ROBERTSON COUNTY, TENNESSEE

OPERATING BUDGET

FOR THE YEAR ENDING JUNE 30, 2026

APPROVED ON AUGUST 18, 2025

PREPARED BY
FINANCE DEPARTMENT

JODY STEWART
FINANCE DIRECTOR

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ROBERTSON COUNTY, TENNESSEE

OPERATING BUDGET

FOR THE FISCAL YEAR ENDING

JUNE 30, 2026

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ROBERTSON COUNTY, TENNESSEE

OPERATING BUDGET

FOR THE FISCAL YEAR ENDING

JUNE 30, 2026

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ROBERTSON COUNTY, TENNESSEE

OPERATING BUDGET

FOR THE FISCAL YEAR ENDING

JUNE 30, 2026

BOARD OF COMMISSIONERS

COMMISSIONERS	DISTRICT
Tommy Jackson	First
Bobby Couts	First
Kirt Brinkley	Second
Megan Suttle	Second
Eric Roberts	Third
Jonathan Rummel	Third
Brent (Doc) Martin	Fourth
Jeremiah Pierce	Fourth
Jeffrey DeLong	Fifth
Billy Ray Dorris	Fifth
Stacey Moore	Sixth
Randy Wilson	Sixth
Jeffrey Ayres	Seventh
Bob Stroud	Seventh
Michael Dorris	Eighth
Faye Stubblefield	Eighth
Robert (Bob) Hogan	Ninth
Martin Morgan	Ninth
Ray Hart	Tenth
Lee White	Tenth
Bryce Ellis	Eleventh
Gina Head-Hieber	Eleventh
Terrence Summers	Twelfth
Darrell Woodard	Twelfth

ROBERTSON COUNTY, TENNESSEE

OPERATING BUDGET

FOR THE FISCAL YEAR ENDING

JUNE 30, 2026

DEPARTMENT HEADS

DEPARTMENT HEADS	POSITION
William (Billy) Vogle	County Mayor
Dr. Danny Weeks	Director of Schools
Troy Adkins	Highway Superintendent
Chet Biggers	IT Director
Cathy Hamsley	Elections Administrator
John West	Register of Deeds
Pam Groves	Planning Director
Traye Fann	County Engineer
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
Jon Graves	Clerk & Master
Michael Van Dyke	County Sheriff
Rachel Ellis	Health Dept. Director
Brent Dyer	Ambulance Service Director
Korey Stewart	Solid Waste Director

BUDGETARY RESOLUTIONS

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RESOLUTION NO. _____

A RESOLUTION MAKING APPROPRIATIONS FOR THE VARIOUS FUNDS, DEPARTMENTS, OFFICES AND AGENCIES OF ROBERTSON COUNTY, TENNESSEE FOR THE FISCAL YEAR ENDING JUNE 30, 2026

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, 2025 and ending June 30, 2026, according to the following schedule:

GENERAL FUND

County Commission	$ 529,319
County Mayor	590,671
Administrator of Elections	434,262
Register of Deeds	410,286
Planning and Zoning	594,750
Engineering	251,525
County Buildings	1,418,461
Archives	197,058
Finance Department	767,761
Property Assessor's Office	674,828
County Trustee's Office	440,004
County Clerk's Office	942,226
Circuit Court Clerk's Office	1,264,046
General Sessions Court	636,789
Drug Recovery Court/Mental Health Court/Opioid (OAC)	567,682
Chancery Court	414,362
Juvenile Court	712,420
Sheriff's Department	22,133,033
Fire Prevention Services	1,985,775
Emergency Management	273,201
Health Department	1,139,200
Animal Control	431,496
Ambulance Service	8,409,223
Litter Grant Program	103,599
Agriculture Extension Service	200,911
Other Charges	8,932,141
Contributions to Other Agencies	659,971
Total General Fund	$55,115,000

SOLID WASTE/SANITATION FUND

Convenience Centers	$ 378,032
Transfer Station	5,033,491
Recycling Center	80,596
Landfill Post Closure	139,538
Other Charges	253,343
Total Sanitation Fund	$ 5,885,000

HIGHWAY FUND

Administration	$ 469,080
Highway Maintenance	3,432,133
Equipment Maintenance	581,784
Other Charges	504,003
Capital Outlay	810,000
Total Highway Fund	$ 5,797,000

SCHOOL FUND

Regular Education Program	$71,052,505
Alternative Education Program	1,299,800
Special Education Program	10,337,999
Vocational Education Program	7,412,067
Student Body Education Program	417,300
Attendance Services Support	917,000
Health Services Support	2,717,600
Other Student Support	3,647,300
Regular Education Support	3,065,500
Special Education Support	1,146,200
Vocational Education Support	368,900
Technology	2,019,700
Board of Education	1,808,100
Director's Office	868,700
Principal's Offices	9,363,500
Fiscal Services	370,350
Human Resources	475,700
Plant Operation	7,353,200
Plant Maintenance	3,890,000
Transportation	8,361,700
Food Services	5,779,100
Community Services	1,300,400
Pre - K Education Program	1,418,700
Capital Outlay	3,144,000
Operating Transfer	745,032
Total School Fund	$149,280,353

DEBT SERVICE FUND

General Debt Service	$ 3,119,779
Education Debt Service	10,075,418
Other Charges	259,803
Total Debt Service Fund	$13,455,000

GENERAL CAPITAL PROJECTS FUND

Public Health and Welfare Projects	$ 3,964,707
Total General Capital Projects Fund	$ 3,964,707

COMMUNITY DEVELOPMENT / RCEDB / RED RIVER PRESERVE PILOT FUND

Public Health and Welfare Projects	$ 200,000
Total Comm Dev /RCEDB/ Red River Preserve PILOT Fund	$ 200,000

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, 2024 and prior years and the interest and penalty thereon collected during the fiscal year ending June 30, 2026 shall be apportioned to the various funds according to the division of the tax levy for the fiscal year ending June 30, 2025. 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, 2025 and ending June 30, 2026. 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 $18,100,000 shall be allocated to the General Purpose School Fund in equal monthly installments of $1,508,333 and that $1,200,000 shall be allocated to the General Capital Projects Fund in equal monthly installments of $100,000 and that $1,140,000 shall be allocated to the General Fund in equal monthly installments of $95,000 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 18th day of August, 2025.

_____

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, 2026

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, 2025 and ending June 30, 2026 shall be $1.80 on each $100.00 of taxable property. The resulting revenue shall be distributed according to the following schedule:

FUND	RATE
General	.97
Solid Waste/Sanitation	.02
School	.59
Debt Service	.22
Total	$1.80

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, 2025 and ending June 30, 2026. This resolution shall be spread upon the minutes of the Board of Commissioners.

Duly passed and approved this 18th day of August, 2025.

_____

County Commissioner

_____

County Mayor

_____

County Clerk

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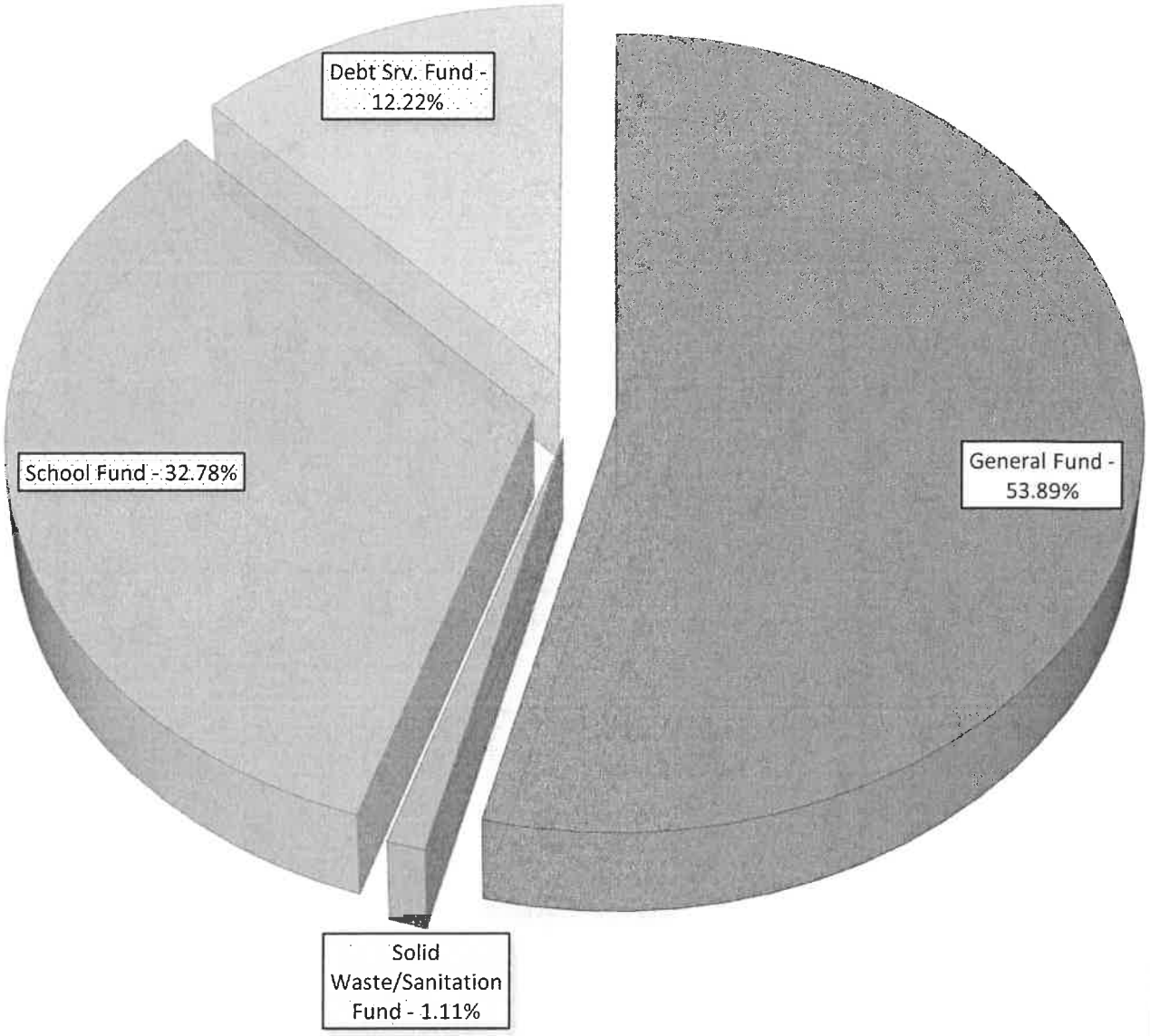
COMBINED FINANCIAL SCHEDULES

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ROBERTSON COUNTY, TENNESSEE
STATEMENT OF UNRESERVED FUND BALANCES
BUDGET FOR THE YEAR ENDING JUNE 30, 2026

ALL FUNDS DESCRIPTION	ACTUAL BALANCE ON 6-30-25	PLUS ESTIMATED REVENUES FY 25-26	LESS ESTIMATED EXPENSES FY 25-26	ESTIMATED BALANCE ON 6-30-26
GENERAL FUND	23,061,844	53,973,000	55,115,000	21,919,844
SOLID WASTE/SANITATION FUND	3,351,067	5,770,000	5,885,000	3,236,067
HIGHWAY FUND	1,560,069	5,497,000	5,797,000	1,260,069
SCHOOL FUND	31,128,844	140,429,286	149,280,353	22,277,777
DEBT SERVICE FUND	20,279,570	18,422,000	13,455,000	25,246,570
GENERAL CAPITAL PROJECTS FUND	1,724,973	4,456,459	3,964,707	2,216,725
COMM DEV/RCEDB/RED RIVER PILOT FUND	2,061,962	964,470	200,000	2,826,432
TOTAL ALL FUNDS	83,168,329	229,512,215	233,697,060	78,983,484

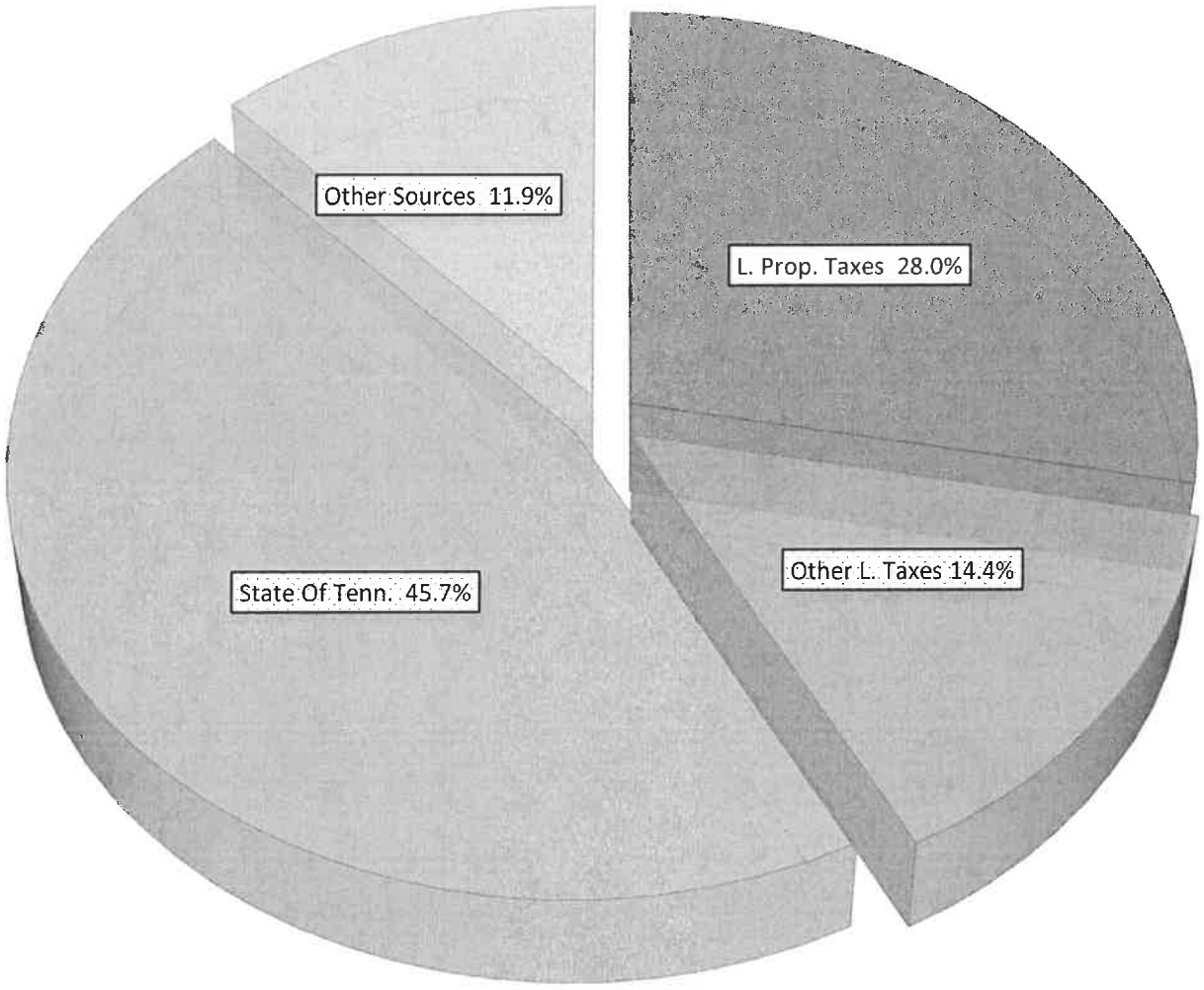
PROPERTY TAX DISTRIBUTION
FISCAL YEAR 2025-2026 BUDGET

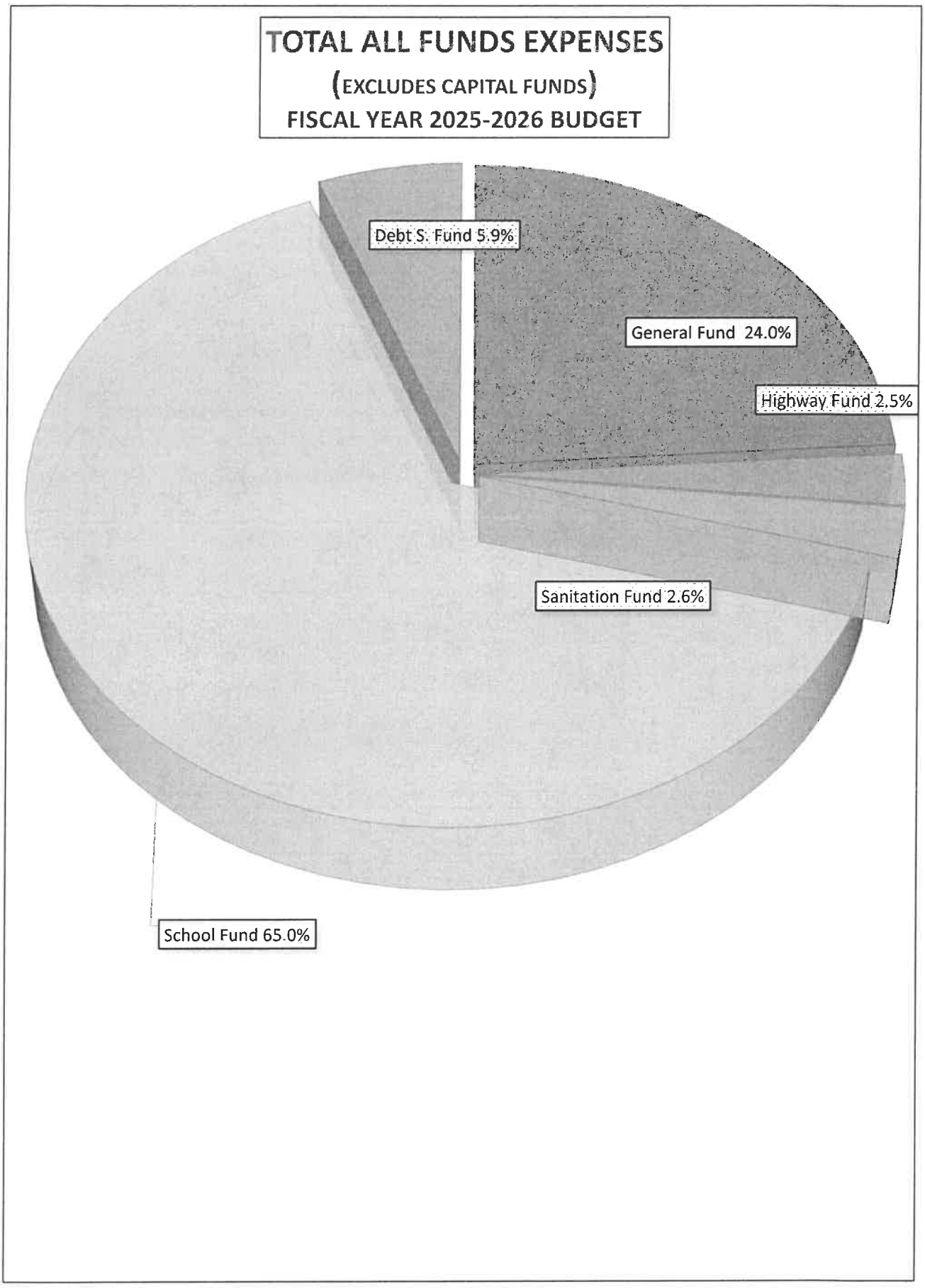


ROBERTSON COUNTY, TENNESSEE
PROPERTY TAX RATE DISTRIBUTION
BUDGET FOR THE YEAR ENDING JUNE 30, 2026

ALL FUNDS DESCRIPTION	PROPERTY TAX RATE	PROPERTY TAX LEVY	LESS EST. 4 % NON COLLECT	NET PROP. TAX REVENUE
GENERAL FUND	0.9700	33,343,750	1,333,750	32,010,000
SOLID WASTE/SANITATION FUND	0.0200	687,500	27,500	660,000
SCHOOL FUND	0.5900	20,281,250	811,250	19,470,000
DEBT SERVICE FUND	0.2200	7,562,500	302,500	7,260,000
TOTAL ALL FUNDS	1.8000	61,875,000	2,475,000	59,400,000
ONE CENT NET PROPERTY TAX GENERATES ABOUT				330,000

TOTAL ALL FUNDS REVENUES
(EXCLUDES CAPITAL FUNDS)
FISCAL YEAR 2025-2026 BUDGET




TOTAL ALL FUNDS EXPENSES
(EXCLUDES CAPITAL FUNDS)
FISCAL YEAR 2025-2026 BUDGET
Debt S. Fund 5.9%
General Fund 24.0%
Highway Fund 2.5%
Sanitation Fund 2.6%
School Fund 65.0%

ROBERTSON COUNTY, TENNESSEE
SCHEDULE OF BOND PAYMENTS
FROM DEBT SERVICE FUND
REMAINING AFTER JUNE 30, 2025

DESCRIPTION	SCHOOL PRINCIPAL PAYMENTS	OTHER PRINCIPAL PAYMENTS	TOTAL PRINCIPAL PAYMENTS	TOTAL INTEREST PAYMENTS	TOTAL PRI. & INT. PAYMENTS
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	53,376,383.00	7,393,617.00	60,770,000.00	7,340,084.82	68,110,084.82

ROBERTSON COUNTY, TENNESSEE
SCHEDULE OF NOTE PAYMENTS
FROM DEBT SERVICE FUND
REMAINING AFTER JUNE 30, 2025

DESCRIPTION	SCHOOL PRINCIPAL PAYMENTS	OTHER PRINCIPAL PAYMENTS	TOTAL PRINCIPAL PAYMENTS	TOTAL INTEREST PAYMENTS	TOTAL PRI. & INT. PAYMENTS
FISCAL YEAR ENDING 06/30/2026	0.00	0.00	0.00	0.00	0.00
TOTAL REMAINING PAYMENTS	0.00	0.00	0.00	0.00	0.00

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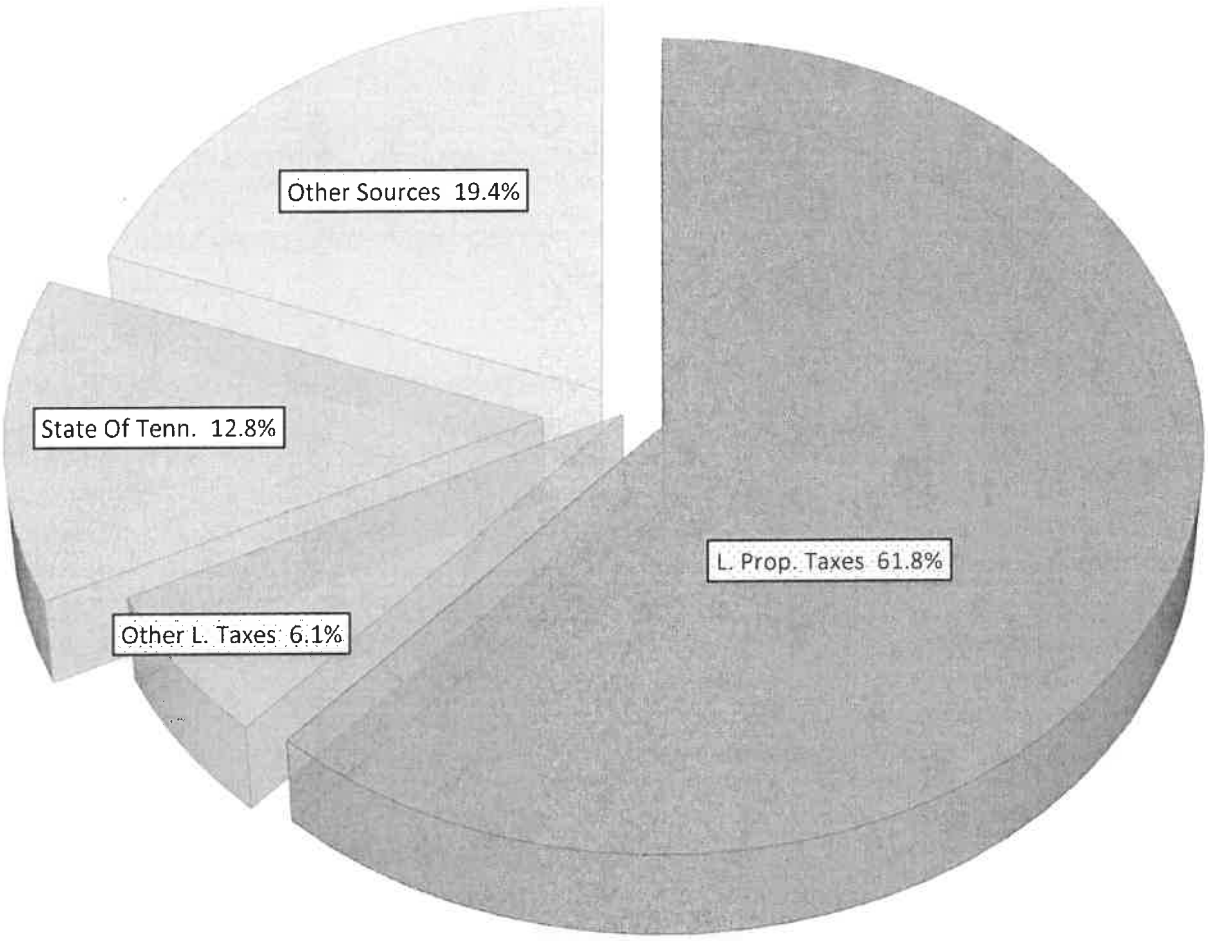
GENERAL FUND BUDGET

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ROBERTSON COUNTY, TENNESSEE
STATEMENT OF ESTIMATED FUND BALANCE
BUDGET FOR THE YEAR ENDING JUNE 30, 2026

GENERAL FUND #101 DESCRIPTION	ACTUAL FY 23-24	BUDGET FY 24-25	ACTUAL FY 24-25	BUDGET FY 25-26
REVENUES				
Local Property Taxes	31,102,800	32,013,549	33,050,061	33,355,166
Other Local Taxes	1,957,846	3,408,682	2,901,290	3,267,586
State Of Tennessee	7,308,495	6,979,769	7,108,734	6,897,544
Other Sources	11,981,726	10,156,911	10,846,697	10,452,704
Total Revenues	52,350,867	52,558,911	53,906,782	53,973,000
EXPENSES				
Salaries	24,152,670	27,036,762	25,678,824	28,392,401
Other Costs	23,679,717	28,962,493	26,639,370	26,722,599
Total Expenses	47,832,387	55,999,255	52,318,194	55,115,000
FUND BALANCE				
Excess Revenues (Expenses)	4,518,480	(3,440,345)	1,588,588	(1,142,000)
Beginning Total Fund Balance - July 1	19,900,222	24,418,702	24,418,702	26,007,290
Ending Total Fund Balance - June 30	24,418,702	20,978,357	26,007,290	24,865,290
Reserved Fund Balance - June 30	(2,680,338)	(2,680,338)	(2,945,446)	(2,945,446)
Unreserved Fund Balance - June 30	21,738,364	18,298,019	23,061,844	21,919,844

