

**Budget Documents for the Year Ending  
June 30, 2026  
Franklin County, Tennessee**

**Approved June 16, 2025**

**FRANKLIN COUNTY, TENNESSEE**

Budget for the Year Ending June 30, 2026

**Table of Contents**

	<b>Statement</b>	<b>Page(s)</b>
<b>The Appropriation Resolution</b>		1 - 8
<b>The Tax Levy Resolution</b>		9 - 11
<b>Budget Summary with Debt Service by Fund.....</b>	<b>A-1 &amp; A-2</b>	12 - 13
<b>Statement of Estimated Revenue from Current Property Taxes.....</b>	<b>B-1</b>	14
<b>Statement of Estimated Revenue from Sales Taxes.....</b>	<b>B-2</b>	15
<b>Schedule of Outstanding Debt Fiscal Year 2025/26.....</b>	<b>C</b>	16
<b>Schedule of Budgeted Debt Payments Fiscal Year 2025/26.....</b>	<b>D</b>	17
<b>Budget Summarized Categories.....</b>	<b>E</b>	18 - 25
<b>General Fund:</b>		
<b>Statement of Proposed Operations.....</b>	<b>F</b>	26 - 46
<b>Special Revenue Funds:</b>		
<b>Statement of Proposed Operations</b>		
<b>Courthouse and Jail Maintenance.....</b>	<b>G-1</b>	47
<b>Library Fund.....</b>	<b>G-2</b>	48 - 49
<b>Solid Waste/Sanitation.....</b>	<b>G-3</b>	50 - 52
<b>Local Purpose Tax (Rural Fire).....</b>	<b>G-4</b>	53
<b>Drug Control.....</b>	<b>G-5</b>	54 - 55
<b>Highway/Public Works.....</b>	<b>G-6</b>	56 - 60
<b>General Purpose School.....</b>	<b>G-7</b>	61 - 73
<b>Federal Projects.....</b>	<b>G-8</b>	74 - 77
<b>Central Cafeteria.....</b>	<b>G-9</b>	78 - 79
<b>Debt Service Funds:</b>		
<b>Statement of Proposed Operations</b>		
<b>General Debt Service.....</b>	<b>H-1</b>	80 - 81
<b>Supplemental Information:</b>		
<b>Inter-fund Transfer Information</b>		
<b>Transfer Summation.....</b>	<b>I-1</b>	82
<b>Cash Flow Statement.....</b>	<b>I-2</b>	83 - 87
<b>Capital Projects Information.....</b>	<b>J</b>	88 - 89
<b>Charts.....</b>	<b>K</b>	90 - 92
<b>TISA Act Local Contribution and Local Maintenance Of Effort .....</b>	<b>L</b>	93 - 100

**RESOLUTION # 6j-0625**

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

SECTION 1. BE IT RESOLVED by the Board of County Commissioners of Franklin County, Tennessee assembled in regular session on the 16th day of June, 2025, 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, 2025 and ending June 30, 2026 according to the following schedule:

<b>General Fund</b>	
County Commission	\$ 273,990
Beer Board	2,375
County Mayor	239,408
County Attorney	19,200
Election Commission	381,093
Register of Deeds	445,527
Planning	253,181
County Buildings	1,894,310
Other General Administration - IT	359,650
Preservation of Records	6,349
Property Assessor	753,163
County Trustee	438,325
County Clerk	758,098
Finance Department	1,090,957
Circuit Court	1,195,994
General Sessions Court	403,110
Chancery Court	370,130
Juvenile Court	173,550
Judicial Commissioners	384,413
Other Administration of Justice	105,767
Probation Services	209,883
Victims Assistance Programs	12,000
Sheriff's Department	6,057,321
Administration of the Sex Offender	33,071
Jail	3,814,045
Community Reentry Program	499,240
Juvenile Services	30,000
Civil Defense	223,746
Rescue Squad	48,400
Consolidated Communications	1,344,102
County Coroner	57,500
Public Safety Grants	-
Other Public Safety	-
Local Health Center	41,708

Rabies & Animal Control		305,947
Ambulance Services		653,625
Other Local Health Services		259,797
Appropriation to State		29,771
General Welfare Assistance		17,775
Litter Control		130,830
Other Waste Collections		60,389
Other Public Health & Welfare		71,444
Senior Citizen's Assistance		42,050
Parks and Fair Boards		144,678
Agriculture Extension		240,577
Soil Conservation		134,693
Industrial Development		142,559
Other Economic & Community Development		124,225
Airport		-
Veterans Services		135,478
Other Charges		1,391,860
Covid Grants		-
American Rescue Plan Act Grants		1,350,395
Capital Outlay		1,059,058
Transfers Out		-
<b>Total General Fund</b>	<b>\$</b>	<b>28,214,756</b>
<b><u>Courthouse Jail Maintenance Fund</u></b>		
Other Charges	\$	1,450
Transfers Out		135,000
<b>Total Courthouse Jail Maintenance Fund</b>	<b>\$</b>	<b>136,450</b>
<b><u>Library Fund</u></b>		
Libraries	\$	531,758
Other Charges		54,956
Social, Cultural & Recreational Projects		-
Transfers Out		3,000
<b>Total Library Fund</b>	<b>\$</b>	<b>589,714</b>
<b><u>Solid Waste/Sanitation Fund</u></b>		
Sanitation Education/Information	\$	4,400
Convenience Centers		555,743
Transfer Stations		2,656,027
Post closure Care Cost		17,500
Other Charges		168,908
Transfers Out		3,803
<b>Total Solid Waste/Sanitation Fund</b>	<b>\$</b>	<b>3,406,381</b>
<b><u>Local Purpose(Rural Fire) Fund</u></b>		
Fire Prevention & Control	\$	728,000
Other Charges		20,000
<b>Total Local Purpose (Rural Fire) Fund</b>	<b>\$</b>	<b>748,000</b>
<b><u>Drug Control Fund</u></b>		
Drug Enforcement	\$	67,075
Other Charges		700

<b>Total Drug Control Fund</b>	<b>\$ 67,775</b>
<b>Highway/Public Works Fund</b>	
Administration	\$ 464,430
Highway & Bridge Maintenance	1,445,872
Operation & Maintenance of Equipment	380,951
Quarry Operations	457,637
Other Charges	281,850
Capital Outlay	3,718,015
Principal on Debt	35,000
Interest on Debt	3,016
Transfers Out	3,803
<b>Total Highway/Public Works Fund</b>	<b>\$ 6,790,573</b>
<b>General Debt Service Fund</b>	
General Government Debt Service	\$ 5,293,944
Other Uses	-
<b>Total General Debt Service Fund</b>	<b>\$ 5,293,944</b>
<b>General Purpose School Fund</b>	
<b>Instruction</b>	
Regular Instruction	\$ 24,962,417
Alternative School	262,101
Special Education	4,717,584
Vocational Education	1,936,756
Student Body Education	851,163
<b>Support Services</b>	
Attendance	284,608
Health Services	774,261
Other Support Services	1,529,363
Regular Instruction	1,647,998
Special Education	1,245,748
Vocational Education	165,546
Technology Department	1,223,508
Other Programs	210,000
Board of Education	1,442,803
Director of Schools	365,740
Office of the Principal	3,195,058
Fiscal Services	11,561
Human Resources	394,581
Operation of the Plant	4,313,237
Maintenance of Plant	2,176,330
Transportation	3,489,682
Central and Other	153,226
<b>Non-Instructional Services</b>	
Community Services	614,454
Early Childhood Education	1,094,162
<b>Capital Outlay</b>	<b>350,000</b>
<b>Debt Service</b>	<b>186,108</b>
<b>Total General Purpose School Fund</b>	<b>\$ 57,597,993</b>

**Federal Projects Fund**

**Instruction**

Regular Instruction Program	\$	1,235,931
Special Education Program		963,772
Vocational Education Program		77,300

**Support Services**

Health Services	\$	-
Other Student Support		40,807
Regular Instruction Program		473,088
Special Education Program		303,323
Vocational Education Program		5,000
Operation of Plant		-
Transportation		227,072

<b>Transfers Out</b>	\$	-
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<b>Total Federal Projects Fund</b>	\$	<b>3,326,292</b>
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**Central Cafeteria Fund**

**Non-Instructional Services**

Food Service	\$	4,799,758
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<b>Total Central Cafeteria Fund</b>	\$	<b>4,799,758</b>
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BE IT FURTHER RESOLVED, that the Franklin County Schools' Federal Projects Fund shall be the budget approved for the separate projects within the fund by the Franklin County Board of Education. Be it further resolved that the Individuals with Disabilities Education Act (IDEA – Part B and Preschool) and Carl Perkins Vocational projects shall be the budget approved for the separate projects within the fund by the Franklin County Board of Education and the Tennessee Department 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.

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, 2026. 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 2025-26 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, 2026.

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 2023 and prior years and the interest and penalty thereon collected during the year ending June 30, 2026 shall be apportioned to the various County funds according to the subdivision of the tax levy for the year 2024. 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 in 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, 2026.

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, 2025. This resolution shall be spread upon the minutes of the Board of County Commissioners.

Passed this 16th day of June, 2025

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

ATTEST:

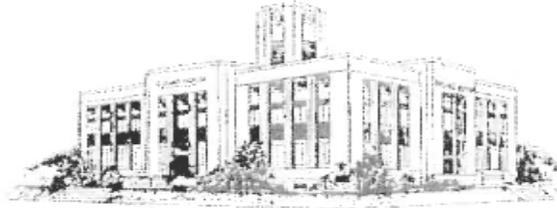
Original on file with signature  
\_\_\_\_\_  
Tina Sanders, County Clerk

Resolution Sponsored by: \_\_\_\_\_ Eldridge & Wiseman

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 6j-0625- A RESOLUTION MAKING APPORPRIATIONS FOR THE VARIOUS FUNDS, DEPARTMENTS, INSTITUTIONS, OFFICES AND AGENCIES OF FRANKLIN COUNTY, TENNESSEE FOR THE YEAR BEGINNING JULY 1, 2025 AND ENDING JUNE 30, 2026**

This document was approved at a regular session of the Franklin County Board of Commissioners on June 16, 2025 and is recorded on file in my office in Commission Minute Book 46. Witness my hand and official seal, at office in Winchester, Tennessee, this the 17th day of June.

  
Tina Sanders, County Clerk  
of Franklin County, Tennessee



COUNTY CLERK

**RESOLUTION # 6k-0625**

**RESOLUTION FIXING THE TAX LEVY IN  
FRANKLIN COUNTY, TENNESSEE  
FOR THE FISCAL YEAR BEGINNING JULY 1, 2025**

**SECTION 1. BE IT RESOLVED** by the Board of County Commissioners of Franklin County, Tennessee, assembled in regular session on this 16th day of June, 2025, that the combined property tax rate for Franklin County, Tennessee for the fiscal year beginning July 1, 2025 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	\$ 0.9681	\$ 0.9681	\$ 0.9681
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	0.5928	0.5928	0.5928
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 2025.

**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 16th day of June, 2025

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

ATTEST:

Original on file with signature  
Tina Sanders, County Clerk

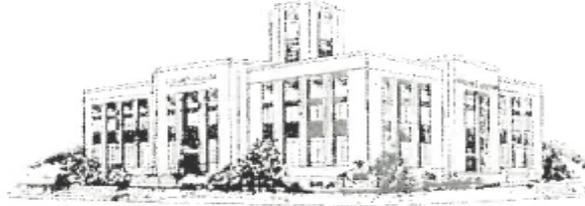
RESOLUTION SPONSORED BY: Eldridge & Wiseman

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 6k-0625- A RESOLUTION FIXING THE TAX LEVY IN FRANKLIN COUNTY, TENNESEE FOR FISCAL YEAR BEGINNING JULY 1, 2025**

This document was approved at a regular session of the Franklin County Board of Commissioners on June 16, 2025 and is recorded on file in my office in Commission Minute Book 46. Witness my hand and official seal, at office in Winchester, Tennessee, this the 17th day of June.

  
Tina Sanders, County Clerk  
of Franklin County, Tennessee



COUNTY CLERK

Appropriation Resolution

Fund	Beginning Fund Balance (Spendable) 7/1/25	Revenues	Debt Proceeds	Transfers In	Estimated Receipts	Expenditures	Transfers Out	Appropriations	Increase or Use of Cash Balance	Estimated Ending Fund Balance/Net Position 6/30/26	Do Total Appropriations Agree with Detail Budget?	Is Est. Cash Bal. Less Than 1 Month's Avg. Exp. Or 8.33%	
101 General	\$ 14,842,942	\$ 25,947,336	\$ -	\$ 10,606	25,957,942	\$ 28,214,756	\$ -	\$ 28,214,756	\$ (2,256,814)	\$ 12,586,128	Yes	10.50%	No
112 Courthouse Jail Maintenance	\$ 47,568	\$ 135,000	\$ -	\$ -	135,000	\$ 1,450	\$ 135,000	\$ 136,450	\$ (1,450)	\$ 46,118	Yes	0.09%	Fees Transfer Yr End
115 Library Fund	\$ 161,841	\$ 582,744	\$ -	\$ -	582,744	\$ 586,714	\$ 3,000	\$ 589,714	\$ (6,970)	\$ 154,871	Yes	11.72%	No
116 Solid Waste/Sanitation	\$ 1,308,769	\$ 3,710,164	\$ -	\$ -	3,710,164	\$ 3,402,578	\$ 3,803	\$ 3,406,381	\$ 303,783	\$ 1,612,552	Yes	8.50%	Seasonal Rev
120 Local Purpose Tax	\$ 708,647	\$ 933,575	\$ -	\$ -	933,575	\$ 748,000	\$ -	\$ 748,000	\$ 185,575	\$ 894,222	Yes	0.15%	Seasonal Rev
122 Drug Control	\$ 41,366	\$ 65,850	\$ -	\$ -	65,850	\$ 67,775	\$ -	\$ 67,775	\$ (1,925)	\$ 39,441	Yes	2.95%	Seasonal Rev
131 Highway/Public Works	\$ 1,601,528	\$ 6,681,219	\$ -	\$ -	6,681,219	\$ 6,786,770	\$ 3,803	\$ 6,790,573	\$ (109,354)	\$ 1,492,174	Yes	10.98%	No
141 School General Fund	\$ 10,205,019	\$ 56,352,360	\$ -	\$ -	56,352,360	\$ 57,597,993	\$ -	\$ 57,597,993	\$ (1,245,634)	\$ 8,959,385	Yes	5.19%	Seasonal Rev
142 Federal Projects Fund	\$ 10,000	\$ 3,326,293	\$ -	\$ -	3,326,293	\$ 3,326,293	\$ -	\$ 3,326,293	\$ 0	\$ 10,000	Yes	3.46%	No - Based on Reimbursement
143 School Cafeteria Fund	\$ 5,718,048	\$ 4,090,263	\$ -	\$ -	4,090,263	\$ 4,799,758	\$ -	\$ 4,799,758	\$ (709,495)	\$ 5,008,553	Yes	1.67%	Seasonal Rev
151 General Debt Service	\$ 7,904,351	\$ 6,595,787	\$ -	\$ 135,000	6,730,787	\$ 5,293,944	\$ -	\$ 5,293,944	\$ 1,436,842	\$ 9,341,194	Yes	0.69%	Seasonal Rev
Totals	\$ 42,550,079	\$ 108,420,591	\$ -	\$ 145,606	108,566,197	\$ 110,826,032	\$ 145,606	\$ 110,971,638	\$ (2,405,441)	\$ 40,144,637			

Detailed Budget

Fund	Estimated Beginning Fund Balance 7/1/2025	Estimated Beginning Cash 7/1/2025	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 6/30/2026	Ending Cash as a Percent of Expenditures
101 General	\$ 20,135,287	\$ 20,917,000	\$ 25,947,336	\$ -	\$ 10,606	\$ 25,957,942	\$ 28,214,756	\$ -	\$ 28,214,756	\$ (2,256,814)	\$ 25,660,186	90.95%
112 Courthouse Jail Maintenance	47,568	\$ 44,750	135,000	-	-	135,000	1,450	135,000	136,450	(1,450)	43,300	31.73%
115 Library Fund	161,841	\$ 194,925	582,744	-	-	582,744	586,714	3,000	589,714	(6,970)	187,955	31.87%
116 Solid Waste/Sanitation	2,308,769	\$ 2,629,500	3,710,164	-	-	3,710,164	3,402,578	3,803	3,406,381	303,783	2,933,284	86.11%
120 Local Purpose Tax	1,581,622	\$ 1,614,000	933,575	-	-	933,575	748,000	-	748,000	185,575	1,799,575	240.58%
122 Drug Control	61,740	\$ 151,500	65,850	-	-	65,850	67,775	-	67,775	(1,925)	149,576	220.69%
131 Highway/Public Works	3,623,023	\$ 2,388,650	6,681,219	-	-	6,681,219	6,786,770	3,803	6,790,573	(109,354)	2,279,296	33.57%
141 School General Fund	15,041,176	\$ 15,866,000	56,352,360	-	-	56,352,360	57,597,993	-	57,597,993	(1,245,634)	14,620,367	25.38%
142 Federal Projects Fund	1,110,000	\$ 750,000	3,326,293	-	-	3,326,293	3,326,293	-	3,326,293	-	750,001	22.55%
143 School Cafeteria Fund	5,718,048	\$ 5,238,000	4,090,263	-	-	4,090,263	4,799,758	-	4,799,758	(709,495)	4,528,505	94.35%
151 General Debt Service	7,904,351	\$ 7,409,000	6,595,787	-	135,000	6,730,787	5,293,944	-	5,293,944	1,436,842	8,845,843	167.09%
Totals	\$ 57,693,424	\$ 57,203,325	\$ 108,420,591	\$ -	\$ 145,606	\$ 108,566,197	\$ 110,826,032	\$ 145,606	\$ 110,971,638	\$ (2,405,441)	\$ 61,797,887	

	Principal	Interest	Debt Service
<b>Fund 151: Gen Debt Service</b>			
Schedule of Outstanding Debt 2025	\$ 56,710,000	\$ 3,557,856	\$ 60,267,856
Less Budgeted Debt Payments 2026	3,194,876	1,993,868	5,188,744
Difference	\$ 53,515,124	\$ 1,563,987	\$ 55,079,111

	Principal	Interest	Debt Service
<b>Fund 131: Highway Fund</b>			
Schedule of Outstanding Debt 2025	\$ 230,000	\$ 11,012	\$ 241,012
Less Budgeted Debt Payments 2026	35,000	3,016	38,016
Difference	\$ 195,000	\$ 7,996	\$ 202,996

	Principal	Interest	Debt Service
<b>Fund 141: School General Fund</b>			
Schedule of Outstanding Debt 2025	\$ 2,334,981	\$ 76,450	\$ 2,411,431
Less Budgeted Debt Payments 2026	174,876	11,232	186,108
Difference	\$ 2,160,105	\$ 65,218	\$ 2,225,323

Statement of Estimated Revenue from Current Property Taxes  
2025 Assessments Based upon Estimated Assessed Value of:

\$	1,727,486,104	Common Rate
\$	1,189,585,748	Solid Waste
\$	940,067,941	Rural Fire
<b>\$</b>	<b>3,857,139,792</b>	<b>Total Assessed Value</b>

Fund	Proposed Tax Rate	Amount of Tax Levy	Reserve for Delinquency 2.00%	Net Estimated Collection of Taxes
101 County General ( + \$0.0091)	0.9681	16,723,071	334,461	16,388,609
115 Library ( + \$0.005)	0.0296	511,336	10,227	501,109
116 Solid Waste/Sanitation *	0.2583	3,072,700	61,454	3,011,246
120 Local Purpose Tax **	0.0185	173,913	3,478	170,434
131 Highway/Public Works	0.0710	1,226,515	24,530	1,201,985
141 General Purpose School ( -\$0.0141)	0.5928	10,239,919	204,798	10,035,120
151 General Debt Service	0.0571	986,395	19,728	966,667
	\$1.9953/1.9768			
<b>Total</b>	<b>1.7185</b>	<b>\$ 32,933,848</b>	<b>\$ 658,677</b>	<b>\$ 32,275,171</b>

**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)**

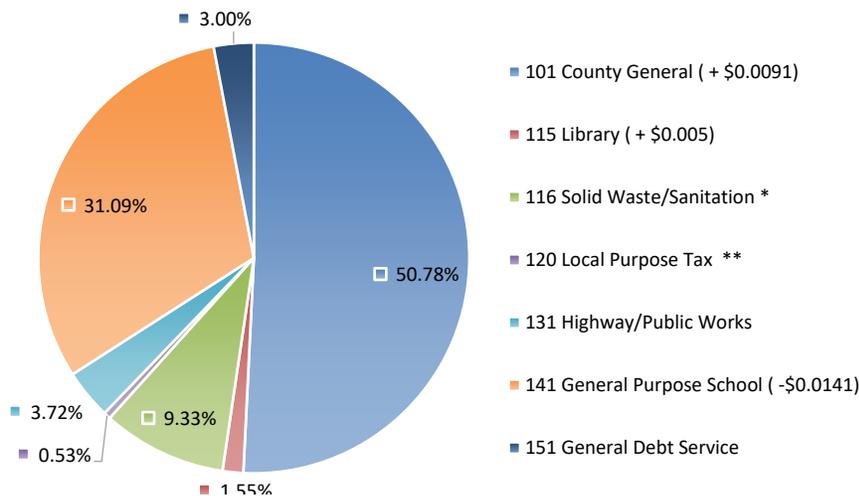
\* Rate is \$0.00 per \$100 for Tullahoma, Winchester and Sewanee; \$0.2583 for remainder of county.

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

Value of Penny	2025	2024	Change in Value
Common Rate Value	\$ 169,294	\$ 165,350	\$ 3,944
*Solid Waste Value	\$ 116,579	\$ 113,391	\$ 3,188
**Rural Fire Value	\$ 92,127	\$ 89,584	\$ 2,543

Tax Rate Compared PY	2025	2024	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			Debt Service Fund 151			Combined Funds			Increase	Perc
	Budget	Audit	Difference	Budget	Audit	Difference	Budget	Audit	Difference	From PY	Increase
FY25	\$ 7,900,000	\$ 7,850,000	\$ 50,000	\$ 1,698,000	\$ 2,100,000	\$ (402,000)	\$ 9,598,000	\$ 9,950,000	\$ (352,000)	\$ 674,061	7.08%
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 2025-2026**

**GO Bonds**

<u>Loan Name</u>	<u>Authorized &amp; Unissued</u>	<u>Amount Outstanding at 6/30/25</u>	<u>Payment Fund</u>	<u>Principal Due in FY 2025-26</u>	<u>Interest Due in FY 2025-26</u>	<u>Total Debt Service for FY 2025-26</u>
Jail Expansion Bond & Misc. Equip Dec 2017	-	\$ 4,600,000	Gen. Debt	\$ 495,000	\$ 175,200	\$ 670,200
Jail Expansion Bond Series June 2017	-	4,685,000	Gen. Debt	605,000	146,350	751,350
Judicial Ctr Refund 1 Bonds -- Series 2017	-	920,000	Gen. Debt	60,000	28,457	88,457
County TRANE Efficiency Bonds --2023	-	3,700,000	Gen. Debt	125,000	165,550	290,550
School GO Bond -- Series 2019	-	41,270,000	Gen. Debt - Educ	1,540,000	1,413,270	2,953,270
*CON 12YR for Jail Expansion - Series 2019	-	1,085,000	Gen Debt	160,000	31,791	191,791
*CON 10YR for Co Fiber - Series 2025	-	450,000	Gen Debt	35,000	22,015	57,015
*CON 10YR for Hwy Equip - Series 2021	-	230,000	Hwy Fund	35,000	3,016	38,016
<b>TOTAL GO BONDS</b>	<b>\$ -</b>	<b>\$ 56,940,000</b>		<b>\$ 3,055,000</b>	<b>\$ 1,985,648</b>	<b>\$ 5,040,648</b>

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

School EESI State Loan-- 2023 (\$2,508,981)	-	2,334,981.00	GP School	174,876.00	11,232.00	186,108.00
<b>TOTAL OTHER LOAN</b>	<b>\$ -</b>	<b>\$ 2,334,981.00</b>		<b>\$ 174,876.00</b>	<b>\$ 11,232.00</b>	<b>\$ 186,108.00</b>

**Debt Service by Fund**

	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
General Debt Service Fund	\$ 3,020,000	\$ 1,982,632	\$ 5,002,632
Education Debt Service Fund **Closing Fund**	0	0	0
General Fund	0	0	0
Highway/Public Works Fund	35,000	3,016	38,016
School GP Fund	174,876	11,232	186,108
School Federal Projects Fund	-	-	-
	<b>\$ 3,229,876</b>	<b>\$ 1,996,880</b>	<b>\$ 5,226,756</b>

**Debt Service By Function**

	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
Public Safety	\$ 1,399,609	\$ 531,282	\$ 1,930,890
Public Health	32,324	11,441	43,764
Education	1,714,876	1,424,502	3,139,378
Highway	48,068	7,641	55,709
Administration	35,000	22,015	57,015
	<b>\$ 3,229,876</b>	<b>\$ 1,996,880</b>	<b>\$ 5,226,756</b>

**Notes:**

**New Debt - County 10 YR CON Fiber Connectivity Project**

**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)**

	<u>Franklin Co</u>	<u>Tennessee</u>
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**

	<u>Assessed Value</u>	<u>Est. Actual Value</u>
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 2025/26  
Franklin County, TN

**General Debt Service Fund # 151**

Date of Payment	Description	Principal	Interest	Total Payment	Debt Type
11/1/2025	School Series 2019	\$ -	\$ 706,635	\$ 706,635	GO Bond
11/1/2025	Co TRANE 2023 Bond	\$ -	\$ 82,775	\$ 82,775	15 YR GO Bond
11/1/2025	Co Fiber 2025 CON	\$ -	\$ -	\$ -	10 YR Capital Outlay Note
12/1/2025	Jail Bonds 12/17 Series	\$ -	\$ 87,600	\$ 87,600	GO Bond
12/1/2025	Jail Bonds 6/17 Series	\$ -	\$ 73,175	\$ 73,175	GO Bond
12/1/2025	Jud Ctr 1 Refund 17 Series	\$ -	\$ 14,229	\$ 14,229	GO Bond
12/1/2025	Jail Expansion 2019 Series	\$ -	\$ 15,895	\$ 15,895	12 YR Capital Note
5/1/2026	School Series 2019	\$ 1,540,000	\$ 706,635	\$ 2,246,635	GO Bond
5/1/2026	Co TRANE 2023 Bond	\$ 125,000	\$ 82,775	\$ 207,775	15 YR GO Bond
5/1/2026	Co Fiber Connectivity 2025	\$ 35,000	\$ 22,015	\$ 57,015	10 YR Capital Outlay Note
6/1/2026	Jail Bonds 12/17 Series	\$ 495,000	\$ 87,600	\$ 582,600	GO Bond
6/1/2026	Jail Bonds 6/17 Series	\$ 605,000	\$ 73,175	\$ 678,175	GO Bond
6/1/2026	Jud Ctr 1 Refund 17 Series	\$ 60,000	\$ 14,229	\$ 74,229	GO Bond
6/1/2026	Jail Expansion 2019 Series	\$ 160,000	\$ 15,895	\$ 175,895	12 YR Capital Note
<b>Total Gen Debt</b>		<b>\$ 3,020,000</b>	<b>\$ 1,982,632</b>	<b>\$ 5,002,632</b>	

**Highway Fund # 131**

Date of Payment	Description	Principal	Interest	Total Payment	Bond Type
11/1/2025	Hwy Equip Note 2021	\$ -	\$ 1,508	\$ 1,508	10 YR Capital Note
5/1/2026	Hwy Equip Note 2021	\$ 35,000	\$ 1,508	\$ 36,508	10 YR Capital Note
<b>Total Highway</b>		<b>\$ 35,000</b>	<b>\$ 3,016</b>	<b>\$ 38,016</b>	

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

7/1/2025	EESI Loan - TRANE/Excel	\$ 14,573	\$ 936	\$ 15,509	Other Loan State EESI
8/1/2025	EESI Loan - TRANE/Excel	\$ 14,573	\$ 936	\$ 15,509	Other Loan State EESI
9/1/2025	EESI Loan - TRANE/Excel	\$ 14,573	\$ 936	\$ 15,509	Other Loan State EESI
10/1/2025	EESI Loan - TRANE/Excel	\$ 14,573	\$ 936	\$ 15,509	Other Loan State EESI
11/1/2025	EESI Loan - TRANE/Excel	\$ 14,573	\$ 936	\$ 15,509	Other Loan State EESI
12/1/2025	EESI Loan - TRANE/Excel	\$ 14,573	\$ 936	\$ 15,509	Other Loan State EESI
1/1/2026	EESI Loan - TRANE/Excel	\$ 14,573	\$ 936	\$ 15,509	Other Loan State EESI
2/1/2026	EESI Loan - TRANE/Excel	\$ 14,573	\$ 936	\$ 15,509	Other Loan State EESI
3/1/2026	EESI Loan - TRANE/Excel	\$ 14,573	\$ 936	\$ 15,509	Other Loan State EESI
4/1/2026	EESI Loan - TRANE/Excel	\$ 14,573	\$ 936	\$ 15,509	Other Loan State EESI
5/1/2026	EESI Loan - TRANE/Excel	\$ 14,573	\$ 936	\$ 15,509	Other Loan State EESI
6/1/2026	EESI Loan - TRANE/Excel	\$ 14,573	\$ 936	\$ 15,509	Other Loan State EESI
<b>Total School General Fund</b>		<b>\$ 174,876</b>	<b>\$ 11,232</b>	<b>\$ 186,108</b>	

Fund Summary by Category/Department  
Fiscal Year 2025/26

		2023-2024	2024-2025	2024-2025	2025-2026
		Actual	Amended	Estimated	Budgeted
<b>101</b>	<b>County General Revenues</b>				
40000	Local Taxes	\$ 16,638,971	\$ 17,530,075	\$ 17,490,729	\$ 18,291,134
41000	Licenses & Permits	347,806	457,937	448,295	441,500
42000	Fines, Forfeitures & Penalties	185,406	234,646	243,581	208,790
43000	Charges for Current Services	407,629	408,290	431,465	413,000
44000	Other Local Revenues	274,348	314,276	315,396	226,650
45000	Fees Received from County Officials	2,328,744	2,404,600	2,426,190	2,430,250
46000	State of Tennessee	4,931,780	4,277,774	4,087,824	3,558,166
47000	Federal Government	4,852,932	3,255,891	2,884,063	47,365
48000	Other Government & Citizens	405,917	661,010	638,340	330,481
49000	Other Sources	164,635	12,656	12,656	10,606
<b>Total Co General Fund Revenue Category Summary</b>		<b>\$ 30,538,168</b>	<b>\$ 29,557,155</b>	<b>\$ 28,978,540</b>	<b>\$ 25,957,942</b>
<b>101</b>	<b>County General Expenditures</b>				
	<b>General Government</b>				
51100	County Commission	\$ 256,916	\$ 590,632	\$ 430,424	\$ 273,990
51220	Beer Board	856	2,575	2,000	2,375
51300	County Mayor	207,351	227,282	219,982	239,408
51400	County Attorney	18,000	18,000	18,000	19,200
51500	Election Commission	592,462	368,585	327,741	381,093
51600	Register of Deeds	392,390	442,755	397,827	445,527
51720	Planning	203,057	242,559	218,808	253,181
51800	County Buildings	1,511,379	1,743,533	1,675,297	1,894,310
51900	Other General Administration - IT	188,398	439,150	438,270	359,650
51910	Preservation of Records	1,216	6,664	315	6,349
	<b>Finance</b>				
52300	Property Assessor	548,307	723,677	624,690	753,163
52400	County Trustee	381,105	426,599	413,204	438,325
52500	County Clerk	584,126	732,442	602,813	758,098
52900	Finance Department	965,472	1,030,224	1,025,206	1,090,957
	<b>Administration of Justice</b>				
53100	Circuit Court	1,067,545	1,174,941	1,130,079	1,195,994
53300	General Sessions Court	344,421	370,846	368,817	403,110
53400	Chancery Court	270,637	355,000	332,817	370,130
53500	Juvenile Court	149,170	159,307	155,327	173,550
53700	Judicial Commissioners	299,744	338,200	333,167	384,413
53900	Other Administration of Justice	192,503	313,878	271,016	105,767
53910	Probation Services	186,674	200,370	197,909	209,883

Fund Summary by Category/Department  
Fiscal Year 2025/26

		2023-2024	2024-2025	2024-2025	2025-2026
		Actual	Amended	Estimated	Budgeted
53920	Courtroom Security	46,909	49,998	49,998	-
53930	Victims Assistance Programs	22,022	25,000	23,000	12,000
	<b>Public Safety</b>				
54110	Sheriff's Department	5,280,067	5,688,940	5,495,060	6,057,321
54160	Administration of the Sex Offender	25,376	38,810	35,810	33,071
54210	Jail	3,330,457	3,733,649	3,659,257	3,814,045
54230	Community Reentry Program	236,339	381,326	341,594	499,240
54240	Juvenile Services	9,308	36,225	28,500	30,000
54410	Civil Defense	192,123	212,184	202,331	223,746
54420	Rescue Squad	17,463	84,798	51,475	48,400
54490	Consolidated Communications	1,082,720	1,215,039	1,205,035	1,344,102
54610	County Coroner	22,500	57,500	47,500	57,500
54710	Public Safety Grants	1,418,526	1,097,795	910,434	-
54900	Other Public Safety Grants	69,700	-	-	-
	<b>Public Health &amp; Welfare</b>				
55110	Local Health Center	27,899	41,820	31,945	41,708
55120	Rabies & Animal Control	354,255	361,106	326,860	305,947
55130	Ambulance Service	600,000	627,500	627,500	653,625
55190	Other Local Health Services	79,208	253,400	89,351	259,797
55390	Appropriation to State	59,892	29,771	29,771	29,771
55510	General Welfare Assistance	17,775	17,775	17,775	17,775
55731	Litter Control	100,245	125,837	102,564	130,830
55739	Other Waste Collections	52,844	58,202	57,615	60,389
55900	Other Public Health & Welfare	-	496,652	496,652	71,444
	<b>Social, Cultural &amp; Recreational</b>				
56300	Senior Citizen's Assistance	34,165	40,650	40,650	42,050
56700	Parks and Fair Boards	43,050	94,331	44,382	144,678
	<b>Agricultural &amp; Natural Resources</b>				
57100	Agriculture Extension	138,574	224,722	162,881	240,577
57500	Soil Conservation	109,997	129,427	115,959	134,693
	<b>Other Operations</b>				
58120	Industrial Development	59,137	136,319	66,265	142,559
58190	Other Economic & Community Development	302,500	725,389	725,389	124,225
58220	Airport	120,204	231,590	226,590	-
58300	Veterans Services	118,724	144,113	135,563	135,478
58400	Other Charges	1,056,225	1,292,686	1,248,288	1,391,860
58805	Covid-19 Grant # 5 -	9,000	-	-	-
58807	Covid-19 Grant # 7 -	19,874	-	-	-
58833	American Rescue Plan Act Grant # 3	249,241	241,074	241,023	97,563

Fund Summary by Category/Department  
Fiscal Year 2025/26

		2023-2024	2024-2025	2024-2025	2025-2026
		Actual	Amended	Estimated	Budgeted
58836	American Rescue Plan Act Grant # 6	127,668	100,000	100,000	1,252,832
58842	American Rescue Plan Act Grant # B	13,740	628,738	628,738	-
58843	American Rescue Plan Act Grant # C	21,784	-	-	-
90000	Capital Projects	322,251	1,174,683	1,002,009	1,059,058
	<b>Total General Fund Department Exp Summary</b>	<b>\$ 24,153,492</b>	<b>\$ 29,704,267</b>	<b>\$ 27,751,472</b>	<b>\$ 28,214,756</b>
<b>112</b>	<b>Crthouse/Jail Maint. Fund Revenues</b>				
40000	Local Taxes	\$ 136,998	\$ 135,000	\$ 135,000	\$ 135,000
	<b>Total Crthouse Fund Revenue Category Summary</b>	<b>\$ 136,998</b>	<b>\$ 135,000</b>	<b>\$ 135,000</b>	<b>\$ 135,000</b>
<b>112</b>	<b>Crthouse/Jail Maintenance Expenditures</b>				
58400	Other Charges	\$ 1,376	\$ 1,450	\$ 1,450	\$ 1,450
99100	Transfers Out	125,000	125,000	125,000	135,000
	<b>Total Crthouse/Jail Fund Dept Exp Summary</b>	<b>\$ 126,376</b>	<b>\$ 126,450</b>	<b>\$ 126,450</b>	<b>\$ 136,450</b>
<b>115</b>	<b>Library Revenues</b>				
40000	Local Taxes	\$ 425,581	\$ 431,207	\$ 427,200	\$ 527,239
41000	Licenses & Permits	1,884	2,150	1,760	1,800
43000	Charges for Current Services	6,743	7,750	7,550	7,750
44000	Other Local Revenues	10,513	10,933	9,655	10,455
46000	State of Tennessee	-	-	-	-
47000	Federal Government	1,794	5,243	3,500	4,000
48000	Other Government & Citizens	30,939	42,250	41,215	31,500
49000	Other Sources	-	-	-	-
	<b>Total Library Fund Revenue Category Summary</b>	<b>\$ 477,454</b>	<b>\$ 499,533</b>	<b>\$ 490,880</b>	<b>\$ 582,744</b>
<b>115</b>	<b>Library Expenditures</b>				
56500	Libraries	\$ 454,924	\$ 523,902	\$ 520,315	\$ 531,758
58400	Other Charges	46,969	52,705	52,705	54,956
91150	Social, Cultural & Recreational Projects	-	-	-	-
99100	Transfers Out	3,000	3,000	3,000	3,000
	<b>Total Library Fund Department Exp Summary</b>	<b>\$ 504,893</b>	<b>\$ 579,607</b>	<b>\$ 576,020</b>	<b>\$ 589,714</b>

Fund Summary by Category/Department  
Fiscal Year 2025/26

		2023-2024	2024-2025	2024-2025	2025-2026
		Actual	Amended	Estimated	Budgeted
<b>116</b>	<b>Solid Waste Fund Revenue</b>				
40000	Local Taxes	\$ 3,063,708	\$ 3,115,939	\$ 3,115,581	\$ 3,110,164
41000	Licenses & Permits	18,515	17,500	17,700	13,000
43000	Charges for Current Services	150,168	156,500	154,075	159,000
44000	Other Local Revenues	255,546	338,100	338,100	275,000
46000	State of Tennessee	99,621	209,000	204,000	153,000
49000	Other Sources	362,328	-	-	-
	<b>Total Solid Waste Fund Rev Category Summary</b>	<b>\$ 3,949,886</b>	<b>\$ 3,837,039</b>	<b>\$ 3,829,456</b>	<b>\$ 3,710,164</b>
<b>116</b>	<b>Solid Waste/Sanitation Fund Expenditures</b>				
55720	Sanitation Education/Information	\$ 3,400	\$ 4,200	\$ 2,935	\$ 4,400
55732	Convenience Centers	398,542	627,155	614,490	555,743
55733	Transfer Stations	2,823,621	2,437,054	2,369,262	2,656,027
55770	Post-Closure Care Cost	16,169	17,000	17,000	17,500
58400	Other Charges	137,820	153,085	153,085	168,908
99100	Transfers Out	3,803	3,803	3,803	3,803
	<b>Total Solid Waste Fund Department Exp Summary</b>	<b>\$ 3,383,355</b>	<b>\$ 3,242,298</b>	<b>\$ 3,160,575</b>	<b>\$ 3,406,381</b>
<b>120</b>	<b>Local Purpose Fund Revenue</b>				
40000	Local Taxes	\$ 861,075	\$ 854,400	\$ 914,400	\$ 911,075
41000	Licenses & Permits	21,805	22,500	22,500	22,500
49000	Other Sources	-	-	-	-
	<b>Total Local Purpose Fund Rev Category Summary</b>	<b>\$ 882,880</b>	<b>\$ 876,900</b>	<b>\$ 936,900</b>	<b>\$ 933,575</b>
<b>120</b>	<b>Local Purpose(Rural Fire) Fund</b>				
54310	Fire Prevention & Control	\$ 922,765	\$ 735,000	\$ 735,000	\$ 728,000
58400	Other Charges	10,537	15,000	15,000	20,000
	<b>Total Local Purpose Fund Dept Exp Summary</b>	<b>\$ 933,302</b>	<b>\$ 750,000</b>	<b>\$ 750,000</b>	<b>\$ 748,000</b>

Fund Summary by Category/Department  
Fiscal Year 2025/26

		2023-2024	2024-2025	2024-2025	2025-2026
		Actual	Amended	Estimated	Budgeted
<b>122</b>	<b>Drug Fund Revenues</b>				
42000	Fines, Forfeitures & Penalties	\$ 21,972	\$ 56,035	\$ 56,035	\$ 40,750
43000	Charges for Current Services	-	200	-	-
44000	Other Local Revenues	40,788	10,100	-	20,050
47000	Federal Government	-	29,100	30,000	4,000
48000	Other Government & Citizens	-	1,100	1,000	1,050
49000	Other Sources	17,906	-	-	-
	<b>Total Drug Fund Revenue Category Summary</b>	<b>\$ 80,666</b>	<b>\$ 96,535</b>	<b>\$ 87,035</b>	<b>\$ 65,850</b>
<b>122</b>	<b>Drug Control Fund</b>				
54150	Drug Enforcement	\$ 77,613	\$ 161,662	\$ 127,899	\$ 67,075
58400	Other Charges	582	900	550	700
	<b>Total Drug Control Fund Dept Exp Summary</b>	<b>\$ 78,195</b>	<b>\$ 162,562</b>	<b>\$ 128,449</b>	<b>\$ 67,775</b>
<b>131</b>	<b>Highway Fund Revenues</b>				
40000	Local Taxes	\$ 1,702,067	\$ 1,402,842	\$ 1,391,956	\$ 1,427,844
41000	Licenses & Permits	5,062	5,950	5,100	6,000
43000	Charges for Current Services	5,794	10,000	7,650	10,000
44000	Other Local Revenues	6,166	9,719	26,950	7,250
46000	State of Tennessee	4,581,858	3,844,688	3,844,688	5,166,125
47000	Federal Government	-	48,000	48,000	64,000
48000	Other Governments	-	-	-	-
49000	Other Sources	-	15,356	15,356	-
	<b>Total Highway Fund Revenue Category Summary</b>	<b>\$ 6,300,947</b>	<b>\$ 5,336,554</b>	<b>\$ 5,339,700</b>	<b>\$ 6,681,219</b>
<b>131</b>	<b>Highway Fund Expenditures</b>				
61000	Administration	\$ 410,019	\$ 448,755	\$ 442,325	\$ 464,430
62000	Highway & Bridge Maintenance	1,051,850	1,326,095	1,300,795	1,445,872
63100	Operation & Maintenance of Equipment	312,475	333,793	318,893	380,951
63400	Quarry Operations	374,365	423,813	400,213	457,637
65000	Other Charges	190,910	244,507	237,749	281,850
68000	Capital Outlay	3,288,270	2,777,216	2,768,397	3,718,015
82100	Principal on Debt	30,000	30,000	30,000	35,000
82200	Interest on Debt	3,802	3,410	3,410	3,016
99100	Transfers Out	3,803	3,803	3,803	3,803
	<b>Total Highway Fund Department Exp Summary</b>	<b>\$ 5,665,494</b>	<b>\$ 5,591,392</b>	<b>\$ 5,505,584</b>	<b>\$ 6,790,573</b>

Fund Summary by Category/Department  
Fiscal Year 2025/26

		2023-2024	2024-2025	2024-2025	2025-2026
		Actual	Amended	Estimated	Budgeted
<b>141</b>	<b>School General Fund Revenues</b>				
40000	Local Taxes	\$ 18,077,130	\$ 18,494,381	\$ 18,579,475	\$ 18,494,381
41000	Licenses & Permits	50,522	62,160	62,160	62,160
43000	Charges for Current Services	267,895	313,056	312,251	305,200
44000	Other Local Revenue	261,355	391,301	292,288	118,378
46000	State of Tennessee	35,579,084	38,445,596	38,432,946	37,160,444
47000	Federal Government	1,296,688	977,217	633,349	182,047
48000	Other Government & Citizens	20,072	79,424	79,424	29,749
49000	Other Sources	10	316,927	316,927	-
	<b>Total School Gen Fund Rev Category Summary</b>	<b>\$ 55,552,756</b>	<b>\$ 59,080,063</b>	<b>\$ 58,708,819</b>	<b>\$ 56,352,360</b>
<b>141</b>	<b>School General Fund Expenditures</b>				
	<b>Instruction</b>				
71100	Regular Instruction	\$ 23,270,158	\$ 25,189,341	\$ 24,517,268	\$ 24,962,417
71150	Alternative School	200,816	250,336	246,249	262,101
71200	Special Education Program	3,996,838	4,500,600	4,385,990	4,717,584
71300	Vocational Education Program	2,673,129	2,990,489	2,616,417	1,936,756
71400	Student Body Education Prog	608,575	855,770	855,770	851,163
	<b>Support</b>				
72110	Attendance	\$ 236,249	\$ 257,859	\$ 254,900	\$ 284,608
72120	Health Services	668,190	727,275	699,439	774,261
72130	Other Support Services	1,443,373	1,438,942	1,330,828	1,529,363
72210	Regular Instruction	1,445,411	1,617,143	1,544,813	1,647,998
72220	Special Educ Program	757,819	1,253,201	1,197,342	1,245,748
72230	Vocational Educ Prog	175,495	162,154	154,140	165,546
72250	Technology Department	1,179,043	1,280,459	1,265,851	1,223,508
72290	Other Programs (OPEB ARC)	194,068	210,000	210,000	210,000
72310	Board of Education	1,217,698	1,359,732	1,318,472	1,442,803
72320	Director of Schools	369,805	481,971	417,203	365,740
72410	Office of Principals	2,876,969	3,090,273	2,973,138	3,195,058
72510	Fiscal Services	11,561	11,561	11,561	11,561
72520	Human Resources	306,619	322,403	311,013	394,581
72610	Operation of Plant	3,527,873	4,041,239	3,775,373	4,313,237
72620	Maintenance of Plant	1,947,691	2,286,236	2,100,606	2,176,330
72710	Transportation	2,995,790	3,421,737	3,267,361	3,489,682
72810	Central & Other	121,040	174,552	174,552	153,226
	<b>Non-Instructional</b>				
73100	Food Service	\$ 23,272	\$ -	\$ -	\$ -
73300	Community Services	1,304,859	1,266,422	1,188,759	614,454
73400	Early Childhood Education	951,809	1,096,935	1,054,034	1,094,162
	<b>Capital Outlay &amp; Debt Service</b>				

Fund Summary by Category/Department  
Fiscal Year 2025/26

		2023-2024	2024-2025	2024-2025	2025-2026
		Actual	Amended	Estimated	Budgeted
76100	Capital Outlay	\$ 1,002,320	\$ 2,915,109	\$ 2,902,009	\$ 350,000
82130	Principal Debt Service	-	174,000	174,000	174,000
82230	Interest Debt Service	-	12,108	12,108	12,108
99100	Transfers Out	-	-	-	-
<b>Total School Gen Fund Exp Summary</b>		<b>\$ 53,506,470</b>	<b>\$ 61,387,845</b>	<b>\$ 58,959,196</b>	<b>\$ 57,597,995</b>
<b>142</b>	<b>Federal Projects Fund Revenues</b>	<b>Actual</b>	<b>Original</b>	<b>Amended</b>	<b>Budgeted</b>
47000	Federal Government	\$ 10,432,963	\$ 3,316,869	\$ 5,452,962	\$ 3,326,293
49000	Other Sources	-	-	-	-
<b>Total Federal Projects Revenue Summary</b>		<b>10,432,963</b>	<b>3,316,869</b>	<b>5,452,962</b>	<b>3,326,293</b>
<b>142</b>	<b>Federal Projects Fund Expenditures</b>				
<b>Instruction</b>		<b>Actual</b>	<b>Original</b>	<b>Amended</b>	<b>Budgeted</b>
71100	Regular Instruction Program	\$ 2,499,662	\$ 1,212,099	\$ 1,333,494	\$ 1,235,931
71200	Special Education Program	1,272,622	1,058,900	1,212,045	963,772
71300	Vocational Education Program	123,728	71,165	124,110	77,300
<b>Support Services</b>					
72120	Health Services	-	-	51,342	-
72130	Other Student Support	359,169	202,571	375,217	40,807
72210	Regular Instruction Program	1,152,847	330,524	890,475	473,088
72220	Special Education Program	285,849	247,825	516,929	303,323
72230	Vocational Education Program	3,735	5,000	8,706	5,000
72610	Operation of Plant	734,164	-	-	-
72620	Maintenance of Plant	31,517	-	-	-
72710	Transportation	156,865	188,786	215,581	227,072
73100	Food Service	-	-	-	-
76100	Regular Capital Outlay	3,874,151	-	725,061	-
<b>Other Uses</b>					
99100	Transfers Out	-	-	-	-
<b>Total Federal Projects Expenditures Summary</b>		<b>10,494,309</b>	<b>3,316,869</b>	<b>5,452,962</b>	<b>3,326,293</b>

Fund Summary by Category/Department  
Fiscal Year 2025/26

		2023-2024	2024-2025	2024-2025	2025-2026
		Actual	Amended	Estimated	Budgeted
<b>143</b>	<b>Centralized Cafeteria Fund Revenues</b>	<b>Actual</b>	<b>Original</b>	<b>Amended</b>	<b>Budgeted</b>
43000	Charges for Current Services	\$ 417,052	\$ 236,592	\$ 236,592	\$ 307,107
44000	Other Local Revenue	132,344	52,541	52,541	43,784
46000	State of Tennessee	27,022	-	-	-
47000	Federal Government	2,885,920	3,967,349	3,967,349	3,739,371
48000	Other Sources	-	-	-	-
	<b>Total Centralized Cafeteria Revenue Summary</b>	<b>\$ 3,462,338</b>	<b>\$ 4,256,482</b>	<b>\$ 4,256,482</b>	<b>\$ 4,090,263</b>
<b>143</b>	<b>Centralized Cafeteria Fund Expenditures</b>	<b>Actual</b>	<b>Original</b>	<b>Amended</b>	<b>Budgeted</b>
73100	Food Service	\$ 3,594,033	\$ 4,256,482	\$ 4,216,037	\$ 4,799,758
	<b>Total Centralized Cafeteria Dept Exp Summary</b>	<b>\$ 3,594,033</b>	<b>\$ 4,256,482</b>	<b>\$ 4,216,037</b>	<b>\$ 4,799,758</b>
<b>151</b>	<b>General Debt Service Fund Revenues</b>				
40000	Local Taxes	\$ 4,845,727	\$ 4,513,743	\$ 4,491,578	\$ 4,502,267
41000	Licenses & Permits	8,978	12,035	8,000	8,000
44000	Other Local Revenues	1,784,863	2,057,000	2,050,000	1,900,000
48000	Other Governments & Citizens	-	186,108	186,108	185,520
49000	Other Sources	125,000	125,000	125,000	135,000
	<b>Total Gen Debt Service Rev Category Summary</b>	<b>\$ 6,764,568</b>	<b>\$ 6,893,886</b>	<b>\$ 6,860,686</b>	<b>\$ 6,730,787</b>
<b>151</b>	<b>General Government Debt Service</b>				
82100	Principal on Debt	\$ 3,110,000	\$ 3,024,000	\$ 3,024,000	\$ 3,194,876
82200	Interest on Debt	2,093,176	2,111,915	2,111,915	1,993,868
82300	Other Debt Charges	88,607	109,700	99,700	105,200
99000	Other Uses	-	-	-	-
	<b>Total General Debt Service Fund Exp Summary</b>	<b>\$ 5,291,783</b>	<b>\$ 5,245,615</b>	<b>\$ 5,235,615</b>	<b>\$ 5,293,944</b>

Franklin County, TN						FY 2025-2026 Budget
County General Fund # 101						
Fund #101						
Account No.	Account Description	2023-2024 Actual	2024-2025 Amended	2024-2025 Estimated	2025-2026 Proposed	FURTHER EXPLANATION
<b>Estimated Revenues and Other Sources</b>						
<b>40000 LOCAL TAXES</b>						
<b>40100 County Property Taxes</b>						
40110	Current Property Tax	\$ 14,918,836	\$ 15,614,135	\$ 15,592,000	\$ 16,388,609	Represents \$0.9681
40120	Trustee's Collections - Prior Year	181,268	278,500	278,500	280,000	(- \$0.005 to Library; +\$0.0141 from School)
40125	Trustee's Collections - Bankruptcy	442	500	400	400	
40130	Circuit/Clerk & Master Collections - Prior Year	319,036	405,500	405,500	405,500	
40140	Interest and Penalty	42,499	58,190	52,500	52,500	
40161	Payments in Lieu of Taxes - TVA	4,218	4,100	5,000	5,000	
40162	Payments in Lieu of Taxes - Local Utilities	52,456	49,000	53,125	53,125	
40163	Payments in Lieu of Taxes - Other	36,526	37,000	19,625	20,000	
<b>40200 COUNTY LOCAL OPTION TAXES</b>						
40250	Litigation Tax - General	112,929	110,000	113,125	114,000	
40270	Business Tax	591,647	624,000	624,000	624,000	
40275	Mixed Drink Tax - Local	56,012	62,500	65,150	65,150	
<b>40300 STATUTORY LOCAL TAXES</b>						
40320	Bank Excise Tax	113,877	114,000	109,029	110,000	
40330	Wholesale Beer Tax	208,843	172,275	172,275	172,350	
40390	Other Statutory Local Taxes	382	375	500	500	
<b>TOTAL LOCAL TAXES</b>		<b>\$ 16,638,971</b>	<b>\$ 17,530,075</b>	<b>\$ 17,490,729</b>	<b>\$ 18,291,134</b>	
<b>41000 LICENSES AND PERMITS</b>						
<b>41100 Licenses</b>						
41140	Cable TV Franchise	\$ 67,638	\$ 68,000	\$ 55,800	\$ 60,000	
<b>41500 Permits</b>						
41510	Beer Permits	4,242	4,000	4,570	4,500	
41520	Building Permits	275,926	370,000	372,000	375,000	
41590	Other Permits	-	15,937	15,925	2,000	
<b>TOTAL LICENSES AND PERMITS</b>		<b>\$ 347,806</b>	<b>\$ 457,937</b>	<b>\$ 448,295</b>	<b>\$ 441,500</b>	
<b>42000 FINES, FORFEITURES AND PENALTIES</b>						
<b>42100 Circuit Court</b>						
42110	Fines	\$ 899	\$ 10,500	\$ 10,520	\$ 2,000	
42120	Officers Costs	16,260	18,000	18,000	18,000	
42141	Drug Court Fees	1,492	1,500	1,550	2,000	
42150	Jail Fees	3,155	2,500	3,850	3,500	
42180	DUI Treatment Fines	619	700	650	1,000	
42190	Data Entry Fee - Circuit Court	2,391	2,500	2,050	2,500	
42191	Courtroom Security Fee	81	100	100	100	
42192	Victims Assistance Assessments	1,993	2,000	1,950	2,000	
<b>42300 General Sessions Court</b>						
42310	Fines	30,444	39,100	40,000	40,000	
42311	Fines for Littering	-	50	-	50	
42320	Officers Costs	55,909	62,300	62,300	62,000	
42330	Game and Fish Fines	1,288	1,200	2,025	2,000	
42341	Drug Court Fees	6,565	5,900	6,400	6,400	
42350	Jail Fees	15,293	14,700	15,250	15,300	
42380	DUI Treatment Fines	5,432	4,075	6,325	6,400	
42390	Data Entry Fee - General Sessions Court	9,571	9,400	9,400	9,500	
42391	Courtroom Security Fee	1,104	1,150	1,120	1,150	
42392	Victims Assistance Assessments	22,206	23,000	23,880	23,950	
<b>42400 Juvenile Court</b>						
42410	Fines	736	850	195	200	
42420	Officers Costs	2,655	2,500	2,345	2,500	
42490	Data Entry Fee - Juvenile Court	1,682	1,700	1,380	1,500	
42491	Courtroom Security Fee - Juvenile Court	2	50	70	70	
<b>42500 Chancery Court</b>						
42520	Officers Costs	228	250	370	370	
42530	Data Entry Fee - Chancery Court	5,294	4,600	6,280	6,300	
<b>42600 Other Courts - In County</b>						
42990	Other Fines, Forfeitures & Penalties	107	26,021	26,021	-	
<b>TOTAL FINES, FORFEITURES &amp; PENALTIES</b>		<b>\$ 185,406</b>	<b>\$ 234,646</b>	<b>\$ 243,581</b>	<b>\$ 208,790</b>	
<b>43000 CHARGES FOR CURRENT SERVICES</b>						
<b>43100 General Service Charges</b>						
43190	Other General Service Charges	\$ 116,420	\$ 90,650	\$ 106,575	\$ 90,000	State Contract Litter St. Routes
<b>43300 Fees</b>						
43350	Copy Fees	\$ -	\$ 50	\$ -	\$ 50	
43366	Greenbelt Application Late	100	100	500	500	
43370	Telephone Commissions	52,198	45,000	48,610	48,000	Inmate Phones
43383	Additional Fees - Tinting and Registration	44,294	46,000	46,090	46,000	
43392	Data Processing Fees - Register	15,350	15,000	12,710	15,000	
43393	Probation Fees	157,543	188,000	188,600	188,000	
43394	Data Processing Fees - Sheriff	3,192	3,050	3,215	3,250	
43395	Sex Offender Registration Fee - Sheriff	7,500	11,520	11,520	8,550	
43396	Data Processing Fees - County Clerk	5,082	4,500	5,030	5,000	
43399	Vehicle Insurance Coverage & Reinstatement Fees	5,950	4,420	8,615	8,650	
<b>TOTAL CHARGES FOR CURRENT SERVICES</b>		<b>\$ 407,629</b>	<b>\$ 408,290</b>	<b>\$ 431,465</b>	<b>\$ 413,000</b>	

