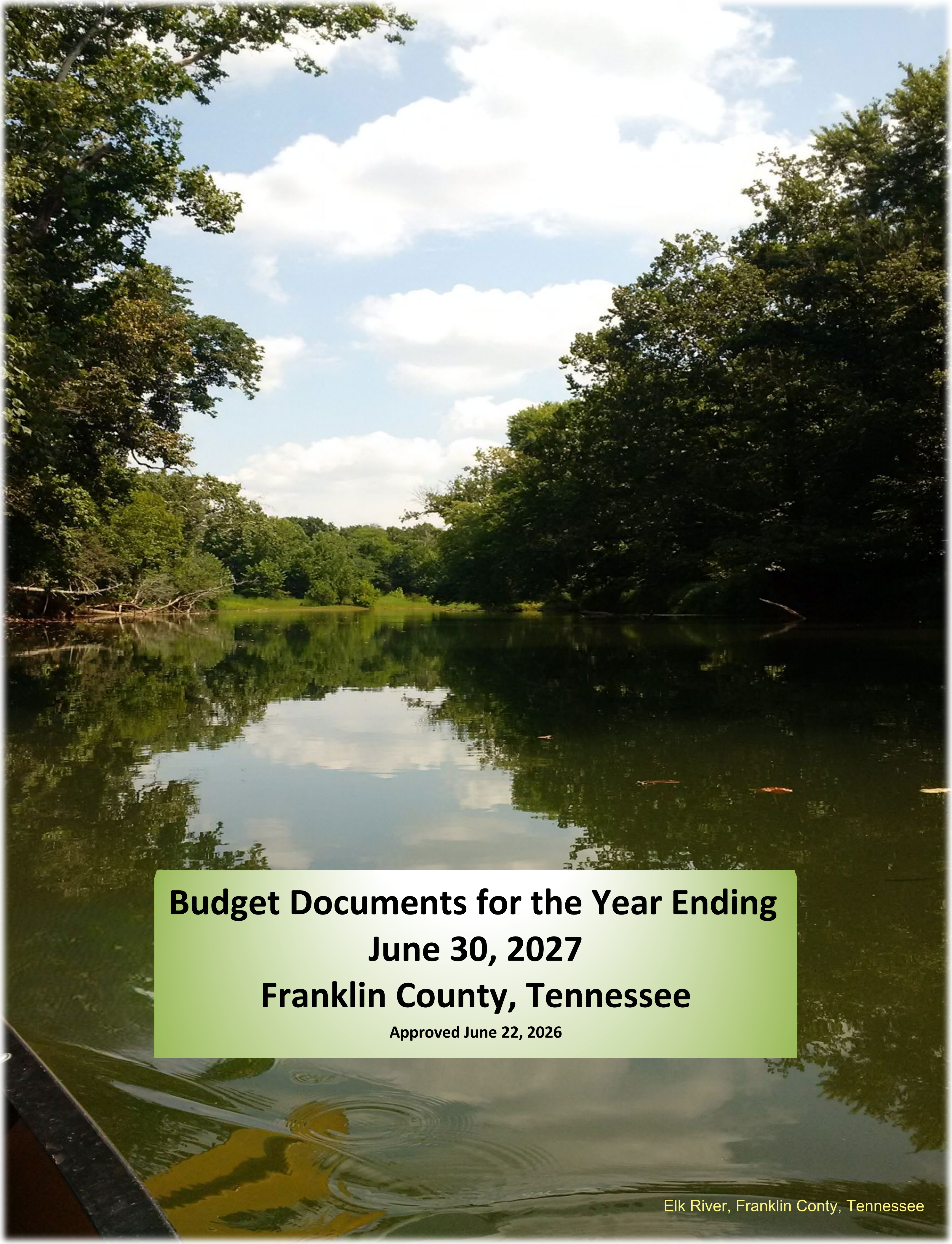
Budget Documents for the Year Ending June 30, 2027

Franklin County, Tennessee

Approved June 22, 2026



Elk River, Franklin Conty, Tennessee

FRANKLIN COUNTY, TENNESSEE

Budget for the Year Ending June 30, 2027

Table of Contents

RESOLUTION # ______________

A RESOLUTION MAKING APPROPRIATIONS FOR THE VARIOUS FUNDS, DEPARTMENTS, INSTITUTIONS, OFFICES AND AGENCIES OF FRANKLIN COUNTY, TENNESSEE FOR THE YEAR BEGINNING JULY 1, 2026 AND ENDING JUNE 30, 2027

SECTION 1. BE IT RESOLVED by the Board of County Commissioners of Franklin County, Tennessee assembled in regular session on the 22nd day of June, 2026, that the amounts hereafter set out are hereby appropriated for the purpose of meeting the expenses of the various funds, departments, institutions, offices and agencies of Franklin 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, 2026 and ending June 30, 2027 according to the following schedule:

General Fund

County Commission	$	303,566
Beer Board		2,375
County Mayor		247,525
County Attorney		19,200
Election Commission		426,670
Register of Deeds		463,264
Planning		266,833
County Buildings		2,032,455
Other General Administration - IT		458,950
Preservation of Records		6,325
Property Assessor		793,398
County Trustee		461,873
County Clerk		808,907
Finance Department		1,142,593
Circuit Court		1,251,345
General Sessions Court		421,910
Chancery Court		394,326
Juvenile Court		181,759
Judicial Commissioners		399,629
Other Administration of Justice		246,943
Probation Services		220,334
Courtroom Security		-
Victims Assitance Programs		20,000
Sheriff's Department		6,293,586
Administration of the Sex Offender		33,071
Jail		3,904,000
Community Reentry Program		430,769
Juvenile Services		30,000
Civil Defense		232,627
Rescue Squad		50,000
Consolidated Communications		1,426,097
County Coroner		57,500
Public Safety Grants		30,069
Other Public Safety		-

Local Health Center		43,908
Rabies & Animal Control		323,015
Ambulance Services		678,642
Other Local Health Services		266,176
Appropriation to State		29,771
General Welfare Assistance		17,775
Other Local Welfare Services		245,181
Litter Control		136,976
Other Waste Collections		63,574
Other Public Health & Welfare		256,167
Senior Citizen's Assistance		42,050
Parks and Fair Boards		358,985
Other Social, Cultural & Recreational		-
Agriculture Extension		236,918
Soil Conservation		130,863
Industrial Development		146,317
Other Economic & Community Development		1,588,612
Airport		-
Veterans Services		141,698
Other Charges		1,401,000
Covid Grants		-
American Rescue Plan Act Grants		2,656,652
Capital Outlay		1,845,858
Transfers Out		-
Total General Fund	**$**	**33,668,036**
Courthouse Jail Maintenance Fund		
Other Charges	$	1,850
Transfers Out		200,000
Total Courthouse Jail Maintenance Fund	**$**	**201,850**
Library Fund		
Libraries	$	583,067
Other Charges		55,525
Social, Cultural & Recreational Projects		-
Transfers Out		3,000
Total Library Fund	**$**	**641,592**
Solid Waste/Sanitation Fund		
Sanitation Education/Information	$	4,400
Convenience Centers		595,956
Transfer Stations		2,853,906
Post Closure Care Cost		17,500
Other Charges		173,825
Transfers Out		3,803
Total Solid Waste/Sanitation Fund	**$**	**3,649,390**
Local Purpose(Rural Fire) Fund		
Fire Prevention & Control	$	1,358,500
Other Charges		21,500
Total Local Purpose (Rural Fire) Fund	**$**	**1,380,000**

Drug Control Fund		
Drug Enforcement	$	54,275
Other Charges		700
Total Drug Control Fund	**$**	**54,975**
Highway/Public Works Fund		
Administration	$	509,550
Highway & Bridge Maintenance		1,520,281
Operation & Maintenance of Equipment		389,120
Quarry Operations		552,840
Other Charges		294,750
Capital Outlay		2,734,680
Principal on Debt		35,000
Interest on Debt		2,557
Transfers Out		7,403
Total Highway/Public Works Fund	**$**	**6,046,181**
General Debt Service Fund		
General Government Debt Service	$	5,296,044
Other Uses		-
Total General Debt Service Fund	**$**	**5,296,044**
General Purpose School Fund		
Instruction		
Regular Instruction	$	25,822,331
Alternative School		324,580
Special Education		4,993,158
Vocational Education		1,877,377
Student Body Education		929,109
Support Services		
Attendance		367,395
Health Services		812,094
Other Support Services		1,560,576
Regular Instruction		1,745,407
Special Education		1,144,447
Vocational Education		176,925
Technology Department		1,295,175
Other Programs		210,000
Board of Education		1,529,962
Director of Schools		329,872
Office of the Principal		3,453,604
Fiscal Services		11,561
Human Resources		391,482
Operation of the Plant		4,368,313
Maintenance of Plant		2,310,779
Transportation		3,609,978
Central and Other		164,666
Non-Instructional Services		
Community Services		498,100
Early Childhood Education		1,156,410
Capital Outlay		550,000
Debt Service		185,520
Total General Purpose School Fund	**$**	**59,818,821**

<u>Federal Projects Fund</u>		
Instruction		
Regular Instruction Program	$	1,212,059
Special Education Program		1,007,241
Vocational Education Program		72,156
Support Services		
Health Services	$	-
Other Student Support		218,749
Regular Instruction Program		335,217
Special Education Program		330,028
Vocational Education Program		5,000
Operation of Plant		-
Transportation		166,961
Transfers Out	$	-
Total Federal Projects Fund	**$**	**3,347,411**
<u>Central Cafeteria Fund</u>		
Non-Instructional Services		
Food Service	$	5,050,202
Total Central Cafeteria Fund	**$**	**5,050,202**

BE IT FURTHER RESOLVED, that the budget for the School Federal Projects Fund shall be the budget and all amendments approved for separate projects within the Fund by the Tennessee Department of Education and the local Board of Education. The fiscal year budget 2020-21 included a $100,000 permanent transfer of funds from the School General Fund to the Federal Projects Fund for operational purposes, and the fiscal year 2021-22 included a $1,000,000 permanent transfer from the school general fund to the school federal projects fund for the same purpose. Fiscal Year Budget 2025-26, the Board transferred back $610,000, leaving a balance of $500,000.

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 severally be entitled to receive under State laws heretofore or hereafter enacted. Expenditures out of commissions, and/or fees collected by the Trustee, County Clerk, Circuit Court Clerk, Clerk and Master, Register and the Sheriff may be made for such purposes and in such amounts as may be authorized by existing law or by valid order of any court having power to make such appropriations. Any excess commissions and/or fees collected over and above the expenditures duly and conclusively authorized shall be paid over to the Trustee and converted into the General Fund as provided by law.

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

SECTION 3. BE IT FURTHER RESOLVED that any amendment to the budget, except for amendments to the budget for funds under supervision of the director of schools and highway superintendent, shall be approved as follows: Prior to the county mayor's approval, the official or department head of the office or department whose budget is to be amended shall make a written amendment request on the amendment request form specified by the county mayor to include the information outlined in subdivision (b) (1) – (3) of T.C.A. §5-9-407. If the county mayor fails to approve such an amendment request, the amendment request may be approved by the finance committee, or by a majority vote of the county legislative body. Amendments shall be reported to the county legislative body at the next regular scheduled commission meeting. The director of schools must receive approval of the Board of Education for transfers between major categories and the highway superintendent must receive approval of the highway commission for transfers between major categories as required by law.

SECTION 4. BE IT FURTHER RESOLVED that any appropriations made by this resolution which cover 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. Provided, however, that appropriations for such salaries, wages or other remuneration hereby authorized shall in no case be construed as permitting expenditures for an office, agency, institution, division or department of the County in excess of the appropriation made herein for such office, agency, institution, division or department of the County. Such appropriation shall constitute the limit to the expenditures of any office, agency, institution, division or department for the year ending June 30, 2027. The aggregate expenditures for any item of appropriation shall in no instance be more than the amount herein appropriated for such item.

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 provided during the year in which the expenditure is to be made, to meet such additional appropriation. Said appropriating resolution shall be submitted to and approved by the Comptroller of the State or his Designee after its adoption as provided by Section 9-21-403, T.C.A.

SECTION 6. BE IT FURTHER RESOLVED that the County Executive and County Clerk are hereby authorized to borrow money on revenue anticipation notes, provided such notes are first approved by the Comptroller of the State of Tennessee or his Designee, to pay for the expenses herein authorized until the taxes and other revenue for the year 2026-27 have been collected. The proceeds of loans for each individual fund shall not exceed 60% of the appropriations of each individual fund and shall be used only to pay the expenses and other requirements of the fund for which the loan is made. The loan shall be paid out of revenue from the fund for which money is borrowed. The notes evidencing the loans authorized under this section shall be issued under the applicable sections of Title 9, Chapter 21, T.C.A. Said notes shall be signed by the County Executive and countersigned by the County Clerk and shall mature and be paid in full without renewal not later than June 30, 2027.

SECTION 7. BE IT FURTHER RESOLVED that all revenues realized as a result of the participation by the Sheriff's Department in the Federal Meth Task Force Program & the Organized Crime Drug Task Force for overtime reimbursement will be then in turn appropriated to the Sheriff's Department Overtime Pay line upon receipt. As well Equitable Shared funds from the US Marshalls office shall be accounted for within the Drug Fund and stipulated as Equitably Shared resources and expenditures.

SECTION 8. BE IT FURTHER RESOLVED that the funds which have been appropriated to provide property tax relief to low-income elderly homeowners (County Commission – Tax Relief Program) will be dispersed by the County Trustee pursuant to the criteria established by resolution of the Franklin County Board of Commissioners on September 11, 2000.

SECTION 9. BE IT FURTHER RESOLVED that the Franklin County Commission on the date of 21st April 2008 approved participation in the Tennessee Property Tax Freeze Program pursuant to T.C.A. 67-5-705. The tax freeze program is provided for in Chapter 581 of the Public Acts of 2007 and shall be effective for the tax roll of 2008 forward and administered as such.

SECTION 10. BE IT FURTHER RESOLVED that the delinquent County Property taxes for the year 2024 and prior years and the interest and penalty thereon collected during the year ending June 30, 2027 shall be apportioned to the various County funds according to the subdivision of the tax levy for the year 2025. The proration of delinquent taxes for fund 156 Education Debt Service shall be deposited to fund 151 General Debt Service, as the debt service funds will be combined this fiscal year. The Clerk and Master and the Trustee are hereby authorized and directed to make such apportionment accordingly.

SECTION 11. BE IT FURTHER RESOLVED that the Franklin County Commission on the date of June 20, 2011 & amended on August 15, 2011, December 5, 2011, April 15, 2013 & June 15, 2020, they resolved to establish a Reserve Fund Policy, Spending Prioritization Policy & Debt Management Policies of Franklin County, TN. The Policies enacted will be utilized n the Financial Administration and Budgeting Process to assist in making sound decisions related to managing fund balances, spending & debt payments of all Franklin County, Tennessee funds.

SECTION 12. BE IT FURTHER RESOLVED that all unencumbered balances of appropriations remaining at the end of the year shall lapse, and shall be of no effect at the end of the year at June 30, 2027.

SECTION 13. BE IT FURTHER RESOLVED that any resolution or part of a resolution which has heretofore 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 14. 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, 2026. This resolution shall be spread upon the minutes of the Board of County Commissioners.

Passed this 22nd day of June, 2026

APPROVED: Original on file with signature
Chris Guess, Honorable Mayor & Commission Chair

ATTEST:

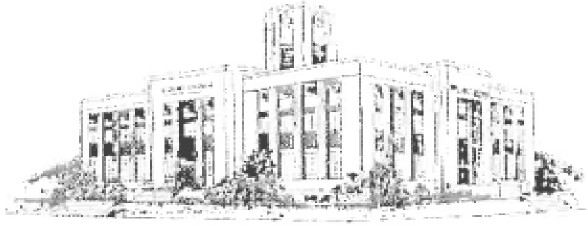
Original on file with signature
Tina Sanders, County Clerk

Resolution Sponsored by: ______________________________

Motion to Adopt: _______________ Second: ________________

Votes: Ayes________ Nays: _______ Declaration: ______________________

CLERK'S CERTIFICATE



I, Tina Sanders, County Clerk of Franklin County, Tennessee hereby certify that the attached document is a true and correct copy of:

Resolution 6i-0626- A Resolution Making Appropriations For The Various Funds, Departments, Institutions, Offices, And Agencies Of Franklin County, Tennessee For The Year Beginning July 1, 2026 And Ending June 30, 2026

This document was approved at a regular session of the Franklin County Board of Commissioners on June 22, 2026 and is recorded on file in my office in Commission Minute Book 47. Witness my hand and official seal, at office in Winchester, Tennessee, this the 23rd day of June 2026.

Tina Sanders, CC

Tina Sanders, County Clerk
of Franklin County, Tennessee

COUNTY CLERK
FRANKLIN COUNTY, TENN.

COUNTY CLERK

RESOLUTION # ________________________

RESOLUTION FIXING THE TAX LEVY IN
FRANKLIN COUNTY, TENNESSEE
FOR THE FISCAL YEAR BEGINNING JULY 1, 2026

SECTION 1. BE IT RESOLVED by the Board of County Commissioners of Franklin County, Tennessee, assembled in regular session on this 22nd day of June, 2026, that the combined property tax rate for Franklin County, Tennessee for the fiscal year beginning July 1, 2026 shall be $1.7185 inside the cities of Winchester and Tullahoma and the town of Sewanee, $1.9768 within the remaining cities, and $1.9953 outside on each $100.00 of taxable property, which is to provide revenue for each of the following funds and otherwise conform to the following levies:

Fund	Outside Cities	Cities Except Sewanee, Winchester & Tullahoma	Sewanee, Winchester & Tullahoma
County	$ 0.9781	$ 0.9781	$ 0.9781
Library	0.0296	0.0296	0.0296
Solid Waste	0.2583	0.2583	-
Local Purpose	0.0185	-	-
Highway	0.0710	0.0710	0.0710
General Purpose School	0.5827	0.5827	0.5827
General Debt Service	0.0571	0.0571	0.0571
	$ 1.9953	$ 1.9768	$ 1.7185

SECTION 2. BE IT FURTHER RESOLVED that there is hereby levied a gross receipts tax as provided by law. The proceeds of the gross receipts tax herein levied shall accrue to the General Fund.

SECTION 3. BE IT FURTHER RESOLVED according to T.C.A. § 67-6-712, that half of the local option sales tax generated in municipal locations of Franklin County shall be allocated to the General Purpose School Fund and the sales tax generated outside of municipalities shall be divided equally between the School General Fund and the General Debt Service Fund for the purpose of paying Education Debt. The local option sales tax paid by the state to the Trustee in July shall be deemed revenue of the prior year and shall be allocated according to the prior budget. This resolution allocates local option sales taxes paid by the state to the Trustee for the twelve consecutive months beginning with August 2026.

SECTION 4. BE IT FURTHER RESOLVED that interest earned on investments held by the Trustee shall be allocated in the following manner: interest on the Library Fund will go to the Library Fund, interest on the Education Post Employee Benefit Reserve go to that reserve balance, interest on the Highway Post Employee Benefit Reserve go to that reserve balance, all other interest earnings to the General Debt Service Fund, unless restricted by legislation or resolution.

SECTION 5. BE IT FURTHER RESOLVED that State Revenue Sharing – T.V.A. collections shall be allocated as follows: the fixed amount of $12,500 per quarter shall be allocated to the General Purpose School Fund and all additional State Revenue Sharing – T.V.A. collections shall be allocated to the General Fund.

SECTION 6. BE IT FURTHER RESOLVED that Nissan in Lieu of Taxes collected shall be allocated to the General Debt Service Fund for retirement Education debt.

SECTION 7. BE IT FURTHER RESOLVED that the first $20,000 of revenue derived from Building Permits shall be allocated to the Local Purpose Tax Fund, and the balance of such revenue shall accrue to the General Fund.

SECTION 8. BE IT FURTHER RESOLVED that the proceeds from the Local Purpose Tax will be allocated equally and totally among the fifteen rural fire departments through quarterly distributions with two exceptions; 1) an allocation of at least Four Thousand Five Hundred Dollars $4,500.00 necessary for the training association, facility, & maintenance or repair of equipment; 2) the 2011 increase in Hotel Motel Tax be reserved and utilized for incentive distribution approved by the County Wide Fire Committee.

SECTION 9. BE IT FURTHER RESOLVED that the revenue from two (2) cents of property tax allocated to the Highway/Public Works Fund is allocated for bridge maintenance & the revenue from four (4) cents of the property tax allocated be distributed for road projects within the four (4) Road Districts based on highway miles per district.

SECTION 10. BE IT FURTHER RESOLVED that all resolutions of the Board of County Commissioners of Franklin County, Tennessee, which are in conflict with this resolution are hereby repealed.

SECTION 11. BE IT FURTHER RESOLVED this resolution taking 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 22nd day of June, 2026

APPROVED: Original on file with signature
Chris Guess, Honorable County Mayor &
Commission Chair

ATTEST:

Original on file with signature
Tina Sanders, County Clerk

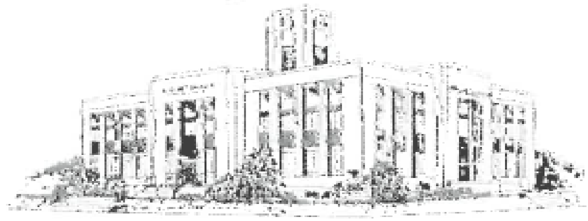
RESOLUTION SPONSORED BY: ______________________

MOTION: ______________________ SECOND: ______________________

VOTES: AYES: NAYS PASS

DECLARATION:

CLERK'S CERTIFICATE



I, Tina Sanders, County Clerk of Franklin County, Tennessee hereby certify that the attached document is a true and correct copy of:

Resolution 6h-0626- Resolution Fixing The Tax Levy In Franklin County, Tennessee For The Fiscal Year Beginning July 1, 2026

This document was approved at a regular session of the Franklin County Board of Commissioners on June 22, 2026 and is recorded on file in my office in Commission Minute Book 47. Witness my hand and official seal, at office in Winchester, Tennessee, this the 23rd day of June 2026.

Tina Sanders, CC

Tina Sanders, County Clerk
of Franklin County, Tennessee

COUNTY CLERK
FRANKLIN COUNTY, TENN.

COUNTY CLERK

Appropriation Resolution

Fund	Beginning Fund Balance (Spendable) 7/1/26	Revenues	Debt Proceeds	Transfers In	Estimated Receipts	Expenditures	Transfers Out	Appropriations	Increase or Use of Cash Balance	Estimated Ending Fund Balance/Net Position 6/30/27	Do Total Appropriations Agree with Detail Budget?	Is Est. Cash Bal. Less Than 1 Month's Avg. Exp. Or 8.33%	
101 General	$ 14,186,499	$ 32,760,099	$ -	$ 14,206	32,774,305	$ 33,668,036	$ -	$ 33,668,036	$ (893,731)	$ 13,292,768	Yes	10.50%	No
112 Courthouse Jail Maintenance	$ 83,990	$ 165,000	$ -	$ -	165,000	$ 1,850	$ 200,000	$ 201,850	$ (36,850)	$ 47,140	Yes	0.07%	Fees Transfer Yr End
115 Library Fund	$ 176,630	$ 592,915	$ -	$ -	592,915	$ 638,592	$ 3,000	$ 641,592	$ (48,677)	$ 127,953	Yes	11.72%	No
116 Solid Waste/Sanitation	$ 1,886,519	$ 3,712,164	$ -	$ -	3,712,164	$ 3,645,587	$ 3,803	$ 3,649,390	$ 62,774	$ 1,949,293	Yes	8.50%	No
120 Local Purpose Tax	$ 1,177,629	$ 906,715	$ -	$ -	906,715	$ 1,380,000	$ -	$ 1,380,000	$ (473,285)	$ 704,344	Yes	0.15%	Seasonal Rev
122 Drug Control	$ 104,553	$ 46,600	$ -	$ -	46,600	$ 54,975	$ -	$ 54,975	$ (8,375)	$ 96,178	Yes	2.95%	Seasonal Rev
131 Highway/Public Works	$ 2,114,504	$ 5,574,481	$ -	$ -	5,574,481	$ 6,038,778	$ 7,403	$ 6,046,181	$ (471,700)	$ 1,642,804	Yes	10.97%	No
141 School General Fund	$ 12,083,796	$ 56,222,455	$ -	$ -	56,222,455	$ 59,818,821	$ -	$ 59,818,821	$ (3,596,366)	$ 8,487,430	Yes	5.19%	Seasonal Rev
142 Federal Projects Fund	$ 72	$ 3,347,411	$ -	$ -	3,347,411	$ 3,347,411	$ -	$ 3,347,411	$ -	$ 72	Yes	3.46%	No - Based on Reimbursement
143 School Cafeteria Fund	$ 4,501,505	$ 4,643,277	$ -	$ -	4,643,277	$ 5,050,202	$ -	$ 5,050,202	$ (406,925)	$ 4,094,579	Yes	1.67%	Seasonal Rev
151 General Debt Service	$ 9,084,022	$ 6,613,478	$ -	$ 200,000	6,813,478	$ 5,296,044	$ -	$ 5,296,044	$ 1,517,434	$ 10,601,456	Yes	0.69%	Seasonal Rev
Totals	$ 45,399,719	$ 114,584,595	$ -	$ 214,206	114,798,801	$ 118,940,297	$ 214,206	$ 119,154,503	$ (4,355,702)	$ 41,044,017			

Detailed Budget

Fund	Estimated Beginning Cash 7/1/2026	Revenues	Debt Proceeds	Transfers In	(Est. Rev + Debt Proceeds + Transfers In) Total Estimated Receipts	Expenditures	Transfers Out	(Expenditures + Transfers Out) Appropriations	(Est. Receipts - Appropriations) Increase / Decrease	Estimated Ending Cash 6/30/2027	Ending Cash as a Percent of Expenditures
101 General	$ 20,830,000	$ 32,760,099	$ -	$ 14,206	$ 32,774,305	$ 33,668,036	$ -	$ 33,668,036	$ (893,731)	$ 19,936,269	59.21%
112 Courthouse Jail Maintenance	$ 76,280	165,000	-	-	165,000	1,850	200,000	201,850	(36,850)	39,430	19.53%
115 Library Fund	$ 215,900	592,915	-	-	592,915	638,592	3,000	641,592	(48,677)	167,223	26.06%
116 Solid Waste/Sanitation	$ 2,960,000	3,712,164	-	-	3,712,164	3,645,587	3,803	3,649,390	62,774	3,022,774	82.83%
120 Local Purpose Tax	$ 1,504,000	906,715	-	-	906,715	1,380,000	-	1,380,000	(473,285)	1,030,715	74.69%
122 Drug Control	$ 155,000	46,600	-	-	46,600	54,975	-	54,975	(8,375)	146,625	266.71%
131 Highway/Public Works	$ 3,451,000	5,574,481	-	-	5,574,481	6,038,778	7,403	6,046,181	(471,700)	2,979,301	49.28%
141 School General Fund	$ 16,780,000	56,222,455	-	-	56,222,455	59,818,820	-	59,818,820	(3,596,365)	13,183,636	22.04%
142 Federal Projects Fund	$ 977,000	3,347,411	-	-	3,347,411	3,347,411	-	3,347,411	-	977,000	29.19%
143 School Cafeteria Fund	$ 4,360,000	4,643,277	-	-	4,643,277	5,050,202	-	5,050,202	(406,925)	3,953,075	78.28%
151 General Debt Service	$ 7,238,000	6,613,478	-	200,000	6,813,478	5,296,044	-	5,296,044	1,517,434	8,755,434	165.32%
Totals	$ 58,547,180	$ 114,584,595	$ -	$ 214,206	$ 114,798,801	$ 118,940,296	$ 214,206	$ 119,154,502	$ (4,355,701)	$ 54,191,482	

Fund 151: Gen Debt Service	Principal	Interest	Debt Service
Schedule of Outstanding Debt 2026	$ 53,685,000	$ 16,429,844	$ 70,114,844
Less Budgeted Debt Payments 2027	3,340,752	1,850,092	5,190,844
Difference	$ 50,344,248	$ 14,579,752	$ 64,924,000

Fund 131: Highway Fund	Principal	Interest	Debt Service
Schedule of Outstanding Debt 2026	$ 195,000	$ 7,997	$ 202,997
Less Budgeted Debt Payments 2027	35,000	2,556	37,556
Difference	$ 160,000	$ 5,441	$ 165,441

Fund 141: School General Fund	Principal	Interest	Debt Service
Schedule of Outstanding Debt 2026	$ 2,161,209	$ 65,011	$ 2,226,220
Less Budgeted Debt Payments 2027	175,752	10,356	186,108
Difference	$ 1,985,457	$ 54,655	$ 2,040,112

Franklin County, Tennessee **Statement B - 1**

Statement of Estimated Revenue from Current Property Taxes

2026 Assessments Based upon Estimated Assessed Value of:	$	1,759,100,589	Common Rate
(State Appraisal Ratio 0.7273)	$	1,216,077,129	Solid Waste
	$	963,090,165	Rural Fire
	$	**3,938,267,883**	**Total Assessed Value**

Fund	Proposed Tax Rate	Amount of Tax Levy	Reserve for Delinquency 2.00%	Net Estimated Collection of Taxes
101 County General (+$0.0100)	0.9781	17,205,763	344,115	16,861,648
115 Library	0.0296	520,694	10,414	510,280
116 Solid Waste/Sanitation *	0.2583	3,141,127	62,823	3,078,305
120 Local Purpose Tax **	0.0185	178,172	3,563	174,608
131 Highway/Public Works	0.0710	1,248,961	24,979	1,223,982
141 General Purpose School (0.0100)	0.5827	10,250,279	205,006	10,045,274
151 General Debt Service	0.0571	1,004,446	20,089	984,358
Total	$1.9953/1.9768 1.7185	$ 33,549,443	$ 670,989	$ 32,878,454

Total Outside Cities	**$**	**1.9953**	
Total Cities Except Sewanee, Winchester, Tullahoma		**1.9768**	**(Common Rate excluding Rural Fire Rate)**
Total Sewanee, Winchester, Tullahoma		**1.7185**	**(Common Rate excluding Solid Waste & Rural Fire Rate)**

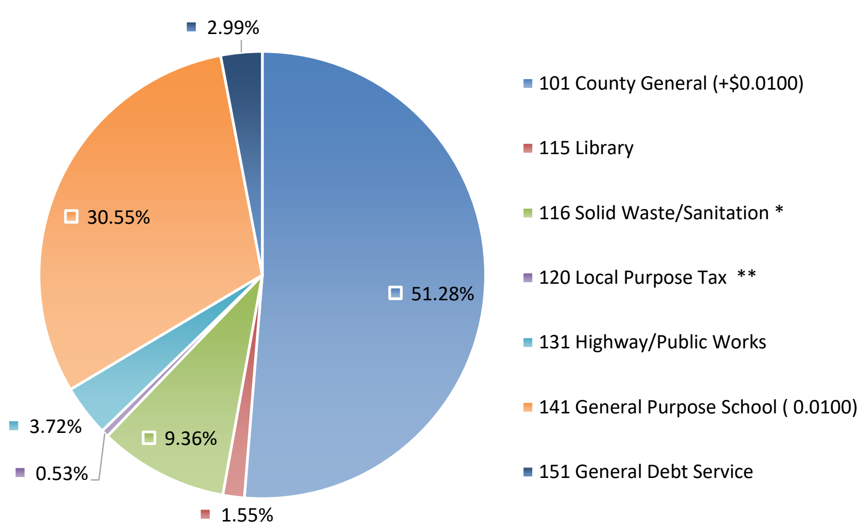
* Rate is $0.00 per $100 for Tullahoma, Winchester and Sewanee; $0.2583 for remainder of county.

** Rate is based on assessed valuation of property outside of cities.

Value of Penny		2026		2025		Change in Value
Common Rate Value	$	172,392	$	169,294	$	3,098
*Solid Waste Value	$	119,176	$	116,579	$	2,596
**Rural Fire Value	$	94,383	$	92,127	$	2,256

Tax Rate Compared PY		2026		2025		Increase
Common Rate	$	1.9953	$	1.9953	$	(0.0000)
Solid Waste Rate	$	1.9768	$	1.9768	$	(0.0000)
Rural Fire Rate	$	1.7185	$	1.7185	$	(0.0000)

Percentage of Property Tax By Fund



Franklin County, TN - Sales Tax Analysis

Fiscal Year	School General Fund 141 Budget	School General Fund 141 Audit	School General Fund 141 Difference	Debt Service Fund 151 Budget	Debt Service Fund 151 Audit	Debt Service Fund 151 Difference	Combined Funds Budget	Combined Funds Audit	Combined Funds Difference	Increase From PY	Perc Increase
FY26	$ 7,900,000	$ 8,205,000	$ (305,000)	$ 2,100,000	$ 2,110,000	$ (10,000)	$ 10,000,000	$ 10,315,000	$ (315,000)	$ 1,039,061	10.92%
FY25	$ 7,900,000	$ 7,921,863	$ (21,863)	$ 1,698,000	$ 1,973,575	$ (275,575)	$ 9,598,000	$ 9,895,438	$ (297,438)	$ 377,949	4.30%
FY24	$ 7,900,000	$ 7,502,054	$ 397,946	$ 1,860,905	$ 1,773,885	$ 87,020	$ 9,760,905	$ 9,275,939	$ 484,966	$ (241,550)	-2.75%
FY23	$ 7,090,000	$ 7,773,548	$ (683,548)	$ 1,630,000	$ 1,743,941	$ (113,941)	$ 8,720,000	$ 9,517,489	$ (797,489)	$ 728,292	8.29%
FY22	$ 5,872,000	$ 7,134,456	$ (1,262,456)	$ 1,150,000	$ 1,654,741	$ (504,741)	$ 7,022,000	$ 8,789,197	$ (1,767,197)	$ 1,095,583	14.24%
FY21	$ 5,030,119	$ 6,307,430	$ (1,277,311)	$ 1,030,000	$ 1,386,184	$ (356,184)	$ 6,060,119	$ 7,693,614	$ (1,633,495)	$ 1,379,657	21.85%
FY20	$ 4,892,328	$ 5,359,609	$ (467,281)	$ 1,030,000	$ 954,348	$ 75,652	$ 5,922,328	$ 6,313,957	$ (391,629)	$ 314,312	5.24%
FY19	$ 4,627,000	$ 5,030,119	$ (403,119)	$ 850,000	$ 969,526	$ (119,526)	$ 5,477,000	$ 5,999,645	$ (522,645)	$ 431,263	7.74%
FY18	$ 4,627,000	$ 4,706,190	$ (79,190)	$ 850,000	$ 862,192	$ (12,192)	$ 5,477,000	$ 5,568,382	$ (91,382)	$ 127,314	2.34%
FY17	$ 4,300,600	$ 4,611,733	$ (311,133)	$ 760,000	$ 829,335	$ (69,335)	$ 5,060,600	$ 5,441,068	$ (380,468)	$ 328,227	6.42%
FY16	$ 3,930,600	$ 4,412,267	$ (481,667)	$ 1,064,000	$ 700,574	$ 363,426	$ 4,994,600	$ 5,112,841	$ (118,241)	$ 5,112,841	

*** Estimated**

Franklin County, TN Government
Schedule of Debt Payments
for Fiscal Year 2026-2027

GO Bonds

Loan Name	Authorized & Unissued	Amount Outstanding at 6/30/26	Payment Fund	Principal Due in FY 2026-27	Interest Due in FY 2026-27	Total Debt Service for FY 2026-27
Jail Expansion Bond & Misc. Equip Dec 2017	-	$ 4,105,000	Gen. Debt	$ 515,000	$ 150,450	$ 665,450
Jail Expansion Bond Series June 2017	-	4,080,000	Gen. Debt	630,000	122,150	752,150
Judicial Ctr Refund 1 Bonds -- Series 2017	-	860,000	Gen. Debt	60,000	26,056	86,056
County TRANE Efficiency Bonds --2023	-	3,575,000	Gen. Debt	130,000	159,300	289,300
School GO Bond -- Series 2019	-	39,730,000	Gen. Debt - Educ	1,620,000	1,336,269	2,956,269
*CON 12YR for Jail Expansion - Series 2019	-	920,000	Gen Debt	170,000	26,956	196,956
*CON 10YR for Co Fiber - Series 2025	-	415,000	Gen Debt	40,000	18,551	58,551
*CON 10YR for Hwy Equip - Series 2021	-	195,000	Hwy Fund	35,000	2,556	37,556
TOTAL GO BONDS	**$ -**	**$ 53,880,000**		**$ 3,200,000**	**$ 1,842,288**	**$ 5,042,288**

State EESI Loan Program - Gen Debt Paying - School General Reimbursing

Loan Name	Authorized & Unissued	Amount Outstanding at 6/30/26	Payment Fund	Principal Due in FY 2026-27	Interest Due in FY 2026-27	Total Debt Service for FY 2026-27
School EESI State Loan-- 2023 ($2,508,981)	-	2,161,209.00	GP School	175,752.00	10,356.00	186,108.00
TOTAL OTHER LOAN	**$ -**	**$ 2,161,209.00**		**$ 175,752.00**	**$ 10,356.00**	**$ 186,108.00**

Debt Service by Fund

	Principal	Interest	Total
General Debt Service Fund	$ 3,165,000	$ 1,839,732	$ 5,004,732
Education Debt Service Fund **Closing Fund**	0	0	0
General Fund	0	0	0
Highway/Public Works Fund	35,000	2,556	37,556
School GP Fund	175,752	10,356	186,108
School Federal Projects Fund	-	-	-
	$ 3,375,752	**$ 1,852,644**	**$ 5,228,396**

Debt Service By Function

	Principal	Interest	Total
Public Safety	$ 1,457,775	$ 471,116	$ 1,928,890
Public Health	33,630	9,824	43,454
Education	1,795,752	1,346,625	3,142,377
Highway	48,596	6,528	55,124
Administration	40,000	18,551	58,551
	$ 3,375,752	**$ 1,852,644**	**$ 5,228,396**

Notes:

Per Capita Debt Ratios 2024

O/S Debt	$1,395.82
Gross Direct Debt	1,395.82
Net Direct Debt	1,255.20
Total Net Overlapping Debt	123.23
Overall Net Debt	1,378.43

Population (Source: US Bureau of Census)

	Franklin Co	Tennessee
2017 US Census	41,623	6,714,748
2018 US Census	41,935	6,778,180
2019 US Census	42,208	6,830,325
2020 US Census	42,845	6,927,904
2021 US Census - Estimated	43,196	6,965,740
2022 US Census - Estimated	44,119	7,062,217
2023 US Census - Estimated	44,654	7,148,304

Debt Ratios 2024

	Assessed Value	Est. Actual Value
O/S Debt To	3.67%	0.99%
Net Direct Debt to	3.30%	0.89%
Total Net Overlapping Debt to	0.32%	0.09%
Overall Net Debt to	3.63%	0.98%

Current Financial Rating Aa2 (Moody's Rating

Schedule of Budgeted Debt Payments
Fiscal Year 2026/27
Franklin County, TN

General Debt Service Fund # 151

Date of Payment	Description	Principal	Interest	Total Payment	Debt Type
11/1/2026	School Series 2019	$ -	$ 668,134	$ 668,134	GO Bond
11/1/2026	Co TRANE 2023 Bond	$ -	$ 79,650	$ 79,650	15 YR GO Bond
11/1/2026	Co Fiber 2025 CON	$ -	$ 9,275	$ 9,275	10 YR Capital Outlay Note
12/1/2026	Jail Bonds 12/17 Series	$ -	$ 75,225	$ 75,225	GO Bond
12/1/2026	Jail Bonds 6/17 Series	$ -	$ 61,075	$ 61,075	GO Bond
12/1/2026	Jud Ctr 1 Refund 17 Series	$ -	$ 13,028	$ 13,028	GO Bond
12/1/2026	Jail Expansion 2019 Series	$ -	$ 13,478	$ 13,478	12 YR Capital Note
5/1/2027	School Series 2019	$ 1,620,000	$ 668,134	$ 2,288,134	GO Bond
5/1/2027	Co TRANE 2023 Bond	$ 130,000	$ 79,650	$ 209,650	15 YR GO Bond
5/1/2027	Co Fiber Connectivity 2025	$ 40,000	$ 9,275	$ 49,275	10 YR Capital Outlay Note
6/1/2027	Jail Bonds 12/17 Series	$ 515,000	$ 75,225	$ 590,225	GO Bond
6/1/2027	Jail Bonds 6/17 Series	$ 630,000	$ 61,075	$ 691,075	GO Bond
6/1/2027	Jud Ctr 1 Refund 17 Series	$ 60,000	$ 13,028	$ 73,028	GO Bond
6/1/2027	Jail Expansion 2019 Series	$ 170,000	$ 13,478	$ 183,478	12 YR Capital Note
	Total Gen Debt	**$ 3,165,000**	**$ 1,839,732**	**$ 5,004,732**	

Highway Fund # 131

Date of Payment	Description	Principal	Interest	Total Payment	Bond Type
11/1/2026	Hwy Equip Note 2021	$ -	$ 1,278	$ 1,278	10 YR Capital Note
5/1/2027	Hwy Equip Note 2021	$ 35,000	$ 1,278	$ 36,278	10 YR Capital Note
	Total Highway	**$ 35,000**	**$ 2,556**	**$ 37,556**	

General Debt Service Fund # 151 reimbursed from the School General Fund # 141

7/1/2026	EESI Loan - TRANE/Excel	$ 14,646	$ 863	$ 15,509	Other Loan State EESI
8/1/2026	EESI Loan - TRANE/Excel	$ 14,646	$ 863	$ 15,509	Other Loan State EESI
9/1/2026	EESI Loan - TRANE/Excel	$ 14,646	$ 863	$ 15,509	Other Loan State EESI
10/1/2026	EESI Loan - TRANE/Excel	$ 14,646	$ 863	$ 15,509	Other Loan State EESI
11/1/2026	EESI Loan - TRANE/Excel	$ 14,646	$ 863	$ 15,509	Other Loan State EESI
12/1/2026	EESI Loan - TRANE/Excel	$ 14,646	$ 863	$ 15,509	Other Loan State EESI
1/1/2027	EESI Loan - TRANE/Excel	$ 14,646	$ 863	$ 15,509	Other Loan State EESI
2/1/2027	EESI Loan - TRANE/Excel	$ 14,646	$ 863	$ 15,509	Other Loan State EESI
3/1/2027	EESI Loan - TRANE/Excel	$ 14,646	$ 863	$ 15,509	Other Loan State EESI
4/1/2027	EESI Loan - TRANE/Excel	$ 14,646	$ 863	$ 15,509	Other Loan State EESI
5/1/2027	EESI Loan - TRANE/Excel	$ 14,646	$ 863	$ 15,509	Other Loan State EESI
6/1/2027	EESI Loan - TRANE/Excel	$ 14,646	$ 863	$ 15,509	Other Loan State EESI
	Total School General Fund	**$ 175,752**	**$ 10,356**	**$ 186,108**	

		2024-2025	2025-2026	2025-2026	2026-2027
		Actual	Amended	Estimated	Budgeted
101	**County General Revenues**				
40000	Local Taxes	$ 17,640,749	$ 18,211,841	$ 18,313,107	$ 18,788,323
41000	Licenses & Permits	473,404	443,448	443,055	449,000
42000	Fines, Forfeitures & Penalties	230,817	225,370	226,215	232,915
43000	Charges for Current Services	437,221	450,019	444,470	422,350
44000	Other Local Revenues	300,295	216,550	214,680	219,650
45000	Fees Received from County Officials	2,438,605	2,471,360	2,473,850	2,500,250
46000	State of Tennessee	4,272,657	5,714,491	4,073,252	5,827,136
47000	Federal Government	1,289,620	4,734,071	875,373	4,010,994
48000	Other Government & Citizens	655,793	1,037,240	1,005,595	309,481
49000	Other Sources	10,606	65,665	66,677	14,206
	Total Co General Fund Revenue Category Summary	**$ 27,749,767**	**$ 33,570,056**	**$ 28,136,274**	**$ 32,774,305**
101	**County General Expenditures**				
	General Government				
51100	County Commission	$ 417,343	$ 350,709	$ 322,224	$ 303,566
51220	Beer Board	1,616	2,375	2,375	2,375
51300	County Mayor	218,312	239,408	230,444	247,525
51400	County Attorney	18,000	19,200	19,200	19,200
51500	Election Commission	305,127	383,056	382,371	426,670
51600	Register of Deeds	393,700	458,243	431,868	463,264
51720	Planning	218,885	253,681	244,335	266,833
51800	County Buildings	1,475,712	1,889,195	1,776,782	2,032,455
51900	Other General Administration - IT	425,293	684,534	622,534	458,950
51910	Preservation of Records	314	6,371	6,371	6,325
	Finance				
52300	Property Assessor	597,873	733,894	733,744	793,398
52400	County Trustee	410,157	437,767	430,645	461,873
52500	County Clerk	560,278	581,743	571,212	808,907
52900	Finance Department	1,018,497	1,090,957	1,087,931	1,142,593
	Administration of Justice				
53100	Circuit Court	1,117,311	1,146,655	1,146,044	1,251,345
53300	General Sessions Court	367,690	405,235	396,865	421,910
53400	Chancery Court	323,961	370,130	361,564	394,326
53500	Juvenile Court	155,396	173,940	171,445	181,759
53700	Judicial Commissioners	332,278	362,848	361,235	399,629
53900	Other Administration of Justice	259,491	216,787	196,035	246,943
53910	Probation Services	196,175	209,883	207,497	220,334
53920	Courtroom Security	83,965	-	-	-

		2024-2025	2025-2026	2025-2026	2026-2027
		Actual	Amended	Estimated	Budgeted
53930	Victims Assistance Programs	16,637	19,500	19,500	20,000
	Public Safety				
54110	Sheriff's Department	5,332,991	5,881,405	5,707,583	6,293,586
54160	Administration of the Sex Offender	22,973	33,071	28,740	33,071
54210	Jail	3,588,766	3,836,025	3,678,739	3,904,000
54230	Community Reentry Program	341,039	460,336	442,629	430,769
54240	Juvenile Services	10,666	30,000	30,000	30,000
54410	Civil Defense	196,231	223,746	218,823	232,627
54420	Rescue Squad	51,495	84,569	75,725	50,000
54490	Consolidated Communications	1,195,507	1,313,802	1,249,916	1,426,097
54610	County Coroner	54,606	57,500	56,500	57,500
54710	Public Safety Grants	937,357	276,418	265,023	30,069
54900	Other Public Safety Grants	-	40,000	40,000	-
	Public Health & Welfare				
55110	Local Health Center	27,499	33,093	25,208	43,908
55120	Rabies & Animal Control	327,250	305,124	296,012	323,015
55130	Ambulance Service	627,500	653,625	653,625	678,642
55190	Other Local Health Services	86,096	259,797	259,797	266,176
55390	Appropriation to State	29,771	29,771	29,771	29,771
55510	General Welfare Assistance	17,775	17,775	17,775	17,775
55590	Other Local Welfare Services	-	152,039	132,875	245,181
55731	Litter Control	102,954	130,830	103,780	136,976
55739	Other Waste Collections	55,033	60,389	58,425	63,574
55900	Other Public Health & Welfare	41,178	538,908	361,684	256,167
	Social, Cultural & Recreational				
56300	Senior Citizen's Assistance	38,280	42,050	42,050	42,050
56700	Parks and Fair Boards	39,895	144,678	44,678	358,985
56900	Other Social, Cultural & Recreational	-	35,000	35,000	-
	Agricultural & Natural Resources				
57100	Agriculture Extension	136,287	241,777	193,684	236,918
57500	Soil Conservation	114,012	125,600	125,600	130,863
	Other Operations				
58120	Industrial Development	67,881	142,559	110,587	146,317
58190	Other Economic & Community Development	739,325	1,647,736	202,046	1,588,612
58220	Airport	247,543	265,272	265,272	-
58300	Veterans Services	122,000	153,122	147,667	141,698
58400	Other Charges	1,144,798	1,359,685	1,334,360	1,401,000
58831	American Rescue Plan Act Grant # 1	-	100,000	51,408	48,572
58833	American Rescue Plan Act Grant # 3	240,993	4,180,461	2,516,805	1,765,971

		2024-2025	2025-2026	2025-2026	2026-2027
		Actual	Amended	Estimated	Budgeted
58836	American Rescue Plan Act Grant # 6	19,500	1,252,832	410,723	842,109
58842	American Rescue Plan Act Grant # B	595,248	33,490	33,490	-
90000	Capital Projects	758,692	1,911,517	379,586	1,845,858
	Total General Fund Department Exp Summary	**$ 26,225,152**	**$ 36,090,113**	**$ 29,347,807**	**$ 33,668,036**
112	**Crthouse/Jail Maint. Fund Revenues**				
40000	Local Taxes	$ 143,000	$ 165,000	$ 165,220	$ 165,000
	Total Crthouse Fund Revenue Category Summary	**$ 143,000**	**$ 165,000**	**$ 165,220**	**$ 165,000**
112	**Crthouse/Jail Maintenance Expenditures**				
58400	Other Charges	$ 1,398	$ 1,850	$ 1,850	$ 1,850
99100	Transfers Out	125,000	135,000	135,000	200,000
	Total Crthouse/Jail Fund Dept Exp Summary	**$ 126,398**	**$ 136,850**	**$ 136,850**	**$ 201,850**
115	**Library Revenues**				
40000	Local Taxes	$ 428,661	$ 534,114	$ 533,052	$ 536,410
41000	Licenses & Permits	1,633	1,800	1,960	1,800
43000	Charges for Current Services	6,849	7,750	6,625	7,750
44000	Other Local Revenues	10,826	7,655	7,555	10,455
46000	State of Tennessee	-	-	-	-
47000	Federal Government	1,757	9,714	10,050	5,000
48000	Other Government & Citizens	44,101	36,781	36,975	31,500
49000	Other Sources	-	-	-	-
	Total Library Fund Revenue Category Summary	**$ 493,827**	**$ 597,814**	**$ 596,217**	**$ 592,915**
115	**Library Expenditures**				
56500	Libraries	$ 501,903	$ 570,270	$ 548,632	$ 583,067
58400	Other Charges	51,368	52,518	53,712	55,525
91150	Social, Cultural & Recreational Projects	-	-	-	-
99100	Transfers Out	3,000	3,000	3,000	3,000
	Total Library Fund Department Exp Summary	**$ 556,271**	**$ 625,788**	**$ 605,344**	**$ 641,592**

