



MARION COUNTY encourages all citizens of the county to attend Board of Supervisors' meetings. Board of Supervisors' chambers are handicapped accessible and county staff members are available to provide assistance. If you are hearing impaired, vision impaired, or a person with limited English proficiency and require an interpreter or reader, please contact us by noon on the business day prior to scheduled meetings to arrange for assistance (641 828-2231). TTY telephone service is available for the hearing impaired through Relay Iowa (800-735-2942). For questions about ADA compliance or related issues, contact Chris Nesteby (641-828-2244 or 641-891-5922).



**The following information is available for participating in the meeting electronically.**

**If you wish to participate see instruction below:**

- All participants will be muted upon entering the meeting
- Participants are asked to use the chat feature to let the meeting controller know that they would like to address the Board, either during the open comments segment or if attending the meeting to address the Board for a specific agenda item.

Marion County Supervisors is inviting you to a scheduled Zoom meeting.

Join Zoom Meeting

<https://us06web.zoom.us/j/89223184384?pwd=2CK13J3TixAbLHAtqaoqfS5tkoq56.1>

Meeting ID: 892 2318 4384

Passcode: 804386



**MARION COUNTY BOARD OF  
SUPERVISORS SPECIAL AGENDA**

**2003 N Lincoln St., Knoxville, Iowa**

**February 17, 2026 9:00 A.M.**



# I. CALL TO ORDER AND ROLL CALL

Steve McCombs \_\_\_\_\_

Kisha Jahner \_\_\_\_\_

Jim Mueller \_\_\_\_\_



## II. AGENDA

1. February 17, 2026 - Special Session Agenda



### III. BUSINESS – Discussion and/or Action:

#### 1. Fiscal Year 2026-2027 Budget Sessions

- Departmental
- Miscellaneous – Countywide Budget



# Budget Timeline Marion County FY 2026|2027



**Budget Week | 9am | North Annex 2003 North Lincoln**  
Departments will present in the order listed.

**February 2nd - 13th**



Auditor will enter, summarize and prepare budget proposals for the Board of Supervisors. to review February 9th - 13th.

**Tuesday  
February 17th**



Budget Kickoff  
Overview  
—  
Roads  
Sheriff

**Wednesday  
February 18th**



Attorney  
Conservation  
Development  
EMA

**Thursday  
February 19th**



IT | GIS  
Maintenance  
Public Health  
(EH,GA,ME,SrN)  
Treasurer

**Friday  
February 20th**



Budget Wrap-Up  
Overview

**February 27th**



Budgets completed by the target date to allow required publications and meetings under HF718.

**April 30th**



Marion County approved budget due to the State of Iowa.

**Example County Budget Process Calendar**  
**The calendar is a general example of how to schedule your budget process.**  
**Please note the following:**

- Check with your local papers and document the official publication day of your newspaper(s) and when they need your notice so you can meet these tight deadlines. Always ask the newspaper for a proof for your review prior to the due date. Check the newspaper on the day of publication to make sure the notice was actually published.
- The timeline contains both recommended and statutory completion dates. Recommended dates build in a time cushion in case of county mistakes or newspaper publication deficiencies. Statutory deadlines when applicable are included for when the item is required to be completed.
- Remember, notice must be not less than 10, not more than 20 days before the hearing date in all official newspapers.
- You can publish your first notice ahead of sending out the required mailing BUT the hearing cannot take place prior to March 20.

Budget forms released by Dept. of Management	Early December
Taxable Valuation entered into DOM valuation and budget system by County Auditors	January 1
Departmental Estimates Submitted	By January 15
Departmental Estimates Compiled for the Board of Supervisors	By January 20
Create a proposed tax rate levy and set a public hearing date for the proposed property tax levy; enter these items into DOM software so they can be transferred to County Auditor's Office for required mailing	March 5 by 4:00pm (hearing cannot be earlier than March 20)
Mailing of proposed tax hearing statements is completed by the County Auditor	Not later than March 15
Publish / post notice of public hearing not less than 10, not more than 20 days prior to the date of the proposed tax public hearing	Not later than March 25
Hold public hearing on proposed tax levy and receive comments	April 1 – April 10
Set a public hearing date for the full budget adoption hearing	April 1 – April 10 (must be in separate meeting from the proposed levy hearing)
Publish notice of public hearing for the full budget adoption	April 2 – April 11
Hold public hearing on budget adoption and adopt the budget	April 12 – April 29
Submit budget in online system and to County Auditor along with both proofs of publication	Not later than close of business on April 30



## FY27 Marion County Budget Consideration Schedule

1.12.2026 – Budget Worksheets out to Departments

1.28.2026 - Budget Worksheets back to Auditor's Office

~~- 2.17.2026 – 2.20.2026– BOS FY27 Budget Sessions with Departments~~

~~- 2.20.2026 – Final FY27 Budget revisions submitted to Auditor's Office~~

- **2.24.2026 – BOS Meeting** – Set Max Property Tax Levy Public Hearing Date for 3.24.2026 Special Session

- 2.25.2026 – Auditor submits FY27 Max Tax Levy information on Iowa Department of Management website for HF718 mailing letter

- 2.27.2026 – Auditor sends Max Tax Levy Public Notice to Marion County Express for publication on 3.6.2026, post on Marion County Website and posts at Courthouse

- 3.5.2026 – Auditor sends all City, School, and County information to printer for FY26 Max Levy HF 718 mailing letters – After 4:00 PM

- 3.6.2026 – FY27 Max Tax Levy Notice published in Marion County Express

- 3.9.2026 – 3.13.2026 – HF 718 Max Levy letters delivered via regular mail to property owners

- **3.24.2026 – BOS Special Meeting** – Conduct FY27 Marion County Budget Max Levy Public Hearing

- **3.24.2026 – BOS Regular Meeting** – Set FY27 Marion County Budget Public Hearing Date for 4.21.2026 Regular Session

- 3.27.2026 – Auditor sends FY27 Marion County Budget Public Hearing Notice to Marion County Express for publication on 4.3.2026, posts on County website and posts at Courthouse

- 4.3.2026 – FY27 Proposed Marion County Budget published in Marion County Express

- **4.21.2026 – BOS Meeting** – FY27 Marion County Proposed Budget Public Hearing and Consideration of Approval



