



MARSHALL
COUNTY
T E N N E S S E E

BUDGET FOR
FISCAL YEAR 2025-2026

TABLE OF CONTENTS

Letter
 Tax Levy Resolution
 Appropriations Resolution
 Non-Profit Resolution
 Assessed Valuation and Tax Rate Summary
 Summary of Estimated Ending Fund Balances at June 30, 2026
 Marshall County Schedule of Outstanding Debt
 Debt Schedule – Bonds Outstanding

Operating Budget:	
General Fund (Fund 101)	Page 1-22
Juvenile Services Fund (Fund 113)	Page 23
Solid Waste/Sanitation Fund (Fund 116)	Page 24-26
Drug Control Fund (Fund 122)	Page 27
Highway/Public Works Fund (Fund 131)	Page 28-31
General Purpose School Fund (Fund 141)	Page 32-59
Central Cafeteria Fund (Fund 143)	Page 60
Debt Service Fund (Fund 151)	Page 61-62
Highway Capital Projects Fund (Fund 176)	Page 63
School Capital Projects Fund (Fund 177)	Page 64-65
Other Capital Projects Fund (Fund 189)	Page 66-67
Capital Requests Funded	Page 68
Public Utility (Fund 204)	Page 69-72
Community Development (Fund 359)	Page 73

MARSHALL COUNTY

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June 4, 2025

TO THE MEMBERS OF THE
HONORABLE BOARD OF COUNTY COMMISSIONERS
MARSHALL COUNTY, TN

The Marshall County Budget Committee submits the FY 2025-2026 consolidated budget document as required by the Private Acts of 2005, Chapter 17.

The Marshall County Legislative Body will adopt the FY 2025-2026 consolidated budget at its regular session on June 23rd, 2025, at 6 pm. The Public Hearing will be held June 12th, 2025, at 6:00 pm.

The Marshall County Assessor of Property provided a preliminary assessment report dated May 6th, 2025. The real and personal property assessment on that date was \$1,179,855,839 and the public utility assessment was \$41,621,383 for a total assessed value of \$1,221,477,222. Based on the assessment of \$1,221,477,222, and a 4% delinquency rate, the penny is estimated at \$117,261.81.

The Marshall County budget committee has recommended the certified property tax rate of \$1.9687, which is an increase of \$.15 from the prior year. The budget committee has recommended the allocation of the tax increase be distributed among the Highway Fund, Other Capital Projects Fund, and the General Fund which would receive the majority of the recommended increase.

The Marshall County Budget Committee approved several capital projects for FY 2025-2026. These projects will be funded with current financial resources and include ADA renovations, vehicle purchases for the ambulance service and sheriff, data processing equipment, and equipment for maintenance, jail and the election office.

The budget includes implementation of a 4% annual adjustment for County General employees and applicable step raises. This annual adjustment does not apply to the EMS, Sheriff, and Jail ES (emergency services) pay tables. Implementation of the 24/72 work schedule for Marshall County EMS is included with EMS pay tables being adjusted for the new shift schedule. Sheriff and Jail employees on the ES scale were also moved up one pay grade on the current ES scale. The employees of the Marshall County Highway Department will receive a 3% annual adjustment. Employees of the Marshall County School System will receive a 2% raise and applicable step raises.

Marshall County's bonded debt on June 30, 2025, is \$16,895,000 and comprised of School Improvement and Refunding debt. Marshall County Public Utility bonded debt on June 30, 2025 is \$44,751,847.

The summary of estimated ending fund balances included in this document shows a projected increase in overall fund balances at the end of June 30, 2026, of \$285,198.

The budget committee appreciates the work of county personnel involved in the development of the FY 2025-2026 budget document.

With appreciation,

Marshall County Budget Committee

Tony Beyer, Chairman

Mickey King

Anna Childress

Terry Dunnivant

Jeff Poarch

Mike Keny, County Mayor, Ex-Officio

Robin Bates, CPA, CGFM, CFE, Director of Accounts and Budgets, Ex-Officio

RESOLUTION NO. 25-06-01

RESOLUTION ESTABLISHING THE TAX LEVY IN
MARSHALL COUNTY, TENNESSEE FOR THE
FISCAL YEAR BEGINNING JULY 1, 2025

SECTION 1. BE IT RESOLVED by the Board of County Commissioners of Marshall County, Tennessee, assembled in Regular Session on this 23rd day of June, 2025, that the combined property tax rate for Marshall County, Tennessee for the year beginning July 1, 2025, shall be \$1.9687 on each \$100 of taxable property within the county, which is to provide revenue for each of the following funds and otherwise conform to the following levies:

General Fund	1.0340
Highway Fund	.0953
General Purpose School Fund	.7868
Other Capital Projects Fund	.0526
Total	\$1.9687

SECTION 2. BE IT FURTHER RESOLVED, that there is hereby levied by and for the use of Marshall County, Tennessee as privilege tax upon merchants and other vocations, occupations and businesses doing business or exercising a taxable privilege in Marshall County, Tennessee which are declared to be privileges by the General Revenue Act of the State of Tennessee and amendments thereto, in accordance with said acts. The privilege taxes hereby levied shall be in the same amount as are levied by the State of Tennessee. The proceeds of the privilege taxes herein levied shall accrue to the General Government Fund except were otherwise provided by statute.

SECTION 3. BE IT FURTHER RESOLVED, that the proceeds from the Bank Excise Tax shall be deposited to the County General Fund.

SECTION 4. BE IT FURTHER RESOLVED, that the payments in lieu of taxes shall be deposited to the County General Fund.

SECTION 5. BE IT FURTHER RESOLVED, that the payments of State Revenue Sharing - TVA be distributed to the funds based on the current tax rate. However, the General Purpose School Fund 141 collections shall be frozen at \$190,000. Their apportioned share collected after the \$190,000 shall be deposited to the Education Capital Projects 177 with all the other funds being given their apportioned shares as well.

SECTION 6. BE IT FURTHER RESOLVED, that all Hotel/Motel tax be deposited to the County General Fund. The first \$82,812 of Hotel/Motel tax deposited to the County General Fund will be distributed to the Joint Economic and Community Development Fund through an annual contribution. The remaining collections will be split 50% for tourism and 50% for

building maintenance and improvement. If applicable, any unused funds will be reserved at fiscal year-end.

SECTION 7. BE IT FURTHER RESOLVED, that the County General Fund will receive all interest on county investments.

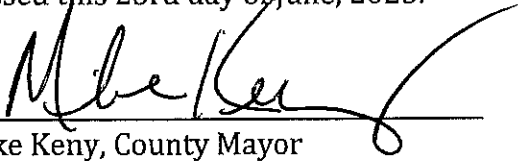
SECTION 8. BE IT FURTHER RESOLVED, that the Host Surcharge collected by agreement from the Cedar Ridge Landfill shall be deposited to the Solid Waste Sanitation Fund.

SECTION 9. BE IT FURTHER RESOLVED, that all resolutions of the Board of County Commissioners of Marshall County, Tennessee which are in conflict with this resolution, the provisions of such resolution that are in conflict shall be repealed.

SECTION 10. BE IT FURTHER RESOLVED, the Board of County Commissioners of Marshall County, Tennessee meeting in Regular Session on the 23rd day of June, 2025, authorizes the office of the Marshall County Trustee to round individual ad valorem property tax amounts and delinquent interest and penalty amounts to the nearest dollar. Such rounding shall be applied uniformly to all property tax bills in the county for real and personal property, whether property is locally assessed or centrally assessed and shall be accomplished by rounding amounts ending in \$0.01 to \$.49 down to the nearest dollar and amounts ending in \$.50 to \$.00 up to the nearest dollar. Such rounding shall apply to both the tax amount and any interest and penalty added to delinquent taxes and be effective for the 2018 tax year and subsequent tax years, the public welfare requiring it.

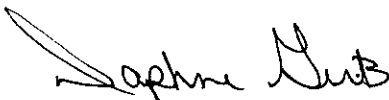
SECTION 11. BE IT FURTHER RESOLVED, that this resolution take effect from and after its passage, the public welfare requiring it, this resolution shall be spread upon the minutes of the Board of County Commissioners.

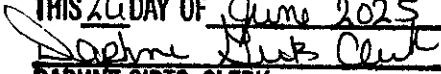
Passed this 23rd day of June, 2025.


Mike Keny, County Mayor


Daphne Girt, County Clerk

FILED:
DATE: JUNE 6, 2025
TIME: 11:36 AM



I DAPHNE GIRTS, CLERK, DO CERTIFY
THE FOREGOING AS AN EXACT COPY AS
APPEARS IN BOOK 48 PAGE _____
THIS 24 DAY OF June 2025

DAPHNE GIRTS, CLERK

RESOLUTION NO. 25-06-02

**A RESOLUTION MAKING APPROPRIATIONS FOR THE VARIOUS FUNDS, DEPARTMENTS, INSTITUTIONS, OFFICES
AND AGENCIES OF MARSHALL COUNTY, TENNESSEE,
FOR THE YEAR BEGINNING JULY 1, 2025, AND ENDING JUNE 30, 2026**

SECTION 1. BE IT RESOLVED by the Board of County Commissioners of Marshall County, Tennessee, assembled in Regular Session on the 23rd day of June, 2025, that the amounts hereby appropriated for the purpose of meeting the expenses of the various funds, departments, institutions, offices and agencies of Marshall County, Tennessee, for the capital outlay, and for meeting the payment of principal and interest on the county's debt maturing during the year beginning July 1, 2025 and ending June 30, 2026, according to the following schedule:

GENERAL FUND		
51100	County Commission	\$304,621
51210	Board of Equalization	\$5,390
51240	Other Boards and Committee Fees	\$5,385
51300	County Executive	\$217,146
51310	Personnel Office	\$302,375
51400	County Attorney	\$89,480
51500	Election Commission	\$230,941
51600	Register of Deeds	\$285,259
51730	Building	\$437,120
51800	County Buildings	\$1,135,417
52100	Accounting and Budgeting	\$555,230
52300	Property Assessor's Office	\$369,714
52310	Reappraisal Program	\$227,285
52400	County Trustee	\$345,149
52500	County Clerk's Office	\$762,322
52600	Data Processing	\$235,845
53100	Circuit Court Clerk	\$757,639
53310	General Sessions Judge	\$351,445
53400	Chancery Court	\$367,119
53500	Juvenile Court	\$364,180
53910	Probation Services	\$410,078
53920	Courtroom Security (Sheriff)	\$312,080
54110	Sheriff's Department	\$3,175,122
54120	Special Patrols	\$750,000
54160	Adm. of Sexual Offender Registry	\$2,000
54210	Jail	\$2,871,225
54320	Rural Fire Protection	\$196,650
54410	Civil Defense	\$623,086
54490	Other Emergency Management	\$10,000
54610	County Coroner/Medical Examiner	\$107,765
54900	Other Public Safety	\$660
55110	Local Health Center	\$87,851
55120	Rabies Control	\$126,881
55130	Ambulance Service	\$4,447,154
55150	Maternal and Child Health Services	\$9,008
55190	Other Local Health Services	\$367,360
55590	Other Local Welfare Services	\$294,007
55900	Other Public Health and Welfare	\$103,740
56300	Senior Citizen Assistance	\$105,800
56500	Libraries	\$557,385
56900	Social, Cultural, Recreational	\$15,000
57100	Agricultural Extension Service	\$114,176
57300	Forest Service	\$2,000
57500	Soil Conservation	\$73,420

58110	Tourism	\$95,000
58190	Other Economic and Community Development	\$682,812
58300	Veteran's Services	\$93,085
58400	Other Charges	\$1,131,000
58500	Contributions to Other Agencies	\$673,385
99100	Operating Transfers Out	\$1,500,000
	Total General Fund	\$26,286,792
JUVENILE SERVICES FUND		
53500	Juvenile Court	\$3,850
99100	Transfers Out	\$30,000
	Total Juvenile Services Fund	\$33,850
SOLID WASTE FUND		
55710	Sanitation Management	\$1,912,595
	Total Solid Waste Fund	\$1,912,595
DRUG CONTROL FUND		
54150	Drug Enforcement	\$29,700
	Total Drug Control Fund	\$29,700
HIGHWAY/PUBLIC WORKS FUND		
61000	Administration	\$412,065
62000	Highway and Bridge Maintenance	\$2,675,398
63100	Operation and Maintenance of Equipment	\$1,001,706
65000	Other Charges	\$165,000
66000	Employee Benefits	\$60,300
68000	Capital Outlay	\$1,128,118
	Total Highway/Public Works Fund	\$5,442,587
GENERAL PURPOSE SCHOOL FUND		
71100	Regular Instruction Program	\$29,317,453
71150	Alternative Instruction Program	\$207,126
71200	Special Education Program	\$3,756,375
71300	Vocational Education Program	\$1,956,412
72110	Attendance	\$539,124
72120	Health Services	\$649,658
72130	Other Student Support	\$1,293,063
72210	Regular Instruction Support	\$1,844,987
72220	Special Education Support	\$334,219
72230	Vocational Education Support	\$206,994
72250	Technology Support	\$734,705
72310	Board of Education	\$822,502
72320	Director of Schools	\$298,126
72410	Office of the Principal	\$4,075,142
72510	Fiscal Services	\$530,738
72520	Human Resources	\$236,657
72610	Operation of Plant	\$4,189,523
72620	Maintenance of Plant	\$1,953,549
72710	Transportation	\$2,811,055
72810	Central and Other	\$329,821
73400	Early Childhood Education	\$218,638
76100	Capital Outlay	\$250,000
99100	Operating Transfers	\$215,000
	Total General Purpose School Fund	\$56,770,867
CENTRAL CAFETERIA FUND		
73100	Food Service	\$4,465,386

	Total Central Cafeteria Fund	\$4,465,386
DEBT SERVICE FUND		
82130	Education	\$875,000
82230	Education	\$554,752
82330	Education	\$66,100
	Total Debt Service Fund	\$1,495,852
HIGHWAY CAPITAL PROJECTS		
91200	Highway and Street Capital Projects	\$2,000,000
	Total Highway and Street Capital Projects Fund	\$2,000,000
EDUCATION CAPITAL PROJECTS		
91300	Education Capital Projects	\$340,000
	Total Education Capital Projects Fund	\$340,000
OTHER CAPITAL PROJECTS FUND		
91190	Other General Government Projects	\$639,851
	Total Other Capital Projects Fund	\$639,851
PUBLIC UTILITY FUND		
58190	Other Economic and Community Development	\$7,510,795
	Total Public Utility Fund	\$7,510,795
COMMUNITY DEVELOPMENT FUND		
58190	Other Economic and Community Development	\$118,168
	Total Community Development Fund	\$118,168

BE IT FURTHER RESOLVED that the budget for the School Federal Projects Fund shall be the budget approved for the separate projects within No Child Left Behind (NCLB), Individuals with Disabilities Education Act (IDEA Part B and Pre-School), Carl Perkins, and other federal grants by the Marshall County Board of Education.

SECTION 2. 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, Clerk and Master, Register and the Sheriff 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 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 commissions and/or fees collected over and above the expenditures duly and conclusively authorized shall be paid over to the Trustee and converted into the General Fund as provided by law.

BE IT FURTHER RESOLVED that if any fee officials, as enumerated in Section 8-22-101, Tennessee Code Annotated, operate under provisions of Section 8-22-104, Tennessee Code Annotated, provisions of the preceding paragraph shall not apply to those particular officials.

SECTION 3. BE IT FURTHER RESOLVED that if the need shall arise, the Budget Committee may with the consent of any Official, Head of any Department or Division which may be affected, transfer any amount from any item of appropriation to any other item of appropriation within the same major category of the budget. Be it further provided, that any such transfer shall be authorized by the Budget Committee. The Director of Schools must also receive the consent of the Board of Education for transfers within each major category of the budget and the consent of the Board of Commissioners for transfers between major categories as required by law. Any such transfers shall be entered in the minutes of the committee which are maintained by the Director. The provisions of this section shall, in no manner whatsoever, be construed as authorizing any transfer from one fund to another fund, but shall be included in the report to the County Board of Commissioners at the end of the fiscal year. It being the intent of the authorization to prevent a deficit balance in the appropriation for any item of the designated fund.

SECTION 4. BE IT FURTHER RESOLVED, that any appropriation made by resolution which covers the same purpose for which a specific appropriation is made by statute is made in lieu of but not in addition to said statutory appropriation. The salary, wages or remuneration of each officer, employee, or agent of the county, shall not be in excess of the amounts authorized by existing law or as set forth in the estimate of expenditures which accompanies this resolution. But provisions for such salaries, wages or other remuneration hereby authorized shall in no case be construed as permitting expenditures for any department, agency or division of agency of the county, such appropriation shall constitute the limit to the expenditures for any item of appropriation shall in no instance be more than the amount herein appropriated for such item, and/or available revenue of any fund as amended.

SECTION 5. BE IT FURTHER RESOLVED, that any resolution which may hereafter be presented to the Board of County Commissioners providing for appropriations in addition to those made by this budget appropriation resolution shall specifically provide sufficient revenue or other funds, actually to be made, to meet such additional appropriation.

SECTION 6. BE IT FURTHER RESOLVED, that the County Mayor and County Clerk are hereby authorized to borrow money on revenue anticipation notes, provided such notes are first approved by the state director of Local Finance, to pay for the expenses herein authorized until the taxes and other revenue for the year 2025-2026 have been collected. The proceeds of loans for each individual fund shall not exceed 60% of the appropriations of each 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 the revenue from the fund for which the money is borrowed. The notes evidencing the loans authorized under this section shall be issued under the applicable sections of Title 9, Chapter 21, Tennessee Code Annotated. Said notes shall be signed by the County Mayor and countersigned by the County Clerk and shall mature and be paid in full without renewal not later than June 30, 2026.

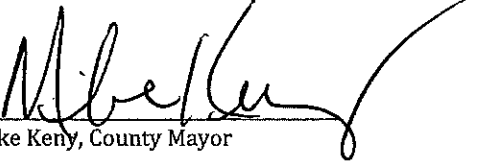
SECTION 7. BE IT FURTHER RESOLVED, that the delinquent county property taxes for the 2024 tax year and prior years and the interest and penalty there on collected during the year ending June 30, 2026 shall be apportioned to the various county funds according to the subdivision of the tax levy for the 2025 tax year. The Clerk and Master and the Trustee are hereby authorized and directed to make such apportionment accordingly.

SECTION 8. BE IT FURTHER RESOLVED, that all unencumbered balances of appropriations remaining at the end of the year shall lapse and be of no further effect at the end of the year at June 30, 2026.

SECTION 9. BE IT FURTHER RESOLVED, that any resolution or part of a resolution which heretofore has been passed by the Board of County Commissioners which is in conflict with any provision in this resolution be and the same is hereby repealed.

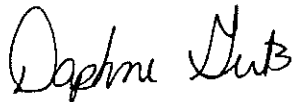
SECTION 10. BE IT FURTHER RESOLVED, that this resolution shall take effect from and after its passage and its provisions shall be in force from and after July 1, 2025. This resolution shall be spread upon the minutes of the Board of County Commissioners.


Passed this 23rd day of June, 2025.


Mike Keny, County Mayor


Daphne Girts, County Clerk

FILED:
DATE: JUNE 6, 2025
TIME: 11:36 AM



I DAPHNE GIRTS, CLERK, DO CERTIFY
THE FOREGOING AS AN EXACT COPY AS
APPEARS IN BOOK 48 PAGE
THIS 26 DAY OF June 2025

DAPHNE GIRTS, CLERK

**RA1:D74ESOLUTION NO. 25-06-03
RESOLUTION MAKING APPROPRIATIONS TO NONPROFIT CHARITABLE
ORGANIZATIONS OF MARSHALL COUNTY, TENNESSEE FOR FISCAL YEAR
BEGINNING JULY 1, 2025 AND ENDING JUNE 30, 2026**

WHEREAS, Tennessee Code Annotated §5-9-109, authorizes the County Legislative Body to make appropriations to nonprofit charitable organizations; and

WHEREAS, the Marshall County Legislative Body recognizes the various nonprofit charitable organizations located in Marshall County have great need of funds to carry on their nonprofit charitable work.

NOW, THEREFORE BE IT RESOLVED by the Honorable Board of Marshall County Commissioners meeting on this 23RD day of JUNE, 2025 as listed below:

Section 1. That the following amounts be appropriated to the following organizations to promote the welfare of Marshall County:

Nonprofit Charitable Organizations	Amount	Funding Source
Rural Volunteer Fire Departments (matching funds)	\$40,000	General Government Fund 101-54320-316
South Central Human Resource Agency	\$9,008	General Government Fund 101-55150-316
South Central Human Resource Agency	\$10,000	General Government Fund 101-56300-316
MC Child Development Center	\$45,000	General Government Fund 101-55900-316
Lucky's Cat House	\$2,500	General Government Fund 101-55900-316
Petersburg Senior Citizens Center	\$800	General Government Fund 101-56300-316
Marshall County Senior Citizens	\$95,000	General Government Fund 101-56300-316
Marshall County Chamber of Commerce	\$15,000	General Government Fund 101-58110-316
Chapel Hill Youth Baseball/Softball	\$10,000	General Government Fund 101-56900-316
Marshall County Education and Communications - Marshall County Education Foundation	\$5,000	General Government Fund 101-55900-316
Marshall County Education and Communications - Imagination Library	\$5,000	General Government Fund 101-56900-316
Marshall County Art Guild	\$2,000	General Government Fund-Tourism 101-58110-316
MC Community Theater	\$5,000	General Government Fund-Tourism 101-58110-316
MC Youth Baseball & Softball League	\$2,000	General Government Fund-Tourism 101-58110-316
South Central TN Tourism Association	\$3,000	General Government Fund-Tourism 101-58110-316
Tennessee Civil War Trails	\$600	General Government Fund-Tourism 101-58110-316
Young Professionals of MC	\$3,000	General Government Fund-Tourism 101-58110-316
Petersburg Lions Club	\$2,000	General Government Fund-Tourism 101-58110-316
Lewisburg Lions Club	\$2,000	General Government Fund-Tourism 101-58110-316
Cornersville Lions Club	\$2,000	General Government Fund-Tourism 101-58110-316
Belfast Lions Club	\$2,000	General Government Fund-Tourism 101-58110-316
Chapel Hill Lions Club	\$5,000	General Government Fund-Tourism 101-58110-316
MC Babe Ruth Baseball League	\$3,000	General Government Fund-Tourism 101-58110-316
UT Extension 4-H	\$1,500	General Government Fund-Tourism 101-58110-316
Marshall County Fair Board	\$10,000	General Government Fund-Tourism 101-58110-316
The Mounted Archery Association of the Americas	\$25,000	General Government Fund-Tourism 101-58110-316
Undesignated Contributions	\$4,900	General Government Fund-Tourism 101-58110-316


BE IT FURTHER RESOLVED, that all appropriations enumerated in Section 1 above are made subject to the following conditions:

1. That the nonprofit charitable organization to which funds are appropriated shall file with the County Clerk and the disbursing official a copy of an annual report of its business affairs and transactions and the proposed use of the County's funds in accordance with rules promulgated by the Comptroller of the Treasury, Chapter 0380-2-7. Such annual report shall be prepared and certified by the chief financial officer of such nonprofit organization in accordance with T.C.A. §5-9-109 (c).
2. That said funds must only be used by the named nonprofit charitable organization in furtherance of the charitable purposes benefiting the general welfare of the residents of the county.
3. That it is the expressed interest of the County Commission of Marshall County in providing these funds to the above named nonprofit charitable organizations to be fully in compliance with Chapter 0380-2-7 of the rules of the Comptroller of the Treasury, and Tennessee Code Annotated §5-9-109 and any and all other laws which may apply to County appropriations to nonprofit organizations and so this appropriation is made subject to compliance with any and all of these laws and regulations.

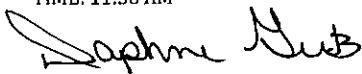
BE IT FURTHER RESOLVED, that this resolution shall take effect immediately upon passage this 23RD DAY OF JUNE, 2025.