GENERAL FUND REVENUES
FISCAL YEAR 2025-2026 BUDGET



ROBERTSON COUNTY, TENNESSEE
STATEMENT OF ESTIMATED REVENUES
BUDGET FOR THE YEAR ENDING JUNE 30, 2026

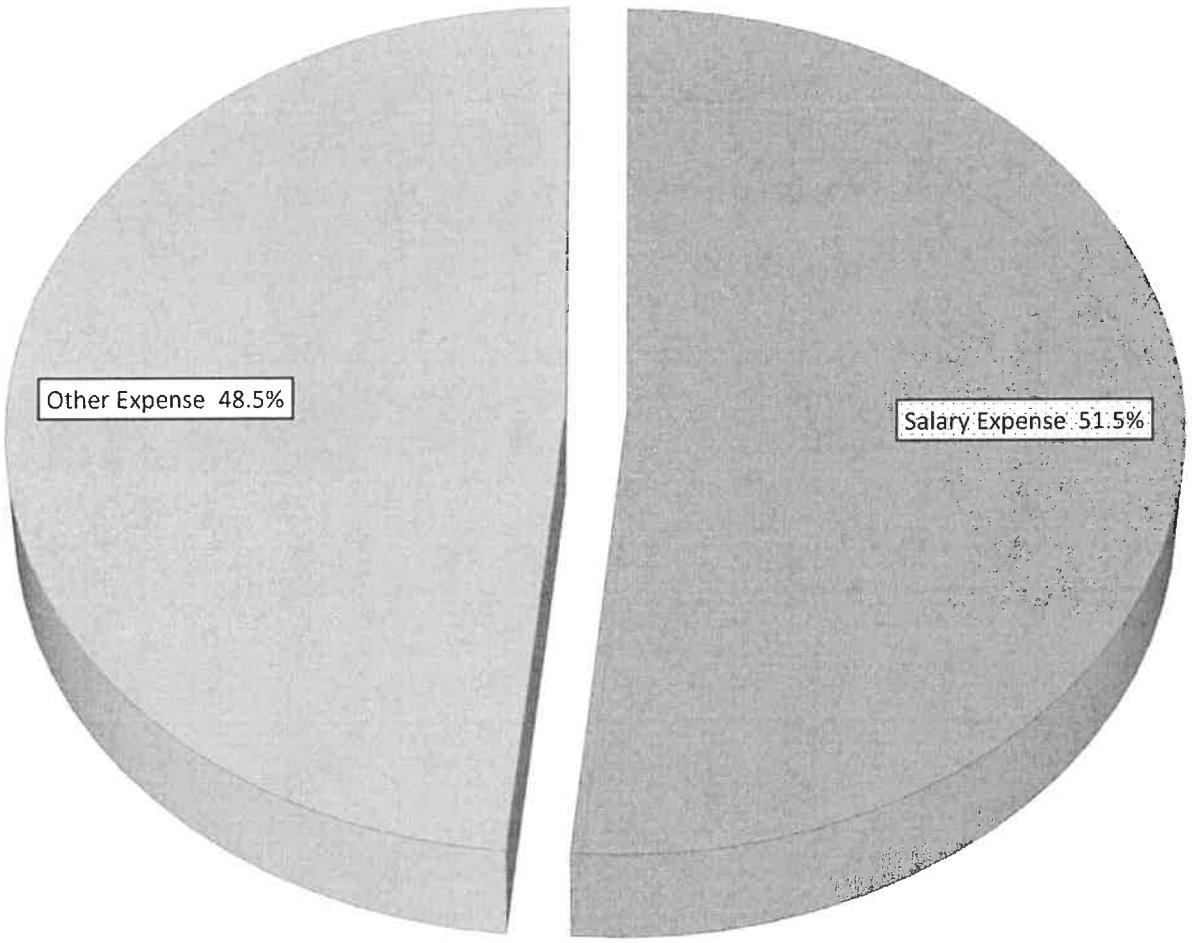
ACCT. #		GENERAL FUND #101 DESCRIPTION	ACTUAL FY 23-24	BUDGET FY 24-25	ACTUAL FY 24-25	BUDGET FY 25-26
		LOCAL PROPERTY TAXES				
40110		Current Property Tax Collections	30,129,251	31,040,000	31,704,895	32,010,000
40120		Trustee's P. T. Collections - Prior Year	288,330	288,330	421,773	421,773
40130		Chancery Court P. T. Collections - Prior Years	107,629	107,629	153,280	153,280
40140		Property Tax Interest & Penalty Collections	130,300	130,300	160,521	160,521
40162		Payments In Lieu Of Property Tax	153,058	153,058	153,502	153,502
40163		Other Payments In Lieu Of Property Tax - IDB PILOT	294,232	294,232	456,090	456,090
		TOTAL LOCAL PROPERTY TAXES	31,102,800	32,013,549	33,050,061	33,355,166
		OTHER LOCAL TAXES				
40210		Sales Tax	0	1,140,000	1,140,000	1,140,000
40220		Motel Tax - Transfer To Ind. Dev. Board - See 58400-358	1,012,648	1,300,000	933,704	1,300,000
40250		Litigation Tax - General	346,722	346,722	308,613	308,613
40320		Bank Excise Tax	476,516	500,000	384,448	384,448
40330		Wholesale Beer Tax	121,960	121,960	134,525	134,525
		TOTAL OTHER LOCAL TAXES	1,957,846	3,408,682	2,901,290	3,267,586
		LICENSES & PERMITS				
41140		Cable TV Franchise	88,983	88,983	75,397	75,397
41520		Building Permits	564,900	564,900	639,951	650,000
		TOTAL LICENSES & PERMITS	653,883	653,883	715,348	725,397
		COURT FINES & PENALTIES				
42110	80&90	Circuit Court All Fines & Fees	37,068	37,068	53,262	53,262
42310		General Sessions Court Fines	365,076	365,076	451,260	473,000
42380		General Sessions Court DUI Treatment Fines	28,539	28,539	28,303	28,303
42390	42391	General Sessions Court Data Entry Fees - Security Fees	32,503	32,503	28,584	28,584
42410		Juvenile Court All Fines & Fees	590	590	645	645
42420		Juvenile Court Officers Cost	669	669	586	586
42490		Juvenile Court Data Entry Fees	1,045	1,045	834	834
42520		Chancery Court Officers Cost - Data Entry Fees	2,090	2,090	1,929	1,929
42530		Chancery Court Data Entry Fees	5,737	5,737	5,668	5,668
42641	42642	Drug Court Fees - Veteran's Treatment Court	66,878	66,878	60,778	60,778
		TOTAL COURT FINES & PENALTIES	540,195	540,195	631,849	653,589
		CHARGES FOR SERVICES				
43120		Ambulance Patient Charges	2,505,888	2,500,000	2,718,009	2,500,000
43120	TNCar	Ambulance Patient Charges - Tenn Care - TNCAR	186,813	100,000	155,355	100,000
43190	101	School Patrol Officers	1,300,000	525,000	525,000	525,000
43190	102	Drivers School Fees	12,320	12,320	10,079	10,079
43190	103	Patrol Officers for the City of Ridgetop	165,139	196,317	196,317	196,317
43350		Copy Machine Fees	1,365	1,365	1,983	1,983
43365		Archives and Records Management Fee	145,795	145,795	151,469	151,469
43370		Telephone Commissions - Jail	62,663	62,663	75,409	75,409
43383		Additional Fees - Titling and Registration	64,752	64,752	68,629	68,629
43392		Register Of Deeds Computer Fees	24,404	24,404	26,166	26,166
43394		Sheriff Computer Fees	8,070	8,070	7,308	7,308
43395		Sheriff Sexual Offender Registration Fee	8,100	8,100	7,350	7,350
43396	43399	Data Process Fee-County Clerk-Vehicle Ins Coverage-(VIC)	30,050	30,050	34,258	34,258
		TOTAL CHARGES FOR CURRENT SERVICES	4,515,359	3,678,836	3,977,332	3,703,968

ROBERTSON COUNTY, TENNESSEE
STATEMENT OF ESTIMATED REVENUES
BUDGET FOR THE YEAR ENDING JUNE 30, 2026

ACCT. #		GENERAL FUND #101 DESCRIPTION	ACTUAL FY 23-24	BUDGET FY 24-25	ACTUAL FY 24-25	BUDGET FY 25-26
		OTHER LOCAL REVENUES				
44131		Commissary Sales - Jail	43,093	43,093	53,379	53,379
44170		Refunds	143,906	138,432	205,923	20,000
44530	44540	Sale of Property - Proceeds - Conwood Bldg Sale FY24-1/4 Share	420,526	8,002	7,752	0
44570		Contributions - ANIML	4,787	1,500	7,230	1,500
44990		Other Local Revenues	96,274	27,877	86,689	29,552
44990	FIRE2	Other Local Revenues / License Plates / Added Fire 2	41,700	36,000	44,572	36,000
		TOTAL OTHER LOCAL REVENUES	750,286	254,904	405,545	140,431
		FEES FROM COUNTY OFFICIALS				
45510		County Clerk Fees	1,365,591	1,365,591	1,403,269	1,431,000
45520		Circuit Court Clerk Fees	236,096	236,096	233,863	233,863
45540		General Sessions Court Fees	588,422	600,000	517,372	517,182
45550		Chancery Court Fees	167,124	167,124	171,003	171,003
45560		Juvenile Court Fees	29,920	29,920	26,271	26,270
45580		Register Of Deeds Fees	460,250	460,250	518,271	528,000
45590		Sheriff Fees	33,977	33,977	44,469	47,000
45610		Trustee Fees	1,978,526	2,077,453	2,147,070	2,275,000
		TOTAL FEES FROM COUNTY OFFICIALS	4,859,906	4,970,410	5,061,588	5,229,319
		STATE OF TENNESSEE				
46110		Juvenile Services Program	9,000	9,000	9,000	9,000
46190	SBC	Other General Govt Grant - Safe Baby Court Grant - (SBC)	35,117	100,000	127,765	100,000
46210		Law Enforcement Training Program	61,600	211,800	142,600	211,800
46220		Drug Control Grant - Added Mental Health Court Grant FY2024	217,973	219,000	229,618	219,000
46240		School Resource Officer Grant - Begin FY2024	1,650,000	1,650,000	1,650,000	1,650,000
46310	43399	Health Department Program	816,633	1,015,000	787,762	970,000
46330		Emergency Medical Services Training Program - State Reimburse	0	44,000	44,000	44,000
46430		Litter Program	7,324	56,400	29,649	56,400
46830		Beer Tax	18,498	18,498	17,752	17,752
46835		Vehicle Certificate of Title Fees	12,288	12,288	12,546	12,546
46840		Alcoholic Beverage Tax	159,226	159,226	155,486	155,486
48991		Opioid Settlement Funds	208,936	126,718	137,654	0
46845	OAC	Opioid Settlement Funds - OAC - Opioid Abatement Council	376,574	0	299,744	0
46855		Sports Gaming Tax	55,149	55,149	68,946	68,946
46915		Contracted Prisoner Boarding	2,921,081	3,100,000	3,218,327	3,300,000
46960		Registrar Of Voters Salary Grant	15,164	15,164	15,164	15,164
46980		Other State Grants EMA, TEMA Grants	58,074	59,480	59,707	36,350
46990		Other State Revenues	27,415	14,100	20,016	14,100
47250		Law Enforcement Grants	210,741	101,946	58,111	5,000
47590		Federal through State-Reimbursement-Voting Machines-Elections	435,296	0	8,182	0
48130		Contributions - RobCo Soil Conservation District FY2024	12,406	12,000	16,705	12,000
47990		Federal Other Grants	0	0	0	0
		TOTAL STATE OF TENNESSEE	7,308,495	6,979,769	7,108,734	6,897,544
		OTHER SOURCES (NONREVENUE)				
49700		Insurance Recovery	662,097	58,683	55,035	0
49800		Operating Transfer from American Rescue Plan Act (ARPA) 2021	0	0	0	0
		TOTAL OTHER SOURCES (NONREVENUE)	662,097	58,683	55,035	0
		TOTAL REVENUE FOR GENERAL FUND #101	52,350,867	52,558,911	53,906,782	53,973,000

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GENERAL FUND EXPENSES
FISCAL YEAR 2025-2026 BUDGET



ROBERTSON COUNTY, TENNESSEE
STATEMENT OF ESTIMATED EXPENSES
BUDGET FOR THE YEAR ENDING JUNE 30, 2026

ACCT. #		GENERAL FUND #101 DESCRIPTION	F. T. EMP.	ACTUAL FY 23-24	BUDGET FY 24-25	ACTUAL FY 24-25	BUDGET FY 25-26
51100		**COUNTY COMMISSION**					
105		Veterans' Services Supervisor	1	71,564	62,047	61,615	64,530
162		Clerical Personnel	2	78,503	84,602	83,230	87,990
169		Part-Time Personnel - Veterans' Services		12,244	0	0	0
191		Board Member Fees		153,450	157,500	152,925	157,500
201		Social Security Tax		19,372	18,857	18,308	19,221
204		State Retirement		9,372	10,588	10,397	11,775
212		Medicare Tax		4,530	4,410	4,282	4,495
317		Computer Software Maint. & Programming		1,891	2,245	0	2,245
320		Dues & Memberships		33,056	33,106	35,345	35,345
331		Legal Services		92,346	130,000	114,833	130,000
332		Legal Notices, Recording & Court Costs		0	400	0	400
351	201	Rent - Copying Machine		433	444	433	444
513		Worker's Compensation Insurance		604	576	576	366
524		Training & Related Travel		2,410	5,000	2,123	5,000
599		Other Charges		4,037	12,247	3,690	10,008
		TOTAL COUNTY COMMISSION	3	483,812	522,022	487,757	529,319
51300		**COUNTY MAYOR**					
101		Administrative Officer	1	122,538	128,661	128,661	132,522
162		Clerical Personnel	1	49,000	50,516	50,516	55,526
162		Clerical Personnel - Employees At Soil Conservation	2	91,995	75,133	68,103	75,133
105		Information Technology (IT) Director	1	93,695	104,070	103,344	108,232
169		Part-Time Personnel - Clerical		0	8,114	570	8,114
201		Social Security Tax		21,872	22,723	21,166	23,531
204		State Retirement		24,345	25,875	25,220	28,673
212		Medicare Tax		5,115	5,314	4,959	5,503
307		Communication - Computer / Radio / Phone		410	1,196	451	818
308		Consultants, Architects & Engineers		0	20,000	0	20,000
320		Dues & Memberships		1,980	1,800	2,178	2,396
321		Engineering Services		0	0	0	0
336		Maintenance - Equipment / Computer / Radio / IT		59,728	48,490	60,599	68,000
338		Maintenance - Licensed Vehicles		0	0	0	0
348		Postal Charges		19	588	0	588
349		Printing & Forms		0	700	0	700
351	201	Rent - Copying Machine		888	3,576	867	3,576
355		Travel Conducting Business		0	3,000	0	3,000
399		Other Contracted Serv-C Gregory Maint Radio Towers/Misc		0	0	0	24,000
425		Gasoline		305	139	185	139
435		Office Supplies		999	3,000	785	2,782
508		Surety Bonds		0	0	0	0
513		Worker's Compensation Insurance		657	694	694	448
524		Training & Related Travel		486	1,000	844	1,000
599		Robertson County - Springfield Airport - Old# 58400-316-725		23,275	17,062	8,531	9,500
799		Various Capital Outlay / Information Tech (IT)		425	36,000	595	16,490
		TOTAL COUNTY MAYOR	5	497,732	557,651	478,268	590,671

ROBERTSON COUNTY, TENNESSEE
STATEMENT OF ESTIMATED EXPENSES
BUDGET FOR THE YEAR ENDING JUNE 30, 2026

ACCT. #		GENERAL FUND #101 DESCRIPTION	F. T. EMP.	ACTUAL FY 23-24	BUDGET FY 24-25	ACTUAL FY 24-25	BUDGET FY 25-26
51500		**ADMINISTRATOR OF ELECTIONS**					
101		Administrative Officer	1	95,492	111,404	105,408	111,404
162		Clerical Personnel	3	124,380	120,393	111,948	136,775
169		Part-Time Personnel - Clerical		10,641	31,526	25,174	20,690
187		Overtime Pay		5,580	5,000	5,826	2,500
191		Board Member Fees		3,940	4,900	4,680	4,900
193		Election Workers - Part-Time		39,155	80,000	87,362	43,681
201		Social Security Tax		14,683	16,940	15,311	17,129
204		State Retirement		15,352	17,097	15,675	19,352
212		Medicare Tax		3,434	3,962	3,581	4,006
317		Computer Software Maint. & Programming		20,706	24,000	17,668	24,000
320		Dues & Memberships		0	500	0	500
332		Legal Notices, Recording & Court Costs		2,856	4,900	4,281	2,700
336		Maintenance - Equipment / Computer / Radio		7,916	4,000	3,149	3,000
348		Postal Charges		3,894	6,000	11,091	5,000
349		Printing & Forms		3,465	4,000	6,398	3,000
351	201	Rent - Copying Machine		1,545	2,746	1,546	2,747
399	901	Other Contracted Services - Voting Machines & Rent		32,846	50,000	56,425	28,000
435		Office Supplies		12,918	7,000	8,608	4,000
513		Worker's Compensation Insurance		547	669	669	378
524		Training & Related Travel		347	1,000	101	500
799		Various Capital Outlay - Voting Machines		4,282	0	0	0
		TOTAL ADMINISTRATOR OF ELECTIONS	4	403,979	496,037	484,901	434,262

ROBERTSON COUNTY, TENNESSEE
STATEMENT OF ESTIMATED EXPENSES
BUDGET FOR THE YEAR ENDING JUNE 30, 2026

ACCT. #		GENERAL FUND #101 DESCRIPTION	F. T. EMP.	ACTUAL FY 23-24	BUDGET FY 24-25	ACTUAL FY 24-25	BUDGET FY 25-26
51600		**REGISTER OF DEEDS**					
101		Administrative Officer	1	106,100	111,404	111,404	114,738
162		Clerical Personnel	4	194,027	202,951	199,325	211,059
169		Part-Time Personnel - Clerical		0	0	0	0
201		Social Security Tax		17,952	19,490	18,316	20,199
204		State Retirement		20,432	22,696	22,321	25,152
212		Medicare Tax		4,199	4,558	4,284	4,724
317		Computer Software Maint. & Programming		11,461	12,761	12,461	12,761
320		Dues & Memberships		1,023	1,311	1,186	1,311
336		Maintenance - Equipment / Computer / Radio		0	200	0	200
348		Postal Charges		185	1,000	0	1,000
349		Printing & Forms		426	1,000	393	1,000
351	201	Rent - Copying Machine		3,007	2,930	3,007	3,157
435		Office Supplies		3,779	6,900	4,350	6,900
508		Surety Bonds		0	0	0	0
513		Worker's Compensation Insurance		572	595	595	385
524		Training & Related Travel		920	1,200	1,175	1,200
599	301	Other Charges - Data Processing		2,280	6,500	3,011	6,500
799		Various Capital Outlay		0	0	0	0
		TOTAL REGISTER OF DEEDS	5	366,363	395,496	381,828	410,286

ROBERTSON COUNTY, TENNESSEE
STATEMENT OF ESTIMATED EXPENSES
BUDGET FOR THE YEAR ENDING JUNE 30, 2026

ACCT. #		GENERAL FUND #101 DESCRIPTION	F. T. EMP.	ACTUAL FY 23-24	BUDGET FY 24-25	ACTUAL FY 24-25	BUDGET FY 25-26
51720		**PLANNING & ZONING**					
101		Administrative Officer		0	0	0	0
162		Clerical Personnel	7	433,859	386,970	327,266	396,081
169		Part-Time Personnel - Clerical		0	0	2,756	0
187		Overtime Pay		3,324	0	3,707	6,125
191		Board Member Fees		7,600	11,101	9,300	11,101
201		Social Security Tax		26,167	24,680	20,484	25,625
204		State Retirement		27,724	27,939	23,696	31,050
212		Medicare Tax		6,121	5,772	4,791	5,993
307		Communication - Computer / Radio / Phone		3,328	1,995	1,141	1,995
308		Consultants		14,588	50,000	40,437	50,000
317		Computer Software Maint. & Programming		19,847	15,880	15,000	15,880
320		Dues & Memberships		350	1,500	935	1,500
321		Engineering Services		3,410	0	0	0
332		Legal Notices, Recording & Court Costs		1,873	5,000	2,221	5,000
335		Maintenance - Building / Land to Clean-Up for Violators		856	5,000	144	5,000
336		Maintenance - Equipment / Computer / Radio		960	2,000	1,350	2,000
338		Maintenance - Licensed Vehicles		1,993	4,000	572	4,000
348		Postal Charges		185	1,400	0	1,400
349		Printing & Forms - Building Codes Manuals		367	1,500	1,322	1,500
351	201	Rent - Copying Machine		4,194	4,622	1,287	4,622
425		Gasoline		3,554	7,690	2,733	7,690
435		Office Supplies		4,147	3,700	2,613	3,700
450		Tires & Tubes		0	3,000	600	3,000
451		Uniforms		311	2,000	0	2,000
513		Worker's Compensation Insurance		1,136	1,072	1,072	488
524		Training & Related Travel		3,342	6,000	932	6,000
599		Other Charges - Fire 2		38,500	0	0	0
599		Other Charges		16,150	0	0	0
718		Licensed Vehicle Capital Outlay		0	0	0	0
799		Various Capital Outlay		1,457	3,000	0	3,000
		TOTAL PLANNING & ZONING	7	625,343	575,821	464,359	594,750
51740		**ENGINEERING**					
101		Administrative Officer	1	105,690	109,395	109,395	113,763
162		Clerical Personnel	1	0	58,820	58,411	61,168
201		Social Security Tax		6,553	10,429	10,093	10,846
204		State Retirement		7,208	12,145	12,091	13,505
212		Medicare Tax		1,531	2,439	2,360	2,536
307		Communication - Computer / Radio / Phone		0	1,500	1,201	1,500
317		Computer Software Maint. & Programming		0	800	0	800
321		Engineering Services		0	36,000	14,180	36,000
336		Maintenance - Equipment / Computer / Radio		0	1,000	0	1,000
348		Postal Charges		0	100	0	100
351	201	Rent - Copying Machine		0	4,000	2,546	4,000
355		Travel Conducting Business		295	3,600	422	3,600
435		Office Supplies		0	1,500	717	1,500
513		Worker's Compensation Insurance		0	318	318	207
524		Training & Related Travel		0	1,000	125	1,000
799		Various Capital Outlay		0	0	1,221	0
		TOTAL ENGINEERING	2	121,277	243,046	213,080	251,525

ROBERTSON COUNTY, TENNESSEE
STATEMENT OF ESTIMATED EXPENSES
BUDGET FOR THE YEAR ENDING JUNE 30, 2026

ACCT. #		GENERAL FUND #101 DESCRIPTION	F. T. EMP.	ACTUAL FY 23-24	BUDGET FY 24-25	ACTUAL FY 24-25	BUDGET FY 25-26
51800		COUNTY BUILDINGS					
101		Administrative Officer	1	78,390	81,140	81,140	84,377
162		Clerical Personnel	1	41,436	43,336	43,034	45,072
166		Custodial Personnel	4	116,388	134,585	117,687	146,007
167		Maintenance Personnel	7	357,473	385,241	366,016	382,650
169		Part-Time Personnel - Custodial		0	0	0	0
187		Overtime Pay		9,152	16,500	14,748	27,000
201		Social Security Tax		34,719	40,970	35,886	42,477
204		State Retirement		40,227	47,710	43,965	52,890
212		Medicare Tax		8,120	9,582	8,393	9,934
307		Communication - Computer / Radio / Phone		94,210	107,837	98,624	103,792
308		Consultants, Architects & Engineers		0	0	0	0
334	101	Maintenance Contract - Elevators & Phone System		21,346	21,697	24,608	21,697
335		Maintenance - Building / Land		30,068	50,000	43,550	50,000
335		Maintenance - Building / Land - TRANE		0	0	0	0
336		Maintenance - Equipment / Computer / Radio		3,780	6,000	3,074	6,000
338		Maintenance - Licensed Vehicles		1,914	4,000	154	4,000
347		Pest Control		3,309	5,200	3,615	5,200
347	EMC	Pest Control - Employee Medical Clinic		199	1,200	0	1,200
350		Internet Connectivity		20,261	28,287	26,469	28,287
350	EMC	Internet Connectivity - Employee Medical Clinic		1,324	1,332	1,324	1,332
351	201	Rent - Copying Machine		954	960	953	960
355		Travel Conducting Business		0	400	0	400
359		Waste Disposal		1,136	1,183	1,372	1,183
359	EMC	Waste Disposal - Employee Medical Clinic		672	684	672	684
399		Other Contracted Services - Repair Plaster in Crthouse		0	0	0	0
410		Custodial Supplies		17,487	32,000	18,898	32,000
415	EMC	Electricity - Employee Medical Clinic		3,514	15,000	4,153	5,000
415		Electricity		38,171	56,352	41,039	56,352
415	101	Electricity - R. C. Office Building		114,098	128,725	126,941	138,725
425		Gasoline		2,845	3,582	2,815	3,582
434	EMC	Natural Gas - Employee Medical Clinic		393	550	176	550
434		Natural Gas		3,178	6,948	5,592	6,948
434	101	Natural Gas - R. C. Office Building		2,790	10,595	2,755	10,595
451		Uniforms & Safety Gear		7,452	8,900	6,189	8,900
454	EMC	Water & Sewer - Employee Medical Clinic		1,938	4,000	1,472	2,000
454		Water & Sewer		3,514	6,564	11,937	13,564
454	101	Water & Sewer - R. C. Office Building		21,968	25,093	21,781	25,093
513		Worker's Compensation Insurance		19,458	20,013	20,013	15,530
599		Other Charges		11,535	14,000	13,365	21,480
799		Various Capital Outlay		52,508	148,254	25,515	63,000
		TOTAL COUNTY BUILDINGS	13	1,165,927	1,468,420	1,217,925	1,418,461

