HAMILTON COUNTY, TENNESSEE

QUARTERLY FINANCIAL UPDATE - COUNTY GENERAL FUND

fiscal year 2026

(12 months ended June 30, 2026)

Prepared by Hamilton County Finance
Unaudited - nos. are subject to change

KEY FINANCIAL INDICATORS

Bond rating:	**AAA** *(highest by each of 3 largest bond rating agencies)*
	Indicates extremely strong financial position and allows us to issue bonds at lower interest cost
Property tax levy rate:	**$1.5157** *(lowest rate since 1941)*
Estimated revenue per each one cent of property tax:	**$2,046,600**
Total Assessed Valuation of Property	**$21,034,773,000**
Total Property Tax Levy - tax year 2025	**$318,824,000**
Total budget for FY 2026	**$1,092,678,000**

General Fund

Total budget for FY 2026	**$331,959,000**
Property tax revenues budgeted - FY 2026	**$196,676,000**

Hamilton County, Tennessee
General Fund Operations Year-to-Date (UNAUDITED)
FY 2026 (through 6/30/2025)

Description	Original FY 2026 Budget	Amended FY 2026 Budget	YTD Thru 06/30/2026	YTD Thru 06/30/2025	FY 2026 Budget Remaining
REVENUES AND OTHER FINANCING SOURCES					
Taxes					
Property Taxes:					
Real Property Tax	172,773,900	172,773,900	**169,491,663**	165,607,226	3,282,237
Personalty Tax	10,505,700	10,505,700	**8,938,627**	9,533,407	1,567,073
ILOT - TVA	4,572,400	4,572,400	**5,112,183**	4,605,252	(539,783)
ILOT - EPB	4,951,700	4,951,700	**4,741,910**	4,837,609	209,790
ILOT - Other	1,958,500	1,958,500	**1,016,587**	1,371,569	941,913
Penalty, Interest & Other	1,914,100	1,914,100	**1,636,690**	1,648,461	277,410
Total Property Taxes Revenue	196,676,300	196,676,300	**190,937,660**	187,603,524	5,738,640
Local Sales Tax	11,027,000	11,027,000	**12,605,585**	11,253,757	(1,578,585)
Business Taxes	15,335,319	15,335,319	**15,362,939**	13,121,180	(27,620)
Wholesale Beer Tax	1,100,000	1,100,000	**950,520**	1,020,732	149,480
Total Taxes	224,138,619	224,138,619	**219,856,704**	212,999,193	4,281,915
Licenses and Permits	1,882,500	1,882,500	**1,800,841**	1,835,928	81,659
Intergovernmental revenues					
State of Tennessee	28,871,639	35,585,284	**26,580,693**	27,018,175	9,004,591
United States Government	5,883,804	6,093,309	**4,714,330**	7,171,675	1,378,979
Cities	3,129,088	3,129,088	**2,766,362**	3,179,557	362,726
Opioid Settlement	2,681,512	3,036,512	**1,428,037**	2,027,969	1,608,475
Total intergovernmental revenues	40,566,043	47,844,193	**35,489,422**	39,397,376	12,354,771
Charges for Services					
Health Department	3,205,542	3,205,542	**2,204,915**	2,182,705	1,000,627
Ambulance	19,000,000	19,000,000	**18,240,949**	17,501,327	759,051
Other	7,189,815	7,352,216	**7,507,919**	6,351,433	(155,703)
Total Charges for Services	29,395,357	29,557,758	**27,953,783**	26,035,465	1,603,975
Fines, Forfeitures and Penalties	2,084,350	2,084,350	**1,819,508**	1,527,775	264,842
Investment Earnings	6,970,000	6,970,000	**6,796,001**	8,982,447	173,999
Miscellaneous					
Cable TV	1,447,564	1,447,564	**1,115,491**	1,171,599	332,073
Other	4,983,150	5,026,150	**3,892,156**	4,681,449	1,133,994
Total Miscellaneous Revenues	6,430,714	6,473,714	**5,007,647**	5,853,048	1,466,067
Other Financing Sources					
Transfers In	19,906,412	20,371,808	**19,562,115**	16,292,740	809,693
Other	585,000	585,000	**678,573**	694,526	(93,573)
Total Other Financing Sources	20,491,412	20,956,808	**20,240,688**	16,987,266	716,120
TOTAL REVENUES AND OTHER FINANCING SOURCES	**331,958,995**	**339,907,942**	**318,964,594**	**313,618,498**	**20,943,348**
EXPENDITURES AND TRANSFERS OUT					
Independent Offices	43,202,289	43,733,595	**41,168,842**	40,855,523	2,564,753
Unassigned Departments					
Unassigned Departments	25,990,348	26,526,743	**24,484,295**	24,198,725	2,042,448
Unassigned - Capital Outlay	7,534,660	9,706,355	**4,873,538**	10,451,261	4,832,817
Unassigned - Transfers					
Transfers to Debt Service Fund	52,851,495	52,851,495	**52,851,495**	44,912,613	-
Other Transfers	200,000	200,000	**200,000**	6,200,000	-
Total Unassigned	86,576,503	89,284,593	**82,409,328**	85,762,599	6,875,265
Finance	12,442,425	14,145,869	**13,193,622**	11,153,051	952,247
Public Works	51,140,605	51,627,663	**44,226,573**	47,031,133	7,401,090
Health Services	29,295,994	29,684,773	**26,041,119**	27,270,452	3,643,654
Human Resources	2,351,206	3,083,010	**2,541,010**	2,098,007	542,000
Public Safety	35,762,494	36,765,475	**34,739,002**	31,755,994	2,026,473
Sheriff	71,187,479	74,370,738	**70,159,991**	70,293,729	4,210,747
TOTAL EXPENDITURES AND TRANSFERS OUT	**331,958,995**	**342,695,716**	**314,479,487**	**316,220,488**	**28,216,229**
NET INCREASE (DECREASE) IN FUND BALANCE	**-**	**(2,787,774)**	**4,485,107**	**(2,601,990)**	**(7,272,881)**

EXPENDITURES AND TRANSFERS OUT

year ended June 30, 2026

total expenditures $314,479,000

