

***CITY OF EAST RIDGE
TENNESSEE***



ANNUAL BUDGET

Fiscal Year 2025 - 2026

City of East Ridge, Tennessee
Annual Budget – Fiscal Year 2026

City Officials

<i>Mayor</i>	<i>Brian Williams</i>
<i>Vice Mayor</i>	<i>David Tyler</i>
<i>Councilmember</i>	<i>Jacky Cagle</i>
<i>Councilmember</i>	<i>Jeff Ezell</i>
<i>Councilmember</i>	<i>Andrea “Aundie” Witt</i>
<i>City Judge</i>	<i>Tracy Cox</i>
<i>Court Clerk</i>	<i>Patricia Cassidy</i>
<i>City Manager</i>	<i>J. Scott Miller</i>
<i>City Attorney</i>	<i>Mark Litchford</i>

Department Heads

<i>City Clerk</i>	<i>Jennifer Deitrick</i>
<i>Finance Director</i>	<i>Diane Qualls</i>
<i>Economic & Community Development</i>	<i>Cameron McAllister</i>
<i>Human Resources Manager</i>	<i>Michelle Sinigaglio</i>
<i>Chief Building Official</i>	<i>Micheal Howell</i>
<i>Fire Chief</i>	<i>Michael Williams</i>
<i>Police Chief</i>	<i>Clint Uselton</i>
<i>Building Maintenance Supervisor</i>	<i>Chris Gilbert</i>
<i>Sanitation Supervisor</i>	<i>Robert Parker</i>
<i>Street Department Supervisor</i>	<i>Chris Vaughn</i>
<i>Traffic Control Supervisor</i>	<i>Jeff Crowe</i>
<i>Head Librarian</i>	<i>Patty Weaver</i>
<i>Parks and Recreation Director</i>	<i>Shawna Skiles</i>

TABLE OF CONTENTS
BUDGET
FISCAL YEAR 2025—2026

	Page
City Manager Budget Message.....	1-13
Listing of Departmental Employees.....	14-15
Summary of the Budget	
General Fund	
Revenues.....	16-18
Expenditures	
General Government.....	19-20
Administration.....	21-23
Mayor & Council.....	24-25
Judicial.....	26-27
City Attorney.....	28-29
Building Maintenance.....	30-31
City Hall Complex.....	32-33
Police Department.....	34-41
Fire Department.....	42-43
Building-Codes-Planning.....	44-45
Street Department.....	46-47
Traffic Control.....	48-49
Transfer Station.....	50-51
Animal Services Division.....	52-53
Parks & Receptions Division.....	54-65
Venue 1921 at East Ridge.....	66-67
Library.....	68-69
History Center.....	70-71
Community Development Programs.....	72-73
Economic Development.....	74-75
Other Sources/Uses.....	76-77

Special Funds

State Street Aid Fund.....	78-79
Grant Fund.....	80-81
Federal Forfeiture Fund.....	82-83
Drug Investigation Fund.....	84-85
Economic Development Fund.....	86-87
Solid Waste Management Fund.....	88-90
Debt Service Fund.....	91-93
Capital Improvement Program (CIP) Fund.....	94-95
American Rescue Plan (ARPA) Fund.....	96-97
Organization Chart.....	98-113
Outstanding Debt.....	114-117



City of East Ridge

1517 Tombras Avenue
East Ridge, Tennessee 37412
(423)867~7711 • www.eastridgetn.gov

May 8, 2025

Honorable Mayor and City Council
City of East Ridge, Tennessee

SUBJECT: City Manager's Proposed Budget for Fiscal Year 2025-2026

Mayor and City Council:

We are pleased to submit for your consideration the recommended budget for Fiscal Year 2025-2026 (July 1, 2025 to June 30, 2026) for the City of East Ridge. The budget document includes the revenues and expenses necessary to maintain, and in some areas, improve the current levels of municipal services.

The annual budget document has been prepared in a format used in prior years. There are five (5) columns of numbers on each revenue and expenditure detail page: actual revenues/expenditures for the last two fiscal years; the forecast budget for Fiscal Year 2024-2025; the approved budget for Fiscal Year 2024-2025; and the proposed budget for Fiscal Year 2025-2026. The budget for the upcoming fiscal year is balanced; with projected income matching anticipated expenditures.

SUMMARY OF THE FY 2025-2026 BUDGET

The proposed Fiscal Year 2025-2026 General Fund Budget may be summarized as follows:

Revenues

Property Taxes	\$7,151,333
Other Local Taxes	6,121,343
Licenses and Permits	566,350
Intergovernmental Revenues	3,726,617
Incremental State Sales Tax (Border Region)	8,400,087
Miscellaneous Revenues	<u>1,861,635</u>
Total Revenue:	\$27,827,365

Brian Williams
Mayor

Esther Haynes
Vice-Mayor

Jacky Cagle
Councilmember

Andrea Witt
Councilmember

David Tyler
Councilmember

J. Scott Miller
City Manager

Expenditures

Personnel Services	\$13,269,350
Operations	4,935,641
Materials and Supplies	707,837
Capital Outlay	761,242
Debt Payments (on Capital Outlay)	233,820
Transfers to Other Funds (Debt)	1,635,158
Transfers to Other Funds (Border Region Payments)	5,784,317
Transfers to Capital Improvement Fund	<u>500,000</u>
Total Expenditures	\$27,827,365

The City of East Ridge operates with ten (10) separate funds. Each fund is a separate accounting entity with revenues and expenditures. The funds fall into different categories, or types of funds, as required by General Accepted Accounting Principles (GAAP) for governmental entities; and they are as follows:

General Fund

1. General Fund

Special Funds

2. State Street Aid Fund
3. Grant Fund
4. Federal Forfeiture Fund
5. Drug Investigation Fund
6. Economic Development Fund
7. Solid Waste Management Fund

Debt Service Fund

8. Debt Service Fund

Capital Projects Fund

9. Capital Improvements Program (CIP) Fund
10. American Rescue Plan Fund

The proposed all funds Budget for Fiscal Year 2025-2026 is \$45,180,801. This represents a net decrease of \$2,188,541 from the approved FY 2024-2025 budget of \$47,369,342. A synopsis of the total all funds budget would be pictured as follows:

<u>Fund</u>	<u>Original Budget FY 2024-2025</u>	<u>Proposed Budget FY 2025-2026</u>	<u>\$Increase (Decrease)</u>
General Fund	\$27,265,597	\$27,827,365	\$ 561,768
State Street Aid Fund	1,299,238	1,406,238	107,000
Grant Fund	29,000	19,000	(10,000)
Federal Forfeiture Fund	0	20,000	20,000
Drug Investigation Fund	204,402	107,500	(96,902)
Economic Development Fund	8,779,193	7,419,475	(1,359,718)

Solid Waste Management Fund	1,709,096	2,184,255	475,159
Debt Service Fund	2,566,175	2,617,557	51,382
Capital Improvement Program Fund	13,876,657	11,577,000	(2,299,657)
ARPA Fund	<u>436,171</u>	<u>155,706</u>	<u>(280,465)</u>
TOTAL Before Transfers	\$56,165,529	\$53,334,096	(\$2,831,433)
Less Transfers*	<u>(8,796,187)</u>	<u>(8,153,295)</u>	<u>642,892</u>
TOTAL NET BUDGET	\$47,369,342	\$45,180,801	(\$2,188,541)

*Transfers deducted to eliminate double counting (transfers from one fund to another fund).

GENERAL FUND

The General Fund is a service organization involved with providing traditional and familiar services to the entire citizenry; and simply stated, it represents the expenditures for governmental services normally associated with local government. These include general administration, police protection, fire protection, animal services, economic development, building maintenance, building inspection and codes, municipal court, street maintenance, traffic control, public parks and facilities, recreational programs and activities, and library. The expenditures, largely salary, are susceptible to inflationary increase and the revenues for the upcoming fiscal year show positive growth.

REVENUES

Property Taxes

The Fiscal Year 2024-2025 General Fund (operating budget) adopted a **tax rate of 1.25**, the same rate levied the past couple of fiscal years. The preliminary assessed valuation (residential, commercial, and personal property) provided by Hamilton County Assessor of Property as computed to the City in August 2023 totaled \$538,071,049. For the period 2023 to 2024, the residential assessments increased a total of \$3,790,325 (FY 2024-2025 over FY 2023-2024) due to home sales and new residential construction; and the commercial assessments slightly increased a total of \$969,160 (FY 2024-2025 over FY 2023-2024) due to new commercial construction.

The 2025 year is a reassessment year in Hamilton County. A reassessment of property is a periodic reevaluation of a property's value for tax purposes. It takes place every four years or when a property changes hands. The purpose is to ensure that properties are assessed fairly at a uniform level. The City has been informed by the Hamilton County Assessor of Property Office that East Ridge's assessed valuation, both residential and commercial, has significantly increased this reassessment year. When property values increase, property taxes will generate more revenue. Under the law in Tennessee, the City is required to roll back (decrease) its tax rate after a reassessment is completed so that the total property tax revenues generated remain the same from one fiscal year to the next (revenue neutral). A revenue neutral position is recommended for the upcoming fiscal year 2025-2026 budget.

The tax levy for Fiscal Year 2024-2025 with the tax rate of 1.25 and distribution was as follows:

	Assessed Valuation	Proposed Tax Rate	Collection Rate (98%)	Estimated Revenue
General Fund	\$543,475,828	1.25 (per 100)	\$6,793,448	\$6,657,579

As noted, the property tax revenue is proposed to remain the same for Fiscal Year 2025-2026; except the City will be entitled to collect the tax increases derived from the property values of new construction added to the tax rolls. It is estimated that this figure will yield \$93,754. As of the writing of this budgetary message, the City has not yet received its assessment differential summary for 2025 from the Hamilton County Assessor’s Office stating its commercial and residential reassessments and new construction.

The assessed valuation of the City in commercial and residential assessments is expected to show growth in the next couple of years due to the addition of the following projected developments: Urban Story Ventures (13 acre retail development); Panda Express; Scooter’s and adjoining commercial building; Easy Auto Motorcycle Shop; JDH Roofing; Camping World; Whataburger Restaurant; former BB&T Bank; Exit 1 Retail Development (4.35 acres adjoining I-75); Graston Residential Development (61 single-family attached homes); Hummingbird II Residential Development (68 single-family homes); Layfield and Frawley Road Development (15 unit condominium development); Gateway Residential Development (60 single-family homes); Fountain Development (15 single-family homes); Horse Farm on Frawley Road (109 two-story townhouses); and potential others in the works.

Other Revenues

The total “other revenues” (less property taxes and Border Region District sales taxes) anticipated for the 2025-2026 proposed budget year computes to be higher than the same revenue budgeted for the 2024-2025 budget year (a plus \$765,363).

The Local Option Sales Tax and the State Sales Tax are anticipated to yield an estimated plus \$250,000 and \$55,280 respectively over last year’s budgeted figures. The overall increase in these sales tax revenue sources are due to an anticipated and extremely moderate increase in the retail sales that will be yielded throughout the City; most particularly from the retail businesses that generate sales tax from groceries, food, alcohol/beer, and supplies and commodities (restaurants, grocery stores, convenience stores, retail stores, hotels, etc.) and the proposed new retail/commercial construction and development that are currently, or soon to be, under construction that will come on line in the upcoming fiscal year.

Other projected revenues are expected to remain relatively the same (or a small variance) in the 2025-2026 proposed budget year as compared to the 2024-2025 budget year with exceptions to the following revenue streams:

- **Alcoholic Beverage Tax:** An increase of \$20,000 due to a projected increase in the sale of alcoholic beverages.
- **State Mixed Drinks:** An increase of \$15,000 due to additional restaurants serving mixed drinks and an increase in personal consumption.
- **Sports Betting:** An increase of \$7,000 due to additional people participating in on-line sports betting.
- **Ridgside Police/Fire Contracts:** An increase of \$2,852 due to an increase in the COLA of 4% to the Police and Fire Department employees passed on to the City of Ridgside.
- **Recreation Program Fees and Facility Rentals:** An increase of \$4,800 due to a greater participation in programs and league play, an increase in the use of the recreational facilities (arena and community center) for special events and programs, and a slight increase in program fees and rentals. The overall increase was in fact greater; however, the elimination of the basketball program revenues due to the closure of the Community Center for 2025 (\$42,850) needed to be factored into the total revenue picture.
- **Venue 1921:** A new anticipated appropriation of \$100,000 representing fees collected for programs, activities, venues, etc. booked at the new Multi-Purpose Facility scheduled to be opened in early 2026.
- **Municipal Court Fines & Costs:** A slight increase of \$10,000 due to an underestimation of the fines and costs levied via the court system from last year.
- **Cable Franchise Fee:** A decrease of \$16,000 due to the reduction of subscribers; some who have turned to alternative TV programming.

In summary, the total projected revenue schedule is one which is felt to be diversified, equitable, and realistic in terms of services offered.

General Fund Balance

It is important to note that the general fund “unassigned” fund balance for the fiscal year ended June 30, 2024 totaled \$14,500,939. The general fund anticipates a shortage (revenues over expenditures) of approximately \$639,437 (unaudited) for the fiscal year ended June 30, 2025 primarily caused by the allocation of \$1,163,599 for a new ladder truck for the Fire Department; therefore, the “unassigned” fund balance will total \$13,861,502 (unaudited). However, there was an unbudgeted appropriation paid from the fund balance during the 2024-2025 fiscal year, sanctioned by the City Council, that must be accounted for: being an assigned appropriation of \$3 million for the turfing of sports fields in Camp Jordan Park. Lastly, the City Council approved a 50% prepayment in the amount of \$420,432 on the purchase of a Fire Truck in the fiscal year ended June 30, 2024. Said truck is anticipated to be delivered to the City in Fiscal Year 2025-2026 at which time the balance of 50% is due and payable. In summary, the balance of the total “unassigned” fund balance is reduced to \$10,441,070 (unaudited).

Pursuant to the City's Fund Balance Policy, the City shall maintain a minimum fund balance (reserve) in the General Fund to an amount equivalent to not less than four (4) months of the general operating expenses of the General Fund. The monthly general operating expenses compute to approximately \$1.25 million; therefore, the minimum fund balance would equal \$5 million. It is my strong recommendation to the elected body that the City cease any further assignment of spending from the City's Fund Balance until it has replenished itself; unless there exists an emergency or catastrophic event that needs to be funded.

EXPENDITURES

The proposed budgeted expenditures for Fiscal Year 2025-2026 is expected to be \$561,768 above the Fiscal Year 2024-2025 approved budget, representing an increase of 2.1%. In general terms, the personnel costs (salaries and fringe benefits) showed a modest increase (5.4%); operations expenses increased moderately (6.7%); materials/supplies decreased slightly (5.1%); and capital outlay posted a significant increase (47.1%). The major variances were seen in the transfers to other funds (elaborated later in this budget message).

Personnel Costs

The personnel costs (salaries and fringe benefits) in the proposed 2025-2026 budget year will equal approximately 67% of the total General Fund (operating budget), less the transfers to other funds. Due to the fact that we are a "service-oriented organization", the number of personnel available to perform the various services is somewhat critical, if the current level of municipal services to the community is to be achieved.

The total personnel count for the overall budget program (all Funds) proposed for Fiscal Year 2025-2026 is 160 full-time positions and 22 part-time positions; 5 full-time positions more and 2 part-time positions less than the previous fiscal year (2024-2025). For the General Fund Budget only (excluding Sanitation), the total personnel count is 148 full-time positions and 22 part-time positions; 5 full-time positions more and 2 part-time positions less than the previous fiscal year (2024-2025). A more comprehensive listing on personnel is outlined at the end of this budget message.

Major increases in the personnel costs (salaries and fringe benefits) can be summarized as follows (2025-2026 proposed budget over the 2024-2025 adopted budget):

- **Personnel Services:** *Fire Department* - Two (2) Firefighter positions are proposed to be brought on board in January 2026 to increase the staffing level from 3 to 4 Firefighters stationed out of Fire Station No. 2. *Recreation Department* – The conversion of two (2) part-time positions to one (1) full-time park attendant position. *Police Department* – The elimination of one (1) part-time Police Officer due to his final retirement. *Venue 1921* – The addition of two (2) full-time employees (one to be hired in late summer and the other to be hired in January 2026) to manage and operate the newly opened Multi-Purpose

Facility in early 2026. *Library* – The addition of a part-time position that will be absorbed in the Library’s departmental budget (personnel – salaries).

- **Salaries:** A cost of living adjustment (COLA) is being proposed in the form of a 3% across the board increase in salary for all employees.
- **Performance Evaluation Raises:** The continuation of an employee performance evaluation process that was implemented on July 1, 2024. Employees will be rated by their immediate supervisor on their anniversary date of employment and each employee will be eligible to receive a merit increase of 0% to 2% based on their evaluation. The total appropriation would be \$87,265.
- **Salary Adjustments:** Salary adjustments in the amount of \$18,148 to be administered to various full-time positions (15). This includes an increase of \$.50 per hour to the laborers (Streets and Sanitation collectors) to bring their pay in line with comparable cities.
- **Education/Training:** An increase in the appropriation of \$15,000 to account for additional training and education (primarily the Administration and Police Departments).
- **Medical Insurance:** An increase in appropriation of \$140,000 due to a projected increase in the premiums caused by the City’s poor medical experience over the past year.

Operational Expenses (Operations)

Several of the major and noteworthy increases and decreases in operational expenses (operations) are seen in the following accounts:

- **Contract Services (Various Departments):** A substantial increase in appropriation of \$71,500 due to an increase in contractual/professional services; specifically, in the Police Department (computer programs) and Animal Control Services (veterinarian services).
- **Computer Services (General Government):** A large increase in appropriation of \$25,000 due to an increase in consulting services from Litefoot, the City’s computer consultant.
- **Cyber Insurance (General Government):** An appropriation of \$17,000 to maintain insurance coverage toward cyber-attacks on the City’s computer system.
- **Clothing/Uniforms (Various Departments):** A modest increase in appropriation of \$8,500 due to an increase for new and replacement uniforms; primarily in the Fire Department for the replacement of bunker gear and uniforms at \$5,000.
- **Operating Supplies (Various Departments):** A moderate increase in appropriation of \$19,700 due in most part to increases in general supplies for the Police Department, the General Recreation Department and Arena, and Venue 1921 (new department).
- **Computer/IT (Administration, Police, Fire, Codes, and Venue 21):** A modest increase in appropriation of \$15,100 due in most part to the proposed purchase of replacement tablets for the Police Department; and the replacement of computers in various departments.
- **Electric, Water, Sewer and Natural Gas (Various Departments):** A significant increase in appropriation of \$85,370 due to an increase in both charges and usage. Venue 1921 posted the largest increase in appropriation (\$51,000) due to being a new and large facility projected to open in early 2026.

- **Fuel (All Departments):** A slight increase in appropriation of \$7,500 due to the anticipated increase in vehicle usage (predominately in the Police Department).
- **Vehicle Repair and Maintenance (Police, Building Maintenance, and Animal Control):** A moderate increase in appropriation of \$10,677 due predominantly to the increase in repairs and maintenance service to Police Department vehicles.
- **Transportation:** A significant increase in appropriation of \$90,000 due to an increase in the per trip rate budgeted by the City for providing Care-A-Van services to the senior and disabled in the community.
- **Contracts with Other Governments (Police and Fire):** A substantial reduction in appropriation of \$103,864 due to the elimination of an annual allocation to Hamilton County for providing emergency medical services to the City. This amount was actually greater; however, its impact was reduced by the increased allocation for emergency communication services.

Capital Outlay

The cost of capital outlay for FY 2025-2026 is proposed at \$761,242, and an explanation of the various capital outlay items is elaborated below.

It is advisable, as well as extremely important, for a city to undertake and maintain an ongoing viable capital outlay program yearly because those costs in total are usually the heaviest faced in any budget document. Proper scheduling of capital outlay, as well as a levelized appropriation (i.e., an equal dollar allocation each fiscal year), prevents excessive costs in any one budget year.

Said capital outlay appropriations proposed in the 2025-2026 budget meet at least one of the following criteria:

- Helps to maintain the current level of service (through replacement primarily);
- Updates equipment/service standards and needs; and/or
- Increases productivity in the work assignment areas.
- Expands service.

The following capital outlay items proposed in the FY 2025-2026 budget are as follows:

- Police Department - Administration
 - 8 Police Cruisers (replacement) \$440,000
 - NOTE: The internal equipment (cages, mounting brackets for radios and computers, etc.) for the police cruisers will be funded from the Drug Investigation Fund.
 - Fingerprint System (new and expanded) 13,023
 - Firearms Training Simulator 20,000
- Fire Department
 - Hurst Hydraulic Rescue Tools/Air Bags to outfit the new Fire Truck 67,000

• Street Department	
- Dump Truck (replacement) with snow plow and salt spreader	156,000
• Traffic Control	
- Traffic Signal Central Control Box (replacement)	20,000
• Recreation	
- Compact Utility Trailer (replacement)	12,100
- John Deer Gator (replacement)	11,750
- 1 - 72 inch Mower (replacement)	16,369
• Library	
- Storage Shed	<u>5,000</u>
Total Capital Outlay	\$761,242

Debt Service

There are several appropriations included in the FY 2025-2026 General Fund to retire existing debt (principal and interest) as follows:

- Police Department Administration (\$94,350): Tasers financed over 5 years.
- Fire Department (\$105,874): Fire Engine
- Street Department (\$33,596): Streets Dump Truck (replacement) over 5 years.

Transfers to Other Funds

Several appropriations are included in the FY 2025-2026 General Fund for transfer to “Other” City Funds for the purpose of providing dollars to pay debt or other specific uses. These transfers are enumerated as follows:

- Transfer of \$1,635,158 from the General Fund to the Debt Service Fund to pay off the City’s annual debt on the various notes and bonds (including the \$10 million bond transacted in 2022 and the \$8 million bond transacted in 2024) for infrastructure projects.
- Transfer of \$5,784,317 from the General Fund to the Economic Development/Border Region Fund to disburse annual financial incentive payments to businesses with development agreements with the City of East Ridge.
- Transfer of \$500,000 from the General Fund to the Capital Improvement Fund. These funds are the balance left from the Total Border Region Sales Tax Dollars received from the State of Tennessee, less the annual payments to the businesses with development agreements with the City **and** less the transfer of funds to the debt service.

SPECIAL FUNDS
STATE STREET AID FUND

The State Street Aid Fund is a special fund established to account for and report financial resources received by the State of Tennessee in the form of the (1) State gas and motor fuel tax and (2) State Transportation Improvement Program and State Highway Improvement Program

grants. The State Petroleum and alternative fuel revenues which the City receives are from the gasoline tax (26 cents per gallon) and the diesel tax (27 cents per gallon). The City will also receive a portion of the electric vehicle fees collected by the State on the annual registration of electric vehicles (\$200 per vehicle annually).

The fund balance for the end of FY 2024-2025 is projected to be \$391,716 (unaudited), and added to the anticipated revenue for FY 2025-2026 of \$1,014,522 (including the amount of \$570,000 from the State gas and motor fuel tax), the Fund would total a projected revenue stream of \$1,406,238. These funds are restricted in that they can only be used for street related costs and public improvements as street reconstruction/resurfacing, curbs, sidewalks, and drainage.

The major appropriations proposed in the State Street Aid Fund for FY 2025-2026 include: street lighting (\$225,000); traffic signal repairs (\$20,000); John Ross Road resurfacing (City share of \$541,238); and street paving/maintenance (\$600,000).

GRANT FUND

The Grant Fund is a special fund established to account for and report financial resources for grants approved and received by the City from Federal, State, and County governmental entities for designated projects and/or programs. The fund balance for the end of FY 2024-2025 is projected to be \$6,575 (unaudited), and added to the anticipated revenue for FY 2025-2026, the expected revenue from grants for FY 2025-2026 would be \$12,425. Should any of the project grant applications filed by the City be approved for full or partial funding during the fiscal year then the grant and the amount will be added to the revenue side.

The appropriations proposed in the Grant Fund for FY 2025-2026 include: aquatic clean stream project, TML safety grant, TML driver safety grant, and TML property conservation grant.

FEDERAL FORFEITURE FUND

The Federal Forfeiture Fund is a special, restrictive fund established to account for and report financial resources received from the Federal Government (DEA, FBI, etc.). The projected revenues for FY 2025-2026 total \$20,000.

The appropriations proposed in the Federal Forfeiture Fund include: education and training, computer supplies, clothing and uniforms, and general-purpose machinery and equipment.

DRUG INVESTIGATION FUND

The Drug Investigation Fund is a special, restrictive fund established to account for and report financial resources received from Federal/State grants, seizures and awards from the Court, Department of Justice forfeitures, drug fines, and sale of confiscated property. The anticipated revenues for FY 2025-2026 total \$107,500.

The appropriations proposed in the Drug Fund for FY 2025-2026 include: education/training, clothing/uniforms, operating supplies and equipment, and machinery and equipment (replacement rifles), and general-purpose machinery and equipment (outfitting the interior of police cruisers with cages, mounting brackets for radio and computers, etc.).