ROBERTSON COUNTY, TENNESSEE
STATEMENT OF ESTIMATED EXPENSES
BUDGET FOR THE YEAR ENDING JUNE 30, 2026

ACCT. #		GENERAL FUND #101 DESCRIPTION	F. T. EMP.	ACTUAL FY 23-24	BUDGET FY 24-25	ACTUAL FY 24-25	BUDGET FY 25-26
51910		**ARCHIVES**					
162		Clerical Personnel	3	118,562	122,356	121,503	127,267
169		Part-Time Personnel		14,469	18,998	13,060	19,763
201		Social Security Tax		7,627	8,764	7,736	9,116
204		State Retirement		7,956	8,834	8,722	9,825
212		Medicare Tax		1,784	2,050	1,809	2,132
336		Maintenance - Equipment / Computer / Radio		0	300	0	300
348		Postal Charges		0	200	0	200
350		Internet Connectivity		2,242	2,345	2,242	2,345
351	201	Rent - Copying Machine		925	936	925	936
399	451	Other Contracted Services - Microfilming		19,000	17,000	17,000	17,000
513		Worker's Compensation Insurance		259	268	266	174
599		Other Charges		8,043	8,000	7,000	8,000
799	Assor	Various Capital Outlay - Perm Map File Cabinet - Assessor		0	0	0	0
799	P&Z	Various Capital Outlay - Perm Map File Cabinet - P & Z		0	0	0	0
799	Elect	Various Capital Outlay - Perm Election Cards File		0	0	0	0
799		Various Capital Outlay		0	0	0	0
		TOTAL ARCHIVES	3	180,867	190,051	180,263	197,058

ROBERTSON COUNTY, TENNESSEE
STATEMENT OF ESTIMATED EXPENSES
BUDGET FOR THE YEAR ENDING JUNE 30, 2026

ACCT. #		GENERAL FUND #101 DESCRIPTION	F. T. EMP.	ACTUAL FY 23-24	BUDGET FY 24-25	ACTUAL FY 24-25	BUDGET FY 25-26
52100		**FINANCE DEPARTMENT**					
101		Administrative Officer	1	110,468	110,468	110,468	114,894
162		Clerical Personnel	7	449,979	497,994	496,590	495,969
187		Overtime Pay		1,328	0	0	1,707
201		Social Security Tax		31,882	37,731	34,014	37,979
204		State Retirement		38,158	42,572	42,080	47,290
212		Medicare Tax		7,456	8,824	7,955	8,882
317		Computer Software Maint. & Programming		24,759	25,704	25,704	27,594
320		Dues & Memberships		0	627	0	627
332		Legal Notices, Recording & Court Costs		1,996	3,000	1,131	3,000
336		Maintenance - Equipment / Computer / Radio		1,220	2,000	1,381	2,000
348		Postal Charges		9,000	9,000	2,000	7,000
349		Printing & Forms		2,652	6,600	4,087	6,600
351	201	Rent - Copying Machine		1,539	1,560	1,539	1,560
351	301	Rent - Postage Meter		1,310	1,639	1,464	1,688
435		Office Supplies		9,834	8,800	7,367	8,860
508		Surety Bonds		0	0	0	0
513		Worker's Compensation Insurance		1,077	1,093	1,093	724
524		Training & Related Travel		0	1,387	0	1,387
799		Various Capital Outlay		35,440	0	0	0
		TOTAL FINANCE DEPARTMENT	8	728,098	758,999	736,873	767,761

ROBERTSON COUNTY, TENNESSEE
STATEMENT OF ESTIMATED EXPENSES
BUDGET FOR THE YEAR ENDING JUNE 30, 2026

ACCT. #		GENERAL FUND #101 DESCRIPTION	F. T. EMP.	ACTUAL FY 23-24	BUDGET FY 24-25	ACTUAL FY 24-25	BUDGET FY 25-26
52300		PROPERTY ASSESSOR'S OFFICE					
101		Administrative Officer	1	106,100	111,404	111,404	114,738
162		Clerical Personnel	8	302,861	318,997	308,439	376,359
191		Board Member Fees		2,900	4,000	500	4,000
201		Social Security Tax		24,646	26,933	25,817	30,696
204		State Retirement		27,084	31,075	29,556	37,913
212		Medicare Tax		5,764	6,299	6,038	7,179
309	401	Contract With State - Property Tax Assessments		17,056	17,600	17,200	17,600
317		Computer Software Maint. & Programming		3,805	3,500	3,510	5,700
320		Dues & Memberships		1,800	1,825	1,800	1,825
332		Legal Notices, Recording & Court Costs		205	200	204	200
336		Maintenance - Equipment / Computer / Radio		0	300	240	300
338		Maintenance - Licensed Vehicles		578	3,000	1,665	3,000
348		Postal Charges		5,852	25,000	8,422	7,800
349		Printing & Forms		533	2,428	562	2,428
351	201	Rent - Copying Machine		3,007	3,308	3,007	3,308
351	301	Rent - Postage Meter		621	822	663	821
399		Other Contracted Services		41,595	45,000	28,190	40,000
425		Gasoline		2,505	3,276	2,334	3,276
435		Office Supplies		4,213	4,500	2,096	4,500
508		Surety Bonds		0	0	0	0
513		Worker's Compensation Insurance		7,469	7,757	7,757	11,585
524		Training & Related Travel		410	1,600	550	1,600
799		Various Capital Outlay		0	0	0	0
		TOTAL PROPERTY ASSESSOR'S OFFICE	9	559,004	618,824	559,954	674,828

ROBERTSON COUNTY, TENNESSEE
STATEMENT OF ESTIMATED EXPENSES
BUDGET FOR THE YEAR ENDING JUNE 30, 2026

ACCT. #		GENERAL FUND #101 DESCRIPTION	F. T. EMP.	ACTUAL FY 23-24	BUDGET FY 24-25	ACTUAL FY 24-25	BUDGET FY 25-26
52400		COUNTY TRUSTEE'S OFFICE					
101		Administrative Officer	1	106,100	111,404	111,404	114,738
162		Clerical Personnel	4	138,949	201,158	197,402	209,205
169		Part-Time Personnel - Clerical		0	0	0	0
187		Overtime Pay		3,474	3,000	2,385	3,000
201		Social Security Tax		14,478	19,565	17,628	20,270
204		State Retirement		16,875	22,784	22,209	25,240
212		Medicare Tax		3,386	4,576	4,122	4,741
307		Communication - Computer / Radio / Phone		0	0	98	0
309	401	Contract With State - Property Tax Assessments		9,842	10,250	10,026	10,250
312		Contract With Private Agencies - Property Tax Bills		9,805	8,500	8,101	8,500
317		Computer Software Maint. & Programming		8,253	9,248	8,751	9,928
320		Dues & Memberships		1,223	1,276	1,276	1,332
336		Maintenance - Equipment / Computer / Radio		510	1,000	942	1,000
348		Postal Charges		19,899	15,000	14,999	13,264
349		Printing & Forms		2,697	1,750	1,443	1,750
351	201	Rent - Copying Machine		744	744	744	744
351	301	Rent - Postage Meter		1,923	1,964	1,923	1,964
435		Office Supplies		9,832	5,000	4,347	5,000
508		Surety Bonds		5,691	5,692	5,691	5,692
513		Worker's Compensation Insurance		492	597	597	386
524		Training & Related Travel		1,685	2,000	2,330	3,000
799		Various Capital Outlay		0	0	1,365	0
		TOTAL COUNTY TRUSTEE'S OFFICE	5	355,858	425,508	417,783	440,004

ROBERTSON COUNTY, TENNESSEE
STATEMENT OF ESTIMATED EXPENSES
BUDGET FOR THE YEAR ENDING JUNE 30, 2026

ACCT. #		GENERAL FUND #101 DESCRIPTION	F. T. EMP.	ACTUAL FY 23-24	BUDGET FY 24-25	ACTUAL FY 24-25	BUDGET FY 25-26
52500		**COUNTY CLERK'S OFFICE**					
101		Administrative Officer	1	106,100	111,404	111,404	114,738
162		Clerical Personnel	11	464,460	537,119	523,066	558,638
188		Per TCA Code - Bonus Payment from Reserve Funds		24,700	25,000	24,700	25,000
201		Social Security Tax		34,939	41,758	38,503	43,299
204		State Retirement		40,507	48,628	47,193	53,915
212		Medicare Tax		8,171	9,766	9,005	10,126
317		Computer Software Maint. & Programming		31,525	31,419	26,609	31,419
320		Dues & Memberships		1,023	1,077	1,076	1,133
332		Legal Notices, Recording & Court Costs		0	700	95	700
336		Maintenance - Equipment / Computer / Radio		371	935	0	935
348		Postal Charges		29,015	30,000	29,762	30,000
348	Plate	Postal Charges - Mailing License Plates		33,000	36,000	0	34,574
349		Printing & Forms		3,465	4,100	2,986	4,100
351	201	Rent - Copying Machine		1,907	1,908	1,907	1,908
351	301	Rent - Postage Meter		621	822	1,406	2,192
435		Office Supplies		5,060	9,000	5,835	9,000
508		Surety Bonds		0	0	0	0
513		Worker's Compensation Insurance		1,159	1,275	1,275	825
524		Training & Related Travel		1,712	1,724	1,342	1,724
599	301	Other Charges - Data Processing		5,604	24,577	20,203	9,000
599	Paper	Other Charges - Paper - State Requirement		2,531	9,000	9,084	9,000
799		Various Capital Outlay		0	0	0	0
		TOTAL COUNTY CLERK'S OFFICE	12	795,870	926,212	855,451	942,226

ROBERTSON COUNTY, TENNESSEE
STATEMENT OF ESTIMATED EXPENSES
BUDGET FOR THE YEAR ENDING JUNE 30, 2026

ACCT. #		GENERAL FUND #101 DESCRIPTION	F. T. EMP.	ACTUAL FY 23-24	BUDGET FY 24-25	ACTUAL FY 24-25	BUDGET FY 25-26
53100		**CIRCUIT COURT CLERK'S OFFICE**					
101		Administrative Officer	1	106,100	111,404	111,404	114,738
162		Clerical Personnel	17	758,635	807,119	788,673	839,406
169		Part-Time Personnel - Clerical		6,974	25,076	9,965	26,074
187		Overtime Pay		1,735	3,000	938	3,000
201		Social Security Tax		50,315	58,689	52,045	60,960
204		State Retirement		58,784	66,534	64,764	73,892
212		Medicare Tax		11,869	13,726	12,316	14,257
317		Computer Software Maint. & Programming		44,344	44,475	35,586	41,206
320		Dues & Memberships		1,083	1,136	926	1,192
332		Legal Notices, Recording & Court Costs		567	650	567	650
336		Maintenance - Equipment / Computer / Radio		378	2,000	0	2,000
348		Postal Charges		9,000	18,000	13,716	18,000
349		Printing & Forms		5,017	6,000	4,646	6,000
351	201	Rent - Copying Machine		5,189	5,196	5,190	5,196
351	301	Rent - Postage Meter		3,234	4,306	2,425	4,306
399	401	Other Contracted Services - Jury & Witness Fees		14,710	26,500	14,838	26,500
435		Office Supplies		14,660	13,000	14,675	16,213
435	JUDGE	Office Supplies - For Circuit Judges - 19th Judicial District		569	1,200	112	1,200
437		Periodicals		325	410	1,364	410
508		Surety Bonds		0	0	0	0
513		Worker's Compensation Insurance		1,725	1,792	1,792	1,161
524		Training & Related Travel		0	1,000	1,812	1,000
799		Various Capital Outlay		60,823	100,254	100,909	6,685
		TOTAL CIRCUIT COURT CLERK'S OFFICE	18	1,156,036	1,311,467	1,238,663	1,264,046

ROBERTSON COUNTY, TENNESSEE
STATEMENT OF ESTIMATED EXPENSES
BUDGET FOR THE YEAR ENDING JUNE 30, 2026

ACCT. #		GENERAL FUND #101 DESCRIPTION	F. T. EMP.	ACTUAL FY 23-24	BUDGET FY 24-25	ACTUAL FY 24-25	BUDGET FY 25-26
53300		**GENERAL SESSIONS COURT**					
102		General Sessions Court Judge	1	196,755	204,828	204,828	210,776
162		Clerical Personnel	3	143,065	157,722	147,919	164,035
187		Overtime Pay		2,188	2,500	1,617	15,500
197		Judicial Commissioners Fees		120,922	133,143	123,679	138,502
201		Social Security Tax		26,055	30,888	26,776	32,786
204		State Retirement		23,302	26,357	25,528	30,132
212		Medicare Tax		6,514	7,224	6,726	7,668
307		Communication - Computer / Radio / Phone		4,095	4,500	4,147	4,500
317		Computer Software Maint. & Programming		2,800	4,500	0	4,500
320		Dues & Memberships		1,675	1,675	2,075	2,075
336		Maintenance - Equipment / Computer / Radio		0	1,500	0	1,500
348		Postal Charges		204	250	219	250
349		Printing & Forms		4,160	6,000	1,968	6,000
351	201	Rent - Copying Machine		2,171	2,283	2,201	2,283
399	351	Other Contracted Services - Interpreters		0	10,000	0	0
399	801	Other Contracted Services - Special Judge		0	7,000	0	1,982
435		Office Supplies		1,595	4,000	2,344	4,000
437		Periodicals		5,454	5,600	5,319	1,100
506		Liability Insurance - Regular & Special Judges		2,218	2,295	2,218	2,295
513		Worker's Compensation Insurance		906	943	943	625
524		Training & Related Travel		1,237	4,000	633	4,000
599		Other Charges		105	2,280	945	2,280
799		Various Capital Outlay		0	0	0	0
		TOTAL GENERAL SESSIONS COURT	4	545,421	619,488	560,085	636,789
53330		**DRUG RECOVER COURT-MENTL HEALTH CRT & OAC**					
162		Clerical Personnel	3	159,930	176,974	175,740	184,056
187		Overtime Pay		0	500	454	0
201		Social Security Tax		8,948	11,003	10,172	11,411
204		State Retirement		10,425	12,814	12,648	14,209
212		Medicare Tax		2,093	2,573	2,379	2,669
308	RC	Consultants - Drug Recovery Court (RC)		10,745	6,159	0	6,159
308	MHC	Consultants - Mental Health Court (MHC)		23,712	38,809	15,504	38,809
308	OAC	Consultants - State Opioid Abatement Council (OAC)		62,457	167,040	93,969	167,040
322	RC	Evaluation and Testing - (RC)		34,244	29,000	27,647	29,000
322	MHC	Evaluation and Testing - (MHC)		4,841	20,000	5,467	20,000
351	OAC	Rentals - Building/Land - Recovery House Rental - (OAC)		29,287	31,200	29,900	31,200
351	RC	Rent - Copying Machine - Recovery Court (RC)		364	378	364	378
351	MHC	Rent - Copying Machine -Mental Health Court (MHC)		364	378	364	378
435	RC	Office Supplies - Recovery Court (RC)		5,396	3,985	389	3,985
435	MHC	Office Supplies - Mental Health Court (MHC)		4,045	5,535	5,447	5,535
435	OAC	Office Supplies - State Opioid Abatement Council (OAC)		6,841	13,000	11,478	13,000
513		Worker's Compensation Insurance		0	0	39	217
524	RC	Training & Related Travel - (RC)		1,785	7,200	0	1,000
524	MHC	Training & Related Travel - (MHC)		3,396	1,000	11,612	7,200
599	RC	Other Charges - Recovery Court (RC)		4,452	4,600	3,058	4,600
599	MHC	Other Charges - Mental Health Court (MHC)		238	100	0	100
599	DCRev	Other Charges - DCREV charges from County Reserves		324	26,736	0	26,736
		TOTAL DRUG RECOVER-MENTL HEALTH CRT & OAC	3	373,887	558,984	406,631	567,682

ROBERTSON COUNTY, TENNESSEE
STATEMENT OF ESTIMATED EXPENSES
BUDGET FOR THE YEAR ENDING JUNE 30, 2026

ACCT. #		GENERAL FUND #101 DESCRIPTION	F. T. EMP.	ACTUAL FY 23-24	BUDGET FY 24-25	ACTUAL FY 24-25	BUDGET FY 25-26
53400		**CHANCERY COURT**					
101		Administrative Officer	1	106,100	111,404	111,404	114,738
162		Clerical Personnel	4	166,924	189,698	188,375	197,291
169		Part-Time Personnel - Clerical		0	0	0	0
201		Social Security Tax		15,925	18,668	17,216	19,346
204		State Retirement		18,563	21,740	21,565	24,089
212		Medicare Tax		3,725	4,366	4,026	4,524
317		Computer Software Maint. & Programming		20,458	20,720	20,316	21,626
320		Dues & Memberships		1,492	2,243	1,985	2,243
332		Legal Notices, Recording & Court Costs		587	1,000	614	1,000
336		Maintenance - Equipment / Computer / Radio		1,500	1,450	54	544
348		Postal Charges		3,300	14,225	9,180	14,225
349		Printing & Forms		71	3,000	0	3,000
351	201	Rent - Copying Machine		1,504	1,512	1,504	1,512
351	301	Rent - Postage Meter		1,123	1,055	898	1,055
399	401	Other Contracted Services - Jury & Witness Fees		0	1,000	732	1,000
435		Office Supplies		5,634	6,600	5,772	6,600
437		Periodicals		92	700	23	700
508		Surety Bonds		0	0	0	0
513		Worker's Compensation Insurance		546	570	570	369
524		Training & Related Travel		0	500	255	500
799		Various Capital Outlay		2,298	70,092	70,091	0
		TOTAL CHANCERY COURT	5	349,842	470,543	454,580	414,362

ROBERTSON COUNTY, TENNESSEE
STATEMENT OF ESTIMATED EXPENSES
BUDGET FOR THE YEAR ENDING JUNE 30, 2026

ACCT. #		GENERAL FUND #101 DESCRIPTION	F. T. EMP.	ACTUAL FY 23-24	BUDGET FY 24-25	ACTUAL FY 24-25	BUDGET FY 25-26
53500		**JUVENILE COURT**					
101		Juvenile Court Magistrate	1	101,946	105,515	105,109	109,727
112		Youth Service Officers - YSO	3	173,377	181,353	180,036	199,480
162		Clerical Personnel	3	129,257	136,024	119,935	141,469
162	SBC	Clerical Personnel - Safe Baby Court (SBC)	1	17,392	62,825	62,108	65,330
162	SBC	Extra Grant Funds - (SBC) Code As Clerical for YSO		0	5,012	2,179	5,012
187		Overtime Pay		12,802	13,000	13,002	13,000
201		Social Security Tax		24,853	27,336	28,071	33,109
204		State Retirement		29,302	31,471	34,788	41,226
212		Medicare Tax		5,812	6,393	6,565	7,743
307		Communication - Computer / Radio / Phone		2,400	2,400	2,781	2,400
317		Computer Software Maint. & Programming		11,086	18,500	4,332	8,013
320		Dues & Memberships		545	1,915	2,295	3,715
322		Evaluation & Testing		596	4,000	0	4,000
336		Maintenance - Equipment / Computer / Radio		2,443	4,000	240	4,000
348		Postal Charges		680	1,000	0	1,000
349		Printing & Forms		145	2,000	420	2,000
351	201	Rent - Copying Machine		1,696	1,704	1,694	1,704
355		Travel Conducting Business		0	600	0	600
435		Office Supplies		1,792	4,000	3,996	4,000
437		Periodicals		380	1,000	1,238	7,700
499		Other Supplies and Materials - SBC		0	0	0	0
506		Liability Insurance - Regular & Special Judges		2,218	2,295	2,218	2,295
513		Worker's Compensation Insurance		798	954	954	631
524		Training & Related Travel		3,388	6,000	3,690	8,500
599	202	Other Charges - Juvenile Programs		3,675	20,000	805	7,472
599	203	Other Charges - Juvenile Referees		69	4,000	220	4,000
799	SBC	Various Capital Outlay - SBC		88,026	34,294	31,820	34,294
		TOTAL JUVENILE COURT	8	614,678	677,591	608,496	712,420

ROBERTSON COUNTY, TENNESSEE
STATEMENT OF ESTIMATED EXPENSES
BUDGET FOR THE YEAR ENDING JUNE 30, 2026

ACCT. #		GENERAL FUND #101 DESCRIPTION	F. T. EMP.	ACTUAL FY 23-24	BUDGET FY 24-25	ACTUAL FY 24-25	BUDGET FY 25-26
54110		**SHERIFF'S DEPARTMENT**					
101		Administrative Officer	1	116,708	122,538	122,538	126,224
106		Deputies	96	5,825,637	6,529,145	6,398,418	6,895,027
140		Salary Supplements From State		105,600	233,400	209,800	211,800
148		NCIC, Dispatchers	7	415,755	415,438	405,832	419,604
160		Guards	86	4,577,206	5,415,824	5,065,930	5,595,369
162		Clerical Personnel	4	289,796	301,693	303,514	316,886
169		Part-Time Personnel		48,312	54,179	34,622	56,408
187		Overtime Pay / Holiday Pay		689,509	607,944	374,720	579,470
201		Social Security Tax		704,647	846,831	752,815	880,449
204		State Retirement		795,375	982,236	900,520	1,091,946
212		Medicare Tax		165,497	198,049	176,563	205,911
307		Communication - Computer / Radio / Phone		93,020	100,000	98,845	110,000
317		Computer Software Maint. & Programming		55,535	65,000	62,049	113,500
320		Dues & Memberships		4,555	6,600	5,050	7,000
333		Licenses		559	720	629	720
335		Maintenance - Building / Land		62,659	60,000	72,286	80,000
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		104,582	110,000	129,945	115,000
338		Maintenance - Licensed Vehicles		197,934	200,000	173,057	200,000
340		Medical Services - Inmates		2,525,612	1,949,520	1,764,409	2,008,006
347		Pest Control		1,560	4,000	1,560	4,000
348		Postal Charges		5,633	7,000	5,766	10,000
349		Printing & Forms		4,082	6,000	2,323	6,000
350		Internet Connectivity		11,427	12,500	8,492	12,500
351	201	Rent - Copying Machine		9,502	15,701	9,502	15,701
351	301	Rent - Postage Meter		1,923	1,964	1,923	1,964
354		Transportation - Prisoners		28,610	30,000	43,173	35,000
359		Waste Disposal		7,387	8,000	8,408	9,500
399	171	Other Contracted Services - Drug Education		30,846	35,000	32,889	41,000
399	201	Other Contracted Services - Jail Food Service		705,856	752,400	760,242	782,496
399	524	Confidential Informant Payments		2,000	2,000	0	2,000
399	751	Other Contracted Services - Sex Offender Register		7,812	9,000	5,761	9,000
410		Custodial Supplies		55,084	50,000	55,378	50,000
413		Drugs & Medical Supplies		8,133	15,000	9,777	15,000
415		Electricity		170,298	183,000	139,573	173,000
425		Gasoline		203,065	243,435	191,077	243,435
431		Law Enforcement Supplies		62,107	61,050	121,084	65,000
432		Library Books		300	300	216	300
434		Natural Gas		32,460	57,983	34,881	40,000
435		Office Supplies		21,353	26,250	17,066	26,250
437		Periodicals		0	500	10	500

ROBERTSON COUNTY, TENNESSEE
STATEMENT OF ESTIMATED EXPENSES
BUDGET FOR THE YEAR ENDING JUNE 30, 2026

ACCT. #		GENERAL FUND #101 DESCRIPTION	F. T. EMP.	ACTUAL FY 23-24	BUDGET FY 24-25	ACTUAL FY 24-25	BUDGET FY 25-26
54110		**SHERIFF'S DEPARTMENT - CONTINUED**					
441		Prisoners Clothing		23,942	45,000	20,384	35,000
450		Tires & Tubes		39,715	40,000	44,109	40,000
451		Uniforms & Safety Gear		103,568	83,475	72,581	83,475
454		Water & Sewer		153,187	171,770	201,880	222,000
508		Surety Bonds		0	0	0	0
513		Worker's Compensation Insurance		356,186	373,851	373,851	383,422
524		Training & Related Travel		92,449	84,200	97,637	74,200
599		Other Charges		173,779	145,000	141,794	145,000
718		Licensed Vehicle Capital Outlay		681,198	551,952	627,789	460,000
799		Various Capital Outlay		403,228	170,968	176,359	133,970
799		Various Capital Outlay - RIDGETOP Funds to SD		0	0	0	0
		TOTAL SHERIFF'S DEPARTMENT	194	20,175,188	21,386,416	20,257,027	22,133,033
54310		**FIRE PROTECTION SERVICES**					
310	101	Adams Fire Department		117,400	117,400	117,400	148,800
310	201	Cross Plains Fire Department		233,314	233,314	233,314	391,800
310	301	Greenbrier Fire Department		151,450	151,450	151,450	160,200
310	350	North Robertson Fire Department		260,000	260,000	260,000	300,000
310	401	Orlinda Fire Department		199,250	199,250	199,250	199,250
310	501	Pleasant View Fire Department		224,700	224,700	224,700	363,600
310	601	Ridgetop Fire Department		89,125	89,125	89,125	89,125
310	901	White House Fire Department		259,000	259,000	259,000	333,000
		TOTAL FIRE PREVENTION	0	1,534,239	1,534,239	1,534,239	1,985,775
54410		**EMERGENCY MANAGEMENT / SAFETY**					
105		Supervisor	1	68,600	71,600	71,527	74,461
105		Assistant Supervisor	1	59,000	61,858	61,000	64,341
169		Part-Time Personnel		12,667	18,138	18,062	18,868
187		Overtime Pay		0	0	0	0
201		Social Security Tax		8,274	9,399	9,045	9,776
204		State Retirement		8,678	9,636	9,513	10,716
212		Medicare Tax		1,935	2,198	2,115	2,286
307		Communication - Computer / Radio / Phone		4,346	5,413	2,482	5,413
336		Maintenance - Equipment / Computer / Radio		0	2,000	0	2,000
338		Maintenance - Licensed Vehicles		9,084	10,000	11,516	10,000
425		Gasoline		16,264	18,704	15,233	18,704
435		Office Supplies		105	800	0	800
513		Worker's Compensation Insurance		17,160	17,746	17,746	5,586
524		Training & Related Travel		3,348	4,250	1,220	7,250
599		Other Charges		14,611	14,000	8,145	20,000
718		Licensed Vehicle Capital Outlay		0	68,334	70,844	0
799		Various Capital Outlay - Homeland Security Grant		25,317	23,130	28,779	0
799		Various Capital Outlay		0	0	0	23,000
		TOTAL EMERGENCY MANAGEMENT / SAFETY	2	249,389	337,206	327,227	273,201

