

Notes to the Financials - December 2016

6 Months - 50%

General Fund

General Government is at 80.89% due to annual insurance payments that are paid in August/September of each year. Total amount paid - \$ 441,827.00

Police-Admin is at 64.18% due in part to the encumbrance of 5 police cars. Final payment was also made on a Capital Outlay note for police cars that were purchased in 2013.

Arena is at 57.67% due in most part to a water leak that has since been resolved.

Indoor Soccer is at 67.34%. The season ends in February. We also have a large number of players which means more uniforms and games which results in more referees being paid. Fees collected as of 01/19/17 are \$ 141,715.19. (Budgeted \$125,500)

Football/Cheerleading is at 90.10%. Final invoices were paid in December.

Grant Fund

Expenditures are higher than revenues due to the encumbrance of the knuckle boom that will be reimbursed by a grant. Grants are reimbursed after the money is spent in most cases.

Sanitation Fund

Expenditures are higher due to the final balloon payment that was made on a loan and the encumbrance of the garbage truck that was authorized by Council.

City of East Ridge

Summary Financial Statement of Revenues and Expenditures
Dec-16

*Spent Year To Date - 2017

Fiscal Year Ending June 30, 2017		Year-To-Date by Amount			Variance	
Account	Description	FY 17 Budget	FY 16 YTD	FY 17 YTD Actual	YTD	Avg Yr %
110 General Fund						
REVENUE						
31100	Property Taxes	4,757,452	695,751	765,567	16.09%	50.00%
31200	Property Taxes (Delinquent)	275,000	121,396	66,992	24.36%	50.00%
31610	Local Sales Tax - Co. Trustee	2,500,000	963,493	1,214,639	48.59%	50.00%
31611	Incremental State Sales Tax	1,025,000	974,234	1,257,995	122.73%	50.00%
31710	Wholesale Beer Tax	375,338	188,218	180,608	48.12%	50.00%
31800	State Net Allocation	175,000	22,196	22,544	12.88%	50.00%
31810	Minimum Business Licenses	4,000	1,064	679	16.98%	50.00%
31822	Flea Market	7,000	3,680	3,239	46.27%	50.00%
31824	Solicitors' Permit	600	325	100	16.67%	50.00%
31827	5% State Commission	15,000	2,073	2,105	14.03%	50.00%
31912	* Cable TV Franchise Tax	311,500	79,239	76,253	24.48%	50.00%
32120	Wrecker Licenses	300	300	300	100.00%	50.00%
32200	Alcoholic Beverage Tax	0	0	111	0.00%	50.00%
32210	Beer Licenses & Etc.	5,000	4,865	4,716	94.32%	50.00%
32220	Liquor Licenses	2,000	1,900	2,800	140.00%	50.00%
32226	Annual Fireworks Permit Fee	300	0	0	0.00%	50.00%
32610	Building Permits	100,000	127,223	23,716	23.72%	50.00%
32615	Fire Preventions/Permits	1,000	600	200	20.00%	50.00%
32620	Electrical Permits	12,000	7,395	4,504	37.53%	50.00%
32630	Plumbing Permits	8,000	4,652	1,777	22.21%	50.00%
32640	Natural Gas Permits	600	401	265	44.17%	50.00%
32650	Excavating Permits (St. Opening	7,000	3,200	12,425	177.50%	50.00%
32660	Zoning Permits	800	600	1,200	150.00%	50.00%
32671	Regular Sign Permits	4,000	1,640	999	24.98%	50.00%
32672	Temporary Sign Permits	800	630	375	46.88%	50.00%
32691	Tree Trimming Permits	50	40	40	80.00%	50.00%
32905	Other Code Enforcement Fees	16,000	5,862	11,859	74.12%	50.00%
32960	Yard Sale Permits	300	90	80	26.67%	50.00%
32990	Mechanical Permits	3,000	4,432	870	29.00%	50.00%
33410	State Law Enforcement Education	22,800	0	0	0.00%	50.00%
33430	State Fire Service Educational Grant	11,400	0	0	0.00%	50.00%
33510	State Sales Tax	1,780,299	689,727	711,309	39.95%	50.00%
33515	State Sales Tax/Telecommunications	2,000	788	840	42.00%	50.00%
33520	State Income Tax	75,000	0	0	0.00%	50.00%
33530	** State Beer Tax	10,990	5,463	5,400	49.14%	50.00%
33540	State Mixed Drink Tax	10,000	4,887	8,165	81.65%	50.00%
33552	State-City Streets And Transportation	45,057	17,784	14,150	31.40%	50.00%
33560	Seized/Awarded by State	0	0	4,424	#DIV/0!	50.00%
33591	* TVA - Gross Receipts Tax	258,253	61,547	59,176	22.91%	50.00%
34121	Clerks' Fees - Business Tax	2,000	1,020	825	41.25%	50.00%
34211	Accident Report Charges	5,000	2,863	3,303	66.06%	50.00%
34212	Driver Licenses Reinstatement Fee	1,250	560	850	68.00%	50.00%
34221	Ridgeside Fire Service Contract	95,841	40,963	45,451	47.42%	50.00%
34231	Police Services	2,823	0	0	0.00%	50.00%
34314	Mowing	8,820	0	0	0.00%	50.00%
34515	Rabies & Spay/Neuter Cert.	1,000	335	410	41.00%	50.00%
34516	Registration	2,000	695	1,990	99.50%	50.00%
34517	Adoption	9,500	5,075	7,295	76.79%	50.00%
34518	Board & Impound Fees	3,800	2,257	2,275	59.87%	50.00%
34520	A/S Donations-Designated	5,000	6,242	3,052	61.04%	50.00%
34641	Indoor Soccer Income	125,500	122,480	139,188	110.91%	50.00%

