



MARSHALL
COUNTY
T E N N E S S E E

**BUDGET FOR
FISCAL YEAR 2023-2024**

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MARSHALL COUNTY

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June 7, 2023

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

The Marshall County Budget Committee submits the FY 2023-2024 consolidated budget document as required by the Private Acts of 2005, Chapter 17.

The Marshall County Legislative Body will adopt the FY 2023-2024 consolidated budget at its regular session on June 26th, 2023, at 6 pm. The Public Hearing will be held June 15th, 2023, at 5:30 pm.

The Marshall County Assessor of Property provided a preliminary assessment report dated April 18th, 2023. The real and personal property assessment on that date was \$1,117,690,157 and the public utility assessment was \$46,483,976 for a total assessed value of \$1,164,174,133. Based on the assessment of \$1,164,174,133, and a 4% delinquency rate, the penny is estimated at \$111,760.72.

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 \$.0378 of the tax rate from General Purpose Schools Fund to the General Fund.

The Marshall County Budget Committee approved several capital projects for FY 2023-2024. These projects will be funded with mostly current financial resources and include old health department renovations, ADA renovations, vehicle purchases for the ambulance service and sheriff, air units for several locations and updates at the EMA warehouse.

The budget includes implementation of the July pay rate tables from the salary survey with a 2% annual adjustment for County General employees. The employees of the Marshall County Highway Department will receive a 5% annual adjustment. Employees of the Marshall County School System will receive a 12.26% certified raise and applicable step raises.

Marshall County's bonded debt on June 30, 2023, is \$18,575,000 and comprised of School Improvement and Refunding debt. Marshall County Public Utility bonded debt on June 30, 2023 is \$5,195,614 and bond anticipation notes are \$1,223,101.

The summary of estimated ending fund balances included in this document shows a projected decrease in overall fund balances at the end of June 30, 2024, of \$1,726,550. This decrease is due to excess expenditures over revenues in the General Purpose School Fund. We believe the projected decrease to be less due to the conservative estimate of revenues.

The budget committee appreciates the work of county personnel involved in the development of the FY 2023-2024 budget document.

With appreciation,

Marshall County Budget Committee

Tony Beyer, Chairman

Mickey King

Anna Childress

Terry Dunnivant

Jeff Poarch

Mike Keny, County Mayor, Ex-Officio

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

RESOLUTION NO. _____

RESOLUTION ESTABLISHING THE TAX LEVY IN
MARSHALL COUNTY, TENNESSEE FOR THE
FISCAL YEAR BEGINNING JULY 1, 2023

SECTION 1. BE IT RESOLVED by the Board of County Commissioners of Marshall County, Tennessee, assembled in Regular Session on this 26th day of June, 2023, that the combined property tax rate for Marshall County, Tennessee for the year beginning July 1, 2023, 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	.8440
Highway Fund	.0453
General Purpose School Fund	.8248
Other Capital Projects Fund	.1046
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 where 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 26th day of June, 2023, authorizes the office of the Marshall County Trustee to round individual ad valorem property tax amounts and delinquent interest and penalty amounts to the nearest dollar. Such rounding shall be applied uniformly to all property tax bills in the county for real and personal property, whether property is locally assessed or centrally assessed and shall be accomplished by rounding amounts ending in \$0.01 to \$.49 down to the nearest dollar and amounts ending in \$.50 to \$.00 up to the nearest dollar. Such rounding shall apply to both the tax amount and any interest and penalty added to delinquent taxes and be effective for the 2016 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 26th day of June, 2023.

County Mayor

Marshall County Clerk

RESOLUTION NO. _____

A RESOLUTION MAKING APPROPRIATIONS FOR THE VARIOUS FUNDS, DEPARTMENTS, INSTITUTIONS, OFFICES AND
AGENCIES OF MARSHALL COUNTY, TENNESSEE,
FOR THE YEAR BEGINNING JULY 1, 2023 AND ENDING JUNE 30, 2024

SECTION 1. BE IT RESOLVED by the Board of County Commissioners of Marshall County, Tennessee, assembled in Regular Session on the 26th day of June, 2023, 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, 2023 and ending June 30, 2024, according to the following schedule:

GENERAL FUND		
51100	County Commission	\$245,848
51210	Board of Equalization	\$5,390
51240	Other Boards and Committee Fees	\$5,283
51300	County Executive	\$208,268
51310	Personnel Office	\$244,084
51400	County Attorney	\$102,298
51500	Election Commission	\$244,787
51600	Register of Deeds	\$277,078
51730	Building	\$378,359
51800	County Buildings	\$1,037,874
52100	Accounting and Budgeting	\$483,324
52300	Property Assessor's Office	\$328,195
52310	Reappraisal Program	\$209,504
52400	County Trustee	\$319,024
52500	County Clerk's Office	\$599,008
53100	Circuit Court Clerk	\$686,006
53310	General Sessions Judge	\$310,984
53400	Chancery Court	\$317,104
53500	Juvenile Court	\$361,139
53910	Probation Services	\$375,023
53920	Courtroom Security (Sheriff)	\$288,565
54110	Sheriff's Department	\$2,952,618
54160	Adm. of Sexual Offender Registry	\$1,000
54210	Jail	\$2,544,397
54320	Rural Fire Protection	\$361,900
54410	Civil Defense	\$433,036
54490	Other Emergency Management	\$10,000
54610	County Coroner/Medical Examiner	\$108,400
54900	Other Public Safety	\$0
55110	Local Health Center	\$89,026
55120	Rabies Control	\$118,386
55130	Ambulance Service	\$3,401,009
55150	Maternal and Child Health Services	\$6,500
55190	Other Local Health Services	\$297,375
55900	Other Public Health and Welfare	\$96,240
56300	Senior Citizen Assistance	\$90,800
56500	Libraries	\$534,033
56900	Social, Cultural, Recreational	\$100,000
57100	Agricultural Extension Service	\$112,130
57300	Forest Service	\$2,000
57500	Soil Conservation	\$66,787
58110	Tourism	\$50,000
58190	Other Economic and Community Development	\$382,812
58300	Veteran's Services	\$84,540

58400	Other Charges	\$925,600
58500	Contributions to Other Agencies	\$580,505
58800	Covid - 19 Grants	\$812,900
99100	Operating Transfers Out	\$410,000
	Total General Fund	\$21,599,139
JUVENILE SERVICES FUND		
53500	Juvenile Court	\$7,000
99100	Transfers Out	\$45,000
	Total Juvenile Services Fund	\$52,000
SOLID WASTE FUND		
55710	Sanitation Management	\$1,817,950
	Total Solid Waste Fund	\$1,817,950
DRUG CONTROL FUND		
54150	Drug Enforcement	\$5,700
	Total Drug Control Fund	\$5,700
HIGHWAY/PUBLIC WORKS FUND		
61000	Administration	\$288,659
62000	Highway and Bridge Maintenance	\$2,423,080
63100	Operation and Maintenance of Equipment	\$1,006,432
65000	Other Charges	\$120,300
66000	Employee Benefits	\$67,100
68000	Capital Outlay	\$3,508,592
	Total Highway/Public Works Fund	\$7,414,163
GENERAL PURPOSE SCHOOL FUND		
71100	Regular Instruction Program	\$26,729,096
71150	Alternative Instruction Program	\$195,531
71200	Special Education Program	\$3,687,652
71300	Vocational Education Program	\$1,635,109
72110	Attendance	\$295,748
72120	Health Services	\$652,190
72130	Other Student Support	\$1,338,451
72210	Regular Instruction Support	\$1,484,385
72220	Special Education Support	\$420,137
72230	Vocational Education Support	\$195,939
72250	Technology Support	\$722,025
72310	Board of Education	\$708,960
72320	Director of Schools	\$287,158
72410	Office of the Principal	\$3,743,765
72510	Fiscal Services	\$494,982
72520	Human Resources	\$222,993
72610	Operation of Plant	\$3,764,442
72620	Maintenance of Plant	\$1,870,708
72710	Transportation	\$2,366,482
72810	Central and Other	\$289,477
73400	Early Childhood Education	\$219,250
76100	Capital Outlay	\$1,700,000
99100	Operating Transfers	\$318,000
	Total General Purpose School Fund	\$53,342,480
CENTRAL CAFETERIA FUND		
73100	Food Service	\$4,096,790
	Total Central Cafeteria Fund	\$4,096,790

DEBT SERVICE FUND		
82130	Education	\$959,727
82230	Education	\$599,514
82330	Education	\$66,200
	Total Debt Service Fund	\$1,625,441
HIGHWAY CAPITAL PROJECTS		
91200	Highway and Street Capital Projects	\$410,000
	Total Highway and Street Capital Projects Fund	\$410,000
EDUCATION CAPITAL PROJECTS		
91300	Education Capital Projects	\$443,000
	Total Education Capital Projects Fund	\$443,000
OTHER CAPITAL PROJECTS FUND		
58813	Other Capital Projects – Covid Grant B	\$1,000,000
91130	Public Safety Projects	\$100,632
91190	Other General Government Projects	\$1,417,126
	Total Other Capital Projects Fund	\$2,517,758
PUBLIC UTILITY FUND		
58190	Other Economic and Community Development	\$10,867,711
	Total Public Utility Fund	\$10,867,711
COMMUNITY DEVELOPMENT FUND		
58190	Other Economic and Community Development	\$114,077
	Total Community Development Fund	\$114,077

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 2023-2024 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, 2024.

SECTION 7. BE IT FURTHER RESOLVED, that the delinquent county property taxes for the 2022 tax year and prior years and the interest and penalty there on collected during the year ending June 30, 2024 shall be apportioned to the various county funds according to the subdivision of the tax levy for the 2023 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, 2024.

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, 2023. This resolution shall be spread upon the minutes of the Board of County Commissioners.

Passed this 26th day of June, 2023.

County Mayor

Marshall County Clerk

RESOLUTION NO. _____
RESOLUTION MAKING APPROPRIATIONS TO NONPROFIT CHARITABLE
ORGANIZATIONS OF MARSHALL COUNTY, TENNESSEE FOR FISCAL YEAR
BEGINNING JULY 1, 2023 AND ENDING JUNE 30, 2024

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 26TH day of JUNE, 2023 as listed below:

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

Nonprofit Charitable Organizations	Amount	Funding Source
Rural Volunteer Fire Departments (matching funds)	\$40,000	General Government Fund 101-54320-399
Rural Volunteer Fire Departments	\$200,000	General Government Fund 101-54320-399
South Central Human Resource Agency	\$6,500	General Government Fund 101-55150-309
MC Child Development Center	\$45,000	General Government Fund 101-55900-316
Petersburg Senior Citizens Center	\$800	General Government Fund 101-56300-316
Marshall County Senior Citizens	\$90,000	General Government Fund 101-56300-316
Chapel Hill Youth Baseball/Softball League	\$25,000	General Government Fund 101-56900-316
Marshall County Community Theatre	\$75,000	General Government Fund 101-56900-316
VFW 5109	\$1,975	General Government Fund 101-58300-316
Marshall County Veterans Outreach	\$1,975	General Government Fund 101-58300-316
Marshall County Art Guild	\$2,000	General Government Fund-Tourism 101-58110-316
MC Education Foundation	\$5,000	General Government Fund-Tourism 101-58110-316
MC Youth Baseball & Softball League	\$2,000	General Government Fund-Tourism 101-58110-316
South Central TN Tourism Association	\$4,300	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	\$13,600	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 26TH DAY OF JUNE, 2023.

COUNTY MAYOR

COUNTY CLERK

Tax Rate Collections By Fund

ONE CENT = 111,761

FUND	Tax Rate	Amount
County General	\$ 0.84400	\$ 9,432,604
Highway	\$ 0.04530	\$ 506,276
General Purpose School	\$ 0.82480	9,218,024
Debt Service	\$ -	\$ 0
Other Capital Projects	\$ 0.10460	\$ 1,169,017
Totals	\$ 1.81870	20,325,922

Calculation of penny collected

Real and Personal	1,117,690,157
Public Utility	46,483,976
Total	1,164,174,133
collection rate	96.0%
Assessed property at 100% collection	1,117,607,168
Penny	\$ 111,760.72

Marshall County, TN
Summary of Estimated Ending Fund Balances at June 30, 2024

	Estimated Beginning Fund Balance on July 1, 2022	Estimated Revenues	Operating Transfers In	Total Estimated Revenue	Appropriations	Operating Transfers Out	Total Appropriations	Estimated Ending Fund Balance on June 30, 2023
County General Fund (101)	\$23,363,675	\$20,359,226	\$45,000	\$20,404,226	(\$21,189,139)	(\$410,000)	(\$21,599,139)	\$22,168,762
Juvenile Services Fund (113)	\$61,442	\$45,000	\$0	\$45,000	(\$7,000)	(\$45,000)	(\$52,000)	\$54,442
Solid Waste (116)	\$2,878,988	\$1,670,100	\$0	\$1,670,100	(\$1,817,950)	\$0	(\$1,817,950)	\$2,731,138
Drug Control Fund (122)	\$90,879	\$9,950	\$0	\$9,950	(\$5,700)	\$0	(\$5,700)	\$95,129
Highway Fund (131)	\$929,149	\$6,738,018	\$0	\$6,738,018	(\$7,414,163)	\$0	(\$7,414,163)	\$253,004
General Purpose School Fund (141)	\$11,490,336	\$50,443,901	\$0	\$50,443,901	(\$53,342,480)	\$0	(\$53,342,480)	\$8,591,757
Central Cafeteria Fund (143)	\$2,388,887	\$4,089,270	\$0	\$4,089,270	(\$4,096,790)	\$0	(\$4,096,790)	\$2,381,367
Debt Service Fund (151)	\$11,227,692	\$4,850,000	\$0	\$4,850,000	(\$1,625,441)	\$0	(\$1,625,441)	\$14,452,251
Highway Capital Projects Fund (176)	\$668,984	\$0	\$410,000	\$410,000	(\$410,000)	\$0	(\$410,000)	\$668,984
Education Capital Projects (177)	\$203,948	\$125,000	\$318,000	\$443,000	(\$443,000)	\$0	(\$443,000)	\$203,948
Other Capital Projects Fund (189)	\$2,720,610	\$2,375,400	\$0	\$2,375,400	(\$2,517,758)	\$0	(\$2,517,758)	\$2,578,252
Public Utility Fund (204)	\$7,198,417	\$10,680,794	\$300,000	\$10,980,794	(\$10,867,711)	\$0	(\$10,867,711)	\$7,311,500
Community Development Fund (359)	\$34,312	\$120,000	\$0	\$120,000	(\$114,077)	\$0	(\$114,077)	\$40,235
TOTALS	\$63,257,319	\$101,506,659	\$1,073,000	\$102,579,659	(\$103,851,209)	(\$455,000)	(\$104,306,209)	\$61,530,769

OVERALL SURPLUS/(DEFICIT) **(\$1,726,550)**

*** W/O SCHOOL FUNDS & MCBPU** **\$1,066,466**

Marshall County
Note Schedule

Gen 52%
 Ed 25%
 Hwy 23%

	<u>Series 2002</u>	<u>Series 2011</u>	<u>Series 2013 Hwy</u>	
	GO CON	School Energy Efficient	Highway CON	
	12/1/2002	3/28/2011	4/17/2013	
	\$2,700,000	\$2,982,250	\$1,000,000	
	Prin due 12/1	Payments made	Prin due 4/1	
	Int due 12/1 & 6/1	Monthly through	Int due 10/1 & 4/1	
	US Bank	Trustee Regions	FF&M	TOTAL
2023-24	0	129,727	0	129,727
				0
Total	0	129,727	0	129,727
				F/CF
2023-24	0	312	0	312
				0
Total	0	312	0	312
				F/CF

Marshall County
Bond Schedule
CALL DATES

	<u>Series 2008</u>	<u>Series 2013</u>	<u>Series 2014</u>	<u>Series 2014</u>	<u>Series 2015</u>	<u>Series 2016</u>	
	School Refunding	School 12/23/13	School Improvement 10/14/14	Sch Refunding 10/14/14	School Improvement 01/20/15	School Refunding 03/23/16	
	\$5,115,000	\$5,945,000	\$5,550,000	\$4,105,000	\$8,000,000	\$5,060,000	
	Prin due 11/1	Prin due 10/1	Prin due 12/1	Prin due 12/1	Prin due 10/1	Prin due 5/1	
	Int due 11/1 & 5/1	Int due 10/1 and 4/1	Int due 6/1 and 12/1	Int due 6/1 and 12/1	Int due 4/15 and 10/01	Int due 11/1 & 5/1	
Principal	Deutsche					us bank	Total
2023-24	0	150,000	135,000	0	210,000	335,000	830,000
2024-25	0	155,000	135,000	0	215,000	345,000	850,000
2025-26	0	160,000	140,000	0	225,000	350,000	875,000
2026-27	0	165,000	145,000	0	230,000	360,000	900,000
2027-28	0	170,000	150,000	0	235,000	365,000	920,000
2028-29	0	180,000	155,000	0	245,000	370,000	950,000
2029-30	0	185,000	165,000	0	250,000	380,000	980,000
2030-31	0	195,000	170,000	0	260,000	390,000	1,015,000
2031-32	0	200,000	175,000	0	265,000	0	640,000
2032-33	0	210,000	185,000	0	275,000	0	670,000
2033-34	0	210,000	190,000	0	285,000	0	685,000
2034-35	0	220,000	195,000	0	295,000	0	710,000
2035-36	0	240,000	205,000	0	305,000	0	750,000
2036-37	0	250,000	215,000	0	310,000	0	775,000
2037-38	0	250,000	220,000	0	325,000	0	795,000
2038-39	0	255,000	230,000	0	335,000	0	820,000
2039-40	0	280,000	240,000	0	345,000	0	865,000
2040-41	0	295,000	250,000	0	360,000	0	905,000
2041-42	0	310,000	265,000	0	370,000	0	945,000
2042-43	0	325,000	270,000	0	385,000	0	980,000
2043-44	0	340,000	280,000	0	395,000	0	1,015,000
2044-45	0	0	290,000	0	410,000	0	700,000
Total	0	4,745,000	4,405,000	0	6,530,000	2,895,000	18,575,000

Interest	School Refunding	School	School Improvement	Sch Refunding	School Improvement	School	F/CF
2023-24	0	188,326	141,319	0	206,425	63,132	599,202
2024-25	0	183,751	137,269	0	200,050	56,432	577,502
2025-26	0	178,626	133,144	0	193,450	49,532	554,752
2026-27	0	172,939	128,869	0	186,625	42,532	530,965
2027-28	0	167,076	124,444	0	179,650	35,332	506,502
2028-29	0	160,951	119,869	0	172,450	27,576	480,846
2029-30	0	154,333	115,069	0	165,025	19,250	453,677
2030-31	0	147,208	110,044	0	157,375	9,750	424,377
2031-32	0	139,801	104,869	0	149,500	0	394,170
2032-33	0	132,114	99,469	0	141,400	0	372,983
2033-34	0	124,081	93,725	0	133,000	0	350,806
2034-35	0	115,696	87,709	0	124,005	0	327,410
2035-36	0	106,306	81,331	0	114,405	0	302,042
2036-37	0	95,894	74,506	0	104,488	0	274,887
2037-38	0	85,425	67,300	0	93,925	0	246,650
2038-39	0	75,009	59,706	0	82,705	0	217,420
2039-40	0	63,450	51,625	0	71,145	0	186,220
2040-41	0	50,513	43,050	0	59,160	0	152,723
2041-42	0	36,900	34,038	0	46,750	0	117,688
2042-43	0	22,613	24,675	0	33,915	0	81,203
2043-44	0	7,650	15,050	0	20,655	0	43,355
2044-45	0	0	5,075	0	6,970	0	12,045
2045-46	0	0	0	0	0	0	0
2046-47	0	0	0	0	0	0	0
Total	0	2,408,662	1,852,155	0	2,643,073	303,536	7,207,426
							F/CF

		2021-2022 AUDITED ACTUAL	Estimated Actual 2022-2023	Amended Budget 2022-2023	2023-2024 BUDGET
40000	Local Taxes				
40110	Current Property Tax	8,380,315	8,691,578	8,691,578	9,432,604
40120	Trustee's Collections - Prior Year	145,980	176,973	225,000	185,000
40125	Trustee's Collections - Bankruptcy	278	1,476	1,500	1,500
40130	Circuit Clk./Clk. & Master Coll. - Prior Yrs	41,366	69,715	52,000	62,000
40140	Interest & Penalty	32,725	36,142	33,000	35,000
40161	Payment in Lieu of Taxes T.V.A	6,945	6,945	6,945	6,945
40162	Payments in Lieu of taxes - Local Utilities	118,414	121,524	116,000	120,000
40163	Payments in Lieu of taxes - Other	379,755	288,401	400,000	380,000
40100	Total County Taxes	\$9,105,778	\$9,392,754	\$9,526,023	\$10,223,049
40200	County Local Option Taxes				
40210	Local Option Sales Tax	649,638	743,131	542,000	610,000
40220	Hotel/Motel Tax	251,357	262,788	200,000	255,000
40240	Wheel Tax	82,285	83,625	85,000	83,000
40250	Litigation Tax - General	148,459	149,136	145,000	149,000
40260	Litigation Tax - Special Purpose	15,235	15,229	15,000	15,200
40266	Litigation Tax - Jail, Wrkhse, Crthouse	76,572	76,615	75,000	76,600
40268	Litigation Tax - Courtroom Security	55,217	55,082	55,000	55,200
40270	Business Tax	397,769	404,749	351,000	400,000
40275	Mixed Drink Tax	117	721	200	200
40285	Adequate Facilities Tax	886,604	708,486	660,000	710,000
40200	Total Local Option Taxes	\$2,563,253	\$2,499,562	\$2,128,200	\$2,354,200
40300	Statutory Local Taxes				
40320	Bank Excise Tax	156,797	201,661	160,000	160,000
40330	Wholesale Beer Tax	102,961	105,946	110,000	105,000
40300	Total Statutory Tax	\$259,758	\$307,607	\$270,000	\$265,000
40000	Total Local Taxes	\$11,928,789	\$12,199,923	\$11,924,223	\$12,842,249
41000	Licenses and Permits				
41140	Cable TV Franchise	65,004	62,681	64,000	65,000
41100	Total Licenses	\$65,004	\$62,681	\$64,000	\$65,000
41500	Permits				
41510	Beer Permits	2,356	2,024	1,600	2,000
41520	Building Permits	599,388	492,042	450,000	500,000
41590	Other Permits (Handgun)	1,815	1,260	3,000	2,000
41500	Total Permits	\$603,559	\$495,326	\$454,600	\$504,000
41000	Total Licenses and Permits	\$668,563	\$558,007	\$518,600	\$569,000
42000	Fines, Forfeitures And Penalties				
42100	Circuit Court				
42110	Fines	3,930	3,408	3,500	3,600
42120	Officer Costs	6,430	8,952	5,000	6,500
42180	DUI Treatment Fines	48	95	200	200
42190	Data Entry Fee - Circuit Court Clerk	3,348	2,628	3,600	3,600
42191	Courtroom Security Fee	80	106	100	100
42100	Total Circuit Court	\$13,836	\$15,189	\$12,400	\$14,000
42300	General Sessions Court				
42310	Fines	7,149	9,220	12,000	10,000
42320	Officers Cost	26,936	33,775	33,000	33,000
42330	Games and Fish Fines	454	169	600	600
42351	Interpreter Fee	0	0	0	0
42380	DUI Treatment Fines	2,754	4,481	4,000	4,000
42390	Data Entry Fee - General Sessions Court	6,932	7,046	6,700	7,000
42391	Courtroom Security Fee	468	651	500	500
42300	Total General Sessions Court	\$44,693	\$55,342	\$56,800	\$55,100

