

City of Chattanooga, Tennessee

Comprehensive Annual Budget Report

Fiscal Year July 1, 2008 thru June 30, 2009

Presented by:

The Department of Finance & Administration

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The **CABR 2009** 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 profiles of 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.



July 15, 2008

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

I am pleased to present the FY2009 budget for the City of Chattanooga. The City's long term budget strategy continues to commit to economic development, clean, safe neighborhoods, responsive government, and effective delivery of quality services.

Change, Creativity, and Compassion

These elements have inspired the continued commitments which move Chattanooga to a model for performance accountability in the region and beyond.

A Vision for Chattanooga...



In 1978 local officials began efforts to free a portion of the 7,000 acres Volunteer Army Ammunition Plant site for industrial development. City and County paid \$7.5 million for a 940 acres site in 2000. After decades of land negotiations, cleanup and site work, the former VAAP has been selected by Volkswagen Group of America for its \$1 billion North American automobile assembly plant. This investment is expected to generate 2,000 jobs for the assembly plant and up to 14,000 total jobs including support industries. By 2011, Volkswagen, expects to produce 150,000 cars annually with an annual payroll of more than \$100 million and a total economic benefit projected at more that \$600 million per year. During Volkswagen's announcement on July 15th, the Mayor stated, "Volkswagen and Chattanooga have a lot in common," Both are serious about environmental sustainability and 21st Century manufacturing." Chattanooga has worked long and hard to make this a great community. A measure of it's success is reflected in the President of Volkswagen remark concerning why Chattanooga was selected as the site for it's \$1 billion investment, "It was based on..something inside our guts and hearts" that Chattanooga's values are compatible with those at Volkswagen, he said.

During the past three years, this administration has made great strides in accomplishing the goals outlined in the Mayor's initiatives. As our city continues to move forward with its many initiatives, focusing on productivity and efficiency, we will continue to commit to economic development, job growth, transforming Chattanooga into a renaissance city. If you would like to see our scorecard on performance, using the Mayor's Seven Step Strategy, please find on our website at www.chattanooga.gov.



- **Finish what we've started**
- **Fill in the economic gaps**
- **Enhance links and gateways**
- **Nourish the neighborhoods**
- **Keep growing the green**
- **Attack fear with technology**
- **Focus on teaching**

Chattanooga's Challenges

Department administrators and employees continue to find innovative ways to work smarter in the face of increasing costs and limited resources, continuing to provide quality services to Chattanooga's citizens. Challenges we are facing include:

■ **Funding for new pay plan**

• **Competitive Pay for Employees** ~ To ensure that the City attracts and maintains a professional and competent workforce, the City Council commissioned an independent consultant to develop a pay plan that encompasses a total compensation package. To that end, in January, 2008, the City moved toward a pay plan that includes open pay base ranges, pay-for-performance, and bonuses.

■ **Maintenance of affordable medical benefits program**

• **Employee Benefit Costs** ~ Medical insurance premium is expected to increase by 6% this year following a 20% increase in FY08. This 6% is compared to 12% medical inflation. The City has been able to minimize the increase costs due to the implementation of a wellness initiative which include onsite clinics, fitness program and for the first time in FY09 a pharmacy program that enhances the prescription drug benefit for employees while greatly reducing costs for the City.

• **Retiree Benefits** ~The cost of retiree benefits continues to be one of the fastest growing concerns. While contributions to the Fire & Police pension plan decreased by a tenth of a percent for FY09, this amount is expected to increase significantly in coming years dues to current market conditions resulting in declining investment returns. A review of the DROP plan was recently completed which should minimize future increase, however.

• **Other Post-Employment Benefits (OPEB)** ~ The Governmental Accounting Standards Board recently issued statement No. 45 which sets forth standards for reporting post retirement benefits other than pensions (OPEB). Based on an actuarial evaluation the City's unfunded actuarial liability for OPEB is

\$151,200,000 on a prefunding basis and \$228,500,000 on a pay-as-you-go basis. The City established a Post Retirement Investment Trust during FY07 and contributed \$2,000,000 from excess operations revenues in each of the 2007 and 2008 fiscal years. A task force is currently evaluating options to minimize this cost.

■Skyrocketing cost of fuel

•**Energy Costs** ~ Uncertainty regarding energy costs and the fiscal impact to heat and cool buildings and to fuel vehicles has become an increasing concern. This year we factored in over twelve percent (12%) increase in water rates and nine percent (9%) in cost of diesel fuel.

■Choosing operational costs to offset the unavoidable increases

Departments and agencies submitted requests which exceeded estimated revenues. As we moved thru the process several choices had to be made on items we needed to trim in order to maintain quality services and still be able to work within our revenue stream without raising taxes. Below are choices we made to offset increases in operations without sacrificing quality services to the citizens:

- 4% reduction in purchased services
- 6% reduction in material & supplies
- 38% reduction in renewal & replacement funding
- 50% reduction in funding for liability insurance
- 7% reduction in travel

Budget Highlights

The City's undesignated General Fund budget has grown by roughly 15% over the past five years while funding more than \$33.7 million pay as you go capital. There has also been a significant effort to maintain the reduction in force implemented in 2002. For the seventh 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 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 review process that defines the way that all of City government does business throughout the fiscal year. The City has published three annual

performance reports to the citizens of Chattanooga. The first report lays out departmental performance and results from our citizen survey results taken thru 311. The 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. The third report is full of performance results. It was designed to highlight the highpoints in a easy to read quick reference 4-page guide. You can find all reports on www.chattanooga.gov

Major Highlights of the Fiscal Year 2009 Budget:

Taxes - No tax increase for the seventh consecutive year. The current tax rate of \$2.202 is 31 cents less than the 2005 rate of \$2.516. See page 101.

Personnel - The fiscal year 2009 budget includes a net increase of three (3) positions over the prior year. This increase is attributable to the Interceptor Sewer, an Enterprise Fund.

Pay Study - This year the City implemented a total compensation package including an open range pay plan, pay-for performance, and bonuses. An independent consultant, Segal Company, performed the study that addressed employee and management concerns regarding our current pay and benefit practices. The study provides the framework to evaluate both the type and level of employees' work; to review all jobs so that there will be equal pay for comparable work across the organization; to develop a new pay structure to reward current employees; to facilitate hiring and retention of employees; to develop a performance management tool; and to recommend a total compensation approach to pay and benefits. It is estimated the package cost is about \$4.3 million.

We believe the recommendations from this study provides the vehicle to ensure that the City's compensation programs provide competitive pay to attract and maintain professional and diverse workforce and remain capable of sustaining our needs both now and into the future. As with any pay plan, it's effectiveness, to a large degree is dependent upon the availability of funds for proper implementation

Public Safety - The City continues to focus on Citizens safety. During this budget year a plan was implemented creating a unified dispatch program to answer 911 calls from Hamilton County and surrounding municipalities. In addition to this program we've extended use of security cameras in parks and other key public spaces to enhance the safety of our citizens.

Increased citizen participation in the **recycling program** was achieved thru creation of additional drop off centers and improved awareness through public education.

Animal Shelter - In 2004, Chattanooga was challenged to raise the standard of care given to unwanted and abandoned animals in the City. As a result the new McKamey Animal Care and Adoption Center was opened on July 1, 2008. The need for this transfer and enhanced Animal Services Program in partnership with Animal Care Trust was demonstrated in the first month of operation whereby 783 animals were accepted with 184 adopted.

Projected revenues for all appropriated funds total \$315,845,565, an increase of 2.8% from the previous year. This does not include fund balance, bond proceeds, and transfers in, which are considered other financing sources. In FY09 three items attribute to the major increase in revenues, they are Fines, forfeitures and penalties (FF&P) - 14.51%, Charges for Services - 13.05%, and Licenses and Permits - 5.49%. FF&P, up \$0.4M due to an increase in City Court and parking fines; Charges for services, up \$6.9M largely due to a 6% rate increases in the Interceptor Sewer rates 6%; and Licenses & permits up \$0.2M due to better reflect actual collections. These increases are offset by a 53.2% reduction in interest earnings due to declining market conditions and a 10% reduction in miscellaneous income primarily attributable to a one time sale of property (Morrison Springs Apartments) at \$1.4 million. Other financing sources are down by 35.15% in FY09 primarily due to inclusion of \$12 million in capital funding from reserves during the prior year and \$10 million less bond proceeds for FY09.

Revenues	Budget FY08/09	Budget FY07/08	inc(dec)	% change
Taxes	122,615,642	122,050,410	565,232	0.46%
Licenses & Permits	3,443,800	3,264,700	179,100	5.49%
Intergovernmental	117,193,298	112,785,412	4,407,886	3.91%
Charges for services	60,094,274	53,159,387	6,934,887	13.05%
Fines, forfeitures and penalties	1,614,600	1,410,000	204,600	14.51%
Interest earnings	2,420,115	5,169,870	(2,749,755)	-53.19%
Miscellaneous	8,463,836	9,415,953	(952,117)	-10.11%
Total Revenues	\$ 315,845,565	\$ 307,255,732	8,589,833	2.80%
Other Financing Sources				
Transfers in	37,367,336	38,263,655	(896,319)	-2.34%
Fund Balance	990,745	16,758,092	(15,767,347)	-94.09%
Bond Proceeds	10,000,000	19,550,000	(9,550,000)	-48.85%
Total Other Financing Sources	\$ 48,358,081	\$ 74,571,747	(26,213,666)	-35.15%
Total Revenues & Other Sources	\$ 364,203,646	\$ 381,827,479	(17,623,833)	-4.62%

Appropriations	Budget FY08/09	Budget FY07/08	inc(dec)	% Change
General Fund	152,564,333	151,179,528	1,384,805	0.92%
Enterprise Funds	57,214,085	52,398,952	4,815,133	9.19%
Special Revenue Funds	34,856,061	39,170,932	(4,314,871)	-11.02%
Debt Service Fund	17,378,642	15,298,984	2,079,658	13.59%
Capital Project Funds	33,636,249	45,159,592	(11,523,343)	-25.52%
Internal Service	46,469,855	43,388,179	3,081,676	7.10%
Total Expenditures	\$342,119,225	\$ 346,596,167	(4,476,942)	-1.29%
Other Financing Uses				
Transfers Out	22,084,421	35,231,312	(13,146,891)	-37.32%
Total Other Financing Uses	\$ 22,084,421	\$ 35,231,312	(13,146,891)	-37.32%
Total Expenditures & Other Uses	\$364,203,646	\$ 381,827,479	(17,623,833)	-4.62%

Appropriations are \$364,203,646, a 4.62% decrease from the FY08 Budget, excluding transfers out, which are considered other financing uses. Although increases are projected in all funds except Capital and Internal Services, most are attributable to the new compensation plan for city employees, rising fuel, utility, and debt services. The 25% decrease in Capital Funding is primarily due to smaller capital allocations due to need to limit City's long term debt obligations. The .79% reduction in internal service fund is due to reduction in amount appropriated for the City's liability insurance program. The reductions in capital and internal service funds led to a 46% reduction in transfers out.

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 FY09 budget is \$170,070,000 including transfers of \$17,505,667, a 4.72% decrease from FY08 budget. Although appropriations for salaries and fringe benefits increased by 3.39%, primarily due to implementation to a new compensation package, these increases were more than offset by a reduction of \$12 million in general fund capital. Appropriations for operations and transfers out decreased by 2.44% and 36.76% respectively. The \$16 million in transfers out due to transfer of over \$12 million from general fund reserves for capital in FY08. There is no capital included in the FY09 budget at this time.

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 FY09 include State Street Aid, Human Services, Narcotics, Economic Development, Community Development and Hotel/Motel Tax as per the budget ordinance. The 2009 budget for the Special Revenue Funds totals \$39,434,815 including transfers of \$1,463,441. The Economic Development fund accounts for the 1/2% of the City's share of the countywide 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 \$843,655,405 in debt outstanding for the primary government and its component units.

This debt includes the following:

General Obligation Bonds		
General Obligation Debt	\$ 105,221,925	25.3%
Enterprise Funds Debt	139,334,764	33.5%
Other Self-Supporting Debt ⁽¹⁾	<u>170,818,756</u>	<u>41.2%</u>
Total General Obligation Debt	\$415,375,445	100.0%
EPB Revenue Bonds	289,660,000	
EPB Equipment Notes	1,294,960	
Component Units:		
Chatt. Downtown Redevelopment Corp. ⁽¹⁾	124,700,000	
Metropolitan Airport Bonds	<u>12,625,000</u>	
Total Revenue Bonds	<u>428,279,960</u>	
Total Debt Outstanding	\$843,655,405	

(1) Amount includes \$111,411,938 in lease rental payable to CDRC to pay off the CDRC \$124,700,000 obligation

During FY09, the City anticipates approving debt not to exceed \$10.0 million to fund the FY08/09 Capital Budget.

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 2009 fiscal year is \$33,636,249, of which \$32,561,249 will be applied to General Government projects, and \$1,075,000 will be used by the Enterprise Funds. This is a \$10,999,805 or 24.6% decrease from last year's approved amount of \$44,636,054. The reduction is due to a decision to use less pay as you go capital. We anticipate using \$7.5M from the Interceptor Sewer fund balance for sewer system related 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, 2008 were \$527.9 million with a change in net assets of \$14.4 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 electric power within the boundaries of the City and County (600 square miles). It accounts for 89.9% of total Enterprise Fund operating revenues

and reported a net operating income of \$13.5 million for the year ended June 30, 2008.

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 \$305.2 million in 2008. Their total assets account for almost 81.7 percent of total Enterprise Fund assets, excluding the Electric Power Board. The 2009 approved budget including Debt Service and Capital is \$43,757,028. Approved operations is \$26,598,791.

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 2009 budget is \$7,264,382. Landfill fees are charged to commercial customers for use of the landfill, while the cost of the 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 Water Quality Management Fund accounts for the operations of the City's water quality 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 \$46.5 million. The 2009 budget is \$6,192,675. There will be no appropriation from capital projects in FY09.

The Housing Management Fund accounts for the operations of two apartment complexes the City has acquired from the U. S. Department of Housing and Urban Development. Morrison Springs Apartments, which was sold in July of 2007, offers affordable housing outside of the inner city. Dogwood Manor, which provides low-income housing within the inner city

for the elderly, reported rental revenue of \$730,000 for the year ended June 30, 2008.

Internal Service Funds. The City now maintains three Internal Service Funds, in FY08 the third fund was added to account for the cost of the newly implemented self insured medical benefits program. Effective July 1, 2007, the City discontinued its medical insurance contract and began a self insured program for this coverage. Internal Service Funds provide goods or services for a fee to other governmental units, departments, and agencies. The three established reporting funds are the Municipal Fleet Services Fund, Liability Insurance Fund, and the Medical Services Fund. The Fleet Services Funds 2009 budget is \$15,723,263. 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 2009 budget for the Liability Insurance Fund is \$400,000. The 2009 Medical Fund budget is \$26,922,192.

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, 2007.

Trend Information:

	Year <u>Ended</u>	Annual <u>Cost (APC)</u>	% APC <u>Cont.</u>	Net Pension Obligation <u>(Assets)</u>
General	12/31/07	\$3,540,962	98.90%	\$(4,177,414)
Pension Plan	12/31/06	3,825,453	98.97%	(4,216,376)
	12/31/05	3,558,187	97.54%	(4,255,701)
Firemen's and	12/31/07	\$7,437,283	99.88%	(3,412,170)
Policemen's	12/31/06	7,454,348	90.00%	(3,420,846)
Fund	12/31/05	6,566,969	97.75%	(4,165,966)

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 6.31% for FY2009.

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 2009 not to exceed 23.13%. 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 9.42% 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.

Program	Actual FY05/06	Actual FY06/07	Budget FY07/08	Budget FY08/09
Population	154,853	154,762	168,293	169,884
General Government	\$ 224.59	\$ 294.95	\$ 224.04	\$ 216.37
Personnel	39.48	37.53	40.61	40.08
Neighborhood Services	42.80	54.48	42.27	36.15
Executive Branch	7.75	10.61	11.55	11.05
Finance & Administration	113.53	24.48	23.30	24.00
Police	244.30	265.07	250.97	254.78
Fire	156.27	167.80	164.03	167.97
Public Works	543.69	576.71	573.52	612.21
Parks & Recreation	74.25	81.55	78.11	79.39
Human Services	88.64	90.08	79.83	74.87
Education, Arts & Culture	10.73	13.87	14.08	13.82
Debt Service	91.30	109.42	98.58	111.98
Total	\$ 1,637.33	\$ 1,726.55	\$ 1,600.89	\$ 1,642.67

Per Capita Budget

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

Financial Assessment

Chattanooga continues to enjoy a position of fiscal strength. The City is in the best fiscal condition it has been in over 30 years and our outlook is improving. Through strong fiscal management, Chattanooga has positioned itself well to weather economic downturns, and create an environment that fosters 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, 2008 is \$40.8 million or 27.05% of undesignated general fund revenues and transfers in, or 24.7% 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 \$8.9 million in reserves at June 30, 2008.

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,



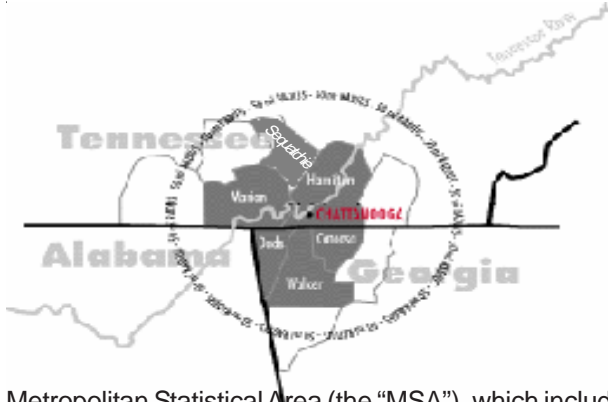
A handwritten signature in cursive script that reads "Daisy W. Madison".

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.

Form of Government

Date of Organization: 1839

Form of Government: Mayor/Council

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 2,294 full-time equivalent employees. The City's Electric Power Board has an additional 400 employees.

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 14 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 4.0 percent as of 2007. This is comparable to the nation's unemployment rate of 4.6 percent and the state rate of 4.7 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 several years, over \$293 million in new developments have been either completed or under construction. The 21st Century Waterfront Plan was 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 combined 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 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, 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, 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.

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, 11,721 new jobs have been added since July 2003 which include 1,401 in fiscal 07-08.

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 interstate interchange. 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 July 2008 Volkswagen Group of America, Inc. announced it will build a U.S. automotive production facility at a 1,350-acre site in Enterprise South, where it will produce a car designed specifically for the North American consumer and invest \$1 billion in the economy. The announcement is an important element of the company's overall U.S. strategy of connecting with its customers, increasing its competitiveness and tripling its U.S. customer base in the next decade. Initial production capacity for the facility is anticipated to be 150,000 vehicles, including a new midsize sedan designed specifically for the North American market. Production is scheduled to begin in early 2011. The new facility will bring about 2,000 direct jobs to the area, and will add a significant number of jobs in related sectors. It is expected that these jobs will come from the tri-state area, pulling from the labor force of Tennessee as well as Georgia and Alabama.

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, Outdoor Chattanooga and Homeless are designed to create public/private partnerships that improve the quality of life in Chattanooga making it truly a great 21st Century American City.

Public Art - Art in Public Places is a natural fit with the Chattanooga Parks and Recreation Department. Art in public places has strong civic support to grow and maintain its burgeoning collection. Chattanooga's art collection primarily resides on city property with many of the works in public parks and buildings. Chattanooga's Public Art initiative, encourages artistic expression, serves to educate the public, and promotes art appreciation. The public art program was launched in 2001 as part of the 21st Century Waterfront Project. An unprecedented 1% of the waterfront budget (\$1.2 million) went towards public art. Additionally, the Mayor appointed a public art committee; and with partner Allied Arts of Greater Chattanooga, conducted a number of public forums. The forums resulted in the adoption by Chattanooga of a Public Art Plan, a plan that reflects a community vision for public art throughout the city. This vision and commitment continues today through an ordinance that allocates up to 1% of the City's capital improvement projects to public art.

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.

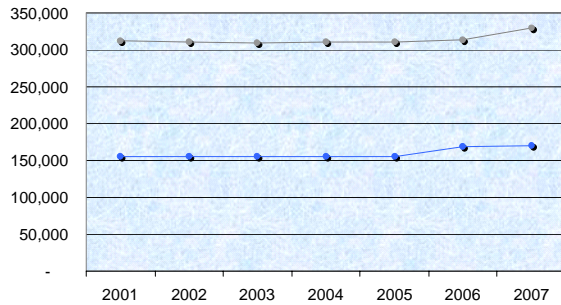
Demographics

During 2001 thru 2007, the population for Chattanooga increased 8.9 percent and Hamilton County showed an increase of approximately 5.7 percent.

Population		
	Chattanooga	Hamilton County
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
2006	168,293	312,905
2007	169,884	330,168

Source: U.S. Census Bureau

Population



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).....	1,221
Miles of Streets (County-wide).....	2,829

Elections (County-wide):

Registered Voters.....	184,099
Votes Cast in Last Major Election.....	109,424
Registered Voters Voting.....	59.44%

Racial Composition

	Chattanooga MSA
White	83.1%
Black	13.6
Asian	1.3
Two or More Races	1.1
Some Other Race	0.6
American Indian/Alaska Native	0.3

Source: Chamber of Commerce

Housing Costs

Year	Average Sale Price
2002	\$112,300
2003	\$116,700
2004	\$125,400
2005	\$131,900
2006	\$136,000
2007	\$130,900

Source: Chamber of Commerce

Service Statistics

Education

There are over 75 public schools in the Hamilton County School System. The type and number of schools in the County are as follows: Elementary (45); Middle (14); High (16); Adult high Schools (2).

There are 39 private and parochial schools in the Chattanooga area with combined enrollment of over 11,000.

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.); AT&T Field (6,300).

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 Center, Tennessee Valley Railroad Museum.

City-County Recreational Facilities

- 98 Parks
- 17 Golf Courses
- 8 Country Clubs
- 16 Community Centers
- 67 Hotels and Motels (9,000+ total rooms)

Transportation

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

Airline carriers: US Airways, American Eagle, Continental, Allegiant Air, 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 84 Routes 17

Highways:
 Interstate highways 3 US highways 7
 State highways 19

Customer Services

Electric Power Board

Electric Customers.....169,941
 Electric Rate for residential.....\$0.0884/ kw-hr

Public Works:

Solid Waste Accepted at Landfill (tons).....87,896
 Miles of Pavement Markings (Center line).....684 miles
 Signalized Intersections.....313

Interceptor Sewer System:

Net Assets.....\$240 million
 Volumes:
 ⇒ Approx. 70.1 MGD or 25.6 billion gallons per year
 ⇒ 57.9 mil lbs/yr CBOD removed at 96.94% efficiency
 ⇒ 73.4 mil lbs/year Suspended Solids removed at 96.06% efficiency
 ⇒ 93,000 tons/yr biosolids land applied
 ⇒ 3.9 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.....1,239
 Diameter.....2 to 96 inches
 Major Pump Stations.....8
 Minor Pump Stations.....59
 Residential/Grinder Stations.....184

Police Protection

Sworn Officers.....472
 Crime Index (CY07).....14,466
 Crime rate (per 1,000 pop.-CY07).....92.04
 Parking Violations (CY07).....59,371
 Moving Violations (CY07).....38,078
 Calls for Service (CY07).....217,933
 Crimes Committed (CY07).....14,219

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.....6,144
 EMS Responses.....5,705
 Average Response Time (minutes).....5.05

Economic

Bond Ratings

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

Building Permits Issued & Value

2001.....	2,443.....	\$365,734,755
2002.....	2,330.....	\$287,929,751
2003.....	2,596.....	\$345,528,832
2004.....	2,500.....	\$347,658,477
2005.....	2,678.....	\$388,424,847
2006.....	2,667.....	\$415,215,320
2007.....	2,387.....	\$673,609,683

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>
Blue Cross BlueShield of TN	4,502	Insurance
Hamilton County Dept. of Education	4,360	Elementary & Secondary Schools
Tennessee Valley Authority	3,869	Utility Electric Service
Erlanger Health System	3,410	Hospital
Unum Group	2,800	Insurance
City of Chattanooga	2,338	Government
Memorial Health Care System	2,152	Hospital
CIGNA HealthCare	1,850	Insurance
Hamilton County Government	1,750	Government
U.S. Xpress Enterprises Inc.	1,659	Trucking

TOP MANUFACTURERS

<u>Employer</u>	<u>Number of Employees</u>	<u>Type of Service</u>
McKee Foods Corp.	3,200	Cakes & Cookies
Pilgrim's Pride Corporation	1,839	Process Chickens
Propex, Inc.	1,800	Geosynthetics & Building Materials
Roper Corporation	1,600	Cooking Ranges
Astec Industries, Inc.	1,160	Asphalt & Dust Collectors
Tecumseh Products Company	600	Lawn Mower Engines
Alstom Power	600	Boilers
Mueller Company	566	Valves
KORDSA	483	Gas Appliance
Koch Foods LLC	450	Process Chickens

City Officials as of July 1, 2008

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

Linda Bennett*	District 1	Carol Berz	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
Luther Shockley	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, Deputy Finance Officer

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

Police:
 Freeman Cooper, Chief
 Mark Rawlston, Deputy Chief

Personnel:
 Donna Kelley, Administrator
 Susan Dubose, Deputy Administrator

Fire:
 Wendell Rowe, Chief
 Randy Parker, Deputy Chief

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

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

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

Parks & Recreation:
 Larry Zehnder, Administrator

General Services
 Paul Page, Director

*Chairman

**Vice-Chairman

Awards of Achievement

We are honored with the distinction of receiving, for the past sixteen years, the Certificate of Achievement for Excellence in Financial Reporting for Comprehensive Annual Financial Report (CAFR). The Fiscal Year 2008 CAFR is currently being submitted for review.

Also, for thirteen 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 2009 budget continues to conform to program requirements, and we are submitting it to GFOA to determine its eligibility for another award.



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”.
- *Foreign Direct Investment* in the April 2003 issue as an ideal environment for foreign companies looking to relocate or expand.
- *Forbes Magazine* says “technology makes Chattanooga great place for business”
- September 2008 issue of *National Geographic’s Adventure* magazine includes Chattanooga among the “50 Next Great Towns” for living and playing.
- *MSN Money* calls Chattanooga a “New Hot Retirement Spot...where the amenities include hiking and biking trails, an aquarium and a thriving local arts scene”.
- August 2008 issue of *Outside Magazine* calls Chattanooga one of the 20 Best Towns in America and ranks the Scenic City No. 2
- According to a 2008 listing by *RelocateAmerica.com*, Chattanooga landed third-place out of the top 100 places to live. nominated for its rich culture, beautiful landscapes and business opportunities.
- Chattanooga is one of the Top 10 Healthy Places in the Southeast for longevity and enjoying a productive retirement lifestyle, according to *Retirement Lifestyles Magazine* December 2007/ January 2008 edition.
- Travel section of the July 2007 issue of *Southern Living* features Chattanooga as a traveler’s delight. Titled Splashy River Town, the piece begins, “Chattanooga just keeps getting better. Ditch your car, and discover new surprises around every bend”.

Meet US

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, Chairman

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, 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

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, Vice Chairman

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

Luther Shockley, District 5

Luther c. Shockley is a retired educator of the Chattanooga City Schools and formerly served as Interim Council member representing District 5 in 1998. He serves as Administrative Consultant to the Hamilton County Schools, is a Supervisor in the Tennessee Alternative Certification Program, a member of the Office of Multi-Cultural Affairs' Educational Task Force and formerly served on many local boards. He received a Bachelor of Science Degree from Tennessee State University and a Masters Degree from UTC.

District 5 consists of the following precincts: Bonny Oaks; Eastgate 1; Dalewood; Kingspoint; Lake Hills; Woodmore.
Phone: 757-5332
Address: 4214 Midland Pike – Chattanooga, TN 37411

Carol B. Berz, District 6

Carol Berz is the Chief Executive Officer of Private Dispute Resolution Services, LLC, a mediation services and training organization. In addition, Dr. Berz does extensive teaching in both the private and public sectors in the areas of mediation, mediation advocacy, mediation ethics and employment and labor/management matters relative to the costs of corporate conflict. Dr. Berz studied liberal arts at Emory University and human service administration at UTC. Her law degree was completed at the Nashville School of Law; and her master's and doctorate in social policy was completed at UT Knoxville in cooperation with Bryn Mawr College in Philadelphia, Pennsylvania.

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

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 first 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 African American 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

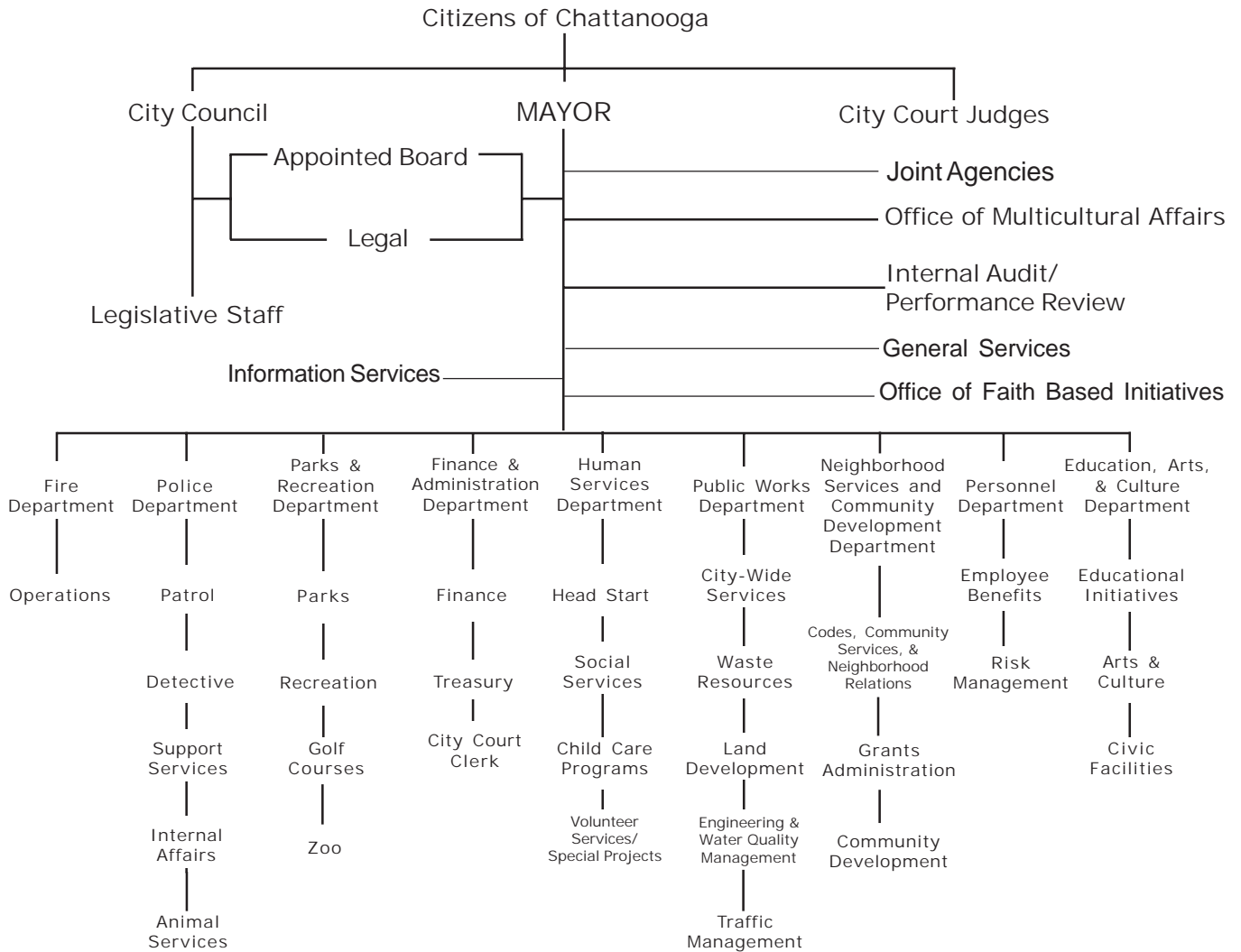
Debbie Gaines, District 9

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).