MIKE KENY, COUNTY MAYOR


DAPHNE GIRTS, COUNTY CLERK

**I DAPHNE GIRTS, CLERK, DO CERTIFY
THE FOREGOING AS AN EXACT COPY AS
APPEARS IN BOOK 48 PAGE
THIS 26 DAY OF June 2025

DAPHNE GIRTS, CLERK**

FILED:
DATE: JUNE 6, 2025
TIME: 11:36 AM



Tax Rate Collections By Fund

ONE CENT = 117,262

FUND	Tax Rate	Amount
County General	\$ 1.03400	\$ 12,124,871
Highway	\$ 0.09530	\$ 1,117,505
General Purpose School	\$ 0.78680	9,226,159
Debt Service	\$ -	\$ 0
Other Capital Projects	\$ 0.05260	\$ 616,797
Totals	\$ 1.96870	23,085,333

Calculation of penny collected

Real and Personal	1,179,855,839
Public Utility	41,621,383
Total	1,221,477,222
collection rate	96.0%
Assessed property at 100% collection	1,172,618,133
Penny	\$ 117,261.81

Marshall County, TN
 Summary of Estimated Ending Fund Balances at June 30, 2026

	Estimated Beginning Fund Balance on July 1, 2025	Estimated Revenues	Operating Transfers In	Total Estimated Revenue	Appropriations	Operating Transfers Out	Total Appropriations	Estimated Ending Fund Balance on June 30, 2026
County General Fund (101)	\$26,799,642	\$24,463,708	\$30,000	\$24,493,708	(\$24,786,792)	(\$1,500,000)	(\$26,286,792)	\$25,006,558
Juvenile Services Fund (113)	\$10,340	\$35,000	\$0	\$35,000	(\$3,850)	(\$30,000)	(\$33,850)	\$11,490
Solid Waste (116)	\$3,316,148	\$1,742,100	\$0	\$1,742,100	(\$1,912,595)	\$0	(\$1,912,595)	\$3,145,653
Drug Control Fund (122)	\$98,002	\$9,975	\$0	\$9,975	(\$29,700)	\$0	(\$29,700)	\$78,277
Highway Fund (131)	\$1,082,094	\$4,987,114	\$0	\$4,987,114	(\$5,442,587)	\$0	(\$5,442,587)	\$626,621
General Purpose School Fund (141)	\$10,401,625	\$55,920,229	\$0	\$55,920,229	(\$56,555,867)	(\$215,000)	(\$56,770,867)	\$9,550,987
Central Cafeteria Fund (143)	\$2,200,729	\$4,174,218	\$0	\$4,174,218	(\$4,465,386)	\$0	(\$4,465,386)	\$1,909,561
Debt Service Fund (151)	\$8,646,847	\$5,730,000	\$0	\$5,730,000	(\$1,495,852)	\$0	(\$1,495,852)	\$12,880,995
Highway Capital Projects Fund (176)	\$864,158	\$0	\$1,500,000	\$1,500,000	(\$2,000,000)	\$0	(\$2,000,000)	\$364,158
Education Capital Projects (177)	\$2,504,536	\$125,000	\$215,000	\$340,000	(\$340,000)	\$0	(\$340,000)	\$2,504,536
Other Capital Projects Fund (189)	\$1,333,490	\$687,297	\$0	\$687,297	(\$639,851)	\$0	(\$639,851)	\$1,380,936
Public Utility Fund (204)	\$13,024,234	\$7,592,000	\$0	\$7,592,000	(\$7,510,795)	\$0	(\$7,510,795)	\$13,105,439
Community Development Fund (359)	\$51,594	\$120,000	\$0	\$120,000	(\$118,168)	\$0	(\$118,168)	\$53,426
TOTALS	\$70,333,439	\$105,586,641	\$1,745,000	\$107,331,641	(\$105,301,443)	(\$1,745,000)	(\$107,046,443)	\$70,618,637

OVERALL SURPLUS/(DEFICIT) \$285,198

* W/O SCHOOL FUNDS & MCBPU \$1,345,799

Marshall County
 Bond Schedule
 CALL DATES

	<u>Series 2013</u>	<u>Series 2014</u>	<u>Series 2015</u>	<u>Series 2016</u>	
	School	School	School	School	
	Improvement	Improvement	Improvement	Refunding	
	12/23/13	10/14/14	01/20/15	03/23/16	
	\$5,945,000	\$5,550,000	\$8,000,000	\$5,060,000	
	Prin due 10/1	Prin due 12/1	Prin due 10/1	Prin due 5/1	
	Int due 10/1 and	Int due 6/1 and	Int due 4/15 and	Int due 11/1 &	
	4/1	12/1	10/01	5/1	
Principal	us bank				Total
2025-26	160,000	140,000	225,000	350,000	875,000
2026-27	165,000	145,000	230,000	360,000	900,000
2027-28	170,000	150,000	235,000	365,000	920,000
2028-29	180,000	155,000	245,000	370,000	950,000
2029-30	185,000	165,000	250,000	380,000	980,000
2030-31	195,000	170,000	260,000	390,000	1,015,000
2031-32	200,000	175,000	265,000	0	640,000
2032-33	210,000	185,000	275,000	0	670,000
2033-34	210,000	190,000	285,000	0	685,000
2034-35	220,000	195,000	295,000	0	710,000
2035-36	240,000	205,000	305,000	0	750,000
2036-37	250,000	215,000	310,000	0	775,000
2037-38	250,000	220,000	325,000	0	795,000
2038-39	255,000	230,000	335,000	0	820,000
2039-40	280,000	240,000	345,000	0	865,000
2040-41	295,000	250,000	360,000	0	905,000
2041-42	310,000	265,000	370,000	0	945,000
2042-43	325,000	270,000	385,000	0	980,000
2043-44	340,000	280,000	395,000	0	1,015,000
2044-45	0	290,000	410,000	0	700,000
Total	4,440,000	4,135,000	6,105,000	2,215,000	16,895,000

	School	School	School	School	Total
Interest	Improvement	Improvement	Improvement	Improvement	
2025-26	178,626	133,144	193,450	49,532	554,752
2026-27	172,939	128,869	186,625	42,532	530,965
2027-28	167,076	124,444	179,650	35,332	506,502
2028-29	160,951	119,869	172,450	27,576	480,846
2029-30	154,333	115,069	165,025	19,250	453,677
2030-31	147,208	110,044	157,375	9,750	424,377
2031-32	139,801	104,869	149,500	0	394,170
2032-33	132,114	99,469	141,400	0	372,983
2033-34	124,081	93,725	133,000	0	350,806
2034-35	115,696	87,709	124,005	0	327,410
2035-36	106,306	81,331	114,405	0	302,042
2036-37	95,894	74,506	104,488	0	274,887
2037-38	85,425	67,300	93,925	0	246,650
2038-39	75,009	59,706	82,705	0	217,420
2039-40	63,450	51,625	71,145	0	186,220
2040-41	50,513	43,050	59,160	0	152,723
2041-42	36,900	34,038	46,750	0	117,688
2042-43	22,613	24,675	33,915	0	81,203
2043-44	7,650	15,050	20,655	0	43,355
2044-45	0	5,075	6,970	0	12,045
Total	2,036,585	1,573,567	2,236,598	183,972	6,030,721

F/CF

		2023-2024	Estimated	Amended	2025-2026
		AUDITED	Actual	Budget	BUDGET
		ACTUAL	2024-2025	2024-2025	BUDGET
40000	Local Taxes				
40110	Current Property Tax	9,693,841	10,709,670	10,559,173	12,124,871
40120	Trustee's Collections - Prior Year	173,284	210,273	180,000	190,000
40125	Trustee's Collections - Bankruptcy	6,354	0	2,000	2,000
40130	Circuit Clk./Clk. & Master Coll. - Prior Yrs	78,402	81,788	62,000	78,000
40140	Interest & Penalty	48,766	42,820	37,000	42,000
40161	Payment in Lieu of Taxes T.V.A	6,945	6,945	6,945	6,945
40162	Payments in Lieu of taxes - Local Utilities	126,586	131,768	126,000	132,000
40163	Payments in Lieu of taxes - Other	334,072	262,333	380,000	300,000
40100	Total County Taxes	\$10,468,250	\$11,445,597	\$11,353,118	\$12,875,816
40200	County Local Option Taxes				
40210	Local Option Sales Tax	825,263	823,578	800,000	800,000
40220	Hotel/Motel Tax	269,222	233,630	271,000	250,000
40240	Wheel Tax	83,916	85,132	83,500	84,000
40250	Litigation Tax - General	140,804	149,074	154,000	150,000
40260	Litigation Tax - Special Purpose	14,102	41,905	15,200	15,000
40266	Litigation Tax - Jail, Wrkhse, Crthouse	73,037	75,325	77,600	75,000
40268	Litigation Tax - Courtroom Security	52,069	52,955	55,800	53,000
40270	Business Tax	466,758	458,770	475,000	465,000
40275	Mixed Drink Tax	1,299	1,863	1,000	1,500
40285	Adequate Facilities Tax	300,000	553,190	600,000	600,000
40200	Total Local Option Taxes	\$2,226,470	\$2,475,422	\$2,533,100	\$2,493,500
40300	Statutory Local Taxes				
40320	Bank Excise Tax	211,029	237,860	201,000	230,000
40330	Wholesale Beer Tax	104,419	111,666	102,000	105,000
40300	Total Statutory Tax	\$315,448	\$349,526	\$303,000	\$335,000
40000	Total Local Taxes	\$13,010,168	\$14,270,545	\$14,189,218	\$15,704,316
41000	Licenses and Permits				
41140	Cable TV Franchise	55,198	49,263	61,000	50,000
41100	Total Licenses	\$55,198	\$49,263	\$61,000	\$50,000
41500	Permits				
41510	Beer Permits	1,947	1,997	1,600	1,900
41520	Building Permits	533,413	501,820	500,000	500,000
41590	Other Permits (Handgun)	750	640	1,200	500
41500	Total Permits	\$536,110	\$504,457	\$502,800	\$502,400
41000	Total Licenses and Permits	\$591,308	\$553,720	\$563,800	\$552,400
42000	Fines, Forfeitures And Penalties				
42100	Circuit Court				
42110	Fines	7,228	5,845	4,400	5,800
42120	Officer Costs	6,275	5,186	6,500	6,000
42180	DUI Treatment Fines	427	150	200	200
42190	Data Entry Fee - Circuit Court Clerk	2,233	2,189	2,200	2,200
42191	Courtroom Security Fee	117	114	100	100
42100	Total Circuit Court	\$16,280	\$13,484	\$13,400	\$14,300
42300	General Sessions Court				
42310	Fines	8,868	10,637	11,000	10,000
42320	Officers Cost	35,275	34,694	35,600	35,000
42330	Games and Fish Fines	499	400	600	400
42380	DUI Treatment Fines	3,707	4,891	4,300	4,600
42390	Data Entry Fee - General Sessions Court	6,684	7,281	7,100	7,100
42391	Courtroom Security Fee	482	449	580	500
42300	Total General Sessions Court	\$55,515	\$58,352	\$59,180	\$57,600

	2023-2024 AUDITED ACTUAL	Estimated Actual 2024-2025	Amended Budget 2024-2025	2025-2026 BUDGET
42400	Juvenile Court			
42410	2,750	2,217	4,800	2,700
42420	367	866	1,500	800
42490	4,418	15,047	5,000	6,000
42491	2	2	0	0
42400	\$7,537	\$18,132	\$11,300	\$9,500
42500	Chancery Court			
42520	3,223	3,698	3,700	3,700
42530	5,323	5,162	7,200	5,200
42500	\$8,546	\$8,860	\$10,900	\$8,900
42800	Judicial District Drug Program			
42810	748	823	700	800
42800	\$748	\$823	\$700	\$800
42900	Other Fines, Forfeitures and Penalties			
42910	392	0	0	0
42990	20,425	1,900	5,000	2,000
	\$20,817	\$1,900	\$5,000	\$2,000
42000	\$109,443	\$101,551	\$100,480	\$93,100
43000	Charges for Current Services			
43100	General Service Charges			
43120	1,498,744	1,599,786	1,769,000	1,700,000
43140	34,229	21,225	40,000	22,000
43190	21,234	18,000	23,000	20,000
43194	5,405	5,672	5,400	5,600
43100	\$1,559,612	\$1,639,011	\$1,837,400	\$1,747,600
43300	Fees			
43350	6,560	6,842	9,000	7,000
43360	0	0	0	0
43366	0	0	0	0
43370	68,021	64,952	71,000	30,000
43380	12,208	12,278	11,000	12,000
43383	50,904	49,976	41,000	50,000
43392	12,392	12,606	14,000	13,000
43393	134,679	129,764	189,026	192,578
43394	3,402	2,410	3,500	3,000
43395	4,350	3,058	4,600	4,000
43396	5,766	5,643	5,600	5,600
43399	5,640	9,395	2,700	5,600
43990	5,700	5,000	2,000	5,000
43300	\$309,622	\$301,924	\$353,426	\$327,778
43000	\$1,869,234	\$1,940,935	\$2,190,826	\$2,075,378
44000	Other Local Revenues			
44100	Recurring Items			
44110	1,490,731	1,686,354	425,000	1,100,000
44120	5,701	4,800	6,000	5,000
44140	0	25	0	0
44146	4,875	5,564	5,200	5,200
44170	41,891	50,773	10,000	20,000
44180	1,818	767	0	0
44100	\$1,545,016	\$1,748,283	\$446,200	\$1,130,200

	2023-2024 AUDITED ACTUAL	Estimated Actual 2024-2025	Amended Budget 2024-2025	2025-2026 BUDGET
44500 Nonrecurring Items				
44530 Sale of Equipment	44,250	0	28,000	0
44540 Sale of Property	500	0	0	0
44560 Damages Recovered from Individuals	749	484	600	500
44570 Contributions & Gifts	5,646	2,464	5,100	2,500
44500 Total Nonrecurring Items	\$51,145	\$2,948	\$33,700	\$3,000
44900 Other Revenues				
44990 Other Local Revenue	2,862	3,522	2,200	2,800
44900 Total Other Revenues	\$2,862	\$3,522	\$2,200	\$2,800
44000 Total Other Local Revenue	\$1,599,023	\$1,754,753	\$482,100	\$1,136,000
45500 Fees Received From County Officials				
45510 County Clerk	614,151	628,388	570,000	610,000
45520 Circuit Court Clerk	107,078	113,378	106,000	107,000
45540 General Sessions Court Clerk	143,837	148,518	176,000	150,000
45550 Clerk and Master	126,038	111,605	125,000	115,000
45560 Juvenile Court Clerk	35,351	30,663	30,000	30,000
45580 Register	218,712	220,543	240,000	220,000
45590 Sheriff	19,982	17,891	18,500	18,000
45610 Trustee	798,167	774,106	770,000	775,000
45500 Total Fees in Lieu of Salary	\$2,063,316	\$2,045,092	\$2,035,500	\$2,025,000
45000 Total Fees Received from County Officials	\$2,063,316	\$2,045,092	\$2,035,500	\$2,025,000
46000 State Of Tennessee				
46110 Juvenile Services Program	9,000	9,000	9,000	9,000
46190 Other General Government Grant	187,962	199,845	217,500	217,500
46100 Total General Government Grants	\$196,962	\$208,845	\$226,500	\$226,500
46200 Public Safety Grants				
46210 Law Enforcement Training Programs	22,400	53,600	49,600	55,200
46240 School Resource Officer Grant	630,289	750,000	750,000	750,000
46290 Other Public Safety Grants	53,983	0	0	0
46200 Total Public Safety Grants	\$706,672	\$803,600	\$799,600	\$805,200
46300 Health And Welfare Grants				
46330 Emergency Medical Services Training Programs	0	13,600	20,000	20,000
46390 Other Public Health and Welfare Grant	247,463	253,608	271,104	282,867
46300 Total Health And Welfare Grants	\$247,463	\$267,208	\$291,104	\$302,867
46400 Public Works Grants				
46440 Tennessee Industrial Infrastructure Grant	0	0	0	0
46400 Total Public Works Grants	0	0	0	0
46800 Other State Revenues				
46830 Beer Tax	18,498	18,054	19,200	18,200
46835 Vehicle Certificate of Title	10,645	11,007	9,500	10,600
46840 Alcoholic Beverage Tax	88,490	87,729	89,000	88,000
46845 Opioid Funds	166,294	132,366	160,000	85,000
46851 State Revenue Sharing TVA	325,153	317,198	305,000	315,000
46852 State Revenue Sharing Telecom	154,768	154,393	160,000	155,000
46855 State Shared Sports Gaming Privilege Tax	35,139	37,396	31,000	35,000
46915 Contracted Prisoner Boarding	550,630	513,420	438,000	510,000
46960 Registrar's Salary Supplement	15,164	15,164	15,164	15,164
46970 State Shared Sales Tax - Cities	13,263	10,397	7,500	10,000
46980 Other State Grants	25,000	880	2,000	0
46990 Other State Revenues	26,068	650	11,100	0
46800 Total Other State Revenues	\$1,429,112	\$1,298,654	\$1,247,464	\$1,241,964
46000 Total State of Tennessee	\$2,580,209	\$2,578,307	\$2,564,668	\$2,576,531

	2023-2024 AUDITED ACTUAL	Estimated Actual 2024-2025	Amended Budget 2024-2025	2025-2026 BUDGET
47000	Federal Government			
47180	386,598	0	0	0
47230	0	0	0	0
47235	42,439	34,062	74,289	102,930
47306	0	0	0	0
47307	230,905	0	0	0
47402	24,500	0	43,583	0
47403	7,518	32,455	375,682	0
47407	0	0	100,000	0
47590	70,392	74,999	83,972	84,453
47100	\$762,352	\$141,516	\$677,526	\$187,383
47600	Direct Federal Revenue			
47690	3,000	0	4,000	0
47990	9,026	5,019	12,650	0
47600	\$12,026	\$5,019	\$16,650	\$0
47000	\$774,378	\$146,535	\$694,176	\$187,383
48000	Other Governments And Citizens Groups			
48110	48,700	38,330	45,000	40,000
48130	9,679	0	0	0
48140	19,444	19,444	19,500	19,400
48100	\$77,823	\$57,774	\$64,500	\$59,400
48600	Citizens Groups			
48610	\$4,270	\$1,218	5,000	1,200
	\$4,270	\$1,218	\$5,000	\$1,200
48000	\$82,093	\$58,992	\$69,500	\$60,600
48900	OTHER			
48990	33,548	33,000	36,400	33,000
48991	118,960	71,527	100,000	20,000
48900	\$152,508	\$104,527	\$136,400	\$53,000
49000	Operating Transfers			
49700	32,899	0	0	0
49800	45,000	45,000	45,000	30,000
	\$77,899	\$45,000	\$45,000	\$30,000
	\$22,909,579	\$23,599,957	\$23,071,668	\$24,493,708

		2023-2024	Estimated	Amended	2025-2026
		AUDITED	Actual	Budget	
		ACTUAL	2024-2025	2024-2025	BUDGET
51100	County Commission				
51100-199	Board and Committee Members	96,488	99,787	99,787	99,787
51100-201	Social Security	4,827	6,187	6,187	6,187
51110-203	Extension Service Medicare	1,129	1,447	1,447	1,447
51100-205	Employee and Dependent Insurance	121,104	150,310	150,310	144,100
51100-305	Audit Services	14,757	16,000	16,000	17,000
51100-307	Communication	997	1,083	1,100	1,200
51100-312	Contracts with Private Agencies	6,957	5,953	6,600	8,600
51100-317	Data Processing Services	2,819	2,452	3,000	2,000
51100-320	Dues and Memberships	8,000	7,979	12,300	10,000
51100-332	Legal Notices, Recording and Court Costs	3,128	2,991	3,000	2,500
51100-348	Postal Charges	469	440	440	600
51100-349	Printing Stationary and Forms	0	0	1,000	1,000
51100-355	Travel	5,918	4,000	4,000	5,000
51100-399	Other Contracted Services	782	800	800	800
51100-499	Other Supplies and Materials	20	1,440	600	1,000
51100-524	Inservice/Staff Development	2,400	3,725	3,000	3,400
51100-711	Furniture and Fixtures	0	0	0	0
51100-790	Other Equipment	0	0	100	0
	Total County Commission	\$269,795	\$304,594	\$309,671	\$304,621
51210	Board of Equalization				
51210-191	Board of Committee Member Fees	1,310	4,960	4,960	4,960
51210-201	Social Security	81	308	308	308
51210-203	Extension Service Medicare	19	72	72	72
51210-355	Travel	0	50	50	50
	Total Board of Equalization	\$1,410	\$5,390	\$5,390	\$5,390
51240	Other Boards and Committees				
51240-191	Board and Committee Member Fees	3,650	5,000	5,000	5,000
51240-201	Social Security	226	310	310	310
51240-203	Extension Service Medicare	53	75	75	75
	Total Other Boards and Committees	\$3,929	\$5,385	\$5,385	\$5,385
51300	County Executive				
51300-101	County Official	104,776	110,015	110,015	113,316
51300-161	Secretary(s)	41,964	37,404	35,380	45,635
51300-169	Part-time Personnel	206	10,365	10,365	3,700
51300-186	Longevity	350	400	400	450
51300-196	In-Service Training	840	840	840	1,680
51300-201	Social Security	9,140	9,738	9,738	10,220
51300-203	Extension Service Medicare	2,137	2,282	2,282	2,390
51300-204	Pensions	11,032	11,640	11,640	12,085
51300-205	Employee and Dependent Insurance	18,215	15,460	15,460	16,420
51300-302	Advertising	0	0	50	75
51300-307	Communication	1,127	1,098	1,150	1,150
51300-317	Data Processing	3,275	3,343	3,420	0
51300-320	Dues and Memberships	2,106	1,815	2,700	2,600
51300-322	Evaluation and Testing	0	182	183	200
51300-348	Postal Charges	197	300	300	300
51300-350	Internet Connectivity	581	606	600	625
51300-355	Travel	1,841	1,266	1,600	1,900
51300-435	Office Supplies	2,548	2,500	2,500	2,500
51300-524	Inservice/Staff Development	800	925	1,200	1,100
51300-599	Other Charges	0	80	200	150
51300-711	Furniture and Fixtures	141	0	300	250
51300-790	Office Equipment	0	128	417	400
51300-799	Other Equipment	78	0	0	0
	Total County Executive	\$201,354	\$210,387	\$210,740	\$217,146

		2023-2024	Estimated	Amended	2025-2026
		AUDITED	Actual	Budget	BUDGET
		ACTUAL	2024-2025	2024-2025	
51310	Personnel Office				
51310-103	ASSISTANTS	87,672	93,660	93,660	102,825
51310-105	SUPERVISOR/DIRECTOR	65,344	77,515	77,515	80,615
51310-140	SALARY SUPPLEMENTS	510	0	0	0
51310-169	PART TIME	8,945	18,150	18,150	19,440
51310-186	LONGEVITY	1,000	1,000	1,000	1,000
51310-201	SOCIAL SECURITY	9,781	11,805	11,805	12,645
51310-203	MEDICARE	2,288	2,765	2,765	2,960
51310-204	STATE RETIRMENT	11,590	12,920	12,920	13,835
51310-205	INSURANCE	34,546	43,110	43,110	45,905
51310-307	COMMUNICATION	1,436	1,348	1,500	1,500
51310-317	DATA PROCESSING	6,689	6,626	9,000	500
51310-320	DUES AND MEMBERSHIPS	0	264	300	300
51310-322	EVALUATION AND TESTING	184	0	200	200
51310-334	MAINTENANCE AGREEMENT	990	988	1,200	1,200
51310-337	MAINTNANCE AND REPAIR - EQUIPMENT	0	0	300	300
51310-340	MEDICAL AND DENTAL SERVICES	0	0	0	6,050
51310-348	POSTAL CHARGES	875	680	800	800
51310-350	INTERNET	581	600	600	600
51310-355	TRAVEL	0	0	500	500
51310-435	OFFICE SUPPLIES	1,416	3,155	6,500	7,800
51310-524	IN SERVICE / STAFF DEVELOPMENT	0	758	2,800	2,800
51310-711	FURNITURE AND FIXTURES	0	180	300	300
51310-719	OFFICE EQUIPMENT	0	151	300	300
	Total Personnel Office	\$ 233,847	\$ 275,675	\$ 285,225	\$ 302,375
51400	County Attorney				
51400-105	County Attorney	61,125	64,300	70,000	70,000
51400-201	Social Security	3,749	3,945	4,340	4,340
51400-203	Extension Service Medicare	877	923	1,015	1,015
51400-204	Pensions	4,584	4,823	5,250	5,250
51400-205	Employee and Dependent Insurance	7,153	7,740	7,740	8,225
51400-320	Dues and Memberships	150	150	150	150
51400-355	Travel	0	500	500	500
51400-399	Other Contracted Services	600	0	0	0
	Total County Attorney	\$78,238	\$82,381	\$88,995	\$89,480
51500	Election Commission				
51500-101	County Official	81,644	85,726	85,726	88,298
51500-106	Deputy(ies)	40,950	42,190	42,190	43,885
51500-169	Part-time Personnel	0	7,000	7,000	7,000
51500-186	Longevity	600	650	650	700
51500-192	Election Commission	1,885	6,000	6,000	3,200
51500-193	Election Workers	15,429	48,298	48,298	0
51500-201	Social Security	7,935	11,775	11,775	8,875
51500-203	Extension Service Medicare	1,856	2,755	2,755	2,075
51500-204	Pensions	9,240	9,650	9,650	9,970
51500-205	Employee and Dependent Insurance	16,521	17,720	17,720	18,740
51500-307	Communication	1,048	1,048	1,048	1,048
51500-317	Data Processing Services	21,842	19,510	26,822	20,677
51500-320	Dues & Memberships	0	0	350	350
51500-332	Legal Notices, Recording and Court Costs	1,480	2,503	6,750	1,200
51500-334	Maintenance Agreements	101	96	465	465
51500-337	Maintenance and Repair Services - Office Equipment	0	0	0	0
51500-348	Postal Charges	2,255	4,814	5,500	5,500
51500-349	Printing Stationary and Forms	1,925	2,553	4,500	4,500

