ROBERTSON COUNTY, TENNESSEE

OPERATING BUDGET

FOR THE YEAR ENDING JUNE 30, 2023

APPROVED ON AUGUST 15, 2022

PREPARED BY
FINANCE DEPARTMENT

JODY STEWART
FINANCE DIRECTOR

BLANK PAGE

ROBERTSON COUNTY, TENNESSEE

OPERATING BUDGET

FOR THE FISCAL YEAR ENDING

JUNE 30, 2023

TABLE OF CONTENTS

INTRODUCTORY SECTION PAGE	PAGE
Table of Contents	1
Schedule of County Commissioners	3
Schedule of Department Heads	4
BUDGETARY RESOLUTIONS	
Budget Appropriating Resolution	5
Property Tax Rate Resolution	9
COMBINED FINANCIAL SCHEDULES	
Statement of Unreserved Fund Balances	11
Graph of Property Tax Distribution	12
Property Tax Rate Distribution	13
Graph of All Estimated Revenues	14
Graph of All Estimated Expenditures	15
Schedule of Bond Payments	16
Schedule of Note Payments	17
GENERAL FUND BUDGET	
Statement of Estimated Fund Balance	19
Graph of Estimated Revenues	20
Statement of Estimated Revenues	21
Graph of Estimated Expenditures	24
Statement of Estimated Expenditures	25
SOLID WASTE/SANITATION FUND BUDGET	
Statement of Estimated Fund Balance	47
Graph of Estimated Revenues	48
Statement of Estimated Revenues	49
Graph of Estimated Expenditures	50
Statement of Estimated Expenditures	51

ROBERTSON COUNTY, TENNESSEE

OPERATING BUDGET

FOR THE FISCAL YEAR ENDING

JUNE 30, 2023

TABLE OF CONTENTS

HIGHWAY FUND BUDGET	PAGE
Statement of Estimated Fund Balance	55
Graph of Estimated Revenues	56
Statement of Estimated Revenues	57
Graph of Estimated Expenditures	58
Statement of Estimated Expenditures	59
SCHOOL FUND BUDGET	
Statement of Estimated Fund Balance	61
Graph of Estimated Revenues	62
Statement of Estimated Revenues	63
Graph of Estimated Expenditures	66
Statement of Estimated Expenditures	67
DEBT SERVICE FUND BUDGET	
Statement of Estimated Fund Balance	81
Graph of Estimated Revenues	82
Statement of Estimated Revenues	83
Graph of Estimated Expenditures	84
Statement of Estimated Expenditures	85
GENERAL CAPITAL PROJECTS FUND BUDGET	
Statement of Estimated Fund Balance	87
Statement of Estimated Revenues	89
Statement of Estimated Expenditures	91
COMMUNITY DEVELOPMENT / RCEDB / RED RIVER PRESERVE PILOT FUND BUDGET	
Statement of Estimated Fund Balance	93
Statement of Estimated Revenues	95
Statement of Estimated Expenditures	97

ROBERTSON COUNTY, TENNESSEE

OPERATING BUDGET

FOR THE FISCAL YEAR ENDING

JUNE 30, 2023

BOARD OF COMMISSIONERS

COMMISSIONERS	DISTRICT
Tommy Jackson	First
Bobby Couts	First
Keith Hoover	Second
Kim Reid	Second
Eric Roberts	Third
Patsi Gregory	Third
Ervin Brown	Fourth
Dennis Wade	Fourth
Jeffrey DeLong	Fifth
Frank Spain	Fifth
Stacey Moore	Sixth
Randy Wilson	Sixth
Jeffrey Ayres	Seventh
Bob Stroud	Seventh
Michael Dorris	Eighth
Faye Stubblefield	Eighth
Robert (Bob) Hogan	Ninth
Stephanie Bradley	Ninth
Burton Glover	Tenth
William (Bill) Moore	Tenth
Kevin Gray	Eleventh
Steve Haley	Eleventh
James Bowens	Twelfth
Darrell Woodard	Twelfth

ROBERTSON COUNTY, TENNESSEE

OPERATING BUDGET

FOR THE FISCAL YEAR ENDING

JUNE 30, 2023

DEPARTMENT HEADS

DEPARTMENT HEADS	POSITION
William (Billy) Vogle	County Mayor
Dr. Chris Causey	Director of Schools
Delvin Hester	Highway Superintendent
Cathy Hamsley	Elections Administrator
Connie Stroud	Register of Deeds
Doug Vann	Planning Director
Joe Fort	County Buildings Director
Jailyn Grogan	Archives Director
Jody Stewart	Finance Director
Chris Traughber	Property Assessor
Kendra Shelton	County Trustee
Angie Groves	County Clerk
Kristy Chowning	Circuit Court Clerk
Joel Perry	General Sessions Judge
Rosemary Sprague	Clerk & Master
Michael Van Dyke	County Sheriff
Rachel Ellis	Health Dept. Director
Josh Rice	Interim Ambulance Director
Korey Stewart	Solid Waste Director

BUDGETARY RESOLUTIONS

BLANK PAGE

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, 2023

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, 2022 and ending June 30, 2023, according to the following schedule:

GENERAL FUND

County Commission	$ 485,810
County Mayor	612,835
Administrator of Elections	476,427
Register of Deeds	359,052
Planning & Zoning	441,491
County Buildings	1,259,752
Archives	167,109
Finance Department	675,456
Property Assessor's Office	562,927
County Trustee's Office	334,448
County Clerk's Office	765,883
Circuit Court Clerk's Office	1,060,167
General Sessions Court	542,652
Drug Court	154,424
Chancery Court	371,205
Juvenile Court	516,725
Sheriff's Department	16,713,099
Fire Prevention Services	773,825
Emergency Management	216,618
Health Department	935,618
Animal Control	327,083
Ambulance Service	6,615,159
Litter Grant Program	72,602
Agriculture Extension Service	191,356
Other Charges	7,058,323
Contributions to Other Agencies	639,954
Total General Fund	$42,330,000

SOLID WASTE/SANITATION FUND

Convenience Centers	$ 339,440
Transfer Station	3,548,428
Recycling Center	68,747
Landfill Post Closure	123,984
Other Charges	194,401
Total Sanitation Fund	$ 4,275,000

HIGHWAY FUND

Administration	$ 446,936
Highway Maintenance	3,242,025
Equipment Maintenance	569,288
Other Charges	416,751
Capital Outlay	770,000
Total Highway Fund	$ 5,445,000

SCHOOL FUND

Regular Education Program	$57,484,855
Alternative Education Program	1,061,430
Special Education Program	8,727,700
Vocational Education Program	4,186,200
Student Body Education Program	12,640,000
Attendance Services Support	960,100
Health Services Support	1,783,100
Other Student Support	4,207,400
Regular Education Support	2,681,500
Special Education Support	1,104,115
Vocational Education Support	320,000
Technology	1,857,800
Board of Education	1,630,220
Director's Office	611,600
Principals' Offices	8,678,900
Fiscal Services	313,450
Human Resources	390,400
Plant Operation	6,275,700
Plant Maintenance	2,954,900
Transportation	7,757,500
Food Services	4,556,550
Community Services	1,072,100
Pre - K Education Program	1,229,100
Capital Outlay	3,220,000
Operating Transfer	742,550
Total School Fund	$136,447,170

DEBT SERVICE FUND

General Debt Service	$ 3,526,969
Education Debt Service	11,523,466
Other Charges	302,565
Total Debt Service Fund	$15,353,000

GENERAL CAPITAL PROJECTS FUND

Public Health and Welfare Projects	$ 1,482,499
Total General Capital Projects Fund	$ 1,482,499

COMMUNITY DEVELOPMENT / RCEDB / RED RIVER PRESERVE PILOT FUND

Public Health and Welfare Projects	$ 383,000
Total Comm Dev /RCEDB/ Red River Preserve PILOT Fund	$ 383,000

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, 2021 and prior years and the interest and penalty thereon collected during the fiscal year ending June 30, 2023 shall be apportioned to the various funds according to the division of the tax levy for the fiscal year ending June 30, 2022. 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, 2022 and ending June 30, 2023. This resolution shall be spread upon the minutes of the Board of Commissioners.

SECTION 14. BE IT FURTHER RESOLVED that Local Option Sales Tax in the amount of $15,000,000 shall be allocated to the General Purpose School Fund in equal monthly installments of $1,250,000 and that $1,200,000 shall be allocated to the General Capital Projects Fund in equal monthly installments of $100,000 with all remaining excess Local Option Sales Tax to be allocated to the General Purpose School Fund. This resolution will replace any prior resolution passed concerning the allocation of Local Option Sales Tax. This resolution will follow the guidelines outlined in the Sales Tax Law Section 67-6-712, T.C.A. This resolution shall be spread upon the minutes of the Board of Commissioners.

Duly passed and approved this 15th day of August, 2022.

_____

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, 2023

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, 2022 and ending June 30, 2023 shall be $2.5759 on each $100.00 of taxable property. The resulting revenue shall be distributed according to the following schedule:

FUND	RATE
General	1.1300
Solid Waste/Sanitation	.0500
School	.9000
Debt Service	.4959
Total	2.5759

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, 2022 and ending June 30, 2023. This resolution shall be spread upon the minutes of the Board of Commissioners.

Duly passed and approved this 15th day of August, 2022.

_____

County Commissioner

_____

County Mayor

_____

County Clerk

BLANK PAGE

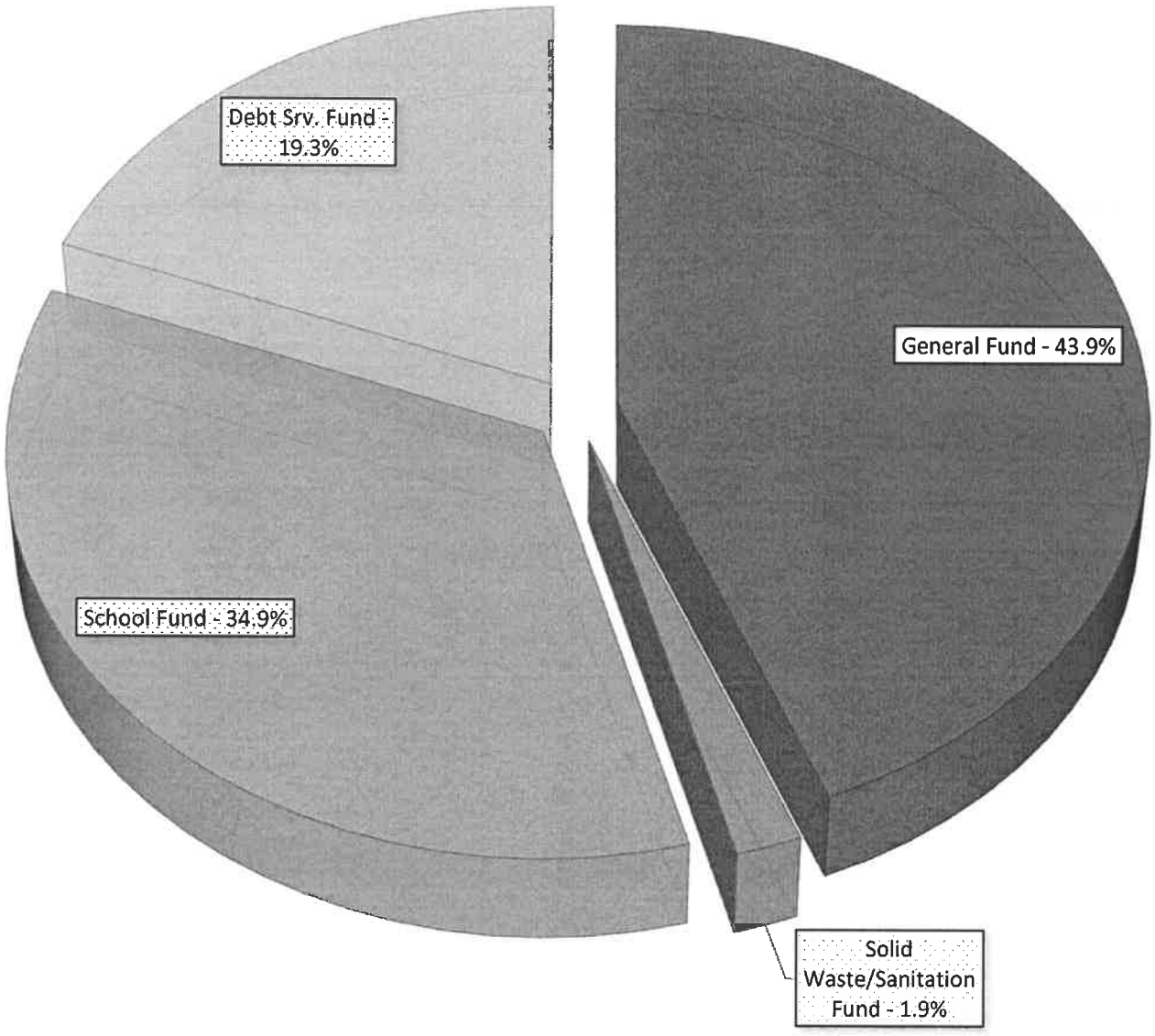
COMBINED FINANCIAL SCHEDULES

BLANK PAGE

ROBERTSON COUNTY, TENNESSEE
STATEMENT OF UNRESERVED FUND BALANCES
BUDGET FOR THE YEAR ENDING JUNE 30, 2023

ALL FUNDS DESCRIPTION	ACTUAL BALANCE ON 6-30-22	PLUS ESTIMATED REVENUES FY 22-23	LESS ESTIMATED EXPENSES FY 22-23	ESTIMATED BALANCE ON 6-30-23
GENERAL FUND	17,021,863	41,843,000	42,330,000	16,534,863
SOLID WASTE/SANITATION FUND	1,789,341	4,160,000	4,275,000	1,674,341
HIGHWAY FUND	2,048,675	4,647,000	5,445,000	1,250,675
SCHOOL FUND	24,831,355	129,692,361	136,447,170	18,076,546
DEBT SERVICE FUND	17,068,516	18,537,000	15,353,000	20,252,516
GENERAL CAPITAL PROJECTS FUND	2,026,609	1,200,000	1,482,499	1,744,110
COMM DEV/RCEDB/RED RIVER PILOT FUND	4,465,041	715,000	383,000	4,797,041
TOTAL ALL FUNDS	69,251,400	200,794,361	205,715,669	64,330,092

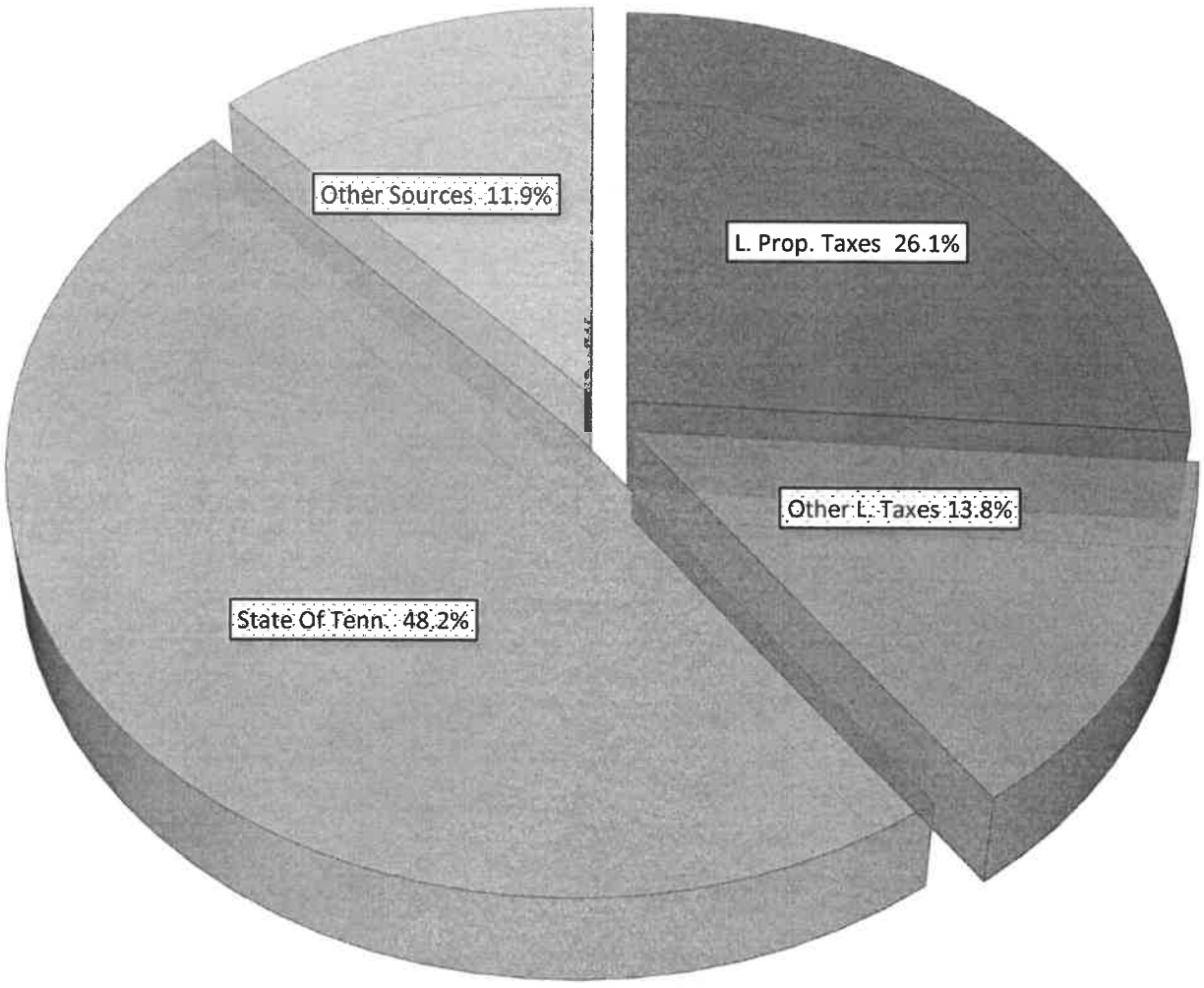
PROPERTY TAX DISTRIBUTION
FISCAL YEAR 2022-2023 BUDGET



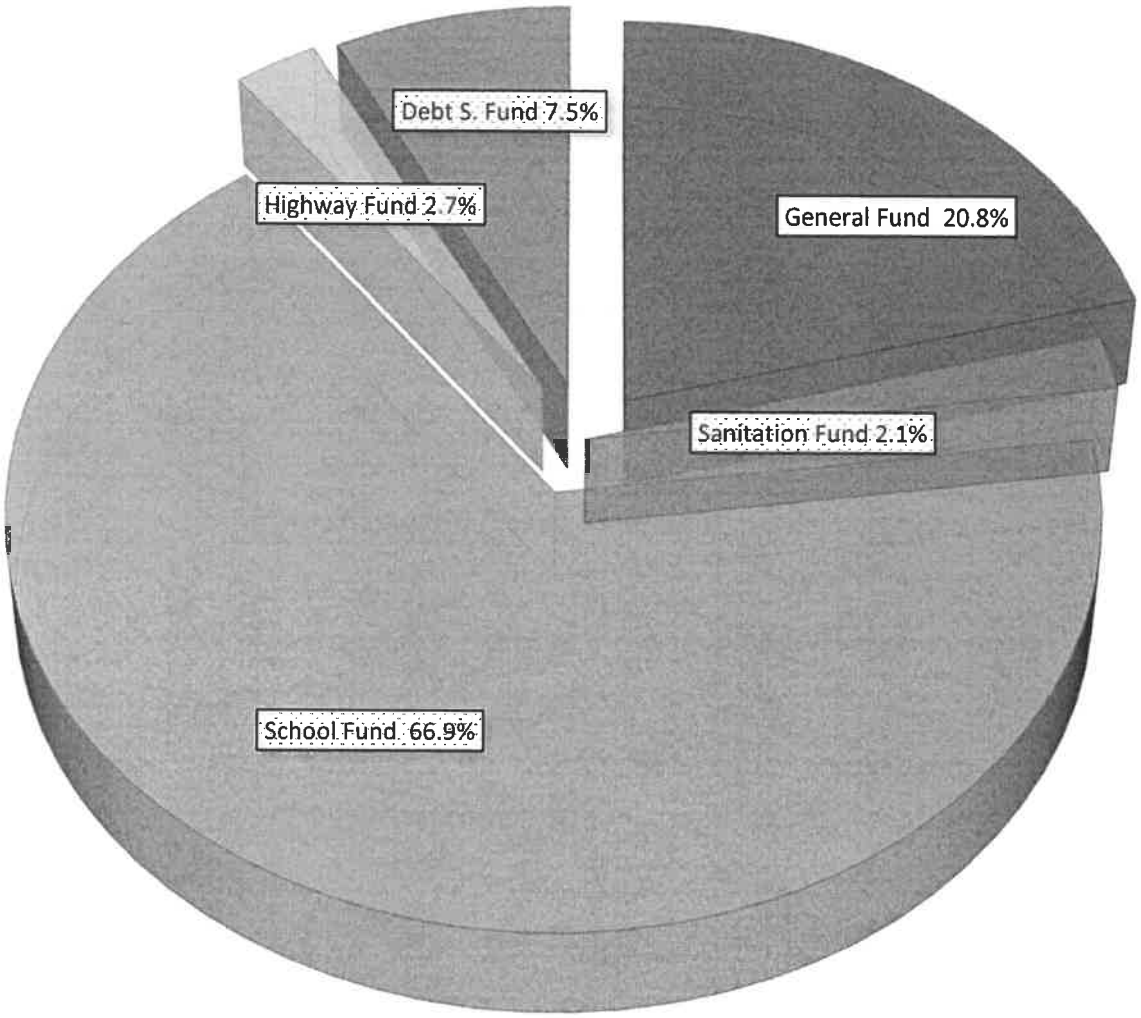
ROBERTSON COUNTY, TENNESSEE
PROPERTY TAX RATE DISTRIBUTION
BUDGET FOR THE YEAR ENDING JUNE 30, 2023

ALL FUNDS DESCRIPTION	PROPERTY TAX RATE	PROPERTY TAX LEVY	LESS EST. 4 % NON COLLECT	NET PROP. TAX REVENUE
GENERAL FUND	1.1300	22,482,292	899,292	21,583,000
SOLID WASTE/SANITATION FUND	0.0500	994,792	39,792	955,000
SCHOOL FUND	0.9000	17,906,250	716,250	17,190,000
DEBT SERVICE FUND	0.4959	9,866,344	394,654	9,471,690
TOTAL ALL FUNDS	2.5759	51,249,678	2,049,988	49,199,690
ONE CENT NET PROPERTY TAX GENERATES ABOUT				191,000

TOTAL ALL FUNDS REVENUES
(EXCLUDES CAPITAL FUNDS)
FISCAL YEAR 2022-2023 BUDGET



TOTAL ALL FUNDS EXPENSES
(EXCLUDES CAPITAL FUNDS)
FISCAL YEAR 2022-2023 BUDGET



ROBERTSON COUNTY, TENNESSEE
SCHEDULE OF BOND PAYMENTS
FROM DEBT SERVICE FUND
REMAINING AFTER JUNE 30, 2022

DESCRIPTION	SCHOOL PRINCIPAL PAYMENTS	OTHER PRINCIPAL PAYMENTS	TOTAL PRINCIPAL PAYMENTS	TOTAL INTEREST PAYMENTS	TOTAL PRI. & INT. PAYMENTS
FISCAL YEAR ENDING 6/30/2023	9,094,715.50	2,945,284.50	12,040,000.00	3,010,433.76	15,050,433.76
FISCAL YEAR ENDING 6/30/2024	9,310,309.00	3,059,691.00	12,370,000.00	2,593,002.76	14,963,002.76
FISCAL YEAR ENDING 6/30/2025	9,504,212.00	3,170,788.00	12,675,000.00	2,163,464.26	14,838,464.26
FISCAL YEAR ENDING 6/30/2026	8,619,196.00	2,895,804.00	11,515,000.00	1,680,196.26	13,195,196.26
FISCAL YEAR ENDING 6/30/2027	8,639,887.00	2,980,113.00	11,620,000.00	1,351,244.76	12,971,244.76
FISCAL YEAR ENDING 6/30/2028	7,303,600.00	686,400.00	7,990,000.00	1,008,961.76	8,998,961.76
FISCAL YEAR ENDING 6/30/2029	5,588,700.00	561,300.00	6,150,000.00	777,305.76	6,927,305.76
FISCAL YEAR ENDING 6/30/2030	3,265,000.00	25,000.00	3,290,000.00	597,891.76	3,887,891.76
FISCAL YEAR ENDING 6/30/2031	3,350,000.00	25,000.00	3,375,000.00	509,620.76	3,884,620.76
FISCAL YEAR ENDING 6/30/2032	3,445,000.00	25,000.00	3,470,000.00	423,288.26	3,893,288.26
FISCAL YEAR ENDING 6/30/2033	3,525,000.00	25,000.00	3,550,000.00	340,083.50	3,890,083.50
FISCAL YEAR ENDING 6/30/2034	3,620,000.00	25,000.00	3,645,000.00	252,387.00	3,897,387.00
FISCAL YEAR ENDING 6/30/2035	2,030,000.00	25,000.00	2,055,000.00	160,830.00	2,215,830.00
FISCAL YEAR ENDING 6/30/2036	1,345,000.00	30,000.00	1,375,000.00	100,400.00	1,475,400.00
FISCAL YEAR ENDING 6/30/2037	860,000.00	30,000.00	890,000.00	68,375.00	958,375.00
FISCAL YEAR ENDING 6/30/2038	880,000.00	30,000.00	910,000.00	46,125.00	956,125.00
FISCAL YEAR ENDING 6/30/2039	905,000.00	30,000.00	935,000.00	23,375.00	958,375.00
TOTAL REMAINING PAYMENTS	81,285,619.50	16,569,380.50	97,855,000.00	15,106,985.60	112,961,985.60

ROBERTSON COUNTY, TENNESSEE
SCHEDULE OF NOTE PAYMENTS
FROM DEBT SERVICE FUND
REMAINING AFTER JUNE 30, 2022

DESCRIPTION	SCHOOL PRINCIPAL PAYMENTS	OTHER PRINCIPAL PAYMENTS	TOTAL PRINCIPAL PAYMENTS	TOTAL INTEREST PAYMENTS	TOTAL PRI. & INT. PAYMENTS
FISCAL YEAR ENDING 6/30/2023	0.00	0.00	0.00	0.00	0.00
TOTAL REMAINING PAYMENTS	0.00	0.00	0.00	0.00	0.00