Organizational Chart



Management & Budget Staff

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

Daisy W. Madison was hired as Deputy Finance Officer in 1992 and 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 and two grandchildren. **Office Phone: 757-5232**

Vickie C. Haley, CPA, CGFM Deputy Administrator

Vickie Haley, who was appointed as Deputy Administrator in 2006 began her service with the City in 1993 as an accountant. She obtained a Bachelor of Science in Business Administration from Old Dominion University in Norfolk, VA. As a CPA she has worked as an auditor in regional CPA firms in Norfolk and in Chattanooga. She has served on the Special Review Committee for GFOA's certificate of achievement in financial reporting, as an officer of the Chattanooga chapter of the Tennessee Society of Certified Public Accountants and the Chattanooga chapter of the Association of Government Accountants. She has two children and two grandchildren. **Office Phone: 757-4912.**

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. **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 Finance, 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 has been a reviewer for the GFOA's Distinguished Budget Awards Program for over 10 years. 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 other church/community activities. Simone and her husband, Jerrold, 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, and Human Services. 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 the Executive Office and Public Works and is the interim Director of Capital Projects for the City. He has been married to the former Teena Andrews for over twenty-five years with four cats (Ernest T. Bass, Little Miss, Arthur and Mud Ball). **Office Phone: 757-0535**

**Edward F. Wellmann, CGFM
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**

**Ulystean J. Oates, Jr.,
Management & Budget Analyst**

Ulystean was hired by the City in January, 2008. He has over 19 years experience in the accounting and finance profession which includes governmental accounting, corporate finance, internal audit and supply chain management. He holds a Bachelor of Science with double majors in Finance and Economics from the University of North Alabama, Florence. His areas of responsibility include, Air Pollution, Bicentennial Library, Chattanooga Trade & Convention Center, City Attorney, City Council, City Court, Community Development, Fire Department, Internal Audit, Regional Planning. He is married to Shana and they have two boys. **Office Phone: 757-4751**



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.

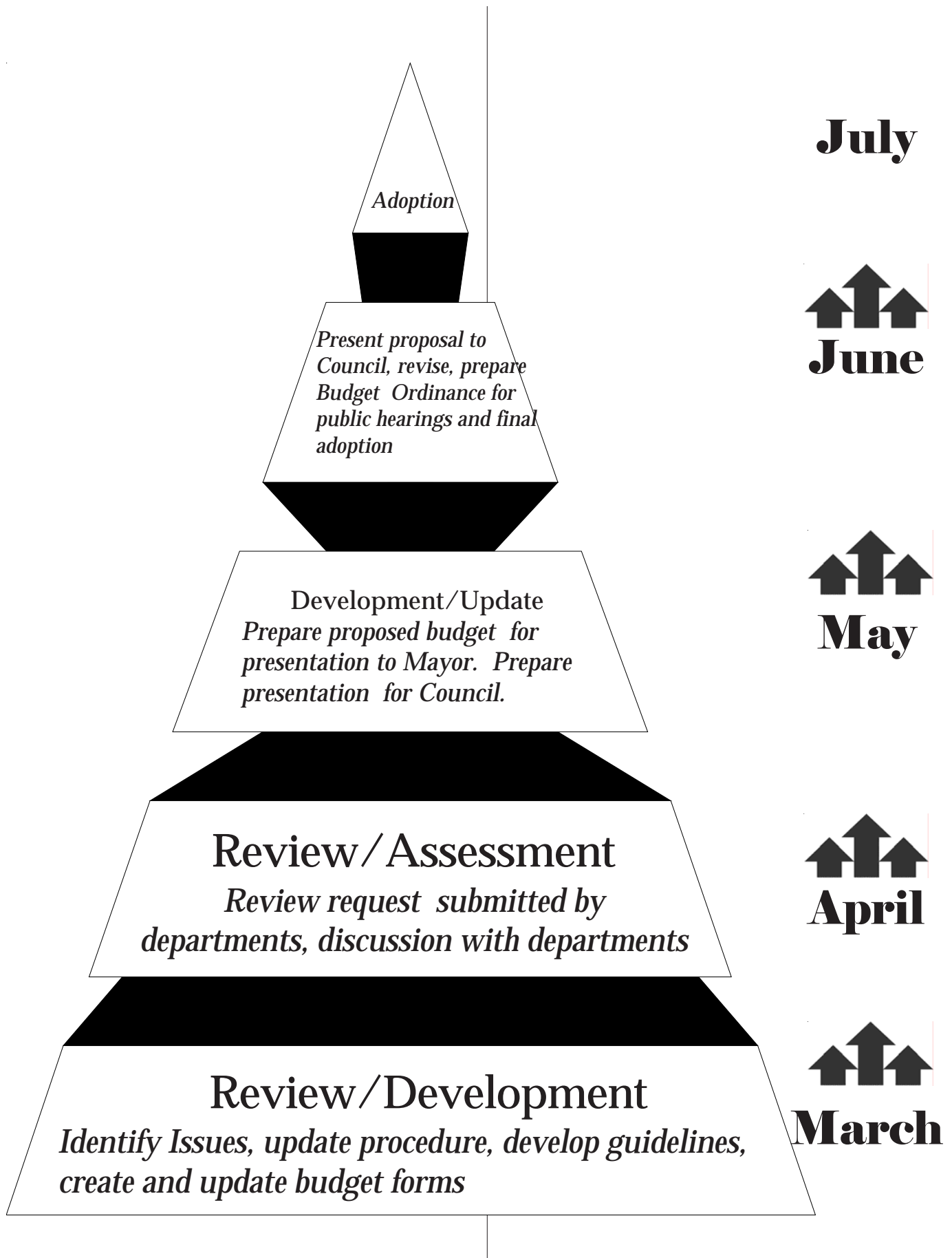
The City of Chattanooga's budget process has evolved into a comprehensive system. The process is being constantly upgraded to provide the best tool possible for the departments and agencies to work with and to produce a budget document that is easy to read and follow and at the same time complex enough 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 2008

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 2008

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

March 2008

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

April 2008

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

May 2008

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

June 2008

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

31 Target cut off for CY actuals on budget forms

January

14-23 Preliminary prep work for budget documents
29 Budget forms available on-line to all Depts

February

15 Prepare Initial Revenue Projections
29 Non-Profit & Agency request due to City Council

March

3 Deadline for Budget submissions along with goals and accomplishments
10-24 Budget review and discussions with departments

April

1-3 Budget review and discussions with departments
3 Revenue projection target date
3-14 In-house budget sessions to balance budget
27 Proposed balance budget to Mayor
24-28 Discussions w/Mayor

May

1-14 Discussion with the Mayor
7 City/County Joint Budget Hearing
21 Presentation of Budget to Council with PowerPoint

June

3 Council Finance Committee review/questions
10 Council approval 1st reading
17 Council approval 2nd & 3rd reading

July

1 FY09 Budget Effective
Budget Roll to upload new budget
Budget Staff start work on CABR

October

Capital Budget and Interceptor Sewer Budget
Budget staff finalize CABR 2009
17 Deadline date for CABR submission to GFOA

S M T W T F S

July 2008

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

August 2008

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

September 2008

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

October 2008

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

November 2008

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 2008

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

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 08/09 Operating Budget:

Budget Requests for FY 09 will be submitted on a line item (Account) basis. All departments should present budget request 0% growth. The adopted FY2008 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 for a particular line item must be fully justified and will be at the expense of some other line item, barring a specific revenue source generated to cover the additional expense.

Total Requests as shown on the budget spreadsheet is divided into two parts – the **Maintain Requests** and the **Additional Requests**. Any additional requests for a particular line item must be offset by a reduction in another line item to affect a zero base in total requests. Additional funding must be accompanied by narrative justification.

Maintain Requests will be based upon the Projected FY 07/08 expenditures less any one-time, non-recurring expenditures.

- a. Requests for one-time, unavoidable costs that are anticipated for FY 08/09 Budget will be included in the Additional Requests with justification.
- b. Requests for recurring unavoidable increases, including such items as street lighting, utilities, pension costs, health insurance, 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. Any frozen or unfunded positions in current year should remain frozen unless swapped with another position to be frozen. The Finance Office will provide projections. Adjustments should be made for frozen positions.

- b. Maintain Requests will not include any requests for funding of additional personnel.
- c. Do not include funds for pay raises or pending reclassifications. All salary adjustments will be made by the Management & Budget Staff.
- 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. **NO INCREASE IN POSITIONS OR POSITION RECLASSIFICATIONS WILL BE CONSIDERED IN THE 2008-2009 BUDGET WITHOUT A CORRESPONDING REDUCTION/RECLASSIFICATION IN EXISTING POSITIONS RESULTING IN THE SAME OR REDUCED COSTS TO THE CITY.**
- h. Request for new and/or additional positions (including reclassifications) must be submitted to Personnel for review no later than Friday, February 15, 2008. The most up to date forms (JAQ, Classification Action Request) are available on the City's internet, intranet websites and by contacting Jean Smith at 757-4862.

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. Items with a longer useful life and greater cost will be included in the Capital Budget. We anticipate that the FY 08/09 budget will include funding for Renewal & Replacement in the amount of \$1,500,000.

All departments will include in each activity funds for vehicle repairs at City Garage. Parts will be billed by the Garage at a 25% mark-up. Vehicle maintenance cost expenses should take into consideration any additional leased vehicles. The current labor rate is \$65.00. The current price factor for fuel is \$2.90 per

gallon for unleaded gasoline and \$3.25 per gallon for diesel. During FY09, the fuel costs 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: 6.36%
 Fire & Police Pension: 23.56%

Blue Cross Healthcare premium net of employee contribution:

	Gross Premium	Employee Cost	Net Employer Cost
Individual	4,298.16	859.68	3,438.48
Subscriber + Child	7,305.60	1,461.12	5,844.48
Subscriber + Spouse	8,433.60	1,686.72	6,746.88
Family	11,817.12	2,363.40	9,453.72
Onsite Medical Cost			853.20

The Health Savings Account (HSA) includes a premium cost to the City and City's contribution to the employee's savings account. All departments must make sure that they include these costs in their budget requests. The costs associated with HSA will be included in the salary projections.

Life Insurance Coverage: \$0.187 per \$1,000 coverage/month. Maximum Coverage: \$50,000.

Long-Term Disability: \$0.45 per \$100 coverage per month. One-half of premium cost is paid by the General Pension Board. Cost to the City is \$.225 per \$100.

FICA 6.20%
 Medicare 1.45%

Union Pensions:
 Operating Engineers \$1.30/hour

Anticipated increase in utility cost during FY09
 Electricity: 6% Natural Gas 0% Water: 3.5%

Budget Execution Guidance

1. Descriptions, Goals & Objectives, and Performance Measures for each activity for FY08 are available on the intranet. Please update, where necessary, for FY09 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 Officer's Association. Please return updated Descriptions and Goals & Objectives information with the budget submission on March 13, 2008. Performance Measures are due back June 30, 2008

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 FY09.

4. Total Budget request information for FY09 is due back to the Budget Office by Monday, March 3, 2008.

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, and 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 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, diversity 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 on investment activities to the Mayor and Finance Officer at agreed-upon intervals. 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, to the extent reasonably practical, given the City's policy (section 1.0) and investment objectives (sections 4.0 through 4.4), 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 has formally adopted a new policy effective October 31, 2006.

Reserve Policies

The City will maintain a minimum 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.



ORDINANCE NO. 12139

AN ORDINANCE, HEREINAFTER ALSO KNOWN AS “THE FISCAL YEAR 2008-2009 BUDGET ORDINANCE”, TO PROVIDE REVENUE FOR THE FISCAL YEAR BEGINNING JULY 1, 2008, AND ENDING JUNE 30, 2009, 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.

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 2008-2009 from all sources to be as follows:

	<u>FY07</u> <u>Actual</u>	<u>FY08</u> <u>Projected</u>	<u>FY09</u> <u>Proposed</u>
<u>PROPERTY TAXES</u>			
Current Taxes on Real & Personal Property	\$ 83,711,108	\$ 85,100,000	\$ 87,100,000
Taxes on Real & Personal Property - Prior Years	3,287,061	3,400,000	3,400,000
 <u>PAYMENTS IN LIEU OF TAXES</u>			
Chattanooga Housing Authority	30,160	25,000	25,000
Tennessee Valley Authority	1,333,868	1,487,106	1,600,000
Burner Systems	22,229	3,482	3,482
T B Wood's Inc	6,629	6,629	6,629
Regis Corporation	52,639	52,375	52,375
Chattem, Inc	15,840	15,840	15,840
Chatt Labeling System	7,745	7,745	7,745
Covenant Transport	22,571	22,110	22,110
Signal Mountain Cement	233,905	145,289	145,289
UnumProvident Life & Accident	9,775	9,770	9,770
American Plastic Ind. Inc.	57,650	54,682	54,682
Custom Baking Co.	36,904	25,824	25,824
Dupont-Sabancı Intl.	34,819	29,553	29,553
Invista	28,521	27,120	27,120
LJT of Tennessee	-	4,674	4,674
Kenco Group, Inc	78,909	58,281	58,281
Total Other	<u>14,448</u>	<u>66,131</u>	<u>66,148</u>
TOTAL IN LIEU OF TAXES	\$ 1,986,612	\$ 2,041,611	\$ 2,154,522
Corp Excise Taxes – State (Intangible Property)	247,210	242,690	225,000
Interest & Penalty on Current Year Taxes	127,624	110,000	120,000
Interest & Penalty on Delinquent Taxes	683,641	678,822	650,000
Delinquent Taxes Collection Fees	<u>138,455</u>	<u>187,269</u>	<u>178,000</u>
TOTAL PROPERTY TAXES	\$ 90,181,711	\$ 91,760,392	\$ 93,827,522
 <u>OTHER LOCAL TAXES</u>			
Franchise Taxes – ComCast Cable	\$ 1,495,686	\$ 2,194,304	\$ 1,870,000
Franchise Taxes - Century Tel	23,982	24,955	25,000

	<u>FY07</u>	<u>FY08</u>	<u>FY09</u>
	<u>Actual</u>	<u>Projected</u>	<u>Proposed</u>
Franchise Taxes – Chattanooga Gas	245,016	286,060	290,000
Franchise Taxes - Other	750	-	-
Gross Receipts Taxes	3,696,810	3,788,000	3,940,607
Gross Receipts - Interest & Penalty	76,357	76,759	80,000
Liquor Taxes	1,748,194	1,845,580	1,900,000
Beer Taxes	4,840,524	4,955,412	5,100,000
Local Litigation Taxes - City Court	<u>6,247</u>	<u>4,714</u>	<u>4,600</u>
TOTAL OTHER LOCAL TAXES	\$ 12,133,566	\$ 13,175,784	\$ 13,210,207

LICENSES, PERMITS, ETC.

Motor Vehicle Licenses	\$ 379,230	\$ 379,230	\$ 380,000
Parking Meters	482,922	-	-
Business Licenses (excluding Liquor)	152,025	152,025	150,000
Fees for Issuing Business Licenses & Permits	59,525	59,525	57,000
Wrecker Permits	8,200	7,255	8,000
Building Permits	1,637,523	1,308,470	1,300,000
Electrical Permits	206,837	220,000	220,000
Plumbing Permits	245,187	213,000	215,000
Street Cut-In Permits	304,981	345,000	300,000
Temporary Use Permits	2,700	4,255	4,000
Sign Permits	156,296	160,000	150,000
Taxi Permits	3,505	6,613	6,000
Liquor By the Drink Licenses	125,210	125,210	125,000
Hotel Permits	2,550	2,000	2,000
Gas Permits	6,631	5,844	6,000
Liquor By the Drink – Interest & Penalty	1,019	1,501	1,500
Plumbing Examiner Fees & Licenses	37,655	35,000	35,000
Electrical Examiner Fees & Licenses	28,090	25,000	25,000
Gas Examination Fees & Licenses	47,390	36,000	38,000
Mechanical Code Permits	85,739	95,000	95,000
Permit Issuance Fees	58,830	52,000	52,000
Beer Application Fees	95,125	95,482	95,000
Annual Electrical Contractor License	70,150	61,250	64,000
Penalty-electrical fees & licenses	637	360	300
Exhibitor's Fees	1,878	1,878	2,000
Mechanical Exam Fees & Licenses	64,520	66,000	64,000
Business Licenses – Suspense	6,616	5,800	6,000
Miscellaneous	19,489	16,962	16,000
Subdivision Review/Inspection Fees	<u>26,800</u>	<u>25,909</u>	<u>27,000</u>
TOTAL LICENSES, PERMITS, ETC.	\$ 4,317,260	\$ 3,506,569	\$ 3,443,800

FINES, FORFEITURES, AND PENALTIES

City Court Fines	\$ 21,670	\$ 19,524	\$ 20,000
Criminal Court Fines	209,890	178,337	200,000
Parking Ticket Fines	551,024	597,901	575,000
City Fines-Speeding	245,722	327,613	320,000
City Fines-Other Driving Offenses	240,914	373,655	350,000
City Fines-Non Driving Offenses	33,543	27,410	25,000
Air Pollution Penalties	6,802	2,655	3,000
Miscellaneous	5,684	1,224	1,600
Delinquent Parking Tickets	52,109	60,159	60,000
Delinquent Tickets – Court Cost	<u>57,074</u>	<u>65,716</u>	<u>60,000</u>
TOTAL FINES, FORFEITURES AND PENALTIES	\$ 1,424,432	\$ 1,654,194	\$ 1,614,600

	<u>FY07</u> <u>Actual</u>	<u>FY08</u> <u>Projected</u>	<u>FY09</u> <u>Proposed</u>
<u>REVENUES FROM USE OF MONEY OR PROPERTY</u>			
Interest on Investments	\$ 4,248,388	\$ 3,320,000	\$ 1,625,000
Sale of City Owned Property	526,356	-	50,000
Sale of Back Tax Lots	<u>52,284</u>	<u>17,301</u>	<u>30,000</u>
TOTAL FROM USE OF MONEY OR PROPERTY	\$ 4,827,028	\$ 3,337,301	\$ 1,705,000

REVENUES FROM OTHER AGENCIES

Local Option Sales Taxes-General Fund	\$ 26,154,704	\$ 26,600,908	\$ 27,249,319
State Beer Taxes	83,504	85,085	87,355
Hall Income Taxes	4,125,590	2,700,000	2,700,000
State Sales Taxes	11,180,175	11,210,963	11,437,590
State Mixed Drink Taxes	1,748,548	1,820,468	1,870,399
State Gas Inspection Fees	343,002	339,382	340,000
State Maintenance of Streets	218,917	383,505	350,000
State Alcoholic Beverage Taxes	88,202	90,000	91,835
Hamilton County – Radio & Electronics	200,211	217,501	220,235
Hamilton County Ross' Landing/Plaza	660,549	846,378	905,771
Hamilton County - SWAT Reimbursement	-	-	-
State – Specialized Training Funds	416,187	469,800	469,800
State – Telecommunication Sales Taxes	25,752	18,688	20,000
TEMA Flood Recovery	79,923	(78,166)	-
Miscellaneous	12,071	69,782	-
TOTAL FROM OTHER AGENCIES	\$ 45,337,335	\$ 44,774,294	\$ 45,742,304

SERVICE CHARGES FOR CURRENT SERVICES

Current City Court Costs	\$ 217,485	\$ 294,901	\$ 275,000
Court Commissions	8,711	10,302	9,000
Clerk's Fees	946,409	1,216,644	1,200,000
Current State Court Costs	2,726	2,191	2,000
Court Administrative Costs	22,742	23,396	24,000
Service of Process	608	704	400
Processing of Release Forms	11,791	16,566	12,000
Charges for Services - Electric Power Board	7,200	7,200	7,200
Variance Request Fees	7,450	6,136	6,000
Fire & Ambulance Service Fees	280	229	200
Warner/Montague Park Ballfield Fees	1,800	4,600	6,000
Fitness Center	36,356	43,563	40,000
Arts & Culture	9,395	8,148	7,000
Skateboard Park	69,350	78,555	80,000
Kidz Kamp	93,427	45,000	60,000
Therapeutic Kamp Fees	1,234	2,307	2,000
Champion's Club	29,382	34,726	30,000
Construction Board of Appeals	1,800	1,527	1,600
Zoning Letter	10,850	9,273	9,600
Sign Board of Appeals	4,950	3,491	3,200
Certificates of Occupancy	19,280	17,395	18,000
Sewer Verification Letter	500	491	300
Modular Home Site Investigation	200	75	-
Plan Checking Fees	347,889	243,935	240,000
Phased Construction Plans Review	26,713	7,190	7,200
Cell Tower Site/Location Review	9,000	3,000	4,000
Memorial Auditorium Credit Card Fees	29,733	47,446	40,000
Tivoli Credit Card Fees	13,226	19,790	20,000

	<u>FY07</u>	<u>FY08</u>	<u>FY09</u>
	<u>Actual</u>	<u>Projected</u>	<u>Proposed</u>
Preservation Fees	146,996	175,505	160,000
Sports Program Fees	5,179	3,415	3,600
Non-Traditional Program Fees	4,332	5,488	6,000
OutVenture Fees	19,634	16,753	16,000
Police Reports: Accidents, etc. Fees	116,697	115,955	115,000
Photo/ID Card Fees	5,953	3,112	3,000
Dead Animal Pick Up Fees	6,939	6,448	6,000
General Pension Admin. Costs & Other Misc.	25,125	25,327	25,000
Credit Card Processing Fees	47,822	55,787	50,000
Code Compliance Letter Fees	950	856	1,000
Park Event Fee	5,400	6,982	6,000
TOTAL SERVICE CHARGES	\$ 2,315,514	\$ 2,564,409	\$ 2,496,300
 <u>MISCELLANEOUS REVENUE</u>			
Land & Building Rents	\$ 90,283	\$ 241,666	\$ 225,000
Dock Rental	12,275	25,565	25,000
Payroll Deduction Charges	5,743	5,743	4,000
Indirect Cost	2,485,866	2,485,866	2,585,866
Plans and Specification Deposits	7,335	8,689	7,000
Condemnation	51,869	77,060	75,000
Memorial Auditorium Rents	197,851	197,851	190,000
Memorial Auditorium Concessions	39,145	51,582	50,000
Tivoli Rents	163,323	160,129	160,000
Tivoli Concessions	22,999	31,808	30,000
Swimming Pools	70,191	70,191	70,000
Park Concessions	9,725	9,500	10,000
Recreation Center Rental	58,093	67,851	75,000
Carousel Ridership	83,720	100,000	95,000
Walker Pavilion Rents	20,750	17,536	18,000
Walker Pavilion Table Rental	7,300	2,536	2,500
Recreation Center Concessions	14,839	-	-
Auditorium Box Office	135,231	194,045	175,000
Tivoli Box Office	61,553	96,907	95,000
Sale of Equipment	-	9,645	-
Loss & Damage	81,995	64,157	70,000
Sale of Scrap	30	286	-
Miscellaneous Revenue	277,149	213,983	270,000
Purchase Card Rebate	10,588	10,795	10,000
Ross' Landing Rent	2,000	22,733	25,000
Greenway Facilities Rent	12,926	12,742	13,000
Outside Sales – Radio Shop	93,183	255,555	263,606
Memorial Auditorium OT Reimbursement	11,533	10,700	8,500
Tivoli Theatre OT Reimbursement	7,945	10,700	9,000
TOTAL MISCELLANEOUS REVENUE	\$ 4,035,440	\$ 4,455,821	\$ 4,561,472
 <u>TRANSFERS IN</u>			
Transfers In-EPB Electric	\$ 2,865,083	\$ 2,985,575	\$ 3,131,950
Transfers In-EPB Telecom	275,439	324,955	334,653
Transfers In-EPB Internet	1,196	1,592	2,192
Transfers In-Any Other	1,069	1,632,166	-
TOTAL TRANSFERS IN	\$ 3,142,787	\$ 4,944,288	\$ 3,468,795
 TOTAL GENERAL FUND REVENUE	 \$167,715,073	 \$170,173,052	 \$ 170,070,000

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 2008 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 2008 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, 2008, and shall become delinquent MARCH 1, 2009, 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 the Business Tax Act, Tennessee Code Annotated section 67-4-701, et seq., 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 Part 7, Chapter 4, 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, 2008, 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>FY07</u> <u>Actual</u>	<u>FY08</u> <u>Projected</u>	<u>FY09</u> <u>Proposed</u>
Department of Finance & Administration	\$ 3,487,806	\$ 3,567,718	\$ 4,076,750
Department of Police	41,022,971	42,778,357	43,283,539
Department of Fire	25,969,695	26,288,423	28,534,996
Department of Public Works	29,768,637	29,739,437	33,074,616
Department of Parks & Recreation	10,850,004	11,400,000	11,523,733
Department of Personnel	5,807,916	6,774,408	6,745,967
Department of Neighborhood Services	1,830,698	1,774,431	2,008,413
General Government & Supported Agencies	45,647,083	49,283,859	36,758,592
Executive Department	1,643,143	1,474,888	1,715,512
Department of Education, Arts, & Culture	<u>2,146,395</u>	<u>2,306,917</u>	<u>2,347,882</u>
TOTAL	\$ 168,174,350	\$ 175,388,438	\$ 170,070,000

DEPARTMENT OF FINANCE & ADMINISTRATION

Finance Office	\$ 1,806,429	\$ 1,782,717	\$ 2,177,519
City Treasurer	643,819	692,811	768,711
City Court Clerk – Operations	897,002	1,000,168	1,005,520
City Court Clerk’s Office – Space Cost	<u>140,556</u>	<u>92,022</u>	<u>125,000</u>
TOTAL	\$ 3,487,806	\$ 3,567,718	\$ 4,076,750

DEPARTMENT OF POLICE

Chief of Police	\$ 2,281,409	\$ 1,837,621	\$ 1,858,027
Internal Affairs	-	436,874	456,674
Uniform Services Command Office	290,742	218,501	296,965
Community Services	270,378	283,184	289,155
Special Operations Division	1,803,416	2,330,260	2,354,472
Police Patrol Alpha	-	2,801,887	2,463,886
Police Patrol Bravo	-	1,894,024	1,873,644
Police Patrol Charlie	-	1,888,901	1,997,581
Park Security	109,182	208,775	217,706
Parking	-	324,817	413,956
Bike Patrol	-	407,603	571,938
Police Patrol Echo	-	2,224,029	2,044,866
Police Patrol Fox	-	2,202,704	2,267,057
Police Patrol Delta	-	2,116,127	1,998,675
Police Patrol George	-	2,214,574	2,360,849
Sector 1	7,064,233	-	-
Sector 2	4,063,530	-	-

	<u>FY07</u> <u>Actual</u>	<u>FY08</u> <u>Projected</u>	<u>FY09</u> <u>Proposed</u>
Sector 3	4,395,299	-	-
Investigative Services	6,124,428	1,132,085	542,012
Property Crimes	-	1,242,359	1,408,386
Major Crimes	-	1,741,919	1,998,912
Operation Support Services	4,585,361	-	-
Special Investigations	-	1,969,235	1,778,194
Admin & Support Service Command	182,766	209,073	226,216
Administrative Support & Technical Services	1,414,299	1,516,967	1,742,882
Training, Recruiting	2,815,142	3,066,726	5,355,887
Budget & Finance	682,889	519,298	411,139
Facilities, Securities	3,888,315	4,430,868	2,761,147
Records Management & Services	-	1,097,138	931,719
Polygraph	-	68,328	76,084
911 Communications Center	-	3,307,590	3,470,937
Animal Services	<u>1,051,581</u>	<u>1,086,892</u>	<u>1,114,572</u>
TOTAL	\$ 41,022,971	\$ 42,778,357	\$ 43,283,539

DEPARTMENT OF FIRE

Fire Operations 1	\$ 25,698,979	\$ 26,025,423	\$ 273,579
Fire Administrative Staff 1	-	-	252,365
Fire Operations 2	-	-	2,525,536
Fire Hall # 1	-	-	5,658,544
Fire Hall # 4	-	-	933,047
Fire Hall # 5	-	-	1,775,587
Fire Hall # 6	-	-	784,519
Fire Hall # 8	-	-	825,210
Fire Hall # 9	-	-	780,354
Fire Hall # 10	-	-	814,832
Fire Hall # 12	-	-	898,570
Fire Hall # 13	-	-	1,648,014
Fire Hall # 14	-	-	1,775,571
Fire Hall # 15	-	-	894,241
Fire Hall # 16	-	-	943,708
Fire Hall # 17	-	-	720,735
Fire Hall # 19	-	-	1,530,347
Fire Hall # 20	-	-	876,416
Fire Hall # 21	-	-	964,818
Fire Hall # 22	-	-	801,884
Hamilton County Rescue	-	-	9,653
Fire Administrative Staff 2	-	-	148,222
Fire Safety	-	-	62,151
Research and Planning	-	-	82,288
Tactical Services	-	-	165,947
Training Division	-	-	573,005
Resource Division	-	-	636,767
Fire Marshall Staff	-	-	139,027
Fire Prevention	-	-	328,796
Public Education	-	-	149,432
Fire Investigation	-	-	278,597
Water Supply	-	-	72,876
Information Technology	-	-	133,929
Records Division	-	-	76,429
Fire Utilities	<u>270,716</u>	<u>263,000</u>	-
TOTAL	\$ 25,969,695	\$ 26,288,423	\$ 28,534,996

	<u>FY07</u> <u>Actual</u>	<u>FY08</u> <u>Projected</u>	<u>FY09</u> <u>Proposed</u>
<u>DEPARTMENT OF PUBLIC WORKS</u>			
Administration	\$ 926,771	\$ 921,973	\$ 906,840
City Engineer	1,833,145	1,782,842	2,159,277
Emergency	747,824	646,472	1,058,558
Sewer Construction & Maintenance	2,021,226	2,064,809	2,270,100
Street Cleaning	2,406,887	2,470,319	2,578,926
City Wide Services	955,827	876,064	1,059,574
Summer Work Program	14,450	803	-
Waste Pick-up Brush	2,729,687	2,864,707	1,873,839
Waste Pick-up Garbage	3,544,976	3,805,088	4,073,046
Trash Flash	-	-	439,561
Curbside Recycle	-	-	533,119
Municipal Forestry	566,786	570,366	639,503
Land Development Office	2,891,729	2,878,821	2,681,766
Board of Plumbing Examiners	3,153	2,862	3,000
Board of Electrical Examiners	22,057	25,000	24,200
Board of Mechanical Examiners	1,329	4,300	3,400
Board of Gas Fitters	1,814	3,650	4,000
Board of Appeals & Variances	11,578	14,285	12,700
Traffic Engineering Administration	736,955	727,260	758,440
Street Lighting	2,614,365	2,881,427	2,886,021
Traffic Control	1,838,224	1,750,932	1,897,859
Public Works Utilities	137,635	140,695	140,775
Brainerd Levee 1, 2, 3	17,905	-	55,800
Orchard Knob Storm Station	26,061	-	33,425
Minor Storm Station	5,561	-	21,375
Waste Disposal Fee	5,028,742	4,622,810	6,275,560
Water Quality Management Subsidy	<u>683,952</u>	<u>683,952</u>	<u>683,952</u>
TOTAL	\$ 29,768,637	\$ 29,739,437	\$ 33,074,616

DEPARTMENT OF PARKS & RECREATION

Administration	\$ 548,821	\$ 434,548	\$ 443,923
Public Information	100,656	102,860	98,111
Senior Neighbors/Alexian Brothers . . . A.O.	58,916	58,916	29,458
Greater Chattanooga Sports Committee... A.O.	75,000	75,000	75,000
Inner City Ministry A.O.	18,500	18,500	9,250
Outdoor Chattanooga	177,560	190,273	198,590
Skatepark	103,536	117,031	138,860
Trust for Public Land	-	100,000	100,000
Recreation Facility Management	3,448,805	1,217,065	945,045
Fitness Center	251,446	222,366	220,740
Urban & Community Recreation	144,399	-	0
OutVenture	135,203	116,549	136,577
Sports	48,494	185,141	214,496
Champion's Club	240,321	249,106	238,912
Aquatics	194,609	180,916	169,678
Therapeutic Recreation	93,948	105,102	112,123
Kidz Kamp Program	-	168,499	214,101
Heritage Park House	-	1,737	0
Avondale Recreation Center	-	120,097	138,218
Brainerd Recreation Center	-	236,567	302,678
Carver Recreation Center	-	153,270	177,502
East Chattanooga Recreation Center	-	140,383	180,203
East Lake Recreation Center	-	107,184	126,854
Eastdale Recreation Center	-	170,865	188,868

	<u>FY07</u> <u>Actual</u>	<u>FY08</u> <u>Projected</u>	<u>FY09</u> <u>Proposed</u>
First Centenary Recreation Center	-	41,953	47,636
Frances B. Wyatt Recreation Center	-	86,752	99,188
Glenwood Recreation Center	-	172,350	190,381
John A. Patten Recreation Center	-	115,508	133,262
North Chattanooga Recreation Center	-	124,560	142,210
Shepherd Recreation Center	-	157,079	175,403
South Chattanooga Recreation Center	-	238,558	260,979
Tyner Recreation Center	-	152,540	170,189
Washington Hills Recreation Center	-	159,838	192,172
Westside Community Center	-	55,780	63,863
Parks & Athletic Fields	843,484	784,212	754,753
Tennessee Riverpark – Downtown	1,251,913	1,154,539	1,203,902
Buildings & Structures	955,450	938,483	873,351
Carousel Operations	101,467	104,641	92,123
Parks & Facilities	589,047	772,608	679,577
Landscape	440,147	418,277	479,606
Tennessee Riverpark Security	7,491	124,801	198,641
City Wide Security	145,053	130,086	128,176
Athletic Facilities	360,362	309,667	395,340
Coolidge Park	-	87,647	61,411
Renaissance Park	-	24,810	18,931
Ross' Landing	-	163,530	125,716
Walkers Pavilion	-	3,402	2,905
Walnut Street Bridge	-	7,913	6,330
Waterfront Management	-	40,000	40,000
Chattanooga Zoo	<u>515,375</u>	<u>558,491</u>	<u>528,501</u>
TOTAL	\$ 10,850,004	\$ 11,400,000	\$ 11,523,733

DEPARTMENT OF PERSONNEL

Administration	\$ 1,170,779	\$ 1,259,159	\$ 1,132,259
Wellness Initiative	96,471	-	-
Physicals	9,450	21,315	13,000
Employee Insurance Program	3,984,557	4,992,044	5,240,474
Employee Insurance Office	442,344	431,772	290,234
Job Injuries	<u>104,314</u>	<u>70,118</u>	<u>70,000</u>
TOTAL	\$ 5,807,916	\$ 6,774,408	\$ 6,745,967

DEPARTMENT OF NEIGHBORHOOD SERVICES & COMMUNITY DEVELOPMENT

Neighborhood Services - Administration	\$ 465,454	\$ 500,893	\$ 535,534
Grants Administration	71,953	74,441	79,087
Codes, Community Svcs & Neigh. Relations	1,206,490	1,112,297	1,338,792
Neighborhood Partners Projects	<u>86,800</u>	<u>86,800</u>	<u>55,000</u>
TOTAL	\$ 1,830,698	\$ 1,774,431	\$ 2,008,413

DEPARTMENT OF EXECUTIVE BRANCH

Mayor's Office	\$ 1,067,321	\$ 935,383	\$ 879,255
Multicultural Affairs	361,669	243,666	459,296
Office Of Faith Based Initiatives	202,467	265,839	346,961
Great Ideas Competition	<u>11,686</u>	<u>30,000</u>	<u>30,000</u>
TOTAL	\$ 1,643,143	\$ 1,474,888	\$ 1,715,512

	<u>FY07</u> <u>Actual</u>	<u>FY08</u> <u>Projected</u>	<u>FY09</u> <u>Proposed</u>
<u>DEPARTMENT OF EDUCATION, ARTS, & CULTURE</u>			
Administration	\$ 313,811	\$ 391,722	\$ 356,338
Memorial Auditorium	485,777	522,847	461,143
Civic Facilities Concessions	36,880	43,056	43,243
Tivoli Theatre	313,211	313,910	324,990
Civic Facilities Administration	661,856	696,967	803,500
North River Civic Center	164,942	98,018	96,999
Eastgate Center	117,438	125,638	122,993
Heritage House	52,481	58,689	71,781
Cultural Arts	-	<u>56,070</u>	<u>66,895</u>
TOTAL	\$ 2,146,395	\$ 2,306,917	\$ 2,347,882

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. The amounts shown as appropriations to the Chattanooga Hamilton County Bicentennial Library and the Regional Planning Agency shall be contingent upon an equal amount being appropriated by Hamilton County.

