



**A RESOLUTION OF FRANKLIN COUNTY, KANSAS TO EXCEED THE
REVENUE NEUTRAL RATE IN ITS PROPERTY TAX LEVY TO FUND THE 2026 BUDGET**

WHEREAS, the Franklin County Board of County Commissioners is statutorily required to provide notice and hearing prior to exceeding the Revenue Neutral Rate; and

WHEREAS, the Franklin County Clerk provided notice of the hearing on the Revenue Neutral Rate on August 27, 2025 in the county newspaper; and

WHEREAS, the Revenue Neutral Rate for tax year 2025 to fund the 2026 budget for Franklin County was calculated as 45.121 mills by the County Clerk; and

WHEREAS, the budget proposed by the Franklin County Commission for tax year 2025 to fund the 2026 budget will require the levy of a property tax rate exceeding the Revenue Neutral Rate; and

WHEREAS, the Franklin County Commission held a hearing on September 10, 2025 allowing all interested taxpayers an opportunity to be heard at the hearing; and

WHEREAS, the Franklin County Commission having heard testimony, have determined that it is in the best interests of Franklin County to exceed the Revenue Neutral Rate.

BE IT THEREFORE RESOLVED

BY

THE BOARD OF COUNTY COMMISSIONERS OF FRANKLIN COUNTY

Franklin County shall levy a property tax rate exceeding the Revenue Neutral Rate of 45.142 mills for Tax Year 2025.

This resolution shall take effect and be in force immediately upon its adoption and shall remain in effect until future action is taken by the Franklin County Commission.

ADOPTED this 10th day of September 2025.

Rodney L. Harris
Chair

Received and recorded this 10th day of September 2025.


Janet Paddock
County Clerk

Roll Call Vote

A Roll Call Vote of the Franklin County Commission To Levy a Property Tax Exceeding the Revenue Neutral Rate

Hearing to Exceed Revenue Neutral Rate held on September 10, 2025

Resolution No. _____

Governing Body Member	Yes	No	No Vote
Colton M. Waymire	X		
Rod Harris	X		
Sabrina Meador	X		
Donald Stottlemire	X		
Ianne Dickinson	X		
TOTAL			

Certified:



Schedule of Transfers

Expenditure Fund Transferred From:	Receipt Fund Transferred To:	Actual Amount for 2024	Current Amount for 2025	Proposed Amount for 2026	Transfers Authorized by Statute
Special Auto	General Fund	70,565	50,000		8-145
Ambulance Fund	Ambulance Special Equi	250,000	250,000		12-110d
County Building	Capital Improvement	704,500	704,500		19-120
County Building	Special Equipment Rese	240,000	240,000		19-119
Tourism and Conventio	Fair Fund	7,000	7,000		Resolution
Tourism and Conventio	Fair Building Fund	8,000	8,000		Resolution
Tourism and Conventio	Historical Society	2,000	2,000		Resolution
Noxious Weed Fund	Noxious Weed Capital C	5,000	10,000		2-1318
Health Fund	Health Capital Outlay	25,000	25,000		65-204
Road and Bridge Fund	Capital Improvement	50,000	50,000		68-141g
Road and Bridge Fund	Special Machinery Fund	268,500	550,000		19-120
Speciail Liability Fund	Risk Management Reser	50,000	50,000		12-2615
Solid Waste Fund	Solid Waste Capital Imp	50,000	50,000		Resolution
General Fund	Capital Improvement	100,000	100,000		Resolution
General Fund	Special Equipment Rese	70,000	70,000		Resolution
	Total	1900565	2166500	0	
	Adjustments*				
	Adjusted Totals	1900565	2166500	0	

*Note: Adjustments are required only if the transfer is being made in and/or from a non-budgeted fund.

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget General	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	6,909,480	7,432,363	4,663,869
Receipts:			
Ad Valorem Tax	4,905,609	4,965,702	xxxxxxxxxxxxxxxxxxxx
Delinquent Tax	118,687	83,989	
Motor Vehicle Tax	678,471	432,958	430,866
Recreational Vehicle Tax	15,372	9,353	9,331
16/20M Vehicle Tax	15,305	11,301	10,538
Commercial Vehicle Tax	27,084	19,364	19,548
Watercraft Tax	5,750	4,146	3,864
Gross Earnings (Intangible) Tax		0	0
Mineral Production Tax		0	0
Local Alcoholic Liquor	1,062	0	
Interest on Tax	67,872		25,000
Local Sales Tax	2,775,536	2,750,000	2,750,000
EMPG Grant	26,783		
Contracts with Other Governments	635,919	727,168	787,358
Officer Fees			
Commissioner Fees	6,566	8,000	8,000
Clerk Fees	6,199	9,000	9,000
Appraiser Fees	344	1,000	1,000
Clerk of District Court Fees	12,714	5,000	5,000
Sheriff Fees	121,359	12,000	12,000
Register of Deeds Fees	234,294	150,000	150,000
Jail Fees	15,704	50,000	50,000
Juvenile Justice Fees	66	12,000	12,000
Environmental Fees	28,490	18,000	18,000
Planning and Zoning Fees	52,255	30,000	30,000
Information Technology Fees	3,919	1,000	1,000
Interest on Investments	1,259,756	345,000	75,000
Rent		0	0
Motor Vehicle Transfer	27,242	50,000	50,000
Interest on Delinquent Tax	285,408		
Tax Sale Fees	11,048		
NRP Fees	7,000	9,000	9,000
In Lieu of Taxes (IRB)			
Interest on Idle Funds			
Neighborhood Revitalization Rebate			-50,137
Miscellaneous	4,924		
Does miscellaneous exceed 10% of Total F			
Total Receipts	11,350,738	9,703,981	4,416,368
Resources Available:	18,260,218	17,136,344	9,080,237