For FY2026/2027 Tax Levies  
By Levy Authority, By County

USE FOR COMPUTING PROPERTY TAX RATES INCLUDES GAS & ELECTRIC UTILITY VALUATIONS			USE FOR COMPUTING PROPERTY TAX DOLLARS EXCLUDES GAS & ELECTRIC UTILITY VALUATIONS				
Code	Name	A VALUE FOR COMPUTING TAX RATES	B APPLICABLE INCREMENT VALUE	C DEBT SVC / 403.19 EXCL RATES *	D VALUE FOR COMPUTING TAXES LEVIED	E APPLICABLE INCREMENT VALUE	F DEBT SVC / 403.19 EXCL RATES *
RURAL	MARION	1,044,897,679		1,044,897,679	1,018,666,501		1,018,666,501
URBAN	MARION	1,199,744,149	73,882,009	1,273,626,158	1,191,109,019	73,882,009	1,264,991,028
	TOTAL FOR COUNTY	2,244,641,828	73,882,009	2,318,523,837	2,209,775,520	73,882,009	2,283,657,529
6363D001	MARION COUNTY ASSESSOR	2,244,641,828			2,209,775,520		
	TOTAL FOR ALL ASSESSORS	2,244,641,828			2,209,775,520		
6363G593	BUSSEY REGULAR	9,048,383		9,048,383	8,934,952		8,934,952
6363G593	BUSSEY AGRICULTURAL	67,043			67,043		
6363G595	HAMILTON REGULAR	3,400,062		3,400,062	3,348,076		3,348,076
6363G595	HAMILTON AGRICULTURAL	154,912			154,912		
6363G596	HARVEY REGULAR	7,150,369		7,150,369	7,019,656		7,019,656
6363G596	HARVEY AGRICULTURAL	230,924			230,924		
6363G597	KNOXVILLE REGULAR	298,443,761	2,041,271	300,485,032	294,193,621	2,041,271	296,234,892
6363G597	KNOXVILLE AGRICULTURAL	650,034			650,034		
6363G597S1	KNOXVILLE SSMID	6,152,883			6,152,883		
6363G598	MARYSVILLE REGULAR	1,030,173		1,030,173	986,004		986,004
6363G598	MARYSVILLE AGRICULTURAL	228,504			228,504		
6363G599	MELCHER-DALLAS REGULAR	39,830,675		39,830,675	38,903,740		38,903,740
6363G599	MELCHER-DALLAS AGRICULTURAL	207,285			207,285		
6363G600	PELLA REGULAR	768,314,730	65,852,947	834,167,677	766,285,324	65,852,947	832,138,271
6363G600	PELLA AGRICULTURAL	2,827,231			2,827,231		
6363G601	PLEASANTVILLE REGULAR	67,301,567	5,978,457	73,280,024	66,213,217	5,978,457	72,191,674
6363G601	PLEASANTVILLE AGRICULTURAL	858,496			858,496		
	TOTAL FOR ALL CITIES	1,199,744,149	73,872,675	1,268,392,395	1,191,109,019	73,872,675	1,259,757,265
63591107	CHARITON	123,208		123,208	109,171		109,171
63633375	KNOXVILLE	613,859,758	2,041,271	615,901,029	602,566,970	2,041,271	604,608,241
63634212	MELCHER-DALLAS	113,049,920		113,049,920	109,560,881		109,560,881
63505319	PCM	55,448,889		55,448,889	53,542,934		53,542,934
63635166	PELLA	1,118,501,680	65,862,281	1,184,363,961	1,108,476,902	65,862,281	1,174,339,183
63635256	PLEASANTVILLE	217,062,980	5,978,457	223,041,437	213,196,374	5,978,457	219,174,831
63776101	SOUTHEAST POLK	6,360,137		6,360,137	6,288,634		6,288,634
63636512	TWIN CEDARS	130,124,494		130,124,494	125,922,892		125,922,892
	TOTAL FOR ALL K-12 SCHOOLS	2,254,531,066	73,882,009	2,328,413,075	2,219,664,758	73,882,009	2,293,546,767
6377F011	DES MOINES AREA CC	2,244,518,620	73,882,009	2,318,400,629	2,209,666,349	73,882,009	2,283,548,358
6390F015	INDIAN HILLS CC	123,208		123,208	109,171		109,171
	TOTAL FOR ALL COMMUNITY COLLEGES	2,244,641,828	73,882,009	2,318,523,837	2,209,775,520	73,882,009	2,283,657,529
6363K001	CLAY	62,937,182			61,431,626		
6363K002	DALLAS	40,648,508			39,273,949		
6363K003	FRANKLIN	46,672,441			45,184,517		
6363K004	INDIANA	48,437,004			47,160,632		
6363K005	KNOXVILLE	226,178,381			219,806,199		
6363K006	LAKE PRAIRIE	215,040,888			209,927,560		

## COUNTY BUDGET INSTRUCTIONS Fiscal Year 2026/2027

### Local Government Budgets Online Application

You must use the Department of Management (DOM) Local Government Budgets online application to complete your budget.

Go to the County Resource page on DOM web site here:

<https://dom.iowa.gov/local-government/county-resources>

Scroll down to Online Applications and select the orange button beside "Local Government Valuation & Finance System"

### Online Applications

#### Local Government Valuation & Finance System

Open the system facilitating the submission of budgets and budget amendments, and annual financial reports.

Log in using your A&A account ID. Please contact the Service Desk if assistance is needed with an A&A password or with the A&A system. Select Help in the blue box or "Report Issue to State Service Desk" if needed.



### County General Basic and Rural Basic

HF 718 passed in the 2023 legislative session of the Iowa General Assembly struck 331.426, which allowed counties to exceed the General Basic and Rural Basic rates by publishing an extra notice. Statute now requires an election to exceed the basic levies and limits their length moving forward. **IF YOUR COUNTY PASSES AN ELECTION TO EXCEED FOR FY27, YOU MUST COMPLETE THE Exceed Gen/Rural tab of the budget forms (no publication needed for that page) AND SEND ME YOUR ABSTRACT OF VOTES.**

HF 718 allowed any existing exceeding amount included in FY24 budgets to be included in the base calculation of the maximum basic rates for FY25. The FY25 based carried on to FY26, which carries on to FY27.

The bill provided a mechanism for basic levy rates to be reduced if non-TIF taxable growth triggers are met or exceeded

SF 2442 passed in the 2024 legislative session of the Iowa General Assembly altered the constraints originally put in place by HF 718. Beginning with FY8 (and remains this way for FY27), it reduces the county General Basic and Rural Basic levies by constraining growth by 1%, 2% or 3% each year, depending on the trigger hit

- Non-TIF taxable growth under 2.75%, no reduction
- Non-TIF taxable growth over 2.75% but less than 4%, 1% reduction factor applied
- Non-TIF taxable growth over 4% but less than 6%, 2% reduction factor applied
- Non-TIF taxable growth over 6%, 3% reduction factor is applied

Budget forms will make the calculation for you once the county valuations are submitted.

### Proposed Tax Hearing with Notice and Mailing

Requires counties (as well as cities and schools) to publish notice and hold a hearing on their tax asking. Additionally, a mailing will be sent by the county auditor by March 15 to taxpayers to alert them of the hearings. The Proposed Tax Notice page must be completed by March 5 as it provides the data the county auditor needs for the mailing. If a county or city fails to file all necessary information with the department of management by 4:00 p.m. on March 5, taxes levied by the county or city shall be limited to the prior years budget amount.