GENERAL GOVERNMENT & SUPPORTED AGENCIES

	<u>FY07</u> <u>Actual</u>	<u>FY08</u> <u>Projected</u>	<u>FY09</u> <u>Proposed</u>
City Council	\$ 677,010	\$ 685,933	\$ 741,598
Air Pollution Control Bureau A.S.F.	270,820	270,820	270,820
Allied Arts Council. A.O.	155,000	255,000	255,000
Association of Visual Artists A.O.	-	-	-
Chattanooga History Center A.O.	24,000	24,000	24,000
Audits, Dues, & Surveys	248,142	175,000	206,757
Capital Improvements	7,982,285	12,058,840	-
CARCOG & Economic Development District A.O.	31,111	31,111	31,111
CARTA Subsidy A.O.	3,665,300	3,738,606	3,851,000
Carter Street Corporation A.O.	150,000	200,000	200,000
C-HC Bicentennial Public Library A.S.F.	2,487,660	2,487,660	2,640,000
Chatt. African-American Museum/Bessie Smith. A.O.	70,000	70,000	70,000
Chatt. African-American Museum Bldg. Maint A.S.F.	57,019	57,019	57,019
Chattanooga Neighborhood Enterprises A.O.	1,500,000	1,000,000	1,000,000
Chattanooga Area Urban League A.O.	50,000	50,000	50,000
Chattanooga Water Quality Management Fee. A.S.F.	76,526	76,500	77,000
Children’s Advocacy Center A.O.	30,000	30,000	30,000
Choose Chattanooga. A.O.	-	25,000	25,000

	<u>FY07</u> Actual	<u>FY08</u> Projected	<u>FY09</u> Proposed
311 Call Center	425,833	426,012	520,341
City Court (Judicial) #1	341,961	361,214	353,376
City Court (Judicial) #2	331,256	330,041	353,323
Community Foundation Scholarships. A.O.	160,000	160,000	160,000
Community Impact Fund. A.O.	250,000	300,000	300,000
Contingency Fund	-	2,298,661	235,609
Debt Service Fund A.S.F.	11,567,051	9,392,174	12,166,456
Downtown Partnership A.O.	100,000	100,000	100,000
Election Expense	24,961	-	120,000
General Services			
Administration	239,776	264,320	308,378
Purchasing	868,134	666,922	726,448
Building Maintenance	555,579	690,670	806,665
Chatt Mobile Communication Services	457,898	465,288	465,584
Real Estate	43,894	43,950	28,946
Property Maintenance	25,462	45,206	33,700
CCRC Operations	4,022	3,750	3,750
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	278,023	133,543	327,000
City Attorney's Office			
Administration	1,011,391	1,117,037	1,134,824
Liability Insurance Fund A.S.F.	2,173,000	800,000	400,000
Renewal & Replacement	1,948,649	2,700,000	700,000
Unemployment Insurance	45,024	49,000	50,000
Regional Planning Agency A.S.F.	942,817	942,817	990,007
Scenic Cities Beautiful A.S.F.	22,888	22,888	22,888
Tuition Assistance Program	17,952	16,500	20,000
Tennessee RiverPark A.O.	1,090,648	1,200,000	1,258,632
Finley Stadium	25,000	-	60,000
Railroad Authority. A.O.	20,000	20,000	55,794
Chatt. Community Resource Center	27,050	17,513	-
Connecting the Dots with Technology	57,097	29,985	-
Enterprise South Nature Park	82,076	168,034	190,150
Go Fest	25,000	25,000	25,000
Front Porch Alliance. A.O.	-	32,000	30,000
Stop The Madness. A.O.	100,000	100,000	-
Waterfront Management Agreement	40,000	-	-
Information Services	2,637,944	2,848,422	2,971,519
Telephone System	136,873	121,693	146,750
Telecommunication Operations	147,560	155,900	153,751
Internal Audit	436,416	488,852	499,419
Enterprise Center. A.O.	100,000	100,000	100,000
WTCL-TV-Channel 45 A.O.	<u>60,000</u>	<u>60,000</u>	<u>60,000</u>
TOTAL	\$45,647,083	\$49,283,859	\$ 36,758,592

SECTION 6. That there be and is hereby established a budget for each of the following special funds for Fiscal Year 2008-2009

	<u>FY07</u> <u>Actual</u>	<u>FY08</u> <u>Projected</u>	<u>FY09</u> <u>Proposed</u>
1108	MUNICIPAL GOLF COURSE FUND		
ESTIMATED REVENUE			
Pro Shop	\$144,852	\$158,217	\$163,074
Green Fees	767,834	763,565	821,482
Memberships	148,360	150,105	153,549
Cart Rentals	520,520	531,213	579,243
Food	71,387	79,562	85,027
Beverage	137,235	142,213	161,563
Property Rental	<u>3,600</u>	<u>3,600</u>	<u>0</u>
Total	\$1,793,788	\$1,828,475	\$1,963,938

APPROPRIATIONS			
Brainerd	849,368	751,754	920,310
Brown Acres	<u>917,116</u>	<u>899,176</u>	<u>1,043,628</u>
Total	\$1,766,484	\$1,650,930	\$1,963,938

1119 ECONOMIC DEVELOPMENT/EDUCATION FUND

ESTIMATED REVENUE			
City – Only Sales Tax	\$10,566,227	\$11,351,755	\$11,465,273
TDZ – State Sales Tax	0	0	0
TDZ – County Sales Tax	<u>47,635</u>	<u>0</u>	<u>0</u>
Total	\$10,613,862	\$11,351,755	\$11,465,273

APPROPRIATIONS			
Economic Development Capital Projects	\$2,007,852	\$1,754,337	\$1,419,467
Appropriation to Capital from Fund Balance	0	1,090,663	0
Chatt African-American Chamber of Commerce	150,000	150,000	150,000
Chattanooga Chamber of Commerce	400,000	450,000	450,000
Chamber of Commerce Marketing-Enterprise South	0	0	75,000
Business Development Initiative	75,000	0	0
Chattanooga Opportunity Fund	0	0	0
Bank Charges	5,300	0	0
Lease Payments	8,651,150	6,773,104	9,970,806
Less: Chattanooga Lease Payment offset	(735,308)	(1,587,859)	(600,000)
Tourist Development –Debt Service	<u>47,635</u>	<u>0</u>	<u>0</u>
Total	\$10,601,629	\$8,630,245	\$11,465,273

2102 HUMAN SERVICES DEPARTMENT

ESTIMATED REVENUE			
Federal – State Grants	\$12,134,532	\$10,957,507	\$11,085,154
City of Chattanooga	1,333,477	1,333,477	1,333,477
Interest Income	17,365	56,893	17,365
Donations & Other	96,635	86,639	73,000
Day Care Fees	99,662	89,340	86,653
Fund Balance	<u>259,576</u>	<u>244,815</u>	<u>123,645</u>
Total	\$13,941,247	\$12,768,671	\$12,719,294

	<u>FY07</u> <u>Actual</u>	<u>FY08</u> <u>Projected</u>	<u>FY09</u> <u>Proposed</u>
APPROPRIATIONS			
Administration	\$1,073,817	\$1,155,864	\$824,993
Headstart	7,897,542	7,325,412	7,688,713
Day Care	883,255	850,625	802,226
Weatherization	368,197	327,219	340,427
Foster Grandparents	507,535	506,889	509,780
LIEAP	2,106,035	1,485,194	1,422,421
CSBG	751,620	818,487	810,366
Human Services Program	270,666	238,749	247,500
CDBG-Homeless Utility Deposit Asst.	8,050	2,457	0
City General Relief	<u>74,530</u>	<u>57,775</u>	<u>72,868</u>
Total	\$13,941,247	\$12,768,671	\$12,719,294

2103

NARCOTICS FUND

ESTIMATED REVENUE

Federal	\$94,892	\$65,474	\$41,300
State	13,880	17,560	8,100
Confiscated Narcotics Funds	600,448	265,244	170,250
<u>Other</u>	<u>136,979</u>	<u>98,997</u>	<u>100,000</u>
Total	\$846,199	\$447,275	\$319,650

APPROPRIATIONS

Operations	<u>\$171,122</u>	<u>\$206,404</u>	<u>\$319,650</u>
Total	\$171,122	\$206,404	\$319,650

2104

STATE STREET AID

ESTIMATED REVENUE

State of Tennessee	\$ 4,382,543	\$ 4,392,036	\$ 4,335,290
Fund Balance	300,000	300,000	300,000
State Maintenance of Streets	31,050	22,331	35,000
Investment Income	<u>69,106</u>	<u>49,914</u>	<u>50,000</u>
Total	\$ 4,782,699	\$ 4,764,281	\$ 4,720,290

APPROPRIATIONS

Operations	<u>\$ 4,526,994</u>	<u>\$ 4,522,095</u>	<u>\$ 4,720,290</u>
Total	\$ 4,526,994	\$ 4,522,095	\$ 4,720,290

	<u>FY07</u> <u>Actual</u>	<u>FY08</u> <u>Projected</u>	<u>FY09</u> <u>Proposed</u>
2105	COMMUNITY DEVELOPMENT FUND		
ESTIMATED REVENUE			
Federal	\$6,049,953	\$3,295,961	\$2,883,730
Miscellaneous	<u>981,609</u>	<u>2,767,822</u>	<u>1,250,000</u>
Total	\$7,031,562	\$6,063,783	\$4,133,730

APPROPRIATIONS			
Administration	\$ 406,856	\$ 505,248	\$ 562,837
Chattanooga Neighborhood Enterprise	1,637,578	1,000,000	1,374,368
Prior Yr Economic Dev Projects	3,624,848	3,313,108	883,084
Transfers	<u>919,679</u>	<u>761,234</u>	<u>1,313,441</u>
Total	\$ 6,588,961	\$5,579,590	\$4,133,730

2106	HOTEL/MOTEL TAX FUND		
ESTIMATED REVENUE			
Occupancy Tax	\$3,747,137	\$4,032,000	\$4,112,640
SRC Parking Garage Revenue	<u>181,910</u>	<u>0</u>	<u>0</u>
Total	\$3,929,047	\$4,032,000	\$4,112,640

APPROPRIATIONS			
21st Century Waterfront Capital Fund	\$0	\$0	\$0
Other Waterfront Capital Fund	650,000	428,850	0
Appropriation from Fund Balance	0	196,150	0
Appropriation to Capital	0	0	734,077
Hotel/Motel Collection Fee	74,347	80,640	83,250
Debt Service	3,183,577	3,216,150	3,265,313
Hamilton County	<u>30,000</u>	<u>30,000</u>	<u>30,000</u>
Total	\$3,937,924	\$3,951,790	\$4,112,640

3100	DEBT SERVICE FUND		
ESTIMATED REVENUE			
General Fund	\$ 11,567,051	\$ 9,392,174	\$ 12,166,456
911 Emergency Communications	200,000	200,000	200,000
Homeland Security Grant (911)	608,759	608,759	608,759
Hamilton County	751,683	660,981	478,191
CDBG (Fannie Mae Loan)	663,899	648,179	654,284
Safety Capital (Fire Loan)	2,832	5,639	5,639
Hotel/Motel Tax	3,195,403	3,216,151	3,265,313
Other Sources	30,059	-0-	-0-
Use of Fund Balance	<u>-0-</u>	<u>-0-</u>	<u>567,100</u>
Total	\$ 17,019,686	\$ 14,731,883	\$ 17,378,642

	<u>FY07</u> <u>Actual</u>	<u>FY08</u> <u>Projected</u>	<u>FY09</u> <u>Proposed</u>
APPROPRIATIONS			
Principal	\$ 8,453,319	\$ 8,383,644	\$ 9,756,306
Interest	6,744,094	6,845,340	7,552,336
Bank Service Charges	<u>89,917</u>	<u>70,000</u>	<u>70,000</u>
Total	\$ 15,287,330	\$ 15,298,984	\$ 17,378,642

5200 **SOLID WASTE & SANITATION FUND**

ESTIMATED REVENUE

Landfill Tipping Fees	\$ 472,828	\$ 529,935	\$ 487,572
Permits	28,613	2,757	3,500
State of Tennessee Household Hazardous Waste Grant	81,223	82,000	85,000
State of Tennessee Recycle Rebate	18,007	21,838	60,000
City Tipping Fees	5,028,742	4,622,810	6,275,560
Sale of Scrap Metal	40,000	-	-
Investment Income	449,711	397,142	352,750
Sale of Mulch	32,948	29,357	-
Miscellaneous	<u>4,427</u>	<u>11,396</u>	<u>-</u>
Total	\$ 6,156,499	\$ 5,697,235	\$ 7,264,382

APPROPRIATIONS

Recycle	\$ 592,895	\$ 578,377	\$ 818,524
Waste Disposal – Summit Monitoring	108,697	129,718	352,750
Waste Disposal – City Landfill	1,072,131	908,929	1,162,888
Wood Recycle	715,585	572,532	611,029
Solid Waste Reserve	-	-	435,000
Debt Service			
Principal	2,018,242	1,108,781	2,532,366
Interest	1,244,766	1,346,001	1,251,825
Household Hazardous Waste	<u>117,438</u>	<u>125,000</u>	<u>100,000</u>
Total	\$ 5,869,754	\$ 4,769,338	\$ 7,264,382

5300 **WATER QUALITY MANAGEMENT FUND**

ESTIMATED REVENUE

Water Quality Fee	\$ 5,539,770	\$ 5,151,150	\$ 5,398,723
Land Disturbing Fee	50,742	47,500	50,000
Other	34,890	113,085	60,000
General Fund Subsidy	683,952	683,952	683,952
Fund Balance	<u>1,565,559</u>	<u>1,675,000</u>	<u>-</u>
Total	\$ 7,874,913	\$ 7,670,687	\$ 6,192,675

APPROPRIATIONS

Water Quality Administration	\$ 1,620,157	\$ 1,973,585	\$ 2,082,805
Water Quality Construction	-	-	315,118
Water Quality Operations	1,420,004	1,227,011	1,450,335

	<u>FY07</u> <u>Actual</u>	<u>FY08</u> <u>Projected</u>	<u>FY09</u> <u>Proposed</u>
Renewal & Replacement	62,088	46,273	45,562
Debt Service			
Principal	1,506,799	818,871	1,645,268
interest	757,694	670,525	653,587
Appropriation to Capital Project Fund	<u>1,565,559</u>	<u>1,675,000</u>	<u>-</u>
Total	\$ 6,932,301	\$ 6,411,265	\$ 6,192,675

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). That all persons under the “City of Chattanooga Classification and Pay System” and covered by the “Pay Plans” on the effective date of this Ordinance shall receive pay within the appropriate range as designed in the City’s Pay Plan. The Mayor shall authorize pay for all persons not within the “City of Chattanooga Classification System” and not covered by the “Pay Plan”.

SECTION 7(a)(1). In addition to the minimum rate of pay established in the Classification Plan, a rate of pay less than the minimum of the designated pay range may be assigned to the newly employed or promoted incumbent for a specified period of time. This pay shall be identified as “probation pay”. 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 the minimum of the position’s pay range. 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 System”, which includes only permanent full time positions, the City recognizes and authorizes the following types of designation of positions as exempt from the Classification System: 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 ranges or maximum amounts and upon the terms hereinafter specified.

<u>Funded</u>	<u>Position Name</u>	<u>Range/Rate</u>	<u>Period</u>
DEPARTMENT OF GENERAL GOVERNMENT			
OFFICE OF CITY ATTORNEY			
C00149	1 Assistant City Attorney (Part time)	\$50,000/yr	B
C00150	1 City Attorney	34	B
CITY COURT (JUDICIAL) – First Division			
C00152	2 City Court Officer (each)	NP	B
C00153	1 Judicial Assistant	\$23.30H	B
C20010	1 City Judge	*	B
CITY COURT (JUDICIAL) – Second Division			
C00152	2 City Court Officer (each)	NP	B
C00153	1 Judicial Assistant	\$23.30H	B
C20010	1 City Judge	*	B
* The City Judges shall be paid the same salary as the General Sessions Judges of Hamilton County, Tennessee.			
CITY COUNCIL			
C00159	1 Clerk to Council	NP	B
C00160	1 Management Analyst	NP	B
C00161	1 Assistant Clerk to Council	NP	B
C00163	1 Council Secretary	NP	B
C20100	1 Council Chairperson	***	B
C20200	1 Council Vice Chairperson	**	B
C20300	7 Council Member (each)	*	B

- * Members of the Council shall be paid fifteen percent (15%) of the Mayor's Salary.
- ** The Vice-Chairperson shall be paid fifteen percent (15%) of the Mayor's salary plus an additional \$2,500.00
- *** The Chairperson shall be paid fifteen percent (15%) of the Mayor's salary plus an additional \$5,000.00

311 CALL CENTER

C02106	1	Customer Service Rep 2		8	B
C02107	8	Customer Service Rep 1	(each)	7	B
C02108	1	Customer Service Supervisor		15	B
C04008	1	Webmaster		20	B

INTERNAL AUDIT/ PEFORMANCE REVIEW

C00084	3	Internal Auditor 1	(each)	19	B
C02117	1	Internal Auditor 2		21	B
C02118	1	Director Internal Audit		29	B
C04037	1	Administrative Support Spec		10	B

INFORMATION SERVICES

C00107	1	Chief Information Officer		33	B
C00108	1	Manager Application Services		28	B
C00109	1	Dep Chief Information Officer		29	B
C00110	1	Network Analyst		22	B
C00113	1	Manager IT Support Services		28	B
C00114	1	Network Engineer		17	B
C00115	2	Systems & Database Spec 2	(each)	23	B
C00116	1	Systems & Database Spec 1		22	B
C00117	1	Manager Network		27	B
C00119	4	Programmer 2	(each)	20	B
C00120	1	IT Support Services Supervisor		21	B
C00127	4	Programmer 1	(each)	18	B
C04004	4	IT Business Project Analyst	(each)	25	B
C04008	1	Webmaster		20	B
C04009	3	IT Specialist	(each)	19	B
C04015	5	IT Technician	(each)	15	B
C04042	1	Fiscal Technician		9	B
C04047	1	Adm Support Assistant 2		7	B

TELECOMMUNICATIONS

C00145	1	Telecommunications Manager		24	B
C00146	1	Telecommunications Coordinator		17	B

GENERAL SERVICES ADMINISTRATION

C00020	1	Director General Services		30	B
C00021	1	Asst. Director Gen Svcs		NR	B
C00022	1	Special Project Coordinator		NR	B
C00187	1	General Svcs Technology Spec		22	B
C04011	1	Fiscal Analyst		17	B
C04047	1	Adm Support Assistant 2		7	B

PURCHASING

C00250	1	Manager Purchasing		23	B
C00252	7	Buyer	(each)	16	B
C00269	1	Deputy Purchasing Agent		21	B
C00283	1	Manager Real Property		22	B
C04057	2	Adm Support Assistant 1	(each)	4	B

CITY HALL / ANNEX MAINTENANCE

C00198	2	Security Guard	(each)	4	B
C04045	1	Crew Supervisor 1		8	B
C04059	8	Crew Worker 1	(each)	2	H
C04040	2	Bldg Maintenance Mechanic 1	(each)	9	H

DEVELOPMENT RESOURCE CENTER

C04057	1	Adm Support Assistant 1		4	B
C04059	2	Crew Worker 1	(each)	2	H

CHATTANOOGA MOBILE COMMUNICATION SERVICES

C00199	1	Mgr Electronics Communications		25	B
C00213	1	Electronics Com Technician 2		16	B
C04019	4	Electronics Com Technician 1	(each)	14	B

MUNICIPAL GARAGE – AMNICOLA

C00204	1	Fleet Maintenance Shift Supv		16	B
C00205	1	Manager Fleet		23	B
C00206	4	Equipment Mechanic 3*	(each)	13	H
C00208	3	Equipment Mechanic 1*	(each)	10	H
C00209	1	Data Analyst		12	B
C00218	2	Fleet Maintenance Shop Supv	(each)	18	B
C00224	11	Equipment Mechanic 2*	(each)	12	H
C01301	1	Inventory Clerk		5	H
C04028	1	Inventory Coordinator		13	H
C04051	2	Inventory Technician	(each)	7	H
C04059	2	Crew Worker 1	(each)	2	H

**denotes positions authorized to receive a tool allowance based on City of Chattanooga policy.*

MUNICIPAL GARAGE – 12TH STREET

C00204	2	Fleet Maintenance Shift Supv	(each)	16	B
C00206	7	Equipment Mechanic 3*	(each)	13	H
C00208	5	Equipment Mechanic 1*	(each)	10	H
C00218	1	Fleet Maintenance Shop Supv		18	B
C00224	6	Equipment Mechanic 2*	(each)	12	H
C04028	1	Inventory Coordinator		13	B
C04037	1	Administrative Support Spec		10	B
C04051	2	Inventory Technician	(each)	7	B
C04053	1	Vehicle Servicer		7	H
C04057	1	Adm Support Assistant 1		4	H
C04058	1	Crew Worker 2		4	H
C04059	1	Crew Worker 1		2	H
C04100	1	Equipment Operator 4		10	H

**denotes positions authorized to receive a tool allowance based on City of Chattanooga policy.*

MUNICIPAL GAS STATION

C04051	1	Inventory Technician		7	H
C04100	1	Equipment Operator 4		10	H

DEPARTMENT OF FINANCE & ADMINISTRATION

FINANCE OFFICE

C00075	1	Administrator & City Finance Officer		35	B
C00076	1	Deputy Administrator Finance		29	B
C00077	1	Budget Officer		27	B
C00079	1	Manager Financial Operations		27	B
C00081	1	Accounts Payable Supervisor		17	B
C00082	1	Accounting Manager		24	B
C00083	1	Payroll Supervisor		19	B
C00085	5	Management & Budget Analyst 1	(each)	17	B
C00086	1	Management & Budget Analyst 2		21	B
C00087	3	Accountant 1	(each)	17	B
C00090	2	Accountant 2	(each)	21	B
C00099	2	Payroll Assistant	(each)	7	B
C00102	1	Payroll Technician		11	B
C00995	1	Grants Specialist		15	B
C01402	4	Accounting Technician 1	(each)	8	B
C01991	1	Development Planning Manager		NR	B
C04021	1	Executive Assistant		14	B
C04035	1	Accounting Technician 2		10	B
C04047	4	Adm Support Assistant 2	(each)	7	B

CITY TREASURER

C00131	1	Assistant City Treasurer		22	B
C00132	2	Tax Supervisor	(each)	16	B
C00133	1	City Treasurer		25	B
C00136	1	Business Tax Inspector		9	B
C00904	1	Property Clerk I		\$9.04	H
C00905	1	Property Clerk II		\$9.31	H
C00906	1	Property Clerk III		\$10.15	H
C01006	7	Tax Specialist	(each)	7	B

OFFICE OF CITY COURT CLERK

C00055	1	City Court Clerk		24	B
C00059	1	Deputy City Court Clerk		17	B
C01101	12	Court Operations Assistant	(each)	5	B
C04044	2	Court Operations Technician 2	(each)	8	B
C04054	3	Court Operations Technician 1	(each)	6	B

POLICE DEPARTMENT

SWORN

C00796	3	Assistant Police Chief	(each)	P9	B
C00805	1	Police Chief		34	B
C00806	1	Deputy Police Chief		30	B
C00809	8	Police Captain	(each)	P8	B
C00812	17	Police Lieutenant	(each)	P7	B
C00813	90	Police Sergeant	(each)	P6	B
C00818	352	Police Officer	(each)	P2	B

NON-SWORN

C04010	1	General Supervisor		18	B
C00168	1	Public Relations Coordinator 2		18	B
C00825	9	Police Services Technician 1	(each)	4	B
C00828	1	Crime Scene Technician		9	B
C00829	1	Photographic Lab Technician		9	B
C00834	1	School Patrol Officer Supv		9	B
C00840	7	Police Property Technician	(each)	7	B
C00843	1	Communication Officer, Fire		8	B
C00844	58	Communication Officer	(each)	11	B
C00856	1	Police Records Operation Supv		13	B
C00896	8	Animal Services Officer	(each)	9	B
C00897	1	Animal Service Field Supervisor		13	B

C00898	6	Communication Officer Senior	(each)	13	B
C00970	18	Police Service Technician 2	(each)	6	B
C00975	3	School Patrol Lieutenant	(each)	\$21.84	H
C00976	30	School Patrol Officer	(each)	\$15.08	H
C00996	9	Communication Clerk	(each)	8	B
C01005	1	Manager Accreditation		17	B
C01010	1	Police Information Center Mgr		16	B
C01011	5	Police Records Analyst	(each)	10	B
C01402	2	Accounting Technician 1		8	B
C02205	1	Terminal Agency Coordinator		8	B
C03003	1	Crime Statistical Analyst		15	B
C03005	1	Veterinarian		\$50,000/yr	B
C04010	1	General Supervisor		18	B
C04011	1	Fiscal Analyst		17	B
C04014	1	Occupational Safety Specialist		17	B
C04020	1	Electronics Surveillance Techn		14	B
C04021	1	Executive Assistant		14	B
C04040	2	Bldg Maintenance Mechanic 1	(each)	9	B
C04042	1	Fiscal Technician		9	B
C04047	15	Adm Support Assistant 2	(each)	7	B
C04050	2	Fingerprint Technician	(each)	7	B
C04052	1	Personnel Assistant	(each)	7	B
C04056	18	Police Records Technician	(each)	5	B
C04057	2	Adm Support Assistant 1	(each)	4	B

FIRE DEPARTMENT

SWORN

C00865	1	Fire Chief		34	B
C00866	1	Deputy Fire Chief		F7C	B
C00867	1	Fire Marshall		F7C	B
C00869	6	Fire Battalion Chief	(each)	F5A	B
C00873	78	Fire Lieutenant	(each)	F3A	B
C00874	41	Firefighter	(each)	F1A	B
C00892	170	Firefighter Senior	(each)	F2A	B
C04001	4	Assistant Fire Chief	(each)	F6C	B
C04003	75	Fire Captain	(each)	F4A	B
C04111	8	Staff Captain	(each)	F4 C	B
C04112	12	Staff Lieutenant	(each)	F3C	B
C04113	2	Staff Firefighter Senior	(each)	F2C	B
C04115	1	Executive Deputy Fire Chief		29	B

NON-SWORN

C00168	1	Public Relations Coordinator 2		18	B
C00891	3	Fire Equipment Specialist	(each)	11	B

C00999	1	Manager IT Fire		18	B
C01407	1	Budget Technician		12	B
C04010	1	General Supervisor		18	B
C04021	1	Executive Assistant		14	B
C04029	1	Bldg Maintenance Mechanic 2		12	B
C04040	3	Bldg Maintenance Mechanic 1	(each)	9	B
C04047	2	Adm Support Assistant 2	(each)	7	B
C04051	1	Inventory Technician		7	B
C04052	1	Personnel Assistant		7	B
C04057	1	Adm Support Assistant 1		4	B

DEPARTMENT OF PUBLIC WORKS

ADMINISTRATION

C00450	1	Administrator		34	B
C00451	1	Deputy Administrator		31	B
C00482	1	Inventory Coordinator		13	B
C04011	1	Fiscal Analyst		17	B
C04021	1	Executive Assistant		14	B
C04047	2	Administrative Support Assistant 2	(each)	7	B

CITY WIDE SERVICES

C00474	1	Director, City Wide Services		27	B
C00479	1	Accident Investigator		10	B
C01301	1	Inventory Clerk		5	B
C01530	1	Crew Scheduler		8	B
C04014	1	Occupation Safety Specialist		15	B
C04028	1	Inventory Coordinator		13	B
C04037	1	Administrative Support Specialist		10	B
C04047	2	Administrative Support Assistant 2	(each)	7	B/H
C04051	1	Inventory Technician		7	B
C04052	2	Personnel Assistant	(each)	7	B
C04057	3	Administrative Support Specialist 1	(each)	4	B
C04059	1	Crew Worker 1		2	B
C04068	1	Asst. Director City Wide Services Adm		22	B

MUNICIPAL FORESTRY

C00311	1	Municipal Forester		23	B
C00312	1	Forestry Supervisor		18	B
C00333	2	Tree Trimmer	(each)	9	H
C04038	2	Crew Supervisor 2	(each)	12	H
C04102	2	Equipment Operator 3	(each)	8	H

EMERGENCY

C04010	1	General Supervisor		18	B
C04059	6	Crew Worker 1	(each)	2	H
C04102	8	Equipment Operator 3	(each)	8	H
C04104	2	Equipment Operator 2	(each)	6	H
C04105	1	Equipment Operator 1		5	H

ENGINEERING

C00505	1	City Engineer		31	B
C00512	1	Assistant City Engineer		28	B
C00513	5	Civil Engineer	(each)	19	B
C00516	2	Engineering Coordinator	(each)	21	B
C00518	4	Survey Party Chief	(each)	14	B
C00521	2	Construction Inspector 1	(each)	14	B
C00522	2	Survey Instrument Technician	(each)	9	B
C00524	1	Manager IT Public Works		24	B
C00582	3	Engineering Technician	(each)	13	B
C00965	2	Engineering Co-op	(each)	\$12.33	H
C04047	1	Administrative Support Assistant 2		7	B
C04057	1	Administrative Support Assistant 1		4	B
C04064	2	Engineering Manager	(each)	27	B
C04090	4	GIS Technician	(each)	13	B

LAND DEVELOPMENT OFFICE

C00334	1	Forestry Inspector		14	B
C00513	1	Civil Engineer		19	B
C00521	4	Construction Inspector 1	(each)	14	B
C00530	1	Site Development Engineer		24	B
C00541	1	Building Official		25	B
C00544	1	Chief Building Inspector		19	B
C00545	1	Chief Electrical Inspector		19	B
C00546	1	Chief Plumbing Inspector		19	B
C00548	2	Electrical Inspector 1	(each)	14	B
C00550	2	Plumbing Inspector 1	(each)	14	B
C00551	1	Plumbing Inspector 2		15	B
C00552	8	Combination Inspector	(each)	14	B
C00553	1	Building Inspector 1		14	B
C00554	1	Electrical Inspector 2		15	B
C00555	1	Building Inspector 2		15	B
C00559	1	Gas/Mechanical Inspector 2		15	B
C00567	1	Director Land Development		27	B
C00578	1	Chief Zoning and Sign Inspector		19	B
C01004	4	Permit Clerk	(each)	6	B
C01955	1	Development Ombudsman		18	B

