

# PUTNAM COUNTY BOARD OF COMMISSIONERS

## MEETING WILL BE HELD AT THE COURTHOUSE

Regular Monthly Session  
Monday, May 18, 2026

Presiding: Honorable Chris Cassetty  
Commission Chairman

1. Call to Order - Sheriff Eddie Farris
2. Invocation *District 9*
3. Pledge to the Flag of the United States of America *District 9*
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 (to be delivered Monday Night) - 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 Road Committee's recommendation for the renaming of Mud Smith Road.
      - b. Recommends approval of the updated agreement for shared Planning Services.

**2. Fiscal Review Committee**

- a. Recommends approval of budget amendments to the County General Fund.
- b. Recommends approval of budget amendments to the General Purpose School Fund.
- c. Recommends approval of resolution to transfer 1.5 million from Federal Projects Fund to General Purpose School Fund.
- d. Recommends approval of the sale of (1) lot in the Highlands Business Park and authorize the County Mayor to execute a Purchase/Sale Agreement with The Hollingsworth Company.

**3. Nominating Committee**

**B. Report of Special Committees**

**C. Resolutions**

**D. Election of Notaries**

**E. Other New Business**

- 1. Ratification of Randy Porter's appointments to the Insurance Committee for 2 year terms expiring May 2028 as follows:

Chris Cassetty  
Tommy Copeland  
Kathy Dunn

- 2. Ratification of Randy Porter's appointments to the Public Records Commission as follows:

Anna Burgess - Genealogist  
Kim Bradford - Commissioner

**10. Announcements and Statements**

**11. Adjourn**

**PUTNAM COUNTY HIGHWAY DEPARTMENT  
 QUARTERLY REPORT  
 JANUARY, FEBRUARY, MARCH 2026**

**131- ROAD FUND  
 REVENUE**

CODE NUMBER AND DESCRIPTION	ESTIMATED	AMENDMENT	1st. QTR.	2nd. QTR.	3rd. QTR.	TOTALS	UN-REALIZED
40000.110 - 43000.320 LOCAL TAX	3,031,437	-	100,704	1,253,378	1,508,771	2,862,853	168,584
44000.130 - 44000.560 OTHER LOCAL	2,000		400	-	150	550	1,450
46000.410 - 46000.930 STATE TAX	3,708,041		799,746	716,881	741,572	2,258,199	1,449,842
49000 - OTHER SOURCES TRANSFER IN	-		13,200	(13,200)	11,443	11,443	(11,443)
<b>TOTAL ESTIMATED REVENUE</b>	<b>6,741,478</b>	<b>-</b>	<b>914,050</b>	<b>1,957,059</b>	<b>2,261,936</b>	<b>5,133,045</b>	<b>1,608,433</b>
<b>FUND BALANCE MARCH 31, 2026</b>	<b>2,685,866</b>						
<b>EXPENDITURES</b>							
CODE NUMBER AND DESCRIPTION	ESTIMATED	AMENDMENT	1st. QTR.	2nd. QTR.	3rd. QTR.	TOTALS	UN-ENCUMB
61000 - ADMINISTRATION	519,425	-	139,068	149,805	108,441	397,314	122,111
62000 - ROAD CONST. & MAINT.	4,202,853	600,000	1,217,555	1,625,497	601,112	3,444,164	1,358,689
63100 - OPERATION OF EQUIPMENT	654,900	10,000	116,755	186,659	135,798	439,212	225,688
65000 - OTHER CHARGES	379,300	78,300	345,050	38,160	44,064	427,274	30,326
68000 - CAPITAL OUTLAY	985,000	170,000	268,525	209,441	168,000	645,966	509,034
<b>TOTAL EXPENDITURES</b>	<b>6,741,478</b>	<b>858,300</b>	<b>2,086,953</b>	<b>2,209,562</b>	<b>1,057,415</b>	<b>5,353,930</b>	<b>2,245,848</b>

