



MARSHALL
COUNTY
T E N N E S S E E

BUDGET FOR
FISCAL YEAR 2024-2025

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, 2025
 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 69-71
Community Development (Fund 359)	Page 72

MARSHALL COUNTY

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Director of Accounts & Budgets
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Lewisburg, Tennessee 37091-3371
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June 6, 2024

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

The Marshall County Budget Committee submits the FY 2024-2025 consolidated budget document as required by the Private Acts of 2005, Chapter 17.

The Marshall County Legislative Body will adopt the FY 2024-2025 consolidated budget at its regular session on June 24th, 2024, at 6 pm. The Public Hearing will be held June 17th, 2024, at 5:30 pm.

The Marshall County Assessor of Property provided a preliminary assessment report dated April 22nd, 2024. The real and personal property assessment on that date was \$1,127,206,633 and the public utility assessment was \$37,956,308 for a total assessed value of \$1,165,162,941. Based on the assessment of \$1,165,162,941, and a 4% delinquency rate, the penny is estimated at \$111,855.64.

The Marshall County budget committee has recommended the certified property tax rate of \$1.8187, which is the same rate as the prior year. The budget committee has also recommended shifting \$.10 of the tax rate from the Other Capital Projects Fund to the General Fund.

The Marshall County Budget Committee approved several capital projects for FY 2024-2025. These projects will be funded with mostly fund balance and include old health department renovations, ADA renovations, vehicle purchases for the ambulance service and sheriff, data processing equipment, and body cams for sheriff department.

The budget includes implementation of a 3% annual adjustment for County General employees and applicable step raises and a 6% annual adjustment for department heads. The employees of the Marshall County Highway Department will receive a 3% annual adjustment. Employees of the Marshall County School System will receive a 3% certified raise and applicable step raises.

Marshall County's bonded debt on June 30, 2024, is \$17,745,000 and comprised of School Improvement and Refunding debt. Marshall County Public Utility bonded debt on June 30, 2024 is \$44,812,302.

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, 2025, of \$3,138,486. This increase is due to debt issuances for Public Utilities.

The budget committee appreciates the work of county personnel involved in the development of the FY 2024-2025 budget document.

With appreciation,

Marshall County is an equal opportunity employer and provider.

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. 24-06-03

**RESOLUTION ESTABLISHING THE TAX LEVY IN
MARSHALL COUNTY, TENNESSEE FOR THE
FISCAL YEAR BEGINNING JULY 1, 2024**

SECTION 1. BE IT RESOLVED by the Board of County Commissioners of Marshall County, Tennessee, assembled in Regular Session on this 24th day of June, 2024, that the combined property tax rate for Marshall County, Tennessee for the year beginning July 1, 2024, shall be \$1.8187 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	.9440
Highway Fund	.0453
General Purpose School Fund	.8248
Other Capital Projects Fund	.0046
Total	\$1.8187

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.

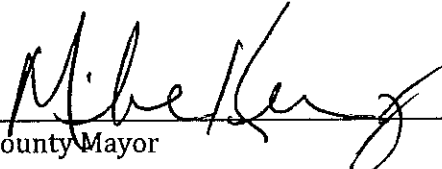
SECTION 8. BE IT FURTHER RESOLVED, that the Host Surcharge collected by agreement from the Cedar Ridge Landfill shall be deposited to the Solid Waste Sanitation Fund.

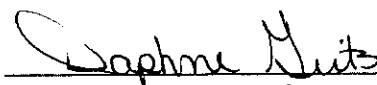
SECTION 9. BE IT FURTHER RESOLVED, that all resolutions of the Board of County Commissioners of Marshall County, Tennessee which are in conflict with this resolution, the provisions of such resolution that are in conflict shall be repealed.

SECTION 10. BE IT FURTHER RESOLVED, the Board of County Commissioners of Marshall County, Tennessee meeting in Regular Session on the 24th day of June, 2024, 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 \$.01 to \$.49 down to the nearest dollar and amounts ending in \$.50 to \$.99 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 2017 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.

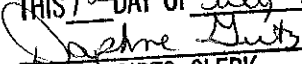
Passed this 24th day of June, 2024.


County Mayor


County Clerk

FILED:
DATE: 06-10-2024
TIME: 10:40 AM



I DAPHNE GIRTS, CLERK, DO CERTIFY
THE FOREGOING AS AN EXACT COPY AS
APPEARS IN BOOK 46 PAGE
THIS 1st DAY OF July 2024

DAPHNE GIRTS, CLERK

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THE UNIVERSITY OF CALIFORNIA
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BERKELEY, CALIF. 94720

VIII. NEW BUSINESS

a. Appropriations

RESOLUTION 24-06-03

UPON MOTION BY COMMISSIONER BEYER AND A SECOND BY COMMISSIONER POARCH, THE FOLLOWING RESOLUTION WAS APPROVED A ROLL CALL VOTE OF 18 AYES AND 0 NAYS.

AYES: JAMES HOPKINS, JEFF POARCH, NATHAN JOHNSON, GLEN WHITE, CRAIG BLACKWELL, DEAN DELK, DEBBIE GILBERT, RANDY PERRYMAN, ANNA CHILDRESS, JOHN MCCULLOUGH, MICKEY KING, KEN LEE, TONY BEYER, TERRY DUNNIVANT, CANNON ALLEN, SHELDON DAVIS, KEITH HOLLINGSWORTH, SETH WARF.

NAYES: NONE

RESOLUTION NO. 24-06-04

A RESOLUTION MAKING APPROPRIATIONS FOR THE VARIOUS FUNDS, DEPARTMENTS, INSTITUTIONS, OFFICES AND AGENCIES OF MARSHALL COUNTY, TENNESSEE, FOR THE YEAR BEGINNING JULY 1, 2024 AND ENDING JUNE 30, 2025

SECTION 1. BE IT RESOLVED by the Board of County Commissioners of Marshall County, Tennessee, assembled in Regular Session on the 24th day of June, 2024, 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, 2024 and ending June 30, 2025, according to the following schedule:

GENERAL FUND		
51100	County Commission	\$309,671
51210	Board of Equalization	\$5,390
51240	Other Boards and Committee Fees	\$5,385
51300	County Executive	\$210,740
51310	Personnel Office	\$285,225
51400	County Attorney	\$88,995
51500	Election Commission	\$291,657
51600	Register of Deeds	\$293,641
51730	Building	\$418,840
51800	County Buildings	\$1,031,085
52100	Accounting and Budgeting	\$499,700
52300	Property Assessor's Office	\$341,201
52310	Reappraisal Program	\$223,238
52400	County Trustee	\$332,891
52500	County Clerk's Office	\$707,482
52600	Data Processing	\$125,000
53100	Circuit Court Clerk	\$725,286
53310	General Sessions Judge	\$328,072
53400	Chancery Court	\$336,167
53500	Juvenile Court	\$367,725
53910	Probation Services	\$411,321
53920	Courtroom Security (Sheriff)	\$305,235
54110	Sheriff's Department	\$2,952,618
54120	Special Patrols	\$750,000
54160	Adm. of Sexual Offender Registry	\$1,000
54210	Jail	\$2,629,040
54320	Rural Fire Protection	\$175,100
54410	Civil Defense	\$545,635
54490	Other Emergency Management	\$10,000
54610	County Coroner/Medical Examiner	\$110,990
54900	Other Public Safety	\$660
55110	Local Health Center	\$88,669
55120	Rabies Control	\$123,048
55130	Ambulance Service	\$3,656,199
55150	Maternal and Child Health Services	\$9,000
55190	Other Local Health Services	\$355,076
55900	Other Public Health and Welfare	\$101,240
56300	Senior Citizen Assistance	\$95,800
56500	Libraries	\$543,174
56900	Social, Cultural, Recreational	\$0
57100	Agricultural Extension Service	\$114,170
57300	Forest Service	\$2,000
57500	Soil Conservation	\$70,310

58110	Tourism	\$65,000
58190	Other Economic and Community Development	\$382,812
58300	Veteran's Services	\$94,565
58400	Other Charges	\$1,038,000
58500	Contributions to Other Agencies	\$656,489
58800	Covid - 19 Grants	\$100,000
99100	Operating Transfers Out	\$300,000
	Total General Fund	\$22,614,542
JUVENILE SERVICES FUND		
53500	Juvenile Court	\$4,750
99100	Transfers Out	\$45,000
	Total Juvenile Services Fund	\$49,750
SOLID WASTE FUND		
55710	Sanitation Management	\$1,848,634
	Total Solid Waste Fund	\$1,848,634
DRUG CONTROL FUND		
54150	Drug Enforcement	\$4,700
	Total Drug Control Fund	\$4,700
HIGHWAY/PUBLIC WORKS FUND		
61000	Administration	\$396,261
62000	Highway and Bridge Maintenance	\$2,444,015
63100	Operation and Maintenance of Equipment	\$950,801
65000	Other Charges	\$140,000
66000	Employee Benefits	\$62,100
68000	Capital Outlay	\$3,606,838
	Total Highway/Public Works Fund	\$7,600,015
GENERAL PURPOSE SCHOOL FUND		
71100	Regular Instruction Program	\$28,379,442
71150	Alternative Instruction Program	\$202,675
71200	Special Education Program	\$3,827,321
71300	Vocational Education Program	\$1,895,271
72110	Attendance	\$430,322
72120	Health Services	\$673,452
72130	Other Student Support	\$1,290,155
72210	Regular Instruction Support	\$1,797,582
72220	Special Education Support	\$291,247
72230	Vocational Education Support	\$202,654
72250	Technology Support	\$722,007
72310	Board of Education	\$738,803
72320	Director of Schools	\$294,527
72410	Office of the Principal	\$3,955,383
72510	Fiscal Services	\$538,922
72520	Human Resources	\$231,216
72610	Operation of Plant	\$3,935,806
72620	Maintenance of Plant	\$1,925,560
72710	Transportation	\$2,644,654
72810	Central and Other	\$317,995
73400	Early Childhood Education	\$231,843
76100	Capital Outlay	\$500,000
99100	Operating Transfers	\$325,450
	Total General Purpose School Fund	\$55,352,287
CENTRAL CAFETERIA FUND		

73100	Food Service	\$4,399,921
	Total Central Cafeteria Fund	\$4,399,921
DEBT SERVICE FUND		
82130	Education	\$850,000
82230	Education	\$577,502
82330	Education	\$66,200
	Total Debt Service Fund	\$1,493,702
HIGHWAY CAPITAL PROJECTS		
91200	Highway and Street Capital Projects	\$300,000
	Total Highway and Street Capital Projects Fund	\$300,000
EDUCATION CAPITAL PROJECTS		
91300	Education Capital Projects	\$450,450
	Total Education Capital Projects Fund	\$450,450
OTHER CAPITAL PROJECTS FUND		
58813	Other Capital Projects – Covid Grant B	\$920,275
91130	Public Safety Projects	\$100,632
91190	Other General Government Projects	\$2,235,034
	Total Other Capital Projects Fund	\$3,255,941
PUBLIC UTILITY FUND		
58190	Other Economic and Community Development	\$11,496,575
	Total Public Utility Fund	\$11,496,575
COMMUNITY DEVELOPMENT FUND		
58190	Other Economic and Community Development	\$115,880
	Total Community Development Fund	\$115,880

BE IF 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 FUTHER 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 2024-2025 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, 2025.

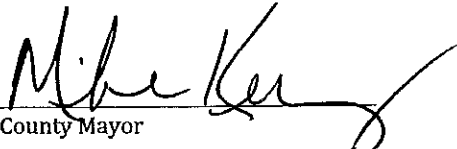
SECTION 7. BE IT FURTHER RESOLVED, that the delinquent county property taxes for the 2023 tax year and prior years and the interest and penalty there on collected during the year ending June 30, 2025 shall be apportioned to the various county funds according to the subdivision of the tax levy for the 2024 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, 2025.


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, 2024. This resolution shall be spread upon the minutes of the Board of County Commissioners.

Passed this 24th day of June, 2024.

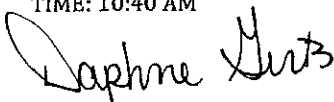



County Mayor



County Clerk

FILE:
DATE: 06-10-2024
TIME: 10:40 AM



I DAPHNE GIRTS, CLERK, DO CERTIFY
THE FOREGOING AS AN EXACT COPY AS
APPEARS IN BOOK 46 PAGE _____
THIS 1st DAY OF July 2024


DAPHNE GIRTS, CLERK

THESE ARE THE ONLY COPIES OF THE
RECORDS OF THE BOARD OF
THE STATE OF TEXAS
PRESIDENT
SECRETARY

RESOLUTION 24-06-04

UPON MOTION BY COMMISSIONER BEYER AND A SECOND BY COMMISSIONER DUNNIVANT, THE FOLLOWING RESOLUTION WAS APPROVED BY A ROLL CALL VOTE OF 18 AYES AND 0 NAYS.

AYES: JAMES HOPKINS, JEFF POARCH, NATHAN JOHNSON, GLEN WHITE, CRAIG BLACKWELL, DEAN DELK, DEBBIE GILBERT, RANDY PERRYMAN, ANNA CHILDRESS, JOHN MCCULLOUGH, MICKEY KING, KEN LEE, TONY BEYER, TERRY DUNNIVANT, CANNON ALLEN, SHELDON DAVIS, KEITH HOLLINGSWORTH, SETH WARF.

NAYS: NONE

RESOLUTION NO. 24-06-05
RESOLUTION MAKING APPROPRIATIONS TO NONPROFIT CHARITABLE
ORGANIZATIONS OF MARSHALL COUNTY, TENNESSEE FOR FISCAL YEAR
BEGINNING JULY 1, 2024 AND ENDING JUNE 30, 2025

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 24TH day of JUNE, 2024 as listed below:

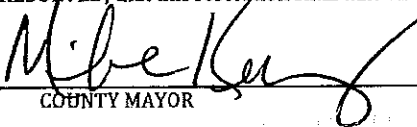
Section 1. That the following amounts be appropriated to the following organizations to promote the welfare of Marshall County:

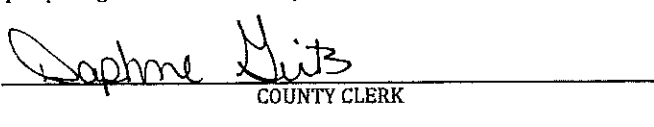
Nonprofit Charitable Organizations	Amount	Funding Source
Rural Volunteer Fire Departments (matching funds)	\$45,000	General Government Fund 101-54320-399
South Central Human Resource Agency	\$9,000	General Government Fund 101-55150-309
MC Child Development Center	\$45,000	General Government Fund 101-55900-316
Lucky's Cat House	\$2,500	General Government Fund 101-55900-316
Marshall County Cancer Foundation	\$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
Marshall County Art Guild	\$2,000	General Government Fund-Tourism 101-58110-316
MC Community Theater	\$2,000	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	\$4,000	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
Undesignated Contributions	\$16,900	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:

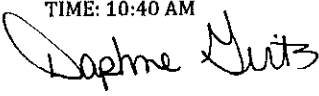
1. That the nonprofit charitable organization to which funds are appropriated shall file with the County Clerk and the disbursing official a copy of an annual report of its business affairs and transactions and the proposed use of the County's funds in accordance with rules promulgated by the Comptroller 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 24TH DAY OF JUNE, 2024.


 COUNTY MAYOR


 COUNTY CLERK

FILED:
 DATE: 06-10-2024
 TIME: 10:40 AM



I DAPHNE GIRTS, CLERK, DO CERTIFY
 THE FOREGOING AS AN EXACT COPY AS
 APPEARS IN BOOK 46 PAGE
 THIS 1st DAY OF July 2024

 DAPHNE GIRTS, CLERK

THE UNIVERSITY OF CHICAGO
LIBRARY
540 EAST 57TH STREET
CHICAGO, ILL. 60637
TEL: 773-936-3000
WWW.CHICAGO.EDU

RESOLUTION 24-06-05

UPON MOTION BY COMMISSIONER BEYER AND A SECOND BY COMMISSIONER WHITE, THE FOLLOWING RESOLUTION WAS APPROVED BY A ROLL CALL VOTE OF 18 AYES AND 0 NAYS.

AYES: JAMES HOPKINS, JEFF POARCH, NATHAN JOHNSON, GLEN WHITE, CRAIG BLACKWELL, DEAN DELK, DEBBIE GILBERT, RANDY PERRYMAN, ANNA CHILDRESS, JOHN MCCULLOUGH, MICKEY KING, KEN LEE, TONY BEYER, TERRY DUNNIVANT, CANNON ALLEN, SHELDON DAVIS, KEITH HOLLINGSWORTH, SETH WARF.

NAYES: NONE

Tax Rate Collections By Fund

ONE CENT = 111,856

FUND	Tax Rate	Amount
County General	\$ 0.94400	\$ 10,559,173
Highway	\$ 0.04530	\$ 506,706
General Purpose School	\$ 0.82480	9,225,853
Debt Service	\$ -	\$ 0
Other Capital Projects	\$ 0.00460	\$ 51,454
Totals	\$ 1.81870	20,343,186

Calculation of penny collected

Real and Personal	1,127,206,633
Public Utility	37,956,308
Total	1,165,162,941
collection rate	96.0%
Assessed property at 100% collection	1,118,556,423
Penny	\$ 111,855.64

Marshall County, TN
 Summary of Estimated Ending Fund Balances at June 30, 2025

	Estimated Beginning Fund Balance on July 1, 2024	Estimated Revenues	Operating Transfers In	Total Estimated Revenue	Appropriations	Operating Transfers Out	Total Appropriations	Estimated Ending Fund Balance on June 30, 2025
County General Fund (101)	\$25,570,588	\$22,575,403	\$45,000	\$22,620,403	(\$22,314,542)	(\$300,000)	(\$22,614,542)	\$25,576,449
Juvenile Services Fund (113)	\$24,865	\$25,000	\$0	\$25,000	(\$4,750)	(\$45,000)	(\$49,750)	\$115
Solid Waste (116)	\$2,713,831	\$1,607,600	\$0	\$1,607,600	(\$1,848,634)	\$0	(\$1,848,634)	\$2,472,797
Drug Control Fund (122)	\$104,793	\$8,625	\$0	\$8,625	(\$4,700)	\$0	(\$4,700)	\$108,718
Highway Fund (131)	\$1,206,945	\$6,870,382	\$0	\$6,870,382	(\$7,600,015)	\$0	(\$7,600,015)	\$477,312
General Purpose School Fund (141)	\$8,762,979	\$55,379,907	\$0	\$55,379,907	(\$55,026,837)	(\$325,450)	(\$55,352,287)	\$8,790,599
Central Cafeteria Fund (143)	\$2,128,814.78	\$3,940,864.00	\$0	\$3,940,864.00	(\$4,399,920.77)	\$0	(\$4,399,920.77)	\$1,669,758.01
Debt Service Fund (151)	\$14,751,302	\$5,300,000	\$0	\$5,300,000	(\$1,493,702)	\$0	(\$1,493,702)	\$18,557,600
Highway Capital Projects Fund (176)	\$865,057	\$0	\$300,000	\$300,000	(\$300,000)	\$0	(\$300,000)	\$865,057
Education Capital Projects (177)	\$465,746	\$125,000	\$325,450	\$450,450	(\$450,450)	\$0	(\$450,450)	\$465,746
Other Capital Projects Fund (189)	\$3,487,346	\$1,150,861	\$0	\$1,150,861	(\$3,255,941)	\$0	(\$3,255,941)	\$1,382,266
Public Utility Fund (204)	\$38,198,906.73	\$14,346,791	\$0	\$14,346,791	(\$11,496,575)	\$0	(\$11,496,575)	\$41,049,122.95
Community Development Fund (359)	\$45,305	\$120,000	\$0	\$120,000	(\$115,880)	\$0	(\$115,880)	\$49,425
TOTALS	\$98,326,479	\$111,450,433	\$670,450	\$112,120,883	(\$108,311,947)	(\$670,450)	(\$108,982,397)	\$101,464,965

OVERALL SURPLUS/(DEFICIT) \$3,138,486

* W/O SCHOOL FUNDS & MCBPU \$719,707

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	
	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
2024-25	155,000	135,000	215,000	345,000	850,000
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	4,595,000	4,270,000	6,320,000	2,560,000	17,745,000

	School	School	School	School	Total
		Improvement	Improvement		
2024-25	183,751	137,269	200,050	56,432	577,502
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	2,220,336	1,710,836	2,436,648	240,404	6,608,223

F/CF

	2022-2023 AUDITED ACTUAL	Estimated Actual 2023-2024	Amended Budget 2023-2024	2024-2025 BUDGET
40000	Local Taxes			
40110	8,822,234	9,626,284	9,432,604	10,559,173
40120	176,928	173,284	185,000	180,000
40125	1,476	6,354	1,500	2,000
40130	78,807	61,942	62,000	62,000
40140	36,879	48,918	35,000	37,000
40161	6,945	6,945	6,945	6,945
40162	122,591	126,917	120,000	126,000
40163	326,809	391,611	380,000	380,000
40100	\$9,572,669	\$10,442,255	\$10,223,049	\$11,353,118
40200	County Local Option Taxes			
40210	786,361	739,481	610,000	800,000
40220	271,577	276,114	255,000	271,000
40240	83,548	83,637	83,000	83,500
40250	153,663	156,048	149,000	154,000
40260	15,245	15,345	15,200	15,200
40266	77,521	79,326	76,600	77,600
40268	55,758	56,601	55,200	55,800
40270	474,486	511,133	400,000	475,000
40275	1,076	1,214	200	1,000
40285	300,000	620,120	710,000	600,000
40200	\$2,219,235	\$2,539,019	\$2,354,200	\$2,533,100
40300	Statutory Local Taxes			
40320	201,661	211,029	160,000	201,000
40330	104,185	101,562	105,000	102,000
40300	\$305,846	\$312,591	\$265,000	\$303,000
40000	\$12,097,750	\$13,293,865	\$12,842,249	\$14,189,218
41000	Licenses and Permits			
41140	61,839	57,107	65,000	61,000
41100	\$61,839	\$57,107	\$65,000	\$61,000
41500	Permits			
41510	1,615	1,473	2,000	1,600
41520	465,135	468,908	500,000	500,000
41590	1,125	1,020	2,000	1,200
41500	\$467,875	\$471,401	\$504,000	\$502,800
41000	\$529,714	\$528,508	\$569,000	\$563,800
42000	Fines, Forfeitures And Penalties			
42100	Circuit Court			
42110	4,386	4,777	3,600	4,400
42120	7,416	5,909	6,500	6,500
42180	95	190	200	200
42190	2,155	2,075	3,600	2,200
42191	97	102	100	100
42100	\$14,149	\$13,053	\$14,000	\$13,400
42300	General Sessions Court			
42310	13,811	11,391	10,000	11,000
42320	35,607	36,770	33,000	35,600
42330	518	855	600	600
42380	5,716	4,371	4,000	4,300
42390	7,125	7,294	7,000	7,100
42391	683	589	500	580
42300	\$63,460	\$61,270	\$55,100	\$59,180