Franklin County, TN						FY 2025-2026 Budget
County General Fund # 101						
Fund #101						
Account No.	Account Description	2023-2024 Actual	2024-2025 Amended	2024-2025 Estimated	2025-2026 Proposed	FURTHER EXPLANATION
<b>44000</b>	<b>OTHER LOCAL REVENUES</b>					
<b>44100</b>	<b>Recurring Items</b>					
44110	Investment Income	\$ 125,751	\$ 123,000	\$ 123,866	\$ 125,000	
44120	Lease/Rentals	44,500	42,000	44,000	44,000	SCHRA, TN Rehab, TN Environ
44131	Commissary Sales	22,567	24,500	26,655	27,000	Sheriff Commissary
44140	Sale of Maps	-	50	-	50	
44145	Sale of Recycled Materials	-	100	-	100	
44170	Miscellaneous Refunds	24,538	8,076	5,486	7,500	St Inmate
<b>44500</b>	<b>Nonrecurring Items</b>					
44540	Sale of Property	21,910	73,091	73,091	-	
44570	Contributions and Gifts	13,431	19,698	18,500	3,000	
44990	Other Local Revenues	7,808	23,761	4,796	7,000	Unclaimed Property, Misc & Ins Dividend
44990	Other Local Revenues - Beach	705	-	590	-	Dry Creek Beach Receipts
44990	Other Local Revenues - Food Truck Friday	300	-	-	-	
44990	Other Local Revenues - Farmers Mkt	100	-	-	-	Farmers Mkt Pavilion Rental
44990	Other Local Revenues - Beer Board Fines	-	-	5,000	-	Beer Board Fines
44990	Other Local Revenues - SMTAP	12,555	-	13,391	13,000	Pavilion Receipts
44990	Other Local Revenues - Project Preservation	33	-	21	-	Project Preservation Receipts
44990	Other Local Revenues - Fair	150	-	-	-	Fair Receipts
	<b>TOTAL OTHER LOCAL REVENUES</b>	<b>\$ 274,348</b>	<b>\$ 314,276</b>	<b>\$ 315,396</b>	<b>\$ 226,650</b>	
<b>45000</b>	<b>FEES RECEIVED FROM COUNTY OFFICIALS</b>					
<b>45500</b>	<b>Fees in Lieu of Salary</b>					
45510	County Clerk	\$ 486,362	\$ 480,000	\$ 482,000	\$ 482,000	
45520	Circuit Court Clerk	152,547	140,000	159,000	160,000	
45540	General Sessions Court Clerk	236,487	259,000	260,000	260,000	
45550	Clerk and Master	172,810	185,000	199,250	199,250	
45560	Juvenile Court Clerk	31,775	32,350	26,400	27,000	
45580	Register	253,521	278,000	278,165	280,000	
45590	Sheriff	17,608	28,250	28,250	27,000	
45610	Trustee	977,634	1,002,000	993,125	995,000	
	<b>TOTAL FEES REC'D FROM COUNTY OFFICIALS</b>	<b>\$ 2,328,744</b>	<b>\$ 2,404,600</b>	<b>\$ 2,426,190</b>	<b>\$ 2,430,250</b>	
<b>46000</b>	<b>STATE OF TENNESSEE</b>					
<b>46100</b>	<b>General Government Grants</b>					
46110	Juvenile Services Program	\$ 9,000	\$ 9,000	\$ 9,000	\$ 9,000	
46210	Law Enforcement Training Program	30,400	95,400	95,400	30,400	
46240	School Resource Officers Grants	825,000	835,400	835,400	825,000	SRO Grant
46290	Other Public Safety Grants	1,332,550	-	-	-	
46310	Health Department Programs	78,319	253,400	94,135	259,797	DGA Contract (100%)
<b>46400</b>	<b>Public Works Grants</b>					
46430	Litter Program	21,645	13,000	13,000	13,000	about 20%
<b>46800</b>	<b>Other State Revenues</b>					
46835	Vehicle Certificate of Title Fees	9,273	9,400	9,105	9,400	Co Clerk fee reserved for equipment/supplies
46840	Alcoholic Beverage Tax	117,953	120,000	116,935	120,000	
46845	Opioid Settlement Funds	191,549	152,470	152,470	127,905	
46851	State Revenue Sharing - TVA	1,410,877	1,410,000	1,389,575	1,390,000	TVA
46852	State Revenue Sharing - Telecommunications	65,466	67,000	65,100	67,000	
46855	State Shared Sports Gaming	45,366	60,000	60,000	50,500	
46915	Contracted Prisoner Boarding	634,591	645,000	640,000	640,000	
46960	Registrar's Salary Supplement	15,164	15,164	15,164	15,164	
46990	Other State Grants - Archives	-	300	300	-	Project Preservation -St Library/Archives Grant
46980	Other State Grants - AOCG	111,074	49,998	49,998	-	Admin Court Security Grant 100%
46980	Other State Grants - Brownfield	-	485,152	485,152	-	Brownfield Grants
46990	Other State Revenues - InvestPrep Grant	-	22,498	22,498	-	Invest Prep Grant (70/30) ID Board
46990	Other State Revenues	33,553	34,592	34,592	1,000	
	<b>TOTAL STATE OF TENNESSEE</b>	<b>\$ 4,931,780</b>	<b>\$ 4,277,774</b>	<b>\$ 4,087,824</b>	<b>\$ 3,558,166</b>	
<b>47000</b>	<b>FEDERAL GOVERNMENT</b>					
<b>47100</b>	<b>Federal Through State</b>					
47170	Appalachian Regional Commission	\$ 74,986	\$ 139,809	\$ 93,542	\$ -	Site Dev \$93,542
47180	Community Development Grant	-	398,400	345,280	-	Fire Truck Huntland
47220	Civil Defense Reimbursement	1,071	39,093	39,093	38,850	
47235	Homeland Security Grants	-	41,931	41,931	-	Homeland Security Grant 100%
47305	Covid-19 Grant # 5 - Airport	9,000	-	-	-	Airport Grant
47307	COVID-19 Grant B - Jail ETSU	19,874	-	-	-	Jail ETSU Health Grant
47403	American Rescue Plan Act Grant #3 - TDEC	-	519,469	519,469	-	TDEC Grant
47404	American Rescue Plan Act Grant #4 - BBAND	-	420,273	420,273	-	Broadband Connectivity
47407	American Rescue Plan Act Grant B - Health	13,740	504,838	504,838	-	Health ARPA Grant
47590	Other Federal through State	473,290	1,177,418	914,838	-	Impaired Drivers \$20K
<b>47600</b>	<b>Direct Federal</b>					
47680	Forest Service	1,514	2,875	1,515	1,515	
47901	American Rescue Plan Act Grant # 6	4,099,205	-	-	-	
47902	American Rescue Plan Act Grant #7 - LATCF	100,000	-	-	-	LATCF
47903	American Rescue Plan Act Grant #C - Airport	21,784	-	-	-	Airport ARPA Grant
47990	Other Direct Federal Revenue	38,468	11,785	3,285	7,000	Inmate Social Sec & Meth OT
	<b>TOTAL FEDERAL GOVERNMENT</b>	<b>\$ 4,852,932</b>	<b>\$ 3,255,891</b>	<b>\$ 2,884,063</b>	<b>\$ 47,365</b>	

Franklin County, TN						FY 2025-2026 Budget
County General Fund # 101						
Fund #101						
Account No.	Account Description	2023-2024 Actual	2024-2025 Amended	2024-2025 Estimated	2025-2026 Proposed	FURTHER EXPLANATION
<b>48000 OTHER GOVERNMENTS &amp; CITIZENS</b>						
<b>48100 Other Governments</b>						
48130	Contributions	\$ 87,025	\$ 471,107	\$ 461,986	\$ 194,481	E-911, Cities PPA& Animal Control, VTAID
<b>48600 Citizens &amp; Groups</b>						
48610	Donations	\$ 41,929	\$ 53,903	\$ 41,900	\$ -	VTAID, Proj Presv, Anim Ctrl
48990	Other	48,892	50,000	48,600	50,000	BOE for SRO, Cell Phones/Software
48991	Opioid Settlement Funds - Past Remediation	228,071	86,000	85,854	86,000	Food Cty
<b>TOTAL OTHER GOVERNMENTS &amp; CITIZENS</b>		<b>\$ 405,917</b>	<b>\$ 661,010</b>	<b>\$ 638,340</b>	<b>\$ 330,481</b>	
<b>TOTAL ESTIMATED REVENUES</b>		<b>\$ 30,373,533</b>	<b>\$ 29,544,498</b>	<b>\$ 28,965,884</b>	<b>\$ 25,947,336</b>	
<b>49000 OTHER SOURCES</b>						
49600	Proceeds From Sale of Capital Assets	\$ 154,029	\$ 2,050	\$ 2,050	\$ -	
49800	Transfers In	10,606	10,606	10,606	10,606	Library \$3K, Hwy \$3,803 & Solid Waste \$3,803
<b>TOTAL OTHER SOURCES</b>		<b>\$ 164,635</b>	<b>\$ 12,656</b>	<b>\$ 12,656</b>	<b>\$ 10,606</b>	
<b>TOTAL EST. REVENUES &amp; OTHER SOURCES</b>		<b>\$ 30,538,168</b>	<b>\$ 29,557,155</b>	<b>\$ 28,978,540</b>	<b>\$ 25,957,942</b>	
<b>Estimated Expenditures</b>						
<b>51100 COUNTY COMMISSION</b>						COLA 3.5%
191	Board & Committee Fees	\$ 69,548	\$ 73,000	\$ 69,550	\$ 73,000	
<b>Total Salary Expense</b>		<b>\$ 69,548</b>	<b>\$ 73,000</b>	<b>\$ 69,550</b>	<b>\$ 73,000</b>	
201	Social Security	4,071	4,100	4,100	4,100	
204	Pensions	365	410	370	410	
207	Medical Insurance	247	700	210	300	
210	Unemployment Compensation	2	21	2	21	
212	Employer Medicare Liability	1,006	1,059	1,000	1,059	
<b>Total Benefit Expense</b>		<b>\$ 5,691</b>	<b>\$ 6,290</b>	<b>\$ 5,682</b>	<b>\$ 5,890</b>	
305	Audit Services	18,393	20,500	20,500	20,500	Based on Census Data
320	Dues & Memberships	12,336	13,711	13,711	14,500	SCTDD, TCCA, TCSA & SCHRA
330	Operating Lease Payments	4,029	4,100	4,020	4,100	KMBS Copier Lease
331	Legal Services	300	15,000	5,000	15,000	
332	Legal Notices, Recording, & Court Cost	3,530	9,800	6,500	11,000	Some Reimbursed through Grants
355	Travel	1,993	5,000	2,310	5,000	Per diems, Mileage & Lodging, Etc **New Co Comm Requirements**
399	Other Contracted Services	-	4,789	4,500	5,000	Meeting Manager & Misc
<b>Total Contract Expense</b>		<b>\$ 40,581</b>	<b>\$ 72,900</b>	<b>\$ 56,541</b>	<b>\$ 75,100</b>	
435	Office Supplies	8,572	13,000	10,000	13,000	Includes copy/printer paper for all
<b>Total Supply Expense</b>		<b>\$ 8,572</b>	<b>\$ 13,000</b>	<b>\$ 10,000</b>	<b>\$ 13,000</b>	
509	Refunds	22,735	96,161	83,753	5,000	Bldg. permits, tax refunds, etc.
524	In Service/Staff Development	875	2,000	925	2,000	Meeting Registrations & Contracted In-Service Staff Development ***New Co Comm Requirements***
540	Tax Relief Program	88,257	85,000	81,382	85,000	Elderly low-income/Disabled Veterans
599	Other Charges	4,161	85,284	29,342	15,000	E-911 Sign Maint & Misc
599	Other Charges - DPTSP	15,583	92,505	92,505	-	
599	Other Charges - Fair	914	64,493	743	-	Franklin County Fair - Balance Carries
<b>Total Other Expense</b>		<b>\$ 132,524</b>	<b>\$ 425,443</b>	<b>\$ 288,651</b>	<b>\$ 107,000</b>	
<b>TOTAL COUNTY COMMISSION</b>		<b>\$ 256,916</b>	<b>\$ 590,632</b>	<b>\$ 430,424</b>	<b>\$ 273,990</b>	
<b>51220 BEER BOARD</b>						
332	Legal Notices	\$ 707	\$ 2,450	\$ 2,000	\$ 2,000	Advertising
355	Travel	-	25	-	25	Per diems, Mileage & Lodging, Etc
<b>Total Contract Expense</b>		<b>\$ 707</b>	<b>\$ 2,475</b>	<b>\$ 2,000</b>	<b>\$ 2,025</b>	
599	Other Charges	149	100	-	350	Background Checks
<b>Total Other Expense</b>		<b>\$ 149</b>	<b>\$ 100</b>	<b>\$ -</b>	<b>\$ 350</b>	
<b>TOTAL BEER BOARD</b>		<b>\$ 856</b>	<b>\$ 2,575</b>	<b>\$ 2,000</b>	<b>\$ 2,375</b>	
<b>51300 COUNTY MAYOR</b>						
101	County Official	\$ 108,513	\$ 113,940	\$ 113,940	\$ 117,357	Elected - State Mandated 3%
103	Assistant(s)	49,727	51,565	51,574	53,370	1 position FT
186	Longevity	300	360	360	420	1 employee
<b>Total Salary Expense</b>		<b>\$ 158,540</b>	<b>\$ 165,865</b>	<b>\$ 165,874</b>	<b>\$ 171,147</b>	
201	Social Security	9,725	10,319	10,225	10,646	
204	Pensions	11,372	12,465	12,440	15,401	TCRS From 8.97%
206	Life Insurance	94	134	37	134	
207	Medical Insurance	17,316	21,694	17,870	22,648	Estimated 2.5% Increase Jan 1
210	Unemployment Compensation	19	42	30	42	2 FT
212	Employer Medicare Liability	2,274	2,414	2,391	2,491	
299	Other Fringe Benefits	200	500	200	500	
<b>Total Benefit Expense</b>		<b>\$ 41,000</b>	<b>\$ 47,567</b>	<b>\$ 43,193</b>	<b>\$ 51,861</b>	
307	Communication	30	50	34	50	
320	Dues & Memberships	1,980	2,178	2,178	2,200	TACM
330	Operating Lease Payments	2,511	3,000	2,580	2,500	KMBS Lease Copier
348	Postal Charges	-	100	73	100	

Franklin County, TN						FY 2025-2026 Budget
County General Fund # 101						
Fund #101						
Account No.	Account Description	2023-2024 Actual	2024-2025 Amended	2024-2025 Estimated	2025-2026 Proposed	FURTHER EXPLANATION
355	Travel	-	200	140	1,000	Per diems, Mileage & Lodging, Etc
	<b>Total Contract Expense</b>	<b>\$ 4,521</b>	<b>\$ 5,528</b>	<b>\$ 5,005</b>	<b>\$ 5,850</b>	
425	Gasoline	803	1,100	900	2,000	Moved from ID Board
435	Office Supplies	345	2,500	860	2,500	
	<b>Total Supply Expense</b>	<b>\$ 1,148</b>	<b>\$ 3,600</b>	<b>\$ 1,760</b>	<b>\$ 4,500</b>	
508	Premium on Surety Bonds	-	50	-	50	2 Notaries
524	In Service/Staff Development	-	572	150	1,000	Meeting Registrations & Contracted In-Service Staff Development
599	Other Charges	2,142	4,100	4,000	5,000	
	<b>Total Other Expense</b>	<b>\$ 2,142</b>	<b>\$ 4,722</b>	<b>\$ 4,150</b>	<b>\$ 6,050</b>	
	<b>TOTAL COUNTY MAYOR</b>	<b>\$ 207,351</b>	<b>\$ 227,282</b>	<b>\$ 219,982</b>	<b>\$ 239,408</b>	
<b>51400</b>	<b>COUNTY ATTORNEY</b>					
320	Dues & Memberships	\$ -	\$ -	\$ -	\$ 200	TCAA
331	Legal Services	18,000	18,000	18,000	18,000	\$1,500 Monthly Retainer
355	Travel	-	-	-	700	
	<b>Total Contract Expense</b>	<b>\$ 18,000</b>	<b>\$ 18,000</b>	<b>\$ 18,000</b>	<b>\$ 18,900</b>	
524	In Service/Staff Development	-	-	-	300	TCAA Conference
	<b>Total Other Expense</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 300</b>	
	<b>TOTAL COUNTY ATTORNEY</b>	<b>\$ 18,000</b>	<b>\$ 18,000</b>	<b>\$ 18,000</b>	<b>\$ 19,200</b>	
<b>51500</b>	<b>ELECTION COMMISSION</b>					
101	County Official	\$ 84,556	\$ 88,784	\$ 88,784	\$ 91,447	Elected - State Mandated 3%
106	Deputy	40,602	45,294	31,140	46,880	1 position
184	Educational Incentive -- Co. Official/Admin. Officer	950	950	950	950	1 employee
186	Longevity	1,800	1,860	1,200	1,200	employee
187	Overtime Pay	5,491	15,930	7,290	15,930	# Elections this fiscal year
189	Other Salaries & Wages	15,544	20,675	17,800	20,675	part time
192	Election Commission	1,598	3,043	3,043	3,043	
193	Election Workers	26,811	70,520	70,520	70,520	# Elections this fiscal year
	<b>Total Salary Expense</b>	<b>\$ 177,352</b>	<b>\$ 247,056</b>	<b>\$ 220,457</b>	<b>\$ 250,645</b>	
201	Social Security	10,562	15,348	13,300	15,571	
204	Pensions	9,424	11,488	7,150	14,079	TCRS From 8.97%
206	Life Insurance	77	94	74	94	
207	Medical Insurance	17,491	18,110	14,630	18,564	Estimated 2.5% Increase Jan 1
210	Unemployment Compensation	101	183	183	183	
212	Employer Medicare Liability	2,501	3,590	3,180	3,642	
299	Other Fringe Benefits	500	500	300	500	3 emp.
	<b>Total Benefit Expense</b>	<b>\$ 40,656</b>	<b>\$ 49,312</b>	<b>\$ 38,817</b>	<b>\$ 52,632</b>	
307	Communication	383	450	350	400	
317	Data Processing Services	17,802	15,677	15,677	19,177	Microvote and Embry
320	Dues & Memberships	-	-	-	-	TACEO
330	Operating Lease Payments	3,766	3,800	3,500	3,800	KMBS Copier Lease
332	Legal Notices, Recording, & Court Cost	4,485	24,000	25,000	25,000	PPB long ballots
334	Maintenance Agreements	1,000	1,050	1,050	1,100	Kardveyor
336	Maintenance & Repair -- Equipment	65	100	-	600	
348	Postal Charges	3,494	5,500	4,000	4,000	
349	Printing, Stationary & Forms	2,006	4,000	4,000	4,000	
355	Travel	1,537	2,050	740	2,000	Per diems, Mileage & Lodging, Etc
399	Other Contracted Services	6,975	7,740	7,450	8,140	2 maintenance techs.
	<b>Total Contract Expense</b>	<b>\$ 41,513</b>	<b>\$ 64,367</b>	<b>\$ 61,767</b>	<b>\$ 68,217</b>	
435	Office Supplies	2,689	4,000	4,000	4,000	
499	Other Supplies & Materials	1,952	2,750	2,500	2,000	
	<b>Total Supply Expense</b>	<b>\$ 4,641</b>	<b>\$ 6,750</b>	<b>\$ 6,500</b>	<b>\$ 6,000</b>	
524	In Service/Staff Development	100	100	100	100	Meeting Registrations & Contracted In-Service Staff Development
599	Other Charges	975	1,000	100	1,000	Voting Machine Disposal, Notary Bonds & Misc
	<b>Total Other Expense</b>	<b>\$ 1,075</b>	<b>\$ 1,100</b>	<b>\$ 200</b>	<b>\$ 1,100</b>	
799	Other Capital Outlay - ELECT	14,000	-	-	-	
799	Other Capital Outlay - TECH	313,225	-	-	2,500	Technology Grant
	<b>Total Capital Expense</b>	<b>\$ 327,225</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 2,500</b>	
	<b>TOTAL ELECTION COMMISSION</b>	<b>\$ 592,462</b>	<b>\$ 368,585</b>	<b>\$ 327,741</b>	<b>\$ 381,093</b>	
<b>51600</b>	<b>REGISTER OF DEEDS</b>					
101	County Official	\$ 93,951	\$ 98,649	\$ 98,649	\$ 101,608	Elected - State Mandated 3%
106	Deputy(ies)	161,512	167,321	167,321	173,178	4 positions
185	Educational Incentive -- Other County Employees	950	3,500	1,900	1,800	2 employees
186	Longevity	1,200	1,200	2,400	1,500	2 employees
	<b>Total Salary Expense</b>	<b>\$ 257,613</b>	<b>\$ 270,670</b>	<b>\$ 270,270</b>	<b>\$ 278,086</b>	
201	Social Security	15,504	16,831	16,475	17,291	
204	Pensions	18,476	20,339	20,235	25,022	TCRS 8.97%
206	Life Insurance	234	234	211	234	
207	Medical Insurance	34,982	45,275	36,011	46,410	Estimated 2.5% Increase Jan 1
210	Unemployment Compensation	84	85	85	85	
212	Employer Medicare Liability	3,626	3,936	3,855	4,044	
299	Other Fringe Benefits	800	800	800	800	4 employees
	<b>Total Benefit Expense</b>	<b>\$ 73,706</b>	<b>\$ 87,501</b>	<b>\$ 77,672</b>	<b>\$ 93,886</b>	

Franklin County, TN						FY 2025-2026 Budget
County General Fund # 101						
Fund #101						
Account No.	Account Description	2023-2024 Actual	2024-2025 Amended	2024-2025 Estimated	2025-2026 Proposed	FURTHER EXPLANATION
307	Communication	570	500	570	565	
317	Data Processing Services	19,780	25,000	12,725	25,000	Offset by DP revenue
320	Dues & Memberships	937	984	995	1,050	COAT(INCR), TRA, MTRA
330	Operating Lease Payments	4,185	5,500	4,400	4,390	KMBS Copier & Postage Machine Lease
348	Postal Charges	1,000	1,000	1,000	1,000	
355	Travel	2,700	3,500	2,600	2,150	Per diems, Mileage & Lodging, Etc
399	Other Contracted Services	24,447	25,870	17,475	21,000	Microfilming, Rebinding & Plat Scanning - Adding the Thank A Veteran Program
	<b>Total Contract Expense</b>	<b>\$ 53,619</b>	<b>\$ 62,354</b>	<b>\$ 39,765</b>	<b>\$ 55,155</b>	
435	Office Supplies	6,072	11,130	9,110	9,200	
	<b>Total Supply Expense</b>	<b>\$ 6,072</b>	<b>\$ 11,130</b>	<b>\$ 9,110</b>	<b>\$ 9,200</b>	
524	In Service/Staff Development	1,380	4,500	1,010	2,600	Meeting Registrations & Contracted In-Service Staff Development & Recert
599	Other Charges	-	100	-	100	
	<b>Total Other Expense</b>	<b>\$ 1,380</b>	<b>\$ 4,600</b>	<b>\$ 1,010</b>	<b>\$ 2,700</b>	
799	Other Capital Outlay	-	6,500	-	6,500	
	<b>Total Capital Expense</b>	<b>\$ -</b>	<b>\$ 6,500</b>	<b>\$ -</b>	<b>\$ 6,500</b>	
	<b>TOTAL REGISTER OF DEEDS</b>	<b>\$ 392,390</b>	<b>\$ 442,755</b>	<b>\$ 397,827</b>	<b>\$ 445,527</b>	
<b>51720</b>	<b>PLANNING &amp; ZONING</b>					
103	Assistant(s)	\$ 42,709	\$ 45,230	\$ 41,365	\$ 46,814	1 FT position
105	Supervisor/Director	70,000	77,530	77,530	80,244	Appointed - Salary
106	Deputy	48,090	49,829	49,829	51,574	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
	<b>Total Salary Expense</b>	<b>\$ 162,949</b>	<b>\$ 174,738</b>	<b>\$ 170,874</b>	<b>\$ 180,781</b>	
201	Social Security	10,104	10,871	10,600	11,246	
204	Pensions	9,521	11,859	11,825	16,274	TCRS 8.97%
206	Life Insurance	133	140	140	140	
207	Medical Insurance	8,745	27,165	11,270	27,846	Estimated 2.5% Increase Jan 1
210	Unemployment Compensation	84	89	94	64	
212	Employer Medicare Liability	2,363	2,542	2,480	2,630	
299	Other Fringe Benefits	600	600	600	600	3 employees
	<b>Total Benefit Expense</b>	<b>\$ 31,550</b>	<b>\$ 53,267</b>	<b>\$ 37,009</b>	<b>\$ 58,800</b>	
307	Communication	445	-	-	-	
320	Dues and Memberships	119	150	150	150	TNAFPM
330	Operating Lease Payments	2,181	2,590	2,190	2,300	KMBS Copier Maintenance Lease (got rid of fax and printer cost)
332	Legal Notices, Recording & Court Cost	1,857	2,600	2,200	2,600	Cost Increase/ More public notices
334	Maintenance Agreement (Software)	1,447	1,664	1,600	1,700	ESRI (GIS) Incremental Yearly increase
338	Maintenance & Repair -- Vehicle	200	500	200	500	County Vehicle needs engine work
348	Postal Charges	300	800	410	800	
355	Travel	-	500	-	500	Per diems, Mileage & Lodging, TNAFPM Conference & Mandated Training
	<b>Total Contract Expense</b>	<b>\$ 6,549</b>	<b>\$ 8,804</b>	<b>\$ 6,750</b>	<b>\$ 8,550</b>	
425	Gasoline	497	1,200	1,450	1,200	Cost Increase
432	Library Books/Media	-	350	-	-	
435	Office Supplies	1,312	1,500	1,425	1,600	
	<b>Total Supply Expense</b>	<b>\$ 1,809</b>	<b>\$ 3,050</b>	<b>\$ 2,875</b>	<b>\$ 2,800</b>	
508	Premiums on Corporate Surety Bonds	100	100	100	100	Notary Bonds
524	In Service/Staff Development	100	500	100	100	Meeting Registrations & Contracted In-Service Staff Development ESRI/GIS, TN Mandated Training TNAFPM Conference
599	Other Charges	-	100	100	50	Notary Application Fee
	<b>Total Other Expense</b>	<b>\$ 200</b>	<b>\$ 700</b>	<b>\$ 300</b>	<b>\$ 250</b>	
799	Other Capital Outlay	-	2,000	1,000	2,000	Non-Supply Items
	<b>Total Capital Expense</b>	<b>\$ -</b>	<b>\$ 2,000</b>	<b>\$ 1,000</b>	<b>\$ 2,000</b>	
	<b>TOTAL PLANNING &amp; ZONING</b>	<b>\$ 203,057</b>	<b>\$ 242,559</b>	<b>\$ 218,808</b>	<b>\$ 253,181</b>	
<b>51800</b>	<b>COUNTY BUILDINGS</b>					
105	Supervisor/Director	\$ 40,019	\$ 42,860	\$ 42,804	\$ 44,302	Appointed - Hourly
166	Custodial Personnel	196,701	216,088	216,088	232,967	7 positions
167	Maintenance Personnel	94,042	113,202	113,202	171,263	3 positions (Moved Position 1 from Jail)
169	Part-Time Personnel	19,675	21,375	20,602	25,311	1 position
186	Longevity	3,480	4,520	4,520	3,900	5 employees
187	Overtime	-	435	-	800	
189	Other Salaries & Wages	1,969	7,400	7,400	4,000	Hrs Paid During Holiday/Admin above RegularHrs
	<b>Total Salary Expense</b>	<b>\$ 355,886</b>	<b>\$ 405,880</b>	<b>\$ 404,616</b>	<b>\$ 482,543</b>	
201	Social Security	21,506	25,539	24,400	30,060	
204	Pensions	24,067	30,868	28,550	43,505	TCRS 8.97%
206	Life Insurance	441	468	350	515	
207	Medical Insurance	74,284	80,790	75,050	102,102	Estimated 2.5% Increase Jan 1
210	Unemployment Compensation	231	335	233	254	
212	Employer Medicare Liability	5,030	5,980	5,725	7,030	
299	Other Fringe Benefits	1,900	1,800	1,800	2,300	11.5 employees
	<b>Total Benefit Expense</b>	<b>\$ 127,459</b>	<b>\$ 145,780</b>	<b>\$ 136,108</b>	<b>\$ 185,767</b>	

Franklin County, TN						FY 2025-2026 Budget
County General Fund # 101						
Fund #101						
Account No.	Account Description	2023-2024 Actual	2024-2025 Amended	2024-2025 Estimated	2025-2026 Proposed	FURTHER EXPLANATION
307	Communication	64,282	71,000	57,950	66,000	
321	Engineering Services	-	8,000	-	8,000	
334	Maintenance Agreement	83,691	84,000	108,200	120,000	ISP (Comcast/United), Elevator & Others
335	Maintenance & Repair -- Buildings	102,134	130,000	142,000	150,000	JCI Sprinkler & Fire Systems, HVAC, Fire Ext, Etc
336	Maintenance & Repair -- Equipment	24,750	24,600	20,500	26,000	
338	Maintenance & Repair -- Vehicles	766	2,000	2,000	2,000	Routine maint & tire replacement
347	Pest Control	12,485	15,000	14,100	15,000	Co Wide Annual Bid Item
359	Disposal Services	24,841	24,000	28,850	30,000	Most County locations
399	Other Contracted Services	39,345	52,000	50,000	50,000	TRM & Andrews Tech
	<b>Total Contract Expense</b>	<b>\$ 352,294</b>	<b>\$ 410,600</b>	<b>\$ 423,600</b>	<b>\$ 467,000</b>	
410	Custodial Supplies	26,715	32,000	32,000	37,000	
425	Gasoline	2,174	3,200	3,200	2,500	
451	Uniforms	-	2,500	2,500	2,500	
452	Utilities	550,096	624,000	590,000	600,000	
471	Software	20,724	-	-	-	
499	Other Supplies/Materials	2,804	6,500	6,500	10,000	
	<b>Total Supply Expense</b>	<b>\$ 602,513</b>	<b>\$ 668,200</b>	<b>\$ 634,200</b>	<b>\$ 652,000</b>	
599	Other Charges	3,895	5,000	5,000	5,000	
	<b>Total Other Expense</b>	<b>\$ 3,895</b>	<b>\$ 5,000</b>	<b>\$ 5,000</b>	<b>\$ 5,000</b>	
717	Maintenance Equipment	-	2,000	-	2,000	
790	Other Equipment - SAFE	-	11,773	11,773		TNRMT Safety Grant
799	Other Capital Outlay	69,332	94,300	60,000	100,000	Unexpected Building Exp during the year
	<b>Total Capital Expense</b>	<b>\$ 69,332</b>	<b>\$ 108,073</b>	<b>\$ 71,773</b>	<b>\$ 102,000</b>	
	<b>TOTAL COUNTY BUILDINGS</b>	<b>\$ 1,511,379</b>	<b>\$ 1,743,533</b>	<b>\$ 1,675,297</b>	<b>\$ 1,894,310</b>	
<b>51900</b>	<b>Other General Administration - IT</b>					
307	Communication	\$ 1,311	\$ 1,500	\$ 500	\$ 1,500	Verizon & Long Dist
334	Maintenance Agreement	16,438	3,880	4,000	10,000	Webhosting, Subscriptions & Other
399	Other Contracted Services	153,490	250,000	250,000	250,000	Contracted Services, Offsite-Server Backup, Email Hosting, Archive & Email Continuity
	<b>Total Contract Expense</b>	<b>\$ 171,239</b>	<b>\$ 255,380</b>	<b>\$ 254,500</b>	<b>\$ 261,500</b>	
471	Software	-	77,120	77,120	85,000	Security Software - more user license
	<b>Total Supply Expense</b>	<b>\$ -</b>	<b>\$ 77,120</b>	<b>\$ 77,120</b>	<b>\$ 85,000</b>	
599	Other Charges	-	400	400	400	Misc Charges
	<b>Total Other Expense</b>	<b>\$ -</b>	<b>\$ 400</b>	<b>\$ 400</b>	<b>\$ 400</b>	
709	Data Processing Equipment	17,159	12,750	12,750	12,750	Departments Misc that County Maintains
799	Other Capital Outlay - CYBER Grant	-	93,500	93,500	-	State Cyber Security Grant
	<b>Total Capital Expense</b>	<b>\$ 17,159</b>	<b>\$ 106,250</b>	<b>\$ 106,250</b>	<b>\$ 12,750</b>	
	<b>Total Other General Administration - IT</b>	<b>\$ 188,398</b>	<b>\$ 439,150</b>	<b>\$ 438,270</b>	<b>\$ 359,650</b>	
<b>51910</b>	<b>Preservation of Records</b>					
499	Other Supplies & Materials	\$ 1,216	\$ 6,664	\$ 315	\$ 6,349	Preservation Grant & Donations
	<b>Total Supply Expense</b>	<b>\$ 1,216</b>	<b>\$ 6,664</b>	<b>\$ 315</b>	<b>\$ 6,349</b>	
	<b>Total Preservation of Records</b>	<b>\$ 1,216</b>	<b>\$ 6,664</b>	<b>\$ 315</b>	<b>\$ 6,349</b>	
<b>52300</b>	<b>PROPERTY ASSESSOR</b>					
101	County Official	\$ 89,675	\$ 98,649	\$ 98,649	\$ 101,608	Elected - State Mandated 3%
106	Deputy(ies)	259,389	345,523	298,000	357,612	8 positions
169	Part-time Employees	2,076	-	-	-	
185	Educational Incentive -- Other County Employees	2,750	1,800	1,800	1,800	2 employees
186	Longevity	540	-	-	300	1 employees
191	Board & Committee Fees	5,500	5,800	5,800	5,800	Board of Equalization
	<b>Total Salary Expense</b>	<b>\$ 359,930</b>	<b>\$ 451,772</b>	<b>\$ 404,249</b>	<b>\$ 467,120</b>	
201	Social Security	21,651	28,109	24,800	29,061	
204	Pensions	23,462	33,535	25,800	41,537	TCRS 8.97%
206	Life Insurance	329	421	421	421	
207	Medical Insurance	47,269	81,495	65,350	83,538	Estimated 2.5% Increase Jan 1
210	Unemployment Compensation	172	270	265	190	
212	Employer Medicare Liability	5,125	6,574	5,800	6,796	
299	Other Fringe Benefits	1,400	1,600	1,200	1,600	8 employees
	<b>Total Benefit Expense</b>	<b>\$ 99,408</b>	<b>\$ 152,004</b>	<b>\$ 123,636</b>	<b>\$ 163,143</b>	
308	Consultants	7,450	7,500	-	-	
309	Contracts with Gov't Agencies	19,864	42,000	42,000	32,000	Comptroller of Treasury & Divn of Property Assessments
312	Contracts with Private Agencies	30,738	20,725	20,340	39,500	PPR & Consultants - Increase in Audits
320	Dues & Memberships	1,800	1,800	1,800	1,800	TAA
330	Operating Lease Payments	6,589	5,100	3,820	5,500	KMBS Copier Lease
332	Legal Notices, Recording & Court Cost	340	800	600	600	Herald Chronicle Increase in Rates
334	Maintenance Agreement	5,667	7,000	5,000	6,050	ESRI & MTR
337	Maintenance & Repair -- Office Equipment	-	1,000	1,000	-	
338	Maintenance & Repair -- Vehicles	1,591	2,275	750	3,000	New Tires & Maintenance
348	Postal Charges	5,499	12,000	10,000	12,750	Increase in Rates
355	Travel	1,143	1,500	1,500	3,500	Per diems, Mileage & Lodging, Etc Increase in Training - New Staff Appraisal Certifications
	<b>Total Contract Expense</b>	<b>\$ 80,681</b>	<b>\$ 101,700</b>	<b>\$ 86,810</b>	<b>\$ 104,700</b>	
425	Gasoline	2,053	3,500	2,000	3,500	
435	Office Supplies	2,857	6,000	3,000	6,000	
	<b>Total Supply Expense</b>	<b>\$ 4,910</b>	<b>\$ 9,500</b>	<b>\$ 5,000</b>	<b>\$ 9,500</b>	

Franklin County, TN						FY 2025-2026 Budget
County General Fund # 101						
Fund #101						
Account No.	Account Description	2023-2024 Actual	2024-2025 Amended	2024-2025 Estimated	2025-2026 Proposed	FURTHER EXPLANATION
508	Premium on Surety Bonds	-	200	150	200	Notary Bonds - 5
524	In Service/Staff Development	1,350	2,000	665	2,000	Meeting Registrations & Contracted In-Service Staff Development Increase in Training - New Staff Appraisal Certifications
599	Other Charges	1,262	1,500	1,180	1,500	
	<b>Total Other Expense</b>	<b>\$ 2,612</b>	<b>\$ 3,700</b>	<b>\$ 1,995</b>	<b>\$ 3,700</b>	
719	Office Equipment	766	5,000	3,000	5,000	
	<b>Total Capital Expense</b>	<b>\$ 766</b>	<b>\$ 5,000</b>	<b>\$ 3,000</b>	<b>\$ 5,000</b>	
	<b>TOTAL PROPERTY ASSESSOR</b>	<b>\$ 548,307</b>	<b>\$ 723,677</b>	<b>\$ 624,690</b>	<b>\$ 753,163</b>	
<b>52400</b>	<b>COUNTY TRUSTEE</b>					
101	County Official	\$ 93,951	\$ 98,649	\$ 98,649	\$ 101,608	Elected - State Mandated 3%
106	Deputy(ies)	159,857	165,605	165,605	173,276	4 positions
185	Educational Incentive -- Other County Employees	950	1,800	1,800	1,800	2 employees
186	Longevity	720	1,260	1,260	1,440	3 employees
189	Other Salaries & Wages	4,249	3,800	100	3,800	Employee from County - shared or retiree
	<b>Total Salary Expense</b>	<b>\$ 259,727</b>	<b>\$ 271,114</b>	<b>\$ 267,414</b>	<b>\$ 281,924</b>	
201	Social Security	15,419	16,859	16,200	17,529	
204	Pensions	18,324	20,373	20,010	25,367	TCRS 8.97%
206	Life Insurance	234	234	210	234	
207	Medical Insurance	43,727	45,275	45,050	46,410	Estimated 2.5% Increase Jan 1
210	Unemployment Compensation	97	91	91	91	
212	Employer Medicare Liability	3,667	3,943	3,800	4,099	
299	Other Fringe Benefits	800	800	800	800	4 employees
	<b>Total Benefit Expense</b>	<b>\$ 82,268</b>	<b>\$ 87,575</b>	<b>\$ 86,161</b>	<b>\$ 94,530</b>	
317	Data Processing Services	12,077	16,910	15,000	21,571	LGDPC
320	Dues & Memberships	957	1,500	1,004	1,500	COAT & MTTA
330	Operating Lease Payments	1,198	1,400	1,250	1,400	KMBS Copier Maint
348	Postage	10,884	13,000	12,350	14,300	Increase in Bills & Notices
355	Travel	381	3,000	650	3,000	Per diems, Mileage & Lodging, Etc
399	Other Contracted Services	6,597	8,000	8,000	9,000	Contracted Billing Increase
	<b>Total Contract Expense</b>	<b>\$ 32,094</b>	<b>\$ 43,810</b>	<b>\$ 38,254</b>	<b>\$ 50,771</b>	
435	Office Supplies	6,126	7,500	6,000	7,500	
	<b>Total Supply Expense</b>	<b>\$ 6,126</b>	<b>\$ 7,500</b>	<b>\$ 6,000</b>	<b>\$ 7,500</b>	
524	In Service/Staff Development	250	1,500	850	1,500	Meeting Registrations & Contracted In-Service Staff Development
599	Other Charges	-	1,100	525	100	
	<b>Total Other Expense</b>	<b>\$ 250</b>	<b>\$ 2,600</b>	<b>\$ 1,375</b>	<b>\$ 1,600</b>	
790	Other Equipment	640	14,000	14,000	2,000	
	<b>Total Capital Outlay Expense</b>	<b>\$ 640</b>	<b>\$ 14,000</b>	<b>\$ 14,000</b>	<b>\$ 2,000</b>	
	<b>TOTAL COUNTY TRUSTEE</b>	<b>\$ 381,105</b>	<b>\$ 426,599</b>	<b>\$ 413,204</b>	<b>\$ 438,325</b>	
<b>52500</b>	<b>COUNTY CLERK</b>					
101	County Official	\$ 93,951	\$ 98,649	\$ 98,649	\$ 101,608	Elected - State Mandated 3%
106	Deputy(ies)	291,467	327,480	282,500	364,785	8 FT Positions (-1)
169	Part Time Personnel	5,426	15,000	5,320	15,000	Increased - reduced 1 FT position FY23
185	Educational Incentive -- Other County Employees	2,850	4,550	4,550	4,550	5 employees
186	Longevity	2,220	2,220	2,220	2,400	3 employees
	<b>Total Salary Expense</b>	<b>\$ 395,914</b>	<b>\$ 447,899</b>	<b>\$ 393,239</b>	<b>\$ 488,343</b>	
201	Social Security	23,287	29,197	23,800	30,383	
204	Pensions	27,251	34,158	27,000	42,621	TCRS 8.97%
206	Life Insurance	378	422	300	422	
207	Medical Insurance	51,729	81,495	42,025	83,538	Estimated 2.5% Increase Jan 1
210	Unemployment Compensation	184	194	194	194	
212	Employer Medicare Liability	5,526	6,828	5,610	7,106	
299	Other Fringe Benefits	1,500	1,700	1,400	1,700	8.5 Employees
	<b>Total Benefit Expense</b>	<b>\$ 109,855</b>	<b>\$ 153,995</b>	<b>\$ 100,329</b>	<b>\$ 165,964</b>	
307	Communication	353	500	375	400	
317	Data Processing Services	28,829	34,623	34,100	30,491	BIS
320	Dues & Memberships	812	1,200	1,160	1,400	COAT & CCA
330	Operating Lease Payments	2,918	3,425	3,200	3,500	KMBS Copier & Postage Machine Rental
348	Postal Charges	24,000	27,000	24,000	20,000	Postage**Additional Revenue Offset
355	Travel	1,075	6,000	1,010	3,000	Per diems, Mileage & Lodging, Etc added for Orientation
399	Other Contracted Services	1,283	5,000	2,700	5,000	microfilming, shredding
	<b>Total Contract Expense</b>	<b>\$ 59,270</b>	<b>\$ 77,748</b>	<b>\$ 66,545</b>	<b>\$ 63,791</b>	
435	Office Supplies	8,330	20,000	12,725	20,000	
	<b>Total Supply Expense</b>	<b>\$ 8,330</b>	<b>\$ 20,000</b>	<b>\$ 12,725</b>	<b>\$ 20,000</b>	
524	In Service/Staff Development	555	3,000	900	3,000	Meeting Registrations & Contracted In-Service Staff Development
599	Other Charges	608	1,800	1,250	2,000	Lexis Nexis & NADA Guide
	<b>Total Other Expense</b>	<b>\$ 1,163</b>	<b>\$ 4,800</b>	<b>\$ 2,150</b>	<b>\$ 5,000</b>	

Franklin County, TN					FY 2025-2026 Budget	
County General Fund # 101						
Fund #101						
Account No.	Account Description	2023-2024 Actual	2024-2025 Amended	2024-2025 Estimated	2025-2026 Proposed	FURTHER EXPLANATION
709	Data Processing Equipment	9,594	26,000	25,825	-	
790	Other Equipment	-	-	-	10,000	
799	Other Capital Outlay	-	2,000	2,000	5,000	Commission Books
	<b>Total Capital Expense</b>	<b>\$ 9,594</b>	<b>\$ 28,000</b>	<b>\$ 27,825</b>	<b>\$ 15,000</b>	
	<b>TOTAL COUNTY CLERK</b>	<b>\$ 584,126</b>	<b>\$ 732,442</b>	<b>\$ 602,813</b>	<b>\$ 758,098</b>	
<b>52900</b>	<b>FINANCE DEPARTMENT</b>					
105	Supervisor/Director	\$ 93,951	\$ 98,649	\$ 98,649	\$ 101,608	Appointed - Salary as Elected Fee Officials 3%
106	Deputy Director	68,630	72,230	72,230	74,758	1 position - Salary
119	Accountants/Bookkeepers	518,597	550,620	550,620	572,848	10 positions
184	Educational Incentive -- Co. Official/Admin. Officer	950	950	950	950	1 appointed official
185	Educational Incentive -- Other County Employees	4,650	5,600	5,600	8,150	9 employees
186	Longevity	6,780	7,140	7,140	7,800	9 employees
	<b>Total Salary Expense</b>	<b>\$ 693,558</b>	<b>\$ 735,189</b>	<b>\$ 735,189</b>	<b>\$ 766,114</b>	
201	Social Security	41,255	44,811	43,930	47,648	
204	Pensions	49,651	55,018	54,635	68,951	TCRS 8.97%
206	Life Insurance	529	562	562	562	
207	Medical Insurance	92,593	101,336	98,960	111,384	Estimated 2.5% increase Jan 1
210	Unemployment Compensation	264	255	255	255	
212	Employer Medicare Liability	9,648	10,648	10,275	11,143	
299	Other Fringe Benefits	2,400	2,400	2,400	2,400	
	<b>Total Benefit Expense</b>	<b>\$ 196,340</b>	<b>\$ 215,030</b>	<b>\$ 211,017</b>	<b>\$ 242,343</b>	
307	Communication	3,778	7,050	7,050	7,050	
317	Data Processing Services	32,854	28,300	28,300	29,500	LGDP software updates Accounting, Fixed Assets, Payroll, Purchasing, Doc Archive - Increase
320	Dues & Memberships	624	744	430	650	TASBO, TGFOA, GFOA, SHRM, HRSHRM
330	Operating Lease Payments	6,894	7,000	6,100	7,000	KMBS Copier/Printers & Pitney lease
348	Postage	5,549	8,800	8,760	9,000	Pitney Bowes Postage
355	Travel	2,772	3,750	3,500	3,500	Per diems, Mileage & Lodging, Etc
399	Other Contracted Services	1,232	1,405	1,410	1,450	Doc. Shred, PO Box, Lock Box & Website
	<b>Total Contract Expense</b>	<b>\$ 53,703</b>	<b>\$ 57,049</b>	<b>\$ 55,550</b>	<b>\$ 58,150</b>	
435	Office Supplies	15,459	16,000	16,000	16,000	
	<b>Total Supply Expense</b>	<b>\$ 15,459</b>	<b>\$ 16,000</b>	<b>\$ 16,000</b>	<b>\$ 16,000</b>	
508	Premium on Surety Bonds	50	100	-	100	notary bonds - need to add 2 notaries
524	In Service/Staff Development	2,342	3,150	2,550	3,000	Meeting Registrations & Contracted In-Service Staff Development
599	Other Charges	2,116	1,956	3,200	3,500	Misc odd expenses - (The Herald, etc)
	<b>Total Other Expense</b>	<b>\$ 4,508</b>	<b>\$ 5,206</b>	<b>\$ 5,750</b>	<b>\$ 6,600</b>	
799	Other Capital Outlay	1,904	1,750	1,700	1,750	
	<b>Total Capital Expense</b>	<b>\$ 1,904</b>	<b>\$ 1,750</b>	<b>\$ 1,700</b>	<b>\$ 1,750</b>	
	<b>TOTAL FINANCE DEPARTMENT</b>	<b>\$ 965,472</b>	<b>\$ 1,030,224</b>	<b>\$ 1,025,206</b>	<b>\$ 1,090,957</b>	
<b>53100</b>	<b>CIRCUIT COURT</b>					
101	County Official	\$ 93,951	\$ 98,649	\$ 98,649	\$ 101,608	Elected - State Mandated 3%
106	Deputy(ies)	627,548	666,073	654,100	705,014	14 Positions
169	Part Time Personnel	20,421	15,000	11,600	15,000	Varies
185	Educational Incentive -- Other County Employees	5,700	4,750	4,750	3,800	4 Employees
186	Longevity	6,000	5,520	5,520	4,440	4 Employees
187	Overtime Pay	-	1,500	-	1,500	
194	Jury & Witness Fees	2,822	25,000	24,700	10,000	
	<b>Total Salary Expense</b>	<b>\$ 756,442</b>	<b>\$ 816,492</b>	<b>\$ 799,319</b>	<b>\$ 841,362</b>	
201	Social Security	44,817	50,185	47,000	51,730	
204	Pensions	48,550	59,532	54,100	74,861	TCRS 8.97%
206	Life Insurance	686	702	690	702	
207	Medical Insurance	129,765	135,825	124,500	139,230	Estimated 2.5% Increase Jan 1
210	Unemployment Compensation	404	341	330	331	
212	Employer Medicare Liability	10,564	11,739	11,025	12,098	
299	Other Fringe Benefits	3,000	3,100	3,100	3,000	16 employees
	<b>Total Benefit Expense</b>	<b>\$ 237,786</b>	<b>\$ 261,423</b>	<b>\$ 240,745</b>	<b>\$ 281,952</b>	
307	Communication	877	975	925	925	Long Distance
317	Data Processing Services	43,966	34,876	33,200	37,675	LGC Software & Hardware Maint
320	Dues & Memberships	812	1,148	1,050	1,100	COAT & MTSCCA
330	Operating Lease Payments	9,488	10,357	9,375	9,500	Xerox Copier & Pitney Machine Lease
332	Legal Notices, Recording & Court Cost	306	720	700	700	Grand Jury Ads
348	Postal Charges	8,108	9,600	9,525	10,000	
355	Travel	119	1,000	200	1,000	Per diems, Mileage & Lodging, Etc
399	Other Contracted Services	339	300	240	480	Accurint & TXT Signal
	<b>Total Contract Expense</b>	<b>\$ 64,015</b>	<b>\$ 58,976</b>	<b>\$ 55,215</b>	<b>\$ 61,380</b>	
432	Library Books & Media	807	950	950	950	TCA Updates
435	Office Supplies	7,403	9,000	9,000	9,500	
	<b>Total Supply Expense</b>	<b>\$ 8,210</b>	<b>\$ 9,950</b>	<b>\$ 9,950</b>	<b>\$ 10,450</b>	
508	Premium on Surety Bonds	-	100	-	100	Notary Bonds
524	In Service/Staff Development	955	1,650	500	500	Meeting Registrations & Contracted In-Service Staff Development
599	Other Charges	137	350	350	250	
	<b>Total Other Expense</b>	<b>\$ 1,092</b>	<b>\$ 2,100</b>	<b>\$ 850</b>	<b>\$ 850</b>	

Franklin County, TN						FY 2025-2026 Budget
County General Fund # 101						
Fund #101						
Account No.	Account Description	2023-2024 Actual	2024-2025 Amended	2024-2025 Estimated	2025-2026 Proposed	FURTHER EXPLANATION
709	Data Processing Equipment	-	26,000	24,000	-	
	<b>Total Capital Expense</b>	<b>\$ -</b>	<b>\$ 26,000</b>	<b>\$ 24,000</b>	<b>\$ -</b>	
	<b>TOTAL CIRCUIT COURT</b>	<b>\$ 1,067,545</b>	<b>\$ 1,174,941</b>	<b>\$ 1,130,079</b>	<b>\$ 1,195,994</b>	
<b>53300</b>	<b>GENERAL SESSIONS COURT</b>					
101	County Official	\$ 180,871	\$ 188,287	\$ 188,287	\$ 193,747	Elected - State Mandated 2.9% increase
106	Deputy(ies)	90,156	100,540	100,540	104,049	2 positions
185	Educational Incentive -- Other County Employees	-	-	-	-	
186	Longevity	1,020	1,140	1,140	1,260	2 employees
	<b>Total Salary Expense</b>	<b>\$ 272,047</b>	<b>\$ 289,967</b>	<b>\$ 289,967</b>	<b>\$ 299,056</b>	
201	Social Security	15,774	17,147	16,900	18,566	
204	Pensions	19,458	21,752	21,750	26,865	TCRS 8.97%
206	Life Insurance	140	141	137	141	
207	Medical Insurance	26,236	27,010	27,010	27,846	Estimated 2.5% Increase Jan 1
210	Unemployment Compensation	42	43	43	43	
212	Employer Medicare Liability	3,900	4,210	4,180	4,342	
299	Other Fringe Benefits	400	400	400	400	
	<b>Total Benefit Expense</b>	<b>\$ 65,950</b>	<b>\$ 70,703</b>	<b>\$ 70,420</b>	<b>\$ 78,204</b>	
307	Communication	236	550	525	550	
320	Dues & Memberships	500	500	-	600	
330	Operating Lease Payments	1,332	1,400	1,260	2,100	KMBS Copier Lease
348	Postage	204	325	250	325	
355	Travel	707	2,650	2,600	2,000	Per diems, Mileage & Lodging, Etc
399	Other Contracted Services	-	-	-	15,500	Interpreter Services (moved from 54240)
	<b>Total Contract Expense</b>	<b>\$ 2,979</b>	<b>\$ 5,425</b>	<b>\$ 4,635</b>	<b>\$ 21,075</b>	
432	Library Books & Media	1,076	1,500	875	1,500	BLR, TAM, TCSA & Lexis Nexis
435	Office Supplies	1,131	1,500	1,350	1,800	
	<b>Total Supply Expense</b>	<b>\$ 2,207</b>	<b>\$ 3,000</b>	<b>\$ 2,225</b>	<b>\$ 3,300</b>	
524	In Service/Staff Development	485	750	760	775	Meeting Registrations & Contracted In-Service Staff Development
599	Other Charges	624	700	550	700	
	<b>Total Other Expense</b>	<b>\$ 1,109</b>	<b>\$ 1,450</b>	<b>\$ 1,310</b>	<b>\$ 1,475</b>	
790	Other Equipment	129	300	260	-	Cart & Smart TV for Court Activities
	<b>Total Capital Expense</b>	<b>\$ 129</b>	<b>\$ 300</b>	<b>\$ 260</b>	<b>\$ -</b>	
	<b>TOTAL GENERAL SESSIONS COURT</b>	<b>\$ 344,421</b>	<b>\$ 370,846</b>	<b>\$ 368,817</b>	<b>\$ 403,110</b>	
<b>53400</b>	<b>CHANCERY COURT</b>					
101	County Official	\$ 93,951	\$ 98,649	\$ 98,649	\$ 101,608	Elected - State Mandated 3%
106	Deputy	95,118	144,069	132,000	149,111	3 positions
185	Educational Incentive -- Other County Employees	-	1,700	1,700	1,700	2 employees
186	Longevity	780	900	900	1,020	2 employees
	<b>Total Salary Expense</b>	<b>\$ 189,849</b>	<b>\$ 245,318</b>	<b>\$ 233,249</b>	<b>\$ 253,439</b>	
201	Social Security	11,374	15,247	14,210	15,750	
204	Pensions	13,637	18,424	16,160	22,792	TCRS 8.97%
206	Life Insurance	140	188	188	188	
207	Medical Insurance	26,236	36,198	32,640	37,128	Estimated 2.5% Increase Jan 1
210	Unemployment Compensation	63	107	106	85	
212	Employer Medicare Liability	2,660	3,566	3,325	3,684	
299	Other Fringe Benefits	400	600	600	600	3 employees
	<b>Total Benefit Expense</b>	<b>\$ 54,510</b>	<b>\$ 74,330</b>	<b>\$ 67,229</b>	<b>\$ 80,227</b>	
307	Communication	30	35	35	35	
317	Data Processing Services	15,394	16,318	16,300	17,580	LGC increase Software Maintenance & Backup Verification
320	Dues & Memberships	812	1,049	1,049	1,098	COAT & State Court Clerk Association
330	Operating Lease Payments	3,982	3,800	3,605	3,000	KMBS Copier & Pitney Machine Lease
332	Legal Notices	-	2,500	2,500	2,500	Annual Delinquent Notice
348	Postal Charges	2,500	2,500	2,500	2,750	Postage Rate Increase - Delinquent Notices
355	Travel	-	800	-	800	Per diems, Mileage & Lodging, Etc
399	Other Contracted Services	148	200	150	200	Bank Lock Box Rental & Website Domain
	<b>Total Contract Expense</b>	<b>\$ 22,866</b>	<b>\$ 27,202</b>	<b>\$ 26,139</b>	<b>\$ 27,963</b>	
432	Library Books & Media	1,134	2,000	1,700	2,000	Lexis Nexis/ Thompson
435	Office Supplies	2,128	3,000	1,950	3,300	New Letterhead/envelopes, B-Cards, File Stamps
	<b>Total Supply Expense</b>	<b>\$ 3,262</b>	<b>\$ 5,000</b>	<b>\$ 3,650</b>	<b>\$ 5,300</b>	
508	Premium on Surety Bonds	50	100	50	100	Notary Bonds
524	In-Service Staff Development	-	1,000	700	1,000	COAT & CTAS
599	Other Charges	100	50	50	100	
	<b>Total Other Expense</b>	<b>\$ 150</b>	<b>\$ 1,150</b>	<b>\$ 800</b>	<b>\$ 1,200</b>	
790	Other Equipment	-	2,000	1,750	2,000	PC Replacement
	<b>Total Capital Expense</b>	<b>\$ -</b>	<b>\$ 2,000</b>	<b>\$ 1,750</b>	<b>\$ 2,000</b>	
	<b>TOTAL CHANCERY COURT</b>	<b>\$ 270,637</b>	<b>\$ 355,000</b>	<b>\$ 332,817</b>	<b>\$ 370,130</b>	