ROBERTSON COUNTY, TENNESSEE
STATEMENT OF ESTIMATED EXPENSES
BUDGET FOR THE YEAR ENDING JUNE 30, 2026

ACCT. #		GENERAL FUND #101 DESCRIPTION	F. T. EMP.	ACTUAL FY 23-24	BUDGET FY 24-25	ACTUAL FY 24-25	BUDGET FY 25-26
55110		**HEALTH DEPARTMENT**					
131		Medical Personnel - Reimbursed By State	N/A	500,245	744,800	519,207	800,100
131		Medical Personnel - Not Reimb By State - NOT STATE	0	0	0	0	0
187		Overtime Pay		76	0	1,215	0
201		Social Security - Reimbursed By State		31,019	46,178	30,696	49,606
201		Social Security - NOT STATE - County Employee		0	0	0	0
204		State Retirement - Reimbursed By State		35,724	53,775	37,174	61,768
204		State Retirement - NOT STATE - County Employee		0	0	0	0
212		Medicare Tax - Reimbursed By State		7,255	10,800	7,179	11,601
212		Medicare Tax - NOT STATE - County Employee		0	0	0	0
307		Communication - Computer / Radio / Phone		23,084	25,728	24,750	25,728
320		Dues & Memberships		630	400	160	400
335		Maintenance - Building / Land		22,532	29,522	14,264	29,522
336		Maintenance - Equipment / Computer / Radio		1,843	2,835	1,718	2,835
347		Pest Control		1,410	2,000	700	2,000
350		Internet Connectivity		3,620	3,500	3,849	3,500
351	201	Rent - Copying Machine		2,176	2,500	2,176	2,500
355		Travel Conducting Business - Reimbursed By State		2,118	30,800	5,503	30,800
359		Waste Disposal		1,909	3,000	1,902	3,000
399		Contracted Services - Janitor Services - Reim. By State		37,317	35,886	55,648	35,886
399	601	Other Contracted Services - Physicians		0	11,000	0	0
410		Custodial Supplies		0	1,200	0	1,200
413	101	Drugs & Medical Supplies - Regular Patients		151	900	0	900
413	201	Drugs & Medical Supplies - Indigent Patients		88	1,100	91	1,100
415		Electricity		19,972	25,167	19,270	25,167
434		Natural Gas		1,577	2,203	2,307	2,663
435		Office Supplies		5,371	3,000	7,349	7,000
454		Water & Sewer		5,246	7,873	5,964	7,873
506		Liability Insurance - Malpractice Insurance - Reim. By State		253	1,214	131	1,214
513		Worker's Compensation Insurance - Reim. By State		7,008	8,095	8,095	8,236
524		Training - Health Educators		0	1,425	0	1,425
599		Other Charges		493	3,300	516	3,300
599	101	Other Charges - Aids Program - Reim. By State		744	0	744	0
599	102	Other Charges - Dental Treatment - Reim. By State		0	0	0	0
599	106	Other Charges - Supplies - Reim. By State		340	2,500	425	2,500
599	109	Other Charges - Interpreter-Patients - Reim. By State FY26		15,983	11,000	11,043	17,376
599	112	Other Charges - Tobacco 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	0	0	0
799		Various Capital Outlay-Perm Canopy/Awning State Grant		10,000	135,000	(2,000)	0
		TOTAL HEALTH DEPARTMENT	0	738,184	1,206,701	760,076	1,139,200

ROBERTSON COUNTY, TENNESSEE
STATEMENT OF ESTIMATED EXPENSES
BUDGET FOR THE YEAR ENDING JUNE 30, 2026

ACCT. #		GENERAL FUND #101 DESCRIPTION	F. T. EMP.	ACTUAL FY 23-24	BUDGET FY 24-25	ACTUAL FY 24-25	BUDGET FY 25-26
55120		**ANIMAL CONTROL**					
149		Animal Control Officers	6	200,320	258,120	236,927	268,430
169		Part-Time Personnel		0	0	0	0
187		Overtime Pay		3,356	5,000	5,249	5,000
201		Social Security Tax		11,631	16,313	13,992	16,953
204		State Retirement		13,588	18,997	17,014	21,109
212		Medicare Tax		2,720	3,815	3,272	3,965
307		Communication - Computer / Radio / Phone		3,480	3,655	2,916	3,652
335		Maintenance - Building / Land		4,697	5,000	5,065	5,000
336		Maintenance - Equipment / Computer / Radio		1,432	1,500	0	1,500
338		Maintenance - Licensed Vehicles		6,528	9,000	8,434	9,000
350		Internet Connectivity		1,876	2,160	2,171	2,160
351	201	Rent - Copying Machine		433	444	433	444
401		Animal Food & Supplies		20,507	20,000	20,183	20,000
401	ANIML	Animal Food & Supplies - Added from Donations		0	0	0	0
415		Electricity		10,790	16,326	13,281	16,326
425		Gasoline		7,457	11,500	7,937	11,500
434		Natural Gas		3,770	7,325	4,615	7,325
435		Office Supplies		2,231	1,700	3,275	1,700
454		Water & Sewer		3,752	11,601	3,367	11,601
513		Worker's Compensation Insurance		5,781	6,965	6,965	7,321
524		Training & Related Travel		1,681	3,000	400	3,000
599		Other Charges		17,487	14,000	20,703	14,000
599	ANIML	Other Charges - Added for Donations		0	1,510	0	1,510
799		Various Capital Outlay - Donations Equip New Facility		116,980	0	0	0
		TOTAL ANIMAL CONTROL	6	440,497	417,931	376,199	431,496

ROBERTSON COUNTY, TENNESSEE
STATEMENT OF ESTIMATED EXPENSES
BUDGET FOR THE YEAR ENDING JUNE 30, 2026

ACCT. #		GENERAL FUND #101 DESCRIPTION	F. T. EMP.	ACTUAL FY 23-24	BUDGET FY 24-25	ACTUAL FY 24-25	BUDGET FY 25-26
55130		**AMBULANCE SERVICE**					
101		Administrative Officer	1	97,436	100,860	100,860	104,895
131		Medical Personnel	56	2,371,347	2,529,395	2,423,596	2,873,623
140		Training Supplements From State		0	44,000	44,000	44,000
162		Clerical Personnel	3	202,641	307,454	210,073	220,100
169		Part-Time Personnel - Medical		207,312	153,000	217,462	153,000
187		Overtime Pay / Holiday Pay		1,746,512	1,833,301	1,884,979	2,067,888
201		Social Security Tax		277,264	308,017	293,286	338,737
204		State Retirement		299,837	347,644	331,205	409,971
212		Medicare Tax		64,844	72,036	68,591	79,221
307		Communication - Computer / Radio / Phone		36,957	36,563	28,031	36,563
317		Computer Software Maint. & Programming		19,143	30,000	28,184	30,000
318		Debt Collection Costs		1,656	7,200	2,856	7,200
320		Dues & Memberships		0	500	495	500
333		Licenses		4,051	4,500	5,033	4,500
335		Maintenance - Building / Land		48,859	49,750	50,487	49,750
336		Maintenance - Equipment / Computer / Radio		50,737	50,000	47,547	50,000
338		Maintenance - Licensed Vehicles		204,611	175,000	149,630	175,000
347		Pest Control		820	1,000	0	1,000
348		Postal Charges		536	2,000	736	2,000
349		Printing & Forms		0	1,500	340	1,500
350		Internet Connectivity		8,608	9,135	9,267	9,135
351	101	Rent - Building / Land		3,600	3,600	3,600	3,600
351	201	Rent - Copying Machine		1,579	1,644	1,579	1,644
359		Waste Disposal		6,948	7,000	7,956	7,000
399		Other Contracted Services - Auto Veh Locator		0	17,250	16,261	17,250
399	501	Other Contracted Services - 3rd Party Billing Co % of Rev		10,700	45,000	7,795	45,000
399	601	Other Contracted Services - Physicians		8,520	9,000	8,520	9,000
410		Custodial Supplies		12,334	11,000	13,061	11,000
413		Drugs & Medical Supplies		321,057	321,681	380,504	350,000
415		Electricity		17,359	22,805	20,630	22,805
425		Gasoline		90,212	138,000	82,663	138,000
434		Natural Gas		2,853	3,658	2,979	3,658
435		Office Supplies		6,939	13,000	11,294	13,000
450		Tires & Tubes		20,487	18,000	18,906	18,000
451		Uniforms & Safety Gear		58,360	138,310	139,847	138,310
454		Water & Sewer		9,970	11,127	9,746	11,127
513		Worker's Compensation Insurance		382,304	399,248	399,248	297,488
524		Training & Related Travel		45,076	48,000	44,579	48,000
599		Other Charges		5,857	15,000	3,441	15,000
599	TNCar	Other Charges - Tenn Care Special Billing		62,960	99,808	26,600	99,808
718		Licensed Vehicle Capital Outlay		300,254	336,647	368,212	383,350
799		Various Capital Outlay		268,820	183,023	190,913	117,600
		TOTAL AMBULANCE SERVICE	60	7,279,360	7,905,656	7,654,992	8,409,223

ROBERTSON COUNTY, TENNESSEE
STATEMENT OF ESTIMATED EXPENSES
BUDGET FOR THE YEAR ENDING JUNE 30, 2026

ACCT. #		GENERAL FUND #101 DESCRIPTION	F. T. EMP.	ACTUAL FY 23-24	BUDGET FY 24-25	ACTUAL FY 24-25	BUDGET FY 25-26
55710		**LITTER GRANT PROGRAM**					
149		Laborers	1	54,062	56,367	56,506	58,618
187		Overtime Pay		405	7,500	0	7,500
201		Social Security Tax		3,155	3,960	3,282	4,099
204		State Retirement		3,667	4,611	4,054	5,104
212		Medicare Tax		738	926	768	959
338		Maintenance - Licensed Vehicles		0	0	0	0
399	701	Other Contracted Services - Recycling Education		15,000	18,000	15,000	18,000
425		Gasoline		1,586	2,462	2,097	2,549
513		Worker's Compensation Insurance		3,070	3,994	3,994	1,770
599		Other Charges		813	5,000	6,881	5,000
		TOTAL LITTER GRANT PROGRAM	1	82,496	102,820	92,582	103,599
57100		**AGRICULTURE EXTENSION CENTER**					
309	101	Contracts With Govt. Agencies - Agriculture Ext. Ctr.		146,810	177,065	149,790	168,474
320		Dues & Memberships		0	0	0	1,050
336		Maintenance - Equipment / Computer / Radio		808	1,900	1,075	1,900
350		Internet Connectivity		2,278	2,624	2,278	2,623
355		Travel		1,750	1,750	1,750	1,750
359		Waste Disposal		334	400	336	400
415		Electricity		9,613	14,776	11,113	14,776
434		Natural Gas		1,560	3,196	1,375	3,196
435		Office Supplies		894	3,373	878	3,373
454		Water & Sewer		2,419	3,369	2,814	3,369
		TOTAL AGRICULTURAL EXTENSION SERVICE	0	166,466	208,453	171,409	200,911
58400		**OTHER CHARGES**					
205		Employee Insurance		3,197,932	4,080,000	3,792,273	4,101,000
210		Unemployment Compensation		11,060	20,120	52	11,000
305		Audit Services		31,305	32,244	32,033	32,994
308		Consultants - Payroll, A.J. Gallagher Consultant FY2022		54,754	49,016	51,517	53,816
322		Evaluation & Testing - Drug Free Workplace		5,086	8,000	3,222	8,000
351	101	Rentals - Building / Land - District Attorney		4,800	4,800	0	0
358		Motel Tax For Industrial Development Board		1,012,648	1,300,000	933,704	1,300,000
399	101	Other Contracted Services - Autopsies		178,600	200,000	116,750	170,000
399	102	Other Contracted Services - Medical Examiner		23,905	23,905	26,495	26,928
399	157	Other Cont. Serv. - E-911 Dispatcher Employees		846,020	875,591	875,591	923,478
399	159	Other Contracted Services - TRANE		28,262	30,010	29,110	30,010
506		Liability, Property & Vehicle Insurance		773,420	893,425	883,152	1,069,922
510		Trustee's Commission		716,110	733,656	833,206	848,672
515		Liability Claims Deductible		10,000	48,000	44,400	48,000
540		Tax Relief Program		135,499	139,500	166,249	170,000
599		Other Charges - Reimbursed GNRC $10,000 FY25		5,654	15,238	(4,162)	15,238
599	107	Other Charges - Mental Health Evaluation - New St. Req.		0	1,000	0	1,000
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		15,620	25,000	14,068	25,000
599	406	Other Charges - Cremation of Unclaimed Persons		0	2,000	985	2,000
599	407	Other Charges - Wellness Program		10,700	10,000	10,656	10,000
599	409	Other Charges - Software Support ACA - IRS -1095C-W2		2,847	10,783	6,858	18,783
599	IHSE	Other Charges - Isaiah House FY24 - Grace Baptist FY25		6,674	10,000	10,000	0
799		Various Capital Outlay - GIS - Mapping		51,300	51,300	51,300	51,300
		TOTAL OTHER CHARGES	0	7,137,196	8,578,587	7,892,459	8,932,141

ROBERTSON COUNTY, TENNESSEE
STATEMENT OF ESTIMATED EXPENSES
BUDGET FOR THE YEAR ENDING JUNE 30, 2026

ACCT. #		GENERAL FUND #101 DESCRIPTION	F. T. EMP.	ACTUAL FY 23-24	BUDGET FY 24-25	ACTUAL FY 24-25	BUDGET FY 25-26
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	15,000	15,000	15,000
316	260	Court Appointed Special Advocate		11,674	6,578	6,578	5,000
316	280	Decisions, Choices, and Options (Health & Wellness/Kids)		3,000	4,000	4,000	4,000
316	350	Stokes Brown Public Library		453,940	453,940	453,940	468,990
316	490	Master's Table Soup Kitchen		8,500	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		58,291	8,008	8,008	8,008
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		0	0	0	0
316	675	Mid C. H. Res. Agency - YouthCAN		0	0	0	0
316	700	Montgomery/Robertson Community Corrections		22,973	22,973	22,973	22,973
316	725	RobCo - Springfield Airport, Mayor's Budget 51300-599-FY26		0	0	0	0
316	750	Robertson County Fair Board		0	0	0	0
316	810	Robertson County Reads Program		0	0	0	0
316	825	Robertson County Senior Citizens' Center		10,000	10,000	10,000	10,000
316	850	RobCo Soil Conservation District, Mayor's Budget 51300-162 SC		0	0	0	0
316	875	Robertson County Volunteers		1,000	1,000	1,000	1,000
316	900	Robertson County Historical Society - One-Time FY2022		0	0	0	0
316	910	Robertson County Health Council		5,000	1,578	1,578	0
316	920	Stepping Stones of Robertson County/My Father's House		15,000	10,000	10,000	10,000
316	930	Tennessee Department of Agriculture - Foresty Division		2,000	2,000	2,000	2,000
316	950	Tennessee Department of Health		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	990	White House Senior Center		0	2,500	2,500	2,500
316	995	White House Library-County's Donation-Final Pay FY26		25,000	25,000	25,000	25,000
		TOTAL CONTRIBUTIONS TO AGENCIES	0	705,378	648,077	648,077	659,971
99100		**OPERATING TRANSFERS**					
590	701	Oper Trf-Gen Cap Proj Fund-8HVAC Units RobCo Off Bldg.		0	1,217,009	1,217,009	0
590	701	Oper Trf-Gen Cap Proj Fund-Drug Recover Crt Office Reno		0	40,000	40,000	0
590	701	Oper. Trf To Gen Cap Proj Fund - Historic Courthouse Roof		0	1,600,000	1,600,000	0
		TOTAL OPERATING TRANSFERS	0	0	2,857,009	2,857,009	0
		TOTAL EXPENSE FOR GENERAL FUND #101	377	47,832,387	55,999,255	52,318,194	55,115,000

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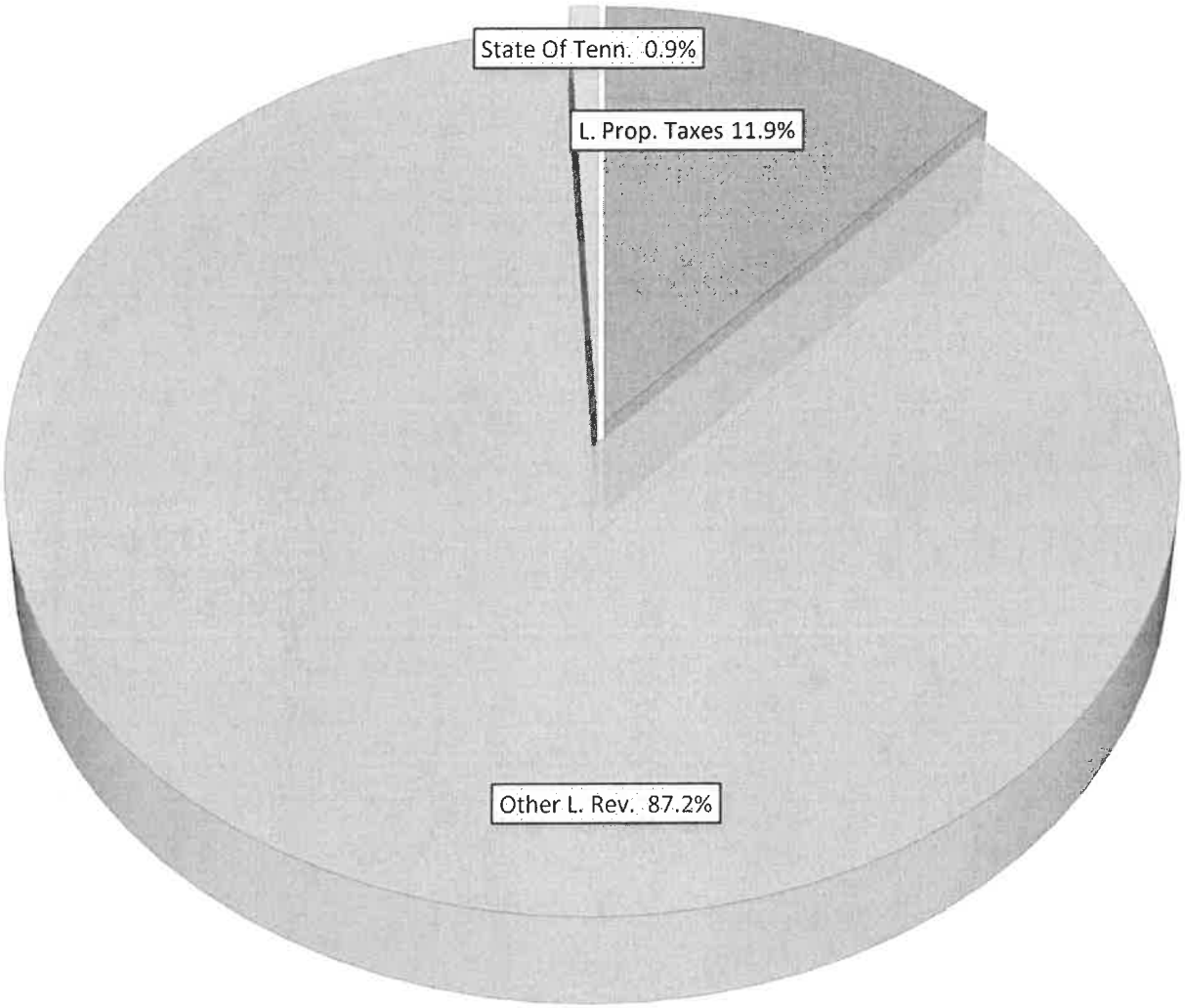
SOLID WASTE/SANITATION FUND BUDGET

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ROBERTSON COUNTY, TENNESSEE
STATEMENT OF ESTIMATED FUND BALANCE
BUDGET FOR THE YEAR ENDING JUNE 30, 2026

SOLID WASTE/SANITATION FUND #116 DESCRIPTION	ACTUAL FY 23-24	BUDGET FY 24-25	ACTUAL FY 24-25	BUDGET FY 25-26
REVENUES				
Local Property Taxes	1,291,894	663,222	682,821	689,263
Other Local Revenues	4,238,312	4,420,000	4,888,902	5,030,737
State Of Tennessee	53,108	268,071	277,445	50,000
Other Sources	0	0	55,000	0
Total Revenues	5,583,314	5,351,293	5,904,168	5,770,000
EXPENSES				
Salaries	573,578	672,173	616,688	698,116
Other Costs	4,342,279	5,344,758	4,959,357	5,186,884
Total Expenses	4,915,857	6,016,931	5,576,045	5,885,000
FUND BALANCE				
Excess Revenues (Expenses)	667,457	(665,637)	328,123	(115,000)
Beginning Total Fund Balance - July 1	2,755,487	3,422,944	3,422,944	3,751,067
Ending Total Fund Balance - June 30	3,422,944	2,757,307	3,751,067	3,636,067
Reserved Fund Balance - June 30	(300,000)	(300,000)	(400,000)	(400,000)
Unreserved Fund Balance - June 30	3,122,944	2,457,307	3,351,067	3,236,067

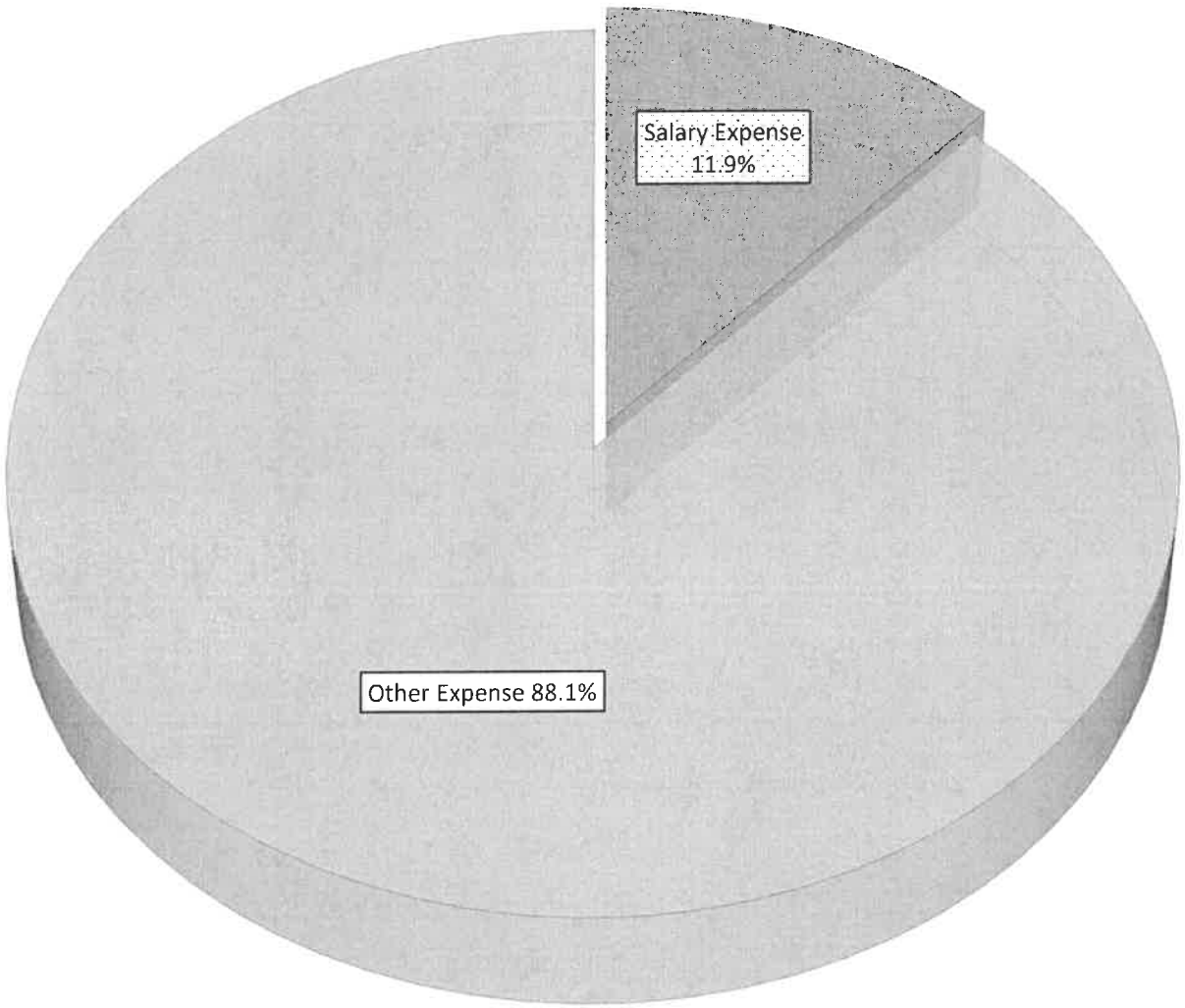
SOLID WASTE/SANITATION FUND REVENUES
FISCAL YEAR 2025-2026 BUDGET



ROBERTSON COUNTY, TENNESSEE
STATEMENT OF ESTIMATED REVENUES
BUDGET FOR THE YEAR ENDING JUNE 30, 2026

ACCT. #		SOLID WASTE/SANITATION FUND #116 DESCRIPTION	ACTUAL FY 23-24	BUDGET FY 24-25	ACTUAL FY 24-25	BUDGET FY 25-26
		LOCAL PROPERTY TAXES				
40110		Current Property Tax Collections	1,268,672	640,000	653,558	660,000
40120		Trustee's P. T. Collections - Prior Year	12,762	12,762	17,790	17,790
40130		Chancery Court P. T. Collections - Prior Years	4,762	4,762	5,784	5,784
40140		Property Tax Interest & Penalty Collections	5,698	5,698	5,689	5,689
		TOTAL LOCAL PROPERTY TAXES	1,291,894	663,222	682,821	689,263
		OTHER LOCAL REVENUES				
43114		Disposal Fees	4,190,921	4,400,000	4,820,598	4,990,000
44145		Recycled Materials	42,049	20,000	62,840	40,737
44170		Refunds	5,342	0	5,464	0
44530		Sale of Equipment	0	0	0	0
		TOTAL OTHER LOCAL REVENUES	4,238,312	4,420,000	4,888,902	5,030,737
		STATE OF TENNESSEE				
46170		Solid Waste Grants	0	226,293	226,293	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	53,108	41,778	51,152	50,000
		TOTAL STATE OF TENNESSEE	53,108	268,071	277,445	50,000
		OTHER SOURCES (NONREVENUE)				
49700		Insurance Recovery	0	0	55,000	0
49800	601	Oper Transfer From Gen C Proj Fund	0	0	0	0
		TOTAL OTHER SOURCES (NONREVENUE)	0	0	55,000	0
		TOTAL REVENUE FOR SANITATION FUND #116	5,583,314	5,351,293	5,904,168	5,770,000