C04032	1	Office Supervisor		12	B
C04047	1	Administrative Support Assistant 2		7	B
C04057	1	Administrative Support Assistant 1		4	B
C04080	1	Plans Review Specialist 3		15	B
C04085	1	Historic Preservation Planner		14	B
C04096	1	Plans Review Specialist 2		12	B
C04101	2	Plans Review Specialist 1	(each)	9	B

SEWER CONSTRUCTION & MAINTENANCE

C00521	1	Construction Inspector 1		14	B
C00683	1	Manager Sewer Construction & Maintenance		25	B
C04030	5	Crew Supervisor 3	(each)	14	B
C04038	2	Crew Supervisor 2	(each)	12	B
C04045	1	Crew Supervisor 1		8	H
C04049	8	Crew Worker 3	(each)	7	H
C04058	6	Crew Worker 2	(each)	4	H
C04059	8	Crew Worker 1	(each)	2	H
C04100	5	Equipment Operator 4	(each)	10	H
C04102	1	Equipment Operator 3		8	H
C04104	3	Equipment Operator 2	(each)	6	H

STREET CLEANING

C04010	1	General Supervisor		18	B
C04030	1	Crew Supervisor 2		12	B
C04045	3	Crew Supervisor 1	(each)	8	H
C04058	3	Crew Worker 2	(each)	4	H
C04059	11	Crew Worker 1	(each)	2	H
C04102	11	Equipment Operator 3	(each)	8	H
C04105	6	Equipment Operator 1	(each)	5	H

TRAFFIC CONTROL

C00206	1	Equipment Mechanic 3*		13	H
C00743	1	Manager Traffic Operations		24	B
C00744	1	Traffic Electrician Supervisor		19	B
C00753	1	Parking Meter Technician		7	B
C00756	2	Electronics Technician 1	(each)	14	B
C00757	1	Traffic Electronic Supervisor		19	B
C04010	1	General Supervisor		18	B
C04018	1	Electrician 2		14	B
C04027	4	Electrician 1	(each)	13	B
C04038	1	Crew Supervisor 2		12	B
C04047	1	Administrative Support Assistant 2		7	B
C04049	2	Crew Worker 3	(each)	7	H

C04057	1	Administrative Support Assistant 1		4	B
C04058	3	Crew Worker 2	(each)	4	H
C04059	7	Crew Worker 1	(each)	2	H
C04100	1	Equipment Operator 4		10	H
C04102	3	Equipment Operator 3	(each)	8	H
C04104	2	Equipment Operator 2	(each)	6	H

**denotes positions authorized to receive a tool allowance based on City of Chattanooga policy.*

TRAFFIC ENGINEERING

C00768	1	City Traffic Engineer		27	B
C00769	1	Assistant City Traffic Engineer		25	B
C00770	1	Traffic Operations Analyst		16	B
C00771	1	Traffic Engineering Coordinator		13	B
C00774	4	Traffic Engineering Technician	(each)	10	B
C00776	1	Traffic Signal Designer		14	B
C04037	1	Administrative Support Specialist		10	B
C04057	1	Administrative Support Assistant 2		7	B

BRUSH & TRASH

C04010	1	General Supervisor		18	B
C04059	15	Crew Worker 1	(each)	2	H
C04102	14	Equipment Operator 3	(each)	8	H

TRASH FLASH

C04102	6	Equipment Operator 3	(each)	8	H
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CURBSIDE RECYCLE

C04030	1	Crew Supervisor 2		12	B
C04059	4	Crew Worker 1	(each)	2	H
C04104	4	Equipment Operator 2	(each)	6	H

GARBAGE COLLECTION

C00531	5	Refuse Inspector	(each)	10	H
C00532	1	Manager Sanitation		22	B
C04106	1	Refuse Inspector 2		NR	B
C04010	1	General Supervisor		18	B
C04059	7	Crew Worker 1	(each)	2	H
C04102	14	Equipment Operator 3	(each)	8	H
C04104	4	Equipment Operator 2	(each)	6	H
C04105	2	Equipment Operator 1	(each)	5	H

SOLID WASTE FUND POSITIONS

SANITARY FILLS

C00663	1	Manager Landfill		22	B
C04010	1	General Supervisor		18	B
C04058	1	Crew Worker 2		4	H
C04098	1	Landfill Technician		11	B
C04101	5	Equipment Operator 4	(each)	10	H
C04105	1	Equipment Operator 1		12	H

WOOD RECYCLE

C04058	1	Crew Worker 2		4	B
C04100	3	Equipment Operator 4	(each)	10	H

RECYCLE

C04102	1	Equipment Operator 3	(each)	8	H
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WATER QUALITY MANAGEMENT FUND POSITIONS

WATER QUALITY MANAGEMENT ADMINISTRATION

C00513	3	Civil Engineer	(each)	19	B
C00600	1	Public Information Specialist		15	B
C00733	1	Construction Program Supervisor		21	B
C00736	1	Water Quality Supervisor		19	B
C00738	3	Water Quality Technician	(each)	12	B
C00740	1	Water Quality Specialist 1		14	B
C00762	1	Manager Water Quality		25	B
C00965	5	Engineering Co-op	(each)	\$12.33	H
C01016	1	Water Quality Specialist 2		18	B
C04047	1	Administrative Support Assistant 2		7	B
C04069	1	GIS Systems Administrator		22	B
C04071	2	Project Engineer	(each)	22	B
C04075	2	GIS Analyst 1	(each)	18	B
C04088	2	Water Quality Technician 2	(each)	14	B
C04090	1	GIS Technician		13	B

WATER QUALITY MANAGEMENT OPERATIONS

C04030	3	Crew Supervisor 2	(each)	12	B
C04058	5	Crew Worker 2	(each)	4	H
C04059	8	Crew Worker 1	(each)	2	H
C04100	2	Equipment Operator 4	(each)	10	H
C04102	2	Equipment Operator 3	(each)	8	H
C04104	4	Equipment Operator 2	(each)	6	H

WATER QUALITY CONSTRUCTION

C00728	1	Manager Water Quality		25	B
C00742	3	Soil Engineering Specialist	(each)	19	B
C01004	1	Permit Clerk		6	B

STATE STREET AID

STREET MAINTENANCE

C00516	1	Engineering Coordinator		21	B
C00521	1	Construction Inspector 1		14	B
C04010	2	General Supervisor	(each)	18	B
C04030	4	Crew Supervisor 3	(each)	14	B
C04038	3	Crew Supervisor 2	(each)	12	B
C04045	3	Crew Supervisor 1	(each)	8	B
C04058	17	Crew Worker 2	(each)	4	H
C04059	24	Crew Worker 1	(each)	2	H
C04065	1	Asst. Director City Wide Services Ops.		25	B
C04100	14	Equipment Operator 4	(each)	10	H
C04102	5	Equipment Operator 3	(each)	8	H
C04104	14	Equipment Operator 2	(each)	6	H

DEPARTMENT OF PARKS AND RECREATION

ADMINISTRATION

C00300	1	Adm Parks & Recreation		32	B
C04011	2	Fiscal Analyst	(each)	17	B
C04021	1	Executive Assistant		14	B
C04052	1	Personnel Assistant		7	B

PUBLIC INFORMATION

C04017	1	Public Relations Coordinator 1		15	B
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OUTDOOR CHATTANOOGA

C02133	1	Events and Marketing Spec		15	B
C04007	1	Recreation Division Manager		20	B
C04037	1	Administrative Support Spec		10	B

SKATE PARK

C02940	2	Skatepark Assistant (P/T) 36hr	(each)	\$10.30	H
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RECREATION FACILITY MANAGEMENT

C00378	4	Recreation Program Coordinator	(each)	16	B
C00382	26	Recreation Specialist	(each)	9	B
C02938	1	Director Recreation		25	B
C04007	3	Recreation Division Manager	(each)	20	B
C04025	14	Recreation Facility Manager	(each)	14	B
C04037	1	Administrative Support Spec		10	B
C04057	2	Adm Support Assistant 1	(each)	4	B
C04059	13	Crew Worker 1	(each)	2	B
C04082	2	Recreation Facility Manager 2	(each)	15	B
C04083	1	Recreation Program Specialist		13	B

FITNESS CENTER

C00954	1	Fitness Trainer (P/T)		\$10.61	H
C00960	1	Front Desk Clerk (P/T) 18hr		\$8.86	H
C04007	1	Recreation Division Manager		20	B
C04057	1	Adm Support Assistant 1		4	B

OUTVENTURE

C00378	1	Recreation Program Coordinator		16	B
C00382	1	Recreation Specialist		9	B
C00935	1	Recreation Specialist (P/T) 18hr		\$11.38	H

CHAMPION'S CLUB

C00394	1	Tennis Professional		16	B
C00981	2	Tennis Assistant (P/T) 20hr	(each)	\$8.02	H
C04059	1	Crew Worker 1		2	B
C04083	1	Recreation Program Specialist		13	B

AQUATICS

C00421	1	Aquatics Program Coordinator		16	B
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THERAPEUTIC RECREATION

C00420	1	Therapeutic Program Coord		16	B
C04083	1	Recreation Program Specialist		13	B

PARKS & ATHLETIC FIELDS

C00208	1	Equipment Mechanic 1		10	H
C04010	1	General Supervisor		18	B
C04038	2	Crew Supervisor 2	(each)	12	H
C04058	4	Crew Worker 2	(each)	4	H
C04059	2	Crew Worker 1	(each)	2	H
C04100	3	Equipment Operator 4	(each)	10	H
C04105	1	Equipment Operator 1		5	H

TENNESSEE RIVERPARK - DOWNTOWN

C04010	1	General Supervisor		18	B
C04038	3	Crew Supervisor 2	(each)	12	H
C04045	5	Crew Supervisor 1	(each)	8	H
C04058	2	Crew Worker 2	(each)	4	H
C04059	12	Crew Worker 1	(each)	2	H

BUILDINGS & STRUCTURES

C01301	1	Inventory Clerk		5	H
C04010	1	General Supervisor		18	B
C04029	1	Bldg Maintenance Mechanic 2		12	H
C04038	1	Crew Supervisor 2		12	H
C04040	7	Bldg Maintenance Mechanic 1	(each)	9	H
C04058	1	Crew Worker 2		4	B
C04097	1	Pool Technician		12	H

CAROUSEL OPERATIONS

C00968	2	Carousel Assistant (P/T) 30hr	(each)	\$7.78	H
C04047	1	Adm Support Assistant 2		7	B

PARKS & FACILITIES

C02934	1	Director Parks		25	B
C02943	1	Assistant Director Parks		21	B
C04037	1	Administrative Support Spec		10	B

LANDSCAPE

C00365	1	Gardener		7	H
C02932	1	Groundskeeper		7	H
C04010	1	General Supervisor		18	B
C04038	1	Crew Supervisor 2		12	H
C04058	4	Crew Worker 2	(each)	4	H
C04059	2	Crew Worker 1	(each)	2	H

TENNESSEE RIVERPARK SECURITY

C00850	5	Park Ranger	(each)	4	B
C00863	1	Park Ranger Supervisor		9	B

CITY-WIDE SECURITY

C00850	3	Park Ranger	(each)	4	B
C00953	1	Ranger (P/T) 20hr	(each)	\$11.70	H

ATHLETIC FACILITIES

C00362	1	Stadium Manager		17	B
C00942	1	Softball Coordinator		\$321.00	W
C02932	1	Groundskeeper		7	H
C04038	1	Crew Supervisor 2		12	H
C04058	1	Crew Worker 2		4	H
C04059	3	Crew Worker 1	(each)	2	H

CHATTANOOGA ZOO

C00416	1	Director Zoo		23	B
C00417	1	Assistant Director Zoo		15	H
C00418	4	Zookeeper 1	(each)	5	H
C00419	1	Zookeeper 2		7	H
C00980	1	Zoo Education Curator		10	B
C02942	1	Zoo Cmty Partnership Coord		14	B

DEPARTMENT OF PERSONNEL

C00270	1	Administrator Personnel		32	B
C00271	1	Assistant Personnel Director		NR	B
C00272	1	Compensation Mgt Analyst		21	B
C00273	1	Deputy Administrator Personnel		29	B
C00275	1	Personnel Records Specialist		20	B
C00284	1	Fire & Police Recruitment Supv		18	B
C04012	5	Human Resources Generalist	(each)	17	B
C04021	1	Executive Assistant		14	B
C04033	2	Personnel Technician	(each)	11	B
C04057	1	Adm Support Assistant 1		4	B

WELLNESS INITIATIVE

C00011	1	Proj Manager/Wellness		NP	B
C00012	1	Wellness Coordinator		16	B

EMPLOYEE BENEFITS OFFICE

C00182	1	Dir Risk Mgt and Insurance		27	B
C00185	2	Benefits Technician	(each)	11	B
C00266	1	Ocp Safety & Health Coordinator		21	B

DEPARTMENT OF NEIGHBORHOOD SERVICES & COMMUNITY DEVELOPMENT

ADMINISTRATION

C00050	1	Adm Neighborhood Services		32	B
C01912	1	Dep Adm Neighborhood Svcs		29	B

C01925	1	Economic Consultant		\$31,012/yr	B
C01949	1	Graphics & Technology Spec		15	B
C01975	1	Clerical Assistant		\$7.92	H
C04016	2	Neighborhood Program Spec	(each)	15	B
C04021	1	Executive Assistant		14	B

CODES, COMMUNITY SERVICES & NEIGHBORHOOD RELATIONS

C00155	3	Neighborhood Relations Spec	(each)	14	B
C00548	1	Mgr Codes & Neighborhood Relations		21	B
C00565	10	Code Enforcement Inspector 1	(each)	12	B
C00574	3	Code Enforcement Insp Supv	(each)	16	B
C04047	3	Adm Support Assistant 2	(each)	7	B

GRANTS ADMINISTRATION

C04086	1	Project Specialist		14	B
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COMMUNITY DEVELOPMENT

C00188	1	Manager Community Development	23	B	
C00189	1	Asst Mgr Community Development		21	B
C00192	3	Community Development Spec	(each)	16	B
C04011	1	Fiscal Analyst		17	B
C04047	1	Adm Support Assistant 2		7	B

EXECUTIVE DEPARTMENT OF THE MAYOR

ADMINISTRATION

C00164	1	Director of Media Relations		NP	B
C00171	1	Chief of Staff		NP	B
C00174	1	Special Project Assistant		NP	B
C00175	1	Special Assistant	(each)	NP	B
C01202	1	Secretary, Senior		7	B
C01209	1	Administrative Assistant		NP	B
C20001	1	Mayor		*	B
C02135	1	Deputy to Mayor		NP	B
C02136	1	Special Project Coordinator		NP	B

*The salary of the Mayor shall be the same as the salary of the County Mayor of Hamilton County.

OFFICE OF FAITH BASED INITIATIVES

C01207	1	Executive Assistant		13	B
C01403	1	Administrative Coordinator		10	B
C02141	1	Director of Faith Based Initiative		NP	B

OFFICE OF MULTICULTURAL AFFAIRS

C01204	1	Administrative Secretary	9	B
C02140	1	Director, Multicultural Affairs	NP	B
C02142	1	Compliance Officer	17	B
C02145	1	Community Housing Specialist	NR	B

DEPARTMENT OF EDUCATION, ARTS, & CULTURE

ADMINISTRATION

C02960	1	Adm Education Arts Culture	32	B
C02961	1	Deputy Administrator EAC	30	B
C04017	1	Public Relations Coordinator 1	15	B
C04021	1	Executive Assistant	14	B
C04039	1	Cultural Arts Coordinator	10	B

MEMORIAL AUDITORIUM

C00405	1	Technical Coordinator	12	B
C04059	2	Crew Worker 1 (each)	2	H

TIVOLI THEATRE

C00405	1	Technical Coordinator	12	B
C04059	1	Crew Worker 1	2	H

CIVIC FACILITIES ADMINISTRATION

C00400	1	Director Civic Facilities	22	B
C00401	1	Business Mgr Civic Facilities	20	B
C00402	1	Supr Civic Facilities Operation	15	B
C00406	1	Facilities Marketing Coord	15	B
C00410	1	Box Office Supervisor	11	B
C00956	2	Box Office Cashiers (P/T) 36hr (each)	\$10.79	H
C00958	4	Phone Sales Clerks (P/T) 36hr (each)	\$10.54	H
C04045	1	Crew Supervisor 1	8	B
C04047	1	Adm Support Assistant 2	7	B

NORTH RIVER CIVIC CENTER

C04026	1	Community Facilities Supv	13	B
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EASTGATE CENTER

C04026	1	Community Facilities Supv	13	B
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HERITAGE HOUSE

C04039	1	Cultural Arts Coordinator	10	B
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DEPARTMENT OF HUMAN SERVICES

C1A010	1	Administrator	32	B
C1A171	1	Dep Administrator Human Svcs	29	B

NR - Positions Not Rated in the Classification System

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 7(c). This ordinance further provides longevity bonus pay for permanent, full time classified service employees who have five (5) or more years of continuous service as of November 30, 2008. The longevity pay shall be fifty dollars (\$50.00) for each full year of continuous service up to a maximum of thirty (30) years or fifteen hundred dollars (\$1,500). Employees terminated prior to November 30, 2008 shall not qualify for the longevity bonus pay.

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, 2008, except for those new employees who have received from the city a new uniform since July 1, 2007. Further, the City Finance Officer is authorized to pay a supplemental tool allowance of two hundred dollars (\$200.00) 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 three and thirteen one hundredth percent (23.13%).

SECTION 9(c). That the City Finance Officer is authorized to contribute to the General Pension Plan an amount equal to six and thirty-one one hundredth percent (6.31%) 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 Plan the specified amounts per participation agreements

Central Pension Fund	\$1.30 per hour
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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, 2009, 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. Copying Fees. Whenever a request is made, by a member of the public, for copies of City records, a fee of One Dollar (\$1.00) per page is hereby levied and shall be paid by the requesting party in order to defray the City's costs.

SECTION 14. 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 15. 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 16. That the City Finance Officer be and is hereby authorized to transfer credits from one account to another account within or between the accounts of the various agencies and divisions of government and the various departments of the City as may be necessary to meet expenditures for the fiscal year 2008-2009, but this authorization shall not apply to Special Funds.

SECTION 17. In addition to FY09 appropriations for current year expenditures, funds shall be appropriated to meet obligations carried forward from prior year open purchase order balances in each fund. Such appropriation shall be from the fund balance of each respective fund.

SECTION 18. That this Ordinance shall be operative, as distinguished from its effective date, on and after July 1, 2008.

SECTION 19. 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 20. That this Ordinance shall take effect two (2) weeks from and after its passage.

PASSED on Second and Final Reading

_____ June 17 _____, 2008.

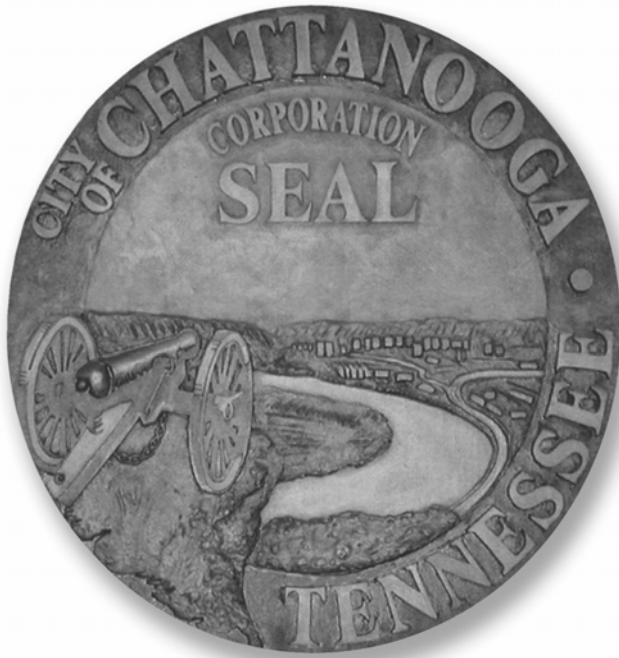
_____ Linda Bennett /S/
CHAIRPERSON

APPROVED: X DISAPPROVED: _____

DATE: _____ June 20 _____, 2008

_____ Ron Littlefield /S/
MAYOR

RLN/DWM/add

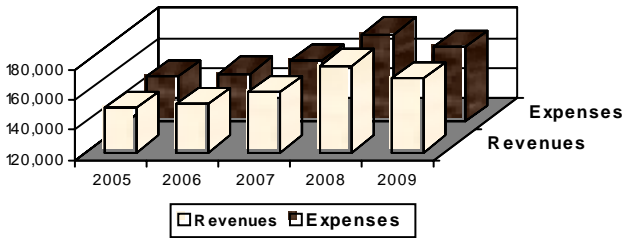


Financial Overview

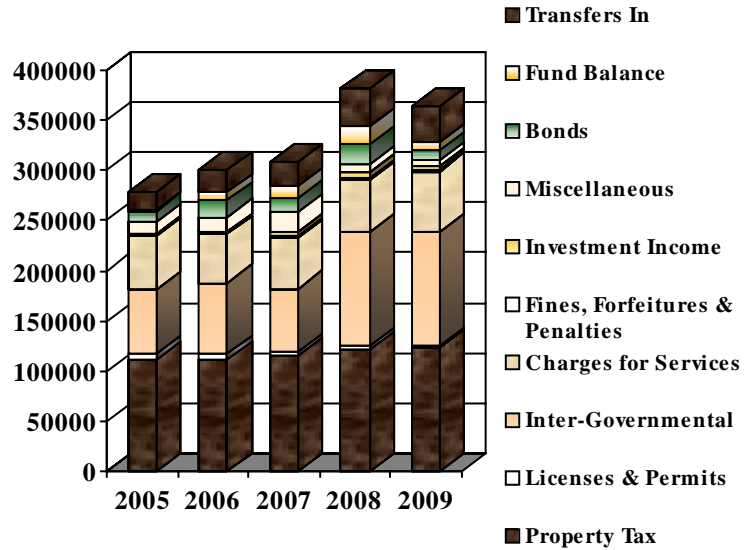
Revenue and Expenditure History

Total City revenues and operating transfers in for the fiscal year ended June 30, 2005 was \$278,417,355. Total projected City revenue for the fiscal year ended June 30, 2009 is \$364,203,646, an increase of \$85,786,291 or 30.8% over this five year period. During this period the Undesignated General Fund Budget increased from \$149,967,000 in FY05 to \$170,070,000 in FY09. The chart below shows the Undesignated General Fund revenues and expenditures during this time period. To the right are five year comparisons of total revenues and expenditures.

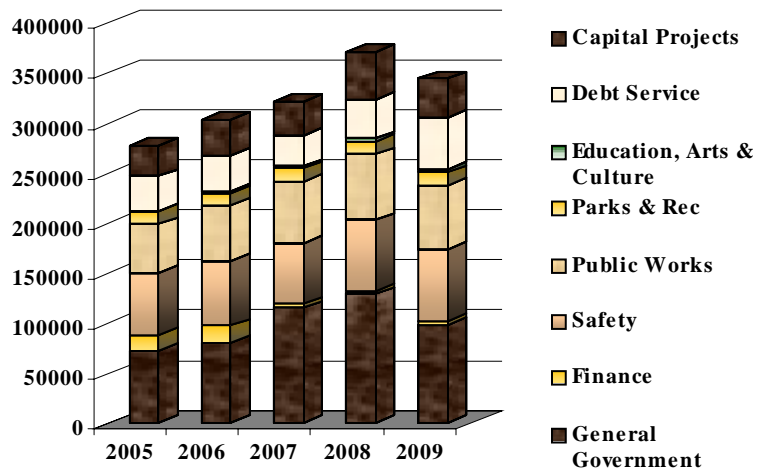
Undesignated General Fund



Budgeted Revenues (in 1,000)



Budgeted Expenditures (in 1,000)



**BUDGETED REVENUES & APPROPRIATIONS
BY FUND TYPE
FY2009**

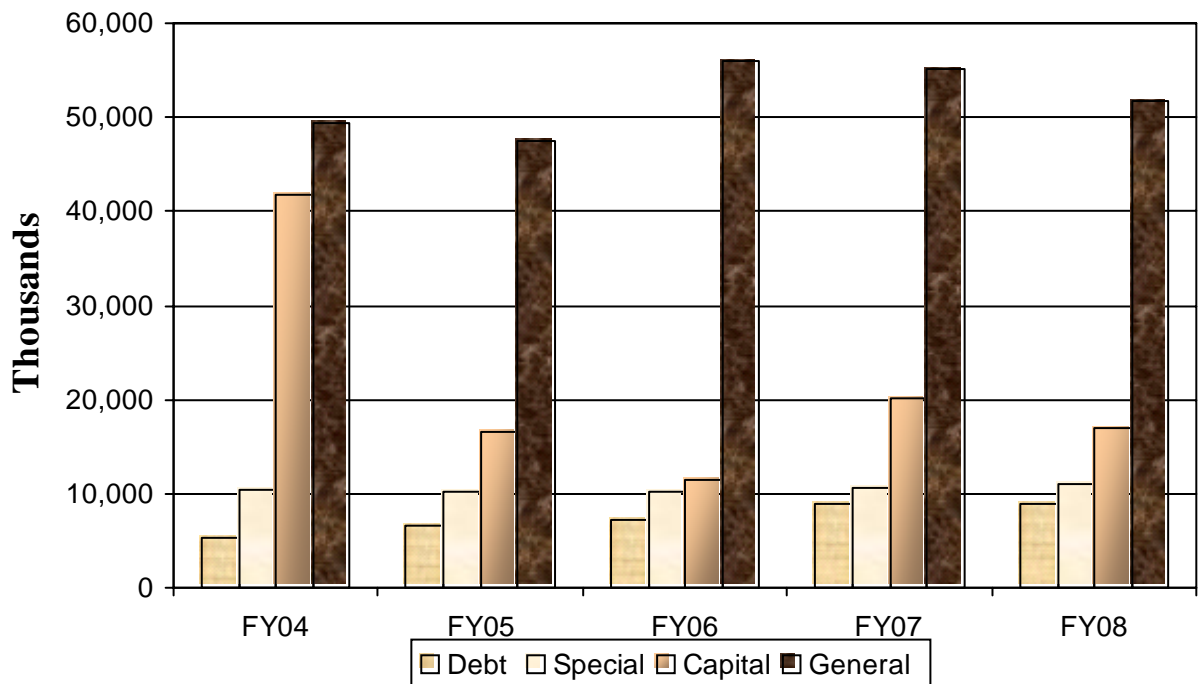
Revenues	Governmental Fund Types				Internal Service Funds	Budget Total Revenue FY2009	Budget Total Revenue FY2008
	Undesignated General	Special Revenue	Debt Service	Capital Projects			
Taxes	107,037,729	15,577,913				122,615,642	122,050,410
Licenses & Permits	3,443,800					3,443,800	3,264,700
Intergovernmental	45,742,304	18,388,574	678,191	5,769,374	46,469,855	117,193,298	112,785,412
Charges for services	2,496,300	2,050,591				60,094,274	53,159,387
Fines, forfeitures and penalties	1,614,600					1,614,600	1,410,000
Interest earnings	1,625,000	67,365				2,420,115	5,169,870
Miscellaneous	4,641,472	1,593,250	5,639	2,113,475		8,463,836	9,415,953
Bonds		423,645	567,100	10,000,000		10,000,000	19,550,000
Fund Balance		1,333,477	16,127,712	15,753,400		990,745	16,758,092
Transfers In	3,468,795					37,367,336	38,263,655
Total Revenues	170,070,000	39,434,815	17,378,642	33,636,249	46,469,855	364,203,646	381,827,479
Appropriations							
General Government	19,252,925	22,878,350				88,601,130	94,409,495
Finance & Administration	4,076,750				46,469,855	4,076,750	3,920,893
Safety Department	71,818,535	319,650				72,138,185	70,088,491
Public Works Department	33,074,616	4,720,290				62,703,405	65,973,698
Parks & Recreation	11,523,733	1,963,938			24,908,499	13,487,671	13,145,127
Personnel	6,745,967					6,745,967	6,833,709
Neighborhood Services	2,008,413	2,820,289				4,828,702	2,016,781
Executive Branch	1,715,512					1,715,512	1,787,131
Education, Arts, & Culture	2,347,882					2,347,882	2,367,446
Debt Service			17,378,642			49,056,634	38,460,523
Capital Projects		2,153,544		33,636,249		36,417,387	47,592,873
Transfers Out	17,505,667	4,578,754				22,084,421	35,231,312
Total Appropriations	170,070,000	39,434,815	17,378,642	33,636,249	46,469,855	364,203,646	381,827,479

Fund Balance/Net Asset Summary

During the past five years the City of Chattanooga has seen a total net decrease in its Governmental Fund Balances of \$18.1 million. This is due to the reduction in the fund balance for the Capital Funds. Fund Balances for the General, Special Revenues, Debt Service, Fiduciary, Enterprise, and Internal Service Funds have increased during this period.

Changes in Fund Balance Governmental Funds

Includes Designated Funds



	Governmental Fund Balances				FY08
	FY04	FY05	FY06	FY07	(unaudited)
Debt Service Fund	\$ 5,222,704	\$ 6,471,929	\$ 7,139,208	\$ 8,871,565	\$ 8,925,004
Special Revenue Funds	\$ 10,460,135	\$ 10,123,928	\$ 10,168,369	\$ 10,497,924	\$ 11,031,403
Capital Funds	\$ 41,780,985	\$ 16,559,134	\$ 11,482,674	\$ 20,161,799	\$ 16,927,956
General Fund	\$ 49,359,361	\$ 47,450,200	\$ 56,042,709	\$ 55,130,630	\$ 51,810,330
Totals	\$ 106,823,185	\$ 80,605,191	\$ 84,832,960	\$ 94,661,918	\$ 88,694,693

Fund Balance/Net Asset Summary

The General Fund Balance was \$47,450,200 in 2005. This has grown to a current unaudited balance of \$51,810,330 for FY08. This has been accomplished through sound fiscal management, increasing tax revenues and investment income.

The Special Revenue Fund Balance increased from a balance of \$10,123,928 in 2005 to a 2009 unaudited beginning balance of \$11,031,403. Fund balance has remained relatively constant since fiscal year 2004 with a slight uptick over the last two years. When Hamilton County residents voted for the half-cent sales tax, no City portion was required to be collected and remitted to the County School System. The remaining funds are dedicated to economic development supported capital and the payments for the retirement of the Lease Rental Revenue Bonds.

Debt Service Fund Balance was \$6,471,929 in FY05, increasing to \$8,925,004 (unaudited) at the beginning of FY09. During FY07, debt service fund balance increased due to budgeting for the anticipated new debt to cover the FY06 and FY07 Capital Budgets. This bond transaction was delayed until December 2006, thus requiring only one interest payment during FY07. Also in early 2007 the City refunded \$17.7M of the outstanding General Obligation Series 2001.

The Capital Fund Balance has fluctuated most during the past few years. This is primarily due to the City's 21st Century Waterfront capital plan, which was substantially completed in FY07. Since FY05, the balance has increased only 2.2% from \$16,559,134 to

an unaudited \$16,927,956 at the beginning of FY09.

The growth of the Net Assets within the Enterprise Funds (excluding the Electric Power Board) has been most dramatic. Net Assets of \$245,445,654 in 2005 have increased to a 2008 unaudited balance of \$261,841,079. For more than ten years, the City was subject to federal mandates relative to water quality and landfill operations which necessitated the imposition of a water quality fee and increased landfill rates to fund such mandates. In FY06 there was no change in rate, but prior to that, there were increases in sewer rates from FY03 to FY05 ranging from 2.54% to 7.29%. In FY07 an increase of 15.5% was applied, and for FY08 and FY09 a 6% increase will be phased in at 3% in October and 3% in April of each respective year.

The Internal Service Fund Balance was \$35,076 in 2005. At the beginning of 2009, these funds are projected to have an unaudited Fund Balance of \$15,546,564. This change reflects the capital recovery portion of the Fleet Leasing Program, with the capital requirements for vehicle replacement factored into the current lease rate. This fund is not intended to generate profits.

The chart on the previous 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 found in and outside of the budget ordinance, while the departmental sections present only funds which are accounted for in the budget ordinance.

