

Summary Financial Statement of Revenues and Expenditures
Sep-25

Unaudited		Spent YTD			25.00%	
FISCAL YEAR ENDING 06/30/2025		Year-To-Date by Amount			Variance	
Account	Description	BUDGET	FY 2025	FY 2026	YTD	Avg Yr %
110						
REVENUES						
31100	Property Taxes	6,751,333	0	0	0.00%	25.00%
31200	Property Taxes (Delinquent)	400,000	101,163	206,363	51.59%	25.00%
31610	Local Sales Tax - Co. Trustee	4,990,000	778,519	864,582	17.33%	25.00%
31611	Incremental State Sales Tax	8,400,087	7,900,087	8,573,548	102.06%	25.00%
31710	Wholesale Beer Tax	421,343	80,830	69,737	16.55%	25.00%
31800	State Net Allocation	400,000	14,626	11,921	2.98%	25.00%
31810	Minimum Business Licenses	10,000	1,034	183	1.83%	25.00%
31824	Solicitors Permit	0	0	0	2.75%	25.00%
31827	5% State Commission	40,000	547	1,102	1.49%	25.00%
31912	Cable TV Franchise Tax	180,000	0	0	0.00%	25.00%
31961	Liens Collected by Trustee	32,000	3,951	950	2.97%	25.00%
32120	Wrecker Licenses	350	0	0	0.00%	25.00%
32200	Alcoholic Beverage Tax	260,000	43,400	27,290	10.50%	25.00%
32210	Beer Licenses & Etc.	9,500	456	150	1.58%	25.00%
32220	Liquor Licenses	3,500	0	2,900	82.86%	25.00%
32225	Fireworks Fees/Permits	3,000	0	0	0.00%	25.00%
32226	Annual Fireworks Permit Fee	300	0	0	0.00%	25.00%
32227	Vacation Rental Fee	0	0	0	0.00%	25.00%
32610	Building Permits	225,000	28,200	43,093	19.15%	25.00%
32615	Fire Preventions/Permits	1,000	1,090	725	72.50%	25.00%
32620	Electrical Permits	30,000	7,352	7,916	26.39%	25.00%
32630	Plumbing Permits	17,000	6,380	4,188	24.64%	25.00%
32640	Natural Gas Permits	2,000	309	378	18.90%	25.00%
32650	Excavating Permits	8,000	400	200	2.50%	25.00%
32660	Zoning Permits	3,000	1,450	450	15.00%	25.00%
32671	Regular Sign Permits	3,000	543	615	20.50%	25.00%
32672	Temporary Sign Permits	300	0	0	0.00%	25.00%
32690	Plan Review Fees	100	0	0	0.00%	25.00%
32691	Tree Trimming Permits	100	0	10	30.00%	25.00%
32905	Other Code Fees	28,000	3,364	2,867	10.24%	25.00%
32960	Yard Sale Permits	200	30	50	25.00%	25.00%
32990	Mechanical Permits	20,000	4,674	4,615	23.08%	25.00%
33190	FEMA/TEMA 2021	0	0	0	0.00%	25.00%
33191	Appropriation St. of TN	300,000	300,000	300,000	100.00%	25.00%
33410	Police In-Service	37,600	0	0	0.00%	25.00%
33420	Police Bonus Sup.	30,400	30,400	0	0.00%	25.00%
33430	Fire In-Service	24,800	0	0	0.00%	25.00%
33490	Police Retention	12,000	0	0	0.00%	25.00%
33510	State Sales Tax	2,809,280	429,526	449,078	15.99%	25.00%
33511	Telecom Sales Tax	5,000	765	790	15.79%	25.00%
33512	Sportsbetting	45,000	9,788	11,118	24.71%	25.00%
33513	Occupcity Tax	1,500	264	177	11.79%	25.00%
33515	State Tax/Telecom	500	0	0	0.00%	25.00%
33520	State Income Tax	0	0	0	0.00%	25.00%
33530	State Beer Tax	9,663	0	0	0.00%	25.00%
33540	State Mixed Drink Tax	125,000	20,798	24,354	19.48%	25.00%

