

	A	B	C	D	E	J	K
1	<b>STEWART COUNTY, TN</b>						
2	<b>DEBT SERVICE FUND 151</b>						
3							
4	Fund	Function	Obj	Description	Audited 2024-2025	Estimated 2025-2026	Estimated 2026-2027
5							
6	<b>ESTIMATED/ACTUAL REVENUES</b>						
7							
8	<b>LOCAL TAXES</b>						
9	151	40110		CURRENT PROPERTY TAX	\$ 450,280	\$ 465,293	\$ 320,996
10	151	40120		TRUSTEE'S COLLECTIONS - PRIOR	\$ 26,055	\$ 15,000	\$ 25,000
11	151	40125		TRUSTEE'S COLLECTIONS - BANKRUPT	\$ -	\$ -	\$ 300
12	151	40130		CIR CLK/CLK & MASTER COLLECTIO	\$ 10,060	\$ 10,000	\$ 10,000
13	151	40140		INTEREST AND PENALTY	\$ 3,903	\$ 3,000	\$ 4,000
14	151	40161		PAYMENTS IN LIEU OF TAXES - T.	\$ 112	\$ 112	\$ 200
15	151	40162		PAYMENTS IN LIEU OF TAXES - LOCAL	\$ 35,831	\$ 37,929	\$ 24,651
16	151	40163		PAYMENTS IN LIEU OF TAXES - OT	\$ 85,982	\$ 80,000	\$ 86,000
17				TOTAL COUNTY PROPERTY TAXES:	\$ 612,223	\$ 611,334	\$ 471,147
18							
19	151	40210		LOCAL OPTION SALES TAX	\$ 585,626	\$ 627,000	\$ 606,000
20	151	40240		WHEEL TAX	\$ 484,120	\$ 485,000	\$ 490,000
21				TOTAL COUNTY LOCAL OPTION TAXES:	\$ 1,069,746	\$ 1,112,000	\$ 1,096,000
22							
23	151	40320		BANK EXCISE TAX	\$ 2,222	\$ 5,000	\$ 5,000
24				TOTAL STATUTORY LOCAL TAXES:	\$ 2,222	\$ 5,000	\$ 5,000
25							
26				TOTAL LOCAL TAXES:	\$ 1,684,191	\$ 1,728,334	\$ 1,572,147
27							
28	<b>OTHER LOCAL REVENUES</b>						
29	151	44170		MISCELLANEOUS REFUNDS	\$ -	\$ 3	\$ -
30				TOTAL RECURRING ITEMS:	\$ -	\$ 3	\$ -
31							
32				TOTAL OTHER GOVERNMENTS:	\$ -	\$ 3	\$ -
33							
34	<b>OTHER GOVERNMENTS</b>						
35	151	48130		CONTRIBUTIONS	\$ 76,087	\$ 120,277	\$ 152,318
36				TOTAL RECURRING ITEMS:	\$ 76,087	\$ 120,277	\$ 152,318
37							
38				TOTAL OTHER GOVERNMENTS:	\$ 76,087	\$ 120,277	\$ 152,318
39							
40	<b>OTHER SOURCES (NON-REVENUE)</b>						
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:	\$ 1,760,278	\$ 1,848,615	\$ 1,724,465
48				check:	\$ -		
49							
50	<b>ESTIMATED/ACTUAL EXPENDITURES</b>						

	A	B	C	D	E	J	K
4	Fund	Function	Obj	Description	Audited 2024-2025	Estimated 2025-2026	Estimated 2026-2027
51							
52	<b>PRINCIPAL ON DEBT</b>						
53	151	82110	601	Principal on Bonds	\$ 314,293	\$ 323,537	\$ 332,781
54	151	82110	602	Principal on Notes	\$ 230,403	\$ 238,403	\$ 244,120
55	TOTAL GENERAL GOVERNMENT:				\$ 544,696	\$ 561,939	\$ 576,901
56							
57	151	82130	601	Principal on Bonds	\$ 620,707	\$ 646,463	\$ 667,220
58	151	82130	602	Principal on Notes	\$ 122,499	\$ 126,638	\$ 95,162
59	151	82130	612	Principal on Other Loans	\$ 38,964	\$ 80,603	\$ 110,695
60	TOTAL EDUCATION:				\$ 782,170	\$ 853,704	\$ 873,077
61							
62	TOTAL PRINCIPAL ON DEBT:				\$ 1,326,866	\$ 1,415,643	\$ 1,449,978
63							
64	<b>INTEREST ON DEBT</b>						
65	151	82210	603	Interest on Bonds	\$ 157,580	\$ 150,508	\$ 143,229
66	151	82210	604	Interest on Notes	\$ 36,786	\$ 29,512	\$ 22,595
67	TOTAL GENERAL GOVERNMENT:				\$ 194,366	\$ 180,020	\$ 165,824
68							
69	151	82230	603	Interest on Bonds	\$ 94,999	\$ 79,248	\$ 62,843
70	151	82230	604	Interest on Notes	\$ 15,598	\$ 11,802	\$ 8,015
71	151	82230	613	Interest on Other Loans	\$ 1,248	\$ 4,311	\$ 6,149
72	TOTAL EDUCATION:				\$ 111,845	\$ 95,361	\$ 77,007
73							
74	TOTAL INTEREST ON DEBT:				\$ 306,211	\$ 275,381	\$ 242,831
75							
76	<b>OTHER DEBT SERVICE</b>						
77	151	82310	510	Trustee's Commission	\$ 21,983	\$ 25,000	\$ 30,000
78	151	82310	606	Other Debt Issuance Charges	\$ -	\$ -	\$ -
79	151	82310	699	Other Debt Service	\$ 600	\$ 600	\$ 600
80	TOTAL GENERAL GOVERNMENT:				\$ 22,583	\$ 25,600	\$ 30,600
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:				\$ 22,583	\$ 25,600	\$ 30,600
87							
88	TOTAL EXPENDITURES:				\$ 1,655,660	\$ 1,716,625	\$ 1,723,409
89	check:				\$ -	\$ -	\$ -
90							
91	ESTIMATED/ACTUAL FUND BALANCE, JUL 1ST:				\$ 3,782,577	\$ 3,887,195	\$ 4,019,185
92							
93	NET CHANGE IN FUND BALANCE:				\$ 104,618	\$ 131,990	\$ 1,056
94							
95	ADJUSTMENTS:				\$ -	\$ -	\$ -
96							
97	ESTIMATED/ACTUAL FUND BALANCE, JUN 30TH:				\$ 3,887,195	\$ 4,019,185	\$ 4,020,241