	2022-2023 AUDITED ACTUAL	Estimated Actual 2023-2024	Amended Budget 2023-2024	2024-2025 BUDGET
42400 Juvenile Court				
42410 Fines	4,772	3,354	6,300	4,800
42420 Officers Cost	1,864	686	3,000	1,500
42490 Data Entry Fee - Juvenile Court	7,286	2,360	7,000	5,000
42491 Courtroom Security Fee	2	2	0	0
42400 Total Juvenile Court	\$13,924	\$6,402	\$16,300	\$11,300
42500 Chancery Court				
42520 Officers Cost	3,912	3,633	3,700	3,700
42530 Data Entry Fee - Clerk and Master	7,160	11,335	5,200	7,200
42500 Total Chancery Court	\$11,072	\$14,968	\$8,900	\$10,900
42800 Judicial District Drug Program				
42810 Fines	833	713	550	700
42800 Total Judicial District Drug Program	\$833	\$713	\$550	\$700
42900 Other Fines, Forfeitures and Penalties				
42910 Proceeds from Confiscated Property	0	0	0	0
42990 Other Fines, Forfeitures and Penalties	34,675	26,838	1,500	5,000
Total Other Fines, Forfeitures and Penalties	\$34,675	\$26,838	\$1,500	\$5,000
42000 Total Fines, Forfeitures, and Penalties	\$138,113	\$123,244	\$96,350	\$100,480
43000 Charges for Current Services				
43100 General Service Charges				
43120 Patient Charges	1,694,803	1,602,861	1,700,000	1,769,000
43140 Zoning Studies	43,125	45,754	25,000	40,000
43190 Other General Service Charges	24,969	23,075	18,850	23,000
43194 City Tax Collections	0	5,405	0	5,400
43100 Total General Service Charges	\$1,762,897	\$1,671,690	\$1,743,850	\$1,837,400
43300 Fees				
43350 Copy Fees	8,187	8,972	9,000	9,000
43360 Library Fees	0	0	0	0
43366 Greenbelt Late Application Fee	100	0	0	0
43370 Telephone Commissions	68,947	70,754	90,000	71,000
43380 Vending Machine Collections	9,454	11,007	14,000	11,000
43383 Additional Fees - CC	40,503	47,553	36,000	41,000
43392 Data Processing Fee - Register	14,068	12,668	18,100	14,000
43393 Probation Fees	175,147	145,324	200,000	189,026
43394 Data Processing Fee - Sheriff	3,584	3,733	3,000	3,500
43395 Sexual Offender Registration Fee - Sheriff	4,650	5,100	4,000	4,600
43396 Data Processing Fee - County Clerk	5,703	5,670	5,500	5,600
43399 Vehicle Registration Reinstatement	2,760	2,975	2,450	2,700
43990 Other Charges for Services	500	5,000	2,000	2,000
43300 Total Fees	\$333,603	\$318,756	\$384,050	\$353,426
43000 Total Charges for Current Services	\$2,096,500	\$1,990,446	\$2,127,900	\$2,190,826
44000 Other Local Revenues				
44100 Recurring Items				
44110 Investment Income	425,935	1,225,305	155,000	425,000
44120 Lease/Rentals	5,800	5,800	6,000	6,000
44140 Sale of Maps	33	0	100	0
44146 E-Rate Funding	6,066	4,861	5,200	5,200
44170 Miscellaneous Refunds	71,662	97,090	5,000	10,000
44180 Expenditure Credits	1,719	2,492	0	0
44100 Total Recurring Items	\$511,215	\$1,335,548	\$171,300	\$446,200

	2022-2023 AUDITED ACTUAL	Estimated Actual 2023-2024	Amended Budget 2023-2024	2024-2025 BUDGET
44500 Nonrecurring Items				
44530 Sale of Equipment	0	44,250	28,000	28,000
44540 Sale of Property	0	500	0	0
44560 Damages Recovered from Individuals	578	875	500	600
44570 Contributions & Gifts	3,723	5,414	5,100	5,100
44500 Total Nonrecurring Items	\$4,301	\$51,039	\$33,600	\$33,700
44900 Other Revenues				
44990 Other Local Revenue	1,690	2,184	2,600	2,200
44900 Total Other Revenues	\$1,690	\$2,184	\$2,600	\$2,200
44000 Total Other Local Revenue	\$517,206	\$1,388,771	\$207,500	\$482,100
45500 Fees Received From County Officials				
45510 County Clerk	566,350	609,758	515,000	570,000
45520 Circuit Court Clerk	111,788	104,435	106,000	106,000
45540 General Sessions Court Clerk	176,241	158,955	180,000	176,000
45550 Clerk and Master	125,237	116,376	130,000	125,000
45560 Juvenile Court Clerk	32,280	19,400	55,000	30,000
45580 Register	236,935	218,266	300,000	240,000
45590 Sheriff	18,116	21,252	17,400	18,500
45610 Trustee	766,685	792,723	746,000	770,000
45500 Total Fees in Lieu of Salary	\$2,033,632	\$2,041,165	\$2,049,400	\$2,035,500
45000 Total Fees Received from County Officials	\$2,033,632	\$2,041,165	\$2,049,400	\$2,035,500
46000 State Of Tennessee				
46110 Juvenile Services Program	9,000	9,000	11,000	9,000
46190 Other General Government Grant	135,607	219,369	219,369	217,500
46100 Total General Government Grants	\$144,607	\$228,369	\$230,369	\$226,500
46200 Public Safety Grants				
46210 Law Enforcement Training Programs	22,400	22,400	22,400	22,400
46240 School Resource Officer Grant	0	750,000	750,000	750,000
46290 Other Public Safety Grants	0	53,983	0	0
46200 Total Public Safety Grants	\$22,400	\$826,383	\$772,400	\$772,400
46300 Health And Welfare Grants				
46330 Emergency Medical Services Training Programs	0	0	0	20,000
46390 Other Public Health and Welfare Grant	94,729	293,661	366,150	271,104
46300 Total Health And Welfare Grants	\$94,729	\$293,661	\$366,150	\$291,104
46400 Public Works Grants				
46440 Tennessee Industrial Infrastructure Grant		0	0	0
46400 Total Public Works Grants	0	0	0	0
46800 Other State Revenues				
46830 Beer Tax	19,200	18,886	19,400	19,200
46835 Vehicle Certificate of Title	9,464	10,175	9,400	9,500
46840 Alcoholic Beverage Tax	88,661	89,049	88,000	89,000
46845 Opioid Funds	168,178	166,294	0	160,000
46851 State Revenue Sharing TVA	304,789	325,153	255,000	305,000
46852 State Revenue Sharing Telecom	158,439	155,743	175,000	160,000
46855 State Shared Sports Gaming Privilege Tax	30,871	34,365	20,000	31,000
46915 Contracted Prisoner Boarding	394,092	462,480	438,000	438,000
46960 Registrar's Salary Supplement	15,164	15,164	15,164	15,164
46970 State Shared Sales Tax - Cities	5,695	12,127	5,300	7,500
46980 Other State Grants	0	27,000	27,000	0
46990 Other State Revenues	13,349	11,175	8,000	11,100
46800 Total Other State Revenues	\$1,207,902	\$1,327,611	\$1,060,264	\$1,245,464
46000 Total State of Tennessee	\$1,469,638	\$2,676,024	\$2,429,183	\$2,535,468

		2022-2023 AUDITED ACTUAL	Estimated Actual 2023-2024	Amended Budget 2023-2024	2024-2025 BUDGET
47000	Federal Government				
47180	Community Development - Home Grant	113,402	386,598	386,598	0
47230	Disaster Relief	0	0	0	0
47235	Homeland Security Grants	3,570	37,467	0	74,289
47306	COVID GRANT A CESF	43,762	0	0	0
47307	COVID GRANT B	0	225,172	283,000	0
47402	American Rescue - Tourism	0	24,500	49,083	0
47403	ARPA Health Dept Grant	0	10,024	383,200	0
47407	ARPA #B Broadband Grant	0	0	0	100,000
47590	Other Federal Through State	79,885	0	14,318	83,972
47100	Total Federal Through State	\$240,619	\$683,761	\$1,116,199	\$258,261
47600	Direct Federal Revenue				
47690	Medicare	4,600	4,600	2,800	4,000
47990	Other Direct Federal Revenue	1,169	4,198	7,572	12,650
47600	Total Direct Federal Revenue	\$5,769	\$8,798	\$10,372	\$16,650
47000	Total Federal Government	\$246,388	\$692,559	\$1,126,571	\$274,911
48000	Other Governments And Citizens Groups				
48110	Prisoner Board	44,550	47,600	37,000	45,000
48130	Contributions	120,703	120,703	118,000	0
48140	Contracted Services	19,445	19,445	22,288	19,500
48100	Total Other Governments	\$184,698	\$187,748	\$177,288	\$64,500
48600	Citizens Groups				
48610	Donations	\$1,892	\$4,862	6,050	5,000
	Total Citizens Groups	\$1,892	\$4,862	\$6,050	\$5,000
48000	Total Other Governments & Citizens Group	\$186,590	\$192,610	\$183,338	\$69,500
48900	OTHER				
48990	Other	33,615	33,615	33,600	33,600
48991	Opioid Settlement - Past Remediation	101,867	118,960	0	100,000
48900	Total Other	\$135,482	\$152,575	\$33,600	\$133,600
49000	Operating Transfers				
49700	Insurance Recovery	23,675	42,389	42,389	0
49800	Operating Transfers in	45,000	45,000	45,000	45,000
	Total Operating Transfers	\$68,675	\$87,389	\$87,389	\$45,000
	Total Revenues and Other Sources	\$19,519,688	\$23,167,156	\$21,752,480	\$22,620,403

		2022-2023 AUDITED ACTUAL	Estimated Actual 2023-2024	Amended Budget 2023-2024	2024-2025 BUDGET
51100	County Commission				
51100-199	Board and Committee Members	94,048	99,787	99,787	99,787
51100-201	Social Security	4,987	6,187	6,187	6,187
51110-203	Extension Service Medicare	1,166	1,447	1,447	1,447
51100-205	Employee and Dependent Insurance	73,262	108,679	108,679	150,310
51100-305	Audit Services	14,414	15,000	15,000	16,000
51100-307	Communication	957	997	1,100	1,100
51100-312	Contracts with Private Agencies	6,544	6,544	6,600	6,600
51100-317	Data Processing Services	2,045	2,833	2,684	3,000
51100-320	Dues and Memberships	7,636	8,000	8,015	12,300
51100-332	Legal Notices, Recording and Court Costs	3,893	3,980	4,000	3,000
51100-348	Postal Charges	306	147	800	40
51100-349	Printing Stationary and Forms	885	0	1,000	1,000
51100-355	Travel	1,784	3,257	3,935	4,000
51100-399	Other Contracted Services	792	782	804	800
51100-499	Other Supplies and Materials	2,212	0	810	1,000
51100-524	Inservice/Staff Development	725	2,400	2,500	3,000
51100-711	Furniture and Fixtures	0	0	0	0
51100-790	Other Equipment	0	0	0	100
	Total County Commission	\$215,656	\$260,040	\$263,348	\$309,671
51210	Board of Equalization				
51210-191	Board of Committee Member Fees	4,420	4,420	4,960	4,960
51210-201	Social Security	274	274	308	308
51210-203	Extension Service Medicare	64	64	72	72
51210-355	Travel	0	0	50	50
	Total Board of Equalization	\$4,758	\$4,758	\$5,390	\$5,390
51240	Other Boards and Committees				
51240-191	Board and Committee Member Fees	4,100	4,650	5,000	5,000
51240-201	Social Security	254	288	210	310
51240-203	Extension Service Medicare	60	68	73	75
	Total Other Boards and Committees	\$4,414	\$5,006	\$5,283	\$5,385
51300	County Executive				
51300-101	County Official	99,787	104,776	104,776	110,015
51300-161	Secretary(s)	38,152	41,970	41,970	43,880
51300-169	Part-time Personnel	631	443	800	800
51300-186	Longevity	300	350	350	400
51300-196	In-Service Training	840	840	840	840
51300-201	Social Security	8,618	9,230	9,230	9,670
51300-203	Extension Service Medicare	2,015	2,165	2,165	2,265
51300-204	Pensions	10,368	11,100	11,100	11,640
51300-205	Employee and Dependent Insurance	18,960	21,137	21,137	15,460
51300-302	Advertising	0	0	0	50
51300-307	Communication	1,080	1,089	1,200	1,150
51300-317	Data Processing	3,595	3,275	3,500	3,420
51300-320	Dues and Memberships	1,956	2,106	2,700	2,700
51300-322	Evaluation and Testing	0	0	150	150
51300-348	Postal Charges	212	200	350	300
51300-350	Internet Connectivity	581	581	600	600
51300-355	Travel	690	1,596	1,800	1,800
51300-435	Office Supplies	2,316	2,420	2,500	2,500
51300-524	Inservice/Staff Development	825	800	1,400	1,400
51300-599	Other Charges	94	0	500	500
51300-711	Furniture and Fixtures	0	141	300	300
51300-790	Office Equipment	0	78	900	900
51300-799	Other Equipment	79	0	0	0
	Total County Executive	\$191,099	\$204,297	\$208,268	\$210,740

		2022-2023 AUDITED ACTUAL	Estimated Actual 2023-2024	Amended Budget 2023-2024	2024-2025 BUDGET
51310	Personnel Office				
51310-103	ASSISTANTS	82,516	90,935	90,935	93,660
51310-105	SUPERVISOR/DIRECTOR	64,609	68,130	68,130	77,515
51310-140	SALARY SUPPLEMENTS	0	515	515	0
51310-169	PART TIME	6,053	17,108	17,108	18,150
51310-186	LONGEVITY	1,000	1,000	1,000	1,000
51310-201	SOCIAL SECURITY	9,335	11,022	11,022	11,805
51310-203	MEDICARE	2,183	2,583	2,583	2,765
51310-204	STATE RETIREMENT	11,109	12,049	12,049	12,920
51310-205	INSURANCE	23,822	21,436	21,436	43,110
51310-307	COMMUNICATION	1,456	1,398	1,500	1,500
51310-317	DATA PROCESSING	7,130	6,690	8,700	9,000
51310-320	DUES AND MEMBERSHIPS	0	0	300	300
51310-322	EVALUATION AND TESTING	289	184	200	200
51310-334	MAINTENANCE AGREEMENT	1,314	1,191	1,200	1,200
51310-337	MAINTNANCE AND REPAIR - EQUIPMENT	0	0	300	300
51310-348	POSTAL CHARGES	563	958	1,000	800
51310-350	INTERNET	581	581	600	600
51310-355	TRAVEL	176	0	1,000	500
51310-435	OFFICE SUPPLIES	1,783	1,610	1,700	6,500
51310-524	IN SERVICE / STAFF DEVELOPMENT	535	100	2,800	2,800
51310-711	FURNITURE AND FIXTURES	191	146	300	300
51310-719	OFFICE EQUIPMENT	0	0	300	300
	Total Personnel Office	\$ 214,645	\$ 237,636	\$ 244,678	\$ 285,225
51400	County Attorney				
51400-105	County Attorney	62,675	66,125	67,000	70,000
51400-201	Social Security	3,846	4,059	4,160	4,340
51400-203	Extension Service Medicare	899	949	990	1,015
51400-204	Pensions	4,701	4,959	5,030	5,250
51400-205	Employee and Dependent Insurance	6,693	7,153	7,468	7,740
51400-320	Dues and Memberships	150	150	150	150
51400-355	Travel	0	0	500	500
51400-399	Other Contracted Services	17,010	600	17,000	0
	Total County Attorney	\$95,974	\$83,995	\$102,298	\$88,995
51500	Election Commission				
51500-101	County Official	77,756	81,644	81,644	85,726
51500-106	Deputy(ies)	37,463	40,955	40,955	42,190
51500-169	Part-time Personnel	0	7,000	7,000	7,000
51500-186	Longevity	550	600	600	650
51500-192	Election Commission	3,965	3,575	3,575	6,000
51500-193	Election Workers	34,908	18,504	18,504	48,298
51500-201	Social Security	8,188	9,445	9,445	11,775
51500-203	Extension Service Medicare	1,915	2,215	2,215	2,755
51500-204	Pensions	8,683	9,250	9,250	9,650
51500-205	Employee and Dependent Insurance	15,602	17,250	17,250	17,720
51500-307	Communication	1,048	1,048	1,048	1,048
51500-317	Data Processing Services	26,383	21,852	23,362	26,822
51500-320	Dues & Memberships	0	0	350	350
51500-332	Legal Notices, Recording and Court Costs	8,119	4,447	6,700	6,750
51500-334	Maintenance Agreements	360	98	465	465
51500-337	Maintenance and Repair Services - Office Equipment	0	0	0	0
51500-348	Postal Charges	2,867	3,107	5,340	5,500
51500-349	Printing Stationary and Forms	686	1,925	4,000	4,500

	2022-2023 AUDITED ACTUAL	Estimated Actual 2023-2024	Amended Budget 2023-2024	2024-2025 BUDGET
51500 Election Commission continued				
51500-350 Internet Connectivity	628	857	584	858
51500-355 Travel	0	0	5,000	5,000
51500-435 Office Supplies	2,022	3,381	5,000	6,000
51500-524 Inservice/Staff Development	0	0	2,500	2,600
51500-719 Office Equipment	5,587	11,165	11,215	0
Total Election Commission	\$236,730	\$238,318	\$256,002	\$291,657
51600 Register of Deeds				
51600-101 County Official	86,395	90,715	90,715	95,251
51600-106 Deputy(ies)	68,517	74,030	74,030	73,715
51600-169 Part-Time Personnel	12,545	24,090	24,090	25,550
51600-186 Longevity	0	0	0	0
51600-201 Social Security	10,134	11,710	11,710	12,065
51600-203 Extension Service Medicare	2,370	2,750	2,750	2,825
51600-204 Pensions	11,455	12,365	12,365	12,675
51600-205 Employee and Dependent Insurance	26,065	28,618	28,618	36,760
51600-307 Communication	773	773	1,200	1,200
51600-309 Contracts with Government Agencies	152	0	1,908	1,908
51600-317 Data Processing Services	16,790	14,345	16,000	16,000
51600-320 Dues & Memberships	1,291	1,084	1,100	1,100
51600-322 Evaluation and Testing	157	92	92	92
51600-334 Maintenance Agreements	309	66	800	800
51600-337 Maintenance and Repair - Office Equipment	0	0	300	300
51600-348 Postal Charges	248	235	500	500
51600-350 Internet Connectivity	581	581	600	600
51600-355 Travel	892	0	1,400	1,400
51600-435 Office Supplies	2,611	2,472	3,000	3,000
51600-524 Inservice/Staff Development	510	0	900	900
51600-719 Office Equipment	10,230	2,220	5,000	7,000
Total Register of Deeds	\$252,025	\$266,146	\$277,078	\$293,641
51730 Building				
51730-103 Assistant(s)	71,211	86,470	86,470	94,665
51730-105 Supervisor/Director	59,497	54,175	54,175	79,500
51730-140 SALARY SUPPLEMENT	0	3,130	3,130	0
51730-161 Secretary(s)	36,194	70,130	70,130	73,440
51730-169 Part-time Personnel	20,201	6,300	6,300	0
51730-186 Longevity Pay	0	0	0	0
51730-201 Social Security	11,385	13,655	13,655	15,355
51730-203 Extension Service Medicare	2,663	3,196	3,196	3,595
51730-204 Pensions	12,468	16,520	16,520	18,575
51730-205 Employee and Dependent Insurance	43,481	57,051	57,051	57,300
51730-302 Advertising	0	78	0	0
51730-307 Communication	4,319	3,847	3,200	3,500
51730-317 Data Processing Services	30,709	30,620	30,038	30,000
51730-320 Dues and Memberships	570	480	750	750
51730-321 Engineering Services	750	2,250	10,040	10,000
51730-322 Evaluation and Testing	388	500	500	750
51730-332 Legal Notices, Recording and Court costs	27	0	500	500
51730-333 Licenses	0	0	250	250
51730-334 Maintenance Agreements	414	178	750	750
51730-338 Maintenance and Repair - Vehicle	7,041	1,912	2,759	6,500
51730-348 Postal Charges	1,033	797	850	850
51730-350 Internet Connectivity	581	581	600	600
51730-355 Travel	0	558	1,500	1,500
51730-422 Food Supplies	0	0	150	150

		2022-2023 AUDITED ACTUAL	Estimated Actual 2023-2024	Amended Budget 2023-2024	2024-2025 BUDGET
51730	Building continued				
51730-425	Gasoline	7,217	6,162	5,700	6,500
51730-435	Office Supplies	450	352	1,200	1,000
51730-443	Road Signs	183	131	400	400
51730-449	Text Books	146	0	800	500
51730-451	Uniforms	192	84	550	550
51730-509	Refunds	0	960	960	960
51730-511	Vehicle and Equipment Insurance	1,924	2,941	2,941	3,000
51730-524	Inservice/Staff Development	2,947	2,156	2,500	3,000
51730-599	Other Charges	20	0	400	400
51730-719	Office Equipment	8,274	2,487	4,000	4,000
	Total Building	\$324,285	\$367,701	\$381,965	\$418,840
51800	County Buildings				
51800-140	Salary Supplements	0	1320	1320	-
51800-166	Custodial Personnel	18714	68610	68610	71,765
51800-167	Maintenance Personnel	220133	262650	262,650	273,875
51800-169	Part time Personnel	1185	51420	51,420	54,530
51800-186	Longevity Pay	900	400	1,250	950
51800-187	Overtime Pay	23996	30000	30,000	30,000
51800-201	Social Security	15991	25752	25,752	26,735
51800-203	Extension Service Medicare	3740	6030	6,030	6,255
51800-204	Pensions	19729	27299	27,299	28,245
51800-205	Employee and Dependent Insurance	57100	81958	81,958	60,280
51800-307	Communication	776	942	1,700	2,000
51800-317	Data Processing	1706	1731	1,900	2,100
51800-322	Evaluation and Testing	562	997	1,015	1,500
51800-328	Janitorial Services	50217	0	0	-
51800-332	Legal Notices, Recordings, Court Costs	58	0	0	-
51800-330	Leases	0	4000	4,000	2,000
51800-335	Maintenance and Repair - Buildings - JAIL	67684	62792	95,000	95,000
51800-335	Maintenance and Repair - Buildings - LAWNC	18165	22793	26,100	26,100
51800-335	Maintenance and Repair - Buildings - MAINT	112801	96344	136,000	125,000
51800-337	Maintenance and Repair - Office Equipment	238	257	500	500
51800-338	Maintenance and Repair - Vehicle	2038	5428	7,000	7,000
51800-347	Pest Control	1767	2145	2,400	2,400
51800-350	Internet Connectivity	1576	1801	1,660	2,000
51800-355	Travel	0	0	600	1,000
51800-359	Disposal Fees	4636	4362	6,500	6,500
51800-410	Custodial Supplies	14611	18612	20,000	25,000
51800-415	Electricity	98160	89574	102,000	102,000
51800-425	Gasoline	8203	8292	8,500	8,500
51800-434	Natural Gas	37855	27585	41,840	42,000
51800-435	Office Supplies	2740	1500	1,500	2,000
51800-451	Uniforms	0	773	1,835	2,500
51800-454	Water and Sewer	20551	5196	10,000	10,000
51800-499	Other Supplies and Materials	6369	6197	7,300	7,000
51800-511	Vehicle and Equipment Insurance	1973	2847	2,847	2,850
51800-524	Inservice/Staff Development	0	0	2,000	2,000
51800-599	Other Charges (annex upgrades)	0	79464	125,000	-
51800-719	Office Equipment	0	234	1,500	1,500
	Total County Building	\$814,174	\$999,305	\$1,164,986	\$1,031,085
52100	Accounting and Budgeting				
52100-103	Assistant(s)	61,127	53,360	53,360	56,610
52100-105	Supervisor/Director	96,632	98,640	98,640	104,560
52100-119	Accountants/Bookkeepers	100,926	147,610	147,610	155,595
52100-169	Part Time	1,897	0	700	0
52100-186	Longevity Pay	1,700	1,000	1,000	1,500
52100-201	Social Security	15,626	18,681	18,681	19,735
52100-203	Extension Service Medicare	3,654	4,385	4,385	4,620