FISCAL YEAR ENDING 06/30/2025				Variance		
Account	Description	BUDGET	FY 2025	FY 2026	YTD	Avg Yr %
33552	State City Streets	39,969	6,747	6,713	16.80%	25.00%
33591	TVA Gross Receipts	278,905	0	0	0.00%	25.00%
33593	Corporate Excise Tax	5,000	0	0	0.00%	25.00%
34121	Clerks' Fees - Business Tax	2,000	375	360	18.00%	25.00%
34211	Accident Report Charges	2,000	494	285	14.25%	25.00%
34212	DL Reinstatement Fee	2,000	0	50	2.50%	25.00%
34221	Ridgeside Contract	124,120	30,317	31,030	25.00%	25.00%
34231	Police Services	3,000	3,311	3,987	132.88%	25.00%
34314	Mowing	9,800	0	0	0.00%	25.00%
34500	Donations New Shelter	2,500	2,435	325	13.00%	25.00%
34515	Rabies/Spay	500	0	95	19.00%	25.00%
34516	Registration	500	155	1,275	255.00%	25.00%
34517	Adoption	1,500	75	2,525	168.33%	25.00%
34518	Board & Impound Fees	1,000	35	365	36.50%	25.00%
34520	A/S Donations-Designated	1,000	0	199	19.90%	25.00%
34641	Indoor Soccer Income	195,000	0	0	0.00%	25.00%
34642	Community Center Income	10,000	20,943	0	0.00%	25.00%
34643	Outdoor Soccer Fees	85,000	43,421	33,879	39.86%	25.00%
34644	Baseball Fees	41,550	10,445	13,238	31.86%	25.00%
34645	Softball Fees	28,510	13,685	10,938	38.36%	25.00%
34646	Gate	33,000	17,009	0	0.00%	25.00%
34648	Adult League - Softball	32,000	17,690	8,235	25.73%	25.00%
34649	Concerts/Events	10,000	6,514	0	0.00%	25.00%
34651	Arena	155,000	58,531	38,948	25.13%	25.00%
34652	Pavilion Rental	18,000	4,148	4,161	23.12%	25.00%
34653	Track Rental	2,000	645	530	26.50%	25.00%
34654	Field Rental	77,000	24,935	22,058	28.65%	25.00%
34655	Amphitheater	14,000	4,000	1,453	10.38%	25.00%
34656	Concessions	68,000	18,883	6,278	9.23%	25.00%
34657	Overnight - Rv Rental	22,000	9,315	6,580	29.91%	25.00%
34658	Tournament Team Fees	1,500	1,609	0	0.00%	25.00%
34712	Sponsorship/Parks & Rec	10,000	8,880	20,306	203.06%	25.00%
34720	Football Gate	5,000	0	0	0.00%	25.00%
34751	Basketball Gate	0	0	0	0.00%	25.00%
34742	Basketball Player Fees	0	0	0	0.00%	25.00%
34743	Football Player Fees	23,530	16,170	18,480	78.54%	25.00%
34744	Photography	0	0	0	0.00%	25.00%
34745	Vending/Concessions	8,000	1,736	1,785	22.31%	25.00%
34746	Cheerleading	3,700	2,750	1,760	47.57%	25.00%
34747	Rent-Arena Equipment	45,000	15,375	15,025	33.39%	25.00%
34749	Soccer Field Rentals	95,000	17,231	22,256	23.43%	25.00%
34751	Venue 1921 @ East Ridge	100,000	0	0	0.00%	25.00%
34760	Library Charges	1,000	197	461	46.09%	25.00%
34761	Library - Copies	1,000	128	168	16.80%	25.00%
34794	C Center M. Fees	500	265	0	0.00%	25.00%
35100	Court Fines & Costs	335,000	85,152	74,529	22.25%	25.00%
35110	Fortfeiture of Bond	0	0	32,929	0.00%	25.00%
35120	Public Defender Fees	0	0	0	0.00%	25.00%
35150	Diversion Filing	0	0	0	0.00%	25.00%
36100	Interest Earnings	20,000	11,877	29,789	148.94%	25.00%
36211	Rent - Cell Tower	12,925	3,231	4,131	31.96%	25.00%
36310	Sale of Land	0	0	0	0.00%	25.00%

