	30,093.50	518,225.75
FISCAL YEAR ENDING 6/30/2019	250,127.60	81,700.00	331,827.60	11,398.15	343,225.75
FISCAL YEAR ENDING 6/30/2020	36,348.00	0.00	36,348.00	0.00	36,348.00
FISCAL YEAR ENDING 6/30/2021	36,348.00	0.00	36,348.00	0.00	36,348.00
FISCAL YEAR ENDING 6/30/2022	27,227.20	0.00	27,227.20	0.00	27,227.20
TOTAL REMAINING PAYMENTS	2,692,238.02	1,450,600.00	4,142,838.02	397,782.93	4,540,620.95

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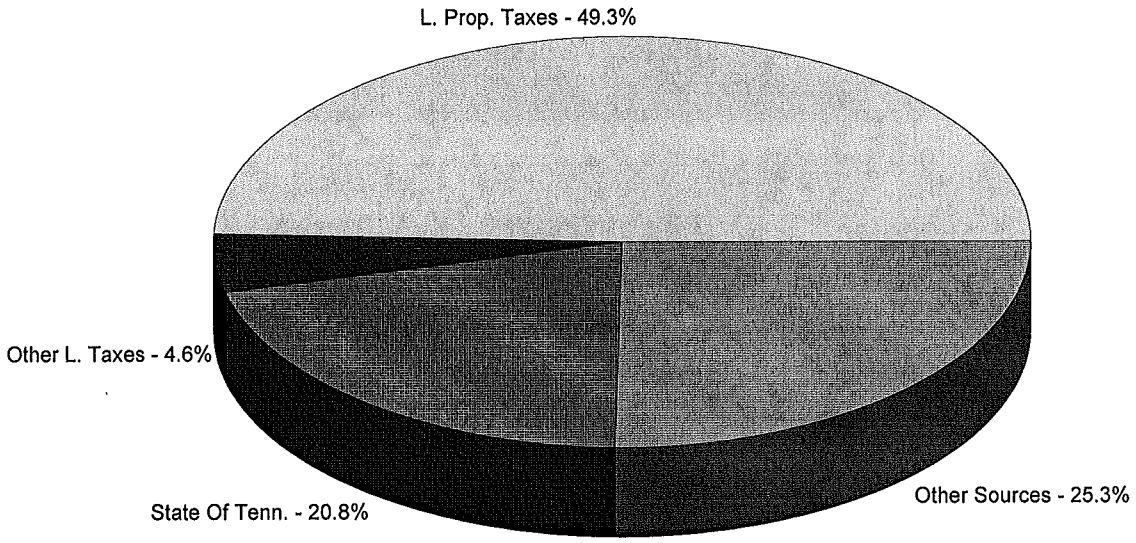
GENERAL FUND BUDGET

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ROBERTSON COUNTY, TENNESSEE
STATEMENT OF ESTIMATED FUND BALANCE
BUDGET FOR THE YEAR ENDING JUNE 30, 2014

GENERAL FUND #101 DESCRIPTION	ACTUAL FY 11-12	BUDGET FY 12-13	ACTUAL FY 12-13	BUDGET FY 13-14
REVENUES				
Local Property Taxes	12,729,633	12,881,453	13,053,701	12,940,363
Other Local Taxes	930,963	1,018,309	1,064,623	1,217,849
State Of Tennessee	3,977,626	4,909,187	4,867,747	5,462,985
Other Sources	6,510,688	6,483,669	6,753,139	6,623,803
Total Revenues	24,148,910	25,292,618	25,739,210	26,245,000
EXPENSES				
Salaries	11,756,314	13,220,185	12,566,037	13,575,029
Other Costs	11,305,477	12,532,433	12,096,467	12,989,971
Total Expenses	23,061,791	25,752,618	24,662,504	26,565,000
FUND BALANCE				
Excess Revenues (Expenses)	1,087,119	(460,000)	1,076,706	(320,000)
Beginning Total Fund Balance - July 1	3,623,236	4,710,355	4,710,355	5,787,061
Ending Total Fund Balance - June 30	4,710,355	4,250,355	5,787,061	5,467,061
Reserved Fund Balance - June 30	(229,984)	(229,984)	(1,266,053)	(1,266,053)
Unreserved Fund Balance - June 30	4,480,371	4,020,371	4,521,008	4,201,008

GENERAL FUND REVENUES
FISCAL YEAR 2013-2014 BUDGET



ROBERTSON COUNTY, TENNESSEE
STATEMENT OF ESTIMATED REVENUES
BUDGET FOR THE YEAR ENDING JUNE 30, 2014

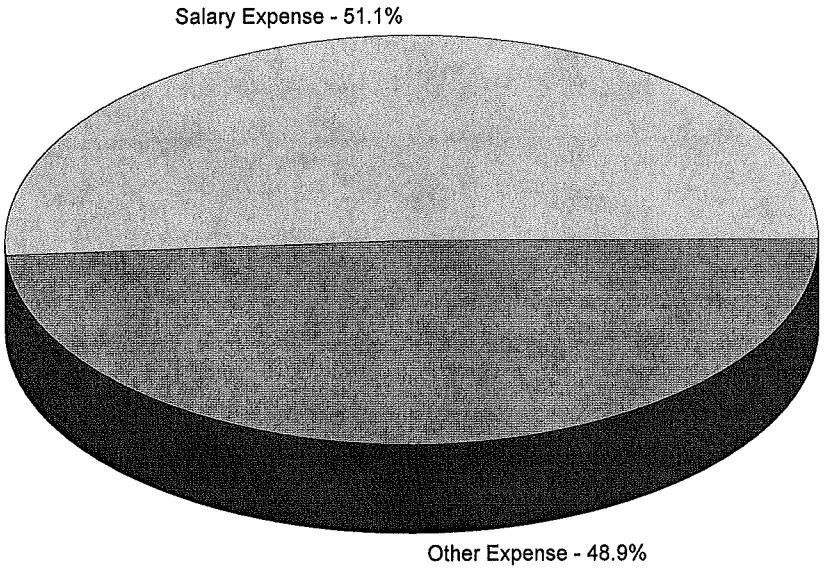
ACCT. #		GENERAL FUND #101 DESCRIPTION	ACTUAL FY 11-12	BUDGET FY 12-13	ACTUAL FY 12-13	BUDGET FY 13-14
		LOCAL PROPERTY TAXES				
40110		Current Property Tax Collections	11,840,232	12,033,000	12,216,338	12,103,000
40120		Trustee's P. T. Collections - Prior Year	297,935	297,935	319,645	319,645
40130		Chancery Court P. T. Collections - Prior Years	223,975	228,975	209,406	209,406
40140		Property Tax Interest & Penalty Collections	163,174	163,174	144,884	144,884
40162		Payments In Lieu Of Property Tax	158,369	158,369	163,428	163,428
40163		Other Payments In Lieu Of Property Tax - IDB PILOT	45,948	0	0	0
		TOTAL LOCAL PROPERTY TAXES	12,729,633	12,881,453	13,053,701	12,940,363
		OTHER LOCAL TAXES				
40220		Motel Tax - Transfer To Ind. Dev. Board - See 58400-358	311,949	399,295	416,375	569,601
40250		Litigation Tax - General	310,703	310,703	342,811	342,811
40320		Bank Excise Tax	120,825	120,825	113,239	113,239
40330		Wholesale Beer Tax	187,486	187,486	192,198	192,198
		TOTAL OTHER LOCAL TAXES	930,963	1,018,309	1,064,623	1,217,849
		LICENSES & PERMITS				
41140		Cable TV Franchise	70,746	70,746	76,007	76,007
41520		Building Permits	152,210	152,210	154,951	154,951
		TOTAL LICENSES & PERMITS	222,956	222,956	230,958	230,958
		COURT FINES & PENALTIES				
42110		Circuit Court Fines	35,576	35,576	44,398	44,398
42180		Circuit Court DUI Treatment Fines	1,140	1,140	1,615	1,615
42190		Circuit Court Data Entry Fees	3,667	3,667	4,851	4,851
42310		General Sessions Court Fines	166,225	166,225	167,203	167,203
42380		General Sessions Court DUI Treatment Fines	7,588	7,588	14,249	14,249
42390		General Sessions Court Data Entry Fees	17,962	17,962	36,430	36,430
42410		Juvenile Court Fines	9,353	9,353	6,976	6,976
42420		Juvenile Court Officers Cost	4,245	4,245	5,632	5,632
42490		Juvenile Court Data Entry Fees	600	600	1,252	1,252
42520		Chancery Court Officers Cost	2,471	2,471	2,080	2,080
42530		Chancery Court Data Entry Fees	2,630	2,630	5,591	5,591
		TOTAL COURT FINES & PENALTIES	251,457	251,457	290,277	290,277
		CHARGES FOR SERVICES				
43120		Ambulance Patient Charges	2,001,757	2,001,757	1,960,662	1,960,000
43170		Work Release Charges	0	0	640	640
43190	101	School Patrol Officers	244,363	244,363	244,363	300,000
43190	102	Drivers School Fees	18,735	18,735	23,915	23,915
43350		Copy Machine Fees	3,529	3,529	4,089	4,089
43370		Telephone Commissions - Jail	111,422	120,336	124,966	134,963
43392		Register Of Deeds Computer Fees	23,848	23,848	26,410	26,410
43394		Sheriff Computer Fees	8,096	8,096	8,726	8,726
43395		Sheriff Sexual Offender Registration Fee	6,600	6,600	7,400	7,400
43396		Data Processing Fee - County Clerk	5,448	5,448	5,696	5,696
		TOTAL CHARGES FOR CURRENT SERVICES	2,423,798	2,432,712	2,406,867	2,471,839

ROBERTSON COUNTY, TENNESSEE
STATEMENT OF ESTIMATED REVENUES
BUDGET FOR THE YEAR ENDING JUNE 30, 2014

ACCT. #		GENERAL FUND #101 DESCRIPTION	ACTUAL FY 11-12	BUDGET FY 12-13	ACTUAL FY 12-13	BUDGET FY 13-14
		OTHER LOCAL REVENUES				
44131		Commissary Sales - Jail	22,423	28,923	31,364	31,364
44170		Refunds	57,520	12,000	63,183	12,000
44570		Contributions - Electrolux Donation FY2013 - Health Educators	581	5,000	7,585	0
44990		Other Local Revenues	70,526	24,338	56,506	24,620
		TOTAL OTHER LOCAL REVENUES	151,050	70,261	158,638	67,984
		FEES FROM COUNTY OFFICIALS				
45510		County Clerk Fees	804,892	804,892	834,632	834,632
45520		Circuit Court Clerk Fees	319,261	264,117	267,750	267,750
45540		General Sessions Court Fees	528,188	528,188	592,856	592,856
45550		Chancery Court Fees	234,527	234,527	232,299	232,299
45560		Juvenile Court Fees	61,747	61,747	58,300	58,300
45580		Register Of Deeds Fees	310,134	310,134	352,478	352,478
45590		Sheriff Fees	30,221	30,221	30,011	30,011
45610		Trustee Fees	1,172,457	1,172,457	1,194,419	1,194,419
		TOTAL FEES FROM COUNTY OFFICIALS	3,461,427	3,406,283	3,562,745	3,562,745
		STATE OF TENNESSEE				
46110		Juvenile Services Program	13,230	13,900	12,465	13,900
46160		State Reappraisal Grant	0	0	0	0
46210		Law Enforcement Training Program	24,000	30,000	25,800	30,600
46310		Health Department Program	482,509	679,921	602,348	732,277
46390		Other Health & Welfare Grant - Project Diabetes Initiative Services	0	10,000	0	0
46430		Litter Program	37,860	37,860	56,385	47,400
46830		Beer Tax	18,421	18,421	18,586	18,586
46840		Alcoholic Beverage Tax	90,701	93,422	93,783	96,596
46915		Contracted Prisoner Boarding	3,068,183	3,884,025	3,903,507	4,410,000
46960		Registrar Of Voters Salary Grant	15,164	15,164	15,164	15,164
46980		Other State Grants - TEMA Only Dollar Amount for FY 2013	167,659	30,000	33,150	31,350
46990		Other State Revenue - Contract, P & Z bills for State	27,082	5,100	24,315	5,100
47250		Law Enforcement Grant	12,998	29,566	21,389	13,298
47990		Federal Other Grants - HUD	14,819	26,808	27,367	33,714
47990		Federal Other Grants	5,000	35,000	33,488	15,000
		TOTAL STATE OF TENNESSEE	3,977,626	4,909,187	4,867,747	5,462,985
		OTHER SOURCES (NONREVENUE)				
49700		Insurance Recovery	0	0	3,654	0
49800	201	Other Operating Transfers - from Sanitation Fund	0	100,000	100,000	0
		TOTAL OTHER SOURCES (NONREVENUE)	0	100,000	103,654	0
		TOTAL REVENUE FOR GENERAL FUND # 101	24,148,910	25,292,618	25,739,210	26,245,000

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GENERAL FUND EXPENSES
FISCAL YEAR 2013-2014 BUDGET



ROBERTSON COUNTY, TENNESSEE
STATEMENT OF ESTIMATED EXPENSES
BUDGET FOR THE YEAR ENDING JUNE 30, 2014

ACCT. #		GENERAL FUND #101 DESCRIPTION	F. T. EMP.	ACTUAL FY 11-12	BUDGET FY 12-13	ACTUAL FY 12-13	BUDGET FY 13-14
51100		**COUNTY COMMISSION**					
169		Part-Time Personnel - Veterans' Services		8,606	27,464	19,785	28,287
191		Board Member Fees		75,800	77,000	75,600	77,000
201		Social Security Tax		5,233	6,477	5,914	6,528
212		Medicare Tax		1,224	1,515	1,383	1,527
317		Computer Software Maint. & Programming		0	0	399	798
320		Dues & Memberships		14,855	16,000	12,781	15,000
331		Legal Services		64,503	68,000	66,483	100,000
332		Legal Notices, Recording & Court Costs		363	900	339	400
399		Other Contracted Services		5,200	5,200	4,800	5,200
513		Worker's Compensation Insurance		258	305	305	293
599		Other Charges		1,277	1,800	2,539	2,800
		TOTAL COUNTY COMMISSION	0	177,319	204,661	190,328	237,833
51300		**COUNTY MAYOR**					
101		Administrative Officer	1	85,059	87,185	87,185	88,667
162		Clerical Personnel	3	77,360	81,181	80,374	87,156
169		Part-Time Personnel - Clerical		2,174	4,119	3,058	0
201		Social Security Tax		9,886	10,694	10,079	10,901
204		State Retirement		10,199	10,910	10,713	11,393
212		Medicare Tax		2,312	2,501	2,357	2,549
307		Communication - Computer / Radio / Phone		2,051	2,154	1,968	2,066
320		Dues & Memberships		1,600	1,800	1,800	1,800
336		Maintenance - Equipment / Computer / Radio		625	825	654	825
338		Maintenance - Licensed Vehicles		1,007	500	68	1,500
348		Postal Charges		804	810	1,092	1,104
349		Printing & Forms		521	700	289	700
351	201	Rent - Copying Machine		226	237	191	201
355		Travel Conducting Business		374	400	110	400
425		Gasoline		1,075	1,236	1,417	1,559
435		Office Supplies		690	1,000	801	1,000
508		Surety Bonds		175	175	175	175
513		Worker's Compensation Insurance		497	504	504	489
524		Training & Related Travel		510	1,125	744	1,125
799		Various Capital Outlay		3,639	0	389	0
		TOTAL COUNTY MAYOR	4	200,784	208,056	203,968	213,610

ROBERTSON COUNTY, TENNESSEE
STATEMENT OF ESTIMATED EXPENSES
BUDGET FOR THE YEAR ENDING JUNE 30, 2014

ACCT. #		GENERAL FUND #101 DESCRIPTION	F. T. EMP.	ACTUAL FY 11-12	BUDGET FY 12-13	ACTUAL FY 12-13	BUDGET FY 13-14
51500		ADMINISTRATOR OF ELECTIONS					
101		Administrative Officer	1	64,994	66,632	66,632	69,089
162		Clerical Personnel	2	55,808	57,657	57,079	64,600
169		Part-Time Personnel - Clerical		24,829	35,645	34,122	36,712
187		Overtime Pay		1,084	5,150	5,389	0
191		Board Member Fees		3,260	3,600	2,840	3,600
193		Election Workers - Part-Time		21,549	89,500	53,990	0
201		Social Security Tax		9,177	10,458	10,179	10,788
204		State Retirement		7,863	8,388	8,247	8,663
212		Medicare Tax		2,146	2,446	2,381	2,523
307		Communication - Computer / Radio / Phone		861	904	750	788
317		Computer Software Maint. & Programming		26,210	26,210	28,085	21,000
320		Dues & Memberships		250	250	250	250
332		Legal Notices, Recording & Court Costs		2,915	5,500	4,068	4,500
336		Maintenance - Equipment / Computer / Radio		1,964	4,000	1,527	3,000
348		Postal Charges		18,877	6,000	5,957	5,000
349		Printing & Forms		7,549	6,000	6,293	4,000
351	201	Rent - Copying Machine		1,050	1,103	680	714
399	901	Other Contracted Services - Voting Machines & Rent		30,065	50,000	48,585	15,000
435		Office Supplies		4,430	4,000	8,470	4,000
513		Worker's Compensation Insurance		523	755	755	483
524		Training & Related Travel		1,672	1,250	1,165	2,000
799		Various Capital Outlay - Voting Machines		20,893	0	3,472	0
		TOTAL ADMINISTRATOR OF ELECTIONS	3	307,969	385,448	350,916	256,710

ROBERTSON COUNTY, TENNESSEE
STATEMENT OF ESTIMATED EXPENSES
BUDGET FOR THE YEAR ENDING JUNE 30, 2014

ACCT. #		GENERAL FUND #101 DESCRIPTION	F. T. EMP.	ACTUAL FY 11-12	BUDGET FY 12-13	ACTUAL FY 12-13	BUDGET FY 13-14
51600		REGISTER OF DEEDS					
101		Administrative Officer	1	72,228	74,042	74,042	76,752
162		Clerical Personnel	5	151,882	156,875	155,302	161,570
169		Part-Time Personnel - Clerical		0	0	0	0
201		Social Security Tax		12,667	14,317	12,785	14,776
204		State Retirement		14,462	14,963	14,847	15,443
212		Medicare Tax		2,962	3,348	2,990	3,456
307		Communication - Computer / Radio / Phone		1,435	1,507	1,250	1,313
317		Computer Software Maint. & Programming		9,780	9,780	9,780	9,780
320		Dues & Memberships		666	696	696	696
336		Maintenance - Equipment / Computer / Radio		0	200	1,010	200
348		Postal Charges		0	300	300	300
349		Printing & Forms		275	1,000	1,770	1,000
351	201	Rent - Copying Machine		2,920	3,066	2,378	2,497
435		Office Supplies		3,853	4,000	4,429	4,000
508		Surety Bonds		100	100	100	100
513		Worker's Compensation Insurance		679	675	675	662
599	301	Other Charges - Data Processing		6,475	5,000	1,086	5,000
799		Various Capital Outlay		0	0	0	0
		TOTAL REGISTER OF DEEDS	6	280,384	289,869	283,440	297,545