		2023-2024 AUDITED ACTUAL	Estimated Actual 2024-2025	Amended Budget 2024-2025	2025-2026 BUDGET
51500	Election Commission continued				
51500-350	Internet Connectivity	857	858	858	858
51500-355	Travel	310	377	5,000	5,000
51500-435	Office Supplies	3,076	2,650	6,000	6,000
51500-524	Inservice/Staff Development	0	0	2,600	2,600
51500-719	Office Equipment	11,165	0	0	0
	Total Election Commission	\$220,119	\$266,173	\$291,657	\$230,941
51600	Register of Deeds				
51600-101	County Official	85,830	95,251	95,251	98,109
51600-106	Deputy(ies)	60,596	73,715	73,715	78,335
51600-169	Part-Time Personnel	12,984	25,550	25,550	27,375
51600-186	Longevity	0	0	0	0
51600-201	Social Security	9,680	12,065	12,065	12,640
51600-203	Extension Service Medicare	2,264	2,825	2,825	2,960
51600-204	Pensions	10,930	12,675	12,675	13,235
51600-205	Employee and Dependent Insurance	27,779	36,760	36,760	16,395
51600-307	Communication	772	772	1,200	1,200
51600-309	Contracts with Government Agencies	0	0	1,908	1,908
51600-317	Data Processing Services	13,139	15,215	16,000	17,210
51600-320	Dues & Memberships	1,184	882	1,100	1,100
51600-322	Evaluation and Testing	92	205	112	112
51600-334	Maintenance Agreements	18	16	800	800
51600-337	Maintenance and Repair - Office Equipment	0	0	300	300
51600-348	Postal Charges	239	270	500	500
51600-350	Internet Connectivity	581	604	600	600
51600-355	Travel	0	788	1,400	1,600
51600-435	Office Supplies	1,470	2,182	2,980	2,980
51600-524	Inservice/Staff Development	0	355	900	900
51600-719	Office Equipment	1,697	1,477	7,000	7,000
	Total Register of Deeds	\$229,255	\$281,607	\$293,641	\$285,259
51730	Building				
51730-103	Assistant(s)	86,718	94,665	94,665	101,405
51730-105	Supervisor/Director	39,665	79,500	79,500	82,245
51730-140	SALARY SUPPLEMENT	3,803	0	0	0
51730-161	Secretary(s)	66,645	73,440	73,440	78,645
51730-169	Part-time Personnel	183	0	0	0
51730-186	Longevity Pay	0	0	0	250
51730-201	Social Security	11,920	15,355	15,355	16,280
51730-203	Extension Service Medicare	2,788	3,595	3,595	3,810
51730-204	Pensions	14,627	18,575	18,575	19,695
51730-205	Employee and Dependent Insurance	52,449	57,766	57,300	64,990
51730-302	Advertising	155	139	200	250
51730-307	Communication	4,062	3,730	3,500	3,500
51730-317	Data Processing Services	30,421	28,701	30,000	23,000
51730-320	Dues and Memberships	480	555	750	750
51730-321	Engineering Services	1,500	7,707	7,750	10,000
51730-322	Evaluation and Testing	430	122	750	375
51730-332	Legal Notices, Recording and Court costs	0	0	500	0
51730-333	Licenses	0	0	250	250
51730-334	Maintenance Agreements	195	218	750	400
51730-338	Maintenance and Repair - Vehicle	2,741	4,912	5,500	6,500
51730-348	Postal Charges	481	394	850	400
51730-350	Internet Connectivity	581	816	600	1,000
51730-355	Travel	920	870	1,500	2,000
51730-422	Food Supplies	20	120	150	225

		2023-2024 AUDITED ACTUAL	Estimated Actual 2024-2025	Amended Budget 2024-2025	2025-2026 BUDGET
51730	Building continued				
51730-425	Gasoline	5,555	5,480	6,500	6,500
51730-435	Office Supplies	453	992	1,000	1,000
51730-443	Road Signs	131	0	270	400
51730-449	Text Books	0	3,380	3,380	1,200
51730-451	Uniforms	84	998	1,050	650
51730-509	Refunds	960	0	960	0
51730-511	Vehicle and Equipment Insurance	2,941	3,777	3,777	4,000
51730-524	Inservice/Staff Development	740	1,852	3,000	3,000
51730-599	Other Charges	0	391	400	400
51730-719	Office Equipment	2,487	2,300	3,800	4,000
	Total Building	\$334,135	\$410,350	\$419,617	\$437,120
51800	County Buildings				
51800-140	Salary Supplements	1314	0	-	-
51800-166	Custodial Personnel	65172	71765	71,765	110,870
51800-167	Maintenance Personnel	237912	273875	273,875	309,675
51800-169	Part time Personnel	29360	54530	54,530	32,290
51800-186	Longevity Pay	400	950	950	1,100
51800-187	Overtime Pay	11042	30000	30,000	30,000
51800-201	Social Security	20994	26735	26,735	30,005
51800-203	Extension Service Medicare	4910	6255	6,255	7,020
51800-204	Pensions	23569	28245	28,245	33,875
51800-205	Employee and Dependent Insurance	57966	64499	60,280	89,982
51800-307	Communication	1027	961	2,000	2,000
51800-317	Data Processing	1751	1673	2,100	-
51800-322	Evaluation and Testing	741	193	1,500	1,500
51800-328	Janitorial Services	0	0	-	-
51800-332	Legal Notices, Recordings, Court Costs	0	0	-	-
51800-330	Leases	4000	0	2,000	-
51800-335	Maintenance and Repair - Buildings ; JAIL	37375	51739	95,000	95,000
51800-335	Maintenance and Repair - Buildings - LAWNC	24113	22273	26,100	35,200
51800-335	Maintenance and Repair - Buildings - MAINT	88660	84026	125,000	125,000
51800-337	Maintenance and Repair - Office Equipment	19	0	500	500
51800-338	Maintenance and Repair - Vehicle	4602	1924	7,000	7,000
51800-347	Pest Control	2340	2100	2,400	2,400
51800-350	Internet Connectivity	1802	1769	2,000	2,000
51800-355	Travel	0	0	1,000	1,000
51800-359	Disposal Fees	4729	4705	6,500	6,500
51800-410	Custodial Supplies	17874	24487	25,000	30,000
51800-415	Electricity	89576	81129	102,000	102,000
51800-425	Gasoline	8534	7846	8,500	8,500
51800-434	Natural Gas	24693	21315	42,000	42,000
51800-435	Office Supplies	1309	747	2,000	2,500
51800-451	Uniforms	1783	2450	2,500	3,000
51800-454	Water and Sewer	5297	5116	10,000	10,000
51800-499	Other Supplies and Materials	5899	3320	7,000	7,000
51800-511	Vehicle and Equipment Insurance	2847	3642	3,642	4,000
51800-524	Inservice/Staff Development	0	0	2,000	2,000
51800-599	Other Charges (annex upgrades)	74704	0	-	-
51800-719	Office Equipment	853	1154	1,500	1,500
	Total County Building	\$857,167	\$879,423	\$1,031,877	\$1,135,417
52100	Accounting and Budgeting				
52100-103	Assistant(s)	51,300	62,700	62,700	72,720
52100-105	Supervisor/Director	98,631	104,560	104,560	108,715
52100-119	Accountants/Bookkeepers	143,549	140,000	149,505	150,135
52100-169	Part Time	576	750	750	25,050
52100-186	Longevity Pay	1,000	750	750	900
52100-201	Social Security	17,612	19,725	19,735	22,170
52100-203	Extension Service Medicare	4,119	4,620	4,620	5,185

		2023-2024	Estimated	Amended	2025-2026
		AUDITED	Actual	Budget	
		ACTUAL	2024-2025	2024-2025	BUDGET
52100	Accounting and Budgeting - continued				
52100-204	Pensions	21,807	23,875	23,875	24,935
52100-205	Employee and Dependent Insurance	54,187	72,176	58,630	84,560
52100-302	Advertising	116	0	150	150
52100-307	Communication	1,500	1,373	1,500	1,500
52100-317	Data Processing Services	55,063	52,605	58,725	44,000
52100-320	Dues and Memberships	365	320	500	500
52100-322	Evaluation and Testing	0	60	100	100
52100-332	Legal Notices, Recordings, Court Costs	0	0	0	0
52100-334	Maintenance Agreements	526	500	600	600
52100-337	Maintenance and Repair Services - Office Equip	0	0	400	400
52100-348	Postal Charges	1,800	2,125	2,800	3,500
52100-350	Internet Connectivity	581	604	600	610
52100-355	Travel	252	226	1,000	1,000
52100-435	Office Supplies	3,314	3,065	3,700	4,000
52100-524	Inservice/Staff Development	3,266	1,154	2,000	2,000
52100-711	Furniture and Fixtures	292	0	500	500
52100-719	Office Equipment	2,128	0	2,000	2,000
	Total Accounting & Budgeting	\$461,984	\$491,188	\$499,700	\$555,230
52300	Property Assessors Office				
52300-101	County Official	90,715	95,251	95,251	98,109
52300-106	Deputy(ies)	104,464	107,740	107,740	102,780
52300-161	Secretary(s)	13,606	14,640	14,640	15,480
52300-186	Longevity	1,650	750	1,750	500
52300-196	In-Service Training	0	0	0	0
52300-201	Social Security	12,712	13,605	13,605	13,450
52300-203	Extension Service Medicare	2,973	3,185	3,185	3,145
52300-204	Pensions	15,783	16,455	16,455	16,265
52300-205	Employee and Dependent Insurance	30,597	35,814	33,690	58,600
52300-302	Advertising	248	0	200	200
52300-305	Audit Services	15,385	15,450	16,000	18,000
52300-307	Communication	3,251	3,181	3,650	3,650
52300-317	Data Processing Services	10,234	10,528	11,500	10,500
52300-320	Dues & Memberships	1,900	1,851	2,000	2,000
52300-322	Evaluation and Testing	0	348	300	300
52300-331	Legal Services	1,500	1,103	5,000	5,000
52300-332	Legal Notices, Recording and Court Costs	0	0	100	100
52300-334	Maintenance Agreements	0	0	600	600
52300-337	Maintenance & Repair Services - Office Equipment	0	0	250	250
52300-348	Postal Charges	1,892	3,188	2,965	2,000
52300-355	Travel	412	2,089	2,500	2,500
52300-435	Office Supplies	1,809	2,385	2,500	2,500
52300-499	Other Supplies & Materials	3,961	3,597	3,820	4,785
52300-524	Inservice/Staff Development	375	525	2,000	2,000
52300-719	Office Equipment	97	1,772	2,000	7,000
	Total Property Assessors Office	\$313,564	\$333,457	\$341,701	\$369,714
52310	Reappraisal Program				
52310-103	Assistant(s)	54,423	58,550	58,550	61,905
52310-106	Deputy(ies)	66,025	69,115	69,115	72,300
52310-169	Part-Time Personnel	17,681	27,510	27,510	28,610
52310-201	Social Security	8,420	9,625	9,625	10,095
52310-203	Extension Service Medicare	1,969	2,255	2,255	2,365
52310-204	Pensions	9,034	9,580	9,580	10,065
52310-205	Employee and Dependent Insurance	27,474	30,760	30,760	26,145
52310-317	Data Processing Services	3,494	3,495	3,500	3,500

		2023-2024 AUDITED ACTUAL	Estimated Actual 2024-2025	Amended Budget 2024-2025	2025-2026 BUDGET
52310	Reappraisal Program- continued				
52310-338	Maintenance and Repair Services - Vehicles	263	2,544	3,000	2,100
52310-348	Postal Charges	1,804	1,804	2,500	2,500
52310-355	Travel	0	539	700	700
52310-399	Other Contracted Services	0	0	0	0
52310-425	Gasoline	1,431	1,166	1,700	1,900
52310-435	Office Supplies	487	976	1,000	1,000
52310-511	Vehicle and Equipment Insurance	1,443	1,849	1,849	1,900
52310-524	Inservice/Staff Development	0	0	200	200
52310-719	Office Equipment	0	1,305	1,300	2,000
	Total Reappraisal Program	\$193,948	\$221,073	\$223,144	\$227,285
52400	County Trustees Office				
52400-101	County Official	90,715	95,251	95,251	98,109
52400-106	Deputy(ies)	90,864	93,605	93,605	98,030
52400-169	Part-Time Personnel	20,681	27,510	27,510	29,045
52400-186	Longevity	1,350	1,400	1,400	1,450
52400-201	Social Security	12,215	13,505	13,505	14,055
52400-203	Extension Service Medicare	2,857	3,160	3,160	3,290
52400-204	Pensions	13,720	14,270	14,270	14,820
52400-205	Employee and Dependent Insurance	26,146	28,190	28,190	30,100
52400-307	Communication	1,664	1,666	2,000	2,000
52400-317	Data Processing Services	17,554	17,033	18,100	17,250
52400-320	Dues and Memberships	1,234	1,117	1,800	1,800
52400-322	Evaluation and Testing	0	0	0	0
52400-331	Legal Services	40	0	2,000	2,000
52400-332	Legal Notices, Recording and Court Costs	0	0	0	0
52400-334	Maintenance Agreements	30	23	300	300
52400-348	Postal Charges	7,187	7,592	9,000	9,000
52400-349	Printing, Stationery and Forms	4,550	4,908	6,500	7,000
52400-350	Internet Connectivity	581	604	600	700
52400-355	Travel	748	802	1,500	1,500
52400-435	Office Supplies	3,393	2,954	3,000	3,500
52400-524	In Service/Staff Development	0	350	1,200	1,200
52400-719	Office Equipment	8,763	9,195	10,000	10,000
	Total County Trustee	\$304,292	\$323,135	\$332,891	\$345,149
52500	County Clerks Office				
52500-101	County Official	90,715	95,251	95,251	98,109
52500-106	Deputy(ies)	272,474	289,230	289,230	308,575
52500-106	Deputy(ies) - on call pay	0	1,200	1,200	1,200
52500-169	Part time personnel	0	18,575	18,575	25,050
52500-186	Longevity	700	800	800	1,650
52500-187	Overtime pay	0	5,322	5,322	0
52500-188	Bonus Payments (from reserve)	8,000	40,000	40,000	40,000
52500-201	Social Security	22,254	27,927	27,927	29,425
52500-203	Extension Service Medicare	5,205	6,538	6,538	6,885
52500-204	Pensions	27,819	32,390	32,390	33,715
52500-205	Employee and Dependent Insurance	93,524	103,970	103,970	109,835
52500-307	Communication	3,662	3,700	3,900	4,200
52500-317	Data Processing Services	38,611	43,692	45,136	43,870
52500-320	Dues & Memberships	959	1,072	1,000	1,000
52500-322	Evaluation and Testing	91	100	100	100
52500-334	Maintenance Agreements	696	717	720	500
52500-348	Postal Charges	14,484	15,798	16,000	20,000
52500-350	Internet Connectivity	3,023	3,023	3,023	3,023
52500-355	Travel	564	556	3,000	3,000
52500-435	Office Supplies	7,058	8,606	9,900	10,000
52500-524	In Service/Staff Development	255	0	1,000	1,000

		2023-2024 AUDITED ACTUAL	Estimated Actual 2024-2025	Amended Budget 2024-2025	2025-2026 BUDGET
52500	County Clerks Office- continued				
52500-711	Furniture and Fixtures	0	0	0	0
52500-719	Office Equipment	1,714	18,613	20,000	17,185
52500-790	Other Equipment	2,500	321	2,500	4,000
52500-799	Other Capital Outlay	0	0	72,974	0
	Total County Clerk	\$594,308	\$717,401	\$800,456	\$762,322
52600	Data Processing				
52600-105	Director	0	56,805	78,380	73,135
52600-201	Social Security	0	3,360	4,865	4,535
52600-203	Extension Service Medicare	0	790	1,140	1,065
52600-204	Pensions	0	4,265	5,885	5,485
52600-205	Employee and Dependent Insurance	0	15,885	14,945	22,930
52600-302	Advertising	0	79	79	79
52600-307	Communication	0	535	760	600
52600-317	Data Processing	0	10,150	9,044	36,600
52600-322	Evaluation and Testing	0	37	38	100
52600-350	Internet Connectivity	0	205	0	840
52600-359	Disposal Fees	0	0	0	300
52600-399	Other Contracted Services	0	0	0	15,300
52600-435	Office Supplies	0	2,432	2,465	2,516
52600-471	Software	0	0	0	52,560
52600-709	Data Processing Equipment	0	0	0	15,000
52600-790	Other Equipment	0	6,490	7,399	4,800
	Total Data Processing	\$0	\$101,033	\$125,000	\$235,845
53100	Circuit Court Clerk				
53100-101	County Official	90,715	95,251	95,251	98,109
53100-106	Deputy(ies)	332,258	348,340	348,340	361,570
53100-164	Attendants	600	600	600	600
53100-169	Part-time Personnel	0	0	24,085	25,050
53100-186	Longevity Pay	2,750	3,150	3,150	3,350
53100-194	Jury and Witness Fees	2,321	15,000	15,000	15,000
53100-201	Social Security	25,510	29,195	29,195	30,265
53100-203	Extension Service Medicare	5,966	6,830	6,830	7,080
53100-204	Pensions	31,929	33,510	33,510	34,730
53100-205	Employee and Dependent Insurance	82,462	85,845	84,100	97,510
53100-302	Advertising	0	0	200	200
53100-307	Communication	5,393	5,355	5,600	5,600
53100-317	Data Processing Services	2,250	2,250	2,250	2,250
53100-317	Data Processing Services -Circuit	25,833	22,900	26,000	27,000
53100-317	Data Processing Services - General Sessions	7,360	6,139	8,000	8,500
53100-320	Dues & Memberships	1,174	1,002	1,175	1,175
53100-322	Evaluation and Testing	0	91	150	150
53100-332	Legal Notices, Recording and Costs	0	0	400	400
53100-334	Maintenance Agreements	667	468	1,000	1,000
53100-337	Maintenance & Repair - Office Equipment	0	0	100	100
53100-348	Postal Charges	4,146	2,145	7,350	5,000
53100-355	Travel	795	0	1,500	1,500
53100-399	Other Contracted Services	0	883	2,500	2,500
53100-422	Food Supplies	1,512	1,913	5,000	5,000
53100-435	Office Supplies	10,668	9,743	13,500	13,500
53100-524	In Service/Staff Development	0	795	1,500	1,500
53100-711	Furniture and Fixtures	0	0	2,000	2,000
53100-719	Office Equipment	6,710	2,920	7,000	7,000
	Total Circuit Court	\$641,019	\$674,325	\$725,286	\$757,639

		2023-2024 AUDITED ACTUAL	Estimated Actual 2024-2025	Amended Budget 2024-2025	2025-2026 BUDGET
53310	General Sessions Judge				
53310-102	Judge(s)	164,768	171,524	171,524	176,498
53310-161	Secretary(s)	40,950	42,190	42,190	43,885
53310-186	Longevity Pay	550	600	600	650
53310-189	Other Salaries & Wages	36,000	36,000	36,000	50,400
53310-201	Social Security	14,794	15,525	15,525	16,830
53310-203	Extension Service Medicare	3,460	3,630	3,630	3,940
53310-204	Pensions	15,470	16,075	16,075	16,580
53310-205	Employee and Dependent Insurance	24,342	28,190	28,190	30,000
53310-307	Communication	1,935	1,951	2,184	1,935
53310-317	Data Processing	4,024	4,218	4,206	2,779
53310-320	Dues and Memberships	670	709	750	750
53310-322	Evaluation and Testing	0	0	0	0
53310-333	Licenses	409	409	478	478
53310-348	Postal Charges	905	341	425	425
53310-355	Travel	1,470	1,470	1,500	1,500
53310-399	Other Contracted Services	2,700	2,700	2,700	2,700
53310-435	Office Supplies	524	611	1,000	1,000
53310-524	In Service/Staff Development	0	305	1,095	1,095
53310-719	Office Equipment	0	0	0	0
	Total General Sessions Judge	312,971	326,448	328,072	351,445
53400	Chancery Court				
53400-105	Supervisor/Director	90,715	95,251	95,251	98,109
53400-106	Deputy(ies)	76,019	94,105	94,105	134,560
53400-169	Part-Time Personnel	20,705	25,550	25,550	0
53400-186	Longevity Pay	0	250	250	300
53400-194	Jury and Witness Fees	0	4,000	4,000	4,000
53400-201	Social Security	11,296	13,345	13,345	13,560
53400-203	Extension Service Medicare	2,642	3,125	3,125	3,175
53400-204	Pensions	12,505	14,225	14,225	14,595
53400-205	Employee and Dependent Insurance	33,451	36,790	36,790	52,169
53400-302	Advertising	0	0	0	0
53400-307	Communication	1,565	1,592	1,600	1,750
53400-317	Data Processing Services	20,957	20,476	20,476	24,961
53400-320	Dues and Memberships	1,184	543	600	1,490
53400-322	Evaluation and Testing	0	72	250	250
53400-331	Legal Services	0	0	0	0
53400-332	Legal Notices, Recording and Court Costs	2,213	2,215	4,000	3,000
53400-334	Maintenance Agreement	347	188	1,000	1,000
53400-337	Maintenance and Repair Services - Office Equipment	0	0	0	0
53400-348	Postal Charges	3,953	1,141	4,000	2,500
53400-355	Travel	819	0	900	500
53400-399	Other Contracted Services	2,151	1,515	1,700	1,700
53400-435	Office Supplies	4,280	5,825	6,000	6,000
53400-524	In Service/Staff Development	954	0	1,500	1,000
53400-711	Furniture and Fixtures	1,669	0	2,500	2,500
53400-719	Office Equipment	12,915	2,460	6,800	0
	Total Chancery Court	\$300,340	\$322,668	\$337,967	\$367,119
53500	Juvenile Court				
53500-111	Probation Officer	81,700	85,360	85,360	90,055
53500-112	Youth Service Officer	31,865	40,025	40,025	42,880
53500-123	Guidance Personnel	61,402	57,910	57,910	62,385
53500-161	Secretary	38,584	38,445	38,445	36,750
53500-186	Longevity Pay	650	700	700	750
53500-187	Overtime Pay	1,800	4,080	4,080	4,080
53500-201	Social Security	12,988	14,045	14,045	14,690
53500-203	Extension Service Medicare	3,038	3,290	3,290	3,435
53500-204	Pensions	15,820	16,990	16,990	17,770