FISCAL YEAR ENDING 06/30/2025					Variance	
Account	Description	BUDGET	FY 2025	FY 2026	YTD	Avg Yr %
36330	Sale Of Equipment	10,000	0	2,239	22.39%	25.00%
36350	Insurance Recoveries	50,000	22,717	11,906	23.81%	25.00%
36901	Pipes/Culverts	3,000	137	108	3.61%	25.00%
36902	Damages- Traffic C.	0	0	0	0.00%	25.00%
36903	Christmas Parade	500	30	10	2.00%	25.00%
36905	Police - Sale of Surplus	15,000	0	7,445	49.63%	25.00%
36906	Fire - Sale of Surplus	500	0	0	0.00%	25.00%
36932	Proceeds - Bond/Loan	156,000	0	161,600	103.00%	25.00%
36990	Miscellaneous Revenues	25,000	341	7,139	28.55%	25.00%
36992	Hamilton County	0	0	0	0.00%	25.00%
37200	AHO - Fines/Court Costs	500	424	0	0.00%	25.00%
37940	Transfer Inn	0	0	0	0.00%	25.00%
	Use of Fund Balance	0	507,307	0	0.00%	25.00%
	Total Revenues	27,827,365	10,762,679	11,214,919	40.30%	25.00%
EXPENDITURES						
41000	General Government	1,528,765	566,124	853,052	55.80%	25.00%
41100	Administrative	1,247,808	313,808	337,017	27.01%	25.00%
41111	City Council	101,261	47,211	44,828	44.27%	25.00%
41210	Municipal Court	397,730	97,474	105,456	26.51%	25.00%
41520	City Attorney	136,875	20,541	18,884	13.80%	25.00%
41800	Buildings & Grounds Maintenance	372,536	108,418	80,209	21.53%	25.00%
41900	City Hall Complex	56,600	19,001	16,611	29.35%	25.00%
42100	Police	2,615,465	1,555,387	1,275,504	48.77%	25.00%
42121	Criminal Investigation	1,227,676	223,789	239,374	19.50%	25.00%
42123	Patrol	2,824,636	746,115	618,926	21.91%	25.00%
42125	School Resource	365,095	51,110	31,286	8.57%	25.00%
42125	Traffic Division	350,038	17,997	81,969	23.42%	25.00%
42200	Fire Department	3,626,762	1,903,546	980,150	27.03%	25.00%
42400	Building/Planning/Zoning	651,330	165,533	178,532	27.41%	25.00%
43110	Highway And Street	735,223	119,306	284,177	38.65%	25.00%
43120	Traffic Control & Street Markers	323,360	80,960	78,010	24.12%	25.00%
43170	Transfer Station/Brush Pit/Fleet	13,800	14,001	1,897	8.53%	25.00%
44140	Animal Control	433,425	123,841	101,899	23.51%	25.00%
44410	Parks and Recreation	1,221,869	296,860	325,417	26.63%	25.00%
44420	Multi-Purpose Recreation Bldg	340,288	76,818	107,913	31.71%	25.00%
44430	Community Center	297,933	65,329	66,787	22.42%	25.00%
44440	Venue 1921 @ East Ridge	225,981	0	33,552	14.85%	25.00%
44450	McBrien Complex	7,650	348	2,807	36.70%	25.00%
44610	Soccer - Recreation	72,600	28,580	28,391	39.11%	25.00%
44620	Soccer - Indoor	109,300	0	15	0.00%	25.00%
44630	Baseball/Softball	85,600	16,091	23,896	27.92%	25.00%
44640	Football/Cheer	32,450	11,582	13,789	42.49%	25.00%
44650	Adult Softball	39,350	16,210	13,473	34.24%	25.00%
44700	Basketball	0	0	0	0.00%	25.00%
44800	Libraries	315,624	63,400	83,835	26.56%	25.00%
44810	History Museum	860	240	178	20.70%	25.00%
46500	Community Development Programs	100,000	0	3,315	3.32%	25.00%
47200	Economic Development	7,469,475	4,008,060	5,006,433	67.03%	25.00%
49100	Debt Service	0	0	0	0.00%	25.00%
49400	Capital Projects - Transfer Out	500,000	0	0	0.00%	25.00%
	Total Expenditures	27,827,365	10,762,679	11,037,583	39.66%	25.00%
Total	General Fund		0	177,396		