ROBERTSON COUNTY, TENNESSEE
STATEMENT OF ESTIMATED EXPENSES
BUDGET FOR THE YEAR ENDING JUNE 30, 2014

ACCT. #		GENERAL FUND #101 DESCRIPTION	F. T. EMP.	ACTUAL FY 11-12	BUDGET FY 12-13	ACTUAL FY 12-13	BUDGET FY 13-14
51720		PLANNING & ZONING					
101		Administrative Officer	1	62,049	63,609	63,609	65,520
162		Clerical Personnel	4	135,775	143,718	142,273	148,038
169		Part-Time Personnel - Clerical		6,196	11,556	11,554	12,929
191		Board Member Fees		5,550	8,700	5,250	8,700
201		Social Security Tax		12,144	14,110	13,042	14,582
204		State Retirement		12,226	13,435	13,328	13,839
212		Medicare Tax		2,840	3,300	3,050	3,410
307		Communication - Computer / Radio / Phone		3,628	3,809	3,565	3,743
308		Consultants		943	2,000	1,885	2,000
317		Computer Software Maint. & Programming		1,375	1,493	1,458	1,518
320		Dues & Memberships		487	487	225	487
332		Legal Notices, Recording & Court Costs		2,223	2,500	2,136	2,500
335		Maintenance - Building / Land to Clean-Up for Violators		0	0	0	0
336		Maintenance - Equipment / Computer / Radio		642	1,700	941	1,700
338		Maintenance - Licensed Vehicles		1,354	2,500	1,515	2,500
348		Postal Charges		490	1,000	896	1,000
349		Printing & Forms - Building Codes Manuals		779	1,300	411	1,300
351	201	Rent - Copying Machine		1,202	1,262	1,072	1,126
425		Gasoline		2,471	2,842	2,856	3,142
435		Office Supplies		2,468	2,000	1,635	2,000
513		Worker's Compensation Insurance		647	665	665	653
524		Training & Related Travel		60	371	10	371
799		Capital Outlay Computer		3,911	7,000	1,393	7,000
		TOTAL PLANNING & ZONING	5	259,460	289,357	272,769	298,058

ROBERTSON COUNTY, TENNESSEE
STATEMENT OF ESTIMATED EXPENSES
BUDGET FOR THE YEAR ENDING JUNE 30, 2014

ACCT. #		GENERAL FUND #101 DESCRIPTION	F. T. EMP.	ACTUAL FY 11-12	BUDGET FY 12-13	ACTUAL FY 12-13	BUDGET FY 13-14
51800		COUNTY BUILDINGS					
101		Administrative Officer	1	57,818	59,261	59,261	61,035
162		Clerical Personnel	1	0	0	10,295	29,351
166		Custodial Personnel	3	0	88,980	78,989	62,313
167		Maintenance Personnel	7	257,151	264,122	259,980	279,923
169		Part-Time Personnel - Custodial		10,579	31,079	25,486	15,569
187		Overtime Pay		3,640	6,500	6,531	6,500
201		Social Security Tax		18,939	27,897	25,417	28,191
204		State Retirement		20,415	27,143	26,707	28,455
212		Medicare Tax		4,429	6,524	5,944	6,593
307		Communication - Computer / Radio / Phone		3,976	8,209	6,025	4,830
308		Consultants, Architects & Engineers		0	0	0	0
334	101	Maintenance Contract - Elevators & Phone System		29,497	35,000	30,164	31,000
335		Maintenance - Building / Land		35,389	45,000	43,541	45,000
336		Maintenance - Equipment / Computer / Radio		5,155	5,900	7,244	5,900
338		Maintenance - Licensed Vehicles		813	1,000	2,733	1,000
347		Pest Control		1,275	3,000	965	2,000
351	201	Rent - Copying Machine		122	128	149	156
355		Travel Conducting Business		0	400	48	400
359		Waste Disposal		828	1,000	782	1,000
410		Custodial Supplies		0	22,586	18,973	19,542
415		Electricity		45,133	47,390	47,572	49,951
415	101	Electricity - R. C. Office Building		158,644	166,576	150,558	158,086
425		Gasoline		1,703	2,298	2,279	2,507
434		Natural Gas		7,456	7,829	8,239	8,651
434	101	Natural Gas - R. C. Office Building		41,589	43,668	46,426	48,747
451		Uniforms & Safety Gear		4,999	7,000	5,490	7,500
454		Water & Sewer		1,286	1,350	1,324	1,390
454	101	Water & Sewer - R. C. Office Building		13,466	14,139	17,256	18,119
513		Worker's Compensation Insurance		12,958	18,033	18,033	17,885
524		Training & Related Travel		600	2,000	1,075	0
599		Other Charges		10,052	10,300	8,868	9,000
715		Land / Building Purchase		0	0	0	0
799		Various Capital Outlay		51,371	60,000	54,006	50,000
		TOTAL COUNTY BUILDINGS	12	799,283	1,014,312	970,360	1,000,594

ROBERTSON COUNTY, TENNESSEE
STATEMENT OF ESTIMATED EXPENSES
BUDGET FOR THE YEAR ENDING JUNE 30, 2014

ACCT. #		GENERAL FUND #101 DESCRIPTION	F. T. EMP.	ACTUAL FY 11-12	BUDGET FY 12-13	ACTUAL FY 12-13	BUDGET FY 13-14
51810		**HOUSE KEEPING**					
166		Custodial Personnel	0	86,224	0	0	0
169		Part-Time Personnel - Custodial		14,516	0	0	0
187		Overtime Pay		307	0	0	0
201		Social Security Tax		5,901	0	0	0
204		State Retirement		5,572	0	0	0
212		Medicare Tax		1,380	0	0	0
307		Communication - Computer / Radio / Phone		3,587	0	0	0
336		Maintenance - Equipment / Computer / Radio		177	0	0	0
338		Maintenance - Licensed Vehicles		0	0	0	0
355		Travel Conducting Business		357	0	0	0
410		Custodial Supplies		21,928	0	0	0
425		Gasoline		296	0	0	0
451		Uniforms & Safety Gear		1,518	0	0	0
513		Worker's Compensation Insurance		3,972	0	0	0
599		Other Charges		127	0	0	0
799		Various Capital Outlay		803	0	0	0
		TOTAL HOUSE KEEPING	0	146,665	0	0	0
51910		**ARCHIVES**					
162		Clerical Personnel	3	81,373	84,049	83,206	92,472
201		Social Security Tax		4,315	5,211	4,417	5,733
204		State Retirement		5,245	5,446	5,384	5,992
212		Medicare Tax		1,009	1,219	1,033	1,341
307		Communication - Computer / Radio / Phone		861	904	791	831
336		Maintenance - Equipment / Computer / Radio		0	200	0	200
348		Postal Charges		90	180	92	180
351	201	Rent - Copying Machine		439	461	212	223
399	151	Other Contracted Services - Book Binding		0	0	0	0
513		Worker's Compensation Insurance		247	246	246	257
599		Other Charges		5,704	8,000	8,055	8,000
799		Various Capital Outlay		0	0	0	0
		TOTAL ARCHIVES	3	99,283	105,916	103,436	115,229

ROBERTSON COUNTY, TENNESSEE
STATEMENT OF ESTIMATED EXPENSES
BUDGET FOR THE YEAR ENDING JUNE 30, 2014

ACCT. #		GENERAL FUND #101 DESCRIPTION	F. T. EMP.	ACTUAL FY 11-12	BUDGET FY 12-13	ACTUAL FY 12-13	BUDGET FY 13-14
52100		FINANCE DEPARTMENT					
101		Administrative Officer	1	77,474	79,404	79,404	85,995
162		Clerical Personnel	6	263,691	272,030	269,304	299,763
169		Part-Time Personnel - Clerical		0	0	0	0
162		Clerical Personnel		0	0	0	0
201		Social Security Tax		19,370	21,789	19,939	23,917
204		State Retirement		21,987	22,773	22,572	24,997
212		Medicare Tax		4,530	5,096	4,663	5,593
307		Communication - Computer / Radio / Phone		3,091	3,246	2,867	3,010
317		Computer Software Maint. & Programming		7,750	8,715	8,651	8,763
320		Dues & Memberships		627	627	659	659
332		Legal Notices, Recording & Court Costs		498	600	507	600
336		Maintenance - Equipment / Computer / Radio		3,925	6,028	4,269	4,728
348		Postal Charges		5,700	5,700	6,000	6,000
349		Printing & Forms		6,060	5,000	5,224	5,300
351	201	Rent - Copying Machine		2,877	3,021	1,178	1,237
351	301	Rent - Postage Meter		1,351	1,351	1,351	1,351
435		Office Supplies		5,322	5,800	9,512	8,800
508		Surety Bonds		200	200	200	200
513		Worker's Compensation Insurance		1,032	1,028	1,028	1,072
524		Training & Related Travel		0	0	0	0
799		Various Capital Outlay		450	0	0	0
		TOTAL FINANCE DEPARTMENT	7	425,935	442,408	437,328	481,985

ROBERTSON COUNTY, TENNESSEE
STATEMENT OF ESTIMATED EXPENSES
BUDGET FOR THE YEAR ENDING JUNE 30, 2014

ACCT. #		GENERAL FUND #101 DESCRIPTION	F. T. EMP.	ACTUAL FY 11-12	BUDGET FY 12-13	ACTUAL FY 12-13	BUDGET FY 13-14
52300		PROPERTY ASSESSOR'S OFFICE					
101		Administrative Officer	1	72,228	74,042	74,042	76,752
162		Clerical Personnel	7	203,992	210,686	208,572	216,999
191		Board Member Fees		850	850	800	850
201		Social Security Tax		16,188	17,706	16,746	18,265
204		State Retirement		17,820	18,450	18,294	19,035
212		Medicare Tax		3,786	4,141	3,916	4,272
307		Communication - Computer / Radio / Phone		3,345	3,512	3,017	3,168
309	401	Contract With State - Property Tax Assessments		15,577	16,500	15,763	16,500
317		Computer Software Maint. & Programming		3,000	3,000	3,000	3,000
320		Dues & Memberships		1,600	1,600	1,800	1,800
332		Legal Notices, Recording & Court Costs		142	200	214	200
336		Maintenance - Equipment / Computer / Radio		0	300	0	300
338		Maintenance - Licensed Vehicles		2,785	3,000	3,807	3,000
348		Postal Charges		0	18,100	15,649	3,100
349		Printing & Forms		0	500	0	500
351	201	Rent - Copying Machine		2,810	2,951	2,532	2,659
351	301	Rent - Postage Meter		659	659	659	659
399		Other Contracted Services		25,430	25,000	21,235	25,000
425		Gasoline		1,861	2,140	1,291	1,420
435		Office Supplies		5,760	5,700	3,049	5,700
508		Surety Bonds		100	100	175	175
513		Worker's Compensation Insurance		8,514	7,662	7,662	7,214
524		Training & Related Travel		894	900	1,572	900
799		Various Capital Outlay		0	0	664	15,000
		TOTAL PROPERTY ASSESSOR'S OFFICE	8	387,341	417,699	404,459	426,468

ROBERTSON COUNTY, TENNESSEE
STATEMENT OF ESTIMATED EXPENSES
BUDGET FOR THE YEAR ENDING JUNE 30, 2014

ACCT. #		GENERAL FUND #101 DESCRIPTION	F. T. EMP.	ACTUAL FY 11-12	BUDGET FY 12-13	ACTUAL FY 12-13	BUDGET FY 13-14
52400		COUNTY TRUSTEE'S OFFICE					
101		Administrative Officer	1	72,228	74,042	74,042	76,752
162		Clerical Personnel	3	114,254	111,725	110,602	115,077
169		Part-Time Personnel - Clerical		0	5,388	5,353	5,549
187		Overtime Pay		593	1,000	221	1,000
201		Social Security Tax		11,568	11,914	11,656	12,299
204		State Retirement		11,800	12,103	11,967	12,495
212		Medicare Tax		2,705	2,786	2,726	2,876
307		Communication - Computer / Radio / Phone		1,148	1,205	1,403	2,103
309	401	Contract With State - Property Tax Assessments		8,984	9,000	8,956	9,000
312		Contract With Private Agencies - Property Tax Bills		8,162	8,500	8,263	8,500
317		Computer Software Maint. & Programming		5,006	5,074	4,638	4,830
320		Dues & Memberships		666	696	696	696
332		Legal Notices, Recording & Court Costs		0	0	0	0
336		Maintenance - Equipment / Computer / Radio		407	400	431	400
348		Postal Charges		12,000	12,000	8,500	10,000
349		Printing & Forms		149	200	149	200
351	201	Rent - Copying Machine		429	450	228	239
351	301	Rent - Postage Meter		1,392	1,392	1,392	1,392
435		Office Supplies		3,309	3,300	3,168	3,300
508		Surety Bonds		7,588	7,588	7,572	7,588
513		Worker's Compensation Insurance		619	562	562	551
524		Training & Related Travel		187	500	545	500
799		Various Capital Outlay		0	0	2,757	0
		TOTAL COUNTY TRUSTEE'S OFFICE	4	263,194	269,825	265,827	275,347

ROBERTSON COUNTY, TENNESSEE
STATEMENT OF ESTIMATED EXPENSES
BUDGET FOR THE YEAR ENDING JUNE 30, 2014

ACCT. #		GENERAL FUND #101 DESCRIPTION	F. T. EMP.	ACTUAL FY 11-12	BUDGET FY 12-13	ACTUAL FY 12-13	BUDGET FY 13-14
52500		COUNTY CLERK'S OFFICE					
101		Administrative Officer	1	72,228	74,042	74,042	76,752
162		Clerical Personnel	11	344,654	356,139	347,669	368,036
169		Part-Time Personnel - Clerical		0	0	0	0
201		Social Security Tax		24,125	26,671	24,493	27,577
204		State Retirement		26,887	27,876	26,976	28,822
212		Medicare Tax		5,642	6,238	5,728	6,449
307		Communication - Computer / Radio / Phone		3,443	3,615	2,999	3,149
317		Computer Software Maint. & Programming		17,051	17,300	17,051	17,300
320		Dues & Memberships		666	696	696	696
332		Legal Notices, Recording & Court Costs		374	450	276	450
336		Maintenance - Equipment / Computer / Radio		0	300	0	300
348		Postal Charges		14,500	14,500	15,000	15,000
349		Printing & Forms		2,513	3,000	563	1,500
351	201	Rent - Copying Machine		1,656	1,739	932	979
351	301	Rent - Postage Meter		659	659	659	659
435		Office Supplies		3,347	3,400	3,284	3,400
508		Surety Bonds		175	175	175	175
513		Worker's Compensation Insurance		1,267	1,258	1,258	1,236
524		Training & Related Travel		77	0	645	0
599	301	Other Charges - Data Processing		104	0	1,500	5,950
799		Various Capital Outlay		813	7,000	6,900	0
		TOTAL COUNTY CLERK'S OFFICE	12	520,181	545,058	530,846	558,430

ROBERTSON COUNTY, TENNESSEE
STATEMENT OF ESTIMATED EXPENSES
BUDGET FOR THE YEAR ENDING JUNE 30, 2014

ACCT. #		GENERAL FUND #101 DESCRIPTION	F. T. EMP.	ACTUAL FY 11-12	BUDGET FY 12-13	ACTUAL FY 12-13	BUDGET FY 13-14
53100		CIRCUIT COURT CLERK'S OFFICE					
101		Administrative Officer	1	72,228	74,042	74,042	76,752
162		Clerical Personnel	16	455,629	496,746	485,860	511,634
169		Part-Time Personnel - Clerical		14,201	15,159	13,899	15,609
187		Overtime Pay		1,270	3,000	1,636	3,000
201		Social Security Tax		31,411	36,515	33,361	37,634
204		State Retirement		33,923	37,181	35,656	38,322
212		Medicare Tax		7,346	8,540	7,802	8,801
307		Communication - Computer / Radio / Phone		5,165	5,423	4,498	4,723
317		Computer Software Maint. & Programming		14,950	15,846	15,846	16,505
320		Dues & Memberships		636	670	666	670
332		Legal Notices, Recording & Court Costs		534	650	534	650
336		Maintenance - Equipment / Computer / Radio		500	500	1,375	1,500
348		Postal Charges		12,000	12,000	12,000	12,000
349		Printing & Forms		9,727	10,000	8,802	9,000
351	201	Rent - Copying Machine		8,454	8,877	4,815	5,056
351	301	Rent - Postage Meter		2,050	2,050	2,051	2,051
399	401	Other Contracted Services - Jury & Witness Fees		19,662	23,000	23,982	25,000
435		Office Supplies		7,860	8,000	7,697	8,000
437		Periodicals		365	365	381	365
508		Surety Bonds		175	175	175	175
513		Worker's Compensation Insurance		1,840	1,722	1,722	1,687
524		Training & Related Travel		378	500	197	500
799		Various Capital Outlay		39,160	15,000	11,210	2,000
		TOTAL CIRCUIT COURT CLERK'S OFFICE	17	739,464	775,961	748,207	781,634

ROBERTSON COUNTY, TENNESSEE
STATEMENT OF ESTIMATED EXPENSES
BUDGET FOR THE YEAR ENDING JUNE 30, 2014

ACCT. #		GENERAL FUND #101 DESCRIPTION	F. T. EMP.	ACTUAL FY 11-12	BUDGET FY 12-13	ACTUAL FY 12-13	BUDGET FY 13-14
53300		GENERAL SESSIONS COURT					
102		General Sessions Court Judge	1	148,474	153,251	153,251	156,468
149		Laborers - Anti Litter	2	52,656	53,780	52,641	54,347
162		Clerical Personnel	3	94,282	104,012	99,547	107,129
169		Part-Time Personnel - Clerical & Anti Litter		2,849	4,522	1,175	4,657
187		Overtime Pay		788	4,220	3,502	4,220
197		Judicial Commissioners Fees		52,211	57,599	57,049	59,311
201		Social Security Tax		18,560	23,398	19,599	23,940
204		State Retirement		18,354	20,429	19,981	20,876
212		Medicare Tax		4,896	5,472	5,107	5,599
307		Communication - Computer / Radio / Phone		3,320	3,486	3,621	3,802
317		Computer Software Maint. & Programming		3,650	2,200	1,300	2,200
320		Dues & Memberships		665	800	425	800
336		Maintenance - Equipment / Computer / Radio		913	1,500	195	1,500
338		Maintenance - Licensed Vehicles		5,330	4,400	4,169	6,400
348		Postal Charges		223	250	180	250
349		Printing & Forms		865	1,500	1,374	1,500
351	201	Rent - Copying Machine		1,614	1,695	940	987
355		Travel Conducting Business		0	0	0	0
399	351	Other Contracted Services - Interpreters		235	1,000	1,037	1,000
399	801	Other Contracted Services - Special Judge		6,750	7,000	4,792	7,000
399	851	Other Contracted Services - Drivers School		0	0	0	0
425		Gasoline		6,787	7,805	8,029	8,832
435		Office Supplies		2,965	3,000	2,119	3,000
437		Periodicals		3,714	3,500	3,934	3,500
506		Liability Insurance - Regular & Special Judges		1,386	1,400	1,525	1,525
513		Worker's Compensation Insurance		987	1,103	1,103	1,073
524		Training & Related Travel		950	950	602	950
599		Other Charges		2,221	3,000	3,299	3,000
799		Various Capital Outlay		0	0	0	0
		TOTAL GENERAL SESSIONS COURT	6	435,645	471,272	450,496	483,866