ECONOMIC DEVELOPMENT FUND

The Economic Development Fund is a special fund to account for and report on the financial activity of the Border Region Redevelopment District as it relates to the state sales taxes generated within the boundaries of the District. The incremental state sales tax revenues anticipated to be returned from the State to the City in FY 2025-2026 compute to a total of \$8,400,087. Of that amount deposited in the General Fund, the amount of \$480,612 remains and \$500,000 is transferred to the Capital Improvement Fund; thus, the balance of \$7,419,475 is designated to the Economic Development Fund.

The appropriations proposed in the Economic Development Fund for FY 2025-2026 include: a transfer to the City's Industrial Development Board to pay the financial incentives to businesses per the development agreements with the City (\$5,784,317); and a transfer to the Debt Service Fund to pay the bonded indebtedness on infrastructure projects (\$1,635,158).

SOLID WASTE MANAGEMENT FUND

The Solid Waste Management Fund is a special fund established to account for the fees and expenses associated with garbage/refuse collection and disposal services for City residents. It is considered a self-sustaining fund and as such the assessment fees charged for residential and commercial pick-up and disposal should operate at a break-even point.

The budget for this Fund anticipates revenue streams including: sanitation assessment fees (\$1,759,880), dumpster rentals, recycling-transfer station, sale of mulch, and refuse/disposal charges. The Fund projects total revenue for FY 2025-2026 of \$2,112,783. The existing fee for service (an assessment fee of \$180 per year for residential and \$240 per year for commercial) is **not** sufficient to meet the department's operating and capital expenditures in the upcoming fiscal year and the projected assessment fees reflect a proposed increase for FY 2025-2026.

The assessment fees of \$180 and \$240 for residential and commercial services respectively have not been increased for 20+ years. The major variable and dominant factors that justify an increase in the fees for the upcoming fiscal year are as follows: a significant increase in the per ton rate for the disposal of waste at the transfer station (\$33 per ton to \$43.75 per ton times 800 tons per month equates to an increase of \$103,200 annually); and the acquisition of a refuse truck (replacement of rear end loader) to the fleet (\$233,485).

Staying with the current assessment fees would yield a final Sanitation Department budget that would result in the deficit of plus \$400,000; thus, the shortfall would need to be subsidized by the City's General Fund. The assessment fee is proposed to be increased from \$15 per month to

\$17 per month (\$180 per year to \$204 per year) for residential and from \$20 per month to \$22 per month (\$240 per year to \$264 per year) for commercial. These proposed increases in assessment fees would provide an amount of funds to help reduce the gap between the revenues and expenditures; however, it would not close the gap entirely.

The expenditures to operate the Refuse Department for FY 2025-2026 include: personnel costs (\$868,091); landfill fees (\$428,400); and contractual/operating expenses (\$654,279). An allocation is also being made in capital outlay for the replacement of a garbage truck (2006 International with 145,000+ miles) at a cost of \$233,485.

DEBT SERVICE FUND

The Debt Service Fund is a special fund established to account for and report financial resources that are restricted or committed to the expenditure of principle and interest on long-term general obligation (GO) debt.

The hotel/motel tax anticipated for collection in FY 2025-2026 (\$900,000), along with interest income (\$135,000) and transfers in from the General Fund – Incremental State Sales Tax and Sanitation Fund (\$1,926,182), provides total revenues of \$2,961,182.

The debt service revenue pays the annual principle and interest toward the following outstanding debt: Camp Jordan Park Phase Two Project Bond Issue (upgrade and add 4 soccer fields); Refunding Bond Issue 2021 (refinancing a half dozen bond issues/notes); Multi Capital Projects Bond Issue 2022 (N. Mack Smith Road reconstruction and Ringgold Road Multi-Modal drainage); Exit 1 General Obligation Bond 2017 (I-75 and Ringgold Road reconstruction project and Camp Jordan Parkway construction project); Series 2024 Bond Issue (multi-purpose facility and Camp Jordan Park Enhancements; Motorola Lease Note (In-car cameras); Public Safety Note (Fire Truck); AXON Lease (Body Camaras); and proposed Public Works Note (replacement dump truck).

CAPITAL IMPROVEMENTS PROGRAM (CIP) FUND

The Capital Improvements Program (CIP) Fund is used to account for and report the proceeds of specific revenue sources that are restricted or committed to the expenditure for specified purposes.

The anticipated revenue streams for FY 2025-2026 for the CIP Fund include the fund balance for the 2022 GO Bond Issue proceeds (balance of \$1,910,736); an appropriation from Hamilton County for N. Mack Smith Road reconstruction project (\$1,000,000); a transfer in from the General Fund-Border Region Sales Tax proceeds (\$500,000); proceeds from the LPRF grant (\$632,500); anticipated interest income (\$300,000); and a fund balance of \$7,233,764 (includes proceeds of \$5,250,000 for the multi-purpose facility). Thus, the Fund would total a projected revenue of \$11,577,000.

The appropriations proposed in the Capital Improvements Program Fund for FY 2025-2026 include the following: upgrades to various City buildings (\$300,000); construction of a multi-purpose pavilion (\$5,250,000); N. Mack Smith reconstruction project (\$3,000,000); street resurfacing program (\$700,000); the installation of a welcome sign to East Ridge on Spring Creek at city limits (\$22,000); the installation of an above ground fuel tank for city vehicles (\$125,000); an appropriation to fund the façade grant program for businesses (\$50,000); and an appropriation of \$2,118,000 for the Community Center expansion and enhancement project (includes the funds from LPRF grant).

AMERICAN RESCUE PLAN FUND

The American Rescue Plan Fund (ARPA) was used to account for and report the proceeds of the Federal grant allocations made to the City of East Ridge. The first round of appropriations of approximately \$3.1 million was made in FY 2021-2022. The second round of appropriations of approximately \$3.1 million was made in FY 2022-2023. These funds are to be spent by the end of the 2026 calendar year.

The appropriations from this fund were allocated to the following projects: the construction of a new, enlarged Animal Shelter; and the installation of the drainage system for the Ringgold Road Multi-Modal Road project and the N Mack Smith Road widening project.

The fund balance for the FY 2025-2026 ARPA Fund will stand at approximately \$155,706. Said appropriation is proposed to fund the storm drainage improvement of the N Mack Smith project.

CONCLUSION

In conclusion, the program outlined in the pages of this budget document for fiscal year 2025-2026 are attainable, reasonable, and worthy of your consideration. My sincere appreciation goes to all the Department Heads/Staff for their efforts put forth in composing their respective departmental budget(s); especially to Diane Qualls who assisted in the entire budgetary process and other special funds and Amanda Bowers who formatted the budget document pages.

Respectfully submitted,



J. Scott Miller
City Manager

JSM/

**CITY OF EAST RIDGE
BUDGET - FY 2025-2026
NUMBER OF EMPLOYEES**

PERSONNEL SUMMARY									
DEPARTMENT	2023-2024			2024-2025			FY 2025-2026 Manager Recommended		
	Full-Time	Part-Time	Total	Full-Time	Part-Time	Total	Full-Time	Part-Time	Total
	Legislative								
City Council	0	5	5	0	5	5	0	5	5
Total	0	5	5	0	5	5	0	5	5
Admin/Finance									
City Manager	1	0	1	1	0	1	1	0	1
Personnel	8	0	8	9	0	9	9	0	9
Total	9	0	9	10	0	10	10	0	10
Court									
City Judge	0	1	1	0	1	1	0	1	1
Court Clerk	1	0	1	1	0	1	1	0	1
Personnel	2	0	2	2	0	2	2	0	2
Total	3	1	4	3	1	4	3	1	4
Building/Codes									
Personnel	5	0	5	5	0	5	5	0	5
Total	5	0	5	5	0	5	5	0	5
Police									
Administration	12	0	12	12	0	12	10	0	10
CID	6	0	6	6	0	6	8	0	8
Patrol	29	1	30	29	1	30	29	0	29
CSU	4	0	4	4	0	4	4	0	4
Traffic	4	0	4	4	0	4	4	0	4
Crossing Guards	0	3	3	0	1	1	0	1	1
SRO	4	0	4	4	0	4	4	0	4
Total	59	4	63	59	2	61	59	1	60
Fire									
Personnel	31	0	31	31	0	31	33	0	33
Total	31	0	31	31	0	31	33	0	33
Streets									
Personnel	7	0	7	6	0	6	6	0	6
Total	7	0	7	6	0	6	6	0	6
Traffic Control									
Personnel	4	0	4	3	0	3	3	0	3
Total	4	0	4	3	0	3	3	0	3
Library									
Personnel	2	4	6	2	4	6	2	5	7
Total	2	4	6	2	4	6	2	5	7
Building Maintenance									
Personnel	4	0	4	4	0	4	4	0	4
Total	4	0	4	4	0	4	4	0	4

PERSONNEL SUMMARY											
DEPARTMENT	2023-2024				2024-2025				FY 2025-2026 Manager Recommended		
	Full-Time	Part-Time	Total		Full-Time	Part-Time	Total		Full-Time	Part-Time	Total
Sanitation											
Personnel	13	0	13		12	0	12		12	0	12
Total	13	0	13		12	0	12		12	0	12
Parks and Recreation											
Personnel	10	7	17		11	7	18		12	5	17
Total	10	7	17		11	7	18		12	5	17
Arena											
Personnel	2	0	2		3	0	3		3	0	3
Total	2	0	2		3	0	3		3	0	3
Community Center											
Personnel	2	4	6		2	5	7		2	5	7
Total	2	4	6		2	5	7		2	5	7
Venue 1921											
Personnel	0	0	0		0	0	0		2	0	2
Total	0	0	0		0	0	0		2	0	2
Animal Control											
Personnel	3	1	4		4	0	4		4	0	4
Total	3	1	4		4	0	4		4	0	4
GRAND TOTAL	154	26	180		155	24	179		160	22	182

Green highlight = position in budget January 2026 and onward.

East Ridge FY 2026 Proposed Budget

	FY 2023	FY 2024	FY 2025	FY 2025	FY 2026
Account	Actual	Actual	Forecast	Budget	Proposed
110 GENERAL FUND:					
REVENUES					
LOCAL TAXES					
31100 Property Taxes	6,247,375	6,549,917	6,502,588	6,657,579	6,751,333
31200 Delinquent Property Taxes	664,641	307,658	458,023	500,000	400,000
31610 Local Sales Tax - Co. Trustee	4,382,457	4,651,940	4,301,137	4,740,000	4,990,000
31611 Incremental State Sales Tax (Border I	6,237,367	7,397,436	7,902,012	8,597,436	8,400,087
31710 Wholesale Beer Tax	475,191	507,191	444,428	440,000	421,343
31800 Business Tax - State Net Allocation	377,970	380,562	395,871	300,000	400,000
31810 Minimum Business License	9,217	3,423	9,500	10,000	10,000
31824 Solicitors Permit	0	115	0	0	0
31827 Business Tax - State 5%	31,473	37,017	35,015	30,000	40,000
TOTAL LOCAL TAXES	18,425,691	19,835,258	20,048,573	21,275,015	21,412,763
LICENSES AND PERMITS					
31912 Cable Franchise Fee	216,576	188,211	170,814	196,000	180,000
31961 Liens Collected By Trustee	65,116	35,897	39,000	25,000	32,000
32120 Wrecker Licenses	350	400	350	350	350
32200 Alcoholic Beverage Tax	256,977	245,156	242,000	240,000	260,000
32210 Beer Licenses, etc.	8,014	7,868	8,000	9,500	9,500
32220 Liquor Licenses	5,300	450	3,500	3,500	3,500
32225 Fireworks Fees/Permits	1,000	5,000	3,000	3,000	3,000
32226 Fireworks - Annual Fee	100	500	300	300	300
32227 Vacation Rentals	0	50	600	0	0
32610 Building Permits	193,433	110,574	11,200	225,000	225,000
32615 Fire Prevention/Permits	1,845	2,580	2,800	1,000	1,000
32620 Electrical Permits	32,183	19,196	20,000	30,000	30,000
32630 Plumbing Permits	22,044	13,635	16,000	15,000	17,000
32640 Natural Gas Permits	1,902	2,065	2,000	2,000	2,000
32650 Street Cuts	4,630	18,800	7,500	8,000	8,000
32660 Zoning Permits	5,450	3,950	3,000	3,000	3,000
32671 Regular Sign Permits	4,680	4,255	2,900	3,500	3,000
32672 Temporary Sign Permits	75	0	0	300	300
32690 Plan Review Fees	0	0	0	100	100
32691 Tree Trimming Permits	20	50	30	100	100
32905 Other Code Enforcement Fees	59,183	36,778	12,348	28,000	28,000
32960 Yard Sale Permits	10	60	150	200	200
32990 Mechanical Permits	25,431	23,613	21,000	20,000	20,000
TOTAL LICENSES AND PERMITS	904,319	719,087	566,492	813,850	826,350
INTERGOVERNMENTAL REVENUES					
33190 FEMA/TEMA 2021	18,280	11,241	0	0	0
33191 Direct Appropriation State of TN	5,000,000	138,343	300,000	300,000	300,000
33410 State Law Enforcement Salary	31,763	34,200	37,600	37,600	37,600
33420 Police Bonus Salary Supplement	0	0	30,400	0	30,400
33430 State Fire Salary Supplement	20,000	20,000	22,400	24,800	24,800
33490 Other State Grants & Revenues	0	0	24,000	0	12,000
33510 State Sales Tax	2,630,788	2,720,350	2,740,015	2,754,000	2,809,280
33511 Interstate Sales Tax	4,094	4,362	4,773	5,000	5,000
33512 Sports Betting	36,154	41,153	35,062	38,000	45,000
33513 Occupcity Tax	1,344	2,297	1,300	1,500	1,500
33515 Telecom Tax	797	416	416	500	500
33520 State Income Tax	72	335	0	0	0
33530 State Beer Tax	10,122	9,743	9,329	10,680	9,663
33540 State Mixed Drink Tax	115,001	131,846	126,901	110,000	125,000

East Ridge FY 2026 Proposed Budget

		FY 2023	FY 2024	FY 2025	FY 2025	FY 2026
Account	Budget Item/Description	Actual	Actual	Forecast	Budget	Proposed
33552	City Streets & Trans.	37,226	40,584	40,565	40,565	39,969
33591	TVA - Gross Receipts Tax	269,904	271,886	267,378	266,004	278,905
33593	Corporate Excise Tax	6,139	1,386	430	6,000	5,000
34212	State Drivers License Reinstatement	2,370	2,410	2,200	2,000	2,000
TOTAL INTERGOV. REVENUES		8,184,054	3,430,553	3,642,769	3,596,649	3,726,617

MISCELLANEOUS REVENUES

34121	Clerk Fees	2,765	2,699	1,965	2,000	2,000
34211	Accident Reports	2,979	1,744	1,925	2,000	2,000
34221	Ridgeside Fire Contract	111,761	116,604	121,268	121,268	124,120
34231	Police Services	1,157	2,949	4,000	1,000	3,000
34314	Mowing	9,800	9,800	9,800	9,800	9,800
34500	Donations - Animal Shelter	8,616	4,640	3,000	5,000	2,500
34515	Rabies/Spay/Neuter Cert.	0	240	300	500	500
34516	Registration	205	1,898	1,000	500	500
34517	Adoption	185	1,412	2,800	1,500	1,500
34518	Board & Impound Fees	165	595	500	1,000	1,000
34520	Donations - Spay/Neuter	1,091	300	2,000	1,000	1,000
34641	Indoor Soccer	131,504	180,396	198,883	188,760	195,000
34642	Community Center	40,496	43,760	40,000	43,000	10,000
34643	Outdoor Soccer	63,536	84,375	81,320	81,320	85,000
34644	Baseball	34,978	51,967	41,550	41,550	41,550
34645	Softball	30,549	17,303	20,000	28,510	28,510
34646	Gate - Tournaments	40,439	53,587	30,000	30,000	33,000
34647	McBrien Indoor Facility	1,169	0	0	0	0
34648	Adult Leagues - Softball	28,425	29,815	29,890	30,000	32,000
34649	Concerts/Events - Camp Jordan	6,638	7,760	10,000	10,000	10,000
34651	Arena	162,690	145,769	150,000	145,000	155,000
34652	Pavilions	13,100	21,144	17,000	22,000	18,000
34653	Track Rental	678	1,537	2,000	2,000	2,000
34654	Field Rentals	72,562	78,410	85,531	62,000	77,000
34655	Amphitheater	13,150	11,929	12,000	16,000	14,000
34656	Concessions	45,723	79,776	77,964	50,000	68,000
34657	Overnight RV Rental	21,175	19,293	23,000	24,000	22,000
34658	Tournament Team Fees	2,634	4,225	2,000	4,000	1,500
34712	Sponsorship/Parks & Rec	4,898	4,650	15,000	5,000	10,000
34720	Football Gate	0	7,023	4,246	5,000	5,000
34721	Basketball Gate	16,851	17,433	17,459	20,000	0
34742	Youth Basketball Player Fees	13,958	22,470	15,578	22,850	0
34743	Football Player Fees	9,725	21,063	31,945	23,530	23,530
34744	Photography	1,135	1,682	0	1,200	0
34745	Vending	6,948	16,639	8,055	15,000	8,000
34746	Cheerleading	830	940	2,750	2,270	3,700
34747	Rent-Arena Equipment	6,121	30,811	45,000	25,000	45,000
34749	Soccer Field Rentals	61,693	82,786	90,000	80,000	95,000
34751	Venue 1921 - Rental Fees	0	0	0	0	100,000
34760	Library Charges	1,009	893	1,000	1,000	1,000
34761	Library - Copies	573	783	1,815	1,000	1,000
34794	Community Center Membership Fees	565	1,800	900	1,000	500
35100	Municipal Court Fines & Costs	363,122	334,808	320,783	325,000	335,000
35110	Forfeiture of Bond	0	8,500	0	0	0
35120	Public Defender Fees	25	0	0	0	0
35150	Diversion Filing	0	0	0	0	0
36100	Interest Income	10,476	10,023	44,608	6,500	20,000
36211	Rent-Cell Tower	12,925	42,925	12,925	12,925	12,925

East Ridge FY 2026 Proposed Budget

Account	Budget Item/Description	FY 2023 Actual	FY 2024 Actual	FY 2025 Forecast	FY 2025 Budget	FY 2026 Proposed
36310	Sale of Land	250,000	0	18,000	0	0
36330	Sale of Equipment	25,509	4,356	5,000	10,000	10,000
36350	Insurance Recoveries	57,630	58,234	64,521	50,000	50,000
36901	Pipes/Culverts	5,246	1,824	1,200	3,000	3,000
36903	Christmas Parade	645	2,075	550	600	500
36905	PD - Sale-Vehicles/Equipment	22,481	595	5,000	15,000	15,000
36906	FD - Sale-Vehicles/Equipment	14,931	33,951	0	5,000	500
36932	Proceeds - Bond/Loan/Lease Purchas	0	0	0	0	156,000
36990	Miscellaneous	46,605	122	21,021	25,000	25,000
36992	Hamilton County	3,000	20,540	0	0	0
37200	AHO-Fines/Court Costs	300	0	424	0	500
37940	Transfer In	0	930,664	0	0	
	TOTAL MISC. REVENUES	1,785,371	2,631,514	1,697,476	1,579,583	1,861,635
	Use of Fund Balance	0	0	0	0	0
	TOTAL GEN. FUND REVENUES	29,299,435	26,653,178	25,955,310	27,265,597	27,827,365

■ Operating Budget

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Forecast	FY 2025 Budget	FY 2026 Proposed
Personnel	350,334	314,861	344,273	412,855	436,765
Operations	836,128	961,042	1,041,030	998,000	1,092,000
Capital	0	0	0	0	0
Total	1,186,462	1,275,903	1,385,303	1,410,855	1,528,765

■ Services

The General Government accounts for the costs of the overall services associated with personnel (performance raises, health insurance for retirees, and worker’s compensation) and operations (memberships, professional services, computer services, general insurance, cyber insurance, and the HRA plan).

East Ridge FY 2026 Proposed Budget

Account	Budget Item/Description	FY 2023 Actual	FY 2024 Actual	FY 2025 Forecast	FY 2025 Budget	FY 2026 Proposed
110	GENERAL FUND EXPENDITURES					
41000	GENERAL GOVERNMENT					
	<i>Personnel</i>					
110	Performance/Merit Raises	0	0	0	80,965	87,265
142	Health Insurance (Retirees)	77,658	38,336	69,624	55,000	73,000
143	Retirement Plan (OPEB)	0	1,135	0	1,500	1,500
146	Worker's Comp	272,676	275,390	274,649	275,390	275,000
	Total Personnel	350,334	314,861	344,273	412,855	436,765
	<i>Operations</i>					
235	Membership Fees (City)	18,767	11,324	19,810	17,000	15,000
250	Professional Services	58,512	59,688	26,617	61,000	65,000
255	Computer Services - LiteFoot	142,908	83,445	115,000	100,000	125,000
299	Contract Services	3,003	0	0	0	0
329	Operating Supplies & Equipment	23,751	0	0	0	0
510	Cyber Insurance	0	19,247	36,194	20,000	37,000
512	General Insurance	249,367	404,207	443,408	400,000	450,000
514	HRA Plan	339,820	383,130	400,000	400,000	400,000
910	Land - Capital Outlay	0	0	0	0	0
	Total Operations	836,128	961,042	1,041,030	998,000	1,092,000
	Total	1,186,462	1,275,903	1,385,303	1,410,855	1,528,765

■ Operating Budget

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Forecast	FY 2025 Budget	FY 2026 Proposed
Personnel	781,139	785,362	908,923	906,358	957,508
Operations	379,255	254,390	269,528	280,150	290,300
Capital	0	0	0	0	0
Total	1,160,394	1,039,753	1,178,451	1,186,508	1,247,808

■ Services

The Administration Department includes the City Manager, City Recorder, Finance Director, Human Resources Director, and Economic and Community Development Administrator. The city services provided entail:

- City administration - managing and overseeing the operations of all municipal departments;
- Financial management - preparation and maintenance of accounting records and financial reports, disbursement of payments to vendors, procurement of materials, products, and services; as well as management of accurate and timely operating budgets, debt management, risk management, tax and permit collection, and the issuance of business licenses;
- Recordation and records - retention of all city records, ordinances, resolutions, contracts/agreements, and legal documents and the recording and transcription of meeting minutes;
- Personnel management - manages and facilitates employee payroll, personnel records, employee benefits; and ensures regulatory compliance, risk mitigation, recruitment and retention;
- Economic and community development - coordinates and manages economic development, redevelopment, business retention efforts, and facilitates social media, communication, and acquisition of grants.

■ Personnel

Administration

City Manager	1
Customer Service Clerk	1
IT Technician	1
Office Assistant	1
HR Analyst/Accounts Payable	1
ECD Administrator	1
City Clerk	1
Finance Director	1
HR Director	1
Inventory & Purchasing	1
TOTAL	10

East Ridge FY 2026 Proposed Budget

	FY 2023	FY 2024	FY 2025	FY 2025	FY 2026
Account	Actual	Actual	Forecast	Budget	Proposed
41100 ADMINISTRATION					
<i>Personnel</i>					
110 Salaries	592,559	613,746	689,045	689,045	713,926
120 Overtime	717	48	250	1,000	250
131 Sick Leave	0	1,838	1,135	0	0
132 Leave Buy Back	6,983	6,184	9,183	7,000	7,000
134 Christmas Bonus	1,750	2,250	2,250	2,250	2,250
141 Payroll Taxes	45,608	46,076	52,712	52,712	54,615
142 Health Insurance	71,144	59,992	85,147	85,147	107,774
143 Retirement	62,089	55,006	68,904	68,904	71,393
147 Unemployment	289	224	297	300	300
Total Personnel	781,139	785,362	908,923	906,358	957,508
<i>Operations</i>					
148 Education	4,083	11,682	4,000	10,000	15,000
191 Drug Testing	511	0	0	150	150
211 Postage, Shipping	5,083	6,441	6,500	6,500	6,500
220 Printing	2,634	4,635	5,000	5,000	5,000
231 Legal Forms/Publications	40,028	5,133	6,000	7,000	6,000
233 Advertising	7,280	4,355	4,500	5,000	5,000
235 Dues & Memberships	915	1,519	1,600	5,000	5,000
239 Subscriptions	0	0	420	0	0
245 Office Phones/Cell Phones	26,704	22,419	23,000	25,000	25,000
251 Medical/Pre Employment	100	85	85	200	200
253 Annual Audit Fees	43,104	46,257	59,083	55,000	58,500
279 Employee Relations	4,458	4,746	4,800	5,000	5,000
280 Travel	7,174	7,956	10,006	10,000	10,000
282 Car Allowance	2,250	5,400	5,400	5,400	5,400
286 Computer/It Software	58,023	46,180	52,000	45,000	55,000
293 Custodial/Cleaning Supplies	2,262	2,093	2,500	3,000	2,000
299 Contract Services	44,462	41,822	43,000	48,000	50,000
310 Office Supplies	9,192	6,284	7,000	6,500	6,500
326 Clothing, Uniforms & Protective Wear	918	48	188	300	300
329 Operating Supplies & Equipment	52,216	16,896	14,000	15,000	15,000
331 Fuel, etc.	630	401	250	0	500
332 Vehicle Repairs and Maintenance	3,871	75	138	600	250
383 Christmas Parade*	5,165	5,594	7,378	6,500	0
533 Rental/Lease of Equipment	7,681	5,723	7,680	7,000	8,000
691 Bank Service Charges	9,512	6,644	4,000	8,000	5,000
732 Insurance Deductible	1,000	2,000	1,000	1,000	1,000
760 Transfer to Other Funds	0	0	0	0	0
944 Transportation Vehicles	40,000	0	0	0	0
Total Operations	379,255	254,390	269,528	280,150	290,300
Total	1,160,394	1,039,753	1,178,451	1,186,508	1,247,808

■ Operating Budget

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Forecast	FY 2025 Budget	FY 2026 Proposed
Personnel	54,489	50,214	46,780	50,767	43,921
Operations	46,869	46,502	42,269	68,350	57,340
Capital	0	0	0	0	0
Total	101,357	96,716	89,049	119,117	101,261

■ Services

The Mayor and City Council are the elected, legislative body responsible for setting forth the direction of the City; the adoption of city-wide rules and regulations; the adoption of local laws (ordinances and resolutions); the approval of agreements and contracts for services, materials and building/ infrastructure projects; the adoption of an annual budget; the rezoning of property(ies); and the adoption of development standards and regulations.

