

General Debt Service (Fund 151) Equity Balances

	Per State Audit 6/30/2024	Per State Audit 6/30/2025	Estimated 6/30/2026
Restricted	821,409.00	1,079,463.00	1,079,463.00
Total	821,409.00	1,079,463.00	1,079,463.00

		PRIOR	APPROVED	AMENDED	REQUESTED	PROPOSED	APPROVED
ACCT	DESCRIPTION	ACTUAL	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET
		2024-2025	2025-2026	2025-2026	2026-2027	2026-2027	2026-2027
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40100	Local Taxes						
40110	Current Property Tax	3,243,051.94	3,211,312.35	3,127,193.76	3,181,297.84	3,181,297.84	3,181,297.84
40120	Trustee's Collections - Prior Year	8,590.12	10,000.00	10,000.00	10,000.00	10,000.00	10,000.00
40130	Clerk & Master Collections - Prior Year	5,785.56	5,000.00	5,000.00	5,000.00	5,000.00	5,000.00
40140	Interest and Penalty	8,561.92	3,208.80	3,208.80	10,000.00	10,000.00	10,000.00
40150	Pick-Up Taxes	1,269.31	0.00	150.02	1,500.00	1,500.00	1,500.00
40161	Payments in-Lieu-of Taxes - T.V.A.	115.24	0.00	0.00	0.00	0.00	0.00
40162	Payments in Lieu of Taxes - Local Utilities	13,934.02	3,000.00	3,000.00	5,000.00	5,000.00	5,000.00
40163	Payments in Lieu of Taxes - Other	4,170.37	200.00	200.00	200.00	200.00	200.00
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	Total Local Taxes	3,285,478.48	3,232,721.15	3,148,752.58	3,212,997.84	3,212,997.84	3,212,997.84
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Notes:							

		PRIOR	APPROVED	AMENDED	REQUESTED	PROPOSED	APPROVED
ACCT	DESCRIPTION	ACTUAL	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET
		2024-2025	2025-2026	2025-2026	2026-2027	2026-2027	2026-2027
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40200	County Local Option Taxes						
40270	Business Tax	549,116.26	400,000.00	500,000.00	500,000.00	500,000.00	500,000.00
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	Total Local Option Taxes	549,116.26	400,000.00	500,000.00	500,000.00	500,000.00	500,000.00
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ACCT	DESCRIPTION	ACTUAL	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET
		2024-2025	2025-2026	2025-2026	2026-2027	2026-2027	2026-2027
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40300	Statutory Local Taxes						
40320	Bank Excise Tax	0.00	500.00	500.00	500.00	500.00	500.00
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	Total Statutory Taxes	0.00	500.00	500.00	500.00	500.00	500.00
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		PRIOR	APPROVED	AMENDED	REQUESTED	PROPOSED	APPROVED
ACCT	DESCRIPTION	ACTUAL	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET
		2024-2025	2025-2026	2025-2026	2026-2027	2026-2027	2026-2027
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44000	Other Local Revenues						
44110	Investment Income	0.00	0.00	0.00	0.00	0.00	0.00
44120	Lease/Rentals - Port Land Lease	0.00	0.00	0.00	0.00	0.00	0.00
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	Total Other Local Revenues	0.00	0.00	0.00	0.00	0.00	0.00
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		PRIOR	APPROVED	AMENDED	REQUESTED	PROPOSED	APPROVED
ACCT	DESCRIPTION	ACTUAL	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET
		2024-2025	2025-2026	2025-2026	2026-2027	2026-2027	2026-2027
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46000	State of Tennessee						
46851	State Revenue Sharing - TVA	67,066.48	7,500.00	7,500.00	64,000.00	64,000.00	64,000.00
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	Total State of Tennessee	67,066.48	7,500.00	7,500.00	64,000.00	64,000.00	64,000.00
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		PRIOR	APPROVED	AMENDED	REQUESTED	PROPOSED	APPROVED
ACCT	DESCRIPTION	ACTUAL	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET
		2024-2025	2025-2026	2025-2026	2026-2027	2026-2027	2026-2027
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49000	Other Sources						
49800	Transfers In	0.00	0.00	1,000,000.00	0.00	0.00	0.00
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	Total Other Sources	0.00	0.00	1,000,000.00	0.00	0.00	0.00
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	Total Revenues - Fund 151	3,901,661.22	3,640,721.15	4,656,752.58	3,777,497.84	3,777,497.84	3,777,497.84
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Notes:							

		PRIOR	APPROVED	AMENDED	REQUESTED	PROPOSED	APPROVED
ACCT	DESCRIPTION	ACTUAL	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET
		2024-2025	2025-2026	2025-2026	2025-2026	2025-2026	2025-2026
51900	Other General Administration						
510	Trustee's Commission	71,487.98	70,000.00	73,000.00	80,000.00	80,000.00	80,000.00
	Total Other General Administration	71,487.98	70,000.00	73,000.00	80,000.00	80,000.00	80,000.00
Notes:							