The following information will be included:

- Total Current Year Tax Rate and Dollars (DOM Provides)
- Proposed Budget Year Tax Rate and Dollars (county provides via hearing notice)
- If there is an increase, an explanation of the reasons for the increase, detailing specific purposes or programs (county provides via hearing notice)
- An example of the tax impact on a residential and commercial property (DOM Provides), examples were updated as follows:
  - Residential - 100,000 current year and 110,000 for budget year
  - Commercial - 300,000 current year and 330,000 for budget year
- Percentage of current year property tax rate in relation to other levy authorities (DOM Provides)
- Time, Date and Place of hearing on this proposal (county provides via hearing notice). **HEARING CANNOT OCCUR DURING ANOTHER MEETING**

Requires notice be published of this public hearing in the same manner as the regular budget notice (not less than 10, no more than 20 days before the date of the hearing in all county newspapers). Requires it be placed on county's web page and social media on a date no later than the date of publication of the notice.

Budget Basis  
 CASH  GAAP

GENERAL BASIC FUND LEVY CALCULATION

	GBFL Max Rate	GBFL Max Dollars	Non-TIF Taxable w/ G&E	Taxable Growth %
FY 2026 Budget Data	3.39740	6,985,315	2,056,076,607	9.1
	Limitation Percentage			
	3			
	GBFL Max Rate	GBFL Max Dollars	Revenue Growth %	
Max Allowed GBFL for FY 2027	3.29845	7,403,839	5.99	

RURAL BASIC FUND LEVY CALCULATION

	RBFL Max Rate	RBFL Max Dollars	Non-TIF Taxable w/ G&E	Taxable Growth %
FY 2026 Budget Data	3.91089	3,751,523	959,250,450	8.9
	Limitation Percentage			
	3			
	RBFL Max Rate	RBFL Max Dollars	Revenue Growth %	
Max Allowed RBFL for FY 2027	3.79698	3,967,456	5.76	

**Summary of Levies**

<b>FUNDS</b>	<b>FY 26-27</b>	<b>FY 25-26</b>	<b>FY 24-25</b>	<b>FY 23-24</b>	<b>FY 22-23</b>	<b>FY 21-22</b>	<b>FY 20-21</b>	<b>FY 19-20</b>	<b>FY 18-19</b>	<b>FY 17-18</b>	<b>FY 16-17</b>	<b>FY 15-16</b>	<b>FY 14-15</b>	<b>FY 13-14</b>	<b>FY 12-13</b>	<b>FY 11-12</b>
General	3.29845	3.39740	3.43137	3.50000	3.50000	3.50000	3.50000	3.50000	3.50000	3.50000	3.50000	3.50000	3.50000	3.50000	3.50000	3.50000
General Supplemental	2.05000	2.05000	2.00107	2.00107	2.20107	2.40107	2.40107	2.40107	2.25107	2.25107	2.01450	2.01450	2.01160	2.21000	2.21000	2.21000
Mental Health	0.00000	0.00000	0.00000	0.00000	0.00000	0.39100	0.74796	0.83177	0.88448	0.74794	0.77045	0.81115	0.81546	0.84314	0.89799	0.92538
Debt Service	0.21981	0.16526	0.10048	0.32896	0.23595	0.24113	0.03905	0.04422	0.10754	0.10812	0.10803	0.11048	0.11022	0.16767	0.14430	0.20110
<b>Total Countywide</b>	<b>5.56826</b>	<b>5.61266</b>	<b>5.53292</b>	<b>5.83003</b>	<b>5.93702</b>	<b>6.53320</b>	<b>6.68808</b>	<b>6.77706</b>	<b>6.74309</b>	<b>6.60713</b>	<b>6.39298</b>	<b>6.43613</b>	<b>6.43728</b>	<b>6.72081</b>	<b>6.75229</b>	<b>6.83648</b>
Rural	3.79698	3.91090	3.95000	3.95000	3.95000	3.95000	3.95000	3.95000	3.95000	3.95000	3.95000	3.95000	3.95000	3.95000	3.95000	3.95000
Rural Supplemental	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.25000	0.20000	0.20000	0.20000	0.20000	0.20000
<b>All Rural</b>	<b>3.79698</b>	<b>3.91090</b>	<b>3.95000</b>	<b>3.95000</b>	<b>3.95000</b>	<b>3.95000</b>	<b>3.95000</b>	<b>3.95000</b>	<b>3.95000</b>	<b>3.95000</b>	<b>4.20000</b>	<b>4.15000</b>	<b>4.15000</b>	<b>4.15000</b>	<b>4.15000</b>	<b>4.15000</b>
<b>Total Countywide/All Rural</b>	<b>9.36524</b>	<b>9.52356</b>	<b>9.48292</b>	<b>9.78003</b>	<b>9.88702</b>	<b>10.48320</b>	<b>10.63808</b>	<b>10.72706</b>	<b>10.69309</b>	<b>10.55713</b>	<b>10.59298</b>	<b>10.58613</b>	<b>10.58728</b>	<b>10.87081</b>	<b>10.90229</b>	<b>10.98648</b>

Version #1



**ADOPTION OF BUDGET & CERTIFICATION OF TAXES**  
Fiscal Year July 1, 2026 - June 30, 2027

County Number: 63 County Name: MARION COUNTY Date Adopted: (entered upon adoption)

At the meeting of the Board of Supervisors of this County, held after the public hearing as required by law, on the date specified above and to the right, the proposed budget for the fiscal year listed above was adopted as summarized and attached hereto, and tax levies, as itemized below, were approved for all taxable property of this County. By signing, the County confirms it has fully complied with all postings and publications required per 24.2A and 331.434. There is attached a Long-Term Debt Schedule (Form 703) for the debt service needs, if any.

Note: Utility Tax Replacements are estimated by subtracting the amounts produced in Column T from the amounts entered in Column P. The software performs this calculation and places the budget-year estimated Utility Tax Replacement amounts on line 11 of the Revenues Detail sheet.