		2024-2025	2025-2026	2025-2026	2026-2027
		Actual	Amended	Estimated	Budgeted
116	**Solid Waste Fund Revenue**				
40000	Local Taxes	$ 3,119,258	$ 3,215,561	$ 3,200,700	$ 3,110,164
41000	Licenses & Permits	17,149	13,460	17,650	13,000
43000	Charges for Current Services	150,052	142,200	140,800	161,000
44000	Other Local Revenues	308,391	252,325	275,000	275,000
46000	State of Tennessee	265,732	278,297	153,000	153,000
47000	Federal Government	-	-	-	-
49000	Other Sources	-	18,560	18,776	-
	Total Solid Waste Fund Rev Category Summary	**$ 3,860,582**	**$ 3,920,403**	**$ 3,805,926**	**$ 3,712,164**
116	**Solid Waste/Sanitation Fund Expenditures**				
55720	Sanitation Education/Information	$ 2,934	$ 4,400	$ 3,800	$ 4,400
55732	Convenience Centers	629,987	598,468	588,560	595,956
55733	Transfer Stations	2,322,177	2,803,317	2,560,842	2,853,906
55770	Post-Closure Care Cost	1,560	17,500	12,000	17,500
58400	Other Charges	147,963	160,478	157,949	173,825
99100	Transfers Out	3,803	3,803	3,803	3,803
	Total Solid Waste Fund Department Exp Summary	**$ 3,108,424**	**$ 3,587,966**	**$ 3,326,954**	**$ 3,649,390**
120	**Local Purpose Fund Revenue**				
40000	Local Taxes	$ 912,520	$ 911,075	$ 890,502	$ 885,415
41000	Licenses & Permits	21,232	22,500	21,300	21,300
49000	Other Sources	-	-	-	-
	Total Local Purpose Fund Rev Category Summary	**$ 933,752**	**$ 933,575**	**$ 911,802**	**$ 906,715**
120	**Local Purpose(Rural Fire) Fund**				
54310	Fire Prevention & Control	$ 724,278	$ 797,500	$ 797,500	$ 1,358,500
58400	Other Charges	10,864	13,000	13,000	21,500
	Total Local Purpose Fund Dept Exp Summary	**$ 735,142**	**$ 810,500**	**$ 810,500**	**$ 1,380,000**

		2024-2025	2025-2026	2025-2026	2026-2027
		Actual	Amended	Estimated	Budgeted
122	**Drug Fund Revenues**				
42000	Fines, Forfeitures & Penalties	$ 20,118	$ 32,250	$ 32,250	$ 32,250
44000	Other Local Revenues	-	10,050	10,050	10,050
47000	Federal Government	29,080	4,000	4,000	4,000
48000	Other Government & Citizens	1,000	300	300	300
49000	Other Sources	76,987	8,705	8,705	-
	Total Drug Fund Revenue Category Summary	**$ 127,185**	**$ 55,305**	**$ 55,305**	**$ 46,600**
122	**Drug Control Fund**				
54150	Drug Enforcement	$ 107,427	$ 56,275	$ 53,450	$ 54,275
58400	Other Charges	538	700	700	700
	Total Drug Control Fund Dept Exp Summary	**$ 107,965**	**$ 56,975**	**$ 54,150**	**$ 54,975**
131	**Highway Fund Revenues**				
40000	Local Taxes	$ 1,421,688	$ 1,500,859	$ 1,485,190	$ 1,515,231
41000	Licenses & Permits	4,718	6,000	4,300	4,800
43000	Charges for Current Services	20,664	21,000	40,000	20,000
44000	Other Local Revenues	8,963	8,100	9,250	10,250
46000	State of Tennessee	3,827,640	3,823,011	3,768,687	3,764,054
47000	Federal Government	-	140,426	140,425	260,146
48000	Other Governments	-	-	-	-
49000	Other Sources	15,356	29,033	29,033	-
	Total Highway Fund Revenue Category Summary	**$ 5,299,029**	**$ 5,528,429**	**$ 5,476,885**	**$ 5,574,481**
131	**Highway Fund Expenditures**				
61000	Administration	$ 420,886	$ 463,830	$ 446,488	$ 509,550
62000	Highway & Bridge Maintenance	1,044,130	1,311,860	1,151,804	1,520,281
63100	Operation & Maintenance of Equipment	298,747	381,140	348,695	389,120
63400	Quarry Operations	368,863	443,387	342,850	552,840
65000	Other Charges	209,123	257,850	245,425	294,750
68000	Capital Outlay	2,728,675	3,293,014	3,219,317	2,734,680
82100	Principal on Debt	30,000	35,000	35,000	35,000
82200	Interest on Debt	3,409	3,016	3,016	2,557
99100	Transfers Out	3,803	7,403	7,403	7,403
	Total Highway Fund Department Exp Summary	**$ 5,107,636**	**$ 6,196,498**	**$ 5,799,998**	**$ 6,046,181**

		2024-2025	2025-2026	2025-2026	2026-2027
		Actual	Amended	Estimated	Budgeted
141	**School General Fund Revenues**	**Actual**	**Original**	**Amended**	**Budgeted**
40000	Local Taxes	$ 18,567,506	$ 18,494,381	$ 18,738,935	$ 18,504,535
41000	Licenses & Permits	43,664	62,160	32,432	62,160
43000	Charges for Current Services	256,102	305,200	305,423	305,000
44000	Other Local Revenue	434,908	118,378	318,514	287,337
46000	State of Tennessee	37,211,423	37,160,444	37,570,289	37,013,424
47000	Federal Government	773,035	182,047	1,502,603	50,000
48000	Other Government & Citizens	518,377	29,749	97,749	-
49000	Other Sources	316,987	-	610,000	-
	Total School Gen Fund Rev Category Summary	**$ 58,122,002**	**$ 56,352,360**	**$ 59,175,945**	**$ 56,222,455**
141	**School General Fund Expenditures**				
	Instruction				
71100	Regular Instruction	$ 24,557,094	$ 24,962,417	$ 25,407,017	$ 25,822,331
71150	Alternative School	244,645	262,101	247,781	324,580
71200	Special Education Program	4,191,655	4,717,584	4,645,270	4,993,158
71300	Vocational Education Program	1,997,465	1,936,756	1,917,933	1,877,377
71400	Student Body Education Prog	852,480	851,163	851,163	929,109
	Support				
72110	Attendance	$ 256,404	$ 284,608	$ 311,084	$ 367,395
72120	Health Services	708,763	774,261	775,691	812,094
72130	Other Support Services	1,354,555	1,529,363	1,610,457	1,560,576
72210	Regular Instruction	1,509,769	1,647,998	1,662,414	1,745,407
72220	Special Educ Program	970,469	1,245,748	1,211,599	1,144,447
72230	Vocational Educ Prog	149,933	165,546	165,691	176,925
72250	Technology Department	1,703,973	1,223,508	1,219,934	1,295,175
72290	Other Programs (OPEB ARC)	132,274	210,000	210,000	210,000
72310	Board of Education	1,207,567	1,442,803	1,442,503	1,529,962
72320	Director of Schools	403,630	365,740	353,203	329,872
72410	Office of Principals	3,035,064	3,195,058	3,153,995	3,453,604
72510	Fiscal Services	11,561	11,561	11,561	11,561
72520	Human Resources	297,683	394,581	382,938	391,482
72610	Operation of Plant	3,830,415	4,313,237	3,979,150	4,368,313
72620	Maintenance of Plant	2,161,092	2,176,330	2,173,149	2,310,779
72710	Transportation	3,116,733	3,489,682	3,402,813	3,609,978
72810	Central & Other	133,622	153,226	153,226	164,666
	Non-Instructional				
73100	Food Service	$ 17,919	$ -	$ -	$ -
73300	Community Services	1,056,804	614,454	1,140,380	498,100
73400	Early Childhood Education	1,034,294	1,094,162	1,089,910	1,156,410

		2024-2025	2025-2026	2025-2026	2026-2027
		Actual	Amended	Estimated	Budgeted
	Capital Outlay & Debt Service				
76100	Capital Outlay	$ 1,182,896	$ 350,000	$ 350,000	$ 550,000
82130	Principal Debt Service	174,000	174,000	174,000	175,188
82230	Interest Debt Service	12,108	12,108	12,108	10,332
99100	Transfers Out	-	-	-	-
	Total School Gen Fund Exp Summary	**$ 56,304,867**	**$ 57,597,993**	**$ 58,054,969**	**$ 59,818,821**
142	**Federal Projects Fund Revenues**	**Actual**	**Original**	**Amended**	**Budgeted**
47000	Federal Government	$ 4,537,019	$ 3,326,293	$ 4,508,469	$ 3,347,411
49000	Other Sources	-	-	-	-
	Total Federal Projects Revenue Summary	**4,537,019**	**3,326,293**	**4,508,469**	**3,347,411**
142	**Federal Projects Fund Expenditures**				
	Instruction				
71100	Regular Instruction Program	$ 1,265,627	$ 1,235,931	$ 1,275,260	$ 1,212,059
71200	Special Education Program	919,354	968,272	1,243,132	1,007,241
71300	Vocational Education Program	121,030	77,300	126,911	72,156
	Support Services				
72120	Health Services	51,342	-	-	-
72130	Other Student Support	167,179	40,807	231,786	218,749
72210	Regular Instruction Program	748,783	473,088	855,608	335,217
72220	Special Education Program	353,285	298,823	542,700	330,028
72230	Vocational Education Program	7,297	5,000	5,000	5,000
72710	Transportation	177,988	227,072	227,072	166,961
76100	Regular Capital Outlay	725,062	-	-	-
	Other Uses				
99100	Transfers Out	-	-	610,000	-
	Total Federal Projects Expenditures Summary	**4,536,947**	**3,326,293**	**5,117,469**	**3,347,411**

		2024-2025	2025-2026	2025-2026	2026-2027
		Actual	Amended	Estimated	Budgeted
143	**Centralized Cafeteria Fund Revenues**	**Actual**	**Original**	**Amended**	**Budgeted**
43000	Charges for Current Services	$ 285,890	$ 307,107	$ 307,107	$ 296,000
44000	Other Local Revenue	108,242	43,784	43,784	43,784
46000	State of Tennessee	26,812	-	-	-
47000	Federal Government	3,049,163	3,739,371	3,739,371	4,303,493
48000	Other Sources	-	-	-	-
	Total Centralized Cafeteria Revenue Summary	**$ 3,470,107**	**$ 4,090,263**	**$ 4,090,263**	**$ 4,643,277**
143	**Centralized Cafeteria Fund Expenditures**				
73100	Food Service	$ 3,936,710	$ 4,799,758	$ 4,799,758	$ 5,050,202
	Total Centralized Cafeteria Dept Exp Summary	**$ 3,936,710**	**$ 4,799,758**	**$ 4,799,758**	**$ 5,050,202**
151	**General Debt Service Fund Revenues**				
40000	Local Taxes	$ 4,329,404	$ 4,423,157	$ 4,423,157	$ 4,519,958
41000	Licenses & Permits	3,792	8,000	3,900	8,000
44000	Other Local Revenues	2,013,286	1,900,000	1,900,000	1,900,000
48000	Other Governments & Citizens	186,108	186,108	186,108	185,520
49000	Other Sources	125,000	135,000	135,000	200,000
	Total Gen Debt Service Rev Category Summary	**$ 6,657,590**	**$ 6,652,265**	**$ 6,648,165**	**$ 6,813,478**
151	**General Government Debt Service**				
82100	Principal on Debt	$ 3,016,084	$ 3,194,876	$ 3,194,876	$ 3,340,752
82200	Interest on Debt	2,119,828	1,993,868	1,993,868	1,850,092
82300	Other Debt Charges	81,157	95,200	95,200	105,200
99000	Other Uses	-	-	-	-
	Total General Debt Service Fund Exp Summary	**$ 5,217,069**	**$ 5,283,944**	**$ 5,283,944**	**$ 5,296,044**

Account No.	Account Description	2024-2025 Actual	2025-2026 Amended	2025-2026 Estimated	2026-2027 Proposed	FURTHER EXPLANATION
Fund #101						
	Estimated Revenues and Other Sources					
40000	**LOCAL TAXES**					
40100	**County Property Taxes**					
40110	Current Property Tax	$ 15,775,109	$ 16,563,609	$ 16,565,000	$ 16,861,648	**Represents $0.9781**
40120	Trustee's Collections - Prior Year	318,967	381,000	381,000	380,000	**(+$0.0100)**
40125	Trustee's Collections - Bankruptcy	402	400	-	50	
40130	Circuit/Clerk & Master Collections - Prior Year	350,920	175,500	173,510	300,000	
40140	Interest and Penalty	61,004	75,200	75,200	75,000	
40161	Payments in Lieu of Taxes - TVA	4,909	5,000	5,000	5,000	
40162	Payments in Lieu of Taxes - Local Utilities	51,043	53,125	53,125	53,125	
40163	Payments in Lieu of Taxes - Other	22,590	17,525	19,500	20,000	
40200	**COUNTY LOCAL OPTION TAXES**					
40250	Litigation Tax - General	118,676	40,650	140,650	140,000	
40270	Business Tax	603,141	584,210	584,500	620,000	
40275	Mixed Drink Tax - Local	69,749	82,740	82,740	80,000	
40300	**STATUTORY LOCAL TAXES**					
40320	Bank Excise Tax	109,029	94,762	94,762	98,000	
40330	Wholesale Beer Tax	154,713	137,620	137,620	155,000	
40390	Other Statutory Local Taxes	497	500	500	500	
	TOTAL LOCAL TAXES	**$ 17,640,749**	**$ 18,211,841**	**$ 18,313,107**	**$ 18,788,323**	
41000	**LICENSES AND PERMITS**					
41100	**Licenses**					
41140	Cable TV Franchise	$ 63,695	$ 66,900	$ 66,900	$ 67,000	
41500	**Permits**					
41510	Beer Permits	5,029	6,168	6,155	6,000	
41520	Building Permits	371,976	368,380	370,000	375,000	
41590	Other Permits	32,704	2,000	-	1,000	
	TOTAL LICENSES AND PERMITS	**$ 473,404**	**$ 443,448**	**$ 443,055**	**$ 449,000**	
42000	**FINES, FORFEITURES AND PENALTIES**					
42100	**Circuit Court**					
42110	Fines	$ 14,687	$ 5,050	$ 5,050	$ 5,050	
42120	Officers Costs	18,081	12,800	12,800	16,000	
42141	Drug Court Fees	1,307	2,000	810	1,000	
42150	Jail Fees	4,603	3,500	4,060	3,500	
42180	DUI Treatment Fines	805	1,000	930	1,000	
42190	Data Entry Fee - Circuit Court	2,282	2,500	2,670	2,500	
42191	Courtroom Security Fee	107	100	125	125	
42192	Victims Assistance Assessments	1,586	2,000	2,510	2,500	
42300	**General Sessions Court**					
42310	Fines	42,128	43,600	43,600	44,000	
42311	Fines for Littering	-	50	140	150	
42320	Officers Costs	68,177	72,800	72,800	73,000	
42330	Game and Fish Fines	2,346	2,000	2,400	2,500	
42341	Drug Court Fees	6,353	6,400	7,320	7,320	
42350	Jail Fees	15,661	15,300	17,200	17,000	
42380	DUI Treatment Fines	7,574	6,400	7,710	7,000	
42390	Data Entry Fee - General Sessions Court	9,970	13,830	13,830	13,500	
42391	Courtroom Security Fee	1,168	1,150	1,220	1,200	
42392	Victims Assistance Assessments	23,938	23,950	22,200	24,000	
42400	**Juvenile Court**					
42410	Fines	242	200	720	700	
42420	Officers Costs	2,397	2,500	2,200	2,500	
42490	Data Entry Fee - Juvenile Court	1,440	1,500	1,300	1,500	
42491	Courtroom Security Fee - Juvenile Court	88	70	70	70	
42500	**Chancery Court**					
42520	Officers Costs	475	370	650	500	
42530	Data Entry Fee - Chancery Court	5,402	6,300	3,900	6,300	
42600	**Other Courts - In County**					
42990	Other Fines, Forfeitures & Penalties	-	-	-	-	
	TOTAL FINES, FORFEITURES & PENALTIES	**$ 230,817**	**$ 225,370**	**$ 226,215**	**$ 232,915**	
43000	**CHARGES FOR CURRENT SERVICES**					
43100	**General Service Charges**					
43190	Other General Service Charges	$ 112,068	$ 142,719	$ 142,720	$ 100,000	State Contract Litter St. Routes
43300	**Fees**					
43350	Copy Fees	$ -	$ 50	$ -	$ 50	
43366	Greenbelt Application Late	500	500	150	500	
43370	Telephone Commissions	44,364	48,000	41,700	45,000	Inmate Phones
43383	Additional Fees - Titling and Registration	45,424	46,000	46,000	46,000	
43392	Data Processing Fees - Register	16,948	15,000	17,850	17,000	
43393	Probation Fees	192,574	172,300	172,300	188,000	
43394	Data Processing Fees - Sheriff	3,394	3,250	3,575	3,500	
43395	Sex Offender Registration Fee - Sheriff	8,120	8,550	7,150	8,500	
43396	Data Processing Fees - County Clerk	4,773	5,000	4,375	5,000	
43399	Vehicle Insurance Coverage & Reinstatement Fees	9,055	8,650	8,650	8,800	
	TOTAL CHARGES FOR CURRENT SERVICES	**$ 437,221**	**$ 450,019**	**$ 444,470**	**$ 422,350**	

Franklin County, TN | FY 2026-2027 Budget

County General Fund # 101

Fund #101

Account No.	Account Description	2024-2025 Actual	2025-2026 Amended	2025-2026 Estimated	2026-2027 Proposed	FURTHER EXPLANATION
44000	**OTHER LOCAL REVENUES**					
44100	**Recurring Items**					
44110	Investment Income	$ 117,318	$ 125,000	$ 125,000	$ 125,000	
44120	Lease/Rentals	43,500	44,000	45,450	44,000	SCHRA, TN Rehab, TN Environ
44131	Commissary Sales	18,122	13,100	13,100	20,000	Sheriff Commissary
44140	Sale of Maps	-	50	-	50	
44145	Sale of Recycled Materials	-	100	-	100	
44170	Miscellaneous Refunds	6,148	10,000	10,000	7,500	St Inmate
44500	**Nonrecurring Items**					
44530	Sale of Equipment	2,050	-	305	-	
44540	Sale of Property	73,091	-	-	-	
44570	Contributions and Gifts	17,298	4,300	3,800	3,000	
44990	Other Local Revenues	4,846	7,000	650	7,000	Unclaimed Property, Misc & Ins Dividend
44990	Other Local Revenues - Beach	840	-	375	-	Dry Creek Beach Receipts
44990	Other Local Revenues - Farmers Mkt	-	-	2,500	-	Farmers Mkt Pavilion Rental
44990	Other Local Revenues - Beer Board Fines	5,000	-	-	-	Beer Board Fines
44990	Other Local Revenues - SMTAP	12,061	13,000	13,500	13,000	Pavilion Receipts
44990	Other Local Revenues - Project Preservation	21	-	-	-	Project Preservation Receipts
	TOTAL OTHER LOCAL REVENUES	**$ 300,295**	**$ 216,550**	**$ 214,680**	**$ 219,650**	
45000	**FEES RECEIVED FROM COUNTY OFFICIALS**					
45500	**Fees in Lieu of Salary**					
45510	County Clerk	$ 486,765	$ 492,000	$ 492,500	$ 490,000	
45520	Circuit Court Clerk	166,260	160,000	160,000	160,000	
45540	General Sessions Court Clerk	264,506	298,000	298,500	295,000	
45550	Clerk and Master	183,792	144,100	144,500	199,250	
45560	Juvenile Court Clerk	27,672	27,000	27,000	27,000	
45580	Register	280,237	303,100	303,000	300,000	
45590	Sheriff	28,886	27,000	28,200	29,000	
45610	Trustee	1,000,487	1,020,160	1,020,150	1,000,000	
	TOTAL FEES REC'D FROM COUNTY OFFICIALS	**$ 2,438,605**	**$ 2,471,360**	**$ 2,473,850**	**$ 2,500,250**	
46000	**STATE OF TENNESSEE**					
46100	**General Government Grants**					
46110	Juvenile Services Program	$ 9,000	$ 9,000	$ 9,000	$ 9,000	
46210	Law Enforcement Training Program	95,400	64,300	64,300	30,400	
46240	School Resource Officers Grants	835,400	825,000	825,000	825,000	SRO Grant
46290	Other Public Safety Grants	701,177	-	-	-	
46310	Health Department Programs	84,986	259,797	259,797	259,797	DGA Contract (100%)
46400	**Public Works Grants**					
46430	Litter Program	-	34,600	41,615	35,000	about 20%
46800	**Other State Revenues**					
46835	Vehicle Certificate of Title Fees	9,033	9,400	9,400	9,400	Co Clerk fee reserved for equipment/supplies
46840	Alcoholic Beverage Tax	115,182	120,000	115,300	120,000	
46845	Opioid Settlement Funds	152,468	107,475	107,475	105,000	
46851	State Revenue Sharing - TVA	1,389,576	1,554,050	1,554,050	1,550,000	TVA
46852	State Revenue Sharing - Telecommunications	64,961	67,000	62,000	67,000	
46855	State Shared Sports Gaming	52,699	50,500	55,020	55,000	
46915	Contracted Prisoner Boarding	498,668	848,600	848,600	850,000	
46960	Registrar's Salary Supplement	15,164	15,164	15,164	15,164	
46980	Other State Grants - Archives	300	-	-	-	Project Preservation -St Library/Archives Grant
46980	Other State Grants - AEMIF	10,724	1,654	1,654	-	
46980	Other State Grants - AOCG	49,998	-	-	-	Admin Court Security Grant 100%
46980	Other State Grants - Brownfield	81,615	485,152	19,989	485,163	Brownfield Grants
46980	Other State Grants - COTEG	-	14,376	9,000	-	
46980	Other State Grants - ECDSD (a)	-	22,650	4,705	88,837	
46980	Other State Grants - ECDSD (b)	70,891	1,155,075	-	1,155,075	
46980	Other State Grants - Life Line 135, Opioid 148, Est Coal 130	-	-	-	166,300	Prev Coalition Grants (130, 135 & 148)
46980	Other State Grants - TN250	-	35,000	35,000	-	
46990	Other State Revenues - InvestPrep Grant	-	34,698	34,698	-	Invest Prep Grant (70/30) ID Board
46990	Other State Revenues	35,415	1,000	1,485	1,000	
	TOTAL STATE OF TENNESSEE	**$ 4,272,657**	**$ 5,714,491**	**$ 4,073,252**	**$ 5,827,136**	
47000	**FEDERAL GOVERNMENT**					
47100	**Federal Through State**					
47170	Appalachian Regional Commission	$ 46,266	$ -	$ -	$ -	
47180	Community Development Grant	345,280	53,120	48,465	-	Fire Truck Huntland
47220	Civil Defense Reimbursement	39,093	38,850	37,138	37,138	
47235	Homeland Security Grants	41,931	-	-	-	Homeland Security Grant 100%
47401	American Rescue Plan Act Grant #1 - BBAND 58831	-	100,000	-	100,000	
47403	American Rescue Plan Act Grant #3 - TDEC 58833	-	3,737,963	329,292	3,408,672	TDEC Grant
47404	American Rescue Plan Act Grant #4 - BBAND 91190	252,792	186,090	-	186,090	Broadband Connectivity
47407	American Rescue Plan Act Grant B - Health	184,863	-	-	-	Health ARPA Grant
47590	Other Federal through State - AIRPT	65,523	265,272	265,282	-	
47590	Other Federal through State - CYBER	-	131,284	69,000	62,284	
47590	Other Federal through State - DRIVE	4,966	50,000	-	50,000	
47590	Other Federal through State - DRIVE YR2	-	12,976	12,976	13,000	
47590	Other Federal through State - SBC	-	100,000	100,000	100,000	
47590	Other Federal through State - USDA	304,821	50,000	4,705	45,295	Rural ECDSD Federal

Franklin County, TN **FY 2026-2027 Budget**

County General Fund # 101

Fund #101

Account No.	Account Description	2024-2025 Actual	2025-2026 Amended	2025-2026 Estimated	2026-2027 Proposed	FURTHER EXPLANATION
47600	**Direct Federal**					
47680	Forest Service	-	1,515	1,515	1,515	
47990	Other Direct Federal Revenue	4,085	7,000	7,000	7,000	Inmate Social Sec & Meth OT
	TOTAL FEDERAL GOVERNMENT	**$ 1,289,620**	**$ 4,734,071**	**$ 875,373**	**$ 4,010,994**	
48000	**OTHER GOVERNMENTS & CITIZENS**					
48100	**Other Governments**					
48130	Contributions	$ 461,821	$ 244,032	$ 244,032	$ 194,481	E-911, Cities PPA& Animal Control, VTAID
48600	**Citizens & Groups**					
48610	Donations	$ 45,460	$ 504,100	$ 505,900	$ -	VTAID, Proj Presv, Anim Ctrl
48990	Other	55,248	203,108	190,133	50,000	BOE for SRO, Cell Phones/Software
48991	Opioid Settlement Funds - Past Remediation	93,264	86,000	65,530	65,000	
	TOTAL OTHER GOVERNMENTS & CITIZENS	**$ 655,793**	**$ 1,037,240**	**$ 1,005,595**	**$ 309,481**	
	TOTAL ESTIMATED REVENUES	**$ 27,739,161**	**$ 33,504,391**	**$ 28,069,597**	**$ 32,760,099**	
49000	**OTHER SOURCES**					
49600	Proceeds From Sale of Capital Assets	$ -	$ 51,459	$ 52,471	$ -	
49800	Transfers In	10,606	14,206	14,206	14,206	Library $3K, Hwy $3,803 & Solid Waste $3,803
	TOTAL OTHER SOURCES	**$ 10,606**	**$ 65,665**	**$ 66,677**	**$ 14,206**	
	TOTAL EST. REVENUES & OTHER SOURCES	**$ 27,749,767**	**$ 33,570,056**	**$ 28,136,274**	**$ 32,774,305**	
Estimated Expenditures						
51100	**COUNTY COMMISSION**					**COLA 3.5%**
191	Board & Committee Fees	$ 67,759	$ 73,000	$ 70,000	$ 100,000	Adopted new Rate for County Commissioners $500
	Total Salary Expense	**$ 67,759**	**$ 73,000**	**$ 70,000**	**$ 100,000**	
201	Social Security	3,962	4,100	4,100	4,100	
204	Pensions	366	445	445	445	
207	Medical Insurance	201	300	300	300	
210	Unemployment Compensation	1	21	21	21	
212	Employer Medicare Liability	980	1,059	1,059	1,450	
	Total Benefit Expense	**$ 5,510**	**$ 5,925**	**$ 5,925**	**$ 6,316**	
305	Audit Services	18,821	20,500	20,500	20,500	Based on Census Data
320	Dues & Memberships	13,711	16,642	16,642	16,650	SCTDD, TCCA, TCSA & SCHRA
330	Operating Lease Payments	3,308	4,100	4,100	4,100	KMBS Copier Lease
331	Legal Services	1,726	12,858	5,000	15,000	
332	Legal Notices, Recording, & Court Cost	5,018	11,184	10,300	11,000	Some Reimbursed through Grants
355	Travel	1,970	5,000	4,000	5,000	Per diems, Mileage & Lodging, Etc **New Co Comm Requirements**
399	Other Contracted Services	4,500	5,000	2,500	5,000	Meeting Manager & Misc
	Total Contract Expense	**$ 49,054**	**$ 75,284**	**$ 63,042**	**$ 77,250**	
435	Office Supplies	7,630	13,000	12,000	13,000	Includes copy/printer paper for all
	Total Supply Expense	**$ 7,630**	**$ 13,000**	**$ 12,000**	**$ 13,000**	
509	Refunds	91,416	71,500	71,500	5,000	Bldg. permits, tax refunds, etc.
524	In Service/Staff Development	1,200	2,000	1,000	2,000	Registrations & Contract Staff Development
540	Tax Relief Program	75,853	85,000	80,000	85,000	Elderly low-income/Disabled Veterans
599	Other Charges	25,236	15,000	15,000	15,000	E-911 Sign Maint & Misc
599	Other Charges - DPTSP	92,505	-	-	-	
599	Other Charges - Fair	1,181	10,000	3,757	-	Franklin County Fair - Balance Carries
	Total Other Expense	**$ 287,390**	**$ 183,500**	**$ 171,257**	**$ 107,000**	
	TOTAL COUNTY COMMISSION	**$ 417,343**	**$ 350,709**	**$ 322,224**	**$ 303,566**	
51220	**BEER BOARD**					
332	Legal Notices	$ 1,508	$ 2,000	$ 2,000	$ 2,000	Advertising
355	Travel	-	25	25	25	Per diems, Mileage & Lodging, Etc
	Total Contract Expense	**$ 1,508**	**$ 2,025**	**$ 2,025**	**$ 2,025**	
599	Other Charges	108	350	350	350	Background Checks
	Total Other Expense	**$ 108**	**$ 350**	**$ 350**	**$ 350**	
	TOTAL BEER BOARD	**$ 1,616**	**$ 2,375**	**$ 2,375**	**$ 2,375**	
51300	**COUNTY MAYOR**					
101	County Official	$ 113,940	$ 117,357	$ 117,357	$ 120,443	Elected - State Mandated 3%
103	Assistant(s)	51,580	53,370	53,370	55,237	1 position FT
186	Longevity	360	420	420	480	1 employee
	Total Salary Expense	**$ 165,880**	**$ 171,147**	**$ 171,147**	**$ 176,160**	
201	Social Security	10,177	10,646	10,646	10,957	
204	Pensions	12,472	15,401	15,401	17,387	TCRS From 9.84%
206	Life Insurance	94	134	134	134	
207	Medical Insurance	17,852	22,648	18,800	25,071	8.97% Increase Jan 1
210	Unemployment Compensation	20	42	20	42	2 FT
212	Employer Medicare Liability	2,380	2,491	2,491	2,564	
299	Other Fringe Benefits	200	500	200	500	
	Total Benefit Expense	**$ 43,195**	**$ 51,861**	**$ 47,691**	**$ 56,655**	

Account No.	Account Description	2024-2025 Actual	2025-2026 Amended	2025-2026 Estimated	2026-2027 Proposed	FURTHER EXPLANATION
Fund #101						
307	Communication	33	60	60	60	
320	Dues & Memberships	2,178	2,396	2,396	2,400	TACM
330	Operating Lease Payments	1,718	2,500	-	-	KMBS Lease Copier
348	Postal Charges	83	100	100	100	
355	Travel	161	1,900	1,900	1,900	Per diems, Mileage & Lodging, Etc
	Total Contract Expense	**$ 4,173**	**$ 6,956**	**$ 4,456**	**$ 4,460**	
425	Gasoline	980	2,000	1,500	1,700	Moved from ID Board
435	Office Supplies	675	2,294	500	2,500	
	Total Supply Expense	**$ 1,655**	**$ 4,294**	**$ 2,000**	**$ 4,200**	
508	Premium on Surety Bonds	-	50	50	50	2 Notaries
524	In Service/Staff Development	130	1,000	1,000	1,000	Registrations & Contracted Staff Development
599	Other Charges	3,279	4,100	4,100	5,000	
	Total Other Expense	**$ 3,409**	**$ 5,150**	**$ 5,150**	**$ 6,050**	
	TOTAL COUNTY MAYOR	**$ 218,312**	**$ 239,408**	**$ 230,444**	**$ 247,525**	
51400	**COUNTY ATTORNEY**					
320	Dues & Memberships	$ -	$ 200	$ 200	$ 200	TCAA
331	Legal Services	18,000	18,000	18,000	18,000	$1,500 Monthly Retainer
355	Travel	-	700	700	700	
	Total Contract Expense	**$ 18,000**	**$ 18,900**	**$ 18,900**	**$ 18,900**	
524	In Service/Staff Development	-	300	300	300	TCAA Conference
	Total Other Expense	**$ -**	**$ 300**	**$ 300**	**$ 300**	
	TOTAL COUNTY ATTORNEY	**$ 18,000**	**$ 19,200**	**$ 19,200**	**$ 19,200**	
51500	**ELECTION COMMISSION**					
101	County Official	$ 88,784	$ 91,447	$ 91,447	$ 93,852	Elected - State Mandated 3%
106	Deputy	32,168	46,880	46,880	48,520	1 position
184	Educational Incentive -- Co. Official/Admin. Officer	950	950	950	950	1 employee
186	Longevity	1,200	1,200	1,200	1,200	employee
187	Overtime Pay	7,398	15,930	15,930	15,930	# Elections this fiscal year
189	Other Salaries & Wages	18,884	20,675	20,675	41,699	part time
192	Election Commission	3,043	4,000	4,000	3,043	
193	Election Workers	59,330	70,520	70,520	70,520	# Elections this fiscal year ask Margaret
	Total Salary Expense	**$ 211,757**	**$ 251,602**	**$ 251,602**	**$ 275,714**	
201	Social Security	12,717	15,571	15,571	17,125	
204	Pensions	7,292	14,079	14,079	19,947	TCRS From 9.84%
206	Life Insurance	70	94	94	94	
207	Medical Insurance	14,630	18,945	18,945	20,550	8.97% Increase Jan 1
210	Unemployment Compensation	156	183	183	183	
212	Employer Medicare Liability	3,041	3,642	3,642	4,005	
299	Other Fringe Benefits	300	500	500	500	3 emp.
	Total Benefit Expense	**$ 38,206**	**$ 53,013**	**$ 53,013**	**$ 62,404**	
307	Communication	501	1,025	1,025	1,025	
317	Data Processing Services	15,677	19,377	19,377	26,177	Microvote and Embry
330	Operating Lease Payments	3,179	3,800	3,800	3,800	KMBS Copier Lease
332	Legal Notices, Recording, & Court Cost	20,515	23,000	23,000	25,000	PPB long ballots
334	Maintenance Agreements	1,050	1,100	1,100	1,150	Kardveyor
336	Maintenance & Repair -- Equipment	-	180	180	600	
348	Postal Charges	5,437	7,000	7,000	6,000	
349	Printing, Stationary & Forms	3,864	5,210	5,210	5,000	
355	Travel	756	1,010	1,010	2,000	Per diems, Mileage & Lodging, Etc
399	Other Contracted Services	-	8,140	8,090	8,200	2 maintenance techs.
	Total Contract Expense	**$ 50,979**	**$ 69,842**	**$ 69,792**	**$ 78,952**	
435	Office Supplies	3,752	4,000	3,625	4,000	
499	Other Supplies & Materials	309	2,000	1,740	2,000	
	Total Supply Expense	**$ 4,061**	**$ 6,000**	**$ 5,365**	**$ 6,000**	
524	In Service/Staff Development	100	100	100	100	Registrations & Contracted Staff Development
599	Other Charges	24	-	-	1,000	Voting Machine Disposal, Notary Bonds & Misc
	Total Other Expense	**$ 124**	**$ 100**	**$ 100**	**$ 1,100**	
799	Other Capital Outlay - TECH	-	2,500	2,500	2,500	Technology Grant
	Total Capital Expense	**$ -**	**$ 2,500**	**$ 2,500**	**$ 2,500**	
	TOTAL ELECTION COMMISSION	**$ 305,127**	**$ 383,056**	**$ 382,371**	**$ 426,670**	
51600	**REGISTER OF DEEDS**					
101	County Official	$ 98,649	$ 101,608	$ 101,608	$ 104,280	Elected - State Mandated 3%
106	Deputy(ies)	167,338	173,178	173,178	179,239	4 positions
185	Educational Incentive -- Other County Employees	1,800	1,900	1,900	1,900	2 employees
186	Longevity	1,200	1,500	1,500	960	3 employees
	Total Salary Expense	**$ 268,987**	**$ 278,186**	**$ 278,186**	**$ 286,379**	
201	Social Security	16,201	17,297	17,297	17,805	
204	Pensions	20,177	25,031	25,031	28,264	TCRS 9.84%
206	Life Insurance	234	234	234	234	
207	Medical Insurance	36,011	46,410	37,885	51,375	8.97% Increase Jan 1
210	Unemployment Compensation	84	85	85	85	
212	Employer Medicare Liability	3,789	4,045	4,045	4,164	
299	Other Fringe Benefits	800	800	800	800	4 employees
	Total Benefit Expense	**$ 77,296**	**$ 93,902**	**$ 85,377**	**$ 102,728**	

Account No.	Account Description	2024-2025 Actual	2025-2026 Amended	2025-2026 Estimated	2026-2027 Proposed	FURTHER EXPLANATION
Fund #101						
307	Communication	857	1,165	1,165	1,200	
317	Data Processing Services	19,513	25,000	21,000	25,000	Offset by DP revenue
320	Dues & Memberships	994	1,050	1,050	1,067	COAT(INCR), TRA, MTRA
330	Operating Lease Payments	3,601	4,390	4,390	4,390	KMBS Copier & Postage Machine Lease
348	Postal Charges	1,000	1,000	1,000	1,000	
355	Travel	2,785	2,150	3,000	2,150	Per diems, Mileage & Lodging, Etc
399	Other Contracted Services	9,815	21,000	8,000	21,000	Microfilming, Rebinding & Plat Scanning - Adding the Thank A Veteran Program
	Total Contract Expense	**$ 38,565**	**$ 55,755**	**$ 39,605**	**$ 55,807**	
435	Office Supplies	7,472	9,200	7,500	9,200	
	Total Supply Expense	**$ 7,472**	**$ 9,200**	**$ 7,500**	**$ 9,200**	
524	In Service/Staff Development	1,380	2,600	2,600	2,600	Registrations & Contracted Staff Development
599	Other Charges	-	100	100	50	
	Total Other Expense	**$ 1,380**	**$ 2,700**	**$ 2,700**	**$ 2,650**	
799	Other Capital Outlay	-	18,500	18,500	6,500	Books & Shelving (using 12 books per mo, increase from 5 last yr)
	Total Capital Expense	**$ -**	**$ 18,500**	**$ 18,500**	**$ 6,500**	
	TOTAL REGISTER OF DEEDS	**$ 393,700**	**$ 458,243**	**$ 431,868**	**$ 463,264**	
51720	**PLANNING & ZONING**					
103	Assistant(s)	$ 41,714	$ 46,814	$ 46,814	$ 48,452	1 FT position
105	Supervisor/Director	77,530	80,244	80,244	83,052	Appointed - Salary
106	Deputy	49,820	51,574	51,574	53,379	1 FT position
185	Educational Incentive -- Other County Employees	950	950	950	950	1 employee
186	Longevity	1,200	1,200	1,200	1,200	1 employee
	Total Salary Expense	**$ 171,214**	**$ 180,781**	**$ 180,781**	**$ 187,033**	
201	Social Security	10,581	11,246	11,246	11,633	
204	Pensions	11,853	16,274	16,274	18,467	TCRS 9.84%
206	Life Insurance	136	140	140	140	
207	Medical Insurance	11,268	27,846	18,950	30,825	8.97% Increase Jan 1
210	Unemployment Compensation	84	64	64	64	
212	Employer Medicare Liability	2,474	2,630	2,630	2,721	
299	Other Fringe Benefits	600	600	600	600	3 employees
	Total Benefit Expense	**$ 36,996**	**$ 58,800**	**$ 49,904**	**$ 64,450**	
307	Communication	-	-	-	-	
320	Dues and Memberships	-	150	150	150	TNAFPM
330	Operating Lease Payments	2,397	2,350	2,350	2,400	KMBS Copier Maintenance Lease (got rid of fax and printer cost)
332	Legal Notices, Recording & Court Cost	2,392	2,600	2,600	3,000	Cost Increase/ More public notices
334	Maintenance Agreement (Software)	1,510	2,200	2,200	2,500	ESRI (GIS) Incremental Yearly increase
338	Maintenance & Repair -- Vehicle	36	500	500	500	County Vehicle needs engine work
348	Postal Charges	757	750	750	1,200	
355	Travel	-	500	500	500	Per diems, Mileage & Lodging, TNAFPM Conference & Mandated Training
	Total Contract Expense	**$ 7,092**	**$ 9,050**	**$ 9,050**	**$ 10,250**	
425	Gasoline	394	1,200	1,200	1,200	Cost Increase
435	Office Supplies	1,390	1,600	1,600	1,600	
	Total Supply Expense	**$ 1,784**	**$ 2,800**	**$ 2,800**	**$ 2,800**	
508	Premiums on Corporate Surety Bonds	-	100	100	100	Notary Bonds
524	In Service/Staff Development	100	100	100	100	Registrations & Contracted Staff Development ESRI/GIS, TN Mandated Training TNAFPM Conference
599	Other Charges	-	100	100	100	Notary Application Fee
	Total Other Expense	**$ 100**	**$ 300**	**$ 300**	**$ 300**	
799	Other Capital Outlay	1,699	1,950	1,500	2,000	Non-Supply Items
	Total Capital Expense	**$ 1,699**	**$ 1,950**	**$ 1,500**	**$ 2,000**	
	TOTAL PLANNING & ZONING	**$ 218,885**	**$ 253,681**	**$ 244,335**	**$ 266,833**	
51800	**COUNTY BUILDINGS**					
105	Supervisor/Director	$ 42,809	$ 46,500	$ 46,500	$ 56,485	Appointed - Hourly
166	Custodial Personnel	215,333	232,967	232,967	241,121	7 positions
167	Maintenance Personnel	111,006	156,000	156,000	166,625	3 positions (Moved Position 1 from Jail)
169	Part-Time Personnel	17,848	25,311	17,000	26,196	1 position
186	Longevity	4,980	3,900	3,900	5,640	7 employees
187	Overtime	-	800	800	800	
189	Other Salaries & Wages	134	8,150	8,150	5,000	Hrs Paid During Holiday/Admin above RegularHrs
	Total Salary Expense	**$ 392,110**	**$ 473,628**	**$ 465,317**	**$ 501,868**	
201	Social Security	23,743	30,060	30,060	31,258	
204	Pensions	26,266	43,505	43,505	49,625	TCRS 9.84%
206	Life Insurance	445	515	515	515	
207	Medical Insurance	77,528	91,102	90,000	113,025	8.97% Increase Jan 1
210	Unemployment Compensation	235	254	254	254	
212	Employer Medicare Liability	5,564	7,030	7,030	7,310	
299	Other Fringe Benefits	2,000	2,300	2,300	2,300	11.5 employees
	Total Benefit Expense	**$ 135,781**	**$ 174,767**	**$ 173,665**	**$ 204,288**	
307	Communication	56,873	81,000	80,000	80,000	**Estimate these**
321	Engineering Services	-	8,000	-	8,000	
334	Maintenance Agreement	82,102	120,000	108,000	110,000	ISP (Comcast/United), Elevator & Others

Fund #101

Account No.	Account Description	2024-2025 Actual	2025-2026 Amended	2025-2026 Estimated	2026-2027 Proposed	FURTHER EXPLANATION
335	Maintenance & Repair -- Buildings	57,426	150,000	125,000	150,000	JCI Sprinkler & Fire Systems, HVAC, Fire Ext, Etc
336	Maintenance & Repair -- Equipment	2,761	26,000	12,000	26,000	
338	Maintenance & Repair -- Vehicles	1,277	2,000	2,000	2,000	Routine maint & tire replacement
347	Pest Control	12,825	15,000	15,000	15,000	Co Wide Annual Bid Item
359	Disposal Services	31,998	30,000	40,000	40,000	Most County locations
399	Other Contracted Services	41,902	50,000	45,000	50,000	TRM & Andrews Tech
	Total Contract Expense	**$ 287,164**	**$ 482,000**	**$ 427,000**	**$ 481,000**	
410	Custodial Supplies	26,033	41,000	41,000	43,000	
425	Gasoline	2,414	2,800	2,800	2,800	
451	Uniforms	1,080	2,500	1,500	2,500	
452	Utilities	548,520	600,000	560,000	680,000	
499	Other Supplies/Materials	6,242	10,000	10,000	10,000	
	Total Supply Expense	**$ 584,289**	**$ 656,300**	**$ 615,300**	**$ 738,300**	
599	Other Charges	4,593	4,500	3,500	5,000	
	Total Other Expense	**$ 4,593**	**$ 4,500**	**$ 3,500**	**$ 5,000**	
717	Maintenance Equipment	-	2,000	2,000	2,000	
790	Other Equipment - SAFE	8,900	-	-		TNRMT Safety Grant
799	Other Capital Outlay	62,875	96,000	90,000	100,000	Unexpected Building Exp during the year
	Total Capital Expense	**$ 71,775**	**$ 98,000**	**$ 92,000**	**$ 102,000**	
	TOTAL COUNTY BUILDINGS	**$ 1,475,712**	**$ 1,889,195**	**$ 1,776,782**	**$ 2,032,455**	
51900	**Other General Administration - IT**					
307	Communication	$ 504	$ 1,500	$ 500	$ 800	Verizon & Long Dist
334	Maintenance Agreement	1,298	10,000	4,000	5,000	Webhosting, Subscriptions & Other
399	Other Contracted Services	246,347	403,600	433,600	440,000	Contracted Services, Offsite-Server Backup, Email Hosting, Archive & Email Continuity
	Total Contract Expense	**$ 248,149**	**$ 415,100**	**$ 438,100**	**$ 445,800**	
471	Software	75,224	85,000	-	-	Security Software - more user license
	Total Supply Expense	**$ 75,224**	**$ 85,000**	**$ -**	**$ -**	
599	Other Charges	-	400	400	400	Misc Charges
	Total Other Expense	**$ -**	**$ 400**	**$ 400**	**$ 400**	
709	Data Processing Equipment	8,420	12,750	12,750	12,750	Departments Misc that County Maintains
790	Other Equipment - 52500	-	40,000	40,000	-	Co Clerk Reserve
799	Other Capital Outlay - CYBER Grant	93,500	131,284	131,284	-	State Cyber Security Grant
	Total Capital Expense	**$ 101,920**	**$ 184,034**	**$ 184,034**	**$ 12,750**	
	Total Other General Administration - IT	**$ 425,293**	**$ 684,534**	**$ 622,534**	**$ 458,950**	
51910	**Preservation of Records**					
499	Other Supplies & Materials	$ 314	$ 6,371	$ 6,371	$ 6,325	**Preservation Grant & Donations**
	Total Supply Expense	$ 314	$ 6,371	$ 6,371	$ 6,325	
	Total Preservation of Records	**$ 314**	**$ 6,371**	**$ 6,371**	**$ 6,325**	
52300	**PROPERTY ASSESSOR**					
101	County Official	$ 98,649	$ 101,608	$ 101,608	$ 104,280	Elected - State Mandated 3%
106	Deputy(ies)	300,694	355,000	355,000	370,130	8 positions
169	Part-time Employees	-	-	-	-	
185	Educational Incentive -- Other County Employees	950	1,800	1,800	1,800	2 employees
186	Longevity	-	300	300	660	2 employees
191	Board & Committee Fees	5,775	5,800	5,800	5,800	Board of Equalization
	Total Salary Expense	**$ 406,068**	**$ 464,508**	**$ 464,508**	**$ 482,670**	
201	Social Security	24,558	29,061	29,061	30,025	
204	Pensions	24,329	40,300	40,300	47,094	TCRS 9.84%
206	Life Insurance	359	421	421	421	
207	Medical Insurance	65,320	81,500	81,500	92,475	8.97% Increase Jan 1
210	Unemployment Compensation	213	190	190	190	
212	Employer Medicare Liability	5,775	6,796	6,796	7,022	
299	Other Fringe Benefits	1,200	1,600	1,600	1,600	8 employees
	Total Benefit Expense	**$ 121,754**	**$ 159,868**	**$ 159,868**	**$ 178,827**	
309	Contracts with Gov't Agencies	19,280	32,000	32,000	42,000	Comptroller of Treasury & Divn of Property Assessments
312	Contracts with Private Agencies	20,340	32,600	32,600	25,000	PPR & Consultants - Increase in Audits
320	Dues & Memberships	1,800	2,178	2,178	2,400	TAA
330	Operating Lease Payments	4,653	5,500	5,500	5,500	KMBS Copier Lease
331	Legal Services	-	-	-	16,000	
332	Legal Notices, Recording & Court Cost	340	600	600	600	Herald Chronicle Increase in Rates
334	Maintenance Agreement	4,184	4,475	4,475	2,800	ESRI & MTR
337	Maintenance & Repair -- Office Equipment	1,000	-	-	-	
338	Maintenance & Repair -- Vehicles	-	3,000	3,000	3,000	New Tires & Maintenance
348	Postal Charges	7,814	9,115	9,115	12,750	Increase in Rates
355	Travel	1,862	4,350	4,350	4,000	Per diems, Mileage & Lodging, Etc Increase in Training - New Staff Appraisal Certifications
	Total Contract Expense	**$ 61,273**	**$ 93,818**	**$ 93,818**	**$ 114,050**	
425	Gasoline	1,393	2,200	2,200	3,000	
435	Office Supplies	3,393	5,500	5,500	6,000	
	Total Supply Expense	**$ 4,786**	**$ 7,700**	**$ 7,700**	**$ 9,000**	