SUMMITTED BY:   
 RANDY JONES, ROAD SUPERVISOR

**PUTNAM COUNTY BOARD OF EDUCATION  
FUND 141 - GENERAL PURPOSE SCHOOL FUND  
BUDGET TO ACTUAL QUARTERLY REPORT AS OF MARCH 2026**

	2025-2026 Budget	Actual Jul-Sept 2025	Actual Oct-Dec 2025	Actual Jan-Mar 2026	Actual Apr-Jun 2026	Total Year to Date
<b>Revenues:</b>						
40000 Local Revenue	40,804,028	3,788,627	14,789,436	16,344,795	-	34,922,859
41000 Licenses and Permits	6,500	1,482	2,081	1,055	-	4,617
43000 Current Services	320,250	35,490	97,676	60,095	-	193,262
44000 Other Local Revenue	39,000	4,743	8,733	40,768	-	54,244
46000 State of Tennessee	90,821,999	18,617,175	27,646,430	25,988,923	-	72,252,529
47000 Federal Thru State	1,501,524	58,647	269,854	387,158	-	715,658
48000 Donations/Other	59,100	11,382	66,840	42,971	-	121,193
49000 Other Sources	1,044,090	162,298	102,255	424,278	-	688,831
<b>TOTAL</b>	<b>134,596,491</b>	<b>22,679,844</b>	<b>42,983,305</b>	<b>43,290,044</b>	<b>-</b>	<b>108,953,192</b>
<b>Encumbrances / Expenditures:</b>						
71100 Regular Education	60,260,440	13,201,315	14,438,913	14,795,809	-	42,436,037
71150 Alternative Education	1,118,899	212,178	268,785	285,024	-	765,987
71200 Special Education	14,454,424	2,809,011	3,477,907	3,786,881	-	10,073,799
71300 Vocational Education	4,958,729	1,003,566	983,607	1,158,449	-	3,145,622
71600 Adult Education	646,819	139,379	138,405	143,714	-	421,499
72110 Attendance	515,779	251,506	77,616	78,414	-	407,536
72120 Health Services	1,741,949	327,543	433,877	451,674	-	1,213,094
72130 Other Student Services	4,037,317	826,678	931,403	998,567	-	2,756,648
72210 Regular Ed. Support	5,033,719	1,011,378	1,164,087	1,249,313	-	3,424,778
72215 Alternative Ed. Support	167,783	36,646	41,004	42,731	-	120,382
72220 Special Ed. Support	2,874,657	528,627	616,924	670,524	-	1,816,075
72230 Vocational Ed. Support	170,829	44,190	55,328	38,110	-	137,628
72250 Technology	2,488,010	774,321	384,027	415,645	-	1,573,994
72260 Adult Ed. Support	215,189	45,895	44,484	59,040	-	149,420
72310 Board of Education	2,446,901	1,282,817	487,913	387,130	-	2,157,861
72320 Office of the Director	362,244	55,470	71,993	73,685	-	201,147
72410 Office of Principal	10,093,055	1,841,643	2,502,282	2,632,560	-	6,976,485
72510 Fiscal Services	1,146,844	375,427	264,820	260,377	-	900,624
72520 HR / Personnel	338,812	96,499	83,969	83,268	-	263,735
72610 Operation of Plant	9,460,454	2,536,925	2,386,787	2,135,803	-	7,059,515
72620 Maintenance of Plant	3,586,036	792,676	815,819	736,327	-	2,344,823
72710 Transportation	5,861,015	1,053,828	1,974,011	1,517,776	-	4,545,614
73100 Food Services	876,192	192,759	192,741	284,999	-	670,499
73300 Community Services	844,530	121,317	221,339	232,458	-	575,114
73400 Early Childhood Ed	2,430,322	447,153	601,979	634,175	-	1,683,308
76100 Regular Capital Outlay	870,919	14,600	-	102,267	-	116,867
99100 Operating Transfers	-	32,266	(3,618)	(30,120)	-	(1,471)
<b>TOTAL</b>	<b>137,001,867</b>	<b>30,055,615</b>	<b>32,656,403</b>	<b>33,224,599</b>	<b>-</b>	<b>95,936,616</b>