ROBERTSON COUNTY, TENNESSEE
STATEMENT OF ESTIMATED EXPENSES
BUDGET FOR THE YEAR ENDING JUNE 30, 2014

ACCT. #		GENERAL FUND #101 DESCRIPTION	F. T. EMP.	ACTUAL FY 11-12	BUDGET FY 12-13	ACTUAL FY 12-13	BUDGET FY 13-14
53400		CHANCERY COURT					
101		Administrative Officer	1	72,228	74,042	74,042	76,752
162		Clerical Personnel	4	128,431	132,652	131,322	136,636
169		Part-Time Personnel - Clerical		0	0	0	0
201		Social Security Tax		11,673	12,815	11,972	13,230
204		State Retirement		12,951	13,394	13,296	13,828
212		Medicare Tax		2,730	2,997	2,800	3,094
307		Communication - Computer / Radio / Phone		1,435	1,507	1,250	1,313
317		Computer Software Maint. & Programming		7,936	8,412	8,412	8,761
320		Dues & Memberships		816	846	766	846
332		Legal Notices, Recording & Court Costs		798	1,000	0	1,000
336		Maintenance - Equipment / Computer / Radio		0	350	1,383	700
348		Postal Charges		9,225	14,225	12,229	14,225
349		Printing & Forms		1,733	3,000	3,710	3,000
351	201	Rent - Copying Machine		1,349	1,416	905	950
351	301	Rent - Postage Meter		225	225	320	540
399	401	Other Contracted Services - Jury & Witness Fees		0	0	0	1,000
435		Office Supplies		2,530	3,100	2,497	3,100
437		Periodicals		771	700	947	700
508		Surety Bonds		250	250	250	250
513		Worker's Compensation Insurance		608	604	604	593
524		Training & Related Travel		191	250	0	250
799		Various Capital Outlay		228	500	120	500
		TOTAL CHANCERY COURT	5	256,108	272,285	266,825	281,268

ROBERTSON COUNTY, TENNESSEE
STATEMENT OF ESTIMATED EXPENSES
BUDGET FOR THE YEAR ENDING JUNE 30, 2014

ACCT. #		GENERAL FUND #101 DESCRIPTION	F. T. EMP.	ACTUAL FY 11-12	BUDGET FY 12-13	ACTUAL FY 12-13	BUDGET FY 13-14
53500		JUVENILE COURT					
111		Probation Officers	2	31,986	66,080	57,348	66,375
112		Youth Service Officers	3	81,412	84,089	84,318	120,185
162		Clerical Personnel	3	122,481	126,518	125,166	130,325
169		Part-Time Personnel - Clerical		23,744	0	6,556	0
187		Overtime Pay		1,920	2,500	696	2,500
201		Social Security Tax		15,580	17,310	16,243	19,802
204		State Retirement		15,327	18,091	17,194	20,696
212		Medicare Tax		3,644	4,048	3,799	4,631
307		Communication - Computer / Radio / Phone		2,381	2,500	2,159	2,267
317		Computer Software Maint. & Programming		4,500	5,000	4,500	6,500
320		Dues & Memberships		1,915	1,915	1,690	1,915
322		Evaluation & Testing		3,340	4,000	4,197	4,000
336		Maintenance - Equipment / Computer / Radio		405	1,000	3,751	4,500
348		Postal Charges		700	1,000	276	1,000
349		Printing & Forms		239	1,000	576	1,000
351	201	Rent - Copying Machine		2,446	4,068	2,251	2,364
355		Travel Conducting Business		165	600	104	600
435		Office Supplies		3,900	4,000	5,346	4,000
437		Periodicals		254	600	152	600
506		Liability Insurance - Regular & Special Judges		1,386	1,400	1,386	1,400
513		Worker's Compensation Insurance		821	816	816	887
524		Training & Related Travel		1,933	2,500	2,242	2,500
599	202	Other Charges - Juvenile Programs		20,300	25,000	11,550	18,000
599	203	Other Charges - Juvenile Referees		652	2,000	1,065	2,000
799		Various Capital Outlay		170	15,000	13,775	0
		TOTAL JUVENILE COURT	8	341,601	391,035	367,156	418,047

ROBERTSON COUNTY, TENNESSEE
STATEMENT OF ESTIMATED EXPENSES
BUDGET FOR THE YEAR ENDING JUNE 30, 2014

ACCT. #		GENERAL FUND #101 DESCRIPTION	F. T. EMP.	ACTUAL FY 11-12	BUDGET FY 12-13	ACTUAL FY 12-13	BUDGET FY 13-14
54110		SHERIFF'S DEPARTMENT					
101		Administrative Officer	1	79,443	81,432	81,432	84,435
106		Deputies	57	1,991,396	2,135,176	2,091,316	2,223,120
140		Salary Supplements From State		24,000	30,000	25,800	30,600
148		NCIC, Dispatchers	6	189,119	202,534	200,491	208,637
160		Guards	89	2,170,554	2,803,769	2,586,828	2,943,732
162		Clerical Personnel	3	124,655	105,538	104,479	108,695
187		Overtime Pay / Holiday Pay		372,662	388,386	374,072	399,556
201		Social Security Tax		288,042	355,808	316,575	371,924
204		State Retirement		309,086	371,877	341,561	388,721
212		Medicare Tax		67,365	83,213	74,025	86,982
307		Communication - Computer / Radio / Phone		103,695	108,880	97,033	103,587
308		Consultants - Mental Health Consultant		0	15,000	9,938	11,000
309	201	Contracts With Govt. Agencies - Housing Inmates		0	0	0	0
317		Computer Software Maint. & Programming		55,770	84,000	79,403	91,800
320		Dues & Memberships		3,095	3,100	3,073	3,100
333		Licenses		338	376	258	376
335		Maintenance - Building / Land		19,005	26,000	30,002	27,000
336		Maintenance - Equipment / Computer / Radio		81,882	90,000	91,210	90,000
338		Maintenance - Licensed Vehicles		119,234	140,000	127,352	135,000
340		Medical Services - Inmates		773,412	800,000	781,409	800,000
347		Pest Control		1,788	2,000	1,788	2,000
348		Postal Charges		11,001	11,000	10,072	11,000
349		Printing & Forms		5,261	6,000	6,555	6,000
351	201	Rent - Copying Machine		20,312	21,328	12,380	12,999
351	301	Rent - Postage Meter		1,392	1,392	1,392	1,392
354		Transportation - Prisoners		2,757	5,000	1,322	5,000
359		Waste Disposal		13,185	13,500	14,905	15,000
399	171	Other Contracted Services - Drug Education		17,569	17,000	11,385	10,000
399	201	Other Contracted Services - Jail Food Service		423,485	440,000	461,013	471,562
399	751	Other Contracted Services - Sex Offender Register		8,740	12,000	7,228	8,000
410		Custodial Supplies		20,826	23,000	23,563	23,000
413		Drugs & Medical Supplies		6,409	13,900	11,880	7,500
415		Electricity		178,493	180,988	171,869	183,900
425		Gasoline		173,505	191,833	178,240	186,000
431		Law Enforcement Supplies		21,824	42,500	50,189	60,250
432		Library Books		0	0	0	300
434		Natural Gas		44,747	46,984	51,321	53,887
435		Office Supplies		19,489	22,225	24,727	22,225
437		Periodicals		103	500	406	500

ROBERTSON COUNTY, TENNESSEE
STATEMENT OF ESTIMATED EXPENSES
BUDGET FOR THE YEAR ENDING JUNE 30, 2014

ACCT. #		GENERAL FUND #101 DESCRIPTION	F. T. EMP.	ACTUAL FY 11-12	BUDGET FY 12-13	ACTUAL FY 12-13	BUDGET FY 13-14
54110		**SHERIFF'S DEPARTMENT - CONTINUED**					
441		Prisoners Clothing		23,015	25,000	22,528	25,000
450		Tires & Tubes		17,185	16,000	14,878	16,000
451		Uniforms & Safety Gear		45,531	53,500	45,331	50,000
454		Water & Sewer		61,504	65,809	76,634	81,998
508		Surety Bonds		425	425	0	425
513		Worker's Compensation Insurance		167,538	185,893	185,893	217,459
524		Training & Related Travel		26,491	37,000	34,205	42,500
599		Other Charges		75,505	80,000	109,292	75,000
718		Licensed Vehicle Capital Outlay		229,794	240,000	249,016	172,000
799		Various Capital Outlay		36,112	98,506	100,133	61,550
		TOTAL SHERIFF'S DEPARTMENT	156	8,426,739	9,678,372	9,294,402	9,930,712
54310		**FIRE PROTECTION SERVICES**					
310	101	Adams Fire Department		43,275	48,275	48,275	48,275
310	201	Cross Plains Fire Department		93,225	98,225	98,225	98,225
310	301	Greenbrier Fire Department		52,600	57,600	57,600	57,600
310	350	North Robertson Fire Department		43,500	48,500	48,500	48,500
310	401	Orlinda Fire Department		76,125	81,125	81,125	81,125
310	501	Pleasant View Fire Department		74,225	79,225	79,225	79,225
310	601	Ridgetop Fire Department		36,000	41,000	41,000	41,000
310	701	Robertson County Rescue Squad		73,500	78,500	78,500	78,500
310	901	White House Fire Department		91,375	96,375	96,375	96,375
		TOTAL FIRE PREVENTION	0	583,825	628,825	628,825	628,825
54410		**EMERGENCY MANAGEMENT / SAFETY**					
105		Supervisor	1	54,476	56,261	55,697	57,945
169		Part-Time Personnel		0	0	0	0
201		Social Security Tax		3,109	3,488	3,296	3,593
204		State Retirement		3,511	3,646	3,604	3,755
212		Medicare Tax		727	816	771	840
307		Communication - Computer / Radio / Phone		3,122	3,278	3,044	3,196
336		Maintenance - Equipment / Computer / Radio		1,273	1,300	2,963	1,300
338		Maintenance - Licensed Vehicles		8,023	9,000	5,514	4,000
425		Gasoline		8,208	9,439	10,459	9,500
435		Office Supplies		218	800	1,323	800
513		Worker's Compensation Insurance		12,049	12,656	12,656	11,774
524		Training & Related Travel		225	500	1,040	500
599		Other Charges		8,900	9,000	4,064	9,000
799		Various Capital Outlay		298	0	651	30,000
		TOTAL EMERGENCY MANAGEMENT / SAFETY	1	104,139	110,184	105,082	136,203

ROBERTSON COUNTY, TENNESSEE
STATEMENT OF ESTIMATED EXPENSES
BUDGET FOR THE YEAR ENDING JUNE 30, 2014

ACCT. #		GENERAL FUND #101 DESCRIPTION	F. T. EMP.	ACTUAL FY 11-12	BUDGET FY 12-13	ACTUAL FY 12-13	BUDGET FY 13-14
55110		HEALTH DEPARTMENT					
131		Medical Personnel - Reimbursed By State	N/A	356,761	540,300	448,554	572,900
201		Social Security - Reimbursed By State		21,146	33,499	26,455	35,520
204		State Retirement - Reimbursed By State		17,124	35,011	23,507	37,124
212		Medicare Tax - Reimbursed By State		4,945	7,834	6,187	8,307
307		Communication - Computer / Radio / Phone		5,115	5,371	5,168	5,426
320		Dues & Memberships		200	200	200	200
335		Maintenance - Building / Land		20,218	21,000	26,597	25,000
336		Maintenance - Equipment / Computer / Radio		1,690	2,000	2,008	2,835
347		Pest Control		864	1,300	864	1,300
348		Postal Charges		0	0	0	0
351	201	Rent - Copying Machine		2,458	2,581	1,084	1,138
351	301	Rent - Postage Meter		344	462	334	462
355		Travel Conducting Business - Reimbursed By State		5,297	4,000	5,157	5,592
359		Waste Disposal		5,636	5,600	6,714	6,600
399		Contracted Services - Janitor Services - Reim. By State		35,280	35,300	35,280	35,300
399	601	Other Contracted Services - Physicians		10,200	11,000	10,465	11,000
410		Custodial Supplies		587	700	612	700
413	101	Drugs & Medical Supplies - Regular Patients		159	900	160	900
413	201	Drugs & Medical Supplies - Indigent Patients		315	1,100	452	1,100
415		Electricity		32,957	34,605	30,556	32,084
434		Natural Gas		3,145	3,302	3,220	3,381
435		Office Supplies		1,651	2,000	452	2,000
454		Water & Sewer		3,057	3,210	3,600	3,780
506		Liability Insurance - Malpractice Insurance - Reim. By State		247	1,000	1,312	1,000
513		Worker's Compensation Insurance - Reim. By State		12,390	18,877	18,877	22,434
524		Training - Health Educators - Electrolux Donation FY 2013		0	5,000	4,999	0
599		Other Charges		947	1,500	1,308	1,500
599	101	Other Charges - Aids Program - Reim. By State		657	2,000	1,624	2,000
599	102	Other Charges - Dental Treatment - Reim. By State		580	2,100	1,355	2,100
599	106	Other Charges - Project Diabetes - Reim. By State		0	10,000	10,000	0
799		Various Capital Outlay		(2,883)	2,883	2,562	1,500
		TOTAL HEALTH DEPARTMENT	0	541,087	794,635	679,663	823,183

ROBERTSON COUNTY, TENNESSEE
STATEMENT OF ESTIMATED EXPENSES
BUDGET FOR THE YEAR ENDING JUNE 30, 2014

ACCT. #		GENERAL FUND #101 DESCRIPTION	F. T. EMP.	ACTUAL FY 11-12	BUDGET FY 12-13	ACTUAL FY 12-13	BUDGET FY 13-14
55120		ANIMAL CONTROL					
149		Animal Control Officers	3	62,088	91,647	66,988	90,494
169		Part-Time Personnel		1,030	0	9,574	10,687
187		Overtime Pay		7,613	3,000	1,491	3,000
201		Social Security Tax		4,284	5,868	4,784	6,459
204		State Retirement		4,559	6,133	4,423	6,058
212		Medicare Tax		1,002	1,372	1,119	1,511
307		Communication - Computer / Radio / Phone		3,754	3,942	3,018	3,169
335		Maintenance - Building / Land		2,705	2,000	1,260	2,000
336		Maintenance - Equipment / Computer / Radio		70	500	0	500
338		Maintenance - Licensed Vehicles		5,304	7,000	3,545	7,000
351	201	Rent - Copying Machine		278	292	521	547
401		Animal Food & Supplies		5,302	10,000	7,048	10,000
415		Electricity		4,321	4,537	4,365	4,583
425		Gasoline		9,179	10,556	8,208	9,029
435		Office Supplies		458	1,300	1,150	1,300
454		Water & Sewer		1,518	1,594	1,293	1,358
513		Worker's Compensation Insurance		3,836	4,644	4,644	4,939
524		Training & Related Travel		380	2,000	260	1,000
599		Other Charges		4,171	7,000	4,433	6,000
799		Various Capital Outlay		711	0	1,037	0
		TOTAL ANIMAL CONTROL	3	122,563	163,385	129,161	169,634

ROBERTSON COUNTY, TENNESSEE
STATEMENT OF ESTIMATED EXPENSES
BUDGET FOR THE YEAR ENDING JUNE 30, 2014

ACCT. #		GENERAL FUND #101 DESCRIPTION	F. T. EMP.	ACTUAL FY 11-12	BUDGET FY 12-13	ACTUAL FY 12-13	BUDGET FY 13-14
55130		AMBULANCE SERVICE					
101		Administrative Officer	1	40,546	65,169	32,583	33,560
131		Medical Personnel	46	1,181,180	1,276,687	1,202,833	1,311,781
162		Clerical Personnel	3	109,592	125,897	120,270	129,675
169		Part-Time Personnel - Medical		229,111	139,074	202,311	143,246
187		Overtime Pay / Holiday Pay		794,647	912,737	810,225	873,654
201		Social Security Tax		137,815	156,213	137,984	154,499
204		State Retirement		134,308	154,256	136,244	152,194
212		Medicare Tax		32,231	36,534	32,268	36,133
307		Communication - Computer / Radio / Phone		22,350	23,468	19,356	20,324
317		Computer Software Maint. & Programming		12,460	19,500	13,869	19,500
318		Debt Collection Costs		2,823	5,000	4,517	5,000
320		Dues & Memberships		442	500	470	500
322		Evaluation & Testing - Drug Free Workplace		1,068	1,100	0	0
330		Operating Lease Payments - Computers		5,631	6,000	7,039	0
333		Licenses		3,785	4,500	3,518	4,500
335		Maintenance - Building / Land		19,458	20,000	12,731	15,000
336		Maintenance - Equipment / Computer / Radio		13,581	20,000	26,511	28,000
338		Maintenance - Licensed Vehicles		101,669	100,000	89,097	95,000
340		Medical Services - Employees		48	1,000	0	0
347		Pest Control		1,510	1,510	1,428	500
348		Postal Charges		5,000	5,000	5,100	5,000
349		Printing & Forms		1,776	3,500	1,939	3,500
351	101	Rent - Building / Land		2,400	2,400	2,400	2,400
351	201	Rent - Copying Machine		5,775	6,064	2,132	2,239
351	301	Rent - Postage Meter		1,320	1,320	1,320	1,320
359		Waste Disposal		3,296	3,750	3,809	4,000
399		Other Contracted Services - Northcrest Hosp - Mo Mgt Fee		60,000	60,000	60,000	0
399	501	Other Contracted Services - Northcrest Hosp - 7.5% Rev		150,138	150,138	147,088	101,920
399	601	Other Contracted Services - Physicians		5,934	6,000	6,402	6,000
410		Custodial Supplies		8,443	10,000	11,556	14,400
413		Drugs & Medical Supplies		126,771	127,000	142,524	140,000
415		Electricity		18,433	19,355	18,362	19,280
425		Gasoline		91,033	104,688	85,178	93,696
434		Natural Gas		3,267	3,430	3,628	3,809
435		Office Supplies		4,162	6,000	7,933	6,000
450		Tires & Tubes		8,023	10,000	10,059	11,500
451		Uniforms & Safety Gear		22,085	29,000	21,455	25,000
454		Water & Sewer		6,152	6,460	6,682	7,016
513		Worker's Compensation Insurance		205,399	244,247	244,247	255,206
524		Training & Related Travel		14,247	25,000	26,789	25,000
599		Other Charges		9,781	10,000	12,341	15,000
706		Building Construction		0	0	0	0
718		Licensed Vehicle Capital Outlay		0	180,000	172,005	210,000
799		Various Capital Outlay		12,228	12,700	22,714	70,000
		TOTAL AMBULANCE SERVICE	50	3,609,918	4,095,197	3,868,917	4,045,352

