

CABR 2007

CITY OF CHATTANOOGA, TENNESSEE

COMPREHENSIVE ANNUAL BUDGET REPORT
FOR THE YEAR ENDING JUNE 30, 2007



ABOUT THE COVER:

The City of Chattanooga was founded in 1815 on the banks of the Tennessee River as a ferry landing and warehouse site.

The river continues as an integral part of the economic and cultural development of the city into the 21st Century.

City of Chattanooga, Tennessee

Comprehensive Annual Budget Report

Fiscal Year July 1, 2006 thru June 30, 2007

Presented by:
The Department of Finance & Administration
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The **CABR 2007** is divided into five major sections:
Introduction, Guidelines, Financial Overview, Personnel Administration, and the **Appendix.**

Section A: Introduction - gives a profile of Chattanooga with selected useful service, demographic, economic, and statistical information, a message from the City Finance Officer, an organizational chart, and City officials.

Section B: Guidelines - informs you of guidelines and rules adhered to by the Finance department of the City of Chattanooga, as well as budget policies, model, procedures, a calendar, and the budget ordinance.


Section C: Financial Overview - summarizes the overall financial condition of the City of Chattanooga, where we have been, where we are, and where we are going. This is followed by discussions of programs such as General Government, Supported Agencies, Finance & Administration, Police, Fire, Public Works, Parks & Recreation, Human Services, Personnel, Neighborhood Services, Executive Branch, Education, Arts & Culture, Debt Service and Capital Outlay.

Section D: Personnel Administration - gives an overview of the benefits provided by the City of Chattanooga, position changes, its personnel detail, and pay plan tables.

Section E: Appendix - includes a glossary and an index.



June 30, 2006



To the Honorable Mayor, Members of the City Council, and Citizens of Chattanooga

To the Honorable Mayor, Members of the City Council, and Citizens of Chattanooga

Teamwork, a word we can use to describe the efforts we share as we continue to make Chattanooga a great city in which to live, work, and play. Although this has been a challenging year for us with rising cost of fuel and utilities, our partnership with administrators has led us to diligently work to maintain quality services, current tax rates, and continue to emphasize management accountability through enhanced performance.

I am pleased to present the FY2007 budget for the City of Chattanooga. This budget continues to commit to economic development, job growth, improved neighborhoods as well as initiatives to ensure the entire community shares in Chattanooga's renaissance regardless of economic or physical condition.

CHANGE, CREATIVITY, COMPASSION

During Mayor Littlefield's inaugural remarks, he outlined three key elements that will guide his administration. These elements are change, creativity and compassion. Throughout Chattanooga's history our leaders have been inspired with ideas that have led us to bring about **CHANGE** that has helped us become a nationally and globally recognized model for our revitalized waterfront and downtown area. As we, the City, continue our commitment to economic development, a greater emphasis is being placed on our neighborhoods, the less fortunate, be it financially, physically or socially and our youth. Recognizing youth are our future, programs are put in place that foster their **CREATIVITY** in the areas of arts, science, and entrepreneurship to help lead and encourage them to think out of the box as an integral part of our City's growth. The third element is that we should be a City of **COMPASSION**, based on the Mayor's commitment to those struggling in our society.



THE MAYOR'S SEVEN STEP STRATEGY

Mayor Littlefield is committed to make Chattanooga a model for performance accountability in the region and beyond as demonstrated in his Seven Step Strategy outlined below:

Finish what we've started

When Chattanooga envisioned a renaissance for their city 20 years ago, they returned to the river. Now the banks of the Tennessee River flourish with an aquarium, a children's museum, a carousel, theaters, walking paths, a pedestrian bridge and a score of other projects that helped revitalize a dying downtown. The transformation of the waterfront is complete. The 21st Century Waterfront project completes the city's return to our greatest natural resource, the Tennessee River.

Meanwhile, out on the edge of the city, the old Volunteer Army Ammunition Plant has been reborn as Enterprise South – perhaps the finest industrial park in the Southeastern United States. The Enterprise Center's success in bringing attention to Chattanooga's economic potential led to a decision to capitalize on advanced technology projects for job creation. Today, the Enterprise Center serves as an umbrella organization overseeing more than a dozen federally funded entities, many of which have a technology focus. From fuel cell development to heavy duty vehicle wind drag studies to electric and Maglev high speed ground transportation alternatives, each of the independently run entities overseen by The Enterprise Center have come together to form a Council of Managers, encompassing the heads of each agency. As a result, The Center has poised itself as a virtual stage where ideas are presented and acted upon for the sake of efficient technology and to ensure the economic future of the area.

Fill in the economic gaps

The renewed downtown and rising economic tide that has enriched some in Chattanooga in recent years unfortunately has not been effective in lifting many segments of the population out of a persistent state of underemployment, joblessness and poverty. We can never be a great city until all citizens enjoy the fruits of our community's dazzling new look and new spirit. The loss of employment in old-line manufacturing must be matched by creation of new family wage jobs. The shrinking manufacturing base must be rebuilt. Otherwise, Chattanooga risks becoming an unbalanced city of rich and poor – with a diminished and struggling middle class. There are gaps in the economic fabric of the community that must be mended.

Enhance links and gateways

Chattanooga's future is heavily dependent on access to the outside world. Our principal gateways must offer an attractive and efficient opportunity for both visitors and local interests to enjoy the benefits of the renewing community. For our downtown and riverfront, the improved freeway entrance at Fourth Street is a good beginning, but the other principal downtown ramps need significant treatment as well. The long delayed reworking of U.S. Highway 27 through the central business district must proceed without diminishing the carrying capacity or safety of this principal thoroughfare. New interstate access points are needed to serve the rapidly growing Hamilton Place area and the reviving Brainerd / East Ridge commercial center. The new interchange at Enterprise South must be connected to the existing street grid – with extension through to Highway 58. The outdated confluence of Interstates 24 and 75 must be redesigned and rebuilt to resolve the growing problem of truck crashes and other accidents that often result in complete blockage of the highway and near total disruption of traffic on area surface streets. Sight and sound barriers must be provided along limited access highways to protect residential areas from freeway noise. Finally, the much-discussed high-speed rail connection between Chattanooga's Lovell Field and Atlanta's Hartsfield-Jackson International Airport must continue to move forward toward reality.

Nourish the neighborhoods

Downtown is unquestionably important, but there is more to "the greater city" than downtown. Nothing is more essential to a healthy city than healthy neighborhoods. People must have confidence and feel comfortable in the surroundings where they invest their lives and livelihoods most directly. As Chattanooga has reinvented itself, the neighborhoods have not been left out – and they must not be neglected in the future. We must continue to strengthen the Department of Neighborhood Services to encourage and support grassroots neighborhood organizations. Traffic calming, removal of blighting influences, noise abatement, and other quality of life issues have been addressed during the last four years. The same period has seen a flurry of neighborhood plans. Such initiatives must continue in order to guarantee stronger, safer residential areas with rising property values.

Keep growing the green

Chattanooga has gained new recognition for its parks, greenways and outdoor initiatives. We must have more of this! Beginning with the Brainerd Levee Trail in the 1970's, Chattanooga has expanded its system of walkways and greenways into a community wide network serving residents

and visitors alike. Before the end of 2005, the last segment in the Tennessee Riverwalk was opened – completing a dream first envisioned in the mid 1980's. Finally, it is possible to walk between downtown and Chickamauga Dam in a safe and scenic environment. Likewise, the new parks on the north shore of the Tennessee River are the product of decades of preparation and effort. The development of Coolidge Park got underway in the late 1980's with action by the (then) City Commission beginning the process of moving the old military reserve facilities to new and improved quarters. The park presently under construction on the former Roper site offers an opportunity to complement our assets and further enhance our newfound prominence as “the Boulder of the East”. The greening of Chattanooga with parks, trails, trees and outdoor facilities must continue.

Attack fear with technology

Crime, vandalism, fire and natural disasters are now joined by the new fear of terrorism. Fortunately, there are effective resources – some old, some new – to address such troublesome issues. Our police officers and our fire fighters must be well trained, well paid and well equipped in keeping with the increased challenges of today. In addition, the capabilities offered by hardware and software such as the city's 311 and 911 operations, plus the county's Geographic Information System must be coordinated to better track and manage response to emergencies.

Focus on teaching

It might be said that the City of Chattanooga is no longer in the business of operating a school system, but we can never be out of the business of providing the best learning environment for our leaders of the future. The provision of appropriate educational opportunities for all citizens – children and adults – must remain a top priority. We must continue to provide incentives and rewards for top rank teachers performing in a measurably effective manner. In fact, such programs should be expanded whenever and wherever possible. Further, we must provide all teachers – not just some - with the support and resources needed for the task at hand. Still, as important as it might be, the public school classroom offers only one means for delivering the benefits of education. Therefore, to a greater degree, we must equip all citizens – and especially parents - to be teachers. One example: our local library system can be modeled into a more modern, more readily accessible learning resource. The computer age and the internet offer almost limitless possibilities. Chattanooga can become a city of teachers.

STRATEGY SCORECARD

Several initiatives have already been put in place as part of the Mayor's Seven Step Strategy:

◆ **Finish What We've Started**

- √ Hiring of professional expertise to ensure creation of large number of high paying jobs at Enterprise South
- √ Double business investments through Renewal Community Expansion
- √ Improved airline options for Chattanooga
- √ Recruit private developers to fill in the vacant parcels.
- √ Effectively manage the transition of Cross/Blue Shield move to Cameron Hill

◆ **Fill in the Economic Gaps**

- √ Chattanooga Community Resource Center (old Farmer's Market)
- √ Complete the cleanup of Chattanooga Creek and U.S. Pipe site
- √ Signed the Air Pollution Control Act

◆ **Nourish the Neighborhoods**

- √ Provide Community Development Block Grant (CDBG) funding to eligible projects, consistent with the City's Consolidated Annual Performance and Evaluation Report (CAPER).
- √ Conduct monthly systematic inspections focusing on residential structures, abandoned vehicles, litter, illegal dumping and overgrowth.
- √ Fund at least 15 Neighborhood Partners Projects
- √ Develop and implement a neighborhood leadership training academy for the purpose of "growing" leadership – current and new, with a focus on developing youth leadership.
- √ Implement World Changers Project – rehab at least 30 elderly and senior owner/occupied residents
- √ Correct drainage issues
- √ Create new sidewalks and fix old ones especially near schools
- √ Traffic Calming/Traffic Cameras/ cross walk lights
- √ Expand programs in recreation centers
- √ Initiate Anti-Gang programs: Stop the Madness and Boxing
- √ Manage infill development of vacant lots
- √ Revise and fine tune the C-7 Zoning Regulations to provide a more workable and legally supportable

method to promote desired mixed use and compatible residential development

- √ Neighborhood Meetings in all nine districts
- √ Revamp Common Ground newsletter and reinstitute mailing to neighborhood associations, community leaders
- √ Office of Faith Based and Community Partnerships with the Hispanic Outreach/health clinic, Eastside Task Force, Youth Provider Network, and Homeless Initiative
- √ Office of Multicultural Affairs which will be responsible for reviewing, implementing, and monitoring of public policy that affects the disadvantaged cultural communities in Chattanooga
- √ Mayor's Council on Disability thru Go!Fest

◆ **Keep Growing the Green**

- √ Security cameras in park areas
- √ Additional Park rangers
- √ Animating the riverfront Creation of Waterfront Management Team (contract with FOF)
- √ Online calendar for ease of reservations for customers
- √ Add a 311 park reservation hotline
- √ Brainerd Mission signage and expansion
- √ Increase Outdoor Chattanooga activities and recreation
- √ Open high profile Outdoor Chattanooga
- √ Office in Coolidge Park
- √ Make McClelland Island a destination park
- √ Work with sports enthusiasts, parents and recreation professionals to develop more playing fields and facilities for all outdoor neighborhood athletics

◆ **Attack Fear with Technology**

- √ 311 Tracking of neighborhood concerns
- √ On-Line Welcome video on City's Website by update and maintain all department's websites with information that impact about neighborhoods.
- √ Develop a comprehensive resource directory database for each district

◆ **Focus on Teaching**

- √ Mayor's Council on Disability thru Go!Fest
- √ Great Ideas Competition for high school students
- √ Teaching/computers/mentoring in Recreation Centers
- √ Creation of Education, Arts and Culture department

Chattanooga's Key Financial Issues

•**Employee Compensation** ~ The City is moving toward a total compensation package including an open pay base plan, pay-for-performance and bonuses.

•**Employee Benefit Costs** ~ Medical costs remained stable during past year; however, they are expected to rise in the future. To help offset increasing medical costs, the City opened two wellness clinics during 2006. The clinics should also reduce costs for employment related physicals and injured-on-duty costs.

•**Retiree Benefits** ~ Declining investment returns in each of the pension funds has necessitated sizable increases in pension contributions. Additional benefit costs, whether active or retired, are funded primarily by cuts in other personnel costs such as overtime reduction and through vacancy control measures.

•**Other Post-Employment Benefits** ~ In fiscal year 2008 the City of Chattanooga will implement GASB 45 Accounting and Financial Reporting by Employers for Post-employment Benefits Other Than Pensions. The City will fund health care benefits for employees on a actuarially determined basis; costs are currently being determined.

•**Energy Costs** ~ Uncertainty regarding energy costs and the fiscal impact to heat and cool buildings and to fuel vehicles may increasingly become a concern.

•**Streamline State Sales Tax Project** ~ In 2003, the State of Tennessee entered into a project, together with approximately forty-one states and the District of Columbia, to simplify and modernize sales and use tax collection and administration. This project is being driven by the increasing losses experienced by states of their state and local tax revenues due, largely, to remote sales (Internet, catalog, mail order, other direct marketing, and border tax leakage.) This legislation is expected to become effective in FY2008. While the budgetary impact cannot be quantified at this time, a study conducted for the Tennessee Municipal League indicates the budgetary impact on Chattanooga could approach \$3.5 million. A hold harmless provision will be presented to the State Legislature in the 2007 session which should limit the fiscal impact through reduced revenue growth rather than a revenue cut.

•**Enterprise Resource Planning** ~ The City is in the beginning phase of an ERP acquisition and implementation for use in finance, purchasing and human resources. \$3.6 million has been set aside in the preliminary capital budget for the implementation.

Budget Highlights

The City's undesignated General Fund budget has grown by roughly 1.0% over the past five years and there has been a significant effort to maintain the position reduction of 2002 in City government. For the fifth consecutive year tax increases and layoffs have been avoided by a combination of more effective management and economic growth. This budget provides the resources for continued investment in the long term fiscal health of this community.

The City's *chattanoogaRESULTS* initiative and hiring vacancy control program that has been in effect since February 2002 greatly increases accountability by allowing the Mayor, the City Finance Officer and other senior City officials to regularly monitor both spending and departmental performance. The result has been a budget review process that defines the way that all of City government does business throughout the fiscal year. The City published its second annual performance report to the citizens of Chattanooga. This second report gives residents a track record on how the city is responding to their needs, it also provides administrators and managers with quantifiable performance measures, and tells how citizens feel about their priorities being addressed. You can find the both reports on www.chattanooga.gov

Major Highlights of the Fiscal Year 2007 Budget follow:

Taxes - No tax increase for the fifth straight year. Tax rate of \$2.202 is 31 cents less due to increased values resulting from reappraisal.

Personnel - No overall increase in personnel. During 2007, budgeted positions decreased by 19 positions. In General Fund, 19 net positions were added within its various departments, but those additions were covered by transfers of vacancies from Special Revenue's State Street Aid Fund (Public Works) and Internal Service's Fleet Fund. Enterprise Funds, specifically Interceptor

**City of Chattanooga
Detail Position List for Fiscal Years 2004-2009**

	FY 2004	FY 2005	FY 2006	FY 2007	Change		Projected	
					PY to CY	FY 04 thru FY 2007	FY 2008	FY 2009
All Authorized Budget Positions	2,590	2,571	2,585	2,566	-19	-24	2,566	2,566
Total General Fund	1,883	1,863	1,864	1,883	19	0	1,883	1,883
Total Special Revenue Funds	412	424	436	390	-46	-22	390	390
Total Enterprise Funds	179	176	178	187	9	8	187	187
Total Internal Service Funds	70	62	62	61	-1	-9	61	61
Total Golf Course and DRC	46	46	45	45	0	-1	45	45

Sewer Fund, added nine (9) new positions. Again, additions were covered using vacancies in Special Revenue, specifically Human Services down 28 positions. This vacancy control process, implemented in Fiscal Year 2002 after the 250 workforce reduction, continues to save the City millions of dollars in personnel cost.

Other Highlights

- ◆ Improved Response to 911 calls thru hardware and software upgrades and the use of the County's GIS system and addition of nine (9) Communication Officers.
- ◆ New initiatives for youth thru anti-gang programs (Stop the Madness), disabled individuals thru the Mayor's Council on Disability (Go!Fest), and Great Ideas Competition for high school students
- ◆ Restructuring of neighborhood grants for greater benefit to the neighborhoods thru Community Development Block Grants, expanded recreation center programs and greater involvement of the Neighborhood Services Department.
- ◆ Funding for the Office of Faith Based Initiative to administer programs that benefit the less fortunate in our community
- ◆ Increase citizen participation in the recycling program thru creation of additional drop off centers and improved awareness thru public education
- ◆ Onsite medical clinics to help curb rising cost of medical insurance
- ◆ Improved management of the City's leisure and recreation facilities thru continuation of the City's Recreate 2008 program
- ◆ Implemented a vehicle lease program to reduce cost and increase efficiency
- ◆ Implemented a lock box service for property tax collections reducing personnel cost and increasing efficiency in collection
- ◆ Consolidated banking services with estimated savings of \$130,000 annually.
- ◆ Expanded the internal audit function to aid departments in more efficient operations

Projected revenues for all appropriated funds total \$258,869,378, an increase of 2.02% from the previous year. This does not include fund balance, bond proceeds, and transfers in, which are considered other financing sources. Interest earnings account for the largest increase of 135.77% due to increased available funds and higher interest rates. Taxes are up 4.14% largely due to projected increase in property taxes, countywide and state sales taxes of 2.37%, 6.63% and 11.75% respectively. These forecasts are based on an improving economy. The largest projected revenue increases come from taxes and intergovernmental revenues, with the most significant increase being earmarked for capital projects. Fines, forfeitures and penalties are projected to increase by 22.17% from FY 2006 budget due to better law enforcement and collections in FY06 for court fines and clerk fees. The major decreases are in Licenses & Permits due to Gross Receipts Tax being transferred to Other Local Taxes and Intergovernmental Revenue due to the one time State funding for the Enterprise Industrial Park.

Budgeted Revenues				%
	FY06/07	FY05/06	inc(dec)	change
Taxes	115,487,170	110,898,441	4,588,729	4.14%
Licenses & Permits	3,601,200	6,349,990	(2,748,790)	-43.29%
Intergovernmental	62,959,998	70,748,035	(7,788,037)	-11.01%
Charges for services	51,181,331	48,158,578	3,022,753	6.28%
Fines, forfeitures and penalties	1,432,500	1,172,500	260,000	22.17%
Interest earnings	3,946,141	1,673,750	2,272,391	135.77%
Miscellaneous	20,261,038	14,752,780	5,508,258	37.34%
Total Revenues	\$ 258,869,378	\$ 253,754,074	5,115,304	2.02%
Other Financing Sources				
Transfers in	25,071,497	21,447,004	3,624,493	16.90%
Fund Balance	10,530,148	8,598,309	1,931,839	22.47%
Bond Proceeds	14,446,994	16,845,181	(2,398,187)	-14.24%
Total Other Financing Sources	\$ 50,048,639	\$ 46,890,494	3,158,145	6.74%
Total Revenues & Other Sources	\$ 308,918,017	\$ 300,644,568	8,273,449	2.75%

Appropriations are \$287,672,171, a 5.16% increase from the FY06 Budget, excluding transfers out, which are considered other financing uses. Projected General Fund increases are primarily applied to compensation and fringe benefits for city employees. Other significant increases are Debt Service Fund and Internal Service, 21.76% and 36.67% respectively. Debt Services increase is due to additional anticipated issuance of \$30 million in financing for FY06/07 capital budget. Internal Services increase is due to the addition of \$3,500,000 to fund the purchase of vehicles for the new fleet leasing program.

Appropriations				%
	FY06/07	FY05/06	inc(dec)	Change
General Fund Undesignated	143,118,651	136,543,827	6,574,824	4.82%
Enterprise Funds	50,474,912	46,447,437	4,027,475	8.67%
Special Revenue Funds	34,695,754	35,155,906	(460,152)	-1.31%
Debt Service Fund	16,934,360	13,907,906	3,026,454	21.76%
Capital Project Funds	30,766,241	32,954,607	(2,188,366)	-6.64%
Internal Service	11,682,253	8,547,474	3,134,779	36.67%
Total Expenditures	\$287,672,171	\$ 273,557,157	14,115,014	5.16%
Other Financing Uses				
Transfers Out	21,245,846	27,087,411	(5,841,565)	-21.57%
Total Other Financing Uses	\$ 21,245,846	\$ 27,087,411	(5,841,565)	-21.57%
Total Expenditures & Other Uses	\$308,918,017	\$ 300,644,568	8,273,449	2.75%

General Fund. The City's Undesignated General Fund accounts for all applicable resources related to the general operations of city government that are not accounted for elsewhere. The total appropriation for FY07 budget is \$160,556,000 including transfers of \$17,437,349, a 3.11% increase from FY07 budget. Appropriations for salaries and fringe benefits increased by 3.62%, while appropriations for operations increased by 7.23%

Special Revenue Funds. The City's Special Revenue Funds are set by City resolution to account for funds that are restricted as to use. Reported funds for FY07 include State Street Aid, Human Services, Narcotics, Economic Development, Community Development and Hotel/Motel Tax as per the budget ordinance. The 2007 budget for the Special Revenue Funds totals \$38,504,251 including transfers of \$3,808,497. The Economic Development fund accounts for the City's share of the countywide (1/2 cent) local option sales tax. These funds are earmarked to pay long term lease rental payments to the Chattanooga Downtown Redevelopment Corporation and other economic development initiatives. The Community Development Fund is used to account for Community Development Block Grants and other projects funded by the Federal Housing and Urban Development Programs.

Debt Service Fund. The City is authorized to finance capital improvements through various financing instruments, including but not limited to general obligation bonds, revenue bonds, loan agreements and capital leases. The City Council may authorize the issuance of tax-supported bonds by a simple majority vote, with notification of the action published in local newspapers. Unless 10 percent of the qualified voters protest the issuance by petition within 20 days of notification, the bonds may be issued as proposed. Both principal and interest on general obligation bonds are payable from ad valorem taxes which may be levied by the City Council subject to a legal debt limit of 10 percent of assessed valuation of property. Revenue bonds could be issued for various enterprise operations.

At year-end there was \$595,141,624 in debt outstanding for the primary government and its component units.

This debt includes the following:

General Obligation Debt	\$ 84,169,594	20.2%
Enterprise Funds G.O.Bonds	157,077,028	37.6%
Other Self-Supporting Debt	<u>176,143,093</u>	<u>42.2%</u>
Total General Obligation Debt	\$417,389,715	100.0%
EPB Revenue Bonds	32,000,000	
EPB Equipment Notes	2,616,909	
Component Units:		
Development Redevelopment Corp.	129,200,000	
Metropolitan Airport Bonds	<u>13,935,000</u>	
Total Debt Outstanding	\$595,141,624	

During FY07, the City anticipates issuing debt not to exceed \$31 million to fund the FY06/07 Capital Budgets.

Capital Project Funds. These funds are used to account for the financial resources used for the acquisition or construction of major capital projects. The proposed Capital Budget for the 2007 fiscal year is \$30,766,241, of which \$22,351,035 will be applied to General Government projects, and \$8,415,206 will be used by the Enterprise Funds. This is a \$7,174,259 or 18.9% decrease from last year's approved amount of \$37,940,500. The largest increase is due to \$6,924,647 appropriation for the expansion of the City Landfill in the Solid Waste Fund. The largest decrease is in General Government

of \$13,189,813 due to appropriations in FY06 for City Hall Renovation of \$8,900,00, Animal Shelter of \$2,000,000 and Enterprise South Industrial Park of \$8,706,000. The Interceptor sewer system has applied for a \$7.5 million loan from the State revolving loan program. Once accepted the City will approve needed sewer upgrade projects.

Enterprise Funds. The City maintains five enterprise operations as part of the primary government. These funds are used to account for operations of entities that are financed and operated in a manner similar to a private business. Combined Enterprise Funds net assets at June 30, 2006 were \$497.1 million with a net income of \$12 million. A brief discussion of the major operations follows:

The Electric Power Board is not presented because it is a separate administrative agency of the government, having exclusive control and management of the Electric Distribution System. It is the sole distributor of the electric power within the boundaries of the City and County (600 square miles). It accounts for 89.6% of total Enterprise Fund operating revenues and reported a net operating income of \$8.4 million for the year ended June 30, 2006.

The Interceptor Sewer System of the City provides sewer services to customers on a self-supporting basis utilizing a rate structure designed to produce revenues sufficient to provide for debt service, operating expenses and adequate working capital. The strong commercial, industrial and residential growth in the City, along with increased federal mandates, have necessitated ongoing expansion of the Interceptor Sewer System. To illustrate, property, plant and equipment of the system in 1976 totaled \$68.8 million compared to \$353.7 million in 2006. Their total assets account for almost 82.9 percent of total Enterprise Fund assets, excluding the Electric Power Board. The 2007 approved budget including Debt Service and Capital is \$38,837,437. Approved operations is \$22,171,353.

The Solid Waste/Sanitation Fund was established in accordance with state mandate. This fund accounts for the operations of the City's landfill. The FY 2007 budget is \$5,950,165. Landfill fees are charged commercial customers for use of the landfill, while the cost of City landfill needs are funded by the General Fund. The City has entered into a long term agreement to transfer solid waste from a centrally located privately operated transfer station to the City Landfill. The City has received a permit from the state for the construction of new disposal cells which will facilitate the deposit of approximately 100,000 tons of solid waste for thirty years.

The Storm Water Fund accounts for the operations of the City's storm water management program as

mandated by the Environmental Protection Agency and the state. The program is designed to produce revenues sufficient to provide for debt service, operating expenses and adequate working capital. Since the inception of this program in 1994, the investment in property, plant, and equipment has grown to \$45.4 million. The 2007 Budget is \$7,177,869. There is \$1,490,559 appropriation for capital projects.

The Housing Management Fund accounts for the costs associated with low-income housing provided to residents of the City. One complex exclusively provides low-income housing inside the inner city. Another complex, also in the heart of the city, meets the needs of the elderly in the community. The third complex is designed to provide mixed and affordable housing outside the traditional inner city. As of June 30, 2006 (unaudited) the net operating loss was \$287,200 with net assets of \$4,033,501

Internal Service Funds. The City maintains two Internal Service Funds. These funds provide goods or services for a fee to other governmental units, departments, and agencies. The two reporting funds are the Municipal Fleet Services Fund and the Liability Insurance Fund. The Fleet Services Fund's 2007 budget is \$10,782,253. The City of Chattanooga is self insured for judgements and claims. The liability Insurance Fund was established to fund and pay for all judgments and costs or liability claims against the city. The 2007 budget for the Liability Insurance Fund is \$900,000.

The Pension Trust Funds account for resources held in trust for defined benefit pension plans to provide disability and retirement benefits for City employees/retirees. These funds are accounted for in the same manner as business enterprises providing similar services. Following is a brief discussion about the employee pension system.

Retirement Plans. The City maintains three single-employer defined benefit pension plans which cover all employees. Each of these systems is maintained separately: one system (General Pension Plan) covers general City employees; a second plan covers employees of the Electric Power Board; and the third covers Firefighters and Police Officers. Each plan has its own consulting actuary. The following schedule shows the unfunded actuarial accrued liability for each fund at June 30, 2006.

<u>Pension Plan</u>	<u>*UAAL</u>	<u>Funded Ratio</u>
General Pension	4,905	102.30%
Fireman & Policemen	(62,073)	78.79%
Electric Power Board	0	100.00%

City management and the Pension Boards closely observe the future costs of both benefit improvements and changes in retirement trends of employees. Recommendations of actuaries are carefully considered and appropriate measures are taken to ensure that the pension plans are actuarially sound.

General Pension Plan. The City provides a pension plan for permanent general city employees. All permanent employees hired after February 1, 1979 must join the plan as a condition of employment. Employee contributions are 2% of total earnings. The City Finance Officer is authorized to match all salaries of all participants in the General Pension Plan, at an actuarially computed contribution rate of 6.97% for FY2007.

Fire and Police Insurance and Pension Fund. The City Finance Officer is authorized to match the total salaries of all participants in the Fire & Police Pension Fund with a contribution from the General Fund in FY 2007 not to exceed 20.25%. Each employee who is a participant in this Plan contributes 8% of total salary annually.

Electric Power Board Pension Plan. The Electric Power Board's plan is a single-employer defined benefit pension plan. The plan administrator is appointed by the EPB. Contribution requirements of Plan members and the EPB are established and can be amended by the EPB. Plan members are not required to contribute to the plan. EPB's contributions are calculated based on an actuarially determined rate, which is currently 9.43% of annual covered payroll. Effective August 1, 1984, the Board implemented a 401(k) plan, which permits employees to invest up to 13% of salary in a tax-deferred savings plan. The employee contribution rate changed from 3.5% to 4% of the employee's salary effective May 1, 2006.

Per Capita Budget

The following chart represents per capita expenditures by department over the past four years. The population figures used in calculations are shown in chart:

Program	Actual FY03/04	Actual FY04/05	Budget FY05/06	Budget FY06/07
Population	155,582	155,289	154,853	154,762
General Government	\$ 186.23	\$ 210.43	\$ 191.27	\$ 242.41
Personnel	33.12	35.76	43.17	39.67
Nieghborhood Services	8.14	16.98	45.21	42.09
Executive Branch	7.95	8.77	9.26	12.80
Finance & Administration	101.16	51.93	107.86	24.43
Police	233.71	234.15	251.10	258.52
Fire	154.84	158.63	166.11	168.38
Public Works	472.25	530.94	562.58	551.99
Parks & Recreation	78.41	81.64	75.64	80.32
Human Services	87.31	86.25	85.18	80.68
Education, Arts & Culture	0.00	0.00	9.82	14.25
Debt Service	70.02	76.95	89.81	109.42
Total	\$ 1,433.14	\$ 1,492.43	\$ 1,637.01	\$ 1,624.96

Financial Assessment

Chattanooga continues its position of fiscal strength enjoyed over the past several years. The City is in the best fiscal condition it has been in over 30 years and our outlook is improving. Over the years, through strong fiscal management, Chattanooga has positioned itself well to weather economic downturns, and create a positive atmosphere for economic development.

General Fund Undesignated Fund Balance

One measure of a city's financial strength is the level of its fund balances. The City's general fund unaudited undesignated fund balance at June 30, 2006 is \$45 million or 28.02% of undesignated general fund revenues and transfers in, or 25.8% of total unaudited general fund revenues and transfers in. The City strives to maintain an undesignated general fund balance of 20% of operating revenues and transfers in. Reserves in excess of the 20% level may be used to fund capital projects.

Financial Reserves of Other Operating Funds

In other operating funds, the City strives to maintain a positive fund balance position to provide sufficient reserves for emergencies and revenue shortfalls. Specifically the debt service fund has \$7.1 million in reserves at June 30, 2006.

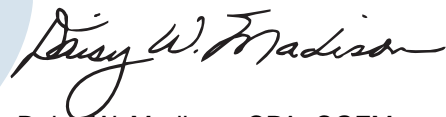
Bond Ratings

The City has maintained a "AA" rating from Standard & Poor's and Fitch Investor's Service. Both agencies cite sound financial management, fund balance reserves, the debt retirement policy and a history of pay-as-you-go capital financing as justification for the favorable rating.

Conclusion

With final budget adoption, I want to thank the Mayor and City Council, citizens and City staff for their time and effort throughout this budget process.

Respectfully submitted,



Daisy W. Madison, CPA, CGFM
City Finance Officer



History & Development

Founded in 1816, by the leader of the Cherokee Indians, Chief John Ross, the City of Chattanooga was created on the site of Ross's Landing trading post. Chattanooga, a Cherokee word for "Rock coming to a point" was incorporated under State of Tennessee Private Acts of 1839. Today the City serves as the County seat of Hamilton County, is commercially and industrially developed and is the center of a six-county



Metropolitan Statistical Area (the "MSA"), which includes Hamilton County and the counties of Marion and Sequatchie, Tennessee and the counties of Catoosa, Dade and Walker, Georgia. Located near the southeastern corner of the State on the Tennessee-Georgia border, the City encompasses an area of 144.1 square miles. The Tennessee River flows through the center of the City, which has a diversified terrain. The MSA is centrally located in relation to other major population centers of the Southeast, being within a 150-mile radius of Knoxville and Nashville, Tennessee; Birmingham, Alabama and Atlanta, Georgia.

Industrial and Economic Development

The area's central location makes it a perfect distribution center for the eastern United States. Supplies and products for industry flow easily to and from the Chattanooga area by way of an extensive network of highway, water, air and rail transportation systems. Beyond its advantages as a business location, Chattanooga is blessed with beautiful natural surroundings. A gracious life-style results from the community's commitment to preserving its culture and supporting the arts. Chattanooga offers excellence in education and quality health care as well as a virtually unlimited range of recreational activities – all at one of the lowest costs of living in the nation.

Chattanooga, known in the 1930's as the "Dynamo of Dixie", is one of the nation's oldest manufacturing cities with 18.8 percent of its employment in that sector.

However, there is no single dominating industry. Economic advantages such as ample utilities, an efficient transportation system, abundant natural resources, a trained labor force and centralized location make Chattanooga a diversified and profitable business location. This largely accounts for the City's low unemployment rate, which stands at 4.8 percent as of 2005. This is comparable to the nation's unemployment rate of 5.1 percent and the state rate of 5.6 percent.

In 1982 the City began a rebirth with the establishment of the Moccasin Bend Task Force. The Master Plan which grew out of this task force has resulted in the development of the Tennessee Aquarium, the Riverpark, the Walnut Street Bridge and Coolidge Park.

Over the past decade, hundreds of millions of dollars have been invested in these and other projects in the riverfront and downtown gaining the City international recognition. Within the last 4 years, over \$293 million in new developments are either completed or under construction. The 21st Century Waterfront Plan is another step in this Master Plan to focus on the City's riverfront. The 21st Century plan grew out of a public process led by Hargreaves & Associates. The \$120 million plan combines public and private financing to transform the downtown riverfront with a careful combination of development, preservation and enhancement that honors the history and beauty of the area.

The 21st Century Waterfront Plan comprises 129 acres on both sides of the river stretching from the Veteran's Bridge on the east to Moccasin Bend and M. L. King Boulevard on the west. The plan area is divided into six districts based on their natural features and development characteristics. Half of the districts- the First Street Steps, Ross' Landing Park, and Manufacturer's East- offer immediate development potential. Three others- Manufacturers West, Cameron Harbor, and the Moccasin Bend Gateway will develop over a longer period. A brief description of the projects follows:

The First Street Steps connect Market Street and the Bluff View Art District and the Hunter Museum of American Art, which has undergone a \$19.5 million expansion. A new public plaza was created between Cherry and Walnut Streets. First Street itself is transformed into a mixed-use neighborhood of residences, shops, cafes, and galleries. Pedestrian connections at Second Street and a bridge from the Walnut Street Circle across Riverfront Parkway connects the Hunter Museum to the City.

The Ross's Landing Park is a cornerstone of the plan. Here at the birthplace of the city, the vision includes a

reconfigured Riverfront Parkway allowing for an enlarged and enhanced riverside park. This expansive area encompasses the Chattanooga Green and the Tennessee River Terraces and will be a fabulous and functional setting for riverside festivals. An expanded marina, water taxis, riverfront cafes, residential units and commercial development bring a fitting vitality to the area known as the "front porch" of the city. The expansion of the Tennessee Aquarium, solidifies its position as the finest freshwater aquarium in the world.

Manufacturers East comprises the area near the intersection of Manufacturers Road, Cherokee Boulevard, and Market Street. The plan calls for a new mixed-use neighborhood of residential and commercial development that mark the beginning of a connection between downtown and Moccasin Bend. The highlight of this district is the Tennessee Wetland Park, preserving the wetlands west of the Market Street Bridge as a nature reserve with an interpretive riverside boardwalk. The Adventure Playground and a segment of the Trail of Tears bring recreation and history to the district, and the collective components of the district provide a perfect complement to Coolidge Park.

The City's share of the cost of the Plan was funded by the recently levied Hotel Motel Tax. In June 2002, the Tennessee Legislature enacted law (TCA 67-4-1401, et seq.) which removed constraints on municipalities giving them the freedom to enact a tax on the occupancy of hotel/motel rooms, in addition to the County Tax. In August 2002, the City levied such a tax to be phased in over a 30-month period beginning October 1, 2002 at 2%; increasing to 3% on October 1, 2003 and 4% effective May 1, 2005 and thereafter.

On the Southside, the CDRC funded, in part through revenue from the State designated Tourism Development Zone (TDZ), construction of The Chattanooga, a 208,210 sq. ft. residential meeting facility, a new 1,029-space Parking Facility and the Development Resource Center which is an 85,000 sq. ft. facility that serves as a model for better ways to develop a sustainable community, and the 226,000 sq. ft. expansion of the Chattanooga-Hamilton County Convention and Trade Center, which was completed in the spring of 2003. Together, these developments have made the downtown Chattanooga area a gathering place for night and family and recreational activity. The implementation of the 21st Century Waterfront Plan will further highlight Chattanooga's ability to forge bold visions through aggressive implementation.

A new focus on neighborhoods has complemented the City's efforts to revitalize downtown. In response to neighborhood groups, the former mayor implemented a

controversial plan that changed MLK Blvd. and McCallie Avenue from one way to two way traffic. This change has had a positive impact on the community and to the neighborhoods that border these two streets. Through the leadership of the Lyndhurst Foundation, MLK Tomorrow, the Community Impact Fund and Chattanooga Neighborhood Enterprises, 92 housing units for all income levels (19 of which were among the City's most economically disadvantaged neighborhoods) were constructed and rehabbed in this neighborhood resulting in a \$13 million investment.

The City continues to implement, through the Chattanooga Housing Authority, the HOPE VI Grant. This \$35 million grant from the Department of Housing and Urban Development (HUD) anchors a \$159 million project to replace the Spencer J. McCallie Homes and revitalize the surrounding Alton Park neighborhood. Coupled with the Alton Park Development Corporation's master plan, the HOPE VI grant will bring about a major revitalization of one of the City's most depressed neighborhoods.

Along with its partners in the private sector and in County, State and Federal government, the City has systematically and strategically invested in infrastructure, recruitment and retention initiatives and technology. It has continued the process of reinventing the economy of the City in a way to meet the challenges of the 21st Century. As a result, the Chamber of Commerce established at the beginning of FY04 a goal that within the next four years, 20,000 new jobs would come to the Chattanooga region. As of the end of FY06, 11,100 new jobs have been added.

Enterprise South, a top tier industrial park was developed by the City and Hamilton County at the old Volunteer Army Ammunition Plant site. The City and County have funded this site which provides 1,200 acres for development surrounded by a 2,800-acre passive recreation area. The site is located within 2 miles of Interstate 75 where a \$23 million interstate interchange is now under construction with completion scheduled by December, 2006. This is the largest block of land available within the city limits in several decades. Enterprise South, one of Tennessee's premier Mega sites, has infrastructure in place to support a wide range of manufacturing and industrial uses and boasts dual main line rail capacity. The entire site exceeds 6,000 acres, and efforts continue to acquire the remaining portions for industrial and recreational uses. To add momentum to this venture, strong partnerships have been forged with our state economic development team, the Chamber of Commerce, TVA, and other economic development entities.

In order to take full advantage of the City's location and establish Chattanooga as a hub of the technology corridor, the City, County, and Congressman Wamp have caused the "Enterprise Center" to become an umbrella organization for oversight and accountability to 12 innovative, federally funded initiatives in order to enhance Chattanooga's placement in the technology corridor and the community's relationship with the world class research institutions throughout the region. They include initiatives such as: Advanced Transportation and Technology Institute; the Alliance for Secure Energy and Transportation; CARTA ITS Project; Connect the Valley; the Fuel Cell Project; the High Speed Rail Maglev initiative; the SimCenter; the Center for Entrepreneurial Growth; the Riverbend Technology Institute; and the New Economy Institute. The United States Department of Commerce announced that The Tennessee Valley Corridor was one of two regional alliances in the country to win the national award for Excellence in Regional Competitiveness in Economic Development. We share this award with the Research Triangle—great company for us to be in. The staff of the Enterprise Center is governed by a nine member board and works closely with our Chamber of Commerce.

Other initiatives such as the Public Art and Outdoor initiatives and the initiative to end chronic homelessness are designed to create public/private partnerships that improve the quality of life in Chattanooga making it truly a great 21st Century American City.

Finally, Hamilton Place Mall, Tennessee's largest, now in its nineteenth year of operation, remains a magnet for millions of people. The 1.1 million-square-foot mall has brought in many tourist and locals with a savvy mix of new and familiar stores, theme restaurants, and movie theaters. The success of the mall has quickly spilled across Gunbarrel Road and Interstate 75. The number of businesses and amount of traffic in the mall area has greatly increased over the past decade. CBL and Associates, the mall's owner and developer of major retail space nation wide, has completed development of a multi-acre site on the south perimeter of the mall. The site includes a new national headquarters office building and additional retail space.

The City's two biggest local revenue sources are sales and property taxes. The local option sales tax rate is 2.25 percent and the property tax rate is \$2.202 per \$100 assessed valuation.

The City's capital initiatives reflect its ongoing commitment to economic development and long term sustainability of the City. In the proposed FY07 budget, over \$30 million was appropriated for major initiatives. These include \$4.1 million for upgrade of various City

parks; \$16.9 million for various public works projects such as paving, street improvement, curbs, gutters and sidewalks, downtown streetscape, and equipment replacement; \$1.6 million for fire vehicles and other equipment; \$ 300,000 for Police such as digital cameras, software and building upgrades; \$7.1 million for City Hall renovation, CARTA, city wide vehicle replacement, information services software upgrades and improvements for Enterprise Industrial Park Nature Park.

Awards of Achievement

In addition to the development in and around town, the City was privileged to receive the 1994 City Livability Award for its *Renaissance on the River* presentation. The United States Conference of Mayors established the City Livability Awards Program to honor the outstanding leadership of Mayors devoted to enhancing "livability" across the country. The award highlights the mayors' commitment to improving cities and their encouragement of the diverse creativity in our community. The focus for the 1994 City Livability Awards was on the arts and culture. Chattanooga was also designated as

one of America's most livable communities by Partners for Livable Places in Washington, D.C. In January 1995, the President's Council on Sustainable Development Conference was conducted in the City of Chattanooga. On March 28, 1996 in Toronto, Canada, the City of Chattanooga was selected by the Best Practices Jury as one of 12 winners of the Tokyo and



Dubai "Awards of Excellence in Improving the Living Environment". This initiative was given special recognition at the City Summit in Istanbul, Turkey at a special awards ceremony June 4, 1996. The award included a special plaque, a scroll, and a grant that was used to cover costs of travel and per diem for two people directly involved in The Best Practice project.

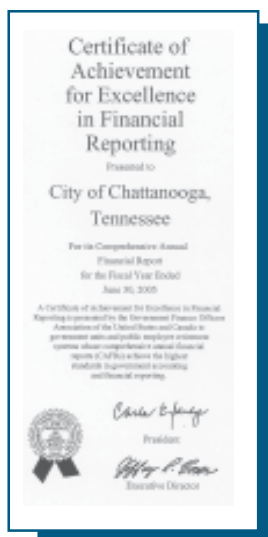
The New York Times (September 13, 2006) says, "NOT too small and not too big, Chattanooga is really the undiscovered gem of Tennessee, where old-school Southern manners and grand Victorian mansions meet

a thoroughly modern, eco-friendly Tennessee riverfront.”

The City of Chattanooga has also been recognized by:

- *U.S. News & World Report* as one of the “Cities that Work.”
- *Family Fun Magazine* as one of America’s 10 most family-friendly cities to visit.
- *Parade* magazine as one of the “Reborn Cities”.
- *Utne Reader* magazine as one of the 10 “Most Enlightened Cities”.
- *Walking Magazine* as one of “America’s Best Walking Cities”.
- *New York Times* article entitled “Smaller U. S. Airports Are Increasingly Popular”.
- The National Arbor Day Foundation’s “Lady Bird Johnson Award” for the Area Beautification Committee’s work in establishing the Gateways Program. 1993
- *Foreign Direct Investment* in the April 2003 issue as an ideal environment for foreign companies looking to relocate or expand.
- The Tennessee Urban Forestry Council’s “Tree Board” Award to the Chattanooga Tree Commission for outstanding Contributions to Urban Forestry in Tennessee. 1996

We are honored with the distinction of receiving, for the past fourteen years, the Certificate of Achievement for Excellence in Financial Reporting for our preparation of government financial reports. The Fiscal Year 2006 CAFR is currently being submitted for review.



Also, for eleven years we were honored with the distinction of receiving the Distinguished Budget Presentation Award.

In order to receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, as an operations guide, as a financial plan, and as a communication device. The award is valid for a period of one year only. We believe our 2007 budget continues to conform to program requirements, and we are submitting it to GFOA to determine its eligibility for another award.

Form of Government

The City operates under a Mayor/Council form of government. The Mayor is elected at-large and is not a member of the City Council. The Council is composed of nine members, with each member being elected from one of nine districts within the geographic boundaries of the City. The Mayor and Council are elected for four-year terms. The Mayor is the City’s chief executive officer and oversees the operation of all City departments. The seven principal departments are Finance & Administration; Fire; Police; Parks & Recreation; Human Services; Public Works; and Education, Arts, & Culture. The City employs approximately 2,566 full-time equivalent employees. The City’s Electric Power Board has an additional 400 employees.

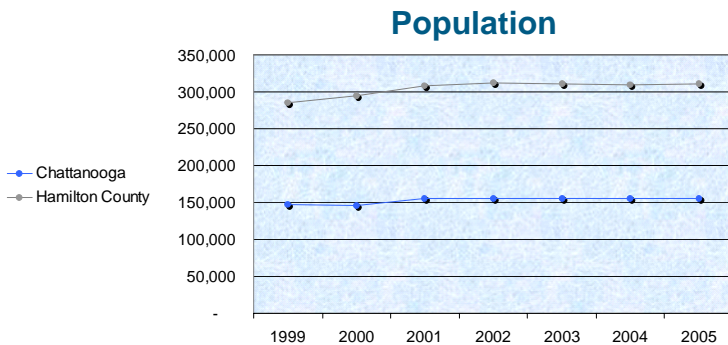
Date of Organization: 1839
Form of Government: Mayor/Council

Demographics

During 1999 thru 2005, the population for Chattanooga and Hamilton County show an increase of approximately 5 and 8.7 percent respectively.

Population		
	Chattanooga	Hamilton County
1999	145,700	295,000
2000	155,554	307,896
2001	155,992	312,266
2002	155,582	311,178
2003	155,289	309,956
2004	154,853	310,371
2005	154,762	310,935

Source: U.S. Census Bureau



Land Area and Usage

Area in Square Miles

1950.....	28.0
1960.....	36.7
1970.....	52.5
1980.....	126.9
1990.....	126.9
2000.....	144.1

The county's land use is predominately agricultural woodland with approximately 587 square miles or 21.2% having been developed.

Miles of Streets (Inside City).....1,217

Miles of Streets (County-wide).....2,799

Elections (County-wide):

Registered Voters.....	182,250
Votes Cast in Last Election.....	50,958
Registered Voters Voting.....	27.96%

Racial Composition

	Chattanooga MSA
White	82.9%
Black	13.9
Asian	1.3
Other	0.6
American Indian/Alaska Native	0.3

Source: Chamber of Commerce

Housing Costs

Year	Average Sale Price
2000	\$101,100
2001	\$107,300
2002	\$112,300
2003	\$116,700
2004	\$125,400
2005	\$131,900

Source: Chamber of Commerce

Service Statistics

Education

There are 76 public schools in the Hamilton County School System. The type and number of schools in the County are as follows: Elementary (46); Middle (14); High (14); Special School Programs (2).

There are 39 private and parochial schools in the Chattanooga area with combined enrollment of over 11,348.

Facilities

Convention & Meeting Facilities (Capacity)

Soldiers and Sailors Memorial Auditorium (4,843); Chattanooga-Hamilton County Convention & Trade Center (312,000 sq. ft.); Tivoli Theater (1,800); McKenzie Arena (12,000); Engel Stadium (7,000); UTC Chamberlain Field (12,500); Finley Stadium (20,000); Chattanooga (25,000 sq. ft.)

Cultural Activities & Facilities

Hunter Museum of American Art, Houston Museum of Decorative Arts, Bluff View Art District, Chattanooga Ballet, Chattanooga Theatre Center, UTC Fine Arts Center, Chattanooga Symphony and Opera Association, Arts & Education Council, Chattanooga Boys Choir, Chattanooga Girls Choir, Bessie Smith Performance Hall, African-American Museum, Oak Street Playhouse, Creative Discovery Museum, Regional History Museum.

City-County Recreational Facilities

- 50 Parks
- 23 Golf Courses
- 6 Country Clubs
- 18 Community Centers
- 140+ Hotels and Motels

Transportation

Airport: Lovell Field operated by the Chattanooga Metropolitan Airport Authority.

Airline carriers: US Airways, American Eagle, Atlantic Coast Airlines, Delta Connection - ASA/Comair/Northwest Airlinck and US Airways Express.

Privately owned and operated airport facilities: Collegedale Municipal Airport and Dallas Bay Skypark

Railway service: Norfolk Southern Railway System and CSX Transportation System

Local mass transportation service: Chattanooga Area Regional Transportation Authority

Vehicles in Operation 73 Routes 16

Highways:

Interstate highways 3 US highways 7
State highways 5

Customer Services

Electric Power Board

Electric Customers.....167,389
Electric Rate for residential.....\$0.0716/ kw-hr

Public Works:

Solid Waste Collected (tons).....89,054
Miles of Pavement Markings (Center line).....988 miles
Signalized Intersections.....312

Interceptor Sewer System:

Net Assets.....\$234 million

Volumes:

- ⇒ Approx. 61.1 MGD or 22.3 billion gallons per year
- ⇒ 52.4 mil lbs/yr CBOD removed at 94.3% efficiency
- ⇒ 153.5 mil lbs/year Suspended Solids removed at 97.9% efficiency
- ⇒ 140,000 tons/yr biosolids to Landfill
- ⇒ 3.5 million gallons of septage per year

Waste Load Distribution:

- ⇒ 50% Domestic Waste approx. 220,000 persons
- ⇒ 50% Industrial Waste 100 permitted industries

Areas Served other than city.....11

Sewer and Pump Stations:

Miles of sewer.....1,200
Diameter.....4 to 84 inches
Major Pump Stations.....7
Minor Pump Stations.....48
Residential/Grinder Stations.....130

Police Protection

Sworn Officers.....471
Crime Index (CY03).....14,934
Crime rate (per 1,000 pop.-CY03).....99.12
Parking Violations (CY05).....25,139
Moving Violations (CY05).....12,830
Calls for Service (CY05).....220,420
Average response time (CY03).....7.9 min

Fire Protection

Sworn Officers.....400
Fire Stations.....17
Front Line Ladder Trucks.....2
Front Line Fire Engines.....11
Front Line Quints (Engine/Truck Combination).....11
Fire Responses.....5,734
EMS Responses.....4,883
Average Response Time..... 5.08 min.

Economic

Bond Ratings

Fitch.....AA
Standard & Poor's.....AA

Building Permits Issued & Value

1999.....2,263.....\$304,112,845
2000.....2,421.....\$283,589,165
2001.....2,443.....\$365,734,755
2002.....2,330.....\$287,929,751
2003.....2,597.....\$345,741,832
2004.....2,500.....\$347,796,477
2005.....2,679.....\$388,258,885

Values are based on the current industry averages as published by the Southern Building Code Congress International (SBCCI).

Source: Land Development Office

Largest Employers in the Chattanooga Area (MSA)

The largest employers within the Chattanooga area in the manufacturing and non-manufacturing sectors are:

TOP NON-MANUFACTURERS		
<u>Employer</u>	<u>Number of Employees</u>	<u>Type of Service</u>
Hamilton County Dept. of Education	4,546	Elementary & Secondary Schools
Blue Cross BlueShield of TN	4,315	Insurance
Erlanger Medical Center	3,429	Hospital
Tennessee Valley Authority	3,067	Utility Electric Service
UnumProvident Corporation	2,918	Insurance
Memorial Hospital	2,658	Hospital
City of Chattanooga	2,364	Government
CIGNA HealthCare	1,975	Insurance
U.S. Xpress Enterprises Inc.	1,600	Trucking
Hamilton County Government	1,180	Government

TOP MANUFACTURERS		
<u>Employer</u>	<u>Number of Employees</u>	<u>Type of Service</u>
McKee Foods Corp.	3,200	Cakes & Cookies
Synthetic Industries	1,931	Carpet Backing
Pilgrim's Pride Corporation	1,839	Process Boiler Chickens
Roper Corporation	1,600	Cooking Ranges
Astec Industries, Inc.	1,062	Asphalt & Dust Collectors
Tecumseh Products company	600	Lawn Mower Engines
Alstom Power	571	Boilers
Mueller Company	500	Valves
Burner Systems International	500	Gas Appliance
KORDSA	483	Synthetic Fibers

City Officials as of July 1, 2007

Mayor: Ron Littlefield
Chief of Staff: L. Dan Johnson
City Council:

Linda Bennett	District 1	Marti Rutherford	District 6
Sally L. Robinson	District 2	Manuel Rico	District 7
**Dan B. Page	District 3	*Leamon Pierce	District 8
W. Jack Benson, Sr.	District 4	Debbie Gaines	District 9
John P. Franklin, Jr.	District 5		

Legislative Staff: Carol K. O'Neal, Clerk to Council

Legal: Randall Nelson, City Attorney

City Court: Russell Bean, City Court Judge
Sherry Paty, City Court Judge



Department Administrators and Directors:

Finance & Administration:
 Daisy W. Madison, Administrator
 Vickie C. Haley, Assistant Finance Officer

Police: Steve Parks, Chief
 Freeman Cooper, Executive Chief

Fire: Wendell Rowe, Chief
 Randy Parker, Deputy Chief

Public Works:
 Steven C. Leach, Administrator
 Donald L. Norris, Deputy Administrator

Parks & Recreation:
 Larry Zehnder, Administrator

Human Services:
 Bernadine Turner, Administrator
 Tommie Pruitt, Deputy Administrator

Personnel:
 Donna Kelley, Administrator
 Susan Dubose, Deputy Administrator

Neighborhood Services:
 Beverly P. Johnson, Administrator
 Anthony O. Sammons, Assistant Administrator

Education, Arts & Culture:
 Missy Crutchfield, Administrator
 David Johnson, Deputy Administrator

Chattanooga-Hamilton County Bicentennial Library:
 David Clapp, Director

Regional Planning Agency:
 Barry Bennett, Director

Air Pollution Control:
 Robert H. Colby, Director

Scenic Cities Beautiful:
 Jeanette Eigelsbach, Director

*Chairman
 **Vice-Chairman



photo by: Med Dement

The City of Chattanooga was founded in 1815 on the banks of the Tennessee River as a ferry landing and warehouse site. The river continues as an integral part of the economic and cultural development of the city into the 21st Century.

CHATTANOOGA CITY COUNCIL



Photos by Med Dement



DISTRICT 1
Linda G. Bennett



DISTRICT 2
Sally L. Robinson



DISTRICT 3
Dan B. Page,
Vice
Chairman



DISTRICT 4
W. Jack
Benson, Sr.



DISTRICT 5
John P.
Franklin, Jr.



DISTRICT 6
Marti
Rutherford



DISTRICT 7
Manuel Rico



DISTRICT 8
Leamon
Pierce,
Chairman



DISTRICT 9
Debbie
Gaines

MeetUS

Mayor Ron Littlefield

Mayor Littlefield was sworn into office on April 18, 2005. He brought with him many years of experience in City Government and urban planning. Though his license is now retired, Mayor Littlefield was a Realtor, specializing in Commercial and Industrial Development, in both Tennessee and Georgia from 2000 to 2002. He has been an instructor at the University of Tennessee at Chattanooga, as well, teaching a summer postgraduate course on metropolitan politics and policies.

Mayor Littlefield has served in several previous capacities within government, including:

- Member, Chattanooga City Council (Chairman FY 2002-2003)
- Acting Director of Planning and Development, Walker County, GA, 1997-2000
- Chairman, Chattanooga City Council, 1990
- Commissioner of Public Works, Chattanooga, TN, 1987
- Economic Development Coordinator, City of Chattanooga, TN, 1979
- Director of Current Planning and Operations, Chattanooga-Hamilton County Regional Planning Commission, 1977
- Senior Planner, Chattanooga-Hamilton County Regional Planning Commission, 1974
- Planner-in-Charge, Tennessee State Planning Office, 1969

Mayor Littlefield has worked with many planning, research, and urban-development projects, including:

- Subcontractor on master plan for Chattanooga Metropolitan Airport, as consultant with Parsons Brinckerhoff
- Subcontractor on engineering feasibility study of the Atlanta-Chattanooga MagLev High Speed Rail Proposal, as a consultant with Parsons Transportation Group
- Market Development/Government Relations with Infrastructure Services Inc.
- Consultant/Public Sector with Roadtec Inc.
- Executive Director, Chattanooga Venture - General Manager, Chattanooga Area Economic Development Council
- Field Office Director, Research Triangle Institute
- Incorporator and Charter Member of



the Board of Directors, Chattanooga Museum of Regional History

- Incorporator, Southeast Tennessee Local Development Corporation
- Chattanooga-Hamilton County Business Development Center (Proposed original idea and facilitated early efforts as an outgrowth of the 3M/GE sale brokered while serving as Economic Development Coordinator)
- Hamilton County Riverport and Industrial Park (As member of the public development team, obtained funds and contracted for necessary archaeological studies, etc.)
- Bonny Oaks Industrial and Office Park (As member of the public development team, secured funding and facilitated early architectural and engineering design)
- Special Consultant to the City of Chattanooga for the Chattanooga-Atlanta High Speed Rail Initiative

Mayor Littlefield and his wife Lanis grew up in the same community and even attended the same elementary school. The couple dated in high school and married during Ron's senior year at Auburn University, where he earned a Bachelor of Science degree in Business Administration in 1968.

After college, the couple moved to Chattanooga in 1968. For more than 30 years, the Littlefields have lived in the same home in the Glendon Place neighborhood in Brainerd. They have two adult sons: Derek and Zack.

Mayor & Mrs. Littlefield are active members of Calvary Chapel, participate in the building program for the church and lead a small group Bible study.

Council Members

Linda Bennett, District 1

Linda Bennett was elected to the Council in March 2005, in her first attempt at elected office. Linda is a lifelong resident of Chattanooga. She grew up in the Falling Water community and graduated from Red Bank High School. Linda has 21 years of experience in sales and marketing, working as a National Technical Training Director and currently as a Sales Director for Mary Kay Cosmetics. She is Vice President of Programs of the North Chattanooga Chamber Council and serves on the Executive Board. Linda was a founding member of the Northside Community Association; she volunteers for Moccasin Bend Hospital's activities therapy program and is a past board member of the Northside Neighborhood House. Linda has a passion to help citizens lead their community and values the opportunity to be their voice in District One. Ms. Bennett is a member of St. Paul's Episcopal Church. She loves the outdoors and is a regular Bike2Work participant. Her two grown children also reside in the Chattanooga area.

District 1 consists of the following precincts: Lookout Valley 1 & 2; Moccasin Bend; Mountain Creek 1, 2 & 4; North Chattanooga 2; Northwoods North 2.

Phone: 425-7858

Address: 320 Pine Ridge Rd. -- Chattanooga, TN 37405

Sally L. Robinson, District 2

Sally Robinson, the current Council Chairman, has been involved in downtown revitalization and riverfront development in Chattanooga since 1980 as a founding member of the Riverbend Festival, and has volunteered through the years on the Moccasin Bend Task Force, Walnut Street Bridge Restoration, Cornerstones Historic Preservation and Friends of Moccasin Bend National Park. She is past executive director of the Arts & Education Council where she worked to establish the Chattanooga Conference on Southern Literature. Ms. Robinson is past executive director of The Chattanooga Downtown Partnership where she expanded the Nightfall Concerts, established the Downtown Business and Merchants Roundtable Association, and developed seasonal activities promoting downtown year-round. She has served on the board of the International Downtown Association, and was elected to City Council in 2001. Ms. Robinson attended the University of North Carolina and graduated from the University of Tennessee-Chattanooga. Ms. Robinson is a member of St. Paul's Episcopal Church. She is married to attorney Sam Robinson and has four children and two grandchildren.

District 2 consists of the following precincts: Lupton City; North Chattanooga 1; Northgate; Northwoods 2; Riverview; and Stuart Heights 1 & 2.

Phone: 757-5196

Address: 1136 Constitution Dr. – Chattanooga, TN 37405

Dan B. Page, District 3, Vice Chairman

Councilman Dan Page, in his first venture into politics, was elected to the Council in 2001. Dan, a lifelong resident of Chattanooga, is founder and president of Greenleaf Health Systems. He grew up in the Avondale-East Chattanooga area and graduated from Central High School. He earned a Masters Degree from the University of Tennessee at Chattanooga and completed post-graduate studies at the University of Tennessee at Knoxville. Dan currently resides with his wife of 42 years, Shirley Lowe Page, in the Hixson area. They are actively involved at Trinity Lutheran Church. Dan Page has had a successful business career while raising two sons, Brent and Brian, who graduated from Chattanooga public schools...Hixson High School and Chattanooga High School of the Performing Arts. Dan is a Rotarian, a Trustee Emeritus of Newberry College, and has been a board member of the North Chickamauga Creek Conservancy and the North River YMCA. He served on the core group that initiated the Interfaith Hospitality Network of Greater Chattanooga and has been involved with Northside Neighborhood House. Dan's interest is to continue helping people by listening to the citizens and providing them leadership with a strong voice. He believes public service is of the highest calling. He supports encouraging better community planning and promoting a strong business climate for Chattanooga.

District 3 consists of the following precincts: Dupont; Hixson 1, 2, 3; Murray Hills; Northwoods 3 & 4; Northwoods North 1.

Phone: 757-5196

Address: 3000 Hamill Road – Hixson, TN 37343

W. Jack Benson, Sr., District 4

W. Jack Benson, B.S. Peabody at Vanderbilt, M. Ed. University of Chattanooga, Post Graduate at University of Tennessee at Knoxville. He is presently serving on the Chattanooga City Council as Councilman from District 4. Mr. Benson served for 35 years in the Chattanooga Public School System as an elementary and junior high teacher and then as principal of two elementary schools and two junior high schools. He then moved to a system-wide position at the administrative office where he served as Director of Curriculum and as the Assistant to the Superintendent. After retirement from the school system Mr. Benson served as the Executive Director of the Chattanooga Big Brothers/Big Sisters Association. Mr. Benson is a Past-President of the Association of United Way Agency Directors. He has also served on the boards of the National Education Association, Tennessee Education Association, Southern Association of College and Secondary Schools, Chattanooga/Hamilton County Planning Commission, Tele-scripps Cable Access,

Council of Alcohol and Drug Abuse Services, Chattanooga Education Association, United Way Allocation Panel, Armed Forces Committee, Camp Ocoee, and Boy Scout Exposition.

District 4 consists of the following precincts: Concord 1 & 2; East Brainerd 1 & 2; Ooltewah 3; Tyner 1.
Phone: 757-5196
Address: 2302 Laurelton Creek Lane – Chattanooga, TN 37421

John P. Franklin, Jr., District 5

John Franklin—better known as Duke—was elected in 1998. He graduated from Brainerd High where he excelled in football and track. He received a business degree from Hampton University. Duke is a third-generation director of Franklin-Strickland Funeral Home, and past president of the Tennessee Funeral Directors Association. He has served on numerous boards including Partners for Academic Excellence, Chamber of Commerce, Jewish Community Center, and Zoning Board of Appeals for Variance and Special Permits. The Councilman is interested in improving the climate for new and existing business and upgrading property values in his district. Duke is an avid golfer.

District 5 consists of the following precincts: Bonny Oaks; Brainerd 2; Dalewood; Kingspoint; Lake Hills; Woodmore.
Phone: 757-5196
Address: 2233 Nimitz St. – Chattanooga, TN 37406

Marti Rutherford, District 6

Councilwoman Marti Rutherford is serving her third term on council, having previously served 2 terms from 1993 - 2001. Marti is a real estate broker and currently serves as Vice Chair of the Board of the Southside and Dodson Avenue Health Centers. She has been an officer or board member on a number of civic organizations focused on mental health, race relations, the arts, the disadvantaged, and children. She worked for the revitalization of Eastgate Mall and its conversion to a town center in the heart of her district. Her number one concern is neighborhood revitalization. She is a native Chattanooga - a graduate of GPS and the University of Tennessee at Chattanooga and a member of First Presbyterian Church.

District 6 consists of the following precincts: Airport 1, 2 & 4; Brainerd Hills; Concord 3; Eastgate 2; Sunnyside; Tyner 2 & 4.
Phone: 425-7852
Address: 3442 Alta Vista Dr. – Chattanooga, TN 37411

Manuel Rico, District 7

Councilman Rico was elected to the council in 2005. He has owned Rico Monuments, located in St. Elmo at the foot of Lookout Mountain, since 1985. He has been an active member of the community, including the Sertoma Club, the American Red Cross, and the city's Human

Rights and Relations Commission, having served as chairman. He is married with one son and three grandchildren.

District 7 consists of the following precincts: Alton Park; Cedar Hill; East Lake; Howard; Piney Woods; St. Elmo 1 & 2.
Phone: 425-7856
Address: 1616 West 52nd St. – Chattanooga, TN 37409

Leamon Pierce, District 8, Chairman

Mr. Pierce and his wife Sue have one child and have lived in Park City all their lives. He has operated his own business, Liberty Bonding Company and Lesser Properties, since 1974. He was elected to City Council in 1990. Pierce's career history includes five years as a lineman with TVA and six years with the Electric Power Board where he became the company's first Black lineman. He has been an activist for equal opportunity through many years of service with the NAACP, the Action Coordinating Council, Operation PUSH and the Unity Group.

District 8 consists of the following precincts: Avondale; Clifton Hills 1 & 2; Courthouse; Eastside 1 & 2.
Phone: 757-5196
Address: 2710 Cannon Ave. – Chattanooga, TN 37404

Debbie Gaines, District 9

Councilwoman Debbie Gaines was elected to the Council in May, 2006, to complete the term of Yusuf Hakeem, who resigned from the Council earlier in the year. Ms. Gaines graduated from Brainerd High School, attended McKenzie College, and is retired from Hamilton County, including 23 years in the County Commission Office, the last six as Legislative Administrator. As the commissioners' administrative liaison, her position enabled her to see the operation of local government first-hand. As Councilwoman, Ms. Gaines intends to work with neighborhood organizations to improve the quality of life in the district's neighborhoods and to meet on a regular basis with police officials regarding crime in the area.

District 9 consists of the following precincts: Amnicola; Bushtown; East Chattanooga 1; Eastdale 1 & 2; Glenwood; Highland Park; Missionary Ridge.
Phone: 757-5367
Address: 2015 Blackford St. – Chattanooga, TN 37404

Elections for Chair and Vice Chair are made each year, generally the 3rd week of April. Each councilperson will be up for re-election in 2009 (their current terms run from April, 2005 until April, 2009).

Management & Budget Staff

Daisy W. Madison, CPA, CGFM, City Finance Officer

Daisy W. Madison was hired as Deputy Finance Officer in 1992 and recently appointed to the position of City Finance Officer under the Littlefield administration in 2005. She is a Certified Public Accountant with over 22 years of experience in financial accounting and auditing which include 10 years as staff auditor for the U.S. General Accounting Office, Arthur Anderson & Company and audit manager for the internal audit division of Hamilton County government. Prior to coming to the City, she served as Director of Financial Management for Hamilton County government for over 10 years. Mrs. Madison initiated the first successful attempt by the City to obtain the GFOA certificate of achievement in financial reporting and the first GFOA Budget Award which was instrumental in the city's achieving an upgraded bond rating. She is involved in numerous community and civic organization which promote a better quality of life in Chattanooga. Daisy and her husband of several years, Sam, are the *proud* parents of four children. **Office Phone: 757-5232**

Fredia F. Kitchen, CPA, CGFM, Director of Management & Budget Analysis

Fredia Kitchen was promoted to Budget Officer in March, 2000. She holds a Bachelor of Science degree from Austin Peay State University located in Clarksville, TN. She has obtained certificates for Certified Public Accountancy and the Certified Government Financial Manager issued by the Association of Government Accountants. Prior to her appointment to the position of Budget Officer, her career with the City began in 1980 where she started out in Payroll, moving to Budget in 1984 as a Budget Analyst, then gaining promotion to Senior Budget Analyst. In addition to major budget duties, she monitors all City Investments, performs Revenue and Bond Analysis, including gathering data for official statement preparation. She is married to Ken, who is the Deputy Chief Information Officer in the City's Information Services division. **Office Phone: 757-0524**

Simone M. White, Sr. Management & Budget Analyst

Simone White joined the City in March 1993 as a Budget Analyst. In November, 2000 she was promoted to her current position. She handles budgets for Police and

Neighborhood Services. Prior to joining the City, she was a Business Analyst for the City of Charleston (South Carolina). Simone holds a Bachelor of Science in Accounting from Clemson University (SC). She serves as a reviewer for the GFOA's Distinguished Budget Awards Program. Her other activities include serving as Member of the Chattanooga Chapter Association of Government Accountants, Daisy Girl Scout Leader, member of Delta Sigma Theta Sorority, and several church related activities. Simone is married to the wonderful Jerrold Javier White, an attorney practicing in the Chattanooga area and they are busy parents of triplets. **Office Phone: 757-0534**

Christopher L. Haley, CFA, CGFM, Management & Budget Analyst

Chris Haley was hired as a Budget Analyst in 1996. His areas of responsibility include selected General Government accounts, Parks & Recreation, Education, Arts, & Culture, Community Development, and the Pension Fund. Prior to coming to the City, he worked in internal audit for Hamilton County. In addition to obtaining a CFA (Chartered Financial Analyst), he holds a BS in accounting from the University of Tennessee at Chattanooga and a MBA from Middle Tennessee State University. **Office Phone: 757-0537**

Randall E. Ray, CGFM, Management & Budget Analyst

Randall Ray was hired by the City in 1986. Prior to that he was a Sales Tax Auditor for the State of Tennessee for 2 years. He is a graduate of Middle Tennessee State University. He handles budgets for Fire and Public Works. He has been married to the former Teena Andrews for twenty-five years with four cats (Ernest T. Bass, Little Miss, Arthur and Mud Ball). **Office Phone: 757-0535**

Beverly J. Adams, Management & Budget Analyst

Beverly Adams was hired in February 2001 as a Budget Analyst. She handles budgets for General Government, Human Services and selected joint funded agencies (Air Pollution, Regional Planning Agency, and Scenic Cities Beautiful). Beverly is a graduate of Southern University located in Baton Rouge, Louisiana. She holds a Bachelor of Science in Accounting. Prior to coming to the City, she served in the United States Army for seven years. She held various positions in the Finance Department. Beverly married to Marcus Adams and they are the proud parents of two children. **Office Phone: 757-4751**

Preciosa G. Goduco, CGFM, Management & Budget Analyst

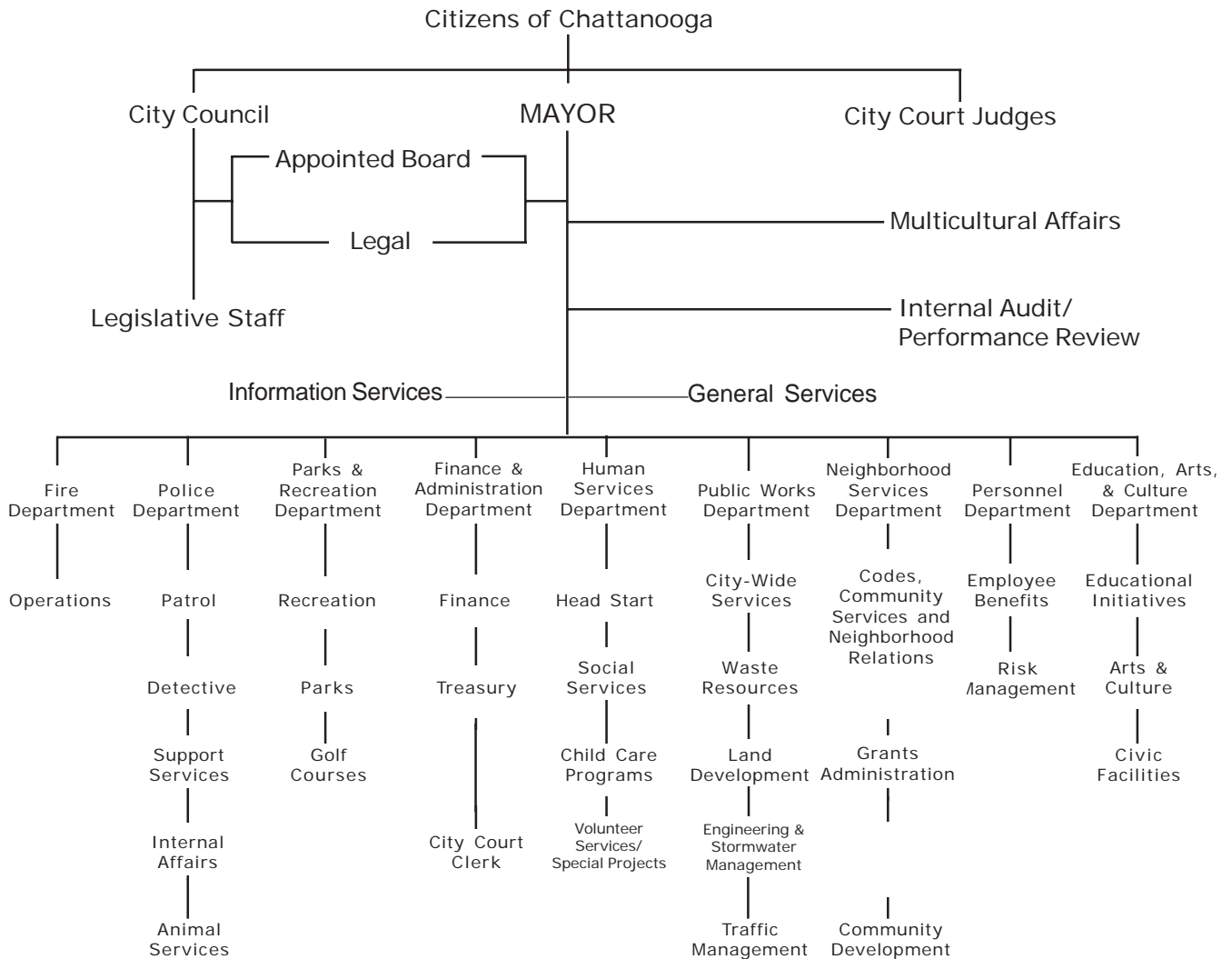
Preciosa Goduco joined the city in March, 1984 as an Internal Auditor. In 2003, she was transferred to the Management and Budget Analysis staff. She handles budgets for Finance & Administration and Debt Service. Prior to working with the city, she was a supervising senior with Carlos J. Valdes & Co., CPAs in Manila, Philippines where she was in charge of auditing various SEC corporations and banks. She also worked as a senior auditor with Tomatsu Awoki & Co., CPAs in Tokyo, Japan for 16 months. She holds a BS in Commerce with a major in accounting from the College of the Holy Spirit and a CPA certification in the Philippines. **Office Phone: 425-6215**

Edward F. Wellmann, Management & Budget Analyst

Ed Wellmann was hired by the City in May of 2005. Prior to that he held various engineering and managerial positions with the Tracerco division of ICI Americas, Inc. in Houston, TX and Sarnia, Ontario, Canada. His areas of responsibility include Fleet Services, Personnel, and Interceptor Sewer. He holds a Bachelor of Science degree in Chemical Engineering from Mississippi State University. **Office Phone: 425-7874**



Organizational Chart



Policies & Procedures

Budget Procedures

The Charter of the City of Chattanooga designates the City Council as being the party responsible for the preparation and passage of the annual budget. This is found in Title 6, Finance & Taxation, Chapter III, Section. 6.80 and states:

Section. 6.80 Annual budget not to exceed estimated revenue except in cases of extraordinary emergencies. It shall be the duty of the City Council elected under this act to prepare and pass an annual budget each year. The budget for the ordinary and extraordinary expenses of said city for any one year shall not exceed the estimated amount of revenue to be collected for said year; and in no event shall there be appropriated by the Council any sum or sums in excess of the estimated revenues of said city, for the fiscal year in which said appropriation is made. Provided, however, said members of the Council may, in extraordinary emergencies such as floods, epidemics, or destructive fires, make appropriations in excess of the estimated revenue when the public health, safety, and welfare demand same.