■ Personnel

Mayor & Council

Mayor	1
Council Members	4
TOTAL	5

East Ridge FY 2026 Proposed Budget

Account	Budget Item/Description	FY 2023 Actual	FY 2024 Actual	FY 2025 Forecast	FY 2025 Budget	FY 2026 Proposed
41111 MAYOR & COUNCIL						
<i>Personnel</i>						
	111 Salaries	40,800	40,800	40,800	40,800	40,800
	141 FICA	3,023	3,076	3,121	3,121	3,121
	142 Hospital and Health Insurance	10,666	6,338	2,859	6,846	0
	Total Personnel	54,489	50,214	46,780	50,767	43,921
<i>Operations</i>						
	148 Education & Training	2,873	3,390	2,000	2,000	2,500
	220 Printing	180	400	200	400	400
	233 Advertising	500	500	0	0	500
	235 Dues & Memberships	345	330	150	850	240
	245 Office/Cell Phones	1,980	1,928	2,000	3,000	2,000
	280 Travel	9,432	10,021	9,423	10,000	10,000
	285 Agenda/Council Meeting Expenses	1,616	0	445	3,500	1,000
	296 Election Commision	8,875	0	1,000	10,000	0
	310 Office Supplies	105	160	77	100	200
	326 Clothing/Uniforms	0	0	0	500	500
	329 Operating Supplies & Equipment	2,200	11,908	500	3,000	3,000
	720 Education/Local Agencies Support	0	0	12,000	10,000	12,000
	725 Special Events - City Wide	18,763	10,957	14,475	25,000	25,000
	927 Furniture & Fixtures	0	6,909	0	0	0
	Total Operations	46,869	46,502	42,269	68,350	57,340
	Total	101,357	96,716	89,049	119,117	101,261

■ Operating Budget

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Forecast	FY 2025 Budget	FY 2026 Proposed
Personnel	248,072	237,366	258,485	257,899	257,455
Operations	134,194	127,528	171,470	172,175	140,275
Capital	0	0	0	0	0
Total	382,266	364,894	429,955	430,074	397,730

■ Services

The Judicial Department is the judicial body of the City responsible for the management and operations of the municipal court (criminal and traffic). An elected Judge presides over the Municipal Court.

■ Personnel

Judicial

City Judge	1
Court Clerk	1
Deputy Clerk	1
Clerk	1
TOTAL	4

East Ridge FY 2026 Proposed Budget

		FY 2023	FY 2024	FY 2025	FY 2025	FY 2026
Account	Budget Item/Description	Actual	Actual	Forecast	Budget	Proposed
41210 JUDICIAL						
<i>Personnel</i>						
110	Salaries	191,051	180,731	199,982	196,361	199,982
120	Overtime	4,344	5,736	200	5,179	2,500
131	Sick Leave	0	227	593	0	0
132	Leave Buy Back	0	2,550	4,367	3,000	5,000
134	Christmas Bonus	750	500	500	500	500
141	Payroll Taxes	14,541	14,227	15,022	15,022	15,299
142	Health Insurance	26,996	24,012	27,475	27,475	23,450
143	Retirement	10,279	9,306	10,262	10,262	10,624
147	Unemployment	112	77	84	100	100
Total Personnel		248,072	237,366	258,485	257,899	257,455
<i>Operations</i>						
148	Education & Training	314	0	0	500	500
191	Drug Testing	0	0	0	150	150
211	Postage	2,039	1,099	2,000	1,000	2,000
220	Printing	790	1,142	2,000	1,000	1,500
235	Dues & Memberships	209	0	0	0	0
239	Subscriptions	0	15	0	175	175
245	Office/Cell Phones	3,326	2,899	2,800	2,500	2,500
251	Medical Pre-employment	0	0	0	200	200
280	Travel	565	0	700	500	500
286	Computer/IT Software, etc.	0	11,099	67,500	67,500	27,450
292	Prisoner Boarding - DUI	20,731	11,696	10,000	10,000	10,000
293	Custodial/Cleaning Supplies	64	553	1,500	150	800
296	Election Commission	1,361	0	0	0	0
299	Contract (Services)	8,960	1,111	600	1,000	1,000
310	Office Supplies & Expense	1,569	2,111	2,000	2,500	2,500
326	Clothing, Uniforms & Protective Wear	248	0	0	500	500
329	Operating Supplies & Equipment	2,014	3,299	2,500	3,000	3,000
401	TN Dept of Safety (Fees paid by defer	18,236	18,155	21,000	15,000	20,000
402	TN Dept. of Revenue (Litigation)	69,188	70,776	54,000	60,000	60,000
403	TBI Fees	761	830	400	500	500
405	Fee-Indigent Defendants	0	0	0	0	0
533	Rental/Lease of Equipment	3,819	2,744	4,470	5,000	6,000
732	Insurance Deductible	0	0	0	1,000	1,000
Total Operations		134,194	127,528	171,470	172,175	140,275
Total		382,266	364,894	429,955	430,074	397,730

■ Operating Budget

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Forecast	FY 2025 Budget	FY 2026 Proposed
Personnel	0	0	0	0	0
Operations	151,044	124,272	136,022	136,875	136,875
Capital	0	0	0	0	0
Total	151,044	124,272	136,022	136,875	136,875

■ Services

The City Attorney provides legal services to the Mayor, City Council, and the City Department Heads in connection and dealings with local government operations, issues, and challenges.

■ Personnel

City Attorney

City Attorney	1
TOTAL	1

East Ridge FY 2026 Proposed Budget

		FY 2023	FY 2024	FY 2025	FY 2025	FY 2026
Account	Budget Item/Description	Actual	Actual	Forecast	Budget	Proposed
41520 CITY ATTORNEY						
<i>Operations</i>						
148	Education & Training	0	635	321	500	500
235	Dues/Memberships	0	0	415	75	75
250	Professional Services	0	0	0	300	300
252	Retainer	150,000	123,357	135,000	135,000	135,000
280	Travel	1,044	280	286	1,000	1,000
329	Operating Supplies & Equipment	0	0	0	0	0
	Total Operations	151,044	124,272	136,022	136,875	136,875
	Total	151,044	124,272	136,022	136,875	136,875

■ Operating Budget

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Forecast	FY 2025 Budget	FY 2026 Proposed
Personnel	245,502	203,707	259,514	248,185	263,837
Operations	68,832	64,747	93,127	104,900	108,700
Capital	5,999	0	6,650	6,650	0
Total	320,333	268,455	359,291	354,585	372,536

■ Services

The Building Maintenance Department is responsible for the repair, maintenance, and preventive maintenance of all City-owned buildings and grounds in the disciplines of plumbing, electrical, HVAC, welding, and building. The Department also mows and trims the City grounds; trims bushes and trees; and maintains fences, playgrounds, and the splash pad.

■ Personnel

Building Maintenance

Supervisor	1
Maintenance	2
Custodian	1
TOTAL	4

East Ridge FY 2026 Proposed Budget

	FY 2023	FY 2024	FY 2025	FY 2025	FY 2026
Account	Actual	Actual	Forecast	Budget	Proposed
41800 BUILDING MAINTENANCE					
<i>Personnel</i>					
110 Salaries	170,505	146,261	179,897	168,607	179,897
120 Overtime	3,112	1,754	3,000	2,796	2,796
131 Sick Leave	0	0	0	0	0
132 Leave Buy Back	5,783	0	0	0	0
134 Christmas Bonus	1,000	750	1,000	1,000	1,000
141 FICA (Employer's Share)	13,500	11,143	12,898	12,898	13,762
142 Health Insurance	34,195	30,222	45,743	45,743	48,111
143 Retirement	17,295	13,463	16,861	16,861	17,990
147 Unemployment	112	115	115	280	280
Total Personnel	245,502	203,707	259,514	248,185	263,837
<i>Operations</i>					
148 Employee Education & Training	17	407	0	2,000	2,000
191 Drug Testing	0	0	0	0	0
220 Printing	314	0	100	200	300
241 Electric	5,043	4,514	5,000	7,000	7,000
242 Water and Sewer	894	502	700	1,000	1,000
244 Natural Gas	1,551	1,435	1,700	0	1,500
245 Office/Cell Phones	3,468	3,363	3,800	4,000	4,000
251 Pre-Employment	0	349	0	100	100
265 Grounds Maintenance	2,659	3,958	5,000	12,000	10,000
266 Bldg Repairs & Maintenance	25,981	14,718	26,000	40,000	40,000
286 Computer/IT Supplies	0	317	2,689	1,200	2,000
293 Custodial Services	6,145	2,605	3,515	8,000	6,000
299 Contracts (Services)	8,195	11,555	20,000	7,500	10,000
310 Office Supplies	51	279	1,527	300	500
326 Clothing/Uniforms	523	991	1,140	2,000	3,000
329 Operating Supplies & Equipment	7,958	16,683	16,105	10,000	10,000
331 Fuel, etc.	3,804	2,106	2,000	2,800	2,800
332 Veh. Repairs & Maint.	575	85	500	1,800	2,000
333 Equipment Repairs & Maint.	215	123	600	1,000	2,000
334 Tires, etc.	895	0	1,000	2,000	2,000
533 Equipment Rental/Lease	544	757	1,250	1,000	1,500
732 Insurance Deductible	0	0	501	1,000	1,000
Total Operations	68,832	64,747	93,127	104,900	108,700
<i>Capital</i>					
941 General Purpose Machinery & Equipn	5,999	0	6,650	6,650	0
944 Transportation Equipment	0	0	0	0	0
Total Capital	5,999	0	6,650	6,650	0
Total	320,333	268,455	359,291	354,585	372,536

■ **Operating Budget**

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Forecast	FY 2025 Budget	FY 2026 Proposed
Personnel	0	0	0	0	0
Operations	53,954	47,944	56,384	56,500	56,600
Capital	0	0	0	0	0
Total	53,954	47,944	50,178	56,500	56,600

■ **Services**

The City Hall Complex accounts for the costs of utilities (electric, water, and natural gas) and custodial/cleaning supplies associated with servicing and maintaining the City Hall complex.

East Ridge FY 2026 Proposed Budget

		FY 2023	FY 2024	FY 2025	FY 2025	FY 2026
Account	Budget Item/Description	Actual	Actual	Forecast	Budget	Proposed
41900	CITY HALL COMPLEX					
<i>Operations</i>						
	241 Electricity	25,577	26,060	27,000	30,000	30,000
	242 Water	7,183	5,854	6,000	7,000	7,000
	244 Natural Gas	3,155	2,842	3,000	3,500	3,500
	265 Grounds Maintenance	700	967	1,000	1,000	1,000
	266 Bldg Repairs & Maintenance	0	267	1,000	1,000	1,000
	293 Custodial/Cleaning Supplies	7,447	4,549	1,000	6,000	6,000
	299 Contract (Services)	9,812	7,404	11,000	8,000	8,000
	329 Operating Supplies & Equipment	80	0	131	0	100
	941 General Purpose Mach & Equipment	0	0	6,253	0	0
	Total Operations	53,954	47,944	56,384	56,500	56,600
	Total	53,954	47,944	50,178	56,500	56,600

■ Operating Budget

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Forecast	FY 2025 Budget	FY 2026 Proposed
Personnel	4,161,164	4,616,415	5,319,927	5,299,609	5,526,466
Operations	1,183,248	1,299,439	1,351,005	1,314,828	1,383,421
Capital	491,952	375,902	477,303	410,740	473,023
Total	5,836,364	6,291,757	7,148,235	7,025,177	7,382,910

■ Services

The mission of the Police Department is to create a safer East Ridge for our citizens and visitors to our city. The responsibilities include preventing and reducing crime, addressing illegal drug activity, solving crimes against persons and property, enforcing traffic laws, and providing safe and secure public schools through our SRO program.

■ Personnel

Police Department

Police Chief	1
Assistant Police Chief	1
Lieutenant	3
Detective	5
Sergeant	6
Patrol	24
K-9 Officer	1
CSU	3
School Resource Officer	4
Traffic Officer	4
Fugitive Officer	1
Station Officer	1
Administrative Assistant	1
Property & Evidence Clerk	1
Record Clerk	3
TOTAL FULL-TIME	59
Crossing Guard	1
TOTAL PART-TIME	1
GRAND TOTAL	60

East Ridge FY 2026 Proposed Budget

Account	Budget Item/Description	FY 2023 Actual	FY 2024 Actual	FY 2025 Forecast	FY 2025 Budget	FY 2026 Proposed
POLICE DEPARTMENT						
42100 ADMINISTRATION						
<i>Personnel</i>						
110	Salaries	540,985	596,823	747,699	747,699	650,745
120	Overtime	2,991	2,033	3,000	3,000	3,000
131	Sick Leave	6,193	7,936	5,254	0	0
132	Leave Buy Back	56,465	54,164	60,000	65,000	65,000
134	Christmas Bonus	3,250	3,075	2,725	3,000	2,500
135	Educational/Certification Pay	32,000	32,600	63,200	40,000	40,000
141	Payroll Taxes	57,502	50,038	49,782	57,199	49,782
142	Health Insurance	118,247	100,343	148,783	168,281	148,783
143	Retirement	64,570	62,839	79,695	90,888	79,695
147	Unemployment Insurance	501	316	616	616	616
	Total Personnel	882,704	910,166	1,160,754	1,175,683	1,040,121
<i>Operations</i>						
148	Education & Training	36,341	28,064	43,000	43,000	55,000
191	Drug Testing	8,257	4,275	5,000	6,500	6,500
192	Required Medical-Public Safety	0	0	25	500	500
211	Postage/Shipping	371	1,018	1,000	600	1,000
220	Printing	43	1,136	1,000	1,000	1,000
233	Advertising	0	0	500	500	500
235	Dues & Memberships	2,633	3,151	7,360	4,000	8,000
236	Public Relations	2,128	3,227	1,589	5,000	5,000
237	Citizens Police Academy	471	0	0	1,000	1,000
239	Subscriptions	174	6,789	295	200	200
241	Electric	12,411	12,745	13,592	14,000	15,000
242	Water	3,055	6,160	6,000	2,680	3,200
244	Natural Gas	460	388	1,229	1,200	1,000
245	Office/Cell Phones	37,461	38,228	40,000	40,000	40,000
251	Pre-Employment Medical	4,725	4,370	3,000	6,400	6,400
265	Grounds Maintenance	24	0	300	0	0
266	Bldg Repairs & Maintenance	93	810	100	2,500	2,500
278	Contracts w. Other Governments	352,001	393,893	423,000	423,000	454,463
280	Travel	23,187	19,810	35,000	35,000	35,000
286	Computer/IT Software	149,506	184,038	184,747	145,000	185,000
293	Custodial/Cleaning Supplies	2,584	1,539	600	2,100	2,100
299	Contract Services	28,291	30,053	38,000	35,000	50,000
310	Office Supplies	10,894	6,912	6,500	10,000	10,000
320	Op Supplies - SWAT	11,441	10,933	20,977	15,000	15,000
326	Uniforms	10,118	5,959	17,000	8,500	8,500
329	Operating Supplies & Equipment	19,490	27,255	35,000	35,000	38,000
331	Fuel, etc.	5,080	9,350	6,000	6,000	6,000
332	Veh. Repairs & Maintenance	13,419	7,462	5,000	3,000	5,000
333	Equipment Repairs & Maint	18,005	21,293	21,000	21,000	21,000
334	Tires, etc.	281	662	1,500	1,500	1,500
341	Machinery/Equipment less than \$5000	55,806	0	55,500	55,500	10,608
533	Rental/Lease of Equipment	3,929	6,378	7,366	9,000	9,000
732	Insurance Deductible	15,258	13,371	6,000	10,000	10,000
760	Transfer to Other Funds	132,834	91,330	97,325	97,325	94,350
	Total Operations	960,771	940,598	1,084,505	1,041,005	1,102,321

East Ridge FY 2026 Proposed Budget

Account	Budget Item/Description	FY 2023 Actual	FY 2024 Actual	FY 2025 Forecast	FY 2025 Budget	FY 2026 Proposed
<i>Capital</i>						
	941 General Purpose Machinery & Equipn	27,413	0	0	0	33,023
	944 Transportation Equipment	464,539	375,902	477,303	410,740	440,000
	Total Capital	491,952	375,902	477,303	410,740	473,023
	Total	2,335,427	2,226,666	2,722,562	2,627,428	2,615,465

East Ridge FY 2026 Proposed Budget

		FY 2023	FY 2024	FY 2025	FY 2025	FY 2026
Account	Budget Item/Description	Actual	Actual	Forecast	Budget	Proposed
42121 CID						
<i>Personnel</i>						
110	Salaries	435,685	514,515	639,367	639,367	799,458
120	Overtime	8,448	7,145	13,000	13,000	13,000
131	Sick Time	3,752	7,166	2,695	0	0
134	Christmas Bonus	2,350	1,750	2,500	2,500	3,000
141	Payroll Taxes	36,274	37,941	48,912	48,912	61,159
142	Health Insurance	108,706	85,816	142,170	142,170	203,993
143	Retirement	47,643	59,151	86,316	86,316	105,506
147	Unemployment Insurance	193	252	280	560	560
	Total Personnel	643,051	713,736	935,240	932,825	1,186,676
<i>Operations</i>						
326	Uniforms/Clothing	5,893	3,765	4,000	6,500	6,000
329	Operating Supplies & Equipment	1,402	762	8,000	3,000	5,000
331	Fuel, etc.	15,687	22,383	20,000	13,000	17,000
332	Veh. Repairs & Maintenance	5,751	12,920	20,000	5,000	10,000
334	Tires, etc.	2,441	2,059	2,000	2,000	3,000
	Total Operations	31,174	41,889	54,000	29,500	41,000
	Total	674,225	755,626	989,240	962,325	1,227,676

East Ridge FY 2026 Proposed Budget

	FY 2023	FY 2024	FY 2025	FY 2025	FY 2026
Account	Actual	Actual	Forecast	Budget	Proposed
42123 PATROL DIVISION					
<i>Personnel</i>					
110 Salaries	1,695,561	1,966,174	1,789,451	1,789,451	1,787,702
120 Overtime	137,663	141,675	125,000	90,000	90,000
129 Other Wages	0	0	0	0	0
131 Sick Leave	23,307	7,115	3,572	0	0
134 Christmas Bonus	9,525	10,325	10,100	11,900	11,900
141 Payroll Taxes	125,635	157,688	134,620	134,620	136,759
142 Health Insurance	310,830	288,299	258,206	258,206	348,073
143 Retirement	164,617	228,519	234,116	234,116	239,522
147 Unemployment Insurance	1,154	1,349	1,400	1,680	1,680
Total Personnel	2,468,292	2,801,143	2,556,465	2,519,973	2,615,636
<i>Operations</i>					
326 Uniforms/Clothing	16,334	29,201	18,000	18,000	18,000
329 Operating Supplies & Equipment	39	3,921	6,000	10,000	10,000
331 Fuel, etc.	115,697	100,346	115,000	126,000	126,000
332 Veh. Repairs & Maintenance	34,632	58,455	40,000	40,000	45,000
334 Tires, etc.	8,361	7,307	15,000	15,000	10,000
Total Operations	175,063	199,230	194,000	209,000	209,000
Total	2,643,355	3,000,373	2,750,465	2,728,973	2,824,636

East Ridge FY 2026 Proposed Budget

Account	Budget Item/Description	FY 2023 Actual	FY 2024 Actual	FY 2025 Forecast	FY 2025 Budget	FY 2026 Proposed
423125 SRO DIVISION						
<i>Personnel</i>						
	110 Salaries	0	40,907	242,720	242,720	250,979
	120 Overtime	0	529	8,000	8,000	8,000
	131 Sick Time	0	0	0	0	0
	134 Christmas Bonus	0	0	250	1,000	1,000
	141 Payroll Taxes	0	3,139	18,568	18,568	19,200
	142 Health Insurance	0	4,109	33,682	33,682	43,109
	143 Retirement	0	5,190	28,157	28,157	29,682
	147 Unemployment Insurance	0	19	115	25	25
	Total Personnel	0	53,893	331,492	332,152	351,995
<i>Operations</i>						
	286 Computers/IT Software	0	8,246	0	4,600	4,600
	299 Contract Services	0	828	0	0	0
	326 Uniforms	0	0	1,000	2,000	2,000
	329 Operating Supplies & Equipment	0	6,921	0	2,000	1,000
	331 Fuel, etc.	0	0	2,500	5,000	4,000
	332 Veh. Repairs & Maintenance	0	0	500	3,723	1,500
	944 Transportation Equipment	0	92,648	0	0	0
	Total Operations	0	108,643	4,000	17,323	13,100
	Total	0	162,536	335,492	349,475	365,095

East Ridge FY 2026 Proposed Budget

	FY 2023	FY 2024	FY 2025	FY 2025	FY 2026
Account	Actual	Actual	Forecast	Budget	Proposed
42130 TRAFFIC DIVISION					
<i>Personnel</i>					
110 Salaries	98,455	87,530	232,026	232,026	237,437
120 Overtime	3,286	1,396	2,000	5,000	5,000
131 Sick Time	3,366	4,444	0	0	0
134 Christmas Bonus	500	500	1,000	1,000	1,000
141 Payroll Taxes	7,484	6,725	17,750	17,750	18,164
142 Health Insurance	43,560	26,633	51,653	51,653	38,159
143 Retirement	10,410	10,211	31,323	31,323	32,054
147 Unemployment Insurance	56	38	224	224	224
Total Personnel	167,117	137,477	335,976	338,976	332,038
<i>Operations</i>					
326 Uniforms	1,464	174	2,000	2,000	2,000
329 Operating Supplies & Equipment	0	735	3,000	2,000	2,000
331 Fuel, etc.	8,372	4,226	4,000	7,000	7,000
332 Veh. Repairs & Maintenance	4,277	2,976	4,500	5,000	5,000
334 Tires, etc.	2,127	968	1,000	2,000	2,000
Total Operations	16,240	9,079	14,500	18,000	18,000
Total	183,357	146,556	350,476	356,976	350,038
TOTAL POLICE DEPARTMENT	5,836,364	6,291,757	7,148,235	7,025,177	7,382,910

■ Operating Budget

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Forecast	FY 2025 Budget	FY 2026 Proposed
Personnel	2,198,548	2,582,179	2,722,990	2,684,078	2,853,968
Operations	817,593	774,443	785,535	817,563	705,794
Capital	470,261	360,081	1,031,206	30,000	67,000
Total	3,486,402	3,716,703	4,539,731	3,532,391	3,626,762

■ Services

The mission of the Fire Department is to protect the lives, homes, businesses, and property of the citizens. The responsibilities entail providing fire protection, fire education, and fire inspections to the citizens and visitors to our city by responding to every emergency type call from fires, hazmat, wrecks, rescues, emergency medical service calls, and citizen assists.

