Notes to the Financial Report - June 2017

12 Months - 100%

Please note that these are not the final numbers, the audit must still be done and we are still in our 60 days of availability for revenues and expenditures that belong to this fiscal year. These numbers may change slightly.

City of East Ridge

Summary Financial Statement of Revenues and Expenditures
Jun-17

*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	4,652,386	4,789,346	100.67%	100.00%
31200	Property Taxes (Delinquent)	275,000	334,397	239,774	87.19%	100.00%
31610	Local Sales Tax - Co. Trustee	2,500,000	2,316,116	2,767,075	110.68%	100.00%
31611	Incremental State Sales Tax	1,257,995	974,234	1,257,995	100.00%	100.00%
31710	Wholesale Beer Tax	375,338	426,502	422,856	112.66%	100.00%
31800	State Net Allocation	175,000	187,286	204,423	116.81%	100.00%
31810	Minimum Business Licenses	4,000	4,914	4,172	104.30%	100.00%
31822	Flea Market	7,000	8,439	6,370	91.00%	100.00%
31824	Solicitors' Permit	600	475	200	33.33%	100.00%
31827	5% State Commission	15,000	17,490	19,090	127.27%	100.00%
31912	* Cable TV Franchise Tax	311,500	319,034	232,672	74.69%	100.00%
32120	Wrecker Licenses	300	300	300	100.00%	100.00%
32200	Alcoholic Beverage Tax	0	0	133	0.00%	100.00%
32210	Beer Licenses & Etc.	5,000	8,165	6,141	122.82%	100.00%
32220	Liquor Licenses	2,000	2,132	4,700	235.00%	100.00%
32225	Fireworks Fees/Permits	0	0	4,000	0.00%	100.00%
32226	Annual Fireworks Permit Fee	300	400	400	133.33%	100.00%
32610	Building Permits	100,000	147,328	67,236	67.24%	100.00%
32615	Fire Preventions/Permits	1,000	2,049	600	60.00%	100.00%
32620	Electrical Permits	12,000	11,745	10,745	89.54%	100.00%
32630	Plumbing Permits	8,000	9,320	4,606	57.58%	100.00%
32640	Natural Gas Permits	600	787	501	83.50%	100.00%
32650	Excavating Permits (St. Opening	19,943	7,930	20,563	103.11%	100.00%
32660	Zoning Permits	800	1,800	2,850	356.25%	100.00%
32671	Regular Sign Permits	4,000	5,745	2,122	53.04%	100.00%
32672	Temporary Sign Permits	800	780	825	103.13%	100.00%
32691	Tree Trimming Permits	50	90	100	200.00%	100.00%
32905	Other Code Enforcement Fees	26,000	18,415	27,037	103.99%	100.00%
32960	Yard Sale Permits	300	190	160	53.33%	100.00%
32990	Mechanical Permits	3,000	6,884	1,942	64.73%	100.00%
33290	FEMA - Gatlinburg Fire	0	0	10,805	0.00%	0.00%
33291	FEMA - Flippers Bend	0	0	4,817	0.00%	0.00%
33410	State Law Enforcement Education	22,800	18,600	21,000	92.11%	100.00%
33430	State Fire Service Educational Grant	11,400	11,400	11,400	100.00%	100.00%
33510	State Sales Tax	1,780,299	1,687,975	1,739,200	97.69%	100.00%
33515	State Sales Tax/Telecommunications	2,000	1,761	2,423	121.14%	100.00%
33520	State Income Tax	75,000	80,342	55,473	73.96%	100.00%
33530	** State Beer Tax	10,990	10,244	10,130	92.17%	100.00%
33540	State Mixed Drink Tax	10,000	11,779	16,161	161.61%	100.00%
33552	State-City Streets And Transportation	45,057	42,681	38,868	86.26%	100.00%
33560	Seized/Awarded by State	4,424	0	4,424	100.00%	100.00%
33591	* TVA - Gross Receipts Tax	258,253	246,189	236,705	91.66%	100.00%
33593	Corporate Excise Tax	14,067	4,527	14,067	0.00%	100.00%
34121	Clerks' Fees - Business Tax	2,000	2,400	1,815	90.75%	100.00%
34211	Accident Report Charges	5,000	6,409	6,465	129.30%	100.00%
34212	Driver Licenses Reinstatement Fee	1,250	2,585	2,365	189.20%	100.00%
34221	Ridgeside Fire Service Contract	95,841	98,311	93,371	97.42%	100.00%
34231	Police Services	2,823	0	0	0.00%	100.00%
34314	Mowing	8,820	5,895	8,820	100.00%	100.00%
34515	Rabies & Spay/Neuter Cert.	1,000	1,560	917	91.70%	100.00%
34516	Registration	2,000	2,571	4,410	220.50%	100.00%