FUND PAGE - GENERAL DETAIL

Adopted Budget

General Fund - Detail Expenditures

	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Expenditures:			
County Commissioners			
Salaries	187,501	200,475	185,761
Contractual	565,400	599,007	676,405
Commodities	3,216	6,500	6,500
Capital Outlay			
Reimbursed Expense	(4,705)	(4,000)	(4,000)
Total	751,412	801,982	864,666
County Clerk			
Salaries	161,563	176,911	193,688
Contractual	13,906	5,220	5,220
Commodities	6,936	7,100	7,100
Capital Outlay		1,800	1,800
Reimbursed Expense	(11,785)		
Total	170,620	191,031	207,808
County Treasurer			
Salaries	211,842	218,731	220,823
Contractual	44,491	51,650	53,170
Commodities	2,629	7,120	5,600
Reimbursed Expense	(33,181)	(40,000)	(40,000)
Total	225,781	237,501	239,593
County Attorney			
Salaries	576,547	615,358	659,494
Contractual	40,510	37,780	43,700
Commodities	6,689	10,000	8,000
Capital Outlay	1,071	7,500	4,000
Total	624,817	670,638	715,194
Register of Deeds			
Salaries	125,383	133,878	145,838
Contractual	982	1,920	1,920
Commodities	394	1,600	1,600
Reimbursed Expense	(3,806)		
Total	122,953	137,398	149,358
Unified Court			
Salaries	10,759	14,208	14,435
Contractual	303,954	319,788	337,743
Commodities	11,877	11,000	11,000
Capital Outlay	18,869	15,000	15,000
Reimbursed Expense	(7,703)	(5,000)	(5,000)
Total	337,756	354,996	373,178
Administration			
Salaries	401,544	462,585	487,852
Contractual	66,713	73,334	74,157
Commodities	5,791	9,000	9,000
Capital Outlay		2,000	2,000
Total	474,048	546,919	573,009
Appraiser			
Salaries	330,278	391,503	434,244
Contractual	73,738	54,620	51,120
Commodities	8,568	10,500	14,500
Capital Outlay			
Reimbursed Expense	(661)	(1,000)	(1,000)
Total	411,923	455,623	498,864
Total - Page 6b	3,119,310	3,396,088	3,621,670

Franklin County

2026

FUND PAGE - GENERAL

Adopted Budget

General Fund - Detail Expend

	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Expenditures:			
Information Technologies			
Salaries	203,566	219,714	239,157
Contractual	468,062	531,871	552,271
Commodities	50,025	51,800	52,300
Capital Outlay	17,562	45,000	45,000
Reimbursed Expense	(84,524)	(75,000)	(75,000)
Total	654,691	773,385	813,728
Election			
Salaries	53,529	67,310	77,260
Contractual	77,488	62,694	62,694
Commodities	15,490	29,000	29,000
Reimbursed Expense	(14,392)		
Total	132,115	159,004	168,954
Record Storage			
Contractual	5,150	13,500	
Reimbursed Expense	(980)		
Total	4,170	13,500	0
District Wide Court			
Contractual	80,463	89,030	91,000
Reimbursed Expense	(50,147)	(48,926)	(50,037)
Total	30,316	40,104	40,963
Planning and Building			
Salaries	186,157	194,943	212,548
Contractual	19,815	31,629	31,629
Commodities	4,741	8,200	8,200
Capital Outlay			
Reimbursed Expense	(2,665)	(4,000)	(4,000)
Total	208,048	230,772	248,377
Building and Grounds			
Salaries	189,014	199,643	223,621
Contractual	245,597	267,664	217,364
Commodities	23,670	30,500	80,800
Reimbursed Expense	(1,426)		
Total	456,855	497,807	521,785
Sheriff			
Salaries	1,849,574	2,214,962	2,214,981
Contractual	162,212	126,740	142,240
Commodities	184,524	174,500	184,500
Capital Outlay	15,289	12,448	15,000
Reimbursed Expense	(32,746)	(7,000)	(7,000)
Total	2,178,853	2,521,650	2,549,721
Jail			
Salaries	1,137,526	1,343,507	1,330,695
Contractual	316,406	311,538	363,810
Commodities	248,276	220,200	263,700
Capital Outlay	519	5,000	5,000
Reimbursed Expense	(85,017)	(40,000)	(40,000)
Total	1,617,710	1,840,245	1,923,205
Total - Page 6c	5,282,758	6,076,467	6,266,733

FUND PAGE - GENERAL

Adopted Budget General Fund - Detail Expend	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Expenditures:			
Juvenile Services			
Salaries			
Contractual	51,924	198,250	198,250 **
Commodities		5,400	5,400
Capital Outlay			
Reimbursed Expense	(187)		
Total	51,737	203,650	203,650
Emergency Management			
Salaries	67,775	71,289	76,359
Contractual	13,393	13,475	15,975
Commodities	5,032	5,500	5,500 **
Capital Outlay	299,287	309,000	309,000
Reimbursed Expense			
Total	385,487	399,264	406,834
Emergency Communications			
Salaries	624,504	1,256,314	1,370,799
Contractual	4,574	6,230	5,630 **
Commodities	3,556	4,300	4,900
Reimbursed Expense	(1,360)		
Total	631,274	1,266,844	1,381,329
Environmental Health			
Salaries	99,063	102,868	110,938
Contractual	10,904	12,501	12,581 **
Commodities	1,439	3,000	3,000
Capital Outlay			
Total	111,406	118,369	126,519
Developmental Disabilities			
Salaries			
Contractual	102,000	102,000	102,000 **
Commodities			
Capital Outlay			
Total	102,000	102,000	102,000
Mental Health			
Salaries			
Contractual	185,000	190,000	192,280 **
Commodities			
Capital Outlay			
Total	185,000	190,000	192,280
Conservation District			
Salaries			
Contractual	49,820	50,000	51,800 **
Commodities			
Capital Outlay			
Total	49,820	50,000	51,800
Economic Development			
Salaries			
Contractual	67,593	67,593	67,593 **
Commodities			
Capital Outlay			
Total	67,593	67,593	67,593
Total - Page 6d	1,584,317	2,397,720	2,532,005

FUND PAGE - GENERAL

Adopted Budget General Fund - Detail Expend	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Expenditures:			
Elderly Services			
Salaries			
Services for the Elderly	122,500	122,500	124,300 **
ECKAAA	107,200	109,700	109,700
Capital Outlay			
Total	229,700	232,200	234,000
Capital Outlay			
Salaries			
Contractual	454,670	370,000	370,000 **
Reimbursements	(12,900)		
Transfers	170,000		
Total	611,770	370,000	370,000
Capital Reserves			
Salaries			
Contractual			
Commodities			
Capital Outlay			1,000,000
Total	0	0	1,000,000
Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	0	0	0
Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	0	0	0
Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	0	0	0
Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	0	0	0
Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	0	0	0
Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	0	0	0
Total - Page6e	841,470	602,200	1,604,000

FUND PAGE - GENERAL

Adopted Budget General Fund - Detail Expend	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Expenditures:			
Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	0	0	0
Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	0	0	0
Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	0	0	0
Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	0	0	0
Contractual			
Judgments			
Total	0	0	0
Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	0	0	0
Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	0	0	0
Total - Page 6f	0	0	0
Total - Page 6b	3,119,310	3,396,088	3,621,670
Total - Page 6c	5,282,758	6,076,467	6,266,733
Total - Page 6d	1,584,317	2,397,720	2,532,005
Total - Page 6e	841,470	602,200	1,604,000
Total Detail Expenditures**	10,827,855	12,472,475	14,024,408