■ Personnel

Fire Department

Fire Chief	1
Deputy Fire Chief	1
Battalion Chief	3
Fire Marshal	1
Captain	3
Lieutenant	3
Firefighter/Engineer	21
TOTAL	33

East Ridge FY 2026 Proposed Budget

Account	Budget Item/Description	FY 2023 Actual	FY 2024 Actual	FY 2025 Forecast	FY 2025 Budget	FY 2026 Proposed
42200 FIRE DEPARTMENT						
<i>Personnel</i>						
	110 Salaries	1,420,235	1,689,508	1,727,762	1,727,762	1,815,605
	120 Overtime	132,740	143,837	140,000	100,000	100,000
	131 Sick Leave	7,102	3,946	2,525	0	0
	132 Leave Buy Back	63,292	58,746	60,000	60,000	60,000
	134 Christmas Bonus	5,750	7,500	7,625	7,750	7,750
	135 Educational/Certification Pay	19,200	19,200	21,600	24,800	24,800
	141 Payroll Taxes	122,443	141,742	132,174	132,174	138,894
	142 Health Insurance	274,969	316,837	397,056	397,056	460,525
	143 Retirement	152,089	199,771	233,248	233,248	245,107
	147 Unemployment Insurance	728	1,093	1,000	1,288	1,288
	Total Personnel	2,198,548	2,582,179	2,722,990	2,684,078	2,853,968
<i>Operations</i>						
	148 Education & Training	10,190	17,324	18,000	22,000	20,000
	191 Drug Testing	1,163	1,620	1,000	1,000	1,500
	192 Required Medical-Public Safety	8,081	8,483	10,000	13,350	13,350
	222 Fire Prevention Education	1,118	2,619	3,000	3,000	3,000
	231 Publication Of Formal And Legal Notic	0	0	500	500	500
	235 Dues and Memberships	1,135	2,018	1,690	1,200	2,000
	239 Subscriptions	0	0	885	1,200	600
	241 Electric	21,889	21,176	24,000	25,000	25,000
	242 Water	16,580	12,914	16,000	16,000	16,000
	244 Natural Gas	2,272	1,968	4,000	3,000	3,000
	245 Office/Cell Phones	21,176	23,605	23,000	21,000	24,000
	251 Pre-Employment Medical	1,245	2,193	1,000	1,400	2,200
	265 Grounds Maintenance	546	429	2,000	1,000	1,000
	266 Bldg Repairs & Maintenance	2,345	3,880	3,000	4,000	4,000
	278 Contract w/Other Gov.	448,010	317,147	330,097	330,097	194,770
	280 Travel	8,700	7,119	11,000	11,000	11,000
	286 Computer/It Software	4,270	17,183	7,500	16,000	18,000
	293 Custodial/Cleaning Supplies	6,692	5,945	7,000	9,000	6,000
	299 Contract Services	1,001	4,089	4,200	2,000	4,500
	310 Office Supplies	2,053	2,994	3,000	3,500	3,500
	326 Clothing & Uniforms	19,443	59,866	63,000	63,000	68,000
	329 Operating Supplies & Equipment	26,578	47,418	40,000	40,000	40,000
	331 Gas and Diesel Fuel	27,004	26,861	20,000	32,000	34,000
	332 Veh. Repairs & Maintenance	28,182	20,848	25,000	30,000	30,000
	333 Equipment Repairs & Maint	20,209	28,815	25,000	25,000	25,000
	334 Tires, etc.	7,584	8,128	6,000	9,000	10,000
	341 Machinery & Equipment - Less than \$	13,486	14,673	23,000	23,000	32,000
	533 Rental/Lease of Equipment	7,841	4,560	5,000	2,000	5,000
	732 Insurance Deductible	2,650	3,653	1,347	2,000	2,000
	760 Transfer to Other Funds	106,150	106,917	106,316	106,316	105,874
	Total Operations	817,593	774,443	785,535	817,563	705,794
<i>Capital</i>						
	941 General Purpose Machinery & Equipn	0	53,271	0	0	67,000
	944 Transportation Equipment	470,261	306,810	1,031,206	30,000	0
	Total Capital	470,261	360,081	1,031,206	30,000	67,000
	Total	3,486,402	3,716,703	4,539,731	3,532,391	3,626,762

■ Operating Budget

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Forecast	FY 2025 Budget	FY 2026 Proposed
Personnel	411,860	355,886	404,419	406,674	412,780
Operations	173,536	216,539	176,783	256,725	238,550
Capital	0	0	0	0	0
Total	585,396	572,425	581,202	663,399	651,330

■ Services

The mission of the Building-Codes-Planning Department is to administer the applicable codes (building, electrical, plumbing, mechanical, gas, sign, life safety, maintenance, etc.) and regulations necessary to provide for safe and healthy neighborhoods and commercial environment. The responsibilities entail providing the review of plans and the issuance of permits; the enforcement of the property maintenance code; and the administration of the zoning code, land development regulations, and building codes.

■ Personnel

Building/Codes/Planning

Chief Building Official	1
Residential Building Inspector	1
Codes Enforcement Officer	2
Permit Tech/ Admin Assistant	1
TOTAL	5

East Ridge FY 2026 Proposed Budget

		FY 2023	FY 2024	FY 2025	FY 2025	FY 2026
Account	Budget Item/Description	Actual	Actual	Forecast	Budget	Proposed
42400	CODES/PLANNING					
<i>Personnel</i>						
110	Salaries	292,081	240,117	274,956	274,956	283,675
120	Overtime	1,487	2,337	3,000	7,252	7,252
131	Sick Leave	4,389	1,634	3,000	0	0
132	Leave Buy Back	0	0	2,415	3,000	4,000
134	Christmas Bonus	1,500	1,250	1,250	1,500	1,500
141	FICA (Employer's Share)	22,196	18,056	21,034	21,034	21,701
142	Health Insurance	62,644	66,045	71,100	71,100	65,948
143	Retirement	27,345	26,299	27,496	27,496	28,368
147	Unemployment Insurance	218	149	168	336	336
	Total Personnel	411,860	355,886	404,419	406,674	412,780
<i>Operations</i>						
148	Education & Training	1,289	470	1,000	4,000	4,000
191	Drug Testing	0	0	0	250	250
211	Postage/Shipping	7,010	10,481	12,000	12,500	12,500
220	Printing	507	108	2,000	2,000	2,000
231	Publication Of Formal And Legal Notic	0	1,347	1,200	2,000	2,000
235	Dues and Memberships	600	75	375	800	800
236	Public Relations	0	0	0	125	200
245	Office/Cell Phones	4,237	3,437	5,500	6,250	7,000
251	Pre-Employment Medical	0	0	0	0	0
254	Engineering Services	14,780	21,912	2,775	50,000	30,000
257	Administrative Hearing Officer	7,200	300	6,400	6,000	10,000
278	Contracts with Local Governments	16,936	16,952	17,134	18,000	20,000
280	Travel	856	335	1,000	3,000	3,000
286	Computer/IT Software	26,482	29,852	26,996	31,000	34,000
299	Contract Services	16,625	27,179	18,000	20,000	20,000
302	Demo/Clean up	59,466	83,474	60,000	75,000	60,000
310	Office Supplies	661	1,876	1,000	3,000	3,000
326	Clothing/Uniforms	1,041	1,334	1,500	2,000	4,000
329	Operating Supplies & Equipment	1,883	2,944	4,000	2,500	5,000
331	Fuel	5,312	4,324	5,000	6,000	6,000
332	Vehicle Repairs & Maint..	1,351	584	500	2,000	2,000
333	Machinery & Equipment - Rep & Main	0	0	0	300	300
334	Tires	0	0	1,500	1,000	1,500
533	Rental/Lease of Equipment	7,300	9,556	8,903	8,000	10,000
732	Insurance Deductible	0	0	0	1,000	1,000
	Total Operations	173,536	216,539	176,783	256,725	238,550
	Total	585,396	572,425	581,202	663,399	651,330

■ Operating Budget

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Forecast	FY 2025 Budget	FY 2026 Proposed
Personnel	348,085	378,787	400,531	400,350	414,592
Operations	157,044	162,669	120,239	168,150	164,631
Capital	6,149	46,248	16,369	14,000	156,000
Total	511,278	587,704	537,139	582,500	735,223

■ Services

The Street Department is entrusted to provide services that provide a safe and clean environment. They are responsible for the maintenance and repair of all city-owned roads and rights-of-way, roadway ditches, and stormwater drainpipes and inlets. The Department also mows city owned rights-of-way, the I-75 Interchange, and the area outside the Bachman Tunnels.

■ Personnel

Streets Department

Supervisor	1
Assistant Supervisor/CDL	1
Equipment Operator	2
Laborer	2
TOTAL	6

East Ridge FY 2026 Proposed Budget

Account	Budget Item/Description	FY 2023 Actual	FY 2024 Actual	FY 2025 Forecast	FY 2025 Budget	FY 2026 Proposed
43110 STREET DEPARTMENT						
<i>Personnel</i>						
110	Salaries	238,081	257,728	261,973	261,973	276,841
120	Overtime	1,390	1,759	3,000	2,000	3,000
132	Leave Buy Back	0	1,810	2,681	3,000	3,000
134	Christmas Bonus	1,500	1,250	1,500	2,000	2,000
141	FICA (Employer's share)	17,806	19,399	20,041	20,041	21,178
142	Health Insurance	65,349	70,740	84,803	84,803	80,553
143	Retirement	23,763	25,900	26,197	26,197	27,684
147	Unemployment Insurance	196	201	336	336	336
Total Personnel		348,085	378,787	400,531	400,350	414,592
<i>Operations</i>						
148	Education & Training	0	51	385	2,000	2,000
191	Drug Testing	0	0	0	250	250
220	Printing	0	0	0	0	0
235	Dues & Memberships	0	275	285	0	285
241	Electric	2,068	1,813	2,500	3,000	2,500
242	Water	4,787	5,412	4,500	4,000	5,000
244	Natural Gas	1,760	1,480	1,112	1,100	1,000
245	Office/Cell Phones	2,351	2,778	2,400	2,400	0
248	Street Light Repairs	0	3,241	0	0	0
251	Pre-Employment Medical	85	210	180	200	200
265	Grounds Maintenance	6,680	9,348	4,000	3,000	3,000
266	Bldg Repairs & Maintenance	0	574	245	0	0
273	Repairs - Drainage	0	9,996	0	0	0
286	Computer/IT Supplies	0	323	523	500	500
293	Custodial/Cleaning Supplies	233	257	400	400	300
299	Contract Services	9,022	11,345	30,000	10,000	12,000
310	Office Supplies	453	766	200	500	500
326	Clothing/Uniforms	1,898	1,877	3,000	3,000	3,000
329	Operating Supplies & Equipment	17,661	9,357	7,000	10,000	10,000
331	Fuel	20,806	15,153	15,000	30,000	30,000
332	Vehicle Rep. & Maint	6,451	8,678	6,000	10,000	10,000
333	Equipment Repairs & Maint	23,558	23,595	20,000	28,000	25,000
334	Tires, etc	4,145	3,123	1,500	3,000	3,000
341	Machinery & Equipment - Less than \$	0	0	2,367	0	0
400	Materials	11,528	13,714	15,000	15,000	15,000
441	Plastic Pipe/Culverts	7,177	1,980	3,000	6,000	6,000
533	Rental/Lease of Equipment	377	102	500	500	500
732	Insurance Deductible	818	2,000	142	1,000	1,000
760	Transfer to Other Funds	35,186	35,220	0	34,300	33,596
Total Operations		157,044	162,669	120,239	168,150	164,631
<i>Capital</i>						
941	General Purpose Machinery & Equipn	6,149	7,683	16,369	14,000	0
944	Transportation - Vehicles	0	38,565	0	0	156,000
Total Capital		6,149	46,248	16,369	14,000	156,000
Total		511,278	587,704	537,139	582,500	735,223

■ Operating Budget

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Forecast	FY 2025 Budget	FY 2026 Proposed
Personnel	280,742	294,961	235,093	235,848	246,110
Operations	55,754	45,107	67,435	54,250	57,250
Capital	0	38,565	9,495	20,023	20,000
Total	336,496	378,632	312,023	310,121	323,360

■ Services

Traffic Control is charged with maintaining all traffic control devices and signage within the city to ensure the safety and welfare of our citizens and visitors. They are responsible for installing and maintaining all traffic control signals/devices, regulatory and warning signage, and pavement markings.

■ Personnel

Traffic Control

Supervisor	1
Traffic Control Technician	2
TOTAL	3

East Ridge FY 2026 Proposed Budget

		FY 2023	FY 2024	FY 2025	FY 2025	FY 2026
Account	Budget Item/Description	Actual	Actual	Forecast	Budget	Proposed
43120 TRAFFIC CONTROL						
<i>Personnel</i>						
	110 Salaries	189,986	194,623	149,540	149,540	155,581
	120 Overtime	1,758	2,066	2,000	2,700	2,700
	131 Sick Leave	1,671	2,828	0	0	0
	132 Leave Buy Back	4,274	5,160	5,000	5,000	2,500
	134 Christmas Bonus	1,000	1,000	750	750	750
	141 FICA (Employer's Share)	14,591	15,108	11,440	11,440	11,902
	142 Health Insurance	48,092	55,266	51,297	51,297	56,950
	143 Retirement	19,258	18,798	14,954	14,954	15,558
	147 Unemployment Insurance	112	112	112	168	168
	Total Personnel	280,742	294,961	235,093	235,848	246,110
<i>Operations</i>						
	148 Education & Training	0	0	100	2,500	1,500
	191 Drug Testing	0	0	0	250	250
	235 Dues and Memberships	266	615	560	750	750
	241 Electric	3,584	3,082	3,250	3,500	3,500
	242 Water	729	1,469	1,000	700	700
	244 Natural Gas	1,260	1,165	1,600	1,200	1,200
	245 Office/Cell Phones	2,746	3,464	3,500	2,500	4,300
	249 Christmas Lights/Supplies	0	947	3,000	3,000	3,000
	251 Pre-Employment Medical	0	0	0	250	250
	266 Bldg Repairs & Maintenance	0	0	200	500	500
	280 Travel	0	0	0	1,000	500
	286 Computer/IT Supplies	0	317	0	1,000	1,000
	293 Custodial/Cleaning Supplies	317	264	200	600	300
	299 Contract Services	652	7,218	15,000	1,500	4,000
	301 Signal Repairs & Maint.	1,318	5,690	5,000	5,000	5,000
	310 Office Supplies	197	246	300	300	300
	326 Clothing/Uniforms	791	1,362	1,500	1,500	1,500
	329 Operating Supplies & Equipment	29,494	15,761	17,250	18,000	18,000
	331 Fuel	4,450	3,134	3,500	3,200	3,200
	332 Veh. Repairs & Maint.	4,037	305	500	1,500	1,500
	333 Equipment Repairs & Maint	5,040	69	1,000	3,000	3,000
	334 Tires, etc	695	0	0	1,000	1,000
	341 Mach & Equipment - Less than \$5,000	178	0	9,975	500	1,000
	732 Insurance Deductible	0	0	0	1,000	1,000
	Total Operations	55,754	45,107	67,435	54,250	57,250
<i>Capital</i>						
	941 General Purpose Machinery & Equipn	0	0	9,495	20,023	20,000
	944 Transportation - Vehicles	0	38,565	0	0	0
	Total Capital	0	38,565	9,495	20,023	20,000
	Total	336,496	378,632	312,023	310,121	323,360

■ Operating Budget

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Forecast	FY 2025 Budget	FY 2026 Proposed
Personnel	0	0	0	0	0
Operations	12,784	15,114	18,900	12,100	13,800
Capital	0	0	0	0	0
Total	12,784	15,114	18,900	12,100	13,800

■ Services

The Transfer Station sits on the hill of the Public Works Site and the facility serves as a collection and disposal site for City residents to discard their brush and bulk materials.

East Ridge FY 2026 Proposed Budget

		FY 2023	FY 2024	FY 2025	FY 2025	FY 2026
Account	Budget Item/Description	Actual	Actual	Forecast	Budget	Proposed
43170 Transfer Station						
<i>Operations</i>						
241	Electric	389	764	2,255	800	1,000
242	Water & Sewer	4,344	2,666	2,750	3,500	3,000
244	Natural Gas	1,516	1,495	3,000	1,500	1,500
245	Office/Cell Phones	1,545	1,510	1,650	1,650	1,650
266	Bldg Repairs & Maintenance	0	0	75	300	300
299	Contract Services	174	316	6,042	350	350
329	Operating Supplies & Equipment	4,816	8,363	3,000	3,000	3,000
331	Fuel	0	0	0	0	2,000
333	Equipment Repairs & Maint	0	0	127	1,000	1,000
	Total Operations	12,784	15,114	18,900	12,100	13,800
	Total	12,784	15,114	18,900	12,100	13,800

■ Operating Budget

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Forecast	FY 2025 Budget	FY 2026 Proposed
Personnel	219,501	218,378	252,794	244,709	260,175
Operations	119,972	104,769	165,549	131,000	173,250
Capital	0	0	0	0	0
Total	339,473	323,147	418,343	375,709	433,425

■ Services

The Animal Control Department is a State-certified animal control services agency whose responsibilities include the handling of animal-related issues within the city limits of East Ridge. This includes humane enforcement and cruelty investigations, stray and/or injured animals, dangerous animals, and limited nuisance wildlife control. Additionally, we provide adoption and surrender services at our newly constructed animal shelter.

■ Personnel

Animal Services

Supervisor	1
Animal Control Officer	3
TOTAL	4

East Ridge FY 2026 Proposed Budget

	FY 2023	FY 2024	FY 2025	FY 2025	FY 2026
Account	Actual	Actual	Forecast	Budget	Proposed
44140 ANIMAL SERVICES DIVISION					
<i>Personal</i>					
110 Salaries	143,235	160,631	178,398	178,398	183,775
120 Overtime	15,850	9,630	12,000	6,000	6,000
131 Sick Leave	112	155	2,164	0	0
132 Leave Buy Back	0	0	0	0	0
134 Christmas Bonus	500	625	1,000	1,000	1,000
141 FICA (Employer's Share)	11,910	12,907	13,647	13,647	14,059
142 Health Insurance	32,869	19,545	27,601	27,601	36,739
143 Retirement	14,929	14,741	17,840	17,840	18,378
147 Unemployment Insurance	96	144	144	224	224
Total Personnel	219,501	218,378	252,794	244,709	260,175
<i>Operations</i>					
148 Education & Training	245	2,712	2,720	6,000	6,000
191 Drug Testing	0	0	0	250	250
192 Required Medical-Public Safety	0	0	0	1,500	1,500
220 Printing	0	0	1,000	1,000	500
224 Spay/Neuter	11,324	16,715	20,000	25,000	25,000
235 Dues and Memberships	0	0	0	600	600
241 Electric	4,980	5,190	15,000	12,000	17,000
242 Water & Sewer	3,271	2,205	7,000	4,000	6,000
244 Natural Gas	0	3,400	6,000	2,000	4,000
245 Office/Cell Phones	3,316	210	3,000	2,200	4,000
251 Pre-employment Medical	100	0	289	250	250
265 Grounds Maintenance	393	114	600	1,500	1,500
266 Bldg Repairs & Maintenance	754	231	3,000	1,000	1,000
280 Travel	0	871	51	3,600	3,600
286 Computer/IT Supplies	287	3,937	3,000	4,500	4,000
293 Custodial/Cleaning Supplies	719	497	2,000	1,000	1,000
299 Contract Services	35,629	31,159	45,000	25,000	60,000
310 Office Supplies	642	142	500	1,500	1,500
326 Clothing/Uniforms	1,602	1,242	2,500	2,000	2,000
329 Operating Supplies & Equipment	19,754	32,085	38,000	20,000	20,000
331 Fuel, etc.	2,692	2,399	2,800	2,800	2,800
332 Veh Repairs & Maint	1,271	652	2,000	1,500	2,500
333 Equipment Repairs & Maint	2,575	0	50	500	750
334 Tires	324	0	0	1,500	1,500
341 Machinery & Equipment	0	0	10,735	8,800	5,000
732 Insurance Deductible	0	1,009	304	1,000	1,000
944 Transportation Vehicles	30,094	0	0	0	0
Total Operations	119,972	104,769	165,549	131,000	173,250
Total	339,473	323,147	418,343	375,709	433,425

■ Operating Budget

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Forecast	FY 2025 Budget	FY 2026 Proposed
Personnel	890,080	962,975	1,237,854	1,209,524	1,229,521
Operations	714,434	963,864	915,594	901,700	937,300
Capital	12,583	46,463	27,018	28,800	40,219
Total	1,617,097	1,973,302	2,180,466	2,140,024	2,207,040

■ Services

The Parks and Recreation Department is charged with offering programs, activities, and special events to our community that enhance quality of life and leisure opportunities, and that provide competitive sports for youth, adults, and senior citizens. The Department operates and maintains a 275-acre park that includes an Arena (competitive sports and special events), ballfields, soccer fields, disc golf course, fishing pond, walking trail, canoe launches, playground, and amphitheater; as well as a community center, a community playground, a splash pad, and a dog park.

■ Personnel

Parks & Recreation

Director	1
Assistant Director	1
Community Center Supervisor	1
Athletics Coordinator	2
Groundskeeper	6
Maintenance	1
Recreation Assistant	1
Park Attendant	1
Arena Assistant	3
TOTAL FULL-TIME	17
Park Attendant	5
Aerobics Instructor	1
Recreation Assistant	3
Recreation Seasonal	1
TOTAL PART-TIME	10
GRAND TOTAL	27

East Ridge FY 2026 Proposed Budget

Account	Budget Item/Description	FY 2023	FY 2024	FY 2025	FY 2025	FY 2026
		Actual	Actual	Forecast	Budget	Proposed
44410	GENERAL RECREATION					
<i>Personnel</i>						
	110 Salaries	462,749	509,289	632,545	632,545	622,749
	120 Overtime	10,057	8,429	18,979	8,000	8,000
	131 Sick Leave	2,655	1,776	3,961	0	0
	132 Leave Buy Back	13,191	15,365	17,182	10,000	10,000
	134 Christmas Bonus	3,125	3,500	3,000	3,875	3,875
	141 FICA (Employer's Share)	36,739	38,569	48,390	48,390	47,640
	142 Hospital and Health Insurance	78,832	77,910	105,908	105,908	118,165
	143 Retirement	39,795	43,533	48,076	48,076	53,937
	147 Unemployment Insurance	489	644	644	784	784
	Total Personnel	647,632	699,015	878,686	857,577	865,150
<i>Operations</i>						
	148 Education & Training	613	822	385	1,000	1,000
	191 Drug Testing	0	0	25	300	300
	220 Printing	80	85	0	200	200
	231 Publication Of Formal And Legal Notic	0	0	0	500	500
	235 Dues & Memberships	145	1,135	95	1,500	1,500
	241 Electric	47,646	49,110	50,000	53,000	60,000
	242 Water and Sewer	28,105	38,681	40,000	30,000	34,000
	244 Natural Gas	0	0	0	750	0
	245 Office /Cell phones/Internet	4,723	5,032	5,000	3,000	3,000
	247 Street Lighting	0	0	3,500	3,500	0
	251 Pre-Employment Medical	675	770	1,000	600	600
	262 League Equipment	5,921	2,331	2,780	1,000	1,000
	265 Grounds Maintenance	26,089	74,238	80,000	82,000	82,000
	266 Bldg Repairs & Maintenance	3,418	2,196	3,000	2,000	3,000
	267 Playground Maint & Repairs	823	667	3,005	750	1,200
	280 Travel	158	1,166	390	1,000	1,000
	293 Custodial Services	8,467	13,581	14,000	10,000	14,000
	299 Contract Services	15,692	22,852	25,000	11,000	16,000
	310 Office Supplies	27	485	300	300	400
	326 Clothing/Uniforms	2,074	1,722	1,600	1,600	1,600
	329 Operating Supplies & Equipment	10,804	20,839	21,000	18,000	22,000
	331 Gas/Diesel Fuel	16,915	10,937	10,000	20,000	20,000
	332 Vehicle Parts & Repairs	1,977	2,765	2,000	2,000	2,000
	333 Equipment Repairs & Maint	5,259	8,309	7,200	7,000	7,000
	334 Tires, etc.	1,294	1,467	1,000	1,200	1,200
	382 Promotions	165	849	1,500	1,500	1,500
	383 Christmas Parade	0	0	0	0	6,500
	400 Materials	31,318	27,671	20,000	20,000	25,000
	420 Fencing	663	845	10,556	5,700	6,000
	533 Rental/Lease of Equipment	11,329	10,959	200	2,000	2,000
	732 Insurance Deductible	445	1,732	0	2,000	2,000
	Total Operations	224,825	301,248	303,536	283,400	316,500
<i>Capital</i>						
	941 General Purpose Machinery & Equipn	12,583	12,573	27,018	28,800	40,219
	944 Transportation Equipment	0	33,890	0	0	0
	Total Capital	12,583	46,463	27,018	28,800	40,219
	Total	885,040	1,046,726	1,209,240	1,169,777	1,221,869

East Ridge FY 2026 Proposed Budget

Account	Budget Item/Description	FY 2023 Actual	FY 2024 Actual	FY 2025 Forecast	FY 2025 Budget	FY 2026 Proposed
44420 ARENA						
<i>Personnel</i>						
	110 Salaries	99,524	79,942	100,911	100,911	105,824
	120 Overtime	505	1,297	4,000	2,000	2,000
	132 Leave Buy Back	5,564	2,163	3,987	0	0
	134 Christmas Bonus	500	250	500	500	500
	141 FICA (Employer's Share)	7,899	5,337	7,720	7,720	8,096
	142 Health Insurance	21,507	12,328	38,915	38,915	36,424
	143 Retirement	9,118	8,224	10,091	10,091	10,582
	147 Unemployment Insurance	56	46	84	112	112
	Total Personnel	144,673	109,586	166,208	160,249	163,538
<i>Operations</i>						
	148 Education & Training	0	0	0	250	250
	191 Drug Testing	0	0	0	250	250
	220 Printing	34	0	0	250	250
	233 Advertising	0	0	0	250	250
	235 Dues & Memberships	470	110	0	500	500
	241 Electric	44,154	50,375	52,000	45,000	50,000
	242 Water/Sewer	23,627	33,946	35,000	30,000	32,000
	244 Natural Gas	15,378	11,546	12,598	12,000	13,000
	245 Office/Cell Phones	4,401	3,921	3,500	4,000	4,000
	251 Pre-Employment Medical	0	0	0	150	150
	265 Grounds Maintenance	40	0	24	2,000	3,000
	266 Bldg Repairs & Maintenance	3,962	7,161	6,000	8,000	8,000
	280 Travel	0	0	15	250	400
	286 Computer/IT Supplies	4,557	1,255	3,000	3,000	3,500
	293 Custodial Services	12,227	15,042	14,000	14,000	14,000
	299 Contract Services	5,294	7,896	9,000	10,000	10,000
	310 Office Supplies	368	378	300	1,200	1,200
	326 Clothing/Uniforms	681	308	1,500	1,000	1,000
	329 Operating Supplies & Equipment	6,771	16,238	30,000	21,600	24,000
	331 Fuel, etc.	0	1,623	2,000	2,500	2,500
	332 Veh. Repairs & Maint.	0	239	200	1,200	1,000
	333 Equipment Repairs & Maint	684	4,267	800	1,500	1,500
	334 Tires, etc.	25	0	0	500	500
	382 Promotions	119	0	500	500	500
	533 Rental/Lease of Equipment	3,587	3,841	4,700	3,500	4,000
	732 Insurance Deductible	0	0	0	1,000	1,000
	Total Operations	126,379	158,146	175,138	164,400	176,750
	Total	271,052	267,732	341,346	324,649	340,288

