

## Education Debt Service (Fund 156) Equity Balances

|            | Per State Audit<br>6/30/2024 | Per State Audit<br>6/30/2025 | Estimated<br>6/30/2026 |
|------------|------------------------------|------------------------------|------------------------|
| Restricted | 10,032,746.00                | 12,871,324.00                | 12,871,324.00          |
| Total      | 10,032,746.00                | 12,871,324.00                | 12,871,324.00          |

|              |                                             | 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  |
| -----        | -----                                       | -----      | -----      | -----      | -----      | -----      | -----      |
| <b>40100</b> | <b>Local Taxes</b>                          |            |            |            |            |            |            |
| 40110        | Current Property Tax                        | 690,608.06 | 700,443.78 | 700,443.78 | 712,562.27 | 712,562.27 | 712,562.27 |
| 40120        | Trustee's Collections - Prior Year          | 10,181.06  | 30,000.00  | 30,000.00  | 30,000.00  | 30,000.00  | 30,000.00  |
| 40130        | Clerk & Master Collections - Prior Year     | 6,711.19   | 10,000.00  | 10,000.00  | 10,000.00  | 10,000.00  | 10,000.00  |
| 40140        | Interest and Penalty                        | 5,805.64   | 8,000.00   | 8,000.00   | 8,000.00   | 8,000.00   | 8,000.00   |
| 40150        | Pick-Up Taxes                               | 270.71     | 500.00     | 500.00     | 500.00     | 500.00     | 500.00     |
| 40161        | Payments in-Lieu-of Taxes - T.V.A.          | 24.58      | 0.00       | 0.00       | 0.00       | 0.00       | 0.00       |
| 40162        | Payments in Lieu of Taxes - Local Utilities | 3,128.88   | 10,000.00  | 10,000.00  | 10,000.00  | 10,000.00  | 10,000.00  |
| 40163        | Payments in Lieu of Taxes - Other           | 5,115.89   | 100.00     | 100.00     | 100.00     | 100.00     | 100.00     |
| -----        | -----                                       | -----      | -----      | -----      | -----      | -----      | -----      |
|              | <b>Total Local Taxes</b>                    | 721,846.01 | 759,043.78 | 759,043.78 | 771,162.27 | 771,162.27 | 771,162.27 |
| -----        | -----                                       | -----      | -----      | -----      | -----      | -----      | -----      |
|              |                                             |            |            |            |            |            |            |
| 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    |
| -----        | -----                                                                     | -----        | -----        | -----        | -----        | -----        | -----        |
| <b>40200</b> | <b>County Local Option Taxes</b>                                          |              |              |              |              |              |              |
| 40210        | Local Option Sales Tax                                                    | 4,345,695.26 | 4,000,000.00 | 4,000,000.00 | 4,500,000.00 | 4,500,000.00 | 4,500,000.00 |
| 40240        | Wheel Tax                                                                 | 1,345,075.99 | 1,300,000.00 | 1,300,000.00 | 1,300,000.00 | 1,300,000.00 | 1,300,000.00 |
| 40285        | Adequate Facilities Tax / Development Tax                                 | 0.00         | 0.00         | 0.00         | 0.00         | 0.00         | 0.00         |
| 40285-AdqFt  | Adequate Facilities Tax                                                   | 285,122.50   | 258,000.00   | 258,000.00   | 270,000.00   | 270,000.00   | 270,000.00   |
| 40285-DevTx  | Development Tax                                                           | 1,106,220.26 | 650,000.00   | 650,000.00   | 775,000.00   | 775,000.00   | 775,000.00   |
| 40285-RESTR  | Restricted For School Construction                                        | 0.00         | 0.00         | 0.00         | 350,000.00   | 350,000.00   | 350,000.00   |
| -----        | -----                                                                     | -----        | -----        | -----        | -----        | -----        | -----        |
|              | <b>Total Local Option Taxes</b>                                           | 7,082,114.01 | 6,208,000.00 | 6,208,000.00 | 7,195,000.00 | 7,195,000.00 | 7,195,000.00 |
| -----        | -----                                                                     | -----        | -----        | -----        | -----        | -----        | -----        |
|              |                                                                           |              |              |              |              |              |              |
| Notes:       | 40285-RESTR - This line is restricted to be used for school construction. |              |              |              |              |              |              |
|              |                                                                           |              |              |              |              |              |              |