BLANK PAGE

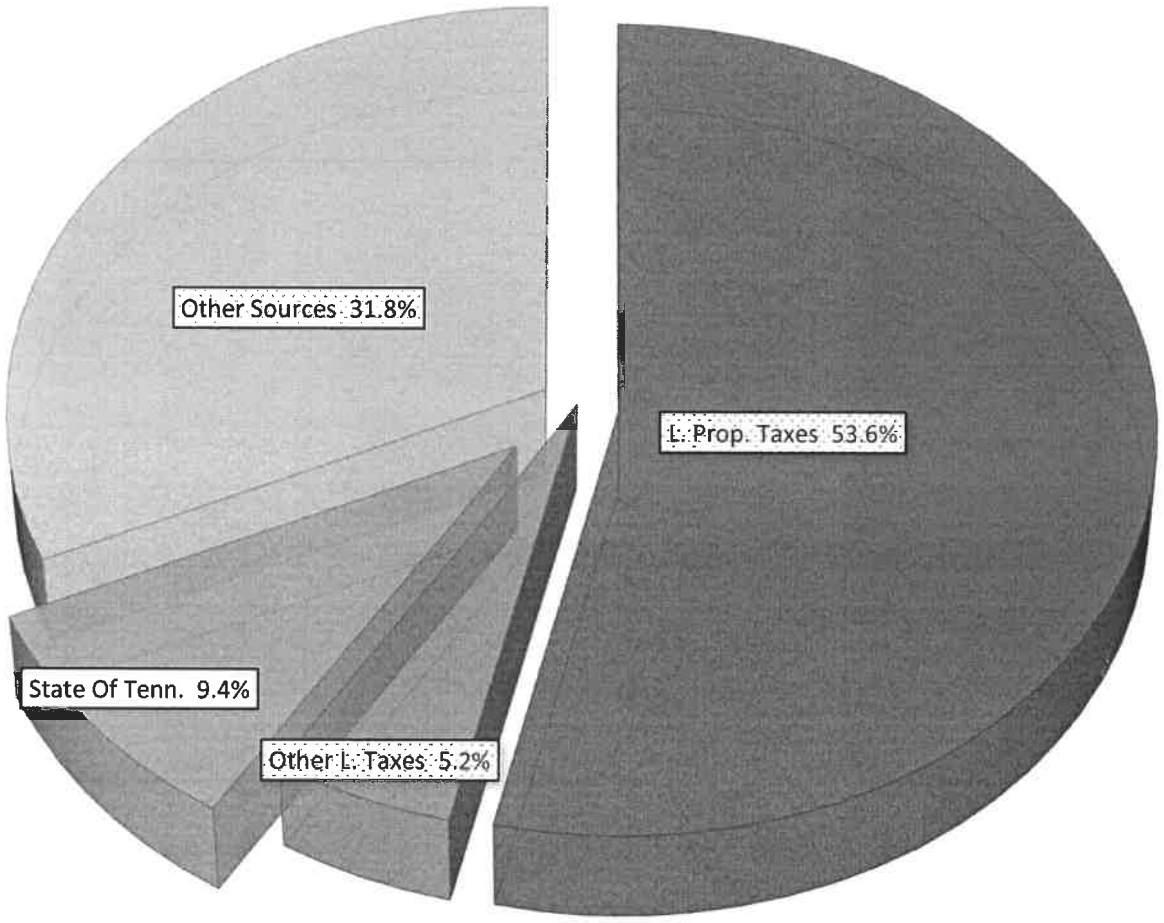
GENERAL FUND BUDGET

BLANK PAGE

ROBERTSON COUNTY, TENNESSEE
STATEMENT OF ESTIMATED FUND BALANCE
BUDGET FOR THE YEAR ENDING JUNE 30, 2023

GENERAL FUND #101 DESCRIPTION	ACTUAL FY 20-21	BUDGET FY 21-22	ACTUAL FY 21-22	BUDGET FY 22-23
REVENUES				
Local Property Taxes	21,736,956	21,510,306	22,515,092	22,443,785
Other Local Taxes	1,280,070	1,698,820	1,711,478	2,162,814
State Of Tennessee	6,309,279	5,488,722	3,129,943	3,943,208
Other Sources	10,816,325	10,270,162	11,127,607	13,293,193
Total Revenues	40,142,630	38,968,010	38,484,120	41,843,000
EXPENSES				
Salaries	17,651,026	20,789,280	19,232,790	21,787,581
Other Costs	19,482,253	19,990,485	17,787,122	20,542,419
Total Expenses	37,133,279	40,779,764	37,019,912	42,330,000
FUND BALANCE				
Excess Revenues (Expenses)	3,009,351	(1,811,754)	1,464,208	(487,000)
Beginning Total Fund Balance - July 1	14,152,913	17,162,264	17,162,264	18,626,472
Ending Total Fund Balance - June 30	17,162,264	15,350,510	18,626,472	18,139,472
Reserved Fund Balance - June 30	(1,582,515)	(1,582,515)	(1,604,609)	(1,604,609)
Unreserved Fund Balance - June 30	15,579,749	13,767,995	17,021,863	16,534,863

GENERAL FUND REVENUES
FISCAL YEAR 2022-2023 BUDGET



ROBERTSON COUNTY, TENNESSEE
STATEMENT OF ESTIMATED REVENUES
BUDGET FOR THE YEAR ENDING JUNE 30, 2023

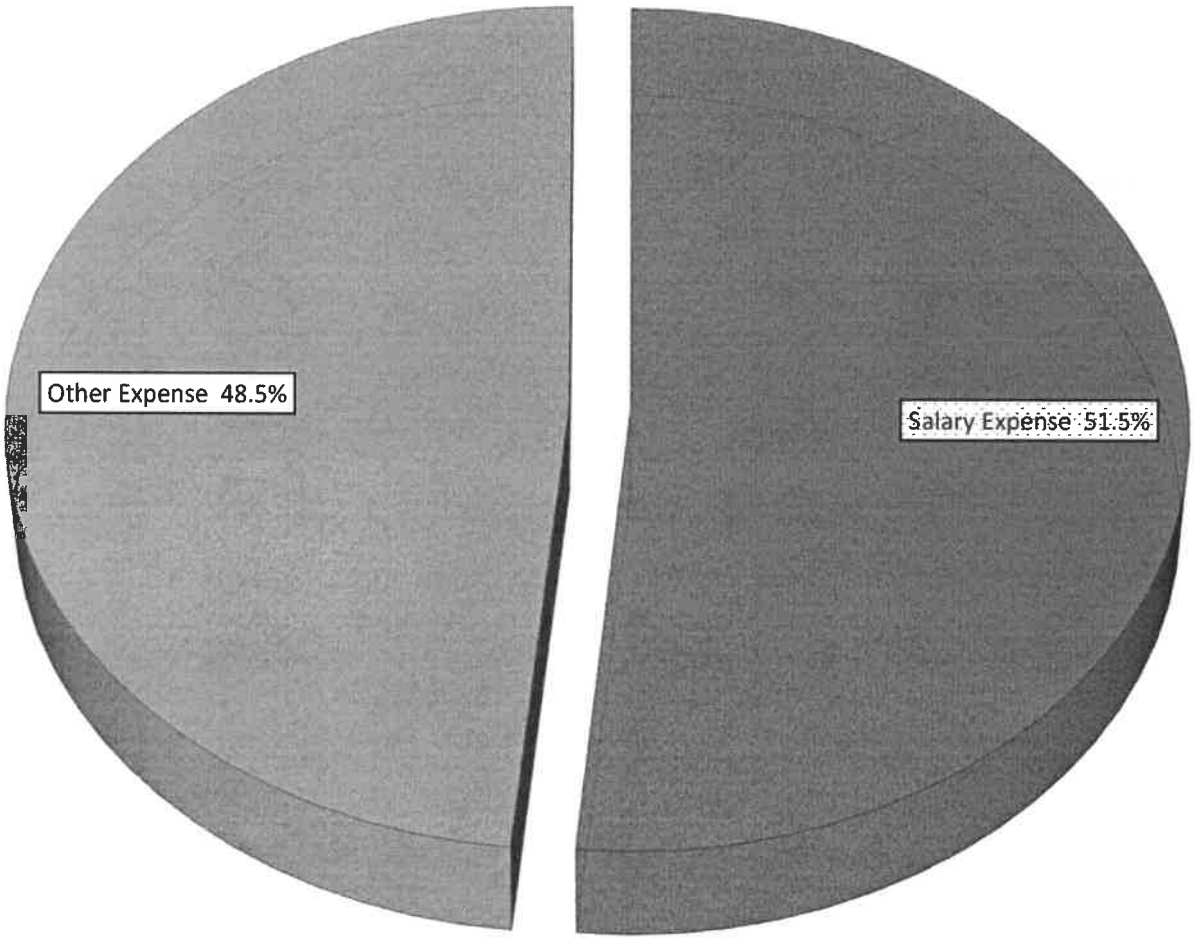
ACCT. #		GENERAL FUND #101 DESCRIPTION	ACTUAL FY 20-21	BUDGET FY 21-22	ACTUAL FY 21-22	BUDGET FY 22-23
		LOCAL PROPERTY TAXES				
40110		Current Property Tax Collections	20,516,549	20,453,000	21,494,648	21,583,000
40120		Trustee's P. T. Collections - Prior Year	441,775	353,600	306,008	215,000
40130		Chancery Court P. T. Collections - Prior Years	168,449	120,000	98,397	59,000
40140		Property Tax Interest & Penalty Collections	158,529	127,000	113,270	80,000
40162		Payments In Lieu Of Property Tax	154,948	160,000	162,984	167,000
40163		Other Payments In Lieu Of Property Tax - IDB PILOT	296,706	296,706	339,785	339,785
		TOTAL LOCAL PROPERTY TAXES	21,736,956	21,510,306	22,515,092	22,443,785
		OTHER LOCAL TAXES				
40220		Motel Tax - Transfer To Ind. Dev. Board - See 58400-358	601,585	1,022,000	979,867	1,430,000
40250		Litigation Tax - General	250,653	230,000	263,931	266,000
40320		Bank Excise Tax	303,820	303,820	378,814	378,814
40330		Wholesale Beer Tax	124,012	143,000	88,866	88,000
		TOTAL OTHER LOCAL TAXES	1,280,070	1,698,820	1,711,478	2,162,814
		LICENSES & PERMITS				
41140		Cable TV Franchise	105,553	96,976	118,382	120,000
41520		Building Permits	557,089	515,000	618,145	640,000
		TOTAL LICENSES & PERMITS	662,642	611,976	736,527	760,000
		COURT FINES & PENALTIES				
42110		Circuit Court Fines	29,221	29,000	27,691	27,000
42180		Circuit Court DUI Treatment Fines	1,330	1,140	1,127	1,000
42190		Circuit Court Data Entry Fees	3,302	3,300	3,870	4,000
42310		General Sessions Court Fines	246,696	242,000	285,348	300,000
42380		General Sessions Court DUI Treatment Fines	21,701	23,000	19,380	19,000
42390		General Sessions Court Data Entry Fees	23,875	22,400	25,278	26,000
42410		Juvenile Court Fines	743	700	659	600
42420		Juvenile Court Officers Cost	1,684	1,016	3,355	3,500
42490		Juvenile Court Data Entry Fees	1,322	1,012	1,368	1,400
42520		Chancery Court Officers Cost	1,330	1,330	1,370	1,400
42530		Chancery Court Data Entry Fees	7,634	5,396	6,657	5,700
42641	42642	Drug Court Fees - Veteran's Treatment Court	68,025	66,500	78,367	80,000
		TOTAL COURT FINES & PENALTIES	406,863	396,794	454,470	469,600
		CHARGES FOR SERVICES				
43120		Ambulance Patient Charges	2,372,762	2,370,000	2,697,186	2,500,000
43120	TNcar	Ambulance Patient Charges - Tenn Care - TNCAR	73,820	100,000	77,911	100,000
43170		Work Release Charges	0	0	0	0
43190	101	School Patrol Officers	1,581,660	1,656,000	1,656,000	1,710,000
43190	102	Drivers School Fees	13,730	12,000	12,495	12,000
43190	103	Patrol Officers for the City of Ridgetop	129,375	142,000	142,000	142,000
43350		Copy Machine Fees	2,728	2,816	1,759	1,400
43365		Archives and Records Management Fee	153,358	150,000	148,620	148,000
43370		Telephone Commissions - Jail	71,551	74,000	59,375	50,000
43392		Register Of Deeds Computer Fees	38,010	37,000	36,184	35,996
43394		Sheriff Computer Fees	5,744	5,300	6,446	6,400
43395		Sheriff Sexual Offender Registration Fee	9,015	8,000	7,350	6,600
43396		Data Processing Fee - County Clerk	17,962	16,033	18,233	18,000
		TOTAL CHARGES FOR CURRENT SERVICES	4,469,715	4,573,149	4,863,559	4,730,396

ROBERTSON COUNTY, TENNESSEE
STATEMENT OF ESTIMATED REVENUES
BUDGET FOR THE YEAR ENDING JUNE 30, 2023

ACCT. #		GENERAL FUND #101 DESCRIPTION	ACTUAL FY 20-21	BUDGET FY 21-22	ACTUAL FY 21-22	BUDGET FY 22-23
		OTHER LOCAL REVENUES				
44131		Commissary Sales - Jail	40,204	39,000	32,870	30,000
44170		Refunds	78,349	110,404	116,072	10,000
44530	44540	Sale of Property - Proceeds - TN Dept of Safety Building FY2023	25,998	22,698	58,637	1,500,000
44570		Contributions	3,716	1,500	550	1,500
44570		Contributions-Northcrest/Foundation/Insul Indigent / FY2022 ANIM	210,000	5,985	5,985	0
44990		Other Local Revenues - Rent, 2 Buildings	138,869	185,856	245,652	126,697
44990	Plate	Other Local/FY21RidgetopLawEnforce/Mail New License Plates	348,241	40,000	37,800	40,000
		TOTAL OTHER LOCAL REVENUES	845,377	405,443	497,566	1,708,197
		FEES FROM COUNTY OFFICIALS				
45510		County Clerk Fees	1,210,748	1,171,000	1,267,451	1,290,000
45520		Circuit Court Clerk Fees	155,641	149,000	200,935	201,000
45540		General Sessions Court Fees	431,928	411,000	462,535	472,000
45550		Chancery Court Fees	204,081	190,000	180,971	170,000
45560		Juvenile Court Fees	27,365	24,000	28,161	28,000
45580		Register Of Deeds Fees	701,719	685,000	687,021	680,000
45590		Sheriff Fees	31,653	28,800	33,755	34,000
45610		Trustee Fees	1,624,493	1,624,000	1,714,656	1,750,000
		TOTAL FEES FROM COUNTY OFFICIALS	4,387,628	4,282,800	4,575,485	4,625,000
		STATE OF TENNESSEE				
46110		Juvenile Services Program	5,670	9,000	9,540	9,000
46190	Lgdag	Other General Govt Grant - Governor's Direct Appropriation Grant	1,117,572	578,623	578,623	0
46210		Law Enforcement Training Program	54,400	68,000	56,800	68,000
46220		Drug Control Grants	75,200	95,000	85,472	70,000
46310		Health Department Program	612,185	770,000	526,923	770,000
46390		Other Health & Welfare Grant	0	75,000	0	0
46430		Litter Program	15,694	56,400	35,761	56,400
46830		Beer Tax	18,369	18,369	19,194	19,194
46840		Alcoholic Beverage Tax	150,722	120,000	158,390	160,000
46855		Sports Gaming Tax	10,527	0	28,483	20,000
46915		Contracted Prisoner Boarding	3,003,862	3,500,000	1,478,702	2,700,000
46960		Registrar Of Voters Salary Grant	15,164	15,164	15,164	15,164
46980		Other State Grants EMA, TEMA Grants	50,219	54,190	8,074	36,350
46990		Other State Revenues	28,658	14,100	24,497	14,100
47801		COVID-19 Funds - EMS	0	0	0	0
47250		Law Enforcement Grant	25,110	44,626	32,081	5,000
47302		COVID-19 Grant #2, and #1 = 47301 and #3 = 47303	1,125,927	0	0	0
47590		Federal through State - Reimbursement for Elections	0	0	7,623	0
47990		Federal Other Grants - THDA	0	0	0	0
47990		Federal Other Grants - EMS Grant for Electric Cots	0	70,250	64,616	0
		TOTAL STATE OF TENNESSEE	6,309,279	5,488,722	3,129,943	3,943,208
		OTHER SOURCES (NONREVENUE)				
49700		Insurance Recovery	44,100	0	0	0
49800		Operating Transfer from American Rescue Plan Act (ARPA) 2021	0	0	0	1,000,000
		TOTAL OTHER SOURCES (NONREVENUE)	44,100	0	0	1,000,000
		TOTAL REVENUE FOR GENERAL FUND #101	40,142,630	38,968,010	38,484,120	41,843,000

BLANK PAGE

GENERAL FUND EXPENSES
FISCAL YEAR 2022-2023 BUDGET



ROBERTSON COUNTY, TENNESSEE
STATEMENT OF ESTIMATED EXPENSES
BUDGET FOR THE YEAR ENDING JUNE 30, 2023

ACCT. #		GENERAL FUND #101 DESCRIPTION	F. T. EMP.	ACTUAL FY 20-21	BUDGET FY 21-22	ACTUAL FY 21-22	BUDGET FY 22-23
51100		**COUNTY COMMISSION**					
105		Veterans' Services Supervisor	1	45,623	47,572	47,228	57,082
162		Clerical Personnel	2	0	75,276	54,402	77,742
169		Part-Time Personnel - Veterans' Services		37,373	0	13,877	0
191		Board Member Fees		146,300	149,950	146,750	157,500
201		Social Security Tax		14,090	16,912	15,895	18,124
204		State Retirement		2,286	6,179	4,899	8,898
205		Employee Insurance		0	0	0	0
212		Medicare Tax		3,296	3,956	3,718	4,239
317		Computer Software Maint. & Programming		1,796	2,245	1,347	2,245
320		Dues & Memberships		30,514	31,780	27,469	31,780
331		Legal Services		95,788	100,000	117,190	110,000
332		Legal Notices, Recording & Court Costs		118	400	53	400
399		Other Contracted Services		2,400	5,200	0	0
513		Worker's Compensation Insurance		543	551	551	553
524		Training & Related Travel		433	5,000	1,805	5,000
599		Other Charges		2,984	9,972	3,178	12,247
		TOTAL COUNTY COMMISSION	3	383,544	454,993	438,362	485,810
51300		**COUNTY MAYOR**					
101		Administrative Officer	1	108,966	111,150	111,150	116,708
162		Clerical Personnel	3	107,858	112,493	111,680	118,115
105		IT Supervisor and Engineer	2	166,975	174,134	172,875	191,530
169		Part-Time Personnel - Clerical		0	0	0	0
201		Social Security Tax		22,951	24,662	23,656	26,434
204		State Retirement		19,252	20,008	19,825	28,139
205		Employee Insurance		0	0	0	0
212		Medicare Tax		5,368	5,768	5,532	6,182
307		Communication - Computer / Radio / Phone		429	1,196	423	1,196
320		Dues & Memberships		1,800	1,800	1,800	1,800
321		Engineering Services		7,895	31,500	25,500	30,000
336		Maintenance - Equipment / Computer / Radio		25,134	31,000	33,738	43,600
336		Maintenance - Equipment / Computer / Radio-COVID		592	0	0	0
338		Maintenance - Licensed Vehicles		166	2,000	0	0
348		Postal Charges		77	588	66	588
349		Printing & Forms		0	700	0	700
351	201	Rent - Copying Machine		3,030	3,897	3,024	3,897
355		Travel Conducting Business		1,739	4,800	2,181	3,000
399		Other Contracted Serv/RobCo Office Bldg Temp Monitor		19,500	0	0	0
425		Gasoline		98	739	2,042	139
435		Office Supplies		2,796	3,000	1,481	3,000
508		Surety Bonds		0	0	0	0
513		Worker's Compensation Insurance		811	836	836	807
524		Training & Related Travel		540	4,000	280	1,000
799		Various Capital Outlay		18,946	36,000	29,436	36,000
799		Various Capital Outlay / COVID		11,384	0	0	0
799		Various Capital Outlay / Election Technology Grant Funds		13,389	0	0	0
799	Lgdag	Various Capital Outlay / Governor Direct Appr Grant Funds		10,300	0	0	0
		TOTAL COUNTY MAYOR	6	549,996	570,271	545,525	612,835

ROBERTSON COUNTY, TENNESSEE
STATEMENT OF ESTIMATED EXPENSES
BUDGET FOR THE YEAR ENDING JUNE 30, 2023

ACCT. #		GENERAL FUND #101 DESCRIPTION	F. T. EMP.	ACTUAL FY 20-21	BUDGET FY 21-22	ACTUAL FY 21-22	BUDGET FY 22-23
51500		ADMINISTRATOR OF ELECTIONS					
101		Administrative Officer	1	84,923	86,619	86,619	90,948
162		Clerical Personnel	3	110,520	115,254	114,421	121,015
169		Part-Time Personnel - Clerical		20,927	37,246	12,895	39,128
187		Overtime Pay		8,124	0	1,266	4,000
191		Board Member Fees		3,830	4,900	3,120	4,900
193		Election Workers - Part-Time		81,497	35,000	26,664	70,000
201		Social Security Tax		13,630	15,130	13,211	16,119
204		State Retirement		10,133	10,154	10,144	14,254
205		Employee Insurance		0	0	0	0
212		Medicare Tax		3,188	3,538	3,090	3,770
317		Computer Software Maint. & Programming		20,752	24,200	22,512	24,200
320		Dues & Memberships		0	500	0	500
332		Legal Notices, Recording & Court Costs		3,906	6,000	4,842	6,000
336		Maintenance - Equipment / Computer / Radio		4,888	2,500	3,923	2,500
348		Postal Charges		10,740	16,000	5,867	10,000
349		Printing & Forms		4,642	16,000	5,257	5,000
351	201	Rent - Copying Machine		2,244	2,468	1,368	2,468
399	901	Other Contracted Services - Voting Machines & Rent		50,779	57,000	28,425	50,000
435		Office Supplies		9,322	13,000	10,009	9,000
513		Worker's Compensation Insurance		657	508	508	625
524		Training & Related Travel		40	2,000	0	2,000
799		Various Capital Outlay - Voting Machines		2,395	0	0	0
		TOTAL ADMINISTRATOR OF ELECTIONS	4	447,137	448,017	354,141	476,427

ROBERTSON COUNTY, TENNESSEE
STATEMENT OF ESTIMATED EXPENSES
BUDGET FOR THE YEAR ENDING JUNE 30, 2023

ACCT. #		GENERAL FUND #101 DESCRIPTION	F. T. EMP.	ACTUAL FY 20-21	BUDGET FY 21-22	ACTUAL FY 21-22	BUDGET FY 22-23
51600		**REGISTER OF DEEDS**					
101		Administrative Officer	1	94,341	96,233	96,233	101,049
162		Clerical Personnel	4	170,287	177,863	175,810	186,758
169		Part-Time Personnel - Clerical		0	0	0	0
201		Social Security Tax		15,769	16,994	16,246	17,844
204		State Retirement		12,940	13,787	13,635	18,995
205		Employee Insurance		0	0	0	0
212		Medicare Tax		3,688	3,974	3,799	4,173
317		Computer Software Maint. & Programming		8,946	8,910	8,946	8,910
320		Dues & Memberships		906	1,074	1,131	1,173
336		Maintenance - Equipment / Computer / Radio		0	200	503	200
348		Postal Charges		600	1,000	698	1,000
349		Printing & Forms		0	1,000	0	1,000
351	201	Rent - Copying Machine		2,550	2,805	2,550	2,805
435		Office Supplies		6,750	6,900	5,467	6,900
508		Surety Bonds		0	0	0	0
513		Worker's Compensation Insurance		560	576	576	545
524		Training & Related Travel		200	1,200	1,498	1,200
599	301	Other Charges - Data Processing		6,175	6,500	4,378	6,500
799		Various Capital Outlay		0	0	1,912	0
		TOTAL REGISTER OF DEEDS	5	323,712	339,016	333,382	359,052

ROBERTSON COUNTY, TENNESSEE
STATEMENT OF ESTIMATED EXPENSES
BUDGET FOR THE YEAR ENDING JUNE 30, 2023

ACCT. #		GENERAL FUND #101 DESCRIPTION	F. T. EMP.	ACTUAL FY 20-21	BUDGET FY 21-22	ACTUAL FY 21-22	BUDGET FY 22-23
51720		**PLANNING & ZONING**					
101		Administrative Officer	1	73,730	76,304	76,304	80,126
162		Clerical Personnel	5	207,123	216,031	214,469	232,737
169		Part-Time Personnel - Clerical		20,143	23,200	19,794	24,364
191		Board Member Fees		6,525	11,101	7,000	11,101
201		Social Security Tax		18,513	20,251	19,016	21,596
204		State Retirement		14,087	14,704	14,567	20,649
205		Employee Insurance		0	0	0	0
212		Medicare Tax		4,330	4,736	4,447	5,051
307		Communication - Computer / Radio / Phone		1,710	2,017	1,807	2,017
308		Consultants		6,360	6,000	5,100	6,000
317		Computer Software Maint. & Programming		3,774	3,978	3,978	4,250
320		Dues & Memberships		150	660	0	660
321		Engineering Services		0	0	0	0
332		Legal Notices, Recording & Court Costs		1,806	5,000	2,233	5,000
335		Maintenance - Building / Land to Clean-Up for Violators		188	9,500	0	9,500
336		Maintenance - Equipment / Computer / Radio		365	2,000	395	2,000
338		Maintenance - Licensed Vehicles		2,465	3,000	3,086	3,000
348		Postal Charges		600	1,500	698	1,500
349		Printing & Forms - Building Codes Manuals		91	1,300	254	1,300
351	201	Rent - Copying Machine		1,718	1,891	1,488	1,891
425		Gasoline		3,133	3,217	4,948	5,690
435		Office Supplies		1,829	2,000	2,600	2,000
513		Worker's Compensation Insurance		653	687	687	659
524		Training & Related Travel		75	400	0	400
799		Capital Outlay		9,006	0	0	0
		TOTAL PLANNING & ZONING	6	378,374	409,477	382,871	441,491