Fund #101 Account No.	Account Description	2024-2025 Actual	2025-2026 Amended	2025-2026 Estimated	2026-2027 Proposed	FURTHER EXPLANATION
508	Premium on Surety Bonds	200	200	50	350	Notary Bonds - 5
524	In Service/Staff Development	715	2,500	2,500	2,500	Registrations & Contracted Staff Development
599	Other Charges	662	300	300	1,000	
	Total Other Expense	**$ 1,577**	**$ 3,000**	**$ 2,850**	**$ 3,850**	
719	Office Equipment	2,415	5,000	5,000	5,000	
	Total Capital Expense	**$ 2,415**	**$ 5,000**	**$ 5,000**	**$ 5,000**	
	TOTAL PROPERTY ASSESSOR	**$ 597,873**	**$ 733,894**	**$ 733,744**	**$ 793,398**	
52400	**COUNTY TRUSTEE**					
101	County Official	$ 98,649	$ 101,608	$ 101,608	$ 104,280	Elected - State Mandated 3%
106	Deputy(ies)	165,605	173,276	173,256	182,634	4 positions
185	Educational Incentive -- Other County Employees	950	1,800	1,800	3,500	4 employees
186	Longevity	840	1,440	1,440	1,920	4 employees
189	Other Salaries & Wages	20	-	-	1,500	
	Total Salary Expense	**$ 266,064**	**$ 278,124**	**$ 278,104**	**$ 293,834**	
201	Social Security	15,878	17,529	16,730	18,267	
204	Pensions	20,021	25,367	24,935	28,999	TCRS 9.84%
206	Life Insurance	234	234	234	234	
207	Medical Insurance	45,014	47,360	47,360	51,375	8.97% Increase Jan 1
210	Unemployment Compensation	84	91	91	91	
212	Employer Medicare Liability	3,713	4,099	3,925	4,272	
299	Other Fringe Benefits	800	800	800	800	4 employees
	Total Benefit Expense	**$ 85,744**	**$ 95,480**	**$ 94,075**	**$ 104,038**	
317	Data Processing Services	14,965	21,931	21,931	15,000	LGDPC
320	Dues & Memberships	1,004	1,500	1,033	1,500	COAT & MTTA
330	Operating Lease Payments	1,161	1,400	1,400	1,400	KMBS Copier Maint
348	Postage	13,869	15,732	15,732	17,000	Increase in Bills & Notices
355	Travel	104	3,000	1,610	4,000	Per diems, Mileage & Lodging, Etc
399	Other Contracted Services	6,654	9,000	6,700	10,000	Contracted Billing Increase
	Total Contract Expense	**$ 37,757**	**$ 52,563**	**$ 48,406**	**$ 48,900**	
435	Office Supplies	5,754	7,500	6,500	7,500	
	Total Supply Expense	**$ 5,754**	**$ 7,500**	**$ 6,500**	**$ 7,500**	
524	In Service/Staff Development	850	1,500	1,210	2,000	Registrations & Contracted Staff Development
599	Other Charges	371	600	600	600	Water Service, etc.
	Total Other Expense	**$ 1,221**	**$ 2,100**	**$ 1,810**	**$ 2,600**	
790	Other Equipment	13,617	2,000	1,750	5,000	New Printer/New Printers for stations
	Total Capital Outlay Expense	**$ 13,617**	**$ 2,000**	**$ 1,750**	**$ 5,000**	
	TOTAL COUNTY TRUSTEE	**$ 410,157**	**$ 437,767**	**$ 430,645**	**$ 461,873**	
52500	**COUNTY CLERK**					
101	County Official	$ 98,649	$ 101,608	$ 101,608	$ 104,280	Elected - State Mandated 3%
106	Deputy(ies)	272,137	264,785	256,000	377,553	8 FT Positions (-1)
169	Part Time Personnel	6,519	7,500	7,500	15,000	Increased - reduced 1 FT position FY23
185	Educational Incentive -- Other County Employees	2,850	4,550	4,550	4,650	5 employees
186	Longevity	2,220	2,400	2,400	1,980	4 employees
	Total Salary Expense	**$ 382,375**	**$ 380,843**	**$ 372,058**	**$ 503,463**	
201	Social Security	22,714	22,253	22,250	31,320	
204	Pensions	24,374	30,501	30,500	48,242	TCRS 9.84%
206	Life Insurance	355	422	422	422	
207	Medical Insurance	40,507	36,508	36,500	92,475	8.97% Increase Jan 1
210	Unemployment Compensation	174	194	194	194	
212	Employer Medicare Liability	5,376	5,306	5,300	7,325	
299	Other Fringe Benefits	1,400	1,500	1,500	1,700	8.5 Employees
	Total Benefit Expense	**$ 94,900**	**$ 96,684**	**$ 96,666**	**$ 181,678**	
307	Communication	382	825	425	500	
317	Data Processing Services	33,569	30,491	30,491	36,776	BIS
320	Dues & Memberships	1,159	1,400	1,400	940	COAT & CCA
330	Operating Lease Payments	3,199	3,500	3,500	3,500	KMBS Copier & Postage Machine Rental
348	Postal Charges	20,000	20,000	20,000	25,000	Postage**Additional Revenue Offset
355	Travel	951	3,000	1,200	5,000	Per diems, Mileage & Lodging, Etc added for Orientation
399	Other Contracted Services	180	5,000	5,000	5,000	microfilming, shredding
	Total Contract Expense	**$ 59,440**	**$ 64,216**	**$ 62,016**	**$ 76,716**	
435	Office Supplies	11,396	20,000	20,000	25,000	
	Total Supply Expense	**$ 11,396**	**$ 20,000**	**$ 20,000**	**$ 25,000**	
524	In Service/Staff Development	655	3,000	2,250	4,060	Registrations & Contracted Staff Development
599	Other Charges	1,117	2,000	2,000	2,000	Lexis Nexis & NADA Guide
	Total Other Expense	**$ 1,772**	**$ 5,000**	**$ 4,250**	**$ 6,060**	

Account No.	Account Description	2024-2025 Actual	2025-2026 Amended	2025-2026 Estimated	2026-2027 Proposed	FURTHER EXPLANATION
Fund #101						
709	Data Processing Equipment	10,395	-	-	990	router/24 switch w/travel (estimate)
790	Other Equipment	-	10,000	11,222	10,000	
799	Other Capital Outlay	-	5,000	5,000	5,000	Commission Books
	Total Capital Expense	**$ 10,395**	**$ 15,000**	**$ 16,222**	**$ 15,990**	
	TOTAL COUNTY CLERK	**$ 560,278**	**$ 581,743**	**$ 571,212**	**$ 808,907**	
52900	**FINANCE DEPARTMENT**					
105	Supervisor/Director	$ 98,649	$ 101,608	$ 101,608	$ 104,280	Appointed - Salary as Elected Fee Officials 3%
106	Deputy Director	72,230	74,758	74,758	77,375	1 position - Salary
119	Accountants/Bookkeepers	550,715	572,848	572,848	592,898	10 positions
184	Educational Incentive -- Co. Official/Admin. Officer	950	950	950	950	1 appointed official
185	Educational Incentive -- Other County Employees	5,600	8,150	8,150	8,350	9 employees
186	Longevity	7,140	7,800	7,800	8,820	11 employees
	Total Salary Expense	**$ 735,284**	**$ 766,114**	**$ 766,114**	**$ 792,673**	
201	Social Security	43,181	47,571	45,126	49,295	
204	Pensions	55,066	68,951	68,951	78,250	TCRS 9.84%
206	Life Insurance	522	562	622	562	
207	Medical Insurance	98,984	112,081	112,081	123,300	8.97% Increase Jan 1
210	Unemployment Compensation	252	255	252	255	
212	Employer Medicare Liability	10,099	11,143	10,555	11,529	
299	Other Fringe Benefits	2,400	2,400	2,400	2,400	
	Total Benefit Expense	**$ 210,504**	**$ 242,963**	**$ 239,987**	**$ 265,590**	
307	Communication	5,515	7,425	7,425	7,500	
317	Data Processing Services	27,770	29,080	29,080	29,500	LGDPC software updates Accounting, Fixed Assets, Payroll, Purchasing, Doc Archive - Increase
320	Dues & Memberships	694	730	730	730	TASBO, TGFOA, GFOA, SHRM, HRSHRM
330	Operating Lease Payments	6,280	6,300	6,300	6,800	KMBS Copier/Printers & Pitney lease
348	Postage	8,307	9,000	9,000	10,000	Pitney Bowes Postage
355	Travel	2,316	3,500	3,500	3,500	Per diems, Mileage & Lodging, Etc
399	Other Contracted Services	1,424	1,450	1,450	1,450	Doc. Shred, PO Box, Lock Box & Website
	Total Contract Expense	**$ 52,306**	**$ 57,485**	**$ 57,485**	**$ 59,480**	
435	Office Supplies	13,464	15,745	15,745	16,000	
	Total Supply Expense	**$ 13,464**	**$ 15,745**	**$ 15,745**	**$ 16,000**	
508	Premium on Surety Bonds	-	100	50	100	notary bonds - need to add 2 notaries
524	In Service/Staff Development	3,150	3,300	3,300	3,500	Registrations & Contracted Staff Development
599	Other Charges	2,194	3,500	3,500	3,500	Misc odd expenses - (The Herald, etc)
	Total Other Expense	**$ 5,344**	**$ 6,900**	**$ 6,850**	**$ 7,100**	
799	Other Capital Outlay	1,595	1,750	1,750	1,750	
	Total Capital Expense	**$ 1,595**	**$ 1,750**	**$ 1,750**	**$ 1,750**	
	TOTAL FINANCE DEPARTMENT	**$ 1,018,497**	**$ 1,090,957**	**$ 1,087,931**	**$ 1,142,593**	
53100	**CIRCUIT COURT**					
101	County Official	$ 98,649	$ 101,608	$ 101,608	$ 104,280	Elected - State Mandated 3%
106	Deputy(ies)	655,453	672,000	672,000	729,689	14 Positions
169	Part Time Personnel	10,859	16,000	16,000	15,000	Varies
185	Educational Incentive -- Other County Employees	4,750	3,800	3,800	3,800	4 Employees
186	Longevity	4,320	4,440	4,440	4,860	4 Employees
194	Jury & Witness Fees	14,511	8,880	8,880	10,000	
	Total Salary Expense	**$ 788,542**	**$ 806,728**	**$ 806,728**	**$ 867,629**	
201	Social Security	45,861	47,230	47,225	53,359	
204	Pensions	53,264	67,901	67,900	84,705	TCRS 9.84%
206	Life Insurance	690	702	702	702	
207	Medical Insurance	124,482	134,000	134,000	154,125	8.97% Increase Jan 1
210	Unemployment Compensation	344	401	400	331	
212	Employer Medicare Liability	10,884	11,218	11,215	12,479	
299	Other Fringe Benefits	3,100	3,000	2,900	3,000	16 employees
	Total Benefit Expense	**$ 238,625**	**$ 264,452**	**$ 264,342**	**$ 308,701**	
307	Communication	1,015	1,100	1,100	925	Long Distance
317	Data Processing Services	33,180	38,395	37,894	30,588	LGC Software & Hardware Maint
320	Dues & Memberships	1,049	1,100	1,100	1,122	COAT & MTSCCA
330	Operating Lease Payments	9,039	9,700	9,700	9,900	Xerox Copier & Pitney Machine Lease
332	Legal Notices, Recording & Court Cost	394	700	700	700	Grand Jury Ads
348	Postal Charges	9,099	10,000	10,000	10,000	
355	Travel	-	800	800	3,000	Per diems, Mileage & Lodging, Etc
399	Other Contracted Services	315	-	-	480	Accurint & TXT Signal
	Total Contract Expense	**$ 54,091**	**$ 61,795**	**$ 61,294**	**$ 56,715**	
432	Library Books & Media	772	1,050	1,050	1,050	TCA Updates
435	Office Supplies	9,053	11,080	11,080	12,000	
	Total Supply Expense	**$ 9,825**	**$ 12,130**	**$ 12,130**	**$ 13,050**	
508	Premium on Surety Bonds	100	100	100	100	Notary Bonds
524	In Service/Staff Development	600	500	500	3,500	Registrations & Contracted Staff Development
599	Other Charges	339	950	950	1,650	
	Total Other Expense	**$ 1,039**	**$ 1,550**	**$ 1,550**	**$ 5,250**	
709	Data Processing Equipment	25,189	-	-	-	
	Total Capital Expense	**$ 25,189**	**$ -**	**$ -**	**$ -**	
	TOTAL CIRCUIT COURT	**$ 1,117,311**	**$ 1,146,655**	**$ 1,146,044**	**$ 1,251,345**	

Account No.	Account Description	2024-2025 Actual	2025-2026 Amended	2025-2026 Estimated	2026-2027 Proposed	FURTHER EXPLANATION
Fund #101						
53300	**GENERAL SESSIONS COURT**					
101	County Official	$ 188,287	$ 193,747	$ 193,747	$ 198,978	Elected - State Mandated 2.7% increase
106	Deputy(ies)	100,537	104,229	104,200	107,691	2 positions
186	Longevity	1,140	1,260	1,260	1,380	2 employees
	Total Salary Expense	**$ 289,964**	**$ 299,236**	**$ 299,207**	**$ 308,049**	
201	Social Security	16,799	18,566	18,566	19,124	
204	Pensions	21,752	27,165	26,890	30,355	TCRS 9.84%
206	Life Insurance	140	141	141	141	
207	Medical Insurance	27,008	28,446	28,425	30,825	8.97% Increase Jan 1
210	Unemployment Compensation	42	43	43	43	
212	Employer Medicare Liability	4,159	4,342	4,342	4,473	
299	Other Fringe Benefits	400	400	400	400	
	Total Benefit Expense	**$ 70,300**	**$ 79,104**	**$ 78,808**	**$ 85,361**	
307	Communication	521	550	550	600	
320	Dues & Memberships	300	600	600	600	
330	Operating Lease Payments	1,491	4,400	4,400	4,500	KMBS Copier Lease
348	Postage	-	325	325	325	
355	Travel	1,801	2,000	2,000	2,000	Per diems, Mileage & Lodging, Etc
399	Other Contracted Services	-	14,045	6,000	15,500	Interpreter Services (moved from 54240)
	Total Contract Expense	**$ 4,113**	**$ 21,920**	**$ 13,875**	**$ 23,525**	
432	Library Books & Media	758	1,700	1,700	1,700	BLR, TAM, TCSA & Lexis Nexis
435	Office Supplies	1,251	1,800	1,800	1,800	
	Total Supply Expense	**$ 2,009**	**$ 3,500**	**$ 3,500**	**$ 3,500**	
524	In Service/Staff Development	755	775	775	775	Registrations & Contracted Staff Development
599	Other Charges	292	700	700	700	
	Total Other Expense	**$ 1,047**	**$ 1,475**	**$ 1,475**	**$ 1,475**	
790	Other Equipment	257	-	-	-	Cart & Smart TV for Court Activities
	Total Capital Expense	**$ 257**	**$ -**	**$ -**	**$ -**	
	TOTAL GENERAL SESSIONS COURT	**$ 367,690**	**$ 405,235**	**$ 396,865**	**$ 421,910**	
53400	**CHANCERY COURT**					
101	County Official	$ 98,649	$ 101,608	$ 101,608	$ 104,280	Elected - State Mandated 3%
106	Deputy	127,781	149,111	144,000	154,330	3 positions
185	Educational Incentive -- Other County Employees	-	1,700	1,700	2,550	3 employees
186	Longevity	900	1,020	1,020	1,140	2 employees
	Total Salary Expense	**$ 227,330**	**$ 253,439**	**$ 248,328**	**$ 262,300**	
201	Social Security	13,672	15,750	14,950	16,300	
204	Pensions	15,527	22,792	22,325	25,874	TCRS 9.84%
206	Life Insurance	172	188	188	188	
207	Medical Insurance	32,632	37,128	36,275	41,100	8.97% Increase Jan 1
210	Unemployment Compensation	105	85	85	85	
212	Employer Medicare Liability	3,197	3,684	3,500	3,812	
299	Other Fringe Benefits	600	600	600	600	3 employees
	Total Benefit Expense	**$ 65,905**	**$ 80,227**	**$ 77,923**	**$ 87,959**	
307	Communication	33	35	35	35	
317	Data Processing Services	16,291	17,580	17,580	23,470	LGC increase Software Maintenance & Backup Verification, 323 link Annual Support
320	Dues & Memberships	1,049	1,098	1,098	1,322	COAT & State Court Clerk Association
330	Operating Lease Payments	3,457	3,390	3,390	3,390	KMBS Copier & Pitney Machine Lease
332	Legal Notices	983	2,500	2,500	2,500	Annual Delinquent Notice
348	Postal Charges	2,500	2,750	2,750	3,000	Postage Rate Increase - Delinquent Notices
355	Travel	-	950	950	1,800	Per diems, Mileage & Lodging, Etc
399	Other Contracted Services	148	200	200	200	Bank Lock Box Rental & Website Domain
	Total Contract Expense	**$ 24,461**	**$ 28,503**	**$ 28,503**	**$ 35,717**	
432	Library Books & Media	900	2,000	1,000	2,000	Lexis Nexis/ Thompson
435	Office Supplies	2,921	3,300	3,300	3,500	
	Total Supply Expense	**$ 3,821**	**$ 5,300**	**$ 4,300**	**$ 5,500**	
508	Premium on Surety Bonds	-	100	100	100	Notary Bonds
524	In-Service Staff Development	700	850	700	850	COAT & CTAS
599	Other Charges	-	100	100	100	
	Total Other Expense	**$ 700**	**$ 1,050**	**$ 900**	**$ 1,050**	
790	Other Equipment	1,744	1,610	1,610	1,800	
	Total Capital Expense	**$ 1,744**	**$ 1,610**	**$ 1,610**	**$ 1,800**	
	TOTAL CHANCERY COURT	**$ 323,961**	**$ 370,130**	**$ 361,564**	**$ 394,326**	

Account No.	Account Description	2024-2025 Actual	2025-2026 Amended	2025-2026 Estimated	2026-2027 Proposed	FURTHER EXPLANATION
Fund #101						
53500	**JUVENILE COURT**					
103	Assistant	$ 60,305	$ 62,405	$ 62,405	$ 64,589	1 position
106	Deputy(ies)	54,811	62,000	62,000	64,170	1 position - HIRW Increase
186	Longevity	2,400	2,400	2,400	2,400	2 employees
	Total Salary Expense	**$ 117,516**	**$ 126,805**	**$ 126,805**	**$ 131,159**	
201	Social Security	6,410	7,887	7,140	8,157	
204	Pensions	8,834	11,413	11,413	12,948	TCRS 9.84%
206	Life Insurance	94	94	94	94	
207	Medical Insurance	18,006	18,954	18,950	20,550	8.97% Increase Jan 1
210	Unemployment Compensation	42	43	43	43	
212	Employer Medicare Liability	1,499	1,844	1,670	1,908	
299	Other Fringe Benefits	400	400	400	400	2 employees
	Total Benefit Expense	**$ 35,285**	**$ 40,635**	**$ 39,710**	**$ 44,099**	
307	Communication	-	600	200	600	
320	Dues & Memberships	-	300	180	300	
355	Travel	1,556	2,000	2,000	2,000	Per diems, Mileage & Lodging, Etc
	Total Contract Expense	**$ 1,556**	**$ 2,900**	**$ 2,380**	**$ 2,900**	
432	Library Books/Media	639	800	800	800	Lexis Nexis/ Thompson
435	Office Supplies	-	300	300	300	
499	Other Supplies & Materials	-	1,500	1,000	1,500	Drug Test Supplies
	Total Supply Expense	**$ 639**	**$ 2,600**	**$ 2,100**	**$ 2,600**	
524	In Service/Staff Development	400	900	400	900	Registrations & Contracted Staff Development
599	Other Charges	-	50	50	50	
	Total Other Expense	**$ 400**	**$ 950**	**$ 450**	**$ 950**	
799	Other Capital Outlay	-	50	-	50	
	Total Capital Expense	**$ -**	**$ 50**	**$ -**	**$ 50**	
	TOTAL JUVENILE COURT	**$ 155,396**	**$ 173,940**	**$ 171,445**	**$ 181,759**	
53700	**JUDICIAL COMMISSIONERS**					
101	Judicial Commissioners	$ 193,260	$ 200,024	$ 200,024	$ 207,025	4 salary positions
169	Part Time Personnel	59,906	68,000	68,000	85,000	5 positions
186	Longevity	2,280	2,400	2,400	2,520	3 employees
187	Overtime Pay	5,857	6,000	6,000	12,100	FT & PT
	Total Salary Expense	**$ 261,303**	**$ 276,424**	**$ 276,424**	**$ 306,645**	
201	Social Security	14,410	18,651	18,651	19,093	
204	Pensions	15,004	20,100	20,100	21,944	TCRS 9.84%
206	Life Insurance	187	188	188	188	
207	Medical Insurance	36,011	37,903	37,900	41,100	8.97% Increase Jan 1
210	Unemployment Compensation	178	194	185	169	
212	Employer Medicare Liability	3,585	4,362	4,362	4,465	
299	Other Fringe Benefits	800	1,300	1,200	1,300	9 Employees
	Total Benefit Expense	**$ 70,175**	**$ 82,699**	**$ 82,586**	**$ 88,259**	
320	Dues & Memberships	800	900	900	900	Jud Comm Assoc
330	Operating Lease Payments	-	-	-	-	KMBS Printer Lease - move to Sheriffs BG
355	Travel	-	800	-	1,900	Per diems, Mileage & Lodging, Etc
	Total Contract Expense	**$ 800**	**$ 1,700**	**$ 900**	**$ 2,800**	
435	Office Supplies	-	1,300	1,000	1,500	
	Total Supply Expense	**$ -**	**$ 1,300**	**$ 1,000**	**$ 1,500**	
524	In Service/Staff Development	-	400	-	400	Registrations & Contract Staff Development
599	Other Charges	-	25	25	25	
	Total Other Expense	**$ -**	**$ 425**	**$ 25**	**$ 425**	
790	Other Equipment		300	300	-	
	Total Capital Expense	**$ -**	**$ 300**	**$ 300**	**$ -**	
	TOTAL JUDICIAL COMMISSIONERS	**$ 332,278**	**$ 362,848**	**$ 361,235**	**$ 399,629**	
53900	**OTHER ADMINISTRATION OF JUSTICE GRANT**	**Family Crt**				**Safe Babies Grant Begin FY26**
105	Supervisor/Director	$ 57,605	$ 37,920	$ 37,920	$ 5,520	2 Co-Directors (Gen Sessions)
186	Longevity	300	-	-	-	1 Employee
189	Other Salaries & Wages	38,091	-	-	67,000	1 Position
	Total Salary Expense	**$ 95,996**	**$ 37,920**	**$ 37,920**	**$ 72,520**	
201	Social Security	5,834	2,351	2,125	4,572	
204	Pensions	7,063	3,407	3,402	16,732	TCRS 9.84%
206	Life Insurance	70	23	24	47	
207	Medical Insurance	18,006	5,736	5,700	10,275	8.97% Increase Jan 1
210	Unemployment Compensation	42	22	21	22	
212	Employer Medicare Liability	1,364	550	500	1,069	
299	Other Fringe Benefits	400	200	-	200	1 employee
	Total Benefit Expense	**$ 32,779**	**$ 12,289**	**$ 11,772**	**$ 32,917**	
307	Communication	894	1,500	1,000	500	
330	Lease/SBITA Payments	526	-	-	-	
348	Postal Charges	-	100	100	200	
355	Travel	-	500	500	1,500	Local Travel
358	Remittance of Revenue Collected	1,707	-	-	-	
399	Other Contracted Services	74,059	23,200	23,200	300	Printing & Publication
	Total Contract Expense	**$ 77,186**	**$ 25,300**	**$ 24,800**	**$ 2,500**	

Account No.	Account Description	2024-2025 Actual	2025-2026 Amended	2025-2026 Estimated	2026-2027 Proposed	FURTHER EXPLANATION
Fund #101						
499	Other Supplies & Materials	652	22,800	22,800	1,000	
	Total Supplies Expense	**$ 652**	**$ 22,800**	**$ 22,800**	**$ 1,000**	
524	In-Service Staff Development	-	5,047	5,050	4,500	Attended & Provided
599	Other Charges	419	-	-	19,480	specific assistance to participants
	Total Other Expense	**$ 419**	**$ 5,047**	**$ 5,050**	**$ 23,980**	
	TOTAL OTHER ADMIN OF JUSTICE	**$ 207,033**	**$ 103,356**	**$ 102,342**	**$ 132,917**	
53900	**OTHER ADMINISTRATION OF JUSTICE**					**Funded by Opioid Proceeds & Court Fees
189	Other Salaries & Wages	$ 27,851	$ 60,709	$ 59,923	$ 62,120	1 FT Court DV Advocate Added FY25
	Total Salary Expense	**$ 27,851**	**$ 60,709**	**$ 59,923**	**$ 62,120**	
201	Social Security	1,516	3,947	3,548	3,886	
204	Pensions	2,376	5,590	5,271	6,170	TCRS 9.84%
206	Life Insurance	16	47	43	47	
207	Medical Insurance	3,776	9,282	3,776	10,275	8.97% Increase Jan 1
210	Unemployment Compensation	21	22	21	22	
212	Employer Medicare Liability	354	923	830	909	
299	Other Fringe Benefits	-	200	200	200	
	Total Benefit Expense	**$ 8,058**	**$ 20,012**	**$ 13,688**	**$ 21,509**	
307	Communications	-	660	550	748	
320	Dues & Memberships	-	100	100	100	TN-CEDV
355	Travel	-	1,200	702	1,000	Per diems, Mileage & Lodging, Etc.
399	Other Contracted Services	2,445	800	-	-	
	Total Contract Expense	**$ 2,445**	**$ 2,760**	**$ 1,352**	**$ 1,848**	
499	Other Supplies & Materials	-	1,000	940	1,000	
	Total Supplies Expense	**$ -**	**$ 1,000**	**$ 940**	**$ 1,000**	
524	InService Staff Development	-	1,100	735	500	Registrations & Contracted Staff Development
599	Other Charges	1,104	1,700	1,730	50	
	Total Other Expense	**$ 1,104**	**$ 2,800**	**$ 2,465**	**$ 550**	
	TOTAL OTHER ADMINISTRATION OF JUSTICE GRANT	**$ 39,458**	**$ 87,281**	**$ 78,368**	**$ 87,027**	
53900	**OTHER ADMINISTRATION OF JUSTICE**					
399	Other Contracted Services - AEMIF	$ 13,000	$ 24,650	$ 14,000	$ 27,000	Court Ordered Indigent Monitoring
	TOTAL OTHER ADMIN OF JUSTICE GRANT	**$ 13,000**	**$ 24,650**	**$ 14,000**	**$ 27,000**	
53900	**OTHER ADMINISTRATION OF JUSTICE**					
399	Other Contracted Services	$ -	$ 1,500	$ 1,325	$ -	Crt Order Mental Health Exams (State Expense FY26)
	TOTAL OTHER ADMINISTRATION OF JUSTICE	**$ -**	**$ 1,500**	**$ 1,325**	**$ -**	
53910	**PROBATION SERVICES**					
105	Supervisor/Director	$ 55,151	$ 57,072	$ 57,072	$ 59,069	Appointed
106	Deputies	85,262	88,250	88,250	91,339	2 Positions
186	Longevity	1,320	1,740	1,740	1,920	3 employees
	Total Salary Expense	**$ 141,733**	**$ 147,062**	**$ 147,062**	**$ 152,328**	
201	Social Security	8,649	9,155	9,000	9,482	
204	Pensions	10,664	13,249	13,249	15,052	TCRS 9.84%
206	Life Insurance	140	141	141	141	
207	Medical Insurance	27,008	28,416	28,415	30,825	8.97% Increase Jan 1
210	Unemployment Compensation	63	64	64	64	
212	Employer Medicare Liability	2,023	2,141	2,141	2,217	
299	Other Fringe Benefits	600	600	600	600	3 employees
	Total Benefit Expense	**$ 49,147**	**$ 53,766**	**$ 53,610**	**$ 58,381**	
307	Communication	17	75	25	75	
330	Operating Lease Payments	1,109	1,150	1,150	1,150	KMBS Copier Lease
399	Other Contracted Services	1,404	1,500	1,500	1,500	Probation Software Contract
	Total Contract Expense	**$ 2,530**	**$ 2,725**	**$ 2,675**	**$ 2,725**	
413	Drugs & Medical Supplies	-	2,500	1,500	2,500	
435	Office Supplies	2,765	2,930	2,500	3,500	
	Total Supply Expense	**$ 2,765**	**$ 5,430**	**$ 4,000**	**$ 6,000**	
599	Other Charges	-	150	150	150	
	Total Other Expense	**$ -**	**$ 150**	**$ 150**	**$ 150**	
790	Other Equipment	-	750	-	750	
	Total Capital Expense	**$ -**	**$ 750**	**$ -**	**$ 750**	
	TOTAL PROBATION SERVICES	**$ 196,175**	**$ 209,883**	**$ 207,497**	**$ 220,334**	
53920	**COURTROOM SECURITY**					
799	Other Capital Outlay	$ 83,965	$ -	$ -	$ -	AOJ Grant 100%
	TOTAL COURTROOM SECURITY	**$ 83,965**	**$ -**	**$ -**	**$ -**	
53930	**VICTIMS ASSISTANCE PROGRAMS**					
358	Remittance of Revenues Collected	$ 16,637	$ 19,500	$ 19,500	$ 20,000	Fee Offset by 100% Court Revenue
	TOTAL VICTIMS ASSISTANCE PROGRAMS	**$ 16,637**	**$ 19,500**	**$ 19,500**	**$ 20,000**	

Account No.	Account Description	2024-2025 Actual	2025-2026 Amended	2025-2026 Estimated	2026-2027 Proposed	FURTHER EXPLANATION
Fund #101						
54110	**SHERIFF'S DEPARTMENT**					
101	County Official	$ 108,514	$ 111,769	$ 111,769	$ 114,708	Elected - State Mandated 3%
103	Assistant(s)	82,528	86,358	86,358	89,471	1 position (salary 83.17%)
106	Deputy(ies)	843,999	927,350	912,000	979,792	17 positions (4 Corp/13 Dep) Budgeted
108	Investigator(s)	446,212	469,612	469,612	485,769	7 positions (5 Invest, 1 Sgt & 1 Lt)
109	Captains	149,873	155,118	155,118	160,547	2 salary positions
115	Sergeants	316,127	302,290	290,000	344,309	5 positions
119	Accountants	99,812	103,596	103,596	107,222	2 positions
138	Instructional Computer Personnel	52,110	53,811	53,811	55,694	1 position
140	Salary Supplements	109,447	81,700	78,800	47,800	TSA, ROCIC, IA of Arson, TRC, TCFBINNA, NASRO, NTOA, TLEEA, Educational, SRO
142	Mechanic	46,863	54,871	48,500	56,791	1 position
160	Guards (Courthouse Security)	317,647	345,600	330,000	411,643	3 FT position (1 Sgt), PT varies
169	Part Time Personnel	33,618	35,700	20,000	54,500	PT positions vary
170	School Resource Officer	734,490	745,024	745,000	744,150	13 positions (1 Supervisor)
185	Educational Incentive - Other County Employee	950	1,800	1,800	2,850	3 position
186	Longevity	21,180	23,220	23,220	24,300	32 employees
187	Overtime Pay	170,438	100,000	100,000	145,000	
189	Other Salaries & Wages	78,815	86,000	86,000	75,000	Hrs Paid During Holiday/Admin above RegularHrs
	Total Salary Expense	**$ 3,612,623**	**$ 3,683,820**	**$ 3,615,584**	**$ 3,899,546**	
201	Social Security	216,988	225,439	218,000	243,009	
204	Pensions	241,016	300,035	290,000	357,401	TCRS 9.84%
206	Life Insurance	2,375	2,481	2,481	2,481	
207	Medical Insurance	378,947	423,161	420,000	542,931	8.97% Increase Jan 1
210	Unemployment Compensation	1,436	1,828	1,828	1,828	
212	Employer Medicare Liability	51,003	55,062	51,250	56,833	
299	Other Fringe Benefits	11,000	10,700	10,700	14,400	
	Total Benefit Expense	**$ 902,765**	**$ 1,018,706**	**$ 994,259**	**$ 1,218,882**	
307	Communication	32,583	33,500	33,500	31,000	BOE $7,000 for SRO Cell Phones ($5K)
312	Contracts with Private Agencies	9,245	12,754	10,000	31,754	Archive Social, LeadsonLine, Tracking Products, KATS K-9, TBI & Cellebrite
320	Dues & Memberships	2,980	3,000	3,000	3,000	TSA, ROCIC, IA of Arson, TRC, TCFBINNA, NASRO, NTOA, TLEEA
330	Operating Lease Payments	12,035	22,600	15,000	22,600	KMBS Copier, Pitney Machine & Bumpus Harley
334	Maintenance Agreements	15,432	23,960	19,000	23,960	Local Gov Corp
336	Maintenance & Repair -- Equipment	2,145	4,060	4,060	4,060	Other Equipment Repair
338	Maintenance & Repair -- Vehicles	77,535	240,000	210,000	240,000	Towing & Various vendors as needed
340	Medical and Dental Services	-	2,325	2,000	2,325	Pre-employment & Post Accident
348	Postal Charges	2,255	2,920	2,920	2,920	
355	Travel	30,407	31,574	31,574	31,574	Per diems, Mileage & Lodging, Etc
	Total Contract Expense	**$ 184,617**	**$ 376,693**	**$ 331,054**	**$ 393,193**	
412	Diesel Fuel	10,170	18,000	18,000	18,000	
425	Gasoline	175,015	224,340	190,000	224,340	
431	Law Enforcement Supplies	8,824	12,525	12,525	12,025	Ammo, holsters, etc.
435	Office Supplies	10,202	14,000	14,000	12,650	In Office supplies
442	Propane Gas	66	1,200	300	1,200	
450	Tires & Tubes	17,480	30,000	30,000	30,000	
451	Uniforms	21,530	20,000	20,000	20,000	Weekly & New Issues for Officers
499	Other Supplies & Materials	1,210	2,300	2,300	2,500	Other Officer supplies
	Total Supply Expense	**$ 244,497**	**$ 322,365**	**$ 287,125**	**$ 320,715**	
508	Premium on Surety Bonds	75	2,203	2,203	2,203	Constable Bonds & Notaries
524	In Service/Staff Development	15,524	14,800	14,800	14,800	Registrations & Contracted Staff Development
525	Constitutional Officers' Operating Expenses	-	400	400	400	
599	Other Charges	13,468	32,260	32,000	23,260	Unexpected Charges & Expenses
599-	Other Charges -- for Reserves	12,617	16,484	16,484	912	Reserve Program funded by Co - carryover
	Total Other Expense	**$ 41,684**	**$ 66,147**	**$ 65,887**	**$ 41,575**	
718	Motor Vehicles	313,169	389,674	389,674	389,674	New Vehicle rotation
718	Motor Vehicles -SRO	-	-	-	-	
718	Motor Vehicles - Reserves	-	-	-	-	
790	Other Equipment	33,636	24,000	24,000	30,000	All Equipment
	Total Capital Expense	**$ 346,805**	**$ 413,674**	**$ 413,674**	**$ 419,674**	
	TOTAL SHERIFF'S DEPARTMENT	**$ 5,332,991**	**$ 5,881,405**	**$ 5,707,583**	**$ 6,293,586**	
54160	**ADMINISTRATION OF THE SEX OFFENDER**					
160	Guards	$ 18,806	$ 25,000	$ 21,000	$ 25,000	1 position - PT working 16-25 hours a week
	Total Salary Expense	**$ 18,806**	**$ 25,000**	**$ 21,000**	**$ 25,000**	
201	Social Security	1,172	1,562	1,300	1,562	
210	Unemployment Compensation	21	43	30	43	
212	Employers Medicare Liability	274	365	310	365	
299	Other Fringe Benefits	100	100	100	100	1 employee
	Total Benefit Expense	**$ 1,567**	**$ 2,071**	**$ 1,740**	**$ 2,071**	
358	Remittance of Revenue Collections	2,600	6,000	6,000	6,000	Sex Offender Registry State Portion
	Total Contract Expense	**$ 2,600**	**$ 6,000**	**$ 6,000**	**$ 6,000**	
	TOTAL ADMIN OF SEX OFFENDER	**$ 22,973**	**$ 33,071**	**$ 28,740**	**$ 33,071**	

Account No.	Account Description	2024-2025 Actual	2025-2026 Amended	2025-2026 Estimated	2026-2027 Proposed	FURTHER EXPLANATION
Fund #101						
54210	JAIL					
103	Assistants	$ 74,936	$ 77,559	$ 77,559	$ 80,274	1 position
106	Deputy Assistant	61,338	62,090	62,100	64,263	1 position
140	Salary Supplement - Educational	4,000	6,000	3,000	6,000	Civil Service Contract & Educational
160	Guards	1,263,899	1,330,030	1,290,000	1,353,453	31 positions (4 Corp, 6 Serg) (- 1 to Maint JC)
165	Cafeteria Personnel	71,659	81,041	63,000	83,877	2 positions
167	Maintenance Personnel	48,803	50,693	50,693	52,467	1 position
169	Part Time Personnel	58,947	62,707	62,707	63,207	
186	Longevity	5,040	5,640	5,640	6,840	12 employees
187	Overtime	80,604	80,000	63,000	80,000	
189	Other Salaries & Wages	49,921	62,065	62,000	63,265	Hrs Paid During Holiday/Admin above RegularHrs
	Total Salary Expense	**$ 1,719,147**	**$ 1,817,824**	**$ 1,739,699**	**$ 1,853,646**	
201	Social Security	103,865	114,061	105,000	115,521	
204	Pensions	98,932	159,980	136,000	177,169	TCRS 9.84%
206	Life Insurance	1,540	1,685	1,685	1,638	
207	Medical Insurance	259,912	324,870	293,000	349,350	8.97% Increase Jan 1
210	Unemployment Compensation	1,102	1,279	1,279	1,258	
212	Employer Medicare Liability	24,291	26,676	26,676	27,017	
299	Other Fringe Benefits	5,200	9,600	6,600	9,600	
	Total Benefit Expense	**$ 494,842**	**$ 638,151**	**$ 570,240**	**$ 681,554**	
334	Maintenance Agreements	31,050	51,271	51,250	50,000	Comcast, Nixon, Dataworks, Beacon, Stanley, Averus, Tri-State Sprinkler & Fire Ext Sales
335	Maintenance & Repair -- Buildings	27,860	44,100	42,760	25,000	Various vendors as needed
336	Maintenance & Repair -- Equipment	17,411	38,000	37,000	30,000	Various vendors as needed
340	Medical and Dental Services	2,600	5,000	3,000	5,000	Psych test, Pre-employment & Post Accident Inmate Medical Services
347	Pest Control	3,080	3,800	3,360	3,800	Bid Item
354	Transportation Other Than Students	43,817	40,000	40,000	40,000	Prisoner Transports
355	Travel	2,090	4,500	2,800	4,500	Per diems, Mileage & Lodging, Etc
359	Disposal Fees	8,182	13,500	13,500	14,000	
399	Other Contracted Services - Grant Trans Med	-	-	-	-	Carryover from Grant
	Total Contract Expense	**$ 136,090**	**$ 200,171**	**$ 193,670**	**$ 172,300**	
410	Custodial Supplies	107,228	110,000	110,000	115,000	Inmate population increase
422	Food Supplies	536,046	525,000	525,000	525,000	Inmate Increase & Cost
431	Law Enforcement Supplies	1,071	5,150	4,400	1,500	Jail Officer Supplies
441	Prisoner Clothing	8,962	13,379	13,380	18,000	Inmate population increase
451	Uniforms	6,704	4,350	4,000	8,000	Weekly & New Issues for Officers
499	Other Supplies/Materials	7,654	4,000	4,000	4,000	
	Total Supply Expense	**$ 667,665**	**$ 661,879**	**$ 660,780**	**$ 671,500**	
507	Medical Claims	559,403	500,000	500,000	500,000	Inmate Expense
524	In Service/Staff Development	950	2,000	1,250	2,000	Registrations & Contracted Staff Development
599	Other Charges	8,501	8,500	5,600	8,500	non-recurring items
	Total Other Expense	**$ 568,854**	**$ 510,500**	**$ 506,850**	**$ 510,500**	
790	Other Equipment	2,168	7,500	7,500	14,500	All Equipment Needs (Upgrade lights to LCD)
	Total Capital Expense	**$ 2,168**	**$ 7,500**	**$ 7,500**	**$ 14,500**	
	TOTAL JAIL	**$ 3,588,766**	**$ 3,836,025**	**$ 3,678,739**	**$ 3,904,000**	
54230	COMMUNITY REENTRY PROGRAM					
105	Supervisor/Director	$ 26,063	$ 78,318	$ 75,671	$ 81,059	1 FT Position
124	Psychological Personnel	-	75,503	75,503	78,145	1 FT Position
135	Assessment Personnel	-	121,919	115,520	119,128	2 FT Positions
169	Part-time Personnel	-	91,853	91,850	59,564	2 PT Position
189	Other Salaries and Wages	$ 247,596	$ -	$ -	$ -	
	Total Salary Expense	**$ 273,659**	**$ 367,592**	**$ 358,544**	**$ 337,895**	
201	Social Security	14,628	23,169	20,050	21,036	
204	Pensions	16,333	24,889	23,955	33,393	TCRS 9.84%
206	Life Insurance	172	234	190	234	
207	Medical Insurance	19,504	13,250	13,250	10,275	8.97% Increase Jan 1
210	Unemployment Compensation	168	328	205	106	
212	Employer Medicare Liability	3,930	5,419	5,180	4,920	
299	Other Fringe Benefits	800	1,100	1,100	1,100	4 FT, 3 PT Employees
	Total Benefit Expense	**$ 55,535**	**$ 68,388**	**$ 63,930**	**$ 71,064**	
307	Communication	1,666	1,520	1,520	1,550	
330	Operating Lease Payments	2,705	3,650	3,650	3,800	KMBS Copier Lease
334	Maintenance Agreements	-	300	100	300	Owned Copier Maint Charges
348	Postage	-	100	100	100	
355	Travel	1,041	3,000	2,400	3,500	Per diems, Mileage & Lodging, Etc
399	Other Contracted Services	4,353	5,000	4,775	5,010	Bonterra Eval Software
	Total Contract Expense	**$ 9,765**	**$ 13,570**	**$ 12,545**	**$ 14,260**	
435	Office Supplies	-	1,000	1,000	1,000	
499	Other Supplies & Materials	497	5,000	4,400	5,000	Copier and Misc Office
	Total Supply Expense	**$ 497**	**$ 6,000**	**$ 5,400**	**$ 6,000**	
524	In Service/Staff Development	965	1,500	1,500	1,500	Registrations & Contract Staff Development
599	Other Charges - CMRTY	25	2,786	390	-	MTRR Proceeds
599	Other Charges	593	500	320	50	Liability Ins & Workman's Comp Ins
	Total Other Expense	**$ 1,583**	**$ 4,786**	**$ 2,210**	**$ 1,550**	
	TOTAL COMMUNITY REENTRY PROGRAM	**$ 341,039**	**$ 460,336**	**$ 442,629**	**$ 430,769**	

Account No.	Account Description	2024-2025 Actual	2025-2026 Amended	2025-2026 Estimated	2026-2027 Proposed	FURTHER EXPLANATION
Fund #101						
54240	**JUVENILE SERVICES**					
312	Contracts with Private Agencies	$ 8,700	$ 30,000	$ 30,000	$ 30,000	Juvenile Detention Qty increased
399	Other Contracted Services	1,966	-	-	-	Interpreter's services moved to 53300
	TOTAL JUVENILE SERVICES	**$ 10,666**	**$ 30,000**	**$ 30,000**	**$ 30,000**	
54410	**CIVIL DEFENSE**					
105	Supervisor/Director	$ 76,383	$ 79,056	$ 79,056	$ 81,823	Appointed - Salary
106	Deputy	53,703	55,597	55,585	57,523	1 position
186	Longevity	900	1,020	1,020	1,140	2 employees
187	Over Time	-	2,930	1,000	4,000	Averaging 100 hrs annually - (using comp)
	Total Salary Expense	**$ 130,986**	**$ 138,604**	**$ 136,661**	**$ 144,486**	
201	Social Security	7,831	8,683	8,150	8,983	
204	Pensions	9,874	12,567	12,210	14,261	TCRS 9.84%
206	Life Insurance	94	94	94	94	
207	Medical Insurance	18,006	18,964	18,945	20,550	8.97% Increase Jan 1
210	Unemployment Compensation	42	43	43	43	
212	Employer Medicare Liability	1,831	2,031	1,910	2,101	
299	Other Fringe Benefits	400	400	400	400	2 employees
	Total Benefit Expense	**$ 38,078**	**$ 42,782**	**$ 41,752**	**$ 46,431**	
307	Communication	7,283	7,650	7,650	7,000	
320	Dues & Memberships	110	110	110	110	EMAT fees
330	Operating Lease Payments	1,885	3,000	3,000	3,000	KMBS Copier Lease & NOA Tower Space Lease
335	Maintenance & Repair -- Building	23	1,500	1,500	1,500	EOC Misc Repairs
336	Maintenance & Repair -- Equipment	2,150	5,000	5,000	4,000	Cummins Generator
338	Maintenance & Repair -- Vehicles	1,931	2,500	2,500	3,500	2 Trucks
355	Travel	-	500	500	500	Per diems, Mileage & Lodging, Etc
399	Other Contracted Services	3,360	4,800	4,800	4,800	Starlink
	Total Contract Expense	**$ 16,742**	**$ 25,060**	**$ 25,060**	**$ 24,410**	
412	Diesel Fuel	402	1,500	900	1,500	Prime Mover, EOC Gen & ICT
425	Gasoline	2,745	4,000	3,700	4,000	2 Trucks
435	Office Supplies	-	500	250	500	
499	Other Supplies & Materials	2,117	2,500	2,000	2,500	K9 Program/EOC Supples
	Total Supply Expense	**$ 5,264**	**$ 8,500**	**$ 6,850**	**$ 8,500**	
524	In-Service/Staff Development	1,099	1,000	1,000	1,000	Registrations & Contracted Staff Development
599	Other Charges	203	800	500	800	ICT Internet
	Total Other Expense	**$ 1,302**	**$ 1,800**	**$ 1,500**	**$ 1,800**	
790	Other Equipment	3,859	7,000	7,000	7,000	EOC Upgrades, Response Equipment, Communications, PPE & Portable Generators
	Total Capital Expense	**$ 3,859**	**$ 7,000**	**$ 7,000**	**$ 7,000**	Additional Funding came from Line 399 transfer
	TOTAL CIVIL DEFENSE	**$ 196,231**	**$ 223,746**	**$ 218,823**	**$ 232,627**	
54420	**RESCUE SQUAD**					
320	Dues & Memberships	$ 760	$ 800	$ 800	$ 900	TARS Dues
336	Maintenance & Repair - Equipment	2,101	3,000	1,600	1,000	
338	Maintenance & Repair - Vehicles	-	9,000	8,870	3,000	Boat Maint
399	Other Contracted Services	12,419	9,000	8,850	10,000	Vet Services for K9/Boat Dock Slip Rent
	Total Contract Expense	**$ 15,280**	**$ 21,800**	**$ 20,120**	**$ 14,900**	
412	Diesel Fuel	155	450	300	600	
425	Gasoline	572	650	650	1,000	
499	Other Supplies & Materials	2,253	4,300	2,650	2,000	
	Total Supply Expense	**$ 2,980**	**$ 5,400**	**$ 3,600**	**$ 3,600**	
524	In-Service Staff Development	-	1,000	-	1,000	Registrations & Contracted Staff Development
599	Other Charges	233	3,200	1,680	500	
	Total Other Expense	**$ 233**	**$ 4,200**	**$ 1,680**	**$ 1,500**	
790	Other Equipment	33,002	28,169	25,325	20,000	*** Trying to save for a Boat Replacement**
799	Other Capital Outlay	-	25,000	25,000	10,000	**(Quote $71K)**
	Total Capital Expense	**$ 33,002**	**$ 53,169**	**$ 50,325**	**$ 30,000**	
	TOTAL RESCUE SQUAD	**$ 51,495**	**$ 84,569**	**$ 75,725**	**$ 50,000**	*****NOTE**** Approximate Carryover**
54490	**CONSOLIDATED COMMUNICATIONS**					
103	Assistant	$ 58,907	$ 61,198	$ 61,198	$ 63,340	1 position
105	Supervisor/Director	68,267	70,656	70,656	73,129	Appointed -Salary
148	Dispatchers/Radio Operators	658,738	690,178	665,000	755,619	14 positions
184	Educational Incentive -- Co. Official/Admin. Officer	950	950	950	950	1 employee
185	Educational Incentive -- Other County Employees	4,650	7,200	7,200	9,000	9 employees
186	Longevity	4,260	4,740	4,740	5,580	8 employees
187	Overtime Pay	45,110	65,800	55,000	70,000	
189	Other Salaries & Wages	36,656	37,000	37,000	33,000	Hrs Paid During Holiday/Admin above RegularHrs
	Total Salary Expense	**$ 877,538**	**$ 937,722**	**$ 901,744**	**$ 1,010,617**	
201	Social Security	51,749	60,830	53,350	62,857	
204	Pensions	63,216	88,030	77,000	99,783	TCRS 9.84%
206	Life Insurance	706	705	700	655	
207	Medical Insurance	132,782	139,230	136,600	154,125	8.97% Increase Jan 1
210	Unemployment Compensation	397	537	450	337	
212	Employer Medicare Liability	12,103	14,226	12,500	14,701	
299	Other Fringe Benefits	3,200	3,200	2,800	3,200	16 employees
	Total Benefit Expense	**$ 264,153**	**$ 306,758**	**$ 283,400**	**$ 335,658**	