	2023-2024 AUDITED ACTUAL	Estimated Actual 2024-2025	Amended Budget 2024-2025	2025-2026 BUDGET	
Juvenile Court - continued					
53500-205	Employee and Dependent Insurance	61,446	79,030	79,030	73,285
53500-302	Advertising	0	0	100	100
53500-307	Communication	483	488	600	600
53500-317	Data Processing	8,369	8,866	9,750	0
53500-320	Dues and Memberships	0	0	250	250
53500-322	Evaluation and Testing	1,054	1,881	2,000	2,000
53500-334	Maintenance Agreements	161	197	750	750
53500-337	Maintenance and Repair Services - Office Equip	0	0	250	250
53500-348	Postal Charges	973	877	1,150	1,150
53500-355	Travel	1,208	600	2,000	2,000
53500-435	Office Supplies	736	1,173	2,000	2,000
53500-524	Inservice/Staff Development	760	800	1,000	1,000
53500-599	Other Charges	4,300	1,340	7,000	7,000
53500-719	Office Equipment	6,754	0	1,000	1,000
	Total Juvenile Court	\$334,091	\$356,097	\$367,725	\$364,180
53910 Probation Services					
53910-105	Supervisor/Director	71,115	75,400	75,400	78,400
53910-111	Probation Officer (s)	75,712	83,285	83,285	86,615
53910-130	Social Worker	42,912	49,320	49,320	52,045
53910-186	Longevity Pay	0	0	0	500
53910-201	Social Security	11,460	12,900	12,900	13,490
53910-203	Extension Service Medicare	2,680	3,020	3,020	3,155
53910-204	Pensions	14,230	15,605	15,605	16,320
53910-205	Employee and Dependent Insurance	42,750	47,310	47,310	58,890
53910-302	Advertising	0	0	150	150
53910-307	Communication	2,606	2,002	2,320	2,320
53910-317	Data Processing	14,448	14,996	16,500	8,300
53910-320	Dues and Memberships	340	320	620	620
53910-322	Evaluation and Testing	2,461	3,500	5,000	5,000
53910-333	Licensing	810	810	850	850
53910-334	Maintenance Agreements	1,569	1,319	1,500	1,438
53910-347	Pest Control	420	295	420	300
53910-348	Postal Charges	198	0	250	250
53910-350	Internet Connectivity	1,213	1,590	1,100	1,455
53910-351	Rental	9,100	8,000	9,600	0
53910-355	Travel	9,113	9,719	11,900	12,000
53910-399	Other Contracted Services	42,674	62,900	66,491	59,980
53910-415	Electric	1,314	1,402	1,400	3,000
53910-434	Natural Gas	482	350	500	0
53910-435	Office Supplies	5,793	3,236	4,280	3,500
53910-454	Water and Sewer	0	0	0	0
53910-524	Inservice/Staff Development	1,133	475	1,100	1,000
53910-719	Office Equipment	1,459	100	500	500
	Total Probation Services	\$355,992	\$397,854	\$411,321	\$410,078
53920 Courtroom Security (Sheriff)					
53920-106	Deputy(ies)	100,152	107,480	107,480	114,140
53920-186	Longevity Pay	0	450	450	1,000
53920-187	Overtime	2,517	4,500	4,500	4,500
53920-201	Social Security	6,090	6,975	6,975	7,420
53920-203	Extension Service Medicare	1,424	1,635	1,635	1,735
53920-204	Pensions	7,697	8,435	8,435	8,975
53920-205	Employee and Dependent Insurance	23,778	15,460	15,460	14,010
53920-307	Communications	482	524	1,000	1,000
53920-399	Other Contracted Services	77,312	143,920	154,300	154,300
53920-451	Uniforms	608	165	2,000	2,000
53920-716	Law Enforcement Equipment	0	0	3,000	3,000
53920-790	Other Equipment	0	0	0	0
	Total Courtroom Security	\$220,060	\$289,544	\$305,235	\$312,080

		2023-2024	Estimated	Amended	
		AUDITED	Actual	Budget	2025-2026
		ACTUAL	2024-2025	2024-2025	BUDGET
54110	Sheriff's Department				
54110-101	County Official	99,787	104,776	104,776	107,920
54110-103	Assistant(s)	78,100	80,440	80,440	83,650
54110-106	Deputy(ies)	700,238	890,105	890,105	930,300
54110-107	Detective(s)	221,631	231,530	231,530	257,345
54110-109	Captains	64,537	66,485	66,485	73,145
54110-115	Sergeant (s)	117,827	122,395	122,395	135,235
54110-119	Accountants/Bookkeepers	88,643	94,310	94,310	98,805
54110-140	Salary Supplements	48,564	45,000	45,000	50,000
54110-170	School Resource Officer	0	0	0	0
54110-186	Longevity	8,200	7,650	7,650	8,550
54110-187	Overtime Pay	159,232	147,400	147,400	175,000
54110-196	In-Service Training	22,400	55,200	55,200	55,200
54110-201	Social Security	97,600	112,725	112,725	122,460
54110-203	Extension Service Medicare	22,826	26,365	26,365	28,645
54110-204	Pensions	116,638	136,360	136,360	148,140
54110-205	Employee and Dependent Insurance	261,566	304,514	304,514	373,085
54110-302	Advertising	462	254	4,400	4,400
54110-307	Communication	6,723	6,118	7,000	7,000
54110-312	Contracts with Private Agencies	670	0	6,500	6,500
54110-317	Data Processing Services	34,966	32,157	45,000	50,000
54110-320	Dues & Memberships	2,300	2,300	2,500	2,500
54110-322	Evaluation and Testing	1,015	1,643	5,000	5,000
54110-332	Legal Notices, Recording and Court Costs	0	0	500	500
54110-334	Maintenance Agreements	0	0	500	500
54110-335	Maintenance & Repair - Building	244	157	2,000	2,000
54110-336	Maintenance & Repair - Equipment	0	141	600	600
54110-337	Maintenance & Repair - Office	365	458	500	500
54110-338	Maintenance & Repair - Vehicles	34,521	60,738	50,000	65,000
54110-347	Pest Control	429	385	600	600
54110-348	Postal Charges	1,287	915	2,500	2,500
54110-350	Internet Connectivity	1,371	1,300	1,350	1,350
54110-353	Towing Services	510	350	1,200	1,200
54110-355	Travel	9,245	2,832	7,500	7,500
54110-356	Tuition	0	50	7,100	7,000
54110-359	Disposal Fees	2,301	2,082	3,000	3,000
54110-399	Other Contracted Services	180	240	1,000	1,000
54110-412	Diesel Fuel	37	41	300	300
54110-415	Electricity	17,312	16,824	22,000	22,000
54110-425	Gasoline	103,287	106,379	140,000	120,000
54110-431	Law Enforcement Supplies	7,458	8,489	22,500	22,500
54110-434	Natural Gas	4,741	5,049	5,000	5,000
54110-435	Office Supplies	4,540	3,659	5,000	5,000
54110-450	Tires & Tubes	8,069	5,172	10,000	10,000
54110-451	Uniforms	16,559	20,650	45,650	30,000
54110-454	Water and Sewer	15,139	16,902	22,000	22,000
54110-499	Other Supplies and Materials	494	431	750	750
54110-511	Vehicle & Equipment Insurance	33,084	55,442	55,442	55,442
54110-524	Inservice/Staff Development	3,647	3,822	6,000	6,000
54110-599	Other Charges	14,785	14,068	15,000	15,000
54110-716	Law Enforcement Equipment	18,014	33,339	37,671	37,500
54110-718	Motor Vehicles	277,448	0	0	0
54110-719	Office Equipment	1,324	541	2,500	2,500
54110-790	Other Equipment	0	0	16,000	5,000
	Total Sheriff's Department	\$2,730,316	\$2,828,183	\$2,979,818	\$3,175,122

		2023-2024 AUDITED ACTUAL	Estimated Actual 2024-2025	Amended Budget 2024-2025	2025-2026 BUDGET
54120	Special Patrols				
54120-170	School Resource Officer	330,186	513,835	513,835	578,460
54120-186	Longevity	1,250	1,900	1,900	2,100
54120-187	Overtime Pay	1,406	0	0	0
54120-201	Social Security	20,008	31,980	31,980	36,000
54120-203	Extension Service Medicare	4,679	7,480	7,480	8,420
54120-204	Pensions	24,291	38,680	38,680	43,545
54120-205	Employee and Dependent Insurance	60,072	93,700	93,700	81,475
54120-206	Life Insurance	231	430	430	0
54120-209	Disability Insurance	1,134	2,022	2,055	0
54120-451	Uniforms	0	1,714	0	0
54120-509	Refunds	0	58,259	0	0
54120-718	Motor Vehicles	187,030	0	0	0
54120-799	Other Equipment	0	0	59,940	0
	Total Special Patrols	630,287	750,000	750,000	750,000
54160	Adm of Sexual Offender Reg				
54160-599	Other Charges	0	0	1,000	2,000
54160-709	Data Processing Equipment	0	2,481	3,000	0
	Total Admin of Sexual Offender Reg	\$0	\$2,481	\$4,000	\$2,000
54210	Jail				
54210-103	Assistant(s)	45,995	48,815	48,815	55,300
54210-105	Supervisor/Director	64,537	66,485	66,485	73,145
54210-140	Salary Supplements (Holiday Pay)	31,967	48,000	48,000	48,000
54210-160	Guards	669,224	731,655	931,655	1,079,120
54210-162	Clerical Personnel	41,552	43,465	43,465	47,790
54210-186	Longevity	3,600	3,050	3,050	3,500
54210-187	Overtime	160,150	120,000	120,000	120,000
54210-201	Social Security	61,901	78,215	78,215	91,255
54210-203	Extension Service Medicare	14,477	18,295	18,295	21,345
54210-204	Pensions	75,206	94,610	94,610	110,390
54210-205	Employee and Dependent Insurance	136,481	218,000	218,000	223,530
54210-307	Communication	3,574	3,247	5,000	5,000
54210-312	Contracts with Private Agencies	2,010	2,680	2,700	2,700
54210-312	Contracts with Private Agencies - Fire Alarm	0	0	2,700	2,700
54210-317	Data Processing	15,189	24,235	20,000	27,000
54210-322	Evaluation and Testing	6,371	5,630	7,000	7,000
54210-334	Maintenance Agreements	0	0	1,500	1,500
54210-336	Maintenance & Repair - Equipment	11,956	20,431	18,240	25,000
54210-337	Maintenance & Repair - Office Equipment	1,511	923	2,000	2,000
54210-338	Maintenance & Repair - Vehicles	952	2,004	6,000	6,000
54210-340	Medical and Dental Services	291,432	305,739	325,000	325,000
54210-347	Pest Control	385	495	600	600
54210-348	Postal Charges	1,287	915	1,800	1,800
54210-350	Internet Connectivity	1,371	1,300	1,300	1,300
54210-355	Travel	3,049	1,275	3,000	3,500
54210-359	Disposal Fees	5,594	5,766	6,500	6,500
54210-415	Electricity	51,936	50,364	70,000	55,000
54210-422	Food Supplies	326,441	356,574	310,000	350,000
54210-434	Natural Gas	30,342	28,012	40,000	35,000
54210-435	Office Supplies	5,265	7,715	6,741	7,500
54210-441	Prisoners Clothing	9,156	10,015	11,323	10,000
54210-451	Uniforms	3,502	7,400	8,432	10,000
54210-454	Water and Sewer	35,355	35,472	45,000	40,000
54210-499	Other Supplies and Materials	36,469	38,980	39,376	45,700
54210-509	Refunds	454	0	0	0
54210-511	Vehicle and Equipment Insurance	0	0	1,800	1,800
52410-524	Inservice/Staff Development	200	560	750	750
52410-599	Other Charges	230	0	0	1,000
54210-719	Office Equipment	308	2,386	2,389	3,500

		2023-2024 AUDITED ACTUAL	Estimated Actual 2024-2025	Amended Budget 2024-2025	2025-2026 BUDGET
54320	Jail - continued				
54210-790	Other Equipment	7,176	20,791	19,299	20,000
	Total Jail	\$2,156,605	\$2,403,499	\$2,629,040	\$2,871,225
	Rural Fire Protection				
54320-196	In-Service Training	50	30	100	900
54320-316	Contributions	0	0	0	40,000
54320-322	Evaluation and Testing	0	0	500	500
54320-336	Maintenance and Repair Services - Equip	2,879	2,394	3,000	3,000
54320-338	Maintenance and Repair Services - Vehicles	22,239	32,826	39,000	45,000
54320-353	Tow in Services	460	0	2,000	2,000
54320-399	Other Contracted Services	215,000	40,000	45,000	0
54320-412	Diesel Fuel	4,324	4,055	9,500	9,000
54320-415	Electricity	16,203	16,457	20,000	22,000
54320-425	Gasoline	816	521	1,000	750
54320-434	Natural Gas	7,091	8,125	10,000	9,500
54320-454	Water and Sewer	3,008	2,375	4,000	4,000
54320-499	Other Supplies and Materials	1,433	2,658	3,500	2,500
54320-503	Excess Risk Insurance	8,390	8,633	9,000	9,000
54320-511	Vehicle and Equipment Insurance	22,772	35,536	35,536	45,000
54320-790	Other Equipment	16,026	3,183	3,500	3,500
	Total Rural Fire Protection	\$320,691	\$156,793	\$185,636	\$196,650
54410	Civil Defense				
54410-105	Supervisor/Director	79,893	84,700	84,700	88,070
54410-161	Secretary	40,349	41,570	41,570	43,885
54410-169	Part-Time Personnel	47,520	61,140	61,140	64,316
54410-186	Longevity	1,800	2,150	2,150	2,300
54110-189	Other Salaries and Wages	94,923	111,140	111,140	104,510
54410-201	Social Security	16,063	18,645	18,645	18,795
54410-203	Extension Service Medicare	3,757	4,365	4,365	4,395
54410-204	Pensions	16,272	20,445	20,445	17,910
54410-205	Employee and Dependent Insurance	35,426	45,350	45,350	48,375
54410-307	Communication	8,959	9,055	10,250	10,250
54410-317	Data Processing Services	4,618	5,484	6,500	0
54410-320	Dues and Memberships	549	475	750	600
54410-322	Evaluation and Testing	173	0	250	250
54410-334	Maintenance Agreements	994	900	1,000	1,000
54410-336	Maintenance & Repair - Equipment	3,136	1,987	3,000	4,000
54410-337	Maintenance & Repair - Office Equipment	57	0	400	400
54410-338	Maintenance & Repair - Vehicles	12,378	12,159	14,000	15,000
54410-348	Postal Charges	214	190	350	300
54410-350	Internet Connectivity	2,163	2,194	2,500	2,500
54410-353	Towing Services	0	0	1,000	1,000
54410-355	Travel	406	2,761	4,000	3,500
54410-412	Diesel Fuel	3,925	2,751	5,500	5,000
54410-425	Gasoline	4,074	4,985	5,500	5,000
54410-435	Office Supplies	986	1,193	1,200	1,500
54410-451	Uniforms	3,889	2,569	4,000	4,000
54410-499	Other Supplies and Materials	0	0	41,930	102,930
54410-511	Vehicle and Equipment Insurance	10,473	17,263	17,263	23,000
54410-524	Inservice/Staff Development	1,400	2,530	4,000	3,500
54410-599	Other Charges	8,697	4,340	6,000	6,000
54410-711	Furniture and Fixtures	438	845	800	800
54410-718	Motor Vehicles	0	0	0	0
54410-719	Office Equipment	965	175	1,200	5,000
54410-790	Other Equipment	25,353	31,933	32,800	35,000
	Total Civil Defense	\$429,850	\$493,294	\$553,698	\$623,086

		2023-2024 AUDITED ACTUAL	Estimated Actual 2024-2025	Amended Budget 2024-2025	2025-2026 BUDGET
54490	Other Emergency Management				
54490-358	Remittance of Revenue Collected	1,747	0	0	0
54490-399	Other Contracted Services	0	0	5,000	5,000
54490-499	Other Supplies & Materials	10,964	4,000	5,000	5,000
54490-599	Other Charges	0	0	0	0
	Total Other Emergency Management	\$12,711	\$4,000	\$10,000	\$10,000
54610	County Coroner/Medical Examiner				
54610-103	Assistant(s)	224	600	2,500	1,000
54610-105	Supervisor/Director	0	0	0	0
54610-201	Social Security	14	37	160	65
54610-203	Extension Service Medicare	3	9	40	20
54610-204	Pensions	17	45	190	80
54610-317	Data Processing Services	972	860	1,500	0
54610-341	Pauper Burials	300	600	600	600
54610-355	Travel	0	0	0	0
54610-399	Other Contracted Services	88,240	105,000	105,000	105,000
54610-790	Other Equipment	121	1,000	1,000	1,000
	Total County Coroner/Medical Examiner	\$89,891	\$108,151	\$110,990	\$107,765
54710	Public Safety Grants				
54710-399	Other Contracted Services	15807	22830	88,215	0
	Total Public Safety Grants	15,807	22,830	88,215	-
54900	Other Public Safety				
54900-307	Communication	624	626	660	660
	Total Other Public Safety	\$624	\$626	\$660	\$660
55110	Local Health Center				
55110-307	Communication	8,333	8,383	8,350	9,700
55110-309	Contracts with Government Agencies	19,872	20,100	20,100	20,100
55110-312	Contracts with Private Agencies (Lawn Care)	2,745	2,580	1,760	1,760
55110-320	Dues and Memberships	375	375	400	400
55110-322	Evaluation and Testing	0	0	0	0
55110-328	Janitorial Services	0	0	0	0
55110-336	Maintenance and Repair Services - Equipment	0	0	300	300
55110-337	Maintenance and Repair Services - Office Equipment	0	0	300	300
55110-347	Pest Control	420	385	500	500
55110-348	Postal Charges	0	0	100	100
55110-350	Internet Connectivity	0	1,320	1,350	0
55110-359	Disposal Fees	1,319	2,425	1,920	1,920
55110-413	Drugs and Medical Supplies	2,044	0	300	300
55110-415	Electricity	33,686	26,166	40,000	40,000
55110-434	Natural Gas	55	133	1,000	1,000
55110-435	Office Supplies	78	46	1,000	1,000
55110-454	Water and Sewer	857	1,006	950	950
55110-499	Other Supplies & Materials	470	932	5,139	4,321
55110-506	Liability Insurance	0	0	900	900
55110-599	Other Charges	303	423	500	500
55110-707	Building Improvements	0	0	2,000	2,000
55110-711	Furniture & Fixtures	0	0	1,000	1,000
55110-790	Other Equipment	0	0	800	800
	Total Local Health Center	\$70,557	\$64,274	\$88,669	\$87,851

		2023-2024	Estimated	Amended	2025-2026
		AUDITED	Actual	Budget	BUDGET
		ACTUAL	2024-2025	2024-2025	
55120	Rabies and Animal Control				
55120-103	Assistant(s)	46,197	48,990	48,990	50,920
55120-186	Longevity Pay	600	650	650	700
55120-187	Overtime Pay	703	3,000	3,000	3,000
55120-201	Social Security	2,806	3,265	3,265	3,390
55120-203	Extension Service Medicare	656	765	765	795
55120-204	Pensions	3,562	3,950	3,950	4,100
55120-205	Employee and Dependent Insurance	13,793	14,920	14,920	15,905
55120-307	Communication	1,899	970	400	1,700
55120-309	Contracts with Government Agencies	22,804	29,000	29,000	29,000
55120-317	Data Processing	813	1,760	923	0
55120-338	Maintenance and Repair Services - Vehicle	1,610	1,900	5,600	5,600
55120-350	Internet	0	1,342	1,300	1,300
55120-353	Towing Service	0	0	0	0
55120-425	Gasoline	2,902	2,306	5,000	5,000
55120-450	Tires and Tubes	0	0	1,000	1,000
55120-451	Uniforms	0	0	700	700
55120-499	Other Supplies and Materials	553	527	900	900
55120-511	Vehicle and Equipment Insurance	685	871	871	871
55120-790	Other Equipment	0	0	2,000	2,000
	Total Rabies and Animal Control	\$99,583	\$114,216	\$123,234	\$126,881
55130	Ambulance Service				
55130-105	Supervisor/Director	74,381	78,855	78,855	82,005
55130-119	Accountants/Bookkeepers	39,166	40,350	40,350	42,590
55130-133	Paraprofessionals	1,746,109	2,035,500	2,283,030	2,500,190
55130-169	Part time Personnel	0	0	0	380,645
55130-186	Longevity Pay	5,600	6,150	6,150	5,850
55130-196	Inservice	0	20,000	20,000	20,000
55130-201	Social Security	109,093	150,565	150,565	187,940
55130-203	Extension Service Medicare	26,443	35,215	35,215	43,955
55130-204	Pensions	128,129	153,500	153,500	198,360
55130-205	Employee and Dependent Insurance	275,548	331,590	331,590	402,499
55130-302	Advertising	93	33	100	100
55130-307	Communication	8,105	7,660	8,000	8,000
55130-309	Contracts with Government Agencies	5,500	5,500	5,500	5,500
55130-312	Contracts with Private Agencies	41,829	33,665	78,000	78,000
55130-317	Data Processing	5,151	7,783	6,300	1,700
55130-320	Dues and Memberships	800	835	1,000	1,000
55130-322	Evaluation and Testing	3,261	2,840	3,500	3,750
55130-333	Licenses	3,145	2,998	3,200	3,200
55130-334	Maintenance Agreements	245	371	600	600
55130-335	Maintenance and Repair Services - Building	277	86	1,000	1,000
55130-336	Maintenance and Repair Services - Equipment	6,990	8,251	10,500	10,500
55130-337	Maintenance and Repair Services - Office Equipment	0	0	500	500
55130-338	Maintenance and Repair Services - Vehicles	32,240	29,982	42,000	50,000
55130-347	Pest Control	805	720	840	840
55130-348	Postal Charges	179	179	180	180
55130-350	Internet Connectivity	2,690	2,690	3,000	3,000
55130-353	Towing Services	315	125	400	400
55130-355	Travel	3,112	3,555	4,000	4,000
55130-356	Tuition	0	20,303	30,000	20,000
55130-359	Disposal Fees	1,224	1,543	2,500	2,500
55130-399	Other Contracted Services	61,158	59,625	60,000	60,000
55130-410	Custodial Services	498	507	1,000	1,000
55130-412	Diesel Fuel	212	250	250	350
55130-413	Drugs and Medical Supplies	123,371	129,649	125,000	135,000
55130-415	Electricity	15,453	16,078	24,000	24,000
55130-425	Gasoline	68,589	65,922	75,000	75,000

		2023-2024 AUDITED ACTUAL	Estimated Actual 2024-2025	Amended Budget 2024-2025	2025-2026 BUDGET
Ambulance Service - continued					
55130-434	Natural Gas	5,051	4,832	6,000	6,000
55130-435	Office Supplies	884	896	1,200	1,200
55130-450	Tires and Tubes	5,488	6,014	6,500	6,500
55130-451	Uniforms	5,772	7,626	8,100	9,000
55130-454	Water and Sewer	1,019	688	1,600	1,250
55130-499	Other Supplies and Materials	595	0	0	0
55130-509	Refunds	2,258	6,332	7,000	7,000
55130-511	Vehicle and Equipment Insurance	20,324	24,073	24,073	25,000
55130-524	Inservice/Staff Development	6,061	6,620	7,500	7,500
55130-711	Furniture and Fixtures	2,860	2,545	2,900	3,500
55130-718	Motor Vehicles	0	0	50	50
55130-719	Office Equipment	5,476	219	900	2,000
55130-790	Other Equipment	15,760	8,271	8,500	24,000
	Total Ambulance Service	\$2,861,259	\$3,320,991	\$3,659,948	\$4,447,154
55150 Maternal and Child Health Services					
55150-309	Contracts with Government Agencies	6,500	9,000	9,000	0
55150-316	Contributions	0	0	0	9,008
	Total Maternal and Child Health Services	\$6,500	\$9,000	\$9,000	\$9,008
55190 Other Local Health Services					
55190-133	Paraprofessionals	129,936	192,900	192,900	196,920
55190-161	Secretary(s)	37,608	39,250	39,250	43,380
55190-186	Longevity	1,000	1,550	1,550	1,700
55190-201	Social Security	9,974	14,570	14,570	15,005
55190-203	Extension Service Medicare	2,332	3,460	3,460	3,510
55190-204	Pensions	12,641	17,610	17,610	18,150
55190-205	Employee and Dependent Insurance	59,340	76,636	76,636	79,595
55190-206	Life Insurance	143	143	0	0
55190-209	Disability Insurance	563	563	0	0
55190-322	Evaluation and Testing	0	165	500	500
55190-355	Travel	823	708	3,000	3,000
55190-499	Other Supplies and Materials	0	0	4,600	4,600
55190-599	Other Charges	0	0	1,000	1,000
	Total Other Local Health Services	\$254,360	\$347,555	\$355,076	\$367,360
55310 Regional Mental Health Center					
55310-309	Contracts with Government Agencies	0	0	0	0
55310-316	Contributions	0	0	0	0
	Total Regional Mental Health Center	\$0	\$0	\$0	\$0
55590 Other Local Welfare Services					
55590-316	Contributions	0	10,000	30,000	294,007
	Total Other Local Welfare Services	\$0	\$10,000	\$30,000	\$294,007
55900 Other Public Health and Welfare					
55900-312	Contracts with Private Agencies	51,240	51,240	51,240	51,240
55900-316	Contributions	45,000	50,000	50,000	52,500
	Total Other Public Health and Welfare	\$96,240	\$101,240	\$101,240	\$103,740
56300 Senior Citizen Assistance					
56300-316	Contributions	90,800	\$95,800	95,800	105,800
	Total Senior Citizen Assistance	\$90,800	\$95,800	\$95,800	\$105,800