East Ridge FY 2026 Proposed Budget

Account	Budget Item/Description	FY 2023 Actual	FY 2024 Actual	FY 2025 Forecast	FY 2025 Budget	FY 2026 Proposed
44430 COMMUNITY CENTER						
<i>Personnel</i>						
	110 Salaries	80,233	123,254	149,061	149,061	154,532
	120 Overtime	1,186	3,535	3,500	2,000	2,000
	131 Sick Leave	0	0	0	0	0
	132 Leave Buy	0	0	0	0	0
	134 Christmas Bonus	750	1,000	1,000	1,000	1,000
	141 FICA (Employer's Share)	6,181	9,656	11,403	11,403	11,822
	142 Health Insurance	5,907	9,867	19,583	19,583	22,110
	143 Retirement	3,361	6,928	8,259	8,259	8,977
	147 Unemployment	157	135	154	392	392
	Total Personnel	97,775	154,374	192,960	191,698	200,833
<i>Operations</i>						
	148 Education & Training	620	0	0	500	500
	191 Drug Testing	0	0	0	300	300
	220 Printing	0	0	0	200	200
	235 Dues & Membership	45	100	110	350	350
	239 Subscriptions	0	0	195	0	0
	241 Electric	15,143	15,348	14,000	18,000	18,000
	242 Water and Sewer	15,847	73,313	15,000	19,000	19,000
	244 Natural Gas	2,942	2,352	3,000	2,500	2,500
	245 Office/Cell Phones	491	4,007	2,800	1,000	1,000
	251 Pre-Employment Medical	0	0	29	500	500
	265 Grounds Maintenance	536	608	1,000	1,000	1,000
	266 Bldg Repairs & Maintenance	468	1,854	5,000	6,000	6,000
	267 Playground Supplies	29,367	1,852	4,765	2,000	2,000
	275 Pavillion/Splash Pad Supplies	0	12,810	6,000	12,000	12,000
	280 Travel	152	836	0	500	500
	286 Computer/IT Supplies	0	964	2,000	1,500	1,500
	293 Custodial/Cleaning Supplies	3,771	7,554	5,000	4,500	4,500
	299 Contract Services	6,625	7,751	9,000	6,000	6,000
	310 Office Supplies	164	419	200	500	500
	326 Clothing/Uniforms	0	525	1,086	500	500
	329 Operating Supplies & Equipment	11,145	15,946	17,000	18,000	18,000
	331 Gas and Diesel Fuel	0	0	0	200	200
	332 Vehicle Parts & Repairs	0	0	0	0	250
	333 Mach/Equipment Repairs	17	365	50	300	300
	533 Rental/Lease of Equipment	253	355	453	500	500
	732 Insurance Deductible	0	0	0	1,000	1,000
	Total Operations	87,586	146,959	86,688	96,850	97,100
<i>Capital</i>						
	941 General Purpose Machinery & Equipn	0	0	0	0	0
	944 Transportation Equipment	0	0	0	0	0
	Total Capital	0	0	0	0	0
	Total	185,361	301,333	279,648	288,548	297,933

East Ridge FY 2026 Proposed Budget

		FY 2023	FY 2024	FY 2025	FY 2025	FY 2026
Account	Budget Item/Description	Actual	Actual	Forecast	Budget	Proposed
44450 MCBRIEN COMPLEX						
<i>Operations</i>						
	241 Electric	686	614	4,500	800	5,000
	266 Building Maint. & Repairs	0	0	200	0	1,000
	245 Office/Cell Phones/Internet	0	0	0	0	0
	293 Custodial/Cleaning Supplies	0	0	100	0	250
	299 Contract (Services)	360	360	360	400	400
	329 Operating Supplies & Equipment	0	0	265	0	1,000
	Total Operations	1,046	974	5,425	1,200	7,650
	Total	1,046	974	5,425	1,200	7,650

East Ridge FY 2026 Proposed Budget

Account	Budget Item/Description	FY 2023	FY 2024	FY 2025	FY 2025	FY 2026
		Actual	Actual	Forecast	Budget	Proposed
44610 SOCCER - RECREATION						
<i>Operations</i>						
	262 Equipment	1,958	3,610	5,000	5,000	5,000
	268 Trophies/Awards	2,845	2,367	4,000	4,000	4,500
	299 Contract (Services)	1,070	4,145	2,170	2,000	2,200
	304 Officials/Referees/Umpires	9,539	26,216	30,000	19,000	20,000
	322 Player Fee	0	201	0	1,000	500
	326 Clothing/Uniforms	18,765	14,853	27,000	24,000	26,000
	329 Operating Supplies & Equipment	8,150	16,243	4,000	7,000	7,000
	510 Insurance	5,238	7,578	8,844	7,000	7,000
	533 Rental/Lease of Equipment	0	0	0	400	400
	Total Operations	47,565	75,213	81,014	69,400	72,600
	Total	47,565	75,213	81,014	69,400	72,600

East Ridge FY 2026 Proposed Budget

		FY 2023	FY 2024	FY 2025	FY 2025	FY 2026
Account	Budget Item/Description	Actual	Actual	Forecast	Budget	Proposed
44620 SOCCER - INDOOR						
<i>Operations</i>						
220	Printing	0	0	0	100	100
262	Equipment	268	344	440	1,000	1,000
268	Trophies/Awards	5,758	3,023	3,017	4,000	4,000
299	Contract (Services)	500	1,570	1,600	1,000	1,000
304	Officials/Referees/Umpires	54,238	60,701	58,650	60,000	60,000
326	Clothing/Uniforms	11,863	26,104	18,249	26,000	26,000
329	Operating Supplies & Equipment	474	1,122	1,169	700	700
510	Insurance	15,330	16,393	14,178	14,500	14,500
533	Rental/Lease of Equipment	490	1,000	425	900	2,000
	Total Operations	88,921	110,256	97,727	108,200	109,300
	Total	88,921	110,256	97,727	108,200	109,300

East Ridge FY 2026 Proposed Budget

		FY 2023	FY 2024	FY 2025	FY 2025	FY 2026
Account	Budget Item/Description	Actual	Actual	Forecast	Budget	Proposed
44630 BASEBALL/SOFTBALL						
<i>Operations</i>						
220	Printing	0	0	0	100	100
262	Equipment	2,101	4,062	4,500	4,500	5,000
268	Trophies/Awards	5,570	7,708	7,000	7,000	4,000
299	Contract (Services)	5,598	10,599	5,000	10,000	5,000
304	Officials/Referees/Umpires	23,388	32,898	32,820	30,000	36,000
326	Clothing/Uniforms	29,892	30,556	25,000	27,000	32,000
329	Operating Supplies & Equipment	345	2,304	500	500	500
510	Insurance	2,591	2,732	2,682	3,000	3,000
533	Rental/Lease of Equipment	0	0	0	1,300	0
	Total Operations	69,485	90,859	77,502	83,400	85,600
	Total	69,485	90,859	77,502	83,400	85,600

East Ridge FY 2026 Proposed Budget

		FY 2023	FY 2024	FY 2025	FY 2025	FY 2026
Account	Budget Item/Description	Actual	Actual	Forecast	Budget	Proposed
44640 FOOTBALL/CHEERLEADING						
<i>Operations</i>						
	220 Printing	0	0	0	50	50
	262 Equipment	0	1,065	0	1,500	1,500
	268 Trophies/Awards	700	2,062	1,068	2,500	3,500
	299 Contract (Services)	100	593	2,745	1,500	1,500
	304 Officials/Referees/Umpires	5,063	10,463	7,474	12,000	15,000
	326 Clothing/Uniforms	7,965	9,757	17,973	6,000	9,000
	329 Operating Supplies & Equipment	65	69	200	1,500	1,500
	510 Insurance (Non Personal)	0	603	323	1,500	400
	Total Operations	13,893	24,611	29,784	26,550	32,450
	Total	13,893	24,611	29,784	26,550	32,450

East Ridge FY 2026 Proposed Budget

		FY 2023	FY 2024	FY 2025	FY 2025	FY 2026
Account	Budget Item/Description	Actual	Actual	Forecast	Budget	Proposed
44650 ADULT SOFTBALL						
<i>Operations</i>						
262	Equipment	1,467	2,545	2,885	2,550	2,550
268	Trophies/Awards	721	766	700	1,100	1,200
299	Contract Services	116	96	369	0	0
304	Officials/Referees/Umpires	29,121	27,857	34,000	30,000	30,000
510	Insurance	5,583	53	5,580	5,600	5,600
	Total Operations	37,008	31,317	43,534	39,250	39,350
	Total	37,008	31,317	43,534	39,250	39,350

East Ridge FY 2026 Proposed Budget

Account	Budget Item/Description	FY 2023 Actual	FY 2024 Actual	FY 2025 Forecast	FY 2025 Budget	FY 2026 Proposed
44700 BASKETBALL						
<i>Operations</i>						
	262 Equipment	0	225	0	800	0
	268 Trophies/Awards	0	909	0	450	0
	299 Contract Services	1,750	3,118	1,317	5,000	0
	304 Officials/Referees/Umpires	6,208	6,390	5,915	8,000	0
	326 Clothing/Uniforms	7,969	11,821	7,799	12,000	0
	329 Operating Supplies & Equipment	0	0	215	800	0
	510 Insurance	1,799	1,819	0	2,000	0
	Total Operations	17,726	24,281	15,246	29,050	0
	Total	17,726	24,281	15,246	29,050	0
	TOTAL PARKS & RECREATION	1,617,097	1,973,302	2,180,466	2,140,024	2,433,021

■ Operating Budget

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Forecast	FY 2025 Budget	FY 2026 Proposed
Personnel	0	0	0	0	129,881
Operations	0	0	0	0	96,100
Capital	0	0	0	0	0
Total	0	0	0	0	225,981

■ Services

The Venue 1921 at East Ridge is a one-story 12,000 sq ft building located directly to the west of the City Hall Complex. The multi-purpose facility will be operated as a venue and conference center to host various events such as wedding receptions, luncheons and dinners, business meetings, banquets, craft shows, birthday and private parties, farmer’s market, and City special events—National Night Out, Christmas Parade reception, employee luncheons, 911 ceremonies, Memorial Day ceremonies, etc.

■ Personnel

The Venue 1921

Manager	1
Laborer	1
TOTAL	2

East Ridge FY 2026 Proposed Budget

Account	Budget Item/Description	FY 2023 Actual	FY 2024 Actual	FY 2025 Forecast	FY 2025 Budget	FY 2026 Proposed
44440 Venue 1921						
<i>Personnel</i>						
	110 Salaries	0	0	0	0	75,037
	120 Overtime	0	0	0	0	3,000
	131 Sick Leave	0	0	0	0	0
	134 Christmas Bonus	0	0	0	0	500
	141 FICA (Employer's Share)	0	0	0	0	5,740
	142 Health Insurance	0	0	0	0	38,000
	143 Retirement	0	0	0	0	7,504
	147 Unemployment	0	0	0	0	100
	Total Personnel	0	0	0	0	129,881
<i>Operations</i>						
	148 Education & Training	0	0	0	0	500
	191 Drug Testing	0	0	0	0	0
	220 Printing	0	0	0	0	5,000
	235 Dues & Membership	0	0	0	0	300
	241 Electric	0	0	0	0	36,000
	242 Water and Sewer	0	0	0	0	10,000
	244 Natural Gas	0	0	0	0	5,000
	245 Office/Cell Phones	0	0	0	0	1,000
	251 Pre-Employment Medical	0	0	0	0	300
	265 Grounds Maintenance	0	0	0	0	1,000
	266 Bldg Repairs & Maintenance	0	0	0	0	2,000
	280 Travel	0	0	0	0	1,000
	286 Computer/IT Supplies	0	0	0	0	4,000
	293 Custodial/Cleaning Supplies	0	0	0	0	4,000
	299 Contract Services	0	0	0	0	5,000
	310 Office Supplies	0	0	0	0	2,500
	326 Clothing/Uniforms	0	0	0	0	500
	329 Operating Supplies & Equipment	0	0	0	0	5,000
	331 Gas and Diesel Fuel	0	0	0	0	0
	333 Mach/Equipment Repairs	0	0	0	0	500
	382 Promotions	0	0	0	0	10,000
	533 Rental/Lease of Equipment	0	0	0	0	1,500
	732 Insurance Deductible	0	0	0	0	1,000
	Total Operations	0	0	0	0	96,100
<i>Capital</i>						
	941 General Purpose Machinery & Equipn	0	0	0	0	0
	944 Transportation Equipment	0	0	0	0	0
	Total Capital	0	0	0	0	0
	Total	0	0	0	0	225,981

■ Operating Budget

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Forecast	FY 2025 Budget	FY 2026 Proposed
Personnel	213,214	201,146	221,733	224,575	236,272
Operations	39,603	47,514	64,142	72,331	74,352
Capital	0	0	0	0	5,000
Total	252,817	248,660	285,875	296,906	315,624

■ Services

It is the mission of the Library to enrich the lives of the community by empowering the citizens’ personal, educational, and professional growth. It is the responsibility of the Library to loan materials and offer various digital online services to meet the needs of the residents. The Library provides notary services, reference materials, reader’s advisory services, photocopying, scanning, printing, Wi-Fi, and access to the internet.

■ Personnel

Library

Head Librarian	1
Librarian	1
Library Clerk (Part-Time)	5
TOTAL	7

East Ridge FY 2026 Proposed Budget

		FY 2023	FY 2024	FY 2025	FY 2025	FY 2026
Account	Budget Item/Description	Actual	Actual	Forecast	Budget	Proposed
44800 LIBRARY						
<i>Personnel</i>						
	110 Salaries and Wages	156,683	159,144	181,484	181,484	191,914
	120 Overtime	189	65	0	100	100
	131 Sick Leave	303	0	0	0	0
	132 Leave Buy Back	4,092	3,803	2,121	4,500	3,000
	134 Christmas Bonus	1,000	750	750	1,000	1,000
	141 FICA (Employer's Share)	11,814	12,230	13,884	13,884	14,681
	142 Health Insurance	29,060	15,078	13,266	13,266	14,831
	143 Retirement	9,896	9,903	10,061	10,061	10,466
	147 Unemployment Insurance	177	173	167	280	280
	Total Personnel	213,214	201,146	221,733	224,575	236,272
<i>Operations</i>						
	148 Employee Education & Training	0	0	190	300	300
	191 Drug Testing	0	0	0	200	200
	220 Printing	0	1,341	1,200	2,000	1,500
	235 Dues & Memberships	225	365	699	700	965
	239 Subscriptions	1,115	847	1,181	1,200	1,200
	245 Office/Cell Phones	5,201	4,343	4,500	5,000	5,000
	251 Pre-employment Medical	0	85	0	250	250
	266 Building Repairs & Maintenance	0	0	400	0	700
	280 Travel	0	0	50	500	500
	286 Computer/IT Supplies	0	2,015	9,975	9,850	5,200
	293 Custodial/Cleaning Supplies	268	537	500	1,337	1,337
	299 Contract Services	6,191	7,621	6,090	10,000	13,000
	310 Office Supplies	919	691	1,000	1,000	1,000
	325 Books/Audios	16,822	17,691	19,500	19,500	18,500
	329 Operating Supplies & Equipment	1,906	3,344	4,500	3,000	4,500
	333 Machinery & Equipment Repairs	0	0	160	0	0
	341 Machinery & Equipment - Less than \$	857	915	5,500	5,500	3,500
	386 Programs	2,178	3,190	4,000	5,000	9,000
	533 Rental/Lease of Equipment	3,921	4,529	4,697	6,994	7,700
	Total Operations	39,603	47,514	64,142	72,331	74,352
<i>Capital</i>						
	941 General Purpose Machinery & Equipn	0	0	0	0	5,000
	944 Transportation Equipment	0	0	0	0	0
	Total Capital	0	0	0	0	5,000
	Total	252,817	248,660	285,875	296,906	315,624

■ Operating Budget

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Forecast	FY 2025 Budget	FY 2026 Proposed
Personnel	0	0	0	0	0
Operations	400	708	1,228	560	860
Capital	0	0	0	0	0
Total	400	708	1,228	560	860

■ Services

The East Ridge History Museum is located in a one-story building with a dedicated space of approximately 1,152 square feet. The museum is devoted to the display of objects of lasting interest and value that portray East Ridge’s history; ie. pictures, yearbooks, notebooks, newspapers, old appliances, football and cheerleading uniforms from the past, etc.

East Ridge FY 2026 Proposed Budget

Account	Budget Item/Description	FY 2023 Actual	FY 2024 Actual	FY 2025 Forecast	FY 2025 Budget	FY 2026 Proposed
44810 HISTORY MUSEUM						
<i>Operations</i>						
	245 Office/Cell Phones	100	438	500	200	500
	299 Contract Services	300	270	728	360	360
	Total Operations	400	708	1,228	560	860
	Total	400	708	1,228	560	860

■ Operating Budget

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Forecast	FY 2025 Budget	FY 2026 Proposed
Personnel	0	0	0	0	0
Operations	11,018	3,863	0	10,000	100,000
Capital	0	0	0	0	0
Total	11,018	3,863	0	10,000	100,000

■ Services

This fund accounts for the City’s share of the ridership costs for East Ridge citizens to pay for the use of CARTA’s Care-A-Van service from all serviceable points in East Ridge to all destinations within CARTA’s Care-A-Van service area for qualified customers. The fees are as follows:

- \$47.00 per trip for one-way service, with the City of East Ridge responsible for the whole amount, and the passenger responsible for the payment of \$4.00.
- \$94.00 per trip for each round-trip service, with the city of East Ridge responsible for the whole amount, and the passenger responsible for the payment of \$8.00.

East Ridge FY 2026 Proposed Budget

		FY 2023	FY 2024	FY 2025	FY 2025	FY 2026
Account	Budget Item/Description	Actual	Actual	Forecast	Budget	Proposed
46500 COMMUNITY DEVELOPMENT PROGRAMS						
<i>Operations</i>						
	702 Transportation Assistance	11,018	3,863	0	10,000	100,000
	Total Operations	11,018	3,863	0	10,000	100,000
	Total	11,018	3,863	0	10,000	100,000

■ Operating Budget

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Forecast	FY 2025 Budget	FY 2026 Proposed
Personnel	0	0	0	0	0
Operations	4,918,309	6,609,057	6,559,979	8,224,869	7,469,475
Capital	0	0	0	0	0
Total	4,918,309	6,609,057	6,559,979	8,224,869	7,469,475

■ Services

This fund accounts for the payment of the legal fees associated with the Border Region District projects and the development agreements; the disbursement of the annual incentive payments to businesses with development agreements with the City of East Ridge; and the payment of the annual debt service on the various notes and bonds on infrastructure projects that were backed by Border Region revenues received annually from the State of Tennessee.

East Ridge FY 2026 Proposed Budget

Account	Budget Item/Description	FY 2023 Actual	FY 2024 Actual	FY 2025 Forecast	FY 2025 Budget	FY 2026 Proposed
47200 ECONOMIC DEVELOPMENT						
<i>Operations</i>						
	252 Legal Fees	29,067	27,823	14,430	50,000	50,000
	299 Contract (Services)	0	101,800	2,450	0	0
	760 Transfer to Debt Service	1,064,406	1,071,520	1,387,172	1,387,172	1,635,158
	760 Transfer to Other Funds	3,824,836	5,407,914	5,155,927	6,787,697	5,784,317
	Total Operations	4,918,309	6,609,057	6,559,979	8,224,869	7,469,475
	Total	4,918,309	6,609,057	6,559,979	8,224,869	7,469,475

■ Operating Budget

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Forecast	FY 2025 Budget	FY 2026 Proposed
Personnel	0	0	0	0	0
Operations	872,305	96,013	383,377	383,377	500,000
Capital	0	0	0	0	0
Total	872,305	96,013	383,377	383,377	500,000

■ Services

This fund accounts for the payment of the annual debt service on the refunding of the various capital outlay notes and bonds completed in 2021.

East Ridge FY 2026 Proposed Budget

Account	Budget Item/Description	FY 2023 Actual	FY 2024 Actual	FY 2025 Forecast	FY 2025 Budget	FY 2026 Proposed
OTHER SOURCES/USES						
<i>Operations</i>						
49200-760	Transfer to TML Debt Fund (212)	497,305	96,013	106,720	106,720	0
49400-760	Transfer to CIP	375,000	0	276,657	276,657	500,000
	Total Operations	872,305	96,013	383,377	383,377	500,000
	Total	872,305	96,013	383,377	383,377	500,000
TOTAL G F EXPENDITURES		21,461,960	24,039,169	26,594,747	26,091,960	27,827,365
TOTAL G F EXCESS		7,837,475	2,614,009	(639,437)	1,173,637	0

■ Operating Budget

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Forecast	FY 2025 Budget	FY 2026 Proposed
Revenues	845,225	2,202,129	766,634	1,299,238	1,406,238
Expenditures	845,225	2,202,129	766,634	1,299,238	1,406,238
Variance	0	0	0	0	0

■ Description

This fund accounts for the annual financial resources received from the State of Tennessee in the form of the (1) State gas and motor fuel tax and fee and (2) State Transportation Improvement Program grant(s). The State Petroleum and electric vehicle fee revenues which the City receives are as follows:

- Gasoline Tax – 26 cents per gallon
- Diesel Tax – 27 cents per gallon
- Electric vehicle fee - \$200

The revenues received from the State are to be used for the maintenance and repair of city streets.

East Ridge FY 2026 Proposed Budget

Account	Budget Item/Description	FY 2023 Actual	FY 2024 Actual	FY 2025 Forecast	FY 2025 Budget	FY 2026 Proposed
121 STATE STREET AID FUND:						
REVENUES						
33450	TDOT - TIP	3,107	0	0	0	0
33460	TDOT - HIP	22,354	27,106	0	234,000	234,000
33550	2017 Gas Tax (Improve)	201,746	181,344	0	200,000	200,000
33551	State Gas & Motor Fuel Tax	579,834	571,620	0	570,000	570,000
33558	City Transport - Electric Cars	0	3,405	0	1,000	10,322
36100	Interest Income	180	180	0	200	200
36330	Sale of Equipment	0	0	0	0	0
	Use of Fund Balance	38,004	1,418,474	766,634	294,038	391,716
	TOTAL STATE STREET AID REVENUE	<u>845,225</u>	<u>2,202,129</u>	<u>766,634</u>	<u>1,299,238</u>	<u>1,406,238</u>
43190 EXPENDITURES						
247	Street Lighting	235,923	218,712	215,985	225,000	225,000
248	Street Light Repairs	13,624	0	5,649	0	0
250	Professional Services	0	0	0	0	0
254	Engineering & Architectural Services	19,390	20,875	15,000	30,000	20,000
272	Curbs/Gutters/Streets	0	0	0	0	0
301	Traffic Signal Repairs	15,890	14,816	15,000	30,000	20,000
313	John Ross Road - HIP	39,978	30,518	15,000	514,238	541,238
317	McBrien Road - TIP	104	419,720	0	0	0
299	Contract Services	0	0	0	0	0
329	Operating Supplies & Equipment	0	0	0	0	0
400	Materials	0	0	0	0	0
691	Bank Service Charges	0	592	0	0	0
931	Paving/Maintenance	510,395	1,312,289	500,000	500,000	600,000
941	Machinery & Equipment	9,921	184,607	0	0	0
	TOTAL EXPENDITURES	<u>845,225</u>	<u>2,202,129</u>	<u>766,634</u>	<u>1,299,238</u>	<u>1,406,238</u>
	TOTAL VARIANCE	(0)	0	0	0	0

■ Operating Budget

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Forecast	FY 2025 Budget	FY 2026 Proposed
Revenues	1,098,879	197,298	13,000	29,000	19,000
Expenditures	635,913	195,599	38,027	29,000	19,000
Variance	462,966	1,699	(25,027)	0	0

■ Description

This fund accounts for the financial resources for grants approved and received by the City from Federal, State, and County governmental entities for designated projects and/or programs. Appropriations are made in accordance to the purpose and/or mission of the respective grant.