** Note: The Total Detail Expenditures amount should agree to the General Subtotal amounts.

Franklin County

2026

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget	Prior Year	Current Year	Proposed Budget
Debt Service	Actual for 2024	Estimate for 2025	Year for 2026
Unencumbered Cash Balance Jan 1	117,642	5,569	98,352
Receipts:			
Ad Valorem Tax	761,699	803,385	xxxxxxxxxxxxxxxxxxx
Delinquent Tax	20,280	2,500	
Motor Vehicle Tax	107,855	67,198	69,708
Recreational Vehicle Tax	2,444	1,452	1,509
16/20M Vehicle Tax	2,634	1,754	1,705
Commercial Vehicle Tax	4,337	3,005	3,163
Watercraft Tax	905	643	625
In Lieu of Tax (IRB)			
Interest on Idle Funds			
Neighborhood Revitalization Rebate			-7,952
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	900,154	879,937	68,758
Resources Available:	1,017,796	885,506	167,110
Expenditures:			
Bond and Interest Payments	1,012,227		
2013 Refnding Bonds			
PBC Lease HVAC Project		219,630	219,080
PBC Lease Justice Center Project		266,630	264,880
Contractual Fees on PBC Leases		4,950	4,000
2017A Industrial Park Bonds		295,944	413,288
2019A Industiral Park Bonds			
Capital Outlay			50,000
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Expenditures	1,012,227	787,154	951,248
Unencumbered Cash Balance Dec 31	5,569	98,352	xxxxxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amount	973,448	953,098	951,248
		Non-Appropriated Balance	
SeeTab A		Total Expenditure/Non-Appr Balance	951,248
		Tax Required	784,138
	Delinquent Comp Rate: 3.5%		27,445
	Amount of 2025 Ad Valorem Tax		811,583

CPA Summary

FUND PAGE - ROAD DETAIL

Adopted Budget

Road & Bridge Fund

	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Expenditures:			
Operations			
Salaries	1,660,268	1,916,576	1,944,729
Contractual	893,122	1,181,655	1,407,655
Commodities	2,428,169	2,548,000	2,638,500
Reimbursed Expenses	(320,885)	(225,000)	(225,000)
Total	4,660,674	5,421,231	5,765,884
Capital			
Operating Transfers	600,000	950,000	1,150,000
Lease Purchase Agreements	423,200	550,000	350,000
Capital Outlay	21,963		1,000,000
Total	1,045,163	1,500,000	2,500,000
Salaries			
Contractual			
Commodities			
Capital Outlay			500,000
Total	0	0	500,000
Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	0	0	0
Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	0	0	0
Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	0	0	0
Total Detail Expenditures**	5,705,837	6,921,231	8,765,884

** Note: The Total Detail Expenditures amounts should agree to Road Subtotal amounts.

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Ambulance			
Unencumbered Cash Balance Jan 1	67,947	14,083	10,969
Receipts:			
Ad Valorem Tax	1,054,228	1,157,254	XXXXXXXXXXXXXXXXXX
Delinquent Tax	16,236	13,946	
Motor Vehicle Tax	90,428	92,813	100,413
Recreational Vehicle Tax	2,049	2,005	2,174
16/20 M Vehicle Tax	2,036	2,422	2,456
Commercial Vehicle Tax	3,612	4,151	4,556
Watercraft Tax	766	888	901
Service Fees	873,515	1,200,000	1,200,000
Interest on Idle Funds			
Neighborhood Revitalization Rebate			-12,721
Miscellaneous	7,368		
Does miscellaneous exceed 10% of Total R			
Total Receipts	2,050,238	2,473,479	1,297,779
Resources Available:	2,118,185	2,487,562	1,308,748
Expenditures:			
Salaries	1,851,630	1,970,443	2,054,013
Contractual	99,519	100,400	95,450
Commodities	154,617	158,250	166,250
Capital Outlay	241	250,000	250,000
Reimbursed Expense	-1,905	-2,500	-2,500
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	2,104,102	2,476,593	2,563,213
Unencumbered Cash Balance Dec 31	14,083	10,969	XXXXXXXXXXXXXXXXXX
2024/2025/2026 Budget Authority Amount	2,278,536	2,476,593	2,563,213
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	2,563,213
		Tax Required	1,254,465
Delinquent Comp Rate:	3.5%		43,906
Amount of 2025 Ad Valorem Tax			1,298,371

Adopted Budget	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
County Building			
Unencumbered Cash Balance Jan 1	70,658	76,002	101,229
Receipts:			
Ad Valorem Tax	829,112	876,938	XXXXXXXXXXXXXXXXXX
Delinquent Tax	16,730	12,295	
Motor Vehicle Tax	95,040	73,044	76,091
Recreational Vehicle Tax	2,153	1,578	1,648
16/20 M Vehicle Tax	2,202	1,906	1,861
Commercial Vehicle Tax	3,805	3,267	3,452
Watercraft Tax	802	699	683
Interest on Idle Funds			
Neighborhood Revitalization Rebate			-8,293
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	949,844	969,727	75,442
Resources Available:	1,020,502	1,045,729	176,671
Expenditures:			
Operating Transfers			
County Building Reserve	704,500	704,500	704,500
Equipment Reserve	240,000	240,000	240,000
Capital Outlay			50,000
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	944,500	944,500	994,500
Unencumbered Cash Balance Dec 31	76,002	101,229	XXXXXXXXXXXXXXXXXX
2024/2025/2026 Budget Authority Amount	994,500	994,500	994,500
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	994,500
		Tax Required	817,829
Delinquent Comp Rate:	3.5%		28,624
Amount of 2025 Ad Valorem Tax			846,453

CPA Summary

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Employee Benefits			
Unencumbered Cash Balance Jan 1	2,335,692	2,004,490	1,559,133
Receipts:			
Ad Valorem Tax	3,663,953	4,295,966	XXXXXXXXXXXXXXXXXXXX
Delinquent Tax	68,361	71,544	
Motor Vehicle Tax	386,869	322,790	372,754
Recreational Vehicle Tax	8,766	6,974	8,072
16/20 M Vehicle Tax	8,962	8,425	9,117
Commercial Vehicle Tax	15,489	14,437	16,912
Watercraft Tax	3,265	3,090	3,344
Interest on Idle Funds			
Neighborhood Revitalization Rebate			-44,100
Miscellaneous	17,954		
Does miscellaneous exceed 10% of Total R			
Total Receipts	4,173,619	4,723,226	366,099
Resources Available:	6,509,311	6,727,716	1,925,232
Expenditures:			
Personal Services	4,530,228	5,182,833	5,288,328
Contractual			
Commodities			
Capital Outlay			1,000,000
Reimbursed Expense	-25,407	-14,250	-14,250
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	4,504,821	5,168,583	6,274,078
Unencumbered Cash Balance Dec 31	2,004,490	1,559,133	XXXXXXXXXXXXXXXXXXXX
2024/2025/2026 Budget Authority Amount	5,794,910	6,168,583	6,274,078
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	6,274,078
		Tax Required	4,348,846
		Delinquent Comp Rate: 3.5%	152,210
		Amount of 2025 Ad Valorem Tax	4,501,056

