

PUTNAM COUNTY BOARD OF COMMISSIONERS

MEETING WILL BE HELD AT THE COURTHOUSE

Regular Monthly Session
Tuesday, February 17, 2026

Presiding: Honorable Chris Cassetty
Commission Chairman

1. Call to Order - Sheriff Eddie Farris
2. Invocation *District 6*
3. Pledge to the Flag of the United States of America *District 6*
4. Roll Call - County Clerk Wayne Nabors
5. Approval of the Agenda
6. Approval of the Minutes of Previous Meeting
7. Unfinished Business and Action Thereon by the Board
 - A. Report of Standing Committees
 1. Planning Committee
 2. Fiscal Review Committee
 3. Nominating Committee
 - B. Public Comment Period
 - C. Report of Special Committees
 - D. Other Unfinished Business
8. Quarterly Reports and Action Thereon by the Board
 - A. Road Fund - Randy Jones, Road Supervisor
 - B. School Funds - Corby King, Director of Schools
 - C. County General Fund, Debt Service Fund, and Solid Waste Sanitation Fund, Parks and Recreation Fund, and the Self Insurance Fund - Randy Porter, County Mayor.
9. New Business and Action Thereon by the Board
 - A. Report of Standing Committees
 1. Planning Committee
 - a. Recommends approval of the resolution implementing the C-PACER program in Putnam County.


**PUTNAM COUNTY HIGHWAY DEPARTMENT
 QUARTERLY REPORT
 OCTOBER, NOVEMBER, DECEMBER 2025**

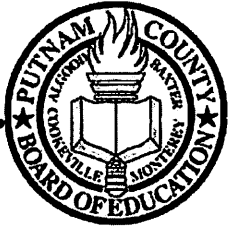
**131- ROAD FUND
 REVENUE**

CODE NUMBER AND DESCRIPTION	ESTIMATED	AMENDMENT	1st. QTR.	2nd. QTR.	TOTALS	UN-REALIZED
40000.110 - 43000.320 LOCAL TAX	3,031,437	-	100,704	1,327,115	1,427,819	1,603,618
44000.130 - 44000.560 OTHER LOCAL	2,000		400	220	620	1,380
46000.410 - 46000.930 STATE TAX	3,708,041	-	799,746	1,547,253	2,346,999	1,361,042
49000-49700 INSURANCE RECOVERY	-	-	13,200	-	13,200	(13,200)
TOTAL ESTIMATED REVENUE	6,741,478	-	914,050	2,874,588	3,788,638	2,952,840
FUND BALANCE DECEMBER 31, 2025	2,685,866					

EXPENDITURES

CODE NUMBER AND DESCRIPTION	ESTIMATED	AMENDMENT	1st. QTR.	2nd. QTR.	TOTALS	UN-ENCUMB
61000 - ADMINISTRATION	519,425		139,068	149,805	288,873	230,552
62000 - ROAD CONST. & MAINT.	4,202,853	600,000	1,217,555	1,625,497	2,843,052	1,959,801
63100 - OPERATION OF EQUIPMENT	654,900	10,000	116,755	186,659	303,414	361,486
65000 - OTHER CHARGES	379,300	78,300	345,050	38,160	383,210	74,390
68000 - CAPITAL OUTLAY	985,000	170,000	268,525	209,441	477,966	677,034
TOTAL EXPENDITURES	6,741,478	858,300	2,086,953	2,209,562	4,296,515	3,303,263

SUMMITTED BY: 
 RANDY JONES, ROAD SUPERVISOR



ENGAGE INSPIRE ACHIEVE

(931) 526-9777 / F: (931) 372-2368
1400 E. Spring Street
Cookeville, TN 38501
www.pcsstn.com

February 6, 2026

Honorable Commissioners
Putnam County Courthouse
Cookeville, TN 38501

Honorable Commissioners:

Please consider approval of the following budget amendments to the General-Purpose School Fund (141) and the Extended School Program Fund (146).