Fund #101 Account No.	Account Description	2024-2025 Actual	2025-2026 Amended	2025-2026 Estimated	2026-2027 Proposed	FURTHER EXPLANATION
307	Communication	19,329	14,550	11,000	15,600	ATT& Verizon, Century Link
312	Contracts with Private Agencies	12,091	26,717	26,717	36,417	TBI , Flat Earth, Priority Dispatch, Diverse, Weather Tap, Replay Systems
330	Operating Lease Payments	6,391	6,105	6,105	6,105	KMBS Copier Lease
336	Maintenance & Repair -- Equipment	1,376	2,200	2,200	2,200	Phones/Radios/Monitors
338	Maintenance & Repair -- Vehicles	1,751	1,600	1,900	2,650	County Vehicle
348	Postage	-	50	50	50	Mail Reports, TBI Documents, etc
355	Travel	2,573	3,000	3,000	3,000	Per diems, Mileage & Lodging, Etc
	Total Contract Expense	**$ 43,511**	**$ 54,222**	**$ 50,972**	**$ 66,022**	
425	Gasoline	656	1,300	1,000	1,000	
435	Office Supplies	2,929	4,000	4,000	4,000	
451	Uniforms	781	1,000	1,000	1,000	
	Total Supply Expense	**$ 4,366**	**$ 6,300**	**$ 6,000**	**$ 6,000**	
524	In Service/Staff Development	4,042	5,700	4,700	4,700	Registrations & Contracted Staff Development
599	Other Charges	502	600	600	600	Voiance Interpreter Service, etc
	Total Other Expense	**$ 4,544**	**$ 6,300**	**$ 5,300**	**$ 5,300**	
790	Other Equipment	1,395	2,500	2,500	2,500	Comm/Data Processing Equipment
	Total Capital Expense	**$ 1,395**	**$ 2,500**	**$ 2,500**	**$ 2,500**	
	TOTAL CONSOLIDATED COMMUNICATIONS	**$ 1,195,507**	**$ 1,313,802**	**$ 1,249,916**	**$ 1,426,097**	
54610	**COUNTY CORONER**					
399	Other Contracted Services	$ 6,000	$ 6,500	$ 6,000	$ 6,500	Estimated (Dr. Wert Coroner $6K)
	Total Contract Expense	**$ 6,000**	**$ 6,500**	**$ 6,000**	**$ 6,500**	
507	Medical Claims (Autopsy Expenses)	48,566	50,000	50,000	50,000	
599	Other Charges	40	1,000	500	1,000	Coroner & Death Investigator Supplies
	Total Other Expense	**$ 48,606**	**$ 51,000**	**$ 50,500**	**$ 51,000**	
	TOTAL COUNTY CORONER	**$ 54,606**	**$ 57,500**	**$ 56,500**	**$ 57,500**	
54710	**PUBLIC SAFETY GRANTS**					**Grants (100%) rebudget carryover**
187	Overtime Pay	$ 18,937	$ 36,000	$ 36,000	$ 10,000	**Impaired Drivers Grant 10/1 - 9/30**
	Total Salary Expense	**$ 18,937**	**$ 36,000**	**$ 36,000**	**$ 10,000**	
201	Social Security	1,145	2,232	2,232	620	
204	Pensions	1,471	3,087	3,087	984	TCRS 9.84%
207	Medical Insurance	2,342	5,773	5,773	2,500	
210	Unemployment Compensation	8	65	65	20	8.97% Increase Jan 1
212	Employer Medicare Liability	268	522	522	145	
	Total Benefit Expense	**$ 5,234**	**$ 11,679**	**$ 11,679**	**$ 4,269**	
307	Communications	$ -	$ 6,300	$ 6,300	$ 6,300	LPR Readers
309	Contracts with Government Agencies - Opioid 302	35,095	68,000	68,000	-	Opioid Council Grant
309	Contracts with Government Agencies - Opioid 303	29,000	-	-	-	
312	Contracts with Private Agencies - Opioid	31,472	22,452	22,452	-	Opioid Council Grant
355	Travel	-	1,200	-	-	Opioid Council Grant
399	Other Contracted Services - Opioid 305	7,767	21,343	21,343	-	Opioid Council Grant
399	Other Contracted Services - VCIF	3,550	-	-	-	
	Total Contract Expense	**$ 106,884**	**$ 119,295**	**$ 118,095**	**$ 6,300**	
499	Other Supplies & Materials - DRIVE	-	8,800	-	-	
499	Other Supplies & Materials - Opioid 304	-	5,897	5,897	-	
499	Other Supplies & Materials - Opioid 305	1,102	10,047	10,047	-	
499	Other Supplies & Materials - Opioid 306	3,030	15,000	15,000	-	Opioid Council Grant
	Total Supply Expense	**$ 4,133**	**$ 39,745**	**$ 30,945**	**$ -**	
524	In Service/Staff Development - VCIF	207,355	-	-	-	
599	Other Charges - E911	3,199	10,000	9,305	9,500	Active 911 Offset by E-911 Proceeds
599	Other Charges - Opioid 305	-	2,000	2,000	-	Opioid Council Grant
	Total Other Expense	**$ 210,554**	**$ 12,000**	**$ 11,305**	**$ 9,500**	
716	Law Enforcement Equipment - VCIF	310,670	-	-	-	
718	Motor Vehicles - Opioid 304	41,922	-	-	-	Opioid Council Grant
790	Other Equipment - E911 Board Grant	10,774	-	-	-	Offset by E-911 Proceeds
790	Other Equipment - COTEG	-	14,376	14,376	-	
790	Other Equipment - DRIVE	-	700		-	
790	Other Equipment - Opioid	24,685	24,000	24,000	-	Opioid Council Grant
799	Other Capital Outlay - HOMELAND SECURITY - 54410	3,596	-	-	-	
799	Other Capital Outlay - DRIVE	19,000	-	-	-	
799	Other Capital Outlay - VCIF	179,403	-	-	-	
799	Other Capital Outlay - E911	1,565	18,623	18,623	-	Offset by E-911 Proceeds
	Total Capital Expense	**$ 591,615**	**$ 57,699**	**$ 56,999**	**$ -**	
	TOTAL PUBLIC SAFETY GRANTS	**$ 937,357**	**$ 276,418**	**$ 265,023**	**$ 30,069**	
54900	**OTHER PUBLIC SAFETY**					
309	Contracts with Government Agencies - Campora	$ -	$ 40,000	$ 40,000	$ -	Opioid Abatement - Campora Program
	Total Contracted Services Expense	**$ -**	**$ 40,000**	**$ 40,000**	**$ -**	
	TOTAL OTHER PUBLIC SAFETY	**$ -**	**$ 40,000**	**$ 40,000**	**$ -**	

Account No.	Account Description	2024-2025 Actual	2025-2026 Amended	2025-2026 Estimated	2026-2027 Proposed	FURTHER EXPLANATION
Fund #101						
55110	**LOCAL HEALTH CENTER**					
307	Communication	$ 1,471	$ 3,000	$ 2,900	$ 3,000	
320	Dues & Memberships	-	375	375	375	TN PUBLIC HEALTH ASSOC - Dues Increased
335	Maintenance & Repair -- Building	-	5,425	5,625	5,625	Repairs, i.e. HVAC units, floor maintenance Carryover
359	Disposal Fees	2,121	2,500	2,500	2,300	
	Total Contract Expense	**$ 3,592**	**$ 11,300**	**$ 11,400**	**$ 11,300**	
410	Custodial Supplies	2,748	4,000	2,800	4,000	Aramark, cleaning supplies and paper products
435	Office Supplies	-	600	365	600	
452	Utilities	10,129	13,600	9,375	13,600	
	Total Supply Expense	**$ 12,877**	**$ 18,200**	**$ 12,540**	**$ 18,200**	
502	Building & Contents Insurance	8,494	-	-	9,768	15% Increase
506	Liability Insurance	904	-	-	1,040	15% Increase
599	Other Charges	479	3,000	675	3,600	Primary Prevention Events, other Meetings
599	Other Charges (Horizons B2SB)	1,153	593	593	-	Partial Offset Revenue -Health Council
	Total Other Expense	**$ 11,030**	**$ 3,593**	**$ 1,268**	**$ 14,408**	
	TOTAL LOCAL HEALTH CENTER	**$ 27,499**	**$ 33,093**	**$ 25,208**	**$ 43,908**	
55120	**RABIES AND ANIMAL CONTROL**					
103	Assistant(s)	$ 132,457	$ 137,093	$ 137,093	$ 141,891	3 positions
105	Supervisor/Director	16,903	17,582	17,582	18,107	Appoint (Supplement 16.83%)
186	Longevity	1,200	1,320	1,320	1,440	2 employees
187	Overtime Pay	12,764	24,000	20,000	20,000	
189	Other Salaries & Wages	1,677	2,750	2,750	750	Holiday & Admin Pay
	Total Salary Expense	**$ 165,001**	**$ 182,745**	**$ 178,745**	**$ 182,188**	
201	Social Security	10,175	10,990	10,990	11,333	
204	Pensions	12,501	16,007	16,000	17,993	TCRS 9.84%
206	Life Insurance	148	155	155	155	
207	Medical Insurance	10,533	11,324	11,100	32,572	8.97% Increase Jan 1
210	Unemployment Compensation	67	85	67	85	
212	Employer Medicare Liability	2,380	2,570	2,570	2,650	
299	Other Fringe Benefits	600	600	600	600	3 employees
	Total Benefit Expense	**$ 36,404**	**$ 41,732**	**$ 41,483**	**$ 65,389**	
307	Communication	3,009	3,900	3,710	2,300	
320	Dues & Memberships	190	190	150	190	ACA
333	Licenses	110	370	110	370	
335	Maintenance & Repair -- Building	649	2,800	2,525	2,800	
338	Maintenance & Repair -- Vehicles	4,713	5,000	5,000	5,000	
348	Postage	95	450	400	450	
355	Travel	1,580	1,580	1,150	1,580	Per diems, Mileage & Lodging, Etc
399	Other Contracted Services (Lg. dead animal P/U)	71,944	500	500	500	Vet Services
	Total Contract Expense	**$ 82,290**	**$ 14,790**	**$ 13,545**	**$ 13,190**	
401	Animal Food and Supplies	8,696	14,038	12,070	14,038	
412	Diesel Fuel	3,412	5,650	5,650	3,500	
413	Drugs & Medical Supplies	10,980	14,750	14,750	14,750	
425	Gasoline	6,054	10,000	9,000	10,000	
435	Office Supplies	9	400	-	400	
442	Propane Gas	569	1,000	900	1,000	
450	Tires & Tubes	-	1,000	1,000	1,000	
451	Uniforms	939	1,000	1,000	1,000	
499	Other Supplies/Materials	7,271	10,000	9,850	10,000	
	Total Supply Expense	**$ 37,930**	**$ 57,838**	**$ 54,220**	**$ 55,688**	
509	Refunds	-	50	50	50	
524	In Service/Staff Development	420	1,170	1,170	1,170	Registrations & Contracted Staff Development
599	Other Charges	1,256	1,800	1,800	1,340	
	Total Other Expense	**$ 1,676**	**$ 3,020**	**$ 3,020**	**$ 2,560**	
790	Other Equipment	3,949	5,000	5,000	4,000	Other Small Equipment, Radios
	Total Capital Expense	**$ 3,949**	**$ 5,000**	**$ 5,000**	**$ 4,000**	
	TOTAL RABIES & ANIMAL CONTROL	**$ 327,250**	**$ 305,124**	**$ 296,012**	**$ 323,015**	
55130	**AMBULANCE SERVICE**					
303	Ambulance Services	$ 627,500	$ 653,625	$ 653,625	$ 678,642	5% Annual Increase August 2026
	Total Contract Services	**$ 627,500**	**$ 653,625**	**$ 653,625**	**$ 678,642**	
	TOTAL AMBULANCE SERVICE	**$ 627,500**	**$ 653,625**	**$ 653,625**	**$ 678,642**	
55190	**OTHER LOCAL HEALTH SERVICES**					**DGA Grant 100%**
130	Social Worker	$ 5,401	$ 48,300	$ 48,300	$ 48,300	1 Employee - State Classified
161	Secretary(s)	36,255	39,780	39,780	39,780	1 Employee - State Classified
169	Part-time Employee	23,033	28,366	28,366	28,366	1 Employee
186	Longevity	660	-	-	-	
189	Other Salaries & Wages	-	45,354	45,354	45,354	Nutritional Educator & Placeholder funds
	Total Salary Expense	**$ 65,349**	**$ 161,800**	**$ 161,800**	**$ 161,800**	
201	Social Security	3,967	10,075	10,075	10,075	
204	Pensions	2,612	14,582	14,582	15,996	TCRS 9.84%
206	Life Insurance	43	187	187	187	
207	Medical Insurance	8,248	46,360	46,360	51,375	8.97% Increase Jan 1
210	Unemployment Compensation	58	136	136	86	
212	Employer Medicare Liability	928	2,356	2,356	2,356	
299	Other Fringe Benefits	200	700	700	700	3 employees (Co Paid)
	Total Benefit Expense	**$ 16,056**	**$ 74,397**	**$ 74,397**	**$ 80,776**	

Account No.	Account Description	2024-2025 Actual	2025-2026 Amended	2025-2026 Estimated	2026-2027 Proposed	FURTHER EXPLANATION
Fund #101						
355	Travel	448	11,900	11,900	11,900	Per diems, Mileage & Lodging, Etc
399	Other Contracted Services	4,243	11,700	11,700	11,700	Cyracom Interpreter Services
	Total Contract Expense	**$ 4,691**	**$ 23,600**	**$ 23,600**	**$ 23,600**	
	TOTAL OTHER LOCAL HEALTH SERVICES GRANT	**$ 86,096**	**$ 259,797**	**$ 259,797**	**$ 266,176**	
55390	**APPROPRIATION TO STATE**					
309	Contracts with Government Agencies	$ 29,771	$ 29,771	$ 29,771	$ 29,771	Health Dept - State Contract
	TOTAL APPROPRIATION TO STATE	**$ 29,771**	**$ 29,771**	**$ 29,771**	**$ 29,771**	
55510	**GENERAL WELFARE ASSISTANCE**					
399	Other Contracted Services	$ 17,775	$ 17,775	$ 17,775	$ 17,775	Contract Services for New Life Semi-Independent Living Program
	TOTAL GENERAL WELFARE ASSISTANCE	**$ 17,775**	**$ 17,775**	**$ 17,775**	**$ 17,775**	
55590	**OTHER LOCAL WELFARE SERVICES**					**Prevention Coalition Grants & Donations 100%**
105	Supervisor/Director	$ -	$ 27,867	$ 19,038	$ 57,114	
186	Longevity	-	-	-	1,020	1 Employee
189	Other Salaries & Wages 133	-	9,212	-	-	
	Total Salary Expense	**$ -**	**$ 37,079**	**$ 19,038**	**$ 58,134**	
201	Social Security	-	1,437	1,152	3,617	
204	Pensions	-	1,424	-	5,742	
206	Life Insurance	-	28	12	47	
207	Medical Insurance	-	1,764	3,254	10,275	
210	Unemployment Compensation	-	49	-	21	
212	Employer Medicare Liability	-	640	-	846	
299	Other Fringe Benefits	-	200	-	200	
	Total Benefit Expense	**$ -**	**$ 5,543**	**$ 4,418**	**$ 20,747**	
330	Operating Lease Payments 148	-	10,509	10,509	1,000	
399	Other Contracted Services 130 & 148	-	56,649	56,649	81,058	
	Total Contract Expense	**$ -**	**$ 67,158**	**$ 67,158**	**$ 82,058**	
499	Other Supplies & Materials 148	-	2,180	2,180	6,200	
	Total Supply Expense	**$ -**	**$ 2,180**	**$ 2,180**	**$ 6,200**	
504	Indirect Cost 148	-	-	-	2,682	
524	Inservice Staff Development 148	-	5,460	5,460	3,060	
599	Other Charges 133	-	4,864	4,864	-	
599	Other Charges - OPIOID 303	-	29,645	29,645	-	
599	Other Charges - Veterans Program 133	-	111	111	-	
	Total Other Expense	**$ -**	**$ 40,080**	**$ 40,080**	**$ 5,742**	
	TOTAL OTHER LOCAL WELFARE SERVICES	**$ -**	**$ 152,039**	**$ 132,875**	**$ 172,881**	
55590	**OTHER LOCAL WELFARE SERVICES**					**Prevention Coalition Life Line Grant**
330	Operating Lease Payments 135	$ -	$ -	$ -	$ 1,000	
355	Travel 135	-	-	-	500	
399	Other Contracted Services 135	-	-	-	58,240	
	Total Contract Expense	**$ -**	**$ -**	**$ -**	**$ 59,740**	
499	Other Supplies & Materials 135	-	-	-	4,960	
	Total Supply Expense	**$ -**	**$ -**	**$ -**	**$ 4,960**	
504	In-direct Cost 135	-	-	-	2,169	
524	Inservice Staff Development 135	-	-	-	2,000	
599	Other Charges 135	-	-	-	3,431	
	Total Other Expense	**$ -**	**$ -**	**$ -**	**$ 7,600**	
	TOTAL OTHER LOCAL WELFARE SERVICES	**$ -**	**$ -**	**$ -**	**$ 72,300**	
55731	**LITTER CONTROL (Litter Grant)**					**Grant Proceeds approx $20,000**
149	Guard/Laborers	$ 73,775	$ 82,981	$ 70,000	$ 85,885	2 FT Positions
186	Longevity	-	-	-	-	
189	Other Salaries & Wages	729	2,500	500	2,500	Holiday & Admin Pay - Supplement Educ Personnel
	Total Salary Expense	**$ 74,504**	**$ 85,481**	**$ 70,500**	**$ 88,385**	
201	Social Security	4,574	5,325	4,250	5,505	
204	Pensions	4,934	7,709	6,325	8,741	TCRS 9.84%
206	Life Insurance	78	94	80	94	
207	Medical Insurance	8,825	18,564	14,400	20,550	8.97% Increase Jan 1
210	Unemployment Compensation	45	43	30	43	
212	Employer Medicare Liability	1,070	1,245	995	1,287	
299	Other Fringe Benefits	200	400	400	400	2 employees
	Total Benefit Expense	**$ 19,726**	**$ 33,379**	**$ 26,480**	**$ 36,620**	
302	Advertising	1,000	1,500	1,500	1,500	
355	Travel	-	200	200	200	Per diems, Mileage & Lodging, Etc
359	Disposal Fees	300	600	600	600	
	Total Contract Expense	**$ 1,300**	**$ 2,300**	**$ 2,300**	**$ 2,300**	
499	Other Supplies and Materials	7,424	9,170	4,000	9,170	Grant related items
	Total Supply Expense	**$ 7,424**	**$ 9,170**	**$ 4,000**	**$ 9,170**	
524	In Service/Staff Development	-	500	500	500	
	Total Other Expense	**$ -**	**$ 500**	**$ 500**	**$ 500**	
	TOTAL LITTER CONTROL	**$ 102,954**	**$ 130,830**	**$ 103,780**	**$ 136,976**	

Franklin County, TN						**FY 2026-2027 Budget**
County General Fund # 101						
Fund #101						
Account No.	Account Description	**2024-2025** Actual	**2025-2026** Amended	**2025-2026** Estimated	**2026-2027** Proposed	**FURTHER EXPLANATION**
55739	**OTHER WASTE COLLECTION**					**Part Offset by State Contract Pickup on St Routes**
149	Guard/Laborer	$ 39,403	$ 42,461	$ 41,000	$ 43,947	1 FT Position
186	Longevity	-	300	300	360	1 employee
189	Other Salaries & Wages	-	200	200	200	Holiday/Admin Pay
	Total Salary Expense	**$ 39,403**	**$ 42,961**	**$ 41,500**	**$ 44,507**	
201	Social Security	2,051	2,486	2,240	2,772	
204	Pensions	2,991	3,876	3,720	4,403	TCRS 9.84%
206	Life Insurance	47	47	47	47	
207	Medical Insurance	9,003	9,472	9,471	10,275	8.97% Increase Jan 1
210	Unemployment Compensation	21	22	22	22	
212	Employer Medicare Liability	480	626	525	648	
299	Other Fringe Benefits	200	200	200	200	1 employee
	Total Benefit Expense	**$ 14,793**	**$ 16,728**	**$ 16,225**	**$ 18,367**	
359	Disposal Fees	837	400	400	400	
	Total Contract Expense	**$ 837**	**$ 400**	**$ 400**	**$ 400**	
499	Other Supplies & Materials	-	300	300	300	
	Total Supply Expense	**$ -**	**$ 300**	**$ 300**	**$ 300**	
	TOTAL OTHER WASTE COLLECTION	**$ 55,033**	**$ 60,389**	**$ 58,425**	**$ 63,574**	
55900	**OTHER PUBLIC HEALTH & WELFARE**					
399	Other Contracted Services	$ 36,596	$ 71,444	$ 71,444	$ 71,444	**SCTDD Dead Animal Contract**
399	Other Contracted Services - Brownfield	-	461,056	283,832	184,723	**Brownfield Grants**
	Total Contract Expense	**$ 36,596**	**$ 532,500**	**$ 355,276**	**$ 256,167**	
499	Other Supplies & Materials - HEALT	4,582	2,508	2,508	-	**Healthy Horizons**
	Total Supply Expense	**$ 4,582**	**$ 2,508**	**$ 2,508**	**$ -**	
599	Other Charges - HEALT	-	3,900	3,900	-	**Healthy Horizons**
	Total Other Expense	**$ -**	**$ 3,900**	**$ 3,900**	**$ -**	
	TOTAL OTHER PUBLIC HEALTH & WELFARE	**$ 41,178**	**$ 538,908**	**$ 361,684**	**$ 256,167**	
56300	**SENIOR CITIZENS ASSISTANCE - Franklin County**					
335	Maintenance & Repair -- FCSC	$ -	$ 1,500	$ 1,500	$ 1,500	
399	Contracted Services - FCSC	23,050	23,050	23,050	23,050	
	Total Contract Expense	**$ 23,050**	**$ 24,550**	**$ 24,550**	**$ 24,550**	
410	Custodial Supplies - FCSC	2,709	3,500	3,500	3,500	
	Total Supply Expense	**$ 2,709**	**$ 3,500**	**$ 3,500**	**$ 3,500**	
	TOTAL SENIOR CITIZENS ASSISTANCE - Franklin Co	**$ 25,759**	**$ 28,050**	**$ 28,050**	**$ 28,050**	
56300	**SENIOR CITIZENS ASSISTANCE - Sewanee Ctr**					
399	Contracted Services - SEWAN	$ 12,000	12,800	12,800	12,800	
	Total Contract Expense	**$ 12,000**	**$ 12,800**	**$ 12,800**	**$ 12,800**	
410	Custodial Supplies - SEWAN	$ 521	1,200	1,200	1,200	
	Total Supply Expense	**$ 521**	**$ 1,200**	**$ 1,200**	**$ 1,200**	
	TOTAL SENIOR CITIZENS ASSISTANCE Sewanee Ctr	**$ 12,521**	**$ 14,000**	**$ 14,000**	**$ 14,000**	
56700	**PARKS AND FAIR BOARDS**					
105	Supervisor/Director	$ 6,912	$ 7,153	$ 7,153	$ 7,663	1 Salary Supplement position
189	Other Salaries & Wages	20,062	20,031	20,031	20,732	2 Seasonal positions & 3 Supplement
	Total Salary Expense	**$ 26,974**	**$ 27,185**	**$ 27,185**	**$ 28,395**	
201	Social Security	1,648	1,685	1,685	1,761	
204	Pensions	762	947	947	1,100	TCRS 9.84%
210	Unemployment Compensation	35	52	52	52	
212	Employer Medicare Liability	385	394	394	412	
	Total Benefit Expense	**$ 2,830**	**$ 3,078**	**$ 3,078**	**$ 3,324**	
307	Communication	419	890	890	890	
334	Maintenance Agreements	359	375	375	-	-
335	Maintenance & Repair -- Buildings	55	100,000	-	10,375	Maint for SMTAP & **Roof Bid
	Total Contract Expense	**$ 833**	**$ 101,265**	**$ 1,265**	**$ 11,265**	
499	Other Supplies/Materials	9,073	12,750	12,750	15,000	Sand & Toiletries
	Total Supply Expense	**$ 9,073**	**$ 12,750**	**$ 12,750**	**$ 15,000**	
599	Other Charges	185	400	400	1,000	
	Total Other Expense	**$ 185**	**$ 400**	**$ 400**	**$ 1,000**	
799	Other Capital Outlay	-	-	-	300,000	SMTAP Roof Bid
	Total Capital Expense	**$ -**	**$ -**	**$ -**	**$ 300,000**	
	TOTAL PARKS & FAIR BOARDS	**$ 39,895**	**$ 144,678**	**$ 44,678**	**$ 358,985**	
56900	**Other Social, Cultural & Recreational**					
399	Other Contracted Services - TN250	$ -	$ 26,000	$ 26,000	$ -	**TN250 Grants**
	Total Contract Expense	**$ -**	**$ 26,000**	**$ 26,000**	**$ -**	
499	Other Supplies/Materials - TN250	-	4,000	4,000	-	
	Total Supply Expense	**$ -**	**$ 4,000**	**$ 4,000**	**$ -**	
599	Other Charges - TN250	-	5,000	5,000	-	
	Total Other Expense	**$ -**	**$ 5,000**	**$ 5,000**	**$ -**	
	TOTAL OTHER SOCIAL, CULTURAL & RECREATIONAL	**$ -**	**$ 35,000**	**$ 35,000**	**$ -**	

Fund #101

Account No.	Account Description	2024-2025 Actual	2025-2026 Amended	2025-2026 Estimated	2026-2027 Proposed	FURTHER EXPLANATION
57100	**AGRICULTURE EXTENSION**					
189	Other Salaries & Wages	$ 97,717	$ -	$ -	$ -	Salaries and benefits for Ag. Ext. are the required local match for Franklin County.
	Total Salary Expense	**$ 97,717**	**$ -**	**$ -**	**$ -**	
299	Other Fringe Benefits	26,531	-	-	-	
	Total Benefit Expense	**$ 26,531**	**$ -**	**$ -**	**$ -**	
307	Communication	652	1,830	1,830	630	
309	Contracts with Government Agencies	-	225,057	176,964	221,398	UT AG & TSU - Increase in Contract
320	Dues & Memberships	530	700	700	700	
330	Operating Lease Payments	5,769	6,250	6,250	6,250	KMBS Copier Lease
355	Travel	3,000	5,000	5,000	5,000	Per diems, Mileage & Lodging, Etc
399	Other Contracted Services	-	240	240	240	AT&T ISP
	Total Contract Expense	**$ 9,951**	**$ 239,077**	**$ 190,984**	**$ 234,218**	
499	Other Supplies & Materials	-	250	250	250	
	Total Supply Expense	**$ -**	**$ 250**	**$ 250**	**$ 250**	
599	Other Charges	-	250	250	250	**4-H Program/Ag Ext Operational Expenses
	Total Other Expense	**$ -**	**$ 250**	**$ 250**	**$ 250**	
790	Other Equipment	2,088	2,200	2,200	2,200	
	Total Capital Expense	**$ 2,088**	**$ 2,200**	**$ 2,200**	**$ 2,200**	
	TOTAL AGRICULTURE EXTENSION	**$ 136,287**	**$ 241,777**	**$ 193,684**	**$ 236,918**	
57500	**SOIL CONSERVATION**					
118	Secretary to Board	$ 45,226	$ 46,813	$ 46,813	$ 48,451	1 position
185	Educational Incentive -- Other County Employees	-	850	850	850	1 employee
186	Longevity	360	420	420	480	1 employee
189	Other Salaries & Wages	39,495	41,140	41,140	42,573	1 position & Holiday Pay
	Total Salary Expense	**$ 85,081**	**$ 89,223**	**$ 89,223**	**$ 92,354**	
201	Social Security	4,986	5,557	5,557	5,751	
204	Pensions	6,455	8,043	8,043	9,131	TCRS 9.84%
206	Life Insurance	94	94	94	94	
207	Medical Insurance	9,003	9,471	9,471	10,275	8.97% Increase Jan 1
210	Unemployment Compensation	42	43	43	43	
212	Employer Medicare Liability	1,166	1,300	1,300	1,345	
299	Other Fringe Benefits	400	400	400	400	2 employees
	Total Benefit Expense	**$ 22,146**	**$ 24,907**	**$ 24,907**	**$ 27,038**	
320	Dues & Memberships	680	570	570	570	TCDEA 70, NACD 250, TACD 350
355	Travel	4,140	6,800	6,800	6,800	Per diems, Mileage & Lodging, Etc
	Total Contract Expense	**$ 4,820**	**$ 7,370**	**$ 7,370**	**$ 7,370**	
508	Premiums on Surety Bonds	100	100	100	100	Notary bonds
524	In-Service Staff Development	1,164	3,500	3,500	3,500	Registrations & Contracted Staff Development
599	Other Charges	701	500	500	500	Farm City Day, Fair & Educ Materials
	Total Other Expense	**$ 1,965**	**$ 4,100**	**$ 4,100**	**$ 4,100**	
	TOTAL SOIL CONSERVATION	**$ 114,012**	**$ 125,600**	**$ 125,600**	**$ 130,863**	
58120	**INDUSTRIAL DEVELOPMENT**					
189	Other Salaries & Wages	$ 46,754	$ 80,422	$ 55,000	$ 83,237	1 Position
	Total Salary Expense	**$ 46,754**	**$ 80,422**	**$ 55,000**	**$ 83,237**	
201	Social Security	2,905	4,999	3,420	5,173	
204	Pensions	-	7,235	-	8,213	TCRS 9.84%
206	Life Insurance	-	47	-	47	
210	Unemployment Compensation	21	22	22	22	
212	Employer Medicare Liability	679	1,169	800	1,210	
299	Other Fringe Benefits	100	200	100	200	1 employee
	Total Benefit Expense	**$ 3,705**	**$ 13,671**	**$ 4,342**	**$ 14,865**	
302	Advertising	1,880	4,000	4,000	4,000	
307	Communication	625	500	500	500	Phone Only
320	Dues & Memberships	150	300	300	300	
334	Maintenance Agreements	-	2,000	2,000	4,000	Web-Hosting
355	Travel	4,659	15,000	15,000	4,000	Per diems, Mileage & Lodging, Etc
399	Other Contracted Services	5,236	18,000	20,780	30,000	
	Total Contract Expense	**$ 12,550**	**$ 39,800**	**$ 42,580**	**$ 42,800**	
435	Office Supplies	288	-	-	250	
	Total Supply Expense	**$ 288**	**$ -**	**$ -**	**$ 250**	
508	Premium on Bonds	153	165	165	165	
524	In Service/Staff Development	2,215	6,000	6,000	2,500	Registrations & Contracted Staff Development
599	Other Charges	2,216	2,500	2,500	2,500	Park Development
	Total Other Expense	**$ 4,584**	**$ 8,665**	**$ 8,665**	**$ 5,165**	
	TOTAL INDUSTRIAL DEVELOPMENT	**$ 67,881**	**$ 142,559**	**$ 110,587**	**$ 146,317**	
58190	**OTHER ECONOMIC & COMMUNITY DEV - Chamber**					
399	Other Contracted Services - Chamber of Commerce	$ 40,000	$ 40,000	$ 40,000	$ 40,000	Chamber of Commerce
	TOTAL OTHER ECONOMIC & COMM. DEV. - Chamber	**$ 40,000**	**$ 40,000**	**$ 40,000**	**$ 40,000**	

Fund #101 Account No.	Account Description	2024-2025 Actual	2025-2026 Amended	2025-2026 Estimated	2026-2027 Proposed	FURTHER EXPLANATION
58190	**OTHER ECONOMIC & COMMUNITY DEV - TN Rehab Ctr**					
309	Contracts with Government Agencies	$ 81,772	$ 84,225	$ 84,225	$ 84,225	TN Rehab Center - State Contract DHS
	TOTAL OTHER ECONOMIC & COMM. DEV. - TN Rehab Ctr	**$ 81,772**	**$ 84,225**	**$ 84,225**	**$ 84,225**	
58190	**OTHER ECONOMIC & COMMUNITY DEVELOPMENT**					**Grants**
309	Contracts With Gov Agencies - ECDSD	$ 111,604	$ 52,412	$ -	$ 5,241	Site Dev Grant
321	Engineering Services - ECDSD	-	260,000	33,568	206,432	Site Dev Grant
399	Other Contracted Services - CDBG	6,000	-	-	-	
399	Other Contracted Services - ECDSD	75,852	87,565	24,007	134,986	Site Dev Grant $93,542 & $87,565
	Total Contract Expense	**$ 193,456**	**$ 399,977**	**$ 57,575**	**$ 346,659**	
724	Site Development		1,046,500	-	1,066,500	
799	Other Capital Outlay - USDA InvestPrep	3,000	71,428	20,200	51,228	InvestPrep Grant
799	Other Capital Outlay - CDBG	421,097	5,606	46	-	Fire Truck (Huntland)
	Total Capital Expense	**$ 424,097**	**$ 1,123,534**	**$ 20,246**	**$ 1,117,728**	
	TOTAL OTHER ECONOMIC & COMM. DEVELOPMENT	**$ 617,553**	**$ 1,523,511**	**$ 77,821**	**$ 1,464,387**	
58220	**AIRPORT - Sewanee**					**TDOT Grants 100% for Sewanee Airport**
399	Other Contracted Services	$ 247,543	$ 265,272	$ 265,272	$ -	
	Total Contract Expense	**$ 247,543**	**$ 265,272**	**$ 265,272**	**$ -**	
	TOTAL AIRPORTS	**$ 247,543**	**$ 265,272**	**$ 265,272**	**$ -**	
58300	**VETERANS SERVICES**					
103	Assistant	$ 45,053	$ 46,986	$ 46,986	$ 48,451	1 FT Position
105	Supervisor/Director	21,715	22,475	22,475	23,262	1 PT Salary Position
169	Part-time Employee	22,093	25,620	25,620	26,696	1 Position 28 hrs
185	Educational Incentive -- Other County Employees	950	950	950	950	1 employee
186	Longevity	540	600	600	660	1 employee
	Total Salary Expense	**$ 90,351**	**$ 96,631**	**$ 96,631**	**$ 100,019**	
201	Social Security	4,215	4,754	4,740	4,790	
204	Pensions	3,472	8,717	4,270	9,895	TCRS 9.84%
206	Life Insurance	47	47	47	47	
207	Medical Insurance	8,372	9,472	9,471	10,275	8.97% Increase Jan 1
210	Unemployment Compensation	63	64	64	64	
212	Employer Medicare Liability	1,311	1,408	1,370	1,458	
299	Other Fringe Benefits	400	400	400	500	3 employees
	Total Benefit Expense	**$ 17,880**	**$ 24,862**	**$ 20,362**	**$ 27,029**	
307	Communication	545	550	550	550	
312	Contracts with Private Agencies	-	-	-	-	Vetrospect - State Paying FY26
330	Operating Lease Payments	2,730	3,380	3,380	3,400	KMBS Copier Lease
354	Transportation - Other Than Students VTAID	2,794	10,700	10,700	2,700	Veterans Assistance (offset by donations)
355	Travel	630	2,155	1,200	2,400	Per diems, Mileage & Lodging, Etc
	Total Contract Expense	**$ 6,699**	**$ 16,785**	**$ 15,830**	**$ 9,050**	
435	Office Supplies	2,226	2,600	2,600	2,600	**Increase in claims
	Total Supply Expense	**$ 2,226**	**$ 2,600**	**$ 2,600**	**$ 2,600**	
508	Premiums on Corporate Surety Bonds	-	50	50	50	
524	In Service/Staff Development	-	500	500	500	Registrations & Contracted Staff Development
599	Other Charges - VTAID & Misc	4,844	11,694	11,694	2,450	Veterans Assistance (offset by donations)
	Total Other Expense	**$ 4,844**	**$ 12,244**	**$ 12,244**	**$ 3,000**	
	TOTAL VETERANS SERVICES	**$ 122,000**	**$ 153,122**	**$ 147,667**	**$ 141,698**	
58400	**OTHER CHARGES**					
215	On Behalf payments for OPEB	$ -	$ 90,000	$ 90,000	$ 90,000	ARC Payment for OPEB Trust (reserve)
299	Other Fringe Benefits	97,619	87,825	87,825	110,000	OPEB (currently 11 employees estimated)
	Total Benefit Expense	**$ 97,619**	**$ 177,825**	**$ 177,825**	**$ 200,000**	
340	Medical & Dental Services	2,730	3,500	3,500	3,500	
	Total Contract Expense	**$ 2,730**	**$ 3,500**	**$ 3,500**	**$ 3,500**	
502	Building & Content Insurance	166,317	295,165	295,149	310,000	
506	Liability Insurance	177,144	130,966	120,955	128,000	
507	Medical Claims	-	500	-	500	
510	Trustee's Commission	369,993	395,000	395,000	395,000	Fees paid to Trustee
511	Vehicle & Equipment Insurance	111,121	130,089	130,089	137,000	
513	Worker's Compensation	215,729	214,641	199,842	215,000	
515	Liability Claim(s)	-	2,000	2,000	2,000	
599	Other Charges	4,145	10,000	10,000	10,000	
	Total Other Expense	**$ 1,044,449**	**$ 1,178,360**	**$ 1,153,035**	**$ 1,197,500**	
	TOTAL OTHER CHARGES	**$ 1,144,798**	**$ 1,359,685**	**$ 1,334,360**	**$ 1,401,000**	

Account No.	Account Description	2024-2025 Actual	2025-2026 Amended	2025-2026 Estimated	2026-2027 Proposed	FURTHER EXPLANATION
Fund #101						
58831	**American Rescue Plan Act Grant # 1**					
399	Other Contracted Services	$ -	$ 15,800	$ -	$ 15,800	**Broadband Grant**
	Total Contract Expense	**$ -**	**$ 15,800**	**$ -**	**$ 15,800**	
471	Software	-	4,000	-	4,000	
	Total Supply Expense	**$ -**	**$ 4,000**	**$ -**	**$ 4,000**	
504	Indirect Cost	-	6,000	-	6,000	
599	Other Charges	-	13,700	-	13,700	
	Total Other Expense	**$ -**	**$ 19,700**	**$ -**	**$ 19,700**	
790	Other Equipment	-	60,500	51,408	9,072	
	Total Capital Outlay	-	60,500	51,408	9,072	
	TOTAL AMERICAN RESCUE PLAN ACT GRANT # 1	**$ -**	**$ 100,000**	**$ 51,408**	**$ 48,572**	
58833	**AMERICAN RESCUE PLAN ACT GRANT # 3 - TDEC**					**TDEC ARP Grant**
189	Other Salaries & Wages	$ 72,916	$ 75,468	$ 75,468	$ 78,109	1 FT Position - TDEC Grant Manager
	Total Salary Expense	**$ 72,916**	**$ 75,468**	**$ 75,468**	**$ 78,109**	
201	Social Security	4,487	4,679	4,679	4,843	
204	Pensions	5,476	6,790	6,790	7,687	TCRS 9.84%
206	Life Insurance	47	47	47	47	
207	Medical Insurance	9,003	9,471	9,471	10,275	8.97% Increase Jan 1
210	Unemployment Compensation	21	22	22	22	
212	Employer Medicare Liability	1,049	1,094	1,094	1,133	
299	Other Fringe Benefits	200	200	200	200	1 Employee
	Total Benefit Expense	**$ 20,283**	**$ 22,304**	**$ 22,303**	**$ 24,206**	
399	Other Contracted Services	129,659	704,729	85,892	618,837	
	Total Contract Expense	**$ 129,659**	**$ 704,729**	**$ 85,892**	**$ 618,837**	
599	Other Charges	-	79,606	-	79,606	
	Total Other Expense	**$ -**	**$ 79,606**	**$ -**	**$ 79,606**	
799	Other Capital Outlay	18,135	3,298,355	2,333,142	965,212	
	Total Capital Outlay	**$ 18,135**	**$ 3,298,355**	**$ 2,333,142**	**$ 965,212**	
	TOTAL AMERICAN RESCUE PLAN ACT GRANT # 3	**$ 240,993**	**$ 4,180,461**	**$ 2,516,805**	**$ 1,765,971**	
58836	**AMERICAN RESCUE PLAN ACT GRANT #6**					
799	Other Capital Outlay - Anim	$ 19,500	$ 1,252,832	$ 410,723	$ 842,109	Animal Control Building Preliminary
	Total Capital Expense	**$ 19,500**	**$ 1,252,832**	**$ 410,723**	**$ 842,109**	
	TOTAL AMERICAN RESCUE PLAN ACT GRANT # 6	**$ 19,500**	**$ 1,252,832**	**$ 410,723**	**$ 842,109**	
58842	**AMERICAN RESCUE PLAN ACT GRANT #B**					
799	Other Capital Outlay	$ 595,248	$ 33,490	$ 33,490	$ -	Health ARPA Grant w/Match
	Total Capital Expense	**$ 595,248**	**$ 33,490**	**$ 33,490**	**$ -**	
	TOTAL AMERICAN RESCUE PLAN ACT GRANT # B	**$ 595,248**	**$ 33,490**	**$ 33,490**	**$ -**	
90000	**CAPITAL PROJECTS**					
91190	**Other General Government Projects**					
399	Other Contracted Services - BBAND	$ -	$ 26,000	$ -	$ 26,000	
	Total Contract Expense	**$ -**	**$ 26,000**	**$ -**	**$ 26,000**	
499	Other Supplies and Materials - BBAND		4,970	-	4,970	
	Total Supply Expense	**$ -**	**$ 4,970**	**$ -**	**$ 4,970**	
707	Building Improvements - BBAND	280,880	155,120	14,464	$ 169,584	**Broadband Grant**
718	Motor Vehicles	70,288	190,689	66,904	193,785	14 Admin Vehicles (Replace 2 every year 6 yr cycle & keep reserve balance)
790	Other Equipment	52,845	114,685	90,826	63,859	Technology Reserve (keep a reserve balance)
799	Other Capital Outlay	45,159	165,763	22,000	100,000	Unexpected County Capital Expenses
799	Other Capital Outlay - Co Comm	8,758	-	-	65,763	Remaining Proceeds from Sale of Ashley Property
799	Other Capital Outlay - E-911	151,766	-	-	-	
799	Other Capital Outlay - ID Board	-	149,000	-	149,000	Proceeds from Sale of Property - ID Board
799	Other Capital Outlay - Anim Ctrl	-	500,000	-	500,000	Donated Funds Animal Ctrl Project
799	Other Capital Outlay - Anim Ctrl (Sports Gaming Funds)	-	174,831	32,392	142,439	Capital Funds - Sports Gaming Proceeds for Anim Ctrl Project
799	Other Capital Outlay - Gov Direct Anim Ctrl	-	277,458	-	277,458	For Anim Control Bldg
	Total Capital Outlay	**$ 609,696**	**$ 1,727,547**	**$ 226,586**	**$ 1,661,888**	
	TOTAL OTHER GENERAL GOVERNMENT PROJECTS	**$ 609,696**	**$ 1,758,517**	**$ 226,586**	**$ 1,692,858**	
91200	**Highway & Street Capital Projects**					
799	Other Capital Outlay - Highway Districts	$ 148,996	$ 140,000	$ 140,000	$ 140,000	County Comm Roads (New $140K)
799	Other Capital Outlay - UTSI	-	13,000	13,000	13,000	UTSI Flap Grant and TDOT Local Roads Safety Initiative
	Total Capital Expense	**$ 148,996**	**$ 153,000**	**$ 153,000**	**$ 153,000**	
	TOTAL HIGHWAY & STREET CAPITAL PROJECTS	**$ 148,996**	**$ 153,000**	**$ 153,000**	**$ 153,000**	

Franklin County, TN						FY 2026-2027 Budget
County General Fund # 101						
Fund #101						
Account No.	Account Description	2024-2025 Actual	2025-2026 Amended	2025-2026 Estimated	2026-2027 Proposed	FURTHER EXPLANATION
	Total Estimated Expenditures & Other Uses	**$ 26,225,152**	**$ 36,090,113**	**$ 29,347,807**	**$ 33,668,036**	
	Excess of Estimated Revenue & Other Sources Over (Under) Estimated Expend. & Other Uses	**$ 1,524,615**	**$ (2,520,057)**	**$ (1,211,533)**	**$ (893,731)**	
	Estimated Beginning Fund Balance - July 1	**$ 18,908,218**	**$ 20,676,095**	**$ 20,676,095**	**$ 19,464,562**	
	Adjustment for PY Encumbrances/Reserve Relinquished	**$ 243,262**				
	Estimated Ending Fund Balance -- June 30	**20,676,095**	**18,156,038**	**19,464,562**	**18,570,830**	
	Restricted for General Government (Reg of Deeds) 34510-51600	**(12,952)**	**(7,454)**	**(7,454)**	**(7,454)**	**Reg of Deeds Additional Title Fees Est**
	Restricted for Finance (Co Clerk Reg Fees) 34515 - 52500	**(54,920)**	**(46,444)**	**(46,444)**	**(46,444)**	**Co Clerk Automation Fees Est**
	Restricted for Public Health & Welfare 34530	**(207,805)**	**(60,531)**	**(21,831)**	**(21,831)**	**Opioid Settlement Funds Est**
	Restricted for Capital Projects 34585	**(170,831)**	**(55,020)**	**(55,020)**	**(55,020)**	**State Shared Sports Gaming Privilege Tax Est**
	Assigned for Other Operations 34686	**(1,145,137)**	**(1,147,312)**	**(1,147,312)**	**(1,147,312)**	**OPEB ARC Reserve (+ $90K Annually)**
	Committed for Other Purposes 34690	**(4,000,000)**	**(4,000,000)**	**(4,000,000)**	**(4,000,000)**	**Sale of Hospital Proceeds**
	Assigned for General Government 34710	**(172,946)**	**-**	**-**	**-**	**Vehicles & Technology Est**
						Fund Balance Requirement 2.5% =$700,000
	Estimated UNASSIGNED Ending Fund Balance As of June 30	**$ 14,911,503**	**$ 12,839,276**	**$ 14,186,499**	**$ 13,292,768**	**Unassigned Fund Balance Benchmark 5% =$1,400,000 ($4.5 M is best)**
	Total Salary Expense	$ 12,433,479	$ 13,211,811	$ 12,924,536	$ 13,960,865	41.47%
	Total Benefit Expense	3,460,307	4,193,410	4,011,430	4,832,450	14.35%
	Total Contract Expense	3,213,849	5,849,928	4,370,508	5,035,223	14.96%
	Total Supply Expense	1,744,572	2,061,624	1,852,798	2,014,078	5.98%
	Total Other Expense	2,257,821	2,243,897	2,089,576	2,140,446	6.36%
	Total Capital Expense	3,115,124	8,529,444	4,098,960	5,684,974	16.89%
	Total County General Appropriations	**$ 26,225,152**	**$ 36,090,113**	**$ 29,347,807**	**$ 33,668,036**	**100.00%**

Franklin County, TN						FY 2026-2027 Budget
Courthouse & Jail Maintenance Fund # 112						
Fund #112						
Account No.	Account Description	2024-2025 Actual	2025-2026 Original	2025-2026 Estimated	2026-2027 Proposed	FURTHER EXPLANATION
Estimated Revenues						
40000	**LOCAL TAXES**					
40200	**County Local Option Taxes**					
40260	**Litigation Tax - Special Purpose**					
40266	Litigation Tax -- Jail, Workhouse, Courthouse	$ 143,000	$ 165,000	$ 165,220	$ 165,000	
	TOTAL LOCAL TAXES	**$ 143,000**	**$ 165,000**	**$ 165,220**	**$ 165,000**	
	Total Estimated Revenues	**$ 143,000**	**$ 165,000**	**$ 165,220**	**$ 165,000**	
Estimated Expenditures						
58000	**OTHER GENERAL GOVERNMENT**					
58400	**Other Charges**					
510	Trustee's Commission	$ 1,398	$ 1,850	$ 1,850	$ 1,850	
	TOTAL OTHER CHARGES	**$ 1,398**	**$ 1,850**	**$ 1,850**	**$ 1,850**	
	Total Estimated Expenditures	**$ 1,398**	**$ 1,850**	**$ 1,850**	**$ 1,850**	
99000	**OTHER USES**					
99100	**Transfers Out**					
590	Transfers to Other Funds	$ 125,000	$ 135,000	$ 135,000	$ 200,000	Transfer To Gen Debt Serv Fund
	TOTAL OTHER USES	**$ 125,000**	**$ 135,000**	**$ 135,000**	**$ 200,000**	
	Total Estimated Expenditures & Other Uses	**$ 126,398**	**$ 136,850**	**$ 136,850**	**$ 201,850**	
	Excess of Estimated Revenue Over (Under)	**$ 16,602**	**$ 28,150**	**$ 28,370**	**$ (36,850)**	
	Estimated Expenditures					
	Estimated Beginning Fund Balance July 1	**$ 39,018**	**$ 55,620**	**$ 55,620**	**$ 83,990**	
	Adjustments					
						Revenue Mandated
	Estimated Ending Fund Balance June 30	**$ 55,620**	**$ 83,770**	**$ 83,990**	**$ 47,140**	**Fund Balance Policy 5%=$8,000**

