

**REGULAR SESSION
FRANKLIN COUNTY COMMISSION MEETING
JUNE 22, 2026**

BE IT REMEMBERED that the Board of Franklin County Commissioners met in Regular Session at the Franklin County Courthouse in Winchester, Tennessee, on June 22, 2026 at 6:00 pm. Sheriff Tim Fuller led everyone in pledging allegiance to the flag. Commissioner Glenn Summers gave the invocation. County Clerk Tina Sanders recorded the minutes.

Present

David Eldridge

Lydia Johnson

Billy Anderson

Carolyn Wiseman

Scottie Riddle

Dale Schultz

Tyler Bauer

Johnny Hand

Bruce McMillan

Susan Holmes

Charles Keller

Sam Davidson

Chris Hawkersmith

Glenn Summers

David Kelley **15 Present**

ABSENT Jared Shetters **1 Absent**

Roll Call- County Clerk Tina Sanders

Declaration of Quorum Mayor Chris Guess

Majority of Full Membership Needed

Passed With Majority of Full Membership (15 Yes)

Motion by J.Hand - Dist. 4 "B"

Second by C.Wiseman - Dist. 2 "B"

Voting began

Voting Criteria: Majority of Full Membership Needed

Results tallied

Yes: 15

D.Eldridge - Dist. 1 "A", L.Johnson - Dist. 1 "B", B.Anderson - Dist. 2 "A",
C.Wiseman - Dist. 2 "B", S.Riddle - Dist. 3 "A", D.Schultz - Dist. 3 "B", T.Bauer -
Dist. 4 "A", J.Hand - Dist. 4 "B", B.McMillan - Dist. 5 "A", S. Holmes - Dist. 5 "B",
C.Keller - Dist. 6 "A", S. Davidson - Dist. 7 "A", C.Hawkersmith -Dist. 7 "B",
G.Summers - Dist. 8 "A", D.Kelley - Dist. 8 "B"

No: 0

Passed With Majority of Full Membership

Public Hearing

THE FRANKLIN COUNTY REGIONAL PLANNING COMMISSION RECOMMENDED IN
FAVOR FOR THE FOLLOWING ITEM FOR REZONING:

Rezoning from A, Agricultural to C-1, Commercial District, Restricted. 10th Civil
District; Parcel 18.00 (Part), Franklin County, TN Property Map No. 47, Location,
Greenhaw Road. Applicant – Clifton Miller, Agent for Ryan and D’Lynn Gilliam,
Property Owner.

No one spoke against the rezoning.

Clifton Miller spoke for the rezoning and it is for building an office and a shop.

Majority of Full Membership Needed

Passed With Majority of Full Membership (15 Yes, 1 Absent)

***Motion** by J.Hand - Dist. 4 "B"

Second by C.Wiseman - Dist. 2 "B"

Voting began

Voting Criteria: Majority of Full Membership Needed

Results tallied

Yes: 15

D.Eldridge - Dist. 1 "A", L.Johnson - Dist. 1 "B", B.Anderson - Dist. 2 "A",
C.Wiseman - Dist. 2 "B", S.Riddle - Dist. 3 "A", D.Schultz - Dist. 3 "B", T.Bauer -
Dist. 4 "A", J.Hand - Dist. 4 "B", B.McMillan - Dist. 5 "A", S. Holmes - Dist. 5 "B",
C.Keller - Dist. 6 "A", S. Davidson - Dist. 7 "A", C.Hawkersmith -Dist. 7 "B",

G.Summers - Dist. 8 "A", D.Kelley - Dist. 8 "B"

No: 0

Absent: 1

J.Shetters - Dist. 6 "B"

Passed With Majority of Full Membership

Approval of Minutes

Regular Called Session- May 26, 2026

Majority of Full Membership Needed

Passed With Majority of Full Membership (15 Yes, 1 Absent)

***Motion** by C.Keller - Dist. 6 "A"

Second by L.Johnson - Dist. 1 "B"

Voting began

Voting Criteria: Majority of Full Membership Needed

Results tallied

Yes: 15

D.Eldridge - Dist. 1 "A", L.Johnson - Dist. 1 "B", B.Anderson - Dist. 2 "A",
C.Wiseman - Dist. 2 "B", S.Riddle - Dist. 3 "A", D.Schultz - Dist. 3 "B", T.Bauer -
Dist. 4 "A", J.Hand - Dist. 4 "B", B.McMillan - Dist. 5 "A", S. Holmes - Dist. 5 "B",
C.Keller - Dist. 6 "A", S. Davidson - Dist. 7 "A", C.Hawkersmith -Dist. 7 "B",
G.Summers - Dist. 8 "A", D.Kelley - Dist. 8 "B"

No: 0

Absent: 1

J.Shetters - Dist. 6 "B"

Passed With Majority of Full Membership

Report of Finance Director

Finance Director Report - May 2026

Debt Service Workbook 7/1/2026

Majority of Full Membership Needed

Passed With Majority of Full Membership (15 Yes, 1 Absent)

***Motion** by B.McMillan - Dist. 5 "A"

Second by S.Riddle - Dist. 3 "A"

Voting began

Voting Criteria: Majority of Full Membership Needed

Results tallied

Yes: 15

D.Eldridge - Dist. 1 "A", L.Johnson - Dist. 1 "B", B.Anderson - Dist. 2 "A",
C.Wiseman - Dist. 2 "B", S.Riddle - Dist. 3 "A", D.Schultz - Dist. 3 "B", T.Bauer -
Dist. 4 "A", J.Hand - Dist. 4 "B", B.McMillan - Dist. 5 "A", S. Holmes - Dist. 5 "B",
C.Keller - Dist. 6 "A", S. Davidson - Dist. 7 "A", C.Hawkersmith -Dist. 7 "B",
G.Summers - Dist. 8 "A", D.Kelley - Dist. 8 "B"

No: 0

Absent: 1

J.Shetters - Dist. 6 "B"

Recommendations/Communications

NONE

Committee/Department Reports(Combine a-c)****

a) Trustee's Interest Report May 2026

b) Local Sales Tax Report April 2026

c) Finance Committee Minutes - May 14, 2026

Majority of Full Membership Needed

Passed With Majority of Full Membership (15 Yes, 1 Absent)

***Motion by J.Hand - Dist. 4 "B"**

Second by S.Riddle - Dist. 3 "A"

Voting began

Voting Criteria: Majority of Full Membership Needed

Results tallied

Yes: 15

D.Eldridge - Dist. 1 "A", L.Johnson - Dist. 1 "B", B.Anderson - Dist. 2 "A",
C.Wiseman - Dist. 2 "B", S.Riddle - Dist. 3 "A", D.Schultz - Dist. 3 "B", T.Bauer -
Dist. 4 "A", J.Hand - Dist. 4 "B", B.McMillan - Dist. 5 "A", S. Holmes - Dist. 5 "B",
C.Keller - Dist. 6 "A", S. Davidson - Dist. 7 "A", C.Hawkersmith -Dist. 7 "B",
G.Summers - Dist. 8 "A", D.Kelley - Dist. 8 "B"

No: 0

Absent: 1

J.Shetters - Dist. 6 "B"

Passed With Majority of Full Membership

OLD BUSINESS

NONE

New Business/Resolutions

Resolution 6a-0626- Resolution to Amend the Zoning Resolution of Franklin County, Tennessee regarding certain Energy Generation and Storage Facilities.

Majority of Full Membership Needed

Passed With Majority of Full Membership (15 Yes, 1 Absent)

**Motion* by T.Bauer - Dist. 4 "A"

Second by B.McMillan - Dist. 5 "A"

Voting began

Voting Criteria: Majority of Full Membership Needed

Results tallied

Yes: 15

D.Eldridge - Dist. 1 "A", L.Johnson - Dist. 1 "B", B.Anderson - Dist. 2 "A",
C.Wiseman - Dist. 2 "B", S.Riddle - Dist. 3 "A", D.Schultz - Dist. 3 "B", T.Bauer -
Dist. 4 "A", J.Hand - Dist. 4 "B", B.McMillan - Dist. 5 "A", S. Holmes - Dist. 5 "B",
C.Keller - Dist. 6 "A", S. Davidson - Dist. 7 "A", C.Hawkersmith -Dist. 7 "B",
G.Summers - Dist. 8 "A", D.Kelley - Dist. 8 "B"

No: 0

Absent: 1

J.Shetters - Dist. 6 "B"

Passed With Majority of Full Membership

New Business/Resolutions

Resolution 6b-0626- Resolution Amending the Franklin County Board of Education General Fund Budget of Franklin County, Tennessee for the Fiscal Year Ending June 30, 2026

Majority of Full Membership Needed

Passed With Majority of Full Membership (15 Yes, 1 Absent)

**Motion* by J.Hand - Dist. 4 "B"

Second by L.Johnson - Dist. 1 "B"

Voting began

Voting Criteria: Majority of Full Membership Needed

Results tallied

Yes: 15

D.Eldridge - Dist. 1 "A", L.Johnson - Dist. 1 "B", B.Anderson - Dist. 2 "A",
C.Wiseman - Dist. 2 "B", S.Riddle - Dist. 3 "A", D.Schultz - Dist. 3 "B", T.Bauer -
mers - Dist. 8 "A", D.Kelley - Dist. 8 "B"

No: 0

Absent: 1

J.Shetters - Dist. 6 "B"

Passed With Majority of Full Membership

New Business/Resolutions

Resolution 6c-0626- Resolution Cancelling the Services Provided by United
Communications

Majority of Full Membership Needed

Passed With Majority of Full Membership (15 Yes, 1 Absent)

***Motion by J.Hand - Dist. 4 "B"**

Second by C.Wiseman - Dist. 2 "B"

Voting began

Voting Criteria: Majority of Full Membership Needed

Results tallied

Yes: 15

D.Eldridge - Dist. 1 "A", L.Johnson - Dist. 1 "B", B.Anderson - Dist. 2 "A",
C.Wiseman - Dist. 2 "B", S.Riddle - Dist. 3 "A", D.Schultz - Dist. 3 "B", T.Bauer -
Dist. 4 "A", J.Hand - Dist. 4 "B", B.McMillan - Dist. 5 "A", S. Holmes - Dist. 5 "B",
C.Keller - Dist. 6 "A", S. Davidson - Dist. 7 "A", C.Hawkersmith -Dist. 7 "B",
G.Summers - Dist. 8 "A", D.Kelley - Dist. 8 "B"

No: 0

Absent: 1

J.Shetters - Dist. 6 "B"

Passed With Majority of Full Membership

New Business/Resolutions

Resolution 6d-0626- Resolution Amending the Highway Fund Budget of Franklin
County, Tennessee for the Fiscal Year Ending June 30, 2026

REVISED HANDOUT WAS GIVEN OUT BEFORE THE MEETING

Majority of Full Membership Needed

Passed With Majority of Full Membership (15 Yes, 1 Absent)

***Motion by C.Keller - Dist. 6 "A"**

Second by L.Johnson - Dist. 1 "B"

Voting began

Voting Criteria: Majority of Full Membership Needed

Results tallied

Yes: 15

**D.Eldridge - Dist. 1 "A", L.Johnson - Dist. 1 "B", B.Anderson - Dist. 2 "A",
C.Wiseman - Dist. 2 "B", S.Riddle - Dist. 3 "A", D.Schultz - Dist. 3 "B", T.Bauer -
Dist. 4 "A", J.Hand - Dist. 4 "B", B.McMillan - Dist. 5 "A", S. Holmes - Dist. 5 "B",
C.Keller - Dist. 6 "A", S. Davidson - Dist. 7 "A", C.Hawkersmith -Dist. 7 "B",
G.Summers - Dist. 8 "A", D.Kelley - Dist. 8 "B"**

No: 0

Absent: 1

J.Shetters - Dist. 6 "B"

Passed With Majority of Full Membership

New Business/Resolutions

**Resolution 6e-0626- Resolution Amending the General, Library, Solid Waste, Rural
Fire, Drug Control & Debt Service Fund Budgets of Franklin County, Tennessee for
the Fiscal Year Ending June 30, 2026**

****REVISED HANDOUT GIVEN BEFORE THE MEETING****

Majority of Full Membership Needed

Passed With Majority of Full Membership (15 Yes, 1 Absent)

***Motion by B.McMillan - Dist. 5 "A"**

Second by L.Johnson - Dist. 1 "B"

Voting began

Voting Criteria: Majority of Full Membership Needed

Results tallied

Yes: 15

**D.Eldridge - Dist. 1 "A", L.Johnson - Dist. 1 "B", B.Anderson - Dist. 2 "A",
C.Wiseman - Dist. 2 "B", S.Riddle - Dist. 3 "A", D.Schultz - Dist. 3 "B", T.Bauer -
Dist. 4 "A", J.Hand - Dist. 4 "B", B.McMillan - Dist. 5 "A", S. Holmes - Dist. 5 "B",**

C.Keller - Dist. 6 "A", S. Davidson - Dist. 7 "A", C.Hawkersmith -Dist. 7 "B",
G.Summers - Dist. 8 "A", D.Kelley - Dist. 8 "B"

No: 0

Absent: 1

J.Shetters - Dist. 6 "B"

Passed With Majority of Full Membership

NEW BUSINESS/RESOLUTIONS

Resolution 6f-0626-RESOLUTION AUTHORIZING THE TRANSFER OF THE
REMAINDER/REVERSION INTEREST IN REAL PROPERTY FROM THE FRANKLIN
COUNTY, TENNESSEE TO THE FRANKLIN COUNTY BOARD OF EDUCATION
TABLED*****

APPROVAL OF WARRANTY DEED TO THE FRANKLIN COUNTY BOARD OF
EDUCATION OF FRANKLIN COUNTY, TENNESSEE

TABLED*****

New Business/Resolutions

Resolution 6g-0626- Resolution Increasing the Pay Schedule for Franklin County
Commissioners of Franklin County, Tennessee

Majority of Full Membership Needed

Passed With Majority of Full Membership (13 Yes, 2 No, 1 Absent)

**Motion* by B.McMillan - Dist. 5 "A"

Second by S.Riddle - Dist. 3 "A"

Voting began

Voting Criteria: Majority of Full Membership Needed

Results tallied

Yes: 13

D.Eldridge - Dist. 1 "A", L.Johnson - Dist. 1 "B", B.Anderson - Dist. 2 "A",
C.Wiseman - Dist. 2 "B", S.Riddle - Dist. 3 "A", T.Bauer - Dist. 4 "A", J.Hand - Dist.
4 "B", B.McMillan - Dist. 5 "A", S. Holmes - Dist. 5 "B", S. Davidson - Dist. 7 "A",
C.Hawkersmith -Dist. 7 "B", G.Summers - Dist. 8 "A", D.Kelley - Dist. 8 "B"

No: 2

D.Schultz - Dist. 3 "B", C.Keller - Dist. 6 "A"

Absent: 1

J.Shetters - Dist. 6 "B"

Passed With Majority of Full Membership

New Business/Resolutions

Resolution 6h-0626- Resolution Fixing the Tax Levy in Franklin County, Tennessee for the Fiscal Year Beginning July 1, 2026

Majority of Full Membership Needed

Passed With Majority of Full Membership (15 Yes, 1 Absent)

***Motion by J.Hand - Dist. 4 "B"**

Second by B.McMillan - Dist. 5 "A"

Voting began

Voting Criteria: Majority of Full Membership Needed

Results tallied

Yes: 15

D.Eldridge - Dist. 1 "A", L.Johnson - Dist. 1 "B", B.Anderson - Dist. 2 "A", C.Wiseman - Dist. 2 "B", S.Riddle - Dist. 3 "A", D.Schultz - Dist. 3 "B", T.Bauer - Dist. 4 "A", J.Hand - Dist. 4 "B", B.McMillan - Dist. 5 "A", S. Holmes - Dist. 5 "B", C.Keller - Dist. 6 "A", S. Davidson - Dist. 7 "A", C.Hawkersmith -Dist. 7 "B", G.Summers - Dist. 8 "A", D.Kelley - Dist. 8 "B"

No: 0

Absent: 1

J.Shetters - Dist. 6 "B"

Passed With Majority of Full Membership

New Business/Resolutions

Resolution 6i-0626 - Resolution making Appropriations for the Various Funds, Departments, Institutions, Offices and Agencies of Franklin County, Tennessee for the Year Beginning July 1, 2026 and Ending June 30, 2027

Majority of Full Membership Needed

Passed With Majority of Full Membership (15 Yes, 1 Absent)

***Motion by L.Johnson - Dist. 1 "B"**

Second by B.McMillan - Dist. 5 "A"

Voting began

Voting Criteria: Majority of Full Membership Needed

Results tallied

Yes: 15

D.Eldridge - Dist. 1 "A", L.Johnson - Dist. 1 "B", B.Anderson - Dist. 2 "A",
C.Wiseman - Dist. 2 "B", S.Riddle - Dist. 3 "A", D.Schultz - Dist. 3 "B", T.Bauer -
Dist. 4 "A", J.Hand - Dist. 4 "B", B.McMillan - Dist. 5 "A", S. Holmes - Dist. 5 "B",
C.Keller - Dist. 6 "A", S. Davidson - Dist. 7 "A", C.Hawkersmith -Dist. 7 "B",
G.Summers - Dist. 8 "A", D.Kelley - Dist. 8 "B"

No: 0

Absent: 1

J.Shetters - Dist. 6 "B"

Passed With Majority of Full Membership

Absent: 1

J.Shetters - Dist. 6 "B"

Passed With Majority of Full Membership

New Business/Resolutions

Approve Franklin County Proposed Budget FY27

Majority of Full Membership Needed

***BEFORE APPROVING THE FOLLOWING STATED THEIR CONFLICT OF INTEREST
BECAUSE THEY OR THEIR SPOUSE WERE A COUNTY EMPLOYEE***

1. BILLY ANDERSON

2. SAM DAVIDSON

3. SCOTTIE RIDDLE

4. CAROLYN WISEMAN

5. JOHNNY HAND

6. LYDIA JOHNSON

7. CHRIS HAWKERSMITH

Passed With Majority of Full Membership (15 Yes, 1 Absent)

****Motion*** by T.Bauer - Dist. 4 "A"

Second by B.McMillan - Dist. 5 "A"

Voting began

Voting Criteria: Majority of Full Membership Needed

Results tallied

Yes: 15

D.Eldridge - Dist. 1 "A", L.Johnson - Dist. 1 "B", B.Anderson - Dist. 2 "A",
C.Wiseman - Dist. 2 "B", S.Riddle - Dist. 3 "A", D.Schultz - Dist. 3 "B", T.Bauer -
Dist. 4 "A", J.Hand - Dist. 4 "B", B.McMillan - Dist. 5 "A", S. Holmes - Dist. 5 "B",
C.Keller - Dist. 6 "A", S. Davidson - Dist. 7 "A", C.Hawkersmith -Dist. 7 "B",
G.Summers - Dist. 8 "A", D.Kelley - Dist. 8 "B"

No: 0

Absent: 1

J.Shetters - Dist. 6 "B"

Passed With Majority of Full Membership

Elections/Reappointments

Interlocal Solid Waste Authority

Reappoint Bruce McMillan to ISWA Board for (6 year term) ending 7/31/2032

Majority of Full Membership Needed

Passed With Majority of Full Membership (14 Yes, 1 Abstain, 1 Absent)

***Motion by B.Anderson - Dist. 2 "A"**

Second by C.Hawkersmith -Dist. 7 "B"

Voting began

Voting Criteria: Majority of Full Membership Needed

Results tallied

Yes: 14

D.Eldridge - Dist. 1 "A", L.Johnson - Dist. 1 "B", B.Anderson - Dist. 2 "A",
C.Wiseman - Dist. 2 "B", S.Riddle - Dist. 3 "A", D.Schultz - Dist. 3 "B", T.Bauer -
Dist. 4 "A", J.Hand - Dist. 4 "B", S. Holmes - Dist. 5 "B", C.Keller - Dist. 6 "A", S.
Davidson - Dist. 7 "A", C.Hawkersmith -Dist. 7 "B", G.Summers - Dist. 8 "A",
D.Kelley - Dist. 8 "B"

No: 0

Abstain: 1

B.McMillan - Dist. 5 "A"

Absent: 1

J.Shetters - Dist. 6 "B"

Passed With Majority of Full Membership

Elections/Appointments

Library Board

***Shakia Craig resigned effective 6/30/26
(Linda Jones will finish her term that ends 6/30/28)***

***Lori Greer resigned effective 6/30/26
(Felicia Wright will finish her term that ends 6/30/28)***

***Lynn Claxton rolls off after serving two 3-year terms effective 6/30/2026
(Brenda Cannon fills this vacancy 7/1/26 to 6/30/29)***

Majority of Full Membership Needed

***Passed With Majority of Full Membership (15 Yes, 1 Absent)
by B.McMillan - Dist. 5 "A"***

****MOTION Second by C.Keller - Dist. 6 "A"***

Voting began

Voting Criteria: Majority of Full Membership Needed

Results tallied

Yes: 15

***D.Eldridge - Dist. 1 "A", L.Johnson - Dist. 1 "B", B.Anderson - Dist. 2 "A",
C.Wiseman - Dist. 2 "B", S.Riddle - Dist. 3 "A", D.Schultz - Dist. 3 "B", T.Bauer -
Dist. 4 "A", J.Hand - Dist. 4 "B", B.McMillan - Dist. 5 "A", S. Holmes - Dist. 5 "B",
C.Keller - Dist. 6 "A", S. Davidson - Dist. 7 "A", C.Hawkersmith - Dist. 7 "B",
G.Summers - Dist. 8 "A", D.Kelley - Dist. 8 "B"***

No: 0

Absent: 1

J.Shetters - Dist. 6 "B"

Passed With Majority of Full Membership

Elections/Reappointments

Standing Committees

Appoint Susan B. Holmes to the following:

Ethics, Information Technology, School Committee, Legislative Committee

Majority of Full Membership Needed

Passed With Majority of Full Membership (15 Yes, 1 Absent)

****Motion by B.McMillan - Dist. 5 "A"***

Second by B.Anderson - Dist. 2 "A"

Voting began

Voting Criteria: Majority of Full Membership Needed

Results tallied

Yes: 15

**D.Eldridge - Dist. 1 "A", L.Johnson - Dist. 1 "B", B.Anderson - Dist. 2 "A",
C.Wiseman - Dist. 2 "B", S.Riddle - Dist. 3 "A", D.Schultz - Dist. 3 "B", T.Bauer
- Dist. 4 "A", J.Hand - Dist. 4 "B", B.McMillan - Dist. 5 "A", S. Holmes - Dist. 5
"B", C.Keller - Dist. 6 "A", S. Davidson - Dist. 7 "A", C.Hawkersmith -Dist. 7
"B", G.Summers - Dist. 8 "A", D.Kelley - Dist. 8 "B"**

No: 0

Absent: 1

J.Shetters - Dist. 6 "B"

Passed With Majority of Full Membership

Elections/Appointments

Notary (7)

Majority of Full Membership Needed

Passed With Majority of Full Membership (15 Yes, 1 Absent)

****Motion by J.Hand - Dist. 4 "B"***

Second by S. Davidson - Dist. 7 "A"

Voting began

Voting Criteria: Majority of Full Membership Needed

Results tallied

Yes: 15

**D.Eldridge - Dist. 1 "A", L.Johnson - Dist. 1 "B", B.Anderson - Dist. 2
"A", C.Wiseman - Dist. 2 "B", S.Riddle - Dist. 3 "A", D.Schultz - Dist.
3 "B", T.Bauer - Dist. 4 "A", J.Hand - Dist. 4 "B", B.McMillan - Dist. 5
"A", S. Holmes - Dist. 5 "B", C.Keller - Dist. 6 "A", S. Davidson - Dist.
7 "A", C.Hawkersmith -Dist. 7 "B", G.Summers - Dist. 8 "A",
D.Kelley - Dist. 8 "B"**

No: 0

Absent: 1

J.Shetters - Dist. 6 "B"

Passed With Majority of Full Membership

Comments -NONE

Adjournment 6:24p

Majority of Full Membership Needed

Passed With Majority of Full Membership (15 Yes, 1 Absent)

***Motion by S.Riddle - Dist. 3 "A"**

Second by C.Wiseman - Dist. 2 "B"

Voting began

Voting Criteria: Majority of Full Membership Needed

Results tallied

Yes: 15

D.Eldridge - Dist. 1 "A", L.Johnson - Dist. 1 "B", B.Anderson - Dist. 2 "A", C.Wiseman - Dist. 2 "B", S.Riddle - Dist. 3 "A", D.Schultz - Dist. 3 "B", T.Bauer - Dist. 4 "A", J.Hand - Dist. 4 "B", B.McMillan - Dist. 5 "A", S. Holmes - Dist. 5 "B", C.Keller - Dist. 6 "A", S. Davidson - Dist. 7 "A", C.Hawkersmith - Dist. 7 "B", G.Summers - Dist. 8 "A", D.Kelley - Dist. 8 "B"

No: 0

Absent: 1

J.Shetters - Dist. 6 "B"

Passed With Majority of Full Membership
Dist. 4 "A", J.Hand - Dist. 4 "B", B.McMillan - Dist. 5 "A", S. Holmes - Dist. 5 "B", C.Keller - Dist. 6 "A", S. Davidson - Dist. 7 "A", C.Hawkersmith - Dist. 7 "B", G.Sum

**REGULAR SESSION AGENDA
FRANKLIN COUNTY
BOARD OF COMMISSIONERS
6:00PM
FRANKLIN COUNTY COURTHOUSE
June 22, 2026**

1. Call to Order

Mayor Chris Guess

Opening and Pledge Allegiance Sheriff Fuller

Invocation- Commissioner Glenn Summers

Roll Call- County Clerk Tina Sanders

Declaration of Quorum Mayor Chris Guess

2. Public Hearing

THE FRANKLIN COUNTY REGIONAL PLANNING COMMISSION RECOMMENDED IN FAVOR FOR THE FOLLOWING ITEM FOR REZONING:

Rezoning from A, Agricultural to C-1, Commercial District, Restricted. 10th Civil District; Parcel 18.00 (Part), Franklin County, TN Property Map No. 47, Location, Greenhaw Road. Applicant – Clifton Miller, Agent for Ryan and D'Lynn Gilliam, Property Owner.

3. Approval of Minutes

Regular Called Session- May 26, 2026

4. Report of Finance Director

Finance Director Report - May 2026

Debt Service Workbook 7/1/2026

5. Recommendations/Communications

NONE

6. Committee/Department Reports **(Combine a-c)**

a) Trustee's Interest Report May 2026

b) Local Sales Tax Report April 2026

c) Finance Committee Minutes - May 14, 2026

7. Old Business

NONE

8. New Business/Resolutions

Resolution 6a-0626- Resolution to Amend the Zoning Resolution of Franklin County, Tennessee regarding certain Energy Generation and Storage Facilities.

9. New Business/Resolutions

Resolution 6b-0626- Resolution Amending the Franklin County Board of Education General Fund Budget of Franklin County, Tennessee for the Fiscal Year Ending June 30, 2026

10. New Business/Resolutions

Resolution 6c-0626- Resolution Cancelling the Services Provided by United Communications

11. New Business/Resolutions

Resolution 6d-0626- Resolution Amending the Highway Fund Budget of Franklin County, Tennessee for the Fiscal Year Ending June 30, 2026

12. New Business/Resolutions

Resolution 6e-0626- Resolution Amending the General, Library, Solid Waste, Rural Fire, Drug Control & Debt Service Fund Budgets of Franklin County, Tennessee for the Fiscal Year Ending June 30, 2026

13. New Business/Resolutions

Resolution 6f-0626 - Resolution Authorizing the Transfer of the Remainder/Reversion Interest in Real Property from the Franklin County, Tennessee to the Franklin County Board of Education

14. New Business/Resolutions

Approval of WARRANTY DEED to The Franklin County Board of Education of Franklin County, Tennessee

15. New Business/Resolutions

Resolution 6g-0626- Resolution Increasing the Pay Schedule for Franklin County Commissioners of Franklin County, Tennessee

16. New Business/Resolutions

Resolution 6h-0626- Resolution Fixing the Tax Levy in Franklin County, Tennessee for the Fiscal Year Beginning July 1, 2026

17. New Business/Resolutions

Resolution 6i-0626 - Resolution making Appropriations for the Various Funds, Departments, Institutions, Offices and Agencies of Franklin County, Tennessee for the Year Beginning July 1, 2026 and Ending June 30, 2027

18. New Business/Resolutions

Approve Franklin County Proposed Budget FY27

19. Elections/Reappointments

Interlocal Solid Waste Authority

Reappoint Bruce McMillan to ISWA Board for (6 year term) ending 7/31/2032

20. Elections/Appointments

Library Board

Shakia Craig resigned effective 6/30/26
(Linda Jones will finish her term that ends 6/30/28)

Lori Greer resigned effective 6/30/26
(Felicia Wright will finish her term that ends 6/30/28)

Lynn Claxton rolls off after serving two 3-year terms effective 6/30/2026
(Brenda Cannon fills this vacancy 7/1/26 to 6/30/29)

21. Elections/Reappointments

Standing Committees

Appoint Susan B. Holmes to the following:

Ethics, Information Technology, School Committee, Legislative Committee

22. Elections/Appointments

Notary (7)

23. Comments

24. Adjournment

25. Benediction

Commissioner David Kelley

F.C. Planning & Zoning Department

NOTICE OF PUBLIC HEARING

In conformity with TCA-13-7-105, a public hearing will be held by the Franklin County Board of Commissioners on June 22, 2026 at 6:00 P.M. at the Franklin County Courthouse to consider the adoption of amendment(s) to the Zoning Map of Franklin County.

THE FRANKLIN COUNTY REGIONAL PLANNING COMMISSION RECOMMENDED IN FAVOR FOR THE FOLLOWING ITEM FOR REZONING:

Rezoning from A, Agricultural to C-1, Commercial District, Restricted. 10th Civil District; Parcel 18.00 (Part), Franklin County, TN Property Map No. 47, Location, Greenhaw Road. Applicant – Clifton Miller, Agent for Ryan and D'Lynn Gilliam, Property Owner.

The proposed amendment(s) may be reviewed in the Planning/Zoning Department, Courthouse Basement Room 109, Winchester TN. All persons affected by the proposed amendment(s) are invited to appear in person or be represented by agent or petition for the purpose of expressing themselves in support of or in opposition to the rezoning and zoning text amendments.

This 18th day of May, 2026.

Eric Bradford
Director/Building Commissioner
Franklin County Planning and Zoning Department
Winchester, TN 37398
Phone (931) 967-0981 E-mail at ericbradford@franklincotn.gov

Building Permits are required in Franklin County

The Franklin County Regional Planning Commission – April 28, 2026.

The Franklin County Regional Planning Commission met in a regular session on April 28, 2026 in the Franklin County Courthouse. The meeting started at 6:00PM with a quorum present.

The members present were Jeremy Price, Greg Houston, Eddie Vincent, Mike Stubblefield, Kevin Pickett, Helen Tinnerman, Michael Rudder, Luke McCurry, Eddie Clark, Atty. Joseph Johnson and Mayor Chris Guess. Also present were Building Commissioner Eric Bradford and Planning Assistant Kelly Hall. A Visitors' List is attached.

Chairman Jeremy Price introduced himself and gave a brief explanation of the meeting procedures. Chairman Price also stated that any rezoning cases would be forwarded on to the County Commission for the June 22, 2026 meeting whether or not the voting was in favor for or against.

A motion was made by Helen Tinnerman to approve the minutes from the March 31, 2026 Planning Commission meeting. The motion was second by Kevin Pickett. All aye.

Eric Bradford, Building Commissioner, introduced Case No. 09-26; Preliminary/Final Subdivision Plat Review – 2nd minor division in a calendar year; Applicant: Aleisha Putman, Agent for Perusse Farms GP property owner, Location 10th Civil District, Parcel 43.00, Franklin County, TN Property Map No. 57, Located on Blue Spring Road, and read the Staff Report. There were no returned adjoining property owner notices. Chairman Price polled the Board members for questions of comments. With no questions or comments from the Board, Price turned the meeting over to the members of the audience to voice any questions, concerns or comments. With no comments from the audience, Price brought the discussion back to the Board. Michael Rudder made a motion to approve the second minor division in a calendar year with the following conditions:

1. Add to note #5 – Parcel 43.00 is approximately 679 feet west of the 1.20+/- acre division.
2. Take off the wording - Perusse Farms, GP (Remaining).
3. Correct the 3 adjoining property owners to the West to show the current owners.
4. The proposed is generally in compliance with the Franklin County Zoning Resolution and Subdivision Regulations.

Greg Houston seconded the motion. All aye.

Eric Bradford, Building Commissioner, introduced case #10-26; Re-Zoning Request; Applicant Clifton Miller – Agent for Ryan and D'Lynn Gilliam, property owner, Location 10th Civil District, Parcel 18.00(part), Franklin County, TN Property Map No. 47, Location – Greenhaw Road. The request is to rezone 14.18+/- acres from A,

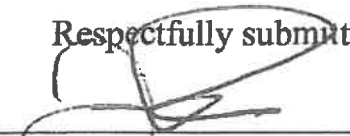
Agricultural to C-1, Commercial District Restricted and read the staff report. There was one adjoining property owner notice returned. Chairman Price then polled the Board for questions and comments. Board member Michael Rudder inquired in regards to compatibility with surrounding zoning. Director Bradford stated that there are commercially zoned properties in the area. With no other questions or comments from the Board, Price turned the meeting over to the members of the audience to voice any questions, concerns or comments. Adjoining property owner, Mr. Jay Ballard Sr. stated his concern was water run off on his property. Director Bradford stated that would be addressed during plot plan review if the rezoning passes. Audience member Denise Rudder was asking why not build the buildings on the property already rezoned. Mr. Clifton Miller, agent for Tinsley Properties, LLC, stated that due to storage areas needed for their stock piles, they are not able to build on the current property zoned I-1 and they needed this other property to build their office, shop and maintenance buildings. Audience member Austin Burgin asked with this rezoning could they move their asphalt plant and operate it. Director Bradford stated that C-1 would not allow for that type of operation. With no other questions or comments from the audience, Chairman Price brought the discussion back to the Board and called for a motion. Luke McCurry made a recommended approval to forward the rezoning request to the County Commission. The motion was second by Greg Houston. All Aye. The request will be forwarded to the County Commission for the June 22, 2026 meeting.

A motion to adjourn the meeting was made by Eddie Vincent. Eddie Clark second the motion. Jeremy Price adjourned the meeting at 6:25 PM.

MINUTES REVIEWED AND APPROVED

May 26, 2026 DATE

Respectfully submitted,



Jeremy Price, Chairman
Greg Houston, Vice-Chairman



Secretary – Helen Tinnerman
Vice-Secretary – Eddie Vincent

STAFF REPORT

Date: April 28, 2026
To: Franklin County Regional Planning Commission
From: Staff

General Information

Applicant: Clifton Miller.

Status of Applicant: Agent for Ryan and D'Lynn Gilliam - property owner.

Requested Action: Rezoning a portion of a parcel from A, Agricultural to C-1, Commercial District, Restricted.

Purpose: To allow the construction of an office and shop and/or any other use permitted in a C-1, Commercial District, Restricted, Zoned District.

Existing Zoning: A, Agricultural.

Location: 10th Civil District; Parcel 18.00 (part), Franklin County, TN Property Map No. 47, located on Greenhaw Road.

Size: Approximately 14.18 +/- acres.

Existing Land Use: Open.

Surrounding Land Use/Zoning:

North –Agricultural, Open and A, Agricultural.
South –Agricultural, Open and A, Agricultural.
East – Residential, Wooded and A, Agricultural.
West – Agricultural, Wooded and A, Agricultural.

Specific Information

Previous Actions: This parcel was zoned A, Agricultural with the adoption of Zoning in 1974. The parent parcel has been divided off into 3 separate tracts with each over 5 acres and conforming road frontage. A request to rezone the 14.18+/- acres from A, Agricultural to I-1, Industrial, Special, was heard at the 3/31/2026 Planning Commission meeting; however, the applicant withdrew the request at the meeting.

Access: The parcel fronts Greenhaw Road for approximately four-hundred and twenty-one (421) feet. Greenhaw Road is a County Road with a fifty (50) foot ROW and Asphalt surface. 431

Utilities A four (4) inch water line runs along the east side of Greenhaw Road according to Travis Stephens, Maintenance Supervisor for Decherd Water. Potable water is supplied by Decherd Water Department. Power is provided by the Duck River Electric Membership Corporation.

Fire Protection: Fire protection service is provided by the Alto/Oak Grove Volunteer Fire Department. There are no fire hydrants in the general area.

Other Public Services: Police protection is provided by the Franklin County Sheriff's Department.

Drainage/Flood: Drainage is generalized to the center then off to the northwest. There does not appear to be any low lying or ponding areas according to the USGS Quad Map. The site is not in an identified FEMA flood hazard area per Map No. 47051C0160E.

Area Characteristics: The immediate area is characterized by agricultural and industrial activities, with residential activities along the roadways. The general area is characterized by agricultural and residential activities along the roadways.

Comprehensive Growth Plan: The site is located within the Franklin County Rural Area (RA).

Applicable Regulations

Franklin County Zoning Resolution - Article X, Section 3 (page 81) and Article VIII, Section 2 (Page 65).

Analysis

Staff recommends the requested rezoning of the 14.18+/- acres from A, Agricultural to C-1, Commercial District, Restricted.

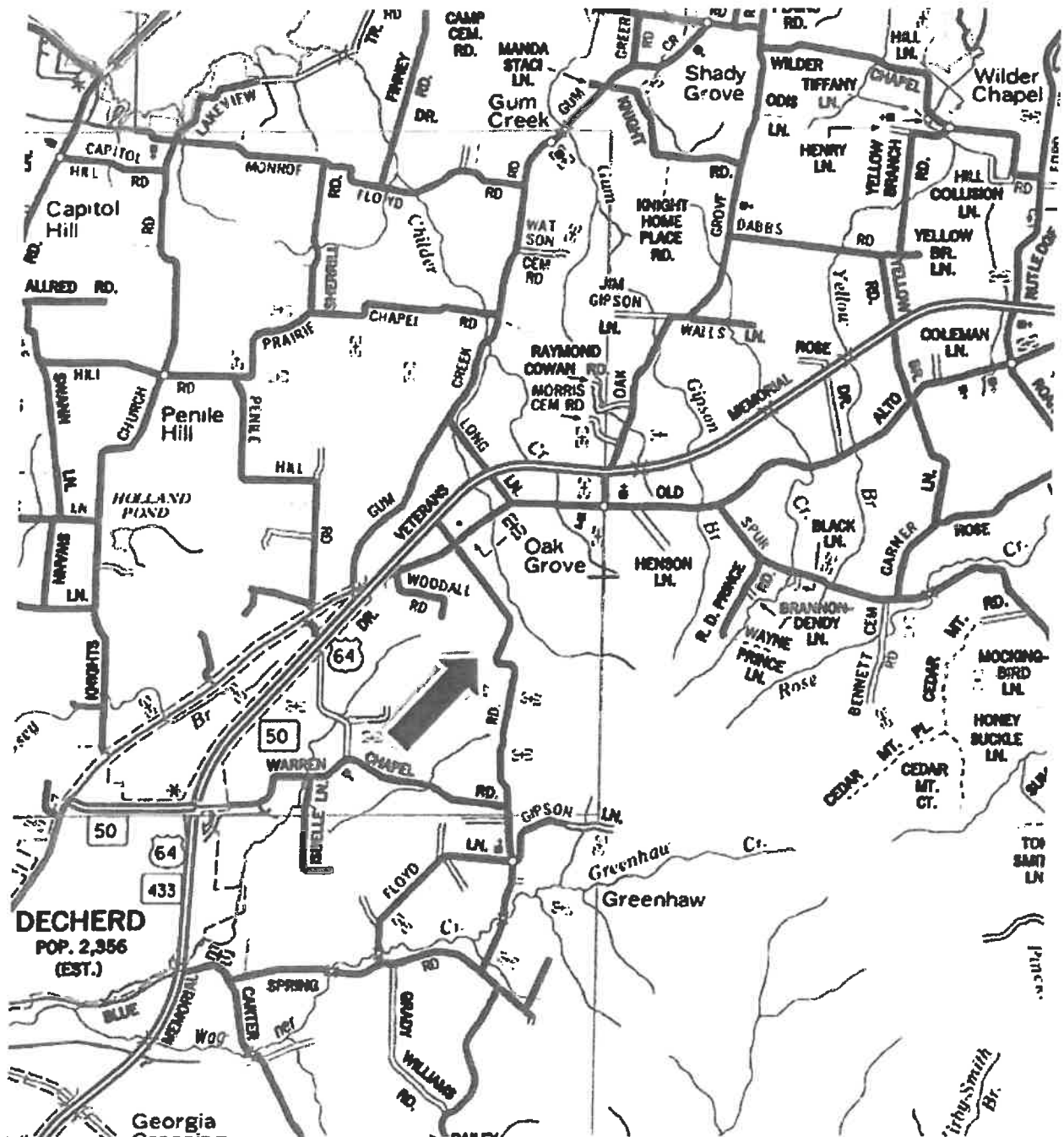
1. The proposal is generally in compliance with the Franklin County Zoning Resolution.

Site Visit: 03/19/26

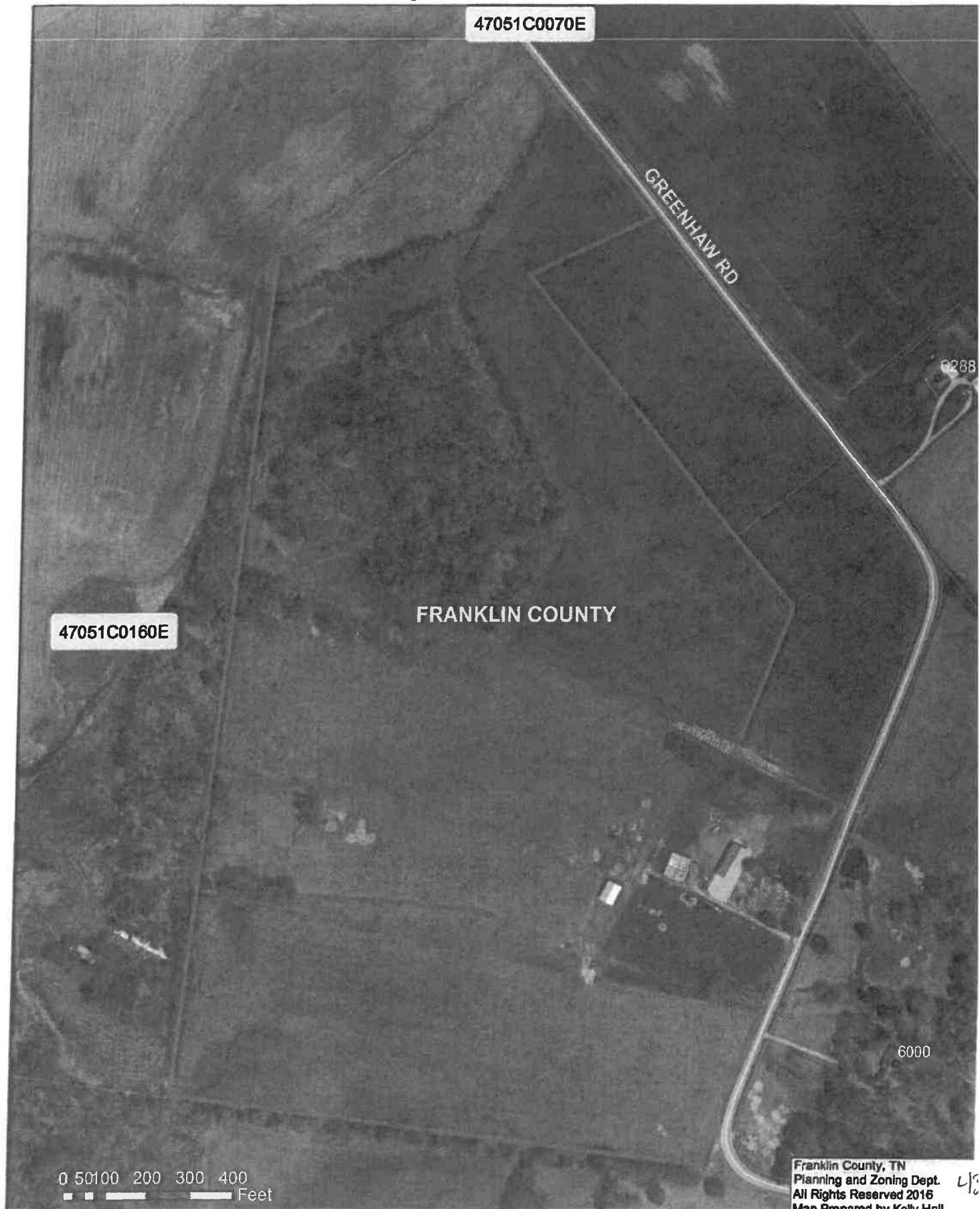
Attachments

- a) General Location Map.
- b) Survey.
- c) GIS View.