FISCAL YEAR ENDING 06/30/2025		Year-To-Date by Amount			Variance	
Account	Description	BUDGET	FY 2025	FY2026	YTD	Avg Yr %
121 State Street Aid						
REVENUES						
33450	State Grant - TIP Funds	0	0	0	0.00%	25.00%
33460	State Grant - HIP Funds	234,000	3,752	220	0.09%	25.00%
33550	2017 Gas Tax Improve	200,000	17,692	34,316	17.16%	25.00%
33551	State Gasoline And Motor Fuel Tax	570,000	40,205	98,773	17.33%	25.00%
33558	City Transport Mod Tax (Electric)	10,322	770	2,062	19.98%	25.00%
36100	Interest Earnings	200	9	13	6.32%	25.00%
36330	Sale of Equipment	0	0	0	0.00%	25.00%
	Use of Fund Balance	391,716	0	0	0.00%	25.00%
	Total Revenues and Other Sourc	1,406,238	62,428	135,384	13.34%	25.00%
EXPENDITURES						
43190	State Street Aid	1,406,238	53,431	38,434	2.00%	25.00%
	Total Expenditures	1,299,238	53,431	38,434	2.00%	25.00%
Total	State Street Aid Fund	0	8,997	96,950		

FISCAL YEAR ENDING 06/30/2025		Year-To-Date by Amount			Variance	
Account	Description	BUDGET	FY 2025	FY 2026	YTD	Avg Yr %
122 Grant Fund						
REVENUES						
33109	CSX Transportation Grant - 2022	0	0	0	0.00%	25.00%
33111	PEP Cyber Security Grant	0	0	0	0.00%	25.00%
33114	TML Driver Safety Grant	4,000	0	0	0.00%	25.00%
33120	TDOT 2015 Multi Modal Grant	0	0	0	0.00%	25.00%
33425	Aquatic Stream Clean Grant	1,000	0	0	0.00%	25.00%
33493	TML Safety Grant	3,000	0	0	0.00%	25.00%
36100	Interest Earnings	0	0	0	0.00%	25.00%
36420	Police Traffic Safety Grant	0	0	233	0.23%	25.00%
36421	TN AM Grants	0	0	0	0.00%	25.00%
36423	Animal Foundation Grants	425	0	0	0.00%	25.00%
36711	Safety Conservation Grant	4,000	0	0	0.00%	25.00%
36920	THS089-Police	0	0	0	0.00%	25.00%
36921	Homeland Security - Police	0	0	0	0.00%	25.00%
36922	Homeland Security - Fire	0	0	0	0.00%	25.00%
36925	Violent Crime Intervention Grant	0	0	0	0.00%	25.00%
	Use of Fund Balance	6,575	300	0	0.00%	25.00%
	Total Revenues and Other Sourc	19,000	300	233	1.88%	25.00%
EXPENDITURES						
43150	Grants	19,000	300	0	0.00%	25.00%
	Total Expenditures	19,000	300	0	0.07%	25.00%
Total	Grant Fund	0	0	233		

FISCAL YEAR ENDING 06/30/2025		Year-To-Date by Amount			Variance	
Account	Description	BUDGET	FY2025	FY 2026	YTD	Avg Yr %
126 DOJ Forfeiture Fund						
REVENUES						
33197	Federal/State Grants	20,000	0	1	0.00%	16.67%
	Use of Fund Balance	0	0	9	0.00%	16.67%
	Total Revenues and Other Sourc	20,000	0	10	0.00%	16.67%
EXPENDITURES						
42127	Drug/Law Enforcement	20,000	0	10	0.05%	16.67%
	Total Expenditures	20,000	0	10	0.05%	16.67%
Total	DOJ Forfeiture Fund	0	0	0		