		2021-2022 AUDITED ACTUAL	Estimated Actual 2022-2023	Amended Budget 2022-2023	2023-2024 BUDGET
42400	Juvenile Court				
42410	Fines	6,304	5,598	6,000	6,300
42420	Officers Cost	1,462	2,009	3,000	3,000
42490	Data Entry Fee - Juvenile Court	6,885	8,227	6,000	7,000
42491	Courtroom Security Fee	0	0	20	0
42400	Total Juvenile Court	\$14,651	\$15,834	\$15,020	\$16,300
42500	Chancery Court				
42520	Officers Cost	3,372	3,598	3,700	3,700
42530	Data Entry Fee - Clerk and Master	5,207	6,837	5,100	5,200
42500	Total Chancery Court	\$8,579	\$10,435	\$8,800	\$8,900
42800	Judicial District Drug Program				
42810	Fines	381	742	550	550
42800	Total Judicial District Drug Program	\$381	\$742	\$550	\$550
42900	Other Fines, Forfeitures and Penalties				
42910	Proceeds from Confiscated Property	0	0	0	0
42990	Other Fines, Forfeitures and Penalties	950	28,738	1,500	1,500
	Total Other Fines, Forfeitures and Penalties	\$950	\$28,738	\$1,500	\$1,500
42000	Total Fines, Forfeitures, and Penalties	\$83,090	\$126,280	\$95,070	\$96,350
43000	Charges for Current Services				
43100	General Service Charges				
43120	Patient Charges	1,708,642	1,654,437	1,600,000	1,700,000
43140	Zoning Studies	61,637	46,725	17,000	25,000
43190	Other General Service Charges	7,538	19,922	18,850	18,850
43100	Total General Service Charges	\$1,777,817	\$1,721,084	\$1,635,850	\$1,743,850
43300	Fees				
43350	Copy Fees	7,796	6,112	11,000	9,000
43360	Library Fees	0	0	500	0
43366	Greenbelt Late Application Fee	200	250	0	0
43370	Telephone Commissions	84,630	75,368	90,000	90,000
43380	Vending Machine Collections	15,200	10,875	14,000	14,000
43383	Additional Fees - CC	0	25,899	0	36,000
43392	Data Processing Fee - Register	18,164	15,688	18,000	18,100
43393	Probation Fees	144,529	174,287	200,000	200,000
43394	Data Processing Fee - Sheriff	2,891	3,394	3,000	3,000
43395	Sexual Offender Registration Fee - Sheriff	3,516	3,600	4,000	4,000
43396	Data Processing Fee - County Clerk	5,496	5,661	4,800	5,500
43399	Vehicle Registration Reinstatement	2,430	2,455	1,900	2,450
43990	Other Charges for Services	2,160	835	2,000	2,000
43300	Total Fees	\$287,012	\$324,424	\$349,200	\$384,050
43000	Total Charges for Current Services	\$2,064,829	\$2,045,508	\$1,985,050	\$2,127,900
44000	Other Local Revenues				
44100	Recurring Items				
44110	Investment Income	84,510	142,767	150,000	155,000
44120	Lease/Rentals	4,700	6,000	8,000	6,000
44130	Sale of Materials and Supplies	0	0	0	0
44140	Sale of Maps	2,896	8	100	100
44145	Sale of Recycled Materials	0	0	0	0
44146	E-Rate Funding	3,462	5,200	5,200	5,200
44165	Commodity Rebates	0	0	0	0
44170	Miscellaneous Refunds	38,256	29,372	5,000	5,000
44180	Expenditure Credits	3,570	2,391	0	0
44100	Total Recurring Items	\$137,394	\$185,738	\$168,300	\$171,300

		2021-2022 AUDITED ACTUAL	Estimated Actual 2022-2023	Amended Budget 2022-2023	2023-2024 BUDGET
44500	Nonrecurring Items				
44530	Sale of Equipment	86,168	0	6,000	5,000
44540	Sale of Property	0	0	0	0
44560	Damages Recovered from Individuals	17,634	586	500	500
44570	Contributions & Gifts	4,280	3,778	5,300	5,000
44500	Total Nonrecurring Items	\$108,082	\$4,364	\$11,800	\$10,500
44900	Other Revenues				
44990	Other Local Revenue	2,565	5,775	2,600	2,600
44900	Total Other Revenues	\$2,565	\$5,775	\$2,600	\$2,600
44000	Total Other Local Revenue	\$248,041	\$195,877	\$182,700	\$184,400
45500	Fees Received From County Officials				
45510	County Clerk	508,573	539,883	463,000	515,000
45520	Circuit Court Clerk	106,544	119,231	95,000	106,000
45540	General Sessions Court Clerk	173,777	185,564	178,000	180,000
45550	Clerk and Master	128,347	128,571	135,000	130,000
45560	Juvenile Court Clerk	62,353	45,000	55,000	55,000
45580	Register	307,221	261,983	300,000	300,000
45590	Sheriff	17,433	18,232	17,000	17,400
45610	Trustee	746,187	762,886	720,000	746,000
45500	Total Fees in Lieu of Salary	\$2,050,435	\$2,061,350	\$1,963,000	\$2,049,400
45000	Total Fees Received from County Officials	\$2,050,435	\$2,061,350	\$1,963,000	\$2,049,400
46000	State Of Tennessee				
46110	Juvenile Services Program	9,540	9,270	11,000	11,000
46190	Other General Government Grant	74,186	80,000	80,000	215,000
46100	Total General Government Grants	\$83,726	\$89,270	\$91,000	\$226,000
46200	Public Safety Grants				
46210	Law Enforcement Training Programs	22,400	22,400	22,400	22,400
46290	Other Public Safety Grants	0	10,000	55,618	0
46200	Total Public Safety Grants	\$22,400	\$32,400	\$78,018	\$22,400
46300	Health And Welfare Grants				
46390	Other Public Health and Welfare Grant	149,704	232,843	297,375	297,375
46300	Total Health And Welfare Grants	\$149,704	\$232,843	\$297,375	\$297,375
46400	Public Works Grants				
46440	Tennessee Industrial Infrastructure Grant		0	0	0
	Total Public Works Grants	0	0	0	0
46800	Other State Revenues				
46820	Income Tax	5,022	0	0	0
46830	Beer Tax	19,194	19,440	18,000	19,400
46835	Vehicle Certificate of Title	9,311	9,412	9,000	9,400
46840	Alcoholic Beverage Tax	87,769	88,218	83,000	88,000
46845	Opioid Funds	0	168,178	0	0
46851	State Revenue Sharing TVA	253,782	279,285	255,000	255,000
46852	State Revenue Sharing Telecom	178,963	172,081	171,000	175,000
46855	State Shared Sports Gaming Privilege Tax	17,890	27,546	8,000	20,000
46915	Contracted Prisoner Boarding	431,847	411,261	600,000	438,000
46960	Registrar's Salary Supplement	15,164	15,164	15,164	15,164
46970	State Shared Sales Tax - Cities	5,272	5,282	5,200	5,300
46980	Other State Grants	0	0	0	0
46990	Other State Revenues	8,426	14,215	2,000	8,000
46800	Total Other State Revenues	\$1,032,640	\$1,210,082	\$1,166,364	\$1,033,264
46000	Total State of Tennessee	\$1,288,470	\$1,564,595	\$1,632,757	\$1,579,039

		2021-2022 AUDITED ACTUAL	Estimated Actual 2022-2023	Amended Budget 2022-2023	2023-2024 BUDGET
47000	Federal Government				
47180	Community Development - Home Grant	0	45,250	500,000	0
47230	Disaster Relief	0	0	0	0
47235	Homeland Security Grants	73,795	0	0	0
47301	ARRA Grant #1	0	0	0	0
47302	ARRA Grant #2	0	0	0	0
47303	ARRA Grant #3	0	0	0	0
47305	ARRA Grant #5	0	0	0	0
47306	COVID GRANT A CESF	0	43,762	20,118	0
47307	COVID GRANT B	0	0	0	283,000
47402	American Rescue - Tourism	0	25,000	30,083	19,000
47403	ARPA Health Dept Grant	0	0	383,200	383,200
47590	Other Federal Through State	80,610	0	0	0
47100	Total Federal Through State	\$154,405	\$114,012	\$933,401	\$685,200
47600	Direct Federal Revenue				
47690	Medicare	6,200	2,600	2,800	2,800
47801	ARRA Grant #6	\$0	0	0	0
47990	Other Direct Federal Revenue	0	0	0	0
47600	Total Direct Federal Revenue	\$6,200	\$2,600	\$2,800	\$2,800
47000	Total Federal Government	\$160,605	\$116,612	\$936,201	\$688,000
48000	Other Governments And Citizens Groups				
48110	Prisoner Board	37,100	46,100	35,000	37,000
48130	Contributions	118,756	118,756	100,000	118,000
48140	Contracted Services	22,288	22,288	18,000	22,288
48100	Total Other Governments	\$178,144	\$187,144	\$153,000	\$177,288
48600	Citizens Groups				
48610	Donations	\$2,784	\$1,410	1,000	2,000
	Total Citizens Groups	\$2,784	\$1,410	\$1,000	\$2,000
48000	Total Other Governments & Citizens Group	\$180,928	\$188,554	\$154,000	\$179,288
48900	OTHER				
48990	Other	33,628	33,628	23,250	33,600
48900	Total Other	\$33,628	\$33,628	\$23,250	\$33,600
49000	Operating Transfers				
49700	Insurance Recovery	13,330	7,312	10,000	10,000
49800	Operating Transfers in	6,723,004	45,000	45,000	45,000
	Total Operating Transfers	\$6,736,334	\$52,312	\$55,000	\$55,000
	Total Revenues and Other Sources	\$25,443,712	\$19,142,646	\$19,469,851	\$20,404,226

		2021-2022 AUDITED ACTUAL	Estimated Actual 2022-2023	Amended Budget 2022-2023	2023-2024 BUDGET
51100	County Commission				
51100-199	Board and Committee Members	89,665	95,410	99,787	99,787
51100-201	Social Security	4,938	5,050	6,187	6,187
51110-203	Extension Service Medicare	1,154	1,182	1,447	1,447
51100-205	Employee and Dependent Insurance	49,889	73,262	44,682	93,679
51100-305	Audit Services	14,070	14,414	14,414	15,000
51100-307	Communication	929	917	1,100	1,100
51100-312	Contracts with Private Agencies	6,265	6,509	6,600	6,600
51100-317	Data Processing Services	30	1,310	500	2,184
51100-320	Dues and Memberships	7,154	7,636	7,440	8,015
51100-332	Legal Notices, Recording and Court Costs	4,443	4,000	4,000	2,000
51100-348	Postal Charges	477	393	800	800
51100-349	Printing Stationary and Forms	988	1,016	1,016	1,000
51100-355	Travel	3,203	1,849	3,935	3,935
51100-399	Other Contracted Services	0	792	800	804
51100-422	Food Supplies	94	0	0	0
51100-499	Other Supplies and Materials	958	2,212	2,109	810
51100-524	Inservice/Staff Development	1,250	700	1,500	2,500
51100-711	Furniture and Fixtures	0	0	0	0
51100-790	Other Equipment	0	0	0	0
	Total County Commission	\$185,507	\$216,652	\$196,317	\$245,848
51210	Board of Equalization				
51210-191	Board of Committee Member Fees	0	3,060	4,960	4,960
51210-201	Social Security	0	190	308	308
51210-203	Extension Service Medicare	0	44	72	72
51210-355	Travel	0	0	50	50
	Total Board of Equalization	\$0	\$3,294	\$5,390	\$5,390
51240	Other Boards and Committees				
51240-191	Board and Committee Member Fees	3,150	2,850	5,000	5,000
51240-201	Social Security	195	177	210	210
51240-203	Extension Service Medicare	46	42	73	73
	Total Other Boards and Committees	\$3,391	\$3,069	\$5,283	\$5,283
51300	County Executive				
51300-101	County Official	95,034	99,787	99,787	104,776
51300-161	Secretary(s)	33,657	38,153	38,199	41,970
51300-169	Part-time Personnel	518	428	800	800
51300-186	Longevity	250	300	300	350
51300-188	Bonus Payments	3,500	0	0	0
51300-196	In-Service Training	840	840	840	840
51300-201	Social Security	8,252	8,601	8,676	9,230
51300-203	Extension Service Medicare	1,930	2,010	2,030	2,165
51300-204	Pensions	9,933	10,368	10,436	11,100
51300-205	Employee and Dependent Insurance	15,376	18,961	19,259	21,137
51300-307	Communication	1,582	1,117	1,350	1,200
51300-317	Data Processing	2,799	3,636	2,200	3,500
51300-320	Dues and Memberships	1,500	1,956	2,785	2,700
51300-322	Evaluation and Testing	0	0	150	150
51300-348	Postal Charges	254	229	400	350
51300-350	Internet Connectivity	609	581	550	600
51300-355	Travel	950	578	1,600	1,800
51300-435	Office Supplies	2,927	2,342	2,400	2,500
51300-508	Premiums on Corporate Surety Bonds	0	0	0	0
51300-524	Inservice/Staff Development	700	900	900	1,400
51300-599	Other Charges	0	95	600	500
51300-711	Furniture and Fixtures	0	0	325	300
51300-790	Office Equipment	0	79	1,000	900
	Total County Executive	\$180,611	\$190,961	\$194,587	\$208,268

		2021-2022 AUDITED ACTUAL	Estimated Actual 2022-2023	Amended Budget 2022-2023	2023-2024 BUDGET
51310	Personnel Office				
51310-103	ASSISTANTS	18,933	83,922	89,718	90,935
51310-105	SUPERVISOR/DIRECTOR	14,261	66,743	66,743	68,130
51310-169	PART TIME	1,046	7,461	9,374	17,108
51310-186	LONGEVITY	0	1,000	1,000	1,000
51310-188	BONUS PAYMENTS	12,250	0	0	0
51310-201	SOCIAL SECURITY	2,824	9,675	10,346	10,990
51310-203	MEDICARE	661	2,263	2,420	2,575
51310-204	STATE RETIREMENT	3,277	11,375	11,810	12,010
51310-205	INSURANCE	6,135	23,768	28,657	21,436
51310-206	LIFE INSURANCE	0	0	0	0
51310-209	DISABILITY	0	0	0	0
51310-307	COMMUNICATION	373	1,570	1,500	1,500
51310-317	DATA PROCESSING	1,252	7,500	1,500	8,700
51310-320	DUES AND MEMBERSHIPS	0	0	300	300
51310-322	EVALUATION AND TESTING	0	289	100	200
51310-334	MAINTENANCE AGREEMENT	224	1,067	1,000	1,200
51310-337	MAINTNANCE AND REPAIR - EQUIPMENT	0	0	300	300
51310-348	POSTAL CHARGES	0	308	400	500
51310-350	INTERNET	145	581	600	600
51310-355	TRAVEL	567	176	1,000	1,000
51310-435	OFFICE SUPPLIES	0	2,098	1,500	2,200
51310-524	IN SERVICE / STAFF DEVELOPMENT	0	435	1,000	2,800
51310-711	FURNITURE AND FIXTURES	0	45	300	300
51310-719	OFFICE EQUIPMENT	1,522	100	100	300
	Total Personnel Office	\$ 63,470	\$ 220,376	\$ 229,668	\$ 244,084
51400	County Attorney				
51400-105	County Attorney	62,863	65,388	55,000	67,000
51400-201	Social Security	3,858	4,014	3,410	4,160
51400-203	Extension Service Medicare	902	939	798	990
51400-204	Pensions	4,715	4,904	4,125	5,030
51400-205	Employee and Dependent Insurance	6,140	6,708	6,468	7,468
51400-320	Dues and Memberships	150	150	150	150
51400-355	Travel	0	0	500	500
51400-399	Other Contracted Services	0	15,000	5,000	17,000
51400-524	Inservice/Staff Development	0	0	0	0
	Total County Attorney	\$78,628	\$97,103	\$75,451	\$102,298
51500	Election Commission				
51500-101	County Official	74,053	77,756	77,756	81,644
51500-106	Deputy(ies)	34,070	37,463	37,469	40,955
51500-169	Part-time Personnel	0	7,000	7,000	7,000
51500-186	Longevity	500	550	550	600
51500-188	Bonus Payments	3,500	0	0	0
51500-192	Election Commission	1,625	3,965	4,875	3,575
51500-193	Election Workers	0	34,908	35,448	18,504
51500-201	Social Security	6,755	8,206	10,113	9,445
51500-203	Extension Service Medicare	1,580	1,919	2,366	2,215
51500-204	Pensions	8,409	8,683	8,684	9,250
51500-205	Employee and Dependent Insurance	14,184	15,602	15,838	17,250
51500-209	Disability Insurance	0	0	0	0
51500-307	Communication	1,375	1,048	1,048	1,048
51500-317	Data Processing Services	15,822	14,443	25,902	23,202
51500-320	Dues & Memberships	0	0	350	350
51500-332	Legal Notices, Recording and Court Costs	350	7,750	7,750	6,700
51500-334	Maintenance Agreements	839	450	465	465
51500-337	Maintenance and Repair Services - Office Equipment	0	0	0	0
51500-348	Postal Charges	2,771	3,951	4,500	5,500
51500-349	Printing Stationary and Forms	3,731	3,000	3,000	4,000

		2021-2022 AUDITED ACTUAL	Estimated Actual 2022-2023	Amended Budget 2022-2023	2023-2024 BUDGET
51500	Election Commission continued				
51500-350	Internet Connectivity	811	583	584	584
51500-355	Travel	0	0	5,000	5,000
51500-435	Office Supplies	2,364	2,592	5,000	5,000
51500-524	Inservice/Staff Development	0	0	2,500	2,500
51500-719	Office Equipment	0	5,587	6,000	0
	Total Election Commission	\$172,739	\$235,456	\$262,198	\$244,787
51600	Register of Deeds				
51600-101	County Official	82,281	86,395	86,395	90,715
51600-106	Deputy(ies)	69,420	68,745	78,066	74,030
51600-169	Part-Time Personnel	2,011	12,423	8,440	24,090
51600-186	Longevity	350	0	400	0
51600-188	Bonus Payments	7,000	0	0	0
51600-201	Social Security	9,589	10,189	10,042	11,710
51600-203	Extension Service Medicare	2,243	2,383	2,350	2,750
51600-204	Pensions	11,929	11,472	11,514	12,365
51600-205	Employee and Dependent Insurance	29,102	26,065	32,268	28,618
51600-307	Communication	1,303	798	1,200	1,200
51600-309	Contracts with Government Agencies	0	152	2,000	2,000
51600-317	Data Processing Services	18,222	15,814	16,000	16,000
51600-320	Dues & Memberships	758	1,100	1,100	1,100
51600-322	Evaluation and Testing	88	157	157	0
51600-334	Maintenance Agreements	600	450	800	800
51600-337	Maintenance and Repair - Office Equipment	0	0	400	300
51600-348	Postal Charges	355	313	500	500
51600-350	Internet Connectivity	609	581	600	600
51600-355	Travel	1,398	990	1,143	1,400
51600-435	Office Supplies	1,426	2,079	3,000	3,000
51600-524	Inservice/Staff Development	510	510	900	900
51600-719	Office Equipment	0	10,230	10,500	5,000
	Total Register of Deeds	\$239,194	\$250,846	\$267,775	\$277,078
51730	Building				
51730-103	Assistant(s)	62,686	71,257	78,481	84,770
51730-105	Supervisor/Director	55,759	59,497	59,507	62,175
51730-161	Secretary(s)	31,980	36,194	36,202	70,130
51730-169	Part-time Personnel	4,870	20,741	18,645	0
51730-186	Longevity Pay	0	0	0	0
51730-188	Bonus Payments	15,750	0	0	0
51730-201	Social Security	10,445	11,365	11,957	13,460
51730-203	Extension Service Medicare	2,443	2,658	2,798	3,150
51730-204	Pensions	12,263	12,459	13,065	16,285
51730-205	Employee and Dependent Insurance	37,876	45,450	41,942	57,051
51730-302	Advertising	0	0	76	0
51730-307	Communication	3,580	4,105	3,200	3,200
51730-317	Data Processing Services	26,218	31,456	26,000	27,038
51730-320	Dues and Memberships	310	570	450	750
51730-321	Engineering Services	625	150	7,850	11,000
51730-322	Evaluation and Testing	1,521	732	3,000	500
51730-332	Legal Notices, Recording and Court costs	134	27	1,125	500
51730-333	Licenses	0	0	250	250
51730-334	Maintenance Agreements	600	505	750	750
51730-338	Maintenance and Repair - Vehicle	3,235	7,600	7,600	6,500
51730-348	Postal Charges	602	827	1,000	850
51730-349	Printing, Stationary and Forms	0	0	250	0
51730-350	Internet Connectivity	609	581	600	600
51730-355	Travel	225	0	500	1,500
51730-422	Food Supplies	111	54	100	150