		2022-2023	Estimated	Amended	2024-2025
		AUDITED	Actual	Budget	BUDGET
		ACTUAL	2023-2024	2023-2024	
52100	Accounting and Budgeting - continued				
52100-204	Pensions	19,075	22,550	22,550	23,875
52100-205	Employee and Dependent Insurance	47,235	59,748	59,748	58,630
52100-302	Advertising	88	0	100	150
52100-307	Communication	1,112	1,493	1,300	1,500
52100-317	Data Processing Services	53,827	55,929	55,000	58,725
52100-320	Dues and Memberships	400	365	500	500
52100-322	Evaluation and Testing	91	0	50	100
52100-332	Legal Notices, Recordings, Court Costs	58	0	0	0
52100-334	Maintenance Agreements	413	466	600	600
52100-337	Maintenance and Repair Services - Office Equip	330	0	500	400
52100-348	Postal Charges	2,111	1,961	2,800	2,800
52100-350	Internet Connectivity	581	581	600	600
52100-355	Travel	297	252	1,500	1,000
52100-435	Office Supplies	2,576	3,500	3,500	3,700
52100-524	Inservice/Staff Development	780	3,266	4,200	2,000
52100-711	Furniture and Fixtures	0	291	1,000	500
52100-719	Office Equipment	0	2,128	5,000	2,000
	Total Accounting & Budgeting	\$410,536	\$476,206	\$483,324	\$499,700
52300	Property Assessors Office				
52300-101	County Official	86,395	90,715	90,715	95,251
52300-106	Deputy(ies)	96,371	104,480	104,480	107,740
52300-161	Secretary(s)	13,409	13,800	13,800	14,640
52300-186	Longevity	1,350	1,650	1,650	1,750
52300-196	In-Service Training	0	0	1,500	0
52300-201	Social Security	11,948	13,160	13,160	13,605
52300-203	Extension Service Medicare	2,794	3,080	3,080	3,185
52300-204	Pensions	14,815	15,915	15,915	16,455
52300-205	Employee and Dependent Insurance	25,880	28,560	28,560	33,690
52300-302	Advertising	165	165	200	200
52300-305	Audit Services	15,070	15,385	15,000	16,000
52300-307	Communication	3,146	3,179	3,650	3,650
52300-317	Data Processing Services	9,528	10,234	13,000	11,500
52300-320	Dues & Memberships	1,740	1,850	2,000	2,000
52300-322	Evaluation and Testing	0	0	250	300
52300-331	Legal Services	1,500	1,500	5,000	5,000
52300-332	Legal Notices, Recording and Court Costs	0	0	100	100
52300-334	Maintenance Agreements	450	0	600	600
52300-337	Maintenance & Repair Services - Office Equipment	0	0	250	250
52300-348	Postal Charges	1,736	1,976	2,500	2,000
52300-355	Travel	916	412	2,000	2,000
52300-435	Office Supplies	1,588	2,000	2,000	2,500
52300-499	Other Supplies & Materials	4,649	4,142	4,785	4,785
52300-524	Inservice/Staff Development	600	425	2,000	2,000
52300-719	Office Equipment	0	100	2,000	2,000
	Total Property Assessors Office	\$294,050	\$312,728	\$328,195	\$341,201
52310	Reappraisal Program				
52310-103	Assistant(s)	53,636	55,185	55,185	58,550
52310-106	Deputy(ies)	60,977	66,070	66,070	69,115
52310-169	Part-Time Personnel	13,177	26,320	26,320	27,510
52310-201	Social Security	7,789	9,160	9,160	9,625
52310-203	Extension Service Medicare	1,822	2,150	2,150	2,255
52310-204	Pensions	8,596	9,100	9,100	9,580
52310-205	Employee and Dependent Insurance	23,176	25,719	25,719	30,760
52310-317	Data Processing Services	3,420	3,420	3,500	3,500

		2022-2023 AUDITED ACTUAL	Estimated Actual 2023-2024	Amended Budget 2023-2024	2024-2025 BUDGET
52310	Reappraisal Program- continued				
52310-338	Maintenance and Repair Services - Vehicles	155	263	1,500	1,500
52310-348	Postal Charges	1,548	1,548	2,500	2,500
52310-355	Travel	522	0	1,200	1,200
52310-399	Other Contracted Services	0	0	0	0
52310-425	Gasoline	1,596	1,655	2,500	2,500
52310-435	Office Supplies	586	447	1,000	1,000
52310-511	Vehicle and Equipment Insurance	1,288	1,443	1,443	1,443
52310-524	Inservice/Staff Development	75	50	200	200
52310-719	Office Equipment	0	0	2,000	2,000
	Total Reappraisal Program	\$178,363	\$202,530	\$209,547	\$223,238
52400	County Trustees Office				
52400-101	County Official	86,395	90,715	90,715	95,251
52400-106	Deputy(ies)	80,157	90,875	90,875	93,605
52400-169	Part-Time Personnel	16,545	26,710	26,710	27,510
52400-186	Longevity	1,300	1,350	1,350	1,400
52400-201	Social Security	11,121	13,005	13,005	13,505
52400-203	Extension Service Medicare	2,601	3,045	3,045	3,160
52400-204	Pensions	12,589	13,730	13,730	14,270
52400-205	Employee and Dependent Insurance	22,880	27,204	27,204	28,190
52400-307	Communication	1,666	1,666	1,690	2,000
52400-317	Data Processing Services	16,553	17,554	17,280	18,100
52400-320	Dues and Memberships	961	1,234	1,800	1,800
52400-322	Evaluation and Testing	0	0	0	0
52400-331	Legal Services	40	40	2,000	2,000
52400-332	Legal Notices, Recording and Court Costs	0	0	0	0
52400-334	Maintenance Agreements	31	30	200	300
52400-348	Postal Charges	5,789	7,260	8,500	9,000
52400-349	Printing, Stationery and Forms	4,836	4,550	5,000	6,500
52400-350	Internet Connectivity	581	581	600	600
52400-355	Travel	561	119	1,500	1,500
52400-435	Office Supplies	1,912	2,500	2,500	3,000
52400-524	In Service/Staff Development	505	0	1,200	1,200
52400-719	Office Equipment	1,075	9,046	10,120	10,000
	Total County Trustee	\$268,098	\$311,214	\$319,024	\$332,891
52500	County Clerks Office				
52500-101	County Official	86,395	90,715	90,715	95,251
52500-106	Deputy(ies)	256,848	277,669	277,669	289,230
52500-106	Deputy(ies) - on call pay	0	0	0	1,200
52500-186	Longevity	600	700	700	800
52500-187	Overtime pay	0	0	0	5,322
52500-188	Bonus Payments (from reserve)	12,000	8,000	8,000	40,000
52500-201	Social Security	21,487	23,390	23,390	26,775
52500-203	Extension Service Medicare	5,025	5,475	5,475	6,265
52500-204	Pensions	26,597	28,290	28,290	32,390
52500-205	Employee and Dependent Insurance	70,894	81,055	81,055	103,970
52500-307	Communication	3,660	3,624	3,720	3,900
52500-317	Data Processing Services	35,480	38,741	40,871	45,136
52500-320	Dues & Memberships	916	959	1,000	1,000
52500-322	Evaluation and Testing	73	71	0	0
52500-334	Maintenance Agreements	809	454	600	720
52500-348	Postal Charges	20,439	14,000	14,000	16,000
52500-350	Internet Connectivity	3,023	3,023	3,023	3,023
52500-355	Travel	897	766	2,500	3,000
52500-435	Office Supplies	9,670	9,525	12,000	10,000
52500-524	In Service/Staff Development	355	255	1,000	1,000

		2022-2023 AUDITED ACTUAL	Estimated Actual 2023-2024	Amended Budget 2023-2024	2024-2025 BUDGET
52500	County Clerks Office- continued				
52500-711	Furniture and Fixtures	0	0	0	0
52500-719	Office Equipment	8,241	2,460	2,500	20,000
52500-790	Other Equipment	410	2,500	2,500	2,500
	Total County Clerk	\$563,819	\$591,672	\$599,008	\$707,482
52600	Data Processing				
52600-105	Director	0	0	0	78,380
52600-201	Social Security	0	0	0	4,865
52600-203	Extension Service Medicare	0	0	0	1,140
52600-204	Pensions	0	0	0	5,885
52600-205	Employee and Dependent Insurance	0	0	0	14,945
52600-307	Communication	0	0	0	760
52600-317	Data Processing	0	0	0	1,560
52600-435	Office Supplies	0	0	0	865
52600-790	Other Equipment	0	0	0	16,600
	Total Data Processing	\$0	\$0	\$0	\$125,000
53100	Circuit Court Clerk				
53100-101	County Official	86,395	90,715	90,715	95,251
53100-106	Deputy(ies)	284,226	333,605	333,605	348,340
53100-164	Attendants	600	600	600	600
53100-169	Part-time Personnel	0	0	0	24,085
53100-186	Longevity Pay	2,850	2,750	2,750	3,150
53100-194	Jury and Witness Fees	7,062	8,000	14,400	15,000
53100-201	Social Security	22,227	26,490	26,490	29,195
53100-203	Extension Service Medicare	5,198	6,200	6,200	6,830
53100-204	Pensions	27,572	32,040	32,040	33,510
53100-205	Employee and Dependent Insurance	85,544	100,956	100,956	84,100
53100-302	Advertising	35	0	200	200
53100-307	Communication	4,983	5,396	5,600	5,600
53100-317	Data Processing Services	5,665	2,250	2,250	2,250
53100-317	Data Processing Services -Circuit	18,054	27,200	27,200	26,000
53100-317	Data Processing Services - General Sessions	5,770	7,360	7,590	8,000
53100-320	Dues & Memberships	1,134	1,174	1,150	1,175
53100-322	Evaluation and Testing	245	0	150	150
53100-332	Legal Notices, Recording and Costs	411	140	400	400
53100-334	Maintenance Agreements	351	614	1,000	1,000
53100-337	Maintenance & Repair - Office Equipment	0	0	100	100
53100-348	Postal Charges	5,330	5,155	7,350	7,350
53100-355	Travel	83	869	1,500	1,500
53100-399	Other Contracted Services	280	0	500	2,500
53100-422	Food Supplies	2,257	2,650	5,000	5,000
53100-435	Office Supplies	11,754	12,175	12,500	13,500
53100-524	In Service/Staff Development	0	0	1,500	1,500
53100-711	Furniture and Fixtures	0	0	2,000	2,000
53100-719	Office Equipment	3,626	6,710	7,000	7,000
	Total Circuit Court	\$581,652	\$673,049	\$690,746	\$725,286
53310	General Sessions Judge				
53310-102	Judge(s)	156,922	164,769	164,769	171,524
53310-161	Secretary(s)	37,943	40,955	40,955	42,190
53310-186	Longevity Pay	500	550	550	600
53310-189	Other Salaries & Wages	36,000	36,000	36,000	36,000
53310-201	Social Security	14,026	15,028	15,028	15,525
53310-203	Extension Service Medicare	3,325	3,518	3,518	3,630
53310-204	Pensions	14,652	15,483	15,483	16,075
53310-205	Employee and Dependent Insurance	21,554	23,744	23,744	28,190
53310-307	Communication	2,193	1,935	2,184	2,184
53310-317	Data Processing	3,648	4,023	2,680	4,206

		2022-2023 AUDITED ACTUAL	Estimated Actual 2023-2024	Amended Budget 2023-2024	2024-2025 BUDGET
General Sessions Judge - continued					
53310-320	Dues and Memberships	300	750	750	750
53310-322	Evaluation and Testing	0	0	0	0
53310-333	Licenses	0	0	400	478
53310-348	Postal Charges	361	393	425	425
53310-355	Travel	810	1,470	1,500	1,500
53310-399	Other Contracted Services	2,712	2,700	2,712	2,700
53310-435	Office Supplies	657	511	1,000	1,000
53310-524	In Service/Staff Development	704	0	1,095	1,095
53310-719	Office Equipment	0	0	0	0
Total General Sessions Judge		296,307	311,829	312,793	328,072
53400 Chancery Court					
53400-105	Supervisor/Director	86,395	90,715	90,715	95,251
53400-106	Deputy(ies)	69,243	77,610	77,610	94,105
53400-169	Part-Time Personnel	5,875	24,090	24,090	25,550
53400-186	Longevity Pay	0	0	0	250
53400-194	Jury and Witness Fees	0	1,000	4,000	4,000
53400-201	Social Security	9,615	11,940	11,940	13,345
53400-203	Extension Service Medicare	2,249	2,795	2,795	3,125
53400-204	Pensions	11,673	12,635	12,635	14,225
53400-205	Employee and Dependent Insurance	31,798	35,507	35,507	36,790
53400-302	Advertising	0	0	0	0
53400-307	Communication	1,347	1,442	1,500	1,600
53400-317	Data Processing Services	18,825	20,957	20,961	20,476
53400-320	Dues and Memberships	1,291	1,184	1,191	600
53400-322	Evaluation and Testing	112	0	250	250
53400-331	Legal Services	19,148	0	5,000	0
53400-332	Legal Notices, Recording and Court Costs	2,218	1,843	4,000	4,000
53400-334	Maintenance Agreement	528	606	1,000	1,000
53400-337	Maintenance and Repair Services - Office Equipment	0	0	0	0
53400-348	Postal Charges	2,839	3,367	4,000	4,000
53400-355	Travel	572	819	1,900	1,900
53400-399	Other Contracted Services	600	2,151	3,000	1,700
53400-435	Office Supplies	7,011	4,500	4,500	5,000
53400-524	In Service/Staff Development	0	953	1,300	1,500
53400-711	Furniture and Fixtures	2,503	1,669	2,500	2,500
53400-719	Office Equipment	1,379	12,915	13,200	5,000
Total Chancery Court		\$275,221	\$308,698	\$323,594	\$336,167
53500 Juvenile Court					
53500-111	Probation Officer	78,940	81,705	81,705	85,360
53500-112	Youth Service Officer	46,815	45,985	45,985	40,025
53500-123	Guidance Personnel	63,027	64,340	64,340	56,005
53500-161	Secretary	34,957	38,590	38,590	40,350
53500-186	Longevity Pay	350	650	650	700
53500-187	Overtime Pay	2,695	4,080	4,080	4,080
53500-201	Social Security	13,645	14,600	14,600	14,045
53500-203	Extension Service Medicare	3,191	3,420	3,420	3,290
53500-204	Pensions	16,953	17,660	17,660	16,990
53500-205	Employee and Dependent Insurance	55,983	63,709	63,709	79,030
53500-302	Advertising	0	0	0	100
53500-307	Communication	463	446	500	600
53500-317	Data Processing	9,811	8,280	9,218	9,750
53500-320	Dues and Memberships	0	0	0	250
53500-322	Evaluation and Testing	91	747	1,545	2,000
53500-334	Maintenance Agreements	450	77	175	750
53500-337	Maintenance and Repair Services - Office Equip	0	0	0	250
53500-348	Postal Charges	527	489	650	1,150

		2022-2023 AUDITED ACTUAL	Estimated Actual 2023-2024	Amended Budget 2023-2024	2024-2025 BUDGET
Juvenile Court - continued					
53500-350	Internet Connectivity	0	0	0	0
53500-355	Travel	929	1,207	1,208	2,000
53500-435	Office Supplies	262	503	900	2,000
53500-524	Inservice/Staff Development	760	760	760	1,000
53500-599	Other Charges	2,985	4,410	4,690	7,000
53500-719	Office Equipment	0	6,754	6,754	1,000
	Total Juvenile Court	\$332,834	\$358,412	\$361,139	\$367,725
53910 Probation Services					
53910-105	Supervisor/Director	69,664	71,115	71,115	75,400
53910-111	Probation Officer (s)	80,954	82,105	82,105	83,285
53910-130	Social Worker	0	45,864	45,864	49,320
53910-201	Social Security	8,961	12,350	12,350	12,900
53910-203	Extension Service Medicare	2,096	2,895	2,895	3,020
53910-204	Pensions	11,296	14,940	14,940	15,605
53910-205	Employee and Dependent Insurance	34,085	49,737	49,737	47,310
53910-302	Advertising	88	90	150	150
53910-307	Communication	1,954	2,475	6,000	2,320
53910-317	Data Processing	11,360	14,000	14,000	16,500
53910-320	Dues and Memberships	300	340	620	620
53910-322	Evaluation and Testing	6,064	2,240	2,500	5,000
53910-333	Licensing	810	810	850	850
53910-334	Maintenance Agreements	1,272	1,530	2,000	1,500
53910-347	Pest Control	144	360	420	420
53910-348	Postal Charges	0	198	250	250
53910-350	Internet Connectivity	999	1,000	1,100	1,100
53910-351	Rental	8,400	9,100	8,400	9,600
53910-355	Travel	7,019	8,385	10,000	12,000
53910-399	Other Contracted Services	24,971	35,986	40,242	66,491
53910-415	Electric	1,618	1,410	1,750	1,400
53910-434	Natural Gas	518	544	500	500
53910-435	Office Supplies	2,264	5,323	6,000	4,280
53910-454	Water and Sewer	0	0	0	0
53910-524	Inservice/Staff Development	1,225	1,134	1,135	1,000
53910-599	Other Charges	150	250	0	0
53910-719	Office Equipment	496	1,541	2,600	500
	Total Probation Services	\$276,708	\$365,722	\$377,523	\$411,321
53920 Courtroom Security (Sheriff)					
53920-106	Deputy(ies)	73,025	100,300	100,380	107,480
53920-186	Longevity Pay	0	0	400	450
53920-187	Overtime	7,159	3,300	3,300	4,500
53920-201	Social Security	4,694	4,694	6,460	6,975
53920-203	Extension Service Medicare	1,098	1,098	1,515	1,635
53920-204	Pensions	6,014	6,014	7,815	8,435
53920-205	Employee and Dependent Insurance	21,803	28,195	28,195	15,460
53920-307	Communications	442	522	500	1,000
53920-399	Other Contracted Services	83,825	67,766	135,000	154,300
53920-451	Uniforms	1,108	608	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	\$199,168	\$212,497	\$288,565	\$305,235
54110 Sheriff's Department					
54110-101	County Official	95,035	99,787	99,787	104,776
54110-103	Assistant(s)	72,353	78,105	78,105	80,440
54110-106	Deputy(ies)	621,618	705,340	705,340	890,105
54110-107	Detective(s)	204,490	221,660	221,660	231,530

		2022-2023	Estimated	Amended	2024-2025
		AUDITED	Actual	Budget	
		ACTUAL	2023-2024	2023-2024	BUDGET
54110	Sheriff's Department- continued				
54110-109	Captains	59,796	64,545	64,545	66,485
54110-115	Sergeant (s)	101,127	117,835	117,835	122,395
54110-119	Accountants/Bookkeepers	86,144	92,235	92,235	94,310
54110-140	Salary Supplements	41,244	48,040	45,000	45,000
54110-170	School Resource Officer	277,539	0	14,950	0
54110-186	Longevity	8,150	8,200	8,400	7,650
54110-187	Overtime Pay	152,087	156,050	145,000	147,400
54110-196	In-Service Training	22,400	22,400	24,000	28,000
54110-201	Social Security	105,371	117,740	117,740	112,725
54110-203	Extension Service Medicare	24,642	27,540	27,540	26,365
54110-204	Pensions	125,920	142,425	142,425	136,360
54110-205	Employee and Dependent Insurance	296,265	261,511	341,706	326,872
54110-302	Advertising	88	394	4,100	4,400
54110-307	Communication	4,810	6,065	7,300	7,000
54110-312	Contracts with Private Agencies	670	670	6,500	6,500
54110-317	Data Processing Services	35,888	34,996	38,000	45,000
54110-320	Dues & Memberships	2,480	2,300	2,500	2,500
54110-322	Evaluation and Testing	1,183	1,140	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	1,098	951	2,000	2,000
54110-336	Maintenance & Repair - Equipment	596	41	600	600
54110-337	Maintenance & Repair - Office	185	350	500	500
54110-338	Maintenance & Repair - Vehicles	42,492	39,372	50,000	50,000
54110-347	Pest Control	300	565	600	600
54110-348	Postal Charges	1,622	1,628	2,500	2,500
54110-350	Internet Connectivity	1,340	1,300	1,350	1,350
54110-353	Towing Services	375	510	1,200	1,200
54110-355	Travel	2,991	7,862	6,500	7,500
54110-356	Tuition	0	0	0	7,100
54110-359	Disposal Fees	2,054	2,138	2,400	3,000
54110-399	Other Contracted Services	0	120	1,000	1,000
54110-412	Diesel Fuel	0	0	300	300
54110-415	Electricity	18,611	17,298	22,000	22,000
54110-425	Gasoline	102,836	103,841	100,000	140,000
54110-431	Law Enforcement Supplies	12,432	10,282	22,500	22,500
54110-434	Natural Gas	5,331	4,985	5,000	5,000
54110-435	Office Supplies	4,842	4,677	5,000	5,000
54110-450	Tires & Tubes	5,900	8,069	8,069	10,000
54110-451	Uniforms	19,216	17,487	20,000	45,650
54110-454	Water and Sewer	14,144	15,594	22,000	22,000
54110-499	Other Supplies and Materials	270	500	500	750
54110-511	Vehicle & Equipment Insurance	29,594	33,084	33,084	33,084
54110-524	Inservice/Staff Development	4,440	3,740	6,000	6,000
54110-599	Other Charges	5,721	14,058	15,431	15,000
54110-716	Law Enforcement Equipment	20,008	20,900	37,671	37,671
54110-718	Motor Vehicles	0	277,448	282,000	0
54110-719	Office Equipment	1,789	2,095	2,500	2,500
54110-790	Other Equipment	0	0	0	16,000
	Total Sheriff's Department	\$2,637,487	\$2,797,873	\$2,961,373	\$2,952,618

