

Capital Projects (Fund 171) Equity Balances

	Per State Audit 6/30/2024	Per State Audit 6/30/2025	Estimated 6/30/2026
Restricted	645,596.00	1,024,603.00	1,024,603.00
Total	645,596.00	1,024,603.00	1,024,603.00

		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
40100	Local Taxes						
40110	Current Property Tax	176,247.58	178,583.40	178,583.40	181,673.10	181,673.10	181,673.10
40120	Trustee's Collections - Prior Year	1,296.80	1,200.00	1,200.00	1,200.00	1,200.00	1,200.00
40130	Clerk & Master Collections - Prior Year	1,405.98	0.00	0.00	0.00	0.00	0.00
40140	Interest and Penalty	1,154.79	0.00	0.00	0.00	0.00	0.00
40150	Pickup Taxes	69.01	0.00	0.00	0.00	0.00	0.00
40161	Payments in-Lieu-of Taxes - T.V.A.	6.27	0.00	0.00	0.00	0.00	0.00
40162	Payments in Lieu of Taxes - Local Utilities	772.33	500.00	500.00	500.00	500.00	500.00
40163	Payments in Lieu of Taxes - Other	226.79	250.00	250.00	250.00	250.00	250.00
	Total Local Taxes	181,179.55	180,533.40	180,533.40	183,623.10	183,623.10	183,623.10
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
40300	Statutory Local Taxes						
40320	Bank Excise Tax	0.00	0.00	0.00	0.00	0.00	0.00
	Total Statutory Local Taxes	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
44000	Other Local Revenues						
44170	Miscellaneous Refunds	0.00	0.00	0.00	0.00	0.00	0.00
44540	Sale of Property	0.00	0.00	0.00	0.00	0.00	0.00
44570	Contributions & Gifts	0.00	0.00	0.00	0.00	0.00	0.00
	Total Other Local Revenues	0.00	0.00	0.00	0.00	0.00	0.00
Notes:							

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ACCT	DESCRIPTION	ACTUAL	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET
		2024-2025	2025-2026	2025-2026	2026-2027	2026-2027	2026-2027
46000	State of Tennessee						
46851	State Revenue Sharing - TVA	3,647.08	3,986.00	3,986.00	3,986.00	3,986.00	3,986.00
46980	Other State Grants	0.00	0.00	0.00	0.00	0.00	0.00
	Total State of Tennessee	3,647.08	3,986.00	3,986.00	3,986.00	3,986.00	3,986.00

		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
47100	Federal Through State						
47403	American Rescue Plan Act Grant - Health Dept	0.00	383,200.00	0.00	298,396.17	298,396.17	298,396.17
	Total Federal Through State	0.00	383,200.00	0.00	298,396.17	298,396.17	298,396.17
Notes:	\$383,200.00 is a one-time reimbursement of 75% from ARP Health Dept. Grant						

		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						
49200	Notes Issued	0.00	0.00	0.00	0.00	0.00	0.00
49500	Other Loans Issued	0.00	0.00	0.00	0.00	0.00	0.00
49800	Transfers In	582,362.80	0.00	0.00	0.00	0.00	0.00
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	Total State of Tennessee	582,362.80	0.00	0.00	0.00	0.00	0.00
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	Total Revenues - Fund 171	767,189.43	567,719.40	184,519.40	486,005.27	486,005.27	486,005.27
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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
51900	Other General Administration						
510	Trustee's Commission	3,630.38	8,000.00	8,000.00	8,000.00	8,000.00	8,000.00
	Total Other General Administration	3,630.38	8,000.00	8,000.00	8,000.00	8,000.00	8,000.00