East Ridge FY 2026 Proposed Budget

	FY 2023	FY 2024	FY 2025	FY 2025	FY 2026
Account	Actual	Actual	Forecast	Budget	Proposed
122 GRANT FUND: REVENUES					
REVENUES					
33109 CSX Transportation Grant	25,000	0	0	0	4,000
33114 TML Driver Safety Grant	4,000	0	4,000	4,000	0
33120 TDOT Multi Modal PIN #122000	1,054,000	0	0	0	0
33425 Aquatic Stream Clean Grant	443	0	1,000	1,000	1,000
33493 TML Safety Grant	3,000	3,000	3,000	3,000	3,000
36100 Interest	18	2	0	0	0
36420 THSO Traffic Services	4,548	0	0	10,000	0
36421 TN AM. Grants	2,000	3,000	1,000	0	0
36423 Animal Foundation Grants	0	545	0	0	425
36711 TML Property Conservation Grant	4,750	0	4,000	4,000	4,000
36920 THSO-89 Police	1,120	0	0	0	0
36925 Violent Crime Intervention Grant	0	190,751	0	0	0
36962 Operating Transfers	0	0	0	0	0
Use of Fund Balance	0	0	0	7,000	6,575
TOTAL GRANT FUND REVENUE	<u>1,098,879</u>	<u>197,298</u>	<u>13,000</u>	<u>29,000</u>	<u>19,000</u>
EXPENDITURES					
43150 GRANT FUND					
123 Aquatic Stream Clean Grant	0	856	1,413	1,000	1,000
176 TML Safety Grant	0	0	1,334	6,000	6,000
299 Contract (Services)	0	0	0	0	0
305 TN American Water Grants	607	154	300	0	0
307 COVID 19 Library Grant	0	0	0	0	0
309 Homeland Security - Fire	0	0	0	0	0
315 Am Water Waterway Grant	0	0	0	0	0
318 TML Driver Safety Grant	8,295	0	11,088	4,000	4,000
329 Operating Supplies & Equipment	0	0	0	0	0
344 PEP Cyper Grant	0	0	3,800	0	0
350 Safe Routes to School	15,861	0	0	0	0
355 TML Property Conservation Grant	9,054	2,774	9,808	8,000	8,000
357 THSO Police Traffic Services	0	0	8,180	10,000	0
359 Fire Fighter Support	963	845	2,105	0	0
363 Fire Safety Equipment & Supplies	27,658	0	0	0	0
364 Violent Crime Intervention Grant	0	190,969	0	0	0
691 Bank Service Charge	0	0	0	0	0
760 Transfer to Other Funds	573,475	0	0	0	0
TOTAL GRANT FUND EXPENDITURE	<u>635,913</u>	<u>195,599</u>	<u>38,027</u>	<u>29,000</u>	<u>19,000</u>
TOTAL GRANT FUND VARIANCE	462,966	1,699	(25,027)	0	0

■ Operating Budget

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Forecast	FY 2025 Budget	FY 2026 Proposed
Revenues	0	0	0	0	20,000
Expenditures	0	0	0	0	20,000
Variance	0	0	0	0	0

■ Description

This fund accounts for the financial resources for grants approved and received by the City from the Federal government for designated projects and/or programs. Appropriations are made in accordance to the purpose and/or mission of the respective grant.

East Ridge FY 2026 Proposed Budget

Account	Budget Item/Description	FY 2023 Actual	FY 2024 Actual	FY 2025 Forecast	FY 2025 Budget	FY 2026 Proposed
126 FEDERAL FORFEITURE FUND						
REVENUES						
33560	Seized/Awarded	0	0	0	0	20,000
35400	Sale of Confiscated Property	0	0	0	0	0
36990	Misc. Revenue	0	0	0	0	0
	Use of Fund Balance	0	0	0	0	0
	TOTAL REVENUES	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>20,000</u>
EXPENDITURES						
42127 General Investigation						
148	Education & Training	0	0	0	0	500
280	Travel	0	0	0	0	500
286	Computer/IT Supplies	0	0	0	0	2,000
326	Clothing/Uniforms	0	0	0	0	2,000
329	Operating Supplies & Equipment	0	0	0	0	0
341	Machinery & Equipment - Less than 5	0	0	0	0	15,000
691	Bank Service Charges	0	0	0	0	0
941	General Purpose Machinery & Equipm	0	0	0	0	0
	TOTAL DRUG INVESTIGATION	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>20,000</u>
	TOTAL EXPENDITURES	0	0	0	0	20,000
	TOTAL VARIANCE	0	0	0	0	0

■ Operating Budget

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Forecast	FY 2025 Budget	FY 2026 Proposed
Revenues	159,228	91,618	56,505	204,402	107,500
Expenditures	20,915	13,453	56,505	204,402	107,500
Variance	138,313	78,165	0	0	0

■ Description

This fund accounts for the financial resources received from Federal/State grants, seizures and awards from the Court, Department of Justice forfeitures, drug fines, and sale of confiscated property. Appropriations may include education/training, clothing/uniforms, operating supplies and equipment, and machinery and equipment.

East Ridge FY 2026 Proposed Budget

Account	Budget Item/Description	FY 2023 Actual	FY 2024 Actual	FY 2025 Forecast	FY 2025 Budget	FY 2026 Proposed
127 DRUG INVESTIGATION FUND:						
REVENUES						
33197	Federal/State Grants	4,880	6,175	8,000	10,000	10,000
33560	Seized/Awarded	99,222	48,729	10,000	35,000	35,000
35200	Drug Fines	53,722	24,645	30,000	20,000	20,000
35400	Sale of Confiscated Property	1,404	0	0	0	0
36990	Misc. Revenue	0	12,069	0	0	0
	Use of Fund Balance	0	0	8,505	139,402	42,500
	TOTAL REVENUES	<u>159,228</u>	<u>91,618</u>	<u>56,505</u>	<u>204,402</u>	<u>107,500</u>
EXPENDITURES						
42129 DRUG INVESTIGATION						
148	Education & Training	0	0	0	1,000	1,000
280	Travel	0	0	0	500	500
286	Computer/IT Supplies	0	0	0	0	0
326	Clothing/Uniforms	10,572	13,453	22,256	22,000	10,000
329	Operating Supplies & Equipment	10,266	0	0	26,500	0
341	Machinery & Equipment - Less than 5	78	0	0	63,142	24,000
691	Bank Service Charges	0	0	0	0	0
941	General Purpose Machinery & Equip	0	0	34,248	91,260	72,000
	TOTAL DRUG INVESTIGATION	<u>20,915</u>	<u>13,453</u>	<u>56,505</u>	<u>204,402</u>	<u>107,500</u>
	TOTAL EXPENDITURES	20,915	13,453	56,505	204,402	107,500
	TOTAL VARIANCE	138,313	78,165	0	0	0

■ Operating Budget

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Forecast	FY 2025 Budget	FY 2026 Proposed
Revenues	5,707,509	6,260,249	7,147,433	8,779,193	7,419,525
Expenditures	5,707,509	6,260,218	7,147,423	8,779,193	7,419,475
Total	0	31	10	0	50

■ Description

This fund accounts for the financial activity of the Border Region Redevelopment District as it relates to the sales taxes generated within the boundaries of the District. Appropriations are made to pay the financial incentives to businesses per the development agreement with the City and to pay the bonded indebtedness on infrastructure projects.

East Ridge FY 2026 Proposed Budget

Account	Budget Item/Description	FY 2023 Actual	FY 2024 Actual	FY 2025 Forecast	FY 2025 Budget	FY 2026 Proposed
130 ECONOMIC DEVELOPMENT FUND						
REVENUES						
31611	Incremental State Sales Tax (Border	4,265,002	6,260,218	7,147,423	8,779,193	7,419,475
33191	Direct Appropriation State of TN	1,287,500	0	0	0	0
36100	Interest	33	31	10	0	50
	Use of Fund Balance	154,974	0	0	0	0
TOTAL REVENUES		<u>5,707,509</u>	<u>6,260,249</u>	<u>7,147,433</u>	<u>8,779,193</u>	<u>7,419,525</u>
EXPENDITURES						
47000 ECONOMIC DEVELOPMENT/BORDER REGION						
691	Bank Service Charges	0	0	0	0	0
760	Transfer - IDB	5,112,336	5,188,698	5,155,927	6,787,697	5,784,317
TOTAL		<u>5,112,336</u>	<u>5,188,698</u>	<u>5,155,927</u>	<u>6,787,697</u>	<u>5,784,317</u>
49200 OTHER SOURCES/USES						
760	Transfer to TML Debt Fund (212)	595,173	1,071,520	1,991,496	1,991,496	1,635,158
TOTAL		<u>595,173</u>	<u>1,071,520</u>	<u>1,991,496</u>	<u>1,991,496</u>	<u>1,635,158</u>
TOTAL EXPENDITURES		<u>5,707,509</u>	<u>6,260,218</u>	<u>7,147,423</u>	<u>8,779,193</u>	<u>7,419,475</u>
TOTAL VARIANCE		0	31	10	0	50

■ Operating Budget

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Forecast	FY 2025 Budget	FY 2026 Proposed
Personnel	816,147	821,615	818,789	824,936	868,091
Operations	836,959	903,827	853,486	884,160	1,082,679
Capital	403,000	419,000	0	0	233,485
Total	2,056,106	2,144,441	852,595	1,709,096	2,184,255

■ Services

The Sanitation Department is responsible for the collection and disposal of trash, waste, brush, and recycled materials. The department provides curbside pickup for residents and commercial businesses; as well as curb side brush and bulk removal for residential customers.

■ Personnel

Solid Waste Management

Supervisor/Driver	1
Assistant Supervisor/Driver	1
Drivers	6
Collector	4
TOTAL	12

East Ridge FY 2026 Proposed Budget

	FY 2023	FY 2024	FY 2025	FY 2025	FY 2026
Account	Actual	Actual	Forecast	Budget	Proposed
131 SOLID WASTE MGMT. FUND:					
REVENUES					
34416 Sanitation Assessment Fee*	1,580,199	1,547,480	1,580,200	1,580,200	1,759,880
34418 Extra Cans	1,845	1,530	1,600	1,500	1,600
34420 Dumpster Rentals	4,566	5,680	7,000	9,000	6,500
34421 Recycling Program	0	216	0	0	0
34422 Recycling - Transfer Station	4,982	4,852	4,500	4,000	4,000
34426 Sale of Mulch	86	108	100	100	100
34430 Refuse/Disposal Charges	882	734	1,000	2,500	1,000
36350 Insurance Recoveries	0	0	0	0	0
36330 Sale of Equipment	0	0	0	0	0
36961 Operating Transfers	0	187,827	0	0	0
36932 Capital Outlay Note	0	0	0	0	244,000
Use of Fund Balance	217,498	396,014	0	111,796	95,703
TOTAL SOLID WASTE REVENUE	<u>2,056,106</u>	<u>2,144,441</u>	<u>1,594,400</u>	<u>1,709,096</u>	<u>2,112,783</u>
EXPENDITURES					
43200 SOLID WASTE					
<i>Personnel</i>					
110 Salaries	565,187	576,140	559,252	564,899	584,854
Performance/Merit Raises	0	0	3,000	0	5,849
120 Overtime	2,888	4,282	3,500	3,500	5,000
131 Sick Leave	12,586	9,739	0	0	0
132 Leave Buy Back	3,467	854	1,000	4,000	4,000
134 Christmas Bonus	3,250	3,250	2,750	3,250	3,250
141 FICA (Employer's Share)	43,039	43,687	42,783	42,783	44,741
142 Hospital and Health Insurance	127,644	124,608	150,079	150,079	161,412
143 Retirement	57,722	58,576	55,925	55,925	58,485
147 Unemployment	364	479	500	500	500
Total Personnel	816,147	821,615	818,789	824,936	868,091
<i>Operations</i>					
148 Education & Training	0	0	0	500	600
191 Drug Testing	25	110	50	300	300
220 Printing	0	0	400	400	400
233 Advertising	0	0	0	0	0
235 Dues & Membership	0	275	285	260	275
241 Electric	3,477	2,940	3,300	4,000	4,000
242 Water and Sewer	5,908	3,246	3,000	5,000	5,000
244 Natural Gas	1,585	1,423	1,000	1,000	1,500
245 Office/Cell Phones	2,138	2,255	2,300	2,000	3,000
251 Pre-Employment Medical	275	515	115	300	300
265 Grounds Maintenance	650	0	0	0	0
266 Building Repairs & Maintenance	0	31	200	200	400
278 Contracts With Local Governments	35,000	35,000	35,000	35,000	35,000
286 Computer/IT Supplies	0	159	700	500	500
290 Recycling Fees	32,625	22,468	30,577	30,000	35,000
293 Custodial/Cleaning Supplies	591	234	400	0	500
295 Landfill Services	297,558	324,638	300,000	300,000	428,400
299 Contract Services	34,036	61,288	50,000	75,000	60,000
310 Office Supplies	177	124	500	200	300
326 Clothing/Uniforms	5,958	3,915	4,473	5,000	6,000
329 Operating Supplies & Equipment	5,829	11,247	14,000	10,000	12,000
331 Fuel, etc.	103,403	80,817	85,000	90,000	80,000
332 Veh. Repairs & Maint.	189,984	230,537	200,000	162,500	200,000
333 Equipment Repairs & Maint	30,098	47,849	50,000	75,000	60,000
334 Tires	31,563	16,178	20,000	35,000	25,000
340 Recycle Containers	23,274	16,881	30,000	20,000	30,000
341 Machinery & Equipment	0	16,571	0	0	0
354 Refuse Containers	30,081	23,474	20,000	30,000	35,000
400 Materials	0	0	891	0	0
732 Insurance Deductible	2,724	1,655	1,295	2,000	2,000

East Ridge FY 2026 Proposed Budget

Account	Budget Item/Description	FY 2023 Actual	FY 2024 Actual	FY 2025 Forecast	FY 2025 Budget	FY 2026 Proposed
	760 Transfer to Other Funds	0	0	0	0	57,204
	Total Operations	836,959	903,827	853,486	884,160	1,082,679
<i>Capital</i>						
	941 Machinery/Equipment	250,000	0	0	0	233,485
	944 Transportation Equipment	153,000	419,000	0	0	0
	Total Capital	403,000	419,000	0	0	233,485
	Total	<u>2,056,106</u>	<u>2,144,441</u>	<u>852,595</u>	<u>1,709,096</u>	<u>2,184,255</u>
	TOTAL VARIANCE	0	(0)	741,805	0	(71,472)

■ Operating Budget

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Forecast	FY 2025 Budget	FY 2026 Proposed
Revenues	2,158,947	2,331,435	2,353,204	3,136,157	2,961,182
Expenditures	1,435,739	1,841,006	2,073,098	2,566,175	2,617,557
Variance	723,208	490,428	280,106	569,982	343,625

■ Description

The Debt Service Fund accounts for the financial resources that are restricted or committed to the expenditure of principal and interest on short- and long-term general obligation debt. Appropriations are made to pay the annual principal and interest on outstanding debt.

East Ridge FY 2026 Proposed Budget

Account	Budget Item/Description	FY 2023 Actual	FY 2024 Actual	FY 2025 Forecast	FY 2025 Budget	FY 2026 Proposed
212 DEBT SERVICE FUND:						
REVENUES						
31920	Hotel/Motel Tax	735,616	818,957	817,204	750,000	900,000
36100	Interest Income	56,684	111,478	135,000	50,000	135,000
37940	Transfer In	1,366,648	1,401,000	1,401,000	2,336,157	1,926,182
	TOTAL REVENUES	2,158,947	2,331,435	2,353,204	3,136,157	2,961,182
EXPENDITURES						
Bond Issue - 49111						
	650 Principal	103,000	105,000	108,000	108,000	111,000
	651 Interest	41,872	39,230	36,525	36,525	33,744
	TOTAL	144,872	144,230	144,525	144,525	144,744
Refunding Bond Issue - 2021 - 49114						
	650 Principal	640,000	660,000	525,000	525,000	500,000
	651 Interest	195,963	176,763	156,963	156,963	141,213
	691 Bank Service Charges	0	500	0	0	0
	TOTAL	835,963	837,263	681,963	681,963	641,213
Series 2022 Bond Issue - 49300						
	624 Principal	0	338,000	351,000	351,000	365,000
	632 Interest	18,915	152,772	374,717	374,717	360,576
	TOTAL	18,915	490,772	725,717	725,717	725,576
CJ Parkway/Exit One - 49310						
	650 Principal	131,000	75,000	75,000	75,000	80,000
	651 Interest	79,750	133,875	131,813	131,813	129,750
	TOTAL	210,750	208,875	206,813	206,813	209,750
Series 2024 Bond Issue - 49320						
	624 Principal	0	0	301,703	301,703	260,000
	632 Interest	0	0	302,621	302,621	342,275
	TOTAL	0	0	604,324	604,324	602,275
Public Works - Capital Outlay -49410						
	650 Principal	52,059	0	0	0	73,000
	651 Interest	1,910	0	0	0	17,800
	TOTAL	53,969	0	0	0	90,800
Public Safety - 49411						
	650 Principal	34,000	0	0	0	0
	651 Interest	962	0	0	0	0
	TOTAL	34,962	0	0	0	0
Public Safety - 49412						
	650 Principal	30,000	0	43,795	43,795	43,795
	TOTAL	30,000	0	43,795	43,795	43,795
Capital Outlay- Public Safety - 49413						
	650 Principal	95,079	97,000	98,000	98,000	100,000
	651 Interest	11,230	9,917	4,158	7,508	5,874
	TOTAL	106,309	106,917	102,158	105,508	105,874
Public Safety - AXON Lease - 49414						
	650 Principal	0	53,530	53,530	53,530	53,530

East Ridge FY 2026 Proposed Budget

Account	Budget Item/Description	FY 2023	FY 2024	FY 2025	FY 2025	FY 2026
		Actual	Actual	Forecast	Budget	Proposed
	TOTAL	0	53,530	53,530	53,530	53,530
	TOTAL EXPENDITURES	<u>1,435,739</u>	<u>1,841,006</u>	<u>2,073,098</u>	<u>2,566,175</u>	<u>2,617,557</u>
	TOTAL VARIANCE	723,208	490,428	280,106	569,982	343,625

CAPITOL IMPROVEMENT PROGRAM (CIP) FUND DEPARTMENT SUMMARY

■ Operating Budget

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Forecast	FY 2025 Budget	FY 2026 Proposed
Revenues	6,972,064	12,891,977	1,467,726	13,876,657	11,577,000
Expenditures	5,699,291	5,432,710	3,884,119	15,085,976	11,577,000
Variance	1,272,773	7,459,267	(2,416,392)	(1,209,319)	0

■ Description

This fund is used to account for and report the proceeds of specific revenue sources that are restricted or committed to the expenditure of specified purposes/projects. Appropriations may include upgrades to City buildings; construction and reconstruction of City buildings, development of parks and park amenities; street infrastructure projects (street resurfacing and storm drainage); and the façade grant program.

East Ridge FY 2026 Proposed Budget

Account	Budget Item/Description	FY 2023	FY 2024	FY 2025	FY 2025	FY 2026
		Actual	Actual	Forecast	Budget	Proposed
341 CAPITAL IMPROVEMENT FUND						
REVENUES						
33113	LPRF Grant Proceeds	0	0	27,500	600,000	632,500
33120	TDOT Multi Modal PIN #122000	231,389	1,449,144	0	0	0
36100	Interest	0	5,166	253,577	0	300,000
36421	TN American Water Grant	250,000	72,623	0	0	0
36915	Bond Proceeds	3,615,947	11,365,044	1,186,650	12,000,000	1,910,736
36990	Misc. Revenues	4,126	0	0	0	0
36992	Hamilton County	0	0	0	1,000,000	1,000,000
37940	Transfer In	2,870,602	0	0	0	500,000
	Use of Fund Balance	0	0	0	276,657	7,233,764
	TOTAL CIP REVENUE	<u>6,972,064</u>	<u>12,891,977</u>	<u>1,467,726</u>	<u>13,876,657</u>	<u>11,577,000</u>
EXPENDITURES						
41100	Administrative	0	0	11,972	15,500	12,000
41800	Upgrades to Bldgs - Various Sites	54,190	284,859	300,000	400,000	300,000
41900	City Hall Complex	0	0	15,497	0	0
41920	Multi Purposse Pavillion - Venue 1921	0	308,130	1,527,311	6,000,000	4,000,000
43110	Streets & Highways	3,749,610	2,962,379	436,810	400,000	0
43121	North Mack Smith Road Project	931,815	688,770	100,187	4,500,000	4,250,000
43122	Resurfacing Projects	616,655	1,800	25,911	937,976	700,000
43123	Park Ridge Access Road Project	4,543	0	0	0	0
43126	Spring Creek Project	0	0	106,939	0	22,000
44410	Parks & Recreation	66,159	179,196	1,430,900	1,440,000	0
44424	Animal Shelter Building	63,831	179,079	0	0	0
44423	Dog Park	0	0	0	0	0
44425	Dickert Pond Broadwalk & Pier	172,582	72,623	9,957	10,000	0
44426	Fuel Tank - Public Safety Bldg	0	0	0	125,000	125,000
44430	Community Center Expansion	0	21,205	151,930	1,200,000	2,118,000
44450	McBrien Complex	0	0	7,500	7,500	0
46511	Community/Economic Development	39,906	20,000	15,971	50,000	50,000
47000	Economic Dev/Assistance/Inc.	0	714,668	0	0	0
	TOTAL CIP EXPENDITURES	<u>5,699,291</u>	<u>5,432,710</u>	<u>3,884,119</u>	<u>15,085,976</u>	<u>11,577,000</u>
	TOTAL VARIANCE	1,272,773	7,459,267	(2,416,392)	(1,209,319)	0

■ Operating Budget

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Forecast	FY 2025 Budget	FY 2026 Proposed
Revenues	6,284,684	2,922,046	879,564	436,171	155,706
Expenditures	2,143,974	2,922,046	879,564	436,171	155,706
Variance	2,143,974	0	0	0	0

■ Description

This fund accounts for the proceeds of the Federal grant allocations made to the City of East Ridge under the American Rescue Plan. Appropriations are being made for the following projects:

- New Animal Facility \$ 3,142,492
- Stormwater Projects \$ 3,142,492

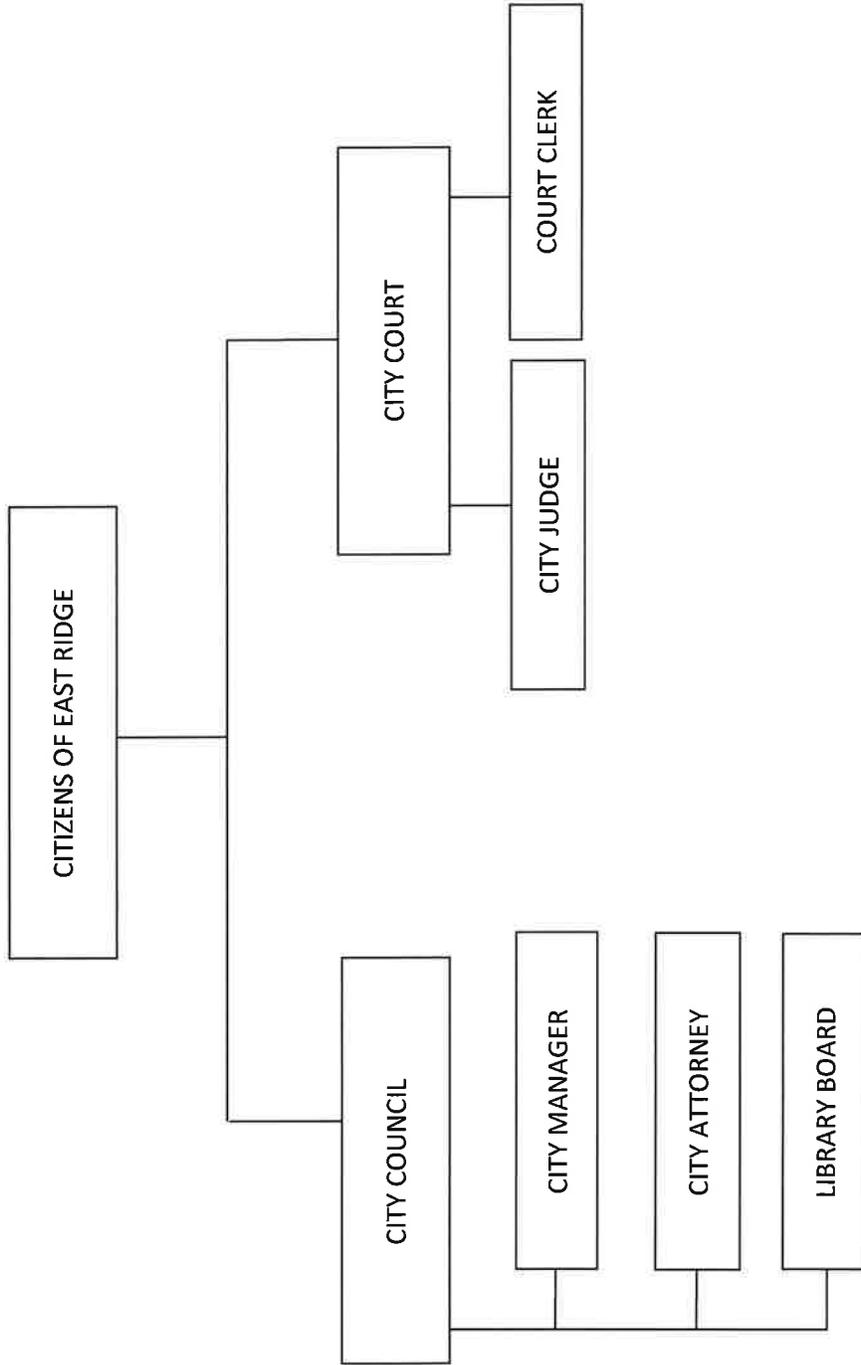
The Stormwater Project is:

- North Mack Smith Road.