Franklin County, TN						FY 2025-2026 Budget
County General Fund # 101						
Fund #101						
Account No.	Account Description	2023-2024 Actual	2024-2025 Amended	2024-2025 Estimated	2025-2026 Proposed	FURTHER EXPLANATION
<b>53500 JUVENILE COURT</b>						
103	Assistant	\$ 58,198	\$ 60,305	\$ 60,305	\$ 62,405	1 position
106	Deputy(ies)	52,915	54,811	54,811	62,000	1 position - HIRW Increase
186	Longevity	2,340	2,400	2,400	2,400	2 employees
	<b>Total Salary Expense</b>	<b>\$ 113,453</b>	<b>\$ 117,516</b>	<b>\$ 117,516</b>	<b>\$ 126,805</b>	
201	Social Security	6,179	7,310	6,750	7,887	
204	Pensions	8,166	8,834	8,834	11,413	TCRS 8.97%
206	Life Insurance	94	94	94	94	
207	Medical Insurance	17,491	18,100	18,110	18,564	Estimated 2.5% Increase Jan 1
210	Unemployment Compensation	42	43	43	43	
212	Employer Medicare Liability	1,445	1,710	1,580	1,844	
299	Other Fringe Benefits	400	400	400	400	2 employees
	<b>Total Benefit Expense</b>	<b>\$ 33,817</b>	<b>\$ 36,491</b>	<b>\$ 35,811</b>	<b>\$ 40,245</b>	
307	Communication	-	-	-	600	
320	Dues & Memberships	-	250	-	300	
355	Travel	1,081	1,600	950	2,000	Per diems, Mileage & Lodging, Etc
	<b>Total Contract Expense</b>	<b>\$ 1,081</b>	<b>\$ 1,850</b>	<b>\$ 950</b>	<b>\$ 2,900</b>	
432	Library Books/Media	558	800	650	800	Lexis Nexis/ Thompson
435	Office Supplies	71	300	-	300	
499	Other Supplies & Materials	-	1,500	-	1,500	Drug Test Supplies
	<b>Total Supply Expense</b>	<b>\$ 629</b>	<b>\$ 2,600</b>	<b>\$ 650</b>	<b>\$ 2,600</b>	
524	In Service/Staff Development	190	800	400	900	Meeting Registrations & Contracted In-Service Staff Development
599	Other Charges	-	50	-	50	
	<b>Total Other Expense</b>	<b>\$ 190</b>	<b>\$ 850</b>	<b>\$ 400</b>	<b>\$ 950</b>	
799	Other Equipment	-	-	-	50	
	<b>Total Capital Expense</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 50</b>	
	<b>TOTAL JUVENILE COURT</b>	<b>\$ 149,170</b>	<b>\$ 159,307</b>	<b>\$ 155,327</b>	<b>\$ 173,550</b>	
<b>53700 JUDICIAL COMMISSIONERS</b>						
101	Judicial Commissioners	\$ 187,267	\$ 193,260	\$ 193,260	\$ 200,024	4 salary positions
169	Part Time Personnel	42,786	62,000	60,825	85,000	5 positions
186	Longevity	2,160	2,280	2,280	2,400	3 employees
187	Overtime Pay	762	4,500	4,050	12,100	FT & PT
	<b>Total Salary Expense</b>	<b>\$ 232,975</b>	<b>\$ 262,040</b>	<b>\$ 260,415</b>	<b>\$ 299,524</b>	
201	Social Security	12,736	14,995	14,960	18,651	
204	Pensions	13,620	15,004	14,750	19,365	TCRS 8.97%
206	Life Insurance	187	188	188	188	
207	Medical Insurance	34,982	36,770	36,740	37,128	Estimated 2.5% Increase Jan 1
210	Unemployment Compensation	179	169	169	169	
212	Employer Medicare Liability	3,165	3,658	3,645	4,362	
299	Other Fringe Benefits	1,100	1,200	1,200	1,300	9 Employees
	<b>Total Benefit Expense</b>	<b>\$ 65,969</b>	<b>\$ 71,985</b>	<b>\$ 71,652</b>	<b>\$ 81,164</b>	
320	Dues & Memberships	350	800	800	800	JCA
330	Operating Lease Payments	450	500	-	-	KMBS Printer Lease - move to Sheriffs BG
355	Travel	-	1,900	-	1,900	Per diems, Mileage & Lodging, Etc
	<b>Total Contract Expense</b>	<b>\$ 800</b>	<b>\$ 3,200</b>	<b>\$ 800</b>	<b>\$ 2,700</b>	
435	Office Supplies	-	250	-	300	
	<b>Total Supply Expense</b>	<b>\$ -</b>	<b>\$ 250</b>	<b>\$ -</b>	<b>\$ 300</b>	
524	In Service/Staff Development	-	400	-	400	Meeting Registrations & Contracted In-Service Staff Development
599	Other Charges	-	25	-	25	
	<b>Total Other Expense</b>	<b>\$ -</b>	<b>\$ 425</b>	<b>\$ -</b>	<b>\$ 425</b>	
790	Other Equipment	-	300	300	300	
	<b>Total Capital Expense</b>	<b>\$ -</b>	<b>\$ 300</b>	<b>\$ 300</b>	<b>\$ 300</b>	
	<b>TOTAL JUDICIAL COMMISSIONERS</b>	<b>\$ 299,744</b>	<b>\$ 338,200</b>	<b>\$ 333,167</b>	<b>\$ 384,413</b>	
<b>53900 OTHER ADMINISTRATION OF JUSTICE</b>						<b>*Program ended</b>
105	Supervisor/Director	\$ 55,818	\$ 57,605	\$ 57,605	\$ -	1 Position
186	Longevity	-	300	300	-	1 Employee
189	Other Salaries & Wages	34,403	35,641	35,641	-	1 Position
	<b>Total Salary Expense</b>	<b>\$ 90,221</b>	<b>\$ 93,545</b>	<b>\$ 93,545</b>	<b>\$ -</b>	
201	Social Security	5,484	5,825	5,710	-	
204	Pensions	6,560	7,040	6,515	-	TCRS 8.97%
206	Life Insurance	70	94	70	-	
207	Medical Insurance	17,491	18,110	18,025	-	Estimated 2.5% Increase Jan 1
210	Unemployment Compensation	42	43	43	-	
212	Employer Medicare Liability	1,283	1,362	1,350	-	
299	Other Fringe Benefits	400	400	400	-	2 employees
	<b>Total Benefit Expense</b>	<b>\$ 31,330</b>	<b>\$ 32,873</b>	<b>\$ 32,113</b>	<b>\$ -</b>	
307	Communication	510	600	885	-	
330	Lease/SBITA Payments	-	-	526	-	
355	Travel	128	2,000	-	-	<b>PY was Opioid Abatement Funds</b>
399	Other Contracted Services	40,104	78,759	78,432	-	
	<b>Total Contract Expense</b>	<b>\$ 40,742</b>	<b>\$ 81,359</b>	<b>\$ 79,843</b>	<b>\$ -</b>	

Franklin County, TN						FY 2025-2026 Budget
County General Fund # 101						
Fund #101						
Account No.	Account Description	2023-2024 Actual	2024-2025 Amended	2024-2025 Estimated	2025-2026 Proposed	FURTHER EXPLANATION
499	Other Supplies & Materials	1,124	2,000	652		
	<b>Total Supplies Expense</b>	<b>\$ 1,124</b>	<b>\$ 2,000</b>	<b>\$ 652</b>	<b>\$ -</b>	
524	In-Service Staff Development	1,172	3,000	-		
599	Other Charges	-	3,000	420		
	<b>Total Other Expense</b>	<b>\$ 1,172</b>	<b>\$ 6,000</b>	<b>\$ 420</b>	<b>\$ -</b>	
	<b>TOTAL OTHER ADMIN OF JUSTICE</b>	<b>\$ 164,589</b>	<b>\$ 215,778</b>	<b>\$ 206,574</b>	<b>\$ -</b>	
<b>53900</b>	<b>OTHER ADMINISTRATION OF JUSTICE GRANT</b>					<b>**Funded by Opioid Proceeds &amp; Court Fees</b>
189	Other Salaries & Wages	\$ -	\$ 29,191	\$ 25,300	\$ 62,100	1 FT Court DV Advocate Added FY25
	<b>Total Salary Expense</b>	<b>\$ -</b>	<b>\$ 29,191</b>	<b>\$ 25,300</b>	<b>\$ 62,100</b>	
201	Social Security	-	1,810	1,460	3,863	
204	Pensions	-	2,335	1,900	5,590	TCRS 8.97%
206	Life Insurance	-	32	20	47	
207	Medical Insurance	-	5,285	3,800	9,282	Estimated 2.5% Increase Jan 1
210	Unemployment Compensation	-	22	22	22	
212	Employer Medicare Liability	-	425	340	903	
299	Other Fringe Benefits	-	-	-	200	
	<b>Total Benefit Expense</b>	<b>\$ -</b>	<b>\$ 9,909</b>	<b>\$ 7,542</b>	<b>\$ 19,907</b>	
307	Communications	-	-	-	660	
320	Dues & Memberships	-	-	-	100	TN-CEDV
330	Lease/SBITA Payments	-	-	-	2,300	Transfer from Family Court
355	Travel	-	-	-	1,000	Per diems, Mileage & Lodging, Etc.
	<b>Total Contract Expense</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 4,060</b>	
499	Other Supplies & Materials	-	-	-	500	
	<b>Total Supplies Expense</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 500</b>	
524	InService Staff Development	-	-	-	500	Meeting Registrations & Contracted In-Service Staff Development
599	Other Charges	-	1,000	800	700	
	<b>Total Other Expense</b>	<b>\$ -</b>	<b>\$ 1,000</b>	<b>\$ 800</b>	<b>\$ 1,200</b>	
	<b>TOTAL OTHER ADMINISTRATION OF JUSTICE GRANT</b>	<b>\$ -</b>	<b>\$ 40,100</b>	<b>\$ 33,642</b>	<b>\$ 87,767</b>	
<b>53900</b>	<b>OTHER ADMINISTRATION OF JUSTICE</b>					
399	Other Contracted Services - AEMIF	\$ 10,805	\$ 18,000	\$ 13,000	\$ 18,000	Court Ordered Indigent Monitoring
	<b>TOTAL OTHER ADMIN OF JUSTICE DRUG CRT GRANT</b>	<b>\$ 10,805</b>	<b>\$ 18,000</b>	<b>\$ 13,000</b>	<b>\$ 18,000</b>	
<b>53900</b>	<b>OTHER ADMINISTRATION OF JUSTICE</b>					
399	Other Contracted Services	\$ 17,109	\$ 40,000	\$ 17,800	\$ -	Crt Order Mental Health Exams (State Expense FY26)
	<b>TOTAL OTHER ADMINISTRATION OF JUSTICE</b>	<b>\$ 17,109</b>	<b>\$ 40,000</b>	<b>\$ 17,800</b>	<b>\$ -</b>	
<b>53910</b>	<b>PROBATION SERVICES</b>					
105	Supervisor/Director	\$ 53,227	\$ 55,142	\$ 55,142	\$ 57,072	Appointed
106	Deputies	82,306	85,266	85,266	88,250	2 Positions
186	Longevity	1,200	1,320	1,320	1,740	3 employees
	<b>Total Salary Expense</b>	<b>\$ 136,733</b>	<b>\$ 141,728</b>	<b>\$ 141,728</b>	<b>\$ 147,062</b>	
201	Social Security	8,343	8,824	8,725	9,155	
204	Pensions	9,823	10,664	10,660	13,249	TCRS 8.97%
206	Life Insurance	140	141	141	141	
207	Medical Insurance	26,236	27,165	27,010	27,846	Estimated 2.5% Increase Jan 1
210	Unemployment Compensation	63	64	64	64	
212	Employer Medicare Liability	1,951	2,064	2,040	2,141	
299	Other Fringe Benefits	600	600	600	600	3 employees
	<b>Total Benefit Expense</b>	<b>\$ 47,156</b>	<b>\$ 49,522</b>	<b>\$ 49,240</b>	<b>\$ 53,196</b>	
307	Communication	15	20	71	75	
330	Operating Lease Payments	1,112	1,150	1,140	1,150	KMBS Copier Lease
399	Other Contracted Services	-	1,500	1,500	1,500	Probation Software Contract
	<b>Total Contract Expense</b>	<b>\$ 1,127</b>	<b>\$ 2,670</b>	<b>\$ 2,711</b>	<b>\$ 2,725</b>	
413	Drugs & Medical Supplies	-	2,500	2,500	2,500	
435	Office Supplies	1,658	3,500	1,730	3,500	
	<b>Total Supply Expense</b>	<b>\$ 1,658</b>	<b>\$ 6,000</b>	<b>\$ 4,230</b>	<b>\$ 6,000</b>	
599	Other Charges	-	150	-	150	
	<b>Total Other Expense</b>	<b>\$ -</b>	<b>\$ 150</b>	<b>\$ -</b>	<b>\$ 150</b>	
790	Other Equipment	-	300	-	750	
	<b>Total Capital Expense</b>	<b>\$ -</b>	<b>\$ 300</b>	<b>\$ -</b>	<b>\$ 750</b>	
	<b>TOTAL PROBATION SERVICES</b>	<b>\$ 186,674</b>	<b>\$ 200,370</b>	<b>\$ 197,909</b>	<b>\$ 209,883</b>	
<b>53920</b>	<b>COURTROOM SECURITY</b>					
799	Other Capital Outlay	\$ 46,909	\$ 49,998	\$ 49,998	\$ -	AOJ Grant 100%
	<b>TOTAL COURTROOM SECURITY</b>	<b>\$ 46,909</b>	<b>\$ 49,998</b>	<b>\$ 49,998</b>	<b>\$ -</b>	
<b>53930</b>	<b>VICTIMS ASSISTANCE PROGRAMS</b>					
358	Remittance of Revenues Collected	\$ 22,022	\$ 25,000	\$ 23,000	\$ 12,000	Fee Offset by 100% Court Revenue
	<b>TOTAL VICTIMS ASSISTANCE PROGRAMS</b>	<b>\$ 22,022</b>	<b>\$ 25,000</b>	<b>\$ 23,000</b>	<b>\$ 12,000</b>	

Franklin County, TN					FY 2025-2026 Budget	
County General Fund # 101						
Fund #101						
Account No.	Account Description	2023-2024 Actual	2024-2025 Amended	2024-2025 Estimated	2025-2026 Proposed	FURTHER EXPLANATION
<b>54110</b>	<b>SHERIFF'S DEPARTMENT</b>					
101	County Official	\$ 103,346	\$ 108,514	\$ 108,514	\$ 111,769	Elected - State Mandated 3%
103	Assistant(s)	80,852	83,522	83,522	86,445	1 position (salary 83%)
106	Deputy(ies)	889,108	847,460	860,000	947,350	17 positions (4 Corp/13 Dep) Budgeted
108	Investigator(s)	428,539	448,287	448,000	469,612	7 positions ( 5 Invest, 1 Sgt & 1 Lt)
109	Captains	145,224	149,873	149,873	155,118	2 salary positions
115	Sergeants	271,131	315,775	315,775	330,490	5 positions
119	Accountants	99,349	100,093	99,785	103,596	2 positions
138	Instructional Computer Personnel	49,887	53,111	52,710	53,811	1 position
140	Salary Supplements	46,900	126,096	109,447	47,800	TSA, ROCIC, IA of Arson, TRC, TCFBINNA, NASRO, NTOA, TLEEA, Educational, SRO
142	Mechanic	44,221	48,895	46,820	54,871	1 position
160	Guards (Courthouse Security)	291,793	320,490	320,200	405,600	3 FT position (1 Sgt), PT varies
169	Part Time Personnel	30,243	38,396	27,650	52,500	PT positions vary
170	School Resource Officer	624,835	797,934	736,500	719,324	13 positions (1 Supervisor)
185	Educational Incentive - Other County Employee	950	950	950	950	1 position
186	Longevity	23,700	26,700	26,700	23,220	30 employees
187	Overtime Pay	141,106	204,285	203,550	140,000	
189	Other Salaries & Wages	87,500	80,500	83,050	75,000	Hrs Paid During Holiday/Admin above RegularHrs
	<b>Total Salary Expense</b>	<b>\$ 3,358,684</b>	<b>\$ 3,750,881</b>	<b>\$ 3,673,046</b>	<b>\$ 3,777,457</b>	
201	Social Security	201,029	224,285	221,000	235,439	
204	Pensions	213,438	251,865	245,760	315,035	TCRS 8.97%
206	Life Insurance	2,356	2,481	2,400	2,481	
207	Medical Insurance	374,066	413,500	383,800	490,461	Estimated 2.5% Increase Jan 1
210	Unemployment Compensation	1,454	1,828	1,750	1,828	
212	Employer Medicare Liability	47,292	42,740	51,850	55,062	
299	Other Fringe Benefits	11,000	11,000	11,000	14,400	
	<b>Total Benefit Expense</b>	<b>\$ 850,635</b>	<b>\$ 947,699</b>	<b>\$ 917,560</b>	<b>\$ 1,114,706</b>	
307	Communication	22,924	34,000	27,850	31,000	BOE \$7,000 for SRO Cell Phones (\$5K)
312	Contracts with Private Agencies	10,594	18,123	21,800	21,754	Archive Social, LeadsonLine, Tracking Products, KATS K-9 & TBI
320	Dues & Memberships	2,572	3,145	3,000	3,000	TSA, ROCIC, IA of Arson, TRC, TCFBINNA, NASRO, NTOA, TLEEA
330	Operating Lease Payments	14,256	22,600	15,300	22,600	KMBS Copier, Pitney Machine & Bumpus Harley
334	Maintenance Agreements	22,520	23,960	16,600	23,960	Local Gov Corp & Signal Voice
336	Maintenance & Repair -- Equipment	2,917	4,060	3,575	4,060	Other Equipment Repair
338	Maintenance & Repair -- Vehicles	163,096	130,000	128,300	240,000	Towing & Various vendors as needed
340	Medical and Dental Services	400	2,325	875	2,325	Pre-employment & Post Accident
348	Postal Charges	296	4,350	2,950	2,920	
355	Travel	28,854	39,840	31,600	31,574	Per diems, Mileage & Lodging, Etc
	<b>Total Contract Expense</b>	<b>\$ 268,429</b>	<b>\$ 282,403</b>	<b>\$ 251,850</b>	<b>\$ 383,193</b>	
412	Diesel Fuel	12,785	13,000	13,000	18,000	
425	Gasoline	203,926	189,340	195,500	224,340	
431	Law Enforcement Supplies	5,051	12,025	5,950	12,025	Ammo, holsters, etc.
435	Office Supplies	11,448	12,650	10,950	12,650	In Office supplies
442	Propane Gas	561	1,200	600	1,200	
450	Tires & Tubes	26,024	30,000	27,200	30,000	
451	Uniforms	19,426	25,000	21,350	20,000	Weekly & New Issues for Officers
499	Other Supplies & Materials	724	2,500	600	2,500	Other Officer supplies
	<b>Total Supply Expense</b>	<b>\$ 279,945</b>	<b>\$ 285,715</b>	<b>\$ 275,650</b>	<b>\$ 320,715</b>	
508	Premium on Surety Bonds	75	2,203	75	2,203	Constable Bonds & Notaries
524	In Service/Staff Development	30,878	21,275	19,100	14,800	Meeting Registrations & Contracted In-Service Staff Development
525	Constitutional Officers' Operating Expenses	350	400	350	400	
599	Other Charges	12,660	18,000	16,461	23,260	Unexpected Charges & Expenses
599- Other Charges -- for Reserves		890	29,053	11,077	912	Reserve Program funded by Co - carryover
	<b>Total Other Expense</b>	<b>\$ 44,853</b>	<b>\$ 70,931</b>	<b>\$ 47,064</b>	<b>\$ 41,575</b>	
718	Motor Vehicles	361,194	252,050	250,000	389,674	New Vehicle rotation
718	Motor Vehicles -SRO	84,405	-	-	-	
718	Motor Vehicles - Reserves	2,953	-	-	-	
790	Other Equipment	28,969	99,262	79,891	30,000	All Equipment
	<b>Total Capital Expense</b>	<b>\$ 477,521</b>	<b>\$ 351,312</b>	<b>\$ 329,891</b>	<b>\$ 419,674</b>	
	<b>TOTAL SHERIFF'S DEPARTMENT</b>	<b>\$ 5,280,067</b>	<b>\$ 5,688,940</b>	<b>\$ 5,495,060</b>	<b>\$ 6,057,321</b>	
<b>54160</b>	<b>ADMINISTRATION OF THE SEX OFFENDER</b>					
160	Guards	\$ 20,202	\$ 25,000	\$ 24,000	\$ 25,000	1 position - PT working 16-25 hours a week
	<b>Total Salary Expense</b>	<b>\$ 20,202</b>	<b>\$ 25,000</b>	<b>\$ 24,000</b>	<b>\$ 25,000</b>	
201	Social Security	1,259	1,350	1,350	1,562	
210	Unemployment Compensation	21	25	25	43	
212	Employers Medicare Liability	294	335	335	365	
299	Other Fringe Benefits	100	100	100	100	1 employee
	<b>Total Benefit Expense</b>	<b>\$ 1,674</b>	<b>\$ 1,810</b>	<b>\$ 1,810</b>	<b>\$ 2,071</b>	
358	Remittance of Revenue Collections	3,500	12,000	10,000	6,000	Sex Offender Registry State Portion
	<b>Total Contract Expense</b>	<b>\$ 3,500</b>	<b>\$ 12,000</b>	<b>\$ 10,000</b>	<b>\$ 6,000</b>	
	<b>TOTAL ADMIN OF SEX OFFENDER</b>	<b>\$ 25,376</b>	<b>\$ 38,810</b>	<b>\$ 35,810</b>	<b>\$ 33,071</b>	

Franklin County, TN						FY 2025-2026 Budget
County General Fund # 101						
Fund #101						
Account No.	Account Description	2023-2024 Actual	2024-2025 Amended	2024-2025 Estimated	2025-2026 Proposed	FURTHER EXPLANATION
<b>54210</b>	<b>JAIL</b>					
103	Assistants	\$ 72,613	\$ 74,936	\$ 74,936	\$ 77,559	1 position
106	Deputy Assistant	56,557	61,560	61,360	62,090	1 position
140	Salary Supplement - Educational	5,500	6,000	6,000	6,000	Civil Service Contract & Educational
160	Guards	1,237,309	1,260,860	1,260,860	1,372,100	32 positions (4 Corp, 6 Serg) (- 1 to Maint.JC)
165	Cafeteria Personnel	73,521	77,265	77,265	81,041	2 positions
167	Maintenance Personnel	45,898	48,979	48,979	50,693	1 position
169	Part Time Personnel	56,398	58,407	58,407	56,707	
186	Longevity	4,680	5,400	5,400	5,640	9 employees
187	Overtime	72,337	81,800	81,800	80,000	
189	Other Salaries & Wages	61,238	51,265	49,900	38,265	Hrs Paid During Holiday/Admin above RegularHrs
	<b>Total Salary Expense</b>	<b>\$ 1,686,051</b>	<b>\$ 1,726,472</b>	<b>\$ 1,724,907</b>	<b>\$ 1,830,094</b>	
201	Social Security	101,417	103,378	104,530	114,061	
204	Pensions	101,401	100,428	104,500	159,980	TCRS 8.97%
206	Life Insurance	1,572	1,732	1,540	1,685	
207	Medical Insurance	260,817	261,981	256,150	324,870	Estimated 2.5% Increase Jan 1
210	Unemployment Compensation	1,010	1,278	1,055	1,279	
212	Employer Medicare Liability	23,769	24,180	24,450	26,676	
299	Other Fringe Benefits	7,100	5,200	5,200	9,600	
	<b>Total Benefit Expense</b>	<b>\$ 497,086</b>	<b>\$ 498,177</b>	<b>\$ 497,425</b>	<b>\$ 638,151</b>	
334	Maintenance Agreements	32,020	50,000	48,850	50,000	Comcast, Nixon, Dataworks, Beacon, Stanley, Averus, Tri-State Sprinkler & Fire Ext Sales
335	Maintenance & Repair -- Buildings	36,747	40,000	20,900	25,000	Various vendors as needed
336	Maintenance & Repair -- Equipment	35,758	32,000	20,000	30,000	Various vendors as needed
340	Medical and Dental Services	3,400	5,000	3,375	5,000	Psych test, Pre-employment & Post Accident Inmate Medical Services
347	Pest Control	3,360	4,000	3,650	3,800	Bid Item
354	Transportation Other Than Students	30,820	40,000	38,225	40,000	Prisoner Transports
355	Travel	2,599	4,500	4,475	4,500	Per diems, Mileage & Lodging, Etc
359	Disposal Fees	6,443	11,500	7,100	7,000	
399	Other Contracted Services - Grant Trans Med	330	-	-	-	Carryover from Grant
	<b>Total Contract Expense</b>	<b>\$ 151,477</b>	<b>\$ 187,000</b>	<b>\$ 146,575</b>	<b>\$ 165,300</b>	
410	Custodial Supplies	102,741	110,000	100,750	106,000	Inmate population increase
422	Food Supplies	417,353	580,000	580,000	525,000	Inmate Increase & Cost
431	Law Enforcement Supplies	165	2,500	-	1,500	Jail Officer Supplies
441	Prisoner Clothing	15,168	19,000	11,500	18,000	Inmate population increase
451	Uniforms	4,180	8,000	6,125	8,000	Weekly & New Issues for Officers
499	Other Supplies/Materials	3,549	5,000	3,425	4,000	
	<b>Total Supply Expense</b>	<b>\$ 543,156</b>	<b>\$ 724,500</b>	<b>\$ 701,800</b>	<b>\$ 662,500</b>	
507	Medical Claims	442,462	575,000	575,000	500,000	Inmate Expense
524	In Service/Staff Development	1,156	3,500	950	2,000	Meeting Registrations & Contracted In-Service Staff Development
599	Other Charges	3,616	9,000	7,500	8,500	non-recurring items
	<b>Total Other Expense</b>	<b>\$ 447,234</b>	<b>\$ 587,500</b>	<b>\$ 583,450</b>	<b>\$ 510,500</b>	
790	Other Equipment	5,453	10,000	5,100	7,500	All Equipment Needs
	<b>Total Capital Expense</b>	<b>\$ 5,453</b>	<b>\$ 10,000</b>	<b>\$ 5,100</b>	<b>\$ 7,500</b>	
	<b>TOTAL JAIL</b>	<b>\$ 3,330,457</b>	<b>\$ 3,733,649</b>	<b>\$ 3,659,257</b>	<b>\$ 3,814,045</b>	
<b>54230</b>	<b>COMMUNITY REENTRY PROGRAM</b>					
105	Supervisor/Director	\$ -	\$ 26,063	\$ 12,584	\$ 78,318	1 FT Position
124	Psychological Personnel	-	-	-	75,503	1 FT Position
135	Assessment Personnel	-	-	-	172,649	3 FT Positions
169	Part-time Personnel	-	-	-	46,123	1 PT Position
189	Other Salaries and Wages	\$ 177,304	\$ 259,290	\$ 260,000	\$ -	
	<b>Total Salary Expense</b>	<b>\$ 177,304</b>	<b>\$ 285,353</b>	<b>\$ 272,584</b>	<b>\$ 372,592</b>	
201	Social Security	10,842	17,539	15,625	23,169	
204	Pensions	12,535	16,792	17,705	29,389	TCRS 8.97%
206	Life Insurance	140	211	170	234	
207	Medical Insurance	17,491	20,760	19,510	46,410	Estimated 2.5% Increase Jan 1
210	Unemployment Compensation	64	637	170	128	
212	Employer Medicare Liability	2,536	9,405	3,930	5,419	
299	Other Fringe Benefits	600	1,000	800	1,100	5.5 Employees
	<b>Total Benefit Expense</b>	<b>\$ 44,208</b>	<b>\$ 66,344</b>	<b>\$ 57,910</b>	<b>\$ 105,848</b>	
307	Communication	1,452	1,600	1,600	1,400	
309	Contracts With Government Agencies	2,085	-	-	-	Grant 100% - SCTDD WIOA
330	Operating Lease Payments	2,789	9,300	4,340	3,000	KMBS Copier Lease
334	Maintenance Agreements	-	-	-	300	Owned Copier Maint Charges
348	Postage	-	-	-	100	
355	Travel	1,453	3,000	850	3,000	Per diems, Mileage & Lodging, Etc
399	Other Contracted Services	-	4,600	100	5,000	Bonterra Eval Software
	<b>Total Contract Expense</b>	<b>\$ 7,779</b>	<b>\$ 18,500</b>	<b>\$ 6,890</b>	<b>\$ 12,800</b>	
435	Office Supplies	258	750	600	1,000	
499	Other Supplies & Materials	4,127	4,000	2,025	5,000	Copier and Misc Office
	<b>Total Supply Expense</b>	<b>\$ 4,385</b>	<b>\$ 4,750</b>	<b>\$ 2,625</b>	<b>\$ 6,000</b>	

Franklin County, TN					FY 2025-2026 Budget	
County General Fund # 101						
Fund #101						
Account No.	Account Description	2023-2024 Actual	2024-2025 Amended	2024-2025 Estimated	2025-2026 Proposed	FURTHER EXPLANATION
524	In Service/Staff Development	84	1,500	1,065	1,500	Meeting Registrations & Contracted In-Service Staff Development
599	Other Charges - CMRTY	2,250	3,379	495	-	MTRR Proceeds
599	Other Charges	329	1,500	25	500	Liability Ins & Workman's Comp Ins
	<b>Total Other Expense</b>	<b>\$ 2,663</b>	<b>\$ 6,379</b>	<b>\$ 1,585</b>	<b>\$ 2,000</b>	
	<b>TOTAL COMMUNITY REENTRY PROGRAM</b>	<b>\$ 236,339</b>	<b>\$ 381,326</b>	<b>\$ 341,594</b>	<b>\$ 499,240</b>	
<b>54240</b>	<b>JUVENILE SERVICES</b>					
312	Contracts with Private Agencies	\$ 5,315	\$ 20,725	\$ 20,000	\$ 30,000	Juvenile Detention Qty increased
399	Other Contracted Services	3,993	15,500	8,500	-	Interpreter's services moved to 53300
	<b>TOTAL JUVENILE SERVICES</b>	<b>\$ 9,308</b>	<b>\$ 36,225</b>	<b>\$ 28,500</b>	<b>\$ 30,000</b>	
<b>54410</b>	<b>CIVIL DEFENSE</b>					
105	Supervisor/Director	\$ 74,014	\$ 76,383	\$ 76,383	\$ 79,056	Appointed - Salary
106	Deputy	51,834	53,708	53,705	55,577	1 position
186	Longevity	780	900	900	1,020	2 employees
187	Over Time	-	-	-	4,000	Averaging 100 hrs annually
	<b>Total Salary Expense</b>	<b>\$ 126,628</b>	<b>\$ 130,991</b>	<b>\$ 130,988</b>	<b>\$ 139,654</b>	
201	Social Security	7,592	8,208	7,960	8,683	
204	Pensions	9,079	9,919	9,845	12,567	TCRS 8.97%
206	Life Insurance	94	94	94	94	
207	Medical Insurance	17,491	18,100	18,006	18,564	Estimated 2.5% Increase Jan 1
210	Unemployment Compensation	42	43	43	43	
212	Employer Medicare Liability	1,775	1,920	1,865	2,031	
299	Other Fringe Benefits	400	400	400	400	2 employees
	<b>Total Benefit Expense</b>	<b>\$ 36,473</b>	<b>\$ 38,683</b>	<b>\$ 38,213</b>	<b>\$ 42,382</b>	
307	Communication	5,243	8,750	6,890	7,000	
320	Dues & Memberships	110	120	120	110	EMAT fees
330	Operating Lease Payments	2,647	3,100	2,320	3,000	KMBS Copier Lease & NOA Tower Space Lease
335	Maintenance & Repair -- Building	-	1,500	700	1,500	EOC Misc Repairs
336	Maintenance & Repair -- Equipment	640	4,500	3,000	5,000	Cummins Generator
338	Maintenance & Repair -- Vehicles	3,492	2,000	1,750	2,500	2 Trucks
355	Travel	63	500	100	500	Per diems, Mileage & Lodging, Etc
399	Other Contracted Services	4,712	4,740	4,650	4,800	Satcom SWC/ Removed Dish Network & Outfitter Satellite
	<b>Total Contract Expense</b>	<b>\$ 16,907</b>	<b>\$ 25,210</b>	<b>\$ 19,530</b>	<b>\$ 24,410</b>	
412	Diesel Fuel	497	1,500	800	1,500	Prime Mover, EOC Gen & ICT
425	Gasoline	2,432	4,000	3,500	4,000	2 Trucks
435	Office Supplies	512	500	400	500	
499	Other Supplies & Materials	439	2,500	700	2,500	Additional Funding came from Line 399 transfer
	<b>Total Supply Expense</b>	<b>\$ 3,880</b>	<b>\$ 8,500</b>	<b>\$ 5,400</b>	<b>\$ 8,500</b>	
524	In-Service/Staff Development	700	901	700	1,000	Meeting Registrations & Contracted In-Service Staff Development inc volunteers
599	Other Charges	758	899	500	800	Website/Domains/Hosting
	<b>Total Other Expense</b>	<b>\$ 1,458</b>	<b>\$ 1,800</b>	<b>\$ 1,200</b>	<b>\$ 1,800</b>	
790	Other Equipment	6,777	7,000	7,000	7,000	EOC Upgrades, Response Equipment, Communications, PPE & Portable Generators
	<b>Total Capital Expense</b>	<b>\$ 6,777</b>	<b>\$ 7,000</b>	<b>\$ 7,000</b>	<b>\$ 7,000</b>	Additional Funding came from Line 399 transfer
	<b>TOTAL CIVIL DEFENSE</b>	<b>\$ 192,123</b>	<b>\$ 212,184</b>	<b>\$ 202,331</b>	<b>\$ 223,746</b>	
<b>54420</b>	<b>RESCUE SQUAD</b>					
320	Dues & Memberships	\$ 700	\$ 760	\$ 760	\$ 800	TARS Dues
336	Maintenance & Repair - Equipment	1,193	3,200	2,610	3,000	
338	Maintenance & Repair - Vehicles	-	-	-	1,000	3 Vehicles
399	Other Contracted Services	6,573	12,500	11,090	9,000	Vet Services for K9/Boat Slip Rent
	<b>Total Contract Expense</b>	<b>\$ 8,466</b>	<b>\$ 16,460</b>	<b>\$ 14,460</b>	<b>\$ 13,800</b>	
412	Diesel Fuel	133	500	300	500	
425	Gasoline	562	600	600	600	
499	Other Supplies & Materials	2,851	2,740	2,615	2,000	Dog Food for K9
	<b>Total Supply Expense</b>	<b>\$ 3,546</b>	<b>\$ 3,840</b>	<b>\$ 3,515</b>	<b>\$ 3,100</b>	
524	In-Service Staff Development	-	-	-	1,000	Meeting Registrations & Contracted In-Service Staff Development
599	Other Charges	380	500	500	500	
	<b>Total Other Expense</b>	<b>\$ 380</b>	<b>\$ 500</b>	<b>\$ 500</b>	<b>\$ 1,500</b>	
790	Other Equipment	5,071	41,000	33,000	20,000	* Trying to save for a Boat Replacement
799	Other Capital Outlay	-	22,998	-	10,000	(Quote \$71K)
	<b>Total Capital Expense</b>	<b>\$ 5,071</b>	<b>\$ 63,998</b>	<b>\$ 33,000</b>	<b>\$ 30,000</b>	
	<b>TOTAL RESCUE SQUAD</b>	<b>\$ 17,463</b>	<b>\$ 84,798</b>	<b>\$ 51,475</b>	<b>\$ 48,400</b>	***NOTE*** Approximate Carryover
<b>54490</b>	<b>CONSOLIDATED COMMUNICATIONS</b>					
103	Assistant	\$ 55,984	\$ 59,158	\$ 59,128	\$ 61,198	1 position
105	Supervisor/Director	66,150	68,267	68,267	70,656	Appointed -Salary
148	Dispatchers/Radio Operators	590,136	651,098	650,640	730,178	14 positions
184	Educational Incentive -- Co. Official/Admin. Officer	950	950	950	950	1 employee
185	Educational Incentive -- Other County Employees	3,700	5,500	5,500	7,200	6 employees
186	Longevity	3,840	4,260	4,260	4,740	6 employees
187	Overtime Pay	59,657	42,600	42,085	70,000	
189	Other Salaries & Wages	34,968	36,100	36,075	33,000	Hrs Paid During Holiday/Admin above RegularHrs
	<b>Total Salary Expense</b>	<b>\$ 815,385</b>	<b>\$ 867,933</b>	<b>\$ 866,905</b>	<b>\$ 977,922</b>	

Franklin County, TN						FY 2025-2026 Budget
County General Fund # 101						
Fund #101						
Account No.	Account Description	2023-2024 Actual	2024-2025 Amended	2024-2025 Estimated	2025-2026 Proposed	FURTHER EXPLANATION
201	Social Security	48,409	52,694	52,150	60,830	
204	Pensions	51,221	63,681	63,580	88,030	TCRS 8.97%
206	Life Insurance	644	775	705	655	
207	Medical Insurance	107,101	132,825	132,030	139,230	Estimated 2.5% Increase Jan 1
210	Unemployment Compensation	452	737	405	337	
212	Employer Medicare Liability	11,321	12,324	12,200	14,226	
299	Other Fringe Benefits	2,800	3,200	3,200	3,200	16 employees
	<b>Total Benefit Expense</b>	<b>\$ 221,948</b>	<b>\$ 266,236</b>	<b>\$ 264,270</b>	<b>\$ 306,508</b>	
307	Communication	14,270	34,100	34,525	15,600	ATT& Verizon, Century Link
312	Contracts with Private Agencies	8,542	21,000	17,025	17,017	TBI , Flat Earth, Priority Dispatch, Diverse, Weather Tap, Replay Systems
330	Operating Lease Payments	5,682	6,120	6,110	6,105	KMBS Copier Lease
336	Maintenance & Repair -- Equipment	1,950	2,200	1,500	2,200	Phones/Radios/Monitors
338	Maintenance & Repair -- Vehicles	96	2,100	900	1,900	County Vehicle
348	Postage	-	50	-	50	Mail Reports, TBI Documents, etc
355	Travel	3,092	3,000	2,000	3,000	Per diems, Mileage & Lodging, Etc
	<b>Total Contract Expense</b>	<b>\$ 33,632</b>	<b>\$ 68,570</b>	<b>\$ 62,060</b>	<b>\$ 45,872</b>	
425	Gasoline	788	1,000	700	1,000	
435	Office Supplies	2,979	4,000	3,550	4,000	
451	Uniforms	990	1,000	1,000	1,000	
	<b>Total Supply Expense</b>	<b>\$ 4,757</b>	<b>\$ 6,000</b>	<b>\$ 5,250</b>	<b>\$ 6,000</b>	
524	In Service/Staff Development	4,047	4,200	4,500	4,700	Meeting Registrations & Contracted In-Service Staff Development
599	Other Charges	470	600	600	600	Voiance Interpreter Service, etc
	<b>Total Other Expense</b>	<b>\$ 4,517</b>	<b>\$ 4,800</b>	<b>\$ 5,100</b>	<b>\$ 5,300</b>	
790	Other Equipment	2,481	1,500	1,450	2,500	Comm/Data Processing Equipment
	<b>Total Capital Expense</b>	<b>\$ 2,481</b>	<b>\$ 1,500</b>	<b>\$ 1,450</b>	<b>\$ 2,500</b>	
	<b>TOTAL CONSOLIDATED COMMUNICATIONS</b>	<b>\$ 1,082,720</b>	<b>\$ 1,215,039</b>	<b>\$ 1,205,035</b>	<b>\$ 1,344,102</b>	
<b>54610</b>	<b>COUNTY CORONER</b>					
399	Other Contracted Services	\$ 5,500	\$ 6,500	\$ 6,000	\$ 6,500	Estimated (Dr. Wert Coroner \$6K)
	<b>Total Contract Expense</b>	<b>\$ 6,000</b>	<b>\$ 6,500</b>	<b>\$ 6,000</b>	<b>\$ 6,500</b>	
507	Medical Claims (Autopsy Expenses)	16,500	50,000	40,700	50,000	
599	Other Charges	-	1,000	800	1,000	Coroner & Death Investigator Supplies
	<b>Total Other Expense</b>	<b>\$ 16,500</b>	<b>\$ 51,000</b>	<b>\$ 41,500</b>	<b>\$ 51,000</b>	
	<b>TOTAL COUNTY CORONER</b>	<b>\$ 22,500</b>	<b>\$ 57,500</b>	<b>\$ 47,500</b>	<b>\$ 57,500</b>	
<b>54710</b>	<b>PUBLIC SAFETY GRANTS</b>					<b>Grants (100%) rebudget carryover</b>
187	Overtime Pay	\$ 26,006	\$ 34,107	\$ 34,107	\$ -	<b>Impaired Drivers Grant 10/1 - 9/30</b>
	<b>Total Salary Expense</b>	<b>\$ 26,006</b>	<b>\$ 34,107</b>	<b>\$ 34,107</b>	<b>\$ -</b>	
201	Social Security	1,562	2,116	2,105	-	
204	Pensions	1,940	2,905	2,540	-	TCRS 8.97%
207	Medical Insurance	1,941	2,769	1,034	-	
210	Unemployment Compensation	14	38	38	-	Estimated 2.5% Increase Jan 1
212	Employer Medicare Liability	527	494	492	-	
	<b>Total Benefit Expense</b>	<b>\$ 5,984</b>	<b>\$ 8,322</b>	<b>\$ 6,209</b>	<b>\$ -</b>	
309	Contracts with Government Agencies	\$ -	\$ 64,095	\$ 64,095	\$ -	Opioid Council Grant
312	Contracts with Private Agencies	-	31,472	31,472	-	Opioid Council Grant
355	Travel	-	1,000	1,000	-	Opioid Council Grant
399	Other Contracted Services	-	29,110	29,110	-	Opioid Council Grant
399	Other Contracted Services - VCIF	-	5,000	3,550	-	
	<b>Total Contract Expense</b>	<b>\$ -</b>	<b>\$ 130,677</b>	<b>\$ 129,227</b>	<b>\$ -</b>	
499	Other Supplies & Materials	-	19,000	19,000	-	Opioid Council Grant
	<b>Total Supply Expense</b>	<b>\$ -</b>	<b>\$ 19,000</b>	<b>\$ 19,000</b>	<b>\$ -</b>	
524	In Service/Staff Development - VCIF	-	276,743	141,605	-	
599	Other Charges - E911	-	5,314	3,314	-	Offset by E-911 Proceeds
599	Other Charges	-	2,000	2,000	-	Opioid Council Grant
	<b>Total Other Expense</b>	<b>\$ -</b>	<b>\$ 284,057</b>	<b>\$ 146,919</b>	<b>\$ -</b>	
708	Communication Equipment - VCIF	232,699	-	-	-	
716	Law Enforcement Equipment - VCIF	949,493	310,560	295,269	-	
718	Motor Vehicles - Opioid	81,334	42,000	42,000	-	Opioid Council Grant
790	Other Equipment - E911 Board Grant	3,555	5,939	5,939	-	Offset by E-911 Proceeds
790	Other Equipment - Opioid	5,986	28,000	28,000	-	Opioid Council Grant
799	Other Capital Outlay - VCIF	71,537	233,568	202,199	-	
799	Other Capital Outlay - E911	41,931	1,565	1,565	-	Offset by E-911 Proceeds
	<b>Total Capital Expense</b>	<b>\$ 1,386,536</b>	<b>\$ 621,632</b>	<b>\$ 574,972</b>	<b>\$ -</b>	
	<b>TOTAL PUBLIC SAFETY GRANTS</b>	<b>\$ 1,418,526</b>	<b>\$ 1,097,795</b>	<b>\$ 910,434</b>	<b>\$ -</b>	
<b>54900</b>	<b>OTHER PUBLIC SAFETY</b>					
309	Contracts with Government Agencies - Campora	\$ 40,000	\$ -	\$ -	\$ -	Opioid Abatement - Campora Program
	<b>Total Contracted Services Expense</b>	<b>\$ 40,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	
499	Other Supplies & Materials - Rescue	9,200	-	-	-	BJA EMA Grant 100%
	<b>Total Supplies Expense</b>	<b>\$ 9,200</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	
524	In-Service Staff Development - Rescue	5,500	-	-	-	BJA EMA Grant 100%
599	Other Charges - Rescue	15,000	-	-	-	
	<b>Total Other Charges Expense</b>	<b>\$ 20,500</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	
	<b>TOTAL OTHER PUBLIC SAFETY</b>	<b>\$ 69,700</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	

Franklin County, TN					FY 2025-2026 Budget	
County General Fund # 101						
Fund #101						
Account No.	Account Description	2023-2024 Actual	2024-2025 Amended	2024-2025 Estimated	2025-2026 Proposed	FURTHER EXPLANATION
<b>55110</b>	<b>LOCAL HEALTH CENTER</b>					
307	Communication	\$ 989	\$ 1,400	\$ 1,120	\$ 1,400	
320	Dues & Memberships	375	375	375	375	TN PUBLIC HEALTH ASSOC - Dues Increased
335	Maintenance & Repair -- Building	-	5,445	610	5,625	Repairs, i.e. HVAC units, floor maintenance Carryover
359	Disposal Fees	2,228	2,380	2,275	2,300	
	<b>Total Contract Expense</b>	<b>\$ 3,592</b>	<b>\$ 9,600</b>	<b>\$ 4,380</b>	<b>\$ 9,700</b>	
410	Custodial Supplies	2,983	4,000	3,510	4,000	Aramark, cleaning supplies and paper products
435	Office Supplies	28	600	-	600	
452	Utilities	9,619	13,600	10,000	13,600	
	<b>Total Supply Expense</b>	<b>\$ 12,630</b>	<b>\$ 18,200</b>	<b>\$ 13,510</b>	<b>\$ 18,200</b>	
502	Building & Contents Insurance	7,111	8,494	8,500	9,768	15% Increase
506	Liability Insurance	757	904	905	1,040	15% Increase
599	Other Charges	3,809	4,622	4,650	3,000	Primary Prevention Events, other Meetings
	<b>Total Other Expense</b>	<b>\$ 11,677</b>	<b>\$ 14,020</b>	<b>\$ 14,055</b>	<b>\$ 13,808</b>	
	<b>TOTAL LOCAL HEALTH CENTER</b>	<b>\$ 27,899</b>	<b>\$ 41,820</b>	<b>\$ 31,945</b>	<b>\$ 41,708</b>	
<b>55120</b>	<b>RABIES AND ANIMAL CONTROL</b>					
103	Assistant(s)	\$ 120,750	\$ 132,457	\$ 132,457	\$ 137,093	3 positions
105	Supervisor/Director	15,496	16,904	16,903	17,495	Appoint (Supplement 17%)
186	Longevity	1,080	540	540	1,320	2 employees
187	Overtime Pay	19,607	20,000	9,600	20,000	
189	Other Salaries & Wages	2,976	2,250	2,200	750	Holiday & Admin Pay
	<b>Total Salary Expense</b>	<b>\$ 159,909</b>	<b>\$ 172,151</b>	<b>\$ 161,700</b>	<b>\$ 176,657</b>	
201	Social Security	9,853	10,556	10,000	10,990	
204	Pensions	10,081	12,759	12,140	15,907	TCRS 8.97%
206	Life Insurance	144	155	150	155	
207	Medical Insurance	13,736	23,574	10,575	29,424	Estimated 2.5% Increase Jan 1
209	Disability Insurance					
210	Unemployment Compensation	67	85	70	85	
212	Employer Medicare Liability	2,305	2,469	2,350	2,570	
299	Other Fringe Benefits	400	600	600	600	3 employees
	<b>Total Benefit Expense</b>	<b>\$ 36,586</b>	<b>\$ 50,198</b>	<b>\$ 35,885</b>	<b>\$ 59,732</b>	
307	Communication	2,113	2,335	2,350	2,300	
320	Dues & Memberships	190	190	190	190	ACA
333	Licenses	370	370	110	370	
335	Maintenance & Repair -- Building	1,948	2,500	2,375	2,500	
338	Maintenance & Repair -- Vehicles	1,814	4,950	4,550	5,000	
348	Postage	-	450	250	450	
355	Travel	740	1,600	1,600	1,580	Per diems, Mileage & Lodging, Etc
399	Other Contracted Services (Lg. dead animal P/U)	107,916	72,444	71,950	500	Vet Services
	<b>Total Contract Expense</b>	<b>\$ 115,091</b>	<b>\$ 84,839</b>	<b>\$ 83,375</b>	<b>\$ 12,890</b>	
401	Animal Food and Supplies	11,737	11,508	8,850	11,508	
412	Diesel Fuel	3,562	3,200	3,000	3,200	
413	Drugs & Medical Supplies	10,285	11,550	11,500	12,000	
425	Gasoline	6,736	10,000	8,200	10,000	
435	Office Supplies	391	400	400	400	
442	Propane Gas	341	1,000	1,000	1,000	
450	Tires & Tubes	473	1,000	-	1,000	
451	Uniforms	635	1,000	600	1,000	
499	Other Supplies/Materials	5,377	7,700	8,000	10,000	
	<b>Total Supply Expense</b>	<b>\$ 39,537</b>	<b>\$ 47,358</b>	<b>\$ 41,550</b>	<b>\$ 50,108</b>	
509	Refunds	-	50	-	50	
524	In Service/Staff Development	770	1,170	800	1,170	Meeting Registrations & Contracted In-Service Staff Development
599	Other Charges	115	1,340	250	1,340	
	<b>Total Other Expense</b>	<b>\$ 885</b>	<b>\$ 2,560</b>	<b>\$ 1,050</b>	<b>\$ 2,560</b>	
790	Other Equipment	2,247	4,000	3,300	4,000	Other Small Equipment, Radios
	<b>Total Capital Expense</b>	<b>\$ 2,247</b>	<b>\$ 4,000</b>	<b>\$ 3,300</b>	<b>\$ 4,000</b>	
	<b>TOTAL RABIES &amp; ANIMAL CONTROL</b>	<b>\$ 354,255</b>	<b>\$ 361,106</b>	<b>\$ 326,860</b>	<b>\$ 305,947</b>	
<b>55130</b>	<b>AMBULANCE SERVICE</b>					
303	Ambulance Services	\$ 600,000	\$ 627,500	\$ 627,500	\$ 653,625	5% Annual Increase
	<b>Total Contract Services</b>	<b>\$ 600,000</b>	<b>\$ 627,500</b>	<b>\$ 627,500</b>	<b>\$ 653,625</b>	
	<b>TOTAL AMBULANCE SERVICE</b>	<b>\$ 600,000</b>	<b>\$ 627,500</b>	<b>\$ 627,500</b>	<b>\$ 653,625</b>	
<b>55190</b>	<b>OTHER LOCAL HEALTH SERVICES</b>					<b>DGA Grant 100%</b>
130	Social Worker	\$ -	\$ 45,286	\$ -	\$ 48,300	1 Employee - State Classified
161	Secretary(s)	38,420	40,884	40,600	39,780	1 Employee - State Classified
169	Part-time Employee	20,403	28,366	23,300	28,366	1 Employee
186	Longevity	600	660	660	-	
189	Other Salaries & Wages	-	45,000	-	45,354	Nutritional Educator & Placeholder funds
	<b>Total Salary Expense</b>	<b>\$ 59,423</b>	<b>\$ 160,196</b>	<b>\$ 64,560</b>	<b>\$ 161,800</b>	
201	Social Security	3,586	13,832	3,950	10,075	
204	Pensions	2,802	16,383	3,110	14,582	TCRS 8.97%
206	Life Insurance	47	187	47	187	
207	Medical Insurance	8,745	35,272	9,005	46,410	Estimated 2.5% Increase Jan 1
210	Unemployment Compensation	42	86	64	86	
212	Employer Medicare Liability	839	3,343	925	2,356	
299	Other Fringe Benefits	300	500	200	700	3 employees (Co Paid)
	<b>Total Benefit Expense</b>	<b>\$ 16,361</b>	<b>\$ 69,604</b>	<b>\$ 17,301</b>	<b>\$ 74,397</b>	