		2021-2022 AUDITED ACTUAL	Estimated Actual 2022-2023	Amended Budget 2022-2023	2023-2024 BUDGET
51730	Building continued				
51730-425	Gasoline	6,640	4,535	4,700	5,700
51730-435	Office Supplies	600	501	1,200	1,200
51730-443	Road Signs	0	183	200	400
51730-449	Text Books	258	298	800	800
51730-451	Uniforms	336	192	400	550
51730-511	Vehicle and Equipment Insurance	1,789	1,924	2,200	2,200
51730-524	Inservice/Staff Development	860	1,531	1,750	2,500
51730-599	Other Charges	0	21	400	400
51730-719	Office Equipment	222	8,275	9,000	4,000
	Total Building	\$282,547	\$323,688	\$335,998	\$378,359
51800	County Buildings				
51800-166	Custodial Personnel	0	10045	25,310	68610
51800-167	Maintenance Personnel	209,911	216,556	238,250	262,650
51800-169	Part time Personnel	0	0	8,035	51,420
51800-186	Longevity Pay	800	900	900	1,250
51800-187	Overtime Pay	17,492	24,594	25,000	30,000
51800-188	Bonus Payments	17,500	0	0	0
51800-201	Social Security	14,702	15,649	18,449	25,670
51800-203	Extension Service Medicare	3,438	3,661	4,316	6,010
51800-204	Pensions	18,428	19,556	21,712	27,200
51800-205	Employee and Dependent Insurance	53,163	55,496	81,811	81,958
51800-304	Architects	0	0	0	0
51800-307	Communication	996	908	1,700	1,700
51800-317	Data Processing	320	1,766	350	1,500
51800-322	Evaluation and Testing	85	214	150	150
51800-328	Janitorial Services	45,289	50,381	60,000	0
51800-335	Maintenance and Repair - Buildings - JAIL	50,470	80,000	80,000	95,000
51800-335	Maintenance and Repair - Buildings - LAWNC	17,040	17,850	17,850	26,100
51800-335	Maintenance and Repair - Buildings - MAINT	112,853	125,000	125,000	140,000
51800-337	Maintenance and Repair - Office Equipment	0	0	500	500
51800-338	Maintenance and Repair - Vehicle	5,298	1,243	4,500	7,000
51800-347	Pest Control	1,860	1,469	2,000	2,400
51800-350	Internet Connectivity	1,536	1,536	1,500	1,500
51800-355	Travel	0	0	0	1,000
51800-359	Disposal Fees	3,828	4,549	6,500	6,500
51800-410	Custodial Supplies	8,031	14,463	16,000	20,000
51800-415	Electricity	88,026	97,919	102,000	102,000
51800-425	Gasoline	7,373	8,312	8,500	8,500
51800-434	Natural Gas	34,130	39,521	42,000	42,000
51800-435	Office Supplies	145	585	1,500	1,500
51800-451	Uniforms	0	0	600	3,000
51800-454	Water and Sewer	50,757	37,412	40,000	10,000
51800-499	Other Supplies and Materials	4,634	6,360	6,500	7,000
51800-511	Vehicle and Equipment Insurance	1,838	1,973	2,256	2,256
51800-524	Inservice/Staff Development	0	0	0	2,000
51800-719	Office Equipment	1,409	500	500	1,500
	Total County Building	\$771,352	\$838,418	\$943,689	\$1,037,874
52100	Accounting and Budgeting				
52100-103	Assistant(s)	85,448	55,310	55,319	53,360
52100-105	Supervisor/Director	89,474	96,632	96,633	98,640
52100-119	Accountants/Bookkeepers	91,260	100,925	98,917	147,610
52100-161	Secretary(s)	26,520	0	0	0
52100-169	Part Time	5,385	1,469	4,385	700
52100-186	Longevity Pay	2,400	1,700	1,700	1,000
52100-188	Bonus Payments	14,000	0	0	0
52100-189	Other Salary and Wages	47,426	0	0	0
52100-201	Social Security	21,644	15,391	15,932	18,681
52100-203	Extension Service Medicare	5,062	3,600	3,727	4,385
52100-204	Pensions	26,740	18,881	18,844	22,550

		2021-2022 AUDITED ACTUAL	Estimated Actual 2022-2023	Amended Budget 2022-2023	2023-2024 BUDGET
52100	Accounting and Budgeting - continued				
52100-205	Employee and Dependent Insurance	60,835	47,578	44,849	59,748
52100-302	Advertising	0	44	0	100
52100-307	Communication	2,902	1,123	1,500	1,300
52100-317	Data Processing Services	52,589	55,000	55,000	55,000
52100-320	Dues and Memberships	435	400	500	500
52100-322	Evaluation and Testing	0	0	0	50
52100-333	Licensing	0	0	0	0
52100-334	Maintenance Agreements	1,191	520	750	600
52100-337	Maintenance and Repair Services - Office Equip	41	330	500	500
52100-348	Postal Charges	2,398	2,053	2,800	2,800
52100-350	Internet Connectivity	903	581	600	600
52100-355	Travel	195	297	1,500	1,500
52100-435	Office Supplies	4,202	2,175	3,500	3,500
52100-524	Inservice/Staff Development	606	780	1,200	4,200
52100-711	Furniture and Fixtures	0	0	1,000	1,000
52100-719	Office Equipment	36	0	2,500	5,000
	Total Accounting & Budgeting	\$541,692	\$404,789	\$411,656	\$483,324
52300	Property Assessors Office				
52300-101	County Official	82,281	86,395	86,395	90,715
52300-106	Deputy(ies)	74,103	96,372	96,382	104,480
52300-161	Secretary(s)	15,660	13,410	13,420	13,800
52300-186	Longevity	1,750	1,350	1,350	1,650
52300-188	Bonus Payments	17,500	0	0	0
52300-196	In-Service Training	0	0	1,500	1,500
52300-201	Social Security	10,658	11,935	12,342	13,160
52300-203	Extension Service Medicare	2,493	2,792	2,887	3,080
52300-204	Pensions	13,257	14,815	14,930	15,915
52300-205	Employee and Dependent Insurance	17,499	25,880	26,250	28,560
52300-302	Advertising	164	0	200	200
52300-305	Audit Services	10,955	15,070	16,000	15,000
52300-307	Communication	3,694	3,217	3,650	3,650
52300-317	Data Processing Services	9,728	9,528	13,000	13,000
52300-320	Dues & Memberships	1,935	1,740	2,000	2,000
52300-322	Evaluation and Testing	277	0	250	250
52300-331	Legal Services	565	1,500	5,000	5,000
52300-332	Legal Notices, Recording and Court Costs	0	0	100	100
52300-334	Maintenance Agreements	600	600	600	600
52300-337	Maintenance & Repair Services - Office Equipment	0	0	250	250
52300-348	Postal Charges	2,590	2,500	2,500	2,500
52300-351	Rentals	0	0	0	0
52300-355	Travel	753	916	1,200	2,000
52300-435	Office Supplies	2,186	1,212	1,950	2,000
52300-499	Other Supplies & Materials	4,755	4,740	4,785	4,785
52300-524	Inservice/Staff Development	0	550	550	2,000
52300-719	Office Equipment	101	0	2,000	2,000
	Total Property Assessors Office	\$273,504	\$294,522	\$309,491	\$328,195
52310	Reappraisal Program				
52310-103	Assistant(s)	31,158	53,639	53,648	55,185
52310-106	Deputy(ies)	51,934	60,985	61,014	66,070
52310-169	Part-Time Personnel	17,525	14,524	23,273	26,320
52310-187	Overtime	193	0	0	0
52310-188	Bonus Payments	3,500	0	0	0
52310-201	Social Security	7,268	7,954	8,554	9,160
52310-203	Extension Service Medicare	1,700	1,860	2,001	2,150
52310-204	Pensions	7,372	8,597	8,602	9,100
52310-205	Employee and Dependent Insurance	21,910	23,176	23,515	25,719
52310-317	Data Processing Services	3,347	3,347	3,500	3,500

		2021-2022 AUDITED ACTUAL	Estimated Actual 2022-2023	Amended Budget 2022-2023	2023-2024 BUDGET
52310	Reappraisal Program- continued				
52310-338	Maintenance and Repair Services - Vehicles	98	213	500	1,500
52310-348	Postal Charges	7,514	2,500	2,500	2,500
52310-355	Travel	0	522	500	1,200
52310-399	Other Contracted Services	0	0	0	0
52310-425	Gasoline	1,737	1,656	2,500	2,500
52310-435	Office Supplies	741	741	1,000	1,000
52310-511	Vehicle and Equipment Insurance	1,198	1,288	1,400	1,400
52310-524	Inservice/Staff Development	0	25	200	200
52310-719	Office Equipment	169	0	2,000	2,000
	Total Reappraisal Program	\$157,364	\$181,027	\$194,707	\$209,504
52400	County Trustees Office				
52400-101	County Official	82,281	86,395	86,395	90,715
52400-106	Deputy(ies)	72,141	81,599	81,613	90,875
52400-169	Part-Time Personnel	9,904	12,098	14,380	26,710
52400-186	Longevity	1,250	1,300	1,300	1,350
52400-188	Bonus Payments	8,750	0	0	0
52400-201	Social Security	10,627	11,323	11,391	13,005
52400-203	Extension Service Medicare	2,485	2,648	2,666	3,045
52400-204	Pensions	12,200	12,697	12,699	13,730
52400-205	Employee and Dependent Insurance	18,477	22,880	21,867	27,204
52400-307	Communication	1,685	1,665	1,440	1,690
52400-317	Data Processing Services	13,475	16,683	14,719	15,900
52400-320	Dues and Memberships	1,158	961	1,500	1,800
52400-322	Evaluation and Testing	0	0	0	0
52400-331	Legal Services	0	40	80	2,000
52400-332	Legal Notices, Recording and Court Costs	117	0	200	0
52400-334	Maintenance Agreements	45	43	100	200
52400-348	Postal Charges	5,490	5,614	8,500	8,500
52400-349	Printing, Stationery and Forms	4,121	4,500	4,500	5,000
52400-350	Internet Connectivity	609	581	500	600
52400-355	Travel	693	442	1,500	1,500
52400-435	Office Supplies	2,199	2,416	2,500	2,500
52400-524	In Service/Staff Development	355	505	1,200	1,200
52400-719	Office Equipment	2,253	1,075	4,000	11,500
	Total County Trustee	\$250,315	\$265,465	\$273,050	\$319,024
52500	County Clerks Office				
52500-101	County Official	82,281	86,395	86,395	90,715
52500-106	Deputy(ies)	214,363	258,777	258,121	276,469
52500-106	Deputy(ies) - on call pay	0	0	1,200	1,200
52500-169	Part-time Personnel	0	0	0	0
52500-186	Longevity	300	600	600	700
52500-188	Bonus Payments (from reserve)	24,500	12,000	12,000	8,000
52500-201	Social Security	19,405	21,404	22,218	23,390
52500-203	Extension Service Medicare	4,538	4,932	5,334	5,475
52500-204	Pensions	23,893	19,298	26,739	28,290
52500-205	Employee and Dependent Insurance	61,589	73,277	72,816	81,055
52500-307	Communication	3,788	3,698	3,720	3,720
52500-317	Data Processing Services	28,321	35,180	34,177	40,871
52500-320	Dues & Memberships	858	916	858	1,000
52500-322	Evaluation and Testing	393	175	306	0
52500-334	Maintenance Agreements	1,198	1,012	2,000	600
52500-348	Postal Charges	20,002	20,000	14,000	14,000
52500-350	Internet Connectivity	2,750	3,023	3,023	3,023
52500-355	Travel	1,781	1,779	2,500	2,500
52500-435	Office Supplies	11,900	6,584	12,000	12,000
52500-524	In Service/Staff Development	761	462	1,000	1,000

		2021-2022 AUDITED ACTUAL	Estimated Actual 2022-2023	Amended Budget 2022-2023	2023-2024 BUDGET
52500	County Clerks Office- continued				
52500-711	Furniture and Fixtures	0	0	0	0
52500-719	Office Equipment	1,240	554	9,451	2,500
52500-790	Other Equipment	3,959	0	410	2,500
	Total County Clerk	\$507,820	\$550,066	\$568,868	\$599,008
53100	Circuit Court Clerk				
53100-101	County Official	82,281	86,395	86,395	90,715
53100-106	Deputy(ies)	252,009	273,121	299,592	333,605
53100-164	Attendants	300	300	4,000	0
53100-169	Part-time Personnel	0	0	15,417	0
53100-186	Longevity Pay	2,250	2,850	2,850	2,750
53100-187	Overtime Pay	0	0	0	0
53100-188	Bonus Payments	24,500	0	0	0
53100-194	Jury and Witness Fees	8,020	5,745	15,000	15,000
53100-201	Social Security	21,521	21,503	25,067	26,490
53100-203	Extension Service Medicare	5,033	5,029	5,867	6,200
53100-204	Pensions	26,758	27,165	30,684	32,040
53100-205	Employee and Dependent Insurance	77,186	87,183	95,034	100,956
53100-302	Advertising	0	35	200	200
53100-307	Communication	6,514	4,572	5,600	5,600
53100-317	Data Processing Services	5,907	5,665	0	0
53100-317	Data Processing Services -Circuit	16,860	17,892	22,900	24,000
53100-317	Data Processing Services - General Sessions	5,325	5,769	6,300	6,300
53100-320	Dues & Memberships	848	1,134	1,150	1,150
53100-322	Evaluation and Testing	119	155	150	150
53100-332	Legal Notices, Recording and Costs	290	361	400	400
53100-334	Maintenance Agreements	643	497	1,000	1,000
53100-337	Maintenance & Repair - Office Equipment	0	0	100	100
53100-348	Postal Charges	4,040	3,819	7,350	7,350
53100-355	Travel	0	9	1,500	1,500
53100-399	Other Contracted Services	802	280	2,500	2,500
53100-422	Food Supplies	3,049	1,362	5,000	5,000
53100-435	Office Supplies	9,826	11,545	12,500	12,500
53100-524	In Service/Staff Development	0	0	1,500	1,500
53100-711	Furniture and Fixtures	0	0	0	2,000
53100-719	Office Equipment	1,807	0	4,000	7,000
	Total Circuit Court	\$555,888	\$562,386	\$652,056	\$686,006
53310	General Sessions Judge				
53310-102	Judge(s)	149,878	156,922	156,922	163,199
53310-161	Secretary(s)	34,926	37,943	37,950	40,955
53310-186	Longevity Pay	450	500	500	550
53310-188	Bonus Payments	8,750	0	0	0
53310-189	Other Salaries & Wages	36,000	36,000	36,000	36,000
53310-201	Social Security	13,798	14,023	14,347	14,930
53310-203	Extension Service Medicare	3,312	3,325	3,356	3,495
53310-204	Pensions	14,157	14,652	14,653	15,365
53310-205	Employee and Dependent Insurance	19,668	21,554	21,867	23,744
53310-302	Advertising	0	0	0	0
53310-307	Communication	2,037	1,816	2,184	2,184
53310-312	Contracts with Private Agencies	0	0	0	0
53310-317	Data Processing	2,680	3,955	1,932	2,680
53310-320	Dues and Memberships	625	0	750	750
53310-322	Evaluation and Testing	0	0	0	0
53310-333	Licenses	0	0	400	400
53310-348	Postal Charges	383	347	425	425
53310-355	Travel	0	810	1,500	1,500
53310-399	Other Contracted Services	1,350	2,712	2,712	2,712
53310-435	Office Supplies	215	630	638	1,000
53310-524	In Service/Staff Development	150	680	1,095	1,095
53310-719	Office Equipment	0	0	0	0
	Total General Sessions Judge	288,379	295,869	297,231	310,984

		2021-2022 AUDITED ACTUAL	Estimated Actual 2022-2023	Amended Budget 2022-2023	2023-2024 BUDGET
53400	Chancery Court				
53400-105	Supervisor/Director	82,281	86,395	86,395	90,715
53400-106	Deputy(ies)	66,321	73,241	73,258	77,610
53400-169	Part-Time Personnel	896	6,200	17,000	24,090
53400-186	Longevity Pay	0	0	0	0
53400-188	Bonus Payments	7,000	0	0	0
53400-194	Jury and Witness Fees	0	0	0	4,000
53400-201	Social Security	9,317	9,801	10,953	11,940
53400-203	Extension Service Medicare	2,179	2,387	2,562	2,795
53400-204	Pensions	11,670	11,972	11,976	12,635
53400-205	Employee and Dependent Insurance	29,075	31,799	32,218	35,507
53400-302	Advertising	0	0	0	0
53400-307	Communication	1,470	1,225	1,900	1,500
53400-317	Data Processing Services	17,440	18,850	19,000	19,671
53400-320	Dues and Memberships	808	1,091	1,091	1,091
53400-322	Evaluation and Testing	0	0	250	250
53400-331	Legal Services	0	0	0	5,000
53400-332	Legal Notices, Recording and Court Costs	2,392	2,218	5,000	4,000
53400-334	Maintenance Agreement	324	200	1,000	1,000
53400-337	Maintenance and Repair Services - Office Equipment	77	0	0	0
53400-348	Postal Charges	2,787	2,735	4,470	4,000
53400-355	Travel	0	572	2,000	2,000
53400-399	Other Contracted Services	2,675	3,000	3,000	3,000
53400-435	Office Supplies	6,013	6,000	6,000	4,500
53400-508	Premiums on Corporate Surety Bonds	0	0	0	0
53400-524	In Service/Staff Development	0	0	1,300	1,300
53400-711	Furniture and Fixtures	686	686	2,500	2,500
53400-719	Office Equipment	1,746	1,640	3,000	8,000
	Total Chancery Court	\$245,157	\$260,012	\$284,873	\$317,104
53500	Juvenile Court				
53500-111	Probation Officer	78,967	79,841	83,135	81,705
53500-112	Youth Service Officer	43,352	46,816	46,816	45,985
53500-123	Guidance Personnel	58,359	63,027	63,028	64,340
53500-161	Secretary	31,049	34,957	34,979	38,590
53500-186	Longevity Pay	300	350	350	650
53500-187	Overtime Pay	1,950	2,645	4,080	4,080
53500-188	Bonus Payments	17,500	0	0	0
53500-201	Social Security	13,855	13,631	14,384	14,600
53500-203	Extension Service Medicare	3,240	3,188	3,365	3,420
53500-204	Pensions	17,242	16,957	17,401	17,660
53500-205	Employee and Dependent Insurance	54,597	55,983	63,917	63,709
53500-302	Advertising	0	0	100	100
53500-307	Communication	536	494	2,500	2,500
53500-317	Data Processing	5,959	10,324	5,300	6,500
53500-320	Dues and Memberships	185	0	500	500
53500-322	Evaluation and Testing	104	71	1,000	1,000
53500-334	Maintenance Agreements	600	600	1,000	1,000
53500-337	Maintenance and Repair Services - Office Equip	0	0	250	250
53500-348	Postal Charges	453	499	650	650
53500-350	Internet Connectivity	0	0	1,400	1,400
53500-355	Travel	0	929	2,500	3,500
53500-435	Office Supplies	183	211	2,000	2,000
53500-524	Inservice/Staff Development	0	760	1,000	1,000
53500-599	Other Charges	4,176	3,091	5,000	5,000
53500-719	Office Equipment	0	0	1,000	1,000
	Total Juvenile Court	\$332,607	\$334,374	\$355,655	\$361,139

		2021-2022 AUDITED ACTUAL	Estimated Actual 2022-2023	Amended Budget 2022-2023	2023-2024 BUDGET
53910	Probation Services				
53910-105	Supervisor/Director	64,504	69,665	69,665	71,115
53910-111	Probation Officer (s)	78,250	80,955	84,284	82,105
53910-130	Social Worker	0	0	0	45,864
53910-188	Bonus Payments	10,500	0	0	0
53910-201	Social Security	9,162	8,947	9,545	12,350
53910-203	Extension Service Medicare	2,143	2,093	2,233	2,895
53910-204	Pensions	11,312	11,297	11,547	14,940
53910-205	Employee and Dependent Insurance	19,162	34,085	23,610	49,737
53910-302	Advertising	44	44	150	150
53910-307	Communication	4,267	2,654	7,900	11,000
53910-317	Data Processing	8,858	11,637	9,000	11,500
53910-320	Dues and Memberships	320	320	620	620
53910-322	Evaluation and Testing	2,711	5,565	7,500	2,500
53910-333	Licensing	810	810	850	850
53910-334	Maintenance Agreements	1,462	1,290	1,500	2,500
53910-347	Pest Control	156	120	180	180
53910-348	Postal Charges	174	0	250	250
53910-350	Internet Connectivity	805	818	975	1,100
53910-351	Rental	8,400	8,400	8,400	8,400
53910-355	Travel	6,797	2,691	8,500	8,500
53910-399	Other Contracted Services	16,441	24,000	24,000	31,617
53910-415	Electric	1,292	1,586	1,750	1,750
53910-434	Natural Gas	572	500	500	500
53910-435	Office Supplies	3,724	3,444	5,000	6,000
53910-454	Water and Sewer	0	0	0	0
53910-524	Inservice/Staff Development	1,857	1,915	2,000	1,000
53910-599	Other Charges	2,429	2,578	5,000	5,000
53910-719	Office Equipment	160	500	500	2,600
	Total Probation Services	\$256,312	\$275,914	\$285,459	\$375,023
53920	Courtroom Security (Sheriff)				
53920-106	Deputy(ies)	87,666	73,025	94,689	99,180
53920-186	Longevity Pay	300	0	350	400
53920-187	Overtime	3,285	7,385	3,500	4,500
53920-188	Bonus Payments	7,000	0	0	0
53920-201	Social Security	5,794	4,785	6,110	6,460
53920-203	Extension Service Medicare	1,355	1,119	1,429	1,515
53920-204	Pensions	7,366	6,031	7,391	7,815
53920-205	Employee and Dependent Insurance	21,037	21,803	24,776	28,195
53920-307	Communications	482	402	500	500
53920-399	Other Contracted Services	93,118	79,492	135,000	135,000
53920-451	Uniforms	602	326	2,000	2,000
53920-716	Law Enforcement Equipment	550	550	3,000	3,000
53920-790	Other Equipment	0	0	0	0
	Total Courtroom Security	\$228,555	\$194,918	\$278,745	\$288,565
54110	Sheriff's Department				
54110-101	County Official	90,509	95,035	95,035	99,787
54110-103	Assistant(s)	66,000	72,353	72,364	78,105
54110-106	Deputy(ies)	608,007	615,989	701,973	705,340
54110-107	Detective(s)	144,231	204,491	208,139	221,660
54110-109	Captains	54,556	59,796	59,813	64,545
54110-115	Sergeant (s)	64,832	101,127	103,598	117,835
54110-119	Accountants/Bookkeepers	78,790	86,144	89,360	92,235
54110-140	Salary Supplements	39,658	41,298	45,000	45,000
54110-170	School Resource Officer	246,815	277,540	277,228	296,950
54110-186	Longevity	8,000	8,150	8,400	8,400
54110-187	Overtime Pay	179,505	157,208	145,000	145,000
54110-188	Bonus Payments	94,500	0	0	0
54110-196	In-Service Training	22,400	22,400	24,000	24,000
54110-201	Social Security	102,814	109,848	113,458	117,740
54110-203	Extension Service Medicare	24,045	25,690	26,534	27,540