General Area Map – Miller for Gilliam – #C04-26
Map 47 Parcel 18.00 (part)
Franklin County Board of Commissioners – 6/22/2026



GIS View - Miller for Gilliam
Map 47 Parcel 18.00
Franklin County Board of Commissioners 6-22-26



**REMAINING LAND
46.59 ACRES +/-**

PROPERTY INFORMATION:
Ryan & D'Lynn Gilliam
Greenhaw Road
Parcel 047 018.00
DB 494 108

Total Area:
2,647,237 Sq. Feet
80.77 Acres

NEW TRACT
617,669 Sq. Feet
14.18 Acres

Jay Ballard
Greenhaw Road
Pawcat 047 025.00
DB 473 368

*Behold,
I make all
things new.*

- GENERAL NOTES:**
1. THIS PANEL IS SUBJECT TO ANY AND ALL RIGHTS OF LAW AND EQUITABLES AS SHOWN ON ANY OTHER RIGHTS OF WAY AND EASEMENTS RECORDS. THE RECORDS EITHER RECORDED OR BY PRESCRIPTION THAT A TITLE BRANCH MAY HOLD.
 2. THIS SURVEY HAS BEEN MADE USING THE LATEST RECORDED DEEDS, AND THERE ARE NO UNCONCLOUSED EASEMENTS OR RIGHTS OF WAY SHOWN HEREON. THIS SURVEY IS SUBJECT TO THE FINDING OF THE TITLE BRANCH. THIS PANEL IS SUBJECT TO ALL RESTRICTIONS, COVENANTS AND EASEMENTS APPLICABLE.

LEGEND

- These starting symbols within found in the starting
- PKMUL
- IRON PLANT (427)
- DEED PLANT
- FEVRE POST
- PROPERTY POLE
- PROPERTY LANE
- ROAD POLE
- WASHNET
- FBKE
- BIRD CATTLE
- POWER ON LANE
- 190 200 300



Doyce Elkins
Professional Land Surveyor
Registered in TN



I HEREBY CERTIFY THAT ALL FACTORS, IF ANY, AND THE NAME OF PERSONS
 FOR THE UNLOCATED SURVEY OR PART THEREOF ARE AS FOLLOWS:

BOUNDARY SURVEY
 GILLIAM PROPERTY
 MAP 047, PARCEL 018UD
 GREENHAWK TOWN, DECATUR, GEORGIA
 PART CIVIL DISTRICT OF HANCOCK COUNTY
 PROJECTED FOR RYAN & DAVIDSON GILLIAM TRACTS, DECATUR, GEORGIA

DATE	SCALE	SHEET	DRAWN BY	PROJECT
12/5/2025	1" = 100'	1 OF 1	BAADME	25040

REGULAR SESSION
FRANKLIN COUNTY COMMISSION MEETING
May 26, 2026

BE IT REMEMBERED that the Board of Franklin County Commissioners met in Regular Session at the Franklin County Courthouse in Winchester, Tennessee, on May 26, 2026 at 6:00 pm. Sheriff Tim Fuller led everyone in pledging allegiance to the flag. Commissioner Sam Davidson gave the invocation. County Clerk Tina Sanders recorded the minutes.

Call to Order

Mayor Chris Guess

Roll Call

Present

David Eldridge
Lydia Johnson
William Anderson
Carolyn Wiseman
Scottie Riddle
Dale Schultz
Tyler Bauer
Johnny Hand
Bruce McMillan
Susan Holmes
Charles Keller
Jared Shetters
Sam Davidson
Chris Hawkersmith
Glenn Summers
David Kelley

Quorum Present (16 PRESENT)

Public Hearing

NONE

Approval of Minutes

Regular Called Session- April 27, 2026

Majority of Full Membership Needed

Passed With Majority of Full Membership (16 Yes)

****Motion* by B. Anderson - Dist. 2 "A"**

Second by C. Keller - Dist. 6 "A"

Voting began

Voting Criteria: Majority of Full Membership Needed

Results tallied

Yes: 16

No: 0

Passed With Majority of Full Membership

Report of Finance Director

a) Finance Director Reports April 2026

b) Inter-Category Amendments

c) Franklin County Fiscal Outlook

Majority of Full Membership Needed

Passed With Majority of Full Membership (16 Yes)

****Motion* by S.Riddle - Dist. 3 "A"**

Second by J.Shetters - Dist. 6 "B"

Voting began

Voting Criteria: Majority of Full Membership Needed

Results tallied

Yes: 16

D.Eldridge - Dist. 1 "A", L.Johnson - Dist. 1 "B", B.Anderson - Dist. 2 "A",
C.Wiseman - Dist. 2 "B", S.Riddle - Dist. 3 "A", D.Schultz - Dist. 3 "B", T.Bauer -
Dist. 4 "A", J.Hand - Dist. 4 "B", B.McMillan - Dist. 5 "A", S. Holmes - Dist. 5 "B",
C.Keller - Dist. 6 "A", J.Shetters - Dist. 6 "B", S. Davidson - Dist. 7 "A",
C.Hawkersmith -Dist. 7 "B", G.Summers - Dist. 8 "A", D.Kelley - Dist. 8 "B"

No: 0

Passed With Majority of Full Membership

Recommendations/Communications

NONE

Committee/Department Reports

Combine and approve Reports (a-d)

- a) Trustee's Interest Report April 2026
- b) Sales Tax Report March 2026
- c) Finance Committee Minutes April 16, 2026
- d) Solid Waste 3rd Quarter Reports 2026

Majority of Full Membership Needed

Passed With Majority of Full Membership (15 Yes, 1 Abstain)

***Motion by J.Hand - Dist. 4 "B"**

Second by C.Wiseman - Dist. 2 "B"

Voting began

Voting Criteria: Majority of Full Membership Needed

Results tallied

Yes: 15

**D.Eldridge - Dist. 1 "A", L.Johnson - Dist. 1 "B", B.Anderson - Dist. 2 "A",
C.Wiseman - Dist. 2 "B", S.Riddle - Dist. 3 "A", D.Schultz - Dist. 3 "B",
T.Bauer - Dist. 4 "A", J.Hand - Dist. 4 "B", S. Holmes - Dist. 5 "B", C.Keller
- Dist. 6 "A", J.Shetters - Dist. 6 "B", S. Davidson - Dist. 7 "A",
C.Hawkersmith -Dist. 7 "B", G.Summers - Dist. 8 "A", D.Kelley - Dist. 8 "B"**

No: 0

Abstain: 1

B.McMillan - Dist. 5 "A"

Passed With Majority of Full Membership

Old Business

NONE

New Business/Resolutions

Resolution 5a-0526- Resolution to Transfer Funds from Federal Projects Fund to General Purpose School Fund for Fiscal Year Ending June 30, 2027

Majority of Full Membership Needed

Passed With Majority of Full Membership (15 Yes, 1 Abstain)

***Motion by T.Bauer - Dist. 4 "A"**

Second by B.Anderson - Dist. 2 "A"

Voting began

Voting Criteria: Majority of Full Membership Needed

Results tallied

Yes: 15

**D.Eldridge - Dist. 1 "A", L.Johnson - Dist. 1 "B", B.Anderson - Dist. 2 "A",
C.Wiseman - Dist. 2 "B", S.Riddle - Dist. 3 "A", D.Schultz - Dist. 3 "B",
T.Bauer - Dist. 4 "A", J.Hand - Dist. 4 "B", S. Holmes - Dist. 5 "B", C.Keller
- Dist. 6 "A", J.Shetters - Dist. 6 "B", S. Davidson - Dist. 7 "A",
C.Hawkersmith -Dist. 7 "B", G.Summers - Dist. 8 "A", D.Kelley - Dist. 8 "B"**

No: 0

Abstain: 1

B.McMillan - Dist. 5 "A"

Passed With Majority of Full Membership

New Business/Resolutions

**Resolution 5b-0526-Resolution Amending the Franklin Co Board of Education
General and Federal Project Fund Budgets of Franklin County, Tennessee for the
Fiscal Year Ending June 30, 2026**

Majority of Full Membership Needed

Passed With Majority of Full Membership (15 Yes, 1 Abstain)

***Motion by J.Hand - Dist. 4 "B"**

Second by J.Shetters - Dist. 6 "B"

Voting began

Voting Criteria: Majority of Full Membership Needed

Results tallied

Yes: 15

**D.Eldridge - Dist. 1 "A", L.Johnson - Dist. 1 "B", B.Anderson - Dist. 2 "A",
C.Wiseman - Dist. 2 "B", S.Riddle - Dist. 3 "A", D.Schultz - Dist. 3 "B", T.Bauer -
Dist. 4 "A", J.Hand - Dist. 4 "B", S. Holmes - Dist. 5 "B", C.Keller - Dist. 6 "A",
J.Shetters - Dist. 6 "B", S. Davidson - Dist. 7 "A", C.Hawkersmith -Dist. 7 "B",
G.Summers - Dist. 8 "A", D.Kelley - Dist. 8 "B"**

No: 0

Abstain: 1

B.McMillan - Dist. 5 "A"

Passed With Majority of Full Membership

New Business/Resolutions

Resolution 5c-0526- Resolution Amending the Franklin Co Board of Education General Fund Budget of Franklin County, Tennessee for the Fiscal Year Ending June 30, 2026

Majority of Full Membership Needed

Passed With Majority of Full Membership (15 Yes, 1 Abstain)

***Motion by C.Keller - Dist. 6 "A"**

Second by L.Johnson - Dist. 1 "B"

Voting began

Voting Criteria: Majority of Full Membership Needed

Results tallied

Yes: 15

D.Eldridge - Dist. 1 "A", L.Johnson - Dist. 1 "B", B.Anderson - Dist. 2 "A", C.Wiseman - Dist. 2 "B", S.Riddle - Dist. 3 "A", D.Schultz - Dist. 3 "B", T.Bauer - Dist. 4 "A", J.Hand - Dist. 4 "B", S. Holmes - Dist. 5 "B", C.Keller - Dist. 6 "A", J.Shetters - Dist. 6 "B", S. Davidson - Dist. 7 "A", C.Hawkersmith -Dist. 7 "B", G.Summers - Dist. 8 "A", D.Kelley - Dist. 8 "B"

No: 0

Abstain: 1

B.McMillan - Dist. 5 "A"

Passed With Majority of Full Membership

New Business/Resolutions

Resolution 5d-0526- A Resolution Amending the Franklin Co Board of Education General Fund Budget of Franklin County, Tennessee for the Fiscal Year Ending June 30, 2026

Majority of Full Membership Needed

Passed With Majority of Full Membership (15 Yes, 1 Abstain)

***Motion by L.Johnson - Dist. 1 "B"**

Second by T.Bauer - Dist. 4 "A"

Voting began

Voting Criteria: Majority of Full Membership Needed

Results tallied

Yes: 15

D.Eldridge - Dist. 1 "A", L.Johnson - Dist. 1 "B", B.Anderson - Dist. 2 "A", C.Wiseman - Dist. 2 "B", S.Riddle - Dist. 3 "A", D.Schultz - Dist. 3 "B", T.Bauer - Dist. 4 "A", J.Hand - Dist. 4 "B", S. Holmes - Dist. 5 "B", C.Keller - Dist. 6 "A",

J.Shetters - Dist. 6 "B", S. Davidson - Dist. 7 "A", C.Hawkersmith -Dist. 7 "B",
G.Summers - Dist. 8 "A", D.Kelley - Dist. 8 "B"

No: 0

Abstain: 1

B.McMillan - Dist. 5 "A"

Passed With Majority of Full Membership

New Business/Resolutions

Resolution 5e-0526- Resolution Amending the General, Courthouse, Jail
Maintenance, Library, Solid Waste, Rural Fire, Drug Control & Debt Service Fund
Budgets of Franklin County, Tennessee for the Fiscal Year Ending June 30, 2026.

Majority of Full Membership Needed

Passed With Majority of Full Membership (15 Yes, 1 Abstain)

**Motion by J.Hand - Dist. 4 "B"*

Second by B.Anderson - Dist. 2 "A"

Voting began

Voting Criteria: Majority of Full Membership Needed

Results tallied

Yes: 15

D.Eldridge - Dist. 1 "A", L.Johnson - Dist. 1 "B", B.Anderson - Dist. 2 "A",
C.Wiseman - Dist. 2 "B", S.Riddle - Dist. 3 "A", D.Schultz - Dist. 3 "B", T.Bauer -
Dist. 4 "A", J.Hand - Dist. 4 "B", S. Holmes - Dist. 5 "B", C.Keller - Dist. 6 "A",
J.Shetters - Dist. 6 "B", S. Davidson - Dist. 7 "A", C.Hawkersmith -Dist. 7 "B",
G.Summers - Dist. 8 "A", D.Kelley - Dist. 8 "B"

No: 0

Abstain: 1

B.McMillan - Dist. 5 "A"

Passed With Majority of Full Membership

New Business/Resolutions

Resolution 5f-0526- Resolution Authorizing a Contract Agreement Between
Tennessee Department of Transportation and the Franklin County Sheriff's
Department to Pick Up Litter on the State Routes within Franklin County,
Tennessee.

Majority of Full Membership Needed

Passed With Majority of Full Membership (15 Yes, 1 Abstain)

**Motion by T.Bauer - Dist. 4 "A"*

Second by B.Anderson - Dist. 2 "A"

Voting began

Voting Criteria: Majority of Full Membership Needed

Results tallied

Yes: 15

**D.Eldridge - Dist. 1 "A", L.Johnson - Dist. 1 "B", B.Anderson - Dist. 2 "A",
C.Wiseman - Dist. 2 "B", S.Riddle - Dist. 3 "A", D.Schultz - Dist. 3 "B",
T.Bauer - Dist. 4 "A", J.Hand - Dist. 4 "B", S. Holmes - Dist. 5 "B", C.Keller
- Dist. 6 "A", J.Shetters - Dist. 6 "B", S. Davidson - Dist. 7 "A",
C.Hawkersmith -Dist. 7 "B", G.Summers - Dist. 8 "A", D.Kelley - Dist. 8 "B"**

No: 0

Abstain: 1

B.McMillan - Dist. 5 "A"

Passed With Majority of Full Membership

New Business/Resolutions

Resolution 5g-0526 - Resolution Authorizing the Sale and Assignment of FCC License

Majority of Full Membership Needed

Passed With Majority of Full Membership (15 Yes, 1 Abstain)

***Motion by J.Hand - Dist. 4 "B"**

Second by L.Johnson - Dist. 1 "B"

B.Anderson - Dist. 2 "A" was recognized

B.Anderson - Dist. 2 "A" was recognized

Voting began

Voting Criteria: Majority of Full Membership Needed

Results tallied

Yes: 15

**D. Eldridge - Dist. 1 "A", L. Johnson - Dist. 1 "B", B. Anderson - Dist. 2 "A", C.
Wiseman - Dist. 2 "B", S. Riddle - Dist. 3 "A", D. Schultz - Dist. 3 "B", T. Bauer -
Dist. 4 "A", J. Hand - Dist. 4 "B", S. Holmes - Dist. 5 "B", C. Keller - Dist. 6 "A", J.
Shetters - Dist. 6 "B", S. Davidson - Dist. 7 "A", C. Hawkensmith -Dist. 7 "B", G.
Summers - Dist. 8 "A", D. Kelley - Dist. 8 "B"**

No: 0

Abstain: 1

B. McMillan - Dist. 5 "A"

Passed With Majority of Full Membership

New Business/Resolutions

**Resolution 5h-0526- Resolution Approving Contracted Services Agreement
Between Franklin County, TN Board of Education and School Café**

Majority of Full Membership Needed

Passed With Majority of Full Membership (15 Yes, 1 Abstain)

****Motion* by L.Johnson - Dist. 1 "B"**

Second by J.Hand - Dist. 4 "B"

Voting began

Voting Criteria: Majority of Full Membership Needed

Results tallied

Yes: 15

D. Eldridge - Dist. 1 "A", L. Johnson - Dist. 1 "B", B. Anderson - Dist. 2 "A", C. Wiseman - Dist. 2 "B", S. Riddle - Dist. 3 "A", D. Schultz - Dist. 3 "B", T. Bauer - Dist. 4 "A", J. Hand - Dist. 4 "B", S. Holmes - Dist. 5 "B", C. Keller - Dist. 6 "A", J. Shetters - Dist. 6 "B", S. Davidson - Dist. 7 "A", C. Hawkersmith - Dist. 7 "B", G. Summers - Dist. 8 "A", D. Kelley - Dist. 8 "B"

No: 0

Abstain: 1

B. McMillan - Dist. 5 "A"

Passed With Majority of Full Membership

New Business/Resolutions

**Resolution 5i-0526 - Resolution Approving Contracted Services Agreement
Between Franklin County, TN and TK Elevator Corporation.**

Majority of Full Membership Needed

Passed With Majority of Full Membership (15 Yes, 1 Abstain)

****Motion* by B.Anderson - Dist. 2 "A"**

Second by J.Hand - Dist. 4 "B"

Voting began

Voting Criteria: Majority of Full Membership Needed

Results tallied

Yes: 15

D. Eldridge - Dist. 1 "A", L. Johnson - Dist. 1 "B", B. Anderson - Dist. 2 "A", C. Wiseman - Dist. 2 "B", S. Riddle - Dist. 3 "A", D. Schultz - Dist. 3 "B", T. Bauer - Dist. 4 "A", J. Hand - Dist. 4 "B", S. Holmes - Dist. 5 "B", C. Keller - Dist. 6 "A", J. Shetters - Dist. 6 "B", S. Davidson - Dist. 7 "A", C. Hawkersmith - Dist. 7 "B", G. Summers - Dist. 8 "A", D. Kelley - Dist. 8 "B"

No: 0

Abstain: 1

B.McMillan - Dist. 5 "A"

Passed With Majority of Full Membership

New Business/Resolutions

Resolution 5j-0526- Resolution of the Franklin County Legislative Body to Declare Certain Property Owned by the County to be Surplus to the County's Need and Directing Disposal of Same.

Majority of Full Membership Needed

Passed With Majority of Full Membership (15 Yes, 1 Abstain)

***Motion by J.Shetters - Dist. 6 "B"**

Second by L.Johnson - Dist. 1 "B"

Voting began

Voting Criteria: Majority of Full Membership Needed

Results tallied

Yes: 15

D.Eldridge - Dist. 1 "A", L.Johnson - Dist. 1 "B", B.Anderson - Dist. 2 "A", C.Wiseman - Dist. 2 "B", S.Riddle - Dist. 3 "A", D.Schultz - Dist. 3 "B", T.Bauer - Dist. 4 "A", J.Hand - Dist. 4 "B", S. Holmes - Dist. 5 "B", C.Keller - Dist. 6 "A", J.Shetters - Dist. 6 "B", S. Davidson - Dist. 7 "A", C.Hawkersmith - Dist. 7 "B", G.Summers - Dist. 8 "A", D.Kelley - Dist. 8 "B"

No: 0

Abstain: 1

B.McMillan - Dist. 5 "A"

Passed With Majority of Full Membership

Reappointments - (Combine All)

Franklin County Board of Equalization (2 Year Terms Ending May 2028)

Reappoint Andy Knapper

Reappoint Mark Deboard

Reappoint Brenda Schewe

Reappoint Bill Green

Reappoint Richard O'Keefe

Majority of Full Membership Needed

Passed With Majority of Full Membership (15 Yes, 1 Abstain)

***Motion by C.Keller - Dist. 6 "A"**

Second by S.Riddle - Dist. 3 "A"

Voting began

Voting Criteria: Majority of Full Membership Needed

Results tallied

Yes: 15

**D.Eldridge - Dist. 1 "A", L.Johnson - Dist. 1 "B", B.Anderson - Dist. 2 "A",
C.Wiseman - Dist. 2 "B", S.Riddle - Dist. 3 "A", D.Schultz - Dist. 3 "B",
T.Bauer - Dist. 4 "A", J.Hand - Dist. 4 "B", S. Holmes - Dist. 5 "B", C.Keller
- Dist. 6 "A", J.Shetters - Dist. 6 "B", S. Davidson - Dist. 7 "A",
C.Hawkersmith - Dist. 7 "B", G.Summers - Dist. 8 "A", D.Kelley - Dist. 8 "B"**

No: 0

Abstain: 1

B.McMillan - Dist. 5 "A"

Passed With Majority of Full Membership

Elections

(12) Notary Public-See attached

Majority of Full Membership Needed

Passed With Majority of Full Membership (15 Yes, 1 Abstain)

***Motion by S. Davidson - Dist. 7 "A"**

Second by S.Riddle - Dist. 3 "A"

Voting began

Voting Criteria: Majority of Full Membership Needed

Results tallied

Yes: 15

**D.Eldridge - Dist. 1 "A", L.Johnson - Dist. 1 "B", B.Anderson - Dist. 2 "A",
C.Wiseman - Dist. 2 "B", S.Riddle - Dist. 3 "A", D.Schultz - Dist. 3 "B",
T.Bauer - Dist. 4 "A", J.Hand - Dist. 4 "B", S. Holmes - Dist. 5 "B", C.Keller
- Dist. 6 "A", J.Shetters - Dist. 6 "B", S. Davidson - Dist. 7 "A",
C.Hawkersmith - Dist. 7 "B", G.Summers - Dist. 8 "A", D.Kelley - Dist. 8 "B"**

No: 0

Abstain: 1

B.McMillan - Dist. 5 "A"

Passed With Majority of Full Membership

Comments

NONE

Adjournment

6:13pm

Majority of Full Membership Needed

Passed With Majority of Full Membership (15 Yes, 1 Abstain)

***Motion by S.Riddle - Dist. 3 "A"**

Second by C.Wiseman - Dist. 2 "B"

Voting began

Voting Criteria: Majority of Full Membership Needed

Results tallied

Yes: 15

**D.Eldridge - Dist. 1 "A", L.Johnson - Dist. 1 "B", B.Anderson - Dist. 2 "A",
C.Wiseman - Dist. 2 "B", S.Riddle - Dist. 3 "A", D.Schultz - Dist. 3 "B",
T.Bauer - Dist. 4 "A", J.Hand - Dist. 4 "B", S. Holmes - Dist. 5 "B", C.Keller
- Dist. 6 "A", J.Shetters - Dist. 6 "B", S. Davidson - Dist. 7 "A",
C.Hawkersmith - Dist. 7 "B", G.Summers - Dist. 8 "A", D.Kelley - Dist. 8 "B"**

No: 0

Abstain: 1

B.McMillan - Dist. 5 "A"

Passed With Majority of Full Membership

FUND CATEGORY	ORIGINAL FY 24/25	AMENDED FY 24/25	COLLECTED MAY	COLLECTED YR TO DATE	BALANCE TO COLLECT	PERCENT REALIZED
GENERAL FUND (101)						
Local Taxes (40000)	\$ 18,291,134	\$ 20,057	\$ 515,177	\$ 17,805,959	\$ 505,233	97.24%
Licenses & Permits (41000)	441,500	1,948	44,630	377,879	65,569	85.21%
Fines, Forfeitures & Penalties (42000)	208,790	16,580	15,276	176,077	49,293	78.13%
Charges for Current Services (43000)	413,000	37,019	30,316	380,059	69,960	84.45%
Other Local Revenue (44000)	226,650	(10,100)	38,513	197,537	19,013	91.22%
Fees from Officials (45000)	2,430,250	41,110	159,831	2,146,348	325,012	86.85%
State of Tennessee (46000)	3,558,166	2,238,611	210,763	3,300,192	2,496,585	56.93%
Federal Government (47000)	47,365	4,687,246	51,993	769,939	3,964,673	16.26%
Other Governments & Citizens (48000)	330,481	629,270	237,262	921,899	37,852	96.06%
Other Sources (49000)	10,606	141,443	(81,904)	66,677	85,372	43.85%
Total County General	\$ 25,957,942	\$ 7,803,184	\$ 1,221,857	\$ 26,142,565	\$ 7,618,561	77.43%
COURTHOUSE/JAIL MAINT. (112)						
Local Taxes (40000)	\$ 135,000	\$ 30,000	\$ 16,431	143,834	\$ 21,166	87.17%
Total Courthouse/Jail Maintenance	\$ 135,000	\$ 30,000	\$ 16,431	\$ 143,834	\$ 21,166	87.17%
LIBRARY (115)						
Local Taxes (40000)	\$ 527,239	\$ 6,875	\$ 4,125	518,047	\$ 16,067	96.99%
Licenses & Permits (41000)	1,800		154	1,712	88	95.14%
Charges for Current Services (43000)	7,750		567	5,691	2,059	73.43%
Other Local Revenue (44000)	10,455	(2,800)	584	6,236	1,419	81.47%
Federal Government (47000)	4,000	6,114	-	-	10,114	0.00%
Other Governments & Citizens (48000)	31,500	5,281	2,549	32,400	4,381	88.09%
Total Library	\$ 582,744	\$ 15,470	\$ 7,979	\$ 564,086	\$ 34,128	94.30%
SOLID WASTE (116)						
Local Taxes (40000)	\$ 3,110,164	\$ 105,397	\$ 28,369	\$ 3,116,044	\$ 99,517	96.91%
Licenses & Permits (41000)	13,000	4,600	1,347	14,983	2,617	85.13%
Charges for Current Services (43000)	159,000	(16,800)	5,536	108,242	33,958	76.12%
Other Local Revenue (44000)	275,000	(22,675)	22,824	221,242	31,083	87.68%
State of Tennessee (46000)	153,000	125,297	5,656	25,620	252,677	9.21%
Other Sources (49000)	-	18,560	-	18,554	6	99.97%
Total Solid Waste	\$ 3,710,164	\$ 214,379	\$ 63,731	\$ 3,504,686	\$ 419,857	89.30%
Local Purpose (Rural Fire 120)						
Local Taxes (40000)	\$ 911,075	\$ 8,875	\$ 63,700	\$ 726,014	\$ 193,936	78.92%
Licenses & Permits (41000)	22,500	(1,200)	97	21,076	224	98.95%
Total Local Purpose	\$ 933,575	\$ 7,675	\$ 63,797	\$ 747,090	\$ 194,160	79.37%
Drug Control Fund (122)						
Fines, Forfeitures & Penalties (42000)	\$ 40,750	(8,500)	\$ 621	\$ 13,814	\$ 18,436	42.83%
Other General Service Charges (43000)	-		-	-	-	
Other Local Revenue (44000)	20,050	(10,000)	-	-	10,050	0.00%
Federal Revenue (47000)	4,000		-	-	4,000	0.00%
Other Governments & Citizens (48000)	1,050	(750)	-	-	300	0.00%
Other Sources (Non-Revenue) (49000)	-	8,705	22,497	31,199	(22,494)	358.41%
Total Drug Control	\$ 65,850	\$ (10,545)	\$ 23,118	\$ 45,013	\$ 10,292	81.39%

FUND CATEGORY	ORIGINAL FY 24/25	AMENDED FY 24/25	COLLECTED MAY	COLLECTED YR TO DATE	BALANCE TO COLLECT	PERCENT REALIZED
HIGHWAY (131)						
Local Taxes (40000)	\$ 1,427,844		\$ 9,939	\$ 1,422,187	\$ 5,657	99.60%
Licenses & Permits (41000)	6,000		370	4,119	1,881	68.65%
Charges for Current Services (43000)	10,000	11,000	942	20,914	86	99.59%
Other Local Revenue (44000)	7,250	750	142	5,614	2,386	70.17%
State of Tennessee (46000)	5,166,125		242,159	2,414,406	2,751,719	46.74%
Federal Government (47000)	64,000	100	-	140,426	(76,326)	219.07%
Other Sources (49000)	-		-	29,033	(29,033)	
Total Highway	\$ 6,681,219	\$ 11,850	\$ 253,552	\$ 4,036,698	\$ 2,656,371	60.31%
School General Fund (141)						
Local Taxes (40000)	\$ 18,494,381		\$ 813,174	\$ 17,337,232	\$ 1,157,149	93.74%
Licenses & Permits (41000)	62,160		3,337	36,248	25,912	58.31%
Charges for Current Services (43000)	305,200	423	34,568	254,431	51,192	83.25%
Other Local Revenue (44000)	118,378	80,814	50,204	234,277	(35,086)	117.61%
State of Tennessee (46000)	37,160,444	3,311,878	235,607	34,532,479	5,939,843	85.32%
Federal Government (47000)	182,047	1,333,589	23,029	591,352	924,285	39.02%
Other Government & Citizens (48000)	29,749	68,000	2,325	76,936	20,813	78.71%
Other Sources (49000)	-	613,810	611,529	613,810	-	100.00%
Total School General Fund	\$ 56,352,359	\$ 5,408,514	\$ 1,773,773	\$ 53,676,764	\$ 8,084,109	86.91%
Federal Projects Fund (142)						
Federal Government (47000)	3,326,293	1,195,629	333,352	2,303,831	2,218,091	50.95%
Total School Federal Projects Fund	\$ 3,326,293	\$ 1,195,629	\$ 333,352	\$ 2,303,831	\$ 2,218,091	50.95%
Centralized Cafeteria Fund (143)						
Charges for Current Services (43000)	\$ 307,107		\$ 27,387	\$ 276,806	\$ 30,301	90.13%
Other Local Revenue (44000)	43,784		5,619	80,598	(36,814)	184.08%
State of Tennessee (46000)	-	27,566	-	27,566	-	100.00%
Federal Government (47000)	3,739,371		320,347	2,666,644	1,072,727	71.31%
Total Centralized Cafeteria	\$ 4,090,263	\$ 27,566	\$ 353,352	\$ 3,051,615	\$ 1,066,214	74.11%
General Debt Service (151)						
Local Taxes (40000)	\$ 4,502,267	\$ (79,110)	\$ 209,431	\$ 4,042,558	\$ 380,599	91.40%
Licenses & Permits (41000)	8,000		297	3,309	4,691	41.36%
Other Local Revenue (44000)	1,900,000		175,905	1,526,304	373,696	80.33%
Other Sources (48000)	185,520	588	-	186,108	-	100.00%
Other Sources (49000)	135,000		-	135,000	-	100.00%
Total General Debt Service	\$ 6,730,787	\$ (78,522)	\$ 385,634	\$ 5,893,278	\$ 758,987	88.59%
School Capital Projects Fund (177)						
Other Local Revenue (44000)	\$ 222		\$ -	\$ 222	\$ -	100.00%
Total School Capital Projects	\$ 222	\$ -	\$ -	\$ 222	\$ -	100.00%
Capital Projects Fund (178)						
Other Local Revenue (44000)	\$ 21,592		\$ 1,348	\$ 21,592	\$ -	100.00%
Other Sources (49000)	-		-	-	-	
Total Capital Projects	\$ 21,592	\$ -	\$ 1,348	\$ 21,592	\$ -	100.00%

FUND CATEGORY	ORIGINAL BG FY 24/25	AMENDED FY 24/25	EXPENDED MAY	EXPENDED YR TO DATE	CURRENT ENCUMBER	UNENCUMB BALANCE	PERCENT REALIZED
GENERAL FUND (101)							
County Commission (51100)	\$ 273,990	\$ 76,719	\$ 12,132	235,511	\$ 54,895	\$ 60,303	67.15%
Beer Board (51220)	2,375		-	210	2,115	50	8.84%
County Mayor (51300)	239,408		19,142	207,768	943	30,697	86.78%
County Attorney (51400)	19,200	(300)	1,945	17,145	1,500	255	90.71%
Election Commission (51500)	381,093	500	57,467	284,857	18,005	78,731	74.65%
Register of Deeds (51600)	445,527	12,717	34,786	361,946	8,531	87,767	78.99%
Planning & Zoning (51720)	253,181	500	19,488	213,163	1,713	38,805	84.03%
County Buildings (51800)	1,894,310	4,885	154,411	1,487,277	123,079	288,839	78.31%
Other General Admin - IT (51900)	359,650	339,106	41,724	459,415	58,479	180,863	65.75%
Preservation of Records (51910)	6,349	21	-	680	-	5,691	10.67%
Property Assessor (52300)	753,163	(19,269)	53,492	613,561	38,862	81,471	83.60%
County Trustee (52400)	438,325	(1,025)	33,677	387,768	1,989	47,544	88.67%
County Clerk (52500)	758,098	(177,977)	36,289	521,325	3,701	55,094	89.86%
Finance Dept. (52900)	1,090,957		80,444	964,277	2,156	124,524	88.39%
Circuit Court (53100)	1,195,994	(49,339)	84,925	1,008,002	4,072	134,581	87.91%
General Sessions (53300)	403,110	2,125	34,678	355,137	2,671	47,427	87.64%
Chancery Court (53400)	370,130		27,177	318,887	3,341	47,902	86.16%
Juvenile Court (53500)	173,550		12,855	150,234	-	23,316	86.57%
Judicial Commissioners (53700)	384,413	(21,565)	29,809	315,433	241	47,174	86.93%
Other Admin of Justice (53900)	105,767	111,020	41,220	162,898	11,563	42,327	75.14%
Probation Service (53910)	209,883		16,860	180,011	538	29,334	85.77%
Victims Assistance Programs (53930)	12,000	7,500	1,264	16,524	2,976	(0)	84.74%
Sheriff's Dept. (54110)	6,057,321	(176,116)	412,741	4,966,955	151,986	762,264	84.45%
Admin. Of Sexual Offender (54160)	33,071		1,949	19,588	6,000	7,483	59.23%
Jail (54210)	3,814,045	22,000	257,172	3,124,759	202,352	508,934	81.46%
Reentry Program (54230)	499,240	(38,904)	33,314	390,470	798	69,068	84.82%
Juvenile Service (54240)	30,000		-	11,440	13,590	4,970	38.13%
Civil Defense (54410)	223,746		17,804	179,174	6,426	38,145	80.08%
Rescue Squad (54420)	48,400	34,169	4,294	17,326	12,653	52,590	20.98%
Consolidated Communications (54490)	1,344,102	(30,300)	93,748	1,073,158	8,394	232,251	81.68%
County Coroner (54610)	57,500		6,238	51,423	4,758	1,319	89.43%
Other Public Safety (54710) Grants	-	283,813	6,429	178,077	19,678	86,058	62.74%
Other Public Safety (54900)	-	40,000	40,000	40,000	-	-	100.00%
Local Health Center (55110)	41,708	(8,615)	1,338	15,809	1,345	15,938	47.77%
Rabies & Animal Ctrl. (55120)	305,947	(823)	22,521	242,383	14,330	48,412	79.44%
Ambulance Services (55130)	653,625		54,075	593,961	59,664	(0)	90.87%
Other Local Health Serv (55190) Grant	259,797		6,947	79,904	5,984	173,909	30.76%
Appropriation to State (55390)	29,771		29,771	29,771	-	-	100.00%
General Welfare Assist. (55510)	17,775		-	-	17,775	-	0.00%
Other Local Health/Welfare (55590)	-	152,039	16,616	74,432	11,925	65,682	48.96%
Litter Control (55731) (10% Grant)	130,830		6,555	84,388	9,648	36,795	64.50%
Other Waste Collections (55739) (100%)	60,389		4,472	50,265	400	9,725	83.23%
Other Public Health & Welfare (55900)	71,444	474,964	43,836	355,776	183,285	7,346	65.11%
Senior Citizens Assistance (56300)	42,050		-	26,960	13,590	1,500	64.11%
Parks & Fair Board (56700)	144,678		4,079	31,213	2,971	110,494	21.57%
Other Social, Cultural & Rec (56900)	-	35,000	14,229	27,600	10,405	(3,005)	78.86%
Agriculture Extension Serv. (57100)	240,577	56,143	49,087	118,696	119,414	58,609	40.00%
Soil Conservation (57500)	134,693	(9,093)	9,187	105,385	-	20,215	83.91%
Industrial Development (58120)	142,559		7,953	77,502	5,744	59,312	54.37%
Other Econ & Comm. Dev. (58190)	124,225	1,523,511	48,233	161,845	1,396,572	89,319	9.82%
Airport (58220) Grants 100%	-	265,272	28,178	79,150	114,122	72,000	29.84%
Veteran's Services (58300)	135,478	17,644	9,908	115,145	3,207	34,770	75.20%
Other Charges (58400)	1,391,860	(32,175)	9,887	1,224,863	3	134,819	90.08%
American Rescue Plan Act # 1 (58831)	-	100,000	-	51,408	-	48,592	51.41%
American Rescue Plan Act # 3 (58833)	97,563	4,082,898	427,642	2,104,111	2,068,151	8,199	50.33%
American Rescue Plan Act # 6 (58836)	1,252,832		233,064	410,723	842,109	-	32.78%
Capital Projects (91000)	906,058	852,459	35,204	219,940	872,765	665,811	12.51%
Hwy & Street Capital Proj (91200)	153,000	21,059	30,651	69,924	70,072	34,063	40.17%
Total County General	\$ 28,214,756	\$ 7,950,563	\$ 2,760,904	\$ 24,665,551	\$ 6,591,485	\$ 4,908,283	68.20%
COURTHOUSE/JAIL MAINT. (112)							
Other Charges (58400)	\$ 1,450	\$ 400	\$ 164	\$ 1,563	\$ -	\$ 287	84.46%
Transfers Out (99100)	135,000		-	135,000	-	-	100.00%
Total Courthouse/Jail Maintenance	\$ 136,450	\$ 400	\$ 164	\$ 136,563	\$ -	\$ 287	99.79%

FUND CATEGORY	ORIGINAL BG FY 24/25	AMENDED FY 24/25	EXPENDED MAY	EXPENDED YR TO DATE	CURRENT ENCUMBER	UNENCUMB BALANCE	PERCENT REALIZED
LIBRARY (115)							
Libraries (56500)	\$ 531,758	\$ 38,502	\$ 49,873	\$ 462,272	\$ 34,191	\$ 73,797	81.06%
Other Charges (58400)	54,956	(1,228)	587	43,323	203	10,201	80.64%
Operating Transfer (99110)	3,000		-	3,000	-	-	100.00%
Total Library	\$ 589,714	\$ 37,274	\$ 50,460	\$ 508,596	\$ 34,395	\$ 83,998	81.12%
SOLID WASTE (116)							
Sanitation Educ./Info. (55720)	\$ 4,400		\$ 1,344	\$ 3,477	\$ -	\$ 923	79.02%
Convenience Centers (55732)	555,743	42,725	31,177	387,782	123,169	87,517	64.80%
Transfer Station (55733)	2,656,027	147,415	91,083	1,973,410	401,389	428,643	70.39%
Post closure Care Costs (55770)	17,500		-	8,570	3,430	5,500	48.97%
Other Charges (58400)	168,908	(8,430)	665	152,497	142	7,839	95.03%
Operating Transfers (99100)	3,803		-	3,803	-	-	100.00%
Total Solid Waste	\$ 3,406,381	\$ 181,710	\$ 124,270	\$ 2,529,538	\$ 528,130	\$ 530,423	70.50%
Local Purpose (Rural Fire 120)							
Fire Prevention & Control (54310)	\$ 735,000	\$ 62,500	47,133	\$ 711,068	\$ 541	85,891	89.16%
Other Charges (58400)	13,000		650	9,980	-	3,020	76.77%
Total Local Purpose	\$ 748,000	\$ 62,500	\$ 47,783	\$ 721,049	\$ 541	\$ 88,910	88.96%
Drug Control Fund (122)							
Drug Enforcement (54150)	\$ 67,075	\$ (12,000)	\$ 7,614	\$ 22,131	\$ 21,931	\$ 11,013	40.18%
Other Charges (58400)	700		6	145	-	555	20.76%
Total Drug Control	\$ 67,775	\$ (12,000)	\$ 7,620	\$ 22,276	\$ 21,931	\$ 11,568	39.94%
HIGHWAY (131)							
Administration (61000)	\$ 464,430	\$ (600)	\$ 32,429	\$ 401,648	\$ 2,942	\$ 59,240	86.59%
Highway Maintenance (62000)	1,445,872		84,129	1,013,250	19,881	412,741	70.08%
Operations & Maintenance (63100)	380,951		29,848	283,792	33,721	63,438	74.50%
Quarry Operations (63400)	457,637	3,000	23,407	281,432	29,086	150,119	61.10%
Other Charges (65000)	281,850		4,595	209,015	129	72,706	74.16%
Capital Outlay (68000)	3,718,015	1,027,171	229,757	2,246,040	959,094	1,540,052	47.33%
Highways & Streets (82120)	35,000	-	-	35,000	-	-	100.00%
Highways & Streets (82220)	3,016	-	-	3,015	-	1	99.98%
Transfers Out (99100)	3,803	3,600	-	7,403	-	-	100.00%
Total Highway	\$ 6,790,573	\$ 1,033,171	\$ 404,165	\$ 4,480,593	\$ 1,044,853	\$ 2,298,297	57.27%
School General Fund (141)							
Instruction							
Regular Instruction (71100)	\$ 24,962,417	\$ 1,593,280	\$ 1,901,508	\$ 18,823,969	\$ 819,869	\$ 6,911,860	70.88%
Alternative School (71150)	262,101	1,846	18,449	181,373	523	82,051	68.72%
Special Education Program (71200)	4,717,584	72,845	414,612	3,513,010	709	1,276,710	73.33%
Vocational Education Program (71300)	1,936,756	603,872	162,210	1,512,703	17,351	1,010,574	59.54%
Student Body Education Prog (71400)	851,163		141,809	672,411	46,923	131,829	79.00%
Support							
Attendance (72110)	\$ 284,608	\$ 39,355	\$ 23,224	\$ 257,949	\$ -	\$ 66,014	79.62%
Health Services (72120)	774,261	47,642	62,611	593,860	1,795	226,249	72.25%
Other Support Services (72130)	1,529,363	147,392	127,142	1,209,149	31,236	436,370	72.11%
Regular Instruction (72210)	1,647,998	119,197	131,173	1,313,984	31,717	421,494	74.35%
Special Educ Program (72220)	1,245,748	8,750	72,405	776,633	76,835	401,030	61.91%
Vocational Educ Prog (72230)	165,546	14,690	12,425	127,838	1,399	50,999	70.93%
Education Technology (72250)	1,223,508	2,385	88,280	820,017	286,255	119,621	66.89%
Other Programs (72290) OPEB	210,000		-	-	-	210,000	0.00%
Board of Education (72310)	1,442,803	34,107	16,455	1,298,483	32,414	146,013	87.92%
Director of Schools (72320)	365,740	(2,496)	27,116	315,847	707	46,690	86.95%
Office of Principals (72410)	3,195,058	10,332	261,593	2,432,031	-	773,359	75.87%
Fiscal Services (72510)	11,561		-	11,561	-	-	100.00%
Human Resources (72520)	394,581		28,227	331,184	19,037	44,359	83.93%
Operation of Plant (72610)	4,313,237	(10,000)	251,008	3,478,256	26,155	798,827	80.83%
Maintenance of Plant (72620)	2,176,851	66,858	168,346	1,725,291	310,334	208,084	76.89%
Transportation (72710)	3,489,682	110,308	453,608	3,137,508	70,811	391,671	87.15%
Central & Other (72810)	153,226	46,157	12,773	112,044	-	87,339	56.20%

FUND CATEGORY	ORIGINAL BG FY 24/25	AMENDED FY 24/25	EXPENDED MAY	EXPENDED YR TO DATE	CURRENT ENCUMBER	UNENCUMB BALANCE	PERCENT REALIZE
Non-Instructional							
Food Service (73100)	-	26,673	-	-	-	26,673	0.00%
Community Services (73300)	\$ 614,454	\$ 610,049	\$ 75,284	\$ 935,730	\$ 51,572	\$ 237,201	76.42%
Early Childhood Education (73400)	1,094,162	1,609	88,232	807,341	636	287,795	73.68%
Capital Outlay & Debt Service							
Capital Outlay (76100)	\$ 350,000	\$ 2,496,429	\$ 143,217	\$ 528,344	\$ 2,090,980	\$ 227,104	18.56%
Principal Debt Service (82130)	174,000			174,000	-	-	100.00%
Interest Debt Service (82230)	12,108			12,108	-	-	100.00%
Total School General Fund	\$ 57,598,514	\$ 6,041,282	\$ 4,681,710	\$ 45,102,625	\$ 3,917,256	\$ 14,619,916	70.87%
School Federal Projects Fund (142)							
Regular Instruction (71100)	\$ 1,235,931	\$ 38,400	\$ 104,496	\$ 938,016	\$ 3,210	\$ 333,104	73.61%
Special Education Program (71200)	968,272	274,860	71,563	647,433	111,171	484,529	52.08%
Vocational Education Program (71300)	77,300	49,611	1,416	113,916	12,995	-	89.76%
Other Support Services (72130)	40,807	192,591	2,619	29,697	8,242	195,459	12.72%
Regular Instruction (72210)	473,088	395,290	88,138	542,747	8,595	317,036	62.50%
Special Educ Program (72220)	298,823	243,878	14,701	214,421	8,845	319,435	39.51%
Vocational Educ Prog (72230)	5,000	-	1,061	2,820	1,150	1,030	56.40%
Transportation (72710)	227,072	-	12,495	110,342	-	116,730	48.59%
Early Childhood Education (73400)	-	1,000	-	1,000	-	-	100.00%
Transfers Out (99100)	-	610,000	610,000	610,000	-	-	100.00%
Total Federal Projects Fund	\$ 3,326,293	\$ 1,805,629	\$ 906,489	\$ 3,210,392	\$ 154,208	\$ 1,767,323	62.56%
Centralized Cafeteria Fund (143)							
Food Service (73100)	\$ 4,799,758	\$ -	261,901	\$ 3,555,710	\$ 116,429	\$ 1,127,619	74.08%
Total Centralized Cafeteria	\$ 4,799,758	\$ -	\$ 261,901	\$ 3,555,710	\$ 116,429	\$ 1,127,619	74.08%
General Debt Service (151)							
General Government Debt (82110)	\$ 2,153,664	\$ (10,000)	\$ 1,519,809	\$ 2,123,962	\$ 500	\$ 19,202	99.08%
Education Debt (82130)	3,140,280		-	3,124,318	-	15,962	99.49%
Total General Debt Service	\$ 5,293,944	\$ (10,000)	\$ 1,519,809	\$ 5,248,279	\$ 500	\$ 35,165	99.33%
School Capital Projects Fund (177)							
Education Capital Proj (91300)	\$ 19,602	\$ -	\$ -	\$ 19,602	\$ -	\$ 0	100.00%
Total School Capital Projects	\$ 19,602	\$ -	\$ -	\$ 19,602	\$ -	\$ 0	100.00%
Other Capital Projects Fund (178)							
Other Gen Government Proj (91190)	935,919	-	-	573,819	157,439	204,661	61.31%
Total Other Capital Projects	\$ 935,919	\$ -	\$ -	\$ 573,819	\$ 157,439	\$ 204,661	61.31%

A black and white photograph of the Franklin County Courthouse in Tennessee. The building is a large, classical-style structure with a prominent central tower and a portico supported by tall columns. The words "COURT HOUSE" and "FRANKLIN COUNTY" are visible on the facade. A flagpole with a flag stands to the right of the building. In the foreground, there is a street lamp on the left and some landscaping. The sky is filled with dramatic, cloudy light.