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 %
34517	Adoption	9,500	13,445	14,300	150.53%	100.00%
34518	Board & Impound Fees	3,800	4,919	4,211	110.82%	100.00%
34520	A/S Donations-Designated	5,000	11,741	4,763	95.27%	100.00%
34641	Indoor Soccer Income	125,500	125,204	144,822	115.40%	100.00%
34642	Community Center Income	12,000	10,885	10,939	91.15%	100.00%
34643	Outdoor Soccer Fees	65,000	67,219	69,846	107.46%	100.00%
34644	Baseball Fees	24,000	25,093	22,222	92.59%	100.00%
34645	Softball Fees	10,000	13,582	11,280	112.80%	100.00%
34646	Gate	20,000	24,768	33,613	168.07%	100.00%
34647	Old School Hard Ball	7,000	7,291	7,513	107.33%	100.00%
34648	Christmas Nights of Lights	0	30,310	0	0.00%	100.00%
34651	Multi-Purpose Building (Arena)	92,000	91,880	90,266	98.11%	100.00%
34652	Pavilion Rental	3,000	3,545	3,925	130.83%	100.00%
34653	Track Rental	2,500	2,500	1,334	53.36%	100.00%
34654	Field Rental	27,000	28,814	30,094	111.46%	100.00%
34655	Amphitheater	4,500	7,000	6,125	136.11%	100.00%
34656	Concessions	30,470	34,146	29,133	95.61%	100.00%
34657	Overnight - Rv Rental	2,500	11,978	5,000	200.00%	100.00%
34658	Tournament Team Fees	1,500	3,685	4,920	328.00%	100.00%
34712	Advertising - Parks & Rec	5,000	4,500	4,000	80.00%	100.00%
34742	Basketball Income	15,000	15,997	18,885	125.90%	100.00%
34743	Football Income	23,000	24,721	20,094	87.36%	100.00%
34744	Photography	5,000	2,033	5,882	117.64%	100.00%
34745	Vending/Concessions	2,000	1,981	4,015	200.77%	100.00%
34746	Cheerleading	5,000	4,790	6,175	123.50%	100.00%
34747	Rent-Arena Equipment	25,000	31,207	28,556	114.22%	100.00%
34749	Select Soccer	48,333	33,333	40,000	82.76%	100.00%
34760	Library Charges	1,800	1,655	1,901	105.63%	100.00%
34761	Library - Copies	4,000	3,960	2,305	57.62%	100.00%
34794	Community Center M. Fee	1,500	1,572	1,795	119.67%	100.00%
35100	Municipal Court Fines & Costs	307,000	295,499	298,264	97.15%	100.00%
35110	Forfeiture of Bond	0	8,500	3,500	0.00%	100.00%
35120	Community Service Program	2,500	3,018	1,896	75.84%	100.00%
36100	Interest Earnings	5,000	14,389	12,855	257.09%	100.00%
36211	Rent - Cell Tower	14,115	15,644	15,527	110.00%	100.00%
36310	Sale Of Land	0	0	0	0.00%	100.00%
36330	Sale Of Equipment	20,000	30,935	5,617	28.08%	100.00%
36350	Insurance Recoveries	10,000	37,979	14,780	147.80%	100.00%
36721	Contributions - Needy Child Fund	25,000	28,163	13,317	53.27%	100.00%
36901	Pipes/Culverts	2,500	3,359	4,767	190.67%	100.00%
36902	Repayment - Damages - Traffic	0	5,261	0	0.00%	100.00%
36903	Christmas Parade	500	420	465	93.00%	100.00%
36905	Donation - Designated Police	200	0	200	100.00%	100.00%
36932	Proceeds - Loan/Lease Purchase	0	0	0	0.00%	100.00%
36990	Miscellaneous Revenues	2,000	1,708	6,881	344.04%	100.00%
	Total Revenues	**13,185,720**	**12,789,190**	**13,388,549**	**101.54%**	100.00%