		2021-2022 AUDITED ACTUAL	Estimated Actual 2022-2023	Amended Budget 2022-2023	2023-2024 BUDGET
54110	Sheriff's Department- continued				
54110-204	Pensions	122,726	126,230	137,244	142,425
54110-205	Employee and Dependent Insurance	263,217	297,955	282,592	341,706
54110-302	Advertising	21	109	4,400	4,400
54110-307	Communication	4,791	4,803	5,500	7,000
54110-312	Contracts with Private Agencies	873	670	6,500	6,500
54110-317	Data Processing Services	31,114	37,974	26,500	38,000
54110-320	Dues & Memberships	2,345	2,480	2,500	2,500
54110-322	Evaluation and Testing	1,818	1,174	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	1,274	500	2,000	2,000
54110-336	Maintenance & Repair - Equipment	361	555	600	600
54110-337	Maintenance & Repair - Office	0	100	100	500
54110-338	Maintenance & Repair - Vehicles	43,769	44,801	49,159	50,000
54110-347	Pest Control	368	250	600	600
54110-348	Postal Charges	1,310	1,071	2,500	2,500
54110-350	Internet Connectivity	1,587	1,301	1,350	1,350
54110-353	Towing Services	240	375	1,200	1,200
54110-355	Travel	4,763	4,686	5,500	5,500
54110-356	Tuition	0	0	10,000	10,000
54110-359	Disposal Fees	2,064	2,079	2,400	2,400
54110-399	Other Contracted Services	0	0	1,000	1,000
54110-412	Diesel Fuel	196	0	300	300
54110-415	Electricity	16,358	18,400	22,000	22,000
54110-425	Gasoline	110,108	100,000	100,000	100,000
54110-431	Law Enforcement Supplies	10,118	13,972	22,500	22,500
54110-434	Natural Gas	5,686	5,731	5,000	5,000
54110-435	Office Supplies	5,198	4,587	5,000	5,000
54110-450	Tires & Tubes	7,135	10,000	10,000	10,000
54110-451	Uniforms	19,229	18,272	20,000	20,000
54110-454	Water and Sewer	17,254	14,833	22,000	22,000
54110-499	Other Supplies and Materials	422	250	500	500
54110-511	Vehicle & Equipment Insurance	30,750	29,594	32,000	32,000
54110-524	Inservice/Staff Development	2,110	2,070	6,000	6,000
54110-599	Other Charges	2,414	1,939	4,500	4,500
54110-716	Law Enforcement Equipment	15,757	23,064	30,200	30,000
54110-718	Motor Vehicles	0	0	0	0
54110-719	Office Equipment	1,365	670	2,500	2,500
54110-790	Other Equipment	0	0	0	0
	Total Sheriff's Department	\$2,551,403	\$2,647,564	\$2,800,047	\$2,952,618
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)	40,600	39,050	46,063	46,000
54210-105	Supervisor/Director	54,694	59,796	59,808	64,540
54210-140	Salary Supplements (Holiday Pay)	30,552	27,476	48,000	48,000
54210-160	Guards	651,765	699,643	861,732	918,385
54210-162	Clerical Personnel	22,548	36,338	41,414	42,200
54210-186	Longevity	3,500	3,500	3,500	4,000
54210-187	Overtime	148,539	203,368	95,000	100,000
54210-188	Bonus Payments	63,000	0	0	0
54210-196	Inservice/Staff Development	1,126	0	0	0
54210-201	Social Security	62,132	64,427	74,743	75,840
54210-203	Extension Service Medicare	14,531	15,068	17,511	17,740
54210-204	Pensions	75,408	78,421	90,415	91,750
54210-205	Employee and Dependent Insurance	132,006	140,676	169,802	211,542
54210-307	Communication	4,220	3,668	4,500	5,000

		2021-2022 AUDITED ACTUAL	Estimated Actual 2022-2023	Amended Budget 2022-2023	2023-2024 BUDGET
54210	Jail- continued				
54210-309	Contracts with Government Agencies	0	0	0	0
54210-312	Contracts with Private Agencies	3,307	9,360	600	2,700
54210-312	Contracts with Private Agencies - Fire Alarm	0	0	0	2,700
54210-317	Data Processing	13,429	14,237	15,000	15,000
54210-322	Evaluation and Testing	4,133	10,248	7,000	7,000
54210-334	Maintenance Agreements	0	0	1,500	1,500
54210-336	Maintenance & Repair - Equipment	12,371	9,612	12,000	12,000
54210-337	Maintenance & Repair - Office Equipment	734	100	100	250
54210-338	Maintenance & Repair - Vehicles	2,414	2,275	6,000	6,000
54210-340	Medical and Dental Services	285,039	259,655	370,800	310,000
54210-347	Pest Control	325	250	600	600
54210-348	Postal Charges	1,297	1,095	1,800	1,800
54210-350	Internet Connectivity	1,301	1,300	1,300	1,300
54210-355	Travel	2,596	3,000	2,000	2,000
54210-359	Disposal Fees	6,192	6,237	6,000	6,500
54210-415	Electricity	49,071	55,196	70,000	70,000
54210-422	Food Supplies	233,246	247,189	289,620	270,000
54210-434	Natural Gas	34,104	36,762	48,000	48,000
54210-435	Office Supplies	4,647	2,289	6,500	6,500
54210-441	Prisoners Clothing	5,788	6,047	8,500	8,500
54210-451	Uniforms	5,599	3,973	10,000	10,000
54210-454	Water and Sewer	40,260	34,611	65,000	65,000
54210-499	Other Supplies and Materials	39,831	45,700	45,700	45,700
54210-511	Vehicle and Equipment Insurance	1,717	0	1,500	1,800
54210-524	Inservice/Staff Development	500	200	750	750
54210-599	Other Charges	0	0	1,500	1,500
54210-719	Office Equipment	717	0	2,500	2,500
54210-790	Other Equipment	20,257	8,050	19,800	19,800
	Total Jail	\$2,073,496	\$2,128,817	\$2,506,558	\$2,544,397
54320	Rural Fire Protection				
54320-196	In-Service Training	113	70	200	200
54320-316	Contributions	20,000	0	0	0
54320-322	Evaluation and Testing	0	120	500	500
54320-336	Maintenance and Repair Services - Equip	1,120	3,000	3,000	3,000
54320-338	Maintenance and Repair Services - Vehicles	22,625	30,000	30,000	36,000
54320-353	Tow in Services	400	800	2,000	2,000
54320-399	Other Contracted Services	30,000	45,000	45,000	240,000
54320-412	Diesel Fuel	4,527	5,000	5,000	9,000
54320-415	Electricity	15,932	18,555	20,000	20,000
54320-425	Gasoline	1,036	1,072	1,200	1,700
54320-434	Natural Gas	9,726	6,571	10,000	10,000
54320-454	Water and Sewer	2,623	1,962	4,500	3,500
54320-499	Other Supplies and Materials	1,323	581	2,000	1,500
54320-503	Excess Risk Insurance	8,376	8,390	9,000	9,000
54320-511	Vehicle and Equipment Insurance	17,932	20,020	22,500	22,500
54320-718	Motor Vehicles	0	0	0	0
54320-790	Other Equipment	2,223	915	2,000	3,000
	Total Rural Fire Protection	\$137,956	\$142,056	\$156,900	\$361,900
54410	Civil Defense				
54410-105	Supervisor/Director	72,473	78,272	78,272	79,900
54410-161	Secretary	34,926	37,761	37,770	40,355
54410-169	Part-Time Personnel	10,150	19,400	19,516	46,625
54410-186	Longevity	1,600	1,700	1,700	1,800
54410-187	Overtime	0	0	0	0
54410-188	Bonus Payments	15,750	0	0	0
54410-189	Other Salaries and Wages	76,396	86,180	86,196	94,930
54410-201	Social Security	12,970	13,642	13,860	16,350
54410-203	Extension Service Medicare	3,033	3,190	3,244	3,830
54410-204	Pensions	14,955	15,293	15,298	16,285
54410-205	Employee and Dependent Insurance	18,421	27,302	20,371	29,871

		2021-2022 AUDITED ACTUAL	Estimated Actual 2022-2023	Amended Budget 2022-2023	2023-2024 BUDGET
54410	Civil Defense- continued				
54410-307	Communication	8,795	8,657	8,750	9,750
54410-317	Data Processing Services	1,156	4,494	1,500	3,000
54410-320	Dues and Memberships	470	475	750	1,000
54410-322	Evaluation and Testing	68	0	250	250
54410-334	Maintenance Agreements	581	878	600	700
54410-336	Maintenance & Repair - Equipment	3,224	2,429	3,500	3,500
54410-337	Maintenance & Repair - Office Equipment	161	33	500	500
54410-338	Maintenance & Repair - Vehicles	15,023	5,675	14,000	14,000
54410-348	Postal Charges	266	191	400	400
54410-350	Internet Connectivity	1,762	943	600	1,990
54410-353	Towing Services	0	0	1,000	1,000
54410-355	Travel	3,009	2,312	4,000	4,000
54410-412	Diesel Fuel	4,017	4,000	4,000	6,000
54410-425	Gasoline	3,678	4,000	4,000	6,000
54410-435	Office Supplies	1,470	630	1,000	1,000
54410-451	Uniforms	3,043	3,500	3,500	4,000
54410-499	Other Supplies and Materials	0	0	0	0
54410-511	Vehicle and Equipment Insurance	8,524	9,020	9,000	9,500
54410-524	Inservice/Staff Development	1,925	2,615	4,000	4,000
54410-599	Other Charges	4,472	4,234	7,500	6,000
54410-711	Furniture and Fixtures	493	0	500	500
54410-718	Motor Vehicles	0	0	0	0
54410-719	Office Equipment	896	12	1,000	1,000
54410-790	Other Equipment	97,546	20,000	20,000	25,000
	Total Civil Defense	\$421,253	\$356,838	\$366,577	\$433,036
54490	Other Emergency Management				
54490-355	Travel	4,232	0	0	0
54490-399	Other Contracted Services	0	0	5,000	5,000
54490-499	Other Supplies & Materials	5,778	5,000	5,000	5,000
54490-599	Other Charges	0	0	6,850	0
	Total Other Emergency Management	\$10,010	\$5,000	\$16,850	\$10,000
54610	County Coroner/Medical Examiner				
54610-103	Assistant(s)	10	127	1,556	0
54610-105	Supervisor/Director	5,640	677	677	0
54610-201	Social Security	350	50	565	0
54610-203	Extension Service Medicare	82	12	132	0
54610-204	Pensions	1	10	684	0
54610-317	Data Processing Services	0	537	564	1,000
54610-341	Pauper Burials	0	400	400	400
54610-355	Travel	0	0	1,500	1,000
54610-399	Other Contracted Services	101,940	92,455	105,867	105,000
54610-790	Other Equipment	1,199	1,593	1,650	1,000
	Total County Coroner/Medical Examiner	\$109,222	\$95,861	\$113,595	\$108,400
54710	Public Safety Grants				
54710-399	Other Contracted Services	0	3000	55,618	0
	Total Public Safety Grants	-	3,000	55,618	-
54900	Other Public Safety				
54900-307	Communication	601	589	700	0
	Total Other Public Safety	\$601	\$589	\$700	\$0
55110	Local Health Center				
55110-307	Communication	7,010	8,332	6,200	9,700
55110-309	Contracts with Government Agencies	18,936	19,454	20,100	20,100
55110-312	Contracts with Private Agencies (Lawn Care)	3,160	1,760	1,760	1,760
55110-320	Dues and Memberships	200	375	400	400
55110-322	Evaluation and Testing	52	0	0	0
55110-328	Janitorial Services	14,750	12,223	18,800	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	91	360	360	500
55110-348	Postal Charges	0	0	100	100

		2021-2022 AUDITED ACTUAL	Estimated Actual 2022-2023	Amended Budget 2022-2023	2023-2024 BUDGET
55110	Local Health Center-continued				
55110-350	Internet Connectivity	141	2,126	0	0
55110-359	Disposal Fees	803	2,063	750	1,920
55110-413	Drugs and Medical Supplies	0	0	300	300
55110-415	Electricity	18,632	35,284	10,875	40,000
55110-434	Natural Gas	4,058	1,542	3,700	1,000
55110-435	Office Supplies	220	50	600	1,000
55110-454	Water and Sewer	1,519	762	515	750
55110-499	Other Supplies & Materials	142	218	5,714	5,496
55110-506	Liability Insurance	0	653	900	900
55110-599	Other Charges	521	500	500	500
55110-707	Building Improvements	0	0	2,000	2,000
55110-711	Furniture & Fixtures	0	84	8,466	1,000
55110-790	Other Equipment	0	0	1,000	1,000
	Total Local Health	\$70,235	\$85,786	\$83,640	\$89,026
55120	Rabies and Animal Control				
55120-103	Assistant(s)	39,077	42,786	42,587	46,200
55120-186	Longevity Pay	500	550	550	600
55120-187	Overtime Pay	113	176	3,000	3,000
55120-188	Bonus Payment	3,500	0	0	0
55120-201	Social Security	2,541	2,555	2,861	3,090
55120-203	Extension Service Medicare	594	598	670	725
55120-204	Pensions	3,239	3,264	3,462	3,740
55120-205	Employee and Dependent Insurance	11,704	12,864	13,010	14,381
55120-307	Communication	1,811	1,700	1,700	1,700
55120-309	Contracts with Government Agencies	19,303	24,650	29,000	29,000
55120-317	Data Processing	160	683	200	200
55120-322	Evaluation and Testing	68	0	0	0
55120-338	Maintenance and Repair Services - Vehicle	4,760	2,125	5,600	5,600
55120-425	Gasoline	2,030	2,490	4,500	5,000
55120-450	Tires and Tubes	0	0	1,000	1,000
55120-451	Uniforms	276	350	625	700
55120-499	Other Supplies and Materials	106	301	900	900
55120-511	Vehicle and Equipment Insurance	569	612	550	550
55120-790	Other Equipment	1,019	1,032	1,976	2,000
	Total Rabies & Animal Supplies	\$91,370	\$96,736	\$112,191	\$118,386
55130	Ambulance Service				
55130-105	Supervisor/Director	69,870	75,460	75,460	74,385
55130-119	Accountants/Bookkeepers	34,464	36,917	36,923	39,170
55130-131	Medical Personnel	12,555	1,507	1,507	0
55130-133	Paraprofessionals	1,512,176	1,724,244	1,967,253	2,142,050
55130-169	Part time Personnel	21,445	2,278	36,796	0
55130-186	Longevity Pay	4,100	5,000	5,750	5,850
55130-188	Bonus Payments	92,750	0	0	0
55130-201	Social Security	104,592	109,983	132,384	140,220
55130-203	Extension Service Medicare	24,683	26,237	30,961	32,810
55130-204	Pensions	117,762	131,454	119,888	133,145
55130-205	Employee and Dependent Insurance	246,335	283,214	274,894	302,147
55130-209	Disability Insurance	228	0	0	0
55130-302	Advertising	0	0	100	100
55130-307	Communication	8,975	7,642	9,500	8,000
55130-309	Contracts with Government Agencies	5,500	5,500	5,500	5,500
55130-312	Contracts with Private Agencies	80,140	73,700	85,000	85,000
55130-317	Data Processing	996	4,087	972	4,400
55130-320	Dues and Memberships	815	875	1,000	1,000
55130-322	Evaluation and Testing	3,071	2,364	2,500	2,500
55130-333	Licenses	2,250	2,430	3,200	3,200
55130-334	Maintenance Agreements	600	600	11,600	600
55130-335	Maintenance and Repair Services - Building	7	0	1,000	1,000
55130-336	Maintenance and Repair Services - Equipment	4,105	2,730	12,000	10,000

		2021-2022 AUDITED ACTUAL	Estimated Actual 2022-2023	Amended Budget 2022-2023	2023-2024 BUDGET
55130	Ambulance Service- continued				
55130-337	Maintenance and Repair Services - Office Equipment	160	0	500	500
55130-338	Maintenance and Repair Services - Vehicles	22,860	32,687	38,000	35,000
55130-347	Pest Control	335	246	350	252
55130-348	Postal Charges	215	200	500	180
55130-350	Internet Connectivity	3,094	4,248	3,000	3,000
55130-353	Towing Services	460	400	600	400
55130-355	Travel	3,612	4,115	3,000	4,000
55130-356	Tuition	2,486	0	6,000	6,000
55130-359	Disposal Fees	917	972	1,500	1,250
55130-399	Other Contracted Services	17,394	17,137	61,531	60,000
55130-410	Custodial Services	603	850	2,200	1,000
55130-412	Diesel Fuel	408	421	500	150
55130-413	Drugs and Medical Supplies	111,043	95,722	135,750	125,000
55130-415	Electricity	20,276	21,016	22,500	24,000
55130-425	Gasoline	80,120	80,000	80,000	78,000
55130-434	Natural Gas	5,534	6,000	6,000	6,000
55130-435	Office Supplies	1,109	240	2,000	1,000
55130-450	Tires and Tubes	5,183	6,500	6,500	6,500
55130-451	Uniforms	6,742	4,753	8,000	6,000
55130-454	Water and Sewer	1,879	1,600	1,600	1,600
55130-499	Other Supplies and Materials	0	41	0	0
55130-509	Refunds	0	0	0	0
55130-511	Vehicle and Equipment Insurance	14,897	14,542	13,500	14,550
55130-524	Inservice/Staff Development	7,109	6,504	7,500	7,500
55130-711	Furniture and Fixtures	498	725	2,500	2,500
55130-718	Motor Vehicles	0	0	50	50
55130-719	Office Equipment	1,989	249	2,500	7,500
55130-790	Other Equipment	19,003	18,176	19,000	18,000
	Total Ambulance Service	\$2,675,345	\$2,813,566	\$3,239,269	\$3,401,009
55150	Maternal and Child Health Services				
55150-309	Contracts with Government Agencies	5,000	5,000	5,000	6,500
	Total Maternal and Child Health Services	\$5,000	\$5,000	\$5,000	\$6,500
55190	Other Local Health Services				
55190-133	Paraprofessionals	110,000	110,665	182,088	182,088
55190-161	Secretary(s)	28,391	32,785	31,162	31,162
55190-186	Longevity	800	900	1,250	1,250
55190-188	Bonus Payments	12,684	0	0	0
55190-201	Social Security	8,824	8,630	13,300	13,300
55190-203	Extension Service Medicare	2,064	2,018	3,111	3,111
55190-204	Pensions	10,874	10,827	16,088	16,088
55190-205	Employee and Dependent Insurance	55,997	44,559	42,176	42,176
55190-206	Life Insurance	71	0	0	0
55190-209	Disability Insurance	420	479	500	500
55190-322	Evaluation and Testing	0	0	100	100
55190-355	Travel	95	462	3,000	3,000
55190-499	Other Supplies and Materials	102	0	4,600	4,600
55190-599	Other Charges	0	0	0	0
	Total Other Local Health Services	\$230,322	\$211,325	\$297,375	\$297,375
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	46,582	51,240	51,240	51,240
55900-316	Contributions	45,000	46,000	46,000	45,000
	Total Other Public Health and Welfare	\$91,582	\$97,240	\$97,240	\$96,240

		2021-2022 AUDITED ACTUAL	Estimated Actual 2022-2023	Amended Budget 2022-2023	2023-2024 BUDGET
56300	Senior Citizen Assistance				
56300-316	Contributions	81,500	\$91,500	91,500	90,800
	Total Senior Citizen Assistance	\$81,500	\$91,500	\$91,500	\$90,800
56500	Libraries				
56500-103	Assistant(s)	40,251	28,431	44,427	48,285
56500-105	Supervisor/Director	57,639	63,498	62,485	55,800
56500-129	Librarians	116,750	127,565	127,623	134,075
56500-169	Part-Time Personnel	80,054	88,407	95,713	113,040
56500-186	Longevity Pay	3,050	3,300	3,300	3,150
56500-187	Overtime Pay	0	0	0	0
56500-188	Bonus Payments	29,750	0	0	0
56500-201	Social Security	20,013	19,079	20,682	21,975
56500-203	Extension Service Medicare	4,681	4,462	4,837	5,145
56500-204	Pensions	17,902	16,553	17,838	18,110
56500-205	Employee and Dependent Insurance	32,539	30,082	38,574	42,583
56500-302	Advertising	0	517	520	520
56500-307	Communication	1,839	1,919	2,000	2,000
56500-317	Data Processing Services	3,324	3,700	3,700	3,700
56500-320	Dues and Memberships	404	336	500	500
56500-322	Evaluation and Testing	175	335	300	300
56500-336	Maintenance and Repair Services - Equipment	239	180	200	200
56500-337	Maintenance and Repair Services - Office Equipment	605	900	900	900
56500-347	Pest Control	182	140	250	420
56500-348	Postal Charges	423	611	1,000	1,000
56500-350	Internet Connectivity	6,491	6,792	10,000	10,000
56500-351	Rentals	5,331	5,720	5,800	5,800
56500-355	Travel	447	1,503	1,503	2,000
56500-359	Disposal Fees	432	400	400	400
56500-410	Custodial Supplies	0	0	150	0
56500-415	Electricity	10,504	11,618	10,000	10,000
56500-432	Library Books/Media	14,986	20,000	20,000	20,000
56500-434	Natural Gas	3,222	3,500	3,500	3,500
56500-435	Office Supplies	9,314	11,219	12,497	10,000
56500-437	Periodicals	325	218	700	700
56500-454	Water and Sewer	941	1,057	1,200	1,200
56500-499	Other Supplies and Materials	10,227	8,937	10,680	12,680
56500-511	Vehicle Insurance	1,164	1,249	0	1,300
56500-524	Inservice/Staff Development	275	0	750	750
56500-599	Other Charges	0	0	1,000	1,000
56500-719	Office Equipment	2,327	2,527	3,000	3,000
	Total Libraries	\$475,806	\$464,755	\$506,029	\$534,033
56900	Other Social, Cultural, Recreational				
56900-316	Contributions	0	0	0	100,000
	Total Social, Cultural, Recreational	0	0	0	100,000
57100	Agricultural Extension Service				
57100-103	Assistant(s)	3,172	10,925	10,925	12,047
57100-105	Supervisor/Director	12,302	13,199	13,199	14,436
57100-161	Secretary(s)	5,562	7,924	7,924	8,694
57100-163	Educational Assistants	4,360	11,326	11,326	12,469
57100-186	Longevity	264	634	634	732
57100-201	Social Security	1,481	2,729	2,729	2,954
57100-203	Extension Service Medicare	366	638	638	691
57100-204	Pensions	3,942	7,427	7,427	9,091
57100-205	Health Insurance	5,642	8,777	8,777	7,416
57100-307	Communication	4,514	3,800	3,800	3,800
57100-320	Dues and Memberships	964	809	3,000	3,000
57100-328	Janitorial Services	4,273	3,311	5,000	5,000
57100-337	Maintenance & Repair Services - Office Equipment	0	0	1,500	1,500