**Debt Service of
Franklin County, Tennessee
7/1/2026**

Franklin County Courthouse

452
Photo Compliments of
Alvinette Sixie Photography

Franklin County Debt Summary						
Purpose	Type	Fund	Account	Amount	Issuance	Maturity
2017 Jail Bonds	Bond	151	0046762NS	\$ 8,190,000	6/27/17	6/1/32
2017 Judicial Ctr Refund (10)	Bond	151	0046762NS	\$ 1,305,000	6/27/17	6/1/38
2017 Jail Expansion & Misc	Bond	151	0054592NS	\$ 7,200,000	12/27/17	6/1/33
2019 School GO Bonds	Bond	151	0070612NS	\$ 47,035,000	3/27/19	6/30/44
2023 Trane GO Bonds	Bond	151	0185476NS	\$ 4,040,000	12/19/23	5/1/38
2019 Jail Expansion	Note	151	4101934518	\$ 2,000,000	7/12/19	6/1/31
2021 Highway Equipment	Note	131		\$ 350,000	5/1/21	5/1/31
2025 Fiber Connectivity Note	Note	151		\$ 450,000	3/17/25	5/1/35
2023 EESI Loan - Schools	Other	141		\$ 2,508,891	5/1/2023	7/1/37
				\$ 73,078,891		
Matured Fiscal Year 2025 - Prior						
2017 School Capital Refunding	Bond	151	0046762NS	\$ 1,265,000	6/27/17	6/1/24
2017 Judicial Ctr Refund (07)	Bond	151	0046762NS	\$ 2,855,000	6/27/17	6/1/23
2011 Hwy Quarry Land	Note	151	670812-64	\$ 177,000	11/10/11	2/1/23
ID Board Land	Note	151	670812-60	\$ 822,666	5/28/10	5/27/22
2019 Hwy Capital Road	Note	151	114174398	\$ 2,000,000	1/6/15	4/1/22
Hwy Capital Road	Note	151	114174398	\$ 1,000,000	5/15/15	4/1/22

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General Debt Service Projection (Combined)				
Fiscal Yr	Current Debt Service Required	Estimated Beginning Fund Balance	Budgeted Affect on Fund Balance	Estimated Ending Fund Balance
2025-26	\$ 5,231,754	\$ 7,719,801	\$ 1,364,221	\$ 9,084,022
2026-27	\$ 5,228,396	\$ 9,084,022	\$ 1,518,022	\$ 10,602,044
2027-28	\$ 5,235,318			\$ -
2028-29	\$ 5,231,847			\$ -
2029-30	\$ 5,241,764			\$ -
2030-31	\$ 5,241,311			\$ -
2031-32	\$ 4,995,997			\$ -
2032-33	\$ 4,238,512			\$ -
2033-34	\$ 3,570,177			\$ -
2034-35	\$ 3,568,992			\$ -
2035-36	\$ 3,515,283			\$ -
2036-37	\$ 3,511,333			\$ -
2037-38	\$ 6,859,948			\$ -
2038-39	\$ 3,243,025			\$ -
2039-40	\$ 3,245,013			\$ -
2040-41	\$ 3,239,000			\$ -
2041-42	\$ 5,847,411			\$ -
2042-43	\$ 3,241,475			\$ -
2043-44				\$ -
2044-45				
		Total General Debt 7/1/25		\$ 80,486,555

General Debt Service Current Debt Requirements & Payment Schedules

For Fiscal Year Beginning 7/1/2025 through 6/30/2044

Fiscal Year	Jail Bonds 0046762NS \$8,190,000 - June 2017		Judicial Ctr Refund (10) 0046762NS \$1,305,000 - Jun 2017		Jail Expansion & Misc 0054592NS \$7,200,000 - Dec 2017		TRANE GO Bonds 0185476NS \$4,040,000 - Dec 2023		Totals			Fiscal Year
	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest	Combined	
2025-26	605,000.00	146,350.00	60,000.00	28,456.26	495,000.00	175,200.00	125,000.00	165,550.00	1,285,000	515,556	1,800,556	2025-26
2026-27	630,000.00	122,150.00	60,000.00	26,056.26	515,000.00	150,450.00	130,000.00	159,300.00	1,335,000	457,956	1,792,956	2026-27
2027-28	655,000.00	96,950.00	65,000.00	23,656.26	545,000.00	124,700.00	135,000.00	152,800.00	1,400,000	398,106	1,798,106	2027-28
2028-29	665,000.00	83,850.00	65,000.00	22,356.26	565,000.00	102,900.00	145,000.00	146,050.00	1,440,000	355,156	1,795,156	2028-29
2029-30	690,000.00	63,900.00	65,000.00	20,406.26	590,000.00	80,300.00	150,000.00	138,800.00	1,495,000	303,406	1,798,406	2029-30
2030-31	710,000.00	43,200.00	70,000.00	18,456.26	610,000.00	56,700.00	160,000.00	131,300.00	1,550,000	249,656	1,799,656	2030-31
2031-32	730,000.00	21,900.00	70,000.00	16,356.26	630,000.00	38,400.00	165,000.00	123,300.00	1,595,000	199,956	1,794,956	2031-32
2032-33			70,000.00	14,256.26	650,000.00	19,500.00	175,000.00	115,050.00	895,000	148,806	1,043,806	2032-33
2033-34			75,000.00	12,156.26			180,000.00	106,300.00	255,000	118,456	373,456	2033-34
2034-35			75,000.00	9,906.26			190,000.00	97,300.00	265,000	107,206	372,206	2034-35
2035-36			80,000.00	7,656.26			200,000.00	87,800.00	280,000	95,456	375,456	2035-36
2036-37			80,000.00	5,156.26			210,000.00	77,800.00	290,000	82,956	372,956	2036-37
2037-38			85,000.00	2,656.26			220,000.00	69,400.00	305,000	72,056	377,056	2037-38
2038-39							230,000.00	60,600.00	230,000	60,600	290,600	2038-39
2039-40							240,000.00	51,400.00	240,000	51,400	291,400	2039-40
2040-41							245,000.00	41,800.00	245,000	41,800	286,800	2040-41
2041-42							255,000.00	32,000.00	255,000	32,000	287,000	2041-42
2042-43							265,000.00	21,800.00	265,000	21,800	286,800	2042-43
2043-44							280,000.00	11,200.00	280,000	11,200	291,200	2043-44
	8,190,000	2,636,373	1,305,000	522,069	7,200,000	2,688,680	4,040,000	2,028,035	20,530,000	6,753,754	27,283,754	-

General Debt Service Principal & Interest Fiscal Year End Balances

Balances End Fiscal Year	Jail Bonds \$8,190,000 - 2017		Judicial Ctr Refund (10) \$1,305,000 - 2017		Judicial Ctr Refund (07) \$7,200,000 - Dec 2017		TRANE GO Bonds \$4,040,000 - Dec 2023		Totals			Balances End Fiscal Year
	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest	Combined	
6/30/2026	4,080,000.00	431,950.00	860,000.00	179,075.12	4,105,000.00	572,950.00	3,575,000.00	1,624,000.00	12,620,000	2,807,975	15,427,975	6/30/2026
6/30/2027	3,450,000.00	309,800.00	800,000.00	153,018.86	3,590,000.00	422,500.00	3,445,000.00	1,464,700.00	11,285,000	2,350,019	13,635,019	6/30/2027
6/30/2028	2,795,000.00	212,850.00	735,000.00	129,362.60	3,045,000.00	297,800.00	3,310,000.00	1,311,900.00	9,885,000	1,951,913	11,836,913	6/30/2028
6/30/2029	2,130,000.00	129,000.00	670,000.00	107,006.34	2,480,000.00	194,900.00	3,165,000.00	1,165,850.00	8,445,000	1,596,756	10,041,756	6/30/2029
6/30/2030	1,440,000.00	65,100.00	605,000.00	86,600.08	1,890,000.00	114,600.00	3,015,000.00	1,027,050.00	6,950,000	1,293,350	8,243,350	6/30/2030
6/30/2031	730,000.00	21,900.00	535,000.00	68,143.82	1,280,000.00	57,900.00	2,855,000.00	895,750.00	5,480,000	1,043,694	6,443,694	6/30/2031
6/30/2032	0.00	0.00	465,000.00	51,787.56	650,000.00	19,500.00	2,690,000.00	772,450.00	3,805,000	843,738	4,648,738	6/30/2032
6/30/2033			395,000.00	37,531.30	0.00	0.00	2,515,000.00	657,400.00	2,910,000	694,931	3,604,931	6/30/2033
6/30/2034			320,000.00	25,375.04			2,335,000.00	551,100.00	2,655,000	576,475	3,231,475	6/30/2034
6/30/2035			245,000.00	15,468.78			2,145,000.00	453,800.00	2,390,000	469,269	2,859,269	6/30/2035
6/30/2036			165,000.00	7,812.52			1,945,000.00	366,000.00	2,110,000	373,813	2,483,813	6/30/2036
6/30/2037			85,000.00	2,656.26			1,735,000.00	288,200.00	1,820,000	290,856	2,110,856	6/30/2037
6/30/2038			0.00	0.00			1,515,000.00	218,800.00	1,515,000	218,800	1,733,800	6/30/2038
6/30/2039							1,285,000.00	158,200.00	1,285,000	158,200	1,443,200	6/30/2039
6/30/2040							1,045,000.00	106,800.00	1,045,000	106,800	1,151,800	6/30/2040
6/30/2041							800,000.00	65,000.00	800,000	65,000	865,000	6/30/2041
6/30/2042							545,000.00	33,000.00	545,000	33,000	578,000	6/30/2042
6/30/2043							280,000.00	11,200.00	280,000	11,200	291,200	6/30/2043
6/30/2044							0.00	0.00	-	-	-	6/30/2044
6/30/2045									-	-	-	6/30/2045
6/30/2046									-	-	-	6/30/2046
6/30/2047									-	-	-	6/30/2047
6/30/2048									-	-	-	6/30/2048

455

Capital Improvements (TRANE) Bonds Series 2023 (\$4,040,000)

Issued 12/19/2023

US Bank

Maturity 5/1/1938

151-82110-601

151-82210-603

0185476NS

#8150

Fiscal Year	Payment Dates	Principal	Interest Rate	Interest	Total Required	Balance Year Fiscal Year Ending
2023-24	1-Nov-23		5.000%	\$ -	\$ 286,935.00	\$ 3,820,000.00
	1-May-24	\$ 220,000.00		\$ 66,935.00		
2024-25	1-Nov-24		5.000%	\$ 85,775.00	\$ 291,550.00	\$ 3,700,000.00
	1-May-25	\$ 120,000.00		\$ 85,775.00		
2025-26	1-Nov-25		5.000%	\$ 82,775.00	\$ 290,550.00	\$ 3,575,000.00
	1-May-26	\$ 125,000.00		\$ 82,775.00		
2026-27	1-Nov-26		5.000%	\$ 79,650.00	\$ 289,300.00	\$ 3,445,000.00
	1-May-27	\$ 130,000.00		\$ 79,650.00		
2027-28	1-Nov-27		5.000%	\$ 76,400.00	\$ 287,800.00	\$ 3,310,000.00
	1-May-28	\$ 135,000.00		\$ 76,400.00		
2028-29	1-Nov-28		5.000%	\$ 73,025.00	\$ 291,050.00	\$ 3,165,000.00
	1-May-29	\$ 145,000.00		\$ 73,025.00		
2029-30	1-Nov-29		5.000%	\$ 69,400.00	\$ 288,800.00	\$ 3,015,000.00
	1-May-30	\$ 150,000.00		\$ 69,400.00		
2030-31	1-Nov-30		4.000%	\$ 65,650.00	\$ 291,300.00	\$ 2,855,000.00
	1-May-31	\$ 160,000.00		\$ 65,650.00		
2031-32	1-Nov-31		4.000%	\$ 61,650.00	\$ 288,300.00	\$ 2,690,000.00
	1-May-32	\$ 165,000.00		\$ 61,650.00		
2032-33	1-Nov-23		2.000%	\$ 57,525.00	\$ 290,050.00	\$ 2,515,000.00
	1-May-33	\$ 175,000.00		\$ 57,525.00		
2033-34	1-Nov-33		3.000%	\$ 53,150.00	\$ 286,300.00	\$ 2,335,000.00
	1-May-34	\$ 180,000.00		\$ 53,150.00		
2034-35	1-Nov-34		3.000%	\$ 48,650.00	\$ 287,300.00	\$ 2,145,000.00
	1-May-35	\$ 190,000.00		\$ 48,650.00		
2035-36	1-Nov-35		3.000%	\$ 43,900.00	\$ 287,800.00	\$ 1,945,000.00
	1-May-36	\$ 200,000.00		\$ 43,900.00		
2036-37	1-Nov-36		3.000%	\$ 38,900.00	\$ 287,800.00	\$ 1,735,000.00
	1-May-37	\$ 210,000.00		\$ 38,900.00		
2037-38	1-Nov-37		3.000%	\$ 34,700.00	\$ 289,400.00	\$ 1,515,000.00
	1-May-38	\$ 220,000.00		\$ 34,700.00		
2038-39	1-Nov-38		3.000%	\$ 30,300.00	\$ 290,600.00	\$ 1,285,000.00
	1-May-39	\$ 230,000.00		\$ 30,300.00		
2039-40	1-Nov-39		3.000%	\$ 25,700.00	\$ 291,400.00	\$ 1,045,000.00
	1-May-40	\$ 240,000.00		\$ 25,700.00		
2040-41	1-Nov-40		3.000%	\$ 20,900.00	\$ 286,800.00	\$ 800,000.00
	1-May-41	\$ 245,000.00		\$ 20,900.00		
2041-42	1-Nov-41		3.000%	\$ 16,000.00	\$ 287,000.00	\$ 545,000.00
	1-May-42	\$ 255,000.00		\$ 16,000.00		
2042-43	1-Nov-42		3.000%	\$ 10,900.00	\$ 286,800.00	\$ 280,000.00
	1-May-43	\$ 265,000.00		\$ 10,900.00		
2043-44	1-Nov-43		3.000%	\$ 5,600.00	\$ 291,200.00	\$ -
	1-May-44	\$ 280,000.00		\$ 5,600.00		
Totals		\$ 4,040,000.00		\$ 2,028,035.00		

456

Jail Expansion, Hwy, SW & Communications Bonds Series 2017 (\$7.2M)

Issued 12/27/2017

US Bank

Maturity 6/1/2033

151-82110-601

151-82210-603

0054592NS

#8150

Fiscal Year	Payment Dates	Principal	Interest Rate	Interest	Total Required	Balance Year Fiscal Year Ending
2017-18						
	1-Jun-18			\$ 130,130.02	\$ 130,130.02	\$ 7,200,000.00
2018-19	1-Dec-18		5.000%	\$ 152,100.00	\$ 404,200.00	\$ 7,100,000.00
	1-Jun-19	\$ 100,000.00		\$ 152,100.00		
2019-20	1-Dec-19		5.000%	\$ 150,100.00	\$ 670,200.00	\$ 6,730,000.00
	1-Jun-20	\$ 370,000.00		\$ 150,100.00		
2020-21	1-Dec-20		5.000%	\$ 140,850.00	\$ 666,700.00	\$ 6,345,000.00
	1-Jun-21	\$ 385,000.00		\$ 140,850.00		
2021-22	1-Dec-21		5.000%	\$ 131,225.00	\$ 667,450.00	\$ 5,940,000.00
	1-Jun-22	\$ 405,000.00		\$ 131,225.00		
2022-23	1-Dec-22		5.000%	\$ 121,100.00	\$ 667,200.00	\$ 5,515,000.00
	1-Jun-23	\$ 425,000.00		\$ 121,100.00		
2023-24	1-Dec-23		5.000%	\$ 110,475.00	\$ 665,950.00	\$ 5,070,000.00
	1-Jun-24	\$ 445,000.00		\$ 110,475.00		
2024-25	1-Dec-24		5.000%	\$ 99,350.00	\$ 668,700.00	\$ 4,600,000.00
	1-Jun-25	\$ 470,000.00		\$ 99,350.00		
2025-26	1-Dec-25		4.000%	\$ 87,600.00	\$ 670,200.00	\$ 4,105,000.00
	1-Jun-26	\$ 495,000.00		\$ 87,600.00		
2026-27	1-Dec-26		4.000%	\$ 75,225.00	\$ 665,450.00	\$ 3,590,000.00
	1-Jun-27	\$ 515,000.00		\$ 75,225.00		
2027-28	1-Dec-27		2.000%	\$ 62,350.00	\$ 669,700.00	\$ 3,045,000.00
	1-Jun-28	\$ 545,000.00		\$ 62,350.00		
2028-29	1-Dec-28		3.000%	\$ 51,450.00	\$ 667,900.00	\$ 2,480,000.00
	1-Jun-29	\$ 565,000.00		\$ 51,450.00		
2029-30	1-Dec-29		3.000%	\$ 40,150.00	\$ 670,300.00	\$ 1,890,000.00
	1-Jun-30	\$ 590,000.00		\$ 40,150.00		
2030-31	1-Dec-30		3.000%	\$ 28,350.00	\$ 666,700.00	\$ 1,280,000.00
	1-Jun-31	\$ 610,000.00		\$ 28,350.00		
2031-32	1-Dec-31		3.000%	\$ 19,200.00	\$ 668,400.00	\$ 650,000.00
	1-Jun-32	\$ 630,000.00		\$ 19,200.00		
2032-33	1-Dec-31		3.000%	\$ 9,750.00	\$ 669,500.00	\$ -
	1-Jun-32	\$ 650,000.00		\$ 9,750.00		
Totals		\$ 7,200,000.00		\$ 2,688,680.02		

Jail Expansion Bonds Series 2017 (\$8,190,000)

Issued 6/27/2017

US Bank

Maturity 6/1/2032

151-82110-601

151-82210-603

0046762NS

#8143

Fiscal Year	Payment Dates	Principal	Interest Rate	Interest	Total Required	Balance Year Fiscal Year Ending
2017-18	1-Dec-17			\$ 137,573.33	\$ 298,373.33	\$ 8,190,000.00
	1-Jun-18			\$ 160,800.00		
2018-19	1-Dec-18		5.000%	\$ 160,800.00	\$ 751,600.00	\$ 7,760,000.00
	1-Jun-19	\$ 430,000.00		\$ 160,800.00		
2019-20	1-Dec-19		5.000%	\$ 150,050.00	\$ 750,100.00	\$ 7,310,000.00
	1-Jun-20	\$ 450,000.00		\$ 150,050.00		
2020-21	1-Dec-20		5.000%	\$ 138,800.00	\$ 752,600.00	\$ 6,835,000.00
	1-Jun-21	\$ 475,000.00		\$ 138,800.00		
2021-22	1-Dec-21		5.000%	\$ 126,925.00	\$ 753,850.00	\$ 6,335,000.00
	1-Jun-22	\$ 500,000.00		\$ 126,925.00		
2022-23	1-Dec-22		5.000%	\$ 114,425.00	\$ 753,850.00	\$ 5,810,000.00
	1-Jun-23	\$ 525,000.00		\$ 114,425.00		
2023-24	1-Dec-23		5.000%	\$ 101,300.00	\$ 752,600.00	\$ 5,260,000.00
	1-Jun-24	\$ 550,000.00		\$ 101,300.00		
2024-25	1-Dec-24		5.000%	\$ 87,550.00	\$ 750,100.00	\$ 4,685,000.00
	1-Jun-25	\$ 575,000.00		\$ 87,550.00		
2025-26	1-Dec-25		4.000%	\$ 73,175.00	\$ 751,350.00	\$ 4,080,000.00
	1-Jun-26	\$ 605,000.00		\$ 73,175.00		
2026-27	1-Dec-26		4.000%	\$ 61,075.00	\$ 752,150.00	\$ 3,450,000.00
	1-Jun-27	\$ 630,000.00		\$ 61,075.00		
2027-28	1-Dec-27		2.000%	\$ 48,475.00	\$ 751,950.00	\$ 2,795,000.00
	1-Jun-28	\$ 655,000.00		\$ 48,475.00		
2028-29	1-Dec-28		3.000%	\$ 41,925.00	\$ 748,850.00	\$ 2,130,000.00
	1-Jun-29	\$ 665,000.00		\$ 41,925.00		
2029-30	1-Dec-29		3.000%	\$ 31,950.00	\$ 753,900.00	\$ 1,440,000.00
	1-Jun-30	\$ 690,000.00		\$ 31,950.00		
2030-31	1-Dec-30		3.000%	\$ 21,600.00	\$ 753,200.00	\$ 730,000.00
	1-Jun-31	\$ 710,000.00		\$ 21,600.00		
2031-32	1-Dec-31		3.000%	\$ 10,950.00	\$ 751,900.00	\$ -
	1-Jun-32	\$ 730,000.00		\$ 10,950.00		
Totals		\$ 8,190,000.00		\$ 2,636,373.33		

458

Judicial Center Bonds 2017 (\$1.305 M) USDA refunded 6/27/17

Issued 6/27/2017

US Bank

Maturity 6/1/2038

151-82110-601

151-82210-603

0046762NS

#8143

Fiscal Year	Payment Dates	Principal	Interest Rate	Interest	Total Required	Balance Year Fiscal Year Ending
2017-18	1-Dec-17		4.000%	\$ 20,215.17	\$ 88,843.30	\$ 1,260,000.00
	1-Jun-18	\$ 45,000.00		\$ 23,628.13		
2018-19	1-Dec-18		5.000%	\$ 22,728.13	\$ 85,456.26	\$ 1,220,000.00
	1-Jun-19	\$ 40,000.00		\$ 22,728.13		
2019-20	1-Dec-19		5.000%	\$ 21,728.13	\$ 88,456.26	\$ 1,175,000.00
	1-Jun-20	\$ 45,000.00		\$ 21,728.13		
2020-21	1-Dec-20		5.000%	\$ 20,603.13	\$ 86,206.26	\$ 1,130,000.00
	1-Jun-21	\$ 45,000.00		\$ 20,603.13		
2021-22	1-Dec-21		5.000%	\$ 19,478.13	\$ 88,956.26	\$ 1,080,000.00
	1-Jun-22	\$ 50,000.00		\$ 19,478.13		
2022-23	1-Dec-22		5.000%	\$ 18,228.13	\$ 86,456.26	\$ 1,030,000.00
	1-Jun-23	\$ 50,000.00		\$ 18,228.13		
2023-24	1-Dec-23		5.000%	\$ 16,978.13	\$ 88,956.26	\$ 975,000.00
	1-Jun-24	\$ 55,000.00		\$ 16,978.13		
2024-25	1-Dec-24		5.000%	\$ 15,603.13	\$ 86,206.26	\$ 920,000.00
	1-Jun-25	\$ 55,000.00		\$ 15,603.13		
2025-26	1-Dec-25		4.000%	\$ 14,228.13	\$ 88,456.26	\$ 860,000.00
	1-Jun-26	\$ 60,000.00		\$ 14,228.13		
2026-27	1-Dec-26		4.000%	\$ 13,028.13	\$ 86,056.26	\$ 800,000.00
	1-Jun-27	\$ 60,000.00		\$ 13,028.13		
2027-28	1-Dec-27		2.000%	\$ 11,828.13	\$ 88,656.26	\$ 735,000.00
	1-Jun-28	\$ 65,000.00		\$ 11,828.13		
2028-29	1-Dec-28		3.000%	\$ 11,178.13	\$ 87,356.26	\$ 670,000.00
	1-Jun-29	\$ 65,000.00		\$ 11,178.13		
2029-30	1-Dec-29		3.000%	\$ 10,203.13	\$ 85,406.26	\$ 605,000.00
	1-Jun-30	\$ 65,000.00		\$ 10,203.13		
2030-31	1-Dec-30		3.000%	\$ 9,228.13	\$ 88,456.26	\$ 535,000.00
	1-Jun-31	\$ 70,000.00		\$ 9,228.13		
2031-32	1-Dec-31		3.000%	\$ 8,178.13	\$ 86,356.26	\$ 465,000.00
	1-Jun-32	\$ 70,000.00		\$ 8,178.13		
2032-33	1-Dec-32		3.000%	\$ 7,128.13	\$ 84,256.26	\$ 395,000.00
	1-Jun-33	\$ 70,000.00		\$ 7,128.13		

459

Judicial Center Bonds 2017 (\$1.305 M) USDA refunded 6/27/17

Issued **6/27/2017**

US Bank

Maturity	6/1/2038	151-82110-601		151-82210-603	0046762NS	#8143
Fiscal Year	Payment Dates	Principal	Interest Rate	Interest	Total Required	Balance Year Fiscal Year Ending
2033-34	1-Dec-33		3.000%	\$ 6,078.13	\$ 87,156.26	\$ 320,000.00
	1-Jun-34	\$ 75,000.00		\$ 6,078.13		
2034-35	1-Dec-34		3.000%	\$ 4,953.13	\$ 84,906.26	\$ 245,000.00
	1-Jun-35	\$ 75,000.00		\$ 4,953.13		
2035-36	1-Dec-35		3.125%	\$ 3,828.13	\$ 87,656.26	\$ 165,000.00
	1-Jun-36	\$ 80,000.00		\$ 3,828.13		
2036-37	1-Dec-36		3.125%	\$ 2,578.13	\$ 85,156.26	\$ 85,000.00
	1-Jun-37	\$ 80,000.00		\$ 2,578.13		
2037-38	1-Dec-37		3.125%	\$ 1,328.13	\$ 87,656.26	\$ -
	1-Jun-38	\$ 85,000.00		\$ 1,328.13		
Totals		\$ 1,305,000.00		\$ 522,068.50		

Education Debt Service -Current Debt Requirements & Payment Schedules

For Fiscal Year Beginning 7/1/2025 through 6/30/2044

Fiscal Year	School GO Bonds 0070612NS \$47,035,000 - 2019		School Capital Refunding 0046762NS \$1,265,000 - 2017		Totals			Fiscal Year
	Principal	Interest	Principal	Interest	Principal	Interest	Combined	
2025-26	1,540,000.00	1,413,268.76			1,540,000	1,413,269	2,953,269	2025-26
2026-27	1,620,000.00	1,336,268.76			1,620,000	1,336,269	2,956,269	2026-27
2027-28	1,700,000.00	1,255,268.76			1,700,000	1,255,269	2,955,269	2027-28
2028-29	1,765,000.00	1,187,268.76			1,765,000	1,187,269	2,952,269	2028-29
2029-30	1,840,000.00	1,116,668.76			1,840,000	1,116,669	2,956,669	2029-30
2030-31	1,910,000.00	1,043,068.76			1,910,000	1,043,069	2,953,069	2030-31
2031-32	1,970,000.00	985,768.76			1,970,000	985,769	2,955,769	2031-32
2032-33	2,025,000.00	926,668.76			2,025,000	926,669	2,951,669	2032-33
2033-34	2,090,000.00	865,918.76			2,090,000	865,919	2,955,919	2033-34
2034-35	2,150,000.00	803,218.76			2,150,000	803,219	2,953,219	2034-35
2035-36	2,215,000.00	738,718.76			2,215,000	738,719	2,953,719	2035-36
2036-37	2,280,000.00	672,268.76			2,280,000	672,269	2,952,269	2036-37
2037-38	2,355,000.00	601,018.76			2,355,000	601,019	2,956,019	2037-38
2038-39	2,425,000.00	527,425.00			2,425,000	527,425	2,952,425	2038-39
2039-40	2,505,000.00	448,612.50			2,505,000	448,613	2,953,613	2039-40
2040-41	2,585,000.00	367,200.00			2,585,000	367,200	2,952,200	2040-41
2041-42	2,675,000.00	279,956.26			2,675,000	279,956	2,954,956	2041-42
2042-43	2,765,000.00	189,675.00			2,765,000	189,675	2,954,675	2042-43
2043-44	2,855,000.00	96,356.26			2,855,000	96,356	2,951,356	2043-44

Education Debt Service Principal & Interest Fiscal Year End Balances

Balances End Fiscal Year	School GO Bonds \$47,035,000 - 2019		School Capital Refund \$1,265,000 - 2017		Totals			Balances End Fiscal Year
	Principal	Interest	Principal	Interest	Principal	Interest	Combined	
6/30/2026	39,730,000.00	13,441,350.14			39,730,000	13,441,350	53,171,350	6/30/2026
6/30/2027	38,110,000.00	12,105,081.38			38,110,000	12,105,081	50,215,081	6/30/2027
6/30/2028	36,410,000.00	10,849,812.62			36,410,000	10,849,813	47,259,813	6/30/2028
6/30/2029	34,645,000.00	9,662,543.86			34,645,000	9,662,544	44,307,544	6/30/2029
6/30/2030	32,805,000.00	8,545,875.10			32,805,000	8,545,875	41,350,875	6/30/2030
6/30/2031	30,895,000.00	7,502,806.34			30,895,000	7,502,806	38,397,806	6/30/2031
6/30/2032	28,925,000.00	6,517,037.58			28,925,000	6,517,038	35,442,038	6/30/2032
6/30/2033	26,900,000.00	5,590,368.82			26,900,000	5,590,369	32,490,369	6/30/2033
6/30/2034	24,810,000.00	4,724,450.06			24,810,000	4,724,450	29,534,450	6/30/2034
6/30/2035	22,660,000.00	3,921,231.30			22,660,000	3,921,231	26,581,231	6/30/2035
6/30/2036	20,445,000.00	3,182,512.54			20,445,000	3,182,513	23,627,513	6/30/2036
6/30/2037	18,165,000.00	2,510,243.78			18,165,000	2,510,244	20,675,244	6/30/2037
6/30/2038	15,810,000.00	1,909,225.02			15,810,000	1,909,225	17,719,225	6/30/2038
6/30/2039	13,385,000.00	1,381,800.02			13,385,000	1,381,800	14,766,800	6/30/2039
6/30/2040	10,880,000.00	933,187.52			10,880,000	933,188	11,813,188	6/30/2040
6/30/2041	8,295,000.00	565,987.52			8,295,000	565,988	8,860,988	6/30/2041
6/30/2042	5,620,000.00	286,031.26			5,620,000	286,031	5,906,031	6/30/2042
6/30/2043	2,855,000.00	96,356.26			2,855,000	96,356	2,951,356	6/30/2043
6/30/2044	0.00	0.00			-	0	0	6/30/2044

461

GO School Bonds Series 2019 \$47,035,000 (Middle Schools)

Issued 3/27/2019

US Bank

Maturity	6/30/2044	151-82130-601		151-82230-603	0070612NS	#8143
Fiscal Year	Payment Dates	Principal	Interest Rate	Interest	Total Required	Balance Year Fiscal Year Ending
2019-20	1-Nov-19		3.000%	\$ 959,444.48	\$ 1,766,453.86	\$ 47,035,000.00
	1-May-20			\$ 807,009.38		
2020-21	1-Nov-20		5.000%	\$ 807,009.38	\$ 1,714,018.76	\$ 46,935,000.00
	1-May-21	\$ 100,000.00		\$ 807,009.38		
2021-22	1-Nov-21		2.000%	\$ 805,509.38	\$ 2,956,018.76	\$ 45,590,000.00
	1-May-22	\$ 1,345,000.00		\$ 805,509.38		
2022-23	1-Nov-22		2.000%	\$ 771,884.38	\$ 2,953,768.76	\$ 44,180,000.00
	1-May-23	\$ 1,410,000.00		\$ 771,884.38		
2023-24	1-Nov-23		5.000%	\$ 757,784.38	\$ 2,955,568.77	\$ 42,740,000.00
	1-May-24	\$ 1,440,000.00		\$ 757,784.39		
2024-25	1-Nov-24		5.000%	\$ 743,384.38	\$ 2,956,768.76	\$ 41,270,000.00
	1-May-25	\$ 1,470,000.00		\$ 743,384.38		
2025-26	1-Nov-25		5.000%	\$ 706,634.38	\$ 2,953,268.76	\$ 39,730,000.00
	1-May-26	\$ 1,540,000.00		\$ 706,634.38		
2026-27	1-Nov-26		4.000%	\$ 668,134.38	\$ 2,956,268.76	\$ 38,110,000.00
	1-May-27	\$ 1,620,000.00		\$ 668,134.38		
2027-28	1-Nov-27		4.000%	\$ 627,634.38	\$ 2,955,268.76	\$ 36,410,000.00
	1-May-28	\$ 1,700,000.00		\$ 627,634.38		
2028-29	1-Nov-28		4.000%	\$ 593,634.38	\$ 2,952,268.76	\$ 34,645,000.00
	1-May-29	\$ 1,765,000.00		\$ 593,634.38		
2029-30	1-Nov-29		3.000%	\$ 558,334.38	\$ 2,956,668.76	\$ 32,805,000.00
	1-May-30	\$ 1,840,000.00		\$ 558,334.38		
2030-31	1-Nov-30		3.000%	\$ 521,534.38	\$ 2,953,068.76	\$ 30,895,000.00
	1-May-31	\$ 1,910,000.00		\$ 521,534.38		
2031-32	1-Nov-31		3.000%	\$ 492,884.38	\$ 2,955,768.76	\$ 28,925,000.00
	1-May-32	\$ 1,970,000.00		\$ 492,884.38		
2032-33	1-Nov-32		3.000%	\$ 463,334.38	\$ 2,951,668.76	\$ 26,900,000.00
	1-May-33	\$ 2,025,000.00		\$ 463,334.38		
2033-34	1-Nov-33		3.000%	\$ 432,959.38	\$ 2,955,918.76	\$ 24,810,000.00
	1-May-34	\$ 2,090,000.00		\$ 432,959.38		
2034-35	1-Nov-34		3.000%	\$ 401,609.38	\$ 2,953,218.76	\$ 22,660,000.00
	1-May-35	\$ 2,150,000.00		\$ 401,609.38		
2035-36	1-Nov-35		3.000%	\$ 369,359.38	\$ 2,953,718.76	\$ 20,445,000.00
	1-May-36	\$ 2,215,000.00		\$ 369,359.38		
2036-37	1-Nov-36		3.125%	\$ 336,134.38	\$ 2,952,268.76	\$ 18,165,000.00
	1-May-37	\$ 2,280,000.00		\$ 336,134.38		
2037-38	1-Nov-37		3.125%	\$ 300,509.38	\$ 2,956,018.76	\$ 15,810,000.00
	1-May-38	\$ 2,355,000.00		\$ 300,509.38		
2038-39	1-Nov-38		3.250%	\$ 263,712.50	\$ 2,952,425.00	\$ 13,385,000.00
	1-May-39	\$ 2,425,000.00		\$ 263,712.50		
2039-40	1-Nov-39		3.250%	\$ 224,306.25	\$ 2,953,612.50	\$ 10,880,000.00
	1-May-40	\$ 2,505,000.00		\$ 224,306.25		
2040-41	1-Nov-40		3.375%	\$ 183,600.00	\$ 2,952,200.00	\$ 8,295,000.00
	1-May-41	\$ 2,585,000.00		\$ 183,600.00		
2041-42	1-Nov-41		3.375%	\$ 139,978.13	\$ 2,954,956.26	\$ 5,620,000.00
	1-May-42	\$ 2,675,000.00		\$ 139,978.13		
2042-43	1-Nov-42		3.375%	\$ 94,837.50	\$ 2,954,675.00	\$ 2,855,000.00
	1-May-43	\$ 2,765,000.00		\$ 94,837.50		
2043-44	1-Nov-43		3.375%	\$ 48,178.13	\$ 2,951,356.26	\$ -
	1-May-44	\$ 2,855,000.00		\$ 48,178.13		
Totals		\$ 47,035,000.00		\$ 24,392,216.57		

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Notes -Current Debt Requirements & Payment Schedules

For Fiscal Year Beginning 7/1/2025 through 6/30/2035

	Jail Expansion Paid from Gen Debt 4101934518 \$2M 12 YR- 2019		Fiber Project Paid from Gen Debt \$450K CON -10 YR- 2025		Highway Equipment Paid from Hwy \$350K - 10 YR - 2021		Totals			
Fiscal Year	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest	Combined	Fiscal Year
2025-26	165,000.00	31,790.50	35,000.00	22,014.75	35,000.00	3,015.30	235,000.00	56,820.55	291,820.55	2025-26
2026-27	170,000.00	26,956.00	40,000.00	18,550.50	35,000.00	2,556.46	245,000.00	48,062.96	293,062.96	2026-27
2027-28	180,000.00	21,975.00	40,000.00	16,762.50	35,000.00	2,097.60	255,000.00	40,835.10	295,835.10	2027-28
2028-29	185,000.00	16,701.00	40,000.00	14,974.50	40,000.00	1,638.76	265,000.00	33,314.26	298,314.26	2028-29
2029-30	190,000.00	11,280.50	45,000.00	13,186.50	40,000.00	1,114.36	275,000.00	25,581.36	300,581.36	2029-30
2030-31	195,000.00	5,713.50	45,000.00	11,175.00	45,000.00	589.96	285,000.00	17,478.46	302,478.46	2030-31
2031-32			50,000.00	9,163.50			50,000.00	9,163.50	59,163.50	
2032-33			50,000.00	6,928.50			50,000.00	6,928.50	56,928.50	
2033-34			50,000.00	4,693.50			50,000.00	4,693.50	54,693.50	
2034-35			55,000.00	2,458.50			55,000.00	2,458.50	57,458.50	
							-	-	-	
							-	-	-	
	2,000,000	394,150	450,000	119,908	350,000	26,764	7,934,825	1,219,281	9,154,105	

Principal & Interest Fiscal Year End Balances

Balances End Fiscal Year	Jail Expansion Paid from Gen Debt \$2M 12 YR- 2019		Fiber Project Paid from Gen Debt \$450K CON - 10 YR - 2025		Highway Equipment Paid from Gen Debt \$350K - 10 YR - 2021		Totals			Balances End Fiscal Year
	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest	Combined	
6/30/2026	920,000.00	82,626.00	415,000.00	97,893.00	195,000.00	7,997.14	1,530,000	188,516	1,718,516	6/30/2026
6/30/2027	750,000.00	55,670.00	375,000.00	79,342.50	160,000.00	5,440.68	1,285,000	140,453	1,425,453	6/30/2027
6/30/2028	570,000.00	33,695.00	335,000.00	62,580.00	125,000.00	3,343.08	1,030,000	99,618	1,129,618	6/30/2028
6/30/2029	385,000.00	16,994.00	295,000.00	47,605.50	85,000.00	1,704.32	765,000	66,304	831,304	6/30/2029
6/30/2030	195,000.00	5,713.50	250,000.00	34,419.00	45,000.00	589.96	490,000	40,722	530,722	6/30/2030
6/30/2031	0.00	0.00	205,000.00	23,244.00	0.00	(0.00)	205,000	23,244	228,244	6/30/2031
6/30/2032			155,000.00	14,080.50			155,000	14,081	169,081	6/30/2032
6/30/2033			105,000.00	7,152.00			105,000	7,152	112,152	6/30/2033
6/30/2034			55,000.00	2,458.50			55,000	2,459	57,459	6/30/2034
6/30/2035			0.00	0.00			-	-	-	6/30/2035
	Interest Dec. & Jun. Principal Jun. Mature	6/1/2031	Interest Nov & May Principal May Mature	5/1/2035	Interest Nov & May Principal May Mature	5/1/2031				

Prepared by Andrea 6/16/2026

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Fiber Connectivity Capital Outlay Note 2025 (\$450 K - 10 Yr)

Issued 3/17/2025

Citizens Comm Bank

Maturity 6/30/2025 151-82110-602

151-82210-604

4316

Fiscal Year	Payment Dates	Principal	Interest Rate	Interest	Total Requirements	Balance Year Fiscal Year Ending
2025-26			4.470%		\$ 57,014.75	\$ 415,000.00
	1-May-26	\$ 35,000.00		\$ 22,014.75		
2026-27	1-Nov-26		4.470%	\$ 9,275.25	\$ 58,550.50	\$ 375,000.00
	1-May-27	\$ 40,000.00		\$ 9,275.25		
2027-28	1-Nov-27		4.470%	\$ 8,381.25	\$ 56,762.50	\$ 335,000.00
	1-May-28	\$ 40,000.00		\$ 8,381.25		
2028-29	1-Nov-28		4.470%	\$ 7,487.25	\$ 54,974.50	\$ 295,000.00
	1-May-29	\$ 40,000.00		\$ 7,487.25		
2029-30	1-Nov-29		4.470%	\$ 6,593.25	\$ 58,186.50	\$ 250,000.00
	1-May-30	\$ 45,000.00		\$ 6,593.25		
2030-31	1-Nov-30		4.470%	\$ 5,587.50	\$ 56,175.00	\$ 205,000.00
	1-May-31	\$ 45,000.00		\$ 5,587.50		
2031-32	1-Nov-31		4.470%	\$ 4,581.75	\$ 59,163.50	\$ 155,000.00
	1-May-32	\$ 50,000.00		\$ 4,581.75		
2032-33	1-Nov-32		4.470%	\$ 3,464.25	\$ 56,928.50	\$ 105,000.00
	1-May-33	\$ 50,000.00		\$ 3,464.25		
2033-34	1-Nov-33		4.470%	\$ 2,346.75	\$ 54,693.50	\$ 55,000.00
	1-May-34	\$ 50,000.00		\$ 2,346.75		
2034-35	1-Nov-34		4.470%	\$ 1,229.25	\$ 57,458.50	\$ -
	1-May-35	\$ 55,000.00		\$ 1,229.25		
Totals		\$ 450,000.00		\$ 119,907.75	\$ 569,907.75	

