

City of East Ridge

Summary Financial Statement of Revenues and Expenditures
October 2018

Spent year to date - 2019

Fiscal Year Ending June 30, 2019		Year-To-Date by Amount			Variance	
Account	Description	FY 19 Budget	FY 2018	FY 2019	YTD	Avg Yr %
110 General Fund						
REVENUE						
31100	Property Taxes	5,017,816	2,594	11,039	0.22%	33.33%
31200	Property Taxes (Delinquent)	400,000	219,564	239,940	59.99%	33.33%
31610	Local Sales Tax - Co. Trustee	2,845,697	660,438	692,587	24.34%	33.33%
31611	Incremental State Sales Tax	512,860	2,207,077	512,860	100.00%	33.33%
31710	Wholesale Beer Tax	375,000	106,790	103,351	27.56%	33.33%
31800	State Net Allocation	225,000	19,200	13,528	6.01%	33.33%
31810	Minimum Business Licenses	4,000	603	688	17.20%	33.33%
31822	Flea Market	6,000	448	0	0.00%	33.33%
31824	Solicitors' Permit	200	50	100	50.00%	33.33%
31827	5% State Commission	20,000	1,793	1,276	6.38%	33.33%
31912	* Cable TV Franchise Tax	315,000	88,413	31,242	9.92%	33.33%
32120	Wrecker Licenses	300	0	0	0.00%	33.33%
32200	Alcoholic Beverage Tax	100	29	0	0.00%	33.33%
32210	Beer Licenses & Etc.	5,000	687	560	11.20%	33.33%
32220	Liquor Licenses	2,000	850	0	0.00%	33.33%
32225	Fireworks Fees/Permits	3,000	0	0	0.00%	33.33%
32226	Annual Fireworks Permit Fee	300	0	0	0.00%	33.33%
32610	Building Permits	75,000	20,898	22,469	29.96%	33.33%
32615	Fire Preventions/Permits	500	125	100	20.00%	33.33%
32620	Electrical Permits	15,000	5,540	6,174	41.16%	33.33%
32630	Plumbing Permits	8,000	3,451	3,255	40.69%	33.33%
32640	Natural Gas Permits	600	628	720	120.00%	33.33%
32650	Excavating Permits (St. Opening)	1,000	40	60	6.00%	33.33%
32660	Zoning Permits	2,000	600	0	0.00%	33.33%
32671	Regular Sign Permits	2,000	685	770	38.50%	33.33%
32672	Temporary Sign Permits	800	300	165	20.63%	33.33%
32691	Tree Trimming Permits	50	10	30	60.00%	33.33%
32905	Other Code Enforcement Fees	22,000	6,016	4,714	21.43%	33.33%
32960	Yard Sale Permits	300	110	90	30.00%	33.33%
32990	Mechanical Permits	4,000	1,384	2,520	63.00%	33.33%
33290	FEMA - Gatlinburg Fire	0	0	0	0.00%	33.33%
33291	FEMA - Flippers Bend	0	0	0	0.00%	33.33%
33410	State Law Enforcement Education	23,400	0	0	0.00%	33.33%
33430	State Fire Service Educational Grant	11,400	0	0	0.00%	33.33%
33500	Prof. Fee 4701 Effective 03/19/18	0	0	0	0.00%	33.33%
33510	State Sales Tax	2,255,656	426,367	443,684	19.67%	33.33%
33515	State Sales Tax/Telecommunications	3,500	0	1,198	34.23%	33.33%
33520	State Income Tax	50,000	0	0	0.00%	33.33%
33530	** State Beer Tax	10,592	5,296	5,264	49.70%	33.33%
33540	State Mixed Drink Tax	15,000	3,922	3,915	26.10%	33.33%
33552	State-City Streets And Transportation	45,000	10,575	10,414	23.14%	33.33%
33560	Seized/Awarded by State	0	10,556	0	0.00%	33.33%
33590	Telecom Privilege City	0	0	0	0.00%	33.33%
33591	* TVA - Gross Receipts Tax	240,000	0	0	0.00%	33.33%
33593	Corporate Excise Tax	5,000	0	0	0.00%	33.33%
34121	Clerks' Fees - Business Tax	2,000	465	555	27.75%	33.33%
34211	Accident Report Charges	6,000	2,396	2,592	43.19%	33.33%
34212	Driver Licenses Reinstatement Fee	2,000	355	815	40.75%	33.33%
34221	Ridgeside Fire Service Contract	95,841	39,934	31,947	33.33%	33.33%
34231	Police Services	0	0	0	0.00%	33.33%
34314	Mowing	8,820	0	0	0.00%	33.33%

