Municipal Crosswalk Update:
Introducing TAG

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Division of Local Government Audit

TENNESSEE COMPTROLLER OF THE TREASURY

1

Disclaimer

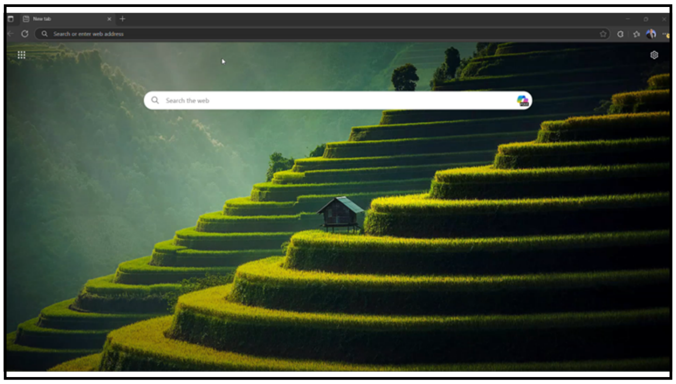
The opinions expressed during this presentation are my own. They do not necessarily represent the views of the Tennessee Comptroller of the Treasury, his representatives, or the Tennessee Division of Local Government Audit.

TENNESSEE COMPTROLLER OF THE TREASURY

2

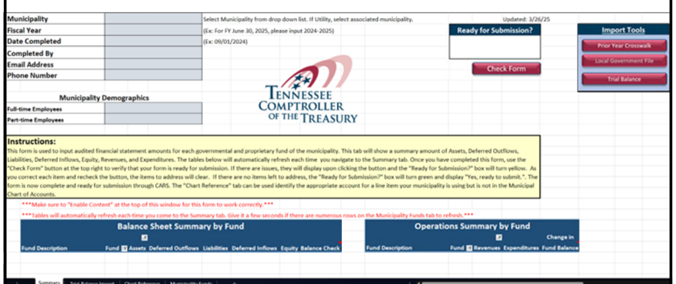
Updated Municipal Crosswalk

3



4

Overview of New Features



5

Overview of New Features

Balance Sheet Summary by Fund

Fund Description	Fund	Assets	Deferred Outflows	Liabilities	Deferred Inflows	Equity	Balance Check
General Fund	110	$ 71,522,960.49	$ -	$ 3,866,631.14	$ 42,071,864.61	$ 25,584,464.74	$ 0.00
State Street Aid Fund	121	$ 342,632.16	$ -	$ 319,864.52	$ -	$ 22,767.64	$ (0.00)

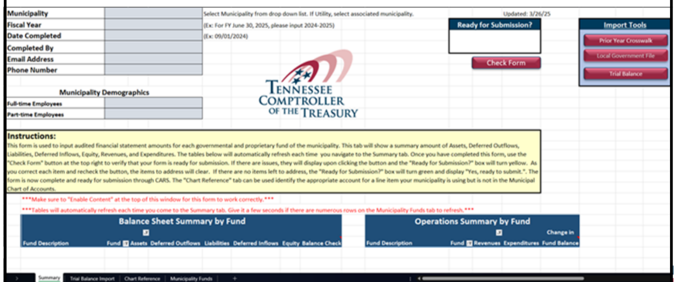
Operations Summary by Fund

Fund Description	Fund	Revenues	Expenditures	Change in Fund Balance
General Fund	110	$ 99,256,547.04	$ 99,249,127.30	$ 7,419.74
State Street Aid Fund	121	$ 3,038,198.35	$ 3,026,974.24	$ 11,224.11

Tennessee Comptroller of the Treasury

6

Overview of New Features



7

Overview of New Features

Import Tools

- Prior Year Crosswalk
- Local Government File
- Trial Balance

PRIOR YEAR CROSSWALK and **LOCAL GOVERNMENT FILE** are unchanged from prior year.

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8

Overview of New Features

Import Tools

- Prior Year Crosswalk
- Local Government File
- Trial Balance

Trial Balance

New Import Option

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9

Trial Balance

New Import Option

Who this is for:

- Entities that utilize the Municipal Uniform Chart of Accounts to convert their data into the consolidated format required for submission.

Who this is NOT for:

- Entities that create their own chart of accounts to maintain their accounting records

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10

Trial Balance

New Import Option

ASSETS

11000				**Cash**
	11100			Cash on Hand
	11200			Cash in Bank
		11210		Cash in Bank-Checking
			11211	Regular Checking
			11212	Checking Account #2
			11213	Checking Account #3
			11214	Checking Account #4
			11215	Checking Account #5
			11216	Checking Account #6
			11217	Checking Account #7
			11218	Checking Account #8
			11219	Checking Account #9
		11220		Cash in Bank - Savings
			11221	Savings Account
			11222	Savings Account #2
			11223	Savings Account #3
			11224	Savings Account #4
			11225	Savings Account #5
			11226	Savings Account #6
			11227	Savings Account #7
			11228	Savings Account #8
			11229	Savings Account #9

