

Notes to the Financials - November, 2016

General Fund 5 months - 41.67%

General Government is at 74.58% due to annual insurance payments that are paid in August/September of each year. Total amount paid - \$ 441,827.00

Police-Admin is at 46.92% due to the encumbrance of police cars and equipment. Final payment was also made on a Capital Outlay note for police cars that were purchased in 2013.

Arena is at 47.88%, mostly due to issues with water leaks.

Soccer-Recreation is at 53.56%, large number of players for the fall season.

Indoor Soccer is at 45.84%, mostly due to the purchase of the carpet which has been installed and paid for in November. We also have a large number of players this year. Indoor fees that have been collected as of today's date (12/28/16) are \$ 139,245. (Budgeted \$125,500)

Football/Cheerleading is at 77.99% and did have some invoices that came in late and will be reflected on the December financials.

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.

Federal Forfeiture & Drug Fund are being amended by Ordinance # 1025 to reflect the purchases that have been authorized by Council.

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.

**Summary Financial Statement of Revenues and Expenditures
Nov-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	460,595	497,526	10.46%	41.67%
31200	Property Taxes (Delinquent)	275,000	95,277	46,858	17.04%	41.67%
31610	Local Sales Tax - Co. Trustee	2,500,000	776,422	953,340	38.13%	41.67%
31611	Incremental State Sales Tax	1,025,000	974,234	1,257,995	122.73%	41.67%
31710	Wholesale Beer Tax	375,338	155,379	143,165	38.14%	41.67%
31800	State Net Allocation	175,000	16,382	19,343	11.05%	41.67%
31810	Minimum Business Licenses	4,000	910	595	14.88%	41.67%
31822	Flea Market	7,000	2,952	2,659	37.99%	41.67%
31824	Solicitors' Permit	600	325	50	8.33%	41.67%
31827	5% State Commission	15,000	1,530	1,806	12.04%	41.67%
31912	* Cable TV Franchise Tax	311,500	79,239	76,253	24.48%	41.67%
32120	Wrecker Licenses	300	0	0	0.00%	41.67%
32200	Alcoholic Beverage Tax	0	0	101	0.00%	41.67%
32210	Beer Licenses & Etc.	5,000	2,465	2,416	48.32%	41.67%
32220	Liquor Licenses	2,000	1,900	2,800	140.00%	41.67%
32226	Annual Fireworks Permit Fee	300	0	0	0.00%	41.67%
32610	Building Permits	100,000	108,598	20,084	20.08%	41.67%
32615	Fire Preventions/Permits	1,000	600	200	20.00%	41.67%
32620	Electrical Permits	12,000	6,848	3,911	32.59%	41.67%
32630	Plumbing Permits	8,000	4,473	1,718	21.48%	41.67%
32640	Natural Gas Permits	600	257	198	33.00%	41.67%
32650	Excavating Permits (St. Opening	7,000	1,870	12,065	172.36%	41.67%
32660	Zoning Permits	800	0	400	50.00%	41.67%
32671	Regular Sign Permits	4,000	1,640	951	23.77%	41.67%
32672	Temporary Sign Permits	800	600	300	37.50%	41.67%
32691	Tree Trimming Permits	50	30	40	80.00%	41.67%
32905	Other Code Enforcement Fees	16,000	5,149	8,362	52.26%	41.67%
32960	Yard Sale Permits	300	90	80	26.67%	41.67%
32990	Mechanical Permits	3,000	4,249	833	27.77%	41.67%
33410	State Law Enforcement Education	22,800	0	0	0.00%	41.67%
33430	State Fire Service Educational Grant	11,400	0	0	0.00%	41.67%
33510	State Sales Tax	1,780,299	552,954	570,256	32.03%	41.67%
33515	State Sales Tax/Telecommunications	2,000	635	566	28.28%	41.67%
33520	State Income Tax	75,000	0	0	0.00%	41.67%
33530	** State Beer Tax	10,990	5,463	5,400	49.13%	41.67%
33540	State Mixed Drink Tax	10,000	3,920	7,232	72.32%	41.67%
33552	State-City Streets And Transportation	45,057	14,227	10,619	23.57%	41.67%
33591	* TVA - Gross Receipts Tax	258,253	0	0	0.00%	41.67%
34121	Clerks' Fees - Business Tax	2,000	855	750	37.50%	41.67%
34211	Accident Report Charges	5,000	2,041	2,896	57.92%	41.67%
34212	Driver Licenses Reinstatement Fee	1,250	560	850	68.00%	41.67%
34221	Ridgeside Fire Service Contract	95,841	32,770	37,464	39.09%	41.67%
34231	Police Services	2,823	0	0	0.00%	41.67%
34314	Mowing	8,820	0	0	0.00%	41.67%
34515	Rabies & Spay/Neuter Cert.	1,000	260	410	41.00%	41.67%
34516	Registration	2,000	655	1,660	83.00%	41.67%
34517	Adoption	9,500	4,275	5,655	59.53%	41.67%
34518	Board & Impound Fees	3,800	1,882	2,105	55.39%	41.67%
34520	A/S Donations-Designated	5,000	5,167	2,507	50.14%	41.67%
34641	Indoor Soccer Income	125,500	101,283	115,390	91.94%	41.67%
34642	Community Center Income	12,000	6,126	5,173	43.10%	41.67%