SOLID WASTE/SANITATION FUND EXPENSES
FISCAL YEAR 2025-2026 BUDGET



ROBERTSON COUNTY, TENNESSEE
STATEMENT OF ESTIMATED EXPENSES
BUDGET FOR THE YEAR ENDING JUNE 30, 2026

ACCT. #		SOLID WASTE/SANITATION FUND #116 DESCRIPTION	F. T. EMP.	ACTUAL FY 23-24	BUDGET FY 24-25	ACTUAL FY 24-25	BUDGET FY 25-26
55732		CONVENIENCE CENTERS					
149		Laborers	2	87,132	95,391	94,726	101,427
169		Part-Time Personnel - Laborers		140,929	154,091	149,424	160,224
187		Overtime Pay		4,465	4,000	3,457	4,000
201		Social Security Tax		13,901	15,716	15,360	16,470
204		State Retirement		6,073	7,176	7,561	8,139
212		Medicare Tax		3,251	3,675	3,592	3,852
307		Communication - Computer / Radio / Phone		693	672	1,306	672
335		Maintenance - Buildings / Land		1,038	10,000	5,273	10,000
336		Maintenance - Equipment / Computer / Radio		3,961	4,500	6,455	4,500
338		Maintenance - Licensed Vehicles		17,828	20,000	14,848	20,000
351	101	Rent - Building / Land		0	0	0	0
351	401	Rent - Other Equipment		9,233	7,000	8,904	7,000
412		Diesel Fuel		0	0	0	0
415		Electricity		6,417	7,350	7,399	8,065
425		Gasoline		2,936	4,408	2,797	4,408
450		Tires & Tubes		8,411	8,000	4,197	8,000
454		Water & Sewer		1,381	1,591	1,378	1,591
513		Worker's Compensation Insurance		8,099	8,375	8,375	8,884
599		Other Charges		0	800	0	800
799		Various Capital Outlay		313,173	10,000	10,043	10,000
		TOTAL CONVENIENCE CENTERS	2	628,921	362,745	345,095	378,032

ROBERTSON COUNTY, TENNESSEE
STATEMENT OF ESTIMATED EXPENSES
BUDGET FOR THE YEAR ENDING JUNE 30, 2026

ACCT. #		SOLID WASTE/SANITATION FUND #116 DESCRIPTION	F. T. EMP.	ACTUAL FY 23-24	BUDGET FY 24-25	ACTUAL FY 24-25	BUDGET FY 25-26
55733		**TRANSFER STATION**					
101		Administrative Officer	1	74,081	76,674	76,674	79,736
149		Laborers	2	81,551	85,232	84,250	88,645
162		Clerical Personnel	4	91,662	147,682	115,563	153,600
187		Overtime Pay - FY25 Includes $3,533 Part-Time		6,647	15,525	12,639	15,525
201		Social Security Tax		14,024	20,157	16,050	20,925
204		State Retirement		17,364	23,473	20,054	26,055
212		Medicare Tax		3,280	4,714	3,754	4,894
302		Advertising		378	800	378	800
306		Bank Charges - Credit Card Payments		27,428	30,000	34,008	37,409
307		Communication - Computer / Radio / Phone		2,375	4,875	2,365	4,875
321		Engineering Services		0	0	0	0
335		Maintenance - Building / Land		2,777	15,000	4,418	15,000
336		Maintenance - Equipment / Computer / Radio		20,130	50,000	21,413	50,000
338		Maintenance - Licensed Vehicles		174	5,000	317	5,000
348		Postal Charges		680	600	603	600
349		Printing & Forms		159	750	103	750
350		Internet Connectivity		1,085	2,759	1,074	2,759
351	201	Rent - Copying Machine		686	684	685	684
351	401	Rent - Other Equipment		1,826	25,000	1,522	25,000
359		Disposal Fees		3,540,900	4,100,000	3,933,405	4,400,000
410		Custodial Supplies		627	1,000	589	1,000
412		Diesel Fuel		7,170	26,833	7,384	26,833
415		Electricity		14,418	17,053	15,676	17,153
425		Gasoline		310	114	54	112
433		Lubricants		3,343	3,913	3,048	3,282
434		Natural Gas		4,011	4,854	4,894	5,354
435		Office Supplies		1,647	2,500	3,882	2,500
446		Small Tools		444	700	0	700
450		Tires & Tubes		870	3,700	0	3,700
451		Uniforms & Safety Gear		5,266	7,000	5,061	7,000
454		Water & Sewer		1,906	2,439	2,120	2,439
513		Worker's Compensation Insurance		10,372	10,742	10,742	11,287
524		Training & Related Travel		3,143	3,600	5,785	3,600
599		Other Charges		7,801	8,000	4,585	8,000
599	801	State Solid Waste Fees		6,000	8,275	6,000	8,275
799		Various Capital Outlay		0	0	1,582	0
		TOTAL TRANSFER STATION	7	3,954,535	4,709,648	4,400,677	5,033,491

ROBERTSON COUNTY, TENNESSEE
STATEMENT OF ESTIMATED EXPENSES
BUDGET FOR THE YEAR ENDING JUNE 30, 2026

ACCT. #		SOLID WASTE/SANITATION FUND #116 DESCRIPTION	F. T. EMP.	ACTUAL FY 23-24	BUDGET FY 24-25	ACTUAL FY 24-25	BUDGET FY 25-26
55751		RECYCLING CENTER					
149		Laborers	1	43,229	46,098	26,923	45,703
187		Overtime Pay		785	1,500	7,842	1,500
201		Social Security Tax		2,561	2,951	1,559	2,927
204		State Retirement		2,982	3,437	1,977	3,644
212		Medicare Tax		599	690	365	684
336		Maintenance - Equipment / Computer / Radio		0	3,800	20	3,800
338		Maintenance - Licensed Vehicles		0	0	44	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		7,470	9,269	7,505	9,309
450		Tires & Tubes		0	0	0	0
451		Uniforms & Safety Gear		1,276	1,200	809	1,200
513		Worker's Compensation Insurance		1,521	1,573	1,573	1,579
799		Various Capital Outlay		8,213	387,405	387,634	10,250
		TOTAL RECYCLING CENTER	1	68,636	457,923	436,251	80,596

ROBERTSON COUNTY, TENNESSEE
STATEMENT OF ESTIMATED EXPENSES
BUDGET FOR THE YEAR ENDING JUNE 30, 2026

ACCT. #		SOLID WASTE/SANITATION FUND #116 DESCRIPTION	F. T. EMP.	ACTUAL FY 23-24	BUDGET FY 24-25	ACTUAL FY 24-25	BUDGET FY 25-26
55770		**LANDFILL POST CLOSURE**					
149		Laborers	1	42,530	44,480	44,170	46,256
187		Overtime Pay		567	1,500	1,020	1,500
201		Social Security Tax		2,564	2,851	2,646	2,961
204		State Retirement		2,931	3,320	3,244	3,687
212		Medicare Tax		600	667	619	692
321		Engineering Services		0	2,500	0	2,500
322		Evaluation & Testing		19,178	20,000	24,385	20,000
336		Maintenance - Equipment / Computer / Radio		8,312	7,300	10,493	7,300
351	401	Rent - Other Equipment		0	4,000	0	4,000
412		Diesel Fuel		0	13,160	4,987	18,895
446		Small Tools		0	1,000	110	1,000
450		Tires & Tubes		655	4,750	325	4,750
451		Uniforms & Safety Gear		0	400	68	400
513		Worker's Compensation Insurance		1,470	1,519	1,519	1,597
724		Site Development		4,950	24,000	3,393	24,000
799		Various Capital Outlay		0	111,776	111,776	0
		TOTAL LANDFILL POST CLOSURE	1	83,757	243,223	208,755	139,538
58400		**OTHER CHARGES**					
205		Employee Insurance		97,045	142,364	104,527	142,364
210		Unemployment Compensation		0	6,000	0	6,000
506		Liability, Property & Vehicle Insurance		15,225	15,225	15,225	15,225
510		Trustee's Commission		67,738	74,803	65,515	84,754
515		Liability Claims Deductible		0	5,000	0	5,000
		TOTAL OTHER CHARGES	0	180,008	243,392	185,267	253,343
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	4,915,857	6,016,931	5,576,045	5,885,000

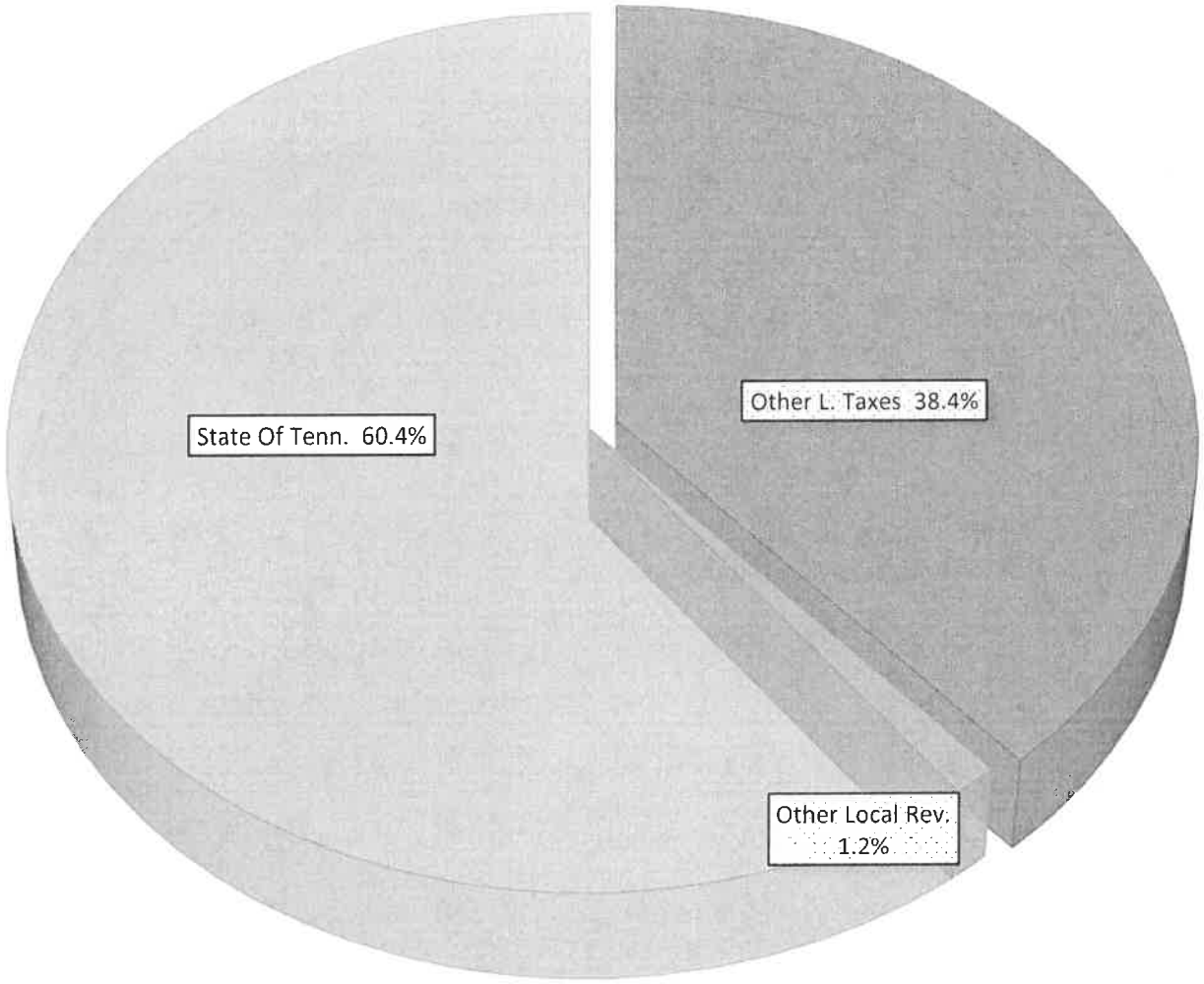
HIGHWAY FUND BUDGET

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ROBERTSON COUNTY, TENNESSEE
STATEMENT OF ESTIMATED FUND BALANCE
BUDGET FOR THE YEAR ENDING JUNE 30, 2026

HIGHWAY FUND #131 DESCRIPTION	ACTUAL FY 23-24	BUDGET FY 24-25	ACTUAL FY 24-25	BUDGET FY 25-26
REVENUES				
Other Local Taxes	1,362,429	1,316,000	1,417,727	2,112,774
Other Local Revenues	112,907	50,250	135,763	64,300
State Of Tennessee	4,194,653	4,381,851	4,438,019	3,319,926
Other Sources	38,424	0	0	0
Total Revenues	5,708,413	5,748,101	5,991,509	5,497,000
EXPENSES				
Salaries	1,547,254	1,820,926	1,583,282	1,892,844
Other Costs	4,266,034	4,864,612	4,409,763	3,904,156
Total Expenses	5,813,288	6,685,538	5,993,045	5,797,000
FUND BALANCE				
Excess Revenues (Expenses)	(104,875)	(937,437)	(1,536)	(300,000)
Beginning Total Fund Balance - July 1	2,666,480	2,561,605	2,561,605	2,560,069
Ending Total Fund Balance - June 30	2,561,605	1,624,168	2,560,069	2,260,069
Reserved Fund Balance - June 30	(800,000)	(800,000)	(1,000,000)	(1,000,000)
Unreserved Fund Balance - June 30	1,761,605	824,168	1,560,069	1,260,069

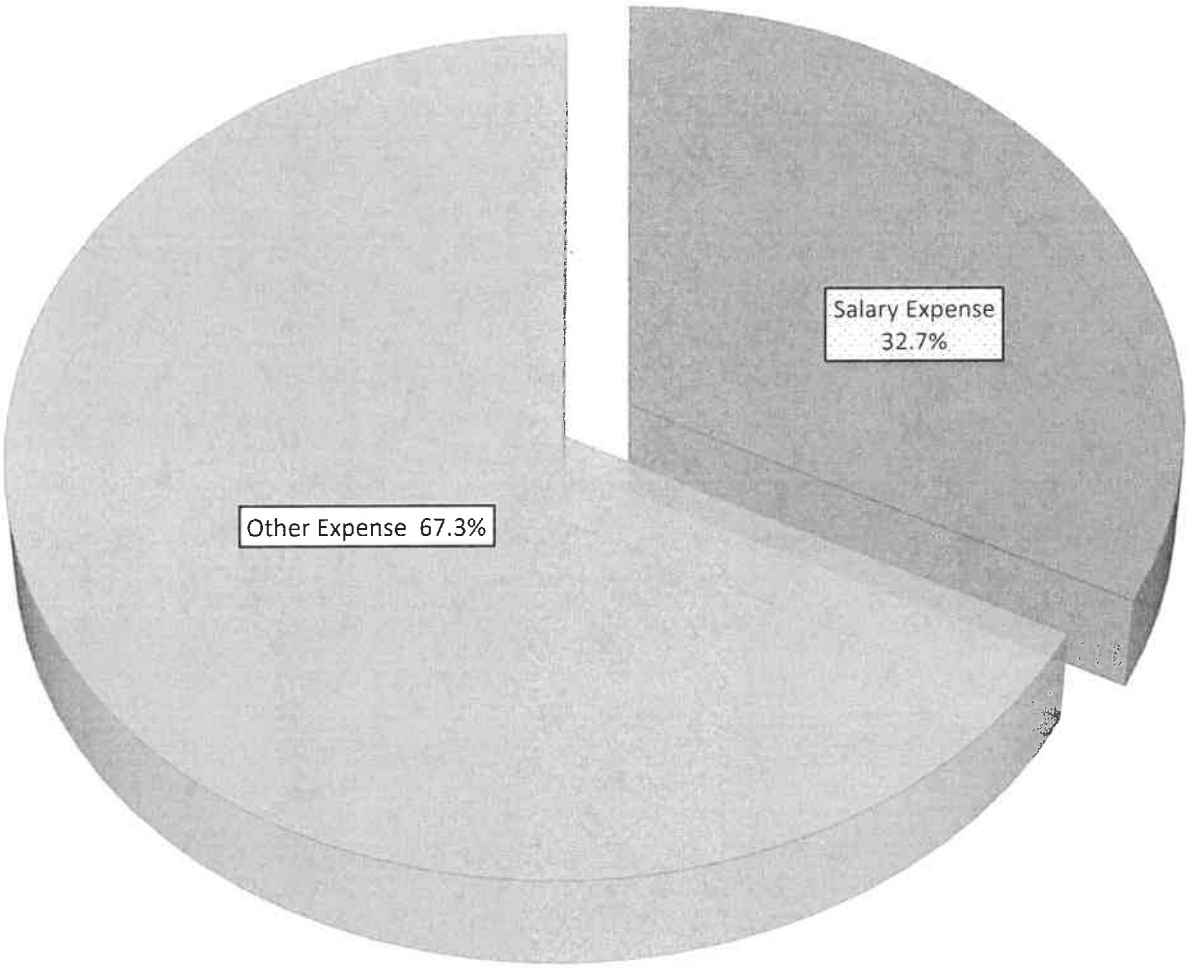
HIGHWAY FUND REVENUES
FISCAL YEAR 2025-2026 BUDGET



ROBERTSON COUNTY, TENNESSEE
STATEMENT OF ESTIMATED REVENUES
BUDGET FOR THE YEAR ENDING JUNE 30, 2026

ACCT. #	HIGHWAY FUND #131 DESCRIPTION	ACTUAL FY 23-24	BUDGET FY 24-25	ACTUAL FY 24-25	BUDGET FY 25-26
	OTHER LOCAL TAXES				
40240	Wheel Tax	1,131,394	1,097,000	1,212,774	1,912,774
40280	Mineral Severance Tax	231,035	219,000	204,953	200,000
	TOTAL OTHER LOCAL TAXES	1,362,429	1,316,000	1,417,727	2,112,774
	OTHER LOCAL REVENUES				
41590	Permits	11,000	11,000	14,050	15,400
43190	Other General Services	34,800	31,000	40,400	40,400
44145	Recycled Materials	957	750	3,247	1,000
44170	Refunds	33,064	7,500	26,180	7,500
44530 , 44990	Sale Of Assets / Other Local Revenues	33,086	0	51,886	0
	TOTAL OTHER LOCAL REVENUES	112,907	50,250	135,763	64,300
	STATE OF TENNESSEE				
46190 Lgdag	Other General Govt Grant - Governor's Direct Appropriation Grant	0	0	0	0
46410	Bridge Program	0	0	0	0
46420	State Aid Program	1,133,762	1,351,101	1,317,102	200,000
46920	Gasoline Tax	3,000,510	2,970,000	3,036,084	3,035,093
46930	Petroleum Special Tax	48,238	48,238	48,238	48,238
46925	Hybrid/Electric Vehicle Registration	12,143	12,512	36,595	36,595
46990	Other State Revenues	0	0	0	0
	TOTAL STATE OF TENNESSEE	4,194,653	4,381,851	4,438,019	3,319,926
	OTHER SOURCES (NONREVENUE)				
49700	Insurance Recovery	38,424	0	0	0
	TOTAL OTHER SOURCES (NONREVENUE)	38,424	0	0	0
	TOTAL REVENUE FOR HIGHWAY FUND #131	5,708,413	5,748,101	5,991,509	5,497,000

HIGHWAY FUND EXPENSES
FISCAL YEAR 2025-2026 BUDGET



ROBERTSON COUNTY, TENNESSEE
STATEMENT OF ESTIMATED EXPENSES
BUDGET FOR THE YEAR ENDING JUNE 30, 2026

ACCT. #		HIGHWAY FUND #131 DESCRIPTION	F. T. EMP.	ACTUAL FY 23-24	BUDGET FY 24-25	ACTUAL FY 24-25	BUDGET FY 25-26
61000		**ADMINISTRATION**					
101		Administrative Officer	1	116,708	122,538	122,538	126,224
162		Clerical Personnel	3	163,987	171,431	170,237	183,424
191		Board Member Fees		36,000	39,375	37,500	39,375
201		Social Security Tax		18,193	20,667	18,766	21,639
204		State Retirement		19,093	21,225	21,067	23,905
212		Medicare Tax		4,255	4,833	4,435	5,061
307		Communication - Computer / Radio / Phone		1,544	1,872	512	1,872
320		Dues & Memberships		4,010	4,010	4,010	4,010
321		Engineering Services		0	2,500	0	2,500
331		Legal Services		8,253	10,000	9,705	10,000
336		Maintenance - Equipment / Computer / Radio		0	2,200	0	2,200
347		Pest Control		420	420	385	420
348		Postal Charges		590	1,000	512	1,000
349		Printing & Forms		0	1,000	763	1,000
350		Internet Connectivity		2,672	2,879	2,677	3,174
351	201	Rent - Copying Machine		1,119	1,116	1,119	1,119
359		Waste Disposal		3,343	3,000	1,429	3,000
415		Electricity		7,316	9,580	8,599	9,580
434		Natural Gas		1,626	1,618	1,409	1,618
435		Office Supplies		1,530	4,000	1,327	4,000
454		Water & Sewer		5,133	5,192	4,990	5,492
508		Surety Bonds		0	0	0	0
513		Worker's Compensation Insurance		18,528	19,302	19,302	17,067
599		Other Charges		105	1,400	116	1,400
		TOTAL ADMINISTRATION	4	414,425	451,158	431,398	469,080
62000		**HIGHWAY MAINTENANCE**					
149		Laborers, Drivers & Operators	25	1,046,445	1,176,549	1,080,690	1,219,770
169		Part-Time Personnel - Laborers		974	43,808	0	45,345
187		Overtime Pay		25,329	80,000	8,761	80,000
201		Social Security Tax		62,592	80,622	63,845	83,397
204		State Retirement		72,402	90,723	78,507	100,342
212		Medicare Tax		14,639	18,855	14,932	19,504
402		Asphalt		1,646,825	1,515,000	1,612,690	1,515,000
409		Crushed Stone		70,874	250,000	91,734	250,000
438		Pipe		6,791	25,000	10,474	25,000
443		Road Signs		12,183	15,000	9,922	15,000
513		Worker's Compensation Insurance		73,784	75,297	75,297	65,776
524		Training & Related Travel		1,900	5,000	0	5,000
599		Other Charges		11,846	8,000	5,400	8,000
		TOTAL HIGHWAY MAINTENANCE	25	3,046,584	3,383,854	3,052,252	3,432,133

ROBERTSON COUNTY, TENNESSEE
STATEMENT OF ESTIMATED EXPENSES
BUDGET FOR THE YEAR ENDING JUNE 30, 2026

ACCT. #	HIGHWAY FUND #131 DESCRIPTION	F. T. EMP.	ACTUAL FY 23-24	BUDGET FY 24-25	ACTUAL FY 24-25	BUDGET FY 25-26
63100	**EQUIPMENT MAINTENANCE**					
142	Mechanics	3	156,847	164,073	162,931	175,554
187	Overtime Pay		964	23,152	625	23,152
201	Social Security Tax		9,366	11,608	9,654	12,320
204	State Retirement		10,733	13,518	11,741	15,340
212	Medicare Tax		2,190	2,715	2,258	2,881
322	Evaluation & Testing		1,252	2,000	920	2,000
412	Diesel Fuel		117,020	144,800	80,912	120,138
418	Equipment Parts		70,137	90,000	72,138	90,000
424	Garage Supplies		25,554	38,000	32,015	38,000
425	Gasoline		42,850	49,604	22,660	32,182
433	Lubricants		13,502	16,500	11,291	18,500
450	Tires & Tubes		26,847	40,000	29,078	40,000
513	Worker's Compensation Insurance		10,524	10,841	10,841	9,717
599	Other Charges		4,387	2,000	0	2,000
	TOTAL EQUIPMENT MAINTENANCE	3	492,173	608,811	447,064	581,784
65000	**OTHER CHARGES**					
205	Employee Insurance		298,251	370,000	345,658	370,000
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		47,964	58,084	58,722	70,910
515	Liability Claims Deductible		0	5,000	0	5,000
599	Other Charges		0	0	0	0
	TOTAL OTHER CHARGES	0	403,308	491,177	461,473	504,003
68000	**CAPITAL OUTLAY**					
705	Bridge Construction Capital Outlay		50,057	100,000	34,359	100,000
726	State Aid Projects Capital Outlay		1,115,628	1,315,538	1,280,091	375,000
790	Equipment Capital Outlay		288,573	250,000	233,409	250,000
799	Various Capital Outlay		2,540	85,000	52,999	85,000
	TOTAL CAPITAL OUTLAY	0	1,456,798	1,750,538	1,600,858	810,000
	TOTAL EXPENSE FOR HIGHWAY FUND #131	32	5,813,288	6,685,538	5,993,045	5,797,000

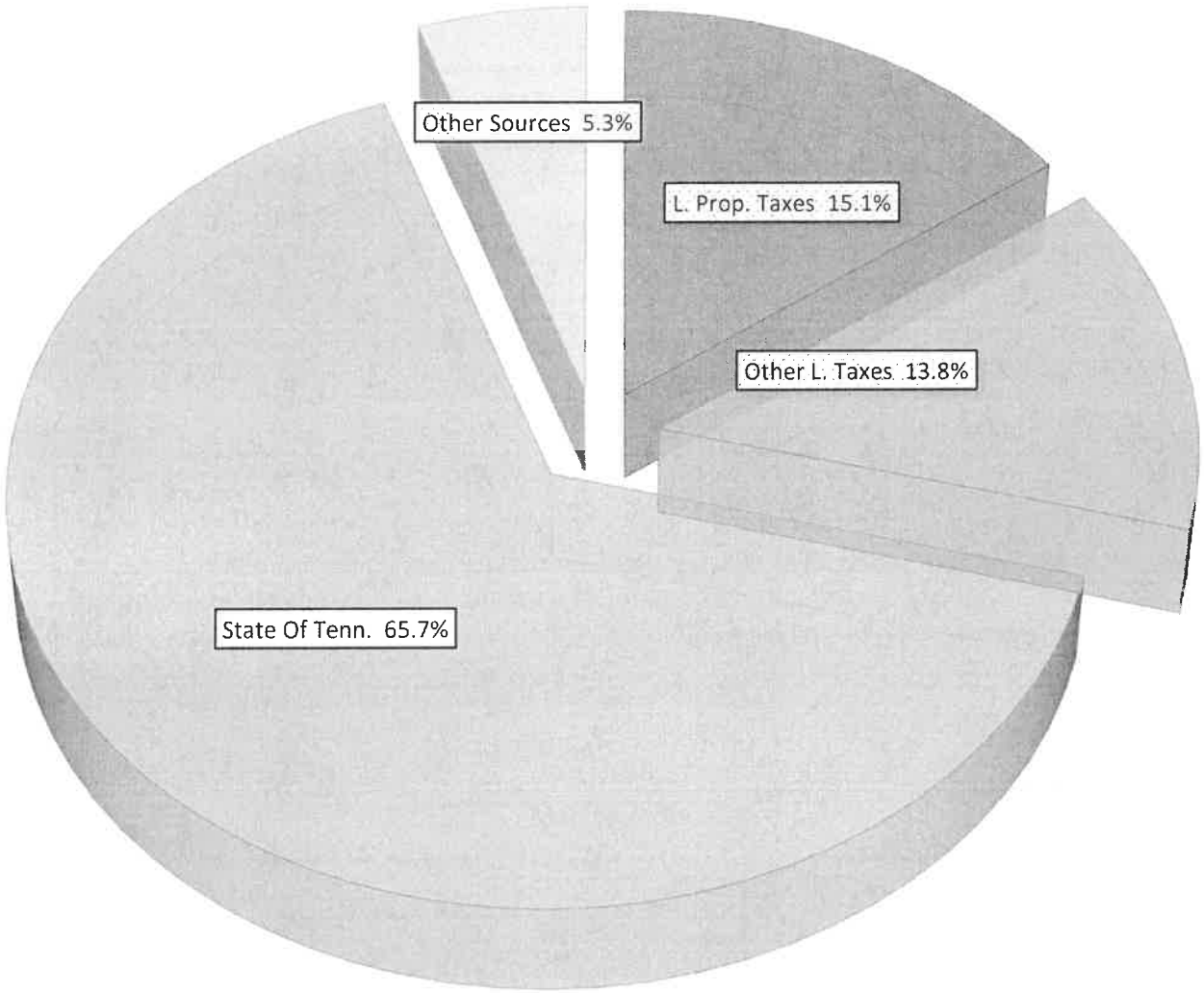
SCHOOL FUND BUDGET

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ROBERTSON COUNTY, TENNESSEE
STATEMENT OF ESTIMATED FUND BALANCE
BUDGET FOR THE YEAR ENDING JUNE 30, 2026