ASSETS

11100	Cash on Hand
11210	Cash in Bank - Regular Checking
11220	Cash in Bank - Savings

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11

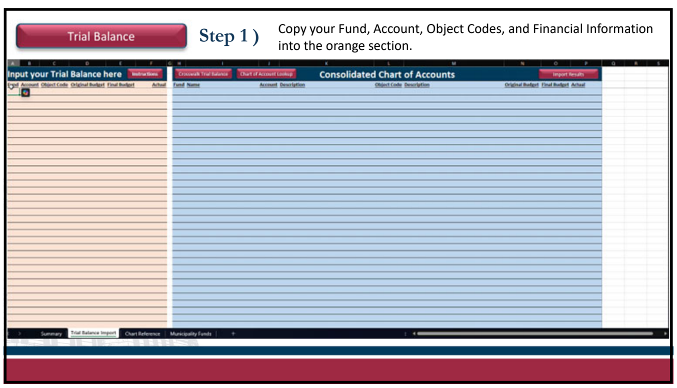
Trial Balance

New Import Option

12

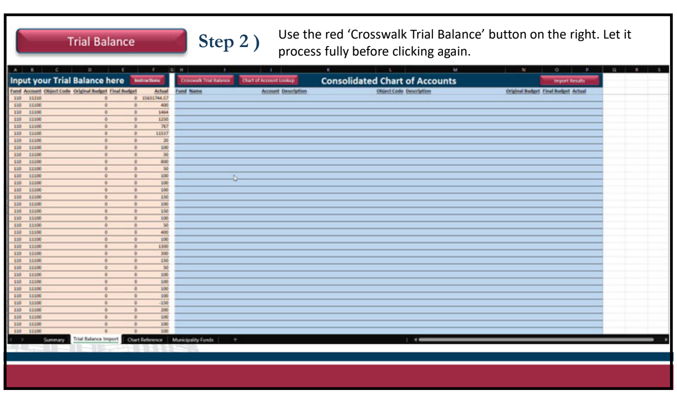
Trial Balance
New Import Option
Instructions - Trial Balance Import
If your municipality uses the Municipal Chart of Accounts, this tool helps convert your trial balance into the consolidated Chart of Accounts.
1) Copy your Fund, Account, Object Codes, and financial information into the orange section.
2) Use the red 'Crosswalk Trial Balance' button on the right. Let it process fully before clicking again.
3) Results show the most similar chart of account references from the 'Chart Reference' tab. Compare the blue section to your original data for accuracy.
4) If you disagree with a match, use the 'Chart of Account Lookup' tool for more suggestions and manually input them into the ORANGE section and press the 'Crosswalk Trial balance' button to refresh after your changes are made.
5) When done, use the 'Import Results' button to import your results to the Municipality Funds tab.
OK
Input your Trial Balance here
Instructions
Crosswalk
Fund Account Object Code Original Budget Final Budget Actual
Fund Name
Tennessee Comptroller of the Treasury

13



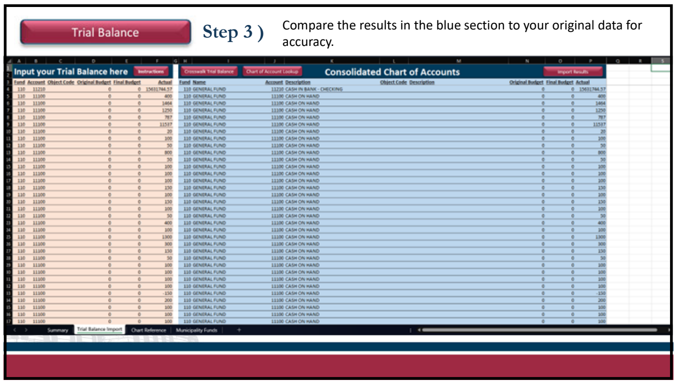
Trial Balance
Step 1)
Copy your Fund, Account, Object Codes, and Financial Information into the orange section.
Input your Trial Balance here
Consolidated Chart of Accounts

14

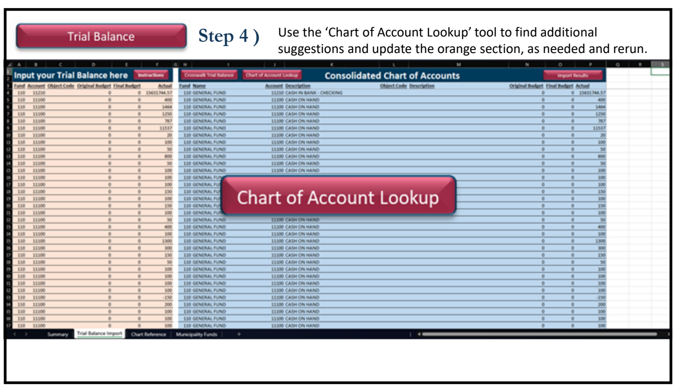


Trial Balance
Step 2)
Use the red 'Crosswalk Trial Balance' button on the right. Let it process fully before clicking again.
Input your Trial Balance here
Consolidated Chart of Accounts

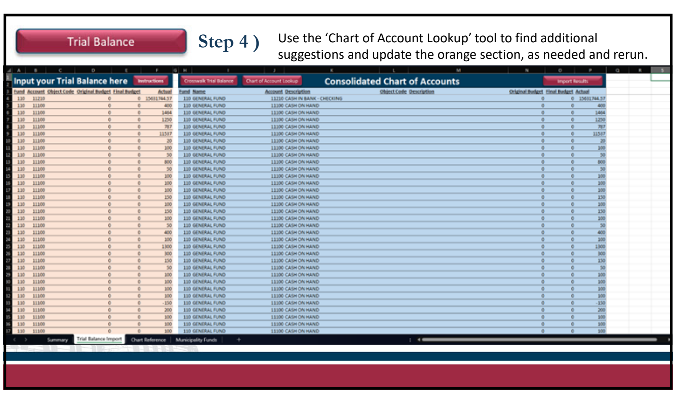
15


Trial Balance
Step 3)
Compare the results in the blue section to your original data for accuracy.
Input your Trial Balance here
Consolidated Chart of Accounts

16


Trial Balance
Step 4)
Use the 'Chart of Account Lookup' tool to find additional suggestions and update the orange section, as needed and rerun.
Input your Trial Balance here
Consolidated Chart of Accounts
Chart of Account Lookup

17


Trial Balance
Step 4)
Use the 'Chart of Account Lookup' tool to find additional suggestions and update the orange section, as needed and rerun.
Input your Trial Balance here
Consolidated Chart of Accounts

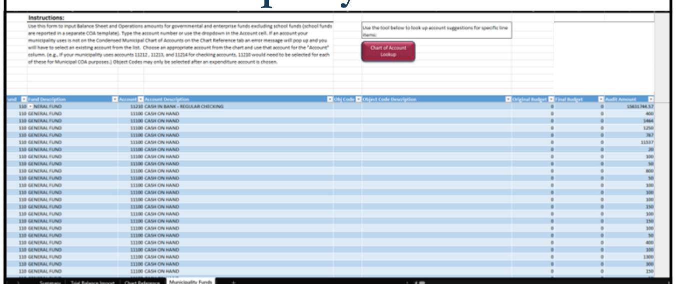
18

Trial Balance

Step 5) Use the 'Import Results' button to import your results to the Municipality Funds tab.

