

	A	B	C	D	E	J	K
1	STEWART COUNTY, TN						
2	DEBT SERVICE FUND 151						
3							
4	Fund	Function	Obj	Description	Audited 2023-2024	Estimated 2024-2025	Estimated 2025-2026
5							
6	ESTIMATED/ACTUAL REVENUES						
7							
8	LOCAL TAXES						
9	151	40110		CURRENT PROPERTY TAX	\$ 1,034,616	\$ 434,458	\$ 447,794
10	151	40120		TRUSTEE'S COLLECTIONS - PRIOR	\$ 14,680	\$ 23,419	\$ 15,000
11	151	40125		TRUSTEE'S COLLECTIONS - BANKRUPT	\$ -	\$ 300	\$ 300
12	151	40130		CIR CLK/CLK & MASTER COLLECTIO	\$ 12,968	\$ 15,000	\$ 15,000
13	151	40140		INTEREST AND PENALTY	\$ 4,025	\$ 3,378	\$ 3,000
14	151	40161		PAYMENTS IN LIEU OF TAXES - T.	\$ 267	\$ 200	\$ 200
15	151	40162		PAYMENTS IN LIEU OF TAXES - LOCAL I	\$ 82,091	\$ 35,354	\$ 34,039
16	151	40163		PAYMENTS IN LIEU OF TAXES - OT	\$ 82,707	\$ 70,000	\$ 80,000
17				TOTAL COUNTY PROPERTY TAXES:	\$ 1,231,354	\$ 582,108	\$ 595,333
18							
19	151	40210		LOCAL OPTION SALES TAX	\$ 545,719	\$ 554,000	\$ 552,000
20	151	40240		WHEEL TAX	\$ 475,931	\$ 470,000	\$ 470,000
21				TOTAL COUNTY LOCAL OPTION TAXES:	\$ 1,021,650	\$ 1,024,000	\$ 1,022,000
22							
23	151	40320		BANK EXCISE TAX	\$ 7,746	\$ 5,000	\$ 5,000
24				TOTAL STATUTORY LOCAL TAXES:	\$ 7,746	\$ 5,000	\$ 5,000
25							
26				TOTAL LOCAL TAXES:	\$ 2,260,750	\$ 1,611,108	\$ 1,622,333
27							
28	OTHER LOCAL REVENUES						
29	151	44170		MISCELLANEOUS REFUNDS	\$ 23	\$ -	\$ -
30				TOTAL RECURRING ITEMS:	\$ 23	\$ -	\$ -
31							
32				TOTAL OTHER GOVERNMENTS:	\$ 23	\$ -	\$ -
33							
34	OTHER GOVERNMENTS						
35	151	48130		CONTRIBUTIONS	\$ 75,577	\$ 151,599	\$ 151,715
36				TOTAL RECURRING ITEMS:	\$ 75,577	\$ 151,599	\$ 151,715
37							
38				TOTAL OTHER GOVERNMENTS:	\$ 75,577	\$ 151,599	\$ 151,715
39							
40	OTHER SOURCES (NON-REVENUE)						
41	151	49800		TRANSFERS IN	\$ -	\$ -	\$ -
42				TOTAL OTHER SOURCES (NON-REVENUE):	\$ -	\$ -	\$ -
43							
44				TOTAL OTHER SOURCES (NON-REVENUE):	\$ -	\$ -	\$ -
45							
46							
47				TOTAL REVENUE AND OTHER SOURCES:	\$ 2,336,350	\$ 1,762,707	\$ 1,774,048
48				check: \$	-		
49							

	A	B	C	D	E	J	K
4	Fund	Function	Obj	Description	Audited 2023-2024	Estimated 2024-2025	Estimated 2025-2026
50	ESTIMATED/ACTUAL EXPENDITURES						
51							
52	PRINCIPAL ON DEBT						
53	151	82110	601	Principal on Bonds	\$ 305,049	\$ 314,293	\$ 323,537
54	151	82110	602	Principal on Notes	\$ 291,503	\$ 230,403	\$ 238,110
55	TOTAL GENERAL GOVERNMENT:				\$ 596,552	\$ 544,695	\$ 561,647
56							
57	151	82130	601	Principal on Bonds	\$ 1,499,951	\$ 620,707	\$ 646,464
58	151	82130	602	Principal on Notes	\$ 118,779	\$ 122,499	\$ 126,673
59	151	82130	612	Principal on Other Loans	\$ 38,676	\$ 38,964	\$ 109,729
60	TOTAL EDUCATION:				\$ 1,657,406	\$ 782,170	\$ 882,866
61							
62	TOTAL PRINCIPAL ON DEBT:				\$ 2,253,958	\$ 1,326,866	\$ 1,444,513
63							
64	INTEREST ON DEBT						
65	151	82210	603	Interest on Bonds	\$ 163,681	\$ 157,580	\$ 150,509
66	151	82210	604	Interest on Notes	\$ 45,468	\$ 36,786	\$ 29,813
67	TOTAL GENERAL GOVERNMENT:				\$ 209,149	\$ 194,366	\$ 180,322
68							
69	151	82230	603	Interest on Bonds	\$ 125,183	\$ 94,999	\$ 79,249
70	151	82230	604	Interest on Notes	\$ 19,085	\$ 15,598	\$ 11,865
71	151	82230	613	Interest on Other Loans	\$ 1,536	\$ 1,248	\$ 6,623
72	TOTAL EDUCATION:				\$ 145,804	\$ 111,845	\$ 97,737
73							
74	TOTAL INTEREST ON DEBT:				\$ 354,953	\$ 306,211	\$ 278,059
75							
76	OTHER DEBT SERVICE						
77	151	82310	510	Trustee's Commission	\$ 34,148	\$ 40,000	\$ 40,000
78	151	82310	606	Other Debt Issuance Charges	\$ -	\$ -	\$ -
79	151	82310	699	Other Debt Service	\$ 598	\$ 600	\$ 600
80	TOTAL GENERAL GOVERNMENT:				\$ 34,746	\$ 40,600	\$ 40,600
81							
82	151	82330	606	Other Debt Issuance Charges	\$ -	\$ -	\$ -
83	151	82330	699	Other Debt Service	\$ -	\$ -	\$ -
84	TOTAL EDUCATION:				\$ -	\$ -	\$ -
85							
86	TOTAL OTHER DEBT SERVICE:				\$ 34,746	\$ 40,600	\$ 40,600
87							
88	TOTAL EXPENDITURES:				\$ 2,643,657	\$ 1,673,677	\$ 1,763,172
89	check: \$ -						
90							
91	ESTIMATED/ACTUAL FUND BALANCE, JUL 1ST:				\$ 4,089,884	\$ 3,782,577	\$ 3,871,608
92							
93	NET CHANGE IN FUND BALANCE:				\$ (307,307)	\$ 89,031	\$ 10,876
94							
95	ADJUSTMENTS:				\$ -	\$ -	\$ -
96							
97	ESTIMATED/ACTUAL FUND BALANCE, JUN 30TH:				\$ 3,782,577	\$ 3,871,608	\$ 3,882,484