The Management & Budget Analysis Section, a subsection of the Department of Finance, is the catalyst for the budget process for the City Council.

A brief description of the form of government the City of Chattanooga utilizes will be useful in more fully understanding the budget process. The City of Chattanooga operates under a Council/Mayor form of government, having changed from the Mayor/Commission form in 1990. The current organizational plan places legislative responsibility for municipal government in the City Council and gives administrative or executive authority to the Mayor. The Council levies taxes, enacts ordinances, adopts the annual budgets as well as performs other legislative functions. The Mayor, who is elected by the citizens of Chattanooga in an at-large vote, carries out the programs and policies approved by the City Council. In addition to advising the Council on policy and legislative matters, the Mayor also recommends the annual budgets and work programs.

The operating budget of the City is the single most important decision making document passed by the Council each year. This budget document passed each year must effectively accomplish several criteria as well as meet certain governmental budgeting standards. The Government Finance Officers Association has established four (4) criteria that governmental budgets should meet:

A governmental budget should:

- (1) Be a policy document*
- (2) Be an operating guide*
- (3) Be a financial plan, and*
- (4) Be a communications device*

To insure these criteria are met, the Management & Budget Analysis Section of the City Finance Department prepares a budget calendar and budget policies to facilitate the decision-making process by providing overall direction to City departments. The budget calendar and the budget policies form the nucleus of the budget-making process for the City of Chattanooga. Following these two tools City Departments and Agencies develop their budget requests as well as their performance data to reflect the goals and objectives for the upcoming fiscal year.

The first budget procedure to be put into place is planning of the budget calendar and the budget policies by the City Finance Officer. In early February, the Budget Section, working under the direction of the Finance Officer, compiles draft copies of the proposed budget calendar as well as the proposed budget policies. When the Finance Officer is satisfied the proposals meet the needs of the Departments/Agencies, they are presented to the Mayor for review. The Mayor can at this time add to or delete from either document. When his review is finished the Mayor then presents the finished products to the City Council for review and approval. The City Council can then change either document. This provides the guidelines needed by the Departments/Agencies to begin budget preparation for the upcoming fiscal year. After the City Council has adopted the budget calendar and the budget policies, the Mayor meets with his Department Administrators and Department Budget Personnel to distribute them. While the budget calendar and budget policies are being discussed, the Management & Budget Analysis Section is preparing the budget forms and supplementary data for distribution to the various Departments and Agencies. A budget request form is prepared for each activity within each department of city government. This budget request form, along with the supplementary data, provides the detailed expenditures of the prior fiscal year and the detailed expenditures for the current fiscal year-to-date. Each department/Agency is responsible for projecting its expenditures through the end of the fiscal year. Each increase requested in appropriations by a department or agency must be accompanied by a detailed justification. Once the departments receive these budget request forms, they are given a set time to return them to the City Finance Office, per the budget calendar. Detailed estimates are prepared of all anticipated revenues to the City from all sources. The

Management & Budget Analysis Section prepares these revenue estimates working in conjunction with the various departments and outside agencies or governmental units who contribute funds to the City. The Revenue Budget Form contains data on the prior fiscal year, current year-to-date, a projection through the end of the fiscal year, and the amount estimated to be collected in the next fiscal year. These estimates are monitored throughout the budget-making process and changed as required, using updated data. When the Revenue Budget Form is completed, it is discussed in detail with the Mayor by the Finance Officer.

The departments and agencies are given a deadline to turn in their budget requests to the City Finance Office. During this time, their budgets are finalized by their budget personnel working closely with the Management & Budget Analyst assigned to their department. The goals and objectives of each activity are formalized, and the financial means to accomplish them are incorporated into their budgets. When presented to the City Finance Office, a department's budget consists of Budget Forms for each activity within the department, overlaid with a departmental summary form. The department's overall goals and objectives are stated here on the summary forms.

Once all Budget Forms for all departments and agencies are collected by the City Finance Office, the Management & Budget Analysts begin a review process. Budget documentation turned in by the departments should include a statement of proposed departmental goals and objectives, performance measures, an estimate on the status of performance at the end of the current year as well as traditional account line item expenditure requests and justification for maintaining current and expanded expenditure requests. The Budget Section reviews each budget request to insure compliance with the budget policies.

Then, budget sessions are held with department Administrators and budget personnel to discuss various issues and gain a thorough understanding of the budget requests. After meetings with the departments, the Budget Section is ready to balance the budget request to the estimated revenues. When this is accomplished, the balanced budget is presented to the Mayor for review. At this point the Mayor can add or delete items to the budget. When the Mayor is satisfied that the budget presented represents the goals and objectives of the City and the financial means of reaching those goals and objectives, he will present the balanced budget to the City Council at a Budget and Finance Committee meeting.

The City Council begins a budget review of its own once it receives the balanced budget proposal. This is done through the Budget Committee, where numerous work sessions are held to examine all aspects of the proposal. Department Administrators are called in to explain differences in their current year budget and the proposed budget. Changes are made by the Council at their discretion. Finally, when the budget is agreed upon, a Budget Ordinance is written up by the Budget Section for passage by the City Council at a regularly scheduled meeting. In this Budget Ordinance, the City Council sets the Tax Rate for the next year to support the budget being submitted. The City Council holds public hearings on the budget proposal during the time the budget is first presented and when it is finally passed. The Budget Ordinance, like all City Ordinances, must pass three readings of the Council to become law.

The City of Chattanooga's budget process has evolved into a comprehensive system. The process is being constantly upgraded to provide the best tool possible for the departments and agencies to work with and to produce a budget document that is easy to read and follow and at the same time complex enough to allow for the many changes confronted by the City each year.

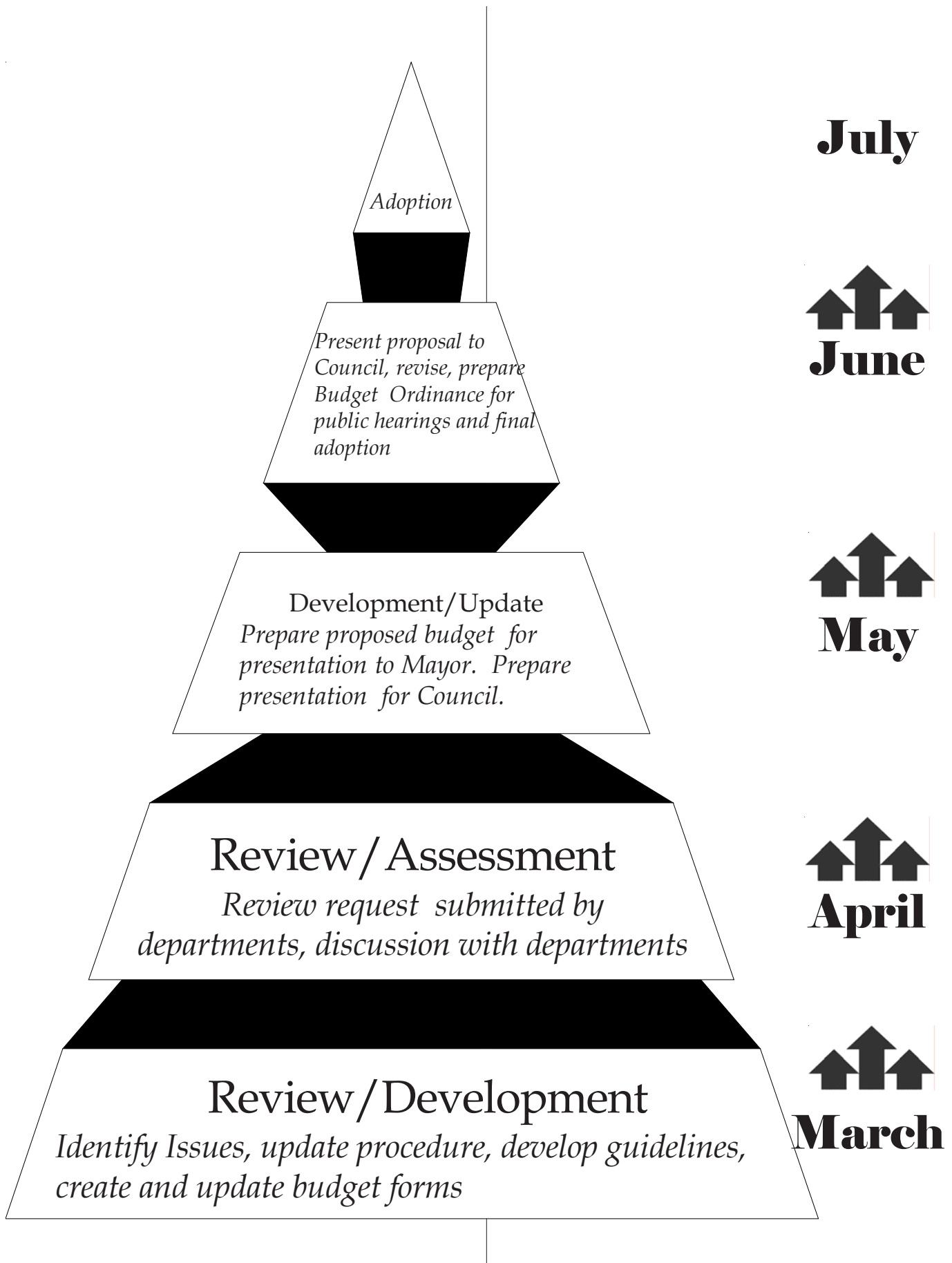
During May and June, the City Council hears budget requests from agencies and departments at its regularly scheduled meetings. Prior to July 1, the City adopts an interim budget appropriating funds for the usual and ordinary expenses of the City government in an amount not to exceed one-twelfth of the preceding fiscal year operating budget for each month that the interim budget is in effect. Subsequently, the budget is legally enacted through passage of an ordinance with an operative date of July 1. Upon adoption of the annual budget ordinance by the Council, it becomes the formal budget for City operations. After the budget ordinance is adopted, the council can increase the budget only if actual receipts exceed the estimated, or from accumulated surplus in the amount of an unexpended appropriation from the previous year. Budget control is maintained by recording encumbrances as purchase orders are written. Financial reports, which compare actual performance with the budget, are prepared monthly and presented to the Mayor. Open encumbrances are reported as reservations of fund balance at June 30. All unencumbered and unexpended appropriations lapse at year-end.

The City Finance Officer is authorized to transfer budgeted amounts within divisions within the General

Fund, but the authorization does not apply to funds other than the General Fund.

Formal budgets are adopted for the General Fund, Debt Service Fund, all enterprise funds and for a majority of the Special Revenue Funds, including the State Street Aid Fund. These formal budgets are adopted on a departmental basis. Line item amounts from the budget preparation phase are booked on the appropriation ledger.

The Budget Pyramid Approach Model



S M T W T F S

January 2006

1 2 3 4 5 6 7
8 9 10 11 12 13 14
15 16 17 18 19 20 21
22 23 24 25 26 27 28
29 30 31

February 2006

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12 13 14 15 16 17 18
19 20 21 22 23 24 25
26 27 28

March 2006

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26 27 28 29 30 31

April 2006

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23 24 25 26 27 28 29
30

May 2006

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28 29 30 31

June 2006

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18 19 20 21 22 23 24
25 26 27 28 29 30

S M T W T F S

July 2006

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23 24 25 26 27 28 29
30 31

August 2006

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20 21 22 23 24 25 26
27 28 29 30 31

September 2006

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10 11 12 13 14 15 16
17 18 19 20 21 22 23
24 25 26 27 28 29 30

October 2006

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8 9 10 11 12 13 14
15 16 17 18 19 20 21
22 23 24 25 26 27 28
29 30 31

November 2006

1 2 3 4
5 6 7 8 9 10 11
12 13 14 15 16 17 18
19 20 21 22 23 24 25
26 27 28 29 30

December 2006

1 2
3 4 5 6 7 8 9
10 11 12 13 14 15 16
17 18 19 20 21 22 23
24 25 26 27 28 29 30
31

January
16-20 Preliminary prep work for budget documents
31 Target cut off for CY actuals on budget forms

February
1-3 Budget staff prepares on-line presentation for Depts
6 Budget forms available on-line to all Depts
6 Salary projections distribution to Depts

March
10 Deadline for Budget submissions along with goals and accomplishments
20-24 Budget review and discussions with departments
31 In-house budget sessions to balance budget
31 Revenue projection target date

April
3-14 In-house budget sessions to balance budget
21 Proposed balance budget to Mayor
24-28 Discussions w/Mayor

May
2-12 Discussion with the Mayor
11 City/County Joint Budget Hearing
25 Presentation of Budget to Council with PowerPoint

June
12&16 Council Finance Committee review/questions
27 Council approval 1st reading

July
11 Council approval 2nd & 3rd reading
17-18 Budget Roll to upload new budget
22 Budget Staff start work on CABR

September
Budget staff work on CABR 2007

November
10 Deadline date for CABR submission to GFOA

Budget Policies

Providing basic public services and facilities necessary to meet the current and future needs of its citizens are the City's highest priorities. Current basic public services are those services that would not be provided without public action, and future basic public services could not be provided without the proper planning necessary to provide them. Within this framework, the City prepares its Operating Budget each year.

The overall goal of the City's financial plan is to establish and maintain effective top quality management of the City's financial resources. By effectively managing these financial resources through sound budget policies and the monitoring of the results of these policies throughout the fiscal year, the City builds a framework for subsequent years. Because the City involves each Department/Division so heavily in the budget process, the policies serve as an excellent training guide, even for the budget novice. And because the City involves each Department/Division Administrator so heavily in the budget process, the finished product, i.e. the Budget Ordinance, serves as an excellent management tool for use in day to day decision making in the operation of a department. The Budget Ordinance also provides the basis of financial control to ensure compliance and prevent any overspending. Monthly reports comparing budgeted amounts to actual amounts are furnished to each department for review. These reports are also used to search for funding sources, or unexpended appropriations, needed if a departmental mission is adjusted in midyear.

The City's budget policies are written up each year by the Budget Section of the City Finance Administrator's Office. These proposed policies are reviewed by the Finance Officer and Deputy Officer to insure they contain all information known at that time to provide the desired results of the current year budget process. Working together, the Finance Officer, Deputy Finance Officer, Budget Officer and the budget staff insure that the budget policies to be presented for consideration by the Mayor and City Council do contain the means to provide the basic public services. Basic public services can be defined as those services that are

- *essential to the health and safety of the City's citizens,*
- *necessary in order to avoid irreparable damage to City resources, and*
- *a service that the absence of which would make the City's quality of life generally unacceptable to its citizens.*

After the budget policies have met the satisfaction of the Finance Officer and staff, the Finance Officer presents them to the Mayor. They undergo further review, additions, deletions, and changes by the Mayor based upon his personal

knowledge of the direction the City needs to be taking in conjunction with the Administrator's initiative. Once adopted, the budget policies are set in place to serve as the guide for the fiscal year.

The following section outlines the budget policies adopted by the City Council for use in preparation of the City's FY 06/07 Operating Budget:

Budget Requests for FY 07 will be submitted on line item (Account) basis. All departments should present two budget requests, one with a 0% growth and one with a 3% decrease in total operating costs. The adopted FY2006 budget is the baseline. Flexibility is allowed in how this is achieved through a combination of salary and operating costs. Generally, any growth in funding must be fully justified and will be at the expense of some other line item, barring a specific revenue generated to cover the additional expense.

Budget Requests will be divided into two parts: The Maintain Requests, and the Additional Requests. Requests for additional funding must be accompanied by narrative justification.

Maintain Requests will be based upon the projected 05/06 expenditures less any one time nonrecurring expenditures.

- a. Request for one time, unavoidable costs that are anticipated for FY 06/07 will be included in the Additional Requests with justification.
- b. Requests for recurring unavoidable increases, including such items as street lighting, other utilities, pension costs, FICA, etc., will be included in the Maintain Budget Requests.

Personnel Issues:

- a. Maintain Requests for Salaries & Wages will include all positions authorized at the current Pay Plan Amount. The department is encouraged to maintain frozen or unfilled positions from FY06 as part of the 0% growth and 3% reduction budget requests. The Finance Office will provide projections.
- b. Maintain Requests will not include any requests for funding of additional personnel.
- c. Do not include funds for pay raises or pending reclassifications. Salary increases are provided for by Projections, which will be entered by the Management & Budget Analysts after a decision is made concerning salary and wage changes.
- d. Budget Requests for overtime must be from a zero base, consistent with overtime ordinances, and not justified by prior year experience only.

- e. If you plan to hire temporary workers, your budget estimate should include payroll taxes. Any hiring of contract employees must stand up to IRS scrutiny. Personnel has developed guidelines to assist in determining whether a person would be an employee or contract employee.
- f. Temporary staffing should be budgeted under "Salaries & Wages".
- g. There will be no additions to the total number of positions. New positions and position reclassifications must be matched with comparable reductions or consolidation of existing positions so as to result in no increase in total personnel cost.
- h. No increase in positions or position reclassifications will be considered in the 2006-2007 budget without a corresponding reduction/reclassification in existing positions resulting in the same or reduced cost to the city.
- i. Request for new and/or additional positions (including reclassifications) must be submitted to Personnel for review no later than Friday, March 24, 2006. Forms are available in Personnel, see Jean Smith (ext. 4862). (All requests for new positions and reclassifications must be supported by corresponding reductions in existing positions resulting in the same or reduced payroll cost)

Renewal & Replacement:

Budget Requests will include capital operating requirements, to be funded from the amount appropriated for Renewal & Replacement of Equipment. Generally, a capital operating requirement has a useful life of less than 15 years and involves a cost less than \$25,000.00. Items with a longer useful life and greater cost will be included in the Capital Budget. The FY 06/07 budget includes funding for Renewal & Replacement in the amount of \$2,017,897.

All departments will include in each activity funds for vehicle repairs at the City Garage. Parts will be billed by the Garage at a 25% markup. Labor cost has been set at \$55.00 per hour. Vehicle maintenance cost expenses should be based on hours experienced during FY 06/07 execution. The price factor to be used for forecasting fuel costs is \$2.50 per gallon for gasoline and \$2.60 per gallon for diesel. This reflects a \$.15 per gallon price decrease

for gasoline and a \$.05 per gallon price increase for diesel over FY06 budgeted rates for fuel. During FY07, the fuel cost will fluctuate as the market rate changes.

Fringe Benefit costs are to be included in each Activity Request which has Personnel costs. These Fringe Benefit costs are:

General Pension:	6.97%
Fire & Police Pension:	20.25%

CIGNA Healthcare premium net of employee contribution (monthly):

Individual	\$233.39
Subscriber + Child	\$389.75
Subscriber + Spouse	\$476.09
Family	\$660.46

Life Insurance Coverage: \$0.305 per \$1,000 coverage/month. Maximum Coverage: \$50,000.

Long-Term Disability: \$0.61 per \$100 coverage per month. One-half of premium cost is paid by the General Pension Board. Cost to the City is \$.305 per \$100.

FICA	6.20%
Medicare	1.45%

Union Pensions:	
Operating Engineers	\$1.26/hour
Laborers	\$0.98/hour

Anticipated increase in utility cost during FY06
Electricity: 7% Natural Gas 5% Water: 3.8%

Budget Execution Guidance

1. Descriptions, Goals & Objectives, and Performance Measures for each activity in FY06 will be available by February 6, 2006. Please update, where necessary, for FY07 as they are included in the City's Comprehensive Annual Budget Report submitted to the Mayor and City Council as well as the Government Finance Officers Association. Please return updated Descriptions and Goals & Objectives information no later than March 10, 2006. Performance Measures are due back with the budget submission on April 10, 2006.

2. Use of the city's garage services is mandatory for applicable procedures/services unless specific approval of the Mayor is obtained in advance.

3. The budget submission will not be complete or considered if Descriptions, Goals & Objectives are not submitted timely as they will become part of the decision making process for budget approval in FY07.

4. Total Budget request information for FY07 is due back to the Budget Office by Friday, March 10, 2006.

Revenue Policies

The City of Chattanooga's revenue programs are administered by the Management & Budget Section of the Department of Finance & Administration. The Budget Section adheres to long-standing principles which insure stability and financial health. The cornerstone of these principles followed by the City is an air of conservatism. The City never has, nor never will, intentionally overestimate a revenue source merely to fund a project or additional personnel. The revenue policies of the City remain fairly constant from year to year, changing to include new revenue sources and an extension of the tax base when appropriate. These revenue policies give a good insight into the reasoning being considered by the City at budget time. The policies themselves reflect the conservative approach used by the City.

Revenue policies of the City include, but are not limited to the following:

The City will maintain effective collection systems and implement aggressive enforcement strategies to maximize revenues from all sources.

The City will attempt to maintain a diversified revenue base, which will not emphasize any one revenue source.

The City will attempt to maintain a revenue system which will encourage development of alternative revenue sources.

The City will continually monitor the local tax effort, such as Property Tax and Sales Tax, and compare it with other cities of comparable size.

The City will maintain a broad revenue base; that is, a large number of widely diversified revenue sources will be established and maintained in order to distribute the revenue burden equitably and protect the City from short-term fluctuations in any one revenue source.

The City will follow a conservative approach in the projection of revenues so that actual revenues at year end will consistently equal or exceed budgeted amounts.

The City will actively seek Federal and State grants and insure a fair proportion is received.

The City will review all user fees and licenses annually, adjust these fees and licenses when appropriate, and establish new fees and licenses when necessary.

The City will establish all user charges and fees at a level related to the full cost of providing the operating, direct, indirect, and capital services.

The City will limit the designation of General Fund revenues for specified purposes in order to maximize flexibility and utilize revenues more efficiently.

The City will continue to maintain its low Debt Ratio in providing funding through general obligation bond sales.

Cash Management & Investment Policy

1.0 Policy It is the policy of the City of Chattanooga to invest public funds in a manner which will maximize investment return with the maximum security while meeting the daily cash flow demands of the City and conforming to all state and local statutes governing the investment of public funds. The City Treasurer is authorized to manage the investments described herein.

2.0 Scope This investment policy applies to all financial resources of the City of Chattanooga, other than funds of The City of Chattanooga General Pension Plan and The City of Chattanooga Fire and Police Pension Plan, managed by a board of trustees or contractual managers; Deferred Compensation Plan funds managed externally; and such funds excluded by law, bond indenture or other Council-approved covenant.

These funds are accounted for by the City's Finance Division, as represented in the City of Chattanooga Comprehensive Annual Financial Report and include:

2.1 Funds

- (1) General Funds
- (2) Special Revenue Funds
- (3) Debt Service Fund (*unless prohibited by bond indentures*)
- (4) Capital Project Funds
- (5) Enterprise Funds
- (6) Any new fund created by the City Council,

unless specifically exempted.

Funds held by the Hamilton County Finance Department during tax collection period shall be governed by the County's investment policies, and are not subject to the provisions of this policy.

3.0 Prudence The standard of prudence to be used by investment personnel shall be the "Prudent Investor Rule" and will be in the context of managing an overall portfolio: "Investments shall be made with judgment and care-under circumstances then prevailing-which persons of prudence, discretion and intelligence exercise in the management of their own affairs, not for speculation, but for investment, considering the probable safety of their capital as well as the probable income to be derived." Investment officials meeting this standard will be relieved of personal responsibility for an individual security's credit risk or market price changes, provided deviations from expectations are reported in a timely fashion and appropriate action is taken to control adverse developments.

4.0 Investment Objectives. The primary objectives, in priority order, of the City of Chattanooga's investment activities shall be as follows:

4.1 Safety. Safety of principal is the foremost objective of the investment program. Investments of the City of Chattanooga shall be undertaken in a manner that seeks to ensure the preservation of capital in the overall portfolio. To attain this objective, diversion is required in order that potential losses on individual securities do not exceed the income generated from the remainder of the portfolio.

4.2 Liquidity. The City of Chattanooga's investment portfolio will remain sufficiently liquid to enable the City to meet all operating requirements which might be reasonably anticipated.

4.3 Return on Investment. The City of Chattanooga's investment portfolio shall be designed with the objective of attaining a market rate of return throughout budgetary and economic cycles, commensurate with the City's investment risk constraints and cash flow characteristics of the portfolio.

4.4 Local Institutions. Local institutions shall be given preference when they are, in the judgment of the Treasurer, competitive with other institutions.

5.0 Delegation of Authority. Chattanooga City Charter 6.1 Empowers the Mayor, Finance Officer, and Treasurer with the investment responsibility for the City. There is created within the Department of Finance, a Treasury Division. The Treasurer is responsible for day-to-day investment decisions and activities and the development and maintenance of written procedures for the operation of the investment program, consistent with these policies.

Procedures should include reference to: safekeeping, SPA repurchase agreements, wire transfer agreements, banking service contracts and collateral/depository agreements. Such procedures shall include explicit delegation of authority to persons responsible for investment transactions. No person may engage in an investment transaction except as provided under the terms of this policy and the procedures established by the Finance Officer. The Treasurer shall be responsible for all transactions undertaken and shall establish a system of controls to regulate the activities of subordinate officials.

The Treasurer shall report to the Mayor and Finance Officer at agreed-upon intervals, on investment activities. The Treasurer will train other investment personnel to assist and provide relief in the day-to-day placement of investments.

6.0 Ethics and Conflicts of Interest.

Any person involved in the investment process shall refrain from personal business activities which could conflict with the proper execution of the investment program, or which could impair their ability to make impartial investment decisions.

Investment personnel shall disclose to the Mayor any material financial interests in financial institutions that conduct business within this jurisdiction, and they shall further disclose any large personal financial/investment position that could be related to the performance of the City of Chattanooga, particularly with regard to the time of purchases and sales.

Bonding of all staff involved in the investment process shall be required, and such bonding requirements shall apply to those individuals authorized to place orders to purchase or sell investment instruments.

7.0 Authorized Financial Dealers and Institutions.

The Treasurer will maintain a list of financial institutions authorized to provide investment services. In addition, a list will also be maintained of approved security broker/dealers selected by credit worthiness who are authorized to provide investment services in the State of Tennessee. These may include "primary dealers" or regional dealers that qualify under Securities & Exchange Commission Rule 15C3-1 (uniform net capital rule). No public deposit shall be made except in

a qualified public depository as established by the laws of the State of Tennessee.

All financial institutions and broker/dealers who desire to become qualified bidders for investment transactions must supply the Treasurer with the following:

- (1) Audited financial statements
- (2) Proof of National Association of Security Dealers certification.
- (3) Trading resolution
- (4) Proof of State of Tennessee registration
- (5) Completed broker/dealer questionnaire
- (6) Certification of having read the City of Chattanooga's investment policy and depository contracts.

An annual review of the financial condition and registrations of qualified bidders will be conducted by the Treasurer.

A current audited financial statement is required to be on file for each financial institution and broker/dealer in which the city of Chattanooga invests.

8.0 Authorized and Suitable Investments.

Except for pension trust funds, the City of Chattanooga shall limit its investments to those allowed by the Tennessee Code Annotated 6-56-106, which states:

"In order to provide a safe temporary medium for investment of idle funds, municipalities are authorized to invest in the following:

- (1) Bonds, Notes or Treasury Bills of the United States;
- (2) Non-convertible debt securities of the following issues:
 - (A) The Federal Home Loan Bank;
 - (B) The National Mortgage Association;
 - (C) The Federal Farm Credit Bank; and
 - (D) The Student Loan Marketing Association;
- (3) Any other obligations not listed above which are guaranteed as to principal and interest by the United States or any of its agencies;
- (4) Certificates of deposit and other evidences of deposit at state and federal chartered banks and savings and loan associations.
- (5) Obligations of the United States or its agencies.
- (6) The Tennessee Local Government Investment Pool
- (7) Repurchase Agreements (provided a Master repurchase agreement has been executed and approved by the state director of local finance, such investments are made in accordance with procedures established by the state funding board)"

8.1 Securities Not Eligible As Investments For Public Funds In The State Of Tennessee:

- (1) Corporate Bonds
- (2) Corporate Stocks
- (3) Foreign Government Obligations
- (4) Futures Contracts

- (5) Investments in Commodities
- (6) Real Estate
- (7) Limited Partnerships
- (8) Negotiable Certificates of Deposit

8.2 Reverse Repurchase Agreements. The City of Chattanooga will not engage in using Reverse Repurchase Agreements. "Leveraging" is not an acceptable strategy for the City.

8.3 Risk. The City's investing maxim is that public funds should never be put at market risk.

9.0 Investment Pool. A thorough investigation of the pool/fund is required prior to investing, and on a continual basis. There shall be a questionnaire developed which will answer the following questions:

- (1) A description of eligible investment securities, and a written statement of investment policy.
- (2) A description of interest calculations and how it is distributed and how gains and losses are treated.
- (3) A description of how the securities are safeguarded (including the settlement processes), and how often the securities are priced and the program audited.
- (4) A description of who may invest in the program, how often, what size deposit and withdrawal.
- (5) A schedule for receiving statements and portfolio listings.
- (6) Are reserves, retained earnings, etc. utilized by the pool/fund?
- (7) A fee schedule, and when and how it is assessed.
- (8) Is the pool/fund eligible for bond proceeds and/or will it accept such proceeds?

10.0 Collateralization. All certificates of deposit and repurchase agreements will be collateralized. The collateral pledge level to be used by each Collateral Pool participant to arrive at their pledge target may be determined on a percentage basis using the following factors:

- (1) If the Total Collateral Pool participants hold an aggregate of less than thirty percent (30%) of the total sum of deposits held in the State of Tennessee by financial institutions, the collateral pledging level shall equal two hundred percent (200%).
- (2) If the Total Collateral Pool participants hold an aggregate of thirty percent (30%) or more of the total sum of deposits held in the State of Tennessee by financial institutions, the collateral pledging level shall equal one hundred fifteen percent (115%).
- (3) However, the collateral pledging level will be one hundred percent (100%) for any participant whose bank rating is equal to or greater than

twenty-five (25) as determined from the most recent quarterly report published by Sheshunoff Information Services, Inc. (bank president's national peer group weighted rating). The collateral pledge level will be ninety percent (90%) if the participant meets the requirement in Rule 1700-4-1-.04(1)(b).

Each pool participant is required to maintain, at a minimum, pledged collateral with a minimum market value of one hundred thousand dollars (\$100,000).

Custodial Agreement: Collateral will always be held by an independent third party with whom the city has a current custodial agreement. A clearly marked evidence of ownership (safekeeping receipt) must be supplied to the City and retained. All financial institutions doing business with the City are required to sign a Bond and Deposit Agreement with the City and it will be updated annually. The right of collateral substitution is granted.

11.0 Safekeeping and Custody. All security transactions, including collateral for repurchase agreements, entered into by the City shall be conducted on a Delivery-Versus-Payment (DVP) basis. Securities will be held by a third party custodian designated by the Treasurer and evidenced by safekeeping receipts.

12.0 Diversification. The City will diversify its investments by security type and institution. With the exception of U. S. Treasury securities and the Tennessee State Local Government Investment Pool, no more than 50% of the City's total investment portfolio will be invested in a single security type or with a single financial institution.

13.0 Maximum Securities. To the extent possible, the City will attempt to match its investments with anticipated cash flow requirements. Under current City policy, unless matched to a specific cash flow, the City will not directly invest in securities maturing more than two (2) years from date of purchase. However, the City may collateralize its repurchase agreements using longer dated investments not to exceed five (5) years to maturity.

Reserve funds may be invested in securities exceeding two (2) years if the maturity of such investments are made to coincide as nearly as practicable with the expected use of the funds.

14.0 Internal Control

The Treasurer shall establish an annual process of independent review by an external auditor. The review will provide internal controls by assuring compliance with policies and procedures.

15.0 Performance Standards. The investment portfolio shall be designed with the objective of obtaining a rate of return throughout budgetary and economic cycles, commensurate with the investment risk constraints and the cash flow needs.

15.1 Market Yield (Benchmark): The City's investment strategy is passive. Basically, the passive approach to investing involves buying-and holding purchases until maturity. Given this strategy, the basis used by the Treasurer to determine how the portfolio's market average rate of return compares to market yields shall be the six-month U. S. Treasury Bill and the average Federal Funds Rate.

16.0 Reporting. The Treasurer is responsible for preparing a quarterly investment report to the Mayor and Finance Officer which will provide a clear picture of the status of the current investment portfolio. The management report should include comments on the fixed income markets and economic conditions, discussions regarding restrictions on percentage of investment by categories, possible changes in the portfolio structure going forward and thoughts on investment strategies.

Schedules in the quarterly report should include the following:

- (1) A listing of individual securities held at the end of the reporting period by authorized investment category, and financial institutions
- (2) Average life and final; maturity of all investments listed
- (3) Coupon, discount or earnings rate
- (4) Par value, Amortized Book Value and Market Value
- (5) Percentage of the Portfolio represented by each investment category

17.0 Investment Policy Adoption: The City of Chattanooga's Investment policy shall be adopted by resolution of the City Council. The policy shall be reviewed on an annual basis by the Finance Officer and Treasurer and any modifications made thereto must be approved by the City Council.

Debt Policies

The City will maintain a bond retirement fund reserve which is equivalent to the amount of debt service due on tax-supported General Obligation Bonds in the next fiscal year.

The City will not issue notes to finance operating deficits.

The City will issue bonds for capital improvements and moral obligations.

The City will publish and distribute an official statement for each bond and note issue.

The City will formally adopt a new policy in FY07.

Reserve Policies

The City will maintain a revenue reserve in the General Operating Fund which represents between 18-20% of the fund's expenditures.

Accounting, Auditing, and Financial Reporting Policies

An independent audit will be performed annually.

The City will produce annual financial reports in accordance with Generally Accepted Accounting Principles (GAAP) as outlined by the Governmental Accounting Standards Board.

The City will maintain a strong internal audit capability.

Capital Budget Policies

The City shall invest a percentage of its general operating funds to finance ongoing infrastructure maintenance, repair and replacement programs, and to implement approved plans that foster economic and neighborhood development each year.

The City will develop a multi-year plan for ongoing capital improvements, update it annually, and make all capital improvements in accordance with the plan. Funding of repair and replacement schedule projects will have funding priority before discretionary capital projects.

Capital improvement projects which violate the principles and concepts of an adopted City plan or which duplicate other public and/ or private services will not be considered.

The City Council will use the following criteria to evaluate the relative merit of each capital project:

Projects which will increase property values in a neighborhood, residential or business district; Projects identified by a priority board or a department as important; Projects which will directly benefit a community development area of the City; Projects which are part of a multi-year funding commitment; Projects which are an element of an approved master plan adopted by City Council; Projects which result in the creation of permanent jobs and/or generate additional net revenue to the city; Projects specifically included in an approved replacement schedule.

Legal Requirements

In 1982 the Tennessee General Assembly passed what has become known as the "Municipal Budget Law of 1982." This law was incorporated into the Tennessee Code Annotated under *Section 6-56*. The following excerpts are from Tennessee Code Annotated 1992 Replacement and provide the state requirements for municipal budgets.

6-56-203. Annual Budget Ordinance. The governing body of each municipality shall adopt and operate under an annual budget ordinance. The budget ordinance shall present a financial plan for the ensuing fiscal year, including at least the following information:

(1) Estimates of proposed expenditures for each department, board, office or other agency of the municipality, showing in addition, the expenditures for corresponding items for the last preceding fiscal year, projected expenditures for the current fiscal year and reasons for recommended departures from the current appropriation pattern in such detail as may be prescribed by the governing body. It is the intent of this subdivision that except for moneys expended pursuant to a project ordinance or accounted for in a proprietary type fund or a fiduciary type fund which are excluded from the budget ordinance, all moneys received and expended by a municipality shall be included in a budget ordinance. Therefore, notwithstanding any other provision of law, no municipality may expend any moneys regardless of their source (including moneys derived from bond and long-term note proceeds, federal, state or private grants or loans, or special assessments), except in accordance with a budget ordinance adopted under this section or through a proprietary type fund or a fiduciary type fund properly excluded from the budget ordinance;

(2) statements of the bonded and other indebtedness of the municipality, including the debt redemption and interest requirements, the debt authorized and unissued, and the condition of the sinking fund;

(3) estimates of anticipated revenues of the municipality from all sources including current and delinquent taxes, nontax revenues and proceeds from the sale of any bonds or long-term notes with a comparative statement of the amounts received by the municipality from each of such source for the last preceding fiscal year, the current fiscal year, and the coming fiscal year in such detail as may be prescribed by the governing body;

(4) a statement of the estimated fund balance or deficit, as of the end of the current fiscal year;

(5) a statement of pending capital projects and proposed new capital projects, relating to respective amounts proposed to be raised therefore by appropriations in the budget and the respective amounts, if any, proposed to be raised therefore by the issuance of bonds during the fiscal year; and

(6) such other supporting schedules as the governing body deems necessary, or otherwise required by law.

The City Code of the City of Chattanooga also provides requirements for a budget. Following is an excerpt from Chapter III, Chattanooga City Code:

Sect. 6.80. Annual Budget not to exceed estimated revenue except in cases of extraordinary emergencies. It shall be the duty of the City Council elected under this act to prepare and pass an annual budget each year. The budget for the ordinary and extraordinary expenses of said city for any one year shall not exceed the estimated amount of revenue to be collected for said year; and in no event shall there be appropriated by the City Council any sum or sums in excess of the estimated revenues of said City, for the fiscal year in which said appropriation is made. Provided, however, said City Council may, in extraordinary emergencies such as floods, epidemics, or destructive fires, make appropriations in excess of the estimated revenue when the public health, safety, and welfare demand same.



Budget Ordinance

ORDINANCE NO. 11848

AN ORDINANCE, HEREINAFTER ALSO KNOWN AS “THE FISCAL YEAR 2006-2007 BUDGET ORDINANCE”, TO PROVIDE REVENUE FOR THE FISCAL YEAR BEGINNING JULY 1, 2006, AND ENDING JUNE 30, 2007, AND APPROPRIATING SAME TO THE PAYMENT OF EXPENSES OF THE MUNICIPAL GOVERNMENT; FIXING THE RATE OF TAXATION ON ALL TAXABLE PROPERTY IN THE CITY, AND THE TIME TAXES AND PRIVILEGES ARE DUE, HOW THEY SHALL BE PAID, WHEN THEY SHALL BECOME DELINQUENT; PROVIDING FOR INTEREST AND PENALTY ON DELINQUENT TAXES AND PRIVILEGES AND TO AMEND CITY CODE CHAPTER 18, SECTION 18-123(g).

WHEREAS, Pursuant to and in compliance with the provisions of the Charter of the City of Chattanooga, Tennessee, the revenue has been estimated for operating the Municipal Government for the fiscal year 2006-2007 from all sources to be as follows:

	<u>FY05 Actual</u>	<u>FY06 Projected</u>	<u>FY07 Proposed</u>
<u>PROPERTY TAXES</u>			
Current Taxes on Real & Personal Property	\$80,035,765	\$80,650,402	\$ 82,678,000
Taxes on Real & Personal Property - Prior Years	3,421,104	3,500,000	3,400,000
<u>PAYMENTS IN LIEU OF TAXES</u>			
Chattanooga Housing Authority	22,921	29,994	23,000
Tennessee Valley Authority	1,144,642	1,173,832	1,191,437
Electric Power Board	2,827,923	2,901,424	2,935,000
Electric Power Board Telecommunications	210,781	240,139	324,000
Chattanooga Labeling System	8,928	7,745	7,745
E I Dupont	248,760	-	-
Burner Systems	25,859	12,538	12,538
Messer Griesheim Industries	66,414	-	-
T B Wood's Inc	7,274	6,629	6,629
Regis Corporation	49,919	43,274	43,273
JRB Company	42,383	-	-
Chattem, Inc	32,006	15,840	15,839
Covenant Transport	23,505	22,570	22,570
Signal Mountain Cement	428,892	318,358	318,358
Kenco Group, Inc	86,137	78,658	78,658
Total Other	<u>31,619</u>	<u>173,989</u>	<u>177,751</u>
TOTAL IN LIEU OF TAXES	5,257,963	5,024,990	5,156,798

	<u>FY05 Actual</u>	<u>FY06 Projected</u>	<u>FY07 Proposed</u>
Corp Excise Taxes – State (Intangible Property)	182,611	370,000	250,000
Interest & Penalty on Current Year Taxes	131,963	92,794	130,000
Interest & Penalty on Delinquent Taxes	482,438	675,424	450,000
Delinquent Taxes Collection Fees	161,553	185,584	188,000
Interest - Bankruptcy Claim Delinquent Taxes	<u>11,171</u>	<u>6,115</u>	<u>-</u>
TOTAL PROPERTY TAXES	\$ 89,684,568	\$90,505,309	\$ 92,252,798
<u>OTHER LOCAL TAXES</u>			
Franchise Taxes – ComCast Cable	\$1,411,908	\$1,429,828	\$1,435,000
Franchise Taxes - Century Tel	-	32,480	43,810
Franchise Taxes – Chattanooga Gas	252,955	254,000	254,000
Gross Receipts Taxes	3,641,709	3,469,200	3,677,352
Gross Receipts - Interest & Penalty	54,073	97,666	60,000
Liquor Taxes	1,606,265	1,660,640	1,711,454
Beer Taxes	4,638,904	4,581,769	4,661,756
Local Litigation Taxes - City Court	<u>5,176</u>	<u>4,870</u>	<u>5,000</u>
TOTAL OTHER LOCAL TAXES	\$11,610,990	\$11,530,453	\$11,848,372
<u>LICENSE, PERMITS, ETC.</u>			
Motor Vehicle Licenses	\$394,810	\$345,261	\$330,000
Parking Meters	449,486	467,060	450,000
Business Licenses (excluding Liquor)	144,000	144,000	130,000
Fees for Issuing Business Licenses & Permits	55,512	54,372	57,000
Interest & Penalty on Business Licenses & Permits	2,096	-	-
Wrecker Permits	6,900	8,220	9,500
Building Permits	1,143,668	1,177,196	1,150,000
Electrical Permits	191,787	187,069	190,000
Plumbing Permits	220,388	234,257	235,000
Street Cut-In Permits	251,088	313,769	260,000
Temporary Use Permits	2,980	2,980	3,000
Sign Permits	152,636	147,569	140,000
Taxi Permits	2,830	3,504	3,700
Liquor By the Drink Licenses	114,885	120,576	120,000
Hotel Permits	1,000	2,275	2,500
Gas Permits	7,162	6,666	7,000
Liquor By the Drink – Interest & Penalty	3,420	1,098	2,500
Plumbing Examiner Fees & Licenses	35,698	35,698	35,000
Electrical Examiner Fees & Licenses	32,555	32,555	25,000
Gas Examination Fees & Licenses	45,415	42,345	45,000
Mechanical Code Permits	68,666	76,238	70,000
Permit Issuance Fees	57,320	61,146	55,000
Beer Application Fees	97,142	93,499	95,000
Annual Electrical Contractor License	56,750	66,000	64,000
Exhibitor's Fees	6,806	2,621	3,500
Mechanical Exam Fees & Licenses	60,640	64,770	62,000
Miscellaneous	26,221	23,255	16,500
Subdivision Review/Inspection Fees	<u>29,085</u>	<u>52,693</u>	<u>40,000</u>
TOTAL LICENSES, PERMITS, ETC.	\$3,660,946	\$3,766,692	\$3,601,200
City Court Fines	33,878	22,441	35,000
Criminal Court Fines	220,799	219,055	220,000
Parking Ticket Fines	444,639	551,057	525,000
City Fines-Speeding	324,604	309,536	300,000
City Fines-Other Driving Offenses	221,318	224,664	225,000
City Fines-Non Driving Offenses	22,246	29,106	25,000
Air Pollution Penalties	6,405	6,766	6,500
Bond Forfeitures	1,544	-	1,000
Miscellaneous	16,061	2,849	-

	<u>FY05 Actual</u>	<u>FY06 Projected</u>	<u>FY07 Proposed</u>
Delinquent Parking Tickets	68,945	51,018	50,000
Delinquent Tickets – Court Cost	<u>50,205</u>	<u>52,087</u>	<u>45,000</u>
TOTAL FINES, FORFEITURES AND PENALTIES	\$1,410,644	\$1,468,579	\$1,432,500
<u>REVENUES FROM USE OF MONEY OR PROPERTY</u>			
Interest on Investments	\$1,101,516	\$2,000,035	\$2,200,000
Sale of Back Tax Lots	<u>31,670</u>	<u>1,321,718</u>	<u>25,000</u>
TOTAL FROM USE OF MONEY OR PROPERTY	\$1,133,186	\$3,321,753	\$2,225,000
<u>REVENUES FROM OTHER AGENCIES</u>			
Local Option Sales Taxes-General Fund	\$23,585,866	\$25,028,570	\$26,155,000
State Beer Taxes	76,270	77,352	82,000
Hall Income Taxes	2,149,036	2,200,000	2,200,000
State Sales Taxes	9,398,986	10,324,435	11,163,162
State Mixed Drink Taxes	1,347,872	1,487,136	1,507,361
State Gas Inspection Fees	350,173	346,188	350,000
State Maintenance of Streets	141,982	112,474	105,000
State Alcoholic Beverage Taxes	72,530	82,467	75,000
Hamilton County - Radio & Electronics	147,541	160,538	170,194
Hamilton County Ross' Landing/Plaza	476,079	481,763	730,663
Hamilton County - SWAT Reimbursement	-	2,500	-
State – Specialized Training Funds	347,032	381,750	392,700
State – Telecommunication Sales Taxes	25,974	26,993	27,150
State - Tax Mitigation	-	24,489	-
State — Department of Transportation	34,493	-	-
DOJ — Bulletproof Vest Program	<u>24,371</u>	<u>-</u>	<u>-</u>
TOTAL FROM OTHER AGENCIES	\$38,178,205	\$40,736,655	\$42,958,230
<u>SERVICE CHARGES FOR CURRENT SERVICES</u>			
Current City Court Costs	\$219,587	\$213,271	\$200,000
Court Commissions	9,423	9,216	9,000
Clerk's Fees	899,002	908,845	912,000
Current State Court Costs	3,473	2,658	2,600
Court Administrative Costs	23,399	20,626	23,000
Service of Process	3,106	1,680	2,000
Processing of Release Forms	12,304	11,173	12,500
Charges for Services - Electric Power Board	7,200	7,200	7,200
Variance Request Fees	11,989	9,060	9,000
Fire & Ambulance Service Fees	541	229	500
Warner/Montague Park Ballfield Fees	4,350	4,804	7,500
Fitness Center	30,992	34,598	35,000
Arts & Culture	7,334	5,665	6,000
Skateboard Park	32,864	14,121	82,500
Kidz Kamp	83,656	73,274	85,000
Therapeutic Kamp Fees	7,109	5,618	7,000
Champion's Club	23,488	23,488	23,000
Construction Board of Appeals	3,550	1,620	2,500
Zoning Letter	4,900	6,600	6,000
Sign Board of Appeals	4,135	3,840	4,000
Certificates of Occupancy	325	1,065	1,000
Sewer Verification Letter	1,450	720	1,000
Modular Home Site Investigation	175	50	-
Plan Checking Fees	184,755	179,970	175,000
Phased Construction Plans Review	3,022	22,857	3,500
Cell Tower Site/Location Review	4,500	4,500	3,000
Memorial Auditorium Credit Card Fees	35,300	20,135	24,000
Tivoli Credit Card Fees	6,114	9,996	10,000
Preservation Fees	61,060	100,000	75,000

	<u>FY05 Actual</u>	<u>FY06 Projected</u>	<u>FY07 Proposed</u>
Sports Program Fees	4,060	4,069	5,000
Non-Traditional Program Fees	8,533	5,000	5,000
OutVenture Fees	15,951	17,683	18,000
Police Reports: Accidents, etc. Fees	132,423	123,407	140,000
Photo/ID Card Fees	11,892	22,248	19,000
Dead Animal Pick Up Fees	7,696	7,661	7,500
General Pension Admin. Costs & Other Misc.	25,025	27,725	28,000
Credit Card Processing Fees	22,072	35,682	30,000
Code Compliance Letter Fees	110	575	-
Link2Gov Internet Fees	<u>(11,793)</u>	<u>-</u>	<u>-</u>
TOTAL SERVICE CHARGES	\$1,905,072	\$1,940,929	\$1,981,300
<u>MISCELLANEOUS REVENUE</u>			
Land & Building Rents	\$71,681	\$65,172	\$65,000
Dock Rental	13,685	12,720	15,000
Payroll Deduction Charges	5,548	4,538	5,000
Indirect Cost	2,685,866	2,685,866	2,485,866
Plans and Specification Deposits	4,905	4,905	5,000
Condemnation	60,966	36,838	41,000
Memorial Auditorium Rents	182,365	163,964	180,000
Memorial Auditorium Concessions	37,967	27,473	35,000
Tivoli Rents	134,652	141,904	130,000
Tivoli Concessions	16,274	20,000	20,000
Swimming Pools	36,040	37,788	35,000
Park Concessions	10,755	7,706	10,000
Recreation Center Rental	47,053	50,573	50,000
Carousel Ridership	93,414	73,507	85,000
Walker Pavilion Rents	17,468	12,289	20,000
Coolidge Park Table Rents	18,735	18,107	20,000
Recreation Center Concessions	13,980	15,589	15,000
Auditorium Box Office	98,974	71,299	100,000
Tivoli Box Office	26,622	35,444	40,000
Sale of Equipment	55,889	68,074	50,000
Loss & Damage	183,618	153,232	180,000
Sale of Scrap	54,232	5,009	10,000
Miscellaneous Revenue	224,662	193,524	191,000
Greenway Facilities Rent	8,850	11,269	12,000
Outside Sales – Radio Shop	76,588	94,066	109,734
Memorial Auditorium OT Reimbursement	14,525	6,083	10,000
Tivoli Theatre OT Reimbursement	<u>7,770</u>	<u>4,941</u>	<u>7,000</u>
TOTAL MISCELLANEOUS REVENUE	\$4,203,084	\$4,021,880	\$3,926,600
REVENUE FROM FUND BALANCE	-	-	330,000
TOTAL GENERAL FUND REVENUE	\$151,786,695	\$157,292,250	<u>\$160,556,000</u>

and,

WHEREAS, it is necessary to base the appropriations to the various departments of the Municipal Government on the above estimated revenues;

NOW, THEREFORE,

BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF CHATTANOOGA,

TENNESSEE

SECTION 1. That for the purpose of raising revenue to operate the various departments, agencies, boards, commissions, offices, divisions or branches of the Municipal Government, and to pay the interest on and retire bonds of said City as they mature, there be and is hereby levied upon all taxable property within the City of Chattanooga, Tennessee, a tax for the year 2006 at a rate of \$2.202 upon every \$100.00 in assessed value of such taxable property; and to the extent applicable there is also levied a tax at the same rate upon every \$100.00 of Merchant and other Ad Valorem within the corporate limits of the City of Chattanooga, Tennessee.

SECTION 2. That the assessment made by the Assessor of Property of Hamilton County, Tennessee, and by the Tennessee Regulatory Agency for 2006 on all property located within the Corporate limits of the City of Chattanooga, Tennessee, be and is hereby adopted as the assessments of the City of Chattanooga.

SECTION 3. That the taxes herein levied on all taxable property within the corporate limits of the City of Chattanooga shall be due and payable at the office of the City Treasurer and Tax Collector OCTOBER 1, 2006, and shall become delinquent MARCH 1, 2007, after which date unpaid taxes shall bear interest at twelve percent (12%) per annum, and a penalty of six percent (6%) per annum, plus other penalties as provided by law, which shall be paid by the taxpayer; provided, that except for taxpayers receiving tax relief under T.C.A. Sections 67-5-702 through 67-5-705.

SECTION 4. That the Provisions of Chapter 387, Public Acts of 1971, as amended by Chapter 850, Public Acts of 1972, and as further amended by the Public Acts of 1973, and as further amended, relative to the authorization of local taxes upon the privilege of engaging in certain types of business activities be and are hereby adopted by reference, and there is hereby levied a Business Tax on all businesses taxable by municipalities under Chapter 387, Public Acts of 1971, as amended, at the maximum rates specified therein. The City Treasurer is authorized and directed to collect such taxes as are authorized by said Act to be collected by the City of Chattanooga, a municipality, together with such interest and penalties as may become due thereon, at the maximum rate provided by law. In addition to said taxes, the City Treasurer is hereby authorized and directed to collect a fee of Five and 00/100

Dollars (\$5.00) upon the issuance of any privilege license under said Business Tax Act and also upon receipt of each payment of the Gross Receipts tax authorized by said Act, except that this fee may not be charged persons paying the annual minimum tax under the provisions of Chapter 58, Title 67, of the Tennessee Code Annotated, if paid on the same date as the respective and related return is filed.

SECTION 5. That the budgets of the various departments, agencies, boards, commissions, offices, divisions, or branches of Municipal Government for the fiscal year beginning July 1, 2006, are fixed as hereafter set out; and the amount so fixed for each is hereby appropriated out of the estimated revenue for said year for the use of that department, agency, board, commission, office, division, branch of government, to-wit:

GENERAL FUND APPROPRIATIONS

	<u>FY05 Actual</u>	<u>FY06 Projected</u>	<u>FY07 Proposed</u>
Department of Finance & Administration	\$ 8,063,407	\$ 8,290,094	\$ 3,788,094
Department of Police	36,461,093	37,927,842	40,008,735
Department of Fire	24,632,944	24,915,565	26,073,692
Department of Public Works	27,607,580	29,891,526	30,220,397
Department of Parks & Recreation	10,923,853	9,848,000	10,782,698
Department of Personnel	5,553,182	6,549,991	6,138,675
Department of Neighborhood Services	2,636,903	1,643,171	1,841,372
General Government & Supported Agencies	32,676,791	32,825,843	37,516,622
Executive Department	1,358,677	1,466,802	1,981,098
Department of Education, Arts, & Culture	-	<u>1,546,973</u>	<u>2,204,617</u>
TOTAL	\$149,914,430	\$ 154,905,807	<u>\$160,556,000</u>

DEPARTMENT OF FINANCE & ADMINISTRATION

Finance Office	\$ 1,692,769	\$ 1,771,009	\$ 1,997,681
Information Services	2,707,131	2,546,932	-
City Treasurer	507,318	634,435	740,631
Telephone System	170,218	187,572	-
City Court Clerk – Operations	819,846	848,396	924,782
City Court Clerk’s Office – Space Cost	111,688	105,000	125,000
Telecommunications Operations	137,763	160,215	-
Building Maintenance	585,179	659,861	-
Chattanooga Mobile Communication Services	372,747	402,927	-
Purchasing	818,023	877,819	-
Real Estate – Administration	96,783	44,887	-
Real Estate – Property Maintenance	<u>43,942</u>	<u>51,041</u>	-
TOTAL	\$ 8,063,407	\$ 8,290,094	\$ 3,788,094

	<u>FY05 Actual</u>	<u>FY06 Projected</u>	<u>FY07 Proposed</u>
<u>DEPARTMENT OF POLICE</u>			
Chief of Police	\$ 1,684,531	\$ 2,199,529	\$ 2,352,157
Uniform Services Command Office	367,899	326,011	288,890
Sector 1	5,831,786	6,296,668	6,721,416
Sector 2	3,732,825	3,867,842	3,768,124
Sector 3	3,753,533	3,986,553	4,210,357
Community Services	470,155	268,223	268,743
Special Operations Division	1,454,968	1,582,025	2,018,263
Animal Services	-	990,107	999,926
Park Security	106,505	284,521	212,804
Investigative Services	6,189,708	6,067,124	5,915,189
School Resource Officers	421,775	-	-
Support Services	264,957	171,192	178,492
Training Division	2,699,145	2,617,210	4,039,218
Technical Services	1,567,366	1,256,361	1,347,008
Operation Support Services	4,086,694	4,032,017	4,130,820
Budget & Finance	720,156	752,513	737,013
Facilities, Securities & Fleet Mgmt	<u>3,109,089</u>	<u>3,229,946</u>	<u>2,820,315</u>
TOTAL	\$ 36,461,092	\$ 37,927,842	\$40,008,735
<u>DEPARTMENT OF FIRE</u>			
Fire Operations	\$ 23,868,962	\$ 24,622,095	\$ 25,780,192
Utilities	<u>763,982</u>	<u>293,470</u>	<u>293,500</u>
TOTAL	\$ 24,632,944	\$ 24,915,565	\$ 26,073,692
<u>DEPARTMENT OF PUBLIC WORKS</u>			
Administration	\$ 1,024,510	\$ 1,019,124	\$ 981,465
City Engineer	1,863,900	1,921,660	1,931,329
Emergency	759,789	797,453	737,632
Sewer Construction & Maintenance	2,093,301	2,068,051	2,152,005
Street Cleaning	2,086,259	2,350,671	2,422,223
City Wide Services	960,995	982,694	958,444
Waste Pick-up Brush	2,619,143	2,576,886	2,921,193
Waste Pick-up Garbage	3,137,819	3,974,834	3,603,788
Municipal Forestry	497,776	524,265	530,517
Land Development Office	1,867,015	2,741,473	2,644,489
Board of Plumbing Examiners	2,659	2,250	2,250
Board of Electrical Examiners	19,274	24,220	24,100
Board of Mechanical Examiners	1,027	1,700	1,700
Board of Gas Fitters	2,907	3,000	3,250
Board of Appeals & Variances	6,968	12,759	12,600
Traffic Engineering Administration	606,377	680,597	732,653
Street Lighting	2,597,269	2,670,557	2,778,375
Traffic Control	1,614,399	1,726,885	1,765,864
Public Works Utilities	141,889	174,497	191,586
Brainerd Levee 1, 2, 3	99,779	54,969	56,900
Orchard Knob Storm Station	24,923	30,930	33,880
Minor Storm Station	13,893	21,684	21,460
Waste Disposal Fee	4,881,755	4,846,415	5,028,742
Storm Water Subsidy	<u>683,952</u>	<u>683,952</u>	<u>683,952</u>
TOTAL	\$ 27,607,580	\$ 29,891,526	\$ 30,220,397
<u>DEPARTMENT OF PARKS & RECREATION</u>			
Administration	\$ 621,211	\$ 546,072	\$ 662,943
Public Information	65,810	98,131	93,640
Senior Neighbors A.O.	58,916	58,916	58,916
Greater Chattanooga Sports Committee. . . A.O.	75,000	30,000	75,000
Inner City Ministry A.O.	18,500	18,500	18,500

	<u>FY05 Actual</u>	<u>FY06 Projected</u>	<u>FY07 Proposed</u>
Downtown PartnershipA.O.	75,000	-	-
Outdoor Chattanooga	154,411	132,604	187,521
Skatepark	19,709	-	87,478
Recreation Facility Management	3,454,701	3,497,545	3,417,037
Fitness Center	318,864	276,912	278,451
OutVenture	104,533	102,839	124,941
Sports	19,755	33,849	37,983
Champion's Club	221,680	228,236	244,156
Aquatics	143,223	166,143	167,432
Therapeutic Recreation	-	65,475	112,119
Parks & Athletic Fields	810,158	737,251	798,240
Tennessee Riverpark – Downtown	909,589	1,042,407	1,347,080
Buildings & Structures	822,912	874,994	888,599
Carousel Operations	96,368	107,512	105,531
Parks & Facilities	551,696	493,938	500,482
Landscape	368,561	395,844	444,189
City Wide Security	87,003	87,188	93,945
Athletic Facilities	282,220	328,910	364,061
Memorial Auditorium	392,178	-	-
Civic Facilities Concessions	32,612	-	-
Tivoli Theatre	282,596	-	-
Civic Facilities Administration	459,864	-	-
Arts & Culture	17,312	-	-
Chattanooga Zoo	<u>426,185</u>	<u>473,787</u>	<u>509,454</u>
TOTAL	\$ 10,923,854	\$ 9,848,000	\$ 10,782,698

DEPARTMENT OF PERSONNEL

Administration	\$ 926,164	\$ 960,718	\$ 1,027,917
Wellness Initiative	356,941	104,106	108,926
Physicals	107,129	108,807	10,000
Employee Insurance Program	3,820,405	4,914,737	4,494,044
Employee Insurance Office	267,662	383,023	419,188
Job Injuries	<u>74,880</u>	<u>78,600</u>	<u>78,600</u>
TOTAL	\$ 5,553,182	\$ 6,549,991	\$ 6,138,675

DEPARTMENT OF NEIGHBORHOOD SERVICES & COMMUNITY DEVELOPMENT

Neighborhood Services - Administration	\$ 362,786	\$ 365,985	\$ 460,021
Grants Administration	-	133,921	119,382
Codes, Community Svcs & Neigh. Relations	802,502	689,148	1,175,169
Human Rights	-	12,895	-
Neighborhood Relations & Support Services	362,754	341,222	-
Neighborhood Partners Projects	100,000	100,000	86,800
NS-Animal Services	<u>1,008,861</u>	<u>-</u>	<u>-</u>
TOTAL	\$ 2,636,903	\$ 1,643,171	\$ 1,841,372

DEPARTMENT OF EXECUTIVE BRANCH

Mayor's Office	\$ 792,765	\$ 804,929	\$ 887,417
Office of Performance Review	121,244	-	-
Office of Capital Planning	137,812	-	-
General Fund – Community Development	141,930	-	-
Grants Administration	146,747	-	-
Human Rights & Human Relations	18,179	-	-
Multicultural Affairs	-	506,109	750,676
Office of Faith Based Initiatives	-	65,791	283,005
Great Ideas Competition	-	-	60,000
Asset Management	<u>-</u>	<u>89,973</u>	<u>-</u>
TOTAL	\$1,358,677	\$1,466,802	\$1,981,098

	<u>FY05 Actual</u>	<u>FY06 Projected</u>	<u>FY07 Proposed</u>
<u>DEPARTMENT OF EDUCATION, ARTS, & CULTURE</u>			
Administration	\$ -	\$ 217,551	\$ 327,461
Memorial Auditorium	-	419,839	521,138
Civic Facilities Concessions	-	12,124	32,683
Tivoli Theatre	-	279,278	327,005
Civic Facilities Administration	-	504,126	629,005
Arts & Culture	-	114,055	181,691
Eastgate Center	-	-	129,107
Heritage House	-	-	56,527
TOTAL	\$ -	\$ 1,546,973	\$ 2,204,617

SECTION 5(a). GENERAL GOVERNMENT & SUPPORTED AGENCIES. The initials “A.O.” as they appear in this Section, or elsewhere in the Ordinance, shall mean “Appropriation Only” which is hereby defined to mean that the amount as is shown being appropriated is only the appropriation of the City toward the total budget of such department, agency, board, commission, office or division or branch of government and is not to be construed to mean that such amount is its total budget or appropriation. The initials “A.S.F.” as they appear in this Section, or elsewhere in this Ordinance, shall mean “Appropriation to Special Fund” which is hereby defined to mean that the amount as is shown being appropriated is to a Special Fund that will not revert to the General Fund at the end of the fiscal year.

GENERAL GOVERNMENT & SUPPORTED AGENCIES

	<u>FY05 Actual</u>	<u>FY06 Projected</u>	<u>FY07 Proposed</u>
City Council	\$ 627,105	\$ 543,529	\$ 693,898
Air Pollution Control Bureau A.S.F.	270,820	270,820	270,820
Allied Arts Council. A.O.	250,000	250,000	155,000
Association of Visual Artists A.O.	15,000	15,000	-
Chattanooga Regional History Museum	24,000	24,000	24,000
Audits, Dues, & Surveys	176,853	206,757	206,757
Capital Improvements	3,500,000	3,500,000	-
CARCOG & Economic Development District . . A.O.	31,111	31,111	31,111
CARTA Subsidy A.O.	3,285,000	3,415,300	3,665,300
Carter Street Corporation A.O.	-	-	150,000
Carter Street Lease Agreement A.O.	1,419,097	1,415,389	-
C-HC Bicentennial Public Library A.S.F.	2,487,660	2,487,660	2,487,660
Chatt. African-American Museum/Bessie Smith.A.O.	70,000	70,000	70,000
Chatt. African-American Museum Bldg. Maint .A.S.F.	42,123	55,825	57,019
Chattanooga Neighborhood EnterprisesA.O.	2,000,000	1,500,000	1,500,000
Chattanooga Area Urban League A.O.	50,000	50,000	50,000
Chattanooga Storm Water Fees A.S.F.	72,720	70,000	73,000
Children’s Advocacy Center A.O.	30,000	30,000	30,000
Citizen Relationship Management	373,059	459,202	475,350
City Code Revision	9,600	4,850	-

	<u>FY05 Actual</u>	<u>FY06 Projected</u>	<u>FY07 Proposed</u>
City Court (Judicial) #1	275,289	299,980	348,721
City Court (Judicial) #2	281,224	300,608	339,097
Community Foundation Scholarships	160,000	160,000	160,000
Community Impact Fund	450,000	-	250,000
Community Research Council, Inc.	10,000	-	-
Contingency Fund	39,766	306,745	500,000
Debt Service Fund A.S.F.	8,772,293	9,801,307	11,567,051
Downtown Design Center	202,743	-	-
Downtown Partnership A.O.	140,000	140,000	100,000
Election Expense	207,121	-	-
General Services			
Administration	-	-	392,778
Purchasing	-	-	849,421
Building Maintenance	-	-	624,939
Chatt Mobile Communication Services	-	-	442,578
Real Estate	-	-	125,558
Property Maintenance	-	-	104,400
Homeless Health Care Center A.O.	17,500	17,500	17,500
Human Services A.S.F.	1,333,477	1,333,477	1,333,477
Intergovernmental Relations	287,390	307,184	327,000
Chattanooga Invest	169,363	-	-
City Attorney's Office			
Administration	936,018	999,106	1,056,484
Liability Insurance Fund A.S.F.	1,050,000	650,000	900,000
Renewal & Replacement	1,463,442	1,500,000	2,017,897
Pensions, FICA, & UIC	61,686	50,000	50,000
Regional Planning Agency A.S.F.	988,817	942,817	942,817
Scenic Cities Beautiful A.S.F.	30,294	22,888	22,888
Tuition Assistance Program	15,985	6,445	20,000
Tennessee RiverPark A.O.	855,741	994,756	1,191,326
Westside Development Corporation A.O.	75,000	-	-
Finley Stadium	25,000	25,000	25,000
Railroad Authority	-	20,000	20,000
Tenn Valley Railroad Museum	34,493	-	-
Enterprise South Nature Park	-	-	104,282
Go Fest	-	-	25,000
Stop The Madness	-	-	100,000
Waterfront Management Agreement	-	-	40,000
Information Services	-	-	2,666,635
Telephone System	-	-	180,900
Telecommunication Operations	-	-	147,123
Internal Audit	-	316,582	423,835
Enterprise Center	-	100,000	100,000
WTCL-TV-Channel 45 A.O.	<u>60,000</u>	<u>60,000</u>	<u>60,000</u>
TOTAL	\$ 32,676,790	\$ 32,753,838	\$ 37,516,622

SECTION 6. That there be and is hereby established a budget for each of the following

special funds for Fiscal Year 2006-2007

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MUNICIPAL GOLF COURSE FUND

ESTIMATED REVENUE

Pro Shop	\$ 140,260	\$141,105	\$ 154,781
Green Fees	728,586	735,468	783,755
Memberships	73,988	148,065	134,000
Cart Rentals	443,734	410,500	412,785
Food	61,663	59,846	59,726
Beverage	91,965	98,764	103,203

	<u>FY05 Actual</u>	<u>FY06 Projected</u>	<u>FY07 Proposed</u>
Property Rental	<u>2,800</u>	<u>3,700</u>	<u>-</u>
Total	\$1,542,996	\$1,597,448	<u>\$1,648,250</u>
APPROPRIATIONS			
Brainerd	889,204	874,624	823,778
Brown Acres	<u>864,947</u>	<u>862,098</u>	<u>824,472</u>
Total	\$1,754,151	\$1,736,722	<u>\$1,648,250</u>
1119	<u>ECONOMIC DEVELOPMENT/EDUCATION FUND</u>		
ESTIMATED REVENUE			
City – Only Sales Tax	9,615,776	10,103,266	\$10,400,000
TDZ – State Sales Tax	602,883	427,823	425,000
TDZ – County Sales Tax	<u>191,027</u>	<u>69,252</u>	<u>70,000</u>
Total	\$10,409,686	\$10,600,341	<u>\$10,895,000</u>
APPROPRIATIONS			
Economic Development Capital Projects	5,550,000	2,664,000	1,165,275
Chatt African-American Chamber of Commerce	150,000	150,000	150,000
Chattanooga Chamber of Commerce	400,000	400,000	400,000
Business Development Initiative	75,000	75,000	75,000
Lease Payments	5,857,699	6,256,180	9,209,725
Less: Chattanooga Lease Payment offset	-	(716,864)	(600,000)
Tourist Development –Debt Service	<u>793,910</u>	<u>490,096</u>	<u>495,000</u>
Total	\$12,826,609	\$9,318,412	<u>\$10,895,000</u>
2102	<u>HUMAN SERVICES DEPARTMENT</u>		
ESTIMATED REVENUE			
Federal – State Grants	\$11,273,879	\$11,924,795	\$10,565,165
City of Chattanooga	1,333,477	1,333,477	1,333,477
Contributions & Parent Fees	73,613	73,000	28,000
Interest Income	36,054	100,000	50,000
Day Care Fees	141,511	134,780	82,920
Fund Balance	<u>513,015</u>	<u>163,022</u>	<u>427,304</u>
Total	\$13,371,549	\$13,729,074	<u>\$12,486,866</u>
APPROPRIATIONS			
Administration	1,045,726	1,398,738	\$1,359,796
Indirect Cost Offset	-	(467,901)	(463,291)
Headstart	7,809,684	8,116,624	7,825,309
Day Care	708,589	843,448	843,448
Weatherization	235,318	373,960	340,840
Foster Grandparents	474,327	497,889	504,780
LIEAP	1,198,890	1,469,514	1,058,770
CSBG	774,438	788,509	729,411
Occupancy	180,875	-	-
Title II Commodities	102,785	96,000	40,435
Emergency Food and Shelter	24,691	37,000	37,000
Summer Food Program	518,787	61,830	-
Human Services Program	100,189	28,000	28,000
Neighborhood Family Services	94,463	100,000	89,500
CDBG-Homeless Utility Deposit Asst.	2,400	4,500	-
Operation Warm Home Tennessee	-	243,095	-
Chambliss Home (per year for five years)	20,000	20,000	20,000

	<u>FY05 Actual</u>	<u>FY06 Projected</u>	<u>FY07 Proposed</u>
AGL Resource Award	28,385	45,000	-
City General Relief	<u>74,402</u>	<u>72,868</u>	<u>72,868</u>
Total	\$13,393,949	\$13,729,074	<u>\$12,486,866</u>
2103	<u>NARCOTICS FUND</u>		
ESTIMATED REVENUE			
Federal	\$16,318	\$93,844	-
State	-	1,090	-
Confiscated Narcotics Funds	142,765	583,675	170,250
Other	<u>76,113</u>	<u>104,632</u>	<u>100,000</u>
Total	\$235,196	\$783,241	<u>\$270,250</u>
APPROPRIATIONS			
Operations	<u>\$171,122</u>	<u>\$206,404</u>	<u>\$270,250</u>
Total	\$171,122	\$206,404	<u>\$270,250</u>
2104	<u>STATE STREET AID</u>		
ESTIMATED REVENUE			
State of Tennessee	\$4,410,939	\$4,419,289	\$4,431,733
Fund Balance	320,000	300,000	300,000
Investment Income	<u>37,437</u>	<u>35,000</u>	<u>50,000</u>
Total	\$4,768,376	\$4,754,289	<u>\$4,781,733</u>
APPROPRIATIONS			
Operations	<u>\$4,688,518</u>	<u>\$4,754,289</u>	<u>\$4,781,733</u>
Total	\$4,688,518	\$4,754,289	<u>\$4,781,733</u>
2105	<u>COMMUNITY DEVELOPMENT FUND</u>		
ESTIMATED REVENUE			
Federal	\$2,752,971	\$2,558,421	\$1,487,941
Miscellaneous	<u>2,835,516</u>	<u>2,840,934</u>	<u>3,184,211</u>
Total	\$5,588,487	\$5,399,355	<u>\$4,672,152</u>
APPROPRIATIONS			
Administration	\$ 398,148	\$ 418,470	\$ 575,665
Chattanooga Neighborhood Enterprise	2,335,458	1,860,128	1,954,000
Prior Yr Economic Dev Projects	1,094,970	2,133,230	1,017,487
Transfers	<u>1,249,600</u>	<u>946,604</u>	<u>1,125,000</u>
Total	\$5,078,176	\$5,358,432	<u>\$4,672,152</u>
2106	<u>HOTEL/MOTEL TAX FUND</u>		
ESTIMATED REVENUE			
Occupancy Tax	<u>\$2,583,318</u>	<u>\$3,541,569</u>	<u>\$3,750,000</u>
Total	\$2,583,318	\$3,541,569	<u>\$3,750,000</u>
APPROPRIATIONS			
21 st Century Waterfront Capital Fund	\$2,295,005	\$1,938,110	\$461,503
Hotel/Motel Collection Fee	51,236	57,466	75,000
Debt Service	-	969,676	3,183,497
Hamilton County	<u>30,000</u>	<u>30,000</u>	<u>30,000</u>
Total	\$2,376,241	\$2,995,252	<u>\$3,750,000</u>

	<u>FY05 Actual</u>	<u>FY06 Projected</u>	<u>FY07 Proposed</u>
3100			
<u>DEBT SERVICE FUND</u>			
ESTIMATED REVENUE			
General Fund	\$ 8,772,293	\$ 9,801,307	\$ 11,567,051
911 Emergency Communications	200,000	200,000	200,000
Homeland Security Grant (911)	782,163	762,683	751,683
Hamilton County	17,109	571,603	617,731
CDBG (Fannie Mae Loan)	923,688	608,759	608,759
Safety Capital (Fire Loan)	3,316	5,638	5,639
Hotel/Motel Capitalized Interest	<u>2,477,538</u>	<u>2,416,930</u>	<u>3,183,497</u>
Total	\$ 13,176,107	\$ 14,366,920	\$ 16,934,360
APPROPRIATIONS			
Principal	\$ 5,777,360	\$ 7,163,965	\$ 9,442,942
Interest	6,118,239	6,693,941	7,421,418
Bank Service Charges	<u>53,198</u>	<u>69,810</u>	<u>70,000</u>
Total	\$ 11,948,797	\$ 13,927,716	\$ 16,934,360
5200			
<u>SOLID WASTE & SANITATION FUND</u>			
ESTIMATED REVENUE			
Landfill Tipping Fees	\$ 996,509	\$ 350,000	\$ 404,201
Permits	2,445	2,500	2,500
State of Tennessee Household Hazardous Waste Grant	83,652	85,000	85,000
State of Tennessee Recycle Rebate	-	60,000	60,000
City Tipping Fees	4,881,755	4,846,415	5,028,742
Sale of Scrap Metal	585	33,840	23,581
Investment Income	163,016	353,750	346,141
Total	\$ 6,130,692	\$ 5,758,005	\$ 5,950,165
Appropriations			
Recycle	\$ 476,527	\$ 493,511	\$ 594,435
Sanitary Landfill	236,630	102,705	346,141
Waste Disposal – Chattanooga Landfill	872,325	1,167,600	894,127
Wood Recycle	395,246	505,544	482,811
Solid Waste Reserve	-	-	244,644
Renewal & Replacement	116,429	-	-
Debt Service			
Principal	1,810,147	1,910,211	2,018,242
Interest	1,371,981	1,283,214	1,244,766
Household Hazardous Waste	<u>116,111</u>	<u>125,060</u>	<u>125,000</u>
Total	\$ 5,395,396	\$ 5,587,845	\$ 5,950,165
5300			
<u>STORM WATER FUND</u>			
ESTIMATED REVENUE			
Storm Water Fee	\$ 5,435,192	\$4,850,828	\$4,863,358
Land Disturbing Fee	52,781	55,000	55,000
Other	95,879	85,000	85,000
General Fund Subsidy	683,952	683,952	683,952
Fund Balance	<u>1,500,000</u>	<u>2,100,000</u>	<u>-</u>
Total	\$ 7,767,804	\$ 7,774,780	\$ 5,687,310

	<u>FY05 Actual</u>	<u>FY06 Projected</u>	<u>FY07 Proposed</u>
APPROPRIATIONS			
Storm Water Administration	\$ 1,611,109	\$1,544,631	\$1,969,864
Storm Water City Wide Services	1,253,811	1,401,213	1,383,310
Renewal & Replacement	111,804	97,500	69,643
Debt Service			
Principal	1,362,084	1,436,085	1,506,799
interest	918,971	853,037	757,694
Appropriation to Capital Project Fund	<u>1,500,000</u>	<u>2,100,000</u>	<u>-</u>
Total	\$ 6,757,779	\$7,432,466	<u>\$5,687,310</u>

SECTION 6(b). That there be and is hereby authorized the appropriation of all collections and fund balances to the respective funds, other than the General Fund, to be expended for the general public purposes as indicated.