Sincerely,

A handwritten signature in black ink, appearing to read "Mark McReynolds", with a stylized flourish at the end.

Mark McReynolds
Putnam County Board of Education

Enclosures:

- To budget for the purchase of two-way radios for the School Age Care program from Fund Balance.
- To amend the incentive pay budget to account for actual payments.

Putnam County Budget Amendment / Line Item Transfer Authorization Form

BOE Approval 2/5/20
VII.C.2.
 DATE: 5-Feb-26

Department: Finance

Item #	Account #	Account Description	Current Approved Amount	Decrease	Increase	Requested Approval Amount
		Expenditures				
1	141 E 71100 185 000 02526 000	Incentive Pay	580,172.00	15,470.00		564,702.00
2	141 E 71100 217 000 02526 000	RET HYBRID STABILIZATION	2,370.00		40.00	2,410.00
3	141 E 71200 185 000 02526 000	Incentive Pay	210,406.00		8,380.00	218,786.00
4	141 E 71200 201 000 02526 000	SOCIAL SECURITY	11,969.00		560.00	12,529.00
5	141 E 71200 204 000 02526 000	STATE RETIREMENT	15,179.00		1,220.00	16,399.00
6	141 E 71200 212 000 02526 000	EMPLOYER MEDICARE LIABILITY	2,810.00		130.00	2,940.00
7	141 E 71200 217 000 02526 000	RET HYBRID STABILIZATION	546.00		100.00	646.00
8	141 E 71600 204 000 02526 000	STATE RETIREMENT	383.00		20.00	403.00
9	141 E 72110 204 000 02526 000	STATE RETIREMENT	129.00		10.00	139.00
10	141 E 72120 185 000 02526 000	Incentive Pay	19,448.00		580.00	20,028.00
11	141 E 72120 201 000 02526 000	SOCIAL SECURITY	1,146.00		10.00	1,156.00
12	141 E 72120 204 000 02526 000	STATE RETIREMENT	1,511.00		60.00	1,571.00
13	141 E 72120 212 000 02526 000	EMPLOYER MEDICARE LIABILITY	268.00		10.00	278.00
14	141 E 72120 217 000 02526 000	RET HYBRID STABILIZATION	107.00		50.00	157.00
15	141 E 72130 217 000 02526 000	RET HYBRID STABILIZATION	139.00		10.00	149.00
16	141 E 72210 185 000 02526 000	Incentive Pay	46,095.00		670.00	46,765.00
17	141 E 72210 212 000 02526 000	EMPLOYER MEDICARE LIABILITY	631.00		10.00	641.00
18	141 E 72220 185 000 02526 000	Incentive Pay	20,048.00	1,520.00		18,528.00
19	141 E 72220 201 000 02526 000	SOCIAL SECURITY	1,169.00	90.00		1,079.00
20	141 E 72220 204 000 02526 000	STATE RETIREMENT	1,409.00	150.00		1,259.00
21	141 E 72220 212 000 02526 000	EMPLOYER MEDICARE LIABILITY	273.00	20.00		253.00
22	141 E 72220 217 000 02526 000	RET HYBRID STABILIZATION	54.00	10.00		44.00
23	141 E 72250 201 000 02526 000	SOCIAL SECURITY	494.00		10.00	504.00
24	141 E 72310 204 000 02526 000	STATE RETIREMENT	55.00		10.00	65.00
25	141 E 72410 185 000 02526 000	Incentive Pay	78,000.00	3,810.00		74,390.00
26	141 E 72520 204 000 02526 000	STATE RETIREMENT	162.00		20.00	182.00
27	141 E 72620 204 000 02526 000	STATE RETIREMENT	1,341.00		120.00	1,461.00
28	141 E 72710 185 000 02526 000	Incentive Pay	80,250.00		3,750.00	84,000.00
29	141 E 72710 201 000 02526 000	SOCIAL SECURITY	4,711.00		180.00	4,891.00
30	141 E 72710 204 000 02526 000	STATE RETIREMENT	5,658.00		750.00	6,408.00
31	141 E 72710 212 000 02526 000	EMPLOYER MEDICARE LIABILITY	1,113.00		50.00	1,163.00
32	141 E 73100 185 000 02526 000	Incentive Pay	81,000.00	750.00		80,250.00
33	141 E 73100 201 000 02526 000	SOCIAL SECURITY	4,768.00		160.00	4,928.00
34	141 E 73100 204 000 02526 000	STATE RETIREMENT	4,183.00		360.00	4,543.00
35	141 E 73100 212 000 02526 000	EMPLOYER MEDICARE LIABILITY	1,126.00		40.00	1,166.00
36	141 E 73300 204 000 02526 000	STATE RETIREMENT	554.00		50.00	604.00
37	141 E 73400 185 000 02526 000	Incentive Pay	25,500.00		3,750.00	29,250.00
38	141 E 73400 201 000 02526 000	SOCIAL SECURITY	1,511.00		170.00	1,681.00
39	141 E 73400 204 000 02526 000	STATE RETIREMENT	1,907.00		280.00	2,187.00
40	141 E 73400 212 000 02526 000	EMPLOYER MEDICARE LIABILITY	354.00		40.00	394.00
41	141 E 73400 217 000 02526 000	RET HYBRID STABILIZATION	75.00		20.00	95.00
		Total Amendment Expenditures	1,209,024.00	21,620.00	21,620.00	1,209,024.00