Adopted Budget

Adopted Budget	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Fair			
Unencumbered Cash Balance Jan 1	2,046	2,847	2,847
Receipts:			
Ad Valorem Tax		0	XXXXXXXXXXXXXXXXXXXX
Delinquent Tax	1		
Motor Vehicle Tax			
Recreational Vehicle Tax			
16/20 M Vehicle Tax			
Commercial Vehicle Tax			
Watercraft Tax			
Transfer	7,000	7,000	4,153
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	7,001	7,000	4,153
Resources Available:	9,047	9,847	7,000
Expenditures:			
Contractual Services	6,200	7,000	7,000
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	6,200	7,000	7,000
Unencumbered Cash Balance Dec 31	2,847	2,847	XXXXXXXXXXXXXXXXXXXX
2024/2025/2026 Budget Authority Amount	7,000	7,000	7,000
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	7,000
		Tax Required	0
		Delinquent Comp Rate: 3.5%	0
		Amount of 2025 Ad Valorem Tax	0

CPA Summary

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Fair Building			
Unencumbered Cash Balance Jan 1	245	246	246
Receipts:			
Ad Valorem Tax		0	XXXXXXXXXXXXXXXXXXXX
Delinquent Tax	1		
Motor Vehicle Tax			
Recreational Vehicle Tax			
16/20 M Vehicle Tax			
Commercial Vehicle Tax			
Watercraft Tax			
Transfer	8,100	8,100	7,854
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	8,101	8,100	7,854
Resources Available:	8,346	8,346	8,100
Expenditures:			
Contractual Services	8,100	8,100	8,100
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	8,100	8,100	8,100
Unencumbered Cash Balance Dec 31	246	246	XXXXXXXXXXXXXXXXXXXX
2024/2025/2026 Budget Authority Amount	8,000	8,100	8,100
		Non-Appropriated Balance	
See Tab A		Total Expenditure/Non-Appr Balance	8,100
		Tax Required	0
		Delinquent Comp Rate: 3.5%	0
		Amount of 2025 Ad Valorem Tax	0

Adopted Budget	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Health			
Unencumbered Cash Balance Jan 1	1,200,728	1,363,723	1,042,445
Receipts:			
Ad Valorem Tax	439,289	456,281	XXXXXXXXXXXXXXXXXXXX
Delinquent Tax	8,590		
Motor Vehicle Tax	48,668	38,679	39,591
Recreational Vehicle Tax	1,103	836	857
16/20 M Vehicle Tax	1,070	1,010	968
Commercial Vehicle Tax	1,940	1,730	1,796
Watercraft Tax	413	370	355
Federal Grants	206,404		115,000
State Grants	308,334	214,799	208,667
Service Fees	430,276	355,500	250,000
Contract Fees		12,437	20,000
Interest on Idle Funds			
Neighborhood Revitalization Rebate			-3,969
Miscellaneous			29,500
Does miscellaneous exceed 10% of Total R			
Total Receipts	1,446,087	1,081,642	662,765
Resources Available:	2,646,815	2,445,365	1,705,210
Expenditures:			
Salaries	713,426	783,867	862,658
Contractual Service	122,998	137,053	132,624
Commodities	412,029	451,000	455,350
Capital Outlay	9,255	6,000	6,000
Transfer	25,000	25,000	25,000
Reimbursements	384		
Cash Reserve (2026 column)			615,000
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	1,283,092	1,402,920	2,096,632
Unencumbered Cash Balance Dec 31	1,363,723	1,042,445	XXXXXXXXXXXXXXXXXXXX
2024/2025/2026 Budget Authority Amount	1,900,011	1,931,920	2,096,632
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	2,096,632
		Tax Required	391,422
		Delinquent Comp Rate: 3.5%	13,700
		Amount of 2025 Ad Valorem Tax	405,122

CPA Summary

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget	Prior Year	Current Year	Proposed Budget
Historical Society	Actual for 2024	Estimate for 2025	Year for 2026
Unencumbered Cash Balance Jan 1	2,275	2,192	2,947
Receipts:			
Ad Valorem Tax	60,452	64,903	xxxxxxxxxxxxxxxxxxxx
Delinquent Tax	1,215		
Motor Vehicle Tax	6,716	5,310	5,632
Recreational Vehicle Tax	152	115	122
16/20 M Vehicle Tax	57	139	138
Commercial Vehicle Tax	269	237	256
Watercraft Tax	56	51	51
Transfer from TGT	2,000	2,000	24,640
Interest on Idle Funds			
Neighborhood Revitalization Rebate			-381
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	70,917	72,755	30,458
Resources Available:	73,192	74,947	33,405
Expenditures:			
Contractual Services	71,000	72,000	72,000
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	71,000	72,000	72,000
Unencumbered Cash Balance Dec 31	2,192	2,947	xxxxxxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amount	71,000	72,000	72,000
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	72,000
		Tax Required	38,595
Delinquent Comp Rate:	3.5%		1,351
		Amount of 2025 Ad Valorem Tax	39,946

Adopted Budget	Prior Year	Current Year	Proposed Budget
Noxious Weed	Actual for 2024	Estimate for 2025	Year for 2026
Unencumbered Cash Balance Jan 1	170,231	103,568	73,550
Receipts:			
Ad Valorem Tax	64,170	143,790	xxxxxxxxxxxxxxxxxxxx
Delinquent Tax	1,588		
Motor Vehicle Tax	7,943	5,635	12,476
Recreational Vehicle Tax	180	122	270
16/20 M Vehicle Tax	208	147	305
Commercial Vehicle Tax	321	252	566
Watercraft Tax	66	54	112
Interest on Idle Funds			
Neighborhood Revitalization Rebate		-1,465	-1,455
Miscellaneous	1,517		
Does miscellaneous exceed 10% of Total R			
Total Receipts	75,993	148,535	12,274
Resources Available:	246,224	252,103	85,824
Expenditures:			
Salaries	98,709	107,903	108,803
Contractual Service	14,685	18,050	18,050
Commodities	182,071	197,600	217,500
Transfer	10,000	10,000	10,000
Reimbursed Expense	-162,809	-155,000	-155,000
Cash Reserve (2026 column)			40,000
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	142,656	178,553	239,353
Unencumbered Cash Balance Dec 31	103,568	73,550	xxxxxxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amount	168,611	178,553	239,353
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	239,353
		Tax Required	153,529
Delinquent Comp Rate:	3.5%		5,374
		Amount of 2025 Ad Valorem Tax	158,903