		2023-2024 AUDITED ACTUAL	Estimated Actual 2024-2025	Amended Budget 2024-2025	2025-2026 BUDGET
56500	Libraries				
56500-103	Assistant(s)	32,304	42,885	42,885	45,945
56500-105	Supervisor/Director	56,909	60,345	60,345	62,735
56500-129	Librarians	124,250	104,457	135,480	136,150
56500-169	Part-Time Personnel	62,990	75,598	121,185	127,970
56500-186	Longevity Pay	1,750	1,850	1,850	950
56500-201	Social Security	17,035	17,867	22,430	23,175
56500-203	Extension Service Medicare	3,984	4,178	5,250	5,420
56500-204	Pensions	16,141	16,122	18,045	18,435
56500-205	Employee and Dependent Insurance	38,287	44,510	44,510	47,365
56500-302	Advertising	517	395	395	500
56500-307	Communication	3,978	2,622	3,000	3,000
56500-317	Data Processing Services	3,434	2,190	3,700	3,700
56500-320	Dues and Memberships	572	500	500	500
56500-322	Evaluation and Testing	670	293	300	300
56500-336	Maintenance and Repair Services - Equipment	207	225	250	0
56500-337	Maintenance and Repair Services - Office Equipment	714	500	900	0
56500-347	Pest Control	420	385	420	450
56500-348	Postal Charges	315	626	500	500
56500-350	Internet Connectivity	16,278	6,599	7,000	7,000
56500-351	Rentals	5,242	5,129	5,800	5,800
56500-355	Travel	1,744	0	984	200
56500-359	Disposal Fees	432	432	450	450
56500-415	Electricity	10,917	9,799	12,000	12,000
56500-432	Library Books/Media	19,946	26,334	22,000	22,150
56500-434	Natural Gas	3,165	2,094	3,500	3,500
56500-435	Office Supplies	9,534	4,759	8,500	8,000
56500-437	Periodicals	704	972	500	500
56500-454	Water and Sewer	1,441	1,256	1,500	1,500
56500-499	Other Supplies and Materials	9,231	11,754	10,680	12,500
56500-511	Vehicle Insurance	1,424	1,940	1,940	1,940
56500-524	Inservice/Staff Development	658	0	750	750
56500-599	Other Charges	231	2,410	2,500	2,000
56500-719	Office Equipment	2,673	19,864	3,125	2,000
	Total Libraries	\$448,097	\$468,890	\$543,174	\$557,385
56900	Other Social, Cultural, Recreational				
56900-316	Contributions	100,000	0	0	15,000
	Total Social, Cultural, Recreational	100,000	0	0	15,000
57100	Agricultural Extension Service				
57100-103	Assistant(s)	12,047	12,409	12,409	12,781
57100-105	Supervisor/Director	14,493	15,328	15,628	16,797
57100-161	Secretary(s)	7,743	8,955	8,955	10,259
57100-163	Educational Assistants	12,469	13,443	13,443	14,447
57100-186	Longevity	640	868	858	870
57100-201	Social Security	2,841	3,181	3,181	0
57100-203	Extension Service Medicare	664	744	744	0
57100-204	Pensions	8,908	9,799	9,799	0
57100-205	Health Insurance	7,951	9,953	9,953	0
57100-299	Other Fringe Benefits	0	0	0	19,322
57100-307	Communication	3,243	3,251	3,800	3,800
57100-320	Dues and Memberships	1,723	1,455	3,000	3,000
57100-328	Janitorial Services	0	0	0	0
57100-337	Maintenance & Repair Services - Office Equipment	278	0	1,500	1,500
57100-355	Travel	5,271	4,909	5,500	5,500
57100-410	Custodial Supplies	461	300	1,500	1,500
57100-415	Electricity	8,735	9,000	7,500	8,000
57100-434	Natural Gas	5,061	4,341	5,800	5,800

		2023-2024	Estimated	Amended	2025-2026
		AUDITED	Actual	Budget	
		ACTUAL	2024-2025	2024-2025	BUDGET
Agricultural Extension Service - continued					
57100-435	Office Supplies	1,912	1,254	3,500	3,500
57100-454	Water and Sewer	1,391	1,100	3,600	3,600
57100-499	Other Supplies and Materials	1,146	974	1,000	1,000
57100-719	Office Equipment	975	2,164	2,500	2,500
Total Agricultural Extension Service		\$97,952	\$103,428	\$114,170	\$114,176
57300 Forest Service					
57300-316	Contributions	2,000	2,000	2,000	2,000
Total Forest Service		\$2,000	\$2,000	\$2,000	\$2,000
57500 Soil Conservation					
57500-105	Supervisor/Director	45,063	47,775	47,775	49,690
57500-186	Longevity Pay	1,000	1,000	1,000	1,000
57500-201	Social Security	2,798	3,025	3,025	3,145
57500-203	Extension Service Medicare	654	710	710	735
57500-204	Pensions	3,455	3,660	3,660	3,805
57500-205	Employee and Dependent Insurance	13,083	14,140	14,140	15,045
Total Soil Conservation		\$66,053	\$70,310	\$70,310	\$73,420
58110 Tourism					
58110-302	Advertising	2,000	2,000	2,000	2,000
58110-316	Contributions	46,200	43,000	43,000	73,000
58110-316	Contributions- Non profits	0	15,000	15,000	15,000
58110 -499	Other Supplies and Materials	0	5,000	5,000	5,000
Total Tourism		\$48,200	\$65,000	\$65,000	\$95,000
58130 Housing and Urban Development					
58130-399	Other Contracted Services	30,000	0	0	0
58130-799	Other Capital Outlay	356,598	0	0	0
Total Housing and Urban Development		386,598	0	0	0
58190 Other Economic & Comm Development					
58190-316	Contributions	382,812	382,812	382,812	682,812
58190-399	Other Contracted Services	25,000	0	1,000	0
58190-499	Other Supplies and Materials	0	880	1,000	0
Total Other Economic & Comm Development		\$407,812	\$383,692	\$384,812	\$682,812
58300 Veterans Services					
58300-105	Supervisor/Director	38857	41,205	41,205	42845
58300-169	Part-time Personnel	18558	20,000	27,510	28610
58300-201	Social Security	3560	4,265	4,265	4430
58300-203	Extension Service Medicare	832	1,000	1,000	1040
58300-204	Pensions	2914	3,095	3,095	5360
58300-205	Health Insurance	0	0	-	0
58300-307	Communication	1278	1,280	1,700	1700
58300-316	Contributions	3950	0	-	0
58300-317	Data Processing Services	3424	2,989	4,000	0
58300-320	Dues and Memberships	0	0	900	100
58300-334	Maintenance Agreements	102	94	300	300
58300-337	Maintenance and Repair Services - Office Equipment	0	0	150	0
58300-338	Maintenance and Repair Services - Vehicles	0	0	2,000	0
58300-348	Postal Charges	179	179	500	500
58300-350	Internet Connectivity	857	858	800	900
58300-355	Travel	855	563	2,000	2500
58300-425	Gasoline	0	0	1,500	0
58300-435	Office Supplies	812	1,121	1,500	1500
58300-511	Vehicle and Equipment Insurance	634	797	797	800
58300-719	Office Equipment	2073	1,290	1,500	2500
Total Veteran's Services		\$78,885	\$78,736	\$94,722	\$93,085

		2023-2024 AUDITED ACTUAL	Estimated Actual 2024-2025	Amended Budget 2024-2025	2025-2026 BUDGET
58400	Other Charges				
58400-206	Life Insurance	5308	8,000	8,000	8,000
58400-209	Disability Insurance	27450	25,000	25,000	28,000
58400-210	Unemployment Compensation	5194	5,200	8,400	8,400
58400-215	On-Behalf Payments for OPEB	0	0	5,000	5,000
58400-317	Data Processing	0	0	600	600
58400-506	Liability Insurance	316070	353,928	343,300	390,000
58400-510	Trustee's Commission	284350	302,000	290,000	300,000
58400-513	Workman's Compensation Insurance	215701	220,216	220,386	235,000
58400-515	Liability Claim	1396	0	6,000	6,000
58400-599	Other Charges	11997	4,508	150,000	150,000
58400-715	Land	2	0	0	0
58400-719	Office Equipment	0	0	0	0
	Total Other Charges	\$867,468	\$918,852	\$1,056,686	\$1,131,000
58500	Contributions to Other Agencies				
58500-316	Contributions	580,505	656,489	656,489	673,385
	Total Contributions to Other Agencies	\$580,505	\$656,489	\$656,489	\$673,385
58800	COVID-19 Grant				
58812-499	Other Supplies and Materials	3,734	0	0	0
58812-799	Other Capital Outlay	227,171	0	0	0
58832-302	Tourism - Advertisement	24,500	0	41,583	0
58832-355	Tourism - Travel	0	0	200	0
58832-524	Tourism - Inservice	0	0	1,800	0
58833-799	ARPA - HD Other Capital Outlay	10,055	8,148	465,823	0
58842-302	ARPA #B - BRC Advertising	0	0	6,650	0
58842-309	ARPA #B - BRC Contracts with Government Agencies	0	0	6,000	0
58842-317	ARPA #B - BRC Data Processing Services	0	0	4,800	0
58842-599	ARPA #B - BRC Other Charges	0	0	13,000	0
58842-711	ARPA #B - BRC Furniture and Fixtures	0	0	11,800	0
58842-719	ARPA #B - BRC Office Equipment	0	0	57,750	0
	Total COVID-19 Grant	\$265,460	\$8,148	\$609,406	\$0
99100	Operating Transfers Out				
99100-590	Operating Transfers Out	841,829	1,253,190	1,300,000	1,500,000
	Total Operating Transfers Out	\$841,829	\$1,253,190	\$1,300,000	\$1,500,000
TOTALS	Total General Fund	20,518,758	22,117,256	24,412,489	26,286,792
	Net Change in Fund Balance	2,390,821	1,482,701		-1,793,084
	Fund Balance July 1	22,926,120	25,316,941		26,799,642
	Fund Balance June 30	\$25,316,941	\$26,799,642		\$25,006,558

		2023-2024	Estimated	Amended	
		AUDITED	Actual	Budget	2025-2026
		ACTUAL	2024-2025	2024-2025	BUDGET
42600	Fines, Forfeitures and Penalties				
42610	Fines	16,591	35,826	25,000	35,000
42600	Total Fines, Forfeitures and Penalties	16,591	35,826	25,000	35,000
Total Revenues		\$16,591	\$35,826	\$25,000	\$35,000
53500	Juvenile Court				
53500-317	Data Processing	3,000	3,000	3,000	3,000
53500-499	Other Supplies and Materials	523	0	1,500	500
53500-510	Trustee's Commission	162	358	250	350
53500	Total Expenditures Juvenile Services	3,685	3,358	4,750	3,850
Transfers Out					
99100-590	Transfers to Other Funds	45,000	45,000	45,000	30,000
99100	Total Transfers to Other Funds	45,000	45,000	45,000	30,000
Total Expenditures		\$48,685	\$48,358	\$49,750	\$33,850
Net Change in Fund Balance		-32,094	-12,532		1,150
Beginning Fund Balance 7/1		\$54,966	\$22,872		\$10,340
Estimated Ending Fund Bal. 6/30		\$22,872	\$10,340		\$11,490

		2023-2024 AUDITED ACTUAL	Estimated Actual 2024-2025	Amended Budget 2024-2025	2025-2026 BUDGET
Charges for Current Services					
43110	Tipping Fees	216,852	303,601	250,000	250,000
43112	Surcharge - Host Agency	579,326	681,375	540,000	570,000
43113	Surcharge - General - Tires	8,198	11,592	7,500	8,000
43190	Other General Service Charges	24,571	26,245	20,000	24,000
	Total Charges for Current Services	828,947	1,022,813	817,500	852,000
Other Local Revenues					
Recurring Items					
44145	Sale of Recycled Materials	611,783	529,407	400,000	500,000
44170	Misc Refunds	0	4,493	0	0
	Total Recurring Items	611,783	533,900	400,000	500,000
Nonrecurring Items					
44530	Sale of Equipment	23,349	0	5,000	5,000
44570	Contributions and Gifts	320,000	320,000	320,000	320,000
	Total Nonrecurring Items	343,349	320,000	325,000	325,000
General Government Grants					
46170	Solid Waste Grants	0	179,796	191,783	0
	Total General Government Grants	0	179,796	191,783	0
Public Works Grants					
46430	Litter Program	42,782	43,567	45,100	45,100
	Total Public Works Grants	42,782	43,567	45,100	45,100
Other State Revenues					
46980	Other State Grants	0	0	0	0
46990	Other State Revenues	21,702	27,267	20,000	20,000
	Total Other State Revenues	21,702	27,267	20,000	20,000
Other Federal Thru State					
47590	Other Federal Thru State	0	0	0	0
	Total Other Federal Thru State	0	0	0	0
Other Sources					
49700	Insurance Recovery	11,562	0	0	0
	Total	11,562	0	0	0
	Total Revenues	\$1,860,125	\$2,127,343	\$1,799,383	\$1,742,100

		2023-2024	Estimated	Amended	2025-2026
		AUDITED	Actual	Budget	
SANITATION MANAGEMENT		ACTUAL	2024-2025	2024-2025	BUDGET
55710-103	Assistant	59,987	67,085	67,085	69,765
55710-105	Supervisor/Director	81,182	86,075	86,075	89,485
55710-141	Assistant Floor	0	0	0	0
55710-145	Equipment Operators - Light	113,420	120,935	120,935	127,570
55710-147	Truck Drivers	103,566	120,910	120,910	128,295
55710-161	Secretary's	35,125	36,365	36,365	38,970
55710-167	Maintenance Personnel	50,272	50,400	50,400	52,420
55710-169	Part-time Personnel	180,606	289,455	289,455	306,710
55710-186	Longevity Pay	2,450	2,750	2,750	3,050
55710-187	Overtime Pay	36,089	35,000	35,000	35,000
55710-201	Social Security	40,155	50,160	50,160	52,780
55710-203	Extension Service Medicare	9,391	11,735	11,735	12,345
55710-204	State Retirement	35,825	38,965	38,965	40,840
55710-205	Employee and Dependent Insurance	91,775	104,357	107,100	113,865
55710-206	Life Insurance	322	383	750	750
55710-209	Disability Insurance	1,474	1,640	1,500	1,600
55710-302	Advertising	1,002	1,020	3,000	3,500
55710-307	Communication	3,775	3,784	5,500	4,000
55710-312	Contracts with Private Agencies	5,911	11,659	10,000	10,000
55710-317	Data Processing	3,119	6,017	6,500	6,500
55710-320	Dues and Memberships	979	739	1,500	1,500
55710-322	Evaluation and Testing	1,378	420	1,500	1,500
55710-329	Laundry Service	2,601	2,827	3,000	3,000
55710-332	Legal Notices, Recording and Court Costs	59	30	500	500
55710-333	Licenses	500	521	750	750
55710-334	Maintenance Agreements	294	341	600	500
55710-335	Maintenance and Repair Services - Buildings	26,726	24,624	30,000	30,000
55710-336	Maintenance and Repair Services - Equip	46,094	49,283	50,000	50,000
55710-338	Maintenance and Repair Services - Vehicles	42,864	9,793	45,000	45,000
55710-347	Pest Control	420	385	450	450
55710-348	Postal Charges	539	597	600	600
55710-349	Printing, Stationary and Forms	52	40	200	200
5571-350	Internet	1,199	1,259	1,199	1,200
55710-351	Rentals	8,000	7,200	8,000	8,000
55710-355	Travel	770	2,724	3,500	5,000
55710-359	Disposal Fees	17,243	19,288	25,000	20,000
55710-360	Brokerage Fees - Recyclables	6,421	8,338	15,000	15,000
55710-399	Other Contracted Services	211,287	205,553	225,800	225,800
55710-410	Custodial Supplies	685	249	750	750
55710-412	Diesel Fuel	49,424	43,203	65,000	65,000
55710-415	Electricity	50,320	50,842	58,500	58,500
55710-422	Food Supplies	366	707	1,500	1,500
55710-424	Garage Supplies	7,076	2,700	10,000	10,000
55710-425	Gasoline	9,208	6,200	6,500	6,500
55710-429	Instructional Supplies and Materials	0	595	1,500	1,500
55710-434	Natural Gas	11,696	6,000	6,000	6,000
55710-435	Office Supplies	1,313	303	1,500	1,500
55710-442	Propane Gas	0	932	2,000	2,000
55710-451	Uniforms	2,247	4,287	4,800	4,800
55710-454	Water and Sewer	12,663	8,200	12,000	9,000
55710-462	Wire	29,307	29,266	30,000	40,000
55710-499	Other Supplies and Materials	9,737	14,093	45,100	45,100

Marshall County, TN
 Solid Waste/Sanitation Fund (116)
 FY 25-26

	2023-2024 AUDITED ACTUAL	Estimated Actual 2024-2025	Amended Budget 2024-2025	2025-2026 BUDGET
55710-506 Liability Insurance	17,093	23,122	23,200	25,000
55710-510 Trustee's Commission	16,895	17,026	17,500	18,000
55710-511 Vehicle and Equipment Insurance	14,014	16,294	16,500	18,000
55710-513 Workman's Compensation Insurance	32,412	33,096	35,000	35,000
55710-515 Liability Claim	3,940	2,600	3,000	3,000
55710-707 Building Improvements	0	0	25,000	25,000
55710-718 Motor Vehicle	0	0	0	0
55710-719 Office Equipment	3,045	1,054	6,500	10,000
55710-733 Solid Waste Equipment	0	116,424	116,424	0
55710-790 Other Equipment	553	0	20,000	20,000
55710-799 Other Capital Outlay	0	123,304	123,304	0
Total Sanitation Management	\$1,494,866	\$1,873,154	\$2,088,362	\$1,912,595
Total Expenditures	\$1,494,866	\$1,873,154	\$2,088,362	\$1,912,595
Net Change in Fund Balance	\$365,259	\$254,189		-\$170,495
Beginning Fund Balance 7/1	\$2,696,700	\$3,061,959		\$3,316,148
Estimated Ending Fund Bal. 6/30	\$3,061,959	\$3,316,148		\$3,145,653

		2023-2024	Estimated	Amended	
		AUDITED	Actual	Budget	2025-2026
		ACTUAL	2024-2025	2024-2025	BUDGET
Fines, Forfeitures and Penalties					
Circuit Court					
42140	Drug Control Fines	912	1,381	2,000	1,400
42141	Drug Court Fees	759	894	900	900
42150	Jail Fees	0	0	0	0
Total Circuit Court		1,671	2,275	2,900	2,300
General Sessions					
42340	Drug Control Fines	3,110	3,232	2,100	3,150
42341	Drug Court Fees	2,749	3,139	2,100	3,000
42350	Jail Fees	24	19	25	25
Total General Sessions		5,883	6,390	4,225	6,175
Other Fines, Forfeitures, and Penalties					
42910	Proceeds From Confiscated Property	821	290	0	0
Total Other Fines, Forfeitures, and Penalties		821	290	0	0
Nonrecurring Items					
44570	Contributions and Gifts	1,232	2,933	1,500	1,500
Total Nonrecurring Items		1,232	2,933	1,500	1,500
Total Revenues		\$9,607	\$11,888	\$8,625	\$9,975
Drug Enforcement					
54150	Confidential Drug Enforcement Payments	0	0	0	0
54150-319	Remittance of Revenues Collected	3,196	3,564	4,000	4,000
54150-499	Other Supplies and Materials	0	0	500	500
54150-510	Trustee's Commission	84	119	200	200
54150-716	Law Enforcement Equipment	0	16,000	25,000	25,000
54150-718	Motor Vehicles	0	0	0	0
Total Drug Enforcement Expenditures		3,280	19,683	29,700	29,700
Total Expenditures		\$3,280	\$19,683	\$29,700	\$29,700
Net Change in Fund Balance		6,327	-7,795		-19,725
Beginning Fund Balance 7/1		99,470	105,797		98,002
Estimated Ending Fund Bal. 6/30		\$105,797	\$98,002		\$78,277

	2023-2024 AUDITED ACTUAL	Estimated Actual 2024-2025	Amended Budget 2024-2025	2025-2026 BUDGET	
Current Property Taxes					
40110	Current Property Tax	520,135	517,261	506,706	1,117,505
40120	Trustee's Collections - Prior Year	9,300	11,109	10,500	11,000
40125	Trustee's Collections - Bankruptcy	357	0	200	200
40130	Cir Crt/Clk & Master Collections - Pr YR	4,030	3,242	3,800	3,600
40140	Interest and Penalty	2,645	2,265	2,200	2,300
	Total County Property Taxes	536,467	533,877	523,406	1,134,605
County Local Option Taxes					
40240	Wheel Tax	251,748	243,816	235,000	247,640
40280	Mineral Severance Tax	356,736	285,920	368,000	300,000
	Total Statutory Local Taxes	608,484	529,736	603,000	547,640
Other Local Revenues					
44135	Sale of Gasoline	0	0	0	0
44145	Sale of Recycled Materials	2,125	0	0	0
44170	Miscellaneous Refunds	0	0	0	0
	Total Recurring Items	2,125	0	0	0
Nonrecurring Items					
44530	Sale of Equipment	0	0	0	0
44560	Damages Recovered from	0	0	0	0
	Total Nonrecurring Items	0	0	0	0
State of Tennessee					
	Public Works Grants	0	0	0	0
46410	Bridge Program	0	0	478,773	559,091
46420	State Aid Program	3,082,954	266,602	2,823,065	239,027
	Total Public Works Grants	3,082,954	266,602	3,301,838	798,118
Other State Revenues					
46851	State Revenue Sharing - TVA	17,452	17,021	17,400	17,100
46920	Gasoline and Motor Fuel Tax	2,441,324	2,470,729	2,400,000	2,440,576
46925	Hybrid/Electric Registration Fee	9,880	27,610	2,000	26,337
46930	Petroleum Special Tax	22,738	22,738	22,738	22,738
	Total Other State Revenues	2,491,394	2,538,098	2,442,138	2,506,751
Other Sources					
48120	Paving and Maintenance	0	0	0	0
49700	Insurance Recovery	4,000	0	0	0
49800	Transfer In	0	0	0	0
	Total Other Sources	4,000	0	0	0
	Total Revenues	\$6,725,424	\$3,868,313	\$6,870,382	\$4,987,114

		2023-2024	Estimated	Amended	
		AUDITED	Actual	Budget	2025-2026
		ACTUAL	2023-2025	2024-2025	BUDGET
61000	Administration				
61000-101	County Official/Administrative Officer	99,787	104,776	104,776	107,920
61000-103	Assistant	51,501	65,105	65,105	67,065
61000-119	Accountant/Bookkeeper	48,166	103,110	103,110	106,210
61000-140	Salary Supplements	5,800	6,000	6,000	6,000
61000-186	Longevity	1,500	2,550	2,550	2,600
61000-187	Overtime	5,200	5,200	5,200	8,200
61000-201	Social Security	13,111	17,780	17,780	18,480
61000-203	Extension Service Medicare	3,067	4,160	4,160	4,325
61000-204	Pensions	15,897	21,510	21,510	22,350
61000-205	Employee and Dependent Insurance	21,427	39,070	44,670	47,515
61000-206	Life Insurance	0	0	0	0
61000-209	Disability Insurance	0	0	0	0
61000-320	Dues and Memberships	4,147	3,712	5,000	5,000
61000-322	Evaluation and Testing	0	0	0	0
61000-331	Legal Services	0	0	3,000	3,000
61000-332	Legal Notices, Recording and Court Costs	106	62	500	500
61000-336	Maintenance and Repair Services - Equipment	478	67	3,500	3,500
61000-337	Maintenance and Repair Services - Office	1,303	1,221	1,500	1,500
61000-348	Postal Charges	816	876	1,200	1,200
61000-355	Travel	2,881	2,000	2,000	2,000
61000-435	Office Supplies	1,260	989	1,500	1,500
61000-599	Other Charges	505	901	1,000	1,000
61000-719	Office Equipment	300	0	2,200	2,200
	Total Administration	277,252	379,089	396,261	412,065
62000	Highway and Bridge Maintenance				
62000-141	Foreman	177,715	117,940	117,940	121,480
62000-143	Equipment Operators	493,958	510,365	510,365	525,770
62000-147	Truck Drivers	271,178	308,240	308,240	317,560
62000-149	Laborers	128,232	132,115	132,115	136,100
62000-186	Longevity Pay	10,800	9,100	9,450	9,950
62000-187	Overtime Pay	25,946	35,000	35,000	35,000
62000-201	Social Security	67,136	68,855	68,855	71,045
62000-203	Extension Service Medicare	15,701	16,110	16,110	16,615
62000-204	Pensions	83,110	83,290	83,290	85,940
62000-205	Employee and Dependent Insurance	263,025	277,670	277,670	288,888
62000-206	Life Insurance	0	0	0	0
62000-209	Disability Insurance	0	0	0	0
62000-321	Engineering	0	0	3,500	25,000
62000-322	Evaluation and Testing	1,659	1,035	1,035	3,000
62000-402	Asphalt	380,985	425,010	448,995	500,000
62000-408	Concrete	2,000	417	2,000	2,000
62000-409	Crushed Stone	276,518	262,381	300,000	300,000