ROBERTSON COUNTY, TENNESSEE
STATEMENT OF ESTIMATED EXPENSES
BUDGET FOR THE YEAR ENDING JUNE 30, 2014

ACCT. #		GENERAL FUND #101 DESCRIPTION	F. T. EMP.	ACTUAL FY 11-12	BUDGET FY 12-13	ACTUAL FY 12-13	BUDGET FY 13-14
55710		**LITTER GRANT PROGRAM**					
149		Laborers	1	22,648	23,394	23,160	24,104
201		Social Security Tax		1,386	1,450	1,421	1,494
204		State Retirement		1,460	1,516	1,499	1,562
212		Medicare Tax		324	339	332	350
338		Maintenance - Licensed Vehicles		3,540	2,180	1,299	2,180
399	701	Other Contracted Services - Recycling Education		10,500	14,100	12,050	11,800
425		Gasoline		4,099	4,714	3,121	3,433
513		Worker's Compensation Insurance		899	1,148	1,148	1,143
599		Other Charges		4,871	3,407	5,036	15,786
718		Licensed Vehicle Capital Outlay		7,800	0	0	0
		TOTAL LITTER GRANT PROGRAM	1	57,527	52,248	49,066	61,852
57100		**AGRICULTURE EXTENSION CENTER**					
307		Communication - Computer / Radio / Phone		1,721	1,807	1,499	1,574
309	101	Contracts With Govt. Agencies - Agriculture Ext. Ctr.		118,506	123,339	123,335	133,398
336		Maintenance - Equipment / Computer / Radio		1,481	1,600	1,617	1,600
351	101	Rentals - Building / Land		0	0	0	0
355		Travel Conducting Business		0	500	0	500
359		Waste Disposal		276	300	276	300
415		Electricity		9,020	9,471	8,997	9,447
434		Natural Gas		1,077	1,131	1,336	1,403
435		Office Supplies		0	130	0	250
454		Water & Sewer		573	602	611	642
		TOTAL AGRICULTURAL EXTENSION SERVICE	0	132,654	138,880	137,671	149,114
58400		**OTHER CHARGES**					
205		Employee Insurance		1,710,387	1,875,680	1,815,405	1,945,521
210		Unemployment Compensation		36,521	55,000	43,142	53,000
305		Audit Services		19,885	20,000	19,885	20,000
308		Consultants - Payroll		9,000	25,000	12,117	25,000
322		Evaluation & Testing - Drug Free Workplace		6,915	8,000	7,215	8,000
351	101	Rentals - Building / Land - District Attorney		4,800	4,800	4,800	4,800
358		Motel Tax For Industrial Development Board		311,949	399,295	416,375	569,601
399	101	Other Contracted Services - Autopsies		22,700	30,000	23,130	31,200
399	102	Other Contracted Services - Medical Examiner		9,000	12,000	11,850	12,000
399	157	Other Cont. Serv. - E-911 Dispatcher Employees		508,450	523,704	509,037	658,000
399	158	Other Cont. Serv. - Comp. Growth Plan, Total - $138,790		138,790	0	0	0
399	159	Other Cont. Serv. - Highland Crest College, County's 50%		0	0	0	100,000
399	451	Other Contracted Services - Microfilming		8,000	8,000	8,000	8,000
506		Liability, Property & Vehicle Insurance		305,261	292,615	292,615	296,056
510		Trustee's Commission		289,152	307,954	298,985	312,651
515		Liability Claims Deductible		17,217	20,000	50,330	60,000
599		Other Charges		6,770	4,850	3,380	4,500
599	107	Other Charges - Mental Health Evaluation - New St. Req.		41,700	3,300	0	3,300
599	108	Other Charges - HUD Fed through State Reimb. Grant		14,819	26,808	27,367	33,714
599	109	Other Charges - Relax & Ride/Citizens to Nashville		7,380	0	0	20,771
599	401/02	Other Charges - Electrolux Refund/Civil War Preservation		24,892	0	0	0
599	403	Other Charges - Red River Black Fly Issue		5,629	0	0	0
799		Various Capital Outlay - Geographic Info System - Mapping		51,300	62,300	51,300	62,300
		TOTAL OTHER CHARGES	0	3,550,517	3,679,306	3,594,933	4,228,414

ROBERTSON COUNTY, TENNESSEE
STATEMENT OF ESTIMATED EXPENSES
BUDGET FOR THE YEAR ENDING JUNE 30, 2014

ACCT. #		GENERAL FUND #101 DESCRIPTION	F. T. EMP.	ACTUAL FY 11-12	BUDGET FY 12-13	ACTUAL FY 12-13	BUDGET FY 13-14
58500		CONTRIBUTIONS TO AGENCIES					
316	100	Adams Senior Citizens' Center		500	500	500	500
316	175	Byrum - Porter Senior Center, Inc.		1,000	1,000	1,000	1,000
316	190	Centerstone, Incorporated		10,000	10,000	10,000	10,000
316	260	Court Appointed Special Advocate		4,000	4,000	4,000	4,000
316	350	Gorham MacBane Public Library		165,270	167,436	167,436	174,096
316	475	Home Safe In Robertson County		5,000	5,000	5,000	5,000
316	490	Master's Table Soup Kitchen		0	5,000	5,000	5,000
316	500	Mid Cumberland Community Action Agency		1,000	1,000	1,000	1,000
316	525	Mid C. H. Res. Agency - Dues		5,988	5,988	5,988	7,291
316	550	Mid C. H. Res. Agency - Homemaker Program		3,600	3,600	3,600	5,000
316	600	Mid C. H. Res. Agency - Meals On Wheels		5,000	5,000	5,000	5,000
316	625	Mid C. H. Res. Agency - Ombudsman Program		0	0	0	1,500
316	650	Mid C. H. Res. Agency - Transportation		2,000	2,000	2,000	2,000
316	725	Robertson County Airport		0	0	0	0
316	810	Robertson County Reads Program		0	0	0	0
316	825	Robertson County Senior Citizens' Center		1,000	1,000	1,000	1,000
316	875	Robertson County Volunteers		1,000	1,000	1,000	1,000
316	925	Secure, Incorporated		2,400	2,400	2,400	2,400
316	975	Tennessee Rehabilitation Center		1,000	1,000	1,000	1,800
		TOTAL CONTRIBUTIONS TO AGENCIES	0	208,758	215,924	215,924	227,587
99100		OPERATING TRANSFERS					
590	501	Operating Trf To Debt Service Fund - Health Dept Roof		37,500	37,500	37,500	37,500
590	502	Operating Trf To Debt Service Fund - PILOT Rev IDB		45,948	0	0	0
590	701	Operating Trf To Sch Cap Proj Fund - Architect/Reno. Watauga		0	75,000	75,000	0
		TOTAL OPERATING TRANSFERS	0	83,448	112,500	112,500	37,500
		TOTAL EXPENSE FOR GENERAL FUND # 101	311	23,061,791	25,752,618	24,662,504	26,565,000

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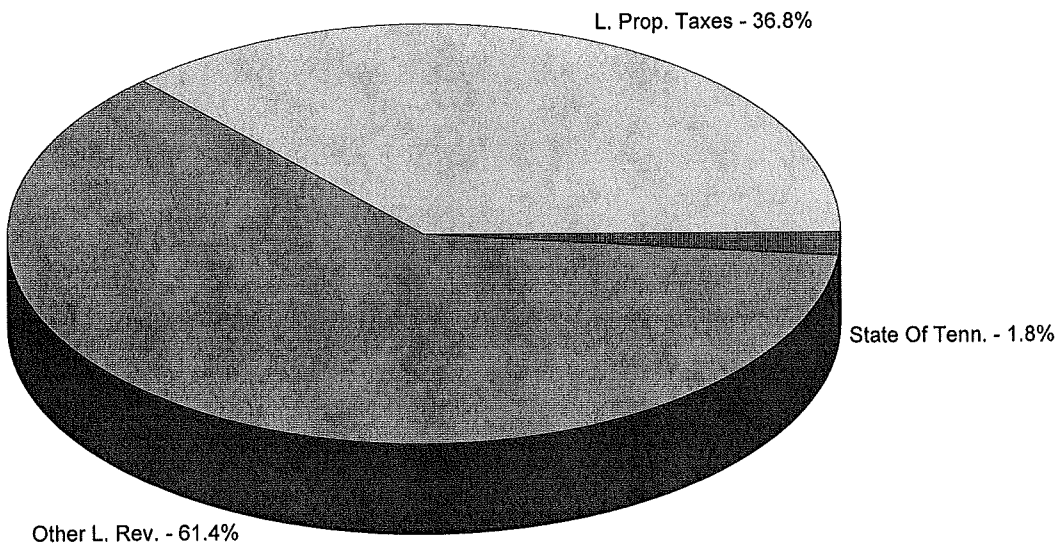
SANITATION FUND BUDGET

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ROBERTSON COUNTY, TENNESSEE
STATEMENT OF ESTIMATED FUND BALANCE
BUDGET FOR THE YEAR ENDING JUNE 30, 2014

SANITATION FUND #116 DESCRIPTION	ACTUAL FY 11-12	BUDGET FY 12-13	ACTUAL FY 12-13	BUDGET FY 13-14
REVENUES				
Local Property Taxes	799,412	799,662	810,440	783,931
Other Local Revenues	1,389,020	1,368,338	1,299,061	1,308,069
State Of Tennessee	48,537	38,000	22,436	38,000
Other Sources	0	0	0	0
Total Revenues	2,236,969	2,206,000	2,131,937	2,130,000
EXPENSES				
Salaries	462,584	483,652	470,440	521,980
Other Costs	1,705,585	1,852,348	1,581,512	1,881,020
Total Expenses	2,168,169	2,336,000	2,051,952	2,403,000
FUND BALANCE				
Excess Revenues (Expenses)	68,800	(130,000)	79,985	(273,000)
Beginning Total Fund Balance - July 1	645,926	714,726	714,726	794,711
Ending Total Fund Balance - June 30	714,726	584,726	794,711	521,711
Reserved Fund Balance - June 30	(80,000)	(80,000)	(160,000)	(160,000)
Unreserved Fund Balance - June 30	634,726	504,726	634,711	361,711

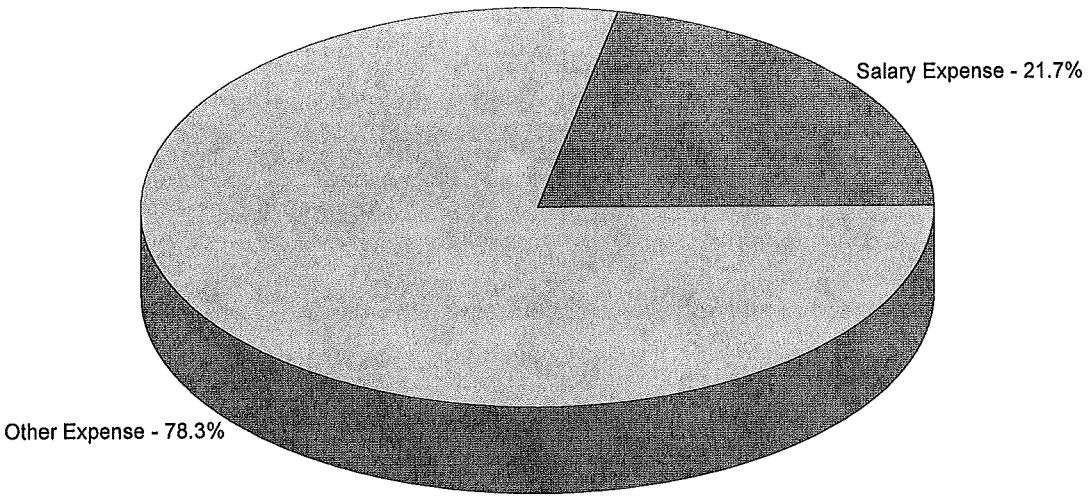
SANITATION FUND REVENUES
FISCAL YEAR 2013-2014 BUDGET



ROBERTSON COUNTY, TENNESSEE
STATEMENT OF ESTIMATED REVENUES
BUDGET FOR THE YEAR ENDING JUNE 30, 2014

ACCT. #	SANITATION FUND #116 DESCRIPTION	ACTUAL FY 11-12	BUDGET FY 12-13	ACTUAL FY 12-13	BUDGET FY 13-14
	LOCAL PROPERTY TAXES				
40110	Current Property Tax Collections	755,750	756,000	767,509	741,000
40120	Trustee's P. T. Collections - Prior Year	19,017	19,017	20,409	20,409
40130	Chancery Court P. T. Collections - Prior Years	14,229	14,229	13,274	13,274
40140	Property Tax Interest & Penalty Collections	10,416	10,416	9,248	9,248
	TOTAL LOCAL PROPERTY TAXES	799,412	799,662	810,440	783,931
	OTHER LOCAL REVENUES				
43114	Disposal Fees	1,297,021	1,297,021	1,246,377	1,246,377
44145	Recycled Materials	70,553	70,062	49,241	49,241
44170	Refunds	3,546	1,255	3,443	1,451
44530	Sale of Equipment	17,900	0	0	11,000
	TOTAL OTHER LOCAL REVENUES	1,389,020	1,368,338	1,299,061	1,308,069
	STATE OF TENNESSEE				
46170	Solid Waste Grants	48,537	38,000	22,436	38,000
	TOTAL STATE OF TENNESSEE	48,537	38,000	22,436	38,000
	TOTAL REVENUE FOR SANITATION FUND # 116	2,236,969	2,206,000	2,131,937	2,130,000

SANITATION FUND EXPENSES
FISCAL YEAR 2013-2014 BUDGET



ROBERTSON COUNTY, TENNESSEE
STATEMENT OF ESTIMATED EXPENSES
BUDGET FOR THE YEAR ENDING JUNE 30, 2014

ACCT. #		SANITATION FUND #116 DESCRIPTION	F. T. EMP.	ACTUAL FY 11-12	BUDGET FY 12-13	ACTUAL FY 12-13	BUDGET FY 13-14
55732		CONVENIENCE CENTERS					
149		Laborers	2	63,012	65,094	64,441	67,047
169		Part-Time Personnel - Laborers		96,742	102,503	99,459	105,600
187		Overtime Pay		1,670	4,000	2,711	4,000
201		Social Security Tax		9,866	10,639	10,212	10,952
204		State Retirement		4,169	4,477	4,346	4,604
212		Medicare Tax		2,307	2,488	2,388	2,561
307		Communication - Computer / Radio / Phone		1,030	1,082	882	926
335		Maintenance - Buildings / Land		818	4,000	575	4,000
336		Maintenance - Equipment / Computer / Radio		2,856	4,200	4,934	4,500
338		Maintenance - Licensed Vehicles		12,906	16,000	14,192	17,000
351	101	Rent - Building / Land		1,500	1,500	1,500	1,500
351	401	Rent - Other Equipment		3,096	3,100	3,096	3,100
412		Diesel Fuel		10,192	11,721	13,747	15,122
415		Electricity		3,946	4,143	4,052	4,255
425		Gasoline		2,586	2,974	2,455	2,701
450		Tires & Tubes		4,604	7,000	7,352	7,500
454		Water & Sewer		1,007	1,057	1,137	1,194
513		Worker's Compensation Insurance		6,598	8,420	8,420	8,374
599		Other Charges		365	800	410	800
799		Various Capital Outlay		4,898	11,500	11,825	155,000
		TOTAL CONVENIENCE CENTERS	2	234,168	266,698	258,134	420,736

ROBERTSON COUNTY, TENNESSEE
STATEMENT OF ESTIMATED EXPENSES
BUDGET FOR THE YEAR ENDING JUNE 30, 2014

ACCT. #		SANITATION FUND #116 DESCRIPTION	F. T. EMP.	ACTUAL FY 11-12	BUDGET FY 12-13	ACTUAL FY 12-13	BUDGET FY 13-14
55733		TRANSFER STATION					
101		Administrative Officer	1	56,238	57,642	57,642	59,378
149		Laborers	4	93,134	96,201	95,234	123,343
162		Clerical Personnel	3	81,225	83,891	83,050	86,397
187		Overtime Pay		7,370	8,200	5,468	8,200
201		Social Security Tax		14,045	15,248	13,933	17,194
204		State Retirement		15,353	15,937	15,625	17,970
212		Medicare Tax		3,285	3,566	3,259	4,021
302		Advertising		249	800	249	800
307		Communication - Computer / Radio / Phone		5,481	5,755	4,501	4,726
335		Maintenance - Building / Land		4,295	16,000	6,627	110,000
336		Maintenance - Equipment / Computer / Radio		21,554	62,000	57,533	52,000
338		Maintenance - Licensed Vehicles		1,956	5,000	703	5,000
348		Postal Charges		252	600	456	600
349		Printing & Forms		627	2,400	220	750
351	201	Rent - Copying Machine		246	258	200	210
351	401	Rent - Other Equipment		25,000	25,000	0	25,000
359		Disposal Fees		1,156,300	1,203,115	1,019,167	1,070,125
410		Custodial Supplies		493	500	355	500
412		Diesel Fuel		28,271	32,512	40,593	44,652
415		Electricity		12,824	13,465	14,205	14,915
425		Gasoline		692	796	394	433
433		Lubricants		1,883	2,437	659	2,437
434		Natural Gas		1,087	1,141	1,480	1,554
435		Office Supplies		563	1,500	1,061	2,500
446		Small Tools		570	600	548	700
450		Tires & Tubes		1,538	2,700	2,460	2,700
451		Uniforms & Safety Gear		5,322	6,000	5,539	6,000
454		Water & Sewer		1,251	1,314	930	977
513		Worker's Compensation Insurance		9,459	12,068	12,068	13,148
524		Training & Related Travel		1,097	1,200	896	1,200
599		Other Charges		2,320	3,200	1,294	3,200
599	801	State Solid Waste Fees		5,575	6,075	5,575	6,075
799		Various Capital Outlay		152,560	5,750	4,940	5,750
		TOTAL TRANSFER STATION	8	1,712,115	1,692,871	1,456,864	1,692,455