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 %
34643	Outdoor Soccer Fees	65,000	31,326	33,490	51.52%	41.67%
34644	Baseball Fees	24,000	2,403	3,020	12.58%	41.67%
34645	Softball Fees	10,000	2,464	1,855	18.55%	41.67%
34646	Gate	20,000	0	0	0.00%	41.67%
34647	Old School Hard Ball	7,000	2,000	2,580	36.86%	41.67%
34651	Multi-Purpose Building (Arena)	92,000	52,930	47,450	51.58%	41.67%
34652	Pavilion Rental	3,000	1,575	1,700	56.67%	41.67%
34653	Track Rental	2,500	1,300	150	6.00%	41.67%
34654	Field Rental	27,000	17,129	14,992	55.53%	41.67%
34655	Amphitheater	4,500	3,100	2,400	53.33%	41.67%
34656	Concessions	30,470	9,745	9,414	30.90%	41.67%
34657	Overnight - Rv Rental	2,500	3,430	2,540	101.60%	41.67%
34658	Tournament Team Fees	1,500	0	0	0.00%	41.67%
34712	Advertising - Parks & Rec	5,000	0	0	0.00%	41.67%
34742	Basketball Income	15,000	3,578	4,115	27.43%	41.67%
34743	Football Income	23,000	24,721	20,094	87.36%	41.67%
34744	Photography	5,000	0	5,882	117.64%	41.67%
34745	Vending/Concessions	2,000	865	748	37.40%	41.67%
34746	Cheerleading	5,000	4,790	6,175	123.50%	41.67%
34747	Rent-Arena Equipment	25,000	14,960	14,896	59.59%	41.67%
34749	Select Soccer	48,333	16,667	16,667	34.48%	41.67%
34760	Library Charges	1,800	907	959	53.30%	41.67%
34761	Library - Copies	4,000	1,544	986	24.66%	41.67%
34794	Community Center M. Fee	1,500	690	510	34.00%	41.67%
35100	Municipal Court Fines & Costs	307,000	102,422	109,662	35.72%	41.67%
35110	Forfeiture of Bond	0	7,750	0	0.00%	41.67%
35120	Community Service Program	2,500	831	741	29.64%	41.67%
36100	Interest Earnings	5,000	1,699	5,587	111.74%	41.67%
36211	Rent - Cell Tower	14,115	5,881	6,469	45.83%	41.67%
36310	Sale Of Land	0	0	0	0.00%	41.67%
36330	Sale Of Equipment	20,000	65,910	1,726	8.63%	41.67%
36350	Insurance Recoveries	10,000	6,381	10,694	106.94%	41.67%
36721	Contributions - Needy Child Fund	25,000	9,608	9,979	39.92%	41.67%
36901	Pipes/Culverts	2,500	984	1,958	78.34%	41.67%
36902	Repayment - Damages - Traffic	0	0	0	0.00%	41.67%
36903	Christmas Parade	500	370	465	93.00%	41.67%
36932	Proceeds - Loan/Lease Purchase	0	0	0	0.00%	41.67%
36990	Miscellaneous Revenues	2,000	468	842	42.10%	41.67%
	Total Revenues	12,911,091	3,833,513	4,161,727	32.23%	41.67%