		2021-2022 AUDITED ACTUAL	Estimated Actual 2022-2023	Amended Budget 2022-2023	2023-2024 BUDGET
57100	Agricultural Extension Service- continued				
57100-355	Travel	4,121	5,500	5,500	5,500
57100-410	Custodial Supplies	0	0	1,500	1,500
57100-415	Electricity	5,923	6,488	7,500	7,500
57100-434	Natural Gas	8,392	5,200	5,200	5,200
57100-435	Office Supplies	1,646	1,646	3,500	3,500
57100-454	Water and Sewer	1,325	1,155	3,600	3,600
57100-499	Other Supplies and Materials	0	896	1,000	1,000
57100-719	Office Equipment	980	981	2,500	2,500
	Total Agricultural Extension Service	\$69,229	\$93,365	\$107,179	\$112,130
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	34,926	39,982	40,995	45,065
57500-186	Longevity Pay	1,000	1,000	1,000	1,000
57500-188	Bonus Payments	3,500	0	0	0
57500-201	Social Security	2,378	2,474	2,543	2,860
57500-203	Extension Service Medicare	556	579	595	670
57500-204	Pensions	2,957	3,074	3,075	3,460
57500-205	Employee and Dependent Insurance	11,230	12,242	12,418	13,732
	Total Soil Conservation	\$56,547	\$59,351	\$60,626	\$66,787
58110	Tourism				
58110-302	Advertising	0	2,000	2,000	2,000
58110-316	Contributions	48,000	48,000	48,000	48,000
	Total Tourism	\$48,000	\$50,000	\$50,000	\$50,000
58130	Housing and Urban Development				
58130-399	Other Contracted Services	0	5,000	30,000	0
58130-799	Other Capital Outlay	0	47,750	470,000	0
	Total Housing and Urban Development	0	52,750	500,000	0
58190	Other Economic & Comm Development				
58190-316	Contributions	356,409	360,434	360,434	382,812
58190-399	Other Contracted Services	0	0	0	0
	Total Other Economic & Comm Development	\$356,409	\$360,434	\$360,434	\$382,812
58300	Veterans Services				
58300-105	Supervisor/Director	38180	36,513	36,528	38860
58300-169	Part-time Personnel	12244	16,207	17,148	22685
58300-188	Bonus Payments	5250	0	0	0
58300-201	Social Security	3380	3,269	3,329	3820
58300-203	Extension Service Medicare	790	764	780	900
58300-204	Pensions	3108	2,739	2,740	2925
58300-205	Health Insurance	4554	0	0	0
58300-307	Communication	1529	1,244	1,500	1700
58300-316	Contributions	0	0	0	3950
58300-317	Data Processing Services	734	3,789	3,000	3500
58300-322	Evaluation and Testing	98	0	0	0
58300-334	Maintenance Agreements	86	45	300	300
58300-337	Maintenance and Repair Services - Office Equipment	53	53	150	150
58300-338	Maintenance and Repair Services - Vehicles	0	0	0	0
58300-348	Postal Charges	365	182	500	500
58300-350	Internet Connectivity	810	584	750	750
58300-355	Travel	287	561	1,000	1500
58300-399	Other Contracted Services	0	0	0	0
58300-425	Gasoline	241	0	500	0
58300-435	Office Supplies	1778	1,100	1,100	1500
58300-511	Vehicle and Equipment Insurance	528	569	550	0
58300-599	Other Charges	0	0	0	0
58300-719	Office Equipment	3610	2,700	2,700	1500
	Total Veteran's Services	\$77,625	\$70,319	\$72,575	\$84,540

		2021-2022 AUDITED ACTUAL	Estimated Actual 2022-2023	Amended Budget 2022-2023	2023-2024 BUDGET
58400	Other Charges				
58400-206	Life Insurance	4089	8,000	8,000	8,000
58400-209	Disability Insurance	20521	24,000	24,000	24,000
58400-210	Unemployment Compensation	2526	6,195	10,000	8,000
58400-215	On-Behalf Payments for OPEB	5509	811	20,000	10,000
58400-306	Bank Charges	0	0	0	0
58400-316	Contributions	0		0	0
58400-317	Data Processing	727	515	600	600
58400-506	Liability Insurance	204055	239,411	210,000	250,000
58400-510	Trustee's Commission	243618	270,000	240,000	260,000
58400-513	Workman's Compensation Insurance	184079	201,007	200,000	205,000
58400-515	Liability Claim	10000	8,030	10,000	10,000
58400-599	Other Charges	31046	125,500	301,326	150,000
58400-715	Land	9192	0	0	0
58400-719	Office Equipment	100	0	0	0
	Total Other Charges	\$715,462	\$883,469	\$1,023,926	\$925,600
58500	Contributions to Other Agencies				
58500-316	Contributions	471,090	517,370	517,370	580,505
	Total Contributions to Other Agencies	\$471,090	\$517,370	\$517,370	\$580,505
58800	COVID-19 Grant				
58801-105	Supervisor/Director	0	0	0	0
58801-799	Other Capital Outlay	0	0	0	0
58802-333	Licenses	1350	0	0	0
58802-350	Internet Connectivity	0	0	0	0
58802-410	Custodial Supplies	0	0	0	0
58802-499	Other Supplies and Materials	0	0	0	0
58802-708	Communication Equipment	0	0	0	0
58803-350	Internet Connectivity	0	0	0	0
58803-499	Other Supplies and Materials	0	0	0	0
58803-790	Other Equipment	0	0	0	0
58805-790	Other Equipment	0	0	0	0
58806-499	Other Supplies and Materials	0	0	0	0
58811 333	Licenses	0	0	150	0
58811 426	Construction Materials	2,394	0	6,606	0
58811 711	Furniture and Fixtures	285	251	7,715	0
58811 719	Office Equipment	4,673	12,793	5,327	0
58811 790	Other Equipment	0	0	320	0
58812-499	Other Supplies and Materials	0	0	0	12,590
58812-799	Other Capital Outlay	0	0	0	270,410
58832-302	Tourism - Advertisement	0	25,000	28,083	19,000
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	0	510,900	510,900
	Total COVID-19 Grant	\$8,702	\$13,044	\$561,101	\$812,900
99100	Operating Transfers Out				
99100-590	Operating Transfers Out	586,604	601,361	601,361	410,000
	Total Operating Transfers Out	\$586,604	\$601,361	\$601,361	\$410,000
TOTALS	Total General Fund	17,031,801	17,945,301	20,734,807	21,599,139
	Net Change in Fund Balance	8,411,911	1,197,345		-1,194,913
	Fund Balance July 1	13,754,419	22,166,330		23,363,675
	Fund Balance June 30	\$22,166,330	\$23,363,675		\$22,168,762

		2021-2022 AUDITED ACTUAL	Estimated Actual 2022-2023	Amended Budget 2022-2023	2023-2024 BUDGET
42600	Fines, Forfeitures and Penalties				
42610	Fines	51,512	36,876	51,000	45,000
42600	Total Fines, Forfeitures and Penalties	51,512	36,876	51,000	45,000
	Total Revenues	\$51,512	\$36,876	\$51,000	\$45,000
53500	Juvenile Court				
53500-317	Data Processing	3,000	3,000	4,000	3,500
53500-499	Other Supplies and Materials	1,219	3,095	3,000	3,000
53500-510	Trustee's Commission	527	369	600	500
53500	Total Expenditures Juvenile Services	4,746	6,464	7,600	7,000
	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	\$49,746	\$51,464	\$52,600	\$52,000
	Net Change in Fund Balance	1,766	-14,588		-7,000
	Beginning Fund Balance 7/1	\$74,264	\$76,030		\$61,442
	Estimated Ending Fund Bal. 6/30	\$76,030	\$61,442		\$54,442

		2021-2022 AUDITED ACTUAL	Estimated Actual 2022-2023	Amended Budget 2022-2023	2023-2024 BUDGET
	Charges for Current Services				
43110	Tipping Fees	179,681	243,066	210,000	220,000
43112	Surcharge - Host Agency	565,629	584,591	485,000	500,000
43113	Surcharge - General - Tires	28,556	24,372	25,000	25,000
43190	Other General Service Charges	0	0	0	20,000
	Total Charges for Current Services	773,866	852,029	720,000	765,000
	Other Local Revenues				
	Recurring Items				
44145	Sale of Recycled Materials	1,130,009	706,188	750,000	500,000
44170	Misc Refunds	0	0	0	0
	Total Recurring Items	1,130,009	706,188	750,000	500,000
	Nonrecurring Items				
44530	Sale of Equipment	35,657	0	0	20,000
44570	Contributions and Gifts	310,000	320,000	320,000	320,000
	Total Nonrecurring Items	345,657	320,000	320,000	340,000
	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	37,915	36,305	45,100	45,100
	Total Public Works Grants	37,915	36,305	45,100	45,100
	Other State Revenues				
46980	Other State Grants	0	0	0	0
46990	Other State Revenues	19,301	11,927	20,000	20,000
	Total Other State Revenues	19,301	11,927	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	1,780	194,211	0	0
49800	Transfer In	0	53,206	53,206	0
	Total	1,780	247,417	53,206	0
	Total Revenues	\$2,308,528	\$2,173,866	\$1,908,306	\$1,670,100

		2021-2022 AUDITED ACTUAL	Estimated Actual 2022-2023	Amended Budget 2022-2023	2023-2024 BUDGET
	SANITATION MANAGEMENT				
55710-103	Assistant	56,180	60,674	60,675	59,595
55710-105	Supervisor/Director	66,241	73,890	73,901	81,185
55710-141	Assistant Floor	0	0	0	0
55710-145	Equipment Operators - Light	94,376	95,102	104,466	111,245
55710-147	Truck Drivers	106,271	113,171	116,744	119,440
55710-161	Secretary's	31,049	35,403	35,409	39,170
55710-167	Maintenance Personnel	39,417	44,650	41,821	48,220
55710-169	Part-time Personnel	139,819	174,026	203,330	279,595
55710-186	Longevity Pay	1,550	2,550	2,550	2,450
55710-187	Overtime Pay	19,969	26,707	30,000	35,000
55710-188	Bonus Payments	47,250	0	0	0
55710-201	Social Security	36,685	36,453	41,473	48,110
55710-203	Extension Service Medicare	8,580	8,525	9,714	11,255
55710-204	State Retirement	33,492	33,774	35,135	37,235
55710-205	Employee and Dependent Insurance	66,961	75,203	71,041	88,575
55710-206	Life Insurance	262	360	750	750
55710-209	Disability Insurance	1,267	1,504	1,500	1,500
55710-302	Advertising	1,143	1,764	1,800	3,000
55710-304	Architect	0	0	0	0
55710-307	Communication	5,575	4,338	9,000	8,000
55710-312	Contracts with Private Agencies	9,487	9,541	10,000	10,000
55710-314	Contracts with Public Carriers	18,014	7,462	25,000	2,500
55710-317	Data Processing	2,944	4,794	6,250	6,500
55710-320	Dues and Memberships	1,030	858	1,500	1,500
55710-322	Evaluation and Testing	823	1,042	1,500	1,500
55710-328	Janitorial Services	4,273	4,500	4,500	4,500
55710-329	Laundry Service	2,340	2,912	3,000	3,000
55710-331	Legal Services	0	0	0	0
55710-332	Legal Notices, Recording and Court Costs	63	85	500	500
55710-333	Licenses	500	500	750	750
55710-334	Maintenance Agreements	285	170	600	600
55710-335	Maintenance and Repair Services - Buildings	19,116	21,899	23,000	35,000
55710-336	Maintenance and Repair Services - Equip	42,990	32,000	32,000	50,000
55710-338	Maintenance and Repair Services - Vehicles	40,060	40,000	40,000	45,000
55710-340	Medical and Dental Services	0	0	500	0
55710-347	Pest Control	91	70	300	300
55710-348	Postal Charges	212	204	350	350
55710-349	Printing, Stationary and Forms	0	125	125	125
5571-350	Internet	400	1,250	1,250	1,250
55710-351	Rentals	11,100	8,000	8,000	8,000
55710-355	Travel	1,039	1,493	3,000	3,000
55710-359	Disposal Fees	20,237	23,092	25,000	25,000
55710-360	Brokerage Fees - Recyclables	22,249	15,500	15,500	15,500
55710-399	Other Contracted Services	187,865	181,207	230,000	230,000
55710-410	Custodial Supplies	195	525	750	750
55710-412	Diesel Fuel	51,870	67,187	72,000	72,000
55710-415	Electricity	51,514	53,482	55,000	58,500
55710-422	Food Supplies	581	895	1,500	1,500
55710-424	Garage Supplies	10,231	10,000	10,000	10,000
55710-425	Gasoline	6,269	12,668	6,500	5,000
55710-429	Instructional Supplies and Materials	0	0	1,500	1,500
55710-434	Natural Gas	278	400	2,100	6,000
55710-435	Office Supplies	801	732	1,500	1,500
55710-451	Uniforms	0	0	0	3,500
55710-442	Propane Gas	13,675	14,357	9,900	5,000
55710-454	Water and Sewer	9,906	11,259	9,000	12,000
55710-462	Wire	19,710	25,000	25,000	30,000
55710-499	Other Supplies and Materials	0	0	0	0

Marshall County, TN
Solid Waste/Sanitation Fund (116)
FY 23-24

	2021-2022 AUDITED ACTUAL	Estimated Actual 2022-2023	Amended Budget 2022-2023	2023-2024 BUDGET
55710-506 Liability Insurance	8,689	9,314	13,000	13,000
55710-510 Trustee's Commission	19,075	15,023	17,500	17,500
55710-511 Vehicle and Equipment Insurance	9,568	10,861	12,500	12,500
55710-513 Workman's Compensation Insurance	20,942	23,250	24,000	24,000
55710-515 Liability Claim	0	2,500	3,000	3,000
55710-524 Inservice/Staff Development	1,554	1,500	2,000	0
55710-707 Building Improvements	0	130,000	130,000	25,000
55710-718 Motor Vehicle	18	239,038	240,000	70,000
55710-719 Office Equipment	1,286	3,803	6,475	6,500
55710-790 Other Equipment	26,822	30,000	30,000	20,000
55710-799 Other Capital Outlay	0	0	0	0
Total Sanitation Management	\$1,394,189	\$1,806,592	\$1,945,159	\$1,817,950
Total Expenditures	\$1,394,189	\$1,806,592	\$1,945,159	\$1,817,950
Net Change in Fund Balance	\$914,339	\$367,274		-\$147,850
Beginning Fund Balance 7/1	\$1,597,375	\$2,511,714		\$2,878,988
Estimated Ending Fund Bal. 6/30	\$2,511,714	\$2,878,988		\$2,731,138

		2021-2022 AUDITED ACTUAL	Estimated Actual 2022-2023	Amended Budget 2022-2023	2023-2024 BUDGET
	Fines, Forfeitures and Penalties				
	Circuit Court				
42140	Drug Control Fines	2,369	1,599	2,100	2,100
42141	Drug Court Fees	680	1,087	550	800
42150	Jail Fees	0	0	0	0
	Total Circuit Court	3,049	2,686	2,650	2,900
	General Sessions				
42340	Drug Control Fines	826	1,061	3,000	2,000
42341	Drug Court Fees	1,705	1,757	3,000	2,000
42350	Jail Fees	33	10	50	50
	Total General Sessions	2,564	2,828	6,050	4,050
	Nonrecurring Items				
44570	Contributions and Gifts	3,715	2,123	2,300	3,000
	Total Nonrecurring Items	3,715	2,123	2,300	3,000
	Total Revenues	\$9,328	\$7,637	\$11,000	\$9,950
	Drug Enforcement				
54150-319	Confidential Drug Enforcement Payments	0	0	0	0
54150-358	Remittance of Revenues Collected	4,184	2,603	6,000	5,000
54150-499	Other Supplies and Materials	0	0	500	500
54150-510	Trustee's Commission	55	130	200	200
54150-718	Motor Vehicles	0	0	0	0
	Total Drug Enforcement Expenditures	4,239	2,733	6,700	5,700
	Total Expenditures	\$4,239	\$2,733	\$6,700	\$5,700
	Net Change in Fund Balance	5,089	4,904		4,250
	Beginning Fund Balance 7/1	80,886	85,975		90,879
	Estimated Ending Fund Bal. 6/30	\$85,975	\$90,879		\$95,129

		2021-2022 AUDITED ACTUAL	Estimated Actual 2022-2023	Amended Budget 2022-203	2023-2024 BUDGET
Current Property Taxes					
40110	Current Property Tax	488,784	488,376	488,376	506,276
40120	Trustee's Collections - Prior Year	8,515	10,323	17,000	11,000
40125	Trustee's Collections - Bankruptcy	16	86	1,000	100
40130	Cir Crt/Clk & Master Collections - Pr YR	4,360	3,996	6,000	4,400
40140	Interest and Penalty	1,907	2,101	3,000	2,100
	Total County Property Taxes	503,582	504,882	515,376	523,876
County Local Option Taxes					
40240	Wheel Tax	230,043	210,941	221,850	221,850
40280	Mineral Severance Tax	351,791	369,610	320,090	350,000
	Total Statutory Local Taxes	581,834	580,551	541,940	571,850
Other Local Revenues					
44135	Sale of Gasoline	0	0	500	0
44145	Sale of Recycled Materials	0	0	0	0
44170	Miscellaneous Refunds	426	0	0	0
	Total Recurring Items	426	0	500	0
Nonrecurring Items					
44530	Sale of Equipment	0	0	0	0
44560	Damages Recovered from	0	0	0	0
	Total Nonrecurring Items	0	0	0	0
State of Tennessee					
Public Works Grants					
46410	Bridge Program	0	333,478	316,290	384,093
46420	State Aid Program	355,507	397,418	397,418	2,819,499
	Total Public Works Grants	355,507	730,896	713,708	3,203,592
Other State Revenues					
46851	State Revenue Sharing - TVA	14,804	17,126	14,432	16,000
46920	Gasoline and Motor Fuel Tax	2,445,971	2,443,147	2,299,600	2,400,000
46930	Petroleum Special Tax	22,631	22,739	22,092	22,700
	Total Other State Revenues	2,483,406	2,483,012	2,336,124	2,438,700
Other Sources					
49700	Insurance Recovery	0	0	0	0
49800	Transfer In	0	0	116,815	0
	Total Other Sources	0	0	116,815	0
	Total Revenues	\$3,924,755	\$4,299,341	\$4,224,463	\$6,738,018

Marshall County, TN
Highway/Public Works Fund (131)
FY 23-24

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		2021-2022 AUDITED ACTUAL	Estimated Actual 2022-2023	Amended Budget 2022-203	2023-2024 BUDGET
61000	Administration				
61000-101	County Official/Administrative Officer	90,509	95,035	95,035	99,787
61000-103	Assistant	47,174	50,954	50,955	51,505
61000-119	Accountant/Bookkeeper	44,512	48,082	48,082	48,615
61000-140	Salary Supplements	5,800	6,000	6,200	6,000
61000-186	Longevity	1,400	1,450	1,450	1,500
61000-187	Overtime	5,217	5,200	5,200	5,200
61000-188	Bonus Payments	7,000	0	0	0
61000-201	Social Security	16,743	12,812	12,830	13,190
61000-203	Extension Service Medicare	2,920	2,997	3,001	3,090
61000-204	Pensions	15,121	15,520	15,520	15,950
61000-205	Employee and Dependent Insurance	18,466	20,122	20,453	22,422
61000-206	Life Insurance	0	0	0	0
61000-209	Disability Insurance	0	0	0	0
61000-320	Dues and Memberships	3,572	3,572	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	291	210	500	500
61000-336	Maintenance and Repair Services - Equipment	297	0	3,500	3,500
61000-337	Maintenance and Repair Services - Office	548	775	1,500	1,500
61000-348	Postal Charges	696	800	1,200	1,200
61000-355	Travel	1,599	2,000	2,000	2,000
61000-435	Office Supplies	1,000	1,200	1,500	1,500
61000-599	Other Charges	735	700	1,000	1,000
61000-719	Office Equipment	2,200	1,000	2,200	2,200
	Total Administration	265,800	268,429	280,126	288,659
62000	Highway and Bridge Maintenance				
62000-141	Foreman	104,874	113,249	113,249	114,510
62000-143	Equipment Operators	497,378	552,480	510,408	510,540
62000-147	Truck Drivers	267,198	279,603	296,050	299,215
62000-149	Laborers	119,006	126,683	169,172	128,240
62000-186	Longevity Pay	10,500	10,500	11,500	11,700
62000-187	Overtime Pay	31,697	29,516	40,000	40,000
62000-188	Bonus Payment	80,500	0	0	0
62000-201	Social Security	67,645	67,398	70,704	68,470
62000-203	Extension Service Medicare	15,820	15,839	16,536	16,020
62000-204	Pensions	83,448	83,329	85,529	82,830
62000-205	Employee and Dependent Insurance	214,594	250,824	238,927	267,994
62000-206	Life Insurance	0	0	0	0
62000-209	Disability Insurance	0	0	0	0
62000-215	On Behalf payments OPEB	0	0	0	0
62000-321	Engineering	0	0	3,500	3,500
62000-322	Evaluation and Testing	1,050	1,360	1,715	2,016
62000-402	Asphalt	448,042	448,995	448,995	448,995
62000-408	Concrete	0	0	2,000	2,000
62000-409	Crushed Stone	189,173	275,000	275,000	300,000

		2021-2022 AUDITED ACTUAL	Estimated Actual 2022-2023	Amended Budget 2022-203	2023-2024 BUDGET
62000-420	Fertilizer, Lime, Chemicals, Seed	8,936	7,255	9,000	9,000
62000-426	General Const Material	1,189	5,295	7,200	7,200
62000-438	Pipe	76,473	80,000	80,000	80,000
62000-443	Road Signs	10,646	16,288	20,000	20,000
62000-444	Salt	8,618	10,000	10,000	10,000
62000-446	Small Tools	0	0	500	500
62000-455	Wood Products	0	0	350	350
	Total Highway and Bridge Maintenance	2,236,787	2,373,614	2,410,335	2,423,080
63100	Operation and Maintenance of Equipment				
63100-141	Foreman	58,510	63,202	63,202	63,905
63100-142	Mechanic	131,506	143,813	143,813	145,400
63100-186	Longevity Pay	2,050	2,150	2,150	2,250
63100-187	Overtime Pay	6,568	6,843	4,500	4,500
63100-188	Bonus Payment	14,000	0	0	0
63100-201	Social Security	12,754	12,919	13,248	13,400
63100-203	Extention Service Medicare	2,983	3,042	3,099	3,140
63100-204	Pensions	15,835	16,108	16,025	16,210
63100-205	Employee and Dependent Insurance	45,562	59,027	57,237	63,291
63100-206	Life Insurance	0	0	0	0
63100-209	Disability Insurance	0	0	0	0
63100-322	Evaluation and Testing	75	500	500	336
63100-329	Laundry Service	12,969	11,735	13,000	13,000
63100-409	Crushed Stone	0	0	0	0
63100-412	Diesel Fuel	109,754	121,505	170,000	170,000
63100-418	Equipment Machinery & Parts	152,424	174,440	225,000	250,000
63100-424	Garage Supplies	46,924	49,500	50,000	50,000
63100-425	Gasoline	54,975	43,379	105,000	105,000
63100-433	Lubricants	14,429	15,000	15,000	15,000
63100-446	Small Tools	0	0	1,000	1,000
63100-450	Tires and Tubes	53,550	60,000	60,000	60,000
63100-499	Other Supplies and Materials	28,854	24,146	30,000	30,000
	Total Operation and Maintenance of Equipment	763,722	807,309	972,774	1,006,432
65000	Other Charges				
65000-307	Communication	6,864	7,200	7,200	7,200
65000-415	Electricity	10,002	11,200	12,000	12,000
65000-454	Water and Sewer	6,458	5,600	6,100	6,100
65000-506	Liability Insurance	7,180	8,264	10,000	10,000
65000-510	Trustee Commission	40,119	40,000	40,000	40,000
65000-511	Vehicle and Equipment Insurance	30,258	33,454	35,000	35,000
65000-515	Liability Claim	0	0	5,000	5,000
65000-599	Others Charges	0	0	7,300	5,000
	Total Other Charges	100,881	105,718	122,600	120,300