Budget Basis  
CASH

**GENERAL BASIC FUND LEVY CALCULATION**

	GBFL Max Rate	GBFL Max Dollars	Non-TIF Taxable w/ G&E	Taxable Growth %
FY 2026 Budget Data	3.39740	6,985,315	2,056,076,607	9.17
	Limitation Percentage			
	3			
	GBFL Max Rate	GBFL Max Dollars	Revenue Growth %	
Max Allowed GBFL for FY 2027	3.29845	7,403,839	5.99	

**RURAL BASIC FUND LEVY CALCULATION**

	RBFL Max Rate	RBFL Max Dollars	Non-TIF Taxable w/ G&E	Taxable Growth %
FY 2026 Budget Data	3.91089	3,751,523	959,250,450	8.93
	Limitation Percentage			
	3			
	RBFL Max Rate	RBFL Max Dollars	Revenue Growth %	
Max Allowed RBFL for FY 2027	3.79698	3,967,456	5.76	

		UTILITY REPLACEMENT AND PROPERTY TAX DOLLARS	VALUATION WITH GAS & ELEC UTILITIES	LEVY RATE	VALUATION WITHOUT GAS & ELEC UTILITIES	PROPERTY TAXES LEVIED
<b>A. Countywide Levies:</b>	1		2,244,641,828		2,209,775,520	
General Basic	2	7,403,839		3.29845		7,288,834
+ Cemetery (Pioneer - 331.424B)	3					0
= Total for General Basic	4	7,403,839				7,288,834
Emerg Mgmt Dollars Included Above in Gen Basic-Info Only for Tax Statement	5					0
General Supplemental	6	4,601,516		2.05000		4,530,040
Emerg Mgmt Dollars Included Above in Gen Supp-Info Only for Tax Statement	7					0
Debt Service (from Form 703 col. 1 Countywide total)	9	509,639	2,318,523,837	0.21981	2,283,657,529	501,971
Voted Emergency Medical Services (Countywide)	10					0
Other	11					0
<b>Subtotal Countywide (A)</b>	12	12,514,994		5.56826		12,320,845
<b>B. All Rural Services Only Levies:</b>	13		1,044,897,679		1,018,666,501	
Rural Services Basic	14	3,967,456		3.79698		3,867,856
Rural Services Supplemental	16					0
Unified Law Enforcement	17					0
Other	18					0
Other	19					0
<b>Subtotal All Rural Services Only (B)</b>	20	3,967,456		3.79698		3,867,856
<b>Subtotal Countywide/All Rural Services (A + B)</b>	21	16,482,450		9.36524		16,188,701
<b>C. Special District Levies:</b>						
Flood & Erosion	22			0.00000		0
Voted Emergency Medical Services (partial county)	23			0.00000		0
Other	24	0		0.00000		0
Other	25			0.00000		0
Other	26			0.00000		0
Township ES Levies (Summary from Form 638-RE)	27	0	0		0	0
<b>Subtotal Special Districts (C)</b>	28	0				0
<b>GRAND TOTAL (A + B + C)</b>	29	16,482,450				16,188,701



Date: 2/13/26  
 Time: 13:42:50  
 2026/2027

Marion County - Accounting  
 Adopted County Budget Summary Form 638R  
 (Sheet 2 of 2)

Program: AA28351

Adoption of Budget & Certification of Taxes  
 Fiscal Year July 1, 2026 - June 30, 2027

Marion County County No. 63

At the Meeting of the Board of Supervisors of this County, held after public hearing(s) as required by law on VERSION #1 - 2.13.2026  
 The proposed budget for July 1, 2026 to June 30, 2027 was adopted as summarized and attached hereto, and tax levies voted on all taxable property of this county. There is also attached the supplemental detail schedules, general obligation bond schedule, and compensation schedule.  
 ..... Proof of Publication on file and copy attached.

Board Chairman \_\_\_\_\_ County Auditor \_\_\_\_\_  
 Telephone \_\_\_\_\_

The property tax levies on the attached adopted budget summary will be levied as follows:

	(P) Utility Replacement AND Property Tax \$	(Q) Valuation WITH Gas & Elec Utilities	(R) Levy Rate	(S) Valuations WITHOUT Gas & Elec Utilities	(T) Property Taxes Levied
A. Countywide Services Levies:	-----	2,244,641,828	-----	2,209,775,520	-----
GENERAL BASIC FUND	7,403,839		3.29845		7,288,834.00
GENERAL SUPPLEMENTAL FUND	4,601,516		2.05000		4,530,040.00
MARION COUNTY DEBT SERVICE	509,639	2,318,523,837	.21981	2,283,657,529	501,971.00
Subtotal Countywide	12,514,994	-----	5.56826	-----	12,320,845.00
B. Rural Services Only Levies:	-----	1,044,897,679	-----	1,018,666,501	-----
RURAL SERVICES BASIC FUND	3,967,456		3.79698		3,867,856.00
Subtotal Rural Services	3,967,456	-----	3.79698	-----	3,867,856.00
Subtotal Rural Rate (A & B)	16,482,450	-----	9.36524	-----	16,188,701.00
C. Special District Levies:	-----		-----		-----
Subtotal Special District	0	-----		-----	.00
Grand Totals -A&B&C-	16,482,450	-----	-----	-----	16,188,701.00



# LONG TERM DEBT SCHEDULE

This area, lines 1 through 20, is for Countywide Debt Service

Project Name		Amount of Issue	Debt Resolution Number	Principal Due 2026/2027	Interest Due 2026/2027	Bond Registration Due 2026/2027	TOTAL OBLIGATION Due 2026/2027	Amount Paid by Other Funds & Debt Service Fund Balance	Current Year Utility Replacement & Debt Service Taxes
Series 2020 Prairie Ridge Project	1	3,675,000	2020 - 77	330,000	51,395	1,500	382,895	254,176	128,719
Series 2021 VA Campus Demolition Project	2	11,000,000	2021 - 59	440,000	239,604	1,500	681,104	432,065	249,039
Series 2023 Adkins Development Project	3	2,190,000	2023 - 92	50,000	100,290	1,500	151,790	19,909	131,881
	4						0		0