Franklin County, TN **FY 2026-2027 Budget**

Public Library Fund # 115

Account No.	Account Description	2024-2025 Actual	2025-2026 Amended	2025-2026 Estimated	2026-2027 Proposed	FURTHER EXPLANATION
Fund #115						
Estimated Revenues						
40000	**LOCAL TAXES**					
40100	**County Property Taxes**					
40110	Current Property Tax	$ 404,701	$ 505,109	$ 505,000	$ 510,280	**Represents $0.0296**
40120	Trustee's Collections - Prior Year	8,522	9,775	9,775	7,500	
40125	Trustee's Collections - Bankruptcy	13	15	15	15	
40130	Circuit/Clerk & Master Collections - Prior Year	8,983	10,800	10,800	10,800	
40140	Interest and Penalty	1,620	2,050	2,000	1,450	
40161	Payments in Lieu of Taxes - TVA	126	175	146	175	
40162	Payments in Lieu of Taxes - Local Utilities	1,327	2,010	1,335	2,010	
40163	Payments in Lieu of Taxes - Other	579	650	1,090	650	
40300	**STATUTORY LOCAL TAXES**					
40320	Bank Excise Tax	$ 2,790	$ 3,530	$ 2,891	$ 3,530	
	TOTAL LOCAL TAXES	**$ 428,661**	**$ 534,114**	**$ 533,052**	**$ 536,410**	
41000	**LICENSES AND PERMITS**					
41100	**Licenses**					
41140	Cable TV Franchise	$ 1,633	$ 1,800	$ 1,960	$ 1,800	
	TOTAL LICENSES AND PERMITS	**$ 1,633**	**$ 1,800**	**$ 1,960**	**$ 1,800**	
43000	**CHARGES FOR CURRENT SERVICES**					
43100	**General Service Charges**					
43190	Other General Service Charges	$ 6,849	$ 7,750	$ 6,625	$ 7,750	
	TOTAL CHARGES FOR CURRENT SERVICES	**$ 6,849**	**$ 7,750**	**$ 6,625**	**$ 7,750**	
44000	**OTHER LOCAL REVENUES**					
44100	**Recurring Items**					
44110	Interest Earned	$ 9,356	$ 6,400	$ 6,300	$ 9,200	
44170	Miscellaneous Refunds	58	55	55	55	
44990	Other Local Revenues	1,412	1,200	1,200	1,200	
	TOTAL OTHER LOCAL REVENUES	**$ 10,826**	**$ 7,655**	**$ 7,555**	**$ 10,455**	
47000	**FEDERAL GOVERNMENT**					
47500	**FEDERAL THROUGH STATE**					
47590	Other Federal Through State	1,757	9,714	10,050	5,000	Tech Grant
	TOTAL FEDERAL GOVERNMENT	**$ 1,757**	**$ 9,714**	**$ 10,050**	**$ 5,000**	
48000	**OTHER GOVERNMENTS & CITIZENS GROUPS**					
48130	Contributions	$ 26,125	$ 28,500	$ 28,500	$ 28,500	Winchester, Decherd, Estill Springs & Other Misc
48610	Donations	17,976	8,281	8,475	3,000	Nissan, etc.
	TOTAL GENERAL GOVERNMENT GRANTS	**$ 44,101**	**$ 36,781**	**$ 36,975**	**$ 31,500**	
	Total Estimated Revenues & Other Sources	**$ 493,827**	**$ 597,814**	**$ 596,217**	**$ 592,915**	
Estimated Expenditures						
56500	**LIBRARIES**					
103	Assistant(s)	$ 79,801	$ 86,488	$ 83,300	$ 89,516	2 FT positions
105	Supervisor/Director	61,097	63,229	63,229	65,443	Appointed - Salary
106	Deputy	51,407	53,213	52,335	55,076	1 Deputy Director
137	Educ Media Personnel	47,572	49,221	49,221	50,944	1 FT position
169	Part-time Employee(s)	57,622	61,100	59,000	62,825	7 PT positions (70 Hrs Wk)
184	Educational Incentive -- Co. Official/Admin. Officer	950	950	950	950	1 employee
185	Educational Incentive -- Other County Employees	-	-	-	-	
186	Longevity	2,580	2,530	2,530	2,760	4 employees
189	Other Salaries & Wages	186	2,856	2,000	2,856	Admin & Worked Holiday Hrs
	Total Salary Expense	**$ 301,215**	**$ 319,588**	**$ 312,566**	**$ 330,369**	
201	Social Security	18,309	19,944	19,944	20,588	
204	Pensions	18,358	23,381	23,381	26,501	TCRS 9.84%
206	Life Insurance	226	234	234	234	
207	Medical Insurance	42,731	46,760	46,725	51,375	8.97% Increase Jan 1
210	Unemployment Compensation	246	236	230	186	
212	Employer Medicare Liability	4,282	4,664	4,664	4,815	
299	Other Fringe Benefits	1,700	1,600	1,600	1,700	12 employees
	Total Benefit Expense	**$ 85,852**	**$ 96,820**	**$ 96,778**	**$ 105,399**	

Franklin County, TN						FY 2026-2027 Budget
Public Library Fund # 115						
Fund #115						
Account No.	Account Description	2024-2025 Actual	2025-2026 Amended	2025-2026 Estimated	2026-2027 Proposed	FURTHER EXPLANATION
307	Communications	2,194	4,320	4,300	3,600	eRate decrease in voice- last yr - 20%
320	Dues & Memberships	90	120	120	120	
330	Operating Lease Payments	4,588	5,000	5,000	5,000	KMBS Copier
335	Maintenance & Repair - Building	27,157	38,000	25,000	35,000	Painting, cleaning & Lawn Maintenance
348	Postal Charges	-	150	150	150	
355	Travel	1,322	2,800	2,800	2,800	
399	Other Contracted Services	6,102	4,800	4,800	4,129	Comcast, Verso, St Consortium increase $55, Movie License, iPage, Canva, QuickBooks (Techsoup), MyLibro
	Total Contract Expense	**$ 41,453**	**$ 55,190**	**$ 42,170**	**$ 50,799**	
410	Custodial Supplies	1,219	2,500	1,500	1,700	FCL $900 & FC Custodial Reimb $1,600
432	Library Books/Media	33,600	41,179	41,179	40,000	Print & Digital Materials
435	Office Supplies	1,939	2,300	2,300	2,300	
437	Periodicals	2,451	2,300	2,300	2,100	Magazines & Online Universal Classes
499	Other Supplies & Materials	7,720	7,905	7,405	7,500	Archival and processing Matl's & Library Cards
	Total Supply Expense	**$ 46,929**	**$ 56,184**	**$ 54,684**	**$ 53,600**	
524	In-Service Staff Development	1,382	1,850	1,850	1,400	2 full staff development days annually
599	Other Charges	18,836	10,048	10,048	5,000	Performers & ProgramSupplies
	Total Other Expense	**$ 20,218**	**$ 11,898**	**$ 11,898**	**$ 6,400**	
719	Office Equipment	2,680	1,536	1,536	1,500	
790	Other Equipment - Grant	3,556	21,054	21,000	10,000	Tech Grant
799	Other Capital Outlay	-	8,000	8,000	25,000	
	Total Capital Expense	**$ 6,236**	**$ 30,590**	**$ 30,536**	**$ 36,500**	
	TOTAL LIBRARIES	**$ 501,903**	**$ 570,270**	**$ 548,632**	**$ 583,067**	
58400	**OTHER CHARGES**					
340	Medical & Dental Services	$ 80	$ 100	$ 100	$ 100	
347	Pest Control	800	1,010	1,010	1,010	
359	Disposal Fees	2,272	3,300	4,510	4,510	Dumpster Fee
	Total Contract Expense	**$ 3,152**	**$ 4,410**	**$ 5,620**	**$ 5,620**	
452	Utilities	24,688	24,000	24,000	24,000	
	Total Supply Expense	**$ 24,688**	**$ 24,000**	**$ 24,000**	**$ 24,000**	
502	Building & Content Insurance	7,715	9,667	9,667	11,120	Proj 15% Increase
506	Liability Insurance	2,051	2,225	2,225	2,725	Proj 15% Increase
510	Trustee's Commission	8,601	11,500	11,500	9,000	
513	Workers Compensation	5,161	216	200	2,560	Proj 15% Increase
516	Other Self-Insured Claims	-	500	500	500	
	Total Other Expense	**$ 23,528**	**$ 24,108**	**$ 24,092**	**$ 25,905**	
	TOTAL OTHER EXPENDITURES	**$ 51,368**	**$ 52,518**	**$ 53,712**	**$ 55,525**	
99100	**Transfers Out**	$ 3,000	$ 3,000	$ 3,000	$ 3,000	Financial Software Library Portion
	TOTAL OPERATING TRANSFER	**$ 3,000**	**$ 3,000**	**$ 3,000**	**$ 3,000**	
	Total Estimated Expenditures	**$ 556,271**	**$ 625,788**	**$ 605,344**	**$ 641,592**	
	Excess of Estimated Revenues Over (Under) Estimated Expenditures	**$ (62,444)**	**$ (27,974)**	**$ (9,127)**	**$ (48,677)**	
	Estimated Beginning Fund Balance July 1	**246,981**	**185,757**	**185,757**	**176,630**	
	Encumbered for Social, Cultural & Recreational Services 115-56500	**1,220**				
	Estimated Ending Fund Balance June 30	**$ 185,757**	**$ 157,783**	**$ 176,630**	**$ 127,953**	**Fund Balance Policy 5% = $28,960**
	Total Salary Expense	$ 301,215	$ 319,588	$ 312,566	$ 330,369	51.49%
	Total Benefit Expense	85,852	96,820	96,778	105,399	16.43%
	Total Contract Expense	44,605	59,600	47,790	56,419	8.79%
	Total Supply Expense	71,617	80,184	78,684	77,600	12.09%
	Total Other Expense	46,746	39,006	38,990	35,305	5.50%
	Total Capital Expense	6,236	30,590	30,536	36,500	5.69%
	Total Library Appropriations	**$ 556,271**	**$ 625,788**	**$ 605,344**	**$ 641,592**	**100.00%**

Franklin County, TN						FY 2026-2027 Budget
Solid Waste Fund # 116						
Fund #116						
Account No.	Account Description	**2024-2025** Actual	**2025-2026** Amended	**2025-2026** Estimated	**2026-2027** Proposed	**FURTHER EXPLANATION**
Estimated Revenues						
40000	**LOCAL TAXES**					
40100	**County Property Taxes**					
40110	Current Property Taxes	$ 2,936,453	$ 3,057,534	$ 3,058,000	$ 2,928,884	**Represents $0.2583**
40120	Trustee's Collection - Prior Year	67,351	55,000	55,000	54,000	
40125	Trustee's Collection - Bankruptcy	85	80	-	80	
40130	Clerk & Master Collection Prior Year	72,551	60,000	43,500	91,000	
40140	Interest and Penalty	11,953	12,700	12,750	10,000	
40161	Payment in Lieu of Taxes - TVA	1,322	1,050	1,350	1,050	
40163	Payment in Lieu of Taxes -- Other	187	3,900	4,800	3,900	
40300	**STATUTORY LOCAL TAXES**				-	
40320	Bank Excise Tax	29,356	25,297	25,300	21,250	
	TOTAL LOCAL TAXES	**$ 3,119,258**	**$ 3,215,561**	**$ 3,200,700**	**$ 3,110,164**	
41100	**LICENSES**					
41140	Cable TV Franchise	$ 17,149	$ 13,460	$ 17,650	$ 13,000	
	TOTAL LICENSES	**$ 17,149**	**$ 13,460**	**$ 17,650**	**$ 13,000**	
43000	**CHARGES FOR CURRENT SERVICES**					
43100	**General Service Charges**					
43106	Commercial & Industrial Waste Collection Charges	$ 103,306	$ 95,000	$ 93,000	$ 115,000	Nissan Agreement
43109	Transfer Waste Stations Collection Charges	16,000	16,000	16,000	16,000	Winchester
43110	Tipping Fees	22,625	17,700	17,800	24,000	
43114	Solid Waste Disposal Fees	8,121	12,000	12,500	6,000	
43190	Other General Service Charges	-	1,500	1,500	-	
	TOTAL CHARGES FOR CURRENT SERVICES	**$ 150,052**	**$ 142,200**	**$ 140,800**	**$ 161,000**	
44000	**OTHER LOCAL REVENUES**					
44100	**Recurring Items**					
44145	Sale of Recycled Material	$ 308,391	$ 250,000	$ 275,000	$ 275,000	
44170	Miscellaneous Refunds	-	2,325	-	-	
44500	**Nonrecurring Items**					
44540	Sale of Property	-	-	-	-	
	TOTAL OTHER LOCAL REVENUES	**$ 308,391**	**$ 252,325**	**$ 275,000**	**$ 275,000**	
46800	**OTHER STATE REVENUES**					
46980	Other State Grants	$ 238,163	$ 247,297	$ 125,000	$ 125,000	TDEC Grant
46990	Other State Revenues	27,569	31,000	28,000	28,000	Tire Waste Grant
	TOTAL OTHER STATE REVENUES	**$ 265,732**	**$ 278,297**	**$ 153,000**	**$ 153,000**	
49800	**OPERATING TRANSFERS**					
49600	Proceeds from Sale of Capital Assets	$ -	$ 18,560	$ 18,776	$ -	
	TOTAL OPERATING TRANSFERS	**$ -**	**$ 18,560**	**$ 18,776**	**$ -**	
	Total Estimated Revenues & Other Sources	**$ 3,860,582**	**$ 3,920,403**	**$ 3,805,926**	**$ 3,712,164**	
Estimated Expenditures						
55720	**SANITATION EDUCATION/INFORMATION**					
302	Advertising	$ 2,200	$ 3,000	$ 2,800	$ 3,000	
	Total Contract Expense	**$ 2,200**	**$ 3,000**	**$ 2,800**	**$ 3,000**	
499	Other Supplies & Materials	734	1,400	1,000	1,400	
	Total Supply Expense	**734**	**1,400**	**1,000**	**1,400**	
	TOTAL SANITATION EDUCATION & INFORMATION	**$ 2,934**	**$ 4,400**	**$ 3,800**	**$ 4,400**	

Franklin County, TN						FY 2026-2027 Budget
Solid Waste Fund # 116						
Fund #116						
Account No.	Account Description	2024-2025 Actual	2025-2026 Amended	2025-2026 Estimated	2026-2027 Proposed	FURTHER EXPLANATION
55732	**CONVENIENCE CENTERS**					**COLA 2.8%**
149	Laborers	$ 298,503	$ 342,000	$ 342,000	$ 335,000	15 Reg/17 Subs
187	Overtime Pay	220	600	600	600	
	Total Salary Expense	**$ 298,723**	**$ 342,600**	**$ 342,600**	**$ 335,600**	
201	Social Security	16,325	20,067	20,015	21,117	
210	Unemployment Compensation	523	1,000	625	1,000	
212	Employer Medicare Liability	4,370	5,001	5,000	4,939	
299	Other Fringe Benefits	2,625	5,000	2,825	5,000	
	Total Benefit Expense	**$ 23,843**	**$ 31,068**	**$ 28,465**	**$ 32,056**	
307	Communication	7,168	12,200	12,200	12,200	
330	Operating Lease Payments	2,469	2,000	1,140	2,000	CSX & Keith Springs Lease
335	Maintenance & Repair -- Buildings	3,953	9,000	8,355	9,000	Roofs on CC Buildings
336	Maintenance & Repair -- Equipment	9,513	15,000	13,000	15,000	
399	Other Contracted Services	4,724	5,500	4,800	5,500	H & R Portables
	Total Contract Expense	**$ 27,827**	**$ 43,700**	**$ 39,495**	**$ 43,700**	
452	Utilities	17,700	20,000	20,000	19,300	
499	Other Supplies & Materials	5,264	7,300	7,300	8,500	
	Total Supply Expense	**$ 22,964**	**$ 27,300**	**$ 27,300**	**$ 27,800**	
599	Other Charges	-	300	100	300	
	Total Other Expense	**$ -**	**$ 300**	**$ 100**	**$ 300**	
706	Building Construction	2,347	10,000	8,500	10,000	Install 4 roofs at 4 centers over compactors
733	Solid Waste Equipment	44,641	46,500	45,100	46,500	Replace Packer (LRP 1 per yr) Old Salem & applying for CC Grant Cardboard Boxes and Recycle Boxes
799	Other Capital Outlay	209,642	97,000	97,000	100,000	Paving a co own cntr (LRP 1 per yr) Rolling funds from prior year on a grant
	Total Capital Expense	**$ 256,630**	**$ 153,500**	**$ 150,600**	**$ 156,500**	
	TOTAL CONVENIENCE CENTERS	**$ 629,987**	**$ 598,468**	**$ 588,560**	**$ 595,956**	
55733	**TRANSFER STATIONS**					**COLA 2.8% or TDOT Rates**
105	Supervisor/Director	$ 79,135	$ 76,905	$ 76,600	$ 84,771	1 Appointed - Salary
106	Deputy(ies)	45,057	46,719	46,719	58,823	1 position
141	Foreman	59,759	61,859	61,850	63,765	1 position
145	Equipment Operators - Light	153,155	158,490	158,430	185,110	3 positions
147	Truck Driver(s)	242,342	234,340	226,275	336,963	6 positions
149	Laborer(s)	111,454	110,116	110,116	122,264	3 positions
169	Part-time Personnel	44,335	53,050	53,050	40,000	1 position
184	Educational Incentive -- Co. Official/Admin. Officer	950	-	-	950	1 employee
185	Educational Incentive -- Other County Employees	950	950	950	950	1 employees
186	Longevity	1,980	3,180	3,180	4,140	8 employees
187	Overtime	862	900	900	900	
189	Other Salaries & Wages (Worked Holidays)	163	600	400	600	
	Total Salary Expense	**$ 740,142**	**$ 747,108**	**$ 738,470**	**$ 899,236**	
201	Social Security	44,923	45,096	44,900	54,711	
204	Pensions	48,527	56,662	55,530	88,820	TCRS 9.84%
206	Life Insurance	628	703	620	703	
207	Medical Insurance	95,999	117,230	112,000	154,125	8.97% Increase Jan 1
210	Unemployment Compensation	456	337	460	337	
212	Employer Medicare Liability	10,506	10,968	10,500	12,795	
299	Other Fringe Benefits	3,100	3,200	3,000	3,200	15 Employees
	Total Benefit Expense	**$ 204,139**	**$ 234,194**	**$ 227,010**	**$ 314,691**	
307	Communication	3,986	6,300	6,275	6,300	
309	Contracts with Government Agencies	629,030	650,000	649,000	620,000	ISWA & TDEC
312	Contracts with Private Agencies	66,088	100,000	93,000	100,000	Tire Disposal - Mulching, Golder
320	Dues & Memberships	816	1,700	475	1,700	SWA
330	Operating Lease Payments	2,485	3,300	3,300	3,300	KMBS Copier Lease
334	Maintenance Agreements	528	1,850	800	1,850	Fire Extinguishers / Comcast
335	Maintenance & Repair - Buildings	16,635	32,000	32,000	32,000	Spray Foam in Roof
336	Maintenance & Repair - Equipment	25,865	38,900	28,250	42,000	
338	Maintenance & Repair - Vehicles	35,283	42,174	38,650	42,175	
347	Pest Control	960	1,550	1,140	1,550	
348	Postage	200	200	200	200	
355	Travel	5,074	5,000	4,100	6,000	SWA Conference & Other
361	Permits	-	605	605	605	State Permits
	Total Contract Expense	**$ 786,950**	**$ 883,579**	**$ 857,795**	**$ 857,680**	

Franklin County, TN						FY 2026-2027 Budget
Solid Waste Fund # 116						
Fund #116						
Account No.	Account Description	2024-2025 Actual	2025-2026 Amended	2025-2026 Estimated	2026-2027 Proposed	FURTHER EXPLANATION
412	Diesel Fuel	72,115	93,000	80,000	93,000	
418	Equipment & Machinery Parts	6,540	13,500	13,500	13,500	
424	Garage Supplies	3,124	3,500	1,300	4,000	
425	Gasoline	7,490	8,500	8,500	8,500	
433	Lubricants	5,217	7,000	6,100	7,000	
435	Office Supplies	3,065	3,700	2,600	3,700	
450	Tires & Tubes	38,945	50,995	50,995	47,000	Need two foam filled loader tires
451	Uniforms	2,498	3,805	3,805	4,700	
452	Utilities	16,932	22,000	18,250	22,000	
453	Vehicle Parts	22,616	24,000	23,000	24,000	
499	Other Supplies & Materials	15,382	23,500	20,500	25,500	
	Total Supply Expense	**$ 193,924**	**$ 253,500**	**$ 228,550**	**$ 252,900**	
524	In-Service Staff Development	977	4,000	3,410	4,000	Meeting Registrations & Contracted In-Service Staff Development
599	Other Charges	3,141	126	126	3,300	
	Total Other Expense	**$ 4,118**	**$ 4,126**	**$ 3,536**	**$ 7,300**	
702	Building Construction	2,799	-	-	-	Build Bay for Maint of Vehicles
733	Solid Waste Equipment - TDEC	390,105	675,710	500,381	517,000	New Roll Off Truck, New horizontal Baler,and
799	Other Capital Outlay	-	5,100	5,100	5,100	new cardboard boxes and recycling containers
	Total Capital Expense	**$ 392,904**	**$ 680,810**	**$ 505,481**	**$ 522,100**	
	TOTAL TRANSFER STATIONS	**$ 2,322,177**	**$ 2,803,317**	**$ 2,560,842**	**$ 2,853,906**	
55770	**POST CLOSURE CARE COST**					
312	Contracts with Private Agencies	$ 1,560	$ 17,500	$ 12,000	$ 17,500	Landfill --well testing & methane maint.
	TOTAL POST CLOSURE CARE COST	**$ 1,560**	**$ 17,500**	**$ 12,000**	**$ 17,500**	
58400	**OTHER EXPENDITURES**					
340	Medical & Dental Services	$ 435	$ 1,100	$ 1,100	$ 1,100	
	Total Contract Expense	**$ 435**	**$ 1,100**	**$ 1,100**	**$ 1,100**	
502	Building & Content Insurance	30,127	8,717	8,717	10,025	Proj 15% Increase
506	Liability Insurance	23,432	6,948	6,361	8,000	Proj 15% Increase
510	Trustee's Commission	62,685	68,000	68,000	68,000	
511	Vehicle & Equipment Insurance	13,390	38,825	38,683	44,650	Proj 15% Increase
513	Workers Compensation	17,290	34,388	33,963	39,550	Proj 15% Increase
516	Other Self-Insured Claims	-	1,000	500	1,000	
599	Other Charges	604	1,500	625	1,500	
	Total Other Expense	**$ 147,528**	**$ 159,378**	**$ 156,849**	**$ 172,725**	
	TOTAL OTHER EXPENDITURES	**$ 147,963**	**$ 160,478**	**$ 157,949**	**$ 173,825**	
99100	**OPERATING TRANSFERS**					
590	Transfers to Other Funds	$ 3,803	$ 3,803	$ 3,803	$ 3,803	$3,803 Financial Software Maint
	TOTAL OPERATING TRANSFER	**$ 3,803**	**$ 3,803**	**$ 3,803**	**$ 3,803**	
	Total Estimated Expenditures	**$ 3,108,424**	**$ 3,587,966**	**$ 3,326,954**	**$ 3,649,390**	
	Excess of Estimated Revenues Over (Under) Estimated Expenditures	**$ 752,158**	**$ 332,437**	**$ 478,972**	**$ 62,774**	
	Estimated Beginning Fund Balance July 1	**1,639,888**	**2,407,547**	**2,407,547**	**2,886,519**	
	Encumbered for Public Health & Welfare 116-55000	**15,501**				
	Estimated Ending Fund Balance Prior to Reserve	**2,407,547**	**2,739,984**	**2,886,519**	**2,949,293**	
	Reserves for Equipment	**(1,000,000)**	**(525,000)**	**(525,000)**	**(1,000,000)**	
	Estimated Ending Fund Balance June 30	**$ 1,407,547**	**$ 2,214,984**	**$ 2,361,519**	**$ 1,949,293**	**Fund Balance Policy 5% = $175,879**
	Total Salary Expense	$ 1,038,865	$ 1,089,708	$ 1,081,070	$ 1,234,836	33.84%
	Total Benefit Expense	227,982	265,263	255,475	346,747	9.50%
	Total Contract Expense	818,972	948,879	913,190	922,980	25.29%
	Total Supply Expense	217,622	282,200	256,850	282,100	7.73%
	Total Other Expense	155,449	167,607	164,288	184,128	5.05%
	Total Capital Expense	649,534	834,310	656,081	678,600	18.59%
	Total Solid Waste Appropriation	**$ 3,108,424**	**$ 3,587,966**	**$ 3,326,954**	**$ 3,649,390**	**100.00%**

Franklin County, TN						FY 2026-2027 Budget
Local Purpose Tax (Rural Fire) Fund # 120						
Fund #120						
Account No.	Account Description	2024-2025 Actual	2025-2026 Amended	2025-2026 Estimated	2026-2027 Proposed	FURTHER EXPLANATION
Estimated Revenues						
40000	**LOCAL TAXES**					
40100	**County Property Taxes**					
40110	Current Property Taxes	$ 166,850	$ 165,730	$ 175,000	$ 165,730	**Represents $0.0185**
40120	Trustee's Collection - Prior Year	3,599	5,000	3,250	3,250	
40125	Trustee's Collection - Bankruptcy	-	20	20	20	
40130	Clerk & Master Collection Prior Year	4,533	5,500	3,200	3,200	
40140	Interest & Penalty	627	1,025	775	775	
40161	Payment in Lieu of Taxes - TVA	95	100	90	90	
40163	Payment in Lieu of Taxes - Other	13	1,300	350	350	
40200	**County Local Option Taxes**					
40220	Hotel/Motel Tax	734,693	730,000	706,000	710,000	
	TOTAL LOCAL TAXES	**$ 910,410**	**$ 908,675**	**$ 888,685**	**$ 883,415**	
40300	**STATUTORY LOCAL TAXES**					
40320	Bank Excise Tax	$ 2,110	$ 2,400	$ 1,817	$ 2,000	
	TOTAL STATUTORY LOCAL TAXES	**$ 2,110**	**$ 2,400**	**$ 1,817**	**$ 2,000**	
41100	**LICENSES & PERMITS**					
41140	Cable TV Franchise	$ 1,232	$ 2,500	$ 1,300	$ 1,300	
41520	Building Permits	20,000	20,000	20,000	20,000	
	TOTAL LICENSES & PERMITS	**$ 21,232**	**$ 22,500**	**$ 21,300**	**$ 21,300**	
	TOTAL ESTIMATED REVENUES	**$ 933,752**	**$ 933,575**	**$ 911,802**	**$ 906,715**	
Estimated Expenditures						
54310	**FIRE PREVENTION & CONTROL**					
309	Contracts with Government Agencies	$ 2,000	$ 2,000	$ 2,000	$ 2,000	State Forestry Contract
399	Other Contracted Services	720,000	782,500	782,500	750,000	$50,000 to each of 15 Depts.
399	Other Contracted Services - Incentive	-	-	-	600,000	$40,000 to each of 15 Depts.
	Total Contract Expense	**$ 722,000**	**$ 784,500**	**$ 784,500**	**$ 1,352,000**	
499	Other Supplies & Materials	-	2,000	2,000	2,000	Training Association Alloc
	Total Supply Expense	**$ -**	**$ 2,000**	**$ 2,000**	**$ 2,000**	
510	Trustee's Commission	10,864	13,000	13,000	13,000	
524	In-Service Staff Development	-	3,395	3,395	4,000	Training Association Alloc
599	Other Charges	2,278	4,210	4,210	4,500	Charges incurred for hrs wrkd
	Total Other Expense	**$ 13,142**	**$ 20,605**	**$ 20,605**	**$ 21,500**	
799	Other Capital Outlay	-	3,395	3,395	4,500	Training Association Alloc
	Total Capital Expense	**$ -**	**$ 3,395**	**$ 3,395**	**$ 4,500**	
	TOTAL FIRE PREVENTION & CONTROL	**$ 735,142**	**$ 810,500**	**$ 810,500**	**$ 1,380,000**	
	TOTAL ESTIMATED EXPENDITURES	**$ 735,142**	**$ 810,500**	**$ 810,500**	**$ 1,380,000**	
	Excess of Estimated Revenue & Other Sources Over (Under) Estimated Expenditures	**$ 198,610**	**$ 123,075**	**$ 101,302**	**$ (473,285)**	
	Estimated Beginning Fund Balance July 1	**$ 1,394,722**	**$ 1,591,832**	**$ 1,591,832**	**$ 1,693,134**	
	Encumbered for Public Safety 120-54000	**$ (1,500)**				
	Estimated Ending Fund Balance June 30 Prior to Reserve	**$ 1,591,832**	**$ 1,714,907**	**$ 1,693,134**	**$ 1,219,849**	
	Reserve Committed for Public Safety 120-34725	**$ (913,791)**	**$ (913,791)**	**$ (913,791)**	**$ (515,505)**	**Estimated 5/20/26**
	Estimated UNASSIGNED Ending Fund Balance June 30	**$ 678,041**	**$ 801,116**	**$ 779,343**	**$ 704,344**	**Fund Balance Policy 5%=$69,000**
	Total Contract Expense	$ 722,000	$ 784,500	$ 784,500	$ 1,352,000	97.97%
	Total Supply Expense	-	2,000	2,000	2,000	0.14%
	Total Other Expense	13,142	20,605	20,605	21,500	1.56%
	Total Capital Expense	-	3,395	3,395	4,500	0.33%
	Total Rural Fire Appropriation	**$ 735,142**	**$ 810,500**	**$ 810,500**	**$ 1,380,000**	**100.00%**

Franklin County, TN						FY 2026-2027 Budget
Drug Control Fund # 122						
Fund # 122						
Account No.	Account Description	2024-2025 Actual	2025-2026 Amended	2025-2026 Estimated	2026-2027 Proposed	FURTHER EXPLANATION
Estimated Revenues						
42000	**FINES, FORFEITURES AND PENALTIES**					
42100	**Circuit Court**					
42140	Drug Control Fines	$ -	$ 750	$ 750	$ 750	
42300	**General Sessions Court**					
42340	Drug Control Fines	$ 950	$ 16,500	$ 16,500	$ 16,500	
42900	**Other Fines, Forfeitures and Seizures**					
42910	Proceeds from Confiscated Property	$ 19,168	$ 15,000	$ 15,000	$ 15,000	
	TOTAL FINES, FORFEITURES & PENALTIES	**$ 20,118**	**$ 32,250**	**$ 32,250**	**$ 32,250**	
44000	**OTHER LOCAL REVENUES**					
44100	**Recurring Items**					
44170	Miscellaneous Refunds	$ -	$ 50	$ 50	$ 50	
44500	**Nonrecurring Items**					
44530	Sale of Equipment	$ -	$ 5,000	$ 5,000	$ 5,000	
44540	Sale of Property	-	5,000	5,000	5,000	
	TOTAL OTHER LOCAL REVENUES	**$ -**	**$ 10,050**	**$ 10,050**	**$ 10,050**	
47600	**Direct Federal Revenue**					
47990	Other Direct Federal Revenue	$ 29,080	$ 4,000	$ 4,000	$ 4,000	
	TOTAL DIRECT FEDERAL REVENUE	**$ 29,080**	**$ 4,000**	**$ 4,000**	**$ 4,000**	
48000	**OTHER GOV'TS. & CITIZENS GROUPS**					
48100	**Other Governments**					
48130	Contributions	$ 1,000	$ 250	$ 250	$ 250	
48600	**Citizens Groups**					
48610	Donations	$ -	$ 50	$ 50	$ 50	
	TOTAL OTHER GOV. & CITIZENS GROUPS	**$ 1,000**	**$ 300**	**$ 300**	**$ 300**	
49000	**Other Sources (Non-Revenue)**					
49600	Proceeds from Sale of Capital Assets	$ 76,987	$ 8,705	$ 8,705	$ -	
	Total Other Sources	**$ 76,987**	**$ 8,705**	**$ 8,705**	**$ -**	
	Total Estimated Revenues	**$ 127,185**	**$ 55,305**	**$ 55,305**	**$ 46,600**	
Estimated Expenditures						
54000	**PUBLIC SAFETY**					
54150	**Drug Enforcement**					
309	Contracts With Government Agencies	$ -	$ 800	$ 800	$ 800	
316	Contributions	-	2,125	-	2,125	
319	Drug Control Payments	-	5,000	5,000	5,000	Equitable Sharing
336	Maintenance & Repair -- Equipment	-	250	250	250	
338	Maintenance & Repair -- Vehicles	-	500	500	500	
340	Medical & Dental	-	250	250	250	Meth Physicals & Lab
355	Travel	2,291	500	2,300	500	
399	Other Contracted Services	11,960	14,000	14,000	14,000	
	Total Contract Expense	**$ 14,251**	**$ 23,425**	**$ 23,100**	**$ 23,425**	
401	Animal Food and Supplies	2,549	3,900	3,900	3,900	
429	Instructional Materials & Supplies	3,914	5,200	5,200	5,200	Equitable Sharing
431	Law Enforcement Supplies	-	750	750	750	
499	Other Supplies & Materials	-	500	500	500	
	Total Supply Expense	**$ 6,463**	**$ 10,350**	**$ 10,350**	**$ 10,350**	

Fund # 122						
Account No.	Account Description	2024-2025 Actual	2025-2026 Amended	2025-2026 Estimated	2026-2027 Proposed	FURTHER EXPLANATION
509	Refunds	19,135	500	-	500	
524	In-Service Staff Development	-	2,000	2,000	2,000	
599	Other Charges	29,742	15,000	13,000	13,000	
	Total Other Expense	**$ 48,877**	**$ 17,500**	**$ 15,000**	**$ 15,500**	
716	Law Enforcement Equipment	-	2,500	2,500	2,500	
718	Motor Vehicles	37,836	-	-	-	
790	Other Equipment	-	2,500	2,500	2,500	
799	Other Capital Outlay	-	-	-	-	
	Total Capital Expense	**$ 37,836**	**$ 5,000**	**$ 5,000**	**$ 5,000**	
	TOTAL DRUG ENFORCEMENT	**$ 107,427**	**$ 56,275**	**$ 53,450**	**$ 54,275**	
58000	**OTHER GENERAL GOVERNMENT**					
58400	**Other Charges**					
510	Trustee's Commission	$ 538	$ 700	$ 700	$ 700	
	TOTAL OTHER CHARGES	**$ 538**	**$ 700**	**$ 700**	**$ 700**	
	Total Estimated Expenditures	**$ 107,965**	**$ 56,975**	**$ 54,150**	**$ 54,975**	
	Excess of Estimated Revenue Over (Under) Estimated Expenditures	**$ 19,220**	**$ (1,670)**	**$ 1,155**	**$ (8,375)**	
	Estimated Beginning Fund Balance -- July 1	**103,154**	**115,394**	**115,394**	**116,549**	
	Adjust for Encumbrances	**(6,980)**	**-**	**-**	**-**	
	Estimated Ending Fund Balance -- June 30	**115,394**	**113,724**	**116,549**	**108,174**	
	Liability for Litigants (Cash Seizures) 21560	**(20,569)**	**(11,996)**	**(11,996)**	**(11,996)**	***Reserve for Litigants - Cash Seizures 4/30/26**
						Revenue Mandated
	Estimated Ending Fund Balance -- June 30	**$ 94,825**	**$ 101,728**	**$ 104,553**	**$ 96,178**	**Fund Balance Policy 5%=$3,389**
	Total Contract Expense	$ 14,251	$ 23,425	$ 23,100	$ 23,425	42.61%
	Total Supply Expense	6,463	10,350	10,350	10,350	18.83%
	Total Other Expense	49,415	18,200	15,700	16,200	29.47%
	Total Capital Expense	37,836	5,000	5,000	5,000	9.10%
	Total Drug Control Appropriation	**$ 107,965**	**$ 56,975**	**$ 54,150**	**$ 54,975**	**100.00%**

Franklin County, TN						FY 2026-2027 BUDGET
Highway/Public Works Fund # 131						
Fund # 131						
Account No.	Account Description	2024-2025 Actual	2025-2026 Amended	2025-2026 Estimated	2026-2027 Proposed	FURTHER EXPLANATION
Estimated Revenues						
40000	**LOCAL TAXES**					
40100	**COUNTY PROPERTY TAXES**					
40110	Current Property Taxes	$ 1,168,049	$ 1,201,984	$ 1,202,750	$ 1,223,981	**Equivalent of $0.0710**
40120	Trustee's Collection Prior Year	24,595	28,360	35,200	30,000	
40125	Trustee's Collection Bankruptcy	22	25	-	25	
40130	Clerk & Master Collection Prior Year	25,987	25,000	15,000	26,000	
40140	Interest and Penalty	4,672	6,500	5,160	6,500	
40161	Payment in Lieu of Taxes - TVA	364	360	375	375	
40162	Payment in Lieu of Taxes - Local Utilities	3,775	3,400	3,750	2,750	
40163	Payment in Lieu of Taxes - Other	1,672	3,275	1,000	1,700	
40200	**COUNTY LOCAL OPTION TAXES**					
40280	Mineral Severance Tax	184,476	225,000	215,000	215,000	
40300	**STATUTORY LOCAL TAXES**					
40320	Bank Excise Tax	8,076	6,955	6,955	8,900	
	TOTAL LOCAL TAXES	**$ 1,421,688**	**$ 1,500,859**	**$ 1,485,190**	**$ 1,515,231**	
41100	**LICENSES AND PERMITS**					
41140	Cable TV Franchise	$ 4,718	$ 6,000	$ 4,300	$ 4,800	
	TOTAL LICENSES AND PERMITS	**$ 4,718**	**$ 6,000**	**$ 4,300**	**$ 4,800**	
43000	**CHARGES FOR CURRENT SERVICES**					
43100	**GENERAL SERVICE CHARGE**					
43190	Other General Service Charges	$ 20,664	$ 21,000	$ 40,000	$ 20,000	Serv. Charge to State & Federal Govt. Entities for Req
43380	Vending Machine Collections	-	-	-	-	
	TOTAL CHARGES FOR CURRENT SERVICES	**$ 20,664**	**$ 21,000**	**$ 40,000**	**$ 20,000**	
44000	**OTHER LOCAL REVENUES**					
44100	**RECURRING ITEMS**					
44110	Interest Earned	$ 2,197	$ 2,000	$ 2,000	$ 2,000	
44130	Sale of Materials and Supplies	-	2,000	1,200	2,000	Matls. Charge to Govt. entities for Req
44145	Sale of Recycled Materials	4,233	2,710	4,000	4,000	
44170	Miscellaneous Refunds	-	190	50	50	Misc. Refunds & Occ Accident
44500	**NONRECURRING ITEMS**					
44530	Sale of Equipment	2,533	1,000	2,000	2,000	Surplus Equip. Sales
44560	Damages Recovered from Individuals	-	100	-	100	Chgs. To Individuals -- Ex:guardrail repair
44990	Other Local Revenues	-	100	-	100	
	TOTAL OTHER LOCAL REVENUES	**$ 8,963**	**$ 8,100**	**$ 9,250**	**$ 10,250**	
46000	**STATE OF TENNESSEE**					
46400	**Public Works Grants**					
46410	Bridge Program	$ -	$ -	$ -	$ 400,000	
46420	State Aid Program	904,703	921,669	852,146	460,712	Match (State 98%/Local 2%)
46800	**Other State Revenues**					
46920	Gasoline and Motor Fuel Tax	2,860,122	2,830,000	2,847,000	2,830,000	
46925	Hybrid/Electric Vehicles	34,474	43,000	41,200	45,000	
46930	Petroleum Special Tax	28,341	28,342	28,341	28,342	
	TOTAL STATE OF TENNESSEE	**$ 3,827,640**	**$ 3,823,011**	**$ 3,768,687**	**$ 3,764,054**	
47000	**FEDERAL GOVERNMENT**					
47590	Other Federal thru State	$ -	$ 426	$ 425	$ -	
47990	Direct Federal Revenue	-	140,000	140,000	260,146	Safe Streets 4 All Grant (80%)
	TOTAL FEDERAL GOVERNMENT	**$ -**	**$ 140,426**	**$ 140,425**	**$ 260,146**	
	TOTAL ESTIMATED REVENUES	**$ 5,283,673**	**$ 5,499,395**	**$ 5,447,852**	**$ 5,574,481**	
49000	**OTHER SOURCES**					
49600	Proceeds From Sale of Capital Assets	$ 15,356	$ 29,033	$ 29,033	$ -	
	Total Other Sources (Non-Revenue)	**$ 15,356**	**$ 29,033**	**$ 29,033**	**$ -**	
	Total Estimated Revenues & Other Sources	**$ 5,299,029**	**$ 5,528,429**	**$ 5,476,885**	**$ 5,574,481**	

Fund # 131						
Account No.	Account Description	2024-2025 Actual	2025-2026 Amended	2025-2026 Estimated	2026-2027 Proposed	FURTHER EXPLANATION
Estimated Expenditures						
61000	**ADMINISTRATION**					
101	County Official	$ 108,514	$ 111,769	$ 111,769	$ 114,708	Elected - State Mandated
103	Assistant	175,991	182,151	182,151	210,142	3 positions
185	Educational Incentive (COCTP & Emp. Educ.)	1,900	1,900	1,900	1,900	2 employees
186	Longevity	3,240	3,360	3,360	3,480	4 employees
187	Overtime Pay	2,177	7,500	2,500	7,500	2 positions O/T
189	Other Salaries and Wages	1,392	3,000	1,500	3,000	Holiday/Admin Pay
191	Board & Committee Member Fees	28,800	28,800	28,800	28,800	Highway Commission
	Total Salary Expense	**$ 322,014**	**$ 338,480**	**$ 331,980**	**$ 369,530**	
201	Social Security	19,381	21,048	19,950	22,973	
204	Pensions	21,812	27,514	26,960	33,238	TCRS 9.84%
206	Life Insurance	187	187	187	187	
207	Medical Insurance	27,008	37,128	35,620	41,100	8.97% Increase Jan 1
208	Dental Insurance	970	1,000	975	1,000	
210	Unemployment Compensation	1,742	1,500	-	1,500	Non-Contributory Employer
212	Employer Medicare	4,637	4,922	4,750	5,373	
299	Other Fringe Benefits	800	1,000	800	1,000	Safety Incentive, Christmas Bonus
	Total Benefit Expense	**$ 76,537**	**$ 94,300**	**$ 89,242**	**$ 106,370**	
320	Dues and Memberships	4,921	6,200	4,921	6,200	TCHOA, TCHOA Region II, TCSA
330	Operating Lease Payments	2,089	3,580	3,300	3,580	KMBS Copier Lease
331	Legal Services	-	1,000	500	1,000	Attorney Services
332	Legal Notices, Recording & Court Costs	568	1,000	375	1,000	Newspaper Ads, Registration of Deeds
348	Postal Charges	35	100	100	100	
355	Travel (Meals, Mileage, Lodging, Parking, Etc.)	2,195	1,800	2,000	3,300	Periderms, Mileage & Lodging, Etc
399	Other Contracted Services	7,057	8,000	6,000	8,600	Deed Services/Server & Network Maint.
	Total Contract Expense	**$ 16,865**	**$ 21,680**	**$ 17,196**	**$ 24,280**	
435	Office Supplies	714	2,200	1,500	2,200	Administration office supplies
	Total Supply Expense	**$ 714**	**$ 2,200**	**$ 1,500**	**$ 2,200**	
524	In Service/Staff Development	2,265	4,370	4,370	4,370	Meeting Registrations & Contracted In-Service Staff Development
599	Other Charges	2,491	2,800	2,200	2,800	Miscellaneous
	Total Other Expense	**$ 4,756**	**$ 7,170**	**$ 6,570**	**$ 7,170**	
	TOTAL ADMINISTRATION	**$ 420,886**	**$ 463,830**	**$ 446,488**	**$ 509,550**	
62000	**HIGHWAY & BRIDGE MAINTENANCE**					
141	Foremen	$ 55,073	$ 57,484	$ 57,484	$ 60,796	1 position
144	Equipment Operators Heavy	102,029	142,065	106,275	111,835	2 positions
145	Equipment Operators Light	122,303	192,879	192,800	565,005	10 positions -$2,000 for quarry time
147	Truck Drivers	318,094	360,416	352,000	188,139	5 positions -$28,000 for quarry time
149	Laborers	36,291	22,416	-	-	
186	Longevity	6,000	6,480	6,240	6,720	9 employees
187	Overtime Pay	25,845	17,000	17,000	17,000	
189	Other Salaries & Wages	1,572	9,000	5,000	9,000	Holiday/Admin Pay
	Total Salary Expense	**$ 667,207**	**$ 807,739**	**$ 736,799**	**$ 958,494**	
201	Social Security	40,393	50,355	44,500	59,703	
204	Pensions	49,488	72,876	62,300	94,776	TCRS 9.84%
206	Life Insurance	644	890	775	796	
207	Medical Insurance	127,353	147,076	146,000	164,400	8.97% Increase Jan 1
208	Dental Insurance	3,430	4,500	3,800	4,000	
212	Employer Medicare	9,447	11,774	10,405	13,963	
299	Other Fringe Benefits	2,800	4,450	3,000	4,450	Safety incentive, Christmas bonus
	Total Benefit Expense	**$ 233,555**	**$ 291,921**	**$ 270,780**	**$ 342,087**	
351	Rentals	-	1,500	1,500	1,000	
399	Other Contracted Services	28,891	19,800	7,700	20,000	Survey, Tree Service & Fence
	Total Contract Expense	**$ 28,891**	**$ 21,300**	**$ 9,200**	**$ 21,000**	
403	Asphalt - Cold Mix	-	6,000	2,600	6,000	Bulk and Bagged Pothole Patch
405	Asphalt - Liquid	31,208	22,600	22,600	22,600	oil for prepping road for spot repairs
408	Concrete	3,760	4,000	2,575	4,000	
409	Crushed Stone	1,221	5,000	-	3,000	
426	General Construction Materials	2,197	4,800	4,075	1,300	construction supplies for road maint. Jobs
436	Other Road Materials	32,069	44,400	44,125	52,000	striping, salt
438	Pipe	33,337	60,900	20,000	65,000	Maintenance Pipe
442	Propane Gas	234	1,000	1,000	800	Road Maintenance Propane - Patching
443	Road Signs	8,511	36,200	36,200	40,000	signs and supplies begin state mandate
446	Small Tools	-	3,000	350	1,000	
499	Other Supplies & Materials	1,940	3,000	1,500	3,000	Flags, Vests, Raincoats, spray paint, etc.
	Total Supply Expense	**$ 114,477**	**$ 190,900**	**$ 135,025**	**$ 198,700**	
	TOTAL HIGHWAY AND BRIDGE MAINTENANCE	**$ 1,044,130**	**$ 1,311,860**	**$ 1,151,804**	**$ 1,520,281**	

Fund # 131						
Account No.	Account Description	2024-2025 Actual	2025-2026 Amended	2025-2026 Estimated	2026-2027 Proposed	FURTHER EXPLANATION
63100	**OPERATION AND MAINTENANCE OF EQUIPMENT**					
141	Foremen	$ 55,531	$ 59,233	$ 59,233	$ 62,665	1 position
187	Overtime	-	1,500	-	1,500	
189	Other Salaries and Wages	-	1,500	-	1,500	Holiday/Admin Pay
	Total Salary Expense	**$ 55,531**	**$ 62,233**	**$ 59,233**	**$ 65,665**	
201	Social Security	3,450	3,874	3,600	4,087	
204	Pensions	4,194	5,609	5,200	6,490	TCRS 9.84%
206	Life Insurance	47	47	47	47	
207	Medical Insurance	9,003	9,471	9,470	10,275	8.97% Increase Jan 1
208	Dental Insurance	242	250	250	250	
212	Employer Medicare	807	906	840	956	
299	Other Fringe Benefits	200	250	200	250	Safety incentive, Christmas bonus
	Total Benefit Expense	**$ 17,943**	**$ 20,407**	**$ 19,607**	**$ 22,355**	
335	Maintenance & Repair -- Building	2,575	500	-	3,000	
336	Maintenance & Repair - Equipment (contracted)	24,728	28,000	26,450	25,000	
	Total Contract Expense	**$ 27,303**	**$ 28,500**	**$ 26,450**	**$ 28,000**	
412	Diesel Fuel	74,391	109,500	95,000	115,000	all equip. not quarry
418	Equipment and Machinery Parts	66,494	81,500	78,000	80,000	all parts not quarry
424	Garage Supplies	12,221	15,000	15,000	15,000	Highway shop supplies
425	Gasoline	14,019	18,500	16,000	18,500	all vehicles not quarry
433	Lubricants	9,559	13,500	9,000	13,500	all vehicles and equip. not quarry
446	Small Tools	2,223	3,000	1,705	600	Tire Changer, etc
450	Tires & Tubes	19,049	28,500	28,500	30,000	all tires not quarry
499	Other Supplies & Materials	14	500	200	500	Highway shop
	Total Supply Expense	**$ 197,970**	**$ 270,000**	**$ 243,405**	**$ 273,100**	
	TOTAL OPERATION & MAINTENANCE OF EQUIP	**$ 298,747**	**$ 381,140**	**$ 348,695**	**$ 389,120**	
63400	**QUARRY OPERATIONS**					
141	Foremen	$ 55,531	$ 48,484	$ 47,575	$ 60,796	1 Position
144	Equipment Operators Heavy	51,216	53,116	53,300	56,701	1 Position
145	Equipment Operators Light	-	2,000	-	2,000	Reduced 62000-145 by $2,000
147	Truck Drivers	40,668	26,000	-	84,701	1 Position + Reduced 62000-147 by $28,000
186	Longevity	1,200	1,200	1,200	2,040	3 employee
187	Overtime Pay	531	1,000	125	1,000	
189	Other Salaries & Wages	-	4,000	1,000	4,000	Holiday/Admin Pay
	Total Salary Expense	**$ 149,146**	**$ 135,800**	**$ 103,200**	**$ 211,238**	
201	Social Security	8,864	9,126	6,215	13,143	
204	Pensions	11,229	13,211	9,200	20,867	TCRS 9.84%
206	Life Insurance	148	94	94	140	
207	Medical Insurance	24,938	21,205	18,500	35,963	8.97% Increase Jan 1
208	Dental Insurance	672	645	476	895	
212	Employer Medicare	2,073	2,105	1,455	3,045	
299	Other Fringe Benefits	550	500	400	750	Safety incentive, Christmas bonus
	Total Benefit Expense	**$ 48,474**	**$ 46,886**	**$ 36,340**	**$ 74,803**	
307	Communications	845	1,550	1,760	550	Phone & fax @ quarry
321	Engineering Services	-	8,000	6,000	10,500	Engineering
323	Explosive and Drilling Services	25,803	37,600	37,600	37,600	Volume control & cost of pulling 2 shots
330	Operating Lease Payments	12,000	12,000	12,000	12,000	Holland Lease (ends 6/30/29)
335	Maintenance & Repair -- Building	-	2,125	2,125	1,500	
336	Maintenance and Repair - Equipment	1,934	24,375	20,000	25,000	Electrical & contract service crusher repairs
349	Printing, Stationery & Forms	-	1,000	-	1,000	Quarry load tickets
351	Rentals	439	20,000	4,550	20,000	Track hoe/Hammer Rental
	Total Contract Expense	**$ 41,021**	**$ 106,650**	**$ 84,035**	**$ 108,150**	
412	Diesel Fuel	9,542	18,000	15,500	18,000	
415	Electricity	55,079	57,000	58,500	57,000	Crusher & Office Electrical
418	Equipment and Machinery Parts	53,978	54,400	35,000	57,000	
424	Garage Supplies	2,627	6,000	3,100	6,000	Quarry shop supplies
433	Lubricants	269	5,000	3,530	5,000	
450	Tires and Tubes	6,588	9,000	-	11,000	
454	Water and Sewer	2,071	4,150	3,225	4,150	crusher and office water
499	Other Supplies and Materials	68	500	420	500	
	Total Supply Expense	**$ 130,222**	**$ 154,050**	**$ 119,275**	**$ 158,650**	
	TOTAL QUARRY OPERATIONS	**$ 368,863**	**$ 443,387**	**$ 342,850**	**$ 552,840**	