CPA Summary

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget Special Liability	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	133,757	166,783	80,814
Receipts:			
Ad Valorem Tax	220,654	181,123	XXXXXXXXXXXXXXXXXXXX
Delinquent Tax	24,360	3,337	
Motor Vehicle Tax	4,292	19,434	15,716
Recreational Vehicle Tax	550	420	340
16/20 M Vehicle Tax	565	507	384
Commercial Vehicle Tax	972	869	713
Watercraft Tax	205	186	141
Interest on Idle Funds			
Neighborhood Revitalization Rebate		-1,845	-1,966
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	251,598	204,031	15,328
Resources Available:	385,355	370,814	96,142
Expenditures:			
Contractual Service	168,572	240,000	240,000
Transfer to Risk Management	50,000	50,000	50,000
Capital Outlay			
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	218,572	290,000	290,000
Unencumbered Cash Balance Dec 31	166,783	80,814	XXXXXXXXXXXXXXXXXXXX
2024/2025/2026 Budget Authority Amount	305,000	290,000	290,000
Non-Appropriated Balance			
Total Expenditure/Non-Appr Balance			290,000
Tax Required			193,858
Delinquent Comp Rate: 3.5%			6,785
Amount of 2025 Ad Valorem Tax			200,643

Adopted Budget 0	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1		0	0
Receipts:			
Ad Valorem Tax		0	XXXXXXXXXXXXXXXXXXXX
Delinquent Tax			
Motor Vehicle Tax			
Recreational Vehicle Tax			
16/20 M Vehicle Tax			
Commercial Vehicle Tax			
Watercraft Tax			
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	0	0	0
Resources Available:	0	0	0
Expenditures:			
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	0	0	0
Unencumbered Cash Balance Dec 31	0	0	XXXXXXXXXXXXXXXXXXXX
2024/2025/2026 Budget Authority Amount	0	0	0
Non-Appropriated Balance			
Total Expenditure/Non-Appr Balance			0
Tax Required			0
Delinquent Comp Rate: 3.5%			0
Amount of 2025 Ad Valorem Tax			0

CPA Summary

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget Country Estates	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	2,677	2,677	2,677
Receipts:			
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	0	0	0
Resources Available:	2,677	2,677	2,677
Expenditures:			
Contractual Services	0	0	2,677
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	0	0	2,677
Unencumbered Cash Balance Dec 31	2,677	2,677	0
2024/2025/2026 Budget Authority Amount:	2,677	2,677	2,677

Adopted Budget

Hospital Sales Tax	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	232,984	0	0
Receipts:			
Countywide Sales Tax	2,657,531	3,000,000	3,300,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	2,657,531	3,000,000	3,300,000
Resources Available:	2,890,515	3,000,000	3,300,000
Expenditures:			
Contractual Services	2,890,515	3,000,000	3,300,000
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	2,890,515	3,000,000	3,300,000
Unencumbered Cash Balance Dec 31	0	0	0
2024/2025/2026 Budget Authority Amount:	3,000,000	3,332,983	3,300,000

CPA Summary

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget Special Alcohol	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	33,001	34,942	34,942
Receipts:			
Local Alcoholic Liquor Tax	5,772	6,000	6,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	5,772	6,000	6,000
Resources Available:	38,773	40,942	40,942
Expenditures:			
Contractual Services	3,831	6,000	40,942
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	3,831	6,000	40,942
Unencumbered Cash Balance Dec 31	34,942	34,942	0
2024/2025/2026 Budget Authority Amount:	31,611	37,001	40,942

Adopted Budget

Special Parks & Recreation	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	257	257	0
Receipts:			
Local Alcoholic Liquor Tax	257	1,000	1,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	257	1,000	1,000
Resources Available:	514	1,257	1,000
Expenditures:			
Contractual Services	257	1,257	1,000
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	257	1,257	1,000
Unencumbered Cash Balance Dec 31	257	0	0
2024/2025/2026 Budget Authority Amount:	2,000	1,257	1,000

CPA Summary

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FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget	Prior Year	Current Year	Proposed Budget
Tourism & Convention Promotion	Actual for 2024	Estimate for 2025	Year for 2026
Unencumbered Cash Balance Jan 1	569,481	732,516	702,164
Receipts:			
Transient Guest Tax	363,134	350,000	350,000
Rent	1,100	1,200	1,200
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	364,234	351,200	351,200
Resources Available:	933,715	1,083,716	1,053,364
Expenditures:			
Salaries	47,400	50,552	65,457
Contractual Service	114,149	283,000	700,000
Appropriations to other Entites	22,650	30,000	30,000
Operating Transfers	17,000	18,000	39,740
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	201,199	381,552	835,197
Unencumbered Cash Balance Dec 31	732,516	702,164	218,167
2024/2025/2026 Budget Authority Amount:	496,257	598,652	835,197

Adopted Budget

	Prior Year	Current Year	Proposed Budget
Noxious Weed Capital Outlay	Actual for 2024	Estimate for 2025	Year for 2026
Unencumbered Cash Balance Jan 1	70,222	75,222	80,222
Receipts:			
Transfer	5,000	5,000	5,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	5,000	5,000	5,000
Resources Available:	75,222	80,222	85,222
Expenditures:			
Capital Outlay			85,222
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	0	0	85,222
Unencumbered Cash Balance Dec 31	75,222	80,222	0
2024/2025/2026 Budget Authority Amount:	85,222	85,222	85,222

CPA Summary

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget	Prior Year	Current Year	Proposed Budget
Centropolis Sewer District	Actual for 2024	Estimate for 2025	Year for 2026
Unencumbered Cash Balance Jan 1	31,162	34,390	28,246
Receipts:			
Special Assessments	45,000	40,000	40,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	45,000	40,000	40,000
Resources Available:	76,162	74,390	68,246
Expenditures:			
Contractual Services	3,839	10,200	10,200
Commodities		200	200
Debt Service	37,933	35,744	
Capital Outlay			57,846
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	41,772	46,144	68,246
Unencumbered Cash Balance Dec 31	34,390	28,246	0
2024/2025/2026 Budget Authority Amount:	65,348	62,870	68,246

Adopted Budget	Prior Year	Current Year	Proposed Budget
911Phone Tax	Actual for 2024	Estimate for 2025	Year for 2026
Unencumbered Cash Balance Jan 1	470,980	547,166	612,166
Receipts:			
Emergency Phone Tax	201,183	190,000	200,000
Interest on Idle Funds	140		
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	201,323	190,000	200,000
Resources Available:	672,303	737,166	812,166
Expenditures:			
Contractual Services	128,432	125,000	735,980
Reimbursed Expenses	-3,295		
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	125,137	125,000	735,980
Unencumbered Cash Balance Dec 31	547,166	612,166	76,186
2024/2025/2026 Budget Authority Amount:	695,153	735,980	735,980