469

Highway Equipment Note 2021 (\$350 K - 10 Yr)

Issued 5/1/2021

First Vision Bank

Maturity 5/1/2031

131-82120-602

131-82220-604

#5197

Fiscal Year	Payment Dates	Principal	Interest Rate	Interest	Total Requirements	Balance Year Fiscal Year Ending
2021-22	1-Nov-21		1.311%	\$ 2,052.08	\$ 34,346.33	\$ 320,000.00
	1-May-22	\$ 30,000.00		\$ 2,294.25		
2022-23	1-Nov-22		1.311%	\$ 2,097.60	\$ 34,195.20	\$ 290,000.00
	1-May-23	\$ 30,000.00		\$ 2,097.60		
2023-24	1-Nov-23		1.311%	\$ 1,900.95	\$ 33,801.90	\$ 260,000.00
	1-May-24	\$ 30,000.00		\$ 1,900.95		
2024-25	1-Nov-24		1.311%	\$ 1,704.30	\$ 33,408.60	\$ 230,000.00
	1-May-25	\$ 30,000.00		\$ 1,704.30		
2025-26	1-Nov-25		1.311%	\$ 1,507.65	\$ 38,015.30	\$ 195,000.00
	1-May-26	\$ 35,000.00		\$ 1,507.65		
2026-27	1-Nov-26		1.311%	\$ 1,278.23	\$ 37,556.46	\$ 160,000.00
	1-May-27	\$ 35,000.00		\$ 1,278.23		
2027-28	1-Nov-27		1.311%	\$ 1,048.80	\$ 37,097.60	\$ 125,000.00
	1-May-28	\$ 35,000.00		\$ 1,048.80		
2028-29	1-Nov-28		1.311%	\$ 819.38	\$ 41,638.76	\$ 85,000.00
	1-May-29	\$ 40,000.00		\$ 819.38		
2029-30	1-Nov-29		1.311%	\$ 557.18	\$ 41,114.36	\$ 45,000.00
	1-May-30	\$ 40,000.00		\$ 557.18		
2030-31	1-Nov-30		1.311%	\$ 294.98	\$ 45,589.96	\$ -
	1-May-31	\$ 45,000.00		\$ 294.98		
Totals		\$ 350,000.00		\$ 26,764.47	\$ 376,764.47	

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Jail Expansion Note 2019 (\$2 M - 12 Yr)

Issued 7/12/2019

Citizens Tri-County Bank

Maturity 6/1/2031

151-82110-602

151-82210-604

4101934518

#9424

Fiscal Year	Payment Dates	Principal	Interest Rate	Interest	Total Requirements	Balance Year Fiscal Year Ending
2019/20	1-Dec-19		2.930%	\$ 22,626.11	\$ 196,926.11	\$ 1,855,000.00
	1-Jun-20	\$ 145,000.00		\$ 29,300.00		
2020-21	1-Dec-20		2.930%	\$ 27,175.75	\$ 199,351.50	\$ 1,710,000.00
	1-Jun-21	\$ 145,000.00		\$ 27,175.75		
2021-22	1-Dec-21		2.930%	\$ 25,051.50	\$ 200,103.00	\$ 1,560,000.00
	1-Jun-22	\$ 150,000.00		\$ 25,051.50		
2022-23	1-Dec-22		2.930%	\$ 22,854.00	\$ 200,708.00	\$ 1,405,000.00
	1-Jun-23	\$ 155,000.00		\$ 22,854.00		
2023-24	1-Dec-23		2.930%	\$ 20,583.25	\$ 201,166.50	\$ 1,245,000.00
	1-Jun-24	\$ 160,000.00		\$ 20,583.25		
2024-25	1-Dec-24		2.930%	\$ 18,239.25	\$ 196,478.50	\$ 1,085,000.00
	1-Jun-25	\$ 160,000.00		\$ 18,239.25		
2025-26	1-Dec-25		2.930%	\$ 15,895.25	\$ 196,790.50	\$ 920,000.00
	1-Jun-26	\$ 165,000.00		\$ 15,895.25		
2026-27	1-Dec-26		2.930%	\$ 13,478.00	\$ 196,956.00	\$ 750,000.00
	1-Jun-27	\$ 170,000.00		\$ 13,478.00		
2027-28	1-Dec-27		2.930%	\$ 10,987.50	\$ 201,975.00	\$ 570,000.00
	1-Jun-28	\$ 180,000.00		\$ 10,987.50		
2028-29	1-Dec-28		2.930%	\$ 8,350.50	\$ 201,701.00	\$ 385,000.00
	1-Jun-29	\$ 185,000.00		\$ 8,350.50		
2029-30	1-Dec-29		2.930%	\$ 5,640.25	\$ 201,280.50	\$ 195,000.00
	1-Jun-30	\$ 190,000.00		\$ 5,640.25		
2030-31	1-Dec-30		2.930%	\$ 2,856.75	\$ 200,713.50	\$ -
	1-Jun-31	\$ 195,000.00		\$ 2,856.75		
Totals		\$ 2,000,000.00		\$ 394,150.11	\$ 2,394,150.11	

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School Capital Leases -Current Debt Requirements & Payment Schedules

For Fiscal Year Beginning 7/1/2024 through 6/30/2028

Fiscal Year	School EESI Loan \$2,508,981 - 2023		Totals			Fiscal Year
	Principal	Interest	Principal	Interest	Combined	
2025-26	174,876	11,232	174,876	11,232	186,108	2025-26
2026-27	175,752	10,356	175,752	10,356	186,108	2026-27
2027-28	176,628	9,480	176,628	9,480	186,108	2027-28
2028-29	177,516	8,592	177,516	8,592	186,108	2028-29
2029-30	178,404	7,704	178,404	7,704	186,108	2029-30
2030-31	179,292	6,816	179,292	6,816	186,108	2030-31
2031-32	180,192	5,916	180,192	5,916	186,108	2031-32
2032-33	181,104	5,004	181,104	5,004	186,108	2032-33
2033-34	182,004	4,104	182,004	4,104	186,108	2033-34
2034-35	182,916	3,192	182,916	3,192	186,108	2034-35
2035-36	183,840	2,268	183,840	2,268	186,108	2035-36
2036-37	184,752	1,356	184,752	1,356	186,108	2036-37
2037-38	185,621	430	185,621	430	186,051	2037-38
2038-39	-	-	-	-	-	2038-39
2039-40	-	-	-	-	-	2039-40
		2,516,897	88,558	2,516,897	88,558	2,605,455

School Principal & Interest Fiscal Year End Balances

Fiscal Year	School EESI Loan \$2,508,981 - 2023		Totals			Fiscal Year
	Principal	Interest	Principal	Interest	Combined	
6/30/2026	2,160,105	64,939	2,160,105	64,939	2,225,044	6/30/2026
6/30/2027	1,984,353	54,583	1,984,353	54,583	2,038,936	6/30/2027
6/30/2028	1,807,725	45,103	1,807,725	45,103	1,852,828	6/30/2028
6/30/2029	1,630,209	36,511	1,630,209	36,511	1,666,720	6/30/2029
6/30/2030	1,451,805	28,807	1,451,805	28,807	1,480,612	6/30/2030
6/30/2031	1,272,513	21,991	1,272,513	21,991	1,294,504	6/30/2031
6/30/2032	1,092,321	16,075	1,092,321	16,075	1,108,396	6/30/2032
6/30/2033	911,217	11,071	911,217	11,071	922,288	6/30/2033
6/30/2034	729,213	6,967	729,213	6,967	736,180	6/30/2034
6/30/2035	546,297	3,775	546,297	3,775	550,072	6/30/2035
6/30/2036	362,457	1,507	362,457	1,507	363,964	6/30/2036
6/30/2037	177,705	151	177,705	151	177,856	6/30/2037
6/30/2038	(7,916)	(279)	(7,916)	(279)	(8,195)	6/30/2038
6/30/2039						6/30/2039
		Monthly Payment				
		Mature	7/1/1937			

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EESI Trane/Excel Lighting Project - BOE 2023 (\$2,508,981)

Issued 5/1/2023

Maturity 7/1/2037 141-82130-610 141-82230-611

Fiscal Year	Payment Dates	Principal	Interest Rate	Interest	Total Requirements	Balance Year Fiscal Year Ending
2024-25	Monthly 12		0.50%		\$ 186,108.00	\$ 2,342,897.00
		\$ 174,000.00		\$ 12,108.00		
2025-26	Monthly 12		0.50%		\$ 186,108.00	\$ 2,168,021.00
		\$ 174,876.00		\$ 11,232.00		
2026-27	Monthly 12		0.50%		\$ 186,108.00	\$ 1,992,269.00
		\$ 175,752.00		\$ 10,356.00		
2027-28	Monthly 12		0.50%		\$ 186,108.00	\$ 1,815,641.00
		\$ 176,628.00		\$ 9,480.00		
2028-29	Monthly 12		0.50%		\$ 186,108.00	\$ 1,638,125.00
		\$ 177,516.00		\$ 8,592.00		
2029-30	Monthly 12		0.50%		\$ 186,108.00	\$ 1,459,721.00
		\$ 178,404.00		\$ 7,704.00		
2030-31	Monthly 12		0.50%		\$ 186,108.00	\$ 1,280,429.00
		\$ 179,292.00		\$ 6,816.00		
2031-32	Monthly 12		0.50%		\$ 186,108.00	\$ 1,100,237.00
		\$ 180,192.00		\$ 5,916.00		
2032-33	Monthly 12		0.50%		\$ 186,108.00	\$ 919,133.00
		\$ 181,104.00		\$ 5,004.00		
2033-34	Monthly 12		0.50%		\$ 186,108.00	\$ 737,129.00
		\$ 182,004.00		\$ 4,104.00		
2034-35	Monthly 12		0.50%		\$ 186,108.00	\$ 554,213.00
		\$ 182,916.00		\$ 3,192.00		
2035-36	Monthly 12		0.50%		\$ 186,108.00	\$ 370,373.00
		\$ 183,840.00		\$ 2,268.00		
2036-37	Monthly 12		0.50%		\$ 186,108.00	\$ 185,621.00
		\$ 184,752.00		\$ 1,356.00		
2037-38	Monthly 11		0.50%		\$ 186,051.00	\$ -
		\$ 185,621.00		\$ 430.00		
Totals		\$ 2,516,897.00		\$ 88,558.00	\$ 2,605,455.00	

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Franklin Co Trustee's Interest Earned Analysis & Comparison

May-26

Current Amt Invested in the Following:

CD	\$ 25,000,000	Interest Bearing Check/Savings	\$ 36,227,883	Mutual Funds	\$ -
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Gross Interest Earned for the Month of May \$ 189,040.00

Fund Number	Fund Title	Gross Collections	Trustee Fee Admin Fee 2%	Net Fund Collections
101	County General	\$ 8,162.61	\$ (163.25)	\$ 7,999.36
115	Library	\$ 431.87	\$ (8.64)	\$ 423.23
131	Highway	\$ 142.46	\$ (2.85)	\$ 139.61
141	Schools General	\$ 4,398.13	\$ (87.96)	\$ 4,310.17
151	General Debt Service	\$ 175,905.35	\$ (3,518.11)	\$ 172,387.24
Total		\$ 189,040.42	\$ (3,780.81)	\$ 185,259.61

Interest Revenue Monthly Fiscal Comparison

	County	Library	Highway	Schools	Gen Debt
May-25	\$ 10,337.54	\$ 730.71	\$ 192.51	\$ 4,732.10	\$ 218,392.87
May-26	\$ 7,999.36	\$ 423.23	\$ 139.61	\$ 4,310.17	\$ 172,387.24
Over/Under	\$ (2,338.18)	\$ (307.48)	\$ (52.90)	\$ (421.93)	\$ (46,005.63)

Interest Year to Date Revenue Fiscal Comparison

	County	Library	Highway	Schools	Gen Debt
2024/25	\$ 109,944.25	\$ 9,174.85	\$ 1,974.30	\$ 51,958.74	\$ 1,562,361.52
2025/26	\$ 96,626.57	\$ 5,442.19	\$ 1,655.35	\$ 47,441.79	\$ 1,626,263.92
Over/Uner	\$ (13,317.68)	\$ (3,732.65)	\$ (318.95)	\$ (4,516.95)	\$ 63,902.40

Appropriated Fiscal Year 2025/26 44110 Interest Earned

	Appropriation	Collected	% Collected	Balance to Collect
101 County General (OPEB)	\$ 125,000	\$ 96,627	77.30%	\$ 28,373
115 Library	\$ 9,200	\$ 5,442	59.15%	\$ 3,758
131 Highway (OPEB)	\$ 2,000	\$ 1,655	82.77%	\$ 345
141 School General Fund (OPEB)	\$ 15,000	\$ 47,442	316.28%	\$ (32,442)
151 General Debt Service	\$ 1,900,000	\$ 1,626,264	85.59%	\$ 273,736

Local Option Sales Tax Analysis & Comparison

Apr-26 (Received in May)

County/City	Gross Franklin County Collections	State Admin Fee 1.125%	Net Franklin County Collections	County Revenue (Co 100%) (City 50%)	Cities Revenue is Less 1% Trustee Admin
**Franklin County	390,922.46	(4,397.88)	386,524.58	386,524.58	-
Winchester	667,536.19	(7,509.78)	660,026.41	330,013.20	326,713.07
Cowan	32,125.78	(361.42)	31,764.36	15,882.18	15,723.36
Decherd	257,691.10	(2,899.02)	254,792.08	127,396.04	126,122.08
Estill Springs	67,746.91	(762.15)	66,984.76	33,492.38	33,157.45
Huntland	28,117.63	(316.32)	27,801.31	13,900.65	13,761.65
Tullahoma	15,977.54	(179.75)	15,797.79	7,898.90	7,819.91
Monteagle - FC	869.30	(9.78)	859.52	429.76	425.46
Total	1,460,986.91	-16,436.10	1,444,550.81	915,537.69	523,722.98

Local Option Sales Tax Monthly Revenue Fiscal Comparison

Apr-25 842,163
Apr-26 915,538

*Note Franklin County received an additional \$979.99 & This includes the new Online Sales that is not listed on the Monthly County Local Option Data

Over/Under 73,375

Local Option Sales Tax Year to Date Revenue Fiscal Comparison

2024/25 8,138,223
2025/26 8,624,440

Over/Uner 486,217

Sales Tax 2025/26 Appropriations

	Appropriation	Collected	% Collected	Balance to Collect
141 General Schools	7,900,000	6,846,606	86.67%	1,053,394
151 General Debt Service	2,100,000	1,777,834	84.66%	322,166

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Finance Committee

May 14, 2026

The Finance Committee met in regular session in the community room on Thursday, May 14, 2026. The meeting was called to order at 2:00 p.m.

Members Present: David Eldridge, Carolyn Wiseman, Dale Schultz, Cary Holman, Luke McCurry, and Mayor Chris Guess.

Ex Officio: Andrea Smith.

Secretary: Jenny Phillips.

Others Present: Douglas Freund, citizen; Tina Sander, County Clerk; Tina Stevens, Library Director; Heather Morgan, HR; Denise Marshall, Register of Deeds; Nancy Ringer, Register of Deeds Office.

Old Business: N/A

New Business:

1. **Motion** by McCurry, second by Holman to receive and file the Finance Committee Minutes of April 16, 2026. Vote resulted in all Ayes; motion carried.
2. **Motion** by Schultz, second by McCurry to receive and file the March 2026 Sales Tax Report. Vote resulted in all Ayes; motion carried.
3. **Motion** by McCurry, second by Holman to receive and file the April 2026 Trustee's Interest Report. Vote resulted in all Ayes; motion carried.
4. **Motion** by Schultz, second by Wiseman to receive and file the April 2026 Finance Director's Report. Vote resulted in all Ayes; motion carried.
5. **Motion** by McCurry, second by Holman to receive and file the Inter-Category Amendments. Vote resulted in all Ayes; motion carried.
6. **Motion** by Wiseman, second by Holman to approve and send to the commission with recommendation the following resolutions:
 - a. Resolution School GP & Federal Project BG "A" Amendment (BOE 5/11)
 - b. Resolution School GP & Federal Projects Fund TransfersVote resulted in all Ayes; motion carried.
7. **Motion** by McCurry, second by Holman to approve and send to the commission with recommendation the Resolution School GP BG "B" Amendment (BOE 5/11). Vote resulted in all Ayes; motion carried.
8. **Motion** by Eldridge, second by Holman to approve and send to the commission with recommendation the Resolution School GP BG "C" Summer School Amendment (BOE 5/11). Vote resulted in all Ayes; motion carried.
9. **Motion** by McCurry, second by Schultz to approve and send to the commission with recommendation the Resolution County General, etc. Funds Budget Amendments. Vote resulted in all Ayes; motion carried.
10. **Motion** by Eldridge, second by Wiseman to approve and send to the commission with recommendation the Resolution Contract Sheriff/TDOT Litter Pickup FY27 & FY28. Vote resulted in all Ayes; motion carried.

11. **Motion** by McCurry, second by Holman to approve and send to the commission with recommendation the Resolution School Sale of FCC License. Vote resulted in all Ayes; motion carried.
12. **Motion** by Holman, second by Wiseman to approve and send to the commission with recommendation the Resolution School Cafeteria Contract with SchoolCafe. Vote resulted in all Ayes; motion carried.
13. Added to Item #6.
14. **Motion** by Eldridge, second by Wiseman to approve and send to the commission with recommendation the Resolution TK Elevator & County/Library Maintenance Multi-Year Agreement. Vote resulted in all Ayes; motion carried.
15. Finance Director – Other Business:
 - a. Comptroller Franklin County FY25 Fiscal Outlook was presented for informational purposes.
16. **Motion** by Eldridge, second by Schultz to approve the Notaries. Vote resulted in all Ayes; motion carried.
17. **Motion** by Wiseman, second by McCurry to receive and file the Solid Waste Surplus Equipment Excel Baler information to the County Commission. Vote resulted in all Ayes; motion carried.
18. Opening to Public Comments:

No public comments were made.

Discussion was held regarding the Pavilion roofing project and clarification of whether funding would come from the current fiscal year budget or FY27 budget. Consensus was reached to include the project in the next fiscal year budget.

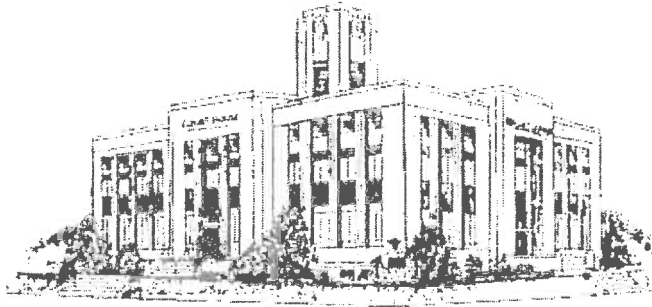
Motion by Schultz, second by McCurry to adjourn at 2:11 p.m. Vote resulted in all Ayes; motion carried.

Respectfully Submitted,

Mayor Chris Guess

CG/jp

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 6a-0626- A Resolution to Amend the Zoning Resolution of Franklin County, Tennessee Regarding Certain Energy Generation and Storage Facilities

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

Tina Sanders, County Clerk
of Franklin County, Tennessee



RESOLUTION NO. 69-0626

A RESOLUTION TO AMEND THE ZONING RESOLUTION OF FRANKLIN COUNTY, TENNESSEE REGARDING CERTAIN ENERGY GENERATION AND STORAGE FACILITIES

WHEREAS, the Franklin County Planning Commission has reviewed and recommended amendments to the Franklin County Zoning Resolution; and

WHEREAS, the Franklin County Board of Commissioners finds it to be in the best interest of the citizens of Franklin County, Tennessee to regulate and restrict certain commercial and industrial energy generation, storage, and related facilities within the county;

NOW, THEREFORE, BE IT RESOLVED, by the Franklin County Board of Commissioners that the Franklin County Zoning Resolution is hereby amended by adding the following provision to Article IV – General Provisions as Section 18:

Section 18 – Restrictions on Solar Farms and Other Energy Creating and Harnessing Practices

The following uses shall not be permitted within Franklin County, Tennessee for commercial or industrial purposes, including uses intended for sale or profit:

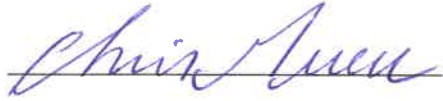
- Ground-mounted solar energy conversion systems
- Nuclear facilities
- Battery storage facilities
- Data centers
- Data storage facilities
- Solar farms
- Wind turbines
- Windmills generating electricity
- Geothermal harnessing plants
- Biofuel generator plants
- Biomass power plants
-

BE IT FURTHER RESOLVED that this amendment shall become effective immediately upon its passage, the public welfare requiring it.

Adopted this 22nd day of June, 2026.

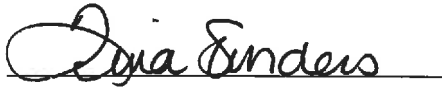
474

APPROVED:



Chris Guess, Mayor and Chair

ATTEST:



Tina Sanders, County Clerk

RESOLUTION SPONSORED BY: Tyler Bauer & Dale Schultz

MOTION TO ADOPT: T. Bauer **SECOND:** B. McMillan

VOTES: AYES: 15 **SECOND:** _____

DECLARATION: passed

AMENDMENT TO ZONING RESOLUTION OF FRANKLIN COUNTY, TENNESSEE

Franklin County, Tennessee Zoning Resolution shall be amended by adding the following provision:

Restrictions on Solar Farms and Other Energy Creating and Harnessing Practices. None of the following uses shall be allowed in Franklin County, Tennessee for commercial or industrial purposes either for sale or for profit: ground mounted solar energy conversion system, nuclear facility, battery storage facility, data center, data storage facility, solar farm, wind turbines, windmills generating electricity, geo-thermal harnessing plant, biofuel generator plant, and/or biomass power plant.

This provision shall be added to the Franklin County, Tennessee Zoning Resolution in Article IV General Provisions as Number 18.

**Franklin County, Tennessee
Planning Commission Chairman**

By: JEREMY PRICE

Signature: 

Date: 5/28/26

**Franklin County, Tennessee
Planning Commission Secretary (vice)**

By: Edlie Vineput

Signature: 

Date: 5-28-26

F.C. Planning & Zoning Department

NOTICE OF PUBLIC HEARING

In conformity with TCA-13-7-105, a public hearing will be held by the Franklin County Board of Commissioners on June 22, 2026 at 6:00 P.M. at the Franklin County Courthouse to consider the adoption of amendment(s) to the Zoning Map of Franklin County.

THE FRANKLIN COUNTY REGIONAL PLANNING COMMISSION RECOMMENDED IN FAVOR OF THE FOLLOWING ITEM FOR REZONING:

Rezoning from A, Agricultural to C-1, Commercial District, Restricted. 10th Civil District; Parcel 18.00 (Part), Franklin County, TN Property Map No. 47, Location, Greenhaw Road. Applicant – Clifton Miller, Agent for Ryan and D'Lynn Gilliam, Property Owner.

THE FRANKLIN COUNTY REGIONAL PLANNING COMMISSION RECOMMENDS THE FOLLOWING AMENDMENT TO THE ZONING RESOLUTION:

Add to Article IV – General Provisions, **Section 18:**

18.1 Restrictions on Solar Farms and Other Energy Creating and Harnessing Practices.

None of the following uses shall be allowed in Franklin County, Tennessee for commercial or industrial purposes either for sale or for profit: ground mounted solar energy conversion system, nuclear facility, battery storage facility, data center, data storage facility, solar farm, wind turbines, windmills generating electricity, geo-thermal harnessing plant, biofuel generator plant, and/or biomass power plant.

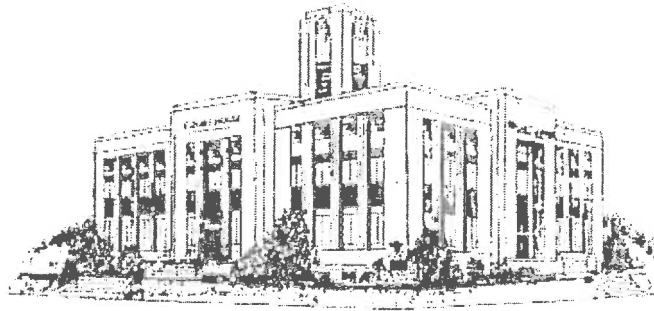
The proposed amendment(s) may be reviewed in the Planning/Zoning Department, Courthouse Basement Room 109, Winchester TN. All persons affected by the proposed amendment(s) are invited to appear in person or be represented by agent or petition for the purpose of expressing themselves in support of or in opposition to the rezoning and zoning text amendments.

This 29th day of May, 2026.

Eric Bradford
Director/Building Commissioner
Franklin County Planning and Zoning Department
Winchester, TN 37398
Phone (931) 967-0981 E-mail at ericbradford@franklincotn.gov

Building Permits are required in Franklin County

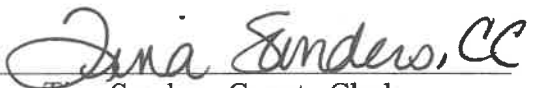
CLERK'S CERTIFICATE

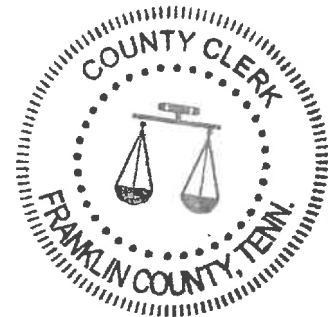


I, Tina Sanders, County Clerk of Franklin County, Tennessee hereby certify that the attached document is a true and correct copy of:

**Resolution 6b-0626- A Resolution Amending The Franklin Co Board of Education
General Fund Budget of Franklin County, Tennessee For The Fiscal Year Ending
June 30, 2026**

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


Tina Sanders, County Clerk
of Franklin County, Tennessee



Resolution #

Lab-0626

A RESOLUTION AMENDING THE FRANKLIN CO BOARD OF EDUCATION GENERAL FUND BUDGET OF FRANKLIN COUNTY, TENNESSEE FOR THE FISCAL YEAR ENDING JUNE 30, 2026

WHEREAS, certain amendments are needed to provide for compliance with audit requirements to not overspend allocated amounts in different funds and receive unanticipated revenues that require an increase in estimated revenue and/or proposed expenditures from unappropriated balances in the Board of Education Budget Fund,

NOW, THEREFORE, BE IT RESOLVED, that the Board of Education General Fund Budget of Franklin County, Tennessee be amended as follows:

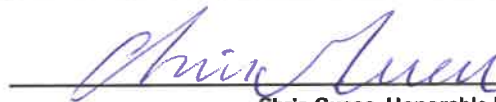
Department & Description	Account Number					Revenue Source	Credit Expenditure
	Fund	Category	Obj	CC	Sub Obj		
Revenue-Sale of Capital Asset	141	49600				\$ 1,528.88	
Transportation-Transportation Equipment	141	72710	729				\$ 1,528.88
						\$ 1,528.88	\$ 1,528.88
Sale of Capital Asset							

Education Technology-Other Equipment	141	72250	790		112	\$ 22,799.99	
Regular Inst Program-Regular Equipment	141	71100	722		112		\$ 22,799.99
						\$ 22,799.99	\$ 22,799.99
Education Technology-Chromebooks							

Regular Instruction-Aides	141	71100	163			\$ 63,006.00	
Regular Instruction-Homebound	141	71100	128				\$ 63,006.00
Regular Instruction-Non Certified Sub	141	71100	198			\$ 3,750.00	
Alternative School-Non Certified Sub	141	71150	198				\$ 40.00
Special Education-Teachers	141	71200	116			\$ 30,241.00	
Special Education-Homebound	141	71200	128				\$ 9,551.00
Special Education-Non Certified Sub	141	71200	195				\$ 20,690.00
CTE-Certified Subs	141	71300	195				\$ 1,890.00
CTE-Non-Certified Sub	141	71300	198				\$ 1,820.00
						\$ 96,997.00	\$ 96,997.00
Payroll Adjustments							

Revenue-Paid Parental Leave	141	46596				\$ 48,964.00	
Unassigned Fund Balance	141	39000					\$ 48,964.00
						\$ 48,964.00	\$ 48,964.00
Paid Parental Leave-Claim 3							

Approved this the 22nd Day of June 2026
School Board June 8, 2026



Chris Guess, Honorable Franklin County Mayor & Chairman to the Commission

Attest:



Tina Sanders, County Clerk

Resolution Sponsored By: Schultz & Riddle

Motion to Adopt By:

Nand

Second By:

Johnson

Votes: Ayes:

15

Nays:

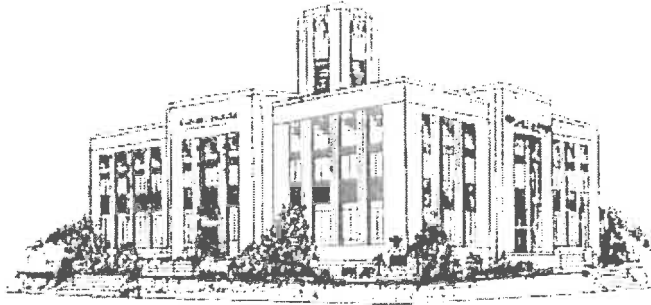
Pass:

Declaration:

Passed

479

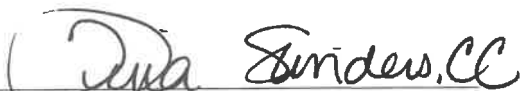
CLERK'S CERTIFICATE



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

Resolution 6c-0626- A Resolution Canceling The Services Provided By United Communications

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


Tina Sanders, County Clerk
of Franklin County, Tennessee



RESOLUTION NO.: LC-0626

A RESOLUTION CANCELLING THE SERVICES PROVIDED BY UNITED COMMUNICATIONS

WHEREAS, United Communications is currently providing certain fiber optics internet services for Franklin County, Tennessee; and

WHEREAS, the services being provided by United Communications are no longer needed or required; and

WHEREAS, it is in the best interest of the citizens of Franklin County, Tennessee to not pay for services that are no longer needed or required; and

WHEREAS, Franklin County, Tennessee will no longer use the services of United Communications; and

WHEREAS any and all prior agreements to use the services of United Communications is hereafter terminated.

NOW, THEREFORE, BE IT RESOLVED, by the Board of County Commissioners of Franklin County, Tennessee, meeting in its regular session on this 22 day of June, 2026, as follows:

1. Franklin County, Tennessee shall no longer use the services of United Communications and any and all prior agreements to use the services of United Communications is hereafter terminated.

BE IT FURTHER RESOLVED that this Resolution shall take effect upon adoption, the general welfare requiring it.

ADOPTED this 22 day of June, 2026.

APPROVED:

Chris Guess
Chris Guess, Mayor and Chair

ATTEST: Tina Sanders
Tina Sanders, County Clerk

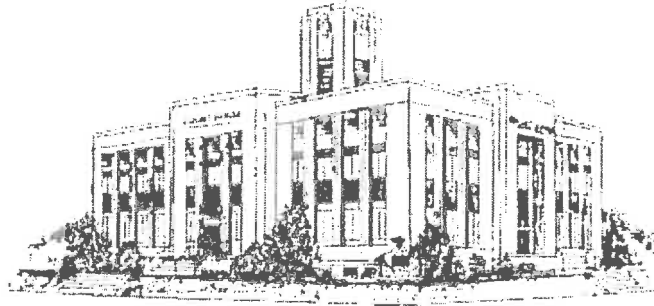
RESOLUTION SPONSORED BY: Riddle & Wiseman

MOTION TO ADOPT: Nand **SECOND:** Wiseman

VOTES: AYES: 15 NAYS:

DECLARATION: Passed

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 6d-0626- A Resolution Amending The Highway Fund Budget of Franklin County, Tennessee for the Fiscal Year Ending June 30, 2026

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

Tina Sanders, County Clerk
of Franklin County, Tennessee



RESOLUTION# 6d-0626

**A RESOLUTION AMENDING THE HIGHWAY FUND BUDGET
OF FRANKLIN COUNTY, TENNESSEE FOR THE FISCAL YEAR ENDING JUNE 30, 2026.**

WHEREAS, certain amendments are needed to provide for compliance with audit requirements to not overspend allocated amounts in different funds and receive unanticipated revenues that require an increase in estimated revenue and/or proposed expenditures from unreserved balances in each respective fund,

NOW, THEREFORE, BE IT RESOLVED, that the Highway Fund Budget of Franklin County, Tennessee be amended as follows:

Department & Description	Account Number					Debit Revenue Source	Credit Expenditure
	Fund	Category	Obj	CC	Sub Obj		
Revenue							
Trustee Collections - Prior Year Taxes	131	40120				9,860.00	
Chancery Clerk & Master collections - Prior Yr.	131	40130					5,000.00
Payments in Lieu of - TVA	131	40161				100.00	
Mineral Severance Tax	131	40280				65,000.00	
Bank Excise Tax	131	40320					1,945.00
Sale of Recycled Materials	131	44145				\$ 960.00	
Miscellaneous Refunds	131	44170				\$ 140.00	
Sale of Equipment	131	44530					\$ 1,000.00
Bridge Program	131	46410				\$ 508,968.00	
State-Aid Program Revenue	131	46420				\$ 926,642.20	
Hybrid / Electric Vehicles	131	46925				\$ 18,000.00	
Other Federal Through State	131	47590				\$ 325.50	
Other Direct Federal Revenue	131	47990		SS4A		\$ 76,000.00	
Proceeds from Sale of Capital Assets	131	49600				\$ 29,033.44	
Expenditures							
Hwy/Bridge Maint - Equip Operators Heavy	131	62000	144			\$ 80,000.00	
Hwy/Bridge Maint - Equip Operators Light	131	62000	145				\$ 2,000.00
Hwy/Bridge Maint - Truck Drivers	131	62000	147			\$ 10,000.00	
Hwy/Bridge Maint - Laborers	131	62000	149			\$ 20,000.00	
Hwy/Bridge Maint - Longevity	131	62000	186				\$ 240.00
Hwy/Bridge Maint - Overtime	131	62000	187				\$ 10,000.00
Hwy/Bridge Maint - Social Security	131	62000	201			\$ 6,062.00	
Hwy/Bridge Maint - Pensions	131	62000	204			\$ 8,770.00	
Hwy/Bridge Maint - Medical Insurance	131	62000	207			\$ 20,000.00	
Hwy/Bridge Maint - Employer Medicare Liability	131	62000	212			\$ 1,420.00	
Hwy/Bridge Maint - Other Contracted Services	131	62000	399			\$ 200.00	

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Department & Description	Account Number					Debit Revenue Source	Credit Expenditure
	Fund	Category	Obj	CC	Sub Obj		
Hwy/Bridge Maint - Propane Gas	131	62000	442				\$ 200.00
Maint of Operations - Medical Insurance	131	63100	207				\$ 189.00
Maint of Operations - Maint of Bldg	131	63100	335			\$ 2,500.00	
Maint of Operations - Maint of Equipment	131	63100	336				\$ 3,000.00
Maint of Operations - Diesel Fuel	131	63100	412			\$ 5,500.00	
Maint of Operations - Equipment & Machinery	131	63100	418				\$ 5,000.00
Quarry Operations - Foreman	131	63400	141			\$ 9,000.00	
Quarry Operations - Equip Operators Heavy	131	63400	144				\$ 100.00
Quarry Operations - Truck Drivers	131	63400	147			\$ 2,000.00	
Quarry Operations - Medical Insurance	131	63400	207			\$ 4,000.00	
Quarry Operations - Engineering service	131	63400	321			\$ 2,500.00	
Quarry Operations - Tires & Tubes	131	63400	450			\$ 2,000.00	
Quarry Operations - Water & Sewer	131	63400	454				\$ 2,150.00
Other Charges - Other Fringe Benefits	131	65000	299			\$ 20,000.00	
Other Charges - Disposal Fees	131	65000	359				\$ 4,000.00
Other Charges - Building & Content	131	65000	502			\$ 3,000.00	
Other Charges - Liability Claim	131	65000	515			\$ 5,000.00	
Capital Outlay - Hwy Construction Dist. 1	131	68000	713		001	\$ 120,000.00	
Capital Outlay - Hwy Construction Dist. 2	131	68000	713		002	\$ 430,000.00	
Capital Outlay - Hwy Construction Dist. 3	131	68000	713		003		\$ 5,000.00
Capital Outlay - Hwy Construction Dist. 4	131	68000	713		004	\$ 60,000.00	
Capital Outlay - State aid Road	131	68000	726			\$ 847,172.80	
Fund Balance							
Restricted for Highway Public Works (+)	131	34550					\$ 2,853,629.56
Assigned for Highway Public Works (+)	131	34750				\$ 209,299.62	
Assigned for Capital Outlay (+) - District 1	131	34775			001		\$ 120,000.00
Assigned for Capital Outlay (+) - District 2	131	34775			002		\$ 430,000.00
Assigned for Capital Outlay (+) - District 4	131	34775			004		\$ 60,000.00
Total Highway Fund 131						\$ 3,503,453.56	\$ 3,503,453.56
Highway Clean Up Amendment							

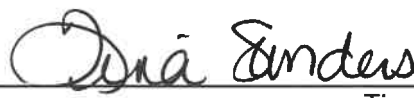
484

Department & Description	Account Number					Debit Revenue Source	Credit Expenditure
	Fund	Category	Obj	CC	Sub Obj		

Approved this the 18th Day of June 2026.
(Hwy Comm approved Jun 2026)

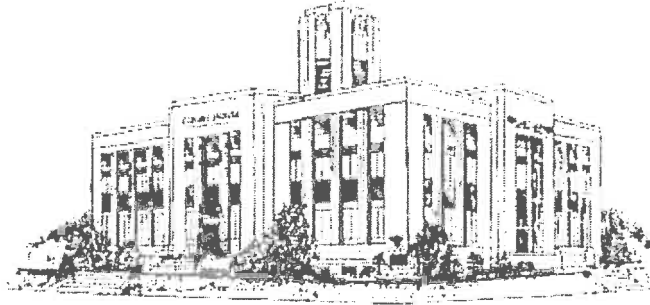

Chris Guess, Honorable County Mayor
& Chairman to the Commission

Attest:


Tina Sanders, Co Clerk

Resolution Sponsored By: Schultz & Riddle
Motion to Adopt by: Keller Second by: L. Johnson
Votes: Ayes: 15 Nays: Abstain: Declaration: passed

CLERK'S CERTIFICATE

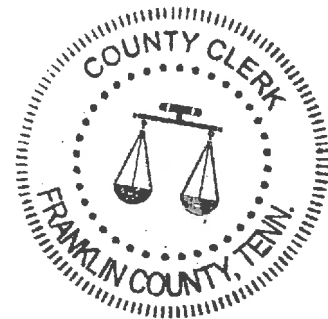


I, Tina Sanders, County Clerk of Franklin County, Tennessee hereby certify that the attached document is a true and correct copy of:

Resolution 6e-0626- A Resolution Amending The General, Library, Solid Waste, Rural Fire, Drug Control & Debt Service Fund Budgets Of Franklin County, Tennessee For The Fiscal Year Ending June 30, 2026

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

Tina Sanders, County Clerk
of Franklin County, Tennessee



RESOLUTION# - 6e-0626**A RESOLUTION AMENDING THE GENERAL, LIBRARY, SOLID WASTE, RURAL FIRE, DRUG CONTROL & DEBT SERVICE FUND BUDGETS OF FRANKLIN COUNTY, TENNESSEE FOR THE FISCAL YEAR ENDING JUNE 30, 2026**

WHEREAS, certain amendments are needed to provide for compliance with audit requirements to not overspend allocated amounts in different funds and receive unanticipated revenues that require an increase in estimated revenue and/or proposed expenditures from unreserved balances in each respective fund,

NOW, THEREFORE, BE IT RESOLVED, that the General, Library, Solid Waste, Rural Fire, Drug Control & Debt Service Fund Budgets of Franklin County, Tennessee be amended as follows:

Department & Description	Account Number					Debit Revenue Source	Credit Expenditure
	Fund	Category	Obj	CC	Sub Obj		
County General Fund 101							
Victims Assistance Assessments	101	42192				600.00	
Remittance of Victims Assistance Fees	101	53930	358				600.00
Sale of Equipment	101	44530		51800		303.75	
Law Enforcement Training Programs	101	46210				800.00	
Sheriff - Supplements	101	54110	140				800.00
Donation - Healthy Horizons	101	48610		B2SB		300.00	
Public Health - Other Charges	101	55110	599	B2SB			300.00
Co Bldgs - Longevity	101	51800	186				1,020.00
Co Bldgs - Pest Control	101	51800	347				500.00
Co Bldgs - Other Contracted Services	101	51800	399			900.00	
Co Bldgs - Gasoline	101	51800	425				400.00
Other Gen Admin - Other Equip Co Clerk Res	101	51900	790	52500		2,444.00	
Property Assessor - Leases/SBITA Pymnts	101	52300	330				200.00
Property Assessor - Maint Agreements	101	52300	334				750.00
Property Assessor - Postal Charges	101	52300	348				150.00
Property Assessor - Travel	101	52300	355			550.00	
Property Assessor - Office Supplies	101	52300	435			550.00	
County Clerk - Deputies	101	52500	106				10,000.00
County Clerk - Part-time Employees	101	52500	169				2,500.00
County Clerk - Longevity	101	52500	186			1,140.00	
County Clerk - Social Security	101	52500	201				1,000.00
County Clerk - Pensions	101	52500	204				1,200.00
County Clerk - Medical Insurance	101	52500	207			1,800.00	
County Clerk - Employer Medicare Liability	101	52500	212				195.00
Co Clerk - Other Equip Reserve	101	52500	790	52500			2,444.00
Finance - Medical Insurance	101	52900	207				415.00
Circ Crt Clerk - Postal Charges	101	53100	348			40.00	
Circ Crt Clerk - Other Contracted Services	101	53100	399				40.00
Gen Sessions - Other Contracted Services	101	53300	399			1,000.00	
Gen Sessions - Office Supplies	101	53300	435				1,000.00
Sheriff's Dept - Deputies	101	54110	106			7,100.00	

Department & Description	Account Number					Debit Revenue Source	Credit Expenditure
	Fund	Category	Obj	CC	Sub Obj		
Sheriff's Dept - Sergeants	101	54110	115				31,600.00
Sheriff's Dept - Guards	101	54110	160				13,000.00
Sheriff's Dept - Part Time Personnel	101	54110	169			10,000.00	
Sheriff's Dept - Overtime	101	54110	187				14,000.00
Sheriff's Dept - Other Salaries & Wages	101	54110	189			9,000.00	
Sheriff's Dept - Pensions	101	54110	204			10,000.00	
Sheriff's Dept - Medical Insurance	101	54110	207			12,500.00	
Sheriff - Travel	101	54110	355				4,000.00
Sheriff - Gasoline	101	54110	425			27,000.00	
Sheriff - Other Equipment	101	54110	790				3,000.00
Sheriff SRO Grant Other Equipment	101	54110	790	SRO			32,997.00
Jail - Medical Insurance Premium	101	54210	207			20,000.00	
Jail - Maint & Repair Serv - Equip	101	54210	336				700.00
Jail - Food Supplies	101	54210	422				46,000.00
Comm Reentry - Maint Agreements	101	54230	334			1.00	
Comm Reentry - Postal Charges	101	54230	348				1.00
EMA - Communications	101	54410	307				100.00
EMA - Travel	101	54410	355			100.00	
Rescue Squad - Other Contracted Services	101	54420	399				600.00
Rescue Squad - Gasoline	101	54420	425				125.00
Rescue Squad - Inservice Staff Development	101	54420	524			725.00	
Co Coroner - Medical Claims	101	54610	507				4,000.00
Local Health - Maint & Repair Serv-Bldgs	101	55110	335			50.00	
Local Health - Disposal Fees	101	55110	359				50.00
Parks & Rec - Communications	101	56700	307				10.00
Parks & Rec - Maintenance Agreements	101	56700	334			10.00	
Parks & Rec - Maint & Repair Serv-Bldgs	101	56700	335			90,000.00	
Other Charges - Workman's Compensation	101	58400	513			3,185.00	
Soil Conservation - Secretary to the Board	101	57500	118				1.00
Soil Conservation - Employer Medicare Liability	101	57500	212			1.00	
Veterans Admin - Assistant	101	58300	103				1.00
Veterans Admin - Medical Insurance	101	58300	207			1.00	
Soc, Cultural & Rec - Other Contracted Serv	101	56900	399	TN250			3,750.00
Soc, Cultural & Rec - Other Supplies & Materials	101	56900	499	TN250		1,570.00	
Soc, Cultural & Rec - Other Charges	101	56900	599	TN250			835.00
Co Bldgs - Other Contracted Services	101	51800	399			3,015.00	
Donation - VTAID	101	48610		VTAID		1,100.00	
Vet Admin - Other Charges	101	58300	599	VTAID			1,100.00
Proceeds from Sale of Assets - Sheriff	101	49600		54110		1,012.50	
Sheriff - Motor Vehicles	101	54110	718				1,012.50
Interest Earned - Anim Ctrl Proj	101	44110		ANIM		15,659.08	
Other Gov - Contribution Winchester	101	48130		ANIM		140,000.00	