|        |                       | 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 |
| -----  | -----                 | -----     | -----     | -----     | -----     | -----     | -----     |
| 40300  | Statutory Local Taxes |           |           |           |           |           |           |
| 40320  | Bank Excise Tax       | 0.00      | 3,000.00  | 3,000.00  | 0.00      | 0.00      | 0.00      |
| -----  | -----                 | -----     | -----     | -----     | -----     | -----     | -----     |
|        | Total Statutory Taxes | 0.00      | 3,000.00  | 3,000.00  | 0.00      | 0.00      | 0.00      |
| -----  | -----                 | -----     | -----     | -----     | -----     | -----     | -----     |
|        |                       |           |           |           |           |           |           |
| 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 |
| -----        | -----                           | -----     | -----     | -----     | -----     | -----     | -----     |
| <b>46000</b> | <b>State of Tennessee</b>       |           |           |           |           |           |           |
| 46851        | State Revenue Sharing - TVA     | 14,304.58 | 33,750.00 | 33,750.00 | 15,000.00 | 15,000.00 | 15,000.00 |
| -----        | -----                           | -----     | -----     | -----     | -----     | -----     | -----     |
|              | <b>Total State of Tennessee</b> | 14,304.58 | 33,750.00 | 33,750.00 | 15,000.00 | 15,000.00 | 15,000.00 |
| -----        | -----                           | -----     | -----     | -----     | -----     | -----     | -----     |
|              |                                 |           |           |           |           |           |           |
| 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 |
| -----  | -----                                 | -----     | -----     | -----     | -----     | -----     | -----     |
| 48000  | Other Governments and Citizens Groups |           |           |           |           |           |           |
| 48130  | Contributions                         | 0.00      | 0.00      | 0.00      | 0.00      | 0.00      | 0.00      |
| -----  | -----                                 | -----     | -----     | -----     | -----     | -----     | -----     |
|        | Total State of Tennessee              | 0.00      | 0.00      | 0.00      | 0.00      | 0.00      | 0.00      |
| -----  | -----                                 | -----     | -----     | -----     | -----     | -----     | -----     |
|        |                                       |           |           |           |           |           |           |
| 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    |
| -----  |                                      | -----        | -----        | -----        | -----        | -----        | -----        |
| 49000  | Other Sources                        |              |              |              |              |              |              |
| 49800  | Operating Transfer - Development Tax | 0.00         | 0.00         | 0.00         | 0.00         | 0.00         | 0.00         |
| 49400  | Bonds Refunded                       | 0.00         | 0.00         | 0.00         | 0.00         | 0.00         | 0.00         |
| -----  |                                      | -----        | -----        | -----        | -----        | -----        | -----        |
|        | Total Other Sources                  | 0.00         | 0.00         | 0.00         | 0.00         | 0.00         | 0.00         |
| -----  |                                      | -----        | -----        | -----        | -----        | -----        | -----        |
|        | Total Revenues - Fund 156            | 7,818,264.60 | 7,003,793.78 | 7,003,793.78 | 7,981,162.27 | 7,981,162.27 | 7,981,162.27 |
| =====  | =====                                | =====        | =====        | =====        | =====        | =====        | =====        |
|        |                                      |              |              |              |              |              |              |
| 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  |
|              |                                           |           |            |            |            |            |            |
| <b>51900</b> | <b>Other General Administration</b>       |           |            |            |            |            |            |
| 510          | Trustee's Commission                      | 85,092.60 | 100,000.00 | 100,000.00 | 100,000.00 | 100,000.00 | 100,000.00 |
|              |                                           |           |            |            |            |            |            |
|              | <b>Total Other General Administration</b> | 85,092.60 | 100,000.00 | 100,000.00 | 100,000.00 | 100,000.00 | 100,000.00 |
|              |                                           |           |            |            |            |            |            |
|              |                                           |           |            |            |            |            |            |
| 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 |
| <hr/>        |                                                                       |           |           |           |           |           |           |
| <b>82130</b> | <b>Principal</b>                                                      |           |           |           |           |           |           |
| 601          | Principal on Bonds - 7.8M Refunding                                   | 0.00      | 0.00      | 0.00      | 0.00      | 0.00      | 0.00      |
| 601-01       | Principal on Bonds - 4.8M Refunding                                   | 0.00      | 0.00      | 0.00      | 0.00      | 0.00      | 0.00      |
| 602          | Principal on Notes                                                    | 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-School Bus Garage Facility                   | 0.00      | 0.00      | 0.00      | 0.00      | 0.00      | 0.00      |
| 612-02       | Principal on Other Loans - Energy Efficient Schools                   | 0.00      | 0.00      | 0.00      | 0.00      | 0.00      | 0.00      |
| 612-03       | Principal on Other Loans-School Maint. Upgrades, Textbooks, Computers | 0.00      | 0.00      | 0.00      | 0.00      | 0.00      | 0.00      |
| 612-04       | Principal on Other Loans-Paving at HHS & KSES/HVAC                    | 0.00      | 0.00      | 0.00      | 0.00      | 0.00      | 0.00      |