Fiscal Year Ending June 30, 2019		Year-To-Date by Amount			Variance	
Account	Description	FY 19 Budget	FY 2018	FY 2019	YTD	Avg Yr %
34515	Rabies & Spay/Neuter Cert.	1,000	245	205	20.50%	33.33%
34516	Registration	4,000	500	1,255	31.38%	33.33%
34517	Adoption	14,000	5,600	4,185	29.89%	33.33%
34518	Board & Impound Fees	4,500	1,335	1,215	27.00%	33.33%
34520	A/S Donations-Designated	5,000	950	485	9.70%	33.33%
34640	Rentals - ERHS Complex	5,000	0	2,550	35.00%	33.33%
34641	Indoor Soccer Income	150,000	1,477	2,394	1.60%	33.33%
34642	Community Center Income	12,000	2,768	5,429	45.24%	33.33%
34643	Outdoor Soccer Fees	75,000	32,051	28,688	38.25%	33.33%
34644	Baseball Fees	25,000	4,647	4,805	19.22%	33.33%
34645	Softball Fees	12,000	2,947	3,382	28.18%	33.33%
34646	Gate	22,000	0	5,548	25.22%	33.33%
34647	Old School Hard Ball	7,000	2,280	560	8.00%	33.33%
34651	Multi-Purpose Building (Arena)	100,000	38,850	47,250	47.25%	33.33%
34652	Pavilion Rental	3,500	1,605	1,675	47.86%	33.33%
34653	Track Rental	2,500	100	200	8.00%	33.33%
34654	Field Rental	28,000	9,492	11,795	42.13%	33.33%
34655	Amphitheater	6,000	2,900	2,250	37.50%	33.33%
34656	Concessions	33,000	2,620	5,865	17.77%	33.33%
34657	Overnight - Rv Rental	5,000	4,785	3,120	62.40%	33.33%
34658	Tournament Team Fees	2,500	0	0	0.00%	33.33%
34712	Advertising - Parks & Rec	4,500	0	0	0.00%	33.33%
34742	Basketball Income	22,000	130	0	0.00%	33.33%
34743	Football Income	23,500	17,715	5,692	24.22%	33.33%
34744	Photography	4,000	0	883	22.07%	33.33%
34745	Vending/Concessions	2,000	671	9	0.45%	33.33%
34746	Cheerleading	6,000	3,850	4,345	72.42%	33.33%
34747	Rent-Arena Equipment	30,000	11,418	15,191	50.64%	33.33%
34749	Select Soccer	39,000	13,333	13,333	34.19%	33.33%
34760	Library Charges	1,800	652	596	33.12%	33.33%
34761	Library - Copies	2,000	778	432	21.58%	33.33%
34794	Community Center M. Fee	1,500	400	300	20.00%	33.33%
35100	Municipal Court Fines & Costs	331,134	89,399	151,797	45.84%	33.33%
35110	Forfeiture of Bond	0	0	4,500	0.00%	33.33%
35120	Community Service Program	2,000	393	0	0.00%	33.33%
36100	Interest Earnings	12,000	3,868	2,864	23.86%	33.33%
36211	Rent - Cell Tower	15,527	5,176	5,176	33.33%	33.33%
36330	Sale Of Equipment	20,000	77	260	1.30%	33.33%
36350	Insurance Recoveries	32,000	0	30,050	93.91%	33.33%
36720	Friends - Pioneer Playground	0	1,000	0	0.00%	33.33%
36721	Contributions - Needy Child Fund	0	0	0	0.00%	33.33%
36722	Mary G Starnes Estate - History	0	10,000	0	0.00%	33.33%
36723	Mary G Starnes Estate - Library	0	10,000	0	0.00%	33.33%
36724	Settlements (Lawsuits)	0	0	0	0.00%	33.33%
36901	Pipes/Culverts	8,000	7,024	1,445	18.06%	33.33%
36902	Repayment - Damages	0	0	0	0.00%	33.33%
36903	Christmas Parade	500	80	10	2.00%	33.33%
36905	Donation - Designated Police	0	504	0	0.00%	33.33%
36932	Proceeds - Loan/Lease Purchase	0	0	0	0.00%	33.33%
36990	Miscellaneous Revenues	3,000	12,304	24,500	816.67%	33.33%
Total Revenues		13,715,193	4,152,112	2,542,857	18.54%	33.33%