Form 634 - R

Working

**PROPOSED BUDGET SUMMARY**

**Marion County - Accounting**

**TOTALS**

	General (A)	Special Revenue (B)	Capital Projects (C)	Debt Service (D)	Permanent (E)	Budget 2026/2027 (F)	Re-estimated 2025/2026 (G)	Actual 2024/2025 (H)	
<b>REVENUES &amp; OTHER FINANCING SOURCES</b>									
Taxes Levied on Property	11,818,874	3,867,856		501,971		16,188,701	15,046,654	14,342,300	1
Less: Uncollected Delinquent Taxes - Levy Year									2
Less: Credits to Taxpayers	357,214	140,839		11,161		509,214	505,738	498,922	3
Net Current Property Taxes	11,461,660	3,727,017		490,810		15,679,487	14,540,916	13,843,378	4
Delinquent Property Tax Revenue	500					500	500	1,900	5
Penalties, Interest & Costs on Taxes	51,000					51,000	51,000	90,890	6
Other County Taxes/TIF Tax Revenues	1,907,531	99,850		7,768		2,015,149	1,873,073	2,081,065	7
Intergovernmental	2,143,856	6,552,069		11,761		8,707,686	9,307,607	8,514,007	8
Licenses & Permits	32,600	41,000				73,600	51,300	77,410	9
Charges for Service	2,001,550	12,750				2,014,300	2,131,400	1,725,260	10
Use of Money & Property	703,510	550				704,060	653,375	1,240,475	11
Miscellaneous	244,500	21,600				266,100	231,918	441,859	12
<b>Subtotal Revenues</b>	<b>18,546,707</b>	<b>10,454,836</b>		<b>510,339</b>		<b>29,511,882</b>	<b>28,841,089</b>	<b>28,016,244</b>	<b>13</b>
<b>Other Financing Sources:</b>									
General Long-Term Debt Proceeds									14
Operating Transfers In	50,000	3,017,024				3,067,024	2,902,820	2,846,740	15
Proceeds of Capital Asset Sales	20,000	30,000				50,000	170,000	46,107	16
<b>Total Revenues &amp; Other Sources</b>	<b>18,616,707</b>	<b>13,501,860</b>		<b>510,339</b>		<b>32,628,906</b>	<b>31,913,909</b>	<b>30,909,091</b>	<b>17</b>
<b>EXPENDITURES &amp; OTHER FINANCING USES</b>									
<b>Operating:</b>									
Public Safety and Legal Services	6,877,866	479,000				7,356,866	7,062,523	6,455,631	18
Physical Health Social Services	1,805,291	250,000				2,055,291	2,051,234	1,487,808	19
Mental Health, ID & DD									20
County Environment and Education	1,895,694	1,118,287				3,013,981	2,816,804	3,037,107	21
Roads & Transportation	1,047,972	9,677,701				10,725,673	10,480,435	9,055,991	22
Government Services To Residents	1,278,171	16,700				1,294,871	1,288,781	1,028,057	23
Administration	6,150,102					6,150,102	5,988,536	4,490,393	24
Nonprogram Current									25
Debt Service	32,500			1,216,289		1,248,789	1,207,064	1,118,464	26
Capital Projects	2,763,408	1,230,511				3,993,919	5,035,000	6,091,396	27
<b>Subtotal Expenditures</b>	<b>21,851,004</b>	<b>12,772,199</b>		<b>1,216,289</b>		<b>35,839,492</b>	<b>35,930,377</b>	<b>32,764,847</b>	<b>28</b>
<b>Other Financing Uses:</b>									
Operating Transfers Out	50,000	3,017,024				3,067,024	2,902,820	2,846,740	29
Refunded Debt/Payments to Escrow									30
<b>Total Expenditures &amp; Other Uses</b>	<b>21,901,004</b>	<b>15,789,223</b>		<b>1,216,289</b>		<b>38,906,516</b>	<b>38,833,197</b>	<b>35,611,587</b>	<b>31</b>
<b>Changes in Fund Balances</b>	<b>3,284,297</b>	<b>2,287,363</b>		<b>705,950</b>		<b>6,277,610</b>	<b>6,919,288</b>	<b>4,702,496</b>	<b>32</b>
Beginning Fund Balance -	12,874,300	3,341,330		635,314		16,850,944	23,770,232	28,472,728	33
Increase (Decrease) in Reserves (GAAP Budget)									34
Fund Balance - Nonspendable									35
Fund Balance - Restricted	2,418,831	1,053,967		70,636		3,402,162	8,225,564	12,312,461	36
Fund Balance - Committed									37
Fund Balance - Assigned	976,802					976,802	136,406	1,408,506	38
Fund Balance - Unassigned	8,147,974					8,147,974	8,488,974	10,049,265	39
<b>Total Ending Fund Balance -</b>	<b>9,590,003</b>	<b>1,053,967</b>		<b>70,636</b>		<b>10,573,334</b>	<b>16,850,944</b>	<b>23,770,232</b>	<b>40</b>



**REVENUES DETAIL**  
**Marion County - Accounting**

Working	GENERAL FUND			SPECIAL REVENUE FUNDS					All Capital Projects (I)	All Debt Service (J)	All Permanent Funds (K)	TOTALS			
	General Basic (A)	General Supplement (B)	General Other (C)	County Svcs Fund (D)	RuralSvcs Basic (E)	RuralSvcs Supplement (F)	Secondary Roads (G)	Other (H)				Budget 2026/2027 (L)	Re-estimate 2025/2026 (M)	Actual 2024/2025 (N)	
TAXES LEVIED ON PROPERTY	1	7,288,834	4,530,040			3,867,856				501,971		16,188,701	15,046,654	14,342,300	1
LESS: UNCOLL. DEL. TAXES LEVY YEAR	2														2
LESS: CREDITS TO TAXPAYERS	3	222,785	134,429			140,839				11,161		509,214	505,738	498,922	3
=1000 NET CURRENT PROPERTY TAXES	4	7,066,049	4,395,611			3,727,017				490,810		15,679,487	14,540,916	13,843,378	4
1010 DELINQ. PROPERTY TAX REVENUE	5	500										500	500	1,900	5
11xx PENALTIES, INT. & COSTS ON TAXES	6	51,000										51,000	51,000	90,890	6
OTHER COUNTY TAXES:															
12xx Other County Taxes	7	6,200	3,100			250				100		9,650	9,650	8,540	7
13xx Voter Approved Local Option Taxes	8	510,000	340,000	850,000								1,700,000	1,600,000	1,820,576	8
14xx Gambling Taxes	9														9
15xx TIF Tax Revenues	10														10
16xx Utility Tax Replacement Excise Taxes	11	115,005	71,476			99,600				7,668		293,749	254,923	245,477	11
17xx Taxes Collected for Other Governments	11B	11,750										11,750	8,500	6,472	11B
Subtotal (lines 7 - 11)	12	642,955	414,576	850,000		99,850				7,768		2,015,149	1,873,073	2,081,065	12
INTERGOVERNMENTAL REVENUE:															
20xx State Shared Revenues	13						5,175,068					5,175,068	5,152,187	5,250,275	13
21xx State Replacements Against Levied Taxes	14	222,785	134,609			140,839				11,161		509,394	505,738	499,423	14
22xx Other State Tax Replacements	15	120,000	70,000			25,000				600		215,600	256,168	298,187	15
23xx, 24xx State/Federal Pass-Thru Revenues	16	421,767										421,767	71,200	79,973	16
25xx Contributions from Other Intergovernmental Units	17	723,876	10,000	2,500			174,432	147,811				1,058,619	1,092,495	1,215,583	17
26xx, 27xx State Grants and Entitlements	18	337,319				15,000	852,919	15,000				1,220,238	2,116,819	892,180	18
28xx Federal Grants and Entitlements	19	1,000					6,000					7,000	13,000	5,339	19
29xx Payments in Lieu of Taxes	20	100,000										100,000	100,000	273,047	20
Subtotal (lines 13 - 20)	21	1,926,747	214,609	2,500		180,839	6,208,419	162,811		11,761		8,707,686	9,307,607	8,514,007	21
3xx LICENSES & PERMITS	22	32,600				12,000	29,000					73,600	51,300	77,410	22
4xx, 5xx CHARGES FOR SERVICE	23	1,926,050		75,500		5,650	2,100	5,000				2,014,300	2,131,400	1,725,260	23
6xx USE OF MONEY & PROPERTY	24	703,500		10				550				704,060	653,375	1,240,475	24
8xx MISCELLANEOUS	25	204,500		40,000			19,600	2,000				266,100	231,918	441,859	25
Total Revenues	26	12,553,901	5,024,796	968,010		4,025,356	6,259,119	170,361		510,339		29,511,882	28,841,089	28,016,244	26
OTHER FINANCING SOURCES:															
OPERATING TRANSFERS IN:															
9000 From General Basic	27	50,000										50,000	50,000	50,000	27
9020 From Rural Services Basic	28						3,017,024					3,017,024	2,852,820	2,776,831	28
90xx From Other Budgetary Funds	29													19,909	29
Subtotal (lines 27 - 29)	30	50,000					3,017,024					3,067,024	2,902,820	2,846,740	30
91xx PROCEEDS/GEN LONG-TERM DEBT	31														31
92xx PROCEEDS/CAPITAL ASSET SALES	32	20,000					30,000					50,000	170,000	46,107	32
Total Revenues and Other Sources	33	12,623,901	5,024,796	968,010		4,025,356	9,306,143	170,361		510,339		32,628,906	31,913,909	30,909,091	33
Beginning Fund Balance - July 1.	34	9,373,842	2,036,151	1,464,307		712,888	-70	2,206,737	421,775	635,314		16,850,944	23,770,232	28,472,728	34
TOTAL RESOURCES (lines 33 + 34)	35	21,997,743	7,060,947	2,432,317		4,738,244	-70	11,512,880	592,136	1,145,653		49,479,850	55,684,141	59,381,819	35
Loss on Nonreplaced Credits	36		-180									-180		-501	36