SECTION 6 (c). The City, or its designee, shall have the authority to impose and collect reasonable fees related to the administration of the Chattanooga Renewal Community Initiative including, but not limited to, a fee for applications for the Commercial Revitalization Deduction program as established under the Community Renewal Tax Relief Act of 2000 and the Tennessee Department of Economic and Community Development Qualified Allocation Plan.

SECTION 7(a). Be it further ordained that the City Finance Officer hereby be and is authorized to pay the increase in compensation to City employees in accordance with and subject to the constraints in Section 4 of Ordinance No. 11836, encaptioned:

AN ORDINANCE PROVIDING FOR AN INTERIM BUDGET AND
 APPROPRIATING FUNDS FOR THE USUAL AND ORDINARY EXPENSES
 OF THE CITY GOVERNMENT FOR THE MONTHS OF JULY, AUGUST,
 AND SEPTEMBER 2006, PENDING THE ADOPTION OF THE 2006-2007
 ANNUAL BUDGET

SECTION 7(a)(1). In addition to the minimum rate of pay established in the Classification Plan, a rate of pay less than Step One (1) of the designated pay grade may be assigned to the newly employed or promoted incumbent for a specified period of time. This step shall be identified as “probation step”. Provided, however, that no full time City employee shall be paid less than the prevailing poverty rate, except for those employees whose pay is governed by federal formula.

SECTION 7(a)(2). Any person employed on a temporary basis in positions authorized within the Classification Plan shall be paid at a rate not more than Step One (1) of the position's pay grade. As provided in the Chattanooga City Code, Part II, temporary employment shall not exceed a period of six (6) months on any occasion.

SECTION 7(a)(3). In addition to positions provided for hereinafter, known as positions within the "City of Chattanooga Classification Plan", which includes only permanent full time positions, the City recognizes and authorizes the following types of designation of positions as exempt from the Classification Plan Permanent Part-Time, Temporary Part-Time, Permanent Daily, Permanent Full-Time Elected Officials, and Temporary Full-Time.

SECTION 7(b). That except as otherwise provided, the positions specified hereinafter are hereby authorized at the pay grades or maximum amounts and upon the terms hereinafter specified.

SECTION 7(b)(1). In order to achieve the efficiencies in personnel assignments, the Mayor is hereby authorized to realign, reclassify or otherwise change positions within the total number of funded positions provided for.

SECTION 8. That all salaries and wages and other expenditures shall be paid only upon the authorization of the official who has the responsibility of expending the appropriation against which the salaries or wages or other expenditures are charged, pursuant to Private Acts of 1953, Chapter 105, Section 2 (4). That all funds appropriated in this Ordinance for payment of salaries and/or wages shall be spent for salaries and wages only unless proper authorization is given to do otherwise.

SECTION 9. That the City Finance Officer is authorized to pay the payroll and/or costs of personal services, whether on the payroll, voucher or otherwise, of the Air Pollution Control Bureau, Chattanooga-Hamilton County Bicentennial Library, Chattanooga-Hamilton County Regional Planning Agency, Special Counsels and personnel of the Office of the City Attorney, Human Services Department, Scenic Cities Beautiful, Golf Courses, and any other department, agency, board, commission, office, division, or branch of Municipal Government heretofore or hereafter established, notwithstanding that same is not specified hereinbefore, as certified to him by the respective administrative official.

SECTION 9(a). That the City Finance Officer is authorized to pay a uniform and equipment maintenance allowance of five hundred dollars (\$500.00) for all sworn police officers and firefighters as of July 1, 2006, except for those new employees who have received from the city a new uniform

since July 1, 2005. Further, the City Finance Officer is authorized to pay a supplemental tool allowance of one hundred fifty dollars (\$150.00) for certain employees as set forth in Resolution No. 18381, dated December 5, 1989, as amended; and is authorized to pay a supplemental uniform allowance of two hundred fifty dollars (\$250.00) for City Court Officers. It shall be the duty of employees receiving these supplements to use the funds for the specified purpose and retain receipts to that effect.

SECTION 9(b). That the City Finance Officer is authorized to match the total salaries of all participants in the Fire and Police Pension Fund with a contribution from the General Fund not to exceed twenty and twenty-five one hundredth percent (20.25%).

SECTION 9(c). That the City Finance Officer is authorized to contribute to the General Pension Plan an amount equal to six and ninety-seven one hundredth percent (6.97%) of all participants' salaries as specified in the most recent actuarial study.

SECTION 9(d). That the City Finance Officer is authorized to pay the following Union Pension Plans the specified amounts per participation agreements

Central Pension Fund	\$1.26 Per Hour
LIUNA (Laborers) Pension Fund	\$0.98 Per Hour

SECTION 10. That the City Finance Officer is authorized to reimburse officials and employees for use of personal vehicles on official business at the current rate per mile recognized and established by the Internal Revenue Service.

SECTION 11. That for employees currently receiving a monthly allowance of four hundred dollars (\$400.00) per person in-lieu of a take-home government vehicle shall continue to receive same for as long as such employee holds his or her current position. Additional employees may receive this allowance only with approval of the Mayor and passage of an ordinance by the City Council.

SECTION 12. That for employees called to active duty during a National Emergency such as, but not limited to, the War on Terrorism or an Iraq Conflict, shall be paid the difference that their City pay exceeds their total military base pay, up to \$850.00 per month, from the time called to active duty until relieved from active duty status or until June 30, 2007, whichever occurs first. Payments beyond the current fiscal year shall be subject to future appropriations by City Council. The City Finance

Officer be and is authorized to appropriate the necessary money from other available funds. The difference in pay shall be calculated without regard to any payment of combat pay.

Further, with the concurrence of the General Pension Fund and the Fire and Police Pension Fund, or any union fund participation agreement, the City shall pay such contributions necessary, both the employee's and the employer's share, based on their pension-eligible salary at the time of call-up (not counting over-time pay) to ensure the continued enrollment and pension-eligibility of employees while called-up for this National Emergency for the same period as referenced above. In this manner, the affected employees shall not be penalized nor incur financial hardship as relates to their pension eligibility.

If the City's medical insurance provider will extend medical coverage to families affected by the call-up of reservists in response to the current National Emergency beyond the customary six (6) month period, the City shall pay the employers share of the premium for any employee called-up to active duty. The employee's share of the coverage shall remain the responsibility of the employee and may be paid in the most convenient method by the employee. During the time of active duty, the employee may request the City to make such payments on his/her behalf and reconcile the amounts paid upon his/her return to City employment.

SECTION 13. That pursuant to the Charter, it shall be unlawful for any department, agency, or branch of the Government to expend any money other than the purpose for which it was appropriated, nor shall the expenditures for a purpose exceed the appropriation for said purpose.

SECTION 14. If at any time the actual receipt of revenues is projected to be less than the estimated revenues, it shall be the duty of the Mayor to forthwith initiate an ordinance amending this budget ordinance so as to appropriately reduce or otherwise change the various appropriations made herein which, in the judgment of the City Council, should be made.

SECTION 15. That Chattanooga City Code, Part II, Chapter 18, Section 18-123(g), be and is hereby stricken and the following substituted in lieu thereof:

- (g) In addition to the other landfill fees provided hereinabove, there shall be imposed a surcharge of One and 50/100 Dollars (\$1.50) per ton for each ton of municipal solid waste received at the landfill.

SECTION 16. That this Ordinance shall be operative, as distinguished from its effective date, on and after July 1, 2006.

SECTION 17. That if any section, sentence, word or figures contained in this Ordinance should be declared invalid by a final decree of a Court of competent jurisdiction, such holding shall not affect the remaining sentences, sections, words or figures contained in this Ordinance, but the same shall remain in full force and effect.

SECTION 18. That this Ordinance shall take effect two (2) weeks from and after its passage.

PASSED on Second and Final Reading
_____ July 11, _____, 2006.

_____ Leamon Pierce /S/ _____
CHAIRPERSON

APPROVED: X DISAPPROVED: _____

DATE: July 17, _____, 2006

_____ Ron Littlefield /S/ _____
MAYOR

Reviewed By: Daisy W. Madison/S/ _____
Daisy W. Madison

RLN/DWM/add

**City Of Chattanooga
General City Employee Pay Plan
Fiscal Year 2006/2007**

Step-> Grade	1	2	3	4	5	6	7	8	9	10	11	<-Step Grade
1	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,199	21,061	21,921	22,784	1
2	20,000	20,000	20,000	20,000	20,000	20,016	20,950	21,886	22,821	23,756	24,689	2
3	20,000	20,000	20,000	20,000	20,716	21,555	22,563	23,573	24,581	25,590	26,598	3
4	20,000	20,000	20,386	21,287	22,188	23,093	24,175	25,258	26,340	27,423	28,505	4
5	20,000	20,775	21,739	22,703	23,665	24,628	25,785	26,941	28,095	29,252	30,410	5
6	21,042	22,068	23,094	24,118	25,144	26,167	27,398	28,629	29,859	31,091	32,318	6
7	22,274	23,359	24,445	25,532	26,618	27,705	29,009	30,312	31,616	32,920	34,226	7
8	23,503	24,651	25,799	26,946	28,093	29,243	30,621	31,998	33,376	34,753	36,132	8
9	24,732	25,943	27,153	28,362	29,572	30,781	32,232	33,685	35,135	36,587	38,039	9
10	25,964	27,235	28,507	29,778	31,050	32,319	33,845	35,370	36,896	38,420	39,946	10
11	27,194	28,526	29,858	31,189	32,523	33,857	35,457	37,056	38,655	40,254	41,854	11
12	28,424	29,819	31,213	32,607	33,999	35,395	37,068	38,741	40,415	42,088	43,760	12
13	29,655	31,110	32,566	34,022	35,477	36,932	38,680	40,426	42,173	43,921	45,666	13
14	30,885	32,402	33,920	35,437	36,955	38,471	40,291	42,111	43,931	45,752	47,573	14
15	32,115	33,694	35,271	36,850	38,429	40,007	41,901	43,796	45,690	47,584	49,481	15
16	33,344	34,985	36,626	38,266	39,905	41,546	43,513	45,482	47,450	49,417	51,387	16
17	34,575	36,277	37,978	39,680	41,382	43,083	45,125	47,168	49,210	51,251	53,293	17
18	35,807	37,568	39,332	41,095	42,857	44,623	46,738	48,853	50,970	53,085	55,202	18
19	37,036	38,860	40,684	42,509	44,334	46,159	48,349	50,539	52,730	54,919	57,107	19
20	38,266	40,151	42,038	43,924	45,810	47,697	49,960	52,225	54,489	56,753	59,015	20
21	39,496	41,444	43,392	45,341	47,288	49,234	51,572	53,909	56,248	58,586	60,921	21
22	40,727	42,736	44,744	46,753	48,762	50,773	53,184	55,595	58,004	60,416	62,829	22
23	41,955	44,027	46,098	48,168	50,240	52,311	54,796	57,280	59,765	62,249	64,734	23
24	43,187	45,320	47,452	49,584	51,716	53,848	56,407	58,965	61,524	64,081	66,643	24
25	44,417	46,611	48,806	50,999	53,193	55,386	58,018	60,651	63,284	65,916	68,548	25
26	45,648	47,902	50,157	52,413	54,667	56,925	59,631	62,338	65,043	67,750	70,455	26
27	46,878	49,195	51,512	53,829	56,146	58,463	61,243	64,022	66,804	69,584	72,363	27
28	48,107	50,486	52,865	55,243	57,621	60,000	62,854	65,708	68,563	71,417	74,269	28
29	49,338	51,777	54,217	56,656	59,095	61,536	64,465	67,394	70,322	73,249	76,178	29
30	50,570	53,071	55,571	58,071	60,574	63,076	66,079	69,080	72,081	75,085	78,084	30
31	51,799	54,361	56,925	59,487	62,051	64,613	67,689	70,763	73,839	76,914	79,990	31
32	53,030	55,655	58,278	60,904	63,527	66,152	69,300	72,449	75,598	78,747	81,898	32
33	54,258	56,944	59,630	62,315	65,000	67,689	70,911	74,134	77,358	80,580	83,804	33
34	55,490	58,236	60,983	63,731	66,479	69,227	72,523	75,820	79,117	82,415	85,711	34
35	56,720	59,529	62,339	65,148	67,957	70,764	74,135	77,508	80,878	84,248	87,619	35
36	57,950	60,820	63,691	66,562	69,432	72,302	75,747	79,192	82,637	86,081	89,526	36
37	59,180	62,111	65,042	67,974	70,906	73,840	77,358	80,876	84,392	87,911	91,430	37
38	60,412	63,405	66,398	69,392	72,385	75,378	78,971	82,564	86,155	89,749	93,340	38
39	61,640	64,695	67,751	70,806	73,862	76,916	80,581	84,247	87,913	91,579	95,245	39
40	62,870	65,988	69,104	72,222	75,337	78,454	82,193	85,932	89,672	93,411	97,153	40
41	64,102	67,278	70,456	73,634	76,812	79,991	83,805	87,618	91,431	95,244	99,059	41
42	65,331	68,571	71,811	75,050	78,290	81,531	85,417	89,304	93,191	97,079	100,967	42
43	66,561	69,863	73,164	76,465	79,767	83,066	87,028	90,990	94,952	98,912	102,872	43
44	67,793	71,154	74,515	77,877	81,240	84,604	88,640	92,675	96,711	100,746	104,781	44
45	69,022	72,446	75,869	79,294	82,717	86,142	90,252	94,360	98,470	102,580	106,686	45
46	70,252	73,738	77,223	80,710	84,195	87,681	91,864	96,045	100,226	104,409	108,594	46
47	71,482	75,031	78,578	82,125	85,673	89,219	93,475	97,731	101,986	106,242	110,500	47
48	72,713	76,321	79,929	83,537	87,145	90,755	95,085	99,416	103,746	108,077	112,408	48
49	73,944	77,614	81,283	84,953	88,623	92,294	96,696	101,102	105,505	109,909	114,316	49
50	75,174	78,905	82,638	86,369	90,101	93,831	98,310	102,789	107,266	111,744	116,222	50

Approved By: Ron Littlefield /S/

Fiscal Year 2006/2007
Fire & Police Pay Plans

Step-> Grade	1	2	3	4	5	6	7	8	9	10	11	<-Step Grade
F1	27,959	29,238	30,599	31,957	33,332	34,698	35,052	37,429	39,794	40,161	41,525	F1
F2	29,130	30,557	31,987	33,415	34,844	36,272	37,701	39,129	40,557	41,985	43,415	F2
F3	31,652	33,206	34,760	36,316	37,871	39,424	40,980	42,534	44,088	45,643	47,199	F3
F4	35,893	38,500	40,307	42,114	43,920	45,727	47,533	49,340	51,147	52,953	54,761	F4
F5	44,258	46,442	48,628	50,813	52,998	55,181	57,367	59,553	61,737	63,923	66,106	F5
F6	56,863	59,679	62,494	65,310	68,124	70,941	73,756	76,571	79,388	82,203	85,018	F6

P1	30,319	31,806	33,293	34,782	36,269	37,758	39,249	40,730	42,219			P1
P2	35,886	38,702	40,518	42,335	44,150	45,968	47,785	49,603	51,419			P2
P3	42,139	44,217	46,296	48,376	50,455	52,534	54,613	56,691	58,772			P3
P4	47,391	49,731	52,074	54,414	56,756	59,096	61,436	63,777	66,118			P4
P5	61,837	64,899	67,962	71,024	74,088	77,151	80,213	83,277	86,339			P5

Approved By: Ron Littlefield /S/

AN ORDINANCE TO AMEND ORDINANCE NO. 11848, ENTITLED “AN ORDINANCE, HEREINAFTER ALSO KNOWN AS ‘THE FISCAL YEAR 2006-2007 BUDGET ORDINANCE’, TO PROVIDE REVENUE FOR THE FISCAL YEAR BEGINNING JULY 1, 2006, AND ENDING JUNE 30, 2007, AND APPROPRIATING SAME TO THE PAYMENT OF EXPENSES OF THE MUNICIPAL GOVERNMENT; FIXING THE RATE OF TAXATION ON ALL TAXABLE PROPERTY IN THE CITY, AND THE TIME TAXES AND PRIVILEGES ARE DUE, HOW THEY SHALL BE PAID, WHEN THEY SHALL BECOME DELINQUENT; PROVIDING FOR INTEREST AND PENALTY ON DELINQUENT TAXES AND PRIVILEGES AND TO AMEND CITY CODE CHAPTER 18, SECTION 18-123(g)” SO AS TO SET FORTH THE BUDGET OF THE INTERCEPTOR SEWER SYSTEM AND TO AMEND CHATTANOOGA CITY CODE, PART II, CHAPTER 31, SECTIONS 31-15, 31-36, 31-37, 31-40, 31-41, and 31-43.

BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF CHATTANOOGA,

TENNESSEE:

SECTION 1. That Ordinance No. 11848, entitled as set forth in the caption hereof, be and the same is amended as provided hereinafter.

SECTION 2. That there be and is hereby added a new Section 6(d) establishing the operating budget for the Interceptor Sewer System (Fund 5100) for Fiscal Year 2006-2007.

	<u>FY 05</u> <u>Actual</u>	<u>FY 06</u> <u>Projected</u>	<u>FY 07</u> <u>Proposed</u>
5100 INTERCEPTOR SEWER SYSTEM			
Estimated Revenues:			
Sewer Service Charges	\$28,418,333	\$25,449,623	\$30,396,279
Industrial Surcharges	3,220,096	3,370,855	2,600,000
Septic Tank Charges	157,784	171,497	130,000
Wheelage and Treatment:			
Lookout Mountain, TN	202,386	177,012	\$196,691
Dade County	1,856	2,722	3,916
Walker County, GA	259,568	269,517	325,930
Collegedale, TN	215,716	159,101	210,062
Soddy-Daisy, TN	109,041	95,872	122,104
East Ridge, TN	1,139,012	889,566	1,080,825
Windstone	22,188	21,581	25,598
Hamilton County, TN	600,912	374,280	458,976
Northwest Georgia	549,670	489,213	598,175
Lookout Mountain, GA	50,446	49,629	57,602

	FY 05 <u>Actual</u>	FY 06 <u>Projected</u>	FY 07 <u>Proposed</u>
Rossville, GA	321,637	279,331	349,142
Ringgold, GA	45,731	59,685	73,845
Red Bank, TN	97,267	329,919	422,915
Debt Service Northwest Georgia	372,335	410,074	447,377
Industrial User Permits	40,500	44,000	41,000
Miscellaneous	36,860	34,492	
Garbage Grinder Fees	<u>23,936</u>	<u>21,566</u>	<u>22,000</u>
Operating Revenue:	\$35,885,274	\$32,699,535	\$37,562,437
Fund Balance (P540)	0	6,153,000	0
Interest Earnings	<u>600,780</u>	<u>1,117,703</u>	<u>1,275,000</u>
Total Revenue	\$36,486,054	\$39,970,238	<u>\$38,837,437</u>
Appropriations:			
Operations & Maintenance:			
Administration	2,077,700	2,047,694	2,240,322
Laboratory	482,933	530,644	555,329
Engineering	181,657	217,902	264,899
Plant Maintenance	1,269,227	1,204,536	1,437,139
Sewer Maintenance	1,296,790	1,377,536	1,834,714
Moccasin Bend - Liquid Handling	5,312,601	7,393,797	6,738,577
Inflow & Infiltration	789,328	765,242	1,145,487
Safety & Training	107,515	110,834	106,226
Pretreatment/Monitoring	295,456	310,306	363,542
Moccasin Bend - Solid Handling	2,477,556	2,970,255	4,036,920
Landfill Handling	2,036,014	1,369,450	1,408,890
Combined Sewer Overflow	<u>243,944</u>	<u>190,728</u>	<u>393,805</u>
Total Operations & Maintenance	\$16,570,721	\$18,488,924	\$20,525,850
Pumping Stations:			
Mountain Creek Pump Station	12,423	18,083	\$6,900
Citico Pump Station	281,188	216,692	242,045
Friar Branch Pump Station	147,750	97,914	119,520
Hixson 1, 2, 3, & 4 Pump Stations	69,449	72,708	78,842
19th Street Pump Station	30,463	40,581	44,178
Orchard Knob Pump Station	37,912	31,410	52,950
South Chickamauga Pump Station	278,816	286,754	302,675
Tiftonia 1 & 2 Pump Stations	96,185	36,487	50,820
23rd Street Pump Station	103,610	78,628	115,740
Latta Street Pumping Station	8,993	5,621	17,775
Residential Pump Station	21,979	17,691	18,750
Murray Hills Pump Station	9,526	9,789	16,275
Highland Park Pump Station	13,122	10,635	13,625
Big Ridge 1-5 Pump Stations	40,607	45,185	73,063
Dupont Parkway Pump Station	19,657	16,390	25,385
VAAP Pump Station	2,300	1,502	5,465
Northwest Georgia Pump Station	42,684	62,432	52,620
Brainerd Pump Station	11,630	34,403	14,090
East Brainerd Pump Station	40,951	32,858	33,835
North Chattanooga Pump Station	35,717	27,889	20,895
South Chattanooga Pump Station	16,233	4,057	6,095
Ooltewah-Collegedale Pump Station	123,859	87,577	74,375
Odor Control Pump Stations	159,367	201,754	250,000

	<u>FY 05 Actual</u>	<u>FY 06 Projected</u>	<u>FY 07 Proposed</u>
Enterprise South Pump Station	455	238	5,335
River Park Pump Station	-	-	4,250
Total Pumping Stations	<u>\$ 1,604,876</u>	<u>\$ 1,437,278</u>	<u>\$ 1,645,503</u>
Total Operations & Maintenance	\$18,175,597	\$19,926,202	\$22,171,353
Capital Improvement	170,247	178,306	\$342,418
Debt Service Reserve			\$321,000
Construction Trust Fund (P540)	0	2,490,971	0
Debt Service			
Principal	9,373,700	10,518,484	\$11,196,580
Interest	<u>5,222,150</u>	<u>4,789,179</u>	<u>4,806,086</u>
	<u>\$14,595,850</u>	<u>\$15,307,663</u>	<u>\$16,002,666</u>
Total Appropriations:	\$32,941,694	\$37,903,142	<u>\$38,837,437</u>

SECTION 3. That Section 7(b) of said Ordinance be amended as hereinafter set out:

ADDITIONS:

INTERCEPTOR SEWER SYSTEM

ADMINISTRATION

C00482	1	Inventory Control Coordinator	12	B
C00575	1	Waste Resources Director	39	B
C00579	1	Systems Technician	15	B
C00580	1	Warehouse Supervisor	11	B
C01001	1	Office Assistant	3	B
C01201	1	Secretary	6	B
C01204	1	Administrative Secretary	9	B
C01301	2	Inventory Clerk (each)	5	H
C01401	1	Personnel Assistant	7	B
C01404	1	Fiscal Coordinator	17	B
Cxxxxx	1	Plant Engineer	NR	B

LABORATORY

C00591	1	Quality Control Manager	27	B
C00592	5	Laboratory Technician Sr. (each)	12	B
C00594	1	Chemist	15	B

ENGINEERING

C00597	1	Waste Resources System Engineer		31	B
C00598	1	ISS Project Coordinator		16	B
Cxxxxxx	1	Infrastructure Supervisor		NR	B
C01301	1	Inventory Clerk		5	B

PLANT MAINTENANCE

C00351	1	Painter		7	H *
C00601	1	Plant Maintenance Supervisor		24	B *
C00603	1	Electric Instrument Maintenance Supervisor		19	H *
C00605	2	Chief Maintenance Mechanic	(each)	19	H *
C00610	11	Plant Maintenance Mechanic	(each)	11	H *
C00611	7	Electrical Instrument Technician	(each)	12	H *
C00618	3	Plant Maintenance Lubricator	(each)	6	H *
C01503	1	Crew Supervisor		11	H *
C01522	1	Crew Worker, Senior		5	H

* denotes positions authorized to receive a tool allowance based on City of Chattanooga, Department of Public Works, Interceptor Sewer System policy.

SEWER MAINTENANCE

C01504	4	Crew Supervisor, Senior	(each)	12	H
C01506	1	General Supervisor, Senior		16	B
C01512	4	Equipment Operator, Senior	(each)	8	H
C01513	3	Heavy Equipment Operator	(each)	10	H
C01522	3	Crew Worker, Senior	(each)	5	H

MOCCASIN BEND TREATMENT PLANT – LIQUID HANDLING

C00630	1	Plant Superintendent		32	B
C00631	1	Plant Operations Supervisor-Liquids		22	B
C00633	5	Chief Plant Operator	(each)	16	H
C00634	8	Plant Operator, Senior	(each)	12	H
C00636	4	Plant Operator Principal	(each)	13	H
C00638	6	Plant Operator	(each)	9	H
C01002	1	Office Assistant Senior		5	H

INFLOW AND INFILTRATION

C00646	3	Sewer Maintenance Truck Operator	(each)	10	H
C01506	1	General Supervisor, Senior		16	B
C01513	1	Heavy Equipment Operator		10	H
C01522	3	Crew Worker, Senior	(each)	5	H
C01504	3	Crew Supervisor, Senior	(each)	12	H

SAFETY & TRAINING

C00651	1	Safety/Training Coordinator, Senior	15	B
C00671	1	Scale Operator	4	H

PRETREATMENT/MONITORING

C00652	1	Pretreatment Coordinator	15	B
C00653	4	Monitor Technician, Senior (each)	10	B
C00655	1	Pretreatment Inspector	10	B
C01201	1	Secretary	6	B

MOCCASIN BEND TREATMENT PLANT – SOLID HANDLING

C00634	7	Plant Operator, Senior (each)	12	H
C00638	3	Plant Operator (each)	9	H
C00657	1	Plant Operations Supervisor-Solids	21	B
C01512	1	Equipment Operator, Senior	8	H

SECTION 4. That Chattanooga City Code, Part II, Chapter 31, Article II, Section 31-15 (a) be and the same is hereby deleted and the following substituted in lieu thereof:

(a) No storm water, ground water, rain water, street drainage, rooftop drainage, basement drainage, subsurface drainage, foundation drainage, yard drainage, cooling water, process water drainage, or other unpolluted or minimally polluted water shall be discharged to the city’s sanitary sewer system unless no other reasonable alternative is available, and then no such water shall be discharged to the city’s sanitary sewer system except upon permission by the superintendent upon such reasonable conditions as he may prescribe and upon payment of a sewer service charge based upon the quantity of water discharged as measured by a flow meter or a reasonable estimate accepted by the superintendent. All users shall be required to maintain their private sewer lines so as to prevent infiltration of ground or storm water as a condition of use of the system and shall immediately repair or replace any leaking or damaged lines.

SECTION 5. That Chattanooga City Code, Part II, Chapter 31, Article II, Section 31-36(a), be and the same is hereby deleted and the following substituted in lieu thereof:

(a) Enumeration of charges; quantity of water used. Sewer service charges shall be based upon the quantity of water used as shown by water meter readings and shall be the dollar amount derived by applying the total charge in dollars per one thousand (1,000) gallons for the quantities of water shown in the following table:

User Class (gallons)	Fiscal Year 2006/2007 - 1	Fiscal Year 2006/2007 - 2
	Total Charges (\$/1,000 gallons)	Total Charges (\$/1,000 gallons)
First 100,000	\$ 4.30	\$ 4.55
Next 650,000	3.18	3.37
Next 1,250,000	2.58	2.73
Next 30,000,000	1.93	2.06
Over 32,000,000	1.76	1.95

In addition, the total charges derived from the above chart for residential users consuming 100,000 gallons of water or less per month will be multiplied by ninety (90) percent to compensate for water use not going to the sewer such as lawn and garden watering. Any residential location where a separate water meter has been installed for the purpose of lawn and garden watering shall not be entitled to have the multiplier applied to any water consumed through the primary water meter.

SECTION 6. That Chattanooga City Code, Part II, Chapter 31, Article II, Section 31-36(b), be

and the same is hereby deleted and the following substituted in lieu thereof:

(b) Regional service charge rates (wheelage and treatment). The regional sewer service use charge (wheelage and treatment) shall be collected from regional users of the system including Collegedale, Tennessee; Hamilton County, Tennessee; Walker County, Georgia; Catoosa County, Georgia; Lookout Mountain, Georgia; Dade County, Georgia: Rossville, Georgia; and Fort Oglethorpe, Georgia: and shall be determined either under the “billable flow” methods based on the quantity of water used as shown by applicable water company meter readings or the “total flow” method based upon flow meter measured flow according to the applicable contract with the regional user pursuant to subparagraphs (c) and (d).

SECTION 7. That Chattanooga City Code, Part II, Chapter 31, Article II, Section 31-36(c) as

relates to sewer service charges and fees be and the same is hereby deleted and the following substituted in lieu thereof:

(c) Billable flow. The amount due from the regional user shall be the dollar amount derived by applying the total charge shown in the table below per one thousand (1,000) gallons of water sold.

	Regional Operation & Maintenance Charge (\$/1,000 gallons)	Regional Debt Charge (\$/1,000 gallons)	Regional Total Charge (Wheelage and Treatment) (\$/1,000 gallons)
Wheelage and Treatment	\$ 1.2768	\$ 0.6234	\$ 1.9002

If regional customers are billed directly through the water company, the rate to be charged shall be one dollar and ninety-one cents (\$1.91) per one thousand (1,000) gallons.

SECTION 8. That Chattanooga City Code, Part II, Chapter 31, Article II, Section 31-36 (d),

be and the same hereby deleted and the following substituted in lieu thereof:

- (d) Total flow. The amount due from the regional user shall be the dollar amount derived by applying the total charge shown in the table below applied to the quantity of water measured by a flow meter installed and maintained at or near the point of connection between the system of the regional user and the Chattanooga system. In the event of any malfunction of said meters, flow shall be estimated, interpolated and/or projected in the most equitable manner possible. Such estimates, along with available readings for periods where there was no malfunction, shall be the basis for billing.

	Regional Operation & Maintenance Charge <u>(\$/1,000 gallons)</u>	Regional Debt Charge <u>(\$/1,000 gallons)</u>	Regional Total Charge (Wheelage and Treatment) <u>(\$/1,000 gallons)</u>
Wheelage and Treatment	\$ 0.6834	\$ 0.3337	\$ 1.0171

SECTION 9. That Chattanooga City Code, Part II, Chapter 31, Article II, Section 31-37, be

and the same is hereby deleted and the following substituted in lieu thereof:

Minimum sewer service charges based upon water meter connection size shall be as follows:

Monthly Minimum Sewer Service Charges

<u>Meter Size</u> (inches)	<u>Fiscal Year</u> 2006/2007 -1 <u>Charge per Month</u>	<u>Fiscal Year</u> 2006/2007 - 2 <u>Charge per Month</u>
5/8	\$ 8.88	\$ 9.41
3/4	31.71	33.59
1	55.40	58.68
1-1/2	124.00	131.35
2	219.55	232.56
3	514.65	545.15
4	951.09	1,007.45
6	2,265.34	2,399.60
8	4,006.98	4,244.45

The minimum sewer service charge for residential users with various meter size shall be multiplied by ninety (90) percent to compensate for water use not going to the sewer such as lawn and garden watering. Any residential location where a separate water meter has been installed for the purpose of lawn and garden watering shall not be entitled to have the multiplier applied to any water consumed through the primary water meter.

SECTION 10. That Chattanooga City Code, Part II, Chapter 31, Article II, Section 31-40 (b) (4), be and the same is hereby deleted.

SECTION 11. That Chattanooga City Code, Part II, Chapter 31, Article II, Section 31-41(c), be and the same is hereby deleted and the following substituted in lieu thereof:

(c) Rates. Based upon the current cost of treating wastewater containing constituents with concentrations in excess of “normal wastewater,” numerical rates are hereby established for Bc and Sc as follows:

Bc = \$0.092 per pound of BOD for concentrations in excess of three hundred (300) milligrams per liter.

Sc = \$0.066 per pound of total suspended solids for concentrations in excess of four hundred (400) milligrams per liter.

SECTION 12. That Chattanooga City Code, Part II, Chapter 31, Article II, Section 31-43 (b), (e), (f) and (g) be and the same are hereby deleted and the following substituted in lieu thereof:

(b) *Fees for garbage grinders.* Any user of a garbage grinder, except users in a premise used exclusively for an individual residence, shall be charged at a rate of one hundred thirty-seven dollars (\$137.00) per month. The superintendent shall bill users on a bi-monthly basis and the bills shall be due and payable within thirty (30) days following the last day of the billing period.

(e) *Truck discharge operation permit fee.* The superintendent shall charge and collect the sum of one hundred dollars (\$100.00) per truck for a truck discharge operation permit as authorized pursuant to division 6 of this article. The holders of such permit shall also be charged a fee set forth in paragraphs (f) and (g) of this section. Such additional fees shall be collected by the superintendent at the time of the discharge or, in his discretion, he may enter into an agreement with the holder of such a permit to bill and collect the fees on a monthly basis.

(f) *Fees for septic tank discharge.* All persons discharging concentrated, domestic septic tank sewage waste from a truck under

the provisions of Article III of this Chapter shall be charged at the rate of fifty dollars (\$50.00) per one thousand (1,000) gallons of such waste. The minimum charge for septic tank discharges shall be one half (1/2) of the rate for one thousand (1,000) gallons of the rate in effect at the time of such discharge. All persons discharging grease trap or grease interceptor waste or loads where septic tank waste has been mixed or blended with grease trap or grease interceptor waste shall be charged at the rate two (2) times the rate for septic tank wastes.

(g) *Fees holding tank wastes.* All persons discharging any holding tank waste authorized pursuant to division 6 of this article shall be charged at the rate of four dollars and thirty cents (\$4.30) per one thousand (1,000) gallons of such discharge, plus any surcharge rate authorized by Article III of this chapter for concentrations of pollutants in excess of normal waste water without regard to the definition of the industrial user or other limitations set forth in such section. The superintendent may also require a chemical analysis of such waste and charge therefore. The fee for Fiscal years 2006/2007 – 2 shall be four dollars and fifty-five cents (\$4.55). The minimum charge for holding tank wastes shall be the fee for one thousand (1,000) gallons of said discharge of the rate in effect at the time of such discharge.

(h) *Fees for discharge outside normal operating hours.* Any hauled waste delivered for discharge at the Moccasin Bend Waste Water Treatment Plant outside the normal operating hours of 7:00 am and 5:00 pm Monday through Friday and on any Holidays observed by the City of Chattanooga shall be charged at the additional fee of thirty dollars (\$30.00) per discharge.

(i) *Fees for discharges originating from outside the MBWWTP service area.* All persons discharging hauled waste including but not limited to septic tank, grease trap, grease interceptor, mixed loads or holding tank wastes shall be charged at one and one half (1 ½) times the fees applicable for such wastes.

SECTION 13. That this Ordinance shall be operative, as distinguished from its effective date, on and after July 1, 2006.

SECTION 14. Notwithstanding any other provision of this Ordinance to the contrary, water providers within the City of Chattanooga shall bill according to the new Chattanooga sewer service charges effective on the following dates:

- (1) For the Fiscal Year 2006/2007 - 1 - For service rendered beginning on the 1st day of October, 2006, and until the 31st day of March, 2007;

- (2) For Fiscal Year 2006/2007 - 2 - For service rendered beginning on the 1st day of April, 2007, and until further notice.

SECTION 15. That if any section, sentence, word or figures contained in this Ordinance should be declared invalid by a final decree of a Court of competent jurisdiction, such holding shall not affect the remaining sentences, sections, words or figures contained in this Ordinance, but the same shall remain in full force and effect.

SECTION 16. That this Ordinance shall take effect two (2) weeks from and after its passage.

PASSED on Second and Final Reading

September 12, 2006. Leamon Pierce /S/
CHAIRPERSON

APPROVED: X DISAPPROVED: _____

DATE: _____, 2006

Ron Littlefield /S/
MAYOR

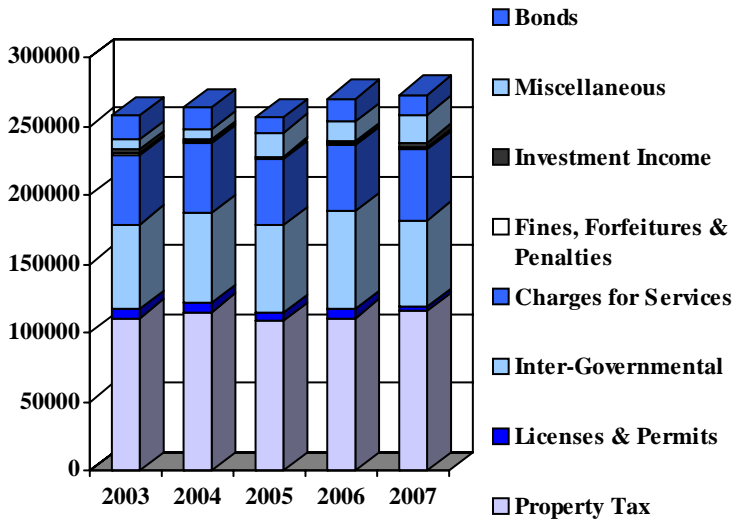
Reviewed By: Daisy W. Madison/S/
Daisy W. Madison

/add

Financial Overview

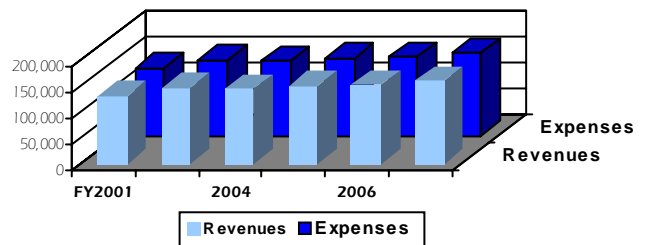
Revenue and Expenditure History

Budgeted Revenues
(in 1,000)

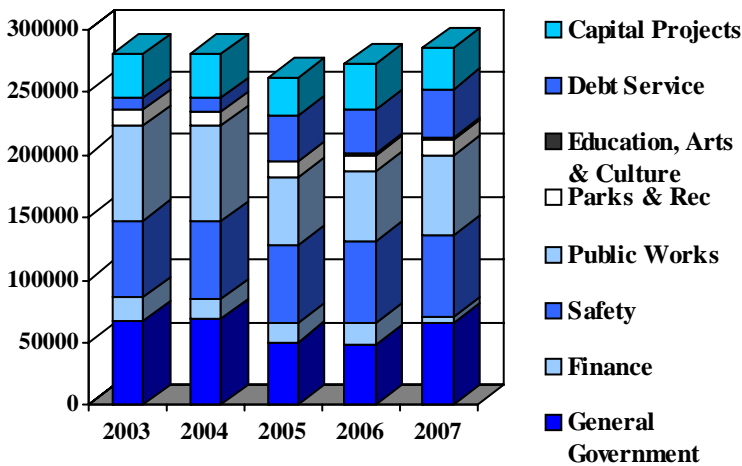


Total City revenues and operating transfers in for the fiscal year ended June 30, 2003 was \$277,962,837. Total projected City revenue for the fiscal year ended June 30, 2007 is \$308,851,461 which includes \$10.5 million from fund balance. This difference of \$30,888,624 represents a 11.1% increase over this four year period. The major reasons for the increase over this time frame includes a property tax increase in FY2002 from 2.31 to 2.516 per 100.00 and increases in debt service. During this period the Undesignated General Fund Budget increased from \$146,170,526 in FY03 to \$160,556,000 in FY07. The chart below shows the Undesignated General Fund revenues and expenditures during this time period. To the left are five year comparisons of total revenues and expenditures.

Undesignated General Fund



Budgeted Expenditures
(in 1,000)



**BUDGETED REVENUES & APPROPRIATIONS
BY FUND TYPE
FY2007**

Revenues	Governmental Fund Types				Internal Service Funds	Proprietary Fund Types	Budget Total Revenue FY2007	Budget Total Revenue FY2006
	Undesignated General	Special Revenue	Debt Service	Capital Projects				
Taxes	100,842,170	14,645,000					115,487,170	110,898,441
Licenses & Permits	3,601,200						3,601,200	6,349,990
Intergovernmental	42,958,230	16,484,839	1,560,442	1,364,110		592,377	62,959,998	70,748,035
Charges for services	1,981,300	1,731,170				47,468,861	51,181,331	48,158,578
Fines, forfeitures and penalties	1,432,500	-				1,621,141	1,432,500	1,172,500
Interest earnings	2,225,000	100,000		1,061,143	11,682,253	108,581	3,946,141	1,673,750
Miscellaneous	3,926,600	3,482,461		14,446,994			20,261,038	14,752,780
Bonds	-			9,472,844			14,446,994	16,845,181
Fund Balance	330,000	727,304					10,530,148	8,598,309
Transfers In	3,259,000	1,333,477	15,373,918	4,421,150		683,952	25,071,497	21,447,004
Total Revenues	160,556,000	38,504,251	16,934,360	30,766,241	11,682,253	50,474,912	308,918,017	300,644,568
Appropriations								
General Government	20,834,890	25,768,743					58,285,886	40,342,283
Finance & Administration	3,788,094	105,000			11,682,253		3,893,094	16,702,419
Safety Department	66,010,762	270,250					66,281,012	64,691,465
Public Works Department	29,536,445	4,781,733				28,281,327	62,599,505	56,909,497
Parks & Recreation	10,782,698	1,648,250					12,430,948	11,713,369
Personnel	6,138,675						6,138,675	6,684,279
Neighborhood Services	1,841,372						1,841,372	1,827,966
Executive Branch	1,981,098						1,981,098	1,432,397
Education, Arts, & Culture	2,204,617						2,204,617	1,520,941
Debt Service		495,000	16,934,360			21,530,167	38,959,527	35,450,895
Capital Projects		1,626,778		30,766,241		663,418	33,056,437	36,281,646
Transfers Out	17,437,349	3,808,497					21,245,846	27,087,411
Total Appropriations	160,556,000	38,504,251	16,934,360	30,766,241	11,682,253	50,474,912	308,918,017	300,644,568

Fund Balance/Net Asset Summary

During the past five years the City of Chattanooga has seen a total net increase in its Governmental Fund Balances of \$4.7 million. This is primarily due to the net changes in the fund balances for General Fund and Capital. Fund Balances for the General, Debt Service and Enterprise Funds have increased while the Fund Balances for Special Revenue, Capital, and Internal Service Funds have decreased during this period.

The General Fund Balance was \$49,359,361 in 2004. This has grown steadily to a current unaudited balance of \$56,042,710 for FY06. This has been accomplished through sound fiscal management. A large part of the Fund Balance build-up can be attributed to increasing sales and property tax revenues.

The Special Revenues Fund Balance decreased from a balance of \$10,460,134 in 2004 to a 2006 projected beginning balance of \$10,130,789. Fund balance decreased in fiscal year 2004 due to increased spending in the Economic Development Fund. When Hamilton County residents voted for the half-cent sales tax, no City portion is collected and remitted to the County School System. The remaining funds are dedicated to economic development.

Debt Service Fund Balance was \$5,222,704 in FY04 and \$7,139,208 in FY06. During FY06, debt service fund balance is predicted to increase due to Budgeting for the anticipated new debt to cover the FY06 and FY07 Capital Budgets. This bond

transaction has been delayed until November 2006.

The Capital Funds Fund Balances have fluctuated most during the past few years. This is primarily due to the City's 21st Century Waterfront capital plan, which for the most part should be completed in 2007. FY 05 experienced a decrease in Fund Balance of \$24,609,021 and FY06 is projected to be flat.

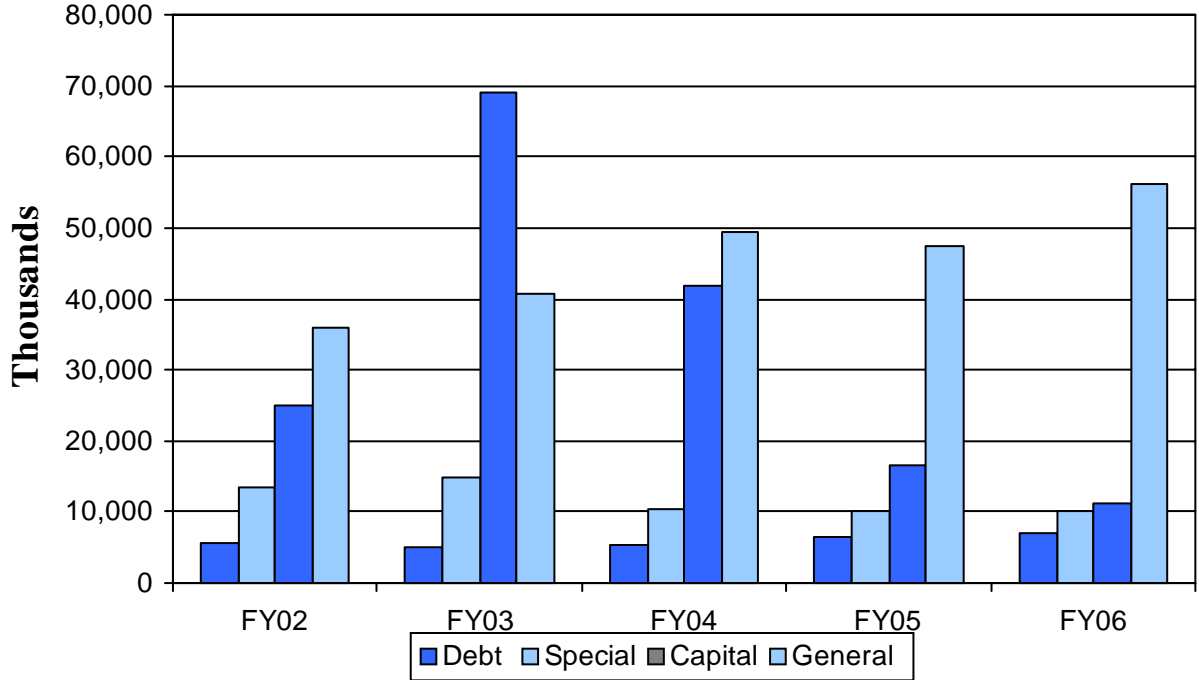
The growth of the Net Assets within the Enterprise Funds have been most dramatic. Net Assets of \$239,163,446 in 2004 have increased to a 2006 unaudited balance of \$251,388,925. Over the past ten year period, the City was subject to federal mandates relative to stormwater and landfill operations which necessitated the imposition of a stormwater fee and increased landfill rates to fund such mandates. There has also been an increase in sewer rates during FY03, FY04 and FY05 of 7.29%, 7.07%, and 2.54% respectively. There was no change for FY06, but it has been determined that an increase of approximately 15.5% will be necessary in FY07.

The Internal Service Fund Balance was \$1,697,334 in 2004. At the beginning of 2007, this Fund Balance is projected to be \$921,407. This change reflects the increased cost of maintaining the City's fleet of vehicles, which has grown considerably. This fund is not intended to generate profits.

The chart on the following page plots the year-to-year changes in Fund Balances for the governmental fund types in the City of Chattanooga. The subsequent Fund Balance schedules are inclusive of all reported funds and line items found in and outside of the budget ordinance, where the sections relate funds which are only accounted for in the budget ordinance.

Changes in Fund Balance Governmental Funds

Includes Designated Funds



Governmental Fund Balances

	FY02	FY03	FY04	FY05	FY06
Debt Service Fund	\$ 5,497,083	\$ 4,988,142	\$ 5,222,704	\$ 6,471,929	\$ 7,139,208
Special Revenue Funds	\$ 13,587,108	\$ 14,882,558	\$ 10,460,135	\$ 10,123,928	\$ 10,130,789
Capital Funds	\$ 24,879,406	\$ 69,000,220	\$ 41,780,985	\$ 16,559,134	\$ 11,332,676
General Fund	\$ 35,967,697	\$ 40,677,979	\$ 49,359,361	\$ 47,450,200	\$ 56,042,709
Totals	\$ 79,931,294	\$ 129,548,899	\$ 106,823,185	\$ 80,605,191	\$ 84,645,382

City of Chattanooga, Tennessee

General Fund

Includes Designated General Funds
 Schedule of Revenues, Expenditures, and Changes in Fund Balance -
 Budget and Actual on Budgetary Basis
 Years Ended June 30, 2004 - 2007

	FY 03/04	FY04/05	Unaudited FY05/06	Budget FY06/07
FUND BALANCE at beginning of year	<u>40,677,980</u>	<u>49,359,361</u>	<u>47,450,200</u>	<u>56,042,709</u>
Revenues				
Taxes	113,383,882	101,295,560 (2)	99,517,097	100,842,170
Licenses and permits	7,168,267 (1)	4,092,969	4,272,090	4,275,520
Intergovernmental Revenues	40,985,665	52,354,359	56,359,719	56,702,844
Charges for Services	3,166,443	3,774,828	3,936,967	3,724,659
Fines, forfeitures and penalties	1,112,159	1,410,642	1,472,403	1,432,500
Interest Income	676,088	1,191,283	2,892,000	2,231,650
Sale of Property	72,888	31,670	1,335,432	25,000
Prior Year Surplus	0	0	0	330,000
Miscellaneous Revenues	<u>5,383,053</u>	<u>4,687,331</u>	<u>4,388,380</u>	<u>4,238,592</u>
Total Revenues	<u>\$171,948,445</u>	<u>\$168,838,642</u>	<u>\$174,174,088</u>	<u>\$173,802,935</u>
Expenditures				
General Government	38,164,011	34,951,436	32,587,703 (3)	42,888,232
Finance & Administration	8,209,869	8,463,320	8,371,662 (3)	4,162,983
Safety	61,216,949	62,075,048	62,846,035	66,649,953
Public Works	25,772,165	26,937,744	28,025,831	30,220,397
Parks & Recreation	12,157,458	12,707,873	11,342,871	12,453,649
Education, Arts, & Culture	<u>0</u>	<u>0</u>	<u>1,663,345</u>	<u>2,204,617</u>
Total Expenditures	<u>\$145,520,452</u>	<u>\$145,135,421</u>	<u>\$144,837,447</u>	<u>\$158,579,831</u>
Excess (deficiency) of revenues over expenditures	26,427,993	23,703,221	29,336,641	15,223,104
Other Financing Sources (Uses)				
Operating transfers in	0	0 (2)	3,141,564	5,195,593
Operating transfers out	(14,587,962)	(22,327,382)	(20,470,396)	(16,753,397)
Operating transfers to component units	<u>(3,158,650)</u>	<u>(3,285,000)</u>	<u>(3,415,300)</u>	<u>(3,665,300)</u>
Total other financing sources (uses)	<u>(17,746,612)</u>	<u>(25,612,382)</u>	<u>(20,744,132)</u>	<u>(15,223,104)</u>
Excess (deficiency) of revenues and other financing sources over (under) expenditures	<u>8,681,381</u>	<u>(1,909,161)</u>	<u>8,592,509</u>	<u>0</u>
FUND BALANCE at end of year	<u>\$49,359,361</u>	<u>\$47,450,200</u>	<u>\$56,042,709</u>	<u>\$56,042,709</u>

Note: Fund balance includes designated (largest of which is Economic Development) and undesignated general fund activity.

Note 1: Gross Receipt collections reclassified from Licenses and Permits to Taxes beginning in FY05.

Note 2: EPB payments in lieu of taxes reclassified from Taxes to Transfers In beginning in FY06.

Note 3: General Services segment of Finance & Administration moved to General Government for FY07.

City of Chattanooga, Tennessee

Special Revenue Funds

Schedule of Revenues, Expenditures, and Changes in Fund Balance
Years Ended June 30, 2004 - 2007

	FY 03/04	FY04/05	Unaudited FY05/06	Budget FY06/07
FUND BALANCE at beginning of year	<u>14,882,557</u>	<u>10,460,135</u>	<u>10,123,928</u>	<u>10,130,789</u>
Revenues				
Taxes	2,040,244	2,583,318	3,640,518	3,750,000
Intergovernmental Revenues	23,660,064	20,789,349	21,954,892	19,028,399
Charges for Services	123,317	141,512	355,738	82,920
Interest Income	256,603	125,507	333,606	158,030
Fines, Forfeitures, Penalties	16,153	0	0	0
Prior Year Surplus	0	0	0	875,680
Miscellaneous Revenues	1,360,318	3,413,783	2,146,075	3,763,923
Total Revenues	<u>\$27,456,699</u>	<u>\$27,053,469</u>	<u>\$28,430,829</u>	<u>\$27,658,952</u>
Expenditures				
General Government	27,222,677	22,475,236	22,010,047	22,678,106
Finance and Administration	687,902	63,799	16,149	105,000
Safety	132,865	162,295	216,829	270,250
Public Works	4,051,621	4,685,412	4,772,020	4,781,733
General Services	0	0	0	0
Capital Outlay/Fixed Assets	919,278	281,867	1,139,177	461,503
Total Expenditures	<u>\$33,014,343</u>	<u>\$27,668,609</u>	<u>\$28,154,222</u>	<u>\$28,296,592</u>
Excess (deficiency) of revenues over expenditures	(5,557,644)	(615,140)	276,607	(637,640)
Other Financing Sources (Uses)				
Operating transfers in	3,739,202	3,823,537	3,822,108	3,821,137
Operating transfers out	(2,603,980)	(3,544,604)	(4,091,854)	(3,183,497)
Change in Accounting Principle				
Total other financing sources (uses)	<u>1,135,222</u>	<u>278,933</u>	<u>(269,746)</u>	<u>637,640</u>
Net change in Fund Balance	<u>(4,422,422)</u>	<u>(336,207)</u>	<u>6,861</u>	<u>0</u>
FUND BALANCE at end of year	<u>\$10,460,135</u>	<u>\$10,123,928</u>	<u>\$10,130,789</u>	<u>\$10,130,789</u>

Due to GASB 34 reporting, Community Development funds previously reported in the Fiduciary Funds are now reported in the Special Revenue Funds beginning fiscal year ending June 30, 2002.

City of Chattanooga, Tennessee

Debt Service Fund

Schedule of Revenues, Expenditures, and Changes in Fund Balance -
Years Ended June 30, 2004 - 2007

	FY03/04	FY04/05	Unaudited FY05/06	Budget FY06/07
FUND BALANCE at beginning of year	<u>4,988,142</u>	<u>5,222,704</u>	<u>6,471,929</u>	<u>7,139,208</u>
Revenues				
Other intergovernmental funds	794,983	1,705,851	1,371,442	1,978,173
Other	<u>213,678</u>	<u>221,916</u>	<u>281,137</u>	<u>200,000</u>
Total Revenues	<u>1,008,661</u>	<u>1,927,767</u>	<u>1,652,579</u>	<u>2,178,173</u>
Expenditures				
Principal retirement	4,725,541	5,777,360	7,735,136	9,442,942
Interest	6,141,098	6,118,239	6,329,621	7,421,418
Fiscal agent fees	<u>27,184</u>	<u>53,198</u>	<u>72,917</u>	<u>70,000</u>
Total Expenditures	<u>10,893,823</u>	<u>11,948,797</u>	<u>14,137,674</u>	<u>16,934,360</u>
Excess (deficiency) of revenues over expenditures	<u>(9,885,162)</u>	<u>(10,021,030)</u>	<u>(12,485,095)</u>	<u>(14,756,187)</u>
Other Financing Sources (Uses)				
Operating transfers in	10,119,724	11,270,255	13,152,374	14,756,187
Operating transfers out	0	0	0	0
CDBG (Fannie Mae)	0	0	0	0
Hamilton County 911	0	0	0	0
Proceeds of refunding bonds	0	0	0	0
Payment of refunding bonds	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total other financing sources (uses)	<u>10,119,724</u>	<u>11,270,255</u>	<u>13,152,374</u>	<u>14,756,187</u>
Excess (deficiency) of revenues and other financing sources over (under) expenditures	<u>234,562</u>	<u>1,249,225</u>	<u>667,279</u>	<u>0</u>
FUND BALANCE at end of year	<u>\$5,222,704</u>	<u>\$6,471,929</u>	<u>\$7,139,208</u>	<u>\$7,139,208</u>

City of Chattanooga, Tennessee

Capital Funds

Schedule of Revenues, Expenditures, and Changes in Fund Balance -
Years Ended June 30, 2004 - 2007

	FY 03/04	FY04/05	Unaudited FY05/06	Budget FY06/07
FUND BALANCE at beginning of year	<u>69,000,220</u>	<u>41,780,985</u>	<u>16,559,134</u>	<u>11,332,676</u>
Revenues				
Intergovernmental Revenues	6,163,609	9,971,567	3,431,378	1,331,965
Charges for services	0	32,606	0	0
Interest Income	590,850	661,256	494,693	0
Donations	0	0	0	1,037,378
Sale of Property	1,367,821	25,650	953,964	0
Miscellaneous Revenues	2,065,808	3,774,082	188,345	300,000
Total Revenues	<u>\$10,188,088</u>	<u>\$14,465,161</u>	<u>\$5,068,380</u>	<u>\$2,669,343</u>
Expenditures				
General Government	4,140,370	6,141,012	1,635,685	3,615,000
Finance & Administration	233,830	669,592	2,586,561	0
Safety	3,029,856	3,473,463	4,099,733	2,002,500
Public Works	8,465,212	12,665,890	10,445,303	8,572,173
Parks & Recreation	3,358,355	3,972,346	2,087,186	4,112,862
Education, Arts, & Culture	0	0	80,193	500,000
General Services	38,840	40,240	0	3,524,735
Capital outlay/fixed assets	23,191,459	30,546,325	6,220,798	0
Total Expenditures	<u>\$42,457,922</u>	<u>\$57,508,868</u>	<u>\$27,155,459</u>	<u>\$22,327,270</u>
Excess (deficiency) of revenues over expenditures	<u>(32,269,834)</u>	<u>(43,043,707)</u>	<u>(22,087,079)</u>	<u>(19,657,927)</u>
Other Financing Sources (Uses)				
Operating transfers in	5,130,128	12,695,410	8,836,312	10,844,927
Operating transfers out	(2,481,063)	(2,480,853)	(2,082,495)	0
Bond/Note Proceeds	2,401,534	31,565,630	10,106,804	8,813,000
Refund Bond Escrow Agent	0	(23,958,331)	0	0
Total other financing sources (uses)	<u>5,050,599</u>	<u>17,821,856</u>	<u>16,860,621</u>	<u>19,657,927</u>
Excess (deficiency) of revenues and other financing sources over (under) expenditures	<u>(27,219,235)</u>	<u>(25,221,851)</u>	<u>(5,226,458)</u>	<u>0</u>
FUND BALANCE at end of year	<u>\$41,780,985</u>	<u>\$16,559,134</u>	<u>\$11,332,676</u>	<u>\$11,332,676</u>

City of Chattanooga, Tennessee

Fiduciary Funds

Combining Statement of Revenues, Expenditures and
Changes in Fund Balances
Years Ended June 30, 2004 - 2007

	<u>FY 03/04</u>	<u>FY04/05</u>	<u>Unaudited FY05/06</u>	<u>Budget FY06/07</u>
ADDITIONS				
Interest Income	3,668	210,159	204,967	299,400
Total Revenues	<u>3,668</u>	<u>210,159</u>	<u>204,967</u>	<u>299,400</u>
DEDUCTIONS				
Finance & Administration	261	25	427	0
General Government	0	74,518	115,342	61,506
Total Expenditures	<u>261</u>	<u>74,543</u>	<u>115,769</u>	<u>61,506</u>
Excess (deficiency) of Revenues over (under) Expenditures	3,407	135,616	89,198	237,894
OTHER FINANCING SOURCES (USES)				
Operating Transfers Out	0	0	0	0
Total Other Financing Sources (Uses)	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Excess (deficiency) of Revenues and Other Financing Sources Over (under) Expenditures and Other Financing Uses	3,407	135,616	89,198	237,894
FUND BALANCE at Beginning of Year	<u>76,057</u>	<u>3,064,000</u>	<u>3,199,616</u>	<u>3,288,814</u>
FUND BALANCE at End of Year	<u><u>\$79,464</u></u>	<u><u>\$3,199,616</u></u>	<u><u>\$3,288,814</u></u>	<u><u>\$3,526,708</u></u>

Fiduciary funds reflect the three medal funds: Chattanooga High School, Ochs-Oakes Fire and Police, and Ochs-Oakes High School. Library Endowment Fund added to Fiduciary Funds beginning in the fiscal year ending June 30, 2005

City of Chattanooga, Tennessee

Enterprise Fund

Combining Statement of Revenues, Expenses and
Changes in Net Assets
Years Ended June 30, 2004 - 2007

	<u>FY 03/04</u>	<u>FY04/05</u>	<u>Unaudited FY05/06</u>	<u>Budget FY06/07</u>
REVENUES				
Customer Charges	47,882,673 (2)	48,717,309	49,438,048	47,468,861
Other	0	83,652	98,346	85,000
Total Revenues	<u>47,882,673</u>	<u>48,800,961</u>	<u>49,536,394</u>	<u>47,553,861</u>
OPERATING EXPENSES				
Sewer Plant Operation	17,951,304	18,648,491	20,487,979	22,171,353
Solid Waste Operation	2,247,325	1,870,879	2,352,549	2,687,157
Storm Water Operation	2,561,350	2,963,730	2,764,346	3,422,817
Depreciation and Amortization	11,483,482	11,579,171	11,733,965	14,721,621
Closure/Postclosure Costs	430,624	517,996	563,734	0
Other/Housing	1,215,595	1,096,766	918,288	663,418
Total Operating Expenses	<u>35,889,680</u>	<u>36,677,033</u>	<u>38,820,861</u>	<u>43,666,366</u>
OPERATING INCOME (LOSS)	<u>11,992,993</u>	<u>12,123,928</u>	<u>10,715,533</u>	<u>3,887,495</u>
NONOPERATING REVENUES (EXPENSES)				
Interest Income	496,971	837,076	1,542,708	1,621,141
Interest Expense	(8,304,780)	(7,681,014)	(7,284,657)	(6,808,546)
Intergovernmental	720,213	83,652	0	592,377
Other Income (expense)	10,960	184,682	283,735	23,581
Total Nonoperating Rev. (Exp.)	<u>(7,076,636)</u>	<u>(6,575,604)</u>	<u>(5,458,214)</u>	<u>(4,571,447)</u>
INCOME (LOSS) BEFORE CONTRIBUTIONS TRANSFERS AND SPECIAL ITEM	<u>4,916,357</u>	<u>5,548,324</u>	<u>5,257,319</u>	<u>(683,952)</u>
Capital Contributions	521,640	170,247	2,000	0
Operating Transfers In	683,952	686,898	683,952	683,952
Operating Transfers Out		(123,261)	0	0
Special Item, Transfer of capital assets to governmental activities	0	0	0	0
NET INCOME (LOSS) BEFORE EXTRAORDINARY LOSS	<u>6,121,949</u>	<u>6,282,208</u>	<u>5,943,271</u>	<u>0</u>
Extraordinary loss on disposal of treatment plant	0	0	0	0
NET INCOME (LOSS)	<u>6,121,949</u>	<u>6,282,208</u>	<u>5,943,271</u>	<u>0</u>
TOTAL NET ASSETS - Beginning	(1) <u>233,041,497</u>	<u>239,163,446</u>	<u>245,445,654</u>	<u>251,388,925</u>
TOTAL NET ASSETS - Ending	<u>\$239,163,446</u>	<u>\$245,445,654</u>	<u>\$251,388,925</u>	<u>\$251,388,925</u>

Note 1: GASB change, Prior to FY02 contributed capital was reported as a separate component of retained earnings.

Beginning with FY02, it was all consolidated.

Note 2: Beginning in FY04 the General Fund is paying tipping fees to the Solid Waste Fund

City of Chattanooga, Tennessee

Internal Service Funds

Schedule of Revenues, Expenditures, and Changes in Net Assets
Years Ended June 30, 2004 - 2007

	FY 03/04	FY04/05	Unaudited FY05/06	Budget FY06/07
Net Assets, beginning of year	901,738	1,697,334	35,076	921,407
Revenues				
Billings to Departments	9,464,024	9,227,286	10,705,348	10,600,949
Other	607,358	534,206	811,481	1,081,304
Total Revenues	\$10,071,382	\$9,761,492	\$11,516,829	\$11,682,253
Expenditures				
Repairs & Maintenance - Amnicola	2,951,243	3,195,234	3,259,509	2,983,985
Repairs & Maintenance - 12th St	3,158,074	3,315,426	3,132,933	3,117,151
Operations - Amnicola	505,233	698,210	999,210	915,288
Operations - 12th St	1,106,258	1,543,571	2,099,578	1,974,679
Fleet Leasing Program	0	0	4,336	1,791,150
Judgments & Costs	1,151,146	2,414,202	848,830	659,100
Water System	4,242	301	0	0
Claims & Tort Liabilities	261,674	219,973	265,934	219,750
Special Counsel	137,916	36,833	20,168	21,150
Total Expenditures	\$9,275,786	\$11,423,750	\$10,630,498	\$11,682,253
Excess (deficiency) of revenues over expenditures	795,596	(1,662,258)	886,331	0
Net Assets, ending of year	\$1,697,334	\$35,076	\$921,407	\$921,407

Note 1: Beginning in FY05 , costs associated with claims and tort liabilities and special counsel was transferred to the general fund



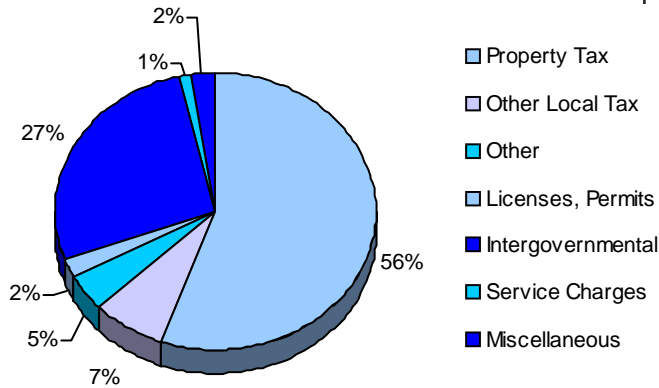
Undesignated General Fund

Fund Structure

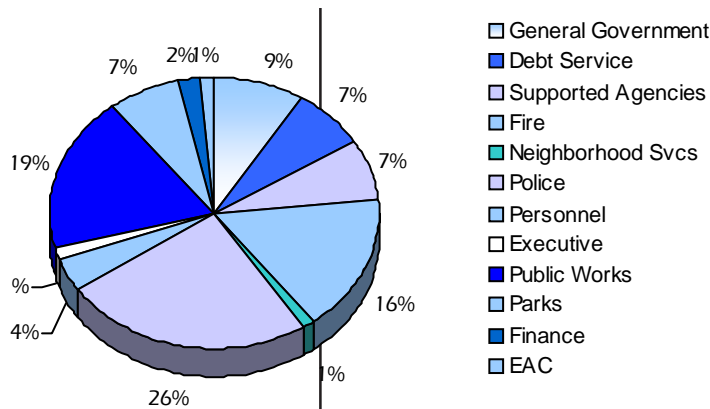
The Undesignated General Fund accounts for all financial resources applicable to the general operations of city government which are not properly accounted for in another fund. This fund is the only unrestricted fund of a government unit. The basis of budgeting is the modified accrual. In FY 2007, the budgeted revenue and expenses are \$173,802,935. Included are designated general government operations totaling \$13,246,935, the largest of which is the Economic Development Fund with a budget of \$10,895,000. Undesignated general fund operations budget is \$160,556,000. The following charts relate to the undesignated general fund operations.

The major revenues of the general fund include: property taxes; other local taxes; licenses and permits; fines, forfeitures, and penalties; investment income; revenue from other agencies; and services charges. Departments of the General Fund include:

Revenues 2007
\$160,556,000



Appropriations 2007
\$160,556,000



Fund Revenue Summary
 Fiscal Years ending June 30, 2004 thru 2007
 (expressed in \$1,000)

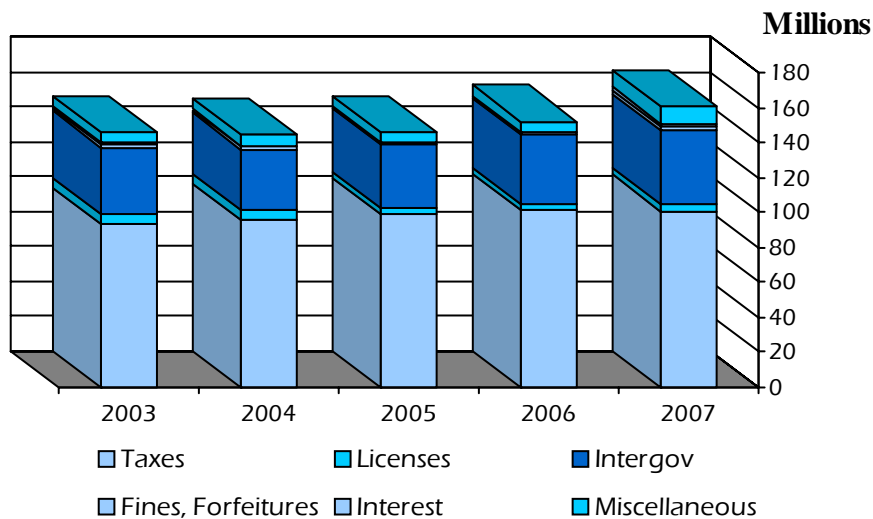
Fund Type	Actual FY03/04	Actual FY04/05	Budget FY05/06	Budget FY06/07	Budget 07 Increase (Decrease)	% Change FY 06/07
Undesignated General Fund:						
Property Taxes	87,196	89,685	90,118	88,994	(1,124)	-1.25%
Other Local Taxes	7,743	11,611	10,920	11,848	928	8.50%
Licenses, Permits, Etc.	6,759	3,661	3,410	3,601	191	5.60%
Fines, Forfeitures & Penalties	1,112	1,411	1,173	1,433	260	22.17%
Investment Income	694	1,133	825	2,225	1,400	169.70%
Revenue from Other Agencies	36,314	38,178	39,844	42,958	3,114	7.82%
Service Charges	1,486	1,905	1,832	1,981	149	8.13%
Miscellaneous Revenues	4,931	4,203	4,092	3,927	(165)	-4.03%
Transfers In	-	-	-	3,259	3,259	N/A
Prior Year Surplus	-	-	3,500	330	(3,170)	N/A
<i>Total General Fund</i>	146,235	151,787	155,714	160,556	4,842	3.11%

Revenues

The proposed Budget for FY 2007 shows an increase in Estimated Revenues of \$4,841,762 or 3.11% when compared to FY 06. This increase in Estimated Revenues for FY 2007 can be attributed to increased tax revenues and governmental transfers. County-Wide sales tax is estimated to increase \$1,625,794, Gross Receipts is expected to increase by \$797,352, and the State Sales Tax is expected to increase \$1,173,640 or 11.7% for the City in FY 2007. Property Tax is anticipated to continue a strong, healthy growth.

The chart shows the General Fund Revenues by Source for the fiscal years 2003 thru 2007.

General Fund Revenues by Source



Property Taxes

FY 2007 Estimate : **\$88,993,798**
% of General Fund: **55.4%**
Growth From FY 06: **(1,124,389)**
% Change: **(1.2)%**

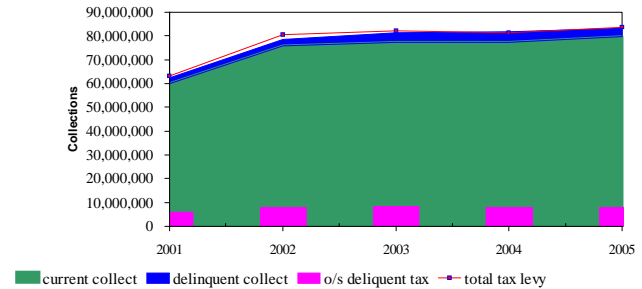
Current Real Property Taxes remain the primary source of funds for the City of Chattanooga, with the FY 2007 estimate of \$82,678,000 representing 51.49% of the total General Fund Budget. All property tax estimates inclusive of delinquencies and in lieu of tax payments total \$88,993,798 or 55.43% of the total General Fund budget. The current tax rate is \$2.202 per \$100.00 of the assessed valuation. This is considerably less than the 1995 rate of \$2.98. This is the lowest tax rate in nearly 50 years. Revenues generated in 1996 with a \$2.98 tax rate amounted to \$65,915,783 while the estimate for FY 2007 is \$82,678,000, an increase of \$16,762,217, or 25.43%. Assessments for 1995 were \$2,198,869,948. This figure has risen to \$3,237,183,936 in 2005, an increase of \$836,835,946 or 27.56%. Based on the City's economic climate, this trend is expected to continue.

Commercial and industrial property is assessed at 40%, while residential property and farms are assessed at 25% of the appraised value. Personal property is assessed at 30% of the appraised value. The Public Utilities assessments are made by the State of Tennessee for all counties and cities in the state.

The property taxes levied on taxable assessed valuation in the City are billed by the City on October 1st of each year and are due without penalty by the last day of February of the following year. Effective August 1, 2003 taxes not paid by the due date shall bear interest at twelve percent (12%) per annum, and a penalty of six percent (6%) per annum, plus other penalties as provided by law, which shall be paid by the taxpayer except for taxpayers receiving tax relief under T.C.A. Sections 67-5-702 through 67-5-705. If a tax bill continues to be unpaid through June of such following year, it is turned over to a Delinquent Tax Attorney to be filed in the Clerk and Master's office of Chancery Court on July 1 of such year for collection. An additional fee of 10% is charged representing a 5% attorney's collection fee and a 5% City General Fund fee. Property is subject to a tax sale once taxes are delinquent for three years.