Fiscal Year Ending June 30, 2019		Year-To-Date by Amount			Variance	
Account	Description	FY 19 Budget	FY 2018	FY 2019	YTD	Avg Yr %
110 General Fund						
EXPENDITURES						
41000	General Government	1,237,400	560,357	702,080	56.74%	33.33%
41100	Administrative	719,510	234,095	233,026	32.39%	33.33%
41111	City Council	72,662	19,870	19,189	26.41%	33.33%
41210	Municipal Court	382,625	93,248	145,669	38.07%	33.33%
41400	Elections	6,000	0	0	0.00%	33.33%
41520	City Attorney	122,075	36,271	34,535	28.29%	33.33%
41530	Accounting And Internal Auditing	33,500	16,500	13,500	40.30%	33.33%
41670	Engineering	137,300	14,404	100,934	73.51%	33.33%
41800	Buildings & Grounds Maintenance	256,839	98,277	76,085	29.62%	33.33%
41900	City Hall Complex	35,500	10,188	12,845	36.18%	33.33%
41920	Special Projects	2,000	65	0	0.00%	33.33%
42100	Police	1,492,376	718,535	673,873	45.15%	33.33%
42121	Criminal Investigation	522,611	121,401	148,965	28.50%	33.33%
42123	Patrol	2,458,403	748,112	801,079	32.59%	33.33%
42125	Traffic Division	126,458	0	42,084	33.28%	33.33%
42200	Fire Department	2,327,237	817,372	762,143	32.75%	33.33%
42400	Building/Planning/Zoning	625,359	196,681	205,688	32.89%	33.33%
43110	Highway And Street	650,330	409,870	188,944	29.05%	33.33%
43120	Traffic Control & Street Markers	271,766	76,575	71,643	26.36%	33.33%
43150	Grants	210,000	0	60,000	28.57%	33.33%
43170	Transfer Station/Brush Pit/Fleet	13,350	-978	618	4.63%	33.33%
44140	Animal Control	281,222	79,083	92,729	32.97%	33.33%
44410	Parks and Recreation	623,628	206,678	202,679	32.50%	33.33%
44420	Multi-Purpose Recreation Bldg	428,853	124,534	135,622	31.62%	33.33%
44430	Community Center	269,850	69,595	77,243	28.62%	33.33%
44440	ERHS Complex	123,929	17,938	20,758	16.75%	33.33%
44450	McBrien Complex	9,600	2,866	3,206	33.39%	33.33%
44610	Soccer - Recreation	75,500	30,579	26,647	35.29%	33.33%
44620	Soccer - Indoor	69,450	0	0	0.00%	33.33%
44630	Baseball/Softball	65,400	6,702	9,299	14.22%	33.33%
44640	Football/Cheer	25,900	18,135	17,755	68.55%	33.33%
44700	Basketball	16,200	0	0	0.00%	33.33%
44800	Libraries	200,722	55,645	59,632	29.71%	33.33%
44810	History Museum	14,400	111	111	0.77%	33.33%
46100	Urban Redevelopment & Housing	0	0	0	0.00%	33.33%
46500	Community Development Programs	15,000	0	2,603	17.35%	33.33%
47000	Economic Dev/Assistance/Incentives	0	1,133,954	0	0.00%	33.33%
47200	Economic Development	41,000	1,418	2,548	6.22%	33.33%
49100	Debt Service	119,490	0	119,490	100.00%	33.33%
49400	Capital Projects - Transfer Out	0	97,144	0	0.00%	33.33%
	Total Expenditures	14,083,445	6,015,224	5,063,223	35.95%	33.33%
Total	## General Fund	-368,252	-1,863,111	-2,520,366		

Fiscal Year Ending June 30, 2019		Year-To-Date by Amount			Variance	
Account	Description	FY 19 Budget	FY 2018	FY 2019	YTD	Avg Yr %
121 State Street Aid Fund						
REVENUE						
33450	State TIP Grant	0	0	0	0.00%	33.33%
33550	2017 Gas Tax	112,500	19,667	38,014	33.79%	33.33%
33551	State Gasoline And Motor Fuel Tax	540,518	157,040	152,841	28.28%	33.33%
36100	Interest Earnings	100	19	49	48.91%	33.33%
	Total Revenues and Other Sources	653,118	176,726	190,903	29.23%	33.33%
EXPENDITURES						
43190	State Street Aid	921,441	84,071	81,786	8.88%	33.33%
	Total Expenditures	921,441	84,071	81,786	8.88%	33.33%
Total	## State Street Aid Fund	-268,323	92,655	109,117		