ROBERTSON COUNTY, TENNESSEE
STATEMENT OF ESTIMATED EXPENSES
BUDGET FOR THE YEAR ENDING JUNE 30, 2014

ACCT. #		SANITATION FUND #116 DESCRIPTION	F. T. EMP.	ACTUAL FY 11-12	BUDGET FY 12-13	ACTUAL FY 12-13	BUDGET FY 13-14
55751		RECYCLING CENTER					
149		Laborers	1	30,243	31,245	29,566	32,192
187		Overtime Pay		1,169	1,500	800	1,500
201		Social Security Tax		1,586	2,030	1,495	2,089
204		State Retirement		2,025	2,122	1,965	2,183
212		Medicare Tax		371	475	350	489
336		Maintenance - Equipment / Computer / Radio		179	3,800	189	3,800
338		Maintenance - Licensed Vehicles		1,171	9,000	2,939	9,000
399	701	Other Contracted Services - Recycling Education		3,850	4,200	4,200	4,200
412		Diesel Fuel		4,602	5,292	4,080	4,488
450		Tires & Tubes		2,900	2,950	3,454	3,400
451		Uniforms & Safety Gear		780	1,200	558	1,200
513		Worker's Compensation Insurance		1,240	1,607	1,607	1,597
		TOTAL RECYCLING CENTER	1	50,116	65,421	51,203	66,138

ROBERTSON COUNTY, TENNESSEE
STATEMENT OF ESTIMATED EXPENSES
BUDGET FOR THE YEAR ENDING JUNE 30, 2014

ACCT. #		SANITATION FUND #116 DESCRIPTION	F. T. EMP.	ACTUAL FY 11-12	BUDGET FY 12-13	ACTUAL FY 12-13	BUDGET FY 13-14
55770		**LANDFILL POST CLOSURE**					
149		Laborers	1	30,870	31,876	31,556	32,823
187		Overtime Pay		911	1,500	513	1,500
201		Social Security Tax		1,905	2,069	1,906	2,128
204		State Retirement		2,048	2,163	2,075	2,224
212		Medicare Tax		445	484	446	498
321		Engineering Services		1,649	5,000	0	5,000
322		Evaluation & Testing		26,335	20,000	16,000	18,000
336		Maintenance - Equipment / Computer / Radio		2,584	7,000	495	7,000
351	401	Rent - Other Equipment		0	4,000	3,000	4,000
412		Diesel Fuel		3,539	4,070	4,797	5,277
446		Small Tools		35	500	482	500
450		Tires & Tubes		158	750	159	750
451		Uniforms & Safety Gear		346	400	220	400
513		Worker's Compensation Insurance		1,265	1,638	1,638	1,627
724		Site Development		2,678	7,000	1,062	6,000
799		Various Capital Outlay		0	0	7,000	0
		TOTAL LANDFILL POST CLOSURE	1	74,768	88,450	71,349	87,727
58400		**OTHER CHARGES**					
205		Employee Insurance		52,345	65,745	65,608	79,576
210		Unemployment Compensation		0	3,500	0	3,500
506		Liability, Property & Vehicle Insurance		15,225	15,225	15,225	15,225
510		Trustee's Commission		29,432	33,090	28,569	32,643
515		Liability Claims Deductible		0	5,000	5,000	5,000
		TOTAL OTHER CHARGES	0	97,002	122,560	114,402	135,944
99100		**OPERATING TRANSFERS**					
590	101	Operating Trf To The General Fund		0	100,000	100,000	0
		TOTAL OPERATING TRANSFERS	0	0	100,000	100,000	0
		TOTAL EXPENSE FOR SANITATION FUND # 116	12	2,168,169	2,336,000	2,051,952	2,403,000

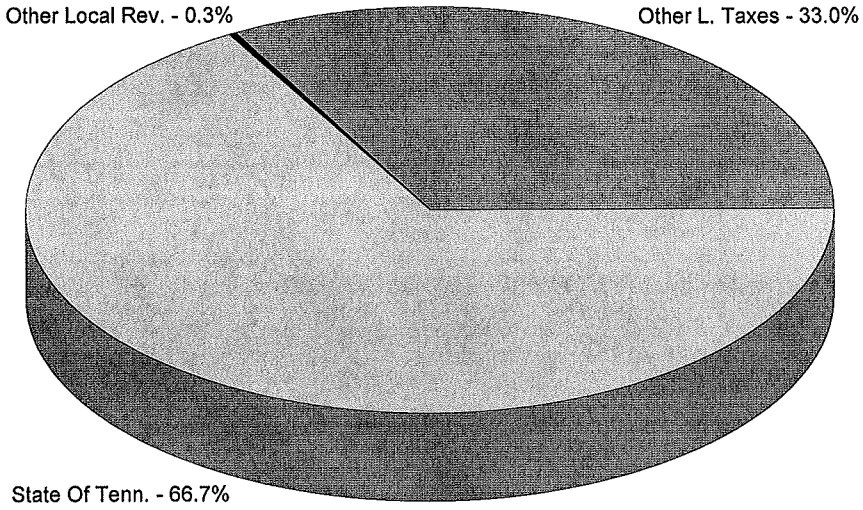
HIGHWAY FUND BUDGET

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ROBERTSON COUNTY, TENNESSEE
STATEMENT OF ESTIMATED FUND BALANCE
BUDGET FOR THE YEAR ENDING JUNE 30, 2014

HIGHWAY FUND #131 DESCRIPTION	ACTUAL FY 11-12	BUDGET FY 12-13	ACTUAL FY 12-13	BUDGET FY 13-14
REVENUES				
Other Local Taxes	972,975	1,082,975	973,449	1,103,449
Other Local Revenues	19,701	19,404	31,521	11,002
State Of Tennessee	2,387,372	2,309,621	2,269,231	2,222,549
Other Sources	0	0	0	0
Total Revenues	3,380,048	3,412,000	3,274,201	3,337,000
EXPENSES				
Salaries	1,147,007	1,225,565	1,143,762	1,261,099
Other Costs	2,350,771	2,627,435	2,031,224	2,532,901
Total Expenses	3,497,778	3,853,000	3,174,986	3,794,000
FUND BALANCE				
Excess Revenues (Expenses)	(117,730)	(441,000)	99,215	(457,000)
Beginning Total Fund Balance - July 1	1,158,942	1,041,212	1,041,212	1,140,427
Ending Total Fund Balance - June 30	1,041,212	600,212	1,140,427	683,427
Reserved Fund Balance - June 30	0	0	(100,000)	(100,000)
Unreserved Fund Balance - June 30	1,041,212	600,212	1,040,427	583,427

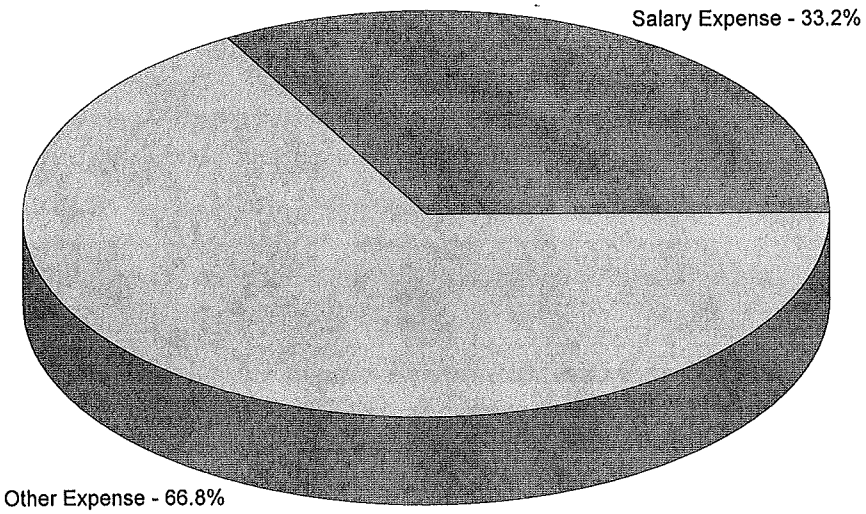
HIGHWAY FUND REVENUES
FISCAL YEAR 2013-2014 BUDGET



ROBERTSON COUNTY, TENNESSEE
STATEMENT OF ESTIMATED REVENUES
BUDGET FOR THE YEAR ENDING JUNE 30, 2014

ACCT. #	HIGHWAY FUND #131 DESCRIPTION	ACTUAL FY 11-12	BUDGET FY 12-13	ACTUAL FY 12-13	BUDGET FY 13-14
	OTHER LOCAL TAXES				
40240	Wheel Tax	873,754	873,754	883,056	883,056
40280	Mineral Severance Tax	99,221	209,221	90,393	220,393
	TOTAL OTHER LOCAL TAXES	972,975	1,082,975	973,449	1,103,449
	OTHER LOCAL REVENUES				
41590	Permits	3,300	3,300	4,250	4,250
44145	Recycled Materials	3,903	0	539	0
44170	Refunds	12,498	16,104	25,132	5,000
44530	Sale Of Assets	0	0	0	0
43190	Other General Services	0	0	1,600	1,752
	TOTAL OTHER LOCAL REVENUES	19,701	19,404	31,521	11,002
	STATE OF TENNESSEE				
46410	Bridge Program	34,173	80,000	44,862	0
46420	State Aid Program	286,046	200,000	202,270	200,000
46920	Gasoline Tax	1,981,795	1,981,795	1,974,273	1,974,723
46930	Petroleum Special Tax	47,826	47,826	47,826	47,826
47590	Other Federal Thru State	37,532	0	0	0
	TOTAL STATE OF TENNESSEE	2,387,372	2,309,621	2,269,231	2,222,549
	OTHER SOURCES (NONREVENUE)				
49800	Operating Transfer	0	0	0	0
	TOTAL OTHER SOURCES (NONREVENUE)	0	0	0	0
	TOTAL REVENUE FOR HIGHWAY FUND # 131	3,380,048	3,412,000	3,274,201	3,337,000

HIGHWAY FUND EXPENSES
FISCAL YEAR 2013-2014 BUDGET



ROBERTSON COUNTY, TENNESSEE
STATEMENT OF ESTIMATED EXPENSES
BUDGET FOR THE YEAR ENDING JUNE 30, 2014

ACCT. #		HIGHWAY FUND #131 DESCRIPTION	F. T. EMP.	ACTUAL FY 11-12	BUDGET FY 12-13	ACTUAL FY 12-13	BUDGET FY 13-14
61000		ADMINISTRATION					
101		Administrative Officer	1	79,443	81,432	81,432	84,435
162		Clerical Personnel	3	110,618	114,248	113,103	117,681
191		Board Member Fees		18,000	18,000	18,000	18,000
201		Social Security Tax		12,569	13,248	12,742	13,647
204		State Retirement		12,269	12,680	12,595	13,097
212		Medicare Tax		2,940	3,098	2,980	3,192
307		Communication - Computer / Radio / Phone		4,807	5,047	5,098	5,353
320		Dues & Memberships		3,244	3,244	3,244	3,244
321		Engineering Services		0	2,500	0	2,500
331		Legal Services		3,705	6,000	5,025	6,000
336		Maintenance - Equipment / Computer / Radio		980	2,200	350	2,200
347		Pest Control		420	420	420	420
348		Postal Charges		486	1,000	518	1,000
349		Printing & Forms		0	850	243	850
351	201	Rent - Copying Machine		1,112	1,168	542	569
359		Waste Disposal		1,035	1,300	1,058	1,300
415		Electricity		9,984	10,483	10,190	10,700
434		Natural Gas		1,358	1,426	1,729	1,815
435		Office Supplies		1,657	4,000	985	4,000
454		Water & Sewer		1,184	1,243	2,002	2,102
508		Surety Bonds		350	1,600	1,489	1,600
513		Worker's Compensation Insurance		17,926	18,296	18,296	19,514
599		Other Charges		150	1,400	267	1,400
		TOTAL ADMINISTRATION	4	284,237	304,883	292,308	314,619
62000		HIGHWAY MAINTENANCE					
149		Laborers, Drivers & Operators	26	811,638	847,182	770,142	872,644
187		Overtime Pay		6,272	9,000	5,952	9,000
201		Social Security Tax		46,479	53,083	44,565	54,662
204		State Retirement		50,153	55,481	47,340	57,131
212		Medicare Tax		10,870	12,415	10,423	12,784
402		Asphalt		846,033	750,000	761,608	750,000
409		Crushed Stone		131,558	170,000	77,112	170,000
438		Pipe		11,271	30,000	18,197	25,000
443		Road Signs		5,120	25,000	8,978	15,000
513		Worker's Compensation Insurance		72,011	73,310	73,310	78,159
599		Other Charges		1,442	18,000	982	18,000
		TOTAL HIGHWAY MAINTENANCE	26	1,992,847	2,043,471	1,818,609	2,062,380

ROBERTSON COUNTY, TENNESSEE
STATEMENT OF ESTIMATED EXPENSES
BUDGET FOR THE YEAR ENDING JUNE 30, 2014

ACCT. #	HIGHWAY FUND #131 DESCRIPTION	F. T. EMP.	ACTUAL FY 11-12	BUDGET FY 12-13	ACTUAL FY 12-13	BUDGET FY 13-14
63100	EQUIPMENT MAINTENANCE					
142	Mechanics	4	120,652	154,935	154,429	158,571
187	Overtime Pay		384	768	704	768
201	Social Security Tax		7,115	9,592	9,004	9,879
204	State Retirement		7,866	10,025	9,890	10,325
212	Medicare Tax		1,664	2,243	2,106	2,310
322	Evaluation & Testing		975	2,000	1,355	2,000
412	Diesel Fuel		110,652	127,250	94,041	126,445
418	Equipment Parts		64,410	90,000	59,097	90,000
424	Garage Supplies		21,774	38,000	25,687	38,000
425	Gasoline		38,590	44,379	38,227	44,550
433	Lubricants		9,443	9,915	8,979	9,428
450	Tires & Tubes		24,968	39,000	26,428	40,000
513	Worker's Compensation Insurance		13,085	13,246	13,246	14,126
599	Other Charges		841	2,000	500	2,000
	TOTAL EQUIPMENT MAINTENANCE	4	422,419	543,353	443,693	548,402
65000	OTHER CHARGES					
205	Employee Insurance		208,499	212,669	201,637	228,686
210	Unemployment Compensation		0	2,000	0	1,000
506	Liability, Property & Vehicle Insurance		57,093	57,093	57,093	57,093
510	Trustee's Commission		30,168	37,531	30,097	36,820
515	Liability Claims Deductible		678	5,000	0	5,000
599	Other Charges		0	12,000	11,832	0
	TOTAL OTHER CHARGES	0	296,438	326,293	300,659	328,599
68000	CAPITAL OUTLAY					
705	Bridge Construction Capital Outlay		36,230	150,000	52,289	70,000
726	State Aid Projects Capital Outlay		364,114	275,000	258,018	260,000
790	Equipment Capital Outlay		0	165,000	7,265	165,000
799	Various Capital Outlay		101,493	45,000	2,145	45,000
	TOTAL CAPITAL OUTLAY	0	501,837	635,000	319,717	540,000
	TOTAL EXPENSE FOR HIGHWAY FUND # 131	34	3,497,778	3,853,000	3,174,986	3,794,000

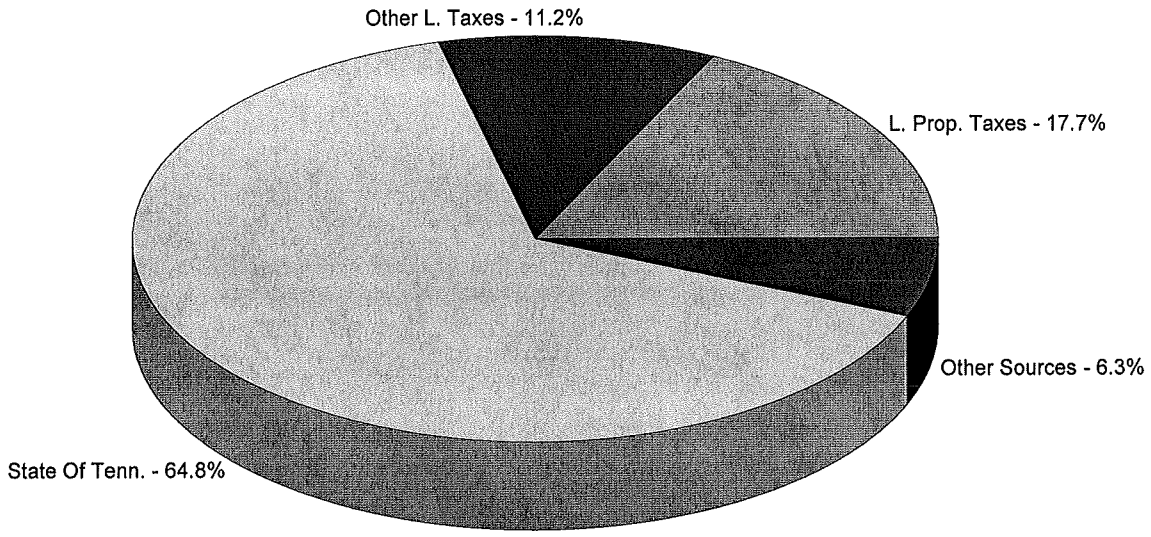
SCHOOL FUND BUDGET

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ROBERTSON COUNTY, TENNESSEE
STATEMENT OF ESTIMATED FUND BALANCE
BUDGET FOR THE YEAR ENDING JUNE 30, 2014

SCHOOL FUND #141 DESCRIPTION	ACTUAL FY 11-12	BUDGET FY 12-13	ACTUAL FY 12-13	BUDGET FY 13-14
REVENUES				
Local Property Taxes	14,897,433	14,770,000	14,760,853	15,069,500
Other Local Taxes	9,043,848	9,145,500	9,436,872	9,598,000
State Of Tennessee	49,770,223	51,633,400	52,020,298	55,294,854
Other Sources	4,550,594	4,961,000	4,638,018	5,395,100
Total Revenues	78,262,098	80,509,900	80,856,041	85,357,454
EXPENSES				
Salaries	45,101,757	48,423,633	47,545,169	49,381,951
Other Costs	33,102,994	35,585,617	34,919,573	37,503,241
Total Expenses	78,204,751	84,009,250	82,464,742	86,885,192
FUND BALANCE				
Excess Revenues (Expenses)	57,347	(3,499,350)	(1,608,701)	(1,527,738)
Beginning Total Fund Balance - July 1	6,252,756	6,310,103	6,310,103	4,701,402
Ending Total Fund Balance - June 30	6,310,103	2,810,753	4,701,402	3,173,664
Reserved Fund Balance - June 30	(290,699)	(290,699)	(354,809)	(354,809)
Unreserved Fund Balance - June 30	6,019,404	2,520,054	4,346,593	2,818,855