		2023-2024	Estimated	Amended	
		AUDITED	Actual	Budget	2025-2026
		ACTUAL	2024-2025	2024-2025	BUDGET
62000-420	Fertilizer, Lime, Chemicals, Seed	9,000	9,000	9,000	9,000
62000-426	General Const Material	3,008	5,036	7,200	7,200
62000-436	Other Road Materials - guardrails	0	0	0	100,000
62000-438	Pipe	78,915	79,450	80,000	80,000
62000-443	Road Signs	18,298	18,905	20,000	20,000
62000-444	Salt	14,872	15,190	45,000	20,000
62000-446	Small Tools	0	0	500	500
62000-455	Wood Products	0	0	350	350
Total Highway and Bridge Maintenance		2,322,056	2,375,109	2,476,615	2,675,398
63100	Operation and Maintenance of Equipment				
63100-141	Foreman	61,747	65,815	65,815	67,790
63100-142	Mechanic	142,626	149,765	149,765	154,255
63100-186	Longevity Pay	2,050	2,200	2,200	2,350
63100-187	Overtime Pay	10,864	6,101	6,101	6,101
63100-188	Bonus Payment	0	0	0	0
63100-201	Social Security	13,030	13,885	13,885	14,295
63100-203	Extension Service Medicare	3,047	3,250	3,250	3,345
63100-204	Pensions	16,274	16,795	16,795	17,290
63100-205	Employee and Dependent Insurance	53,739	58,490	58,490	55,280
63100-206	Life Insurance	0	0	0	0
63100-209	Disability Insurance	0	0	0	0
63100-322	Evaluation and Testing	0	456	500	2,000
63100-329	Laundry Service	12,298	11,965	13,000	13,000
63100-412	Diesel Fuel	110,774	104,448	140,000	125,000
63100-418	Equipment Machinery & Parts	186,939	196,520	250,000	250,000
63100-424	Garage Supplies	48,738	47,193	50,000	75,000
63100-425	Gasoline	41,198	40,758	75,000	80,000
63100-433	Lubricants	9,558	14,191	15,000	25,000
63100-446	Small Tools	0	0	1,000	1,000
63100-450	Tires and Tubes	57,857	60,000	60,000	80,000
63100-499	Other Supplies and Materials	28,639	28,244	30,000	30,000
Total Operation and Maintenance of Equipment		799,378	820,076	950,801	1,001,706
65000	Other Charges				
65000-307	Communication	11,493	9,188	11,500	11,500
65000-415	Electricity	9,772	10,888	12,000	12,000
65000-454	Water and Sewer	5,034	5,499	5,500	6,000
65000-506	Liability Insurance	11,158	12,770	13,000	13,500
65000-510	Trustee Commission	41,388	41,322	42,000	45,000
65000-511	Vehicle and Equipment Insurance	43,032	65,720	66,000	69,000
65000-515	Liability Claim	0	0	5,000	4,000
65000-599	Others Charges	0	0	5,000	4,000
Total Other Charges		121,877	145,387	160,000	165,000

		2023-2024	Estimated	Amended	
		AUDITED	Actual	Budget	2025-2026
		ACTUAL	2024-2025	2024-2025	BUDGET
66000	Employee Benefits				
66000-206	Life Insurance	1,042	1,168	1,600	1,300
66000-209	Disability Insurance	5,428	5,500	5,500	6,000
66000-513	Workers Compensation Insurance	49,297	49,751	55,000	53,000
	Total Employee Benefits	55,767	56,419	62,100	60,300
68000	Capital Outlay				
68000-705	Bridge Construction	350	350	478,773	559,091
68000-713	Highway Construction	50,802	90,747	100,000	100,000
68000-714	Highway Equipment	0	0	100,000	100,000
68000-718	Motor Vehicles	0	96,153	50,000	125,000
68000-720	Plant Operation Equipment	1,457	1,566	5,000	5,000
68000-726	State Aid Roads	2,786,332	271,957	2,823,065	239,027
	Total Capital Outlay	2,838,941	460,773	3,556,838	1,128,118
	Total Expenditures	\$6,415,271	\$4,236,853	\$7,602,615	\$5,442,587
	Net Change in Fund Balance	310,153	-368,540		-455,473
	Beginning Fund Balance 7/1	\$1,140,481	\$1,450,634		\$1,082,094
	Estimated Ending Fund Bal. 6/30	\$1,450,634	\$1,082,094		\$626,621

**MARSHALL COUNTY BOARD OF EDUCATION
PROPOSED 2025-2026 BUDGET
REVENUES**

	Actual 2023-2024	Budget 2024-2025	Projected 2024-2025	Budget 2025-2026	
40110	Current Property Tax	9,470,058	9,225,853	9,492,978	9,225,853
40120	Trustee's Collection-Prior Year	169,342	149,934	196,209	149,934
40125	Trustee's Collection-Other	6,798	5,000	-	5,000
40130	Clk/Masters Collections	73,733	51,676	52,875	51,676
40140	Interest/Penalty	48,728	30,513	41,798	30,513
40210	Local Option Sales Tax	5,014,303	4,900,000	5,102,151	4,900,000
40275	Mixed Drink Tax	19,696	20,000	21,193	20,000
41110	Marriage Licenses	2,223	2,000	2,318	2,000
43517	Tuition-After School	211,285	125,000	188,799	125,000
43570	Receipts from Individual Schools	84,676	75,000	87,408	75,000
43583	Criminal Background Fee	474	500	295	500
43990	Other Charges for Services	40,943	40,000	45,645	40,000
44130	Sales of Materials/Supplies	4,946	3,000	4,812	3,000
44170	Misc. Refunds	80,660	80,000	74,180	80,000
44530	Sale of Equipment	22,545	3,000	27,520	3,000
44560	Damages Recovered From Individuals	2,089	1,000	1,813	1,000
44570	Contributions/Gifts	810	-	38,018	-
44990	Other Local Revenues:	-	-	-	-
46510	TISA	38,285,589	40,091,007	40,127,695	40,619,000
46513	TISA On-Behalf Payment	71,897	-	71,089	-
46515	Early Childhood Education	234,974	193,519	252,746	193,519
46550	Driver Education	19,071	15,662	15,662	15,662
46590	Other State Education Funds	646,844	-	-	-
46610	Career Ladder Program	59,813	50,000	59,103	53,512
46790	Other State Vocational Funds	325,044	125,243	309,852	134,060
46851	State Revenue Sharing TVA	190,000	190,000	190,000	190,000
46980	Other State Grants	257,845	-	6,250	-
46990	Other State Revenues	138,253	-	-	-
47143	Special Education Grants	-	-	-	-
47147	Safe and Drug Free School	224,792	-	321,250	-
47710	Public Safety Partnership and Community Policing - COPS	328,456	-	-	-
47309	Covid Grant D	-	-	-	-
49700	Insurance Recovery	181,063	2,000	47,380	2,000
Total Revenues		56,216,950	55,379,907	56,779,039	55,920,229
Total Expenditures		54,554,799	55,352,287	56,706,436	56,770,866
Difference		1,662,151	27,620	72,603	(850,637)
Adjustment to Beginning Fund Bal					
Restricted for Educ-Ext Contract		-	-	-	-
Restricted for Instruc-Career Ladder		(730)	1,203	1,203	1,203
Reserves-Textbooks		202,601	-	-	-
Reserve-Chromebook Insurance		55,675	-	55,675	-
Unassigned Fund Balance		10,071,476	8,789,396	10,344,747	9,549,784
Total Reserves		10,329,022	8,790,599	10,401,625	9,550,987
SHORT(OVER) 3% FUND BALANCE REQUIREMENT		(8,368,350)			(7,846,658)
Maintenance Of Effort		14,994,881	14,574,976	15,099,522	14,574,976
3%= 1,703,126					

REGULAR INSTRUCTION PROGRAM
71100

	Actual 2023-2024	Budget 2024-2025	Projected 2024-205	Budget 2025-2026	Increase (Decrease)
116 Teachers	16,973,522	18,336,620	18,369,036	18,946,169	577,133
117 Career Ladder Program	31,858	29,800	30,800	30,800	-
128 Homebound Teachers	3,510	10,000	10,800	10,000	(800)
163 Educational Assistants	793,679	803,246	767,266	735,976	(31,290)
186 Longevity Pay	189,250	197,400	189,375	200,425	11,050
189 Other Salaries	716,864	752,918	778,789	772,348	(6,441)
195 Substitute Teachers-Certified	16,446	30,000	26,533	30,000	3,467
198 Substitute Teachers-Non-Certified	377,047	180,000	367,253	280,000	(87,253)
201 Social Security	1,088,881	1,261,079	1,166,236	1,302,355	136,119
204 Pensions	1,319,241	1,291,788	1,278,737	1,210,516	(68,222)
207 Medical Insurance	3,515,190	3,959,121	3,983,564	4,248,364	264,800
208 Dental Insurance	11,213	11,856	14,441	14,728	288
210 Unemployment Comp.	9,599	9,972	19,442	9,846	(9,596)
212 Employer Medicare	261,521	294,930	281,853	304,583	22,730
217 Retirement-Hybrid	73,362	72,986	83,691	83,208	(483)
336 Maint/Repairs Equipment	46,813	135,675	54,428	135,675	81,247
355 Travel	3,451	2,000	1,039	-	(1,039)
356 Tuition	2,725	15,000	15,000	15,000	-
399 Other Contracted Services	356,943	43,500	90,619	363,110	272,491
429 Instructional Supplies	443,098	335,950	362,552	321,350	(41,202)
449 Textbooks	273,597	502,601	681,998	200,000	(481,998)
499 Other Supplies and Materials	1,444	-	-	-	-
595 TISA On-Behalf Payments	71,897	-	-	-	-
599 Other Charges	7,661	-	-	-	-
722 Regular Instruction Equipment	131,669	103,000	106,017	103,000	(3,017)
Total	26,720,481	28,379,442	28,679,467	29,317,452	637,985

**ALTERNATIVE INSTRUCTION PROGRAM
71150**

	Actual 2023-2024	Budget 2024-2025	Projected 2024-2025	Budget 2025-2026	Increase (Decrease)
116 Teachers	131,524	136,432	136,431	139,544	3,113
186 Longevity Pay	1,450	1,550	1,550	1,650	100
198 Non-Certified Substitutes	1,125	1,000	1,623	1,000	(623)
201 Social Security	7,590	8,617	7,947	8,816	869
204 Pensions	9,056	8,776	8,776	8,147	(629)
207 Medical Insurance	35,297	37,331	37,575	38,935	1,360
208 Dental Insurance	91	91	109	109	-
210 Unemployment Comp.	45	63	85	63	(22)
212 Employer Medicare	1,775	2,015	1,859	2,062	203
399 Other Contracted	1,104	3,000	586	3,000	2,414
429 Instructional Supplies	400	800	800	800	-
722 Instructional Equipment	1,094	3,000	3,000	3,000	-
Total	190,551	202,675	200,340	207,126	6,786

**SPECIAL EDUCATION PROGRAM
71200**

	Actual 2023-2024	Budget 2024-2025	Projected 2024-2025	Budget 2025-2026	Increase (Decrease)
116 Teachers	1,336,079	1,589,996	1,316,361	1,517,504	201,143
117 Career Ladder Program	5,500	5,500	3,180	3,180	-
128 Homebound Teachers	3,525	6,000	5,505	6,000	495
163 Educational Assistants	531,080	635,204	711,557	663,638	(47,920)
171 Speech Pathologist	205,143	333,011	210,784	340,124	129,340
186 Longevity Pay	30,225	28,900	25,425	27,025	1,600
189 Other Salaries	163	-	-	-	-
195 Substitute Teachers-Certified	1,950	3,500	300	3,500	3,200
198 Substitute Teachers-Non-Certified	43,975	24,000	41,717	24,000	(17,717)
201 Social Security	122,069	162,819	130,249	160,268	30,019
204 Pensions	154,202	172,513	162,275	159,047	(3,228)
207 Medical Insurance	587,649	808,605	688,241	795,354	107,113
208 Dental Insurance	1,902	2,380	2,540	2,780	240
210 Unemployment Comp.	1,507	1,658	2,721	1,742	(980)
212 Employer Medicare	28,691	38,079	30,730	37,482	6,752
217 Retirement-Hybrid	6,191	6,757	6,268	6,732	464
310 Contracts with Other Public Agencies	98,820	-	165,114	-	(165,114)
399 Other Contracted Services	400	-	-	-	-
429 Instructional Supplies	6,000	7,400	24,233	7,000	(17,233)
725 Special Education Equipment	48,208	-	10,000	-	(10,000)
790 Other Equipment	-	1,000	1,000	1,000	-
Total	3,213,278	3,827,321	3,538,200	3,756,375	218,175

VOCATIONAL EDUCATIONAL PROGRAM
71300

	Actual 2023-2024	Budget 2024-2025	Projected 2024-2025	Budget 2025-2026	Increase (Decrease)
116 Teachers	1,164,855	1,278,145	1,207,546	1,291,424	83,878
117 Career Ladder Program	3,000	2,000	2,000	1,000	(1,000)
186 Longevity Pay	11,450	10,850	11,050	9,450	(1,600)
189 Other Salaries	73,062	75,254	75,254	76,759	1,505
195 Substitute Teachers-Certified	300	1,000	1,000	1,000	-
198 Substitute Teachers-Non-Certified	9,570	8,000	9,880	8,000	(1,880)
201 Social Security	73,487	85,265	75,735	86,033	10,298
204 Pensions	91,259	87,751	93,304	80,875	(12,429)
207 Medical Insurance	251,757	250,627	282,403	303,936	21,533
208 Dental Insurance	739	780	958	996	38
210 Unemployment Comp.	522	530	1,049	531	(518)
212 Employer Medicare	17,213	19,941	17,837	20,121	2,283
217 Retirement-Hybrid	4,678	5,327	6,183	6,487	304
336 Maint/Repairs Equipment	-	2,500	430	2,500	2,070
429 Instructional Supplies	36,878	34,800	66,466	34,800	(31,666)
449 Textbooks	-	2,000	2,000	2,000	-
499 Other Supplies and Materials	70	-	-	-	-
599 Other Charges	46	500	500	500	-
730 Vocational Instruction Equip.	116,988	30,000	199,406	30,000	(169,406)
Total	1,855,872	1,895,271	2,053,001	1,956,412	(96,589)

**ATTENDANCE
72110**

	Actual 2023-2024	Budget 2024-2025	Projected 2024-2025	Budget 2025-2026	Increase (Decrease)
105 Supervisor/Director	80,512	47,792	47,791	89,351	41,560
117 Career Ladder	600	600	600	1,600	1,000
130 Social Worker	93,664	183,904	179,690	218,893	39,202
162 Clerical Personnel	64,303	66,227	66,245	67,582	1,337
186 Longevity Pay	3,900	5,900	6,300	8,550	2,250
201 Social Security	11,657	15,874	13,262	23,931	10,669
204 Pensions	13,866	19,202	16,764	28,903	12,139
207 Medical Insurance	24,339	33,173	34,397	41,415	7,018
208 Dental Insurance	137	228	232	274	41
210 Unemployment Comp.	82	168	337	189	(148)
212 Employer Medicare	3,408	4,414	4,215	5,597	1,381
355 Travel	2,421	2,500	2,500	2,500	-
399 Other Contracted Services	28,297	39,340	39,340	39,340	-
499 Other Supplies and Materials	3,290	3,000	3,000	3,000	-
524 Inservice/Staff Dev	772	4,000	4,000	4,000	-
704 Attendance Equipment	-	4,000	4,000	4,000	-
Total	331,247	430,322	422,674	539,124	116,450

**HEALTH SERVICES
72120**

	Actual 2023-2024	Budget 2024-2025	Projected 2024-2025	Budget 2025-2026	Increase (Decrease)
105 Supervisor	122,320	133,865	86,618	88,351	1,733
117 Career Ladder	600	600	600	-	(600)
131 Medical Personnel	317,513	319,998	348,648	349,830	1,182
186 Longevity Pay	3,050	6,100	3,550	4,400	850
201 Social Security	22,848	25,588	25,939	27,440	1,501
204 Pensions	30,191	27,461	34,105	33,194	(912)
207 Medical Insurance	89,391	86,583	67,671	70,119	2,449
208 Dental Insurance	319	319	328	328	-
210 Unemployment Comp.	308	294	656	273	(383)
212 Employer Medicare	6,031	6,677	6,170	6,417	248
217 Retirement-Hybrid	3,048	2,966	3,267	3,305	38
355 Travel	752	1,000	1,171	1,000	(171)
399 Other Contracted Service	-	40,000	40,000	40,000	-
499 Other Supplies and Materials	17,470	13,000	13,000	16,000	3,000
524 Inservice/Staff Development	-	2,000	2,000	2,000	-
599 Other Charges	412	5,000	5,000	5,000	-
735 Health Equipment	8,931	2,000	9,709	2,000	(7,709)
Total	623,185	673,452	648,432	649,658	1,226

**OTHER STUDENT SUPPORT
72130**

	Actual 2023-2024	Budget 2024-2025	Projected 2024-2025	Budget 2025-2026	Increase (Decrease)
117 Career Ladder	1,000	1,000	1,000	1,000	-
123 Guidance Personnel	774,583	811,187	781,701	813,800	32,099
163 Educational Assistants	60,524	67,157	70,368	68,509	(1,860)
186 Longevity Pay	9,950	10,800	10,800	11,200	400
189 Other Salaries/Wages	1,045	2,000	3,063	2,000	(1,063)
201 Social Security	48,886	55,313	50,093	55,584	5,490
204 Pensions	59,952	57,410	60,138	52,849	(7,289)
207 Medical Insurance	200,970	214,500	204,268	214,146	9,878
208 Dental Insurance	456	510	575	612	37
210 Unemployment Comp.	335	363	678	363	(315)
212 Employer Medicare	11,435	12,936	11,719	12,999	1,281
217 Retirement-Hybrid	1,750	1,854	2,679	2,876	197
322 Evaluation and Testing	14,395	15,000	15,000	15,000	-
399 Other Contracted Services	245,258	20,000	47,358	20,000	(27,358)
499 Other Supplies and Materials	4,086	4,125	4,125	4,125	-
524 Inservice/Staff Development	3,562	2,000	3,525	2,000	(1,525)
599 Other Charges	15,507	14,000	14,000	16,000	2,000
790 Equipment	354,086	-	1,442	-	(1,442)
Total	1,807,778	1,290,155	1,282,531	1,293,063	10,532

**REGULAR INSTRUCTION SUPPORT
72210**

	Actual 2023-2024	Budget 2024-2025	Projected 2024-2025	Budget 2025-2026	Increase (Decrease)
105 Supervisor/Director	359,434	452,966	504,920	461,786	(43,133)
117 Career Ladder	4,000	4,000	4,000	4,000	-
129 Librarians	609,642	627,929	630,540	648,440	17,900
161 Secretary	34,295	83,915	83,071	85,591	2,520
186 Longevity Pay	17,475	16,350	20,675	17,000	(3,675)
189 Other Salaries/Wages	25,256	76,366	75,469	80,270	4,801
201 Social Security	63,373	78,215	78,983	80,419	1,436
204 Pensions	77,825	81,685	92,443	77,186	(15,256)
207 Medical Insurance	209,288	256,928	258,251	267,736	9,485
208 Dental Insurance	588	640	766	768	2
210 Unemployment Comp.	407	399	778	420	(358)
212 Employer Medicare	14,835	18,292	18,538	18,808	270
217 Retirement-Hybrid	2,161	2,296	2,914	2,962	48
320 Dues and Memberships	-	-	5,720	-	(5,720)
355 Travel	10,479	3,000	10,200	5,000	(5,200)
399 Other Contracted Services	-	10,200	38,417	10,200	(28,217)
432 Library Books/Media	22,882	23,650	8,149	23,650	15,501
499 Other Supplies and Materials	8,458	8,750	50,000	8,750	(41,250)
524 In Service/Staff Development	32,995	50,000	400	50,000	49,600
790 Equipment	2,443	2,000	2,000	2,000	-
Total	1,495,835	1,797,582	1,886,233	1,844,987	(41,246)

**SPECIAL EDUCATION SUPPORT
72220**

	Actual 2023-2024	Budget 2024-2025	Projected 2024-2025	Budget 2025-2026	Increase (Decrease)
105 Supervisor/Director	85,095	87,618	87,618	89,351	1,733
117 Career Ladder	500	500	500	-	(500)
124 Psychological Personnel	67,817	70,296	-	107,793	107,793
186 Longevity	1,700	1,400	1,400	1,500	100
189 Other Salaries	17,532	-	-	-	-
201 Social Security	5,125	9,877	5,748	12,316	6,568
204 Pensions	10,532	10,167	6,132	11,472	5,340
207 Medical Insurance	21,681	27,484	17,849	27,344	9,495
208 Dental Insurance	-	46	-	-	-
210 Unemployment Comp.	63	42	21	63	42
212 Employer Medicare	2,449	2,316	1,344	2,880	1,536
310 Contracts w private agencies	156,289	80,000	173,710	80,000	(93,710)
355 Travel	-	500	500	500	-
524 Inservice/Staff Development	-	1,000	1,000	1,000	-
Total	368,784	291,247	295,822	334,219	38,397

VOCATIONAL EDUCATION SUPPORT
72230

	Actual 2023-2024	Budget 2024-2025	Projected 2024-2025	Budget 2025-2026	Increase (Decrease)
105 Supervisor/Director	103,207	102,168	107,478	104,058	(3,420)
161 Secretary	32,323	33,298	30,523	33,970	3,447
186 Longevity Pay	650	700	700	1,000	300
201 Social Security	8,070	8,442	7,977	8,620	643
204 Pensions	9,808	9,040	9,169	8,614	(555)
207 Medical Insurance	36,637	38,699	35,699	40,365	4,666
208 Dental Insurance	91	91	100	109	9
210 Unemployment Comp.	42	42	71	42	(29)
212 Employer Medicare	1,888	1,974	1,866	2,016	150
307 Communication	684	3,200	606	3,200	2,594
355 Travel	724	500	709	500	(209)
399 Other Contracted Services	2,715	4,000	3,020	4,000	980
599 Other Charges	453	500	500	500	-
Total	197,292	202,654	198,418	206,994	8,576

**TECHNOLOGY SUPPORT
72250**

	Actual 2023-2024	Budget 2024-2025	Projected 2024-2025	Budget 2025-2026	Increase (Decrease)
105 Supervisor/Director	91,740	94,493	94,493	96,383	1,890
121 Data Processing Personnel	230,057	236,985	236,705	243,448	6,743
186 Longevity Pay	1,550	1,700	1,950	2,150	200
201 Social Security	19,118	20,657	19,829	21,203	1,374
204 Pensions	24,665	24,988	25,460	25,649	188
207 Medical Insurance	61,716	58,457	53,923	60,970	7,047
208 Dental Insurance	228	228	251	274	23
210 Unemployment Comp.	105	147	204	147	(57)
212 Employer Medicare	4,471	4,831	4,638	4,959	321
217 Retirement-Hybrid	966	1,001	948	1,004	56
307 Communication	-	20	-	20	20
336 Maintenance/Repair	13,783	110,000	106,880	110,000	3,120
350 Internet Connectivity	124,223	125,000	124,123	125,000	877
399 Other Contracted Services	11,463	11,500	11,463	11,500	37
471 Software	15,010	30,000	30,000	30,000	-
524 Staff Development	1,186	2,000	2,000	2,000	-
790 Other Equipment	(4,230)	-	-	-	-
Total	596,051	722,007	712,867	734,705	21,838

**BOARD OF EDUCATION
72310**

	Actual 2023-2024	Budget 2024-2025	Projected 2024-2025	Budget 2025-2026	Increase (Decrease)
191 Board/Committee Fees	36,619	39,605	38,706	40,794	2,088
201 Social Security	2,023	2,456	2,027	2,529	502
207 Medical Insurance	-	-	6,162	7,770	1,609
208 Dental Insurance	-	-	46	55	9
210 Unemployment Compensation	-	-	11	21	10
212 Employer Medicare	531	572	538	589	51
320 Dues/Memberships	7,030	7,175	7,175	7,175	-
331 Legal Services	6,692	15,000	13,880	15,000	1,120
355 Travel	313	500	-	1,000	1,000
399 Other Contracted Services	15,250	16,250	32,750	16,250	(16,500)
499 Other Supplies/Materials	-	1,000	485	1,000	515
506 Liability Insurance	123,401	127,745	138,255	158,993	20,738
510 Trustee's Commission	337,853	330,000	621,913	340,000	(281,913)
513 Workman's Comp Insurance	164,164	178,500	181,152	208,325	27,173
524 In Service/Staff Development	2,125	4,000	(709)	7,000	7,709
533 Criminal Investigation of Applicants	14,939	8,000	19,056	8,000	(11,056)
599 Other Charges	1,972	8,000	7,593	8,000	408
Total	712,910	738,803	1,069,039	822,502	(246,537)