		2022-2023 AUDITED ACTUAL	Estimated Actual 2023-2024	Amended Budget 2023-2024	2024-2025 BUDGET
54120	Special Patrols				
54120-170	School Resource Officer	0	330,100	384,940	513,835
54120-186	Longevity	0	1,250	1,250	1,900
54120-187	Overtime Pay	0	1,407	1,407	0
54120-201	Social Security	0	20,635	23,870	31,980
54120-203	Extension Service Medicare	0	4,680	5,440	7,480
54120-204	Pensions	0	24,960	28,870	38,680
54120-205	Employee and Dependent Insurance	0	55,046	102,545	93,700
54120-206	Life Insurance	0	192	192	430
54120-209	Disability Insurance	0	1,014	1,014	2,055
54120-718	Motor Vehicles	0	188,000	188,000	0
54120-799	Other Equipment	0	0	12,472	59,940
	Total Special Patrols	0	627,284	750,000	750,000
54160	Adm of Sexual Offender Reg				
54160-599	Other Charges	0	0	1,000	1,000
	Total Admin of Sexual Offender Reg	\$0	\$0	\$1,000	\$1,000
54210	Jail				
54210-103	Assistant(s)	39,050	46,000	46,000	48,815
54210-105	Supervisor/Director	59,796	64,540	64,540	66,485
54210-140	Salary Supplements (Holiday Pay)	31,094	48,000	48,000	48,000
54210-160	Guards	695,705	685,000	843,385	931,655
54210-162	Clerical Personnel	36,219	42,200	42,200	43,465
54210-186	Longevity	3,500	3,600	4,000	3,050
54210-187	Overtime	178,538	174,648	175,000	120,000
54210-201	Social Security	63,668	66,095	75,840	78,215
54210-203	Extension Service Medicare	14,890	15,460	17,740	18,295
54210-204	Pensions	77,318	79,690	91,750	94,610
54210-205	Employee and Dependent Insurance	140,746	137,340	211,542	218,000
54210-307	Communication	3,580	3,780	5,000	5,000
54210-309	Contracts with Government Agencies	0	0	2,700	0
54210-312	Contracts with Private Agencies	10,030	0	0	2,700
54210-312	Contracts with Private Agencies - Fire Alarm	0	2,010	2,700	2,700
54210-317	Data Processing	13,772	14,942	15,000	20,000
54210-322	Evaluation and Testing	8,939	3,963	7,000	7,000
54210-334	Maintenance Agreements	0	0	1,500	1,500
54210-336	Maintenance & Repair - Equipment	10,419	10,423	15,000	12,000
54210-337	Maintenance & Repair - Office Equipment	148	1,430	1,550	2,000
54210-338	Maintenance & Repair - Vehicles	1,768	287	6,000	6,000
54210-340	Medical and Dental Services	234,258	271,425	310,000	325,000
54210-347	Pest Control	300	395	600	600
54210-348	Postal Charges	1,647	1,628	1,800	1,800
54210-350	Internet Connectivity	1,301	1,242	1,300	1,300
54210-355	Travel	1,721	2,856	3,000	3,000
54210-359	Disposal Fees	6,163	5,106	6,500	6,500
54210-415	Electricity	55,833	51,893	70,000	70,000
54210-422	Food Supplies	262,340	307,063	270,000	310,000
54210-434	Natural Gas	35,029	31,236	48,000	40,000
54210-435	Office Supplies	3,058	5,500	5,500	6,500
54210-441	Prisoners Clothing	4,979	8,500	8,500	8,500
54210-451	Uniforms	6,139	5,764	10,000	10,000
54210-454	Water and Sewer	33,003	35,587	65,000	45,000
54210-499	Other Supplies and Materials	42,209	41,640	45,700	45,700
54210-509	Refunds	0	454	0	0
54210-511	Vehicle and Equipment Insurance	0	0	1,800	1,800
52410-524	Inservice/Staff Development	100	300	750	750
52410-599	Other Charges	0	2,000	2,900	2,900
54210-719	Office Equipment	0	308	1,900	2,500
54210-790	Other Equipment	17,333	11,984	14,700	17,700
	Total Jail	\$2,094,593	\$2,184,289	\$2,544,397	\$2,629,040

		2022-2023 AUDITED ACTUAL	Estimated Actual 2023-2024	Amended Budget 2023-2024	2024-2025 BUDGET
54320	Rural Fire Protection				
54320-196	In-Service Training	45	50	200	100
54320-322	Evaluation and Testing	168	0	500	500
54320-336	Maintenance and Repair Services - Equip	1,571	2,875	2,900	3,000
54320-338	Maintenance and Repair Services - Vehicles	23,820	18,177	30,000	39,000
54320-353	Tow in Services	400	0	1,000	2,000
54320-399	Other Contracted Services	45,000	215,000	240,000	45,000
54320-412	Diesel Fuel	6,168	5,162	7,500	9,500
54320-415	Electricity	17,980	15,785	18,500	20,000
54320-425	Gasoline	919	944	1,700	1,000
54320-434	Natural Gas	7,170	7,607	8,000	10,000
54320-454	Water and Sewer	1,992	2,940	3,500	4,000
54320-499	Other Supplies and Materials	1,558	1,500	1,500	3,500
54320-503	Excess Risk Insurance	8,390	8,390	8,390	9,000
54320-511	Vehicle and Equipment Insurance	20,020	22,772	22,772	25,000
54320-790	Other Equipment	1,735	10,990	15,710	3,500
	Total Rural Fire Protection	\$136,936	\$312,192	\$362,172	\$175,100
54410	Civil Defense				
54410-105	Supervisor/Director	78,271	79,900	79,900	84,700
54410-161	Secretary	37,761	40,355	40,355	41,570
54410-169	Part-Time Personnel	19,376	46,625	46,625	28,140
54410-186	Longevity	1,700	1,800	1,800	2,150
54110-189	Other Salaries and Wages	86,180	94,930	94,930	144,140
54410-201	Social Security	13,649	16,350	16,350	18,645
54410-203	Extension Service Medicare	3,192	3,830	3,830	4,365
54410-204	Pensions	15,293	16,285	16,285	20,445
54410-205	Employee and Dependent Insurance	27,302	29,871	29,871	45,350
54410-307	Communication	8,770	8,940	9,750	10,250
54410-317	Data Processing Services	4,344	4,534	5,051	6,500
54410-320	Dues and Memberships	475	549	549	750
54410-322	Evaluation and Testing	0	102	250	250
54410-334	Maintenance Agreements	925	913	700	1,000
54410-336	Maintenance & Repair - Equipment	2,195	3,500	3,500	3,000
54410-337	Maintenance & Repair - Office Equipment	17	57	300	400
54410-338	Maintenance & Repair - Vehicles	10,754	13,945	14,000	14,000
54410-348	Postal Charges	209	236	400	350
54410-350	Internet Connectivity	1,147	1,990	1,990	2,500
54410-353	Towing Services	0	0	500	1,000
54410-355	Travel	3,490	2,511	3,500	4,000
54410-412	Diesel Fuel	3,796	4,217	6,000	5,500
54410-425	Gasoline	4,138	3,733	6,000	5,500
54410-435	Office Supplies	1,063	994	1,000	1,200
54410-451	Uniforms	3,647	4,000	4,000	4,000
54410-499	Other Supplies and Materials	0	0	0	41,930
54410-511	Vehicle and Equipment Insurance	9,020	10,473	10,473	12,000
54410-524	Inservice/Staff Development	2,490	2,100	3,600	4,000
54410-599	Other Charges	7,478	6,775	9,697	6,000
54410-711	Furniture and Fixtures	209	338	500	800
54410-718	Motor Vehicles	0	0	0	0
54410-719	Office Equipment	1,000	840	1,000	1,200
54410-790	Other Equipment	23,587	25,353	25,353	30,000
	Total Civil Defense	\$371,478	\$426,046	\$438,059	\$545,635
54490	Other Emergency Management				
54490-358	Remittance of Revenue Collected	0	1,608	1,608	0
54490-399	Other Contracted Services	0	0	5,000	5,000
54490-499	Other Supplies & Materials	5,216	9,972	9,972	5,000
54490-599	Other Charges	6,928	0	0	0
	Total Other Emergency Management	\$12,144	\$11,580	\$16,580	\$10,000

		2022-2023	Estimated	Amended	2024-2025
		AUDITED	Actual	Budget	BUDGET
		ACTUAL	2023-2024	2023-2024	
54610	County Coroner/Medical Examiner				
54610-103	Assistant(s)	126	700	700	2,500
54610-105	Supervisor/Director	677	0	0	0
54610-201	Social Security	50	44	44	160
54610-203	Extension Service Medicare	12	11	11	40
54610-204	Pensions	9	53	53	190
54610-317	Data Processing Services	507	972	1,000	1,500
54610-341	Pauper Burials	0	300	400	600
54610-355	Travel	0	0	1,000	0
54610-399	Other Contracted Services	88,108	93,832	105,000	105,000
54610-790	Other Equipment	1,592	121	192	1,000
	Total County Coroner/Medical Examiner	\$91,081	\$96,033	\$108,400	\$110,990
54710	Public Safety Grants				
54710-399	Other Contracted Services	6545	10920	49,073	0
	Total Public Safety Grants	6,545	10,920	49,073	-
54900	Other Public Safety				
54900-307	Communication	558	660	660	660
	Total Other Public Safety	\$558	\$660	\$660	\$660
55110	Local Health Center				
55110-307	Communication	8,333	8,352	8,370	9,700
55110-309	Contracts with Government Agencies	19,659	20,100	20,100	20,100
55110-312	Contracts with Private Agencies (Lawn Care)	1,895	2,100	1,760	1,760
55110-320	Dues and Memberships	375	375	400	400
55110-322	Evaluation and Testing	36	0	0	0
55110-328	Janitorial Services	12,223	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	14	385	500	500
55110-348	Postal Charges	0	0	100	100
55110-350	Internet Connectivity	2,126	1,320	1,330	0
55110-359	Disposal Fees	2,201	1,990	1,920	1,920
55110-413	Drugs and Medical Supplies	0	0	300	300
55110-415	Electricity	35,208	37,443	40,000	40,000
55110-434	Natural Gas	0	23	1,000	1,000
55110-435	Office Supplies	50	78	1,000	1,000
55110-454	Water and Sewer	1,029	836	750	950
55110-499	Other Supplies & Materials	215	374	5,496	5,139
55110-506	Liability Insurance	0	0	900	900
55110-599	Other Charges	374	233	500	500
55110-707	Building Improvements	0	0	2,000	2,000
55110-711	Furniture & Fixtures	428	0	1,000	1,000
55110-790	Other Equipment	0	0	1,000	800
	Total Local Health Center	\$84,166	\$73,609	\$89,026	\$88,669

		2022-2023 AUDITED ACTUAL	Estimated Actual 2023-2024	Amended Budget 2023-2024	2024-2025 BUDGET
55120	Rabies and Animal Control				
55120-103	Assistant(s)	42,786	46,200	46,200	48,990
55120-186	Longevity Pay	550	600	600	650
55120-187	Overtime Pay	176	2,475	2,475	3,000
55120-201	Social Security	2,560	3,090	3,090	3,265
55120-203	Extension Service Medicare	599	725	725	765
55120-204	Pensions	3,263	3,740	3,740	3,950
55120-205	Employee and Dependent Insurance	12,864	14,381	14,381	14,920
55120-307	Communication	1,736	1,900	1,700	1,700
55120-309	Contracts with Government Agencies	25,463	19,100	29,000	29,000
55120-317	Data Processing	653	708	725	923
55120-338	Maintenance and Repair Services - Vehicle	1,971	1,600	5,600	5,600
55120-353	Towing Service	250	0	0	0
55120-425	Gasoline	2,429	2,920	5,000	5,000
55120-450	Tires and Tubes	0	0	1,000	1,000
55120-451	Uniforms	73	0	700	700
55120-499	Other Supplies and Materials	240	25	900	900
55120-511	Vehicle and Equipment Insurance	612	685	685	685
55120-790	Other Equipment	257	0	2,000	2,000
	Total Rabies and Animal Control	\$96,482	\$98,149	\$118,521	\$123,048
55130	Ambulance Service				
55130-105	Supervisor/Director	75,460	74,385	74,385	78,855
55130-119	Accountants/Bookkeepers	36,917	39,170	39,170	40,350
55130-131	Medical Personnel	1,507	0	0	0
55130-133	Paraprofessionals	1,708,458	1,722,837	2,142,050	2,283,030
55130-169	Part time Personnel	2,278	0	0	0
55130-186	Longevity Pay	5,000	5,600	5,850	6,150
55130-196	Inservice	0	0	0	20,000
55130-201	Social Security	107,258	140,220	140,220	150,565
55130-203	Extension Service Medicare	25,851	32,810	32,810	35,215
55130-204	Pensions	127,748	133,145	133,145	153,500
55130-205	Employee and Dependent Insurance	284,950	302,147	302,147	331,590
55130-302	Advertising	20	100	100	100
55130-307	Communication	7,693	7,847	8,000	8,000
55130-309	Contracts with Government Agencies	5,500	5,500	5,500	5,500
55130-312	Contracts with Private Agencies	69,415	54,052	80,000	85,000
55130-317	Data Processing	3,752	5,101	5,000	6,300
55130-320	Dues and Memberships	875	841	1,000	1,000
55130-322	Evaluation and Testing	3,930	2,905	2,500	3,500
55130-333	Licenses	2,680	3,145	3,200	3,200
55130-334	Maintenance Agreements	450	213	600	600
55130-335	Maintenance and Repair Services - Building	15	292	1,000	1,000
55130-336	Maintenance and Repair Services - Equipment	2,387	6,055	8,400	7,500
55130-337	Maintenance and Repair Services - Office Equipment	99	99	500	500
55130-338	Maintenance and Repair Services - Vehicles	36,836	32,545	51,300	45,000
55130-347	Pest Control	298	812	812	840
55130-348	Postal Charges	181	180	180	180
55130-350	Internet Connectivity	4,625	2,690	3,000	3,000
55130-353	Towing Services	300	200	400	400
55130-355	Travel	2,825	3,112	4,000	4,000
55130-356	Tuition	0	0	6,000	30,000
55130-359	Disposal Fees	960	846	1,250	2,500
55130-399	Other Contracted Services	32,442	46,777	60,000	60,000
55130-410	Custodial Services	1,040	758	1,000	1,000
55130-412	Diesel Fuel	374	150	150	250
55130-413	Drugs and Medical Supplies	112,564	125,000	125,000	125,000
55130-415	Electricity	20,127	15,782	24,000	24,000
55130-425	Gasoline	73,898	69,892	78,000	75,000

		2022-2023 AUDITED ACTUAL	Estimated Actual 2023-2024	Amended Budget 2023-2024	2024-2025 BUDGET
Ambulance Service - continued					
55130-434	Natural Gas	6,647	5,620	6,000	6,000
55130-435	Office Supplies	309	1,000	1,000	1,200
55130-450	Tires and Tubes	5,931	6,410	6,410	6,500
55130-451	Uniforms	4,718	6,000	6,000	7,500
55130-454	Water and Sewer	1,359	1,171	1,600	1,600
55130-499	Other Supplies and Materials	62	595	600	0
55130-509	Refunds	0	1,000	5,000	0
55130-511	Vehicle and Equipment Insurance	14,542	20,324	20,324	20,324
55130-524	Inservice/Staff Development	7,090	6,822	7,500	7,500
55130-711	Furniture and Fixtures	725	2,860	3,030	3,500
55130-718	Motor Vehicles	0	0	50	50
55130-719	Office Equipment	249	5,257	7,500	900
55130-790	Other Equipment	17,250	15,759	18,000	8,500
Total Ambulance Service		\$2,817,595	\$2,908,026	\$3,423,683	\$3,656,199
55150 Maternal and Child Health Services					
55150-309	Contracts with Government Agencies	5,000	6,500	6,500	9,000
Total Maternal and Child Health Services		\$5,000	\$6,500	\$6,500	\$9,000
55190 Other Local Health Services					
55190-133	Paraprofessionals	121,659	129,507	199,626	192,900
55190-161	Secretary(s)	36,073	37,608	37,874	39,250
55190-186	Longevity	900	1,000	1,400	1,550
55190-201	Social Security	9,525	10,423	14,813	14,570
55190-203	Extension Service Medicare	2,228	2,436	3,465	3,460
55190-204	Pensions	11,898	12,600	17,918	17,610
55190-205	Employee and Dependent Insurance	44,559	59,340	82,854	76,636
55190-206	Life Insurance	0	0	0	0
55190-209	Disability Insurance	489	500	500	0
55190-322	Evaluation and Testing	0	0	100	500
55190-355	Travel	628	780	3,000	3,000
55190-499	Other Supplies and Materials	0	0	4,600	4,600
55190-599	Other Charges	0	0	0	1,000
Total Other Local Health Services		\$227,959	\$254,194	\$366,150	\$355,076
55310 Regional Mental Health Center					
55310-309	Contracts with Government Agencies	0	0	0	0
55310-316	Contributions	0	0	0	0
Totals	Total Regional Mental Health Center	\$0	\$0	\$0	\$0
55900 Other Public Health and Welfare					
55900-312	Contracts with Private Agencies	51,240	51,240	51,240	51,240
55900-316	Contributions	46,000	45,000	45,000	50,000
Total Other Public Health and Welfare		\$97,240	\$96,240	\$96,240	\$101,240
56300 Senior Citizen Assistance					
56300-316	Contributions	91,500	\$90,800	90,800	95,800
Total Senior Citizen Assistance		\$91,500	\$90,800	\$90,800	\$95,800

		2022-2023 AUDITED ACTUAL	Estimated Actual 2023-2024	Amended Budget 2023-2024	2024-2025 BUDGET
56500	Libraries				
56500-103	Assistant(s)	32,061	32,304	48,285	42,885
56500-105	Supervisor/Director	62,296	56,950	56,950	60,345
56500-129	Librarians	127,565	134,075	134,075	135,480
56500-169	Part-Time Personnel	85,486	66,340	113,040	121,185
56500-186	Longevity Pay	3,300	1,750	2,000	1,850
56500-201	Social Security	19,017	18,290	21,975	22,430
56500-203	Extension Service Medicare	4,448	4,278	5,145	5,250
56500-204	Pensions	16,735	18,110	18,110	18,045
56500-205	Employee and Dependent Insurance	30,082	38,267	42,583	44,510
56500-302	Advertising	517	520	520	520
56500-307	Communication	2,287	2,635	2,000	3,000
56500-317	Data Processing Services	3,804	3,748	3,700	3,700
56500-320	Dues and Memberships	520	366	500	500
56500-322	Evaluation and Testing	419	552	601	300
56500-336	Maintenance and Repair Services - Equipment	180	207	200	250
56500-337	Maintenance and Repair Services - Office Equipment	851	714	900	900
56500-347	Pest Control	168	420	420	420
56500-348	Postal Charges	734	440	699	500
56500-350	Internet Connectivity	6,819	6,600	10,000	7,000
56500-351	Rentals	5,802	4,590	5,800	5,800
56500-355	Travel	1,503	0	2,000	1,500
56500-359	Disposal Fees	432	432	400	450
56500-410	Custodial Supplies	0	0	0	0
56500-415	Electricity	11,526	10,781	10,000	12,000
56500-432	Library Books/Media	19,067	20,000	20,000	22,000
56500-434	Natural Gas	3,544	3,348	3,500	3,500
56500-435	Office Supplies	11,868	9,480	10,000	10,000
56500-437	Periodicals	217	650	700	500
56500-454	Water and Sewer	1,086	1,352	1,200	1,500
56500-499	Other Supplies and Materials	10,444	9,065	12,680	10,680
56500-511	Vehicle Insurance	1,249	1,424	1,424	1,424
56500-524	Inservice/Staff Development	0	0	750	750
56500-599	Other Charges	0	860	1,000	1,000
56500-719	Office Equipment	2,558	2,673	3,000	3,000
	Total Libraries	\$466,585	\$451,221	\$534,157	\$543,174
56900	Other Social, Cultural, Recreational				
56900-316	Contributions	0	100,000	100,000	0
	Total Social, Cultural, Recreational	0	100,000	100,000	0
57100	Agricultural Extension Service				
57100-103	Assistant(s)	13,540	12,047	12,047	12,409
57100-105	Supervisor/Director	16,372	14,493	14,493	15,628
57100-161	Secretary(s)	9,435	8,694	8,694	8,955
57100-163	Educational Assistants	14,158	12,469	12,469	13,443
57100-186	Longevity	0	680	680	858
57100-201	Social Security	3,189	3,000	3,000	3,181
57100-203	Extension Service Medicare	1,385	702	702	744
57100-204	Pensions	9,975	9,084	9,084	9,799
57100-205	Health Insurance	8,884	7,425	7,425	9,953
57100-307	Communication	3,251	3,243	3,800	3,800
57100-320	Dues and Memberships	878	988	3,000	3,000
57100-328	Janitorial Services	2,130	0	5,000	0
57100-337	Maintenance & Repair Services - Office Equipment	0	278	1,500	1,500
57100-355	Travel	5,674	5,500	5,500	5,500
57100-410	Custodial Supplies	0	173	1,500	1,500
57100-415	Electricity	6,745	8,269	7,500	7,500
57100-434	Natural Gas	5,788	4,774	5,200	5,800