Below is a graphical outlook of Property Tax Levies and Collections for the last five years. Not included in the totals are payment in lieu of taxes (PILOT) received from the EPB and certain other entities within the City.

Property Tax Levies & Collections



Pursuant to Tennessee Code Annotated 5-52-301 to 7-52-310, known as the Municipal Electric System Tax Equivalent Law of 1987, the minimum levy for the EPB is \$2,296,692 based on a new formula specified in the 1987 Law based on a revenue floor of \$5,635,434. This revenue floor was exceeded in fiscal year 1994, resulting in a calculation which generated less PILOT collection for the City. The estimate to be received from Electric Power Board for FY 2007 is \$2,935,000 or 1.17% over FY06. The Telecommunication in lieu of tax due from the EPB is \$324,000, 34.92% over FY06. The EPB PILOT was reclassified in FY06 to a transfer in to properly reflect EPB's status as a city owned entity.

Tax rates per \$100 of assessed valuation during this period were as follows:

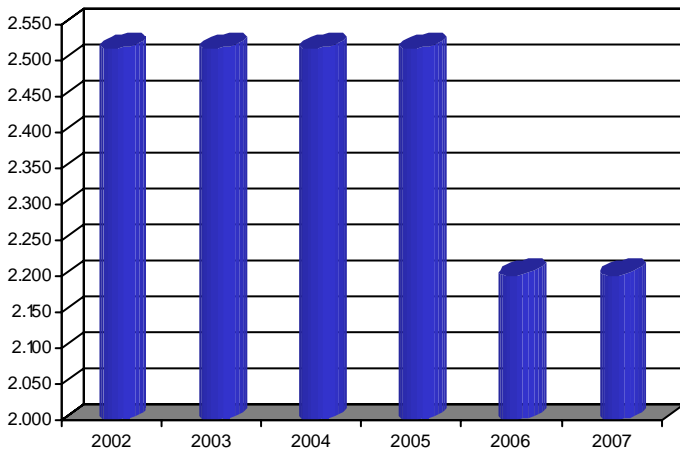
Fiscal Year	Tax Rate	Event
94/1995	2.98	City Tax Increase
95/1996	2.98	
96/1997	2.70	Property Reappraisal
97/1998	2.31	City Tax Decrease
98/1999	2.31	
99/2000	2.31	
00/2001	2.31	
01/2002	2.516	City Tax Increase
02/2003	2.516	
03/2004	2.516	
04/2005	2.516	
05/2006	2.202	Property Reappraisal
06/2007	2.202	

The 1995 increase in tax rates from \$2.62 to \$2.98 was the first tax increase imposed by the City since 1987 and was imposed primarily to provide funds for

capital purposes. In FY02, a reappraisal year, the new certified tax rate was \$2.036. A property tax increase of \$0.48 was approved increasing the rate to \$2.516. A one penny increase produces additional income of \$375,468. Current City policy for budgeting is to estimate collections of 95% of the property tax levy.

Payments In Lieu of Taxes. Through a series of tax incentives and agreements the City receives sizeable In Lieu of Tax payments each year. Major In-Lieu of payments received include: Tennessee Valley Authority, Burner Systems, Kenco Group, Invista, and Signal Mountain Cement. The collection of In Lieu of Taxes accounts for better than one percent (1.18%) of the operating budget each year.

Property Tax Rates
(per \$100 of Assessed Valuation)



Other Local Taxes:

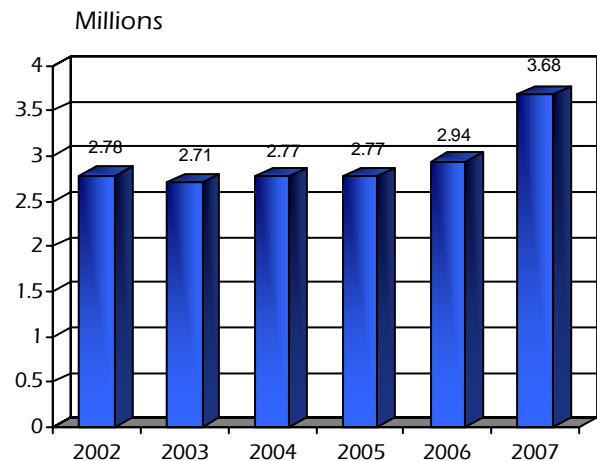
FY 2007 Estimate :	\$11,848,372
% of General Fund:	7.38%
Growth From FY 06:	927,118
% Change:	8.5%

Gross Receipts Taxes

FY 2007 Estimate:	\$3,677,352
% of General Fund:	2.29%
Growth From FY 06:	737,352
% Change:	25.1%

Even though Gross Receipts Taxes are a steady source in the General Fund, they represent only 2% of total collections each year. The trend over the past six years shows the growth of this collection has varied between 4% and 8% annually, as shown in the chart. However, the economic impact on retail sales in FY02 required a downward adjustment in the FY03 estimate, which has resulted in relatively stagnant growth in FY04 and FY05, but in FY 06 collections were on the rise, a trend expected to continue in FY07.

Gross Receipt Taxes



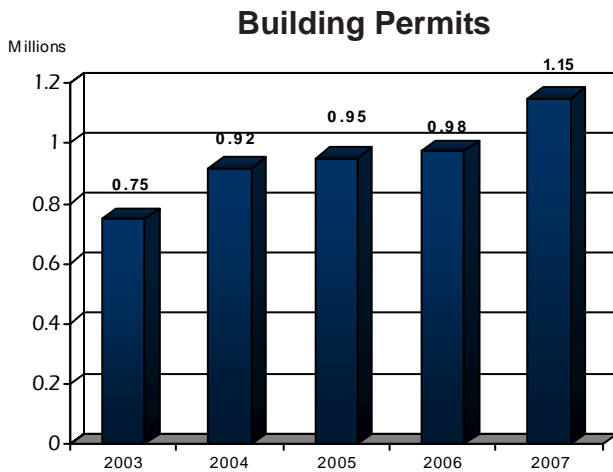
Licenses & Permits:

FY 2007 Estimate :	\$3,601,200
% of General Fund:	2.24%
Growth From FY 06:	191,210
% Change:	5.6%

Building Permits

FY 2007 Estimate :	\$1,150,000
% of General Fund:	0.72%
Growth from FY 06:	175,000
% Change:	18.0%

Building Permits are the single greatest revenue generator in the category of Licenses & Permits. As shown in the chart below, revenue budgets for Building Permits have increased over 53% since 2003, reflecting the strength of the housing market over that period of time.



Revenue from Other Agencies:

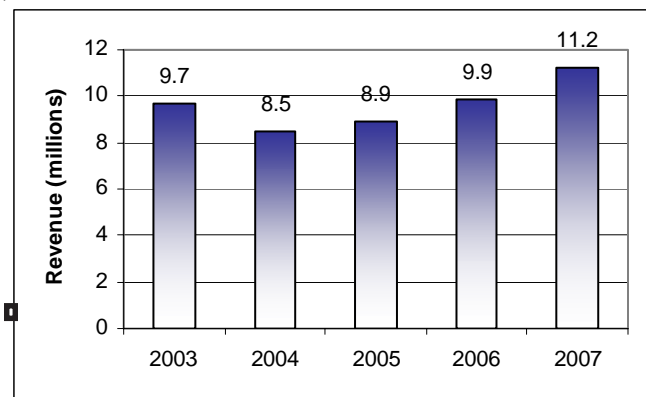
FY 2007 Estimate :	\$42,958,230
% of General Fund:	26.76%
Growth From FY 06:	3,114,455
% Change:	7.8%

City Allocation State Sales Tax

FY 2007 Estimate:	\$11,163,162
% of General Fund :	6.95%
Growth From FY 06:	1,173,640
% Change:	11.7%

The State of Tennessee imposes a 7% tax on sales. Under TCA 67-6-103(3)(A), 5.5% to 5.75% is returned to all municipalities. This distribution is based on a population figure from the latest certified census. The City of Chattanooga has a certified population of 154,762 and its per capita allocation from state sales tax for Fiscal Year 2007 is \$71.39. The State Sales Tax is expected to increase by 11.7% or \$1,173,640 in FY 2007. This suggests that the economy should remain strong and that fewer consumers are traveling across state lines to purchase goods and services.

State Sales Tax



Revenues from Other Agencies

County-Wide Sales Taxes

FY 2007 Estimate :	\$26,155,000
% of General Fund:	16.29%
Growth From FY 06:	1,625,794
% Change:	6.6%

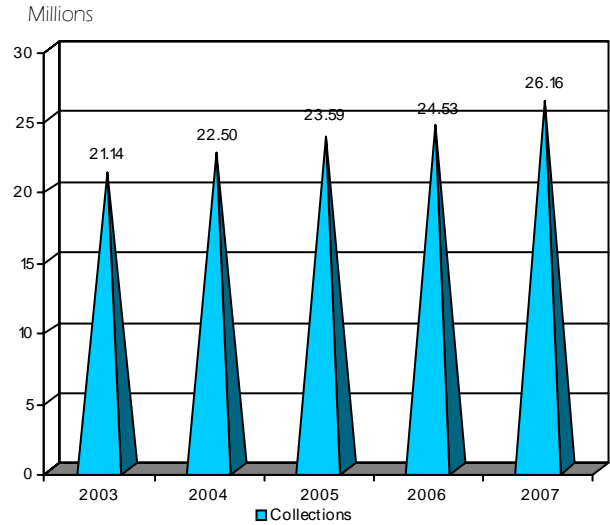
The County Wide Sales Tax, or Local Option Sales Tax, is another principal source of revenue for the City. In accordance with the 1993 Local Option Revenue Act Title 67, Chapter 6, Part 7 of the Tennessee Code Annotated, as amended, the City and County have adopted a Local Option Sales Tax. The citizens of Hamilton County have adopted, by referendum a county-wide sales tax of 2.25%.

The revenues from the county-wide sales tax are distributed pursuant to the provisions of the Act and other provisions of the Tennessee Code Annotated. Fifty percent of the revenues raised through a county wide sales tax are directed to education based upon the average daily attendance of each school system therein. The Economic Development Fund accounts for 1/2 cents of the sales tax collected.

Since FY04 growth in County-Wide sales tax revenues has increased by more than 16%. This is a reflection of the economic growth that has taken place in Hamilton County in the last few years.

The County-wide sales tax represents 16.29% of the total General Fund revenues for FY 2007.

County-Wide Sales Tax



Undesignated General Fund Expenditure Summary

Fiscal Years ending June 30, 2004 thru 2007

(expressed in \$1,000)

Fund Type	Actual FY03/04	Actual FY04/05	Budget FY05/06	Budget FY06/07	Budget 07 Increase (Decrease)	% Change FY 06/07
General Fund						
General Government	28,975	32,677	33,119	37,517	4,398	13.28%
Department of Finance & Administration	7,948	8,063	8,805	3,788	(5,017)	-56.98%
Department of Police	36,362	36,461	38,883	40,009	1,126	2.90%
Department of Fire	24,044	24,633	25,723	26,074	351	1.36%
Department of Public Works	26,494	27,608	27,663	30,220	2,557	9.24%
Department of Parks & Recreation	10,498	10,924	10,056	10,783	727	7.23%
Department of Personnel	5,153	5,553	6,684	6,139	(545)	-8.15%
Department of Neighborhood Services	1,510	2,637	1,828	1,841	13	0.71%
Executive Branch	1,234	1,359	1,432	1,981	549	38.34%
Department of Education, Arts, & Culture	0	0	1,521	2,205	684	N/A
<i>Total General Fund</i>	<u>142,218</u>	<u>149,915</u>	<u>155,714</u>	<u>160,557</u>	<u>4,843</u>	<u>3.11%</u>

Expenses

General Government

FY 2007 Appropriation:	\$37,516,622
% of General Fund:	23.37%
Growth From FY 06:	4,397,545
% Change:	13.28%

General Government is the area where all appropriations to other funds, joint-funded and outside agencies are accounted for. These appropriations can vary from year to year based on outside agency requests or decisions reached during the joint budget hearings with the County Commission. Major appropriations in the General Government area year-to-year are:

CARTA Subsidy

FY 2007 Appropriation:	\$3,665,300
% of General Fund:	2.28%
Growth From FY 06:	250,000
% Change:	7.32%

The City finances part of the Chattanooga Area Regional Transportation Authority's operating cost. The CARTA appropriation of \$3,665,300 enables CARTA to provide additional services to those citizens using bus service as their only means of transportation to work, school, shopping and other activities.

Chattanooga-Hamilton County Bicentennial Library

FY 2007 Appropriation:	\$2,487,660
% of General Fund:	1.55%
Growth From FY 06:	-0-
% Change:	0.00%

The City, along with the County fund the cost of the public library system.

Chattanooga Neighborhood Enterprises

FY 2007 Appropriation:	\$1,500,000
% of General Fund:	0.93%
Growth From FY 06:	-0-
% Change:	0.00%

This is an ongoing appropriation for efforts to upgrade housing in Chattanooga.

Debt Service Fund

FY 2007 Appropriation	\$11,567,051
% of General Fund:	7.20%
Growth From FY 06:	1,765,744
% Change:	18.02%

Funds are provided for appropriation to the Debt Service Fund for payment of current interest and principal on the City's outstanding General Fund debt.

Renewal & Replacement

FY 2007 Appropriation:	\$2,017,897
% of General Fund:	1.26%
Growth From FY 06:	517,897
% Change:	34.53%

Funds are provided here to be distributed to various departments for use in replacing equipment and to provide contributed capital for the fleet leasing program.

Tennessee Riverpark

FY 2007 Appropriation:	\$1,191,326
% of General Fund:	0.74%
Growth From FY 06:	196,570
% Change:	19.76%

These funds are submitted to Hamilton County to cover the City's one half share of the operating costs of the Tennessee Riverpark.

Department of Finance & Administration

FY 2007 Appropriation :	\$3,788,094
% of General Fund:	2.36%
Decline From FY 06:	(\$5,016,851)
% Change:	-56.98%

This department oversees all aspects of the City's financial program. The major expenses for this department are personnel costs. Decreased FY07 expenditures are related to reorganization of information services, telecommunication, purchasing, building maintenance, radio & electronics, property maintenance, and real estate to General Government.

Department of Police

FY 2007 Appropriation :	\$40,008,735
% of General Fund:	24.92%
Growth From FY 06:	1,125,514
% Change:	2.89%

The majority of the increase in expenditures is attributed to increase in personnel costs for additional communication positions and salary increase.

Department of Fire

FY 2007 Appropriation:	\$26,073,692
% of General Fund:	16.24%
Growth From FY 06:	350,917
% Change:	1.36%

The FY07 growth is attributed to increase in personnel costs.

Department of Public Works

FY 2007 Appropriation:	\$30,220,397
% of General Fund:	18.82%
Growth from FY 06:	2,557,646
% Change:	9.25%

The Department of Public Works General Fund increased appropriations represent personnel pay increases and increased motor vehicle maintenance.

Department of Parks & Recreation

FY 2007 Appropriation :	\$10,782,698
% of General Fund:	6.72%
Growth From FY 06:	726,812
% Change:	7.23%

In FY06, part of Parks & Recreation was reorganized into the new Department of Education, Arts & Culture. The overall increase in the budget from FY07 reflects an addition of nine positions, increase in purchase services/supplies, and the addition of the Skate Park.

Department of Personnel

FY 2007 Appropriation:	\$6,138,675
% of General Fund :	3.82%
Decline From FY 06:	(545,604)
% Change:	-8.2%

The decrease in expenditures in FY07 is primarily attributable to the decrease in Retiree Health Insurance.

Department of Neighborhood Services

FY 2007 Appropriation :	\$1,841,372
% of General Fund:	1.15%
Growth From FY 06:	13,406
% Change:	0.73%

Since its establishment in FY98, many changes have occurred that significantly increased the functions and visibility of this department. During the previous administration, Better Housing functions were transferred from Public Works, leading to the creation of the Department of Neighborhood Services. In FY06, Animal Services was removed and more neighborhood related divisions moved from the Executive Branch like Grants Administration, Human Rights, and Community Development. This year, in an effort to better service the Chattanooga area, the department has combined the divisions of Codes & Community Services with Neighborhood Relations to create a new division of Codes, Community Services, & Neighborhood Relations.

Executive Branch

FY 2007 Appropriation:	\$1,981,098
% of General Fund:	1.23%
Growth From FY 06:	548,701
% Change:	38.31%

The Executive Branch consists of functions under direct control of the Mayor. This branch includes the Mayor's Office, Multicultural Affairs, and new initiatives of the Mayor Great Ideas Competition and the Office of Faith Based Initiatives.

Education, Arts, & Culture

FY 2007 Appropriation:	\$2,204,617
% of General Fund:	1.37%
Growth From FY 06	683,676
% Change:	44.95%

The FY07 growth is attributed to (1) Heritage House and Eastgate Center operations being moved over from Parks & Recreation (2) three personnel positions transferred from Parks & Recreation (3) additional funding for more outreach programs.

Undesignated General Fund Revenues

Fiscal Years 2004-2007

Revenue Source	Actual FY 03/04	Actual FY 04/05	Budget FY 05/06	Budget FY06/07	BUDGET '07 INC/(DEC)	% CHANGE FY 06/07	% OF TOTAL
Property Taxes:							
Current Property Taxes Real	77,199,656	80,035,765	80,650,402	82,678,000	2,027,598	2.5%	51.49%
Interest & Penalty - Current Year	111,770	131,963	67,000	130,000	63,000	94.0%	0.08%
Interest & Penalty - Prior Year	359,074	482,438	450,000	450,000	0	0.0%	0.28%
Prior Year Real & Personal Taxes	3,830,420	3,421,104	3,200,000	3,400,000	200,000	6.3%	2.12%
City Fee- Collection of Delinquent Taxes	163,202	172,724	188,000	188,000	0	0.0%	0.12%
Corporate Excise Tax-State	103,564	182,611	141,443	250,000	108,557	76.7%	0.16%
Collections - In Lieu of Taxes (1)	5,428,757	5,257,964	5,421,342	1,897,798	(3,523,544)	-65.0%	1.18%
Total Property Tax	\$87,196,443	\$89,684,569	\$90,118,187	\$88,993,798	(1,124,389)	-1.2%	55.43%
Other Local Taxes:							
Franchise Taxes-Chatt Gas	254,805	252,955	254,000	254,000	0	0.0%	0.16%
Franchise Taxes-Century Tel	0	0	0	43,810	43,810	N/A	0.03%
Franchise Taxes - CCTV	1,399,783	1,411,908	1,426,000	1,435,000	9,000	0.6%	0.89%
Liquor Taxes	1,528,939	1,606,265	1,662,014	1,711,454	49,440	3.0%	1.07%
Beer Taxes	4,553,269	4,638,904	4,633,840	4,661,756	27,916	0.6%	2.90%
Gross Receipts Tax (2)	0	3,695,781	2,940,000	3,737,352	797,352	27.1%	2.33%
Local Litigation Taxes	5,799	5,176	5,400	5,000	(400)	-7.4%	0.00%
Total Other Local Taxes	\$7,742,595	\$11,610,989	\$10,921,254	\$11,848,372	927,118	8.5%	7.38%
Licenses & Permits:							
Motor Vehicle License	411,090	394,810	425,000	330,000	(95,000)	-22.4%	0.21%
Parking Meters	446,796	449,486	450,000	450,000	0	0.0%	0.28%
Business License excluding Liquor	130,285	144,000	120,000	130,000	10,000	8.3%	0.08%
Gross Receipts Tax (2)	2,891,899	0	0	0	0	N/A	0.00%
Building Permits	1,195,554	1,143,668	975,000	1,150,000	175,000	17.9%	0.72%
Other Licenses, Permits, Fees	1,683,692	1,528,981	1,439,990	1,541,200	101,210	7.0%	0.96%
Total Licenses & Permits	\$6,759,316	\$3,660,945	\$3,409,990	\$3,601,200	191,210	5.6%	2.24%
Fines, Forfeitures, & Penalties:							
City Court Fines	392,234	605,193	473,500	585,000	111,500	23.5%	0.36%
Criminal Court Fines	205,238	220,799	192,000	220,000	28,000	14.6%	0.14%
Parking Ticket Fines	504,165	563,703	507,000	620,000	113,000	22.3%	0.39%
Other Fines Forfeitures, & Penalties	10,522	20,949	0	7,500	7,500	N/A	0.00%
Total Fines, Forfeitures, & Penalties	\$1,112,159	\$1,410,643	\$1,172,500	\$1,432,500	260,000	22.2%	0.89%
Investment Income:							
Interest on Investments	620,978	1,101,516	800,000	2,200,000	1,400,000	175.0%	1.37%
Sale of Property	72,888	31,670	25,000	25,000	0	0.0%	0.02%
Total Investment Income	\$693,866	\$1,133,186	\$825,000	\$2,225,000	1,400,000	169.7%	1.39%

(1) EPB Payments In Lieu Of Taxes reclassified to Transfers In in FY06.

(2) Gross Receipts Tax reclassified from Licenses, Permits, Etc. to Other Local Taxes in FY05.

Undesignated General Fund Revenues

Fiscal Years 2004-2007

Revenue Source	Actual FY 03/04	Actual FY 04/05	Budget FY 05/06	Budget FY06/07	BUDGET '07 INC/(DEC)	% CHANGE FY 06/07	% OF TOTAL
Revenue From Other Agencies:							
County wide Sales Tax - General Fund	22,495,211	23,585,866	24,529,206	26,155,000	1,625,794	6.6%	16.29%
State Beer Tax	77,194	76,270	81,108	82,000	892	1.1%	0.05%
Hall Income Tax	1,960,082	2,149,036	1,990,672	2,200,000	209,328	10.5%	1.37%
State Sales Tax	9,144,562	9,398,986	9,989,522	11,163,162	1,173,640	11.7%	6.95%
State Mixed Drink Tax	1,210,027	1,347,872	1,409,234	1,507,361	98,127	7.0%	0.94%
State Gas Inspection Fees	352,187	350,173	368,798	350,000	(18,798)	-5.1%	0.22%
State Maintenance of Streets	78,912	141,982	100,000	105,000	5,000	5.0%	0.07%
State Alcohol Beverage Tax	73,261	72,530	78,579	75,000	(3,579)	-4.6%	0.05%
State DOT - TVRM	0	34,493	0	0	0	N/A	0.00%
State - Special Training Funds	369,020	347,032	381,750	392,700	10,950	2.9%	0.24%
State - Telecom Sales Tax	26,248	25,974	27,271	27,150	(121)	-0.4%	0.02%
HUD-Harriet Tubman	0	0	0	0	0	N/A	0.00%
Ham. County-Ross Landing Plaza	397,496	476,079	730,663	730,663	0	0.0%	0.46%
Ham. County-Radio & Electronics	130,000	147,541	156,972	170,194	13,222	8.4%	0.11%
DOJ-Bulletproof Vest Program	0	24,371	0	0	0	N/A	0.00%
Ham. County DOE SRO's	0	0	0	0	0	N/A	0.00%
COPS - MORE Grant	0	0	0	0	0	N/A	0.00%
COPS Universal Hiring Grant	0	0	0	0	0	N/A	0.00%
Total Revenue from Other Agencies	\$36,314,200	\$38,178,205	\$39,843,775	\$42,958,230	3,114,455	7.8%	26.76%
Service Charges:							
City Court Cost	167,670	267,819	253,200	246,500	(6,700)	-2.6%	0.15%
Clerk's Fee	625,273	899,002	870,000	912,000	42,000	4.8%	0.57%
State Court Cost	3,857	3,473	2,600	2,600	0	0.0%	0.00%
Public Works - Services Charge	206,637	226,607	205,500	212,500	7,000	3.4%	0.13%
PRAC - Services Charge	276,225	320,809	289,250	383,000	93,750	32.4%	0.24%
Police - Service Charge	167,287	144,315	155,200	159,000	3,800	2.4%	0.10%
Other Charges for Services	39,106	43,045	55,950	65,700	9,750	17.4%	0.04%
Total Service Charges	\$1,486,055	\$1,905,070	\$1,831,700	\$1,981,300	149,600	8.2%	1.23%
Miscellaneous Revenues:							
Indirect Cost	2,579,214	2,685,866	2,685,866	2,485,866	(200,000)	-7.4%	1.55%
Land & Bldg. Rents	94,752	71,681	65,000	65,000	0	0.0%	0.04%
Dock Rental	19,443	13,685	20,000	15,000	(5,000)	-25.0%	0.01%
Retiree Reimbursements (Regular)	0	0	0	0	0	N/A	0.00%
Mem. Aud.- Rents, Conc., OT, BO	349,920	336,451	303,000	325,000	22,000	7.3%	0.20%
Tivoli - Rents, Conc., OT, BO	162,419	186,346	184,000	197,000	13,000	7.1%	0.12%
Coolidge Park Revenue	128,002	129,617	114,300	125,000	10,700	9.4%	0.08%
Other General Government Misc.	1,597,403	779,439	719,666	713,734	(5,932)	-0.8%	0.44%
Total Miscellaneous Revenues	\$4,931,153	\$4,203,085	\$4,091,832	\$3,926,600	(165,232)	-4.0%	2.45%
Transfers In	0	0	0	3,259,000	3,259,000	N/A	2.03%
Revenue from Prior Year Surplus	0	0	3,500,000	330,000	(3,170,000)	-90.6%	0.21%
Grand Totals	\$146,235,787	\$151,786,692	\$155,714,238	\$160,556,000	\$4,841,762	3.1%	100.00%

Undesignated General Fund Expenditures

Fiscal Years 2004-2007

Expenditure	Actual	Actual	Budget	Budget	BUDGET '07	%	%
	FY 03/04	FY 04/05	FY 05/06	FY06/07	INC/(DEC)	FY 06/07	OF TOTAL
General Government							
Agencies:							
Air Pollution	270,820	270,820	270,820	270,820	0	0.00%	0.17%
Allied Arts:							
Operations	250,000	250,000	250,000	155,000	(95,000)	-38.00%	0.10%
African American Museum	70,000	70,000	70,000	70,000	0	0.00%	0.04%
Chattanooga Regional History	24,000	24,000	24,000	24,000	0	0.00%	0.01%
Assoc of Visual Artists	15,000	15,000	15,000	0	(15,000)	-100.00%	0.00%
CARCOG & SETDD	30,493	31,111	31,111	31,111	0	0.00%	0.02%
CARTA	3,158,650	3,285,000	3,415,300	3,665,300	250,000	7.32%	2.28%
Carter Street Corporation	176,324	0	0	150,000	150,000	N/A	0.09%
Carter Street Lease	1,420,159	1,419,097	1,415,389	0	(1,415,389)	-100.00%	0.00%
Chattanooga Urban League	50,000	50,000	50,000	50,000	0	0.00%	0.03%
C-HC Bicentennial Public Library	2,405,725	2,487,660	2,487,660	2,487,660	0	0.00%	1.55%
Chattanooga Neighborhood Enterprises	2,000,000	2,000,000	1,500,000	1,500,000	0	0.00%	0.93%
Children's Advocacy Center	30,000	30,000	30,000	30,000	0	0.00%	0.02%
Community Foundation Scholarships	160,000	160,000	160,000	160,000	0	0.00%	0.10%
Community Impact Fund	0	450,000	0	250,000	250,000	N/A	0.16%
Downtown Partnership	140,000	140,000	140,000	100,000	(40,000)	-28.57%	0.06%
Enterprise South Nature Park	0	0	0	104,282	104,282	N/A	0.06%
Finley Stadium	0	25,000	25,000	25,000	0	0.00%	0.02%
GOFest	0	0	0	25,000	25,000	N/A	0.02%
Heritage Hall Board	35,000	42,123	55,825	57,019	1,194	2.14%	0.04%
Homeless Health Center	17,500	17,500	17,500	17,500	0	0.00%	0.01%
Community Research Council	10,000	10,000	0	0	0	N/A	0.00%
Railroad Authority	0	0	20,000	20,000	0	0.00%	0.01%
Regional Planning Agency	974,817	988,817	942,817	942,817	0	0.00%	0.59%
Scenic Cities	30,294	30,294	22,888	22,888	0	0.00%	0.01%
Stop the Madness	0	0	0	100,000	100,000	N/A	0.06%
Storm Water Fund	67,540	72,720	70,000	73,000	3,000	4.29%	0.05%
Tennessee Riverpark	852,637	855,741	994,756	1,191,326	196,570	19.76%	0.74%
Tenn Valley Railroad Museum	0	34,493	0	0	0	N/A	0.00%
Waterfront Management Agreement	0	0	0	40,000	40,000	N/A	0.02%
West Side Development Corp	75,000	75,000	0	0	0	N/A	0.00%
WTCI - TV 45	60,000	60,000	60,000	60,000	0	0.00%	0.04%
General Government:							
Audits, Dues & Surveys	159,985	176,853	206,757	206,757	0	0.00%	0.13%
Capital Improvements	0	3,500,000	3,500,000	0	(3,500,000)	-100.00%	0.00%
ChattanoogaInvests	0	169,363	0	0	0	N/A	0.00%
City Attorney/Operations	744,352	936,018	1,027,496	1,056,484	28,988	2.82%	0.66%
City Attorney Liability Insurance Fund	1,916,000	1,050,000	650,000	900,000	250,000	38.46%	0.56%
City Code Revision	0	9,600	0	0	0	N/A	0.00%
City Council	618,079	627,105	693,723	693,898	175	0.03%	0.43%
City Court Judicial	571,969	556,513	610,682	687,818	77,136	12.63%	0.43%
Contingency Fund	7,000	39,766	615,742	500,000	(115,742)	-18.80%	0.31%
Debt Service Fund	7,636,840	8,772,293	9,801,307	11,567,051	1,765,744	18.02%	7.20%
Election Expense	0	207,121	0	0	0	N/A	0.00%
Human Services	1,333,477	1,333,477	1,333,477	1,333,477	0	0.00%	0.83%
Internal Audit	0	0	271,109	423,835	152,726	56.33%	0.26%
Intergovernmental Relations	325,991	287,390	228,850	327,000	98,150	42.89%	0.20%
Pensions, FICA & UIC	48,072	61,686	50,000	50,000	0	0.00%	0.03%
T.A.P. (tuition & books)	15,301	15,985	20,000	20,000	0	0.00%	0.01%
Downtown Design Center	226,732	202,743	0	0	0	N/A	0.00%
Renewal & Replacement	2,712,109	1,463,442	1,500,000	2,017,897	517,897	34.53%	1.26%
Enterprise Center	0	0	100,000	100,000	0	0.00%	0.06%
General Services Administration	0	0	0	392,778	392,778	N/A	0.24%
Information Services	0	0	0	2,666,635	2,666,635	N/A	1.66%
Telecommunications	0	0	0	328,023	328,023	N/A	0.20%
Purchasing	0	0	0	849,421	849,421	N/A	0.53%
Building Maintenance	0	0	0	624,939	624,939	N/A	0.39%
Radio & Electronics	0	0	0	442,578	442,578	N/A	0.28%
Property Maintenance	0	0	0	104,400	104,400	N/A	0.07%
Real Estate	0	0	0	125,558	125,558	N/A	0.08%
311 Call Center	334,837	373,059	441,868	475,350	33,482	7.58%	0.30%
total	\$28,974,703	\$32,676,790	\$33,119,077	\$37,516,622	\$4,397,545	13.28%	23.37%

Undesignated General Fund Expenditures

Fiscal Years 2004-2007

Expenditure	Actual	Actual	Budget	Budget	BUDGET '07	%	%
	FY 03/04	FY 04/05	FY 05/06	FY06/07	INC/(DEC)	FY 06/07	OF TOTAL
Department of Finance & Administration:							
Finance Office	1,686,290	1,692,769	1,982,210	1,997,681	15,471	0.78%	1.24%
Information Services	2,483,693	2,707,131	2,636,621	0	(2,636,621)	-100.00%	0.00%
City Treasurer	504,495	507,318	584,131	740,631	156,500	26.79%	0.46%
Telecommunications	357,687	307,981	329,344	0	(329,344)	-100.00%	0.00%
City Court Clerk's Office	1,025,646	931,534	1,032,611	1,049,782	17,171	1.66%	0.65%
Purchasing	782,117	818,023	838,193	0	(838,193)	-100.00%	0.00%
Building Maintenance	575,930	585,179	693,561	0	(693,561)	-100.00%	0.00%
Radio & Electronics	362,971	372,747	426,676	0	(426,676)	-100.00%	0.00%
Property Maintenance	51,474	43,942	108,500	0	(108,500)	-100.00%	0.00%
Real Estate	117,634	96,783	173,098	0	(173,098)	-100.00%	0.00%
total	\$7,947,937	\$8,063,407	\$8,804,945	\$3,788,094	(\$5,016,851)	-56.98%	2.36%
Department of Police:							
	\$36,361,569	\$36,461,093	\$38,883,221	\$40,008,735	\$1,125,514	2.89%	24.92%
Department of Fire:							
Fire Operations	23,157,592	23,868,962	25,465,475	25,780,192	314,717	1.24%	16.06%
Utilities	886,870	763,981	257,300	293,500	36,200	14.07%	0.18%
Fire Hydrants	0	0	0	0	0	N/A	0.00%
Combat Challenge	0	0	0	0	0	N/A	0.00%
total	\$24,044,462	\$24,632,943	\$25,722,775	\$26,073,692	\$350,917	1.36%	16.24%
Department of Public Works:							
Administration	892,794	1,024,510	1,024,997	981,465	(43,532)	-4.25%	0.61%
City Engineer	1,736,237	1,863,900	1,701,773	1,931,329	229,556	13.49%	1.20%
Downtown Design Center	0	0	0	0	0	N/A	0.00%
City Wide Services	3,540,316	3,807,043	3,755,551	4,118,299	362,748	9.66%	2.57%
Sewer Construction & Maintenance	1,870,621	2,093,301	2,041,157	2,152,005	110,848	5.43%	1.34%
Land Development Office	1,700,516	1,899,850	2,495,411	2,688,389	192,978	7.73%	1.67%
Utilities	142,624	141,889	136,312	191,586	55,274	40.55%	0.12%
Pump Stations	92,880	138,595	106,530	112,240	5,710	5.36%	0.07%
Traffic Management	2,360,747	2,220,776	2,441,465	2,498,517	57,052	2.34%	1.56%
Street Lighting	2,486,592	2,597,269	2,336,408	2,778,375	441,967	18.92%	1.73%
Subsidies to Other Funds	5,515,968	5,565,707	5,530,367	5,712,694	182,327	3.30%	3.56%
Municipal Forestry	461,515	497,776	521,115	530,517	9,402	1.80%	0.33%
Waste Pickup - Brush	2,704,319	2,619,143	2,475,591	2,921,193	445,602	18.00%	1.82%
Waste Pickup - Garbage	2,988,970	3,137,819	3,096,074	3,603,788	507,714	16.40%	2.24%
total	\$26,494,099	\$27,607,578	\$27,662,751	\$30,220,397	\$2,557,646	9.25%	18.82%
Department of Parks & Recreation:							
Administration	999,770	1,088,557	1,106,655	1,183,998	77,343	6.99%	0.74%
Recreation	4,018,664	4,296,043	4,232,587	4,547,119	314,532	7.43%	2.83%
Parks	4,306,159	4,354,692	4,716,644	5,051,581	334,937	7.10%	3.15%
Civic Facilities	1,173,661	1,184,562	0	0	0	N/A	0.00%
total	\$10,498,254	\$10,923,854	\$10,055,886	\$10,782,698	\$726,812	7.23%	6.72%
Department of Personnel:							
Administration	883,250	926,164	989,974	1,027,917	37,943	3.83%	0.64%
Physicals	98,614	107,129	116,200	10,000	(106,200)	-91.39%	0.01%
Employee's Insurance Office	333,289	267,662	332,205	419,188	86,983	26.18%	0.26%
Employee's Insurance Program	3,477,183	3,820,405	4,853,500	4,494,044	(359,456)	-7.41%	2.80%
Wellness Initiative	285,468	356,941	313,800	108,926	(204,874)	-65.29%	0.07%
Job Injury Administration	74,880	74,880	78,600	78,600	0	0.0%	0.05%
total	\$5,152,684	\$5,553,181	\$6,684,279	\$6,138,675	(\$545,604)	-8.2%	3.82%
Department of Neighborhood Services:							
Administration	241,647	362,786	372,369	460,021	87,652	23.54%	0.29%
Animal Services	0	1,008,861	0	0	0	N/A	0.00%
Codes & Community Services	766,342	802,502	812,437	1,175,169	362,732	44.65%	0.73%
Grants Administration	0	0	140,804	119,382	(21,422)	-15.21%	0.07%
Human Rights	0	0	34,818	0	(34,818)	-100.00%	0.00%
Neighborhood Relations	387,205	362,754	367,538	0	(367,538)	-100.00%	0.00%
Neighborhood Grants	115,000	100,000	100,000	86,800	(13,200)	-13.20%	0.05%
total	\$1,510,194	\$2,636,903	\$1,827,966	\$1,841,372	\$13,406	0.73%	1.15%

Undesignated General Fund Expenditures

Fiscal Years 2004-2007

Expenditure	Actual	Actual	Budget	Budget	BUDGET '07	%	%
	FY 03/04	FY 04/05	FY 05/06	FY06/07	INC/(DEC)	CHANGE	OF TOTAL
Executive Branch:							
Mayor's Office	770,988	792,765	897,290	887,417	(9,873)	-1.10%	0.55%
Office of Performance Review	145,736	121,244	0	0	0	N/A	0.00%
Human Rights	38,281	18,180	0	0	0	N/A	0.00%
Office of Capital Planning	0	137,812	0	0	0	N/A	0.00%
Great Ideas Competition	0	0	0	60,000	60,000	N/A	0.04%
Community Development	165,917	141,930	0	0	0	N/A	0.00%
Grants Administration	113,573	146,747	0	0	0	N/A	0.00%
Multicultural Affairs	0	0	400,000	750,676	350,676	87.67%	0.47%
Office of Faith Based Initiatives	0	0	0	283,005	283,005	N/A	0.18%
Asset Management	0	0	135,107	0	(135,107)	-100.00%	0.00%
total	\$1,234,495	\$1,358,678	\$1,432,397	\$1,981,098	\$548,701	38.31%	1.23%
Department of Education, Arts, & Culture:							
Administration	0	0	203,352	327,461	124,109	61.03%	0.20%
Civic Facilities	0	0	1,191,478	1,695,465	503,987	42.30%	1.06%
Arts & Culture	0	0	126,111	181,691	55,580	44.07%	0.11%
total	\$0	\$0	\$1,520,941	\$2,204,617	\$683,676	44.95%	1.37%
Expenditure Total	\$142,218,397	\$149,914,427	\$155,714,238	\$160,556,000	\$4,841,762	3.11%	100.00%



Special Revenue Funds

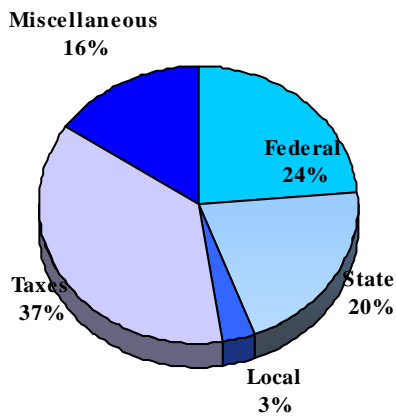
Fund Structure

Special Revenue Funds are used to account for revenues from specific taxes or other earmarked revenue sources which by law are designated to finance particular functions or activities of government. The basis of budgeting for these funds is modified accrual. Included funds are State Street Aid, Human Services, Economic Development, Narcotics, Community Development, Hotel/Motel Occupancy Tax Fund, and Municipal Golf Course Fund. For fiscal year ended June 30, 2006 the budgeted revenue and expenses were as follows:

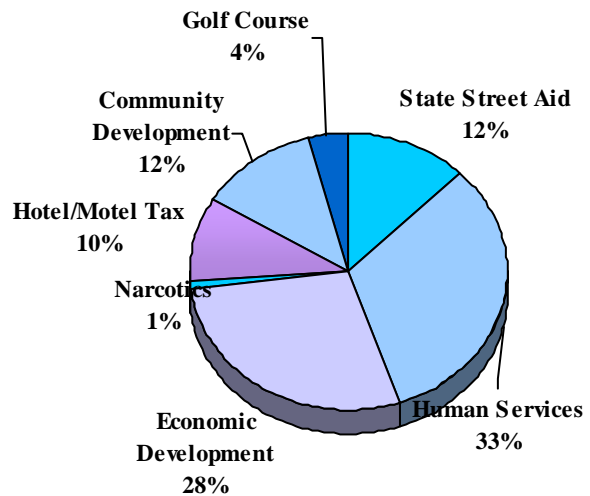
Fund	FY06 Budgeted Revenue & Expenses	(unaudited) FY06 Actual Revenues	(unaudited) FY06 Actual Expenses
State Street Aid Fund	\$4,781,733	\$4,423,940	\$4,772,111
Human Services Fund	\$13,190,153	\$13,401,727	\$13,622,965
Economic Development Fund	\$10,488,000	\$10,796,695	\$9,326,362
Narcotics Fund	\$157,134	\$845,576	\$264,690
Community Development Fund	\$5,172,847	\$5,523,164	\$5,003,906
Hotel/Motel Tax	\$ 3,000,000	\$ 3,960,033	\$3,225,897
Municipal Golf Course Fund	\$ 1,657,483	\$ 1,592,592	\$ 1,863,731

Fiscal Year 2006/2007

Revenue by Source
\$38,504,251



Appropriation by Fund
\$38,504,251



Fund Revenue Summary

Fiscal Year Ending June 30, 2004-2007
(expressed in \$1,000)

Fund Type:	Actual FY 03/04	Actual FY 04/05	Budget FY 05/06	Budget FY 06/07	Budget 07 Increase (Decrease)	% CHANGE FY 06/07
Special Revenue Fund						
State Street Aid	4,720	4,768	4,754	4,782	28	0.6%
Human Services	13,583	13,372	13,190	12,487	(703)	-5.3%
Economic Development Fund	19,691	10,410	10,488	10,895	407	3.9%
Narcotics	283	235	157	270	113	72.0%
Hotel/Motel Tax Fund	2,058	2,583	3,000	3,750	750	25.0%
Community Development Fund	6,030	5,588	5,173	4,672	(501)	-9.7%
Municipal Golf Course	1,609	1,543	1,658	1,648	(10)	-0.6%
Total Special Revenue Fund	47,974	38,499	38,420	38,504	84	0.2%

Revenues

State Street Aid

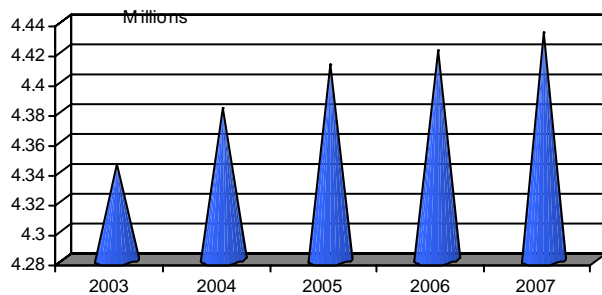
This fund was established to receive and account for the State's distribution of the gasoline tax. Funds received in this fund are restricted to road related projects. To qualify for a portion of this distribution, the City must meet State guidelines which require that a municipality appropriate an amount equal to at least the average appropriations for road work for the previous five years. Collections in this fund have slightly increased over the past few years due to the gradual increase in gasoline prices.

Human Services Fund

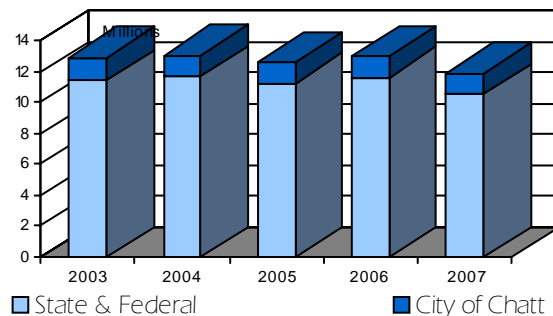
Human Services receives Federal, State, and City appropriations. This fund for FY07 is estimated to decreased by 5% from FY06. The State accounts for most of this decrease in addition to a smaller decrease by Federal.

During the year estimates for Federal and State could increase. The chart below shows how revenue for this fund has varied during a five year period.

State Gas Tax Collections



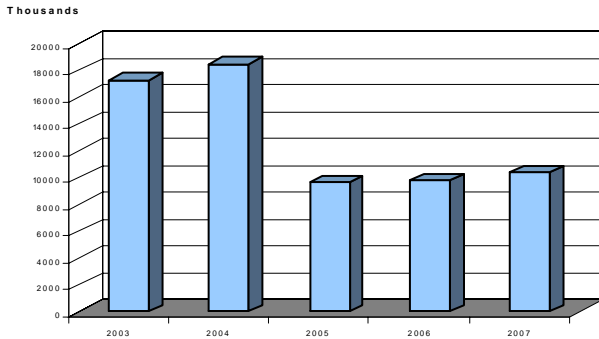
Human Services Collections



Economic Development Fund

In August 1997, the citizens of Chattanooga approved a half-cent tax on retail sales in the city. Revenues from this tax were shared on a 50/50 basis for education and economic development. In a county-wide election in February 2004, the residents of Hamilton County voted to increase the county-wide local option tax rate from 1.75% to 2.25% thereby repealing the city-only 1/2% tax. The additional taxes generated by the 1/2% increase in the county-wide tax will be distributed to the county, city and education in accordance with TCA 67-6-712 which requires that 50% is used for education and the remainder on a situs basis. The City should continue to receive a comparable amount for economic development from the county-wide tax as it has in prior years. The education component is distributed directly to the Hamilton County Department of Education as demonstrated by the 50% reduction in the FY2005 budget below.

Economic Development

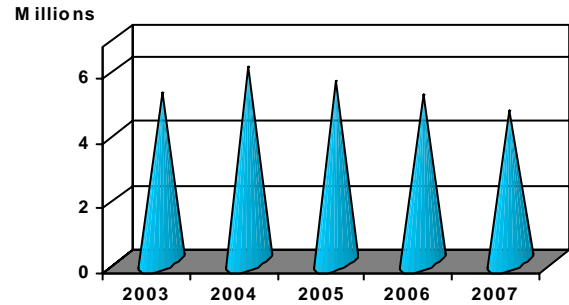


Community Development

Annual funding is allocated by the U.S. Department of Housing and Urban Development which accounts for the fluctuation in the revenues received each year.

The total FY07 decrease for this fund is \$500,695 compared to FY06. This decrease in the fund is due to the changes in grant funding during the City's fiscal year. As with most federal funds, these sources are allocated to the City based on the Federal Government's budget year which is different from the City's fiscal reporting year.

Community Development Collections



Hotel-Motel Occupancy Privilege Tax Fund

Recently enacted legislation grants the City of Chattanooga the authority to levy a privilege tax on the occupancy of hotel/motel rooms by transients. Pursuant to T.C.A 67-4-1401, et seq. and City Ordinance No 11303, the City has levied such a tax that will be phased in over a 30-month period and began on October 1, 2002 at the following rates:

October 1, 2002 thru September 30, 2003	2%
October 1, 2003 thru April 30, 2005	3%
May 1, 2005 and thereafter	4%

The FY06 revenue totaled \$3,960,033. The FY07 estimate is \$3,750,000.

Municipal Golf Course Fund

Revenues comes mainly from green fees and golf cart rentals. Overall estimated revenues are expected to decrease by 0.6% from FY06 budget.

Narcotics Fund

Revenues come mainly from confiscated funds which include forfeited cash and proceeds from the sale of items seized. Funds are also received from Federal and State.

Fund Expenditure Summary

Fiscal Year Ending June 30, 2004-2007

(expressed in \$1,000)

Fund Type:	Actual FY 03/04	Actual FY 04/05	Budget FY 05/06	Budget FY 06/07	Budget 07 Increase (Decrease)	% CHANGE FY 06/07
Special Revenue Fund						
State Street Aid	4,096	4,689	4,754	4,782	28	0.6%
Human Services	13,583	13,394	13,190	12,487	(703)	-5.3%
Economic Development Fund	17,402	12,827	10,488	10,895	407	3.9%
Narcotics	172	171	157	270	113	72.0%
Hotel/Motel Tax Fund	2,058	2,376	3,000	3,750	750	25.0%
Community Development Fund	9,109	5,078	5,173	4,672	(501)	-9.7%
Municipal Golf Course	1,701	1,754	1,658	1,648	(10)	-0.6%
Total Special Revenue Fund	48,121	40,289	38,420	38,504	84	0.2%

Expenses

State Street Aid

State gasoline tax distribution is collected into this fund and used for major street work in the Chattanooga area, under State guidelines. The primary use of these funds are personnel, vehicle and construction costs.

Federal guidelines are followed by the City in expending Community Development and Home Investment Funds. These are subject to federal audit at any time, and are also included in the City's annual audit.

Human Services

Human Services' expenditures have been flat to declining in the past four years. The primary reason for the decline in FY07 is the reduction of food programs and a decrease in anticipated State funds.

Hotel-Motel Occupancy Privilege Tax Fund

This tax is used to fund improvements in the downtown and riverfront area to encourage tourism and enhance community quality of life. This tax was dedicated to the 21st Century Waterfront Plan which involved redevelopment of the city waterfront. The Waterfront Plan, with an estimated cost of \$120 million, was funded jointly by the public and the private sectors. Current funds will be used to pay down the project balance.

Economic Development Fund

During FY2007, \$9,104,725 will be spent on debt service for the Southside Development. Since Hamilton County residents voted for the half-a-cent sales tax, no City portion is collected and remitted to the County School System. The remaining funds are dedicated to economic development.

Municipal Golf Course Fund

Funds are used to cover the operational cost of the City's two golf courses. The primary cost are personnel and purchase services. In keeping in line with estimated revenues, expenses have also been reduced from FY06.

Community Development

This fund receives federal grants directly from HUD as well as grants administered through the State of Tennessee. Each year the expenses from one block grant year to the next spans multiple fiscal years because the City's fiscal year is different than the Federal government's fiscal year. The federal funding is on a draw down basis as expended by the entity; therefore due to the spending rate of specific qualified programs the expenses will vary from year to year.

Narcotics Fund

Funds are primarily used for drug enforcement activity which includes purchase of surveillance equipment, drug identifications kits, maintenance on narcotics officer's vehicles and pay to informants. Funds can also be used for local drug treatment and education programs.

Special Fund Revenues

Fiscal Years 2004 - 2007

Revenue Source	Actual	Actual	Budget	Budget	BUDGET '07 INC/(DEC)	%	%
	FY 03/04	FY 04/05	FY 05/06	FY 06/07		FY 06/07	OF TOTAL
State Street Aid (Fund 2104)							
State of Tennessee	4,381,334	4,410,939	4,419,289	4,431,733	12,444	0.3%	11.5%
Fund Balance	320,000	320,000	300,000	300,000	0	0.0%	0.8%
Interest Earnings	18,397	37,437	35,000	50,000	15,000	42.9%	0.1%
Total State Street Aid	\$4,719,731	\$4,768,376	\$4,754,289	\$4,781,733	\$27,444	0.6%	12.4%
Human Services (Fund 2102)							
Federal - State Grants	11,738,793	11,273,879	11,620,367	10,565,165	(1,055,202)	-9.1%	27.4%
City of Chattanooga	1,333,477	1,333,477	1,333,477	1,333,477	0	0.0%	3.5%
Day Care Fees	123,317	141,511	53,000	82,920	29,920	56.5%	0.2%
Miscellaneous	32,258	73,613	28,000	28,000	0	0.0%	0.1%
Interest Income	11,676	36,054	10,000	50,000	40,000	400.0%	0.1%
Fund Balance	343,799	513,015	145,309	427,304	281,995	194.1%	1.1%
Total Human Services	\$13,583,320	\$13,371,549	\$13,190,153	\$12,486,866	(\$703,287)	-5.3%	32.4%
Economic Development (Fund 1119)							
Local Option Sales Tax	18,444,846	9,615,776	9,799,000	10,400,000	601,000	6.1%	27.0%
Intergovernmental	1,198,182	793,910	689,000	495,000	(194,000)	-28.2%	1.3%
Interest Income	48,297	0	0	0	0	N/A	0.0%
Total Economic Development	\$19,691,325	\$10,409,686	\$10,488,000	\$10,895,000	\$407,000	3.9%	28.3%
Narcotics (Fund 2103)							
Federal	32,121	16,318	0	0	0	N/A	0.0%
State	44,714	0	0	0	0	N/A	0.0%
Confiscated Narcotics Funds	119,406	142,765	77,134	170,250	93,116	120.7%	0.4%
Other	86,887	76,113	80,000	100,000	20,000	25.0%	0.3%
Total Narcotics	\$ 283,128	\$235,196	\$ 157,134	\$ 270,250	\$ 113,116	72.0%	0.7%
Hotel/Motel Tax (Fund 2106)							
21st Century Waterfront	2,040,244	2,583,318	3,000,000	3,750,000	750,000	25.0%	9.7%
Interest Income	17,916	0	0	0	0	N/A	0.0%
Total Hotel/Motel Tax	\$2,058,160	\$2,583,318	\$3,000,000	\$3,750,000	\$750,000	25.0%	9.7%
Community Development (Fund 2105) (includes HOME program)							
Federal	4,937,515	2,752,971	3,472,847	1,487,941	(1,984,906)	-57.2%	3.9%
Investment Income	127,522	0	0	0	0	N/A	0.0%
Miscellaneous/Program	964,570	2,835,516	1,700,000	3,184,211	1,484,211	87.3%	8.3%
Total Community Development	\$6,029,607	\$5,588,487	\$5,172,847	\$4,672,152	(\$500,695)	-9.7%	12.1%
Total Municipal Golf Course (1106)	\$1,609,092	\$1,542,996	\$1,657,483	\$1,648,250	(\$9,233)	-0.6%	4.3%
Grand Total	\$47,974,363	\$38,499,608	\$38,419,906	\$38,504,251	\$84,345	0.2%	100.0%

Special Fund Expenditures

Fiscal Years 2004 - 2007

Expenditures	Actual	Actual	Budget	Budget	BUDGET '07 INC/(DEC)	%	% OF TOTAL
	FY 03/04	FY 04/05	FY 05/06	FY 06/07		CHANGE FY 06/07	
State Street Aid (Fund 2104)							
Street Maintenance	4,095,691	4,688,518	4,754,289	4,781,733	27,444	0.6%	12.42%
Total State Street Aid	\$4,095,691	\$4,688,518	\$4,754,289	\$4,781,733	27,444	0.6%	12.42%
Human Services (Fund 2102)							
Administration	878,545	1,045,726	826,124	896,505	70,381	8.5%	2.33%
Headstart	7,787,841	7,809,684	7,716,499	7,825,309	108,810	1.4%	20.32%
Daycare	826,346	708,589	892,900	843,448	(49,452)	-5.5%	2.19%
Weatherization	435,285	235,318	349,550	340,840	(8,710)	-2.5%	0.89%
Foster Grandparents	477,163	474,327	494,379	504,780	10,401	2.1%	1.31%
LIHEAP	1,097,071	1,198,890	1,057,716	1,058,770	1,054	0.1%	2.75%
Community Service Block Grant	709,198	774,438	730,795	729,411	(1,384)	-0.2%	1.89%
Neighborhood Family Services	91,309	94,463	99,000	89,500	(9,500)	-9.6%	0.23%
Occupancy	122,373	180,875	0	0	0	N/A	0.00%
Title II Commodities	103,985	102,785	35,435	40,435	5,000	14.1%	0.11%
Emergency Food & Shelter	32,949	24,691	32,120	37,000	4,880	15.2%	0.10%
Human Services Programs	237,745	130,974	28,000	28,000	0	0.0%	0.07%
Food Programs	690,553	518,787	834,767	0	(834,767)	-100.0%	0.00%
Chambliss Home	20,000	20,000	20,000	20,000	0	0.0%	0.05%
City General Relief -	72,957	74,402	72,868	72,868	0	0.0%	0.19%
Total Human Services	\$13,583,320	\$13,393,949	\$13,190,153	\$12,486,866	(703,287)	-5.3%	32.43%
Economic Development (Fund 1119 & P419)							
Hamilton County Schools	8,459,059	0	0	0	0	N/A	0.00%
Other	815,941	625,000	625,000	625,000	0	0.0%	1.62%
Debt Service	5,646,181	6,651,609	7,199,000	9,104,725	1,905,725	26.5%	23.65%
Capital Outlay/Projects	2,480,903	5,550,000	2,664,000	1,165,275	(1,498,725)	-56.3%	3.03%
Total Economic Development	\$17,402,084	\$12,826,609	\$10,488,000	\$10,895,000	407,000	3.9%	28.30%
Narcotics (Fund 2103)							
Operations	172,212	171,122	157,134	270,250	113,116	72.0%	0.70%
Total Narcotics	\$172,212	\$171,122	\$157,134	\$270,250	\$113,116	72.0%	0.70%
Hotel/Motel Tax (Fund 2106)							
21st Century Waterfront	1,988,139	2,295,005	2,910,000	461,503	(2,448,497)	-84.1%	1.20%
Hamilton County	30,000	30,000	30,000	30,000	0	0.0%	0.08%
Debt Service	0	0	0	3,183,497	3,183,497	N/A	8.27%
Hotel/Motel Collection Fee	40,021	51,236	60,000	75,000	15,000	25.0%	0.19%
Total Hotel/Motel Tax	\$2,058,160	\$2,376,241	\$3,000,000	\$3,750,000	750,000	25.0%	9.74%
Community Development (Fund 2105) <i>(includes HOME program)</i>							
Community Development Project	8,679,158	4,680,028	4,533,847	4,096,487	(437,360)	-9.6%	10.64%
Administration	430,147	398,148	639,000	575,665	(63,335)	-9.9%	1.50%
Total Community Development	\$9,109,305	\$5,078,176	\$5,172,847	\$4,672,152	(500,695)	-9.7%	12.13%
Total Municipal Golf Course (1106)	\$1,701,183	\$1,754,151	\$1,657,483	\$1,648,250	(9,233)	-0.6%	4.28%
Grand Totals	\$48,121,955	\$40,288,766	\$38,419,906	\$38,504,251	84,345	0.2%	100.00%

Enterprise Funds

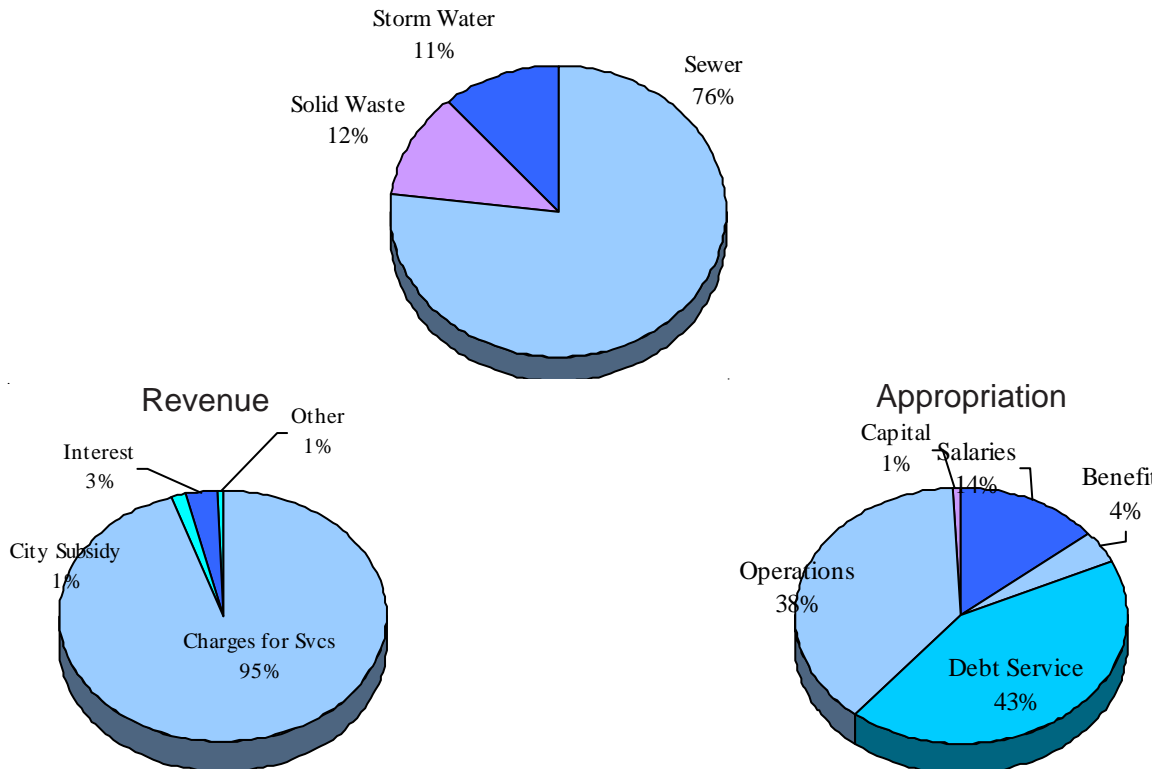
Fund Structure

Enterprise Funds are established for operations that the City chooses to account for as though they were private enterprises. An Enterprise Fund might be established because an operation is expected to cover its costs (including depreciation expense) through user charges or because the City believes it is necessary to account for income and capital maintenance. The budgetary basis of accounting for these funds is the accrual method where measurement focus is their economic resources, much like that of a private-sector business. Revenues are recognized as soon as they are earned and expenses are recognized as soon as a liability is incurred, regardless of the timing of related cash inflows and outflows. The CAFR shows the status of the funds finances on the basis of GAAP. The City of Chattanooga has three (3) budgeted Enterprise Funds: Interceptor Sewer Fund, Storm Water Management Fund and Solid Waste and Sanitation Fund. As of June 30, 2006 the budgeted revenue and expenses were as follows:

FUND	FY 06 Budgeted Revenue & Expenditures	FY 06 Actual Revenues	FY 06 Actual Expenses
Interceptor Sewer Fund	41,167,652	39,970,238	41,477,979
Solid Waste & Sanitation Fund	5,758,005	5,867,239	5,484,892
Storm Water Management Fund	7,674,780	8,086,516	7,123,600

Fiscal Year 2006/2007

Appropriation by Fund \$50,474,912



Fund Revenue Summary
Fiscal Year Ending June 30, 2007
(expressed in \$1,000)

Fund Type:	Actual FY 03/04	Actual FY 04/05	Budget FY 05/06	Budget FY 06/07	BUDGET '07 Increase (Decrease)	% CHANGE FY 06/07
Enterprise Funds						
Interceptor Sewer System	35,407	36,309	41,168	38,837	(2,331)	-5.7%
Solid Waste & Sanitation	6,156	6,333	5,758	5,950	192	3.3%
Storm Water Fund	6,765	7,628	7,675	5,687	(1,988)	-25.9%
Total Enterprise Funds	48,328	50,271	54,600	50,475	(4,125)	-7.6%

Revenues

Interceptor Sewer Fund

Sewer Service Charges. Revenues to operate, maintain, and finance the system are derived primarily from sewer service charges collected from residential, commercial, and industrial customers using the System. Sewer service charges for the City are collected either through the Tennessee-American Water Company or the Hixson Utility District. The sewer service rates are based upon the quantity of water used and are expressed as cents per thousand gallons.

Regional users such as Walker County, Georgia, and the City of Collegedale and the Town of Lookout Mountain, Tennessee are billed on the basis of metered water consumption. This method of billing does not allow for the recovery of costs incurred to treat flows beyond the amount of water purchased such as inflow and infiltration into the System. However, the wheelage and treatment rate is approximately two times the total metered flow rate, therefore, some inflow and infiltration is paid for. The City of Chattanooga has installed flow metering stations on the discharge line connecting regional users so that they may be billed on the basis of total measured wastewater flows, under the EPA approved user charge system. Contract negotiations with each respective government are underway and must be completed before this method of billing can begin.

The sewer service charges for the regional users -- Rossville, Catoosa County, Northwest Georgia, Ringgold, Windstone, Fort Oglethorpe, Collegedale, Lookout Mountain, Hamilton County, East Ridge, Soddy Daisy, Red Bank and Walker County -- are

based on a regional service charge rate schedule (wheelage and treatment). The regional service charge rate schedule currently in effect provides rate schedules for billing the regional users on either a metered water consumption basis (billable flow method) or a total measured wastewater flow basis (total flow method). This allows the City to begin billing the regional users on a total flow method immediately upon completion of successful contract negotiations for total flow method billing. Other System revenues come from an industrial user sewer surcharge, truck discharge operation permit fees, septic tank discharge fees, holding tank discharge fees, service line connection fees and garbage grinder usage fees.

The City operates the System on a self-supporting basis from sewer service charges and fees. The July 1, 2006 proposed rate schedule, is as follows:

Enumeration Of Charges - Quantity of Water Used

Sewer service charges are based upon the quantity of water registered by water meters. The dollar amount is derived by applying the total charge in dollars per one thousand gallons for the following quantities of water:

User Class	FY07-1 Total Charges (\$/1,000 gal)	FY07-2 Total Charges (\$/1,000 gal)
First 100,000	\$ 4.30	\$ 4.55
Next 650,000	3.18	3.37
Next 1,250,000	2.58	2.73
Next 30,000,000	1.93	2.06
Over 32,000,000	1.76	1.95

Regional Service Charge Rate (Wheelage and Treatment)

The regional sewer service user charge (wheelage and treatment) shall be collected from regional users of the system including Collegedale, Tennessee; Lookout Mountain, Tennessee; Hamilton County, Tennessee; East Ridge, Tennessee; Red Bank, Tennessee; Windstone and Walker County, Georgia and shall be determined either under the "billable flow" method based upon quantity of water used as shown by applicable water company meter readings or the "total flow" method based upon flow meter measured flow accordingly to the applicable contract with the regional user.

Billable Flow

The amount due from the regional user shall be the dollar amount derived by applying the total charge shown in the table below per one thousand (1,000) gallons of water sold.

User Class	Regional Operation & Maintenance Charge (\$/1,000 gal)	Regional Debt Charge (\$/1,000 gal)	Regional Total Charge Wheelage & Treatment (\$/1,000 gal)
Wheelage & Treatment	\$ 1.2768	\$ 0.6234	\$ 1.9002

If regional customers are billed directly through the water company, the rate shall be one dollar and forty-nine cents (\$1.91) per one thousand (1,000) gallons.

Total Flow

The amount due from the regional user shall be the dollar amount derived by applying the total charge shown in the table below applied to the quantity of wastewater measured by a flow meter installed and maintained at or near the point of connection between the system of the regional user and the Chattanooga System. In the event of any malfunction of said meters, flow shall be estimated, interpolated and/or projected in the most equitable manner possible. Such estimates along with available readings for periods where there was no malfunction shall be the basis for billing.

User Class	Regional Operation & Maintenance Charge (\$/1,000 gal)	Regional Debt Charge (\$/1,000 gal)	Regional Total Charge Wheelage & Treatment (\$/1,000 gal)
Wheelage & Treatment	\$ 0.6834	\$ 0.3337	\$1.0171

Monthly Minimum Sewer Service Charges

Minimum sewer service charges based upon water meter connection size are as follows:

Meter Size	FY07-1 Charge per Month	FY07-2 Charge per Month
5/8"	\$ 8.88	\$ 9.41
3/4"	31.71	33.59
1"	55.40	58.68
1 1/2"	124.00	131.35
2"	219.55	232.56
3"	514.65	545.15
4"	951.09	1,007.45
6"	2,265.34	2,399.60
8"	4,006.98	4,244.45

Industrial User Sewer Surcharge

An industrial user surcharge is levied upon industrial users which discharge wastewater in concentrations in excess of "normal wastewater" at the following rates:

- \$0.092 per pound of 5-day biochemical oxygen demand (BOD₅) for concentrations in excess of 300 milligrams per liter, and,
- \$0.066 per pound of total suspended solids for concentrations in excess of 400 milligrams per liter.

The City has also established the following fees and charges:

- A Sewer Service Line Connection Fee of \$800;
- A Truck Discharge Operation Permit Fee of \$100 per truck per year;
- A Septic Tank Discharge Fee of \$50.00 per 1,000 gallons of waste;
- Holding Tank Waste Fee of \$4.30 per 1,000 gallons of waste increasing to \$4.55 per 1,000 gallons on April 1, 2007; and
- Garbage Grinders Fee of \$137.00 per month per unit.

In 1985, the City, in conjunction with the consulting engineers and the financial advisors, developed a five year financial analysis which examined the System's capital improvement program at different yearly funding commitments of the City. As a result of this analysis, the City established its annual funding commitment of the System at \$10,000,000 per year. Simultaneously, the City committed itself to enacting annual rate increases of at least 6.14% for each of the five consecutive years starting in July 1985 in order to support the \$10,000,000

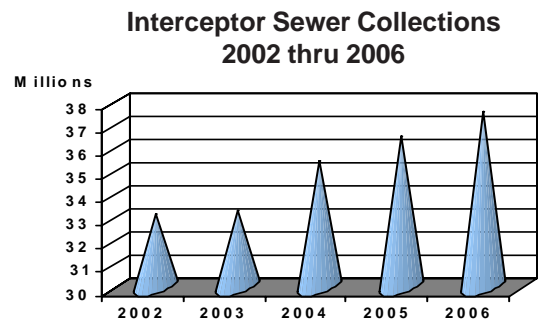
per year funding program. The 6.14% rate increase schedule through fiscal year ending June 30, 1990 was formulated by the consulting engineers pursuant to the five year financial analysis. Enactment of the rate increases requires adoption of the city ordinance by the City Council each year. The five year program and the related future rate increases were announced publicly in the City proceedings in 1985 and they received widespread community support.

The City has followed through with its commitment to raise rates to support the program since 1985. As of April 1990, the City had adopted five consecutive annual sewer rate increases of 6.14%. The first 6.14% rate increase took place July 1985, followed by four more 6.14% rate increases in July 1986, July 1987, July 1988, and July 1989, respectively. Annually, the consulting engineers review the financial operations of the System and its revenue requirements for the upcoming fiscal year to determine the size of the rate increase needed for the next fiscal year, and this year it was decided that a rate increase of roughly 15.5% was necessary.

Since the City successfully accomplished its goal of enacting 6.14% sewer rate increases for the five consecutive fiscal years, the City planned to enact future annual rate increases at a lower level than 5%. The City has increased sewer rates for nine consecutive years in support of its program. However, in fiscal year 94/95 through 98/99 the rate increase was 0% due to improved efficiency of the system and implementation of management policies. In FY00, after close analysis of the financial state and operations of the system, the City enacted a 10% rate decrease. There was no rate increase for FY01 and FY02. In FY03, the City Council approved rate increases for the next three years of 7.29%, 7.07%, and 2.54% respectively. As evidenced by its program since 1985, the City remains committed to keeping the System self-supported from sewer revenues including adoption of any necessary sewer rate increases to ensure that it remains self supporting. Following is a history of rate increases since 1988:

FY 87/88 6.14%	FY 94/95 0.00%	FY 01/02 0.00%
FY 88/89 6.14%	FY 95/96 0.00%	FY 02/03 7.29%
FY 89/90 6.14%	FY 96/97 0.00%	FY 03/04 7.07%
FY 90/91 5.24%	FY 97/98 0.00%	FY 04/05 2.54%
FY 91/92 3.32%	FY 98/99 0.00%	FY 05/06 0.00%
FY 92/93 5.79%	FY 99/00 (10.00%)	FY 06/07 15.48%
FY 93/94 3.00%	FY 00/01 0.00%	

Below is the sewer systems historical trend of collections. Revenue increases can be attributed to the completion of several construction projects bringing more taps on line and an increase of \$365,000 in Industrial surcharges.



Solid Waste and Sanitation Fund

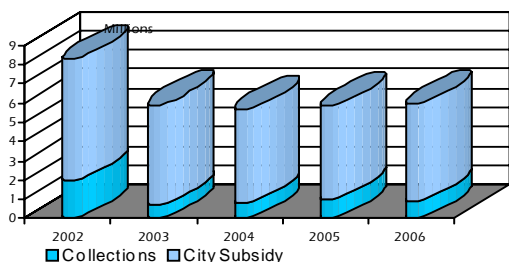
This fund accounts for the costs associated with the disposal of solid waste and recyclable materials. Prior to FY2002, the fund accounted for both collection and disposal of these materials. Due to reorganization, the collection portion of garbage and brush and trash were transferred to Public Works General Fund. Section 68-31-874 (a) of the Tennessee Code Annotated sets forth the accounting requirements for financial activities related to the management of solid waste. Effective July 1, 1992, each municipality which collected solid waste and/or operated a landfill was required to account for them separately in individual funds. Effective July 1, 1993, it became a requirement to account for the operation of a landfill as an enterprise fund.

Landfill Tipping Fees. Revenues to operate, maintain and finance the Solid Waste Disposal System are derived primarily from tipping fees charged at the disposal sites. Municipalities may impose such a fee upon each ton of waste or its volume equivalent received at such a disposal facility. During FY 98/99, the disposal operation was relocated to a new site in Birchwood as the available space at the old facility had been used up. The new location is farther away from the center of the city, which has led some disposal companies to reroute their disposal traffic to other regional disposal facilities more conveniently located. The new sanitary landfill also stopped accepting construction waste. The construction debris site is operated by a private company. These changes have led to a reduction in the projected revenue for the fund.

Solid Waste Disposal Fee. Since the revenue from the landfill tipping fees does not totally fund the expenditures of the fund, it is necessary for the General Fund to support the Solid Waste & Disposal Fund through a General Fund Waste Disposal Fee. This FY07 fee of \$5,028,742 accounts for 84.5% of the total budget. The FY06 fee increase of \$182,327 or 3.8% is due to an increase in debt service requirements.

The chart below shows the historical trend of collections and subsidy. The primary sources of revenues for this fund are landfill tipping fees and a City of Chattanooga waste disposal fee.

Solid Waste Revenue

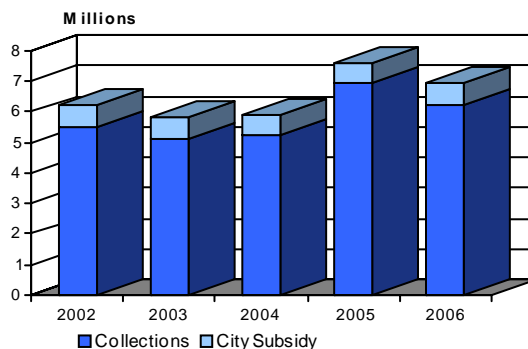


appurtenant, incident or necessary thereto for the construction, extension, enlargement or acquisition of necessary storm water facilities or flood control improvement, including replacement thereof, and for the operation and maintenance thereof, there is imposed a storm water user's fee upon the owner of property served directly or indirectly by the City's storm water system.

The revenue for this fund is derived from Stormwater fees, \$4,863,358 (70.1%), and a City of Chattanooga General Fund subsidy of \$683,952 (9.8%).

Below is a chart showing the historical trend of fees collected.

Storm Collections



Storm Water Management Fund

The Storm Water Management Fund was established in 1993 to comply with a Federal mandate for the City to control storm water runoff. The City is required to impose controls to reduce the discharge of pollutants in storm water to the maximum extent practicable using management practices, control techniques and system design and engineering methods for the control of such pollutants. This fund accounts for the construction and operation of the storm water system of the City.