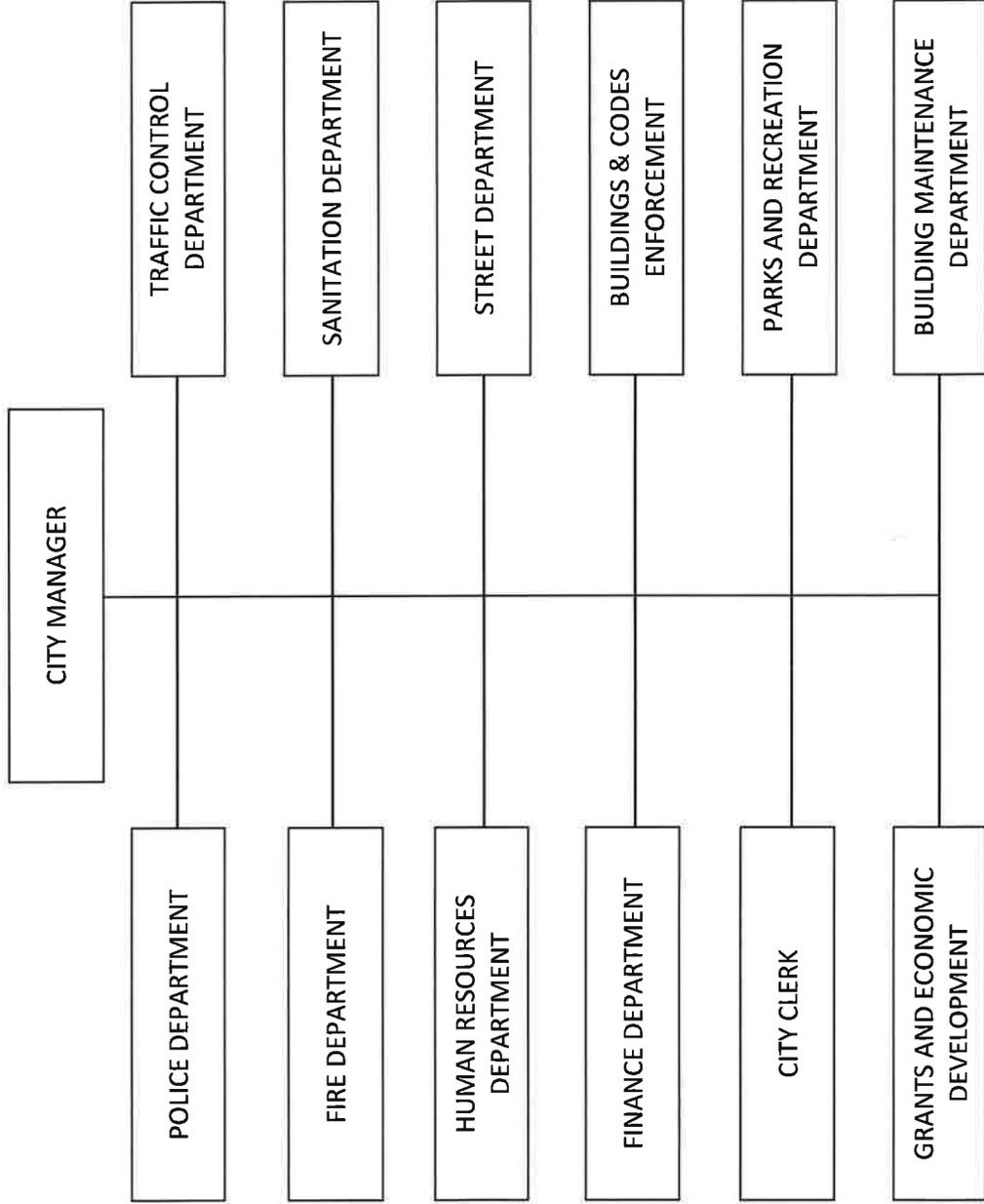
East Ridge FY 2026 Proposed Budget

Account	Budget Item/Description	FY 2023 Actual	FY 2024 Actual	FY 2025 Forecast	FY 2025 Budget	FY 2026 Proposed
410 ARPA - Federal Funds						
<i>REVENUES</i>						
	37940 Transfer In	3,142,192	0	0	0	0
	Use of Fund Balance	3,142,492	2,922,046	879,564	436,171	155,706
	TOTAL REVENUES	<u>6,284,684</u>	<u>2,922,046</u>	<u>879,564</u>	<u>436,171</u>	<u>155,706</u>
 <i>EXPENDITURES</i>						
	44424 Animal Shelter	0	2,076,639	879,564	0	0
	46490 Stormwater Projects	2,143,974	845,407	0	436,171	155,706
	TOTAL	<u>2,143,974</u>	<u>2,922,046</u>	<u>879,564</u>	<u>436,171</u>	<u>155,706</u>
	TOTAL EXPENDITURES	<u>2,143,974</u>	<u>2,922,046</u>	<u>879,564</u>	<u>0</u>	<u>155,706</u>
	TOTAL VARIANCE	2,143,974	0	0	0	0

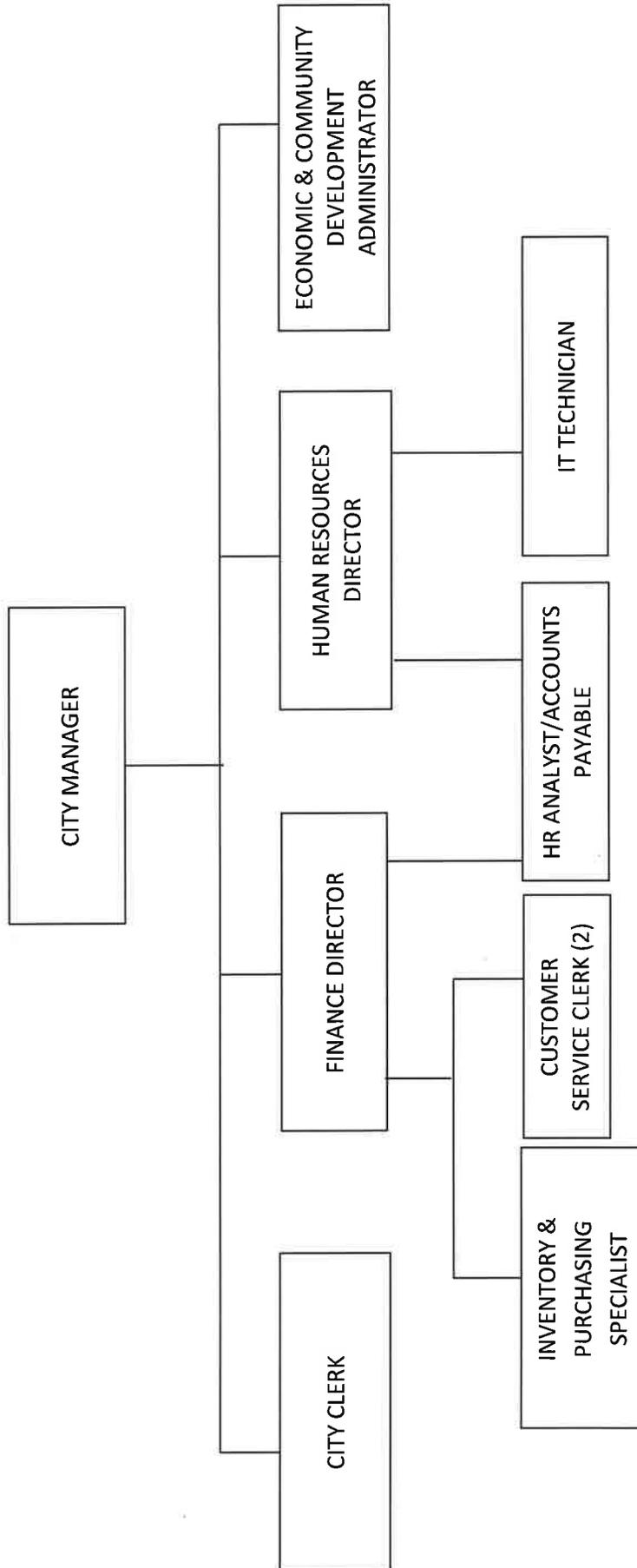
**CITY OF EAST RIDGE
ELECTED OFFICIALS
ORGANIZATIONAL CHART
JULY 2025**



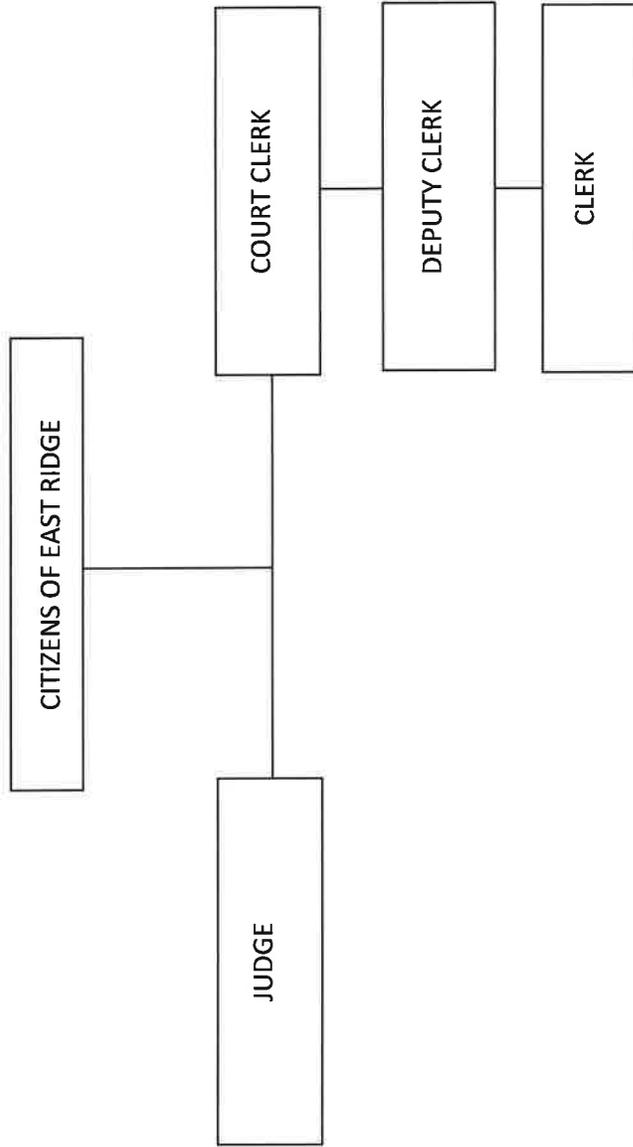
**CITY OF EAST RIDGE
CITY-WIDE
ORGANIZATIONAL CHART
JULY 2025**



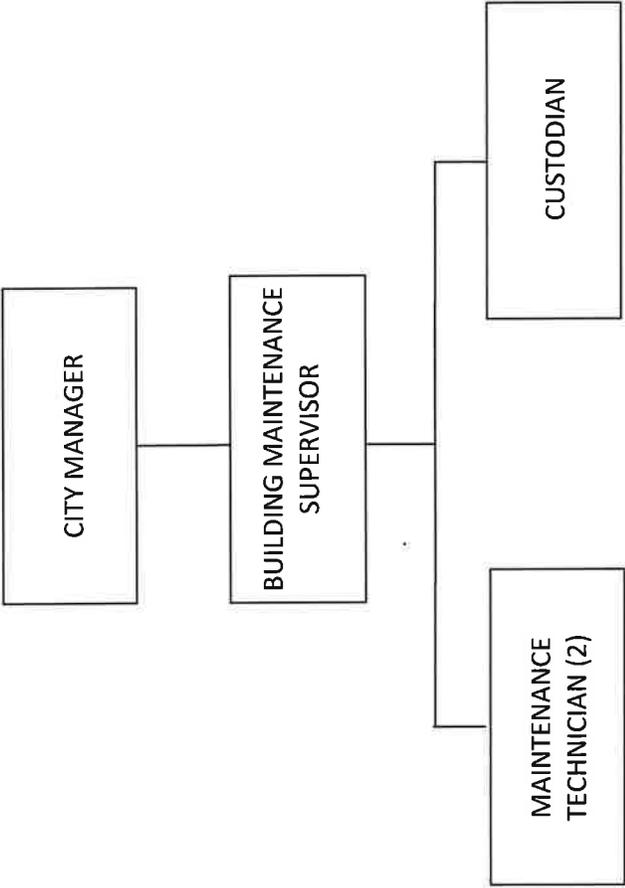
**CITY OF EAST RIDGE
 ADMINISTRATION DEPARTMENT
 ORGANIZATIONAL CHART
 JULY 2025**



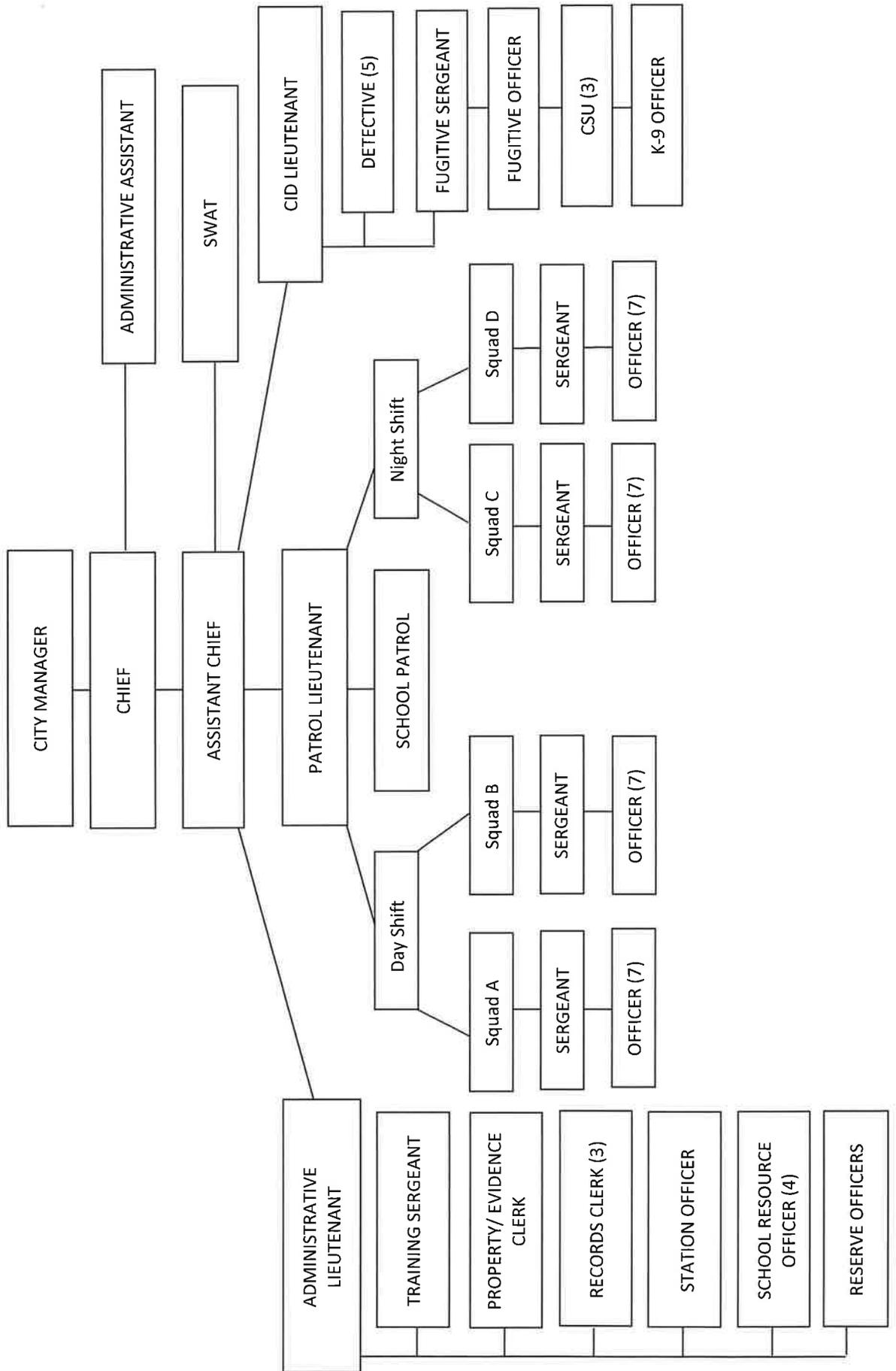
**CITY OF EAST RIDGE
CITY COURT
ORGANIZATIONAL CHART
JULY 2025**



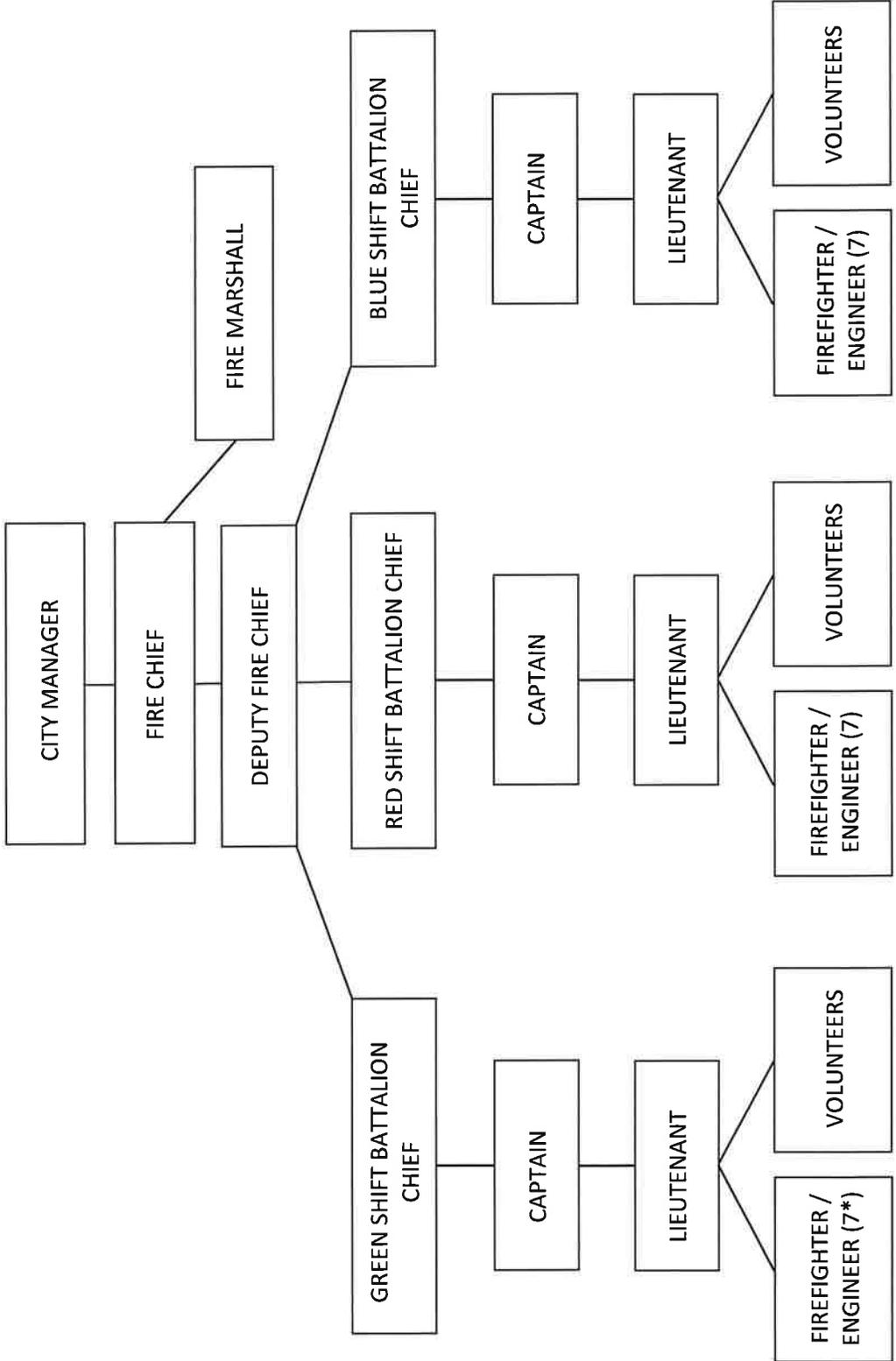
**CITY OF EAST RIDGE
BUILDING MAINTENANCE DEPARTMENT
ORGANIZATIONAL CHART
July 2025**