**SERVICE AREA 1**  
**PUBLIC SAFETY AND LEGAL SERVICES**  
 Marion County - Accounting

02/13/2026

Working 2026/2027	GENERAL FUND			SPECIAL REVENUE FUNDS					All Permanent Funds (K)	TOTALS			
	General Basic (A)	General Supplemental (B)	General Other (C)	County Svcs Fund (D)	Rural Svcs Basic (E)	Rural Svcs Supplemental (F)	Secondary Roads (G)	Other (H)		Budget 2026/2027 (L)	Re-estimated 2025/2026 (M)	Actual 2024/2025 (N)	
<b>LAW ENFORCEMENT PROGRAM</b>													
1000 - Uniformed Patrol Services	1	1,662,794	619,116	41,500	465,000					2,788,350	2,623,309	2,506,702	1
1010 - Investigations	2							5,000		5,000	5,000		2
1020 - Unified Law Enforcement													
1030 - Contract Law Enforcement	4												4
1040 - Law Enforcement Communications	5	679,163	186,123							865,286	832,515	796,173	5
1050 - Adult Correctional Services	6	1,313,813	252,272	15,300						1,582,385	1,552,605	1,416,905	6
1060 - Administration	7	468,093	115,844							583,937	573,110	519,828	7
Subtotal	8	4,123,803	1,174,355	56,800	465,000			5,000		5,824,958	5,586,539	5,239,608	8
<b>LEGAL SERVICES PROGRAM</b>													
1100 - Criminal Prosecution	9	935,930	215,636	30,000				9,000		1,190,566	1,150,999	963,149	9
1110 - Medical Examiner	10	168,588								168,588	168,588	94,795	10
1120 - Child Support Recovery	11												11
Subtotal	12	1,104,518	215,636	30,000				9,000		1,359,154	1,319,587	1,057,944	12
<b>EMERGENCY SERVICES</b>													
1200 - Ambulance Services	13			3,467						3,467	3,467		13
1210 - Emergency Management	14												14
1220 - Fire Protection & Rescue Services	15												15
1230 - E911 Service Board	16												16
Subtotal	17			3,467						3,467	3,467		17
<b>ASSISTANCE TO DISTRICT COURT SYSTEM PROGRAM</b>													
1400 - Physical Operations	18	2,000								2,000	2,000	2,048	18
1410 - Research & Other Assistance	19		25,000							25,000	25,000	28,937	19
1420 - Bailiff Services	20		106,787							106,787	98,730	100,259	20
Subtotal	21	2,000	131,787							133,787	125,730	131,244	21
<b>COURT PROCEEDINGS PROGRAM</b>													
1500 - Juries & Witnesses	22	5,000								5,000	5,000	2,989	22
1510 - (Reserved)	23												23
1520 - Detention Services	24												24
1530 - Court Costs	25	15,000	3,000							18,000	7,200	12,871	25
1540 - Service of Civil Papers	26	2,000								2,000	2,000	1,969	26
Subtotal	27	22,000	3,000							25,000	14,200	17,829	27
<b>JUVENILE JUSTICE ADMINISTRATION PROGRAM</b>													
1600 - Juvenile Victim Restitution	28												28
1610 - Juvenile Representation Services	29	9,000								9,000	11,500	9,006	29
1620 - Court-Appointed Attorneys & Court Costs for Juveniles	30	1,500								1,500	1,500		30
Subtotal	31	10,500								10,500	13,000	9,006	31
<b>TOTAL - PUBLIC SAFETY &amp; LEGAL SERVICES</b>	<b>32</b>	<b>5,262,821</b>	<b>1,524,778</b>	<b>90,267</b>	<b>465,000</b>			<b>14,000</b>		<b>7,356,866</b>	<b>7,062,523</b>	<b>6,455,631</b>	<b>32</b>