Fiscal Year Ending June 30, 2019		Year-To-Date by Amount			Variance	
Account	Description	FY 19 Budget	FY 2018	FY 2019	YTD	Avg Yr %
122 Grant Fund						
REVENUE						
33108	ADA Retro Fitting Grant	522,000	0	0	0.00%	33.33%
33109	CDBG Blight Removal	315,000	0	0	0.00%	33.33%
33112	TDOT 2015 Alt Transportation Grant	0	0	0	0.00%	33.33%
33113	Building Better Communities Grant	0	0	0	0.00%	33.33%
33114	TML Driver Safety Grant	5,000	0	0	0.00%	33.33%
33120	TDOT 2015 Multi Modal Grant	1,000,000	0	0	0.00%	33.33%
33121	High Visibility Enforcement Grant	0	0	0	0.00%	33.33%
33425	Aquatic Stream Clean Grant	1,000	0	0	0.00%	33.33%
33493	TML Safety Grant	3,000	0	0	0.00%	33.33%
33574	State - Equipment Recycling Grant	4,000	0	0	0.00%	33.33%
33721	Petco Foundation Grant	5,000	0	0	9.00%	33.33%
33923	Safe Routes to School - ER Elementa	200,000	0	0	0.00%	33.33%
33924	Safe Routes to School - Spring Creek	25,000	0	0	0.00%	33.33%
36100	Interest Earnings	25	5	1	2.48%	33.33%
36420	GHSO Police Traffic Services - 2017	35,000	0	5,109	14.60%	33.33%
36421	TN Am. Water Fire Fighters Support	500	0	0	0.00%	33.33%
36422	Target Grant	1,000	0	0	0.00%	33.33%
36423	Maddie's Fund	5,000	0	0	0.00%	33.33%
36710	Walmart Grant - Fire	0	0	0	0.00%	33.33%
36711	Safety Conservation Grant	5,000	0	0	0.00%	33.33%
36712	GHSO Distracted Driving Initiative	0	0	0	0.00%	33.33%
36921	Homeland Security - Police	15,000	0	0	0.00%	33.33%
36922	Homeland Security - Fire	20,000	0	0	0.00%	33.33%
36924	GHSO (2016) Traffic	0	0	0	0.00%	33.33%
36925	2015 CDBG - Sewer Grant	0	0	0	0.00%	33.33%
36926	Walmart Grant - Police	2,500	2,500	0	0.00%	33.33%
36962	Operating Transfers-Capital Projects	210,000	0	60,000	28.57%	33.33%
	Total Revenues and Other Sources	2,374,025	2,505	65,110	2.74%	33.33%
EXPENDITURES						
43150	Grants	2,374,025	5,232	25,349	1.07%	33.33%
	Total Expenditures	2,374,025	5,232	25,349	1.07%	33.33%
Total ## Grant Fund		0	-2,727	39,762		

Fiscal Year Ending June 30, 2019		Year-To-Date by Amount			Variance	
Account	Description	FY 19 Budget	FY 2018	FY 2019	YTD	Avg Yr %
126 DOJ Forfeiture Fund						
REVENUE						
35160	Dept. Of Justice Forfeiture Funds	0	0	0	0.00%	33.33%
36100	Interest Earnings	0	0	0	0.00%	33.33%
36900	Other Financing Sources	0	0	0	0.00%	33.33%
36990	Miscellaneous Revenues	0	0	0	0.00%	33.33%
	Total Revenues and Other Sources	0	0	0	0.00%	33.33%
EXPENDITURES						
42127	Custody Of Property	240	80	80	33.00%	33.33%
	Total Expenditures	240	80	80	33.00%	33.33%
Total	## DOJ Forfeiture Fund	-240	-80	-80		

Fiscal Year Ending June 30, 2019		Year-To-Date by Amount			Variance	
Account	Description	FY 19 Budget	FY 2018	FY 2019	YTD	Avg Yr %
127 Drug Investigation Fund						
REVENUE						
33197	Federal/State Grants	10,000	2,175	0	0.00%	33.33%
33560	Seized/Awarded by State	15,000	34,739	2,270	18.47%	33.33%
35200	Drug Related Fines	20,000	7,744	6,380	31.90%	33.33%
35400	Sale Of Confiscated Property	0	0	7,280	0.00%	33.33%
36100	Interest Earnings	0	0	0	0.00%	33.33%
36990	Miscellaneous Revenues	0	100	0	0.00%	33.33%
	Total Revenues and Other Sources	45,000	44,758	16,430	36.51%	33.33%
EXPENDITURES						
42129	Drug Investigation and Control	45,000	10,912	46,348	103.00%	33.33%
	Total Expenditures	45,000	10,912	46,348	103.00%	33.33%
Total	## Drug Investigation Fund	0	33,845	-29,918		