ROBERTSON COUNTY, TENNESSEE
STATEMENT OF ESTIMATED EXPENSES
BUDGET FOR THE YEAR ENDING JUNE 30, 2023

ACCT. #		GENERAL FUND #101 DESCRIPTION	F. T. EMP.	ACTUAL FY 20-21	BUDGET FY 21-22	ACTUAL FY 21-22	BUDGET FY 22-23
51800		COUNTY BUILDINGS					
101		Administrative Officer	1	68,718	71,117	71,117	74,666
162		Clerical Personnel	1	43,040	37,991	37,716	39,884
166		Custodial Personnel	4	87,076	117,938	117,374	123,816
167		Maintenance Personnel	7	309,971	333,455	297,982	349,432
169		Part-Time Personnel - Custodial		34,796	0	4,597	0
187		Overtime Pay		17,982	9,800	5,152	11,100
201		Social Security Tax		32,512	35,359	30,464	37,132
204		State Retirement		25,776	28,686	26,259	39,527
205		Employee Insurance		0	0	0	0
212		Medicare Tax		7,604	8,269	7,180	8,684
307		Communication - Computer / Radio / Phone		118,010	117,506	97,821	107,603
308		Consultants, Architects & Engineers		0	10,000	0	0
334	101	Maintenance Contract - Elevators & Phone System		17,900	18,625	19,037	19,989
335		Maintenance - Building / Land		62,945	50,000	33,902	50,000
335		Maintenance - Building / Land - TRANE		63,426	0	0	0
336		Maintenance - Equipment / Computer / Radio		3,010	6,000	6,170	6,000
338		Maintenance - Licensed Vehicles		1,770	2,000	1,888	2,000
347		Pest Control		3,490	4,000	4,320	4,000
350		Internet Connectivity		22,627	23,039	22,578	23,255
351	201	Rent - Copying Machine		612	673	612	673
355		Travel Conducting Business		0	400	0	400
359		Waste Disposal		936	1,000	936	1,000
399		Other Contracted Services - Repair Plaster in Crthouse		0	0	13,462	0
410		Custodial Supplies		28,883	30,309	17,892	29,429
415	DMV	Electricity - Drivers License Building		13,191	13,625	15,072	16,428
415		Electricity		34,708	42,271	36,592	39,885
415	101	Electricity - R. C. Office Building		89,581	101,202	101,052	110,147
425		Gasoline		1,690	1,808	2,245	3,582
434	DMV	Natural Gas - Drivers License Building		2,161	2,668	2,901	3,162
434		Natural Gas		3,271	4,382	4,170	4,545
434	101	Natural Gas - R. C. Office Building		2,744	10,132	3,189	10,476
451		Uniforms & Safety Gear		6,542	8,500	5,401	8,500
454	DMV	Water & Sewer - Drivers License Building		4,025	4,866	3,801	4,143
454		Water & Sewer		2,760	3,132	3,033	3,305
454	101	Water & Sewer - R. C. Office Building		16,195	18,666	18,686	20,368
513		Worker's Compensation Insurance		18,883	18,991	18,991	18,460
599		Other Charges		9,575	13,160	9,440	13,160
799		Various Capital Outlay		26,000	75,000	35,333	75,000
799		Various Capital Outlay - COVID-19		397	0	0	0
799	Lgdag	Various Capital Outlay / Governor Direct Appr Grant Funds		13,675	0	0	0
		TOTAL COUNTY BUILDINGS	13	1,196,482	1,224,570	1,076,365	1,259,752

ROBERTSON COUNTY, TENNESSEE
STATEMENT OF ESTIMATED EXPENSES
BUDGET FOR THE YEAR ENDING JUNE 30, 2023

ACCT. #		GENERAL FUND #101 DESCRIPTION	F. T. EMP.	ACTUAL FY 20-21	BUDGET FY 21-22	ACTUAL FY 21-22	BUDGET FY 22-23
51910		**ARCHIVES**					
162		Clerical Personnel	3	102,828	107,246	106,471	112,592
169		Part-Time Personnel		11,673	16,660	11,845	17,489
201		Social Security Tax		6,188	7,682	6,751	8,065
204		State Retirement		5,152	5,394	5,326	7,431
205		Employee Insurance		0	0	0	0
212		Medicare Tax		1,481	1,797	1,579	1,886
336		Maintenance - Equipment / Computer / Radio		0	300	0	300
348		Postal Charges		0	200	0	200
350		Internet Connectivity		2,102	2,346	2,262	2,346
351	201	Rent - Copying Machine		504	554	504	554
399	451	Other Contracted Services - Microfilming		8,000	8,000	8,000	8,000
513		Worker's Compensation Insurance		252	261	261	246
599		Other Charges		7,583	8,000	7,772	8,000
799	Assor	Various Capital Outlay - Perm Map File Cabinet - Assessor		0	34,686	34,686	0
799	P&Z	Various Capital Outlay - Perm Map File Cabinet - P & Z		0	4,661	4,661	0
799		Various Capital Outlay		51,505	53,693	50,438	0
		TOTAL ARCHIVES	3	197,268	251,480	240,556	167,109

ROBERTSON COUNTY, TENNESSEE
STATEMENT OF ESTIMATED EXPENSES
BUDGET FOR THE YEAR ENDING JUNE 30, 2023

ACCT. #		GENERAL FUND #101 DESCRIPTION	F. T. EMP.	ACTUAL FY 20-21	BUDGET FY 21-22	ACTUAL FY 21-22	BUDGET FY 22-23
52100		**FINANCE DEPARTMENT**					
101		Administrative Officer	1	96,798	100,191	100,191	105,203
162		Clerical Personnel	7	387,749	414,091	411,132	435,315
187		Overtime Pay		0	2,000	0	1,517
201		Social Security Tax		27,655	32,009	29,365	33,606
204		State Retirement		24,297	25,969	25,598	35,774
205		Employee Insurance		0	0	0	0
212		Medicare Tax		6,468	7,486	6,868	7,860
317		Computer Software Maint. & Programming		20,979	22,113	22,113	23,625
320		Dues & Memberships		595	627	0	627
332		Legal Notices, Recording & Court Costs		908	1,000	930	2,000
336		Maintenance - Equipment / Computer / Radio		807	1,614	900	1,614
348		Postal Charges		7,000	7,000	9,000	9,000
349		Printing & Forms		1,346	4,900	5,522	5,900
351	201	Rent - Copying Machine		1,247	1,367	1,224	1,367
351	301	Rent - Postage Meter		1,310	1,639	1,310	1,639
435		Office Supplies		5,286	7,994	6,870	7,994
435		Office Supplies - COVID		5,803	0	0	0
508		Surety Bonds		0	0	0	0
513		Worker's Compensation Insurance		1,043	1,086	1,086	1,028
524		Training & Related Travel		0	1,387	0	1,387
799		Various Capital Outlay		1,082	0	1,216	0
		TOTAL FINANCE DEPARTMENT	8	590,373	632,473	623,325	675,456

ROBERTSON COUNTY, TENNESSEE
STATEMENT OF ESTIMATED EXPENSES
BUDGET FOR THE YEAR ENDING JUNE 30, 2023

ACCT. #		GENERAL FUND #101 DESCRIPTION	F. T. EMP.	ACTUAL FY 20-21	BUDGET FY 21-22	ACTUAL FY 21-22	BUDGET FY 22-23
52300		**PROPERTY ASSESSOR'S OFFICE**					
101		Administrative Officer	1	94,341	96,233	96,233	101,049
162		Clerical Personnel	7	263,264	280,578	277,724	293,531
191		Board Member Fees		420	850	420	4,000
201		Social Security Tax		20,859	23,415	21,853	24,712
204		State Retirement		17,937	18,954	18,313	26,042
205		Employee Insurance		0	0	0	0
212		Medicare Tax		4,878	5,476	5,110	5,779
309	401	Contract With State - Property Tax Assessments		16,632	17,000	16,932	17,000
317		Computer Software Maint. & Programming		3,030	3,000	3,030	3,000
320		Dues & Memberships		1,800	1,825	1,800	1,825
332		Legal Notices, Recording & Court Costs		168	200	168	200
336		Maintenance - Equipment / Computer / Radio		0	300	0	300
338		Maintenance - Licensed Vehicles		822	3,000	1,105	3,000
348		Postal Charges		4,313	20,000	5,431	25,000
349		Printing & Forms		45	1,200	0	2,428
351	201	Rent - Copying Machine		2,586	2,845	2,586	2,845
351	301	Rent - Postage Meter		621	822	621	822
399		Other Contracted Services		34,497	35,000	37,630	35,000
425		Gasoline		1,206	1,301	1,893	3,177
435		Office Supplies		3,874	4,500	5,394	4,500
508		Surety Bonds		0	0	0	0
513		Worker's Compensation Insurance		7,204	7,527	7,527	7,117
524		Training & Related Travel		0	1,600	0	1,600
799		Various Capital Outlay		1,256	0	1,589	0
		TOTAL PROPERTY ASSESSOR'S OFFICE	8	479,753	525,626	505,359	562,927

ROBERTSON COUNTY, TENNESSEE
STATEMENT OF ESTIMATED EXPENSES
BUDGET FOR THE YEAR ENDING JUNE 30, 2023

ACCT. #		GENERAL FUND #101 DESCRIPTION	F. T. EMP.	ACTUAL FY 20-21	BUDGET FY 21-22	ACTUAL FY 21-22	BUDGET FY 22-23
52400		**COUNTY TRUSTEE'S OFFICE**					
101		Administrative Officer	1	94,341	96,233	96,233	101,049
162		Clerical Personnel	3	130,409	136,026	135,042	142,829
169		Part-Time Personnel - Clerical		0	0	0	0
187		Overtime Pay		1,991	2,000	1,476	2,000
201		Social Security Tax		13,317	14,524	13,670	15,244
204		State Retirement		11,380	11,783	11,670	16,228
205		Employee Insurance		0	0	0	0
212		Medicare Tax		3,114	3,397	3,197	3,565
309	401	Contract With State - Property Tax Assessments		9,220	9,300	9,394	9,500
312		Contract With Private Agencies - Property Tax Bills		5,955	7,000	6,064	8,000
317		Computer Software Maint. & Programming		6,707	7,371	7,371	7,875
320		Dues & Memberships		926	874	906	973
336		Maintenance - Equipment / Computer / Radio		365	555	413	1,000
348		Postal Charges		11,999	12,000	11,999	12,500
349		Printing & Forms		1,124	600	1,184	1,000
351	201	Rent - Copying Machine		240	264	240	264
351	301	Rent - Postage Meter		1,364	1,364	1,364	1,364
435		Office Supplies		3,821	3,000	2,588	3,500
508		Surety Bonds		4,338	4,338	4,338	5,692
513		Worker's Compensation Insurance		479	493	493	465
524		Training & Related Travel		886	1,400	551	1,400
799		Various Capital Outlay		21,422	0	0	0
799	Lgdag	Various Capital Outlay / Governor Direct Appr Grant Funds		14,099	0	0	0
		TOTAL COUNTY TRUSTEE'S OFFICE	4	337,497	312,522	308,193	334,448

ROBERTSON COUNTY, TENNESSEE
STATEMENT OF ESTIMATED EXPENSES
BUDGET FOR THE YEAR ENDING JUNE 30, 2023

ACCT. #		GENERAL FUND #101 DESCRIPTION	F. T. EMP.	ACTUAL FY 20-21	BUDGET FY 21-22	ACTUAL FY 21-22	BUDGET FY 22-23
52500		COUNTY CLERK'S OFFICE					
101		Administrative Officer	1	94,341	96,233	96,233	101,049
162		Clerical Personnel	11	405,526	436,282	431,937	458,080
169		Part-Time Personnel - Clerical		0	0	0	0
201		Social Security Tax		28,962	33,016	30,913	34,666
204		State Retirement		24,994	26,786	26,444	36,903
205		Employee Insurance		0	0	0	0
212		Medicare Tax		6,773	7,721	7,230	8,107
317		Computer Software Maint. & Programming		24,120	29,000	25,170	29,000
320		Dues & Memberships		906	874	906	973
332		Legal Notices, Recording & Court Costs		0	700	94	700
336		Maintenance - Equipment / Computer / Radio		119	935	528	935
348		Postal Charges		17,839	20,000	17,739	20,000
348	Plate	Postal Charges - Mailing License Plates		0	40,000	40,000	40,000
349		Printing & Forms		2,204	4,100	2,940	4,100
351	201	Rent - Copying Machine		696	766	696	766
351	301	Rent - Postage Meter		621	822	621	822
435		Office Supplies		5,669	9,000	5,449	9,000
508		Surety Bonds		0	0	0	0
513		Worker's Compensation Insurance		1,085	1,120	1,120	1,058
524		Training & Related Travel		935	1,724	1,958	1,724
599	301	Other Charges - Data Processing		2,058	9,000	3,500	9,000
599		Other Charges - COVID		16,980	0	0	0
599	Paper	Other Charges - Paper - State Requirement		5,349	9,000	3,223	9,000
799		Various Capital Outlay		0	0	0	0
799	Lgdag	Various Capital Outlay / Governor Direct Appr Grant Funds		9,461	0	0	0
		TOTAL COUNTY CLERK'S OFFICE	12	648,638	727,079	696,701	765,883

ROBERTSON COUNTY, TENNESSEE
STATEMENT OF ESTIMATED EXPENSES
BUDGET FOR THE YEAR ENDING JUNE 30, 2023

ACCT. #		GENERAL FUND #101 DESCRIPTION	F. T. EMP.	ACTUAL FY 20-21	BUDGET FY 21-22	ACTUAL FY 21-22	BUDGET FY 22-23
53100		CIRCUIT COURT CLERK'S OFFICE					
101		Administrative Officer	1	94,341	96,233	96,233	101,049
162		Clerical Personnel	16	624,760	668,136	655,776	701,445
169		Part-Time Personnel - Clerical		0	21,978	0	23,078
187		Overtime Pay		266	3,000	1,058	3,000
201		Social Security Tax		41,423	48,940	43,612	51,371
204		State Retirement		36,090	38,599	37,696	53,163
205		Employee Insurance		0	0	0	0
212		Medicare Tax		9,688	11,446	10,200	12,014
317		Computer Software Maint. & Programming		30,137	31,766	31,766	33,938
320		Dues & Memberships		966	844	966	966
332		Legal Notices, Recording & Court Costs		567	650	520	650
336		Maintenance - Equipment / Computer / Radio		3,529	2,000	4,520	2,000
348		Postal Charges		15,000	18,000	7,273	18,000
349		Printing & Forms		2,279	6,000	2,940	6,000
351	201	Rent - Copying Machine		3,960	4,424	3,960	4,424
351	301	Rent - Postage Meter		2,675	3,706	2,675	3,706
399	401	Other Contracted Services - Jury & Witness Fees		9,363	26,500	9,998	26,500
435		Office Supplies		7,212	8,000	9,505	8,000
435	JUDGE	Office Supplies - For Circuit Judges - 19th Judicial District		729	1,200	859	1,200
437		Periodicals		540	410	514	410
508		Surety Bonds		0	0	0	0
513		Worker's Compensation Insurance		1,606	1,660	1,660	1,568
524		Training & Related Travel		513	1,000	820	1,000
799		Various Capital Outlay		7,669	6,685	4,760	6,685
		TOTAL CIRCUIT COURT CLERK'S OFFICE	17	893,313	1,001,177	927,311	1,060,167

ROBERTSON COUNTY, TENNESSEE
STATEMENT OF ESTIMATED EXPENSES
BUDGET FOR THE YEAR ENDING JUNE 30, 2023

ACCT. #		GENERAL FUND #101 DESCRIPTION	F. T. EMP.	ACTUAL FY 20-21	BUDGET FY 21-22	ACTUAL FY 21-22	BUDGET FY 22-23
53300		**GENERAL SESSIONS COURT**					
102		General Sessions Court Judge	1	176,787	178,913	178,913	187,317
162		Clerical Personnel	3	125,273	144,984	136,358	145,138
187		Overtime Pay		2,148	2,500	2,805	2,500
197		Judicial Commissioners Fees		89,452	100,994	92,447	106,078
201		Social Security Tax		21,451	26,499	22,583	27,344
204		State Retirement		15,272	16,417	15,800	22,107
205		Employee Insurance		0	0	0	0
212		Medicare Tax		5,511	6,197	5,740	6,395
307		Communication - Computer / Radio / Phone		2,740	3,810	3,461	3,737
317		Computer Software Maint. & Programming		2,607	4,500	2,607	4,500
320		Dues & Memberships		925	1,620	850	1,620
336		Maintenance - Equipment / Computer / Radio		0	1,500	0	1,500
348		Postal Charges		110	250	174	250
349		Printing & Forms		2,762	6,000	978	6,000
351	201	Rent - Copying Machine		1,596	1,756	1,596	1,756
399	351	Other Contracted Services - Interpreters		0	1,000	0	1,000
399	801	Other Contracted Services - Special Judge		0	7,000	0	7,000
435		Office Supplies		1,774	4,000	1,491	4,000
437		Periodicals		4,443	5,000	4,803	5,000
506		Liability Insurance - Regular & Special Judges		2,013	2,295	2,013	2,295
513		Worker's Compensation Insurance		856	884	884	835
524		Training & Related Travel		0	4,000	100	4,000
599		Other Charges		0	2,280	0	2,280
799		Various Capital Outlay		2,063	0	0	0
		TOTAL GENERAL SESSIONS COURT	4	457,783	522,399	473,603	542,652
53330		**DRUG COURT**					
162		Clerical Personnel - Reimburse by State	1	39,992	41,719	41,417	43,810
187		Overtime Pay		0	0	0	0
201		Social Security Tax - Reimburse by State		2,189	2,587	2,307	2,716
204		State Retirement - Reimburse by State		2,004	2,098	2,072	2,891
205		Employee Insurance		0	0	0	0
212		Medicare Tax - Reimburse by State		512	605	540	635
308		Consultants, Architects & Engineers - Reimburse by State		25,169	50,260	7,525	41,160
308	Coord	Consultants - COORDINATOR - Reimburse by State		0	0	23,707	0
308	Couns	Consultants - COUNSELING - Reimburse by State		0	0	12,250	0
308	Half	Consultants - Halfway House Help - Reimburse by State		0	0	11,823	0
322		Evaluation and Testing		38,692	60,650	43,310	19,750
336		Maintenance - Equipment / Computer / Radio		0	0	0	0
349		Printing & Forms		0	0	0	0
351	101	Rentals - Building / Land - Recovery House Rental		0	9,600	0	9,600
351	201	Rent - Copying Machine		1,008	1,008	1,008	1,008
435		Office Supplies		0	2,250	6,998	2,250
513		Worker's Compensation Insurance		85	88	88	83
524		Training & Related Travel		800	4,000	3,476	4,000
599		Other Charges		3,871	11,521	3,282	11,521
599	DCRev	Other Charges-Drug Court Revenue-County Collected		34,070	15,000	273	15,000
599	Event	Other Charges		0	0	2,658	0
		TOTAL DRUG COURT	1	148,392	201,386	162,734	154,424

ROBERTSON COUNTY, TENNESSEE
STATEMENT OF ESTIMATED EXPENSES
BUDGET FOR THE YEAR ENDING JUNE 30, 2023

ACCT. #		GENERAL FUND #101 DESCRIPTION	F. T. EMP.	ACTUAL FY 20-21	BUDGET FY 21-22	ACTUAL FY 21-22	BUDGET FY 22-23
53400		CHANCERY COURT					
101		Administrative Officer	1	94,341	96,233	96,233	101,049
162		Clerical Personnel	4	167,268	174,449	169,479	183,168
169		Part-Time Personnel - Clerical		0	0	0	0
201		Social Security Tax		15,330	16,782	15,800	17,621
204		State Retirement		13,127	13,615	13,098	18,758
205		Employee Insurance		0	0	0	0
212		Medicare Tax		3,585	3,925	3,695	4,121
317		Computer Software Maint. & Programming		15,719	16,000	16,535	17,000
320		Dues & Memberships		756	924	966	1,023
332		Legal Notices, Recording & Court Costs		120	1,000	632	1,000
336		Maintenance - Equipment / Computer / Radio		1,200	1,200	2,880	1,200
348		Postal Charges		5,000	14,225	5,000	14,225
349		Printing & Forms		992	3,000	0	3,000
351	201	Rent - Copying Machine		948	1,043	948	1,043
351	301	Rent - Postage Meter		606	609	606	609
399	401	Other Contracted Services - Jury & Witness Fees		0	1,000	0	1,000
435		Office Supplies		2,901	4,900	4,414	4,900
437		Periodicals		19	700	447	700
508		Surety Bonds		0	0	0	0
513		Worker's Compensation Insurance		553	569	569	538
524		Training & Related Travel		0	250	0	250
799		Various Capital Outlay		0	0	0	0
		TOTAL CHANCERY COURT	5	322,465	350,424	331,302	371,205

ROBERTSON COUNTY, TENNESSEE
STATEMENT OF ESTIMATED EXPENSES
BUDGET FOR THE YEAR ENDING JUNE 30, 2023

ACCT. #		GENERAL FUND #101 DESCRIPTION	F. T. EMP.	ACTUAL FY 20-21	BUDGET FY 21-22	ACTUAL FY 21-22	BUDGET FY 22-23
53500		**JUVENILE COURT**					
101		Juvenile Court Magistrate	1	89,349	92,469	92,469	97,091
112		Youth Service Officers	3	147,129	158,927	158,109	166,854
162		Clerical Personnel	3	112,106	116,931	116,086	126,735
169		Part-Time Personnel - Clerical		0	0	0	0
187		Overtime Pay		7,800	9,700	7,800	7,800
201		Social Security Tax		20,763	23,438	21,558	24,706
204		State Retirement		17,695	19,015	18,742	26,300
205		Employee Insurance		0	0	0	0
212		Medicare Tax		4,856	5,481	5,042	5,778
307		Communication - Computer / Radio / Phone		690	1,680	1,645	1,645
317		Computer Software Maint. & Programming		11,684	8,500	13,223	8,500
320		Dues & Memberships		945	1,915	620	1,915
322		Evaluation & Testing		0	4,000	693	4,000
336		Maintenance - Equipment / Computer / Radio		1,072	4,000	1,279	4,000
348		Postal Charges		16	1,000	0	1,000
349		Printing & Forms		195	2,000	79	2,000
351	201	Rent - Copying Machine		979	1,089	983	1,093
355		Travel Conducting Business		0	600	0	600
435		Office Supplies		2,708	5,000	3,943	2,659
437		Periodicals		1,141	1,000	1,160	1,000
506		Liability Insurance - Regular & Special Judges		2,013	2,295	2,013	2,295
513		Worker's Compensation Insurance		769	795	795	754
524		Training & Related Travel		200	6,000	765	6,000
599	202	Other Charges - Juvenile Programs		13,874	20,000	1,125	20,000
599	203	Other Charges - Juvenile Referees		35	4,000	215	4,000
799		Various Capital Outlay		0	0	569	0
		TOTAL JUVENILE COURT	7	436,019	489,835	448,913	516,725

ROBERTSON COUNTY, TENNESSEE
STATEMENT OF ESTIMATED EXPENSES
BUDGET FOR THE YEAR ENDING JUNE 30, 2023

ACCT. #		GENERAL FUND #101 DESCRIPTION	F. T. EMP.	ACTUAL FY 20-21	BUDGET FY 21-22	ACTUAL FY 21-22	BUDGET FY 22-23
54110		**SHERIFF'S DEPARTMENT**					
101		Administrative Officer	1	103,779	105,846	105,846	111,150
106		Deputies	89	3,735,419	4,654,954	4,366,940	4,887,701
140		Salary Supplements From State		54,400	68,000	57,600	68,000
148		NCIC, Dispatchers	6	250,309	290,818	265,343	295,973
160		Guards	86	3,030,582	4,038,432	3,716,629	4,244,320
162		Clerical Personnel	4	203,629	247,770	222,148	263,255
169		Part-Time Personnel		43,707	39,827	37,279	41,827
187		Overtime Pay / Holiday Pay		658,751	498,331	558,697	484,435
201		Social Security Tax		467,522	616,526	539,898	644,593
204		State Retirement		394,404	498,179	453,779	683,419
205		Employee Insurance		0	0	0	0
212		Medicare Tax		109,835	144,188	126,764	150,752
307		Communication - Computer / Radio / Phone		74,071	80,000	75,944	80,000
317		Computer Software Maint. & Programming		55,058	55,200	53,637	60,460
320		Dues & Memberships		6,610	6,000	6,613	6,000
333		Licenses		582	720	478	720
335		Maintenance - Building / Land		59,898	55,000	58,393	55,000
335		Maintenance - Building / Land - Plumbing Issues Repair		0	0	0	0
335		Maintenance - Building / Land - TRANE		0	0	0	0
336		Maintenance - Equipment / Computer / Radio		65,589	110,000	75,898	110,000
338		Maintenance - Licensed Vehicles		104,531	150,000	122,289	150,000
340		Medical Services - Inmates		1,613,925	1,720,178	1,578,953	1,720,178
347		Pest Control		2,127	4,000	1,017	4,000
348		Postal Charges		3,896	4,000	3,673	4,000
349		Printing & Forms		8,838	6,000	6,059	6,000
350		Internet Connectivity		0	0	10,383	0
351	201	Rent - Copying Machine		13,264	15,701	11,808	15,701
351	301	Rent - Postage Meter		1,384	1,364	1,364	1,364
354		Transportation - Prisoners		24,279	20,000	13,298	20,000
359		Waste Disposal		5,317	8,000	7,402	8,000
399	171	Other Contracted Services - Drug Education		3,217	65,000	58,022	10,000
399	201	Other Contracted Services - Jail Food Service		537,639	561,692	473,391	636,692
399	524	Confidential Informant Payments		0	2,000	2,000	2,000
399	751	Other Contracted Services - Sex Offender Register		8,048	8,000	5,109	8,000
410		Custodial Supplies		26,777	50,000	38,717	50,000
413		Drugs & Medical Supplies		7,332	15,000	7,837	15,000
415		Electricity		149,291	171,371	154,377	168,271
425		Gasoline		123,062	199,862	197,514	227,141
431		Law Enforcement Supplies		64,019	78,198	81,983	55,500
432		Library Books		263	300	0	300
434		Natural Gas		31,171	35,423	43,890	47,840
435		Office Supplies		21,938	25,000	23,388	26,250
437		Periodicals		0	500	0	500

ROBERTSON COUNTY, TENNESSEE
STATEMENT OF ESTIMATED EXPENSES
BUDGET FOR THE YEAR ENDING JUNE 30, 2023

ACCT. #		GENERAL FUND #101 DESCRIPTION	F. T. EMP.	ACTUAL FY 20-21	BUDGET FY 21-22	ACTUAL FY 21-22	BUDGET FY 22-23
54110		**SHERIFF'S DEPARTMENT - CONTINUED**					
441		Prisoners Clothing		19,734	45,000	19,354	45,000
450		Tires & Tubes		22,233	25,000	26,549	27,500
451		Uniforms & Safety Gear		69,570	79,500	72,473	79,500
454		Water & Sewer		153,577	185,097	115,377	125,761
508		Surety Bonds		0	0	0	0
513		Worker's Compensation Insurance		263,215	307,440	307,440	285,695
524		Training & Related Travel		82,271	74,200	44,541	74,200
599		Other Charges		128,488	133,250	146,364	133,250
718		Licensed Vehicle Capital Outlay		104,470	0	0	426,751
718	Lgdag.	Licensed Vehicle - Governor Direct Appr Grant Funds		459,441	388,000	374,493	0
799		Various Capital Outlay		120,246	155,080	336,738	151,100
799		Various Capital Outlay - COVID		37,635	0	0	0
799		Various Capital Outlay - IT for Security Sys in Jail		361,388	0	0	0
799		Various Capital Outlay - RIDGETOP Funds to SD		174,572	0	0	0
		TOTAL SHERIFF'S DEPARTMENT	186	14,061,303	16,043,947	15,007,689	16,713,099
54310		**FIRE PROTECTION SERVICES**					
310	101	Adams Fire Department		97,400	82,400	82,400	82,400
310	201	Cross Plains Fire Department		131,350	116,350	116,350	116,350
310	301	Greenbrier Fire Department		90,725	75,725	75,725	75,725
310	350	North Robertson Fire Department		144,125	129,125	129,125	129,125
310	401	Orlinda Fire Department		114,250	99,250	99,250	99,250
310	501	Pleasant View Fire Department		112,350	97,350	97,350	97,350
310	601	Ridgetop Fire Department		74,125	59,125	59,125	59,125
310	901	White House Fire Department		129,500	114,500	114,500	114,500
		TOTAL FIRE PREVENTION	0	893,825	773,825	773,825	773,825
54410		**EMERGENCY MANAGEMENT / SAFETY**					
105		Supervisor	1	60,176	62,742	62,117	65,877
105		Assistant Supervisor	1	52,000	54,221	54,000	56,935
169		Part-Time Personnel		0	0	0	0
187		Overtime Pay		0	5,000	3,879	0
201		Social Security Tax		6,423	7,562	6,882	7,614
204		State Retirement		5,612	6,135	6,004	8,106
205		Employee Insurance		0	0	0	0
212		Medicare Tax		1,502	1,768	1,609	1,781
307		Communication - Computer / Radio / Phone		4,176	4,369	1,960	3,358
336		Maintenance - Equipment / Computer / Radio		0	2,000	2,304	2,000
338		Maintenance - Licensed Vehicles		10,984	10,000	12,997	10,000
425		Gasoline		9,679	12,800	16,041	18,447
435		Office Supplies		0	800	38	800
513		Worker's Compensation Insurance		12,684	13,128	13,128	14,450
524		Training & Related Travel		1,080	7,250	1,926	7,250
599		Other Charges		12,899	20,000	14,813	20,000
718		Licensed Vehicle Capital Outlay		46,440	0	(4,648)	0
799		Various Capital Outlay - Homeland Security Grant		0	0	0	0
799		Various Capital Outlay - FEMA		1,372	17,840	5,304	0
		TOTAL EMERGENCY MANAGEMENT / SAFETY	2	225,027	225,615	198,354	216,618