DIRECTOR OF SCHOOLS
72320

	Actual 2023-2024	Budget 2024-2025	Projected 2024-2025	Budget 2025-2026	Increase (Decrease)
101 County Official/Adm Officer	153,410	158,012	158,012	160,000	1,988
117 Career Ladder/CEO	1,000	-	-	-	-
161 Secretary	52,000	53,560	53,560	54,640	1,080
186 Longevity Pay	650	700	700	250	(450)
201 Social Security	12,274	13,161	12,623	13,323	700
204 Pensions	14,460	14,111	14,111	13,349	(762)
207 Medical Insurance	36,548	38,823	35,811	40,365	4,554
208 Dental Insurance	388	391	380	391	11
210 Unemployment Comp.	42	63	72	63	(9)
212 Employer Medicare	2,871	3,066	2,952	3,105	153
307 Communication	650	600	800	600	(200)
320 Dues/Memberships	7,143	4,040	7,079	4,040	(3,039)
355 Travel	596	1,000	1,263	1,000	(263)
435 Office Supplies	-	500	85	500	415
524 Staff Development	-	4,000	4,000	4,000	-
599 Other Charges	2,011	1,500	1,500	1,500	-
701 Administrative Equipment	-	1,000	1,775	1,000	(775)
Total	284,042	294,527	294,724	298,126	3,402

**OFFICE OF THE PRINCIPAL
72410**

	Actual 2023-2024	Budget 2024-2025	Projected 2024-2025	Budget 2025-2026	Increase (Decrease)
104 Principals	952,168	970,294	970,359	998,427	28,067
117 Career Ladder Program	6,000	6,000	3,000	6,000	3,000
139 Assistant Principals	1,009,140	1,039,421	1,039,416	1,060,211	20,794
162 Clerical Personnel	732,471	767,094	756,354	782,720	26,366
186 Longevity Pay	35,450	36,050	35,050	36,300	1,250
201 Social Security	160,141	174,769	174,289	178,787	4,498
204 Pensions	192,392	188,192	199,320	180,162	(19,159)
207 Medical Insurance	513,148	541,490	523,388	595,671	72,283
208 Dental Insurance	1,418	1,510	1,856	1,872	16
210 Unemployment Comp.	1,034	1,029	1,780	1,029	(751)
212 Employer Medicare	37,452	40,873	40,762	41,813	1,051
217 Retirement-Hybrid	883	915	938	906	(33)
320 Dues/Memberships	-	2,300	-	2,300	2,300
355 Travel	110	1,000	-	1,000	1,000
399 Other Contracted Services	13,250	13,600	14,650	17,100	2,450
435 Office Supplies	6,049	6,875	6,904	6,875	(29)
599 Other Charges	139,814	150,000	150,000	150,000	-
701 Administrative Equipment	11,914	13,970	13,970	13,970	-
Total	3,812,834	3,955,382	3,932,037	4,075,142	143,105

**FISCAL SERVICES
72510**

	Actual 2023-2024	Budget 2024-2025	Projected 2024-2025	Budget 2025-2026	Increase (Decrease)
105 Supervisor	91,740	94,493	94,493	96,383	1,890
119 Accountants/Bookkeepers	219,100	229,700	225,720	234,260	8,540
186 Longevity	1,350	1,400	1,400	1,450	50
201 Social Security	18,166	20,187	18,938	20,590	1,652
204 Pensions	23,414	24,419	24,121	24,907	786
207 Medical Insurance	70,729	83,501	65,573	66,805	1,233
208 Dental Insurance	137	137	150	164	14
210 Unemployment Comp.	105	147	215	147	(68)
212 Employer Medicare	4,248	4,721	4,429	4,815	386
317 Data Processing Service	58,525	60,317	50,776	61,317	10,541
355 Travel	1,262	500	-	500	500
399 Other Contracted Services	975	1,000	1,168	1,000	(168)
411 Data Processing Supplies	1,955	4,400	4,794	4,400	(394)
435 Office Supplies	16,691	5,000	4,963	5,000	37
524 Staff Development	6,234	4,000	13,385	4,000	(9,385)
701 Administrative Equipment	1,628	5,000	5,000	5,000	-
Total	516,259	538,922	515,126	530,738	15,613

**HUMAN RESOURCES
72520**

	Actual 2023-2024	Budget 2024-2025	Projected 2024-2025	Budget 2025-2026	Increase (Decrease)
105 Supervisor	91,740	94,493	94,493	96,383	1,890
162 Clerical	58,500	60,260	60,260	61,460	1,200
186 Longevity Pay	1,300	1,400	1,400	1,500	100
201 Social Security	8,872	9,681	9,199	9,879	680
204 Pensions	11,366	11,711	11,712	11,951	239
207 Medical Insurance	31,145	33,203	30,914	34,952	4,038
208 Dental Insurance	91	91	100	109	9
210 Unemployment Comp.	42	63	66	63	(3)
212 Employer Medicare	2,075	2,263	2,151	2,310	159
355 Travel	378	750	389	750	361
435 Office Supplies	1,722	2,000	2,000	2,000	-
499 Other Supplies	1,926	2,000	2,000	2,000	-
524 Staff Development	250	1,500	1,500	1,500	-
599 Other Charges	4,125	9,800	9,800	9,800	-
701 Administrative Equipment	380	2,000	2,000	2,000	-
Total	213,912	231,216	227,984	236,657	8,674

**OPERATION OF PLANT
72610**

	Actual 2023-2024	Budget 2024-2025	Projected 2024-2025	Budget 2025-2026	Increase (Decrease)
166 Custodial Personnel	1,123,692	1,249,300	1,221,763	1,296,891	75,128
186 Longevity Pay	16,400	16,750	19,850	22,050	2,200
189 Other Salaries/Wages	89	-	5,175	-	(5,175)
201 Social Security	63,612	78,496	70,340	81,774	11,434
204 Pensions	75,968	94,954	82,632	98,921	16,288
207 Medical Insurance	318,866	367,076	328,233	387,921	59,688
208 Dental Insurance	871	960	980	1,044	64
210 Unemployment Comp.	1,067	1,260	1,888	1,260	(628)
212 Employer Medicare	15,287	18,358	16,917	19,125	2,208
359 Disposal Fees	118,748	109,524	81,394	109,524	28,130
399 Other Contracted Svcs	780	11,000	-	11,000	11,000
410 Custodial Supplies	164,128	170,000	232,661	170,000	(62,661)
415 Electricity	1,142,310	1,185,000	1,317,511	1,245,000	(72,511)
434 Natural Gas	93,335	115,000	171,729	115,000	(56,729)
454 Water and Sewer	231,378	180,500	260,341	190,500	(69,841)
499 Other Supplies/Materials	-	2,000	-	2,000	2,000
501 Boiler Insurance	7,246	7,608	9,321	10,719	1,398
502 Building/Contents Insurance	306,687	322,021	365,908	420,794	54,886
524 Inservice/Staff Dev	-	1,000	-	1,000	1,000
720 Plant Operation Equipment	-	5,000	2,676	5,000	2,324
Total	3,680,464	3,935,806	4,189,319	4,189,523	204

**MAINTENANCE OF PLANT
72620**

	Actual 2023-2024	Budget 2024-2025	Projected 2024-2025	Budget 2025-2026	Increase (Decrease)
105 Supervisor	91,740	94,493	94,493	96,383	1,890
161 Secretaries	40,100	41,320	41,320	42,140	820
167 Maintenance Personnel	573,091	646,965	604,083	659,672	55,589
186 Longevity Pay	6,975	7,500	7,450	8,000	550
189 Other Salaries & Wages	39,469	39,000	16,481	41,500	25,019
201 Social Security	43,658	51,414	45,299	52,557	7,258
204 Pensions	52,800	62,196	54,615	63,577	8,962
207 Medical Insurance	133,741	144,758	133,947	150,958	17,011
208 Dental Insurance	397	410	451	492	41
210 Unemployment Comp.	317	336	665	336	(329)
212 Employer Medicare	10,315	12,025	10,616	12,292	1,675
217 Retirement-Hybrid	53	100	34	100	66
307 Communication	4,654	3,500	4,926	3,500	(1,426)
320 Dues	475	300	475	300	(175)
335 Maint/Repair-Building	543,551	310,000	504,605	310,000	(194,605)
336 Maint/Repair-Equip	12,817	240,000	240,000	240,000	-
355 Travel	1,969	500	2,526	500	(2,026)
399 Other Contracted Services	276,907	259,743	259,743	260,243	500
499 Other Supplies/Materials	2,017	1,000	6,251	1,000	(5,251)
524 Staff Development	1,903	1,000	1,000	1,000	-
599 Other Charges	21	4,000	4,000	4,000	-
701 Admin Equip	13,075	-	-	-	-
717 Maintenance Equipment	4,020	5,000	5,000	5,000	-
Total	1,854,064	1,925,560	2,037,980	1,953,549	(84,431)

**TRANSPORTATION
72710**

	Actual 2023-2024	Budget 2024-2025	Projected 2024-2025	Budget 2025-2026	Increase (Decrease)
105 Supervisor/Director	91,740	94,493	94,493	96,383	1,890
142 Mechanics	154,777	138,709	158,760	159,538	779
146 Bus Drivers	954,783	962,856	955,058	1,031,252	76,193
162 Clerical	38,560	41,320	15,013	42,140	27,127
186 Longevity Pay	22,275	20,650	46,453	25,375	(21,078)
189 Other Salaries & Wages	85,107	84,995	72,381	101,356	28,975
201 Social Security	71,805	83,267	73,409	90,275	16,866
204 Pensions	92,339	99,649	95,024	108,105	13,080
207 Medical Insurance	495,427	531,335	529,876	545,724	15,848
208 Dental Insurance	1,523	1,550	1,804	1,860	56
210 Unemployment Comp.	1,274	1,344	1,974	1,386	(588)
212 Employer Medicare	17,415	19,474	17,825	21,113	3,287
307 Communication	2,119	2,000	1,992	2,000	8
340 Medical & Dental Services	5,700	8,000	4,740	8,000	3,260
355 Travel	2,486	500	-	500	500
399 Other Contracted	31,504	31,000	24,380	31,000	6,620
412 Diesel	237,668	250,000	263,497	250,000	(13,497)
425 Gasoline	76,639	65,000	70,496	65,000	(5,496)
450 Tires and Tubes	59,091	30,000	12,491	30,000	17,509
453 Vehicle Parts	113,949	70,000	113,649	70,000	(43,649)
511 Vehicle & Equip Insurance	71,725	75,311	84,217	96,850	12,633
524 Staff Development	4,925	1,000	7,137	1,000	(6,137)
599 Other Charges	38,694	27,200	52,191	27,200	(24,991)
729 Transportation Equipment	7,446	5,000	5,000	5,000	-
Total	2,678,971	2,644,654	2,701,860	2,811,055	109,195

**CENTRAL AND OTHER SUPPORT
72810**

	Actual 2023-2024	Budget 2024-2025	Projected 2024-2025	Budget 2025-2026	Increase (Decrease)
162 Clerical Personnel	38,940	42,980	42,960	43,820	860
186 Longevity	500	550	550	600	50
201 Social Security	2,269	2,699	2,533	2,754	221
204 Pensions	2,958	3,265	3,263	3,332	68
206 Life Insurance	15,055	18,000	9,409	19,000	9,591
207 Medical Insurance	125,321	138,849	140,800	146,650	5,851
210 Unemployment Comp.	21	21	62	21	(41)
212 Employer Medicare	531	631	592	644	52
299 Other Fringe Benefits	64,180	68,000	48,702	70,000	21,298
307 Communications	957	13,000	1,334	13,000	11,666
348 Postal Charges	5,569	10,000	6,846	10,000	3,154
435 Office Supplies	3,648	5,000	5,000	5,000	-
599 Other Charges	28,576	15,000	16,221	15,000	(1,221)
Total	288,525	317,995	278,272	329,821	51,549

**FOOD SERVICE
73100**

	Actual 2023-2024	Budget 2024-2025	Projected 2024-2025	Budget 2025-2026	Increase (Decrease)
105 Supervisor/Director	3,807	-	-	-	-
162 Clerical	-	-	-	-	-
165 Cafeteria Personnel	5,048	-	-	-	-
189 Longevity	-	-	-	-	-
201 Social Security	549	-	-	-	-
204 Pensions	215	-	-	-	-
207 Medical Insurance	-	-	-	-	-
208 Dental Insurance	-	-	-	-	-
210 Unemployment	11	-	-	-	-
212 Employer Medicare	128	-	-	-	-
422 Food Supplies	4,578	-	-	-	-
Total	14,334	-	-	-	-

**COMMUNITY SERVICES
73300**

	Actual 2023-2024	Budget 2024-2025	Projected 2024-2025	Budget 2025-2026	Increase (Decrease)
105 Supervisor	67,678	-	70,921	-	(70,921)
116 Teachers	116,871	-	131,458	-	(131,458)
163 Educational Assistants	6,718	-	5,394	-	(5,394)
201 Social Security	11,301	-	12,246	-	(12,246)
204 Pensions	13,627	-	14,454	-	(14,454)
210 Unemployment Comp.	58	-	148	-	(148)
212 Employer Medicare	2,643	-	2,864	-	(2,864)
217 Hybrid	664	-	758	-	(758)
399 Other Contracted	-	-	5,306	-	(5,306)
422 Food Supplies	6,420	-	24,123	-	(24,123)
429 Instructional Supplies	-	-	330	-	(330)
499 Other Supplies	796	-	273	-	(273)
599 Other Charges	2,254	-	9,246	-	(9,246)
Total	229,029	-	277,522	-	(277,522)

EARLY CHILDHOOD EDUCATION
73400

	Actual 2023-2024	Budget 2024-2025	Projected 2024-2025	Budget 2025-2026	Increase (Decrease)
116 Teachers	133,056	137,494	112,207	119,324	7,117
163 Educational Assistants	33,029	37,202	43,671	37,948	(5,723)
186 Longevity Pay	1,550	1,650	1,650	350	(1,300)
198 Substitute Teachers-Non-Certified	2,978	1,500	3,113	1,500	(1,613)
201 Social Security	10,039	11,026	9,407	9,866	459
204 Pensions	11,646	11,643	10,860	9,757	(1,102)
207 Medical Insurance	22,584	24,208	31,154	33,017	1,863
208 Dental Insurance	132	137	160	164	5
210 Unemployment Comp.	87	105	215	105	(110)
212 Employer Medicare	2,359	2,579	2,200	2,307	107
429 Instructional Supplies	1,206	2,800	207	2,800	2,593
524 In Service/Staff Development	-	1,500	143	1,500	1,357
722 Regular Instruct. Equipment	-	-	-	-	-
Total	218,668	231,843	214,984	218,638	3,653

CAPITAL OUTLAY
76100

	Actual 2023-2024	Budget 2024-2025	Projected 2024-2025	Budget 2025-2026	Increase (Decrease)
706 Building Construction	116,361	-	-	-	-
707 Building Improvements	-	-	-	-	-
799 Other Capital Outlay	2,004,997	500,000	724,154	250,000	(474,154)
Total	2,121,358	500,000	724,154	250,000	(474,154)

Operating Transfers
99100

	Actual 2023-2024	Budget 2024-2025	Projected 2024-2025	Budget 2025-2026	Increase (Decrease)
590 Transfers Out	529,075	325,450	325,450	215,000	(110,450)
Total	529,075	325,450	325,450	215,000	(110,450)

**MARSHALL COUNTY BOARD OF EDUCATION
SUMMARY OF EXPENDITURES**

	Actual 2023-2024	Budget 2024-2025	Projected 2024-2025	Budget 2025-2026	\$ Increase
71100 Regular Ed. Instruction	26,720,481	28,379,442	28,679,467	29,317,452	637,985
71150 Alternative Ed. Instruction	190,551	202,675	200,340	207,126	6,786
71200 Special Ed. Instruction	3,213,278	3,827,321	3,538,200	3,756,375	218,175
71300 Vocational Ed. Instruction	1,855,872	1,895,271	2,053,001	1,956,412	(96,589)
72110 Attendance	331,247	430,322	422,674	539,124	116,450
72120 Health Services	623,185	673,452	648,432	649,658	1,226
72130 Other Student Support	1,807,778	1,290,155	1,282,531	1,293,063	10,532
72210 Regular Ed Support	1,495,835	1,797,582	1,886,233	1,844,987	(41,246)
72220 Special Ed. Support	368,784	291,247	295,822	334,219	38,397
72230 Vocational Ed Support	197,292	202,654	198,418	206,994	8,576
72250 Technology Support	596,051	722,007	712,867	734,705	21,838
72310 Board of Education	712,910	738,803	1,069,039	822,502	(246,537)
72320 Director of Schools	284,042	294,527	294,724	298,126	3,402
72410 Office of the Principal	3,812,834	3,955,382	3,932,037	4,075,142	143,105
72510 Fiscal Services	516,259	538,922	515,126	530,738	15,613
72520 Human Resources	213,912	231,216	227,984	236,657	8,674
72610 Operation of Plant	3,680,464	3,935,806	4,189,319	4,189,523	204
72620 Maintenance of Plant	1,854,064	1,925,560	2,037,980	1,953,549	(84,431)
72710 Transportation	2,678,971	2,644,654	2,701,860	2,811,055	109,195
72810 Central and Other	288,525	317,995	278,272	329,821	51,549
73100 Food Service	14,334	-	-	-	-
73300 Community Services	229,029	-	277,522	-	(277,522)
76100 Capital Outlay	2,121,358	500,000	724,154	250,000	(474,154)
73400 Early Childhood Education	218,668	231,843	214,984	218,638	3,653
99100 Transfer to Other Funds	529,075	325,450	325,450	215,000	(110,450)
	<u>54,554,799</u>	<u>55,352,287</u>	<u>56,706,436</u>	<u>56,770,866</u>	<u>64,430</u>

Budget Increase

3.94%

0.11%

**Marshall County Board of Education
General Purpose School Fund (141)
2025-2026 Budget Changes**

Increases to Expenses

2% Certified Raise	645,584
2% Classified Raise	153,568
Certified Step Raise	249,208
Classified Step Raise	49,211
Longevity Step Raise	26,312
ISM Grant 25% Salary Costs	67,030
2 Growth Teaching Positions	170,000
Attendance Supervisor (PT to FT)	54,024
TN Teach Back Program	10,000
Edmentum (Alternative School Courseware)	58,610
Virtual School Curriculum	250,000
Virtual School Teacher	85,297
Virtual School Principal Supplement (\$10,000)	11,342
Increase in Nurse Clinic Supplies	3,000
Increase in Board Member Staff Development	3,000
Increase in Substitute Teachers	100,000
5% Medical Insurance Increase	259,458
15% Liability Insurance Increase	185,892
5% Increase in Utilities (Electric and Water)	70,000
Total Increase to GP Budget	2,451,536

Reductions to Expenses/Increases to Revenues

Increase in TISA Funding	(527,993)
Decrease in Textbooks	(452,601)
Decrease in Capital Outlay	(250,000)
Decrease in School Bus	(110,450)
Decrease in Legacy Retirement Rate (6.36% to 5.77%)	(75,921)
Kami PDF Editor	(15,000)
MCHS Teacher	(57,792)
LMS Teaching Assistant	(21,419)
WHES 3 Teaching Assistants	(89,723)

Net Budget Increase (Decrease)

850,637

	2024-2025	2025-2026
	ESTIMATED YEAR END	PROPOSED BUDGET
BEGINNING FUND BALANCE	\$2,304,888.51	\$2,200,729.08
REVENUES		
Children's Lunch-43521	\$513,969.50	\$587,434.75
Adult Lunch-43522	\$41,636.50	\$50,575.00
Breakfast-43523	\$100,697.30	\$111,973.75
A La Carte-43525	\$569,608.80	\$585,800.25
Investment-44110	\$25.32	\$26.00
State Matching-46520	\$26,801.99	\$26,801.99
USDA Lunch-47111	\$1,804,877.30	\$1,878,324.00
USDA Breakfast-47113	\$637,685.20	\$642,075.00
USDA Other-47114	\$18,892.10	\$20,600.00
USDA Commodities	\$274,604.00	\$270,606.89
TOTAL REVENUES	\$3,988,798.01	\$4,174,217.63
EXPENDITURES		
Supervisor	\$86,618.40	\$88,350.77
Clerical	\$98,656.96	\$100,661.36
Cafeteria Personnel	\$1,149,822.34	\$1,248,937.89
Longevity	\$23,625.00	\$25,550.00
Social Security	\$80,178.07	\$90,737.00
State Retirement	\$87,280.05	\$89,078.95
Medical Insurance	\$403,771.05	\$455,337.54
Dental Insurance	\$1,486.56	\$1,504.80
Unemployment Comp.	\$1,964.49	\$2,016.00
Employer Medicare	\$18,924.21	\$21,220.75
Other Fringe Benefits	\$227.81	\$465.00
Communication	\$1,530.00	\$2,040.00
Transportation other than student	\$13,310.70	\$17,020.00
Travel	\$14.43	\$2,500.00
Other Contracted Services	\$45,996.03	\$51,050.00
Food Supplies	\$1,492,994.07	\$1,730,284.76
USDA Commodities	\$274,604.00	\$270,606.89
Office Supplies	\$8,526.91	\$8,100.00
Uniforms	\$723.30	\$2,400.00
In-Service	\$2,710.91	\$8,200.00
Other Supplies	\$173,911.38	\$163,324.05
Food Service Equipment	\$126,080.77	\$86,000.00
TOTAL EXPENDITURES	\$4,092,957.44	\$4,465,385.76
INCREASE/DECREASE	-\$104,159.43	-\$291,168.13
ENDING FUND BALANCE	\$2,200,729.08	\$1,909,560.95

		2023-2024 AUDITED ACTUAL	Estimated Actual 2024-2025	2025-2026 BUDGET
Local Taxes:				
40110	Current Property Taxes	0	0	0
40120	Trustee Collections prior yr	0	0	0
40125	Trustee Collections - Bankruptcy	0	0	0
40130	Cir Clk/Clerk & Master Collections	0	0	0
40140	Interest & Penalty	0	0	0
	Total Local Taxes	0	0	0
County Local Option Taxes:				
40210	Local Option Sales Tax	4,556,906	4,500,316	4,400,000
40240	Wheel Tax - SCHLS	1,342,656	1,346,689	1,330,000
40266	Litigation Tax - Jail, Wrkhs, Crthouse	0	0	0
	Total Local Option Taxes	5,899,562	5,847,005	5,730,000
Other Local Revenues				
44110	Interest Earned	0	0	0
44170	Misc Refunds	0	0	0
	Total Other Local Revenues	0	0	0
State Of Tennessee				
46851	State Revenue Sharing - TVA	0	0	0
	Total State of TN	0	0	0
Other Gov and Citizens Groups				
48130	Contributions	0	0	0
	Total Other Gov and Citizens Groups	0	0	0
Other Sources:				
49400	Refunding Debt Issued	0	0	0
49410	Premiums on Debt Issued	0	0	0
49800	Operating Transfers (General Fund)	0	0	0
	Total Other Sources	0	0	0
	Total Estimated Revenue & Other Sources	\$5,899,562	\$5,847,005	\$5,730,000
General Govt				
82110-601	Principal on Bond	0	0	0
82110-602	Principal on Note	0	0	0
	Total General Govt	0	0	0
Hwy and Streets				
82120-601	Principal on Bonds	0	0	0
82120-602	Principal on Notes	0	0	0
	Total Highway and Streets	0	0	0
Education				
82130-601	Principal on Bond	830,000	850,000	875,000
82130-602	Principal on Notes	129,727	0	0
82130-610	Principal on Capital Leases	0	0	0
	Total Education	959,727	850,000	875,000
Interest on Debt				
General Govt				
82210-603	Interest on Bond	0	0	0
82210-604	Interest on Note	0	0	0
	Total General Govt	0	0	0

	2023-2024 AUDITED ACTUAL	Estimated Actual 2024-2025	2025-2026 BUDGET
Highway and Streets			
82220-603 Interest on Bond	0	0	0
82220-604 Interest on Note	0	0	0
Total Highway and Streets	0	0	0
Education			
82230-603 Interest on Bond	599,513	577,502	554,752
82230-604 Interest on Note	0	0	0
82230-611 Interest on Capital Leases	0	0	0
Total Education	599,513	577,502	554,752
Other Debt Service			
General Government			
82310-312 Contracts with Private Agencies	0	0	0
82310-510 Trustee's Commission	0	0	0
82310-606 Other Debt Issuance Charges	0	0	0
82310-699 Other Debt Service	0	0	0
Total General Govt	0	0	0
Highway and Streets			
82320-312 Contracts with Private Agencies	0	0	0
82320-606 Other Debt Issuance Charges	0	0	0
Total Highway and Streets	0	0	0
Education			
82330-312 Contracts with Private Agencies	2,120	2,170	2,500
82330-510 Trustee' Commission	59,289	55,225	60,000
82330-606 Other Debt Issuance Charges	3,000	3,480	3,600
Total Education	64,409	60,875	66,100
Capital Projects - Donated			
95100-316 Contributions	3,123,008	4,275,300	0
Total Capital Projects - Donated	3,123,008	4,275,300	0
Total Debt Service	\$4,746,657	\$5,763,677	\$1,495,852
Net Change in Fund Balance	1,152,905	83,328	4,234,148
Prior Period Adjustment for PU	-6,418,715		
Beginning Fund Balance 7/1	\$13,829,329	\$8,563,519	\$8,646,847
Estimated Ending Fund Bal. 6/30	\$8,563,519	\$8,646,847	\$12,880,995