CPA Summary

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget Solid Waste	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	561,497	387,513	274,932
Receipts:			
Service Fees	1,491,391	1,600,000	1,700,000
Recycling Sales	91,316	70,000	70,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	1,582,707	1,670,000	1,770,000
Resources Available:	2,144,204	2,057,513	2,044,932
Expenditures:			
Salaries	645,411	684,601	725,521
Contractual Service	1,055,064	976,080	1,155,330
Commodities	56,216	71,900	81,900
Transfer		50,000	50,000
Reimbursed Expense			
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	1,756,691	1,782,581	2,012,751
Unencumbered Cash Balance Dec 31	387,513	274,932	32,181
2024/2025/2026 Budget Authority Amount:	1,782,581	2,012,751	2,012,751

Adopted Budget

Annex	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	138,254	174,930	174,631
Receipts:			
Rent	483,029	503,045	476,527
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	483,029	503,045	476,527
Resources Available:	621,283	677,975	651,158
Expenditures:			
Salaries	36,541	55,242	63,780
Contractual Service	121,122	154,802	154,804
Commodities	4,726	12,000	7,000
Transfer		10,000	10,000
Reimbursed Expense			
Bond Payments	270,684	271,300	268,700
Capital Outlay	13,280		
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	446,353	503,344	504,284
Unencumbered Cash Balance Dec 31	174,930	174,631	146,874
2024/2025/2026 Budget Authority Amount:	503,344	504,284	504,284

CPA Summary

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Franklin County

2026

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget	Prior Year	Current Year	Proposed Budget
Countywide Phone System	Actual for 2024	Estimate for 2025	Year for 2026
Unencumbered Cash Balance Jan 1	109,043	141,870	134,870
Receipts:			
Service Fees	36,514	43,000	43,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total F			
Total Receipts	36,514	43,000	43,000
Resources Available:	145,557	184,870	177,870
Expenditures:			
Salaries			
Contractual Service	22,534	50,000	145,043
Commodities			
Transfer			
Reimbursed Expense	-18,847		
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total F			
Total Expenditures	3,687	50,000	145,043
Unencumbered Cash Balance Dec 31	141,870	134,870	32,827
2024/2025/2026 Budget Authority Amount	50,000	145,043	145,043

Adopted Budget

0	Prior Year	Current Year	Proposed Budget
	Actual for 2024	Estimate for 2025	Year for 2026
Unencumbered Cash Balance Jan 1		0	0
Receipts:			
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total F			
Total Receipts	0	0	0
Resources Available:	0	0	0
Expenditures:			
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total F			
Total Expenditures	0	0	0
Unencumbered Cash Balance Dec 31	0	0	0
2024/2025/2026 Budget Authority Amount	0	0	0

CPA Summary

Franklin County

NON-BUDGETED FUNDS (A)
(Only the actual budget year for 2024 is reported)

2026

Non-Budgeted Funds-A

(1) Fund Name: Community Corrections- Adm (2) Fund Name: nceal and Carry Permit Fe (3) Fund Name: County Attorney Trust (4) Fund Name: County Clerk Technology (5) Fund Name: County Treasurer Technology

Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Jan 1	210,004	Cash Balance Jan 1	11,753	Cash Balance Jan 1	99,753	Cash Balance Jan 1	68,587	Cash Balance Jan 1	41,576	431,673
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
State Grant	589,908	Fees	1,690	Fees	153	Fees	8,407	Fees	8,407	
Other	165			Misc	1,680					
Total Receipts	590,073	Total Receipts	1,690	Total Receipts	1,833	Total Receipts	8,407	Total Receipts	8,407	610,410
Resources Available:	800,077	Resources Available:	13,443	Resources Available:	101,586	Resources Available:	76,994	Resources Available:	49,983	1,042,083
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Salaries	437,662	Salaries		Salaries		Salaries		Salaries		
Contractual Service	91,574	Contractual Service		Contractual Service	17,600	Contractual Service	3,988	Contractual Service	3,816	
Commodities	-3,195	Commodities		Commodities		Commodities		Commodities		
Transfer		Transfer		Transfer		Transfer		Transfer		
Reimbursed Expense		Reimbursed Expense		Reimbursed Expense		Reimbursed Expense		Reimbursed Expense		
Total Expenditures	526,041	Total Expenditures	0	Total Expenditures	17,600	Total Expenditures	3,988	Total Expenditures	3,816	551,445
Cash Balance Dec 31	274,036	Cash Balance Dec 31	13,443	Cash Balance Dec 31	83,986	Cash Balance Dec 31	73,006	Cash Balance Dec 31	46,167	490,638 **
										490,638 **

**Note: These two block figures should agree.

CPA Summary

Franklin County

NON-BUDGETED FUNDS (B)
(Only the actual budget year for 2024 is reported)

2026

Non-Budgeted Funds-B

(1) Fund Name:		(2) Fund Name:		(3) Fund Name:		(4) Fund Name:		(5) Fund Name:		
Covid Relief Grant Funds		DARE Grant		Drug Forfeitures		Employee Benefit Trust		Employee Flex Spending		Total
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		
Cash Balance Jan 1	1,709,706	Cash Balance Jan 1	231	Cash Balance Jan 1	19,888	Cash Balance Jan 1	312,715	Cash Balance Jan 1	14,225	2,056,765
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
				Drug Control Tax	649	Benefit Withholdings	2,645,154	Benefit Withholdings	10,655	
				Interest	41			Interest	3	
				Forfeiture Proceeds	43,345					
Total Receipts	0	Total Receipts	0	Total Receipts	44,035	Total Receipts	2,645,154	Total Receipts	10,658	2,699,847
Resources Available:	1,709,706	Resources Available:	231	Resources Available:	63,923	Resources Available:	2,957,869	Resources Available:	24,883	4,756,612
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Salaries		Salaries		Salaries		Salaries	2,644,163	Salaries	11,718	
Contractual Service	536,340	Contractual Service		Contractual Service	5,378	Contractual Service		Contractual Service	712	
Commodities		Commodities		Commodities		Commodities		Commodities		
Transfer		Transfer		Transfer		Transfer		Transfer		
Reimbursed Expense		Reimbursed Expense		Reimbursed Expense		Reimbursed Expense		Reimbursed Expense	-656	
Total Expenditures	536,340	Total Expenditures	0	Total Expenditures	5,378	Total Expenditures	2,644,163	Total Expenditures	11,774	3,197,655
Cash Balance Dec 31	1,173,366	Cash Balance Dec 31	231	Cash Balance Dec 31	58,545	Cash Balance Dec 31	313,706	Cash Balance Dec 31	13,109	1,558,957 **
										1,558,957 **