HIGHWAY FUND
FUND 131
FY 23-24

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		2021-2022 AUDITED ACTUAL	Estimated Actual 2022-2023	Amended Budget 2022-203	2023-2024 BUDGET
66000	Employee Benefits				
66000-206	Life Insurance	821	1,000	1,600	1,600
66000-209	Disability Insurance	4,428	5,000	5,500	5,500
66000-210	Unemployment Compensation	0	0	0	0
66000-513	Workers Compensation Insurance	54,121	54,971	60,000	60,000
	Total Employee Benefits	59,370	60,971	67,100	67,100
68000	Capital Outlay				
68000-705	Bridge Construction	17,373	296,812	316,290	384,093
68000-713	Highway Construction	178,885	100,000	100,000	100,000
68000-714	Highway Equipment	3,499	272	90,000	100,000
68000-718	Motor Vehicles	0	67,504	90,000	100,000
68000-720	Plant Operation Equipment	4,934	5,000	5,000	5,000
68000-726	State Aid Roads	331,483	397,418	397,418	2,819,499
	Total Capital Outlay	536,174	867,006	998,708	3,508,592
	Total Expenditures	\$3,962,734	\$4,483,047	\$4,851,643	\$7,414,163
	Net Change in Fund Balance	-37,979	-183,706		-676,145
	Beginning Fund Balance 7/1	\$1,150,834	\$1,112,855		\$929,149
	Estimated Ending Fund Bal. 6/30	\$1,112,855	\$929,149		\$253,004

**MARSHALL COUNTY BOARD OF EDUCATION
PROPOSED 2023-2024 BUDGET
REVENUES**

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	Actual 2021-2022	Budget 2022-2023	Projected 2022-2023	Budget 2023-2024	
40110	9,656,960	9,217,710	9,430,188	9,217,710	
40120	145,791	149,934	200,634	149,934	
40125	319	5,000	1,697	5,000	
40130	85,957	51,676	81,017	51,676	
40140	37,633	30,513	40,030	30,513	
40210	4,333,792	2,183,549	4,655,051	2,183,549	
40275	16,555	6,000	20,124	6,000	
40350	-	-	-	-	
41110	2,081	1,867	2,053	1,867	
43517	105,368	33,000	50,000	75,000	
43570	65,299	50,000	45,000	50,000	
43583	1,201	-	-	500	
43990	45,855	40,000	40,000	40,000	Chromebook Ins
44130	960	3,000	1,200	3,000	
44170	70,388	65,000	80,000	80,000	
44530	52,500	3,000	1,500	3,000	
44560	855	1,000	500	1,000	
44570	14,000	-	-	-	
44990	362,466	-	-	-	
46510	-	-	-	38,085,621	
46511	30,440,950	30,696,000	31,186,000	-	
46515	189,344	193,519	193,519	193,519	
46550	22,244	15,662	15,662	15,662	
46590	851,649	90,000	185,158	-	Coor School Health, Safe Schools
46610	90,024	72,050	84,296	58,350	
46851	190,000	190,000	190,000	190,000	
46980	5,000	-	-	-	
47143	-	-	-	-	
47147	283,504	-	136,502	-	21st Century
47309	83,000	-	12,000	-	
49700	71,189	2,000	52,200	2,000	
Total Revenues	47,224,884	43,100,480	46,704,331	50,443,901	
Total Expenditures	44,629,938	46,065,170	47,157,704	53,342,480	
Difference	2,594,946	(2,964,690)	(453,373)	(2,898,579)	
Adjustment to Beginning Fund Bal					
Restricted for Educ-Ext Contract	-	-	-	-	
Restricted for Instruc-Career Ladder	1,203	(31,002)	1,203	1,203	
Reserves-Textbooks	-	-	50,000	50,000	
Reserve-Chromebook Insurance	145,643	-	117,794	117,794	
Unassigned Fund Balance	11,796,863	7,388,482	11,321,339	8,422,760	15.79%
Total Reserves	11,943,709	7,357,480	11,490,336	8,591,757	
					3%= 1,600,274
SHORT(OVER) 3% FUND BALANCE REQUIREMENT				(6,822,486)	
Maintenance Of Effort	14,469,088	11,836,249	14,620,794	11,836,249	

REGULAR INSTRUCTION PROGRAM
71100

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	Actual 2021-2022	Budget 2022-2023	Projected 2022-2023	Budget 2023-2024	Increase (Decrease)
116 Teachers	14,741,667	15,063,089	15,227,935	16,898,180	1,670,245
117 Career Ladder Program	43,877	42,900	19,958	35,200	15,242
128 Homebound Teachers	8,469	10,000	10,580	10,000	(580)
163 Educational Assistants	764,605	735,038	838,138	716,137	(122,001)
186 Longevity Pay	187,076	186,003	190,525	184,225	(6,300)
189 Other Salaries	135,554	93,840	221,760	706,570	484,810
195 Substitute Teachers-Certified	26,100	30,000	22,939	30,000	7,061
198 Substitute Teachers-Non-Certified	183,779	180,000	334,207	180,000	(154,207)
201 Social Security	917,484	1,013,134	942,608	1,163,117	220,509
204 State Retirement	1,431,364	1,386,989	1,333,728	851,618	(482,110)
207 Medical Insurance	3,173,475	3,441,744	3,257,607	3,865,190	607,583
208 Dental Insurance	10,794	11,228	10,506	12,049	1,543
210 Unemployment Comp.	8,735	9,426	9,975	9,510	(465)
212 Employer Medicare	219,891	236,943	227,296	272,020	44,724
217 Retirement-Hybrid	88,915	76,500	58,094	555,586	497,492
336 Maint/Repairs Equipment	140,726	177,122	170,904	197,794	26,890
355 Travel	1,058	2,000	3,896	2,000	(1,896)
356 Tuition	-	6,000	6,000	12,000	6,000
399 Other Contracted Services	26,362	33,500	337,268	88,500	(248,768)
429 Instructional Supplies	385,480	320,200	372,620	321,400	(51,220)
449 Textbooks	420,052	300,000	80,119	500,000	419,881
499 Other Supplies	198	-	-	-	-
599 Other Charges	4,898	-	-	-	-
790 Other Equipment	121,742	118,000	107,381	118,000	10,619
Total	23,042,301	23,473,656	23,784,044	26,729,096	2,945,052

ALTERNATIVE INSTRUCTION PROGRAM
71150

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	Actual 2021-2022	Budget 2022-2023	Projected 2022-2023	Budget 2023-2024	Increase (Decrease)
116 Teachers	82,557	116,575	63,887	131,523	67,636
186 Longevity Pay	600	1,350	650	1,450	800
198 Non-Certified Substitutes	1,605	1,000	2,815	1,000	(1,815)
201 Social Security	4,807	7,373	3,764	8,307	4,543
204 State Retirement	8,565	10,248	5,608	9,056	3,448
207 Medical Insurance	20,745	34,012	16,227	35,297	19,070
208 Dental Insurance	59	92	46	92	46
210 Unemployment Comp.	25	63	29	63	34
212 Employer Medicare	1,124	1,724	880	1,943	1,063
399 Other Contracted	1,263	3,000	3,000	3,000	-
429 Instructional Supplies	450	800	800	800	-
722 Instructional Equipment	-	3,000	3,000	3,000	-
Total	121,800	179,237	100,706	195,531	94,825

SPECIAL EDUCATION PROGRAM
71200

	Actual 2021-2022	Budget 2022-2023	Projected 2022-2023	Budget 2023-2024	Increase (Decrease)
116 Teachers	1,281,684	1,397,346	1,344,787	1,540,871	196,084
117 Career Ladder Program	5,500	5,500	5,500	5,500	-
128 Homebound Teachers	2,600	6,000	5,520	6,000	480
163 Educational Assistants	387,119	430,752	413,614	631,701	218,087
171 Speech Pathologist	177,939	237,871	200,852	261,925	61,073
186 Longevity Pay	21,850	24,650	29,850	31,300	1,450
195 Substitute Teachers-Certified	3,263	3,500	6,500	3,500	(3,000)
198 Substitute Teachers-Non-Certified	29,683	24,000	22,968	24,000	1,032
201 Social Security	105,551	132,036	110,510	155,297	44,787
204 State Retirement	163,019	177,548	162,013	112,660	(49,353)
207 Medical Insurance	620,416	730,099	635,139	787,649	152,510
208 Dental Insurance	2,057	2,650	2,016	2,190	174
210 Unemployment Comp.	1,337	1,532	1,664	1,700	36
212 Employer Medicare	25,044	30,879	26,173	36,320	10,147
217 Retirement-Hybrid	10,263	9,027	6,618	79,039	72,421
429 Instructional Supplies	6,500	7,000	7,000	7,000	-
790 Other Equipment	-	1,000	1,000	1,000	-
Total	2,843,825	3,221,391	2,981,724	3,687,652	705,928

VOCATIONAL EDUCATIONAL PROGRAM
71300

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	Actual 2021-2022	Budget 2022-2023	Projected 2022-2023	Budget 2023-2024	Increase (Decrease)
116 Teachers	1,010,147	1,048,662	1,090,184	1,125,258	35,074
117 Career Ladder Program	3,000	3,000	3,000	3,000	-
163 Educational Assistants	-	-	9,683	-	(9,683)
186 Longevity Pay	9,450	11,750	11,200	12,150	950
195 Substitute Teachers-Certified	38	1,000	-	1,000	1,000
198 Substitute Teachers-Non-Certified	11,413	8,000	7,955	8,000	45
201 Social Security	59,541	66,490	64,050	71,263	7,213
204 State Retirement	95,704	92,411	94,165	63,640	(30,525)
207 Medical Insurance	218,206	231,146	228,171	246,551	18,380
208 Dental Insurance	780	780	752	780	28
210 Unemployment Comp.	468	468	488	468	(20)
212 Employer Medicare	13,968	15,550	14,993	16,667	1,674
217 Retirement-Hybrid	5,799	5,508	3,287	18,532	15,245
336 Maint/Repairs Equipment	3,307	2,500	387	2,500	2,113
429 Instructional Supplies	23,935	22,800	65,754	32,800	(32,954)
449 Textbooks	53	2,000	2,000	2,000	-
599 Other Charges	294	500	500	500	-
730 Vocational Instruction Equip.	32,454	30,000	30,000	30,000	-
Total	1,488,557	1,542,564	1,626,569	1,635,109	8,540

**ATTENDANCE
72110**

	Actual 2021-2022	Budget 2022-2023	Projected 2022-2023	Budget 2023-2024	Increase (Decrease)
105 Supervisor/Director	65,673	40,463	44,271	46,417	2,146
117 Career Ladder	600	600	600	600	-
130 Social Worker	73,369	77,414	79,877	93,664	13,787
162 Clerical Personnel	39,946	40,745	42,026	64,304	22,278
186 Longevity Pay	2,500	4,950	3,700	3,450	(250)
201 Social Security	8,353	10,179	7,908	10,008	2,100
204 State Retirement	11,370	9,233	9,808	12,106	2,298
207 Medical Insurance	22,197	23,263	23,154	24,339	1,185
208 Dental Insurance	137	137	137	137	-
210 Unemployment Comp.	83	126	80	126	46
212 Employer Medicare	2,537	2,380	2,458	3,022	564
355 Travel	1,203	2,500	1,346	2,500	1,154
399 Other Contracted Services	28,383	24,000	27,829	24,075	(3,754)
499 Other Supplies and Materials	2,453	3,000	3,000	3,000	-
524 Inservice/Staff Dev	533	4,000	4,000	4,000	-
704 Attendance Equipment	-	4,000	4,000	4,000	-
Total	259,337	246,990	254,194	295,748	41,554

HEALTH SERVICES
72120

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	Actual 2021-2022	Budget 2022-2023	Projected 2022-2023	Budget 2023-2024	Increase (Decrease)
105 Supervisor	71,729	103,092	106,185	122,322	16,137
117 Career Ladder	550	550	550	550	-
131 Medical Personnel	137,146	270,086	227,795	309,382	81,587
186 Longevity Pay	2,375	3,050	3,050	3,050	-
201 Social Security	9,637	20,164	19,232	24,111	4,879
204 State Retirement	9,682	20,485	26,359	7,636	(18,723)
207 Medical Insurance	27,814	86,354	89,165	89,391	226
208 Dental Insurance	160	274	383	306	(77)
210 Unemployment Comp.	203	294	552	294	(258)
212 Employer Medicare	2,794	5,463	5,058	6,312	1,254
217 Retirement-Hybrid	3,213	3,277	2,926	25,836	22,910
355 Travel	6	1,000	3,432	1,000	(2,432)
399 Other Contracted Service	40,000	40,000	40,000	40,000	-
499 Other Supplies and Materials	14,183	15,000	15,747	13,000	(2,747)
524 Inservice/Staff Development	150	2,000	2,000	2,000	-
599 Other Charges	-	5,000	5,000	5,000	-
735 Health Equipment	-	2,000	9,290	2,000	(7,290)
Total	319,642	578,090	556,724	652,190	95,466

**OTHER STUDENT SUPPORT
72130**

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	Actual 2021-2022	Budget 2022-2023	Projected 2022-2023	Budget 2023-2024	Increase (Decrease)
117 Career Ladder	2,000	2,000	2,000	1,000	(1,000)
123 Guidance Personnel	674,479	691,065	724,326	775,914	51,588
163 Educational Assistants	-	-	-	60,524	60,524
186 Longevity Pay	6,900	8,450	8,350	10,200	1,850
189 Other Salaries/Wages	748	2,000	1,625	2,000	375
201 Social Security	39,148	43,618	41,431	52,678	11,247
204 State Retirement	65,503	61,112	62,502	42,180	(20,322)
207 Medical Insurance	172,286	180,753	180,274	189,658	9,384
208 Dental Insurance	365	370	365	370	5
210 Unemployment Comp.	254	300	257	363	106
212 Employer Medicare	9,159	10,201	9,690	12,320	2,630
217 Retirement-Hybrid	2,886	2,693	1,796	21,119	19,323
309 Contracts w/Govt Agencies	118,756	48,000	104,205	-	(104,205)
322 Evaluation and Testing	36,276	40,000	40,000	15,000	(25,000)
399 Other Contracted Services	15,787	16,000	16,892	139,000	122,108
499 Other Supplies and Materials	3,587	4,125	14,125	4,125	(10,000)
524 Inservice/Staff Development	1,700	2,000	2,000	2,000	-
599 Other Charges	6,594	10,000	10,000	10,000	-
790 Equipment	62,012	-	55,851	-	(55,851)
Total	1,218,440	1,122,687	1,275,689	1,338,451	62,762

REGULAR INSTRUCTION SUPPORT
72210

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	Actual 2021-2022	Budget 2022-2023	Projected 2022-2023	Budget 2023-2024	Increase (Decrease)
105 Supervisor/Director	301,306	313,760	324,935	356,030	31,095
117 Career Ladder	5,000	5,000	5,000	4,000	(1,000)
129 Librarians	544,351	559,013	535,224	626,529	91,305
161 Secretary	24,549	25,040	24,155	34,295	10,140
186 Longevity Pay	12,100	17,200	16,575	14,550	(2,025)
189 Other Salaries/Wages	2,433	5,000	8,940	5,000	(3,940)
201 Social Security	48,927	57,351	55,503	64,505	9,002
204 State Retirement	85,749	80,026	84,127	66,843	(17,284)
207 Medical Insurance	189,658	212,058	204,181	209,288	5,107
208 Dental Insurance	597	640	597	640	43
210 Unemployment Comp.	320	378	382	357	(25)
212 Employer Medicare	11,987	13,413	12,995	15,086	2,091
217 Retirement-Hybrid	960	887	584	5,162	4,578
320 Dues and Memberships	2,528	-	-	-	-
355 Travel	6,153	3,000	7,384	3,000	(4,384)
399 Other Contracted Services	-	10,200	10,200	10,200	-
432 Library Books/Media	22,046	23,650	23,650	23,650	-
499 Other Supplies and Materials	6,570	8,750	8,750	8,750	-
524 In Service/Staff Development	16,665	29,500	29,500	34,500	5,000
790 Equipment	-	2,000	2,000	2,000	-
Total	1,281,899	1,366,866	1,354,682	1,484,385	129,703

**SPECIAL EDUCATION SUPPORT
72220**

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	Actual 2021-2022	Budget 2022-2023	Projected 2022-2023	Budget 2023-2024	Increase (Decrease)
105 Supervisor/Director	-	-	-	93,606	93,606
117 Career Ladder	500	500	500	500	-
124 Psychological Personnel	41,436	43,061	61,765	67,817	6,052
186 Longevity	125	250	1,750	1,650	(100)
189 Other Salaries	15,300	16,127	17,728	71,538	53,810
201 Social Security	2,292	2,670	109	13,428	13,319
204 State Retirement	2,913	3,742	5,499	14,787	9,288
207 Medical Insurance	15,689	16,440	-	71,681	71,681
208 Dental Insurance	46	46	-	137	137
210 Unemployment Comp.	40	42	77	84	7
212 Employer Medicare	765	624	1,206	3,409	2,203
217 Retirement-Hybrid	827	774	774	-	(774)
310 Contracts w private agencies	157,970	80,000	137,294	80,000	(57,294)
355 Travel	-	500	500	500	-
524 Inservice/Staff Development	1,025	1,000	1,000	1,000	-
Total	238,928	165,776	228,202	420,137	191,935

VOCATIONAL EDUCATION SUPPORT
72230

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	Actual 2021-2022	Budget 2022-2023	Projected 2022-2023	Budget 2023-2024	Increase (Decrease)
105 Supervisor/Director	83,428	85,030	91,679	99,377	7,698
161 Secretary	25,939	26,458	27,276	32,324	5,048
186 Longevity Pay	900	950	950	-	(950)
201 Social Security	6,774	6,971	6,722	8,165	1,443
204 State Retirement	11,127	9,456	9,921	9,192	(729)
207 Medical Insurance	23,217	24,333	28,489	36,637	8,148
208 Dental Insurance	91	92	92	92	-
210 Unemployment Comp.	42	42	56	42	(14)
212 Employer Medicare	1,584	1,630	1,572	1,910	338
307 Communication	1,038	3,200	3,200	3,200	-
355 Travel	159	500	500	500	-
399 Other Contracted Services	3,086	4,000	4,000	4,000	-
599 Other Charges	-	500	500	500	-
Total	157,385	163,163	174,957	195,939	20,982

TECHNOLOGY SUPPORT
72250

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	Actual 2021-2022	Budget 2022-2023	Projected 2022-2023	Budget 2023-2024	Increase (Decrease)
105 Supervisor/Director	78,249	79,814	82,208	91,742	9,534
121 Data Processing Personnel	199,158	200,274	211,066	231,952	20,886
186 Longevity Pay	1,150	1,450	1,200	1,550	350
201 Social Security	16,403	17,455	17,381	20,165	2,784
204 State Retirement	20,195	22,065	22,390	17,494	(4,896)
207 Medical Insurance	49,256	51,719	45,076	65,821	20,745
208 Dental Insurance	219	228	182	228	46
210 Unemployment Comp.	122	147	119	147	28
212 Employer Medicare	3,836	4,082	4,065	4,716	651
217 Retirement-Hybrid	1,557	1,588	1,009	8,280	7,271
307 Communication	2	20	1	20	19
336 Maintenance/Repair	47,568	62,723	62,723	95,000	32,277
350 Internet Connectivity	113,776	126,000	126,000	126,000	-
399 Other Contracted Services	7,590	7,610	7,610	7,360	(250)
471 Software	20,926	23,196	23,196	49,550	26,354
524 Staff Development	-	2,000	2,000	2,000	-
Total	560,007	600,372	606,226	722,025	115,799

**BOARD OF EDUCATION
72310**

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	Actual 2021-2022	Budget 2022-2023	Projected 2022-2023	Budget 2023-2024	Increase (Decrease)
191 Board/Committee Fees	6,725	12,000	35,423	37,720	2,297
201 Social Security	417	744	2,114	2,339	225
212 Employer Medicare	98	174	514	547	33
320 Dues/Memberships	13,644	6,763	6,763	6,763	-
331 Legal Services	3,940	15,000	15,000	15,000	-
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	101,427	106,499	106,799	111,132	4,333
510 Trustee's Commission	294,327	330,000	330,000	330,000	-
513 Workman's Comp Insurance	144,509	164,973	159,723	167,709	7,986
524 In Service/Staff Development	2,061	4,000	4,000	4,000	-
533 Criminal Investigation of Applicants	6,764	8,000	9,671	8,000	(1,671)
599 Other Charges	3,604	8,000	6,980	8,000	1,020
Total	593,766	673,903	694,737	708,960	14,223

**DIRECTOR OF SCHOOLS
72320**

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	Actual 2021-2022	Budget 2022-2023	Projected 2022-2023	Budget 2023-2024	Increase (Decrease)
101 County Official/Adm Officer	133,857	136,535	140,630	153,410	12,780
117 Career Ladder/CEO	1,000	1,000	1,000	1,000	-
161 Secretary	44,500	45,390	52,817	52,000	(817)
186 Longevity Pay	1,450	1,550	1,550	650	(900)
201 Social Security	10,919	11,437	11,499	12,838	1,339
204 State Retirement	17,352	15,472	16,292	14,460	(1,832)
207 Medical Insurance	19,594	20,741	35,371	36,714	1,343
208 Dental Insurance	366	370	382	381	(1)
210 Unemployment Comp.	42	63	42	63	21
212 Employer Medicare	2,554	2,675	2,689	3,002	313
307 Communication	450	600	600	600	-
320 Dues/Memberships	6,490	4,040	6,790	4,040	(2,750)
355 Travel	204	1,000	1,000	1,000	-
435 Office Supplies	-	500	500	500	-
524 Staff Development	-	4,000	4,000	4,000	-
599 Other Charges	2,684	1,500	4,637	1,500	(3,137)
701 Administrative Equipment	614	1,000	1,000	1,000	-
Total	242,076	247,874	280,799	287,158	6,359

OFFICE OF THE PRINCIPAL
72410

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	Actual 2021-2022	Budget 2022-2023	Projected 2022-2023	Budget 2023-2024	Increase (Decrease)
104 Principals	818,305	859,209	881,803	952,180	70,377
117 Career Ladder Program	12,000	11,000	11,000	8,000	(3,000)
139 Assistant Principals	873,776	891,252	931,384	1,009,152	77,768
162 Clerical Personnel	415,502	423,360	441,603	732,816	291,213
186 Longevity Pay	27,600	30,750	31,750	35,100	3,350
201 Social Security	126,198	137,365	133,233	169,710	36,477
204 State Retirement	208,866	187,495	194,127	191,555	(2,572)
207 Medical Insurance	339,296	379,773	401,418	416,148	14,730
208 Dental Insurance	1,167	1,190	1,231	1,240	9
210 Unemployment Comp.	852	840	1,153	1,029	(124)
212 Employer Medicare	29,514	32,126	31,159	39,690	8,531
320 Dues/Memberships	-	2,300	2,300	2,300	-
355 Travel	-	1,000	1,000	1,000	-
399 Other Contracted Services	9,800	11,000	11,000	13,000	2,000
435 Office Supplies	5,854	6,875	7,068	6,875	(193)
599 Other Charges	140,957	150,000	150,000	150,000	-
701 Administrative Equipment	12,034	13,970	13,970	13,970	-
Total	3,021,721	3,139,505	3,245,199	3,743,765	498,566