19

Municipality Fund Tab



20

Municipality Fund Tab

21

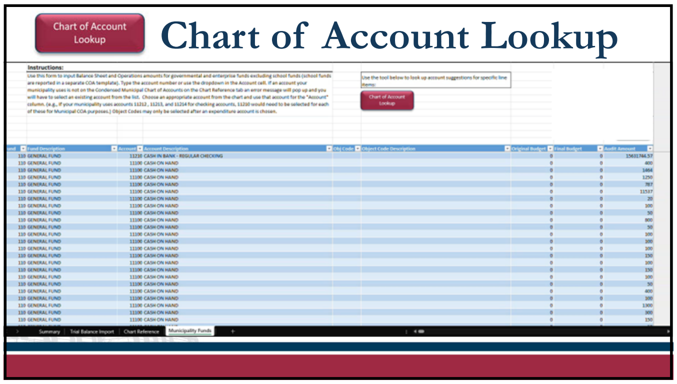


Chart of Account Lookup
Chart of Account Lookup

22

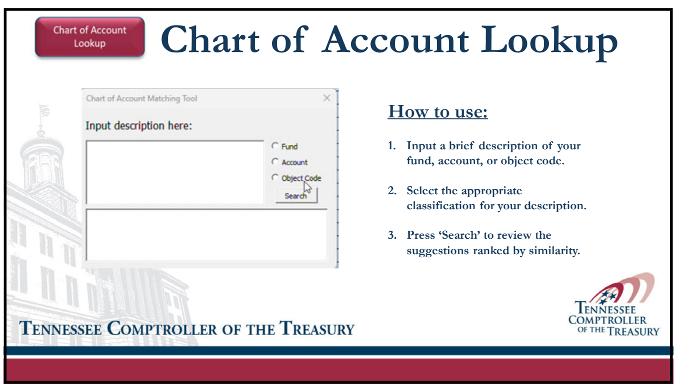


Chart of Account Lookup
Chart of Account Lookup
Chart of Account Matching Tool
Input description here:
Fund
Account
Object Code
Search
How to use:
1. Input a brief description of your fund, account, or object code.
2. Select the appropriate classification for your description.
3. Press 'Search' to review the suggestions ranked by similarity.
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Tennessee Comptroller of the Treasury

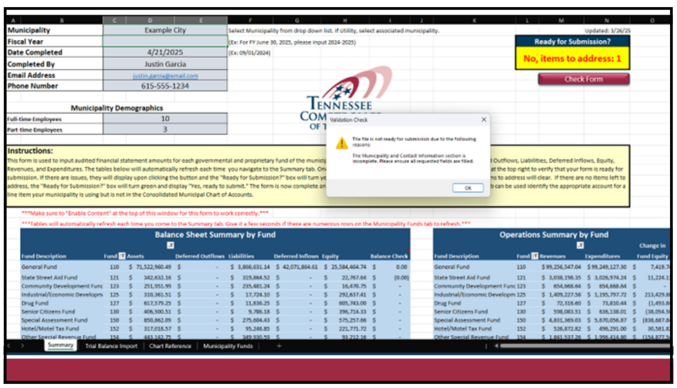
23


Overview of New Features
Municipality
Fiscal Year
Date Completed
Completed By
Email Address
Phone Number
Ready for Submission?
Check Form
Import Tools
Prior Year Crosswalk
Local Government File
Trial Balance
Municipality Demographics
Full-time Employees
Part-time Employees
Tennessee Comptroller of the Treasury
Instructions:
Balance Sheet Summary by Fund
Operations Summary by Fund

24

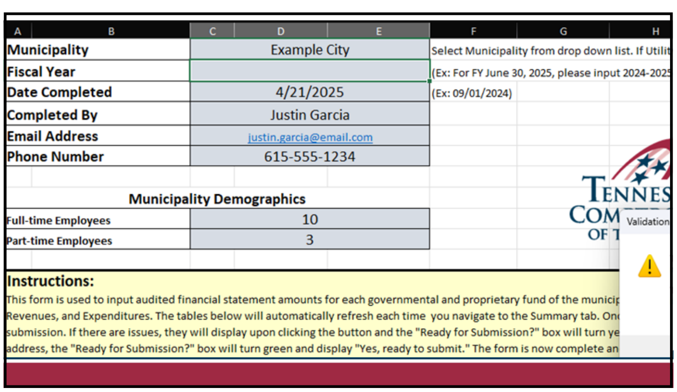
Most Common Reasons for Revision
Ready for Submission?
No, items to address: 1
Check Form
1. The Municipality and Contact Information section is incomplete.
Tennessee Comptroller of the Treasury
Tennessee Comptroller of the Treasury

25



Municipality
Example City
Fiscal Year
Date Completed
4/21/2025
Completed By
Justin Garcia
Email Address
Phone Number
615-555-1234
Ready for Submission?
No, items to address: 1
Check Form
Municipality Demographics
Full-time Employees
10
Part-time Employees
3
Tennessee
Instructions:
Balance Sheet Summary by Fund
Operations Summary by Fund

26



Municipality
Example City
Select Municipality from drop down list. If Utilit
Fiscal Year
(Ex: For FY June 30, 2025, please input 2024-2025
Date Completed
4/21/2025
(Ex: 09/01/2024)
Completed By
Justin Garcia
Email Address
justin.garcia@email.com
Phone Number
615-555-1234
Municipality Demographics
Full-time Employees
10
Part-time Employees
3
Validation
Instructions:
This form is used to input audited financial statement amounts for each governmental and proprietary fund of the municip
Revenues, and Expenditures. The tables below will automatically refresh each time you navigate to the Summary tab. On
submission. If there are issues, they will display upon clicking the button and the "Ready for Submission?" box will turn ye
address, the "Ready for Submission?" box will turn green and display "Yes, ready to submit." The form is now complete an

27

Most Common Reasons for Revision

Ready for Submission?

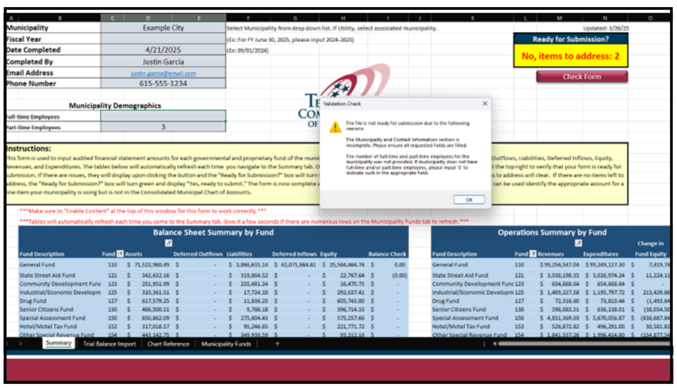
No, items to address: 2

Check Form

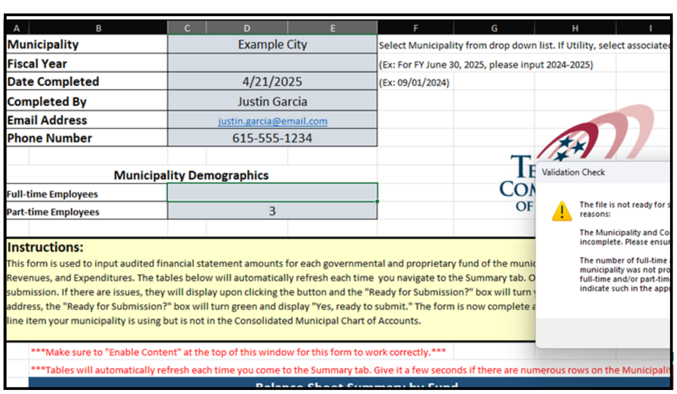
1. The Municipality and Contact Information section is incomplete.
2. The number of full-time and part-time employees for the municipality was not provided.