**Note: These two block figures should agree.

CPA Summary

Franklin County

NON-BUDGETED FUNDS (C)
(Only the actual budget year for 2024 is reported)

2026

Non-Budgeted Funds-C

(1) Fund Name: (2) Fund Name: (3) Fund Name: (4) Fund Name: (5) Fund Name:

Graduated Sanctions		Health Capital Outlay		Health Dept Special Grant		Jail Trust		Judiciary Tech Grant		Total
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		
Cash Balance Jan 1	61,470	Cash Balance Jan 1	204,175	Cash Balance Jan 1	189,332	Cash Balance Jan 1	36,697	Cash Balance Jan 1	108	491,782
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
State Grant	401,435	Transfer	25,000	Federal Grants	17,440	Misc	114,929			
				Intergovernmental	80,096					
Total Receipts	401,435	Total Receipts	25,000	Total Receipts	97,536	Total Receipts	114,929	Total Receipts	0	638,900
Resources Available:	462,905	Resources Available:	229,175	Resources Available:	286,868	Resources Available:	151,626	Resources Available:	108	1,130,682
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Salaries	415,780	Contractual Services	618	Contractual Services	19,360	Salaries		Salaries		
Contractual Service	33,425			Commodities	77,040	Contractual Service	66,117	Contractual Service		
Commodities				Reimbursements	-325	Commodities		Commodities		
Transfer						Transfer		Transfer		
Reimbursed Expense	-15,000					Reimbursed Expense		Reimbursed Expense		
Total Expenditures	434,205	Total Expenditures	618	Total Expenditures	96,075	Total Expenditures	66,117	Total Expenditures	0	597,015
Cash Balance Dec 31	28,700	Cash Balance Dec 31	228,557	Cash Balance Dec 31	190,793	Cash Balance Dec 31	85,509	Cash Balance Dec 31	108	533,667 **
										533,667 **

**Note: These two block figures should agree.

CPA Summary

Franklin County

NON-BUDGETED FUNDS (D)
(Only the actual budget year for 2024 is reported)

2026

Non-Budgeted Funds-D

(1) Fund Name: (2) Fund Name: (3) Fund Name: (4) Fund Name: (5) Fund Name:

Juvenile Evidence Based Grant		Juvenile IIP/DC		Juvenile Intake Grant		Law Enforcement Trust		Motor Vehicle Operating		Total
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		
Cash Balance Jan 1	79,882	Cash Balance Jan 1	7,490	Cash Balance Jan 1	7,569	Cash Balance Jan 1	88,889	Cash Balance Jan 1	81,575	265,405
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
State Grant	183,660	Misc	945	State Grant	9,616	Forfeiture Proceeds	578	License Fees	243,409	
Total Receipts	183,660	Total Receipts	945	Total Receipts	9,616	Total Receipts	578	Total Receipts	243,409	438,208
Resources Available:	263,542	Resources Available:	8,435	Resources Available:	17,185	Resources Available:	89,467	Resources Available:	324,984	703,613
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Salaries	8,937	Salaries		Salaries	13,171	Salaries		Salaries	155,803	
Contractual Service	83,767	Contractual Service		Contractual Service	1,004	Contractual Service	69,705	Contractual Service	14,168	
Commodities		Commodities		Commodities		Commodities		Commodities	10,372	
Transfer		Transfer		Transfer		Transfer		Transfer	27,242	
Reimbursed Expense		Reimbursed Expense		Reimbursed Expense		Reimbursed Expense		Reimbursed Expense	-358	
Total Expenditures	92,704	Total Expenditures	0	Total Expenditures	14,175	Total Expenditures	69,705	Total Expenditures	207,227	383,811
Cash Balance Dec 31	170,838	Cash Balance Dec 31	8,435	Cash Balance Dec 31	3,010	Cash Balance Dec 31	19,762	Cash Balance Dec 31	117,757	319,802 **
										319,802 **

**Note: These two block figures should agree.

CPA Summary

Franklin County

NON-BUDGETED FUNDS (E)
(Only the actual budget year for 2024 is reported)

2026

Non-Budgeted Funds-E

(1) Fund Name:		(2) Fund Name:		(3) Fund Name:		(4) Fund Name:		(5) Fund Name:		
Opioid Settlement Funds		P25 Radio Project		Prevention/Intervention Grants		Prosecuting Attorney Training		Prosecuting Attorney Trust		Total
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		
Cash Balance Jan 1	4,807	Cash Balance Jan 1	20,802	Cash Balance Jan 1	17	Cash Balance Jan 1	2,192	Cash Balance Jan 1	34,717	62,535
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Misc	44,359					Fee Collections	1,840	Fee Collections	18,195	
Total Receipts	44,359	Total Receipts	0	Total Receipts	0	Total Receipts	1,840	Total Receipts	18,195	64,394
Resources Available:	49,166	Resources Available:	20,802	Resources Available:	17	Resources Available:	4,032	Resources Available:	52,912	126,929
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Salaries		Salaries		Salaries		Salaries		Salaries		
Contractual Service	3,716	Contractual Service		Contractual Service	17	Contractual Service	3,985	Contractual Service	38,753	
Commodities		Commodities		Commodities		Commodities		Commodities		
Transfer		Transfer		Transfer		Transfer		Transfer		
Reimbursed Expense		Reimbursed Expense		Reimbursed Expense		Reimbursed Expense		Reimbursed Expense		
								Health		
Total Expenditures	3,716	Total Expenditures	0	Total Expenditures	17	Total Expenditures	3,985	Total Expenditures	38,753	46,471
Cash Balance Dec 31	45,450	Cash Balance Dec 31	20,802	Cash Balance Dec 31	0	Cash Balance Dec 31	47	Cash Balance Dec 31	14,159	80,458 **
										80,458 **

**Note: These two block figures should agree.

CPA Summary

Franklin County

NON-BUDGETED FUNDS (F)
(Only the actual budget year for 2024 is reported)

2026

Non-Budgeted Funds-F

(1) Fund Name:		(2) Fund Name:		(3) Fund Name:		(4) Fund Name:		(5) Fund Name:		
Proximity Park Project		Register of Deeds Technolo		Reimbursement Grants		Risk Management Reserve		Road & Bridge Projects		
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Jan 1	2,325,477	Cash Balance Jan 1	60,125	Cash Balance Jan 1	6,402	Cash Balance Jan 1	610,421	Cash Balance Jan 1	1,300,653	4,303,078
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
		Fee Collections	38,013			Transfers	50,000	Grant Funds	133,656	
						Insurance	158,351			
Total Receipts	0	Total Receipts	38,013	Total Receipts	0	Total Receipts	208,351	Total Receipts	133,656	380,020
Resources Available:	2,325,477	Resources Available:	98,138	Resources Available:	6,402	Resources Available:	818,772	Resources Available:	1,434,309	4,683,098
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Salaries		Salaries		Salaries		Salaries		Salaries		
Contractual Service		Contractual Service	50,363	Contractual Service	869	Contractual Service	173,022	Contractual Service	752,512	
Commodities		Commodities		Commodities		Commodities		Commodities		
Transfer		Transfer		Transfer		Transfer		Transfer		
Reimbursed Expense		Reimbursed Expense		Reimbursed Expense		Reimbursed Expense		Reimbursed Expense	-1,072	
								Health		
Total Expenditures	0	Total Expenditures	50,363	Total Expenditures	869	Total Expenditures	173,022	Total Expenditures	751,440	975,694
Cash Balance Dec 31	2,325,477	Cash Balance Dec 31	47,775	Cash Balance Dec 31	5,533	Cash Balance Dec 31	645,750	Cash Balance Dec 31	682,869	3,707,404 **
										3,707,404 **