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	1,320,315	743,188	74.58%	41.67%
41100	Administrative	654,700	231,184	249,527	38.11%	41.67%
41111	City Council	74,621	25,218	21,879	29.32%	41.67%
41210	Municipal Court	331,802	124,341	127,973	38.57%	41.67%
41400	Elections	12,000	0	5,365	0.00%	41.67%
41520	City Attorney	134,075	51,000	55,000	41.02%	41.67%
41530	Accounting And Internal Auditing	33,500	7,400	17,800	53.13%	41.67%
41670	Engineering	51,000	0	2,685	5.26%	41.67%
41800	Buildings & Grounds Maintenance	292,894	87,137	79,032	26.98%	41.67%
41900	City Hall Complex	50,065	11,251	12,938	25.84%	41.67%
41920	Special Projects	28,000	646	25,699	91.78%	41.67%
42100	Police	1,510,758	545,860	708,866	46.92%	41.67%
42121	Criminal Investigation	363,023	114,823	117,762	32.44%	41.67%
42123	Patrol	2,077,986	713,873	819,299	39.43%	41.67%
42200	Fire Department	2,124,803	688,462	751,666	35.38%	41.67%
42400	Protective Inspection	374,003	132,510	148,058	39.59%	41.67%
43110	Highway And Street	614,042	177,552	228,928	37.28%	41.67%
43120	Traffic Control & Street Markers	279,361	59,666	85,247	30.52%	41.67%
43150	Grants	310,000	0	0	0.00%	41.67%
43170	Garage & Transfer Station	13,270	545	-111	-0.84%	41.67%
43190	State Street Aid	0	0	667	0.00%	41.67%
43200	Solid Waste	0	2,500	0	0.00%	41.67%
44140	Animal Control	239,265	91,464	79,355	33.17%	41.67%
44410	Parks and Recreation	557,280	189,215	203,290	36.48%	41.67%
44420	Multi-Purpose Recreation Bldg	422,918	185,722	202,497	47.88%	41.67%
44430	Community Center	203,007	69,027	81,744	40.27%	41.67%
44450	McBrien School Property	9,800	3,717	3,794	38.72%	41.67%
44610	Soccer - Recreation	55,700	24,128	29,831	53.56%	41.67%
44620	Soccer - Indoor	118,500	3,153	54,316	45.84%	41.67%
44630	Baseball/Softball	67,400	5,042	6,589	9.78%	41.67%
44640	Football/Cheer	25,000	21,976	19,497	77.99%	41.67%
44700	Basketball	12,900	311	0	0.00%	41.67%
44800	Libraries	213,283	57,810	83,340	39.07%	41.67%
44810	Archives Museum	635	317	120	18.89%	41.67%
47000	Economic Dev/Assistance/Incentives	413,000	614,534	412,500	99.88%	41.67%
47200	Economic Development	61,000	10,243	1,085	1.78%	41.67%
49100	Debt Service	185,000	0	0	0.00%	41.67%
49400	Capital Projects - Transfer Out	0	0	0	0.00%	41.67%
	Total Expenditures	12,911,091	5,570,944	5,379,426	41.67%	41.67%
Total	## General Fund	0	-1,737,431	-1,217,699		