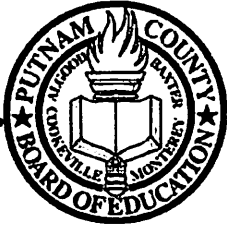
Explanation: To amend incentive pay budget to account for actual payments

Requested by: _____ Recommended for Approval: _____
 Supervisor _____ Official / Department Head _____

Reviewed by: *Mark McKeay*
 Chief Financial Officer _____

Action by Fiscal Review Committee: Recommended for Approval _____ No Recommendation _____ Date: _____

Action by County Commission: Approval _____ Non-Approval _____ Date: _____



ENGAGE INSPIRE ACHIEVE

(931) 526-9777 / F: (931) 372-2368
1400 E. Spring Street
Cookeville, TN 38501
www.pcsstn.com

February 6, 2026

Honorable Commissioners
Putnam County Courthouse
Cookeville, TN 38501

Honorable Commissioners:

Please consider approval of the following Quarterly Reports for the quarter ended
December 31, 2025

- 141 – General Purpose School Fund
- 142 – Federal Projects Fund
- 143 – Central Cafeteria Fund
- 146 – Extended School Program Fund

Sincerely,

A handwritten signature in black ink, appearing to read "Mark McReynolds".

Mark McReynolds
Putnam County Board of Education

**PUTNAM COUNTY BOARD OF EDUCATION
FUND 141 - GENERAL PURPOSE SCHOOL FUND
BUDGET TO ACTUAL QUARTERLY REPORT AS OF DECEMBER 2025**