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, 2006 - 2009

	FY 05/06	FY06/07	Unaudited FY07/08	Budget FY08/09
FUND BALANCE at beginning of year	<u>47,450,200</u>	<u>56,042,709</u>	<u>55,130,630</u>	<u>51,810,330</u>
Revenues				
Taxes	99,517,097	102,315,279	105,017,055	107,037,729 (2)
Licenses and permits	4,272,090	4,754,390	4,633,255	4,071,607
Intergovernmental Revenues	56,359,719	59,519,871	61,249,500	60,033,030 (2)
Charges for Services	3,936,967	4,478,508	4,929,419	4,832,198
Fines, forfeitures and penalties	1,472,403	1,424,431	2,493,879	2,435,600
Interest Income	2,892,000	4,531,197	3,936,266	1,655,000
Sale of Property	1,335,432	578,639	47,988	80,000
Prior Year Surplus	0	0	0	9,291,853
Miscellaneous Revenues	<u>4,388,380</u>	<u>4,420,393</u>	<u>5,410,349</u>	<u>4,886,772</u>
Total Revenues	<u>\$174,174,088</u>	<u>\$182,022,708</u>	<u>\$187,717,711</u>	<u>\$194,323,789</u>
Expenditures				
General Government	32,587,703	39,110,283 (1)	38,732,053	41,473,776
Finance & Administration	8,371,662	3,587,822 (1)	3,899,804	4,308,788
Safety	62,846,035	69,072,377	72,346,019	72,290,992
Public Works	28,025,831	29,092,374	30,312,198	32,546,514
Parks & Recreation	11,342,871	12,620,316	14,281,559	13,637,671
Education, Arts, & Culture	<u>1,663,345</u>	<u>2,115,102</u>	<u>2,320,861</u>	<u>2,359,382</u>
Total Expenditures	<u>\$144,837,447</u>	<u>\$155,598,274</u>	<u>\$161,892,494</u>	<u>\$166,617,123</u>
Excess (deficiency) of revenues over expenditures	29,336,641	26,424,434	25,825,217	27,706,666
Other Financing Sources (Uses)				
Operating transfers in	3,141,564	3,203,961	4,973,180	5,646,349
Operating transfers out	(20,470,396)	(26,875,174)	(30,380,092)	(29,502,015) (2)
Operating transfers to component units	<u>(3,415,300)</u>	<u>(3,665,300)</u>	<u>(3,738,606)</u>	<u>(3,851,000)</u>
Total other financing sources (uses)	<u>(20,744,132)</u>	<u>(27,336,513)</u>	<u>(29,145,518)</u>	<u>(27,706,666)</u>
Excess (deficiency) of revenues and other financing sources over (under) expenditures	<u>8,592,509</u>	<u>(912,079)</u>	<u>(3,320,301)</u>	<u>0</u>
FUND BALANCE at end of year	<u>\$56,042,709</u>	<u>\$55,130,630</u>	<u>\$51,810,330</u>	<u>\$51,810,330</u>

Note 1: Purchasing and Information Services divisions of Finance & Administration moved to General Government for FY07.

Note 2: Included in this amount are proposed amendments for capital appropriations of \$7,756,413 from General Fund balance and \$1,506,221 from Economic Development Fund balance.

City of Chattanooga, Tennessee

Special Revenue Funds

Schedule of Revenues, Expenditures, and Changes in Fund Balance
Years Ended June 30, 2006 - 2009

	FY 05/06	FY06/07	Unaudited FY07/08	Budget FY08/09
FUND BALANCE at beginning of year	<u>10,123,928</u>	<u>10,168,369</u>	<u>10,497,924</u>	<u>11,031,403</u>
Revenues				
Taxes	3,640,518	3,747,137	4,067,597	4,112,640
Intergovernmental Revenues	21,954,892	25,322,559	20,122,104	21,028,574
Charges for Services	355,738	281,572	298,345	299,653
Interest Income	333,606	256,980	282,975	257,365
Sale of Property	17,330	23,599	27,395	0
Prior Year Surplus	0	0	0	423,645
Miscellaneous Revenues	<u>2,166,322</u>	<u>1,840,385</u>	<u>2,561,054</u>	<u>1,902,373</u>
Total Revenues	<u>\$28,468,406</u>	<u>\$31,472,232</u>	<u>\$27,359,470</u>	<u>\$28,024,250</u>
Expenditures				
General Government	22,010,047	24,810,317	21,975,512	22,958,397
Finance and Administration	16,149	0	0	0
Safety	216,829	246,685	314,862	319,650
Public Works	4,772,020	4,527,265	4,766,935	4,720,290
Capital Outlay/Fixed Assets	<u>1,139,174</u>	<u>622,515</u>	<u>1,122,379</u>	<u>734,077</u>
Total Expenditures	<u>\$28,154,219</u>	<u>\$30,206,782</u>	<u>\$28,179,688</u>	<u>\$28,732,414</u>
Excess (deficiency) of revenues over expenditures	314,187	1,265,450	(820,218)	(708,164)
Other Financing Sources (Uses)				
Operating transfers in	3,822,108	3,821,137	3,825,137	3,973,477
Operating transfers out	(4,091,854)	(4,757,032)	(7,030,876)	(3,265,313)
Proceeds of bonds and notes	<u>0</u>	<u>0</u>	<u>4,559,436</u>	<u>0</u>
Total other financing sources (uses)	<u>(269,746)</u>	<u>(935,895)</u>	<u>1,353,697</u>	<u>708,164</u>
Net change in Fund Balance	<u>44,441</u>	<u>329,555</u>	<u>533,479</u>	<u>0</u>
FUND BALANCE at end of year	<u>\$10,168,369</u>	<u>\$10,497,924</u>	<u>\$11,031,403</u>	<u>\$11,031,403</u>

City of Chattanooga, Tennessee

Debt Service Fund

Schedule of Revenues, Expenditures, and Changes in Fund Balance -
Years Ended June 30, 2006 - 2009

	FY 05/06	FY06/07	Unaudited FY07/08	Budget FY08/09
FUND BALANCE at beginning of year	<u>6,471,929</u>	<u>7,139,208</u>	<u>8,871,565</u>	<u>8,925,004</u>
Revenues				
Intergovernmental funds	1,371,442	1,360,442	1,269,740	1,741,234
Other	<u>281,137</u>	<u>230,059</u>	<u>230,476</u>	<u>200,000</u>
Total Revenues	<u>1,652,579</u>	<u>1,590,501</u>	<u>1,500,216</u>	<u>1,941,234</u>
Expenditures				
Principal retirement	7,735,136	8,453,319	10,839,021	9,756,306
Interest	6,329,621	6,744,094	6,873,641	7,552,336
Fiscal agent fees	<u>72,917</u>	<u>89,916</u>	<u>100,087</u>	<u>70,000</u>
Total Expenditures	<u>14,137,674</u>	<u>15,287,329</u>	<u>17,812,749</u>	<u>17,378,642</u>
Excess (deficiency) of revenues over expenditures	<u>(12,485,095)</u>	<u>(13,696,828)</u>	<u>(16,312,533)</u>	<u>(15,437,408)</u>
Other Financing Sources (Uses)				
Operating transfers in	13,152,374	15,429,185	16,365,972	15,437,408
Total other financing sources (uses)	<u>13,152,374</u>	<u>15,429,185</u>	<u>16,365,972</u>	<u>15,437,408</u>
Excess (deficiency) of revenues and other financing sources over (under) expenditure:	<u>667,279</u>	<u>1,732,357</u>	<u>53,439</u>	<u>0</u>
FUND BALANCE at end of year	<u>\$7,139,208</u>	<u>\$8,871,565</u>	<u>\$8,925,004</u>	<u>\$8,925,004</u>

City of Chattanooga, Tennessee

Capital Funds

Schedule of Revenues, Expenditures, and Changes in Fund Balance -
Years Ended June 30, 2006 - 2009

	FY 05/06	FY06/07	Unaudited FY07/08	Budget FY08/09
FUND BALANCE at beginning of year	<u>16,559,134</u>	<u>11,482,674</u>	<u>20,161,799</u>	<u>16,927,956</u>
Revenues				
Intergovernmental Revenues	3,431,378	1,565,984	89,770	5,769,374
Charges for services	0	0	0	0
Interest Income	494,693	705,325	422,938	0
Contributions and Donations	184,325	449,600	0	575,200
Sale of Property	0	0	1,076,402	0
Miscellaneous Revenues	957,983	780,513	2,431,045	2,507,000
Total Revenues	<u>\$5,068,379</u>	<u>\$3,501,422</u>	<u>\$4,020,155</u>	<u>\$8,851,574</u>
Expenditures				
General Government	1,635,685	4,810,960	2,727,449	3,537,000
Finance & Administration	2,586,561	10,559,470	4,002,467	3,551,000
Safety	4,099,733	1,554,407	801,213	1,832,000
Public Works	10,445,303	11,050,777	5,743,608	12,338,428
Parks & Recreation	2,087,186	2,181,215	9,557,869	6,972,821
Education, Arts, & Culture	80,193	168,126	193,417	315,000
General Services	0	63,267	17,276	2,190,000
Capital outlay/fixed assets	6,220,798	801,082	181,377	2,900,000
Total Expenditures	<u>\$27,155,459</u>	<u>\$31,189,304</u>	<u>\$23,224,676</u>	<u>\$33,636,249</u>
Excess (deficiency) of revenues over expenditures	<u>(22,087,080)</u>	<u>(27,687,882)</u>	<u>(19,204,521)</u>	<u>(24,784,675)</u>
Other Financing Sources (Uses)				
Operating transfers in	8,536,311	15,420,488	15,778,985	14,784,675
Operating transfers out	(1,632,495)	(9,271,613)	(3,677,942)	0
Bond/Note Proceeds	10,106,804	45,124,480	3,869,635	10,000,000
Refund Bond Escrow Agent	0	(14,906,348)	0	0
Total other financing sources (uses)	<u>17,010,620</u>	<u>36,367,007</u>	<u>15,970,678</u>	<u>24,784,675</u>
Excess (deficiency) of revenues and other financing sources over (under) expenditures	<u>(5,076,460)</u>	<u>8,679,125</u>	<u>(3,233,843)</u>	<u>0</u>
FUND BALANCE at end of year	<u>\$11,482,674</u>	<u>\$20,161,799</u>	<u>\$16,927,956</u>	<u>\$16,927,956</u>

City of Chattanooga, Tennessee

Fiduciary Funds

Combining Statement of Revenues, Expenditures and
Changes in Fund Balances
Years Ended June 30, 2006 - 2009

	FY 05/06	FY06/07	Unaudited FY07/08	Budget FY08/09
ADDITIONS				
Interest Income	204,967	380,004	(70,159)	155,000
Miscellaneous		2,011,043	2,156,199	2,000,000
Total Revenues	<u>204,967</u>	<u>2,391,047</u>	<u>2,086,040</u>	<u>2,155,000</u>
DEDUCTIONS				
Finance & Administration	427	13,426	0	0
General Government	115,342	73,358	96,782	97,500
Total Expenditures	<u>115,769</u>	<u>86,784</u>	<u>96,782</u>	<u>97,500</u>
Excess (deficiency) of Revenues over (under) Expenditures	89,198	2,304,263	1,989,258	2,057,500
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	89,198	2,304,263	1,989,258	2,057,500
FUND BALANCE at Beginning of Year	<u>3,199,616</u>	<u>3,288,814</u>	<u>5,593,077</u>	<u>7,582,335</u>
FUND BALANCE at End of Year	<u><u>\$3,288,814</u></u>	<u><u>\$5,593,077</u></u>	<u><u>\$7,582,335</u></u>	<u><u>\$9,639,835</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
OPEB Trust Fund added in FY07

City of Chattanooga, Tennessee

Enterprise Fund

Combining Statement of Revenues, Expenses and
Changes in Net Assets
Years Ended June 30, 2006 - 2009

	FY 05/06	FY06/07	Unaudited FY07/08	Budget FY08/09
REVENUES				
Customer Charges	48,303,602	51,088,712	52,124,639	56,150,030
Other	76,532	72,668	143,447	85,000
Total Revenues	<u>48,380,134</u>	<u>51,161,380</u>	<u>52,268,086</u>	<u>56,235,030</u>
OPERATING EXPENSES				
Sewer Plant Operation	20,481,793	21,034,136	23,198,582	26,598,791
Solid Waste Operation	2,352,548	2,858,717	2,977,222	3,480,191
Storm Water Operation	2,764,346	3,035,190	3,540,458	3,893,820
Depreciation and Amortization	11,735,945	11,637,145	11,573,752	15,661,982
Closure/Postclosure Costs	563,734	318,383	330,000	0
Other/Housing	918,286	835,587	681,392	1,025,000
Total Operating Expenses	<u>38,816,652</u>	<u>39,719,158</u>	<u>42,301,406</u>	<u>50,659,784</u>
OPERATING INCOME (LOSS)	<u>9,563,482</u>	<u>11,442,222</u>	<u>9,966,680</u>	<u>5,575,246</u>
NONOPERATING REVENUES (EXPENSES)				
Interest Income	1,542,706	2,535,647	2,267,715	727,750
Interest Expense	(7,284,657)	(6,844,637)	(6,098,388)	(6,016,010)
Intergovernmental	616,396	513,081	444,623	592,353
Other Income (expense)	817,415	60,477	258,512	(1,563,291)
Net Gain on Sale of Property	0	0	500,290	0
Total Nonoperating Rev. (Exp.)	<u>(4,308,140)</u>	<u>(3,735,432)</u>	<u>(2,627,248)</u>	<u>(6,259,198)</u>
INCOME (LOSS) BEFORE CONTRIBUTIONS TRANSFERS AND SPECIAL ITEM	<u>5,255,342</u>	<u>7,706,790</u>	<u>7,339,432</u>	<u>(683,952)</u>
Capital Contributions	2,000	0	0	0
Operating Transfers In	683,952	11,913,836	3,929,854	683,952
Operating Transfers Out	0	(10,073,085)	(10,362,696)	0
NET INCOME (LOSS) BEFORE EXTRAORDINARY LOSS	<u>5,941,294</u>	<u>9,547,541</u>	<u>906,590</u>	<u>0</u>
NET INCOME (LOSS)	<u>5,941,294</u>	<u>9,547,541</u>	<u>906,590</u>	<u>0</u>
TOTAL NET ASSETS - Beginning	<u>245,445,654</u>	<u>251,386,948</u>	<u>260,934,489</u>	<u>261,841,079</u>
TOTAL NET ASSETS - Ending	<u>\$251,386,948</u>	<u>\$260,934,489</u>	<u>\$261,841,079</u>	<u>\$261,841,079</u>

City of Chattanooga, Tennessee

Internal Service Funds

Schedule of Revenues, Expenses, and Changes in Net Assets
Years Ended June 30, 2006 - 2009

	FY 05/06	FY06/07	Unaudited FY07/08	Budget FY08/09
Net Assets, beginning of year	<u>35,076</u>	<u>1,977,404</u>	<u>7,343,652</u>	<u>15,546,564</u>
Revenues				
Billings to Departments	10,719,408	11,837,584	13,653,734	14,705,000
Other	797,420	920,717	537,682	28,263
Inergovernmental Revenue	0	0	136,892	0
Misc Revenue	0	0	25,753,442	26,922,192
Prior Year surplus	0	0	0	4,814,400
Total Revenues	<u>\$11,516,828</u>	<u>\$12,758,301</u>	<u>\$40,081,750</u>	<u>\$46,469,855</u>
Expenditures				
Repairs & Maintenance - Amnicola	3,244,306	3,265,652	3,415,501	3,586,602
Repairs & Maintenance - 12th St	3,166,138	2,959,097	2,890,940	3,100,886
Operations - Amnicola	999,210	969,207	1,259,738	1,261,135
Operations - 12th St	2,099,578	2,049,650	2,657,305	2,549,627
Fleet Leasing Capital Recovery	4,336	327,856	11,797	4,100,000
Fleet Leasing Operations	0	51,590	359,522	1,125,013
Judgments & Costs	(225,170)	1,828,847	412,536	3,592,900
Water System	0	0	0	0
Claims & Tort Liabilities	265,934	114,443	161,390	231,500
Special Counsel	20,168	156,008	93,767	0
TAWC Rate Hearing	0	0	66,813	0
Employee Healthcare	0	0	22,423,694	24,154,650
Pensioner Healthcare	0	0	660,414	787,044
On Site Clinic & Wellness	0	0	1,775,286	1,980,498
Total Expenditures	<u>\$9,574,500</u>	<u>\$11,722,350</u>	<u>\$36,188,703</u>	<u>\$46,469,855</u>
Excess (deficiency) of revenues over expenditures	<u>1,942,328</u>	<u>1,035,951</u>	<u>3,893,047</u>	<u>0</u>
Other Financing Sources (Uses)				
Operating Transfers In	0	4,330,297	4,309,865	4,072,426
Total Other Financing Sources	<u>0</u>	<u>4,330,297</u>	<u>4,309,865</u>	<u>4,072,426</u>
Net Assets, ending of year	<u>\$1,977,404</u>	<u>\$7,343,652</u>	<u>\$15,546,564</u>	<u>\$19,618,990</u>



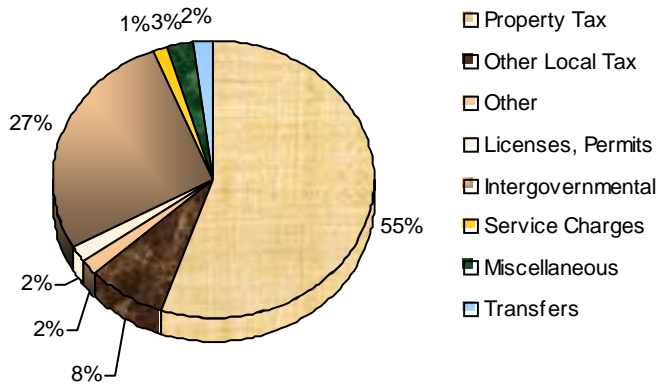
Undesignated General Fund

Fund Structure

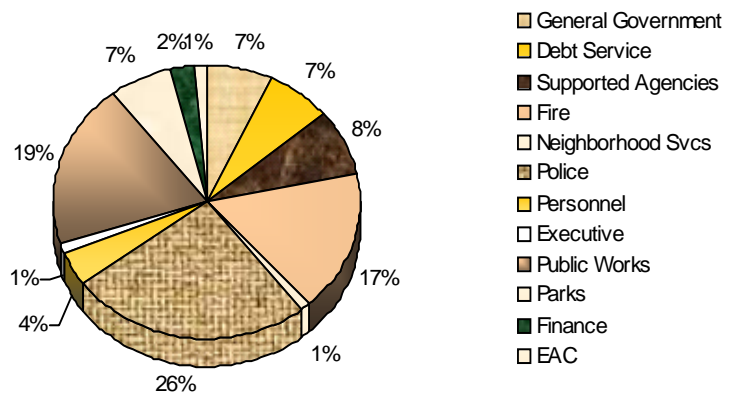
The Undesignated General Fund accounts for all financial resources applicable to the general operations of city government which are not accounted for in another fund. This fund is the only unrestricted fund of a government unit. The basis of budgeting is modified accrual. Undesignated general fund operations budget is \$170,070,000. The charts on this page relate to the undesignated general fund operations. In FY 2009, the budgeted revenue and expenses are \$199,970,138. Included are designated general government operations totaling \$29,900,138, the largest of which is the Economic Development Fund with a budget of \$11,465,273.

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 2009
\$170,070,000



Appropriations 2009
\$170,070,000



Fund Revenue Summary
 Fiscal Years ending June 30, 2006 thru 2009
 (expressed in \$1,000)

Fund Type	Actual FY05/06	Actual FY06/07	Budget FY07/08	Budget FY08/09	Budget 09 Increase (Decrease)	% Change FY08/09
Undesignated General Fund:						
Property Taxes	87,851	90,182	91,376	93,828	2,452	2.68%
Other Local Taxes	11,666	12,134	12,519	13,210	691	5.52%
Licenses, Permits, Etc.	3,813	4,317	3,265	3,444	179	5.48%
Fines, Forfeitures & Penalties	1,472	1,424	1,410	1,615	205	14.54%
Investment Income	3,750	4,827	3,080	1,705	(1,375)	-44.64%
Revenue from Other Agencies	42,076	45,337	45,519	45,742	223	0.49%
Service Charges	1,983	2,316	2,070	2,496	426	20.58%
Miscellaneous Revenues	3,983	4,035	3,891	4,561	670	17.22%
Transfers In	3,142	3,143	3,312	3,469	157	N/A
Revenue From Fund Balance	-	-	12,059	-	(12,059)	N/A
<i>Total General Fund</i>	<u>159,736</u>	<u>167,715</u>	<u>178,501</u>	<u>(1) 170,070</u>	<u>(8,431)</u>	<u>-4.72%</u>

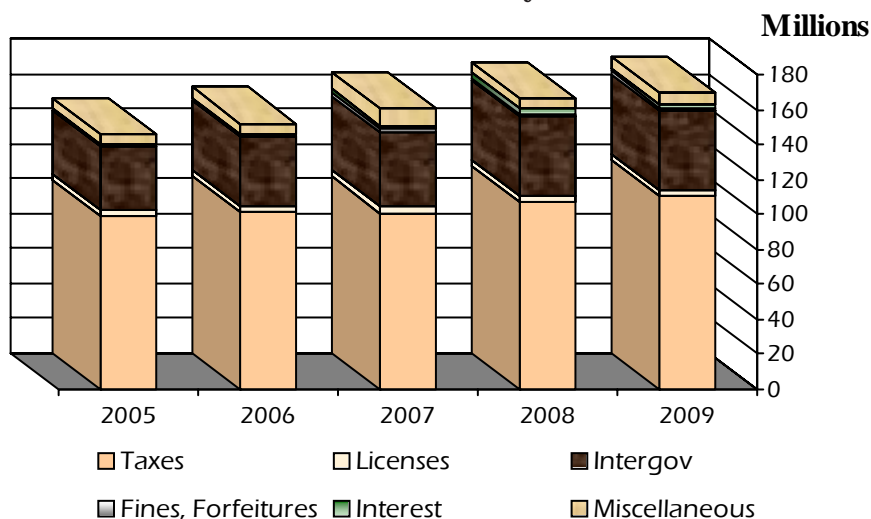
(1) Amount excludes amendment for capital appropriations of \$7,541,940 for FY09.

Revenues

The proposed Budget for FY 2009 shows a decrease of \$8,430,840 or 4.7%. The decrease is due to the exclusion of the FY09 proposed capital amendment. When compared to FY 08, excluding \$12,058,840 revenue from Fund Balance for capital, there is an increase in Estimated Revenues of \$3,628,000 or 2.2%. This increase in Estimated Revenues for FY 2009 can be largely attributed to increased property tax revenues. Current property tax is estimated to increase \$2,000,000 or 2.68%, Gross Receipts are expected to increase by \$152,607 or 4.03%, and Franchise Taxes are expected to increase \$196,450 or 11.3% for the City in FY 2009.

The chart shows the General Fund Revenues by Source for the fiscal years 2005 thru 2009.

General Fund Revenues by Source



Property Taxes

FY 2009 Estimate:	\$93,827,522
% of General Fund:	55.17%
Growth From FY 08:	2,451,163
% Change:	2.7%

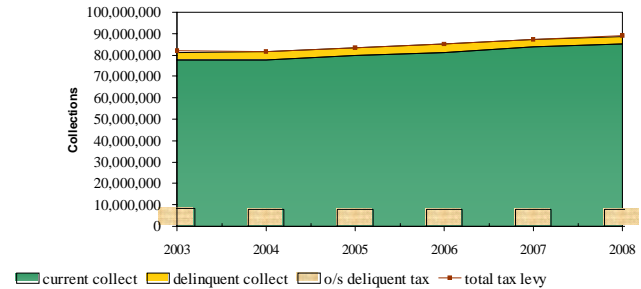
Current Real Property Taxes remain the primary source of funds for the City of Chattanooga, with the FY 2009 estimate of \$87,100,000 representing 51.21% of the total undesignated General Fund Budget. All property tax estimates inclusive of delinquencies and in lieu of tax payments total \$93,827,522 or 55.17% of the total undesignated 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, and 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 2009 is \$87,100,000, an increase of \$21,184,217, or 32.1%. Assessments for 1995 were \$2,198,869,948. This figure has risen to \$4,048,760,875 in 2008, an increase of \$1,849,890,927 or 84.13% in the last 13 years. 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, according to 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 2009 is \$3,131,950 or 4.90% over FY08. The Telecommunication in lieu of tax due from the EPB is \$334,653, a 3.0% increase over FY08. 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
93/1994	2.62	
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	
07/2008	2.202	
08/2009	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. After the reappraisal in FY06, the tax rate was decreased to \$2.202. A one penny increase produces additional income of \$421,287. Current City policy for budgeting is to estimate collections at 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. Companies paying in lieu of taxes include Tennessee Valley Authority, Regis Corporation, American Plastics Inc, Signal Mountain Cement, Kenco Group and Custom Baking Co. The collection of in lieu of taxes accounts for \$2,154,522, or 1.27% of the operating budget in FY09.

Other Local Taxes:

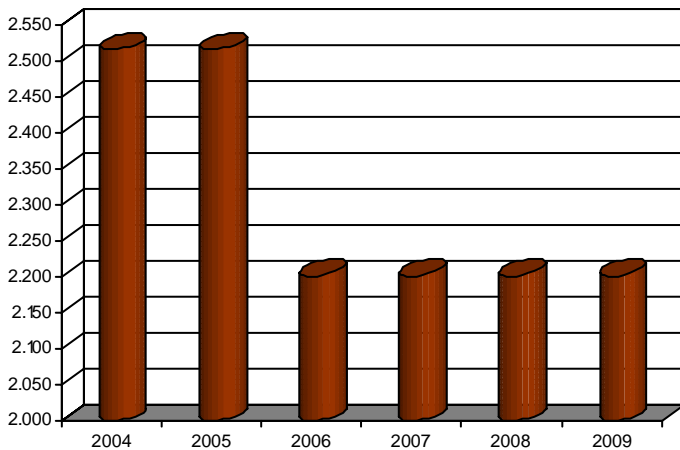
FY 2009 Estimate: \$13,210,207
% of General Fund: 7.77%
Growth From FY 08: 691,157
% Change: 5.5%

Gross Receipts Taxes

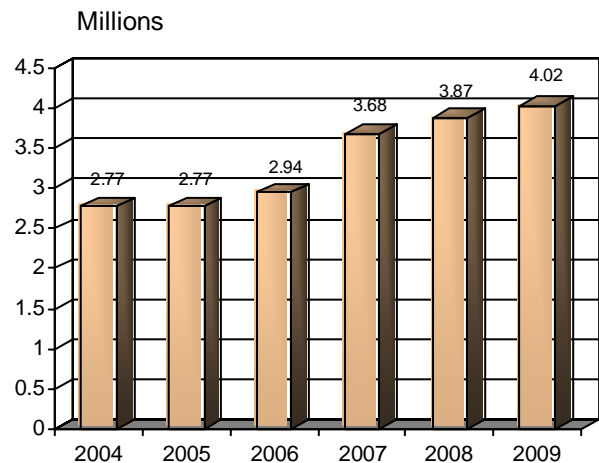
FY 2009 Estimate: \$4,020,607
% of General Fund: 2.36%
Growth From FY 08: 148,607
% Change: 3.8%

Even though Gross Receipts Taxes are a steady source in the General Fund, they represent only 2.3% of total collections each year. The trend over the past six years shows the annual growth of this collection has varied considerably, as shown in the chart. The economic impact on retail sales in FY02 required a downward adjustment in the FY03 estimate, which resulted in relatively stagnant growth through FY05. In FY 07 and FY08, collections were on the rise, a trend expected to continue in FY09.

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



Gross Receipts Taxes



Licenses & Permits:

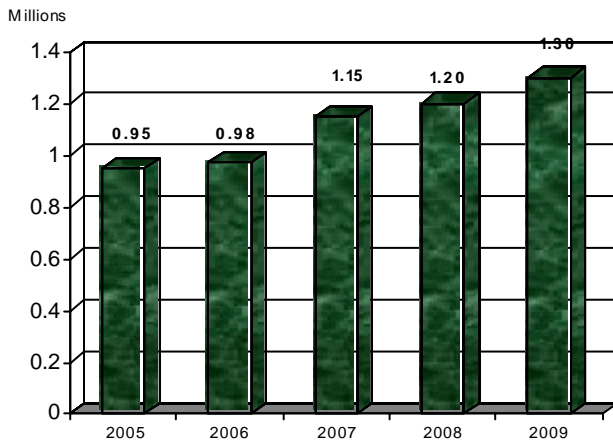
FY 2009 Estimate:	\$3,443,800
% of General Fund:	2.02%
Growth From FY 08:	179,100
% Change:	5.5%

Building Permits

FY 2009 Estimate :	\$1,300,000
% of General Fund:	0.76%
Growth from FY 08:	100,000
% Change:	8.3%

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 30% since 2004, reflecting the strength of the housing market over that period of time.

Building Permits



One major decrease in FY08 compared to prior years is the City has contracted with the Chattanooga Area Regional Transit Authority to manage and maintain the parking meters located in the city. With the agreement the city will lose about \$450,000 in operating revenue while also decreasing operating costs such as meter parts and vehicle cost. The employees previously assigned parking meter tasks will be reassigned to other duties within the Public Works department.

Revenue from Other Agencies:

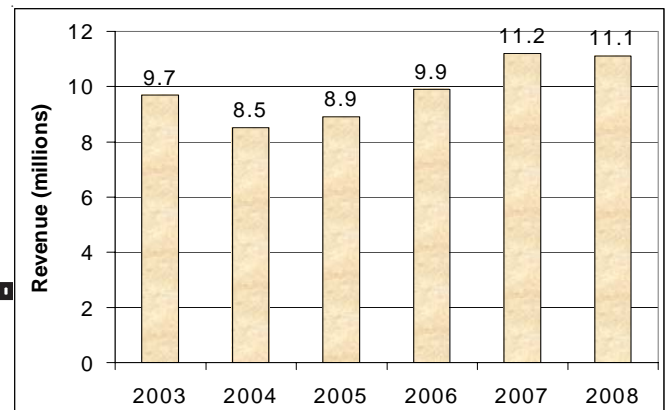
FY 2009 Estimate:	\$45,742,304
% of General Fund:	26.90%
Growth From FY 08:	223,466
% Change:	0.5%

City Allocation State Sales Tax

FY 2009 Estimate:	\$11,437,590
% of General Fund :	6.73%
Decline From FY 08:	(62,410)
% Change:	-0.5%

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 169,884 and its per capita allocation from state sales tax for Fiscal Year 2009 is \$72.22. Allocations decreased in FY04 due to a 9% cut to local governments to balance the state budget. This cut was returned to local governments: 50% in each of fiscal years 2006 and 2007. The State Sales Tax is expected to decrease by 0.5% or \$62.410 in FY 2009. This suggests that the economy has weakened and that more consumers are cutting back on their purchases of goods and services.

State Sales Tax



Revenues from Other Agencies

County-Wide Sales Taxes

FY 2009 Estimate :	\$27,249,319
% of General Fund:	16.02%
Decline From FY 08:	(182,681)
% Change:	-0.7%

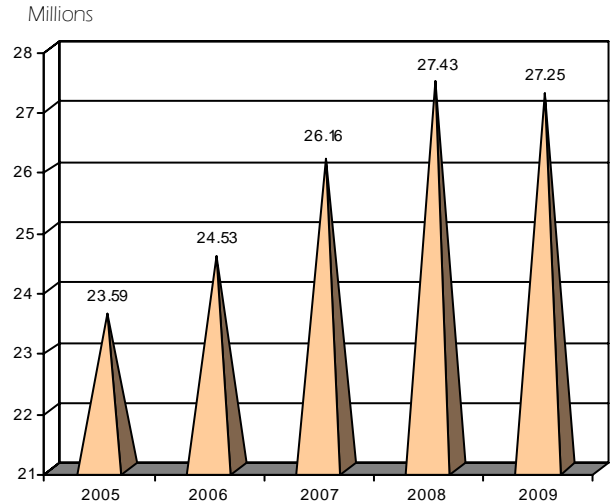
The County Wide Sales Tax, or Local Option Sales Tax, is another principal source of revenue for the City. In accordance with the 1993 Local Option Revenue Act Title 67, Chapter 6, Part 7 of the Tennessee Code Annotated, as amended, the City and County have adopted a Local Option Sales Tax. The citizens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

Since FY05 growth in County-Wide sales tax revenues has increased by more than 15%. This is a reflection of the economic growth that has taken place in Hamilton County in the last few years. In FY2009 there is an expected decline of 0.7% due to the current economic climate.

The County-wide sales tax represents 16.02% of the total General Fund revenues for FY 2009.