FISCAL YEAR ENDING 06/30/2025		Year-To-Date by Amount			Variance	
Account	Description	BUDGET	FY 2025	FY 2026	YTD	Avg Yr %
127 Drug Fund						
REVENUES						
33197	Federal/State Grants	10,000	6,789	0	0.00%	25.00%
33560	Seized/Awarded by State	35,000	0	0	0.00%	25.00%
35200	Drug Fines	20,000	1,245	2,065	10.32%	25.00%
35400	Sale of Confiscated Property	0	0	0	0.00%	25.00%
36990	Misc. Revenues	0	0	0	0.00%	25.00%
	Use of Fund Balance	42,500	0	37,207	0.00%	25.00%
	Total Revenues and Other Sourc	107,500	8,034	39,272	3.18%	25.00%
EXPENDITURES						
42129	Drug Investigation and Control	107,500	3,142	39,272	36.53%	25.00%
	Total Expenditures	107,500	3,142	39,272	36.53%	25.00%
Total	Drug Investigation Fund	0	4,892	0		

FISCAL YEAR ENDING 06/30/2025		Year-To-Date by Amount			Variance	
Account	Description	BUDGET	FY 2025	FY 2026	YTD	Avg Yr %
130 Economic Development Fund						
REVENUE						
31611	Inc. Sales Tax (BR)	7,419,475	0	5,000,000	67.00%	25.00%
33191	Direct App. - State	0	0	0	0.00%	25.00%
36100	Interest Earnings	0	0	0	0.00%	25.00%
	Transfer In	0	0	0	0.00%	25.00%
	Use of Fund Balance	0	0	0	0.00%	25.00%
	Total Revenues and Other Sources	7,419,475	0	5,000,000	67.00%	25.00%
EXPENDITURES						
	Economic Development	5,784,317	0	0	0.00%	25.00%
	Debt Payment	1,635,158	0	0	0.00%	25.00%
	Total Expenditures	7,419,475	0	0	0.00%	25.00%
Total	Economic Development Fund	0	0	5,000,000		

FISCAL YEAR ENDING 06/30/2025		Year-To-Date by Amount			Variance	
Account	Description	BUDGET	FY 2025	FY 2026	YTD	Avg Yr %
131 Solid Waste Fund						
REVENUES						
33190	FEMA/TEMA 2021	0	0	0	0.00%	25.00%
34415	Delinquent Fees	0	8,468	0	0.00%	25.00%
34416	Sanitation Fees	1,759,880	675	280	0.02%	25.00%
34418	Extra Cans	1,600	420	850	53.13%	25.00%
34420	Dumpster Rentals	6,500	1,800	1,380	21.23%	25.00%
34422	Recycling - Transfer Station	4,000	1,446	1,659	41.47%	25.00%
34426	Sale Of Mulch	100	40	0	0.00%	25.00%
34430	Refuse Collection And Disposal	1,000	295	1,032	103.19%	25.00%
36330	Sale of Equipment	0	0	0	0.00%	25.00%
36350	Insurance Recoveries	0	0	9,500	0.00%	25.00%
36350	Operating Transfers - Gen. Fund	0	0	0	0.00%	25.00%
36932	Bond Proceeds	244,000	0	238,400	97.70%	25.00%
	Use of Fund Balance	167,175	400,130	334,253	0.00%	25.00%
	Total Revenues and Other Sourc	2,184,255	413,274	587,354	12.55%	25.00%
EXPENDITURES						
43200	Solid Waste	2,184,255	413,274	587,354	26.89%	25.00%
	Total Expenditures	2,184,255	413,274	587,354	26.89%	25.00%
Total	Solid Waste Fund	0	0	0		

FISCAL YEAR ENDING 06/30/2025		Year-To-Date by Amount			Variance	
Account	Description	BUDGET	FY 2025	FY 2026	YTD	Avg Yr %
212 Debt Service Fund						
REVENUES						
31920	Room Occupancy Tax	900,000	198,732	168,325	18.70%	25.00%
36100	Interest Earnings	135,000	32,695	44,357	32.86%	25.00%
37940	Transfer In	1,926,182	0	0	0.00%	25.00%
	Use of Fund Balance	0	367,512	412,136	0.00%	25.00%
	Total Revenues and Other Sources	2,961,182	598,939	624,818	7.18%	25.00%
EXPENDITURES						
49111	Camp Jordan - Phase Two - 2020	144,744	0	0	0.00%	25.00%
49114	Refunding Bond Issue - 2021	641,213	0	0	0.00%	25.00%
49300	Series 2022 Bond Issue	725,576	479,503	519,124	71.55%	25.00%
49310	2015 - Exit One/Capital Projects	209,750	65,906	64,875	30.93%	25.00%
49320	Capital Projects - Series 2024	602,275	0	0	0.00%	25.00%
49410	Public Safety Capital Outlay Note	90,800	0	0	0.00%	25.00%
49411	Public Safety Capital Outlay Note	0	0	0	0.00%	25.00%
49412	Public Safety - Lease Purchase	43,795	0	40,819	93.21%	25.00%
49413	Public Safety - Capital Outlay Note	105,874	0	0	0.00%	25.00%
49414	Public Safety - Lease Purchase	53,530	53,530	0	0.00%	25.00%
	Total Expenditures	2,617,557	598,939	624,818	23.87%	25.00%
Total	TML Loan Fund	569,982	78,930	0		