FISCAL SERVICES
72510

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	Actual 2021-2022	Budget 2022-2023	Projected 2022-2023	Budget 2023-2024	Increase (Decrease)
105 Supervisor	78,249	79,814	82,208	91,742	9,534
119 Accountants/Bookkeepers	182,205	189,930	199,909	223,092	23,183
186 Longevity	2,000	2,550	2,500	1,350	(1,150)
201 Social Security	14,868	16,882	16,452	19,603	3,151
204 State Retirement	19,684	20,422	21,169	23,714	2,545
207 Medical Insurance	80,165	84,371	60,177	51,781	(8,396)
208 Dental Insurance	182	183	146	137	(9)
210 Unemployment Comp.	105	147	149	147	(2)
212 Employer Medicare	3,477	3,948	3,848	4,585	737
317 Data Processing Service	55,138	57,504	57,597	59,431	1,834
355 Travel	170	500	500	500	-
399 Other Contracted Services	900	1,000	1,000	1,000	-
411 Data Processing Supplies	4,540	3,900	3,900	3,900	-
435 Office Supplies	11,803	5,000	5,000	5,000	-
524 Staff Development	2,902	4,000	4,000	4,000	-
701 Administrative Equipment	4,973	5,000	5,000	5,000	-
Total	461,361	475,152	463,555	494,982	31,427

**HUMAN RESOURCES
72520**

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	Actual 2021-2022	Budget 2022-2023	Projected 2022-2023	Budget 2023-2024	Increase (Decrease)
105 Supervisor	78,249	79,814	82,208	91,742	9,534
162 Clerical	45,920	46,839	48,291	58,500	10,209
186 Longevity Pay	1,100	1,200	1,200	1,300	100
201 Social Security	7,313	7,927	7,588	9,396	1,808
204 State Retirement	9,395	9,589	9,877	11,366	1,489
207 Medical Insurance	26,067	27,736	28,462	30,287	1,825
208 Dental Insurance	46	92	92	92	-
210 Unemployment Comp.	42	63	42	63	21
212 Employer Medicare	1,710	1,854	1,775	2,197	422
355 Travel	316	750	229	750	521
435 Office Supplies	1,424	2,000	2,000	2,000	-
499 Other Supplies	-	2,000	2,000	2,000	-
524 Staff Development	333	1,500	1,500	1,500	-
599 Other Charges	6,811	9,800	9,800	9,800	-
701 Administrative Equipment	1,101	2,000	2,000	2,000	-
Total	179,827	193,164	197,064	222,993	25,929

**OPERATION OF PLANT
72610**

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	Actual 2021-2022	Budget 2022-2023	Projected 2022-2023	Budget 2023-2024	Increase (Decrease)
161 Secretaries	52,451	-	-	-	-
166 Custodial Personnel	917,190	979,190	913,525	1,205,948	292,423
186 Longevity Pay	15,750	16,775	15,175	16,700	1,525
189 Other Salaries/Wages	57,465	51,510	55,515	-	(55,515)
201 Social Security	57,999	64,943	53,980	75,804	21,824
204 State Retirement	70,209	78,561	65,975	91,699	25,724
207 Medical Insurance	285,787	318,127	297,527	315,505	17,978
208 Dental Insurance	1,035	1,090	880	960	80
210 Unemployment Comp.	1,022	1,260	1,169	1,239	70
212 Employer Medicare	13,942	15,188	12,966	17,728	4,762
359 Disposal Fees	114,676	103,368	103,368	103,368	-
399 Other Contracted Svcs	6,362	13,600	13,600	11,000	(2,600)
410 Custodial Supplies	203,138	170,000	264,992	170,000	(94,992)
415 Electricity	1,215,751	1,185,000	1,268,918	1,185,000	(83,918)
434 Natural Gas	139,081	115,000	131,432	115,000	(16,432)
454 Water and Sewer	180,966	180,500	205,027	180,500	(24,527)
499 Other Supplies/Materials	-	2,000	2,000	2,000	-
501 Boiler Insurance	6,219	6,530	6,354	6,672	318
502 Building/Contents Insurance	237,862	249,525	246,970	259,319	12,349
524 Inservice/Staff Dev	-	1,000	1,000	1,000	-
720 Plant Operation Equipment	-	5,000	5,000	5,000	-
Total	3,576,905	3,558,167	3,665,373	3,764,442	99,069

MAINTENANCE OF PLANT
72620

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	Actual 2021-2022	Budget 2022-2023	Projected 2022-2023	Budget 2023-2024	Increase (Decrease)
105 Supervisor	7,173	79,814	82,208	91,742	9,534
161 Secretaries	668	33,000	34,670	40,100	5,430
167 Maintenance Personnel	384,436	456,856	447,870	621,341	173,471
186 Longevity Pay	7,125	6,350	6,050	7,000	950
189 Other Salaries & Wages	28,250	26,250	26,250	33,200	6,950
201 Social Security	24,626	37,341	33,927	49,190	15,263
204 State Retirement	30,339	45,170	41,745	59,504	17,759
207 Medical Insurance	82,353	120,365	114,424	131,301	16,877
208 Dental Insurance	182	275	351	365	14
210 Unemployment Comp.	284	315	342	336	(6)
212 Employer Medicare	5,845	8,733	7,999	11,504	3,505
217 Retirement-Hybrid	64	82	82	82	-
307 Communication	3,366	3,500	3,658	3,500	(158)
320 Dues	350	300	400	300	(100)
335 Maint/Repair-Building	376,119	310,000	310,000	310,000	-
336 Maint/Repair-Equip	241,020	240,000	240,000	240,000	-
355 Travel	794	500	2,550	500	(2,050)
399 Other Contracted Services	213,133	239,025	239,025	259,743	20,718
499 Other Supplies/Materials	509	1,000	5,898	1,000	(4,898)
524 Staff Development	150	1,000	1,395	1,000	(395)
599 Other Charges	130	4,000	5,243	4,000	(1,243)
701 Admin Equip(safety grant)	33,188	-	20,000	-	(20,000)
717 Maintenance Equipment	1,309	5,000	5,000	5,000	-
Total	1,441,413	1,618,876	1,629,087	1,870,708	241,621

TRANSPORTATION
72710

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	Actual 2021-2022	Budget 2022-2023	Projected 2022-2023	Budget 2023-2024	Increase (Decrease)
105 Supervisor/Director	78,249	79,814	82,208	91,742	9,534
142 Mechanics	78,685	114,645	127,958	135,298	7,340
146 Bus Drivers	689,973	646,432	788,757	833,190	44,433
162 Clerical	32,758	33,600	34,702	38,560	3,858
186 Longevity Pay	16,350	17,900	19,350	21,050	1,700
189 Other Salaries & Wages	48,064	47,447	62,528	92,869	30,341
201 Social Security	50,970	58,270	60,825	75,188	14,363
204 State Retirement	70,583	70,488	82,827	90,321	7,494
207 Medical Insurance	393,705	423,928	401,486	413,427	11,941
208 Dental Insurance	1,427	1,505	1,254	1,505	251
210 Unemployment Comp.	935	1,218	1,571	1,218	(353)
212 Employer Medicare	12,076	13,628	14,481	17,584	3,103
307 Communication	2,024	2,000	2,000	2,000	-
340 Medical & Dental Services	4,725	8,000	8,000	8,000	-
355 Travel	2,363	500	500	500	-
399 Other Contracted	22,130	29,000	29,000	31,000	2,000
412 Diesel	244,530	250,000	346,927	250,000	(96,927)
425 Gasoline	46,424	65,000	80,736	65,000	(15,736)
450 Tires and Tubes	17,672	30,000	30,000	30,000	-
453 Vehicle Parts	79,014	70,000	70,000	70,000	-
511 Vehicle & Equip Insurance	59,363	62,332	62,332	64,830	2,498
524 Staff Development	575	1,000	1,225	1,000	(225)
599 Other Charges	36,518	27,200	39,773	27,200	(12,573)
729 Transportation Equipment	300,969	-	-	5,000	5,000
Total	2,290,082	2,053,906	2,348,440	2,366,482	18,042

CENTRAL AND OTHER SUPPORT
72810

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	Actual 2021-2022	Budget 2022-2023	Projected 2022-2023	Budget 2023-2024	Increase (Decrease)
162 Clerical Personnel	24,000	24,480	25,238	38,940	13,702
186 Longevity	400	450	450	500	50
201 Social Security	1,346	1,546	1,403	2,445	1,042
204 State Retirement	1,830	1,870	1,927	2,958	1,031
206 Life Insurance	14,926	18,000	18,000	18,000	-
207 Medical Insurance	101,092	102,761	102,761	115,041	12,280
210 Unemployment Comp.	21	21	21	21	-
212 Employer Medicare	315	361	356	572	216
299 Other Fringe Benefits	68,277	68,000	68,000	68,000	-
307 Communications	8,633	13,000	13,000	13,000	-
348 Postal Charges	7,599	10,000	3,268	10,000	6,732
435 Office Supplies	1,977	5,000	5,000	5,000	-
599 Other Charges	7,633	7,000	15,842	15,000	(842)
Total	238,049	252,489	255,266	289,477	34,211

FOOD SERVICE
73100

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	Actual 2021-2022	Budget 2022-2023	Projected 2022-2023	Budget 2023-2024	Increase (Decrease)
105 Supervisor/Director	3,300	-	-	-	-
162 Clerical	-	-	-	-	-
165 Cafeteria Personnel	7,656	-	-	-	-
189 Longevity	-	-	-	-	-
201 Social Security	679	-	-	-	-
204 State Retirement	684	-	-	-	-
207 Medical Insurance	-	-	-	-	-
208 Dental Insurance	-	-	-	-	-
210 Unemployment	6	-	-	-	-
212 Employer Medicare	159	-	-	-	-
422 Food Supplies	3,964	-	-	-	-
Total	16,448	-	-	-	-

COMMUNITY SERVICES
73300

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	Actual 2021-2022	Budget 2022-2023	Projected 2022-2023	Budget 2023-2024	Increase (Decrease)
105 Supervisor	70,318	-	68,629	-	(68,629)
116 Teachers	163,312	-	148,343	-	(148,343)
163 Educational Assistants	1,717	-	4,575	-	(4,575)
189 Other Salaries/Wages	157	-	-	-	-
201 Social Security	13,833	-	12,660	-	(12,660)
204 State Retirement	21,837	-	21,690	-	(21,690)
210 Unemployment Comp.	85	-	90	-	(90)
212 Employer Medicare	3,235	-	2,961	-	(2,961)
217 Hybrid	1,432	-	864	-	(864)
399 Other Contracted	-	-	-	-	-
422 Food Supplies	785	-	239	-	(239)
429 Instructional Supplies	2,295	-	4,786	-	(4,786)
499 Other Supplies	900	-	1,510	-	(1,510)
599 Other Charges	6,115	-	4,642	-	(4,642)
Total	286,021	-	270,989	-	(270,989)

EARLY CHILDHOOD EDUCATION
73400

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	Actual 2021-2022	Budget 2022-2023	Projected 2022-2023	Budget 2023-2024	Increase (Decrease)
116 Teachers	116,851	119,189	113,858	126,920	13,062
117 Career Ladder Program	1,000	1,000	1,000	-	(1,000)
163 Educational Assistants	28,339	28,600	28,939	35,396	6,457
186 Longevity Pay	2,100	2,500	2,500	1,550	(950)
198 Substitute Teachers-Non-Certified	1,138	1,500	3,858	1,500	(2,358)
201 Social Security	8,453	9,473	8,664	10,253	1,589
204 State Retirement	14,458	10,876	12,247	11,405	(842)
207 Medical Insurance	39,356	41,448	15,060	25,286	10,226
208 Dental Insurance	137	137	314	137	(177)
210 Unemployment Comp.	81	105	177	105	(72)
212 Employer Medicare	1,980	2,215	2,035	2,398	363
429 Instructional Supplies	1,167	2,800	2,800	2,800	-
524 In Service/Staff Development	-	1,500	1,500	1,500	-
722 Regular Instruct. Equipment	-	-	526	-	(526)
Total	215,060	221,344	193,478	219,250	25,772

CAPITAL OUTLAY
76100

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	Actual 2021-2022	Budget 2022-2023	Projected 2022-2023	* Budget 2023-2024	Increase (Decrease)
799 Other Capital Outlay	335,088	700,000	700,000	1,700,000	1,000,000
Total	335,088	700,000	700,000	1,700,000	1,000,000

Operating Transfers
99100

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	Actual 2021-2022	Budget 2022-2023	Projected 2022-2023	Budget 2023-2024	Increase (Decrease)
590 Transfers Out	200,000	270,000	270,000	318,000	48,000
Total	200,000	270,000	270,000	318,000	48,000

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

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		Actual 2021-2022	Budget 2022-2023	Projected 2022-2023	Budget 2023-2024	\$ Increase
71100	Regular Ed. Instruction	23,042,301	23,473,656	23,784,044	26,729,096	2,945,052
71150	Alternative Ed. Instruction	121,800	179,237	100,706	195,531	94,825
71200	Special Ed. Instruction	2,843,825	3,221,391	2,981,724	3,687,652	705,928
71300	Vocational Ed. Instruction	1,488,557	1,542,564	1,626,569	1,635,109	8,540
72110	Attendance	259,337	246,990	254,194	295,748	41,554
72120	Health Services	319,642	578,090	556,724	652,190	95,466
72130	Other Student Support	1,218,440	1,122,687	1,275,689	1,338,451	62,762
72210	Regular Ed Support	1,281,899	1,366,866	1,354,682	1,484,385	129,703
72220	Special Ed. Support	238,928	165,776	228,202	420,137	191,935
72230	Vocational Ed Support	157,385	163,163	174,957	195,939	20,982
72250	Technology Support	560,007	600,372	606,226	722,025	115,799
72310	Board of Education	593,766	673,903	694,737	708,960	14,223
72320	Director of Schools	242,076	247,874	280,799	287,158	6,359
72410	Office of the Principal	3,021,721	3,139,505	3,245,199	3,743,765	498,566
72510	Fiscal Services	461,361	475,152	463,555	494,982	31,427
72520	Human Resources	179,827	193,164	197,064	222,993	25,929
72610	Operation of Plant	3,576,905	3,558,167	3,665,373	3,764,442	99,069
72620	Maintenance of Plant	1,441,413	1,618,876	1,629,087	1,870,708	241,621
72710	Transportation	2,290,082	2,053,906	2,348,440	2,366,482	18,042
72810	Central and Other	238,049	252,489	255,266	289,477	34,211
73100	Food Service	16,448	-	-	-	-
73300	Community Services	286,021	-	270,989	-	(270,989)
76100	Capital Outlay	335,088	700,000	700,000	1,700,000	1,000,000
73400	Early Childhood Education	215,060	221,344	193,478	219,250	25,772
99100	Transfer to Other Funds	200,000	270,000	270,000	318,000	48,000
		44,629,938	46,065,170	47,157,704	53,342,480	6,184,776

Budget Increase

5.66%

13.12%

**Marshall County Board of Education
General Purpose School Fund (141)
2023-2024 Budget Changes**

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Increases to Expenses

6% Certified Raise (January 2023)	1,480,636
6% Classified Raise (January 2023)	249,930
Bus Driver Pay Scale (January 2023)	248,424
Total January 2023 Salary Increases	<u>1,978,990</u>

6% Certified Raise	1,567,324
New Classified Pay Scale	825,860
Certified Step Raise	211,427
Classified Step Raise (Bus Drivers)	6,934
School Health Coordinator 10 Extra Days	3,878
Differentiated Pay Plan	46,000
MCHS Principal Supplement	5,723
LMS Principal Supplement	3,434
Admin Salary Change	74,436
Increase in SPED Assistant Hourly Supplement	14,470
Increase in Mowing Supplements	13,125
Coaching Supplement Changes	28,348
Special Education Supervisor	110,000
ESL Teacher	75,000
Math Teacher - FHS	75,000
Chorus/Band Teacher - LMS	75,000
Behavior Teacher	75,000
Behavior Aid	37,000
Full-Time Librarian - LMS	37,500
PE Teacher - CHES	75,000
CDC Teacher - WES	75,000
System-Wide Phycologists (PT)	43,500
Economics Teacher PT - FHS	37,500
LMS Teacher	75,000
Federal Salary Pickup (4 Positions)	210,000
3 Growth Teachers	225,000
4 Tutoring Aids	148,000
5% Increase in Liability & Workers Comp Insurance	28,079
5% Increase in Medical Insurance	213,864
Increase in School Bus Purchase	48,000
ESSER 3.0 Placeholder (\$1 million to Capital Outlay)	1,000,000
Edgenuity (Pick up from ESSER 3.0)	55,000
Increase in Textbooks	200,000
Total Increase to GP Budget	<u>7,698,392</u>

Reductions to Expenses (Increases to Revenues)

Reduction in Legacy Retirement Rate (8.69% to 6.81%)	(306,972)
ACT Tests	(25,000)
TISA Increase In Revenue	<u>(7,349,621)</u>
Total Decrease to GP Budget	<u>(7,681,593)</u>

Net Budget Increase (Decrease)

16,799

MARSHALL COUNTY SCHOOLS
2023-2024 FOOD SERVICE BUDGET

	2022-2023 ESTIMATED YEAR END	2023-2024 PROPOSED BUDGET
BEGINNING FUND BALANCE	\$1,823,110.08	\$2,388,887.22
REVENUES		
Children's Lunch-43521	\$673,330.49	\$675,788.75
Adult Lunch-43522	\$42,459.70	\$43,137.50
Breakfast-43523	\$111,236.20	\$115,622.50
A La Carte-43525	\$576,161.20	\$624,687.05
Investment-44110	\$23.21	\$50.25
State Matching-46520	\$28,082.38	\$28,082.38
USDA Lunch-47111	\$1,702,323.10	\$1,783,150.25
USDA Breakfast-47113	\$537,566.30	\$538,547.25
USDA Other-47114	\$291,376.32	\$15,131.20
USDA Commodities	\$243,440.00	\$265,073.00
TOTAL REVENUES	\$4,205,998.90	\$4,089,270.13
EXPENDITURES		
Supervisor	\$114,880.35	\$84,095.42
Clerical	\$78,767.04	\$95,786.16
Cafeteria Personnel	\$905,985.83	\$1,207,530.12
Longevity	\$24,676.80	\$24,100.00
Social Security	\$56,491.10	\$87,513.73
State Retirement	\$63,038.60	\$83,580.37
Medical Insurance	\$375,319.80	\$455,256.42
Dental Insurance	\$1,349.20	\$1,368.00
Unemployment Comp.	\$1,150.50	\$2,072.00
Employer Medicare	\$13,242.10	\$20,466.92
Other Fringe Benefits	\$189.50	\$465.00
Communication	\$1,943.00	\$2,040.00
Transportation other than student	\$13,470.45	\$13,879.00
Travel	\$370.15	\$2,500.00
Other Contracted Services	\$73,036.99	\$6,000.00
Food Supplies	\$1,401,469.20	\$1,497,271.52
USDA Commodities	\$243,440.00	\$265,073.00
Office Supplies	\$3,674.39	\$3,900.00
Uniforms	\$812.79	\$2,400.00
In-Service	\$5,729.48	\$8,200.00
Other Supplies	\$124,303.30	\$133,292.68
Food Service Equipment	\$136,881.19	\$100,000.00
TOTAL EXPENDITURES	\$3,640,221.76	\$4,096,790.34
INCREASE/DECREASE	\$565,777.14	-\$7,520.21
ENDING FUND BALANCE	\$2,388,887.22	\$2,381,367.01

		2021-2022 AUDITED ACTUAL	Estimated Actual 2022-2023	2023-2024 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	3,935,900	4,039,764	3,600,000
40240	Wheel Tax - SCHLS	1,333,369	1,338,000	1,250,000
40266	Litigation Tax - Jail, Wrkhs, Crthouse	0	0	0
	Total Local Option Taxes	5,269,269	5,377,764	4,850,000
	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	454,700	0	0
	Total Other Gov and Citizens Groups	454,700	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	\$5,723,969	\$5,377,764	\$4,850,000
	General Govt			
82110-601	Principal on Bond	327,988	0	0
82110-602	Principal on Note	0	0	0
	Total General Govt	327,988	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	795,000	810,000	830,000
82130-602	Principal on Notes	256,000	257,888	129,727
82130-610	Principal on Capital Leases	0	0	0
	Total Education	1,051,000	1,067,888	959,727
	Interest on Debt			
	General Govt			
82210-603	Interest on Bond	126,712	0	0
82210-604	Interest on Note	0	0	0
	Total General Govt	126,712	0	0

		2021-2022 AUDITED ACTUAL	Estimated Actual 2022-2023	2023-2024 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	641,176	620,427	599,202
82230-604	Interest on Note	3,944	2,056	312
82230-611	Interest on Capital Leases	0	0	0
	Total Education	645,120	622,483	599,514
	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	1,800	2,120	2,200
82330-510	Trustee' Commission	52,624	55,402	60,000
82330-606	Other Debt Issuance Charges	2,000	3,000	4,000
	Total Education	56,424	60,522	66,200
	Capital Projects - Donated			
95100-316	Contributions	1,781,991	0	0
	Total Capital Projects - Donated	1,781,991	0	0
	Total Debt Service	\$3,989,235	\$1,750,893	\$1,625,441
	Net Change in Fund Balance	1,734,734	3,626,871	3,224,559
	Beginning Fund Balance 7/1	\$5,866,087	\$7,600,821	\$11,227,692
	Estimated Ending Fund Bal. 6/30	\$7,600,821	\$11,227,692	\$14,452,251

		2021-2022 AUDITED ACTUAL	Estimated Actual 2022-2023	Amended Budget 2022-2023	2023-2024 BUDGET
	Nonrecurring Items				
44560	Damages Recovered from Individuals	0	0	0	0
	Total Nonrecurring Items	0	0	0	0
47000	Federal Government				
47590	Other Federal Through State	0	0	0	0
	Total Federal Through State	0	0	0	0
	Other Sources				
49800	Operating Transfers In	1,586,604	311,000	360,000	410,000
	Total Other Sources	1,586,604	311,000	360,000	410,000
	Total Revenues	\$1,586,604	\$311,000	\$360,000	\$410,000
	Highway and Street Capital Projects				
91200-402	Asphalt	985,886	0	0	0
91200-713	Highway Construction	0	0	0	0
91200-713 ADQ	Highway Construction - ADQ TAX	321,371	360,000	360,000	410,000
91200-791	Other Construction	0	0	0	0
	Total Capital Outlay	1,307,257	360,000	360,000	410,000
	Total Expenditures	\$1,307,257	\$360,000	\$360,000	\$410,000
	Excess of Est Revenue over (Under)				
	Est Expenditures	\$279,347	(\$49,000)		\$0
	Beginning Fund Balance 7/1	\$438,637	\$717,984		\$668,984
	Estimated Ending Fund Bal. 6/30	\$717,984	\$668,984		\$668,984