Fiscal Year Ending June 30, 2017		Year-To-Date by Amount			Variance	
Account	Description	FY 17 Budget	FY 16 YTD	FY 17 YTD Actual	YTD	Avg Yr %
34642	Community Center Income	12,000	7,621	5,833	48.61%	50.00%
34643	Outdoor Soccer Fees	65,000	31,326	33,490	51.52%	50.00%
34644	Baseball Fees	24,000	2,403	3,020	12.58%	50.00%
34645	Softball Fees	10,000	2,464	1,920	19.20%	50.00%
34646	Gate	20,000	0	0	0.00%	50.00%
34647	Old School Hard Ball	7,000	2,316	2,615	37.36%	50.00%
34651	Multi-Purpose Building (Arena)	92,000	52,930	49,650	53.97%	50.00%
34652	Pavilion Rental	3,000	1,575	1,750	58.33%	50.00%
34653	Track Rental	2,500	1,300	334	13.36%	50.00%
34654	Field Rental	27,000	17,729	15,992	59.23%	50.00%
34655	Amphitheater	4,500	3,100	2,700	60.00%	50.00%
34656	Concessions	30,470	13,179	11,562	37.95%	50.00%
34657	Overnight - Rv Rental	2,500	3,430	2,540	101.60%	50.00%
34658	Tournament Team Fees	1,500	0	0	0.00%	50.00%
34712	Advertising - Parks & Rec	5,000	0	2,000	40.00%	50.00%
34742	Basketball Income	15,000	8,067	7,473	49.82%	50.00%
34743	Football Income	23,000	24,721	20,094	87.37%	50.00%
34744	Photography	5,000	2,033	5,882	117.64%	50.00%
34745	Vending/Concessions	2,000	874	748	37.40%	50.00%
34746	Cheerleading	5,000	4,790	6,175	123.50%	50.00%
34747	Rent-Arena Equipment	25,000	14,960	16,661	66.64%	50.00%
34749	Select Soccer	48,333	20,000	20,000	41.38%	50.00%
34760	Library Charges	1,800	907	959	53.28%	50.00%
34761	Library - Copies	4,000	1,820	1,225	30.63%	50.00%
34794	Community Center M. Fee	1,500	790	690	46.00%	50.00%
35100	Municipal Court Fines & Costs	307,000	129,802	125,276	40.81%	50.00%
35110	Forfeiture of Bond	0	7,750	0	0.00%	50.00%
35120	Community Service Program	2,500	999	954	38.16%	50.00%
36100	Interest Earnings	5,000	2,183	6,906	138.12%	50.00%
36211	Rent - Cell Tower	14,115	7,058	7,763	55.00%	50.00%
36310	Sale Of Land	0	0	0	0.00%	50.00%
36330	Sale Of Equipment	20,000	67,651	3,977	19.89%	50.00%
36350	Insurance Recoveries	10,000	14,994	10,694	106.94%	50.00%
36721	Contributions - Needy Child Fund	25,000	15,839	13,117	52.47%	50.00%
36901	Pipes/Culverts	2,500	1,153	1,958	78.32%	50.00%
36902	Repayment - Damages - Traffic	0	0	0	0.00%	50.00%
36903	Christmas Parade	500	420	465	93.00%	50.00%
36905	Donation - Designated Police	0	0	200	#DIV/0!	50.00%
36932	Proceeds - Loan/Lease Purchase	0	0	0	0.00%	50.00%
36990	Miscellaneous Revenues	2,000	1,143	1,036	51.80%	50.00%
	Total Revenues	12,911,091	4,645,511	5,050,720	39.12%	50.00%