| 612-05       | Principal on Other Loans-9 School Buses                               | 0.00      | 0.00      | 0.00      | 0.00      | 0.00      | 0.00      |
| <hr/>        |                                                                       |           |           |           |           |           |           |
|              | <b>Total Principal</b>                                                | 0.00      | 0.00      | 0.00      | 0.00      | 0.00      | 0.00      |
| <hr/>        |                                                                       |           |           |           |           |           |           |
| <hr/>        |                                                                       |           |           |           |           |           |           |
| 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 |
| <hr/>        |                                                                      |           |           |           |           |           |           |
| <b>82230</b> | <b>Interest</b>                                                      |           |           |           |           |           |           |
| 603          | Interest on Bonds - 7.8M Refunding                                   | 0.00      | 0.00      | 0.00      | 0.00      | 0.00      | 0.00      |
| 603-01       | Interest on Bonds - 4.8M Refunding                                   | 0.00      | 0.00      | 0.00      | 0.00      | 0.00      | 0.00      |
| 604          | Interest on Notes                                                    | 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-School Bus Garage Facility                   | 0.00      | 0.00      | 0.00      | 0.00      | 0.00      | 0.00      |
| 613-02       | Interest on Other Loans - Energy Efficient Schools                   | 0.00      | 0.00      | 0.00      | 0.00      | 0.00      | 0.00      |
| 613-03       | Interest on Other Loans-School Maint. Upgrades, Textbooks, Computers | 0.00      | 0.00      | 0.00      | 0.00      | 0.00      | 0.00      |
| 613-04       | Interest on Other Loans- Paving at HHS & KSES/HVAC                   | 0.00      | 0.00      | 0.00      | 0.00      | 0.00      | 0.00      |
| 613-05       | Interest on Other Loans-9 School Buses                               | 0.00      | 0.00      | 0.00      | 0.00      | 0.00      | 0.00      |
| <hr/>        |                                                                      |           |           |           |           |           |           |
|              | <b>Total Interest</b>                                                | 0.00      | 0.00      | 0.00      | 0.00      | 0.00      | 0.00      |
| <hr/>        |                                                                      |           |           |           |           |           |           |
| <hr/>        |                                                                      |           |           |           |           |           |           |
| 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    |
|              |                                 |              |              |              |              |              |              |
| <b>82330</b> | <b>Other Debt Service</b>       |              |              |              |              |              |              |
| 699          | Other Debt Service              | 0.00         | 20,000.00    | 20,000.00    | 20,000.00    | 20,000.00    | 20,000.00    |
|              |                                 |              |              |              |              |              |              |
|              | <b>Total Other Debt Service</b> | 0.00         | 20,000.00    | 20,000.00    | 20,000.00    | 20,000.00    | 20,000.00    |
|              |                                 |              |              |              |              |              |              |
|              |                                 |              |              |              |              |              |              |
| 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    |
|              |                                 |              |              |              |              |              |              |
| <b>99100</b> | <b>Transfers Out</b>            |              |              |              |              |              |              |
| 590          | Transfers to Other Funds        | 4,894,592.89 | 6,883,793.78 | 9,414,406.80 | 6,895,912.27 | 6,895,912.27 | 6,895,912.27 |
|              |                                 |              |              |              |              |              |              |
|              | <b>Total Transfers Out</b>      | 4,894,592.89 | 6,883,793.78 | 9,414,406.80 | 6,895,912.27 | 6,895,912.27 | 6,895,912.27 |
|              |                                 |              |              |              |              |              |              |

|              |                                      | 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    |
| <hr/>        |                                      |              |              |              |              |              |              |
| <b>99300</b> | <b>Payments to Refund Debt</b>       |              |              |              |              |              |              |
| 699          | Other Debt Service                   | 0.00         | 0.00         | 0.00         | 0.00         | 0.00         | 0.00         |
| <hr/>        |                                      |              |              |              |              |              |              |
|              | <b>Total Other Debt Service</b>      | 0.00         | 0.00         | 0.00         | 0.00         | 0.00         | 0.00         |
| <hr/>        |                                      |              |              |              |              |              |              |
|              | <b>Total Expenditures - Fund 156</b> | 4,979,685.49 | 7,003,793.78 | 9,534,406.80 | 7,015,912.27 | 7,015,912.27 | 7,015,912.27 |
| <hr/>        |                                      |              |              |              |              |              |              |
| <hr/>        |                                      |              |              |              |              |              |              |
| Notes:       |                                      |              |              |              |              |              |              |
|              |                                      |              |              |              |              |              |              |