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	1,064,000	1,598,702	1,055,476	99.20%	100.00%
41100	Administrative	654,700	546,916	606,587	92.65%	100.00%
41111	City Council	74,621	60,734	64,501	86.44%	100.00%
41210	Municipal Court	331,802	344,885	323,489	97.49%	100.00%
41400	Elections	12,000	0	5,365	44.71%	100.00%
41520	City Attorney	134,075	129,260	126,912	94.66%	100.00%
41530	Accounting And Internal Auditing	33,500	33,435	30,000	89.55%	100.00%
41670	Engineering	351,000	16,942	351,000	100.00%	100.00%
41800	Buildings & Grounds Maintenance	292,894	233,989	241,724	82.53%	100.00%
41900	City Hall Complex	50,065	28,346	46,339	92.56%	100.00%
41920	Special Projects	28,000	878	27,870	99.54%	100.00%
42100	Police	1,478,485	1,321,416	1,466,939	99.22%	100.00%
42121	Criminal Investigation	363,023	309,618	359,928	99.15%	100.00%
42123	Patrol	2,110,459	1,831,228	2,110,546	100.00%	100.00%
42125	Traffic Division	0	6,319	0	0.00%	100.00%
42200	Fire Department	2,643,863	1,691,764	2,540,806	96.10%	100.00%
42400	Protective Inspection	394,003	302,761	391,560	99.38%	100.00%
43110	Highway And Street	747,442	467,784	691,533	92.52%	100.00%
43120	Traffic Control & Street Markers	308,764	161,429	280,941	90.99%	100.00%
43150	Grants	149,108	166,000	149,108	100.00%	100.00%
43170	Garage & Transfer Station	13,270	10,172	11,196	84.37%	100.00%
43190	State Street Aid	0	0	0	0.00%	100.00%
43200	Solid Waste	0	0	0	0.00%	100.00%
44140	Animal Control	239,265	208,400	200,469	83.79%	100.00%
44410	Parks and Recreation	557,280	520,652	526,363	94.45%	100.00%
44420	Multi-Purpose Recreation Bldg	442,918	410,505	437,191	98.71%	100.00%
44430	Community Center	213,007	180,006	212,584	99.80%	100.00%
44450	McBrien School Property	9,800	8,394	8,281	84.50%	100.00%
44610	Soccer - Recreation	55,700	52,446	55,299	99.28%	100.00%
44620	Soccer - Indoor	118,500	58,273	115,867	97.78%	100.00%
44630	Baseball/Softball	67,400	60,578	64,086	95.08%	100.00%
44640	Football/Cheer	25,000	23,399	23,524	94.10%	100.00%
44700	Basketball	12,900	10,554	10,436	80.90%	100.00%
44800	Libraries	213,283	134,389	198,694	93.16%	100.00%
44810	Archives Museum	635	245	390	61.40%	100.00%
47000	Economic Dev/Assistance/Incentives	443,500	614,534	443,500	100.00%	100.00%
47200	Economic Development	61,000	36,738	56,461	92.56%	100.00%
49100	Debt Service	185,000	0	185,000	100.00%	100.00%
49400	Capital Projects - Transfer Out	0	0	0	0.00%	100.00%
	Total Expenditures	**13,880,262**	**11,581,693**	**13,419,964**	**96.68%**	100.00%
Total	**## General Fund**	**-694,542**	**1,207,497**	**-31,415**		

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	12,218	0	0.00%	100.00%
33551	State Gasoline And Motor Fuel Tax	615,412	574,959	582,529	94.66%	100.00%
36100	Interest Earnings	500	437	300	59.99%	100.00%
	Total Revenues and Other Sources	**1,555,694**	**587,614**	**582,829**	**37.46%**	100.00%
EXPENDITURES						
43190	State Street Aid	1,608,000	886,718	1,285,409	79.94%	100.00%
	Total Expenditures	**1,608,000**	**886,718**	**1,285,409**	**79.94%**	**100.00%**
Total	**## State Street Aid Fund**	**-52,306**	**-299,103**	**-702,580**		