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Department & Description	Account Number					Debit Revenue Source	Credit Expenditure
	Fund	Category	Obj	CC	Sub Obj		
Other Gen Gov Capital Outlay - Anim Ctrl Proj	101	91190	799	ANIM			155,659.08
Other State Grants	101	46980		BROWN			485,163.00
Other Contracted Services	101	55900	399	BROWN		184,723.46	
Other State Grants	101	46980		CYBER			62,284.45
Gen Admin - Capital Outlay	101	51900	799	CYBER		62,284.45	
Gen Admin - Contracts	101	51900	312	CYBER		68,000.00	
Other State Grants - A	101	46980		ECDSD			88,837.00
Other State Grants - B	101	46980		ECDSD			1,155,075.00
Other Econ Dev - Contract Gov Agencies	101	58190	309	ECDSD		52,412.00	
Other Econ Dev - Engineering Services	101	58190	321	ECDSD		206,432.00	
Other Econ Dev - Other Contracted Services	101	58190	399	ECDSD		83,758.35	
Other Econ Dev - Site Development	101	58190	724	ECDSD		1,066,500.00	
Other Federal Through State	101	47590		USDA			50,000.00
Other Econ Dev - Other Capital Outlay	101	58190	799	USDA		51,228.00	
ARPA Grant # 1	101	47401		BBAND			100,000.00
ARPA Grant # 1 - Other Contracted Services	101	58831	399	BBAND		15,800.00	
ARPA Grant # 1 - Software	101	58831	471	BBAND		4,000.00	
ARPA Grant # 1 - Indirect Cost	101	58831	504	BBAND		6,000.00	
ARPA Grant # 1 - Other Charges	101	58831	599	BBAND		13,700.00	
ARPA Grant # 1 - Other Equipment	101	58831	790	BBAND		9,091.72	
ARPA Grant # 4	101	47404		BBAND			186,090.00
Other Gen Gov - Other Contracted Services	101	91190	399	BBAND		26,000.00	
Other Gen Gov - Other Supplies & Matls	101	91190	499	BBAND		4,970.00	
Other Gen Gov - Building Improvements	101	91190	707	BBAND		140,533.11	
ARPA Grant # 3	101	47403		TDEC			3,408,672.00
ARPA Grant # 3 - Other Contracted Services	101	58833	399	TDEC		618,837.21	
ARPA Grant # 3 - Other Charges	101	58833	599	TDEC		79,605.76	
ARPA Grant # 3 - Other Capital Outlay	101	58833	799	TDEC		1,369,707.22	
Public Safety Grants - Overtime	101	54710	187	DRIVE	YR2	3,232.78	
Public Safety Grants - Social Security	101	54710	201	DRIVE	YR2	204.45	
Public Safety Grants - Pensions	101	54710	204	DRIVE	YR2	291.79	
Public Safety Grants - Medical Premiums	101	54710	207	DRIVE	YR2	127.67	
Public Safety Grants - Unemployment	101	54710	210	DRIVE	YR2	15.00	
Public Safety Grants - Employer Medicare	101	54710	212	DRIVE	YR2	47.81	
Public Safety Grants - Other Equip	101	54710	790	DRIVE	YR2	700.00	
Other Fed Through State	101	47590		AIRPT		17,029.84	
Airport - Other Contracted Services	101	58220	399	AIRPT			10,598.00

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Department & Description	Account Number					Debit Revenue Source	Credit Expenditure
	Fund	Category	Obj	CC	Sub Obj		
Clean up Using Audit Rev#							
Other Revenue - Prev Coalition	101	48990			133	33,489.27	
Other Revenue - Prev Coalition	101	48990		1TEE	133	350.00	
Other Revenue - School Gen SRO, Cell	101	48990					87,000.00
Other Revenue - School Gen SRO, Cell	101	48990		54110		37,000.00	
Other Revenue - Prev Coalition	101	48990		BRIDGE	133	4,800.29	
Other Revenue - Prev Coalition	101	48990		GARDN	133	174.26	
Other Revenue - Prev Coalition	101	48990		OPIOD		7,192.54	
Other Revenue - Prev Coalition	101	48990		THRIV	133	3,266.64	
Other Revenue - Prev Coalition	101	48990		VET	133	111.08	
Transfers In - Prev Coalition	101	49800			133		77,792.89
Transfers In - Prev Coalition	101	49800		1TEE	133		350.00
Transfers In - Prev Coalition	101	49800		BRIDGE	133		4,800.29
Transfers In - Prev Coalition	101	49800		GARDN	133		174.26
Transfers In - Prev Coalition	101	49800		THRIV	133		3,266.64
Unassigned Fund balance (-) Due to Grants	101	39000				1,522,085.08	
Total County General Fund 101						6,056,159.11	6,056,159.11
Years End Clean Up County General Fund							
Other State Grants - Prev Coalition FY26	101	46980			148	45,000.00	
Other Admin of Justice - Leases	101	55590	330		148		1,000.00
Other Admin of Justice - Other Contracted Ser	101	55590	399		148		38,529.00
Other Admin of Justice - Other Supplies/Matls	101	55590	499		148		2,600.00
Other Admin of Justice - Indirect Cost	101	55590	504		148		1,341.00
Other Admin of Justice - Inservice Staff Dev	101	55590	524		148		1,530.00
Total County General Fund 101						45,000.00	45,000.00
Budget Additional Prev Coalition Funds (State FY26)							
Library Fund 115							
Deputies	115	56500	106				20.00
Other Salaries & Wages	115	56500	189			30.00	
Unemployment Compensation	115	56500	210				10.00
Communications	115	56500	307				750.00
Lease/SBITA Payments	115	56500	330				175.00
Office Equipment	115	56500	719			925.00	
Total Library Fund 115						955.00	955.00
Clean up Library Budget							
Solid Waste Fund 116							
Utilities	116	55732	452				1,000.00
Other Supplies & Materials	116	55732	499			1,000.00	
Contracts With Private Agencies	116	55733	312			2,000.00	
Maintenance And Repair Services-Buildings	116	55733	335				2,000.00
Gasoline	116	55733	425				750.00
Other Supplies And Materials	116	55733	499			750.00	
Total Solid Waste Fund 116						3,750.00	3,750.00
Clean up Solid Waste Budget							

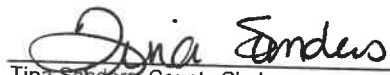
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Department & Description	Account Number					Debit Revenue Source	Credit Expenditure
	Fund	Category	Obj	CC	Sub Obj		
Rural Fire Fund 120							
Other Supplies & Materials	120	54310	499			300.00	
Other Charges	120	54310	599				300.00
Total Rural Fire Fund 120						300.00	300.00
Clean up Rural Fire Budget							
Drug Control Fund 122							
Drug Control Payments	122	54150	316			2,100.00	
Travel	122	54150	355				2,000.00
Refunds	122	54150	509				700.00
Inservice Staff Development	122	54150	524			675.00	
Other Charges	122	54150	599				75.00
Total Drug Control Fund 122						2,775.00	2,775.00
Clean up Drug Control Budget							
General Debt Service Fund 151							
Gen Gov - Principal on Notes	151	82110	602				5,000.00
Trustee's Commission	151	82310	510			2,000.00	
Other Debt Issuance Charges	151	82310	606			3,000.00	
Total General Debt Service Fund 151						5,000.00	5,000.00
Clean up General Debt Service Budget							

Approved this the 22nd Day of June 2026.


Chris Guess, Honorable County Mayor &
Chairman of the Commission

ATTEST:


Tina Sanders, County Clerk

Resolution Sponsored By:

Shultz + Riddle

Motion to Adopt By:

McMillan

Second By:

L. Johnson

Votes: Ayes *15*

Nays

Abstain

Declaration:

Passed

491

Tabled

No
Action*

RESOLUTION NO. 6f-0626

**A RESOLUTION AUTHORIZING THE TRANSFER OF THE
REMAINDER/REVERSION INTEREST IN REAL PROPERTY FROM THE
FRANKLIN COUNTY, TENNESSEE TO THE FRANKLIN COUNTY BOARD OF
EDUCATION**

WHEREAS, Franklin County, Tennessee conveyed certain real property on Dinah Shore Boulevard to the Franklin County Board of Education by General Warranty Deed on or about October 9, 2008. Said conveyance reserved the right for the property to revert back to Franklin County, Tennessee if the real property was no longer used for a football field or soccer field;

WHEREAS, Franklin County, Tennessee is transferring its remaining/reverting interest in this property to the Franklin County Board of Education;

WHEREAS, the County Commission hereby authorizes the transfer and conveyance of the remaining/reverting interest in following real property to the Franklin County Board of Education:

Beginning at a #5 rebar set with a cap stamped "Johnson & Assoc, TN RLS 1632" (all such points hereinafter referred to as a capped rebar set) in the Northwest boundary of the 100' right-of-way of Dinah Shore Boulevard at the Southeast corner of the herein described tract, said point also being the Northeast corner of the Owens tract (Deed Book 282, Page 427); thence from the POINT OF BEGINNING leaving Dinah Shore Boulevard with Owens North boundary North 68 degrees 08 minutes 13 seconds West, passing through a #4 rebar found at 169.50 feet in all a total distance of 189.50 feet to a #4 rebar found at the Northeast corner of the Glenn tract (Deed Book 248, Page 137); thence with Glenn's North boundary North 68 degrees 38 minutes 11 seconds West, 105.14 feet to a #4 rebar found at the easternmost corner of the Magouirk tract (Deed Book 322, Page 136); thence with the North boundary of Magouirk North 68 degrees 22 minutes 20 seconds West passing through a capped rebar set at 60.42 feet in all a total distance of 499.67 feet to a 1" iron pipe found in the East boundary of the 50' right-of-way of Sharp Springs Road; thence with the East boundary of Sharp Springs Road North 21 degrees 24 minutes 05 seconds East, 876.81 feet to a capped rebar set at the intersection of the 50' right-of-way of West Petty Lane and the 50' right-of-way of Sharp Springs Road; thence with the South boundary of West Petty Lane South 82 degrees 54 minutes 09 seconds East, 329.92 feet to a chiseled "X" in the sidewalk; thence South 83 degrees 54 minutes 55 seconds East, 23.97 feet to a chiseled "X" in the sidewalk; thence leaving West Petty Lane and crossing the original Franklin County Board of Education tract South 08 degrees 49 minutes 44 seconds West, 192.63 feet to a capped rebar set; thence South 53 degrees 28 minutes 33 seconds West, 115.24 feet to a capped rebar set in a fence line; thence continuing with the fence line South 35 degrees 20 minutes 19 seconds East, 525.79 feet to a capped rebar set; thence South 04 degrees 10 minutes 33 seconds West, 119.96 feet to a capped rebar set; thence leaving said fence line South 40 degrees 55 minutes 59 seconds East, 196.60 feet to a capped rebar set in said boundary of Dinah Shore Boulevard; thence with Dinah Shore Boulevard South 53 degrees 29 minutes 15 seconds West, 222.41 feet to the POINT OF BEGINNING. Said

tract contains 13.43 acres more or less as surveyed by Kurt M. Johnson, TN RLS #1632 dated May 19, 2004.

This being a portion of the real estate heretofore conveyed unto The Franklin County Board of Education of Franklin County, Tennessee, by Deed dated October 9, 2008, which said Deed is found of record in the Register's Office of Franklin County, Tennessee, in Deed Book 362, page 184, to which Deed reference is here had for full particulars. This further being a portion of Tract 1 on Plat recorded in Plat Envelope 452B, Register's Office of Franklin County, Tennessee. Said Deed recorded in Deed Book 362, page 184, included a provision wherein this real property was to be used for an express purpose and that title would revert back to Franklin County, Tennessee, if the real estate was no longer used for the express purpose. The intention of this document is to eliminate the possibility of reversion. See also Deed in Deed Book D403, page 57, Register's Office of Franklin County, Tennessee.

EXCEPTED FROM THE ABOVE DESCRIBED LEGAL DESCRIPTION AND IS NOT INCLUDED IN THIS CONVEYANCE is as follows:

Beginning at a capped rebar found in the North boundary of the 100' right-of-way of Dinah Shore Boulevard at the Southwest corner of the herein described tract, said point being further described as being the Southeast corner of the Holden tract (Deed 357, Page 736) and being located South 58 degrees 34 minutes 18 seconds West, 60.06 feet from an existing power pole, Thence from the POINT OF BEGINNING leaving Dinah Shore Boulevard with Holden North 68 degrees 08 minutes 13 seconds West, 169.50 feet to a #4 rebar found, Thence leaving Holden and crossing the original Board of Education tract North 53 degrees 29 minutes 15 seconds East, 300.13 feet to a #5 rebar set with a cap stamped "JOHNSON ASSOC TN RLS 1632" (all such points herein after referred to as a capped rebar set) in the East boundary of the Franklin County, Tennessee tract (Deed 331, Page 673), Thence with Franklin County, Tennessee South 40 degrees 55 minutes 59 seconds East, 144.76 feet to a capped rebar found in the said boundary of Dinah Shore Boulevard, Thence with Dinah Shore Boulevard South 53 degrees 29 minutes 15 seconds West, 222.41 feet to the POINT OF BEGINNING. Said tract contains 0.87 more or less as surveyed by Kurt M Johnson, TN RLS#1632, dated May 19, 2004.

This being the same real estate heretofore conveyed unto Franklin County, Tennessee, by Deed dated February 9, 2015, which said Deed is found of record in the Register's Office of Franklin County, Tennessee, in Deed Book D403, page 57, to which Deed reference is here had for full particulars.

1. Dinah Shore Blvd
2. Map: 065L, Group A, Parcel number 001.02
3. The transfer is for \$0.00, and

NOW, THEREFORE, BE IT RESOLVED BY THE COUNTY COMMISSION OF FRANKLIN COUNTY, TENNESSEE, AS FOLLOWS:

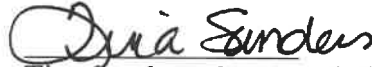
This Resolution shall take effect immediately upon its adoption, the public welfare requiring it.

ADOPTED this 22nd day of June, 2026.

APPROVED:

Chris Guess, Mayor and Chair of

ATTEST:


Tina Sanders, County Clerk

RESOLUTION SPONSORED BY: Tyler Bauer & Dale Schultz

MOTION TO ADOPT: _____ SECOND: _____

VOTES: _____ AYES: _____ NAYS: _____

DECLARATION: _____

FRANKLIN COUNTY, TENNESSEE
— WARRANTY DEED TO —
THE FRANKLIN COUNTY BOARD OF EDUCATION OF FRANKLIN COUNTY,
TENNESSEE

Address New Owner:	Send Tax Bill To:	Tax Information:
Franklin County Board of Education 215 South College Street Winchester, TN 37398	Same	Map: 065L Group: A Parcel: 001.02

This instrument prepared by:
Joseph C. Johnson
101 South College Street
Winchester, Tennessee 37398
No title search performed or requested
No new survey
Prepared upon information provided by the parties

FOR AND IN CONSIDERATION of the SUM OF TEN and 00/100 (\$10.00)
DOLLARS, and other good and valuable consideration, this day cash in hand paid, the receipt
and sufficiency of which is hereby acknowledged, FRANKLIN COUNTY, TENNESSEE, a
political subdivision of the State of Tennessee, the undersigned grantor, has this day bargained
and sold and do hereby sell, transfer and convey unto grantee, THE FRANKLIN COUNTY
BOARD OF EDUCATION of FRANKLIN COUNTY, TENNESSEE, our remainder interest
and the possibility of reversion for the following described tract or parcel of real estate, together
with all the tenements, hereditaments and appurtenances to the same belonging, lying and being
in the 1st Civil District of Franklin County, Tennessee, to wit:

Beginning at a #5 rebar set with a cap stamped "Johnson & Assoc, TN RLS 1632" (all
such points hereinafter referred to as a capped rebar set) in the Northwest boundary of the
100' right-of-way of Dinah Shore Boulevard at the Southeast corner of the herein
described tract, said point also being the Northeast corner of the Owens tract (Deed Book
282, Page 427); thence from the POINT OF BEGINNING leaving Dinah Shore
Boulevard with Owens North boundary North 68 degrees 08 minutes 13 seconds West,
passing through a #4 rebar found at 169.50 feet in all a total distance of 189.50 feet to a

#4 rebar found at the Northeast corner of the Glenn tract (Deed Book 248, Page 137); thence with Glenn's North boundary North 68 degrees 38 minutes 11 seconds West, 105.14 feet to a #4 rebar found at the easternmost corner of the Magouirk tract (Deed Book 322, Page 136); thence with the North boundary of Magouirk North 68 degrees 22 minutes 20 seconds West passing through a capped rebar set at 60.42 feet in all a total distance of 499.67 feet to a 1" iron pipe found in the East boundary of the 50' right-of-way of Sharp Springs Road; thence with the East boundary of Sharp Springs Road North 21 degrees 24 minutes 05 seconds East, 876.81 feet to a capped rebar set at the intersection of the 50' right-of-way of West Petty Lane and the 50' right-of-way of Sharp Springs Road; thence with the South boundary of West Petty Lane South 82 degrees 54 minutes 09 seconds East, 329.92 feet to a chiseled "X" in the sidewalk; thence South 83 degrees 54 minutes 55 seconds East, 23.97 feet to a chiseled "X" in the sidewalk; thence leaving West Petty Lane and crossing the original Franklin County Board of Education tract South 08 degrees 49 minutes 44 seconds West, 192.63 feet to a capped rebar set; thence South 53 degrees 28 minutes 33 seconds West, 115.24 feet to a capped rebar set in a fence line; thence continuing with the fence line South 35 degrees 20 minutes 19 seconds East, 525.79 feet to a capped rebar set; thence South 04 degrees 10 minutes 33 seconds West, 119.96 feet to a capped rebar set; thence leaving said fence line South 40 degrees 55 minutes 59 seconds East, 196.60 feet to a capped rebar set in said boundary of Dinah Shore Boulevard; thence with Dinah Shore Boulevard South 53 degrees 29 minutes 15 seconds West, 222.41 feet to the POINT OF BEGINNING. Said tract contains 13.43 acres more or less as surveyed by Kurt M. Johnson, TN RLS #1632 dated May 19, 2004.

This being a portion of the real estate heretofore conveyed unto The Franklin County Board of Education of Franklin County, Tennessee, by Deed dated October 9, 2008, which said Deed is found of record in the Register's Office of Franklin County, Tennessee, in Deed Book 362, page 184, to which Deed reference is here had for full particulars. This further being a portion of Tract 1 on Plat recorded in Plat Envelope 452B, Register's Office of Franklin County, Tennessee. Said Deed recorded in Deed Book 362, page 184, included a provision wherein this real property was to be used for an express purpose and that title would revert back to Franklin County, Tennessee, if the real estate was no longer used for the express purpose. The intention of this deed is to eliminate the possibility of reversion. See also Deed in Deed Book D403, page 57, Register's Office of Franklin County, Tennessee.

EXCEPTED FROM THE ABOVE DESCRIBED LEGAL DESCRIPTION AND IS NOT INCLUDED IN THIS CONVEYANCE is as follows:

Beginning at a capped rebar found in the North boundary of the 100' right-of-way

of Dinah Shore Boulevard at the Southwest corner of the herein described tract, said point being further described as being the Southeast corner of the Holden tract (Deed 357, Page 736) and being located South 58 degrees 34 minutes 18 seconds West, 60.06 feet from an existing power pole, Thence from the POINT OF BEGINNING leaving Dinah Shore Boulevard with Holden North 68 degrees 08 minutes 13 seconds West, 169.50 feet to a #4 rebar found, Thence leaving Holden and crossing the original Board of Education tract North 53 degrees 29 minutes 15 seconds East, 300.13 feet to a #5 rebar set with a cap stamped "JOHNSON ASSOC TN RLS 1632" (all such points herein after referred to as a capped rebar set) in the East boundary of the Franklin County, Tennessee tract (Deed 331, Page 673), Thence with Franklin County, Tennessee South 40 degrees 55 minutes 59 seconds East, 144.76 feet to a capped rebar found in the said boundary of Dinah Shore Boulevard, Thence with Dinah Shore Boulevard South 53 degrees 29 minutes 15 seconds West, 222.41 feet to the POINT OF BEGINNING. Said tract contains 0.87 more or less as surveyed by Kurt M Johnson, TN RLS#1632, dated May 19, 2004.

This being the same real estate heretofore conveyed unto Franklin County, Tennessee, by Deed dated February 9, 2015, which said Deed is found of record in the Register's Office of Franklin County, Tennessee, in Deed Book D403, page 57, to which Deed reference is here had for full particulars.

This conveyance is subject to any and all, recorded and unrecorded, zoning regulations, building restrictions and set lines, easements and rights of way for public utilities.

TO HAVE AND TO HOLD said real estate, together with any and all improvements located thereon, unto the said grantee, THE FRANKLIN COUNTY BOARD OF EDUCATION of FRANKLIN COUNTY, TENNESSEE, and unto its heirs and assigns forever in fee simple.

GRANTOR COVENANTS that it is lawfully seized and possessed of said real estate, that it have a good and legal right to sell and convey the same and that it is free and unencumbered.

GRANTOR FURTHER CONVENANTS and bind itself, its heirs and personal representatives to forever warrant and defend the title to the above described real estate against the lawful claims and demands of all persons whomsoever.

POSSESSION of the above-described real property will be given with the delivery of this

deed.

IN WITNESS WHEREOF, I have hereunto set my hands on this the ____ day
_____, 2026.

Chris Guess, Mayor of Franklin County, Tennessee

STATE OF TENNESSEE
COUNTY OF FRANKLIN

Personally appeared before me, Tina Clark Sanders, County Clerk of the said County, the within named bargainor, Chris Guess, Mayor of Franklin County, Tennessee, with whom and whose office I am personally acquainted, and who acknowledged that he executed the within instrument for the purposes therein contained.

Witness my hand and seal, at office in said county and state aforesaid, on this the ____ day
of _____, 2026.

County Clerk

STATE OF TENNESSEE
COUNTY OF FRANKLIN

I, or we, hereby swear or affirm that the actual consideration for this transfer or value of the property transferred, whichever is greater is \$ _____, which is equal to or greater than the amount which the property transferred would command at a fair voluntary sale.

Affiant

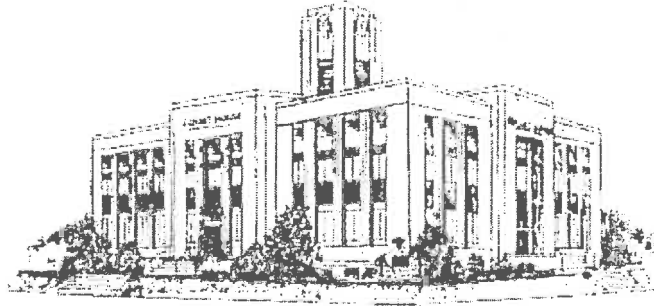
Sworn to and subscribed before me this the ____ day of _____, 2026.

Notary Public

My commission expires: _____

Tabled no Action

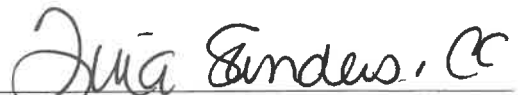
CLERK'S CERTIFICATE



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

**Resolution 6g-0626- A Resolution Increasing The Pay Schedule For Franklin County
Commissioners Of Franklin County, Tennessee**

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


Tina Sanders, County Clerk
of Franklin County, Tennessee



RESOLUTION

log-0626

**A RESOLUTION INCREASING THE PAY SCHEDULE FOR
FRANKLIN COUNTY COMMISSIONERS OF FRANKLIN
COUNTY, TENNESSEE.**

WHEREAS, the base pay for members of the Franklin County Commission is currently \$300.00 per month, and;

WHEREAS, the base pay has not been increased since 2002, and;

WHEREAS, the Franklin County Finance Committee has approved an increase of said base pay to \$500.00 per month, effective, September 1, 2026 and

WHEREAS, at such time the Franklin County elected officials receive state-mandated cost of living allowance increase, the base pay for County Commissioners shall reflect the same; and

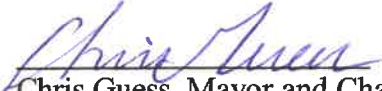
WHEREAS, the County Commission desires to eliminate any additional compensation paid specifically for attendance at committee meetings;

NOW, THEREFORE BE IT RESOLVED, by this the County Commission of Franklin County, Tennessee in its regular session this 22nd day of June 2026, as follows:

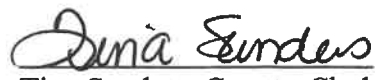
1. That the base pay for members of the Franklin County Commission is hereby increased to \$500.00 per month.
2. That at such time the Franklin County elected officials receive state-mandated cost of living allowance increase, the base for pay for County Commissioners shall reflect the same.
3. That the County Commission desires to eliminate compensation pay for attendance of Committee meetings.
4. That this increase in base pay shall be effective September 1, 2026.

ADOPTED this 22nd day of June, 2026.

APPROVED:


Chris Guess, Mayor and Chair of
Commission

ATTEST:


Tina Sanders, County Clerk

RESOLUTION SPONSORED BY: Riddle & Wiseman

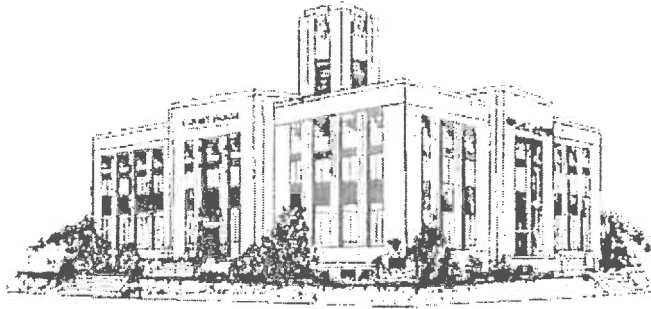
MOTION TO ADOPT: B. McMillan SECOND: S. Riddle

VOTES: 15 AYES: NAYS:

DECLARATION: passed

50'

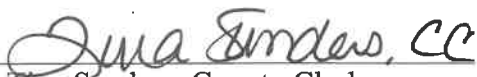
CLERK'S CERTIFICATE



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

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

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


Tina Sanders, County Clerk
of Franklin County, Tennessee



RESOLUTION #

6h-0626

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

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

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

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

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

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

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

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

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

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

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

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

SECTION 11. BE IT FURTHER RESOLVED this resolution taking effect from and after its passage, the public welfare requiring it. This resolution shall be spread upon the minutes of the Board of County Commissioners.

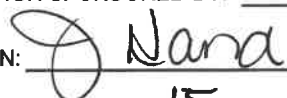
Passed this 22nd day of June, 2026

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

ATTEST:

Original on file with signature 
Tina Sanders, County Clerk

RESOLUTION SPONSORED BY: Schultz & Riddle

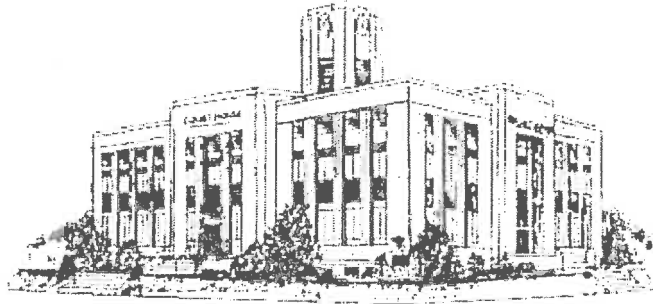
MOTION: 

SECOND: B. McMillan

VOTES: AYES: 15 NAYS PASS

DECLARATION: Passed

CLERK'S CERTIFICATE



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

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

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

Tina Sanders, CC

Tina Sanders, County Clerk
of Franklin County, Tennessee



RESOLUTION

Lei-0626

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

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

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

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

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

Federal Projects Fund**Instruction**

Regular Instruction Program	\$	1,212,059
Special Education Program		1,007,241
Vocational Education Program		72,156

Support Services

Health Services	\$	-
Other Student Support		218,749
Regular Instruction Program		335,217
Special Education Program		330,028
Vocational Education Program		5,000
Operation of Plant		-
Transportation		166,961
Transfers Out	\$	-

Total Federal Projects Fund	\$	3,347,411
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Central Cafeteria Fund**Non-Instructional Services**

Food Service	\$	5,050,202
Total Central Cafeteria Fund	\$	5,050,202

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

SECTION 2. BE IT FURTHER RESOLVED that there are also hereby appropriated certain portions of the commissions and fees for collecting taxes and licenses and for administering other funds which the Trustee, County Clerk, Circuit Court Clerk, Clerk and Master, Register and the Sheriff and their officially authorized deputies and assistants may severally be entitled to receive under State laws heretofore or hereafter enacted. Expenditures out of commissions, and/or fees collected by the Trustee, County Clerk, Circuit Court Clerk, Clerk and Master, Register and the Sheriff may be made for such purposes and in such amounts as may be authorized by existing law or by valid order of any court having power to make such appropriations. Any excess commissions and/or fees collected over and above the expenditures duly and conclusively authorized shall be paid over to the Trustee and converted into the General Fund as provided by law.

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

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

SECTION 4. BE IT FURTHER RESOLVED that any appropriations made by this resolution which cover the same purpose for which a specific appropriation is made by statute is made in lieu of but not in addition to said statutory appropriation. The salary, wages or remuneration of each officer, employee or agent of the county shall not be in excess of the amounts authorized by existing law or as set forth in the estimate of expenditures which accompanies this resolution. Provided, however, that appropriations for such salaries, wages or other remuneration hereby authorized shall in no case be construed as permitting expenditures for an office, agency, institution, division or department of the County in excess of the appropriation made herein for such office, agency, institution, division or department of the County. Such appropriation shall constitute the limit to the expenditures of any office, agency, institution, division or department for the year ending June 30, 2027. The aggregate expenditures for any item of appropriation shall in no instance be more than the amount herein appropriated for such item.

SECTION 5. BE IT FURTHER RESOLVED that any resolution which may hereafter be presented to the Board of County Commissioners providing for appropriations in addition to those made by this Budget Appropriation Resolution shall specifically provide sufficient revenue or other funds, actually to be provided during the year in which the expenditure is to be made, to meet such additional appropriation. Said appropriating resolution shall be submitted to and approved by the Comptroller of the State or his Designee after its adoption as provided by Section 9-21-403, T.C.A.

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

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

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

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

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

SECTION 11. BE IT FURTHER RESOLVED that the Franklin County Commission on the date of June 20, 2011 & amended on August 15, 2011, December 5, 2011, April 15, 2013 & June 15, 2020, they resolved to establish a Reserve Fund Policy, Spending Prioritization Policy & Debt Management Policies of Franklin County, TN. The Policies enacted will be utilized 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, 2027.

SECTION 13. BE IT FURTHER RESOLVED that any resolution or part of a resolution which has heretofore been passed by the Board of County Commissioners which is in conflict with any provision in this resolution be and the same is hereby repealed.

SECTION 14. BE IT FURTHER RESOLVED that this resolution shall take effect from and after its passage and its provisions shall be in force from and after July 1, 2026. This resolution shall be spread upon the minutes of the Board of County Commissioners.

Passed this 22nd day of June, 2026

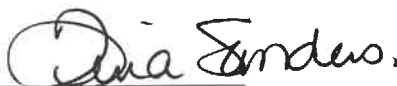
APPROVED: _____


Original on file with signature

Chris Guess, Honorable Mayor & Commission Chair

ATTEST:

Original on file with signature



Tina Sanders, County Clerk

Resolution Sponsored by: _____ Schultz & Riddle

Motion to Adopt: L. Johnson Second: B. McMillan

Votes: Ayes 15 Nays: _____ Declaration: Passed

**Budget Documents for the Year Ending
June 30, 2027
Franklin County, Tennessee**

Presented for Approval June 22, 2026

FRANKLIN COUNTY, TENNESSEE

Budget for the Year Ending June 30, 2027

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RESOLUTION # 6i-0626

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

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

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

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

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

Federal Projects Fund**Instruction**

Regular Instruction Program	\$	1,212,059
Special Education Program		1,007,241
Vocational Education Program		72,156

Support Services

Health Services	\$	-
Other Student Support		218,749
Regular Instruction Program		335,217
Special Education Program		330,028
Vocational Education Program		5,000
Operation of Plant		-
Transportation		166,961
Transfers Out	\$	-

Total Federal Projects Fund	\$	3,347,411
------------------------------------	-----------	------------------

Central Cafeteria Fund**Non-Instructional Services**

Food Service	\$	5,050,202
Total Central Cafeteria Fund	\$	5,050,202

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

SECTION 2. BE IT FURTHER RESOLVED that there are also hereby appropriated certain portions of the commissions and fees for collecting taxes and licenses and for administering other funds which the Trustee, County Clerk, Circuit Court Clerk, Clerk and Master, Register and the Sheriff and their officially authorized deputies and assistants may severally be entitled to receive under State laws heretofore or hereafter enacted. Expenditures out of commissions, and/or fees collected by the Trustee, County Clerk, Circuit Court Clerk, Clerk and Master, Register and the Sheriff may be made for such purposes and in such amounts as may be authorized by existing law or by valid order of any court having power to make such appropriations. Any excess commissions and/or fees collected over and above the expenditures duly and conclusively authorized shall be paid over to the Trustee and converted into the General Fund as provided by law.

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

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

SECTION 4. BE IT FURTHER RESOLVED that any appropriations made by this resolution which cover the same purpose for which a specific appropriation is made by statute is made in lieu of but not in addition to said statutory appropriation. The salary, wages or remuneration of each officer, employee or agent of the county shall not be in excess of the amounts authorized by existing law or as set forth in the estimate of expenditures which accompanies this resolution. Provided, however, that appropriations for such salaries, wages or other remuneration hereby authorized shall in no case be construed as permitting expenditures for an office, agency, institution, division or department of the County in excess of the appropriation made herein for such office, agency, institution, division or department of the County. Such appropriation shall constitute the limit to the expenditures of any office, agency, institution, division or department for the year ending June 30, 2027. The aggregate expenditures for any item of appropriation shall in no instance be more than the amount herein appropriated for such item.

SECTION 5. BE IT FURTHER RESOLVED that any resolution which may hereafter be presented to the Board of County Commissioners providing for appropriations in addition to those made by this Budget Appropriation Resolution shall specifically provide sufficient revenue or other funds, actually to be provided during the year in which the expenditure is to be made, to meet such additional appropriation. Said appropriating resolution shall be submitted to and approved by the Comptroller of the State or his Designee after its adoption as provided by Section 9-21-403, T.C.A.

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

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

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

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

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

SECTION 11. BE IT FURTHER RESOLVED that the Franklin County Commission on the date of June 20, 2011 & amended on August 15, 2011, December 5, 2011, April 15, 2013 & June 15, 2020, they resolved to establish a Reserve Fund Policy, Spending Prioritization Policy & Debt Management Policies of Franklin County, TN. The Policies enacted will be utilized 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, 2027.

SECTION 13. BE IT FURTHER RESOLVED that any resolution or part of a resolution which has heretofore been passed by the Board of County Commissioners which is in conflict with any provision in this resolution be and the same is hereby repealed.

SECTION 14. BE IT FURTHER RESOLVED that this resolution shall take effect from and after its passage and its provisions shall be in force from and after July 1, 2026. This resolution shall be spread upon the minutes of the Board of County Commissioners.

Passed this 22nd day of June, 2026

APPROVED: _____


Original on file with signature

Chris Guess, Honorable Mayor & Commission Chair

ATTEST:

Original on file with signature

Tina Sanders, County Clerk



Resolution Sponsored by: _____ Schultz & Riddle

Motion to Adopt: I. Johnson Second: B. McMillan

Votes: Ayes 15 Nays: _____ Declaration: passed

Page Reserved for Clerk's Certification of Resolution

RESOLUTION # 6h-0626

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

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

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

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

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

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

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

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

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

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

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

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

SECTION 11. BE IT FURTHER RESOLVED this resolution taking effect from and after its passage, the public welfare requiring it. This resolution shall be spread upon the minutes of the Board of County Commissioners.

Passed this 22nd day of June, 2026

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

ATTEST:

Original on file with signature 
Tina Sanders, County Clerk

RESOLUTION SPONSORED BY: Schultz & Riddle

MOTION: J. Nand SECOND: B. McMillan

VOTES: 15 AYES: _____ NAYS _____ PASS _____

DECLARATION: Passed

**Page Reserved for
Clerk's
Certification of
Resolution**

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Franklin County, Tennessee - Budget Summary - FY 2026-27

Schedule A - 1

Appropriation Resolution

Fund	Beginning Fund Balance (Spendable) 7/1/26	Revenues	Debt Proceeds	Transfers In	Estimated Receipts	Expenditures	Transfers Out	Appropriations	Increase or Use of Cash Balance	Estimated Ending Fund Balance/Net Position 6/30/27	Do Total Appropriations Agree with Detail Budget?	Is Est. Cash Bal. Less Than 1 Month's Avg. Exp. Or 8.33%?	
101 General	\$ 14,186,499	\$ 32,760,099	\$ -	\$ 14,206	32,774,305	\$ 33,668,036	\$ -	\$ 33,668,036	\$ (893,731)	\$ 13,292,768	Yes	10.50%	No
112 Courthouse Jail Maintenance	\$ 83,990	\$ 165,000	\$ -	\$ -	165,000	\$ 1,850	\$ 200,000	\$ 201,850	\$ (36,850)	\$ 47,140	Yes	0.07%	Fees Transfer Yr End
115 Library Fund	\$ 176,630	\$ 592,915	\$ -	\$ -	592,915	\$ 638,592	\$ 3,000	\$ 641,592	\$ (48,677)	\$ 127,953	Yes	11.72%	No
116 Solid Waste/Sanitation	\$ 1,886,519	\$ 3,712,164	\$ -	\$ -	3,712,164	\$ 3,645,587	\$ 3,803	\$ 3,649,390	\$ 62,774	\$ 1,949,293	Yes	8.50%	No
120 Local Purpose Tax	\$ 1,177,629	\$ 906,715	\$ -	\$ -	906,715	\$ 1,380,000	\$ -	\$ 1,380,000	\$ (473,285)	\$ 704,344	Yes	0.15%	Seasonal Rev
122 Drug Control	\$ 104,553	\$ 46,600	\$ -	\$ -	46,600	\$ 54,975	\$ -	\$ 54,975	\$ (8,375)	\$ 96,178	Yes	2.95%	Seasonal Rev
131 Highway/Public Works	\$ 2,114,504	\$ 5,574,481	\$ -	\$ -	5,574,481	\$ 6,038,778	\$ 7,403	\$ 6,046,181	\$ (471,700)	\$ 1,642,804	Yes	10.97%	No
141 School General Fund	\$ 12,083,796	\$ 56,222,455	\$ -	\$ -	56,222,455	\$ 59,818,821	\$ -	\$ 59,818,821	\$ (3,596,366)	\$ 8,487,430	Yes	5.19%	Seasonal Rev
142 Federal Projects Fund	\$ 72	\$ 3,347,411	\$ -	\$ -	3,347,411	\$ 3,347,411	\$ -	\$ 3,347,411	\$ -	\$ 72	Yes	3.46%	No - Based on Reimbursement
143 School Cafeteria Fund	\$ 4,501,505	\$ 4,643,277	\$ -	\$ -	4,643,277	\$ 5,050,202	\$ -	\$ 5,050,202	\$ (406,925)	\$ 4,084,579	Yes	1.67%	Seasonal Rev
151 General Debt Service	\$ 9,084,022	\$ 6,613,478	\$ -	\$ 200,000	6,813,478	\$ 5,298,044	\$ -	\$ 5,298,044	\$ 1,517,434	\$ 10,601,456	Yes	0.69%	Seasonal Rev
Totals	\$ 45,399,719	\$ 114,584,595	\$ -	\$ 214,206	114,798,801	\$ 118,940,297	\$ 214,206	\$ 119,154,503	\$ (4,355,702)	\$ 41,044,017			

Detailed Budget

Fund	Estimated Beginning Cash 7/1/2026	Revenues	Debt Proceeds	Transfers In	(Est. Rev + Debt Proceeds + Transfers In) Total Estimated Receipts	Expenditures	Transfers Out	(Expenditures + Transfers Out) Appropriations	(Est. Receipts - Appropriations) Increase / Decrease	Estimated Ending Cash 6/30/2027	Ending Cash as a Percent of Expenditures
101 General	\$ 20,630,000	\$ 32,760,099	\$ -	\$ 14,206	\$ 32,774,305	\$ 33,668,036	\$ -	\$ 33,668,036	\$ (893,731)	\$ 19,936,269	59.21%
112 Courthouse Jail Maintenance	\$ 76,280	165,000	-	-	165,000	1,850	200,000	201,850	(36,850)	39,430	19.53%
115 Library Fund	\$ 215,900	592,915	-	-	592,915	638,592	3,000	641,592	(48,677)	167,223	26.06%
116 Solid Waste/Sanitation	\$ 2,960,000	3,712,164	-	-	3,712,164	3,645,587	3,803	3,649,390	62,774	3,022,774	82.83%
120 Local Purpose Tax	\$ 1,504,000	906,715	-	-	906,715	1,380,000	-	1,380,000	(473,285)	1,030,715	74.66%
122 Drug Control	\$ 155,000	46,600	-	-	46,600	54,975	-	54,975	(8,375)	146,625	266.71%
131 Highway/Public Works	\$ 3,451,000	5,574,481	-	-	5,574,481	6,038,778	7,403	6,046,181	(471,700)	2,979,301	49.28%
141 School General Fund	\$ 16,780,000	56,222,455	-	-	56,222,455	59,818,820	-	59,818,820	(3,596,365)	13,183,636	22.04%
142 Federal Projects Fund	\$ 977,000	3,347,411	-	-	3,347,411	3,347,411	-	3,347,411	-	977,000	29.19%
143 School Cafeteria Fund	\$ 4,360,000	4,643,277	-	-	4,643,277	5,050,202	-	5,050,202	(406,925)	3,953,075	78.28%
151 General Debt Service	\$ 7,238,000	6,613,478	-	200,000	6,813,478	5,298,044	-	5,298,044	1,517,434	8,755,434	165.32%
Totals	\$ 58,547,180	\$ 114,584,595	\$ -	\$ 214,206	\$ 114,798,801	\$ 118,940,296	\$ 214,206	\$ 119,154,502	\$ (4,355,701)	\$ 54,191,482	

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

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

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

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Franklin County, Tennessee

Statement B - 1

Statement of Estimated Revenue from Current Property Taxes

2026 Assessments Based upon Estimated Assessed Value of:

(State Appraisal Ratio 0.7273)

\$	1,759,100,589	Common Rate
\$	1,216,077,129	Solid Waste
\$	963,090,165	Rural Fire
\$	3,938,267,883	Total Assessed Value

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

Total Outside Cities \$ 1.9953

Total Cities Except Sewanee, Winchester, Tullahoma 1.9768 (Common Rate excluding Rural Fire Rate)

Total Sewanee, Winchester, Tullahoma 1.7185 (Common Rate excluding Solid Waste & Rural Fire Rate)

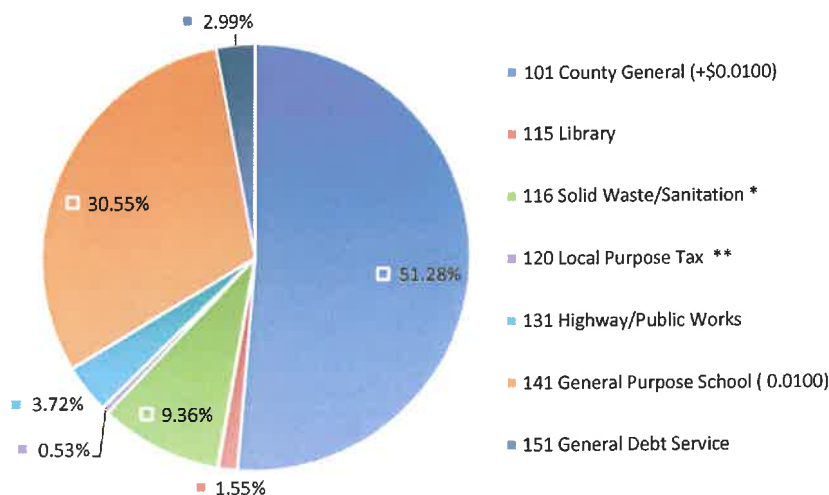
* Rate is \$0.00 per \$100 for Tullahoma, Winchester and Sewanee; \$0.2583 for remainder of county.