	2022-2023 AUDITED ACTUAL	Estimated Actual 2023-2024	Amended Budget 2023-2024	2024-2025 BUDGET	
Agricultural Extension Service - continued					
57100-435	Office Supplies	742	1,902	3,500	3,500
57100-454	Water and Sewer	1,148	1,163	3,600	3,600
57100-499	Other Supplies and Materials	896	172	1,000	1,000
57100-719	Office Equipment	0	92	2,500	2,500
	Total Agricultural Extension Service	\$104,190	\$95,148	\$112,194	\$114,170
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	39,981	45,065	45,065	47,775
57500-186	Longevity Pay	1,000	1,000	1,000	1,000
57500-201	Social Security	2,477	2,860	2,860	3,025
57500-203	Extension Service Medicare	579	670	670	710
57500-204	Pensions	3,074	3,460	3,460	3,660
57500-205	Employee and Dependent Insurance	12,241	13,732	13,732	14,140
	Total Soil Conservation	\$59,352	\$66,787	\$66,787	\$70,310
58110 Tourism					
58110-302	Advertising	2,000	2,000	2,000	2,000
58110-316	Contributions	38,100	48,000	48,000	48,000
58110-316	Contributions- Non profits	0	0	0	15,000
	Total Tourism	\$40,100	\$50,000	\$50,000	\$65,000
58130 Housing and Urban Development					
58130-399	Other Contracted Services	0	30,000	30,000	0
58130-799	Other Capital Outlay	113,402	356,598	356,598	0
	Total Housing and Urban Development	113,402	386,598	386,598	0
58190 Other Economic & Comm Development					
58190-316	Contributions	360,433	382,812	382,812	382,812
58190-399	Other Contracted Services	0	25,000	26,000	0
5890-499	Other Supplies and Materials	0	0	1,000	0
	Total Other Economic & Comm Development	\$360,433	\$407,812	\$409,812	\$382,812
58300 Veterans Services					
58300-105	Supervisor/Director	36513	38,860	38860	41205
58300-169	Part-time Personnel	16052	22,685	22685	27510
58300-201	Social Security	3259	3,820	3820	4265
58300-203	Extension Service Medicare	762	762	900	1000
58300-204	Pensions	2739	2,739	2925	3095
58300-205	Health Insurance	0	0	0	0
58300-307	Communication	1208	1,245	1700	1700
58300-316	Contributions	0	3,950	3950	0
58300-317	Data Processing Services	3542	3,613	3500	4000
58300-320	Dues and Memberships	0	0	0	900
58300-334	Maintenance Agreements	48	85	300	300
58300-337	Maintenance and Repair Services - Office Equipment	0	0	150	150
58300-338	Maintenance and Repair Services - Vehicles	0	0	0	2000
58300-348	Postal Charges	179	179	200	500
58300-350	Internet Connectivity	628	857	750	800
58300-355	Travel	274	855	1500	2000
58300-425	Gasoline	0	100	0	1500
58300-435	Office Supplies	1744	1,442	1500	1500
58300-511	Vehicle and Equipment Insurance	569	634	634	640
58300-719	Office Equipment	1758	1,760	1800	1500
	Total Veteran's Services	\$69,275	\$83,586	\$85,174	\$94,565

		2022-2023 AUDITED ACTUAL	Estimated Actual 2023-2024	Amended Budget 2023-2024	2024-2025 BUDGET
58400	Other Charges				
58400-206	Life Insurance	4630	8,000	8,000	8,000
58400-209	Disability Insurance	25739	24,000	24,000	25,000
58400-210	Unemployment Compensation	8394	8,000	8,000	8,400
58400-215	On-Behalf Payments for OPEB	810	0	10,000	5,000
58400-317	Data Processing	335	0	600	600
58400-506	Liability Insurance	239411	316,070	316,070	325,000
58400-510	Trustee's Commission	257071	281,000	260,000	290,000
58400-513	Workman's Compensation Insurance	201007	215,701	215,800	220,000
58400-515	Liability Claim	5528	1,395	10,000	6,000
58400-599	Other Charges	129992	16,304	121,428	150,000
58400-715	Land	36	0	2	0
58400-719	Office Equipment	90	0	0	0
	Total Other Charges	\$873,043	\$870,470	\$973,900	\$1,038,000
58500	Contributions to Other Agencies				
58500-316	Contributions	517,370	580,505	580,505	656,489
	Total Contributions to Other Agencies	\$517,370	\$580,505	\$580,505	\$656,489
58800	COVID-19 Grant				
58811 711	Furniture and Fixtures	251	0	0	0
58811 719	Office Equipment	12,793	0	0	0
58811 790	Other Equipment	22,016	0	0	0
58812-499	Other Supplies and Materials	0	0	4,090	0
58812-799	Other Capital Outlay	0	225,172	278,910	0
58832-302	Tourism - Advertisement	0	24,500	47,083	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	0	10,024	510,900	0
58842-302	ARPA #B - BRC Advertising	0	0	0	6,650
58842-309	ARPA #B - BRC Contracts with Government Agencies	0	0	0	6,000
58842-317	ARPA #B - BRC Data Processing Services	0	0	0	4,800
58842-599	ARPA #B - BRC Other Charges	0	0	0	13,000
58842-711	ARPA #B - BRC Furniture and Fixtures	0	0	0	11,800
58842-719	ARPA #B - BRC Office Equipment	0	0	0	57,750
	Total COVID-19 Grant	\$35,060	\$259,696	\$842,983	\$100,000
99100	Operating Transfers Out				
99100-590	Operating Transfers Out	1,317,808	382,711	492,389	300,000
	Total Operating Transfers Out	\$1,317,808	\$382,711	\$492,389	\$300,000
TOTALS	Total General Fund	18,759,898	20,522,688	23,261,887	22,614,542
	Net Change in Fund Balance	759,790	2,644,468		5,861
	Fund Balance July 1	22,166,330	22,926,120		25,570,588
	Fund Balance June 30	\$22,926,120	\$25,570,588		\$25,576,449

		2022-2023	Estimated	Amended	
		AUDITED	Actual	Budget	2024-2025
		ACTUAL	2023-2024	2023-2024	BUDGET
42600	Fines, Forfeitures and Penalties				
42610	Fines	30,042	18,911	45,000	25,000
42600	Total Fines, Forfeitures and Penalties	30,042	18,911	45,000	25,000
Total Revenues		\$30,042	\$18,911	\$45,000	\$25,000
53500	Juvenile Court				
53500-317	Data Processing	3,000	3,000	3,500	3,000
53500-499	Other Supplies and Materials	2,764	823	3,000	1,500
53500-510	Trustee's Commission	342	189	500	250
53500	Total Expenditures Juvenile Services	6,106	4,012	7,000	4,750
Transfers Out					
99100-590	Transfers to Other Funds	45,000	45,000	45,000	45,000
99100	Total Transfers to Other Funds	45,000	45,000	45,000	45,000
Total Expenditures		\$51,106	\$49,012	\$52,000	\$49,750
Net Change in Fund Balance		-21,064	-30,101		-24,750
Beginning Fund Balance 7/1		\$76,030	\$54,966		\$24,865
Estimated Ending Fund Bal. 6/30		\$54,966	\$24,865		\$115

		2022-2023	Estimated	Amended	
		AUDITED	Actual	Budget	2024-2025
		ACTUAL	2023-2024	2023-2024	BUDGET
Charges for Current Services					
43110	Tipping Fees	240,086	195,534	220,000	250,000
43112	Surcharge - Host Agency	646,721	558,658	500,000	540,000
43113	Surcharge - General - Tires	15,840	7,265	25,000	7,500
43190	Other General Service Charges	3,950	21,321	20,000	20,000
Total Charges for Current Services		906,597	782,778	765,000	817,500
Other Local Revenues					
Recurring Items					
44145	Sale of Recycled Materials	515,539	433,148	500,000	400,000
44170	Misc Refunds	0	0	0	0
Total Recurring Items		515,539	433,148	500,000	400,000
Nonrecurring Items					
44530	Sale of Equipment	0	23,349	20,000	5,000
44570	Contributions and Gifts	320,000	320,000	320,000	320,000
Total Nonrecurring Items		320,000	343,349	340,000	325,000
General Government Grants					
46170	Solid Waste Grants	0	0	0	0
Total General Government Grants		0	0	0	0
Public Works Grants					
46430	Litter Program	38,947	39,525	45,100	45,100
Total Public Works Grants		38,947	39,525	45,100	45,100
Other State Revenues					
46980	Other State Grants	0	0	0	0
46990	Other State Revenues	17,535	17,615	20,000	20,000
Total Other State Revenues		17,535	17,615	20,000	20,000
Other Federal Thru State					
47301	ARRA Grant #1 - CARES	0	0	0	0
Total Other Federal Thru State		0	0	0	0
Other Sources					
49700	Insurance Recovery	192,431	11,563	0	0
49800	Transfer In	53,205	0	0	0
Total		245,636	11,563	0	0
Total Revenues		\$2,044,254	\$1,627,978	\$1,670,100	\$1,607,600

		2022-2023	Estimated	Amended	2024-2025
		AUDITED	Actual	Budget	
SANITATION MANAGEMENT		ACTUAL	2023-2024	2023-2024	BUDGET
55710-103	Assistant	60,674	60,095	60,095	67,085
55710-105	Supervisor/Director	73,890	81,185	81,185	86,075
55710-141	Assistant Floor	0	0	0	0
55710-145	Equipment Operators - Light	93,599	116,245	116,245	120,935
55710-147	Truck Drivers	111,051	113,940	113,940	120,910
55710-161	Secretary's	35,403	40,680	40,680	36,365
55710-167	Maintenance Personnel	44,922	48,220	48,220	50,400
55710-169	Part-time Personnel	172,274	184,576	266,093	289,455
55710-186	Longevity Pay	2,550	2,450	2,450	2,750
55710-187	Overtime Pay	28,570	35,000	35,000	35,000
55710-201	Social Security	37,901	48,205	48,205	50,160
55710-203	Extension Service Medicare	8,864	11,280	11,280	11,735
55710-204	State Retirement	33,544	37,350	37,350	38,965
55710-205	Employee and Dependent Insurance	75,110	86,393	88,575	107,100
55710-206	Life Insurance	348	322	750	750
55710-209	Disability Insurance	1,444	1,454	1,500	1,500
55710-302	Advertising	1,749	1,018	3,000	3,000
55710-307	Communication	3,973	4,016	8,000	5,500
55710-312	Contracts with Private Agencies	8,248	7,902	10,000	10,000
55710-314	Contracts with Public Carriers	2,767	0	2,500	0
55710-317	Data Processing	4,944	2,960	6,500	6,500
55710-320	Dues and Memberships	1,052	979	1,500	1,500
55710-322	Evaluation and Testing	911	1,294	1,500	1,500
55710-328	Janitorial Services	4,300	0	4,500	0
55710-329	Laundry Service	2,602	2,602	3,000	3,000
55710-331	Legal Services	0	0	0	0
55710-332	Legal Notices, Recording and Court Costs	88	60	500	500
55710-333	Licenses	650	500	750	750
55710-334	Maintenance Agreements	179	241	600	600
55710-335	Maintenance and Repair Services - Buildings	19,905	28,525	35,000	30,000
55710-336	Maintenance and Repair Services - Equip	33,099	28,022	50,000	50,000
55710-338	Maintenance and Repair Services - Vehicles	55,851	34,873	34,873	45,000
55710-347	Pest Control	84	420	300	450
55710-348	Postal Charges	230	544	350	600
55710-349	Printing, Stationary and Forms	125	52	125	200
5571-350	Internet	1,199	1,199	1,250	1,199
55710-351	Rentals	7,200	7,800	8,000	8,000
55710-355	Travel	982	770	3,000	3,000
55710-359	Disposal Fees	23,941	19,028	25,000	25,000
55710-360	Brokerage Fees - Recyclables	6,036	10,387	15,500	15,500
55710-399	Other Contracted Services	189,628	220,157	230,000	230,000
55710-410	Custodial Supplies	525	685	750	750
55710-412	Diesel Fuel	56,733	50,800	62,262	65,000
55710-415	Electricity	53,004	49,970	58,500	58,500
55710-422	Food Supplies	756	677	1,500	1,500
55710-424	Garage Supplies	7,941	7,958	10,000	10,000
55710-425	Gasoline	12,127	5,285	5,000	6,500
55710-429	Instructional Supplies and Materials	0	0	1,500	1,500
55710-434	Natural Gas	10,985	13,350	6,000	6,000
55710-435	Office Supplies	751	1,333	1,500	1,500
55710-442	Propane Gas	2,184	1,708	5,000	2,000
55710-451	Uniforms	0	2,563	3,500	4,800
55710-454	Water and Sewer	12,109	14,365	12,000	12,000
55710-462	Wire	27,494	29,306	30,000	30,000
55710-499	Other Supplies and Materials	0	9,738	9,738	45,100

Marshall County, TN
Solid Waste/Sanitation Fund (116)
FY 24-25

	2022-2023 AUDITED ACTUAL	Estimated Actual 2023-2024	Amended Budget 2023-2024	2024-2025 BUDGET
55710-506 Liability Insurance	9,314	16,576	16,576	19,000
55710-510 Trustee's Commission	14,162	13,691	17,500	17,500
55710-511 Vehicle and Equipment Insurance	10,861	14,014	14,014	16,500
55710-513 Workman's Compensation Insurance	23,250	32,412	32,412	35,000
55710-515 Liability Claim	5,000	2,500	3,000	3,000
55710-524 Inservice/Staff Development	200	0	0	0
55710-707 Building Improvements	152,983	0	25,000	25,000
55710-718 Motor Vehicle	239,020	99,574	99,574	0
55710-719 Office Equipment	2,974	3,045	6,500	6,500
55710-790 Other Equipment	67,008	553	553	20,000
55710-799 Other Capital Outlay	0	0	0	0
Total Sanitation Management	\$1,859,268	\$1,610,847	\$1,819,695	\$1,848,634
Total Expenditures	\$1,859,268	\$1,610,847	\$1,819,695	\$1,848,634
Net Change in Fund Balance	\$184,986	\$17,131		-\$241,034
Beginning Fund Balance 7/1	\$2,511,714	\$2,696,700		\$2,713,831
Estimated Ending Fund Bal. 6/30	\$2,696,700	\$2,713,831		\$2,472,797

		2022-2023	Estimated	Amended	
		AUDITED	Actual	Budget	2024-2025
		ACTUAL	2023-2024	2023-2024	BUDGET
Fines, Forfeitures and Penalties					
Circuit Court					
42140	Drug Control Fines	2,573	1,953	2,100	2,000
42141	Drug Court Fees	1,151	876	800	900
42150	Jail Fees	0	0	0	0
	Total Circuit Court	3,724	2,829	2,900	2,900
General Sessions					
42340	Drug Control Fines	1,674	2,513	2,000	2,100
42341	Drug Court Fees	2,046	2,518	2,000	2,100
42350	Jail Fees	24	24	50	25
	Total General Sessions	3,744	5,055	4,050	4,225
Other Fines, Forfeitures, and Penalties					
	Proceeds From Confiscated Property	7,492	0	0	0
	Total Other Fines, Forfeitures, and Penalties	7,492	0	0	0
Nonrecurring Items					
44570	Contributions and Gifts	1,281	721	3,000	1,500
	Total Nonrecurring Items	1,281	721	3,000	1,500
Total Revenues		\$16,241	\$8,605	\$9,950	\$8,625
Drug Enforcement					
54150-319	Confidential Drug Enforcement Payments	0	0	0	0
54150-358	Remittance of Revenues Collected	2,602	3,196	5,000	4,000
54150-499	Other Supplies and Materials	0	0	500	500
54150-510	Trustee's Commission	144	86	200	200
54150-718	Motor Vehicles	0	0	0	0
	Total Drug Enforcement Expenditures	2,746	3,282	5,700	4,700
Total Expenditures		\$2,746	\$3,282	\$5,700	\$4,700
Net Change in Fund Balance		13,495	5,323		3,925
Beginning Fund Balance 7/1		85,975	99,470		104,793
Estimated Ending Fund Bal. 6/30		\$99,470	\$104,793		\$108,718

	2022-2023 AUDITED ACTUAL	Estimated Actual 2023-2024	Amended Budget 2023-2024	2024-2025 BUDGET
Current Property Taxes				
40110	495,667	509,476	506,276	506,706
40120	10,321	9,300	11,000	10,500
40125	86	357	100	200
40130	3,781	3,797	4,400	3,800
40140	2,124	2,215	2,100	2,200
	511,979	525,145	523,876	523,406
County Local Option Taxes				
40240	250,643	232,903	221,850	235,000
40280	368,062	367,635	350,000	368,000
	618,705	600,538	571,850	603,000
Other Local Revenues				
44135	0	0	0	0
44145	3,289	3,412	0	0
44170	0	0	0	0
	3,289	3,412	0	0
Nonrecurring Items				
44530	0	0	0	0
44560	0	0	0	0
	0	0	0	0
State of Tennessee				
Public Works Grants				
46410	333,478	384,093	384,093	478,773
46420	0	3,082,954	2,819,499	2,823,065
	333,478	3,467,047	3,203,592	3,301,838
Other State Revenues				
46851	17,126	17,452	16,000	17,400
46920	2,443,276	2,436,287	2,400,000	2,400,000
46925	0	2,000	0	2,000
46930	22,738	22,738	22,700	22,738
	2,483,140	2,478,477	2,438,700	2,442,138
Other Sources				
48120	25,000	0	0	0
49700	27,619	4,000	0	0
49800	116,815	0	0	0
	169,434	4,000	0	0
	\$4,120,025	\$7,078,619	\$6,738,018	\$6,870,382

		2022-2023	Estimated	Amended	
		AUDITED	Actual	Budget	2024-2025
		ACTUAL	2023-2024	2023-2024	BUDGET
61000	Administration				
61000-101	County Official/Administrative Officer	95,035	99,787	99,787	104,776
61000-103	Assistant	50,954	51,505	51,505	65,105
61000-119	Accountant/Bookkeeper	48,082	48,615	48,615	103,110
61000-140	Salary Supplements	6,000	6,000	6,000	6,000
61000-186	Longevity	1,450	1,500	1,500	2,550
61000-187	Overtime	5,400	5,200	5,200	5,200
61000-201	Social Security	12,814	13,190	13,190	17,780
61000-203	Extension Service Medicare	2,997	3,090	3,090	4,160
61000-204	Pensions	15,519	15,950	15,950	21,510
61000-205	Employee and Dependent Insurance	20,122	22,422	22,422	44,670
61000-206	Life Insurance	0	0	0	0
61000-209	Disability Insurance	0	0	0	0
61000-320	Dues and Memberships	3,622	4,507	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	273	206	500	500
61000-336	Maintenance and Repair Services - Equipment	0	478	3,500	3,500
61000-337	Maintenance and Repair Services - Office	730	1,067	1,500	1,500
61000-348	Postal Charges	756	756	1,200	1,200
61000-355	Travel	1,807	1,374	2,000	2,000
61000-435	Office Supplies	887	1,416	1,500	1,500
61000-599	Other Charges	861	729	1,000	1,000
61000-719	Office Equipment	980	300	2,200	2,200
	Total Administration	268,289	278,092	288,659	396,261
62000	Highway and Bridge Maintenance				
62000-141	Foreman	113,249	177,722	177,722	117,940
62000-143	Equipment Operators	552,480	495,478	495,478	509,065
62000-147	Truck Drivers	279,211	299,215	299,215	308,240
62000-149	Laborers	126,683	128,240	128,240	130,815
62000-186	Longevity Pay	10,500	11,700	11,700	9,450
62000-187	Overtime Pay	25,844	35,000	35,000	35,000
62000-201	Social Security	67,281	71,460	71,460	68,855
62000-203	Extension Service Medicare	15,734	16,720	16,720	16,110
62000-204	Pensions	83,098	86,445	86,445	83,290
62000-205	Employee and Dependent Insurance	240,417	275,494	275,494	277,670
62000-206	Life Insurance	0	0	0	0
62000-209	Disability Insurance	0	0	0	0
62000-321	Engineering	0	0	3,500	3,500
62000-322	Evaluation and Testing	1,668	2,016	2,016	1,035
62000-402	Asphalt	369,979	448,995	448,995	448,995
62000-408	Concrete	0	2,000	2,000	2,000
62000-409	Crushed Stone	149,480	270,000	300,000	300,000

	2022-2023 AUDITED ACTUAL	Estimated Actual 2023-2024	Amended Budget 2023-2024	2024-2025 BUDGET
66000 Employee Benefits				
66000-206 Life Insurance	898	1,100	1,600	1,600
66000-209 Disability Insurance	5,130	5,500	5,500	5,500
66000-513 Workers Compensation Insurance	54,971	49,297	60,000	55,000
Total Employee Benefits	60,999	55,897	67,100	62,100
68000 Capital Outlay				
68000-705 Bridge Construction	296,812	384,093	384,093	478,773
68000-713 Highway Construction	33,133	43,917	100,000	100,000
68000-714 Highway Equipment	272	0	84,810	100,000
68000-718 Motor Vehicles	67,504	0	100,000	100,000
68000-720 Plant Operation Equipment	2,599	1,456	5,000	5,000
68000-726 State Aid Roads	351,124	2,819,499	2,819,499	2,823,065
Total Capital Outlay	751,444	3,248,965	3,493,402	3,606,838
Total Expenditures	\$4,092,399	\$7,012,155	\$7,477,118	\$7,600,015
Net Change in Fund Balance	27,626	66,464		-729,633
Beginning Fund Balance 7/1	\$1,112,855	\$1,140,481		\$1,206,945
Estimated Ending Fund Bal. 6/30	\$1,140,481	\$1,206,945		\$477,312

		2022-2023	Estimated	Amended	
		AUDITED	Actual	Budget	2024-2025
		ACTUAL	2023-2024	2023-2024	BUDGET
62000-420	Fertilizer, Lime, Chemicals, Seed	8,993	9,000	9,000	9,000
62000-426	General Const Material	5,399	4,265	7,200	7,200
62000-438	Pipe	74,407	75,000	80,000	80,000
62000-443	Road Signs	20,000	19,981	20,000	20,000
62000-444	Salt	10,000	16,000	16,000	15,000
62000-446	Small Tools	0	0	500	500
62000-455	Wood Products	0	0	350	350
Total Highway and Bridge Maintenance		2,154,423	2,444,731	2,487,035	2,444,015
63100	Operation and Maintenance of Equipment				
63100-141	Foreman	63,202	63,905	63,905	65,815
63100-142	Mechanic	143,813	145,400	145,400	149,765
63100-186	Longevity Pay	2,150	2,250	2,250	2,200
63100-187	Overtime Pay	5,333	9,500	9,500	6,101
63100-188	Bonus Payment	0	0	0	0
63100-201	Social Security	12,891	13,400	13,400	13,885
63100-203	Extension Service Medicare	3,015	3,140	3,140	3,250
63100-204	Pensions	16,087	16,210	16,210	16,795
63100-205	Employee and Dependent Insurance	56,606	63,291	63,291	58,490
63100-206	Life Insurance	0	0	0	0
63100-209	Disability Insurance	0	0	0	0
63100-322	Evaluation and Testing	485	200	336	500
63100-329	Laundry Service	12,850	13,000	13,000	13,000
63100-412	Diesel Fuel	83,238	115,986	170,000	140,000
63100-418	Equipment Machinery & Parts	189,779	223,212	250,000	250,000
63100-424	Garage Supplies	46,222	50,000	50,000	50,000
63100-425	Gasoline	25,146	43,421	105,000	75,000
63100-433	Lubricants	14,785	10,069	15,000	15,000
63100-446	Small Tools	0	0	1,000	1,000
63100-450	Tires and Tubes	54,492	60,000	60,000	60,000
63100-499	Other Supplies and Materials	21,605	29,502	30,000	30,000
Total Operation and Maintenance of Equipment		751,699	862,486	1,011,432	950,801
65000	Other Charges				
65000-307	Communication	7,144	11,442	7,200	11,500
65000-415	Electricity	11,109	9,977	12,000	12,000
65000-454	Water and Sewer	4,627	4,835	6,100	5,500
65000-506	Liability Insurance	8,264	11,158	11,158	13,000
65000-510	Trustee Commission	40,947	41,540	40,000	42,000
65000-511	Vehicle and Equipment Insurance	33,454	43,032	43,032	46,000
65000-515	Liability Claim	0	0	5,000	5,000
65000-599	Others Charges	0	0	5,000	5,000
Total Other Charges		105,545	121,984	129,490	140,000