ROBERTSON COUNTY, TENNESSEE
STATEMENT OF ESTIMATED EXPENSES
BUDGET FOR THE YEAR ENDING JUNE 30, 2023

ACCT. #		GENERAL FUND #101 DESCRIPTION	F. T. EMP.	ACTUAL FY 20-21	BUDGET FY 21-22	ACTUAL FY 21-22	BUDGET FY 22-23
55110		**HEALTH DEPARTMENT**					
131		Medical Personnel - Reimbursed By State	N/A	328,963	644,800	349,883	644,800
131	NOTst	Medical Personnel - Not Reimb By State - NOT STATE	0	10,207	30,929	0	0
187		Overtime Pay		1,381	0	436	0
201		Social Security - Reimbursed By State		18,784	39,978	20,018	39,978
201	NOTst	Social Security - NOT STATE - County Employee		717	1,918	0	0
204		State Retirement - Reimbursed By State		16,312	32,433	17,146	42,557
204	NOTst	State Retirement - NOT STATE - County Employee		577	1,556	0	0
205		Employee Insurance		0	0	0	0
212		Medicare Tax - Reimbursed By State		4,393	9,350	4,682	9,350
212	NOTst	Medicare Tax - NOT STATE - County Employee		168	448	0	0
307		Communication - Computer / Radio / Phone		23,643	25,728	23,582	25,728
320		Dues & Memberships		310	400	395	400
335		Maintenance - Building / Land		25,793	29,522	19,143	29,522
336		Maintenance - Equipment / Computer / Radio		422	2,835	1,898	2,835
347		Pest Control		2,260	2,000	1,830	2,000
350		Internet Connectivity		3,571	0	4,904	0
351	201	Rent - Copying Machine		2,101	2,129	1,872	2,129
355		Travel Conducting Business - Reimbursed By State		1,126	30,800	738	30,800
359		Waste Disposal		2,415	3,000	1,622	3,000
399		Contracted Services - Janitor Services - Reim. By State		36,918	35,886	36,918	35,886
399	601	Other Contracted Services - Physicians		0	11,000	0	11,000
410		Custodial Supplies		284	1,200	215	1,200
413	101	Drugs & Medical Supplies - Regular Patients		121	900	180	900
413	201	Drugs & Medical Supplies - Indigent Patients		119	1,100	25	1,100
415		Electricity		21,392	24,078	22,254	24,257
434		Natural Gas		1,545	2,029	2,131	2,323
435		Office Supplies		316	2,000	1,344	2,000
454		Water & Sewer		6,374	7,120	7,712	8,406
506		Liability Insurance - Malpractice Insurance - Reim. By State		217	1,214	333	1,214
513		Worker's Compensation Insurance - Reim. By State		7,690	7,702	7,702	7,008
524		Training - Health Educators		0	1,425	0	1,425
599		Other Charges		1,256	3,300	3,808	3,300
599	101	Other Charges - Aids Program - Reim. By State		264	0	264	0
599	102	Other Charges - Dental Treatment - Reim. By State		0	0	0	0
599	106	Other Charges - Supplies - Reim. By State		457	2,500	340	2,500
599	109	Other Charges - Additional Tobacco Grant - August 2017		0	0	0	0
599	112	Other Charges - Tobaco Grant		0	0	0	0
599	113	Other Charges - Dental Clinic Donations		0	0	0	0
599	114	Other Charges - Built Environment Grant		0	0	0	0
599	Insul	Other Charges - Administer Insulin for Indigent Patients		0	210,000	0	0
799		Various Capital Outlay		0	75,000	1,073	0
		TOTAL HEALTH DEPARTMENT	0	520,096	1,244,280	532,448	935,618

ROBERTSON COUNTY, TENNESSEE
STATEMENT OF ESTIMATED EXPENSES
BUDGET FOR THE YEAR ENDING JUNE 30, 2023

ACCT. #		GENERAL FUND #101 DESCRIPTION	F. T. EMP.	ACTUAL FY 20-21	BUDGET FY 21-22	ACTUAL FY 21-22	BUDGET FY 22-23
55120		ANIMAL CONTROL					
149		Animal Control Officers	5	181,055	195,510	189,911	208,929
169		Part-Time Personnel		289	0	0	0
187		Overtime Pay		2,764	5,000	4,577	5,000
201		Social Security Tax		10,057	12,432	10,962	13,264
204		State Retirement		9,127	9,749	9,471	14,119
205		Employee Insurance		0	0	0	0
212		Medicare Tax		2,352	2,907	2,564	3,102
307		Communication - Computer / Radio / Phone		3,166	3,638	3,319	3,638
335		Maintenance - Building / Land		616	2,000	1,453	2,000
336		Maintenance - Equipment / Computer / Radio		0	1,500	0	1,500
338		Maintenance - Licensed Vehicles		6,941	9,000	6,149	9,000
351	201	Rent - Copying Machine		192	211	192	211
401		Animal Food & Supplies		7,516	10,000	9,827	10,000
401	ANIML	Animal Food & Supplies - Added from Donations		0	5,985	1,855	0
415		Electricity		5,850	7,753	6,124	14,675
425		Gasoline		5,143	7,500	9,043	11,500
434		Natural Gas		266	378	894	1,974
435		Office Supplies		605	1,700	1,340	1,700
454		Water & Sewer		2,366	2,719	3,952	9,308
513		Worker's Compensation Insurance		9,877	10,324	10,324	5,663
524		Training & Related Travel		745	3,000	940	3,000
599		Other Charges		5,669	8,500	6,783	8,500
799		Various Capital Outlay		3,499	24,800	26,247	0
		TOTAL ANIMAL CONTROL	5	258,095	324,606	305,927	327,083

ROBERTSON COUNTY, TENNESSEE
STATEMENT OF ESTIMATED EXPENSES
BUDGET FOR THE YEAR ENDING JUNE 30, 2023

ACCT. #		GENERAL FUND #101 DESCRIPTION	F. T. EMP.	ACTUAL FY 20-21	BUDGET FY 21-22	ACTUAL FY 21-22	BUDGET FY 22-23
55130		AMBULANCE SERVICE					
101		Administrative Officer	1	39,863	41,311	41,311	86,756
131		Medical Personnel	51	1,725,568	2,045,827	1,763,217	2,136,495
162		Clerical Personnel	4	207,744	245,450	241,513	257,727
169		Part-Time Personnel - Medical		52,841	168,222	50,170	168,222
187		Overtime Pay / Holiday Pay		1,367,377	1,503,753	1,476,410	1,565,543
201		Social Security Tax		201,727	248,283	212,723	261,314
204		State Retirement		163,766	192,968	172,733	267,070
205		Employee Insurance		0	0	0	0
212		Medicare Tax		47,178	58,066	49,750	61,114
307		Communication - Computer / Radio / Phone		24,892	25,542	26,850	28,193
317		Computer Software Maint. & Programming		9,886	10,000	27,387	10,000
318		Debt Collection Costs		3,282	5,000	3,382	5,000
320		Dues & Memberships		595	500	495	500
333		Licenses		3,500	3,500	3,500	3,500
335		Maintenance - Building / Land		42,327	43,000	43,058	43,000
336		Maintenance - Equipment / Computer / Radio		36,871	42,627	37,870	42,627
338		Maintenance - Licensed Vehicles		87,882	130,000	101,741	130,000
347		Pest Control		171	600	820	600
348		Postal Charges		554	2,000	1,312	2,000
349		Printing & Forms		0	1,500	278	1,500
350		Internet Connectivity		7,091	8,229	8,142	8,549
351	101	Rent - Building / Land		3,600	3,600	3,600	3,600
351	201	Rent - Copying Machine		1,104	1,214	1,104	1,214
359		Waste Disposal		8,752	7,000	6,535	7,000
399		Other Contracted Services - Auto Veh Locator		4,950	6,000	4,950	6,000
399	501	Other Contracted Services - 3rd Party Billing Co % of Rev		171,946	175,000	32,546	175,000
399	601	Other Contracted Services - Physicians		8,520	9,000	8,520	9,000
410		Custodial Supplies		12,110	11,000	8,174	11,000
413		Drugs & Medical Supplies		233,879	290,000	232,104	275,000
413	Oxygn	Drugs & Medical Supplies - Oxygen		0	0	0	15,000
415		Electricity		17,901	20,448	19,731	21,507
425		Gasoline		59,520	88,000	115,549	138,000
434		Natural Gas		2,974	3,699	3,336	3,636
435		Office Supplies		9,164	13,000	5,282	13,000
450		Tires & Tubes		20,549	18,000	11,733	18,000
451		Uniforms & Safety Gear		27,406	43,000	25,401	43,000
454		Water & Sewer		9,675	10,766	9,103	9,922
513		Worker's Compensation Insurance		321,579	352,399	331,885	344,290
524		Training & Related Travel		31,432	48,000	32,521	48,000
599		Other Charges		13,172	15,000	12,594	15,000
599		Other Charges - COVID		35,345	0	0	0
599	TNcar	Other Charges - Tenn Care Special Billing		79,597	75,000	15,607	75,000
718		Licensed Vehicle Capital Outlay		0	0	0	290,980
718	Lgdag	Licensed Vehicle - Governor Direct Appr Grant Funds		161,861	195,000	196,908	0
799		Various Capital Outlay		11,983	76,916	64,164	12,300
799		Various Capital Outlay - COVID		0	0	0	0
		TOTAL AMBULANCE SERVICE	56	5,270,134	6,238,420	5,404,009	6,615,159

ROBERTSON COUNTY, TENNESSEE
STATEMENT OF ESTIMATED EXPENSES
BUDGET FOR THE YEAR ENDING JUNE 30, 2023

ACCT. #		GENERAL FUND #101 DESCRIPTION	F. T. EMP.	ACTUAL FY 20-21	BUDGET FY 21-22	ACTUAL FY 21-22	BUDGET FY 22-23
55710		**LITTER GRANT PROGRAM**					
149		Laborers	1	28,881	30,121	29,903	31,620
187		Overtime Pay		0	5,000	2,245	7,500
201		Social Security Tax		1,764	2,178	1,962	2,425
204		State Retirement		1,445	1,766	1,608	2,582
212		Medicare Tax		412	510	459	567
338		Maintenance - Licensed Vehicles		0	0	0	0
399	701	Other Contracted Services - Recycling Education		15,000	18,000	17,648	18,000
425		Gasoline		353	1,350	2,141	2,462
513		Worker's Compensation Insurance		1,497	1,604	1,604	2,446
599		Other Charges		1,123	4,785	1,827	5,000
		TOTAL LITTER GRANT PROGRAM	1	50,475	65,314	59,397	72,602
57100		**AGRICULTURE EXTENSION CENTER**					
309	101	Contracts With Govt. Agencies - Agriculture Ext. Ctr.		152,400	168,013	134,805	162,037
336		Maintenance - Equipment / Computer / Radio		642	1,900	668	1,900
350		Internet Connectivity		2,152	2,282	2,252	2,624
355		Travel Conducting Business		0	500	0	500
359		Waste Disposal		312	312	312	400
415		Electricity		9,383	14,324	9,306	15,040
434		Natural Gas		1,947	2,534	2,399	2,660
435		Office Supplies		0	3,373	3,210	3,373
454		Water & Sewer		2,352	2,688	2,337	2,822
		TOTAL AGRICULTURAL EXTENSION SERVICE	0	169,188	195,926	155,289	191,356
58400		**OTHER CHARGES**					
205		Employee Insurance		2,830,743	3,142,111	2,869,892	3,142,111
210		Unemployment Compensation		6,167	12,000	1,114	7,000
305		Audit Services		26,513	29,960	29,849	30,750
308		Consultants - Payroll, A.J. Gallagher Consultant FY2022		0	40,000	24,752	49,016
322		Evaluation & Testing - Drug Free Workplace		5,087	8,000	6,220	8,000
351	101	Rentals - Building / Land - District Attorney		4,800	4,800	4,800	4,800
358		Motel Tax For Industrial Development Board		601,585	1,022,000	979,867	1,430,000
399	101	Other Contracted Services - Autopsies		192,600	205,200	137,575	198,112
399	102	Other Contracted Services - Medical Examiner		20,051	20,300	18,000	20,300
399	157	Other Cont. Serv. - E-911 Dispatcher Employees		820,236	754,455	754,455	795,626
399	159	Other Contracted Services - TRANE		25,863	29,463	26,639	29,463
506		Liability, Property & Vehicle Insurance		470,433	494,855	483,686	597,140
510		Trustee's Commission		497,196	558,382	520,976	571,398
515		Liability Claims Deductible		17,912	40,000	47,938	48,000
599		Other Charges		18,461	21,238	17,730	21,238
599	107	Other Charges - Mental Health Evaluation - New St. Req.		0	1,000	0	1,000
599	108	Other Charges - HUD Fed through State Reimb. Grant		0	0	0	0
599	109	Other Charges - Relax & Ride / Citizens to Nashville		15,000	15,000	15,000	15,000
599	404	Other Charges - TN Dept Safe Bldg / EMIF Grant FY20		(6,904)	25,000	19,378	25,000
599	406	Other Charges - Cremation of Unclaimed Persons		350	2,000	350	2,000
599	407	Other Charges - Wellness Prog / Blue Cross Donate		0	4,105	0	4,105
599	408	Other Charges - THDA Grant		0	0	0	0
599	409	Other Charges - Software Support for ACA - IRS - 1095C		0	6,963	5,856	6,963
732		Building Purchase - Bldg Across Street from RobCo Off Bldg		1,154	0	0	0
799		Various Capital Outlay - GIS - Mapping		51,300	51,300	51,300	51,300
		TOTAL OTHER CHARGES	0	5,598,547	6,488,132	6,015,377	7,058,323

ROBERTSON COUNTY, TENNESSEE
STATEMENT OF ESTIMATED EXPENSES
BUDGET FOR THE YEAR ENDING JUNE 30, 2023

ACCT. #		GENERAL FUND #101 DESCRIPTION	F. T. EMP.	ACTUAL FY 20-21	BUDGET FY 21-22	ACTUAL FY 21-22	BUDGET FY 22-23
58500		**CONTRIBUTIONS TO AGENCIES**					
316	100	Adams Senior Citizens' Center		500	500	500	500
316	175	Byrum - Porter Senior Center, Inc.		10,000	10,000	10,000	10,000
316	190	Centerstone, Incorporated		10,000	10,000	10,000	10,000
316	260	Court Appointed Special Advocate		4,000	4,000	4,000	5,000
316	350	Stokes Brown Public Library		443,940	443,940	443,940	453,940
316	490	Master's Table Soup Kitchen		6,500	6,500	6,500	6,500
316	500	Mid Cumberland Community Action Agency		1,000	1,000	1,000	1,000
316	525	Mid C. H. Res. Agency - Dues		7,291	7,291	7,291	7,291
316	550	Mid C. H. Res. Agency - Homemaker Program		5,000	5,000	5,000	5,000
316	600	Mid C. H. Res. Agency - Meals On Wheels		15,000	15,000	15,000	15,000
316	625	Mid C. H. Res. Agency - Ombudsman Program		1,700	1,700	1,700	1,700
316	650	Mid C. H. Res. Agency - Transportation		5,000	5,000	5,000	0
316	675	Mid C. H. Res. Agency - YouthCAN		5,000	5,000	5,000	0
316	700	Montgomery/Robertson Community Corrections		22,973	22,973	22,973	22,973
316	725	Robertson County Airport		0	0	0	0
316	750	Robertson County Fair Board		0	0	0	0
316	810	Robertson County Reads Program		17,250	17,250	17,250	17,250
316	825	Robertson County Senior Citizens' Center		10,000	10,000	10,000	10,000
316	875	Robertson County Volunteers		1,000	1,000	1,000	1,000
316	900	Robertson County Historical Society - One-Time FY2022		0	5,000	5,000	0
316	925	Secure, Inc.		0	0	0	0
316	930	Tennessee Department of Agriculture - Foresty Division		2,000	2,000	2,000	2,000
316	950	Tennessee Department of Health - Was Transfer to D/S, 590.501		37,500	37,500	37,500	37,500
316	975	Tennessee Rehabilitation Center		1,800	1,800	1,800	1,800
316	980	H. A. T. S., Incorporated		5,000	5,000	5,000	5,000
316	985	Transit Alliance of Middle Tennessee		1,500	1,500	1,500	1,500
316	995	White House Library-County's Donation-Final Pay FY26		25,000	25,000	25,000	25,000
		TOTAL CONTRIBUTIONS TO AGENCIES	0	638,954	643,954	643,954	639,954
99100		**OPERATING TRANSFERS**					
590	ADDTL	Oper. Trf To Gen Cap Proj Fund - Additional For Cap Proj		400,000	0	0	0
590	PLUME	Oper. Trf To Gen Cap Proj Fund - Sheriff Dept Plumb Proj		230,000	75,000	75,000	0
590	601	Oper. Trf To Gen Cap Proj Fund - Solid Waste Safety Proj		626,889	0	0	0
590	ELECT	Oper. Trf To Gen Cap Proj Fund - Elect Machine Room Proj		400,000	0	0	0
		TOTAL OPERATING TRANSFERS	0	1,656,889	75,000	75,000	0
		TOTAL EXPENSE FOR GENERAL FUND #101	356	37,133,279	40,779,764	37,019,912	42,330,000

BLANK PAGE

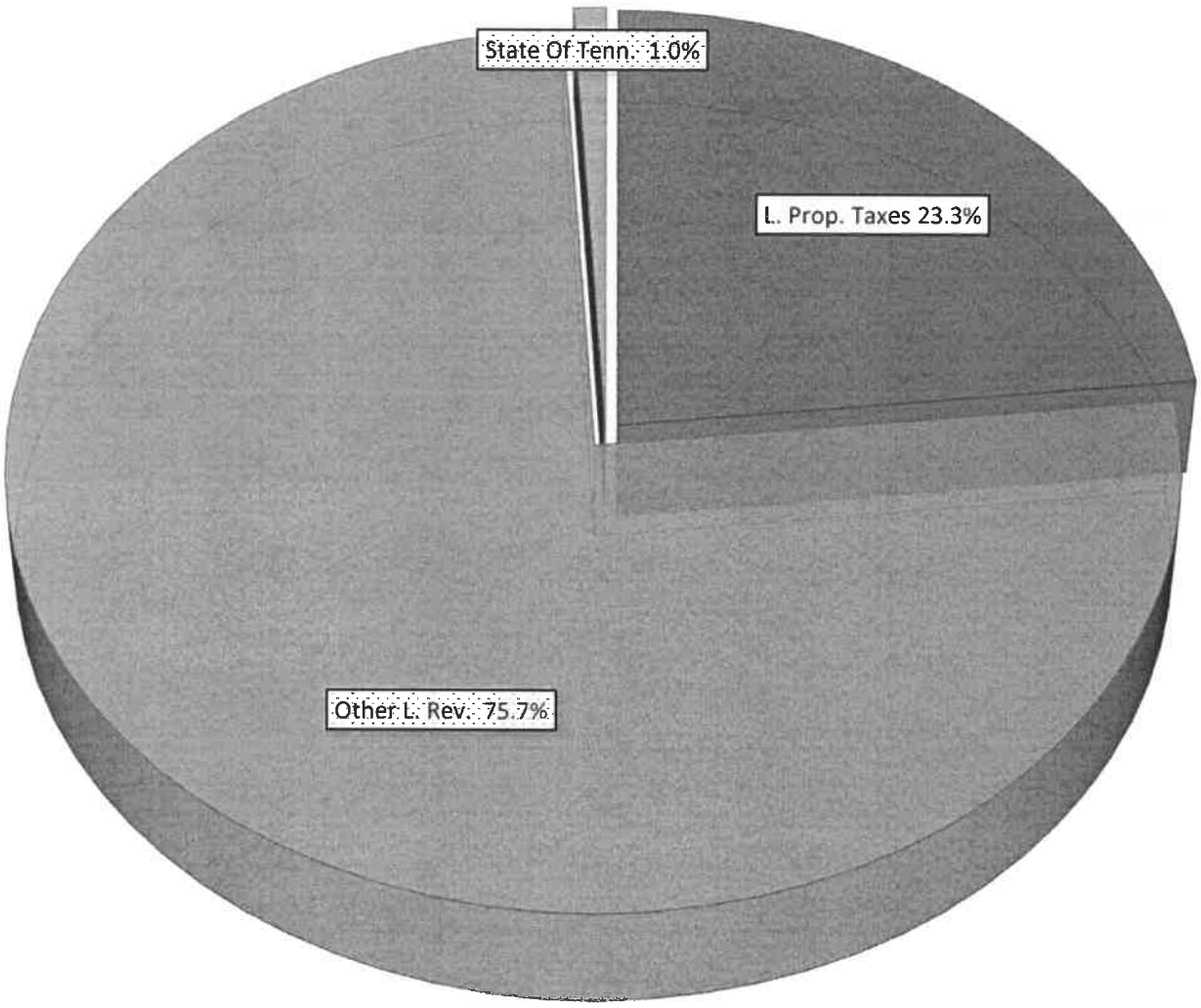
SOLID WASTE/SANITATION FUND BUDGET

BLANK PAGE

ROBERTSON COUNTY, TENNESSEE
STATEMENT OF ESTIMATED FUND BALANCE
BUDGET FOR THE YEAR ENDING JUNE 30, 2023

SOLID WASTE/SANITATION FUND #116 DESCRIPTION	ACTUAL FY 20-21	BUDGET FY 21-22	ACTUAL FY 21-22	BUDGET FY 22-23
REVENUES				
Local Property Taxes	941,860	931,830	974,021	970,394
Other Local Revenues	2,982,547	3,043,470	3,183,696	3,149,606
State Of Tennessee	47,606	40,000	52,856	40,000
Other Sources	0	0	0	0
Total Revenues	3,972,013	4,015,300	4,210,573	4,160,000
EXPENSES				
Salaries	566,410	593,059	530,128	621,554
Other Costs	3,018,605	3,542,241	3,140,164	3,653,446
Total Expenses	3,585,015	4,135,300	3,670,292	4,275,000
FUND BALANCE				
Excess Revenues (Expenses)	386,998	(120,000)	540,281	(115,000)
Beginning Total Fund Balance - July 1	962,062	1,349,060	1,349,060	1,889,341
Ending Total Fund Balance - June 30	1,349,060	1,229,060	1,889,341	1,774,341
Reserved Fund Balance - June 30	0	0	(100,000)	(100,000)
Unreserved Fund Balance - June 30	1,349,060	1,229,060	1,789,341	1,674,341