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%	100.00%
33110	TDEC Clean Energy Grant	0	29,929	0		
33112	TDOT 2015 Alt Transportation Grant	520,000	0	0	0.00%	100.00%
33113	Building Better Communities Grant	150,000	0	0	0.00%	100.00%
33114	TML Driver Safety Grant	5,000	0	325	6.50%	100.00%
33120	TDOT 015 Multi Modal Grant	950,000	0	58,123	6.12%	100.00%
33121	High Visibility Enforcement Grant	5,000	5,000	0	0.00%	100.00%
33425	Aquatic Stream Clean Grant	1,000	798	500	50.00%	100.00%
33493	TML Safety Grant	3,000	2,000	3,000	100.00%	100.00%
33574	State - Equipment Recycling Grant	3,907	1,436	3,907	100.00%	100.00%
33720	CMAQ Grant	132,000	0	0	0.00%	100.00%
33721	Petco Foundation Grant	5,000	0	2,283	45.67%	100.00%
33923	Safe Routes to School - ER Elementa	204,442	0	0	0.00%	100.00%
33924	Safe Routes to School - Spring Creek	25,000	0	0	0.00%	100.00%
36100	Interest Earnings	50	8	12	19.28%	100.00%
36420	GHSO Police Traffic Services - 2017	15,002	0	15,000	0.00%	100.00%
36451	TN Am. Water Fire Fighters Support	500	0	500	100.00%	100.00%
36710	Walmart Grant - Fire	1,500	1,500	0	0.00%	100.00%
36711	Safety Conservation Grant	8,000	3,713	2,500	31.25%	100.00%
36712	GHSO Distracted Driving Initative	7,323	1,751	5,193	70.91%	100.00%
36921	Homeland Security - Police	25,000	9,200	25,000	100.00%	100.00%
36922	Homeland Security - Fire	38,400	8,252	0	0.00%	100.00%
36924	GHSO (2016) Traffic	13,929	2,289	10,869	78.03%	100.00%
36925	2015 CDBG - Sewer Grant	525,000	0	0	0.00%	100.00%
36926	Walmart Grant - Police	1,800	1,500	1,800	100.00%	100.00%
36962	Operating Transfers-Capital Projects	310,000	166,000	149,108	48.10%	100.00%
	Total Revenues and Other Sources	**3,472,853**	**233,375**	**278,120**	**8.01%**	100.00%
EXPENDITURES						
43150	Grants	3,455,988	133,546	237,456	6.87%	100.00%
	Total Expenditures	**3,455,988**	133,546	**237,456**	**6.87%**	**100.00%**
Total	**## Grant Fund**	**16,865**	**99,829**	**40,664**		

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%	100.00%
36100	Interest Earnings	15	19	13	84.93%	100.00%
36900	Other Financing Sources	0	0	0	0.00%	100.00%
36990	Miscellaneous Revenues	0	0	0	0.00%	100.00%
	Total Revenues and Other Sources	**15**	**19**	**13**	**84.93%**	100.00%
EXPENDITURES						
42127	Custody Of Property	14,650	12,725	14,640	100.00%	100.00%
	Total Expenditures	**14,650**	**12,725**	**14,640**	100.00%	**100.00%**
Total	**## DOJ Forfeiture Fund**	**-14,635**	**-12,705**	**-14,627**		

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	35,834	10,891	42.04%	91.67%
33560	Seized/Awarded by State	12,500	334	18,464	91.96%	91.67%
35200	Drug Related Fines	13,000	21,111	17,312	105.20%	91.67%
35400	Sale Of Confiscated Property	5,000	9,742	0	0.00%	91.67%
36100	Interest Earnings	0	0	0	0.00%	91.67%
36990	Miscellaneous Revenues	1,000	0	1,881	131.50%	91.67%
	Total Revenues and Other Sources	**46,500**	**67,021**	**48,547**	**70.52%**	91.67%
EXPENDITURES						
42129	Drug Investigation and Control	54,345	14,538	65,452	120.44%	91.67%
	Total Expenditures	**54,345**	**14,538**	**65,452**	**120.44%**	**91.67%**
Total	**## Drug Investigation Fund**	**-7,845**	**52,483**	**-16,905**		