For the purpose of operating the storm water program of the City and the payment of the cost and expenses

Fund Expenditure Summary
Fiscal Year Ending June 30, 2007
(expressed in \$1,000)

Fund Type:	Actual FY 03/04	Actual FY 04/05	Budget FY 05/06	Budget FY 06/07	BUDGET '07 Increase (Decrease)	% CHANGE FY 06/07
Enterprise Funds						
Interceptor Sewer System	41,497	42,640	41,168	38,837	(2,331)	-5.7%
Solid Waste & Sanitation	5,978	5,892	5,758	5,950	192	3.3%
Storm Water Fund	6,072	5,086	7,675	5,687	(1,988)	-25.9%
Total Enterprise Funds	53,547	56,122	54,600	50,475	(4,125)	-7.6%

Expenses

Interceptor Sewer Fund

Expenses for the Interceptor Sewer System reflect major cost areas: personnel costs; chemical costs for liquid and solid handling; maintenance costs; electricity costs and depreciation. Major capital expenses needed for the Moccasin Bend Wastewater Treatment Plant, such as vehicle replacement, pump replacement and major system repairs occur here. In FY 06/07, the operations and maintenance budget increased \$2,945,182, or 15.3%. The largest single change in the ISS budget for FY06/07 is the absence of appropriation from fund balance for various capital projects, where prior year appropriation was \$6,153,000.

The debt service portion of the proposed budget for FY 06/07 increased \$631,224 from FY 05/06. This change is due to the varying interest and principal payments on bonded debt and/or capital outlay notes required from one fiscal year to the next.

Solid Waste and Sanitation Fund

Expenses in the Solidwaste & Sanitation Fund include:

- Recycle Center
- Waste Disposal - Landfill
- Compost Waste Center
- Debt Service
- Capital Projects

Major expenditures of this fund are personnel costs and vehicle related costs. The Solid Waste Fund budget for FY 06/07 increased \$192,160. This is

due to increase in salaries and benefits along with increased vehicle expenses.

In February 1995, the City issued \$13,291,500 General Obligation Bonds for Solid Waste facilities improvements and equipment purchases. This issue provided financing for the capital improvements necessary for the landfill.

In March 1998 and March 2001, the City issued general obligation bonds totaling \$17.9 million and \$6.7 million respectively, to fund capital improvements at the Summit landfill and the new landfill located in Birchwood.

New bonds will be issued in FY07 to fund expansion of the City Landfill.

Storm Water Management Fund

As this is an Enterprise Fund, its major revenue is derived from the Storm Water Fee. Expenses in the Storm Water Management Fund include:

- Personnel
- Operations
- Capital Projects
- Debt Service

In FY 06/07, proposed in the Capital Budget, Storm Water will again appropriate from fund balance in the amount of \$1.5M. The City has maintained the same level of General Fund support for storm water maintenance and repairs as prior to the implementation of the storm water fee.

Enterprise Fund Revenues

Fiscal Years 2004 - 2007

Revenue Source	Actual FY 03/04	Actual FY 04/05	Budget FY 05/06	Budget FY 06/07	BUDGET '07 INC/(DEC)	% CHANGE FY 06/07	% OF TOTAL
Interceptor Sewer System (Fund 5100):							
Sewer Service Charges	28,249,983	28,418,333	27,331,023	30,396,279	3,065,256	11.2%	60.22%
Industrial Surcharges	2,723,501	3,220,096	2,600,000	2,600,000	0	0.0%	5.15%
Septic Tank Charges	151,558	157,784	65,723	130,000	64,277	97.8%	0.26%
Wheelage & Treatment							
<i>Lookout Mountain, TN</i>	210,334	202,385	226,090	196,691	(29,399)	-13.0%	0.39%
<i>Dade County, GA</i>	0	1,856	2,125	3,916	1,791	84.3%	0.01%
<i>Walker County, GA</i>	233,546	259,568	309,276	325,930	16,654	5.4%	0.65%
<i>Collegedale, TN</i>	237,187	215,716	232,825	210,062	(22,763)	-9.8%	0.42%
<i>Soddy-Daisy, TN</i>	104,948	109,041	123,589	122,104	(1,485)	-1.2%	0.24%
<i>East Ridge, TN</i>	1,167,428	1,139,012	1,294,065	1,080,825	(213,240)	-16.5%	2.14%
<i>Windstone</i>	21,398	22,188	23,947	25,598	1,651	6.9%	0.05%
<i>Hamilton County, TN</i>	289,012	600,912	392,339	458,976	66,637	17.0%	0.91%
<i>Northwest Georgia</i>	435,413	549,670	565,954	598,175	32,221	5.7%	1.19%
<i>Lookout Mountain, GA</i>	43,513	50,446	55,936	57,602	1,666	3.0%	0.11%
<i>RInggold, GA</i>	20,060	45,731	53,187	73,845	20,658	38.8%	0.15%
<i>Rossville, GA</i>	326,092	321,637	362,038	349,142	(12,896)	-3.6%	0.69%
<i>Red Bank, TN</i>	308,840	97,266	411,467	422,915	11,448	2.8%	0.84%
Refund to Regional Users	0	(177,173)	0	0	0	N/A	0.00%
Debt Service Northwest Georgia	441,838	372,335	447,353	447,377	24	0.0%	0.89%
Industrial User Permits	41,500	40,500	43,000	41,000	(2,000)	-4.7%	0.08%
Industrial Violation Fines	3,900	11,817	0	0	0	N/A	0.00%
Garbage Grinder Fees	28,433	23,936	24,715	22,000	(2,715)	-11.0%	0.04%
Capital Contributions	0	0	0	0	0	N/A	0.00%
Miscellaneous Revenue	11,929	23,976	0	0	0	N/A	0.00%
Sale of Property	0	1,067	0	0	0	N/A	0.00%
Fund Balance for Capital	0	0	6,153,000	0	(6,153,000)	-100.0%	0.00%
Interest Earnings	356,615	600,780	450,000	1,275,000	825,000	183.3%	2.53%
Total Interceptor Sewer	\$35,407,028	\$36,308,879	\$41,167,652	\$38,837,437	(\$2,330,215)	-5.7%	76.94%
Solid Waste & Sanitation(Fund 5200):							
Landfill Tipping Fees	800,292	997,285	350,000	404,201	54,201	15.5%	0.80%
Landfill Permit Fees	3,194	2,445	2,500	2,500	0	0.0%	0.00%
City of Chattanooga Tipping Fees	4,832,016	4,881,755	4,846,415	5,028,742	182,327	3.8%	9.96%
State Sub Recyclable Material	30,649	0	60,000	60,000	0	0.0%	0.12%
S/W Surcharge - State	168,399	85,000	85,000	85,000	0	0.0%	0.17%
Interest	97,018	163,016	353,750	346,141	(7,609)	-2.2%	0.69%
Public Works Capital	217,923	202,627	0	0	0	N/A	0.00%
Misc Revenues	6,751	1,193	60,340	23,581	(36,759)	-60.9%	0.05%
Total Solid Waste & Sanitation	\$6,156,242	\$6,333,321	\$5,758,005	\$5,950,165	\$192,160	3.3%	11.79%
Storm Water (Fund 5300):							
Stormwater Fee	5,303,306	5,397,099	4,905,828	4,918,358	12,530	0.3%	9.74%
Public Works Capital	692,374	1,448,981	0	0	0	N/A	0.00%
Fund Balance for Capital	0	0	2,000,000	0	(2,000,000)	-100.0%	0.00%
Misc Revenue	85,271	98,388	85,000	85,000	0	0.0%	0.17%
General Fund Subsidy	683,952	683,952	683,952	683,952	0	0.0%	1.36%
Total Stormwater	\$6,764,903	\$7,628,420	\$7,674,780	\$5,687,310	(\$1,987,470)	-25.9%	11.27%
Grand Totals:	\$48,328,173	\$50,270,619	\$54,600,437	\$50,474,912	(\$4,125,525)	-7.6%	100.00%

Enterprise Fund Expenditures Fiscal Years 2004 - 2007

Expenditures	Actual FY 03/04	Actual FY 04/05	Budget FY 05/06	Budget FY 06/07	Budget '07 INC/(DEC)	% CHANGE FY 05/06	% OF TOTAL
Interceptor Sewer System (Fund 5100):							
Operations & Maintenance:							
Administration	2,179,882	2,083,657	1,960,359	2,240,322	279,963	14.3%	4.44%
Safety & Training	95,799	108,836	109,504	106,226	(3,278)	-3.0%	0.21%
Laboratory	426,569	485,433	526,377	555,329	28,952	5.5%	1.10%
Pretreatment/Monitoring	263,214	300,718	316,094	363,542	47,448	15.0%	0.72%
Engineering	172,090	181,656	231,754	264,899	33,145	14.3%	0.52%
Plant Maintenance	1,236,382	1,269,090	1,487,805	1,437,139	(50,666)	-3.4%	2.85%
Sewer Maintenance	1,146,938	1,343,994	1,267,095	1,834,714	567,619	44.8%	3.63%
Moccasin Bend - Liquid Handling	5,296,415	5,346,364	5,592,128	6,738,577	1,146,449	20.5%	13.35%
Moccasin Bend - Solid Handling	1,870,326	2,481,526	3,377,614	4,036,920	659,306	19.5%	8.00%
Inflow & Infiltration	635,964	780,310	771,601	1,145,487	373,886	48.5%	2.27%
Combined Sewer Overflow	264,312	243,268	398,180	393,805	(4,375)	-1.1%	0.78%
Landfill Handling	2,134,045	1,877,966	1,490,000	1,408,890	(81,110)	-5.4%	2.79%
	<u>15,721,936</u>	<u>16,502,818</u>	<u>17,528,511</u>	<u>20,525,850</u>	<u>2,997,339</u>	<u>17.1%</u>	
Pumping Stations							
Mountain Creek	11,545	12,423	16,865	6,900	(9,965)	-59.1%	0.01%
Citico	230,086	281,188	273,981	242,045	(31,936)	-11.7%	0.48%
Friar Branch	112,892	150,654	146,631	119,520	(27,111)	-18.5%	0.24%
Hixson 1,2,3,&4	68,201	69,449	80,212	78,842	(1,370)	-1.7%	0.16%
19th Street	38,842	30,463	48,543	44,178	(4,365)	-9.0%	0.09%
Orchard Knob	66,899	56,697	72,239	52,950	(19,289)	-26.7%	0.10%
South Chickamauga Creek	299,172	281,779	303,047	302,675	(372)	-0.1%	0.60%
Tiftonia 1&2	39,063	96,185	44,218	50,820	6,602	14.9%	0.10%
23rd Street	109,873	103,610	110,303	115,740	5,437	4.9%	0.23%
Latta Street	19,513	8,993	18,136	17,775	(361)	-2.0%	0.04%
Residential Pump Stations	12,187	21,979	14,300	18,750	4,450	31.1%	0.04%
Murray Hills	8,284	9,526	15,355	16,275	920	6.0%	0.03%
Big Ridge 1 - 5	55,475	40,607	75,354	73,063	(2,291)	-3.0%	0.14%
Highland Park	13,025	13,122	12,346	13,625	1,279	10.4%	0.03%
Dupont Parkway	29,669	19,657	26,120	25,385	(735)	-2.8%	0.05%
VAAP	1,644	11,012	5,452	5,465	13	0.2%	0.01%
Northwest Georgia	30,798	42,684	39,600	52,620	13,020	32.9%	0.10%
Brainerd	10,863	11,630	12,456	14,090	1,634	13.1%	0.03%
East Brainerd	40,569	40,951	34,830	33,835	(995)	-2.9%	0.07%
North Chattanooga	28,946	35,717	19,789	20,895	1,106	5.6%	0.04%
South Chattanooga	32,901	16,233	6,088	6,095	7	0.1%	0.01%
Ooltewah-Collegedale	48,771	123,859	61,725	74,375	12,650	20.5%	0.15%
Enterprise South	202	455	5,820	5,335	(485)	-8.3%	0.01%
River Park	0	0	4,250	4,250	0	0.0%	0.01%
Odor Control Pump Stations	462,030	159,367	250,000	250,000	0	0.0%	0.50%
	<u>1,771,450</u>	<u>1,638,240</u>	<u>1,697,660</u>	<u>1,645,503</u>	<u>(52,157)</u>	<u>-3.1%</u>	
Depreciation	9,608,433	9,699,724	0	0	0	N/A	0.00%
Capital Improvements Program							
	353,846	166,483	417,039	342,418	(74,621)	-17.9%	0.68%
Debt Service & Reserve							
Principal	9,046,514	9,373,701	10,445,134	11,196,580	751,446	7.2%	22.18%
Interest	4,994,518	5,258,654	4,926,308	4,806,086	(120,222)	-2.4%	9.52%
Service Charges	0	0	0	0	0	N/A	0.00%
Trfrs to ISS Const Trust	0	0	6,153,000	0	(6,153,000)	-100.0%	0.00%
Reserve Coverage	0	0	0	321,000	321,000	N/A	0.64%
	<u>14,041,032</u>	<u>14,632,355</u>	<u>21,524,442</u>	<u>16,323,666</u>	<u>(5,200,776)</u>	<u>-24.2%</u>	
Reserve for Contingencies							
	0	0	0	0	0	N/A	0.00%
Total Interceptor Sewer	\$41,496,697	\$42,639,620	\$41,167,652	\$38,837,437	(\$2,330,215)	-5.7%	76.94%
Solid Waste & Sanitation(Fund 5200):							
Garbage Collection	0	0	0	0	0	N/A	0.00%
Recycle	556,799	465,276	481,570	594,435	112,865	23.4%	1.18%
Capital Improvements	0	2,605	0	0	0	N/A	0.00%
Sanitary Landfill (Summitt)	200,479	236,630	353,750	346,141	(7,609)	-2.2%	0.69%
Waste Disposal - City Landfill	887,208	873,046	945,614	894,127	(51,487)	-5.4%	1.77%
Compost Waste Recycle	431,874	395,733	413,942	482,810	68,868	16.6%	0.96%
Household Hazardous Waste	114,748	116,111	125,060	125,000	(60)	0.0%	0.25%
Solid Waste Reserve	0	0	244,644	244,644	0	0.0%	0.48%
Depreciation and Bad Debt	611,108	575,284	0	0	0	N/A	0.00%
Debt Service	3,176,185	3,226,911	3,193,425	3,263,008	69,583	2.2%	6.46%
Total Solid Waste & Sanitation	\$5,978,402	\$5,891,596	\$5,758,005	\$5,950,165	\$192,160	3.3%	11.79%
Storm Water (Fund 5300):							
Stormwater Management	1,514,079	1,566,518	1,972,993	1,969,864	(3,129)	-0.2%	3.90%
Stormwater Operations	1,027,672	1,240,766	1,285,265	1,383,310	98,045	7.6%	2.74%
Renewal & Replacement	13,629	65,093	127,400	69,643	(57,757)	-45.3%	0.14%
Capital Improvement	350,000	1,500,000	2,000,000	0	(2,000,000)	-100.0%	0.00%
Depreciation and Bad Debt	889,434	912,084	0	0	0	N/A	0.00%
Debt Service	2,277,148	2,306,676	2,289,122	2,264,493	(24,629)	-1.1%	4.49%
Total Stormwater	\$6,071,962	\$7,591,137	\$7,674,780	\$5,687,310	(\$1,987,470)	-25.9%	11.27%
Grand Totals:	\$53,547,061	\$56,122,353	\$54,600,437	\$50,474,912	(\$4,125,525)	-7.6%	100.00%

Internal Service Funds

Fund Structure

Internal Service Funds are used to provide goods or services to other governmental operating units such as departments, bureaus, and agencies. The cost associated with providing these goods or services are usually recovered from those governmental units that receive benefits. The budgetary basis of accounting for these funds is the accrual method where measurement focus is their economic resources, much like that of a private-sector business. Revenues are recognized as soon as they are earned and expenses are recognized as soon as a liability is incurred, regardless of the timing of related cash inflows and outflows. The CAFR shows the status of the funds finances on the GAAP basis.

Municipal Fleet Services Fund accounts for revenues and expenditures associated with the operation of the City's garage and gasoline

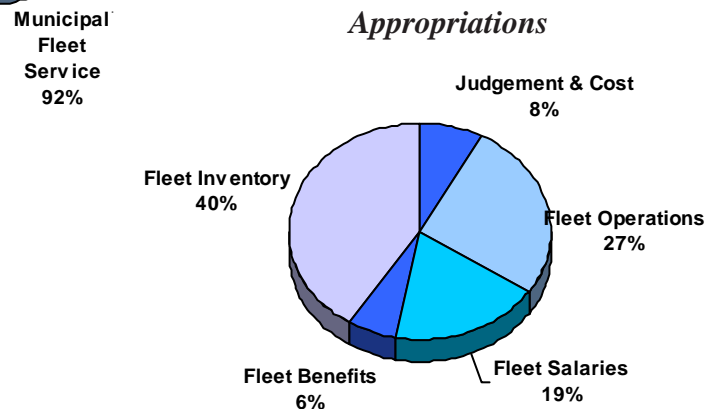
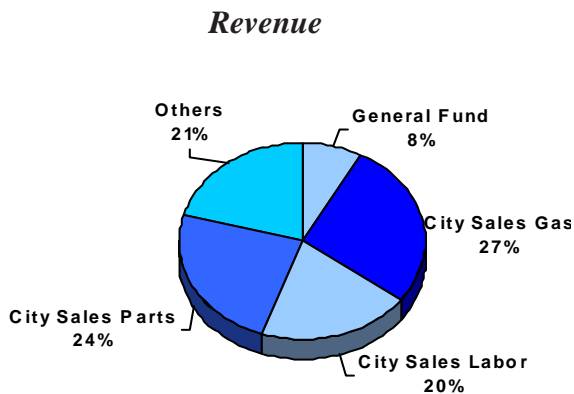
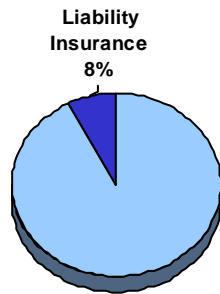
services. The cost for these services are paid by the departments and agencies of City government.

Liability Insurance fund accounts for the City self-insurance programs for claims and losses due to liabilities arising under the laws of State and Federal governments. The costs for these programs are funded through premiums paid by the departments and agencies of City government.

Fund	FY06 Budgeted Revenue & Expenses	FY06 Actual Revenues	FY06 Actual Expenses
Municipal Fleet Service Fund	\$7,897,474	\$9,866,829	\$9,495,566
Liability Insurance Fund	\$650,000	\$1,650,000	\$1,134,932

Fiscal Year 2006/2007

Budgeted Amount by Fund
\$11,682,253



Fund Revenue Summary
Fiscal Years 2004 - 2007
(expressed in \$1,000)

Fund Type:	Actual FY 03/04	Actual FY 04/05	Budget FY 05/06	Budget FY 06/07	BUDGET '07 Increase (Decrease)	% CHANGE FY 06/07
Internal Service Fund						
Municipal Services	8,155	8,711	7,897	10,782	2,885	36.5%
Liability Insurance Fund	1,916	1,050	650	900	250	38.5%
Total Internal Service Fund	10,071	9,761	8,547	11,682	3,135	36.7%

Revenues

Municipal Fleet Services Fund

Service Stations and Garages. Revenues to operate, maintain, and finance the Fleet Service areas are derived primarily from sales of fuel, parts and labor to City Departments and other municipalities and agencies.

The garages collections and rates have remained constant over the past years. Users pay a \$55.00 per hour charge for garage services. For budgeting or planning purposes during FY07, a 25% premium is applied to parts billed to departments. Gasoline and diesel fuel will be billed to departments at \$0.30/gallon over the average monthly cost.

New for FY07 is the Fleet Leasing Program, in which new vehicles will be purchased, owned and maintained by Fleet Services and leased back to the various departments and agencies at a fixed rate. Designed to replace the entire fleet over a period of six years, the program is expected to both provide the capital for vehicle replacement going forward and reduce maintenance costs with the progressive replacement of the oldest vehicles in the city fleet with new vehicles.

Liability Insurance Fund

Revenues to operate this fund are primarily transfers from the General Fund. Revenue and expenditures have fluctuated over the past four years. The premium requirement from General Fund fluctuates from fiscal year to fiscal year depending on the outstanding liabilities and potential outcomes based on the opinion and advice of the City Attorney.

Fund Expenditure Summary

Fiscal Years 2004 - 2007

(expressed in \$1,000)

Fund Type:	Actual FY 03/04	Actual FY 04/05	Budget FY 05/06	Budget FY 06/07	BUDGET '07 Increase (Decrease)	% CHANGE FY 06/07
Internal Service Fund						
Municipal Services	7,721	8,752	7,897	10,782	2,885	36.5%
Liability Insurance Fund	1,555	2,671	650	900	250	38.5%
Total Internal Service Fund	9,276	11,423	8,547	11,682	3,135	36.7%

Expenses

Municipal Fleet Services Fund

Expenditures for these funds are primarily for personnel, and inventory supplies.

The number of positions within the Division of Fleet Services decreased from 77 to 61 from FY 02 to FY 07. As equipment replacements are made with more up to date equipment, it was decided the positions would not be filled. However, the cost for salaries has not decreased at the same rate during this time period due to yearly 3% cost of living adjustments. Also, numerous positions have been upgraded to accommodate additional demands.

Liability Insurance Fund

Expenditures fluctuate over the years depending on advice of Counsel as a result of claims made against the City.

Internal Service Fund Revenues

Fiscal Years 2004 - 2007

Revenue Source	Actual FY 03/04	Actual FY 04/05	Budget FY 05/06	Budget FY 06/07	BUDGET '07 INC/(DEC)	% CHANGE FY 06/07	% OF TOTAL
Municipal Service Station (Fund 6100):							
Amnicola Service Station:							
Fleet Fuel- City Sales	626,348	787,337	905,368	1,052,448	147,080	16.2%	9.01%
Fleet Fuel- Outside Sales	2,841	3,952	7,500	4,564	(2,936)	-39.1%	0.04%
Total Amnicola Station	629,189	791,289	912,868	1,057,012	144,144	15.8%	9.05%
12th & Park Service Station:							
Fleet Fuel- City Sales	1,200,850	1,596,914	1,923,907	2,178,144	254,237	13.2%	18.64%
Fleet Fuel- Outside Sales	83,404	103,608	107,000	133,992	26,992	25.2%	1.15%
Total 12th & Park Station	1,284,254	1,700,522	2,030,907	2,312,136	281,229	13.8%	19.79%
Total Municipal Service Station	\$1,913,443	\$2,491,811	\$2,943,775	\$3,369,148	425,373	14.4%	28.84%
Municipal Garage (Fund 6101)							
Amnicola Garage:							
Sale of Surplus Equip/Scrap	867	58	300	0	(300)	-100.0%	0.00%
Misc Revenue	9,899	(230)	1,000	9,322	8,322	832.2%	0.08%
Fleet - Sale of Parts	998,171	1,233,661	1,000,000	1,200,590	200,590	20.1%	10.28%
Outside Sale of Parts	275,010	228,697	200,000	246,192	46,192	23.1%	2.11%
Sales - Labor	897,710	1,017,320	1,159,216	1,101,359	(57,857)	-5.0%	9.43%
Outside Sales - Labor	235,183	197,068	200,000	212,256	12,256	6.1%	1.82%
Fleet adjusted City sales	878,040	303,920	0	0	0	N/A	0.00%
Total Amnicola Garage	3,294,880	2,980,494	2,560,516	2,769,719	209,203	8.2%	23.71%
12th & Park Garage:							
Sale of Surplus Equip/Scrap	109	0	100	0	(100)	-100.0%	0.00%
Misc Revenue	0	0	200	0	(200)	-100.0%	0.00%
Fleet - Sale of Parts	1,808,373	1,801,715	1,287,469	1,635,744	348,275	27.1%	14.00%
Outside Sale of Parts	(49)	527	9,459	212	(9,247)	-97.8%	0.00%
Sales - Labor	1,138,531	1,158,339	1,089,431	1,215,736	126,305	11.6%	10.41%
Outside Sales - Labor	95	526	6,524	544	(5,980)	-91.7%	0.00%
Fleet adjusted City sales	0	278,080	0	0	0	N/A	0.00%
Total 12th & Park Garage	2,947,059	3,239,187	2,393,183	2,852,236	459,053	19.2%	24.42%
Total Municipal Garage	\$6,241,939	\$6,219,681	\$4,953,699	\$5,621,955	668,256	13.5%	48.12%
Fleet Leasing Program (Fund 6102)							
Sale of Surplus Equip/Scrap	0	0	0	474,222	474,222	N/A	4.06%
Misc Revenue	0	0	0	565,608	565,608	N/A	4.84%
Fleet - Sale of Parts	0	0	0	751,320	751,320	N/A	6.43%
Total Fleet Leasing Program	\$0	\$0	\$0	\$1,791,150	1,791,150	N/A	15.33%
Total Fleet Services	\$8,155,382	\$8,711,492	\$7,897,474	\$10,782,253	\$2,884,779	36.5%	92.30%
Liability Insurance Fund (6200)							
General Fund Transfer -1100	1,916,000	1,050,000	650,000	900,000	250,000	38.5%	7.70%
Total Liability Insurance	1,916,000	1,050,000	650,000	900,000	250,000	38.5%	7.70%
Grand Total:	\$10,071,382	\$9,761,492	\$8,547,474	\$11,682,253	\$3,134,779	36.7%	100.00%

Internal Service Fund Expenditures

Fiscal Years 2004 - 2007

Expenditures	Actual FY 03/04	Actual FY 04/05	Budget FY 05/06	Budget FY 06/07	BUDGET '07 INC/(DEC)	% CHANGE FY 06/07	% OF TOTAL
Municipal Service Station (Fund 6100):							
<i>Amnicola Service Station</i>							
Salaries & Wages	0	0	0	32,138	32,138	N/A	0.28%
Fringes	0	0	0	7,249	7,249	N/A	0.06%
Purchase Services	6,201	6,547	11,218	3,000	(8,218)	-73.3%	0.03%
Materials & Supplies	0	140	239	870	631	264.0%	0.01%
Vehicle Operation Expenses	3,969	11,586	1,423	0	(1,423)	-100.0%	0.00%
Inventory Supplies	473,751	659,506	622,026	850,000	227,974	36.7%	7.28%
Gov'tl Charges, Taxes, Fees, Misc.	21,312	20,431	0	22,031	22,031	N/A	0.19%
Total Amnicola Station	505,233	698,210	634,906	915,288	280,382	44.2%	7.83%
<i>12th & Park Service Station</i>							
Salaries & Wages	34,541	72,661	44,731	66,301	21,570	48.2%	0.57%
Fringes	7,217	12,169	15,266	21,704	6,438	42.2%	0.19%
Purchase Services	3,708	22,950	8,935	7,100	(1,835)	-20.5%	0.06%
Materials & Supplies	0	0	0	1,870	1,870	N/A	0.02%
Travel	0	0	0	0	0	N/A	0.00%
Vehicle Operation Expenses	2,089	9,764	7,127	27,000	19,873	278.8%	0.23%
Insurance, Claims, Damages	54	54	0	0	0	N/A	0.00%
Inventory Supplies	1,058,149	1,420,963	1,448,932	1,846,904	397,972	27.5%	15.81%
Capital Outlay	0	0	0	1,400	1,400	N/A	0.01%
Gov'tl Charges, Taxes, Fees, Misc.	500	5,010	8,589	2,400	(6,189)	-72.1%	0.02%
Total 12th & Park Station	1,106,258	1,543,571	1,533,580	1,974,679	441,099	28.8%	16.90%
Total Municipal Service Station	\$1,611,491	\$2,241,781	\$2,168,486	\$2,889,967	721,481	33.3%	24.74%
Municipal Garage (Fund 6101)							
<i>Amnicola Garage - Repair & Maint.</i>							
Salaries & Wages	1,025,324	1,058,168	1,085,054	1,028,325	(56,729)	-5.2%	8.80%
Fringes	263,067	282,716	309,146	328,519	19,373	6.3%	2.81%
Purchase Services	89,406	125,120	103,879	202,170	98,291	94.6%	1.73%
Materials & Supplies	34,046	45,808	24,428	27,900	3,472	14.2%	0.24%
Travel	0	1,427	3,947	2,900	(1,047)	-26.5%	0.02%
Vehicle Operation Expenses	92,669	81,071	70,917	22,900	(48,017)	-67.7%	0.20%
Insurance, Claims, Damages	79,845	6,810	88,344	8,000	(80,344)	-90.9%	0.07%
Inventory Supplies	987,305	1,177,002	879,000	942,000	63,000	7.2%	8.06%
Capital Outlay	10,514	4,665	15,957	15,000	(957)	-6.0%	0.13%
Gov'tl Charges, Taxes, Fees, Misc.	369,067	412,447	289,658	406,271	116,613	40.3%	3.48%
Total Amnicola Garage	2,951,243	3,195,234	2,870,330	2,983,985	113,655	4.0%	25.54%
<i>12th & Park Garage - Repair & Maint.</i>							
Salaries & Wages	1,106,047	1,040,086	1,008,262	1,050,855	42,593	4.2%	9.00%
Fringes	292,614	287,383	321,758	351,993	30,235	9.4%	3.01%
Purchase Services	65,796	68,695	57,245	99,450	42,205	73.7%	0.85%
Materials & Supplies	45,108	50,088	33,305	29,700	(3,605)	-10.8%	0.25%
Travel	125	0	0	3,000	3,000	N/A	0.03%
Vehicle Operation Expenses	88,599	94,077	73,800	29,250	(44,550)	-60.4%	0.25%
Insurance, Claims, Damages	1,008	86,049	0	86,000	86,000	N/A	0.74%
Inventory Supplies	1,272,399	1,359,805	1,057,608	1,121,000	63,392	6.0%	9.60%
Capital Outlay	0	3,944	20,452	29,445	8,993	44.0%	0.25%
Gov'tl Charges, Taxes, Fees, Misc.	286,378	325,299	286,228	316,458	30,230	10.6%	2.71%
Total 12th & Park Garage	3,158,074	3,315,426	2,858,658	3,117,151	258,493	9.0%	26.68%
Total Municipal Garage	\$6,109,317	\$6,510,660	\$5,728,988	\$6,101,136	372,148	6.5%	52.23%
Fleet Leasing Program (Fund 6102)							
Vehicle Operation Expenses	0	0	0	137,512	137,512	N/A	0.00%
Capital Outlay	0	0	0	1,225,542	1,225,542	N/A	0.00%
Gov'tl Charges, Taxes, Fees, Misc.	0	0	0	428,096	428,096	N/A	0.00%
Total Fleet Leasing Program	\$0	\$0	\$0	\$1,791,150	1,791,150	N/A	15.33%
Total Fleet Services	\$7,720,808	\$8,752,441	\$7,897,474	\$10,782,253	\$2,884,779	36.5%	92.30%
Liability Insurance Fund (6200)							
Special Council & Claims	1,554,978	2,671,309	650,000	900,000	250,000	38.5%	7.70%
Total Liability Insurance	1,554,978	2,671,309	650,000	900,000	250,000	38.5%	7.70%
Grand Totals	\$9,275,786	\$11,423,750	\$8,547,474	\$11,682,253	\$3,134,779	36.7%	100.00%





General Government

www.chattanooga.gov

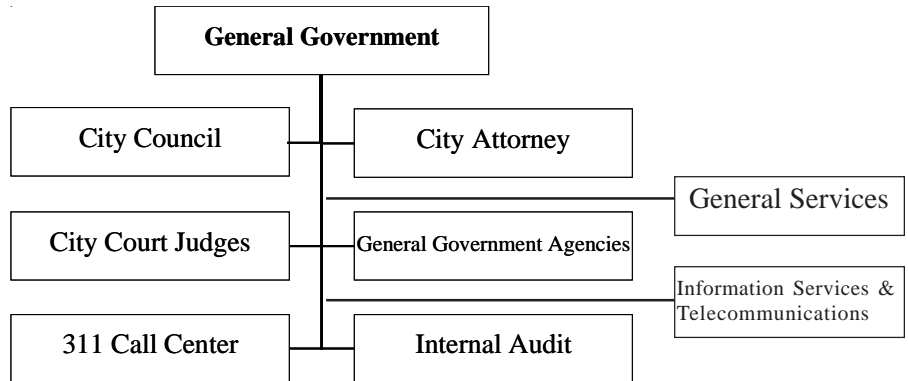
Mission:

To administer the executive, legislative, legal and judicial affairs for the City of Chattanooga.

Description:

The General Government budget provides for legal and legislative functions of government that pertain to the general day to day operations of the City of Chattanooga, as well as appropriations for most agencies and nonprofit organizations or other special funds to which the City contributes funding. The City Council Office and City Court Judges represent the elected officials of the City and their respective operations. The City Attorney's Office represents the City in all legal matters, litigating on behalf of the City, as well as providing legal advice to the governing body and other departments where appropriate. The audit department enhances government efficiency and accountability by conducting performance and financial reviews of City departments and City-funded agencies. 311 Call Center simplifies citizen access to government by providing a single point of contact for all City services. In addition, 311 provides City departments with data needed to identify service needs, trends, and outcomes.

Other functions in the General Government include funding for memberships in organizations such as the Tennessee Municipal League. Funds are also provided for promotion of the city through various means as determined by the Mayor or the City Council. Administrative expenses for the annual audit, various general studies and surveys which the City deems necessary are administered through this department. Due to reorganization, General Services and Information Systems are now under General Government. These areas include purchasing, building maintenance, real property management, fleet services, radio/electronics, information service and telecommunications.



Goals and Objectives

Develop prudent and applicable laws to further economic development, enhance educational opportunities and to respond to citizens requests as deemed prudent and necessary.

- ❶ 100% consideration of all citizens requests and concerns which pertain to legislative matters.
- ❷ Council minutes to be made available to any concerned party within 2 workdays after completion of a Council meeting.
- ❸ Adopt a budget to operate within budget guidelines and parameters set forth within the budget ordinance.

Enforce all laws pertaining to City ordinances and to support the city in legal disputes in which the city is involved.

- ❶ Hear 100% of cases reported to be in violation of any city ordinance and applicable traffic violations.
- ❷ Reduce the number of legal claims against the City.

Make recommendations that will enhance the efficiency and effectiveness of service delivery, reduce costs where appropriate, and ensure compliance with applicable standards and guidelines

- ❶ Identify high risk areas for audit.
- ❷ Plan and conduct audits in an independent and objective manner.
- ❸ Ensure staff are sufficiently trained to perform duties at a professional level.

Deliver a quality customer experience to 311 customers

- ❶ Answer 85 percent of calls within two minutes or less and 95 percent of emails within 24 business hours.
- ❷ Meet or exceed target service levels of 135 calls per day per customer service representative.
- ❸ Maintain satisfaction ratings of "good" or "excellent" for 90 percent of 311 contacts.

To provide timely, efficient and quality telecommunications and information services, as well as fleet, real estate and facilities management and support services for all City departments and agencies.

- ❶ Increase efficiency of service delivery.
- ❷ Achieve 100% on-time job performance.
- ❸ Strive for an excellent quality response to every support service request.

Performance Measures

	Actual FY05	Goal FY06	Actual FY06	Goal FY07
311 service requests created	192,165	200,000	259,860	300,000
311 service requests closed	99%	100%	99%	100%
Customer satisfaction rating	90%	90%	*N/A	90%
Total City Fleet	1,618	1,600	1,657	1,600
Total City Fleet Repairs and Maintenance	\$0	\$0	\$0	\$8,137,830
Days from Council Meeting to minutes	2	2	2	2
Paid in full prior to judgement	40.9%	50.0%	49.4%	50.0%
Percent with final judgement	70.0%	80.0%	83.2%	80.0%

*N/A=Not Available, N/P= Not Provided

Department Summary

	Actual FY03/04	Actual FY04/05	Budget FY 05/06	Budget FY 06/07
City Council Office	618,079	627,105	693,723	693,898
Office of City Court Judges	571,969	556,513	610,682	687,818
Office of City Attorney	744,352	936,018	1,027,496	1,056,484
Supported Agencies	13,589,895	14,155,133	13,501,543	12,983,200
Debt Service	7,636,840	8,772,293	9,801,307	11,567,051
311 Call Center	334,837	373,059	441,868	475,350
Internal Audit	-	-	271,109	423,835
Information Services	-	-	-	2,994,658
General Services	-	-	-	2,539,674
Other General Government Activities	5,478,730	7,256,670	3,271,349	4,094,654
Total Expenditures	28,974,702	32,676,791	29,619,077	37,516,622
Per Capita	\$ 186.23	\$ 210.43	\$ 191.27	\$ 242.41
Positions Authorized	32	34	37	175

Resources

	Actual FY 03/04	Actual FY 04/05	Budget FY 05/06	Budget FY 06/07
Personnel	1,670,693	1,548,780	2,012,518	6,309,964
Overtime	-	-	-	-
Operating	27,304,009	31,128,011	27,606,559	31,206,658
Revenue	-	-	-	-

Supported Agencies

Supported agencies are a portion of General Government and are primarily in two different categories. The first category is appropriations to special funds that are either jointly supported with Hamilton County and / or some other agency which are accounted for in another fund on the City's books. These include CARTA, Library, Regional Planning Agency and the Air Pollution Control Bureau. The second category is appropriations to other organizations which the City Government determines meet the definition of serving a public purpose that are not accounted for on the City books. These include agencies such as Urban League, Allied Arts, and Chattanooga Neighborhood Enterprise (CNE). The following descriptions give a short explanation of each general government agency. Some of the appropriations are for closed-ended programs, but most are for ongoing programs or agencies which the City Government supports on a continual basis. In addition, the Liability Insurance Fund accounts for liability claims and losses. Amounts are provided for Fiscal Year 2006/2007.

Air Pollution Control Bureau

The overall mission is to achieve and maintain levels of air quality which will protect human health and safety and prevent injury to plant and animal life and property. The Chattanooga Area has progressed from being listed as one of the nation's most polluted cities in the late 1960's to being held out as a model of improvement. The City currently meets all federal air quality standards.

The bureau provides a program of air pollution prevention, abatement, and control to foster the health, comfort and convenience of all citizens of Hamilton County.

City's Contribution.....\$270,820

Allied Arts of Greater Chattanooga

The overall mission is to provide a united voice for all cultural organizations and activities, further the significance of their roles in the life of the community, provide financial assistance and such other measures necessary to strengthen the area's cultural resources, and work with other agencies in the public and private sectors to make quality of life a priority issue for the community.

Through its annual fund drive, Allied Arts provides essential operating funds to eight cultural institutions:

- The Hunter Museum of Art*
- Chattanooga Symphony & Opera Assoc.*
- Chattanooga Boys Choir*
- Houston Museum of Decorative Arts*
- Arts & Education Council*
- Chattanooga Regional History Museum*
- Association for Visual Artists*
- Choral Arts Society*
- Chattanooga Girls Choir*

City's Contribution.....\$155,000

Bessie Smith Hall, Inc.

The mission of the Bessie Smith Hall (BSH) is to celebrate the performance of blues, jazz, its antecedents and derivatives, by embracing the style and charisma of Bessie Smith in a setting reminiscent of her career surroundings, with emphasis on the multicultural and educational aspects of her contributions. Over the past three years, the BSH organization has focused its efforts on developing and implementing a successful assembly of programs and services designed to provide instruction, interpretation, exposure to and advocacy of African-American music traditions and practices. The activities sponsored by the organization have attracted some of the largest culturally diverse audiences and participants of any other organization or venture. The annual Bessie Smith Strut is part of a community-wide festival which takes place each year and includes participants from all walks of life.

City's Contribution.....\$70,000

Chattanooga Area Regional Transportation Authority (CARTA)

The overall mission is the provision of public transit services. The Authority operates the regional bus service, the Lookout Mountain Incline Railway, and the free Downtown Electric Shuttle. Specialized transportation services are offered for the disabled in Hamilton County. CARTA is the sole provider in the Chattanooga-Hamilton County area of public transportation.

City's Contribution.....\$3,665,300

Chattanooga African-American Museum/ Building Maintenance

The museum's mission is to develop, coordinate, and provide a facility to house research materials and

artifacts of the African-American culture, as well as documenting the contributions of African-Americans to the development of Chattanooga and this nation.

The programs promote ethnic pride, self-esteem, cultural enrichment, cross-cultural awareness, improved human relations within the community and sensitivity to the African-American experience. The museum helps one to understand the culture and heritage of African-Americans. In addition, the museum is responsible for the overall management and maintenance of the Heritage Center in which the Center houses the Bessie Smith Hall and the African-American Museum.

City's Contribution.....\$57,019

Chattanooga Area Urban League

The overall mission is the elimination of discriminatory behavior by empowering African-Americans and other minorities through educational and vocational training which will increase economic power. The tools of social work, economic law and business are utilized to secure equal opportunities throughout all sectors of society. The essence of this program is to assist the Hamilton County and City of Chattanooga governments in improving minority representation on construction sites which are funded with public funds. It will also provide technical assistance and make available to contractors a pool of applicants for employment consideration. This will create avenues for employment opportunities and also ensure that the county is in compliance with local, state, and federal regulations governing minority representation in the construction industry and have an impact on affirmative action goals throughout the local governments.

City's Contribution.....\$50,000

Chattanooga Downtown Partnership

The mission of the organization is development in the downtown area of Chattanooga. The Partnership directory of available office and retail space provides a comprehensive inventory for investors and new growth. Representatives attend regional and national leasing and retail recruiting expositions. Seasonal promotions are conducted throughout the year. The Partnership Windows Program fills vacant storefronts with banners and exhibits installed by businesses and civic organizations. Through efforts of the organization, Chattanooga is one of thirty U.S. cities

selected to establish a benchmark of leading indicators to be used to measure downtown progress for the International Downtown Association.

City's Contribution.....\$100,000

Chattanooga - Hamilton County Bicentennial Library

The library serves the community by making materials and services available to all residents. To meet patrons' educational, professional, and personal needs, the library provides current information, promotes learning, and preserves the community's history.

The library provides access to information through books, periodicals, newspapers, pamphlets, government documents, phonograph records, audiocassettes, videocassettes, films, internet, and brochures. Through state, regional, national and international networks, the library can provide access to resources. The library encourages the love of reading in children and adults and provides information for both leisure and professional use.

City's Contribution.....\$2,487,660

Chattanooga Neighborhood Enterprise

The mission of the organization is to rid the Chattanooga area of all substandard housing. The City government joined in this effort in 1989.

City's Contribution.....\$1,500,000

Chattanooga Regional History Museum

The overall mission is to collect, preserve, research, interpret and display the written, spoken, pictorial and artifactual record of the Chattanooga and Tri-State region from the earliest times to the present. This is accomplished by operating a museum and providing appropriate publications, exhibits and educational programs for all segments of the community in the context of the museum's permanent theme, "*Chattanooga Country: Its Land, Rivers and People*".

The museum has a working board and staff, and a proven track record of helping to improve the quality of life for current and future Hamilton County residents. Education is the primary purpose, which the education department fulfills with a full schedule of school tours, adult programs and outreach programs. The "Traveling Trunks" outreach program includes hands-on activities that bring to life specific

historical periods in our area.
City's Contribution.....\$24,000

Chattanooga Area Regional Council of Governments / Southeast Tennessee Development District

The mission is to provide area-wide planning and coordination on a regional basis and to assist local governments in project and program development within the thirteen counties of Southeast Tennessee and the bi-state metropolitan Chattanooga region.

This agency's program represents local governments in their relationships to State and Federal programs and seeks to maximize the amount of external funding that can be brought to bear on the area's development needs. Examples of funding secured in past years include funding for CARTA, the regional sewage treatment facility, industrial parks, water and sewer projects and a number of social service agencies for the elderly.
City's Contribution.....\$31,111

Children's Advocacy Center

Mission is to provide a safe environment where a child's voice is heard and respected. This includes the coordination and facilities for the state-mandated team responsible for the investigation, intervention and treatment for the child and family, and prosecution of the abuser. Extended assessments, crisis counseling, therapeutic groups and support groups for children and their families are also provided.
City's Contribution.....\$30,000

Community Foundation Scholarships

This is a partnership of public and private funds to provide for scholarships to qualified and deserving students who would not otherwise be able to further their education beyond the public school system. The Foundation is committed to raising, on a two-to-one basis, funds from the community to match the City's contribution. Scholarships are awarded annually to students who meet the established criteria.
City's Contribution.....\$160,000

Homeless Healthcare Center

The Chattanooga - Hamilton County Homeless Healthcare Center provides outreach, primary care, substance abuse, and mental health services to Chattanooga's homeless population. Clients are

provided assistance with locating housing, applying for entitlement programs and with obtaining jobs.
City's Contribution.....\$17,500

Chattanooga/Hamilton County Regional Planning Agency

The mission of the CHCRPA and its staff is to develop a comprehensive vision and guide for the region which ensures that our land resources support, enhance, and sustain our community and its quality of life. This vision should include both short and long-range goals and strategies which public and private community leaders can utilize to implement these objectives.

The planning program facilitates government and various public and private decision-making by providing research, data, plans, studies and suggested strategies related to community land use, transportation, and social issues.
City's Contribution.....\$942,817

Scenic Cities Beautiful

The organization's focus is to study, investigate, develop, and carry out programs for improving the cleanliness and beauty of the community through organized cleanups and beautification efforts. The organization also works with groups to implement proper waste handling practices, and to support and promote community wide recycling.

Scenic Cities serves as the coordinating body for county-wide cleanups and beautification programs, and provides support, information and materials to those involved in promoting a cleaner community. It also provides speakers and environmental exhibits for community affairs, garden clubs, civic groups, neighborhood organizations.
City's Contribution.....\$22,888

Tennessee Riverpark

This is a jointly funded activity in partnership with the Hamilton County Government. The local leaders have committed to a redevelopment of the riverfront area which includes a park connecting the downtown area with the Chickamauga Dam. This park is overseen by the County government, with the City contributing half of the cost of operations.
City's Contribution.....\$1,191,326

WTCI TV 45

The overall mission is to provide informational, educational, and quality cultural television programs to the people of the Greater Chattanooga and Hamilton County community on Channel 45. The station provides information on the Chattanooga and Hamilton County governments, getting the public involved by way of television.

City's Contribution.....\$60,000

Liability Insurance Fund

The Liability Insurance fund accounts for the City self insurance program for liability claims and losses due to liabilities arising under the laws of State and Federal governments. Cost incurred in this account may include judgement and cost, special counsel fees, and cost for any special legal cases of the City. The cost for these programs are funded through premiums paid by the departments and agencies of City government.

City's Contribution.....\$900,000

The Enterprise Center

The Enterprise Center is a public benefit corporation that is organized exclusively for charitable purposes including relief of the poor and distressed, lessening the burdens of government, promoting social welfare, and combating community deterioration. In furtherance of such purposes, the corporation will operate to further the economic development of the City of Chattanooga and its surrounding region.

City's Contribution\$100,000

Carter Street Corporation

Carter Street Corporation manages the Downtown Convention & Trade Center. The convention and trade center provides rental space for conventions, trade shows, meetings, banquets, etc., which will bring outside dollars into the community, as well as providing a place for local organizations to hold events.

City's Contribution.....\$150,000

Community Impact of Chattanooga, Inc.

Community Impact is a non-profit organization created to support the City of Chattanooga in its efforts to revitalize distressed urban neighborhoods. Its mission is "to create an improving quality of life for participating neighborhoods through support of neighborhood associations and partnerships with key

organizations."

City Contribution.....\$250,000

Railroad Authority

The Shortline Railroad Authority is governed by a board which includes City and County Mayors and the Executive Director of the Chamber of Commerce, providing for continuation of rail service in the region as it is needed and feasible.

City Contribution.....\$20,000

Enterprise South Nature Park

This is the passive park area of the Enterprise South Industrial Park. It is jointly funded between Hamilton County and the City. The park is managed by the County with the City contributing half of the cost of operations.

City Contribution.....\$104,282

Finley Stadium

Finley Stadium/Davenport Field is a 20,000-seat facility encompassing 35 acres of property in the South Central Business District of Chattanooga. The Stadium helps to revitalize a desolate section of abandoned industrial buildings by creating a clean new gateway into the city. This is the third year of a three year commitment to install quality turf.

City Contribution.....\$25,000

Stop the Madness

The mission of the organization is to educate the youth of the community about violence and drug awareness; to provide academic activities, summer job training, mentoring and field trips to museums and historical sites for the youth of the community. Stop the Madness touches the lives of the young that would typically fall through the cracks. Alternatives are provided to gang activities and violent behavior. Also provide are tools necessary to become better students, which will lead to becoming productive adults.

City Contribution.....\$100,000

Resources				
	Actual FY03/04	Actual FY04/05	Budget FY05/06	Budget FY06/07
Air Pollution Control Bureau	270,820	270,820	270,820	270,820
Allied Arts of Greater Chattanooga	250,000	250,000	250,000	155,000
Bessie Smith Hall, Inc.	70,000	70,000	70,000	70,000
CARTA	3,158,650	3,285,000	3,415,300	3,665,300
Chattanooga African-Museum				
Building Maintenance	35,000	42,123	55,825	57,019
Chattanooga Area Urban League	50,000	50,000	50,000	50,000
Chattanooga Downtown Partnership	140,000	140,000	140,000	100,000
Chattanooga - Hamilton County				
Bicentennial Library	2,045,725	2,487,660	2,487,660	2,487,660
Chattanooga Neighborhood Enterprises	2,000,000	2,000,000	1,500,000	1,500,000
Chattanooga Regional History Museum	24,000	24,000	24,000	24,000
Chatt. Area Regional Council of Gov.				
Southeast Tennessee Dev. District	30,493	31,111	31,111	31,111
Children's Advocacy Center	30,000	30,000	30,000	30,000
Community Foundation Scholarships	160,000	160,000	160,000	160,000
Homeless Healthcare Center	17,500	17,500	17,500	17,500
Chattanooga/ Hamilton County				
Regional Planning Agency	974,817	988,817	942,817	942,817
Scenic Cities Beautiful	30,294	30,294	22,888	22,888
Tennessee Riverpark	798,471	855,741	994,756	1,191,326
WTCI TV 45	60,000	60,000	60,000	60,000
Liability Insurance Fund	1,100,000	1,050,000	650,000	900,000
Finley Stadium	N/A	25,000	25,000	25,000
Railroad Authority	N/A	N/A	20,000	20,000
Enterprise Center	N/A	N/A	100,000	100,000
Carter Street Corp	N/A	N/A	N/A	150,000
Community Impact of Chattanooga, Inc.	N/A	450,000	N/A	250,000
Enterprise South Nature Park	N/A	N/A	N/A	104,282
Stop the Madness	N/A	N/A	N/A	100,000
TOTAL	11,245,770	12,318,066	11,317,677	12,484,723





Economic Development

Ron Littlefield, Mayor

www.chattanooga.gov

Description:

In August 1997, the citizens of Chattanooga approved a half-cent tax on retail sales in the city. Revenues from this tax were shared on a 50/50 basis for education and economic development. In a county-wide election in February 2004, the residents of Hamilton county voted to increase the county-wide local option tax rate from 1.75% to 2.25% thereby repealing the city-only 1/2% tax. The additional taxes generated by the 1/2% increase in the county-wide tax will be distributed to the county, city and education in accordance with TCA 67-6-712 which requires that 50% is used for education and the remainder on situs basis. The City should continue to receive a comparable amount for economic development from the county-wide tax as it has in prior years. With the passage of the county-wide tax increase the education component is distributed directly to the Hamilton County Department of Education.

Department Summary

	Actual FY 03/04	Actual FY 04/05	Budget FY 05/06	Budget FY 06/07
Education - Hamilton county	\$ 8,459,059	\$ -	\$ -	\$ -
Capital fund	2,480,903	5,550,000	2,664,000	1,165,275
African American Chamber	150,000	150,000	150,000	150,000
Chamber for Economic Devel	400,000	400,000	400,000	400,000
Community Education Alliance	190,941	0	0	0
Business Development Initiative	75,000	75,000	75,000	75,000
Tourist Development Debt Service	1,198,182	793,910	689,000	495,000
Net Debt Service	4,447,999	5,857,699	6,510,000	8,609,725
Total Expenditures	\$ 17,402,084	\$ 12,826,609	\$ 10,488,000	\$ 10,895,000
City Only Sales Tax	\$ 18,444,846	\$ 9,615,776	\$ 9,799,000	\$ 10,400,000
TDZ State Sales Tax	1,009,059	602,883	500,000	425,000
TDZ County Sales tax	189,123	191,027	189,000	70,000
Interest Income	48,297	76,419	0	0
Total Revenues	\$ 19,691,325	\$ 10,486,105	\$ 10,488,000	\$ 10,895,000
Per Capita	\$ 111.85	\$ 82.60	\$ 67.73	\$ 70.40





Community Development

Beverly P. Johnson, Administrator

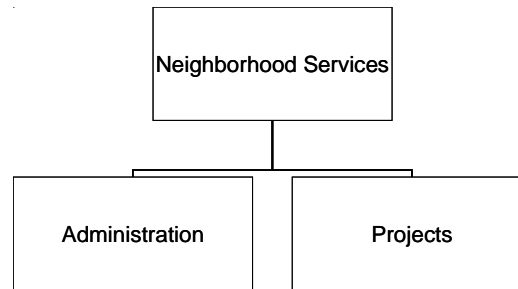
www.chattanooga.gov/communitydev

Mission:

To improve housing and employment opportunities for all low-to-moderate income Chattanooga residents and to provide the support needed to stabilize and revitalize low income communities.

Description:

Community Development, using grants from the U. S. Department of Housing and Urban Development, is dedicated to the revitalization of low-to-moderate income neighborhoods and the economic improvement of its residents. The department funds affordable housing initiatives, employment and business assistance, public facility and infrastructure improvements, and social services to assist the community as a whole.



Goals & Objectives:

To increase availability and access to affordable, quality housing in the City's low-to-moderate income communities.

- ① Increase neighborhood understanding of fair housing regulations to make sure good quality housing is accessible for lower income residents.
- ② Increase the stock of available, quality housing by the creation of new homes and rental units or providing financing to enable residents to build a new home.
- ③ Help homeowners preserve existing housing and restore structures that have become uninhabitable.
- ④ Encourage home ownership as a means of further stabilizing the community.

To drive the revitalization of Community Development Block Grant (CDBG) eligible neighborhoods.

- ① Strengthen the foundation of neighborhoods through infrastructure repairs and streetscape improvements.
- ② Create or renew public facilities to be used as community centers in targeted neighborhoods.

To increase employment in lower income areas.

- ① Use available resources and training to make sure that lower income residents have needed skills to get and retain good jobs.
- ② Bolster the existing business base and encourage the creation of new enterprises through access to capital funds.

Performance Measures	Actual FY05	Goal FY06	Actual FY06	Goal FY07
Increase the stock of safe, affordable rental units	5	90	233	90
Rehabilitate substandard housing # of units	192	100	177	100
Assist first time LMI(low/moderate income) purchase with mortgages	49	120	101	120
# of Participants in Homebuyer Education Programs	174	200	226	200
Improved multipurpose centers	2	N/A	1	0

*N/A=Not Available

Community Development

Beverly P. Johnson, Administrator

www.chattanooga.gov/communitydev

Department Summary

	Actual FY 03/04	Actual FY 04/05	Budget FY 05/06	Budget FY 06/07
Administration - Gen Fund	\$ 165,917	\$ 141,930	\$ -	\$ -
Administration	430,147	398,147	639,000	575,665
Community Dev Projects	8,679,158	4,680,028	4,533,847	4,096,487
Total Expenditures	\$ 9,275,222	\$ 5,220,105	\$ 5,172,847	\$ 4,672,152
Per Capita	\$ 59.62	\$ 33.62	\$ 33.40	\$ 30.19
Positions Authorized	9	10	7	7

Resources

	Actual FY 03/04	Actual FY 04/05	Budget FY 05/06	Budget FY 06/07
Personnel	\$ 506,143	\$ 427,769	\$ 552,174	\$ 489,315
Overtime	0	0	0	0
Operating	8,769,079	4,792,336	4,620,673	4,182,837
Revenue	6,029,607	5,588,487	5,172,847	4,672,152



Department of Finance & Administration

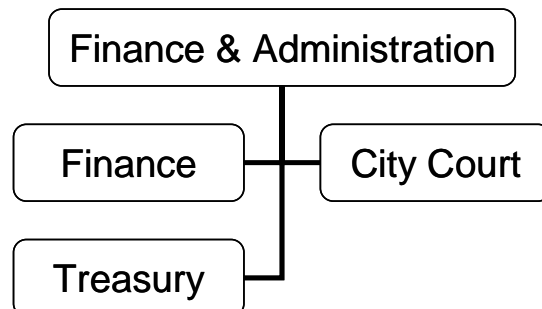
Daisy W. Madison, Administrator
 Vickie Haley, Assistant Finance Officer
www.chattanooga.gov/finance

Mission:

To ensure the overall fiscal health of the City of Chattanooga and provide high quality support services to City departments and agencies.

Description:

The Finance and Administration Department provides financial and management information, control, and guidance to the Mayor, department Administrators and the City Council. The department is responsible for all budget and finance related functions of the City including accounting, and treasury operations. The department also provides support to other departments and agencies in the areas of City Court operations.



Goals & Objectives:

Using prudent economic forecasts, develop, monitor and help implement a balanced budget that secures the efficient and appropriate delivery of City Services.

- ① Propose and maintain a balanced budget that accounts for recurring revenue and cost.
- ② Develop an accurate and prudent economic revenue forecast.
- ③ Provide for the efficient and effective use of budgeted funds to eliminate wasteful spending, and maximizing the service and program results from each tax dollar spent.

To provide for the fair and efficient collection of and appropriate use and accounting of city revenues in a manner consistent with Federal, State and Local laws.

- ① Maximize revenue collection.
- ② Increase collection efficiency.
- ③ Maintain best use and investment of assets.
- ④ Ensure 100% GAAP compliance.
- ⑤ Compliance with law.

Performance Measures	Actual	Goal	Actual	Goal
	FY05	FY06	FY06	FY07
Cash Management Yield on investment portfolio	2.1%	3.8%	4.5%	5.0%
% of Current Levy Collected	95.7%	96.0%	95.5%	97.0%
Annual Debt Service Requirement as % of General Fund	5.7%	5.0%	7.4%	8.6%
Bond Rating by Standard & Poor's	AA	AA	AA	AA
Bond Rating by Fitch Ratings Ltd.	AA	AA	AA	AA

Department of Finance & Administration

Daisy W. Madison, Administrator

Vickie Haley, Assistant Finance Officer

www.chattanooga.gov/finance

Department Summary

	Actual FY 03/04	Actual FY 04/05	Budget FY 05/06	Budget FY 06/07
Finance	\$ 1,686,290	\$ 1,692,769	\$ 1,982,210	\$ 1,997,681
Treasurer	504,495	507,318	584,131	740,631
City Court Clerk	1,025,646	931,534	1,032,611	1,049,782
Information Services	2,841,380	3,015,112	2,965,965	0
Purchasing	782,117	818,023	838,193	0
Building Maintenance	575,930	585,179	693,561	0
Radio & Electronics	362,971	372,747	426,676	0
Real Estate	169,109	140,725	281,598	0
Fleet Services	7,791,202	8,752,441	7,897,474	0
Total Expenditures	\$ 15,739,140	\$ 16,815,848	\$ 16,702,419	\$ 3,788,094
Per Capita	\$ 101.16	\$ 108.29	\$ 107.86	\$ 24.48
Positions Authorized	212	200	199	66

Resources

	Actual FY 03/04	Actual FY 04/05	Budget FY 05/06	Budget FY 06/07
Personnel	\$ 8,737,490	\$ 6,044,996	\$ 9,474,371	\$ 3,171,901
Overtime	47,608	58,450	55,132	7,700
Operating	6,954,042	1,959,961	7,172,916	608,493
Revenue	8,155,382	8,711,493	7,897,474	-



Department of Police

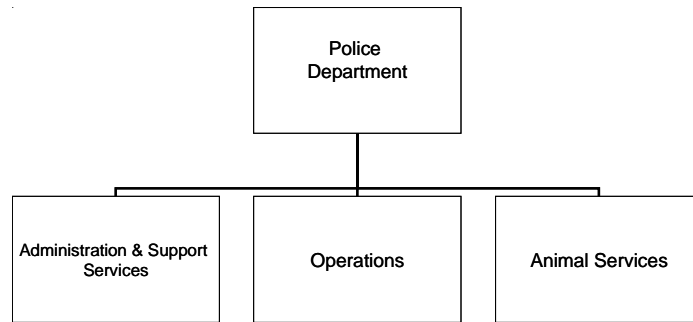
Steve Parks, Chief of Police

Freeman Cooper, Executive Police Chief

www.chattanooga.gov/police/

Mission:

To work cooperatively with the public and within the framework of the constitutions of the United States and the State of Tennessee to enforce the laws, preserve the peace, maintain order, and provide for a safe community.



Description:

The department is separated into three major divisions: Police Administration & Support Services, Operations, and Animal Services.

The department's responsibilities include effective and efficient police protection through investigation of criminal offenses, enforcement of state laws and City ordinances, response to citizen requests for services, and maintenance of support services.

The Animal Services division provides essential services to residents of Chattanooga through the enforcement of animal-related codes as stated in the Tennessee Code and City Code. They also license animals; provide animal safety and educational programs; and emergency and rescue services for animals.

Goals & Objectives:

Reduce Index Offenses Crime

- ❶ Reduce all Crime 3% in 2006 (Calendar Year)
- ❷ Reduce all Property Crime 5% in 2006 (Calendar Year)
- ❸ Meet or surpass national Uniform Crime Report crime reduction trends each year.

Prevent Crime and Make Citizens Safe

- ❶ Increase traffic safety
- ❷ Reduce "broken window" crimes & violations
- ❸ Maximize the visibility and effectiveness of police officers.

Promote the Attractiveness and Long-Term Economic Growth of the Area

- ❶ Create a safe, orderly and appealing destination for visitors
- ❷ Build a community environment that is conducive to the maintenance of peace and order and attractive to businesses

Rigorously Comply with all Local, State, and Federal Laws in the Pursuit of a Safe, Lawful Community

- ❶ Minimize sustained incidences of police misconduct
- ❷ Increase police awareness and respect for citizens rights to effect fewer litigation claims and more legally defensible police actions
- ❸ Provide sufficient assistance, time, resources, and training for officers to insure successful prosecution of charges.

Performance Measures	Actual 2004	Goal 2005	Actual 2005	Goal 2006
Reduction in Crimes Committed	-7.5%	-3%	-3.3%	-3%
Reduction in Moving Violations	-5.7%	-3%	2.4%	-5%
Reduction in Parking Violations	-1.4%	-3%	-1.6%	-3%
Traffic fatalities	25	20	26	20
Weapons Seized	542	600	596	600
Citizen Complaints	109	102	95	100

Department of Police

Steven Parks, Chief of Police

Freeman Cooper, Executive Police Chief

www.chattanooga.gov/police/



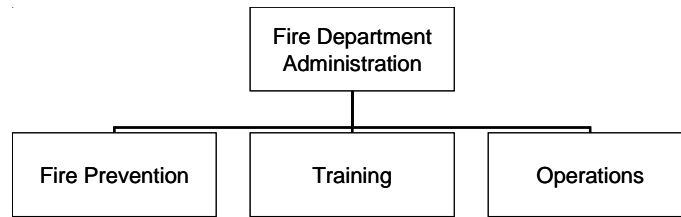
Department of Fire

Wendell Rowe, Fire Chief
 Randall Parker, Deputy Fire Chief

www.chattanooga.gov/fire

Mission:

To protect life, property and community resources through prevention, preparation, response and mitigation.



Description:

The department has four core divisions: Fire Administration, Operations, Fire Prevention, and Training. Operations includes 17 fire stations and more than 350 firefighters who respond to fire, automobile accidents, first response medical emergencies, hazardous materials incidents and other emergencies. The Fire Prevention Bureau includes code enforcement, fire investigation, and fire safety education. The Training Division provides instruction to all fire fighters on the latest tactics and technology in the fire service, and also trains new recruits in fire academies.

Goals & Objectives:

Reduce fire fatalities and injuries for civilians and firefighters.

- ① Meet or surpass National Fire Prevention Association (NFPA) reduction numbers for fatalities, injuries and total fires.
- ② Pursue an aggressive fire prevention education program to reach throughout the community.

Reduce property loss resulting from fire.

Maintain or improve the City's Insurance Services Office (ISO) public protection classification in order to reduce insurance costs to residents and businesses.

Provide a timely first response to medical emergencies, and offer well-trained emergency personnel to administer appropriate treatment.

Provide a Homeland Security regional response

- ① Establish a regional response team that is capable and ready to respond to any chemical, biological, radiological, nuclear or explosive (CBRNE) incident, as well as hazardous spills or structural collapse emergencies.

Performance Measures	Actual FY05	Goal FY06	Actual FY06	Goal FY07
Average response time (Department)	5:55	5:00	5:35	5:00
Inspections	2,586	3,190	2,492	3,116
Civilian Deaths	10	0	6	0
Civilian injuries	10	0	7	0
Firefighter Injuries	38	0	47	0
Property Damage (\$million)	\$7.9	\$ 5.45	\$6.6	\$ 5.45
Fire Calls	1%	0%	2.2%	0%
Non-Fire Calls	N/A	3%	7.5%	5%

*Response time in minutes and seconds (mm:ss)

Department of Fire

Wendell Rowe, Fire Chief

Randall Parker, Deputy Fire Chief

www.chattanooga.gov/fire/fire

Department Summary				
	Actual FY 03/04	Actual FY 04/05	Budget FY 05/06	Budget FY 06/07
Fire Operations	\$ 23,157,592	\$ 23,868,962	\$ 25,465,475	\$ 25,780,192
Fire Utilities	886,870	763,981	257,300	293,500
Total Expenditures	\$ 24,044,462	\$ 24,632,943	\$ 25,722,775	\$ 26,073,692
Per Capita	\$ 154.84	\$ 158.63	\$ 166.11	\$ 168.38
Positions Authorized	417	417	418	417

Resources				
	Actual FY 03/04	Actual FY 04/05	Budget FY 05/06	Budget FY 06/07
Personnel	\$ 20,903,771	\$ 21,279,985	\$ 22,902,614	\$ 23,362,605
Overtime	20,230	21,652	23,500	20,000
Operating	3,120,461	2,567,325	2,796,661	2,397,587
Revenue	735	747	750	750



Department of Public Works

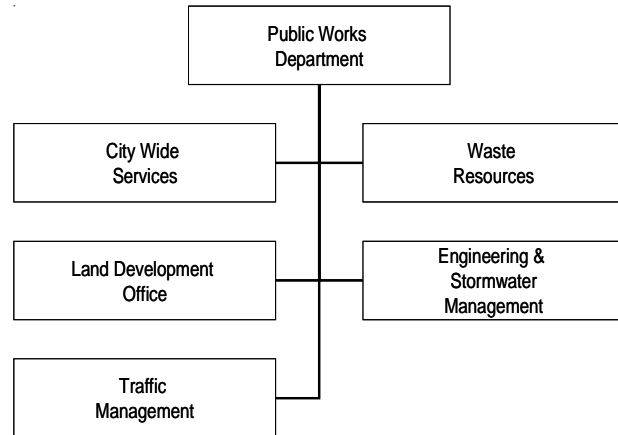
Steve Leach, Administrator
Lee Norris, Deputy Administrator
www.chattanooga.gov/pubworks/

Mission:

To preserve and enhance the quality of the physical environment through prompt, cost effective and courteous delivery of services that protect the health, safety and welfare of citizens, and to maintain and improve the city's infrastructure.

Description:

Public Works is responsible for the City's infrastructure: its design, construction and maintenance; the interceptor sewer system; the City's storm water system; the collection and disposal of garbage and brush, recycling and household hazardous waste; building inspections and code enforcement; and traffic management, signs and markings.



Goals & Objectives:

To preserve and enhance the city's physical environment, provide clean streets and clean water, and enforce zoning regulations as a foundation for a healthy and pleasing community.

- 1 To achieve 100% compliance with applicable Federal and State clean water laws and regulations
- 2 Increase the number of clean communities by striving for 100% maintenance of rights-of-way, and dependable scheduled curbside garbage collection.
- 3 To insure full compliance with zoning laws to preserve and protect communities and their citizens.

To provide prompt, courteous and cost-effective service delivery for solid waste collection, building inspection, permitting, and response to citizen inquiries and requests.

- 1 Strive to consistently provide "on time" response to citizen service requests and inquiries.
- 2 Maintain and increase the percentage of residents satisfied with the city's response to service requests, including those whose requests fall outside the departments' authority.
- 3 Reduce the number of citizen complaints, especially those involving repeated storm water grievances.

Maintain and improve the infrastructure of the city, including streets, bridges, traffic lights, signals and parking meters; sewers, treatment plant and storm water facilities; and the landfill and recycling center

- 1 Maintain and increase the quality of paved streets.
- 2 Maintain treatment plant, landfill and sewers in compliance with federal and state regulations.
- 3 Maintain and improve the condition and flow of the storm water infrastructure to address any existing or anticipated problem areas.
- 4 Ensure that the city has sufficient streets to handle substantive changes in the traffic load.

Department of Public Works

Steve Leach, Administrator

Lee Norris, Deputy Administrator

www.chattanooga.gov/pubworks/

To protect the health, safety and welfare of the City's residents through the enforcement of building codes, flood protection and mitigation, traffic safety, and by providing for recycling and solid waste disposal, all within compliance of applicable state and federal regulations.

- ❶ To reduce the threat of personal or property damage or loss due to non-compliant construction.
- ❷ To prevent or mitigate property damage or loss due to flooding.
- ❸ To reduce the number of traffic accidents, injuries and fatalities in the City.
- ❹ To anticipate and provide adequate capacity for disposal of the City's solid waste.

Performance Measures	Actual FY05	Goal FY06	Actual FY06	Goal FY07
City Wide Service CSRs closed on time	94.5%	95.0%	94.9%	95.0%
Trash Flash CSRs closed on time	96.4%	95.0%	97.1%	96.0%
Engineering CSRs closed on time	93.0%	95.0%	92.9%	95.0%
Missed Garbage CSRs closed on time	96.5%	95.0%	97.2%	96.0%
Traffic Engineering CSRs closed on time	90.7%	95.0%	90.6%	95.0%
Waste Resources CSRs closed on time	96.8%	95.0%	98.7%	96.0%

*CSR Customer Service Request

	Actual FY 03/04	Actual FY 04/05	Budget FY 05/06	Budget FY 06/07
General Fund	\$ 26,494,100	\$ 27,607,580	\$ 27,662,751	\$ 30,220,397
Interceptor Sewer Fund	32,782,547	39,839,490	41,167,652	38,837,437
Solid Waste Fund	5,395,592	4,114,878	5,758,005	5,950,165
Storm Water Fund	4,567,601	6,198,064	7,774,780	5,687,310
State Street Aid Fund	4,095,691	4,688,518	4,754,289	4,781,733
Total Expenditures	\$ 73,335,531	\$ 82,448,530	\$ 87,117,477	\$ 85,477,042
Per Capita	\$ 472.25	\$ 530.94	\$ 562.58	\$ 551.99
Positions Authorized	635	624	624	602

Resources	Actual FY 03/04	Actual FY 04/05	Budget FY 05/06	Budget FY 06/07
Personnel	\$ 22,878,381	\$ 23,788,122	\$ 26,358,324	\$ 26,119,761
Overtime	828,994	874,710	790,800	840,721
Operating	49,628,156	57,785,698	59,968,353	58,516,560
Revenue	55,139,978	44,850,022	53,167,564	55,664,407



Parks & Recreation

Larry Zehnder, Administrator

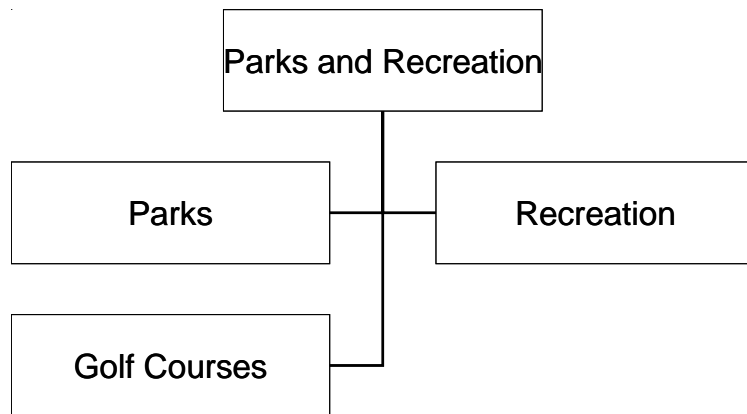
www.chattanooga.gov/cpr

Mission:

To provide public space and programs that promote a healthy active lifestyle that will impact our community's economy and tourism. To offer programs, parks, and facilities equitably to maximize use by the broadest spectrum of Chattanooga residents and visitors, which will help develop and educate our community physically, socially, and morally.

Description:

Parks & Recreation provides a wide variety of educational and recreational activities throughout a network of programs, parks and public facilities. The department includes Recreation Centers, Aquatics, Therapeutic Recreation activities, Sports, the Chattanooga Fitness Center, OutVenture Programs, and the Chattanooga Zoo. The department is responsible for all park and public spaces maintenance including two public golf courses and a tournament quality tennis complex.



Goals & Objectives:

To maximize usage at the City's parks, facilities and recreational programs.

- ❶ Increase the use/attendance of parks.
- ❷ Increase the use/attendance of recreation centers and programs.
- ❸ Increase the use/attendance of the golf courses.
- ❹ Increase the use/attendance of the zoo.

To increase access to the park system for all residents, and to offer facilities and programs that appeal to all segments of our diverse community.

- ❶ To ensure that the park system is accessible to all city residents.
- ❷ To ensure that parks and programs are offered in diverse areas, and to anticipate different priorities or needs in each one.

To work in concert with existing preservation groups.

- ❶ To maintain existing conservation sites within the parks department.
- ❷ To increase land set aside for conservation along creeks and waterways.

Performance Measures	Actual	Goal	Actual	Goal
	FY05	FY06	FY06	FY07
Park Permit CSRs closed on time	90%	100.0%	89.4%	90%
Park reservation CSRs closed on time	90%	98.1%	84.3%	90%
Park work requests closed on time	90%	82.1%	68.7%	90%

Parks & Recreation

Larry Zehnder, Administrator

www.chattanooga.gov/cpr

Department Summary				
	Actual FY 03/04	Actual FY 04/05	Budget FY 05/06	Budget FY 06/07
Administration	\$ 999,770	\$ 1,088,557	\$ 1,106,655	\$ 1,183,998
Program Services	4,018,664	4,313,355	4,232,587	4,547,119
Parks & Facilities	3,916,959	3,928,506	4,246,594	4,542,127
Civic Facilities	1,173,661	1,167,250	0	0
Chattanooga Zoo	389,200	426,185	470,050	509,454
Municipal Golf	1,701,183	1,754,152	1,657,483	1,648,250
Total Expenditures	\$ 12,199,437	\$ 12,678,005	\$ 11,713,369	\$ 12,430,948
Per Capita	\$ 78.41	\$ 81.64	\$ 75.64	\$ 80.32
Positions Authorized	246	238	217	226

Resources				
	Actual FY 03/04	Actual FY 04/05	Budget FY 05/06	Budget FY 06/07
Personnel	\$ 7,863,005	\$ 8,172,639	\$ 8,097,223	\$ 8,611,360
Overtime	74,767	72,639	61,923	77,496
Operating	4,261,665	4,432,727	3,554,223	3,742,092
Revenue	3,179,229	3,231,153	2,832,045	2,962,913

Note: In FY06 the department was reorganized. Civic facilities was moved to the Department of Education, Arts, and Culture which caused a decrease in Parks & Recreation's budget.