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

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

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

Percentage of Property Tax By Fund



Franklin County, TN - Sales Tax Analysis

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

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

GO Bonds

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

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

School EESI State Loan- 2023 (\$2,508,981)	-	2,161,209.00	GP School	175,752.00	10,356.00	186,108.00
TOTAL OTHER LOAN \$	-	\$ 2,161,209.00		\$ 175,752.00	\$ 10,356.00	\$ 186,108.00

Debt Service by Fund

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

Debt Service By Function

	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
Public Safety	\$ 1,457,775	\$ 471,116	\$ 1,928,890
Public Health	33,630	9,824	43,454
Education	1,795,752	1,346,625	3,142,377
Highway	48,586	6,528	55,124
Administration	40,000	18,551	58,551
	\$ 3,375,752	\$ 1,852,644	\$ 5,228,396

Notes:

Per Capita Debt Ratios 2024

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

Population (Source: US Bureau of Census)

	<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	6,955,740
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)

530

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

General Debt Service Fund # 151

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

Highway Fund # 131

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

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

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

Fund Summary by Category/Department
Fiscal Year 2026/27

		2023-2024	2024-2025	2024-2025	2025-2026
		Actual	Amended	Estimated	Budgeted
101	County General Revenues				
40000	Local Taxes	\$ 17,640,749	\$ 18,211,841	\$ 18,313,107	\$ 18,788,323
41000	Licenses & Permits	473,404	443,448	443,055	449,000
42000	Fines, Forfeitures & Penalties	230,817	225,370	226,215	232,915
43000	Charges for Current Services	437,221	450,019	444,470	422,350
44000	Other Local Revenues	300,295	216,550	214,680	219,650
45000	Fees Received from County Officials	2,438,605	2,471,360	2,473,850	2,500,250
46000	State of Tennessee	4,272,657	5,714,491	4,073,252	5,827,136
47000	Federal Government	1,289,620	4,734,071	875,373	4,010,994
48000	Other Government & Citizens	655,793	1,037,240	1,005,595	309,481
49000	Other Sources	10,606	65,665	66,677	14,206
Total Co General Fund Revenue Category Summary		\$ 27,749,767	\$ 33,570,056	\$ 28,136,274	\$ 32,774,305
101	County General Expenditures				
	General Government				
51100	County Commission	\$ 417,343	\$ 350,709	\$ 322,224	\$ 303,566
51220	Beer Board	1,616	2,375	2,375	2,375
51300	County Mayor	218,312	239,408	230,444	247,525
51400	County Attorney	18,000	19,200	19,200	19,200
51500	Election Commission	305,127	383,056	382,371	426,670
51600	Register of Deeds	393,700	458,243	431,868	463,264
51720	Planning	218,885	253,681	244,335	266,833
51800	County Buildings	1,475,712	1,889,195	1,776,782	2,032,455
51900	Other General Administration - IT	425,293	684,534	622,534	458,950
51910	Preservation of Records	314	6,371	6,371	6,325
	Finance				
52300	Property Assessor	597,873	733,894	733,744	793,398
52400	County Trustee	410,157	437,767	430,645	461,873
52500	County Clerk	560,278	581,743	571,212	808,907
52900	Finance Department	1,018,497	1,090,957	1,087,931	1,142,593
	Administration of Justice				
53100	Circuit Court	1,117,311	1,146,655	1,146,044	1,251,345
53300	General Sessions Court	367,690	405,235	396,865	421,910
53400	Chancery Court	323,961	370,130	361,564	394,326
53500	Juvenile Court	155,396	173,940	171,445	181,759
53700	Judicial Commissioners	332,278	362,848	361,235	399,629
53900	Other Administration of Justice	259,491	216,787	196,035	246,943
53910	Probation Services	196,175	209,883	207,497	220,334
53920	Courtroom Security	83,965	-	-	-

Fund Summary by Category/Department
Fiscal Year 2026/27

		2023-2024	2024-2025	2024-2025	2025-2026
		Actual	Amended	Estimated	Budgeted
53930	Victims Assistance Programs	16,637	19,500	19,500	20,000
	Public Safety				
54110	Sheriff's Department	5,332,991	5,881,405	5,707,583	6,293,586
54160	Administration of the Sex Offender	22,973	33,071	28,740	33,071
54210	Jail	3,588,766	3,836,025	3,678,739	3,904,000
54230	Community Reentry Program	341,039	460,336	442,629	430,769
54240	Juvenile Services	10,666	30,000	30,000	30,000
54410	Civil Defense	196,231	223,746	218,823	232,627
54420	Rescue Squad	51,495	84,569	75,725	50,000
54490	Consolidated Communications	1,195,507	1,313,802	1,249,916	1,426,097
54610	County Coroner	54,606	57,500	56,500	57,500
54710	Public Safety Grants	937,357	276,418	265,023	30,069
54900	Other Public Safety Grants	-	40,000	40,000	-
	Public Health & Welfare				
55110	Local Health Center	27,499	33,093	25,208	43,908
55120	Rabies & Animal Control	327,250	305,124	296,012	323,015
55130	Ambulance Service	627,500	653,625	653,625	678,642
55190	Other Local Health Services	86,096	259,797	259,797	266,176
55390	Appropriation to State	29,771	29,771	29,771	29,771
55510	General Welfare Assistance	17,775	17,775	17,775	17,775
55590	Other Local Welfare Services	-	152,039	132,875	245,181
55731	Litter Control	102,954	130,830	103,780	136,976
55739	Other Waste Collections	55,033	60,389	58,425	63,574
55900	Other Public Health & Welfare	41,178	538,908	361,684	256,167
	Social, Cultural & Recreational				
56300	Senior Citizen's Assistance	38,280	42,050	42,050	42,050
56700	Parks and Fair Boards	39,895	144,678	44,678	358,985
56900	Other Social, Cultural & Recreational	-	35,000	35,000	-
	Agricultural & Natural Resources				
57100	Agriculture Extension	136,287	241,777	193,684	236,918
57500	Soil Conservation	114,012	125,600	125,600	130,863
	Other Operations				
58120	Industrial Development	67,881	142,559	110,587	146,317
58190	Other Economic & Community Development	739,325	1,647,736	202,046	1,588,612
58220	Airport	247,543	265,272	265,272	-
58300	Veterans Services	122,000	153,122	147,667	141,698
58400	Other Charges	1,144,798	1,359,685	1,334,360	1,401,000
58831	American Rescue Plan Act Grant # 1	-	100,000	51,408	48,572
58833	American Rescue Plan Act Grant # 3	240,993	4,180,461	2,516,805	1,765,971

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Fund Summary by Category/Department
Fiscal Year 2026/27

		2023-2024	2024-2025	2024-2025	2025-2026
		Actual	Amended	Estimated	Budgeted
58836	American Rescue Plan Act Grant # 6	19,500	1,252,832	410,723	842,109
58842	American Rescue Plan Act Grant # B	595,248	33,490	33,490	-
90000	Capital Projects	758,692	1,911,517	379,586	1,845,858
	Total General Fund Department Exp Summary	\$ 26,225,152	\$ 36,090,113	\$ 29,347,807	\$ 33,668,036
112	Crthouse/Jail Maint. Fund Revenues				
40000	Local Taxes	\$ 143,000	\$ 165,000	\$ 165,220	\$ 165,000
	Total Crthouse Fund Revenue Category Summary	\$ 143,000	\$ 165,000	\$ 165,220	\$ 165,000
112	Crthouse/Jail Maintenance Expenditures				
58400	Other Charges	\$ 1,398	\$ 1,850	\$ 1,850	\$ 1,850
99100	Transfers Out	125,000	135,000	135,000	200,000
	Total Crthouse/Jail Fund Dept Exp Summary	\$ 126,398	\$ 136,850	\$ 136,850	\$ 201,850
115	Library Revenues				
40000	Local Taxes	\$ 428,661	\$ 534,114	\$ 533,052	\$ 536,410
41000	Licenses & Permits	1,633	1,800	1,960	1,800
43000	Charges for Current Services	6,849	7,750	6,625	7,750
44000	Other Local Revenues	10,826	7,655	7,555	10,455
46000	State of Tennessee	-	-	-	-
47000	Federal Government	1,757	9,714	10,050	5,000
48000	Other Government & Citizens	44,101	36,781	36,975	31,500
49000	Other Sources	-	-	-	-
	Total Library Fund Revenue Category Summary	\$ 493,827	\$ 597,814	\$ 596,217	\$ 592,915
115	Library Expenditures				
56500	Libraries	\$ 501,903	\$ 570,270	\$ 548,632	\$ 583,067
58400	Other Charges	51,368	52,518	53,712	55,525
91150	Social, Cultural & Recreational Projects	-	-	-	-
99100	Transfers Out	3,000	3,000	3,000	3,000
	Total Library Fund Department Exp Summary	\$ 556,271	\$ 625,788	\$ 605,344	\$ 641,592

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Fund Summary by Category/Department
Fiscal Year 2026/27

		2023-2024	2024-2025	2024-2025	2025-2026
		Actual	Amended	Estimated	Budgeted
116	Solid Waste Fund Revenue				
40000	Local Taxes	\$ 3,119,258	\$ 3,215,561	\$ 3,200,700	\$ 3,110,164
41000	Licenses & Permits	17,149	13,460	17,650	13,000
43000	Charges for Current Services	150,052	142,200	140,800	161,000
44000	Other Local Revenues	308,391	252,325	275,000	275,000
46000	State of Tennessee	265,732	278,297	153,000	153,000
47000	Federal Government	-	-	-	-
49000	Other Sources	-	18,560	18,776	-
	Total Solid Waste Fund Rev Category Summary	\$ 3,860,582	\$ 3,920,403	\$ 3,805,926	\$ 3,712,164
116	Solid Waste/Sanitation Fund Expenditures				
55720	Sanitation Education/Information	\$ 2,934	\$ 4,400	\$ 3,800	\$ 4,400
55732	Convenience Centers	629,987	598,468	588,560	595,956
55733	Transfer Stations	2,322,177	2,803,317	2,560,842	2,853,906
55770	Post-Closure Care Cost	1,560	17,500	12,000	17,500
58400	Other Charges	147,963	160,478	157,949	173,825
99100	Transfers Out	3,803	3,803	3,803	3,803
	Total Solid Waste Fund Department Exp Summary	\$ 3,108,424	\$ 3,587,966	\$ 3,326,954	\$ 3,649,390
120	Local Purpose Fund Revenue				
40000	Local Taxes	\$ 912,520	\$ 911,075	\$ 890,502	\$ 885,415
41000	Licenses & Permits	21,232	22,500	21,300	21,300
49000	Other Sources	-	-	-	-
	Total Local Purpose Fund Rev Category Summary	\$ 933,752	\$ 933,575	\$ 911,802	\$ 906,715
120	Local Purpose(Rural Fire) Fund				
54310	Fire Prevention & Control	\$ 724,278	\$ 797,500	\$ 797,500	\$ 1,358,500
58400	Other Charges	10,864	13,000	13,000	21,500
	Total Local Purpose Fund Dept Exp Summary	\$ 735,142	\$ 810,500	\$ 810,500	\$ 1,380,000

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Fund Summary by Category/Department
Fiscal Year 2026/27

		2023-2024	2024-2025	2024-2025	2025-2026
		Actual	Amended	Estimated	Budgeted
122	Drug Fund Revenues				
42000	Fines, Forfeitures & Penalties	\$ 20,118	\$ 32,250	\$ 32,250	\$ 32,250
44000	Other Local Revenues	-	10,050	10,050	10,050
47000	Federal Government	29,080	4,000	4,000	4,000
48000	Other Government & Citizens	1,000	300	300	300
49000	Other Sources	76,987	8,705	8,705	-
	Total Drug Fund Revenue Category Summary	\$ 127,185	\$ 55,305	\$ 55,305	\$ 46,600
122	Drug Control Fund				
54150	Drug Enforcement	\$ 107,427	\$ 56,275	\$ 53,450	\$ 54,275
58400	Other Charges	538	700	700	700
	Total Drug Control Fund Dept Exp Summary	\$ 107,965	\$ 56,975	\$ 54,150	\$ 54,975
131	Highway Fund Revenues				
40000	Local Taxes	\$ 1,421,688	\$ 1,500,859	\$ 1,485,190	\$ 1,515,231
41000	Licenses & Permits	4,718	6,000	4,300	4,800
43000	Charges for Current Services	20,664	21,000	40,000	20,000
44000	Other Local Revenues	8,963	8,100	9,250	10,250
46000	State of Tennessee	3,827,640	3,823,011	3,768,687	3,764,054
47000	Federal Government	-	140,426	140,425	260,146
48000	Other Governments	-	-	-	-
49000	Other Sources	15,356	29,033	29,033	-
	Total Highway Fund Revenue Category Summary	\$ 5,299,029	\$ 5,528,429	\$ 5,476,885	\$ 5,574,481
131	Highway Fund Expenditures				
61000	Administration	\$ 420,886	\$ 463,830	\$ 446,488	\$ 509,550
62000	Highway & Bridge Maintenance	1,044,130	1,311,860	1,151,804	1,520,281
63100	Operation & Maintenance of Equipment	298,747	381,140	348,695	389,120
63400	Quarry Operations	368,863	443,387	342,850	552,840
65000	Other Charges	209,123	257,850	245,425	294,750
68000	Capital Outlay	2,728,675	3,293,014	3,219,317	2,734,680
82100	Principal on Debt	30,000	35,000	35,000	35,000
82200	Interest on Debt	3,409	3,016	3,016	2,557
99100	Transfers Out	3,803	7,403	7,403	7,403
	Total Highway Fund Department Exp Summary	\$ 5,107,636	\$ 6,196,498	\$ 5,799,998	\$ 6,046,181

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Fund Summary by Category/Department
Fiscal Year 2026/27

		2023-2024	2024-2025	2024-2025	2025-2026
		Actual	Amended	Estimated	Budgeted
141	School General Fund Revenues				
40000	Local Taxes	\$ 18,567,506	\$ 18,494,381	\$ 18,738,935	\$ 18,504,535
41000	Licenses & Permits	43,664	62,160	32,432	62,160
43000	Charges for Current Services	256,102	305,200	305,423	305,000
44000	Other Local Revenue	434,908	118,378	318,514	287,337
46000	State of Tennessee	37,211,423	37,160,444	37,570,289	37,013,424
47000	Federal Government	773,035	182,047	1,502,603	50,000
48000	Other Government & Citizens	518,377	29,749	97,749	-
49000	Other Sources	316,987	-	610,000	-
	Total School Gen Fund Rev Category Summary	\$ 58,122,002	\$ 56,352,360	\$ 59,175,945	\$ 56,222,455
141	School General Fund Expenditures				
	Instruction				
71100	Regular Instruction	\$ 24,557,094	\$ 24,962,417	\$ 25,407,017	\$ 25,822,331
71150	Alternative School	244,645	262,101	247,781	324,580
71200	Special Education Program	4,191,655	4,717,584	4,645,270	4,993,158
71300	Vocational Education Program	1,997,465	1,936,756	1,917,933	1,877,377
71400	Student Body Education Prog	852,480	851,163	851,163	929,109
	Support				
72110	Attendance	\$ 256,404	\$ 284,608	\$ 311,084	\$ 367,395
72120	Health Services	708,763	774,261	775,691	812,094
72130	Other Support Services	1,354,555	1,529,363	1,610,457	1,560,576
72210	Regular Instruction	1,509,769	1,647,998	1,662,414	1,745,407
72220	Special Educ Program	970,469	1,245,748	1,211,599	1,144,447
72230	Vocational Educ Prog	149,933	165,546	165,691	176,925
72250	Technology Department	1,703,973	1,223,508	1,219,934	1,295,175
72290	Other Programs (OPEB ARC)	132,274	210,000	210,000	210,000
72310	Board of Education	1,207,567	1,442,803	1,442,503	1,529,962
72320	Director of Schools	403,630	365,740	353,203	329,872
72410	Office of Principals	3,035,064	3,195,058	3,153,995	3,453,604
72510	Fiscal Services	11,561	11,561	11,561	11,561
72520	Human Resources	297,683	394,581	382,938	391,482
72610	Operation of Plant	3,830,415	4,313,237	3,979,150	4,368,313
72620	Maintenance of Plant	2,161,092	2,176,330	2,173,149	2,310,779
72710	Transportation	3,116,733	3,489,682	3,402,813	3,609,978
72810	Central & Other	133,622	153,226	153,226	164,666
	Non-Instructional				
73100	Food Service	\$ 17,919	\$ -	\$ -	\$ -
73300	Community Services	1,056,804	614,454	1,140,380	498,100
73400	Early Childhood Education	1,034,294	1,094,162	1,089,910	1,156,410

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Fund Summary by Category/Department
Fiscal Year 2026/27

		2023-2024	2024-2025	2024-2025	2025-2026
		Actual	Amended	Estimated	Budgeted
	Capital Outlay & Debt Service				
76100	Capital Outlay	\$ 1,182,896	\$ 350,000	\$ 350,000	\$ 550,000
82130	Principal Debt Service	174,000	174,000	174,000	175,188
82230	Interest Debt Service	12,108	12,108	12,108	10,332
99100	Transfers Out	-	-	-	-
	Total School Gen Fund Exp Summary	\$ 56,304,867	\$ 57,597,993	\$ 58,054,969	\$ 59,818,821
142	Federal Projects Fund Revenues	Actual	Original	Amended	Budgeted
47000	Federal Government	\$ 4,537,019	\$ 3,326,293	\$ 4,508,469	\$ 3,347,411
49000	Other Sources	-	-	-	-
	Total Federal Projects Revenue Summary	4,537,019	3,326,293	4,508,469	3,347,411
142	Federal Projects Fund Expenditures				
	Instruction	Actual	Original	Amended	Budgeted
71100	Regular Instruction Program	\$ 1,265,627	\$ 1,235,931	\$ 1,275,260	\$ 1,212,059
71200	Special Education Program	919,354	968,272	1,243,132	1,007,241
71300	Vocational Education Program	121,030	77,300	126,911	72,156
	Support Services				
72120	Health Services	51,342	-	-	-
72130	Other Student Support	167,179	40,807	231,786	218,749
72210	Regular Instruction Program	748,783	473,088	855,608	335,217
72220	Special Education Program	353,285	298,823	542,700	330,028
72230	Vocational Education Program	7,297	5,000	5,000	5,000
72710	Transportation	177,988	227,072	227,072	166,961
76100	Regular Capital Outlay	725,062	-	-	-
	Other Uses				
99100	Transfers Out	-	-	610,000	-
	Total Federal Projects Expenditures Summary	4,536,947	3,326,293	5,117,469	3,347,411

Fund Summary by Category/Department
Fiscal Year 2026/27

		2023-2024	2024-2025	2024-2025	2025-2026
		Actual	Amended	Estimated	Budgeted
143	Centralized Cafeteria Fund Revenues	Actual	Original	Amended	Budgeted
43000	Charges for Current Services	\$ 285,890	\$ 307,107	\$ 307,107	\$ 296,000
44000	Other Local Revenue	108,242	43,784	43,784	43,784
46000	State of Tennessee	26,812	-	-	-
47000	Federal Government	3,049,163	3,739,371	3,739,371	4,303,493
48000	Other Sources	-	-	-	-
	Total Centralized Cafeteria Revenue Summary	\$ 3,470,107	\$ 4,090,263	\$ 4,090,263	\$ 4,643,277
143	Centralized Cafeteria Fund Expenditures	Actual	Original	Amended	Budgeted
73100	Food Service	\$ 3,936,710	\$ 4,799,758	\$ 4,799,758	\$ 5,050,202
	Total Centralized Cafeteria Dept Exp Summary	\$ 3,936,710	\$ 4,799,758	\$ 4,799,758	\$ 5,050,202
151	General Debt Service Fund Revenues				
40000	Local Taxes	\$ 4,329,404	\$ 4,423,157	\$ 4,423,157	\$ 4,519,958
41000	Licenses & Permits	3,792	8,000	3,900	8,000
44000	Other Local Revenues	2,013,286	1,900,000	1,900,000	1,900,000
48000	Other Governments & Citizens	186,108	186,108	186,108	185,520
49000	Other Sources	125,000	135,000	135,000	200,000
	Total Gen Debt Service Rev Category Summary	\$ 6,657,590	\$ 6,652,265	\$ 6,648,165	\$ 6,813,478
151	General Government Debt Service				
82100	Principal on Debt	\$ 3,016,084	\$ 3,194,876	\$ 3,194,876	\$ 3,340,752
82200	Interest on Debt	2,119,828	1,993,868	1,993,868	1,850,092
82300	Other Debt Charges	81,157	95,200	95,200	105,200
99000	Other Uses	-	-	-	-
	Total General Debt Service Fund Exp Summary	\$ 5,217,069	\$ 5,283,944	\$ 5,283,944	\$ 5,296,044

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Franklin County, TN						FY 2026-2027 Budget
County General Fund # 101						
Fund #101						
Account No.	Account Description	2024-2025 Actual	2025-2026 Amended	2026-2026 Estimated	2026-2027 Proposed	FURTHER EXPLANATION
Estimated Revenues and Other Sources						
40000	LOCAL TAXES					
40100	County Property Taxes					
40110	Current Property Tax	\$ 15,775,109	\$ 16,563,609	\$ 16,565,000	\$ 16,861,648	Represents \$0.9781
40120	Trustee's Collections - Prior Year	318,967	381,000	381,000	380,000	(+\$0.0100)
40125	Trustee's Collections - Bankruptcy	402	400	-	50	
40130	Circuit/Clerk & Master Collections - Prior Year	350,920	175,500	173,510	300,000	
40140	Interest and Penalty	61,004	75,200	75,200	75,000	
40161	Payments in Lieu of Taxes - TVA	4,909	5,000	5,000	5,000	
40162	Payments in Lieu of Taxes - Local Utilities	51,043	53,125	53,125	53,125	
40163	Payments in Lieu of Taxes - Other	22,590	17,525	19,500	20,000	
40200	COUNTY LOCAL OPTION TAXES					
40250	Litigation Tax - General	118,676	40,650	140,650	140,000	
40270	Business Tax	603,141	584,210	584,500	620,000	
40275	Mixed Drink Tax - Local	69,749	82,740	82,740	80,000	
40300	STATUTORY LOCAL TAXES					
40320	Bank Excise Tax	109,029	94,762	94,762	98,000	
40330	Wholesale Beer Tax	154,713	137,620	137,620	155,000	
40390	Other Statutory Local Taxes	497	500	500	500	
	TOTAL LOCAL TAXES	\$ 17,640,749	\$ 18,211,841	\$ 18,313,107	\$ 18,788,323	
41000	LICENSES AND PERMITS					
41100	Licenses					
41140	Cable TV Franchise	\$ 63,695	\$ 66,900	\$ 66,900	\$ 67,000	
41500	Permits					
41510	Beer Permits	5,029	6,168	6,155	6,000	
41520	Building Permits	371,976	368,380	370,000	375,000	
41590	Other Permits	32,704	2,000	-	1,000	
	TOTAL LICENSES AND PERMITS	\$ 473,404	\$ 443,448	\$ 443,055	\$ 449,000	
42000	FINES, FORFEITURES AND PENALTIES					
42100	Circuit Court					
42110	Fines	\$ 14,687	\$ 5,050	\$ 5,050	\$ 5,050	
42120	Officers Costs	18,081	12,800	12,800	16,000	
42141	Drug Court Fees	1,307	2,000	810	1,000	
42150	Jail Fees	4,603	3,500	4,060	3,500	
42180	DUI Treatment Fines	805	1,000	930	1,000	
42190	Data Entry Fee - Circuit Court	2,282	2,500	2,670	2,500	
42191	Courtroom Security Fee	107	100	125	125	
42192	Victims Assistance Assessments	1,586	2,000	2,510	2,500	
42300	General Sessions Court					
42310	Fines	42,128	43,600	43,600	44,000	
42311	Fines for Littering	-	50	140	150	
42320	Officers Costs	68,177	72,800	72,800	73,000	
42330	Game and Fish Fines	2,346	2,000	2,400	2,500	
42341	Drug Court Fees	6,353	6,400	7,320	7,320	
42350	Jail Fees	15,661	15,300	17,200	17,000	
42380	DUI Treatment Fines	7,574	6,400	7,710	7,000	
42390	Data Entry Fee - General Sessions Court	9,970	13,830	13,830	13,500	
42391	Courtroom Security Fee	1,168	1,150	1,220	1,200	
42392	Victims Assistance Assessments	23,938	23,950	22,200	24,000	
42400	Juvenile Court					
42410	Fines	242	200	720	700	
42420	Officers Costs	2,397	2,500	2,200	2,500	
42490	Data Entry Fee - Juvenile Court	1,440	1,500	1,300	1,500	
42491	Courtroom Security Fee - Juvenile Court	88	70	70	70	
42500	Chancery Court					
42520	Officers Costs	475	370	650	500	
42530	Data Entry Fee - Chancery Court	5,402	6,300	3,900	6,300	
42600	Other Courts - In County					
42990	Other Fines, Forfeitures & Penalties	-	-	-	-	
	TOTAL FINES, FORFEITURES & PENALTIES	\$ 230,817	\$ 225,370	\$ 226,215	\$ 232,915	
43000	CHARGES FOR CURRENT SERVICES					
43100	General Service Charges					
43190	Other General Service Charges	\$ 112,068	\$ 142,719	\$ 142,720	\$ 100,000	State Contract Litter St. Routes
43300	Fees					
43350	Copy Fees	\$ -	\$ 50	\$ -	\$ 50	
43366	Greenbelt Application Late	500	500	150	500	
43370	Telephone Commissions	44,364	48,000	41,700	45,000	Inmate Phones
43383	Additional Fees - Titling and Registration	45,424	46,000	46,000	46,000	
43392	Data Processing Fees - Register	16,948	15,000	17,850	17,000	
43393	Probation Fees	192,574	172,300	172,300	188,000	
43394	Data Processing Fees - Sheriff	3,394	3,250	3,575	3,500	
43395	Sex Offender Registration Fee - Sheriff	8,120	8,550	7,150	8,500	
43396	Data Processing Fees - County Clerk	4,773	5,000	4,375	5,000	
43399	Vehicle Insurance Coverage & Reinstatement Fees	9,055	8,650	8,650	8,800	
	TOTAL CHARGES FOR CURRENT SERVICES	\$ 437,221	\$ 460,019	\$ 444,470	\$ 422,350	

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Franklin County, TN						FY 2026-2027 Budget
County General Fund # 101						
Fund #101						
Account	Account Description	2024-2025	2025-2026	2025-2026	2026-2027	FURTHER EXPLANATION
No.		Actual	Amended	Estimated	Proposed	
44000	OTHER LOCAL REVENUES					
44100	Recurring Items					
44110	Investment Income	\$ 117,318	\$ 125,000	\$ 125,000	\$ 125,000	
44120	Lease/Rentals	43,500	44,000	45,450	44,000	SCHRA, TN Rehab, TN Environ
44131	Commissary Sales	18,122	13,100	13,100	20,000	Sheriff Commissary
44140	Sale of Maps	-	50	-	50	
44145	Sale of Recycled Materials	-	100	-	100	
44170	Miscellaneous Refunds	6,148	10,000	10,000	7,500	St Inmate
44500	Nonrecurring Items					
44530	Sale of Equipment	2,050	-	305	-	
44540	Sale of Property	73,091	-	-	-	
44570	Contributions and Gifts	17,298	4,300	3,800	3,000	
44990	Other Local Revenues	4,846	7,000	650	7,000	Unclaimed Property, Misc & Ins Dividend
44990	Other Local Revenues - Beach	840	-	375	-	Dry Creek Beach Receipts
44990	Other Local Revenues - Farmers Mkt	-	-	2,500	-	Farmers Mkt Pavilion Rental
44990	Other Local Revenues - Beer Board Fines	5,000	-	-	-	Beer Board Fines
44990	Other Local Revenues - SMTAP	12,061	13,000	13,500	13,000	Pavilion Receipts
44990	Other Local Revenues - Project Preservation	21	-	-	-	Project Preservation Receipts
	TOTAL OTHER LOCAL REVENUES	\$ 300,295	\$ 216,550	\$ 214,680	\$ 219,650	
45000	FEES RECEIVED FROM COUNTY OFFICIALS					
45500	Fees in Lieu of Salary					
45510	County Clerk	\$ 486,765	\$ 492,000	\$ 492,500	\$ 490,000	
45520	Circuit Court Clerk	166,260	160,000	160,000	160,000	
45540	General Sessions Court Clerk	264,506	298,000	298,500	295,000	
45550	Clerk and Master	183,792	144,100	144,500	199,250	
45560	Juvenile Court Clerk	27,672	27,000	27,000	27,000	
45580	Register	280,237	303,100	303,000	300,000	
45590	Sheriff	28,886	27,000	28,200	29,000	
45610	Trustee	1,000,487	1,020,160	1,020,150	1,000,000	
	TOTAL FEES REC'D FROM COUNTY OFFICIALS	\$ 2,438,605	\$ 2,471,360	\$ 2,473,850	\$ 2,500,250	
46000	STATE OF TENNESSEE					
46100	General Government Grants					
46110	Juvenile Services Program	\$ 9,000	\$ 9,000	\$ 9,000	\$ 9,000	
46210	Law Enforcement Training Program	95,400	64,300	64,300	30,400	
46240	School Resource Officers Grants	835,400	825,000	825,000	825,000	SRO Grant
46290	Other Public Safety Grants	701,177	-	-	-	
46310	Health Department Programs	84,986	259,797	259,797	259,797	DGA Contract (100%)
46400	Public Works Grants					
46430	Litter Program	-	34,600	41,615	35,000	about 20%
46800	Other State Revenues					
46835	Vehicle Certificate of Title Fees	9,033	9,400	9,400	9,400	Co Clerk fee reserved for equipment/supplies
46840	Alcoholic Beverage Tax	115,182	120,000	115,300	120,000	
46845	Opioid Settlement Funds	152,468	107,475	107,475	105,000	
46851	State Revenue Sharing - TVA	1,389,576	1,554,050	1,554,050	1,550,000	TVA
46852	State Revenue Sharing - Telecommunications	64,961	67,000	62,000	67,000	
46855	State Shared Sports Gaming	52,699	50,500	55,020	55,000	
46915	Contracted Prisoner Boarding	498,668	848,600	848,600	850,000	
46960	Registrar's Salary Supplement	15,164	15,164	15,164	15,164	
46980	Other State Grants - Archives	300	-	-	-	Project Preservation - St Library/Archives Grant
46980	Other State Grants - AEMIF	10,724	1,654	1,654	-	
46980	Other State Grants - AOCG	49,998	-	-	-	Admin Court Security Grant 100%
46980	Other State Grants - Brownfield	81,615	485,152	19,989	485,163	Brownfield Grants
46980	Other State Grants - COTEG	-	14,376	9,000	-	
46980	Other State Grants - ECSDS (a)	-	22,650	4,705	88,837	
46980	Other State Grants - ECSDS (b)	70,891	1,155,075	-	1,155,075	
46980	Other State Grants - Life Line 135, Opioid 148, Est Coal 130	-	-	-	166,300	Prev Coalition Grants (130, 135 & 148)
46980	Other State Grants - TN250	-	35,000	35,000	-	
46990	Other State Revenues - InvestPrep Grant	-	34,698	34,698	-	Invest Prep Grant (70/30) ID Board
46990	Other State Revenues	35,415	1,000	1,485	1,000	
	TOTAL STATE OF TENNESSEE	\$ 4,272,657	\$ 5,714,491	\$ 4,073,252	\$ 5,827,136	
47000	FEDERAL GOVERNMENT					
47100	Federal Through State					
47170	Appalachian Regional Commission	\$ 46,266	\$ -	\$ -	\$ -	
47180	Community Development Grant	345,280	53,120	48,465	-	Fire Truck Huntland
47220	Civil Defense Reimbursement	39,093	38,850	37,138	37,138	
47235	Homeland Security Grants	41,931	-	-	-	Homeland Security Grant 100%
47401	American Rescue Plan Act Grant #1 - BBAND 58831	-	100,000	-	100,000	
47403	American Rescue Plan Act Grant #3 - TDEC 58833	-	3,737,963	329,292	3,408,672	TDEC Grant
47404	American Rescue Plan Act Grant #4 - BBAND 91190	252,792	186,090	-	186,090	Broadband Connectivity
47407	American Rescue Plan Act Grant B - Health	184,863	-	-	-	Health ARPA Grant
47590	Other Federal through State - AIRPT	65,523	265,272	265,282	-	
47590	Other Federal through State - CYBER	-	131,284	69,000	62,284	
47590	Other Federal through State - DRIVE	4,966	50,000	-	50,000	
47590	Other Federal through State - DRIVE YR2	-	12,976	12,976	13,000	
47590	Other Federal through State - SBC	-	100,000	100,000	100,000	
47590	Other Federal through State - USDA	304,821	50,000	4,705	45,295	Rural ECDS Federal

Franklin County, TN						FY 2026-2027 Budget
County General Fund # 101						
Fund #101						
Account No.	Account Description	2024-2025 Actual	2025-2026 Amended	2025-2026 Estimated	2026-2027 Proposed	FURTHER EXPLANATION
47600	Direct Federal					
47680	Forest Service	-	1,515	1,515	1,515	
47990	Other Direct Federal Revenue	4,085	7,000	7,000	7,000	Inmate Social Sec & Meth OT
	TOTAL FEDERAL GOVERNMENT	\$ 1,289,620	\$ 4,734,071	\$ 875,373	\$ 4,010,994	
48000	OTHER GOVERNMENTS & CITIZENS					
48100	Other Governments					
48130	Contributions	\$ 461,821	\$ 244,032	\$ 244,032	\$ 194,481	E-911, Cities PPA& Animal Control, VTAID
48600	Citizens & Groups					
48610	Donations	\$ 45,460	\$ 504,100	\$ 505,900	\$ -	VTAID, Proj Presv, Anim Ctrl
48980	Other	55,248	203,108	190,133	50,000	BOE for SRO, Cell Phones/Software
48991	Opioid Settlement Funds - Past Remediation	93,264	86,000	65,530	65,000	
	TOTAL OTHER GOVERNMENTS & CITIZENS	\$ 655,793	\$ 1,037,240	\$ 1,005,595	\$ 309,481	
	TOTAL ESTIMATED REVENUES	\$ 27,739,161	\$ 33,504,391	\$ 28,069,597	\$ 32,760,099	
49000	OTHER SOURCES					
49600	Proceeds From Sale of Capital Assets	\$ -	\$ 51,459	\$ 52,471	\$ -	
49800	Transfers In	10,606	14,206	14,206	14,206	Library \$3K, Hwy \$3,803 & Solid Waste \$3,803
	TOTAL OTHER SOURCES	\$ 10,606	\$ 65,665	\$ 66,677	\$ 14,206	
	TOTAL EST. REVENUES & OTHER SOURCES	\$ 27,749,767	\$ 33,570,056	\$ 28,136,274	\$ 32,774,305	
Estimated Expenditures						
51100	COUNTY COMMISSION					COLA 3.5%
191	Board & Committee Fees	\$ 67,759	\$ 73,000	\$ 70,000	\$ 100,000	Adopted new Rate for County Commissioners \$500
	Total Salary Expense	\$ 67,759	\$ 73,000	\$ 70,000	\$ 100,000	
201	Social Security	3,962	4,100	4,100	4,100	
204	Pensions	366	445	445	445	
207	Medical Insurance	201	300	300	300	
210	Unemployment Compensation	1	21	21	21	
212	Employer Medicare Liability	980	1,059	1,059	1,450	
	Total Benefit Expense	\$ 5,510	\$ 5,925	\$ 5,925	\$ 6,316	
305	Audit Services	18,821	20,500	20,500	20,500	Based on Census Data
320	Dues & Memberships	13,711	16,642	16,642	16,650	SCTDD, TCCA, TCSA & SCHRA
330	Operating Lease Payments	3,308	4,100	4,100	4,100	KMBS Copier Lease
331	Legal Services	1,726	12,858	5,000	15,000	
332	Legal Notices, Recording, & Court Cost	5,018	11,184	10,300	11,000	Some Reimbursed through Grants
355	Travel	1,970	5,000	4,000	5,000	Per diems, Mileage & Lodging, Etc **New Co Comm Requirements**
399	Other Contracted Services	4,500	5,000	2,500	5,000	Meeting Manager & Misc
	Total Contract Expense	\$ 49,054	\$ 75,284	\$ 63,042	\$ 77,250	
435	Office Supplies	7,630	13,000	12,000	13,000	Includes copy/printer paper for all
	Total Supply Expense	\$ 7,630	\$ 13,000	\$ 12,000	\$ 13,000	
509	Refunds	91,416	71,500	71,500	5,000	Bldg. permits, tax refunds, etc.
524	In Service/Staff Development	1,200	2,000	1,000	2,000	Registrations & Contract Staff Development
540	Tax Relief Program	75,853	85,000	80,000	85,000	Elderly low-income/Disabled Veterans
599	Other Charges	25,236	15,000	15,000	15,000	E-911 Sign Maint & Misc
599	Other Charges - DPTSP	92,505	-	-	-	
599	Other Charges - Fair	1,181	10,000	3,757	-	Franklin County Fair - Balance Carries
	Total Other Expense	\$ 287,390	\$ 183,500	\$ 171,257	\$ 107,000	
	TOTAL COUNTY COMMISSION	\$ 417,343	\$ 350,709	\$ 322,224	\$ 303,566	
51220	BEER BOARD					
332	Legal Notices	\$ 1,508	\$ 2,000	\$ 2,000	\$ 2,000	Advertising
355	Travel	-	25	25	25	Per diems, Mileage & Lodging, Etc
	Total Contract Expense	\$ 1,508	\$ 2,025	\$ 2,025	\$ 2,025	
599	Other Charges	108	350	350	350	Background Checks
	Total Other Expense	\$ 108	\$ 350	\$ 350	\$ 350	
	TOTAL BEER BOARD	\$ 1,616	\$ 2,375	\$ 2,375	\$ 2,375	
51300	COUNTY MAYOR					
101	County Official	\$ 113,940	\$ 117,357	\$ 117,357	\$ 120,443	Elected - State Mandated 3%
103	Assistant(s)	51,580	53,370	53,370	55,237	1 position FT
186	Longevity	360	420	420	480	1 employee
	Total Salary Expense	\$ 165,880	\$ 171,147	\$ 171,147	\$ 176,160	
201	Social Security	10,177	10,646	10,646	10,857	
204	Pensions	12,472	15,401	15,401	17,387	TCRS From 9.64%
206	Life Insurance	94	134	134	134	
207	Medical Insurance	17,852	22,648	18,800	25,071	8.97% Increase Jan 1
210	Unemployment Compensation	20	42	20	42	2 FT
212	Employer Medicare Liability	2,380	2,491	2,491	2,564	
299	Other Fringe Benefits	200	500	200	500	
	Total Benefit Expense	\$ 43,195	\$ 51,861	\$ 47,691	\$ 56,655	

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

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

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

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

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

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

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

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

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

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Franklin County, TN						FY 2026-2027 Budget
County General Fund # 101						
Fund #101						
Account No.	Account Description	2024-2025 Actual	2025-2026 Amended	2025-2026 Estimated	2026-2027 Proposed	FURTHER EXPLANATION
54210 JAIL						
103	Assistants	\$ 74,936	\$ 77,559	\$ 77,559	\$ 80,274	1 position
106	Deputy Assistant	61,338	62,090	62,100	64,263	1 position
140	Salary Supplement - Educational	4,000	6,000	3,000	6,000	Civil Service Contract & Educational
160	Guards	1,263,899	1,330,030	1,290,000	1,353,453	31 positions (4 Corp, 6 Serg) (- 1 to Maint JC)
165	Cafeteria Personnel	71,659	81,041	63,000	83,877	2 positions
167	Maintenance Personnel	48,803	50,693	50,693	52,467	1 position
169	Part Time Personnel	58,947	62,707	62,707	63,207	
186	Longevity	5,040	5,640	5,640	6,840	12 employees
187	Overtime	80,604	80,000	63,000	80,000	
189	Other Salaries & Wages	49,921	62,065	62,000	63,265	Hrs Paid During Holiday/Admin above RegularHrs
	Total Salary Expense	\$ 1,719,147	\$ 1,817,824	\$ 1,739,699	\$ 1,853,646	
201	Social Security	103,865	114,061	105,000	115,521	
204	Pensions	98,932	159,980	136,000	177,169	TCRS 9.84%
206	Life Insurance	1,540	1,685	1,685	1,638	
207	Medical Insurance	259,912	324,870	293,000	349,350	8.97% Increase Jan 1
210	Unemployment Compensation	1,102	1,279	1,279	1,258	
212	Employer Medicare Liability	24,291	26,676	26,676	27,017	
299	Other Fringe Benefits	5,200	9,600	6,600	9,600	
	Total Benefit Expense	\$ 494,842	\$ 638,151	\$ 570,240	\$ 681,554	
334	Maintenance Agreements	31,050	51,271	51,250	50,000	Comcast, Nixon, Dataworks, Beacon, Stanley, Avenus, Tri-State Sprinkler & Fire Ext Sales
335	Maintenance & Repair -- Buildings	27,860	44,100	42,760	25,000	Various vendors as needed
336	Maintenance & Repair -- Equipment	17,411	38,000	37,000	30,000	Various vendors as needed
340	Medical and Dental Services	2,600	5,000	3,000	5,000	Psych test, Pre-employment & Post Accident Inmate Medical Services
347	Pest Control	3,080	3,800	3,360	3,800	Bid Item
354	Transportation Other Than Students	43,817	40,000	40,000	40,000	Prisoner Transports
355	Travel	2,090	4,500	2,800	4,500	Per diems, Mileage & Lodging, Etc
359	Disposal Fees	8,182	13,500	13,500	14,000	
399	Other Contracted Services - Grant Trans Med	-	-	-	-	Carryover from Grant
	Total Contract Expense	\$ 136,090	\$ 200,171	\$ 193,670	\$ 172,300	
410	Custodial Supplies	107,228	110,000	110,000	115,000	Inmate population increase
422	Food Supplies	536,046	525,000	525,000	525,000	Inmate Increase & Cost
431	Law Enforcement Supplies	1,071	5,150	4,400	1,500	Jail Officer Supplies
441	Prisoner Clothing	8,962	13,379	13,380	18,000	Inmate population increase
451	Uniforms	6,704	4,350	4,000	8,000	Weekly & New Issues for Officers
499	Other Supplies/Materials	7,654	4,000	4,000	4,000	
	Total Supply Expense	\$ 667,665	\$ 661,879	\$ 680,780	\$ 671,500	
507	Medical Claims	559,403	500,000	500,000	500,000	Inmate Expense
524	In Service/Staff Development	950	2,000	1,250	2,000	Registrations & Contracted Staff Development
599	Other Charges	8,501	8,500	5,600	8,500	non-recurring items
	Total Other Expense	\$ 568,854	\$ 510,500	\$ 506,850	\$ 510,500	
790	Other Equipment	2,168	7,500	7,500	14,500	All Equipment Needs (Upgrade lights to LCD)
	Total Capital Expense	\$ 2,168	\$ 7,500	\$ 7,500	\$ 14,500	
	TOTAL JAIL	\$ 3,588,766	\$ 3,836,025	\$ 3,678,739	\$ 3,904,000	
54230 COMMUNITY REENTRY PROGRAM						
105	Supervisor/Director	\$ 26,063	\$ 78,318	\$ 75,671	\$ 81,059	1 FT Position
124	Psychological Personnel	-	75,503	75,503	78,145	1 FT Position
135	Assessment Personnel	-	121,919	115,520	119,128	2 FT Positions
169	Part-time Personnel	-	91,853	91,850	59,564	2 PT Position
189	Other Salaries and Wages	\$ 247,596	\$ -	\$ -	\$ -	
	Total Salary Expense	\$ 273,659	\$ 367,592	\$ 358,544	\$ 337,895	
201	Social Security	14,628	23,169	20,050	21,036	
204	Pensions	16,333	24,889	23,955	33,393	TCRS 9.84%
206	Life Insurance	172	234	190	234	
207	Medical Insurance	19,504	13,250	13,250	10,275	8.97% Increase Jan 1
210	Unemployment Compensation	168	328	205	106	
212	Employer Medicare Liability	3,930	5,419	5,180	4,920	
299	Other Fringe Benefits	800	1,100	1,100	1,100	4 FT, 3 PT Employees
	Total Benefit Expense	\$ 55,535	\$ 68,388	\$ 63,930	\$ 71,064	
307	Communication	1,666	1,520	1,520	1,550	
330	Operating Lease Payments	2,705	3,650	3,650	3,800	KMBS Copier Lease
334	Maintenance Agreements	-	300	100	300	Owned Copier Maint Charges
348	Postage	-	100	100	100	
355	Travel	1,041	3,000	2,400	3,500	Per diems, Mileage & Lodging, Etc
399	Other Contracted Services	4,353	5,000	4,775	5,010	Bonterra Eval Software
	Total Contract Expense	\$ 9,765	\$ 13,570	\$ 12,545	\$ 14,260	
435	Office Supplies	-	1,000	1,000	1,000	
499	Other Supplies & Materials	497	5,000	4,400	5,000	Copier and Misc Office
	Total Supply Expense	\$ 497	\$ 6,000	\$ 5,400	\$ 6,000	
524	In Service/Staff Development	965	1,500	1,500	1,500	Registrations & Contract Staff Development
599	Other Charges - CMRTY	25	2,786	390	-	MTRR Proceeds
599	Other Charges	593	500	320	50	Liability Ins & Workman's Comp Ins
	Total Other Expense	\$ 1,583	\$ 4,786	\$ 2,210	\$ 1,550	
	TOTAL COMMUNITY REENTRY PROGRAM	\$ 341,039	\$ 460,336	\$ 442,629	\$ 430,769	