SCHOOL FUND REVENUES
FISCAL YEAR 2013-2014 BUDGET



ROBERTSON COUNTY, TENNESSEE
STATEMENT OF ESTIMATED REVENUES
BUDGET FOR THE YEAR ENDING JUNE 30, 2014

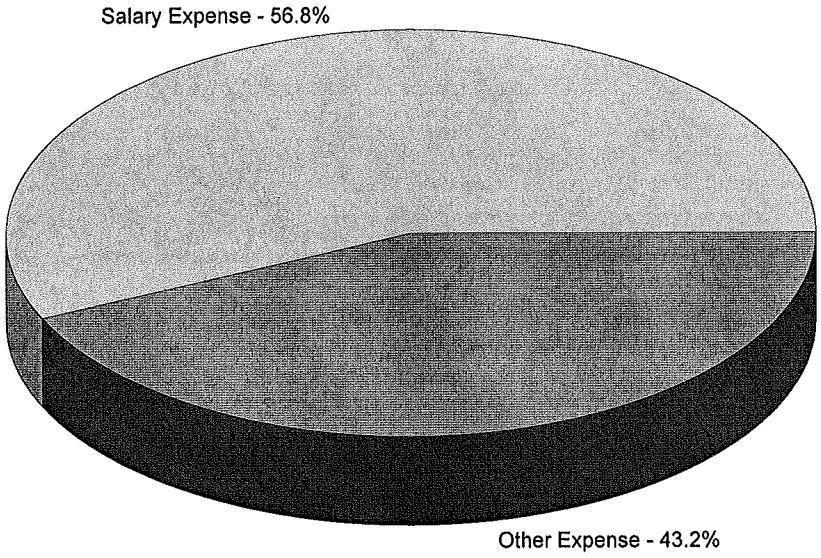
ACCT. #	SCHOOL FUND #141 DESCRIPTION	ACTUAL FY 11-12	BUDGET FY 12-13	ACTUAL FY 12-13	BUDGET FY 13-14
	LOCAL PROPERTY TAXES				
40110	Current Property Tax Collections	13,225,768	12,915,000	13,111,763	13,214,500
40120	Trustee's P. T. Collections - Prior Year	332,413	420,000	357,133	420,000
40130	Chancery Court P. T. Collections - Prior Years	249,001	270,000	232,303	270,000
40140	Property Tax Interest & Penalty	182,236	190,000	161,815	190,000
40161	Payments In Lieu Of Property Tax - T.V.A.	908,015	975,000	897,839	975,000
	TOTAL LOCAL PROPERTY TAXES	14,897,433	14,770,000	14,760,853	15,069,500
	OTHER LOCAL TAXES				
40210	Sales Tax	8,493,011	8,600,000	8,835,502	9,000,000
40270	Business Tax	545,069	540,000	593,389	590,000
40350	Interstate Telecommunications Tax	5,768	5,500	7,981	8,000
	TOTAL OTHER LOCAL TAXES	9,043,848	9,145,500	9,436,872	9,598,000
	LICENSES & PERMITS				
41110	Marriage Licenses	2,560	2,600	2,703	2,600
	TOTAL LICENSES & PERMITS	2,560	2,600	2,703	2,600
	EDUCATIONAL CHARGES				
43511	Regular Day Students Tuition	12,865	10,000	28,027	32,000
43513	Summer School Tuitions	11,370	7,500	6,006	11,000
43517	Tuition - Other	840,821	911,900	949,279	945,000
43570	Receipts From Individual Schools	143,310	155,000	125,079	155,000
43990	Other Charges For Services	89,043	63,000	67,648	90,000
	TOTAL EDUCATIONAL CHARGES	1,097,409	1,147,400	1,176,039	1,233,000
	OTHER LOCAL REVENUES				
44170	Miscellaneous Refunds	117,492	114,000	108,889	114,000
44530	Sale of Equipment	45,936	2,500	0	2,500
44560	Damages Recovered	4,899	2,000	4,495	2,000
44570	Contributions & Gifts	18,261	30,000	14,450	30,000
44990	Other Local Revenues	10,053	19,500	33,239	18,000
	TOTAL OTHER LOCAL REVENUES	196,641	168,000	161,073	166,500

ROBERTSON COUNTY, TENNESSEE
STATEMENT OF ESTIMATED REVENUES
BUDGET FOR THE YEAR ENDING JUNE 30, 2014

ACCT. #	SCHOOL FUND #141 DESCRIPTION	ACTUAL FY 11-12	BUDGET FY 12-13	ACTUAL FY 12-13	BUDGET FY 13-14
	STATE OF TENNESSEE				
46511	Basic Education Program	47,749,000	49,618,000	50,317,105	52,708,000
46512	Basic Education Program - ARRA	0	0	0	0
46515	Early Childhood Education	841,423	1,096,100	955,727	956,000
46520	School Food Service	50,554	55,000	52,031	55,000
46530	Energy Efficient Schools	385,746	0	0	0
46590	Other State Education Funds	214,370	99,600	216,004	140,000
46590	Other State Education Funds - (Family Resource Centers)	0	33,000	0	33,000
46590	Other State Education Funds - (SSMS)	0	27,500	0	27,500
46590	Other State Education Funds - (PARCC)	0	0	0	698,154
46591	Coordinated School Health	0	101,000	0	101,000
46610	Career Ladder Program	364,151	360,000	329,752	340,000
46612	Career Ladder Extended Contracts	88,600	80,000	56,100	70,000
46615	Career Ladder Extended Contracts - ARRA	0	0	0	0
46820	Income Tax	73,321	100,000	65,435	100,000
46980	Other State Grants	3,058	0	28,144	3,000
46981	Safe Schools - ARRA	0	53,200	0	53,200
46990	Other State Revenues	0	10,000	0	10,000
	TOTAL STATE OF TENNESSEE	49,770,223	51,633,400	52,020,298	55,294,854
	FEDERAL GOVERNMENT				
47111	Lunch Program - Transfer To Cafeterias - See 73100-343	2,230,259	2,500,000	2,299,090	2,750,000
47113	Breakfast Program - Transfer To Cafeterias - See 73100-342	711,448	800,000	772,890	900,000
47114	Other (Snack) Program - Transfer To Cafeterias - See 73100-344	5,690	10,000	0	10,000
47115	USDA - Food Service Equipment Grant - ARRA	0	0	0	0
47120	Adult Education Program	0	0	0	0
47139	Other Vocational	34,345	30,000	0	30,000
47143	Special Education Grant	168,374	170,000	138,848	170,000
47590	Other Federal Through State	30,205	30,000	10,320	30,000
47590	Other Federal Through State - SNAP	0	0	0	0
47640	ROTC Reimbursement	53,565	53,000	54,302	53,000
	TOTAL FEDERAL GOVERNMENT	3,233,886	3,593,000	3,275,450	3,943,000
	OTHER SOURCES (NONREVENUE)				
49700	Insurance Recovery	20,098	35,000	22,753	35,000
49800	Operating Transfer	0	15,000	0	15,000
	TOTAL OTHER SOURCES (NONREVENUE)	20,098	50,000	22,753	50,000
	TOTAL REVENUE FOR SCHOOL FUND # 141	78,262,098	80,509,900	80,856,041	85,357,454

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SCHOOL FUND EXPENSES
FISCAL YEAR 2013-2014 BUDGET



ROBERTSON COUNTY, TENNESSEE
STATEMENT OF ESTIMATED EXPENSES
BUDGET FOR THE YEAR ENDING JUNE 30, 2014

ACCT. #		SCHOOL FUND #141 DESCRIPTION	F. T. EMP.	ACTUAL FY 11-12	BUDGET FY 12-13	ACTUAL FY 12-13	BUDGET FY 13-14
71100		REGULAR EDUCATION PROGRAM					
116		Teachers	647	24,772,368	25,825,953	25,608,257	26,599,408
116	ARRA	Teachers - ARRA		0	0	0	0
117		Career Ladder Program		208,150	205,100	191,300	189,100
127		Career Ladder Extended Contracts		73,216	75,000	66,974	75,000
127	EC	Career Ladder Extended Contracts - EC		0	0	0	0
128		Homebound Teachers - Part-Time		23,029	25,000	20,581	25,000
162		Clerical Personnel	1	33,609	35,000	34,893	35,844
163		Educational Assistants	66	931,733	980,000	980,591	966,100
189		Part-Time Personnel		0	0	124	0
189	FRC	Part-Time Personnel -FRC	1	40,164	41,400	41,376	42,700
195		Substitute Teachers - Certified - Part-Time		86,196	150,000	149,438	150,000
198		Substitute Teachers - Non Certified - Part-Time		606,187	590,000	656,146	402,800
201		Social Security Tax		1,596,398	1,655,632	1,654,818	1,775,358
201	ARRA	Social Security Tax - ARRA		0	0	0	0
201	EC	Social Security Tax - EC		0	0	0	0
201	FRC	Social Security Tax - FRC		2,289	2,600	2,368	2,647
204		State Retirement		2,299,780	2,357,068	2,342,887	2,500,860
204	ARRA	State Retirement - ARRA		0	0	0	0
204	EC	State Retirement - EC		0	0	0	0
204	FRC	State Retirement - FRC		2,599	3,800	2,681	3,792
206		Life Insurance		44,852	45,500	46,096	47,000
207		Medical Insurance		6,230,454	6,591,000	6,586,574	6,930,500
207	ARRA	Medical Insurance - ARRA		0	0	0	0
207	FRC	Medical Insurance - FRC		2,599	2,800	3,065	3,200
208		Dental Insurance		228,917	238,000	233,087	236,800
210		Unemployment Compensation		40,364	5,000	892	5,000
212		Medicare Tax		377,063	408,109	389,847	415,205
212	ARRA	Medicare Tax - ARRA		0	0	0	0
212	EC	Medicare Tax - EC		0	0	0	0
212	FRC	Medicare Tax - FRC		535	600	554	619
330		Operating Lease Payments		78,426	90,000	148,455	110,000
336		Maintenance - Equipment / Computer / Radio		19,960	20,000	20,072	28,000
399		Other Contracted Services		116,432	100,000	21,665	60,000
429		Instructional Supplies		395,133	425,000	543,674	460,000
429	RTTT	Instructional Supplies - RTTT		0	0	0	0
429	SNAP	Instructional Supplies - SNAP		0	0	0	0
449		Textbooks		729,966	900,000	864,143	900,000
499		Other Supplies		32,292	50,000	37,512	22,000
599		Other Charges		66,391	74,956	38,741	40,000
599	CSH	Other Charges - CSH		0	0	0	0
599	FRC	Other Charges - FRC		285	300	0	300
599	SSMS	Other Charges - SSMS		28,080	30,000	28,920	30,000
599	TEAC	Other Charges - TEAC		0	0	0	0
709		Data Processing Capital Outlay		219,963	225,000	228,619	225,000
709	DW	Data Processing Capital Outlay - DW		0	0	0	0
722		Regular Education Capital Outlay		64,376	45,000	65,394	68,000
		TOTAL REGULAR EDUCATION PROGRAM	715	39,351,806	41,197,818	41,009,744	42,350,233

ROBERTSON COUNTY, TENNESSEE
STATEMENT OF ESTIMATED EXPENSES
BUDGET FOR THE YEAR ENDING JUNE 30, 2014

ACCT. #		SCHOOL FUND #141 DESCRIPTION	F. T. EMP.	ACTUAL FY 11-12	BUDGET FY 12-13	ACTUAL FY 12-13	BUDGET FY 13-14
71150		**ALTERNATIVE EDUCATION PROGRAM**					
116		Teachers	9	341,375	404,400	403,906	408,625
117		Career Ladder Program		3,000	3,000	4,000	4,000
163		Educational Assistants	1	19,908	20,800	20,724	21,300
189		Other Full-Time Salaries	1	35,254	38,800	36,310	39,600
201		Social Security Tax		23,881	28,100	27,855	29,402
204		State Retirement		34,735	39,000	39,918	40,633
206		Life Insurance		581	700	604	700
207		Medical Insurance		68,287	68,000	66,276	68,500
208		Dental Insurance		3,624	4,000	3,715	4,000
212		Medicare Tax		5,585	6,600	6,514	6,876
		TOTAL ALTERNATIVE EDUCATION PROGRAM	11	536,230	613,400	609,822	623,636
71200		**SPECIAL EDUCATION PROGRAM**					
105		Coordinators		69,229	0	0	0
116		Teachers	85	3,148,734	3,505,000	3,519,624	3,655,664
117		Career Ladder Program		39,450	39,000	33,650	30,600
128		Homebound Teachers - Part-Time		26,370	25,000	27,907	25,000
163		Educational Assistants	14	95,881	188,500	182,774	183,700
171		Speech Pathologist	10	539,903	492,000	374,097	420,000
189		Other Full-Time Salaries - Interpreters	5	129,118	136,800	108,300	154,384
195		Substitute Teachers - Certified - Part-Time		18,904	20,000	12,104	20,000
198		Substitute Teachers - Non Certified - Part-Time		135,787	135,000	92,355	105,000
201		Social Security Tax		246,543	271,600	254,175	286,820
204		State Retirement		352,135	366,800	360,063	398,920
206		Life Insurance		6,070	6,800	6,164	6,500
207		Medical Insurance		931,874	1,000,500	1,001,557	1,043,900
208		Dental Insurance		33,917	37,000	34,613	35,500
210		Unemployment Compensation		15,432	20,000	24,353	20,000
212		Medicare Tax		59,070	65,900	61,131	67,080
311		Contracts With Other School Systems		0	5,000	0	5,000
312		Contracts With Private Agencies		78,563	80,000	81,636	80,000
336		Maintenance - Equipment / Computer / Radio		468	500	0	500
399		Other Contracted Services		1,183	2,500	2,082	2,500
429		Instructional Supplies		18,714	20,000	10,745	15,000
429	VocRh	Textbooks - VOCRH		0	375	1,070	375
449		Textbooks		75,000	1,000	1,000	0
499		Other Supplies		197	500	0	500
725		Special Education Capital Outlay		0	500	858	500
		TOTAL SPECIAL EDUCATION PROGRAM	114	6,022,542	6,420,275	6,190,258	6,557,443

ROBERTSON COUNTY, TENNESSEE
STATEMENT OF ESTIMATED EXPENSES
BUDGET FOR THE YEAR ENDING JUNE 30, 2014

ACCT. #		SCHOOL FUND #141 DESCRIPTION	F. T. EMP.	ACTUAL FY 11-12	BUDGET FY 12-13	ACTUAL FY 12-13	BUDGET FY 13-14
71300		VOCATIONAL EDUCATION PROGRAM					
116		Teachers	45	1,828,408	1,921,500	1,840,307	1,955,060
117		Career Ladder Program		7,000	7,000	4,540	6,000
163		Educational Assistants		0	0	0	0
195		Substitute Teachers - Certified - Part-Time		6,493	10,000	5,852	6,500
198		Substitute Teachers - Non Certified - Part-Time		33,057	35,000	42,533	50,000
201		Social Security Tax		111,050	122,500	111,794	125,090
204		State Retirement		163,720	174,200	160,680	177,803
206		Life Insurance		2,894	3,000	2,945	3,300
207		Medical Insurance		401,458	422,000	414,654	461,500
208		Dental Insurance		16,155	16,100	16,303	17,500
210		Unemployment Compensation		8,293	15,000	0	5,000
212		Medicare Tax		26,372	28,700	26,569	29,255
336		Maintenance - Equipment / Computer / Radio		807	2,000	354	2,000
399		Other Contracted Services		21,408	22,000	19,859	20,000
429		Instructional Supplies		72,218	70,000	55,310	67,000
449		Textbooks		20,000	20,000	20,000	20,000
499		Other Supplies		4,634	8,000	7,252	7,500
599		Other Charges		3,819	9,000	5,219	7,000
730		Vocational Education Capital Outlay		72,930	76,000	73,578	73,000
730	RG	Vocational Education Capital Outlay - RG		0	0	0	0
		TOTAL VOCATIONAL EDUCATION PROGRAM	45	2,800,716	2,962,000	2,807,749	3,033,508
71400		STUDENT BODY EDUCATION PROGRAM					
117		Career Ladder		0	1,000	0	1,000
189		Other Full-Time Salaries	4	120,947	187,000	165,073	198,130
201		Social Security Tax		2,950	11,700	4,606	13,350
204		State Retirement		4,315	17,000	6,599	17,700
206		Life Insurance		69	100	80	100
207		Medical Insurance		5,778	6,100	958	1,100
208		Dental Insurance		347	400	441	500
212		Medicare Tax		1,726	2,800	2,364	3,000
399		Other Contracted Services - Virtual Class		0	50,000	74,250	96,000
599		Other Charges		630	500	0	1,000
790		Other Equipment		0	4,500	0	4,500
		TOTAL STUDENT BODY EDUCATION PROGRAM	4	136,762	281,100	254,371	336,380
71600		ADULT EDUCATION PROGRAM					
116		Part-Time Personnel - Teachers		0	0	0	0
162		Clerical Personnel		0	0	0	0
201		Social Security Tax		0	0	0	0
204		State Retirement		0	0	0	0
210		Unemployment Compensation		0	0	0	0
212		Medicare Tax		0	0	0	0
399		Other Contracted Services		38,725	38,800	38,725	38,800
429		Instructional Supplies		0	0	0	0
599		Other Charges		0	0	0	0
790		Other Capital Outlay		0	0	0	0
		TOTAL ADULT EDUCATION PROGRAM	0	38,725	38,800	38,725	38,800