	2025-2026 Budget	Actual Jul-Sept 2025	Actual Oct-Dec 2025	Actual Jan-Mar 2026	Actual Apr-Jun 2026	Total Year to Date
Revenues:						
40000 Local Revenue	40,804,028	3,788,627	14,789,436	-	-	18,578,063
41000 Licenses and Permits	6,500	1,482	2,081	-	-	3,563
43000 Current Services	320,250	35,490	97,676	-	-	133,166
44000 Other Local Revenue	39,000	4,743	8,733	-	-	13,475
46000 State of Tennessee	90,705,399	18,617,175	27,646,430	-	-	46,263,605
47000 Federal Thru State	1,467,400	58,647	269,854	-	-	328,500
48000 Donations/Other	59,100	11,382	66,840	-	-	78,222
49000 Other Sources	1,044,090	162,298	102,255	-	-	264,553
TOTAL	134,445,767	22,679,844	42,983,305	-	-	65,663,148
Encumbrances / Expenditures:						
71100 Regular Education	60,216,415	13,201,315	14,438,913	-	-	27,640,228
71150 Alternative Education	1,118,899	212,178	268,785	-	-	480,963
71200 Special Education	14,345,847	2,809,011	3,477,907	-	-	6,286,918
71300 Vocational Education	4,959,229	1,003,566	983,607	-	-	1,987,173
71600 Adult Education	646,799	139,379	138,405	-	-	277,784
72110 Attendance	515,769	251,506	77,616	-	-	329,122
72120 Health Services	1,741,239	327,543	433,877	-	-	761,420
72130 Other Student Services	4,037,307	826,678	931,403	-	-	1,758,081
72210 Regular Ed. Support	4,975,894	1,011,378	1,164,087	-	-	2,175,465
72215 Alternative Ed. Support	167,783	36,646	41,004	-	-	77,651
72220 Special Ed. Support	2,940,510	528,627	616,924	-	-	1,145,551
72230 Vocational Ed. Support	170,329	44,190	55,328	-	-	99,518
72250 Technology	2,488,000	774,321	384,027	-	-	1,158,349
72260 Adult Ed. Support	215,189	45,895	44,484	-	-	90,380
72310 Board of Education	2,446,891	1,282,817	487,913	-	-	1,770,730
72320 Office of the Director	362,244	55,470	71,993	-	-	127,463
72410 Office of Principal	10,096,665	1,841,643	2,502,282	-	-	4,343,925
72510 Fiscal Services	1,146,844	375,427	264,820	-	-	640,247
72520 HR / Personnel	338,792	96,499	83,969	-	-	180,468
72610 Operation of Plant	9,460,454	2,536,925	2,386,787	-	-	4,923,712
72620 Maintenance of Plant	3,585,916	792,676	815,819	-	-	1,608,496
72710 Transportation	5,856,285	1,053,828	1,974,011	-	-	3,027,839
73100 Food Services	876,382	192,759	192,741	-	-	385,500
73300 Community Services	844,480	121,317	221,339	-	-	342,657
73400 Early Childhood Ed	2,426,062	447,153	601,979	-	-	1,049,133
76100 Regular Capital Outlay	870,919	14,600	-	-	-	14,600
99100 Operating Transfers	-	32,266	(3,618)	-	-	28,648
TOTAL	136,851,143	30,055,615	32,656,403	-	-	62,712,018

FUND BALANCE (audited)	FY 20	FY 21	FY 22	FY 23	FY 24	FY 25
NON SPENDABLE INVENTORY	23,885	41,050	87,706	53,408	48,583	41,421
RESTRICTED FOR EDUCATION	32,694	32,694	39,071	40,400	34,777	35,274
RESTRICT HYBRID STABILIZATION	388,991	743,011	977,979	1,252,101	1,626,691	2,065,335
ASSIGNED FOR EDUCATION	1,018,382	413,307	410,771	3,667,583	5,517,726	1,799,421
UNASSIGNED	10,995,737	10,944,100	15,789,901	13,571,415	16,269,764	14,376,262
TOTAL	12,459,689	12,174,162	17,305,428	18,584,907	23,497,541	18,317,713

**PUTNAM COUNTY BOARD OF EDUCATION
FUND 142 - SCHOOL FEDERAL PROJECTS FUND
BUDGET TO ACTUAL QUARTERLY REPORT AS OF DECEMBER 2025**