SCHOOL FUND #141 DESCRIPTION	ACTUAL FY 23-24	BUDGET FY 24-25	ACTUAL FY 24-25	BUDGET FY 25-26
REVENUES				
Local Property Taxes	20,213,685	20,685,000	20,803,361	21,275,000
Other Local Taxes	22,909,858	18,290,000	22,128,659	19,440,000
State Of Tennessee	91,951,900	93,857,165	91,588,303	92,201,786
Other Sources	8,298,876	8,269,483	7,777,554	7,512,500
Total Revenues	143,374,319	141,101,648	142,297,877	140,429,286
EXPENSES				
Salaries	73,470,753	77,146,910	74,840,209	80,238,200
Other Costs	72,938,477	68,488,879	63,285,073	69,042,153
Total Expenses	146,409,230	145,635,789	138,125,282	149,280,353
FUND BALANCE				
Excess Revenues (Expenses)	(3,034,911)	(4,534,141)	4,172,595	(8,851,067)
Beginning Total Fund Balance - July 1	30,427,567	27,392,656	27,392,656	31,565,251
Ending Total Fund Balance - June 30	27,392,656	22,858,515	31,565,251	22,714,184
Reserved Fund Balance - June 30	(524,640)	(524,640)	(436,407)	(436,407)
Unreserved Fund Balance - June 30	26,868,016	22,333,875	31,128,844	22,277,777

SCHOOL FUND REVENUES
FISCAL YEAR 2025-2026 BUDGET



ROBERTSON COUNTY, TENNESSEE
STATEMENT OF ESTIMATED REVENUES
BUDGET FOR THE YEAR ENDING JUNE 30, 2026

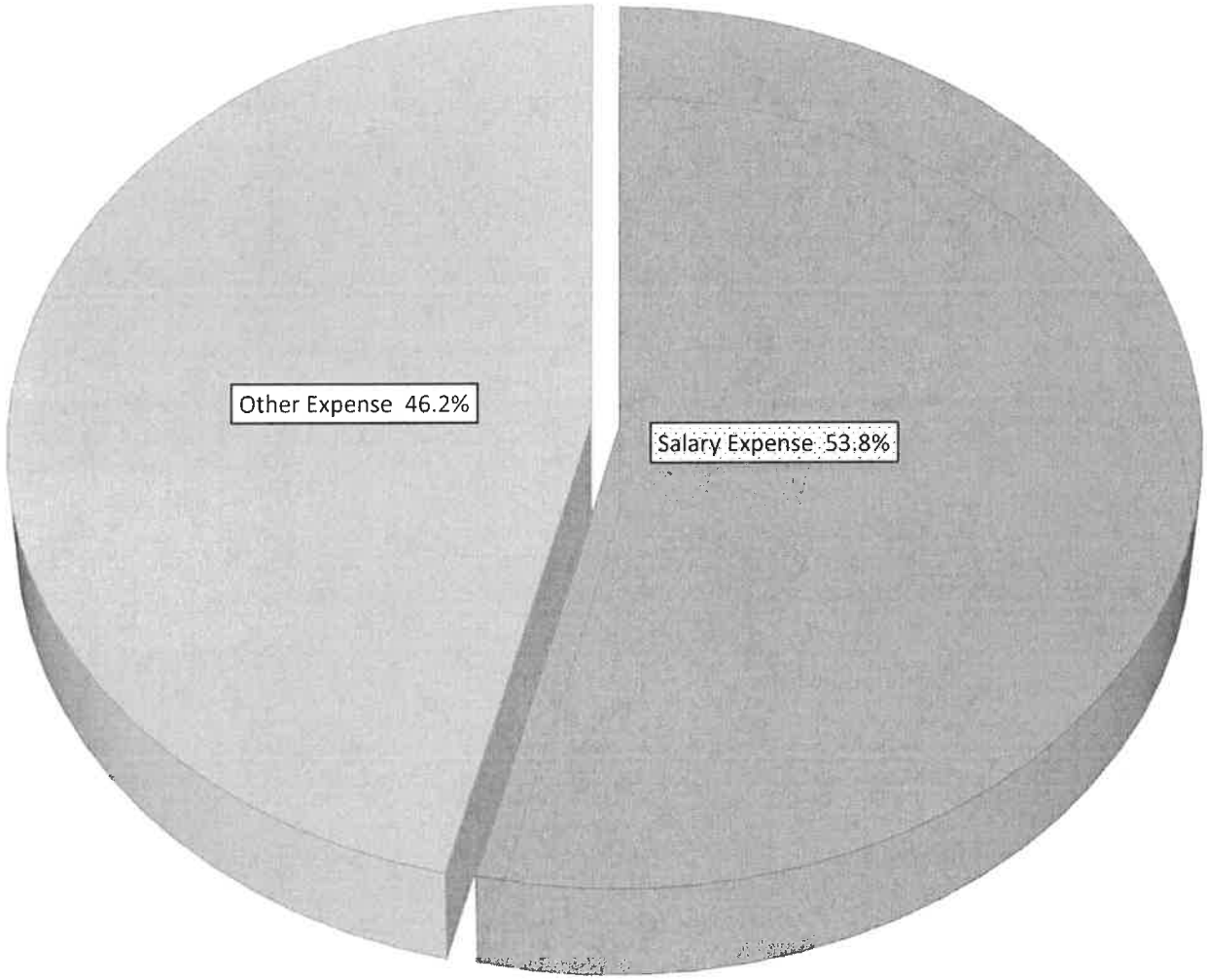
ACCT. #	SCHOOL FUND #141 DESCRIPTION	ACTUAL FY 23-24	BUDGET FY 24-25	ACTUAL FY 24-25	BUDGET FY 25-26
	LOCAL PROPERTY TAXES				
40110	Current Property Tax Collections	18,716,772	18,880,000	19,289,125	19,470,000
40120	Trustee's P. T. Collections - Prior Year	229,715	350,000	264,114	350,000
40130	Chancery Court P. T. Collections - Prior Years	85,722	205,000	95,438	205,000
40140	Property Tax Interest & Penalty	97,803	150,000	100,182	150,000
40161	Payments In Lieu Of Property Tax - T.V.A.	1,083,673	1,100,000	1,054,502	1,100,000
	TOTAL LOCAL PROPERTY TAXES	20,213,685	20,685,000	20,803,361	21,275,000
	OTHER LOCAL TAXES				
40210	Sales Tax	21,569,479	17,000,000	20,748,001	18,100,000
40270	Business Tax	1,248,556	1,200,000	1,281,248	1,250,000
40275	Mixed Drink Tax	91,823	90,000	99,410	90,000
40350	Interstate Telecommunications Tax	0	0	0	0
	TOTAL OTHER LOCAL TAXES	22,909,858	18,290,000	22,128,659	19,440,000
	LICENSES & PERMITS				
41110	Marriage Licenses	5,130	5,000	4,883	5,000
	TOTAL LICENSES & PERMITS	5,130	5,000	4,883	5,000
	EDUCATIONAL CHARGES				
43511	Regular Day Students Tuition	34,550	40,000	25,584	40,000
43517	Tuition - Other - Before After Care	1,191,714	1,034,567	1,021,639	1,100,000
43542	Contract- Instruct Serv W/Other - See Rev Code 46513 (TISA Info)	0	0	0	0
43570	Receipts From Individual Schools	115,494	100,000	101,144	100,000
43990	Other Charges For Services	21,598	20,000	17,225	20,000
	TOTAL EDUCATIONAL CHARGES	1,363,356	1,194,567	1,165,592	1,260,000
	OTHER LOCAL REVENUES				
44146	E-Rate Funding	0	0	0	0
44170	Miscellaneous Refunds	77,630	5,000	80,672	5,000
44530	Sale of Equipment	0	0	340	0
44560	Damages Recovered	1,643	2,500	333	2,500
44570	Contributions & Gifts	7,782	45,383	34,331	20,000
44990	Other Local Revenues	464,002	360,060	137,911	200,000
44990 RYH	Other Local Revenues	0	0	0	0
	TOTAL OTHER LOCAL REVENUES	551,057	412,943	253,587	227,500

ROBERTSON COUNTY, TENNESSEE
STATEMENT OF ESTIMATED REVENUES
BUDGET FOR THE YEAR ENDING JUNE 30, 2026

ACCT. #		SCHOOL FUND #141 DESCRIPTION	ACTUAL FY 23-24	BUDGET FY 24-25	ACTUAL FY 24-25	BUDGET FY 25-26
		STATE OF TENNESSEE				
46510		Tennessee Investment in Student Achievement (TISA) - FY2024	87,210,204	87,034,140	86,317,747	87,041,071
46513		TISA On-Behalf Payment - Revenue Code 43542 Info Here	0	216,600	242,390	250,000
46515		Early Childhood Education	1,180,792	1,353,100	1,048,856	1,353,100
46520		School Food Service	61,089	121,089	60,783	60,000
46590		Other State Education Funds - (Salary Equity Funds)	92,863	92,800	181,787	92,800
46590	FRC	Other State Education Funds - (Family Resource Centers)	0	40,000	0	0
46590	LRN	Other State Education Funds	703,585	809,231	765,550	0
46590	LT2	Other State Education Funds - LT2	191,708	192,994	134,778	0
46590	PSSG	Other State Education Funds	451,151	11,673	10,263	0
46590	SSEP	Other State Education Funds - SSEP	30,020	390,268	388,432	0
46590	ISM	Other State Education Funds - ISM	0	0	0	0
46596	PPL	Paid Parental Leave - PPL	0	0	369,711	0
46610		Career Ladder Program	81,555	100,000	64,033	100,000
46820		Income Tax	62	100,000	725	100,000
46852		State Revenue Sharing	172,263	200,000	170,934	200,000
46980		Other State Grants - Gear Up Grant	149,623	0	0	0
46980	ELN	Other State Education Funds - ELN	200	0	0	0
46980	HQI	Other State Grants - HQI	91,080	82,800	82,794	0
46980	ISM	Other State Education Funds - ISM	1,189,518	3,002,470	1,739,520	2,904,815
46980	MI	Other State Grants - MI	0	0	0	0
46990		Other State Revenues	1,800	110,000	10,000	100,000
46990	PPL	Other State Revenues - PPL	344,387	0	0	0
		TOTAL STATE OF TENNESSEE	91,951,900	93,857,165	91,588,303	92,201,786
		FEDERAL GOVERNMENT				
47111		Lunch Program - Transfer To Cafeterias - See 73100-343	3,539,031	4,100,000	4,011,691	4,000,000
47113		Breakfast Program - Transfer To Cafeterias - See 73100-342	1,326,069	1,600,000	1,538,168	1,500,000
47114	FFVP	USDA-Other (FFVP) Program-Transfer To Cafeterias - 73100-345	73,002	50,000	63,535	80,000
47114	SCA	USDA-Other (SSO) Program-Transfer To Cafeterias - 73100-345	275,536	0	0	0
47114	CPEBT	USDA-Other (CPEBT) Program-Transfer To Cafeterias - 73100-34:	6,180	0	11,028	0
47114	REBAT	USDA-Other (REBAT) Program-Transfer To Cafeterias - 73100-34:	12,927	77,126	77,125	0
47114		USDA - Other	13,072	0	0	10,000
47143		Special Education Grant	165,027	300,000	135,240	150,000
47307	MI	COVID-19 Grant B	71,250	0	0	0
47401		American Rescue Plan Act Grant #1	274,442	0	0	0
47590	BRI	Other Federal Thru State - BRI - Bridge	0	0	0	0
47590	LRN	Other Federal Thru State - LRN - Learn	221,576	254,847	241,090	0
47640		ROTC Reimbursement	82,587	85,000	67,855	85,000
47990		Other Direct Federal Revenue	0	0	0	0
		TOTAL FEDERAL GOVERNMENT	6,060,699	6,466,973	6,145,732	5,825,000
		OTHER GOVERNMENTS AND CITIZENS GROUPS				
48140		Contracted Services	125,000	125,000	125,000	125,000
48140	SNP	Contracted Services - SNP	16,215	15,000	17,027	20,000
		TOTAL OTHER GOVERNMENTS AND CITIZENS	141,215	140,000	142,027	145,000
		OTHER SOURCES (NONREVENUE)				
49700		Insurance Recovery	177,419	50,000	65,733	50,000
49800		Transfer In From Fund 142	0	0	0	0
		TOTAL OTHER SOURCES (NONREVENUE)	177,419	50,000	65,733	50,000
		TOTAL REVENUE FOR SCHOOL FUND #141	143,374,319	141,101,648	142,297,877	140,429,286

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SCHOOL FUND EXPENSES
FISCAL YEAR 2025-2026 BUDGET



ROBERTSON COUNTY, TENNESSEE
STATEMENT OF ESTIMATED EXPENSES
BUDGET FOR THE YEAR ENDING JUNE 30, 2026

ACCT. #		SCHOOL FUND #141 DESCRIPTION	F. T. EMP.	ACTUAL FY 23-24	BUDGET FY 24-25	ACTUAL FY 24-25	BUDGET FY 25-26
71100		REGULAR EDUCATION PROGRAM					
116		Teachers	688	39,554,921	41,025,000	40,112,191	42,480,500
116	LRN	Teachers - LRN		454,592	527,000	517,022	0
117		Career Ladder Program		47,900	42,000	36,000	35,000
128		Homebound Teachers - Part-Time		11,197	15,000	10,686	15,000
163		Educational Assistants	106	2,183,747	2,582,000	2,532,068	2,601,000
163	GYO	Educational Assistants - LRN - GYO	34	473,078	688,000	670,812	614,000
189		Other Full-Time Salaries	1	84,191	87,900	86,952	89,200
189	RYH	Other Full-Time Salaries - RYH		240,984	124,218	104,655	0
189	FRC	Other Full-Time Salaries - FRC	0	61,608	62,300	62,208	0
195		Substitute Teachers - Certified - Part-Time		0	0	0	0
198		Substitute Teachers - Non Certified - Part-Time		0	0	0	0
201		Social Security Tax		2,466,327	2,669,900	2,489,278	2,841,800
201	FRC	Social Security Tax - FRC		3,706	3,900	3,742	0
201	GYO	Social Security Tax - GYO		23,195	0	33,069	0
201	LRN	Social Security Tax - LRN		31,287	38,037	36,728	0
201	RYH	Social Security Tax - RYH		14,158	7,753	6,161	0
204		State Retirement		3,036,163	3,148,252	3,027,587	2,707,500
204	FRC	State Retirement - FRC		4,202	4,500	4,491	0
204	GYO	State Retirement - GYO		28,851	0	42,818	0
204	LRN	State Retirement - LRN		36,640	40,000	43,473	0
204	RYH	State Retirement - LIMIT & RYH		21,259	9,953	37,679	0
206		Life Insurance		52,530	54,000	53,361	54,000
207		Medical Insurance		10,431,688	11,216,000	11,560,942	12,350,000
207	FRC	Medical Insurance - GYO & FRC		260,565	8,940	343,208	0
208		Dental Insurance		233,906	244,000	239,823	244,000
210		Unemployment Compensation		0	20,000	6,272	20,000
212		Medicare Tax		580,856	633,000	591,323	665,000
212	FRC	Medicare Tax - FRC		866	900	875	0
212	GYO	Medicare Tax - GYO		5,425	0	7,734	0
212	LRN	Medicare Tax - LRN		7,317	9,000	8,590	0
212	RYH	Medicare Tax - RYH		3,311	1,814	1,441	0
217		Retirement - Hybrid Stabilization - And LRN & RYH		197,647	208,500	206,877	250,000
312	STR	Contract With Private Agencies - LRN & STR		0	0	0	0
330		Operating Lease Payments		132,048	125,000	93,967	100,000
336		Maintenance - Equipment / Computer / Radio		13,256	20,000	13,220	15,000
399		Other Contracted Services		1,253,594	1,350,000	1,260,151	1,350,000
429		Instructional Supplies		627,677	810,000	641,187	725,000
429	LRN	Instructional Supplies - LRN & HQI		137,026	183,800	172,397	0
430		Textbooks - Electronic		158,311	260,000	250,713	275,000
449		Textbooks		956,276	1,010,000	1,005,483	1,800,000
471	ISM	Software - ISM		0	25,000	23,125	23,125
499		Other Supplies		93,157	65,500	65,439	50,500
595		TISA - On-behalf Payments		0	170,600	174,496	225,000
599		Other Charges		39,030	61,000	63,286	61,000
599	FRC	Other Charges - FRC		561	883	102	0
599	SSMS	Other Charges - SSMS		246,411	215,000	214,929	235,880
709		Data Processing Capital Outlay		966,719	1,000,000	959,762	1,100,000
722		Regular Education Capital Outlay		100,697	100,000	463	125,000
722	ISM	Regular Education Capital Outlay ISM		47,415	0	0	0
		TOTAL REGULAR EDUCATION PROGRAM	829	65,324,295	68,868,650	67,816,786	71,052,505

ROBERTSON COUNTY, TENNESSEE
STATEMENT OF ESTIMATED EXPENSES
BUDGET FOR THE YEAR ENDING JUNE 30, 2026

ACCT. #		SCHOOL FUND #141 DESCRIPTION	F. T. EMP.	ACTUAL FY 23-24	BUDGET FY 24-25	ACTUAL FY 24-25	BUDGET FY 25-26
71150		ALTERNATIVE EDUCATION PROGRAM					
116		Teachers	13	735,677	770,000	767,268	793,000
117		Career Ladder Program		2,000	1,000	1,000	1,000
163		Educational Assistants	3	68,580	37,000	26,595	67,000
189		Other Full-Time Salaries	3	155,284	125,200	112,016	86,000
201		Social Security Tax		54,264	53,800	48,382	58,000
204		State Retirement		63,996	59,600	54,776	57,000
206		Life Insurance		856	900	831	1,000
207		Medical Insurance		213,486	213,400	205,315	217,000
208		Dental Insurance		4,169	4,300	3,828	4,300
212		Medicare Tax		13,333	14,500	12,587	14,000
217		Retirement - Hybrid Stabilization		1,398	2,000	1,131	1,500
		TOTAL ALTERNATIVE EDUCATION PROGRAM	19	1,313,043	1,281,700	1,233,729	1,299,800
71200		SPECIAL EDUCATION PROGRAM					
116		Teachers	74	3,748,427	4,004,993	3,809,678	4,431,000
116	SSEP	Teachers - SSEP		0	174,300	168,171	0
117		Career Ladder Program		9,000	9,000	7,000	8,000
128		Homebound Teachers - Part-Time		36,165	39,000	42,070	40,000
163		Educational Assistants	56	973,662	1,025,200	914,655	1,281,000
163		Educational Assistants SSEP		0	35,000	44,169	0
171		Speech Pathologist	12	806,092	830,000	813,187	843,200
189		Other Full-Time Salaries - Interpreters	5	253,008	255,600	246,334	264,000
195		Substitute Teachers - Certified - Part-Time		0	0	0	0
198		Substitute Teachers - Non Certified - Part-Time		0	0	0	0
201		Social Security Tax And SSEP		339,082	366,600	349,012	425,800
204		State Retirement And SSEP		414,926	463,046	422,607	515,499
206		Life Insurance And SSEP		5,138	7,500	5,455	6,500
207		Medical Insurance And SSEP		1,562,642	1,789,700	1,737,853	1,820,000
208		Dental Insurance And SSEP		27,905	36,000	29,498	35,000
210		Unemployment Compensation		0	0	0	0
212		Medicare Tax And SSEP		80,267	93,819	83,006	100,000
217		Retirement - Hybrid Stabilization And SSEP		21,095	24,000	22,724	25,000
312		Contracts With Private Agencies		519,781	470,000	309,073	500,000
399	SSEP	Other Contracted Services		2,560	0	0	0
429		Instructional Supplies And SSEP		1,697	30,000	27,180	20,000
499		Other Supplies And SSEP		13,436	1,500	947	3,000
595		TISA - on-behalh Payments		0	46,000	67,894	0
725		Special Education Capital Outlay And SSEP		4,338	59,886	81,654	20,000
		TOTAL SPECIAL EDUCATION PROGRAM	147	8,819,221	9,761,144	9,182,167	10,337,999

ROBERTSON COUNTY, TENNESSEE
STATEMENT OF ESTIMATED EXPENSES
BUDGET FOR THE YEAR ENDING JUNE 30, 2026

ACCT. #	SCHOOL FUND #141 DESCRIPTION	F. T. EMP.	ACTUAL FY 23-24	BUDGET FY 24-25	ACTUAL FY 24-25	BUDGET FY 25-26
71300	**VOCATIONAL EDUCATION PROGRAM**					
116	Teachers	60	3,118,103	3,253,077	3,240,056	3,688,100
116 ISM	Teachers -ISM	1	238,214	348,046	291,856	56,200
163	Educational Assistants		0	0	0	0
195	Substitute Teachers - Certified - Part-Time		0	0	0	0
198	Substitute Teachers - Non Certified - Part-Time		0	0	0	0
201	Social Security Tax		180,434	191,249	182,751	230,000
201 ISM	Social Security Tax - ISM		14,068	23,962	17,320	3,422
204	State Retirement		223,879	241,313	225,306	212,803
204 ISM	State Retirement - LIMIT & ISM		21,774	25,634	29,025	1,753
206	Life Insurance		3,603	3,800	3,732	4,300
206 ISM	Life Insurance - ISM		251	650	336	70
207	Medical Insurance		706,220	783,200	774,818	860,000
207 ISM	Medical Insurance - ISM		50,359	94,250	63,640	9,000
208	Dental Insurance		19,062	20,300	20,178	24,500
208 ISM	Dental Insurance - ISM		1,397	2,458	1,884	0
210	Unemployment Compensation		0	0	0	0
212	Medicare Tax		43,348	46,000	44,889	54,000
212 ISM	Medicare Tax - ISM		3,290	5,778	4,051	825
217	Retirement - Hybrid Stabilization		16,966	19,500	17,882	20,000
217 ISM	Retirement - Hybrid Stabilization - ISM		82	7,563	556	0
336	Maintenance - Equipment / Computer / Radio		1,820	7,000	2,181	2,000
355	Travel Conducting Business		30,855	44,000	26,177	11,000
399	Other Contracted Services		44,459	60,675	49,695	90,675
399 ISM	Other Contracted Services - ISM		5,739	112,400	53,106	0
429	Instructional Supplies		78,287	85,700	79,720	85,700
429 ISM	Instructional Supplies - ISM		58,304	146,419	122,024	119,444
449	Textbooks		2,796	10,000	6,325	10,000
471 ISM	Software - ISM		24,320	41,600	27,995	258,820
499	Other Supplies		13,588	4,000	3,900	4,000
499 ISM	Other Supplies - ISM		0	0	0	0
599	Other Charges		30,088	31,500	28,300	31,500
599 ISM	Other Charges - ISM		0	0	0	1,018,155
730	Vocational Instruction Equipment		79,565	81,800	75,892	81,800
730 ISM	Vocational Instruction Equipment - ISM		555,941	781,900	310,957	534,000
799	Other Capital Outlay		0	0	0	0
799	Other Capital Outlay		0	0	0	0
	TOTAL VOCATIONAL EDUCATION PROGRAM	61	5,566,812	6,473,774	5,704,552	7,412,067
71400	**STUDENT BODY EDUCATION PROGRAM**					
117	Career Ladder		0	0	0	0
189	Other Full-Time Salaries	1	103,732	104,850	104,208	105,800
201	Social Security Tax		6,165	6,600	6,167	6,600
204	State Retirement		7,064	6,800	6,628	6,200
206	Life Insurance		68	100	68	100
207	Medical Insurance		19,793	21,000	20,843	22,000
208	Dental Insurance		0	0	0	0
212	Medicare Tax		1,442	1,550	1,442	1,600
399	Other Contracted Services - Virtual Class		292,131	300,000	228,299	275,000
599	Other Charges		0	0	0	0
	TOTAL STUDENT BODY EDUCATION PROGRAM	1	430,395	440,900	367,655	417,300

ROBERTSON COUNTY, TENNESSEE
STATEMENT OF ESTIMATED EXPENSES
BUDGET FOR THE YEAR ENDING JUNE 30, 2026

ACCT. #	SCHOOL FUND #141 DESCRIPTION	F. T. EMP.	ACTUAL FY 23-24	BUDGET FY 24-25	ACTUAL FY 24-25	BUDGET FY 25-26
72110	**ATTENDANCE SERVICES SUPPORT**					
105	Supervisors	1	103,584	104,500	104,448	106,000
117	Career Ladder Program		0	0	0	0
189	Other Full-Time Salaries	9	496,173	458,000	435,567	522,000
201	Social Security Tax		34,848	34,500	31,657	40,000
204	State Retirement		42,736	40,100	38,666	44,000
206	Life Insurance		566	600	527	600
207	Medical Insurance		142,755	131,500	124,799	148,000
208	Dental Insurance		2,427	2,800	2,216	2,800
212	Medicare Tax		8,251	8,200	7,403	9,300
217	Retirement - Hybrid Stabilization		2,172	2,300	2,075	3,000
355	Travel Conducting Business		12,303	10,000	5,152	10,000
399	Other Contracted Services		23,660	25,000	21,796	25,000
499	Other Supplies		0	0	0	0
599	Other Charges		5,164	5,200	5,062	6,300
599	Other Charges- United Way		0	0	0	0
	TOTAL ATTENDANCE SERVICES SUPPORT	10	874,639	822,700	779,368	917,000
72120	**HEALTH SERVICES SUPPORT**					
131	Medical Personnel	24	1,367,286	1,359,490	1,340,202	1,525,000
131 LRN	Medical Personnel - LRN		31,089	23,000	20,133	0
189	Other Full-Time Salaries	1	37,308	38,200	38,148	39,600
189 CSH	Other Full-Time Salaries - CSH	0	0	0	0	0
201	Social Security Tax		82,346	89,700	86,593	98,000
201 CSH	Social Security Tax - CSH		0	0	0	0
201 LRN	Social Security Tax - LRN		1,928	1,426	1,248	0
204	State Retirement		106,242	112,400	110,777	92,000
204 CSH	State Retirement - CSH		0	0	0	0
204 LRN	State Retirement - LRN		2,397	1,500	1,549	0
206 CSH	Life Insurance - CSH		0	0	0	0
207	Medical Insurance		402,474	446,010	445,407	470,000
207 CSH	Medical Insurance - CSH		0	0	0	0
208	Dental Insurance		32	0	0	0
210	Unemployment Compensation		0	0	0	0
212	Medicare Tax		19,258	21,000	20,252	23,000
212 CSH	Medicare Tax - CSH		0	0	0	0
212 LRN	Medicare Tax - LRN		451	340	292	0
217	Retirement - Hybrid Stabilization		9,750	11,000	9,970	11,000
217 LRN	Retirement - Hybrid Stabilization + LRN		258	225	160	0
312	Contracts With Private Agencies		140,100	390,000	377,608	400,000
355	Travel Conducting Business		2,289	3,500	3,325	4,000
413	Drugs & Medical Supplies		3,497	6,000	3,471	5,000
499	Other Supplies		10,271	6,500	2,466	5,000
599	Other Charges		6,395	5,000	2,581	5,000
735	Health Services Capital Outlay		19,789	50,000	39,976	40,000
	TOTAL HEALTH SERVICES SUPPORT	25	2,243,160	2,565,291	2,504,158	2,717,600