		2023-2024	Estimated	Amended	
		AUDITED	Actual	Budget	2025-2026
		ACTUAL	2024-2025	2024-2025	BUDGET
Other Sources					
49800	Operating Transfers In	1,184,278	253,190	300,000	1,500,000
	Total Other Sources	1,184,278	253,190	300,000	1,500,000
Total Revenues		\$1,184,278	\$253,190	\$300,000	\$1,500,000
Highway and Street Capital Projects					
91200-402	Asphalt	0	0	0	0
91200-713	Highway Construction	0	752,401	759,440	1,500,000
91200-713 ADQ	Highway Construction - ADQ TAX	136,320	549,646	549,646	500,000
91200-791	Other Construction	0	0	0	0
	Total Capital Outlay	136,320	1,302,047	1,309,086	2,000,000
Total Expenditures		\$136,320	\$1,302,047	\$1,309,086	\$2,000,000
Excess of Est Revenue over (Under)					
	Est Expenditures	\$1,047,958	(\$1,048,857)		(\$500,000)
Beginning Fund Balance 7/1		\$865,057	\$1,913,015		\$864,158
Estimated Ending Fund Bal. 6/30		\$1,913,015	\$864,158		\$364,158

MARSHALL COUNTY BOARD OF EDUCATION
 PROPOSED 2025 -2026 FUND 177 BUDGET
 EDUCATION CAPITAL PROJECTS

	Actual 2023-2024	Budget 2024-2025	Projected 2024-2025	Budget 2025-2026
46851 State Revenue Sharing TVA	127,757	125,000	127,000	125,000
49800 Transfers In	3,441,008	325,450	4,600,750	215,000
Total Revenues	3,568,765	450,450	4,727,750	340,000
Total Expenditures	3,112,441	450,450	2,929,625	340,000
Difference	456,324	-	1,798,125	-
Fund Balance				
Committed for Education	706,411	706,411	2,504,536	2,504,536
Total Reserves	706,411	706,411	2,504,536	2,504,536

**Education Capital Projects
91300**

	Actual 2023-2024	Budget 2024-2025	Projected 2024-2025	Budget 2025-2026	Increase (Decrease)
706 Building Construction	-	-	1,163,230	-	(1,163,230)
707 Building Improvements	2,727,105	-	-	-	-
722 Regular Instruction Equipment	-	-	1,163,037	-	(1,163,037)
729 Transportation Equipment	385,336	450,450	603,358	340,000	(263,358)
Total	3,112,441	450,450	2,929,625	340,000	(2,589,625)

	2023-2024 AUDITED ACTUAL	Estimated Actual 2024-2025	Amended Budget 2024-2025	2025-2026 BUDGET
Current Property Taxes				
40110	1,197,943	57,134	51,454	616,797
40120	21,476	22,362	23,000	22,000
40125	824	0	400	400
40130	9,306	4,355	8,800	4,400
40140	6,113	4,365	6,000	4,400
	1,235,662	88,216	89,654	647,997
Other Local Revenue				
44530	0	0	0	0
44146	0	0	0	0
44165	0	50,000	50,000	0
	0	50,000	50,000	0
State of Tennessee				
46190	11,283	0	0	0
46290	0	99,500	100,632	0
46390	0	0	0	0
46851	40,298	39,312	40,300	39,300
46980	3,890	5,361	5,361	0
	55,471	144,173	146,293	39,300
Federal Government				
47307	0	0	0	0
47308	0	103	920,275	0
47590	307,169	3,735	3,735	0
	307,169	3,838	924,010	0
Other Government and Citizens Groups				
48610	4,478	3,735	3,735	0
	4,478	3,735	3,735	0
Operating Transfers				
49800	82,389	1,000,000	1,000,000	0
	82,389	1,000,000	1,000,000	0
	\$1,685,169	\$1,289,962	\$2,213,692	\$687,297

		2023-2024	Estimated	Amended	
		AUDITED	Actual	Budget	2025-2026
		ACTUAL	2024-2025	2024-2025	BUDGET
58813	Other Capital Projects - Covid Grant B				
58813-791	Other Construction	0	103	1,020,275	0
	Total Covid-19 Grant B	0	103	1,020,275	0
91130	Public Safety Projects				
91130-718	Motor Vehicles	46,886	99,500	100,632	0
	Total Public Safety Projects	46,886	99,500	100,632	0
91140	Public Health and Welfare Projects				
91140-718	Motor Vehicles	-	0	0	0
91140-790	Other Equipment	-	0	0	0
91140-791	Other Construction	-	0	0	0
	Total Public Health and Welfare Projects	0	0	0	0
91190	Other General Government Projects				
91190-304	Architects	84,859	3,118	30,000	15,000
91190-510	Trustee's Commission	25,188	5,321	35,000	25,000
91190-709	Data Processing Equipment	0	120,585	168,755	81,010
91190-718	Motor Vehicles	324,052	497,696	497,710	314,041
91190-719	Office Equipment	15,181	12,831	12,831	0
91190-731	Voting Machines	222,665	0	0	0
91190-735	Health Equipment	0	0	0	0
91190-790	Other Equipment	7,116	309,367	329,069	19,800
91190-791	Other Construction	297,967	1,044,991	1,423,300	150,000
91190-799	Other Capital Outlay	168,498	13,488	14,488	35,000
	Total Other General Government Projects	1,145,526	2,007,397	2,511,153	639,851
91200	Highway				
91200-714	Highway Equipment	684,453	599,575	625,783	0
		684,453	599,575	625,783	0
	Transfers Out				
99100-590	Operating Transfers Out	0	0	0	0
	Total Transfers Out	0	0	0	0
	Total Expenditures	\$1,876,865	\$2,706,575	\$4,257,843	\$639,851
	Net Change in Fund Balance	-\$191,696	-\$1,416,613		\$47,446
	Beginning Fund Balance 7/1	\$2,941,799	\$2,750,103		\$1,333,490
	Estimated Ending Fund Bal. 6/30	\$2,750,103	\$1,333,490		\$1,380,936

		<u>Request</u>	<u>Total</u>	
91190-304	Architects			
	1) ADA	\$15,000.00		Not spent FY25 ; reduced from \$30,000
			\$15,000.00	
91190-709	Data processing equipment			
	1) County Commission ipads		\$0.00	
	2) Office computer refresh - various		\$26,700.00	
	3) Replace annex 2nd floor server		\$14,000.00	
	4) Election - precinct poll package		\$40,310.00	
	5) Jail - inmate tracking and logging system		\$0.00	
			\$81,010.00	
91190-718	Motor Vehicles			
	1) Ambulance *		\$210,000	
	2) Sheriff- 2 Patrol Cars *		\$104,041	
	3) Codes - truck (new employee)	\$	-	
	4) Maintenance - custodial vehicle	\$	-	
			\$314,041	
91190-719	Office Equipment			
	1) TOP Grant - Library		\$0.00	add later - no amounts
	2) Tech Grant including match		\$0.00	add later - no amounts
			\$0.00	
91190-790	Other Equipment			
	1) EMA - Quick Attack Pumper	\$	-	used
	2) EMA - Panel Truck for SAR team	\$	-	used
	3) EMA - Rescue Truck	\$	-	used
	4) Maintenance - Scissor Lift		\$14,000	
	5) Maintenance - trailer		\$5,800	
			\$19,800	
91190-791	Other Construction			
	1) ADA Construction		\$150,000	reduced; not spent in FY25
			\$150,000	
91190-799	Other Capital Outlay			
	1) Library - parking lot	\$	-	
	2) Library - Brick restoration/retainer wall repair	\$	-	
	3) Jail - flat top grill	\$	18,700	
	4) Jail - commercial washer	\$	16,300	
			\$ 35,000	
	Total Capital Outlay		<u><u>\$614,851</u></u>	

Marshall County Board of Public Utilities

Estimate Revenue & Expenses

For Fiscal Year June 30, 2026

24-25
Adj Budget

24-25
Est

25-26
Budget

REVENUES

Charges for Current Services

204	43114	0000	000	(Sewer) Solid Waste Disposal Fee	109,000.00	112,400.00	109,000.00
204	43130	0000	000	Past Due Collection	0.00	99.63	0.00
204	43191	0000	000	Water Sales	4,000,000.00	5,280,331.14	6,100,000.00
204	43192	0000	000	Penalty/Late Charges	0.00	41,644.97	40,000.00 ¹
204	43193	0000	000	Water Tap Sales	150,000.00	327,000.00	108,000.00 ²
204	43194	0000	000	Service Charge	125,000.00	157,695.62	125,000.00
204	43194	2037	000	Service Charge - Capacity Fee	125,000.00	272,500.00	90,000.00 ²
204	43194	2060	000	Service Charge - Sewer Tap Fees	0.00	2,250.00	0.00 ³
204	43350	0000	000	Copy Fees	0.00	165.00	0.00
Total Charges for Current Services					4,509,000.00	6,194,086.36	6,572,000.00

Other Local Revenues

204	44110	0000	000	Investment Income	20,000.00	21,317.15	20,000.00
204	44110	2046	000	Investment Income-Rev Bond	1,200,000.00	1,504,385.35	1,000,000.00
204	44120	0004	000	Lease/Rental Equipment	0.00	0.00	0.00
204	44130	0000	000	Sale Of Materials And Supplies	0.00	741.07	0.00
204	44145	0000	000	Sale Of Recycled Materials	0.00	0.00	0.00
204	44170	0000	000	Miscellaneous Refunds	0.00	0.00	0.00
204	44180	0000	000	Expenditure Credits	0.00	3,398.11	0.00
204	44180	0004	000	Billed Labor	0.00	94.13	0.00
204	44180	0000	000	Accured Interest	0.00	7,472.53	0.00
204	44510	2046	000	Acc Interest on Debt Issue-S2024	0.00	40,879.01	0.00
204	44530	0000	000	Sale Of Equipment	0.00	6,800.00	0.00
204	44570	2034	000	Contributions From Developers	0.00	370,825.00	0.00
204	44990	0000	000	Other Local Revenue			
Total Other Local Revenues					1,220,000.00	1,955,912.35	1,020,000.00

Federal Government Revenues

204	47401	2036	000	31-A Section A - Arpa	2,821,031.00		
Total Federal Government					2,821,031.00	0.00	0.00

Other Government and Citizens Groups

204	48100	0	0	Other Governments (Chapel Hill 31A)	1,800,000.00		
204	48130	0	0	Contributions			
Total Other Government and Citizen Groups					1,800,000.00	0.00	0.00

Other Sources(non-revenue)

204	49800	0	0	TRANSFERS IN (Adequan Factax -#1)	300,000.00	300,000.00	300,000.00
Total Other Sources(non-revenue)					300,000.00	300,000.00	300,000.00

TOTAL REVENUE					10,350,031.00	8,149,998.71	7,592,000.00
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Marshall County Board of Public Utilities

Estimate Revenue & Expenses

For Fiscal Year June 30, 2026

24-25

Adj Budget

24-25

Est

25-26

Budget

EXPENSES

Page 70

Personal Service

204	58190	0000	103	Assistant(s)	45,500.00	0.00	45,500.00	⁴
204	58190	0000	105	Supervisor/Director	80,000.00	76,462.11	81,000.00	⁵
204	58190	0000	119	Accountants/Bookkeepers	305,000.00	272,561.84	307,000.00	⁵
204	58190	0000	141	Foremen	74,000.00	69,410.60	76,000.00	⁵
204	58190	0000	143	Equipment Operators	49,000.00	46,658.90	52,000.00	⁵
204	58190	0000	149	Laborers	289,000.00	240,598.38	309,000.00	⁵
204	58190	0000	186	Longevity Pay	5,200.00	3,848.92	5,200.00	
204	58190	0000	187	Overtime Pay	55,000.00	32,931.74	55,000.00	
204	58190	0000	188	Bonus Payments	15,000.00	13,310.73	0.00	
204	58190	0000	191	Board & Comm Members Fees	4,600.00	3,500.00	4,600.00	
204	58190	0000	199	Other Per Diem And Fees (On-Call)	5,200.00	5,200.00	5,200.00	

Total Personal Service **927,500.00** **764,483.22** **940,500.00**

Employee Benefits

204	58190	0000	201	Social Security	60,000.00	48,226.03	60,000.00	
204	58190	0000	203	Medicare	15,000.00	11,279.26	15,000.00	
204	58190	0000	204	State Retirement	68,000.00	59,563.64	68,000.00	
204	58190	0000	205	Employee And & Dependent Insuranc	200,000.00	125,360.37	200,000.00	
204	58190	0000	206	Life Insurance	1,000.00	528.26	1,000.00	
204	58190	0000	209	Disability Insurance	3,500.00	2,378.09	3,500.00	

Total Employee Benefits **347,500.00** **247,335.65** **347,500.00**

Contracted Services

204	58190	0000	302	Advertisment/Promotional	5,000.00	500.00	5,000.00	
204	58190	0000	305	Audit Services	20,000.00	18,000.00	18,000.00	
204	58190	0000	306	Bank Charges	500.00	312.83	500.00	
204	58190	0000	307	Communication	6,500.00	5,626.81	6,500.00	
204	58190	0000	308	Consultants	32,000.00	30,420.51	20,000.00	⁶
204	58190	0000	309	Contracts With Govern Agencies	1,574,782.00	1,510,821.01	2,200,000.00	⁷
204	58190	0000	312	Contracts With Private Agencies	27,400.00	24,666.66	30,000.00	
204	58190	0000	317	Data Processing Services	115,100.00	112,910.37	121,000.00	
204	58190	0000	318	Debt Collection Services	500.00	133.90	500.00	
204	58190	0000	320	Dues And Memberships	8,000.00	7,535.08	8,000.00	
204	58190	0000	321	Engineering Services	35,000.00	27,479.04	25,000.00	
204	58190	0000	322	Evaluation And Testing (HR)	600.00	141.50	600.00	
204	58190	0000	323	Explosive And Drilling Services	0.00	0.00	0.00	
204	58190	0000	328	Janitorial Services	0.00	0.00	500.00	⁸
204	58190	0000	330	Lease	22,000.00	0.00	0.00	
204	58190	0000	331	Legal Services	15,000.00	13,875.00	15,000.00	
204	58190	0000	332	Legal Notices, Recording & Cou	4,000.00	3,091.48	3,000.00	
204	58190	0000	333	Licenses	1,014.00	204.00	1,000.00	
204	58190	0000	334	Maintenance Agreements	1,800.00	1,800.00	2,800.00	
204	58190	0000	335	Maint & Repair Svcs - Buildings	15,000.00	10,141.10	13,000.00	
204	58190	0000	336	Maint & Repair Svcs - Equipment	20,000.00	16,484.44	15,000.00	
204	58190	0000	337	Maint & Repair Svcs - Office Equipm	1,000.00	657.19	500.00	

Marshall County Board of Public Utilities

Estimate Revenue & Expenses

For Fiscal Year June 30, 2026

24-25
Adj Budget

24-25
Est

25-26
Budget

204	58190	0000	338	Maint & Repair Srvc - Vehicles	10,000.00	9,682.98	10,000.00
204	58190	0000	347	Pest Control	700.00	696.00	700.00
204	58190	0000	348	Postal Charges	1,500.00	974.95	1,500.00
204	58190	0000	349	Printing, Stationery, And Forms	10,000.00	1,025.00	5,000.00
204	58190	0000	350	Internet Connetivity	7,000.00	5,451.46	7,000.00
204	58190	0000	351	Rentals	30,500.00	29,401.23	20,000.00
204	58190	0000	353	Towing Services	300.00	265.00	300.00
204	58190	0000	355	Travel Expense	11,000.00	9,038.37	11,000.00
204	58190	0000	359	Disposal Fees	1,200.00	216.00	250.00
204	58190	0000	361	Permits	1,550.00	2,550.00	1,550.00
204	58190	0000	364	Development Cost	0.00	0.00	0.00
204	58190	0000	399	Other Services	15,000.00	0.00	0.00
Total Contracted Services					1,993,946.00	1,844,101.91	2,543,200.00
Supplies & Materials							
204	58190	0000	410	Custodial Supplies	1,500.00	664.78	2,315.00
204	58190	0000	412	Diesel Fuel	10,000.00	1,786.34	5,000.00
204	58190	0000	415	Electricity	50,000.00	48,200.88	50,000.00
204	58190	0000	420	Fertilizer, Lime & Seed	2,500.00	690.21	2,500.00
204	58190	0000	425	Gasoline	45,000.00	26,443.56	35,000.00
204	58190	0000	426	General Materials - Line	200,000.00	95,000.00	200,000.00
204	58190	2042	426	General Material- Sewer	25,000.00	20,000.00	25,000.00
204	58190	0500	426	General Material-Leak Prevention	0.00	0.00	20,000.00 ⁹
204	58190	0000	434	Natural Gas	3,900.00	3,435.34	3,900.00
204	58190	0000	435	Office Supplies	7,000.00	5,818.51	7,000.00
204	58190	0000	446	Small Tools	3,500.00	3,011.31	3,500.00
204	58190	0000	450	Tires & Tubes	4,500.00	2,918.40	4,500.00
204	58190	0000	451	Uniforms	5,400.00	5,400.00	8,000.00 ¹⁰
204	58190	0000	454	Water & Sewer	2,400.00	2,097.26	2,400.00
204	58190	0000	456	Gravel & Chert	5,000.00	2,322.55	3,000.00 ¹¹
204	58190	0000	463	Testing	18,000.00	7,193.40	8,000.00
204	58190	0000	499	Other Supplies & Materials	5,300.00	1,849.55	2,500.00
Total Supplies & Materials					389,000.00	226,832.09	382,615.00
Other Charges							
204	58190	0000	503	Excess Risk Insurance	1,500.00	759.00	1,000.00
204	58190	0000	506	Liability Insurance	36,000.00	35,341.18	40,000.00
204	58190	0000	508	Premiums On Corp Surety Bonds	150.00	50.00	150.00
204	58190	0000	509	Refunds	2,500.00	2,039.40	0.00
204	58190	0000	511	Vehicle & Equipment Insurance	13,000.00	10,625.00	13,000.00
204	58190	0000	513	Workers Comp Insurance	13,000.00	10,147.00	13,000.00
204	58190	0000	514	Depreciation Expense	690,000.00	689,261.09	850,000.00
204	58190	0000	524	Inservice/Staff Development	10,000.00	7,820.00	10,000.00
204	58190	0000	530	Fines, Assessments, & Penalties	7,500.00	6,224.40	7,500.00
204	58190	0000	594	Immunizations	300.00	0.00	300.00
204	58190	0000	599	Other Charges	3,000.00	726.15	3,000.00
Total Other Charges					776,950.00	762,993.22	937,950.00

Marshall County Board of Public Utilities

Estimate Revenue & Expenses

For Fiscal Year June 30, 2026

24-25

Adj Budget

24-25

Est

25-26

Budget

Debt Service

204	58190	0000	603	Interest On Bonds	0.00	0.00	0.00
204	58190	2030	603	Interest On Bonds (2016)	98,508.00	98,507.50	92,000.00
204	58190	2046	603	Interest On Bonds (2024)	1,738,025.00	1,738,025.00	1,739,000.00
204	58190	0000	605	Underwriters Discount	0.00	0.00	0.00
204	58190	0000	606	Other Debt Issuance Charges	1,230.00	750.00	1,230.00
204	58190	2920	613	Interest On Other Loans (91-20)	65,838.00	65,664.85	65,000.00
204	58190	0000	699	Bond Administration Fees Expense	1,800.00	1,000.00	1,800.00
Total Debt Service					1,907,201.00	1,903,947.35	1,899,030.00

Capital Outlay

204	58190	0000	707	Building Improvements	0.00	0.00	0.00
204	58190	0000	711	Furniture & Fixtures	0.00	0.00	0.00
204	58190	0000	715	Land	0.00	0.00	0.00
204	58190	0000	718	Motor Vehicles	115,000.00	0.00	120,000.00 ¹²
204	58190	0000	719	Office Equipment	10,000.00	6,806.47	10,000.00 ¹³
204	58190	0000	720	Plant Operation Equipment	300,000.00	0.00	300,000.00 ¹⁴
204	58190	0000	761	Bad Debt Expenses	15,000.00	(0.34)	0.00
204	58190	0000	790	Other Equipment	31,000.00	19,617.33	30,000.00 ¹⁵
204	58190	0000	791	Other Construction	0.00	0.00	0.00
204	58190	2036	791	Other Construction - Hwy 31A	2,535,277.78	0.00	0.00
204	58190	2046	799	Capital Outlay Water Treatment Plant	2,150,000.00	0.00	0.00
Total Capital Outlay					5,156,277.78	26,423.46	460,000.00
TOTAL EXPENSES					11,498,374.78	5,776,116.90	7,510,795.00

Beginning Fund Balance July 1	10,650,352.37	10,650,352.37	13,024,234.18
Revenues	10,350,031.00	8,149,998.71	7,592,000.00
Expenditures	11,498,374.78	5,776,116.90	7,510,795.00
Estimated Ending Fund Balance	9,502,008.59	13,024,234.18	13,105,439.18
		2,373,881.81	81,205.00

Notes:

- 1 Penalty/Late Charges not included in Service Charges
- 2 36 Water Tap @ \$3,000 & 36 Capacity Fees @ \$2,500
- 3 No Sewer Taps
- 4 Vacant Position to be hired
- 5 Salary increase 4% across board.
- 6 Ramboll to review CIP for south end of the county
- 7 38% increase from Lewisburg Water
- 8 Entryway mats
- 9 Waders for utility workers
- 10 Set up zoning in system, for water loss prevention
- 11 Was included in 426-General Material-broke out
- 12 2 Trucks
- 13 Computers
- 14 AMI/AMR meters
- 15 Leak Detectors (2), Line Locaters (2), Mini Ex Trailer

Account Code	REVENUES Description	2023-2024	Estimated	Amended	2025-2026
		AUDITED ACTUAL	Actual 2024-2025	Budget 2024-2025	
Other Governments					
48130 - CTYLB	Contributions - City of Lewisburg	23,519	23,519	29,652	29,652
48130 - MCGVT	Contributions - Marshall County	82,812	82,812	82,812	82,812
48130 - TWNCH	Contributions - Town of Chapel Hill	4,140	4,140	4,140	4,140
48130 - TWNCR	Contributions - Town of Cornersville	2,964	2,964	2,964	2,964
48130 - TWNPT	Contributions - Town of Petersburg	432	432	432	432
Total Other Governments		113,867	113,867	120,000	120,000
Total Revenues		\$113,867	\$113,867	\$120,000	\$120,000
EXPENDITURES					
Other Economic and Community					
58190	Director	61,998	65,098	65,100	68,353
58190-105	Longevity Pay	250	300	300	350
58190-186	Social Security	3,665	3,873	4,060	4,260
58190-201	Extension Service Medicare	857	906	950	997
58190-203	State Retirement	4,669	4,905	4,910	5,153
58190-204	Employee and Dependent Ins	19,881	20,965	21,510	22,930
58190-205	Life Insurance	36	40	75	75
58190-206	Disability	239	248	250	250
58190-209	Advertising	90	465	1,500	1,000
58190-302	Communication	766	763	2,000	2,000
58190-307	Data Processing Services	958	833	925	1,000
58190-317	Dues and Memberships	600	220	1,000	1,000
58190-320	Maintenance and Repair - Office	0	0	100	100
58190-337	Postal Charges	182	182	500	500
58190-348	Internet	533	550	800	800
58190-350	Travel	2,503	2,033	4,000	3,000
58190-355	Office Supplies	234	213	400	400
58190-435	Workman's Compensation Insurance	161	169	500	500
58190-513	Other Charges	4,122	4,850	5,000	5,000
58190-599	Office Equipment	2,446	405	2,000	500
58190-719	Total Other Economic and Community	104,190	107,018	115,880	118,168
Total Expenditures		\$104,190	\$107,018	\$115,880	\$118,168
Net Change in Fund Balance		9,677	6,849		1,832
Beginning Fund Balance 7/1		\$35,068	\$44,745		\$51,594
Estimated Ending Fund Bal. 6/30		\$44,745	\$51,594		\$53,426