Fund # 131						
Account No.	Account Description	2024-2025 Actual	2025-2026 Amended	2025-2026 Estimated	2026-2027 Proposed	FURTHER EXPLANATION
65000	**OTHER CHARGES**					
215	On Be-half OPEB Payments	$ -	$ 20,000	$ 20,000	$ 20,000	OPEB Liability Contribution
299	Other Fringe Benefits	8,991	-	-	20,000	Retiree's Insurance - Estimating 2
	Total Benefit Expense	**$ 8,991**	**$ 20,000**	**$ 20,000**	**$ 40,000**	
307	Communications	8,859	10,000	10,000	10,000	office phones, pager, mobiles, ISP charges
340	Medical and Dental Services	350	1,000	515	1,000	drug testing fees
347	Pest Control	380	500	440	500	Bid Item w/additional
359	Disposal Fees	6,634	11,200	11,200	7,200	dumpster fees
361	Permits	784	3,000	3,000	3,000	charges for mine and environment permits
	Total Contract Expense	**$ 17,007**	**$ 25,700**	**$ 25,155**	**$ 21,700**	
451	Uniforms	9,157	10,000	9,575	10,000	
452	Utilities	17,186	24,000	22,000	24,000	Hwy shop and office
	Total Supply Expense	**$ 26,343**	**$ 34,000**	**$ 31,575**	**$ 34,000**	
502	Building and Contents Insurance	33,085	7,109	6,894	7,950	
506	Liability Insurance	25,733	3,339	3,050	3,550	
508	Premiums on Surety Bond	-	50	-	50	yearly premium
510	Trustees Commission	58,618	63,000	58,600	63,000	
511	Vehicle & Equipment Insurance	14,704	64,105	64,105	73,750	
513	Workers Compensation	23,917	34,546	34,546	39,750	
515	Liability Claims	-	-	-	5,000	
516	Other Self Insured Claims	-	2,000	300	2,000	
599	Other Charges	725	4,000	1,200	4,000	misc. fees & expenses
	Total Other Expense	**$ 156,782**	**$ 178,150**	**$ 168,695**	**$ 199,050**	
	TOTAL OTHER CHARGES	**$ 209,123**	**$ 257,850**	**$ 245,425**	**$ 294,750**	
68000	**CAPITAL OUTLAY**					
321	Engineering Services - SS4A	$ -	$ 80,000	$ 80,000	$ 290,182	engineering SS4A 80/20 Reimburse
705	Bridge Construction	413,600	27,437	27,450	50,000	Stovall Hollow Rd bridge widening
707	Building Improvements	-	20,800	20,800	20,000	Admin office flooring and garage door repair
708	Communication Equipment	8,743	8,194	8,180	10,000	repeater rent, radio purchases and repair
713	Highway Construction	12,272	-	-	550,000	Reserved for paving Swann Ln & Limestone Rd
713	Highway Construction District 1 (carryover $544,956)	19,919	494,486	475,124	344,000	Begin with $200K annually then add reserves
713	Highway Construction District 2 (carryover $259,585)	275,856	40,963	15,773	200,000	
713	Highway Construction District 3 (carryover -$17,755)	178,211	917,831	915,497	56,000	Pay back District 1 $144k
713	Highway Construction District 4 (carryover $155,021)	247,565	298,891	272,080	200,000	
714	Highway Equipment	380,646	433,569	433,570	125,000	Asphalt Roller
719	Office Equipment	973	1,000	1,000	1,000	
721	Quarry Equipment	189,900	-	-	-	
726	State-Aid Projects	906,700	962,842	962,842	843,498	98/2 Resurfacing and Bridge Project
729	Transportation Equipment	-	-	-	35,000	Speed Interactive Trailers SS4A 80/20 Reimburse
790	Other Equipment	80,869	-	-	-	
791	Other Construction	3,536	-	-	5,000	
799	Other Capital Outlay	9,885	7,000	7,000	5,000	unexpected capital expenditures
	TOTAL CAPITAL OUTLAY	**$ 2,728,675**	**$ 3,293,014**	**$ 3,219,317**	**$ 2,734,680**	
82100	**DEBT SERVICE PRINCIPAL**					
82120	**Highways and Streets**					
602	Principal on Notes	$ 30,000	$ 35,000	$ 35,000	$ 35,000	Hwy Chipper Note (matures 5/1/31)
	TOTAL DEBT SERVICE PRINCIPAL	**$ 30,000**	**$ 35,000**	**$ 35,000**	**$ 35,000**	
82200	**DEBT SERVICE INTEREST**					
82220	**Highways and Streets**					
604	Interest on Notes	$ 3,409	$ 3,016	$ 3,016	$ 2,557	Hwy Chipper Note (matures 5/1/31)
	TOTAL DEBT SERVICE INTEREST	**$ 3,409**	**$ 3,016**	**$ 3,016**	**$ 2,557**	
99100	**Transfers Out**					
590	Transfers to Other Funds	$ 3,803	$ 7,403	$ 7,403	$ 7,403	Software Maint. $3,803
	Total Other Uses (Transfers Out)	**$ 3,803**	**$ 7,403**	**$ 7,403**	**$ 7,403**	
	TOTAL ESTIMATED EXPENDITURES	**$ 5,107,636**	**$ 6,196,498**	**$ 5,799,998**	**$ 6,046,181**	
	Estimated Beginning Fund Balance July 1	**3,788,907**	**3,899,627**	**3,899,627**	**3,576,514**	
	Excess of Estimated Revenues Over (Under) Estimated Expenditures	**$ 191,394**	**$ (668,069)**	**$ (323,113)**	**$ (471,700)**	
	Adjustment for Encumbrances	**(80,674)**				
	Estimated Ending Fund Balance June 30	**3,899,627**	**3,231,558**	**3,576,514**	**3,104,814**	
	Assigned Highway/PubWorks Annual Dist) - 34775	**(977,317)**	**-**	**-**	**(605,000)**	
	Assigned Highway/Public Works Districts - 34750	**(779,615)**	**(779,679)**	**(779,679)**	**(570,315)**	**Gas Tax Reserve**
	Committed for OPEB ARC - 34686	**(266,695)**	**(286,695)**	**(286,695)**	**(286,695)**	
	Estimated Spendable Fund Balance June 30	**$ 1,876,000**	**$ 2,165,184**	**$ 2,510,140**	**$ 1,642,804**	**Fund Balance Policy 5% = $301,554**

Fund # 131						
Account No.	Account Description	2024-2025 Actual	2025-2026 Amended	2025-2026 Estimated	2026-2027 Proposed	FURTHER EXPLANATION
	Total Salary Expense	$ 1,193,898	$ 1,344,252	$ 1,231,212	$ 1,604,926	26.54%
	Total Benefit Expense	385,500	473,514	435,969	585,615	9.69%
	Total Contract Expense	131,087	203,830	162,036	203,130	3.36%
	Total Supply Expense	469,726	651,150	530,780	666,650	11.03%
	Total Other Expense	165,341	192,723	182,668	213,623	3.53%
	Total Debt Expense	33,409	38,016	38,016	37,557	0.62%
	Total Capital Expense	2,728,675	3,293,014	3,219,317	2,734,680	45.23%
	Total Highway Appropriations	**$ 5,107,636**	**$ 6,196,499**	**$ 5,799,998**	**$ 6,046,181**	**100.00%**

Account No.	Account Description	2024-2025 Actual	2025-2026 Original	2025-2026 Estimated	2026-2027 Proposed	FURTHER EXPLANATION
Fund #141						
	Proposed Budget includes Degree Advancements & Steps where earned Aggregate 3.5% Pay increase Certified and Classified; Aggregate 10% Health Insurance Estimated for January 2027 (8 mos); Change in Retirement Rates					
Estimated	Revenues					
40000	**Local Taxes**					
40100	**County Property Taxes**					
40110	Current Property Taxes	$ 9,984,278	$ 10,035,120	$ 9,863,000	$ 10,045,274	**Current Proration is $0.5827**
40120	Trustee's Collection - Prior Year	210,232	195,000	226,000	195,000	**(-0.0100)**
40125	Trustee's Collection - Bankruptcy	367	200	200	200	
40130	Clerk & Master Collections - Prior Year	222,116	152,000	111,000	152,000	
40140	Interest and Penalty	40,001	34,000	45,600	34,000	
40161	Payments in Lieu of Taxes - TVA	3,360	4,000	2,780	4,000	
40162	Payments in Lieu of Taxes - Local Utilities	32,230	38,000	29,318	38,000	
40163	Payments in Lieu of Taxes - Other	14,299	13,800	-	13,800	
40200	**County Local Option Taxes**					
40210	Local Option Sales Tax	$ 7,921,863	$ 7,900,000	$ 8,317,000	$ 7,900,000	
40275	Mixed Drink Tax	69,749	43,600	86,000	43,600	
40300	**Statutory Local Taxes**					
40320	Bank Excise Tax	$ 69,011	$ 78,661	$ 58,037	$ 78,661	
	Total Local Taxes	**$ 18,567,506**	**$ 18,494,381**	**$ 18,738,935**	**$ 18,504,535**	
41000	**Licenses and Permits**					
41110	Marriage License	$ 2,840	$ 3,000	$ 2,200	$ 3,000	Based on 5 Yr. Average
41140	Cable TV Franchise	40,824	59,160	30,232	59,160	Based on 5 Yr. Average
	Total Licenses and Permits	**$ 43,664**	**$ 62,160**	**$ 32,432**	**$ 62,160**	
43100	**General Service Charges**					
43190	Other General Service Charges	$ 322	$ 200	$ 423	$ -	
	Total General Service Charges	**$ 322**	**$ 200**	**$ 423**	**$ -**	
43500	**Education Charges**					
43517	Tuition-Other	$ 144,632	$ 210,000	$ 210,000	$ 210,000	ESP
43551	School Based Health Service	22,221	25,000	25,000	25,000	TN Care Billing
43570	Receipts from Induvial Schools	63,657	70,000	70,000	70,000	Reimbursements for payroll from Schools
43583	TBI Criminal Background Fee	-	-	-	-	
43990	Other Charges for Services	25,270	-	-	-	
	Total Education Charges	**$ 255,780**	**$ 305,000**	**$ 305,000**	**$ 305,000**	
44000	**Other Local Revenues**					
44100	**Recurring Items**					
44110	Investment Income	$ 122,550	$ 15,000	$ 115,500	$ 28,800	Interest from OPEB
44120	Lease/Rentals	24,883	25,200	29,700	25,200	Nextel Grant $2100 per month
44165	Rebates	105,203	-	-	137,500	TVA Rebates
44170	Miscellaneous Refunds	90,967	30,678	55,000	40,678	Elem Bball Profit $27,433 Misc refunds
44500	**Non-Recurring Items**					
44530	Sale of Equipment	$ 102	$ 5,000	$ 9,965	$ 5,000	
44540	Sale of Property	-				
44570	Contributions & Gifts	86,203	42,500	108,349	50,159	Campora
44990	Other Local Revenues	5,000	-	-	-	TNRMT Safety Grant FY25
	Total Other Local Revenues	**$ 434,908**	**$ 118,378**	**$ 318,514**	**$ 287,337**	
46000	**State of Tennessee**					
46100	**General Government Grants**					
46190	On-behalf Contributions for OPEB	$ 132,274	$ 178,443	$ 178,443	$ 178,443	Post Employment Benefit Contributions (Reclassified in CAFR)
	Total General Government Grants	**$ 132,274**	**$ 178,443**	**$ 178,443**	**$ 178,443**	
46500	**Regular Education Funds**					
46510	TN Investment in Student Achievement (TISA)	$ 34,620,064	$ 35,393,406	$ 35,479,714	$ 35,515,224	April Preliminary Estimate
46510	TISA On Behalf	145,918	76,200	76,200	76,200	
46510	TISA Outcomes	-	144,650	332,652	-	TISA Outcomes Funds
46515	Early Childhood Education	916,326	916,327	864,897	864,897	State Pre-K & SPED Pre-K
46590	Other State Educ Funds	601,989	278,660	278,660	278,660	BEP Equity; TSW ; CEO Supp
46596	Paid Parental Leave	100,600	-	63,475	-	
46610	Career Ladder Program	50,489	50,000	50,000	50,000	
46790	Other Vocational	563,401	72,759	72,759	-	P/Y Grant FY26 ISM partial
	Total Regular Education Funds	**$ 36,998,787**	**$ 36,932,001**	**$ 37,218,357**	**$ 36,784,981**	

Franklin County, TN						FY 2026-2027 BUDGET
General Purpose School Fund # 141						
Fund #141						
Account No.	Account Description	2024-2025 Actual	2025-2026 Original	2025-2026 Estimated	2026-2027 Proposed	FURTHER EXPLANATION
46800	**Other State Revenue**					
46851	State Revenue Sharing - TVA	$ 50,000	$ 50,000	$ 50,000	$ 50,000	
46980	Other State Grants	30,362	-	123,489	-	
	Total Other State Revenue	**$ 80,362**	**$ 50,000**	**$ 173,489**	**$ 50,000**	
	Total State of Tennessee	**$ 37,211,423**	**$ 37,160,444**	**$ 37,570,289**	**$ 37,013,424**	
47000	**Federal Government**					
47100	**Federal through State**					
47143	Special Education - Grants to States -- IDEA	$ -	$ 50,000	$ 50,000	$ 50,000	Student High-Cost Proceeds
47301	COVID-19 Grant #1	-		28,529		Health Services TEMA Refund FY26
47590	Other Federal thru State	672,184	132,047	580,226	-	
47990	Other Direct Federal Revenue	100,851	-	843,848	-	Cops Grants FY24 $343,868 FY25 $499,980
	Total Federal Through State	**$ 773,035**	**$ 182,047**	**$ 1,502,603**	**$ 50,000**	
48000	**Other Governments & Citizens Groups**					
48130	Other Gov Contributions	$ 443,319		$ 68,000		
48610	Citizens - Donations	10,963	29,749	29,749	-	
48990	Other - Opioid Past Remediation	64,095	-	-	-	
	Total Other Governments & Citizens Groups	**$ 518,377**	**$ 29,749**	**$ 97,749**	**$ -**	
	Total Estimated Revenues	**$ 57,805,015**	**$ 56,352,360**	**$ 58,565,945**	**$ 56,222,455**	
49000	**OTHER SOURCES**					
49600	Proceeds From Sale of Capital Assets	$ 4,809	$ -	$ -	$ -	
49800	Transfers In	312,178	-	610,000	-	
	Total Other Sources	**$ 316,987**	**$ -**	**$ 610,000**	**$ -**	
	Total Estimated Revenue & Other Sources	**$ 58,122,002**	**$ 56,352,360**	**$ 59,175,945**	**$ 56,222,455**	
71000	**Instruction**					
71100	**Regular Instruction Program**					
116	Teachers	$ 15,618,640	$ 15,635,970	$ 15,500,000	$ 16,289,178	256 Employees: Sat School; ASD; Differential Pay
117	Career Ladder Program	31,249	30,000	32,332	25,000	School General & Federal Teachers
128	Homebound Teachers	77,697	59,566	59,566	30,601	1 P/T Retiree & Hourly as Needed
163	Educational Assistants - Aides	1,012,852	1,224,476	1,120,000	1,046,702	46 Employees, Spt Special Duties
188	Bonus Payments	62,292	66,611	812,300	73,000	Pymt for Difference of Health Ins Premium for employees covered prior to 06/30/14
189	Other Salaries & Wages	30,483	-	16,721	-	
195	Substitute Teachers (Certified)	163,864	185,000	160,000	180,500	
198	Substitute Teachers (Non-Certified)	317,178	390,000	338,000	338,450	
	Total Salary Expense	**$ 17,314,255**	**$ 17,591,623**	**$ 18,038,919**	**$ 17,983,431**	
201	Social Security	993,095	1,060,681	1,034,600	1,109,973	6.2% of Gross Salary
204	Pensions	1,124,316	1,184,356	1,131,000	1,264,777	6.35% Legacy/ 8.15% Hybrid / 9.84% Classified
206	Life Insurance	12,089	9,742	11,756	12,024	Life Insurance $40.08 per Empl
207	Medical Insurance	2,549,492	2,730,000	2,611,000	2,900,000	Increase 1/1/24 (4 mos/8 mos.)
210	Unemployment Compensation	2,679	20,000	3,000	20,000	Paid as Claimed
212	Employer Medicare	236,728	255,079	248,250	255,760	1.45% of Gross Salary
217	Pensions - Hybrid Stabilization	-	72,251	76,100	61,036	Hybrid Retirement @ .85%
	Total Benefit Expense	**$ 4,918,399**	**$ 5,332,109**	**$ 5,115,706**	**$ 5,623,570**	
330	Operating Lease Payments	39,955	41,000	41,000	41,000	Schools reimbursed 50% of copier lease
356	Tuition	315,939	330,000	402,592	377,000	Payment to Tullahoma City Increase FY27
399	Other Contracted Services	29,850	36,500	36,500	32,500	
	Total Contract Expense	**$ 385,744**	**$ 407,500**	**$ 480,092**	**$ 450,500**	
429	Instructional Supplies & Materials	373,548	324,888	300,000	316,288	Dist Programs
449	Textbooks - Bound	353,364	550,000	550,000	550,000	
471	Software	200,787	230,788	201,000	230,788	
499	Other Supplies & Materials	59,618	-	-	-	
	Total Supply Expense	**$ 987,317**	**$ 1,105,676**	**$ 1,051,000**	**$ 1,097,076**	

Franklin County, TN						FY 2026-2027 BUDGET
General Purpose School Fund # 141						
Fund #141						
Account No.	Account Description	2024-2025 Actual	2025-2026 Original	2025-2026 Estimated	2026-2027 Proposed	FURTHER EXPLANATION
535	Fee Waiver Allocations	108,095	112,045	106,600	110,000	
595	TISA - On Behalf Payments	145,918	76,200	76,200	76,200	Offset in Revenues
599	Other Charges	38,304	3,064	8,500	2,354	STEM; Exam Fees; Nextel (CTE) $9,200
	Total Other Expense	**$ 292,317**	**$ 191,309**	**$ 191,300**	**$ 188,554**	
722	Regular Instruction Equipment	659,062	334,200	530,000	479,200	STEM; Exam Fees; Nextel
	Total Capital Expense	**$ 659,062**	**$ 334,200**	**$ 530,000**	**$ 479,200**	
	Total Regular Instruction Program	**$ 24,557,094**	**$ 24,962,417**	**$ 25,407,017**	**$ 25,822,331**	
71150	**Alternative School Program**					
116	Teachers	$ 160,848	$ 168,625	$ 155,000	$ 129,446	2 Teachers
117	Career Ladder Program	917	1,000	-	-	
188	Bonus Payments	810	934	290	290	Pymt for Difference of Health Ins Premium for employees covered prior to 06/30/14
189	Other Salaries & Wages @ Certified	27,587	-	-	-	
178	Other Salaries & Wages @ Support	-	29,422	29,422	124,401	1 clerical & 1 Administrator
198	Substitute Teachers (non-certified)	-	-	950	950	
	Total Salary Expense	**$ 190,162**	**$ 199,982**	**$ 185,662**	**$ 255,087**	
201	Social Security	8,580	12,399	12,399	15,815	6.2% of Gross Salary (less $750)
204	Pensions	10,019	10,749	10,749	11,450	6.35% Legacy/ 8.15% Hybrid / 9.84% Classified
206	Life Insurance	120	121	121	160	Life Insurance $40.08 per Empl
207	Medical Insurance	31,599	34,000	34,000	36,000	Increase 1/1/24 (4 mos/8 mos.)
212	Employer Medicare	2,551	2,900	2,900	3,699	1.45% of Gross Salary
217	Pensions - Hybrid Stabilization	-	-	-	468	Hybrid Retirement @ .85%
	Total Benefit Expense	**$ 52,869**	**$ 60,169**	**$ 60,169**	**$ 67,593**	
330	Operating Lease Payments (Copier)	714	1,000	1,000	1,000	Copier Lease
	Total Contract Expense	**$ 714**	**$ 1,000**	**$ 1,000**	**$ 1,000**	
429	Instructional Supplies & Materials	600	600	600	600	TISA Allocation
499	Other Supplies & Materials	300	300	300	300	
	Total Supply Expense	**$ 900**	**$ 900**	**$ 900**	**$ 900**	
599	Other Charges	-	50	50	-	
	Total Other Expense	**$ -**	**$ 50**	**$ 50**	**$ -**	
	Total Alternative School Program	**$ 244,645**	**$ 262,101**	**$ 247,781**	**$ 324,580**	
71200	**Special Education Program**					
116	Teachers	$ 1,737,348	$ 1,958,654	$ 1,790,000	$ 1,942,381	32 Employees
117	Career Ladder Program	2,750	3,000	3,250	3,000	
128	Homebound Teachers	51,146	58,804	58,804	34,471	1 P/T Retiree & Hourly as Needed
163	Educational Assistants - Aides	830,154	926,731	980,000	1,041,863	45 Employees
171	Speech Pathologist	515,656	561,619	600,000	651,667	9 Employees
188	Bonus Payments	6,939	8,500	4,410	3,930	Pymt for Difference of Health Ins Premium for employees covered prior to 06/30/14
195	Substitute Teachers (certified)	-	-	2,000	2,000	
198	Substitute Teachers (non-certified)	-	-	39,000	39,000	
	Total Salary Expense	**$ 3,143,993**	**$ 3,517,308**	**$ 3,477,464**	**$ 3,718,313**	
201	Social Security	181,703	218,073	200,000	222,035	6.2% of Gross Salary
204	Pensions	203,417	261,929	240,000	275,199	6.35% Legacy/ 8.15% Hybrid / 9.84% Classified
206	Life Insurance	3,036	3,206	3,206	3,447	Life Insurance $40.08 per Empl
207	Medical Insurance	575,237	615,000	605,500	650,000	Increase January (4 mos/8 mos.)
210	Unemployment Compensation	-	10,000	3,000	10,000	As Needed
212	Employer Medicare	42,938	51,001	48,500	53,916	1.45% of Gross Salary
217	Pensions - Hybrid Stabilization	-	11,067	12,900	19,600	Hybrid Retirement @ .85%
	Total Benefit Expense	**$ 1,006,331**	**$ 1,170,276**	**$ 1,113,106**	**$ 1,234,197**	
399	Other Contracted Services	12,930	500	-	-	Contract for Vision Services
	Total Contract Expense	**$ 12,930**	**$ 500**	**$ -**	**$ -**	
429	Instructional Supplies & Materials	24,408	24,000	24,000	33,648	
499	Other Supplies & Materials	2,499	2,500	27,700	4,000	
	Total Supply Expense	**$ 26,907**	**$ 26,500**	**$ 51,700**	**$ 37,648**	
725	Special Education Equipment	1,494	3,000	3,000	3,000	
	Total Capital Expense	**$ 1,494**	**$ 3,000**	**$ 3,000**	**$ 3,000**	
	Total Special Education Program	**$ 4,191,655**	**$ 4,717,584**	**$ 4,645,270**	**$ 4,993,158**	

Account No.	Account Description	2024-2025 Actual	2025-2026 Original	2025-2026 Estimated	2026-2027 Proposed	FURTHER EXPLANATION
Fund #141						
71300	**Career & Technical Education Program**					
116	Teachers	$ 1,371,869	$ 1,361,212	$ 1,383,500	$ 1,349,145	22 Employees
188	Bonus Payments	6,139	6,895	7,740	8,010	Pymt for Difference of Health Ins Premium for employees covered prior to 06/30/14
189	Other Salaries & Wages	45,946	62,451	6,995	-	
195	Substitute Teachers (certified)	-	-	2,500	2,500	
198	Substitute Teachers (non-certified)	-	-	11,000	11,000	
	Total Salary Expense	**$ 1,423,954**	**$ 1,430,558**	**$ 1,411,735**	**$ 1,370,655**	
201	Social Security	83,784	88,695	88,695	84,981	6.2% of Gross Salary
204	Pensions	93,949	98,257	98,257	98,807	6.35% Legacy/ 8.15% Hybrid / 9.84% Classified
206	Life Insurance	998	1,002	1,002	882	Life Insurance $40.08 per Empl
207	Medical Insurance	204,491	223,000	223,000	230,000	Increase January (4 mos/8 mos.)
212	Employer Medicare	19,595	20,743	20,743	19,874	1.45% of Gross Salary
217	Pensions - Hybrid Stabilization	-	7,078	7,078	5,963	Hybrid Retirement @ .85%
	Total Benefit Expense	**$ 402,817**	**$ 438,775**	**$ 438,775**	**$ 440,507**	
399	Other Contracted Services	1,745	4,925	4,925	1,700	
	Total Contract Expense	**$ 1,745**	**$ 4,925**	**$ 4,925**	**$ 1,700**	
429	Instructional Supplies & Materials	46,525	20,000	20,000	20,000	
499	Other Supplies & Materials	8,226	6,000	6,000	6,000	
	Total Supply Expense	**$ 54,751**	**$ 26,000**	**$ 26,000**	**$ 26,000**	
599	Other Charges	34,676	16,498	16,498	20,015	Business Expo & Manufacturing Roundtable ISM Fuel
	Total Other Expense	**$ 34,676**	**$ 16,498**	**$ 16,498**	**$ 20,015**	
730	Vocational Instruction Equipment	79,522	20,000	20,000	18,500	
	Total Capital Expense	**$ 79,522**	**$ 20,000**	**$ 20,000**	**$ 18,500**	
	Total Vocational Education Program	**$ 1,997,465**	**$ 1,936,756**	**$ 1,917,933**	**$ 1,877,377**	
71400	**Student Body Education Program**					
189	Other Salaries & Wages	$ 430,886	$ 485,663	$ 485,663	$ 539,491	Elem BB Workers ; Athletic Directors; Coaches Supplements; Payments from Schools; Bus Drivers
	Total Salary Expense	**$ 430,886**	**$ 485,663**	**$ 485,663**	**$ 539,491**	
201	Social Security	26,131	30,111	30,111	33,448	6.2% of Gross Salary
204	Pensions	17,919	23,000	23,000	23,000	6.35% Legacy/ 8.15% Hybrid / 9.84% Classified
212	Employer Medicare	6,325	7,042	7,042	7,823	1.45% of Gross Salary
217	Pensions - Hybrid Stabilization	-	2,300	2,300	2,300	Hybrid Retirement @ .85%
	Total Benefit Expense	**$ 50,375**	**$ 62,453**	**$ 62,453**	**$ 66,571**	
399	Other Contracted Services	239,418	226,130	226,130	268,500	Distict Wide Services
	Total Contract Expense	**$ 239,418**	**$ 226,130**	**$ 226,130**	**$ 268,500**	
499	Other Supplies & Materials	5,999	20,500	20,500	20,000	Athletic Needs; Elem BB
	Total Supply Expense	**$ 5,999**	**$ 20,500**	**$ 20,500**	**$ 20,000**	
599	Other Charges	83,488	35,417	35,417	24,547	Field Maint; Elem BB Profit Division; Athletic Supplies
	Total Other Expense	**$ 83,488**	**$ 35,417**	**$ 35,417**	**$ 24,547**	
790	Other Equipment	42,314	21,000	21,000	10,000	Athletic Equipment needs
	Total Capital Expense	**$ 42,314**	**$ 21,000**	**$ 21,000**	**$ 10,000**	
	Total Student Body Education Program	**$ 852,480**	**$ 851,163**	**$ 851,163**	**$ 929,109**	
	Total Instruction	**$ 31,843,339**	**$ 32,730,020**	**$ 33,069,165**	**$ 33,946,554**	
72000	**Support Service**					
72110	**Attendance**					
162	Clerical Personnel	$ 99,339	$ 106,493	$ 132,979	$ 138,581	5 Attendance Assistants
188	Bonus Payments	805	934	925	1,020	Pymt for Difference of Health Ins Premium for employees covered prior to 06/30/14
189	Other Salaries & Wages	60,925	65,611	65,611	69,314	1 Student Info Specialist
	Total Salary Expense	**$ 161,069**	**$ 173,038**	**$ 199,515**	**$ 208,915**	
201	Social Security	9,706	10,728	10,728	12,953	6.2% of Gross Salary
204	Pensions	12,144	15,522	15,522	20,557	6.35% Legacy/ 8.15% Hybrid / 9.84% Classified
206	Life Insurance	177	200	200	240	Life Insurance $40.08 per Empl
207	Medical Insurance	39,297	42,410	42,410	56,000	Increase January (4 mos/8 mos.)
212	Employer Medicare	2,270	2,509	2,509	3,029	1.45% of Gross Salary
	Total Benefit Expense	**$ 63,594**	**$ 71,369**	**$ 71,369**	**$ 92,780**	
355	Travel	514	1,500	1,500	2,500	
	Total Contract Expense	**$ 514**	**$ 1,500**	**$ 1,500**	**$ 2,500**	
471	Software	29,827	38,000	38,000	58,000	Skyward - Students
499	Other Supplies & Materials	900	200	200	200	
	Total Supply Expense	**$ 30,727**	**$ 38,200**	**$ 38,200**	**$ 58,200**	
524	In-Service Staff Development	500	500	500	5,000	

Account No.	Account Description	2024-2025 Actual	2025-2026 Original	2025-2026 Estimated	2026-2027 Proposed	FURTHER EXPLANATION
Fund #141						
	Total Other Expense	**$ 500**	**$ 500**	**$ 500**	**$ 5,000**	
	Total Attendance	**$ 256,404**	**$ 284,608**	**$ 311,084**	**$ 367,395**	
72120	**Health Services**					
105	Supervisor/Director	$ 85,822	$ 90,132	$ 90,132	$ 93,287	1 - CSH Supervisor
131	Medical Personnel	449,008	488,537	489,967	511,537	11 School Nurses & Summer School
188	Bonus Payments	877	934	934	1,020	Pymt for Difference of Health Ins Premium for employees covered prior to 06/30/14
189	Other Salaries & Wages	969	-	-	-	
195	Certified Substitutes	-	-	-	-	Moved to GP 71100 FY25
	Total Salary Expense	**$ 536,676**	**$ 579,603**	**$ 581,033**	**$ 605,844**	
201	Social Security	30,907	35,935	35,935	37,562	6.2% of Gross Salary
204	Pensions	37,863	45,419	45,419	49,632	6.35% Legacy/ 8.15% Hybrid / 9.84% Classified
206	Life Insurance	494	481	481	481	Life Insurance $40.08 per Empl
207	Medical Insurance	72,384	78,000	78,000	84,000	Increase January (4 mos/8 mos.)
212	Employer Medicare	7,228	8,404	8,404	8,785	1.45% of Gross Salary
217	Pensions - Hybrid Stabilization	-	3,769	3,769	3,290	Hybrid Retirement @ .85%
	Total Benefit Expense	**$ 148,876**	**$ 172,009**	**$ 172,008**	**$ 183,750**	
355	Travel	692	1,650	1,650	1,500	
	Total Contract Expense	**$ 692**	**$ 1,650**	**$ 1,650**	**$ 1,500**	
499	Other Supplies & Materials	18,647	16,000	16,000	16,000	
	Total Supply Expense	**$ 18,647**	**$ 16,000**	**$ 16,000**	**$ 16,000**	
524	In-Service Staff Development	3,164	4,000	4,000	4,000	
599	Other Charges	708	1,000	1,000	1,000	
	Total Other Expense	**$ 3,872**	**$ 5,000**	**$ 5,000**	**$ 5,000**	
	Total Health Services	**$ 708,763**	**$ 774,261**	**$ 775,691**	**$ 812,094**	
72130	**Other Student Support**					
117	Career Ladder Program	$ 1,833	$ 2,000	$ 2,167	$ 1,000	2 Employees
123	Guidance Personnel	640,195	884,184	879,000	854,189	13 Counselor
161	Secretary(ies)	90,372	94,292	93,400	97,906	3 Guidance Secretaries (2-FCHS 1-Huntland)
170	School Resource Officer	5,549	-	-	-	
188	Bonus Payments	2,428	2,856	3,025	2,040	Pymt for Difference of Health Ins Premium for employees covered prior to 06/30/14
189	Other Salaries & Wages (Safety Coordinator)	278,152	155,818	137,000	178,024	3 Classified Student Advocates (FCHS, Sewanee, South)
	Total Salary Expense	**$ 1,018,529**	**$ 1,139,150**	**$ 1,114,592**	**$ 1,133,159**	
201	Social Security	60,022	70,627	65,000	67,256	6.2% of Gross Salary
204	Pensions	65,525	85,902	78,500	91,118	6.35% Legacy/ 8.15% Hybrid / 9.84% Classified
206	Life Insurance	715	767	765	762	Life Insurance $40.08 per Empl
207	Medical Insurance	140,877	150,500	173,000	188,000	Increase January (4 mos/8 mos.)
212	Employer Medicare	14,037	16,518	15,200	16,431	1.45% of Gross Salary
217	Pensions - Hybrid Stabilization	-	5,400	5,900	5,400	Hybrid Retirement @ .85%
	Total Benefit Expense	**$ 281,176**	**$ 329,714**	**$ 338,365**	**$ 368,966**	
309	Contracts with Government Agencies	37,000	37,000	37,000	37,000	SRO agreement with Sheriff Dept
355	Travel	-	1,000	-	500	Safety & Facilities
	Total Contract Expense	**$ 37,000**	**$ 38,000**	**$ 37,000**	**$ 37,500**	
499	Other Supplies & Materials	-	1,000	97,000	8,000	Safety & Facilities
	Total Supply Expense	**$ -**	**$ 1,000**	**$ 97,000**	**$ 8,000**	
524	In-Service Staff Development	1,500	1,500	-	-	Safety & Facilities
599	Other Charges	16,350	20,000	23,500	12,950	Safety & Facilities; Raptor and K9 Services
	Total Other Expense	**$ 17,850**	**$ 21,500**	**$ 23,500**	**$ 12,950**	
	Total Other Student Support	**$ 1,354,555**	**$ 1,529,363**	**$ 1,610,457**	**$ 1,560,576**	

Franklin County, TN						FY 2026-2027 BUDGET
General Purpose School Fund # 141						
Fund #141						
Account No.	Account Description	2024-2025 Actual	2025-2026 Original	2025-2026 Estimated	2026-2027 Proposed	FURTHER EXPLANATION
72210	**Regular Instruction Program**					
105	Supervisor/Director	$ 201,859	$ 198,871	$ 198,871	$ 199,780	2 Employees
117	Career Ladder Program	4,666	3,000	2,420	1,000	
129	Librarians	731,281	763,110	755,500	765,418	11 Employees
162	Clerical Personnel	85,075	120,791	120,100	96,471	1 FT 1 Partial (CO)
163	Educational Assistants (Library)	22,874	23,486	25,000	23,443	1 Library Assistant FCHS
188	Bonus Payments	6,539	7,200	8,185	6,410	Pymt for Difference of Health Ins Premium for employees covered prior to 06/30/14
189	Other Salaries & Wages @ Certified	-	12,350	-	-	
189	Other Salaries & Wages	69,510	47,760	115,000	136,605	0.2 PR; 0.8-Coach;1 Truency ; Summer School
189	Other Salaries & Wages	-	34,093	-	-	Summer School
	Total Salary Expense	**$ 1,121,804**	**$ 1,210,661**	**$ 1,225,076**	**$ 1,229,128**	
201	Social Security	65,136	75,061	75,061	76,206	6.2% of Gross Salary of Gross Salary
204	Pensions	74,439	83,285	83,285	111,630	6.35% Legacy/ 8.15% Hybrid / 9.84% Classified
206	Life Insurance	655	689	689	741	Life Insurance $40.08 per Empl
207	Medical Insurance	146,415	164,300	164,300	210,000	Increase January (4 mos/8 mos.)
212	Employer Medicare	15,404	17,555	17,555	17,822	1.45% of Gross Salary
217	Pensions - Hybrid Stabilization	-	2,572	2,572	3,204	Hybrid Retirement @ .85%
	Total Benefit Expense	**$ 302,049**	**$ 343,463**	**$ 343,463**	**$ 419,604**	
320	Dues & Memberships	300	-	-	-	
355	Travel	8,151	8,500	8,500	8,200	Secondary; Elem Ed to include PreK
399	Other Contracted Services	-	3,000	3,000	3,000	
	Total Contract Expense	**$ 8,451**	**$ 11,500**	**$ 11,500**	**$ 11,200**	
499	Other Supplies & Materials	1,692	2,550	2,550	2,300	Textbook(222), Secondary
	Total Supply Expense	**$ 1,692**	**$ 2,550**	**$ 2,550**	**$ 2,300**	
524	In-Service Staff Development	39,731	38,575	38,575	36,975	District Wide Inservice
599	Other Charges	4,270	26,250	26,250	26,200	STEM; Secondary; Public Relations
	Total Other Expense	**$ 44,001**	**$ 64,825**	**$ 64,825**	**$ 63,175**	
790	Other Equipment	31,772	15,000	15,000	20,000	HS Uniforms and Choir
	Total Capital Expense	**$ 31,772**	**$ 15,000**	**$ 15,000**	**$ 20,000**	
	Total Regular Instruction Program	**$ 1,509,769**	**$ 1,647,998**	**$ 1,662,414**	**$ 1,745,407**	
72220	**Special Education Program**					
105	Supervisor/Director	$ 133,902	$ 139,806	$ 139,806	$ 126,673	1 Employee
124	Psychological Personnel	180,828	242,482	234,000	242,837	4 Employees
131	Medical Personnel	111,831	116,528	131,700	112,022	2 SPED Nurses
162	Clerical Personnel	79,000	78,610	10,000	21,406	1 Employee
188	Bonus Payments	877	934	1,860	2,040	Pymt for Difference of Health Ins Premium for employees covered prior to 06/30/14
189	Other Salaries & Wages @ Certified	96,465	94,392	131,500	122,329	1 Facilitating Teacher; Summer School
	Total Salary Expense	**$ 602,903**	**$ 672,752**	**$ 648,866**	**$ 627,307**	
201	Social Security	35,969	41,711	38,900	36,393	6.2% of Gross Salary of Gross Salary
204	Pensions	37,812	52,165	43,500	51,322	6.35% Legacy/ 8.15% Hybrid / 9.84% Classified
206	Life Insurance	297	321	300	321	Life Insurance $40.08 per Empl
207	Medical Insurance	59,022	60,000	63,200	69,750	Increase January (4 mos/8 mos.)
212	Employer Medicare	8,470	9,755	9,080	9,096	1.45% of Gross Salary
217	Pensions - Hybrid Stabilization	-	3,992	2,700	2,776	Hybrid Retirement @ .85%
	Total Benefit Expense	**$ 141,570**	**$ 167,943**	**$ 157,680**	**$ 169,657**	
312	Contracts w/Private Agencies	24,362	48,472	48,472	197,783	
336	Maintenance & Repair Services - Equipment	955	2,000	2,000	2,000	
355	Travel	7,718	15,000	15,000	16,000	Includes homebound
399	Other Contracted Services	168,983	316,081	316,081	106,200	Misc SPED Contracts
	Total Contract Expense	**$ 202,018**	**$ 381,553**	**$ 381,553**	**$ 321,983**	
499	Other Supplies & Materials	12,022	9,000	9,000	11,000	Supplies for Medically Fragile Students
	Total Supply Expense	**$ 12,022**	**$ 9,000**	**$ 9,000**	**$ 11,000**	
524	In-Service Staff Development	8,721	11,000	11,000	11,000	Sp Ed Employees Training
599	Other Charges	3,235	3,500	3,500	3,500	RBT Assessment/licensure fee; bus fee
	Total Other Expense	**$ 11,956**	**$ 14,500**	**$ 14,500**	**$ 14,500**	
790	Other Equipment	-	-	-	-	
	Total Capital Expense	**$ -**	**$ -**	**$ -**	**$ -**	
	Total Special Education Program	**$ 970,469**	**$ 1,245,748**	**$ 1,211,599**	**$ 1,144,447**	

Franklin County, TN						**FY 2026-2027 BUDGET**
General Purpose School Fund # 141						
Fund #141						
Account No.	Account Description	**2024-2025** Actual	**2025-2026** Original	**2025-2026** Estimated	**2026-2027** Proposed	**FURTHER EXPLANATION**
72230	**Vocational Education Program**					
105	Supervisor/Director	$ 78,057	$ 81,681	$ 81,681	$ 85,470	1 Supervisor
161	Secretary(ies)	24,283	30,600	30,600	32,157	1 Employee (1/2 salary)
188	Bonus Payments	1,615	1,790	1,935	2,040	Pymt for Difference of Health Ins Premium for employees covered prior to 06/30/14
189	Other Salaries & Wages (Bus Driver)	3,810	6,950	6,950	6,950	Bus Drivers-Field Trips
	Total Salary Expense	**$ 107,765**	**$ 121,020**	**$ 121,165**	**$ 126,617**	
201	Social Security	6,380	7,503	7,503	7,850	6.2% of Gross Salary of Gross Salary
204	Pensions	7,125	7,557	7,557	8,902	6.35% Legacy/ 8.15% Hybrid / 9.84% Classified
206	Life Insurance	58	60	60	60	Life Insurance $40.08 per Empl
207	Medical Insurance	14,238	15,750	15,750	20,000	Increase January (4 mos/8 mos.)
212	Employer Medicare	1,492	1,755	1,755	1,836	1.45% of Gross Salary
	Total Benefit Expense	**$ 29,293**	**$ 32,626**	**$ 32,626**	**$ 38,648**	
355	Travel	1,090	750	750	750	Fuel/Bus Drivers for tours to FCHS
399	Other Contracted Services	2,061	5,000	5,000	5,000	Student nurse/Nissan Skin Drug tests
	Total Contract Expense	**$ 3,151**	**$ 5,750**	**$ 5,750**	**$ 5,750**	
524	In-Service Staff Development	6,293	5,500	5,500	3,785	Inservice
599	Other Charges	3,431	650	650	2,125	
	Total Other Expense	**$ 9,724**	**$ 6,150**	**$ 6,150**	**$ 5,910**	
	Total Vocational Education	**$ 149,933**	**$ 165,546**	**$ 165,691**	**$ 176,925**	
72250	**Technology Department**					
105	Supervisor/Director	$ 101,527	$ 106,626	$ 106,626	$ 110,358	1 Supervisor
188	Bonus Payment	2,716	3,120	3,037	3,350	Pymt for Difference of Health Ins Premium for employees covered prior to 06/30/14
189	Other Salaries & Wages	304,343	378,241	374,750	394,332	6 Tech Employees
	Total Salary Expense	**$ 408,586**	**$ 487,987**	**$ 484,413**	**$ 508,040**	
201	Social Security	23,265	30,255	30,255	29,999	6.2% of Gross Salary of Gross Salary
204	Pensions	30,274	40,360	40,360	46,140	6.35% Legacy/ 8.15% Hybrid / 9.84% Classified
206	Life Insurance	248	281	281	281	Life Insurance $40.08 per Empl
207	Medical Insurance	54,850	62,000	62,000	67,500	Increase January (4 mos/8 mos.)
212	Employer Medicare	5,441	7,076	7,076	7,367	1.45% of Gross Salary
	Total Benefit Expense	**$ 114,078**	**$ 139,972**	**$ 139,972**	**$ 151,285**	
320	Dues & Memberships	150	150	150	150	Tech Dues and Memberships
330	Operating Lease Payments (Copiers)	2,742	4,500	4,500	4,500	Copier Leases
350	Internet Connectivity	522,629	110,942	110,942	110,942	
355	Travel	4,614	5,000	5,000	5,000	
399	Other Contracted Services	339,332	238,000	238,000	273,000	Misc District Tech Contracts
	Total Contract Expense	**$ 869,467**	**$ 358,592**	**$ 358,592**	**$ 393,592**	
470	Cabling	17,559	20,000	20,000	20,000	
471	Software	46,947	45,957	45,957	51,257	District wide software
499	Other Supplies & Materials	48,510	40,000	40,000	40,000	Tech Supplies
	Total Supply Expense	**$ 113,016**	**$ 105,957**	**$ 105,957**	**$ 111,257**	
524	In-Service Staff Development	13,930	15,000	15,000	15,000	Technology Personnel Training/Certification
599	Other Charges	1,285	1,500	1,500	1,500	Misc charges
	Total Other Expense	**$ 15,215**	**$ 16,500**	**$ 16,500**	**$ 16,500**	
790	Other Equipment	183,611	114,500	114,500	114,500	Erate project; servers; switches; non inst supplies
	Total Capital Expense	**$ 183,611**	**$ 114,500**	**$ 114,500**	**$ 114,500**	
	Total Technology Department	**$ 1,703,973**	**$ 1,223,508**	**$ 1,219,934**	**$ 1,295,175**	
72290	**Other Programs**					
215	On-Behalf Payments For Opeb	132,274	210,000	210,000	210,000	OPED payment-per audit
	Total Benefit Expense	**$ 132,274**	**$ 210,000**	**$ 210,000**	**$ 210,000**	
	Total Other Programs	**$ 132,274**	**$ 210,000**	**$ 210,000**	**$ 210,000**	
72310	**Board of Education**					
118	Secretary to the Board	$ 665	$ 1,000	$ 700	$ 1,000	Overtime rate for BOE Secretary
191	Board & Committee Members	31,200	31,200	31,200	31,200	8 Elected Positions @ $325 per month
	Total Salary Expense	**$ 31,865**	**$ 32,200**	**$ 31,900**	**$ 32,200**	
201	Social Security	1,250	1,996	1,996	1,996	6.2% of Gross Salary of Gross Salary
204	Pensions	51	90	90	98	6.35% Legacy/ 8.15% Hybrid / 9.84% Classified
212	Employer Medicare	462	467	467	467	1.45% of Gross Salary
299	Other Fringe Benefits	105,350	120,000	120,000	130,000	Post Retirement Insurance Payments
	Total Benefit Expense	**$ 107,113**	**$ 122,553**	**$ 122,553**	**$ 132,562**	