	2025-2026 Budget	Actual Jul-Sept 2025	Actual Oct-Dec 2025	Actual Jan-Mar 2026	Actual Apr-Jun 2026	Total Year to Date
Revenues:						
47000 Federal Thru State	8,939,368	1,640,510	2,091,154	-	-	3,731,665
49000 Other Sources	394,145	96,490	98,331	-	-	194,821
TOTAL	9,333,513	1,737,001	2,189,485	-	-	3,926,486
Encumbrances / Expenditures:						
71100 Regular Instruction Program	2,985,676	480,591	639,125	-	-	1,119,716
71200 Special Education Program	2,943,546	540,671	732,673	-	-	1,273,345
71300 Vocational Education Program	167,160	75,249	64,814	-	-	140,063
72130 Other Student Support	220,047	40,871	32,616	-	-	73,488
72210 Regular Instruction Program	2,254,791	451,620	510,004	-	-	961,624
72710 Transportation	1,727	-	-	-	-	-
73300 Community Services	280,000	32,497	69,071	-	-	101,568
73400 Early Childhood Education	40,000	40,000	-	-	-	40,000
99100 Operating Transfers	440,566	96,490	119,440	-	-	215,930
TOTAL	9,333,513	1,757,990	2,167,744	-	-	3,925,734

FUND BALANCE (audited)	FY 20	FY 21	FY 22	FY 23	FY 24	FY 25
RESTRICTED FOR EDUCATION	3,980	56,657	-	60,427	-	-
COMMITTED FOR EDUCATION	1,000,000	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000
UNASSIGNED	-	-	(327,657)	-	-	-
TOTAL	1,003,980	3,056,657	2,672,343	3,060,427	3,000,000	3,000,000

**PUTNAM COUNTY BOARD OF EDUCATION
FUND 143 - CENTRAL CAFETERIA FUND
BUDGET TO ACTUAL QUARTERLY REPORT AS OF DECEMBER 2025**

	<u>2025-2026 Budget</u>	<u>Actual Jul-Sept 2025</u>	<u>Actual Oct-Dec 2025</u>	<u>Actual Jan-Mar 2026</u>	<u>Actual Apr-Jun 2026</u>	<u>Total Year to Date</u>
Revenues:						
43000 Charges for Current Services	2,002,769	171,014	410,799	-	-	581,813
44000 Other Local Revenue	100,000	35,725	15,924	-	-	51,649
46500 State of Tennessee	71,000	-	-	-	-	-
47100 Federal Thru State	7,626,231	1,505,826	1,614,315	-	-	3,120,141
TOTAL	<u><u>9,800,000</u></u>	<u><u>1,712,565</u></u>	<u><u>2,041,038</u></u>	<u><u>-</u></u>	<u><u>-</u></u>	<u><u>3,753,603</u></u>
Encumbrances / Expenditures:						
73100 Food Services	8,972,000	1,807,417	2,329,728	-	-	4,137,145
99100 Operating Transfers	828,000	162,298	81,145	-	-	243,443
TOTAL	<u><u>9,800,000</u></u>	<u><u>1,969,715</u></u>	<u><u>2,410,873</u></u>	<u><u>-</u></u>	<u><u>-</u></u>	<u><u>4,380,588</u></u>

FUND BALANCE (audited)	FY 20	FY 21	FY 22	FY 23	FY 24	FY 25
NON SPENDABLE INVENTORY RESTRICTED FOR EDUCATION	-	-	-	260,940	360,952	371,572
	1,528,547	2,184,941	5,178,463	5,150,295	4,315,688	3,540,665
TOTAL	<u><u>1,528,547</u></u>	<u><u>2,184,941</u></u>	<u><u>5,178,463</u></u>	<u><u>5,411,235</u></u>	<u><u>4,676,640</u></u>	<u><u>3,912,237</u></u>

**PUTNAM COUNTY BOARD OF EDUCATION
 FUND 146 - EXTENDED SCHOOL PROGRAM FUND
 BUDGET TO ACTUAL QUARTERLY REPORT AS OF DECEMBER 2025**

