

| | A | B | C | D | E | J | K |
|----|---|-----------------|------------|--|------------------------------|--------------------------------|--------------------------------|
| 1 | STEWART COUNTY, TN | | | | | | |
| 2 | DEBT SERVICE FUND 151 | | | | | | |
| 3 | | | | | | | |
| 4 | Fund | Function | Obj | Description | Audited 2014-2015 | Estimated 2015-2016 | Estimated 2016-2017 |
| 5 | | | | | | | |
| 6 | <u>ESTIMATED/ACTUAL REVENUES</u> | | | | | | |
| 7 | | | | | | | |
| 8 | <u>LOCAL TAXES</u> | | | | | | |
| 9 | 151 | 40110 | | CURRENT PROPERTY TAX | \$ 1,719,793 | \$ 1,692,907 | \$ 1,559,195 |
| 10 | 151 | 40120 | | TRUSTEE'S COLLECTIONS - PRIOR | \$ 55,820 | \$ 54,815 | \$ 55,000 |
| 11 | 151 | 40125 | | TRUSTEE'S COLLECTIONS - BANKRU | \$ - | \$ 400 | \$ - |
| 12 | 151 | 40130 | | CIR CLK/CLK & MASTER COLLECTIO | \$ 45,570 | \$ 40,776 | \$ 40,000 |
| 13 | 151 | 40140 | | INTEREST AND PENALTY | \$ 10,661 | \$ 10,728 | \$ 10,000 |
| 14 | 151 | 40161 | | PAYMENTS IN LIEU OF TAXES - T. | \$ 524 | \$ 513 | \$ 500 |
| 15 | 151 | 40162 | | PAYMENTS IN LIEU OF TAXES - LOCAL UTIL | \$ 176,579 | \$ 169,735 | \$ 149,833 |
| 16 | 151 | 40163 | | PAYMENTS IN LIEU OF TAXES - OT | \$ 54,687 | \$ 65,449 | \$ 65,000 |
| 17 | | | | TOTAL COUNTY PROPERTY TAXES: | \$ 2,063,634 | \$ 2,035,325 | \$ 1,879,528 |
| 18 | | | | | | | |
| 19 | 151 | 40210 | | LOCAL OPTION SALES TAX | \$ - | \$ - | \$ - |
| 20 | 151 | 40240 | | WHEEL TAX | \$ 414,831 | \$ 413,155 | \$ 410,000 |
| 21 | 151 | 40270 | | BUSINESS TAX | \$ - | \$ - | \$ - |
| 22 | | | | TOTAL COUNTY LOCAL OPTION TAXES: | \$ 414,831 | \$ 413,155 | \$ 410,000 |
| 23 | | | | | | | |
| 24 | 151 | 40320 | | BANK EXCISE TAX | \$ 1,637 | \$ 1,523 | \$ 1,500 |
| 25 | | | | TOTAL STATUTORY LOCAL TAXES: | \$ 1,637 | \$ 1,523 | \$ 1,500 |
| 26 | | | | | | | |
| 27 | | | | TOTAL LOCAL TAXES: | \$ 2,480,102 | \$ 2,450,002 | \$ 2,291,028 |
| 28 | | | | | | | |
| 29 | <u>OTHER LOCAL REVENUES</u> | | | | | | |
| 30 | 151 | 44170 | | MISCELLANEOUS REFUNDS | \$ - | \$ - | \$ - |
| 31 | | | | TOTAL RECURRING ITEMS: | \$ - | \$ - | \$ - |
| 32 | | | | | | | |
| 33 | | | | TOTAL OTHER LOCAL REVENUES: | \$ - | \$ - | \$ - |
| 34 | | | | | | | |
| 35 | <u>OTHER GOVERNMENTS</u> | | | | | | |
| 36 | 151 | 48130 | | CONTRIBUTIONS | \$ 187,979 | \$ 225,722 | \$ 257,424 |
| 37 | | | | TOTAL RECURRING ITEMS: | \$ 187,979 | \$ 225,722 | \$ 257,424 |
| 38 | | | | | | | |
| 39 | | | | TOTAL OTHER GOVERNMENTS: | \$ 187,979 | \$ 225,722 | \$ 257,424 |
| 40 | | | | | | | |
| 41 | <u>OTHER SOURCES (NON-REVENUE)</u> | | | | | | |
| 42 | 151 | 49400 | | REFUNDING DEBT ISSUED | \$ 3,115,000 | \$ - | \$ - |
| 43 | 151 | 49800 | | TRANSFERS IN | \$ 262,813 | \$ 293,550 | \$ 275,000 |
| 44 | | | | TOTAL OTHER SOURCES (NON-REVENUE): | \$ 3,377,813 | \$ 293,550 | \$ 275,000 |
| 45 | | | | | | | |
| 46 | | | | TOTAL OTHER SOURCES (NON-REVENUE): | \$ 3,377,813 | \$ 293,550 | \$ 275,000 |
| 47 | | | | | | | |
| 48 | | | | | | | |
| 49 | | | | TOTAL REVENUE AND OTHER SOURCES: | \$ 6,045,894 | \$ 2,969,274 | \$ 2,823,452 |
| 51 | | | | | | | |
| 52 | <u>ESTIMATED/ACTUAL EXPENDITURES</u> | | | | | | |
| 53 | | | | | | | |
| 54 | <u>PRINCIPAL ON DEBT</u> | | | | | | |
| 55 | 151 | 82110 | 601 | Principal on Bonds | \$ 16,000 | \$ 20,000 | \$ 20,000 |
| 56 | 151 | 82110 | 602 | Principal on Notes | \$ 205,950 | \$ 219,387 | \$ 284,877 |
| 57 | | | | TOTAL GENERAL GOVERNMENT: | \$ 221,950 | \$ 239,387 | \$ 304,877 |