County-Wide Sales Tax



Undesignated General Fund Expenditure Summary

Fiscal Years ending June 30, 2006 thru 2009

(expressed in \$1,000)

Fund Type	Actual FY05/06	Actual FY06/07	Budget FY07/08	Budget FY08/09	Budget 09 Increase (Decrease)	% Change FY08/09
General Fund						
General Government	34,778	45,647	49,764 (1)	36,759	(13,005)	-26.13%
Department of Finance & Administration	8,067	3,488	3,921	4,077	156	3.98%
Department of Police	37,831	41,023	42,236	43,283	1,047	2.48%
Department of Fire	24,201	25,970	27,604	28,535	931	3.37%
Department of Public Works	28,687	29,769	30,575	33,075	2,500	8.18%
Department of Parks & Recreation	9,834	10,850	11,396	11,524	128	1.12%
Department of Personnel	6,114	5,808	6,834	6,746	(88)	-1.29%
Department of Neighborhood Services	1,415	1,831	2,017	2,008	(9)	-0.45%
Executive Branch	1,204	1,643	1,787	1,715	(72)	-4.03%
Department of Education, Arts, & Culture	1,661	2,146	2,367	2,348	(19)	N/A
<i>Total General Fund</i>	<u>153,792</u>	<u>168,175</u>	<u>178,501 (1)</u>	<u>170,070</u>	<u>(8,431)</u>	<u>-4.72%</u>

(1) Amount excludes amendment for capital appropriation of \$7,541,940 for FY09.

Expenses

General Government

FY 2009 Appropriation:	\$36,758,592
% of General Fund:	21.61%
Decline From FY 08:	(13,004,889)
% Change:	-26.13%

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. The reason for the decline is that the FY09 excludes the amendment for capital appropriation. Major appropriations in the General Government area year-to-year are:

CARTA Subsidy

FY 2009 Appropriation:	\$3,851,000
% of General Fund:	2.26%
Growth From FY 08:	112,394
% Change:	3.01%

The City finances part of the Chattanooga Area Regional Transportation Authority's operating cost. The CARTA appropriation of \$3,851,000 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 2009 Appropriation:	\$2,640,000
% of General Fund:	1.55%
Growth From FY 08:	152,340
% Change:	6.12%

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

Chattanooga Neighborhood Enterprises

FY 2009 Appropriation:	\$1,000,000
% of General Fund	0.59%
Growth From FY 08:	-0-
% Change:	0%

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

Debt Service Fund

FY 2009 Appropriation	\$12,166,456
% of General Fund:	7.15%
Growth From FY 08:	2,774,282
% Change:	29.54%

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. The increase is primarily due to the increase in debt service for the Solid Waste and Water Quality Funds

Renewal & Replacement

FY 2009 Appropriation:	\$700,000
% of General Fund:	0.41%
Decline From FY 08:	(2,000,000)
% Change:	-74.07%

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. The decrease is a result of not funding the fleet replacement program for FY09.

Tennessee Riverpark

FY 2009 Appropriation:	\$1,258,632
% of General Fund:	0.74%
Growth From FY 08:	29,311
% Change:	2.38%

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 2009 Appropriation :	\$4,076,750
% of General Fund:	2.40%
Growth From FY 08:	155,857
% Change:	3.98%

This department oversees all aspects of the City's financial program. The major expenses for this department are personnel costs, and the primary factor behind the growth in FY09 is the increased cost of salaries and benefits.

Department of Police

FY 2009 Appropriation :	\$43,283,539
% of General Fund:	25.45%
Growth From FY 08:	1,047,423
% Change:	2.48%

The majority of the increase in expenditures is attributed to increase in salary and benefits.

Department of Fire

FY 2009 Appropriation:	\$28,534,996
% of General Fund:	16.78%
Growth From FY 08:	930,606
% Change:	3.37%

The FY09 growth is attributed to increase in salary and benefits.

Department of Public Works

FY 2009 Appropriation:	\$33,074,616
% of General Fund:	19.45%
Growth from FY 08:	2,499,593
% Change:	8.18%

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

Department of Parks & Recreation

FY 2009 Appropriation :	\$11,523,733
% of General Fund:	6.78%
Growth From FY 08:	127,863
% Change:	1.12%

In FY06, part of Parks & Recreation was reorganized into the new Department of Education, Arts & Culture. The overall increase in the budget from FY09 reflects an increase in salary and benefits.

Department of Personnel

FY 2009 Appropriation:	\$6,745,967
% of General Fund :	3.97%
Decline From FY 08:	(87,742)
% Change:	-1.3%

The decrease in expenditures in FY09 is primarily attributable to decreases in salaries due to frozen positions.

Department of Neighborhood Services

FY 2009 Appropriation :	\$2,008,413
% of General Fund:	1.18%
Decline From FY 08:	(8,368)
% Change:	-0.41%

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. Last 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. The FY09 decrease is due a reduction in neighborhood grants.

Executive Branch

FY 2009 Appropriation:	\$1,715,512
% of General Fund:	1.01%
Decline From FY 08:	(71,619)
% Change:	-4.01%

The Executive Branch consists of functions under direct control of the Mayor. This branch includes the Mayor's Office, Multicultural Affairs, Great Ideas Competition, and the Office of Faith Based Initiatives. The FY09 reduction is primarily due to a decrease in positions.

Education, Arts, & Culture

FY 2009 Appropriation:	\$2,347,882
% of General Fund:	1.38%
Decline From FY 08	(19,564)
% Change:	-0.83%

The FY09 decrease is attributed to a decrease in matching grants and a voluntary decrease in benefits.

Undesignated General Fund Revenues

Fiscal Years 2006-2009

Revenue Source	Actual FY 05/06	Actual FY 06/07	Budget FY 07/08	Budget FY 08/09	BUDGET '09 INC/(DEC)	%	
						CHANGE FY08/09	% OF TOTAL
Property Taxes:							
Current Property Taxes	80,951,652	83,711,108	85,100,000	87,100,000	2,000,000	2.4%	51.21%
Interest & Penalty - Current Year	112,033	127,624	100,000	120,000	20,000	20.0%	0.07%
Interest & Penalty - Prior Year	661,378	683,641	550,000	650,000	100,000	18.2%	0.38%
Prior Year Property Taxes	3,678,691	3,287,061	3,200,000	3,400,000	200,000	6.3%	2.00%
City Fee- Collection of Delinquent Taxes	176,303	138,455	160,000	178,000	18,000	11.3%	0.10%
Corporate Excise Tax-State	370,000	247,210	250,000	225,000	(25,000)	-10.0%	0.13%
Payments In Lieu of Taxes	1,901,177	1,986,612	2,016,360	2,154,522	138,162	6.9%	1.27%
Total Property Tax	\$87,851,234	\$90,181,711	\$91,376,360	\$93,827,522	2,451,162	2.7%	55.17%
Other Local Taxes:							
Franchise Taxes-Chatt Gas	293,570	245,016	250,000	290,000	40,000	16.0%	0.17%
Franchise Taxes-Century Tel	32,480	23,982	23,982	25,000	1,018	4.2%	0.01%
Franchise Taxes - CCTV	1,429,828	1,496,436	1,714,568	1,870,000	155,432	9.1%	1.10%
Liquor Taxes	1,658,004	1,748,194	1,797,500	1,900,000	102,500	5.7%	1.12%
Beer Taxes	4,735,848	4,840,524	4,855,000	5,100,000	245,000	5.0%	3.00%
Gross Receipts Tax	3,510,891	3,773,167	3,872,000	4,020,607	148,607	3.8%	2.36%
Local Litigation Taxes	5,241	6,247	6,000	4,600	(1,400)	-23.3%	0.00%
Total Other Local Taxes	\$11,665,862	\$12,133,566	\$12,519,050	\$13,210,207	691,157	5.5%	7.77%
Licenses & Permits.:							
Motor Vehicle License	372,780	379,230	350,000	380,000	30,000	8.6%	0.22%
Parking Meters	471,623	482,922	0	0	0	N/A	0.00%
Business License excluding Liquor	147,025	152,025	145,000	150,000	5,000	3.4%	0.09%
Building Permits	1,204,762	1,637,523	1,200,000	1,300,000	100,000	8.3%	0.76%
Other Licenses, Permits, Fees	1,616,632	1,665,560	1,569,700	1,613,800	44,100	2.8%	0.95%
Total Licenses & Permits	\$3,812,822	\$4,317,260	\$3,264,700	\$3,443,800	179,100	5.5%	2.02%
Fines, Forfeitures, & Penalties:							
City Court Fines	577,814	541,849	530,000	715,000	185,000	34.9%	0.42%
Criminal Court Fines	215,974	209,890	220,000	200,000	(20,000)	-9.1%	0.12%
Parking Ticket Fines	663,997	660,207	650,000	695,000	45,000	6.9%	0.41%
Other Fines Forfeitures, & Penalties	14,618	12,486	10,000	4,600	(5,400)	-54.0%	0.00%
Total Fines, Forfeitures, & Penalties	\$1,472,403	\$1,424,432	\$1,410,000	\$1,614,600	204,600	14.5%	0.95%
Investment Income:							
Interest on Investments	2,414,180	4,248,388	3,000,000	1,625,000	(1,375,000)	-45.8%	0.96%
Sale of Property	1,335,432	578,640	80,000	80,000	0	0.0%	0.05%
Total Investment Income	\$3,749,612	\$4,827,028	\$3,080,000	\$1,705,000	(1,375,000)	-44.6%	1.00%

Continued on Next Page

Undesignated General Fund Revenues

Fiscal Years 2006-2009

Revenue Source	Actual FY 05/06	Actual FY 06/07	Budget FY 07/08	Budget FY 08/09	BUDGET '09 INC/(DEC)	% CHANGE FY08/09	% OF TOTAL
Revenue From Other Agencies:							
County wide Sales Tax - General Fund	25,063,557	26,154,704	27,432,000	27,249,319	(182,681)	-0.7%	16.02%
State Beer Tax	77,352	83,504	85,000	87,355	2,355	2.8%	0.05%
Hall Income Tax	3,071,346	4,125,590	2,700,000	2,700,000	0	0.0%	1.59%
State Sales Tax	10,379,781	11,180,175	11,500,000	11,437,590	(62,410)	-0.5%	6.73%
State Mixed Drink Tax	1,540,706	1,748,548	1,765,800	1,870,399	104,599	5.9%	1.10%
State Gas Inspection Fees	207,355	343,002	350,000	340,000	(10,000)	-2.9%	0.20%
State Maintenance of Streets	346,188	218,917	200,000	350,000	150,000	75.0%	0.21%
State Alcohol Beverage Tax	80,418	88,202	85,000	91,835	6,835	8.0%	0.05%
TEMA Flood Recovery	0	79,923	0	0	0	N/A	0.00%
State - Special Training Funds	350,698	416,187	379,500	469,800	90,300	23.8%	0.28%
State - Telecom Sales Tax	26,861	25,752	26,366	20,000	(6,366)	-24.1%	0.01%
State- Tax Mitigation	53,394	0	0	0	0	N/A	0.00%
Ham. County-Ross Landing Plaza	715,339	660,549	846,378	905,771	59,393	7.0%	0.53%
Ham. County-Radio & Electronics	160,538	200,211	148,794	220,235	71,441	48.0%	0.13%
Miscellaneous	0	12,071	0	0	0	N/A	0.00%
Ham. County - SWAT Reimbursement	2,500	0	0	0	0	N/A	0.00%
Total Revenue from Other Agencies	\$42,076,033	\$45,337,335	\$45,518,838	\$45,742,304	223,466	0.5%	26.90%
Service Charges:							
City Court Cost	254,812	261,337	255,500	320,400	64,900	25.4%	0.19%
Clerk's Fee	901,079	946,409	912,000	1,200,000	288,000	31.6%	0.71%
State Court Cost	2,534	2,726	3,000	2,000	(1,000)	-33.3%	0.00%
Public Works - Services Charge	252,008	436,321	288,000	296,900	8,900	3.1%	0.17%
PR - Services Charge	374,231	266,094	414,000	476,600	62,600	15.1%	0.28%
Police - Service Charge	127,461	122,650	124,000	118,000	(6,000)	-4.8%	0.07%
Other Charges for Services	70,541	279,977	73,500	82,400	8,900	12.1%	0.05%
Total Service Charges	\$1,982,666	\$2,315,514	\$2,070,000	\$2,496,300	426,300	20.6%	1.47%
Miscellaneous Revenues:							
Indirect Cost	2,485,866	2,485,866	2,485,866	2,585,866	100,000	4.0%	1.52%
Land & Bldg. Rents	87,149	90,283	87,000	225,000	138,000	158.6%	0.13%
Dock Rental	12,782	12,275	16,000	25,000	9,000	56.3%	0.01%
Mem. Aud.- Rents, Conc., OT, BO	325,288	383,760	342,000	423,500	81,500	23.8%	0.25%
Tivoli - Rents, Conc., OT, BO	240,424	255,820	240,500	294,000	53,500	22.2%	0.17%
Coolidge Park Revenue	94,776	111,770	95,000	115,500	20,500	21.6%	0.07%
Other General Government Misc.	737,097	695,666	624,564	892,606	268,042	42.9%	0.52%
Total Miscellaneous Revenues	\$3,983,382	\$4,035,440	\$3,890,930	\$4,561,472	670,542	17.2%	2.68%
Transfers In	3,141,564	3,142,787	3,312,122	3,468,795	156,673	4.7%	2.04%
Revenue from Prior Year Surplus	0	0	12,058,840	0	(12,058,840)	-100.0%	0.00%
Grand Totals	\$159,735,578	\$167,715,073	\$178,500,840	\$170,070,000	(\$8,430,840)	-4.7%	100.00%

(1) Amount excludes amendment for capital appropriations of \$7,541,940 for FY09.

Undesignated General Fund Expenditures

Fiscal Years 2006-2009

Expenditure	Actual	Actual	Budget	Budget	BUDGET '09	%	%
	FY 05/06	FY 06/07	FY 07/08	FY 08/09	INC/(DEC)	FY08/09	OF TOTAL
General Government							
Agencies:							
Air Pollution	270,820	270,820	270,820	270,820	0	0.00%	0.16%
Allied Arts	250,000	155,000	255,000	255,000	0	0.00%	0.15%
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	0	0	0	0	N/A	0.00%
CARCOG & SETDD	31,111	31,111	31,111	31,111	0	0.00%	0.02%
CARTA	3,415,300	3,665,300	3,738,606	3,851,000	112,394	3.01%	2.26%
Carter Street Corporation	0	150,000	200,000	200,000	0	0.00%	0.12%
Carter Street Lease	1,415,389	0	0	0	0	N/A	0.00%
Chattanooga Urban League	50,000	50,000	50,000	50,000	0	0.00%	0.03%
C-HC Bicentennial Public Library	2,487,660	2,487,660	2,487,660	2,640,000	152,340	6.12%	1.55%
Chattanooga Comm Resource Cntr	775,951	27,050	0	0	0	N/A	0.00%
Chattanooga Neighborhood Enterprises	1,500,000	1,500,000	1,000,000	1,000,000	0	0.00%	0.59%
Children's Advocacy Center	30,000	30,000	30,000	30,000	0	0.00%	0.02%
Choose Chattanooga	0	0	25,000	25,000	0	0.00%	0.01%
Community Foundation Scholarships	160,000	160,000	160,000	160,000	0	0.00%	0.09%
Community Impact Fund	0	250,000	300,000	300,000	0	0.00%	0.18%
Downtown Partnership	140,000	100,000	100,000	100,000	0	0.00%	0.06%
Enterprise South Nature Park	0	82,076	168,034	190,150	22,116	13.16%	0.11%
Finley Stadium	25,000	25,000	0	60,000	60,000	N/A	0.04%
GOFest	0	25,000	25,000	25,000	0	0.00%	0.01%
Heritage Hall Board	55,825	57,019	57,019	57,019	0	0.00%	0.03%
Homeless Health Center	17,500	17,500	17,500	17,500	0	0.00%	0.01%
Railroad Authority	20,000	20,000	20,000	55,794	35,794	178.97%	0.03%
Regional Planning Agency	942,817	942,817	942,817	990,007	47,190	5.01%	0.58%
Scenic Cities	22,888	22,888	22,888	22,888	0	0.00%	0.01%
Stop the Madness	0	100,000	100,000	0	(100,000)	-100.00%	0.00%
Water Quality Management Fee	80,528	76,526	73,000	77,000	4,000	5.48%	0.05%
Tennessee Riverpark	1,037,336	1,090,648	1,229,321	1,258,632	29,311	2.38%	0.74%
Tenn Valley Railroad Museum	28,904	0	0	0	0	N/A	0.00%
Waterfront Management Agreement	0	40,000	0	0	0	N/A	0.00%
Front Porch Alliance	0	0	32,000	30,000	(2,000)	-6.25%	0.02%
WTCL - TV 45	60,000	60,000	60,000	60,000	0	0.00%	0.04%
General Government:							
Audits, Dues & Surveys	138,349	248,142	206,757	206,757	0	0.00%	0.12%
Capital Improvements	3,500,000	7,982,285	12,058,840	0	(12,058,840)	-100.00%	0.00%
City Attorney/Operations	980,859	1,011,391	1,108,441	1,134,824	26,383	2.38%	0.67%
City Attorney Liability Insurance Fund	1,650,000	2,173,000	800,000	400,000	(400,000)	-50.00%	0.24%
City Council	619,012	677,010	708,603	741,598	32,995	4.66%	0.44%
City Court Judicial #1	298,490	341,961	357,441	353,376	(4,065)	-1.14%	0.21%
City Court Judicial #2	298,247	331,256	333,057	353,323	20,266	6.08%	0.21%
Contingency Fund	560,261	0	2,298,118	235,609	(2,062,509)	-89.75%	0.14%
Debt Service Fund	9,801,307	11,567,051	9,392,174	12,166,456	2,774,282	29.54%	7.15%
Election Expense	26,062	24,961	0	120,000	120,000	N/A	0.07%
Human Services	1,333,477	1,333,477	1,333,477	1,333,477	0	0.00%	0.78%
Internal Audit	321,272	436,416	491,256	499,419	8,163	1.66%	0.29%
Intergovernmental Relations	341,809	278,023	327,000	327,000	0	0.00%	0.19%
Pensions, FICA & UIC	48,325	45,024	50,000	50,000	0	0.00%	0.03%
T.A.P. (tuition & books)	14,336	17,952	20,000	20,000	0	0.00%	0.01%
Connecting the Dots with Technology	0	57,097	0	0	0	N/A	0.00%
Renewal & Replacement	1,440,314	1,948,649	2,700,000	700,000	(2,000,000)	-74.07%	0.41%
Enterprise Center	100,000	100,000	100,000	100,000	0	0.00%	0.06%
General Services Administration	0	239,776	417,955	308,378	(109,577)	-26.22%	0.18%
Information Services	0	2,637,944	2,755,025	2,971,519	216,494	7.86%	1.75%
Telecommunications	0	284,433	332,059	300,501	(31,558)	-9.50%	0.18%
Purchasing	0	868,134	752,948	726,448	(26,500)	-3.52%	0.43%
Building Maintenance	0	555,579	700,752	806,665	105,913	15.11%	0.47%
Radio & Electronics	0	457,898	454,623	465,584	10,961	2.41%	0.27%
Real Estate	0	43,894	31,500	28,946	(2,554)	-8.11%	0.02%
Property Maintenance	0	25,462	43,300	33,700	(9,600)	-22.17%	0.02%
CCRC Operations	0	4,022	4,100	3,750	(350)	-8.54%	0.00%
311 Call Center	379,857	425,833	496,279	520,341	24,062	4.85%	0.31%
total	\$34,778,006	\$45,647,085	\$49,763,481	\$36,758,592	(\$13,004,889)	-26.13%	21.61%

Undesignated General Fund Expenditures

Fiscal Years 2006-2009

Expenditure	Actual	Actual	Budget	Budget	BUDGET '09	%	%
	FY 05/06	FY 06/07	FY 07/08	FY 08/09	INC/(DEC)	CHANGE FY08/09	OF TOTAL
Department of Finance & Administration:							
Finance Office	1,721,504	1,806,429	2,114,542	2,177,519	62,977	2.98%	1.28%
Information Services	2,473,495	0	0	0	0	N/A	0.00%
City Treasurer	582,718	643,819	697,618	768,711	71,093	10.19%	0.45%
Telecommunications	329,169	0	0	0	0	N/A	0.00%
City Court Clerk's Office	953,621	1,037,558	1,108,733	1,130,520	21,787	1.97%	0.66%
Purchasing	874,367	0	0	0	0	N/A	0.00%
Building Maintenance	546,146	0	0	0	0	N/A	0.00%
Radio & Electronics	429,976	0	0	0	0	N/A	0.00%
Property Maintenance	40,085	0	0	0	0	N/A	0.00%
Real Estate	115,752	0	0	0	0	N/A	0.00%
total	\$8,066,833	\$3,487,806	\$3,920,893	\$4,076,750	\$155,857	3.98%	2.40%
Department of Police:							
total	\$37,831,066	\$41,022,971	\$42,236,116	\$43,283,539	\$1,047,423	2.48%	25.45%
Department of Fire:							
total	\$24,200,937	\$25,969,695	\$27,604,390	\$28,534,996	\$930,606	3.37%	16.78%
Department of Public Works:							
Administration	969,255	941,221	923,648	906,840	(16,808)	-1.82%	0.53%
City Engineer	1,742,760	1,833,145	2,031,890	2,159,277	127,387	6.27%	1.27%
City Wide Services	3,802,054	4,110,538	4,031,249	4,697,058	665,809	16.52%	2.76%
Sewer Construction & Maintenance	2,109,613	2,021,226	2,221,159	2,270,100	48,941	2.20%	1.33%
Land Development Office	2,695,478	2,931,659	2,744,609	2,729,066	(15,543)	-0.57%	1.60%
Utilities	159,540	137,635	155,500	140,775	(14,725)	-9.47%	0.08%
Pump Stations	55,193	49,526	112,500	110,600	(1,900)	-1.69%	0.07%
Traffic Management	2,297,433	2,575,179	2,587,357	2,656,299	68,942	2.66%	1.56%
Street Lighting	2,722,957	2,614,365	2,806,241	2,886,021	79,780	2.84%	1.70%
Subsidies to Other Funds	5,530,367	5,712,694	5,306,762	6,959,512	1,652,750	31.14%	4.09%
Municipal Forestry	446,725	566,786	557,527	639,503	81,976	14.70%	0.38%
Waste Pickup - Brush	2,476,508	2,729,687	3,001,422	2,846,519	(154,903)	-5.16%	1.67%
Waste Pickup - Garbage	3,678,676	3,544,976	4,095,159	4,073,046	(22,113)	-0.54%	2.39%
total	\$28,686,559	\$29,768,637	\$30,575,023	\$33,074,616	\$2,499,593	8.18%	19.45%
Department of Parks & Recreation:							
Administration	942,579	1,082,989	1,132,079	1,093,192	(38,887)	-3.44%	0.64%
Recreation	4,309,066	4,557,225	4,679,834	4,841,278	161,444	3.45%	2.85%
Parks	4,582,341	5,209,790	5,583,957	5,589,263	5,306	0.10%	3.29%
Civic Facilities	0	0	0	0	0	N/A	0.00%
total	\$9,833,986	\$10,850,004	\$11,395,870	\$11,523,733	\$127,863	1.12%	6.78%
Department of Personnel:							
Administration	1,210,463	1,170,779	1,257,150	1,132,259	(124,891)	-9.93%	0.67%
Physicals	108,590	9,450	10,000	13,000	3,000	30.00%	0.01%
Employee's Insurance Office	343,797	442,344	495,915	290,234	(205,681)	-41.48%	0.17%
Employee's Insurance Program	4,114,148	3,984,557	4,992,044	5,240,474	248,430	4.98%	3.08%
Wellness Initiative	261,640	96,471	0	0	0	N/A	0.00%
Job Injury Administration	74,980	104,315	78,600	70,000	(8,600)	-10.9%	0.04%
total	\$6,113,618	\$5,807,916	\$6,833,709	\$6,745,967	(\$87,742)	-1.3%	3.97%
Department of Neighborhood Services:							
Administration	328,316	465,454	519,694	535,534	15,840	3.05%	0.31%
Codes & Community Services	728,192	1,206,490	1,332,229	1,338,792	6,563	0.49%	0.79%
Grants Administration	104,431	71,953	78,058	79,087	1,029	1.32%	0.05%
Human Rights	32,659	0	0	0	0	N/A	0.00%
Neighborhood Relations	220,924	0	0	0	0	N/A	0.00%
Neighborhood Grants	0	86,800	86,800	55,000	(31,800)	-36.64%	0.03%
total	\$1,414,522	\$1,830,697	\$2,016,781	\$2,008,413	(\$8,368)	-0.41%	1.18%

Undesignated General Fund Expenditures

Fiscal Years 2006-2009

Expenditure	Actual FY 05/06	Actual FY 06/07	Budget FY 07/08	Budget FY 08/09	BUDGET '09 INC/(DEC)	% CHANGE FY08/09	% OF TOTAL
Executive Branch:							
Mayor's Office	956,316	1,067,321	938,761	879,255	(59,506)	-6.34%	0.52%
Great Ideas Competition	0	11,686	60,000	30,000	(30,000)	-50.00%	0.02%
Multicultural Affairs	70,069	361,669	459,296	459,296	0	0.00%	0.27%
Office of Faith Based Initiatives	68,371	202,467	329,074	346,961	17,887	5.44%	0.20%
Asset Management	109,079	0	0	0	0	N/A	0.00%
total	\$1,203,835	\$1,643,143	\$1,787,131	\$1,715,512	(\$71,619)	-4.01%	1.01%
Department of Education, Arts, & Culture:							
Administration	226,999	313,811	407,878	356,338	(51,540)	-12.64%	0.21%
Civic Facilities	1,348,821	1,497,724	1,584,854	1,632,876	48,022	3.03%	0.96%
Arts & Culture	85,101	334,861	374,714	358,668	(16,046)	-4.28%	0.21%
total	\$1,660,921	\$2,146,396	\$2,367,446	\$2,347,882	(\$19,564)	-0.83%	1.38%
Expenditure Total	\$153,790,283	\$168,174,350	\$178,500,840	\$170,070,000	(\$8,430,840)	-4.72%	100.00%

(1) Amount excludes amendment for capital appropriations of \$7,541,940 for FY09.



Special Revenue Funds

Fund Structure

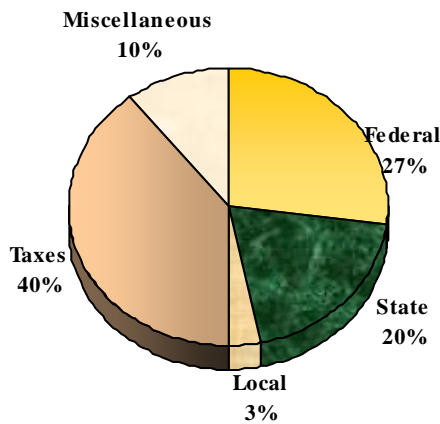
Special Revenue Funds are used to account for revenues from specific taxes or other earmarked revenue sources which by law are designated to finance particular functions or activities of government. The basis of budgeting for these funds is modified accrual. Included funds are State Street Aid, Human Services, Economic Development, Narcotics, Community Development, Hotel/Motel Occupancy Tax Fund, and Municipal Golf Course Fund. For fiscal year ended June 30, 2008 the budgeted revenue and expenses were as follows:

Fund	FY08 Budgeted Revenue & Expenses	(unaudited) FY08 Actual Revenues	(unaudited) FY08 Actual Expenses
State Street Aid Fund	\$4,785,000	\$4,489,228	\$4,754,545
Human Services Fund	\$13,435,084	\$11,274,273	\$11,764,103
Economic Development Fund(1)	\$10,935,000	\$10,967,866	\$10,217,702
Narcotics Fund	\$319,650	\$360,670	\$905,496
Community Development Fund	\$5,096,941	\$4,367,583	\$4,114,312
Hotel/Motel Tax	\$ 3,750,000	\$ 8,242,039	\$6,224,493
Municipal Golf Course Fund	\$ 1,749,257	\$ 1,942,192	\$ 1,815,145

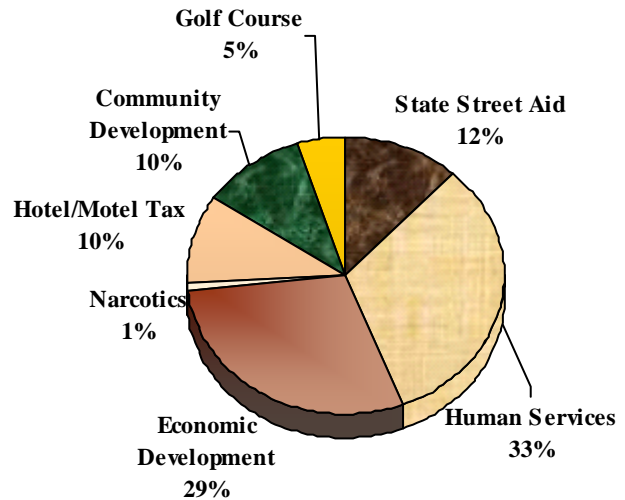
(1) While presented here, the Economic Development Fund is reported as a designated portion of General Fund.

Fiscal Year 2008/2009

Revenue by Source
\$39,434,815



Appropriation by Fund
\$39,434,815



Fund Revenue Summary

Fiscal Year Ending June 30, 2006 thru 2009

(expressed in \$1,000)

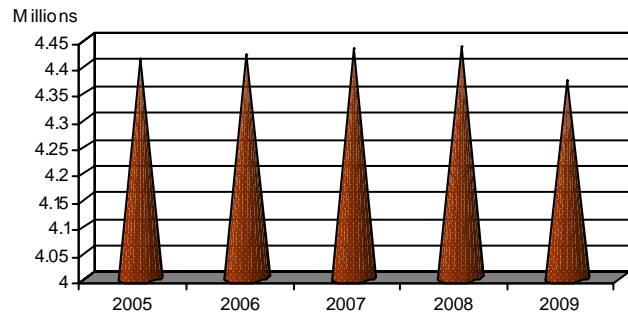
Fund Type:	Actual	Actual	Budget	Budget	Budget 09	%
	FY 05/06	FY 06/07	FY 07/08	FY 08/09	Increase (Decrease)	CHANGE FY 08/09
Special Revenue Fund						
State Street Aid	4,724	4,783	4,785	4,720	(65)	-1.4%
Human Services	13,725	13,941	13,435	12,719	(716)	-5.3%
Economic Development Fund	11,109	10,873	10,935	11,465	530	4.8%
Narcotics	846	557	320	320	0	0.0%
Hotel/Motel Tax Fund	3,640	4,029	3,750	4,113	363	9.7%
Community Development Fund	4,486	7,032	5,097	4,134	(963)	-18.9%
Municipal Golf Course	1,591	1,794	1,749	1,964	215	12.3%
Total Special Revenue Fund	40,121	43,009	40,071	39,435	(636)	-1.6%

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 remained fairly constant over the past few years. The FY09 decline in revenue estimate is based on estimated Gas Tax collections by the State.

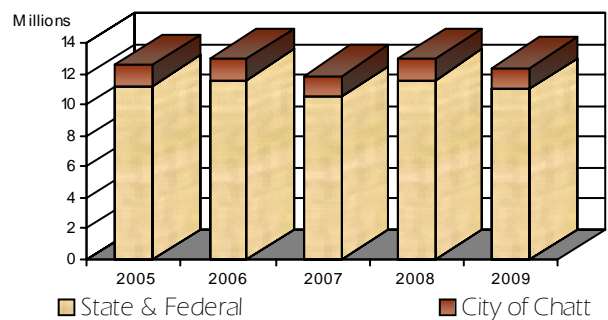
State Gas Tax Collections



Human Services Fund

Human Services receives Federal, State, and City appropriations. This fund for FY09 is estimated to decrease by 5% from FY08. The State accounts for most of this decrease in addition to a small increase by Federal.

Human Services Collections



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.

Municipal Golf Course Fund

Revenues comes mainly from green fees and golf cart rentals. Overall estimated revenues are expected to increase by 12% from FY08 budget.

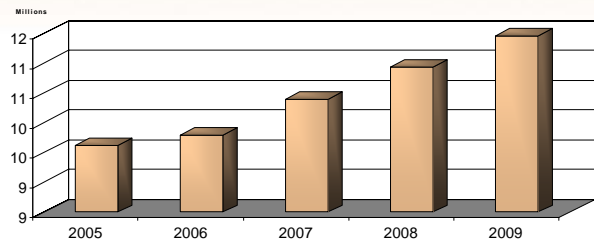
Narcotics Fund

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.

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 continues to receive comparable amounts 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. Over the last four years revenue collections have increased an average of 3.8% per year.