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	1,569,972	1,521,160	101.41%	100.00%
34417	Transfer Station	300	741	0	0.00%	100.00%
34418	Extra Cans	1,200	1,040	672	55.97%	100.00%
34420	Dumpster Rentals	3,000	3,871	4,815	160.50%	100.00%
34421	Recycling Rev	5,000	3,127	391	7.82%	100.00%
34422	Recycling - Transfer Station	200	131	1,615	807.43%	100.00%
34426	Sale Of Mulch	10,000	20,013	8,069	80.69%	100.00%
34430	Refuse Collection And Disposal	4,500	5,954	9,125	202.79%	100.00%
36330	Sale of Equipment	0	0	10,235	0.00%	100.00%
	Total Revenues and Other Sources	**1,524,250**	**1,604,850**	**1,556,082**	**102.09%**	100.00%
EXPENDITURES						
43200	Solid Waste	1,803,766	1,500,770	1,718,189	95.26%	100.00%
	Total Expenditures	**1,803,766**	**1,500,770**	**1,718,189**	**95.26%**	**100.00%**
Total	**## Solid Waste Fund**	**-279,516**	**104,080**	**-162,107**		

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%	100.00%
37940	Transfer In	0	1	0	0.00%	100.00%
	Total Revenues and Other Sources	**0**	**1**	**0**	0.00%	**100.00%**
EXPENDITURES						
49200	Debt Payment - Transfer Out	0	9,354	0	0.00%	100.00%
	Total Expenditures	**0**	**9,354**	**0**	**0.00%**	**100.00%**
Total	**## General Debt Service**	**0**	**-9,353**	**0**		

212 TML Loan Fund

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 %
REVENUE						
31920	Room Occupancy Tax	320,000	378,267	416,821	130.26%	100.00%
36100	Interest Earnings	1,000	1,007	1,356	135.58%	100.00%
36915	TML Bond Fund Proceeds	0	0	0	0.00%	100.00%
37940	Transfer In	185,000	9,279	185,000	100.00%	100.00%
	Total Revenues and Other Sources	**506,000**	**388,553**	**603,177**	**119.20%**	100.00%
EXPENDITURES						
49200	Debt Payment	200,160	157,125	167,341	83.60%	100.00%
49300	Bond Payments	121,840	91,162	98,671	80.98%	100.00%
49310	Interest - Serial Bonds	154,250	97,288	141,225	91.56%	100.00%
	Total Expenditures	**476,250**	**345,575**	**403,237**	**84.67%**	100.00%
Total	**## TML Loan Fund**	**29,750**	**42,978**	**195,940**		

341 Capital Projects Fund

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 %**
REVENUE						
33559	State-Exit One - I75	307,000	0	291,950	47.48%	100.00%
36100	Interest Income	0	2,829	4,021	0.00%	100.00%
36330	Sale of Equipment	0	67,651	0	0.00%	100.00%
36932	Loan/Bond Proceeds	750,000	0	750,000		
36961	Operating Transfers - General Fund	866,336	788,591	866,336	100.00%	100.00%
36992	Hamilton County	500,000	500,000	0	0.00%	100.00%
	Total Revenues and Other Sources	**2,423,336**	**1,359,071**	**1,912,307**	**58.06%**	100.00%
EXPENDITURES						
41100	Administrative	0	25,294	0	0.00%	100.00%
41920	Special Projects	0	15,000	0	0.00%	100.00%
42100	Police	0	124,382	0	0.00%	100.00%
42200	Fire Department	1,000,000	673,767	766,621	36.84%	100.00%
43110	Highway And Street	500,000	1,830,852	429,283	64.27%	100.00%
43200	Solid Waste	0	17,797	0	0.00%	100.00%
44410	Parks and Recreation	0	0	0	0.00%	100.00%
47000	Economic Dev/Assistance/Incentives	0	0	0	0.00%	100.00%
47200	Economic Development	50,000	9,700	0	0.00%	100.00%
	Total Expenditures	**1,550,000**	**2,696,793**	**1,195,904**	**30.20%**	100.00%
Total	**## Capital Projects Fund**	**873,336**	**-1,337,722**	**716,402**		