ROBERTSON COUNTY, TENNESSEE
STATEMENT OF ESTIMATED EXPENSES
BUDGET FOR THE YEAR ENDING JUNE 30, 2026

ACCT. #		SCHOOL FUND #141 DESCRIPTION	F. T. EMP.	ACTUAL FY 23-24	BUDGET FY 24-25	ACTUAL FY 24-25	BUDGET FY 25-26
72130		**OTHER STUDENT SERVICES SUPPORT**					
117		Career Ladder Program		0	0	0	0
123		Guidance Personnel	32	1,887,793	1,889,200	1,854,873	1,950,000
170		School Resource Officers-Crossing Guards	6	71,515	80,800	71,504	80,800
170		School Resource Officers-Crossing Guards - LRN		77,152	66,000	59,076	0
201		Social Security Tax - And LRN		122,449	129,500	118,865	126,000
204		State Retirement - And LRN		149,309	156,200	147,082	119,000
206		Life Insurance		2,237	2,300	2,237	2,500
207		Medical Insurance		376,355	420,000	416,498	455,000
208		Dental Insurance		10,779	11,500	11,607	12,000
212		Medicare Tax - And LRN		28,637	31,000	27,800	30,000
217		Retirement - Hybrid Stabilization		11,993	13,500	13,256	14,000
309		Contracts with Government Agencies		1,300,000	525,000	525,000	525,000
312		Contracts with Private Agencies		0	10,000	0	25,000
322		Evaluation & Testing		109,027	164,000	92,082	300,000
355	ISM	Travel Conducting Business - ISM		1,098	3,000	1,310	0
355	PSSG	Travel Conducting Business - PSSG		2,285	0	0	0
399	LRN	Other Contracted Services LRN		0	0	0	0
524		Training & Related Travel And ISM		0	11,000	7,375	8,000
790	PSSG	Other Equipment - PSSG		0	0	0	0
		TOTAL OTHER STUDENT SERVICES SUPPORT	38	4,150,629	3,513,000	3,348,565	3,647,300
72210		**REGULAR EDUCATION SUPPORT**					
105		Supervisors	5	501,312	517,600	506,350	525,600
117		Career Ladder Program		3,500	4,000	2,000	2,000
129		Librarians	20	1,250,347	1,235,100	1,216,096	1,291,000
162		Clerical Personnel	4	151,866	156,500	156,474	164,500
189		Other Full-Time Salaries	2	112,518	148,200	146,132	100,000
189	RYH	Other Full-Time Salaries - RYH		30,528	0	0	0
201		Social Security Tax		119,687	129,400	118,379	131,500
201	RYH	Social Security Tax - RYH		1,807	0	0	0
204		State Retirement		140,376	141,100	133,545	123,000
204	RYH	State Retirement - RYH		2,427	0	0	0
206		Life Insurance		1,758	2,000	1,721	2,000
206	RYH	Life Insurance - RYH		23	0	0	0
207		Medical Insurance		444,212	475,000	470,912	490,000
207	RYH	Medical Insurance - RYH		7,033	0	0	0
208		Dental Insurance		9,765	9,900	9,644	9,900
208	RYH	Dental Insurance - RYH		127	0	0	0
212		Medicare Tax		28,024	30,500	28,060	31,000
212	RYH	Medicare Tax - RYH		423	0	0	0
217		Retirement - Hybrid Stabilization		3,171	3,500	3,042	3,500
217	RYH	Retirement - Hybrid Stabilization - RYH		321	0	0	0
355		Travel Conducting Business		9,447	16,500	12,324	16,500
399	HQI	Other Contracted Services - HQI		72,800	72,800	72,800	0
399	ELN	Other Contracted Services - ELN		0	0	0	0
399	MI	Other Contracted Services - MI		71,250	0	0	0
432		Library Books		119,932	124,800	124,731	125,000
499		Other Supplies		15,836	20,000	17,891	25,000
524		Training & Related Travel		23,942	25,000	7,508	25,000
		TOTAL REGULAR EDUCATION SUPPORT	31	3,122,432	3,111,900	3,027,609	3,065,500

ROBERTSON COUNTY, TENNESSEE
STATEMENT OF ESTIMATED EXPENSES
BUDGET FOR THE YEAR ENDING JUNE 30, 2026

ACCT. #		SCHOOL FUND #141 DESCRIPTION	F. T. EMP.	ACTUAL FY 23-24	BUDGET FY 24-25	ACTUAL FY 24-25	BUDGET FY 25-26
72220		**SPECIAL EDUCATION SUPPORT**					
105		Supervisors	1	107,760	108,500	108,372	109,600
124		Psychological Personnel	5	274,883	348,500	330,908	371,800
161		Secretaries	1	46,320	47,600	47,530	50,000
189		Other Full-Time Salaries	4	183,036	324,000	270,168	319,800
201		Social Security Tax		34,550	55,200	46,445	54,000
204		State Retirement		41,869	57,000	51,198	52,000
206		Life Insurance		456	700	536	700
207		Medical Insurance		104,812	142,000	123,189	132,000
208		Dental Insurance		2,539	4,000	3,002	4,000
210		Unemployment Compensation		0	0	0	0
212		Medicare Tax		8,468	12,900	10,475	13,000
217		Retirement - Hybrid Stabilization		1,849	5,000	2,985	4,000
307		Communication - Computer / Radio / Phone		235	300	374	300
312		Contracts With Private Agencies - SEP		15,327	0	0	0
336		Maintenance - Equipment / Computer / Radio		0	2,000	0	2,000
355		Travel Conducting Business		21,083	40,000	24,783	25,000
355	SEP	Travel Conducting Business - SEP		0	5,717	0	0
399		Other Contracted Services		2,368	3,000	2,596	3,000
499		Other Supplies		447	2,000	1,842	2,000
524		Training & Related Travel		1,424	3,000	1,906	3,000
790		Other Equipment		0	0	0	0
		TOTAL SPECIAL EDUCATION SUPPORT	11	847,426	1,161,417	1,026,309	1,146,200

ROBERTSON COUNTY, TENNESSEE
STATEMENT OF ESTIMATED EXPENSES
BUDGET FOR THE YEAR ENDING JUNE 30, 2026

ACCT. #	SCHOOL FUND #141 DESCRIPTION	F. T. EMP.	ACTUAL FY 23-24	BUDGET FY 24-25	ACTUAL FY 24-25	BUDGET FY 25-26
72230	**VOCATIONAL EDUCATION SUPPORT**					
105	Supervisors	1	101,844	102,500	102,456	104,700
117	Career Ladder Program		1,000	1,000	1,000	1,000
161	Secretaries	2	65,208	68,000	67,524	69,000
189	Other Salaries & Wages	1	73,416	75,000	74,376	76,200
201	Social Security Tax		14,241	15,500	14,479	16,000
204	State Retirement		16,451	17,000	16,185	18,000
206	Life Insurance		137	200	137	200
207	Medical Insurance		75,769	79,000	74,368	76,000
208	Dental Insurance		762	800	767	800
210	Unemployment Compensation		0	0	0	0
212	Medicare Tax		3,330	3,600	3,386	4,000
355	Travel Conducting Business		1,853	3,000	1,302	3,000
790	Other Equipment		7,832	69,400	23,514	0
	TOTAL VOCATIONAL EDUCATION SUPPORT	4	361,843	435,000	379,494	368,900
72250	**TECHNOLOGY**					
105	Supervisor / Director	1	105,624	106,500	105,021	99,500
121	Data Processing Personnel	1	45,362	47,600	46,533	50,600
189	Other Salaries & Wages	17	1,055,711	1,097,300	1,025,051	1,066,000
201	Social Security Tax		68,739	75,500	69,735	76,000
204	State Retirement		78,281	88,100	80,921	85,000
206	Life Insurance		563	600	529	600
207	Medical Insurance		249,567	261,000	255,696	270,000
208	Dental Insurance		2,788	3,500	2,583	3,000
210	Unemployment Compensation		0	0	0	0
212	Medicare Tax		16,750	18,900	16,309	18,000
217	Retirement - Hybrid Stabilization		701	1,000	708	1,000
336	Maintenance - Equipment / Computer / Radio		2,592	5,000	3,367	5,000
350	Internet Connectivity		81,627	85,000	82,080	85,000
355	Travel Conducting Business		21,225	37,000	20,767	25,000
399	Other Contracted Services		74,066	76,000	75,082	75,000
399 ER	Other Contracted Services - ER		44,520	50,000	49,038	50,000
470 ISM	Cabling - ISM		0	0	0	0
499	Other Supplies		9,811	10,000	5,146	10,000
499 ISM	Other Supplies - ISM		0	0	0	0
709	Data Processing Capital Outlay		89,930	110,000	106,511	100,000
790	Other Equipment		54,966	0	0	0
	TOTAL TECHNOLOGY	19	2,002,823	2,073,000	1,945,077	2,019,700

ROBERTSON COUNTY, TENNESSEE
STATEMENT OF ESTIMATED EXPENSES
BUDGET FOR THE YEAR ENDING JUNE 30, 2026

ACCT. #	SCHOOL FUND #141 DESCRIPTION	F. T. EMP.	ACTUAL FY 23-24	BUDGET FY 24-25	ACTUAL FY 24-25	BUDGET FY 25-26
72310	**BOARD OF EDUCATION**					
189	Other Salaries & Wages	1	59,136	60,100	60,048	62,000
191	Board Member Fees	6	36,000	36,000	36,000	36,000
201	Social Security Tax		5,617	6,000	5,661	6,200
204	State Retirement		4,027	4,400	3,819	6,400
206	Life Insurance		68	100	68	100
207	Medical Insurance		18,246	19,600	19,536	21,000
208	Dental Insurance		381	450	383	400
212	Medicare Tax		1,314	1,400	1,324	1,500
305	Audit Services		18,035	19,000	18,035	19,000
316	Contributions-Rob. Co. Reads Program-Imagination Library		38,500	20,000	20,000	20,000
320	Dues & Memberships		9,135	14,000	13,800	14,000
331	Legal Services		220,201	135,000	134,610	110,000
355	Travel Conducting Business		2,433	6,500	3,603	6,500
506	Liability Insurance		341,333	330,000	321,869	330,000
510	Trustee's Commission		733,490	768,000	755,824	775,000
513	Worker's Compensation Insurance		524,831	346,860	251,856	350,000
599	Other Charges		32,950	50,000	47,587	50,000
	TOTAL BOARD OF EDUCATION	7	2,045,697	1,817,410	1,694,023	1,808,100
72320	**DIRECTOR'S OFFICE**					
101	Administrative Officer	1	170,713	186,500	185,904	187,200
103	Assistant(s)	2	70,000	241,000	240,816	243,500
117	Career Ladder Program		1,000	1,000	0	0
161	Secretaries	2	115,382	98,900	92,097	107,500
189	Other Full-Time Salaries	2	76,025	79,000	78,673	80,000
201	Social Security Tax		25,624	38,800	34,558	38,800
204	State Retirement		29,350	41,500	39,309	39,500
206	Life Insurance		338	500	445	500
207	Medical Insurance		93,423	114,700	112,160	120,000
208	Dental Insurance		603	1,300	1,150	1,200
212	Medicare Tax		6,028	9,200	8,340	9,000
307	Communication - Computer / Radio / Phone		4,348	5,000	4,212	5,000
320	Dues & Memberships		4,308	5,000	4,428	5,000
348	Postal Charges		4,609	5,500	5,968	5,500
355	Travel Conducting Business		5,374	17,500	12,597	10,000
435	Office Supplies		3,464	4,000	415	4,000
599	Other Charges		1,167	12,000	5,044	12,000
701	Administration Capital Outlay		0	0	0	0
	TOTAL DIRECTOR'S OFFICE	7	611,756	861,400	826,116	868,700

ROBERTSON COUNTY, TENNESSEE
STATEMENT OF ESTIMATED EXPENSES
BUDGET FOR THE YEAR ENDING JUNE 30, 2026

ACCT. #		SCHOOL FUND #141 DESCRIPTION	F. T. EMP.	ACTUAL FY 23-24	BUDGET FY 24-25	ACTUAL FY 24-25	BUDGET FY 25-26
72410		**PRINCIPALS' OFFICES**					
104		Principals	20	1,894,160	1,936,400	1,921,024	1,996,000
104	BRI	Principals - BRI		0	0	0	0
104	LRN	Principals - LRN		81,074	73,000	73,234	0
117		Career Ladder Program		7,000	8,000	7,000	8,000
119		Bookkeepers	19	575,340	587,900	582,266	598,000
139		Assistant Principals	32	2,473,375	2,539,500	2,514,954	2,600,500
161		Secretaries	24	646,422	678,700	662,553	683,500
201		Social Security Tax		329,067	350,000	333,474	366,000
201	BRI	Social Security Tax -BRI		0	0	0	0
201	LRN	Social Security Tax -LRN		5,027	4,600	4,541	0
204		State Retirement		384,912	381,500	380,676	365,000
204	BRI	State Retirement - BRI		0	0	0	0
204	LRN	State Retirement - LRN		5,521	4,800	4,792	0
206		Life Insurance		3,619	4,200	3,612	4,000
207		Medical Insurance		1,418,894	1,538,000	1,536,469	1,615,500
208		Dental Insurance		19,433	20,700	19,476	20,000
210		Unemployment Compensation		0	0	0	0
212		Medicare Tax		77,069	78,500	78,110	79,000
212	BRI	Medicare Tax - BRI		0	0	0	0
212	LRN	Medicare Tax - LRN		1,176	1,100	1,062	0
217		Retirement - Hybrid Stabilization		3,868	5,500	5,381	6,000
217	LRN	Retirement - Hybrid Stabilization - LRN		0	250	82	0
307		Communication - Computer / Radio / Phone		60,459	72,000	63,153	65,000
355		Travel Conducting Business		36,777	37,000	35,232	37,000
399		Other Contracted Services		65,623	85,000	80,107	85,000
435		Office Supplies		21,950	25,000	21,748	25,000
499		Other Supplies		142,476	255,000	203,145	200,000
599		Other Charges		474,132	565,000	541,009	530,000
599	ARTS	Other Charges - ARTS		52,623	70,000	68,036	55,000
599	GEAR3	Other Charges - GEAR 3		39,630	0	0	0
799		Administration Capital Outlay		24,806	33,063	26,433	25,000
		TOTAL PRINCIPALS' OFFICES	95	8,844,433	9,354,713	9,167,569	9,363,500
72510		**FISCAL SERVICES**					
105		Supervisors	0	0	0	0	0
119		Bookkeepers	1	69,684	70,500	70,284	82,500
122		Purchasing Personnel	3	144,429	152,600	152,319	156,800
201		Social Security Tax		12,857	13,500	13,200	16,000
204		State Retirement		14,590	15,000	14,955	16,000
206		Life Insurance		137	250	137	150
207		Medical Insurance		45,558	70,000	69,216	88,000
208		Dental Insurance		762	800	767	800
212		Medicare Tax		3,007	3,300	3,087	3,600
355		Travel Conducting Business		1,995	7,000	4,581	4,000
435		Office Supplies		1,470	2,500	1,526	2,500
701		Administration Capital Outlay		0	0	0	0
		TOTAL FISCAL SERVICES	4	294,489	335,450	330,072	370,350

ROBERTSON COUNTY, TENNESSEE
STATEMENT OF ESTIMATED EXPENSES
BUDGET FOR THE YEAR ENDING JUNE 30, 2026

ACCT. #	SCHOOL FUND #141 DESCRIPTION	F. T. EMP.	ACTUAL FY 23-24	BUDGET FY 24-25	ACTUAL FY 24-25	BUDGET FY 25-26
72520	**HUMAN RESOURCES**					
105	Supervisors	1	104,844	105,500	105,456	107,900
161	Secretaries	3	154,080	157,800	157,618	162,300
201	Social Security Tax		15,360	16,500	15,605	17,000
204	State Retirement		17,642	17,600	17,585	18,000
206	Life Insurance		135	200	135	200
207	Medical Insurance		47,595	50,500	44,636	45,500
208	Dental Insurance		750	800	754	800
212	Medicare Tax		3,592	3,900	3,649	4,000
355	Travel Conducting Business		7,085	6,000	3,123	6,000
399	Other Contracted Services		44,648	51,000	50,614	34,000
499	Other Supplies		8,633	10,000	7,181	10,000
599	Other Charges		12,200	26,000	12,388	70,000
701	Administration Capital Outlay		0	0	0	0
	TOTAL HUMAN RESOURCES	4	416,564	445,800	418,744	475,700
72610	**PLANT OPERATION**					
189	Other Full-Time Salaries	1	51,089	51,900	51,545	53,000
201	Social Security Tax		2,883	3,300	2,944	3,300
204	State Retirement		3,484	3,800	3,722	4,100
207	Medical Insurance		21,185	23,000	16,046	15,000
212	Medicare Tax		674	760	688	800
328	Janitorial Services		2,482,050	2,693,830	2,617,830	2,600,000
347	Pest Control		15,500	45,000	17,845	25,000
359	Disposal Fees		82,280	88,500	85,202	88,500
399	Other Contracted Services		1,275	1,500	500	1,500
410	Custodial Supplies		0	0	0	0
415	Electricity		2,209,539	2,400,000	2,423,455	2,500,000
434	Natural Gas		221,174	300,000	232,121	275,000
454	Water & Sewer		913,005	865,000	857,673	900,000
499	Other Supplies		80,238	87,000	73,130	87,000
502	Building Insurance		339,051	781,310	780,561	800,000
720	Plant Operation Capital Outlay		0	0	0	0
	TOTAL PLANT OPERATION	1	6,423,427	7,344,900	7,163,262	7,353,200

ROBERTSON COUNTY, TENNESSEE
STATEMENT OF ESTIMATED EXPENSES
BUDGET FOR THE YEAR ENDING JUNE 30, 2026

ACCT. #		SCHOOL FUND #141 DESCRIPTION	F. T. EMP.	ACTUAL FY 23-24	BUDGET FY 24-25	ACTUAL FY 24-25	BUDGET FY 25-26
72620		**PLANT MAINTENANCE**					
105		Supervisors	1	90,216	91,100	90,816	91,500
161		Secretaries	1	50,966	51,500	46,812	54,000
167		Maintenance Personnel	22	851,026	1,015,200	978,955	1,060,500
187		Overtime Pay		23,811	19,000	14,748	26,000
201		Social Security Tax		59,963	76,500	66,843	76,500
204		State Retirement		69,292	84,000	81,682	93,500
206		Life Insurance		0	0	0	0
207		Medical Insurance		265,629	315,500	302,685	320,000
208		Dental Insurance		0	0	0	0
210		Unemployment Compensation		0	0	0	0
212		Medicare Tax		14,023	18,000	15,633	18,000
335		Maintenance - Buildings / Land		1,554,953	1,600,000	1,496,294	1,600,000
336		Maintenance - Equipment / Computer / Radio		0	0	0	0
355		Travel Conducting Business		0	5,000	207	0
399		Other Contracted Services		309,615	510,000	341,938	480,000
418		Equipment Parts		0	0	0	0
426		Construction Materials		0	0	0	0
499		Other Supplies		6,125	10,255	3,083	10,000
701	PSSG	Administration Equipment - PSSG		35,474	11,673	10,263	0
717		Plant Maintenance Capital Outlay		51,106	35,000	18,560	60,000
790	PSSG	Other Equipment - PSSG		413,392	0	0	0
		TOTAL PLANT MAINTENANCE	24	3,795,591	3,842,728	3,468,519	3,890,000

ROBERTSON COUNTY, TENNESSEE
STATEMENT OF ESTIMATED EXPENSES
BUDGET FOR THE YEAR ENDING JUNE 30, 2026

ACCT. #		SCHOOL FUND #141 DESCRIPTION	F. T. EMP.	ACTUAL FY 23-24	BUDGET FY 24-25	ACTUAL FY 24-25	BUDGET FY 25-26
72710		TRANSPORTATION					
105		Supervisors	1	97,212	98,200	97,812	98,500
142		Mechanics	7	240,604	300,000	295,452	300,000
146		Bus Drivers - Part-Time / Attendants	132	2,680,801	2,913,200	2,594,626	3,000,000
146	RYH	Bus Drivers - Part-Time / Attendants - RYH		34,175	12,728	6,538	0
146	LT	Bus Drivers - Part-Time / Attendants - LT		94,978	150,000	85,850	0
146	SE	Bus Drivers - SE	32	725,017	828,200	616,612	700,000
162		Clerical Personnel	2	101,693	104,300	103,385	105,500
187		Overtime Pay		1,771	10,000	703	10,000
189		Other Full-Time Salaries	3	156,434	160,000	157,420	158,700
189	SE	Other Full-Time Salaries - SE	18	326,547	373,100	268,388	325,000
201		Social Security Tax - And SE		248,861	321,000	238,175	292,000
201	RYH	Social Security Tax - RYH		2,081	786	405	0
201	LT	Social Security Tax - LT		5,714	9,300	5,125	0
204		State Retirement - And SE & LIMIT		275,074	373,000	272,503	362,000
204	RYH	State Retirement - RYH		2,288	806	472	0
204	LT	State Retirement - LT		6,255	11,000	10,155	0
207		Medical Insurance - And SE		420,468	439,100	437,927	530,000
210		Unemployment Compensation		0	0	0	0
212		Medicare Tax - And SE		61,466	62,000	58,758	58,000
212	RYH	Medicare Tax - RYH		495	184	95	0
212	LT	Medicare Tax - LT		1,377	2,200	1,239	0
330		Operating Lease - GPS System		58,141	88,000	74,341	78,000
338		Maintenance - Licensed Vehicles		378,379	490,000	432,583	415,000
355		Travel Conducting Business		3,065	10,000	2,499	10,000
412		Diesel Fuel		548,428	600,000	452,003	550,000
412	LT	Diesel Fuel - LT		14,422	14,494	11,559	0
425		Gasoline		124,319	163,500	127,862	198,000
425	LT	Gasoline - LT		2,761	6,000	1,511	0
450		Tires & Tubes		93,462	100,000	97,064	105,000
499		Other Supplies		381	2,000	1,662	5,000
511		Vehicle & Equipment Insurance		296,795	205,000	179,595	205,000
599		Other Charges		54,712	40,000	38,229	50,000
599	Ncps	Other Charges - NCPS		0	0	0	0
729		Transportation Equipment		1,121,567	200,000	141,727	600,000
729	ISM	Transportation Equipment - ISM		439,338	426,000	403,516	206,000
		TOTAL TRANSPORTATION	195	8,619,081	8,514,098	7,215,791	8,361,700

ROBERTSON COUNTY, TENNESSEE
STATEMENT OF ESTIMATED EXPENSES
BUDGET FOR THE YEAR ENDING JUNE 30, 2026

ACCT. #		SCHOOL FUND #141 DESCRIPTION	F. T. EMP.	ACTUAL FY 23-24	BUDGET FY 24-25	ACTUAL FY 24-25	BUDGET FY 25-26
73100		**FOOD SERVICES**					
105		Supervisors	1	93,432	94,500	94,500	98,000
162		Clerical Personnel	1	29,126	44,500	42,592	40,500
165		Cafeteria Personnel	0	0	0	0	0
189		Part-Time Personnel		0	0	0	0
201		Social Security Tax		7,236	8,400	7,706	8,600
204		State Retirement		8,558	9,400	8,864	8,900
206		Life Insurance		68	100	68	100
207		Medical Insurance		34,320	42,000	41,131	45,500
208		Dental Insurance		381	400	383	400
210		Unemployment Compensation		0	0	0	0
212		Medicare Tax		1,692	2,000	1,802	2,100
342		Payments To Cafeterias - Breakfast		1,326,069	1,600,000	1,538,168	1,500,000
343		Payments To Cafeterias - Lunch		3,539,031	4,100,000	4,011,691	4,000,000
345		Payments To Cafeterias - Other - Snacks		13,072	12,000	11,028	10,000
345	FFVP	Payments To Cafeterias - Other - FFVP		73,002	72,000	63,535	50,000
345	REbat	Payments To Cafeterias - Other - REBAT		12,927	104,215	77,126	0
345	SCA	Payments To Cafeterias - Other - Other & SCA		275,536	0	0	0
345	CPebt	Payments To Cafeterias - Other - CPEBT		6,180	0	0	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		16,215	19,000	17,027	15,000
710		Food Services Capital Outlay		0	0	0	0
		TOTAL FOOD SERVICES	2	5,436,845	6,108,515	5,915,621	5,779,100
73300		**COMMUNITY SERVICES**					
189		Other Full-Time Salaries (40 Part-Time)	47	764,273	718,000	690,265	800,000
201		Social Security Tax		46,203	44,800	41,228	50,000
204		State Retirement		35,133	36,000	34,925	45,000
207		Medical Insurance		109,003	97,800	97,550	105,500
210		Unemployment Compensation		0	0	0	0
212		Medicare Tax		10,806	10,500	9,751	11,700
399		Other Contracted Services		7,611	9,000	0	20,000
422		Food Supplies		38,194	59,000	41,231	59,000
429		Instructional Supplies		7,632	23,494	11,391	23,500
499		Other Supplies & Materials		72,816	58,700	53,932	53,700
524		Training & Related Travel		742	2,500	550	2,500
599		Other Charges		75,620	40,500	44,087	40,500
790		Other Equipment		206,665	114,873	87,429	89,000
		TOTAL COMMUNITY SERVICES	47	1,374,698	1,215,167	1,112,339	1,300,400