TENNESSEE COMPTROLLER OF THE TREASURY

28



29



30

Most Common Reasons for Revision

Ready for Submission?

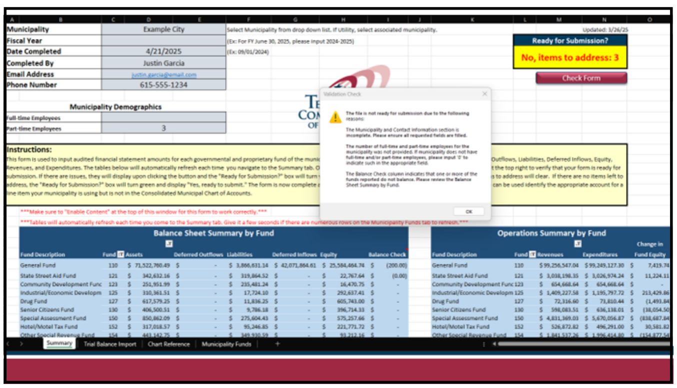
No, items to address: 3

Check Form

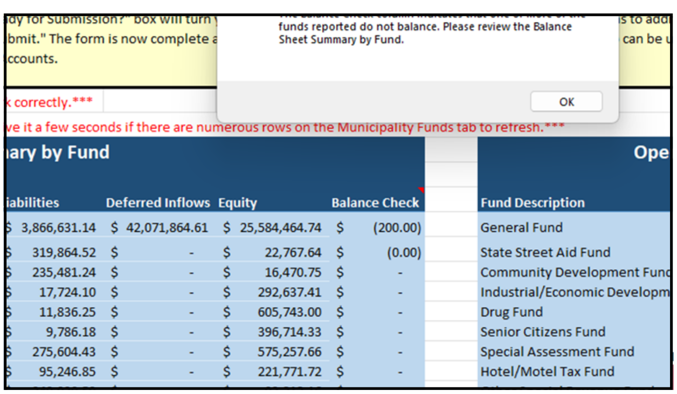
1. The Municipality and Contact Information section is incomplete.
2. The number of full-time and part-time employees for the municipality was not provided.
3. The Balance Check column indicates that one or more of the funds reported do not balance.

TENNESSEE COMPTROLLER OF THE TREASURY

31



32



iabilities	Deferred Inflows	Equity	Balance Check	Fund Description
$ 3,866,631.14	$ 42,071,864.61	$ 25,584,464.74	$ (200.00)	General Fund
$ 319,864.52	$ -	$ 22,767.64	$ (0.00)	State Street Aid Fund
$ 235,481.24	$ -	$ 16,470.75	$ -	Community Development Fund
$ 17,724.10	$ -	$ 292,637.41	$ -	Industrial/Economic Developm
$ 11,836.25	$ -	$ 605,743.00	$ -	Drug Fund
$ 9,786.18	$ -	$ 396,714.33	$ -	Senior Citizens Fund
$ 275,604.43	$ -	$ 575,257.66	$ -	Special Assessment Fund
$ 95,246.85	$ -	$ 221,771.72	$ -	Hotel/Motel Tax Fund

33

Most Common Reasons for Revision

1. The Municipality and Contact Information section is incomplete.
2. The number of full-time and part-time employees for the municipality was not provided.
3. The Balance Check column indicates that one or more of the funds reported do not balance.
4. Instances were noted of an account description or object description of 'N/A.'

TENNESSEE COMPTROLLER OF THE TREASURY

34

Instructions:

Use this form to input Balance Sheet and Operations amounts for governmental and enterprise funds excluding school funds (school funds are reported in a separate COA template). Type the account number or use the dropdown in the Account cell. If an account your municipality uses is not on the Condensed Municipal Chart of Accounts on the Chart Reference tab an error message will pop up and you will have to select an existing account from the list. Choose an appropriate account from the chart and use that account for the "Account" column. (e.g., If your municipality uses accounts 11212 , 11213, and 11214 for checking accounts, 11210 would need to be selected for each of these for Municipal COA purposes.) Object Codes may only be selected after an expenditure account is chosen.

Use the tool below to look up account suggestions for items:

Chart of Account Lookup

Fund	Fund Description	Account	Account Description	Obj Code	Object Code Description
110	GENERAL FUND	34751	AUDITORIUM CHARGES - RENTAL FEES		
110	GENERAL FUND	34741	SUMMER LEAGUE BALL		
110	GENERAL FUND	34742	ADULT RECREATIONAL PROGRAM		
110	GENERAL FUND	15645	#N/A		
110	GENERAL FUND	34791	SPECIAL PROGRAMS FEES		
110	GENERAL FUND	34799	OTHER CENTER FEES		
110	GENERAL FUND	34755	AUDITORIUM CHARGES - CONCESSION INCOME		
110	GENERAL FUND	34799	OTHER CENTER FEES		
110	GENERAL FUND	34752	AUDITORIUM CHARGES - GATE RECEIPTS		
110	GENERAL FUND	34752	AUDITORIUM CHARGES - GATE RECEIPTS		
110	GENERAL FUND	34793	COMMUNITY CENTER FEES		
110	GENERAL FUND	34793	COMMUNITY CENTER FEES		
110	GENERAL FUND	34793	COMMUNITY CENTER FEES		
110	GENERAL FUND	34799	OTHER CENTER FEES		
110	GENERAL FUND	34230	FEES AND COMMISSIONS		
110	GENERAL FUND	34230	FEES AND COMMISSIONS		
110	GENERAL FUND	34730	PLAYGROUND CHARGES		
110	GENERAL FUND	34751	AUDITORIUM CHARGES - RENTAL FEES		
110	GENERAL FUND	34730	PLAYGROUND CHARGES		
110	GENERAL FUND	34742	ADULT RECREATIONAL PROGRAM		
110	GENERAL FUND	34791	SPECIAL PROGRAMS FEES		
110	GENERAL FUND	34791	SPECIAL PROGRAMS FEES		
110	GENERAL FUND	34799	OTHER CENTER FEES		
110	GENERAL FUND	34799	OTHER CENTER FEES		

35

Instructions:

Use this form to input Balance Sheet and Operations amounts for governmental and enterprise funds excluding school funds (school funds are reported in a separate COA template). Type the account number or use the dropdown in the Account cell. If an account your municipality uses is not on the Condensed Municipal Chart of Accounts on the Chart Reference tab an error message will pop up and you will have to select an existing account from the list. Choose an appropriate account from the chart and use that account for the "Account" column. (e.g., If your municipality uses accounts 11212 , 11213, and 11214 for checking accounts, 11210 would need to be selected for each of these for Municipal COA purposes.) Object Codes may only be selected after an expenditure account is chosen.