Fiscal Year Ending June 30, 2017		Year-To-Date by Amount			Variance	
Account	Description	FY 17 Budget	FY 16 YTD	FY 17 YTD Actual	YTD	Avg Yr %
110 General Fund						
EXPENDITURES						
41000	General Government	996,500	1,360,260	806,025	80.89%	50.00%
41100	Administrative	654,700	261,800	297,818	45.49%	50.00%
41111	City Council	74,621	29,384	27,937	37.44%	50.00%
41210	Municipal Court	331,802	147,984	153,233	46.18%	50.00%
41400	Elections	12,000	0	5,365	0.00%	50.00%
41520	City Attorney	134,075	62,000	66,000	49.23%	50.00%
41530	Accounting And Internal Auditing	33,500	7,400	26,500	79.10%	50.00%
41670	Engineering	51,000	0	10,769	21.12%	50.00%
41800	Buildings & Grounds Maintenance	292,894	106,614	95,826	32.72%	50.00%
41900	City Hall Complex	50,065	13,251	15,400	30.76%	50.00%
41920	Special Projects	28,000	706	25,713	91.83%	50.00%
42100	Police	1,510,758	635,554	969,642	64.18%	50.00%
42121	Criminal Investigation	363,023	138,352	142,762	39.33%	50.00%
42123	Patrol	2,077,986	867,702	995,264	47.90%	50.00%
42200	Fire Department	2,124,803	826,913	1,016,431	47.84%	50.00%
42400	Protective Inspection	374,003	164,306	182,035	48.67%	50.00%
43110	Highway And Street	614,042	215,026	420,790	68.53%	50.00%
43120	Traffic Control & Street Markers	279,361	69,970	119,083	42.63%	50.00%
43150	Grants	310,000	0	0	0.00%	50.00%
43170	Garage & Transfer Station	13,270	-3,599	1,299	9.79%	50.00%
43190	State Street Aid	0	0	0	0.00%	50.00%
43200	Solid Waste	0	3,170	0	0.00%	50.00%
44140	Animal Control	239,265	110,045	95,263	39.81%	50.00%
44410	Parks and Recreation	557,280	222,102	237,445	42.61%	50.00%
44420	Multi-Purpose Recreation Bldg	422,918	227,240	244,041	57.70%	50.00%
44430	Community Center	203,007	84,593	101,447	49.97%	50.00%
44450	McBrien School Property	9,800	4,352	4,178	42.63%	50.00%
44610	Soccer - Recreation	55,700	24,128	32,158	57.73%	50.00%
44620	Soccer - Indoor	118,500	11,415	79,799	67.34%	50.00%
44630	Baseball/Softball	67,400	5,042	6,960	10.33%	50.00%
44640	Football/Cheer	25,000	22,170	22,525	90.10%	50.00%
44700	Basketball	12,900	2,329	795	6.16%	50.00%
44800	Libraries	213,283	67,859	99,574	46.69%	50.00%
44810	Archives Museum	635	326	204	32.13%	50.00%
47000	Economic Dev/Assistance/Incentives	413,000	614,534	412,500	99.88%	50.00%
47200	Economic Development	61,000	10,243	17,163	28.14%	50.00%
49100	Debt Service	185,000	0	0	0.00%	50.00%
49400	Capital Projects - Transfer Out	0	0	0	0.00%	50.00%
	Total Expenditures	12,911,091	6,313,173	6,731,944	52.14%	50.00%
Total	## General Fund	0	-1,667,663	-1,681,224		