Franklin County, TN						FY 2025-2026 Budget
County General Fund # 101						
Fund #101						
Account No.	Account Description	2023-2024 Actual	2024-2025 Amended	2024-2025 Estimated	2025-2026 Proposed	FURTHER EXPLANATION
355	Travel	129	11,900	210	11,900	Per diems, Mileage & Lodging, Etc
399	Other Contracted Services	3,295	11,700	7,280	11,700	Cyramon Interpreter Services
	<b>Total Contract Expense</b>	<b>\$ 3,424</b>	<b>\$ 23,600</b>	<b>\$ 7,490</b>	<b>\$ 23,600</b>	
599	Other Charges	-	-	-	-	
	<b>Total Other Expense</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	
	<b>TOTAL OTHER LOCAL HEALTH SERVICES GRANT</b>	<b>\$ 79,208</b>	<b>\$ 253,400</b>	<b>\$ 89,351</b>	<b>\$ 259,797</b>	
<b>55390</b>	<b>APPROPRIATION TO STATE</b>					
309	Contracts with Government Agencies	\$ 59,892	\$ 29,771	\$ 29,771	\$ 29,771	Health Dept - State Contract
	<b>TOTAL APPROPRIATION TO STATE</b>	<b>\$ 59,892</b>	<b>\$ 29,771</b>	<b>\$ 29,771</b>	<b>\$ 29,771</b>	
<b>55510</b>	<b>GENERAL WELFARE ASSISTANCE</b>					
399	Other Contracted Services	\$ 17,775	\$ 17,775	\$ 17,775	\$ 17,775	Contract Services for New Life Semi-Independent Living Program
	<b>TOTAL GENERAL WELFARE ASSISTANCE</b>	<b>\$ 17,775</b>	<b>\$ 17,775</b>	<b>\$ 17,775</b>	<b>\$ 17,775</b>	
<b>55731</b>	<b>LITTER CONTROL (Litter Grant)</b>					<b>Grant Proceeds approx \$20,000</b>
149	Guard/Laborers	\$ 70,868	\$ 80,143	\$ 72,550	\$ 82,981	2 FT Positions
186	Longevity	-	-	-	-	
189	Other Salaries & Wages	2,192	2,500	1,375	2,500	Holiday & Admin Pay - Supplement Educ Personnel
	<b>Total Salary Expense</b>	<b>\$ 73,060</b>	<b>\$ 82,643</b>	<b>\$ 73,925</b>	<b>\$ 85,481</b>	
201	Social Security	4,526	5,149	4,575	5,325	
204	Pensions	3,133	6,225	4,540	7,709	TCRS 8.97%
206	Life Insurance	86	94	94	94	
207	Medical Insurance	7,093	18,110	8,825	18,564	Estimated 2.5% Increase Jan 1
210	Unemployment Compensation	49	43	45	43	
212	Employer Medicare Liability	1,059	1,204	1,070	1,245	
299	Other Fringe Benefits	400	400	200	400	2 employees
	<b>Total Benefit Expense</b>	<b>\$ 16,346</b>	<b>\$ 31,224</b>	<b>\$ 19,349</b>	<b>\$ 33,379</b>	
302	Advertising	1,500	1,500	1,000	1,500	
355	Travel	189	200	-	200	Per diems, Mileage & Lodging, Etc
359	Disposal Fees	51	610	300	600	
	<b>Total Contract Expense</b>	<b>\$ 1,740</b>	<b>\$ 2,310</b>	<b>\$ 1,300</b>	<b>\$ 2,300</b>	
499	Other Supplies and Materials	9,099	9,160	7,990	9,170	Grant related items
	<b>Total Supply Expense</b>	<b>\$ 9,099</b>	<b>\$ 9,160</b>	<b>\$ 7,990</b>	<b>\$ 9,170</b>	
524	In Service/Staff Development	-	500	-	500	
	<b>Total Other Expense</b>	<b>\$ -</b>	<b>\$ 500</b>	<b>\$ -</b>	<b>\$ 500</b>	
	<b>TOTAL LITTER CONTROL</b>	<b>\$ 100,245</b>	<b>\$ 125,837</b>	<b>\$ 102,564</b>	<b>\$ 130,830</b>	
<b>55739</b>	<b>OTHER WASTE COLLECTION</b>					<b>Part Offset by State Contract Pickup on St Routes</b>
149	Guard/Laborer	\$ 38,177	\$ 41,006	\$ 41,006	\$ 42,461	1 FT Position
186	Longevity	-	-	-	300	1 employee
189	Other Salaries & Wages	-	200	200	200	Holiday/Admin Pay
	<b>Total Salary Expense</b>	<b>\$ 38,177</b>	<b>\$ 41,206</b>	<b>\$ 41,206</b>	<b>\$ 42,961</b>	
201	Social Security	1,986	2,567	2,220	2,676	
204	Pensions	2,753	3,105	2,990	3,876	TCRS 8.97%
206	Life Insurance	47	47	47	47	
207	Medical Insurance	8,745	9,055	9,055	9,282	Estimated 2.5% Increase Jan 1
210	Unemployment Compensation	21	22	22	22	
212	Employer Medicare Liability	464	600	520	626	
299	Other Fringe Benefits	200	200	200	200	1 employee
	<b>Total Benefit Expense</b>	<b>\$ 14,216</b>	<b>\$ 15,597</b>	<b>\$ 15,054</b>	<b>\$ 16,728</b>	
359	Disposal Fees	451	1,100	1,355	400	
	<b>Total Contract Expense</b>	<b>\$ 451</b>	<b>\$ 1,100</b>	<b>\$ 1,355</b>	<b>\$ 400</b>	
499	Other Supplies & Materials	-	300	-	300	
	<b>Total Supply Expense</b>	<b>\$ -</b>	<b>\$ 300</b>	<b>\$ -</b>	<b>\$ 300</b>	
	<b>TOTAL OTHER WASTE COLLECTION</b>	<b>\$ 52,844</b>	<b>\$ 58,202</b>	<b>\$ 57,615</b>	<b>\$ 60,389</b>	
<b>55900</b>	<b>OTHER PUBLIC HEALTH &amp; WELFARE</b>					<b>Brownfield Grants &amp; SCTDD Dead Animal Contract</b>
399	Other Contracted Services	\$ -	\$ 485,152	\$ 485,152	\$ 71,444	
	<b>Total Contract Expense</b>	<b>\$ -</b>	<b>\$ 485,152</b>	<b>\$ 485,152</b>	<b>\$ 71,444</b>	
499	Other Supplies & Materials - TOBAC	-	7,600	7,600	-	
	<b>Total Supply Expense</b>	<b>\$ -</b>	<b>\$ 7,600</b>	<b>\$ 7,600</b>	<b>\$ -</b>	
599	Other Charges	-	3,900	3,900	-	
	<b>Total Other Expense</b>	<b>\$ -</b>	<b>\$ 3,900</b>	<b>\$ 3,900</b>	<b>\$ -</b>	
	<b>TOTAL OTHER PUBLIC HEALTH &amp; WELFARE</b>	<b>\$ -</b>	<b>\$ 496,652</b>	<b>\$ 496,652</b>	<b>\$ 71,444</b>	
<b>56300</b>	<b>SENIOR CITIZENS ASSISTANCE - Franklin County</b>					
335	Maintenance & Repair -- FCSC	\$ -	\$ 1,500	\$ 1,500	\$ 1,500	
399	Contracted Services - FCSC	23,050	23,050	23,050	23,050	* Late Invoice FY23
	<b>Total Contract Expense</b>	<b>\$ 23,050</b>	<b>\$ 24,550</b>	<b>\$ 24,550</b>	<b>\$ 24,550</b>	
410	Custodial Supplies - FCSC	1,665	3,500	3,500	3,500	
	<b>Total Supply Expense</b>	<b>\$ 1,665</b>	<b>\$ 3,500</b>	<b>\$ 3,500</b>	<b>\$ 3,500</b>	
	<b>TOTAL SENIOR CITIZENS ASSISTANCE - Franklin Co</b>	<b>\$ 24,715</b>	<b>\$ 28,050</b>	<b>\$ 28,050</b>	<b>\$ 28,050</b>	

Franklin County, TN						FY 2025-2026 Budget
County General Fund # 101						
Fund #101						
Account No.	Account Description	2023-2024 Actual	2024-2025 Amended	2024-2025 Estimated	2025-2026 Proposed	FURTHER EXPLANATION
<b>56300</b>	<b>SENIOR CITIZENS ASSISTANCE - Sewanee Ctr</b>					
399	Contracted Services - SEWAN	\$ 9,000	12,000	12,000	12,800	
	<b>Total Contract Expense</b>	<b>\$ 9,000</b>	<b>\$ 12,000</b>	<b>\$ 12,000</b>	<b>\$ 12,800</b>	
410	Custodial Supplies - SEWAN	\$ 450	600	600	1,200	
	<b>Total Supply Expense</b>	<b>\$ 450</b>	<b>\$ 600</b>	<b>\$ 600</b>	<b>\$ 1,200</b>	
	<b>TOTAL SENIOR CITIZENS ASSISTANCE Sewanee Ctr</b>	<b>\$ 9,450</b>	<b>\$ 12,600</b>	<b>\$ 12,600</b>	<b>\$ 14,000</b>	
<b>56700</b>	<b>PARKS AND FAIR BOARDS</b>					
105	Supervisor/Director	\$ 6,697	6,912	6,912	7,153	1 Salary Supplement position
189	Other Salaries & Wages	18,301	19,354	19,354	20,031	2 Seasonal positions & 3 Supplement
	<b>Total Salary Expense</b>	<b>\$ 24,998</b>	<b>\$ 26,265</b>	<b>\$ 26,265</b>	<b>\$ 27,185</b>	
201	Social Security	1,531	1,628	1,628	1,685	
204	Pensions	733	1,204	1,200	947	TCRS 8.97%
210	Unemployment Compensation	33	52	52	52	
212	Employer Medicare Liability	358	381	381	394	
	<b>Total Benefit Expense</b>	<b>\$ 2,655</b>	<b>\$ 3,266</b>	<b>\$ 3,261</b>	<b>\$ 3,078</b>	
307	Communication	280	300	300	290	
334	Maintenance Agreements	359	500	500	375	Life Communications (beach alarm)
335	Maintenance & Repair -- Buildings	6,772	50,000	55	100,000	Maint for SMTAP, Building for roof 2nd Yr of \$50K
	<b>Total Contract Expense</b>	<b>\$ 7,411</b>	<b>\$ 50,800</b>	<b>\$ 855</b>	<b>\$ 100,665</b>	
499	Other Supplies/Materials	7,726	12,500	12,500	12,750	Sand & Toiletries
	<b>Total Supply Expense</b>	<b>\$ 7,726</b>	<b>\$ 12,500</b>	<b>\$ 12,500</b>	<b>\$ 12,750</b>	
599	Other Charges	260	1,500	1,500	1,000	
	<b>Total Other Expense</b>	<b>\$ 260</b>	<b>\$ 1,500</b>	<b>\$ 1,500</b>	<b>\$ 1,000</b>	
	<b>TOTAL PARKS &amp; FAIR BOARDS</b>	<b>\$ 43,050</b>	<b>\$ 94,331</b>	<b>\$ 44,382</b>	<b>\$ 144,678</b>	
<b>57100</b>	<b>AGRICULTURE EXTENSION</b>					
189	Other Salaries & Wages	\$ 94,935	147,276	112,964	-	Salaries and benefits for Ag. Ext. are the required local match for Franklin County.
	<b>Total Salary Expense</b>	<b>\$ 94,935</b>	<b>\$ 147,276</b>	<b>\$ 112,964</b>	<b>\$ -</b>	
299	Other Fringe Benefits	33,447	64,065	36,776	-	
	<b>Total Benefit Expense</b>	<b>\$ 33,447</b>	<b>\$ 64,065</b>	<b>\$ 36,776</b>	<b>\$ -</b>	
307	Communication	630	652	652	630	
309	Contracts with Government Agencies	-	-	-	225,057	UT AG & TSU
320	Dues & Memberships	430	565	565	700	
330	Operating Lease Payments	6,132	6,224	6,224	6,250	KMBS Copier Lease
355	Travel	3,000	3,000	3,000	5,000	Per diems, Mileage & Lodging, Etc
399	Other Contracted Services	-	240	-	240	AT&T ISP
	<b>Total Contract Expense</b>	<b>\$ 10,192</b>	<b>\$ 10,681</b>	<b>\$ 10,441</b>	<b>\$ 237,877</b>	
499	Other Supplies & Materials	-	250	250	250	
	<b>Total Supply Expense</b>	<b>\$ -</b>	<b>\$ 250</b>	<b>\$ 250</b>	<b>\$ 250</b>	
599	Other Charges	-	250	250	250	**4-H Program/Ag Ext Operational Expenses
	<b>Total Other Expense</b>	<b>\$ -</b>	<b>\$ 250</b>	<b>\$ 250</b>	<b>\$ 250</b>	
790	Other Equipment	-	2,200	2,200	2,200	
	<b>Total Capital Expense</b>	<b>\$ -</b>	<b>\$ 2,200</b>	<b>\$ 2,200</b>	<b>\$ 2,200</b>	
	<b>TOTAL AGRICULTURE EXTENSION</b>	<b>\$ 138,574</b>	<b>\$ 224,722</b>	<b>\$ 162,881</b>	<b>\$ 240,577</b>	
<b>57500</b>	<b>SOIL CONSERVATION</b>					
118	Secretary to Board	\$ 43,659	45,230	45,230	46,813	1 position
185	Educational Incentive -- Other County Employees	-	850	850	850	1 employee
186	Longevity	300	360	360	420	1 employee
189	Other Salaries & Wages	38,166	39,756	39,756	41,140	1 position & Holiday Pay
	<b>Total Salary Expense</b>	<b>\$ 82,125</b>	<b>\$ 86,196</b>	<b>\$ 86,196</b>	<b>\$ 89,223</b>	
201	Social Security	4,816	5,369	5,369	5,557	
204	Pensions	5,897	6,490	6,490	8,043	TCRS 8.97%
206	Life Insurance	94	94	94	94	
207	Medical Insurance	8,745	18,110	9,003	18,564	Estimated 2.5% Increase Jan 1
210	Unemployment Compensation	42	43	43	43	
212	Employer Medicare Liability	1,126	1,256	1,210	1,300	
299	Other Fringe Benefits	400	400	400	400	2 employees
	<b>Total Benefit Expense</b>	<b>\$ 21,120</b>	<b>\$ 31,761</b>	<b>\$ 22,609</b>	<b>\$ 34,000</b>	
320	Dues & Memberships	350	570	430	570	TCDEA 70, NACD 250, TACD 350
355	Travel	4,432	6,800	5,110	6,800	Per diems, Mileage & Lodging, Etc
	<b>Total Contract Expense</b>	<b>\$ 4,782</b>	<b>\$ 7,370</b>	<b>\$ 5,540</b>	<b>\$ 7,370</b>	
508	Premiums on Surety Bonds	-	100	-	100	Notary bonds
524	In-Service Staff Development	1,970	3,500	1,465	3,500	Meeting Registrations & Contracted In-Service Staff Development
599	Other Charges	-	500	150	500	Farm City Day, Fair & Educ Materials
	<b>Total Other Expense</b>	<b>\$ 1,970</b>	<b>\$ 4,100</b>	<b>\$ 1,615</b>	<b>\$ 4,100</b>	
	<b>TOTAL SOIL CONSERVATION</b>	<b>\$ 109,997</b>	<b>\$ 129,427</b>	<b>\$ 115,959</b>	<b>\$ 134,693</b>	
<b>58120</b>	<b>INDUSTRIAL DEVELOPMENT</b>					
189	Other Salaries & Wages	\$ 28,280	77,703	51,350	80,422	1 Position
	<b>Total Salary Expense</b>	<b>\$ 28,280</b>	<b>\$ 77,703</b>	<b>\$ 51,350</b>	<b>\$ 80,422</b>	

Franklin County, TN						FY 2025-2026 Budget
County General Fund # 101						
Fund #101						
Account No.	Account Description	2023-2024 Actual	2024-2025 Amended	2024-2025 Estimated	2025-2026 Proposed	FURTHER EXPLANATION
201	Social Security	1,760	4,830	3,190	4,999	
204	Pensions	-	5,835	-	7,235	TCRS 8.97%
206	Life Insurance	-	47	-	47	
210	Unemployment Compensation	21	22	22	22	
212	Employer Medicare Liability	412	1,130	750	1,169	
299	Other Fringe Benefits	100	200	100	200	1 employee
	<b>Total Benefit Expense</b>	<b>\$ 2,293</b>	<b>\$ 12,063</b>	<b>\$ 4,062</b>	<b>\$ 13,671</b>	
302	Advertising	3,374	4,000	4,000	4,000	
307	Communication	365	600	450	500	Phone Only
320	Dues & Memberships	150	300	-	300	
334	Maintenance Agreements	-	4,000	-	4,000	Web-Hosting
355	Travel	2,462	2,900	2,500	4,000	Per diems, Mileage & Lodging, Etc
399	Other Contracted Services	19,737	30,000	-	30,000	
	<b>Total Contract Expense</b>	<b>\$ 26,088</b>	<b>\$ 41,800</b>	<b>\$ 6,950</b>	<b>\$ 42,800</b>	
435	Office Supplies	454	300	300	500	
	<b>Total Supply Expense</b>	<b>\$ 454</b>	<b>\$ 300</b>	<b>\$ 300</b>	<b>\$ 500</b>	
508	Premium on Bonds	-	153	153	165	
524	In Service/Staff Development	957	2,300	1,450	2,500	Meeting Registrations & Contracted In-Service Staff Development
599	Other Charges	1,065	2,000	2,000	2,500	Park Development
	<b>Total Other Expense</b>	<b>\$ 2,022</b>	<b>\$ 4,453</b>	<b>\$ 3,603</b>	<b>\$ 5,165</b>	
	<b>TOTAL INDUSTRIAL DEVELOPMENT</b>	<b>\$ 59,137</b>	<b>\$ 136,319</b>	<b>\$ 66,265</b>	<b>\$ 142,559</b>	
<b>58190</b>	<b>OTHER ECONOMIC &amp; COMMUNITY DEV - Chamber</b>					
399	Other Contracted Services - Chamber of Commerce	\$ 40,000	\$ 40,000	\$ 40,000	\$ 40,000	Chamber of Commerce
	<b>TOTAL OTHER ECONOMIC &amp; COMM. DEV. - Chamber</b>	<b>\$ 40,000</b>	<b>\$ 40,000</b>	<b>\$ 40,000</b>	<b>\$ 40,000</b>	
<b>58190</b>	<b>OTHER ECONOMIC &amp; COMMUNITY DEV - TN Rehab Ctr</b>					
309	Contracts with Government Agencies	\$ -	\$ 81,772	\$ 81,772	\$ 84,225	TN Rehab Center - State Contract DHS
	<b>TOTAL OTHER ECONOMIC &amp; COMM. DEV. - TN Rehab Ctr</b>	<b>\$ -</b>	<b>\$ 81,772</b>	<b>\$ 81,772</b>	<b>\$ 84,225</b>	
<b>58190</b>	<b>OTHER ECONOMIC &amp; COMMUNITY DEVELOPMENT</b>					<b>Grants</b>
309	Contracts With Gov Agencies - ECDSD	\$ 9,777	\$ -	\$ -	\$ -	Site Dev Grant
309	Contracts With Gov Agencies - TCAT	1,563	-	-	-	TCAT Airport Grant
399	Other Contracted Services - CDBG	12,500	16,000	16,000	-	ID Board Survey
399	Other Contracted Services - ECDSD	-	91,307	91,307	-	Site Dev Grant
	<b>Total Contract Expense</b>	<b>\$ 23,840</b>	<b>\$ 107,307</b>	<b>\$ 107,307</b>	<b>\$ -</b>	
799	Other Capital Outlay - InvestPrep	149,506	32,140	32,140	-	InvestPrep Grant
799	Other Capital Outlay - CDBG	89,154	464,170	464,170	-	TCAT Airport Grant
	<b>Total Capital Expense</b>	<b>\$ 238,660</b>	<b>\$ 496,310</b>	<b>\$ 496,310</b>	<b>\$ -</b>	
	<b>TOTAL OTHER ECONOMIC &amp; COMM. DEVELOPMENT</b>	<b>\$ 262,500</b>	<b>\$ 603,617</b>	<b>\$ 603,617</b>	<b>\$ -</b>	
<b>58220</b>	<b>AIRPORT - Sewanee</b>					<b>TDOT Grants 100% for Sewanee Airport</b>
399	Other Contracted Services	\$ 120,204	\$ 231,590	\$ 226,590	\$ -	
	<b>Total Contract Expense</b>	<b>\$ 120,204</b>	<b>\$ 231,590</b>	<b>\$ 226,590</b>	<b>\$ -</b>	
	<b>TOTAL AIRPORTS</b>	<b>\$ 120,204</b>	<b>\$ 231,590</b>	<b>\$ 226,590</b>	<b>\$ -</b>	
<b>58300</b>	<b>VETERANS SERVICES</b>					
103	Assistant	\$ 43,659	\$ 45,230	\$ 45,230	\$ 46,813	1 FT Position
105	Supervisor/Director	21,454	21,715	21,715	22,475	1 PT Salary Position
169	Part-time Employee	21,159	24,921	20,925	25,793	1 Position 28 hrs
185	Educational Incentive -- Other County Employees	850	950	950	950	1 employee
186	Longevity	480	540	540	600	1 employee
	<b>Total Salary Expense</b>	<b>\$ 87,602</b>	<b>\$ 93,356</b>	<b>\$ 89,360</b>	<b>\$ 96,631</b>	
201	Social Security	4,105	4,673	4,675	4,629	
204	Pensions	3,229	3,539	3,520	8,717	TCRS 8.97%
206	Life Insurance	47	47	47	47	
207	Medical Insurance	7,261	8,385	8,372	9,282	Estimated 2.5% Increase Jan 1
210	Unemployment Compensation	67	64	64	64	
212	Employer Medicare Liability	1,273	1,361	1,300	1,408	
299	Other Fringe Benefits	400	400	400	500	3 employees
	<b>Total Benefit Expense</b>	<b>\$ 16,382</b>	<b>\$ 18,468</b>	<b>\$ 18,378</b>	<b>\$ 24,647</b>	
307	Communication	480	550	550	550	
312	Contracts with Private Agencies	898	900	900	-	Vetrospect - State Paying FY26
330	Operating Lease Payments	2,785	2,870	2,870	2,950	KMBS Copier Lease
354	Transportation - Other Than Students VTAID	4,821	13,400	11,100	2,700	Veterans Assistance (offset by donations)
355	Travel	1,615	1,900	1,250	2,400	Per diems, Mileage & Lodging, Etc
	<b>Total Contract Expense</b>	<b>\$ 10,599</b>	<b>\$ 19,620</b>	<b>\$ 16,670</b>	<b>\$ 8,600</b>	
435	Office Supplies	1,802	2,800	2,455	2,600	**Increase in claims
	<b>Total Supply Expense</b>	<b>\$ 1,802</b>	<b>\$ 2,800</b>	<b>\$ 2,455</b>	<b>\$ 2,600</b>	
508	Premiums on Corporate Surety Bonds	50	50	50	50	
524	In Service/Staff Development	300	400	300	500	Meeting Registrations & Contracted In-Service Staff Development
599	Other Charges - VTAID & Misc	1,989	9,418	8,350	2,450	Veterans Assistance (offset by donations)
	<b>Total Other Expense</b>	<b>\$ 2,339</b>	<b>\$ 9,868</b>	<b>\$ 8,700</b>	<b>\$ 3,000</b>	

Franklin County, TN						FY 2025-2026 Budget
County General Fund # 101						
Fund #101						
Account No.	Account Description	2023-2024 Actual	2024-2025 Amended	2024-2025 Estimated	2025-2026 Proposed	FURTHER EXPLANATION
	<b>TOTAL VETERANS SERVICES</b>	\$ 118,724	\$ 144,113	\$ 135,563	\$ 135,478	
<b>58400</b>	<b>OTHER CHARGES</b>					
215	On Behalf payments for OPEB	\$ -	\$ 90,000	\$ 90,000	\$ 90,000	ARC Payment for OPEB Trust (reserve)
299	Other Fringe Benefits	103,534	120,000	97,175	120,000	OPEB (currently 12 employees)
	<b>Total Benefit Expense</b>	\$ 103,534	\$ 210,000	\$ 187,175	\$ 210,000	
340	Medical & Dental Services	2,795	3,500	3,100	3,500	
	<b>Total Contract Expense</b>	\$ 2,795	\$ 3,500	\$ 3,100	\$ 3,500	
502	Building & Content Insurance	139,250	166,318	166,317	191,265	
506	Liability Insurance	148,898	177,145	177,144	203,716	
507	Medical Claims	-	500	500	500	
510	Trustee's Commission	349,525	383,000	383,000	395,000	Fees paid to Trustee
511	Vehicle & Equipment Insurance	93,037	111,123	111,121	127,789	
513	Worker's Compensation	214,291	229,101	215,731	248,091	
515	Liability Claim(s)	-	2,000	-	2,000	
599	Other Charges	4,895	10,000	4,200	10,000	
	<b>Total Other Expense</b>	\$ 949,896	\$ 1,079,186	\$ 1,058,013	\$ 1,178,360	
	<b>TOTAL OTHER CHARGES</b>	\$ 1,056,225	\$ 1,292,686	\$ 1,248,288	\$ 1,391,860	
<b>58805</b>	<b>COVID-19 GRANT # 5 - Airport</b>					
399	Other Contracted Services	9,000	-	-	-	
	<b>Total Contract Expense</b>	\$ 9,000	\$ -	\$ -	\$ -	
	<b>TOTAL COVID-19 GRANT # 5 - Airport</b>	\$ 9,000	\$ -	\$ -	\$ -	
<b>58807</b>	<b>COVID-19 GRANT #7 - Jail</b>					
799	Other Capital Outlay	\$ 19,874	\$ -	\$ -	\$ -	
	<b>Total Capital Outlay</b>	\$ 19,874	\$ -	\$ -	\$ -	
	<b>TOTAL COVID-19 GRANT #7 - Jail</b>	\$ 19,874	\$ -	\$ -	\$ -	
<b>58833</b>	<b>AMERICAN RESCUE PLAN ACT GRANT # 3 - TDEC</b>					
189	Other Salaries & Wages	\$ 62,774	\$ 72,916	\$ 72,916	\$ 75,468	1 FT Position - TDEC Grant Manager
	<b>Total Salary Expense</b>	\$ 62,774	\$ 72,916	\$ 72,916	\$ 75,468	
201	Social Security	3,881	4,521	4,505	4,679	
204	Pensions	2,163	5,477	5,477	6,770	TCRS 8.97%
206	Life Insurance	35	47	47	47	
207	Medical Insurance	5,204	9,040	9,005	9,282	Estimated 2.5% Increase Jan 1
210	Unemployment Compensation	42	22	22	22	
212	Employer Medicare Liability	908	1,057	1,057	1,094	
299	Other Fringe Benefits	100	200	200	200	1 Employee
	<b>Total Benefit Expense</b>	\$ 12,333	\$ 20,364	\$ 20,313	\$ 22,095	
399	Other Contracted Services	15,373	129,659	129,659	-	
	<b>Total Contract Expense</b>	\$ 15,373	\$ 129,659	\$ 129,659	\$ -	
799	Other Capital Outlay	158,761	18,135	18,135	-	
	<b>Total Capital Outlay</b>	\$ 158,761	\$ 18,135	\$ 18,135	\$ -	
	<b>TOTAL AMERICAN RESCUE PLAN ACT GRANT # 3</b>	\$ 249,241	\$ 241,074	\$ 241,023	\$ 97,563	
<b>58836</b>	<b>AMERICAN RESCUE PLAN ACT GRANT #6</b>					
799	Other Capital Outlay - Anim	\$ 127,668	\$ 100,000	\$ 100,000	\$ 1,252,832	Animal Control Building Preliminary
	<b>Total Capital Expense</b>	\$ 127,668	\$ 100,000	\$ 100,000	\$ 1,252,832	
	<b>TOTAL AMERICAN RESCUE PLAN ACT GRANT # 6</b>	\$ 127,668	\$ 100,000	\$ 100,000	\$ 1,252,832	
<b>58842</b>	<b>AMERICAN RESCUE PLAN ACT GRANT #B</b>					
799	Other Capital Outlay	\$ 13,740	\$ 628,738	\$ 628,738	\$ -	Health ARPA Grant w/Match
	<b>Total Capital Expense</b>	\$ 13,740	\$ 628,738	\$ 628,738	\$ -	
	<b>TOTAL AMERICAN RESCUE PLAN ACT GRANT # B</b>	\$ 13,740	\$ 628,738	\$ 628,738	\$ -	
<b>58843</b>	<b>AMERICAN RESCUE PLAN ACT GRANT #C</b>					
799	Other Capital Outlay	\$ 21,784	\$ -	\$ -	\$ -	Airport ARPA Grant
	<b>Total Capital Expense</b>	\$ 21,784	\$ -	\$ -	\$ -	
	<b>TOTAL AMERICAN RESCUE PLAN ACT GRANT # B</b>	\$ 21,784	\$ -	\$ -	\$ -	
<b>90000</b>	<b>CAPITAL PROJECTS</b>					
<b>91190</b>	<b>Other General Government Projects</b>					
399	Other Contracted Services - BBAND	\$ -	\$ 26,000	\$ 26,000	\$ -	
	<b>Total Contract Expense</b>	\$ -	\$ 26,000	\$ 26,000	\$ -	
499	Other Supplies and Materials - BBAND	-	4,970	4,970	-	
	<b>Total Supply Expense</b>	\$ -	\$ 4,970	\$ 4,970	\$ -	
707	Building Improvements - BBAND	-	436,000	436,000	-	
718	Motor Vehicles	82,582	203,126	70,290	70,000	14 Admin Vehicles (Replace 2 every year 6 yr cycle & keep reserve balance)
790	Other Equipment	53,549	66,587	52,849	40,000	Technology Reserve (keep a reserve balance)
799	Other Capital Outlay	50,998	110,000	107,134	100,000	Unexpected County Capital Expenses
799	Other Capital Outlay - Co Comm	-	-	-	269,600	Proceeds from Sale of Ashley Property
799	Other Capital Outlay - E-911	-	175,000	151,766	-	
799	Other Capital Outlay - ID Board	-	-	-	149,000	Proceeds from Sale of Property - ID Board
799	Other Capital Outlay - Gov Direct	120	-	-	277,458	For Anim Control Bldg

Franklin County, TN						FY 2025-2026 Budget
County General Fund # 101						
Fund #101						
Account No.	Account Description	2023-2024 Actual	2024-2025 Amended	2024-2025 Estimated	2025-2026 Proposed	FURTHER EXPLANATION
91200	<b>Highway &amp; Street Capital Projects</b>					
799	Other Capital Outlay - Highway Districts	\$ 135,002	\$ 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
	<b>Total Capital Expense</b>	<b>\$ 322,251</b>	<b>\$ 1,143,713</b>	<b>\$ 971,039</b>	<b>\$ 1,059,058</b>	
	<b>TOTAL CAPITAL PROJECTS</b>	<b>\$ 322,251</b>	<b>\$ 1,174,683</b>	<b>\$ 1,002,009</b>	<b>\$ 1,059,058</b>	
	<b>Total Estimated Expenditures &amp; Other Uses</b>	<b>\$ 24,153,491</b>	<b>\$ 29,704,267</b>	<b>\$ 27,751,471</b>	<b>\$ 28,214,756</b>	
	Proceeds from Sale of Capital Assets					
	Excess of Estimated Revenue & Other Sources Over (Under) Estimated Expend. & Other Uses	\$ 6,384,677	\$ (147,112)	\$ 1,227,069	\$ (2,256,814)	
	Estimated Beginning Fund Balance - July 1	\$ 12,586,317	\$ 18,908,218	\$ 18,908,218	\$ 20,135,287	
	Adjustment for PY Encumbrances/Reserve Relinquished	\$ (62,776)				
	Estimated Ending Fund Balance -- June 30	18,908,218	18,761,106	20,135,287	17,878,473	-
	Restricted for General Government (Reg of Deeds) 34510-51600	(5,324)	(5,324)	(5,324)	(5,324)	Reg of Deeds Additional Title Fees Est
	Restricted for Finance (Co Clerk Title) 34515 - 52500	(9,376)	(9,376)	(9,376)	(9,376)	Co Clerk Additional Title Fees Est
	Restricted for Finance (Co Clerk Reg Fees) 34515 - 52500	(6,890)	(6,890)	(6,890)	(6,890)	Co Clerk Automation Fees Est
	Restricted for Administration of Justice 34520	-	-	-	-	
	Restricted for Public Health & Welfare 34530	(249,471)	(21,831)	(21,831)	(21,831)	Opioid Settlement Funds Est
	Restricted for Capital Projects 34585	(118,132)	(118,132)	(118,132)	(118,132)	State Shared Sports Gaming Privilege Tax Est
	Assigned for Other Operations 34686	(1,041,900)	(1,040,792)	(1,040,792)	(1,130,792)	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	(157,564)	-	-	-	Vehicles & Technology Est
						Fund Balance Requirement 2.5% =\$705,384
	Estimated UNASSIGNED Ending Fund Balance of June 30	\$ 13,319,562	\$ 13,558,761	\$ 14,932,942	\$ 12,586,128	Unassigned Fund Balance Benchmark 5% =\$1,410,786 (\$4.5 M is best)
	<b>Total Salary Expense</b>	\$ 11,604,280	\$ 13,019,624	\$ 12,569,749	\$ 13,427,597	47.59%
	<b>Total Benefit Expense</b>	3,277,732	3,959,440	3,597,936	4,451,105	15.78%
	<b>Total Contract Expense</b>	2,748,114	4,296,238	3,963,805	3,464,279	12.28%
	<b>Total Supply Expense</b>	1,600,118	2,031,157	1,911,427	1,965,692	6.97%
	<b>Total Other Expense</b>	1,660,765	2,598,800	2,235,564	1,968,718	6.98%
	<b>Total Capital Expense</b>	3,262,482	3,799,008	3,472,991	2,937,364	10.41%
	<b>Total County General Appropriations</b>	<b>\$ 24,153,491</b>	<b>\$ 29,704,267</b>	<b>\$ 27,751,471</b>	<b>\$ 28,214,756</b>	<b>100.00%</b>

Franklin County, TN						FY 2025-2026 Budget
Courthouse & Jail Maintenance Fund # 112						
Fund #112		2023-2024	2024-2025	2024-2025	2025-2026	FURTHER EXPLANATION
Account No.	Account Description	Actual	Amended	Estimated	Proposed	
<b>Estimated Revenues</b>						
<b>40000</b>	<b>LOCAL TAXES</b>					
<b>40200</b>	<b>County Local Option Taxes</b>					
<b>40260</b>	<b>Litigation Tax - Special Purpose</b>					
40266	Litigation Tax -- Jail, Workhouse, Courthouse	\$ 136,998	\$ 135,000	\$ 135,000	\$ 135,000	
	<b>TOTAL LOCAL TAXES</b>	<b>\$ 136,998</b>	<b>\$ 135,000</b>	<b>\$ 135,000</b>	<b>\$ 135,000</b>	
	<b>Total Estimated Revenues</b>	<b>\$ 136,998</b>	<b>\$ 135,000</b>	<b>\$ 135,000</b>	<b>\$ 135,000</b>	
<b>Estimated Expenditures</b>						
<b>58000</b>	<b>OTHER GENERAL GOVERNMENT</b>					
<b>58400</b>	<b>Other Charges</b>					
510	Trustee's Commission	\$ 1,376	\$ 1,450	\$ 1,450	\$ 1,450	
	<b>TOTAL OTHER CHARGES</b>	<b>\$ 1,376</b>	<b>\$ 1,450</b>	<b>\$ 1,450</b>	<b>\$ 1,450</b>	
	<b>Total Estimated Expenditures</b>	<b>\$ 1,376</b>	<b>\$ 1,450</b>	<b>\$ 1,450</b>	<b>\$ 1,450</b>	
<b>99000</b>	<b>OTHER USES</b>					
<b>99100</b>	<b>Transfers Out</b>					
590	Transfers to Other Funds	\$ 125,000	\$ 125,000	\$ 125,000	\$ 135,000	Transfer To Gen Debt Serv Fund
	<b>TOTAL OTHER USES</b>	<b>\$ 125,000</b>	<b>\$ 125,000</b>	<b>\$ 125,000</b>	<b>\$ 135,000</b>	
	<b>Total Estimated Expenditures &amp; Other Uses</b>	<b>\$ 126,376</b>	<b>\$ 126,450</b>	<b>\$ 126,450</b>	<b>\$ 136,450</b>	
	<b>Excess of Estimated Revenue Over (Under)</b>	<b>\$ 10,622</b>	<b>\$ 8,550</b>	<b>\$ 8,550</b>	<b>\$ (1,450)</b>	
	<b>Estimated Expenditures</b>					
	<b>Estimated Beginning Fund Balance July 1</b>	<b>\$ 28,396</b>	<b>\$ 34,068</b>	<b>\$ 39,018</b>	<b>\$ 47,568</b>	
	<b>Adjustments</b>					
	<b>Estimated Ending Fund Balance June 30</b>	<b>\$ 39,018</b>	<b>\$ 42,618</b>	<b>\$ 47,568</b>	<b>\$ 46,118</b>	<b>Revenue Mandated</b> Fund Balance Policy 5%=\$6,822

Franklin County, TN Public Library Fund # 115					FY 2025-2026 Budget	
Fund #115						
Account No.	Account Description	2023-2024 Actual	2024-2025 Amended	2024-2025 Estimated	2025-2026 Proposed	FURTHER EXPLANATION
<b>Estimated Revenues</b>						
<b>40000</b>	<b>LOCAL TAXES</b>					
<b>40100</b>	<b>County Property Taxes</b>					
40110	Current Property Tax	\$ 403,789	\$ 405,262	\$ 401,862	\$ 501,109	Represents \$0.0246 Requesting \$0.005
40120	Trustee's Collections - Prior Year	5,761	8,000	7,900	7,500	additional property tax = Total \$0.0296
40125	Trustee's Collections - Bankruptcy	15	10	13	15	
40130	Circuit/Clerk & Master Collections - Prior Year	8,684	10,800	10,270	10,800	
40140	Interest and Penalty	1,295	1,500	1,560	1,450	
40161	Payments in Lieu of Taxes - TVA	116	135	145	175	
40162	Payments in Lieu of Taxes - Local Utilities	1,418	1,500	1,450	2,010	
40163	Payments in Lieu of Taxes - Other	1,428	1,000	1,000	650	
<b>40300</b>	<b>STATUTORY LOCAL TAXES</b>					
40320	Bank Excise Tax	\$ 3,075	\$ 3,000	\$ 3,000	\$ 3,530	
	<b>TOTAL LOCAL TAXES</b>	<b>\$ 425,581</b>	<b>\$ 431,207</b>	<b>\$ 427,200</b>	<b>\$ 527,239</b>	
<b>41000</b>	<b>LICENSES AND PERMITS</b>					
<b>41100</b>	<b>Licenses</b>					
41140	Cable TV Franchise	\$ 1,884	\$ 2,150	\$ 1,760	\$ 1,800	
	<b>TOTAL LICENSES AND PERMITS</b>	<b>\$ 1,884</b>	<b>\$ 2,150</b>	<b>\$ 1,760</b>	<b>\$ 1,800</b>	
<b>43000</b>	<b>CHARGES FOR CURRENT SERVICES</b>					
<b>43100</b>	<b>General Service Charges</b>					
43190	Other General Service Charges	\$ 6,743	\$ 7,750	\$ 7,550	\$ 7,750	
	<b>TOTAL CHARGES FOR CURRENT SERVICES</b>	<b>\$ 6,743</b>	<b>\$ 7,750</b>	<b>\$ 7,550</b>	<b>\$ 7,750</b>	
<b>44000</b>	<b>OTHER LOCAL REVENUES</b>					
<b>44100</b>	<b>Recurring Items</b>					
44110	Interest Earned	\$ 9,628	\$ 9,675	\$ 8,400	\$ 9,200	
44170	Miscellaneous Refunds	39	58	55	55	
44990	Other Local Revenues	846	1,200	1,200	1,200	
	<b>TOTAL OTHER LOCAL REVENUES</b>	<b>\$ 10,513</b>	<b>\$ 10,933</b>	<b>\$ 9,655</b>	<b>\$ 10,455</b>	
<b>47000</b>	<b>FEDERAL GOVERNMENT</b>					
<b>47500</b>	<b>FEDERAL THROUGH STATE</b>					
47590	Other Federal Through State	1,794	5,243	3,500	4,000	Tech Grant
	<b>TOTAL FEDERAL GOVERNMENT</b>	<b>\$ 1,794</b>	<b>\$ 5,243</b>	<b>\$ 3,500</b>	<b>\$ 4,000</b>	
<b>48000</b>	<b>OTHER GOVERNMENTS &amp; CITIZENS GROUPS</b>					
48130	Contributions	\$ 28,500	\$ 26,300	\$ 28,500	\$ 28,500	Winchester, Dechard, Estill Springs & Other Misc
48610	Donations	2,439	15,950	12,715	3,000	Nissan, etc.
	<b>TOTAL GENERAL GOVERNMENT GRANTS</b>	<b>\$ 30,939</b>	<b>\$ 42,250</b>	<b>\$ 41,215</b>	<b>\$ 31,500</b>	
	<b>Total Estimated Revenues &amp; Other Sources</b>	<b>\$ 477,454</b>	<b>\$ 499,533</b>	<b>\$ 490,880</b>	<b>\$ 582,744</b>	
<b>Estimated Expenditures</b>						
<b>56500</b>	<b>LIBRARIES</b>					
103	Assistant(s)	\$ 79,407	\$ 83,564	\$ 82,880	\$ 86,488	2 FT positions
105	Supervisor/Director	59,197	61,097	61,097	63,229	Appointed - Salary
106	Deputy	49,629	51,414	51,414	53,213	1 Deputy Director
137	Educ Media Personnel	45,906	47,572	47,572	49,221	1 FT position
169	Part-time Employee(s)	43,714	59,005	59,005	61,100	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	2,340	2,580	2,580	3,120	5 employees
189	Other Salaries & Wages	1,059	2,656	700	2,856	Admin & Worked Holiday Hrs
	<b>Total Salary Expense</b>	<b>\$ 282,202</b>	<b>\$ 308,838</b>	<b>\$ 306,198</b>	<b>\$ 320,179</b>	
201	Social Security	17,052	18,809	18,809	19,944	
204	Pensions	17,122	18,703	18,703	23,381	TCRS 8.97%
206	Life Insurance	234	234	234	234	
207	Medical Insurance	42,242	45,275	45,275	46,410	Estimated 2.5% Increase Jan 1
210	Unemployment Compensation	214	256	256	186	
212	Employer Medicare Liability	3,988	4,399	4,399	4,664	
299	Other Fringe Benefits	1,500	1,700	1,700	1,500	12 employees
	<b>Total Benefit Expense</b>	<b>\$ 82,352</b>	<b>\$ 89,375</b>	<b>\$ 89,375</b>	<b>\$ 96,320</b>	

Franklin County, TN Public Library Fund # 115					FY 2025-2026 Budget	
Fund #115						
Account No.	Account Description	2023-2024 Actual	2024-2025 Amended	2024-2025 Estimated	2025-2026 Proposed	FURTHER EXPLANATION
307	Communications	1,840	2,020	1,920	1,920	eRate decrease in voice- last yr - 20%
320	Dues & Memberships	75	90	90	90	
330	Operating Lease Payments	4,047	4,860	4,860	5,000	KMBS Copier
335	Maintenance & Repair - Building	24,239	28,120	28,120	29,000	Painting, cleaning & Lawn Maintenance
348	Postal Charges	-	-	-	150	
355	Travel	1,483	2,200	1,500	2,000	
399	Other Contracted Services	3,201	6,221	6,221	4,000	Comcast, Verso, St Consortium increase \$55, Movie License, iPage, Canva, QuickBooks (Techsoup), MyLibro
	<b>Total Contract Expense</b>	<b>\$ 34,885</b>	<b>\$ 43,511</b>	<b>\$ 42,711</b>	<b>\$ 42,160</b>	
410	Custodial Supplies	1,446	2,500	2,500	2,500	FCL \$900 & FC Custodial Reimb \$1,600
432	Library Books/Media	35,131	37,500	38,300	40,000	Print & Digital Materials
435	Office Supplies	1,913	2,250	2,250	2,300	
437	Periodicals	1,931	2,411	2,411	2,300	Magazines & Online Universal Classes
499	Other Supplies & Materials	5,747	7,500	7,500	7,500	Archival and processing Mat's & Library Cards
	<b>Total Supply Expense</b>	<b>\$ 46,168</b>	<b>\$ 52,161</b>	<b>\$ 52,961</b>	<b>\$ 54,600</b>	
524	In-Service Staff Development	702	2,133	1,233	2,000	2 full staff development days annually
599	Other Charges	4,558	18,546	18,500	5,000	Performers & ProgramSupplies
	<b>Total Other Expense</b>	<b>\$ 5,260</b>	<b>\$ 20,679</b>	<b>\$ 19,733</b>	<b>\$ 7,000</b>	
719	Office Equipment	656	2,760	2,760	500	
790	Other Equipment - Grant	3,401	3,556	3,556	4,000	Tech Grant
799	Other Capital Outlay	-	3,021	3,021	7,000	
	<b>Total Capital Expense</b>	<b>\$ 4,057</b>	<b>\$ 9,338</b>	<b>\$ 9,338</b>	<b>\$ 11,500</b>	
	<b>TOTAL LIBRARIES</b>	<b>\$ 454,924</b>	<b>\$ 523,902</b>	<b>\$ 520,315</b>	<b>\$ 531,758</b>	
<b>58400</b>	<b>OTHER CHARGES</b>					
340	Medical & Dental Services	\$ 40	\$ 100	\$ 100	\$ 100	
347	Pest Control	800	800	800	800	Bid Item
359	Disposal Fees	2,571	3,300	3,300	3,300	Dumpster Fee
	<b>Total Contract Expense</b>	<b>\$ 3,411</b>	<b>\$ 4,200</b>	<b>\$ 4,200</b>	<b>\$ 4,200</b>	
452	Utilities	21,950	24,000	24,000	24,000	
	<b>Total Supply Expense</b>	<b>\$ 21,950</b>	<b>\$ 24,000</b>	<b>\$ 24,000</b>	<b>\$ 24,000</b>	
502	Building & Content Insurance	6,460	7,719	7,719	8,877	Proj 15% Increase
506	Liability Insurance	1,717	2,055	2,055	2,363	Proj 15% Increase
510	Trustee's Commission	8,561	9,000	9,000	9,000	
513	Workers Compensation	4,870	5,231	5,231	6,016	Proj 15% Increase
516	Other Self-Insured Claims	-	500	500	500	
	<b>Total Other Expense</b>	<b>\$ 21,608</b>	<b>\$ 24,505</b>	<b>\$ 24,505</b>	<b>\$ 26,756</b>	
	<b>TOTAL OTHER EXPENDITURES</b>	<b>\$ 46,969</b>	<b>\$ 52,705</b>	<b>\$ 52,705</b>	<b>\$ 54,956</b>	
<b>99100</b>	<b>Transfers Out</b>	\$ 3,000	\$ 3,000	\$ 3,000	\$ 3,000	Financial Software Library Portion
	<b>TOTAL OPERATING TRANSFER</b>	<b>\$ 3,000</b>	<b>\$ 3,000</b>	<b>\$ 3,000</b>	<b>\$ 3,000</b>	
	<b>Total Estimated Expenditures</b>	<b>\$ 504,893</b>	<b>\$ 579,607</b>	<b>\$ 576,020</b>	<b>\$ 589,714</b>	
	<b>Excess of Estimated Revenues Over (Under)</b>					
	<b>Estimated Expenditures</b>	<b>\$ (27,439)</b>	<b>\$ (80,074)</b>	<b>\$ (85,140)</b>	<b>\$ (6,970)</b>	
	<b>Estimated Beginning Fund Balance July 1</b>	<b>282,796</b>	<b>246,981</b>	<b>246,981</b>	<b>161,841</b>	
	<b>Encumbered for Social, Cultural &amp; Recreational Services 115-56500</b>	<b>(8,376)</b>				
	<b>Estimated Ending Fund Balance June 30</b>	<b>\$ 246,981</b>	<b>\$ 166,907</b>	<b>\$ 161,841</b>	<b>\$ 154,871</b>	<b>Fund Balance Policy 5% = \$28,960</b>
	<b>Total Salary Expense</b>	<b>\$ 282,202</b>	<b>\$ 308,838</b>	<b>\$ 306,198</b>	<b>\$ 320,179</b>	<b>54.29%</b>
	<b>Total Benefit Expense</b>	<b>82,352</b>	<b>89,375</b>	<b>89,375</b>	<b>96,320</b>	<b>16.33%</b>
	<b>Total Contract Expense</b>	<b>38,296</b>	<b>47,711</b>	<b>46,911</b>	<b>46,360</b>	<b>7.86%</b>
	<b>Total Supply Expense</b>	<b>68,118</b>	<b>76,161</b>	<b>76,961</b>	<b>78,600</b>	<b>13.33%</b>
	<b>Total Other Expense</b>	<b>29,868</b>	<b>48,184</b>	<b>47,238</b>	<b>36,756</b>	<b>6.23%</b>
	<b>Total Capital Expense</b>	<b>4,057</b>	<b>9,338</b>	<b>9,338</b>	<b>11,500</b>	<b>1.95%</b>
	<b>Total Library Appropriations</b>	<b>\$ 504,893</b>	<b>\$ 579,607</b>	<b>\$ 576,020</b>	<b>\$ 589,714</b>	<b>100.00%</b>

Franklin County, TN Solid Waste Fund # 116					FY 2025-2026 Budget	
Fund #116						
Account No.	Account Description	2023-2024 Actual	2024-2025 Amended	2024-2025 Estimated	2025-2026 Proposed	FURTHER EXPLANATION
<b>Estimated Revenues</b>						
<b>40000</b>	<b>LOCAL TAXES</b>					
<b>40100</b>	<b>County Property Taxes</b>					
40110	Current Property Taxes	\$ 2,911,229	\$ 2,925,884	\$ 2,924,825	\$ 2,928,884	Represents \$0.2583
40120	Trustee's Collection - Prior Year	30,080	56,000	56,050	54,000	
40125	Trustee's Collection - Bankruptcy	93	85	85	80	
40130	Clerk & Master Collection Prior Year	74,616	87,200	87,860	91,000	
40140	Interest and Penalty	6,865	10,900	10,950	10,000	
40161	Payment in Lieu of Taxes - TVA	1,173	1,375	1,325	1,050	
40163	Payment in Lieu of Taxes -- Other	7,301	5,139	5,130	3,900	
<b>40300</b>	<b>STATUTORY LOCAL TAXES</b>					
40320	Bank Excise Tax	32,351	29,356	29,356	21,250	
	<b>TOTAL LOCAL TAXES</b>	<b>\$ 3,063,708</b>	<b>\$ 3,115,939</b>	<b>\$ 3,115,581</b>	<b>\$ 3,110,164</b>	
<b>41100</b>	<b>LICENSES</b>					
41140	Cable TV Franchise	\$ 18,515	\$ 17,500	\$ 17,700	\$ 13,000	
	<b>TOTAL LICENSES</b>	<b>\$ 18,515</b>	<b>\$ 17,500</b>	<b>\$ 17,700</b>	<b>\$ 13,000</b>	
<b>43000</b>	<b>CHARGES FOR CURRENT SERVICES</b>					
<b>43100</b>	<b>General Service Charges</b>					
43106	Commercial & Industrial Waste Collection Charges	\$ 127,416	\$ 110,000	\$ 108,650	\$ 115,000	Nissan Agreement
43109	Transfer Waste Stations Collection Charges	14,875	16,000	16,000	16,000	Winchester
43110	Tipping Fees	7,027	22,500	22,150	22,000	
43114	Solid Waste Disposal Fees	850	8,000	7,275	6,000	
43190	Other General Service Charges	-	-	-	-	
	<b>TOTAL CHARGES FOR CURRENT SERVICES</b>	<b>\$ 150,168</b>	<b>\$ 156,500</b>	<b>\$ 154,075</b>	<b>\$ 159,000</b>	
<b>44000</b>	<b>OTHER LOCAL REVENUES</b>					
<b>44100</b>	<b>Recurring Items</b>					
44145	Sale of Recycled Material	\$ 254,463	\$ 330,000	\$ 330,000	\$ 275,000	
44170	Miscellaneous Refunds	1,083	8,100	8,100	-	
<b>44500</b>	<b>Nonrecurring Items</b>					
44540	Sale of Property	-	-	-	-	
	<b>TOTAL OTHER LOCAL REVENUES</b>	<b>\$ 255,546</b>	<b>\$ 338,100</b>	<b>\$ 338,100</b>	<b>\$ 275,000</b>	
<b>46800</b>	<b>OTHER STATE REVENUES</b>					
46980	Other State Grants	\$ 71,203	\$ 175,000	\$ 175,000	\$ 125,000	TDEC Grant
46990	Other State Revenues	28,418	34,000	29,000	28,000	Tire Waste Grant
	<b>TOTAL OTHER STATE REVENUES</b>	<b>\$ 99,621</b>	<b>\$ 209,000</b>	<b>\$ 204,000</b>	<b>\$ 153,000</b>	
<b>49800</b>	<b>OPERATING TRANSFERS</b>					
49600	Proceeds from Sale of Capital Assets	\$ 362,328	\$ -	\$ -	\$ -	(FY24 traded in Grinder & Chipper & sold roll-off)
	<b>TOTAL OPERATING TRANSFERS</b>	<b>\$ 362,328</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	
	<b>Total Estimated Revenues &amp; Other Sources</b>	<b>\$ 3,949,886</b>	<b>\$ 3,837,039</b>	<b>\$ 3,829,456</b>	<b>\$ 3,710,164</b>	
<b>Estimated Expenditures</b>						
<b>55720</b>	<b>SANITATION EDUCATION/INFORMATION</b>					
302	Advertising	\$ 2,200	\$ 3,000	\$ 2,200	\$ 3,000	
	<b>Total Contract Expense</b>	<b>\$ 2,200</b>	<b>\$ 3,000</b>	<b>\$ 2,200</b>	<b>\$ 3,000</b>	
499	Other Supplies & Materials	1,200	1,200	735	1,400	
	<b>Total Supply Expense</b>	<b>1,200</b>	<b>1,200</b>	<b>735</b>	<b>1,400</b>	
	<b>TOTAL SANITATION EDUCATION &amp; INFORMATION</b>	<b>\$ 3,400</b>	<b>\$ 4,200</b>	<b>\$ 2,935</b>	<b>\$ 4,400</b>	

Franklin County, TN Solid Waste Fund # 116					FY 2025-2026 Budget	
Fund #116						
Account No.	Account Description	2023-2024 Actual	2024-2025 Amended	2024-2025 Estimated	2025-2026 Proposed	FURTHER EXPLANATION
<b>55732 CONVENIENCE CENTERS</b>						<b>HIRW Recommended COLA 3.5%</b>
149	Laborers	\$ 278,058	\$ 299,100	\$ 299,100	\$ 310,000	15 Reg/17 Subs
187	Overtime Pay	189	600	600	600	
<b>Total Salary Expense</b>		<b>\$ 278,247</b>	<b>\$ 299,700</b>	<b>\$ 299,700</b>	<b>\$ 310,600</b>	
201	Social Security	15,107	16,245	16,245	19,567	
210	Unemployment Compensation	564	1,000	1,000	1,000	
212	Employer Medicare Liability	4,067	4,377	4,377	4,576	
299	Other Fringe Benefits	2,250	2,625	2,625	5,000	
<b>Total Benefit Expense</b>		<b>\$ 21,988</b>	<b>\$ 24,247</b>	<b>\$ 24,247</b>	<b>\$ 30,143</b>	
307	Communication	6,217	6,200	6,200	6,200	
330	Operating Lease Payments	-	2,900	2,900	2,000	CSX & Keith Springs Lease
335	Maintenance & Repair -- Buildings	5,394	4,200	4,200	6,000	Roofs on CC Buildings
336	Maintenance & Repair -- Equipment	13,958	14,400	9,000	15,000	
399	Other Contracted Services	4,711	5,000	4,725	5,500	H & R Portables
<b>Total Contract Expense</b>		<b>\$ 30,280</b>	<b>\$ 32,700</b>	<b>\$ 27,025</b>	<b>\$ 34,700</b>	
452	Utilities	15,588	17,000	16,600	17,000	
499	Other Supplies & Materials	5,585	6,500	5,500	6,500	
<b>Total Supply Expense</b>		<b>\$ 21,173</b>	<b>\$ 23,500</b>	<b>\$ 22,100</b>	<b>\$ 23,500</b>	
599	Other Charges	100	300	100	300	
<b>Total Other Expense</b>		<b>\$ 100</b>	<b>\$ 300</b>	<b>\$ 100</b>	<b>\$ 300</b>	
706	Building Construction	3,480	10,000	5,000	10,000	Install 4 roofs at 4 centers over compactors
733	Solid Waste Equipment	43,274	65,065	64,676	46,500	Replace Packer (LRP 1 per yr) Old Salem
799	Other Capital Outlay	-	171,643	171,642	100,000	Paving a co own cntr (LRP 1 per yr) Rolling funds from prior year on a grant
<b>Total Capital Expense</b>		<b>\$ 46,754</b>	<b>\$ 246,708</b>	<b>\$ 241,318</b>	<b>\$ 156,500</b>	
<b>TOTAL CONVENIENCE CENTERS</b>		<b>\$ 398,542</b>	<b>\$ 627,155</b>	<b>\$ 614,490</b>	<b>\$ 555,743</b>	
<b>55733 TRANSFER STATIONS</b>						<b>HIRW Recommended COLA 3.5%</b>
105	Supervisor/Director	\$ 76,681	\$ 79,135	\$ 79,135	\$ 81,905	1 Appointed - Salary
106	Deputy(ies)	42,820	45,057	45,057	46,634	1 position
141	Foreman	67,528	59,776	59,526	61,609	1 position
145	Equipment Operators - Light	147,316	154,607	154,607	162,360	3 positions
147	Truck Driver(s)	226,680	253,601	253,601	264,340	6 positions
149	Laborer(s)	111,201	114,880	114,880	110,116	3 positions
169	Part-time Personnel	22,855	44,820	44,820	40,000	1 position
184	Educational Incentive -- Co. Official/Admin. Officer	950	950	950	950	1 employee
185	Educational Incentive -- Other County Employees	1,900	950	950	950	1 employees
186	Longevity	2,820	1,980	1,980	2,820	6 employees
187	Overtime	297	1,100	900	900	
189	Other Salaries & Wages (Worked Holidays)	1,651	1,900	1,700	600	
<b>Total Salary Expense</b>		<b>\$ 702,699</b>	<b>\$ 758,755</b>	<b>\$ 758,105</b>	<b>\$ 773,183</b>	
201	Social Security	42,802	47,164	47,164	46,896	
204	Pensions	41,735	54,403	54,403	69,662	TCRS 8.97%
206	Life Insurance	628	703	703	703	
207	Medical Insurance	83,140	99,625	99,625	139,230	Estimated 2.5% Increase Jan 1
210	Unemployment Compensation	453	837	500	337	
212	Employer Medicare Liability	10,010	11,306	11,306	10,968	
299	Other Fringe Benefits	3,100	3,200	3,200	3,200	15 Employees
<b>Total Benefit Expense</b>		<b>\$ 181,868</b>	<b>\$ 217,237</b>	<b>\$ 216,901</b>	<b>\$ 270,994</b>	
307	Communication	5,006	5,000	5,000	6,000	
309	Contracts with Government Agencies	532,487	601,800	601,800	620,000	ISWA & TDEC
312	Contracts with Private Agencies	73,273	104,050	104,050	100,000	Tire Disposal - Mulching, Golder
320	Dues & Memberships	985	1,500	1,500	1,700	SWA
330	Operating Lease Payments	2,510	3,200	2,800	3,300	KMBS Copier Lease
334	Maintenance Agreements	491	1,850	1,025	1,850	Fire Extinguishers / Comcast
335	Maintenance & Repair - Buildings	3,380	4,000	3,262	32,000	Spray Foam in Roof
336	Maintenance & Repair - Equipment	23,483	40,000	25,000	42,000	
338	Maintenance & Repair - Vehicles	32,123	40,000	35,000	39,000	
347	Pest Control	960	1,500	1,000	1,550	
348	Postage	177	200	200	200	
355	Travel	2,939	7,000	5,500	6,000	SWA Conference & Other
361	Permits	180	500	405	550	State Permits
<b>Total Contract Expense</b>		<b>\$ 677,994</b>	<b>\$ 810,600</b>	<b>\$ 786,542</b>	<b>\$ 854,150</b>	