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110	GENERAL FUND	34741	SUMMER LEAGUE BALL
110	GENERAL FUND	34742	ADULT RECREATIONAL PROGRAM
110	GENERAL FUND	15645	#N/A
110	GENERAL FUND	34791	SPECIAL PROGRAMS FEES
110	GENERAL FUND	34799	OTHER CENTER FEES
110	GENERAL FUND	34755	AUDITORIUM CHARGES - CONCESSION INCOME
110	GENERAL FUND	34793	COMMUNITY CENTER FEES
110	GENERAL FUND	34799	OTHER CENTER FEES
110	GENERAL FUND	34230	FEES AND COMMISSIONS
110	GENERAL FUND	34230	FEES AND COMMISSIONS
110	GENERAL FUND	34730	PLAYGROUND CHARGES
110	GENERAL FUND	34751	AUDITORIUM CHARGES - RENTAL FEES
110	GENERAL FUND	34730	PLAYGROUND CHARGES
110	GENERAL FUND	34742	ADULT RECREATIONAL PROGRAM
110	GENERAL FUND	34791	SPECIAL PROGRAMS FEES
110	GENERAL FUND	34791	SPECIAL PROGRAMS FEES
110	GENERAL FUND	34799	OTHER CENTER FEES
110	GENERAL FUND	34799	OTHER CENTER FEES

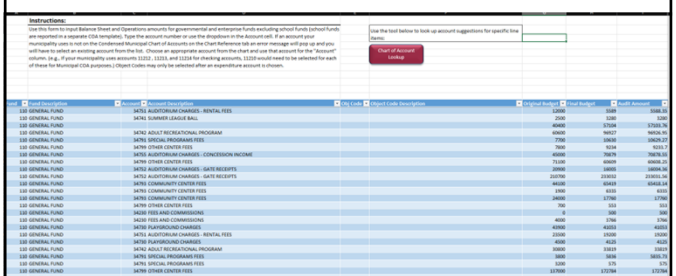
36

Most Common Reasons for Revision

1. The Municipality and Contact Information section is incomplete.
2. The number of full-time and part-time employees for the municipality was not provided.
3. The Balance Check column indicates that one or more of the funds reported do not balance.
4. Instances were noted of an account description or object description of 'N/A.'
5. Instances were noted where an amount was entered but the account and/or object descriptions were blank.

TENNESSEE COMPTROLLER OF THE TREASURY

37



Instructions:

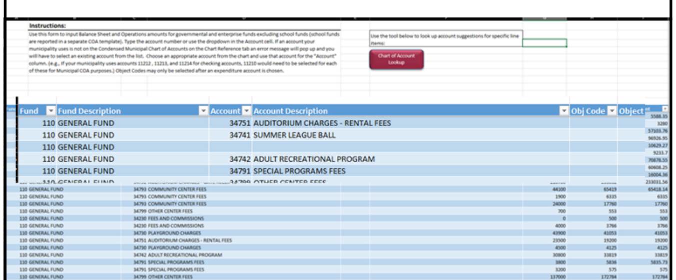
Use this form to input Balance Sheet and Operations amounts for governmental and enterprise funds excluding school funds (school funds are reported in a separate COA template). Type the account number or use the dropdown in the Account cell. If an account your municipality uses is not on the Condensed Municipal Chart of Accounts on the Chart Reference tab an error message will pop up and you will have to select an existing account from the list. Choose an appropriate account from the chart and use that account for the "Account" column. (e.g., If your municipality uses accounts 11212 , 11213, and 11214 for checking accounts, 11210 would need to be selected for each of these for Municipal COA purposes.) Object Codes may only be selected after an expenditure account is chosen.

Use the tool below to look up account suggestions for specific line items:

Chart of Account Lookup

Fund	Fund Description	Account	Account Description	Obj Code	Object Code Description	Original Budget	Final Budget	Audit Amount
110	GENERAL FUND	34751	AUDITORIUM CHARGES - RENTAL FEES			12000	5589	5588.35
110	GENERAL FUND	34741	SUMMER LEAGUE BALL			2500	3280	3280
110	GENERAL FUND					40400	57104	57103.76
110	GENERAL FUND	34742	ADULT RECREATIONAL PROGRAM			60600	96927	96926.95
110	GENERAL FUND	34791	SPECIAL PROGRAMS FEES			7700	10630	10629.27
110	GENERAL FUND	34799	OTHER CENTER FEES			7800	9234	9233.7
110	GENERAL FUND	34755	AUDITORIUM CHARGES - CONCESSION INCOME			45000	70879	70878.55
110	GENERAL FUND	34799	OTHER CENTER FEES			71100	60609	60608.25
110	GENERAL FUND	34752	AUDITORIUM CHARGES - GATE RECEIPTS			20900	16005	16004.36
110	GENERAL FUND	34752	AUDITORIUM CHARGES - GATE RECEIPTS			210700	233032	233031.56
110	GENERAL FUND	34793	COMMUNITY CENTER FEES			44100	65419	65418.14
110	GENERAL FUND	34793	COMMUNITY CENTER FEES			1900	6335	6335
110	GENERAL FUND	34793	COMMUNITY CENTER FEES			24000	17760	17760
110	GENERAL FUND	34799	OTHER CENTER FEES			700	553	553
110	GENERAL FUND	34230	FEES AND COMMISSIONS			0	500	500
110	GENERAL FUND	34230	FEES AND COMMISSIONS			4000	3766	3766
110	GENERAL FUND	34730	PLAYGROUND CHARGES			43900	41053	41053
110	GENERAL FUND	34751	AUDITORIUM CHARGES - RENTAL FEES			23500	19200	19200
110	GENERAL FUND	34730	PLAYGROUND CHARGES			4500	4125	4125
110	GENERAL FUND	34742	ADULT RECREATIONAL PROGRAM			30800	33819	33819
110	GENERAL FUND	34791	SPECIAL PROGRAMS FEES			3800	5836	5835.73
110	GENERAL FUND	34791	SPECIAL PROGRAMS FEES			3200	575	575
110	GENERAL FUND	34799	OTHER CENTER FEES			137000	172784	172784
110	GENERAL FUND	34799	OTHER CENTER FEES			20000	20641	20641