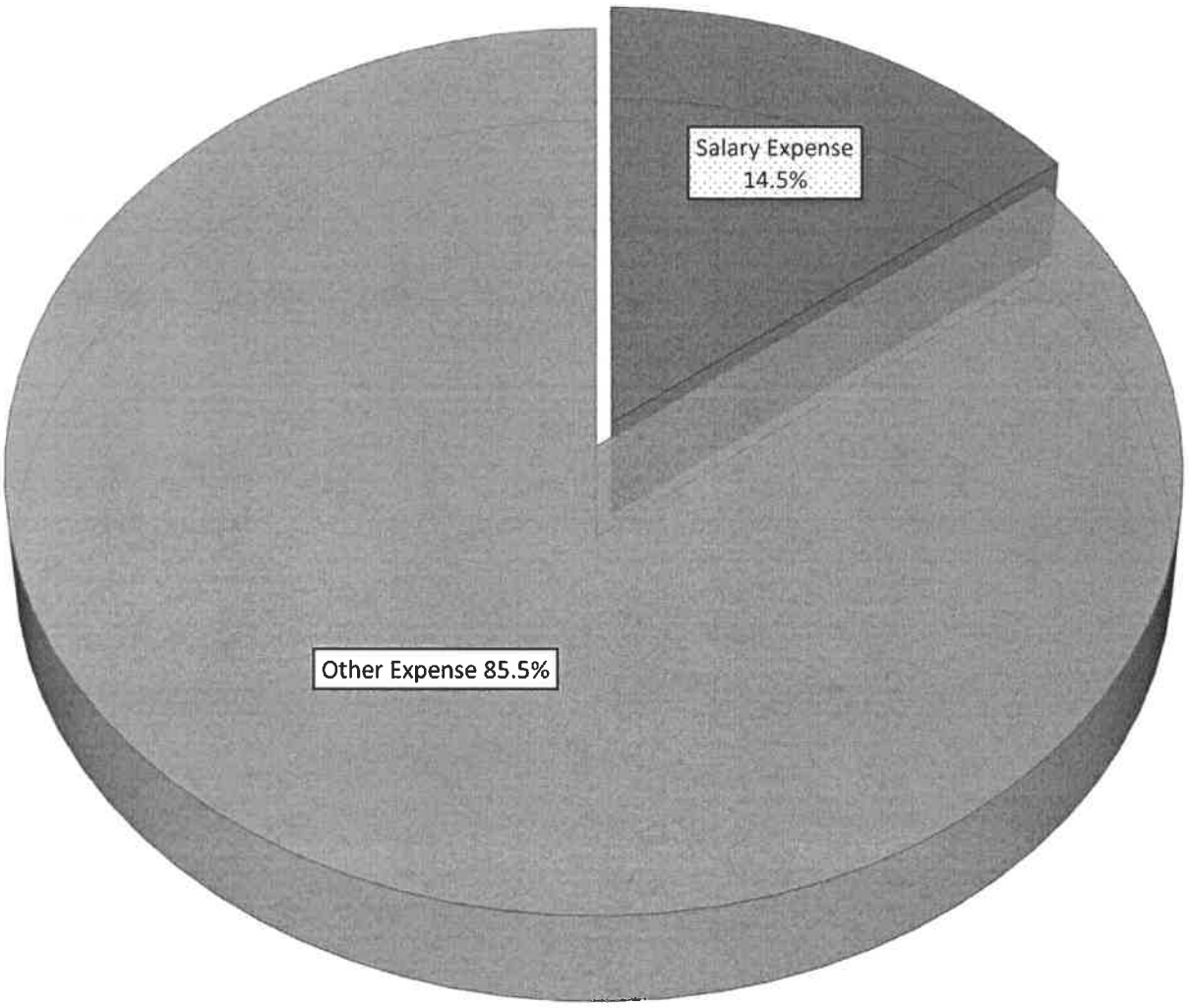
SOLID WASTE/SANITATION FUND REVENUES
FISCAL YEAR 2022-2023 BUDGET



ROBERTSON COUNTY, TENNESSEE
STATEMENT OF ESTIMATED REVENUES
BUDGET FOR THE YEAR ENDING JUNE 30, 2023

ACCT. #		SOLID WASTE/SANITATION FUND #116 DESCRIPTION	ACTUAL FY 20-21	BUDGET FY 21-22	ACTUAL FY 21-22	BUDGET FY 22-23
		LOCAL PROPERTY TAXES				
40110		Current Property Tax Collections	907,825	905,000	951,109	955,000
40120		Trustee's P. T. Collections - Prior Year	19,563	14,900	13,544	9,345
40130		Chancery Court P. T. Collections - Prior Years	7,454	5,069	4,354	2,438
40140		Property Tax Interest & Penalty Collections	7,018	6,861	5,014	3,610
		TOTAL LOCAL PROPERTY TAXES	941,860	931,830	974,021	970,394
		OTHER LOCAL REVENUES				
43114		Disposal Fees	2,902,156	2,998,000	3,074,336	3,126,436
44145		Recycled Materials	35,728	23,170	63,278	23,170
44170		Refunds	24,238	0	23,782	0
44530		Sale of Equipment	20,425	22,300	22,300	0
		TOTAL OTHER LOCAL REVENUES	2,982,547	3,043,470	3,183,696	3,149,606
		STATE OF TENNESSEE				
46170		Solid Waste Grants	0	0	0	0
46190		Other Gen Govt Grant - Used Oil Grant	0	0	0	0
46990		Other State Revenues - Vendors Now Pay Tire Tax to the State	47,606	40,000	52,856	40,000
		TOTAL STATE OF TENNESSEE	47,606	40,000	52,856	40,000
		OTHER SOURCES (NONREVENUE)				
49700		Insurance Recovery	0	0	0	0
49800	601	Oper Transfer From Gen C Proj Fund	0	0	0	0
		TOTAL OTHER SOURCES (NONREVENUE)	0	0	0	0
		TOTAL REVENUE FOR SANITATION FUND #116	3,972,013	4,015,300	4,210,573	4,160,000

SOLID WASTE/SANITATION FUND EXPENSES
FISCAL YEAR 2022-2023 BUDGET



ROBERTSON COUNTY, TENNESSEE
STATEMENT OF ESTIMATED EXPENSES
BUDGET FOR THE YEAR ENDING JUNE 30, 2023

ACCT. #		SOLID WASTE/SANITATION FUND #116 DESCRIPTION	F. T. EMP.	ACTUAL FY 20-21	BUDGET FY 21-22	ACTUAL FY 21-22	BUDGET FY 22-23
55732		**CONVENIENCE CENTERS**					
149		Laborers	2	76,969	80,262	54,416	84,266
169		Part-Time Personnel - Laborers		113,309	135,045	115,714	141,824
187		Overtime Pay		2,471	4,000	4,356	4,000
201		Social Security Tax		11,737	13,597	10,778	14,266
204		State Retirement		3,981	4,238	2,894	5,826
205		Employee Insurance		0	0	0	0
212		Medicare Tax		2,745	3,180	2,521	3,336
307		Communication - Computer / Radio / Phone		600	672	646	672
335		Maintenance - Buildings / Land		5,121	5,000	1,334	10,000
336		Maintenance - Equipment / Computer / Radio		11,696	4,500	3,764	4,500
338		Maintenance - Licensed Vehicles		22,157	17,000	16,883	17,000
351	101	Rent - Building / Land		0	0	0	0
351	401	Rent - Other Equipment		3,120	3,100	3,572	5,600
412		Diesel Fuel		6,538	8,413	7,674	8,441
415		Electricity		6,121	7,278	6,247	6,809
425		Gasoline		1,685	4,092	1,917	4,408
450		Tires & Tubes		6,071	8,000	5,569	8,000
454		Water & Sewer		1,848	2,184	1,937	2,111
513		Worker's Compensation Insurance		11,893	12,342	12,342	7,581
599		Other Charges		45	800	0	800
799		Various Capital Outlay		9,373	25,087	25,079	10,000
		TOTAL CONVENIENCE CENTERS	2	297,480	338,790	277,643	339,440

ROBERTSON COUNTY, TENNESSEE
STATEMENT OF ESTIMATED EXPENSES
BUDGET FOR THE YEAR ENDING JUNE 30, 2023

ACCT. #		SOLID WASTE/SANITATION FUND #116 DESCRIPTION	F. T. EMP.	ACTUAL FY 20-21	BUDGET FY 21-22	ACTUAL FY 21-22	BUDGET FY 22-23
55733		TRANSFER STATION					
101		Administrative Officer	1	64,916	67,197	67,197	70,551
149		Laborers	3	107,745	112,691	111,766	118,312
162		Clerical Personnel	3	105,738	98,706	90,378	103,617
187		Overtime Pay		18,659	15,525	8,165	15,525
201		Social Security Tax		16,651	18,236	15,735	19,097
204		State Retirement		14,956	14,795	13,905	20,329
205		Employee Insurance		0	0	0	0
212		Medicare Tax		3,894	4,265	3,680	4,466
302		Advertising		0	800	192	800
306		Bank Charges - Credit Card Payments		19,642	22,000	24,277	27,919
307		Communication - Computer / Radio / Phone		3,336	5,560	2,369	4,896
321		Engineering Services		0	0	0	0
335		Maintenance - Building / Land		12,415	10,000	4,012	15,000
336		Maintenance - Equipment / Computer / Radio		105,758	45,163	16,526	50,000
338		Maintenance - Licensed Vehicles		7,382	5,000	676	5,000
348		Postal Charges		557	600	580	600
349		Printing & Forms		460	750	662	750
350		Internet Connectivity		3,562	3,760	3,598	3,758
351	201	Rent - Copying Machine		216	238	216	238
351	401	Rent - Other Equipment		520	25,000	595	25,000
359		Disposal Fees		2,404,646	2,872,000	2,635,780	2,972,000
410		Custodial Supplies		1,172	1,000	644	1,000
412		Diesel Fuel		15,255	22,448	22,361	26,833
415		Electricity		13,764	15,839	14,870	16,208
425		Gasoline		96	136	57	68
433		Lubricants		1,055	3,208	2,219	3,438
434		Natural Gas		666	994	436	475
435		Office Supplies		2,605	2,500	1,591	2,500
446		Small Tools		165	700	43	700
450		Tires & Tubes		0	2,700	0	2,700
451		Uniforms & Safety Gear		5,438	7,000	3,850	7,000
454		Water & Sewer		1,753	2,021	2,682	2,923
513		Worker's Compensation Insurance		19,415	16,621	17,697	10,149
524		Training & Related Travel		1,852	3,600	5,540	3,600
599		Other Charges		4,665	4,700	5,053	4,700
599	801	State Solid Waste Fees		6,000	6,275	6,000	8,275
799		Various Capital Outlay		919	22,300	12,680	0
		TOTAL TRANSFER STATION	7	2,965,873	3,434,328	3,096,032	3,548,428

ROBERTSON COUNTY, TENNESSEE
STATEMENT OF ESTIMATED EXPENSES
BUDGET FOR THE YEAR ENDING JUNE 30, 2023

ACCT. #		SOLID WASTE/SANITATION FUND #116 DESCRIPTION	F. T. EMP.	ACTUAL FY 20-21	BUDGET FY 21-22	ACTUAL FY 21-22	BUDGET FY 22-23
55751		**RECYCLING CENTER**					
149		Laborers	1	36,096	37,656	37,383	39,529
187		Overtime Pay		1,024	1,500	1,144	1,500
201		Social Security Tax		2,162	2,428	2,259	2,544
204		State Retirement		1,860	1,970	1,928	2,708
205		Employee Insurance		0	0	0	0
212		Medicare Tax		506	568	529	595
336		Maintenance - Equipment / Computer / Radio		20	3,800	0	3,800
338		Maintenance - Licensed Vehicles		214	0	0	0
399		Other Contracted Services - Recycle-Half with Springfield		0	0	0	0
399	701	Other Contracted Services - Recycling Education		0	0	0	0
412		Diesel Fuel		2,749	3,750	3,712	5,269
450		Tires & Tubes		3,472	0	0	0
451		Uniforms & Safety Gear		1,523	1,200	1,395	1,200
513		Worker's Compensation Insurance		2,124	2,204	2,204	1,352
799		Various Capital Outlay		10,250	0	0	10,250
		TOTAL RECYCLING CENTER	1	62,000	55,076	50,554	68,747

ROBERTSON COUNTY, TENNESSEE
STATEMENT OF ESTIMATED EXPENSES
BUDGET FOR THE YEAR ENDING JUNE 30, 2023

ACCT. #		SOLID WASTE/SANITATION FUND #116 DESCRIPTION	F. T. EMP.	ACTUAL FY 20-21	BUDGET FY 21-22	ACTUAL FY 21-22	BUDGET FY 22-23
55770		**LANDFILL POST CLOSURE**					
149		Laborers	1	37,369	38,977	38,685	40,930
187		Overtime Pay		2,114	1,500	924	1,500
201		Social Security Tax		2,322	2,510	2,337	2,631
204		State Retirement		1,979	2,036	1,982	2,800
205		Employee Insurance		0	0	0	0
212		Medicare Tax		543	587	546	615
321		Engineering Services		5,874	2,500	3,965	2,500
322		Evaluation & Testing		14,906	17,000	15,000	17,000
336		Maintenance - Equipment / Computer / Radio		5,495	7,300	1,789	7,300
351	401	Rent - Other Equipment		6,956	4,000	0	4,000
412		Diesel Fuel		5,582	8,820	9,704	13,160
446		Small Tools		67	1,000	236	1,000
450		Tires & Tubes		0	4,750	532	4,750
451		Uniforms & Safety Gear		0	400	27	400
513		Worker's Compensation Insurance		2,196	2,278	2,278	1,398
724		Site Development		8,762	24,000	10,851	24,000
799		Various Capital Outlay		5,000	0	0	0
		TOTAL LANDFILL POST CLOSURE	1	99,165	117,658	88,856	123,984
58400		**OTHER CHARGES**					
205		Employee Insurance		97,621	104,624	85,544	104,624
210		Unemployment Compensation		0	4,500	5,069	6,000
506		Liability, Property & Vehicle Insurance		15,225	15,225	15,225	15,225
510		Trustee's Commission		47,651	60,099	51,369	63,552
515		Liability Claims Deductible		0	5,000	0	5,000
		TOTAL OTHER CHARGES	0	160,497	189,448	157,207	194,401
99100		**OPERATING TRANSFERS**					
590		Operating Transfer To Other Funds-Fund 171 Cap Projects		0	0	0	0
		TOTAL OPERATING TRANSFERS	0	0	0	0	0
		TOTAL EXPENSE FOR SANITATION FUND #116	11	3,585,015	4,135,300	3,670,292	4,275,000

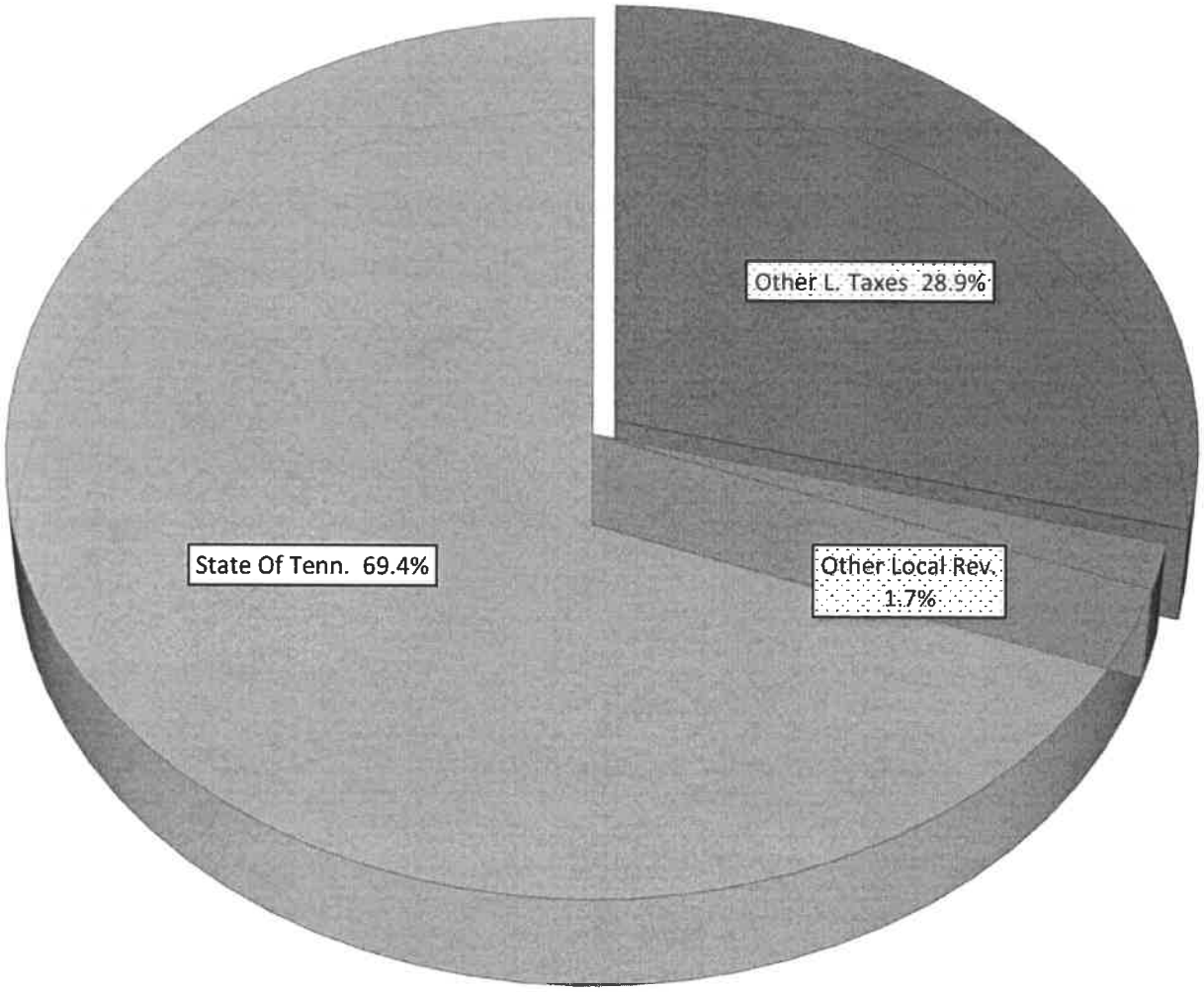
HIGHWAY FUND BUDGET

BLANK PAGE

ROBERTSON COUNTY, TENNESSEE
STATEMENT OF ESTIMATED FUND BALANCE
BUDGET FOR THE YEAR ENDING JUNE 30, 2023

HIGHWAY FUND #131 DESCRIPTION	ACTUAL FY 20-21	BUDGET FY 21-22	ACTUAL FY 21-22	BUDGET FY 22-23
REVENUES				
Other Local Taxes	1,344,264	1,320,000	1,342,824	1,341,672
Other Local Revenues	118,117	47,174	106,601	78,309
State Of Tennessee	3,302,890	2,914,826	3,212,001	3,227,019
Other Sources	0	0	0	0
Total Revenues	4,765,271	4,282,000	4,661,426	4,647,000
EXPENSES				
Salaries	1,289,124	1,582,120	1,315,799	1,692,315
Other Costs	3,224,196	3,528,880	2,984,267	3,752,685
Total Expenses	4,513,320	5,111,000	4,300,066	5,445,000
FUND BALANCE				
Excess Revenues (Expenses)	251,951	(829,000)	361,360	(798,000)
Beginning Total Fund Balance - July 1	1,835,364	2,087,315	2,087,315	2,448,675
Ending Total Fund Balance - June 30	2,087,315	1,258,315	2,448,675	1,650,675
Reserved Fund Balance - June 30	(300,000)	(300,000)	(400,000)	(400,000)
Unreserved Fund Balance - June 30	1,787,315	958,315	2,048,675	1,250,675

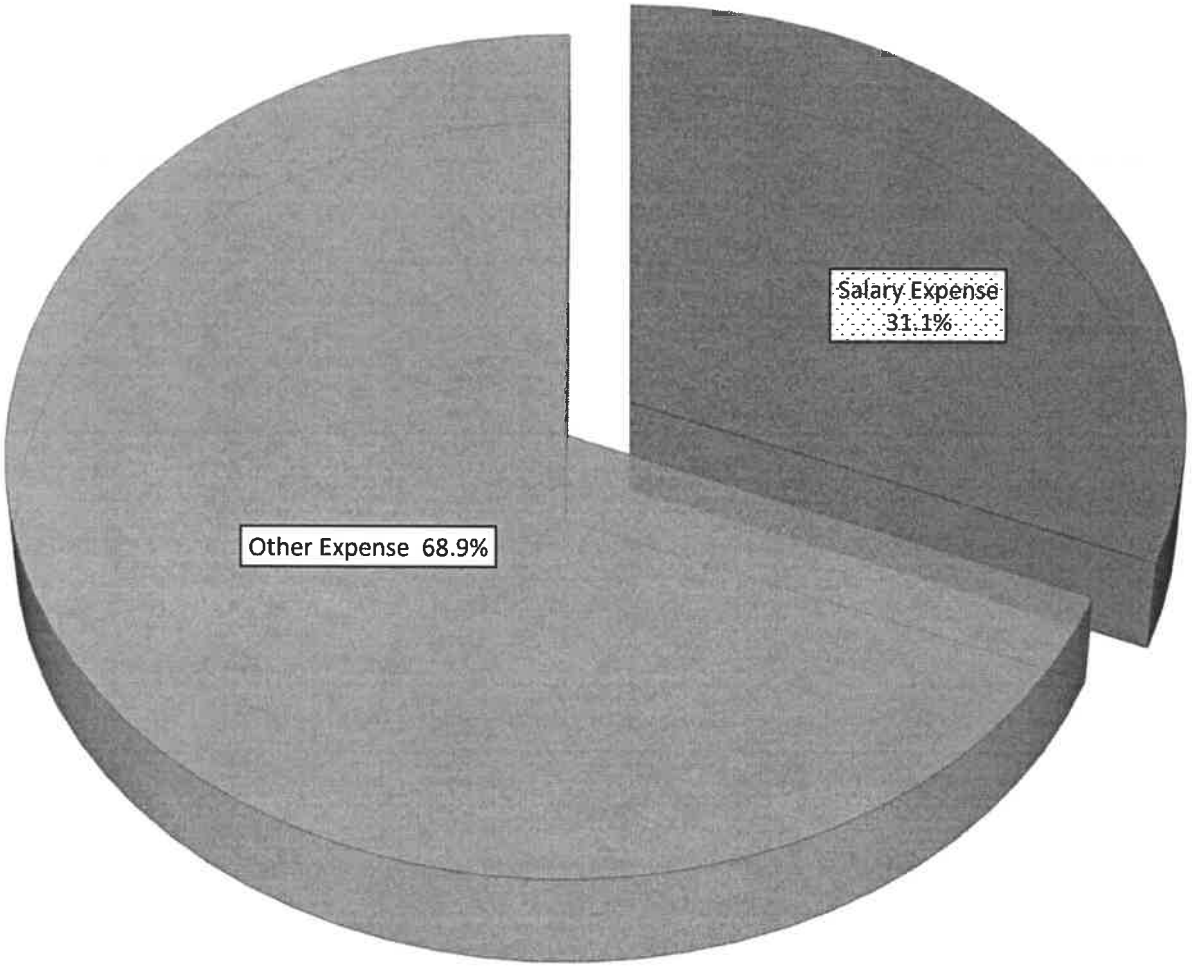
HIGHWAY FUND REVENUES
FISCAL YEAR 2022-2023 BUDGET



ROBERTSON COUNTY, TENNESSEE
STATEMENT OF ESTIMATED REVENUES
BUDGET FOR THE YEAR ENDING JUNE 30, 2023

ACCT. #	HIGHWAY FUND #131 DESCRIPTION	ACTUAL FY 20-21	BUDGET FY 21-22	ACTUAL FY 21-22	BUDGET FY 22-23
	OTHER LOCAL TAXES				
40240	Wheel Tax	1,119,491	1,117,000	1,123,151	1,123,151
40280	Mineral Severance Tax	224,773	203,000	219,673	218,521
	TOTAL OTHER LOCAL TAXES	1,344,264	1,320,000	1,342,824	1,341,672
	OTHER LOCAL REVENUES				
41590	Permits	15,800	10,046	14,700	14,700
43190	Other General Services	72,400	29,000	62,800	55,497
44145	Recycled Materials	982	750	2,422	750
44170	Refunds	22,357	7,378	19,730	7,362
44530 , 44990	Sale Of Assets / Other Local Revenues	6,578	0	6,949	0
	TOTAL OTHER LOCAL REVENUES	118,117	47,174	106,601	78,309
	STATE OF TENNESSEE				
46190 Lgdag	Other General Govt Grant - Governor's Direct Appropriation Grant	200,000	0	0	0
46410	Bridge Program	0	0	0	0
46420	State Aid Program	202,703	200,000	157,831	200,000
46920	Gasoline Tax	2,852,229	2,667,000	3,006,000	2,978,849
46930	Petroleum Special Tax	47,826	47,826	48,170	48,170
46990	Other State Revenues	132	0	0	0
47590	Other Federal Thru State	0	0	0	0
	TOTAL STATE OF TENNESSEE	3,302,890	2,914,826	3,212,001	3,227,019
	OTHER SOURCES (NONREVENUE)				
49700	Insurance Recovery	0	0	0	0
	TOTAL OTHER SOURCES (NONREVENUE)	0	0	0	0
	TOTAL REVENUE FOR HIGHWAY FUND #131	4,765,271	4,282,000	4,661,426	4,647,000

HIGHWAY FUND EXPENSES
FISCAL YEAR 2022-2023 BUDGET



ROBERTSON COUNTY, TENNESSEE
STATEMENT OF ESTIMATED EXPENSES
BUDGET FOR THE YEAR ENDING JUNE 30, 2023

ACCT. #		HIGHWAY FUND #131 DESCRIPTION	F. T. EMP.	ACTUAL FY 20-21	BUDGET FY 21-22	ACTUAL FY 21-22	BUDGET FY 22-23
61000		**ADMINISTRATION**					
101		Administrative Officer	1	103,779	105,846	105,846	143,070
162		Clerical Personnel	3	144,507	145,374	142,176	152,634
191		Board Member Fees		36,000	37,500	36,000	39,375
201		Social Security Tax		16,096	17,901	16,220	20,775
204		State Retirement		12,189	12,636	12,506	19,516
205		Employee Insurance		0	0	0	0
212		Medicare Tax		3,764	4,186	3,793	4,859
307		Communication - Computer / Radio / Phone		1,670	1,862	1,407	1,862
320		Dues & Memberships		4,010	4,010	4,010	4,010
321		Engineering Services		72	2,500	0	2,500
331		Legal Services		2,019	10,000	2,750	10,000
336		Maintenance - Equipment / Computer / Radio		0	2,200	0	2,200
347		Pest Control		420	420	420	420
348		Postal Charges		464	1,000	954	1,000
349		Printing & Forms		978	1,000	257	1,000
350		Internet Connectivity		1,545	1,623	1,924	1,391
351	201	Rent - Copying Machine		827	910	826	909
359		Waste Disposal		2,363	2,500	2,675	2,500
415		Electricity		6,631	7,325	7,425	8,093
434		Natural Gas		1,316	1,751	1,682	1,833
435		Office Supplies		1,576	4,000	1,639	4,000
454		Water & Sewer		3,743	4,160	3,831	4,176
508		Surety Bonds		0	0	0	0
513		Worker's Compensation Insurance		17,391	17,951	17,832	19,413
599		Other Charges		408	1,400	190	1,400
		TOTAL ADMINISTRATION	4	361,768	388,055	364,363	446,936
62000		**HIGHWAY MAINTENANCE**					
149		Laborers, Drivers & Operators	26	852,618	1,026,301	875,310	1,081,925
169		Part-Time Personnel - Laborers		0	20,328	0	21,340
187		Overtime Pay		18,594	80,000	13,790	80,000
201		Social Security Tax		50,903	69,851	52,046	73,362
204		State Retirement		43,557	55,647	44,455	76,687
205		Employee Insurance		0	0	0	0
212		Medicare Tax		11,904	16,336	12,172	17,157
402		Asphalt		1,960,759	1,515,000	1,675,295	1,515,000
402	Lgdag	Asphalt - Lgdag		0	0	0	0
409		Crushed Stone		113,262	250,000	50,849	250,000
438		Pipe		19,880	25,000	7,014	25,000
443		Road Signs		9,104	15,000	6,904	15,000
513		Worker's Compensation Insurance		67,920	70,047	70,388	68,554
599		Other Charges		1,231	18,000	20	18,000
		TOTAL HIGHWAY MAINTENANCE	26	3,149,732	3,161,510	2,808,243	3,242,025