		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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82120	Principal						
602	Principal on Notes Payable - Highway Office/Garage	0.00	0.00	0.00	0.00	0.00	0.00
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	Total Principal	0.00	0.00	0.00	0.00	0.00	0.00
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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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82220	Interest						
604	Interest on Notes Payable - Highway Office/Garage	0.00	0.00	0.00	0.00	0.00	0.00
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	Total Interest	0.00	0.00	0.00	0.00	0.00	0.00
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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
91110	General Administration Projects						
308	Consultants	0.00	0.00	0.00	0.00	0.00	0.00
321	Engineering Services	0.00	0.00	0.00	0.00	0.00	0.00
331	Legal Services	0.00	0.00	0.00	0.00	0.00	0.00
351	Rentals	0.00	0.00	0.00	0.00	0.00	0.00
599	Other Charges - Annual Projects	0.00	0.00	0.00	0.00	0.00	0.00
707	Building Improvements	0.00	0.00	0.00	0.00	0.00	0.00
790	Other Equipment	0.00	0.00	0.00	0.00	0.00	0.00
799	Other Capital Outlay	78,337.80	0.00	779,025.00	0.00	262,306.25	262,306.25
799-01	Other Capital Outlay - Sycamore Square Project	0.00	0.00	0.00	0.00	0.00	0.00
799-02	Other Capital Outlay - Local Infrastructure Grant	0.00	0.00	0.00	0.00	0.00	0.00
799-03	Other Capital Outlay - Sycamore Square Pavilion	0.00	0.00	0.00	0.00	0.00	0.00
	Total General Administration Projects	78,337.80	0.00	779,025.00	0.00	262,306.25	262,306.25
Notes:	One-time projects offset with fund balance						

		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
91130	Public Safety Projects						
707	Building Improvements	0.00	0.00	0.00	0.00	0.00	0.00
718	Motor Vehicles	0.00	0.00	0.00	0.00	0.00	0.00
790	Other Equipment	7,318.02	0.00	0.00	0.00	0.00	0.00
	Total Public Safety Projects	7,318.02	0.00	0.00	0.00	0.00	0.00

		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
91140	Public Health and Welfare Projects						
707	Building Improvements	96,509.55	510,900.00	510,900.00	298,396.17	298,396.17	298,396.17
	Total Public Health and Welfare Projects	96,509.55	510,900.00	510,900.00	298,396.17	298,396.17	298,396.17
Notes:	\$127,700.00 is a one-time county match of 25% for ARP Health Dept. Grant						
	\$383,200.00 is a one-time reimbursement of 75% from ARP Health Dept. Grant						

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ACCT	DESCRIPTION	ACTUAL	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET
		2024-2025	2025-2026	2025-2026	2026-2027	2026-2027	2026-2027
91190	Other Government Projects						
308	Consultants	0.00	0.00	0.00	0.00	0.00	0.00
599	Other Charges - Annual Projects	202,388.08	160,000.00	161,980.00	160,000.00	160,000.00	160,000.00
707	Building Improvements	0.00	0.00	0.00	0.00	0.00	0.00
712	Heating and Air Conditioning Equipment	0.00	12,569.30	12,569.30	15,659.00	15,659.00	15,659.00
790	Other Equipment	0.00	0.00	0.00	0.00	0.00	0.00
799	Other Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00
	Total Other Government Projects	202,388.08	172,569.30	174,549.30	175,659.00	175,659.00	175,659.00
Notes:	712 & 790: To cover unexpected building maintenance costs due to old/broken equipment in county buildings.						

		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
91200	Highway and Street Capital Projects						
715	Land - Highway Office/Garage	0.00	0.00	0.00	0.00	0.00	0.00
724	Site Development - Highway Office/Garage	0.00	0.00	0.00	0.00	0.00	0.00
	Total Highway and Street Capital Projects	0.00	0.00	0.00	0.00	0.00	0.00

		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
99100	Transfers Out						
590	Transfers to Other Funds	0.00	0.00	0.00	0.00	0.00	0.00
	Total Transfers Out	0.00	0.00	0.00	0.00	0.00	0.00
	Total Expenditures - Fund 171	388,183.83	691,469.30	1,472,474.30	482,055.17	744,361.42	744,361.42
Notes:							