38



Instructions:

Use this form to input Balance Sheet and Operations amounts for governmental and enterprise funds excluding school funds (school funds are reported in a separate COA template). Type the account number or use the dropdown in the Account cell. If an account your municipality uses is not on the Condensed Municipal Chart of Accounts on the Chart Reference tab an error message will pop up and you will have to select an existing account from the list. Choose an appropriate account from the chart and use that account for the "Account" column. (e.g., If your municipality uses accounts 11212 , 11213, and 11214 for checking accounts, 11210 would need to be selected for each of these for Municipal COA purposes.) Object Codes may only be selected after an expenditure account is chosen.

Use the tool below to look up account suggestions for specific line items:

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Fund	Fund Description	Account	Account Description	Obj Code	Object
110	GENERAL FUND	34751	AUDITORIUM CHARGES - RENTAL FEES		
110	GENERAL FUND	34741	SUMMER LEAGUE BALL		
110	GENERAL FUND				
110	GENERAL FUND	34742	ADULT RECREATIONAL PROGRAM		
110	GENERAL FUND	34791	SPECIAL PROGRAMS FEES		

110	GENERAL FUND	34793	COMMUNITY CENTER FEES	44100	65419	65418.14
110	GENERAL FUND	34793	COMMUNITY CENTER FEES	1900	6335	6335
110	GENERAL FUND	34793	COMMUNITY CENTER FEES	24000	17760	17760
110	GENERAL FUND	34799	OTHER CENTER FEES	700	553	553
110	GENERAL FUND	34230	FEES AND COMMISSIONS	0	500	500
110	GENERAL FUND	34230	FEES AND COMMISSIONS	4000	3766	3766
110	GENERAL FUND	34730	PLAYGROUND CHARGES	43900	41053	41053
110	GENERAL FUND	34751	AUDITORIUM CHARGES - RENTAL FEES	23500	19200	19200
110	GENERAL FUND	34730	PLAYGROUND CHARGES	4500	4125	4125
110	GENERAL FUND	34742	ADULT RECREATIONAL PROGRAM	30800	33819	33819
110	GENERAL FUND	34791	SPECIAL PROGRAMS FEES	3800	5836	5835.73
110	GENERAL FUND	34791	SPECIAL PROGRAMS FEES	3200	575	575
110	GENERAL FUND	34799	OTHER CENTER FEES	137000	172784	172784
110	GENERAL FUND	34799	OTHER CENTER FEES	20000	20641	20641

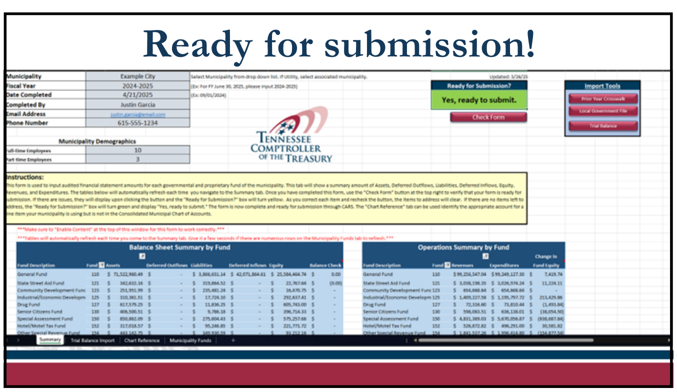
39


Most Common Reasons for Revision
Ready for Submission?
No, items to address: 5
Check Form
Validation Check
The file is not ready for submission due to the following reasons:
The Municipality and Contact Information section is incomplete. Please ensure all requested fields are filled.
The number of full-time and part-time employees for the municipality was not provided. If municipality does not have full-time and/or part-time employees, please input '0' to indicate such in the appropriate field.
The Balance Check column indicates that one or more of the funds reported do not balance. Please review the Balance Sheet Summary by Fund.
Instances were noted of an account description or object description of 'N/A.' This occurs when an incorrect account code or object code is used. Please review the fund, account, and object code information on the Municipality Funds tab.
Instances were noted where an amount was entered but the account and/or object descriptions were blank. This occurs when an account code or object code is not entered. Please review the fund, account, and object code information on the Mu
OK
TENNESSEE COMPTROLLER OF THE TREASURY
TENNESSEE COMPTROLLER OF THE TREASURY

40


"Greenlight" for Submission
Ready for Submission?
Yes, ready to submit.
Check Form
Validation Check
Ready for Submission.
OK
TENNESSEE COMPTROLLER OF THE TREASURY
TENNESSEE COMPTROLLER OF THE TREASURY

41


Ready for submission!
Municipality
Fiscal Year
Date Completed
Completed By
Email Address
Phone Number
Example City
2024-2025
4/21/2025
Justin Garcia
615-555-1234
Municipality Demographics
Ready for Submission?
Yes, ready to submit.
Check Form
Import Tools
TENNESSEE COMPTROLLER OF THE TREASURY
Instructions:
Balance Sheet Summary by Fund
Operations Summary by Fund

42

Key Takeaways

- The new features are **OPTIONAL**, not required.
- The "Import" function is for those entities that utilize the Municipal Uniform Chart of Accounts.
- Get the "greenlight" before submission.