ROBERTSON COUNTY, TENNESSEE
STATEMENT OF ESTIMATED EXPENSES
BUDGET FOR THE YEAR ENDING JUNE 30, 2026

ACCT. #		SCHOOL FUND #141 DESCRIPTION	F. T. EMP.	ACTUAL FY 23-24	BUDGET FY 24-25	ACTUAL FY 24-25	BUDGET FY 25-26
73400		**PRE - K EDUCATION PROGRAM**					
116		Teachers	12	709,031	737,900	683,440	703,000
163		Educational Assistants	12	209,809	225,900	190,397	211,000
201		Social Security Tax		53,416	60,000	50,546	57,000
204		State Retirement		64,900	63,500	60,904	58,000
206		Life Insurance		809	900	753	900
207		Medical Insurance		311,500	323,500	312,641	330,000
208		Dental Insurance		4,129	4,300	3,833	4,100
210		Unemployment Compensation		0	0	0	0
212		Medicare Tax		12,492	14,000	11,821	13,500
217		Retirement - Hybrid Stabilization		2,124	3,000	2,251	3,000
355		Travel Conducting Business		1,438	1,500	1,866	1,600
399		Other Contracted Services		0	1,000	0	1,000
422		Food Supplies		0	100	0	100
429		Instructional Supplies		24,756	18,000	12,693	22,000
499		Other Supplies		893	4,000	405	4,000
599		Other Charges		4,756	4,500	4,360	4,500
790		Other Equipment		21,868	5,000	0	5,000
		TOTAL PRE - K PROGRAM	24	1,421,921	1,467,100	1,335,910	1,418,700
76100		**CAPITAL OUTLAY**					
304		Architects		1,231,015	0	0	0
308		Consultants		0	50,000	0	50,000
321		Engineering Services		27,003	50,000	0	50,000
399	ISM	Other Contracted Services - ISM		0	0	0	90,000
706	ISM	Building Construction - ISM		0	510,000	374,856	435,000
707		Building Improvements Capital Outlay		110,993	120,000	74,377	120,000
715		Land		957,563	0	0	0
724		Site Development		1,399,000	0	0	0
790	ISM	Other Equipment - ISM		0	0	0	149,000
799		Other Capital Outlay		1,578,647	895,476	432,325	1,250,000
799		Other Capital Outlay - HVAC		473,927	523,750	20,630	500,000
799		Other Capital Outlay - Roof		24,245	545,000	133,854	500,000
		TOTAL CAPITAL OUTLAY	0	5,802,393	2,694,226	1,036,042	3,144,000
99100		**OPERATING TRANSFERS**					
590		Operating Transfer To Other Funds - Fund 142		0	0	0	0
590	701	Operating Transfer To School Cap Project Fund For (IA)		5,520,586	379,524	379,524	0
590	502	Operating Transfer To Debt Service Fund-Central Office		0	0	0	0
590	503	Operating Transfer To Debt Service Fund-Trane (PACT)		745,031	746,282	746,281	745,032
		TOTAL OPERATING TRANSFERS	0	6,265,617	1,125,806	1,125,805	745,032
		TOTAL EXPENSE FOR SCHOOL FUND #141	1,605	146,409,230	145,635,789	138,125,282	149,280,353

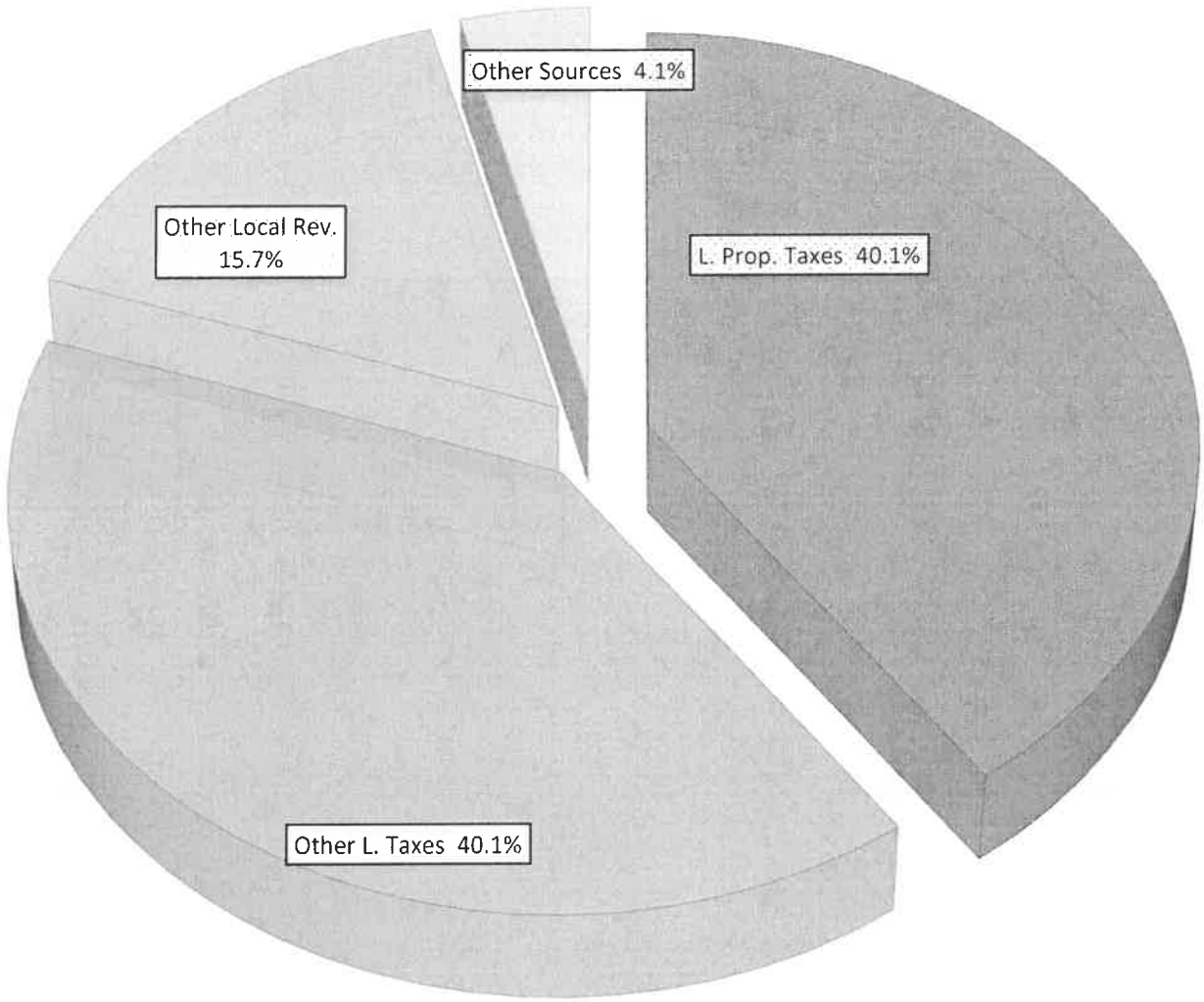
DEBT SERVICE FUND BUDGET

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ROBERTSON COUNTY, TENNESSEE
STATEMENT OF ESTIMATED FUND BALANCE
BUDGET FOR THE YEAR ENDING JUNE 30, 2026

DEBT SERVICE FUND #151 DESCRIPTION	ACTUAL FY 23-24	BUDGET FY 24-25	ACTUAL FY 24-25	BUDGET FY 25-26
REVENUES				
Local Property Taxes	7,203,245	7,205,999	7,365,224	7,388,804
Other Local Taxes	7,817,433	7,436,970	8,125,074	7,386,915
Other Local Revenues	5,172,416	3,252,000	4,703,823	2,900,000
Other Sources	745,031	746,281	746,281	746,281
Total Revenues	20,938,125	18,641,250	20,940,402	18,422,000
EXPENSES				
Principal Payments	12,370,000	12,675,000	12,675,000	11,515,000
Interest & Other Costs	17,818,210	2,433,000	2,396,160	1,940,000
Total Expenses	30,188,210	15,108,000	15,071,160	13,455,000
FUND BALANCE				
Excess Revenues (Expenses)	(9,250,085)	3,533,250	5,869,242	4,967,000
Beginning Total Fund Balance - July 1	23,660,413	14,410,328	14,410,328	20,279,570
Ending Total Fund Balance - June 30	14,410,328	17,943,578	20,279,570	25,246,570
Reserved Fund Balance - June 30	0	0	0	0
Unreserved Fund Balance - June 30	14,410,328	17,943,578	20,279,570	25,246,570

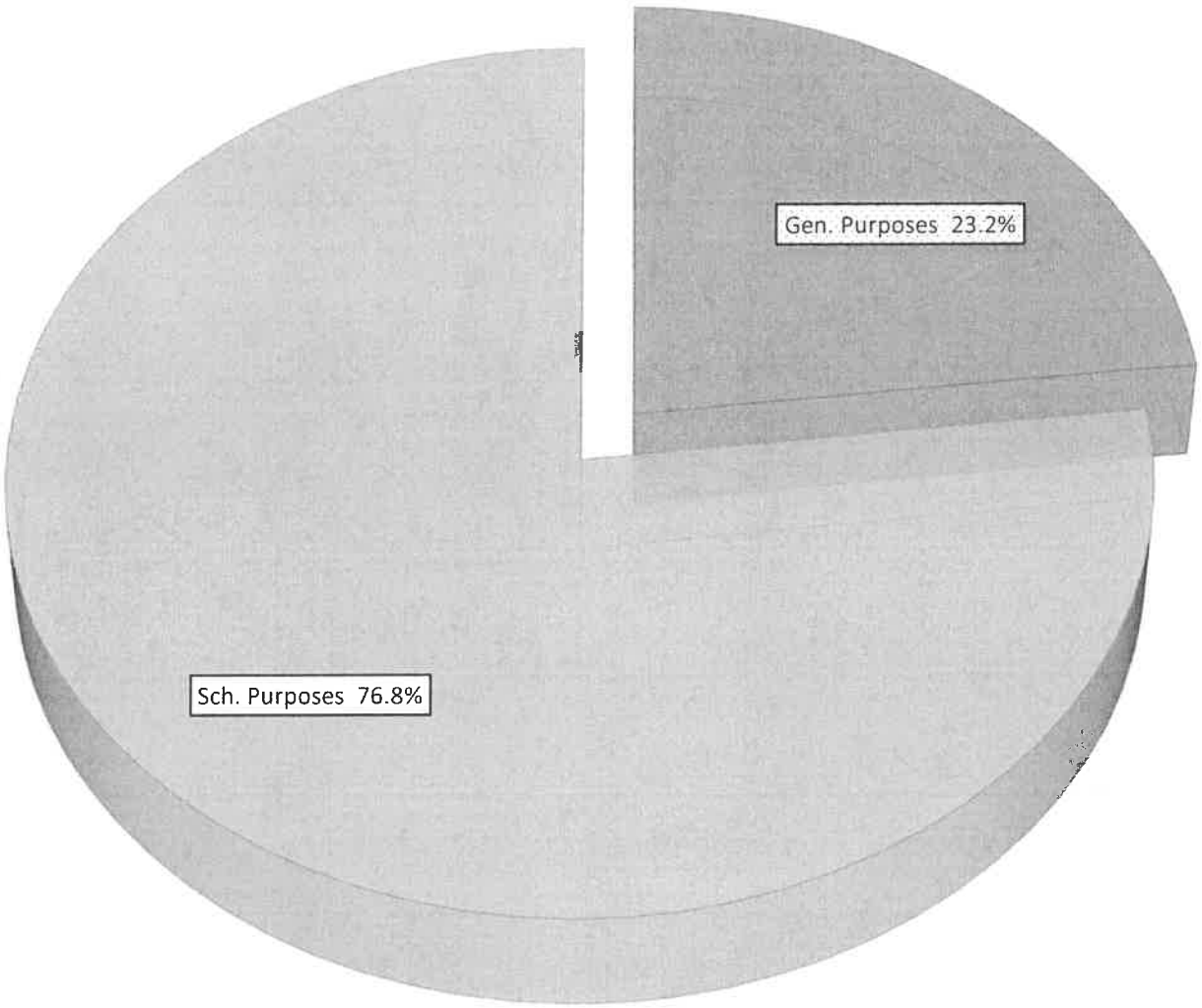
DEBT SERVICE FUND REVENUES
FISCAL YEAR 2025-2026 BUDGET



ROBERTSON COUNTY, TENNESSEE
STATEMENT OF ESTIMATED REVENUES
BUDGET FOR THE YEAR ENDING JUNE 30, 2026

ACCT. #		DEBT SERVICE FUND #151 DESCRIPTION	ACTUAL FY 23-24	BUDGET FY 24-25	ACTUAL FY 24-25	BUDGET FY 25-26
		LOCAL PROPERTY TAXES				
40110		Current Property Tax Collections	6,979,210	7,040,000	7,192,560	7,260,000
40120		Trustee's P. T. Collections - Prior Year	126,642	94,000	100,250	75,188
40130		Chancery Court P. T. Collections - Prior Years	47,233	35,000	34,705	25,335
40140		Property Tax Interest & Penalty Collections	50,160	37,000	37,709	28,282
		TOTAL LOCAL PROPERTY TAXES	7,203,245	7,205,999	7,365,224	7,388,804
		OTHER LOCAL TAXES				
40240		Wheel Tax	5,181,694	5,020,000	5,555,879	4,855,879
40266		Litigation Tax - Jail	411,959	415,970	373,283	335,124
40285		Adequate Facilities Tax	2,223,780	2,001,000	2,195,912	2,195,912
		TOTAL OTHER LOCAL TAXES	7,817,433	7,436,970	8,125,074	7,386,915
		OTHER LOCAL REVENUES				
44110		Interest Earned - Other Investments	5,163,025	3,252,000	4,656,008	2,900,000
44530		Sale of Equipment, GovDeals.com	9,391	0	47,815	0
44990		Other Local Revenues - Rent Drivers License Bldg.	0	0	0	0
		TOTAL OTHER LOCAL REVENUES	5,172,416	3,252,000	4,703,823	2,900,000
		OTHER SOURCES (NONREVENUE)				
49100		Bonds Issued	0	0	0	0
49400		Refunding Debt Proceeds	0	0	0	0
49410		Premium From Refunding Debt Proceeds	0	0	0	0
49800	401	Transfer From School Fund - School Energy Efficiency - Payment	0	0	0	0
49800	403	Transfer From School Fund - 2019 Trane (PACT) - Payment	745,031	746,281	746,281	746,281
		TOTAL OTHER SOURCES (NONREVENUE)	745,031	746,281	746,281	746,281
		TOTAL REVENUE FOR DEBT SERVICE FUND #151	20,938,125	18,641,250	20,940,402	18,422,000

DEBT SERVICE FUND EXPENSES
FISCAL YEAR 2025-2026 BUDGET



ROBERTSON COUNTY, TENNESSEE
STATEMENT OF ESTIMATED EXPENSES
BUDGET FOR THE YEAR ENDING JUNE 30, 2026

ACCT. #		DEBT SERVICE FUND #151 DESCRIPTION	F. T. EMP.	ACTUAL FY 23-24	BUDGET FY 24-25	ACTUAL FY 24-25	BUDGET FY 25-26
		GENERAL DEBT SERVICE					
82110		**GENERAL PRINCIPAL PAYMENTS**					
601		Principal On Bonds		3,059,691	3,170,788	3,170,788	2,895,804
602		Principal On Notes		0	0	0	0
82210		**GENERAL INTEREST PAYMENTS**					
603		Interest On Bonds		465,427	347,267	347,267	223,975
604		Interest On Notes		0	0	0	0
		TOTAL GENERAL DEBT SERVICE	0	3,525,118	3,518,055	3,518,055	3,119,779
		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
		EDUCATION DEBT SERVICE					
82130		**EDUCATION PRINCIPAL PAYMENTS**					
601		Principal On Bonds		9,310,309	9,504,212	9,504,212	8,619,196
602		Principal On Notes		0	0	0	0
82230		**EDUCATION INTEREST PAYMENTS**					
603		Interest On Bonds		2,127,576	1,816,198	1,816,198	1,456,222
604		Interest On Notes		0	0	0	0
		TOTAL SCHOOL DEBT SERVICE	0	11,437,885	11,320,410	11,320,410	10,075,418
82310		**OTHER DEBT SERVICE EXPENSES**					
510		Trustee's Commission		222,307	257,535	229,595	247,803
699		Other Debt Service Costs		2,900	12,000	3,100	12,000
		TOTAL OTHER DEBT SERVICE EXPENSES	0	225,207	269,535	232,695	259,803
99100		**TRANSFERS OUT**					
590	701	Transfers Out to School Capital Projects Fund 177		15,000,000	0	0	0
		TOTAL TRANSFERS OUT	0	15,000,000	0	0	0
99300		**PAYMENTS TO REFUNDED DEBT ESCROW AGENT**					
605		Underwriter's Discount		0	0	0	0
606		Other Debt Service Issuance Charges		0	0	0	0
699		Other Debt Service		0	0	0	0
		TOTAL PAYMENTS TO REFUNDED DEBT ESCROW	0	0	0	0	0
		TOTAL EXPENSE FOR DEBT SERVICE FUND #151	0	30,188,210	15,108,000	15,071,160	13,455,000

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GENERAL CAPITAL PROJECTS FUND BUDGET

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ROBERTSON COUNTY, TENNESSEE
STATEMENT OF ESTIMATED FUND BALANCE
BUDGET FOR THE YEAR ENDING JUNE 30, 2026

GENERAL CAPITAL PROJECTS FUND #171 DESCRIPTION	ACTUAL FY 23-24	BUDGET FY 24-25	ACTUAL FY 24-25	BUDGET FY 25-26
REVENUES				
Other Local Taxes	1,200,000	1,200,000	1,200,000	1,200,000
Other State Grants-TNECD Broadband-Pass thru to City of Springfield	0	100,000	3,000	97,000
Other State Grants-TDEC Storm Water-Pass Thru to Various Entities	0	3,500,000	340,541	3,159,459
Transfer In From General Fund 101	0	2,857,009	2,857,009	0
Total Revenues	1,200,000	7,657,009	4,400,550	4,456,459
EXPENSES				
Engineering Sevices - Office Building Parking Lot	0	0	0	0
Building Maintenance Repair Plumbing in Sheriff Dept.	303,704	118,226	25,464	0
Building Maintenance Repair - ADA	23,026	26,974	0	26,974
Building Maintenance Repair - AGEXT Roof	134,778	318,222	311,630	6,592
Building Maintenance Repair - Courthouse	5,725	19,275	4,366	0
Building Maintenance Repair - DENTL Roof	314	175	(145)	0
Building Maintenance Repair - Courthouse Relocation	0	575,000	242,599	332,401
Trustee's Commission	12,000	12,000	14,331	12,000
Building Construction - Animal Control Building	81,191	37,450	3,285	0
Building Improve- JuvFY24 -Renovate Historic Courthouse	20,000	1,300,000	1,024,947	275,053
Building Improve - RobCo Off Bldg - Reno for Drug Crt Off	0	40,000	0	40,000
Building Improve - RobCo Off Bldg - Replace 8 HVAC Units	0	1,217,009	1,187,009	30,000
Building Improve - Roof Replaced - Historic Courthouse	0	1,600,000	1,359,375	0
Other Capital-TNECD Broadband-Pass thru to Springfield	0	100,000	3,000	97,000
Other Capital-TDEC Storm Water-Pass Thru to Various	0	3,500,000	355,313	3,144,687
Other Costs - Solid Waste Traffic Flow Project/Solid Waste Safety Project	0	0	0	0
Total Expenses	580,738	8,864,331	4,531,174	3,964,707
FUND BALANCE				
Excess Revenues (Expenses)	619,262	(1,207,322)	(130,624)	491,752
Beginning Total Fund Balance - July 1	1,236,335	1,855,597	1,855,597	1,724,973
Ending Total Fund Balance - June 30	1,855,597	648,275	1,724,973	2,216,725
Reserved Fund Balance - June 30	0	0	0	0
Unreserved Fund Balance - June 30	1,855,597	648,275	1,724,973	2,216,725

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ROBERTSON COUNTY, TENNESSEE
STATEMENT OF ESTIMATED REVENUES
BUDGET FOR THE YEAR ENDING JUNE 30, 2026

ACCT. #		GENERAL CAPITAL PROJECTS FUND #171 DESCRIPTION	ACTUAL FY 23-24	BUDGET FY 24-25	ACTUAL FY 24-25	BUDGET FY 25-26
		LOCAL PROPERTY TAXES				
40210		Sales Tax	1,200,000	1,200,000	1,200,000	1,200,000
		TOTAL LOCAL PROPERTY TAXES	1,200,000	1,200,000	1,200,000	1,200,000
		STATE OF TENNESSEE				
46980		Other State Grants-TNECD Broadband-Pass thru to City of Springf	0	100,000	3,000	97,000
46980		Other State Grants-TDEC Storm Water-Pass Thru to Various Entiti	0	3,500,000	340,541	3,159,459
		TOTAL STATE OF TENNESSEE	0	3,600,000	343,541	3,256,459
		OTHER SOURCES (NONREVENUE)				
49800	101	Transfer In From General Fund 101	0	2,857,009	2,857,009	0
49800		Transfer In From Other Funds	0	0	0	0
		TOTAL OTHER SOURCES (NONREVENUE)	0	2,857,009	2,857,009	0
		TOTAL REVENUE FOR GEN CAPITAL PROJECTS FUND #171	1,200,000	7,657,009	4,400,550	4,456,459

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ROBERTSON COUNTY, TENNESSEE
STATEMENT OF ESTIMATED EXPENSES
BUDGET FOR THE YEAR ENDING JUNE 30, 2026

ACCT. #	GENERAL CAPITAL PROJECTS FUND #171 DESCRIPTION	F. T. EMP.	ACTUAL FY 23-24	BUDGET FY 24-25	ACTUAL FY 24-25	BUDGET FY 25-26
91140	**PUBLIC HEALTH AND WELFARE PROJECTS**					
321	Engineering Services - Office Building Parking Lot		0	0	0	0
335	Building Maintenance Repair Plumbing in Sheriff Dept.		303,704	118,226	25,464	0
335	Building Maintenance Repair - ADA		23,026	26,974	0	26,974
335	Building Maintenance Repair - AGEXT Roof		134,778	318,222	311,630	6,592
335	Building Maintenance Repair - Courthouse		5,725	19,275	4,366	0
335	Building Maintenance Repair - DENTL Roof		314	175	(145)	0
335	Building Maintenance Repair - Courthouse Relocation		0	575,000	242,599	332,401
510	Trustee's Commission		12,000	12,000	14,331	12,000
706	Building Construction - Animal Control Building		81,191	37,450	3,285	0
707	Building Improve- JuvFY24 -Renovate Historic Courthouse		20,000	1,300,000	1,024,947	275,053
707	Building Improve - RobCo Off Bldg - Reno for Drug Crt Off		0	40,000	0	40,000
707	Building Improve - RobCo Off Bldg - Replace 8 HVAC Units		0	1,217,009	1,187,009	30,000
707	Building Improve - Roof Replaced - Historic Courthouse		0	1,600,000	1,359,375	0
799	Other Capital-TNECD Broadband-Pass thru to Springfield		0	100,000	3,000	97,000
799	Other Capital-TDEC Storm Water-Pass Thru to Various		0	3,500,000	355,313	3,144,687
799	Other Capital - Solid Waste - FY22 Safety Project Begin		0	0	0	0
	TOTAL PAYMENTS TO PUBLIC HEALTH & WELFARE	0	580,738	8,864,331	4,531,174	3,964,707
	TOTAL EXPENSE FOR GEN CAP PROJ FUND #171	0	580,738	8,864,331	4,531,174	3,964,707

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COMMUNITY DEVELOPMENT / RCEDB / RED RIVER PRESERVE PILOT FUND BUDGET

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ROBERTSON COUNTY, TENNESSEE
STATEMENT OF ESTIMATED FUND BALANCE
BUDGET FOR THE YEAR ENDING JUNE 30, 2026

COMM DEV /RCEDB/ RED RIVER PILOT FUND #172 DESCRIPTION	ACTUAL FY 23-24	BUDGET FY 24-25	ACTUAL FY 24-25	BUDGET FY 25-26
REVENUES				
Other Local Property Taxes - PILOT Agreements	796,702	873,536	898,300	873,536
Other Local Revenues - Interest Earned	72,699	90,934	47,751	90,934
Total Revenues	869,401	964,470	946,051	964,470
EXPENSES				
Land - White House Business Park Project	5,000,000	0	0	0
Other Construction - Light	183,000	0	0	0
Other Construction - WHDEV Waterline	0	200,000	0	200,000
Total Expenses	5,183,000	200,000	0	200,000
FUND BALANCE				
Excess Revenues (Expenses)	(4,313,599)	764,470	946,051	764,470
Beginning Total Fund Balance - July 1	5,429,510	1,115,911	1,115,911	2,061,962
Ending Total Fund Balance - June 30	1,115,911	1,880,381	2,061,962	2,826,432
Reserved Fund Balance - June 30	0	0	0	0
Unreserved Fund Balance - June 30	1,115,911	1,880,381	2,061,962	2,826,432

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ROBERTSON COUNTY, TENNESSEE
STATEMENT OF ESTIMATED REVENUES
BUDGET FOR THE YEAR ENDING JUNE 30, 2026

ACCT. #	COMM DEV /RCEDB/ RED RIVER PILOT FUND #172 DESCRIPTION	ACTUAL FY 23-24	BUDGET FY 24-25	ACTUAL FY 24-25	BUDGET FY 25-26
	LOCAL PROPERTY TAXES				
40163	Other Payments In Lieu Of Property Tax - IDB PILOT	796,702	873,536	898,300	873,536
	TOTAL LOCAL PROPERTY TAXES	796,702	873,536	898,300	873,536
	OTHER LOCAL REVENUES				
44110	Interest Earned - Other Investments	72,699	90,934	47,751	90,934
	TOTAL OTHER LOCAL REVENUES	72,699	90,934	47,751	90,934
	TOTAL REVENUE / COMM DEV / RED RIVER PILOT FUND #172	869,401	964,470	946,051	964,470

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ROBERTSON COUNTY, TENNESSEE
STATEMENT OF ESTIMATED EXPENSES
BUDGET FOR THE YEAR ENDING JUNE 30, 2026

ACCT. #	COMM DEV /RCEDB/ RED RIVER PILOT FUND #172 DESCRIPTION	F. T. EMP.	ACTUAL FY 23-24	BUDGET FY 24-25	ACTUAL FY 24-25	BUDGET FY 25-26
91190	PUBLIC HEALTH AND WELFARE PROJECTS					
715	Land - White House Business Park Project		5,000,000	0	0	0
791	Other Construction - Light		183,000	0	0	0
791	WHDEV - Other Construction - Water Pipe		0	200,000	0	200,000
	TOTAL PAYMENTS TO OTHER GEN GOV PROJECTS	0	5,183,000	200,000	0	200,000
	TOTAL EXPENSE / COMM DEV / PILOT FUND #172	0	5,183,000	200,000	0	200,000

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