ROBERTSON COUNTY, TENNESSEE
STATEMENT OF ESTIMATED EXPENSES
BUDGET FOR THE YEAR ENDING JUNE 30, 2023

ACCT. #	HIGHWAY FUND #131 DESCRIPTION	F. T. EMP.	ACTUAL FY 20-21	BUDGET FY 21-22	ACTUAL FY 21-22	BUDGET FY 22-23
63100	**EQUIPMENT MAINTENANCE**					
142	Mechanics	3	133,032	143,619	142,079	150,819
187	Overtime Pay		594	23,152	598	23,152
201	Social Security Tax		7,890	10,340	8,422	10,786
204	State Retirement		6,696	8,389	7,125	11,482
205	Employee Insurance		0	0	0	0
212	Medicare Tax		1,845	2,418	1,970	2,523
322	Evaluation & Testing		887	2,000	740	2,000
412	Diesel Fuel		73,999	118,020	119,586	131,545
418	Equipment Parts		85,940	90,000	52,290	90,000
424	Garage Supplies		19,153	38,000	15,366	38,000
425	Gasoline		19,437	28,620	33,622	43,604
433	Lubricants		7,231	12,389	8,826	13,298
450	Tires & Tubes		19,374	40,000	33,150	40,000
513	Worker's Compensation Insurance		9,756	10,369	10,053	10,079
599	Other Charges		327	2,000	1,841	2,000
	TOTAL EQUIPMENT MAINTENANCE	3	386,161	529,316	435,668	569,288
65000	**OTHER CHARGES**					
205	Employee Insurance		256,986	300,000	248,839	300,000
210	Unemployment Compensation		0	1,000	0	1,000
506	Liability, Property & Vehicle Insurance		57,093	57,093	57,093	57,093
510	Trustee's Commission		42,890	49,026	44,812	53,658
515	Liability Claims Deductible		0	5,000	0	5,000
599	Other Charges		0	0	0	0
	TOTAL OTHER CHARGES	0	356,969	412,119	350,744	416,751
68000	**CAPITAL OUTLAY**					
705	Bridge Construction Capital Outlay		0	100,000	0	100,000
726	State Aid Projects Capital Outlay		207,987	225,000	162,683	375,000
790	Equipment Capital Outlay		38,368	250,000	155,762	250,000
799	Various Capital Outlay		12,335	45,000	22,603	45,000
	TOTAL CAPITAL OUTLAY	0	258,690	620,000	341,048	770,000
	TOTAL EXPENSE FOR HIGHWAY FUND #131	33	4,513,320	5,111,000	4,300,066	5,445,000

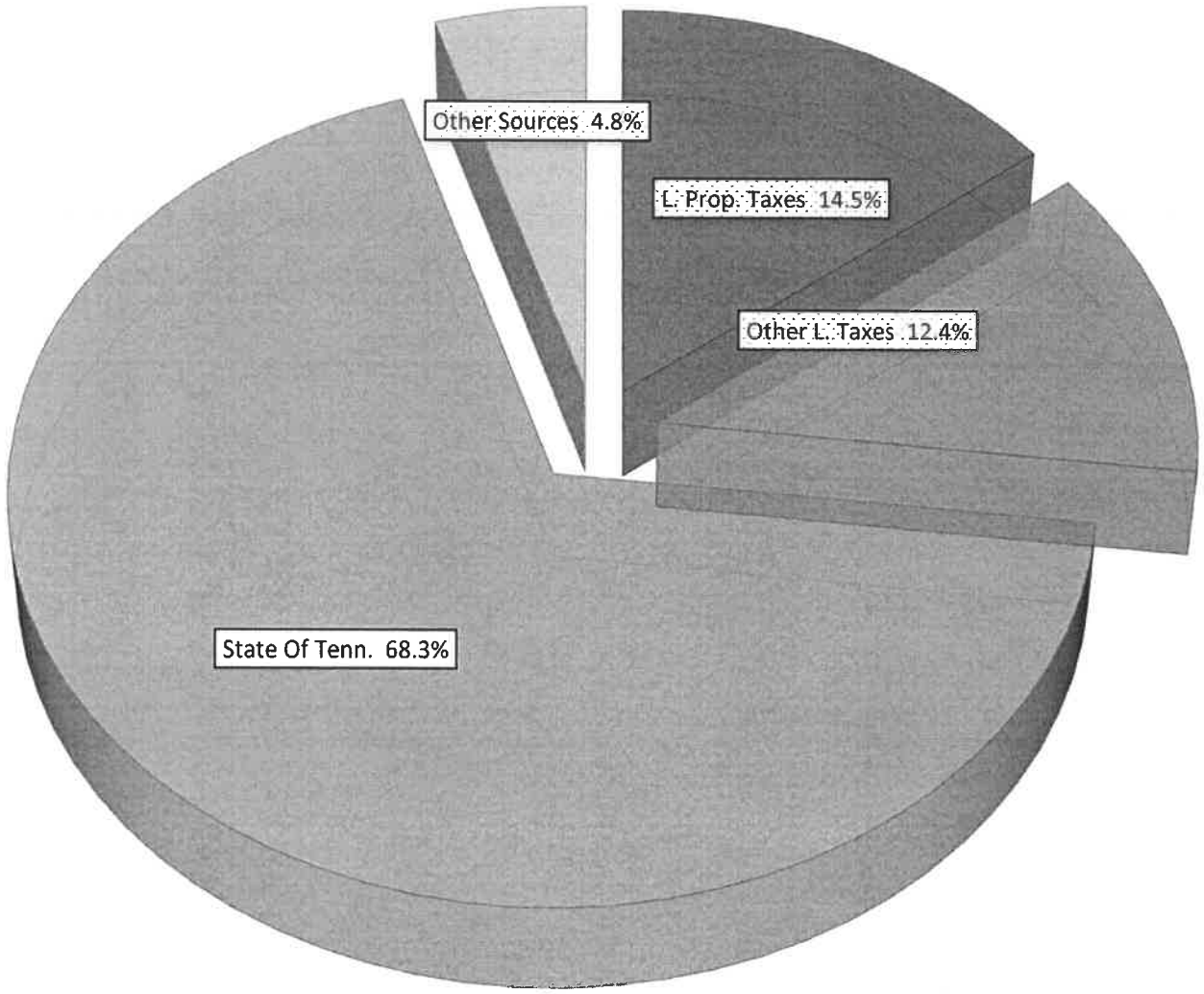
SCHOOL FUND BUDGET

BLANK PAGE

ROBERTSON COUNTY, TENNESSEE
STATEMENT OF ESTIMATED FUND BALANCE
BUDGET FOR THE YEAR ENDING JUNE 30, 2023

SCHOOL FUND #141 DESCRIPTION	ACTUAL FY 20-21	BUDGET FY 21-22	ACTUAL FY 21-22	BUDGET FY 22-23
REVENUES				
Local Property Taxes	17,882,242	17,895,000	18,450,994	18,795,000
Other Local Taxes	18,272,834	14,695,000	19,535,226	16,025,000
State Of Tennessee	81,814,601	86,577,959	86,062,261	88,604,173
Other Sources	7,241,051	9,768,385	10,777,770	6,268,188
Total Revenues	125,210,728	128,936,344	134,826,251	129,692,361
EXPENSES				
Salaries	58,040,240	61,368,953	60,216,770	67,823,935
Other Costs	62,259,399	70,722,199	68,754,541	68,623,235
Total Expenses	120,299,639	132,091,152	128,971,311	136,447,170
FUND BALANCE				
Excess Revenues (Expenses)	4,911,089	(3,154,808)	5,854,940	(6,754,809)
Beginning Total Fund Balance - July 1	15,027,320	19,938,409	19,938,409	25,793,349
Ending Total Fund Balance - June 30	19,938,409	16,783,601	25,793,349	19,038,540
Reserved Fund Balance - June 30	(881,363)	(881,363)	(961,994)	(961,994)
Unreserved Fund Balance - June 30	19,057,046	15,902,238	24,831,355	18,076,546

SCHOOL FUND REVENUES
FISCAL YEAR 2022-2023 BUDGET



ROBERTSON COUNTY, TENNESSEE
STATEMENT OF ESTIMATED REVENUES
BUDGET FOR THE YEAR ENDING JUNE 30, 2023

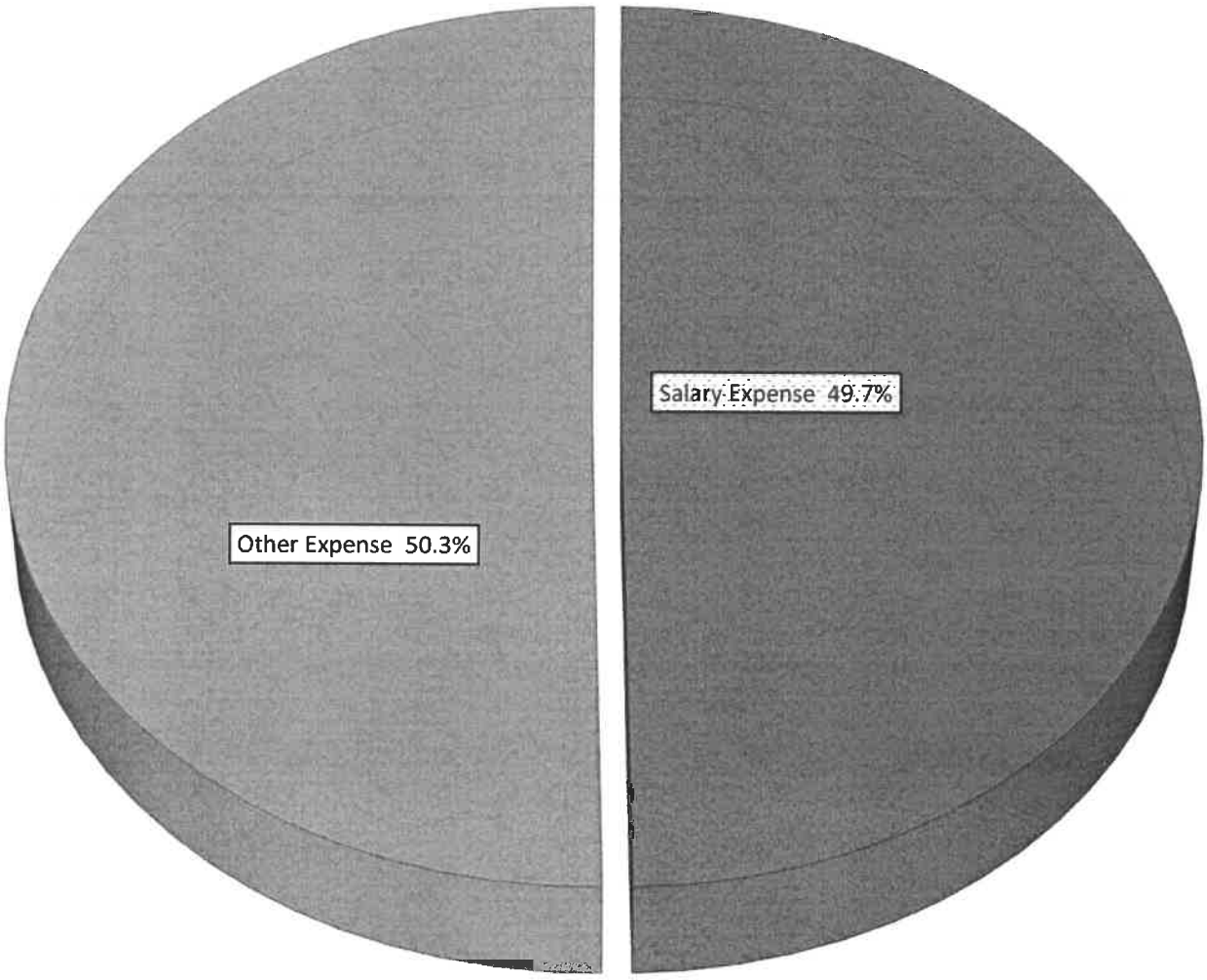
ACCT. #	SCHOOL FUND #141 DESCRIPTION	ACTUAL FY 20-21	BUDGET FY 21-22	ACTUAL FY 21-22	BUDGET FY 22-23
	LOCAL PROPERTY TAXES				
40110	Current Property Tax Collections	16,340,582	16,290,000	17,120,989	17,190,000
40120	Trustee's P. T. Collections - Prior Year	352,115	350,000	243,765	350,000
40130	Chancery Court P. T. Collections - Prior Years	134,162	205,000	78,369	205,000
40140	Property Tax Interest & Penalty	126,328	150,000	90,242	150,000
40161	Payments In Lieu Of Property Tax - T.V.A.	929,055	900,000	917,629	900,000
	TOTAL LOCAL PROPERTY TAXES	17,882,242	17,895,000	18,450,994	18,795,000
	OTHER LOCAL TAXES				
40210	Sales Tax	17,255,785	14,000,000	18,387,755	15,000,000
40270	Business Tax	951,759	620,000	1,074,885	950,000
40275	Mixed Drink Tax	65,290	75,000	72,586	75,000
40350	Interstate Telecommunications Tax	0	0	0	0
	TOTAL OTHER LOCAL TAXES	18,272,834	14,695,000	19,535,226	16,025,000
	LICENSES & PERMITS				
41110	Marriage Licenses	3,007	2,800	4,950	3,500
	TOTAL LICENSES & PERMITS	3,007	2,800	4,950	3,500
	EDUCATIONAL CHARGES				
43511	Regular Day Students Tuition	33,142	24,000	35,880	34,000
43513	Summer School Tuitions	70	4,500	0	0
43517	Tuition - Other	837,435	750,000	930,016	950,000
43570	Receipts From Individual Schools	42,535	100,000	85,438	100,000
43990	Other Charges For Services	18,416	35,000	11,962	35,000
	TOTAL EDUCATIONAL CHARGES	931,598	913,500	1,063,296	1,119,000
	OTHER LOCAL REVENUES				
44146	E-Rate Funding	0	0	0	0
44170	Miscellaneous Refunds	48,060	20,000	27,698	20,000
44530	Sale of Equipment	0	2,500	0	0
44560	Damages Recovered	1,848	2,500	1,210	2,500
44570	Contributions & Gifts	12,659	16,046	16,242	15,000
44990	Other Local Revenues	85,234	172,000	250,501	200,000
	TOTAL OTHER LOCAL REVENUES	147,801	213,046	295,651	237,500

ROBERTSON COUNTY, TENNESSEE
STATEMENT OF ESTIMATED REVENUES
BUDGET FOR THE YEAR ENDING JUNE 30, 2023

ACCT. #		SCHOOL FUND #141 DESCRIPTION	ACTUAL FY 20-21	BUDGET FY 21-22	ACTUAL FY 21-22	BUDGET FY 22-23
		STATE OF TENNESSEE				
46511		Basic Education Program	78,600,106	81,533,000	81,606,723	85,889,000
46515		Early Childhood Education	1,044,946	1,055,573	1,061,482	1,255,573
46520		School Food Service	59,887	60,000	58,451	60,000
46590		Other State Education Funds - (Salary Equity Funds)	92,863	92,800	92,863	92,800
46590	BRI	Other State Education Funds - (Bridge Camp)	87,146	210,209	460,047	0
46590	FRC	Other State Education Funds - (Family Resource Centers)	29,612	30,000	29,612	30,000
46590	LRN	Other State Education Funds - (Learning Camp) - Includes LT2	530,813	268,054	1,079,475	0
46590	STR	Other State Education Funds - STR	0	168,172	308,245	0
46591		Coordinated School Health	101,000	101,000	101,000	101,000
46610		Career Ladder Program	132,580	130,000	122,135	130,000
46820		Income Tax	78,744	100,000	3,444	100,000
46852		State Revenue Sharing	199,913	175,000	199,194	190,000
46980		Other State Grants - Gear Up Grant	174,373	124,800	139,969	124,800
46980	ELN	Other State Education Funds - ELN	0	40,000	40,000	0
46980	HQI	Other State Grants - HQI	0	83,000	82,741	0
46980	PreK	Other State Grants - PRE K PILOT	88,408	0	0	0
46981		Safe Schools	556,060	586,970	586,970	587,000
46990		Other State Revenues	38,150	202,630	89,910	44,000
46990	BRI	Other State Revenues - BRI	0	358,894	0	0
46990	LRN	Other State Revenues - LRN	0	806,420	0	0
46990	LT2	Other State Revenues - LT2	0	221,031	0	0
46990	STR	Other State Revenues - STR - STREAM	0	230,406	0	0
		TOTAL STATE OF TENNESSEE	81,814,601	86,577,959	86,062,261	88,604,173
		FEDERAL GOVERNMENT				
47111		Lunch Program - Transfer To Cafeterias - See 73100-343	3,317,694	5,731,800	5,730,922	3,100,000
47113		Breakfast Program - Transfer To Cafeterias - See 73100-342	1,447,088	2,017,600	2,017,021	1,200,000
47114		USDA-Other (Snack) Program-Transfer To Cafeterias - 73100-345	288	0	0	0
47114	FFVP	USDA-Other (FFVP) Program-Transfer To Cafeterias - 73100-345	76,490	50,000	9,236	50,000
47114	SSO	USDA-Other (SSO) Program-Transfer To Cafeterias - 73100-345	0	65,282	65,281	0
47114	CPEBT	USDA-Other (CPEBT) Program-Transfer To Cafeterias - 73100-34	0	5,814	5,814	0
47114	REBAT	USDA-Other (REBAT) Program-Transfer To Cafeterias - 73100-34	26,989	15,188	15,188	15,188
47143		Special Education Grant	268,448	359,429	359,429	300,000
47301		COVID-19 Grant #1 - Unemployment Reimb.	32,637	0	0	0
47304		COVID-19 Grant #4 - Technology	260,931	0	0	0
47305	47309	COVID-19 Grant #5-Internet ConnectivityFY2021, Grant D - FY202	60,000	0	150,000	0
47590		Other Federal Thru State - BRI - Bridge	0	55,878	115,016	0
47590		Other Federal Thru State - LRN - Learn	0	71,254	231,991	0
47590		Other Federal Thru State - STR - Stream	0	44,703	131,552	0
47640		ROTC Reimbursement	81,619	87,091	86,000	85,000
		TOTAL FEDERAL GOVERNMENT	5,572,184	8,504,039	8,917,450	4,750,188
		OTHER GOVERNMENTS AND CITIZENS GROUPS				
48140		Contracted Services	81,389	92,000	100,000	108,000
48140	SNP	Contracted Services - SNP	2,333	8,000	13,129	0
		TOTAL OTHER GOVERNMENTS AND CITIZENS	83,722	100,000	113,129	108,000
		OTHER SOURCES (NONREVENUE)				
49700		Insurance Recovery	275,787	35,000	73,110	50,000
49800		Transfer In From Fund 142	226,952	0	310,184	0
		TOTAL OTHER SOURCES (NONREVENUE)	502,739	35,000	383,294	50,000
		TOTAL REVENUE FOR SCHOOL FUND #141	125,210,728	128,936,344	134,826,251	129,692,361

BLANK PAGE

SCHOOL FUND EXPENSES
FISCAL YEAR 2022-2023 BUDGET



ROBERTSON COUNTY, TENNESSEE
STATEMENT OF ESTIMATED EXPENSES
BUDGET FOR THE YEAR ENDING JUNE 30, 2023

ACCT. #		SCHOOL FUND #141 DESCRIPTION	F. T. EMP.	ACTUAL FY 20-21	BUDGET FY 21-22	ACTUAL FY 21-22	BUDGET FY 22-23
71100		REGULAR EDUCATION PROGRAM					
116		Teachers	663	30,968,301	33,118,500	32,746,986	35,500,000
117		Career Ladder Program		74,238	65,500	65,000	60,000
128		Homebound Teachers - Part-Time		1,316	10,000	10,774	6,000
163		Educational Assistants	81	1,241,306	1,516,029	1,496,854	1,600,000
189		Other Full-Time Salaries	1	68,384	73,000	72,822	76,200
189	BRI	Other Full-Time Salaries - BRI		0	90,570	86,789	0
189	LRN	Other Full-Time Salaries - LRN		413,851	281,865	281,865	0
189	STR	Other Full-Time Salaries - STR		0	180,478	180,476	0
189	FRC	Other Full-Time - FRC	1	51,804	53,000	52,812	57,100
195		Substitute Teachers - Certified - Part-Time		132,588	221,000	219,751	225,000
198		Substitute Teachers - Non Certified - Part-Time		385,375	417,000	410,455	425,000
201		Social Security Tax		1,947,962	2,112,800	2,048,785	2,350,600
201	FRC	Social Security Tax - FRC		3,103	3,300	3,163	3,600
201	BRI	Social Security Tax - BRI		0	9,082	8,760	0
201	LRN	Social Security Tax - LRN		0	26,430	26,531	0
201	STR	Social Security Tax - STR		0	4,381	3,819	0
204		State Retirement		2,907,196	3,098,400	3,024,435	3,406,355
204	FRC	State Retirement - FRC		2,606	2,700	2,656	2,900
204	BRI	State Retirement - BRI		0	16,362	13,986	0
204	LRN	State Retirement - LRN		6,977	49,360	43,336	0
204	STR	State Retirement - STR		0	8,720	8,643	0
206		Life Insurance		50,004	52,000	50,524	52,000
207		Medical Insurance		8,623,689	9,194,300	9,168,295	9,700,000
207	FRC	Medical Insurance - FRC		7,286	7,600	7,571	8,000
208		Dental Insurance		226,744	235,000	226,519	235,000
210		Unemployment Compensation		76,700	3,700	3,712	20,000
212		Medicare Tax		460,402	495,000	483,795	550,500
212	BRI	Medicare Tax - BRI		0	4,883	2,049	0
212	LRN	Medicare Tax - LRN		0	8,801	6,205	0
212	STR	Medicare Tax - STR		0	893	893	0
212	FRC	Medicare Tax - FRC		726	800	740	900
217		Retirement - Hybrid Stabilization		217,368	250,000	250,741	260,000
312	LRN	Contract With Private Agencies - LRN		0	52,447	52,446	0
330		Operating Lease Payments		65,420	80,000	63,997	80,000
336		Maintenance - Equipment / Computer / Radio		14,872	15,000	17,110	15,000
399	BRI	Other Contracted Services - BRI		969	2,904	1,768	0
399	LRN	Other Contracted Services - LRN		1,958	5,863	4,906	0
399		Other Contracted Services		588,989	198,445	133,129	160,000
429	BRI	Instructional Supplies - BRI		78,172	28,040	0	0
429	LRN	Instructional Supplies - LRN		8,004	53,776	0	0
429	STR	Instructional Supplies - STR & AHA		0	4,510	0	0
429		Instructional Supplies		555,170	1,106,006	1,055,020	560,000
430		Textbooks - Electronic		110,261	135,000	121,527	125,000
449		Textbooks		763,747	1,000,000	999,778	750,000
499		Other Supplies		16,949	25,000	13,245	15,000
599		Other Charges		41,206	50,200	43,434	50,200
599	FRC	Other Charges - FRC		498	2,146	1,439	500
599	SSMS	Other Charges - SSMS		165,717	152,300	151,183	140,000
709		Data Processing Capital Outlay		1,256,148	1,000,000	997,225	1,000,000
722		Regular Education Capital Outlay		36,925	50,000	49,800	50,000
		TOTAL REGULAR EDUCATION PROGRAM	746	51,572,931	55,573,091	54,715,749	57,484,855

ROBERTSON COUNTY, TENNESSEE
STATEMENT OF ESTIMATED EXPENSES
BUDGET FOR THE YEAR ENDING JUNE 30, 2023

ACCT. #	SCHOOL FUND #141 DESCRIPTION	F. T. EMP.	ACTUAL FY 20-21	BUDGET FY 21-22	ACTUAL FY 21-22	BUDGET FY 22-23
71150	**ALTERNATIVE EDUCATION PROGRAM**					
116	Teachers	11.5	259,651	383,500	378,302	546,800
117	Career Ladder Program		2,500	2,000	2,000	1,000
163	Educational Assistants	2	25,368	27,000	26,675	46,700
189	Other Full-Time Salaries	3	111,147	124,000	121,585	142,500
201	Social Security Tax		23,792	32,000	31,276	45,700
204	State Retirement		37,496	50,500	48,950	59,700
206	Life Insurance		389	630	529	630
207	Medical Insurance		86,211	125,000	120,620	202,000
208	Dental Insurance		1,954	3,510	2,768	3,100
212	Medicare Tax		5,564	8,200	7,315	10,800
217	Retirement - Hybrid Stabilization		0	1,000	776	2,500
	TOTAL ALTERNATIVE EDUCATION PROGRAM	16.5	554,072	757,340	740,796	1,061,430
71200	**SPECIAL EDUCATION PROGRAM**					
116	Teachers	75	3,770,316	3,750,000	3,477,636	4,100,000
117	Career Ladder Program		13,500	14,000	13,128	12,000
128	Homebound Teachers - Part-Time		30,321	26,000	15,160	26,000
163	Educational Assistants	46	519,469	644,000	640,428	750,000
171	Speech Pathologist	11	566,138	631,000	611,227	714,000
189	Other Full-Time Salaries - Interpreters	5	208,946	223,000	221,876	238,500
195	Substitute Teachers - Certified - Part-Time		23,673	31,000	30,637	25,000
198	Substitute Teachers - Non Certified - Part-Time		58,714	103,000	106,684	103,000
201	Social Security Tax		301,942	335,000	300,867	370,100
204	State Retirement		432,594	602,000	425,074	574,900
206	Life Insurance		5,976	6,500	5,509	6,500
207	Medical Insurance		1,288,698	1,338,500	1,295,246	1,535,000
208	Dental Insurance		31,441	35,000	28,932	35,000
210	Unemployment Compensation		0	5,000	0	5,000
212	Medicare Tax		71,707	78,500	70,695	86,700
217	Retirement - Hybrid Stabilization		33,654	35,000	30,191	35,000
312	Contracts With Private Agencies		87,671	213,429	157,398	100,000
429	Instructional Supplies		3,014	5,000	3,907	5,000
499	Other Supplies		119	1,300	1,285	1,000
725	Special Education Capital Outlay		3,184	10,000	3,950	5,000
	TOTAL SPECIAL EDUCATION PROGRAM	137	7,451,077	8,087,229	7,439,830	8,727,700

ROBERTSON COUNTY, TENNESSEE
STATEMENT OF ESTIMATED EXPENSES
BUDGET FOR THE YEAR ENDING JUNE 30, 2023

ACCT. #	SCHOOL FUND #141 DESCRIPTION	F. T. EMP.	ACTUAL FY 20-21	BUDGET FY 21-22	ACTUAL FY 21-22	BUDGET FY 22-23
71300	**VOCATIONAL EDUCATION PROGRAM**					
116	Teachers	53.5	2,241,791	2,390,000	2,378,158	2,747,500
163	Educational Assistants	0	14,324	16,100	15,579	0
195	Substitute Teachers - Certified - Part-Time		1,955	14,000	11,840	8,000
198	Substitute Teachers - Non Certified - Part-Time		22,479	30,000	26,627	27,000
201	Social Security Tax		134,584	146,600	143,655	173,000
204	State Retirement		198,919	214,700	206,726	240,600
206	Life Insurance		3,130	3,400	3,234	3,500
207	Medical Insurance		528,636	548,000	540,717	635,000
208	Dental Insurance		15,534	17,000	16,211	17,000
210	Unemployment Compensation		0	100	0	100
212	Medicare Tax		31,516	35,500	33,733	40,500
217	Retirement - Hybrid Stabilization		19,615	24,500	23,818	26,000
336	Maintenance - Equipment / Computer / Radio		1,223	1,000	970	2,000
355	Travel Conducting Business		3,602	14,000	8,623	14,000
399	Other Contracted Services		6,499	22,500	22,145	54,000
429	Instructional Supplies		62,785	75,000	66,541	76,000
449	Textbooks		0	6,200	6,051	6,000
499	Other Supplies		3,434	15,000	13,436	4,000
599	Other Charges		19,993	27,200	23,748	28,000
730	Vocational Education Capital Outlay		75,837	86,800	85,318	84,000
	TOTAL VOCATIONAL EDUCATION PROGRAM	53.5	3,385,856	3,687,600	3,627,130	4,186,200
71400	**STUDENT BODY EDUCATION PROGRAM**					
117	Career Ladder		0	0	0	0
189	Other Full-Time Salaries	1	202,832	102,000	101,984	103,700
201	Social Security Tax		12,080	6,200	6,195	6,500
204	State Retirement		20,831	10,600	10,504	9,100
206	Life Insurance		204	100	80	100
207	Medical Insurance		48,292	21,000	20,779	19,000
208	Dental Insurance		747	400	63	0
212	Medicare Tax		2,825	1,450	1,449	1,600
399	Other Contracted Services - Virtual Class		13,235,800	13,773,125	13,756,637	12,500,000
599	Other Charges		0	0	0	0
	TOTAL STUDENT BODY EDUCATION PROGRAM	1	13,523,611	13,914,875	13,897,691	12,640,000