	<u>2025-2026 Budget</u>	<u>Actual Jul-Sept 2025</u>	<u>Actual Oct-Dec 2025</u>	<u>Actual Jan-Mar 2026</u>	<u>Actual Apr-Jun 2026</u>	<u>Total Year to Date</u>
Revenues:						
43000 Charges for Current Services	1,663,210	357,488	336,752	-	-	694,241
47000 Federal Thru State	<u>229,540</u>	<u>44,757</u>	<u>60,745</u>	<u>-</u>	<u>-</u>	<u>105,502</u>
TOTAL	<u><u>1,892,750</u></u>	<u><u>402,246</u></u>	<u><u>397,497</u></u>	<u><u>-</u></u>	<u><u>-</u></u>	<u><u>799,743</u></u>
Encumbrances / Expenditures:						
73300 Community Services	<u>1,892,750</u>	<u>300,566</u>	<u>384,213</u>	<u>-</u>	<u>-</u>	<u>684,779</u>
TOTAL	<u><u>1,892,750</u></u>	<u><u>300,566</u></u>	<u><u>384,213</u></u>	<u><u>-</u></u>	<u><u>-</u></u>	<u><u>684,779</u></u>

FUND BALANCE (audited)	FY 20	FY 21	FY 22	FY 23	FY 24	FY 25
COMMITTED FOR EDUCATION	595,794	1,286,969	1,655,878	1,612,599	1,533,059	1,515,905
TOTAL	595,794	1,286,969	1,655,878	1,612,599	1,533,059	1,515,905

COUNTY GENERAL BUDGET 2025-2026
Statement of Revenues and Expenditures
Period ending December 31, 2025

REVENUES:	<u>ORIGINAL BUDGET</u>	<u>AMENDED BUDGET</u>	<u>REC'D THRU 12-31-2025</u>
40000 Local Taxes	30,029,014.00	30,029,014.00	11,852,658.36
41000 Licenses and Permits	505,000.00	505,000.00	294,865.27
42000 Fines, Forfeitures and Penalties	338,000.00	338,000.00	150,299.05
43000 Charges for Current Service	6,772,500.00	6,805,409.88	3,937,116.87
44000 Other Local Revenue	6,148,000.00	6,181,979.03	2,876,037.96
45000 Fees Received from County Officials	4,805,000.00	4,805,000.00	2,355,208.92
46000 State of Tennessee	9,483,601.00	9,907,441.00	4,076,942.33
47000 Federal Government	1,446,842.00	1,469,986.22	1,024,577.45
48000 Other Governments and Citizens Groups	650,000.00	674,000.00	226,323.89
49000 Other Sources	<u>50,000.00</u>	<u>90,000.00</u>	<u>45,676.31</u>
TOTAL REVENUES	60,227,957.00	60,805,830.13	26,839,706.41

Fund Balance June 2025 35,140,433

EXPENDITURES:	<u>ORIGINAL BUDGET</u>	<u>AMENDED BUDGET</u>	<u>THROUGH 12-31-2025</u>
51000 General Administration	7,050,356.00	7,070,456.00	4,065,489.12
52000 Finance	3,032,268.00	3,061,268.00	1,912,155.35
53000 Administration of Justice	3,707,478.00	3,747,478.00	2,408,213.40
54000 Public Safety	26,112,332.00	26,664,295.25	16,367,341.82
55000 Public Health & Welfare	11,001,381.00	11,067,290.88	7,667,900.59
56000 Social, Cultural & Recreational Services	1,142,574.00	1,142,574.00	1,265,014.72
57000 Agriculture & Natural Resources	431,460.00	431,460.00	134,327.25
58000 Other Operations	15,920,666.00	16,040,666.00	2,236,293.64
91000 Transfers Out			
TOTAL EXPENDITURES	68,398,515.00	69,225,488.13	36,056,735.89

DEBT SERVICE BUDGET - 2025-2026
Statement of Revenues and Expenditures
Period ending December 31, 2025