Fiscal Year Ending June 30, 2019		Year-To-Date by Amount			Variance	
Account	Description	FY 19 Budget	FY 2018	FY 2019	YTD	Avg Yr %
130 Economic Development Fund						
REVENUE						
31611	Incremental State Sales Tax Revenue	1,760,429	0	1,710,325	97.15%	33.33%
	Interest Earnings	<u>0</u>	<u>0</u>	<u>14</u>	0.00%	33.33%
	Total Revenues and Other Sources	1,760,429	0	1,710,338	97.15%	33.33%
EXPENDITURES						
	Economic Development	1,223,494	0	1,120,015	91.55%	33.33%
	Debt Payment	<u>536,935</u>	<u>0</u>	<u>322,941</u>	60.15%	33.33%
	Total Expenditures	1,760,429	0	1,443,039	81.97%	33.33%
Total	## Economic Development Fund	<u>0</u>	<u>0</u>	<u>267,300</u>		

Fiscal Year Ending June 30, 2019		Year-To-Date by Amount			Variance	
Account	Description	FY 19 Budget	FY 2018	FY 2019	YTD	Avg Yr %
131 Solid Waste Fund						
REVENUE						
34416	Special Assessment - Garbage	1,500,050	421	1,193	0.01%	33.00%
34417	Transfer Station	0	0	0	0.00%	33.00%
34418	Extra Cans	1,000	560	60	6.00%	33.00%
34420	Dumpster Rentals	4,500	1,400	2,600	57.78%	33.00%
34421	Recycling Rev	1,000	242	0	0.00%	33.00%
34422	Recycling - Transfer Station	1,000	440	853	85.28%	33.00%
34426	Sale Of Mulch	10,000	594	164	1.64%	33.00%
34430	Refuse Collection And Disposal	5,500	2,070	3,155	57.37%	33.00%
36330	Sale of Equipment	0	0	685	0.00%	33.00%
	Total Revenues and Other Sources	1,523,050	5,727	8,710	0.57%	33.00%
EXPENDITURES						
43200	Solid Waste	1,370,627	553,355	432,859	31.58%	33.33%
	Total Expenditures	1,370,627	553,355	432,859	31.58%	33.33%
Total	## Solid Waste Fund	152,423	-547,628	-424,148		

Fiscal Year Ending June 30, 2019		Year-To-Date by Amount			Variance	
Account	Description	FY 19 Budget	FY 2018	FY 2019	YTD	Avg Yr %
212 TML Loan Fund						
REVENUE						
31920	Room Occupancy Tax	400,000	131,963	133,781	33.45%	33.33%
36100	Interest Earnings	5,000	1,321	3,497	69.95%	33.33%
37940	Transfer In	656,425	0	442,431	67.40%	33.33%
	Total Revenues and Other Sources	1,061,425	133,284	579,710	54.62%	33.33%
EXPENDITURES						
49100	CJ Parkway Streetscape	74,210	0	0	0.00%	33.33%
49200	2004 - Camp Jordan/Fire Station 2	204,160	6,565	7,486	3.67%	33.33%
49300	2015 - BAN Conversion	119,490	9,333	11,278	9.44%	33.33%
49310	2015 - Exit One/Capital Projects	209,250	70,613	70,613	33.75%	33.33%
49320	2017 - Exit One - I75	253,475	0	252,328	99.55%	33.33%
	Total Expenditures	860,585	86,510	341,705	39.71%	33.33%
Total	## TML Loan Fund	200,840	46,774	238,005		

Fiscal Year Ending June 30, 2019		Year-To-Date by Amount			Variance	
Account	Description	FY 19 Budget	FY 2018	FY 2019	YTD	Avg Yr %
341 Capital Projects Fund						
REVENUE						
33559	State-Exit One - I75	0	0	0	0.00%	33.33%
36100	Interest Income	3,000	2,401	0	0.00%	33.33%
36932	Loan/Bond Proceeds	4,300,000	1,915,412	0	0.00%	33.33%
36961	Operating Transfers - General Fund	115,852	344,883	115,852	100.00%	33.33%
36992	Hamilton County	0	0	0	0.00%	33.33%
	Total Revenues and Other Sources	4,418,852	2,262,696	115,852	0.00%	33.33%
EXPENDITURES						
41100	Administrative	0	0	0	0.00%	33.33%
42200	Fire Department	0	441,053	0	0.00%	33.33%
43110	Highway And Street	371,500	1,517,071	497,850	134.01%	33.33%
44410	Parks & Recreation	4,300,000	0	22,536	0.52%	33.33%
47200	Economic Development	50,000	0	10,000	20.00%	33.33%
	Total Expenditures	4,721,500	1,958,124	530,386	11.23%	33.33%
Total	## Capital Projects Fund	-302,648	304,572	-414,534		