Department of Human Services

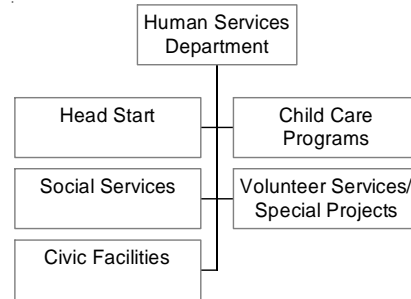
Bernadine Turner, Administrator
 Tommie L. Pruitt, Deputy Administrator
www.chattanooga.gov

Mission:

To improve quality of life by providing a safety net of services for very low income and/or disadvantaged citizens in Hamilton County.

Description:

The Department of Human Services seeks to improve the lives of the lower income or disadvantaged citizens in Hamilton County through a number of programs funded by the federal, state or local governments. These include Social Services, Head Start, Foster Grandparents, and child care. The department also offers emergency assistance to help individuals or families in dire circumstances maintain independent living.



Goals & Objectives:

To promote independent living, offering support and assistance to help the greatest number of residents maintain their autonomy.

- ❶ *Maintain the Foster Grandparents program to enable eligible older adults to help special needs children within their community, while strengthening their bond to the neighborhood.*
- ❷ *Offer emergency assistance including food vouchers, clothing, and rent or utility funds to prevent eviction or service interruption.*
- ❸ *Within the reach of Hamilton County, make certain that no one perishes because they lacked the resources to provide for the most basic human needs.*
- ❹ *Increase the availability of decent and affordable shelter through the Low Income Home Energy Assistance Program (LIHEAP), Weatherization, Mortgage Assistance, Rental Assistance and Reverse Mortgage counseling.*
- ❺ *Reduce foreclosures, evictions and utility cutoffs within the very low income population.*
- ❻ *Offer numerous channels to reduce hunger and improve nutrition.*

Provide early education for low income children through Head Start and Early Head Start.

- ❶ *Seek constant improvement in each child's skill attainment level, tracked in a Child Portfolio, as a gauge of school readiness.*
- ❷ *Increase the numbers of children in Early Head Start.*
- ❸ *Increase childhood immunizations.*

Performance Measures

	Actual FY 04/05	Goal FY 05/06	Actual FY 05/06	Goal FY 06/07
Number of foster grandparents	110	95	115	95
Gas, electric, water shutoffs prevented	1,366	2,000	2,241	2,250
Homeless preventions	789	1,200	1,442	1,200
Participants in food distribution program	2,221	5,000	2,433	3,500
Dwelling units weatherized	68	135	92	72
Headstart funded enrollment	625	622	627	622
Early Headstart funded enrollment	147	146	147	146
Children immunized	867	880	877	880
Parents in adult ed/GED training	176	326	168	250

Department of Human Services

Bernadine Turner, Administrator

Tommie L. Pruitt, Deputy Administrator

www.chattanooga.gov

Department Summary				
	Actual FY 03/04	Actual FY 04/05	Budget FY 05/06	Budget FY 06/07
Head Start	8,706,472	8,855,410	8,562,623	8,721,814
Day Care	826,346	708,589	892,900	843,448
Weatherization	435,285	235,318	349,550	340,840
Foster Grandparents	477,163	474,327	494,379	504,780
LIEAP	1,097,071	1,198,890	1,057,716	1,058,770
CSBG	709,198	774,438	730,795	729,411
Occupancy Grant	185,396	180,875	226,221	-
Human Services Programs	1,073,432	891,700	803,101	214,935
City General Relief	72,957	74,402	72,868	72,868
Total Expenditures	13,583,320	13,393,949	13,190,153	12,486,866
Per Capita	\$ 87.31	\$ 86.25	\$ 85.18	\$ 80.68
Authorized Positions	295	303	294	294

Resources				
	Actual FY 03/04	Actual FY 04/05	Budget FY 05/06	Budget FY 06/07
Personnel	7,470,826	7,364,737	7,254,584	6,867,776
Overtime	43,467	80,328	42,208	39,958
Operating	6,069,027	5,948,884	5,893,361	5,579,132
Revenue	13,583,320	13,371,549	13,190,153	12,486,866

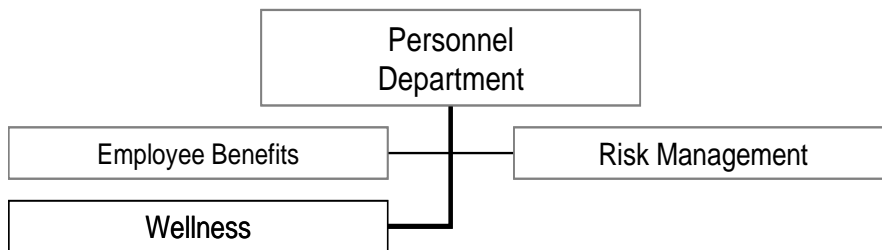


Department of Personnel

Donna Kelley, Administrator
 Susan Dubose, Deputy Administrator
www.chattanooga.gov

Mission:

Recruit and retain a qualified and diverse workforce to serve our citizens in compliance with federal, state, and local laws.



Description:

Personnel works with each department to develop specific standards for the recruitment and hiring of a qualified, diverse workforce, and to help identify those employees who should be considered for promotion. The department also assesses job classifications, compensation and benefits, and offers employee training and skill development. In addition, Personnel maintains a competitive and quality medical program as well as two on-site medical clinics dedicated to employee wellness. The department also offers an Employee Assistance Program for confidential counseling service. All safety issues and on-the-job injuries are addressed through Risk Management.

Goals & Objectives:

Recruit a highly qualified workforce

- ❶ Determine the percentage of applicants that are qualified/well qualified.
- ❷ Reduce to zero the number of positions posted for which no qualified candidates apply.
- ❸ Determine and reduce the number of declined job offers.

Recruit and retain a diversified workforce that reflects a representation of the local workforce.

- ❶ Recruit individuals that are representative of local demographics.
- ❷ Seek diversity across all strata of pay and position.
- ❸ Retain a well qualified, diverse workforce.

Retain a well-qualified and experienced workforce.

- ❶ Reduce turnover of the most successful employees, and make a concerted effort to retain those that have been highly qualified and productive.
- ❷ Use strategic initiatives to implement a wellness program that promotes and increases the good health of City employees as a means of maintaining a productive and effective workforce at reduced cost.

Ensure compliance with all federal, state, and City regulations and practices in all personnel circumstances.

Performance Measures

	Actual FY 04/05	Goal FY 05/06	Actual FY 05/06	Goal FY 06/07
% Applicants qualified/well qualified	69%	50%	56%	50%
Positions where qualified candidate found	100%	100%	100%	100%
Declined job offers	51	<20	30	<30
Turnover rate	8.6%	<10%	7.7%	<10%
Number of promotions	139	100	75	100
Compliance with law	100%	100%	100%	100%
Applicant Diversity-Overall (+/-3%)	85.94%	85%	88.40%	85%
Applicant Diversity-Minorities (+/-3%)	92.97%	85%	96.88%	90%

Department of Personnel

Donna Kelley, Administrator

Susan Dubose, Deputy Administrator

www.chattanooga.gov

Departmental Summary

	Actual FY03/04	Actual FY 04/05	Budget FY05/06	Budget FY06/07
Administration	\$ 883,250	\$ 926,164	\$ 989,974	\$ 1,027,917
Physical Exams	98,614	107,129	116,200	10,000
Wellness	285,468	356,941	313,800	108,926
Employee Insurance Office	333,289	267,662	332,205	419,188
Employee Insurance Program	3,477,183	3,820,405	4,853,500	4,494,044
Job Injury Administration	74,880	74,880	78,600	78,600
Total Expenditures	\$ 5,152,684	\$ 5,553,181	\$ 6,684,279	\$ 6,138,675
Per Capita	\$ 33.12	\$ 35.76	\$ 43.17	\$ 39.67
Positions Authorized	19	19	19	20

Resources

	Actual FY 03/04	Actual FY 04/05	Budget FY 05/06	Budget FY 06/07
Personnel	\$ 1,003,152	\$ 1,018,181	\$ 1,080,634	\$ 1,148,776
Overtime	-	-	-	-
Operating	4,149,532	4,535,001	5,603,645	4,989,899
Revenue	-	-	-	-



Mission:

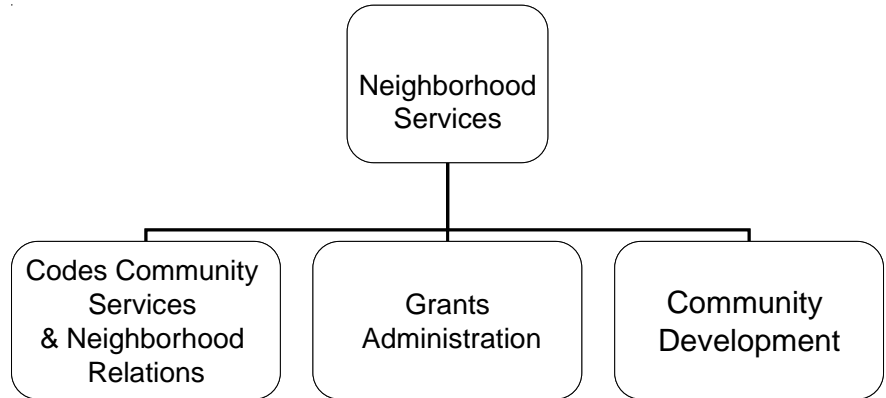
Make all Chattanooga neighborhoods a choice for people to live and invest in through the elimination of blight, code enforcement and individual participation and expended civic engagement.

Description:

The department of Neighborhood Services is comprised of four divisions: Administration; Codes and Community Services & Neighborhood Relations, Community Development, and Grants Administration.

The Codes and Community Services division is the agency which has the responsibility of enforcing the City's minimum housing, anti-litter, overgrowth and inoperable vehicle codes. They also share responsibility for overseeing proper brush and trash and garbage set out regulations along with the spot blight acquisition code.

The Neighborhood Relations division works hand in hand with Chattanooga's neighborhood associations to identify and resolve specific community problems.



Goals and Objectives:

To empower the community to use the tools of code enforcement and citizen participation to guarantee that every neighborhood throughout Chattanooga offers a pleasant and peaceful environment and makes an appealing choice for residents.

Increase the investment in housing in every neighborhood in the City annually.

- ① To provide all neighborhoods the tools to make their community one that offers the real expectation of a sound investment and an appealing home.
- ② To increase housing investment in every neighborhood annually.
- ③ Increase owner-occupied homes in every neighborhood.
- ④ Increase commercial investment in neighborhoods zoned commercial and manufacturing.

Elimination of blight in Chattanooga

- ① Reduce abandoned vacant land
- ② Increase compliance by 5 - 10% annually

Performance Measures	Actual FY05	Goal FY06	Actual FY06	Goal FY07
Abandoned vehicle CSRs dosed on time	88.1%	95%	97.7%	95%
Housing CSRs dosed on time	85.8%	95%	96.3%	95%
Illegal dumping CSRs dosed on time	91.0%	95%	94.4%	95%
Litter CSRs dosed on time	89.6%	95%	98.4%	95%
Vacant lot overgrowth CSRs dosed on time	87.4%	95%	97.5%	95%
Non-vac overgrowth CSRs dosed on time	87.5%	95%	96.5%	95%

Department of Neighborhood Services

Beverly P. Johnson, Administrator

Anthony Sammons, Deputy Administrator

www.chattanooga.gov/neighserv/

Department Summary

	Actual FY 03/04	Actual FY 04/05	Budget FY 05/06	Budget FY 06/07
Administration	\$ 227,328	\$ 362,786	\$ 372,369	\$ 460,021
Grants Administration	-	-	140,804	119,382
Codes & Community Svc	686,343	802,502	812,437	1,175,169
Human Rights	0	0	34,818	0
Neighbor Relations & Grants	352,841	462,755	467,538	86,800
Animal Services	0	1,008,861	0	0
Community Development	0	0	5,172,847	4,672,152
Total	\$ 1,266,512	\$ 2,636,904	\$ 7,000,813	\$ 6,513,524
Per Capita	\$ 8.14	\$ 16.98	\$ 45.21	\$ 42.09
Positions Authorized	27	37	36	36

Resources

	Actual FY 03/04	Actual FY 04/05	Budget FY 05/06	Budget FY 06/07
Personnel	\$ 1,107,066	\$ 1,472,430	\$ 1,878,147	\$ 1,880,083
Overtime	5,781	9,720	9,000	8,500
Operating	153,665	1,154,754	5,113,666	4,624,941
Revenue	-	-	5,172,847	4,672,152



Department of Executive Branch

Ron Littlefield, Mayor
L. Dan Johnson, Chief of Staff
www.chattanooga.gov

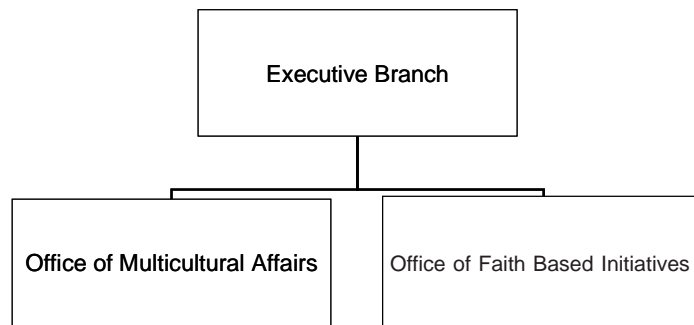
Mission:

To provide executive leadership for City government and enhance the City's capability to meet the needs of citizens by facilitating the effective, efficient and innovative application of information and resources.

Description:

The Executive Branch is comprised of the Mayor's Office, Office of Multicultural Affairs, and Office of Faith Based Initiatives. The Mayor is elected-at-large for a four year term. He serves as the chief executive officer and oversees the operations of all city departments. The Mayor sets administrative procedures and provides direction and leadership in carrying out the wishes of the citizens in matters of government operations.

The Office of Multicultural Affairs (OMA) is responsible for reviewing, implementing, and monitoring public policy that affects the disadvantaged cultural communities in Chattanooga. The Office of Faith Based Initiatives is designed to foster partnerships between the faith-based community, city government, and other public and private entities that meet the needs of city neighborhoods. The Great Ideas Competition is a scholarship based program initiated by Mayor Littlefield to reward high school juniors and seniors for their innovative ideas. OFBI and GIC are new additions to the Executive Branch this year.



Goals & Objectives:

OMA and OFBI are new additions to the Executive Branch, therefore, goals & objectives and performance measures are not available this year.

Department of Executive Branch

Ron Littlefield, Mayor

L. Dan Johnson, Chief of Staff

www.chattanooga.gov

Departmental Summary				
	Actual FY 03/04	Actual FY 04/05	Budget FY 05/06	Budget FY 06/07
Mayor's Office	770,988	792,764	897,290	887,417
Office of Performance Review	145,736	121,244	-	-
Office of Capital Planning	-	137,812	-	-
Community & Economic Development	165,917	141,930	-	-
Grants Administration	113,573	146,747	-	-
Human Rights & Relations	38,281	18,180	-	-
Office of Faith Based Initiatives	-	-	-	283,005
Great Ideas Competition	-	-	-	60,000
Office of Multicultural Affairs	-	-	400,000	750,676
Office of Asset Management	-	-	135,107	-
Total Expenditures	1,234,495	1,358,677	1,432,397	1,981,098
Per Capita	\$ 7.95	\$ 8.77	\$ 9.26	\$ 12.80
Positions Authorized	16	16	11	14

Resources				
	Actual FY 03/04	Actual FY 04/05	Budget FY 05/06	Budget FY 06/07
Personnel	1,131,070	1,145,273	944,324	1,145,513
Overtime	-	-	-	-
Operating	103,425	213,404	488,073	835,585
Revenue	-	-	-	-

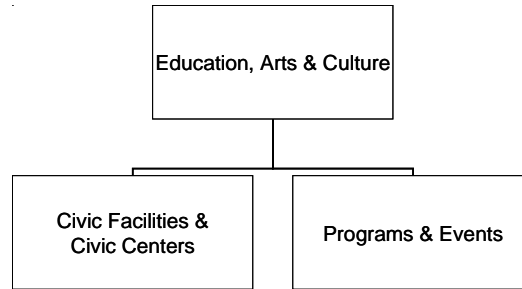


Education, Arts & Culture

Missy Crutchfield, Administrator
David Johnson, Jr., Deputy Administrator

Mission:

To expand, enhance and increase awareness and opportunities related to education, arts and culture; to provide safe, attractive and accessible public venues that invite both active participation and passive enjoyment of entertainment, cultural, and educational programs; and to take a leadership role in coordinating Chattanooga's public, private and non-profit agencies to advance public art, foster the visual and performing arts, and support educational enrichment for all citizens.



Goals & Objectives:

To maximize usage of all City of Chattanooga venues and facilities, and identify new sources of funding.

- ❶ Increase usage days and attendance by 10% in the coming year.
- ❷ Identify opportunities for new education, arts and cultural programs by actively seeking sponsorships, partnerships and grants.
- ❸ Promote film production through the newly created Chattanooga Film Commission.
- ❹ Cultivate new partnerships with all public and private educational institutions and organizations.
- ❺ Strengthen and develop effective community programming through collaboration with the Department of Parks & Recreation.

To expand education, arts and cultural opportunities for underserved segments of the community.

- ❶ Increase and develop networking and programming opportunities between education, arts and cultural groups and area churches.
- ❷ Expand programming that addresses diversity issues, social issues and community concerns.
- ❸ Launch a capital campaign for renovation of the Community Theatre at Memorial Auditorium and establish it as an arts incubator for youth at risk, offering education, arts and cultural programs, workshops, performances and mentoring.
- ❹ Continue to work with area social service agencies to expand access to education, arts and cultural programs for their clients.

To enhance the visibility of the arts in Chattanooga.

- ❶ Maintain the integrity and historic preservation of the City of Chattanooga civic facilities.
- ❷ Collaborate with local education, arts and cultural groups to promote growth of special events and on-going programs at City of Chattanooga public sites.
- ❸ Use City of Chattanooga civic facilities, civic centers, recreation facilities, and outdoor sites for Education, Arts & Culture events and programs.
- ❹ Identify opportunities for partnerships with all print, broadcast and on-line media to create new outlets for education, arts and cultural information.

Description:

Education, Arts and Culture provides a wide variety of activities throughout the city through its civic facilities. The department consists of two major Civic Facilities and three Civic Centers. Civic Facilities manage, maintain and promote the use of the Memorial Auditorium and Tivoli Theatre. These facilities offer a gathering place for all citizens to enjoy the arts, special events, as well as regular programming for the public. They also host a wide variety of programming for school groups and young children. The Civic Centers promote the arts with programs that include art, craft, and music classes at Eastgate Senior Activity Center, Heritage House, and North River Civic Center. In addition to programs and information, publications are released to further enhance the awareness of the arts.

Performance Measures	Actual FY05	Goal FY06	Actual FY06	Goal FY07
Civic Facilities - Attendance	285,451	314,000	235,000	260,000
Civic Facilities - # of Events	450	495	451	495
North River Civic Center - Attendance	12,774	15,000	14,000	15,000

Education, Arts & Culture

Missy Crutchfield, Administrator

David Johnson, Deputy Administrator

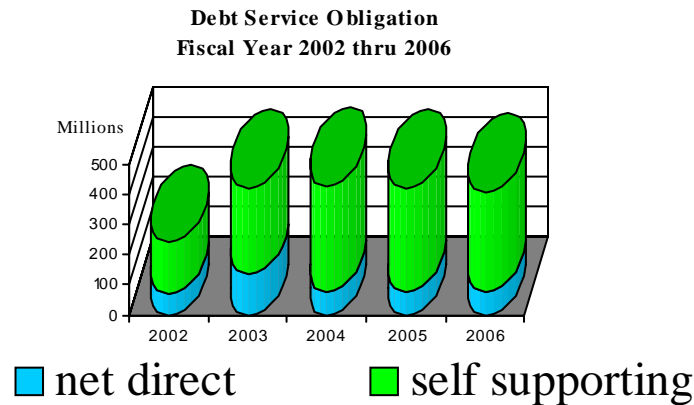
Department Summary				
	Actual FY 03/04	Actual FY 04/05	Budget FY 05/06	Budget FY 06/07
Administration	\$ -	\$ -	\$ 203,352	\$ 327,461
Civic Facilities	0	0	1,191,478	1,509,831
Arts & Culture	0	0	126,111	367,325
Total Expenditures	\$ -	\$ -	\$ 1,520,941	\$ 2,204,617
Per Capita	\$ -	\$ -	\$ 9.82	\$ 14.25
Positions Authorized	0	0	24	26

Resources				
	Actual FY 03/04	Actual FY 04/05	Budget FY 05/06	Budget FY 06/07
Personnel	\$ -	\$ -	\$ 965,929	\$ 1,246,985
Overtime	0	0	32,427	34,225
Operating	0	0	522,585	923,407
Revenue	0	0	625,250	637,000

Note: Due to reorganization in FY06, this department was created. The majority of the budget is the transfer of civic facilities from the department of Parks & Recreation.

Debt Service Fund

The Debt Service Fund was established to account for all principal and interest payments on the City's long-term debt. This fund is accounted for using the modified accrual method of accounting. The long-term debt is composed of City of Chattanooga General Obligation Bonds, Notes Payable, and Capital Leases. A majority of the outstanding debt is general obligation bonds. The debt can be either Direct Indebtedness, in which case an operating transfer is made from the General Fund for the maturity payments, or it can be an Indirect Indebtedness, with the supporting fund transferring funds for the maturities. The following chart shows the history of the City's debt over the past five years and the relationship between Direct and Indirect Indebtedness.

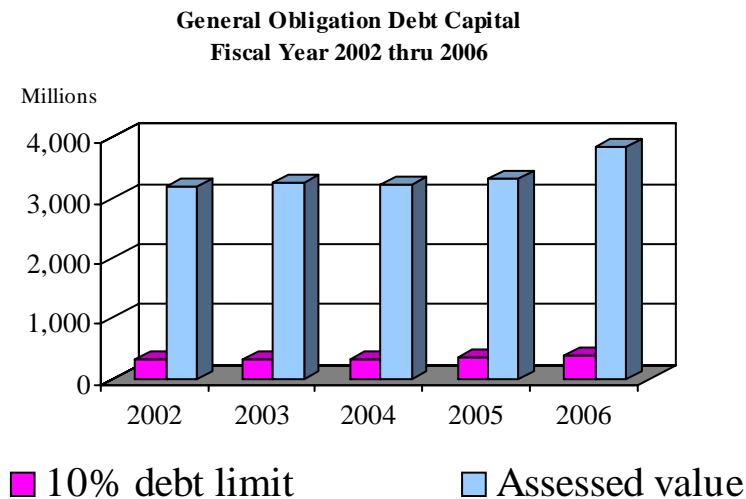


Gross outstanding indebtedness as of June 30, 2006 is \$ 417,389,712. This amount includes a 30-year capital lease of \$115,925,472 with final payment due on October 1, 2030 and 5-year capital lease of \$3,800,000 (balance on June 30, 2006 is \$2,350,237) with final payment due on July 1, 2009. Total authorized unissued debt at June 30, 2006 consist of 2003 TMBF Loan of \$3,336,302 and 2004 TMBF Loan of \$10,927,536.

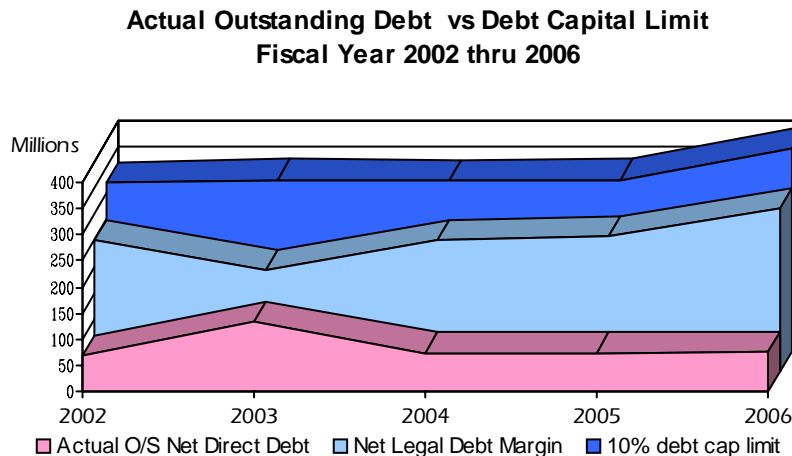
The City government is authorized by the City Charter to issue bonds. Title 6, Chapter V, Article I, Section 6.107 of the Charter creates this authority and at the same time creates a debt limit.

Sec.6.107. General Debt Limit. Hereafter no bonds shall be issued by the City of Chattanooga in such an aggregate amount as will create or increase the total bonded indebtedness of said City more than ten percent (10%) of the assessed valuation for the preceding year of all taxable property in said City.

The following chart shows the debt limit for the past five years, based upon the assessed property valuation for the same period of time. After viewing the debt limits imposed by the City Charter when considering the assessed property valuation, the next chart presented compares the Net Direct Indebtedness with the 10% Debt Limit.



The Net Direct Indebtedness is the Gross Indebtedness less the Self-Supporting Indebtedness and the Debt Service Fund Balance for each year. As is evidenced by the following chart, the City's Net Legal Debt Margin is very favorable.



In October 2000, the City entered into a 30-year noncancelable capital lease agreement with the Chattanooga Downtown Redevelopment Corporation (CDRC), formerly the Southside Redevelopment Corporation, for the purpose of financing the cost of designing, acquiring, constructing and equipping four (4) facilities in the Tourist Development Zone comprising of more than 631,210 sq. ft. at a cost of over \$120M. The lease provides for semi-annual payments in amounts sufficient to meet the annual debt service requirements on \$129M in revenue bonds issued by the Industrial Development Board (IDB) of the City of Chattanooga on behalf of the CDRC, a non-profit corporation. IDB bonds are secured by payments to be made by the CDRC. The lease payments will be funded by the city's share from the 1/2% increase in the county-wide sales tax passed by the county-wide referendum (see page 151 for more details), income from The Chattanooga, state incremental sales tax generated in the Tourist Development Zone and interest income from a debt service fund in excess of \$9M included as part of the bond issue. The City's obligation under the capital lease is estimated at \$115,925,472 at June 30, 2006. The debt service reserve fund held by the fiscal agent at June 30, 2006 amounts to \$9,782,594. The fiscal agent is required by the agreement to apply any interest on the debt service reserve fund toward the lease payments. The debt service reserve fund will be used to retire debt near the end of the lease. Beginning in FY2003, this long-term lease agreement is reported as an obligation from the City resulting in a high increase in the gross outstanding debt.

In order to take advantage of declining interest rates in 2002, the City issued \$58,130,000 General Obligation Refunding Bonds and \$38,290,000 Series A Refunding Bonds. These bonds refunded certain outstanding issues in FY02. That same year, the City also issued \$54,990,000 Hotel-Motel Tax Revenue Pledge Bonds for the 21st Century Waterfront Plan which is for the improvement in the downtown and riverfront area to encourage tourism and enhance the quality of life in Chattanooga.

In FY03, the City issued \$12,190,000 General Obligation Bonds and \$13,175,000 Sewer Refunding Bonds. The City also entered into a loan agreement with the State of TN Department of Environment and Conservation for an amount up to \$37,321,000 from the State Revolving Loan Fund. This loan is for sewer projects related to upgrades & expansion of the Moccasin Bend Waste Water Treatment Plant. Loan funds are drawn as needed. The loan has an interest rate of 2.98% with repayment over 20 years.

In FY04, the City entered into an agreement with the Tennessee Municipal Bond Fund for a variable rate loan not to exceed \$6M. This debt is to partially fund certain projects in the FY02 Capital Budget. The City also

increased the State Revolving Loan Fund debt by \$3.4M increasing the total loan amount from \$37,321,000 up to \$40,721,000. Pursuant to a loan agreement with Fannie Mae American Communities Fund, the City is authorized to incur indebtedness up to \$5,000,000 to finance the cost of infrastructure relative to the Alton Park Hope VI grant as part of the City's match. The source of funds for repaying the loan shall be program income generated by Chattanooga Neighborhood Enterprise (CNE) from the use of funds obtained through Community Development Block Grant (CDBG) activities. In the event program income is insufficient to pay the loan, the City pledges to pay the same from available appropriations or reserves. The loan is structured on a ten-year amortization schedule with the possibility of an earlier lump-sum payment. Funds will be drawn as needed and as of June 30, 2006 the City had drawn down \$2,473,620. A five year Capital Lease Agreement for \$3.8M was entered into by the city for the 800 MHz Communication System. Lease payments will be funded by the Hamilton County Emergency Communication District (911) subject to availability of funds, pursuant to an interlocal agreement between the city, Hamilton County and 911.

In 2004 the CDRC entered into a swaption contract to provide an upfront payment of \$3,088,000 based on a notional amount of \$59,655,000. As a synthetic refunding of its 2000 bonds, this payment represents the risk-adjusted, present-value savings of a refunding in October 2010 without issuing refunding bonds currently. The counterparty has the option to exercise the agreement on October 1, 2010. The fixed rate swap (5.45%) was set at a rate that, when added to an assumption for remarketing and liquidity costs, will approximate the coupons of the "refunded" bonds. The swap's variable payment would be based on the Bond Market Association Municipal Swap Index. At June 30, 2006, the swap had a negative fair value of \$3,743,275.

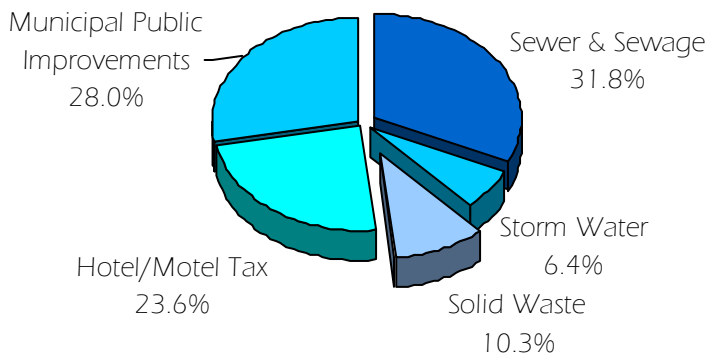
In FY05, the City issued \$51,375,000 General Obligation Refunding Bonds Series 2005A. These bonds refunded portions of outstanding issues of 2001 General Obligation, 2002 Hotel-Motel Tax, 1998 Sewer, Storm Water and Solid Waste General Obligation and 2001 Storm Water and Solid Waste General Obligation bonds. In December 2004, the City received approval to enter into an agreement with the Public Building Authority of Clarksville, Tennessee (PBACC) from the Tennessee Municipal Bond Fund Series 2004 for an amount not to exceed \$25,000,000 including originating cost of the loan used to fund the Fiscal Year 2004 and 2005 Capital Projects. As of June 30, 2006, \$13,045,464 had been issued out of the total \$23,117,171 estimated projects cost.

The \$417,389,712 Gross Outstanding Indebtedness of the City of Chattanooga as of June 30, 2006 reflects the financing decisions being made by the City to meet its long-term goals.

As these charts point out, the City is concentrating on Sewers and Municipal Public Improvements Bonds to satisfy the needs generated by these goals. All of the Sewer portion of the debt and 75.4% of the debt for Municipal Public Improvements is self supported debt.

General Obligation Bonds by Purpose

Fiscal Year 2006



The City is in an excellent position to issue additional debt if required for future projects. The operating transfer from the General Fund to pay the non-supported portion of the debt has remained fairly constant for the past five years, as reflected in the following chart.

In FY 2003, the General Fund appropriated \$6,193,086. The decrease from prior year was due to increased refunding and debt retirements.

In FY 2004, the General Fund appropriated \$7,636,840. This increase from FY03 reflected the new \$12.2 million G.O. Bonds issued that same year.

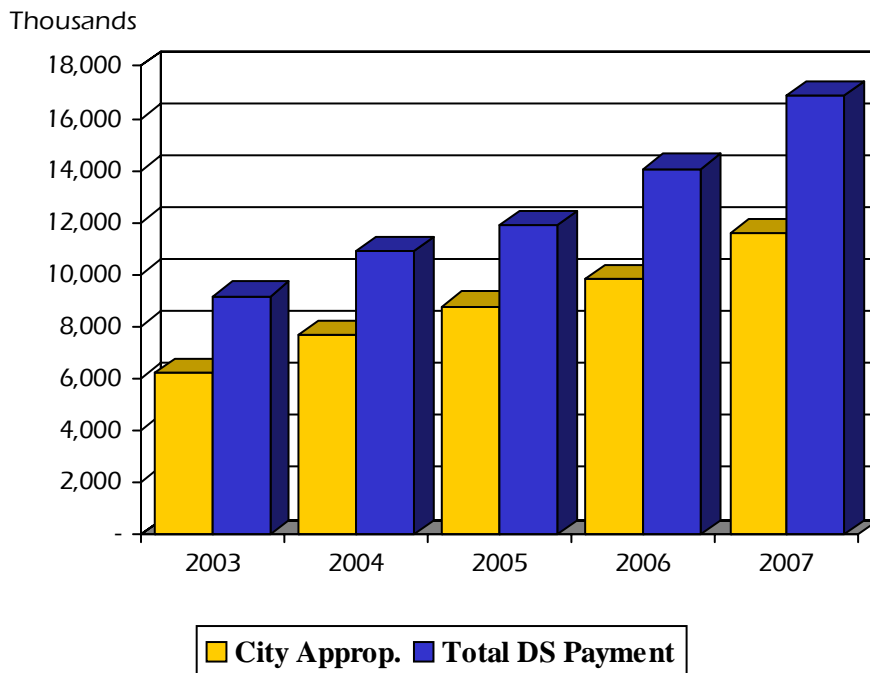
In FY 2005, the General Fund appropriated \$8,772,293. This increase from FY04 covered additional debt from FY04 that will be paid in FY05.

In FY 2006, the General Fund appropriated \$9,801,307. This increase from FY05 covered additional funds withdrawn from authorized bonds and loans in FY05 and paid in FY06.

In FY 2007, the General Fund will appropriate \$11,567,051. This increase from FY06 reflects an anticipated debt issue of \$30M to cover FY06 and FY07 capital project expenditures.

General Fund Debt Service Appropriation

Fiscal Years 2003 thru 2007



Overlapping Debt

In addition to the City, the County has the power to issue debt and to levy taxes or cause taxes to be levied on taxable property in the City. As of June 30, 2006, the County had gross outstanding general obligation bonded debt of \$125,510,000 and net indebtedness of \$125,224,164. The percentage of County net indebtedness applicable to the City is 61.49% or \$87,645,429. Also included in this section on Debt Service are schedules on Debt Ratios as of June 30, 2006, Historical Debt Ratios, and an analysis of General Obligation Debt as of June 30, 2006.

Outstanding General Obligation Debt

The following table sets forth all outstanding general obligation bond and note indebtedness of the City less applicable exclusions as of June 30, 2006; amounts are not adjusted for the City's share of County debt.

General Obligation Bonds by Purpose		
Municipal Public Improvement ⁽¹⁾	159,728,898	
Sewer and Sewage Facilities	<u>74,361,102</u>	
Total Bonded Indebtedness		234,090,000
Other Long-Term Indebtedness		
Chatt. Downtown Redev. Capital Lease	115,925,472	
Fannie Mae American Communities Fund (Hope VI)	2,473,620	
800 MHz Equipment Capital Lease	2,350,237	
General Obligation Capital Outlay Notes	<u>62,550,382</u>	
Total Long-Term Indebtedness		<u>183,299,712</u>
Gross Direct Indebtedness		417,389,712
Less: Self-Supporting Indebtedness		
Sewer and Sewage Facilities Bonds ⁽²⁾	74,361,102	
State Revolving Loan-CSO (ISS portion) ⁽³⁾	36,965,687	
State of GA Revolving Loan (ISS portion) ⁽⁴⁾	5,336,988	
Cap Lease City of Collegedale (ISS)	214,562	
Chatt. Downtown Redev. Capital Lease ⁽⁵⁾	115,925,472	
State Revolving Loan-CSO (StormWater portion) ⁽³⁾	1,150,183	
Municipal Public Improvement Bonds(StWa&SoWa) ⁽⁶⁾	39,048,503	
800 MHz Equipment Capital Lease	2,350,237	
Hotel/Motel Tax Revenue Pledge	55,174,987	
Fannie Mae Loan (CDBG)	2,473,620	
2005 Republic Parking Equipment Loan	<u>126,923</u>	
Total Self Supporting Indebtedness		333,128,264
Debt Service Fund ⁽⁷⁾		<u>7,139,208</u>
Net Direct Indebtedness		77,122,240
Plus: Estimated Net Overlapping Indebtedness		<u>87,645,429</u>
Net Direct and Net Overlapping Indebtedness		<u>164,767,668</u>

- Note:**
- (1) \$340,000 is payable from the hotel-motel tax collected by Hamilton County for such purpose,
 - (2) Sewer and Sewage Facilities Bonds have the pledge of unlimited ad valorem taxes on all taxable property in the City for their repayment. However, such bonds have been paid by the City from revenues derived from the operation of the City's Interceptor Sewer System.
 - (3) This amount represents 100 percent of the outstanding balance on a State revolving loan, which will be paid by the City from revenues derived from the operations of the City's Interceptor Sewer System and from the operations of the Storm Water fund.
 - (4) The City of Chattanooga is the lead agent on the State of Georgia Revolving Loan; however, the debt is to be repaid by participating North Georgia municipalities.
 - (5) Funding will be paid by revenues from incremental State sales tax, profits from the Chattanooga center, and the city's Share of the 1/2% increase in the county-wide sales tax passed by county-wide referendum held in February 2004. This increase replaced the 1/2% city-only sales tax effective July 1, 2004.
 - (6) \$39,048,503 represents the outstanding balance of 1998 through 2005 Municipal Public Improvement Bonds of which \$14,995,854 is related to Storm Water and \$24,052,651 is related to Solid Waste, which will be paid by the city from the revenue derived from the operations of these funds.
 - (7) This represents unaudited Fund Balance at June 30, 2006.

Debt Ratios

The following table sets forth certain ratios relating to the City's general obligation indebtedness as of June 30, 2006.

	<u>Amount of Indebtedness</u>	<u>Per Capita</u> ¹	<u>Percentage of Assessed Valuation</u> ²	<u>Percentage of Full Valuation</u> ³
Gross Direct Indebtedness ⁴	\$ 417,389,712	\$ 2,697	10.81%	3.49%
Net Direct Indebtedness ⁴	77,122,240	498	2.00%	0.65%
Gross Direct and Net Overlapping Indebtedness ⁵	505,035,140	3,263	13.08%	4.22%
Net Direct and Net Overlapping Indebtedness ⁵	164,767,668	1,065	4.27%	1.38%
Per Capita Assessed Valuation ¹	\$24,944 *			
Per Capita Full Valuation ¹	\$77,251 *			

*Based on 2006 population estimate.

- Notes:
- (1) The City's population in 2006 was estimated at 154,762.
 - (2) The City's preliminary assessed valuation of taxable property as of June 30, 2006 was \$3,860,452,959.
 - (3) The City's estimated full valuation of taxable property as of June 30, 2006 was \$11,955,447,979.
 - (4) See "Historical Debt Ratios" under this section.
 - (5) The County's net overlapping indebtedness is \$142,546,173. The City's share is \$87,645,429. (61.4856%).

Other Long-Term Indebtedness

As of June 30, 2006, the City had the following other outstanding long-term indebtedness.

	Outstanding Amount	Issue Dated Date	Maturity
State of Tennessee Revolving Loan	2,300,367	03/01/1993	02/28/2013
Capital Outlay Notes (1)	60,781	09/01/1992	09/01/2006
State of Tennessee Revolving Loan 2003	35,815,503	02/03/2003	10/20/2024
Tennessee Municipal League Bond Pool (1997)	3,935,023	02/01/1997	05/25/2012
State of Georgia Revolving Loan (2)	5,336,989	07/01/2000	10/01/2019
Fire Hall Land Note (3)	31,073	04/01/1999	04/01/2014
Capital Lease City of Collegedale (4)	214,562	10/01/2000	08/01/2014
Chatt. Downtown Redev. Corp. Capital Lease (5)	115,925,472	07/01/2002	10/01/2030
800 MHz Equipment Capital Lease	2,350,237	10/01/2003	07/01/2009
Fannie Mae Notes	2,473,620	03/15/2004	01/01/2015
Tennessee Municipal League Bond Pool (2003)	1,683,698	09/07/2003	05/25/2018
Tennessee Municipal League Bond Pool (2004)	13,045,464	05/20/2005	04/20/2025
Republic Parking Equipment Loan (2005)	126,923	05/01/2005	05/01/2008
Total	<u>\$183,299,712</u>		

Notes:

- (1) *City's share of Parking Garage at the Joint Courts Building.*
- (2) *Loan agreement with the State of Georgia.*
- (3) *Land purchased for \$45,000 to build a Fire Super Station. Term of Loan - 15 years at 9.5%.*
- (4) *To lease and purchase an interceptor gravity sewer line, force main, pump station, easements and fee for property associated with purchase.*
- (5) *Construction and purchase of the Conference Center (Chattanooga), Trade Center expansion, Development Resource Center, Parking Garage and associated infrastructure improvements.*

Future Capital Financing

Each year the City develops and formally adopts a long range, five year capital improvement program (CIP). Annually, as part of the CIP process, the City departments are asked to review and prioritize their capital needs for the next five years. The capital projects for the first fiscal year of the five year CIP form the basis of the capital budget for that fiscal year. When the capital budget projects are finalized for the fiscal year, those projects are formally adopted by the City Council. The capital budget is funded each year from a variety of sources including debt proceeds, City appropriations, and Federal and State aid. Since departmental needs often change over time, the CIP is considered preliminary and subject to change until a capital budget is formally adopted by the City Council for a given fiscal year.

City of Chattanooga, Tennessee
 General Obligation Self Supporting Bonded Debt Service Requirements
 As of June 30, 2006

**Sewer & Sewage Facilities Bonds
 Municipal Public Improvement Bonds
 (Storm Water and Solidwaste)
 and State Revolving Loan (CSO)**

Fiscal Year	Principal	Interest	Total P & I Requirements
2007	14,289,220.73	6,356,516.73	20,645,737.46
2008	12,688,434.28	5,837,334.04	18,525,768.32
2009	14,679,860.91	5,341,447.08	20,021,307.99
2010	12,826,627.98	4,726,357.48	17,552,985.46
2011	12,121,707.13	4,163,494.60	16,285,201.73
2012	10,261,094.36	3,648,054.53	13,909,148.89
2013	10,495,283.13	3,172,857.58	13,668,140.71
2014	9,530,544.91	2,729,867.98	12,260,412.89
2015	9,772,122.66	2,301,499.61	12,073,622.27
2016	8,113,554.71	1,899,742.50	10,013,297.21
2017	8,494,902.72	1,524,297.11	10,019,199.83
2018	8,891,125.97	1,130,555.86	10,021,681.83
2019	7,724,387.56	759,245.02	8,483,632.58
2020	2,795,910.41	540,305.90	3,336,216.31
2021	2,648,715.00	463,743.62	3,112,458.62
2022	2,739,685.00	374,546.82	3,114,231.82
2023	2,832,649.00	282,035.20	3,114,684.20
2024	2,932,667.00	186,160.80	3,118,827.80
2025	2,619,731.00	87,305.22	2,707,036.22
2026	618,800.00	30,419.62	649,219.62
Total	\$ 157,077,024.46	\$ 45,555,787.30	\$ 202,632,811.76

Does not include CDRC (Southside) Capital Lease of \$115,925,472 which is supported by local-option sales tax. Total authorized unissued debt at June 30, 2006 consist of 2003 TMBF Loan of \$3,336,302 and 2004 TMBF Loan of \$10,927,536.

City of Chattanooga, Tennessee
 General Obligation Debt Service Requirements
 As of June 30, 2006

<u>Year</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2007	8,507,043.91	6,249,283.88	14,756,327.79
2008	7,414,825.12	5,949,439.75	13,364,264.87
2009	8,785,212.33	5,646,881.37	14,432,093.70
2010	9,066,736.29	5,274,035.76	14,340,772.05
2011	8,402,276.05	4,921,777.72	13,324,053.77
2012	6,657,790.95	4,604,514.28	11,262,305.23
2013	6,155,836.90	4,324,319.90	10,480,156.80
2014	6,204,407.35	4,070,260.17	10,274,667.52
2015	6,560,651.20	3,802,602.50	10,363,253.70
2016	6,710,835.00	3,512,146.62	10,222,981.62
2017	5,914,491.00	3,231,579.43	9,146,070.43
2018	5,142,775.00	2,965,083.86	8,107,858.86
2019	3,924,002.00	2,728,601.91	6,652,603.91
2020	4,024,132.00	2,547,504.12	6,571,636.12
2021	4,384,000.00	2,407,506.40	6,791,506.40
2022	4,690,000.00	2,183,614.20	6,873,614.20
2023	5,000,000.00	1,944,407.80	6,944,407.80
2024	5,320,000.00	1,696,762.20	7,016,762.20
2025	5,660,000.00	1,440,630.30	7,100,630.30
2026	6,002,200.00	1,168,217.90	7,170,417.90
2027	3,470,000.00	879,075.00	4,349,075.00
2028	3,700,000.00	717,750.00	4,417,750.00
2029	3,950,000.00	535,750.00	4,485,750.00
2030	4,225,000.00	331,375.00	4,556,375.00
2031	4,515,000.00	112,875.00	4,627,875.00
Total	\$ 144,387,215.10	\$ 73,245,995.08	\$ 217,633,210.18

Does not include CDRC (Southside) Capital Lease of \$115,925,472 which is supported by local-option sales tax. Total authorized unissued debt at June 30, 2006 consist of 2003 TMBF Loan of \$3,336,302 and 2004 TMBF Loan of \$10,927,536.

GOVERNMENTAL ACTIVITIES

Serial Bonds:

	Outstanding July 1, 2005	Interest Pd FY 2006	Issued FY 2006	Retired FY 2006	Outstanding 06/30/06	Maturing FY 2007	Interest Payable FY 2007
1998 Public Improvement Refunding	7,222,400	388,967	0	13,200	7,209,200	208,800	383,463
2001 Municipal Public Improvement	18,821,200	936,038	0	1,005,000	17,816,200	1,055,000	890,880
2002 Municipal Public Refunding	10,712,000	464,891	0	1,963,100	8,748,900	1,868,900	377,004
2002 Series A Refunding	4,590,356	171,557	0	652,048	3,938,308	641,010	139,230
2002 Hotel-Motel Tax Pledge	49,705,000	2,477,538	0	0	49,705,000	720,000	2,202,488
2003 Series A General Obligation	11,360,000	404,376	0	790,000	10,570,000	790,000	380,676
2005A Municipal Public Improvement Refunding	17,436,521	646,745	0	213,720	17,222,801	24,409	763,336
2005A Hotel-Motel Tax Pledge Refunding	5,469,987	203,642	0	0	5,469,987	20,157	240,853
Total Serial Bonds	125,317,464	5,693,754	0	4,637,068	120,680,396	5,328,276	5,377,930

Notes Payable:

Hamilton Count Parking Garage	121,562	5,911	0	60,781	60,781	60,781	1,975
1997 TML Bond Fund	4,477,023	132,164	0	542,000	3,935,023	571,000	157,401
1999 Fire Hall Land Note	33,627	3,085	0	2,554	31,073	2,807	2,832
2003 Fannie Mae	1,534,829	88,516	1,438,791	500,000	2,473,620	500,000	64,716
2003 TML Bond Fund	1,901,771	58,262	120,927	339,000	1,683,698	350,000	69,032
2004 TML Bond Fund	5,525,378	283,240	8,547,086	1,027,000	13,045,464	1,055,000	534,864
2005 Republic Parking Equipment Loan	0	11,175	186,703	59,780	126,923	64,101	6,854
Total Notes Payable	13,594,190	582,353	10,293,507	2,531,115	21,356,582	2,603,689	837,674

Capital leases payable:

Southside Capital Lease	115,925,472	7,198,975	0	0	115,925,472	2,186,735	7,517,990
800 MHz Equipment Capital Lease	2,917,191	41,805	0	566,954	2,350,237	575,079	33,680
Total Capital Leases Payable	118,842,663	7,240,780	0	566,954	118,275,709	2,761,814	7,551,670
Total governmental activities	257,754,317	13,516,887	10,293,507	7,735,137	260,312,687	10,693,779	13,767,274

City of Chattanooga, TN
 Analysis of General Obligation Debt
 June 30, 2006

BUSINESS TYPE ACTIVITIES:

	Outstanding July 1, 2005	Interest Pd FY 2006	Issued FY 2006	Retired FY 2006	Outstanding 06/30/06	Maturing FY 2007	Interest Payable FY 2007
Interceptor Sewer System:							
Serial Bonds:							
1998 Sewer & Sewage Facilities	2,690,000	100,022	0	1,315,000	1,375,000	1,375,000	34,398
1998 Sewer & Sewage Facilities Refunding	13,337,900	701,272	0	51,800	13,286,100	816,200	679,754
2002 Municipal Public Refunding	20,879,343	918,721	0	1,550,191	19,329,152	855,191	878,399
2002 Series A Refunding	24,519,644	916,381	0	3,482,952	21,036,692	3,423,990	743,707
2003 B Sewer & Sewage Facilities Refunding	9,050,000	276,925	0	2,185,000	6,865,000	2,375,000	211,375
2005A Municipal Public Improvement Refunding	12,545,129	502,335	0	75,971	12,469,158	22	594,096
Total serial bonds	83,022,016	3,415,656	0	8,660,914	74,361,102	8,845,403	3,141,729
Notes payable:							
CSO State Revolving Loan	1,297,921	48,973	0	147,737	1,150,184	153,720	42,996
State of Georgia Revolving Loan	5,629,576	220,831	0	292,587	5,336,989	304,468	208,950
2003 State Revolving Loan	37,212,858	1,089,957	0	1,397,355	35,815,503	1,439,570	1,047,744
Total notes payable	44,140,355	1,359,761	0	1,837,679	42,302,676	1,897,758	1,299,690
Capital leases payable:							
2001 Capital Lease City of Collegedale	234,453	13,762	0	19,891	214,562	21,019	12,633
Total capital leases payable	234,453	13,762	0	19,891	214,562	21,019	12,633
Total Interceptor Sewer System	127,396,824	4,789,179	0	10,518,484	116,878,340	10,764,180	4,454,053
Solid Waste & Sanitation Fund:							
Serial Bonds:							
1998 Municipal Public Improvement	1,485,000	55,075	0	725,000	760,000	760,000	18,941
1998 Municipal Public Improvement Refunding	3,686,100	202,736	0	0	3,686,100	0	202,736
2001 Municipal Public Improvement	3,202,600	159,282	0	170,000	3,032,600	180,000	151,598
2002 Municipal Public Improvement-Refunding	7,790,113	365,790	0	1,015,225	6,774,888	1,074,073	314,363
2005A Municipal Public Improvement Refunding	9,877,293	386,746	0	78,230	9,799,063	4,169	457,129
Total Solid Waste & Sanitation Fund	26,041,106	1,169,629	0	1,988,455	24,052,651	2,018,242	1,144,765

City of Chattanooga, TN
 Analysis of General Obligation Debt
 June 30, 2006

	Outstanding July 1, 2005	Interest Pd FY 2006	Issued FY 2006	Retired FY 2006	Outstanding 06/30/06	Maturing FY 2007	Interest Payable FY 2007
Stormwater fund							
Serial Bonds:							
1998 Municipal Public Improvement	1,105,000	41,179	0	540,000	565,000	565,000	14,162
1998 Municipal Public Improvement Refunding	2,528,600	139,073	0	0	2,528,600	0	139,073
2001 Municipal Public Improvement	951,200	47,305	0	50,000	901,200	50,000	45,023
2002 Municipal Public Improvement-Refunding	5,693,546	268,559	0	696,484	4,997,062	736,836	233,278
2005A Municipal Public Improvement Refunding	6,046,071	239,498	0	42,079	6,003,992	1,243	283,168
Total serial bonds	16,324,417	735,614	0	1,328,563	14,995,854	1,353,079	714,703
Notes payable:							
State Revolving Loan	1,297,921	48,984	0	147,738	1,150,183	153,720	42,996
	1,297,921	48,984	0	147,738	1,150,183	153,720	42,996
Total Stormwater Fund	17,622,338	784,598	0	1,476,301	16,146,037	1,506,799	757,699
TOTAL GENERAL OBLIGATION DEBT	428,814,585	20,260,293	10,293,507	21,718,377	417,389,715	24,983,000	20,123,791
PRIMARY GOVERNMENT REVENUE BONDS AND OTHER DEBTS							
Electric Power Board							
Revenue Bonds:							
2001 Electric System Revenue Bonds	33,600,000	1,664,800	0	1,600,000	32,000,000	1,600,000	1,588,800
Total Primary Government Revenue Bonds	33,600,000	1,664,800	0	1,600,000	32,000,000	1,600,000	1,588,800
Notes And Loans:							
Feb 05 Equipment Note	756,637	30,304	0	149,344	607,293	155,750	23,599
May 05 Equipment Note	548,510	23,113	0	103,701	444,809	108,583	18,230
Jun 05 Equipment Note	468,313	19,993	0	88,433	379,880	92,652	15,774
Oct 05 Equipment Note	0	16,319	506,648	75,759	430,889	105,157	17,614
Dec 05 Equipment Note	0	19,941	842,278	88,240	754,038	183,156	33,207
Total Electric Power Board	1,773,460	109,670	1,348,926	505,477	2,616,909	645,298	108,424
Total Primary Government	35,373,460	1,774,470	1,348,926	2,105,477	34,616,909	2,245,298	1,697,224

City of Chattanooga, TN
 Analysis of General Obligation Debt
 June 30, 2006

COMPONENT UNITS

Revenue Bonds:

Metropolitan Airport Authority:

2002 Airport Revenue Series A Refunding
 2002 Airport Revenue Series B
 Total Metropolitan Airport Authority

Outstanding July 1, 2005	Interest Pd FY 2006	Issued FY 2006	Retired FY 2006	Outstanding 06/30/06	Maturing FY 2007	Interest Payable FY 2007
12,625,000	411,731	0	0	12,625,000	0	669,125
1,895,000	78,788	0	585,000	1,310,000	630,000	39,440
14,520,000	490,519	0	585,000	13,935,000	630,000	708,565

Chatt Downtown Redevelopment Corporation:

2000 Chatt Lease Rental Revenue Bonds

129,200,000	7,198,975	0	0	129,200,000	2,570,000	7,134,725
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Total Chatt. Downtown Redev. Corp.

129,200,000	7,198,975	0	0	129,200,000	2,570,000	7,134,725
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Total Revenue Bonds

143,720,000	7,689,494	0	585,000	143,135,000	3,200,000	7,843,290
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Other Debts:

Chatt Downtown Redevelopment Corporation:

Notes And Loans:

2005 Republic Parking Equipment Loan
 Total Chatt. Downtown Redev. Corp.

186,703	0	0	186,703	0	0	0
186,703	0	0	186,703	0	0	0

Total Other Debts

186,703	0	0	186,703	0	0	0
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Total Component Units

143,906,703	7,689,494	0	771,703	143,135,000	3,200,000	7,843,290
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History of General Obligation Debt

The following table sets forth all outstanding general obligation bond and note indebtedness of the city at the end of the fiscal years 1999/00 through 2005/06, less applicable exclusions, adjusted to reflect the City's applicable share of County debt.

	2000	2001	2002	2003	2004	2005	2006
General Obligation Bonds by Purpose							
Public Buildings Improvement	\$ 530,000	\$ 265,000	\$ -	\$ -	\$ -	\$ -	\$ -
Sewer and Sewage Facilities	124,002,403	115,758,219	107,942,691	100,678,646	92,029,992	83,022,016	74,361,102
Municipal Public Improvement	81,887,597	125,716,782	120,057,309	181,276,354	174,535,008	167,682,984	159,728,898
Total Bonded Indebtedness	\$ 206,420,000	\$ 241,740,001	\$ 228,000,000	\$ 281,955,000	\$ 266,565,000	\$ 250,705,000	\$ 234,090,000
Other Long-Term Indebtedness							
General Obligation Capital Outlay Notes	8,804,735	8,434,926	9,866,532	24,399,322	41,145,146	39,608,208	46,145,255 ⁽¹⁾
Tennessee Municipal Bond Fund	8,296,833	7,819,523	6,550,098	5,339,097	6,619,343	19,424,258	18,664,185
Capital Leases	-	448,399	288,204	116,196,668	119,978,775	119,077,117	118,490,272 ⁽²⁾
Gross Direct Indebtedness	\$ 223,521,568	\$ 258,442,849	\$ 244,704,834	\$ 427,890,087	\$ 434,308,264	\$ 428,814,583	\$ 417,389,713
Less: Self-Supporting Indebtedness	179,866,955	179,059,226	169,016,890	289,509,352	353,562,825	346,612,744	333,128,264
Debt Service Fund	2,671,606	3,971,606	5,497,083	4,988,142	5,222,704	6,471,929	7,139,208
Net Direct Indebtedness	\$ 40,983,007	\$ 75,412,017	\$ 70,190,861	\$ 133,392,593	\$ 75,522,735	\$ 75,729,910	\$ 77,122,241
Plus: Estimated Net Overlapping Indebtedness:	88,150,799	103,117,962	109,591,857	96,147,876	107,821,749	97,486,316	87,645,429
Net Direct and Overlapping Indebtedness	\$ 129,133,806	\$ 178,529,979	\$ 179,782,718	\$ 229,540,469	\$ 183,344,484	\$ 173,216,226	\$ 164,767,669

Notes:

(1) As of June 30, 2006 Capital Outlay Notes consist of \$60,781 payable to Hamilton County for City's share of City/County Parking Garage; \$38,115,870 State of Tennessee Revolving Loan for combined sewer overflow facilities; \$5,336,989 State of Georgia Revolving Loan for the Northwest Georgia Sewer Expansion; \$2,473,620 Fannie Mae American Communities Fund for Alton Park Hope VI; \$126,922 Parking Equipment Loan and \$31,073 Fire Hall Loan.

(2) Capital leases as of June 30, 2006 includes the \$214,562 City of Collegedale for Sewer Easement, \$115,925,472 CDRC (Southside) Capital Lease and \$2,350,237 for the 800MHz Communication Equipment.

CITY OF CHATTANOOGA
HISTORICAL DEBT RATIOS
June 30, 2006 (unaudited)

Year ended June 30	1997	1998	1999	2000	2001	2002	2003	2004	2005	2006
Estimated population(1)	150,300	148,800	147,500	145,700	155,554	155,992	155,582	155,289	154,853	154,762
Appraised property valuation	\$ 6,952,125,326	\$ 7,710,994,825	\$ 7,944,005,472	\$ 7,984,908,874	\$ 8,281,644,305	\$ 9,789,654,070	\$ 9,944,568,067	\$ 10,057,472,717	\$ 10,323,946,674	\$ 11,955,447,979
Assessed property valuation	2,295,859,675	2,530,009,871	2,604,109,845	2,617,535,875	2,729,199,377	3,201,743,737	3,260,023,356	3,237,183,936	3,319,249,168	3,860,452,959
Gross indebtedness (2)	191,283,521	245,731,165	237,505,962	223,521,569	258,442,849	244,704,834	427,890,087	434,308,264	428,814,582	417,389,712
Less: Self-supporting indebtedness(3)	138,922,708	194,393,764	190,087,672	179,866,956	178,059,226	169,036,886	344,499,352	353,562,825	346,612,744	333,128,264
Debt Service Fund	8,802,830	7,126,274	2,566,687	2,671,606	4,163,307	5,497,083	4,988,142	5,222,704	6,471,929	7,139,208
Net direct indebtedness	43,557,983	44,211,127	44,851,603	40,983,007	76,220,316	70,170,865	78,402,593	75,522,735	75,729,909	77,122,240
Plus: Estimated net overlapping indebtedness	100,669,117	99,208,181	98,505,368	88,150,782	103,117,962	109,591,857	96,147,876	107,821,749	97,486,316	87,645,429

Net direct and overlapping indebtedness	\$ 144,227,100	\$ 143,419,308	\$ 143,356,971	\$ 129,133,789	\$ 179,338,278	\$ 179,762,722	\$ 174,550,469	\$ 183,344,485	\$ 173,216,225	\$ 164,767,668
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Gross debt per capita	\$ 1,272.68	\$ 1,651.42	\$ 1,610.21	\$ 1,534.12	\$ 1,661.43	\$ 1,568.70	\$ 2,750.25	\$ 2,796.77	\$ 2,769.17	\$ 2,696.98
Net direct debt per capita	289.81	297.12	304.08	281.28	489.99	449.84	503.93	486.34	489.04	498.33

Net direct and overlapping debt per capita	959.59	963.84	971.91	886.30	1,152.90	1,152.38	1,121.92	1,180.67	1,118.58	1,064.65
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Gross debt to appraised valuation	2.75%	3.19%	2.99%	2.80%	3.12%	2.50%	4.30%	4.32%	4.15%	3.49%
Net direct debt to appraised valuation	0.63%	0.57%	0.56%	0.51%	0.92%	0.72%	0.79%	0.75%	0.73%	0.65%

Net direct debt and overlapping debt to appraised valuation	2.07%	1.86%	1.80%	1.62%	2.17%	1.84%	1.76%	1.82%	1.68%	1.38%
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Gross debt to assessed valuation	8.33%	9.71%	9.12%	8.54%	9.47%	7.64%	13.13%	13.42%	12.92%	10.81%
Net direct debt to assessed valuation	1.90%	1.75%	1.72%	1.57%	2.79%	2.19%	2.40%	2.33%	2.28%	2.00%

Net direct and overlapping debt to assessed valuation	6.28%	5.67%	5.51%	4.93%	6.57%	5.61%	5.35%	5.66%	5.22%	4.27%
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(1) Population figures for all years are

(2) Gross indebtedness excludes revenue bonds payable by the Electric Power Board of Chattanooga and the Metropolitan Airport Authority.

(3) The self-supporting debt includes Sewer Bonds and municipal public improvement bonds supported by Hotel Motel taxes, CDRC capital lease, Fannie Mae American Communities fund, 800 MHz Equipment Capital Lease.

Debt Service Fund Revenues

Fiscal Years 2004-2007

Revenue Source	Actual FY 03/04	Actual FY 04/05	Budget FY 05/06	Budget FY 06/07	BUDGET '07 INC/(DEC)	% CHANGE FY 06/07	% OF TOTAL
Debt Service (Fund 3100):							
General Fund	7,636,840	8,772,293	9,801,307	11,567,051	1,765,744	18.02	68.31
Trfrs-Cap Imp Bond Fd	0	0	0		0	0.00	0.00
Trfrs-Safety Cap Project Fd	3,525	3,316	5,638	5,639	1	0.02	0.03
Hamilton County	794,983	782,163	762,683	617,731	(144,952)	(19.01)	3.65
Miscellaneous Revenue	0	0	0	0	0	0.00	0.00
911 Communication	200,000	200,000	200,000	200,000	0	0.00	1.18
City Hotel/Motel Tax	2,477,538	2,477,538	2,416,930	3,183,497	766,567	31.72	18.80
CDBG (Fannie Mae Loan)	1,821	17,109	112,589	608,759	496,170	440.69	3.59
Homeland Security Grant	0	923,688	608,759	751,683	142,924	23.48	4.44
Total Debt Service Fund	\$11,114,707	\$13,176,107	\$13,907,906	\$16,934,360	3,026,454	21.76	100.00
Grand Total	\$11,114,707	\$13,176,107	\$13,907,906	\$16,934,360	3,026,454	21.76	100.00

Debt Service Fund Expenditures

Fiscal Years 2004-2007

Expenditures	Actual FY 03/04	Actual FY 04/05	Budget FY 05/06	Budget FY 06/07	BUDGET '07 INC/(DEC)	% CHANGE FY 06/07
Debt Service (Fund 3100):						
Principal	4,725,541	5,777,360	7,163,965	9,442,942	2,278,977	31.8
Interest	6,141,098	6,118,239	6,693,941	7,421,418	727,477	10.9
Service Charges	26,434	53,198	50,000	70,000	20,000	40.0
Bond Sale Expenses	750	0	0	0	0	0.0
Total Debt Service Fund	\$10,893,823	\$11,948,797	\$13,907,906	\$16,934,360	3,026,454	21.8
Grand Total	\$10,893,823	\$11,948,797	\$13,907,906	\$16,934,360	3,026,454	21.8
Per Capita	70.02	76.95	89.81	109.42		

Capital Project Funds

Fund Structure

The Capital Projects Funds are used for the acquisition and construction of major capital facilities. The basis of budgeting is modified accrual. Included funds are Safety, Public Works, Parks & Recreation, General Government, Finance & Administration, Neighborhood Services and Education, Arts & Culture.

FY 2006 Capital Budget figures were as follows:

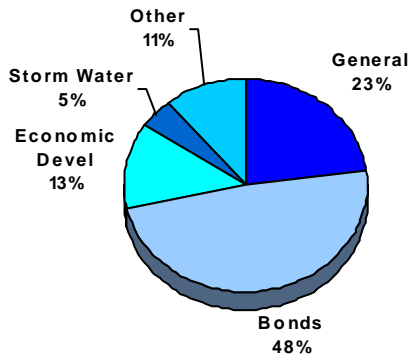
Finance & Administration	\$	20,000
General Government		20,353,313
Parks & Recreation		1,105,000
Education, Arts & Culture		300,000
Public Works		5,679,287
Police		1,025,000
Fire		954,900
Neighborhood Services		150,000
General Services		100,000
Interceptor Sewer		6,153,000
Public Works Storm Water		<u>2,100,000</u>
	\$	<u>37,940,500</u>

The FY07 Proposed Capital budget request is as follows:

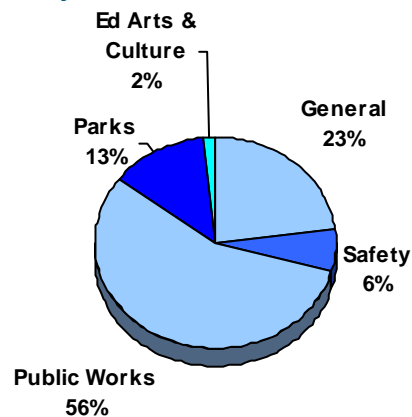
<u>Proposed Budget FY2007</u>	
Proposed Revenue FY07	
Bonds	\$ 15,046,994
General Fund	7,104,580
Economic Development	3,781,000
Hotel, Motel Tax	650,000
State of Tennessee	737,585
Homeland Security Grant	237,500
Storm Water Fund Balance	1,490,559
Other	<u>1,718,023</u>
	<u>\$ 30,766,241</u>

Budget Request FY07	
General Government	\$7,163,500
Parks & Recreation	4,112,862
Public Works	8,572,173
Police (Safety)	310,000
Fire (Safety)	1,692,500
Education, Arts & Culture (Other)	500,000
Solid Waste Fund	6,924,647
Storm Water Fund	<u>1,490,559</u>
	<u>\$ 30,766,241</u>

Fiscal Year 2006/2007 \$30,766,241



Revenues



Appropriations

Capital Fund Revenues

Fiscal Years 2004 - 2007

Revenue Source	Actual FY 03/04	Actual FY 04/05	Budget FY 05/06	Proposed Budget FY 06/07	BUDGET '04 INC/(DEC)	% CHANGE FY 03/04	% OF TOTAL
General Fund	0	3,500,000	3,500,000	7,104,580	3,604,580	103.0%	23.09%
State/Federal Grants	2,189,669	9,971,567	7,777,920	0	(7,777,920)	-100.0%	0.00%
Economic Development Fund	2,385,146	2,000,000	2,664,000	3,781,000	1,117,000	41.9%	12.29%
General Obligation Bonds	5,055,107	7,339,369	14,615,267	15,046,994	431,727	3.0%	48.91%
Interceptor Sewer Fund Bal	0	0	6,153,000	0	(6,153,000)	-100.0%	0.00%
Storm Water Fund Balance	0	1,500,000	2,100,000	1,490,559	(609,441)	-29.0%	4.84%
Other	1,547,841	4,493,594	1,130,313	3,343,108	2,212,795	195.8%	10.87%
	\$11,177,763	\$28,804,530	\$37,940,500	\$30,766,241	(7,174,259)	-18.9%	100.00%
Grand Total	\$11,177,763	\$28,804,530	\$37,940,500	\$30,766,241	(7,174,259)	-18.9%	100.00%
Annual Budget	\$25,026,116	\$28,350,044					

Revenues

The City funds its capital program through a variety of sources including current operations and reserves.

The FY2004 Capital Budget totalled \$25,026,116. Funding for the FY 2004 Capital Budget was provided by funds from Foundations and other sources in the amount of \$2,203,760, State of Tennessee and Federal grants of \$4,309,049, Fannie Mae Loan \$5,000,000, Economic Development Fund \$2,385,146 and bond issuance of \$11,128,161.

The FY 2005 Capital Budget totalled \$28,350,044. Funding for the FY 2005 Capital Budget was provided by the General Fund appropriation for Capital Improvements in the amount of \$3,500,000, Economic Development Fund \$2,000,000, Tennessee Municipal Bond Fund Loan \$11,274,010, State of Tennessee and Federal grants of \$5,264,700, The 911 Board \$3,043,796, Storm Water Fund Balance of \$1,500,000 and funds from Foundations and other sources in the amount of \$1,767,538.

Funding for the FY 2006 Capital Budget was provided by the General Fund appropriation for Capital Improvements in the amount of \$3,500,000, Economic Development Fund \$2,664,000, General Obligation Bond Fund Loan \$14,615,267, State of Tennessee and Federal grants of \$7,777,920, Interceptor Sewer Fund Balance of \$6,153,000, Storm Water Fund Balance of \$2,100,000 and funds from Foundations and other sources in the amount of \$1,130,313.

Proposed funding for the FY 2007 Capital Budget is provided by the General Fund appropriation for Capital Improvements in the amount of \$7,104,580, Economic Development Fund \$3,781,000, General Obligation Bond Fund Loan \$15,046,994, Storm Water Fund Balance of \$1,490,559 and funds from Foundations and other sources in the amount of \$3,343,108.

Capital Fund Expenditures

Fiscal Years 2004 - 2007

Expenditures	Actual FY 03/04	Actual FY 04/05	Budget FY 05/06	Proposed Budget FY 06/07	BUDGET '04 INC/(DEC)	% CHANGE FY 04/05	% OF TOTAL
Capital Projects:							
Police (Fund P411)	3,001,604	2,275,630	1,025,000	310,000	(715,000)	-69.8%	1.01%
Fire (Fund P411)	1,579,967	1,197,832	954,900	1,692,500	737,600	77.2%	5.50%
Public Works (Fund P416)	19,395,689	12,665,890	5,679,287	16,987,379	11,308,092	199.1%	55.21%
Parks & Recreation (Fund P415)	5,637,829	3,972,346	1,105,000	4,112,862	3,007,862	272.2%	13.37%
General Government (Fund P413)	5,146,662	6,810,604	20,353,313	7,163,500	(13,189,813)	-64.8%	23.28%
Finance & Admin (Fund P413)	0		20,000	0	(20,000)	-100.0%	0.00%
General Services (Fund P414)	0	40,240	100,000	0	(100,000)	-100.0%	0.00%
Education, Arts & Culture	0	0	150,000	500,000	350,000	233.3%	1.63%
Other (Neighborhood Svs)	0	0	300,000	0	(300,000)	-100.0%	0.00%
Total Capital Projects	\$34,761,751	\$26,962,542	\$29,687,500	\$30,766,241	\$1,078,741	3.6%	100.00%
 Grand Total	 \$34,761,751	 \$26,962,542	 \$29,687,500	 \$30,766,241	 1,078,741	 3.6%	 100.00%
Annual Budget	\$25,026,116	\$28,350,044					

Expenses

The appropriations to the Capital Improvements Budget are analyzed on a year to year basis. As priorities shift, the Capital Improvements Budget will vary to reflect this. Presented here is a brief overview of each department's appropriation.

PUBLIC WORKS

FY 2007 Proposed Budget	\$16,987,379
% of Total Capital Budget	55.21%
Increase From FY 2006	\$11,308,862
% Increase	55.21%

POLICE

FY 2007 Proposed Budget	\$ 310,000
% of Total Capital Budget	1.01%
Decrease From FY 2006	\$ 715,000
% Decrease	69.75%

The Police Department capital appropriation will be used for the digital cameras, software and building upgrades.

The FY 2007 Public Works capital appropriation reflects the City's continuous street paving/street rehab program, streetscape work, various traffic signal projects and replacement of city-wide services equipment accounts, city-wide bridge rehabilitation, storm water projects and City landfill improvements.

FIRE

FY 2007 Proposed Budget	\$1,692,500
% of Total Capital Budget	5.5%
Increase From FY 2006	\$ 737,600
% Increase	77.24%

The FY 2007 appropriation for the Fire Department includes new fire apparatus, additional fire stations and upgrades of current buildings and equipment.

PARKS & RECREATION

FY 2007 Proposed Budget	\$4,112,862
% of Total Capital Budget	13.37%
Increase From FY 2006	\$3,007,862
% Increase	272.20%

The FY 2007 Parks & Recreation Department appropriation includes City wide parks rehabilitation, vehicle replacement, Recreation Center upgrades and Zoo improvements.

GENERAL GOVERNMENT

FY 2007 Proposed Budget	\$ 7,163,500
% of Total Capital Budget	23.28%
Decrease From FY 06	\$13,189,813
% Decrease	64.85%

The FY 2007 General Government budget includes funding for City Hall Renovation, Chattanooga Area Regional Transit Authority, city wide vehicle replacement, Information Services software upgrades and improvements for the new Enterprise Industrial Park Nature Park.

EDUCATION, ARTS & CULTURE

FY 2007 Proposed Budget	\$500,000
% of Total Capital Budget	1.63%
Increase From FY 06	\$350,000
% Increase	233.33%

FY 2007 Capital budget is for civic facilities improvements.