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

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

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

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

Franklin County, TN						FY 2026-2027 Budget
County General Fund # 101						
Fund #101						
Account	Account Description	2024-2025	2025-2026	2025-2026	2026-2027	FURTHER EXPLANATION
No.		Actual	Amended	Estimated	Proposed	
65739	OTHER WASTE COLLECTION					Part Offset by State Contract Pickup on St Routes
149	Guard/Laborer	\$ 39,403	\$ 42,461	\$ 41,000	\$ 43,947	1 FT Position
186	Longevity	-	300	300	360	1 employee
189	Other Salaries & Wajjes	-	200	200	200	Holiday/Admin Pay
	Total Salary Expense	\$ 39,403	\$ 42,961	\$ 41,500	\$ 44,507	
201	Social Security	2,051	2,486	2,240	2,772	
204	Pensions	2,991	3,876	3,720	4,403	TCRS 9.84%
206	Life Insurance	47	47	47	47	
207	Medical Insurance	9,003	9,472	9,471	10,275	8.97% Increase Jan 1
210	Unemployment Compensation	21	22	22	22	
212	Employer Medicare Liability	480	626	525	648	
299	Other Fringe Benefits	200	200	200	200	1 employee
	Total Benefit Expense	\$ 14,793	\$ 16,728	\$ 16,225	\$ 18,367	
359	Disposal Fees	837	400	400	400	
	Total Contract Expense	\$ 837	\$ 400	\$ 400	\$ 400	
499	Other Supplies & Materials	-	300	300	300	
	Total Supply Expense	\$ -	\$ 300	\$ 300	\$ 300	
	TOTAL OTHER WASTE COLLECTION	\$ 55,033	\$ 60,389	\$ 58,425	\$ 63,574	
55900	OTHER PUBLIC HEALTH & WELFARE					
399	Other Contracted Services	\$ 36,596	\$ 71,444	\$ 71,444	\$ 71,444	SCTDD Dead Animal Contract
399	Other Contracted Services - Brownfield	-	461,056	283,832	184,723	Brownfield Grants
	Total Contract Expense	\$ 36,596	\$ 532,500	\$ 355,276	\$ 256,167	
499	Other Supplies & Materials - HEALT	4,582	2,508	2,508	-	Healthy Horizons
	Total Supply Expense	\$ 4,582	\$ 2,508	\$ 2,508	\$ -	
599	Other Charges - HEALT	-	3,900	3,900	-	Healthy Horizons
	Total Other Expense	\$ -	\$ 3,900	\$ 3,900	\$ -	
	TOTAL OTHER PUBLIC HEALTH & WELFARE	\$ 41,178	\$ 538,908	\$ 361,684	\$ 256,167	
56300	SENIOR CITIZENS ASSISTANCE - Franklin County					
335	Maintenance & Repair -- FCSC	\$ -	\$ 1,500	\$ 1,500	\$ 1,500	
399	Contracted Services - FCSC	23,050	23,050	23,050	23,050	
	Total Contract Expense	\$ 23,050	\$ 24,550	\$ 24,550	\$ 24,550	
410	Custodial Supplies - FCSC	2,709	3,500	3,500	3,500	
	Total Supply Expense	\$ 2,709	\$ 3,500	\$ 3,500	\$ 3,500	
	TOTAL SENIOR CITIZENS ASSISTANCE - Franklin Co	\$ 25,759	\$ 28,050	\$ 28,050	\$ 28,050	
56300	SENIOR CITIZENS ASSISTANCE - Sewanee Ctr					
399	Contracted Services - SEWAN	\$ 12,000	12,800	12,800	12,800	
	Total Contract Expense	\$ 12,000	\$ 12,800	\$ 12,800	\$ 12,800	
410	Custodial Supplies - SEWAN	\$ 521	1,200	1,200	1,200	
	Total Supply Expense	\$ 521	\$ 1,200	\$ 1,200	\$ 1,200	
	TOTAL SENIOR CITIZENS ASSISTANCE Sewanee Ctr	\$ 12,521	\$ 14,000	\$ 14,000	\$ 14,000	
56700	PARKS AND FAIR BOARDS					
105	Supervisor/Director	\$ 6,912	\$ 7,153	\$ 7,153	\$ 7,663	1 Salary Supplement position
189	Other Salaries & Wages	20,062	20,031	20,031	20,732	2 Seasonal positions & 3 Supplement
	Total Salary Expense	\$ 26,974	\$ 27,185	\$ 27,185	\$ 28,395	
201	Social Security	1,648	1,685	1,685	1,761	
204	Pensions	762	947	947	1,100	TCRS 9.84%
210	Unemployment Compensation	35	52	52	52	
212	Employer Medicare Liability	385	394	394	412	
	Total Benefit Expense	\$ 2,830	\$ 3,078	\$ 3,078	\$ 3,324	
307	Communication	419	890	890	890	
334	Maintenance Agreements	359	375	375	-	
335	Maintenance & Repair -- Buildings	55	100,000	-	10,375	Maint for SMTAP & **Roof Bid
	Total Contract Expense	\$ 833	\$ 101,265	\$ 1,265	\$ 11,265	
499	Other Supplies/Materials	9,073	12,750	12,750	15,000	Sand & Toiletries
	Total Supply Expense	\$ 9,073	\$ 12,750	\$ 12,750	\$ 15,000	
599	Other Charges	185	400	400	1,000	
	Total Other Expense	\$ 185	\$ 400	\$ 400	\$ 1,000	
799	Other Capital Outlay	-	-	-	300,000	SMTAP Roof Bid
	Total Capital Expense	\$ -	\$ -	\$ -	\$ 300,000	
	TOTAL PARKS & FAIR BOARDS	\$ 39,895	\$ 144,678	\$ 44,678	\$ 358,985	
56900	Other Social, Cultural & Recreational					
399	Other Contracted Services - TN250	\$ -	\$ 26,000	\$ 26,000	\$ -	TN250 Grants
	Total Contract Expense	\$ -	\$ 26,000	\$ 26,000	\$ -	
499	Other Supplies/Materials - TN250	-	4,000	4,000	-	
	Total Supply Expense	\$ -	\$ 4,000	\$ 4,000	\$ -	
599	Other Charges - TN250	-	5,000	5,000	-	
	Total Other Expense	\$ -	\$ 5,000	\$ 5,000	\$ -	
	TOTAL OTHER SOCIAL, CULTURAL & RECREATIONAL	\$ -	\$ 35,000	\$ 35,000	\$ -	

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Franklin County, TN						FY 2026-2027 Budget
County General Fund # 101						
Fund #101						
Account	Account Description	2024-2025	2025-2026	2025-2026	2026-2027	FURTHER EXPLANATION
No.		Actual	Amended	Estimated	Proposed	
67100	AGRICULTURE EXTENSION					
189	Other Salaries & Wages	\$ 97,717	\$ -	\$ -	\$ -	Salaries and benefits for Ag. Ext. are the required local match for Franklin County.
	Total Salary Expense	\$ 97,717	\$ -	\$ -	\$ -	
299	Other Fringe Benefits	26,531	-	-	-	
	Total Benefit Expense	\$ 26,531	\$ -	\$ -	\$ -	
307	Communication	652	1,830	1,830	630	UT AG & TSU - Increase in Contract
309	Contracts with Government Agencies	-	225,057	176,964	221,398	
320	Dues & Memberships	530	700	700	700	
330	Operating Lease Payments	5,769	6,250	6,250	6,250	
355	Travel	3,000	5,000	5,000	5,000	KMBS Copier Lease
399	Other Contracted Services	-	240	240	240	Per diems, Mileage & Lodging, Etc
	Total Contract Expense	\$ 9,951	\$ 239,077	\$ 190,984	\$ 234,218	AT&T ISP
499	Other Supplies & Materials	-	250	250	250	**4-H Program/Ag Ext Operational Expenses
	Total Supply Expense	\$ -	\$ 250	\$ 250	\$ 250	
599	Other Charges	-	250	250	250	
	Total Other Expense	\$ -	\$ 250	\$ 250	\$ 250	
790	Other Equipment	2,088	2,200	2,200	2,200	
	Total Capital Expense	\$ 2,088	\$ 2,200	\$ 2,200	\$ 2,200	
	TOTAL AGRICULTURE EXTENSION	\$ 136,287	\$ 241,777	\$ 193,684	\$ 236,918	
57500	SOIL CONSERVATION					
118	Secretary to Board	\$ 45,226	\$ 46,813	\$ 46,813	\$ 48,451	1 position
185	Educational Incentive -- Other County Employees	-	850	850	850	1 employee
186	Longevity	360	420	420	480	1 employee
189	Other Salaries & Wages	39,495	41,140	41,140	42,573	1 position & Holiday Pay
	Total Salary Expense	\$ 85,081	\$ 89,223	\$ 89,223	\$ 92,354	
201	Social Security	4,986	5,557	5,557	5,751	TCRS 9.84%
204	Pensions	6,455	8,043	8,043	9,131	
206	Life Insurance	94	94	94	94	
207	Medical Insurance	9,003	9,471	9,471	10,275	
210	Unemployment Compensation	42	43	43	43	8.97% Increase Jan 1
212	Employer Medicare Liability	1,166	1,300	1,300	1,345	
299	Other Fringe Benefits	400	400	400	400	2 employees
	Total Benefit Expense	\$ 22,146	\$ 24,907	\$ 24,907	\$ 27,038	
320	Dues & Memberships	680	570	570	570	TCDEA 70, NACD 250, TACD 350
355	Travel	4,140	6,800	6,800	6,800	Per diems, Mileage & Lodging, Etc
	Total Contract Expense	\$ 4,820	\$ 7,370	\$ 7,370	\$ 7,370	
508	Premiums on Surety Bonds	100	100	100	100	Notary bonds
524	In-Service Staff Development	1,164	3,500	3,500	3,500	Registrations & Contracted Staff Development
599	Other Charges	701	500	500	500	Farm City Day, Fair & Educ Materials
	Total Other Expense	\$ 1,965	\$ 4,100	\$ 4,100	\$ 4,100	
	TOTAL SOIL CONSERVATION	\$ 114,012	\$ 125,600	\$ 125,600	\$ 130,863	
58120	INDUSTRIAL DEVELOPMENT					
189	Other Salaries & Wages	\$ 46,754	\$ 80,422	\$ 55,000	\$ 83,237	1 Position
	Total Salary Expense	\$ 46,754	\$ 80,422	\$ 55,000	\$ 83,237	
201	Social Security	2,905	4,999	3,420	5,173	TCRS 9.84%
204	Pensions	-	7,235	-	8,213	
206	Life Insurance	-	47	-	47	
210	Unemployment Compensation	21	22	22	22	
212	Employer Medicare Liability	679	1,169	800	1,210	
299	Other Fringe Benefits	100	200	100	200	1 employee
	Total Benefit Expense	\$ 3,705	\$ 13,671	\$ 4,342	\$ 14,865	
302	Advertising	1,880	4,000	4,000	4,000	Phone Only
307	Communication	625	500	500	500	
320	Dues & Memberships	150	300	300	300	
334	Maintenance Agreements	-	2,000	2,000	4,000	
355	Travel	4,659	15,000	15,000	4,000	Web-Hosting
399	Other Contracted Services	5,236	18,000	20,780	30,000	Per diems, Mileage & Lodging, Etc
	Total Contract Expense	\$ 12,550	\$ 39,800	\$ 42,580	\$ 42,800	
435	Office Supplies	288	-	-	250	
	Total Supply Expense	\$ 288	\$ -	\$ -	\$ 250	
508	Premium on Bonds	153	165	165	165	
524	In Service/Staff Development	2,215	6,000	6,000	2,500	Registrations & Contracted Staff Development
599	Other Charges	2,216	2,500	2,500	2,500	Park Development
	Total Other Expense	\$ 4,584	\$ 8,665	\$ 8,665	\$ 5,165	
	TOTAL INDUSTRIAL DEVELOPMENT	\$ 67,881	\$ 142,559	\$ 110,587	\$ 146,317	
58190	OTHER ECONOMIC & COMMUNITY DEV - Chamber					
399	Other Contracted Services - Chamber of Commerce	\$ 40,000	\$ 40,000	\$ 40,000	\$ 40,000	Chamber of Commerce
	TOTAL OTHER ECONOMIC & COMM. DEV. - Chamber	\$ 40,000	\$ 40,000	\$ 40,000	\$ 40,000	

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

Franklin County, TN			FY 2026-2027 Budget			
County General Fund # 101						
Fund #101						
Account No.	Account Description	2024-2025 Actual	2025-2026 Amended	2025-2026 Estimated	2026-2027 Proposed	FURTHER EXPLANATION
58831	American Rescue Plan Act Grant # 1					
399	Other Contracted Services	\$ -	\$ 15,800	\$ -	\$ 15,800	Broadband Grant
	Total Contract Expense	\$ -	\$ 15,800	\$ -	\$ 15,800	
471	Software	-	4,000	-	4,000	
	Total Supply Expense	\$ -	\$ 4,000	\$ -	\$ 4,000	
504	Indirect Cost	-	6,000	-	6,000	
599	Other Charges	-	13,700	-	13,700	
	Total Other Expense	\$ -	\$ 19,700	\$ -	\$ 19,700	
790	Other Equipment	-	60,500	51,408	9,072	
	Total Capital Outlay	-	60,500	51,408	9,072	
	TOTAL AMERICAN RESCUE PLAN ACT GRANT # 1	\$ -	\$ 100,000	\$ 51,408	\$ 48,572	
58833	AMERICAN RESCUE PLAN ACT GRANT # 3 - TDEC					TDEC ARP Grant
189	Other Salaries & Wages	\$ 72,916	\$ 75,468	\$ 75,468	\$ 78,109	1 FT Position - TDEC Grant Manager
	Total Salary Expense	\$ 72,916	\$ 75,468	\$ 75,468	\$ 78,109	
201	Social Security	4,487	4,679	4,679	4,843	
204	Pensions	5,476	6,790	6,790	7,667	TCRS 9.84%
206	Life Insurance	47	47	47	47	
207	Medical Insurance	9,003	9,471	9,471	10,275	8.97% Increase Jan 1
210	Unemployment Compensation	21	22	22	22	
212	Employer Medicare Liability	1,049	1,094	1,094	1,133	
299	Other Fringe Benefits	200	200	200	200	1 Employee
	Total Benefit Expense	\$ 20,283	\$ 22,304	\$ 22,303	\$ 24,206	
399	Other Contracted Services	129,659	704,729	85,892	618,837	
	Total Contract Expense	\$ 129,659	\$ 704,729	\$ 85,892	\$ 618,837	
599	Other Charges	-	79,606	-	79,606	
	Total Other Expense	\$ -	\$ 79,606	\$ -	\$ 79,606	
799	Other Capital Outlay	18,135	3,298,355	2,333,142	965,212	
	Total Capital Outlay	\$ 18,135	\$ 3,298,355	\$ 2,333,142	\$ 965,212	
	TOTAL AMERICAN RESCUE PLAN ACT GRANT # 3	\$ 240,993	\$ 4,180,461	\$ 2,516,805	\$ 1,765,971	
58836	AMERICAN RESCUE PLAN ACT GRANT #6					
799	Other Capital Outlay - Anim	\$ 19,500	\$ 1,252,832	\$ 410,723	\$ 842,109	Animal Control Building Preliminary
	Total Capital Expense	\$ 19,500	\$ 1,252,832	\$ 410,723	\$ 842,109	
	TOTAL AMERICAN RESCUE PLAN ACT GRANT # 6	\$ 19,500	\$ 1,252,832	\$ 410,723	\$ 842,109	
58842	AMERICAN RESCUE PLAN ACT GRANT #B					
799	Other Capital Outlay	\$ 595,248	\$ 33,490	\$ 33,490	\$ -	Health ARPA Grant w/Match
	Total Capital Expense	\$ 595,248	\$ 33,490	\$ 33,490	\$ -	
	TOTAL AMERICAN RESCUE PLAN ACT GRANT # B	\$ 595,248	\$ 33,490	\$ 33,490	\$ -	
90000	CAPITAL PROJECTS					
91190	Other General Government Projects					
399	Other Contracted Services - BBAND	\$ -	\$ 26,000	\$ -	\$ 26,000	
	Total Contract Expense	\$ -	\$ 26,000	\$ -	\$ 26,000	
499	Other Supplies and Materials - BBAND	-	4,970	-	4,970	
	Total Supply Expense	\$ -	\$ 4,970	\$ -	\$ 4,970	
707	Building Improvements - BBAND	280,880	155,120	14,464	169,584	Broadband Grant
718	Motor Vehicles	70,288	190,689	66,904	193,785	14 Admin Vehicles (Replace 2 every year 6 yr cycle & keep reserve balance)
790	Other Equipment	52,845	114,685	90,826	63,859	Technology Reserve (keep a reserve balance)
799	Other Capital Outlay	45,159	165,763	22,000	100,000	Unexpected County Capital Expenses
799	Other Capital Outlay - Co Comm	8,758	-	-	65,763	Remaining Proceeds from Sale of Ashley Property
799	Other Capital Outlay - E-911	151,766	-	-	-	
799	Other Capital Outlay - ID Board	-	149,000	-	149,000	Proceeds from Sale of Property - ID Board
799	Other Capital Outlay - Anim Ctrl	-	500,000	-	500,000	Donated Funds Animal Ctrl Project
799	Other Capital Outlay - Anim Ctrl (Sports Gaming Funds)	-	174,831	32,392	142,439	Capital Funds - Sports Gaming Proceeds for Anim Ctrl Project
799	Other Capital Outlay - Gov Direct Anim Ctrl	-	277,458	-	277,458	For Anim Control Bldg
	Total Capital Outlay	\$ 609,696	\$ 1,727,547	\$ 226,586	\$ 1,661,888	
	TOTAL OTHER GENERAL GOVERNMENT PROJECTS	\$ 609,696	\$ 1,758,517	\$ 226,586	\$ 1,692,858	
91200	Highway & Street Capital Projects					
799	Other Capital Outlay - Highway Districts	\$ 148,996	\$ 140,000	\$ 140,000	\$ 140,000	County Comm Roads (New \$140K)
799	Other Capital Outlay - UTSl	-	13,000	13,000	13,000	UTSl Flap Grant and TDOT Local Roads Safety Initiative
	Total Capital Expense	\$ 148,996	\$ 153,000	\$ 153,000	\$ 153,000	
	TOTAL HIGHWAY & STREET CAPITAL PROJECTS	\$ 148,996	\$ 153,000	\$ 153,000	\$ 153,000	

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Franklin County, TN						FY 2026-2027 Budget
County General Fund # 101						
Fund #101						
Account	Account Description	2024-2025	2025-2026	2025-2026	2026-2027	FURTHER EXPLANATION
No.		Actual	Amended	Estimated	Proposed	
	Total Estimated Expenditures & Other Uses	\$ 26,225,152	\$ 36,090,113	\$ 29,347,807	\$ 33,668,036	
	Excess of Estimated Revenue & Other Sources	\$ 1,524,615	\$ (2,520,057)	\$ (1,211,533)	\$ (893,731)	
	Over (Under) Estimated Expend. & Other Uses					
	Estimated Beginning Fund Balance - July 1	\$ 18,908,218	\$ 20,676,095	\$ 20,676,095	\$ 19,464,562	
	Adjustment for PY Encumbrances/Reserve Relinquished	\$ 243,262				
	Estimated Ending Fund Balance -- June 30	20,676,095	18,156,038	19,464,562	18,570,830	
	Restricted for General Government (Reg of Deeds) 34510-51600	(12,952)	(7,454)	(7,454)	(7,454)	Reg of Deeds Additional Title Fees Est
	Restricted for Finance (Co Clerk Reg Fees) 34515 - 52500	(54,920)	(46,444)	(46,444)	(46,444)	Co Clerk Automation Fees Est
	Restricted for Public Health & Welfare 34530	(207,805)	(60,531)	(21,831)	(21,831)	Opioid Settlement Funds Est
	Restricted for Capital Projects 34585	(170,831)	(55,020)	(55,020)	(55,020)	State Shared Sports Gaming Privilege Tax Est
	Assigned for Other Operations 34686	(1,145,137)	(1,147,312)	(1,147,312)	(1,147,312)	OPEB ARC Reserve (+ \$90K Annually)
	Committed for Other Purposes 34690	(4,000,000)	(4,000,000)	(4,000,000)	(4,000,000)	Sale of Hospital Proceeds
	Assigned for General Government 34710	(172,946)	-	-	-	Vehicles & Technology Est
						Fund Balance Requirement 2.5% =\$700,000
	Estimated UNASSIGNED Ending Fund Balance As of June 30	\$ 14,911,503	\$ 12,839,276	\$ 14,186,499	\$ 13,292,768	Unassigned Fund Balance Benchmark 5% = \$1,400,000 (\$4.5 M is best)
	Total Salary Expense	\$ 12,433,479	\$ 13,211,811	\$ 12,924,536	\$ 13,960,865	41.47%
	Total Benefit Expense	3,460,307	4,193,410	4,011,430	4,832,450	14.35%
	Total Contract Expense	3,213,849	5,849,928	4,370,508	5,035,223	14.96%
	Total Supply Expense	1,744,572	2,061,624	1,852,798	2,014,078	5.98%
	Total Other Expense	2,257,821	2,243,897	2,089,576	2,140,446	6.36%
	Total Capital Expense	3,115,124	8,529,444	4,098,960	5,664,974	16.89%
	Total County General Appropriations	\$ 26,225,152	\$ 36,090,113	\$ 29,347,807	\$ 33,668,036	100.00%

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

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

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

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

Franklin County, TN Solid Waste Fund # 116 Fund #116						FY 2026-2027 Budget
Account No.	Account Description	2024-2025 Actual	2025-2026 Amended	2026-2026 Estimated	2026-2027 Proposed	FURTHER EXPLANATION
55732	CONVENIENCE CENTERS					COLA 2.8%
149	Laborers	\$ 298,503	\$ 342,000	\$ 342,000	\$ 335,000	15 Reg/17 Subs
187	Overtime Pay	220	600	600	600	
	Total Salary Expense	\$ 298,723	\$ 342,600	\$ 342,600	\$ 335,600	
201	Social Security	16,325	20,067	20,015	21,117	
210	Unemployment Compensation	523	1,000	625	1,000	
212	Employer Medicare Liability	4,370	5,001	5,000	4,939	
299	Other Fringe Benefits	2,625	5,000	2,825	5,000	
	Total Benefit Expense	\$ 23,843	\$ 31,068	\$ 28,455	\$ 32,056	
307	Communication	7,168	12,200	12,200	12,200	
330	Operating Lease Payments	2,469	2,000	1,140	2,000	CSX & Keith Springs Lease
335	Maintenance & Repair -- Buildings	3,953	9,000	8,355	9,000	Roofs on CC Buildings
336	Maintenance & Repair -- Equipment	9,513	15,000	13,000	15,000	
399	Other Contracted Services	4,724	5,500	4,800	5,500	H & R Portables
	Total Contract Expense	\$ 27,827	\$ 43,700	\$ 39,495	\$ 43,700	
452	Utilities	17,700	20,000	20,000	19,300	
499	Other Supplies & Materials	5,264	7,300	7,300	8,500	
	Total Supply Expense	\$ 22,964	\$ 27,300	\$ 27,300	\$ 27,800	
599	Other Charges	-	300	100	300	
	Total Other Expense	\$ -	\$ 300	\$ 100	\$ 300	
706	Building Construction	2,347	10,000	8,500	10,000	Install 4 roofs at 4 centers over compactors
733	Solid Waste Equipment	44,641	46,500	45,100	46,500	Replace Packer (LRP 1 per yr) Old Salem & applying for CC Grant Cardboard Boxes and Recycle Boxes
799	Other Capital Outlay	209,642	97,000	97,000	100,000	Paving a co own cntr (LRP 1 per yr) Rolling funds from prior year on a grant
	Total Capital Expense	\$ 256,630	\$ 153,500	\$ 150,600	\$ 156,500	
	TOTAL CONVENIENCE CENTERS	\$ 629,987	\$ 598,468	\$ 588,560	\$ 595,956	
55733	TRANSFER STATIONS					COLA 2.8% or TDOT Rates
105	Supervisor/Director	\$ 79,135	\$ 76,905	\$ 76,600	\$ 84,771	1 Appointed - Salary
106	Deputy(ies)	45,057	46,719	46,719	58,823	1 position
141	Foreman	59,759	61,859	61,850	63,765	1 position
145	Equipment Operators - Light	153,155	158,490	158,430	185,110	3 positions
147	Truck Driver(s)	242,342	234,340	226,275	336,963	6 positions
149	Laborer(s)	111,454	110,116	110,116	122,264	3 positions
169	Part-time Personnel	44,335	53,050	53,050	40,000	1 position
184	Educational Incentive -- Co. Official/Admin. Officer	950	-	-	950	1 employee
185	Educational Incentive -- Other County Employees	950	950	950	950	1 employees
186	Longevity	1,980	3,180	3,180	4,140	8 employees
187	Overtime	862	900	900	900	
189	Other Salaries & Wages (Worked Holidays)	163	600	400	600	
	Total Salary Expense	\$ 740,142	\$ 747,108	\$ 738,470	\$ 899,236	
201	Social Security	44,923	45,096	44,900	54,711	
204	Pensions	48,527	56,662	55,530	88,820	TCRS 9.84%
206	Life Insurance	628	703	620	703	
207	Medical Insurance	95,999	117,230	112,000	154,125	8.97% Increase Jan 1
210	Unemployment Compensation	456	337	460	337	
212	Employer Medicare Liability	10,506	10,968	10,500	12,795	
299	Other Fringe Benefits	3,100	3,200	3,000	3,200	15 Employees
	Total Benefit Expense	\$ 204,139	\$ 234,194	\$ 227,010	\$ 314,691	
307	Communication	3,986	6,300	6,275	6,300	
309	Contracts with Government Agencies	629,030	650,000	649,000	620,000	ISWA & TDEC
312	Contracts with Private Agencies	66,088	100,000	93,000	100,000	Tire Disposal - Mulching, Golder
320	Dues & Memberships	816	1,700	475	1,700	SWA
330	Operating Lease Payments	2,485	3,300	3,300	3,300	KMBS Copier Lease
334	Maintenance Agreements	528	1,850	800	1,850	Fire Extinguishers / Comcast
335	Maintenance & Repair - Buildings	16,635	32,000	32,000	32,000	Spray Foam in Roof
336	Maintenance & Repair - Equipment	25,865	38,900	28,250	42,000	
338	Maintenance & Repair - Vehicles	35,283	42,174	38,650	42,175	
347	Pest Control	960	1,550	1,140	1,550	
348	Postage	200	200	200	200	
355	Travel	5,074	5,000	4,100	6,000	SWA Conference & Other
361	Permits	-	605	605	605	State Permits
	Total Contract Expense	\$ 786,950	\$ 883,579	\$ 857,795	\$ 857,680	

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

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

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

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

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

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

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

Fund # 131		2024-2025	2025-2026	2025-2026	2026-2027	FURTHER EXPLANATION
Account No.	Account Description	Actual	Amended	Estimated	Proposed	
65000	OTHER CHARGES					
215	On Be-half OPEB Payments	\$ -	\$ 20,000	\$ 20,000	\$ 20,000	OPEB Liability Contribution
299	Other Fringe Benefits	8,991	-	-	20,000	Retiree's Insurance - Estimating 2
	Total Benefit Expense	\$ 8,991	\$ 20,000	\$ 20,000	\$ 40,000	
307	Communications	8,859	10,000	10,000	10,000	office phones, pager, mobiles, ISP charges
340	Medical and Dental Services	350	1,000	515	1,000	drug testing fees
347	Pest Control	380	500	440	500	Bid Item w/additional
359	Disposal Fees	6,634	11,200	11,200	7,200	dumpster fees
361	Permits	784	3,000	3,000	3,000	charges for mine and environment permits
	Total Contract Expense	\$ 17,007	\$ 25,700	\$ 25,155	\$ 21,700	
451	Uniforms	9,157	10,000	9,575	10,000	
452	Utilities	17,186	24,000	22,000	24,000	Hwy shop and office
	Total Supply Expense	\$ 26,343	\$ 34,000	\$ 31,575	\$ 34,000	
502	Building and Contents Insurance	33,085	7,109	6,894	7,950	
506	Liability Insurance	25,733	3,339	3,050	3,550	
508	Premiums on Surety Bond	-	50	-	50	yearly premium
510	Trustees Commission	58,618	63,000	58,600	63,000	
511	Vehicle & Equipment Insurance	14,704	64,105	64,105	73,750	
513	Workers Compensation	23,917	34,546	34,546	39,750	
515	Liability Claims	-	-	-	5,000	
516	Other Self Insured Claims	-	2,000	300	2,000	
599	Other Charges	725	4,000	1,200	4,000	misc. fees & expenses
	Total Other Expense	\$ 156,782	\$ 178,150	\$ 168,695	\$ 199,050	
	TOTAL OTHER CHARGES	\$ 209,123	\$ 257,850	\$ 245,425	\$ 294,750	
68000	CAPITAL OUTLAY					
321	Engineering Services - SS4A	\$ -	\$ 80,000	\$ 80,000	\$ 290,182	engineering SS4A 80/20 Reimburse
705	Bridge Construction	413,600	27,437	27,450	50,000	Stovall Hollow Rd bridge widening
707	Building Improvements	-	20,800	20,800	20,000	Admin office flooring and garage door repair
708	Communication Equipment	8,743	8,194	8,180	10,000	repeater rent, radio purchases and repair
713	Highway Construction	12,272	-	-	550,000	Reserved for paving Swann Ln & Limestone Rd
713	Highway Construction District 1 (carryover \$544,956)	19,919	494,486	475,124	344,000	Begin with \$200K annually then add reserves
713	Highway Construction District 2 (carryover \$259,585)	275,856	40,963	15,773	200,000	
713	Highway Construction District 3 (carryover -\$17,755)	178,211	917,831	915,497	56,000	Pay back District 1 \$144k
713	Highway Construction District 4 (carryover \$155,021)	247,565	298,891	272,080	200,000	
714	Highway Equipment	380,646	433,569	433,570	125,000	Asphalt Roller
719	Office Equipment	973	1,000	1,000	1,000	
721	Quarry Equipment	189,900	-	-	-	
726	State-Aid Projects	906,700	962,842	962,842	843,498	98/2 Resurfacing and Bridge Project
729	Transportation Equipment	-	-	-	35,000	Speed Interactive Trailers SS4A 80/20 Reimburse
790	Other Equipment	80,869	-	-	-	
791	Other Construction	3,536	-	-	5,000	
799	Other Capital Outlay	9,885	7,000	7,000	5,000	unexpected capital expenditures
	TOTAL CAPITAL OUTLAY	\$ 2,728,675	\$ 3,293,014	\$ 3,219,317	\$ 2,734,680	
82100	DEBT SERVICE PRINCIPAL					
82120	Highways and Streets					
602	Principal on Notes	\$ 30,000	\$ 35,000	\$ 35,000	\$ 35,000	Hwy Chipper Note (matures 5/1/31)
	TOTAL DEBT SERVICE PRINCIPAL	\$ 30,000	\$ 35,000	\$ 35,000	\$ 35,000	
82200	DEBT SERVICE INTEREST					
82220	Highways and Streets					
604	Interest on Notes	\$ 3,409	\$ 3,016	\$ 3,016	\$ 2,557	Hwy Chipper Note (matures 5/1/31)
	TOTAL DEBT SERVICE INTEREST	\$ 3,409	\$ 3,016	\$ 3,016	\$ 2,557	
99100	Transfers Out					
590	Transfers to Other Funds	\$ 3,803	\$ 7,403	\$ 7,403	\$ 7,403	Software Maint. \$3,803
	Total Other Uses (Transfers Out)	\$ 3,803	\$ 7,403	\$ 7,403	\$ 7,403	
	TOTAL ESTIMATED EXPENDITURES	\$ 5,107,638	\$ 6,196,498	\$ 6,799,998	\$ 6,046,181	
	Estimated Beginning Fund Balance July 1	3,788,907	3,899,627	3,899,627	3,576,514	
	Excess of Estimated Revenues Over (Under)					
	Estimated Expenditures	\$ 191,394	\$ (668,069)	\$ (323,113)	\$ (471,700)	
	Adjustment for Encumbrances	(80,674)				
	Estimated Ending Fund Balance June 30	3,899,627	3,231,558	3,576,514	3,104,814	
	Assigned Highway/PubWorks Annual Dist) - 34775	(977,317)	-	-	(605,000)	
	Assigned Highway/Public Works Districts - 34750	(779,616)	(779,679)	(779,679)	(570,315)	Gas Tax Reserve
	Committed for OPEB ARC - 34686	(266,695)	(286,695)	(286,695)	(286,695)	
	Estimated Spendable Fund Balance June 30	\$ 1,876,000	\$ 2,165,184	\$ 2,510,140	\$ 1,642,804	Fund Balance Policy 5% = \$301,554

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

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

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

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

Franklin County, TN						FY 2026-2027 BUDGET
General Purpose School Fund # 141						
Fund #141						
Account	Account Description	2024-2025	2025-2026	2025-2026	2026-2027	FURTHER EXPLANATION
No.		Actual	Original	Estimated	Proposed	
71300	Career & Technical Education Program					
116	Teachers	\$ 1,371,869	\$ 1,361,212	\$ 1,383,500	\$ 1,349,145	22 Employees
188	Bonus Payments	6,139	6,895	7,740	8,010	Pymt for Difference of Health Ins Premium for employees covered prior to 06/30/14
189	Other Salaries & Wages	45,946	62,451	6,995	-	
195	Substitute Teachers (certified)	-	-	2,500	2,500	
198	Substitute Teachers (non-certified)	-	-	11,000	11,000	
	Total Salary Expense	\$ 1,423,954	\$ 1,430,558	\$ 1,411,735	\$ 1,370,655	
201	Social Security	83,784	88,695	88,695	84,981	6.2% of Gross Salary
204	Pensions	93,949	98,257	98,257	98,807	6.35% Legacy/ 8.15% Hybrid / 9.84% Classified
206	Life Insurance	998	1,002	1,002	882	Life Insurance \$40.08 per Empl
207	Medical Insurance	204,491	223,000	223,000	230,000	Increase January (4 mos/8 mos.)
212	Employer Medicare	19,595	20,743	20,743	19,874	1.45% of Gross Salary
217	Pensions - Hybrid Stabilization	-	7,078	7,078	5,963	Hybrid Retirement @ .85%
	Total Benefit Expense	\$ 402,817	\$ 438,775	\$ 438,775	\$ 440,607	
399	Other Contracted Services	1,745	4,925	4,925	1,700	
	Total Contract Expense	\$ 1,745	\$ 4,925	\$ 4,925	\$ 1,700	
429	Instructional Supplies & Materials	46,525	20,000	20,000	20,000	
499	Other Supplies & Materials	8,226	6,000	6,000	6,000	
	Total Supply Expense	\$ 54,751	\$ 26,000	\$ 26,000	\$ 26,000	
599	Other Charges	34,676	16,498	16,498	20,015	Business Expo & Manufacturing Roundtable ISM Fuel
	Total Other Expense	\$ 34,676	\$ 16,498	\$ 16,498	\$ 20,015	
730	Vocational Instruction Equipment	79,522	20,000	20,000	18,500	
	Total Capital Expense	\$ 79,522	\$ 20,000	\$ 20,000	\$ 18,500	
	Total Vocational Education Program	\$ 1,997,465	\$ 1,936,766	\$ 1,917,933	\$ 1,877,377	
71400	Student Body Education Program					
189	Other Salaries & Wages	\$ 430,886	\$ 485,663	\$ 485,663	\$ 539,491	Elem BB Workers ; Athletic Directors; Coaches Supplements; Payments from Schools; Bus Drivers
	Total Salary Expense	\$ 430,886	\$ 485,663	\$ 485,663	\$ 539,491	
201	Social Security	26,131	30,111	30,111	33,448	6.2% of Gross Salary
204	Pensions	17,919	23,000	23,000	23,000	6.35% Legacy/ 8.15% Hybrid / 9.84% Classified
212	Employer Medicare	6,325	7,042	7,042	7,823	1.45% of Gross Salary
217	Pensions - Hybrid Stabilization	-	2,300	2,300	2,300	Hybrid Retirement @ .85%
	Total Benefit Expense	\$ 50,375	\$ 62,453	\$ 62,453	\$ 66,571	
399	Other Contracted Services	239,418	226,130	226,130	268,500	Distict Wide Services
	Total Contract Expense	\$ 239,418	\$ 226,130	\$ 226,130	\$ 268,500	
499	Other Supplies & Materials	5,999	20,500	20,500	20,000	Athletic Needs: Elem BB
	Total Supply Expense	\$ 5,999	\$ 20,500	\$ 20,500	\$ 20,000	
599	Other Charges	83,488	35,417	35,417	24,547	Field Maint; Elem BB Profit Division; Athletic Supplies
	Total Other Expense	\$ 83,488	\$ 35,417	\$ 35,417	\$ 24,547	
790	Other Equipment	42,314	21,000	21,000	10,000	Athletic Equipment needs
	Total Capital Expense	\$ 42,314	\$ 21,000	\$ 21,000	\$ 10,000	
	Total Student Body Education Program	\$ 852,480	\$ 851,163	\$ 851,163	\$ 929,109	
	Total Instruction	\$ 31,843,339	\$ 32,730,020	\$ 33,069,165	\$ 33,946,554	
72000	Support Service					
72110	Attendance					
162	Clerical Personnel	\$ 99,339	\$ 106,493	\$ 132,979	\$ 138,581	5 Attendance Assistants
188	Bonus Payments	805	934	925	1,020	Pymt for Difference of Health Ins Premium for employees covered prior to 06/30/14
189	Other Salaries & Wages	60,925	65,611	65,611	69,314	1 Student Info Specialist
	Total Salary Expense	\$ 161,069	\$ 173,038	\$ 199,515	\$ 208,915	
201	Social Security	9,706	10,728	10,728	12,953	6.2% of Gross Salary
204	Pensions	12,144	15,522	15,522	20,557	6.35% Legacy/ 8.15% Hybrid / 9.84% Classified
206	Life Insurance	177	200	200	240	Life Insurance \$40.08 per Empl
207	Medical Insurance	39,297	42,410	42,410	56,000	Increase January (4 mos/8 mos.)
212	Employer Medicare	2,270	2,509	2,509	3,029	1.45% of Gross Salary
	Total Benefit Expense	\$ 63,594	\$ 71,369	\$ 71,369	\$ 92,780	
355	Travel	514	1,500	1,500	2,500	
	Total Contract Expense	\$ 514	\$ 1,500	\$ 1,500	\$ 2,500	
471	Software	29,827	38,000	38,000	58,000	Skyward - Students
499	Other Supplies & Materials	900	200	200	200	
	Total Supply Expense	\$ 30,727	\$ 38,200	\$ 38,200	\$ 58,200	
524	In-Service Staff Development	500	500	500	5,000	

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

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

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

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

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

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

Franklin County, TN					FY 2026-2027 BUDGET
General Purpose School Fund # 141					
Fund #141					
Account No.	Account Description	2024-2025 Actual	2025-2026 Original	2025-2026 Estimated	2026-2027 Proposed FURTHER EXPLANATION
307	Communication	773	1,500	1,500	1,500 Cell phone bus drivers & director
313	Contracts with Parents	47	1,000	1,000	1,000 Travel for parents to transport their children (2)
315	Contracts with Vehicle Owners	2,369,173	2,450,000	2,450,000	2,598,235
315	Fuel Supplement	-	90,000	90,000	80,000 Fuel Supplement Threshold \$3.73
336	Maintenance & Repair Services - Equipment	-	3,000	3,000	3,000 Radio Repairs
338	Maintenance & Repair Services - Vehicle	119,836	125,000	125,000	125,000 Maint & Repairs to County owned Buses
399	Other Contracted Services	8,778	30,000	30,000	30,000 Misc employee testing/safety
	Total Contract Expense	\$ 2,498,607	\$ 2,700,500	\$ 2,700,500	\$ 2,838,735
425	Gasoline	25,755	52,000	25,000	43,000 Fuel for County Buses/Director & SPED
450	Tires & Tubes	4,922	20,000	20,000	20,000 County Buses
499	Other Supplies & Materials	880	1,000	1,000	1,000 School Bus Forms & Misc. Supplies
	Total Supply Expense	\$ 31,557	\$ 73,000	\$ 46,000	\$ 64,000
511	Vehicle Insurance (contracted bus drivers)	147,170	169,246	169,246	175,750 Insurance for contracted buses
524	In-Service Staff Development	4,219	3,000	3,000	3,000 ASMS/TAPT/State Training, Bus Drivers Training
599	Other Charges	19,639	21,000	21,000	21,000 Tags, Inspections for Extended Utilization
	Total Other Expense	\$ 171,028	\$ 193,246	\$ 193,246	\$ 199,750
701	Administration Equipment	63	250	250	250
729	Transportation Equipment	-	80,000	80,000	80,000 \$80K New Bus Request
	Total Capital Expense	\$ 63	\$ 80,250	\$ 80,250	\$ 80,250
	Total Transportation	\$ 3,116,733	\$ 3,489,682	\$ 3,402,813	\$ 3,609,978
72810 Central and Other					
189	Other Salaries & Wages	\$ 99,512	\$ 110,922	\$ 110,922	\$ 111,867 1 Certified; 2 Classified for TSW Grant
	Total Salary Expense	\$ 99,512	\$ 110,922	\$ 110,922	\$ 111,867
201	Social Security	5,938	6,877	6,877	6,936 6.2% of Gross Salary
204	Pensions	6,845	8,198	8,198	8,805 6.35% Legacy/ 8.15% Hybrid / 9.84% Classified
206	Life Insurance	100	120	120	120 Life Insurance \$40.08 per Empl
207	Medical Insurance	19,838	25,500	25,500	35,316 Increase January (4 mos/8 mos.)
212	Employer Medicare	1,389	1,608	1,608	1,622 1.45% of Gross Salary
	Total Benefit Expense	\$ 34,110	\$ 42,304	\$ 42,304	\$ 52,799
	Total Central & Other	\$ 133,622	\$ 153,226	\$ 153,226	\$ 164,666
	Total Support Services	\$ 20,983,507	\$ 22,623,249	\$ 22,219,407	\$ 23,482,236
Non Instructional Services					
73100 Food Service					
165	Cafeteria Personnel	\$ 15,757	\$ -	\$ -	\$ - FY25 Summer Camp
	Total Salary Expense	\$ 15,757	\$ -	\$ -	\$ -
201	Social Security	846	-	-	- 6.2% of Gross Salary of Gross Salary
204	Pensions	1,090	-	-	- 6.35% Legacy/ 8.15% Hybrid / 9.84% Classified
212	Employer Medicare	226	-	-	- 1.45% of Gross Salary
	Total Benefit Expense	\$ 2,162	\$ -	\$ -	\$ -
599	Other Charges	-	-	-	-
	Total Other Expense	\$ -	\$ -	\$ -	\$ -
	Total Food Services	\$ 17,919	\$ -	\$ -	\$ -
Community Services (ESP, Campora, Workforce, Coalition Prevention Grants)					
73300					
105	Supervisor/Director	\$ 18,205	\$ 18,540	\$ 18,300	\$ 23,000 1 P/T ESP Supervisor
189	Other Salaries & Wages	334,728	339,712	381,781	299,474 ESP \$150,000; Campora 3 Emp ; Campora Tutors
	Total Salary Expense	\$ 352,933	\$ 358,252	\$ 400,081	\$ 322,474
201	Social Security	20,379	22,212	23,457	19,993 6.2% of Gross Salary of Gross Salary
204	Pensions	17,677	21,517	22,708	25,579 6.35% Legacy/ 8.15% Hybrid / 9.84% Classified
206	Life Insurance	157	160	185	160 Life Insurance \$40.08 per Empl
207	Medical Insurance	29,048	34,000	38,218	41,000 Increase January (4 mos/8 mos.)
212	Employer Medicare	5,040	5,195	5,790	5,553 1.45% of Gross Salary
217	Pensions - Hybrid Stabilization	-	50	142	75 Hybrid Retirement @ .85%
	Total Benefit Expense	\$ 72,301	\$ 83,134	\$ 90,499	\$ 92,361
307	Communication	168	700	700	700 ESP; Campora
330	Operating Lease Payments	12,327	662	11,341	-
355	Travel	3,446	3,375	10,527	3,000 Campora
399	Other Contracted Services	354,001	64,412	318,403	150 ESP
	Total Contract Expense	\$ 369,942	\$ 69,149	\$ 340,971	\$ 3,850
499	Other Supplies & Materials	97,720	39,459	36,903	33,000 Campora; ESP
	Total Supply Expense	\$ 97,720	\$ 39,469	\$ 36,903	\$ 33,000