Economic Development Collections

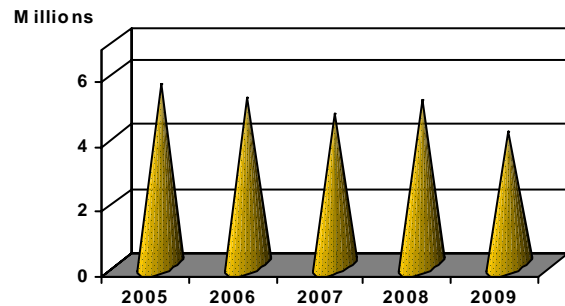


Community Development

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 FY09 decrease for this fund is \$963,211 compared to FY08. This decrease in the fund is due to the changes in grant funding during the City's fiscal year and reduction of balance in THDA funds from the State. 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

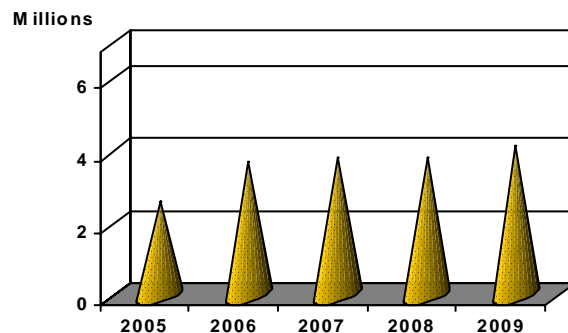


Hotel-Motel Occupancy Privilege Tax Fund

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 was 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%

Hotel-Motel Tax Collections



The FY08 budgeted revenue totaled \$3,750,000. The FY09 estimate is \$4,112,640.

Fund Expenditure Summary
Fiscal Year Ending June 30, 2006 thru 2009
(expressed in \$1,000)

Fund Type:	Actual FY 05/06	Actual FY 06/07	Budget FY 07/08	Budget FY 08/09	Budget 09 Increase (Decrease)	% CHANGE FY 08/09
Special Revenue Fund						
State Street Aid	4,772	4,527	4,785	4,720	(65)	-1.4%
Human Services	13,725	13,941	13,435	12,719	(716)	-5.3%
Economic Development Fund	9,799	10,602	10,935	11,465	530	4.8%
Narcotics	171	325	320	320	0	0.0%
Hotel/Motel Tax Fund	3,023	3,938	3,750	4,113	363	9.7%
Community Development Fund	5,004	6,589	5,097	4,134	(963)	-18.9%
Municipal Golf Course	1,664	1,766	1,749	1,964	215	12.3%
Total Special Revenue Fund	38,158	41,688	40,071	39,435	(636)	-1.6%

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 in the last three years. The primary reason for the decrease in FY09 is the LIHEAP (Low Income Heating Emergency Assistance Program) program funded by the State.

Hotel-Motel Occupancy Privilege Tax Fund

This tax is used to fund improvements in the downtown and riverfront area to encourage tourism and enhance 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 debt service on the Hotel-Motel Tax Bonds and fund any additional waterfront related capital project.

Economic Development Fund

During FY2009, \$9,370,806 will be spent on debt service for the Southside Development. Since Hamilton County residents voted for the half-a-cent sales tax in February 2004, 100% of the school portion is retained by the County. 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 costs are personnel and purchase services. Increased estimated revenues have allowed expenses to be increased from FY08.

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 2006 - 2009

Revenue Source	Actual FY 05/06	Actual FY 06/07	Budget FY 07/08	Budget FY 08/09	BUDGET '09 INC/(DEC)	% CHANGE FY 08/09	% OF TOTAL
State Street Aid (Fund 2104)							
State of Tennessee	4,366,625	4,413,593	4,435,000	4,370,290	(64,710)	-1.5%	11.1%
Fund Balance	300,000	300,000	300,000	300,000	0	0.0%	0.8%
Interest Earnings	57,315	69,106	50,000	50,000	0	0.0%	0.1%
Total State Street Aid	\$4,723,940	\$4,782,699	\$4,785,000	\$4,720,290	(\$64,710)	-1.4%	12.0%
Human Services (Fund 2102)							
Federal - State Grants	11,729,508	12,134,532	11,648,535	11,085,154	(563,381)	-4.8%	28.1%
City of Chattanooga	1,333,477	1,333,477	1,333,477	1,333,477	0	0.0%	3.4%
Day Care Fees	143,621	99,662	50,000	86,653	36,653	73.3%	0.2%
Miscellaneous	90,341	96,635	60,920	73,000	12,080	19.8%	0.2%
Interest Income	155,841	17,365	50,000	17,365	(32,635)	-65.3%	0.0%
Fund Balance	272,709	259,576	292,152	123,645	(168,507)	-57.7%	0.3%
Total Human Services	\$13,725,497	\$13,941,247	\$13,435,084	\$12,719,294	(\$715,790)	-5.3%	32.3%
Economic Development (Fund 1119)							
Local Option Sales Tax	10,153,916	10,566,227	10,935,000	11,465,273	530,273	4.8%	29.1%
Intergovernmental	497,075	47,635	0	0	0	N/A	0.0%
Interest Income	458,029	259,231	0	0	0	N/A	0.0%
Total Economic Development	\$11,109,020	\$10,873,093	\$10,935,000	\$11,465,273	\$530,273	4.8%	29.1%
Narcotics (Fund 2103)							
Federal	94,892	85,181	41,300	41,300	0	0.0%	0.1%
State	13,880	18,413	8,100	8,100	0	0.0%	0.0%
Confiscated Narcotics Funds	600,448	290,805	170,250	170,250	0	0.0%	0.4%
Other	136,979	162,797	100,000	100,000	0	0.0%	0.3%
Total Narcotics	\$846,199	\$557,196	\$319,650	\$319,650	\$0	0.0%	0.8%
Hotel/Motel Tax (Fund 2106)							
21st Century Waterfront	3,640,108	3,747,137	3,750,000	4,112,640	362,640	9.7%	10.4%
SRC Parking Garage Revenue	0	181,910	0	0	0	N/A	0.0%
Interest Income	0	100,431	0	0	0	N/A	0.0%
Total Hotel/Motel Tax	\$3,640,108	\$4,029,478	\$3,750,000	\$4,112,640	\$362,640	9.7%	10.4%
Community Development (Fund 2105) (includes HOME program)							
Federal	3,486,029	6,049,953	3,185,941	2,883,730	(302,211)	-9.5%	7.3%
Miscellaneous/Program	999,800	981,609	1,911,000	1,250,000	(661,000)	-34.6%	3.2%
Total Community Development	\$4,485,829	\$7,031,562	\$5,096,941	\$4,133,730	(\$963,211)	-18.9%	10.5%
Total Municipal Golf Course(1108)	\$1,590,647	\$1,793,788	\$1,749,257	\$1,963,938	\$214,681	12.3%	5.0%
Grand Total	\$40,121,240	\$43,009,063	\$40,070,932	\$39,434,815	(\$636,117)	-1.6%	100.0%

Special Fund Expenditures

Fiscal Years 2006 - 2009

Expenditures	Actual FY 05/06	Actual FY 06/07	Budget FY 07/08	Budget FY 08/09	BUDGET 09 INC/(DEC)	%	
						CHANGE FY08/09	% OF TOTAL
State Street Aid (Fund 2104)							
Street Maintenance	4,772,020	4,526,994	4,785,000	4,720,290	(64,710)	-1.4%	11.97%
Total State Street Aid	\$4,772,020	\$4,526,994	\$4,785,000	\$4,720,290	(64,710)	-1.4%	11.97%
Human Services (Fund 2102)							
Administration	1,038,336	1,073,817	911,640	824,993	(86,647)	-9.5%	2.09%
Headstart	8,101,851	7,897,542	7,784,522	7,688,713	(95,809)	-1.2%	19.50%
Daycare	846,308	883,255	843,448	802,226	(41,222)	-4.9%	2.03%
Weatherization	366,290	368,197	378,750	340,427	(38,323)	-10.1%	0.86%
Foster Grandparents	493,002	507,535	462,384	509,780	47,396	10.3%	1.29%
LIHEAP	1,464,389	2,106,035	2,101,908	1,422,421	(679,487)	-32.3%	3.61%
Community Service Block Grant	710,944	759,670	774,129	810,366	36,237	4.7%	2.05%
Human Services Programs	632,210	270,666	105,435	247,500	142,065	134.7%	0.63%
City General Relief -	72,167	74,530	72,868	72,868	0	0.0%	0.18%
Total Human Services	\$13,725,497	\$13,941,247	\$13,435,084	\$12,719,294	(715,790)	-5.3%	32.25%
Economic Development (Fund 1119 & P419)							
Other	1,105,163	630,300	600,000	675,000	75,000	12.5%	1.71%
Debt Service	6,029,412	7,963,477	9,057,655	9,370,806	313,151	3.5%	23.76%
Capital Outlay/Projects	2,664,000	2,007,852	1,277,345	1,419,467	142,122	11.1%	3.60%
Total Economic Development	\$9,798,575	\$10,601,629	\$10,935,000	\$11,465,273	530,273	4.8%	29.07%
Narcotics (Fund 2103)							
Operations	171,122	325,362	319,650	319,650	0	0.0%	0.81%
Total Narcotics	\$171,122	\$325,362	\$319,650	\$319,650	\$0	0.0%	0.81%
Hotel/Motel Tax (Fund 2106)							
21st Century Waterfront	1,868,200	0	0	0	0	N/A	0.00%
Other Waterfront Capital Fund	0	650,000	428,850	734,077	305,227	71.2%	1.86%
Hamilton County	30,000	30,000	30,000	30,000	0	0.0%	0.08%
Debt Service	1,052,741	3,183,577	3,216,150	3,265,313	49,163	1.5%	8.28%
Hotel/Motel Collection Fee	71,889	74,347	75,000	83,250	8,250	11.0%	0.21%
Total Hotel/Motel Tax	\$3,022,830	\$3,937,924	\$3,750,000	\$4,112,640	362,640	9.7%	10.43%
Community Development (Fund 2105) <i>(includes HOME program)</i>							
Community Development Projects	4,589,961	6,182,105	4,513,676	3,570,893	(942,783)	-20.9%	9.06%
Administration	413,945	406,856	583,265	562,837	(20,428)	-3.5%	1.43%
Total Community Development	\$5,003,906	\$6,588,961	\$5,096,941	\$4,133,730	(963,211)	-18.9%	10.48%
Total Municipal Golf Course(1108)	\$1,663,687	\$1,766,484	\$1,749,257	\$1,963,938	214,681	12.3%	4.98%
Grand Totals	\$38,157,637	\$41,688,601	\$40,070,932	\$39,434,815	(636,117)	-1.6%	100.00%

Enterprise Funds

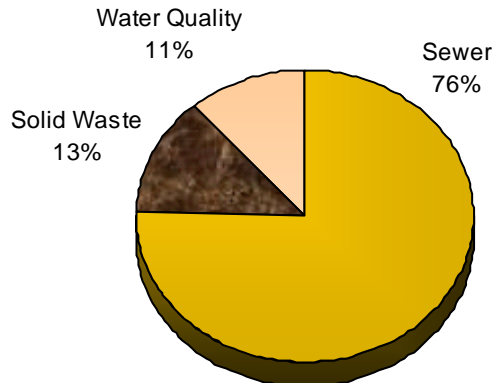
Fund Structure

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, Water Quality Management Fund and Solid Waste and Sanitation Fund. As of June 30, 2008 the budgeted revenue and expenses were as follows:

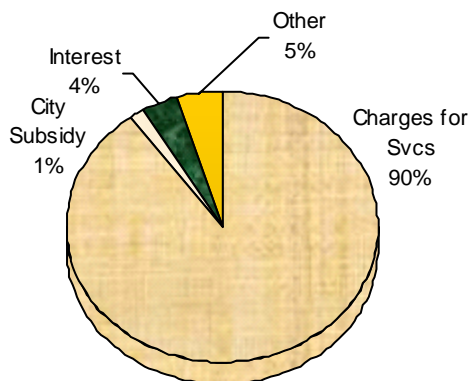
FUND	FY 08 Budgeted Revenue & Expenditures	(Unaudited) FY 08 Actual Revenues	(Unaudited) FY 08 Actual Expenses
Interceptor Sewer Fund	41,533,111	39,380,376	39,087,003
Solid Waste & Sanitation Fund	7,463,455	5,702,580	6,893,426
Water Quality Management Fund	6,942,386	6,067,438	6,412,374

Fiscal Year 2008/2009

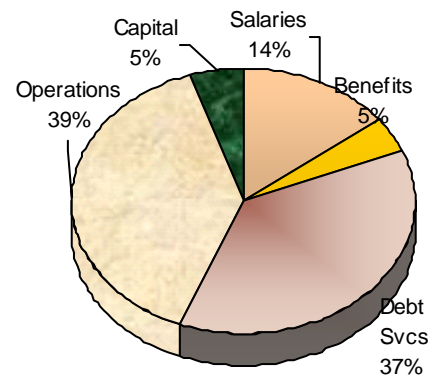
\$57,214,085



Revenue



Appropriation



Fund Revenue Summary
 Fiscal Year Ending June 30, 2006 thru 2009
 (expressed in \$1,000)

Fund Type:	Actual FY 05/06	Actual FY 06/07	Budget FY 07/08	Budget FY 08/09	BUDGET '09 Increase (Decrease)	% CHANGE FY 08/09
Enterprise Funds						
Interceptor Sewer System	40,041	43,028	41,533	43,757	2,224	5.4%
Solid Waste & Sanitation	5,911	6,156	7,463	7,264	(199)	-2.7%
Water Quality Fund	4,756	7,875	6,942	6,193	(749)	-10.8%
Total Enterprise Funds	54,466	57,059	55,939	57,214	1,275	2.3%

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 lines 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, Northwest Georgia, Dade County, Ringgold, Collegedale, Lookout Mountain, TN, Lookout Mountain, GA, 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 negotiation 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, 2008 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	FY09-1 Total Charges (\$/1,000 gal)	FY09-2 Total Charges (\$/1,000 gal)
First 100,000	\$ 4.98	\$ 5.12
Next 650,000	3.69	3.80
Next 1,250,000	2.99	3.08
Next 30,000,000	2.40	2.55
Over 32,000,000	2.30	2.45

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 Rossville, Northwest Georgia, Dade County, Ringgold, Collegedale, Lookout Mountain, TN, Lookout Mountain, GA, Hamilton County, East Ridge, Soddy Daisy, Red Bank and Walker County 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	\$ 1.5317	\$ 0.6738	\$ 2.2055

If regional customers are billed directly through the water company, the rate shall be two dollars and twenty-one cents (\$2.21) 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	\$ 0.8627	\$ 0.3661	\$ 1.2288

Monthly Minimum Sewer Service Charges

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

Meter Size	FY09-1 Charge per Month	FY09-2 Charge per Month
5/8"	\$ 10.28	\$ 10.58
3/4"	36.67	37.74
1"	64.08	65.94
1 1/2"	143.41	147.58
2"	253.92	261.31
3"	595.20	612.53
4"	1,099.94	1,131.98
6"	2,619.88	2,696.19
8"	4,634.10	4,769.07

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:

- \$0.096 per pound of 5-day biochemical oxygen demand (BOD₅) for concentrations in excess of 300 milligrams per liter, and,
- \$0.065 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 \$57.00 per 1,000 gallons of waste;
- Holding Tank Waste Fee of \$4.98 per 1,000 gallons of waste; the fee for FY08/09-2 of \$5.12 and
- Garbage Grinders Fee of \$155.00 per month per unit.

In 1985, the City, in conjunction with consulting engineers and 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.

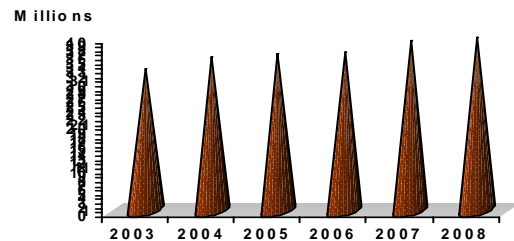
The City has followed through with its commitment to raise rates to support the program since 1985. As of April 1990, the City had adopted five consecutive annual sewer rate increases of 6.14%. The first 6.14% rate increase took place July 1985, followed by four more 6.14% rate increases in July 1986, 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 6% 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 had 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. In FY07 the rate increased by 15.5% then by 6% in FY08. 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 95/96 0.00%	FY 03/04 7.07%
FY 88/89 6.14%	FY 96/97 0.00%	FY 04/05 2.54%
FY 89/90 6.14%	FY 97/98 0.00%	FY 05/06 0.00%
FY 90/91 5.24%	FY 98/99 0.00%	FY 06/07 15.48%
FY 91/92 3.32%	FY 99/00 (10.00%)	FY 07/08 6.00%
FY 92/93 5.79%	FY 00/01 0.00%	FY 08/09 6.00%
FY 93/94 3.00%	FY 01/02 0.00%	
FY 94/95 0.00%	FY 02/03 7.29%	

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 rate increases to address the CMOM project proactively.

Interceptor Sewer Collections 2003 thru 2008



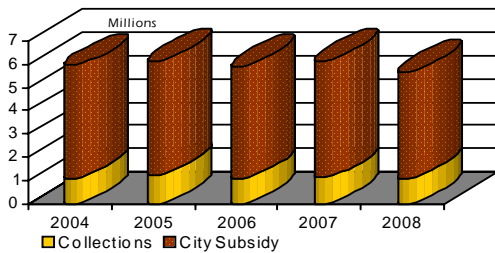
Solid Waste and Sanitation Fund

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 depleted. 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 FY08/09 fee of \$6,275,560 accounts for 86.4% of the total budget.

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

Water Quality Management Fund

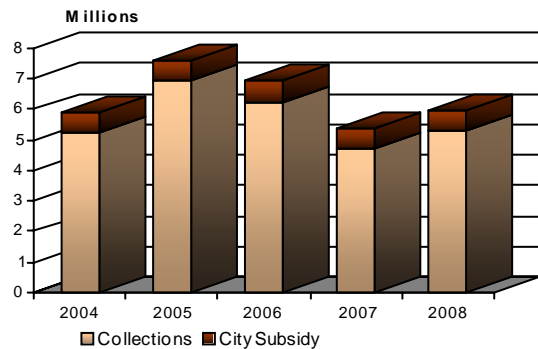
The Water Quality Management Fund was established in 1993 to comply with a Federal mandate for the City to control storm water runoff. The City is required to impose controls to reduce the discharge of pollutants in storm water to the maximum extent practicable using management practices, control techniques 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 water quality program of the City and the payment of the cost and expenses 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 water quality fees, \$5,508,723 (88.9%), and a City of Chattanooga General Fund subsidy of \$683,952 (11.0%).

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



Water Quality Collections

Fund Expenditure Summary
 Fiscal Year Ending June 30, 2006 thru 2009
 (expressed in \$1,000)

Fund Type:	Actual FY 05/06	Actual FY 06/07	Budget FY 07/08	Budget FY 08/09	BUDGET '09 Increase (Decrease)	% CHANGE FY 08/09
Enterprise Funds						
Interceptor Sewer System	48,025	48,639	41,533	43,757	2,224	5.4%
Solid Waste & Sanitation	5,639	5,870	7,463	7,264	(199)	-2.7%
Water Quality Fund	7,211	6,932	6,942	6,193	(749)	-10.8%
Total Enterprise Funds	60,875	61,441	55,939	57,214	1,275	2.3%

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 08/09, the operations and maintenance budget increased \$2,223,917, or 5.4%, due to increases related to the CMOM program, the addition of three positions, and increases in the cost of liquid chemicals and plant maintenance. The largest single change in the ISS budget for FY08/09 is the \$813,036 appropriation for solids handling operations at MBWWTP.

The debt service portion of the proposed budget for FY 08/09 decreased \$110,617 from FY 07/08. 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 08/09 decreased \$199,073. This is due to a decrease in capital improvements.

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.

Water Quality Management Fund

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

- Personnel
- Operations
- Capital Projects
- Debt Service

The City has maintained the same level of General Fund support for water quality maintenance and repairs as prior to the implementation of the water quality fee.

Enterprise Fund Revenues

Fiscal Years 2006 - 2009

Revenue Source	Actual	Actual	Budget	Budget	BUDGET '09	%	%
	FY 05/06	FY 06/07	FY 07/08	FY 08/09	INC/(DEC)	FY 08/09	OF TOTAL
Interceptor Sewer System (Fund 5100):							
Sewer Service Charges	28,907,409	30,507,080	31,984,894	35,034,044	3,049,150	9.5%	61.23%
Industrial Surcharges	3,370,750	3,737,690	2,750,000	2,900,000	150,000	5.5%	5.07%
Septic Tank Charges	188,837	285,254	212,800	225,568	12,768	6.0%	0.39%
Wheelage & Treatment							
Lookout Mountain, TN	191,556	155,004	185,186	172,341	(12,845)	-6.9%	0.30%
Dade County, GA	3,080	6,199	7,014	13,540	6,526	93.0%	0.02%
Walker County, GA	297,917	357,611	338,223	439,225	101,002	29.9%	0.77%
Collegedale, TN	206,184	218,022	243,119	291,670	48,551	20.0%	0.51%
Soddy-Daisy, TN	115,198	124,731	137,089	165,948	28,859	21.1%	0.29%
East Ridge, TN	1,057,015	977,987	1,047,955	1,017,255	(30,700)	-2.9%	1.78%
Windstone	23,334	23,193	27,138	27,147	9	0.0%	0.05%
Hamilton County, TN	454,949	540,500	560,423	680,676	120,253	21.5%	1.19%
Northwest Georgia	571,482	590,196	597,362	664,806	67,444	11.3%	1.16%
Lookout Mountain, GA	54,067	55,991	59,079	65,238	6,159	10.4%	0.11%
RInggold, GA	65,563	87,247	244,951	254,742	9,791	4.0%	0.45%
Rossville, GA	333,825	324,184	340,242	393,056	52,814	15.5%	0.69%
Red Bank, TN	397,455	443,443	486,979	498,199	11,220	2.3%	0.87%
Debt Service Northwest Georgia	410,074	410,074	447,353	447,353	0	0.0%	0.78%
Industrial User Permits	44,000	40,500	41,000	41,000	0	0.0%	0.07%
Industrial Violation Fines	2,400	12,900	0	0	0	N/A	0.00%
Garbage Grinder Fees	21,566	41,773	47,304	50,220	2,916	6.2%	0.09%
Capital Contributions	2,000	0	0	0	0	N/A	0.00%
Miscellaneous Revenue	(286,133)	20,121	0	0	0	N/A	0.00%
Fund Balance for Capital	2,490,971	2,321,695	0	0	0	N/A	0.00%
Interest Earnings	1,117,703	1,746,502	1,775,000	375,000	(1,400,000)	-78.9%	0.66%
Total Interceptor Sewer	\$40,041,202	\$43,027,897	\$41,533,111	\$43,757,028	\$2,223,917	5.4%	76.48%
Solid Waste & Sanitation(Fund 5200):							
Landfill Tipping Fees	591,567	472,828	482,275	487,572	5,297	1.1%	0.85%
Landfill Permit Fees	2,254	28,613	3,500	3,500	0	0.0%	0.01%
City of Chattanooga Tipping Fees	4,846,415	5,028,742	4,622,810	6,275,560	1,652,750	35.8%	10.97%
State Sub Recyclable Material	32,602	18,007	60,000	60,000	0	0.0%	0.10%
S/W Surcharge - State	43,929	81,223	85,000	85,000	0	0.0%	0.15%
Interest	288,110	449,711	344,870	352,750	7,880	2.3%	0.62%
Public Works Capital	0	0	1,865,000	0	(1,865,000)	-100.0%	0.00%
Misc Revenues	105,866	77,375	0	0	0	N/A	0.00%
Total Solid Waste & Sanitation	\$5,910,743	\$6,156,499	\$7,463,455	\$7,264,382	(\$199,073)	-2.7%	12.70%
Water Quality (Fund 5300):							
Water Quality Fee	5,503,635	5,539,770	4,473,434	5,398,723	925,289	20.7%	9.44%
Public Works Capital	0	0	0	0	0	N/A	0.00%
Fund Balance for Capital	2,100,000	1,565,559	1,675,000	0	(1,675,000)	-100.0%	0.00%
Misc Revenue	226,822	85,632	110,000	110,000	0	0.0%	0.19%
General Fund Subsidy	683,952	683,952	683,952	683,952	0	0.0%	1.20%
Total Water Quality	\$8,514,409	\$7,874,913	\$6,942,386	\$6,192,675	(\$749,711)	-10.8%	10.82%
Grand Totals:	\$54,466,354	\$57,059,309	\$55,938,952	\$57,214,085	\$1,275,133	2.3%	100.00%

Enterprise Fund Expenditures

Fiscal Years 2006 - 2009

Expenditures	Actual FY 05/06	Actual FY 06/07	Budget FY 07/08	Budget FY 08/09	BUDGET '09 INC/(DEC)	% CHANGE FY 08/09	% OF TOTAL
Interceptor Sewer System (Fund 5100):							
Operations & Maintenance:							
Administration	2,098,208	2,238,790	2,314,848	2,463,483	148,635	6.4%	4.31%
Safety & Training	109,475	119,881	126,757	134,825	8,068	6.4%	0.24%
Laboratory	523,942	540,449	586,812	642,928	56,116	9.6%	1.12%
Pretreatment/Monitoring	315,203	318,214	390,121	441,007	50,886	13.0%	0.77%
Engineering	234,779	249,648	351,390	367,728	16,338	4.6%	0.64%
Plant Maintenance	1,214,995	1,260,536	1,497,421	1,529,036	31,615	2.1%	2.67%
Sewer Maintenance	1,384,151	1,810,396	2,629,326	2,807,774	178,448	6.8%	4.91%
Moccasin Bend - Liquid Handling	6,623,753	6,587,538	7,284,176	7,860,615	576,439	7.9%	13.74%
Moccasin Bend - Solid Handling	3,778,427	3,843,507	3,371,527	4,184,563	813,036	24.1%	7.31%
Inflow & Infiltration	782,133	788,805	1,363,374	1,248,463	(114,911)	-8.4%	2.18%
Combined Sewer Overflow	184,498	139,996	408,375	544,400	136,025	33.3%	0.95%
Landfill Handling	1,369,450	1,403,183	1,450,000	1,725,000	275,000	19.0%	3.01%
	18,619,014	19,300,943	21,774,127	23,949,822	2,175,695	10.0%	
Pumping Stations							
Mountain Creek	18,083	22,904	26,580	21,535	(5,045)	-19.0%	0.04%
Citico	216,692	296,344	263,875	297,810	33,935	12.9%	0.52%
Friar Branch	97,914	106,871	139,420	197,140	57,720	41.4%	0.34%
Hixson 1,2,3,&4	76,255	75,520	89,172	92,323	3,151	3.5%	0.16%
19th Street	40,840	48,948	52,903	51,825	(1,078)	-2.0%	0.09%
Orchard Knob	31,410	57,194	53,250	56,460	3,210	6.0%	0.10%
South Chickamauga Creek	286,754	356,966	381,100	332,800	(48,300)	-12.7%	0.58%
Tiftonia 1&2	36,662	25,444	47,875	48,650	775	1.6%	0.09%
23rd Street	78,628	128,548	117,340	189,630	72,290	61.6%	0.33%
Latta Street	5,796	5,977	18,000	18,505	505	2.8%	0.03%
Residential Pump Stations	17,691	20,116	24,250	70,500	46,250	190.7%	0.12%
Murray Hills	9,789	8,576	16,530	17,460	930	5.6%	0.03%
Big Ridge 1 - 5	45,955	50,784	69,388	95,723	26,335	38.0%	0.17%
Highland Park	10,635	9,662	14,225	13,760	(465)	-3.3%	0.02%
Dupont Parkway	16,390	15,745	31,385	30,915	(470)	-1.5%	0.05%
VAAP	1,502	1,648	4,965	5,110	145	2.9%	0.01%
Northwest Georgia	62,432	37,337	53,320	85,425	32,105	60.2%	0.15%
Brainerd	34,403	12,532	12,270	16,215	3,945	32.2%	0.03%
East Brainerd	32,858	30,091	37,185	101,590	64,405	173.2%	0.18%
North Chattanooga	28,064	13,829	19,170	20,960	1,790	9.3%	0.04%
South Chattanooga	4,057	1,824	5,700	5,405	(295)	-5.2%	0.01%
Ooltewah-Collegedale	87,577	77,136	89,700	98,470	8,770	9.8%	0.17%
Enterprise South	238	276	3,435	3,108	(327)	-9.5%	0.01%
River Park	0	0	4,250	4,250	0	0.0%	0.01%
Ringgold Pump Station	0	7,286	21,500	98,400	76,900	357.7%	0.17%
Odor Control Pump Stations	201,754	367,482	365,000	675,000	310,000	84.9%	1.18%
	1,442,379	1,779,040	1,961,788	2,648,969	687,181	35.0%	
Depreciation	9,904,556	9,577,178	0	0	0	N/A	0.00%
Capital Improvements Program	256,433	108,954	1,155,936	627,594	(528,342)	-45.7%	1.10%
Debt Service & Reserve							
Principal	10,306,953	10,854,522	11,513,265	11,484,348	(28,917)	-0.3%	20.07%
Interest	5,004,787	4,696,538	4,487,946	4,110,598	(377,348)	-8.4%	7.18%
Trfrs to ISS Const Trust	2,490,971	2,321,695	0	0	0	N/A	0.00%
Reserve Coverage	0	0	640,049	935,697	295,648	46.2%	1.64%
	17,802,711	17,872,755	16,641,260	16,530,643	(110,617)	-0.7%	
Total Interceptor Sewer	\$48,025,093	\$48,638,870	\$41,533,111	\$43,757,028	\$2,223,917	5.4%	76.48%
Solid Waste & Sanitation(Fund 5200):							
Recycle	494,444	592,895	598,572	818,524	219,952	36.7%	1.43%
Capital Improvements	0	0	0	0	0	N/A	0.00%
Sanitary Landfill (Summitt)	181,232	108,697	344,870	352,750	7,880	2.3%	0.62%
Waste Disposal - City Landfill	1,055,485	1,072,131	963,483	1,162,888	199,405	20.7%	2.03%
Compost Waste Recycle	613,908	715,585	576,123	611,029	34,906	6.1%	1.07%
Household Hazardous Waste	100,139	117,438	125,000	100,000	(25,000)	-20.0%	0.17%
Solid Waste Reserve	0	0	535,625	435,000	(100,625)	-18.8%	0.76%
Capital Improvements	0	0	1,865,000	0	(1,865,000)	-100.0%	0.00%
Debt Service	3,193,425	3,263,008	2,454,782	3,784,191	1,329,409	54.2%	6.61%
Total Solid Waste & Sanitation	\$5,638,633	\$5,869,754	\$7,463,455	\$7,264,382	(\$199,073)	-2.7%	12.70%
Water Quality (Fund 5300):							
Water Quality Management	1,464,414	1,620,157	2,265,832	2,082,805	(183,027)	-8.1%	3.64%
Water Quality Operations	1,249,573	1,420,004	1,465,885	1,765,453	299,568	20.4%	3.09%
Renewal & Replacement	108,359	62,088	46,273	45,562	(711)	-1.5%	0.08%
Capital Improvement	2,100,000	1,565,559	1,675,000	0	(1,675,000)	-100.0%	0.00%
Depreciation and Bad Debt	0	0	0	0	0	N/A	0.00%
Debt Service	2,289,122	2,264,493	1,489,396	2,298,855	809,459	54.3%	4.02%
Total Water Quality	\$7,211,468	\$6,932,301	\$6,942,386	\$6,192,675	(\$749,711)	-10.8%	10.82%
Grand Totals:	\$60,875,194	\$61,440,925	\$55,938,952	\$57,214,085	\$1,275,133	2.3%	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 is usually recovered from those governmental units that receive benefits. The budgetary basis of accounting for these funds is the accrual method with economic resources measurement focus, 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. Funds are reported on GAAP basis in CAFR.

Municipal Fleet Services Fund accounts for revenues and expenditures associated with the operation of the City's garage, gasoline, and fleet leasing services. The cost for these services are

paid by the departments and agencies of City government and charges to external agencies.