**MARSHALL COUNTY BOARD OF EDUCATION
PROPOSED 2024-2025 BUDGET
REVENUES**

	Actual 2022-2023	Budget 2023-2024	Projected 2023-2024	Budget 2024-2025	
40110	9,437,131	9,217,710	9,422,524	9,225,853	
40120	203,468	149,934	176,111	149,934	
40125	1,697	5,000	6,798	5,000	
40130	72,295	51,676	70,660	51,676	
40140	41,489	30,513	49,507	30,513	
40210	4,866,760	2,183,549	5,174,407	4,900,000	
40275	21,399	6,000	20,989	20,000	
41110	2,147	1,867	2,318	2,000	
43517	127,871	75,000	185,686	125,000	
43570	82,818	50,000	92,702	75,000	
43583	854	500	439	500	
43990	45,215	40,000	40,556	40,000	
44130	956	3,000	3,000	3,000	
44170	205,176	80,000	123,967	80,000	
44530	-	3,000	-	3,000	
44560	2,608	1,000	1,013	1,000	
44570	-	-	-	-	
44990	-	-	-	-	
46510	-	38,085,621	38,288,373	40,091,007	
46511	31,125,381	-	-	-	
46515	197,976	193,519	193,519	193,519	
46550	15,212	15,662	15,662	15,662	
46590	927,566	-	-	-	
46610	76,826	58,350	58,350	50,000	
46790	5,000	-	2,157,835	125,243	
46851	190,000	190,000	190,000	190,000	
46980	-	-	-	-	
47143	-	-	-	-	
47147	251,334	-	280,000	-	
47309	12,000	-	-	-	
49700	76,661	2,000	157,761	2,000	
Total Revenues	47,989,840	50,443,901	56,712,177	55,379,907	
Total Expenditures	51,266,679	53,342,480	56,616,069	55,352,287	
Difference	(3,276,839)	(2,898,579)	96,108	27,620	
Adjustment to Beginning Fund Bal					
Restricted for Educ-Ext Contract	-	-	-	-	
Restricted for Instruc-Career Ladder	(716)	(31,002)	1,203	1,203	
Reserves-Textbooks	-	50,000	202,601	-	
Reserve-Chromebook Insurance	79,022	117,794	55,675	-	
Unassigned Fund Balance	8,588,565	7,388,482	8,503,500	8,789,396	15.88%
Total Reserves	8,666,871	7,525,274	8,762,979	8,790,599	
SHORT(OVER) 3% FUND BALANCE REQUIREMENT				(7,128,828)	3%= 1,660,569
Maintenance Of Effort	14,836,386	11,836,249	15,113,314	14,574,976	

**REGULAR INSTRUCTION PROGRAM
71100**

	Actual 2022-2023	Budget 2023-2024	Projected 2023-2024	Budget 2024-2025	Increase (Decrease)
116 Teachers	15,336,054	16,898,180	16,694,708	18,336,620	1,641,912
117 Career Ladder Program	39,098	35,200	32,316	29,800	(2,516)
128 Homebound Teachers	9,695	10,000	6,810	10,000	3,190
163 Educational Assistants	825,086	716,137	799,391	803,246	3,855
186 Longevity Pay	200,375	184,225	180,550	197,400	16,850
189 Other Salaries	130,176	706,570	717,946	752,918	34,972
195 Substitute Teachers-Certified	19,989	30,000	20,396	30,000	9,604
198 Substitute Teachers-Non-Certified	290,492	180,000	365,701	180,000	(185,701)
201 Social Security	959,145	1,163,117	1,060,130	1,261,079	200,949
204 Pensions	1,347,763	851,618	1,298,544	1,291,788	(6,756)
207 Medical Insurance	3,254,370	3,865,190	3,499,334	3,959,121	459,787
208 Dental Insurance	10,496	12,049	11,204	11,856	652
210 Unemployment Comp.	8,838	9,510	10,441	9,972	(469)
212 Employer Medicare	230,850	272,020	255,065	294,930	39,865
217 Retirement-Hybrid	57,252	555,586	72,084	72,986	902
336 Maint/Repairs Equipment	285,157	197,794	197,793	135,675	(62,118)
355 Travel	3,225	2,000	3,827	2,000	(1,827)
356 Tuition	5,258	12,000	12,000	15,000	3,000
399 Other Contracted Services	339,468	88,500	352,199	43,500	(308,699)
429 Instructional Supplies	395,906	321,400	277,746	335,950	58,204
449 Textbooks	1,073,339	500,000	500,000	502,601	2,601
499 Other Supplies	1,864	-	-	-	-
599 Other Charges	5,421	-	-	-	-
722 Regular Instruction Equipment	120,777	118,000	116,259	103,000	(13,259)
Total	24,950,094	26,729,096	26,484,444	28,379,442	1,894,998

ALTERNATIVE INSTRUCTION PROGRAM
71150

	Actual 2022-2023	Budget 2023-2024	Projected 2023-2024	Budget 2024-2025	Increase (Decrease)
116 Teachers	63,598	131,523	131,524	136,432	4,908
186 Longevity Pay	650	1,450	1,450	1,550	100
198 Non-Certified Substitutes	1,870	1,000	1,440	1,000	(440)
201 Social Security	3,759	8,307	7,480	8,617	1,137
204 Pensions	5,583	9,056	9,056	8,776	(280)
207 Medical Insurance	16,227	35,297	35,142	37,331	2,189
208 Dental Insurance	46	92	91	91	0
210 Unemployment Comp.	27	63	47	63	16
212 Employer Medicare	879	1,943	1,748	2,015	267
399 Other Contracted	1,182	3,000	3,000	3,000	-
429 Instructional Supplies	400	800	800	800	-
722 Instructional Equipment	-	3,000	3,000	3,000	-
Total	94,221	195,531	194,778	202,675	7,897

**SPECIAL EDUCATION PROGRAM
71200**

	Actual 2022-2023	Budget 2023-2024	Projected 2023-2024	Budget 2024-2025	Increase (Decrease)
116 Teachers	1,333,999	1,540,871	1,349,639	1,589,996	240,357
117 Career Ladder Program	5,500	5,500	5,500	5,500	-
128 Homebound Teachers	2,985	6,000	4,695	6,000	1,305
163 Educational Assistants	398,056	631,701	553,459	635,204	81,745
171 Speech Pathologist	187,224	261,925	219,588	333,011	113,423
186 Longevity Pay	32,050	31,300	27,775	28,900	1,125
195 Substitute Teachers-Certified	5,300	3,500	1,650	3,500	1,850
198 Substitute Teachers-Non-Certified	28,420	24,000	51,060	24,000	(27,060)
201 Social Security	110,515	155,297	122,980	162,819	39,839
204 Pensions	158,953	112,660	157,654	172,513	14,859
207 Medical Insurance	638,675	787,649	585,071	808,605	223,534
208 Dental Insurance	2,025	2,190	1,892	2,380	488
210 Unemployment Comp.	1,369	1,700	1,923	1,658	(266)
212 Employer Medicare	26,116	36,320	28,915	38,079	9,164
217 Retirement-Hybrid	6,499	79,039	6,301	6,757	456
310 Contracts with Other Public Agencies	-	-	97,420	-	(97,420)
429 Instructional Supplies	6,400	7,000	7,000	7,400	400
725 Special Education Equipment	-	-	40,584	-	(40,584)
790 Other Equipment	-	1,000	1,000	1,000	-
Total	2,944,086	3,687,652	3,264,106	3,827,321	563,215

VOCATIONAL EDUCATIONAL PROGRAM
71300

	Actual 2022-2023	Budget 2023-2024	Projected 2023-2024	Budget 2024-2025	Increase (Decrease)
116 Teachers	1,079,434	1,125,258	1,159,855	1,278,145	118,290
117 Career Ladder Program	3,000	3,000	3,000	2,000	(1,000)
163 Educational Assistants	9,683	-	-	-	-
186 Longevity Pay	12,500	12,150	10,450	10,850	400
189 Other Salaries	-	-	79,151	75,254	(3,897)
195 Substitute Teachers-Certified	-	1,000	100	1,000	900
198 Substitute Teachers-Non-Certified	9,230	8,000	12,010	8,000	(4,010)
201 Social Security	64,813	71,263	72,660	85,265	12,605
204 Pensions	93,997	63,640	91,205	87,751	(3,454)
207 Medical Insurance	228,171	246,551	231,984	250,627	18,643
208 Dental Insurance	752	780	730	780	50
210 Unemployment Comp.	479	468	529	530	1
212 Employer Medicare	15,181	16,667	17,011	19,941	2,930
217 Retirement-Hybrid	3,284	18,532	4,678	5,327	649
336 Maint/Repairs Equipment	387	2,500	2,500	2,500	-
429 Instructional Supplies	109,081	32,800	54,160	34,800	(19,360)
449 Textbooks	-	2,000	2,000	2,000	-
599 Other Charges	15,012	500	570	500	(70)
730 Vocational Instruction Equip.	-	30,000	336,370	30,000	(306,370)
Total	1,645,004	1,635,109	2,078,963	1,895,271	(183,692)

**ATTENDANCE
72110**

	Actual 2022-2023	Budget 2023-2024	Projected 2023-2024	Budget 2024-2025	Increase (Decrease)
105 Supervisor/Director	68,527	46,417	49,391	47,792	(1,599)
117 Career Ladder	600	600	600	600	-
130 Social Worker	79,747	93,664	94,439	183,904	89,465
162 Clerical Personnel	42,026	64,304	64,303	66,227	1,924
186 Longevity Pay	3,700	3,450	3,900	5,900	2,000
201 Social Security	8,999	10,008	9,728	15,874	6,146
204 Pensions	11,348	12,106	11,945	19,202	7,257
207 Medical Insurance	23,154	24,339	24,220	33,173	8,953
208 Dental Insurance	137	137	137	228	91
210 Unemployment Comp.	80	126	82	168	86
212 Employer Medicare	2,717	3,022	3,200	4,414	1,214
355 Travel	1,171	2,500	2,746	2,500	(246)
399 Other Contracted Services	27,829	24,075	28,297	39,340	11,043
499 Other Supplies and Materials	2,699	3,000	3,000	3,000	-
524 Inservice/Staff Dev	1,063	4,000	4,000	4,000	-
704 Attendance Equipment	946	4,000	4,000	4,000	-
Total	274,743	295,748	303,988	430,322	126,334

**HEALTH SERVICES
72120**

	Actual 2022-2023	Budget 2023-2024	Projected 2023-2024	Budget 2024-2025	Increase (Decrease)
105 Supervisor	106,185	122,322	122,320	133,865	11,545
117 Career Ladder	550	550	600	600	-
131 Medical Personnel	254,129	309,382	322,673	319,998	(2,675)
186 Longevity Pay	3,350	3,050	3,050	6,100	3,050
201 Social Security	18,595	24,111	23,210	25,588	2,378
204 Pensions	25,530	7,636	30,594	27,461	(3,133)
207 Medical Insurance	77,462	89,391	79,975	86,583	6,608
208 Dental Insurance	292	306	319	319	0
210 Unemployment Comp.	292	294	526	294	(232)
212 Employer Medicare	4,914	6,312	6,168	6,677	509
217 Retirement-Hybrid	2,901	25,836	3,103	2,966	(137)
355 Travel	2,808	1,000	1,018	1,000	(18)
399 Other Contracted Service	40,000	40,000	40,000	40,000	-
499 Other Supplies and Materials	15,122	13,000	18,795	13,000	(5,795)
524 Inservice/Staff Development	-	2,000	2,000	2,000	-
599 Other Charges	-	5,000	5,000	5,000	-
735 Health Equipment	9,290	2,000	10,931	2,000	(8,931)
Total	561,420	652,190	670,282	673,452	3,170

**OTHER STUDENT SUPPORT
72130**

	Actual 2022-2023	Budget 2023-2024	Projected 2023-2024	Budget 2024-2025	Increase (Decrease)
117 Career Ladder	2,000	1,000	1,000	1,000	-
123 Guidance Personnel	706,919	775,914	774,899	811,187	36,288
163 Educational Assistants	-	60,524	64,719	67,157	2,438
186 Longevity Pay	9,800	10,200	9,950	10,800	850
189 Other Salaries/Wages	1,450	2,000	640	2,000	1,360
201 Social Security	41,192	52,678	48,374	55,313	6,939
204 Pensions	61,237	42,180	60,254	57,410	(2,844)
207 Medical Insurance	179,323	189,658	202,223	214,500	12,277
208 Dental Insurance	369	370	456	510	54
210 Unemployment Comp.	256	363	384	363	(21)
212 Employer Medicare	9,634	12,320	11,316	12,936	1,620
217 Retirement-Hybrid	1,747	21,119	1,750	1,854	104
309 Contracts w/Govt Agencies	120,703	-	-	-	-
322 Evaluation and Testing	24,664	15,000	15,000	15,000	-
399 Other Contracted Services	57,386	139,000	359,478	20,000	(339,478)
499 Other Supplies and Materials	3,988	4,125	10,457	4,125	(6,332)
524 Inservice/Staff Development	1,700	2,000	4,472	2,000	(2,472)
599 Other Charges	10,324	10,000	10,000	14,000	4,000
790 Equipment	55,851	-	340,399	-	(340,399)
Total	1,288,543	1,338,451	1,915,771	1,290,155	(625,616)

**REGULAR INSTRUCTION SUPPORT
72210**

	Actual 2022-2023	Budget 2023-2024	Projected 2023-2024	Budget 2024-2025	Increase (Decrease)
105 Supervisor/Director	320,719	356,030	397,236	452,966	55,730
117 Career Ladder	5,000	4,000	2,000	4,000	2,000
129 Librarians	534,330	626,529	609,643	627,929	18,286
161 Secretary	24,155	34,295	37,153	83,915	46,762
186 Longevity Pay	18,225	14,550	17,475	16,350	(1,125)
189 Other Salaries/Wages	7,590	5,000	75,334	76,366	1,032
201 Social Security	51,823	64,505	67,215	78,215	11,000
204 Pensions	77,790	66,843	82,946	81,685	(1,261)
207 Medical Insurance	187,927	209,288	216,106	256,928	40,822
208 Dental Insurance	556	640	609	640	31
210 Unemployment Comp.	339	357	442	399	(43)
212 Employer Medicare	12,131	15,086	15,747	18,292	2,545
217 Retirement-Hybrid	584	5,162	2,161	2,296	135
320 Dues and Memberships	-	-	-	-	-
355 Travel	8,500	3,000	7,069	3,000	(4,069)
399 Other Contracted Services	21,953	10,200	10,200	10,200	-
432 Library Books/Media	8,679	23,650	27,067	23,650	(3,417)
499 Other Supplies and Materials	31,197	8,750	8,798	8,750	(48)
524 In Service/Staff Development	-	34,500	34,500	50,000	15,500
790 Equipment	-	2,000	2,000	2,000	-
Total	1,311,498	1,484,385	1,613,701	1,797,582	183,881

**SPECIAL EDUCATION SUPPORT
72220**

	Actual 2022-2023	Budget 2023-2024	Projected 2023-2024	Budget 2024-2025	Increase (Decrease)
105 Supervisor/Director	-	93,606	92,194	87,618	(4,576)
117 Career Ladder	500	500	500	500	-
124 Psychological Personnel	61,765	67,817	67,817	70,296	2,479
186 Longevity	1,750	1,650	1,700	1,400	(300)
189 Other Salaries	16,074	71,538	21,038	-	(21,038)
201 Social Security	109	13,428	5,519	9,877	4,358
204 Pensions	5,499	14,787	11,016	10,167	(849)
207 Medical Insurance	-	71,681	18,216	27,484	9,268
208 Dental Insurance	-	137	-	46	46
210 Unemployment Comp.	63	84	79	42	(37)
212 Employer Medicare	1,161	3,409	2,589	2,316	(273)
310 Contracts w private agencies	159,520	80,000	140,009	80,000	(60,009)
355 Travel	-	500	500	500	-
524 Inservice/Staff Development	-	1,000	1,000	1,000	-
Total	246,441	420,137	362,177	291,247	(70,930)

VOCATIONAL EDUCATION SUPPORT
72230

	Actual 2022-2023	Budget 2023-2024	Projected 2023-2024	Budget 2024-2025	Increase (Decrease)
105 Supervisor/Director	91,679	99,377	107,772	102,168	(5,604)
161 Secretary	27,276	32,324	32,323	33,298	975
186 Longevity Pay	950	-	650	700	50
201 Social Security	6,926	8,165	8,449	8,442	(7)
204 Pensions	10,095	9,192	10,374	9,040	(1,334)
207 Medical Insurance	28,489	36,637	36,432	38,699	2,267
208 Dental Insurance	91	92	92	91	(1)
210 Unemployment Comp.	42	42	78	42	(36)
212 Employer Medicare	1,620	1,910	1,976	1,974	(2)
307 Communication	438	3,200	3,182	3,200	18
355 Travel	197	500	500	500	-
399 Other Contracted Services	2,354	4,000	4,000	4,000	-
599 Other Charges	435	500	500	500	-
Total	170,592	195,939	206,328	202,654	(3,674)

TECHNOLOGY SUPPORT
72250

	Actual 2022-2023	Budget 2023-2024	Projected 2023-2024	Budget 2024-2025	Increase (Decrease)
105 Supervisor/Director	82,208	91,742	91,740	94,493	2,753
121 Data Processing Personnel	205,994	231,952	230,058	236,985	6,927
186 Longevity Pay	1,200	1,550	1,550	1,700	150
201 Social Security	17,117	20,165	19,023	20,657	1,634
204 Pensions	22,009	17,494	24,665	24,988	323
207 Medical Insurance	45,756	65,821	54,824	58,457	3,633
208 Dental Insurance	187	228	228	228	-
210 Unemployment Comp.	140	147	105	147	42
212 Employer Medicare	4,003	4,716	4,449	4,831	382
217 Retirement-Hybrid	929	8,280	1,046	1,001	(45)
307 Communication	0	20	20	20	-
336 Maintenance/Repair	60,954	95,000	95,000	110,000	15,000
350 Internet Connectivity	122,683	126,000	125,999	125,000	(999)
399 Other Contracted Services	7,048	7,360	11,462	11,500	38
471 Software	21,357	49,550	49,549	30,000	(19,549)
524 Staff Development	1,977	2,000	2,000	2,000	-
790 Other Equipment	453,150	-	-	-	-
Total	1,046,712	722,025	711,718	722,007	10,289

BOARD OF EDUCATION
72310

	Actual 2022-2023	Budget 2023-2024	Projected 2023-2024	Budget 2024-2025	Increase (Decrease)
191 Board/Committee Fees	35,423	37,720	37,119	39,605	2,486
201 Social Security	1,949	2,339	2,054	2,456	402
212 Employer Medicare	513	547	538	572	34
320 Dues/Memberships	-	6,763	7,030	7,175	145
331 Legal Services	8,070	15,000	14,972	15,000	28
355 Travel	-	500	500	500	-
399 Other Contracted Services	16,250	16,250	16,250	16,250	-
499 Other Supplies/Materials	-	1,000	1,000	1,000	-
506 Liability Insurance	105,840	111,132	123,401	127,745	4,344
510 Trustee's Commission	299,991	330,000	369,407	330,000	(39,407)
513 Workman's Comp Insurance	159,723	167,709	169,992	178,500	8,508
524 In Service/Staff Development	625	4,000	4,050	4,000	(50)
533 Criminal Investigation of Applicants	9,816	8,000	14,905	8,000	(6,905)
599 Other Charges	3,981	8,000	8,000	8,000	-
Total	642,181	708,960	769,218	738,803	(30,415)

**DIRECTOR OF SCHOOLS
72320**

	Actual 2022-2023	Budget 2023-2024	Projected 2023-2024	Budget 2024-2025	Increase (Decrease)
101 County Official/Adm Officer	140,630	153,410	153,410	158,012	4,602
117 Career Ladder/CEO	1,000	1,000	-	-	-
161 Secretary	52,817	52,000	52,000	53,560	1,560
186 Longevity Pay	1,550	650	650	700	50
201 Social Security	11,616	12,838	12,155	13,161	1,006
204 Pensions	16,379	14,460	14,391	14,111	(280)
207 Medical Insurance	35,371	36,714	36,798	38,823	2,025
208 Dental Insurance	382	381	388	391	3
210 Unemployment Comp.	42	63	74	63	(11)
212 Employer Medicare	2,717	3,002	3,078	3,066	(12)
307 Communication	600	600	350	600	250
320 Dues/Memberships	6,790	4,040	7,143	4,040	(3,103)
355 Travel	-	1,000	2,724	1,000	(1,724)
435 Office Supplies	-	500	500	500	-
524 Staff Development	288	4,000	4,000	4,000	-
599 Other Charges	3,114	1,500	1,500	1,500	-
701 Administrative Equipment	-	1,000	1,000	1,000	-
Total	273,296	287,158	290,161	294,527	4,366

**OFFICE OF THE PRINCIPAL
72410**

	Actual 2022-2023	Budget 2023-2024	Projected 2023-2024	Budget 2024-2025	Increase (Decrease)
104 Principals	858,910	952,180	952,168	970,294	18,126
117 Career Ladder Program	11,000	8,000	3,000	6,000	3,000
139 Assistant Principals	934,731	1,009,152	1,009,140	1,039,421	30,281
162 Clerical Personnel	436,847	732,816	756,851	767,094	10,243
186 Longevity Pay	37,300	35,100	34,000	36,050	2,050
201 Social Security	133,455	169,710	169,591	174,769	5,178
204 Pensions	192,276	191,555	205,117	188,192	(16,925)
207 Medical Insurance	401,418	416,148	500,726	541,490	40,764
208 Dental Insurance	1,240	1,240	1,418	1,510	92
210 Unemployment Comp.	817	1,029	1,434	1,029	(405)
212 Employer Medicare	31,211	39,690	39,662	40,873	1,211
217 Retirement-Hybrid	-	-	957	915	(42)
320 Dues/Memberships	-	2,300	2,300	2,300	-
355 Travel	-	1,000	999	1,000	1
399 Other Contracted Services	11,700	13,000	13,250	13,600	350
435 Office Supplies	7,591	6,875	10,435	6,875	(3,560)
599 Other Charges	134,051	150,000	150,000	150,000	-
701 Administrative Equipment	11,527	13,970	14,217	13,970	(247)
Total	3,204,074	3,743,765	3,865,265	3,955,382	90,117