TENNESSEE COMPTROLLER OF THE TREASURY

43

Transparency and Accountability for Governments in Tennessee

Overview | Revenues | Expenditures

Municipality
All

Fiscal Year
2024

Click here to switch views
Expenditures
Revenues

Select Entity Type
- Board of Education
- Municipality

Revenues by Fund

Municipality	Amount
Chattanooga	**$1,631,335,951**
Electric Utility	**$828,049,000**
General	**$394,097,657**
Real and Personal Property Tax (Current)	$166,321,382
Other Local Revenue Allocations	$99,645,985
State Sales Tax	$27,132,518
Interest Earnings - Other	$14,542,381
Payments in Lieu of Property Taxes	$13,880,568
Program Income - Federal Grants	$9,416,346
Gross Receipts Tax	$8,545,672
Building and Related Permits	$6,123,886
State Alcoholic Beverage Tax	$6,042,549
Real and Personal Property Tax (Delinquent)	$5,437,796
Wholesale Beer Tax	$5,321,634
Public Utilities Property Tax (Current)	$4,787,440
Wholesale Liquor Tax	$3,066,512
Total	**$11,515,270,953**

Audit Reports

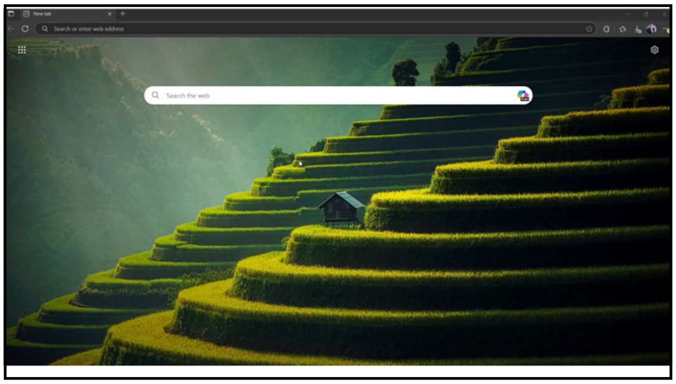
44

Introducing TAG

The purpose of TAG is to increase transparency and provide a gateway for users

TENNESSEE COMPTROLLER OF THE TREASURY

45



46

Effective Financial Reporting

Understandability
Reliability
Relevance
Timeliness
Consistency
Comparability

Tennessee Comptroller of the Treasury

47

48


Transparency and Accountability for Governments in Tennessee
Overview
Revenues
Expenditures
Municipality
All
Fiscal Year
2024
Click here to switch views
Expenditures
Revenues
Select Entity Type
Board of Education
Municipality
Audit Reports
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49


Transparency and Accountability for Governments in Tennessee
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Revenues
Expenditures
Municipality
All
Fiscal Year
2024
Click here to switch views
Expenditures
Revenues
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Municipality
Audit Reports
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50


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Municipality
All
Fiscal Year
2024
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Expenditures
Revenues
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51


Tennessee Comptroller of the Treasury
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Overview
Revenues
Expenditures
Municipality
All
Fiscal Year
2024
Click here to switch views
Expenditures
Revenues
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Audit Reports
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52


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Fiscal Year
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53


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All
Fiscal Year
2024
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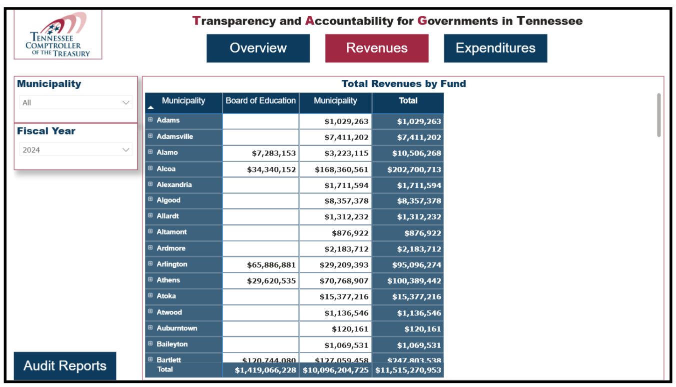
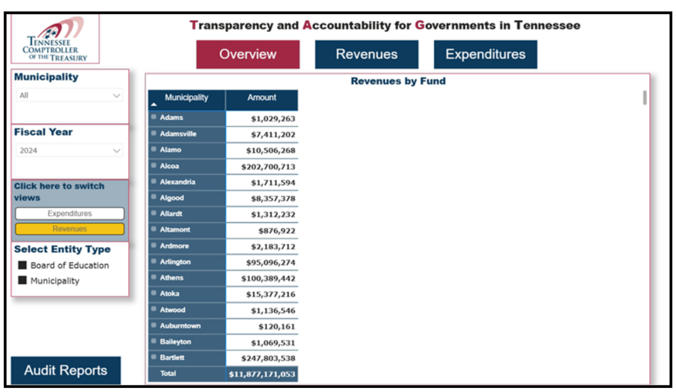
55



Municipality	Board of Education	Municipality	Total
Adams		$1,029,263	$1,029,263
Adamsville		$7,411,202	$7,411,202
Alamo	$7,283,153	$3,223,115	$10,506,268
Alcoa	$34,340,152	$168,360,561	$202,700,713
Alexandria		$1,711,594	$1,711,594
Algood		$8,357,378	$8,357,378
Allardt		$1,312,232	$1,312,232
Altamont		$876,922	$876,922
Ardmore		$2,183,712	$2,183,712
Arlington	$65,886,881	$29,209,393	$95,096,274
Athens	$29,620,535	$70,768,907	$100,389,442
Atoka		$15,377,216	$15,377,216
Atwood		$1,136,546	$1,136,546
Auburntown		$120,161	$120,161
Baileyton		$1,069,531	$1,069,531
Bartlett	$120,744,080	$127,059,458	$247,803,538
Total	$1,419,066,228	$10,096,204,725	$11,515,270,953

56



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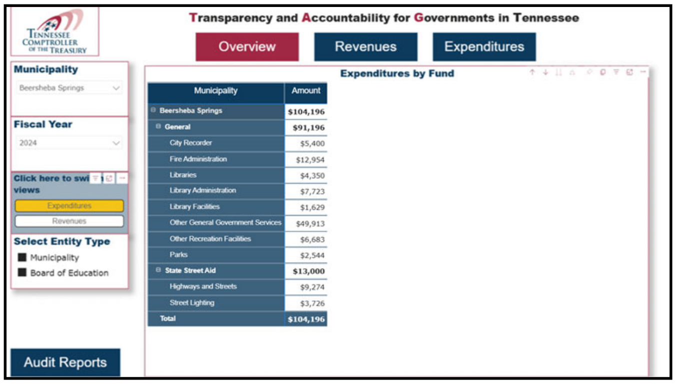
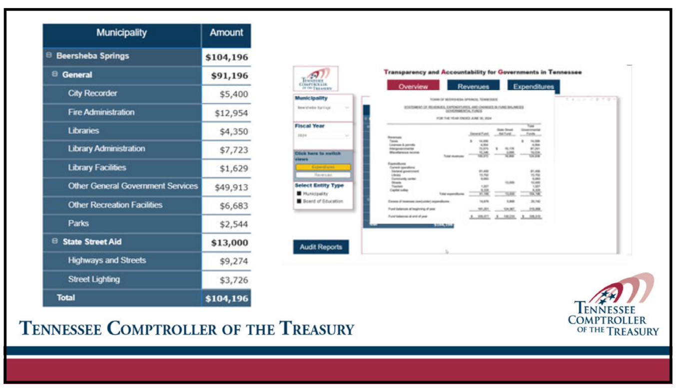
57