Fiscal Year Ending June 30, 2017		Year-To-Date by Amount			Variance	
Account	Description	FY 17 Budget	FY 16 YTD	FY 17 YTD Actual	YTD	Avg Yr %
121 State Street Aid Fund						
REVENUE						
33450	State TIP Grant	939,782	0	0	0.00%	50.00%
33551	State Gasoline And Motor Fuel Tax	615,412	295,982	252,140	40.97%	50.00%
36100	Interest Earnings	500	230	164	32.80%	50.00%
	Total Revenues and Other Sources	1,555,694	296,212	252,304	16.22%	50.00%
EXPENDITURES						
43190	State Street Aid	1,608,000	193,100	120,569	7.50%	50.00%
	Total Expenditures	1,608,000	193,100	120,569	7.50%	50.00%
Total	## State Street Aid Fund	-52,306	103,112	131,735		

Fiscal Year Ending June 30, 2017		Year-To-Date by Amount			Variance	
Account	Description	FY 17 Budget	FY 16 YTD	FY 17 YTD Actual	YTD	Avg Yr %
122 Grant Fund						
REVENUE						
33108	ADA Retro Fitting Grant	522,000	0	0	0.00%	50.00%
33112	TDOT 2015 Alt Transportation Grant	520,000	0	0	0.00%	50.00%
33113	Building Better Communities Grant	150,000	0	0	0.00%	50.00%
33114	TML Driver Safety Grant	5,000	0	0	0.00%	50.00%
33120	TDOT 015 Multi Modal Grant	950,000	0	0	0.00%	50.00%
33121	High Visibility Enforcement Grant	5,000	5,000	0	0.00%	50.00%
33425	Aquatic Stream Clean Grant	1,000	0	0	0.00%	50.00%
33493	TML Safety Grant	3,000	0	0	0.00%	50.00%
33574	State - Equipment Recycling Grant	3,907	1,436	3,907	100.00%	50.00%
33720	CMAQ Grant	132,000	0	0	0.00%	50.00%
33721	Mattie's Fund	5,000	0	0	0.00%	50.00%
33923	Safe Routes to School - ER Elementa	204,442	0	0	0.00%	50.00%
33924	Safe Routes to School - Spring Creek	25,000	0	0	0.00%	50.00%
36100	Interest Earnings	50	1	7	14.24%	50.00%
36420	GHSO Police Traffic Services - 2017	15,002	0	0	0.00%	50.00%
36451	TN Am. Water Fire Fighters Support	0	0	500	0.00%	50.00%
36710	Walmart Grant - Fire	1,500	0	0	0.00%	50.00%
36711	Safety Conservation Grant	8,000	0	0	0.00%	50.00%
36712	GHSO Distracted Driving Initiative	7,323	0	5,193	70.91%	50.00%
36921	Homeland Security - Police	9,200	0	0	0.00%	50.00%
36922	Homeland Security - Fire	9,200	0	0	0.00%	50.00%
36924	GHSO (2016) Traffic	13,929	0	10,869	78.03%	50.00%
36925	2015 CDBG - Sewer Grant	525,000	0	0	0.00%	50.00%
36926	Walmart Grant - Police	1,500	1,500	1,800	120.00%	50.00%
36962	Operating Transfers-Capital Projects	310,000	0	0	0.00%	50.00%
	Total Revenues and Other Sources	3,427,053	7,937	22,276	0.65%	50.00%
EXPENDITURES						
43150	Grants	3,410,188	17,858	152,034	4.46%	25.00%
	Total Expenditures	3,410,188	17,858	152,034	4.46%	25.00%
Total ## Grant Fund		16,865	-9,922	-129,758		