		PRIOR	APPROVED	AMENDED	REQUESTED	PROPOSED	APPROVED
ACCT	DESCRIPTION	ACTUAL	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET
		2024-2025	2025-2026	2025-2026	2025-2026	2025-2026	2025-2026
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82110	Principal						
601	Principal on Bonds Payable - Jail	900,000.00	950,000.00	950,000.00	995,000.00	995,000.00	995,000.00
602	Principal on Notes Payable - Water Expansion	0.00	0.00	0.00	0.00	0.00	0.00
602-01	Principal on Notes Payable - Sewer Project	0.00	0.00	0.00	0.00	0.00	0.00
602-02	Principal on Notes Payable - Fire Plan	0.00	0.00	0.00	0.00	0.00	0.00
602-03	Principal on Notes Payable - Tucker Empson Drainage	0.00	0.00	0.00	0.00	0.00	0.00
602-04	Principal on Notes Payable	0.00	0.00	0.00	0.00	0.00	0.00
602-05	Principal on Notes Payable - Highway Land/Site Dev	0.00	0.00	0.00	0.00	0.00	0.00
612	Principal on Other Loans	0.00	0.00	0.00	0.00	0.00	0.00
612-01	Principal on Other Loans- Sycamore Square	338,000.00	350,000.00	350,000.00	363,000.00	363,000.00	363,000.00
612-02	Principal on Other Loans- Highway Facility	211,000.00	217,000.00	217,000.00	222,000.00	222,000.00	222,000.00
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	Total Principal	1,449,000.00	1,517,000.00	1,517,000.00	1,580,000.00	1,580,000.00	1,580,000.00
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		PRIOR	APPROVED	AMENDED	REQUESTED	PROPOSED	APPROVED
ACCT	DESCRIPTION	ACTUAL	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET
		2024-2025	2025-2026	2025-2026	2025-2026	2025-2026	2025-2026
82210	Interest						
603	Interest on Bonds Payable - Jail	1,974,425.02	1,928,175.00	1,928,175.02	1,879,550.02	1,879,550.02	1,879,550.02
604	Interest on Notes Payable - Water Expansion	0.00	0.00	0.00	0.00	0.00	0.00
604-01	Interest on Notes Payable - Sewer Project	0.00	0.00	0.00	0.00	0.00	0.00
604-02	Interest on Notes Payable - Fire Plan	0.00	0.00	0.00	0.00	0.00	0.00
604-03	Interest on Notes Payable - Tucker Empson Drainage	0.00	0.00	0.00	0.00	0.00	0.00
604-04	Interest on Notes Payable	0.00	0.00	0.00	0.00	0.00	0.00
604-05	Interest on Notes Payable - Highway Land/Site Dev	0.00	0.00	0.00	0.00	0.00	0.00
613	Interest on Other Loans	0.00	0.00	0.00	0.00	0.00	0.00
613-01	Interest on Other Loans - Sycamore Square	109,870.20	97,769.80	97,769.80	85,239.80	85,239.80	85,239.80
613-02	Interest on Other Loans - Highway Facility	38,074.05	42,055.65	42,055.65	27,800.10	27,800.10	27,800.10
	Total Interest	2,122,369.27	2,068,000.45	2,068,000.47	1,992,589.92	1,992,589.92	1,992,589.92
Notes:							

		PRIOR	APPROVED	AMENDED	REQUESTED	PROPOSED	APPROVED
ACCT	DESCRIPTION	ACTUAL	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET
		2024-2025	2025-2026	2025-2026	2025-2026	2025-2026	2025-2026
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82310	Other Debt Service						
306	Bank Charges	0.00	0.00	0.00	0.00	0.00	0.00
325	Fiscal Agent Fees	500.00	500.00	550.00	500.00	500.00	500.00
331	Legal Fees	0.00	0.00	0.00	0.00	0.00	0.00
699	Administration	250.00	250.00	350.00	250.00	250.00	250.00
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	Total Other Debt Service	750.00	750.00	900.00	750.00	750.00	750.00
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		PRIOR	APPROVED	AMENDED	REQUESTED	PROPOSED	APPROVED
ACCT	DESCRIPTION	ACTUAL	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET
		2024-2025	2025-2026	2025-2026	2025-2026	2025-2026	2025-2026
99100	Transfers Out						
590	Transfer to Other Funds	0.00	0.00	1,000,000.00	0.00	0.00	0.00
	Total Transfers Out	0.00	0.00	1,000,000.00	0.00	0.00	0.00
	Total Expenditures - Fund 151	3,643,607.25	3,655,750.45	4,658,900.47	3,653,339.92	3,653,339.92	3,653,339.92
Notes:							