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

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

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

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

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

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

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

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

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

SAS

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

Inter-fund Transfers from Fiscal Year 2027

Annual Transfers

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

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

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

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

County General Fund 101	Jul	Aug	Sept	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Total
Cash Receipts	\$ 1,133,499	\$ 776,414	\$ 1,700,249	\$ 3,154,798	\$ 1,955,778	\$ 6,945,141	\$ 3,256,354	\$ 7,161,358	\$ 1,752,665	\$ 1,828,014	\$ 1,716,629	\$ 1,379,200	\$ 32,760,099
Loan Proceeds													
Transfers In (Operational & Debt)										14,206			14,206
Total Cash Inflows	1,133,499	776,414	1,700,249	3,154,798	1,955,778	6,945,141	3,256,354	7,161,358	1,752,665	1,842,220	1,716,629	1,379,200	32,774,305
Beg Cash Balance	20,830,000	18,428,356	16,693,135	15,763,910	16,168,029	15,612,171	20,045,677	20,312,309	24,962,031	23,485,932	22,338,430	21,186,542	20,830,000
Available Cash	21,963,499	19,204,770	18,393,384	18,918,708	18,123,807	22,557,312	23,302,031	27,473,667	26,714,696	25,328,151	24,055,059	22,565,742	53,604,305
Cash Payments	3,535,144	2,511,635	2,629,474	2,750,679	2,511,635	2,511,635	2,989,722	2,511,635	3,228,765	2,989,722	2,868,517	2,629,474	33,668,036
Debt Service													
Transfers Out (PILOT, etc.)													
Total Cash Outflows	3,535,144	2,511,635	2,629,474	2,750,679	2,511,635	2,511,635	2,989,722	2,511,635	3,228,765	2,989,722	2,868,517	2,629,474	33,668,036
End Balance	18,428,356	16,693,135	15,763,910	16,168,029	15,612,171	20,045,677	20,312,309	24,962,031	23,485,932	22,338,430	21,186,542	19,936,269	19,936,269
Cash Inflows/Outflows	\$ (2,401,644)	\$ (1,735,221)	\$ (929,224)	\$ 404,119	\$ (555,858)	\$ 4,433,505	\$ 266,632	\$ 4,649,722	\$ (1,476,099)	\$ (1,147,502)	\$ (1,151,887)	\$ (1,250,274)	\$ (893,731)
Courthouse/Jail Maintenance Fund 112	Jul	Aug	Sept	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Total
Cash Receipts	\$ 11,204	\$ 14,520	\$ 14,141	\$ 15,494	\$ 13,349	\$ 15,527	\$ 14,537	\$ 12,309	\$ 13,448	\$ 13,613	\$ 13,448	\$ 13,415	\$ 165,000
Loan Proceeds													
Transfers In (Operational & Debt)													
Total Cash Inflows	11,204	14,520	14,141	15,494	13,349	15,527	14,537	12,309	13,448	13,613	13,448	13,415	165,000
Beg Cash Balance	76,280	87,344	101,699	115,679	131,003	144,201	159,558	173,934	186,093	199,401	212,863	226,166	76,280
Available Cash	87,484	101,864	115,839	131,173	144,351	159,728	174,094	186,243	199,541	213,013	226,311	239,581	241,280
Cash Payments	140	165	160	170	150	170	160	150	140	150	145	150	1,850
Debt Service													
Transfers Out (PILOT, etc.)											200,000		200,000
Total Cash Outflows	140	165	160	170	150	170	160	150	140	150	200,145	150	201,850
End Balance	87,344	101,699	115,679	131,003	144,201	159,558	173,934	186,093	199,401	212,863	226,166	239,430	39,430
Cash Inflows/Outflows	\$ 11,064	\$ 14,355	\$ 13,981	\$ 15,324	\$ 13,199	\$ 15,357	\$ 14,377	\$ 12,159	\$ 13,308	\$ 13,463	\$ (186,698)	\$ 13,265	\$ (36,850)
Library Fund 115	Jul	Aug	Sept	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Total
Cash Receipts	\$ 6,996	\$ 5,870	\$ 38,836	\$ 42,571	\$ 33,500	\$ 178,052	\$ 53,777	\$ 170,759	\$ 36,109	\$ 10,198	\$ 7,649	\$ 8,597	\$ 592,915
Loan Proceeds													
Transfers In (Operational & Debt)													
Total Cash Inflows	6,996	5,870	38,836	42,571	33,500	178,052	53,777	170,759	36,109	10,198	7,649	8,597	592,915
Beg Cash Balance	215,900	147,670	98,238	94,352	90,434	79,679	213,477	208,632	335,137	276,542	239,486	202,880	215,900
Available Cash	222,896	153,540	137,074	136,923	123,934	257,732	267,254	379,391	371,245	286,740	247,134	211,477	808,815
Cash Payments	75,226	55,302	42,722	46,490	44,254	44,254	58,623	44,254	94,703	44,254	44,254	44,254	638,592
Debt Service													
Transfers Out (PILOT, etc.)										3,000			3,000
Total Cash Outflows	75,226	55,302	42,722	46,490	44,254	44,254	58,623	44,254	94,703	47,254	44,254	44,254	641,592
End Balance	147,670	98,238	94,352	90,434	79,679	213,477	208,632	335,137	276,542	239,486	202,880	167,223	167,223
Cash Inflows/Outflows	\$ (68,230)	\$ (49,432)	\$ (3,886)	\$ (3,918)	\$ (10,755)	\$ 133,798	\$ (4,845)	\$ 126,505	\$ (58,595)	\$ (37,056)	\$ (36,606)	\$ (35,657)	\$ (48,677)

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

Solid Waste Fund 116	Jul	Aug	Sept	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Total
Cash Receipts	\$ 79,069	\$ 104,312	\$ 206,025	\$ 264,306	\$ 200,086	\$ 1,072,444	\$ 365,277	\$ 1,025,671	\$ 197,858	\$ 78,698	\$ 57,910	\$ 60,508	\$ 3,712,164
Loan Proceeds													
Transfers In (Operational & Debt)													
Total Cash Inflows	79,069	104,312	206,025	264,306	200,086	1,072,444	365,277	1,025,671	197,858	78,698	57,910	60,508	3,712,164
Beg Cash Balance	2,960,000	2,728,830	2,501,393	2,482,850	2,527,692	1,965,485	2,825,391	2,826,110	3,627,212	3,568,057	3,375,366	3,208,707	2,960,000
Available Cash	3,039,069	2,833,141	2,707,418	2,747,156	2,727,777	3,037,929	3,190,668	3,851,781	3,825,071	3,646,755	3,433,275	3,269,215	6,672,164
Cash Payments	310,239	331,748	224,568	219,464	762,292	212,538	364,559	224,568	257,014	267,586	224,568	246,442	3,645,587
Debt Service													
Transfers Out (PILOT, etc.)										3,803			3,803
Total Cash Outflows	310,239	331,748	224,568	219,464	762,292	212,538	364,559	224,568	257,014	271,389	224,568	246,442	3,649,390
End Balance	2,728,830	2,501,393	2,482,850	2,527,692	1,965,485	2,825,391	2,826,110	3,627,212	3,568,057	3,375,366	3,208,707	3,022,774	3,022,774
Cash Inflows/Outflows	\$ (231,170)	\$ (227,437)	\$ (18,543)	\$ 44,842	\$ (562,207)	\$ 859,906	\$ 718	\$ 801,103	\$ (59,156)	\$ (192,691)	\$ (166,658)	\$ (185,933)	\$ 62,774
Local Purpose Fund 120	Jul	Aug	Sept	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Total
Cash Receipts	\$ 88,314	\$ 77,887	\$ 83,055	\$ 94,026	\$ 55,128	\$ 134,012	\$ 55,944	\$ 87,407	\$ 50,051	\$ 53,406	\$ 59,299	\$ 68,185	\$ 906,715
Loan Proceeds													
Transfers In (Operational & Debt)													
Total Cash Inflows	88,314	77,887	83,055	94,026	55,128	134,012	55,944	87,407	50,051	53,406	59,299	68,185	906,715
Beg Cash Balance	1,504,000	1,590,244	1,666,337	1,747,322	1,673,402	1,648,215	1,699,151	1,587,425	1,058,663	1,022,739	990,309	1,048,228	1,504,000
Available Cash	1,592,314	1,668,131	1,749,392	1,841,348	1,728,531	1,782,227	1,755,095	1,674,833	1,108,713	1,076,145	1,049,608	1,116,413	2,410,715
Cash Payments	2,070	1,794	2,070	167,946	80,316	83,076	167,670	616,170	85,974	85,836	1,380	85,698	1,380,000
Debt Service													
Transfers Out (PILOT, etc.)													
Total Cash Outflows	2,070	1,794	2,070	167,946	80,316	83,076	167,670	616,170	85,974	85,836	1,380	85,698	1,380,000
End Balance	1,590,244	1,666,337	1,747,322	1,673,402	1,648,215	1,699,151	1,587,425	1,058,663	1,022,739	990,309	1,048,228	1,030,715	1,030,715
Cash Inflows/Outflows	\$ 86,244	\$ 76,093	\$ 80,985	\$ (73,920)	\$ (25,188)	\$ 50,936	\$ (111,726)	\$ (528,763)	\$ (35,923)	\$ (32,430)	\$ 57,919	\$ (17,513)	\$ (473,285)
Drug Control Fund 122	Jul	Aug	Sept	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Total
Cash Receipts	\$ 564	\$ 1,062	\$ 16,930	\$ 2,829	\$ 7,270	\$ 1,556	\$ 70	\$ 1,062	\$ 6,016	\$ 1,272	\$ 7,079	\$ 890	\$ 46,600
Loan Proceeds													
Transfers In (Operational & Debt)													
Total Cash Inflows	564	1,062	16,930	2,829	7,270	1,556	70	1,062	6,016	1,272	7,079	890	46,600
Beg Cash Balance	155,000	153,942	154,136	164,172	145,912	150,746	151,082	141,092	139,702	143,283	142,791	147,032	155,000
Available Cash	155,564	155,005	171,066	167,001	153,182	152,303	151,152	142,154	145,718	144,555	149,869	147,922	201,600
Cash Payments	1,622	869	6,894	21,088	2,435	1,220	10,060	2,452	2,435	1,765	2,837	1,297	54,975
Debt Service													
Transfers Out (PILOT, etc.)													
Total Cash Outflows	1,622	869	6,894	21,088	2,435	1,220	10,060	2,452	2,435	1,765	2,837	1,297	54,975
End Balance	153,942	154,136	164,172	145,912	150,746	151,082	141,092	139,702	143,283	142,791	147,032	146,625	146,625
Cash Inflows/Outflows	\$ (1,058)	\$ 194	\$ 10,036	\$ (18,260)	\$ 4,834	\$ 336	\$ (9,991)	\$ (1,389)	\$ 3,581	\$ (493)	\$ 4,242	\$ (407)	\$ (8,375)

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

Highway Fund 131	Jul	Aug	Sept	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Total
Cash Receipts	\$ 1,943,822	\$ 221,307	\$ 275,379	\$ 333,911	\$ 505,048	\$ 559,120	\$ 350,635	\$ 539,052	\$ 221,307	\$ 225,209	\$ 200,124	\$ 199,566	\$ 5,574,481
Loan Proceeds													
Transfers In (Operational & Debt)	-												
Total Cash Inflows	1,943,822	221,307	275,379	333,911	505,048	559,120	350,635	539,052	221,307	225,209	200,124	199,566	5,574,481
Beg Cash Balance	3,451,000	4,731,687	4,192,039	4,122,348	4,232,414	4,180,471	4,407,724	4,534,513	4,867,123	4,640,139	4,552,812	4,394,063	3,451,000
Available Cash	5,394,822	4,952,994	4,467,418	4,456,259	4,737,462	4,739,591	4,758,358	5,073,565	5,088,430	4,865,348	4,752,936	4,593,629	9,025,481
Cash Payments	663,135	760,955	345,070	223,846	555,713	331,868	223,846	206,442	448,291	268,855	358,873	1,614,328	6,001,220
Debt Service					1,278					36,278			37,556
Transfers Out (PILOT, etc.)										7,403			7,403
Total Cash Outflows	663,135	760,955	345,070	223,846	556,991	331,868	223,846	206,442	448,291	312,536	358,873	1,614,328	6,046,180
End Balance	4,731,687	4,192,039	4,122,348	4,232,414	4,180,471	4,407,724	4,534,513	4,867,123	4,640,139	4,552,812	4,394,063	2,979,301	2,979,301
Cash Inflows/Outflows	\$ 1,280,687	\$ (539,648)	\$ (69,691)	\$ 110,066	\$ (51,943)	\$ 227,253	\$ 126,789	\$ 332,610	\$ (226,984)	\$ (87,327)	\$ (158,749)	\$ (1,414,762)	\$ (471,699)
School General Fund 141	Jul	Aug	Sept	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Total
Cash Receipts	\$ 3,491,414	\$ 4,688,953	\$ 4,840,753	\$ 4,688,953	\$ 4,688,953	\$ 7,781,188	\$ 4,986,932	\$ 7,084,029	\$ 4,289,773	\$ 3,991,794	\$ 1,894,697	\$ 3,795,016	\$ 56,222,456
Loan Proceeds													
Transfers In (Operational & Debt)													
Total Cash Inflows	3,491,414	4,688,953	4,840,753	4,688,953	4,688,953	7,781,188	4,986,932	7,084,029	4,289,773	3,991,794	1,894,697	3,795,016	56,222,456
Beg Cash Balance	16,780,000	17,164,520	20,303,007	21,005,209	20,726,708	20,650,960	23,774,787	24,104,358	26,423,687	25,847,383	24,888,956	21,607,483	16,780,000
Available Cash	20,271,414	21,853,472	25,143,760	25,694,162	25,415,661	28,432,148	28,761,719	31,188,387	30,713,460	29,839,177	26,783,653	25,402,499	73,002,456
Cash Payments	3,106,895	1,550,466	4,138,551	4,967,454	4,764,701	4,657,361	4,657,361	4,764,701	4,866,077	4,764,701	5,176,170	12,218,863	59,633,300
Debt Service										185,520			185,520
Transfers Out (PILOT, etc.)													
Total Cash Outflows	3,106,895	1,550,466	4,138,551	4,967,454	4,764,701	4,657,361	4,657,361	4,764,701	4,866,077	4,950,221	5,176,170	12,218,863	59,818,820
End Balance	17,164,520	20,303,007	21,005,209	20,726,708	20,650,960	23,774,787	24,104,358	26,423,687	25,847,383	24,888,956	21,607,483	13,183,636	13,183,636
Cash Inflows/Outflows	\$ 384,520	\$ 3,138,487	\$ 702,202	\$ (278,501)	\$ (75,748)	\$ 3,123,827	\$ 329,571	\$ 2,319,329	\$ (576,304)	\$ (958,426)	\$ (3,281,474)	\$ (8,423,847)	\$ (3,596,364)
School Federal Projects Fund 142	Jul	Aug	Sept	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Total
Cash Receipts	\$ 427,799	\$ 201,179	\$ 427,799	\$ 392,317	\$ 251,725	\$ 499,434	\$ 40,169	\$ 201,179	\$ 226,285	\$ 226,285	\$ 226,285	\$ 226,954	\$ 3,347,411
Loan Proceeds													
Transfers In (Operational & Debt)													
Total Cash Inflows	427,799	201,179	427,799	392,317	251,725	499,434	40,169	201,179	226,285	226,285	226,285	226,954	3,347,411
Beg Cash Balance	977,000	1,288,979	1,062,359	1,148,053	1,137,676	1,188,222	1,536,687	1,303,707	1,202,950	1,177,510	1,101,858	1,026,207	977,000
Available Cash	1,404,799	1,490,158	1,490,158	1,540,369	1,389,401	1,687,655	1,576,856	1,504,887	1,429,235	1,403,795	1,328,143	1,253,161	4,324,411
Cash Payments	115,820	427,799	342,105	402,694	201,179	150,968	273,149	301,936	251,725	301,936	301,936	276,161	3,347,411
Debt Service													
Transfers Out (PILOT, etc.)													
Total Cash Outflows	115,820	427,799	342,105	402,694	201,179	150,968	273,149	301,936	251,725	301,936	301,936	276,161	3,347,411
End Balance	1,288,979	1,062,359	1,148,053	1,137,676	1,188,222	1,536,687	1,303,707	1,202,950	1,177,510	1,101,858	1,026,207	977,000	977,000
Cash Inflows/Outflows	\$ 311,979	\$ (226,620)	\$ 85,694	\$ (10,377)	\$ 50,546	\$ 348,466	\$ (232,980)	\$ (100,757)	\$ (25,440)	\$ (75,651)	\$ (75,651)	\$ (49,207)	\$ 0

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

School Cafeteria Fund 143	Jul	Aug	Sept	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Total
Cash Receipts	\$ 96,580	\$ 56,648	\$ 56,648	\$ 964,873	\$ 170,408	\$ 851,577	\$ 363,104	\$ 482,436	\$ 170,408	\$ 670,025	\$ 442,504	\$ 318,064	\$ 4,643,277
Loan Proceeds													
Transfers In (Operational & Debt)													
Total Cash Inflows	96,580	56,648	56,648	964,873	170,408	851,577	363,104	482,436	170,408	670,025	442,504	318,064	4,643,277
Beg Cash Balance	4,360,000	4,372,242	4,276,374	3,806,791	4,271,693	3,995,159	4,373,027	4,262,422	4,281,755	3,978,454	4,296,480	4,055,187	4,360,000
Available Cash	4,456,580	4,428,890	4,333,022	4,771,663	4,442,102	4,846,736	4,736,131	4,744,859	4,452,163	4,648,479	4,738,984	4,373,251	9,003,277
Cash Payments	84,338	152,516	526,231	499,970	446,943	473,709	473,709	463,104	473,709	351,999	683,797	420,177	5,050,202
Debt Service													
Transfers Out (PILOT, etc.)													
Total Cash Outflows	84,338	152,516	526,231	499,970	446,943	473,709	473,709	463,104	473,709	351,999	683,797	420,177	5,050,202
End Balance	4,372,242	4,276,374	3,806,791	4,271,693	3,995,159	4,373,027	4,262,422	4,281,755	3,978,454	4,296,480	4,055,187	3,953,075	3,953,075
Cash Inflows/Outflows	\$ 12,242	\$ (95,868)	\$ (469,583)	\$ 464,903	\$ (276,535)	\$ 377,868	\$ (110,605)	\$ 19,333	\$ (303,301)	\$ 318,026	\$ (241,293)	\$ (102,112)	\$ (406,925)
General Debt Service Fund 151	Jul	Aug	Sept	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Total
Cash Receipts	\$ 373,661	\$ 343,901	\$ 343,901	\$ 368,371	\$ 353,821	\$ 1,866,985	\$ 451,701	\$ 663,332	\$ 570,082	\$ 491,381	\$ 423,263	\$ 363,080	\$ 6,613,478
Loan Proceeds											200,000		200,000
Transfers In (Operational & Debt)													
Total Cash Inflows	373,661	343,901	343,901	368,371	353,821	1,866,985	451,701	663,332	570,082	491,381	623,263	363,080	6,813,478
Beg Cash Balance	7,238,000	7,575,152	7,900,044	8,224,936	7,814,738	7,984,244	9,801,229	10,226,420	10,862,530	11,415,103	9,341,916	8,409,859	7,238,000
Available Cash	7,611,661	7,919,053	8,243,945	8,593,307	8,168,559	9,851,229	10,252,929	10,889,752	11,432,612	11,906,484	9,965,178	8,772,939	14,051,478
Cash Payments	21,000	3,500	3,500	6,000	6,000	34,491	11,000	11,713	2,000	2,000	2,000	1,996	105,200
Debt Service	15,509	15,509	15,509	772,569	178,315	15,509	15,509	15,509	15,509	2,562,569	1,553,319	15,509	5,190,844
Transfers Out (PILOT, etc.)													
Total Cash Outflows	36,509	19,009	19,009	778,569	184,315	50,000	26,509	27,222	17,509	2,564,569	1,555,319	17,505	5,296,044
End Balance	7,575,152	7,900,044	8,224,936	7,814,738	7,984,244	9,801,229	10,226,420	10,862,530	11,415,103	9,341,916	8,409,859	8,755,434	8,755,434
Cash Inflows/Outflows	\$ 337,152	\$ 324,892	\$ 324,892	\$ (410,198)	\$ 169,506	\$ 1,816,985	\$ 425,192	\$ 636,110	\$ 552,573	\$ (2,073,187)	\$ (932,057)	\$ 345,575	\$ 1,517,434
Other Capital Projects Fund 178	Jul	Aug	Sept	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Total
Cash Receipts	\$ 1,200	\$ 600	\$ 600	\$ 600	\$ 350	\$ 350	\$ 200	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,900
Loan Proceeds													
Transfers In (Operational & Debt)													
Total Cash Inflows	1,200	600	600	600	350	350	200	-	-	-	-	-	3,900
Beg Cash Balance	207,660	133,860	134,460	75,060	75,660	76,010	22,360	22,560	22,560	22,560	22,560	22,560	207,660
Available Cash	208,860	134,460	135,060	75,660	76,010	76,360	22,560	22,560	22,560	22,560	22,560	22,560	211,560
Cash Payments	75,000	-	60,000	-	-	54,000	-	-	-	-	-	-	189,000
Debt Service													
Transfers Out (PILOT, etc.)													
Total Cash Outflows	75,000	-	60,000	-	-	54,000	-	-	-	-	-	-	189,000
End Balance	133,860	134,460	75,060	75,660	76,010	22,360	22,560	22,560	22,560	22,560	22,560	22,560	22,560
Cash Inflows/Outflows	\$ (73,800)	\$ 600	\$ (59,400)	\$ 600	\$ 350	\$ (53,650)	\$ 200	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (185,100)

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**Franklin County Government
Capital Improvements Program Status
Fiscal Year 2027**

Franklin County Solid Waste Fund Project

Project Title:	Paving Solid Waste Convenience Center
Project Description:	Paving of a convenience centers
Project Begin Date:	1-Jul-26
Project End Date:	30-Jun-27
Initial Loan Specifications:	n/a - will be budgeted in Solid Waste and County budget as needed
Expenditure Status:	The County Mayor and Solid Waste Director are going to work on paving the county owned sites of convenience centers and the transfer station. They intend to take at least one site per year possibly more as funds are available.

Franklin County General Fund Capital Project

Project Title:	County General Fund - Proposed Animal Control Facility
Project Description:	Construct of a new Animal Control Facility
Project Begin Date:	1-Jul-23
Completion Date:	30-Jun-27
Initial Loan Specifications:	n/a \$500,000 Contributed from a private citizen and the Commission is matching with \$1,000,000
Expenditure Status:	An Engineering firm Prepared a Preliminary Estimate and Concept. Budget is in Designated. Begia Spring 2026.

Franklin County Education General Capital Project

Project Title:	Technology upgrades
Project Description:	Upgrades to technology focusing on the areas of school safety. Updating camera, access points etc.
Project Begin Date:	1-Oct-24
Completion Date:	
Initial Loan Specifications:	n/a paid for with COPS SVVP 2024 & 2025 Grants will fund the project
Expenditure Status:	In Process

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**Franklin County Government
Capital Improvements Program Status
Fiscal Year 2027**

Franklin County Education General Capital Project

Project Title: Huntland Ag Building

Project Description: Building an Agricultural Barn at Huntland School

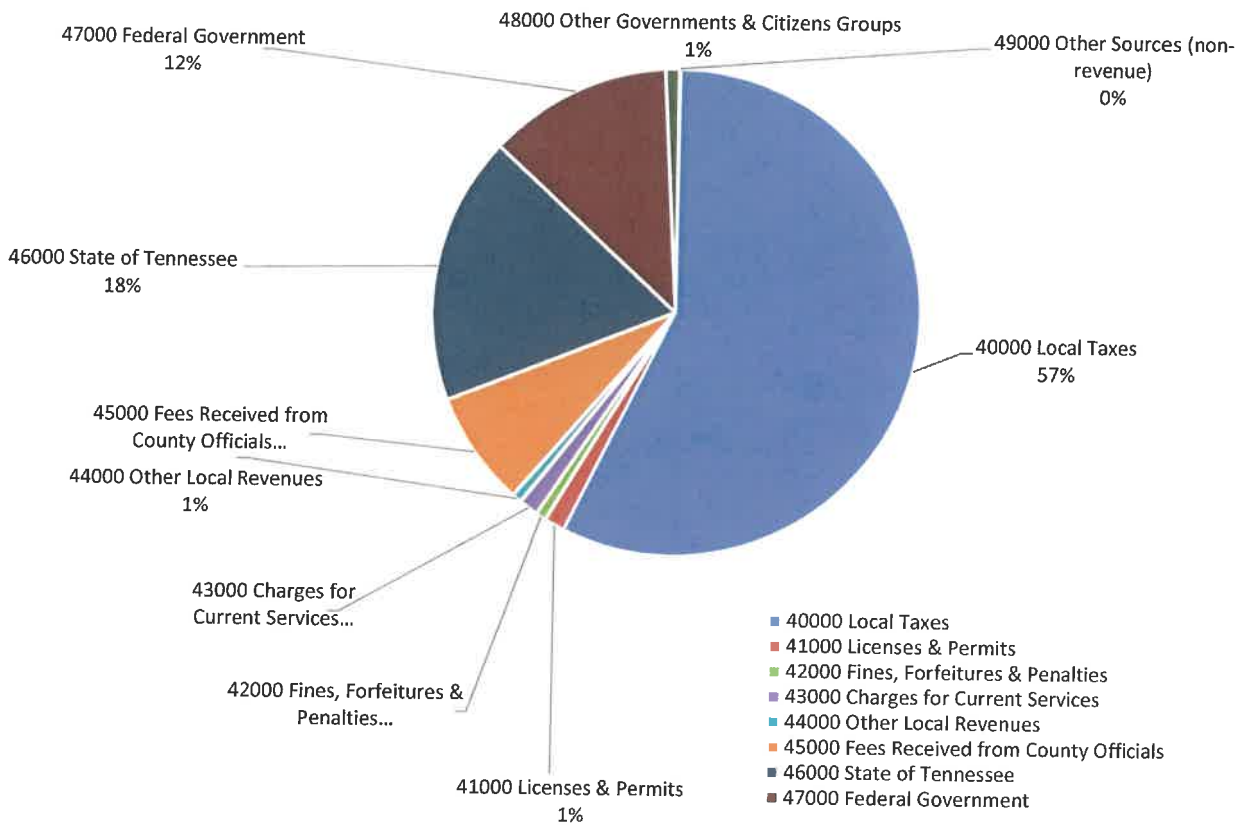
Project Begin Date: 1-Jan-26

Completion Date:

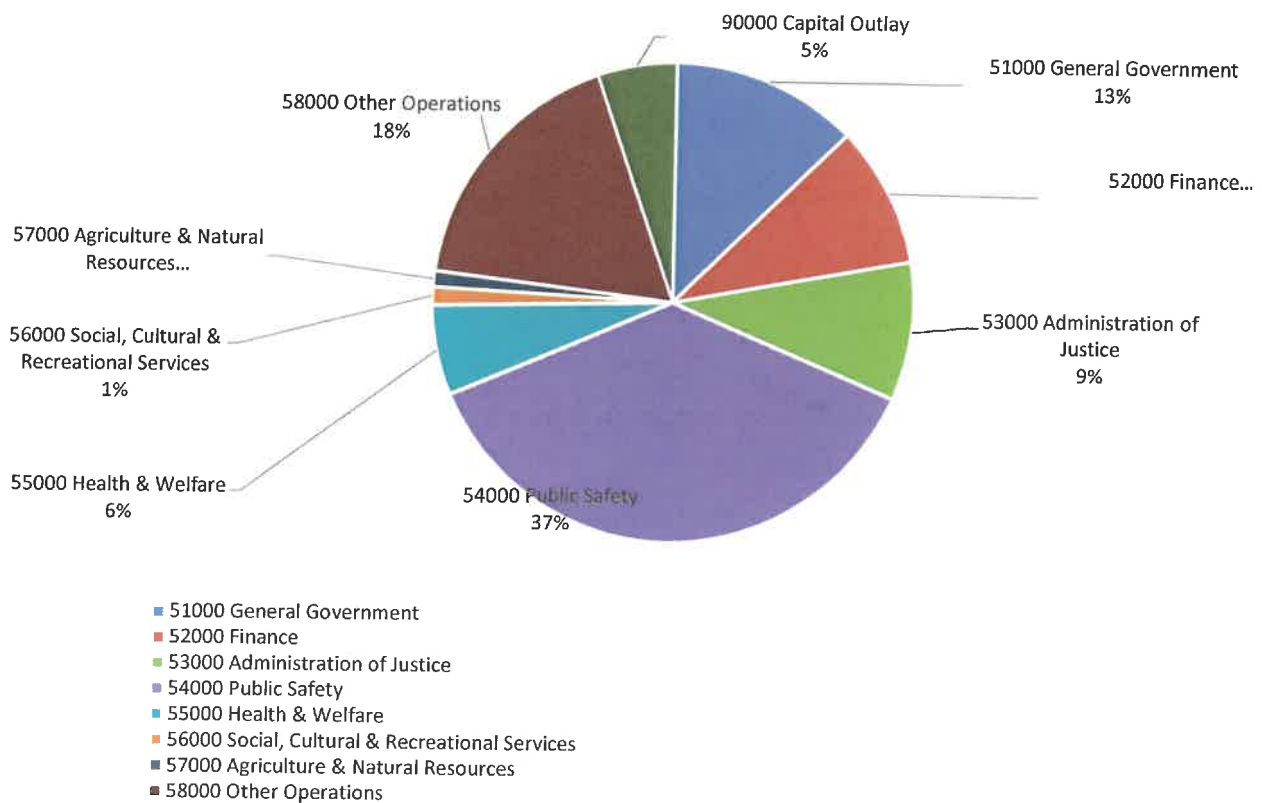
Initial Loan Specifications: n/a Innovative School Model Grant will fund the project

Expenditure Status: In Process

County General Revenue Sources 2026/27

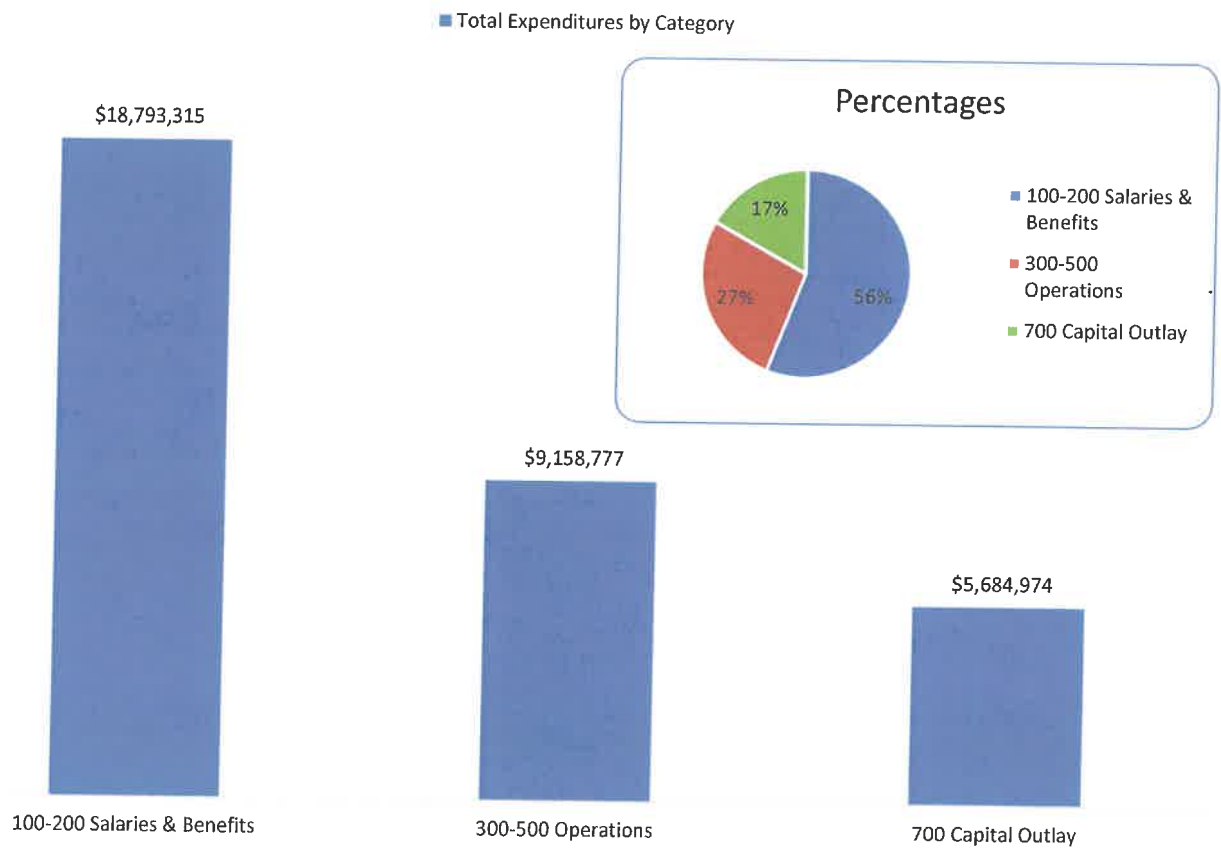


County General Expenditures 2026/27

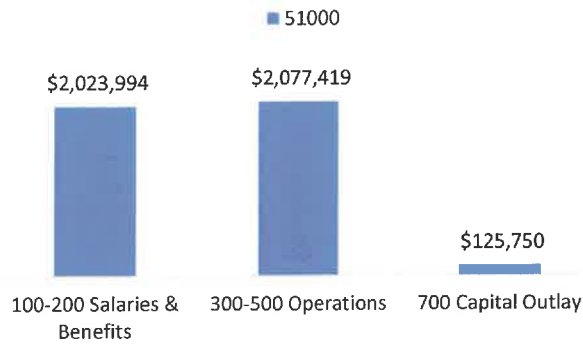


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County General Expenditure Breakdown 2026/27



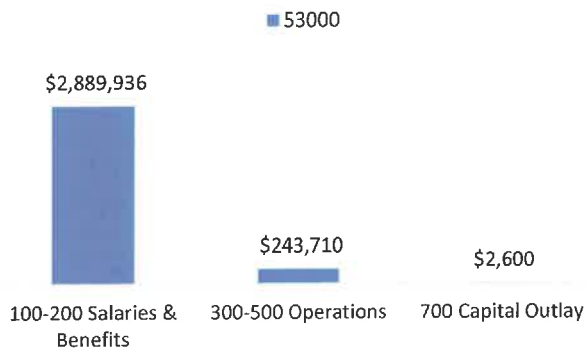
General Government Expenditures



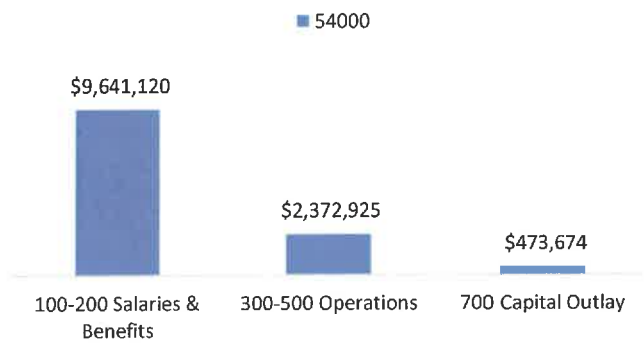
Finance Expenditures



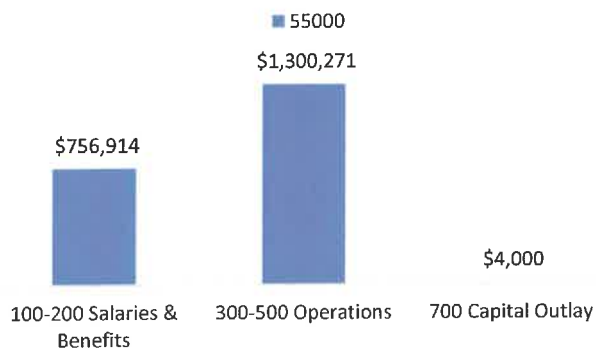
Administration of Justice



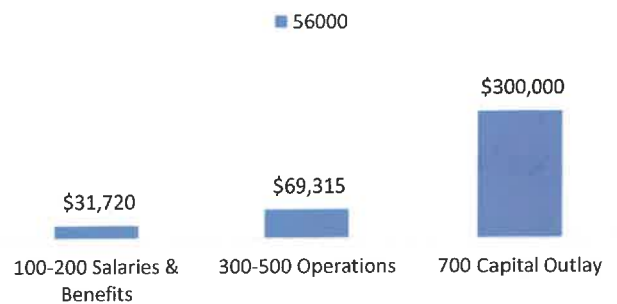
Public Safety



Public Health & Welfare



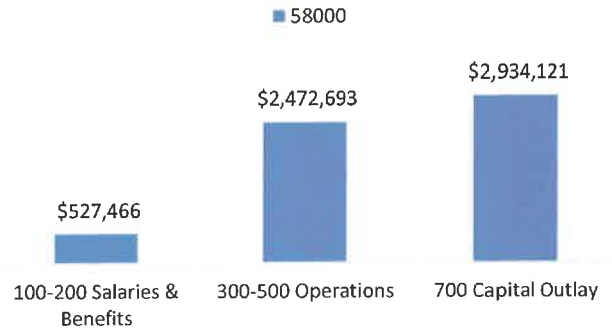
Social, Cultural & Recreational Services



Agriculture & Natural Resources



Other Operations



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FRANKLIN COUNTY, TENNESSEE

CHRIS GUESS, COUNTY MAYOR

855 DINAH SHORE BLVD., SUITE 3
WINCHESTER, TN 37398

OFFICE: (931) 967-2905

FAX: (931) 962-0194

fcmayor@franklincotn.us



Appointments/Reappointments

June 22, 2026

Library Board

Shakia Craig resigned effective 6.30.26

Linda Jones finishes her term that ends 6/30/28

Lori Greer resigned effective 6.30.26

Felicia Wright finishes her term that ends 6.30.28

Lynn Claxton rolls off after serving two 3-year terms effective 6.30.26

Brenda Cannon fills this vacancy 7.1.26-6.30.29

Standing Committees

Appoint Susan B. Holmes to finish term of Spike Hosch to the following Committees and Boards

Ethics

Information Technology

School Committee

Legislative Committee

Interlocal Solid Waste Authority

Reappoint Bruce McMillan to ISWA Board for (6 yr term) ending 7/31/2032

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www.ISWArecycle.net

Mailing Address:
419 Joyce Ln
Winchester, TN 37398

Phone:
931-703-2435
Fax:
931-962-1468
E-mail:
carol@ISWArecycle.net
Website:
www.ISWArecycle.net

May 28, 2026

Mayor Chris Guess
855 Dinah Shore Blvd Suite 3
Winchester, TN 37398
e-mail fcmayor@franklincotn.gov

Mayor Guess,

It has come to our attention that the Interlocal Solid Waste Authority board seat for Franklin County currently held by Bruce McMillan needs to be re-appointed since the term for the position expires July 31, 2026. This appointment is for a 6 year term making the new expiration date for this Franklin County board seat July 2032. Please e-mail me a copy of the resolution or other documentation verifying this appointment. If you need any further information, please contact me.

Sincerely,

Carol Fulmer

Carol Fulmer, Regional Administrator
Interlocal Solid Waste Authority

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CERTIFICATE OF ELECTION OF NOTARIES PUBLIC
 AS A CLERK OF THE COUNTY OF FRANKLIN, TENNESSEE I HEREBY CERTIFY TO
 THE SECRETARY OF STATE THAT THE FOLLOWING WERE ELECTED TO THE OFFICE OF
 NOTARY PUBLIC DURING THE JUNE 22, 2026 MEETING OF THE GOVERNING BODY:

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NAME	HOME ADDRESS	HOME PHONE	BUSINESS ADDRESS	BUSINESS PHONE	SURETY
1. FLOYD A CLARK	2000 HARRIS CHAPEL RD BELVIDERE TN 37306	931-636-2163	2000 HARRIS CHAPEL RD BELVIDERE TN 37306	931-636-2163	
2. MARGIE GREEN	317 DAVIS ST WINCHESTER TN 37398	931-262-4963	185 HOSPITAL RD WINCHESTER TN 37398	9319678200	
3. BARBARA KIEBACH	420 KASSERMAN SWITCH RD BELVIDERE TN 37306	931-307-3120	2459 DECHERD BLVD DECHERD TN 37324	8003423086	
4. ALISON L LIMBAUGH	115 BRUCE ST HUNTLAND TN 37345	931-652-8581	115 BRUCE ST HUNTLAND TN 37345	9316528581	
5. ROSE M MINES	215 RADIO BEAM RD TULLAHOMA TN 373886024	931-409-7799	1415 N JACKSON ST TULLAHOMA TN 373882341	931-454-0668	
6. HOWARD C ROTH	972 DRIPPING SPRINGS RD WINCHESTER TN 373983415	615-801-4700	500 DINAH SHORE BLVD WINCHESTER TN 373981423	931-967-0007	
7. REBECCA MAE TAYLOR	584 FAIRVIEW CIR WINCHESTER TN 37398	931-691-5472	405 SHARP SPRINGS RD WINCHESTER TN 37398	9319672345	

SIGNATURE

CLERK OF THE COUNTY OF FRANKLIN, TENNESSEE

DATE

PLEASE SIGN-IN GUEST AND MEDIA

FRANKLIN COUNTY COMMISSION MEETING June 22, 2026

<u>NAME</u>	<u>AFFILIATION</u>
1. Kelly Hall	Planning & Zoning
2. Christopher Barton	Self/attorney
3. Clifton Miller	Tinsley Properties
4. Derrick Crawford	FCHD
5. Silas Earle	Commission ^{Candidate} Meeting
6. Lynn Ventola	Reentry
7. Chuck Stines	F.C. Fire / F.C. Comm Elect
8. [Signature]	Once and future Commissioner
9. Luke McLary	Franklin City Hall
10. Edie Snyder	candidate for County Commission
11. PETER TINSLEY	TINSLEY ASPHALT
12. Austin Burgin	Commission Cand.
13. Mike Stubbards	Citizen
14. Julie Hawken	FC Library
15. Michael Sisk	Commission candidate
16. _____	_____