Account No.	Account Description	2024-2025 Actual	2025-2026 Original	2025-2026 Estimated	2026-2027 Proposed	FURTHER EXPLANATION
Fund #141						
305	Audit Services	21,905	23,000	23,000	29,500	School Level Audit
307	Communications	-	30,000	30,000	30,000	District phone lines
320	Dues & Memberships	4,500	16,000	16,000	16,750	District Wide Dues and Memberships
330	Operating Lease Payments	-	25,500	25,500	37,700	District Copier Lease
331	Legal Services	73,967	60,000	60,000	60,000	Advertising; Attorney's Fees
348	Postal Charges	-	1,200	1,200	1,200	District Postage
399	Other Contracted Services	16,288	52,100	52,100	52,100	Misc District Contracts
	Total Contract Expense	**$ 116,660**	**$ 207,800**	**$ 207,800**	**$ 227,250**	
435	Office Supplies	-	5,000	5,000	5,000	District Office Supplies
499	Other Supplies & Materials	-	750	750	750	
	Total Supply Expense	**$ -**	**$ 5,750**	**$ 5,750**	**$ 5,750**	
506	Liability Insurance	178,923	205,762	205,762	219,700	
510	Trustee's Commission	355,256	400,000	400,000	400,000	
513	Workman's Compensation Insurance	373,484	416,238	416,238	464,500	
524	In-Service Staff Development	15,337	36,500	36,500	36,500	
533	Criminal Investigation of Applicants - TBI	20,375	-	-	-	
599	Other Charges	8,554	16,000	16,000	11,500	misc. charges; MVR Reports; Leave Liability Reserve annually
	Total Other Expense	**$ 951,929**	**$ 1,074,500**	**$ 1,074,500**	**$ 1,132,200**	
	Total Board of Education	**$ 1,207,567**	**$ 1,442,803**	**$ 1,442,503**	**$ 1,529,962**	
72320	**Director of Schools**					
101	County Official/Administrative Officer	$ 154,500	$ 159,908	$ 159,908	$ 160,000	1 Director
106	Deputy	5,500	5,500	5,500	5,500	1 Deputy Director
161	Secretary(ies)	56,982	61,199	60,650	-	
162	Clerical Personnel	38,712	41,196	41,000	64,314	
188	Bonus Payments	805	934	925	-	Pymt for Difference of Health Ins Premium for employees covered prior to 06/30/14
189	Other Salaries & Wages	1,000	1,000	1,000	1,000	
	Total Salary Expense	**$ 257,499**	**$ 269,737**	**$ 268,983**	**$ 230,814**	
201	Social Security	14,973	16,724	15,400	14,310	6.2% of Gross Salary of Gross Salary
204	Pensions	17,687	18,992	18,650	19,799	6.35% Legacy/ 8.15% Hybrid / 9.84% Classified
206	Life Insurance	101	120	115	80	Life Insurance $40.08 per Empl
207	Medical Insurance	18,398	32,000	24,500	24,200	Increase January (6 mos/6 mos.)
209	Disability Insurance					support at 0.82% salary
212	Employer Medicare	3,509	3,911	3,600	3,347	1.45% of Gross Salary
217	Pension - Hybrid Stabilization	-	56	56	13,122	Hybrid Retirement @ .85%
	Total Benefit Expense	**$ 54,668**	**$ 71,803**	**$ 62,321**	**$ 74,858**	
307	Communication	19,415	-	-	-	FY26 Moved to 72310
320	Dues & Memberships	3,626	3,700	3,700	3,780	
330	Operating Lease Payments (Copiers)	13,295	-	-	-	FY26 Moved to 72310
348	Postal Charges	1,000	-	-	-	FY26 Moved to 72310
355	Travel	1,799	4,000	2,000	4,000	
399	Other Contracted Services	22,567	-	-	-	FY26 Moved to 72310
	Total Contract Expense	**$ 61,702**	**$ 7,700**	**$ 5,700**	**$ 7,780**	
435	Office Supplies	6,158	3,500	3,000	3,500	
499	Other Supplies & Materials	1,709	2,000	1,000	2,000	
	Total Supply Expense	**$ 7,867**	**$ 5,500**	**$ 4,000**	**$ 5,500**	
524	In-Service Staff Development	8,792	8,000	8,000	8,000	Director of Schools Registration fees
599	Other Charges	13,102	3,000	4,200	2,920	Misc needs
	Total Other Expense	**$ 21,894**	**$ 11,000**	**$ 12,200**	**$ 10,920**	
	Total Director of Schools	**$ 403,630**	**$ 365,740**	**$ 353,203**	**$ 329,872**	

Account No.	Account Description	2024-2025 Actual	2025-2026 Original	2025-2026 Estimated	2026-2027 Proposed	FURTHER EXPLANATION
Fund #141						
72410	**Office of the Principal**					
104	Principal(s)	$ 1,101,894	$ 1,140,177	$ 1,140,500	$ 1,164,182	11 Principals
117	Career Ladder Program	2,833	3,000	3,170	3,000	3 Employees
119	Bookkeepers/Accountants	337,987	363,924	354,700	397,226	11 FT Bookkeepers
139	Assistant Principals	648,384	696,912	702,100	817,091	9 Assist Principals (3 FCHS, 2 NMS, 1 SMS, 2 Hunt, 1 Dech)
161	Secretary(ies)	178,376	176,179	166,000	181,091	6 Secretaries
162	Clerical Personnel	2,000	-	-	-	Summer Camp
188	Bonus Payments	8,460	11,000	10,250	9,250	Pymt for Difference of Health Ins Premium for employees covered prior to 06/30/14
189	Other Salaries and Wages	69,302	50,136	50,200	52,980	2 Office Assistant (Clark and Dech)
	Total Salary Expense	**$ 2,349,236**	**$ 2,441,327**	**$ 2,426,920**	**$ 2,624,820**	
201	Social Security	136,651	151,362	141,645	158,239	6.2% of Gross Salary (less $7,250)
204	Pensions	155,079	171,236	164,000	200,510	6.35% Legacy/ 8.15% Hybrid / 9.84% Classified
206	Life Insurance	1,502	1,524	1,500	1,563	Life Insurance $40.08 per Empl
207	Medical Insurance	360,394	387,000	381,000	425,000	Increase January (4 mos/8 mos.)
212	Employer Medicare	32,028	35,399	33,200	37,060	1.45% of Gross Salary
217	Pensions - Hybrid Stabilization	-	5,210	5,530	5,912	Hybrid Retirement @ .85%
	Total Benefit Expense	**$ 685,654**	**$ 751,731**	**$ 726,875**	**$ 828,284**	
355	Travel	174	2,000	200	500	
	Total Contract Expense	**$ 174**	**$ 2,000**	**$ 200**	**$ 500**	
	Total Office of the Principal	**$ 3,035,064**	**$ 3,195,058**	**$ 3,153,995**	**$ 3,453,604**	
72510	**Fiscal Services**					
317	Data Processing Services	$ 11,561	$ 11,561	$ 11,561	$ 11,561	County-wide Software Agreement pd to FC Gov
	Total Fiscal Services	**$ 11,561**	**$ 11,561**	**$ 11,561**	**$ 11,561**	
72520	**Human Services/Personnel**					
105	Supervisor/Director/Director	$ 117,587	$ 123,491	$ 123,491	$ 121,979	1 Supervisor
162	Clerical Personnel	101,983	124,951	122,650	130,614	2 Admin Assistants
188	Bonus Payments	805	934	925	2,040	Pymt for Difference of Health Ins Premium for employees covered prior to 06/30/14
	Total Salary Expense	**$ 220,375**	**$ 249,377**	**$ 247,066**	**$ 254,633**	
201	Social Security	12,893	15,461	14,725	15,787	6.2% of Gross Salary of Gross Salary
204	Pensions	16,046	21,159	20,000	19,000	6.35% Legacy/ 8.15% Hybrid / 9.84% Classified
206	Life Insurance	114	121	121	120	Life Insurance $40.08 per Empl
207	Medical Insurance	27,450	31,000	29,500	32,500	Increase January (4 mos/8 mos.)
212	Employer Medicare	3,015	3,616	3,450	3,692	1.45% of Gross Salary
217	Pensions - Hybrid Stabilization	-	1,247	1,247	-	Hybrid Retirement @ .85%
	Total Benefit Expense	**$ 59,518**	**$ 72,604**	**$ 69,043**	**$ 71,100**	
320	Dues & Memberships	250	100	50	250	
330	Operating Lease Payments (Copiers)	4,176	7,000	4,000	5,000	Copier Leases
355	Travel	1,111	3,000	3,000	4,500	Secretaries in county travel
399	Other Contracted Services	2,100	48,400	47,977	41,900	Pre Employment Drug Testing/added from BOE/Fingerprinting new employees & Volunteers
	Total Contract Expense	**$ 7,637**	**$ 58,500**	**$ 55,027**	**$ 51,650**	
471	Software	8,130	10,000	8,701	10,000	Timekeeping Software
	Total Supply Expense	**$ 8,130**	**$ 10,000**	**$ 8,701**	**$ 10,000**	
524	In-Service Staff Development	2,023	4,100	3,100	4,100	Human Resource Dept
	Total Other Expense	**$ 2,023**	**$ 4,100**	**$ 3,100**	**$ 4,100**	
	Total Human Services/Personnel	**$ 297,683**	**$ 394,581**	**$ 382,938**	**$ 391,482**	
72610	**Operation of the Plant**					
166	Custodial Personnel	$ 1,052,922	$ 1,200,381	$ 1,091,500	$ 1,218,493	35 FT & 4 PT Custodians & Summer
188	Bonus Payments	2,256	2,700	2,375	2,620	Pymt for Difference of Health Ins Premium for employees covered prior to 06/30/14
	Total Salary Expense	**$ 1,055,178**	**$ 1,203,081**	**$ 1,093,875**	**$ 1,221,113**	
201	Social Security	63,851	74,591	64,530	71,209	6.2% of Gross Salary
204	Pensions	74,336	107,916	91,200	112,658	6.35% Legacy/ 8.15% Hybrid / 9.84% Classified
206	Life Insurance	1,172	1,443	1,260	1,403	Life Insurance $40.08 per Empl
207	Medical Insurance	218,851	230,000	230,000	252,000	Increase January (4 mos/8 mos.)
210	Unemployment Compensation	111	6,000	300	10,000	As Needed
212	Employer Medicare	14,933	17,445	15,195	16,706	1.45% of Gross Salary
217	Retirement - Hybrid Stabilization	-		-	75	Hybrid Retirement @.85%
	Total Benefit Expense	**$ 373,254**	**$ 437,395**	**$ 402,485**	**$ 464,050**	
359	Disposal Fees	59,352	66,400	61,326	62,900	
	Total Contract Expense	**$ 59,352**	**$ 66,400**	**$ 61,326**	**$ 62,900**	

Franklin County, TN						FY 2026-2027 BUDGET
General Purpose School Fund # 141						
Fund #141						
Account No.	Account Description	2024-2025 Actual	2025-2026 Original	2025-2026 Estimated	2026-2027 Proposed	FURTHER EXPLANATION
410	Custodial Supplies	201,243	210,000	210,000	210,000	
415	Electricity	1,375,596	1,540,000	1,411,200	1,540,000	
434	Natural Gas	117,751	149,000	122,250	125,000	
442	Propane	42,052	24,000	24,250	24,000	
454	Water & Sewer	143,935	152,000	130,000	145,000	
	Total Supply Expense	**$ 1,880,577**	**$ 2,075,000**	**$ 1,897,700**	**$ 2,044,000**	
501	Boiler Insurance	18,964	21,808	23,662	26,050	
502	Building & Contents Insurance	443,090	509,554	500,102	550,200	FY26 10% increase
	Total Other Expense	**$ 462,054**	**$ 531,362**	**$ 523,764**	**$ 576,250**	
	Total Operation of Plant	**$ 3,830,415**	**$ 4,313,237**	**$ 3,979,150**	**$ 4,368,313**	
72620	**Maintenance of Plant**					
105	Supervisor/Director	$ 81,900	$ 84,511	$ 84,511	$ 91,713	1 Supervisor
167	Maintenance Personnel	668,918	677,754	707,754	708,365	13 Maintenance
188	Bonus Payments	1,840	2,150	1,340	1,310	Pymt for Difference of Health Ins Premium for employees covered prior to 06/30/14
189	Other Salaries & Wages	95,616	101,550	90,000	121,106	1 Office Manager; 1 PT Nlake; Septic Inspector; 1 Shipping & Receiving
	Total Salary Expense	**$ 848,274**	**$ 865,965**	**$ 883,605**	**$ 922,494**	
201	Social Security	48,590	53,690	51,750	57,195	6.2% of Gross Salary of Gross Salary
204	Pensions	58,241	77,677	78,169	90,773	6.35% Legacy/ 8.15% Hybrid / 9.84% Classified
206	Life Insurance	595	641	675	641	Life Insurance $40.08 per Empl
207	Medical Insurance	112,744	131,000	148,750	155,000	Increase January (4 mos/8 mos.)
212	Employer Medicare	11,364	12,556	12,100	13,376	1.45% of Gross Salary
	Total Benefit Expense	**$ 231,534**	**$ 275,565**	**$ 291,444**	**$ 316,985**	
329	Laundry Service	3,094	5,500	5,500	5,500	Uniform Laundry Service
330	Operating Lease Payments (Copiers)	1,511	1,300	1,200	1,300	Copier Leases
335	Maintenance & Repair Services - Building	390,955	394,400	402,300	394,400	
336	Maintenance & Repair Services - Equipment	31,196	38,000	17,000	38,000	
338	Maintenance & Repair Services - Vehicle	11,923	28,000	18,000	28,000	
399	Other Contracted Services	194,191	264,500	296,000	278,500	Pest Control, Fire Ext ,Bleachers & Elevator Inspections, Security Alarms, Cranes, Lock & Key & Security; Licensed Contracted Labor, phones
	Total Contract Expense	**$ 632,870**	**$ 731,700**	**$ 740,000**	**$ 745,700**	
425	Gasoline	21,354	37,000	25,000	28,500	
499	Other Supplies & Materials	45,091	21,500	40,000	22,000	Walmart, Lakeway, Etc
	Total Supply Expense	**$ 66,445**	**$ 58,500**	**$ 65,000**	**$ 50,500**	
599	Other Charges	4,616	14,600	5,000	15,100	Training and Other Misc Charges
	Total Other Expense	**$ 4,616**	**$ 14,600**	**$ 5,000**	**$ 15,100**	
701	Administration Equipment	8,000	-	-	-	
707	Building Improvements	165,392	75,000	91,500	95,000	
711	Furniture & Fixtures	70,870	20,000	20,000	20,000	Furniture for Schools
717	Maintenance Equipment	133,091	105,000	47,200	115,000	
718	Motor Vehicles	-	30,000	29,400	30,000	
790	Other Equipment	-	-	-	-	
	Total Capital Expense	**$ 377,353**	**$ 230,000**	**$ 188,100**	**$ 260,000**	
	Total Maintenance of Plant	**$ 2,161,092**	**$ 2,176,330**	**$ 2,173,149**	**$ 2,310,779**	
72710	**Transportation**					
105	Supervisor/Director	$ 80,199	$ 78,246	$ 78,246	$ 81,548	1 Supervisor
146	Bus Drivers	181,609	187,892	130,600	169,792	6 Special Ed Bus Drivers: 1 Rt Driver CO Employee, plus summer school
188	Bonus Payments	613	280	280	290	Pymt for Difference of Health Ins Premium for employees covered prior to 06/30/14
189	Other Salaries & Wages	60,260	67,077	64,500	70,919	1 Admin Assistant ; Summer School
198	Substitute (non-certified)	-	-	-	600	Moved to GP 71100 FY25
	Total Salary Expense	**$ 322,681**	**$ 333,495**	**$ 273,626**	**$ 323,148**	
201	Social Security	17,777	20,677	20,677	18,035	6.2% of Gross Salary of Gross Salary
204	Pensions	18,349	29,148	29,148	30,361	6.36% Certified / 7.49% Classified
206	Life Insurance	219	240	240	321	Life Insurance $40.08 per Empl
207	Medical Insurance	52,294	53,500	53,500	50,000	Increase January (4 mos/8 mos.)
212	Employer Medicare	4,158	4,836	4,836	4,686	1.45% of Gross Salary
217	Retirement - Hybrid Stabilization	-	790	790	693	Hybrid Retirement @ .85%
	Total Benefit Expense	**$ 92,797**	**$ 109,191**	**$ 109,191**	**$ 104,095**	

Account No.	Account Description	2024-2025 Actual	2025-2026 Original	2025-2026 Estimated	2026-2027 Proposed	FURTHER EXPLANATION
Fund #141						
307	Communication	773	1,500	1,500	1,500	Cell phone bus drivers & director
313	Contracts with Parents	47	1,000	1,000	1,000	Travel for parents to transport their children (2)
315	Contracts with Vehicle Owners	2,369,173	2,450,000	2,450,000	2,598,235	
315	Fuel Supplement	-	90,000	90,000	80,000	Fuel Supplement Threshold $3.73
336	Maintenance & Repair Services - Equipment	-	3,000	3,000	3,000	Radio Repairs
338	Maintenance & Repair Services - Vehicle	119,836	125,000	125,000	125,000	Maint & Repairs to County owned Buses
399	Other Contracted Services	8,778	30,000	30,000	30,000	Misc employee testing/safety
	Total Contract Expense	**$ 2,498,607**	**$ 2,700,500**	**$ 2,700,500**	**$ 2,838,735**	
425	Gasoline	25,755	52,000	25,000	43,000	Fuel for County Buses/Director & SPED
450	Tires & Tubes	4,922	20,000	20,000	20,000	County Buses
499	Other Supplies & Materials	880	1,000	1,000	1,000	School Bus Forms & Misc. Supplies
	Total Supply Expense	**$ 31,557**	**$ 73,000**	**$ 46,000**	**$ 64,000**	
511	Vehicle Insurance (contracted bus drivers)	147,170	169,246	169,246	175,750	Insurance for contracted buses
524	In-Service Staff Development	4,219	3,000	3,000	3,000	ASMS/TAPT/State Training, Bus Drivers Training
599	Other Charges	19,639	21,000	21,000	21,000	Tags, Inspections for Extended Utilization
	Total Other Expense	**$ 171,028**	**$ 193,246**	**$ 193,246**	**$ 199,750**	
701	Administration Equipment	63	250	250	250	
729	Transportation Equipment	-	80,000	80,000	80,000	$80K New Bus Request
	Total Capital Expense	**$ 63**	**$ 80,250**	**$ 80,250**	**$ 80,250**	
	Total Transportation	**$ 3,116,733**	**$ 3,489,682**	**$ 3,402,813**	**$ 3,609,978**	
72810	**Central and Other**					
189	Other Salaries & Wages	$ 99,512	$ 110,922	$ 110,922	$ 111,867	1 Certified; 2 Classified for TSW Grant
	Total Salary Expense	**$ 99,512**	**$ 110,922**	**$ 110,922**	**$ 111,867**	
201	Social Security	5,938	6,877	6,877	6,936	6.2% of Gross Salary
204	Pensions	6,845	8,198	8,198	8,805	6.35% Legacy/ 8.15% Hybrid / 9.84% Classified
206	Life Insurance	100	120	120	120	Life Insurance $40.08 per Empl
207	Medical Insurance	19,838	25,500	25,500	35,316	Increase January (4 mos/8 mos.)
212	Employer Medicare	1,389	1,608	1,608	1,622	1.45% of Gross Salary
	Total Benefit Expense	**$ 34,110**	**$ 42,304**	**$ 42,304**	**$ 52,799**	
	Total Central & Other	**$ 133,622**	**$ 153,226**	**$ 153,226**	**$ 164,666**	
	Total Support Services	**$ 20,983,507**	**$ 22,623,249**	**$ 22,219,407**	**$ 23,482,236**	
	Non Instructional Services					
73100	**Food Service**					
165	Cafeteria Personnel	$ 15,757	$ -	$ -	$ -	FY25 Summer Camp
	Total Salary Expense	**$ 15,757**	**$ -**	**$ -**	**$ -**	
201	Social Security	846	-	-	-	6.2% of Gross Salary of Gross Salary
204	Pensions	1,090	-	-	-	6.35% Legacy/ 8.15% Hybrid / 9.84% Classified
212	Employer Medicare	226	-	-	-	1.45% of Gross Salary
	Total Benefit Expense	**$ 2,162**	**$ -**	**$ -**	**$ -**	
599	Other Charges	-	-	-	-	
	Total Other Expense	**$ -**	**$ -**	**$ -**	**$ -**	
	Total Food Services	**$ 17,919**	**$ -**	**$ -**	**$ -**	
73300	**Community Services (ESP, Campora, Workforce, Coalition Prevention Grants)**					
105	Supervisor/Director	$ 18,205	$ 18,540	$ 18,300	$ 23,000	1 P/T ESP Supervisor
189	Other Salaries & Wages	334,728	339,712	381,781	299,474	ESP $150,000; Campora 3 Emp ; Campora Tutors
	Total Salary Expense	**$ 352,933**	**$ 358,252**	**$ 400,081**	**$ 322,474**	
201	Social Security	20,379	22,212	23,457	19,993	6.2% of Gross Salary of Gross Salary
204	Pensions	17,677	21,517	22,708	25,579	6.35% Legacy/ 8.15% Hybrid / 9.84% Classified
206	Life Insurance	157	160	185	160	Life Insurance $40.08 per Empl
207	Medical Insurance	29,048	34,000	38,218	41,000	Increase January (4 mos/8 mos.)
212	Employer Medicare	5,040	5,195	5,790	5,553	1.45% of Gross Salary
217	Pensions - Hybrid Stabilization	-	50	142	75	Hybrid Retirement @.85%
	Total Benefit Expense	**$ 72,301**	**$ 83,134**	**$ 90,499**	**$ 92,361**	
307	Communication	168	700	700	700	ESP; Campora
330	Operating Lease Payments	12,327	662	11,341	-	
355	Travel	3,446	3,375	10,527	3,000	Campora
399	Other Contracted Services	354,001	64,412	318,403	150	ESP
	Total Contract Expense	**$ 369,942**	**$ 69,149**	**$ 340,971**	**$ 3,850**	
499	Other Supplies & Materials	97,720	39,459	36,903	33,000	Campora; ESP
	Total Supply Expense	**$ 97,720**	**$ 39,459**	**$ 36,903**	**$ 33,000**	

Account No.	Account Description	2024-2025 Actual	2025-2026 Original	2025-2026 Estimated	2026-2027 Proposed	FURTHER EXPLANATION
Fund #141						
504	Indirect Cost	12,927	2,733	10,153	-	
524	In-Service Staff Development	29,489	10,273	19,175	8,000	Campora
599	Other Charges	117,092	46,454	237,600	38,416	ESP; Campora
	Total Other Expense	**$ 159,508**	**$ 59,460**	**$ 266,927**	**$ 46,416**	
790	Other Equipment	4,400	5,000	5,000	-	ESP
	Total Capital Expense	**$ 4,400**	**$ 5,000**	**$ 5,000**	**$ -**	
	Total Community Services	**$ 1,056,804**	**$ 614,454**	**$ 1,140,380**	**$ 498,100**	
73400	**Early Childhood Education (Preschool Program)**					
116	Teachers	$ 553,099	$ 582,938	$ 582,938	$ 607,867	9 Pre-K Teachers
163	Educational Assistants (Aides)	218,078	232,667	230,000	232,756	9 Pre-K Assistants
188	Bonus Payments	2,659	3,200	1,615	1,600	Pymt for Difference of Health Ins Premium for employees covered prior to 06/30/14
198	Substitute Teachers (non-certified)	-	-	-	-	$80.00 per day for Regular Subs
	Total Salary Expense	**$ 773,836**	**$ 818,805**	**$ 814,553**	**$ 842,222**	
201	Social Security	45,266	50,766	50,766	52,218	6.2% of Gross Salary of Gross Salary
204	Pensions	52,307	56,963	56,963	84,537	6.36% Certified / 7.49% Classified
206	Life Insurance	721	721	721	721	Life Insurance $40.08 per Empl
207	Medical Insurance	148,134	149,000	149,000	159,500	Increase January (4 mos/8 mos.)
212	Employer Medicare	10,586	11,873	11,873	12,212	1.45% of Gross Salary
217	Retirement - Hybrid Stabilization	85	1,034	1,034	-	Hybrid Retirement @ .85%
	Total Benefit Expense	**$ 257,099**	**$ 270,357**	**$ 270,357**	**$ 309,188**	
499	Other Supplies & Materials	3,359	5,000	5,000	5,000	
	Total Supply Expense	**$ 3,359**	**$ 5,000**	**$ 5,000**	**$ 5,000**	
	Total Early Childhood Education	**$ 1,034,294**	**$ 1,094,162**	**$ 1,089,910**	**$ 1,156,410**	
	Total Non Instructional Services	**$ 2,109,017**	**$ 1,708,616**	**$ 2,230,290**	**$ 1,654,510**	
	Capital Outlay					
76100	**Regular Capital Outlay**					
304	Architects	$ 13,100	$ -	$ -	$ -	FY25 ISM
399	Other Contracted Services	34,064	-	-	-	FY25 ISM
	Total Contract Expense	**$ 47,164**	**$ -**	**$ -**	**$ -**	
706	Building Construction	150,000	-	-	-	FY25 ISM
707	Building Improvement	134,237	350,000	350,000	550,000	Nlake gym;Hunt awning; Maint roof; Townsend Roof;
790	Other Equipment	-	-	-	-	
799	Other Capital Outlay	851,495	-	-	-	
	Total Capital Expense	**$ 1,135,732**	**$ 350,000**	**$ 350,000**	**$ 550,000**	
	Total Capital Outlay	**$ 1,182,896**	**$ 350,000**	**$ 350,000**	**$ 550,000**	
82130	**Principal on Debt**					
620	Debt Service Contribution to Primary Government	$ 174,000	$ 174,000	$ 174,000	$ 175,188	Est. Principal on TRANE Project - Issued FY23
	Total Education Principal on Debt	**$ 174,000**	**$ 174,000**	**$ 174,000**	**$ 175,188**	
82230	**Interest on Debt**					
620	Debt Service Contribution to Primary Government	$ 12,108	$ 12,108	$ 12,108	$ 10,332	Est. Interest on TRANE Project - Issued FY23
	Total Education Interest on Debt	**$ 12,108**	**$ 12,108**	**$ 12,108**	**$ 10,332**	
	Total Expenditures	**$ 56,304,867**	**$ 57,597,993**	**$ 58,054,969**	**$ 59,818,820**	
	Total Expenditures and Other Uses	**$ 56,304,867**	**$ 57,597,993**	**$ 58,054,969**	**$ 59,818,820**	
	Estimated Beginning Fund Balance July 1	**$ 15,291,553**	**$ 15,041,176**	**$ 16,964,143**	**$ 18,085,119**	
	Excess of Estimated Revenues & Other Sources Over (Under) Estimated Expend. & Other Uses	**1,817,135**	**(1,245,634)**	**1,120,976**	**(3,596,365)**	
	Adjustment for Encumbrances	(144,545)	**-**	**-**	**-**	
	Audit Adjustments		**-**	**-**		
	Estimated Ending Fund Balance June 30	**$ 16,964,143**	**$ 13,795,542**	**$ 18,085,119**	**$ 14,488,754**	

Franklin County, TN						FY 2026-2027 BUDGET
General Purpose School Fund # 141						
Fund #141						
Account No.	Account Description	2024-2025 Actual	2025-2026 Original	2025-2026 Estimated	2026-2027 Proposed	FURTHER EXPLANATION
	Restricted for Education 34555	**(709,177)**	**(709,177)**	**(569,866)**	**(569,866)**	**Estimated-FY25 Added Leave Liab Reserve**
	Restricted for Instruction 34560	**(5,418)**	**(5,418)**	**(5,472)**	**(5,472)**	**Estimated-Career Ladder**
	Restricted for Education 34587 Hybrid Stabilization	**(607,749)**	**(607,749)**	**(796,151)**	**(796,151)**	**Estimated**
	Committed for Education 34656 (Includes OPEB)	**(3,790,032)**	**(3,790,032)**	**(4,093,234)**	**(4,093,234)**	**Estimated**
	Committed for Education 34660 (Outcomes)	**(251,826)**	**(251,826)**	**(536,600)**	**(536,600)**	**Estiamted TISA Outcomes**
						Required Unassigned Fund Balance
	Estimated Unassigned Fund Balance June 30	**$ 11,599,942**	**$ 8,431,341**	**$ 12,083,796**	**$ 8,487,430**	**3% = $1,979,110**
	Total Salary Expense	$ 32,787,728	$ 34,292,505	$ 34,525,634	$ 35,191,772	58.83%
	Total Benefit Expense	9,613,911	10,767,512	10,442,763	11,513,410	19.25%
	Total Contract Expense	5,567,513	5,293,910	5,632,777	5,445,651	9.10%
	Total Supply Expense	3,347,633	3,624,492	3,487,861	3,606,131	6.03%
	Total Other Expense	2,286,651	2,260,516	2,452,977	2,340,887	3.91%
	Total Debt Expense	186,108	186,108	186,108	185,520	0.31%
	Total Capital Expense	2,515,323	1,172,950	1,326,850	1,535,450	2.57%
	Total School General Appropriations	**$ 56,304,867**	**$ 57,597,993**	**$ 58,054,971**	**$ 59,818,820**	**100.00%**

Account No.	Account Description	2024-2025 Actual	2025-2026 Original	2025-2026 Amended	2026-2027 Proposed	FURTHER EXPLANANTION
Fund # 142						
Estimated Revenues						
47000 Federal Government						
47100 Federal Through State						****Federal Grants 100% In & Out**
47131	Vocational Education - Basic Grants to States	$ 153,596	$ 100,648	$ 155,157	$ 100,402	Carl Perkins & C Perkins Reserve
47141	Title I Grants to Local Education Agencies	1,468,335	1,377,214	1,745,196	1,361,936	Title I-A & Cons Admin
47143	Special Education - Grants to States	1,404,399	1,436,179	1,926,197	1,445,856	SPED K-Up
47145	Special Education - Preschool Grants	45,982	57,488	86,208	57,874	SPED - Preschool
47146	English Language Acquisition Grants	20,565	20,709	26,633	25,387	Title III - ELA
47189	Eisenhower Professional Development State Grants	300,172	324,156	483,712	249,817	Title II-A
47307	Covid-19 Grant # B	13,000	-	-	-	
47309	Covid-19 Grant # D	87,442	-	74,500	-	HQIM Access for All Learning Network
47401	American Rescue Plan Act Grant # 1	882,365	-	-	-	
47404	American Rescue Plan Act Grant # 4	17,117	-	-	-	
47590	Other Federal Through State	144,046	9,900	10,866	106,140	Title IV
	Total Federal Government	**$ 4,537,019**	**$ 3,326,293**	**$ 4,508,469**	**$ 3,347,411**	
	Total Estimated Revenue & Other Sources	**$ 4,537,019**	**$ 3,326,293**	**$ 4,508,469**	**$ 3,347,411**	
Estimated Expenditures						
71000 Instruction						
71100	**Regular Instruction**					
116	Teachers	$ 788,506	$ 833,848	$ 748,804	$ 726,402	
163	Educational Assistants	148,284	153,760	185,255	164,339	
188	Bonus Payments	5,088	5,850	5,326	5,187	Payment for difference of Health Ins Premium for employees covered prior to 06/30/14
	Total Salary Expense	**$ 941,878**	**$ 993,458**	**$ 939,384**	**$ 895,928**	
201	Social Security	54,496	63,110	55,789	55,467	6.2% of Gross Salary
204	Pensions	61,579	83,244	76,746	75,689	5.77% Legacy 7.99% Hybrid / 8.97% Classified
206	Life Insurance	720	762	699	721	
207	Medical Insurance	166,901	67,650	171,568	161,715	
212	Employer Medicare Liability	12,745	14,760	12,569	12,972	1.45% of Gross Salary
	Total Benefit Expense	**$ 296,441**	**$ 229,524**	**$ 317,371**	**$ 306,564**	
429	Instructional Supplies & Materials	13,800	-	-	-	
499	Other Supplies & Materials	13,508	12,948	18,505	9,567	
	Total Supply Expense	**$ 27,308**	**$ 12,948**	**$ 18,505**	**$ 9,567**	
	Total Regular Instruction	**$ 1,265,627**	**$ 1,235,931**	**$ 1,275,260**	**$ 1,212,059**	
71200	**Special Education Program**					
116	Teachers	$ -	$ -	$ 74,012	$ 77,344	
163	Educational Assistants	550,010	623,108	673,108	521,707	
171	Speech Pathologist	22,915	23,310	23,310	28,022	
	Total Salary Expense	**$ 572,925**	**$ 646,418**	**$ 770,430**	**$ 627,073**	
201	Social Security	33,231	40,078	43,178	40,305	6.2% of Gross Salary
204	Pensions	37,209	48,154	51,999	47,111	5.77% Legacy 7.99% Hybrid / 8.97% Classified
206	Life Insurance	959	1,121	1,121	1,230	
207	Medical Insurance	121,685	172,668	197,668	217,204	
212	Employer Medicare Liability	7,772	9,374	11,172	9,426	1.45% of Gross Salary
	Total Benefit Expense	**$ 200,856**	**$ 271,395**	**$ 305,138**	**$ 315,276**	
336	Maintenance & Repair - Equipment	-	1,000	-	-	
	Total Contract Expense	**$ -**	**$ 1,000**	**$ -**	**$ -**	
429	Instructional Supplies & Materials	113,153	25,000	38,105	37,932	
499	Other Supplies & Materials	13,508	13,587	35,087	15,087	
	Total Supply Expense	**$ 126,661**	**$ 38,587**	**$ 73,192**	**$ 53,019**	
599	Other Charges	1,356	1,800	6,800	2,800	
	Total Other Charges	**$ 1,356**	**$ 1,800**	**$ 6,800**	**$ 2,800**	

Fund # 142 Account No.	Account Description	2024-2025 Actual	2025-2026 Original	2025-2026 Amended	2026-2027 Proposed	FURTHER EXPLANANTION
725	Special Education Equipment	17,556	9,073	87,573	9,073	
	Total Capital Expense	**$ 17,556**	**$ 9,073**	**$ 87,573**	**$ 9,073**	
	Total Special Education Program	**$ 919,354**	**$ 968,272**	**$ 1,243,132**	**$ 1,007,241**	
71300	**Career & Technical Education Program**					
429	Instructional Supplies & Materials	$ 14,916	$ 8,000	$ -	$ -	
471	Software	6,537	5,240	13,185	6,340	
499	Other Supplies & Materials	4,567	1,980	8,724	1,836	
	Total Supply Expense	**$ 26,020**	**$ 15,220**	**$ 21,909**	**$ 8,176**	
730	Vocational Instruction Equipment	$ 95,010	62,080	105,002	63,980	
	Total Capital Expense	**$ 95,010**	**$ 62,080**	**$ 105,002**	**$ 63,980**	
	Total Vocational Education Program	**$ 121,030**	**$ 77,300**	**$ 126,911**	**$ 72,156**	
72000 Support Services						
72120	**Health Services**					
599	Other Charges	$ 51,342	$ -	$ -	$ -	
	Total Other Expense	**$ 51,342**	**$ -**	**$ -**	**$ -**	
	Total Health Services	**$ 51,342**	**$ -**	**$ -**	**$ -**	
189	Other Salaries & Wages	66,304	3,265	3,265	69,216	
	Total Salary Expense	**$ 66,304**	**$ 3,265**	**$ 3,265**	**$ 69,216**	
201	Social Security	4,089	235	235	4,293	6.2% of Gross Salary
204	Pensions	4,617	256	256	6,039	5.77% Legacy 7.99% Hybrid / 8.97% Classified
206	Life Insurance	40	-	-	40	
207	Medical Insurance	10,595	-	-	8,564	
212	Employer Medicare Liability	956	70	70	1,099	1.45% of Gross Salary
	Total Benefit Expense	**$ 20,297**	**$ 561**	**$ 561**	**$ 20,035**	
355	Travel	864	-	-	2,500	
399	Other Contracted Services	17,117	-	-	-	
	Total Contract Expense	**$ 17,981**	**$ -**	**$ -**	**$ 2,500**	
499	Other Supplies & Materials	40,989	22,760	22,580	22,255	
	Total Supply Expense	**$ 40,989**	**$ 22,760**	**$ 22,580**	**$ 22,255**	
524	In-Service Staff Development	2,860	1,935	1,935	11,935	
599	Other Charges	18,748	12,285	203,444	92,809	
	Total Other Expense	**$ 21,608**	**$ 14,221**	**$ 205,380**	**$ 104,744**	
	Total Other Student Support	**$ 167,179**	**$ 40,807**	**$ 231,786**	**$ 218,749**	
72210	**Regular Instruction Program**					
105	Supervisor / Director	$ 100,168	$ 103,774	$ 105,199	$ 4,210	
172	Instructional Coaches	200,079	255,852	187,000	155,152	
188	Bonus Payments	810	1,710	843	-	
189	Other Salaries & Wages	21,413	5,813	52,653	30,200	
	Total Salary Expense	**$ 322,470**	**$ 367,149**	**$ 345,695**	**$ 189,562**	
201	Social Security	19,159	22,744	21,201	15,670	6.2% of Gross Salary
204	Pensions	20,745	29,402	21,292	19,841	5.77% Legacy 7.99% Hybrid / 8.97% Classified
206	Life Insurance	156	196	156	120	
207	Medical Insurance	28,698	40,995	30,185	46,219	
212	Employer Medicare Liability	4,476	5,315	4,969	3,804	1.45% of Gross Salary
	Total Benefit Expense	**$ 73,234**	**$ 98,652**	**$ 77,804**	**$ 85,654**	
355	Travel	2,133	1,286	3,800	3,000	
399	Other Contracted Services	171,250		109,577	-	
	Total Contract Expense	**$ 173,383**	**$ 1,286**	**$ 113,377**	**$ 3,000**	
471	Software	105,962	-	-	-	
499	Other Supplies & Materials	-	-	2,204	-	
	Total Supply Expense	**$ 105,962**	**$ -**	**$ 2,204**	**$ -**	
524	In-Service Staff Development	73,734	6,001	266,402	7,001	
599	Other Charges	-	-	50,127	50,000	
	Total Other Expense	**$ 73,734**	**$ 6,001**	**$ 316,529**	**$ 57,001**	
	Total Regular Instruction Program	**$ 748,783**	**$ 473,088**	**$ 855,608**	**$ 335,217**	

Fund # 142 Account No.	Account Description	2024-2025 Actual	2025-2026 Original	2025-2026 Amended	2026-2027 Proposed	FURTHER EXPLANANTION
72220	**Special Education Program**					
162	Clerical Personnel	$ 53,488	$ 58,986	$ 58,986	$ 59,703	
172	Instructional Coaches	36,218	74,013	-	-	
189	Other Salaries & Wages	43,579	15,000	15,000	15,000	
	Total Salary Expense	**$ 133,285**	**$ 147,999**	**$ 73,986**	**$ 74,703**	
201	Social Security	5,291	9,176	12,276	4,631	6.2% of Gross Salary
204	Pensions	6,102	9,125	12,870	5,565	5.77% Legacy 7.99% Hybrid / 8.97% Classified
206	Life Insurance	33	80	80	80	
207	Medical Insurance	4,077	14,000	14,000	14,700	
212	Employer Medicare Liability	1,979	2,146	1,798	1,083	1.45% of Gross Salary
	Total Benefit Expense	**$ 17,482**	**$ 34,527**	**$ 41,024**	**$ 26,059**	
312	Contracts W/Private Agencies	2,927	3,200	133,200	33,200	
322	Evaluation Testing	21,836	15,000	25,000	15,000	
336	Maintenance and Repair-Equipment	-	-	5,000	1,000	
355	Travel	-	1,600	1,600	1,600	
	Total Contract Expense	**$ 24,763**	**$ 19,800**	**$ 164,800**	**$ 50,800**	
499	Other Supplies & Materials	12,734	500	5,500	500	
	Total Supply Expense	**$ 12,734**	**$ 500**	**$ 5,500**	**$ 500**	
524	In-Service Staff Development	65,100	13,172	53,172	13,172	
599	Other Charges	72,017	81,824	203,218	84,514	
	Total Other Expense	**$ 137,117**	**$ 94,997**	**$ 256,390**	**$ 97,686**	
790	Other Equipment	27,904	1,000	1,000	80,280	
	Total Capital Expense	**$ 27,904**	**$ 1,000**	**$ 1,000**	**$ 80,280**	
	Total Special Education Program	**$ 353,285**	**$ 298,823**	**$ 542,700**	**$ 330,028**	
72230	**Career & Technical Education Program**					
524	In-Service Staff Development	$ 7,297	$ 5,000	$ 5,000	$ 5,000	
	Total Other Expense	**$ 7,297**	**$ 5,000**	**$ 5,000**	**$ 5,000**	
	Total Career & Technical Education Program	**$ 7,297**	**$ 5,000**	**$ 5,000**	**$ 5,000**	
72710	**Transportation**					
146	Bus Drivers	$ 230	$ 464	$ 464	$ 464	
189	Other Salaries & Wages	121,273	160,957	160,957	108,694	
	Total Salary Expense	**$ 121,503**	**$ 161,421**	**$ 161,421**	**$ 109,158**	
201	Social Security	7,153	10,009	10,009	6,829	6.2% of Gross Salary
204	Pensions	8,108	12,056	12,056	8,141	5.77% Legacy 7.99% Hybrid / 8.97% Classified
206	Life Insurance	179	246	246	246	
207	Medical Insurance	39,372	41,000	41,000	41,000	
212	Employer Medicare Liability	1,673	2,341	2,341	1,587	1.45% of Gross Salary
	Total Benefit Expense	**$ 56,485**	**$ 65,651**	**$ 65,651**	**$ 57,803**	
	Total Transportation	**$ 177,988**	**$ 227,072**	**$ 227,072**	**$ 166,961**	
73400	**Early Childhood Education**					
189	Other Salaries & Wages	$ -	$ -	$ 882	$ -	
	Total Salary Expense	**$ -**	**$ -**	**$ 882**	**$ -**	
201	Social Security	-	-	55	-	
204	Pensions	-	-	51	-	
212	Employer Medicare Liability	-	-	13	-	
	Total Benefit Expense	**$ -**	**$ -**	**$ 118**	**$ -**	
	Total Food Service	**$ -**	**$ -**	**$ 1,000**	**$ -**	
76100	**Regular Capital Outlay**					
706	Building Construction	$ 30,185	$ -	$ -	$ -	
707	Building Improvements	694,877	-	-	-	
	Total Other Expense	**$ 725,062**	**$ -**	**$ -**	**$ -**	
	Total Regular Capital Outlay	**$ 725,062**	**$ -**	**$ -**	**$ -**	

Account No.	Account Description	2024-2025 Actual	2025-2026 Original	2025-2026 Amended	2026-2027 Proposed	FURTHER EXPLANANTION
Fund # 142						
99000	**Transfers Out**					
99100-590	Transfers to Other Funds	$ -	$ -	$ 610,000	$ -	School General Fund Permanent Transfer Required by Comptroller 2009
	Total Transfers Out	**$ -**	**$ -**	**$ 610,000**	**$ -**	
	Total Expenditures Federal Programs	**$ 4,536,947**	**$ 3,326,293**	**$ 5,118,469**	**$ 3,347,411**	
	Excess of Estimated Revenues Over (Under) Estimated Expenditures	**$ 72**	**$ -**	**$ (610,000)**	**$ -**	**Transfer back per resolution May 2026**
	Estimated Beginning Fund Balance 7/1	**$ 1,110,000**	**$ 1,110,000**	**$ 1,110,072**	**$ 500,072**	**Fund Balance Policy N/A**
	Estimated Ending Fund Balance 6/30 - Prior	**$ 1,110,072**	**$ 1,110,000**	**$ 500,072**	**$ 500,072**	
	Restricted for Federal Projects 142-70000	**$ (1,110,000)**	**$ (1,100,000)**	**$ (500,000)**	**$ (500,000)**	
	Estimated Ending Fund Balance 6/30 - Spendable	**$ 72**	**$ 10,000**	**$ 72**	**$ 72**	**Grants 100%**
	Total Salary Expense	$ 2,158,365	$ 2,319,710	$ 2,295,063	$ 1,965,640	58.72%
	Total Benefit Expense	664,795	700,310	807,667	811,391	24.24%
	Total Contract Expense	216,127	22,086	278,177	56,300	1.68%
	Total Supply Expense	339,674	90,016	143,890	93,517	2.79%
	Total Other Expense	292,454	122,018	1,400,099	267,231	7.98%
	Total Capital Expense	865,532	72,153	193,574	153,333	4.58%
	Total School Federal Projects Appropriations	**$ 4,536,947**	**$ 3,326,293**	**$ 5,118,469**	**$ 3,347,411**	**100.00%**

Account No.	Account Description	2024-2025 Actual	2025-2026 Original	2025-2026 Amended	2026-2027 Proposed	FURTHER EXPLANANTION
Fund # 143						
Estimated Revenues						
43500 Education Charges for Current Services						
43521	Lunch Payments - Children	$ 19,363	$ 25,000	$ 25,000	$ 20,000	
43522	Lunch Payments - Adults	28,187	32,107	32,107	26,000	
43525	A La Carte Sales	238,340	250,000	250,000	250,000	
	Total Education Charges for Current Services	**$ 285,890**	**$ 307,107**	**$ 307,107**	**$ 296,000**	
44000 Other Local Revenues						
44100 Recurring Items						
44110	Investment Income	$ 107,408	$ 43,784	$ 43,784	$ 43,784	
44165	Rebates	834	-	-	-	
44170	Miscellaneous Refunds	-	-	-	-	
	Total Other Local Revenues	**$ 108,242**	**$ 43,784**	**$ 43,784**	**$ 43,784**	
46000 State of Tennessee						
46500 State Education Funds						
46520	School Food Service	$ 26,812	$ -	$ -	$ -	
	Total State of Tennessee	**$ 26,812**	**$ -**	**$ -**	**$ -**	
47000 Federal Government						
47100 Federal Through State						
47111	USDA School Lunch Program	$1,899,957	$2,016,543	$2,016,543	$2,294,000	
47112	USDA - Commodities	270,438	270,712	270,712	281,493	
47113	USDA - Breakfast	754,495	1,437,263	1,437,263	1,700,000	
47114	USDA - Other (FFV & Other Grants)	124,273	14,853	14,853	28,000	
	Total Federal Government	**$ 3,049,163**	**$ 3,739,371**	**$ 3,739,371**	**$ 4,303,493**	
	Total Estimated Revenue & Other Sources	**$ 3,470,107**	**$ 4,090,263**	**$ 4,090,263**	**$ 4,643,277**	
Estimated Expenditures						
73100	**Food Service Expenditures**					
105	Supervisor/Director	$ 77,959	$ 82,889	$ 82,889	$ 86,464	1 Employee
162	Clerical Personnel	39,533	50,284	50,284	54,142	1 Employee
165	Cafeteria Personnel	1,212,693	1,493,307	1,493,307	1,382,812	
188	Bonus Payments (Perfect Attend Incent)	250	275	275	260	
189	Other Salaries & Wages (Subs)	14,190	23,000	23,000	22,000	
196	In-Service Training (Perfect Attend Incent)	4,944	5,600	5,600	6,150	
	Total Salary Expense	**$ 1,349,569**	**$ 1,655,355**	**$ 1,655,355**	**$ 1,551,828**	
201	Social Security	77,795	97,900	97,900	96,213	6.2% of Gross Salary
204	Pensions	82,975	123,000	123,000	137,226	
206	Life Insurance	1,808	2,485	2,485	2,485	
207	Medical Insurance	255,498	318,006	318,006	318,006	
212	Employer Medicare Liability	19,051	22,900	22,900	22,502	1.45% of Gross Salary
	Total Benefit Expense	**$ 437,127**	**$ 564,291**	**$ 564,291**	**$ 576,431**	
336	Maintenance & Repair Services - Equipment	3,942	22,000	22,000	20,000	
355	Travel	134	350	350	250	
359	Disposal Fees	31,471	42,000	42,000	35,000	
399	Other Contracted Services	25,979	32,000	32,000	32,000	
	Total Contract Expense	**$ 61,526**	**$ 96,350**	**$ 96,350**	**$ 87,250**	
422	Food Supplies	1,732,673	1,800,000	1,800,000	2,000,000	
425	Gasoline	990	1,200	1,200	1,200	
435	Office Supplies	800	850	850	1,000	
469	USDA - Commodities	270,438	270,712	270,712	281,493	
499	Other Supplies & Materials	2,230	8,000	8,000	8,000	
	Total Supply Expense	**$ 2,007,131**	**$ 2,080,762**	**$ 2,080,762**	**$ 2,291,693**	

Fund # 143						
Account No.	**Account Description**	**2024-2025** Actual	**2025-2026** Original	**2025-2026** Amended	**2026-2027** Proposed	**FURTHER EXPLANANTION**
524	In-Service/Staff Development	23,100	32,000	35,000	32,000	
599	Other Charges	6,522	11,000	11,000	11,000	
	Total Other Expense	**$ 29,622**	**$ 43,000**	**$ 46,000**	**$ 43,000**	
710	Food Service Equipment	51,735	360,000	357,000	500,000	
	Total Capital Expense	**$ 51,735**	**$ 360,000**	**$ 357,000**	**$ 500,000**	
	Total Expenditures Food Services	**$ 3,936,710**	**$ 4,799,758**	**$ 4,799,758**	**$ 5,050,202**	
	Excess of Estimated Revenues Over (Under) Estimated Expenditures	**$ (466,603)**	**$ (709,495)**	**$ (709,495)**	**$ (406,925)**	
	Estimated Beginning Fund Balance 7/1	**$ 5,677,603**	**$ 5,718,048**	**$ 5,211,000**	**$ 4,501,505**	
	Adjustment for Encumbrances	**$ -**	**$ -**	**$ -**	**$ -**	
	Adjustment for Reserves					
	Estimated Ending Fund Balance 6/30	**$ 5,211,000**	**$ 5,008,553**	**$ 4,501,505**	**$ 4,094,579**	**Fund Balance Policy 5% = $252,000**
	Total Salary Expense	$ 1,349,569	$ 1,655,355	$ 1,655,355	$ 1,551,828	30.73%
	Total Benefit Expense	437,127	564,291	564,291	576,431	11.41%
	Total Contract Expense	61,526	96,350	96,350	87,250	1.73%
	Total Supply Expense	2,007,131	2,080,762	2,080,762	2,291,693	45.38%
	Total Other Expense	29,622	43,000	46,000	43,000	0.85%
	Total Capital Expense	51,735	360,000	357,000	500,000	9.90%
	Total School Cafeteria Appropriations	**$ 3,936,710**	**$ 4,799,758**	**$ 4,799,758**	**$ 5,050,202**	**100.00%**

Franklin County, TN						FY 2026-2027 BUDGET
General Debt Service Fund # 151						
Fund #151						
Account No.	Account Description	2025-2026 Actual	2025-2026 Amended	2025-2026 Estimated	2026-2027 Proposed	
ESTIMATED REVENUES						
40000	**LOCAL TAXES**					
40100	**County Property Taxes**					
40110	Current Property Taxes	$ 939,362	$ 977,360	$ 977,360	$ 984,358	**Represents $0.0571**
40120	Trustee's Collection - Prior Year	32,979	22,800	22,800	35,000	
40125	Trustee's Collection - Bankruptcy	89	100	100	100	
40130	Clerk & Master Collections - Prior Year	20,884	15,000	15,000	35,000	
40140	Interest and Penalty	5,911	15,000	15,000	8,000	
40161	Payments in Lieu of Taxes - TVA	292	500	500	500	
40162	Payments in Lieu of Taxes - Local Utilities	3,035	3,050	3,050	6,500	
40163	Payments in Lieu of Taxes - Others	1,276,364	1,191,760	1,191,760	1,276,500	Nissan In Lieu of Tax for Education
40200	**COUNTY LOCAL OPTION TAXES**					
40210	Local Option Sales Tax	1,973,575	2,110,000	2,110,000	2,100,000	For Education
40250	Litigation Tax -- General	70,425	82,000	82,000	67,000	
40300	**STATUTORY LOCAL TAXES**					
40320	Bank Excise Tax	6,488	5,587	5,587	7,000	
	TOTAL LOCAL TAXES	**$ 4,329,404**	**$ 4,423,157**	**$ 4,423,157**	**$ 4,519,958**	
41000	**LICENSES AND PERMITS**					
41140	Cable TV Franchise	3,792	8,000	3,900	8,000	
	TOTAL LICENSES AND PERMITS	**$ 3,792**	**$ 8,000**	**$ 3,900**	**$ 8,000**	
44000	**OTHER LOCAL REVENUES**					
44100	**Recurring Items**					
44110	Investment Income	$ 2,013,286	$ 1,900,000	$ 1,900,000	$ 1,900,000	Trustee Investments
	TOTAL OTHER LOCAL REVENUES	**$ 2,013,286**	**$ 1,900,000**	**$ 1,900,000**	**$ 1,900,000**	
48000	**OTHER GOVERNMENTS & CITIZENS**					
48100	**OTHER GOVERNMENTS**					
48130	Contributions	$ 186,108	$ 186,108	$ 186,108	$ 185,520	School Fund for EESI Project
		$ 186,108	**$ 186,108**	**$ 186,108**	**$ 185,520**	
	TOTAL ESTIMATED REVENUES	**$ 6,532,590**	**$ 6,517,265**	**$ 6,513,165**	**$ 6,613,478**	
ESTIMATED OTHER SOURCES						
49800	Transfers In	$ 125,000	$ 135,000	$ 135,000	$ 200,000	Jail Courthouse Fund $200K
	Total Estimated Other Sources	**$ 125,000**	**$ 135,000**	**$ 135,000**	**$ 200,000**	
	TOTAL ESTIMATED REVENUE & OTHER SOURCES	**$ 6,657,590**	**$ 6,652,265**	**$ 6,648,165**	**$ 6,813,478**	
ESTIMATED EXPENDITURES						
82100	**Principal on Debt**					
82110	**General Government**					
601	Principal on Bonds	$ 1,220,000	$ 1,285,000	$ 1,285,000	$ 1,335,000	Jail, Jud Ctr 2017 & TRANE 2023
602	Principal on Notes	160,000	195,000	195,000	210,000	Jail 2019 & Fiber 2025
612	Principal on Other Loans					
82120	**Highways & Streets**					
602	Principal on Notes	$ -	$ -	$ -	$ -	
82130	**Education**					
601	Principal on Bonds	$ 1,470,000	$ 1,540,000	$ 1,540,000	$ 1,620,000	School 2019 Middle Schools
612	Principal on Other Loans	166,084	174,876	174,876	175,752	School State EESI Trane 2023
	Total Principal on Debt 82110	**$ 3,016,084**	**$ 3,194,876**	**$ 3,194,876**	**$ 3,340,752**	
82200	**Interest on Debt**					
82210	**General Government**					
603	Interest on Bonds	$ 576,556	$ 515,558	$ 515,558	$ 457,957	Jail, Jud Ctr 2017 & TRANE 2023
604	Interest on Notes	36,479	53,806	53,806	45,508	Jail 2019 & Fiber 2025
82220	**Highways & Streets**					
604	Interest on Notes	$ -	$ -	$ -	$ -	
82230	**Education**					
603	Interest on Bonds	$ 1,486,769	$ 1,413,271	$ 1,413,271	$ 1,336,270	School 2019 Middle Schools
613	Interest on Other Loans	20,024	11,233	11,233	10,357	EESI Trane
	Total Interest on Debt 82200	**$ 2,119,828**	**$ 1,993,868**	**$ 1,993,868**	**$ 1,850,092**	
82300	**Other Debt Service**					
82310	**General Government**					
510	Trustee's Commission	$ 73,407	$ 90,000	$ 90,000	$ 100,000	
	Total Other Expense	**$ 73,407**	**$ 90,000**	**$ 90,000**	**$ 100,000**	
606	Other Debt Issuance Charges	6,000	3,000	3,000	3,000	
699	Other Debt Service	1,300	1,300	1,300	1,300	
	Total Debt Expense	**$ 7,300**	**$ 4,300**	**$ 4,300**	**$ 4,300**	

Fund #151						
Account No.	Account Description	2025-2026 Actual	2025-2026 Amended	2025-2026 Estimated	2026-2027 Proposed	
82330	**Education**					
699	Other Debt Service	$ 450	$ 900	$ 900	$ 900	
	Total Debt Expense	**$ 450**	**$ 900**	**$ 900**	**$ 900**	
	Total Other Debt Service 82300	**$ 81,157**	**$ 95,200**	**$ 95,200**	**$ 105,200**	
						-
	TOTAL Expenditures Debt Service	**$ 5,217,069**	**$ 5,283,944**	**$ 5,283,944**	**$ 5,296,044**	
	TOTAL ESTIMATED EXPENDITURES & OTHER SOURCES	**$ 5,217,069**	**$ 5,283,944**	**$ 5,283,944**	**$ 5,296,044**	
	Excess of estimated revenues over (under) estimated expenditures	**$ 1,440,521**	**$ 1,368,321**	**$ 1,364,221**	**$ 1,517,434**	
	ESTIMATED FUND BALANCE JULY 1	**$ 6,279,280**	**$ 7,719,801**	**$ 7,719,801**	**$ 9,084,022**	**Est. Cash Balance 6/30/26 $8,715,000**
						Fund Balance Policy 1st 6 mos. Princ/Int
	Adjustment for Encumbrances					**Fund Balance Policy = $1,010,000**
						Fund Balance Ideal 1 & 1/2 Next Yr. Princ/Int
	ESTIMATED ENDING FUND BALANCE JUNE 30	**$ 7,719,801**	**$ 9,088,122**	**$ 9,084,022**	**$ 10,601,456**	**Fund Balance Ideal = $2.8M**
	Total Other Expense	$ 73,407	$ 90,000	$ 90,000	$ 100,000	1.89%
	Total Debt Expense	5,143,662	5,193,944	5,193,944	5,196,044	98.11%
	Total Other Uses	-	-	-	-	0.00%
	Total Debt Service Appropriations	**$ 5,217,069**	**$ 5,283,944**	**$ 5,283,944**	**$ 5,296,044**	**100.00%**

Inter-fund Transfers from Fiscal Year 2027

Annual Transfers

The 115 Library, 116 Solid Waste, & 131 Highway Fund, transfer annually to the 101 County General Fund for consolidated financial software. The 141 School General Fund also contributes annually for the same purpose.