Transparency and Accountability for Governments in Tennessee
Overview
Revenues
Expenditures
Tennessee Comptroller of the Treasury
Municipality
Beersheba Springs
Fiscal Year
2024
Expenditures
Revenues
Select Entity Type
Municipality
Board of Education
Audit Reports
Expenditures by Fund
Municipality | Amount
Beersheba Springs | $104,196
General | $91,196
City Recorder | $5,400
Fire Administration | $12,954
Libraries | $4,350
Library Administration | $7,723
Library Facilities | $1,629
Other General Government Services | $49,913
Other Recreation Facilities | $6,683
Parks | $2,544
State Street Aid | $13,000
Highways and Streets | $9,274
Street Lighting | $3,726
Total | $104,196

58



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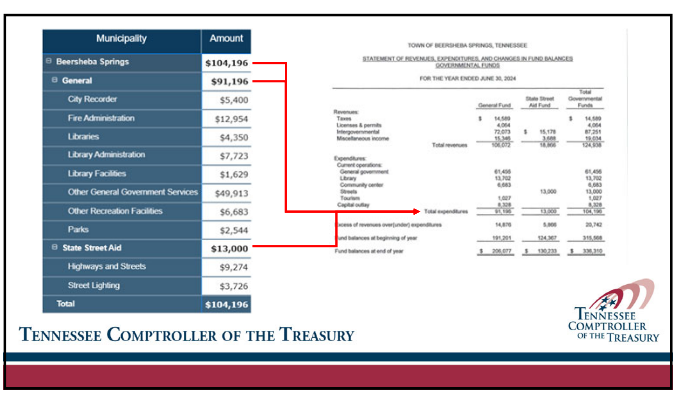
Overview
Revenues
Expenditures
Audit Reports
Tennessee Comptroller of the Treasury

59



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TOWN OF BEERSHEBA SPRINGS, TENNESSEE
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS
FOR THE YEAR ENDED JUNE 30, 2024
General Fund | State Street Aid Fund | Total Governmental Funds
Revenues:
Taxes | $ 14,589 | | $ 14,589
Licenses & permits | 4,064 | | 4,064
Intergovernmental | 72,073 | $ 15,178 | 87,251
Miscellaneous income | 15,346 | 3,688 | 19,034
Total revenues | 106,072 | 18,866 | 124,938
Expenditures:
Current operations:
General government | 61,456 | | 61,456
Library | 13,702 | | 13,702
Community center | 6,683 | | 6,683
Streets | | 13,000 | 13,000
Tourism | 1,027 | | 1,027
Capital outlay | 8,328 | | 8,328
Total expenditures | 91,196 | 13,000 | 104,196
Excess of revenues over(under) expenditures | 14,876 | 5,866 | 20,742
Fund balances at beginning of year | 191,201 | 124,367 | 315,568
Fund balances at end of year | $ 206,077 | $ 130,233 | $ 336,310
Tennessee Comptroller of the Treasury

60

⊟ General	$91,196
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Current operations:	
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Community center	6,683
Streets	
Tourism	1,027
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Total expenditures	91,196

General Government

Expense Line	Amount
City Recorder	$5,400
Fire Administration	$12,954
Other General Government Services	$49,913
Parks	$2,544
Total General Government	$61,456

61

Practical Uses for TAG

- Benchmark annual revenues and expenditures with peer cities
- Communicate financial information more clearly to citizens
- Track trends and monitor financial health year to year

Tennessee Comptroller of the Treasury

62

Budget Development and Planning

- Use historical TAG data to forecast future revenues/expenditures
- Benchmark against similar-sized municipalities
- Strengthen budget presentations to councils and boards

Tennessee Comptroller of the Treasury

63

Transparency & Engagement

- Share TAG visuals in council meetings and newsletters
- Provide citizens with easy access to financial data
- Educate community members on how public dollars are spent

TENNESSEE COMPTROLLER OF THE TREASURY

TENNESSEE COMPTROLLER OF THE TREASURY

64

Year-to-Year Trends

- Reliable year-over-year comparisons across funds and entities
- Identify shifts in revenues and expenditures
- Useful not only for finance officers, but also for elected officials and staff who need an accessible overview

TENNESSEE COMPTROLLER OF THE TREASURY

TENNESSEE COMPTROLLER OF THE TREASURY

65

TAG: Making Government Work Better

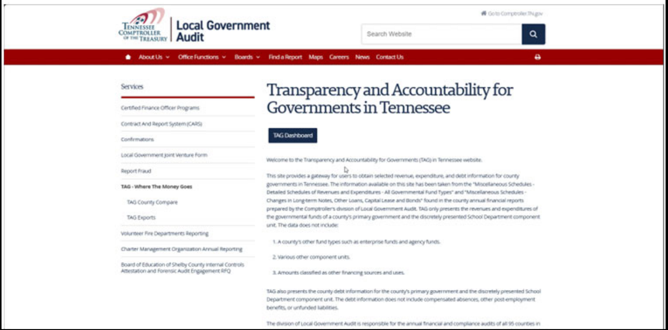
- Anchored in audited, reliable data
- Supports comparability and trend analysis
- Increases transparency for boards, staff, and citizens
- Empowers municipal officials with a statewide perspective

TENNESSEE COMPTROLLER OF THE TREASURY

TENNESSEE COMPTROLLER OF THE TREASURY

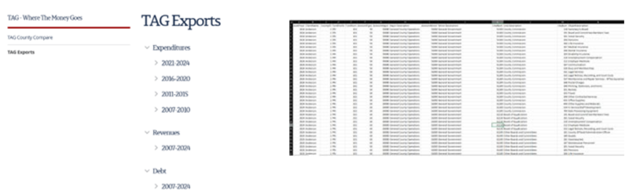
66

The Future of TAG



67

Data Enthusiasts Rejoice!



Tennessee Comptroller of the Treasury

68

TAG
You're it!

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69

Contact Information

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Contract Audit Review Specialist
Division of Local Government Audit
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Tim Hardy, CPA, CGFM, CFE
Senior Contract Audit Review Specialist
Division of Local Government Audit
615-401-3039
Timothy.Hardy@cot.tn.gov

Link to TAG

TENNESSEE COMPTROLLER OF THE TREASURY

70