**MARSHALL COUNTY BOARD OF EDUCATION
PROPOSED 2023-2024 FUND 177 BUDGET
EDUCATION CAPITAL PROJECTS**

		Actual 2021-2022	Budget 2022-2023	Projected 2022-2023	Budget 2023-2024
46851	State Revenue Sharing TVA	101,849	125,000	125,000	125,000
49800	Transfers In	1,781,991	467,054	467,054	318,000
	Total Revenues	1,883,840	592,054	592,054	443,000
	Total Expenditures	1,087,946	395,000	1,287,696	443,000
	Difference	795,894	197,054	(695,642)	-
Fund Balance					
	Committed for Education	899,590	1,096,644	203,948	203,948
	Total Reserves	899,590	1,096,644	203,948	203,948

**Education Capital Projects
91300**

	Actual 2021-2022	Budget 2022-2023	Projected 2022-2023	Budget 2023-2024	Increase (Decrease)
707 Building Improvements	315,696	-	892,696	-	(892,696)
722 Regular Instruction Equipment	772,250	-	-	-	-
729 Transportation Equipment	-	395,000	395,000	443,000	48,000
Total	1,087,946	395,000	1,287,696	443,000	(844,696)

		2021-2022 AUDITED ACTUAL	Estimated Actual 2022-2023	Amended Budget 2022-2023	2023-2024 BUDGET
	Current Property Taxes				
40110	Current Property Tax	1,129,099	1,145,620	1,127,684	1,169,017
40120	Trustee's Collections - Prior Year	19,671	23,850	45,000	27,000
40125	Trustee's Collections - Bankruptcy	37	200	500	400
40130	Cir Crt/Clk & Master Collections - Pr YR	10,072	9,300	15,000	12,000
40140	Interest and Penalty	4,412	4,860	9,500	6,000
	Total County Property Taxes	1,163,291	1,183,830	1,197,684	1,214,417
	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				
46290	Other Public Safety Grants	0	0	0	100,632
46390	Other Health and Welfare	67,999	0	0	0
46851	State Revenue Sharing - TVA	34,197	35,000	35,000	40,000
46980	Other State Grants	409,751	5,634	5,634	12,820
	Total Other State Revenues	511,947	40,634	40,634	153,452
47000	Federal Government				
47307	COVID-19 Grant B	0	0	75,000	0
47308	ARRA Grant C- Immunization	0	0	1,000,000	1,000,000
47401	AMERICAN RESCUE	22,500	0	0	0
	Total Federal Through State	22,500	0	1,075,000	1,000,000
	Other Government and Citizens Groups				
48610	Donations	0	0	0	7,531
	Total NonRecurring Items	0	0	0	7,531
	Operating Transfers				
49800	Operating Transfers	0	71,340	71,340	0
	Total Operating Transfers	0	71,340	71,340	0
	Total Revenues	\$1,697,738	\$1,295,804	\$2,384,658	\$2,375,400

		2021-2022 AUDITED ACTUAL	Estimated Actual 2022-2023	Amended Budget 2022-2023	2023-2024 BUDGET
58812	Other Capital Projects - Covid Grant B				
58812-799	Other Capital Outlay	0	0	75,000	0
	Total COVID-19 Grant B	0	0	75,000	0
58813	Other Capital Projects - Covid Grant B				
	Other Construction	0	0	1,000,000	1,000,000
	Total Covid-19 Grant B	0	0	1,000,000	1,000,000
58831	Other Capital Projects - American Rescue Grant #1				
58831-432	Library Books	496	0	0	0
58831-719	Office Equipment	24,504	0	0	0
	Total American Rescue Grant #1	25,000	0	0	0
91110	Other Capital Projects				
91110-402	Asphalt	287,688	0	0	0
91110-718	Vehicles	64,113	0	0	0
91110-790	Other Equipment	55,502	0	0	0
	Total Other Capital Projects	407,303	0	0	0
91130	Public Safety Projects				
91130-718	Motor Vehicles	0	0	0	100,632
	Total Public Safety Projects	0	0	0	100,632
91140	Public Health and Welfare Projects				
91140-791	Other Construction	996,293	0	0	0
	Total Public Health and Welfare Projects	996,293	0	0	0
91190	Other General Government Projects				
91190-304	Architects	3,638	0	50,000	130,000
91190-402	Asphalt	8,370	0	0	0
91190-510	Trustee's Commission	23,601	30,000	30,000	35,000
91190-718	Motor Vehicles	34,882	475,687	482,025	300,000
91190-719	Office Equipment	3,197	5,634	5,634	20,351
91190-731	Voting Machine	0	222,665	222,665	0
91190-735	Health Equipment	67,999	0	0	0
91190-790	Other Equipment	24,696	380,687	384,132	7,592
91190-791	Other Construction	371,364	0	750,000	670,000
91190-799	Other Capital Outlay	0	0	9,000	254,183
	Total Other General Government Projects	537,747	1,114,673	1,933,456	1,417,126
91200	Highway				
91200-714	Highway Equipment	0	782,150	782,150	0
		0	782,150	782,150	0
	Transfers Out				
99100-590	Operating Transfers Out	1,000,000	0	0	0
	Total Transfers Out	1,000,000	0	0	0
	Total Expenditures	\$2,966,343	\$1,896,823	\$3,790,606	\$2,517,758
	Net Change in Fund Balance	-\$1,268,605	-\$601,019		-\$142,358
	Beginning Fund Balance 7/1	\$4,590,234	\$3,321,629		\$2,720,610
	Estimated Ending Fund Bal. 6/30	\$3,321,629	\$2,720,610		\$2,578,252

		Request	Total
91190-304	Architects		
	1) ADA	\$50,000.00	
	Old Health Dept Renovation	\$80,000.00	
			\$130,000.00
91190-399	Contributions		
			\$0.00
91190-718	Motor Vehicles		
	1) Ambulance *	\$200,000	
	2) Sheriff- 2 Patrol Cars *	\$100,000	
	3) Solid Waste - Maint truck	\$0	
			\$300,000
91190-719	Office Equipment		
	1) TOP Grant - Library	\$5,289.00	
	2) Tech Grant including match	\$15,062.00	
			\$20,351.00
91190-790	Other Equipment		
	1) AED - all buildings	\$7,592	
	2) SRO equipment	\$0	
	3) EMA - Water purification system	\$0	
	4) Animal Control - 2nd equipment	\$0	
	5) EMA - quick attack pumper	\$0	
	6) EMA - fire tanker (arpa)	\$0	
			\$7,592
91190-791	Other Construction		
	1) Old Health Dept Renovation	\$420,000	
	2) ADA Construction	\$250,000	
			\$670,000
91190-799	Other Capital Outlay		
	1) 3 units for Sheriff Dept	\$ 60,000	
	2) 2 jail units	\$ 80,000	
	3) 3 Hardison units	\$ 55,000	
	4) Library bathroom refresher	\$ -	
	5) Library - bridge over drainage ditch	\$ 1,000	
	6) Library - repave walkway	\$ 5,000	
	7) EMA - fencing at red warehouse	\$ 10,350	
	8) EMA - four post roof over fenced area	\$ -	
	9) EMA - repairs to red warehouse	\$ 42,833	
			\$ 254,183
	Total Capital Outlay		<u>\$1,382,126</u>

REVENUE:	ACTUAL 2021-2022	BUDGET 2022-2023	9mo Actual +3mo estimated 2022-2023	BUDGET 2023-2024
43114-Solid Waste Disposal Fees	106,322	105,000	0	105,000
43130-Past Due Collections	2,073	0	0	0
43191-Water Sales	3,167,659	3,150,000	3,352,308	3,688,579
43192-Penalty/Late Charges	0	0	0	0
43193-Water Tap Sales	300,900	250,000	250,000	330,000
43193-Water Tap Sales-CDBG(\$500,000)	0	0	0	0
43194-Service Charges-Other-20030	0	150,000	400	150,000
43194-Service Charges-Cut Lock Serv Fee-20026	0	0	100	0
43194-Service Charges-Installment Fee-20005	0	0	70	0
43194-Service Charges-Meter Change-Out Fee-20006	0	0	0	0
43194-Service Charges-Meter Box & Lid Chg Out	0	0	0	0
43194-Service Charges-Meter Replacement-20017	0	0	72	0
43194-Service Charges-Meter Riser Resetter-20018	0	0	672	0
43194-Service Charges-Meter Test-20033	0	0	0	0
43194-Service Charges-Nonrefund Connec Fee-20007	0	0	16,150	0
43194-Service Charges-Processing Fee-20008	0	0	0	0
43194-Service Charges-Returned Check Serv Fee-20009	0	0	672	0
43194-Service Charges-Reconnection Fee-20010	0	0	10,080	0
43194-Service Charges-Serv Call Fee After Hours-20011	0	0	2,610	0
43194-Service Charges-Serv Call Fee Reg Hours-20019	0	0	0	0
43194-Service Charges-Tampering Fee (Wtr theft) 20025	0	0	500	0
43194-Service Charges-Theft Service Fee	0	0	0	0
43194-Service Charges- Capacity Fee-20037	0	0	160,000	275,000
43194-Service Charges- Service Charges-10060	0	0	500	0
43194-Service Charges- Service Charges-Sewer tap fees-20060	0	0	0	9,750
43194-Service Charges	0	0	500	0
43350-Copy Fees	0	0	0	0
44110-Interest Earned (+ Interim Loan)	14,776	0	0	0
44130-Sale of Materials & Supplies	0	0	0	0
44145-Sale of Recycled Materials	3,781	0	0	0
44170-Miscellaneous Refunds	51,136	0	0	0
44180-Expenditure Credits	10,870	0	0	0
44180-Expenditure Credits-SEWER-025	0	0	0	0
44990-Other Local Revenue	12,117	0	0	0
44530-Sale of Equipment	0	0	0	0
44540-Sale of Property	0	0	0	0
44560-Damages Recovered from Indivd.	0	0	0	0
44580-Performance Bond Forfeitures	0	0	0	0
46980-Other State Grants- ARPA	0	0	0	3,075,565
47180- CDBG-Community Dev. Block Grant	1,223,101	0	0	0
47660-RD Grant-	0	0	0	0
47660-RD Loan-	0	0	0	0
49100-Bonds Issued	0	0	0	0
49410-Premiums on Debt	0	0	0	0
00000-31-A Verona Caney project 30% Grant	0	0	0	1,371,000
00000- 31-A Verona Caney project 70% Loan	0	0	0	1,975,900
49200-Interim Note Proceeds \$1,940,000 Ph1	0	0	0	0
49200- Interim Note Proceeds \$3,950,000 Ph II	0	0	0	0
49700- Insurance Recovery	2,500	0	0	0
48130- Contributions	0	0	0	0
49800-Transfers In (Adequ FacTax - #101)	290,003	300,000	300,000	300,000
TOTAL REVENUE	4,895,233	3,655,000	3,794,634	10,980,794

ESTIMATED REVENUE & EXPENDITURES
FOR FISCAL YEAR ENDING JUNE 30, 2024-FINAL

	ACTUAL 2021-2022	BUDGET 2022-2023	9mo Actual + 3mo estimated 2022-2023	BUDGET 2023-2024
EXPENDITURES (58190):				
103-Salary-Administrative Assistant	56,514	61,020	51,506	49,733
105-Salary-Superintendent	71,947	77,696	58,128	77,418
119-Salary-Bookkeepers	167,846	184,295	174,372	232,235
141-Salary-Working Foreman	114,774	123,963	123,963	125,612
141-Salary-Project Supervisor-Construction	0	0	0	0
143-Salary-Equipment Operator	5,843	41,840	41,840	42,890
149-Salary-Laborers	169,240	195,979	199,928	264,868
169-Salary-Part-time Personnel	0	0	0	0
186-Longevity Pay	6,150	6,500	6,500	5,550
187-Overtime Pay	27,879	35,000	37,286	55,000
188-Bonus Payments	22,750	22,750	22,750	0
191-Board & Committee Members Fees	3,150	4,600	4,600	4,600
196-	0	0	0	0
201-Social Security Tax	39,119	40,000	0	48,500
203-Medicare Tax	9,149	9,200	9,200	10,500
204-Retirement	53,475	52,000	54,393	53,200
205-Insurance	99,752	125,000	109,544	125,000
206-Life Insurance	346	700	382	1,000
209-Disability Insurance	1,887	2,000	2,463	2,000
210-Unemployment Compensation	0	0	0	0
215-Retire Insurance	0	0	0	0
304-Architects	0	0	0	0
305-Audit Services	1,708	2,100	2,100	2,500
307-Communication	8,454	10,000	10,561	12,000
309-Water Purchased	1,008,977	1,250,000	1,019,560	1,200,000
312-Contracts w/Private Agency	95,412	85,000	61,760	40,000
312-Contracts w/Private Agency (Labor)	0	14,400	0	0
316-Contributions	0	0	0	0
317-Data Processing (combine all DP)	37,225	45,000	48,038	58,455
318-Collection Agency Fees	610	750	350	500
320-Dues & Memberships	3,806	10,000	6,571	10,000
321-Engineering Services (unknowns)	39,397	78,000	2,755	25,000
322-Evaluation & Testing Services (drug & water)	4,634	7,500	7,863	10,000
323-Explosive and Drilling Services	0	0	0	0
328-Janitorial Services	0	2,000	0	0
331-Legal Services	126,948	12,000	12,000	12,000
332-Legal Notices, Recording & Court Costs	1,359	2,000	667	2,500
333-Licenses	400	500	450	300
335-Maint & Repair Services-Buildings	897	5,000	1,600	5,000
336-Maint & Repair Services-Equipment	6,475	20,000	11,685	15,000
337-Maint & Repair Services-Off Equip (Copier)	174	1,000	150	500
338-Maint & Repair Services-Vehicles	4,670	15,000	6,225	10,000
347-Pest Control	216	200	168	250
348-Postal Charges	21,438	35,000	30,167	40,000
351-Rentals	0	2,500	0	2,500
355-Travel Expense	1,409	5,000	3,440	5,000
361-Permits	0	0	0	0
364-Development Costs	0	0	0	0
399-Leak Detection	0	15,000	15,000	15,000
410-Custodial Supplies	597	2,500	700	2,000
412-Diesel Fuel	3,201	35,000	5,542	10,000
415-Electricity	38,271	50,000	39,488	50,000
420-Fertilizer, Lime, & Seed	386	1,500	603	2,500
425-Gasoline	39,573	50,000	35,449	45,000
426-Maint & Repair Services-Lines	119,553	275,000	275,000	200,000
426-Maint & Repair Services-Lines -Sewer	0	0	21,000	25,000
434-Natural Gas	3,295	2,500	2,470	2,500
435-Office Supplies	2,540	6,000	4,844	6,000
446-Small Tools	2,080	3,500	3,500	3,500
450-Tires & Tubes	5,038	9,000	1,878	4,500
451-Uniforms	1,625	4,525	2,351	4,525
454-Water & Sewer	1,796	2,500	1,648	2,000
504-Indirect Cost(Credit/Debit Card Fees)	8	0	2	0
506-Property & Liability Insurance	8,951	10,000	12,540	14,000
508-Premiums on Corp Surety Bonds	0	3,100	3,100	1,500
509-Refunds	0	0	0	0
510-Trustee's Commission	41,566	35,000	45,000	45,000
511-Vehicle & Equipment Insurance	9,438	10,000	0	15,000
513-Workman's Compensation Insurance	11,424	15,000	0	15,000
515-Liability Claims	0	0	0	0
524- Inservice/Staff Development	3,910	10,000	0	10,000
530-Assessment Fees	6,528	7,500	0	7,500
594-Immunizations	2,678	600	0	600
599-Other Charges	0	3,000	0	3,000
604-Interest on Notes- COW3-POW	0	0	0	0
605-Underwriters Discount	0	0	0	0
606-Other Debt Issuance Charges	500	500	1,230	1,230

MARSHALL COUNTY, TENNESSEE - PUBLIC UTILITY #204
ESTIMATED REVENUE & EXPENDITURES
FOR FISCAL YEAR ENDING JUNE 30, 2024-FINAL

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	ACTUAL 2021-2022	BUDGET 2022-2023	9mo Actual + 3mo estimated 2022-2023	ESTIMATED 2023-2024
1 601-Series 2016 Bond Principal	320,000	325,000	325,000	330,000
1 603-Series 2016 Bond Interest	118,008	111,608	111,608	105,108
0 612-31-A, Verona Caney project (3.199 RD 91-20)	0	0	0	0
1 613-Int on Loans	0	0	0	0
2 612-FEMA grant	0	0	0	0
2 613-Local match	0	0	0	0
3 612-	0	0	0	0
3 613-	0	0	0	0
4 612-	0	0	0	0
4 613-	0	0	0	0
5 612-	0	0	0	0
5 613-	0	0	0	0
6 612-Principal on Loans (409k RD-91-18)	7,988	7,800	7,351	7,351
6 613-Interest on Loans(\$409k RD-91-18)	8,704	9,000	9,342	9,342
699-Bond Administration Fees	400	400	400	480
707-Building Improvements	0	0	0	0
707-Building-Shop & Lab	0	0	0	0
708-Communication Equipment (radio bldg)	0	0	0	0
711-Furniture & Fixtures	0	0	0	0
715-Land	932	0	0	0
718-Motor Vehicles	0	35,000	32,573	40,000
719-Office Equipment	1,072	1,000	1,725	4,000
720-Facility Improvements (tanks & pump st) **	48,125	5,000	5,000	300,000
720-Fclty Imprvmnts Sanctified Hill Water Tank-112	0	0	0	0
720-Fclty Imprvmnts Fishing Ford Water Tank	0	0	0	0
720-Fac Imprvs Tank Inspections	0	15,000	0	0
790-Other Equipment	563	10,000	10,000	10,000
791-Other Construction-	17	0	0	0
791- Other Construction-	0	0	0	0
791- Other Construction- Coosie Branch Rd (204-58190-791-20023)	0	0	0	0
791-Other Construction- Sheppard Branch Rd	0	0	0	0
791-Other Construction-Yell Rd (204-58190-791-20028)	19,600	0	0	0
791-Other Construction- Hemphill Road	0	0	0	0
791-Other Construction-Cherry Corner (204-58190-791-20032)	0	0	0	0
791-Other Construction- Monte Murray	0	0	0	0
791-Other Construction-Verona Caney Road (204-58190-791-20035)	160,336	0	0	0
791-Other Construction-Hwy 31A (204-58190-791-20036)	94,083	0	0	3,346,900
791-Other Construction-J.D. Miller Sub. (204-58190-791-20038)	0	0	0	0
791-Other Construction-Wynwood Sub. Sec. #9-(204-58190-791-20039)	0	0	0	0
791-Other Construction-	0	0	0	0
791-Other Construction-ARPA (204-58190-791-)	0	0	0	3,075,565
791-Other Construction-	0	0	0	0
791-Other Construction-	0	0	0	0
791-Other Constr-	0	0	0	0
791-Other Constr-	0	0	0	0
791-Other Constr-	0	0	0	0
791-Other Constr-	0	0	0	0
??-Depreciation	0	0	0	604,000
1 791-Local Match-CDBG 2018	0	0	0	0
TOTAL EXPENDITURES	3,296,815	3,657,026	3,097,308	10,867,711
BEGINNING FUND BALANCE JULY 1	4,489,629		6,501,091	7,198,417
REVENUES	4,895,233		3,794,634	10,980,794
EXPENDITURES	(3,296,815)		(3,097,308)	(10,867,711)
16 ESTIMATED ENDING FUND BALANCE JUNE 30	6,088,047		7,198,417	7,311,500

- 1 **NOTE - State requires that all tanks be inspected every 5 years, last inspection 10/2017, next cleaning & inspection 10/2022.
- 2
- 3 Road Bores, Financial Advisor, TVA, Corps of Eng., mowing
- 4 United Systems total software support \$3,415 & Technology Management \$17,160.00; Microcom Telemetry \$3300.00; off-site backup \$1,620;
GIS ESRI-software maintenance \$4670.00; United Systems Annual Web Fee \$1355.00; AMI/AMR meter annual cost \$1800.00/year
- 5
- 6
- 7 Water testing; DOT qtrly drug testing
- 8 Possibly one service truck
- 9
- 10
- 11
- 12
- 13
- 14 Copier maintenance \$540
- 15 Gravel & parking lot improvements / Shop Lab
- 16 Actual FY20 is the audited fund amounts before the auditor conversion process which recognizes transactions that are not reflected as revenue and expenses in the fund.
Est. Beginning Fund Balance for the next year will always be off due to this accounting process.

Account	REVENUES	2021-2022	Estimated	Amended	
Code	Description	AUDITED	Actual	Budget	2023-2024
		ACTUAL	2022-2023	2022-2023	BUDGET
	Other Local Revenue				
44530	Sale of Equipment	1,625	0	0	0
	Total Other Local Revenue	1,625	0	0	0
	Other Governments				
48130 - CTYLB	Contributions - City of Lewisburg	20,451	20,450	20,450	29,652
48130 - MCGVT	Contributions - Marshall County	56,409	60,434	60,434	82,812
48130 - TWNCH	Contributions - Town of Chapel Hill	2,607	2,607	2,607	4,140
48130 - TWNCR	Contributions - Town of Cornersville	2,200	2,200	2,200	2,964
48130 - TWNPT	Contributions - Town of Petersburg	416	334	334	432
	Total Other Governments	82,083	86,025	86,025	120,000
	Total Revenues	\$83,708	\$86,025	\$86,025	\$120,000
	EXPENDITURES				
58190	Other Economic and Community				
58190-105	Director	56,775	61,317	61,317	61,999
58190-186	Longevity Pay	0	0	0	250
58190-188	Bonus Pay	3,500	0	0	0
58190-201	Social Security	3,552	3,802	3,802	3,845
58190-203	Extension Service Medicare	831	889	889	900
58190-204	State Retirement	4,521	4,599	4,599	4,655
58190-205	Employee and Dependent Ins	16,863	18,102	18,746	20,728
58190-206	Life Insurance	36	36	75	75
58190-209	Disability	185	204	225	225
58190-302	Advertising	421	500	1,000	2,500
58190-307	Communication	901	800	1,600	2,000
58190-317	Data Processing Services	733	1,092	800	800
58190-320	Dues and Memberships	240	150	600	1,000
58190-337	Maintenance and Repair - Office	0	0	100	100
58190-348	Postal Charges	195	185	500	500
58190-355	Travel	1,338	2,300	4,000	4,000
58190-435	Office Supplies	301	400	400	400
58190-513	Workman's Compensation Insurance	334	368	500	500
58190-599	Other Charges	2,410	2,226	4,000	5,000
58190-719	Office Equipment	0	0	0	4,600
	Total Other Economic and Community	93,136	96,970	103,153	114,077
	Total Expenditures	\$93,136	\$96,970	\$103,153	\$114,077
	Net Change in Fund Balance	-9,428	-10,945		5,923
	Beginning Fund Balance 7/1	\$54,685	\$45,257		\$34,312
	Estimated Ending Fund Bal. 6/30	\$45,257	\$34,312		\$40,235