Fiscal Year Ending June 30, 2017		Year-To-Date by Amount			Variance	
Account	Description	FY 17 Budget	FY 16 YTD	FY 17 YTD Actual	YTD	Avg Yr %
126 DOJ Forfeiture Fund						
REVENUE						
35160	Dept. Of Justice Forfeiture Funds	0	0	0	0.00%	50.00%
36100	Interest Earnings	15	11	8	53.33%	50.00%
36900	Other Financing Sources	0	0	0	0.00%	50.00%
36990	Miscellaneous Revenues	0	0	0	0.00%	50.00%
	Total Revenues and Other Sources	15	11	8	53.33%	50.00%
EXPENDITURES						
42127	Custody Of Property	0	2,838	14,650	0.00%	50.00%
	Total Expenditures	0	2,838	14,650	0.00%	50.00%
Total	## DOJ Forfeiture Fund	15	-2,827	-14,642		

Fiscal Year Ending June 30, 2017		Year-To-Date by Amount			Variance	
Account	Description	FY 17 Budget	FY 16 YTD	FY 17 YTD Actual	YTD	Avg Yr %
127 Drug Investigation Fund						
REVENUE						
33197	Federal/State Grants	15,000	0	6,307	42.04%	50.00%
33560	Seized/Awarded by State	5,000	0	11,061	221.22%	50.00%
35200	Drug Related Fines	13,000	689	6,344	48.80%	50.00%
35400	Sale Of Confiscated Property	5,000	0	0	0.00%	50.00%
36100	Interest Earnings	0	0	0	0.00%	50.00%
36990	Miscellaneous Revenues	0	0	1,315	0.00%	50.00%
	<i>Appropriated Fund Balance (Ord. 980)</i>	0	0	0	0.00%	50.00%
	Total Revenues and Other Sources	38,000	689	25,027	65.86%	50.00%
EXPENDITURES						
42129	Drug Investigation and Control	37,000	4,553	44,635	120.64%	50.00%
	Total Expenditures	37,000	4,553	44,635	120.64%	50.00%
Total ##	Drug Investigation Fund	1,000	-3,864	-19,608		

Fiscal Year Ending June 30, 2017		Year-To-Date by Amount			Variance	
Account	Description	FY 17 Budget	FY 16 YTD	FY 17 YTD Actual	YTD	Avg Yr %
131 Solid Waste Fund						
REVENUE						
34416	Special Assessment - Garbage	1,500,050	183,130	200,262	13.35%	50.00%
34417	Transfer Station	300	268	0	0.00%	50.00%
34418	Extra Cans	1,200	480	360	30.00%	50.00%
34420	Dumpster Rentals	3,000	1,970	2,410	80.33%	50.00%
34421	Recycling Rev	5,000	2,824	144	2.88%	50.00%
34422	Recycling - Transfer Station	200	0	1,052	526.00%	50.00%
34426	Sale Of Mulch	10,000	772	18	0.18%	50.00%
34430	Refuse Collection And Disposal	4,500	2,886	3,074	68.31%	50.00%
	Total Revenues and Other Sources	1,524,250	192,331	207,320	13.60%	50.00%
EXPENDITURES						
43200	Solid Waste	1,803,766	649,201	1,104,098	61.21%	50.00%
	Total Expenditures	1,803,766	649,201	1,104,098	61.21%	50.00%
Total	## Solid Waste Fund	-279,516	-456,870	-896,778		