ROBERTSON COUNTY, TENNESSEE
STATEMENT OF ESTIMATED EXPENSES
BUDGET FOR THE YEAR ENDING JUNE 30, 2014

ACCT. #		SCHOOL FUND #141 DESCRIPTION	F. T. EMP.	ACTUAL FY 11-12	BUDGET FY 12-13	ACTUAL FY 12-13	BUDGET FY 13-14
72110		ATTENDANCE SERVICES SUPPORT					
105		Supervisors	1	77,328	84,300	83,976	79,400
117		Career Ladder Program		1,000	1,000	1,000	1,000
189		Other Full-Time Salaries	1	36,704	37,900	37,767	38,412
201		Social Security Tax		6,967	7,700	7,426	7,420
204		State Retirement		9,463	10,200	9,993	9,690
206		Life Insurance		114	200	137	150
207		Medical Insurance		5,747	6,100	6,066	6,400
208		Dental Insurance		378	400	378	400
212		Medicare Tax		1,629	1,900	1,737	1,735
355		Travel Conducting Business		1,148	2,000	1,374	1,500
599		Other Charges		1,372	1,500	2,202	2,000
704		Attendance Services Capital Outlay		442	500	0	100
		TOTAL ATTENDANCE SERVICES SUPPORT	2	142,292	153,700	152,056	148,207
72120		HEALTH SERVICES SUPPORT					
131		Medical Personnel	16	524,991	599,600	581,295	660,872
189		Other Full-Time Salaries	1	28,616	30,200	32,812	29,160
189	CSH	Other Full-Time Salaries - CSH	1	40,908	42,300	42,120	44,500
201		Social Security Tax		31,317	36,100	34,888	42,782
201	CSH	Social Security Tax - CSH		2,217	2,700	2,202	2,760
204		State Retirement		37,360	51,200	41,232	60,575
204	CSH	State Retirement - CSH		3,702	3,800	3,740	3,952
206		Life Insurance		114	200	131	250
206	CSH	Life Insurance - CSH		68	100	68	100
207		Medical Insurance		52,043	55,200	63,144	80,500
207	CSH	Medical Insurance - CSH		13,383	14,200	14,096	14,700
208		Dental Insurance		378	400	693	1,200
208	CSH	Dental Insurance - CSH		378	400	347	400
210		Unemployment Compensation		0	100	0	100
212		Medicare Tax		7,324	8,500	8,159	10,110
212	CSH	Medicare Tax - CSH		519	650	515	645
355		Travel Conducting Business		3,931	6,000	3,824	6,000
413		Drugs & Medical Supplies		2,838	2,800	2,207	2,800
499		Other Supplies		2,175	2,400	2,290	2,400
599		Other Charges		33,826	29,350	31,394	30,000
735		Health Services Capital Outlay		2,446	7,000	7,000	7,000
		TOTAL HEALTH SERVICES SUPPORT	18	788,534	893,200	872,157	1,000,806

ROBERTSON COUNTY, TENNESSEE
STATEMENT OF ESTIMATED EXPENSES
BUDGET FOR THE YEAR ENDING JUNE 30, 2014

ACCT. #		SCHOOL FUND #141 DESCRIPTION	F. T. EMP.	ACTUAL FY 11-12	BUDGET FY 12-13	ACTUAL FY 12-13	BUDGET FY 13-14
72130		OTHER STUDENT SERVICES SUPPORT					
117		Career Ladder Program		6,500	7,000	6,500	6,500
123		Guidance Personnel	25	1,059,039	1,200,000	1,117,389	1,141,616
170		School Resource Officers		96,207	130,000	111,129	96,000
201		Social Security Tax		70,547	81,100	74,672	77,135
204		State Retirement		96,318	113,700	101,636	108,174
206		Life Insurance		1,712	1,800	1,651	1,800
207		Medical Insurance		191,740	202,000	209,467	215,900
208		Dental Insurance		8,988	9,200	8,435	8,600
210		Unemployment Compensation		0	100	0	100
212		Medicare Tax		16,499	19,000	17,464	18,040
309		Contracts with Government Agencies		335,718	372,000	369,234	387,000
309	SRO	Contracts with Government Agencies - SRO		0	0	38,074	0
322		Evaluation & Testing		123,708	125,000	121,913	120,000
355		Travel Conducting Business		0	0	0	0
399		Other Contracted Services		0	0	0	0
524		Training & Related Travel		0	0	0	0
		TOTAL OTHER STUDENT SERVICES SUPPORT	25	2,006,976	2,260,900	2,177,564	2,180,865
72210		REGULAR EDUCATION SUPPORT					
105		Supervisors	3	169,172	185,000	171,657	246,960
117		Career Ladder Program		12,000	14,000	14,000	15,000
129		Librarians	19	831,150	864,000	869,549	880,950
132		Material Supervisors	1	77,076	79,000	78,732	79,150
162		Clerical Personnel	4	119,851	123,700	124,553	128,028
189		Other Full-Time Salaries	1	48,753	50,000	49,445	50,000
201		Social Security Tax		76,138	81,500	79,183	86,847
204		State Retirement		107,893	113,400	110,359	121,300
206		Life Insurance		1,642	1,800	1,710	1,800
207		Medical Insurance		235,537	250,000	241,654	264,200
208		Dental Insurance		8,731	8,800	8,722	9,100
210		Unemployment Compensation		0	100	0	100
212		Medicare Tax		17,806	19,000	18,519	20,315
355		Travel Conducting Business		4,789	8,000	6,897	8,000
432		Library Books		88,607	90,000	88,113	50,000
499		Other Supplies		30,294	40,000	39,219	20,000
524		Training & Related Travel		0	0	0	10,000
790		Other Capital Outlay		14,639	10,000	7,454	10,000
		TOTAL REGULAR EDUCATION SUPPORT	28	1,844,078	1,938,300	1,909,766	2,001,750

ROBERTSON COUNTY, TENNESSEE
STATEMENT OF ESTIMATED EXPENSES
BUDGET FOR THE YEAR ENDING JUNE 30, 2014

ACCT. #		SCHOOL FUND #141 DESCRIPTION	F. T. EMP.	ACTUAL FY 11-12	BUDGET FY 12-13	ACTUAL FY 12-13	BUDGET FY 13-14
72215		**ALTERNATIVE EDUCATION SUPPORT**					
105		Supervisors	1	70,941	72,600	72,456	73,300
117		Career Ladder Program		1,000	1,000	1,000	1,000
201		Social Security Tax		4,460	4,600	4,554	4,610
204		State Retirement		6,511	6,600	6,523	6,600
206		Life Insurance		69	100	68	200
207		Medical Insurance		5,747	6,100	6,066	6,300
208		Dental Insurance		378	400	378	750
212		Medicare Tax		1,043	1,100	1,065	1,100
		TOTAL ALTERNATIVE EDUCATION SUPPORT	1	90,149	92,500	92,110	93,860
72220		**SPECIAL EDUCATION SUPPORT**					
105		Supervisors	1	92,005	91,700	90,180	90,900
117		Career Ladder Program		5,000	5,000	5,000	5,000
124		Psychological Personnel	4	178,164	184,400	184,608	187,600
161		Secretaries	1	36,744	37,900	37,836	38,412
189		Other Full-Time Salaries	3	263,889	148,000	139,602	134,852
201		Social Security Tax		34,800	27,800	27,798	28,400
204		State Retirement		42,080	35,800	38,860	36,500
206		Life Insurance		410	500	525	600
207		Medical Insurance		79,647	99,500	95,643	98,700
208		Dental Insurance		2,012	2,600	2,520	2,600
210		Unemployment Compensation		0	100	5,945	100
212		Medicare Tax		8,139	6,500	6,501	6,640
307		Communication - Computer / Radio / Phone		443	2,000	171	500
336		Maintenance - Equipment / Computer / Radio		0	500	0	500
355		Travel Conducting Business		17,693	15,000	10,398	10,000
429	VocRh	Instructional Supplies		0	0	500	0
499		Other Supplies		330	500	0	500
524		Training & Related Travel		932	500	500	500
790		Other Capital Outlay		0	100	0	100
		TOTAL SPECIAL EDUCATION SUPPORT	9	762,288	658,400	646,587	642,404

ROBERTSON COUNTY, TENNESSEE
STATEMENT OF ESTIMATED EXPENSES
BUDGET FOR THE YEAR ENDING JUNE 30, 2014

ACCT. #	SCHOOL FUND #141 DESCRIPTION	F. T. EMP.	ACTUAL FY 11-12	BUDGET FY 12-13	ACTUAL FY 12-13	BUDGET FY 13-14
72230	VOCATIONAL EDUCATION SUPPORT					
105	Supervisors	1	74,616	76,800	76,560	77,300
117	Career Ladder Program		1,000	1,000	1,000	1,000
161	Secretaries	1	16,176	16,900	16,836	17,328
189	Part-Time Personnel		0	0	0	0
201	Social Security Tax		5,628	6,000	5,801	5,950
204	State Retirement		7,890	8,000	7,978	8,100
206	Life Insurance		68	100	68	100
207	Medical Insurance		14,870	15,800	15,663	16,300
208	Dental Insurance		378	400	378	400
210	Unemployment Compensation		0	100	0	100
212	Medicare Tax		1,316	1,400	1,357	1,400
355	Travel Conducting Business		2,970	10,000	2,284	5,000
499	Other Supplies		0	0	0	0
524	Training & Related Travel		0	0	0	0
599	Other Charges		0	0	0	0
	TOTAL VOCATIONAL EDUCATION SUPPORT	2	124,912	136,500	127,925	132,978

ROBERTSON COUNTY, TENNESSEE
STATEMENT OF ESTIMATED EXPENSES
BUDGET FOR THE YEAR ENDING JUNE 30, 2014

ACCT. #	SCHOOL FUND #141 DESCRIPTION	F. T. EMP.	ACTUAL FY 11-12	BUDGET FY 12-13	ACTUAL FY 12-13	BUDGET FY 13-14
72310	BOARD OF EDUCATION					
189	Other Salaries & Wages	1	33,295	39,100	36,636	39,600
191	Board Member Fees		18,000	18,500	18,000	18,500
201	Social Security Tax		3,023	3,400	3,265	3,605
204	State Retirement		3,013	3,250	3,253	3,520
206	Life Insurance		51	100	69	100
207	Medical Insurance		10,037	10,700	11,751	12,300
208	Dental Insurance		284	300	378	400
212	Medicare Tax		707	800	764	850
305	Audit Services		17,700	17,200	17,134	17,200
320	Dues & Memberships		8,143	8,500	8,303	8,500
331	Legal Services		11,125	30,000	44,993	30,000
355	Travel Conducting Business		429	2,000	266	2,000
506	Liability Insurance		97,261	120,900	105,872	113,779
510	Trustee's Commission		481,919	498,000	480,456	498,000
513	Worker's Compensation Insurance		326,212	465,800	468,437	525,750
599	Other Charges		76,991	75,000	73,622	75,000
	TOTAL BOARD OF EDUCATION	1	1,088,190	1,293,550	1,273,199	1,349,104
72320	DIRECTOR'S OFFICE					
101	Administrative Officer	1	99,267	150,000	182,050	150,000
103	Assistant(s)	1	91,434	35,000	0	110,000
161	Secretaries	1	35,168	36,600	36,478	41,004
189	Other Full-Time Salaries	1	34,545	36,000	35,854	36,816
201	Social Security Tax		15,692	19,700	14,790	20,990
204	State Retirement		21,769	26,500	19,153	28,170
206	Life Insurance		387	400	376	400
207	Medical Insurance		29,218	23,500	17,807	48,350
208	Dental Insurance		757	800	441	800
212	Medicare Tax		3,670	4,600	3,494	4,910
307	Communication - Computer / Radio / Phone		8,375	10,000	9,363	10,000
320	Dues & Memberships		3,608	4,000	3,818	4,000
348	Postal Charges		1,607	10,000	5,914	6,000
355	Travel Conducting Business		1,641	5,000	308	1,500
435	Office Supplies		4,593	6,000	4,091	3,500
701	Administration Capital Outlay		748	2,000	460	1,000
	TOTAL DIRECTOR'S OFFICE	4	352,479	370,100	334,397	467,440

ROBERTSON COUNTY, TENNESSEE
STATEMENT OF ESTIMATED EXPENSES
BUDGET FOR THE YEAR ENDING JUNE 30, 2014

ACCT. #	SCHOOL FUND #141 DESCRIPTION	F. T. EMP.	ACTUAL FY 11-12	BUDGET FY 12-13	ACTUAL FY 12-13	BUDGET FY 13-14
72410	PRINCIPALS' OFFICES					
104	Principals	19	1,300,056	1,368,000	1,341,182	1,407,602
117	Career Ladder Program		21,000	22,000	19,000	20,000
119	Bookkeepers	19	394,188	408,000	407,047	417,756
139	Assistant Principals	21	632,362	1,240,000	1,302,637	1,326,668
161	Secretaries	22	438,299	453,800	452,510	463,416
201	Social Security Tax		159,401	218,500	206,869	226,188
204	State Retirement		226,892	292,300	292,149	302,505
206	Life Insurance		799	2,300	2,787	3,200
207	Medical Insurance		484,555	515,800	626,173	685,000
208	Dental Insurance		14,402	16,000	16,180	17,100
210	Unemployment Compensation		0	100	31	100
212	Medicare Tax		37,965	45,200	48,388	46,750
307	Communication - Computer / Radio / Phone		74,937	80,000	68,100	70,000
355	Travel Conducting Business		23,204	22,500	21,945	20,000
399	Other Contracted Services		40,639	63,000	51,983	55,000
435	Office Supplies		22,806	23,000	25,258	23,000
499	Other Supplies		32,637	35,000	33,081	35,000
599	Other Charges		30,367	155,000	78,594	75,000
701	Administration Capital Outlay		966	3,000	2,392	3,000
	TOTAL PRINCIPALS' OFFICES	81	3,935,475	4,963,500	4,996,306	5,197,285
72510	FISCAL SERVICES					
105	Supervisors	1	54,300	55,000	54,300	14,300
119	Bookkeepers	1	36,704	37,900	37,767	45,540
122	Purchasing Personnel	2	67,832	70,300	70,159	74,244
201	Social Security Tax		5,737	10,100	5,914	8,400
204	State Retirement		6,763	11,000	6,993	9,100
206	Life Insurance		137	200	205	250
207	Medical Insurance		13,167	14,000	13,772	14,300
212	Medicare Tax		2,120	2,400	2,157	1,960
355	Travel Conducting Business		920	2,000	1,398	1,000
435	Office Supplies		1,885	2,000	1,491	2,000
701	Administration Capital Outlay		0	1,000	0	1,000
	TOTAL FISCAL SERVICES	4	189,565	205,900	194,156	172,094

ROBERTSON COUNTY, TENNESSEE
STATEMENT OF ESTIMATED EXPENSES
BUDGET FOR THE YEAR ENDING JUNE 30, 2014

ACCT. #	SCHOOL FUND #141 DESCRIPTION	F. T. EMP.	ACTUAL FY 11-12	BUDGET FY 12-13	ACTUAL FY 12-13	BUDGET FY 13-14
72520	HUMAN RESOURCES					
105	Supervisors	1	129,060	162,000	145,698	98,124
161	Secretaries	3	58,768	61,600	62,047	104,700
201	Social Security Tax		8,007	11,300	8,262	12,575
204	State Retirement		10,958	14,500	11,189	15,498
206	Life Insurance		159	200	205	375
207	Medical Insurance		22,332	23,700	20,875	32,300
208	Dental Insurance		378	800	378	800
212	Medicare Tax		2,590	2,700	2,874	2,950
355	Travel Conducting Business		3,512	4,000	1,955	1,500
399	Other Contracted Services		0	8,200	5,850	10,543
499	Other Supplies		5,225	4,000	8,763	4,000
701	Administration Capital Outlay		0	100	0	500
	TOTAL HUMAN RESOURCES	4	240,989	293,100	268,096	283,865
72610	PLANT OPERATION					
166	Custodial Personnel	1	23,920	25,000	24,606	25,600
189	Other Full-Time Salaries	1	45,718	54,600	54,467	55,428
201	Social Security Tax		3,834	5,000	4,392	5,080
204	State Retirement		4,505	6,600	5,124	6,660
207	Medical Insurance		9,959	10,600	10,418	10,900
210	Unemployment Compensation		0	100	0	100
212	Medicare Tax		897	1,200	1,027	1,190
328	Janitorial Services		1,757,113	1,820,000	1,939,743	2,000,000
330	Operating Lease Payments		0	0	0	0
347	Pest Control		8,500	17,000	17,500	9,000
359	Disposal Fees		69,870	80,000	77,011	75,000
399	Other Contracted Services		7,867	8,500	5,041	5,000
410	Custodial Supplies		111,032	120,000	38,121	1,000
415	Electricity		2,386,435	2,500,000	2,347,873	2,375,000
423	Fuel Oil		0	0	0	0
434	Natural Gas		195,970	342,000	249,583	250,000
454	Water & Sewer		351,453	347,000	359,365	370,000
499	Other Supplies		42,627	45,000	43,284	50,000
501	Boiler Insurance		15,182	17,000	16,527	17,761
502	Building Insurance		281,818	308,000	301,086	323,580
720	Plant Operation Capital Outlay		0	1,000	0	1,000
	TOTAL PLANT OPERATION	2	5,316,700	5,708,600	5,495,168	5,582,299

ROBERTSON COUNTY, TENNESSEE
STATEMENT OF ESTIMATED EXPENSES
BUDGET FOR THE YEAR ENDING JUNE 30, 2014

ACCT. #		SCHOOL FUND #141 DESCRIPTION	F. T. EMP.	ACTUAL FY 11-12	BUDGET FY 12-13	ACTUAL FY 12-13	BUDGET FY 13-14
72620		PLANT MAINTENANCE					
105		Supervisors	1	68,076	69,400	69,780	71,300
161		Secretaries	1	35,902	37,300	37,334	38,000
167		Maintenance Personnel	12	434,117	475,000	464,679	505,000
187		Overtime Pay		4,173	6,000	880	6,000
201		Social Security Tax		30,414	36,500	32,848	38,460
204		State Retirement		36,659	40,000	38,278	41,910
206		Life Insurance		68	100	69	100
207		Medical Insurance		76,269	80,400	63,155	66,000
208		Dental Insurance		378	400	378	400
210		Unemployment Compensation		0	300	0	300
212		Medicare Tax		7,113	8,600	7,682	8,995
335		Maintenance - Buildings / Land		835,322	910,000	867,248	825,000
335	EESI	Maintenance - Buildings / Land - EESI		61,849	0	0	0
336		Maintenance - Equipment / Computer / Radio		385	20,000	2,530	2,000
399		Other Contracted Services		126,526	140,000	141,845	146,000
418		Equipment Parts		2,100	2,000	0	2,000
426		Construction Materials		33,413	37,000	32,750	30,000
499		Other Supplies		2,024	2,000	2,125	2,000
717		Plant Maintenance Capital Outlay		0	2,000	252	2,000
		TOTAL PLANT MAINTENANCE	14	1,754,788	1,867,000	1,761,833	1,785,465

ROBERTSON COUNTY, TENNESSEE
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BUDGET FOR THE YEAR ENDING JUNE 30, 2014