**CITY OF EAST RIDGE
POLICE DEPARTMENT
ORGANIZATIONAL CHART
JULY 2025**

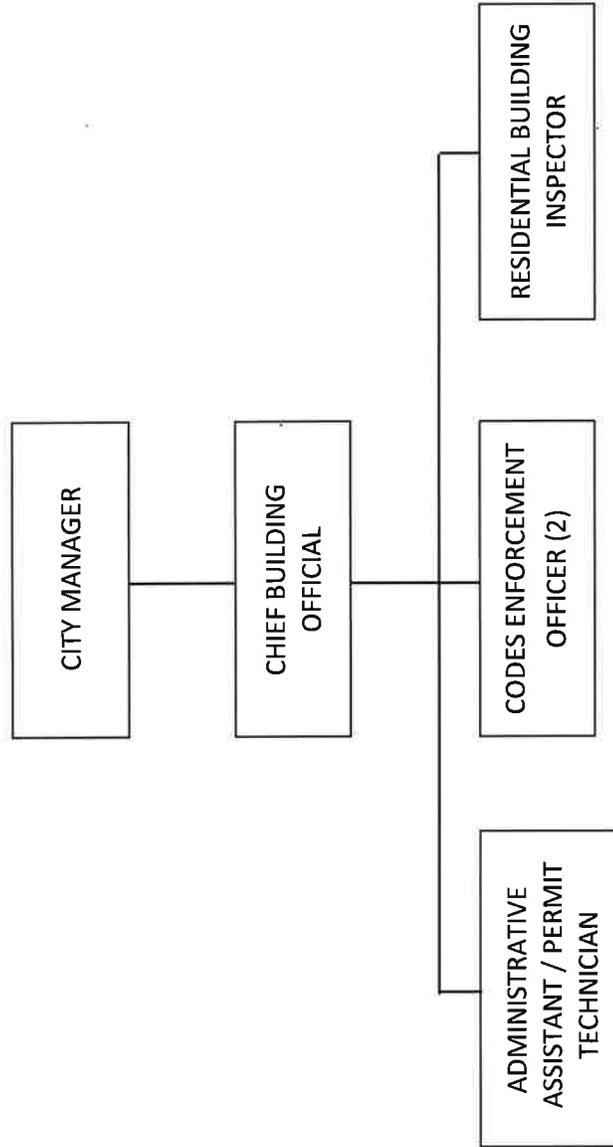


**CITY OF EAST RIDGE
FIRE DEPARTMENT
ORGANIZATIONAL CHART
JULY 2025**

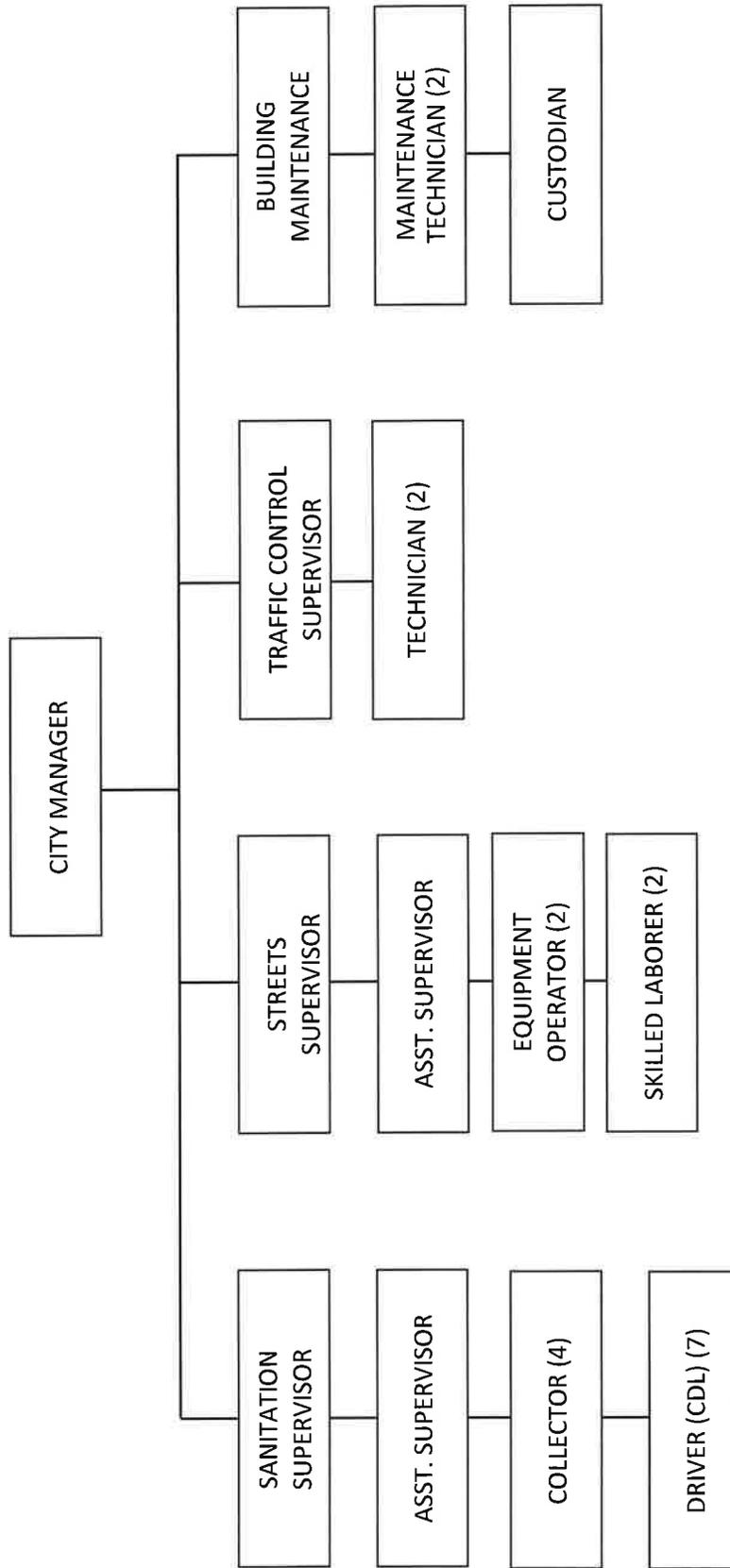


*2 Firefighters starting January 2026

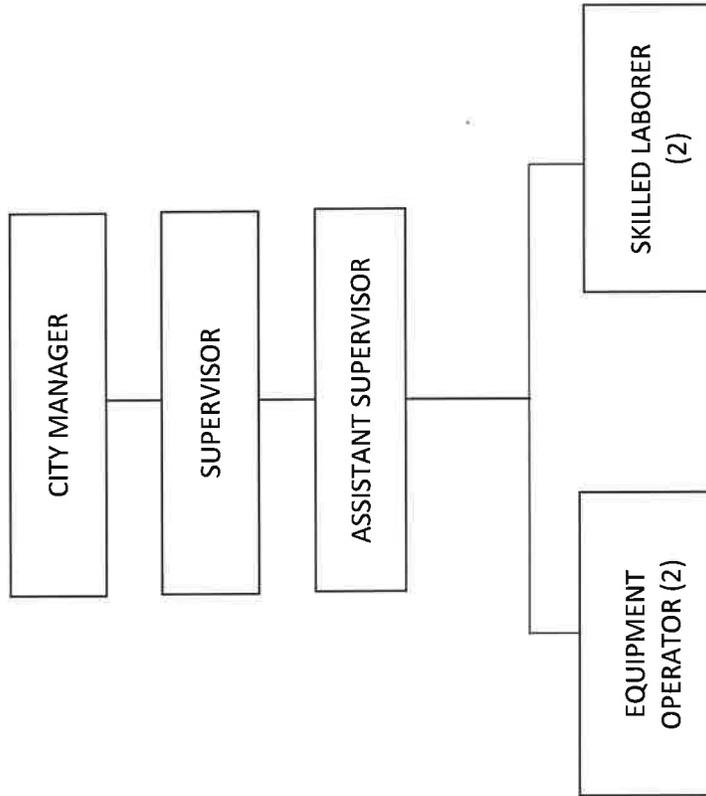
**CITY OF EAST RIDGE
BUILDING & CODES DEPARTMENT
ORGANIZATIONAL CHART
JULY 2025**



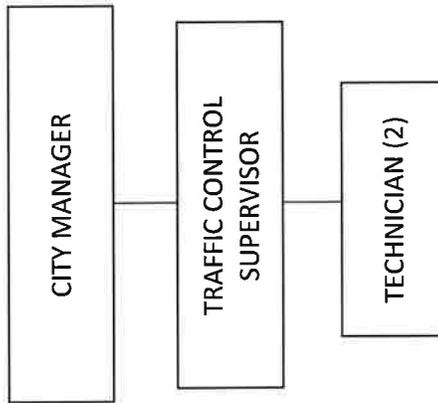
**CITY OF EAST RIDGE
PUBLIC WORKS DIVISION
ORGANIZATIONAL CHART
JULY 2025**



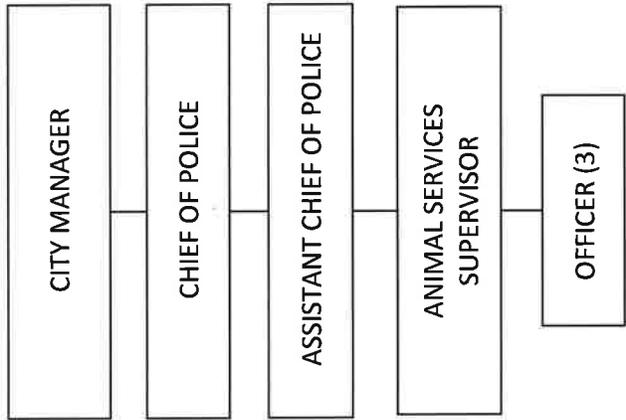
**CITY OF EAST RIDGE
STREET DEPARTMENT
ORGANIZATIONAL CHART
JULY 2025**



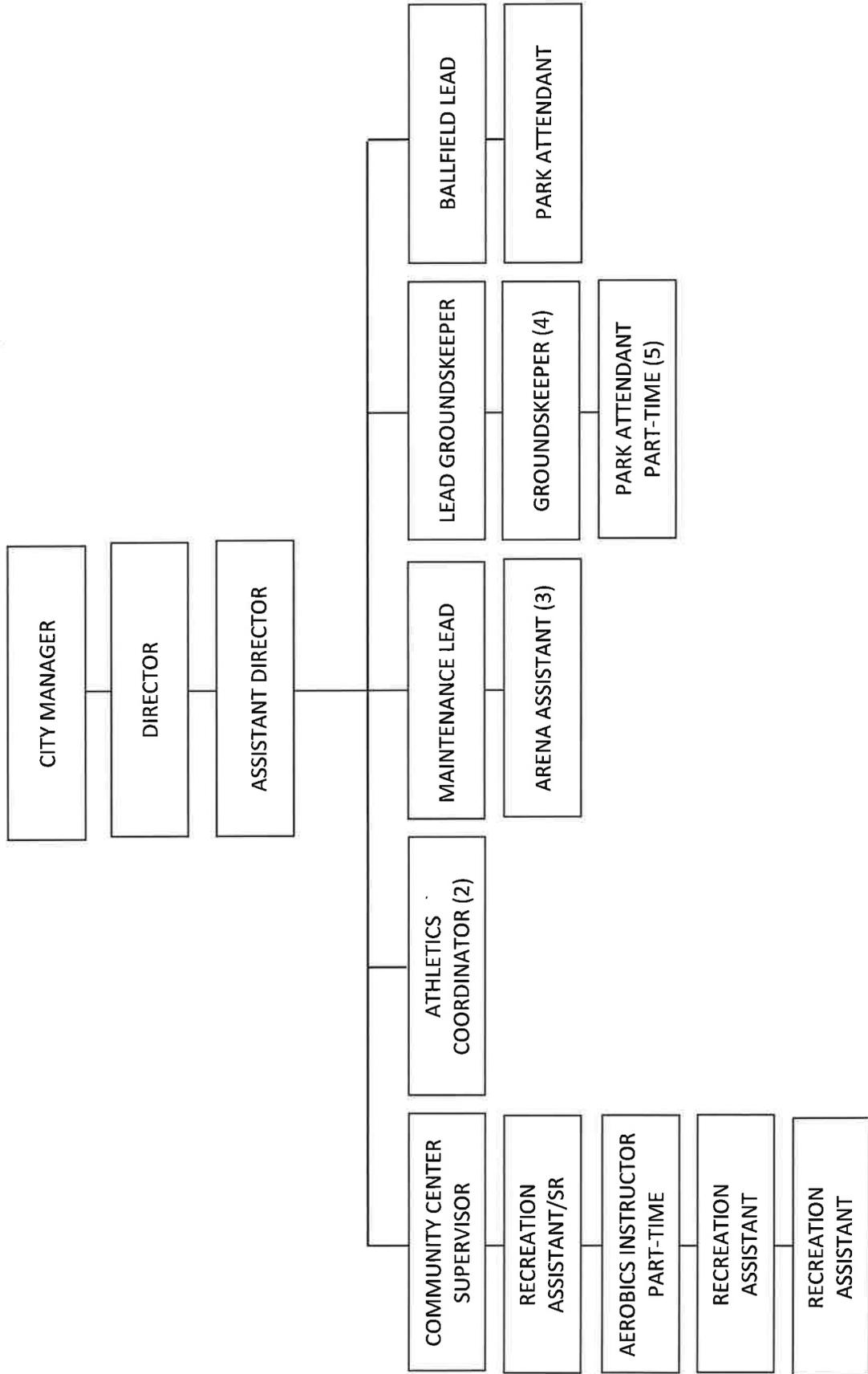
**CITY OF EAST RIDGE
TRAFFIC CONTROL DEPARTMENT
ORGANIZATIONAL CHART
JULY 2025**



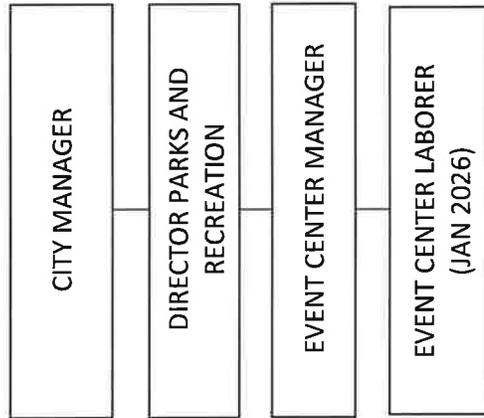
**CITY OF EAST RIDGE
ANIMAL SERVICES DIVISION
ORGANIZATIONAL CHART
JULY 2025**



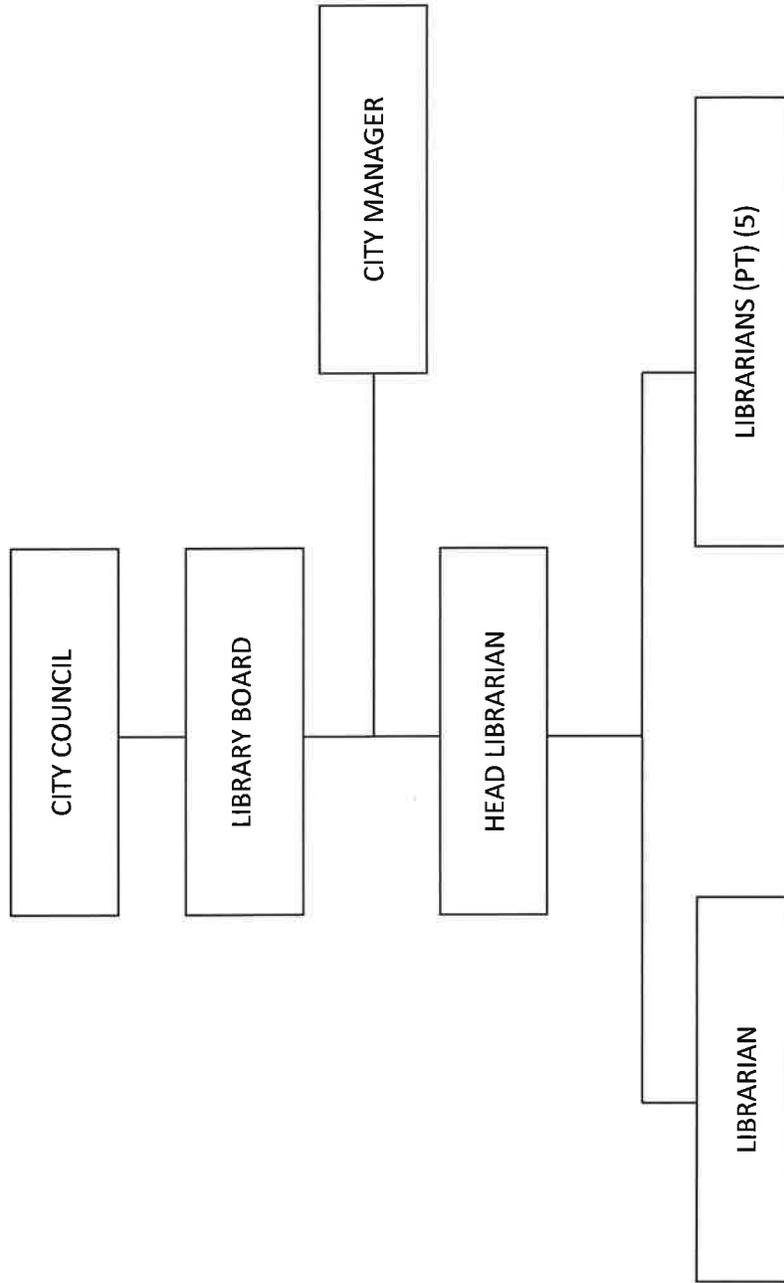
**CITY OF EAST RIDGE
PARKS AND RECREATION DEPARTMENT
ORGANIZATIONAL CHART
JULY 2025**



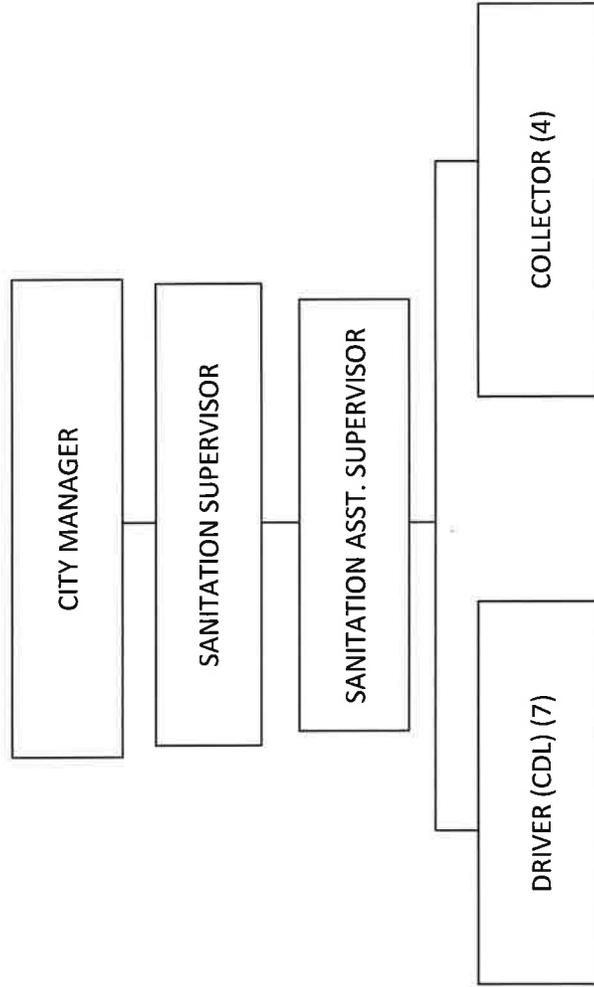
**CITY OF EAST RIDGE
VENUE 1921
ORGANIZATIONAL CHART
JULY 2025**



**CITY OF EAST RIDGE
LIBRARY SERVICES DIVISION
ORGANIZATIONAL CHART
JULY 2025**



**CITY OF EAST RIDGE
SOLID WASTE DEPARTMENT
ORGANIZATIONAL CHART
JULY 2025**



City of East Ridge Municipal Debt

Funding for Each Debt

Bonds & Capital Outlay Notes

Regions Bank - Refunding Bonds & Capital Outlay Notes

Funding for this note comes from Hotel/Motel Taxes, Border Region Collections and the General Fund.

Security Bank & Trust - Camp Jordan Phase Two

Funding for this note comes from Hotel/Motel Taxes

U S Bank - Phase One on Camp Jordan Parkway and Exit One

Funding for this note comes from Border Region Collections

Simmons Bank - Purchase of Fire Truck

Funding for this comes from the Debt Service Fund

First Horizon - Multi Modal, North Mack Smith & Animal Services Building

Funding for this note comes from Border Region Collections for road projects and the General Fund for the Animal Services building

Regions Bank - Phase III @ Camp Jordan and Construction of Venue 1921

Funding for this note comes from the Border Region Collections and Hotel/Motel Taxes

Lease Purchases

Axon Lease - Tasers and software for program

Funding for this note comes from the Genral Fund

Motorola Lease - In Car Cameras and software for program

Funding for this note comes from the General Fund

City of East Ridge Municipal Debt

City of East Ridge, Tennessee
General Debt Obligations

FY 2025

Regions			Security Bank & Trust			US BANK		
TML Bond Fund			TML Bond Fund			Gen. Obligation Notes		
Original Date	2021		Original Date	2020		Original Date	2015	
Principal	\$	8,495,000.00	Original Amount	\$	1,800,000.00	Original Amount	\$	3,150,000.00
Interest	\$	1,587,383.39	Interest	\$	385,902.20	Interest	\$	3,085,437.50
Total	\$	10,082,383.39	Total	\$	2,185,902.20	Total	\$	6,235,437.50
Interest Rate	1.50%		Interest	2.54%		Interest Rate	5.00%	
Year Ending	Refunding 4 Bond Issues 2 Capital Outlay Notes		Camp Jordan - Phase Two		Camp Jordan Parkway/Exit One Other Projects within Exit One			
06/30	Principal	Interest	Principal	Interest	Principal	Interest		
2026	\$ 500,000	\$ 141,213	\$ 111,000	\$ 33,744	\$ 80,000	\$ 129,750		
2027	\$ 500,000	\$ 126,213	\$ 114,000	\$ 30,886	\$ 80,000	\$ 125,750		
2028	\$ 505,000	\$ 111,213	\$ 116,000	\$ 27,965	\$ 85,000	\$ 121,750		
2029	\$ 495,000	\$ 96,063	\$ 119,000	\$ 24,981	\$ 90,000	\$ 117,500		
2030	\$ 445,000	\$ 76,263	\$ 122,000	\$ 21,920	\$ 95,000	\$ 113,000		
2031	\$ 445,000	\$ 67,363	\$ 125,000	\$ 18,783	\$ 100,000	\$ 108,250		
2032	\$ 445,000	\$ 58,463	\$ 129,000	\$ 15,558	\$ 105,000	\$ 103,250		
2033	\$ 450,000	\$ 49,563	\$ 132,000	\$ 12,243	\$ 110,000	\$ 98,000		
2034	\$ 450,000	\$ 40,563	\$ 135,000	\$ 8,852	\$ 115,000	\$ 92,500		
2035	\$ 455,000	\$ 31,563	\$ 139,000	\$ 5,372	\$ 120,000	\$ 86,750		
2036	\$ 395,000	\$ 23,600	\$ 142,000	\$ 1,803	\$ 130,000	\$ 80,750		
2037	\$ 425,000	\$ 16,688	\$ -		\$ 135,000	\$ 74,250		
2038	\$ 380,000	\$ 9,250	\$ -		\$ 140,000	\$ 67,500		
2039	\$ 130,000	\$ 2,600	\$ -		\$ 150,000	\$ 60,500		
2040	\$ -	\$ -	\$ -		\$ 155,000	\$ 53,000		
2041	\$ -	\$ -	\$ -		\$ 165,000	\$ 45,250		
2042	\$ -	\$ -	\$ -		\$ 170,000	\$ 37,000		
2043	\$ -	\$ -	\$ -		\$ 180,000	\$ 28,500		
2044	\$ -	\$ -	\$ -		\$ 190,000	\$ 19,500		
2045	\$ -	\$ -	\$ -		\$ 200,000	\$ 10,000		
2046	\$ -	\$ -	\$ -		\$ -			
2047	\$ -	\$ -	\$ -		\$ -			
2048	\$ -	\$ -	\$ -		\$ -			
2049	\$ -	\$ -	\$ -		\$ -			
2050	\$ -	\$ -	\$ -		\$ -			
	\$ 6,020,000	\$ 850,618	\$ 1,384,000	\$ 202,108	\$ 2,595,000	\$ 1,572,750		
Debt Service Fund			Debt Service Fund		Debt Service Fund			

City of East Ridge Municipal Debt

City of East Ridge, Tennessee

General Debt Obligations

General Debt Obligations

Simmons Bank		FirstHorizon		Regions	
Alt Loan Program		TML Bond Fund		TML Bond Fund	
Original Date	2021	Original Date	2022	Original Date	2024
Original Amount	\$ 696,079.00	Original Amount	\$ 10,000,000.00	Original Amount	\$ 8,000,000.00
Interest	\$ 46,133.05	Interest	\$ 4,603,746.94	Interest	\$ 4,032,998.13
Total	\$ 742,212.00	Total	\$ 14,603,746.94	Total	\$ 14,603,746.94
Interest Rate	1.65%	Interest Rate	3.95%	Interest Rate	5.00%

Year Ending	Fire Truck		Multi-Modal, North Mack Smith Animal Shelter		Camp Jordan Phase III Venue 1921	
	Principal	Interest	Principal	Interest	Principal	Interest
06/30						
2026	\$ 100,000	\$ 5,874	\$ 365,000	\$ 360,576	\$ 260,000	\$ 342,275
2027	\$ 101,000	\$ 4,216	\$ 379,000	\$ 345,882	\$ 270,000	\$ 329,275
2028	\$ 102,000	\$ 2,541	\$ 394,000	\$ 330,615	\$ 285,000	\$ 315,775
2029	\$ 103,000	\$ 850	\$ 410,000	\$ 314,736	\$ 300,000	\$ 301,525
2030	\$ -	\$ -	\$ 426,000	\$ 298,225	\$ 315,000	\$ 286,525
2031	\$ -	\$ -	\$ 443,000	\$ 281,062	\$ 330,000	\$ 270,775
2032	\$ -	\$ -	\$ 460,000	\$ 263,228	\$ 345,000	\$ 254,275
2033	\$ -	\$ -	\$ 478,000	\$ 244,703	\$ 365,000	\$ 237,025
2034	\$ -	\$ -	\$ 497,000	\$ 225,446	\$ 385,000	\$ 218,775
2035	\$ -	\$ -	\$ 517,000	\$ 205,420	\$ 400,000	\$ 199,525
2036	\$ -	\$ -	\$ 537,000	\$ 184,603	\$ 420,000	\$ 179,525
2037	\$ -	\$ -	\$ 559,000	\$ 192,957	\$ 440,000	\$ 162,725
2038	\$ -	\$ -	\$ 581,000	\$ 140,442	\$ 455,000	\$ 145,125
2039	\$ -	\$ -	\$ 603,000	\$ 117,058	\$ 475,000	\$ 126,925
2040	\$ -	\$ -	\$ 627,000	\$ 92,766	\$ 495,000	\$ 107,925
2041	\$ -	\$ -	\$ 652,000	\$ 67,506	\$ 515,000	\$ 88,125
2042	\$ -	\$ -	\$ 678,000	\$ 41,238	\$ 535,000	\$ 67,525
2043	\$ -	\$ -	\$ 705,000	\$ 13,924	\$ 555,000	\$ 46,125
2044	\$ -	\$ -	\$ -	\$ -	\$ 580,000	\$ 23,925
2045	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2046	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2047	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2048	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2049	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2050	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	\$ 406,000	\$ 13,481	\$ 9,311,000	\$ 3,720,386	\$ 7,725,000	\$ 3,703,675
	General Fund		Debt Service		Debt Service	

City of East Ridge Municipal Debt

City of East Ridge, Tennessee

General Debt Obligations

Axon Lease Purchase		Motorola Lease Purchase	
Original Date	2023	Original Date	
Principal	\$ 267,648.53	Principal	\$ 207,072.00
Interest	\$ -	Interest	\$ -
Total	\$ 267,648.53	Total	\$ 207,072.00
Interest Rate	0.00%	Interest Rate	0.00%

Year Ending	Tasers		In Car Cameras	
06/30				
2026	\$ 53,530	\$ -	\$ 40,820	\$ -
2027	\$ 53,530	\$ -	\$ 40,819	\$ -
2028	\$ -	\$ -	\$ 40,819	\$ -
2029	\$ -	\$ -	\$ 40,819	\$ -
2029	\$ -	\$ -	\$ -	\$ -
2030	\$ -	\$ -	\$ -	\$ -
	\$ 107,060	\$ -	\$ 163,277	\$ -
	General Fund		General Fund	