The 112 Courthouse Jail Maintenance Fund transfers annually the court fees it receives for debt service applicable to the Judicial Center & Jail Facilities.

The 141 School General Fund transfers annually to the 151 Debt Service Fund for the State ESSI Loan Principal and Interest reimbursement. This is paid monthly formt he 151 Debt Service Fund

Attachment I-2

Cash Flow Statement - Franklin County FY 2027

County General Fund 101	Jul	Aug	Sept	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Total
Cash Receipts	$ 1,133,499	$ 776,414	$ 1,700,249	$ 3,154,798	$ 1,955,778	$ 6,945,141	$ 3,256,354	$ 7,161,358	$ 1,752,665	$ 1,828,014	$ 1,716,629	$ 1,379,200	$ 32,760,099
Loan Proceeds													-
Transfers In (Operational & Debt)	-									14,206			14,206
Total Cash Inflows	1,133,499	776,414	1,700,249	3,154,798	1,955,778	6,945,141	3,256,354	7,161,358	1,752,665	1,842,220	1,716,629	1,379,200	32,774,305
Beg Cash Balance	20,830,000	18,428,356	16,693,135	15,763,910	16,168,029	15,612,171	20,045,677	20,312,309	24,962,031	23,485,932	22,338,430	21,186,542	20,830,000
Available Cash	21,963,499	19,204,770	18,393,384	18,918,708	18,123,807	22,557,312	23,302,031	27,473,667	26,714,696	25,328,151	24,055,059	22,565,742	53,604,305
Cash Payments	3,535,144	2,511,635	2,629,474	2,750,679	2,511,635	2,511,635	2,989,722	2,511,635	3,228,765	2,989,722	2,868,517	2,629,474	33,668,036
Debt Service						-						-	-
Transfers Out (PILOT, etc.)	-			-				-				-	-
Total Cash Outflows	3,535,144	2,511,635	2,629,474	2,750,679	2,511,635	2,511,635	2,989,722	2,511,635	3,228,765	2,989,722	2,868,517	2,629,474	33,668,036
End Balance	18,428,356	16,693,135	15,763,910	16,168,029	15,612,171	20,045,677	20,312,309	24,962,031	23,485,932	22,338,430	21,186,542	19,936,269	19,936,269
Cash Inflows/Outflows	$ (2,401,644)	$ (1,735,221)	$ (929,224)	$ 404,119	$ (555,858)	$ 4,433,505	$ 266,632	$ 4,649,722	$ (1,476,099)	$ (1,147,502)	$ (1,151,887)	$ (1,250,274)	$ (893,731)

Courthouse/Jail Maintenance Fund 112	Jul	Aug	Sept	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Total
Cash Receipts	$ 11,204	$ 14,520	$ 14,141	$ 15,494	$ 13,349	$ 15,527	$ 14,537	$ 12,309	$ 13,448	$ 13,613	$ 13,448	$ 13,415	$ 165,000
Loan Proceeds													-
Transfers In (Operational & Debt)	-												-
Total Cash Inflows	11,204	14,520	14,141	15,494	13,349	15,527	14,537	12,309	13,448	13,613	13,448	13,415	165,000
Beg Cash Balance	76,280	87,344	101,699	115,679	131,003	144,201	159,558	173,934	186,093	199,401	212,863	26,166	76,280
Available Cash	87,484	101,864	115,839	131,173	144,351	159,728	174,094	186,243	199,541	213,013	226,311	39,580	241,280
Cash Payments	140	165	160	170	150	170	160	150	140	150	145	150	1,850
Debt Service													-
Transfers Out (PILOT, etc.)	-										200,000		200,000
Total Cash Outflows	140	165	160	170	150	170	160	150	140	150	200,145	150	201,850
End Balance	87,344	101,699	115,679	131,003	144,201	159,558	173,934	186,093	199,401	212,863	26,166	39,430	39,430
Cash Inflows/Outflows	$ 11,064	$ 14,355	$ 13,981	$ 15,324	$ 13,199	$ 15,357	$ 14,377	$ 12,159	$ 13,308	$ 13,463	$ (186,698)	$ 13,265	$ (36,850)

Library Fund 115	Jul	Aug	Sept	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Total
Cash Receipts	$ 6,996	$ 5,870	$ 38,836	$ 42,571	$ 33,500	$ 178,052	$ 53,777	$ 170,759	$ 36,109	$ 10,198	$ 7,649	$ 8,597	$ 592,915
Loan Proceeds													-
Transfers In (Operational & Debt)	-												-
Total Cash Inflows	6,996	5,870	38,836	42,571	33,500	178,052	53,777	170,759	36,109	10,198	7,649	8,597	592,915
Beg Cash Balance	215,900	147,670	98,238	94,352	90,434	79,679	213,477	208,632	335,137	276,542	239,486	202,880	215,900
Available Cash	222,896	153,540	137,074	136,923	123,934	257,732	267,254	379,391	371,245	286,740	247,134	211,477	808,815
Cash Payments	75,226	55,302	42,722	46,490	44,254	44,254	58,623	44,254	94,703	44,254	44,254	44,254	638,592
Debt Service													-
Transfers Out (PILOT, etc.)										3,000			3,000
Total Cash Outflows	75,226	55,302	42,722	46,490	44,254	44,254	58,623	44,254	94,703	47,254	44,254	44,254	641,592
End Balance	147,670	98,238	94,352	90,434	79,679	213,477	208,632	335,137	276,542	239,486	202,880	167,223	167,223
Cash Inflows/Outflows	$ (68,230)	$ (49,432)	$ (3,886)	$ (3,918)	$ (10,755)	$ 133,798	$ (4,845)	$ 126,505	$ (58,595)	$ (37,056)	$ (36,606)	$ (35,657)	$ (48,677)

Attachment I-2

Cash Flow Statement - Franklin County FY 2027

Solid Waste Fund 116	Jul	Aug	Sept	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Total
Cash Receipts	$ 79,069	$ 104,312	$ 206,025	$ 264,306	$ 200,086	$ 1,072,444	$ 365,277	$ 1,025,671	$ 197,858	$ 78,698	$ 57,910	$ 60,508	$ 3,712,164
Loan Proceeds													-
Transfers In (Operational & Debt)	-	-											-
Total Cash Inflows	79,069	104,312	206,025	264,306	200,086	1,072,444	365,277	1,025,671	197,858	78,698	57,910	60,508	3,712,164
Beg Cash Balance	2,960,000	2,728,830	2,501,393	2,482,850	2,527,692	1,965,485	2,825,391	2,826,110	3,627,212	3,568,057	3,375,366	3,208,707	2,960,000
Available Cash	3,039,069	2,833,141	2,707,418	2,747,156	2,727,777	3,037,929	3,190,668	3,851,781	3,825,071	3,646,755	3,433,275	3,269,215	6,672,164
Cash Payments	310,239	331,748	224,568	219,464	762,292	212,538	364,559	224,568	257,014	267,586	224,568	246,442	3,645,587
Debt Service													-
Transfers Out (PILOT, etc.)									-	3,803			3,803
Total Cash Outflows	310,239	331,748	224,568	219,464	762,292	212,538	364,559	224,568	257,014	271,389	224,568	246,442	3,649,390
End Balance	2,728,830	2,501,393	2,482,850	2,527,692	1,965,485	2,825,391	2,826,110	3,627,212	3,568,057	3,375,366	3,208,707	3,022,774	3,022,774
Cash Inflows/Outflows	$ (231,170)	$ (227,437)	$ (18,543)	$ 44,842	$ (562,207)	$ 859,906	$ 718	$ 801,103	$ (59,156)	$ (192,691)	$ (166,658)	$ (185,933)	$ 62,774

Local Purpose Fund 120	Jul	Aug	Sept	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Total
Cash Receipts	$ 88,314	$ 77,887	$ 83,055	$ 94,026	$ 55,128	$ 134,012	$ 55,944	$ 87,407	$ 50,051	$ 53,406	$ 59,299	$ 68,185	$ 906,715
Loan Proceeds													-
Transfers In (Operational & Debt)	-												-
Total Cash Inflows	88,314	77,887	83,055	94,026	55,128	134,012	55,944	87,407	50,051	53,406	59,299	68,185	906,715
Beg Cash Balance	1,504,000	1,590,244	1,666,337	1,747,322	1,673,402	1,648,215	1,699,151	1,587,425	1,058,663	1,022,739	990,309	1,048,228	1,504,000
Available Cash	1,592,314	1,668,131	1,749,392	1,841,348	1,728,531	1,782,227	1,755,095	1,674,833	1,108,713	1,076,145	1,049,608	1,116,413	2,410,715
Cash Payments	2,070	1,794	2,070	167,946	80,316	83,076	167,670	616,170	85,974	85,836	1,380	85,698	1,380,000
Debt Service													-
Transfers Out (PILOT, etc.)													-
Total Cash Outflows	2,070	1,794	2,070	167,946	80,316	83,076	167,670	616,170	85,974	85,836	1,380	85,698	1,380,000
End Balance	1,590,244	1,666,337	1,747,322	1,673,402	1,648,215	1,699,151	1,587,425	1,058,663	1,022,739	990,309	1,048,228	1,030,715	1,030,715
Cash Inflows/Outflows	$ 86,244	$ 76,093	$ 80,985	$ (73,920)	$ (25,188)	$ 50,936	$ (111,726)	$ (528,763)	$ (35,923)	$ (32,430)	$ 57,919	$ (17,513)	$ (473,285)

Drug Control Fund 122	Jul	Aug	Sept	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Total
Cash Receipts	$ 564	$ 1,062	$ 16,930	$ 2,829	$ 7,270	$ 1,556	$ 70	$ 1,062	$ 6,016	$ 1,272	$ 7,079	$ 890	$ 46,600
Loan Proceeds													-
Transfers In (Operational & Debt)	-												-
Total Cash Inflows	564	1,062	16,930	2,829	7,270	1,556	70	1,062	6,016	1,272	7,079	890	46,600
Beg Cash Balance	155,000	153,942	154,136	164,172	145,912	150,746	151,082	141,092	139,702	143,283	142,791	147,032	155,000
Available Cash	155,564	155,005	171,066	167,001	153,182	152,303	151,152	142,154	145,718	144,555	149,869	147,922	201,600
Cash Payments	1,622	869	6,894	21,088	2,435	1,220	10,060	2,452	2,435	1,765	2,837	1,297	54,975
Debt Service													-
Transfers Out (PILOT, etc.)													-
Total Cash Outflows	1,622	869	6,894	21,088	2,435	1,220	10,060	2,452	2,435	1,765	2,837	1,297	54,975
End Balance	153,942	154,136	164,172	145,912	150,746	151,082	141,092	139,702	143,283	142,791	147,032	146,625	146,625
Cash Inflows/Outflows	$ (1,058)	$ 194	$ 10,036	$ (18,260)	$ 4,834	$ 336	$ (9,991)	$ (1,389)	$ 3,581	$ (493)	$ 4,242	$ (407)	$ (8,375)

Attachment I-2
Cash Flow Statement - Franklin County FY 2027

Highway Fund 131	Jul	Aug	Sept	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Total
Cash Receipts	$ 1,943,822	$ 221,307	$ 275,379	$ 333,911	$ 505,048	$ 559,120	$ 350,635	$ 539,052	$ 221,307	$ 225,209	$ 200,124	$ 199,566	$ 5,574,481
Loan Proceeds													-
Transfers In (Operational & Debt)	-			-			-			-			-
Total Cash Inflows	1,943,822	221,307	275,379	333,911	505,048	559,120	350,635	539,052	221,307	225,209	200,124	199,566	5,574,481
Beg Cash Balance	3,451,000	4,731,687	4,192,039	4,122,348	4,232,414	4,180,471	4,407,724	4,534,513	4,867,123	4,640,139	4,552,812	4,394,063	3,451,000
Available Cash	5,394,822	4,952,994	4,467,418	4,456,259	4,737,462	4,739,591	4,758,358	5,073,565	5,088,430	4,865,348	4,752,936	4,593,629	9,025,481
Cash Payments	663,135	760,955	345,070	223,846	555,713	331,868	223,846	206,442	448,291	268,855	358,873	1,614,328	6,001,220
Debt Service					1,278		-			36,278			37,556
Transfers Out (PILOT, etc.)										7,403			7,403
Total Cash Outflows	663,135	760,955	345,070	223,846	556,991	331,868	223,846	206,442	448,291	312,536	358,873	1,614,328	6,046,180
End Balance	4,731,687	4,192,039	4,122,348	4,232,414	4,180,471	4,407,724	4,534,513	4,867,123	4,640,139	4,552,812	4,394,063	2,979,301	2,979,301
Cash Inflows/Outflows	$ 1,280,687	$ (539,648)	$ (69,691)	$ 110,066	$ (51,943)	$ 227,253	$ 126,789	$ 332,610	$ (226,984)	$ (87,327)	$ (158,749)	$ (1,414,762)	$ (471,699)

School General Fund 141	Jul	Aug	Sept	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Total
Cash Receipts	$ 3,491,414	$ 4,688,953	$ 4,840,753	$ 4,688,953	$ 4,688,953	$ 7,781,188	$ 4,986,932	$ 7,084,029	$ 4,289,773	$ 3,991,794	$ 1,894,697	$ 3,795,016	$ 56,222,456
Loan Proceeds													-
Transfers In (Operational & Debt)	-												-
Total Cash Inflows	3,491,414	4,688,953	4,840,753	4,688,953	4,688,953	7,781,188	4,986,932	7,084,029	4,289,773	3,991,794	1,894,697	3,795,016	56,222,456
Beg Cash Balance	16,780,000	17,164,520	20,303,007	21,005,209	20,726,708	20,650,960	23,774,787	24,104,358	26,423,687	25,847,383	24,888,956	21,607,483	16,780,000
Available Cash	20,271,414	21,853,472	25,143,760	25,694,162	25,415,661	28,432,148	28,761,719	31,188,387	30,713,460	29,839,177	26,783,653	25,402,499	73,002,456
Cash Payments	3,106,895	1,550,466	4,138,551	4,967,454	4,764,701	4,657,361	4,657,361	4,764,701	4,866,077	4,764,701	5,176,170	12,218,863	59,633,300
Debt Service	-	-	-	-	-	-	-	-	-	185,520	-	-	185,520
Transfers Out (PILOT, etc.)	-												-
Total Cash Outflows	3,106,895	1,550,466	4,138,551	4,967,454	4,764,701	4,657,361	4,657,361	4,764,701	4,866,077	4,950,221	5,176,170	12,218,863	59,818,820
End Balance	17,164,520	20,303,007	21,005,209	20,726,708	20,650,960	23,774,787	24,104,358	26,423,687	25,847,383	24,888,956	21,607,483	13,183,636	13,183,636
Cash Inflows/Outflows	$ 384,520	$ 3,138,487	$ 702,202	$ (278,501)	$ (75,748)	$ 3,123,827	$ 329,571	$ 2,319,329	$ (576,304)	$ (958,426)	$ (3,281,474)	$ (8,423,847)	$ (3,596,364)

School Federal Projects Fund 142	Jul	Aug	Sept	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Total
Cash Receipts	$ 427,799	$ 201,179	$ 427,799	$ 392,317	$ 251,725	$ 499,434	$ 40,169	$ 201,179	$ 226,285	$ 226,285	$ 226,285	$ 226,954	$ 3,347,411
Loan Proceeds													-
Transfers In (Operational & Debt)	-												-
Total Cash Inflows	427,799	201,179	427,799	392,317	251,725	499,434	40,169	201,179	226,285	226,285	226,285	226,954	3,347,411
Beg Cash Balance	977,000	1,288,979	1,062,359	1,148,053	1,137,676	1,188,222	1,536,687	1,303,707	1,202,950	1,177,510	1,101,858	1,026,207	977,000
Available Cash	1,404,799	1,490,158	1,490,158	1,540,369	1,389,401	1,687,655	1,576,856	1,504,887	1,429,235	1,403,795	1,328,143	1,253,161	4,324,411
Cash Payments	115,820	427,799	342,105	402,694	201,179	150,968	273,149	301,936	251,725	301,936	301,936	276,161	3,347,411
Debt Service													-
Transfers Out (PILOT, etc.)													-
Total Cash Outflows	115,820	427,799	342,105	402,694	201,179	150,968	273,149	301,936	251,725	301,936	301,936	276,161	3,347,411
End Balance	1,288,979	1,062,359	1,148,053	1,137,676	1,188,222	1,536,687	1,303,707	1,202,950	1,177,510	1,101,858	1,026,207	977,000	977,000
Cash Inflows/Outflows	$ 311,979	$ (226,620)	$ 85,694	$ (10,377)	$ 50,546	$ 348,466	$ (232,980)	$ (100,757)	$ (25,440)	$ (75,651)	$ (75,651)	$ (49,207)	$ 0

Attachment I-2
Cash Flow Statement - Franklin County FY 2027

School Cafeteria Fund 143	Jul	Aug	Sept	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Total
Cash Receipts	$ 96,580	$ 56,648	$ 56,648	$ 964,873	$ 170,408	$ 851,577	$ 363,104	$ 482,436	$ 170,408	$ 670,025	$ 442,504	$ 318,064	$ 4,643,277
Loan Proceeds													-
Transfers In (Operational & Debt)	-												-
Total Cash Inflows	96,580	56,648	56,648	964,873	170,408	851,577	363,104	482,436	170,408	670,025	442,504	318,064	4,643,277
Beg Cash Balance	4,360,000	4,372,242	4,276,374	3,806,791	4,271,693	3,995,159	4,373,027	4,262,422	4,281,755	3,978,454	4,296,480	4,055,187	4,360,000
Available Cash	4,456,580	4,428,890	4,333,022	4,771,663	4,442,102	4,846,736	4,736,131	4,744,859	4,452,163	4,648,479	4,738,984	4,373,251	9,003,277
Cash Payments	84,338	152,516	526,231	499,970	446,943	473,709	473,709	463,104	473,709	351,999	683,797	420,177	5,050,202
Debt Service													-
Transfers Out (PILOT, etc.)													-
Total Cash Outflows	84,338	152,516	526,231	499,970	446,943	473,709	473,709	463,104	473,709	351,999	683,797	420,177	5,050,202
End Balance	4,372,242	4,276,374	3,806,791	4,271,693	3,995,159	4,373,027	4,262,422	4,281,755	3,978,454	4,296,480	4,055,187	3,953,075	3,953,075
Cash Inflows/Outflows	$ 12,242	$ (95,868)	$ (469,583)	$ 464,903	$ (276,535)	$ 377,868	$ (110,605)	$ 19,333	$ (303,301)	$ 318,026	$ (241,293)	$ (102,112)	$ (406,925)

General Debt Service Fund 151	Jul	Aug	Sept	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Total
Cash Receipts	$ 373,661	$ 343,901	$ 343,901	$ 368,371	$ 353,821	$ 1,866,985	$ 451,701	$ 663,332	$ 570,082	$ 491,381	$ 423,263	$ 363,080	$ 6,613,478
Loan Proceeds													-
Transfers In (Operational & Debt)	-	-							-	-	200,000		200,000
Total Cash Inflows	373,661	343,901	343,901	368,371	353,821	1,866,985	451,701	663,332	570,082	491,381	623,263	363,080	6,813,478
Beg Cash Balance	7,238,000	7,575,152	7,900,044	8,224,936	7,814,738	7,984,244	9,801,229	10,226,420	10,862,530	11,415,103	9,341,916	8,409,859	7,238,000
Available Cash	7,611,661	7,919,053	8,243,945	8,593,307	8,168,559	9,851,229	10,252,929	10,889,752	11,432,612	11,906,484	9,965,178	8,772,939	14,051,478
Cash Payments	21,000	3,500	3,500	6,000	6,000	34,491	11,000	11,713	2,000	2,000	2,000	1,996	105,200
Debt Service	15,509	15,509	15,509	772,569	178,315	15,509	15,509	15,509	15,509	2,562,569	1,553,319	15,509	5,190,844
Transfers Out (PILOT, etc.)	-												-
Total Cash Outflows	36,509	19,009	19,009	778,569	184,315	50,000	26,509	27,222	17,509	2,564,569	1,555,319	17,505	5,296,044
End Balance	7,575,152	7,900,044	8,224,936	7,814,738	7,984,244	9,801,229	10,226,420	10,862,530	11,415,103	9,341,916	8,409,859	8,755,434	8,755,434
Cash Inflows/Outflows	$ 337,152	$ 324,892	$ 324,892	$ (410,198)	$ 169,506	$ 1,816,985	$ 425,192	$ 636,110	$ 552,573	$ (2,073,187)	$ (932,057)	$ 345,575	$ 1,517,434

Other Capital Projects Fund 178	Jul	Aug	Sept	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Total
Cash Receipts	$ 1,200	$ 600	$ 600	$ 600	$ 350	$ 350	$ 200	$ -	$ -	$ -	$ -	$ -	$ 3,900
Loan Proceeds	-		-										-
Transfers In (Operational & Debt)	-												-
Total Cash Inflows	1,200	600	600	600	350	350	200	-	-	-	-	-	3,900
Beg Cash Balance	207,660	133,860	134,460	75,060	75,660	76,010	22,360	22,560	22,560	22,560	22,560	22,560	207,660
Available Cash	208,860	134,460	135,060	75,660	76,010	76,360	22,560	22,560	22,560	22,560	22,560	22,560	211,560
Cash Payments	75,000	-	60,000	-	-	54,000	-	-	-	-	-	-	189,000
Debt Service													-
Transfers Out (PILOT, etc.)			-										-
Total Cash Outflows	75,000	-	60,000	-	-	54,000	-	-	-	-	-	-	189,000
End Balance	133,860	134,460	75,060	75,660	76,010	22,360	22,560	22,560	22,560	22,560	22,560	22,560	22,560
Cash Inflows/Outflows	$ (73,800)	$ 600	$ (59,400)	$ 600	$ 350	$ (53,650)	$ 200	$ -	$ -	$ -	$ -	$ -	$ (185,100)

Franklin County Government
Capital Improvements Program Status
Fiscal Year 2027

Franklin County Solid Waste Fund Project

Project Title: Paving Solid Waste Convenience Center

Project Description: Paving of a convenience centers

Project Begin Date: 1-Jul-26

Project End Date: 30-Jun-27

Initial Loan Specifications: n/a - will be budgeted in Solid Waste and County budget as needed

Expenditure Status: The County Mayor and Solid Waste Director are going to work on paving the county owned sites of convenience centers and the transfer station. They intend to take at least one site per year possibly more as funds are available.

Franklin County General Fund Capital Project

Project Title: County General Fund - Proposed Animal Control Facility

Project Description: Construct of a new Animal Control Facility

Project Begin Date: 1-Jul-23

Completion Date: 30-Jun-27

Initial Loan Specifications: n/a $500,000 Contributed from a private citizen and the Commission is matching with $1,000,000

Expenditure Status: An Engineering firm Prepared a Preliminary Estimate and Concept. Budget is in Designated. Begia Spring 2026.

Franklin County Education General Capital Project

Project Title: Technology upgrades

Project Description: Upgrades to technology focusing on the areas of school safety. Updating camera, access points etc.

Project Begin Date: 1-Oct-24

Completion Date:

Initial Loan Specifications: n/a paid for with COPS SVVP 2024 & 2025 Grants will fund the project

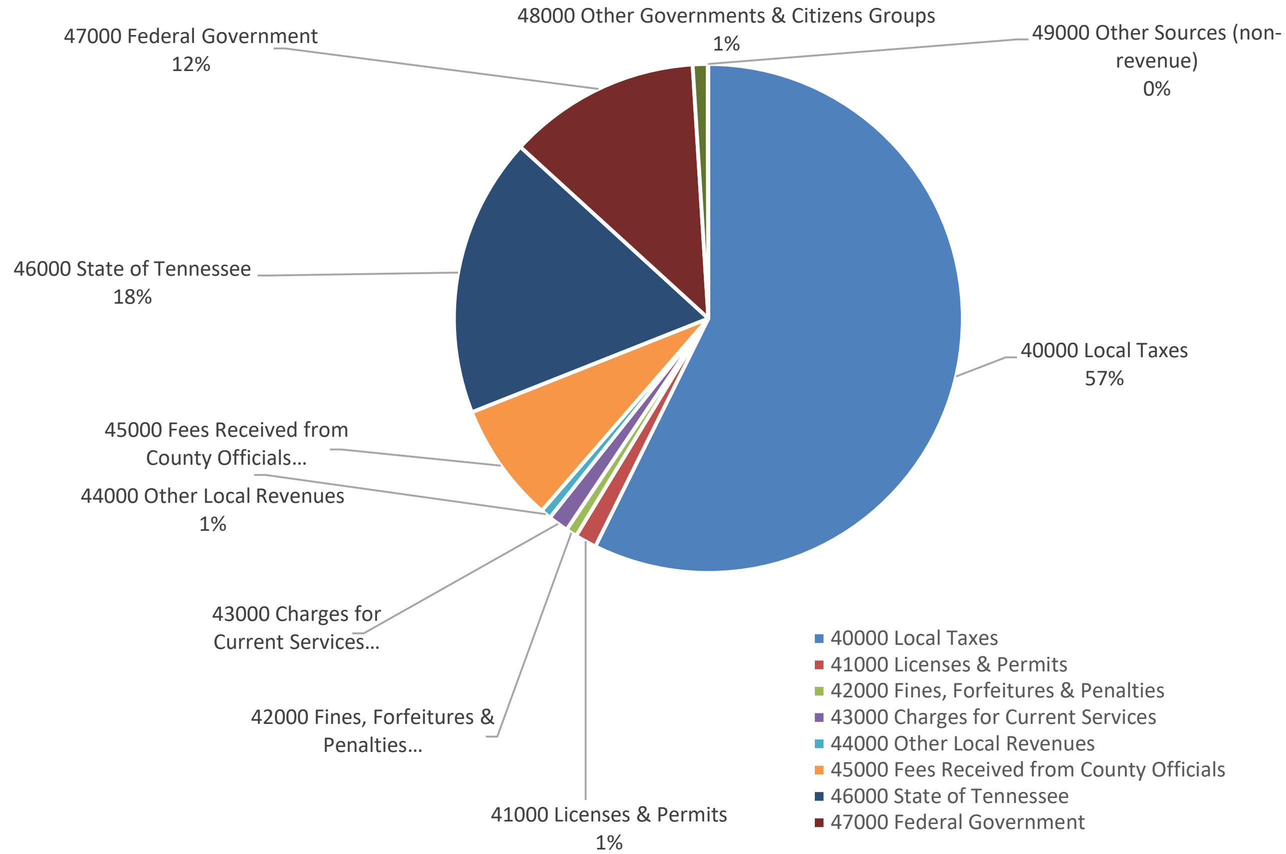
Expenditure Status: In Process

Franklin County Government
Capital Improvements Program Status
Fiscal Year 2027

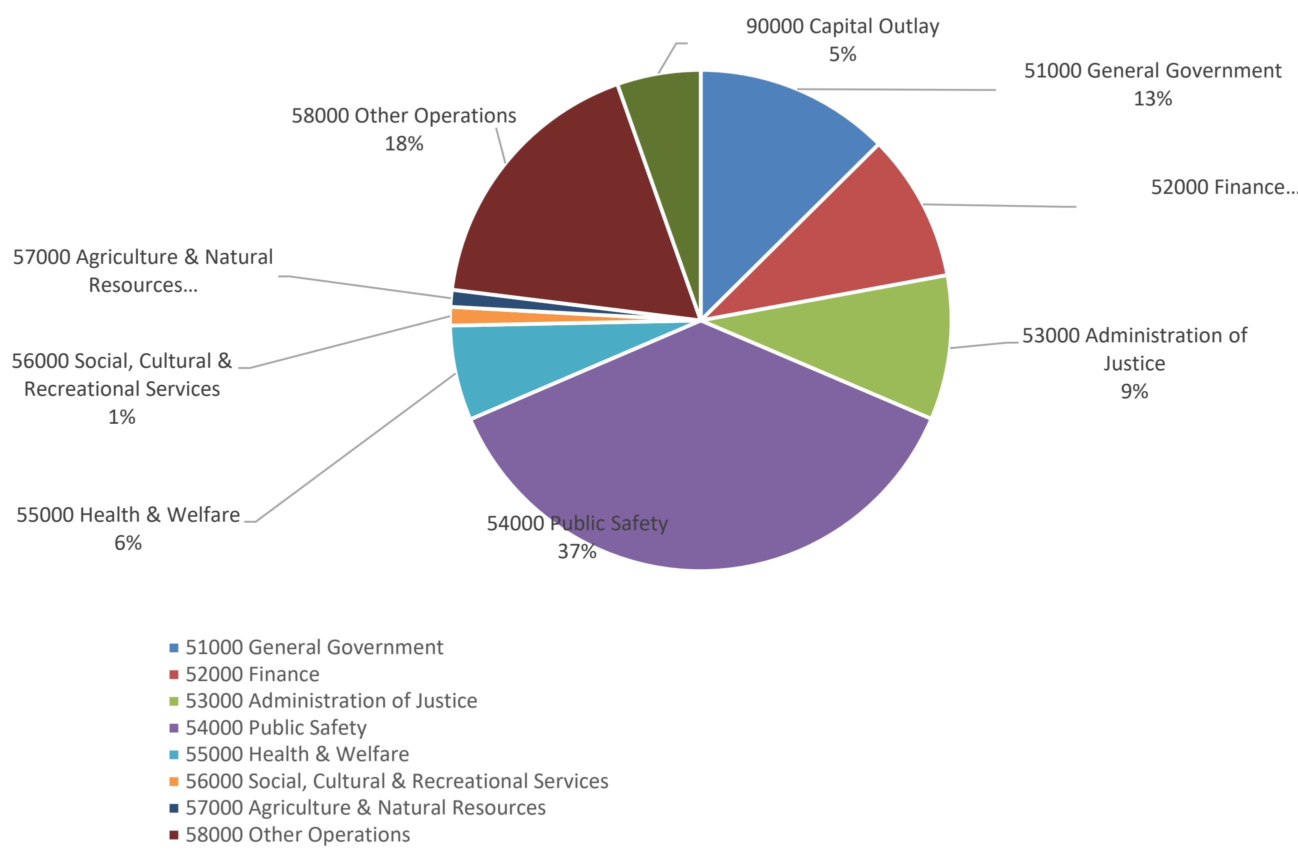
Franklin County Education General Capital Project

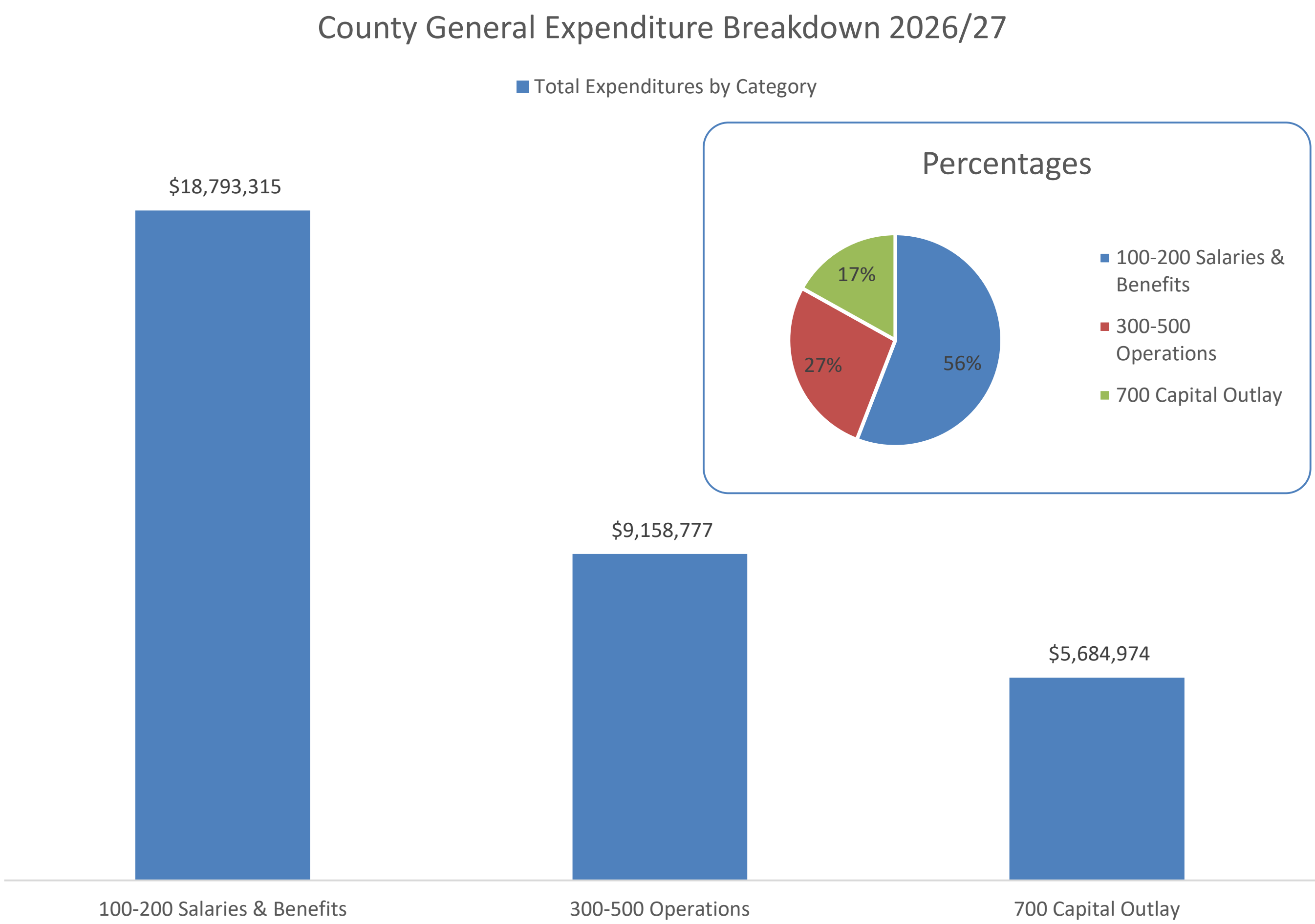
Project Title:	Huntland Ag Building
Project Description:	Building an Agricultural Barn at Huntland School
Project Begin Date:	1-Jan-26
Completion Date:	
Initial Loan Specifications:	n/a Innovative School Model Grant will fund the project
Expenditure Status:	In Process

County General Revenue Sources 2026/27

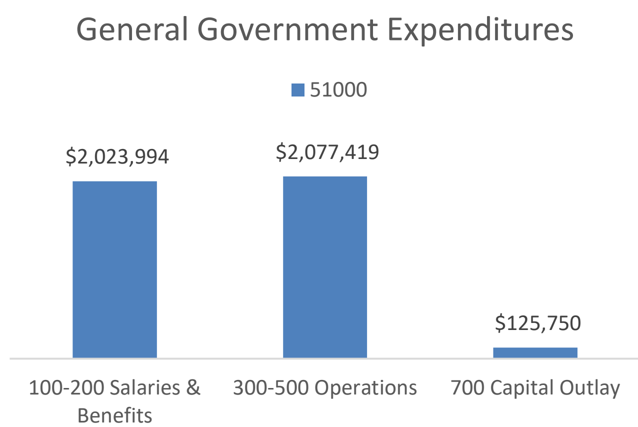


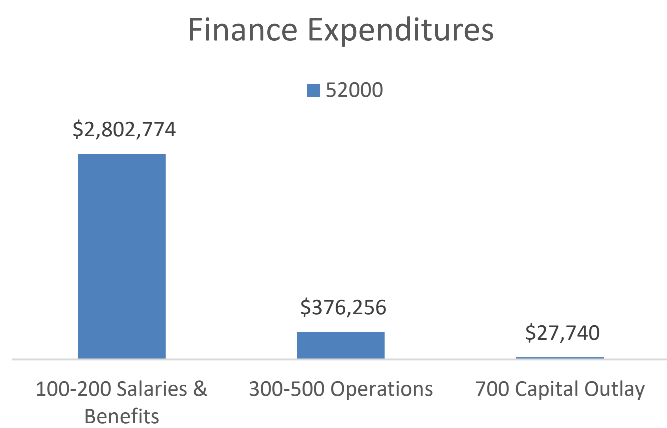
County General Expenditures 2026/27

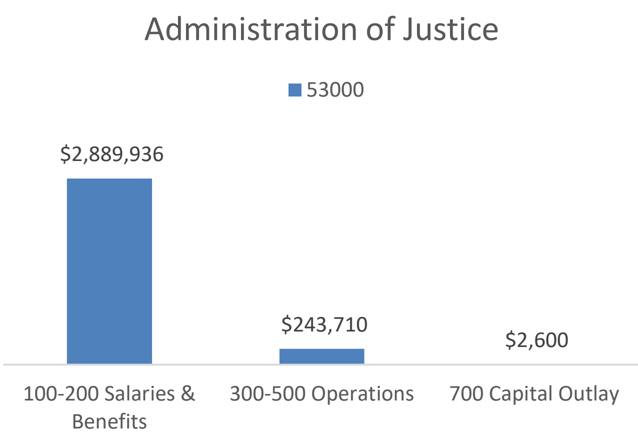


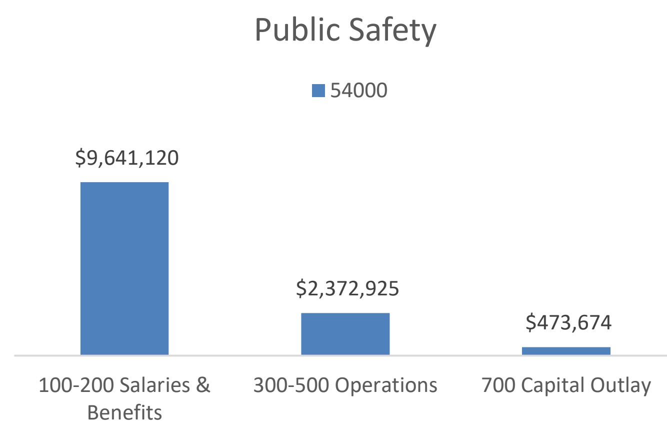


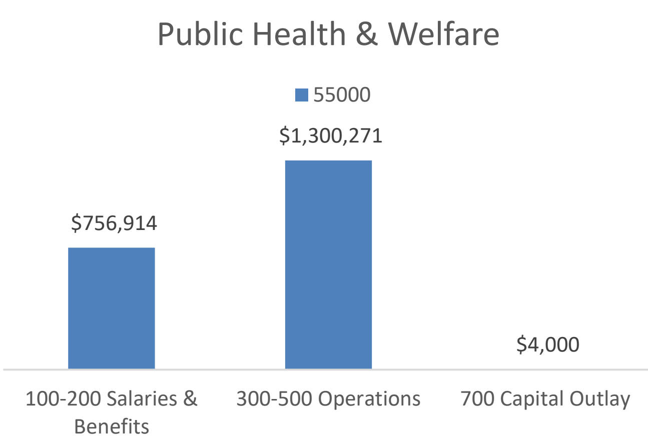
County General Expenditure Breakdown 2026/27
Total Expenditures by Category
$18,793,315
$9,158,777
$5,684,974
100-200 Salaries & Benefits
300-500 Operations
700 Capital Outlay
Percentages
17%
27%
56%
100-200 Salaries & Benefits
300-500 Operations
700 Capital Outlay

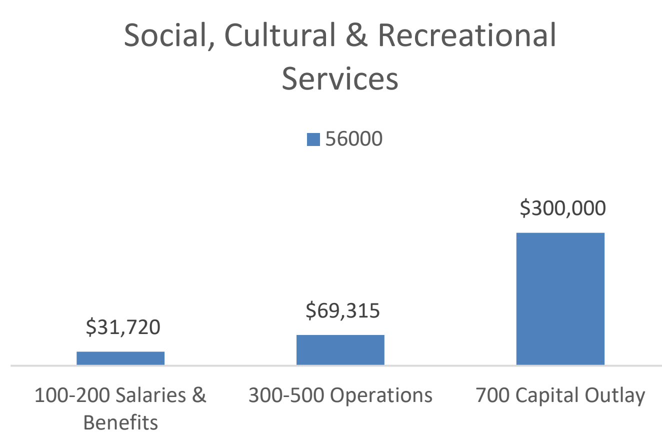

General Government Expenditures
51000
$2,023,994
$2,077,419
$125,750
100-200 Salaries & Benefits
300-500 Operations
700 Capital Outlay

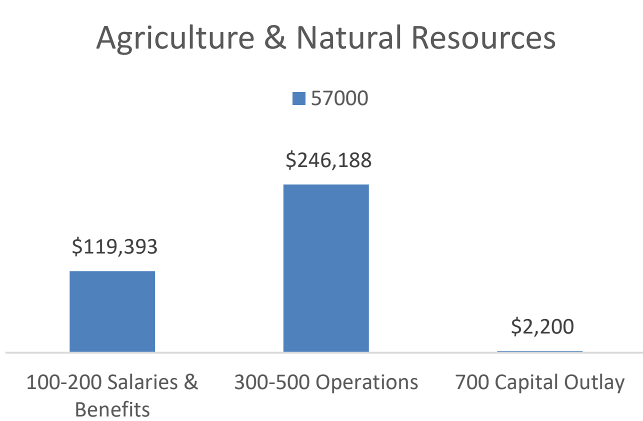

Finance Expenditures
52000
$2,802,774
$376,256
$27,740
100-200 Salaries & Benefits
300-500 Operations
700 Capital Outlay

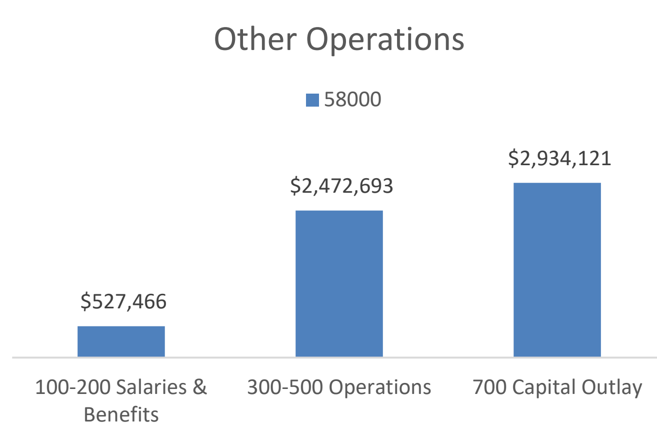

Administration of Justice
53000
$2,889,936
$243,710
$2,600
100-200 Salaries & Benefits
300-500 Operations
700 Capital Outlay


Public Safety
54000
$9,641,120
$2,372,925
$473,674
100-200 Salaries & Benefits
300-500 Operations
700 Capital Outlay


Public Health & Welfare
55000
$756,914
$1,300,271
$4,000
100-200 Salaries & Benefits
300-500 Operations
700 Capital Outlay


Social, Cultural & Recreational Services
56000
$31,720
$69,315
$300,000
100-200 Salaries & Benefits
300-500 Operations
700 Capital Outlay


Agriculture & Natural Resources
57000
$119,393
$246,188
$2,200
100-200 Salaries & Benefits
300-500 Operations
700 Capital Outlay


Other Operations
58000
$527,466
$2,472,693
$2,934,121
100-200 Salaries & Benefits
300-500 Operations
700 Capital Outlay