Capital Project Detail

General Government

Capital Budget <i>Five Year Plan</i>						
Project Name	Estimated Project Cost by Fiscal Year					
	FY 2005/06	FY 2006/07	FY 2007/08	FY 2008/09	FY 2009/10	FY 2010/11
CARTA	500,000	375,000	500,000	500,000	500,000	-
City Hall Renovation	8,900,000	400,000	-	-	-	-
Information Services	-	2,640,000	2,045,000	20,000.00	-	-
Bessie Smith Heritage Center Chiller	50,313	-	-	-	-	-
General Services	-	3,500,000	2,481,914	2,787,561	2,192,606	993,714
Fleet Services	97,000	48,500	98,000	-	-	-
Animal Shelter	2,000,000	-	-	-	-	-
Public Art	100,000	100,000	100,000	100,000	100,000	-
Enterprise South Nature Park	-	100,000	200,000	-	-	-
Enterprise Industrial Park	8,706,000	-	10,000,000	10,000,000	-	-
Total General Government	20,353,313	7,163,500	15,424,914	13,407,561	2,792,606	993,714

- | | Prior Years
Appropriations | 2006/2007
Request | Total
Project |
|--|-------------------------------|----------------------|---------------------|
| 1. CARTA | | | |
| Proposed Funding Source: Economic Development Fund | | \$ 375,000 | |
| Prior Years | \$ 4,610,850 | | \$ 4,985,850 |
| This appropriation is to help fund the Chattanooga Area Regional Transportation Authority's capital need for new buses, bus shelters, office, radio and fare collection equipment, support vehicles and Incline repair | | | |
| Impact on operating budget: None because these are one time funded projects for supported agencies. | | | |
| 2. City Hall Renovation | | | |
| Proposed Funding Source: Bonds | | \$400,000 | |
| Prior Years | \$ 11,150,000 | | \$11,550,000 |
| This appropriation funds the total renovation of City Hall which was built in 1908. | | | |
| Impact on operating budget: The renovation should result in savings in electrical usage, heating/cooling cost, building insurance and potential health cost for employees insurance. | | | |
| 3. Information Services | | | |
| Proposed Funding Source: General Fund | \$ | 0 \$ 840,000 | |
| Bonds | | 1,800,000 | \$ 2,640,000 |
| This appropriation funds the upgrade of computer equipment and purchase of new software. | | | |
| Impact on operating budget: None. | | | |

Capital Project Detail

	Prior Years Appropriations	2006/2007 Request	Total Project
4. Bessie Smith Heritage Center Chiller			
Funding Source: Prior Years	\$ 50,313	\$ 0	\$ 50,313
This appropriation funds installation of a single air cooled chiller as opposed to the outdoor condensing units associated with the seven air handlers currently serving the area as well as the other proposed retrofitting work will replace existing residential hardware with commercial grade equipment			
Impact on operating budget: The new design will provide a more energy efficient, controllable system and reduce maintenance cost.			
5. General Services			
Proposed Funding Source: General Fund	\$ 0	\$ 3,500,000	\$ 3,500,000
This appropriation funds the City's vehicle lease program to buy vehicles for all the departments in the city except the fire department.			
Impact on operating budget: The vehicle replacement program results in lower operating, maintenance, and fuel costs along with a safer fleet operations. Cost savings expected to exceed \$30,000 annually.			
6. Fleet Services			
Proposed Funding Source: General Fund		\$ 24,735	
General Government Capital Reappropriation		23,765	
Prior Years	\$ 97,000		\$ 145,500
This appropriation funds the replacement of the Fleet Services Lube and PM vehicle that performs field service on the City off road equipment such as loaders, dozers, backhoes and the upgrading of fuel dispensing stations to increase security, obtain accurate fleet information without possibility of operator input errors, and increase accuracy of fleet numbers and departmental accountability.			
Impact on operating budget: The new vehicle will lessen the Garage vehicle maintenance cost due to the age, mileage and condition of this vehicle.			
7. Animal Shelter			
Funding Source: Prior Years	\$ 4,600,000	\$ 0	\$ 4,600,000
This appropriation funds the building of a new animal shelter for the City of Chattanooga.			
Impact on operating budget: None.			
8. Public Art			
Proposed Funding Source: General Fund		\$ 100,000	
Prior Years	\$ 100,000		\$ 200,000
This appropriation funds a program of display of art in public buildings.			
Impact on operating budget: None.			

Capital Project Detail

	Prior Years Appropriations	2006/2007 Request	Total Project
9. Enterprise South Nature Park			
Funding Source: Bonds	\$ 0	\$ 100,000	\$ 100,000
This appropriation funds Phase 1 development of the Enterprise nature park between the Enterprise South Industrial Park and neighboring subdivisions.			
Impact on operating budget: None			
10. Enterprise South Industrial Park			
Funding Source: Prior Years	\$ 22,481,000	\$ 0	\$ 22,481,000
This appropriation funds additional infrastructure improvements for the new Enterprise South Industrial Park formerly the Volunteer Army Ammunition Plant.			
Impact on operating budget: Personnel and operation cost to operate the			

Capital Project Detail

Finance & Administration

Capital Budget Five Year Plan						
Project Name	Estimated Project Cost by Fiscal Year					
	FY 2005/06	FY 2006/07	FY 2007/08	FY 2008/09	FY 2009/10	FY 2010/11
Core Network Upgrade	20,000	-	-	-	-	-
Total Finance & Administration	\$20,000	\$0	\$0	\$0	\$0	\$0

	Prior Years Appropriations	2006/2007 Request	Total Project
1. Core Network Upgrade			
Funding Source: Prior Years	\$ 97,000	\$ 0	\$ 97,000
This appropriation is to purchase Routers, switches, etc for 100Mb/1Gb upgrade to core network infrastructure.			
Impact on operating budget: None			

Capital Project Detail

Police

Capital Budget <i>Five Year Plan</i>						
Project Name	Estimated Project Cost by Fiscal Year					
	FY 2005/06	FY 2006/07	FY 2007/08	FY 2008/09	FY 2009/10	FY 2010/11
Police Fleet Replacement	650,000	-	-	-	-	-
Vehicle Digital Cameras	150,000	-	500,000	500,000	500,000	250,000
Walnut Street Precinct Renovation	30,000	-	-	-	-	-
TBI A.F.I.S. System upgrade	-	250,000	-	-	-	-
Motorola Portable Radios	120,000	-	210,000	220,000	230,000	240,000
Renovation of Old Fire Hall	75,000	-	-	-	-	-
Bullet Recovery Tank	-	60,000	-	-	-	-
Total Police	1,025,000	310,000	710,000	720,000	730,000	490,000

	Prior Years Appropriations	2006/2007 Request	Total Project
1. Police vehicle fleet replacement			
Proposed Funding Source: Prior Years	\$ 9,775,980	\$ 0	\$ 9,775,980
This appropriation provides for an annual fleet replacement program to insure the safety margin for police vehicles by planned replacement.			
Impact on operating budget: The vehicle replacement program results in lower operating, maintenance, and fuel costs along with a safer fleet operations. Cost savings expected to exceed \$10,000 annually.			
2. Vehicle Digital Cameras			
Proposed Funding Source: Prior Years	\$ 650,000	\$ 0	\$ 650,000
This appropriation will fund the purchase and installation of approximately 300 digital cameras in all patrol officers and field supervisor vehicles.			
Impact on operating budget: None			
3. Walnut Street Precinct Renovation			
Funding Source: Prior Years	\$ 30,000	\$ 0	\$ 30,000
This appropriation funds the renovation of the Walnut Street Precinct to expand the facility, improve operating efficiency and create a safe environment for citizens.			
Impact on operating budget: None			

Capital Project Detail

	Prior Years Appropriations	2006/2007 Request	Total Project
4. T.B.I A.F.I.S. System Upgrade Proposed Funding Source: General Fund This appropriation funds (A.F.I.S.) Automated Fingerprint Identification System. Impact on operating budget: None	\$ 0	\$ 250,000	\$ 250,000
5. Motorola Portable Radios Proposed Funding Source: Prior Year This appropriation funds purchase of new radios for Police Officers Impact on operating budget: None	\$ 310,000	\$ 0	\$ 310,000
6. Renovation of Fire Hall #7 Funding Source: Prior Year This appropriation funds renovation of the Old Fire Hall #7 Impact on operating budget: None	\$ 75,000	\$ 0	\$ 75,000
7. Bullet Recovery Tank Proposed Funding Source: General Fund This appropriation funds the purchase of a bullet recovery tank required to operate the new Nibin Ballistic Lab. Impact on operating budget: None	\$ 0	\$ 60,000	\$ 60,000

Capital Project Detail

Fire

Capital Budget Five Year Plan						
Project Name	Estimated Project Cost by Fiscal Year					
	FY 2005/06	FY 2006/07	FY 2007/08	FY 2008/09	FY 2009/10	FY 2010/11
Fire Apparatus		500,000	1,000,000	1,000,000	1,000,000	1,000,000
Firehall Roof and Driveway repair		55,000	45,000	30,000	90,000	45,000
Fire Station Replacement		850,000	780,000	1,195,800	-	1,434,960
Radios	52,500					
Technical Rescue Equipment	1,200,000	237,500				
Self Contained Breathing Apparatus	902,400					
Oil Skimmer		50,000	100,000	100,000	100,000	100,000
Total Fire	2,154,900	1,692,500	1,925,000	2,325,800	1,190,000	2,579,960

	Prior Years Appropriations	2006/2007 Request	Total Project
1. Fire Apparatus Proposed Funding Source: Bonds Prior Years This appropriation will fund the purchase of new fire apparatus to upgrade the front line fire service fleet to maintain current level of service. These vehicles include Line Fire Apparatus, Elevating Platform, Hazardous Materials Vehicle, Technical Rescue Vehicle, Tankers and Brush Trucks. Impact on operating budget: The equipment replacement program results in lower operating and maintenance costs and safer fleet operations.	\$ 6,135,000	\$ 500,000	\$ 6,635,000
2. Fire Station Roof and Driveway Repair Proposed Funding Source: Bonds Prior Years This appropriation allows for the replacement of one roof or repair/replace concrete areas at a Fire Department Building each year. Impact on operating budget: None	\$ 300,500	\$ 55,000	\$ 355,500
3. Fire Station Replacement Proposed Funding Source: Bonds Prior Years This appropriation allows for the ongoing replacement of outdated, high maintenance Fire Stations which are unable to accommodate modern fire apparatus. Impact on operating budget: Lower utility and maintenance cost	\$ 750,000	\$ 850,000	\$ 1,600,000

Capital Project Detail

	Prior Years Appropriations	2006/2007 Request	Total Project
4. Radio Replacement Funding Source: Prior Years The purpose of this project is to provide radios for personnel at the expansion stations and to provide mobile units for the apparatus at the station. Also, it will fund upgrade of existing analog radios to a digital capacity radio for maximum efficiency. Impact on operating budget: None	\$ 629,000	\$ 0	\$ 629,000
5. Technical Rescue Equipment Proposed Funding Source: Homeland Security Grant Prior Years Tennessee Homeland Security is affording the department the opportunity to equip and train in technical areas. The funding will provide for water rescue, structural and trench collapse and confined space training and equipment. Impact on operating budget: None	\$ 1,200,000	\$237,500	\$1,437,500
6. Self Contained Breathing Apparatus Funding Source: Prior Years The Fire Department applied for a grant to replace present Self-Contained Breathing Apparatus (SCBA) with new units that meets the current NFPA (National Fire Protection Association) standard. Impact on operating budget: None	\$ 902,400	\$ 0	\$ 902,400
7. Oil Skimmer Proposed Funding Source: Bonds This appropriation funds the purchase of a oil skimmer for Spill Containment for chemical, fuel, liquid storage, secondary containment and clean up. Impact on operating budget: None	\$ 0	\$ 50,000	\$ 50,000

Capital Project Detail

Public Works

Capital Budget Five Year Plan						
Project Name	Estimated Project Cost by Fiscal Year					
	FY 2005/06	FY 2006/07	FY 2007/08	FY 2008/09	FY 2009/10	FY 2010/11
Paving of Streets	750,000	1,750,000	2,200,000	-	2,200,000	2,500,000
City Wide Services Equipment		300,000	-	600,000	600,000	-
Bridge Rehab		750,000	3,350,000	2,160,000	1,190,000	500,000
Downtown Streetscape Program		1,215,000	1,380,000	840,000	540,000	-
Traffic Engineering Projects	425,000	275,000	558,000	-	558,000	634,000
Curbs, Gutters, and Sidewalks	750,000	500,000	750,000		750,000	750,000
Street Rehabilitation	1,100,000	1,482,173	8,485,000	3,385,000	5,200,000	5,740,000
MPO - Major Construction		1,325,000	2,250,000	-	2,250,000	2,400,000
HOPE VI Road Improvements	1,584,287					
Water System Interconnect Study		75,000	75,000	22,500	52,500	
Tunnel Repair	1,050,000					1,700,000
Intersection Improvements	20,000	760,000	620,000	-	620,000	610,000
Pedestrian Lighting		40,000				
Storm Water Capital Projects	2,100,000	1,490,559	8,000,000	5,750,000	1,750,000	2,250,000
Interceptor Sewer Capital Projects	6,153,000					
Solid Waste Capital Projects		6,924,647	3,610,000	5,050,000	300,000	150,000
Guard Rails		100,000		150,000	150,000	
Total Public Works	13,932,287	16,987,379	31,278,000	17,957,500	16,160,500	17,234,000

	Prior Years Appropriations	2006/2007 Request	Total Project
1. Paving of streets			
Proposed Funding Source: Bonds		\$ 1,750,000	
Prior Years	\$16,214,450		\$17,964,450
This appropriation funds the resurfacing of streets City wide. It also provides for replacement of pavement markings and traffic signal loop detector wiring damaged due to pavement milling and resurfacing.			
Impact on operating budget: This program will reduce the cost of annual street maintenance.			
2. City Wide Services Equipment Replacement			
Proposed Funding Source: General Fund		\$ 300,000	
Prior Years	\$ 7,414,777		\$ 7,714,777
This appropriation allows for the ongoing replacement of older Public Works equipment.			
Impact on operating budget: The vehicle replacement program results in lower operating and maintenance costs and safer fleet operations.			

Capital Project Detail

	Prior Years Appropriations	2006/2007 Request	Total Project
3. Bridge Rehabilitation			
Proposed Funding Source: Economic Development Fund		\$ 100,000	
Bonds		650,000	
Prior Years	\$ 2,292,167		\$ 3,042,167
This appropriation funds the City's portion of state and federal funding for rehabilitating bridges with structural and utilization deficiencies.			
<i>Impact on operating budget: None</i>			
4. Streetscape			
Proposed Funding Source: Economic Development Fund		\$ 1,111,000	
Donation		104,000	
Prior Years	\$ 7,815,021		\$ 9,030,021
This appropriation provides for upgrading of sidewalks, street and pedestrian lighting, landscaping and installation of crosswalk pavers.			
<i>Impact on operating budget: None</i>			
5. Traffic Engineering Projects			
Proposed Funding Source: General Fund		\$ 275,000	
Prior Years	\$ 6,468,749		\$ 6,743,749
This appropriation provides for modernization of existing and installation of future traffic signals and parking meters.			
<i>Impact on operating budget: The replacement program results in lower maintenance costs.</i>			
6. Curbs, Gutters and Sidewalks			
Proposed Funding Source: Bonds		\$ 500,000	
Prior Years	\$ 3,757,347		\$ 4,257,347
This appropriation provides for the continuing program of construction and repair of curbs, gutters, and sidewalks within the City.			
<i>Impact on operating budget: None</i>			
7. Street Improvements			
Proposed Funding Source: Economic Development Fund		\$ 280,000	
General Fund		69,795	
Donation		494,878	
Bonds		637,500	
Prior Years	\$28,277,539		\$29,759,712
This appropriation will fund a program of major street rehabilitation within the City.			
<i>Impact on operating budget: This program of major street Improvements results in lower street maintenance costs.</i>			
8. MPO Match Major Street Construction			
Proposed Funding Source: Economic Development Fund		\$ 1,325,000	
Prior Years	\$ 5,753,593		\$ 7,078,593
This appropriation funds the City's portion of State of Tennessee projects within the City limits.			
<i>Impact on operating budget: None</i>			

Capital Project Detail

	Prior Years Appropriations	2006/2007 Request	Total Project
9. HOPE VI Road Improvements			
Funding Source: Prior Years	\$ 7,534,287	\$ 0	\$ 7,534,287
This appropriation is for street improvements and streetscape in the Saint Elmo area.			
Impact on operating budget: None			
10. Water System Interconnect Study			
Proposed Funding Source: General Fund Donation		\$ 52,500	
		22,500	\$ 75,000
This appropriation funds Evaluation of water system capacities and feasibility of interconnections to prevent disruption of water to citizens in the event of major service disruption to one water utility			
Impact on operating budget: None			
11. Tunnel Repair			
Funding Source: Prior Years	\$ 1,050,000	\$ 0	\$ 1,050,000
This appropriation funds the study and repair of Wilcox tunnel.			
Impact on operating budget: None			
12. Intersection Improvements			
Proposed Funding Source: Bonds		\$ 370,000	
Economic Development Fund		390,000	
Prior Years	\$ 890,000		\$ 1,650,000
This appropriation funds an ongoing program to repair deteriorated intersections and rework intersections to create a better, more efficient traffic flow.			
Impact on operating budget: None			
13. Pedestrian Lighting			
Proposed Funding Source: General Fund		\$ 40,000	
Prior Years	\$ 243,904		\$ 283,904
This appropriation funds the replacement and repair of Pedestrian Light Fixtures.			
Impact on operating budget: None			
14. Storm Water Projects City Wide			
Proposed Funding Source: Storm Water Fund		\$ 1,490,559	
Prior Years	\$ 3,950,000		\$ 5,440,559
This appropriation funds a drainage system inventory and City wide storm water projects.			
Impact on operating budget: None			

Capital Project Detail

	Prior Years Appropriations	2006/2007 Request	Total Project
15. Interceptor Sewer Capital Projects			
Funding sources: Interceptor Sewer Fund Balance	\$ 6,153,000	\$ 0	\$ 6,153,000
This appropriation funds the purchase of equipment, expansion and rehabilitation of the Interceptor Sewer System.			
Impact on operating budget: None			
16. Solid Waste Capital Projects			
Proposed Funding Source: Bonds	\$ 0	\$ 6,924,647	\$ 6,924,647
This appropriation funds the purchase of equipment, expansion and rehabilitation of the Solid Waste System.			
Impact on operating budget: None			
17. Guard Rails			
Proposed Funding Source: General Fund	\$ 0	\$ 100,000	\$ 100,000
This appropriation funds the repair and replacement of guard rails within the City.			
Impact on operating budget: None			

Capital Project Detail

Parks & Recreation

Capital Budget <i>Five Year Plan</i>						
Project Name	Estimated Project Cost by Fiscal Year					
	FY 2005/06	FY 2006/07	FY 2007/08	FY 2008/09	FY 2009/10	FY 2010/11
Parks Rehab	200,000	3,282,862	8,164,000	3,945,000	260,000	125,000
Greenways	300,000					
Outdoor Chattanooga Building Remodeling		500,000				
Zoo Improvements	250,000	250,000	30,000	40,000	-	-
Recreation Center Rehab	30,000	30,000	3,781,000	286,000	-	-
HVAC Repair	250,000	50,000	2,000,000			
St Elmo Passive Park	75,000					
Total Parks & Recreation	1,105,000	4,112,862	13,975,000	4,271,000	260,000	125,000

	Prior Years Appropriations	2006/2007 Request	Total Project
1. City Parks Rehabilitation			
Proposed Funding Source: Bonds		\$1,305,397	
General Fund		182,000	
Hotel Motel Tax		150,000	
State of Tennessee		737,585	
Other		907,880	
Prior Years	\$ 6,634,828		\$ 9,917,690
This appropriation will fund rehabilitation and upgrading of City Parks: equipment replacement; fencing; park planning and expansion.			
Impact on operating budget: None			
2. Greenways			
Funding Source: Prior Years	\$ 787,367	\$ 0	\$ 787,367
The purpose of this project is to upgrade and expand the Greenway system in Chattanooga.			
Impact on operating budget: None			
3. Outdoor Chattanooga Building Remodeling			
Proposed Funding Source: Hotel Motel Tax	\$ 0	\$ 500,000	\$ 500,000
This appropriation funds the remodeling and upgrading ADA requirements of the J.A. Patten Building including installation of an elevator.			
Impact on operating budget: None			

Capital Project Detail

	Prior Years Appropriations	2006/2007 Request	Total Project
4. Zoo Improvements			
Proposed Funding Source: General Fund		\$ 250,000	
Prior Years	\$ 875,000		\$ 1,125,000
This appropriation will fund upgrade and renovation of the City Zoo.			
Impact on operating budget: None			
5. Recreation Centers Rehabilitation			
Proposed Funding Source: General Fund		\$ 30,000	
Prior Years	\$ 1,525,000		\$1,982,000
This appropriation will fund upgrade and renovation of City of Chattanooga parks and recreation centers			
Impact on operating budget: None			
6. HVAC Repair			
Proposed Funding Source: General Fund		\$ 50,000	
Prior Years	\$ 250,000		\$ 300,000
This appropriation will fund HVAC replacement for aging units at various facilities			
Impact on operating budget: None			

Capital Project Detail

Education, Arts & Culture

Capital Budget Five Year Plan						
Project Name	Estimated Project Cost by Fiscal Year					
	FY 2005/06	FY 2006/07	FY 2007/08	FY 2008/09	FY 2009/10	FY 2010/11
Memorial Auditorium & TIVOLI	300,000	500,000	2,500,000	200,000	200,000	0
Total Education, Arts & Culture	\$300,000	\$500,000	\$2,500,000	\$200,000	\$200,000	\$0

	Prior Years Appropriations	2006/2007 Request	Total Project
1. Memorial Auditorium & TIVOLI			
Proposed Funding Source: Economic Development Fund		\$ 200,000	
Donation		300,000	
Prior Years	\$ 300,000		\$ 800,000
This appropriation will fund the renovation of the City's Civic facilities.			
Impact on operating budget: None.			

Capital Project Detail

Neighborhood Services

Capital Budget Five Year Plan						
Project Name	Estimated Project Cost by Fiscal Year					
	FY 2005/06	FY2006/07	FY2007/08	FY2008/09	FY 2009/10	FY 2010/11
Blighted Area Rehab	150,000					
Total Neighborhood Services	\$150,000	\$0	\$0	\$0	\$0	\$0

	Prior Years Appropriations	2006/2007 Request	Total Project
1. Blighted Area Rehabilitation			
Funding Source:: Prior Years	\$ 150,000	\$ 0	\$ 150,000
This appropriation will fund a revolving loan for rehabilitation of blighted areas of the City			
Impact on operating budget: None			

Capital Project Detail

General Services

Capital Budget Five Year Plan						
Project Name	Estimated Project Cost by Fiscal Year					
	FY 2005/06	FY2006/07	FY2007/08	FY2008/09	FY 2009/10	FY 2010/11
	100,000					
Total General Services	\$100,000	\$0	\$0	\$0	\$0	\$0

	Prior Years Appropriations	2006/2007 Budget	Total Project
1. Blighted Area Rehabilitation			
Funding Source: Prior Years	\$ 100,000	\$ 0	\$ 100,000
This appropriation will fund a revolving loan for rehabilitation of blighted areas of the City			
Impact on operating budget: None			

Proposed Capital Budget Ordinance

ORDINANCE NO. _____

AN ORDINANCE APPROPRIATING, AUTHORIZING OR ALLOCATING FUNDS TO THE CAPITAL IMPROVEMENTS BUDGET FOR THE FISCAL YEAR 2006/2007 AND TO AMEND THE FISCAL YEAR 2006-2007 BUDGET ORDINANCE NO. 11728.

BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF CHATTANOOGA, TENNESSEE:

SECTION 1. That there be and is hereby appropriated, authorized, or allocated the hereinafter set funds from the sources specified for the public purposes indicated of the Capital Improvements Budget program for the Fiscal Year 2006/

2007:

FROM	General Obligation Bonds	\$8,967,897	
	General Fund	6,259,030	
	Economic Development Fund	3,781,000	
	Homeland Security Grant (Technical Rescue)	237,500	
	Tennessee Department of Transportation	790,610	
	Hotel Motel Tax	650,000	
	Other	<u>1,664,998</u>	
TO:	General Government & Supported Agencies		\$ 7,163,500
	Department of Police		310,000
	Department of Fire		1,692,500
	Department of Public Works		8,572,173
	Department of Parks & Recreation		4,112,862
	Department of Education, Arts & Culture		<u>500,000</u>
	TOTALS	<u>\$22,351,035</u>	<u>\$22,351,035</u>
PROPRIETARY FUND CAPITAL			
FROM	Storm Water Fund balance (5300)	\$1,490,559	
	Bonds	6,079,097	
	General Fund	845,550	
TO	Public Works Storm Water Capital Fund (P560)		\$1,490,559
	Public Works Solid Waste Capital Fund (P550)		<u>6,924,647</u>
TOTAL PROPRIETARY FUND CAPITAL		\$ 8,415,206	\$ 8,415,206
TOTAL CAPITAL BUDGET		<u>\$ 30,766,241</u>	<u>\$30,766,241</u>

Proposed Capital Budget Ordinance

SECTION 2. That Ordinance No. 11728, the BUDGET ORDINANCE, be and is hereby amended as provided hereinafter.

SECTION 3. That the General Fund Estimated Revenue of said Ordinance be and is hereby amended as hereinafter set out:

	<u>Delete</u>	<u>Substitute in Lieu Thereof</u>
REVENUE FROM FUND BALANCE	\$ <u>0</u>	\$ <u>6,259,030</u>
AMENDED GENERAL FUND ESTIMATED REVENUE	\$ <u>160,556,000</u>	\$ <u>166,815,030</u>

SECTION 4. That Section 5 of said Ordinance be and is hereby amended as hereinafter set out:

	<u>Delete</u>	<u>Substitute in Lieu Thereof</u>
<u>GENERAL FUND APPROPRIATIONS:</u>		
General Government & Supported Agencies	\$ <u>37,516,622</u>	\$ <u>43,775,652</u>
AMENDED TOTAL APPROPRIATION	\$ <u>160,556,000</u>	\$ <u>166,815,030</u>
<u>GENERAL GOVERNMENT & SUPPORTED AGENCIES</u>		
Capital Improvements	\$ <u>0</u>	\$ <u>6,259,030</u>
AMENDED GEN. GOVT. & SUPPORTED AGENCIES	\$ <u>37,516,622</u>	\$ <u>43,775,652</u>
AMENDED TOTAL APPROPRIATION	\$ <u>160,556,000</u>	\$ <u>166,815,030</u>

Section 5. That Section 6 of said Ordinance be and is hereby amended as hereinafter set out:

5300	STORM WATER FUND Estimated Revenue:		
	Fund Balance For Capital	\$ <u>0</u>	\$ <u>1,490,559</u>
	AMENDED STORM WATER EST REVENUE	\$ <u>5,687,310</u>	\$ <u>7,177,310</u>
	Appropriations:		
	Appropriation to Capital Project Fund	\$ <u>0</u>	\$ <u>1,490,559</u>
	AMENDED TOTAL APPROPRIATION	\$ <u>5,687,310</u>	\$ <u>7,177,310</u>

PROPRIETARY FUNDS

5300	STORM WATER FUND		
	Estimated Revenue:		
	Fund Balance For Capital	\$ 0	\$ 1,490,559
	AMENDED STORM WATER EST REVENUE	\$ 5,687,310	\$ 7,177,310
	Appropriations:		
	Appropriation to Capital Project Fund	\$ 0	\$ 1,490,559
	AMENDED TOTAL APPROPRIATION	\$ 5,687,310	\$ 7,177,310

BE IT FURTHER ORDAINED, That this Ordinance shall take effect two weeks from and after its passage as provided by law.

PASSED on Third and Final Reading

_____, 2006

CHAIRPERSON

APPROVED _____ DISAPPROVED _____

DATE: _____, 2006

MAYOR

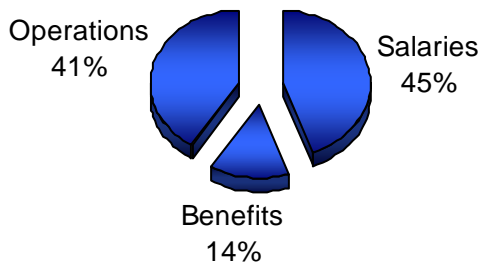
DM/RR:

Personnel Administration

Chattanooga's number one priority is to provide the most effective and efficient services to the citizens. Our program is designed to provide one with challenging and rewarding opportunities and a chance to build a career and future.

The City's compensation package includes: *salaries, major medical health insurance, life insurance, social security, retirement plans, deferred compensation plans, worker's compensation, leave, unused leave pay and leave buyback.*

Salaries. Salaried and hourly employees are paid on a weekly or biweekly basis, dependent upon position. Employee salaries and fringe benefits represent 59% of the total FY 2007 operating budget.



On January 31, 1995 there was an ordinance passed (Ordinance 10163) that provided for overtime pay and compensatory leave. All non-exempt employees who work more than 40 hours during a work week or more than his or her normally scheduled work day or exceeds the maximum work hours in his/her normal work period are to receive their choice of overtime pay or compensation leave at the rate of 1.5 times the number of excess hours worked.

A provision has been established for exempt employees in pay grades 15 through 18 who work in excess of the maximum allowable hours worked to be credited with compensatory leave equal to the number of excess hours so worked.

Employees in pay grade 19 and above shall be ineligible to receive overtime pay or compensatory leave unless expressly authorized by the mayor and/or City Council.

In FY 2007, a pay-behind system will be instituted where employees are paid one full pay period after the time is worked. This allows the city better use of computerized controls and brings the city into better compliance with the federal Fair Labor Standards Act.

Health Insurance. Chattanooga offers major medical health and hospitalization group plans to all full-time employees. Coverage begins on the first day of the first month coincident with or immediately following completion of 90 days of active employment. Currently, the City of Chattanooga contracts with CIGNA Healthcare for employee medical coverage. The average monthly contribution by City employees with an individual policy will be \$58.32 per month, employee + child \$97.40 per month, employee + spouse \$119.00 per month and family \$165.08 per month. Health Savings Accounts are now available to city employees at no cost to the employee, and the City also contributes 10% of the total HSA premium cost into the employees account.

In FY 2007, employee's Major Medical Health and Hospitalization group plan cost will amount to \$14,895,000, with another \$2,260,450 projected to be spent on job injuries. FY 2007 also brings a new benefit to city employees with the establishment of Onsite Medical Clinics. Any employee enrolled in a health insurance plan is eligible for free care and selected prescription drugs at either of the two city clinic locations. This is expected to reduce the amount the city pays in medical claims, as well as reducing/eliminating costs for job injuries, physical exams, and drug testing by bringing them in-house.

Life Insurance. On July 1, 1986 the death benefits of the group term life insurance program sponsored by the city for all eligible employees was upgraded to equal to 100% of an employee's annual salary, with a maximum benefit of \$50,000. For FY 2007, the cost of this life insurance benefit will be \$0.305 per \$1,000 of salary.

Social Security (FICA). All City employees are enrolled under the Social Security Act, except for sworn Fire & Police personnel. The City contributes the employer's share of 7.65% (6.20% Social Security and 1.45% Medicare) of earnings up to a maximum salary of \$90,000. Additionally, the Federal Insurance Program requires that an additional 1.45% be paid on all earnings.

Deferred Compensation. The City offers a voluntary Deferred Compensation Plan for its employees to supplement the City-provided retirement plan. The City does not contribute to this plan. The four companies administering this benefit are Hartford Life Insurance Company, ING, ICMA (International City/County Management Association) and Nationwide Retirement Solutions.

Long-term Disability. In FY 1998, the City instituted a long-term disability plan in conjunction with the general pension board. The city pays one-half of the monthly premium at a rate of \$0.305 per \$100 up to age 62.

Personal Leave. Personal leave is a combination of annual, sick and holiday leave into one paid leave system.

The City observes nine (9) paid holidays throughout its fiscal year. Holidays included are as followed:

- New Year's Day
- Martin Luther King's Birthday
- Good Friday
- Memorial Day
- Independence Day
- Labor Day
- Thanksgiving Day
- Day After Thanksgiving
- Christmas Day

The City Council may also designate other special holidays.

The accrual period is on a bi-weekly basis. Employees shall earn Personal Leave at the following rates:

Years of Service:	<u>0 - 10</u>	<u>11-17</u>	<u>18 +</u>
Hours accrued bi-weekly	9.54	10.77	12.00
Hours accrued Annually	248	280	312
Days accrued Annually	31	35	39

The following accrual schedule applies to employees in the Fire Department who are engaged in fire protection and emergency response activities (based on working a twenty-four hour shift):

Years of Service:	<u>0 - 10</u>	<u>11-17</u>	<u>18 +</u>
Hours accrued bi-weekly	14.77	17.54	19.85
Hours accrued Annually	384	456	516
Days accrued Annually	32	38	43

Personal leave shall be earned by sworn fire fighting personnel who are not regularly scheduled to work a twenty-four hour shift and by sworn police personnel at the following rate:

Years of Service:	<u>0 - 10</u>	<u>11-17</u>	<u>18 +</u>
Hours accrued bi-weekly	9.54	11.08	12.31
Hours accrued Annually	248	288	320
Days accrued Annually	31	36	40

Personal Leave shall be earned before it is taken. New employees shall earn Personal Leave after working one complete two week accrual period. Employees completing ten or seventeen years of employment shall earn Personal Leave at the new rate after working one full two week accrual period after his/her anniversary date. The maximum number of Personal Leave days that can be carried over from one accrual year to the next is 100. Every employee shall be eligible to carry over at the end of February (12 months beginning March 1st) no more than ten days (100 maximum) of personal leave in addition to his/her personal leave days carried over from the previous accumulation year. Any leave that is required to be taken, but not used, shall be deducted at the end of the respective leave year in which such leave was required to be taken.

Special Leaves with pay include: Reservists leave of absence, Court attendance, meetings to attend professional and technical institutions, or conferences, that are job-related and may contribute to the effectiveness of the employee's services, and educational leave less than 14 days (if longer than fourteen days must be approved by the City Council).

Unused Leave Pay. Upon retirement, unused personal leave shall be paid in cash, at the daily rate of pay of the employee, not to exceed the maximum allowed.

Upon retirement because of disability, the employee is

required to use their personal leave balance prior to beginning disability benefits.

Upon separation for reasons other than retirement, unused personal leave is paid, in cash, at the employee's daily rate of pay, not to exceed the maximum allowed.

Leave Buyback. Upon application of an employee, the City of Chattanooga may purchase back from its employees personal leave which they have accrued, but only under the following circumstances and conditions which must be agreed to by each employee seeking to sell the leave:

- No more than sixty (60) days of leave will be purchased from any employee during his/her lifetime;
- The City will pay to the employee seventy percent (70%) of the employees daily salary for each day of leave sold back to the City by the employee;
- The employee agrees in writing that the cap on the amount of days that employee is entitled to accumulate over his/her career will be reduced on a day-for-day basis for the number of days the City is purchasing;
- The city will not purchase any days which would lower the employees total accumulated leave below thirty (30) days;
- The practice of buying back leave will be subject to the availability of funds to do so at the time of the request, the determination of which availability will be at the sole discretion of the city administration; and
- Funds realized by employees from the sale of leave will be excluded from pension-eligible earnings.

Personnel Changes

Since fiscal year 2002, the city has reduced authorized positions by 250. This can be attributed to the continued efforts set by the Council and Mayor

to provide smaller, more efficient government.

In fiscal year 2002, the City authorized a reduction of 156 positions, which was a 5% decrease over 2001's 2,948 authorized positions. This decrease was a part of the City's staff reduction plan. Due to the financial challenges faced in fiscal year 2002, the City was forced to consider elimination of positions that were viewed as nonessential. The goal was to eliminate 200 positions. The first step in the process was to cut 114 full and part-time vacant positions in fiscal year 2002. Through a gradual staff reduction plan, all of these positions were eliminated as of June 30, 2003. Further reductions in staff were included in the 2004 and 2005 budget. The Fiscal Year 2007 changes are as follows:

General Government

In fiscal year 2007, overall positions increased by four (4). Over and above a reorganization which pulled Information Services and General Services under the umbrella of general government the following positions were added: (1) Programmer Sr., (1) Database Specialist, (1) Special Project Coordinator, and (1) Fleet Specialist.

Department of Finance & Administration

In fiscal year 2007, total positions decreased one hundred and thirty-three (133). All changes are attributable the reorganization of several division from Finance to General Government. Divisions moving included Information Services & Telecommunication, Purchasing, City Hall & Annex Maintenance, Chattanooga Mobile Communication Services, Real Estate, and Fleet Management.

Department of Police

In fiscal year 2007, total positions increased by five (5). In an effort to improve response to 911 calls additional communication officers were approved. Sworn positions were reduced by one to swap for a Ballistics Examiner. In addition to the increase, there was 1 Police Fleet Specialist transferred to General Government.

Department of Fire

In the fiscal year 2007, the Fire Department reclassified nine (9) Lieutenant positions into five (5) Firefighter positions, two (2) Staff Officer positions, one (1) Fire Suppression Chief and one (1) Fire Investigator position in order to better meet the needs of the department.

Department of Public Works

In fiscal year 2007, the major changes were in the State Street Aid Division in which (18) vacant State Street Aid positions were transferred to other departments and in the Interceptor Sewer Division nine (9) new positions were created due to plant expansion.

Department of Parks and Recreation

In fiscal year 2007, positions overall increased by nine (9). In order to bring service levels back up to where they were a few years ago, the department added (1) Custodian, (2) Secretaries, (1) Director of Recreation, (3) Area Managers, and (2) Skatepark Assistants.

Department of Personnel

In fiscal year 2007, one Personnel Technician was added in a swap of an Accounting Technician position with Fire.

Department of Neighborhood Services

In fiscal year 2007, overall positions did not change. The department restructured this year to better serve neighborhoods. The division of Neighborhood Relations combined with Codes and Community Services to form Codes, Community Services & Neighborhood Relations. The Program Coordinator was moved to

Administration to work on more department wide projects.

Executive Branch

In fiscal year 2007, overall positions increased by three (3). The following were reorganized: Office of Performance Review moved to General Government; Grants, Community Development-GF, & Community Development moved to Neighborhood Services. Two new offices were added within Executive Branch. They are Office of Multicultural Affairs & Faith Based Initiative.

Department of Education, Arts & Culture

In fiscal year 2007, positions increased by two (2). Two Cultural Arts Specialist was added to further increase program availability from the department.

Department of Human Services

In fiscal year 2007, total positions decreased by twenty eight (28). Changes were primarily due to reduction in vacancies as follows: Head Start Centers eight (8), Parent/Child Center six (6), Temporary/Classroom Substitute two (2), Summer Lunch thirteen (13) and an increase in Temporary Head Start one (1).

See summary below for breakdown by fund.

**City of Chattanooga
Detail Position List for Fiscal Years 2004-2009**

	FY 2004	FY 2005	FY 2006	FY 2007	Change		Projected	
					PY to CY	FY 04 thru FY 2007	FY 2008	FY 2009
All Authorized Budget Positions	2,590	2,571	2,585	2,566	-19	-24	2,566	2,566
Total General Fund	1,883	1,863	1,864	1,883	19	0	1,883	1,883
Total Special Revenue Funds	412	424	436	390	-46	-22	390	390
Total Enterprise Funds	179	176	178	187	9	8	187	187
Total Internal Service Funds	70	62	62	61	-1	-9	61	61
Total Golf Course and DRC	46	46	45	45	0	-1	45	45
Departmental Totals								
General Government & Agencies (All Funds)	32	34	37	175	138	143	175	175
Department of Finance & Admin. (All Funds)	212	200	199	66	-133	-146	66	66
Department of Police	684	669	678	683	5	-1	683	683
Department of Fire	417	418	418	417	-1	0	417	417
Department of Public Works (All Funds)	635	625	624	609	-15	-26	609	609
Department of Parks and Recreation (All Funds)	246	238	217	226	9	-20	226	226
Department of Personnel	19	20	19	20	1	1	20	20
Department of Neighborhood Services (All Funds)	27	37	36	36	0	9	36	36
Executive Department of the Mayor (All Funds)	23	23	11	14	3	-9	14	14
Education, Arts, & Culture	0	0	24	26	2	26	26	26
Human Services	295	307	322	294	-28	-1	294	294
Total All Departments	2,590	2,571	2,585	2,566	(19)	(24)	2,566	2,566

**City of Chattanooga
Detail Position List for Fiscal Years 2004-2009**

Position Number	Position Name	2007 Pay Grade	2007				Change		Projected	
			FY 2004	FY 2005	FY 2006	FY 2007	PY to FY 04 thru CY	FY 04 thru FY 2007	FY 2008	FY 2009
General Government & Agencies (All Funds)			32	34	37	175	138	143	175	175
General Government & Agencies General Fund			32	34	37	112	75	80	112	112
City Attorney's Office										
C00150	City Attorney	48	1	1	1	1	0	0	1	1
			1	1	1	1	0	0	1	1
City Court Judicial I										
C00152	Court Officer	11	2	2	2	2	0	0	2	2
C00153	Judicial Assistant	NP	1	1	1	1	0	0	1	1
C20010	City Judge	NP	1	1	1	1	0	0	1	1
			4	4	4	4	0	0	4	4
City Court Judicial II										
C00152	Court Officer	11	2	2	2	2	0	0	2	2
C00153	Judicial Assistant	NP	1	1	1	1	0	0	1	1
C20010	City Judges	NP	1	1	1	1	0	0	1	1
			4	4	4	4	0	0	4	4
City Council										
C00159	Clerk to Council	NP	1	1	1	1	0	0	1	1
C00160	Management Analyst	NP	1	1	1	1	0	0	1	1
C00161	Assistant Clerk to Council	22	1	1	1	1	0	0	1	1
C00163	Council Secretary	15	1	1	1	1	0	0	1	1
C20100	Council Chairperson	NP	1	1	1	1	0	0	1	1
C20200	Council Vice Chairperson	NP	1	1	1	1	0	0	1	1
C20300	Council Member	NP	7	7	7	7	0	0	7	7
C00910	Council Assistant (P/T)	9.76hr	1	1	0	0	0	-1	0	0
			14	14	13	13	0	-1	13	13
Downtown Design Center										
C01952	Design Review Specialist	13	2	0	0	0	0	-2	0	0
C01709	Planner	14	0	1	0	0	0	0	0	0
C01953	Senior Planner	17	1	2	0	0	0	-1	0	0
C01002	Office Assistant Senior	5	0	1	0	0	0	0	0	0
			3	4	0	0	0	-3	0	0
Internal Audit/ Performance Review										
C00084	Internal Auditor	17	0	0	2	4	2	4	4	4
C01204	Administrative Secretary	9	0	0	1	1	0	1	1	1
C02118	Director, Internal Audit	41	0	0	1	1	0	1	1	1
			0	0	4	6	2	6	6	6
311 Call Center										
C02106	Customer Service Representative Sr	8	0	0	1	1	0	1	1	1
C02107	Customer Service Representative	7	5	6	8	8	0	3	8	8
C02108	Customer Service Coordinator	12	1	1	1	1	0	0	1	1
C02109	Assist Customer Srvs Representative	10	0	0	1	1	0	1	1	1
			6	7	11	11	0	5	11	11
Information Services										
C00106	Web Information Coordinator	19	0	0	0	1	1	1	1	1
C00107	Chief Information Officer	43	0	0	0	1	1	1	1	1
C00108	Application Services Manager	32	0	0	0	1	1	1	1	1
C00109	Deputy Chief Information Officer	32	0	0	0	1	1	1	1	1
C00110	Network Analyst	20	0	0	0	1	1	1	1	1
C00113	Manager, IS Support Systems	28	0	0	0	1	1	1	1	1
C00115	System & Data Base Specialist, Sr	25	0	0	0	2	2	2	2	2
C00116	System & Data Base Specialist	20	0	0	0	1	1	1	1	1
C00117	Network Manager	28	0	0	0	1	1	1	1	1
C00118	Programmer Analyst	25	0	0	0	4	4	4	4	4
C00119	Programmer, Sr	19	0	0	0	4	4	4	4	4
C00120	TAC Supervisor	21	0	0	0	1	1	1	1	1
C00121	Network Technician, Sr	11	0	0	0	4	4	4	4	4
C00124	Network Technician	9	0	0	0	2	2	2	2	2
C00125	PC Service Technician	9	0	0	0	1	1	1	1	1
C00127	Programmer	16	0	0	0	4	4	4	4	4
C00128	PC Services Specialist	17	0	0	0	2	2	2	2	2
C00130	Information Services assistant	9	0	0	0	1	1	1	1	1
C01403	Administrative Coordinator	10	0	0	0	1	1	1	1	1
			0	0	0	34	34	33	34	34
Telecommunications										
C00145	Telecommunication Manager	28	0	0	0	1	1	1	1	1
C00146	Telecommunication Coordinator	17	0	0	0	1	1	1	1	1
			0	0	0	2	2	2	2	2
General Services Administration										
C00175	Director of General Services	45	0	0	0	1	1	1	1	1
C01201	Secretary	13	0	0	0	1	1	1	1	1
C00177	Assistant Director	28	0	0	0	1	1	1	1	1
C00187	Database Specialist	23	0	0	0	1	1	1	1	1
C01204	F&A Coordinator	15	0	0	0	1	1	1	1	1
C00XXX	Special Projects Coordinator	21	0	0	0	1	1	1	1	1
			0	0	0	6	6	6	6	6

NR=Indicates that the position has not been rated by the City's personnel rating agency (DMG_Maximus, Inc.)
NP=Indicates not on the City's Pay Plan

**City of Chattanooga
Detail Position List for Fiscal Years 2004-2009**

Position Number	Position Name	2007 Pay Grade	2007				Change		Projected	
			FY 2004	FY 2005	FY 2006	FY 2007	PY to CY	FY 04 thru FY 2007	FY 2008	FY 2009
Purchasing										
C00250	Purchasing Agent	27	0	0	0	1	1	1	1	1
C00251	Assistant Purchasing Agent	17	0	0	0	2	2	2	2	2
C00252	Buyer	13	0	0	0	3	3	3	3	3
C00258	Purchasing Technician	8	0	0	0	4	4	4	4	4
C01001	Office Assistant	3	0	0	0	2	2	2	2	2
			<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
			0	0	0	12	12	12	12	12
City Hall/Annex Maintenance										
C00198	Guard	\$9.77hr	0	0	0	2	2	2	2	2
C01501	Crew Leader	6	0	0	0	1	1	1	1	1
C01521	Crew Worker	3	0	0	0	7	7	7	7	7
C01525	Building Maintenance Mechanic	7	0	0	0	2	2	2	2	2
			<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
			0	0	0	12	12	12	12	12
Development Resource Center										
C01201	Secretary	6	0	0	0	1	1	1	1	1
C01521	Crew Worker	3	0	0	0	1	1	1	1	1
			<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
			0	0	0	2	2	2	2	2
Chatt. Mobile Communication Services										
C00199	Electronics Supervisor	24	0	0	0	1	1	1	1	1
C00200	Electronics Comm Technician	14	0	0	0	5	5	5	5	5
			<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
			0	0	0	6	6	6	6	6
Real Estate										
C00177	Manager of Real Property	22	0	0	0	1	1	1	1	1
			<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
			0	0	0	1	1	1	1	1
Municipal Garage - Amnicola										
C00204	Shop supervisor	18	0	0	0	1	1	1	1	1
C00205	Fleet Manager	25	0	0	0	1	1	1	1	1
C00206	Equipment Mechanic III	13	0	0	0	4	4	4	4	4
C00208	Equipment Mechanic I	9	0	0	0	3	3	3	3	3
C00209	Police Fleet Specialist	9	0	0	0	1	1	1	1	1
C00218	Shop Supervisor Senior	20	0	0	0	2	2	2	2	2
C00220	Parts Room Supervisor	11	0	0	0	1	1	1	1	1
C00224	Equipment Mechanic II	11	0	0	0	11	11	11	11	11
C01301	Inventory Clerk	5	0	0	0	1	1	1	1	1
C01302	Inventory Clerk, Sr	6	0	0	0	2	2	2	2	2
C01521	Crew Worker	3	0	0	0	2	2	2	2	2
			<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
			0	0	0	29	29	29	29	29
Municipal Garage - 12th Street										
C00204	Shop Supervisor	18	0	0	0	2	2	2	2	2
C00206	Equipment Mechanic III	13	0	0	0	7	7	7	7	7
C00208	Equipment Mechanic I	9	0	0	0	5	5	5	5	5
C00218	Shop Supervisor Senior	20	0	0	0	1	1	1	1	1
C00220	Parts Room Supervisor	11	0	0	0	1	1	1	1	1
C00224	Equipment Mechanic II	11	0	0	0	6	6	6	6	6
C00232	Vehicle Servicer	6	0	0	0	2	2	2	2	2
C01015	Office Manager	10	0	0	0	1	1	1	1	1
C01301	Inventory Clerk	5	0	0	0	1	1	1	1	1
C01302	Inventory Clerk, Sr	6	0	0	0	1	1	1	1	1
C01513	Heavy Equipment Operator	10	0	0	0	1	1	1	1	1
C01521	Crew Worker	3	0	0	0	1	1	1	1	1
C01522	Crew Worker, Sr	5	0	0	0	1	1	1	1	1
			<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
			0	0	0	30	30	30	30	30
Municipal Gas Station										
C01513	Heavy Equipment Operator	10	0	0	0	1	1	1	1	1
C01302	Inventory Clerk, Sr	6	0	0	0	1	1	1	1	1
			<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
			0	0	0	2	2	2	2	2
Department of Finance & Admin. (All Funds)			212	200	199	66	-133	-146	66	66
Finance & Administration General Fund			139	135	135	66	-69	-73	66	66
Finance										
C00071	Accounts Payable Assistant	NR	1	1	1	1	0	0	1	1
C00075	Administrator	50	1	1	1	1	0	0	1	1
C00076	Deputy Administrator	45	0	0	1	0	-1	0	0	0
C00077	Budget Officer	29	1	1	1	1	0	0	1	1
C00078	Assistant Finance Officer	35	0	0	0	1	1	1	1	1
C00079	Manager, Financial Operations	31	1	1	1	1	0	0	1	1
C00081	Accounts Payable Supervisor	15	1	1	1	1	0	0	1	1
C00082	Accounting Supervisor	26	1	1	1	1	0	0	1	1
C00083	Payroll Supervisor	18	1	1	1	1	0	0	1	1
C00085	Management & Budget Analyst	17	3	5	5	5	0	2	5	5
C00086	Management & Budget Analyst, Senior	19	1	1	1	1	0	0	1	1
C00087	Accountant	17	3	3	3	3	0	0	3	3
C00090	Accountant, Senior	19	1	1	1	1	0	0	1	1
C00099	Payroll Technician	8	2	2	2	2	0	0	2	2
C00102	Payroll Technician, Sr	10	1	1	1	1	0	0	1	1
C00995	Grant Specialist, Senior	13	0	0	1	1	0	1	1	1
C01002	Office Assistant, Sr	5	5	5	4	4	0	-1	4	4
C01204	Administrative Secretary	9	1	1	1	1	0	0	1	1
C01207	Executive Assistant	13	2	1	1	1	0	-1	1	1
C01402	Accounting Technician	8	3	3	4	4	0	1	4	4
C02105	Management & Budget Analyst	17	1	0	0	0	0	-1	0	0
			<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
			31	31	32	32	0	1	32	32

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**City of Chattanooga
Detail Position List for Fiscal Years 2004-2009**

Position Number	Position Name	2007 Pay Grade	2007				Change		Projected	
			FY 2004	FY 2005	FY 2006	FY 2007	PY to CY	FY 04 thru FY 2007	FY 2008	FY 2009
City Treasurer										
C00130	Treasurer	33	0	0	1	0	-1	0	0	0
C00131	Assistant Treasurer	23	1	1	1	1	0	0	1	1
C00132	Tax Supervisor	15	2	2	2	2	0	0	2	2
C00133	Treasurer	33	0	0	0	1	1	1	1	1
C00136	Business Tax Inspector	11	1	1	1	1	0	0	1	1
C00904	Property Tax Clerk I	\$8.78hr	1	1	1	1	0	0	1	1
C00905	Property Tax Clerk II	\$9.04hr	1	1	1	1	0	0	1	1
C00906	Property Tax Clerk III	\$9.85hr	1	1	1	1	0	0	1	1
C01006	Tax Clerk	6	6	6	7	7	0	1	7	7
			<u>13</u>	<u>13</u>	<u>15</u>	<u>15</u>	<u>0</u>	<u>2</u>	<u>15</u>	<u>15</u>
City Court Clerk's Office										
C00055	City Court Clerk	33	1	1	1	1	0	0	1	1
C00056	Assistant City Court Clerk	16	1	0	0	0	0	-1	0	0
C00059	Court Operation Supervisor	13	1	1	1	1	0	0	1	1
C01101	Court Clerk	5	16	13	12	12	0	-4	12	12
C01102	Court Clerk, Sr	7	6	5	5	5	0	-1	5	5
			<u>25</u>	<u>20</u>	<u>19</u>	<u>19</u>	<u>0</u>	<u>-6</u>	<u>19</u>	<u>19</u>
Information Services										
C00107	Chief Information Officer	40	1	1	0	0	0	-1	0	0
C00107	Asst. Admin & Chief Information Off.	43	0	0	1	0	-1	0	0	0
C00108	Application Services Manager	32	1	1	1	0	-1	-1	0	0
C00109	Deputy Chief Information Officer	32	1	1	1	0	-1	-1	0	0
C00110	Network Analyst	20	0	0	1	0	-1	0	0	0
C00113	Manager, IS Support Systems	28	1	1	1	0	-1	-1	0	0
C00115	System & Data Base Specialist, Sr	25	2	2	2	0	-2	-2	0	0
C00116	System & Data Base Specialist	20	2	2	1	0	-1	-2	0	0
C00117	Network Manager	28	1	1	1	0	-1	-1	0	0
C00118	Programmer Analyst	25	4	5	5	0	-5	-4	0	0
C00119	Programmer, Sr	19	5	5	5	0	-5	-5	0	0
C00121	Network Technician, Sr	11	3	3	4	0	-4	-3	0	0
C00122	Micro System Trainer	12	1	1	0	0	0	-1	0	0
C00124	Network Technician	9	2	2	2	0	-2	-2	0	0
C00125	PC Service Technician	9	1	1	1	0	-1	-1	0	0
C00127	Programmer	16	4	4	4	0	-4	-4	0	0
C00128	PC Services Specialist	17	2	2	2	0	-2	-2	0	0
C00130	Information Services assistant	9	1	1	1	0	-1	-1	0	0
C01403	Administrative Coordinator	10	1	1	1	0	-1	-1	0	0
			<u>33</u>	<u>34</u>	<u>34</u>	<u>0</u>	<u>-34</u>	<u>-33</u>	<u>0</u>	<u>0</u>
Telecommunications										
C00145	Telecommunication Manager	28	1	1	1	0	-1	-1	0	0
C00146	Telecommunication Coordinator	17	1	1	1	0	-1	-1	0	0
			<u>2</u>	<u>2</u>	<u>2</u>	<u>0</u>	<u>-2</u>	<u>-2</u>	<u>0</u>	<u>0</u>
Purchasing										
C00250	Purchasing Agent	27	1	1	1	0	-1	-1	0	0
C00251	Assistant Purchasing Agent	17	2	2	2	0	-2	-2	0	0
C00252	Buyer	13	3	3	3	0	-3	-3	0	0
C00257	City Travel Agent	9	0	0	1	0	-1	0	0	0
C00258	Purchasing Technician	8	4	4	4	0	-4	-4	0	0
C01001	Office Assistant	3	2	2	1	0	-1	-2	0	0
			<u>12</u>	<u>12</u>	<u>12</u>	<u>0</u>	<u>-12</u>	<u>-12</u>	<u>0</u>	<u>0</u>
City Hall/Annex Maintenance										
C00176	Director, Facilities & Fleet Management	38	1	1	0	0	0	-1	0	0
C00195	Facilities Superintendent	16	1	1	1	0	-1	-1	0	0
C00197	Custodian	2	7	7	0	0	0	-7	0	0
C00198	Guard	\$9.77hr	2	2	2	0	-2	-2	0	0
C01501	Crew Leader	6	1	1	1	0	-1	-1	0	0
C01521	Crew Worker	3	0	0	7	0	-7	0	0	0
C01525	Building Maintenance Mechanic	7	2	2	2	0	-2	-2	0	0
			<u>14</u>	<u>14</u>	<u>13</u>	<u>0</u>	<u>-13</u>	<u>-14</u>	<u>0</u>	<u>0</u>
Development Resource Center										
C00197	Custodian	2	1	1	0	0	0	-1	0	0
C01201	Secretary	6	1	1	0	0	0	-1	0	0
C01521	Crew Worker	3	1	1	2	0	-2	-1	0	0
			<u>3</u>	<u>3</u>	<u>2</u>	<u>0</u>	<u>-2</u>	<u>-3</u>	<u>0</u>	<u>0</u>
Chatt. Mobile Communication Services										
C00199	Electronics Supervisor	24	1	1	1	0	-1	-1	0	0
C00200	Electronics Comm Technician	14	5	5	5	0	-5	-5	0	0
			<u>6</u>	<u>6</u>	<u>6</u>	<u>0</u>	<u>-6</u>	<u>-6</u>	<u>0</u>	<u>0</u>
Real Estate										
C00177	Manager of Real Property	22	1	1	1	0	-1	-1	0	0
C00990	Property Service Coordinator	14	2	2	1	0	-1	-2	0	0
			<u>3</u>	<u>3</u>	<u>2</u>	<u>0</u>	<u>-2</u>	<u>-3</u>	<u>0</u>	<u>0</u>

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**City of Chattanooga
Detail Position List for Fiscal Years 2004-2009**

Position Number	Position Name	2007 Pay Grade	2007				Change		Projected	
			FY 2004	FY 2005	FY 2006	FY 2007	PY to CY	FY 04 thru FY 2007	FY 2008	FY 2009
Municipal Garage - Amnicola										
C00204	Shop supervisor	18	2	2	1	0	-1	-2	0	0
C00205	Fleet Manager	25	1	1	1	0	-1	-1	0	0
C00206	Equipment Mechanic III	13	5	4	4	0	-4	-5	0	0
C00208	Equipment Mechanic I	9	6	5	3	0	-3	-6	0	0
C00218	Shop Supervisor Senior	20	1	1	2	0	-2	-1	0	0
C00220	Parts Room Supervisor	11	1	1	1	0	-1	-1	0	0
C00224	Equipment Mechanic II	11	9	9	11	0	-11	-9	0	0
C01301	Inventory Clerk	5	1	1	1	0	-1	-1	0	0
C01302	Inventory Clerk, Sr	6	2	2	2	0	-2	-2	0	0
C01521	Crew Worker	3	3	3	3	0	-3	-3	0	0
			31	29	29	0	-29	-31	0	0
Municipal Garage - 12th Street										
C00197	Custodian	2	1	0	0	0	0	-1	0	0
C00204	Shop Supervisor	18	3	1	2	0	-2	-3	0	0
C00206	Equipment Mechanic III	13	8	7	7	0	-7	-8	0	0
C00208	Equipment Mechanic I	9	2	3	5	0	-5	-2	0	0
C00218	Shop Supervisor Senior	20	1	2	1	0	-1	-1	0	0
C00220	Parts Room Supervisor	11	1	1	1	0	-1	-1	0	0
C00224	Equipment Mechanic II	11	12	8	6	0	-6	-12	0	0
C00232	Vehicle Servicer	6	2	2	2	0	-2	-2	0	0
C01015	Office Manager	10	1	1	1	0	-1	-1	0	0
C01301	Inventory Clerk	5	2	1	1	0	-1	-2	0	0
C01302	Inventory Clerk, Sr	6	2	1	1	0	-1	-2	0	0
C01513	Heavy Equipment Operator	10	1	1	1	0	-1	-1	0	0
C01521	Crew Worker	3	1	2	2	0	-2	-1	0	0
C01522	Crew Worker, Sr	5	1	1	1	0	-1	-1	0	0
			38	31	31	0	-31	-38	0	0
Municipal Gas Station										
C01513	Heavy Equipment Operator	10	1	1	1	0	-1	-1	0	0
C01302	Inventory Clerk, Sr	6	0	1	1	0	-1	0	0	0
			1	2	2	0	-2	-1	0	0
			684	669	678	683	5	-1	683	683
C00195	Facilities Superintendent	16	1	1	1	1	0	0	1	1
C00200	Electronics Communication Tech.	14	1	1	1	1	0	0	1	1
C00209	Police Fleet Specialist	9	1	1	1	0	-1	-1	0	0
C00797	Executive Police Chief	43	0	1	1	1	0	1	1	1
C00805	Police Chief	50	1	1	1	1	0	0	1	1
C00806	Deputy Police Chief	P5	2	2	2	2	0	0	2	2
C00807	Deputy Dir. , Community Outreach	17	1	0	0	0	0	-1	0	0
C00809	Captain	P4	8	8	8	8	0	0	8	8
C00812	Lieutenant	P3	16	16	16	17	1	1	17	17
C00813	Sergeant	P2	103	103	103	101	-2	-2	101	101
C00818	Police Officer	P1	337	341	341	341	0	4	341	341
C00820	Police Off. Crime Bill	P1	4	0	0	0	0	-4	0	0
C00825	Police Service Technician	3	8	9	9	9	0	1	9	9
C00828	Crime Scene Technician	9	1	1	1	1	0	0	1	1
C00829	Photo Lab Tech	9	1	1	1	1	0	0	1	1
C00831	Manager, Animal Services	24	1	0	0	0	0	-1	0	0
C00834	School Patrol Officer Senior	9	1	1	1	1	0	0	1	1
C00840	Property Technician	7	7	7	7	7	0	0	7	7
C00843	Communication Officer, Fire	8	2	2	2	3	1	1	3	3
C00844	Communication Officer	11	46	48	50	56	6	10	56	56
C00855	Manager Media Relations	19	1	0	0	0	0	-1	0	0
C00856	Lead Police Records Clerk	9	1	1	1	1	0	0	1	1
C00858	Police Legal Advisor	28	1	1	1	1	0	0	1	1
C00861	Fingerprint Technician	6	1	1	1	1	0	0	1	1
C00896	Animal Service Officer	9	10	0	8	8	0	-2	8	8
C00897	Animal Service Field Supervisor	13	2	0	1	1	0	-1	1	1
C00898	Communication Officer, Sr	13	6	6	6	6	0	0	6	6
C00970	Police Service Tech Senior	5	14	14	16	16	0	2	16	16
C00975	Lieutenant School Patrol	\$41.51hr	3	3	3	3	0	0	3	3
C00976	School Patrol Officer	\$29.27hr	30	30	30	30	0	0	30	30
C00994	Director, Police Admin	21	1	0	0	0	0	-1	0	0
C00996	Communication Clerk	8	12	12	10	9	-1	-3	9	9
C00997	Accounting Technician, Sr	11	1	1	0	0	0	-1	0	0
C00998	Staff Service Coordinator	15	1	1	1	1	0	0	1	1
C00999	Technology Coordinator	20	1	0	0	0	0	-1	0	0
C01001	Office Assistant	3	1	1	1	1	0	0	1	1
C01002	Office Assistant, Sr	5	2	2	1	1	0	-1	1	1
C01003	Manager, Security, Facility & Fleet	18	1	0	0	0	0	-1	0	0
C01005	Manager, Accreditation	18	1	1	1	1	0	0	1	1
C01009	Police Records Clerk, Sr	5	20	20	19	19	0	-1	19	19
C01010	Police Information Center Manager	16	1	1	1	1	0	0	1	1
C01011	Police Records Analyst	7	5	5	5	5	0	0	5	5
C01201	Secretary	6	6	6	6	6	0	0	6	6
C01202	Secretary, Senior	7	6	5	5	5	0	-1	5	5

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Detail Position List for Fiscal Years 2004-2009**

Position Number	Position Name	2007 Pay Grade	2007				Change		Projected	
			FY 2004	FY 2005	FY 2006	FY 2007	PY to FY 2007	FY 04 thru FY 2007	FY 2008	FY 2009
C01203	Assistant to Police Chief	17	1	1	1	1	0	0	1	1
C01204	Administrative Secretary	9	5	4	5	5	0	0	5	5
C01401	Personnel Assistant	7	2	2	2	2	0	0	2	2
C01402	Accounting Technician	8	1	1	1	1	0	0	1	1
C01403	Administrative Coordinator	10	1	1	1	1	0	0	1	1
C01404	Fiscal Coordinator	17	0	0	1	1	0	1	1	1
C01525	Building Maintenance Mechanic	7	2	2	2	2	0	0	2	2
C02205	Terminal Agency Coordinator	8	1	1	1	1	0	0	1	1
C03003	Crime Statistical Analyst	15	1	1	1	1	0	0	1	1
C0XXXX	Ballistics Examiner	NR	0	1	0	1	1	1	1	1
			684	669	678	683	5	-1	683	683
Department of Fire			417	418	418	417	-1	0	417	417
C00195	Facilities Superintendent	16	1	1	1	1	0	0	1	1
C00855	Manager, Media relations	19	1	1	1	1	0	0	1	1
C00865	Fire Chief	47	1	1	1	1	0	0	1	1
C00866	Deputy Fire Chief	F6	1	1	1	1	0	0	1	1
C00867	Fire Marshal	F6	1	1	1	1	0	0	1	1
C00869	Battalion Chief	F5	6	6	6	6	0	0	6	6
C00871	Captain (Commander)	F4	75	75	75	75	0	0	75	75
C00872	Fire Investigator	F4	3	3	3	4	1	1	4	4
C00873	Lieutenant	F3	87	87	87	78	-9	-9	78	78
C00874	Firefighter	F1	86	36	36	41	5	-45	41	41
C00876	Operations Chief	F6	1	1	1	1	0	0	1	1
C00877	Resource Chief	F5	1	1	1	1	0	0	1	1
C00888	Staff Officer	F4	15	16	16	18	2	3	18	18
C00890	Training Chief	F5	1	1	1	1	0	0	1	1
C00891	Fire Equipment Technician	11	1	1	1	1	0	0	1	1
C00892	Senior Firefighter	F2	120	170	170	170	0	50	170	170
C00899	Tactical Services Chief	F5	1	1	1	1	0	0	1	1
C00999	Technology Manager	20	1	1	1	1	0	0	1	1
C01001	Office Assistant	3	1	1	1	1	0	0	1	1
C01202	Secretary, Senior	7	3	3	3	3	0	0	3	3
C01207	Executive Assistant	13	1	1	1	1	0	0	1	1
C01401	Personnel Assistant	7	1	1	1	1	0	0	1	1
C01402	Accounting Technician	8	1	1	1	0	-1	-1	0	0
C01403	Administrative Coordinator	10	1	1	0	0	0	-1	0	0
C01403	F&A Coordinator	15	0	0	1	1	0	1	1	1
C01513	Heavy Equipment Operator	10	2	2	2	2	0	0	2	2
C01525	Building Maintenance Mechanic	7	3	3	3	3	0	0	3	3
C01526	Building Maintenance Mechanic, Sr	12	1	1	1	1	0	0	1	1
C01014	Fire Suppression Chief	F5	0	0	0	1	1	1	1	1
			417	418	418	417	-1	0	417	417
Department of Public Works (All Funds)			635	625	624	609	-15	-26	609	609
Public Works General Fund			346	339	339	333	-6	-13	333	333
Administration										
C00448	Information Technology Coord	24	1	1	1	0	-1	-1	0	0
C00450	Administrator	47	1	1	1	1	0	0	1	1
C00451	Deputy Administrator	38	1	1	1	1	0	0	1	1
C00482	Inventory Control Coordinator	12	0	1	1	1	0	1	1	1
C01002	Office Assistant Senior	NR	2	2	2	2	0	0	2	2
C01207	Executive Assistant	13	1	1	1	1	0	0	1	1
C01403	Administrative Coordinator	10	1	1	0	0	0	-1	0	0
C01404	Fiscal Coordinator	17	1	1	1	1	0	0	1	1
C01991	Director of Capital Planning	41	0	0	1	0	-1	0	0	0
C01991	Development Planning Manager	27	1	1	0	1	1	0	1	1
			9	10	9	8	-1	-1	8	8
Land Development Office										
C00334	Forestry Inspector	15	1	1	1	1	0	0	1	1
C00509	Development Coordinator	14	1	0	1	0	-1	-1	0	0
C00513	Engineering Designer	17	0	0	1	1	0	1	1	1
C00521	Construction Inspector	13	0	0	3	3	0	3	3	3
C00525	Public Works Information Tech	10	1	0	0	0	0	-1	0	0
C00530	Design Review Engineer	29	1	1	1	1	0	0	1	1
C00541	Chief Building Official	32	0	0	2	0	-2	0	0	0
C00541	Building Official	32	1	1	0	2	2	1	2	2
C00543	Zoning Inspector	12	2	2	2	1	-1	-1	1	1
C00544	Chief Building Inspector	19	1	1	1	1	0	0	1	1
C00545	Chief Electrical Inspector	19	1	1	1	1	0	0	1	1
C00546	Chief Plumbing Inspector	19	1	1	1	1	0	0	1	1
C00548	Electrical Inspector	13	2	2	2	2	0	0	2	2
C00549	Gas/Mechanical Insp.	13	1	1	0	0	0	-1	0	0
C00550	Plumbing Inspector	13	2	2	1	2	1	0	2	2
C00551	Plumbing Inspector, Sr	14	1	1	1	1	0	0	1	1
C00552	Combination Inspector	14	2	2	4	8	4	6	8	8
C00553	Building Inspector	13	2	2	1	1	0	-1	1	1
C00554	Electrical Inspector, Sr	14	1	1	1	1	0	0	1	1

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City of Chattanooga
Detail Position List for Fiscal Years 2004-2009

Position Number	Position Name	2007 Pay Grade	2007				Change		Projected	
			FY 2004	FY 2005	FY 2006	FY 2007	PY to CY	FY 04 thru FY 2007	FY 2008	FY 2009
C00555	Building Inspector, Sr	14	1	1	1	1	0	0	1	1
C00558	Codes Coordinator, Sr	17	0	0	0	1	1	1	1	1
C00559	Gas/Mechanical Inspector, Sr	14	1	1	1	1	0	0	1	1
C00561	Electrical Sign Inspector	10	2	2	2	0	-2	-2	0	0
C00562	Codes Coordinator	12	1	1	2	1	-1	0	1	1
C00567	Director of Codes & Inspection	36	1	1	1	1	0	0	1	1
C00571	Permit Services Chief	25	1	1	0	0	0	-1	0	0
C00578	Zoning and Sign Official	25	1	1	1	1	0	0	1	1
C00735	GIS Specialist Senior	15	1	1	1	2	1	1	2	2
C00737	GIS Specialist	11	0	1	1	0	-1	0	0	0
C01002	Office Assistant Senior	5	0	0	1	1	0	1	1	1
C01004	Permit Clerk	5	4	4	4	4	0	0	4	4
C01015	Office Manager	10	1	1	1	1	0	0	1	1
C01709	Planner	14	0	0	1	1	0	1	1	1
C01953	Senior Planner	17	0	0	2	0	-2	0	0	0
C01955	Development Ombudsman	19	0	0	0	1	1	1	1	1
			35	34	43	43	0	8	43	43
City Wide Services										
C00197	Custodian	2	2	2	2	2	0	0	2	2
C00474	Director, City Wide Services	34	1	1	1	1	0	0	1	1
C00479	Accident Investigator	10	1	1	1	1	0	0	1	1
C00480	Occupational Health Nurse	13	1	1	1	0	-1	-1	0	0
C00482	Inventory Control Coordinator	12	1	1	1	1	0	0	1	1
C00651	Safety & Training Coordinator, Sr	15	1	1	1	1	0	0	1	1
C00747	Supply Supervisor	9	1	1	1	1	0	0	1	1
C01001	Office Assistant	3	1	0	0	0	0	-1	0	0
C01002	Office Assistant, Sr	5	2	2	2	2	0	0	2	2
C01201	Secretary	6	1	1	1	1	0	0	1	1
C01204	Administrative Secretary	9	1	1	1	1	0	0	1	1
C01301	Inventory Clerk	5	1	1	1	1	0	0	1	1
C01401	Personnel Assistant	7	2	2	2	2	0	0	2	2
C01405	Operations Coordinator	25	1	1	1	1	0	0	1	1
C01521	Crew Worker	3	1	1	1	1	0	0	1	1
C01530	Cost Estimator	15	1	1	1	1	0	0	1	1
			19	18	18	17	-1	-2	17	17
Municipal Forestry										
C00311	Municipal Forester	21	1	1	1	1	0	0	1	1
C00312	Forestry Supervisor	13	1	1	1	1	0	0	1	1
C00333	Tree Trimmer	8	2	2	3	3	0	1	3	3
C01503	Crew Supervisor	11	1	1	1	1	0	0	1	1
C01511	Equipment Operator	6	1	1	1	1	0	0	1	1
C01522	Crew Worker Senior	5	1	1	1	1	0	0	1	1
			7	7	8	8	0	1	8	8
Sewer Construction & Maintenance										
C00683	Superintendent, SCM	25	1	1	1	1	0	0	1	1
C00698	Concrete Worker	6	8	8	8	8	0	0	8	8
C01502	Crew Leader, Sr	9	1	1	1	1	0	0	1	1
C01504	Crew Supervisor, Sr	12	8	7	7	7	0	-1	7	7
C01506	General Supervisor, Sr	16	1	1	1	1	0	0	1	1
C01511	Equipment Operator	6	2	0	0	0	0	-2	0	0
C01512	Equipment Operator, Sr	8	2	4	4	4	0	2	4	4
C01513	Heavy Equipment Operator	10	4	5	5	5	0	1	5	5
C01521	Crew Worker	3	8	8	8	8	0	0	8	8
C01522	Crew Worker, Sr	5	7	7	7	6	-1	-1	6	6
			42	42	42	41	-1	-1	41	41
Emergency										
C01503	Crew Supervisor	11	1	1	1	1	0	0	1	1
C01506	General Supervisor, Sr	16	1	1	1	1	0	0	1	1
C01510	Light Equipment Operator	5	1	1	1	0	-1	-1	0	0
C01511	Equipment Operator	6	7	6	6	5	-1	-2	5	5
C01512	Equipment Operator, Sr	8	4	5	4	4	0	0	4	4
C01521	Crew Worker	3	3	3	3	3	0	0	3	3
			17	17	16	14	-2	-3	14	14
Street Cleaning										
C01502	Crew Leader, Sr	9	3	3	3	3	0	0	3	3
C01504	Crew Supervisor, Sr	12	1	1	1	1	0	0	1	1
C01506	General Supervisor, Sr	16	1	1	1	1	0	0	1	1
C01511	Equipment Operator	6	7	7	7	7	0	0	7	7
C01512	Equipment Operator, Sr	8	9	9	10	10	0	1	10	10
C01521	Crew Worker	3	12	12	12	12	0	0	12	12
C01522	Crew Worker, Senior	5	3	3	3	3	0	0	3	3
			36	36	37	37	0	1	37	37

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**City of Chattanooga
Detail Position List for Fiscal Years 2004-2009**