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
<b>TOTAL</b>	<b>12,459,689</b>	<b>12,174,162</b>	<b>17,305,428</b>	<b>18,584,907</b>	<b>23,497,541</b>	<b>18,317,713</b>

**PUTNAM COUNTY BOARD OF EDUCATION  
FUND 142 - SCHOOL FEDERAL PROJECTS FUND  
BUDGET TO ACTUAL QUARTERLY REPORT AS OF MARCH 2026**

	2025-2026 Budget	Actual Jul-Sept 2025	Actual Oct-Dec 2025	Actual Jan-Mar 2026	Actual Apr-Jun 2026	Total Year to Date
<b>Revenues:</b>						
47000 Federal Thru State	9,049,783	1,640,510	2,091,154	2,037,950	-	5,769,614
49000 Other Sources	404,145	96,490	98,331	85,994	-	280,815
<b>TOTAL</b>	<b>9,453,928</b>	<b>1,737,001</b>	<b>2,189,485</b>	<b>2,123,943</b>	<b>-</b>	<b>6,050,429</b>
<b>Encumbrances / Expenditures:</b>						
71100 Regular Instruction Program	3,103,223	480,591	639,125	666,838	-	1,786,554
71200 Special Education Program	2,944,858	540,671	732,673	740,676	-	2,014,021
71300 Vocational Education Program	190,200	75,249	64,814	17,611	-	157,675
72130 Other Student Support	207,422	40,871	32,616	22,744	-	96,232
72210 Regular Instruction Program	2,237,804	451,620	510,004	486,948	-	1,448,573
72710 Transportation	1,167	-	-	-	-	-
73300 Community Services	280,000	32,497	69,071	69,011	-	170,579
73400 Early Childhood Education	40,000	40,000	-	-	-	40,000
99100 Operating Transfers	449,253	96,490	119,440	103,628	-	319,559
<b>TOTAL</b>	<b>9,453,928</b>	<b>1,757,990</b>	<b>2,167,744</b>	<b>2,107,458</b>	<b>-</b>	<b>6,033,192</b>

<b>FUND BALANCE (audited)</b>	<b>FY 20</b>	<b>FY 21</b>	<b>FY 22</b>	<b>FY 23</b>	<b>FY 24</b>	<b>FY 25</b>
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)	-	-	-
<b>TOTAL</b>	<b>1,003,980</b>	<b>3,056,657</b>	<b>2,672,343</b>	<b>3,060,427</b>	<b>3,000,000</b>	<b>3,000,000</b>

**PUTNAM COUNTY BOARD OF EDUCATION  
FUND 143 - CENTRAL CAFETERIA FUND  
BUDGET TO ACTUAL QUARTERLY REPORT AS OF MARCH 2026**

	2025-2026 Budget	Actual Jul-Sept 2025	Actual Oct-Dec 2025	Actual Jan-Mar 2026	Actual Apr-Jun 2026	Total Year to Date
<b>Revenues:</b>						
43000 Charges for Current Services	2,002,769	171,014	410,799	218,384	-	800,197
44000 Other Local Revenue	100,000	35,725	15,924	20,883	-	72,531
46500 State of Tennessee	71,000	-	-	-	-	-
47100 Federal Thru State	7,626,231	1,505,826	1,614,315	1,808,176	-	4,928,318
<b>TOTAL</b>	<b>9,800,000</b>	<b>1,712,565</b>	<b>2,041,038</b>	<b>2,047,443</b>	<b>-</b>	<b>5,801,046</b>
<b>Encumbrances / Expenditures:</b>						
73100 Food Services	8,872,000	1,807,417	2,329,728	2,252,310	-	6,389,455
99100 Operating Transfers	928,000	162,298	81,145	406,644	-	650,087
<b>TOTAL</b>	<b>9,800,000</b>	<b>1,969,715</b>	<b>2,410,873</b>	<b>2,658,953</b>	<b>-</b>	<b>7,039,542</b>