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| | A | B | C | D | E | J | K |
|-----|------|----------|-----|--|----------------------|------------------------|------------------------|
| 4 | Fund | Function | Obj | Description | Audited 2014-2015 | Estimated 2015-2016 | Estimated 2016-2017 |
| 58 | | | | | | | |
| 59 | 151 | 82130 | 601 | Principal on Bonds | \$ 1,660,000 | \$ 1,715,000 | \$ 1,785,000 |
| 60 | 151 | 82130 | 602 | Principal on Notes | \$ 79,308 | \$ 82,149 | \$ 112,881 |
| 61 | 151 | 82130 | 612 | Principal on Other Loans | \$ - | \$ - | \$ 24,512 |
| 62 | | | | TOTAL EDUCATION: | \$ 1,739,308 | \$ 1,797,149 | \$ 1,922,393 |
| 63 | | | | | | | |
| 64 | | | | TOTAL PRINCIPAL ON DEBT: | \$ 1,961,258 | \$ 2,036,536 | \$ 2,227,270 |
| 65 | | | | | | | |
| 66 | | | | INTEREST ON DEBT | | | |
| 67 | 151 | 82210 | 603 | Interest on Bonds | \$ 200,221 | \$ 199,421 | \$ 197,917 |
| 68 | 151 | 82210 | 604 | Interest on Notes | \$ 24,005 | \$ 32,807 | \$ 41,854 |
| 69 | | | | TOTAL GENERAL GOVERNMENT: | \$ 224,226 | \$ 232,228 | \$ 239,771 |
| 70 | | | | | | | |
| 71 | 151 | 82230 | 603 | Interest on Bonds | \$ 573,820 | \$ 490,334 | \$ 452,074 |
| 72 | 151 | 82230 | 604 | Interest on Notes | \$ 17,604 | \$ 19,302 | \$ 23,271 |
| 73 | 151 | 82230 | 613 | Interest on Other Loans | \$ - | \$ - | \$ 2,216 |
| 74 | | | | TOTAL EDUCATION: | \$ 591,424 | \$ 509,636 | \$ 477,561 |
| 75 | | | | | | | |
| 76 | | | | TOTAL INTEREST ON DEBT: | \$ 815,650 | \$ 741,864 | \$ 717,332 |
| 77 | | | | | | | |
| 78 | | | | OTHER DEBT SERVICE | | | |
| 79 | 151 | 82310 | 510 | Trustee's Commission | \$ 48,924 | \$ 49,251 | \$ 55,000 |
| 80 | 151 | 82310 | 699 | Other Debt Service | \$ 500 | \$ 500 | \$ 500 |
| 81 | | | | TOTAL GENERAL GOVERNMENT: | \$ 49,424 | \$ 49,751 | \$ 55,500 |
| 82 | | | | | | | |
| 83 | 151 | 82330 | 606 | Other Debt Issuance Charges | \$ 12,730 | \$ 1,250 | \$ 5,000 |
| 84 | 151 | 82330 | 699 | Other Debt Service | \$ 250 | \$ 250 | \$ 250 |
| 85 | | | | TOTAL EDUCATION: | \$ 12,980 | \$ 1,500 | \$ 5,250 |
| 86 | | | | | | | |
| 87 | | | | TOTAL OTHER DEBT SERVICE: | \$ 62,404 | \$ 51,251 | \$ 60,750 |
| 88 | | | | | | | |
| 89 | | | | OTHER USES | | | |
| 90 | 151 | 99300 | 601 | Payments to Refunded Debt Escrow Agent | \$ 3,115,000 | \$ - | \$ - |
| 91 | 151 | 99300 | 602 | Payments to Refunded Debt Escrow Agent | \$ - | \$ - | \$ - |
| 92 | 151 | 99300 | 603 | Payments to Refunded Debt Escrow Agent | \$ - | \$ - | \$ - |
| 93 | 151 | 99300 | 604 | Payments to Refunded Debt Escrow Agent | \$ - | \$ - | \$ - |
| 94 | | | | TOTAL OTHER USES: | \$ 3,115,000 | \$ - | \$ - |
| 95 | | | | | | | |
| 96 | | | | TOTAL EXPENDITURES: | \$ 5,954,312 | \$ 2,829,651 | \$ 3,005,352 |
| 98 | | | | | | | |
| 99 | | | | ESTIMATED/ACTUAL FUND BALANCE, JUL 1ST: | \$ 1,331,360 | \$ 1,422,942 | \$ 1,562,565 |
| 100 | | | | | | | |
| 101 | | | | NET CHANGE IN FUND BALANCE: | \$ 91,582 | \$ 139,623 | \$ (181,900) |
| 102 | | | | | | | |
| 103 | | | | ADJUSTMENTS: | \$ - | \$ - | \$ - |
| 104 | | | | | | | |
| 105 | | | | ESTIMATED/ACTUAL FUND BALANCE, JUN 30TH: | \$ 1,422,942 | \$ 1,562,565 | \$ 1,380,664 |

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