Franklin County, TN Solid Waste Fund # 116					FY 2025-2026 Budget	
Fund #116						
Account No.	Account Description	2023-2024 Actual	2024-2025 Amended	2024-2025 Estimated	2025-2026 Proposed	FURTHER EXPLANATION
412	Diesel Fuel	70,404	92,600	72,000	93,000	
418	Equipment & Machinery Parts	6,228	11,500	9,000	13,500	
424	Garage Supplies	1,354	4,000	4,000	3,500	
425	Gasoline	6,242	7,500	6,200	7,500	
433	Lubricants	5,878	7,000	5,200	7,000	
435	Office Supplies	1,936	5,000	3,300	3,700	
450	Tires & Tubes	29,093	37,820	37,820	32,000	Need two foam filled loader tires
451	Uniforms	2,274	4,500	4,000	4,700	
452	Utilities	18,565	18,500	18,500	22,000	
453	Vehicle Parts	20,229	24,000	19,000	24,000	
499	Other Supplies & Materials	17,901	23,000	18,000	23,500	
	<b>Total Supply Expense</b>	<b>\$ 180,104</b>	<b>\$ 235,420</b>	<b>\$ 197,020</b>	<b>\$ 234,400</b>	
524	In-Service Staff Development	1,435	3,000	1,100	3,000	Meeting Registrations & Contracted In-Service Staff Development
599	Other Charges	70	3,642	3,200	3,300	
	<b>Total Other Expense</b>	<b>\$ 1,505</b>	<b>\$ 6,642</b>	<b>\$ 4,300</b>	<b>\$ 6,300</b>	
702	Building Construction	-	16,000	16,000	-	
733	Solid Waste Equipment	1,079,451	392,400	390,394	517,000	New Semi-Tractor/Trailer & Excavator State Grant Match
	<b>Total Capital Expense</b>	<b>\$ 1,079,451</b>	<b>\$ 408,400</b>	<b>\$ 406,394</b>	<b>\$ 517,000</b>	
	<b>TOTAL TRANSFER STATIONS</b>	<b>\$ 2,823,621</b>	<b>\$ 2,437,054</b>	<b>\$ 2,369,262</b>	<b>\$ 2,656,027</b>	
<b>55770</b>	<b>POST CLOSURE CARE COST</b>					
312	Contracts with Private Agencies	\$ 16,169	\$ 17,000	\$ 17,000	\$ 17,500	Landfill --well testing & methane maint.
	<b>TOTAL POST CLOSURE CARE COST</b>	<b>\$ 16,169</b>	<b>\$ 17,000</b>	<b>\$ 17,000</b>	<b>\$ 17,500</b>	
<b>58400</b>	<b>OTHER EXPENDITURES</b>					
340	Medical & Dental Services	\$ 1,240	\$ 1,100	\$ 1,100	\$ 1,100	
	<b>Total Contract Expense</b>	<b>\$ 1,240</b>	<b>\$ 1,100</b>	<b>\$ 1,100</b>	<b>\$ 1,100</b>	
502	Building & Content Insurance	25,224	30,128	30,128	34,647	Proj 15% Increase
506	Liability Insurance	19,619	23,433	23,433	26,948	Proj 15% Increase
510	Trustee's Commission	61,853	65,000	65,000	68,000	
511	Vehicle & Equipment Insurance	12,707	14,630	14,630	16,825	Proj 15% Increase
513	Workers Compensation	16,726	17,294	17,294	19,888	Proj 15% Increase
516	Other Self-Insured Claims	-	500	500	1,000	
599	Other Charges	451	1,000	1,000	500	
	<b>Total Other Expense</b>	<b>\$ 136,580</b>	<b>\$ 151,985</b>	<b>\$ 151,985</b>	<b>\$ 167,808</b>	
	<b>TOTAL OTHER EXPENDITURES</b>	<b>\$ 137,820</b>	<b>\$ 153,085</b>	<b>\$ 153,085</b>	<b>\$ 168,908</b>	
<b>99100</b>	<b>OPERATING TRANSFERS</b>					
590	Transfers to Other Funds	\$ 3,803	\$ 3,803	\$ 3,803	\$ 3,803	\$3,803 Financial Software Maint
	<b>TOTAL OPERATING TRANSFER</b>	<b>\$ 3,803</b>	<b>\$ 3,803</b>	<b>\$ 3,803</b>	<b>\$ 3,803</b>	
	<b>Total Estimated Expenditures</b>	<b>\$ 3,383,355</b>	<b>\$ 3,242,297</b>	<b>\$ 3,160,575</b>	<b>\$ 3,406,381</b>	
	<b>Excess of Estimated Revenues Over (Under)</b>					
	<b>Estimated Expenditures</b>	<b>\$ 566,531</b>	<b>\$ 594,742</b>	<b>\$ 668,881</b>	<b>\$ 303,783</b>	
	<b>Estimated Beginning Fund Balance July 1</b>	<b>372,587</b>	<b>1,639,888</b>	<b>1,639,888</b>	<b>2,308,769</b>	
	<b>Estimated Ending Fund Balance Prior to Reserve</b>		<b>2,234,630</b>	<b>2,308,769</b>	<b>2,612,552</b>	
	<b>Encumbered for Public Health &amp; Welfare 116-55000</b>	<b>700,770</b>				
	<b>Reserves for Equipment</b>		<b>(500,000)</b>	<b>(500,000)</b>	<b>(1,000,000)</b>	Need \$1.4 (Reserve for Equipment)
	<b>Estimated Ending Fund Balance June 30</b>	<b>\$ 1,639,888</b>	<b>\$ 1,734,630</b>	<b>\$ 1,808,769</b>	<b>\$ 1,612,552</b>	Fund Balance Policy 5% = \$170,319
	<b>Total Salary Expense</b>	<b>\$ 980,946</b>	<b>\$ 1,058,455</b>	<b>\$ 1,057,805</b>	<b>\$ 1,083,783</b>	<b>31.82%</b>
	<b>Total Benefit Expense</b>	<b>203,856</b>	<b>241,484</b>	<b>241,148</b>	<b>301,138</b>	<b>8.84%</b>
	<b>Total Contract Expense</b>	<b>727,883</b>	<b>864,400</b>	<b>833,867</b>	<b>910,450</b>	<b>26.73%</b>
	<b>Total Supply Expense</b>	<b>202,477</b>	<b>260,120</b>	<b>219,855</b>	<b>259,300</b>	<b>7.61%</b>
	<b>Total Other Expense</b>	<b>141,988</b>	<b>162,730</b>	<b>160,188</b>	<b>178,211</b>	<b>5.23%</b>
	<b>Total Capital Expense</b>	<b>1,126,205</b>	<b>655,108</b>	<b>647,712</b>	<b>673,500</b>	<b>19.77%</b>
	<b>Total Solid Waste Appropriation</b>	<b>\$ 3,383,355</b>	<b>\$ 3,242,297</b>	<b>\$ 3,160,575</b>	<b>\$ 3,406,381</b>	<b>100.00%</b>

Franklin County, TN						FY 2025-2026 Budget
Local Purpose Tax (Rural Fire) Fund # 120						
Fund #120						
Account	Account Description	2023-2024	2024-2025	2024-2025	2025-2026	FURTHER EXPLANATION
No.		Actual	Amended	Estimated	Proposed	
<b>Estimated Revenues</b>						
<b>40000</b>	<b>LOCAL TAXES</b>					
<b>40100</b>	<b>County Property Taxes</b>					
40110	Current Property Taxes	\$ 164,304	\$ 165,730	\$ 165,730	\$ 165,730	<b>Represents \$0.0185</b>
40120	Trustee's Collection - Prior Year	5,006	7,000	7,000	5,000	
40125	Trustee's Collection - Bankruptcy	20	20	20	20	
40130	Clerk & Master Collection Prior Year	4,479	6,500	6,500	5,500	
40140	Interest & Penalty	1,024	1,300	1,300	1,025	
40161	Payment in Lieu of Taxes - TVA	101	150	150	100	
40163	Payment in Lieu of Taxes - Other	1,187	1,300	1,300	1,300	
<b>40200</b>	<b>County Local Option Taxes</b>					
40220	Hotel/Motel Tax	682,629	670,000	730,000	730,000	
	<b>TOTAL LOCAL TAXES</b>	<b>\$ 858,750</b>	<b>\$ 852,000</b>	<b>\$ 912,000</b>	<b>\$ 908,675</b>	
<b>40300</b>	<b>STATUTORY LOCAL TAXES</b>					
40320	Bank Excise Tax	\$ 2,325	\$ 2,400	\$ 2,400	\$ 2,400	
	<b>TOTAL STATUTORY LOCAL TAXES</b>	<b>\$ 2,325</b>	<b>\$ 2,400</b>	<b>\$ 2,400</b>	<b>\$ 2,400</b>	
<b>41100</b>	<b>LICENSES &amp; PERMITS</b>					
41140	Cable TV Franchise	\$ 1,805	\$ 2,500	\$ 2,500	\$ 2,500	
41520	Building Permits	20,000	20,000	20,000	20,000	
	<b>TOTAL LICENSES &amp; PERMITS</b>	<b>\$ 21,805</b>	<b>\$ 22,500</b>	<b>\$ 22,500</b>	<b>\$ 22,500</b>	
	<b>TOTAL ESTIMATED REVENUES</b>	<b>\$ 882,880</b>	<b>\$ 876,900</b>	<b>\$ 936,900</b>	<b>\$ 933,575</b>	
<b>Estimated Expenditures</b>						
<b>54310</b>	<b>FIRE PREVENTION &amp; CONTROL</b>					
309	Contracts with Government Agencies	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000	State Forestry Contract
399	Other Contracted Services	918,460	720,000	720,000	720,000	\$47,000 to each of 15 Depts.
	<b>Total Contract Expense</b>	<b>\$ 920,460</b>	<b>\$ 722,000</b>	<b>\$ 722,000</b>	<b>\$ 722,000</b>	
499	Other Supplies & Materials	-	2,000	2,000	2,000	Training Association Alloc
	<b>Total Supply Expense</b>	<b>\$ -</b>	<b>\$ 2,000</b>	<b>\$ 2,000</b>	<b>\$ 2,000</b>	
510	Trustee's Commission	10,537	15,000	15,000	13,000	
524	In-Service Staff Development	-	1,000	4,000	4,000	Training Association Alloc
599	Other Charges	2,305	3,000	3,000	3,000	Charges incurred for hrs wrkd
	<b>Total Other Expense</b>	<b>\$ 12,842</b>	<b>\$ 19,000</b>	<b>\$ 22,000</b>	<b>\$ 20,000</b>	
799	Other Capital Outlay	-	7,000	4,000	4,000	Training Association Alloc
	<b>Total Capital Expense</b>	<b>\$ -</b>	<b>\$ 7,000</b>	<b>\$ 4,000</b>	<b>\$ 4,000</b>	
	<b>TOTAL FIRE PREVENTION &amp; CONTROL</b>	<b>\$ 933,302</b>	<b>\$ 750,000</b>	<b>\$ 750,000</b>	<b>\$ 748,000</b>	
	<b>TOTAL ESTIMATED EXPENDITURES</b>	<b>\$ 933,302</b>	<b>\$ 750,000</b>	<b>\$ 750,000</b>	<b>\$ 748,000</b>	
	<b>Excess of Estimated Revenue &amp; Other Sources</b>					
	<b>Over (Under) Estimated Expenditures</b>	<b>\$ (50,422)</b>	<b>\$ 126,900</b>	<b>\$ 186,900</b>	<b>\$ 185,575</b>	
	<b>Estimated Beginning Fund Balance July 1</b>	<b>\$ 1,276,480</b>	<b>\$ 1,394,722</b>	<b>\$ 1,394,722</b>	<b>\$ 1,581,622</b>	
	<b>Encumbered for Public Safety 120-54000</b>	<b>\$ 168,664</b>				
	<b>Estimated Ending Fund Balance June 30</b>	<b>\$ 1,394,722</b>	<b>\$ 1,521,622</b>	<b>\$ 1,581,622</b>	<b>\$ 1,767,197</b>	
	<b>Prior to Reserve</b>					
	<b>Reserve Committed for Public Safety 120-34725</b>	<b>\$ (676,487)</b>	<b>\$ (676,487)</b>	<b>\$ (872,975)</b>	<b>\$ (872,975)</b>	<b>Estimated 4/29/25</b>
	<b>Estimated UNASSIGNED Ending Fund Balance June 30</b>	<b>\$ 718,235</b>	<b>\$ 845,135</b>	<b>\$ 708,647</b>	<b>\$ 894,222</b>	<b>Fund Balance Policy 5%=\$37,400</b>
	<b>Total Contract Expense</b>	<b>\$ 920,460</b>	<b>\$ 722,000</b>	<b>\$ 722,000</b>	<b>\$ 722,000</b>	<b>96.52%</b>
	<b>Total Supply Expense</b>	<b>-</b>	<b>2,000</b>	<b>2,000</b>	<b>2,000</b>	<b>0.27%</b>
	<b>Total Other Expense</b>	<b>12,842</b>	<b>19,000</b>	<b>22,000</b>	<b>20,000</b>	<b>2.67%</b>
	<b>Total Capital Expense</b>	<b>-</b>	<b>7,000</b>	<b>4,000</b>	<b>4,000</b>	<b>0.53%</b>
	<b>Total Rural Fire Appropriation</b>	<b>\$ 933,302</b>	<b>\$ 750,000</b>	<b>\$ 750,000</b>	<b>\$ 748,000</b>	<b>100.00%</b>

Franklin County, TN					FY 2025-2026 Budget	
Drug Control Fund # 122						
Fund # 122		2023-2024	2024-2025	2024-2025	2025-2026	FURTHER EXPLANATION
Account No.	Account Description	Actual	Amended	Estimated	Proposed	
<b>Estimated Revenues</b>						
<b>42000</b>	<b>FINES, FORFEITURES AND PENALTIES</b>					
<b>42100</b>	<b>Circuit Court</b>					
42140	Drug Control Fines	\$ -	\$ 950	\$ 950	\$ 750	
<b>42300</b>	<b>General Sessions Court</b>					
42340	Drug Control Fines	\$ 4,443	\$ 19,925	\$ 19,925	\$ 20,000	
<b>42900</b>	<b>Other Fines, Forfeitures and Seizures</b>					
42910	Proceeds from Confiscated Property	\$ 17,529	\$ 35,160	\$ 35,160	\$ 20,000	
	<b>TOTAL FINES, FORFEITURES &amp; PENALTIES</b>	<b>\$ 21,972</b>	<b>\$ 56,035</b>	<b>\$ 56,035</b>	<b>\$ 40,750</b>	
<b>43000 CHARGES FOR CURRENT SERVICES</b>						
<b>43100</b>	<b>GENERAL SERVICE CHARGES</b>					
43190	Other General Service Charges	\$ -	\$ 200	\$ -	\$ -	
	<b>TOTAL CHARGES FOR CURRENT SERVICES</b>	<b>\$ -</b>	<b>\$ 200</b>	<b>\$ -</b>	<b>\$ -</b>	
<b>44000 OTHER LOCAL REVENUES</b>						
<b>44100</b>	<b>Recurring Items</b>					
44170	Miscellaneous Refunds	\$ -	\$ 100	\$ -	\$ 50	
<b>44500</b>	<b>Nonrecurring Items</b>					
44530	Sale of Equipment	\$ 14,833	\$ 5,000	\$ -	\$ 10,000	
44540	Sale of Property	25,955	5,000	-	10,000	
	<b>TOTAL OTHER LOCAL REVENUES</b>	<b>\$ 40,788</b>	<b>\$ 10,100</b>	<b>\$ -</b>	<b>\$ 20,050</b>	
<b>47600 Direct Federal Revenue</b>						
47990	Other Direct Federal Revenue	\$ -	\$ 29,100	\$ 30,000	\$ 4,000	
	<b>TOTAL DIRECT FEDERAL REVENUE</b>	<b>\$ -</b>	<b>\$ 29,100</b>	<b>\$ 30,000</b>	<b>\$ 4,000</b>	
<b>48000 OTHER GOV'TS. &amp; CITIZENS GROUPS</b>						
<b>48100</b>	<b>Other Governments</b>					
48130	Contributions	\$ -	\$ 1,000	\$ 1,000	\$ 1,000	
<b>48600</b>	<b>Citizens Groups</b>					
48610	Donations	\$ -	\$ 100	\$ -	\$ 50	
	<b>TOTAL OTHER GOV. &amp; CITIZENS GROUPS</b>	<b>\$ -</b>	<b>\$ 1,100</b>	<b>\$ 1,000</b>	<b>\$ 1,050</b>	
<b>49000 Other Sources (Non-Revenue)</b>						
49600	Proceeds from Sale of Capital Assets	\$ 17,906	\$ -	\$ -	\$ -	
	<b>Total Other Sources</b>	<b>\$ 17,906</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	
	<b>Total Estimated Revenues</b>	<b>\$ 80,666</b>	<b>\$ 96,535</b>	<b>\$ 87,035</b>	<b>\$ 65,850</b>	
<b>Estimated Expenditures</b>						
<b>54000</b>	<b>PUBLIC SAFETY</b>					
<b>54150</b>	<b>Drug Enforcement</b>					
309	Contracts With Government Agencies	\$ -	\$ 900	\$ -	\$ -	
316	Contributions	-	2,125	-	2,125	
319	Drug Control Payments	5,000	10,000	5,000	10,000	Equitable Sharing
336	Maintenance & Repair -- Equipment	-	250	-	250	
338	Maintenance & Repair -- Vehicles	-	500	-	500	
340	Medical & Dental	-	250	-	250	Meth Physicals & Lab
355	Travel	-	3,500	2,300	500	
399	Other Contracted Services	10,882	17,100	13,500	18,000	
	<b>Total Contract Expense</b>	<b>\$ 15,882</b>	<b>\$ 34,625</b>	<b>\$ 20,800</b>	<b>\$ 31,625</b>	
401	Animal Food and Supplies	2,541	3,500	2,500	3,500	
429	Instructional Materials & Supplies	4,411	8,200	3,930	8,200	Equitable Sharing
431	Law Enforcement Supplies	-	750	-	750	
499	Other Supplies & Materials	-	500	-	500	
	<b>Total Supply Expense</b>	<b>\$ 6,952</b>	<b>\$ 12,950</b>	<b>\$ 6,430</b>	<b>\$ 12,950</b>	

<b>Fund # 122</b>						
Account No.	Account Description	2023-2024 Actual	2024-2025 Amended	2024-2025 Estimated	2025-2026 Proposed	FURTHER EXPLANATION
509	Refunds	7,041	19,135	19,135	500	
524	In-Service Staff Development	-	2,000	-	2,000	
599	Other Charges	3,733	36,764	33,727	15,000	
	<b>Total Other Expense</b>	<b>\$ 10,774</b>	<b>\$ 57,899</b>	<b>\$ 52,862</b>	<b>\$ 17,500</b>	
716	Law Enforcement Equipment	6,105	2,500	-	2,500	
718	Motor Vehicles	37,900	51,189	45,385	-	
790	Other Equipment	-	2,500	2,422	2,500	
799	Other Capital Outlay	-	-	-	-	
	<b>Total Capital Expense</b>	<b>\$ 44,005</b>	<b>\$ 56,189</b>	<b>\$ 47,807</b>	<b>\$ 5,000</b>	
	<b>TOTAL DRUG ENFORCEMENT</b>	<b>\$ 77,613</b>	<b>\$ 161,662</b>	<b>\$ 127,899</b>	<b>\$ 67,075</b>	
<b>58000</b>	<b>OTHER GENERAL GOVERNMENT</b>					
<b>58400</b>	<b>Other Charges</b>					
510	Trustee's Commission	\$ 582	\$ 900	\$ 550	\$ 700	
	<b>TOTAL OTHER CHARGES</b>	<b>\$ 582</b>	<b>\$ 900</b>	<b>\$ 550</b>	<b>\$ 700</b>	
	<b>Total Estimated Expenditures</b>	<b>\$ 78,195</b>	<b>\$ 162,562</b>	<b>\$ 128,449</b>	<b>\$ 67,775</b>	
	<b>Excess of Estimated Revenue Over (Under) Estimated Expenditures</b>	<b>\$ 2,471</b>	<b>\$ (66,027)</b>	<b>\$ (41,414)</b>	<b>\$ (1,925)</b>	
	<b>Estimated Beginning Fund Balance -- July 1</b>	<b>95,723</b>	<b>103,154</b>	<b>103,154</b>	<b>61,740</b>	
	<b>Adjust for Encumbrances</b>	<b>4,960</b>	<b>-</b>	<b>-</b>	<b>-</b>	
	<b>Estimated Ending Fund Balance -- June 30</b>	<b>103,154</b>	<b>37,127</b>	<b>61,740</b>	<b>59,815</b>	
	<b>Liability for Litigants (Cash Seizures) 21560</b>	<b>(62,201)</b>	<b>(20,374)</b>	<b>(20,374)</b>	<b>(20,374)</b>	*Reserve for Litigants - Cash Seizures 5/23/25
	<b>Estimated Ending Fund Balance -- June 30</b>	<b>\$ 40,953</b>	<b>\$ 16,752</b>	<b>\$ 41,366</b>	<b>\$ 39,441</b>	Revenue Mandated Fund Balance Policy 5%=\$3,389
	<b>Total Contract Expense</b>	<b>\$ 15,882</b>	<b>\$ 34,625</b>	<b>\$ 20,800</b>	<b>\$ 31,625</b>	46.66%
	<b>Total Supply Expense</b>	<b>6,952</b>	<b>12,950</b>	<b>6,430</b>	<b>12,950</b>	19.11%
	<b>Total Other Expense</b>	<b>11,356</b>	<b>58,799</b>	<b>53,412</b>	<b>18,200</b>	26.85%
	<b>Total Capital Expense</b>	<b>44,005</b>	<b>56,189</b>	<b>47,807</b>	<b>5,000</b>	7.38%
	<b>Total Drug Control Appropriation</b>	<b>\$ 78,195</b>	<b>\$ 162,562</b>	<b>\$ 128,449</b>	<b>\$ 67,775</b>	<b>100.00%</b>

Franklin County, TN					FY 2025-2026 BUDGET	
Highway/Public Works Fund # 131						
Fund # 131						
Account No.	Account Description	2023-2024 Actual	2024-2025 Amended	2024-2025 Estimated	2025-2026 Proposed	FURTHER EXPLANATION
Estimated Revenues						
<b>40000</b>	<b>LOCAL TAXES</b>					
<b>40100</b>	<b>COUNTY PROPERTY TAXES</b>					
40110	Current Property Taxes	\$ 1,165,416	\$ 1,173,987	\$ 1,170,000	\$ 1,201,984	Equivalent of \$0.0710
40120	Trustee's Collection Prior Year	10,812	18,500	21,000	18,500	
40125	Trustee's Collection Bankruptcy	24	20	20	25	
40130	Clerk & Master Collection Prior Year	24,658	28,000	28,000	25,000	
40140	Interest and Penalty	2,752	6,500	6,500	6,500	
40161	Payment in Lieu of Taxes - TVA	322	260	400	260	
40162	Payment in Lieu of Taxes - Local Utilities	4,096	3,400	3,800	3,400	
40163	Payment in Lieu of Taxes - Other	3,585	3,275	2,160	3,275	
<b>40200</b>	<b>COUNTY LOCAL OPTION TAXES</b>					
40280	Mineral Severance Tax	481,502	160,000	152,000	160,000	
<b>40300</b>	<b>STATUTORY LOCAL TAXES</b>					
40320	Bank Excise Tax	8,900	8,900	8,076	8,900	
	<b>TOTAL LOCAL TAXES</b>	<b>\$ 1,702,067</b>	<b>\$ 1,402,842</b>	<b>\$ 1,391,956</b>	<b>\$ 1,427,844</b>	
<b>41100</b>	<b>LICENSES AND PERMITS</b>					
41140	Cable TV Franchise	\$ 5,062	\$ 5,950	\$ 5,100	\$ 6,000	
	<b>TOTAL LICENSES AND PERMITS</b>	<b>\$ 5,062</b>	<b>\$ 5,950</b>	<b>\$ 5,100</b>	<b>\$ 6,000</b>	
<b>43000</b>	<b>CHARGES FOR CURRENT SERVICES</b>					
<b>43100</b>	<b>GENERAL SERVICE CHARGE</b>					
43190	Other General Service Charges	\$ 5,794	\$ 10,000	\$ 7,650	\$ 10,000	Serv. Charge to State & Federal Govt. Entities for Req
43380	Vending Machine Collections	-	-	-	-	
	<b>TOTAL CHARGES FOR CURRENT SERVICES</b>	<b>\$ 5,794</b>	<b>\$ 10,000</b>	<b>\$ 7,650</b>	<b>\$ 10,000</b>	
<b>44000</b>	<b>OTHER LOCAL REVENUES</b>					
<b>44100</b>	<b>RECURRING ITEMS</b>					
44110	Interest Earned	\$ 2,281	\$ 2,000	\$ 2,200	\$ 2,000	
44130	Sale of Materials and Supplies	-	2,400	22,500	2,000	Matis. Charge to Govt. entities for Req
44145	Sale of Recycled Materials	2,008	3,069	-	1,000	
44170	Miscellaneous Refunds	1,877	50	50	50	Misc. Refunds & Occ Accident
<b>44500</b>	<b>NONRECURRING ITEMS</b>					
44530	Sale of Equipment	-	2,000	2,000	2,000	Surplus Equip. Sales
44560	Damages Recovered from Individuals	-	100	100	100	Chgs. To Individuals -- Ex:guardrail repair
44990	Other Local Revenues	-	100	100	100	
	<b>TOTAL OTHER LOCAL REVENUES</b>	<b>\$ 6,166</b>	<b>\$ 9,719</b>	<b>\$ 26,950</b>	<b>\$ 7,250</b>	
<b>46000</b>	<b>STATE OF TENNESSEE</b>					
<b>46400</b>	<b>Public Works Grants</b>					
46410	Bridge Program	\$ -	\$ -	\$ -	\$ 508,968	
46420	State Aid Program	1,697,721	923,846	923,846	1,773,815	Match (State 98%/Local 2%)
46490	Other Public Works Grants	17,748	-	-	-	Rail-X Safety Grant
<b>46800</b>	<b>Other State Revenues</b>					
46920	Gasoline and Motor Fuel Tax	2,826,609	2,860,000	2,860,000	2,830,000	
46925	Hybrid/Electric Vehicles	11,439	32,500	32,500	25,000	
46930	Petroleum Special Tax	28,341	28,342	28,342	28,342	
	<b>TOTAL STATE OF TENNESSEE</b>	<b>\$ 4,581,858</b>	<b>\$ 3,844,688</b>	<b>\$ 3,844,688</b>	<b>\$ 5,166,125</b>	
<b>47000</b>	<b>FEDERAL GOVERNMENT</b>					
47990	Direct Federal Revenue	\$ -	\$ 48,000	\$ 48,000	\$ 64,000	Safe Streets 4 All Grant (80%)
	<b>TOTAL FEDERAL GOVERNMENT</b>	<b>\$ -</b>	<b>\$ 48,000</b>	<b>\$ 48,000</b>	<b>\$ 64,000</b>	
	<b>TOTAL ESTIMATED REVENUES</b>	<b>\$ 6,300,947</b>	<b>\$ 5,321,199</b>	<b>\$ 5,324,344</b>	<b>\$ 6,681,219</b>	
<b>49000</b>	<b>OTHER SOURCES</b>					
49600	Proceeds From Sale of Capital Assets	\$ -	\$ 15,356	\$ 15,356	\$ -	
	<b>Total Other Sources (Non-Revenue)</b>	<b>\$ -</b>	<b>\$ 15,356</b>	<b>\$ 15,356</b>	<b>\$ -</b>	
	<b>Total Estimated Revenues &amp; Other Sources</b>	<b>\$ 6,300,947</b>	<b>\$ 5,336,554</b>	<b>\$ 5,339,700</b>	<b>\$ 6,681,219</b>	

Fund # 131		2023-2024	2024-2025	2024-2025	2025-2026	FURTHER EXPLANATION
Account No.	Account Description	Actual	Amended	Estimated	Proposed	
<b>Estimated Expenditures</b>						
<b>61000 ADMINISTRATION</b>						
101	County Official	\$ 103,346	\$ 108,514	\$ 108,514	\$ 111,769	Elected - State Mandated
103	Assistant	168,581	175,991	175,991	182,151	3 positions
185	Educational Incentive (COCTP & Emp. Educ.)	1,900	1,900	1,900	1,900	2 employees
186	Longevity	3,120	3,240	3,240	3,360	4 employees
187	Overtime Pay	8,013	7,500	7,500	7,500	2 positions O/T
189	Other Salaries and Wages	187	3,000	3,000	3,000	Holiday/Admin Pay
191	Board & Committee Member Fees	28,800	28,800	28,800	28,800	Highway Commission
	<b>Total Salary Expense</b>	<b>\$ 313,947</b>	<b>\$ 328,945</b>	<b>\$ 328,945</b>	<b>\$ 338,480</b>	
201	Social Security	18,824	20,457	20,457	21,048	
204	Pensions	20,277	22,261	22,261	27,514	TCRS 8.97%
206	Life Insurance	183	187	187	187	
207	Medical Insurance	26,944	35,975	35,975	37,128	Estimated 2.5% Increase Jan 1
208	Dental Insurance	958	1,000	1,000	1,000	
210	Unemployment Compensation	-	1,745	1,745	1,500	Non-Contributory Employer
212	Employer Medicare	4,507	4,784	4,784	4,922	
299	Other Fringe Benefits	750	1,000	1,000	1,000	Safety Incentive, Christmas Bonus
	<b>Total Benefit Expense</b>	<b>\$ 72,443</b>	<b>\$ 87,409</b>	<b>\$ 87,409</b>	<b>\$ 94,300</b>	
320	Dues and Memberships	4,921	6,200	6,200	6,200	TCHOA, TCHOA Region II, TCSA
330	Operating Lease Payments	2,420	3,580	2,200	3,580	KMBS Copier Lease
331	Legal Services	-	1,000	-	1,000	Attorney Services
332	Legal Notices, Recording & Court Costs	1,218	1,000	500	1,000	Newspaper Ads, Registration of Deeds
337	Maintenance & Repair - Office Equipment	-	750	-	-	
348	Postal Charges	-	100	100	100	
355	Travel (Meals, Mileage, Lodging, Parking, Etc.)	2,198	3,300	3,300	3,300	Periderms, Mileage & Lodging, Etc
399	Other Contracted Services	6,730	8,600	7,000	8,600	Deed Services/Server & Network Maint.
	<b>Total Contract Expense</b>	<b>\$ 17,487</b>	<b>\$ 24,530</b>	<b>\$ 19,300</b>	<b>\$ 23,780</b>	
435	Office Supplies	926	2,200	1,000	2,200	Administration office supplies
	<b>Total Supply Expense</b>	<b>\$ 926</b>	<b>\$ 2,200</b>	<b>\$ 1,000</b>	<b>\$ 2,200</b>	
524	In Service/Staff Development	2,762	2,870	2,870	2,870	Meeting Registrations & Contracted In-Service Staff Development
599	Other Charges	2,454	2,800	2,800	2,800	Miscellaneous
	<b>Total Other Expense</b>	<b>\$ 5,216</b>	<b>\$ 5,670</b>	<b>\$ 5,670</b>	<b>\$ 5,670</b>	
	<b>TOTAL ADMINISTRATION</b>	<b>\$ 410,019</b>	<b>\$ 448,755</b>	<b>\$ 442,325</b>	<b>\$ 464,430</b>	
<b>62000 HIGHWAY &amp; BRIDGE MAINTENANCE</b>						
141	Foremen	\$ 51,951	\$ 55,540	\$ 55,540	\$ 57,484	1 position
144	Equipment Operators Heavy	118,126	190,789	190,789	212,065	4 positions
145	Equipment Operators Light	108,891	94,178	94,178	190,879	2 positions -\$2,000 for quarry time
147	Truck Drivers	292,884	428,381	428,381	370,416	11 positions -\$28,000 for quarry time
149	Laborers	58,877	40,981	40,981	42,416	1 position
186	Longevity	6,840	5,760	5,760	6,240	9 employees
187	Overtime Pay	21,341	23,000	23,000	17,000	
189	Other Salaries & Wages	6,905	9,000	9,000	9,000	Holiday/Admin Pay
	<b>Total Salary Expense</b>	<b>\$ 665,815</b>	<b>\$ 847,629</b>	<b>\$ 847,629</b>	<b>\$ 905,499</b>	
201	Social Security	40,464	54,020	54,020	56,417	
204	Pensions	44,612	65,284	65,284	81,646	TCRS 8.97%
206	Life Insurance	676	890	890	890	
207	Medical Insurance	129,872	153,990	153,990	167,076	Estimated 2.5% Increase Jan 1
208	Dental Insurance	3,560	4,500	4,500	4,500	
212	Employer Medicare	9,463	12,634	12,634	13,194	
299	Other Fringe Benefits	2,927	4,450	4,450	4,450	Safety incentive, Christmas bonus
	<b>Total Benefit Expense</b>	<b>\$ 231,574</b>	<b>\$ 295,766</b>	<b>\$ 295,766</b>	<b>\$ 328,173</b>	
351	Rentals	-	-	-	1,500	
399	Other Contracted Services	8,372	32,000	32,000	20,000	Survey, Tree Service & Fence
	<b>Total Contract Expense</b>	<b>\$ 8,372</b>	<b>\$ 32,000</b>	<b>\$ 32,000</b>	<b>\$ 21,500</b>	
403	Asphalt - Cold Mix	-	-	-	6,000	Bulk and Bagged Pothole Patch
405	Asphalt - Liquid	33,582	28,600	28,600	22,600	oil for prepping road for spot repairs
408	Concrete	-	14,500	5,000	4,000	
409	Crushed Stone	-	5,000	3,000	5,000	
426	General Construction Materials	196	7,400	3,000	1,300	construction supplies for road maint. Jobs
436	Other Road Materials	33,711	42,000	35,000	52,000	striping, salt
438	Pipe	50,740	36,400	36,400	65,000	Maintenance Pipe
442	Propane Gas	797	800	400	800	Road Maintenance Propane - Patching
443	Road Signs	23,275	10,000	10,000	28,000	signs and supplies begin state mandate
446	Small Tools	2,128	3,000	2,000	3,000	
499	Other Supplies & Materials	1,660	3,000	2,000	3,000	Flags, Vests, Raincoats, spray paint, etc.
	<b>Total Supply Expense</b>	<b>\$ 146,089</b>	<b>\$ 150,700</b>	<b>\$ 125,400</b>	<b>\$ 190,700</b>	
	<b>TOTAL HIGHWAY AND BRIDGE MAINTENANCE</b>	<b>\$ 1,051,850</b>	<b>\$ 1,326,095</b>	<b>\$ 1,300,795</b>	<b>\$ 1,445,872</b>	

<b>Fund # 131</b>						
Account No.	Account Description	2023-2024 Actual	2024-2025 Amended	2024-2025 Estimated	2025-2026 Proposed	FURTHER EXPLANATION
<b>63100</b>	<b>OPERATION AND MAINTENANCE OF EQUIPMENT</b>					
141	Foremen	\$ 53,560	\$ 57,230	\$ 57,230	\$ 59,233	1 position
186	Longevity	-	-	-	-	
187	Overtime	-	1,500	1,500	1,500	
189	Other Salaries and Wages	728	1,500	1,500	1,500	Holiday/Admin Pay
	<b>Total Salary Expense</b>	<b>\$ 54,288</b>	<b>\$ 60,230</b>	<b>\$ 60,230</b>	<b>\$ 62,233</b>	
201	Social Security	3,373	3,750	3,750	3,874	
204	Pensions	3,897	4,534	4,534	5,609	TCRS 8.97%
206	Life Insurance	47	47	47	47	
207	Medical Insurance	8,745	9,055	9,055	9,282	Estimated 2.5% Increase Jan 1
208	Dental Insurance	239	250	250	250	
212	Employer Medicare	789	877	877	906	
299	Other Fringe Benefits	200	250	250	250	Safety incentive, Christmas bonus
	<b>Total Benefit Expense</b>	<b>\$ 17,290</b>	<b>\$ 18,763</b>	<b>\$ 18,763</b>	<b>\$ 20,217</b>	
335	Maintenance & Repair -- Building	1,344	3,000	3,000	3,000	
336	Maintenance & Repair - Equipment (contracted)	14,039	28,300	28,300	25,000	
	<b>Total Contract Expense</b>	<b>\$ 15,383</b>	<b>\$ 31,300</b>	<b>\$ 31,300</b>	<b>\$ 28,000</b>	
412	Diesel Fuel	102,176	80,000	71,300	115,000	all equip. not quarry
418	Equipment and Machinery Parts	42,290	71,500	71,500	75,000	all parts not quarry
424	Garage Supplies	15,525	12,255	12,255	15,000	Highway shop supplies
425	Gasoline	15,896	18,000	17,000	18,500	all vehicles not quarry
433	Lubricants	21,564	13,700	9,500	13,500	all vehicles and equip. not quarry
446	Small Tools	581	3,000	2,000	3,000	Tire Changer, etc
450	Tires & Tubes	27,422	25,000	25,000	30,000	all tires not quarry
499	Other Supplies & Materials	60	45	45	500	Highway shop
	<b>Total Supply Expense</b>	<b>\$ 225,514</b>	<b>\$ 223,500</b>	<b>\$ 208,600</b>	<b>\$ 270,500</b>	
	<b>TOTAL OPERATION &amp; MAINTENANCE OF EQUIP</b>	<b>\$ 312,475</b>	<b>\$ 333,793</b>	<b>\$ 318,893</b>	<b>\$ 380,951</b>	
<b>63400</b>	<b>QUARRY OPERATIONS</b>					
141	Foremen	\$ 51,745	\$ 55,540	\$ 55,540	\$ 57,484	1 Position
144	Equipment Operators Heavy	26,600	51,523	51,523	53,016	1 Position
145	Equipment Operators Light	18,780	2,000	2,000	2,000	Reduced 62000-145 by \$2,000
147	Truck Drivers	33,246	48,000	48,000	28,000	Reduced 62000-147 by \$28,000
186	Longevity	2,400	1,200	1,200	1,200	1 employee
187	Overtime Pay	1,672	1,000	1,000	1,000	
189	Other Salaries & Wages	3,120	4,000	4,000	4,000	Holiday/Admin Pay
	<b>Total Salary Expense</b>	<b>\$ 137,563</b>	<b>\$ 163,264</b>	<b>\$ 163,264</b>	<b>\$ 146,700</b>	
201	Social Security	8,230	9,495	9,495	9,126	
204	Pensions	9,628	11,752	11,752	13,211	TCRS 8.97%
206	Life Insurance	124	154	154	94	
207	Medical Insurance	22,268	28,128	28,128	23,205	Estimated 2.5% increase Jan 1
208	Dental Insurance	610	745	745	645	
212	Employer Medicare	1,925	2,201	2,201	2,105	
299	Other Fringe Benefits	200	500	500	500	Safety incentive, Christmas bonus
	<b>Total Benefit Expense</b>	<b>\$ 42,985</b>	<b>\$ 52,974</b>	<b>\$ 52,974</b>	<b>\$ 48,886</b>	
307	Communications	351	550	550	550	Phone & fax @ quarry
321	Engineering Services	5,749	6,000	6,000	10,500	Engineering
323	Explosive and Drilling Services	26,595	25,850	25,850	35,000	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	1,180	1,500	1,000	1,500	
336	Maintenance and Repair - Equipment	22,936	15,000	12,000	25,000	Electrical & contract service crusher repairs
349	Printing, Stationery & Forms	51	1,000	-	1,000	Quarry load tickets
351	Rentals	-	5,000	500	20,000	Track hoe/Hammer Rental
	<b>Total Contract Expense</b>	<b>\$ 68,862</b>	<b>\$ 66,900</b>	<b>\$ 57,900</b>	<b>\$ 105,550</b>	
412	Diesel Fuel	14,739	14,000	12,500	18,000	
415	Electricity	50,602	57,000	57,000	57,000	Crusher & Office Electrical
418	Equipment and Machinery Parts	52,597	45,000	43,000	57,000	
424	Garage Supplies	2,203	6,000	3,200	6,000	Quarry shop supplies
433	Lubricants	3,446	5,000	1,000	5,000	
450	Tires and Tubes	-	11,000	7,000	11,000	
454	Water and Sewer	1,306	2,175	2,175	2,000	crusher and office water
499	Other Supplies and Materials	62	500	200	500	
	<b>Total Supply Expense</b>	<b>\$ 124,955</b>	<b>\$ 140,675</b>	<b>\$ 126,075</b>	<b>\$ 156,500</b>	
	<b>TOTAL QUARRY OPERATIONS</b>	<b>\$ 374,365</b>	<b>\$ 423,813</b>	<b>\$ 400,213</b>	<b>\$ 457,637</b>	

Fund # 131		2023-2024	2024-2025	2024-2025	2025-2026	FURTHER EXPLANATION
Account No.	Account Description	Actual	Amended	Estimated	Proposed	
<b>65000</b>	<b>OTHER CHARGES</b>					
215	On Be-half OPEB Payments	\$ -	\$ 20,000	\$ 20,000	\$ 20,000	OPEB Liability Contribution
299	Other Fringe Benefits	8,710	9,000	9,000	20,000	Retiree's Insurance - Estimating 2
	<b>Total Benefit Expense</b>	<b>\$ 8,710</b>	<b>\$ 29,000</b>	<b>\$ 29,000</b>	<b>\$ 40,000</b>	
307	Communications	7,328	10,000	10,000	10,000	office phones, pager, mobiles, ISP charges
340	Medical and Dental Services	730	1,000	500	1,000	drug testing fees
347	Pest Control	380	500	400	500	Bid Item w/additional
359	Disposal Fees	5,420	7,200	7,200	7,200	dumpster fees
361	Permits	4,244	3,000	3,000	3,000	charges for mine and environment permits
	<b>Total Contract Expense</b>	<b>\$ 18,102</b>	<b>\$ 21,700</b>	<b>\$ 21,100</b>	<b>\$ 21,700</b>	
451	Uniforms	8,806	9,157	9,157	10,000	
452	Utilities	16,654	20,000	18,000	24,000	Hwy shop and office
	<b>Total Supply Expense</b>	<b>\$ 25,460</b>	<b>\$ 29,157</b>	<b>\$ 27,157</b>	<b>\$ 34,000</b>	
502	Building and Contents Insurance	27,700	33,300	33,085	38,050	Proj 15% Increase
506	Liability Insurance	21,545	25,735	25,735	29,600	Proj 15% Increase
508	Premiums on Surety Bond	150	50	50	50	yearly premium
510	Trustees Commission	54,144	60,000	60,000	63,000	
511	Vehicle & Equipment Insurance	12,311	14,704	14,704	16,925	Proj 15% Increase
513	Workers Compensation	21,899	23,918	23,918	27,525	Proj 15% Increase
515	Liability Claims	-	1,000	1,000	5,000	
516	Other Self Insured Claims	-	2,000	1,000	2,000	Occ. Acc. Related charges
599	Other Charges	889	3,943	1,000	4,000	misc. fees & expenses
	<b>Total Other Expense</b>	<b>\$ 138,638</b>	<b>\$ 164,650</b>	<b>\$ 160,492</b>	<b>\$ 186,150</b>	
	<b>TOTAL OTHER CHARGES</b>	<b>\$ 190,910</b>	<b>\$ 244,507</b>	<b>\$ 237,749</b>	<b>\$ 281,850</b>	
<b>68000</b>	<b>CAPITAL OUTLAY</b>					
321	Engineering Services - SS4A	\$ -	\$ -	\$ -	\$ 80,000	Safe Roads for All Federal Planning Grant (80/20)
705	Bridge Construction	7,640	417,100	413,600	50,000	
707	Building Improvements	459	1,000	1,000	2,000	
708	Communication Equipment	9,210	9,000	9,000	10,000	repeater rent, radio purchases and repair
713	Highway Construction	517,134	10,000	13,926	530,000	*Reserved For Paving Robinson Creek Rd/Falcon Dr
713	Highway Construction District 1 (carryover \$544,956)	201,607	7,675	7,675	200,000	Begin with \$200K annually then add reserves
713	Highway Construction District 2 (carryover \$259,585)	77,847	272,394	272,394	200,000	
713	Highway Construction District 3 (carryover -\$17,755)	309,684	178,211	178,211	200,000	
713	Highway Construction District 4 (carryover \$155,021)	218,606	247,565	247,565	200,000	
714	Highway Equipment	-	416,871	416,871	425,000	Brush Grapple Truck and Mowing Tractor
718	Motor Vehicles	170,363	-	-	-	
719	Office Equipment	-	1,000	1,000	1,000	
721	Quarry Equipment	104,160	189,900	189,900	-	
726	State-Aid Projects	1,644,160	950,000	942,755	1,810,015	(98/2) Reimbursement Expected Paving & Williams Cove Rd Bridge Rehab
790	Other Equipment	15,695	500	500	-	
790	Other Equipment - SS4A	-	62,000	60,000	-	
791	Other Construction	5,766	4,000	4,000	5,000	
799	Other Capital Outlay	5,939	10,000	10,000	5,000	unexpected capital expenditures
	<b>TOTAL CAPITAL OUTLAY</b>	<b>\$ 3,288,270</b>	<b>\$ 2,777,216</b>	<b>\$ 2,768,397</b>	<b>\$ 3,718,015</b>	
<b>82100</b>	<b>DEBT SERVICE PRINCIPAL</b>					
<b>82120</b>	<b>Highways and Streets</b>					
602	Principal on Notes	\$ 30,000	\$ 30,000	\$ 30,000	\$ 35,000	Hwy Chipper Note (matures 5/1/31)
	<b>TOTAL DEBT SERVICE PRINCIPAL</b>	<b>\$ 30,000</b>	<b>\$ 30,000</b>	<b>\$ 30,000</b>	<b>\$ 35,000</b>	
<b>82200</b>	<b>DEBT SERVICE INTEREST</b>					
<b>82220</b>	<b>Highways and Streets</b>					
604	Interest on Notes	\$ 3,802	\$ 3,410	\$ 3,410	\$ 3,016	Hwy Chipper Note (matures 5/1/31)
	<b>TOTAL DEBT SERVICE INTEREST</b>	<b>\$ 3,802</b>	<b>\$ 3,410</b>	<b>\$ 3,410</b>	<b>\$ 3,016</b>	
<b>99100</b>	<b>Transfers Out</b>					
590	Transfers to Other Funds	\$ 3,803	\$ 3,803	\$ 3,803	\$ 3,803	Software Maint. \$3,803
	<b>Total Other Uses (Transfers Out)</b>	<b>\$ 3,803</b>	<b>\$ 3,803</b>	<b>\$ 3,803</b>	<b>\$ 3,803</b>	
	<b>TOTAL ESTIMATED EXPENDITURES</b>	<b>\$ 5,665,494</b>	<b>\$ 5,591,391</b>	<b>\$ 5,505,584</b>	<b>\$ 6,790,573</b>	
	<b>Estimated Beginning Fund Balance July 1</b>	<b>2,678,731</b>	<b>3,788,907</b>	<b>3,788,907</b>	<b>3,623,023</b>	
	<b>Excess of Estimated Revenues Over (Under)</b>					
	<b>Estimated Expenditures</b>	<b>\$ 635,453</b>	<b>\$ (254,837)</b>	<b>\$ (165,885)</b>	<b>\$ (109,354)</b>	
	<b>Adjustment for Encumbrances</b>	<b>474,723</b>				
	<b>Estimated Ending Fund Balance June 30</b>	<b>3,788,907</b>	<b>3,534,071</b>	<b>3,623,023</b>	<b>3,513,669</b>	
	<b>Assigned Highway/PubWorks Annual Dist - 34775</b>	<b>(888,280)</b>	<b>-</b>	<b>(977,317)</b>	<b>(977,317)</b>	
	<b>Assigned Highway/Public Works Districts - 34750</b>	<b>(586,400)</b>	<b>(436,400)</b>	<b>(779,679)</b>	<b>(779,679)</b>	<b>Gas Tax Reserve</b>
	<b>Committed for OPEB ARC - 34686</b>	<b>(244,498)</b>	<b>(244,498)</b>	<b>(244,498)</b>	<b>(264,498)</b>	
	<b>Estimated Spendable Fund Balance June 30</b>	<b>\$ 2,069,729</b>	<b>\$ 2,853,172</b>	<b>\$ 1,621,528</b>	<b>\$ 1,492,175</b>	<b>Fund Balance Policy 5% = \$334,706</b>

<b>Fund # 131</b>						
Account No.	Account Description	2023-2024 Actual	2024-2025 Amended	2024-2025 Estimated	2025-2026 Proposed	FURTHER EXPLANATION
	<b>Total Salary Expense</b>	\$ 1,171,613	\$ 1,400,068	\$ 1,400,068	\$ 1,452,912	21.40%
	<b>Total Benefit Expense</b>	373,002	483,913	483,913	531,577	7.83%
	<b>Total Contract Expense</b>	128,206	176,430	161,600	200,530	2.95%
	<b>Total Supply Expense</b>	522,944	546,232	488,232	653,900	9.63%
	<b>Total Other Expense</b>	147,657	174,123	169,965	195,623	2.88%
	<b>Total Debt Expense</b>	33,802	33,410	33,410	38,016	0.56%
	<b>Total Capital Expense</b>	3,288,270	2,777,216	2,768,397	3,718,015	54.75%
	<b>Total Highway Appropriations</b>	<b>\$ 5,665,494</b>	<b>\$ 5,591,392</b>	<b>\$ 5,505,585</b>	<b>\$ 6,790,573</b>	<b>100.00%</b>

Franklin County, TN					FY 2025-2026 BUDGET	
General Purpose School Fund # 141						
Fund #141						
Account	Account Description	2023-2024	2024-2025	2024-2025	2025-2026	FURTHER EXPLANATION
No.		Actual	Amended	Estimated	Proposed	
<b>Proposed Budget includes Degree Advancements &amp; Steps where earned; Added Cert 25th and Class 16+ Step 3.5% Pay Increase Certified and Classified; 5% Health Insurance Estimated for January 2026 (8 mos.); Reduction in Retirement Rates</b>						
<b>Estimated Revenues</b>						
<b>40000</b>	<b>Local Taxes</b>					
<b>40100</b>	<b>County Property Taxes</b>					
40110	Current Property Taxes	\$ 9,961,769	\$ 10,035,120	\$ 10,035,120	\$ 10,035,120	Current Proration is \$0.5928
40120	Trustee's Collection - Prior Year	156,119	195,000	195,000	195,000	(-0.0141 to Co General)
40125	Trustee's Collection - Bankruptcy	401	200	367	200	
40130	Clerk & Master Collections - Prior Year	215,861	152,000	188,000	152,000	
40140	Interest and Penalty	34,326	34,000	34,000	34,000	
40161	Payments in Lieu of Taxes - TVA	2,901	4,000	4,000	4,000	
40162	Payments in Lieu of Taxes - Local Utilities	35,030	38,000	38,000	38,000	
40163	Payments in Lieu of Taxes - Other	36,605	13,800	13,800	13,800	
<b>40200</b>	<b>County Local Option Taxes</b>					
40210	Local Option Sales Tax	\$ 7,502,054	\$ 7,900,000	\$ 7,952,177	\$ 7,900,000	
40275	Mixed Drink Tax	56,012	43,600	50,000	43,600	
<b>40300</b>	<b>Statutory Local Taxes</b>					
40320	Bank Excise Tax	\$ 76,052	\$ 78,661	\$ 69,011	\$ 78,661	
	<b>Total Local Taxes</b>	<b>\$ 18,077,130</b>	<b>\$ 18,494,381</b>	<b>\$ 18,579,475</b>	<b>\$ 18,494,381</b>	
<b>41000</b>	<b>Licenses and Permits</b>					
41110	Marriage License	\$ 3,030	\$ 3,000	\$ 3,000	\$ 3,000	Based on 5 Yr. Average
41140	Cable TV Franchise	47,492	59,160	59,160	59,160	Based on 5 Yr. Average
	<b>Total Licenses and Permits</b>	<b>\$ 50,522</b>	<b>\$ 62,160</b>	<b>\$ 62,160</b>	<b>\$ 62,160</b>	
<b>43100</b>	<b>General Service Charges</b>					
43190	Other General Service Charges	\$ -	\$ 200	\$ 251	\$ 200	Printing by Coalition
	<b>Total General Service Charges</b>	<b>\$ -</b>	<b>\$ 200</b>	<b>\$ 251</b>	<b>\$ 200</b>	
<b>43500</b>	<b>Education Charges</b>					
43517	Tuition-Other	\$ 173,686	\$ 210,000	\$ 210,000	\$ 210,000	ESP
43551	School Based Health Service	17,107	25,000	25,000	25,000	TN Care Billing
43570	Receipts from Indivual Schools	77,102	77,856	77,000	70,000	Reimbursements for payroll from Schools
	<b>Total Education Charges</b>	<b>\$ 267,895</b>	<b>\$ 312,856</b>	<b>\$ 312,000</b>	<b>\$ 305,000</b>	
<b>44000</b>	<b>Other Local Revenues</b>					
<b>44100</b>	<b>Recurring Items</b>					
44110	Investment Income	\$ 108,637	\$ 15,000	\$ 15,000	\$ 15,000	Interest from OPEB
44120	Lease/Rentals	24,575	25,056	25,056	25,200	Nextel Grant \$2,100 per month
44165	Rebates	-	167,642	105,203	-	FY25 TVA
44170	Miscellaneous Refunds	73,319	70,196	58,924	30,678	Elem BB \$27,433 & Misc.
<b>44500</b>	<b>Non-Recurring Items</b>					
44530	Sale of Equipment	\$ 1,418	\$ 5,000	\$ 105	\$ 5,000	
44540	Sale of Property	3,000				
44570	Contributions & Gifts	50,406	103,407	83,000	42,500	Campora
44990	Other Local Revenues	-	5,000	5,000	-	TNRMT Safety Grant FY25
	<b>Total Other Local Revenues</b>	<b>\$ 261,355</b>	<b>\$ 391,301</b>	<b>\$ 292,288</b>	<b>\$ 118,378</b>	
<b>46000</b>	<b>State of Tennessee</b>					
<b>46100</b>	<b>General Government Grants</b>					
46190	On-behalf Contributions for OPEB	\$ 142,497	\$ 178,443	\$ 178,443	\$ 178,443	Post Employment Benefit Contributions (Reclassified in CAFR)
	<b>Total General Government Grants</b>	<b>\$ 142,497</b>	<b>\$ 178,443</b>	<b>\$ 178,443</b>	<b>\$ 178,443</b>	
<b>46500</b>	<b>Regular Education Funds</b>					
46510	TN Investment in Student Achievement (TISA)	\$ 33,050,187	\$ 34,693,023	\$ 34,693,023	\$ 35,393,406	April Estimate
46510	TISA On Behalf	76,130	76,200	76,200	76,200	
46510	TISA Outcomes	-	-	-	144,650	TISA Outcomes Funds
46515	Early Childhood Education	904,959	916,327	916,327	916,327	State Pre-K & SPED Pre-K
46590	Other State Educ Funds	611,927	302,991	301,851	278,660	BEP Equity \$55,000; Lifeline \$69,300; TSW \$153,226; CEO Supp \$1,134.20
46596	Paid Parental Leave	-	92,074	92,074	-	
46610	Career Ladder Program	63,995	50,000	50,489	50,000	
46790	Other Vocational	390,431	2,054,176	2,054,176	72,759	P/Y Grant FY26 ISM partial
	<b>Total Regular Education Funds</b>	<b>\$ 35,097,629</b>	<b>\$ 38,184,791</b>	<b>\$ 38,184,141</b>	<b>\$ 36,932,001</b>	