REVENUES:	<u>ORIGINAL BUDGET</u>	<u>AMENDED BUDGET</u>	<u>REC'D THRU 12-31-2025</u>
40000 Local Taxes	27,802,864.00	27,802,864.00	14,819,439.63
44000 Other Local Revenues	0.00	0.00	120,273.32
49000 Other Sources	0.00	0.00	0.00
TOTAL REVENUES	27,802,864.00	27,802,864.00	14,939,712.95
Fund Balance June 2025	33,104,928		
EXPENDITURES:	<u>ORIGINAL BUDGET</u>	<u>AMENDED BUDGET</u>	<u>PAID & ENCUMBERED THROUGH 12-31-2025</u>
80000 Debt Service	19,528,304.00	19,528,304.00	2,442,093.72
99100 Transfers Out	<u>12,400,000.00</u>	<u>12,400,000.00</u>	<u>0.00</u>
TOTAL EXPENDITURES	31,928,304.00	31,928,304.00	2,442,093.72

SOLID WASTE/SANITATION BUDGET - 2025-2026
Statement of Revenues and Expenditures
Period ending December 31, 2025

REVENUES:	<u>ORIGINAL BUDGET</u>	<u>AMENDED BUDGET</u>	<u>REC'D THRU 12-31-2025</u>
40000 Local Taxes	4,223,431.00	4,223,431.00	1,936,779.59
43000 Charges for Current Service	2,580,000.00	2,580,000.00	1,244,322.22
44000 Other Local Revenues	325,000.00	325,000.00	124,854.18
46000 State of Tennessee	107,760.00	107,760.00	53,340.92
47000 Federal Government	0	0	<u>0</u>
TOTAL REVENUES	7,236,191.00	7,236,191.00	3,359,296.91

Fund Balance June 2025 1,879,255

EXPENDITURES:	<u>ORIGINAL BUDGET</u>	<u>AMENDED BUDGET</u>	<u>PAID & ENCUMBERED THROUGH 12-31-2025</u>
55000 Public Health and Welfare	7,932,770.00	7,932,770.00	2,351,034.66
TOTAL EXPENDITURES	7,932,770.00	7,932,770.00	2,351,034.66

**Parks and Recreation 2025-2026
Statement of Revenues and Expenditures
Period ending December 31, 2025**

REVENUES:	<u>ORIGINAL BUDGET</u>	<u>AMENDED BUDGET</u>	<u>REC'D THRU 12-31-2025</u>
40000 Local Taxes	1,694,429.00	1,694,429.00	740,858.99
43000 Charges for Current Services	45,000.00	45,000.00	18,225.77
44000 Other Local Revenues	65,000.00	65,000.00	26,921.84
48000 Other Governments and Citizen Groups	0.00	0.00	0.00
49000 Other Sources	0.00	0.00	0.00
TOTAL REVENUES	1,804,429.00	1,804,429.00	786,006.60

Fund Balance June 2025 968,057

EXPENDITURES:	<u>ORIGINAL BUDGET</u>	<u>AMENDED BUDGET</u>	<u>PAID & ENCUMBERED THROUGH 12-31-2025</u>
56000 Social Cultural & Recreational	2,004,750.00	2,004,750.00	337,168.66
TOTAL EXPENDITURES	2,004,750.00	2,004,750.00	337,168.66