FISCAL YEAR ENDING 06/30/2025		Year-To-Date by Amount			Variance	
Account	Description	BUDGET	FY 2025	FY 2026	YTD	Avg Yr %
341 Capital Improvement Fund						
REVENUES						
33113	LPRF 2024 - C. CENTER	632,500	1,250	18,440	2.92%	25.00%
33120	2015 Multi Modal	0	0	0	0.00%	25.00%
36100	Interest	300,000	105,115	54,855	18.28%	25.00%
36421	TN Am Water Grant	0	0	0	0.00%	25.00%
36915	Bond Proceeds	1,910,736	762,613	157,726	8.25%	25.00%
36990	Misc. Revenues	0	0	16,845	0.00%	25.00%
36992	Hamilton County	1,000,000	0	0	0.00%	25.00%
37940	Operating Transfers - Other Funds	500,000	0	0	0.00%	25.00%
	Use of Fund Balance	7,233,764	719,032	959,440	0.00%	25.00%
	Total Revenues and Other Sourc	11,577,000	1,588,010	1,207,305	5.71%	25.00%
EXPENDITURES						
41100	Administrative	12,000	2,670	1,794	14.95%	25.00%
41800	Bldg/Grounds Maint.	300,000	86,440	15,716	5.24%	25.00%
41900	City Hall Complex	0	0	0	0.00%	25.00%
41920	Multi Purpose Pavillion	4,000,000	14,993	682,247	17.06%	25.00%
43110	Multi Modal Project	0	364,606	0	0.00%	25.00%
43121	N. Mack Smith	4,250,000	59,430	112,388	2.64%	25.00%
43122	Resurfacing Projects	700,000	0	197,512	28.22%	25.00%
43126	Spring Creek Project	22,000	0	18,398	83.63%	25.00%
44410	Parks & Recreation	0	1,020,991	5,620	0.00%	25.00%
44421	Splash Pad/Playground	0	0	0	0.00%	25.00%
44423	Dog Park - Town Center	0	0	0	0.00%	25.00%
44424	Animal Shelter Building	0	0	0	0.00%	25.00%
44425	Dickert Pond Pier	0	9,957	0	0.00%	25.00%
44426	Fuel Tank-Public Safety	125,000	0	0	0.00%	25.00%
44430	C Center Upgrad	2,118,000	28,923	173,630	8.20%	25.00%
44450	McBrien Complex	0	0	0	0.00%	25.00%
46511	Community Development	50,000	0	0	0.00%	25.00%
47000	Economic Dev/Assist/Inc.	0	0	0	0.00%	25.00%
	Total Expenditures	11,577,000	1,588,010	1,207,305	10.43%	25.00%
Total	Capital Projects Fund	0	0	0		

FISCAL YEAR ENDING 06/30/2025		Year-To-Date by Amount			Variance	
Account	Description	BUDGET	FY 2025	FY 2026	YTD	Avg Yr %
410 ARPA Fund						
REVENUES						
37940	Transfer In	0	0	0	0.00%	25.00%
	Use of Fund Balance	471,507	508,066	100,000	0.00%	25.00%
	Total Revenues and Other Sources	471,507	508,066	100,000	0.00%	25.00%
EXPENDITURES						
44424	Animal Shelter Facility	100,000	508,066	100,000	64.22%	25.00%
46490	Stormwater Projects - Ringgold Road	371,507	0	0	0.00%	25.00%
	Total Expenditures	471,507	508,066	100,000	64.22%	25.00%
Total	Capital Projects Fund	0	0	0		