Franklin County, TN					FY 2025-2026 BUDGET	
General Purpose School Fund # 141						
Fund #141						
Account No.	Account Description	2023-2024 Actual	2024-2025 Amended	2024-2025 Estimated	2025-2026 Proposed	FURTHER EXPLANATION
<b>46800</b>	<b>Other State Revenue</b>					
46851	State Revenue Sharing - TVA	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	
46980	Other State Grants	219,139	32,362	20,362	-	
46981	Safe Schools - ARRA	-	-	-	-	
46990	Other State Revenue	69,819	-	-	-	
	<b>Total Other State Revenue</b>	<b>\$ 338,958</b>	<b>\$ 82,362</b>	<b>\$ 70,362</b>	<b>\$ 50,000</b>	
	<b>Total State of Tennessee</b>	<b>\$ 35,579,084</b>	<b>\$ 38,445,596</b>	<b>\$ 38,432,946</b>	<b>\$ 37,160,444</b>	
<b>47000</b>	<b>Federal Government</b>					
<b>47100</b>	<b>Federal through State</b>					
47143	Special Education - Grants to States -- IDEA	\$ -	\$ 50,000	\$ 50,000	\$ 50,000	Student High-Cost Proceeds
47401	American Rescue Plan Act Grant # 1	507,959	-	-	-	
47590	Other Federal thru State	788,729	482,498	482,498	132,047	Established Coalition \$84,047; MRT \$48,000
47990	Other Direct Federal Revenue	-	444,719	100,851	-	Cops Grants
	<b>Total Federal Through State</b>	<b>\$ 1,296,688</b>	<b>\$ 977,217</b>	<b>\$ 633,349</b>	<b>\$ 182,047</b>	
<b>48000</b>	<b>Other Governments &amp; Citizens Groups</b>					
48100	Other Governments	\$ -	\$ 64,095	\$ 64,095		FY25 Opioid Abatement
48610	Donations - JTW	20,072	15,329	15,329	29,749	Sewanee Art Teacher FY26
	<b>Total Other Governments &amp; Citizens Groups</b>	<b>\$ 20,072</b>	<b>\$ 79,424</b>	<b>\$ 79,424</b>	<b>\$ 29,749</b>	
	<b>Total Estimated Revenues</b>	<b>\$ 55,552,746</b>	<b>\$ 58,763,136</b>	<b>\$ 58,391,892</b>	<b>\$ 56,352,360</b>	
<b>49000</b>	<b>OTHER SOURCES</b>					
49600	Proceeds From Sale of Capital Assets	\$ 10	\$ 4,809	\$ 4,809	\$ -	
49800	Transfers In	-	312,118	312,118	-	
	<b>Total Other Sources</b>	<b>\$ 10</b>	<b>\$ 316,927</b>	<b>\$ 316,927</b>	<b>\$ -</b>	
	<b>Total Estimated Revenue &amp; Other Sources</b>	<b>\$ 55,552,756</b>	<b>\$ 59,080,063</b>	<b>\$ 58,708,819</b>	<b>\$ 56,352,360</b>	
<b>71000</b>	<b>Instruction</b>					
<b>71100</b>	<b>Regular Instruction Program</b>					
116	Teachers	\$ 15,171,390	\$ 15,683,150	\$ 15,500,000	\$ 15,635,970	253.5 Employees: Sat School; Test Coordinator; Differential Pay
117	Career Ladder Program	37,887	46,000	35,000	30,000	School General & Federal Teachers
128	Homebound Teachers	68,430	77,698	77,698	59,566	1 P/T Retiree & Hourly as Needed
163	Educational Assistants - Aides	949,630	1,016,788	975,000	1,224,476	50 Employees
188	Bonus Payments	64,967	68,108	68,102	66,611	Pymt for Difference of Health Ins Premium for employees covered prior to 06/30/14
189	Other Salaries & Wages	51,161	6,000	6,000	-	
195	Substitute Teachers (Certified)	121,833	165,000	142,900	185,000	\$103 per day & daily rate for Long Term Subs
198	Substitute Teachers (Non-Certified)	210,998	350,000	265,000	390,000	\$82.40 per day
	<b>Total Salary Expense</b>	<b>\$ 16,676,296</b>	<b>\$ 17,412,744</b>	<b>\$ 17,069,700</b>	<b>\$ 17,591,623</b>	
201	Social Security	952,268	1,050,596	970,000	1,060,681	6.2% of Gross Salary
204	Pensions	1,126,288	1,185,767	1,090,000	1,184,356	5.77% Certified / 7.99% Hybrid / 8.97% Classified
206	Life Insurance	12,055	12,119	12,118	9,742	Life Insurance \$40.08 per Empl
207	Medical Insurance	2,428,444	2,554,705	2,554,705	2,730,000	Increase 1/1/24 (4 mos/8 mos.)
210	Unemployment Compensation	1,547	20,000	10,000	20,000	Paid as Claimed
212	Employer Medicare	227,982	244,946	240,000	255,079	1.45% of Gross Salary
217	Pensions - Hybrid Stabilization	-	185,218	70,000	72,251	Hybrid Retirement @ 1.01%
	<b>Total Benefit Expense</b>	<b>\$ 4,748,584</b>	<b>\$ 5,253,352</b>	<b>\$ 4,946,823</b>	<b>\$ 5,332,109</b>	
330	Operating Lease Payments	41,000	41,000	41,000	41,000	Schools reimbursed 50% of copier lease
356	Tuition	234,115	330,000	330,000	330,000	Payment to Tullahoma City
399	Other Contracted Services	22,273	36,360	36,360	36,500	AP/Dual; Court Ordered Facilities \$25,000
	<b>Total Contract Expense</b>	<b>\$ 297,388</b>	<b>\$ 407,360</b>	<b>\$ 407,360</b>	<b>\$ 407,500</b>	
429	Instructional Supplies & Materials	289,169	638,131	621,131	324,888	Elem Educ \$41,000; Secondary Educ \$41,088; STREAM \$7,000; Tech \$74,800; Nextel (CTE) \$1,000; BEP Allocations \$125,000; Copy Paper \$35,000
449	Textbooks - Bound	551,272	552,199	552,199	550,000	
471	Software	218,391	201,088	201,088	230,788	
499	Other Supplies & Materials	2,281	59,440	59,440	-	
	<b>Total Supply Expense</b>	<b>\$ 1,061,113</b>	<b>\$ 1,450,858</b>	<b>\$ 1,433,858</b>	<b>\$ 1,105,676</b>	

Franklin County, TN					FY 2025-2026 BUDGET	
General Purpose School Fund # 141						
Fund #141						
Account No.	Account Description	2023-2024 Actual	2024-2025 Amended	2024-2025 Estimated	2025-2026 Proposed	FURTHER EXPLANATION
535	Fee Waiver Allocations	106,528	112,045	112,045	112,045	BEP Allocations
595	TISA - On Behalf Payments	76,130	76,200	76,200	76,200	Offset in Revenues
599	Other Charges	1,160	38,722	32,472	3,064	STEM; Exam Fees; Nextel (CTE) \$9,200
	<b>Total Other Expense</b>	<b>\$ 183,818</b>	<b>\$ 226,967</b>	<b>\$ 220,717</b>	<b>\$ 191,309</b>	
722	Regular Instruction Equipment	302,959	438,060	438,810	334,200	Tech Chromebooks \$325k Nextel (CTE) \$9,200
	<b>Total Capital Expense</b>	<b>\$ 302,959</b>	<b>\$ 438,060</b>	<b>\$ 438,810</b>	<b>\$ 334,200</b>	
	<b>Total Regular Instruction Program</b>	<b>\$ 23,270,158</b>	<b>\$ 25,189,341</b>	<b>\$ 24,517,268</b>	<b>\$ 24,962,417</b>	
<b>71150 Alternative School Program</b>						
116	Teachers	\$ 65,416	\$ 160,848	\$ 160,848	\$ 168,625	2 FT & 1 PT
117	Career Ladder Program	1,000	1,000	1,000	1,000	
163	Educational Assistants - Aides	-	-	-	-	
188	Bonus Payments	844	885	885	934	Pytm for Difference of Health Ins Premium for employees covered prior to 06/30/14
189	Other Salaries & Wages @ Certified	90,146	-	-	-	
178	Other Salaries & Wages @ Support	-	27,587	27,587	29,422	1 Employee
	<b>Total Salary Expense</b>	<b>\$ 157,406</b>	<b>\$ 190,320</b>	<b>\$ 190,320</b>	<b>\$ 199,982</b>	
201	Social Security	6,356	9,670	8,600	12,399	6.2% of Gross Salary (less \$750)
204	Pensions	7,793	11,682	10,500	10,749	5.77% Legacy/ 7.99% Hybrid / 8.97% Classified
206	Life Insurance	110	160	125	121	Life Insurance \$40.08 per Empl
207	Medical Insurance	25,556	34,000	32,200	34,000	Increase 1/1/24 (4 mos/8 mos.)
212	Employer Medicare	2,007	2,554	2,554	2,900	1.45% of Gross Salary
	<b>Total Benefit Expense</b>	<b>\$ 41,822</b>	<b>\$ 58,066</b>	<b>\$ 53,979</b>	<b>\$ 60,169</b>	
330	Operating Lease Payments (Copier)	697	1,000	1,000	1,000	Copier Lease
	<b>Total Contract Expense</b>	<b>\$ 697</b>	<b>\$ 1,000</b>	<b>\$ 1,000</b>	<b>\$ 1,000</b>	
429	Instructional Supplies & Materials	591	600	600	600	BEP Allocation
499	Other Supplies & Materials	300	300	300	300	Alternative School Supplies
	<b>Total Supply Expense</b>	<b>\$ 891</b>	<b>\$ 900</b>	<b>\$ 900</b>	<b>\$ 900</b>	
599	Other Charges	-	50	50	50	
	<b>Total Other Expense</b>	<b>\$ -</b>	<b>\$ 50</b>	<b>\$ 50</b>	<b>\$ 50</b>	
	<b>Total Alternative School Program</b>	<b>\$ 200,816</b>	<b>\$ 250,336</b>	<b>\$ 246,249</b>	<b>\$ 262,101</b>	
<b>71200 Special Education Program</b>						
116	Teachers	\$ 1,586,233	\$ 1,867,558	\$ 1,850,000	\$ 1,958,654	32 F/T Employees
117	Career Ladder Program	4,416	3,000	3,000	3,000	
128	Homebound Teachers	47,232	59,122	59,122	58,804	1 P/T Retiree & Hourly as Needed
163	Educational Assistants - Aides	852,943	920,464	850,000	926,731	41 Employees
171	Speech Pathologist	470,309	515,775	520,000	561,619	9 Employees
188	Bonus Payments	8,668	8,500	8,300	8,500	Pytm for Difference of Health Ins Premium for employees covered prior to 06/30/14
195	Substitute Teachers (certified)	14,330	-	-	-	Moved to GP 71100 FY25
198	Substitute Teachers (non-certified)	27,420	-	-	-	Moved to GP 71100 FY25
	<b>Total Salary Expense</b>	<b>\$ 3,011,551</b>	<b>\$ 3,374,419</b>	<b>\$ 3,290,422</b>	<b>\$ 3,517,308</b>	
201	Social Security	170,946	186,911	181,000	218,073	6.2% of Gross Salary
204	Pensions	200,630	212,808	210,000	261,929	5.77% Legacy/ 7.99% Hybrid / 8.97% Classified
206	Life Insurance	2,943	3,367	3,100	3,206	Life Insurance \$40.08 per Empl
207	Medical Insurance	486,318	579,468	579,468	615,000	Increase January (4 mos/8 mos.)
210	Unemployment Compensation	-	10,000	3,000	10,000	As Needed
212	Employer Medicare	41,430	50,729	45,000	51,001	1.45% of Gross Salary
217	Pensions - Hybrid Stabilization	-	19,899	11,000	11,067	Hybrid Retirement @ 1.01%
	<b>Total Benefit Expense</b>	<b>\$ 902,267</b>	<b>\$ 1,063,182</b>	<b>\$ 1,032,568</b>	<b>\$ 1,170,276</b>	
399	Other Contracted Services	32,708	35,000	35,000	500	Contract for Vision Services
	<b>Total Contract Expense</b>	<b>\$ 32,708</b>	<b>\$ 35,000</b>	<b>\$ 35,000</b>	<b>\$ 500</b>	
429	Instructional Supplies & Materials	46,313	24,000	24,000	24,000	SRA (Reading RTI) iSpire, Skills Streaming, SLP intervention
499	Other Supplies & Materials	2,499	2,500	2,500	2,500	
	<b>Total Supply Expense</b>	<b>\$ 48,812</b>	<b>\$ 26,500</b>	<b>\$ 26,500</b>	<b>\$ 26,500</b>	
725	Special Education Equipment	1,500	1,500	1,500	3,000	
	<b>Total Capital Expense</b>	<b>\$ 1,500</b>	<b>\$ 1,500</b>	<b>\$ 1,500</b>	<b>\$ 3,000</b>	
	<b>Total Special Education Program</b>	<b>\$ 3,996,838</b>	<b>\$ 4,500,600</b>	<b>\$ 4,385,990</b>	<b>\$ 4,717,584</b>	

Franklin County, TN					FY 2025-2026 BUDGET	
General Purpose School Fund # 141						
Fund #141						
Account	Account Description	2023-2024	2024-2025	2024-2025	2025-2026	FURTHER EXPLANATION
No.		Actual	Amended	Estimated	Proposed	
<b>71300 Career &amp; Technical Education Program</b>						
116	Teachers	\$ 1,401,342	\$ 1,641,406	\$ 1,400,000	\$ 1,361,212	23 Employees 1-50% ISM grant
188	Bonus Payments	6,370	8,287	6,750	6,895	Pymt for Difference of Health Ins Premium for employees covered prior to 06/30/14
189	Other Salaries & Wages	58,237	82,716	50,000	62,451	1 Employee ISM Grant 50%
195	Substitute Teachers (certified)	2,050	-	-	-	Moved to GP 71100 FY25
198	Substitute Teachers (non-certified)	19,440	-	-	-	Moved to GP 71100 FY25
	<b>Total Salary Expense</b>	<b>\$ 1,487,439</b>	<b>\$ 1,732,409</b>	<b>\$ 1,456,750</b>	<b>\$ 1,430,558</b>	
201	Social Security	87,311	107,247	85,000	88,695	6.2% of Gross Salary
204	Pensions	100,527	120,271	95,000	98,257	5.77% Legacy/ 7.99% Hybrid / 8.97% Classified
206	Life Insurance	1,065	1,263	1,065	1,002	Life Insurance \$40.08 per Empl
207	Medical Insurance	213,353	242,246	215,000	223,000	Increase January (4 mos/8 mos.)
212	Employer Medicare	20,507	24,955	20,000	20,743	1.45% of Gross Salary
217	Pensions - Hybrid Stabilization	-	24,096	5,600	7,078	Hybrid Retirement @ 1.01%
	<b>Total Benefit Expense</b>	<b>\$ 422,763</b>	<b>\$ 520,078</b>	<b>\$ 421,665</b>	<b>\$ 438,775</b>	
399	Other Contracted Services	2,690	7,625	7,625	4,925	WBL Drug Test/TB skin test
	<b>Total Contract Expense</b>	<b>\$ 2,690</b>	<b>\$ 7,625</b>	<b>\$ 7,625</b>	<b>\$ 4,925</b>	
429	Instructional Supplies & Materials	47,006	75,819	75,819	20,000	Voc Teacher Request
499	Other Supplies & Materials	9,274	15,696	15,696	6,000	Other Supplies
	<b>Total Supply Expense</b>	<b>\$ 56,280</b>	<b>\$ 91,515</b>	<b>\$ 91,515</b>	<b>\$ 26,000</b>	
599	Other Charges	18,563	422,846	422,846	16,498	Business Expo & Manufacturing Roundtable ISM Fuel
	<b>Total Other Expense</b>	<b>\$ 18,563</b>	<b>\$ 422,846</b>	<b>\$ 422,846</b>	<b>\$ 16,498</b>	
730	Vocational Instruction Equipment	685,394	216,016	216,016	20,000	(Welding, STEM)
	<b>Total Capital Expense</b>	<b>\$ 685,394</b>	<b>\$ 216,016</b>	<b>\$ 216,016</b>	<b>\$ 20,000</b>	
	<b>Total Vocational Education Program</b>	<b>\$ 2,673,129</b>	<b>\$ 2,990,489</b>	<b>\$ 2,616,417</b>	<b>\$ 1,936,756</b>	
<b>71400 Student Body Education Program</b>						
189	Other Salaries & Wages	\$ 433,742	\$ 430,890	\$ 430,890	\$ 485,663	Elem BB Workers ; Athletic Directors; Coaches Supplements; Payments from Schools
	<b>Total Salary Expense</b>	<b>\$ 433,742</b>	<b>\$ 430,890</b>	<b>\$ 430,890</b>	<b>\$ 485,663</b>	
201	Social Security	26,603	26,709	26,709	30,111	6.2% of Gross Salary
204	Pensions	21,114	30,153	30,153	23,000	5.77% Legacy/ 7.99% Hybrid / 8.97% Classified
212	Employer Medicare	6,377	6,247	6,247	7,042	1.45% of Gross Salary
217	Pensions - Hybrid Stabilization	-	1,529	1,529	2,300	Hybrid Retirement @ 1.01%
	<b>Total Benefit Expense</b>	<b>\$ 54,094</b>	<b>\$ 64,638</b>	<b>\$ 64,638</b>	<b>\$ 62,453</b>	
399	Other Contracted Services	73,983	229,130	241,130	226,130	Athletic Trainers & Controlled Substance Education ; Elem BB officials , Gym Floors Maintenance ; Paint Machine; Bleacher Insp
	<b>Total Contract Expense</b>	<b>\$ 73,983</b>	<b>\$ 229,130</b>	<b>\$ 241,130</b>	<b>\$ 226,130</b>	
499	Other Supplies & Materials	2,998	20,500	20,500	20,500	Athletic Needs; Elem BB; Field Paint
	<b>Total Supply Expense</b>	<b>\$ 2,998</b>	<b>\$ 20,500</b>	<b>\$ 20,500</b>	<b>\$ 20,500</b>	
599	Other Charges	29,479	89,612	77,612	35,417	Field Maint; Elem BB Profit Division
	<b>Total Other Expense</b>	<b>\$ 29,479</b>	<b>\$ 89,612</b>	<b>\$ 77,612</b>	<b>\$ 35,417</b>	
790	Other Equipment	14,279	21,000	21,000	21,000	Athletic Equipment needs
	<b>Total Capital Expense</b>	<b>\$ 14,279</b>	<b>\$ 21,000</b>	<b>\$ 21,000</b>	<b>\$ 21,000</b>	
	<b>Total Student Body Education Program</b>	<b>\$ 608,575</b>	<b>\$ 855,770</b>	<b>\$ 855,770</b>	<b>\$ 851,163</b>	
	<b>Total Instruction</b>	<b>\$ 30,749,516</b>	<b>\$ 33,786,537</b>	<b>\$ 32,621,695</b>	<b>\$ 32,730,020</b>	
<b>72000 Support Service</b>						
<b>72110 Attendance</b>						
162	Clerical Personnel	\$ 94,868	\$ 99,399	\$ 99,000	\$ 106,493	4 Attendance Assistants
188	Bonus Payments	841	900	815	934	Pymt for Difference of Health Ins Premium for employees covered prior to 06/30/14
189	Other Salaries & Wages	56,360	61,589	60,000	65,611	1 Student Info Specialist
	<b>Total Salary Expense</b>	<b>\$ 152,069</b>	<b>\$ 161,888</b>	<b>\$ 159,815</b>	<b>\$ 173,038</b>	
201	Social Security	9,151	10,037	9,500	10,728	6.2% of Gross Salary
204	Pensions	10,883	12,126	11,900	15,522	5.77% Legacy/ 7.99% Hybrid / 8.97% Classified
206	Life Insurance	180	200	185	200	Life Insurance \$40.08 per Empl
207	Medical Insurance	32,919	39,310	39,300	42,410	Increase January (4 mos/8 mos.)
212	Employer Medicare	2,140	2,348	2,250	2,509	1.45% of Gross Salary
	<b>Total Benefit Expense</b>	<b>\$ 55,273</b>	<b>\$ 64,021</b>	<b>\$ 63,135</b>	<b>\$ 71,369</b>	
355	Travel	1,486	550	1,250	1,500	
	<b>Total Contract Expense</b>	<b>\$ 1,486</b>	<b>\$ 550</b>	<b>\$ 1,250</b>	<b>\$ 1,500</b>	
471	Software	26,921	30,000	30,000	38,000	Skyward - Students
499	Other Supplies & Materials	-	900	200	200	
	<b>Total Supply Expense</b>	<b>\$ 26,921</b>	<b>\$ 30,900</b>	<b>\$ 30,200</b>	<b>\$ 38,200</b>	

Franklin County, TN					FY 2025-2026 BUDGET	
General Purpose School Fund # 141						
Fund #141						
Account No.	Account Description	2023-2024 Actual	2024-2025 Amended	2024-2025 Estimated	2025-2026 Proposed	FURTHER EXPLANATION
524	In-Service Staff Development	500	500	500	500	
	<b>Total Other Expense</b>	<b>\$ 500</b>	<b>\$ 500</b>	<b>\$ 500</b>	<b>\$ 500</b>	
	<b>Total Attendance</b>	<b>\$ 236,249</b>	<b>\$ 257,859</b>	<b>\$ 254,900</b>	<b>\$ 284,608</b>	
<b>72120 Health Services</b>						
105	Supervisor/Director	\$ 78,499	\$ 85,822	\$ 85,822	\$ 90,132	1 - CSH Supervisor
131	Medical Personnel	413,855	441,645	435,000	488,537	11 School Nurses & Summer School
188	Bonus Payments	701	880	880	934	Pymt for Difference of Health Ins Premium for employees covered prior to 06/30/14
189	Other Salaries & Wages	6,571	6,785	-	-	
195	Certified Substitutes	6,500	-	-	-	Moved to GP 71100 FY25
	<b>Total Salary Expense</b>	<b>\$ 506,126</b>	<b>\$ 535,131</b>	<b>\$ 521,702</b>	<b>\$ 579,603</b>	
201	Social Security	29,402	33,178	30,000	35,935	6.2% of Gross Salary
204	Pensions	35,787	40,081	37,000	45,419	5.77% Legacy/ 7.99% Hybrid / 8.97% Classified
206	Life Insurance	451	481	481	481	Life Insurance \$40.08 per Empl
207	Medical Insurance	74,641	81,300	75,000	78,000	Increase January (4 mos/8 mos.)
212	Employer Medicare	6,876	7,759	7,500	8,404	1.45% of Gross Salary
217	Pensions - Hybrid Stabilization	-	4,500	3,000	3,769	Hybrid Retirement @ 1.01%
	<b>Total Benefit Expense</b>	<b>\$ 147,157</b>	<b>\$ 167,300</b>	<b>\$ 152,981</b>	<b>\$ 172,009</b>	
355	Travel	428	807	800	1,650	\$150 Nurses Travel; CSH \$1,500
	<b>Total Contract Expense</b>	<b>\$ 428</b>	<b>\$ 807</b>	<b>\$ 800</b>	<b>\$ 1,650</b>	
499	Other Supplies & Materials	11,738	20,031	20,031	16,000	Supplies for nurses- CSH
	<b>Total Supply Expense</b>	<b>\$ 11,738</b>	<b>\$ 20,031</b>	<b>\$ 20,031</b>	<b>\$ 16,000</b>	
524	In-Service Staff Development	2,651	3,264	3,200	4,000	CPR & Nurses training
599	Other Charges	90	742	725	1,000	CSH
	<b>Total Other Expense</b>	<b>\$ 2,741</b>	<b>\$ 4,006</b>	<b>\$ 3,925</b>	<b>\$ 5,000</b>	
	<b>Total Health Services</b>	<b>\$ 668,190</b>	<b>\$ 727,275</b>	<b>\$ 699,439</b>	<b>\$ 774,261</b>	
<b>72130 Other Student Support</b>						
117	Career Ladder Program	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000	2 Employees
123	Guidance Personnel	738,320	691,155	620,000	884,184	13 Counselor 1 Advocate
161	Secretary(ies)	92,688	92,620	85,000	94,292	3 Employees
170	School Resource Officer	13,872	-	-	-	Summer School FY24
188	Bonus Payments	2,700	2,705	2,705	2,856	Pymt for Difference of Health Ins Premium for employees covered prior to 06/30/14
189	Other Salaries & Wages (Safety Coordinator)	182,521	278,398	278,398	155,818	2 Student Advocates
	<b>Total Salary Expense</b>	<b>\$ 1,032,101</b>	<b>\$ 1,066,878</b>	<b>\$ 988,103</b>	<b>\$ 1,139,150</b>	
201	Social Security	60,770	66,146	60,000	70,627	6.2% of Gross Salary
204	Pensions	71,270	74,681	65,000	85,902	5.77% Legacy/ 7.99% Hybrid / 8.97% Classified
206	Life Insurance	718	842	725	767	Life Insurance \$40.08 per Empl
207	Medical Insurance	125,706	145,000	145,000	150,500	Increase January (4 mos/8 mos.)
212	Employer Medicare	14,212	15,470	14,000	16,518	1.45% of Gross Salary
217	Pensions - Hybrid Stabilization	-	8,000	3,600	5,400	Hybrid Retirement @ 1.01%
	<b>Total Benefit Expense</b>	<b>\$ 272,676</b>	<b>\$ 310,139</b>	<b>\$ 288,325</b>	<b>\$ 329,714</b>	
309	Contracts with Government Agencies	37,000	37,000	37,000	37,000	SRO Training /phone/extra positions
322	Evaluation & Testing	8,156	-	-	-	
355	Travel	-	1,000	100	1,000	Safety & Facilities
399	Other Contracted Services	15,647	1,425	100	-	
	<b>Total Contract Expense</b>	<b>\$ 60,803</b>	<b>\$ 39,425</b>	<b>\$ 37,200</b>	<b>\$ 38,000</b>	
499	Other Supplies & Materials	-	1,000	100	1,000	Safety & Facilities
	<b>Total Supply Expense</b>	<b>\$ -</b>	<b>\$ 1,000</b>	<b>\$ 100</b>	<b>\$ 1,000</b>	
524	In-Service Staff Development	-	1,500	100	1,500	Safety & Facilities
599	Other Charges	16,284	20,000	17,000	20,000	Raptor/K9
	<b>Total Other Expense</b>	<b>\$ 16,284</b>	<b>\$ 21,500</b>	<b>\$ 17,100</b>	<b>\$ 21,500</b>	
790	Other Equipment	61,509	-	-	-	P/Y Safety Grant
	<b>Total Capital Expense</b>	<b>\$ 61,509</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	
	<b>Total Other Student Support</b>	<b>\$ 1,443,373</b>	<b>\$ 1,438,942</b>	<b>\$ 1,330,828</b>	<b>\$ 1,529,363</b>	

Franklin County, TN					FY 2025-2026 BUDGET	
General Purpose School Fund # 141						
Fund #141						
Account	Account Description	2023-2024	2024-2025	2024-2025	2025-2026	FURTHER EXPLANATION
No.		Actual	Amended	Estimated	Proposed	
<b>72210 Regular Instruction Program</b>						
105	Supervisor/Director	\$ 208,582	\$ 239,553	\$ 202,000	\$ 198,871	2.10 Employees
117	Career Ladder Program	5,000	5,000	5,000	3,000	3 Employees
129	Librarians	701,096	731,452	731,452	763,110	11 Employees
162	Clerical Personnel	46,966	85,075	85,000	120,791	2.5 Employees
163	Educational Assistants (Library)	21,089	22,874	22,874	23,486	1 Employee
188	Bonus Payments	7,441	7,200	7,200	7,200	Pymt for Difference of Health Ins Premium for employees covered prior to 06/30/14
189	Other Salaries & Wages @ Certified	-	-	-	12,350	0.2 Public Relations
189	Other Salaries & Wages	87,893	46,144	46,144	47,760	1 Interventionist
189	Other Salaries & Wages	-	23,366	34,093	34,093	Summer School
195	Substitute Teachers (Certified)	750	-	-	-	Moved to GP 71100 FY25
198	Substitute Teachers (Non-Certified)	2,000	-	-	-	Moved to GP 71100 FY25
<b>Total Salary Expense</b>		<b>\$ 1,080,817</b>	<b>\$ 1,160,664</b>	<b>\$ 1,133,763</b>	<b>\$ 1,210,661</b>	
201	Social Security	61,353	71,744	67,000	75,061	6.2% of Gross Salary of Gross Salary
204	Pensions	74,154	79,785	79,785	83,285	5.77% Legacy/ 7.99% Hybrid / 8.97% Classified
206	Life Insurance	612	683	672	689	Life Insurance \$40.08 per Empl
207	Medical Insurance	132,519	162,000	155,000	164,300	Increase January (4 mos/8 mos.)
212	Employer Medicare	14,636	16,779	16,000	17,555	1.45% of Gross Salary
217	Pensions - Hybrid Stabilization	-	2,617	2,617	2,572	Hybrid Retirement @ 1.01%
<b>Total Benefit Expense</b>		<b>\$ 283,274</b>	<b>\$ 333,608</b>	<b>\$ 321,074</b>	<b>\$ 343,463</b>	
320	Dues & Memberships	1,490	1,550	300	-	
355	Travel	9,859	7,700	7,500	8,500	Secondary; Elem Ed to include PreK & ELL, STEM ;Sup Proj
399	Other Contracted Services	-	100	100	3,000	Interpreting Services
<b>Total Contract Expense</b>		<b>\$ 11,349</b>	<b>\$ 9,350</b>	<b>\$ 7,900</b>	<b>\$ 11,500</b>	
499	Other Supplies & Materials	587	3,070	2,000	2,550	Textbooks; Secondary
<b>Total Supply Expense</b>		<b>\$ 587</b>	<b>\$ 3,070</b>	<b>\$ 2,000</b>	<b>\$ 2,550</b>	
524	In-Service Staff Development	35,503	56,375	42,000	38,575	In-service training for all grade levels and supervisors; Elementary ; Secondary; PreK; STEM; CI's Diff & Study Council; Sup Proj
599	Other Charges	3,653	17,076	5,076	26,250	STEM; Director Projects; Public Relations
<b>Total Other Expense</b>		<b>\$ 39,156</b>	<b>\$ 73,451</b>	<b>\$ 47,076</b>	<b>\$ 64,825</b>	
790	Other Equipment	30,228	37,000	33,000	15,000	Band Instruments
<b>Total Capital Expense</b>		<b>\$ 30,228</b>	<b>\$ 37,000</b>	<b>\$ 33,000</b>	<b>\$ 15,000</b>	
<b>Total Regular Instruction Program</b>		<b>\$ 1,445,411</b>	<b>\$ 1,617,143</b>	<b>\$ 1,544,813</b>	<b>\$ 1,647,998</b>	
<b>72220 Special Education Program</b>						
105	Supervisor/Director	\$ 112,484	\$ 133,902	\$ 133,902	\$ 139,806	1 Employee
124	Psychological Personnel	75,909	214,271	200,000	242,482	3 Employee
131	Medical Personnel	145,006	111,831	111,831	116,528	1 OT; 1 Sped Nurse; Plus \$10,000 for O/T riding bus
162	Clerical Personnel	46,662	91,825	90,000	78,610	2 Employee
188	Bonus Payments	1,081	1,170	880	934	Pymt for Difference of Health Ins Premium for employees covered prior to 06/30/14
189	Other Salaries & Wages @ Certified	69,511	72,126	70,000	-	Psy Examiner not in FY26
189	Other Salaries & Wages @ Certified Summer Schl	-	94,392	94,392	94,392	Summer School
<b>Total Salary Expense</b>		<b>\$ 450,653</b>	<b>\$ 719,517</b>	<b>\$ 701,005</b>	<b>\$ 672,752</b>	
201	Social Security	26,480	45,256	40,000	41,711	6.2% of Gross Salary of Gross Salary
204	Pensions	31,393	50,641	40,000	52,165	5.77% Legacy/ 7.99% Hybrid / 8.97% Classified
206	Life Insurance	284	348	284	321	Life Insurance \$40.08 per Empl
207	Medical Insurance	65,449	77,500	60,000	60,000	Increase January (4 mos/8 mos.)
212	Employer Medicare	6,193	10,586	8,000	9,755	1.45% of Gross Salary
217	Pensions - Hybrid Stabilization	-	4,300	3,000	3,992	Hybrid Retirement @ 1.01%
<b>Total Benefit Expense</b>		<b>\$ 129,799</b>	<b>\$ 188,631</b>	<b>\$ 151,284</b>	<b>\$ 167,943</b>	
312	Contracts w/Private Agencies	29,172	48,472	48,472	48,472	
336	Maintenance & Repair Services - Equipment	852	2,000	2,000	2,000	Telemetrics & Tech ER
355	Travel	10,672	12,000	12,000	15,000	Includes homebound
399	Other Contracted Services	93,996	256,081	256,081	316,081	Assessment Contracting ; PT Evals ; OT Evals; Mobility Orientation; Contracted Speech/visual
<b>Total Contract Expense</b>		<b>\$ 134,692</b>	<b>\$ 318,553</b>	<b>\$ 318,553</b>	<b>\$ 381,553</b>	
499	Other Supplies & Materials	17,145	12,000	12,000	9,000	Supplies for Medically Fragile Students
<b>Total Supply Expense</b>		<b>\$ 17,145</b>	<b>\$ 12,000</b>	<b>\$ 12,000</b>	<b>\$ 9,000</b>	
524	In-Service Staff Development	11,613	11,000	11,000	11,000	Sp Ed Employees Training
599	Other Charges	9,125	3,500	3,500	3,500	Dues, RBT Assessment/licensure fee; bus fee
<b>Total Other Expense</b>		<b>\$ 20,738</b>	<b>\$ 14,500</b>	<b>\$ 14,500</b>	<b>\$ 14,500</b>	
790	Other Equipment	4,792	-	-	-	
<b>Total Capital Expense</b>		<b>\$ 4,792</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	
<b>Total Special Education Program</b>		<b>\$ 757,819</b>	<b>\$ 1,253,201</b>	<b>\$ 1,197,342</b>	<b>\$ 1,245,748</b>	

Franklin County, TN					FY 2025-2026 BUDGET	
General Purpose School Fund # 141						
Fund #141						
Account	Account Description	2023-2024	2024-2025	2024-2025	2025-2026	FURTHER EXPLANATION
No.		Actual	Amended	Estimated	Proposed	
<b>72230</b>	<b>Vocational Education Program</b>					
105	Supervisor/Director	\$ 75,459	\$ 78,058	\$ 78,058	\$ 81,681	1 Supervisor
161	Secretary(ies)	46,515	24,283	24,200	30,600	1 Employee (1/2 salary)
188	Bonus Payments	1,684	1,690	1,690	1,790	Pymt for Difference of Health Ins Premium for employees covered prior to 06/30/14
189	Other Salaries & Wages (Bus Driver)	4,630	9,950	5,000	6,950	Bus Drivers
	<b>Total Salary Expense</b>	<b>\$ 128,288</b>	<b>\$ 113,982</b>	<b>\$ 108,948</b>	<b>\$ 121,020</b>	
201	Social Security	7,599	7,074	6,500	7,503	6.2% of Gross Salary of Gross Salary
204	Pensions	8,854	8,593	7,000	7,557	5.77% Legacy/ 7.99% Hybrid / 8.97% Classified
206	Life Insurance	80	60	60	60	Life Insurance \$40.08 per Empl
207	Medical Insurance	17,618	15,409	14,750	15,750	Increase January (4 mos/8 mos.)
212	Employer Medicare	1,777	1,654	1,500	1,755	1.45% of Gross Salary
	<b>Total Benefit Expense</b>	<b>\$ 35,928</b>	<b>\$ 32,790</b>	<b>\$ 29,810</b>	<b>\$ 32,626</b>	
355	Travel	348	1,415	1,415	750	Fuel/Bus Drivers for tours to FCHS
399	Other Contracted Services	5,682	4,042	4,042	5,000	Student nurse/Nissan Skin Drug tests
	<b>Total Contract Expense</b>	<b>\$ 6,030</b>	<b>\$ 5,457</b>	<b>\$ 5,457</b>	<b>\$ 5,750</b>	
499	Other Supplies & Materials	-	-	-	-	
	<b>Total Supply Expense</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	
524	In-Service Staff Development	3,949	6,258	6,258	5,500	Inservice
599	Other Charges	1,300	3,667	3,667	650	
	<b>Total Other Expense</b>	<b>\$ 5,249</b>	<b>\$ 9,925</b>	<b>\$ 9,925</b>	<b>\$ 6,150</b>	
	<b>Total Vocational Education</b>	<b>\$ 175,495</b>	<b>\$ 162,154</b>	<b>\$ 154,140</b>	<b>\$ 165,546</b>	
<b>72250</b>	<b>Technology Department</b>					
105	Supervisor/Director	\$ 97,121	\$ 101,527	\$ 101,527	\$ 106,626	1 Supervisor
188	Bonus Payment	2,884	3,000	3,000	3,120	Pymt for Difference of Health Ins Premium for employees covered prior to 06/30/14
189	Other Salaries & Wages	322,363	304,343	304,000	378,241	6 Tech Employees
	<b>Total Salary Expense</b>	<b>\$ 422,368</b>	<b>\$ 408,870</b>	<b>\$ 408,527</b>	<b>\$ 487,987</b>	
201	Social Security	23,533	24,450	23,500	30,255	6.2% of Gross Salary of Gross Salary
204	Pensions	29,887	34,369	30,000	40,360	5.77% Legacy/ 7.99% Hybrid / 8.97% Classified
206	Life Insurance	292	321	281	281	Life Insurance \$40.08 per Empl
207	Medical Insurance	59,677	64,000	60,000	62,000	Increase January (4 mos/8 mos.)
212	Employer Medicare	5,504	5,654	5,500	7,076	1.45% of Gross Salary
	<b>Total Benefit Expense</b>	<b>\$ 118,893</b>	<b>\$ 128,794</b>	<b>\$ 119,281</b>	<b>\$ 139,972</b>	
320	Dues & Memberships	275	300	300	150	TETA, ISTE
330	Operating Lease Payments (Copiers)	3,339	4,500	4,500	4,500	Copier Leases
350	Internet Connectivity	99,777	87,042	87,042	110,942	
355	Travel	3,467	5,000	5,000	5,000	
399	Other Contracted Services	192,050	331,944	331,944	238,000	E-rate consulting, Dex Printing, District Landline Phones, Networking, Backup Recovery, Fiber Installs & Upgrades, Security Support
	<b>Total Contract Expense</b>	<b>\$ 298,908</b>	<b>\$ 428,786</b>	<b>\$ 428,786</b>	<b>\$ 358,592</b>	
470	Cabling	-	6,800	6,800	20,000	
471	Software	45,685	47,007	47,007	45,957	District wide software
499	Other Supplies & Materials	28,785	39,350	39,350	40,000	Tech Supplies
	<b>Total Supply Expense</b>	<b>\$ 74,470</b>	<b>\$ 93,157</b>	<b>\$ 93,157</b>	<b>\$ 105,957</b>	
524	In-Service Staff Development	13,553	15,000	15,000	15,000	Technology Personnel Training/Certification
599	Other Charges	500	1,100	1,100	1,500	Misc charges
	<b>Total Other Expense</b>	<b>\$ 14,053</b>	<b>\$ 16,100</b>	<b>\$ 16,100</b>	<b>\$ 16,500</b>	
790	Other Equipment	250,351	204,752	200,000	114,500	Erate project; servers; switches; non inst supplies
	<b>Total Capital Expense</b>	<b>\$ 250,351</b>	<b>\$ 204,752</b>	<b>\$ 200,000</b>	<b>\$ 114,500</b>	
	<b>Total Technology Department</b>	<b>\$ 1,179,043</b>	<b>\$ 1,280,459</b>	<b>\$ 1,265,851</b>	<b>\$ 1,223,508</b>	
<b>72290</b>	<b>Other Programs</b>					
116	Teachers	\$ 41,741	\$ -	\$ -	\$ -	Jobs for TN Graduates Grant-Ended FY24
	<b>Total Salary Expense</b>	<b>\$ 41,741</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	
201	Social Security	2,572	-	-	-	6.2% of Gross Salary of Gross Salary
204	Pensions	2,901	-	-	-	5.77% Legacy/ 7.99% Hybrid / 8.97% Classified
206	Life Insurance	20	-	-	-	Life Insurance \$40.08 per Employee
207	Medical Insurance	3,736	-	-	-	Increase 1/1/24 (4 mos/8 mos.)
212	Employer Medicare Liability	601	-	-	-	1.45% of Gross Salary
215	On-Behalf Payments For Opeb	142,497	210,000	210,000	210,000	OPED payment-per audit
	<b>Total Benefit Expense</b>	<b>\$ 152,327</b>	<b>\$ 210,000</b>	<b>\$ 210,000</b>	<b>\$ 210,000</b>	
	<b>Total Other Programs</b>	<b>\$ 194,068</b>	<b>\$ 210,000</b>	<b>\$ 210,000</b>	<b>\$ 210,000</b>	

Franklin County, TN					FY 2025-2026 BUDGET	
General Purpose School Fund # 141						
Fund #141						
Account	Account Description	2023-2024	2024-2025	2024-2025	2025-2026	FURTHER EXPLANATION
No.		Actual	Amended	Estimated	Proposed	
<b>72310</b>	<b>Board of Education</b>					
118	Secretary to the Board	\$ 600	\$ 1,000	\$ 600	\$ 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
	<b>Total Salary Expense</b>	<b>\$ 31,800</b>	<b>\$ 32,200</b>	<b>\$ 31,800</b>	<b>\$ 32,200</b>	
201	Social Security	1,246	1,996	1,250	1,996	6.2% of Gross Salary of Gross Salary
204	Pensions	43	80	45	90	5.77% Legacy/ 7.99% Hybrid / 8.97% Classified
212	Employer Medicare	461	467	465	467	1.45% of Gross Salary
299	Other Fringe Benefits	93,378	115,000	105,350	120,000	Post Retirement Insurance Payments
	<b>Total Benefit Expense</b>	<b>\$ 95,128</b>	<b>\$ 117,543</b>	<b>\$ 107,110</b>	<b>\$ 122,553</b>	
305	Audit Services	20,860	22,000	21,905	23,000	School's Activity Funds & Cafeteria Plate Counts
307	Communications	-	-	-	30,000	District phone lines
320	Dues & Memberships	13,776	15,000	15,000	16,000	Tn School Systems for Equity, LRP Publications, National Student Clearinghouse, ASCD, ACTE, International Literacy, Education Week subscription, Assoc Middle Level Educ, Learning Forward, Advance Ed
330	Operating Lease Payments	-	-	-	25,500	District Copier Lease
331	Legal Services	23,605	87,000	87,000	60,000	Advertising; Attorney's Fees
348	Postal Charges	-	-	-	1,200	District Postage
399	Other Contracted Services	14,281	20,000	20,000	52,100	TSBA, School Insite, Messenger & Diligent Corp (BoardDocs)
	<b>Total Contract Expense</b>	<b>\$ 72,522</b>	<b>\$ 144,000</b>	<b>\$ 143,905</b>	<b>\$ 207,800</b>	
435	Office Supplies	-	-	-	5,000	District Office Supplies
499	Other Supplies & Materials	-	750	750	750	Supplies
	<b>Total Supply Expense</b>	<b>\$ -</b>	<b>\$ 750</b>	<b>\$ 750</b>	<b>\$ 5,750</b>	
506	Liability Insurance	144,344	178,923	178,923	205,762	
510	Trustee's Commission	350,206	400,000	400,000	400,000	
513	Workman's Compensation Insurance	479,429	403,815	373,484	416,238	
524	In-Service Staff Development	20,094	34,500	34,500	36,500	
533	Criminal Investigation of Applicants - TBI	15,158	38,000	38,000	-	Fingerprinting
599	Other Charges	9,017	10,000	10,000	16,000	Advertising, misc. charges; MVR Reports
	<b>Total Other Expense</b>	<b>\$ 1,018,248</b>	<b>\$ 1,065,238</b>	<b>\$ 1,034,907</b>	<b>\$ 1,074,500</b>	
	<b>Total Board of Education</b>	<b>\$ 1,217,698</b>	<b>\$ 1,359,732</b>	<b>\$ 1,318,472</b>	<b>\$ 1,442,803</b>	
<b>72320</b>	<b>Director of Schools</b>					
101	County Official/Administrative Officer	\$ 150,000	\$ 154,500	\$ 154,500	\$ 159,908	1 Director
106	Deputy	5,494	5,500	5,500	5,500	1 Deputy Director
161	Secretary(ies)	54,060	56,982	55,640	61,199	1 Admin Assistant
162	Clerical Personnel	36,547	38,712	37,913	41,196	1 Receptionist
188	Bonus Payments	841	900	810	934	Pygmt for Difference of Health Ins Premium for employees covered prior to 06/30/14
189	Other Salaries & Wages	3,173	1,000	-	1,000	CEO Supplement-State
	<b>Total Salary Expense</b>	<b>\$ 250,115</b>	<b>\$ 257,593</b>	<b>\$ 254,363</b>	<b>\$ 269,737</b>	
201	Social Security	14,778	15,971	15,000	16,724	6.2% of Gross Salary of Gross Salary
204	Pensions	17,400	17,854	17,500	18,992	5.77% Legacy/ 7.99% Hybrid / 8.97% Classified
206	Life Insurance	109	120	109	120	Life Insurance \$40.08 per Empl
207	Medical Insurance	14,356	23,993	18,500	32,000	Increase January (6 mos/6 mos.)
212	Employer Medicare	3,481	3,735	3,721	3,911	1.45% of Gross Salary
217	Pension - Hybrid Stabilization	-	60	60	56	Hybrid Retirement @ 1.01%
	<b>Total Benefit Expense</b>	<b>\$ 50,124</b>	<b>\$ 61,733</b>	<b>\$ 54,890</b>	<b>\$ 71,803</b>	
307	Communication	19,346	35,000	22,000	-	
320	Dues & Memberships	3,529	4,245	3,700	3,700	
330	Operating Lease Payments (Copiers)	11,416	25,500	17,000	-	
348	Postal Charges	1,000	1,000	250	-	
355	Travel	2,516	4,000	4,000	4,000	
399	Other Contracted Services	9,985	37,000	23,000	-	
	<b>Total Contract Expense</b>	<b>\$ 47,792</b>	<b>\$ 106,745</b>	<b>\$ 69,950</b>	<b>\$ 7,700</b>	
435	Office Supplies	4,653	17,500	10,000	3,500	Office supplies
499	Other Supplies & Materials	1,293	2,500	2,500	2,000	
	<b>Total Supply Expense</b>	<b>\$ 5,946</b>	<b>\$ 20,000</b>	<b>\$ 12,500</b>	<b>\$ 5,500</b>	
524	In-Service Staff Development	5,286	10,000	10,000	8,000	Director of Schools Registration fees
599	Other Charges	10,542	25,900	15,500	3,000	Misc needs
	<b>Total Other Expense</b>	<b>\$ 15,828</b>	<b>\$ 35,900</b>	<b>\$ 25,500</b>	<b>\$ 11,000</b>	
	<b>Total Director of Schools</b>	<b>\$ 369,805</b>	<b>\$ 481,971</b>	<b>\$ 417,203</b>	<b>\$ 365,740</b>	

Franklin County, TN					FY 2025-2026 BUDGET	
General Purpose School Fund # 141						
Fund #141						
Account	Account Description	2023-2024	2024-2025	2024-2025	2025-2026	FURTHER EXPLANATION
No.		Actual	Amended	Estimated	Proposed	
<b>72410</b>	<b>Office of the Principal</b>					
104	Principal(s)	\$ 1,045,193	\$ 1,101,894	\$ 1,100,000	\$ 1,140,177	11 Principals
117	Career Ladder Program	3,000	3,000	3,000	3,000	3 Employees
119	Bookkeepers/Accountants	338,872	280,537	270,000	363,924	11 FT Bookkeepers 1 PT
139	Assistant Principals	612,268	726,380	650,000	696,912	8 Assist Principals (3 FCHS, 2 N, 1 S & 2 Hunt)
161	Secretary(ies)	155,655	191,146	180,000	176,179	6 Secretaries
162	Clerical Personnel	1,400	-	-	-	
188	Bonus Payments	9,517	11,000	9,500	11,000	Pymt for Difference of Health Ins Premium for employees covered prior to 06/30/14
189	Other Salaries and Wages	67,592	69,623	69,623	50,136	2 Office Assistant (Clark and Dech)
	<b>Total Salary Expense</b>	<b>\$ 2,233,497</b>	<b>\$ 2,383,580</b>	<b>\$ 2,282,123</b>	<b>\$ 2,441,327</b>	
201	Social Security	130,099	140,720	136,000	151,362	6.2% of Gross Salary (less \$7,250)
204	Pensions	154,321	155,179	153,000	171,236	5.77% Legacy/ 7.99% Hybrid / 8.97% Classified
206	Life Insurance	1,502	1,604	1,515	1,524	Life Insurance \$40.08 per Empl
207	Medical Insurance	326,883	361,570	361,500	387,000	Increase January (4 mos/8 mos.)
212	Employer Medicare	30,519	34,664	32,500	35,399	1.45% of Gross Salary
217	Pensions - Hybrid Stabilization	-	10,955	4,500	5,210	Hybrid Retirement @ 1.01%
	<b>Total Benefit Expense</b>	<b>\$ 643,324</b>	<b>\$ 704,693</b>	<b>\$ 689,015</b>	<b>\$ 751,731</b>	
355	Travel	148	2,000	2,000	2,000	
	<b>Total Contract Expense</b>	<b>\$ 148</b>	<b>\$ 2,000</b>	<b>\$ 2,000</b>	<b>\$ 2,000</b>	
	<b>Total Office of the Principal</b>	<b>\$ 2,876,969</b>	<b>\$ 3,090,273</b>	<b>\$ 2,973,138</b>	<b>\$ 3,195,058</b>	
<b>72510</b>	<b>Fiscal Services</b>					
317	Data Processing Services	\$ 11,561	\$ 11,561	\$ 11,561	\$ 11,561	County-wide Software Agreement
	<b>Total Fiscal Services</b>	<b>\$ 11,561</b>	<b>\$ 11,561</b>	<b>\$ 11,561</b>	<b>\$ 11,561</b>	
<b>72520</b>	<b>Human Services/Personnel</b>					
105	Supervisor/Director/Director	\$ 122,313	\$ 120,587	\$ 117,587	\$ 123,491	1 Supervisor
162	Clerical Personnel	96,601	101,983	98,000	124,951	2 Admin Assistants
188	Bonus Payments	1,740	900	806	934	Pymt for Difference of Health Ins Premium for employees covered prior to 06/30/14
	<b>Total Salary Expense</b>	<b>\$ 220,654</b>	<b>\$ 223,470</b>	<b>\$ 216,393</b>	<b>\$ 249,377</b>	
201	Social Security	13,296	13,855	13,000	15,461	6.2% of Gross Salary of Gross Salary
204	Pensions	15,012	16,114	15,500	21,159	5.77% Legacy/ 7.99% Hybrid / 8.97% Classified
206	Life Insurance	105	120	120	121	Life Insurance \$40.08 per Empl
207	Medical Insurance	24,942	29,000	28,000	31,000	Increase January (4 mos/8 mos.)
212	Employer Medicare	3,110	3,240	3,000	3,616	1.45% of Gross Salary
217	Pensions - Hybrid Stabilization	-	2,903	1,300	1,247	Hybrid Retirement @ 1.01%
	<b>Total Benefit Expense</b>	<b>\$ 56,465</b>	<b>\$ 65,233</b>	<b>\$ 60,920</b>	<b>\$ 72,604</b>	
320	Dues & Memberships	150	300	300	100	
330	Operating Lease Payments (Copiers)	3,841	7,000	7,000	7,000	Copier Leases
355	Travel	287	400	400	3,000	Secretaries in county travel
399	Other Contracted Services	4,740	4,000	4,000	48,400	Pre Employment Drug Testing/added from BOE/Fingerprinting new employees & Volunteers
	<b>Total Contract Expense</b>	<b>\$ 9,018</b>	<b>\$ 11,700</b>	<b>\$ 11,700</b>	<b>\$ 58,500</b>	
471	Software	18,821	20,000	20,000	10,000	Timekeeping Software
	<b>Total Supply Expense</b>	<b>\$ 18,821</b>	<b>\$ 20,000</b>	<b>\$ 20,000</b>	<b>\$ 10,000</b>	
524	In-Service Staff Development	1,661	2,000	2,000	4,100	Human Resource Dept
	<b>Total Other Expense</b>	<b>\$ 1,661</b>	<b>\$ 2,000</b>	<b>\$ 2,000</b>	<b>\$ 4,100</b>	
	<b>Total Human Services/Personnel</b>	<b>\$ 306,619</b>	<b>\$ 322,403</b>	<b>\$ 311,013</b>	<b>\$ 394,581</b>	
<b>72610</b>	<b>Operation of the Plant</b>					
166	Custodial Personnel	\$ 1,028,981	\$ 1,062,284	\$ 1,055,000	\$ 1,200,381	36FT & 4PT Custodians
188	Bonus Payments	2,432	2,700	2,350	2,700	Pymt for Difference of Health Ins Premium for employees covered prior to 06/30/14
198	Substitutes (non-certified)	1,713	-	-	-	Moved to GP 71100 FY25
	<b>Total Salary Expense</b>	<b>\$ 1,033,126</b>	<b>\$ 1,064,984</b>	<b>\$ 1,057,350</b>	<b>\$ 1,203,081</b>	
201	Social Security	61,274	66,029	65,600	74,591	6.2% of Gross Salary
204	Pensions	72,582	79,567	78,000	107,916	5.77% Legacy/ 7.99% Hybrid / 8.97% Classified
206	Life Insurance	1,184	1,563	1,320	1,443	Life Insurance \$40.08 per Empl
207	Medical Insurance	196,065	216,500	216,500	230,000	Increase January (4 mos/8 mos.)
210	Unemployment Compensation	4,429	4,500	1,000	6,000	As Needed
212	Employer Medicare	14,404	15,442	15,400	17,445	1.45% of Gross Salary
217	Retirement - Hybrid Stabilization	-	200	150	-	
	<b>Total Benefit Expense</b>	<b>\$ 349,938</b>	<b>\$ 383,802</b>	<b>\$ 377,970</b>	<b>\$ 437,395</b>	
359	Disposal Fees	55,498	66,400	60,000	66,400	Garbage Pickup at all locations
	<b>Total Contract Expense</b>	<b>\$ 55,498</b>	<b>\$ 66,400</b>	<b>\$ 60,000</b>	<b>\$ 66,400</b>	