**SERVICE AREA 3**  
**PHYSICAL HEALTH AND SOCIAL SERVICES**  
 Marion County - Accounting

02/13/2026

Working 2026/2027	GENERAL FUND			SPECIAL REVENUE FUNDS					All Permanent Funds (K)	TOTALS				
	General Basic (A)	General Supplemental (B)	General Other (C)	County Svcs Fund (D)	Rural Svcs Basic (E)	Rural Svcs Supplemental (F)	Secondary Roads (G)	Other (H)		Budget 2026/2027 (L)	Re-estimated 2025/2026 (M)	Actual 2024/2025 (N)		
<b>PHYSICAL HEALTH SERVICES PROGRAM</b>														
3000 - Personal & Family Health Services	1	1,020,212	212,146								1,232,358	1,184,192	1,044,071	1
3010 - Communicable Disease Prevention & Control Services	2													2
3020 - Environmental Health	3	185,610	47,878								233,488	229,535	140,068	3
3040 - Health Administration	4													4
3050 - Support of Hospitals	5													5
Subtotal	6	1,205,822	260,024								1,465,846	1,413,727	1,184,139	6
<b>SERVICES TO POOR PROGRAM</b>														
3100 - Administration	7	9,800									9,800	19,800	8,312	7
3110 - General Welfare Services	8	91,900									91,900	91,900	60,657	8
3120 - Care in County Care Facility	9													9
Subtotal	10	101,700									101,700	111,700	68,969	10
<b>SERVICES TO MILITARY VETERANS PROGRAM</b>														
3200 - Administration	11	86,130	10,465								96,595	84,207	77,290	11
3210 - General Services to Veterans	12	24,000									24,000	25,950	16,216	12
Subtotal	13	110,130	10,465								120,595	110,157	93,506	13
<b>CHILDREN'S &amp; FAMILY SERVICES PROGRAM</b>														
3300 - Youth Guidance	14	65,000									65,000	55,000	117,604	14
3310 - Family Protective Services	15													15
3320 - Services for Disabled Children	16													16
Subtotal	17	65,000									65,000	55,000	117,604	17
<b>SERVICES TO OTHER ADULTS PROGRAM</b>														
3400 - Services to the Elderly	18	39,650									39,650	59,650	19,105	18
3410 - Other Social Services	19													19
3420 - Soc Serv Business Operations	20													20
Subtotal	21	39,650									39,650	59,650	19,105	21
<b>CHEMICAL DEPENDENCY PROGRAM</b>														
3500 - Treatment Services	22		12,500								12,500	51,000	4,485	22
3510 - Preventive Services	23								250,000		250,000	250,000		23
3520 - Opioid Litigation Settlement	24													24
Subtotal	25		12,500						250,000		262,500	301,000	4,485	25
<b>TOTAL - PHYSICAL HEALTH &amp; SOC SERV</b>	<b>26</b>	<b>1,522,302</b>	<b>282,989</b>						<b>250,000</b>		<b>2,055,291</b>	<b>2,051,234</b>	<b>1,487,808</b>	<b>26</b>



SERVICE AREA 6  
 COUNTY ENVIRONMENT AND EDUCATION  
 Marion County - Accounting

02/13/2026

Working 2026/2027	GENERAL FUND			SPECIAL REVENUE FUNDS					All Permanent Funds (K)	TOTALS		
	General Basic (A)	General Supplemental (B)	General Other (C)	County Srvc Fund (D)	Rural Srvc Basic (E)	Rural Srvc Supplemental (F)	Secondary Roads (G)	Other (H)		Budget 2026/2027 (L)	Re-estimated 2025/2026 (M)	Actual 2024/2025 (N)
<b>ENVIRONMENTAL QUALITY PROGRAM</b>												
6000 - Natural Resources Conservation	1											1
6010 - Weed Eradication	2				7,534					7,534	9,544	3,422
6020 - Solid Waste Disposal	3											3
6030 - Environmental Restoration	4	100,000			503,722					603,722	466,952	377,174
Subtotal	5	100,000			511,256					611,256	476,496	380,596
<b>CONSERVATION &amp; RECREATION SERVICES PROGRAM</b>												
6100 - Administration	6	201,837	42,752							244,589	287,026	266,427
6110 - Maintenance & Operations	7	1,245,446	232,494							1,477,940	1,480,899	1,334,693
6120 - Recreation & Environmental Educ.	8							20,000		20,000	25,000	9,690
Subtotal	9	1,447,283	275,246					20,000		1,742,529	1,792,925	1,610,810
<b>ANIMAL CONTROL PROGRAM</b>												
6200 - Animal Shelter	10				18,000					18,000	18,000	18,000
6210 - Animal Bounties & State												
Apiarist Expenses	11											11
Subtotal	12				18,000					18,000	18,000	18,000
<b>COUNTY DEVELOPMENT PROGRAM</b>												
6300 - Land Use & Building Controls	13		52,165		188,092					240,257	252,102	192,195
6310 - Housing Rehabilitation & Develop.	14							285,939		285,939	162,281	14
6320 - Community Economic Development	15	1,000								1,000		736,116
Subtotal	16	1,000	52,165		188,092			285,939		527,196	414,383	928,311
<b>EDUCATIONAL SERVICES PROGRAM</b>												
6400 - Libraries	17				95,000					95,000	95,000	85,000
6410 - Historic Preservation	18			20,000						20,000	20,000	40
6420 - Fair & 4-H Clubs	19											19
6430 - Fairgrounds	20											20
6440 - Memorial Halls	21											14,350
6450 - Other Educational Services	22											22
Subtotal	23			20,000	95,000					115,000	115,000	99,390
<b>PRESIDENT OR GOVERNOR DECLARED DISASTERS PROGRAM</b>												
6500 - Property	24											24
6510 - Buildings	25											25
6520 - Equipment	26											26
6530 - Public Facilities	27											27
Subtotal	28											28
<b>TOTAL - COUNTY ENVIRONMENT AND EDUCATION</b>	29	1,548,283	327,411	20,000	612,348			305,939		3,013,981	2,816,804	3,037,107



**SERVICE AREA 7  
ROADS & TRANSPORTATION**  
Marion County - Accounting

02/13/2026

Working 2026/2027	GENERAL FUND			SPECIAL REVENUE FUNDS					All Permanent Funds (K)	TOTALS		
	General Basic (A)	General Supplemental (B)	General Other (C)	County Srvc Fund (D)	Rural Srvc Basic (E)	Rural Srvc Supplemental (F)	Secondary Roads (G)	Other (H)		Budget 2026/2027 (L)	Re-estimated 2025/2026 (M)	Actual 2024/2025 (N)
<b>SECONDARY ROADS ADMINISTRATION &amp; ENGINEERING PROGRAM</b>												
7000 - Administration	1	102,960					346,704			449,664	429,062	320,193
7010 - Engineering	2	125,839					472,584			598,423	593,166	524,689
Subtotal	3	228,799					819,288			1,048,087	1,022,228	844,882
<b>ROADWAY MAINTENANCE PROGRAM</b>												
7100 - Bridges & Culverts	4	81,659					409,196			490,855	482,707	481,965
7110 - Roads	5	446,564					4,290,246			4,736,810	4,790,448	4,406,056
7120 - Snow & Ice Control	6	69,975					401,177			471,152	408,669	306,008
7130 - Traffic Controls	7	22,272					198,648			215,920	234,010	190,341
7140 - Road Clearing	8	32,547					135,982			168,529	151,708	208,028
Subtotal	9	653,017					5,430,249			6,083,266	6,167,542	5,592,408
<b>GENERAL ROADWAY EXPENDITURES PROGRAM</b>												
7200 - Equipment	10						1,055,000			1,055,000	1,285,000	852,394
7210 - Equipment Operations	11	153,798					1,453,317			1,607,115	1,585,693	1,499,547
7220 - Tools, Materials & Supplies	12	3,371					195,778			199,149	187,813	186,808
7230 - Real Estate & Buildings	13	8,987					724,069			733,056	232,159	79,952
Subtotal	14	166,156					3,428,164			3,594,320	3,290,665	2,618,701
<b>MASS TRANSIT PROGRAM</b>												
7300 - Air Transportation	15											15
7310 - Ground Transportation	16											16
Subtotal	17											17
<b>TOTAL - ROADS &amp; TRANSPORTATION</b>	18		1,047,972				9,677,701			10,725,673	10,480,435	9,055,991