<b>FUND BALANCE (audited)</b>	<b>FY 20</b>	<b>FY 21</b>	<b>FY 22</b>	<b>FY 23</b>	<b>FY 24</b>	<b>FY 25</b>
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
<b>TOTAL</b>	<b>1,528,547</b>	<b>2,184,941</b>	<b>5,178,463</b>	<b>5,411,235</b>	<b>4,676,640</b>	<b>3,912,237</b>

**PUTNAM COUNTY BOARD OF EDUCATION  
 FUND 146 - EXTENDED SCHOOL PROGRAM FUND  
 BUDGET TO ACTUAL QUARTERLY REPORT AS OF MARCH 2026**

	2025-2026 Budget	Actual Jul-Sept 2025	Actual Oct-Dec 2025	Actual Jan-Mar 2026	Actual Apr-Jun 2026	Total Year to Date
<b>Revenues:</b>						
43000 Charges for Current Services	1,663,210	357,488	336,752	389,322	-	1,083,563
47000 Federal Thru State	229,540	44,757	60,745	57,985	-	163,487
<b>TOTAL</b>	<b>1,892,750</b>	<b>402,246</b>	<b>397,497</b>	<b>447,307</b>	<b>-</b>	<b>1,247,050</b>
<b>Encumbrances / Expenditures:</b>						
73300 Community Services	1,901,750	300,566	384,213	399,950	-	1,084,729
<b>TOTAL</b>	<b>1,901,750</b>	<b>300,566</b>	<b>384,213</b>	<b>399,950</b>	<b>-</b>	<b>1,084,729</b>

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

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

<b>REVENUES:</b>	<b><u>ORIGINAL BUDGET</u></b>	<b><u>AMENDED BUDGET</u></b>	<b><u>REC'D THRU 3-31-2026</u></b>
40000 Local Taxes	30,029,014.00	30,029,014.00	26,727,064.60
41000 Licenses and Permits	505,000.00	505,000.00	431,933.89
42000 Fines, Forfeitures and Penalties	338,000.00	338,000.00	246,886.53
43000 Charges for Current Service	6,772,500.00	6,805,409.88	5,888,474.60
44000 Other Local Revenue	6,148,000.00	6,238,114.03	4,274,364.99
45000 Fees Received from County Officials	4,805,000.00	4,805,000.00	3,475,356.79
46000 State of Tennessee	9,483,601.00	9,980,669.63	7,124,352.04
47000 Federal Government	1,446,842.00	1,479,563.28	1,510,104.05
48000 Other Governments and Citizens Groups	650,000.00	674,000.00	337,210.25
49000 Other Sources	<u>50,000.00</u>	<u>90,000.00</u>	<u>45,676.31</u>
<b>TOTAL REVENUES</b>	<b>60,227,957.00</b>	<b>60,944,770.82</b>	<b>50,061,424.05</b>

Fund Balance June 2025 35,140,433

<b>EXPENDITURES:</b>	<b><u>ORIGINAL BUDGET</u></b>	<b><u>AMENDED BUDGET</u></b>	<b><u>THROUGH 12-31-2025</u></b>
51000 General Administration	7,050,356.00	7,070,456.00	6,191,571.75
52000 Finance	3,032,268.00	3,064,268.00	2,849,905.89
53000 Administration of Justice	3,707,478.00	3,747,478.00	3,434,656.77
54000 Public Safety	26,112,332.00	26,738,707.31	23,022,425.04
55000 Public Health & Welfare	11,001,381.00	11,140,519.51	11,067,708.68
56000 Social, Cultural & Recreational Services	1,142,574.00	1,142,574.00	1,777,168.28
57000 Agriculture & Natural Resources	431,460.00	431,460.00	245,222.39
58000 Other Operations	15,920,666.00	16,040,666.00	2,934,957.41
91000 Transfers Out			
<b>TOTAL EXPENDITURES</b>	<b>68,398,515.00</b>	<b>69,376,128.82</b>	<b>51,523,616.21</b>