**FISCAL SERVICES
72510**

	Actual 2022-2023	Budget 2023-2024	Projected 2023-2024	Budget 2024-2025	Increase (Decrease)
105 Supervisor	82,208	91,742	91,740	94,493	2,753
119 Accountants/Bookkeepers	199,909	223,092	219,100	229,700	10,600
186 Longevity	2,500	1,350	1,350	1,400	50
201 Social Security	16,553	19,603	18,036	20,187	2,151
204 Pensions	21,169	23,714	23,414	24,419	1,005
207 Medical Insurance	60,177	51,781	70,729	83,501	12,772
208 Dental Insurance	146	137	150	137	(13)
210 Unemployment Comp.	124	147	105	147	42
212 Employer Medicare	3,871	4,585	4,563	4,721	158
317 Data Processing Service	57,597	59,431	59,431	60,317	886
355 Travel	744	500	500	500	-
399 Other Contracted Services	900	1,000	1,000	1,000	-
411 Data Processing Supplies	8,440	3,900	3,899	4,400	501
435 Office Supplies	(15,255)	5,000	5,000	5,000	-
524 Staff Development	1,935	4,000	7,275	4,000	(3,275)
701 Administrative Equipment	2,339	5,000	5,000	5,000	-
Total	443,357	494,982	511,292	538,922	27,630

**HUMAN RESOURCES
72520**

	Actual 2022-2023	Budget 2023-2024	Projected 2023-2024	Budget 2024-2025	Increase (Decrease)
105 Supervisor	82,208	91,742	91,740	94,493	2,753
162 Clerical	48,290	58,500	58,500	60,260	1,760
186 Longevity Pay	1,200	1,300	1,300	1,400	100
201 Social Security	7,645	9,396	8,819	9,681	862
204 Pensions	9,877	11,366	11,366	11,711	345
207 Medical Insurance	28,462	30,287	31,145	33,203	2,058
208 Dental Insurance	91	92	92	91	(1)
210 Unemployment Comp.	42	63	67	63	(4)
212 Employer Medicare	1,788	2,197	2,232	2,263	31
355 Travel	348	750	750	750	-
435 Office Supplies	3,197	2,000	2,000	2,000	-
499 Other Supplies	623	2,000	2,000	2,000	-
524 Staff Development	350	1,500	1,500	1,500	-
599 Other Charges	6,835	9,800	9,800	9,800	-
701 Administrative Equipment	-	2,000	2,000	2,000	-
Total	190,956	222,993	223,311	231,216	7,905

**OPERATION OF PLANT
72610**

	Actual 2022-2023	Budget 2023-2024	Projected 2023-2024	Budget 2024-2025	Increase (Decrease)
166 Custodial Personnel	912,815	1,205,948	1,114,224	1,249,300	135,076
186 Longevity Pay	15,175	16,700	16,400	16,750	350
189 Other Salaries/Wages	56,793	-	89	-	(89)
201 Social Security	54,596	75,804	62,483	78,496	16,013
204 Pensions	66,241	91,699	75,512	94,954	19,442
207 Medical Insurance	295,486	315,505	318,866	367,076	48,210
208 Dental Insurance	876	960	962	960	(2)
210 Unemployment Comp.	958	1,239	1,836	1,260	(576)
212 Employer Medicare	13,112	17,728	16,253	18,358	2,105
359 Disposal Fees	125,532	103,368	85,473	109,524	24,051
399 Other Contracted Svcs	12,955	11,000	11,000	11,000	-
410 Custodial Supplies	256,154	170,000	197,652	170,000	(27,652)
415 Electricity	1,243,903	1,185,000	1,184,999	1,185,000	1
434 Natural Gas	122,924	115,000	140,674	115,000	(25,674)
454 Water and Sewer	200,352	180,500	219,970	180,500	(39,470)
499 Other Suppies/Materials	-	2,000	2,000	2,000	-
501 Boiler Insurance	6,354	6,672	7,246	7,608	362
502 Building/Contents Insurance	246,970	259,319	306,687	322,021	15,334
524 Inservice/Staff Dev	-	1,000	1,000	1,000	-
720 Plant Operation Equipment	3,573	5,000	5,000	5,000	-
Total	3,634,769	3,764,442	3,768,326	3,935,806	167,481

**MAINTENANCE OF PLANT
72620**

	Actual 2022-2023	Budget 2023-2024	Projected 2023-2024	Budget 2024-2025	Increase (Decrease)
105 Supervisor	82,208	91,742	91,740	94,493	2,753
161 Secretaries	34,670	40,100	40,100	41,320	1,220
167 Maintenance Personnel	449,167	621,341	567,463	646,965	79,502
186 Longevity Pay	6,050	7,000	6,975	7,500	525
189 Other Salaries & Wages	28,750	33,200	33,200	39,000	5,800
201 Social Security	34,833	49,190	42,278	51,414	9,136
204 Pensions	42,686	59,504	51,572	62,196	10,624
207 Medical Insurance	113,815	131,301	133,741	144,758	11,017
208 Dental Insurance	351	365	397	410	13
210 Unemployment Comp.	338	336	336	336	-
212 Employer Medicare	8,239	11,504	10,746	12,025	1,279
217 Retirement-Hybrid	47	82	28	100	72
307 Communication	4,749	3,500	5,065	3,500	(1,565)
320 Dues	400	300	475	300	(175)
335 Maint/Repair-Building	714,286	310,000	310,000	310,000	-
336 Maint/Repair-Equip	56,049	240,000	240,000	240,000	-
355 Travel	4,700	500	500	500	-
399 Other Contracted Services	299,997	259,743	259,999	259,743	(256)
499 Other Suppies/Materials	4,500	1,000	2,574	1,000	(1,574)
524 Staff Development	1,395	1,000	1,000	1,000	-
599 Other Charges	5,242	4,000	4,000	4,000	-
701 Admin Equip	19,334	-	-	-	-
717 Maintenance Equipment	1,746	5,000	5,000	5,000	-
Total	1,913,552	1,870,708	1,807,189	1,925,560	118,371

**TRANSPORTATION
72710**

	Actual 2022-2023	Budget 2023-2024	Projected 2023-2024	Budget 2024-2025	Increase (Decrease)
105 Supervisor/Director	82,208	91,742	91,740	94,493	2,753
142 Mechanics	127,010	135,298	154,120	138,709	(15,411)
146 Bus Drivers	838,426	833,190	922,300	962,856	40,556
162 Clerical	34,702	38,560	41,773	41,320	(453)
186 Longevity Pay	19,800	21,050	21,025	20,650	(375)
189 Other Salaries & Wages	62,117	92,869	74,930	84,995	10,065
201 Social Security	63,646	75,188	69,102	83,267	14,165
204 Pensions	83,702	90,321	91,494	99,649	8,155
207 Medical Insurance	401,486	413,427	493,193	531,335	38,142
208 Dental Insurance	1,254	1,505	1,528	1,550	22
210 Unemployment Comp.	1,033	1,218	2,069	1,344	(725)
212 Employer Medicare	15,218	17,584	16,710	19,474	2,764
217 Retirement-Hybrid	164	-	-	-	-
307 Communication	1,692	2,000	2,242	2,000	(242)
340 Medical & Dental Services	7,625	8,000	3,150	8,000	4,850
355 Travel	2,119	500	500	500	-
399 Other Contracted	37,616	31,000	29,000	31,000	2,000
412 Diesel	279,096	250,000	300,784	250,000	(50,784)
425 Gasoline	73,553	65,000	113,819	65,000	(48,819)
450 Tires and Tubes	46,307	30,000	30,000	30,000	-
453 Vehicle Parts	69,184	70,000	134,649	70,000	(64,649)
511 Vehicle & Equip Insurance	61,743	64,830	71,725	75,311	3,586
524 Staff Development	1,175	1,000	4,275	1,000	(3,275)
599 Other Charges	40,768	27,200	58,573	27,200	(31,373)
729 Transportation Equipment	7,064	5,000	4,343	5,000	657
Total	2,358,708	2,366,482	2,733,044	2,644,654	(88,390)

CENTRAL AND OTHER SUPPORT
72810

	Actual 2022-2023	Budget 2023-2024	Projected 2023-2024	Budget 2024-2025	Increase (Decrease)
162 Clerical Personnel	25,238	38,940	38,940	42,980	4,040
186 Longevity	450	500	500	550	50
201 Social Security	1,421	2,445	2,252	2,699	447
204 Pensions	1,927	2,958	2,958	3,265	307
206 Life Insurance	13,975	18,000	15,055	18,000	2,945
207 Medical Insurance	95,458	115,041	114,986	138,849	23,863
210 Unemployment Comp.	21	21	58	21	(37)
212 Employer Medicare	332	572	569	631	62
299 Other Fringe Benefits	52,934	68,000	70,598	68,000	(2,598)
307 Communications	712	13,000	13,000	13,000	-
348 Postal Charges	5,511	10,000	10,000	10,000	-
435 Office Supplies	2,994	5,000	5,000	5,000	-
599 Other Charges	17,153	15,000	24,210	15,000	(9,210)
Total	218,126	289,477	298,126	317,995	19,869

**FOOD SERVICE
73100**

	Actual 2022-2023	Budget 2023-2024	Projected 2023-2024	Budget 2024-2025	Increase (Decrease)
105 Supervisor/Director	4,565	-	-	-	-
162 Clerical	-	-	-	-	-
165 Cafeteria Personnel	5,838	-	-	-	-
189 Longevity	-	-	-	-	-
201 Social Security	770	-	-	-	-
204 Pensions	864	-	-	-	-
207 Medical Insurance	-	-	-	-	-
208 Dental Insurance	-	-	-	-	-
210 Unemployment	2	-	-	-	-
212 Employer Medicare	180	-	-	-	-
422 Food Supplies	-	-	-	-	-
Total	12,219	-	-	-	-

COMMUNITY SERVICES
73300

	Actual 2022-2023	Budget 2023-2024	Projected 2023-2024	Budget 2024-2025	Increase (Decrease)
105 Supervisor	68,450	-	60,242	-	(60,242)
116 Teachers	153,793	-	103,927	-	(103,927)
163 Educational Assistants	5,445	-	6,304	-	(6,304)
201 Social Security	13,434	-	10,023	-	(10,023)
204 Pensions	19,076	-	12,165	-	(12,165)
210 Unemployment Comp.	90	-	110	-	(110)
212 Employer Medicare	3,142	-	2,344	-	(2,344)
217 Hybrid	890	-	578	-	(578)
399 Other Contracted	199	-	-	-	-
422 Food Supplies	2,994	-	5,814	-	(5,814)
429 Instructional Supplies	397	-	13,860	-	(13,860)
499 Other Supplies	10	-	1,196	-	(1,196)
599 Other Charges	40	-	2,254	-	(2,254)
Total	267,960	-	218,817	-	(218,817)

**EARLY CHILDHOOD EDUCATION
73400**

	Actual 2022-2023	Budget 2023-2024	Projected 2023-2024	Budget 2024-2025	Increase (Decrease)
116 Teachers	113,858	126,920	133,056	137,494	4,438
117 Career Ladder Program	500	-	-	-	-
163 Educational Assistants	28,939	35,396	35,395	37,202	1,807
186 Longevity Pay	1,600	1,550	1,550	1,650	100
195 Substitute Teachers-Certified	263	-	-	-	-
198 Substitute Teachers-Non-Certified	3,475	1,500	2,743	1,500	(1,243)
201 Social Security	8,685	10,253	10,092	11,026	934
204 Pensions	12,247	11,405	11,823	11,643	(180)
207 Medical Insurance	16,224	25,286	22,584	24,208	1,624
208 Dental Insurance	268	137	164	137	(27)
210 Unemployment Comp.	126	105	154	105	(49)
212 Employer Medicare	2,045	2,398	2,366	2,579	213
429 Instructional Supplies	10,317	2,800	2,716	2,800	84
524 In Service/Staff Development	174	1,500	1,500	1,500	-
722 Regular Instruct. Equipment	424	-	-	-	-
Total	199,145	219,250	224,143	231,843	7,700

CAPITAL OUTLAY
76100

	Actual 2022-2023	Budget 2023-2024	Projected 2023-2024	Budget 2024-2025	Increase (Decrease)
706 Building Construction	-	-	1,667,921	-	(1,667,921)
799 Other Capital Outlay	-	-	215,000	-	(215,000)
799 Other Capital Outlay	3,046,336	1,700,000	1,700,000	500,000	(1,200,000)
Total	3,046,336	1,700,000	3,582,921	500,000	(3,082,921)

**Operating Transfers
99100**

	Actual 2022-2023	Budget 2023-2024	Projected 2023-2024	Budget 2024-2025	Increase (Decrease)
590 Transfers Out	328,647	318,000	518,000	325,450	(192,550)
Total	328,647	318,000	518,000	325,450	(192,550)

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

	Actual 2022-2023	Budget 2023-2024	Projected 2023-2024	Budget 2024-2025	\$ Increase
71100 Regular Ed. Instruction	24,950,094	26,729,096	26,484,444	28,379,442	1,894,998
71150 Alternative Ed. Instruction	94,221	195,531	194,778	202,675	7,897
71200 Special Ed. Instruction	2,944,086	3,687,652	3,264,106	3,827,321	563,215
71300 Vocational Ed. Instruction	1,645,004	1,635,109	2,078,963	1,895,271	(183,692)
72110 Attendance	274,743	295,748	303,988	430,322	126,334
72120 Health Services	561,420	652,190	670,282	673,452	3,170
72130 Other Student Support	1,288,543	1,338,451	1,915,771	1,290,155	(625,616)
72210 Regular Ed Support	1,311,498	1,484,385	1,613,701	1,797,582	183,881
72220 Special Ed. Support	246,441	420,137	362,177	291,247	(70,930)
72230 Vocational Ed Support	170,592	195,939	206,328	202,654	(3,674)
72250 Technology Support	1,046,712	722,025	711,718	722,007	10,289
72310 Board of Education	642,181	708,960	769,218	738,803	(30,415)
72320 Director of Schools	273,296	287,158	290,161	294,527	4,366
72410 Office of the Principal	3,204,074	3,743,765	3,865,265	3,955,382	90,117
72510 Fiscal Services	443,357	494,982	511,292	538,922	27,630
72520 Human Resources	190,956	222,993	223,311	231,216	7,905
72610 Operation of Plant	3,634,769	3,764,442	3,768,326	3,935,806	167,481
72620 Maintenance of Plant	1,913,552	1,870,708	1,807,189	1,925,560	118,371
72710 Transportation	2,358,708	2,366,482	2,733,044	2,644,654	(88,390)
72810 Central and Other	218,126	289,477	298,126	317,995	19,869
73100 Food Service	12,219	-	-	-	-
73300 Community Services	267,960	-	218,817	-	(218,817)
76100 Capital Outlay	3,046,336	1,700,000	3,582,921	500,000	(3,082,921)
73400 Early Childhood Education	199,145	219,250	224,143	231,843	7,700
99100 Transfer to Other Funds	328,647	318,000	518,000	325,450	(192,550)
	<u>51,266,679</u>	<u>53,342,480</u>	<u>56,616,069</u>	<u>55,352,287</u>	<u>(1,263,782)</u>

Budget Increase

10.43%

-2.23%

**Marshall County Board of Education
General Purpose School Fund (141)
2024-2025 Budget Changes**

Increases to Expenses

3% Certified Raise	907,696
3% Classified Raise	215,174
Certified Step Raise	237,393
Classified Step Raise	56,186
Longevity Step Raise	22,500
ISM Grant 25% Salary Costs	57,035
FHS - New Teacher Position	75,000
ESL Teacher	75,000
Behavior Teacher	75,000
WES - New Teacher Position	75,000
WES - New Teacher Position	75,000
WES - PT Teacher to FT	30,290
WES - New 4th Grade Tutor	35,820
Federal Supervisor 90% Salary	89,767
Federal Admin Assistant Salary & Benefits	78,323
3 Growth Teaching Positions	225,000
School Health Coordinator - 20 extra days	9,071
Longevity for Retiree's	11,261
SPED Bus Driver	35,929
SPED Bus Assistant	27,317
Coaching Supplement Additions	34,922
Grow Your Own Supplements for 5 Teachers	8,551
Increase in Mowing Supplements	6,326
Certified Staff Development	15,500
Toner Increase	10,950
Testing Materials/Test Banks	10,000
School Buses	7,450
Tuition Reimbursement	3,000
CVHS - Cross Country	3,297
7% Medical Insurance Increase	345,754
15% Liability Insurance Increase	91,449
Increase in Textbook Reserve (Carried from 23-24)	152,601
Total Increase to GP Budget	3,103,562

Reductions to Expenses/Increases to Revenues

Increase in TISA Revenue	(1,829,934)
TISA Outcomes Based Funding	(350,000)
Increase in Local Revenues	(215,946)
School Security Officers	(120,000)
Decrease in Textbooks	(150,000)
Decrease in Capital Outlay	(200,000)
Reduction in Legacy Retirement Rate (6.81% to 6.36%)	(74,540)
FHS 1/2 Teacher Position	(42,000)
SPED Admin Assistant	(18,500)
Increase in Property Tax Value of the Penny	(8,143)
Decrease in Chromebook Insurance Reserve	(62,119)
Edgenuity (ESSER 3.0 Pickup)	(60,000)

Net Budget Increase (Decrease)

(27,620)

	2023-2024 ESTIMATED YEAR END	2024-2025 PROPOSED BUDGET
BEGINNING FUND BALANCE	\$2,307,571.44	\$2,128,814.78
REVENUES		
Children's Lunch-43521	\$556,051.64	\$566,827.50
Adult Lunch-43522	\$38,922.55	\$40,675.00
Breakfast-43523	\$92,709.61	\$94,078.75
A La Carte-43525	\$645,276.24	\$664,688.50
Investment-44110	\$25.32	\$26.00
State Matching-46520	\$27,438.08	\$27,438.08
USDA Lunch-47111	\$1,645,775.04	\$1,687,469.10
USDA Breakfast-47113	\$558,324.85	\$570,659.77
USDA Other-47114	\$12,057.33	\$14,397.30
USDA Commodities	\$265,073.00	\$274,604.00
TOTAL REVENUES	\$3,841,653.66	\$3,940,864.00
EXPENDITURES		
Supervisor	\$84,096.00	\$86,618.40
Clerical	\$95,785.20	\$98,656.96
Cafeteria Personnel	\$1,259,248.74	\$1,239,210.23
Longevity	\$23,225.00	\$23,950.00
Social Security	\$69,331.26	\$89,803.01
State Retirement	\$77,927.55	\$87,472.54
Medical Insurance	\$439,125.08	\$508,517.45
Dental Insurance	\$1,364.03	\$1,459.20
Unemployment Comp.	\$1,572.17	\$2,044.00
Employer Medicare	\$16,722.71	\$21,002.32
Other Fringe Benefits	\$169.35	\$465.00
Communication	\$1,928.10	\$2,040.00
Transportation other than student	\$12,772.30	\$12,405.00
Travel	\$150.00	\$2,500.00
Other Contracted Services	\$67,518.37	\$51,050.00
Food Supplies	\$1,406,371.77	\$1,647,890.23
USDA Commodities	\$243,440.00	\$274,604.00
Office Supplies	\$3,096.80	\$3,800.00
Uniforms	\$1,535.24	\$2,400.00
In-Service	\$2,481.82	\$8,200.00
Other Supplies	\$156,854.54	\$149,832.43
Food Service Equipment	\$55,694.29	\$86,000.00
TOTAL EXPENDITURES	\$4,020,410.32	\$4,399,920.77
INCREASE/DECREASE	-\$178,756.66	-\$459,056.77
ENDING FUND BALANCE	\$2,128,814.78	\$1,669,758.01

		2022-2023 AUDITED ACTUAL	Estimated Actual 2023-2024	2024-2025 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	4,395,603	4,308,332	4,000,000
40240	Wheel Tax - SCHLS	1,336,762	1,357,977	1,300,000
40266	Litigation Tax - Jail, Wrkhs, Crthouse	0	0	0
	Total Local Option Taxes	5,732,365	5,666,309	5,300,000
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	120,110	0	0
	Total Other Gov and Citizens Groups	120,110	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	\$5,852,475	\$5,666,309	\$5,300,000
General Govt				
82110-601	Principal on Bond	333,190	0	0
82110-602	Principal on Note	0	0	0
	Total General Govt	333,190	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	810,000	830,000	850,000
82130-602	Principal on Notes	257,888	129,727	0
82130-610	Principal on Capital Leases	0	0	0
	Total Education	1,067,888	959,727	850,000
Interest on Debt				
General Govt				
82210-603	Interest on Bond	120,110	0	0
82210-604	Interest on Note	0	0	0
	Total General Govt	120,110	0	0

	2022-2023 AUDITED ACTUAL	Estimated Actual 2023-2024	2024-2025 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	620,425	599,202	577,502
82230-604 Interest on Note	2,056	312	0
82230-611 Interest on Capital Leases	0	0	0
Total Education	622,481	599,514	577,502
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	2,120	2,200
82330-510 Trustee' Commission	54,692	56,967	60,000
82330-606 Other Debt Issuance Charges	3,002	3,000	4,000
Total Education	59,814	62,087	66,200
Capital Projects - Donated			
95100-316 Contributions	4,172,389	3,123,008	0
Total Capital Projects - Donated	4,172,389	3,123,008	0
Total Debt Service	\$6,375,872	\$4,744,336	\$1,493,702
Net Change in Fund Balance	-523,397	921,973	3,806,298
Prior Period Adjustment for PU	6,751,905		
Beginning Fund Balance 7/1	\$7,600,821	\$13,829,329	\$14,751,302
Estimated Ending Fund Bal. 6/30	\$13,829,329	\$14,751,302	\$18,557,600

		2022-2023	Estimated	Amended	2024-2025
		AUDITED	Actual	Budget	BUDGET
		ACTUAL	2023-2024	2023-2024	BUDGET
Other Sources					
49800	Operating Transfers In	303,161	300,200	410,000	300,000
	Total Other Sources	303,161	300,200	410,000	300,000
Total Revenues		\$303,161	\$300,200	\$410,000	\$300,000
Highway and Street Capital Projects					
91200-402	Asphalt	0	0	0	0
91200-713	Highway Construction	0	0	0	0
91200-713 ADQ	Highway Construction - ADQ TAX	156,088	300,200	410,000	300,000
91200-791	Other Construction	0	0	0	0
	Total Capital Outlay	156,088	300,200	410,000	300,000
Total Expenditures		\$156,088	\$300,200	\$410,000	\$300,000
Excess of Est Revenue over (Under)					
	Est Expenditures	\$147,073	\$0	\$0	\$0
Beginning Fund Balance 7/1		\$717,984	\$865,057		\$865,057
Estimated Ending Fund Bal. 6/30		\$865,057	\$865,057		\$865,057

MARSHALL COUNTY BOARD OF EDUCATION
 PROPOSED 2024 -2025 FUND 177 BUDGET
 EDUCATION CAPITAL PROJECTS

		Actual 2022-2023	Budget 2023-2024	Projected 2023-2024	Budget 2024-2025
46851	State Revenue Sharing TVA	136,112	125,000	125,000	125,000
49800	Transfers In	4,442,389	318,000	3,441,008	325,450
Total Revenues		4,578,501	443,000	3,566,008	450,450
Total Expenditures		4,532,362	443,000	3,350,349	450,450
Difference		46,139	-	215,659	-
Fund Balance					
	Committed for Education	250,087	250,087	465,746	465,746
	Total Reserves	250,087	250,087	465,746	465,746