PUTNAM COUNTY SELF INSURANCE FUND
 FUND BALANCE SUMMARY FOR 2025-2026
 As of December 31, 2025

Fund Balance as of September 30, 2025			881,754.20
PLUS: Departmental Deposits		60,410.50	
Interest		808.39	
		61,218.89	
LESS: Liability Claims		127,084.92	
Work Comp Claims		251,826.67	
Medical Records		0.00	
Claim Adjuster Fees		0.00	
Legal Fees		7,279.84	
Court Reporter & Court Costs		0.00	
Insurance		76,342.00	
Miscellaneous		0.00	
WC Fees to PMA Insurance Group		4,933.00	
Management fee		0.00	
Liability Reserve Increase		0.00	
(Decrease) this period		-65,394.00	
Work Comp Reserve Increase		8,591.00	
(Decrease) this period		0.00	
		410,663.43	
Ending Fund Balance as of December 31, 2025			532,309.66
CASH SUMMARY			
=====			
Checking balance (9715) as of 12/31/2025		143,162.23	
Checking balance (4324) as of 12/31/2025		1,305,202.03	
Outstanding items:			
Ck# 3893		-4,933.00	
Ck# 3895		-202.50	
Ck# 3894		-47,438.10	
Ending Cash Balance as of December 31, 2025			1,395,790.66
Less: Open Liability Claim Reserves as of 12/31/2025			-348,254.00
Open Work Comp Claim Reserves as of 12/31/2025			-515,227.00
Ending Fund Balance as of December 31, 2025			532,309.66

Number of Open Liability Claims as of December 31, 2025 7
 Number of Open Work Comp Claims as of December 31, 2025 42

This report was prepared by McGriff on 01/27/26

BEFORE THE COUNTY MAYOR OF PUTNAM COUNTY, TENNESSEE

In Re:)
)
THE OLD GAINESBORO ROAD UTILITY)
DISTRICT OF PUTNAM AND JACKSON)
COUNTIES, TENNESSEE)

ORDER APPOINTING COMMISSIONER

Upon notification by the Board of Commissioners of The Old Gainesboro Road Utility District of Putnam and Jackson Counties, Tennessee, of a vacancy on said Board of Commissioners, due to the expiration of the term of **Wayne Moss**, and certification of a list of three names in order of preference for appointment to fill such vacancy in accordance with Tennessee Code Annotated § 7-82-307(a);

It Is Therefore Ordered, Adjudged, and Decreed that the nominee **Wayne Moss** is hereby reappointed to the Board of Commissioners of The Old Gainesboro Road Utility District of Putnam and Jackson Counties, Tennessee, to serve a four-year term from February 1, 2026, to January 31, 2029.

Entered this 29 day of January, 2026.



RANDY PORTER, COUNTY MAYOR
PUTNAM COUNTY, TENNESSEE

**PROPOSED BUDGET CALENDAR FOR
FISCAL YEAR 2026-2027
Putnam County, Tennessee**

<u>Dates for 2026</u>	<u>Responsibility</u>	<u>Actions to be Taken</u>
February	County Mayor	Appoint Budget Committee
February	Manager of Accts/Budgets	Budget Request Letters out to Departments, Nonprofits and Officials
March 13th	Non Profit Agencies	Non-profits Requests due to Mayor's Office
March 27th	Elected Officials Department Heads Road Department Other Misc. Funds	Deadline for submitting budget requests
April 20th	Budget Committee	Organization meeting to elect officers
April	Non-Profit Committee	Committee hears non-profit requests
April	Mgr. of Accts/Budgets County Mayor	Assembles information for presentation to the Budget Committee members
May	Mgr. of Accts/Budgets	Budget Books Presented
May, June	Budget Committee	Review info presented in Budget books and meet and develop recommendations for preliminary budget
May	Board of Education	Deadline for submitting budget requests for FY 2026-2027
June 18th	All Departments and Offices	Last day to get Purchase Orders for 2025-2026
June	Assessor of Property	Submit estimate of Per Penny Rate
July 1 - 7	Mgr. of Accts./Budgets	Close FY 2025-2026 budget year and determine estimated revenue, expenses and fund balances
July 10 - 14	Budget Committee	Review fund balances and begin to finalize budget recommendations to go to Full Commission
No Later than July 15th	Mgr. of Accts./Budgets	Publishes proposed budget in newspaper
July 20th	Mgr. of Accts./Budgets	Sends proposed budget copies to County Commissioners
July 27st	County Commission	Consider 2026-2027 Budget

This schedule is subject to change if necessary