ACCT. #		SCHOOL FUND #141 DESCRIPTION	F. T. EMP.	ACTUAL FY 11-12	BUDGET FY 12-13	ACTUAL FY 12-13	BUDGET FY 13-14
72710		TRANSPORTATION					
105		Supervisors	2	144,138	149,600	148,632	143,500
142		Mechanics	6	169,804	210,000	180,671	216,300
146		Bus Drivers - Part-Time / Attendants		1,913,220	1,907,280	2,014,631	2,100,000
146	SE	Bus Drivers - Part-Time / Attendants - SE		0	0	40,853	0
162		Clerical Personnel	1	35,902	37,300	37,334	38,000
187		Overtime Pay		0	1,000	13,832	1,000
189		Other Full-Time Salaries	24	26,488	297,600	31,861	32,900
189	SE	Other Full-Time Salaries - SE		0	194,200	252,897	310,000
201		Social Security Tax		136,912	157,200	162,896	178,665
204		State Retirement		115,080	128,500	138,100	190,178
206		Life Insurance		182	200	205	250
207		Medical Insurance		66,353	70,400	67,840	70,000
208		Dental Insurance		1,983	2,200	1,396	2,300
210		Unemployment Compensation		5,905	2,000	123	2,000
212		Medicare Tax		32,558	39,200	38,737	41,785
338		Maintenance - Licensed Vehicles		366,341	400,000	373,360	400,000
355		Travel Conducting Business		1,386	2,500	1,458	2,500
412		Diesel Fuel		498,163	525,000	538,390	550,000
425		Gasoline		51,707	50,000	55,840	50,000
450		Tires & Tubes		54,951	60,000	97,625	105,000
499		Other Supplies		29	3,000	0	1,000
511		Vehicle & Equipment Insurance		85,399	95,000	92,960	99,910
599		Other Charges		12,047	9,000	12,775	13,000
729		Transportation Capital Outlay		528,180	649,000	640,859	510,000
		TOTAL TRANSPORTATION	33	4,246,728	4,990,180	4,943,275	5,058,288

ROBERTSON COUNTY, TENNESSEE
STATEMENT OF ESTIMATED EXPENSES
BUDGET FOR THE YEAR ENDING JUNE 30, 2014

ACCT. #		SCHOOL FUND #141 DESCRIPTION	F. T. EMP.	ACTUAL FY 11-12	BUDGET FY 12-13	ACTUAL FY 12-13	BUDGET FY 13-14
72810		**CENTRAL & OTHER SERVICES**					
121		Data Processing Personnel	2	69,386	74,400	56,546	76,800
189		Other Full-Time Salaries	7	354,521	381,000	385,884	415,700
201		Social Security Tax		25,393	27,400	26,518	30,555
204		State Retirement		34,499	37,400	37,688	41,910
206		Life Insurance		456	500	604	650
207		Medical Insurance		71,075	75,400	76,743	80,000
208		Dental Insurance		1,674	1,700	2,205	2,300
210		Unemployment Compensation		0	100	0	100
212		Medicare Tax		5,939	6,500	6,202	7,150
336		Maintenance - Equipment / Computer / Radio		5,476	5,000	3,724	5,000
355		Travel Conducting Business		14,890	15,000	12,735	13,000
399		Other Contracted Services		43,477	40,000	18,637	38,000
399	.2	Other Contracted Services - (PARCC)		0	0	0	698,154
499		Other Supplies		3,700	7,000	13,129	8,000
524		Training & Related Travel		0	0	0	0
709		Data Processing Capital Outlay		82,765	122,000	83,939	116,000
		TOTAL CENTRAL & OTHER SERVICES	9	713,251	793,400	724,554	1,533,319
73100		**FOOD SERVICES**					
105		Supervisors	1	32,268	62,000	60,888	64,200
117		Career Ladder Program		300	0	0	0
162		Clerical Personnel	2	36,744	37,900	37,836	68,364
165		Cafeteria Personnel	1	29,552	30,900	30,740	31,572
189		Part-Time Personnel		0	500	0	500
196		In-Service Training		0	0	0	0
201		Social Security Tax		3,435	5,700	7,113	7,815
204		State Retirement		4,290	7,200	9,729	9,700
206		Life Insurance		91	100	125	150
207		Medical Insurance		4,406	4,700	15,217	16,000
208		Dental Insurance		63	500	315	300
210		Unemployment Compensation		2,906	3,000	10,481	3,000
212		Medicare Tax		1,276	1,400	1,659	1,830
342		Payments To Cafeterias - Breakfast		711,448	800,000	772,890	900,000
343		Payments To Cafeterias - Lunch		2,230,259	2,500,000	2,299,090	2,750,000
344		Payments To Cafeterias - Other		5,689	10,000	0	10,000
355		Travel Conducting Business		1,459	2,000	1,899	2,000
399		Other Contracted Services		16,591	11,500	10,876	26,000
499		Other Supplies		1,343	2,000	1,153	2,000
524		Training & Related Travel		500	500	230	500
710		Food Services Capital Outlay		7,818	15,000	8,213	10,000
		TOTAL FOOD SERVICES	4	3,090,438	3,494,900	3,268,454	3,903,931

ROBERTSON COUNTY, TENNESSEE
STATEMENT OF ESTIMATED EXPENSES
BUDGET FOR THE YEAR ENDING JUNE 30, 2014

ACCT. #		SCHOOL FUND #141 DESCRIPTION	F. T. EMP.	ACTUAL FY 11-12	BUDGET FY 12-13	ACTUAL FY 12-13	BUDGET FY 13-14
73300		COMMUNITY SERVICES					
189		Other Full-Time Salaries - Family Resource	26	522,718	605,000	583,249	623,150
201		Social Security Tax		31,188	34,800	35,177	38,635
204		State Retirement		17,182	36,300	18,843	40,380
207		Medical Insurance		27,452	26,900	18,564	21,800
210		Unemployment Compensation		2,805	3,500	463	3,500
212		Medicare Tax		7,294	8,200	8,227	9,040
355		Travel Conducting Business		0	0	0	0
399		Other Contracted Services		12,150	13,000	10,533	13,000
422		Food Supplies		41,630	42,000	46,419	48,000
429		Instructional Supplies		19,277	30,000	16,843	30,000
499		Other Supplies & Materials		31,784	42,000	40,505	42,000
524		Training & Related Travel		2,461	2,500	2,186	2,500
599		Other Charges		35,030	44,000	50,263	45,000
790		Other Equipment		60,114	23,700	53,168	48,000
		TOTAL COMMUNITY SERVICES	26	811,085	911,900	884,440	965,005
73400		PRE - K EDUCATION PROGRAM					
104		Principals	3	16,747	37,000	17,528	37,000
116		Teachers	11	387,952	471,000	447,333	484,372
117		Career Ladder		3,000	2,000	3,000	2,000
163		Educational Assistants	11	107,149	126,200	122,291	129,900
201		Social Security Tax		30,805	37,200	35,648	38,210
204		State Retirement		43,739	51,000	49,468	51,605
206		Life Insurance		655	800	724	800
207		Medical Insurance		119,229	138,800	134,336	138,800
208		Dental Insurance		3,625	4,000	4,000	4,000
210		Unemployment Compensation		0	100	0	100
212		Medicare Tax		7,205	8,700	8,337	8,940
599		Other Charges		118,494	78,927	133,062	60,000
790		Other Equipment		0	0	0	0
		TOTAL PRE - K PROGRAM	25	838,600	955,727	955,727	955,727
76100		CAPITAL OUTLAY					
304		Architects		5,509	5,000	0	5,000
321		Engineering Services		4,485	5,000	0	5,000
707		Building Improvements Capital Outlay		25,000	37,500	52,285	30,000
718		Licensed Vehicle Capital Outlay		14,250	15,000	18,006	30,000
724		Site Development Capital Outlay		213,000	10,000	0	5,000
732		Building Purchase		0	25,000	0	25,000
799		Other Capital Outlay		129,022	120,000	118,247	102,500
		TOTAL CAPITAL OUTLAY	0	391,266	217,500	188,538	202,500
99100		OPERATING TRANSFERS					
590	501	Operating Transfer To Debt Service Fund		289,187	297,000	287,765	288,000
590	502	Operating Transfer To Debt Service Fund		300,000	0	0	0
590	901	Operating Transfer To Federal Project Fund		0	0	0	0
		TOTAL OPERATING TRANSFERS	0	589,187	297,000	287,765	288,000
		TOTAL EXPENSE FOR SCHOOL FUND # 141	1,181	78,204,751	84,009,250	82,464,742	86,885,192

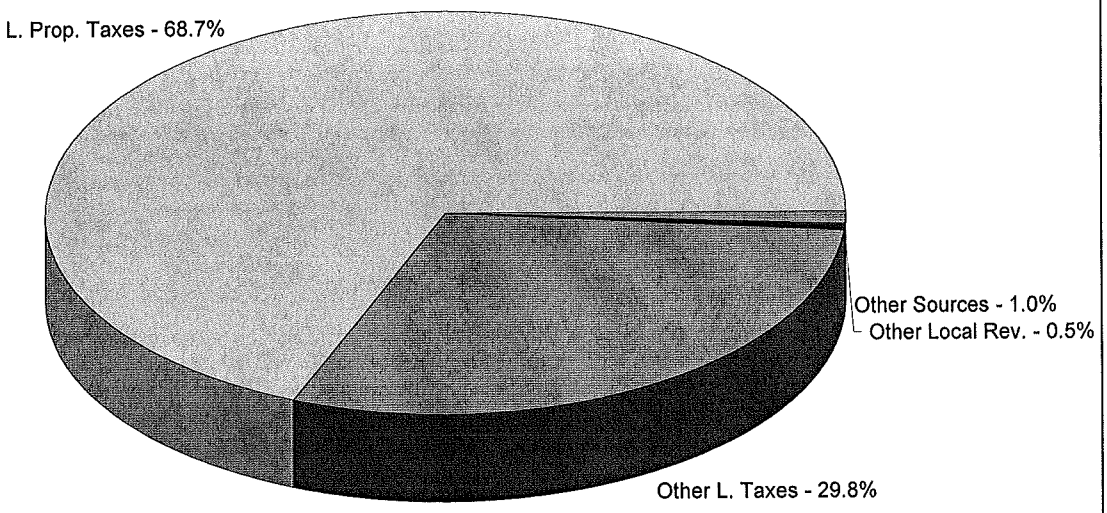
DEBT SERVICE FUND BUDGET

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ROBERTSON COUNTY, TENNESSEE
STATEMENT OF ESTIMATED FUND BALANCE
BUDGET FOR THE YEAR ENDING JUNE 30, 2014

DEBT SERVICE FUND #151 DESCRIPTION	ACTUAL FY 11-12	BUDGET FY 12-13	ACTUAL FY 12-13	BUDGET FY 13-14
REVENUES				
Local Property Taxes	11,043,850	11,277,644	11,587,924	11,255,544
Other Local Taxes	4,822,430	4,822,430	4,878,846	4,878,843
Other Local Revenues	154,384	100,124	89,754	75,015
Other Sources	661,160	23,780,802	23,982,086	158,598
Total Revenues	16,681,824	39,981,000	40,538,610	16,368,000
EXPENSES				
Principal Payments	10,749,889	10,627,521	10,627,521	10,244,263
Interest & Other Costs	6,761,733	29,556,479	29,540,391	5,826,737
Total Expenses	17,511,622	40,184,000	40,167,912	16,071,000
FUND BALANCE				
Excess Revenues (Expenses)	(829,798)	(203,000)	370,698	297,000
Beginning Total Fund Balance - July 1	4,197,642	3,367,844	3,367,844	3,738,542
Ending Total Fund Balance - June 30	3,367,844	3,164,844	3,738,542	4,035,542
Reserved Fund Balance - June 30	(51,980)	(51,980)	(119,003)	(119,003)
Unreserved Fund Balance - June 30	3,315,864	3,112,864	3,619,539	3,916,539

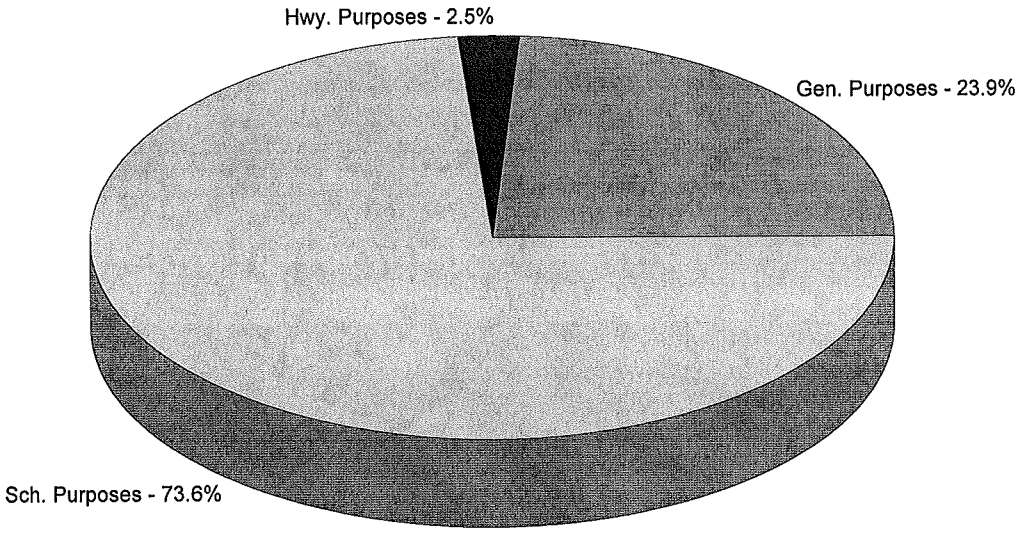
DEBT SERVICE FUND REVENUES
FISCAL YEAR 2013-2014 BUDGET



ROBERTSON COUNTY, TENNESSEE
STATEMENT OF ESTIMATED REVENUES
BUDGET FOR THE YEAR ENDING JUNE 30, 2014

ACCT. #		DEBT SERVICE FUND #151 DESCRIPTION	ACTUAL FY 11-12	BUDGET FY 12-13	ACTUAL FY 12-13	BUDGET FY 13-14
		LOCAL PROPERTY TAXES				
40110		Current Property Tax Collections	10,580,491	10,710,000	10,873,174	10,497,500
40120		Trustee's P. T. Collections - Prior Year	176,805	176,805	284,032	284,032
40130		Chancery Court P. T. Collections - Prior Years	132,800	132,800	185,842	185,842
40140		Property Tax Interest & Penalty Collections	101,774	101,774	131,905	131,905
40163		Other Payments In Lieu Of Property Tax - IDB PILOT	51,980	156,265	112,971	156,265
		TOTAL LOCAL PROPERTY TAXES	11,043,850	11,277,644	11,587,924	11,255,544
		OTHER LOCAL TAXES				
40240		Wheel Tax	4,014,549	4,014,549	4,050,459	4,050,459
40266		Litigation Tax - Jail	361,642	361,642	400,133	400,133
40285		Adequate Facilities Tax	446,239	446,239	428,254	428,251
		TOTAL OTHER LOCAL TAXES	4,822,430	4,822,430	4,878,846	4,878,843
		OTHER LOCAL REVENUES				
44110		Interest Earned - Other Investments	111,940	100,124	73,554	75,015
44110	101	Interest Earned - 50 Million Bond Issue Up To 4%	0	0	0	0
44110	102	Interest Earned - 50 Million Bond Issue Above 4%	0	0	0	0
44530		Sale of Equipment, GovDeals.com	42,444	0	16,200	0
		TOTAL OTHER LOCAL REVENUES	154,384	100,124	89,754	75,015
		OTHER SOURCES (NONREVENUE)				
49400		Refunding Debt Proceeds	0	21,645,000	21,645,000	0
49410		Premium From Refunding Debt Proceeds	0	1,967,204	1,967,203	0
49800	101	Transfer From General Fund	37,500	37,500	37,500	37,500
49800	102	Transfer From General Fund - PILOT Revenue for IDB	0	0	0	0
49800	401	Transfer From School Fund	289,187	121,098	121,098	121,098
49800	402	Transfer From School Fund	300,000	0	0	0
49800	601	Transfer From General Capital Projects Fund	34,473	10,000	211,285	0
49800	701	Transfer From School Capital Projects Fund	0	0	0	0
49800	801	Transfer From Highway Capital Projects Fund	0	0	0	0
		TOTAL OTHER SOURCES (NONREVENUE)	661,160	23,780,802	23,982,086	158,598
		TOTAL REVENUE FOR DEBT SERVICE FUND # 151	16,681,824	39,981,000	40,538,610	16,368,000

DEBT SERVICE FUND EXPENSES
FISCAL YEAR 2013-2014 BUDGET



ROBERTSON COUNTY, TENNESSEE
STATEMENT OF ESTIMATED EXPENSES
BUDGET FOR THE YEAR ENDING JUNE 30, 2014

ACCT. #	DEBT SERVICE FUND #151 DESCRIPTION	F. T. EMP.	ACTUAL FY 11-12	BUDGET FY 12-13	ACTUAL FY 12-13	BUDGET FY 13-14
	GENERAL DEBT SERVICE					
82110	**GENERAL PRINCIPAL PAYMENTS**					
601	Principal On Bonds		2,199,426	2,440,478	2,440,478	2,239,690
602	Principal On Notes		53,250	89,500	89,500	90,750
82210	**GENERAL INTEREST PAYMENTS**					
603	Interest On Bonds		1,557,079	1,519,936	1,519,936	1,499,284
604	Interest On Notes		8,861	18,212	18,212	15,397
	TOTAL GENERAL DEBT SERVICE	0	3,818,616	4,068,126	4,068,126	3,845,121
	HIGHWAY DEBT SERVICE					
82120	**HIGHWAY PRINCIPAL PAYMENTS**					
601	Principal On Bonds		106,750	67,100	67,100	0
602	Principal On Notes		426,450	359,700	359,700	367,950
82220	**HIGHWAY INTEREST PAYMENTS**					
603	Interest On Bonds		6,326	2,483	2,483	0
604	Interest On Notes		62,474	47,941	47,941	37,150
	TOTAL HIGHWAY DEBT SERVICE	0	602,000	477,224	477,224	405,100
	SCHOOL DEBT SERVICE					
82130	**SCHOOL PRINCIPAL PAYMENTS**					
601	Principal On Bonds		7,038,824	6,892,422	6,892,422	6,750,311
602	Principal On Notes		925,189	778,321	778,321	795,562
82230	**SCHOOL INTEREST PAYMENTS**					
603	Interest On Bonds		4,718,070	3,952,212	3,952,212	3,879,729
604	Interest On Notes		134,178	108,647	108,647	86,632
	TOTAL SCHOOL DEBT SERVICE	0	12,816,261	11,731,602	11,731,602	11,512,234
82310	**OTHER DEBT SERVICE EXPENSES**					
510	Trustee's Commission		267,955	285,276	278,738	296,545
699	Other Debt Service Costs		6,790	12,000	2,450	12,000
	TOTAL OTHER DEBT SERVICE EXPENSES	0	274,745	297,276	281,188	308,545
99300	**PAYMENTS TO REFUNDED DEBT ESCROW AGENT**					
605	Underwriter's Discount		0	124,459	124,459	0
606	Other Debt Service Issuance Charges		0	60,884	60,884	0
699	Other Debt Service		0	23,424,429	23,424,429	0
	TOTAL PAYMENTS TO REFUNDED DEBT ESCROW		0	23,609,772	23,609,772	0
	TOTAL EXPENSE FOR DEBT SERVICE FUND # 151	0	17,511,622	40,184,000	40,167,912	16,071,000

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