**Education Capital Projects
91300**

	Actual 2022-2023	Budget 2023-2024	Projected 2023-2024	Budget 2024-2025	Increase (Decrease)
700 Equipment	-	-	184,610	-	(184,610)
707 Building Improvements	4,147,026	-	2,023,028	-	(2,023,028)
722 Regular Instruction Equipment	-	-	700,115	-	(700,115)
729 Transportation Equipment	385,336	443,000	442,596	450,450	7,854
Total	4,532,362	443,000	3,350,349	450,450	(2,899,899)

		2022-2023	Estimated	Amended	
		AUDITED	Actual	Budget	2024-2025
		ACTUAL	2023-2024	2023-2024	BUDGET
Current Property Taxes					
40110	Current Property Tax	1,144,889	1,178,484	1,169,017	51,454
40120	Trustee's Collections - Prior Year	23,841	21,476	27,000	23,000
40125	Trustee's Collections - Bankruptcy	199	825	400	400
40130	Cir Crt/Clk & Master Collections - Pr YR	8,731	8,769	12,000	8,800
40140	Interest and Penalty	4,914	5,930	6,000	6,000
Total County Property Taxes		1,182,574	1,215,484	1,214,417	89,654
Other Local Revenue					
44530	Sale of Equipment	0	0	0	0
44146	E-Rate Funding	0	0	0	0
Total Other Local Revenue		0	0	0	0
State of Tennessee					
46190	Other General Government Grants	0	11,283	11,283	0
46290	Other Public Safety Grants	0	0	100,632	100,632
46390	Other Health and Welfare	0	0	0	0
46851	State Revenue Sharing - TVA	39,545	40,298	40,000	40,300
46980	Other State Grants	5,634	12,820	12,820	0
Total Other State Revenues		45,179	64,401	164,735	140,932
Federal Government					
47000					
47307	COVID-19 Grant B	0	0	0	0
47308	ARRA Grant C- Immunization	0	79,725	1,000,000	920,275
47590	Other Federal Through State	0	214,382	214,382	0
Total Federal Through State		0	294,107	1,214,382	920,275
Other Government and Citizens Groups					
48610	Donations	0	7,531	7,531	0
Total NonRecurring Items		0	7,531	7,531	0
Operating Transfers					
49800	Operating Transfers	71,340	82,389	82,389	0
Total Operating Transfers		71,340	82,389	82,389	0
Total Revenues		\$1,299,093	\$1,663,912	\$2,683,454	\$1,150,861

		2022-2023	Estimated	Amended	
		AUDITED	Actual	Budget	2024-2025
		ACTUAL	2023-2024	2023-2024	BUDGET
58813	Other Capital Projects - Covid Grant B				
58813-791	Other Construction	0	79,725	1,000,000	920,275
	Total Covid-19 Grant B	0	79,725	1,000,000	920,275
91130	Public Safety Projects				
91130-718	Motor Vehicles	41,408	0	100,632	100,632
	Total Public Safety Projects	41,408	0	100,632	100,632
91140	Public Health and Welfare Projects				
91140-718	Motor Vehicles	106,428	0	0	0
91140-790	Other Equipment	324,642	0	0	0
91140-791	Other Construction	-	0	0	0
	Total Public Health and Welfare Projects	431,070	0	0	0
91190	Other General Government Projects				
91190-304	Architects	0	84,859	130,000	30,000
91190-510	Trustee's Commission	24,091	30,000	35,000	35,000
91190-709	Data Processing Equipment	0	0	0	168,755
91190-718	Motor Vehicles	399,684	246,933	454,209	424,210
91190-719	Office Equipment	150,550	20,351	20,351	0
91190-735	Health Equipment	0	0	0	0
91190-790	Other Equipment	56,045	7,116	7,592	279,069
91190-791	Other Construction	0	0	1,292,000	1,292,000
91190-799	Other Capital Outlay	0	171,003	254,183	6,000
	Total Other General Government Projects	630,370	560,262	2,193,335	2,235,034
91200	Highway				
91200-714	Highway Equipment	576,075	478,378	490,000	0
		576,075	478,378	490,000	0
	Transfers Out				
99100-590	Operating Transfers Out	0	0	0	0
	Total Transfers Out	0	0	0	0
	Total Expenditures	\$1,678,923	\$1,118,365	\$3,783,967	\$3,255,941
	Net Change in Fund Balance	-\$379,830	\$545,547		-\$2,105,080
	Beginning Fund Balance 7/1	\$3,321,629	\$2,941,799		\$3,487,346
	Estimated Ending Fund Bal. 6/30	\$2,941,799	\$3,487,346		\$1,382,266

		<u>Request</u>	<u>Total</u>	
91190-304	Architects			
	1) ADA	\$30,000.00		Not spent FY24 ; reduced from \$50,000
	2) Old Health Dept Renovation	\$0.00		
			\$30,000.00	
91190-709	Data processing equipment			
	1) Sheriff computer updates	\$39,340.00		
	2) New admin building - network	\$25,500.00		
	3) Office computer upgrades - various	\$103,915.00		
			\$168,755.00	
91190-718	Motor Vehicles			
	1) Ambulance *	\$220,000		
	2) Sheriff- 2 Patrol Cars *	0		new request
	Sheriff - 4 cars not ordered in FY24	\$204,210		Note: FY24 two requested vehicles have not been ordered and the two replacement vehicles have not either - total of \$204,210
			\$424,210	
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) Sheriff - body cams	\$201,437		
	2) Sheriff - Cameras for jail	\$57,200		
	3) Sheriff - intercom and door controls for jail	\$20,432		
	4) EMA - quick attack pumper	0		
	5) EMA - SAR truck and command trailer	0		
			\$279,069	
91190-791	Other Construction			
	1) Old Health Dept Renovation	\$1,042,000		carryover from FY24 budget
	2) ADA Construction	\$250,000		not spent FY24
			\$1,292,000	
91190-799	Other Capital Outlay			
	1) Carpet for EMA		0	
	2) Carpet for EOC		0	
	3) Cover for storage at EMA		0	
	4) Library bathroom refresher	\$	-	
	5) Library - bridge over drainage ditch	\$	1,000	not spent FY24
	6) Library - repave walkway	\$	5,000	not spent FY24
			\$ 6,000	
	Total Capital Outlay		<u>\$2,200,034</u>	

Marshall County Board of Public Utilities		23-24	23-24	24-25	
Estimate Revenue & Expenses		Budget	YTD Est	Budget	
For Fiscal Year June 30, 2025					Page 69
REVENUES					
204-43114-0000-000	(Sewer) Solid Waste Disposal Fee	105,000.00	91,040.00	109,000.00	
204-43130-0000-000	Past Due Collection	0.00	204.23	0.00	
204-43191-0000-000	Water Sales	3,688,579.00	3,642,746.29	4,000,000.00	1
204-43193-0000-000	Water Tap Sales	330,000.00	224,000.00	150,000.00	2
204-43194-0000-000	Service Charge	150,000.00	118,768.96	0.00	3
204-43194-2037-000	Service Charge - Capacity Fee	275,000.00	192,500.00	125,000.00	4
204-43194-2060-000	Service Charge - Sewer Tap Fees	9,750.00	5,250.00	0.00	
204-43350-0000-000	Copy Fees	0.00	3.30	0.00	
204-44110-0000-000	Investment Income	0.00	21,578.36	20,000.00	
204-44120-0004-000	Lease/Rental Equipment	0.00	200.00	0.00	
204-44130-0000-000	Sale Of Materials And Supplies	0.00	494.06	0.00	
204-44145-0000-000	Sale Of Recycled Materials	0.00	4,835.20	0.00	
204-44170-0000-000	Miscellaneous Refunds	0.00	18,370.11	0.00	
204-44180-0000-000	Expenditure Credits	0.00	25,486.44	0.00	
204-44180-0004-000	Billed Labor	0.00	445.02	0.00	
204-44570-2034-000	Contributions From Other Government Entities		15,702.00	0.00	
204-44570-2034-000	Contributions From Developers		168,809.07	0.00	
204-47401-2036-000	31-A Section A - Arpa	3,075,565.00	0.00	2,821,031.00	
204-47660-2036-000	31-A Rural Development		552,000.25	0.00	
204-49100-2046-000	Bond Issued - Ser. 2024 Wtp	0.00	39,003,763.54	0.00	
204-48100-0000-000	Other Governments (Chapel Hill 31A)		0.00	1,800,000.00	
204-49800-0000-000	TRANSFERS IN (Adequan Factax -#101)	300,000.00	300,000.00	300,000.00	
TOTAL REVENUE		10,980,794.00	44,429,184.05	9,025,031.00	
EXPENSES					
204-58190-0000-103	Assistant(S)	49,733.00	11,859.36	45,500.00	5
204-58190-0000-105	Supervisor/Director	77,418.00	39,531.28	75,000.00	6
204-58190-0000-119	Accountants/Bookkeepers	232,235.00	195,722.39	305,000.00	7
204-58190-0000-141	Foremen	125,612.00	75,041.98	74,000.00	8
204-58190-0000-143	Equipment Operators	42,890.00	34,525.46	49,000.00	8
204-58190-0000-149	Laborers	264,868.00	207,913.30	289,000.00	8
204-58190-0000-186	Longevity Pay	5,550.00	4,671.14	5,200.00	
204-58190-0000-187	Overtime Pay	55,000.00	38,138.02	55,000.00	
204-58190-0000-188	Bonus Payments	0.00	0.00	0.00	
204-58190-0000-191	Board & Comm Members Fees	4,600.00	3,650.00	4,600.00	
204-58190-0000-199	Other Per Diem And Fees (On-Call)	0.00	3,725.00	5,200.00	
204-58190-0000-201	Social Security	48,500.00	37,277.31	60,000.00	
204-58190-0000-203	Medicare	10,500.00	8,742.04	15,000.00	
204-58190-0000-204	State Retirement	53,200.00	45,834.51	68,000.00	
204-58190-0000-205	Employee And & Dependent Insurance	125,000.00	104,400.12	200,000.00	9
204-58190-0000-206	Life Insurance	1,000.00	410.52	1,000.00	9
204-58190-0000-209	Disability Insurance	2,000.00	2,081.90	3,500.00	9
204-58190-0000-210	UNEEMPLOYMENT COMPENSATION	0.00	0.00	0.00	
204-58190-0000-215	RETIRE INSURANCE	0.00	0.00	0.00	
204-58190-0000-304	ARCHITECTS	0.00	0.00	0.00	
204-58190-0000-302	Advertisement/Promotional		0.00	5,000.00	
204-58190-0000-305	Audit Services	2,500.00	0.00	15,000.00	10
204-58190-0000-306	Bank Charges	0.00	362.19	500.00	
204-58190-0000-307	Communication	12,000.00	0.00	6,500.00	
204-58190-0000-308	Consultants	0.00	15,297.56	0.00	
204-58190-0000-309	Contracts With Govern Agencies	1,200,000.00	1,075,699.65	1,512,000.00	
204-58190-0000-312	Contracts With Private Agencies	40,000.00	10,700.00	12,400.00	11
204-58190-0000-316	Contributions	0.00	0.00	0.00	
204-58190-0000-317	Data Processing Services			115,100.00	
204-58190-0000-318	Debt Collection Services	500.00	55.42	500.00	
204-58190-0000-320	Dues And Memberships	10,000.00	3,626.40	4,000.00	
204-58190-0000-321	Engineering Services	25,000.00	28,338.75	25,000.00	
204-58190-0000-322	Evaluation And Testing	10,000.00	165.50	600.00	
204-58190-0000-323	Explosive And Drilling Services	0.00	16,878.00		
204-58190-0000-328	Janitorial Services	0.00	0.00		

Marshall County Board of Public Utilities		23-24	23-24	24-25	
Estimate Revenue & Expenses		Budget	YTD Est	Budget	
For Fiscal Year June 30, 2025					
					Page 70
204-58190-0000-330	Lease	0.00	0.00	22,000.00	12
204-58190-0000-331	Legal Services	12,000.00	13,175.00	15,000.00	
204-58190-0000-332	Legal Notices, Recording & Cou	2,500.00	1,621.37	2,000.00	
204-58190-0000-333	Licenses	300.00		1,014.00	
204-58190-0000-334	Maintenance Agreements	0.00	600.00	1,800.00	13
204-58190-0000-335	Maint & Repair Srvc - Buildings	5,000.00	6,859.75	5,000.00	
204-58190-0000-336	Maint & Repair Srvc - Equipment	15,000.00	21,011.67	15,000.00	
204-58190-0000-337	Maint & Repair Srvc - Office Equipment	500.00	10,871.14	1,000.00	
204-58190-0000-338	Maint & Repair Srvc - Vehicles	10,000.00	4,247.79	10,000.00	
204-58190-0000-347	Pest Control	250.00	700.00		14
204-58190-0000-348	Postal Charges	40,000.00	11,497.16	1,500.00	
204-58190-0000-349	Printing, Stationery, And Forms	0.00	7,911.68	10,000.00	
204-58190-0000-350	Internet Connectivity		3,107.85	7,000.00	
204-58190-0000-351	Rentals		14,231.50	10,500.00	
204-58190-0000-353	Towing Services	0.00	85.00	300.00	
204-58190-0000-355	Travel Expense	5,000.00	5,046.37	6,000.00	
204-58190-0000-359	Disposal Fees		99.30	1,200.00	
204-58190-0000-361	Permits		1,550.00	1,550.00	
204-58190-0000-364	Development Cost		0.00		
204-58190-0000-399	Leak Detection	15,000.00	0.00	15,000.00	
204-58190-0000-410	Custodial Supplies	2,000.00	879.89	1,500.00	
204-58190-0000-412	Diesel Fuel	10,000.00	1,525.55	10,000.00	
204-58190-0000-415	Electricity	50,000.00	37,430.50	50,000.00	
204-58190-0000-420	Fertilizer, Lime & Seed	2,500.00	363.49	2,500.00	
204-58190-0000-425	Gasoline	45,000.00	26,973.84	45,000.00	
204-58190-0000-426	General Construction Materials - Lin	200,000.00	74,851.61	200,000.00	
204-58190-2042-426	General Construction Material- Sewer	25,000.00	9,429.29	25,000.00	
204-58190-0000-434	Natural Gas	2,500.00	2,909.40	3,900.00	
204-58190-0000-435	Office Supplies	6,000.00	7,366.52	7,000.00	
204-58190-0000-446	Small Tools	3,500.00	2,904.85	3,500.00	
204-58190-0000-450	Tires & Tubes	4,500.00	1,470.20	4,500.00	
204-58190-0000-451	Uniforms	4,525.00	2,840.45	5,400.00	15
204-58190-0000-454	Water & Sewer	2,000.00	1,862.70	2,400.00	
204-58190-0000-463	Testing		11,676.43	18,000.00	
204-58190-0000-499	Other Supplies & Materials		156.69	300.00	
204-58190-0000-503	Excess Risk Insurance	0.00	455.00	500.00	
204-58190-0000-504	Indirect Cost	0.00	0.00	0.00	
204-58190-0000-506	Liability Insurance	14,000.00	26,646.18	30,000.00	
204-58190-0000-508	Premiums On Corp Surety Bonds	1,500.00	50.00	150.00	
204-58190-0000-509	Refunds		0.00	0.00	
204-58190-0000-510	Trustee Commission	45,000.00	0.00	0.00	
204-58190-0000-511	Vehicle & Equipment Insurance	15,000.00	11,866.00	13,000.00	
204-58190-0000-513	Workers Comp Insurance	15,000.00	11,395.00	13,000.00	
204-58190-0000-514	Depreciation Expense	604,000.00	494,673.55	600,000.00	
204-58190-0000-515	Liability Claims		2,086.68		
204-58190-0000-524	Inservice/Staff Development	10,000.00	20,625.00	10,000.00	
204-58190-0000-530	Fines, Assessments, & Penalties	7,500.00	6,925.50	7,500.00	
204-58190-0000-594	Immunizations	600.00	0.00	300.00	
204-58190-0000-599	Other Charges	3,000.00	1,945.61	3,000.00	
204-58190-0000-601	Principal On Bonds		0.00		
204-58190-2030-601	Principal On Bonds (2016)	330,000.00	330,000.00	335,000.00	

Marshall County Board of Public Utilities		23-24	23-24	24-25	
Estimate Revenue & Expenses		Budget	YTD Est	Budget	
For Fiscal Year June 30, 2025					Page 71
204-58190-0000-603	Interest On Bonds		0.00	0.00	
204-58190-2030-603	Interest On Bonds (2016)	105,108.00	105,107.50	98,508.00	
204-58190-0000-606	Other Debt Issuance Charges	1,230.00	1,230.00	1,230.00	
204-58190-0000-612	Principal On Loans		0.00	0.00	
204-58190-2918-612	Principal On Other Loans (91-18)	7,351.00	335,618.37	0.00	
204-58190-2920-612	Principal On Other Loans (91-20)	0.00	24,743.00	60,282.00	
204-58190-0000-613	Interest On Loans		0.00	0.00	
204-58190-2918-613	Interest On Other Loans (91-18)	9,342.00	114.94	0.00	
204-58190-2920-613	Interest On Other Loans (91-20)	0.00	64,391.24	65,838.00	
204-58190-0000-699	Bond Administration Fees Expense	480.00	3,000.00	1,800.00	
204-58190-0000-718	Motor Vehicles	40,000.00	0.00	50,000.00	16
204-58190-0000-719	Office Equipment	4,000.00	4,095.46	10,000.00	17
204-58190-0000-720	Plant Operation Equipment	300,000.00	0.00	300,000.00	18
204-58190-0000-790	Other Equipment	10,000.00	3,604.90	16,000.00	19
204-58190-2036-791	Other Construction - Hwy 31A	6,422,465.00	3,346,967.26	2,535,277.78	20
TOTAL EXPENSES		10,865,212.00	7,110,161.65	7,608,549.78	
	Beginning Fund Balance July 1	4,452,947.00	4,568,529.00	38,198,906.73	21
	Revenues	10,980,794.00	44,429,184.05	9,025,031.00	
	Expenditures	(10,865,212.00)	(7,110,161.65)	(7,608,549.78)	
	Estimated Ending Fund Balance	4,568,529.00	41,887,551.40	39,615,387.95	
Water Treatment Plant Budget					
Revenue					
204-44510-2046-000	Accrued Interest on Debt Issue-S2024		377,442.68	1,200,000.00	
204-49800-2046-000	TRANSFERS IN (Raymond James-Bond Investment)			4,121,760.00	
	Total Revenue	0.00	377,442.68	5,321,760.00	
Expenses					
204-58190-2046-601	Principal On Bonds (2024)		0.00	0.00	
204-58190-2046-603	Interest On Bonds (2024)		588,997.35	1,738,025.00	
204-58190-2046-799	Capital Outlay Water Treatment Plant	0.00	3,477,090.00	2,150,000.00	
	Total Expenses	0.00	4,066,087.35	3,888,025.00	
	Estimated Ending Fund Balance	4,568,529.00	41,887,551.40	39,615,387.95	
	Revenues	0.00	377,442.68	5,321,760.00	
	Expenditures	0.00	(4,066,087.35)	(3,888,025.00)	
	Total Fund Fund Balance	0.00	38,198,906.73	41,049,122.95	
Notes:					
1	50 Water taps @ \$3,000				
2	Service Charges include Penalty/Late Charges & Service Charges except Capacity Fee & Sewer Tap Fee				
3	50 Capacity Fee @ \$2,500				
4	No Sewer Taps				
5	Vacant Position to be hired				
6	Salary increase 4% plus 2% across board increase.				
7	F.O. - changed to Exempt(Salary 40 hrs), vacant position (no increase) 2% across the board increase				
8	2% across the board increase				
9	Insurance increase up to 12% with adding vacant assistant & clerical position being filled				
10	Independent Auditor				
11	Lawnmowing service 1550 mo				
12	Mini Ex lease 48 mo 1686(used)/60 mo1455				
13	County Mani Agreement for btdgs.				
14	Pest Control 29x12x2				
15	Boat Allowance 175x8				
16	Dago-new 2024 Toyota Tacoma 4 dr truck w/tights & other equipment				
17	2-computers, desk, file cabinets(new hires)				
18	AMI/AMR meters				
19	Trailer for Mini Ex 12,000 & iPads for shop (8) 3200				
20	Hwy 31A will end this year.				
21	Fund Balance currently includes 2024 Series Bond-this amount will change after audit.				

Account Code	REVENUES Description	2022-2023	Estimated	Amended	2024-2025
		AUDITED ACTUAL	Actual 2023-2024	Budget 2023-2024	
	Other Governments				
48130 - CTYLB	Contributions - City of Lewisburg	20,450	23,519	29,652	29,652
48130 - MCGVT	Contributions - Marshall County	60,433	82,812	82,812	82,812
48130 - TWNCH	Contributions - Town of Chapel Hill	2,607	4,140	4,140	4,140
48130 - TWNCR	Contributions - Town of Cornersville	2,200	2,964	2,964	2,964
48130 - TWNPT	Contributions - Town of Petersburg	334	432	432	432
	Total Other Governments	86,024	113,867	120,000	120,000
	Total Revenues	\$86,024	\$113,867	\$120,000	\$120,000
	EXPENDITURES				
58190	Other Economic and Community				
58190-105	Director	61,317	61,999	61,999	65,100
58190-186	Longevity Pay	0	250	250	300
58190-201	Social Security	3,611	3,845	3,845	4,060
58190-203	Extension Service Medicare	845	900	900	950
58190-204	State Retirement	4,599	4,655	4,655	4,910
58190-205	Employee and Dependent Ins	18,539	19,880	20,728	21,510
58190-206	Life Insurance	29	36	75	75
58190-209	Disability	215	239	225	250
58190-302	Advertising	475	100	2,500	1,500
58190-307	Communication	732	738	2,000	2,000
58190-317	Data Processing Services	1,167	960	800	925
58190-320	Dues and Memberships	145	625	1,000	1,000
58190-337	Maintenance and Repair - Office	0	0	100	100
58190-348	Postal Charges	183	227	500	500
58190-350	Internet	0	533	600	800
58190-355	Travel	2,208	2,850	4,000	4,000
58190-435	Office Supplies	244	316	400	400
58190-513	Workman's Compensation Insurance	368	368	500	500
58190-599	Other Charges	1,536	2,578	4,400	5,000
58190-719	Office Equipment	0	2,531	4,600	2,000
	Total Other Economic and Community	96,213	103,630	114,077	115,880
	Total Expenditures	\$96,213	\$103,630	\$114,077	\$115,880
	Net Change in Fund Balance	-10,189	10,237		4,120
	Beginning Fund Balance 7/1	\$45,257	\$35,068		\$45,305
	Estimated Ending Fund Bal. 6/30	\$35,068	\$45,305		\$49,425