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

<b>REVENUES:</b>	<u><b>ORIGINAL BUDGET</b></u>	<u><b>AMENDED BUDGET</b></u>	<u><b>REC'D THRU 3-31-2026</b></u>
40000 Local Taxes	27,802,864.00	27,802,864.00	25,154,061.23
44000 Other Local Revenues	0.00	0.00	120,273.32
49000 Other Sources	0.00	0.00	3,055.92
<b>TOTAL REVENUES</b>	<b>27,802,864.00</b>	<b>27,802,864.00</b>	<b>25,277,390.47</b>
 <b>Fund Balance June 2025</b>	 <b>33,104,928</b>		
 <b>EXPENDITURES:</b>	 <u><b>ORIGINAL BUDGET</b></u>	 <u><b>AMENDED BUDGET</b></u>	 <u><b>PAID &amp; ENCUMBERED THROUGH 3-31-2026</b></u>
80000 Debt Service	19,528,304.00	19,528,304.00	19,538,622.84
99100 Transfers Out	<u>12,400,000.00</u>	<u>12,400,000.00</u>	<u>12,400,000.00</u>
<b>TOTAL EXPENDITURES</b>	<b>31,928,304.00</b>	<b>31,928,304.00</b>	<b>31,938,622.84</b>

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

<b>REVENUES:</b>	<b><u>ORIGINAL BUDGET</u></b>	<b><u>AMENDED BUDGET</u></b>	<b><u>REC'D THRU 3-31-2026</u></b>
40000 Local Taxes	4,223,431.00	4,223,431.00	4,137,592.55
43000 Charges for Current Service	2,580,000.00	2,580,000.00	1,751,237.20
44000 Other Local Revenues	325,000.00	325,000.00	181,840.67
46000 State of Tennessee	107,760.00	107,760.00	75,127.10
47000 Federal Government	0	0	<u>0</u>
<b>TOTAL REVENUES</b>	<b>7,236,191.00</b>	<b>7,236,191.00</b>	<b>6,145,797.52</b>
 <b>Fund Balance June 2025</b>	 <b>1,892,517</b>		
 <b>EXPENDITURES:</b>	 <b><u>ORIGINAL BUDGET</u></b>	 <b><u>AMENDED BUDGET</u></b>	 <b><u>PAID &amp; ENCUMBERED</u></b>
			 <b><u>THROUGH 3-31-2026</u></b>
55000 Public Health and Welfare	7,932,770.00	7,932,770.00	3,609,715.37
<b>TOTAL EXPENDITURES</b>	<b>7,932,770.00</b>	<b>7,932,770.00</b>	<b>3,609,715.37</b>

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

<b>REVENUES:</b>	<b><u>ORIGINAL BUDGET</u></b>	<b><u>AMENDED BUDGET</u></b>	<b><u>REC'D THRU 3-31-2026</u></b>
40000      Local Taxes	1,694,429.00	1,694,429.00	1,363,414.55
43000      Charges for Current Services	45,000.00	45,000.00	22,964.77
44000      Other Local Revenues	65,000.00	65,000.00	46,326.84
48000      Other Governments and Citizen Groups	0.00	0.00	0.00
49000      Other Sources	0.00	0.00	0.00
<b>TOTAL REVENUES</b>	<b>1,804,429.00</b>	<b>1,804,429.00</b>	<b>1,432,706.16</b>

**Fund Balance June 2025** 990,838

<b>EXPENDITURES:</b>	<b><u>ORIGINAL BUDGET</u></b>	<b><u>AMENDED BUDGET</u></b>	<b><u>PAID &amp; ENCUMBERED THROUGH 3-31-2026</u></b>
56000      Social Cultural & Recreational	2,004,750.00	2,004,750.00	511,701.43
<b>TOTAL EXPENDITURES</b>	<b>2,004,750.00</b>	<b>2,004,750.00</b>	<b>511,701.43</b>