ROBERTSON COUNTY, TENNESSEE
STATEMENT OF ESTIMATED EXPENSES
BUDGET FOR THE YEAR ENDING JUNE 30, 2023

ACCT. #		SCHOOL FUND #141 DESCRIPTION	F. T. EMP.	ACTUAL FY 20-21	BUDGET FY 21-22	ACTUAL FY 21-22	BUDGET FY 22-23
72110		**ATTENDANCE SERVICES SUPPORT**					
105		Supervisors	1	94,492	96,600	93,748	95,500
117		Career Ladder Program		1,000	1,000	1,000	1,000
189		Other Full-Time Salaries	13	399,222	504,000	489,540	570,000
201		Social Security Tax		29,248	38,000	34,708	41,500
204		State Retirement		41,186	50,800	47,150	44,000
206		Life Insurance		616	760	675	800
207		Medical Insurance		83,288	111,100	109,495	141,500
208		Dental Insurance		2,271	3,100	2,374	2,800
212		Medicare Tax		6,840	8,700	8,117	10,000
217		Retirement - Hybrid Stabilization		2,808	4,750	3,859	5,000
355		Travel Conducting Business		4,443	7,500	6,647	7,500
399		Other Contracted Services		33,329	24,500	19,815	25,000
499		Other Supplies		5,776	7,000	6,267	6,500
599		Other Charges		5,091	5,000	4,214	4,000
599		Other Charges- United Way		4,964	31,500	29,103	5,000
		TOTAL ATTENDANCE SERVICES SUPPORT	14	714,574	894,310	856,712	960,100
72120		**HEALTH SERVICES SUPPORT**					
131		Medical Personnel	23	959,048	420,840	420,840	1,071,000
189		Other Full-Time Salaries	1	32,736	34,100	33,935	38,000
189	CSH	Other Full-Time Salaries - CSH	1	64,892	68,200	68,123	71,300
201		Social Security Tax		57,915	26,641	26,641	73,200
201	CSH	Social Security Tax - CSH		3,628	4,300	3,825	4,500
204		State Retirement		87,119	39,490	39,158	101,200
204	CSH	State Retirement - CSH		6,664	7,100	7,017	6,200
206	CSH	Life Insurance - CSH		68	100	68	100
207		Medical Insurance		316,081	163,400	163,331	340,000
207	CSH	Medical Insurance - CSH		17,812	18,500	18,143	18,800
208	CSH	Dental Insurance - CSH		378	400	378	400
210		Unemployment Compensation		0	100	0	100
212		Medicare Tax		13,545	6,325	6,230	17,200
212	CSH	Medicare Tax - CSH		848	1,000	895	1,100
217		Retirement - Hybrid Stabilization		7,781	3,400	3,566	8,000
355		Travel Conducting Business		640	3,500	2,881	3,500
413		Drugs & Medical Supplies		2,093	3,500	3,462	10,000
499		Other Supplies		722	2,150	2,114	5,500
599		Other Charges - CSH		6,725	6,350	4,276	5,000
735		Health Services Capital Outlay		8,293	8,000	7,961	8,000
		TOTAL HEALTH SERVICES SUPPORT	25	1,586,988	817,396	812,844	1,783,100

ROBERTSON COUNTY, TENNESSEE
STATEMENT OF ESTIMATED EXPENSES
BUDGET FOR THE YEAR ENDING JUNE 30, 2023

ACCT. #		SCHOOL FUND #141 DESCRIPTION	F. T. EMP.	ACTUAL FY 20-21	BUDGET FY 21-22	ACTUAL FY 21-22	BUDGET FY 22-23
72130		**OTHER STUDENT SERVICES SUPPORT**					
117		Career Ladder Program		1,000	1,000	1,000	1,000
123		Guidance Personnel	30	1,335,389	1,310,700	1,306,269	1,626,700
170		School Resource Officers	6	40,019	84,641	70,764	53,800
201		Social Security Tax		81,989	89,226	81,848	104,500
204		State Retirement		121,221	120,100	117,509	144,300
206		Life Insurance		1,827	2,000	1,830	2,000
207		Medical Insurance		276,800	296,100	293,392	337,100
208		Dental Insurance		9,881	10,000	9,646	10,000
210		Unemployment Compensation		0	0	0	0
212		Medicare Tax		19,175	21,405	19,142	24,500
217		Retirement - Hybrid Stabilization		9,796	12,000	11,369	13,500
309		Contracts with Government Agencies		1,581,660	1,656,000	1,656,000	1,710,000
322		Evaluation & Testing		158,963	191,600	173,977	180,000
		TOTAL OTHER STUDENT SERVICES SUPPORT	36	3,637,720	3,794,772	3,742,746	4,207,400
72210		**REGULAR EDUCATION SUPPORT**					
105		Supervisors	5	440,608	536,900	527,192	468,000
117		Career Ladder Program		5,000	5,000	4,500	4,000
129		Librarians	20	980,107	1,020,000	1,019,715	1,139,600
162		Clerical Personnel	4	120,397	130,600	128,930	140,500
189		Other Full-Time Salaries	1	31,387	38,000	31,521	45,000
201		Social Security Tax		93,319	103,750	101,526	111,500
204		State Retirement		148,062	164,082	161,278	149,500
206		Life Insurance		1,732	2,000	1,680	2,000
207		Medical Insurance		374,257	386,600	384,278	418,500
208		Dental Insurance		8,911	9,200	8,907	9,200
210		Unemployment Compensation		0	100	0	100
212		Medicare Tax		21,824	25,462	23,744	26,100
217		Retirement - Hybrid Stabilization		3,469	4,000	3,871	5,500
355		Travel Conducting Business		2,159	10,000	5,388	5,000
399	HQI	Other Contracted Services - HQI		0	73,000	72,800	0
399	ELN	Other Contracted Services - ELN		0	40,000	40,000	0
432		Library Books		99,930	122,000	119,919	120,000
499		Other Supplies		18,318	25,000	15,591	17,000
524		Training & Related Travel		19,075	20,000	22,418	20,000
599	Pilot	Other Charges - Pilot		0	0	0	0
790		Other Capital Outlay		0	0	0	0
		TOTAL REGULAR EDUCATION SUPPORT	30	2,368,555	2,715,694	2,673,258	2,681,500

ROBERTSON COUNTY, TENNESSEE
STATEMENT OF ESTIMATED EXPENSES
BUDGET FOR THE YEAR ENDING JUNE 30, 2023

ACCT. #	SCHOOL FUND #141 DESCRIPTION	F. T. EMP.	ACTUAL FY 20-21	BUDGET FY 21-22	ACTUAL FY 21-22	BUDGET FY 22-23
72215	**ALTERNATIVE EDUCATION SUPPORT**					
105	Supervisors	0	84,164	0	0	0
201	Social Security Tax		5,015	0	0	0
204	State Retirement		5,883	0	0	0
206	Life Insurance		68	0	0	0
207	Medical Insurance		17,812	0	0	0
208	Dental Insurance		378	0	0	0
212	Medicare Tax		1,173	0	0	0
217	Retirement - Hybrid Stabilization		1,667	0	0	0
	TOTAL ALTERNATIVE EDUCATION SUPPORT	0	116,160	0	0	0
72220	**SPECIAL EDUCATION SUPPORT**					
105	Supervisors	1	94,179	95,160	87,462	99,200
124	Psychological Personnel	5	265,812	338,400	318,434	344,615
161	Secretaries	1	35,711	37,300	37,057	41,000
189	Other Full-Time Salaries	4	275,289	294,700	285,850	298,000
201	Social Security Tax		39,544	47,000	42,970	48,600
204	State Retirement		59,328	76,200	62,866	66,600
206	Life Insurance		661	700	690	700
207	Medical Insurance		133,075	165,500	151,357	158,100
208	Dental Insurance		3,651	4,400	3,812	4,400
210	Unemployment Compensation		0	100	0	100
212	Medicare Tax		9,248	11,000	10,049	11,500
217	Retirement - Hybrid Stabilization		4,637	7,000	6,199	8,000
307	Communication - Computer / Radio / Phone		218	300	219	300
336	Maintenance - Equipment / Computer / Radio		1,795	2,500	2,079	2,500
355	Travel Conducting Business		6,332	27,500	16,312	7,500
399	Other Conracted Services		0	92,000	15,643	5,000
499	Other Supplies		9,732	3,000	2,983	3,000
524	Training & Related Travel		1,220	6,000	4,588	5,000
790	Other Capital Outlay		0	0	0	0
	TOTAL SPECIAL EDUCATION SUPPORT	11	940,432	1,208,760	1,048,570	1,104,115

ROBERTSON COUNTY, TENNESSEE
STATEMENT OF ESTIMATED EXPENSES
BUDGET FOR THE YEAR ENDING JUNE 30, 2023

ACCT. #	SCHOOL FUND #141 DESCRIPTION	F. T. EMP.	ACTUAL FY 20-21	BUDGET FY 21-22	ACTUAL FY 21-22	BUDGET FY 22-23
72230	**VOCATIONAL EDUCATION SUPPORT**					
105	Supervisors	1	88,664	91,800	90,455	94,100
117	Career Ladder Program		1,000	1,000	1,000	1,000
161	Secretaries	2	22,764	24,000	23,999	55,500
189	Other Salaries & Wages	1	0	59,000	57,701	61,100
201	Social Security Tax		6,658	10,500	10,272	13,200
204	State Retirement		10,354	17,500	16,570	14,300
206	Life Insurance		68	200	131	200
207	Medical Insurance		36,488	54,000	50,365	73,700
208	Dental Insurance		378	800	725	800
210	Unemployment Compensation		0	0	0	0
212	Medicare Tax		1,557	2,500	2,402	3,100
355	Travel Conducting Business		396	4,000	1,460	3,000
	TOTAL VOCATIONAL EDUCATION SUPPORT	4	168,327	265,300	255,080	320,000
72250	**TECHNOLOGY**					
105	Supervisor / Director	1	90,836	94,150	94,067	97,800
121	Data Processing Personnel	1	40,626	37,800	36,720	42,000
189	Other Salaries & Wages	16	634,156	667,700	643,103	935,500
201	Social Security Tax		45,399	49,000	46,416	66,700
204	State Retirement		62,702	69,000	64,186	80,800
206	Life Insurance		544	600	543	700
207	Medical Insurance		152,117	164,800	162,515	325,200
208	Dental Insurance		2,627	2,800	2,621	3,500
210	Unemployment Compensation		0	0	0	0
212	Medicare Tax		10,618	11,500	10,856	15,600
336	Maintenance - Equipment / Computer / Radio		157	6,000	5,157	5,000
350	Internet Connectivity		85,200	90,000	85,373	85,000
355	Travel Conducting Business		12,081	20,000	13,647	15,000
399	Other Contracted Services		74,078	88,000	129,554	75,000
399 ER	Other Contracted Services - ER		80,000	42,900	0	50,000
499	Other Supplies		5,763	20,000	7,820	10,000
709	Data Processing Capital Outlay		73,577	67,000	69,476	50,000
	TOTAL TECHNOLOGY	18	1,370,481	1,431,250	1,372,054	1,857,800

ROBERTSON COUNTY, TENNESSEE
STATEMENT OF ESTIMATED EXPENSES
BUDGET FOR THE YEAR ENDING JUNE 30, 2023

ACCT. #	SCHOOL FUND #141 DESCRIPTION	F. T. EMP.	ACTUAL FY 20-21	BUDGET FY 21-22	ACTUAL FY 21-22	BUDGET FY 22-23
72310	**BOARD OF EDUCATION**					
189	Other Salaries & Wages	1	46,256	47,900	47,879	50,170
191	Board Member Fees	6	36,000	36,000	35,500	36,000
201	Social Security Tax		4,926	5,300	4,943	5,500
204	State Retirement		4,751	5,000	4,931	6,200
206	Life Insurance		68	100	68	100
207	Medical Insurance		13,013	14,850	14,841	16,300
208	Dental Insurance		378	400	378	400
212	Medicare Tax		1,152	1,300	1,156	1,300
305	Audit Services		18,035	19,000	18,035	19,000
316	Contributions-Rob. Co. Reads Program-Imagination Library		17,250	17,250	17,250	17,250
320	Dues & Memberships		8,875	10,000	9,009	10,000
331	Legal Services		86,376	147,000	146,778	100,000
355	Travel Conducting Business		976	3,000	1,435	3,000
506	Liability Insurance		219,168	256,000	253,090	275,000
510	Trustee's Commission		635,288	665,000	657,907	650,000
513	Worker's Compensation Insurance		279,293	400,000	399,649	400,000
599	Other Charges		34,409	50,000	40,136	40,000
	TOTAL BOARD OF EDUCATION	7	1,406,214	1,678,100	1,652,985	1,630,220
72320	**DIRECTOR'S OFFICE**					
101	Administrative Officer	1	135,924	140,050	140,039	145,000
103	Assistant(s)	1	101,918	101,950	100,704	113,000
117	Career Ladder Program		1,000	1,000	1,000	1,000
161	Secretaries	2	96,650	98,800	98,606	107,900
189	Other Full-Time Salaries	2	46,190	72,200	70,553	75,000
201	Social Security Tax		20,497	25,000	24,194	27,500
204	State Retirement		27,674	33,500	32,976	32,000
206	Life Insurance		245	300	267	300
207	Medical Insurance		47,988	75,500	74,077	85,600
208	Dental Insurance		599	800	721	800
212	Medicare Tax		5,466	6,200	5,781	6,500
307	Communication - Computer / Radio / Phone		4,356	5,000	4,068	5,000
320	Dues & Memberships		4,564	5,000	4,603	5,000
348	Postal Charges		2,245	5,100	5,468	4,000
355	Travel Conducting Business		282	2,500	1,892	2,000
435	Office Supplies		1,823	2,000	1,368	1,000
701	Administration Capital Outlay		0	0	0	0
	TOTAL DIRECTOR'S OFFICE	6	497,421	574,900	566,317	611,600

ROBERTSON COUNTY, TENNESSEE
STATEMENT OF ESTIMATED EXPENSES
BUDGET FOR THE YEAR ENDING JUNE 30, 2023

ACCT. #		SCHOOL FUND #141 DESCRIPTION	F. T. EMP.	ACTUAL FY 20-21	BUDGET FY 21-22	ACTUAL FY 21-22	BUDGET FY 22-23
72410		**PRINCIPALS' OFFICES**					
104		Principals	20	1,631,653	1,745,700	1,653,031	1,760,000
104	BRI	Principals - BRI		0	11,200	11,200	0
104	LRN	Principals - LRN		0	28,000	28,000	0
117		Career Ladder Program		10,000	10,000	9,000	9,000
119		Bookkeepers	19	469,918	513,300	504,449	541,600
139		Assistant Principals	30	1,846,545	1,933,328	1,932,450	2,636,000
161		Secretaries	24	570,690	570,676	568,739	621,000
201		Social Security Tax		265,874	277,500	276,036	345,300
201	BRI	Social Security Tax -BRI		0	695	0	0
201	LRN	Social Security Tax -LRN		0	1,736	0	0
204		State Retirement		405,805	422,700	421,078	441,500
204	BRI	State Retirement - BRI		0	1,154	35	0
204	LRN	State Retirement - LRN		0	2,884	53	0
206		Life Insurance		3,350	3,500	3,335	3,500
207		Medical Insurance		1,139,128	1,241,700	1,236,682	1,385,000
208		Dental Insurance		18,118	18,500	18,109	19,500
210		Unemployment Compensation		0	500	0	500
212		Medicare Tax		62,300	65,000	64,684	73,000
212	BRI	Medicare Tax - BRI		0	163	0	0
212	LRN	Medicare Tax - LRN		0	406	0	0
217		Retirement - Hybrid Stabilization		2,625	4,100	4,019	6,500
307		Communication - Computer / Radio / Phone		67,037	72,000	71,073	72,000
355		Travel Conducting Business		10,650	25,000	16,758	25,000
399		Other Contracted Services		51,154	60,000	56,454	60,000
435		Office Supplies		22,040	25,000	21,500	25,000
499		Other Supplies		57,514	64,091	56,052	70,000
599		Other Charges		348,982	355,500	354,948	350,000
599	GEAR3	Other Charges - GEAR 3		73,373	124,500	59,221	124,500
599	ARTS	Other Charges - FINE ARTS		0	0	0	70,000
799		Administration Capital Outlay		42,027	42,000	32,392	40,000
		TOTAL PRINCIPALS' OFFICES	93	7,098,783	7,620,833	7,399,298	8,678,900
72510		**FISCAL SERVICES**					
105		Supervisors	0	0	0	0	0
119		Bookkeepers	1	56,748	61,800	60,839	65,700
122		Purchasing Personnel	3	99,796	104,500	103,652	158,000
201		Social Security Tax		9,366	10,300	9,819	13,900
204		State Retirement		13,463	15,000	14,163	19,500
206		Life Insurance		205	250	177	250
207		Medical Insurance		25,627	27,700	26,804	49,000
208		Dental Insurance		756	800	756	800
212		Medicare Tax		2,190	2,500	2,296	3,300
355		Travel Conducting Business		183	2,000	116	2,000
435		Office Supplies		324	1,000	1,030	1,000
701		Administration Capital Outlay		0	0	0	0
		TOTAL FISCAL SERVICES	4	208,658	225,850	219,652	313,450

ROBERTSON COUNTY, TENNESSEE
STATEMENT OF ESTIMATED EXPENSES
BUDGET FOR THE YEAR ENDING JUNE 30, 2023

ACCT. #	SCHOOL FUND #141 DESCRIPTION	F. T. EMP.	ACTUAL FY 20-21	BUDGET FY 21-22	ACTUAL FY 21-22	BUDGET FY 22-23
72520	**HUMAN RESOURCES**					
105	Supervisors	1	92,982	84,000	79,584	99,900
161	Secretaries	3	178,380	176,512	173,785	130,000
201	Social Security Tax		15,798	16,000	14,631	14,300
204	State Retirement		23,392	24,500	20,991	17,400
206	Life Insurance		205	250	182	200
207	Medical Insurance		55,831	60,000	59,388	51,500
208	Dental Insurance		1,134	1,200	1,008	1,100
212	Medicare Tax		3,695	4,500	3,422	3,500
355	Travel Conducting Business		587	2,500	2,539	2,500
399	Other Contracted Services		35,136	48,500	43,080	45,000
499	Other Supplies		3,265	5,000	4,130	5,000
599	Other Charges		21,641	30,000	23,937	20,000
701	Administration Capital Outlay		0	0	0	0
	TOTAL HUMAN RESOURCES	4	432,046	452,962	426,677	390,400
72610	**PLANT OPERATION**					
189	Other Full-Time Salaries	1	66,288	35,100	33,722	45,000
201	Social Security Tax		3,782	2,220	1,867	2,900
204	State Retirement		3,334	2,500	1,696	2,300
207	Medical Insurance		13,360	14,800	14,424	20,200
212	Medicare Tax		885	1,000	437	800
328	Janitorial Services		2,127,934	2,112,973	2,106,311	2,500,000
347	Pest Control		50,365	40,000	33,587	45,000
359	Disposal Fees		78,031	88,000	83,045	100,000
399	Other Contracted Services		1,000	3,000	1,525	1,500
410	Custodial Supplies		215,316	250,000	233,714	250,000
415	Electricity		1,987,019	2,170,000	2,183,147	2,200,000
434	Natural Gas		186,854	274,000	264,138	250,000
454	Water & Sewer		526,457	676,000	683,622	550,000
499	Other Supplies		71,119	75,000	73,357	75,000
502	Building Insurance		218,632	232,800	232,746	233,000
720	Plant Operation Capital Outlay		0	0	0	0
	TOTAL PLANT OPERATION	1	5,550,376	5,977,393	5,947,338	6,275,700

ROBERTSON COUNTY, TENNESSEE
STATEMENT OF ESTIMATED EXPENSES
BUDGET FOR THE YEAR ENDING JUNE 30, 2023

ACCT. #	SCHOOL FUND #141 DESCRIPTION	F. T. EMP.	ACTUAL FY 20-21	BUDGET FY 21-22	ACTUAL FY 21-22	BUDGET FY 22-23
72620	PLANT MAINTENANCE					
105	Supervisors	1	74,128	74,700	78,133	80,000
161	Secretaries	1	43,181	34,700	32,732	48,500
167	Maintenance Personnel	19	678,544	715,000	709,350	950,000
187	Overtime Pay		5,378	6,000	4,582	6,000
201	Social Security Tax		47,046	52,800	48,512	67,100
204	State Retirement		44,186	47,000	42,846	57,500
206	Life Insurance		68	100	23	0
207	Medical Insurance		221,140	235,200	229,413	275,100
208	Dental Insurance		378	400	126	0
210	Unemployment Compensation		0	1,000	0	0
212	Medicare Tax		11,003	12,500	11,345	15,700
335	Maintenance - Buildings / Land		1,298,124	1,750,000	1,541,564	1,000,000
336	Maintenance - Equipment / Computer / Radio		0	0	0	0
355	Travel Conducting Business		0	1,000	0	0
399	Other Contracted Services		227,806	300,000	267,765	350,000
418	Equipment Parts		0	0	0	0
426	Construction Materials		0	0	0	0
499	Other Supplies		3,294	5,500	4,328	5,000
717	Plant Maintenance Capital Outlay		11,127	42,000	40,621	100,000
	TOTAL PLANT MAINTENANCE	21	2,665,403	3,277,900	3,011,340	2,954,900

ROBERTSON COUNTY, TENNESSEE
STATEMENT OF ESTIMATED EXPENSES
BUDGET FOR THE YEAR ENDING JUNE 30, 2023

ACCT. #		SCHOOL FUND #141 DESCRIPTION	F. T. EMP.	ACTUAL FY 20-21	BUDGET FY 21-22	ACTUAL FY 21-22	BUDGET FY 22-23
72710		TRANSPORTATION					
105		Supervisors	1	75,768	97,858	76,776	90,000
142		Mechanics	7	265,854	253,000	243,138	283,000
146		Bus Drivers - Part-Time / Attendants	132	2,056,483	2,389,101	2,306,396	2,750,000
146		Bus Drivers - SE	26	0	375,700	352,603	760,000
162		Clerical Personnel	2	80,974	84,300	84,288	88,000
187		Overtime Pay		4,285	18,000	9,672	10,000
189		Other Full-Time Salaries	3	133,916	130,500	124,651	139,500
189	SE	Other Full-Time Salaries - SE	26	628,694	454,500	446,651	350,000
201		Social Security Tax		182,275	214,028	208,603	279,000
204		State Retirement		149,548	174,823	170,274	226,000
207		Medical Insurance		222,516	228,500	206,276	245,700
210		Unemployment Compensation		0	100	0	100
212		Medicare Tax		46,214	54,611	52,022	57,500
330		Operating Lease - GPS System		41,897	50,000	47,397	87,000
338		Maintenance - Licensed Vehicles		306,335	317,000	270,861	350,000
355		Travel Conducting Business		2,588	8,500	1,855	5,000
412		Diesel Fuel		300,550	628,822	563,963	733,500
425		Gasoline		93,052	128,035	146,858	150,200
450		Tires & Tubes		64,419	80,683	72,247	70,000
499		Other Supplies		1,813	2,500	581	1,000
511		Vehicle & Equipment Insurance		194,404	220,000	219,937	230,000
599		Other Charges		38,227	40,000	33,598	40,000
599	Ncps	Other Charges - NCPS		22,977	3,000	2,330	0
729		Transportation Capital Outlay		626,295	1,149,835	1,148,414	812,000
		TOTAL TRANSPORTATION	197	5,539,084	7,103,396	6,789,391	7,757,500

ROBERTSON COUNTY, TENNESSEE
STATEMENT OF ESTIMATED EXPENSES
BUDGET FOR THE YEAR ENDING JUNE 30, 2023

ACCT. #		SCHOOL FUND #141 DESCRIPTION	F. T. EMP.	ACTUAL FY 20-21	BUDGET FY 21-22	ACTUAL FY 21-22	BUDGET FY 22-23
73100		**FOOD SERVICES**					
105		Supervisors	1	78,368	81,800	81,792	85,600
162		Clerical Personnel	1	26,823	31,800	31,729	33,000
165		Cafeteria Personnel	0	0	0	0	0
189		Part-Time Personnel		0	250	250	250
201		Social Security Tax		6,276	7,000	6,765	7,400
204		State Retirement		9,398	10,100	10,033	9,500
206		Life Insurance		68	100	68	100
207		Medical Insurance		10,774	14,500	14,280	16,500
208		Dental Insurance		378	400	378	400
210		Unemployment Compensation		0	0	0	0
212		Medicare Tax		1,468	1,700	1,582	1,800
342		Payments To Cafeterias - Breakfast		1,447,088	2,017,600	2,017,021	1,200,000
343		Payments To Cafeterias - Lunch		3,317,693	5,731,800	5,730,922	3,100,000
345		Payments To Cafeterias - Other - Snacks		288	0	0	13,000
345	FFVP	Payments To Cafeterias - Other - FFVP		76,489	39,000	9,237	29,000
345	REBAT	Payments To Cafeterias - Other - REBAT		26,989	15,188	15,188	20,000
345		Payments To Cafeterias - Other - Other		0	76,282	65,281	32,000
345	CPEB	Payments To Cafeterias - Other - CPEB		0	5,814	5,814	0
355		Travel Conducting Business		0	0	0	0
499		Other Supplies		0	0	0	0
524		Training & Related Travel		0	0	0	0
599		Other Charges		2,333	8,000	13,129	8,000
710		Food Services Capital Outlay		0	0	0	0
		TOTAL FOOD SERVICES	2	5,004,433	8,041,334	8,003,469	4,556,550
73300		**COMMUNITY SERVICES**					
189		Other Full-Time Salaries (40 Part-Time)	47	581,239	632,000	596,480	662,000
201		Social Security Tax		35,336	41,000	36,333	41,500
204		State Retirement		19,755	21,000	18,471	21,000
207		Medical Insurance		43,991	47,000	46,970	50,000
210		Unemployment Compensation		0	3,500	0	3,500
212		Medicare Tax		8,264	9,900	8,497	9,600
399		Other Contracted Services		502	10,000	461	20,000
422		Food Supplies		26,496	59,000	33,795	59,000
429		Instructional Supplies		10,903	20,000	15,199	20,000
499		Other Supplies & Materials		68,525	53,500	46,157	53,500
524		Training & Related Travel		180	2,500	895	2,500
599		Other Charges		20,135	40,500	35,975	40,500
790		Other Equipment		0	39,000	17,168	89,000
		TOTAL COMMUNITY SERVICES	47	815,326	978,900	856,401	1,072,100