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		0.00%	41.67%
33551	State Gasoline And Motor Fuel Tax	615,412	246,965	198,355	32.23%	41.67%
36100	Interest Earnings	500	191	135	27.04%	41.67%
	Total Revenues and Other Sources	1,555,694	247,155	198,490	12.76%	41.67%
EXPENDITURES						
43190	State Street Aid	1,608,000	164,558	95,086	5.91%	41.67%
	Total Expenditures	1,608,000	164,558	95,086	5.91%	41.67%
Total	## State Street Aid Fund	-52,306	82,598	103,404		

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%	41.67%
33112	TDOT 2015 Alt Transportation Grant	520,000	0	0	0.00%	41.67%
33113	Building Better Communities Grant	150,000	0	0	0.00%	41.67%
33114	TML Driver Safety Grant	5,000	0	0	0.00%	41.67%
33120	TDOT 015 Multi Modal Grant	950,000	0	0	0.00%	41.67%
33121	High Visibility Enforcement Grant	5,000	5,000	0	0.00%	41.67%
33425	Aquatic Stream Clean Grant	1,000	0	0	0.00%	41.67%
33493	TML Safety Grant	3,000	0	0	0.00%	41.67%
33574	State - Equipment Recycling Grant	3,907	1,436	3,907	0.00%	41.67%
33720	CMAQ Grant	132,000	0	0	0.00%	41.67%
33721	Mattie's Fund	5,000	0	0	0.00%	41.67%
33923	Safe Routes to School - ER Elementa	204,442	0	0	0.00%	41.67%
33924	Safe Routes to School - Spring Creek	25,000	0	0	0.00%	41.67%
36100	Interest Earnings	50	0	6	0.00%	41.67%
36420	GHSO Police Traffic Services - 2017	15,002	0	0	0.00%	41.67%
36710	Walmart Grant - Fire	1,500	0	0	0.00%	41.67%
36711	Safety Conservation Grant	8,000	0	0	0.00%	41.67%
36712	GHSO Distracted Driving Initiative	7,323	0	5,193	70.91%	41.67%
36921	Homeland Security - Police	9,200	0	0	0.00%	41.67%
36922	Homeland Security - Fire	9,200	0	0	0.00%	41.67%
36924	GHSO (2016) Traffic	13,929	0	10,869	78.03%	41.67%
36925	2015 CDBG - Sewer Grant	525,000	0	0	0.00%	41.67%
36926	Walmart Grant - Police	1,500	1,500	1,800	120.00%	41.67%
36962	Operating Transfers-Capital Projects	310,000	0	0	0.00%	41.67%
	Total Revenues and Other Sources	3,427,053	7,936	21,775	0.64%	41.67%
EXPENDITURES						
43150	Grants	3,410,188	17,858	150,538	4.41%	41.67%
	Total Expenditures	3,410,188	17,858	150,538	4.41%	41.67%
Total ## Grant Fund		16,865	-9,922	-128,763		

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%	41.67%
36100	Interest Earnings	15	8	6	43.00%	41.67%
36900	Other Financing Sources	0	0	0	0.00%	41.67%
36990	Miscellaneous Revenues	0	0	0	0.00%	41.67%
	Total Revenues and Other Sources	15	8	6	43.00%	41.67%
EXPENDITURES						
42127	Federal Forfeitures-DOJ	0	0	14,650	0.00%	41.67%
	Total Expenditures	0	0	14,650	0.00%	41.67%
Total ## DOJ Forfeiture Fund		15	8	-14,644		