**Note: These two block figures should agree.

CPA Summary

Franklin County

NON-BUDGETED FUNDS (G)
(Only the actual budget year for 2024 is reported)

2026

Non-Budgeted Funds-G

(1) Fund Name:		(2) Fund Name:		(3) Fund Name:		(4) Fund Name:		(5) Fund Name:		
Road & Bridge Special Equ		Road Improvements		Sheriff Offender Fees		Sheriff Trust Fund		Sheriff VIN Fees		
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Jan 1	750,340	Cash Balance Jan 1	73,286	Cash Balance Jan 1	29,070	Cash Balance Jan 1	7,408	Cash Balance Jan 1	3,420	863,524
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Transfers	268,500			Fee Collections	14,321	Sale of Property		Fee Collections	14,940	
Misc Income	55,612					Interest	12			
Total Receipts	324,112	Total Receipts	0	Total Receipts	14,321	Total Receipts	12	Total Receipts	14,940	353,385
Resources Available:	1,074,452	Resources Available:	73,286	Resources Available:	43,391	Resources Available:	7,420	Resources Available:	18,360	1,216,909
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Salaries		Salaries		Salaries		Salaries		Salaries		
Contractual Service	533,501	Contractual Service		Contractual Service	11,779	Contractual Service	1,347	Contractual Service	1,600	
Commodities		Commodities		Commodities		Commodities		Commodities		
Transfer		Transfer		Transfer		Transfer		Transfer		
Reimbursed Expense		Reimbursed Expense		Reimbursed Expense		Reimbursed Expense	-1,275	Reimbursed Expense		
								Health		
Total Expenditures	533,501	Total Expenditures	0	Total Expenditures	11,779	Total Expenditures	72	Total Expenditures	1,600	546,952
Cash Balance Dec 31	540,951	Cash Balance Dec 31	73,286	Cash Balance Dec 31	31,612	Cash Balance Dec 31	7,348	Cash Balance Dec 31	16,760	669,957 **
										669,957 **

**Note: These two block figures should agree.

CPA Summary

Franklin County

NON-BUDGETED FUNDS (H)
(Only the actual budget year for 2024 is reported)

2026

Non-Budgeted Funds-H

(1) Fund Name: (2) Fund Name: (3) Fund Name: (4) Fund Name: (5) Fund Name:

Solid Waste Special Caps		Special Ambulance Equipme		Special Capital Improvemes		Special Equipment Reserve		y Court/Day School Program		Total
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		
Cash Balance Jan 1	1,491,084	Cash Balance Jan 1	753,070	Cash Balance Jan 1	3,506,395	Cash Balance Jan 1	1,967,014	Cash Balance Jan 1	5,547	7,723,110
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Fee Collections	447,874	Sale of Surplus	9,151	Transfers	854,500	Transfers	330,000	Grants	32,391	
Transfers	50,000			Other	4,668	Misc Income				
Total Receipts	497,874	Total Receipts	9,151	Total Receipts	859,168	Total Receipts	330,000	Total Receipts	32,391	1,728,584
Resources Available:	1,988,958	Resources Available:	762,221	Resources Available:	4,365,563	Resources Available:	2,297,014	Resources Available:	37,938	9,451,694
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Salaries		Salaries		Salaries		Salaries		Salaries	2,835	
Contractual Service	344,167	Contractual Service		Contractual Service	27,872	Contractual Service	1,625	Contractual Service	18,127	
Commodities		Commodities		Commodities		Commodities		Commodities		
Transfer		Transfer		Transfer		Transfer		Transfer		
Reimbursed Expense		Reimbursed Expense		Reimbursed Expense		Reimbursed Expense		Reimbursed Expense		
								Health		
Total Expenditures	344,167	Total Expenditures	0	Total Expenditures	27,872	Total Expenditures	1,625	Total Expenditures	20,962	394,626
Cash Balance Dec 31	1,644,791	Cash Balance Dec 31	762,221	Cash Balance Dec 31	4,337,691	Cash Balance Dec 31	2,295,389	Cash Balance Dec 31	16,976	9,057,068 **
										9,057,068 **

**Note: These two block figures should agree.

CPA Summary

Franklin County

NON-BUDGETED FUNDS (I)
(Only the actual budget year for 2024 is reported)

2026

Non-Budgeted Funds-I

(1) Fund Name: (2) Fund Name: (3) Fund Name: (4) Fund Name: (5) Fund Name:

Veterans Memorial		Texas Rd Upgrade		Av Just Reinvestment Grant						Total
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		
Cash Balance Jan 1	2,441	Cash Balance Jan 1	0	Cash Balance Jan 1	0	Cash Balance Jan 1		Cash Balance Jan 1		2,441
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Interest	1	Misc	11,500	State Grant	196,928					
Total Receipts	1	Total Receipts	11,500	Total Receipts	196,928	Total Receipts	0	Total Receipts	0	208,429
Resources Available:	2,442	Resources Available:	11,500	Resources Available:	196,928	Resources Available:	0	Resources Available:	0	210,870
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Salaries		Salaries		Salaries	17,257	Salaries		Salaries		
Contractual Service		Contractual Service	8,530	Contractual Service	125	Contractual Service		Contractual Service		
Commodities		Commodities		Commodities		Commodities		Commodities		
Transfer		Transfer		Transfer		Transfer		Transfer		
Reimbursed Expense		Reimbursed Expense		Reimbursed Expense		Reimbursed Expense		Reimbursed Expense		
								Health		
Total Expenditures	0	Total Expenditures	8,530	Total Expenditures	17,382	Total Expenditures	0	Total Expenditures	0	25,912
Cash Balance Dec 31	2,442	Cash Balance Dec 31	2,970	Cash Balance Dec 31	179,546	Cash Balance Dec 31	0	Cash Balance Dec 31	0	184,958 **
										184,958 **

**Note: These two block figures should agree.

CPA Summary
