HAMILTON COUNTY, TENNESSEE

QUARTERLY FINANCIAL UPDATE - COUNTY GENERAL FUND

fiscal year 2027

(quarter ended Sept. 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:	**$2,081,800**
Total Assessed Valuation of Property	**$21,462,801,000**
Total Property Tax Levy - tax year 2027	**$327,385,000**
Total budget for FY 2027	**$1,111,872,000**

General Fund

Total budget for FY 2027	**$338,587,000**
Property tax revenues budgeted - FY 2027	**$200,072,000**

Hamilton County, Tennessee
General Fund Operations Year-to-Date (UNAUDITED)
FY 2027 (through 9/30/2026)

Description	Original FY 2027 Budget	Amended FY 2027 Budget	YTD Thru 09/30/2026	YTD Thru 09/30/2025	FY 2027 Budget Remaining
REVENUES AND OTHER FINANCING SOURCES					
Taxes					
Property Taxes:					
Real Property Tax	176,229,400	176,229,400	**866,757**	702,615	175,362,643
Personalty Tax	10,715,800	10,715,800	**17,212**	36,065	10,698,588
ILOT - TVA	4,663,800	4,663,800	**57,827**	57,827	4,605,973
ILOT - EPB	5,050,800	5,050,800	**4,741,910**	4,837,609	308,890
ILOT - Other	1,612,186	1,612,186	-	-	1,612,186
Penalty, Interest & Other	1,799,000	1,799,000	**177,391**	91,339	1,621,609
Total Property Taxes Revenue	200,070,986	200,070,986	**5,861,097**	5,725,455	194,209,889
Local Sales Tax	12,494,000	12,494,000	**3,206,490**	3,045,599	9,287,510
Business Taxes	16,133,000	16,133,000	**1,795,283**	1,243,497	14,337,717
Wholesale Beer Tax	1,007,000	1,007,000	**230,148**	188,800	776,852
Total Taxes	229,704,986	229,704,986	**11,093,018**	10,203,351	218,611,968
Licenses and Permits	1,854,500	1,854,500	**553,978**	413,685	1,300,522
Intergovernmental revenues					
State of Tennessee	29,036,205	29,874,268	**2,500,431**	2,502,332	27,373,837
United States Government	5,665,346	5,665,346	**738,285**	(83,114)	4,927,061
Cities	2,758,948	2,878,948	**93,627**	47,903	2,785,321
Opioid Settlement	1,710,621	1,770,621	**381,202**	390,675	1,389,419
Total intergovernmental revenues	39,171,120	40,189,183	**3,713,545**	2,857,796	36,475,638
Charges for Services					
Health Department	2,913,342	2,913,342	**491,860**	594,611	2,421,482
Ambulance	20,900,000	20,900,000	**2,721,745**	3,045,274	18,178,255
Other	7,600,552	7,600,552	**1,169,411**	1,268,505	6,431,141
Total Charges for Services	31,413,894	31,413,894	**4,383,016**	4,908,390	27,030,878
Fines, Forfeitures and Penalties	1,888,350	1,888,350	**266,658**	189,730	1,621,692
Investment Earnings	6,970,000	6,970,000	**861,577**	1,056,517	6,108,423
Miscellaneous					
Cable TV	1,356,383	1,356,383	**11,135**	-	1,345,248
Other	4,686,505	4,689,005	**782,805**	738,801	3,906,200
Total Miscellaneous Revenues	6,042,888	6,045,388	**793,940**	738,801	5,251,448
Other Financing Sources					
Transfers In	19,006,621	19,066,621	**3,877,796**	3,485,123	15,188,825
Other	2,535,000	2,535,000	**37,727**	44,015	2,497,273
Total Other Financing Sources	21,541,621	21,601,621	**3,915,523**	3,529,138	17,686,098
TOTAL REVENUES AND OTHER FINANCING SOURCES	**338,587,359**	**339,667,922**	**25,581,255**	**23,897,408**	**314,086,667**
EXPENDITURES AND TRANSFERS OUT					
Independent Offices	44,681,081	45,066,405	**10,257,680**	9,752,423	34,808,725
Unassigned Departments					
Unassigned Departments	23,058,617	23,501,381	**3,784,986**	5,299,950	19,716,395
Unassigned - Capital Outlay	10,775,851	11,889,490	**885,343**	1,167,741	11,004,147
Unassigned - Transfers					
Transfers to Debt Service Fund	52,228,870	52,228,870	**14,311,825**	7,271,375	37,917,045
Other Transfers	200,000	200,000	-	-	200,000
Total Unassigned	86,263,338	87,819,741	**18,982,154**	13,739,066	68,837,587
Finance	12,851,866	12,922,668	**2,883,647**	2,692,166	10,039,021
Public Works	52,039,062	52,780,733	**10,592,450**	10,073,194	42,188,283
Health Services	26,883,285	27,156,531	**6,502,521**	6,615,303	20,654,010
Human Resources	3,181,173	3,208,459	**672,031**	505,514	2,536,428
Public Safety	39,333,850	39,583,523	**11,742,698**	10,549,229	27,840,825
Sheriff	73,353,704	76,069,323	**18,777,815**	15,921,606	57,291,508
TOTAL EXPENDITURES AND TRANSFERS OUT	**338,587,359**	**344,607,383**	**80,410,996**	**69,848,501**	**264,196,387**
NET INCREASE (DECREASE) IN FUND BALANCE	**-**	**(4,939,461)**	**(54,829,741)**	**(45,951,093)**	**49,890,280**

EXPENDITURES AND TRANSFERS OUT

three months ended September 30, 2026

total expenditures $80,411,000