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	0.00%	41.67%
33560	Seized/Awarded by State	5,000	0	10,122	0.00%	41.67%
35200	Drug Related Fines	13,000	689	5,355	2.70%	41.67%
35400	Sale Of Confiscated Property	5,000	0	0	0.00%	41.67%
36100	Interest Earnings	0	0	0	0.00%	41.67%
36990	Miscellaneous Revenues	0	0	1,000	0.00%	41.67%
	<i>Appropriated Fund Balance (Ord. 980,</i>	<i>0</i>	<i>0</i>	<i>0</i>	<i>0.00%</i>	<i>41.67%</i>
	Total Revenues and Other Sources	38,000	689	22,783	59.96%	41.67%
EXPENDITURES						
42129	Drug Investigation and Control	37,000	3,828	42,905	115.96%	41.67%
	Total Expenditures	37,000	3,828	42,905	115.96%	41.67%
Total ## Drug Investigation Fund		1,000	-3,139	-20,122		

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	96,220	115,379	7.69%	41.67%
34417	Transfer Station	300	268	0	0.00%	41.67%
34418	Extra Cans	1,200	420	360	30.00%	41.67%
34420	Dumpster Rentals	3,000	1,970	2,410	80.33%	41.67%
34421	Recycling Rev	5,000	2,495	144	2.87%	41.67%
34422	Recycling - Transfer Station	200	0	1,052	526.20%	41.67%
34426	Sale Of Mulch	10,000	724	18	0.18%	41.67%
34430	Refuse Collection And Disposal	4,500	2,383	3,074	68.30%	41.67%
	Total Revenues and Other Sources	1,524,250	104,480	122,436	8.03%	41.67%
EXPENDITURES						
43200	Solid Waste	1,803,766	514,761	967,855	53.66%	41.67%
	Total Expenditures	1,803,766	514,761	967,855	53.66%	41.67%
Total	## Solid Waste Fund	-279,516	-410,281	-845,419		

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%	41.67%
37940	Transfer In	0	1	0	0.00%	41.67%
	Total Revenues and Other Sources	0	1	0	0.00%	41.67%
EXPENDITURES						
49200	Debt Payment - Transfer Out	0	9,354	0	0.00%	41.67%
	Total Expenditures	0	9,354	0	0.00%	41.67%
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	137,380	153,799	48.06%	41.67%
36100	Interest Earnings	1,000	387	454	45.41%	41.67%
36915	TML Bond Fund Proceeds	0	0	0	0.00%	41.67%
37940	Transfer In	185,000	9,279	0	0.00%	41.67%
	Total Revenues and Other Sources	506,000	147,046	154,254	30.48%	41.67%
EXPENDITURES						
49200	Debt Payment	200,160	4,968	7,518	3.76%	41.67%
49300	Bond Payments	121,840	7,572	10,577	8.68%	41.67%
49310	Interest - Serial Bonds	154,250	26,676	70,613	45.78%	41.67%
	Total Expenditures	476,250	39,216	88,708	18.63%	41.67%
Total	## TML Loan Fund	29,750	107,830	65,546		

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%	41.67%
36330	Sale of Equipment	0	0	0	0.00%	41.67%
36961	Operating Transfers - General Fund	283,919	0	0	0.00%	41.67%
36992	Hamilton County	500,000	0	0	0.00%	41.67%
	Total Revenues and Other Sources	783,919	0	4,021	0.00%	41.67%
EXPENDITURES						
41100	Administrative	0	25,294	0	0.00%	41.67%
41920	Special Projects	0	15,000	0	0.00%	41.67%
42100	Police	0	81,046	0	0.00%	41.67%
42200	Fire Department	1,000,000	672,067	48,255	4.83%	41.67%
43110	Highway And Street	500,000	0	88,320	8.28%	41.67%
43200	Solid Waste	0	15,797	0	0.00%	41.67%
44410	Parks and Recreation	0	0	0	0.00%	41.67%
47000	Economic Dev/Assistance/Incentives	0	0	0	0.00%	41.67%
47200	Economic Development	50,000	0	0	0.00%	41.67%
	Total Expenditures	1,550,000	809,204	136,575	8.81%	41.67%
Total	## Capital Projects Fund	-766.081	-809.204	-132.554		