Franklin County, TN					FY 2025-2026 BUDGET	
General Purpose School Fund # 141						
Fund #141						
Account No.	Account Description	2023-2024 Actual	2024-2025 Amended	2024-2025 Estimated	2025-2026 Proposed	FURTHER EXPLANATION
410	Custodial Supplies	206,388	206,000	206,000	210,000	
415	Electricity	1,301,962	1,523,000	1,300,000	1,540,000	
434	Natural Gas	88,044	139,000	139,000	149,000	
442	Propane	23,960	44,000	43,000	24,000	
454	Water & Sewer	127,608	152,000	130,000	152,000	
	<b>Total Supply Expense</b>	<b>\$ 1,747,962</b>	<b>\$ 2,064,000</b>	<b>\$ 1,818,000</b>	<b>\$ 2,075,000</b>	
501	Boiler Insurance	10,226	18,964	18,964	21,808	
502	Building & Contents Insurance	331,123	443,090	443,090	509,554	FY26 15% increase
	<b>Total Other Expense</b>	<b>\$ 341,349</b>	<b>\$ 462,053</b>	<b>\$ 462,053</b>	<b>\$ 531,362</b>	
	<b>Total Operation of Plant</b>	<b>\$ 3,527,873</b>	<b>\$ 4,041,239</b>	<b>\$ 3,775,373</b>	<b>\$ 4,313,237</b>	
<b>72620</b>	<b>Maintenance of Plant</b>					
105	Supervisor/Director	\$ 75,000	\$ 81,900	\$ 81,900	\$ 84,511	1 Supervisor
167	Maintenance Personnel	594,358	691,742	630,000	677,754	11 Maintenance 2 Utility Spec
188	Bonus Payments	2,338	2,500	1,850	2,150	Pymt for Difference of Health Ins Premium for employees covered prior to 06/30/14
189	Other Salaries & Wages	88,710	96,665	94,000	101,550	1 Office Manager; 1 PT Nlake; Septic Inspector; 1 Shipping & Receiving
	<b>Total Salary Expense</b>	<b>\$ 760,406</b>	<b>\$ 872,807</b>	<b>\$ 807,750</b>	<b>\$ 865,965</b>	
201	Social Security	44,610	51,904	51,000	53,690	6.2% of Gross Salary of Gross Salary
204	Pensions	53,772	56,263	53,500	77,677	5.77% Legacy/ 7.99% Hybrid / 8.97% Classified
206	Life Insurance	625	641	620	641	Life Insurance \$40.08 per Empl
207	Medical Insurance	106,850	115,200	115,200	131,000	Increase January (4 mos/8 mos.)
212	Employer Medicare	10,433	12,656	11,750	12,556	1.45% of Gross Salary
	<b>Total Benefit Expense</b>	<b>\$ 216,290</b>	<b>\$ 236,664</b>	<b>\$ 232,070</b>	<b>\$ 275,565</b>	
329	Laundry Service	1,317	10,500	10,500	5,500	Uniform Laundry Service
330	Operating Lease Payments (Copiers)	1,080	1,525	1,310	1,300	Copier Leases
335	Maintenance & Repair Services - Building	472,288	407,172	407,172	394,400	
336	Maintenance & Repair Services - Equipment	7,936	27,000	26,000	38,000	
338	Maintenance & Repair Services - Vehicle	10,546	28,000	28,000	28,000	
399	Other Contracted Services	118,955	268,879	230,000	264,500	Pest Control, Fire Ext, Bleachers & Elevator Inspections, Security Alarms, Cranes, Lock & Key & Security; Licensed Contracted Labor, phones
	<b>Total Contract Expense</b>	<b>\$ 612,122</b>	<b>\$ 743,076</b>	<b>\$ 702,982</b>	<b>\$ 731,700</b>	
425	Gasoline	27,545	37,000	18,000	37,000	
499	Other Supplies & Materials	44,481	48,863	47,000	21,500	Walmart, Lakeway, Etc
	<b>Total Supply Expense</b>	<b>\$ 72,026</b>	<b>\$ 85,863</b>	<b>\$ 65,000</b>	<b>\$ 58,500</b>	
599	Other Charges	6,680	9,021	5,000	14,600	Shipping & Other Misc Charges
	<b>Total Other Expense</b>	<b>\$ 6,680</b>	<b>\$ 9,021</b>	<b>\$ 5,000</b>	<b>\$ 14,600</b>	
701	Administration Equipment	-	8,000	1,000	-	
707	Building Improvements	1,581	90,000	76,000	75,000	
711	Furniture & Fixtures	-	75,000	75,000	20,000	FY25 added for furniture for schools
717	Maintenance Equipment	39,118	135,804	135,804	105,000	
718	Motor Vehicles	46,329	30,000	-	30,000	
790	Other Equipment	193,139	-	-	-	
	<b>Total Capital Expense</b>	<b>\$ 280,167</b>	<b>\$ 338,804</b>	<b>\$ 287,804</b>	<b>\$ 230,000</b>	
	<b>Total Maintenance of Plant</b>	<b>\$ 1,947,691</b>	<b>\$ 2,286,236</b>	<b>\$ 2,100,606</b>	<b>\$ 2,176,330</b>	
<b>72710</b>	<b>Transportation</b>					
105	Supervisor/Director	\$ 72,000	\$ 80,199	\$ 80,199	\$ 78,246	1 Supervisor
146	Bus Drivers	138,887	161,179	149,000	187,892	6 Special Ed Bus Drivers; 1 Rt Driver CO Employee, plus summer school
188	Bonus Payments	1,402	1,480	615	280	Pymt for Difference of Health Ins Premium for employees covered prior to 06/30/14
189	Other Salaries & Wages	65,272	53,678	53,000	67,077	1 Admin Assistant ; Summer School
198	Substitute (non-certified)	6,378	-	-	-	Moved to GP 71100 FY25
	<b>Total Salary Expense</b>	<b>\$ 283,939</b>	<b>\$ 296,536</b>	<b>\$ 282,814</b>	<b>\$ 333,495</b>	
201	Social Security	14,952	18,419	17,535	20,677	6.2% of Gross Salary of Gross Salary
204	Pensions	18,385	22,251	22,000	29,148	6.36% Certified / 7.49% Classified
206	Life Insurance	186	281	281	240	Life Insurance \$40.08 per Empl
207	Medical Insurance	37,255	52,295	45,000	53,500	Increase January (4 mos/8 mos.)
212	Employer Medicare	3,558	4,308	4,200	4,836	1.45% of Gross Salary
217	Retirement - Hybrid Stabilization	-	527	527	790	Hybrid Retirement @ 1.01%
	<b>Total Benefit Expense</b>	<b>\$ 74,336</b>	<b>\$ 98,081</b>	<b>\$ 89,542</b>	<b>\$ 109,191</b>	

Franklin County, TN					FY 2025-2026 BUDGET	
General Purpose School Fund # 141						
Fund #141						
Account	Account Description	2023-2024	2024-2025	2024-2025	2025-2026	FURTHER EXPLANATION
No.		Actual	Amended	Estimated	Proposed	
307	Communication	1,040	1,500	1,000	1,500	Cell phone bus drivers & director
313	Contracts with Parents	2,230	2,000	100	1,000	Travel for parents to transport their children (2)
315	Contracts with Vehicle Owners	2,192,101	2,377,000	2,319,280	2,450,000	
315	Fuel Supplement	-	22,220	-	90,000	Fuel Supplement Threshold \$3.73
336	Maintenance & Repair Services - Equipment	-	5,000	-	3,000	Radio Repairs
338	Maintenance & Repair Services - Vehicle	108,905	127,000	120,000	125,000	Maint & Repairs to County owned Buses
399	Other Contracted Services	9,961	36,850	27,500	30,000	Pre-Employment Testing, Random Drug/Alcohol tests, Post Accident, CDL Physicals, Fire Extinguishers
	<b>Total Contract Expense</b>	<b>\$ 2,314,237</b>	<b>\$ 2,571,570</b>	<b>\$ 2,467,880</b>	<b>\$ 2,700,500</b>	
425	Gasoline	29,497	58,550	32,000	52,000	Fuel for County Buses/Director & SPED
450	Tires & Tubes	12,195	20,000	20,000	20,000	County Buses
499	Other Supplies & Materials	809	880	880	1,000	School Bus Forms & Misc. Supplies
	<b>Total Supply Expense</b>	<b>\$ 42,501</b>	<b>\$ 79,430</b>	<b>\$ 52,880</b>	<b>\$ 73,000</b>	
511	Vehicle Insurance (contracted bus drivers)	122,077	147,170	147,170	169,246	Insurance for contracted buses
524	In-Service Staff Development	1,688	5,700	5,000	3,000	ASMS/TAPT/State Training, Bus Drivers Training
599	Other Charges	3,562	21,000	20,000	21,000	Tags, Inspections for Extended Utilization
	<b>Total Other Expense</b>	<b>\$ 127,327</b>	<b>\$ 173,870</b>	<b>\$ 172,170</b>	<b>\$ 193,246</b>	
701	Administration Equipment	-	250	75	250	
729	Transportation Equipment	153,450	202,000	202,000	80,000	\$80K New Bus Request
	<b>Total Capital Expense</b>	<b>\$ 153,450</b>	<b>\$ 202,250</b>	<b>\$ 202,075</b>	<b>\$ 80,250</b>	
	<b>Total Transportation</b>	<b>\$ 2,995,790</b>	<b>\$ 3,421,737</b>	<b>\$ 3,267,361</b>	<b>\$ 3,489,682</b>	
<b>72810</b>	<b>Central and Other</b>					
189	Other Salaries & Wages	\$ 90,542	\$ 127,634	\$ 127,634	\$ 110,922	1 Certified; 2 Classified for TSW Grant
	<b>Total Salary Expense</b>	<b>\$ 90,542</b>	<b>\$ 127,634</b>	<b>\$ 127,634</b>	<b>\$ 110,922</b>	
201	Social Security	5,461	7,478	7,478	6,877	6.2% of Gross Salary
204	Pensions	6,291	8,972	8,972	8,198	5.77% Legacy/ 7.99% Hybrid / 8.97% Classified
206	Life Insurance	92	186	186	120	Life Insurance \$40.08 per Empl
207	Medical Insurance	17,377	28,381	28,381	25,500	Increase January (4 mos/8 mos.)
212	Employer Medicare	1,277	1,901	1,901	1,608	1.45% of Gross Salary
	<b>Total Benefit Expense</b>	<b>\$ 30,498</b>	<b>\$ 46,918</b>	<b>\$ 46,918</b>	<b>\$ 42,304</b>	
	<b>Total Central &amp; Other</b>	<b>\$ 121,040</b>	<b>\$ 174,552</b>	<b>\$ 174,552</b>	<b>\$ 153,226</b>	
	<b>Total Support Services</b>	<b>\$ 19,474,694</b>	<b>\$ 22,136,737</b>	<b>\$ 21,006,592</b>	<b>\$ 22,623,249</b>	
	<b>Non Instructional Services</b>					
<b>73100</b>	<b>Food Service</b>					
165	Cafeteria Personnel	\$ 12,775	\$ -	\$ -	\$ -	
	<b>Total Salary Expense</b>	<b>\$ 12,775</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	
201	Social Security	792	-	-	-	6.2% of Gross Salary of Gross Salary
204	Pensions	886	-	-	-	5.77% Legacy/ 7.99% Hybrid / 8.97% Classified
212	Employer Medicare	185	-	-	-	1.45% of Gross Salary
	<b>Total Benefit Expense</b>	<b>\$ 1,863</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	
599	Other Charges	8,634	-	-	-	
	<b>Total Other Expense</b>	<b>\$ 8,634</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	
	<b>Total Food Services</b>	<b>\$ 23,272</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	
<b>73300</b>	<b>Community Services (ESP, Campora, Workforce, Coalition Prevention Grants)</b>					
105	Supervisor/Director	\$ 17,498	\$ 23,500	\$ 18,000	\$ 18,540	1 P/T ESP Supervisor
189	Other Salaries & Wages	330,180	368,370	376,991	339,712	ESP \$150,000; Coalition 1 Grant Emp \$53,594; Campora 3 Emp \$136,118
	<b>Total Salary Expense</b>	<b>\$ 347,678</b>	<b>\$ 391,870</b>	<b>\$ 394,991</b>	<b>\$ 358,252</b>	
201	Social Security	20,004	23,865	24,591	22,212	6.2% of Gross Salary of Gross Salary
204	Pensions	14,802	24,788	29,127	21,517	5.77% Legacy/ 7.99% Hybrid / 8.97% Classified
206	Life Insurance	160	157	387	160	Life Insurance \$40.08 per Empl
207	Medical Insurance	22,737	31,446	24,943	34,000	Increase January (4 mos/8 mos.)
212	Employer Medicare	4,969	5,672	5,861	5,195	1.45% of Gross Salary
217	Pensions - Hybrid Stabilization	-	100	100	50	Hybrid Retirement @ 1.01%
	<b>Total Benefit Expense</b>	<b>\$ 62,672</b>	<b>\$ 86,028</b>	<b>\$ 85,008</b>	<b>\$ 83,134</b>	
307	Communication	586	700	700	700	ESP; Campora
330	Operating Lease Payments	14,071	14,289	14,289	662	Coalition
355	Travel	23,543	5,209	5,209	3,375	Coalition; Campora
399	Other Contracted Services	337,436	428,006	374,226	64,412	MRT; Lifeline; ESP
	<b>Total Contract Expense</b>	<b>\$ 375,636</b>	<b>\$ 448,205</b>	<b>\$ 394,425</b>	<b>\$ 69,149</b>	
499	Other Supplies & Materials	127,421	125,628	118,044	39,459	Campora; ESP; Coalition
	<b>Total Supply Expense</b>	<b>\$ 127,421</b>	<b>\$ 125,628</b>	<b>\$ 118,044</b>	<b>\$ 39,459</b>	

Franklin County, TN					FY 2025-2026 BUDGET	
General Purpose School Fund # 141						
Fund #141						
Account	Account Description	2023-2024	2024-2025	2024-2025	2025-2026	FURTHER EXPLANATION
No.		Actual	Amended	Estimated	Proposed	
504	Indirect Cost	13,628	13,203	13,448	2,733	Coalition
524	In-Service Staff Development	14,889	37,893	34,870	10,273	Coalition; Campora
599	Other Charges	111,869	154,194	138,573	46,454	ESP; Campora; Coalition
	<b>Total Other Expense</b>	<b>\$ 140,386</b>	<b>\$ 205,290</b>	<b>\$ 186,891</b>	<b>\$ 59,460</b>	
790	Other Equipment	-	9,400	9,400	5,000	ESP; Coalition
799	Other Capital Outlay	251,066				
	<b>Total Capital Expense</b>	<b>\$ 251,066</b>	<b>\$ 9,400</b>	<b>\$ 9,400</b>	<b>\$ 5,000</b>	
	<b>Total Community Services</b>	<b>\$ 1,304,859</b>	<b>\$ 1,266,422</b>	<b>\$ 1,188,759</b>	<b>\$ 614,454</b>	
<b>73400</b>	<b>Early Childhood Education (Preschool Program)</b>					
116	Teachers	\$ 473,359	\$ 594,019	\$ 565,000	\$ 582,938	9 Pre-K Teachers
163	Educational Assistants (Aides)	184,108	215,141	218,405	232,667	9 Pre-K Assistants
188	Bonus Payments	2,774	3,200	2,907	3,200	Pymt for Difference of Health Ins Premium for employees covered prior to 06/30/14
198	Substitute Teachers (non-certified)	3,300	-	-	-	\$80.00 per day for Regular Subs
	<b>Total Salary Expense</b>	<b>\$ 663,541</b>	<b>\$ 812,361</b>	<b>\$ 786,312</b>	<b>\$ 818,805</b>	
201	Social Security	40,734	48,940	46,000	50,766	6.2% of Gross Salary of Gross Salary
204	Pensions	51,647	57,450	53,000	56,963	6.36% Certified / 7.49% Classified
206	Life Insurance	681	722	722	721	Life Insurance \$40.08 per Empl
207	Medical Insurance	143,532	151,431	151,000	149,000	Increase January (4 mos/8 mos.)
212	Employer Medicare	9,527	11,446	11,000	11,873	1.45% of Gross Salary
217	Retirement - Hybrid Stabilization	147	3,585	1,000	1,034	Hybrid Retirement @ 1.01%
	<b>Total Benefit Expense</b>	<b>\$ 246,268</b>	<b>\$ 273,574</b>	<b>\$ 262,722</b>	<b>\$ 270,357</b>	
499	Other Supplies & Materials	42,000	11,000	5,000	5,000	
	<b>Total Supply Expense</b>	<b>\$ 42,000</b>	<b>\$ 11,000</b>	<b>\$ 5,000</b>	<b>\$ 5,000</b>	
	<b>Total Early Childhood Education</b>	<b>\$ 951,809</b>	<b>\$ 1,096,935</b>	<b>\$ 1,054,034</b>	<b>\$ 1,094,162</b>	
	<b>Total Non Instructional Services</b>	<b>\$ 2,279,940</b>	<b>\$ 2,363,356</b>	<b>\$ 2,242,793</b>	<b>\$ 1,708,616</b>	
	<b>Capital Outlay</b>					
<b>76100</b>	<b>Regular Capital Outlay</b>					
304	Architects	\$ -	\$ 152,100	\$ 140,000	\$ -	FY25 ISM
399	Other Contracted Services	30,698	124,368	123,368	-	FY25 ISM
	<b>Total Contract Expense</b>	<b>\$ 30,698</b>	<b>\$ 276,468</b>	<b>\$ 263,368</b>	<b>\$ -</b>	
706	Building Construction	-	450,000	450,000	-	FY25 ISM
707	Building Improvement	837,778	1,894,640	1,894,640	350,000	FY25 ISM and Local; FY26 HVAC
790	Other Equipment	4,538	294,000	294,000	-	
799	Other Capital Outlay	129,306	-	-	-	Huntland Roof FY24
	<b>Total Capital Expense</b>	<b>\$ 971,622</b>	<b>\$ 2,638,640</b>	<b>\$ 2,638,640</b>	<b>\$ 350,000</b>	
	<b>Total Capital Outlay</b>	<b>\$ 1,002,320</b>	<b>\$ 2,915,109</b>	<b>\$ 2,902,009</b>	<b>\$ 350,000</b>	
<b>82130</b>	<b>Principal on Debt</b>					
620	Debt Service Contribution to Primary Government	\$ -	\$ 174,000	\$ 174,000	\$ 174,000	Est. Principal on TRANE Project - Issued FY23
	<b>Total Education Principal on Debt</b>	<b>\$ -</b>	<b>\$ 174,000</b>	<b>\$ 174,000</b>	<b>\$ 174,000</b>	
<b>82230</b>	<b>Interest on Debt</b>					
620	Debt Service Contribution to Primary Government	\$ -	\$ 12,108	\$ 12,108	\$ 12,108	Est. Interest on TRANE Project - Issued FY23
	<b>Total Education Interest on Debt</b>	<b>\$ -</b>	<b>\$ 12,108</b>	<b>\$ 12,108</b>	<b>\$ 12,108</b>	
	<b>Total Expenditures</b>	<b>\$ 53,506,470</b>	<b>\$ 61,387,846</b>	<b>\$ 58,959,197</b>	<b>\$ 57,597,993</b>	
	<b>Total Expenditures and Other Uses</b>	<b>\$ 53,506,470</b>	<b>\$ 61,387,846</b>	<b>\$ 58,959,197</b>	<b>\$ 57,597,993</b>	
	<b>Estimated Beginning Fund Balance July 1</b>	<b>\$ 13,438,738</b>	<b>\$ 15,291,553</b>	<b>\$ 15,291,553</b>	<b>\$ 15,041,176</b>	
	<b>Excess of Estimated Revenues &amp; Other Sources Over (Under) Estimated Expend. &amp; Other Uses</b>	<b>2,046,286</b>	<b>(2,307,783)</b>	<b>(250,378)</b>	<b>(1,245,634)</b>	
	<b>Adjustment for Encumbrances</b>	<b>(193,471)</b>	<b>-</b>	<b>-</b>	<b>-</b>	
	<b>Audit Adjustments</b>					
	<b>Estimated Ending Fund Balance June 30</b>	<b>\$ 15,291,553</b>	<b>\$ 12,983,772</b>	<b>\$ 15,041,176</b>	<b>\$ 13,795,542</b>	

Franklin County, TN					FY 2025-2026 BUDGET	
General Purpose School Fund # 141						
Fund #141						
Account No.	Account Description	2023-2024 Actual	2024-2025 Amended	2024-2025 Estimated	2025-2026 Proposed	FURTHER EXPLANATION
	Restricted for Education 34555	(983,326)	(698,542)	(698,542)	(698,542)	Estimated
	Restricted for Instruction 34560	(2,392)	(5,376)	(5,376)	(5,376)	
	Restricted for Education 34587 Hybrid Stabilization	(356,194)	(463,895)	(607,749)	(607,749)	Estimated
	Committed for Education 34656 (Includes OPEB)	(3,260,983)	(3,524,490)	(3,524,490)	(3,524,490)	Estimated
	<b>Estimated Unassigned Fund Balance June 30</b>	<b>\$ 10,688,659</b>	<b>\$ 8,291,470</b>	<b>\$ 10,205,019</b>	<b>\$ 8,959,385</b>	<b>Required Unassigned Fund Balance 3% = \$1,727,940</b>
	<b>Total Salary Expense</b>	<b>\$ 31,508,670</b>	<b>\$ 33,770,749</b>	<b>\$ 32,701,476</b>	<b>\$ 34,292,505</b>	<b>59.54%</b>
	<b>Total Benefit Expense</b>	<b>9,191,763</b>	<b>10,468,866</b>	<b>9,861,728</b>	<b>10,767,512</b>	<b>18.69%</b>
	<b>Total Contract Expense</b>	<b>4,450,394</b>	<b>5,864,768</b>	<b>5,619,832</b>	<b>5,293,910</b>	<b>9.19%</b>
	<b>Total Supply Expense</b>	<b>3,357,632</b>	<b>4,157,103</b>	<b>3,822,936</b>	<b>3,624,492</b>	<b>6.29%</b>
	<b>Total Other Expense</b>	<b>1,990,694</b>	<b>2,832,830</b>	<b>2,718,872</b>	<b>2,260,516</b>	<b>3.92%</b>
	<b>Total Debt Expense</b>	<b>-</b>	<b>186,108</b>	<b>186,108</b>	<b>186,108</b>	<b>0.32%</b>
	<b>Total Capital Expense</b>	<b>3,007,317</b>	<b>4,107,422</b>	<b>4,048,245</b>	<b>1,172,950</b>	<b>2.04%</b>
	<b>Total School General Appropriations</b>	<b>\$ 53,506,470</b>	<b>\$ 61,387,846</b>	<b>\$ 58,959,197</b>	<b>\$ 57,597,993</b>	<b>100.00%</b>

Franklin County, TN						FY 2025-2026 BUDGET
Federal Projects Fund # 142						
Fund # 142						
Account	Account Description	2023-2024	2024-2025	2024-2025	2024-2025	FURTHER EXPLANANTION
No.		Actual	Original	Amended	Proposed	
<b>Estimated Revenues</b>						
<b>47000 Federal Government</b>						
<b>47100 Federal Through State</b>						
						<b>**Federal Grants 100% In &amp; Out</b>
47131	Vocational Education - Basic Grants to States	\$ 89,497	\$ 89,501	\$ 153,599	\$ 100,648	Carl Perkins & C Perkins Reserve
47141	Title I Grants to Local Education Agencies	1,681,328	1,408,967	1,752,246	1,377,214	Title I-A & Cons Admin
47143	Special Education - Grants to States	1,533,186	1,437,505	1,869,740	1,436,179	SPED K-Up
47145	Special Education - Preschool Grants	50,852	57,506	74,316	57,488	SPED - Preschool
47146	English Language Acquisition Grants	22,696	20,321	21,281	20,709	Title III - ELA
47189	Eisenhower Professional Development State Grants	265,796	194,282	449,180	324,156	Title II-A
47307	Covid-19 Grant # B	810,625	-	13,000	-	
47309	Covid-19 Grant # D	113,000	-	88,000	-	HQIM Access for All Learning Network
47401	American Rescue Plan Act Grant # 1	5,438,399	-	882,365	-	
47404	American Rescue Plan Act Grant # 4	-	-	17,117	-	
47590	Other Federal Through State	427,584	108,786	132,119	9,900	Title IV
	<b>Total Federal Government</b>	<b>\$ 10,432,963</b>	<b>\$ 3,316,869</b>	<b>\$ 5,452,962</b>	<b>\$ 3,326,293</b>	
<b>Total Estimated Revenue &amp; Other Sources</b>						
		<b>\$ 10,432,963</b>	<b>\$ 3,316,869</b>	<b>\$ 5,452,962</b>	<b>\$ 3,326,293</b>	
<b>Estimated Expenditures</b>						
<b>71000 Instruction</b>						
<b>71100 Regular Instruction</b>						
116	Teachers	\$ 1,071,874	\$ 734,759	\$ 800,114	\$ 833,848	
163	Educational Assistants	590,189	151,288	148,417	153,760	
188	Bonus Payments	6,149	5,485	5,850	5,850	Payment for difference of Health Ins Premium for employees covered prior to 06/30/14
189	Other Salaries & Wages	13,000	-	-	-	
195	Certified Substitute Teachers	700	-	-	-	
198	Non-Certified Substitute Teachers	1,670	-	-	-	
	<b>Total Salary Expense</b>	<b>\$ 1,683,582</b>	<b>\$ 891,532</b>	<b>\$ 954,381</b>	<b>\$ 993,458</b>	
201	Social Security	94,595	59,251	59,172	63,110	6.2% of Gross Salary
204	Pensions	113,293	76,260	67,888	83,244	5.77% Legacy 7.99% Hybrid / 8.97% Classified
206	Life Insurance	2,165	762	762	762	
207	Medical Insurance	302,551	157,402	209,194	67,650	
212	Employer Medicare Liability	22,699	13,962	13,839	14,760	1.45% of Gross Salary
	<b>Total Benefit Expense</b>	<b>\$ 535,303</b>	<b>\$ 307,636</b>	<b>\$ 350,854</b>	<b>\$ 229,524</b>	
429	Instructional Supplies & Materials	250,012	-	13,800	-	
499	Other Supplies & Materials	14,381	12,930	14,459	12,948	
	<b>Total Supply Expense</b>	<b>\$ 264,393</b>	<b>\$ 12,930</b>	<b>\$ 28,259</b>	<b>\$ 12,948</b>	
722	Regular Instruction Equipment	16,384	-	-	-	
	<b>Total Capital Expense</b>	<b>\$ 16,384</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	
	<b>Total Regular Instruction</b>	<b>\$ 2,499,662</b>	<b>\$ 1,212,099</b>	<b>\$ 1,333,494</b>	<b>\$ 1,235,931</b>	
<b>71200 Special Education Program</b>						
116	Teachers	\$ 37,907	\$ 43,105	\$ 43,105	\$ -	
163	Educational Assistants	586,660	684,680	684,680	623,108	
171	Speech Pathologist	22,025	23,310	23,310	23,310	
189	Other Salaries & Wages	94,392	-	-	-	
	<b>Total Salary Expense</b>	<b>\$ 740,984</b>	<b>\$ 751,095</b>	<b>\$ 751,095</b>	<b>\$ 646,418</b>	
201	Social Security	41,216	43,896	43,896	40,078	6.2% of Gross Salary
204	Pensions	49,157	53,029	53,029	48,154	5.77% Legacy 7.99% Hybrid / 8.97% Classified
206	Life Insurance	1,015	1,541	1,541	1,121	
207	Medical Insurance	145,293	172,668	172,668	172,668	
212	Employer Medicare Liability	10,202	10,891	10,891	9,374	1.45% of Gross Salary
	<b>Total Benefit Expense</b>	<b>\$ 246,883</b>	<b>\$ 282,025</b>	<b>\$ 282,025</b>	<b>\$ 271,395</b>	
336	Maintenance & Repair - Equipment	10,745	1	1	1,000	
	<b>Total Contract Expense</b>	<b>\$ 10,745</b>	<b>\$ 1</b>	<b>\$ 1</b>	<b>\$ 1,000</b>	
429	Instructional Supplies & Materials	171,789	12,710	114,988	25,000	
499	Other Supplies & Materials	29,892	4,001	20,950	9,087	
	<b>Total Supply Expense</b>	<b>\$ 201,681</b>	<b>\$ 16,711</b>	<b>\$ 135,938</b>	<b>\$ 34,087</b>	
599	Other Charges	3,287	3,000	9,610	1,800	
	<b>Total Other Charges</b>	<b>\$ 3,287</b>	<b>\$ 3,000</b>	<b>\$ 9,610</b>	<b>\$ 1,800</b>	

Franklin County, TN						FY 2025-2026 BUDGET
Federal Projects Fund # 142						
Fund # 142						
Account	Account Description	2023-2024	2024-2025	2024-2025	2024-2025	FURTHER EXPLANANTION
No.		Actual	Original	Amended	Proposed	
725	Special Education Equipment	69,042	6,068	33,377	9,073	
	<b>Total Capital Expense</b>	<b>\$ 69,042</b>	<b>\$ 6,068</b>	<b>\$ 33,377</b>	<b>\$ 9,073</b>	
	<b>Total Special Education Program</b>	<b>\$ 1,272,622</b>	<b>\$ 1,058,900</b>	<b>\$ 1,212,045</b>	<b>\$ 963,772</b>	
<b>71300</b>	<b>Career &amp; Technical Education Program</b>					
429	Instructional Supplies & Materials	\$ 11,445	\$ 12,000	\$ 14,866	\$ 8,000	
471	Software	-	10,240	11,537	5,240	
499	Other Supplies & Materials	1,791	2,500	5,428	1,980	
	<b>Total Supply Expense</b>	<b>\$ 13,236</b>	<b>\$ 24,740</b>	<b>\$ 31,831</b>	<b>\$ 15,220</b>	
730	Vocational Instruction Equipment	\$ 110,492	46,425	92,280	62,080	
	<b>Total Capital Expense</b>	<b>\$ 110,492</b>	<b>\$ 46,425</b>	<b>\$ 92,280</b>	<b>\$ 62,080</b>	
	<b>Total Vocational Education Program</b>	<b>\$ 123,728</b>	<b>\$ 71,165</b>	<b>\$ 124,110</b>	<b>\$ 77,300</b>	
<b>72000</b>	<b>Support Services</b>					
<b>72120</b>	<b>Health Services</b>					
599	Other Charges	\$ -	\$ -	\$ 51,342	\$ -	
	<b>Total Other Expense</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 51,342</b>	<b>\$ -</b>	
	<b>Total Health Services</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 51,342</b>	<b>\$ -</b>	
146	Bus Drivers	520	-	-	-	
189	Other Salaries & Wages	174,590	63,785	67,304	3,265	
	<b>Total Salary Expense</b>	<b>\$ 175,110</b>	<b>\$ 63,785</b>	<b>\$ 67,304</b>	<b>\$ 3,265</b>	
201	Social Security	11,288	3,956	4,178	235	6.2% of Gross Salary
204	Pensions	11,735	4,396	4,669	256	5.77% Legacy 7.99% Hybrid / 8.97% Classified
206	Life Insurance	70	40	40	-	
207	Medical Insurance	15,801	10,053	10,595	-	
212	Employer Medicare Liability	2,642	960	992	70	1.45% of Gross Salary
	<b>Total Benefit Expense</b>	<b>\$ 41,536</b>	<b>\$ 19,405</b>	<b>\$ 20,475</b>	<b>\$ 561</b>	
355	Travel	16,158	1,000	1,000	-	
399	Other Contracted Services	78,947	-	17,117	-	
	<b>Total Contract Expense</b>	<b>\$ 95,105</b>	<b>\$ 1,000</b>	<b>\$ 18,117</b>	<b>\$ -</b>	
499	Other Supplies & Materials	44,542	39,733	45,902	22,760	
	<b>Total Supply Expense</b>	<b>\$ 44,542</b>	<b>\$ 39,733</b>	<b>\$ 45,902</b>	<b>\$ 22,760</b>	
524	In-Service Staff Development	2,876	1,000	2,935	1,935	
599	Other Charges	-	77,648	220,485	12,285	
	<b>Total Other Expense</b>	<b>\$ 2,876</b>	<b>\$ 78,648</b>	<b>\$ 223,420</b>	<b>\$ 14,221</b>	
	<b>Total Other Student Support</b>	<b>\$ 359,169</b>	<b>\$ 202,571</b>	<b>\$ 375,217</b>	<b>\$ 40,807</b>	
<b>72210</b>	<b>Regular Instruction Program</b>					
105	Supervisor / Director	\$ 93,171	\$ 97,000	\$ 100,978	\$ 103,774	
172	Instructional Coaches	-	-	200,079	255,852	
188	Bonus Payments	844	873	900	1,710	
189	Other Salaries & Wages	530,673	126,721	21,414	5,813	Payment for difference of Health Ins Premium for employees covered prior to 06/30/14
	<b>Total Salary Expense</b>	<b>\$ 624,688</b>	<b>\$ 224,594</b>	<b>\$ 323,371</b>	<b>\$ 367,149</b>	
201	Social Security	37,155	18,787	20,020	22,744	6.2% of Gross Salary
204	Pensions	42,972	23,182	22,394	29,402	5.77% Legacy 7.99% Hybrid / 8.97% Classified
206	Life Insurance	155	156	156	196	
207	Medical Insurance	46,673	27,709	28,961	40,995	
212	Employer Medicare Liability	8,722	4,390	4,677	5,315	1.45% of Gross Salary
217	Retirement - Hybrid Stabilization	-	-	51	-	
	<b>Total Benefit Expense</b>	<b>\$ 135,677</b>	<b>\$ 74,224</b>	<b>\$ 76,260</b>	<b>\$ 98,652</b>	
355	Travel	2,401	3,800	5,700	1,286	
399	Other Contracted Services	185,500	-	171,250	-	
	<b>Total Contract Expense</b>	<b>\$ 187,901</b>	<b>\$ 3,800</b>	<b>\$ 176,950</b>	<b>\$ 1,286</b>	
429	Instructional Supplies	65,700	-	-	-	
471	Software	-	-	105,962	-	
499	Other Supplies & Materials	3,508	1,200	-	-	
	<b>Total Supply Expense</b>	<b>\$ 69,208</b>	<b>\$ 1,200</b>	<b>\$ 105,962</b>	<b>\$ -</b>	
524	In-Service Staff Development	135,373	26,706	207,933	6,001	
	<b>Total Other Expense</b>	<b>\$ 135,373</b>	<b>\$ 26,706</b>	<b>\$ 207,933</b>	<b>\$ 6,001</b>	
	<b>Total Regular Instruction Program</b>	<b>\$ 1,152,847</b>	<b>\$ 330,524</b>	<b>\$ 890,475</b>	<b>\$ 473,088</b>	

Franklin County, TN						FY 2025-2026 BUDGET
Federal Projects Fund # 142						
Fund # 142						
Account	Account Description	2023-2024	2024-2025	2024-2025	2024-2025	FURTHER EXPLANANTION
No.		Actual	Original	Amended	Proposed	
<b>72220</b>	<b>Special Education Program</b>					
162	Clerical Personnel	\$ 48,751	\$ 40,131	\$ 56,982	\$ 58,986	
172	Instructional Coaches	-	73,050	56,050	74,013	
188	Bonus Payments	912	-	-	-	Payment for difference of Health Ins Premium for employees covered prior to 06/30/14
189	Other Salaries & Wages	33,358	35,000	80,618	15,000	
	<b>Total Salary Expense</b>	<b>\$ 83,021</b>	<b>\$ 148,181</b>	<b>\$ 193,650</b>	<b>\$ 147,999</b>	
201	Social Security	3,966	9,187	12,024	9,176	6.2% of Gross Salary
204	Pensions	4,629	10,521	13,947	9,125	5.77% Legacy 7.99% Hybrid / 8.97% Classified
206	Life Insurance	38	120	120	80	
207	Medical Insurance	7,245	14,000	14,000	14,000	
212	Employer Medicare Liability	1,131	2,149	2,811	2,146	1.45% of Gross Salary
	<b>Total Benefit Expense</b>	<b>\$ 17,009</b>	<b>\$ 35,977</b>	<b>\$ 42,902</b>	<b>\$ 34,527</b>	
312	Contracts W/Private Agencies	2,564	3,200	13,200	3,200	
322	Evaluation Testing	24,662	15,000	25,000	15,000	
355	Travel	-	1,100	1,600	1,600	
	<b>Total Contract Expense</b>	<b>\$ 27,226</b>	<b>\$ 19,300</b>	<b>\$ 39,800</b>	<b>\$ 19,800</b>	
499	Other Supplies & Materials	23,796	6,372	30,046	5,000	
	<b>Total Supply Expense</b>	<b>\$ 23,796</b>	<b>\$ 6,372</b>	<b>\$ 30,046</b>	<b>\$ 5,000</b>	
524	In-Service Staff Development	23,938	4,672	78,600	13,172	
599	Other Charges	84,485	32,322	103,880	81,824	
	<b>Total Other Expense</b>	<b>\$ 108,423</b>	<b>\$ 36,994</b>	<b>\$ 182,480</b>	<b>\$ 94,997</b>	
790	Other Equipment	26,374	1,001	28,050	1,000	
	<b>Total Capital Expense</b>	<b>\$ 26,374</b>	<b>\$ 1,001</b>	<b>\$ 28,050</b>	<b>\$ 1,000</b>	
	<b>Total Special Education Program</b>	<b>\$ 285,849</b>	<b>\$ 247,825</b>	<b>\$ 516,929</b>	<b>\$ 303,323</b>	
<b>72230</b>	<b>Career &amp; Technical Education Program</b>					
524	In-Service Staff Development	\$ 3,735	\$ 5,000	\$ 8,706	\$ 5,000	
	<b>Total Other Expense</b>	<b>\$ 3,735</b>	<b>\$ 5,000</b>	<b>\$ 8,706</b>	<b>\$ 5,000</b>	
	<b>Total Career &amp; Technical Education Program</b>	<b>\$ 3,735</b>	<b>\$ 5,000</b>	<b>\$ 8,706</b>	<b>\$ 5,000</b>	
<b>72610</b>	<b>Operation of Plant</b>					
399	Other Contracted Services	\$ 706,864	\$ -	\$ -	\$ -	
	<b>Total Contract Expense</b>	<b>\$ 706,864</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	
599	Other Charges	27,300	-	-	-	
	<b>Total Other Expense</b>	<b>\$ 27,300</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	
	<b>Total Operation of Plant</b>	<b>\$ 734,164</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	
<b>72620</b>	<b>Maintenance of Plant</b>					
189	Other Salaries & Wages	\$ 8,795	\$ -	\$ -	\$ -	
	<b>Total Salary Expense</b>	<b>\$ 8,795</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	
201	Social Security	545	-	-	-	6.2% of Gross Salary
204	Pensions	599	-	-	-	5.77% Legacy 7.99% Hybrid / 8.97% Classified
212	Employer Medicare Liability	128	-	-	-	1.45% of Gross Salary
	<b>Total Benefit Expense</b>	<b>\$ 1,272</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	
338	Maintenance & Repair Services - Vehicles	18,000	-	-	-	
	<b>Total Contract Expense</b>	<b>\$ 18,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	
599	Other Charges	3,450	-	-	-	
	<b>Total Other Expense</b>	<b>\$ 3,450</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	
	<b>Total Maintenance of Plant</b>	<b>\$ 31,517</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	
<b>72710</b>	<b>Transportation</b>					
146	Bus Drivers	\$ -	\$ 500	\$ 464	\$ 464	
189	Other Salaries & Wages	103,761	127,805	151,062	160,957	Bus Drivers
	<b>Total Salary Expense</b>	<b>\$ 103,761</b>	<b>\$ 128,305</b>	<b>\$ 151,526</b>	<b>\$ 161,421</b>	
201	Social Security	6,112	8,307	9,786	10,009	6.2% of Gross Salary
204	Pensions	7,429	9,074	10,824	12,056	5.77% Legacy 7.99% Hybrid / 8.97% Classified
206	Life Insurance	172	246	246	246	
207	Medical Insurance	37,962	41,000	41,000	41,000	
212	Employer Medicare Liability	1,429	1,853	2,199	2,341	1.45% of Gross Salary
	<b>Total Benefit Expense</b>	<b>\$ 53,104</b>	<b>\$ 60,481</b>	<b>\$ 64,055</b>	<b>\$ 65,651</b>	
	<b>Total Transportation</b>	<b>\$ 156,865</b>	<b>\$ 188,786</b>	<b>\$ 215,581</b>	<b>\$ 227,072</b>	

Franklin County, TN					FY 2025-2026 BUDGET	
Federal Projects Fund # 142						
Fund # 142						
Account	Account Description	2023-2024	2024-2025	2024-2025	2024-2025	FURTHER EXPLANATION
No.		Actual	Original	Amended	Proposed	
<b>76100</b>	<b>Regular Capital Outlay</b>					
706	Building Construction	\$ 36,662	\$ -	\$ 30,185	\$ -	
707	Building Improvements	3,837,489	-	694,877	-	
	<b>Total Other Expense</b>	<b>\$ 3,874,151</b>	<b>\$ -</b>	<b>\$ 725,061</b>	<b>\$ -</b>	
	<b>Total Regular Capital Outlay</b>	<b>\$ 3,874,151</b>	<b>\$ -</b>	<b>\$ 725,061</b>	<b>\$ -</b>	
	<b>Total Expenditures Federal Programs</b>	<b>\$ 10,494,309</b>	<b>\$ 3,316,869</b>	<b>\$ 5,452,962</b>	<b>\$ 3,326,293</b>	PTSA grant paid in FY23 final sp FY24
	<b>Excess of Estimated Revenues Over (Under) Estimated Expenditures</b>	<b>\$ (61,346)</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ -</b>	
	<b>Estimated Beginning Fund Balance 7/1</b>	<b>\$ 1,171,346</b>	<b>\$ 1,110,000</b>	<b>\$ 1,110,000</b>	<b>\$ 1,110,000</b>	Fund Balance Policy N/A
	<b>Estimated Ending Fund Balance 6/30 - Prior</b>	<b>\$ 1,110,000</b>	<b>\$ 1,110,000</b>	<b>\$ 1,110,000</b>	<b>\$ 1,110,000</b>	
	<b>Restricted for Federal Projects 142-70000</b>	<b>\$ (1,100,000)</b>	<b>\$ (1,100,000)</b>	<b>\$ (1,100,000)</b>	<b>\$ (1,100,000)</b>	
	<b>Estimated Ending Fund Balance 6/30 - Spendable</b>	<b>\$ 10,000</b>	<b>\$ 10,000</b>	<b>\$ 10,000</b>	<b>\$ 10,000</b>	Grants 100%
	<b>Total Salary Expense</b>	<b>\$ 3,419,941</b>	<b>\$ 2,207,492</b>	<b>\$ 2,441,328</b>	<b>\$ 2,319,710</b>	69.74%
	<b>Total Benefit Expense</b>	<b>1,030,784</b>	<b>779,748</b>	<b>836,570</b>	<b>700,310</b>	21.05%
	<b>Total Contract Expense</b>	<b>1,045,841</b>	<b>24,101</b>	<b>234,868</b>	<b>22,086</b>	0.66%
	<b>Total Supply Expense</b>	<b>616,856</b>	<b>101,686</b>	<b>377,937</b>	<b>90,016</b>	2.71%
	<b>Total Other Expense</b>	<b>284,444</b>	<b>150,348</b>	<b>683,491</b>	<b>122,018</b>	3.67%
	<b>Total Capital Expense</b>	<b>4,096,443</b>	<b>53,494</b>	<b>878,768</b>	<b>72,153</b>	2.17%
	<b>Total School Federal Projects Appropriations</b>	<b>\$ 10,494,309</b>	<b>\$ 3,316,870</b>	<b>\$ 5,452,961</b>	<b>\$ 3,326,292</b>	<b>100.00%</b>

Franklin County, TN						FY 2025-2026 BUDGET
Centralized School Cafeteria Fund # 143						
Fund # 143						
Account No.	Account Description	2023-2024 Actual	2024-2025 Original	2024-2025 Estimated	2025-2026 Proposed	FURTHER EXPLANATION
<b>Estimated Revenues</b>						
<b>43500 Education Charges for Current Services</b>						
43521	Lunch Payments - Children	\$ 131,525	\$ 22,746	\$ 22,746	\$ 25,000	
43522	Lunch Payments - Adults	35,433	38,392	38,392	32,107	
43525	A La Carte Sales	250,094	175,454	175,454	250,000	
	<b>Total Education Charges for Current Services</b>	<b>\$ 417,052</b>	<b>\$ 236,592</b>	<b>\$ 236,592</b>	<b>\$ 307,107</b>	
<b>44000 Other Local Revenues</b>						
<b>44100 Recurring Items</b>						
44110	Investment Income	\$ 127,742	\$ 52,541	\$ 52,541	\$ 43,784	
44165	Rebates	2,067	-	-	-	
44170	Miscellaneous Refunds	2,535	-	-	-	
	<b>Total Other Local Revenues</b>	<b>\$ 132,344</b>	<b>\$ 52,541</b>	<b>\$ 52,541</b>	<b>\$ 43,784</b>	
<b>46000 State of Tennessee</b>						
<b>46500 State Education Funds</b>						
46520	School Food Service	\$ 27,022	\$ -	\$ -	\$ -	
	<b>Total State of Tennessee</b>	<b>\$ 27,022</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	
<b>47000 Federal Government</b>						
<b>47100 Federal Through State</b>						
47111	USDA School Lunch Program	\$ 1,749,421	\$ 2,227,826	\$ 2,227,826	\$ 2,016,543	
47112	USDA - Commodities	264,720	270,438	270,438	270,712	
47113	USDA - Breakfast	720,260	1,323,712	1,323,712	1,437,263	
47114	USDA - Other (FFV & Other Grants)	151,519	145,373	145,373	14,853	
	<b>Total Federal Government</b>	<b>\$ 2,885,920</b>	<b>\$ 3,967,349</b>	<b>\$ 3,967,349</b>	<b>\$ 3,739,371</b>	
	<b>Total Estimated Revenue &amp; Other Sources</b>	<b>\$ 3,462,338</b>	<b>\$ 4,256,482</b>	<b>\$ 4,256,482</b>	<b>\$ 4,090,263</b>	
<b>Estimated Expenditures</b>						
<b>73100 Food Service Expenditures</b>						
105	Supervisor/Director	\$ 67,171	\$ 78,000	\$ 78,000	\$ 82,889	1 Employee
162	Clerical Personnel	29,403	39,558	39,558	50,284	1 Employee
165	Cafeteria Personnel	1,114,539	1,352,211	1,352,211	1,493,307	
188	Bonus Payments (Perfect Attend Incent)	244	-	260	275	
189	Other Salaries & Wages (Subs)	12,212	46,000	46,000	23,000	
196	In-Service Training (Perfect Attend Incent)	4,200	5,600	4,945	5,600	
	<b>Total Salary Expense</b>	<b>\$ 1,227,769</b>	<b>\$ 1,521,369</b>	<b>\$ 1,520,974</b>	<b>\$ 1,655,355</b>	
201	Social Security	70,191	94,262	86,320	97,900	6.2% of Gross Salary
204	Pensions	75,756	96,007	88,407	123,000	
206	Life Insurance	1,696	1,490	1,832	2,485	
207	Medical Insurance	251,440	243,421	258,621	318,006	
212	Employer Medicare Liability	17,255	22,045	22,045	22,900	1.45% of Gross Salary
	<b>Total Benefit Expense</b>	<b>\$ 416,338</b>	<b>\$ 457,225</b>	<b>\$ 457,225</b>	<b>\$ 564,291</b>	
336	Maintenance & Repair Services - Equipment	10,485	15,000	7,000	22,000	
355	Travel	152	450	400	350	
359	Disposal Fees	31,743	38,000	38,000	42,000	
399	Other Contracted Services	19,124	30,000	28,700	32,000	
	<b>Total Contract Expense</b>	<b>\$ 61,504</b>	<b>\$ 83,450</b>	<b>\$ 74,100</b>	<b>\$ 96,350</b>	
422	Food Supplies	1,524,391	1,800,000	1,800,000	1,800,000	
425	Gasoline	859	1,000	1,000	1,200	
435	Office Supplies	751	1,000	800	850	
469	USDA - Commodities	264,720	270,438	270,438	270,712	
499	Other Supplies & Materials	5,736	10,000	8,500	8,000	
	<b>Total Supply Expense</b>	<b>\$ 1,796,457</b>	<b>\$ 2,082,438</b>	<b>\$ 2,080,738</b>	<b>\$ 2,080,762</b>	

<b>Fund # 143</b>						
<b>Account</b>	<b>Account Description</b>	<b>2023-2024</b>	<b>2024-2025</b>	<b>2024-2025</b>	<b>2025-2026</b>	<b>FURTHER EXPLANANTION</b>
<b>No.</b>		<b>Actual</b>	<b>Original</b>	<b>Estimated</b>	<b>Proposed</b>	
524	In-Service/Staff Development	23,165	28,000	25,000	32,000	
599	Other Charges	7,999	14,000	8,000	11,000	
	<b>Total Other Expense</b>	<b>\$ 31,164</b>	<b>\$ 42,000</b>	<b>\$ 33,000</b>	<b>\$ 43,000</b>	
710	Food Service Equipment	60,801	70,000	50,000	360,000	
	<b>Total Capital Expense</b>	<b>\$ 60,801</b>	<b>\$ 70,000</b>	<b>\$ 50,000</b>	<b>\$ 360,000</b>	
	<b>Total Expenditures Food Services</b>	<b>\$ 3,594,033</b>	<b>\$ 4,256,482</b>	<b>\$ 4,216,037</b>	<b>\$ 4,799,758</b>	
	<b>Excess of Estimated Revenues Over (Under) Estimated Expenditures</b>	<b>\$ (131,695)</b>	<b>\$ 0</b>	<b>\$ 40,445</b>	<b>\$ (709,495)</b>	
	<b>Estimated Beginning Fund Balance 7/1</b>	<b>\$ 5,807,383</b>	<b>\$ 5,807,383</b>	<b>\$ 5,677,603</b>	<b>\$ 5,718,048</b>	
	<b>Adjustment for Encumbrances</b>	<b>\$ 1,915</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	
	<b>Adjustment for Reserves</b>					
	<b>Estimated Ending Fund Balance 6/30</b>	<b>\$ 5,677,603</b>	<b>\$ 5,807,383</b>	<b>\$ 5,718,048</b>	<b>\$ 5,008,553</b>	<b>Fund Balance Policy 5% = \$239,988</b>
	<b>Total Salary Expense</b>	<b>\$ 1,227,769</b>	<b>\$ 1,521,369</b>	<b>\$ 1,520,974</b>	<b>\$ 1,655,355</b>	<b>34.49%</b>
	<b>Total Benefit Expense</b>	<b>416,338</b>	<b>457,225</b>	<b>457,225</b>	<b>564,291</b>	<b>11.76%</b>
	<b>Total Contract Expense</b>	<b>61,504</b>	<b>83,450</b>	<b>74,100</b>	<b>96,350</b>	<b>2.01%</b>
	<b>Total Supply Expense</b>	<b>1,796,457</b>	<b>2,082,438</b>	<b>2,080,738</b>	<b>2,080,762</b>	<b>43.35%</b>
	<b>Total Other Expense</b>	<b>31,164</b>	<b>42,000</b>	<b>33,000</b>	<b>43,000</b>	<b>0.90%</b>
	<b>Total Capital Expense</b>	<b>60,801</b>	<b>70,000</b>	<b>50,000</b>	<b>360,000</b>	<b>7.50%</b>
	<b>Total School Cafeteria Appropriations</b>	<b>\$ 3,594,033</b>	<b>\$ 4,256,482</b>	<b>\$ 4,216,037</b>	<b>\$ 4,799,758</b>	<b>100.00%</b>

Franklin County, TN						FY 2025-2026 BUDGET
General Debt Service Fund # 151						
Fund #151		2023-2024	2024-2025	2024-2025	2025-2026	
Account No.	Account Description	Actual	Amended	Estimated	Proposed	
<b>ESTIMATED REVENUES</b>						
<b>40000</b>	<b>LOCAL TAXES</b>					
<b>40100</b>	<b>County Property Taxes</b>					
40110	Current Property Taxes	\$ 1,757,955	\$ 944,151	\$ 962,150	\$ 966,667	Represents \$0.0571
40120	Trustee's Collection - Prior Year	36,326	50,000	33,000	35,000	
40125	Trustee's Collection - Bankruptcy	98	100	90	100	
40130	Clerk & Master Collections - Prior Year	38,804	45,000	31,500	35,000	
40140	Interest and Penalty	7,547	12,000	8,000	8,000	
40161	Payments in Lieu of Taxes - TVA	533	650	350	500	
40162	Payments in Lieu of Taxes - Local Utilities	6,179	7,500	6,500	6,500	
40163	Payments in Lieu of Taxes - Others	1,143,796	1,276,154	1,276,500	1,276,500	Nissan In Lieu of Tax for Education
<b>40200</b>	<b>COUNTY LOCAL OPTION TAXES</b>					
40210	Local Option Sales Tax	1,773,885	2,100,000	2,100,000	2,100,000	For Education
40250	Litigation Tax -- General	67,179	71,700	67,000	67,000	
<b>40300</b>	<b>STATUTORY LOCAL TAXES</b>					
40320	Bank Excise Tax	13,425	6,488	6,488	7,000	
	<b>TOTAL LOCAL TAXES</b>	<b>\$ 4,845,727</b>	<b>\$ 4,513,743</b>	<b>\$ 4,491,578</b>	<b>\$ 4,502,267</b>	
<b>41000</b>	<b>LICENSES AND PERMITS</b>					
41140	Cable TV Franchise	8,978	12,035	8,000	8,000	
	<b>TOTAL LICENSES AND PERMITS</b>	<b>\$ 8,978</b>	<b>\$ 12,035</b>	<b>\$ 8,000</b>	<b>\$ 8,000</b>	
<b>44000</b>	<b>OTHER LOCAL REVENUES</b>					
<b>44100</b>	<b>Recurring Items</b>					
44110	Investment Income	\$ 1,784,863	\$ 2,057,000	\$ 2,050,000	\$ 1,900,000	Trustee Investments
	<b>TOTAL OTHER LOCAL REVENUES</b>	<b>\$ 1,784,863</b>	<b>\$ 2,057,000</b>	<b>\$ 2,050,000</b>	<b>\$ 1,900,000</b>	
<b>48000</b>	<b>OTHER GOVERNMENTS &amp; CITIZENS</b>					
<b>48100</b>	<b>OTHER GOVERNMENTS</b>					
48130	Contributions	\$ -	\$ 186,108	\$ 186,108	\$ 185,520	School Fund for EESI Project
		\$ -	\$ 186,108	\$ 186,108	\$ 185,520	
	<b>TOTAL ESTIMATED REVENUES</b>	<b>\$ 6,639,568</b>	<b>\$ 6,768,886</b>	<b>\$ 6,735,686</b>	<b>\$ 6,595,787</b>	
<b>ESTIMATED OTHER SOURCES</b>						
49800	Transfers In	\$ 125,000	\$ 125,000	\$ 125,000	\$ 135,000	Jail Courthouse Fund \$135K
	<b>Total Estimated Other Sources</b>	<b>\$ 125,000</b>	<b>\$ 125,000</b>	<b>\$ 125,000</b>	<b>\$ 135,000</b>	
	<b>TOTAL ESTIMATED REVENUE &amp; OTHER SOURCES</b>	<b>\$ 6,764,568</b>	<b>\$ 6,893,886</b>	<b>\$ 6,860,686</b>	<b>\$ 6,730,787</b>	
<b>ESTIMATED EXPENDITURES</b>						
<b>82100</b>	<b>Principal on Debt</b>					
<b>82110</b>	<b>General Government</b>					
601	Principal on Bonds	\$ 1,270,000	\$ 1,220,000	\$ 1,220,000	\$ 1,285,000	Jail, Jud Ctr 2017 & TRANE 2023
602	Principal on Notes	160,000	160,000	160,000	195,000	Jail 2019 & Fiber 2025
612	Principal on Other Loans					
<b>82120</b>	<b>Highways &amp; Streets</b>					
602	Principal on Notes	\$ -	\$ -	\$ -	\$ -	
<b>82130</b>	<b>Education</b>					
601	Principal on Bonds	\$ 1,680,000	\$ 1,470,000	\$ 1,470,000	\$ 1,540,000	School 2019 Middle Schools
612	Principal on Other Loans	-	174,000	174,000	174,876	School State EESI Trane 2023
	<b>Total Principal on Debt 82110</b>	<b>\$ 3,110,000</b>	<b>\$ 3,024,000</b>	<b>\$ 3,024,000</b>	<b>\$ 3,194,876</b>	
<b>82200</b>	<b>Interest on Debt</b>					
<b>82210</b>	<b>General Government</b>					
603	Interest on Bonds	\$ 524,441	\$ 576,557	\$ 576,557	\$ 515,558	Jail, Jud Ctr 2017 & TRANE 2023
604	Interest on Notes	41,166	36,480	36,480	53,806	Jail 2019 & Fiber 2025
<b>82220</b>	<b>Highways &amp; Streets</b>					
604	Interest on Notes	\$ -	\$ -	\$ -	\$ -	
<b>82230</b>	<b>Education</b>					
603	Interest on Bonds	\$ 1,527,569	\$ 1,486,770	\$ 1,486,770	\$ 1,413,271	School 2019 Middle Schools
613	Interest on Other Loans	-	12,108	12,108	11,233	EESI Trane
	<b>Total Interest on Debt 82200</b>	<b>\$ 2,093,176</b>	<b>\$ 2,111,915</b>	<b>\$ 2,111,915</b>	<b>\$ 1,993,868</b>	
<b>82300</b>	<b>Other Debt Service</b>					
<b>82310</b>	<b>General Government</b>					
510	Trustee's Commission	\$ 83,855	\$ 100,000	\$ 90,000	\$ 100,000	
	<b>Total Other Expense</b>	<b>\$ 83,855</b>	<b>\$ 100,000</b>	<b>\$ 90,000</b>	<b>\$ 100,000</b>	
606	Other Debt Issuance Charges	3,500	6,000	6,000	3,500	
699	Other Debt Service	802	2,800	2,800	800	
	<b>Total Debt Expense</b>	<b>\$ 4,302</b>	<b>\$ 8,800</b>	<b>\$ 8,800</b>	<b>\$ 4,300</b>	