ROBERTSON COUNTY, TENNESSEE
STATEMENT OF ESTIMATED EXPENSES
BUDGET FOR THE YEAR ENDING JUNE 30, 2023

ACCT. #		SCHOOL FUND #141 DESCRIPTION	F. T. EMP.	ACTUAL FY 20-21	BUDGET FY 21-22	ACTUAL FY 21-22	BUDGET FY 22-23
73400		**PRE - K EDUCATION PROGRAM**					
116		Teachers	11	542,127	559,308	555,766	596,200
163		Educational Assistants	11	157,930	172,200	167,227	183,500
201		Social Security Tax		40,330	44,000	41,648	48,800
204		State Retirement		61,033	63,000	60,174	62,500
206		Life Insurance		741	800	752	800
207		Medical Insurance		252,160	276,000	275,054	289,800
208		Dental Insurance		4,096	4,300	4,159	4,300
210		Unemployment Compensation		0	100	0	100
212		Medicare Tax		9,432	10,500	9,740	11,500
217		Retirement - Hybrid Stabilization		1,545	3,500	3,315	5,000
307		Communication - Computer / Radio / Phone		0	0	0	0
355		Travel Conducting Business		775	1,500	1,179	1,500
399		Other Contracted Services		360	1,000	0	1,000
422		Food Supplies		0	500	0	100
429		Instructional Supplies		6,745	10,000	8,983	8,000
449		Textbooks - Bound		0	0	0	0
499		Other Supplies		6,610	4,000	1,166	2,000
524		Training & Related Travel		0	0	0	0
599		Other Charges		3,984	4,000	4,629	4,000
599	PDG	Other Charges - PDG		0	0	0	0
790		Other Equipment		0	3,000	1,406	10,000
		TOTAL PRE - K PROGRAM	22	1,087,868	1,157,708	1,135,198	1,229,100
76100		**CAPITAL OUTLAY**					
304		Architects		0	13,000	8,830	10,000
321		Engineering Services		29,000	109,500	93,715	100,000
707		Building Improvements Capital Outlay		37,099	150,000	86,650	110,000
799		Other Capital Outlay		1,633,277	510,500	520,332	1,000,000
799		Other Capital Outlay - HVAC		0	0	0	1,000,000
799		Other Capital Outlay - Roof		0	0	0	1,000,000
		TOTAL CAPITAL OUTLAY	0	1,699,376	783,000	709,527	3,220,000
99100		**OPERATING TRANSFERS**					
590		Operating Transfer To Other Funds - Fund 142		0	0	0	0
590	501	Operating Transfer To Debt Service Fund-Energy Efficiency		36,348	27,227	27,227	0
590	502	Operating Transfer To Debt Service Fund-Central Office		122,988	300,000	300,000	0
590	503	Operating Transfer To Debt Service Fund-Trane (PACT)		744,531	744,032	744,031	742,550
		TOTAL OPERATING TRANSFERS	0	903,867	1,071,259	1,071,258	742,550
		TOTAL EXPENSE FOR SCHOOL FUND #141	1,496	120,299,639	132,091,152	128,971,311	136,447,170

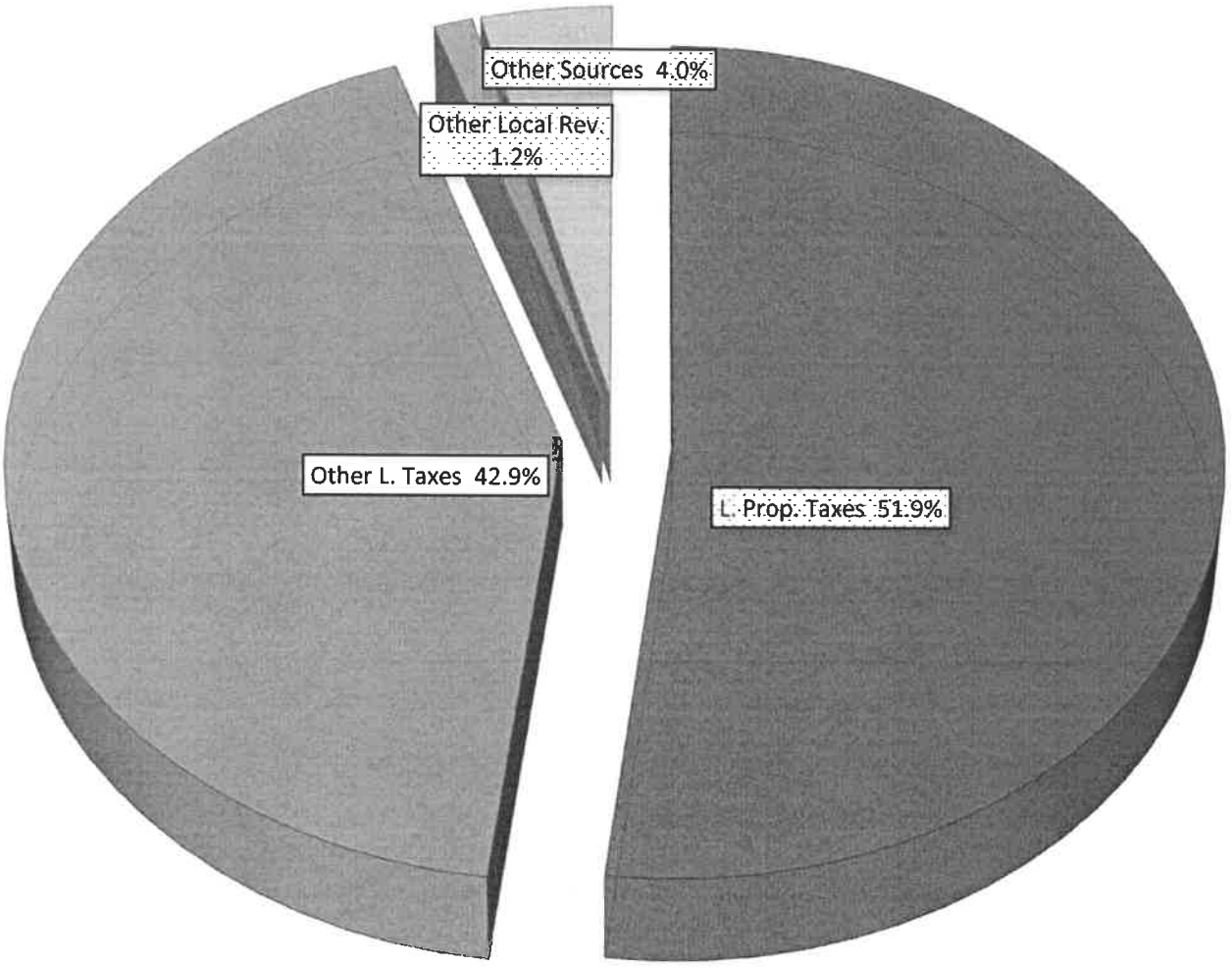
DEBT SERVICE FUND BUDGET

BLANK PAGE

ROBERTSON COUNTY, TENNESSEE
STATEMENT OF ESTIMATED FUND BALANCE
BUDGET FOR THE YEAR ENDING JUNE 30, 2023

DEBT SERVICE FUND #151 DESCRIPTION	ACTUAL FY 20-21	BUDGET FY 21-22	ACTUAL FY 21-22	BUDGET FY 22-23
REVENUES				
Local Property Taxes	9,341,585	9,222,446	9,661,064	9,620,415
Other Local Taxes	7,533,559	6,983,092	7,950,874	7,950,874
Other Local Revenues	667,963	520,203	256,513	223,180
Other Sources	18,028,867	771,258	771,258	742,531
Total Revenues	35,571,974	17,497,000	18,639,709	18,537,000
EXPENSES				
Principal Payments	11,196,348	11,562,227	11,562,227	12,040,001
Interest & Other Costs	21,600,167	3,804,773	3,785,202	3,312,999
Total Expenses	32,796,515	15,367,000	15,347,429	15,353,000
FUND BALANCE				
Excess Revenues (Expenses)	2,775,459	2,130,000	3,292,280	3,184,000
Beginning Total Fund Balance - July 1	11,000,777	13,776,236	13,776,236	17,068,516
Ending Total Fund Balance - June 30	13,776,236	15,906,236	17,068,516	20,252,516
Reserved Fund Balance - June 30	0	0	0	0
Unreserved Fund Balance - June 30	13,776,236	15,906,236	17,068,516	20,252,516

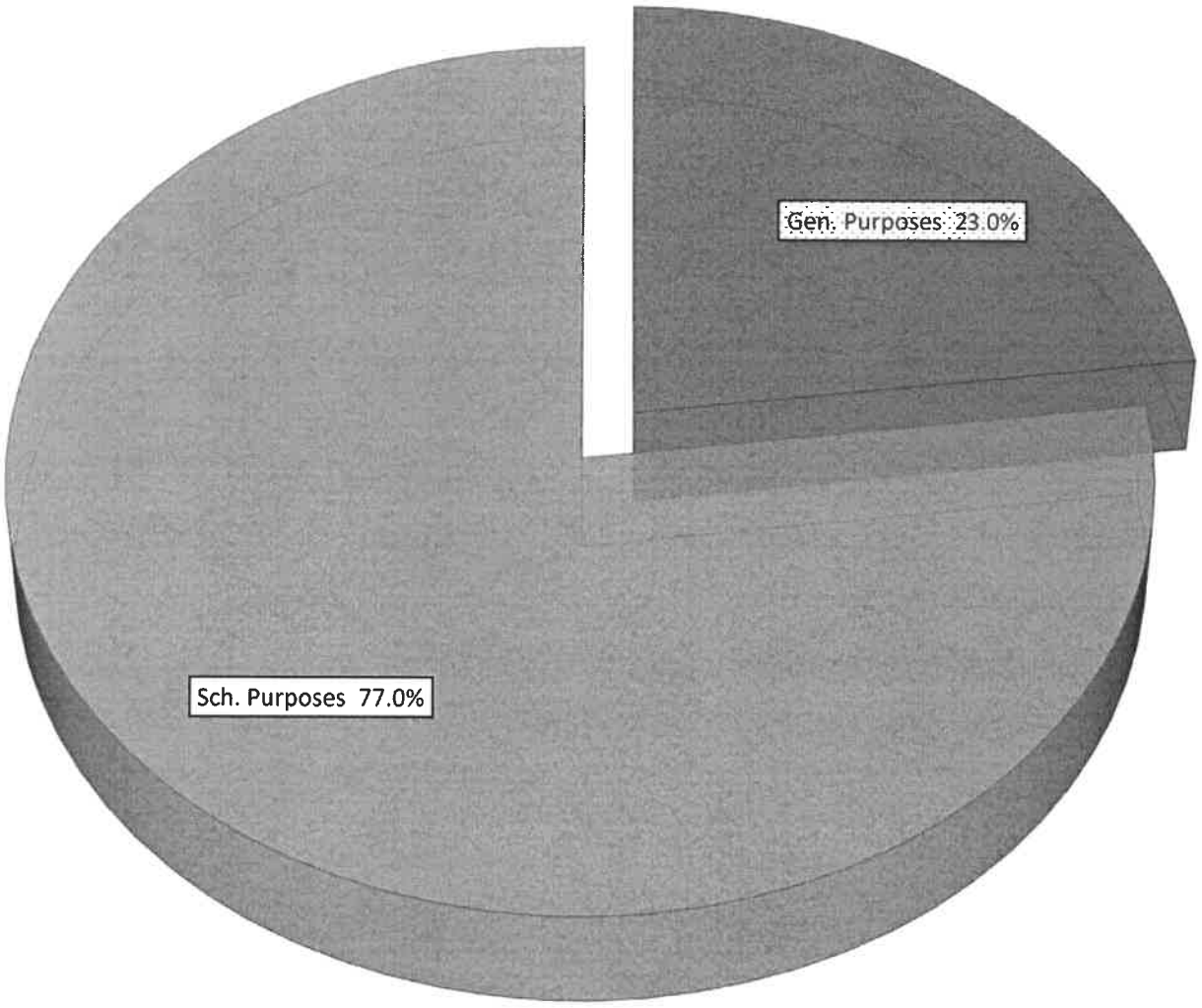
DEBT SERVICE FUND REVENUES
FISCAL YEAR 2022-2023 BUDGET



ROBERTSON COUNTY, TENNESSEE
STATEMENT OF ESTIMATED REVENUES
BUDGET FOR THE YEAR ENDING JUNE 30, 2023

ACCT. #		DEBT SERVICE FUND #151 DESCRIPTION	ACTUAL FY 20-21	BUDGET FY 21-22	ACTUAL FY 21-22	BUDGET FY 22-23
		LOCAL PROPERTY TAXES				
40110		Current Property Tax Collections	9,003,662	8,975,790	9,433,781	9,471,690
40120		Trustee's P. T. Collections - Prior Year	194,349	169,464	134,369	92,715
40130		Chancery Court P. T. Collections - Prior Years	73,923	32,956	43,181	24,181
40140		Property Tax Interest & Penalty Collections	69,651	44,236	49,733	31,829
40163		Other Payments In Lieu Of Property Tax - IDB PILOT	0	0	0	0
		TOTAL LOCAL PROPERTY TAXES	9,341,585	9,222,446	9,661,064	9,620,415
		OTHER LOCAL TAXES				
40240		Wheel Tax	5,134,647	4,900,083	5,149,157	5,149,157
40266		Litigation Tax - Jail	304,766	180,904	315,737	315,737
40285		Adequate Facilities Tax	2,094,146	1,902,106	2,485,980	2,485,980
		TOTAL OTHER LOCAL TAXES	7,533,559	6,983,092	7,950,874	7,950,874
		OTHER LOCAL REVENUES				
44110		Interest Earned - Other Investments	535,953	520,203	223,036	223,180
44530		Sale of Equipment, GovDeals.com	4,925	0	33,477	0
44990		Other Local Revenus - Rent Drivers License Bldg.	127,085	0	0	0
		TOTAL OTHER LOCAL REVENUES	667,963	520,203	256,513	223,180
		OTHER SOURCES (NONREVENUE)				
49100		Bonds Issued	0	0	0	0
49400		Refunding Debt Proceeds	17,125,000	0	0	0
49410		Premium From Refunding Debt Proceeds	0	0	0	0
49800	101	Transfer From General Fund - Health Department Roof	0	0	0	0
49800	401	Transfer From School Fund - School Energy Efficiency - Payment	36,348	27,227	27,227	0
49800	402	Transfer From School Fund - 2015 Central Office Bldg. - (P&I)	122,988	0	0	0
49800	403	Transfer From School Fund - 2019 Trane (PACT) - Payment	744,531	744,031	744,031	742,531
		TOTAL OTHER SOURCES (NONREVENUE)	18,028,867	771,258	771,258	742,531
		TOTAL REVENUE FOR DEBT SERVICE FUND #151	35,571,974	17,497,000	18,639,709	18,537,000

DEBT SERVICE FUND EXPENSES
FISCAL YEAR 2022-2023 BUDGET



ROBERTSON COUNTY, TENNESSEE
STATEMENT OF ESTIMATED EXPENSES
BUDGET FOR THE YEAR ENDING JUNE 30, 2023

ACCT. #	DEBT SERVICE FUND #151 DESCRIPTION	F. T. EMP.	ACTUAL FY 20-21	BUDGET FY 21-22	ACTUAL FY 21-22	BUDGET FY 22-23
	GENERAL DEBT SERVICE					
82110	**GENERAL PRINCIPAL PAYMENTS**					
601	Principal On Bonds		2,723,269	2,816,997	2,816,997	2,945,285
602	Principal On Notes		0	0	0	0
82210	**GENERAL INTEREST PAYMENTS**					
603	Interest On Bonds		801,143	694,678	694,678	581,684
604	Interest On Notes		0	0	0	0
	TOTAL GENERAL DEBT SERVICE	0	3,524,412	3,511,675	3,511,675	3,526,969
	HIGHWAY DEBT SERVICE					
82120	**HIGHWAY PRINCIPAL PAYMENTS**					
601	Principal On Bonds		0	0	0	0
602	Principal On Notes		0	0	0	0
82220	**HIGHWAY INTEREST PAYMENTS**					
603	Interest On Bonds		0	0	0	0
604	Interest On Notes		0	0	0	0
	TOTAL HIGHWAY DEBT SERVICE	0	0	0	0	0
	SCHOOL DEBT SERVICE					
82130	**SCHOOL PRINCIPAL PAYMENTS**					
601	Principal On Bonds		8,436,731	8,718,003	8,718,003	9,094,716
602	Principal On Notes		36,348	27,227	27,227	0
82230	**SCHOOL INTEREST PAYMENTS**					
603	Interest On Bonds		3,384,604	2,814,466	2,814,466	2,428,750
604	Interest On Notes		24,258	0	0	0
	TOTAL SCHOOL DEBT SERVICE	0	11,881,941	11,559,696	11,559,696	11,523,466
82310	**OTHER DEBT SERVICE EXPENSES**					
510	Trustee's Commission		261,912	283,629	273,108	290,565
699	Other Debt Service Costs		3,250	12,000	2,950	12,000
	TOTAL OTHER DEBT SERVICE EXPENSES	0	265,162	295,629	276,058	302,565
99300	**PAYMENTS TO REFUNDED DEBT ESCROW AGENT**					
605	Underwriter's Discount		8,946	0	0	0
606	Other Debt Service Issuance Charges		109,339	0	0	0
699	Other Debt Service		17,006,715	0	0	0
	TOTAL PAYMENTS TO REFUNDED DEBT ESCROW	0	17,125,000	0	0	0
	TOTAL EXPENSE FOR DEBT SERVICE FUND #151	0	32,796,515	15,367,000	15,347,429	15,353,000

BLANK PAGE

GENERAL CAPITAL PROJECTS FUND BUDGET

BLANK PAGE

ROBERTSON COUNTY, TENNESSEE
STATEMENT OF ESTIMATED FUND BALANCE
BUDGET FOR THE YEAR ENDING JUNE 30, 2023

GENERAL CAPITAL PROJECTS FUND #171 DESCRIPTION	ACTUAL FY 20-21	BUDGET FY 21-22	ACTUAL FY 21-22	BUDGET FY 22-23
REVENUES				
Other Local Taxes	0	1,200,000	1,200,000	1,200,000
Other Sources - Animal Control Building Construction	0	0	0	0
Other Sources Transfer In for Additional Capital Projects	400,000	0	0	0
Other Sources Transfer In for Election Machine Room Project	400,000	0	0	0
Other Sources Transfer in for Solid Waste Safety Project	626,889	0	0	0
Other Sources Transfer In for Sheriff Dept Plumbing Project	230,000	75,000	75,000	0
Other Sources Transfer In for Solid Waste Traffic Flow Project	0	0	0	0
Total Revenues	1,656,889	1,275,000	1,275,000	1,200,000
EXPENSES				
Engineering Sevices - Office Building Parking Lot	0	50,000	30,000	20,000
Building Maintenance Repair Plumbing in Sheriff Dept.	0	355,000	321,121	33,879
Building Maintenance Repair-Clock Tower-Crthouse	0	47,110	0	0
Trustee's Commission	0	12,000	11,000	12,000
Other Costs - Animal Control Building Construction	44,195	1,480,669	101,365	1,379,304
Other Costs - Election Machine Room Project	0	302,890	295,117	7,773
Other Capital - Additional Capital Proj - As Needed	0	0	0	0
Other Costs - Remodel Old Tractor Supply Bldg/TN Dept of Safety	17,212	0	0	0
Other Costs - Solid Waste Traffic Flow Project/Solid Waste Safety Project	165,477	857,860	828,317	29,543
Total Expenses	226,884	3,105,529	1,586,920	1,482,499
FUND BALANCE				
Excess Revenues (Expenses)	1,430,005	(1,830,529)	(311,920)	(282,499)
Beginning Total Fund Balance - July 1	908,524	2,338,529	2,338,529	2,026,609
Ending Total Fund Balance - June 30	2,338,529	508,000	2,026,609	1,744,110
Reserved Fund Balance - June 30	0	0	0	0
Unreserved Fund Balance - June 30	2,338,529	508,000	2,026,609	1,744,110

BLANK PAGE

ROBERTSON COUNTY, TENNESSEE
STATEMENT OF ESTIMATED REVENUES
BUDGET FOR THE YEAR ENDING JUNE 30, 2023

ACCT. #	GENERAL CAPITAL PROJECTS FUND #171 DESCRIPTION	ACTUAL FY 20-21	BUDGET FY 21-22	ACTUAL FY 21-22	BUDGET FY 22-23
	LOCAL PROPERTY TAXES				
40210	Sales Tax	0	1,200,000	1,200,000	1,200,000
	TOTAL LOCAL PROPERTY TAXES	0	1,200,000	1,200,000	1,200,000
	OTHER SOURCES (NONREVENUE)				
49100	Bond Issue - For Animal Control Bulding	0	0	0	0
49800	Other Sources Transfer In for Additional Capital Projects	400,000	0	0	0
49800	Other Sources Transfer In for Election Machine Room Project	400,000	0	0	0
49800	Other Sources Transfer in for Solid Waste Safety Project	626,889	0	0	0
49800	Other Sources Transfer In for Sheriff Dept Plumbing Project	230,000	75,000	75,000	0
49800	Other Sources Transfer In for Solid Waste Traffic Flow Project	0	0	0	0
	TOTAL OTHER SOURCES (NONREVENUE)	1,656,889	75,000	75,000	0
	TOTAL REVENUE FOR GEN CAPITAL PROJECTS FUND #171	1,656,889	1,275,000	1,275,000	1,200,000

BLANK PAGE

ROBERTSON COUNTY, TENNESSEE
STATEMENT OF ESTIMATED EXPENSES
BUDGET FOR THE YEAR ENDING JUNE 30, 2023

ACCT. #		GENERAL CAPITAL PROJECTS FUND #171 DESCRIPTION	F. T. EMP.	ACTUAL FY 20-21	BUDGET FY 21-22	ACTUAL FY 21-22	BUDGET FY 22-23
91140		**PUBLIC HEALTH AND WELFARE PROJECTS**					
321		Engineering Sevices - Office Building Parking Lot		0	50,000	30,000	20,000
335		Building Maintenance Repair Plumbing in Sheriff Dept.		0	355,000	321,121	33,879
335	Tower	Building Maintenance Repair-Clock Tower-Crthouse		0	47,110	0	0
510		Trustee's Commission		0	12,000	11,000	12,000
706		Building Construction - Animal Control Building		44,195	1,480,669	101,365	1,379,304
707		Building Improvements - Election Machine Room Project		0	302,890	295,117	7,773
799		Other Capital - Additional Capital Proj - As Needed		0	0	0	0
799		Other Capital - TN Dept of Safety - State		17,212	0	0	0
799		Other Capital - Solid Waste - FY21 Traffic Flow Completed		115,537	0	0	0
799		Other Capital - Solid Waste - FY22 Safety Project Begin		49,940	857,860	828,317	29,543
		TOTAL PAYMENTS TO PUBLIC HEALTH & WELFARE	0	226,884	3,105,529	1,586,920	1,482,499
		TOTAL EXPENSE FOR GEN CAP PROJ FUND #171	0	226,884	3,105,529	1,586,920	1,482,499

BLANK PAGE

COMMUNITY DEVELOPMENT / RCEDB / RED RIVER PRESERVE PILOT FUND BUDGET

BLANK PAGE

ROBERTSON COUNTY, TENNESSEE
STATEMENT OF ESTIMATED FUND BALANCE
BUDGET FOR THE YEAR ENDING JUNE 30, 2023

COMM DEV /RCEDB/ RED RIVER PILOT FUND #172 DESCRIPTION	ACTUAL FY 20-21	BUDGET FY 21-22	ACTUAL FY 21-22	BUDGET FY 22-23
REVENUES				
Other Local Property Taxes - PILOT Agreements	805,405	700,000	851,497	700,000
Other Local Revenues - Interest Earned	12,745	15,000	4,742	15,000
Total Revenues	818,150	715,000	856,239	715,000
EXPENSES				
Other Construction - Light	0	183,000	0	183,000
Other Construction - Portland, Lights	0	254,102	254,102	0
Other Construction - WHDEV Waterline	0	200,000	0	200,000
Total Expenses	0	637,102	254,102	383,000
FUND BALANCE				
Excess Revenues (Expenses)	818,150	77,898	602,137	332,000
Beginning Total Fund Balance - July 1	3,044,754	3,862,904	3,862,904	4,465,041
Ending Total Fund Balance - June 30	3,862,904	3,940,802	4,465,041	4,797,041
Reserved Fund Balance - June 30	0	0	0	0
Unreserved Fund Balance - June 30	3,862,904	3,940,802	4,465,041	4,797,041

BLANK PAGE

ROBERTSON COUNTY, TENNESSEE
STATEMENT OF ESTIMATED REVENUES
BUDGET FOR THE YEAR ENDING JUNE 30, 2023

ACCT. #	COMM DEV /RCEDB/ RED RIVER PILOT FUND #172 DESCRIPTION	ACTUAL FY 20-21	BUDGET FY 21-22	ACTUAL FY 21-22	BUDGET FY 22-23
	LOCAL PROPERTY TAXES				
40163	Other Payments In Lieu Of Property Tax - IDB PILOT	805,405	700,000	851,497	700,000
	TOTAL LOCAL PROPERTY TAXES	805,405	700,000	851,497	700,000
	OTHER LOCAL REVENUES				
44110	Interest Earned - Other Investments	12,745	15,000	4,742	15,000
	TOTAL OTHER LOCAL REVENUES	12,745	15,000	4,742	15,000
	TOTAL REVENUE / COMM DEV / RED RIVER PILOT FUND #172	818,150	715,000	856,239	715,000

BLANK PAGE

ROBERTSON COUNTY, TENNESSEE
STATEMENT OF ESTIMATED EXPENSES
BUDGET FOR THE YEAR ENDING JUNE 30, 2023

ACCT. #	COMM DEV /RCEDB/ RED RIVER PILOT FUND #172 DESCRIPTION	F. T. EMP.	ACTUAL FY 20-21	BUDGET FY 21-22	ACTUAL FY 21-22	BUDGET FY 22-23
91190	PUBLIC HEALTH AND WELFARE PROJECTS					
791	Other Construction - Light		0	183,000	0	183,000
791	Other Construction - Portland, Lights		0	254,102	254,102	
791	WHDEV - Other Construction - Water Pipe		0	200,000	0	200,000
	TOTAL PAYMENTS TO OTHER GEN GOV PROJECTS	0	0	637,102	254,102	383,000
	TOTAL EXPENSE / COMM DEV / PILOT FUND #172	0	0	637,102	254,102	383,000

BLANK PAGE