**SERVICE AREA 8**  
**GOVERNMENT SERVICES TO RESIDENTS**  
 Marion County - Accounting

02/13/2026

Working 2026/2027	GENERAL FUND			SPECIAL REVENUE FUNDS					All Permanent Funds (K)	TOTALS			
	General Basic (A)	General Supplemental (B)	General Other (C)	County Svcs Fund (D)	Rural Svcs Basic (E)	Rural Svcs Supplemental (F)	Secondary Roads (G)	Other (H)		Budget 2026/2027 (L)	Re-estimated 2025/2026 (M)	Actual 2024/2025 (N)	
<b>REPRESENTATION SERVICES PROGRAM</b>													
8000 - Elections Administration	1	267,277								267,277	264,934	173,380	1
8010 - Local Elections	2	91,500								91,500	112,500	85,358	2
8020 - Township Officials	3				4,000					4,000	4,000	2,898	3
Subtotal	4	358,777			4,000					362,777	382,434	261,636	4
<b>STATE ADMINISTRATIVE SERVICES</b>													
8100 - Motor Vehicle Registrations & Licensing	5	320,314	111,787							432,101	419,372	328,354	5
8101 - Driver Licenses Services	6												6
8110 - Recording of Public Documents	7	349,317	137,976					12,700		499,993	486,975	438,067	7
Subtotal	8	669,631	249,763					12,700		932,094	906,347	766,421	8
<b>TOTAL - GOVERNMENT SERVICES TO RESIDENTS</b>	9	669,631	608,540		4,000			12,700		1,294,871	1,288,781	1,028,057	9



**SERVICE AREA 9  
ADMINISTRATION  
Marion County - Accounting**

02/13/2026

Working 2026/2027	GENERAL FUND			SPECIAL REVENUE FUNDS					All Permanent Funds (K)	TOTALS		
	General Basic (A)	General Supplemental (B)	General Other (C)	County Svcs Fund (D)	Rural Svcs Basic (E)	Rural Svcs Supplemental (F)	Secondary Roads (G)	Other (H)		Budget 2026/2027 (L)	Re-estimated 2025/2026 (M)	Actual 2024/2025 (N)
<b>POLICY &amp; ADMINISTRATION PROGRAM</b>												
9000 - General County Management	1	730,930	215,659							946,589	903,266	903,573
9010 - Administrative Management Services	2	314,557	119,854							434,411	424,047	385,216
9020 - Treasury Management Services	3	272,266	105,002							377,268	367,172	290,213
9030 - Other Policy & Administration	4	918,600	406,000							1,324,600	1,354,100	402,512
9040 - Reimbursable MHDS Direct Exp	5											
Subtotal	6	2,236,353	846,515							3,082,868	3,048,585	1,981,514
<b>CENTRAL SERVICES PROGRAM</b>												
9100 - General Services	7	1,181,226	190,965	10,000						1,382,191	1,270,868	1,216,881
9110 - Information Tech Services	8	565,079	104,027							669,106	653,803	420,267
9120 - GIS Systems	9	136,239	32,198							168,437	165,280	144,923
Subtotal	10	1,882,544	327,190	10,000						2,219,734	2,089,951	1,782,071
<b>RISK MANAGEMENT SERVICES PROGRAM</b>												
9200 - Tort Liability	11		720,000							720,000	720,000	647,419
9210 - Safety of Workplace	12		100,000							100,000	100,000	74,002
9220 - Fidelity of Public Officers	13		7,500							7,500	10,000	5,387
9230 - Unemployment Compensation	14		20,000							20,000	20,000	
Subtotal	15		847,500							847,500	850,000	726,808
<b>TOTAL - ADMINISTRATION</b>	16	4,118,897	2,021,205	10,000						6,150,102	5,988,536	4,490,393





FUND BALANCE PROJECTION - FUND 29000  
(LOSST PROJECT FUND)

ACTUAL Beg Balance - 7/1/2025	1,356,790		
	234,036	Reimbursement - City of Monroe - Co Line Road	
	+	800,000	FY 25/26 ESTIMATED Losst Revenue
	2,390,826		
	-	-	25/26 ESTIMATED expenses
	-	-	
	-	893,930	Road Department Junction 92 Building Project
	-	468,223	County Line Road Project
	-	30,000	Trails Study
	-	-	
	998,673		FY 25/26 - ESTIMATED Ending Fund Balance 6/30/2026
	+	850,000	FY 26/27 estimated LOSST Revenue
	1,848,673		
	-	-	25/26 estimated expenses
	-	-	
	-	1,000,000	Road Department - Knoxville Area Road Project
	-	-	
	-	-	
	848,673		FY 26/27 - Estimated Ending Fund Balance



LOSST - FY26/27 Revenue Budget Calculations - USING TREASURER OFFICE FY25 ALLOCATIONS WORKSHEET

	Aug-24	Sep-24	Oct-24	Nov-24	Dec-24	Jan-25	Feb-25	Mar-25	Apr-25	May-25	Jun-24	Jul-25	Total
Countywide	\$576,986	\$452,836	\$618,742	\$428,994	\$310,007	\$662,868	\$427,560	\$481,033	\$441,302	\$533,119	\$387,171	\$587,354	5,907,972
Marion Unincorporated	\$235,200	\$184,592	\$252,222	\$174,873	\$126,370	\$270,209	\$174,289	\$196,086	\$179,890	\$217,319	\$157,825	\$239,427	\$2,408,302
Total countywide			5,907,972.21										
							monthly treasurer distribution: (City estimate @ annual reconciliation)						
							***NOTE: Treasurer now using % from Actual Collections @ DOR						
Pella 8%			472,637.78										
Knoxville 4%			236,318.89										
County			2,408,302.00				monthly treasurer distribution - remaining funds (County)						
less Pella			472,637.78										
less Knoxville			236,318.89										
FY26 Budget			1,699,345.33				50%	LOSST Fund (29000)					
							30%	General Fund (01000)					
							20%	General Supplemental Fund (02000)					
							0%	Rural Supplemental Fund (12000)					
							100%						
Budget FY26 County Revenue													
50% Fund (29000)			850,000										
30% Fund (01000)			510,000										
20% Fund (02000)			340,000										
0%			0										
100%			1,700,000										

IV. BOARD OF SUPERVISOR ADJOURNMENT