Fiscal Year Ending June 30, 2017		Year-To-Date by Amount			Variance	
Account	Description	FY 17 Budget	FY 16 YTD	FY 17 YTD Actual	YTD	Avg Yr %
211 General Debt Service Fund						
REVENUE		Year-To-Date				
36100	Interest Earnings	0	0	0	0.00%	50.00%
37940	Transfer In	0	1	0	0.00%	50.00%
	Total Revenues and Other Sources	0	1	0	0.00%	50.00%
EXPENDITURES						
49200	Debt Payment - Transfer Out	0	9,354	0	0.00%	50.00%
	Total Expenditures	0	9,354	0	0.00%	50.00%
Total ##	General Debt Service	0	-9,353	0		

Fiscal Year Ending June 30, 2017		Year-To-Date by Amount			Variance	
Account	Description	FY 17 Budget	FY 16 YTD	FY 17 YTD Actual	YTD	Avg Yr %
212 TML Loan Fund						
REVENUE						
31920	Room Occupancy Tax	320,000	168,536	194,076	60.65%	50.00%
36100	Interest Earnings	1,000	480	572	57.20%	50.00%
36915	TML Bond Fund Proceeds	185,000	0	0	0.00%	50.00%
37940	Transfer In	0	9,279	0	0.00%	50.00%
	Total Revenues and Other Sources	506,000	178,296	194,648	38.47%	50.00%
EXPENDITURES						
49200	Debt Payment	200,160	5,970	9,113	4.55%	50.00%
49300	Bond Payments	121,840	9,025	12,656	10.39%	50.00%
49310	Interest - Serial Bonds	154,250	26,676	70,613	45.78%	50.00%
	Total Expenditures	476,250	41,671	92,381	19.40%	50.00%
Total ## TML Loan Fund		29,750	136,625	102,267		

Fiscal Year Ending June 30, 2017		Year-To-Date by Amount			Variance	
Account	Description	FY 17 Budget	FY 16 YTD	FY 17 YTD Actual	YTD	Avg Yr %
341 Capital Projects Fund						
REVENUE						
36100	Interest Income	0	0	4,021	0.00%	50.00%
36330	Sale of Equipment	0	0	0	0.00%	50.00%
36961	Operating Transfers - General Fund	283,919	0	283,919	100.00%	50.00%
36992	Hamilton County	500,000	0	0	0.00%	50.00%
	Total Revenues and Other Sources	783,919	0	287,940	0.00%	50.00%
EXPENDITURES						
41100	Administrative	0	25,294	0	0.00%	50.00%
41920	Special Projects	0	30,000	0	0.00%	50.00%
42100	Police	0	109,462	0	0.00%	50.00%
42200	Fire Department	1,000,000	672,067	64,998	6.50%	50.00%
43110	Highway And Street	500,000	165,063	145,750	29.15%	50.00%
43200	Solid Waste	0	2,797	0	0.00%	50.00%
44410	Parks and Recreation	0	0	0	0.00%	50.00%
47000	Economic Dev/Assistance/Incentives	0	0	0	0.00%	50.00%
47200	Economic Development	50,000	0	0	0.00%	50.00%
	Total Expenditures	1,550,000	1,004,683	210,748	13.60%	50.00%
Total	## Capital Projects Fund	-766,081	-1,004,683	77,192		