Fund #151		2023-2024	2024-2025	2024-2025	2025-2026	
Account No.	Account Description	Actual	Amended	Estimated	Proposed	
<b>82330</b>	<b>Education</b>					
699	Other Debt Service	\$ 450	\$ 900	\$ 900	\$ 900	
	<b>Total Debt Expense</b>	<b>\$ 450</b>	<b>\$ 900</b>	<b>\$ 900</b>	<b>\$ 900</b>	
	<b>Total Other Debt Service 82300</b>	<b>\$ 88,607</b>	<b>\$ 109,700</b>	<b>\$ 99,700</b>	<b>\$ 105,200</b>	
	<b>TOTAL Expenditures Debt Service</b>	<b>\$ 5,291,783</b>	<b>\$ 5,245,615</b>	<b>\$ 5,235,615</b>	<b>\$ 5,293,944</b>	
	<b>TOTAL ESTIMATED EXPENDITURES &amp; OTHER SOURCES</b>	<b>\$ 5,291,783</b>	<b>\$ 5,245,615</b>	<b>\$ 5,235,615</b>	<b>\$ 5,293,944</b>	
	Excess of estimated revenues over (under) estimated expenditures	\$ 1,472,785	\$ 1,648,272	\$ 1,625,071	\$ 1,436,842	
	<b>ESTIMATED FUND BALANCE JULY 1</b>	<b>\$ 4,806,495</b>	<b>\$ 6,279,280</b>	<b>\$ 6,279,280</b>	<b>\$ 7,904,351</b>	Est. Cash Balance 6/30/25 \$7,409,000
	<b>Adjustment for Encumbrances</b>					Fund Balance Policy 1st 6 mos. Princ/Int <b>Fund Balance Policy = \$1,074,871</b>
	<b>ESTIMATED ENDING FUND BALANCE JUNE 30</b>	<b>\$ 6,279,280</b>	<b>\$ 7,927,552</b>	<b>\$ 7,904,351</b>	<b>\$ 9,341,194</b>	Fund Balance Ideal 1 & 1/2 Next Yr. Princ/Int <b>Fund Balance Ideal = \$2,923,099</b>
	<b>Total Other Expense</b>	<b>\$ 83,855</b>	<b>\$ 100,000</b>	<b>\$ 90,000</b>	<b>\$ 100,000</b>	1.89%
	<b>Total Debt Expense</b>	<b>5,207,928</b>	<b>5,145,615</b>	<b>5,145,615</b>	<b>5,193,944</b>	98.11%
	<b>Total Other Uses</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	0.00%
	<b>Total Debt Service Appropriations</b>	<b>\$ 5,291,783</b>	<b>\$ 5,245,615</b>	<b>\$ 5,235,615</b>	<b>\$ 5,293,944</b>	<b>100.00%</b>

## Inter-fund Transfers from Fiscal Year 2026

### 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 from the 151 Debt Service Fund

Attachment I-2

Cash Flow Statement - Franklin County FY 2026

<b>County General Fund 101</b>	<b>Jul</b>	<b>Aug</b>	<b>Sept</b>	<b>Oct</b>	<b>Nov</b>	<b>Dec</b>	<b>Jan</b>	<b>Feb</b>	<b>Mar</b>	<b>Apr</b>	<b>May</b>	<b>Jun</b>	<b>Total</b>
Cash Receipts	\$ 897,778	\$ 614,952	\$ 1,346,667	\$ 2,498,728	\$ 1,549,056	\$ 5,500,835	\$ 2,579,165	\$ 5,672,088	\$ 1,388,182	\$ 1,447,861	\$ 1,359,640	\$ 1,092,383	\$ 25,947,336
Loan Proceeds													-
Transfers In (Operational & Debt)	-									10,606			10,606
<b>Total Cash Inflows</b>	<b>897,778</b>	<b>614,952</b>	<b>1,346,667</b>	<b>2,498,728</b>	<b>1,549,056</b>	<b>5,500,835</b>	<b>2,579,165</b>	<b>5,672,088</b>	<b>1,388,182</b>	<b>1,458,467</b>	<b>1,359,640</b>	<b>1,092,383</b>	<b>25,957,942</b>
Beg Cash Balance	20,917,000	19,587,228	18,619,560	18,309,354	19,074,837	19,041,272	22,959,486	23,654,781	27,744,248	27,097,935	26,672,532	26,224,676	20,917,000
<b>Available Cash</b>	<b>21,814,778</b>	<b>20,202,180</b>	<b>19,966,226</b>	<b>20,808,082</b>	<b>20,623,893</b>	<b>24,542,107</b>	<b>25,538,651</b>	<b>29,326,869</b>	<b>29,132,430</b>	<b>28,556,403</b>	<b>28,032,173</b>	<b>27,317,059</b>	<b>46,874,942</b>
Cash Payments	2,227,549	1,582,621	1,656,872	1,733,246	1,582,621	1,582,621	1,883,870	1,582,621	2,034,495	1,883,870	1,807,497	1,656,872	21,214,756
Debt Service						-							-
Transfers Out (PILOT, etc.)	-			-									-
<b>Total Cash Outflows</b>	<b>2,227,549</b>	<b>1,582,621</b>	<b>1,656,872</b>	<b>1,733,246</b>	<b>1,582,621</b>	<b>1,582,621</b>	<b>1,883,870</b>	<b>1,582,621</b>	<b>2,034,495</b>	<b>1,883,870</b>	<b>1,807,497</b>	<b>1,656,872</b>	<b>21,214,756</b>
End Balance	19,587,228	18,619,560	18,309,354	19,074,837	19,041,272	22,959,486	23,654,781	27,744,248	27,097,935	26,672,532	26,224,676	25,660,186	25,660,186
<b>Cash Inflows/Outflows</b>	<b>\$ (1,329,772)</b>	<b>\$ (967,669)</b>	<b>\$ (310,206)</b>	<b>\$ 765,483</b>	<b>\$ (33,565)</b>	<b>\$ 3,918,214</b>	<b>\$ 695,295</b>	<b>\$ 4,089,467</b>	<b>\$ (646,313)</b>	<b>\$ (425,403)</b>	<b>\$ (447,857)</b>	<b>\$ (564,489)</b>	<b>\$ 4,743,186</b>

<b>Courthouse/Jail Maintenance Fund 112</b>	<b>Jul</b>	<b>Aug</b>	<b>Sept</b>	<b>Oct</b>	<b>Nov</b>	<b>Dec</b>	<b>Jan</b>	<b>Feb</b>	<b>Mar</b>	<b>Apr</b>	<b>May</b>	<b>Jun</b>	<b>Total</b>
Cash Receipts	\$ 9,167	\$ 11,880	\$ 11,570	\$ 12,677	\$ 10,922	\$ 12,704	\$ 11,894	\$ 10,071	\$ 11,003	\$ 11,138	\$ 11,003	\$ 10,975	\$ 135,000
Loan Proceeds													-
Transfers In (Operational & Debt)	-												-
<b>Total Cash Inflows</b>	<b>9,167</b>	<b>11,880</b>	<b>11,570</b>	<b>12,677</b>	<b>10,922</b>	<b>12,704</b>	<b>11,894</b>	<b>10,071</b>	<b>11,003</b>	<b>11,138</b>	<b>11,003</b>	<b>10,975</b>	<b>135,000</b>
Beg Cash Balance	44,750	53,789	65,551	76,999	89,549	100,361	112,938	124,712	134,682	145,566	156,592	32,460	44,750
<b>Available Cash</b>	<b>53,917</b>	<b>65,669</b>	<b>77,120</b>	<b>89,676</b>	<b>100,470</b>	<b>113,065</b>	<b>124,831</b>	<b>134,783</b>	<b>145,685</b>	<b>156,703</b>	<b>167,595</b>	<b>43,435</b>	<b>179,750</b>
Cash Payments	128	118	121	127	109	127	119	101	119	111	135	135	1,450
Debt Service													-
Transfers Out (PILOT, etc.)	-										135,000		135,000
<b>Total Cash Outflows</b>	<b>128</b>	<b>118</b>	<b>121</b>	<b>127</b>	<b>109</b>	<b>127</b>	<b>119</b>	<b>101</b>	<b>119</b>	<b>111</b>	<b>135,135</b>	<b>135</b>	<b>136,450</b>
End Balance	53,789	65,551	76,999	89,549	100,361	112,938	124,712	134,682	145,566	156,592	32,460	43,300	43,300
<b>Cash Inflows/Outflows</b>	<b>\$ 9,039</b>	<b>\$ 11,762</b>	<b>\$ 11,449</b>	<b>\$ 12,550</b>	<b>\$ 10,813</b>	<b>\$ 12,577</b>	<b>\$ 11,775</b>	<b>\$ 9,970</b>	<b>\$ 10,884</b>	<b>\$ 11,027</b>	<b>\$ (124,133)</b>	<b>\$ 10,840</b>	<b>\$ (1,450)</b>

<b>Library Fund 115</b>	<b>Jul</b>	<b>Aug</b>	<b>Sept</b>	<b>Oct</b>	<b>Nov</b>	<b>Dec</b>	<b>Jan</b>	<b>Feb</b>	<b>Mar</b>	<b>Apr</b>	<b>May</b>	<b>Jun</b>	<b>Total</b>
Cash Receipts	\$ 6,876	\$ 5,769	\$ 38,170	\$ 41,841	\$ 32,925	\$ 174,998	\$ 52,855	\$ 167,830	\$ 35,489	\$ 10,023	\$ 7,517	\$ 8,450	\$ 582,744
Loan Proceeds													-
Transfers In (Operational & Debt)	-												-
<b>Total Cash Inflows</b>	<b>6,876</b>	<b>5,769</b>	<b>38,170</b>	<b>41,841</b>	<b>32,925</b>	<b>174,998</b>	<b>52,855</b>	<b>167,830</b>	<b>35,489</b>	<b>10,023</b>	<b>7,517</b>	<b>8,450</b>	<b>582,744</b>
Beg Cash Balance	194,925	132,686	87,646	86,565	85,693	77,959	212,298	211,292	338,463	286,942	253,306	220,164	194,925
<b>Available Cash</b>	<b>201,801</b>	<b>138,456</b>	<b>125,816</b>	<b>128,406</b>	<b>118,618</b>	<b>252,957</b>	<b>265,152</b>	<b>379,122</b>	<b>373,952</b>	<b>296,966</b>	<b>260,824</b>	<b>228,614</b>	<b>777,669</b>
Cash Payments	69,115	50,809	39,251	42,713	40,659	40,659	53,860	40,659	87,010	40,659	40,659	40,659	586,714
Debt Service													-
Transfers Out (PILOT, etc.)										3,000			3,000
<b>Total Cash Outflows</b>	<b>69,115</b>	<b>50,809</b>	<b>39,251</b>	<b>42,713</b>	<b>40,659</b>	<b>40,659</b>	<b>53,860</b>	<b>40,659</b>	<b>87,010</b>	<b>43,659</b>	<b>40,659</b>	<b>40,659</b>	<b>589,714</b>
End Balance	132,686	87,646	86,565	85,693	77,959	212,298	211,292	338,463	286,942	253,306	220,164	187,955	187,955
<b>Cash Inflows/Outflows</b>	<b>\$ (62,239)</b>	<b>\$ (45,040)</b>	<b>\$ (1,081)</b>	<b>\$ (872)</b>	<b>\$ (7,734)</b>	<b>\$ 134,339</b>	<b>\$ (1,005)</b>	<b>\$ 127,171</b>	<b>\$ (51,521)</b>	<b>\$ (33,636)</b>	<b>\$ (33,142)</b>	<b>\$ (32,209)</b>	<b>\$ (6,970)</b>

Attachment I-2

Cash Flow Statement - Franklin County FY 2026

<b>Solid Waste Fund 116</b>	<b>Jul</b>	<b>Aug</b>	<b>Sept</b>	<b>Oct</b>	<b>Nov</b>	<b>Dec</b>	<b>Jan</b>	<b>Feb</b>	<b>Mar</b>	<b>Apr</b>	<b>May</b>	<b>Jun</b>	<b>Total</b>
Cash Receipts	\$ 79,026	\$ 104,256	\$ 205,914	\$ 264,164	\$ 199,978	\$ 1,071,866	\$ 365,080	\$ 1,025,118	\$ 197,752	\$ 78,655	\$ 57,879	\$ 60,476	\$ 3,710,164
Loan Proceeds													-
Transfers In (Operational & Debt)	-	-											-
<b>Total Cash Inflows</b>	<b>79,026</b>	<b>104,256</b>	<b>205,914</b>	<b>264,164</b>	<b>199,978</b>	<b>1,071,866</b>	<b>365,080</b>	<b>1,025,118</b>	<b>197,752</b>	<b>78,655</b>	<b>57,879</b>	<b>60,476</b>	<b>3,710,164</b>
Beg Cash Balance	2,629,500	2,418,967	2,213,588	2,209,903	2,269,232	1,757,731	2,631,227	2,656,049	3,471,569	3,429,439	3,254,542	3,102,822	2,629,500
<b>Available Cash</b>	<b>2,708,526</b>	<b>2,523,223</b>	<b>2,419,502</b>	<b>2,474,067</b>	<b>2,469,210</b>	<b>2,829,597</b>	<b>2,996,307</b>	<b>3,681,167</b>	<b>3,669,320</b>	<b>3,508,094</b>	<b>3,312,420</b>	<b>3,163,298</b>	<b>6,339,664</b>
Cash Payments	289,559	309,635	209,599	204,835	711,479	198,370	340,258	209,599	239,882	249,749	209,599	230,014	3,402,578
Debt Service													-
Transfers Out (PILOT, etc.)									-	3,803			3,803
<b>Total Cash Outflows</b>	<b>289,559</b>	<b>309,635</b>	<b>209,599</b>	<b>204,835</b>	<b>711,479</b>	<b>198,370</b>	<b>340,258</b>	<b>209,599</b>	<b>239,882</b>	<b>253,552</b>	<b>209,599</b>	<b>230,014</b>	<b>3,406,381</b>
<b>End Balance</b>	<b>2,418,967</b>	<b>2,213,588</b>	<b>2,209,903</b>	<b>2,269,232</b>	<b>1,757,731</b>	<b>2,631,227</b>	<b>2,656,049</b>	<b>3,471,569</b>	<b>3,429,439</b>	<b>3,254,542</b>	<b>3,102,822</b>	<b>2,933,284</b>	<b>2,933,284</b>
<b>Cash Inflows/Outflows</b>	<b>\$ (210,533)</b>	<b>\$ (205,379)</b>	<b>\$ (3,685)</b>	<b>\$ 59,328</b>	<b>\$ (511,501)</b>	<b>\$ 873,496</b>	<b>\$ 24,822</b>	<b>\$ 815,520</b>	<b>\$ (42,130)</b>	<b>\$ (174,897)</b>	<b>\$ (151,720)</b>	<b>\$ (169,538)</b>	<b>\$ 303,784</b>
<b>Local Purpose Fund 120</b>	<b>Jul</b>	<b>Aug</b>	<b>Sept</b>	<b>Oct</b>	<b>Nov</b>	<b>Dec</b>	<b>Jan</b>	<b>Feb</b>	<b>Mar</b>	<b>Apr</b>	<b>May</b>	<b>Jun</b>	<b>Total</b>
Cash Receipts	\$ 90,930	\$ 80,194	\$ 85,515	\$ 96,812	\$ 56,761	\$ 137,982	\$ 57,602	\$ 89,997	\$ 51,533	\$ 54,988	\$ 61,056	\$ 70,205	\$ 933,575
Loan Proceeds													-
Transfers In (Operational & Debt)	-												-
<b>Total Cash Inflows</b>	<b>90,930</b>	<b>80,194</b>	<b>85,515</b>	<b>96,812</b>	<b>56,761</b>	<b>137,982</b>	<b>57,602</b>	<b>89,997</b>	<b>51,533</b>	<b>54,988</b>	<b>61,056</b>	<b>70,205</b>	<b>933,575</b>
Beg Cash Balance	1,614,000	1,703,808	1,783,030	1,867,423	1,873,203	1,886,431	1,979,384	1,946,104	1,702,118	1,707,051	1,715,513	1,775,821	1,614,000
<b>Available Cash</b>	<b>1,704,930</b>	<b>1,784,002</b>	<b>1,868,545</b>	<b>1,964,235</b>	<b>1,929,965</b>	<b>2,024,414</b>	<b>2,036,986</b>	<b>2,036,100</b>	<b>1,753,652</b>	<b>1,762,039</b>	<b>1,776,569</b>	<b>1,846,026</b>	<b>2,547,575</b>
Cash Payments	1,122	972	1,122	91,032	43,534	45,030	90,882	333,982	46,600	46,526	748	46,451	748,000
Debt Service													-
Transfers Out (PILOT, etc.)													-
<b>Total Cash Outflows</b>	<b>1,122</b>	<b>972</b>	<b>1,122</b>	<b>91,032</b>	<b>43,534</b>	<b>45,030</b>	<b>90,882</b>	<b>333,982</b>	<b>46,600</b>	<b>46,526</b>	<b>748</b>	<b>46,451</b>	<b>748,000</b>
<b>End Balance</b>	<b>1,703,808</b>	<b>1,783,030</b>	<b>1,867,423</b>	<b>1,873,203</b>	<b>1,886,431</b>	<b>1,979,384</b>	<b>1,946,104</b>	<b>1,702,118</b>	<b>1,707,051</b>	<b>1,715,513</b>	<b>1,775,821</b>	<b>1,799,575</b>	<b>1,799,575</b>
<b>Cash Inflows/Outflows</b>	<b>\$ 89,808</b>	<b>\$ 79,222</b>	<b>\$ 84,393</b>	<b>\$ 5,780</b>	<b>\$ 13,228</b>	<b>\$ 92,953</b>	<b>\$ (33,280)</b>	<b>\$ (243,985)</b>	<b>\$ 4,933</b>	<b>\$ 8,462</b>	<b>\$ 60,308</b>	<b>\$ 23,754</b>	<b>\$ 185,575</b>
<b>Drug Control Fund 122</b>	<b>Jul</b>	<b>Aug</b>	<b>Sept</b>	<b>Oct</b>	<b>Nov</b>	<b>Dec</b>	<b>Jan</b>	<b>Feb</b>	<b>Mar</b>	<b>Apr</b>	<b>May</b>	<b>Jun</b>	<b>Total</b>
Cash Receipts	\$ 797	\$ 1,501	\$ 23,923	\$ 3,997	\$ 10,273	\$ 2,199	\$ 99	\$ 1,501	\$ 8,501	\$ 1,798	\$ 10,003	\$ 1,258	\$ 65,850
Loan Proceeds													-
Transfers In (Operational & Debt)	-												-
<b>Total Cash Inflows</b>	<b>797</b>	<b>1,501</b>	<b>23,923</b>	<b>3,997</b>	<b>10,273</b>	<b>2,199</b>	<b>99</b>	<b>1,501</b>	<b>8,501</b>	<b>1,798</b>	<b>10,003</b>	<b>1,258</b>	<b>65,850</b>
Beg Cash Balance	151,500	150,297	150,728	166,152	144,151	151,421	152,116	139,812	138,290	143,789	143,411	149,917	151,500
<b>Available Cash</b>	<b>152,297</b>	<b>151,799</b>	<b>174,651</b>	<b>170,149</b>	<b>154,423</b>	<b>153,620</b>	<b>152,215</b>	<b>141,313</b>	<b>146,792</b>	<b>145,587</b>	<b>153,414</b>	<b>151,175</b>	<b>217,350</b>
Cash Payments	1,999	1,071	8,499	25,998	3,002	1,505	12,403	3,023	3,002	2,176	3,497	1,599	67,775
Debt Service													-
Transfers Out (PILOT, etc.)													-
<b>Total Cash Outflows</b>	<b>1,999</b>	<b>1,071</b>	<b>8,499</b>	<b>25,998</b>	<b>3,002</b>	<b>1,505</b>	<b>12,403</b>	<b>3,023</b>	<b>3,002</b>	<b>2,176</b>	<b>3,497</b>	<b>1,599</b>	<b>67,775</b>
<b>End Balance</b>	<b>150,297</b>	<b>150,728</b>	<b>166,152</b>	<b>144,151</b>	<b>151,421</b>	<b>152,116</b>	<b>139,812</b>	<b>138,290</b>	<b>143,789</b>	<b>143,411</b>	<b>149,917</b>	<b>149,576</b>	<b>149,576</b>
<b>Cash Inflows/Outflows</b>	<b>\$ (1,203)</b>	<b>\$ 431</b>	<b>\$ 15,424</b>	<b>\$ (22,001)</b>	<b>\$ 7,270</b>	<b>\$ 695</b>	<b>\$ (12,304)</b>	<b>\$ (1,521)</b>	<b>\$ 5,499</b>	<b>\$ (378)</b>	<b>\$ 6,505</b>	<b>\$ (341)</b>	<b>\$ (1,924)</b>

Attachment I-2

Cash Flow Statement - Franklin County FY 2026

<b>Highway Fund 131</b>	<b>Jul</b>	<b>Aug</b>	<b>Sept</b>	<b>Oct</b>	<b>Nov</b>	<b>Dec</b>	<b>Jan</b>	<b>Feb</b>	<b>Mar</b>	<b>Apr</b>	<b>May</b>	<b>Jun</b>	<b>Total</b>
Cash Receipts	\$ 2,329,741	\$ 265,244	\$ 330,052	\$ 400,205	\$ 605,318	\$ 670,126	\$ 420,249	\$ 646,074	\$ 265,244	\$ 269,921	\$ 239,856	\$ 239,188	\$ 6,681,219
Loan Proceeds													-
Transfers In (Operational & Debt)	-			-			-			-			-
<b>Total Cash Inflows</b>	<b>2,329,741</b>	<b>265,244</b>	<b>330,052</b>	<b>400,205</b>	<b>605,318</b>	<b>670,126</b>	<b>420,249</b>	<b>646,074</b>	<b>265,244</b>	<b>269,921</b>	<b>239,856</b>	<b>239,188</b>	<b>6,681,219</b>
Beg Cash Balance	2,388,650	3,972,654	3,382,156	3,324,155	3,472,631	3,451,507	3,748,427	3,916,948	4,330,864	4,091,977	4,019,243	3,855,523	2,388,650
<b>Available Cash</b>	<b>4,718,391</b>	<b>4,237,898</b>	<b>3,712,208</b>	<b>3,724,360</b>	<b>4,077,950</b>	<b>4,121,634</b>	<b>4,168,676</b>	<b>4,563,022</b>	<b>4,596,109</b>	<b>4,361,898</b>	<b>4,259,099</b>	<b>4,094,711</b>	<b>9,069,869</b>
Cash Payments	745,737	855,742	388,053	251,729	624,935	373,206	251,729	232,157	504,132	302,344	403,575	1,815,415	6,748,754
Debt Service					1,508					36,508			38,016
Transfers Out (PILOT, etc.)										3,803			3,803
<b>Total Cash Outflows</b>	<b>745,737</b>	<b>855,742</b>	<b>388,053</b>	<b>251,729</b>	<b>626,443</b>	<b>373,206</b>	<b>251,729</b>	<b>232,157</b>	<b>504,132</b>	<b>342,655</b>	<b>403,575</b>	<b>1,815,415</b>	<b>6,790,573</b>
<b>End Balance</b>	<b>3,972,654</b>	<b>3,382,156</b>	<b>3,324,155</b>	<b>3,472,631</b>	<b>3,451,507</b>	<b>3,748,427</b>	<b>3,916,948</b>	<b>4,330,864</b>	<b>4,091,977</b>	<b>4,019,243</b>	<b>3,855,523</b>	<b>2,279,296</b>	<b>2,279,296</b>
<b>Cash Inflows/Outflows</b>	<b>\$ 1,584,004</b>	<b>\$ (590,498)</b>	<b>\$ (58,001)</b>	<b>\$ 148,476</b>	<b>\$ (21,124)</b>	<b>\$ 296,920</b>	<b>\$ 168,520</b>	<b>\$ 413,917</b>	<b>\$ (238,888)</b>	<b>\$ (72,734)</b>	<b>\$ (163,720)</b>	<b>\$ (1,576,227)</b>	<b>\$ (109,354)</b>
<b>School General Fund 141</b>	<b>Jul</b>	<b>Aug</b>	<b>Sept</b>	<b>Oct</b>	<b>Nov</b>	<b>Dec</b>	<b>Jan</b>	<b>Feb</b>	<b>Mar</b>	<b>Apr</b>	<b>May</b>	<b>Jun</b>	<b>Total</b>
Cash Receipts	\$ 3,499,482	\$ 4,699,787	\$ 4,851,938	\$ 4,699,787	\$ 4,699,787	\$ 7,799,167	\$ 4,998,454	\$ 7,100,397	\$ 4,299,685	\$ 4,001,018	\$ 1,899,075	\$ 3,803,784	\$ 56,352,360
Loan Proceeds													-
Transfers In (Operational & Debt)	-												-
<b>Total Cash Inflows</b>	<b>3,499,482</b>	<b>4,699,787</b>	<b>4,851,938</b>	<b>4,699,787</b>	<b>4,699,787</b>	<b>7,799,167</b>	<b>4,998,454</b>	<b>7,100,397</b>	<b>4,299,685</b>	<b>4,001,018</b>	<b>1,899,075</b>	<b>3,803,784</b>	<b>56,352,360</b>
Beg Cash Balance	15,866,000	16,374,322	19,581,400	20,448,954	20,366,330	20,478,908	23,794,206	24,308,792	26,821,980	26,436,855	25,664,555	22,580,278	15,866,000
<b>Available Cash</b>	<b>19,365,482</b>	<b>21,074,109</b>	<b>24,433,338</b>	<b>25,148,740</b>	<b>25,066,117</b>	<b>28,278,074</b>	<b>28,792,660</b>	<b>31,409,189</b>	<b>31,121,665</b>	<b>30,437,873</b>	<b>27,563,630</b>	<b>26,384,062</b>	<b>72,218,360</b>
Cash Payments	2,991,159	1,492,709	3,984,385	4,782,410	4,587,210	4,483,868	4,483,868	4,587,210	4,684,810	4,587,210	4,983,352	11,763,695	57,411,885
Debt Service	-	-	-	-	-	-	-	-	-	186,108	-	-	186,108
Transfers Out (PILOT, etc.)	-												-
<b>Total Cash Outflows</b>	<b>2,991,159</b>	<b>1,492,709</b>	<b>3,984,385</b>	<b>4,782,410</b>	<b>4,587,210</b>	<b>4,483,868</b>	<b>4,483,868</b>	<b>4,587,210</b>	<b>4,684,810</b>	<b>4,773,318</b>	<b>4,983,352</b>	<b>11,763,695</b>	<b>57,597,993</b>
<b>End Balance</b>	<b>16,374,322</b>	<b>19,581,400</b>	<b>20,448,954</b>	<b>20,366,330</b>	<b>20,478,908</b>	<b>23,794,206</b>	<b>24,308,792</b>	<b>26,821,980</b>	<b>26,436,855</b>	<b>25,664,555</b>	<b>22,580,278</b>	<b>14,620,367</b>	<b>14,620,367</b>
<b>Cash Inflows/Outflows</b>	<b>\$ 508,322</b>	<b>\$ 3,207,078</b>	<b>\$ 867,553</b>	<b>\$ (82,623)</b>	<b>\$ 112,577</b>	<b>\$ 3,315,298</b>	<b>\$ 514,586</b>	<b>\$ 2,513,188</b>	<b>\$ (385,125)</b>	<b>\$ (772,300)</b>	<b>\$ (3,084,277)</b>	<b>\$ (7,959,911)</b>	<b>\$ (1,245,633)</b>
<b>School Federal Projects Fund 142</b>	<b>Jul</b>	<b>Aug</b>	<b>Sept</b>	<b>Oct</b>	<b>Nov</b>	<b>Dec</b>	<b>Jan</b>	<b>Feb</b>	<b>Mar</b>	<b>Apr</b>	<b>May</b>	<b>Jun</b>	<b>Total</b>
Cash Receipts	\$ 425,100	\$ 199,910	\$ 425,100	\$ 389,842	\$ 250,137	\$ 496,283	\$ 39,916	\$ 199,910	\$ 224,857	\$ 224,857	\$ 224,857	\$ 225,523	\$ 3,326,293
Loan Proceeds													-
Transfers In (Operational & Debt)	-												-
<b>Total Cash Inflows</b>	<b>425,100</b>	<b>199,910</b>	<b>425,100</b>	<b>389,842</b>	<b>250,137</b>	<b>496,283</b>	<b>39,916</b>	<b>199,910</b>	<b>224,857</b>	<b>224,857</b>	<b>224,857</b>	<b>225,523</b>	<b>3,326,293</b>
Beg Cash Balance	750,000	1,060,011	834,820	919,974	909,662	959,889	1,306,156	1,074,646	974,525	949,245	874,071	798,897	750,000
<b>Available Cash</b>	<b>1,175,100</b>	<b>1,259,921</b>	<b>1,259,921</b>	<b>1,309,815</b>	<b>1,159,799</b>	<b>1,456,172</b>	<b>1,346,072</b>	<b>1,274,556</b>	<b>1,199,382</b>	<b>1,174,102</b>	<b>1,098,928</b>	<b>1,024,420</b>	<b>4,076,293</b>
Cash Payments	115,090	425,100	339,947	400,153	199,910	150,016	271,426	300,032	250,137	300,032	300,032	274,419	3,326,293
Debt Service													-
Transfers Out (PILOT, etc.)													-
<b>Total Cash Outflows</b>	<b>115,090</b>	<b>425,100</b>	<b>339,947</b>	<b>400,153</b>	<b>199,910</b>	<b>150,016</b>	<b>271,426</b>	<b>300,032</b>	<b>250,137</b>	<b>300,032</b>	<b>300,032</b>	<b>274,419</b>	<b>3,326,293</b>
<b>End Balance</b>	<b>1,060,011</b>	<b>834,820</b>	<b>919,974</b>	<b>909,662</b>	<b>959,889</b>	<b>1,306,156</b>	<b>1,074,646</b>	<b>974,525</b>	<b>949,245</b>	<b>874,071</b>	<b>798,897</b>	<b>750,001</b>	<b>750,001</b>
<b>Cash Inflows/Outflows</b>	<b>\$ 310,011</b>	<b>\$ (225,190)</b>	<b>\$ 85,153</b>	<b>\$ (10,312)</b>	<b>\$ 50,227</b>	<b>\$ 346,267</b>	<b>\$ (231,510)</b>	<b>\$ (100,121)</b>	<b>\$ (25,280)</b>	<b>\$ (75,174)</b>	<b>\$ (75,174)</b>	<b>\$ (48,896)</b>	<b>\$ 1</b>

Attachment I-2

Cash Flow Statement - Franklin County FY 2026

School Cafeteria Fund 143	Jul	Aug	Sept	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Total
Cash Receipts	\$ 85,077	\$ 49,901	\$ 49,901	\$ 849,957	\$ 150,113	\$ 750,154	\$ 319,859	\$ 424,978	\$ 150,113	\$ 590,225	\$ 389,802	\$ 280,183	\$ 4,090,263
Loan Proceeds													-
Transfers In (Operational & Debt)	-												-
<b>Total Cash Inflows</b>	<b>85,077</b>	<b>49,901</b>	<b>49,901</b>	<b>849,957</b>	<b>150,113</b>	<b>750,154</b>	<b>319,859</b>	<b>424,978</b>	<b>150,113</b>	<b>590,225</b>	<b>389,802</b>	<b>280,183</b>	<b>4,090,263</b>
Beg Cash Balance	5,238,000	5,242,922	5,147,870	4,697,636	5,072,417	4,797,751	5,097,688	4,967,329	4,952,170	4,652,065	4,907,747	4,647,662	5,238,000
<b>Available Cash</b>	<b>5,323,077</b>	<b>5,292,823</b>	<b>5,197,771</b>	<b>5,547,593</b>	<b>5,222,530</b>	<b>5,547,905</b>	<b>5,417,547</b>	<b>5,392,308</b>	<b>5,102,283</b>	<b>5,242,290</b>	<b>5,297,549</b>	<b>4,927,845</b>	<b>9,328,263</b>
Cash Payments	80,156	144,953	500,135	475,176	424,779	450,217	450,217	440,138	450,217	334,543	649,887	399,340	4,799,758
Debt Service													-
Transfers Out (PILOT, etc.)													-
<b>Total Cash Outflows</b>	<b>80,156</b>	<b>144,953</b>	<b>500,135</b>	<b>475,176</b>	<b>424,779</b>	<b>450,217</b>	<b>450,217</b>	<b>440,138</b>	<b>450,217</b>	<b>334,543</b>	<b>649,887</b>	<b>399,340</b>	<b>4,799,758</b>
End Balance	5,242,922	5,147,870	4,697,636	5,072,417	4,797,751	5,097,688	4,967,329	4,952,170	4,652,065	4,907,747	4,647,662	4,528,505	4,528,505
<b>Cash Inflows/Outflows</b>	<b>\$ 4,922</b>	<b>\$ (95,051)</b>	<b>\$ (450,234)</b>	<b>\$ 374,781</b>	<b>\$ (274,666)</b>	<b>\$ 299,937</b>	<b>\$ (130,359)</b>	<b>\$ (15,159)</b>	<b>\$ (300,105)</b>	<b>\$ 255,682</b>	<b>\$ (260,085)</b>	<b>\$ (119,157)</b>	<b>\$ (709,495)</b>

General Debt Service Fund 151	Jul	Aug	Sept	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Total
Cash Receipts	\$ 361,548	\$ 332,752	\$ 332,752	\$ 356,428	\$ 342,350	\$ 1,806,458	\$ 437,057	\$ 641,827	\$ 551,600	\$ 475,451	\$ 409,541	\$ 351,309	\$ 6,399,073
Loan Proceeds													-
Transfers In (Operational & Debt)	-	-								196,714	135,000		331,714
<b>Total Cash Inflows</b>	<b>361,548</b>	<b>332,752</b>	<b>332,752</b>	<b>356,428</b>	<b>342,350</b>	<b>1,806,458</b>	<b>437,057</b>	<b>641,827</b>	<b>551,600</b>	<b>672,165</b>	<b>544,541</b>	<b>351,309</b>	<b>6,730,787</b>
Beg Cash Balance	7,409,000	7,734,039	8,047,781	8,361,524	7,907,034	8,036,976	9,793,434	10,203,982	10,818,587	11,352,678	9,495,910	8,512,043	7,409,000
<b>Available Cash</b>	<b>7,770,548</b>	<b>8,066,790</b>	<b>8,380,533</b>	<b>8,717,953</b>	<b>8,249,384</b>	<b>9,843,434</b>	<b>10,230,491</b>	<b>10,845,809</b>	<b>11,370,187</b>	<b>12,024,843</b>	<b>10,040,450</b>	<b>8,863,352</b>	<b>14,139,787</b>
Cash Payments	21,000	3,500	3,500	6,000	6,000	34,491	11,000	11,713	2,000	2,000	2,000	2,000	105,204
Debt Service	15,509	15,509	15,509	804,919	206,408	15,509	15,509	15,509	15,509	2,526,934	1,526,408	15,509	5,188,740
Transfers Out (PILOT, etc.)													-
<b>Total Cash Outflows</b>	<b>36,509</b>	<b>19,009</b>	<b>19,009</b>	<b>810,919</b>	<b>212,408</b>	<b>50,000</b>	<b>26,509</b>	<b>27,222</b>	<b>17,509</b>	<b>2,528,934</b>	<b>1,528,408</b>	<b>17,509</b>	<b>5,293,944</b>
End Balance	7,734,039	8,047,781	8,361,524	7,907,034	8,036,976	9,793,434	10,203,982	10,818,587	11,352,678	9,495,910	8,512,043	8,845,843	8,845,843
<b>Cash Inflows/Outflows</b>	<b>\$ 325,039</b>	<b>\$ 313,743</b>	<b>\$ 313,743</b>	<b>\$ (454,491)</b>	<b>\$ 129,942</b>	<b>\$ 1,756,458</b>	<b>\$ 410,548</b>	<b>\$ 614,605</b>	<b>\$ 534,091</b>	<b>\$ (1,856,768)</b>	<b>\$ (983,867)</b>	<b>\$ 333,800</b>	<b>\$ 1,436,843</b>

Attachment I-2

Cash Flow Statement - Franklin County FY 2026

<b>Education Capital Proj. Fund 177</b>	<b>Jul</b>	<b>Aug</b>	<b>Sept</b>	<b>Oct</b>	<b>Nov</b>	<b>Dec</b>	<b>Jan</b>	<b>Feb</b>	<b>Mar</b>	<b>Apr</b>	<b>May</b>	<b>Jun</b>	<b>Total</b>
Cash Receipts	\$ 300	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	300
Loan Proceeds													-
Transfers In (Operational & Debt)													-
<b>Total Cash Inflows</b>	<b>300</b>	<b>-</b>	<b>300</b>										
Beg Cash Balance	70,781												70,781
<b>Available Cash</b>	<b>71,081</b>	<b>-</b>	<b>71,081</b>										
Cash Payments	71,081												71,081
Debt Service													-
Transfers Out (PILOT, etc.)													-
<b>Total Cash Outflows</b>	<b>71,081</b>	<b>-</b>	<b>71,081</b>										
End Balance													-
<b>Cash Inflows/Outflows</b>	<b>\$ (70,781)</b>	<b>\$ -</b>	<b>(70,781)</b>										

<b>Other Capital Projects Fund 178</b>	<b>Jul</b>	<b>Aug</b>	<b>Sept</b>	<b>Oct</b>	<b>Nov</b>	<b>Dec</b>	<b>Jan</b>	<b>Feb</b>	<b>Mar</b>	<b>Apr</b>	<b>May</b>	<b>Jun</b>	<b>Total</b>
Cash Receipts	\$ 2,000	\$ 2,000	\$ 2,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ -	\$ -	13,000
Loan Proceeds													-
Transfers In (Operational & Debt)													-
<b>Total Cash Inflows</b>	<b>2,000</b>	<b>2,000</b>	<b>2,000</b>	<b>1,000</b>	<b>1,000</b>	<b>1,000</b>	<b>1,000</b>	<b>1,000</b>	<b>1,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>12,000</b>
Beg Cash Balance	760,000	732,000	534,000	286,000	287,000	288,000	289,000	290,000	291,000	292,000	292,000	292,000	760,000
<b>Available Cash</b>	<b>762,000</b>	<b>734,000</b>	<b>536,000</b>	<b>287,000</b>	<b>288,000</b>	<b>289,000</b>	<b>290,000</b>	<b>291,000</b>	<b>292,000</b>	<b>292,000</b>	<b>292,000</b>	<b>292,000</b>	<b>772,000</b>
Cash Payments	30,000	200,000	250,000										480,000
Debt Service													-
Transfers Out (PILOT, etc.)													-
<b>Total Cash Outflows</b>	<b>30,000</b>	<b>200,000</b>	<b>250,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>480,000</b>
End Balance	732,000	534,000	286,000	287,000	288,000	289,000	290,000	291,000	292,000	292,000	292,000	292,000	292,000
<b>Cash Inflows/Outflows</b>	<b>\$ (28,000)</b>	<b>\$ (198,000)</b>	<b>\$ (248,000)</b>	<b>\$ 1,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>(468,000)</b>					

**Franklin County Government  
Capital Improvements Program Status  
Fiscal Year 2026**

**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-25

**Project End Date:** 30-Jun-26

**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:** 31-Dec-26

**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. Hoping to begin Fall 2025.

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**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-Jan-25

**Completion Date:** 30-Jun-26

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

**Expenditure Status:** In Process

**Franklin County Government  
Capital Improvements Program Status  
Fiscal Year 2026**

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**Franklin County Education General Capital Project**

**Project Title:** Rock Creek School - Roof

**Project Description:** Roof Replacement

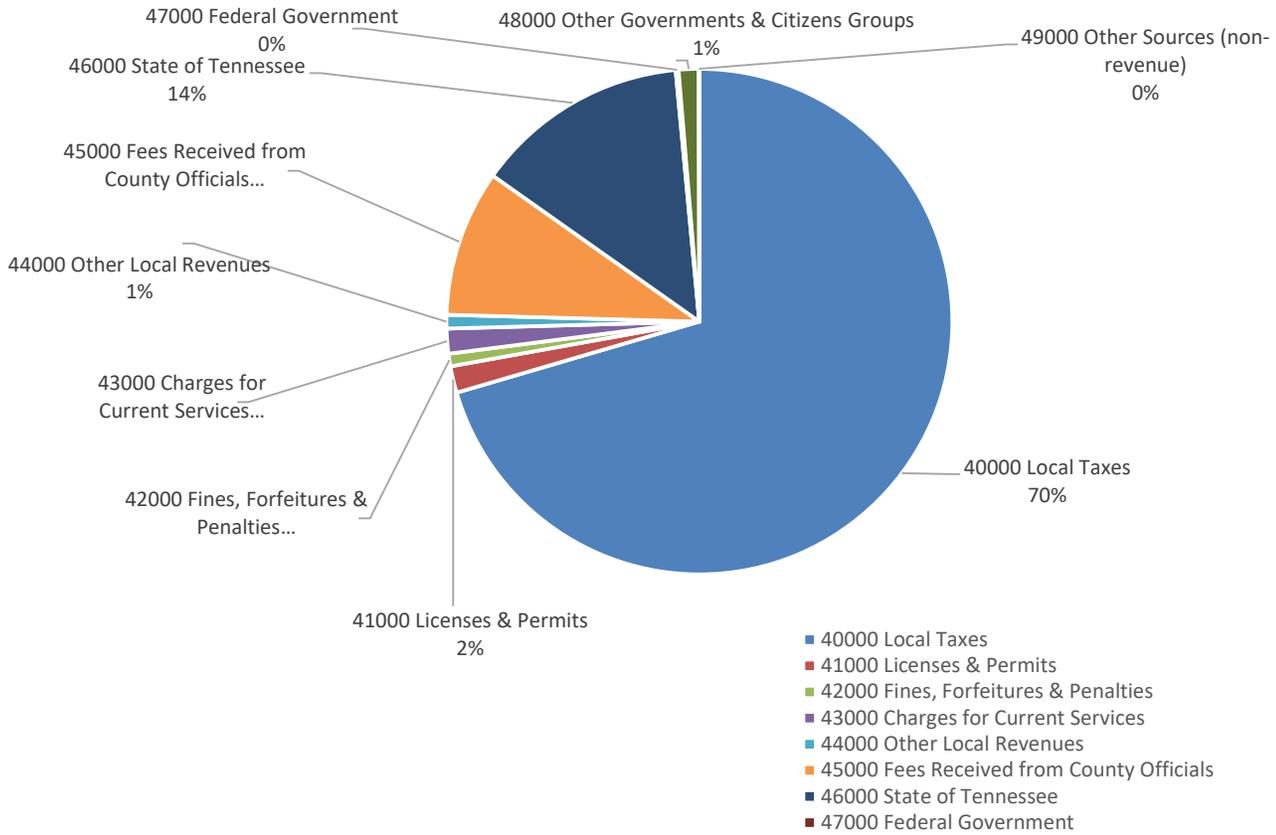
**Project Begin Date:** 1-Jun-25

**Completion Date:** 30-Sep-25

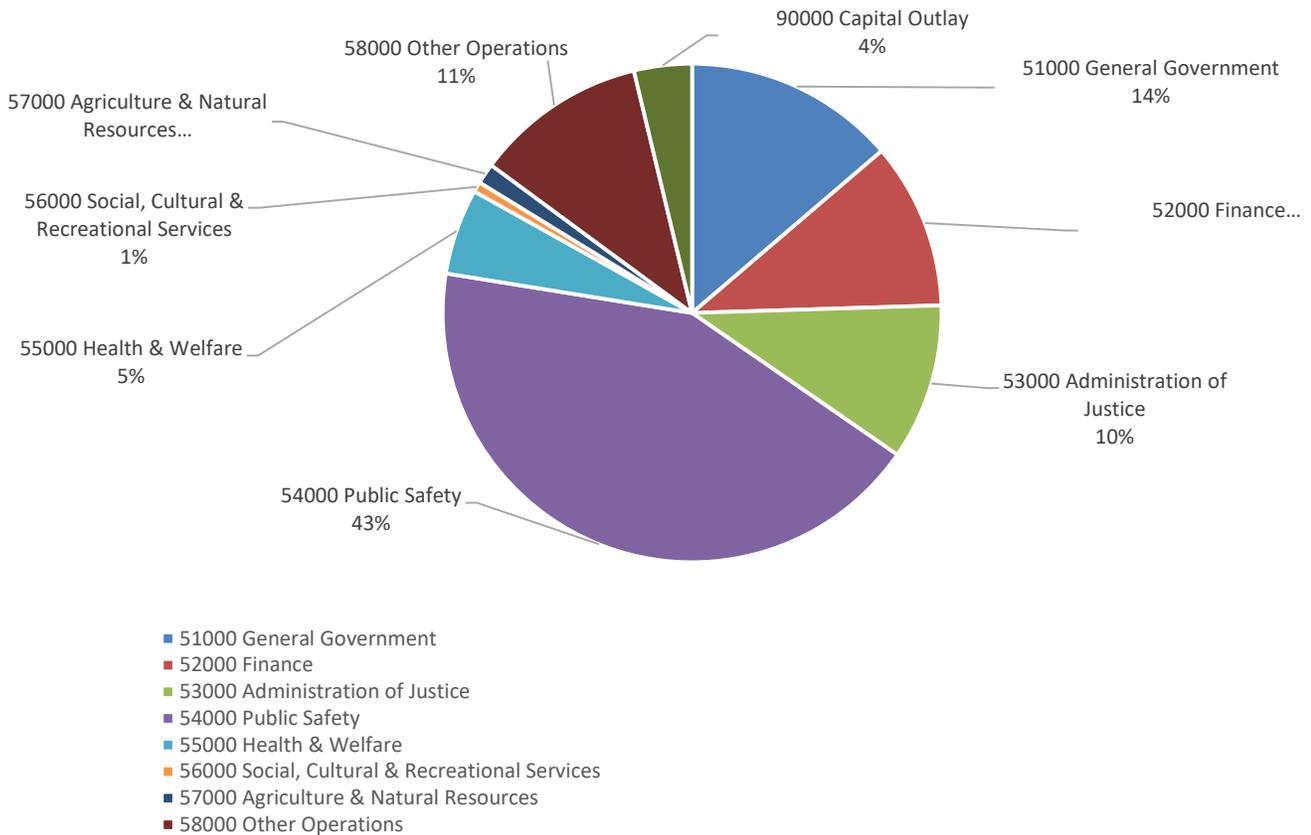
**Initial Loan Specifications:** n/a School General Fund will pay from Capital Outlay 141-76100

**Expenditure Status:** In Process

### County General Revenue Sources 2025/26

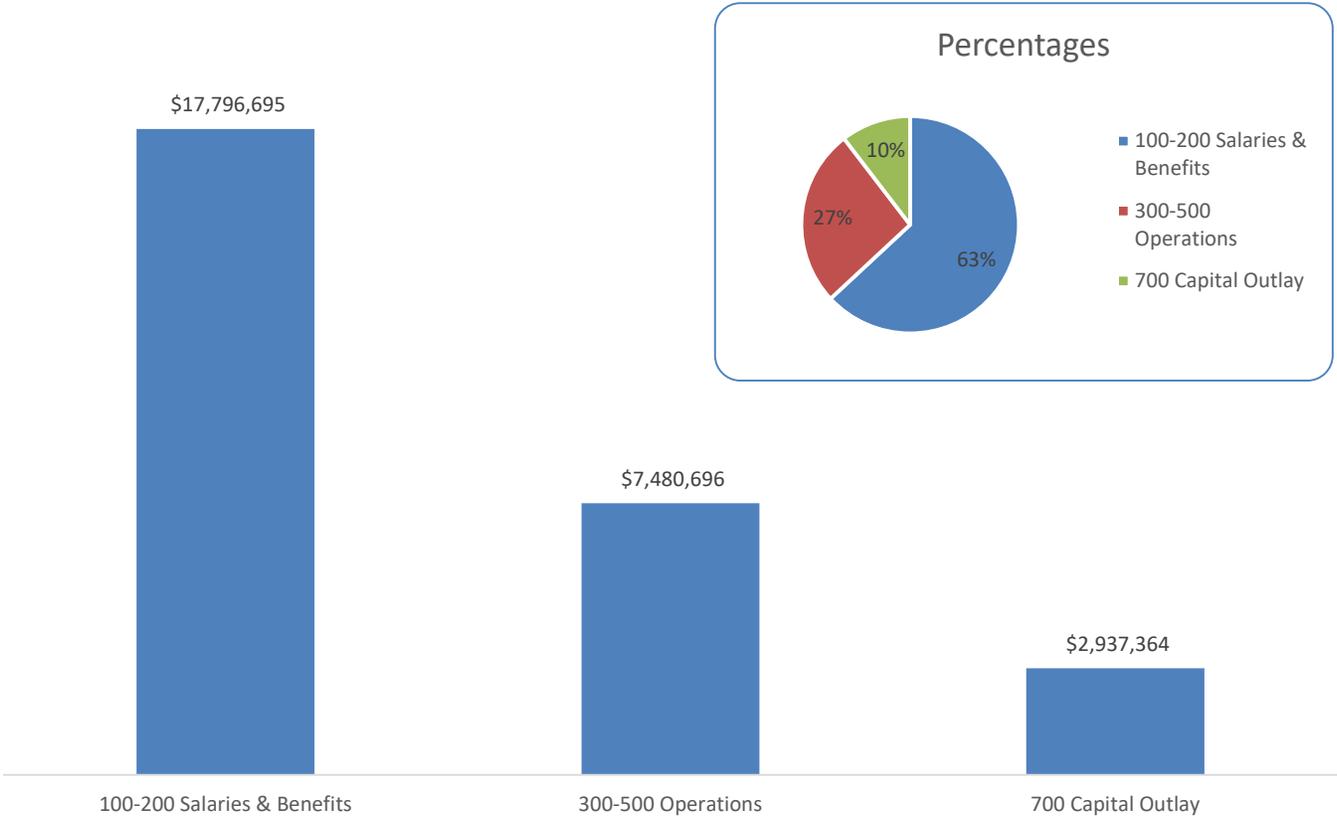


### County General Expenditures 2025/26

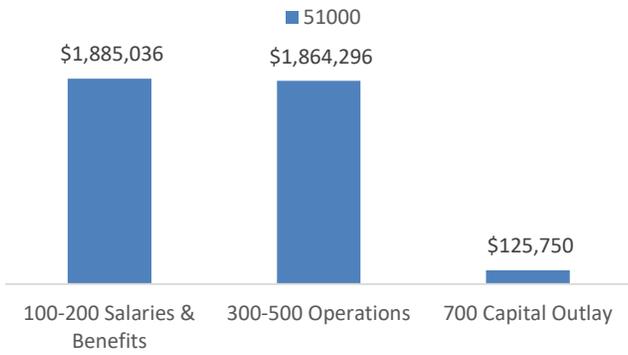


### County General Expenditure Breakdown 2025/26

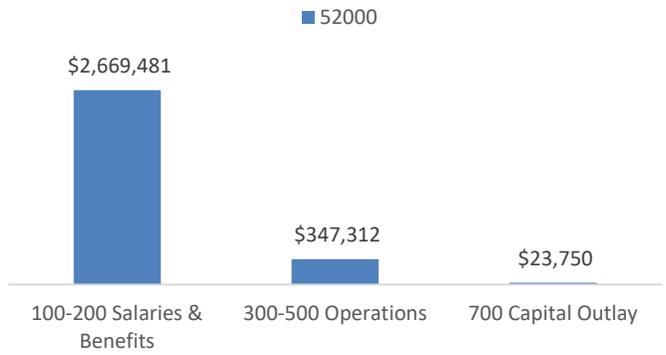
■ Total Expenditures by Category



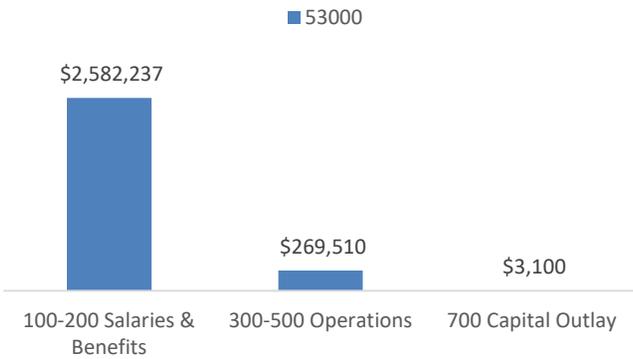
### General Government Expenditures



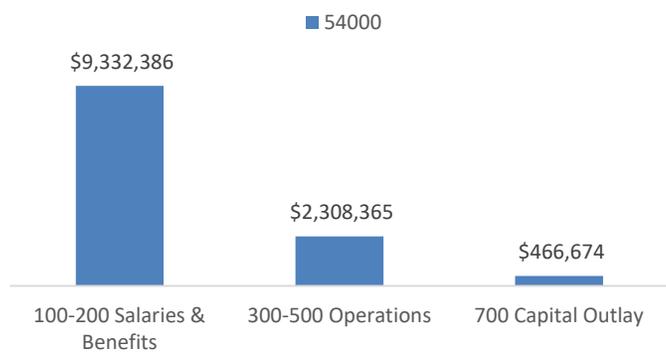
### Finance Expenditures



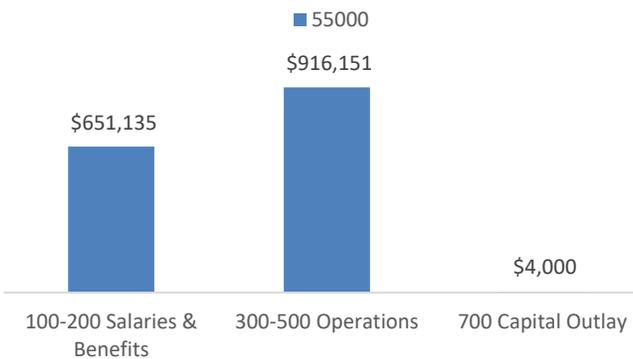
### Administration of Justice



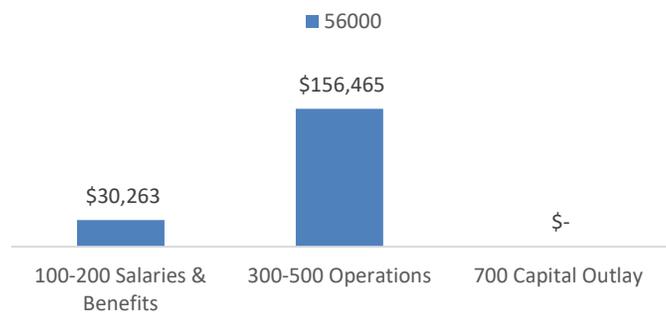
### Public Safety



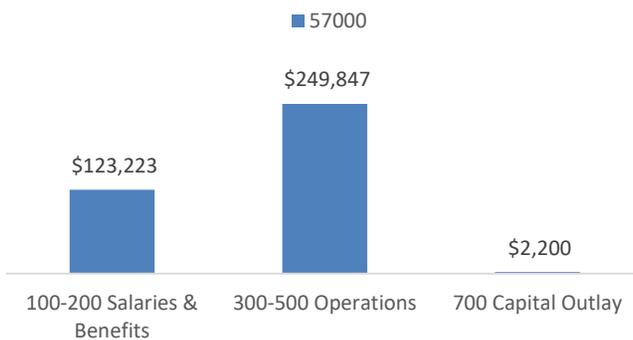
### Public Health & Welfare



### Social, Cultural & Recreational Services



### Agriculture & Natural Resources



### Other Operations