Position Number	Position Name	2007 Pay Grade	2007				Change		Projected	
			FY 2004	FY 2005	FY 2006	FY 2007	PY to CY	FY 04 thru FY 2007	FY 2008	FY 2009
Traffic Engineering										
C00768	City Traffic Engineer	36	1	1	1	1	0	0	1	1
C00769	Assistant City Traffic Engineer	26	1	1	1	1	0	0	1	1
C00770	Traffic Operations Analyst	18	1	1	1	1	0	0	1	1
C00771	Traffic Engineering Designer	13	1	1	1	1	0	0	1	1
C00772	Traffic Systems Technician	14	1	1	1	1	0	0	1	1
C00774	Traffic Engineering Tech	10	3	3	3	3	0	0	3	3
C00776	Traffic Signal Designer	16	1	1	1	1	0	0	1	1
C00778	Clerk II P/P	\$9.72hr	1	1	0	0	0	-1	0	0
C01002	Office Assistant Senior	5	0	0	1	1	0	1	1	1
C01204	Administrative Secretary	9	1	1	1	1	0	0	1	1
			11	11	11	11	0	0	11	11
Engineering										
C00501	Engineering Technician	11	1	0	0	0	0	-1	0	0
C00504	Engineering Project Manager	29	0	1	2	2	0	2	2	2
C00505	City Engineer	41	1	1	1	1	0	0	1	1
C00509	Development Coordinator	14	0	1	0	0	0	0	0	0
C00512	Assistant City Engineer	36	1	1	1	1	0	0	1	1
C00513	Engineering Designer	17	4	5	4	5	1	1	5	5
C00516	Engineering Project Coordinator	20	3	2	2	2	0	-1	2	2
C00517	Supervisor, Survey Party	16	1	0	0	0	0	-1	0	0
C00518	Survey Party Chief	13	3	2	3	3	0	0	3	3
C00521	Construction Inspector	13	7	4	2	3	1	-4	3	3
C00522	Survey Instrument Technician	10	3	3	2	1	-1	-2	1	1
C00523	Survey Technician	5	3	0	0	0	0	-3	0	0
C00524	Technical Information Manager	25	0	1	1	1	0	1	1	1
C00525	Public Works Information Tech	10	4	0	0	0	0	-4	0	0
C00582	Assistant Engineering Designer	15	0	4	3	3	0	3	3	3
C00735	GIS Specialist Senior	15	1	1	0	0	0	-1	0	0
C00737	GIS Specialist	NR	0	5	5	4	-1	4	4	4
C00965	Engineering Co-op	\$11.68hr	4	2	2	2	0	-2	2	2
C01002	Office Assistant Senior	NR	1	2	1	1	0	0	1	1
C01204	Administrative Secretary	9	1	1	1	1	0	0	1	1
			38	36	30	30	0	-8	30	30
Traffic Control										
C00197	Custodian	2	1	1	1	1	0	0	1	1
C00206	Equipment Mechanic III	13	1	1	1	1	0	0	1	1
C00360	Electrician's Assistant	5	1	1	1	1	0	0	1	1
C00743	Manager Traffic Control	25	1	1	1	1	0	0	1	1
C00744	Traffic Control Electrical Supervisor	18	1	1	1	1	0	0	1	1
C00745	Traffic Electrician Apprentice	9	1	1	1	1	0	0	1	1
C00746	Traffic Electrician, Sr	15	1	1	1	1	0	0	1	1
C00751	Traffic Electrician	14	4	4	4	4	0	0	4	4
C00753	Parking Meter Servicer	5	1	1	1	1	0	0	1	1
C00756	Electronics Traffic Technician	14	2	2	2	2	0	0	2	2
C00757	Traffic Electronic Supervisor	18	1	1	1	1	0	0	1	1
C00758	Traffic Construction Technician	11	1	1	1	1	0	0	1	1
C00763	Sign Fabricator	7	1	1	1	1	0	0	1	1
C01001	Office Assistant	3	1	1	1	1	0	0	1	1
C01201	Secretary	6	1	1	1	1	0	0	1	1
C01503	Crew Supervisor	11	1	1	1	1	0	0	1	1
C01505	General Supervisor	14	1	1	1	1	0	0	1	1
C01512	Equipment Operator, Sr	8	3	3	3	3	0	0	3	3
C01521	Crew Worker	3	6	6	6	6	0	0	6	6
C01522	Crew Worker, Sr	5	3	3	3	3	0	0	3	3
C01523	Traffic Construction Worker	7	1	1	1	1	0	0	1	1
			34	34	34	34	0	0	34	34
Brush & Trash										
C00531	Refuse Inspector	10	6	6	6	6	0	0	6	6
C00538	Sanitation Worker	3	4	0	0	0	0	-4	0	0
C01001	Office Assistant	3	1	1	1	1	0	0	1	1
C01503	Crew Supervisor	11	9	9	0	0	0	-9	0	0
C01505	General Supervisor	14	1	1	1	1	0	0	1	1
C01510	Light Equip Operator	5	17	17	0	0	0	-17	0	0
C01512	Equipment Operator, Sr	8	8	8	26	26	0	18	26	26
C01521	Crew Worker	3	9	13	18	17	-1	8	17	17
			55	55	52	51	-1	-4	51	51
Garbage Collection										
C00532	Superintendent Sanitation	25	1	1	1	1	0	0	1	1
C00537	Sanitation Worker, Sr	5	3	0	0	0	0	-3	0	0
C00538	Sanitation Worker	3	12	0	0	0	0	-12	0	0
C01001	Office Assistant	3	1	1	1	1	0	0	1	1
C01503	Crew Supervisor	11	0	1	1	0	-1	0	0	0
C01505	General Supervisor	14	2	1	1	2	1	0	2	2
C01510	Light Equipment Operator	5	2	2	2	2	0	0	2	2
C01511	Equipment Operator	6	11	8	8	8	0	-3	8	8
C01512	Equipment Operator, Sr	8	11	15	0	0	0	-11	0	0
C01531	Automated Garbage Collection Eq.Op.	9	0	0	14	14	0	14	14	14
C01521	Crew Worker	3	0	10	11	11	0	11	11	11
			43	39	39	39	0	-4	39	39

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City of Chattanooga
Detail Position List for Fiscal Years 2004-2009

Position Number	Position Name	2007 Pay Grade	2007				Change		Projected	
			FY 2004	FY 2005	FY 2006	FY 2007	PY to CY	FY 04 thru FY 2007	FY 2008	FY 2009
Storm Water Management			44	48	49	50	1	6	50	50
Administration										
C00509	Development Coordinator	14	1	0	0	0	0	-1	0	0
C00513	Engineering Designer	17	4	4	5	3	-2	-1	3	3
C00516	Engineering Project Coordinator	20	0	0	0	1	1	1	1	1
C00600	Public Information Specialist	13	0	0	1	1	0	1	1	1
C00724	Public Relations Education Coordinator	NR	0	1	0	0	0	0	0	0
C00728	Manager, Storm Water	29	1	1	1	1	0	0	1	1
C00733	Construction Program Supervisor	21	1	1	1	1	0	0	1	1
C00735	GIS Specialist, Sr	15	1	1	2	2	0	1	2	2
C00736	Water Quality Coordinator	19	1	1	2	1	-1	0	1	1
C00737	GIS Specialist	11	1	2	1	0	-1	-1	0	0
C00738	Water Quality Technician	10	3	3	3	3	0	0	3	3
C00740	Biologist	14	2	2	1	1	0	-1	1	1
C00742	Soil Engineering Specialist	16	0	3	3	3	0	3	3	3
C00762	Water Quality Manager	29	0	0	1	1	0	1	1	1
C00965	Engineering Co-op	11.68hr	0	2	2	3	1	3	3	3
C01002	Office Assistant, Sr	5	1	0	0	0	0	-1	0	0
C01004	Permit Clerk	5	1	2	1	1	0	0	1	1
C01201	Secretary	6	1	1	1	1	0	0	1	1
C01017	Hydraulic Engineer	NR	2	0	0	2	2	0	2	2
C01016	Water Shed Specialist	17	0	0	0	1	1	1	1	1
			20	24	25	26	1	6	26	26
Storm Water City Wide Services										
C00646	Sewer Maintenance Truck Operator	10	2	2	2	2	0	0	2	2
C01504	Crew Supervisor, Senior	12	3	3	3	3	0	0	3	3
C01511	Equipment Operator	6	2	0	0	0	0	-2	0	0
C01512	Equipment Operator, Senior	8	2	4	4	4	0	2	4	4
C01513	Heavy Equipment Operator	10	2	2	2	2	0	0	2	2
C01521	Crew Worker	3	6	6	8	8	0	2	8	8
C01522	Crew Worker, Sr	5	7	7	5	5	0	-2	5	5
			24	24	24	24	0	0	24	24
State Street Aid Fund			110	110	107	89	-18	-21	89	89
Street Maintenance										
C00516	Engineering Project Coordinator	20	1	1	1	1	0	0	1	1
C00521	Construction Inspector	13	0	0	1	1	0	1	1	1
C00646	Sewer Maintenance Truck Operator	10	2	2	2	2	0	0	2	2
C00710	Construction Manager	29	1	1	1	1	0	0	1	1
C01502	Crew Leader, Senior	9	2	2	2	3	1	1	3	3
C01504	Crew Supervisor, Sr	12	10	10	9	7	-2	-3	7	7
C01506	General Supervisor, Senior	16	2	2	2	2	0	0	2	2
C01511	Equipment Operator	6	12	2	2	1	-1	-11	1	1
C01512	Equipment Operator, Sr	8	8	18	18	14	-4	6	14	14
C01513	Heavy Equipment Operator	10	14	14	14	14	0	0	14	14
C01521	Crew Worker	3	38	38	35	26	-9	-12	26	26
C01522	Crew Worker, Sr	5	20	20	20	17	-3	-3	17	17
			110	110	107	89	-18	-21	89	89
Solid Waste Fund			16	13	14	13	-1	-3	13	13
Sanitary Fills										
C00663	Superintendent Landfill	25	1	1	1	1	0	0	1	1
C00664	Landfill Technician, Senior	13	1	1	1	1	0	0	1	1
C00665	Landfill Technician	12	1	0	0	0	0	-1	0	0
C00670	Landfill Supervisor	20	1	0	0	0	0	-1	0	0
C00671	Scale Operator	4	1	0	0	0	0	-1	0	0
C01504	Crew Supervisor, Sr	12	0	1	1	1	0	1	1	1
C01510	Light Equipment Operator	5	1	1	1	1	0	0	1	1
C01512	Equipment Operator, Sr	8	1	1	0	0	0	-1	0	0
C01513	Heavy Equipment Operator	10	4	3	4	4	0	0	4	4
			11	8	8	8	0	-3	8	8
Wood Recycle										
C00664	Landfill Tech Sr	13	0	0	1	0	-1	0	0	0
C00671	Scale Operator	4	1	1	1	1	0	0	1	1
C01504	Crew Supervisor, Sr	12	0	0	1	1	0	1	1	1
C01513	Heavy Equipment Operator	10	2	2	2	2	0	0	2	2
C01521	Crew Worker	3	2	2	0	0	0	-2	0	0
			5	5	5	4	-1	-1	4	4
Recycle										
C01512	Equipment Operator Sr	8	0	0	1	1	0	1	1	1
			0	0	1	1	0	1	1	1

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Detail Position List for Fiscal Years 2004-2009**

Position Number	Position Name	2007 Pay Grade	2007				Change		Projected	
			FY 2004	FY 2005	FY 2006	FY 2007	PY to CY	FY 04 thru FY 2007	FY 2008	FY 2009
Interceptor Sewer System			119	115	115	124	9	5	124	124
Administration										
C00482	Inventory Control Coordinator	12	1	1	1	1	0	0	1	1
C00575	Waste Resources Director	39	1	1	1	1	0	0	1	1
C00579	Systems Technician	15	1	1	1	1	0	0	1	1
C00580	Warehouse Supervisor	11	1	1	1	1	0	0	1	1
C01001	Office Assistant	3	1	1	1	1	0	0	1	1
C01201	Secretary	6	1	1	1	1	0	0	1	1
C01204	Administrative Secretary	9	1	1	1	1	0	0	1	1
C01301	Inventory Clerk	5	2	2	2	2	0	0	2	2
C01401	Personnel Assistant	7	1	1	1	1	0	0	1	1
C01404	Fiscal Coordinator	17	1	1	1	1	0	0	1	1
CXXXXX	Plant Engineer	NR	0	0	0	1	1	1	1	1
			11	11	11	12	1	1	12	12
Laboratory										
C00591	Quality Control Manager	27	1	1	1	1	0	0	1	1
C00592	Laboratory Technician, Sr	12	5	5	5	5	0	0	5	5
C00594	Chemist	15	1	1	1	1	0	0	1	1
			7	7	7	7	0	0	7	7
Engineering										
C00597	Waste Resources System Engineer	31	1	1	1	1	0	0	1	1
C00598	ISS Project Coordinator	16	1	1	1	1	0	0	1	1
C00644	Sewer Engineering Specialist	20	1	1	1	0	-1	-1	0	0
CXXXXX	Infrastructure Supervisor	NR	0	0	0	1	1	1	1	1
C01301	Inventory Clerk	5	0	0	0	1	1	1	1	1
			3	3	3	4	1	1	4	4
Plant Maintenance										
C00351	Painter	7	1	1	1	1	0	0	1	1
C00601	Plant Maintenance Supervisor	24	1	1	1	1	0	0	1	1
C00603	Electric Inst. Maint. Supervisor	19	1	1	1	1	0	0	1	1
C00605	Chief Maintenance Mechanic	19	2	2	2	2	0	0	2	2
C00610	Plant Maintenance Mechanic	11	12	12	11	11	0	-1	11	11
C00611	Electrical Instrument Technician	12	7	7	7	7	0	0	7	7
C00618	Plant Maintenance Lubricator	6	3	3	3	3	0	0	3	3
C01503	Crew Supervisor	11	1	1	1	1	0	0	1	1
C01522	Crew Worker, Sr	5	1	1	1	1	0	0	1	1
			29	29	28	28	0	-1	28	28
Sewer Maintenance										
C00646	Sewer Maint. Truck Operator	10	1	1	1	0	-1	-1	0	0
C01301	Inventory Clerk	5	1	1	1	0	-1	-1	0	0
C01504	Crew Supervisor, Sr	12	4	4	4	4	0	0	4	4
C01506	General Supervisor, Sr	16	1	1	1	1	0	0	1	1
C01512	Equipment Operator, Sr	8	4	4	4	4	0	0	4	4
C01513	Heavy Equipment Operator	10	4	4	4	3	-1	-1	3	3
C01522	Crew Worker, Sr	5	3	3	3	3	0	0	3	3
			18	18	18	15	-3	-3	15	15
Moc Bend Treatment Plant - Liquid Handling										
C00630	Plant Superintendent	32	1	1	1	1	0	0	1	1
C00631	Plant Operations Supervisor-Liquids	22	1	1	1	1	0	0	1	1
C00633	Chief Plant Operator	16	5	5	5	5	0	0	5	5
C00634	Plant Operator, Sr	12	8	8	8	8	0	0	8	8
C00636	Plant Operator Principal	13	4	4	4	4	0	0	4	4
C00638	Plant Operator	9	4	4	4	6	2	2	6	6
C01002	Office Assistant, Sr	5	1	1	1	1	0	0	1	1
			24	24	24	26	2	2	26	26
Inflow & Infiltration										
C00646	Sewer Maintenance Truck Operator	10	2	2	2	3	1	1	3	3
C01504	Crew Supervisor, Senior	12	3	3	3	3	0	0	3	3
C01506	General Supervisor, Senior	16	1	1	1	1	0	0	1	1
C01513	Heavy Equipment Operator	10	0	0	0	1	1	1	1	1
C01522	Crew Worker, Sr	5	4	3	3	3	0	-1	3	3
			10	9	9	11	2	1	11	11
Safety & Training										
C00651	Safety/Training Coordinator	15	1	1	1	1	0	0	1	1
C00671	Scale Operator	4	1	1	1	1	0	0	1	1
			2	2	2	2	0	0	2	2
Pretreatment/Monitoring										
C00652	Pretreatment Coordinator	15	1	1	1	1	0	0	1	1
C00653	Monitor Technician, Sr	10	3	3	3	4	1	1	4	4
C00655	Pretreatment Inspector	10	1	1	1	1	0	0	1	1
C01201	Secretary	6	1	1	1	1	0	0	1	1
			6	6	6	7	1	1	7	7
Moc Bend Treatment Plant - Solid Handling										
C00657	Plant Operations Supervisor-Solids	21	1	1	1	1	0	0	1	1
C00634	Plant Operator, Sr	12	4	4	5	7	2	3	7	7
C00638	Plant Operator	9	0	0	0	3	3	3	3	3
C01512	Equipment Operator, Sr	8	4	1	1	1	0	-3	1	1
			9	6	7	12	5	3	12	12

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**City of Chattanooga
Detail Position List for Fiscal Years 2004-2009**

Position Number	Position Name	2007 Pay Grade	2007				Change		Projected	
			FY 2004	FY 2005	FY 2006	FY 2007	PY to FY 2007	FY 04 thru FY 2007	FY 2008	FY 2009
Department of Parks and Recreation (All Funds)			246	238	217	226	9	-20	226	226
Parks & Recreation General Fund			203	195	174	183	9	-20	183	183
Administration										
C00300	Administrator	47	1	1	1	1	0	0	1	1
C00301	Deputy Administrator	38	1	1	1	0	-1	-1	0	0
C00329	Rec Mgmt Analyst/Outdoor Initiative	13	1	1	0	0	0	-1	0	0
C01207	Executive Assistant	13	1	1	0	1	1	0	1	1
C01402	Accounting Technician	8	1	0	0	0	0	-1	0	0
C01404	Fiscal Coordinator	17	1	1	1	1	0	0	1	1
C02934	Director of Parks/Manager Projects	NP	0	0	1	1	0	1	1	1
C02935	Field Events Manager	NP	0	0	0	1	1	1	1	1
C02936	Grants & Special Initiatives Coordinator	17	0	0	0	1	1	1	1	1
			6	5	4	6	2	0	6	6
Admin-Public Info										
C00304	Communications Manager	16	1	1	1	1	0	0	1	1
			1	1	1	1	0	0	1	1
Outdoor Chattanooga										
C01403	Administrative Coordinator	10	0	0	1	1	0	1	1	1
C02130	Director of Outdoor Chattanooga	27	0	0	0	1	1	1	1	1
C02133	Coordinator of Special Events	13	0	0	1	1	0	1	1	1
			0	0	2	3	1	3	3	3
Skatepark										
C00XXX	Skatepark Assistant P/T 36hr	\$10.00hr	0	0	0	2	2	2	2	2
			0	0	0	2	2	2	2	2
Recreation Facility Management										
C00197	Custodian	2	10	10	10	11	1	1	11	11
C00376	Recreation Supervisor	19	3	3	3	0	-3	-3	0	0
C00378	Recreation Program Coordinator	14	4	4	4	4	0	0	4	4
C00380	Recreation Facility Manager	13	16	16	16	16	0	0	16	16
C00382	Recreation Specialist	9	26	28	27	26	-1	0	26	26
C01001	Office Assistant	3	1	1	1	0	-1	-1	0	0
C01002	Office Assistant Senior	5	0	0	0	1	1	1	1	1
C01201	Secretary	6	0	0	0	2	2	2	2	2
C01521	Crew Worker	3	2	2	2	2	0	0	2	2
C02938	Director of Recreation	26	0	0	0	1	1	1	1	1
C02939	Area Manager	19	0	0	0	3	3	3	3	3
			62	64	63	66	3	4	66	66
Fitness Center										
C00376	Recreation Supervisor	19	1	1	1	1	0	0	1	1
C00420	Therapeutic Specialist	13	1	1	0	0	0	-1	0	0
C00954	Fitness Trainer (P/T)	\$10.30	1	1	1	1	0	0	1	1
C00960	Front Desk Clerk (P/T) 18hr	\$8.60	1	1	1	1	0	0	1	1
C01001	Office Assistant	3	1	1	1	1	0	0	1	1
C02922	Fitness Coordinator	14	1	1	1	1	0	0	1	1
			6	6	5	5	0	-1	5	5
Outventure										
C00378	Recreation Program Coordinator	14	0	0	0	1	1	1	1	1
C00382	Recreation Specialist	9	2	2	2	1	-1	-1	1	1
C00935	Recreation Specialist (P/T) 18hr	\$11.05	1	1	1	1	0	0	1	1
			3	3	3	3	0	0	3	3
Champion's Club										
C00394	Manager, Champion's Club	17	1	1	1	1	0	0	1	1
C00395	Assistant Manager, Champion's Club	15	1	1	1	1	0	0	1	1
C00981	Tennis Assistant (P/T) 20hr	\$7.79	2	2	2	2	0	0	2	2
C01521	Crew Worker	3	1	1	1	1	0	0	1	1
			5	5	5	5	0	0	5	5
Aquatics										
C00421	Aquatics Coordinator	15	1	1	1	1	0	0	1	1
			1	1	1	1	0	0	1	1
Therapeutic Recreation										
C00382	Recreation Specialist	9	0	0	0	1	1	1	1	1
C00420	Therapeutic Specialist	14	0	0	1	1	0	1	1	1
			0	0	1	2	1	2	2	2
Parks & Athletic Fields										
C00197	Custodian	2	1	1	1	1	0	0	1	1
C00208	Equipment Mechanic I	9	0	0	1	1	0	1	1	1
C00224	Equipment Mechanic II	11	1	1	0	0	0	-1	0	0
C01503	Crew Supervisor	11	2	2	2	2	0	0	2	2
C01506	General Supervisor, Sr	16	1	1	1	1	0	0	1	1
C01512	Equipment Operator, Sr	8	3	3	3	3	0	0	3	3
C01513	Heavy Equipment Operator	10	1	1	1	1	0	0	1	1
C01521	Crew Worker	3	3	3	3	3	0	0	3	3
C01522	Crew Worker, Sr	5	5	5	5	5	0	0	5	5
			17	17	17	17	0	0	17	17

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City of Chattanooga
Detail Position List for Fiscal Years 2004-2009

Position Number	Position Name	2007 Pay Grade	2007				Change		Projected	
			FY 2004	FY 2005	FY 2006	FY 2007	PY to CY	FY 04 thru FY 2007	FY 2008	FY 2009
Buildings & Structures										
C00345	HVAC Specialist	12	1	1	1	1	0	0	1	1
C00346	HVAC Assistant	5	1	1	1	1	0	0	1	1
C00351	Painter	7	1	1	1	1	0	0	1	1
C00353	Welder	10	1	1	1	1	0	0	1	1
C01301	Inventory Clerk	5	1	1	1	1	0	0	1	1
C01505	General Supervisor	14	1	1	0	0	0	-1	0	0
C01506	General Supervisor, Sr	16	0	0	1	1	0	1	1	1
C01521	Crew Worker	3	1	1	1	1	0	0	1	1
C01522	Crew Worker, Sr	5	1	1	1	1	0	0	1	1
C01525	Building Maintenance Mechanic	7	5	5	5	5	0	0	5	5
C01526	Building Maintenance Mechanic, Sr	12	1	1	1	1	0	0	1	1
			<u>14</u>	<u>14</u>	<u>14</u>	<u>14</u>	<u>0</u>	<u>0</u>	<u>14</u>	<u>14</u>
Chattanooga Zoo										
C00416	Zoo Supervisor	24	1	1	1	1	0	0	1	1
C00417	Assistant Zoo Supervisor	14	1	1	1	1	0	0	1	1
C00418	Zookeeper	6	5	5	5	5	0	0	5	5
C00419	Zookeeper, Sr	7	1	1	1	1	0	0	1	1
C00980	Zoo Education Curator	10	1	1	1	1	0	0	1	1
			<u>9</u>	<u>9</u>	<u>9</u>	<u>9</u>	<u>0</u>	<u>0</u>	<u>9</u>	<u>9</u>
TN Riverpark - Downtown										
C00344	Asst. Superintendent, Riverpark	18	1	1	1	1	0	0	1	1
C01501	Crew Leader	6	0	0	1	1	0	1	1	1
C01502	Crew Leader, Sr	9	4	4	4	4	0	0	4	4
C01503	Crew Supervisor	11	2	2	2	2	0	0	2	2
C01521	Crew Worker	3	14	14	14	14	0	0	14	14
C01522	Crew Worker, Senior	5	2	2	1	1	0	-1	1	1
			<u>23</u>	<u>23</u>	<u>23</u>	<u>23</u>	<u>0</u>	<u>0</u>	<u>23</u>	<u>23</u>
Carousel Operations										
C00423	Parks Reservationist	6	0	0	1	1	0	1	1	1
C00968	Carousel Assistant (P/T) 30hr	\$7.55	2	2	2	2	0	0	2	2
C01002	Office Assistant, Senior	n/a	0	1	0	0	0	0	0	0
			<u>2</u>	<u>3</u>	<u>3</u>	<u>3</u>	<u>0</u>	<u>1</u>	<u>3</u>	<u>3</u>
Parks & Facilities										
C00338	Manager, Projects & Facilities	n/a	1	1	0	0	0	-1	0	0
C01402	Accounting Technician	8	0	1	1	0	-1	0	0	0
C01403	Administrative Coordinator	10	0	0	0	1	1	1	1	1
			<u>1</u>	<u>2</u>	<u>1</u>	<u>1</u>	<u>0</u>	<u>0</u>	<u>1</u>	<u>1</u>
Landscape										
C00365	Gardener	5	1	1	1	1	0	0	1	1
C01503	Crew Supervisor	11	1	1	1	1	0	0	1	1
C01505	General Supervisor	14	1	1	1	1	0	0	1	1
C01521	Crew Worker	3	3	3	3	3	0	0	3	3
C01522	Crew Worker, Sr	5	5	5	5	5	0	0	5	5
			<u>11</u>	<u>11</u>	<u>11</u>	<u>11</u>	<u>0</u>	<u>0</u>	<u>11</u>	<u>11</u>
TN River Park Security										
C00850	Ranger	n/a	7	0	0	0	0	-7	0	0
C00863	Ranger Supervisor	n/a	1	0	0	0	0	-1	0	0
			<u>8</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>-8</u>	<u>0</u>	<u>0</u>
City-Wide Security										
C00850	Ranger	4	1	1	1	1	0	0	1	1
C00953	Ranger (P/T) 20hr	\$11.36	3	3	3	3	0	0	3	3
			<u>4</u>	<u>4</u>	<u>4</u>	<u>4</u>	<u>0</u>	<u>0</u>	<u>4</u>	<u>4</u>
Athletic Facilities										
C00362	Stadium Manager	17	1	1	1	1	0	0	1	1
C00942	Softball Coordinator	\$312.00	1	1	1	1	0	0	1	1
C01002	Office Assistant, Senior	n/a	1	0	0	0	0	-1	0	0
C01503	Crew Supervisor	11	1	1	1	1	0	0	1	1
C01521	Crew Worker	3	2	2	2	2	0	0	2	2
C01522	Crew Worker, Sr	5	1	1	1	1	0	0	1	1
C02932	Groundskeeper	7	1	1	1	1	0	0	1	1
			<u>8</u>	<u>7</u>	<u>7</u>	<u>7</u>	<u>0</u>	<u>-1</u>	<u>7</u>	<u>7</u>
Memorial Auditorium										
C00197	Custodian	n/a	2	2	0	0	0	-2	0	0
C00405	Stage Manager	n/a	1	1	0	0	0	-1	0	0
			<u>3</u>	<u>3</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>-3</u>	<u>0</u>	<u>0</u>
Tivoli Theatre										
C00197	Custodian	n/a	1	1	0	0	0	-1	0	0
C00405	Stage Manager	n/a	1	1	0	0	0	-1	0	0
			<u>2</u>	<u>2</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>-2</u>	<u>0</u>	<u>0</u>
Civic Facilities Administration										
C00400	Manager, Civic Facilities	n/a	1	1	0	0	0	-1	0	0
C00401	Business Coordinator	n/a	1	1	0	0	0	-1	0	0
C00402	Super, Civic Facilities Operator	n/a	1	1	0	0	0	-1	0	0
C00405	Stage Manager	n/a	1	1	0	0	0	-1	0	0
C00406	Facilities Marketing Coordinator	n/a	1	1	0	0	0	-1	0	0
C00410	Box Office Coordinator	n/a	1	1	0	0	0	-1	0	0

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**City of Chattanooga
Detail Position List for Fiscal Years 2004-2009**

Position Number	Position Name	2007 Pay Grade	2007				Change		Projected	
			FY 2004	FY 2005	FY 2006	FY 2007	PY to CY	FY 04 thru FY 2007	FY 2008	FY 2009
C00956	Box Office Cashiers P/T	n/a	2	2	0	0	0	-2	0	0
C00958	Phone Sales Clerks P/T	n/a	4	4	0	0	0	-4	0	0
C01403	Administrative coordinator	n/a	1	1	0	0	0	-1	0	0
C01501	Crew Leader	n/a	1	1	0	0	0	-1	0	0
			14	14	0	0	0	-14	0	0
Arts & Cultural										
C00381	Cultural Arts Specialist	n/a	3	1	0	0	0	-3	0	0
			3	1	0	0	0	-3	0	0
Municipal Golf Course										
C00224	Equipment Mechanic II	NP	2	2	2	2	0	0	2	2
C00317	Golf Course Superintendent	NP	2	2	2	2	0	0	2	2
C00319	Assistant Superintendent	NP	2	2	2	2	0	0	2	2
C00321	Concession Attendant	NP	4	4	4	4	0	0	4	4
C00326	Golf Course Ranger	NP	3	3	3	3	0	0	3	3
C00330	Proshop Clerk	NP	2	2	2	2	0	0	2	2
C00399	Golf Manager	NP	2	2	2	2	0	0	2	2
C00414	Golf Course Director	NP	1	1	1	1	0	0	1	1
C00415	Assistant Golf Manager	NP	2	2	2	2	0	0	2	2
C00925	Proshop Attendant (Part time)	NP	1	1	1	1	0	0	1	1
C00926	Laborer (Part time)	NP	8	8	8	8	0	0	8	8
C00927	Food Clerk (Part time)	NP	3	3	3	3	0	0	3	3
C01402	Accounting Technician	NP	1	1	1	1	0	0	1	1
C01512	Equipment Operator, Sr	NP	2	2	2	2	0	0	2	2
C01521	Crew Worker	NP	8	8	8	8	0	0	8	8
			43	43	43	43	0	0	43	43
Department of Personnel			19	20	19	20	1	1	20	20
Administration										
C00270	Administrator	45	1	1	1	1	0	0	1	1
C00271	Assistant Personnel Director	22	2	2	1	1	0	-1	1	1
C00272	Class Compensation Analyst	19	1	1	1	1	0	0	1	1
C00273	Deputy Administrator Personnel	30	0	0	1	1	0	1	1	1
C00274	Personnel Analyst	17	2	2	2	2	0	0	2	2
C00275	Personnel Records Specialist	17	1	1	1	1	0	0	1	1
C00276	Personnel Investigator	14	1	0	0	0	0	-1	0	0
C00284	Police & Fire Recruitment Supervisor	16	0	1	1	1	0	1	1	1
C00279	Personnel Technician	10	3	3	3	4	1	1	4	4
C00920	Clerk (part time)	\$9.13	1	1	0	0	0	-1	0	0
C01002	Office Assistant, Sr	5	1	1	1	1	0	0	1	1
C01205	Administrative Secretary, Sr	11	1	1	1	1	0	0	1	1
C01401	Personnel Assistant	7	1	1	1	1	0	0	1	1
			15	15	14	15	1	0	15	15
Wellness Initiative										
C00011	Project Manager/Wellness	NR	0	1	1	1	0	1	1	1
			0	1	1	1	0	1	1	1
Employee Benefits Office										
C00182	Risk Manager	28	1	1	1	1	0	0	1	1
C00183	Benefits Coordinator	9	2	0	0	0	0	-2	0	0
C00101	Benefits Assistant	8	0	1	1	1	0	1	1	1
C00185	Benefits Specialist	11	0	1	1	1	0	1	1	1
C00266	Loss Control Coordinator	17	1	1	1	1	0	0	1	1
			4	4	4	4	0	0	4	4
Department of Neighborhood Services (All Funds)			27	37	36	36	0	9	36	36
Neighborhood Services General Fund			27	37	29	29	0	2	29	29
Administration										
C00050	Administrator	47	1	1	1	1	0	0	1	1
C00053	Assist. to Admin, Neighborhood Ser	28	1	1	1	0	-1	-1	0	0
C00158	Program Coordinator	17	0	0	0	1	1	1	1	1
C01015	Office Manager	10	1	1	1	0	-1	-1	0	0
C01205	Administrative Secretary, Sr	11	1	1	1	1	0	0	1	1
C01912	Deputy Administrator	34	0	0	0	1	1	1	1	1
C01925	Economic Consultant	\$31,012yr	0	0	1	1	0	1	1	1
C01945	Special Project Coordinator	16	0	0	0	1	1	1	1	1
C01975	Clerical Assistant	7.69hr	0	0	1	1	0	1	1	1
C02900	Fellows Interns	n/a	2	2	0	0	0	-2	0	0
			6	6	6	7	1	1	7	7
Codes, Community Services, & Neighborhood Relations										
C00542	Manager, Codes & Neigh Relations	28	0	0	0	1	1	1	1	1
C00565	Code Enforcement Inspector	11	10	10	10	10	0	0	10	10
C00574	Chief Code Enforcement Inspector	15	2	2	2	3	1	1	3	3
C01001	Office Assistant	3	2	2	2	0	-2	-2	0	0
C01002	Office Assistant, Sr	5	0	0	0	2	2	2	2	2
C00155	Neighborhood Relations Coordinators	14	0	0	0	3	3	3	3	3
C01202	Secretary, Senior	7	1	1	1	1	0	0	1	1
			15	15	15	20	5	5	20	20

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City of Chattanooga
Detail Position List for Fiscal Years 2004-2009

Position Number	Position Name	2007 Pay Grade	2007				Change		Projected	
			FY 2004	FY 2005	FY 2006	FY 2007	PY to FY 04 thru CY 2007	FY 2008	FY 2009	
Neighborhood Relations										
C00155	Neighborhood Relation Coordinator	14	4	4	4	0	-4	-4	0	0
C00158	Program Coordinator	17	1	1	1	0	-1	-1	0	0
C01945	Special Project Coordinator	16	1	1	1	0	-1	-1	0	0
			6	6	6	0	-6	-6	0	0
Animal Services										
C00896	Animal Service Officer	9	0	7	0	0	0	0	0	0
C00897	Animal Service Field Supervisor	13	0	2	0	0	0	0	0	0
C01204	Administrative Secretary	9	0	1	0	0	0	0	0	0
			0	10	0	0	0	0	0	0
Grants Administration										
C00995	Grant Specialist, Senior	13	0	0	1	1	0	1	1	1
C01406	Grants Specialist	12	0	0	1	1	0	1	1	1
			0	0	2	2	0	2	2	2
Community Development										
C00188	Manager, Economic & Community Developmer	27	0	0	1	1	0	1	1	1
C00189	Manager, Planning & Program Development	27	0	0	1	1	0	1	1	1
C00192	Community Development Specialist	15	0	0	3	3	0	3	3	3
C01202	Secretary, Senior	7	0	0	1	1	0	1	1	1
C01709	Planner	14	0	0	1	1	0	1	1	1
			0	0	7	7	0	7	7	7
Executive Department of the Mayor (All Funds)			23	23	11	14	3	-9	14	14
Department of the Mayor - General Fund			16	16	11	14	3	-2	14	14
Office of the Mayor										
C00164	Director of Communications	NP	1	1	1	1	0	0	1	1
C00171	Chief of Staff	50	1	1	1	1	0	0	1	1
C00174	Special Project Assistant	16	2	2	2	2	0	0	2	2
C00175	Special Assistant	NP	2	3	1	1	0	-1	1	1
C02132	Director of Mayor's Initiatives	NP	0	0	1	0	-1	0	0	0
C02135	Assistant to Mayor	NP	0	0	0	1	1	1	1	1
C02136	Special Project Assistant	NP	0	0	0	1	1	1	1	1
C01209	Administrative Assistant	NP	1	1	1	1	0	0	1	1
C20001	Mayor	NP	1	1	1	1	0	0	1	1
			8	9	8	9	1	1	9	9
Asset Management										
C00176	Director, Asset Management	38	0	0	1	0	-1	0	0	0
C01201	Secretary	6	0	0	1	0	-1	0	0	0
			0	0	2	0	-2	0	0	0
Office of Performance Review										
C00084	Internal Auditor	17	2	1	0	0	0	-2	0	0
C00995	Grant Specialist, Senior	13	2	2	0	0	0	-2	0	0
C01406	Grants Specialist	12	0	1	0	0	0	0	0	0
C00XXX	Internal Auditor, Senior	NR	1	0	0	0	0	-1	0	0
			5	4	0	0	0	-5	0	0
Community Development - General Fund										
C00175	Administrator of Community Services	47	1	1	0	0	0	-1	0	0
C01207	Executive Assistant	13	1	1	0	0	0	-1	0	0
C01925	Economic Consultant	\$31,012yr	1	1	0	0	0	-1	0	0
			3	3	0	0	0	-3	0	0
Community Development										
C00188	Manager, Econ & Com Development	27	1	1	0	0	0	-1	0	0
C00189	Manager, Planning & Program Development	27	1	1	0	0	0	-1	0	0
C00192	Community Development Specialist	15	3	3	0	0	0	-3	0	0
C01202	Secretary, Senior	7	1	1	0	0	0	-1	0	0
C01709	Planner	14	1	1	0	0	0	-1	0	0
			7	7	0	0	0	-7	0	0
Office of Faith Based Initiatives										
C01207	Executive Assistant	13	0	0	0	1	1	1	1	1
C02141	Director of Faith Based Initiative	NP	0	0	0	1	1	1	1	1
			0	0	0	2	2	2	2	2
Office of Multicultural Affairs										
C02142	Compliance Officer	17	0	0	0	1	1	1	1	1
C01204	Administrative Secretary	9	0	0	0	1	1	1	1	1
C02140	Director, Multicultural Affairs	NR	0	0	1	1	0	1	1	1
			0	0	1	3	2	3	3	3
Education, Arts, & Culture			0	0	24	26	2	26	26	26
Administration										
C00381	Cultural Arts Specialist	9	0	0	0	1	1	1	1	1
C01207	Executive Assistant	13	0	0	1	1	0	1	1	1
C02960	Administrator of Education, Arts, & Culture	45	0	0	1	1	0	1	1	1
C02961	Deputy Administrator	30	0	0	0	1	1	1	1	1
C00175	Special Assistant	NR	0	0	1	0	-1	0	0	0
			0	0	3	4	1	4	4	4

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City of Chattanooga
Detail Position List for Fiscal Years 2004-2009

Position Number	Position Name	2007 Pay Grade	2007				Change		Projected	
			FY 2004	FY 2005	FY 2006	FY 2007	PY to CY	FY 04 thru FY 2007	FY 2008	FY 2009
Memorial Auditorium										
C00197	Custodian	2	0	0	2	2	0	2	2	2
C00405	Stage Manager	11	0	0	1	1	0	1	1	1
			0	0	3	3	0	3	3	3
Tivoli Theatre										
C00197	Custodian	2	0	0	1	1	0	1	1	1
C00405	Stage Manager	11	0	0	1	1	0	1	1	1
			0	0	2	2	0	2	2	2
Civic Facilities Administration										
C00400	Manager, Civic Facilities	29	0	0	1	1	0	1	1	1
C00401	Business Coordinator	17	0	0	1	1	0	1	1	1
C00402	Super. Civic Facilities Operator	15	0	0	1	1	0	1	1	1
C00405	Stage Manager	11	0	0	1	1	0	1	1	1
C00406	Facilities Marketing Coordinator	14	0	0	1	1	0	1	1	1
C00410	Box Office Coordinator	11	0	0	1	1	0	1	1	1
C00956	Box Office Cashiers (P/T) 36hr	\$10.48	0	0	2	2	0	2	2	2
C00958	Phone Sales Clerks (P/T) 36hr	\$10.23	0	0	4	4	0	4	4	4
C01403	Administrative Coordinator	10	0	0	1	1	0	1	1	1
C01501	Crew Leader	6	0	0	1	1	0	1	1	1
			0	0	14	14	0	14	14	14
Cultural Arts										
C00381	Cultural Arts Specialist	9	0	0	1	1	0	1	1	1
C00382	Recreation Specialist	n/a	0	0	1	0	-1	0	0	0
			0	0	2	1	-1	1	1	1
Eastgate Center										
C00381	Cultural Arts Specialist	9	0	0	0	1	1	1	1	1
			0	0	0	1	1	1	1	1
Heritage House										
C00381	Cultural Arts Specialist	9	0	0	0	1	1	1	1	1
			0	0	0	1	1	1	1	1
Human Services			295	307	322	294	-28	-1	294	294
Administration										
C1A010	Administrator	45	1	1	1	1	0	0	1	1
C1A075	Executive Secretary	NP	1	1	1	1	0	0	1	1
C1A120	Senior Accounting Clerk	NP	1	1	1	1	0	0	1	1
C1A171	Deputy Administrator	NP	1	1	1	1	0	0	1	1
C1A220	Clerk	NP	1	1	1	1	0	0	1	1
C1A300	Receptionist	NP	1	1	1	1	0	0	1	1
C1A311	Supervisor of Fiscal Operations	NP	1	1	1	1	0	0	1	1
C1A312	Asst Admin for Admin, Plan, FO	NP	1	1	1	1	0	0	1	1
C1A320	Information Management Coordinator	NP	1	1	1	1	0	0	1	1
			9	9	9	9	0	0	9	9
Occupancy										
C1B050	Utility Worker	NP	1	1	1	1	0	0	1	1
			1	1	1	1	0	0	1	1
Community Services Block Grant										
C1C020	Bookkeeper/Record Clerk	NP	1	1	1	1	0	0	1	1
C1C040	Service Delivery Worker II	NP	3	3	3	3	0	0	3	3
C1C150	Director of Social Services	NP	1	1	1	1	0	0	1	1
C1C152	Soc Serv Delivery Worker/Pro Coord	NP	0	1	1	1	0	1	1	1
C1C160	LIEAP Coordinator	NP	1	1	1	1	0	0	1	1
C1C162	LIEAP Clerk	NP	1	1	0	0	0	-1	0	0
C1C170	Energy Specialist	NP	1	1	1	1	0	0	1	1
C1C200	Data Entry Clerk	NP	1	1	1	1	0	0	1	1
C1C210	Intake Specialist	NP	1	1	1	1	0	0	1	1
			10	11	10	10	0	0	10	10
Day Care										
C1D010	Center Supervisor	NP	1	1	1	1	0	0	1	1
C1D060	Clerk II	NP	1	1	1	1	0	0	1	1
C1D071	Teacher	NP	5	5	7	7	0	2	7	7
C1D100	Teacher Assistant	NP	5	5	5	5	0	0	5	5
C1D241	Family Service Supervisor	NP	1	1	1	1	0	0	1	1
C1D270	Cook II	NP	1	1	1	1	0	0	1	1
C1D390	Director of CC Programs	NP	1	1	1	1	0	0	1	1
C1D420	Janitor	NP	1	1	0	0	0	-1	0	0
			16	16	17	17	0	1	17	17
Energy Project										
C1E020	Weatherization Coordinator	NP	1	1	1	1	0	0	1	1
C1E021	Weatherization Inspector	NP	1	1	1	1	0	0	1	1
			2	2	2	2	0	0	2	2
Foster Grandparents										
C1F020	Foster Grand Field Supervisor	NP	1	1	1	1	0	0	1	1
C1F030	Director of FGP Program	NP	1	1	1	1	0	0	1	1
C1F040	Program Assistant II	NP	1	1	1	1	0	0	1	1
C1F071	Part Time Program Assistant	NP	1	1	0	0	0	-1	0	0
			4	4	3	3	0	-1	3	3

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**City of Chattanooga
Detail Position List for Fiscal Years 2004-2009**

Position Number	Position Name	2007 Pay Grade	2007				Change		Projected	
			FY 2004	FY 2005	FY 2006	FY 2007	PY to CY	FY 04 thru FY 2007	FY 2008	FY 2009
Head Start Centers										
C1H060	Health/ Nutrition Coordinator	NP	1	1	1	1	0	0	1	1
C1H061	Registered Dietician	NP	1	1	0	0	0	-1	0	0
C1H062	Health Technician	NP	0	2	2	2	0	2	2	2
C1H080	Teacher	NP	30	30	30	28	-2	-2	28	28
C1H089	Teacher Assistant	NP	35	35	35	31	-4	-4	31	31
C1H140	Family Service Coordinator	NP	1	1	1	1	0	0	1	1
C1H150	Family Service Supervisor	NP	5	5	5	5	0	0	5	5
C1H170	Facility & Grounds Supervisor	NP	1	1	1	1	0	0	1	1
C1H175	Parent Involvement Coordinator	NP	1	1	1	1	0	0	1	1
C1H176	Parent Involvement Consultant	NP	0	1	1	0	-1	0	0	0
C1H190	Family Service Assistant	NP	20	20	20	18	-2	-2	18	18
C1H240	Head Start / PCC Manager	NP	1	1	1	1	0	0	1	1
C1H250	Fiscal Officer	NP	2	2	2	2	0	0	2	2
C1H270	Dietary Supervisor	NP	1	1	1	1	0	0	1	1
C1H310	Nurse	NP	3	3	3	3	0	0	3	3
C1H320	Lead Teacher/ Center Supervisor	NP	5	5	5	5	0	0	5	5
C1H350	Center Clerk	NP	4	4	5	5	0	1	5	5
C1H380	Dietary Assistant	NP	8	8	8	8	0	0	8	8
C1H390	Clerk III	NP	4	4	4	5	1	1	5	5
C1H400	Transportation/Janitorial Coordinator	NP	1	1	1	1	0	0	1	1
C1H410	Clerk IV	NP	3	3	3	3	0	0	3	3
C1H420	General Maintenance	NP	2	2	2	2	0	0	2	2
C1H440	Special Project Coordinator	NP	1	1	1	1	0	0	1	1
C1H510	Asst Lead Teacher Center Supervisor	NP	1	1	1	1	0	0	1	1
C1H601	Education Coordinator	NP	1	1	1	1	0	0	1	1
C1H602	Resource Specialist	NP	3	3	3	3	0	0	3	3
C1H603	Multi-Disciplinary Team Manager	NP	3	3	3	3	0	0	3	3
C1H615	Community Part/Education Specialist	NP	1	1	1	1	0	0	1	1
			139	142	142	134	-8	-5	134	134
Head Start Mental Health										
C1M145	Clerk IV	NP	1	1	1	1	0	0	1	1
C1M165	Teacher	NP	1	1	1	1	0	0	1	1
C1M186	Mental Health Consultant	NP	1	1	0	0	0	-1	0	0
			3	3	2	2	0	-1	2	2
Neighborhood Family Services										
C1N001	Case Manager Coordinator	NP	1	1	1	1	0	0	1	1
C1N003	Case Manager	NP	1	1	1	1	0	0	1	1
			2	2	2	2	0	0	2	2
Parent/Child Center										
C1P180	Nurse	NP	1	1	1	0	-1	-1	0	0
C1P200	Teacher	NP	19	19	21	22	1	3	22	22
C1P250	Teacher Assistant	NP	14	14	14	11	-3	-3	11	11
C1P280	Family Service Assistant	NP	5	5	6	5	-1	0	5	5
C1P300	Clerk IV	NP	1	1	1	0	-1	-1	0	0
C1P312	Coordinator EHS	NP	1	1	1	1	0	0	1	1
C1P320	Dietary Assistant	NP	2	2	2	1	-1	-1	1	1
			43	43	46	40	-6	-3	40	40
Human Services Homeless Services										
C1S010	Homeless Services Coordinator	NP	1	1	0	0	0	-1	0	0
			1	1	0	0	0	-1	0	0
Temporary Head Start										
T50220	Driver	NP	2	2	2	2	0	0	2	2
T50240	Clerk III	NP	2	2	2	2	0	0	2	2
T50241	Maintenance	NP	0	1	1	1	0	1	1	1
T80040	Substitute Center Clerk	NP	2	2	2	2	0	0	2	2
T80045	Part Time Program Assistant	NP	0	1	1	1	0	1	1	1
T80047	Registered Dietian	NP	0	1	1	1	0	1	1	1
T80048	Janitor	NP	0	1	1	1	0	1	1	1
T80049	Mental Health Consultant	NP	0	1	1	1	0	1	1	1
T80070	Family Service Assistant	NP	1	1	1	1	0	0	1	1
T80081	Education Consultant	NP	0	0	0	1	1	1	1	1
T90010	Dietary Assistant I	NP	3	3	5	5	0	2	5	5
			10	15	17	18	1	8	18	18
Temporary/Classroom Substitute										
T10010	Classroom Substitutes	NP	18	18	32	32	0	14	32	32
T10020	Nurse	NP	0	1	1	1	0	1	1	1
T10100	Bus Driver	NP	11	11	12	10	-2	-1	10	10
			29	30	45	43	-2	14	43	43
Temporary Summer Lunch										
T80030	Monitor	NP	5	5	5	0	-5	-5	0	0
T80050	Secretary	NP	2	2	0	0	0	-2	0	0
T80051	LIHEAP Clerk	NP	0	1	1	1	0	1	1	1
T80060	Site Supervisor	NP	4	4	4	0	-4	-4	0	0
T80070	Site Distribution Coordinator	NP	1	1	0	0	0	-1	0	0
T80080	Site Supervisor Coordinator	NP	1	1	0	0	0	-1	0	0

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**City of Chattanooga
Detail Position List for Fiscal Years 2004-2009**

Position Number	Position Name	2007 Pay Grade	2007				Change		Projected	
			FY 2004	FY 2005	FY 2006	FY 2007	PY to CY	FY 04 thru FY 2007	FY 2008	FY 2009
T80086	Asst Site Coordinator	NP	1	1	0	0	0	-1	0	0
T80090	Clerical Assistant	NP	1	1	0	0	0	-1	0	0
T80100	Coordinator	NP	1	1	1	0	-1	-1	0	0
T80105	Laborer	NP	0	1	1	0	-1	0	0	0
T80200	Assistant Distribution Clerk	NP	1	1	2	0	-2	-1	0	0
Temporary Family Service Counseling			17	19	14	1	-13	-16	1	1
T12001	Family Services Counselor Aide	NP	2	2	1	1	0	-1	1	1
Temporary Day Care			2	2	1	1	0	-1	1	1
T14010	Day Care Substitute	NP	4	4	8	8	0	4	8	8
T14020	Dietary Aide	NP	3	3	3	3	0	0	3	3
			7	7	11	11	0	4	11	11
All Authorized Budget Positions			2,590	2,571	2,585	2,566	-19	-24	2566	2566
Total General Fund			1,883	1,863	1,864	1,883	19	0	1883	1883
Total Special Revenue Funds			412	424	436	390	-46	-22	390	390
Total Enterprise Funds			179	176	178	187	9	8	187	187
Total Internal Service Funds			70	62	62	61	-1	-9	61	61
Total Golf Course and DRC			46	46	45	45	0	-1	45	45
Departmental Totals										
General Government & Agencies (All Funds)			32	34	37	175	138	143	175	175
Department of Finance & Admin. (All Funds)			212	200	199	66	-133	-146	66	66
Department of Police			684	669	678	683	5	-1	683	683
Department of Fire			417	418	418	417	-1	0	417	417
Department of Public Works (All Funds)			635	625	624	609	-15	-26	609	609
Department of Parks and Recreation (All Funds)			246	238	217	226	9	-20	226	226
Department of Personnel			19	20	19	20	1	1	20	20
Department of Neighborhood Services (All Funds)			27	37	36	36	0	9	36	36
Executive Department of the Mayor (All Funds)			23	23	11	14	3	-9	14	14
Education, Arts, & Culture			0	0	24	26	2	26	26	26
Human Services			295	307	322	294	-28	-1	294	294
Total All Departments			2,590	2,571	2,585	2,566	(19)	(24)	2,566	2,566



**City Of Chattanooga
General City Employee Pay Plan
Fiscal Year 2006/2007**

Step-> Grade	1	2	3	4	5	6	7	8	9	10	11	<-Step Grade
1	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,199	21,061	21,921	22,784	1
2	20,000	20,000	20,000	20,000	20,000	20,016	20,950	21,886	22,821	23,756	24,689	2
3	20,000	20,000	20,000	20,000	20,716	21,555	22,563	23,573	24,581	25,590	26,598	3
4	20,000	20,000	20,386	21,287	22,188	23,093	24,175	25,258	26,340	27,423	28,505	4
5	20,000	20,775	21,739	22,703	23,665	24,628	25,785	26,941	28,095	29,252	30,410	5
6	21,042	22,068	23,094	24,118	25,144	26,167	27,398	28,629	29,859	31,091	32,318	6
7	22,274	23,359	24,445	25,532	26,618	27,705	29,009	30,312	31,616	32,920	34,226	7
8	23,503	24,651	25,799	26,946	28,093	29,243	30,621	31,998	33,376	34,753	36,132	8
9	24,732	25,943	27,153	28,362	29,572	30,781	32,232	33,685	35,135	36,587	38,039	9
10	25,964	27,235	28,507	29,778	31,050	32,319	33,845	35,370	36,896	38,420	39,946	10
11	27,194	28,526	29,858	31,189	32,523	33,857	35,457	37,056	38,655	40,254	41,854	11
12	28,424	29,819	31,213	32,607	33,999	35,395	37,068	38,741	40,415	42,088	43,760	12
13	29,655	31,110	32,566	34,022	35,477	36,932	38,680	40,426	42,173	43,921	45,666	13
14	30,885	32,402	33,920	35,437	36,955	38,471	40,291	42,111	43,931	45,752	47,573	14
15	32,115	33,694	35,271	36,850	38,429	40,007	41,901	43,796	45,690	47,584	49,481	15
16	33,344	34,985	36,626	38,266	39,905	41,546	43,513	45,482	47,450	49,417	51,387	16
17	34,575	36,277	37,978	39,680	41,382	43,083	45,125	47,168	49,210	51,251	53,293	17
18	35,807	37,568	39,332	41,095	42,857	44,623	46,738	48,853	50,970	53,085	55,202	18
19	37,036	38,860	40,684	42,509	44,334	46,159	48,349	50,539	52,730	54,919	57,107	19
20	38,266	40,151	42,038	43,924	45,810	47,697	49,960	52,225	54,489	56,753	59,015	20
21	39,496	41,444	43,392	45,341	47,288	49,234	51,572	53,909	56,248	58,586	60,921	21
22	40,727	42,736	44,744	46,753	48,762	50,773	53,184	55,595	58,004	60,416	62,829	22
23	41,955	44,027	46,098	48,168	50,240	52,311	54,796	57,280	59,765	62,249	64,734	23
24	43,187	45,320	47,452	49,584	51,716	53,848	56,407	58,965	61,524	64,081	66,643	24
25	44,417	46,611	48,806	50,999	53,193	55,386	58,018	60,651	63,284	65,916	68,548	25
26	45,648	47,902	50,157	52,413	54,667	56,925	59,631	62,338	65,043	67,750	70,455	26
27	46,878	49,195	51,512	53,829	56,146	58,463	61,243	64,022	66,804	69,584	72,363	27
28	48,107	50,486	52,865	55,243	57,621	60,000	62,854	65,708	68,563	71,417	74,269	28
29	49,338	51,777	54,217	56,656	59,095	61,536	64,465	67,394	70,322	73,249	76,178	29
30	50,570	53,071	55,571	58,071	60,574	63,076	66,079	69,080	72,081	75,085	78,084	30
31	51,799	54,361	56,925	59,487	62,051	64,613	67,689	70,763	73,839	76,914	79,990	31
32	53,030	55,655	58,278	60,904	63,527	66,152	69,300	72,449	75,598	78,747	81,898	32
33	54,258	56,944	59,630	62,315	65,000	67,689	70,911	74,134	77,358	80,580	83,804	33
34	55,490	58,236	60,983	63,731	66,479	69,227	72,523	75,820	79,117	82,415	85,711	34
35	56,720	59,529	62,339	65,148	67,957	70,764	74,135	77,508	80,878	84,248	87,619	35
36	57,950	60,820	63,691	66,562	69,432	72,302	75,747	79,192	82,637	86,081	89,526	36
37	59,180	62,111	65,042	67,974	70,906	73,840	77,358	80,876	84,392	87,911	91,430	37
38	60,412	63,405	66,398	69,392	72,385	75,378	78,971	82,564	86,155	89,749	93,340	38
39	61,640	64,695	67,751	70,806	73,862	76,916	80,581	84,247	87,913	91,579	95,245	39
40	62,870	65,988	69,104	72,222	75,337	78,454	82,193	85,932	89,672	93,411	97,153	40
41	64,102	67,278	70,456	73,634	76,812	79,991	83,805	87,618	91,431	95,244	99,059	41
42	65,331	68,571	71,811	75,050	78,290	81,531	85,417	89,304	93,191	97,079	100,967	42
43	66,561	69,863	73,164	76,465	79,767	83,066	87,028	90,990	94,952	98,912	102,872	43
44	67,793	71,154	74,515	77,877	81,240	84,604	88,640	92,675	96,711	100,746	104,781	44
45	69,022	72,446	75,869	79,294	82,717	86,142	90,252	94,360	98,470	102,580	106,686	45
46	70,252	73,738	77,223	80,710	84,195	87,681	91,864	96,045	100,226	104,409	108,594	46
47	71,482	75,031	78,578	82,125	85,673	89,219	93,475	97,731	101,986	106,242	110,500	47
48	72,713	76,321	79,929	83,537	87,145	90,755	95,085	99,416	103,746	108,077	112,408	48
49	73,944	77,614	81,283	84,953	88,623	92,294	96,696	101,102	105,505	109,909	114,316	49
50	75,174	78,905	82,638	86,369	90,101	93,831	98,310	102,789	107,266	111,744	116,222	50

Approved By: _____

**Fiscal Year 2006/2007
Fire & Police Pay Plans**

Step-> Grade	1	2	3	4	5	6	7	8	9	10	11	<-Step Grade
F1	27,859	29,236	30,599	31,967	33,332	34,698	36,062	37,429	38,794	40,161	41,525	F1
F2	29,130	30,557	31,987	33,415	34,844	36,272	37,701	39,129	40,557	41,986	43,415	F2
F3	31,662	33,206	34,760	36,316	37,871	39,424	40,980	42,534	44,088	45,643	47,199	F3
F4	36,893	38,500	40,307	42,114	43,920	45,727	47,533	49,340	51,147	52,953	54,761	F4
F5	44,258	46,442	48,628	50,813	52,998	55,181	57,367	59,553	61,737	63,923	66,106	F5
F6	56,863	59,673	62,484	65,310	68,124	70,941	73,756	76,571	79,388	82,203	85,018	F6

P1	30,319	31,806	33,293	34,782	36,269	37,756	39,243	40,730	42,219			P1
P2	35,885	38,702	40,518	42,335	44,150	45,968	47,785	49,603	51,419			P2
P3	42,139	44,217	46,295	48,375	50,455	52,534	54,613	56,691	58,772			P3
P4	47,391	49,731	52,074	54,414	56,755	59,095	61,436	63,777	66,118			P4
P5	61,837	64,893	67,962	71,024	74,088	77,151	80,213	83,277	86,339			P5

Approved By:

Glossary

Accrual Basis - A basis of accounting in which transactions are recognized at the time they are incurred, as opposed to when cash is received or spent.

Activity- Departmental efforts or organizational unit for performing a specific function which contribute to the achievement of a specific set of program objectives.

Ad Valorem Taxes - Commonly referred to as property taxes, are levied on both real and personal property according to the property's valuation and the tax rate.

Allot- To divide an appropriation into amounts which may be encumbered or expended during an allotment period.

Annualize - Taking changes that occurred mid-year and calculating their cost for a full year, for the purpose of preparing an annual budget.

Appropriation - A legal authorization to incur obligations and to make expenditures for specific purposes.

Assessed Valuation - The valuation set upon real estate and certain personal property by the Assessor as a basis for levying property taxes. Property Values for Chattanooga are established by Hamilton County.

Assessment Ratio - The ratio at which the tax rate is applied to the tax base.

Asset - Resources owned or held by a government which have monetary value.

Attrition - A method of achieving a reduction in personnel by not refilling the positions vacated through resignation, reassignment, transfer, retirement, or means other than layoffs.

Authorized Positions - Employee positions, which are authorized in the adopted budget, to be filled during the year.

Available (Undesignated) Fund Balance - This refers to the funds remaining from the prior year which are available for appropriation and expenditure in the current year.

AZA - American Zoological Association

Base Budget - Cost of continuing the existing levels of service in the current budget year.

B.A.D.G.E - Building Attitudes During Group Experiences

Bond - A long-term I.O.U. of promise to pay. It is a promise to repay a specified amount of money (the face amount of the bond) on a particular date (the maturity date). Bonds are primarily used to finance capital projects. The most common types of bonds are general obligation, revenue bonds, and special improvement district bonds.

Bond Refinancing - The payoff and re-issuance of bonds, to obtain better interest rates and/or bond conditions.

Budget - A plan of financial activity for a specified period of time (fiscal year or biennium) indicating all planned

B - C

revenues and expenses for the budget period. The most common types of budgets are Line-Item Budget, Operating Budget, Performance Budget, Program Budget, and the Capital Improvements Program Budget (definitions of each are included in glossary).

Budgetary Basis - This refers to the basis of accounting used to estimate financing sources and uses in the budget. This generally takes one of three forms: GAAP, cash, or modified accrual.

Budget Calendar - The schedule of key dates which a government follows in the preparation and adoption of the budget.

Budgetary Control - The control or management of a government in accordance with the approved budget for the purpose of keeping expenditures within the limitations of available appropriations and resources.

Capital Assets - Assets of significant value and having a useful life of several years. Capital assets are also called fixed assets.

Capital Budget - The appropriation of bonds or operating revenue for improvements to facilities, and other infrastructure.

Capital Improvements - Expenditures related to the acquisition, expansion or rehabilitation of an element of the government's physical plant; sometimes referred to as infrastructure.

Capital Improvements Program (CIP) - A plan for capital outlay to be incurred each year over a fixed number of years to meet capital needs arising from the government's long-term needs.

Capital Leases - The liability associated with a capital lease is treated in essentially the same way as other types of long-term debt. Both the principal and interest portions of lease payments are recognized as expenditures in the period when they are due. In addition, GAAP directs that governmental funds report an expenditure equal to the net present value of the minimum lease payments at the inception of the capital lease, to reflect the commitment of financial resources associated with acquiring a leased-financed capital asset.

Capital Outlay - Fixed assets which have a value of more than \$5000 and have a useful economic lifetime of more than one year; or, assets of any value if the nature of the item is such that it must be controlled for custody purposes as a fixed asset.

Capital Project - Major construction, acquisition, or renovation activities which add value to a government's physical assets or significantly increase their useful life. Also called capital improvements.

Capital Project Funds- Capital Project Funds are used to account for the financial resources to be used for the acquisition or construction of major capital facilities (other than those financed by Proprietary Funds and Trust Funds).

Capital Reserve - An account used to segregate a portion of the government's equity to be used for future capital program expenditures. The amount of capital reserve is roughly equal to the government's annual equipment depreciation and an amount identified as being needed for future capital acquisition.

Cash Basis - A basis of accounting in which transactions are recognized only when cash is increased or decreased.

CCHDO - Chattanooga Community Housing Development Organization

Child Abuse - Program offered by the Police Department. The Child Abuse Unit investigates child sexual abuse, child physical abuse and child neglect and any other cases that the supervision deems appropriate for the unit. They work very closely with the Child Advocacy Center, the Department of Children Services, other social agencies that promote children and the special child abuse prosecutor with the District Attorney's Office.

CNE - Chattanooga Neighborhood Enterprise

COBRA - Consolidated Omnibus Budget Reconciliation Act

Collective Bargaining Agreement - A legal contract between the employer and a verified representative of a recognized bargaining unit for specific terms and conditions of employment (e.g., hours, working conditions, salary, fringe benefits, and matters affecting health and safety of employees).

Commodities - Expendable items that are consumable or have a short life span. Examples include office supplies, gasoline, minor equipment, and asphalt.

Component Unit - A traditionally separate reporting entity for which the City may be financially accountable and, as such, should be included within the City's financial statements. The City (the primary government) is financially accountable if it appoints a voting majority of the organization's governing board and (1) it is able to impose its will on the organization or (2) there is a potential for the organization to provide specific financial benefit or to impose specific financial burden on the City.

Constant or Real Dollars - The presentation of dollar amounts adjusted for inflation to reflect the purchasing power of money as compared to a certain point in time in the past.

Consumer Price Index (CPI) - A statistical description of price levels provided by the U. S. Department of Labor. The index is used as a measure of the increase in the cost of living (i.e., economic inflation).

Contingency - A budgetary reserve set aside for emergencies or unforeseen expenditures not otherwise budgeted.

Contractual Services - Services rendered to a government by private firms, individuals, or other governmental agencies. Examples include utilities, rent, maintenance agreements, and professional consulting services.

Cost-of-Living Adjustment (COLA) - An increase in salaries to offset the adverse effect of inflation on compensation.

CSO- Combined Sewer Overflow

CSR- Customer service request associated with 311 call center

D.A.R.E- Drug Abuse Resistance Education program offered by the Police Department.

Debt Ratio - Ratios which provide measure of assessing debt load and ability to repay debt which play a part in the determination of credit ratings. They also are used to evaluate the City's debt position over time and against its own standards and policies. The five major debt ratios used by the City are Gross Debt per Capita, Debt per

D - E

Personal Income, Debt to Full Value, Debt to Assessed Value, and Debt Services to Governmental Expenditures.

Debt Service - The cost of paying principal and interest on borrowed money according to a predetermined payment schedule. The major types of debt include Direct Obligation Debt; Self Supporting Debt; Outstanding Tax Supported Debt.

Debt Service Fund - Debt Service Funds are set up to receive dedicated revenues used to make principal and interest payments on the City debt. They are used to account for the accumulation of resources, for, and the payment of, general obligation and special assessment debt principal, interest and relation cost, except the debt service accounted for in the Special Revenue Funds, and Enterprise Funds.

Dedicated Tax- A tax levied to support a specific government program or purpose.

Deficit - The excess of an entity's liabilities over its assets or the excess of expenditures or expenses over revenues during a single accounting period.

Department - The basis organizational unit of government which is functionally unique in its delivery of services. The City of Chattanooga has ten departments: General Government; Executive Department; Finance & Administration; Police; Fire; Public Works; Parks & Recreation; Education, Arts, & Culture; Personnel; and Neighborhood Services.

Depreciation - Expiration in the service life of capital assets attributable to wear and tear, deterioration, action of the physical elements, inadequacy or obsolescence.

Development Related Fees - Those fees and charges generated by building, development and growth in a community. Included are building and street permits, development review fees, and zoning, platting and subdivision fees.

Direct Debt - The sum of the total bonded debt and any unfunded debt of the City for which the City has pledged its "full faith and credit" It does not include the debt of overlapping jurisdictions.

Disbursement - The expenditure of monies from an account.

Distinguished Budget Presentation Awards Program - A voluntary awards program administered by the Government Finance Officers Association to encourage governments to prepare effective budget documents.

Division - A group of homogeneous activities within a department, i.e. Memorial Auditorium, Civic Facilities Concessions, Tivoli Theatre, and Civic Facilities Administration make up the Civic Facilities division of the Education, Arts & Culture Department.

Employee Benefits (or Fringes) - Contributions made by a government to meet commitments or obligations for employee fringe benefits. Included are the government's share of costs for Social Security and the various pension, medical, and life insurance plans.

Encumbrance - The commitment of appropriated funds to purchase an item or service. To encumber funds means to set aside or commit funds for a specified future expenditure.

Entitlements - Payments to which local governmental units are entitled, pursuant to an allocation formula determined by the agency providing the monies, usually the state or the federal government.

Enterprise Funds - Enterprise Funds are used to account for operations including debt service (a) that are financed and operated in a manner similar to private businesses- where the intent of the government body is that the cost (expenses, including depreciation) of providing goods or services to the general public on a continuing basis is financed or recovered primarily through user charges; or (b) where the governing body has determined that periodic determination of revenues earned, expenses incurred, and/or net income is appropriate for capital maintenance, public policy, management control accountability, or other purposes. Our Enterprise funds include the Electric Power Board Fund, Interceptor Sewer System Fund, Solid Waste/Sanitation Fund, and Storm Water Fund.

EPB - Electric Power Board

Expenditure - The payment of cash on the transfer of property or services for the purpose of acquiring an asset, services or settling a loss.

Expenses - Charges incurred (whether paid immediately or unpaid) for operations, maintenance, interest or other charges.

Fiscal Policy - A government's policies with respect to revenues, spending, and debt management as these relate to government services, programs and capital investment. Fiscal policy provides an agreed-upon set of principles for the planning and programming of government budgets and their funding.

Fiscal Year - A twelve-month period designated as the operating year for accounting and budgeting purposes in an organization. The City of Chattanooga's fiscal year is July 1 to June 30.

Fixed Assets - Assets of long-term character that are intended to continue to be held or used, such as land, buildings, machinery, furniture, and other equipment.

Full Faith and Credit - A pledge of a government's taxing power to repay debt obligations.

Full-time Equivalent (FTE) - A part-time position converted to the decimal equivalent of a full-time position based on 2,080 hours per year. For example, a part-time typist working for 20 hours per week would be the equivalent to .5 of a full-time position.

Function - A group of related activities aimed at accomplishing a major service or regulatory program for which a government is responsible (e.g. The City of Chattanooga's functions are public safety, public works, general government, culture & recreation, general services, finance & administration).

Fund - A fiscal entity with revenues and expenses which are segregated for the purpose of carrying out a specific purpose or activity. Fund Structure consist of Governmental Funds (General, Special, Debt, and Capital); Proprietary Funds; Fiduciary Funds.

Fund Balance - The excess of the assets of a fund over its liabilities, reserves, and carryover.

Generally Accepted Accounting Principles (GAAP) - Uniform minimum standard for financial accounting and recording, encompassing the conventions, rules, and procedures that define accepted accounting principles.

General Obligation Bonds (GO) - This type of bond is backed by the full faith, credit and taxing power of the government.

Goal - A statement of broad direction, purpose or intent based on the needs of the community. A goal is general and timeless.

I - O

Grants - A contribution by a government or other organization to support a particular function. Grants may be classified as either operational or capital, depending upon the grantee.

Hourly - An employee who fills a temporary or short-term position. Such employees provide contingency staffing for government operations during peak workloads, or to address temporary staffing need. Hourly employees are paid on a per hour basis, and receive limited benefits.

Indirect Cost - A cost necessary for the functioning of the organization as a whole, but which cannot be directly assigned to one service.

Infrastructure - The physical assets of a government (e.g., streets, water, sewer, public buildings and parks).

Interfund Transfers - The movement of monies between funds of the same governmental entity.

Intergovernmental Revenue - Funds received from federal, state and other local government sources in the form of grants, shared revenues, and payments in lieu of taxes.

Internal Control - A plan of organization under which employees' duties are so arranged and records and procedures so designed as to make it possible to exercise effective accounting control over assets, liabilities, revenues, and expenditures. Under such a system, the work of employees is subdivided so that no single employee performs a complete cycle of operations.

Internal Service Charges - The charges to user departments for internal services provided by another government agency, such as data processing, municipal service station and garage or insurance funded from a central pool.

I.O.D. - Injury-on-duty

Lapsing Appropriation - An appropriation made for a certain period of time, generally for the budget year. At the end of the specified period, any unexpected or unencumbered balance lapses or ends, unless otherwise provided by law.

Levy - To impose taxes for the support of government activities.

LIHEAP- Low Income Home Energy Assistance Program

Line-item Budget - A budget prepared along departmental lines that focuses on what is to be bought.

Long-term Debt - Debt with a maturity of more than one year after the date of issuance.

MBWWTP - Moccasin Bend Wastewater Treatment Plant

Materials and Supplies - Expendable materials and operating supplies necessary to conduct departmental operations.

Modified Accrual - Revenue is recognized in the accounting period when it becomes "susceptible" to accrual, that is, when it becomes measurable and available to finance expenditures of the fiscal period. Expenditures are recognized in the accounting period in which the fund liability is incurred, if measurable, except for unmatured interest on general long-term debt and certain similar accrued obligations which should be recognized when due.

MPO - Metropolitan Planning Organization

MTAS - Municipal Technical Advisory Service

Net Budget - The legally adopted budget less all interfund transfers and interdepartmental charges.

Nominal Dollars - The presentation of dollar amounts not adjusted for inflation. Adjusting for inflation would be done to reflect the real purchasing power of money today.

Object of Expenditure - An expenditure classification, referring to the lowest and most detailed level of classification, such as electricity, office supplies, asphalt, and furniture.

Objective - Something to be accomplished in specific, well-defined, and measurable terms and that is achievable within a specific time frame.

Obligations - Amounts which a government may be legally required to meet out of its resources. They include not only actual liabilities, but also encumbrances not yet paid.

OAM - Office of Asset Management.

OMA - Office of Multicultural Affairs

OPR - Office of Performance Review

Operating Expenses **Supplies** - The cost for personnel, materials and equipment required for a department to function.

Operating Revenues - Funds that the government receives as income to pay for ongoing operations. It includes such items as taxes, fees from specific services, interest earnings, and grant revenues. Operating revenues are used to pay for day-to-day services.

Output Indicator - A unit of work accomplished, without reference to the resources required to do the work (e.g., number of permits issued, number of refuse collections made, or number of burglary arrests made). Output indicators do not reflect the effectiveness or efficiency of the work performed.

P.A.L. - Police Athletic League

Pay-as-you-go Basis - A term used to describe a financial policy by which capital outlays are financed from current revenues rather than through borrowing.

Performance Budget - A budget wherein expenditures are based primarily upon measurable performance of activities and work programs.

Performance Indicators - Specific quantitative and qualitative measures of work performed as an objective of specific departments or programs.

Performance Measure - Data collected to determine how effective or efficient a program is in achieving its goals and objectives. There are four types of performance measures: input, output, outcome, and efficiency.

Input measures address the amount of resources used in providing a particular service (ex. dollars,

P - S

employee-hours, etc.).

Output measures describe the activities undertaken in providing a service or carrying out a program (ex. # of emergency calls or the # of cases heard)

Outcome measures are used to evaluate the quality and effectiveness of public programs and services (ex. # of crimes committed per capita or \$ of property lost due to fire).

Efficiency measures relate inputs, or resources used, to units of output or outcome, and provide evidence of trends in productivity (employee hours per crime solved).

Personal Services - Expenditures for salaries, wages, and fringe benefits of a government's employees.

Prior-Year Encumbrances - Obligations from previous fiscal years in the form of purchase orders, contracts or salary commitments which are chargeable to an appropriation, and for which a part of the appropriation is reserved. They cease to be encumbrances when the obligations are paid or otherwise terminated.

Program Performance Budget - A method of budgeting whereby the services provided to the residents are broken down in identifiable service programs or performance units. A unit can be a department, a division, or a workgroup. Each program has an identifiable service or output and objectives to effectively provide the service. The effectiveness and efficiency of providing the service by the program is measured by performance indicators.

Program Revenue (Income) - Revenues earned by a program, including fees for services, licenses and permits, fees, and fines.

PSC - Public Service Commission

Purpose - A broad statement of the goals, in terms of meeting public service needs, that a department is organized to meet.

Reserve - An account used either to set aside budgeted revenues that are not required for expenditure in the current budget year or to earmark revenues for a specific future purpose.

Resolution - A special or temporary order of a legislative body; an order of a legislative body requiring less legal formality than an ordinance or statute.

Resources - Total amounts available for appropriation including estimated revenues, fund transfers, and beginning balances.

Revenue - Sources of income financing the operations of government.

PILOT- Payment in lieu of taxes

Program - A group of related activities performed by one or more organizational units for the purpose of accomplishing a function for which the government is responsible.

Program Budget - A budget which allocates money to the functions or activities of a government rather than to specific items of cost or to specific departments.

Revenue Bond - This type of bond is backed only by the revenues from the specific enterprise or project, such as a hospital or toll road.

Service Lease - A lease under which the lessor maintains and services the asset.

Service Level - Services or products which comprise actual or expected output of a given program. Focus is on results, not measures of workload.

Site-based Budgeting - A decentralized budget process whereby budget preparation and development are based on individual school (and department) sites.

Source of Revenue - Revenues are classified according to their source or point of origin.

Special Revenue Fund- These funds are used to account for revenues from specific taxes or other earmarked revenue sources which by law are designated to finance particular functions or activities of government

SRO - School Resource Officer

SSO - Sanitary Sewer Overflow

Supplemental Appropriation - An additional appropriation made by the governing body after the budget year or biennium has started.

Supplemental Requests - Programs and services which departments would like to have added (in priority order) over their target budget, or if revenue received is greater than anticipated.

Target Budget - Desirable expenditure levels provided to departments in developing the coming year's recommended budget. Based on the prior year's adopted budget, excluding one-time expenditures, projected revenues, and reserve requirements.

Tax Levy - The resultant product when the tax rate per one hundred dollars is multiplied by the tax base.

Taxes - Compulsory charges levied by a government for the purpose of financing services performed for the common benefit of the people. This term does not include specific charges made against particular persons or property for current or permanent benefit, such as special assessments.

TOSHA - Tennessee Occupational Safety and Health Administration

Transfers In/Out - Amounts transferred from one fund to another to assist in financing the services for the recipient fund.

TRPA - Tennessee Recreation and Parks Association

Unencumbered Balance - The amount of an appropriation that is neither expended nor encumbered. It is essentially the amount of money still available for future purposes.

Unreserved Fund Balance - The portion of a fund's balance that is not restricted for a specific purpose and is available for general appropriation.

User Charges - The payment of a fee for direct receipt of a public service by the party who benefits from the service.

VAAP - Enterprise South formerly Volunteer Army Ammunition Plant

Variable Cost - A cost that increases/decreases with increases/decreases in the amount of service provided such as the payment of a salary.



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CITY OF CHATTANOOGA

DEPARTMENT OF FINANCE & ADMINISTRATION

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