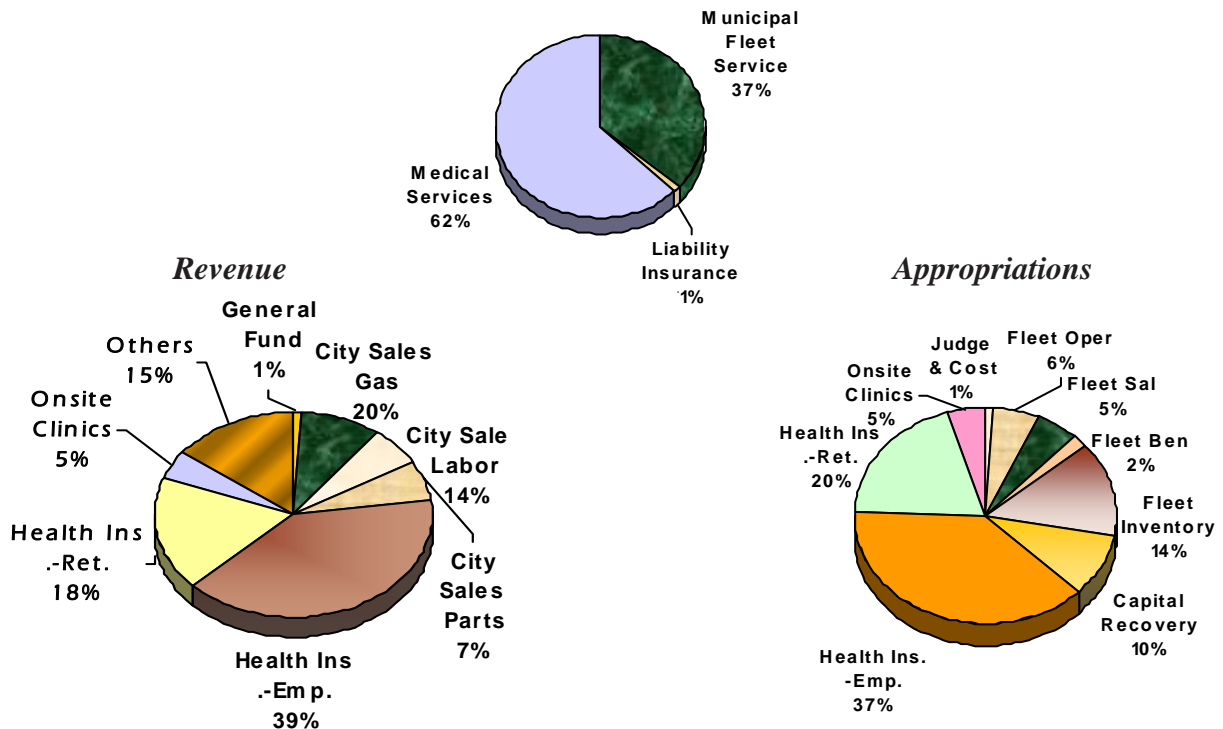
Liability Insurance Fund accounts for the City self-insurance programs for claims and losses due to liabilities arising under the laws of State and Federal governments. The costs for these programs are funded through premiums paid by the departments and agencies of City government.

Medical Services Fund accounts for the health insurance, onsite clinic, and wellness program benefits for current employees and retirees. The costs are funded by employee and department/agency premiums.

Fund	FY07/08 Budgeted Revenue & Expenses	FY07/08 Actual Revenues	FY07/08 Actual Expenses
Municipal Fleet Service Fund(1)	\$16,399,135	\$17,184,646	\$16,040,534
Liability Insurance Fund	\$800,000	\$800,000	\$734,506
Medical Services Fund	\$26,189,044	\$25,927,900	\$24,722,502

(1) Amounts include capital contributions and purchases

Fiscal Year 2008/2009 Budgeted Amount by Fund \$46,469,855



Fund Revenue Summary
Fiscal Years 2006 - 2009
(expressed in \$1,000)

Fund Type:	Actual FY 05/06	Actual FY 06/07	Budget FY 07/08	Budget FY 08/09	BUDGET '09 Increase (Decrease)	% CHANGE FY 09
Internal Service Fund						
Municipal Fleet Services	9,867	14,916	16,399	15,723	(676)	-4.1%
Liability Insurance Fund	1,650	2,173	800	3,824	3,024	378.0%
Medical Services Fund	-	-	26,189	26,922	733	2.8%
Total Internal Service Fund	11,517	17,089	43,388	46,469	2,348	5.4%

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, labor, and leased vehicles to City Departments and other municipalities and agencies.

The garages collections and rates have not increased for FY09. Users will continue to pay a \$65.00 per hour charge for garage services for vehicles that are not part of the lease program. For budgeting or planning purposes during FY09, a 25% premium is applied to parts billed to departments. Gasoline and diesel fuel will be billed to departments with an approximate 10% premium applied to cost.

Continuing in FY09 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. Started in FY07 and 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.

Medical Services Fund

Revenues are generated from health insurance premiums charged to employees, retirees, departments, and agencies, and from charges to departments and agencies for the onsite medical clinics and wellness initiative. The city currently operates two clinics and one employee fitness facility, and is planning to add an onsite pharmacy in FY08/09.

Fund Expenditure Summary
Fiscal Years 2006 - 2009
(expressed in \$1,000)

Fund Type:	Actual FY 05/06	Actual FY 06/07	Budget FY 07/08	Budget FY 08/09	BUDGET '09 Increase (Decrease)	% CHANGE FY 09
Internal Service Fund						
Municipal Fleet Services	9,557	14,700	16,399	15,723	(676)	-4.1%
Liability Insurance Fund	61	2,099	800	3,824	3,024	378.0%
Medical Services Fund	-	-	26,189	26,922	733	2.8%
Total Internal Service Fund	9,618	16,799	43,388	46,469	2,348	5.4%

Expenses

Municipal Fleet Services Fund

Expenses for these funds are primarily for personnel, inventory supplies, and vehicle purchases.

The number of positions within the Division of Fleet Services decreased from 77 to 61 from FY 02 to FY 07 and have remained constant since then. As equipment replacements were 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

Expenses fluctuate from year to year depending on advice of Counsel as a result of claims made against the City.

Medical Services Fund

Expenses are primarily for employee and retiree health insurance claims and the cost of operating the onsite clinics and wellness initiative program. The city also invests in stop loss insurance so as to mitigate the financial impact of unusually large medical claims.

Internal Service Fund Revenues

Fiscal Years 2006 - 2009

Revenue Source	Actual FY 05/06	Actual FY 06/07	Budget FY 07/08	Budget FY 08/09	BUDGET '09 INC/(DEC)	% CHANGE FY 09	% OF TOTAL
Municipal Service Station (Fund 6100):							
Amnicola Service Station:							
Fleet Fuel- City Sales	1,019,198	1,059,873	1,060,000	1,300,000	240,000	22.6%	2.80%
Fleet Fuel- Outside Sales	6,048	8,773	9,000	15,000	6,000	66.7%	0.03%
Transfers In-Gen. Govt. Cap. Fund 4103	-	-	155,000	-	(155,000)	-100.0%	0.00%
Total Amnicola Station	<u>1,025,246</u>	<u>1,068,646</u>	<u>1,224,000</u>	<u>1,315,000</u>	<u>91,000</u>	<u>7.4%</u>	<u>2.83%</u>
12th & Park Service Station:							
Fleet Fuel- City Sales	2,116,265	2,164,400	2,175,000	2,700,000	525,000	24.1%	5.81%
Fleet Fuel- Outside Sales	143,581	111,938	115,000	85,000	(30,000)	-26.1%	0.18%
Transfers In-Gen. Govt. Cap. Fund 4103	-	17,400	7,450	-	-	-	-
Total 12th & Park Station	<u>2,259,846</u>	<u>2,293,738</u>	<u>2,297,450</u>	<u>2,785,000</u>	<u>487,550</u>	<u>21.2%</u>	<u>5.99%</u>
Total Municipal Service Station	<u>\$3,285,092</u>	<u>\$3,362,384</u>	<u>\$3,521,450</u>	<u>\$4,100,000</u>	<u>578,550</u>	<u>16.4%</u>	<u>8.82%</u>
Municipal Garage (Fund 6101)							
Amnicola Garage:							
Sale of Surplus Equip/Scrap	7,895	21,066	19,860	28,263	8,403	42.3%	0.06%
Misc Revenue	6,466	-	-	-	-	N/A	0.00%
Fleet - Sale of Parts	1,382,458	1,529,674	1,500,000	1,400,000	(100,000)	-6.7%	3.01%
Outside Sale of Parts	346,895	244,804	225,000	200,000	(25,000)	-11.1%	0.43%
Sales - Labor	1,312,212	1,282,234	1,250,000	1,325,000	75,000	6.0%	2.85%
Outside Sales - Labor	261,757	265,237	240,000	270,000	30,000	12.5%	0.58%
Total Amnicola Garage	<u>3,317,683</u>	<u>3,343,015</u>	<u>3,234,860</u>	<u>3,223,263</u>	<u>(11,597)</u>	<u>-0.4%</u>	<u>6.94%</u>
12th & Park Garage:							
Fleet - Sale of Parts	1,723,991	1,675,620	1,600,000	1,400,000	(200,000)	-12.5%	3.01%
Outside Sale of Parts	2,119	6,111	-	-	-	N/A	0.00%
Sales - Labor	1,501,223	1,116,156	1,100,000	1,325,000	225,000	20.5%	2.85%
Outside Sales - Labor	2,109	1,990	-	-	-	N/A	0.00%
Total 12th & Park Garage	<u>3,229,442</u>	<u>2,799,877</u>	<u>2,700,000</u>	<u>2,725,000</u>	<u>25,000</u>	<u>0.9%</u>	<u>5.86%</u>
Total Municipal Garage	<u>\$6,547,125</u>	<u>\$6,142,892</u>	<u>\$5,934,860</u>	<u>\$5,948,263</u>	<u>13,403</u>	<u>0.2%</u>	<u>12.80%</u>
Fleet Leasing Capital (Fund 6102)							
Damage Settlements	-	60,549	72,225	125,000	52,775	73.1%	0.27%
Sale of Surplus Equip/Scrap	20,553	260,800	209,934	225,000	15,066	7.2%	0.48%
Fleet Leased Vehicles	5,624	-	-	-	-	N/A	0.00%
Vehicle Replacement Reserve	8,436	360,352	975,251	1,970,000	994,749	102.0%	4.24%
Fleet Mileage Surcharge	-	104,988	126,737	390,000	263,263	207.7%	0.84%
Use of Fund Balance	-	-	786,689	1,390,000	603,311	76.7%	2.99%
Transfers In-General Fund	-	812,897	1,500,000	-	(1,500,000)	-100.0%	0.00%
Transfers In-Gen. Govt. Cap. Fund 4103	-	3,500,000	2,572,426	-	(2,572,426)	-100.0%	0.00%
Total Fleet Leasing Capital Program	<u>\$34,613</u>	<u>\$5,099,586</u>	<u>\$6,243,262</u>	<u>\$4,100,000</u>	<u>(2,143,262)</u>	<u>-34.3%</u>	<u>8.82%</u>
Fleet Leasing Operations (Fund 6103)							
Fleet Leased Vehicles	-	247,409	623,521	1,315,000	691,479	110.9%	2.83%
Fleet Mileage Surcharge	-	63,328	76,042	260,000	183,958	241.9%	0.56%
Total Fleet Leasing Operations Program	<u>\$0</u>	<u>\$310,737</u>	<u>\$699,563</u>	<u>\$1,575,000</u>	<u>\$875,437</u>	<u>125.1%</u>	<u>3.39%</u>
Total Fleet Services	<u>\$9,866,830</u>	<u>\$14,915,599</u>	<u>\$16,399,135</u>	<u>\$15,723,263</u>	<u>(\$675,872)</u>	<u>-4.1%</u>	<u>33.84%</u>
Liability Insurance Fund (6200)							
Prior Year Surplus	0	0	0	3,424,400	3,424,400	N/A	7.37%
General Fund Transfer -1100	1,650,000	2,173,000	800,000	400,000	(400,000)	-50.0%	0.86%
Total Liability Insurance	<u>\$ 1,650,000</u>	<u>\$ 2,173,000</u>	<u>\$ 800,000</u>	<u>\$ 3,824,400</u>	<u>\$ 3,024,400</u>	<u>378.1%</u>	<u>8.23%</u>
Medical Services Fund (6300)							
Employee Premium Health Insurance	-	-	3,380,000	3,310,000	(70,000)	-2.1%	7.12%
Department Premium Health Insurance	-	-	13,310,000	13,240,000	(70,000)	-0.5%	28.49%
Department Premium Health Ins. HSA	-	-	210,000	568,000	358,000	170.5%	1.22%
Department Premium Retiree Health Ins.	-	-	4,863,000	5,154,780	291,780	6.0%	11.09%
Retiree Premium Health Insurance	-	-	1,737,000	1,841,220	104,220	6.0%	3.96%
Department Premium Pensioners	-	-	787,044	787,044	-	0.0%	1.69%
Department Premium Onsite Med. Clinics	-	-	1,860,000	1,980,498	120,498	6.5%	4.26%
Miscellaneous Revenue	-	-	42,000	40,650	(1,350)	-3.2%	0.09%
Total Medical Services	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 26,189,044</u>	<u>\$ 26,922,192</u>	<u>\$ 733,148</u>	<u>2.8%</u>	<u>57.93%</u>
Grand Total:	<u>\$11,516,830</u>	<u>\$17,088,599</u>	<u>\$43,388,179</u>	<u>\$46,469,855</u>	<u>\$2,348,528</u>	<u>5.4%</u>	<u>100.00%</u>

Internal Service Fund Expenditures

Fiscal Years 2006 - 2009

Expenditures	Actual FY 05/06	Actual FY 06/07	Budget FY 07/08	Budget FY 08/09	BUDGET '09 INC/(DEC)	% CHANGE FY 09	% OF TOTAL
Municipal Service Station (Fund 6100):							
<i>Amnicola Service Station</i>							
Salaries & Wages	63,941	45,167	46,086	47,169	1,083	2.3%	0.10%
Fringes	14,020	12,021	13,856	16,466	2,610	18.8%	0.04%
Purchased Services	136	1,334	5,500	2,500	(3,000)	-54.5%	0.01%
Materials & Supplies	-	-	870	500	(370)	-42.5%	0.00%
Vehicle Operating Expenses	2,496	2,657	-	5,000	5,000	N/A	0.01%
Inventory Supplies	900,370	888,721	850,000	1,170,000	320,000	37.6%	2.52%
Capital Outlay	-	-	155,000	-	(155,000)	-100.0%	0.00%
Gov'tl Charges, Taxes, Fees, Misc.	18,247	19,307	20,025	19,500	(525)	-2.6%	0.04%
Total Amnicola Station	999,210	969,207	1,091,337	1,261,135	169,798	15.6%	2.71%
<i>12th & Park Service Station</i>							
Salaries & Wages	67,476	60,313	61,712	63,398	1,686	2.7%	0.14%
Fringes	21,038	40,978	18,264	21,729	3,465	19.0%	0.05%
Purchased Services	5,117	5,670	7,000	4,200	(2,800)	-40.0%	0.01%
Materials & Supplies	-	-	1,870	1,500	(370)	-19.8%	0.00%
Vehicle Operating Expenses	10,190	4,405	20,000	7,100	(12,900)	-64.5%	0.02%
Insurance, Claims, Damages	80	81	-	100	100	N/A	0.00%
Inventory Supplies	1,991,721	1,920,303	1,925,000	2,450,000	525,000	27.3%	5.27%
Capital Outlay	2,455	25,004	17,450	-	(17,450)	-100.0%	0.00%
Gov'tl Charges, Taxes, Fees, Misc.	1,500	1,570	2,400	1,600	(800)	-33.3%	0.00%
Total 12th & Park Station	2,099,577	2,058,324	2,053,696	2,549,627	495,931	24.1%	5.49%
Total Municipal Service Station	\$ 3,098,787	\$ 3,027,531	\$ 3,145,033	\$ 3,810,762	\$ 665,729	21.2%	8.20%
Municipal Garage (Fund 6101)							
<i>Amnicola Garage - Repair & Maint.</i>							
Salaries & Wages	955,206	965,764	1,036,585	1,104,183	67,598	6.5%	2.38%
Fringes	288,346	295,067	364,643	403,661	39,018	10.7%	0.87%
Purchased Services	127,514	209,183	184,560	221,500	36,940	20.0%	0.48%
Materials & Supplies	21,604	17,446	28,450	20,400	(8,050)	-28.3%	0.04%
Travel	227	678	3,100	-	(3,100)	-100.0%	0.00%
Vehicle Operating Expenses	88,147	167,895	23,100	100,300	77,200	334.2%	0.22%
Insurance, Claims, Damages	8,197	8,237	8,500	9,100	600	7.1%	0.02%
Inventory Supplies	1,383,603	1,307,861	1,254,000	1,400,000	146,000	11.6%	3.01%
Capital Outlay	14,919	2,580	16,800	-	(16,800)	-100.0%	0.00%
Gov'tl Charges, Taxes, Fees, Misc.	356,541	314,031	352,016	327,458	(24,558)	-7.0%	0.70%
	3,244,304	3,288,742	3,271,754	3,586,602	314,848	9.6%	7.72%
<i>12th & Park Garage - Repair & Maint.</i>							
Salaries & Wages	950,528	855,864	1,013,332	1,025,785	12,453	1.2%	2.21%
Fringes	269,260	293,420	351,326	367,243	15,917	4.5%	0.79%
Purchased Services	84,665	118,000	139,800	89,600	(50,200)	-35.9%	0.19%
Materials & Supplies	25,799	25,313	32,250	34,200	1,950	6.0%	0.07%
Travel	1,749	-	3,000	-	(3,000)	-100.0%	0.00%
Vehicle Operating Expenses	40,367	48,436	35,500	103,400	67,900	191.3%	0.22%
Insurance, Claims, Damages	97,181	109,206	111,000	123,000	12,000	10.8%	0.26%
Inventory Supplies	1,373,091	1,271,465	1,225,000	1,070,000	(155,000)	-12.7%	2.30%
Capital Outlay	770	597	27,500	-	(27,500)	-100.0%	0.00%
Gov'tl Charges, Taxes, Fees, Misc.	322,729	273,613	322,552	287,658	(34,894)	-10.8%	0.62%
	3,166,139	2,995,914	3,261,260	3,100,886	(160,374)	-4.9%	6.67%
Total Municipal Garage	\$ 6,410,443	\$ 6,284,656	\$ 6,533,014	\$ 6,687,488	\$ 154,474	2.4%	14.39%
Fleet Leasing Capital (Fund 6102)							
Capital Outlay	43,359	4,221,265	4,859,115	1,390,000	(3,469,115)	-71.4%	2.99%
Fund Balance Reserve	-	786,689	1,384,147	2,710,000	1,325,853	95.8%	5.83%
Gov'tl Charges, Taxes, Fees, Misc.	4,336	327,856	-	-	-	N/A	0.00%
Total Fleet Leasing Capital Program	\$ 47,695	\$ 5,335,810	\$ 6,243,262	\$ 4,100,000	\$ (2,143,262)	-34.3%	8.82%
Fleet Leasing Operations (Fund 6103)							
Vehicle Operating Expenses	-	51,590	477,826	1,125,013	647,187	135.4%	2.42%
Total Fleet Leasing Operations Program	\$ -	\$ 51,590	\$ 477,826	\$ 1,125,013	\$ 647,187	135.4%	2.42%
Total Fleet Services	\$ 9,556,925	\$ 14,699,587	\$ 16,399,135	\$ 15,723,263	\$ (675,872)	-4.1%	33.84%
Liability Insurance Fund (6200)							
Special Council & Claims	60,932	2,099,298	800,000	3,824,400	3,024,400	378.1%	8.23%
Total Liability Insurance	\$ 60,932	\$ 2,099,298	\$ 800,000	\$ 3,824,400	\$ 3,024,400	378.1%	8.23%
Medical Services Fund (6300)							
Health Insurance Admin Fee	-	-	-	-	-	N/A	0.00%
Health Insurance Stop Loss	-	-	-	525,000	525,000	N/A	1.13%
Health Insurance Employees	-	-	16,900,000	15,850,000	(1,050,000)	-6.2%	34.11%
Health Insurance Retirees	-	-	6,600,000	7,729,000	1,129,000	17.1%	16.63%
Pharmacy	-	-	-	-	-	N/A	0.00%
Employee Assistance Program (EAP)	-	-	42,000	40,650	(1,350)	-3.2%	0.09%
COBRA	-	-	-	10,000	10,000	N/A	0.02%
Health Insurance Pensioners	-	-	787,044	787,044	-	0.0%	1.69%
On-site Med Clinic Administration	-	-	1,525,700	1,036,000	(489,700)	-32.1%	2.23%
On-site Med Clinic #1 King St.	-	-	73,100	164,150	91,050	124.6%	0.35%
On-site Med Clinic #2 Amnicola	-	-	67,200	109,600	42,400	63.1%	0.24%
On-site Med Clinic Other OccMed Cst	-	-	-	479,600	479,600	N/A	1.03%
Wellness Initiative Administration	-	-	174,000	160,948	(13,052)	-7.5%	0.35%
Wellness Initiative Fitness Facility	-	-	20,000	30,200	10,200	51.0%	0.06%
Total Medical Services	\$ -	\$ -	\$ 26,189,044	\$ 26,922,192	\$ 733,148	2.8%	57.93%
Grand Totals	\$ 9,617,857	\$ 16,798,885	\$ 43,388,179	\$ 46,469,855	\$ 2,348,528	5.4%	100.00%





General Government

www.chattanooga.gov

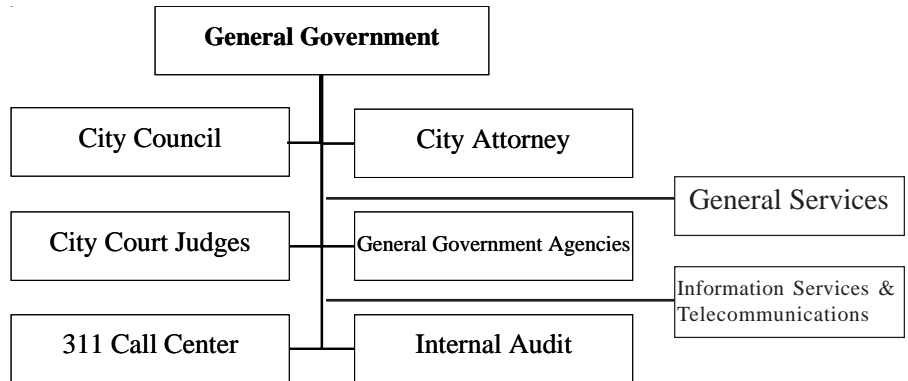
Mission:

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 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 FY07	Goal FY08	Actual FY08	Goal FY09
311 service requests created	75,374	80,000	72,663	80,000
311 service requests closed	99%	100%	99%	100%
Customer satisfaction rating	82%	90%	N/A	90%
Total City Fleet	1,709	1,680	1,769	1,680
Total City Fleet Repairs and Maintenance	\$5,810,912	\$5,900,000	\$6,115,427	\$5,900,000
Days from Council Meeting to minutes	2	2	2	2
Paid in full prior to judgement	43.1%	50.0%	40.1%	50.0%
Percent with final judgement	69.0%	80.0%	69.0%	80.0%

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

Department Summary

	Actual FY05/06	Actual FY 06/07	Budget FY 07/08	Budget FY 08/09
City Council Office	\$ 619,012	\$ 677,010	\$ 708,603	\$ 741,598
Office of City Court Judges	596,737	673,217	690,498	706,699
Office of City Attorney	980,859	1,011,391	1,108,441	1,134,824
Supported Agencies	13,503,027	12,860,316	12,850,253	13,207,398
Debt Service	9,801,307	11,567,051	9,392,174	12,166,456
311 Call Center	379,857	425,833	496,279	520,341
Internal Audit	321,272	436,416	491,256	499,419
Information Services	-	2,922,377	3,087,084	3,272,020
General Services	-	2,194,765	2,405,178	2,373,471
Other General Government Activities	8,575,935	12,878,709	6,474,875	2,136,366
Total Expenditures	\$34,778,006	\$45,647,085	\$37,704,641	\$36,758,592
Per Capita	\$224.59	\$294.95	\$224.04	\$216.37
Positions Authorized	37	174	177	177

Resources

	Actual FY05/06	Actual FY 06/07	Budget FY 07/08	Budget FY 08/09
Personnel	\$ 2,006,467	\$ 5,902,135	\$ 6,655,073	\$ 6,644,299
Overtime	4,139	15,078	4,000	2,000
Operating	32,767,400	39,729,872	31,045,568	30,112,293
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 2008/2009.

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 Council

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.....\$255,000

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.....\$3,851,000

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.....\$2,640,000

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.....\$1,000,000

Chattanooga History Center

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.....\$990,007

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, and 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.....\$1,258,632

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 City of 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.....\$400,000

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 bring outside dollars into the community, as well as providing a place for local organizations to hold events.
City's Contribution.....\$200,000

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.....\$300,000

Railroad Authority

The Railroad Authority is governed by a board which includes the 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.....\$190,150

Front Porch Alliance

The Front Porch Alliance seeks to mobilize groups such as churches and faith-based organizations to have a greater impact in the low and moderate-income neighborhoods where they are located.
City Contribution.....\$30,000

Choose Chattanooga

Choose Chattanooga is a marketing effort designed to increase area population growth as a necessary ingredient to accelerating economic development and organically increasing the local tax base. Funding will be used to promote Hamilton County to retirees and others who might potentially locate in the Chattanooga area.
City Contribution.....\$25,000

Resources				
	Actual FY05/06	Actual FY06/07	Budget FY07/08	Budget FY08/09
Air Pollution Control Bureau	270,820	270,820	270,820	270,820
Allied Arts Council	250,000	155,000	255,000	255,000
Bessie Smith Hall, Inc.	70,000	70,000	70,000	70,000
CARTA	3,415,300	3,665,300	3,738,606	3,851,000
Chattanooga African-Museum				
Building Maintenance	55,825	57,019	57,019	57,019
Chattanooga Area Urban League	50,000	50,000	50,000	50,000
Chattanooga Downtown Partnership	140,000	100,000	100,000	100,000
Chattanooga - Hamilton County				
Bicentennial Library	2,487,660	2,487,660	2,487,660	2,640,000
Chattanooga Neighborhood Enterprises	1,500,000	1,500,000	1,000,000	1,000,000
Chattanooga History Center	24,000	24,000	24,000	24,000
Chatt. Area Regional Council of Gov.				
Southeast Tennessee Dev. District	31,111	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	942,817	942,817	942,817	990,007
Scenic Cities Beautiful	22,888	22,888	22,888	22,888
Tennessee Riverpark	1,037,336	1,090,648	1,229,321	1,258,632
WTCI TV 45	60,000	60,000	60,000	60,000
Liability Insurance Fund	1,650,000	2,173,000	800,000	400,000
Enterprise Center	100,000	100,000	100,000	100,000
Carter Street Corp	N/A	150,000	200,000	200,000
Community Impact of Chattanooga	N/A	250,000	300,000	300,000
Railroad Authority	20,000	20,000	20,000	20,000
Enterprise South Nature Park	N/A	82,076	168,034	238,101
Stop the Madness	N/A	100,000	100,000	0
Front Porch Alliance	N/A	0	32,000	30,000
Choose Chattanooga	N/A	0	25,000	25,000
TOTAL	12,335,257	13,609,839	12,291,776	12,201,078





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 are 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 05/06	Actual FY 06/07	Budget FY 07/08	Budget FY 08/09
Capital Fund	2,664,000	2,007,852	2,845,000	1,419,467
African American Chamber	150,000	150,000	150,000	150,000
Chamber for Economic Devel	400,000	400,000	450,000	450,000
Chamber Marketing-Enterprise South	0	0	0	75,000
Chattanooga Opportunity Fund	472,213	0	0	0
Business Development Initiative	75,000	75,000	0	0
Tourist Development Debt Service	497,075	47,635	0	0
Net Debt Service	4,823,423	7,921,142	8,580,663	9,370,806
Total Expenditures	\$ 9,081,711	\$ 10,601,629	\$ 12,025,663	\$ 11,465,273
City Only Sales Tax	\$ 10,153,916	\$ 10,566,227	\$ 10,935,000	\$ 11,465,273
Unreserved Fund Balance	0	0	1,090,663	0
TDZ State Sales Tax	427,823	0	0	0
TDZ County Sales tax	69,252	47,635	0	0
Interest Income	458,029	240,432	0	0
Total Revenues	\$ 11,109,020	\$ 10,854,294	\$ 12,025,663	\$ 11,465,273
Per Capita	\$ 58.65	\$ 68.50	\$ 71.46	\$ 67.49





Community Development

Beverly P. Johnson, Administrator

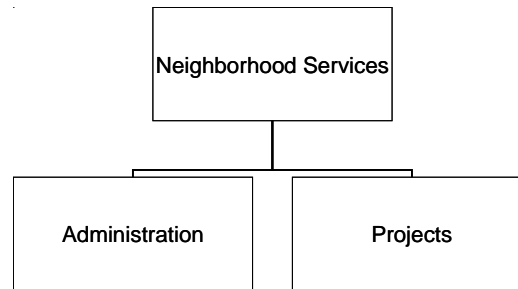
www.chattanooga.gov/communitydev

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.

- ❶ Increase neighborhood understanding of fair housing regulations to make sure good quality housing is accessible for lower income residents.
- ❷ 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.
- ❸ Help homeowners preserve existing housing and restore structures that have become uninhabitable.
- ❹ Encourage home ownership as a means of further stabilizing the community.

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

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

To increase employment in lower income areas.

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

Performance Measures	Actual	Goal	Actual	Goal
	FY07	FY08	FY08	FY09
Increase the stock of safe, affordable rental units	129	90	57	90
Rehabilitate substandard housing # of units	188	100	171	100
Assist first time LMI(low/moderate income) purchase with mortgages	88	120	69	120
# of Participants in Homebuyer Education Programs	179	200	164	200

*N/A=Not Available

Community Development

Beverly P. Johnson, Administrator

www.chattanooga.gov/communitydev

Department Summary

	Actual FY 05/06	Actual FY 06/07	Budget FY 07/08	Budget FY 08/09
Administration	413,945	416,424	583,265	562,837
Community Dev Projects	4,589,961	6,183,655	4,513,676	3,570,893
Total Expenditures	\$ 5,003,906	\$ 6,600,079	\$ 5,096,941	\$ 4,133,730
Per Capita	\$ 32.31	\$ 42.65	\$ 30.29	\$ 24.33
Positions Authorized	7	7	7	7

Resources

	Actual FY 05/06	Actual FY 06/07	Budget FY 07/08	Budget FY 08/09
Personnel	\$ 314,022	\$ 340,854	\$ 355,000	\$ 390,000
Overtime	0	0	0	0
Operating	4,689,884	6,259,225	4,741,941	3,743,730
Revenue	4,485,829	7,031,562	5,096,941	4,133,730



Department of Finance & Administration

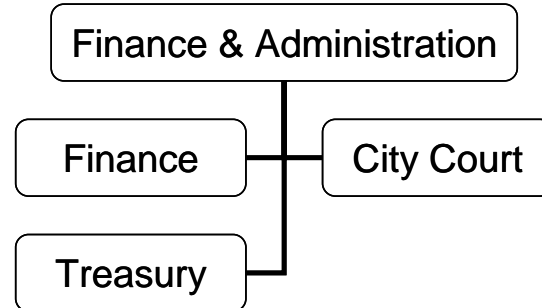
Daisy W. Madison, Administrator
 Vickie Haley, Deputy Finance Officer
www.chattanooga.gov/finance

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
	FY07	FY08	FY08	FY09
Cash Management Yield on investment portfolio	5.2%	5.0%	5.2%	5.0%
% of Current Levy Collected	96.0%	97.0%	96.0%	97.0%
Annual Debt Service Requirement as % of General Fund	5.6%	5.0%	5.6%	5.0%
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, Deputy Finance Officer

www.chattanooga.gov/finance

Department Summary

	Actual FY 05/06	Actual FY 06/07	Budget FY 07/08	Budget FY 08/09
Finance	\$1,721,504	\$1,997,681	\$2,114,542	\$2,177,519
Treasurer	582,718	740,631	697,618	768,711
City Court Clerk	953,621	1,049,782	1,108,733	1,130,520
Information Services	2,802,664	0	0	0
Purchasing	874,367	0	0	0
Building Maintenance	546,146	0	0	0
Radio & Electronics	429,976	0	0	0
Real Estate	155,837	0	0	0
Fleet Services	9,513,568	0	0	0
Total Expenditures	\$ 17,580,401	\$ 3,788,094	\$ 3,920,893	\$ 4,076,750
Per Capita	\$ 113.53	\$ 24.48	\$ 23.30	\$ 24.00
Positions Authorized	199	66	66	67

Resources

	Actual FY 05/06	Actual FY 06/07	Budget FY 07/08	Budget FY 08/09
Personnel	\$ 6,158,200	\$ 2,915,760	\$ 3,239,823	\$ 3,415,802
Overtime	16,592	6,642	5,200	5,200
Operating	1,892,042	578,688	675,870	655,748
Revenue	9,866,828	-	-	-



Department of Police

Freeman Cooper, Chief of Police
Mark Rawlston, Deputy Police Chief

www.chattanooga.gov/police/

Mission:

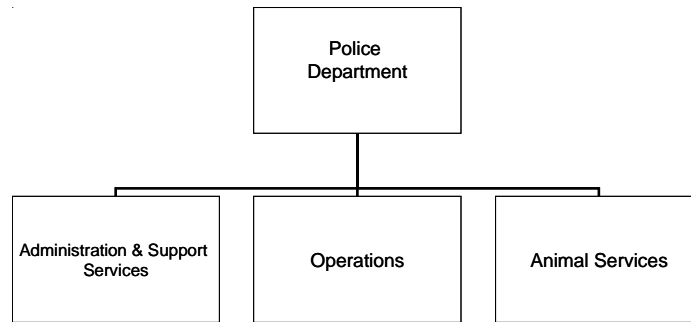
To work cooperatively with the public and within the framework of the constitutions of the United States and the State of Tennessee to enforce the laws, preserve the peace, maintain order, and provide for a safe community.

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

- 1 Reduce all Crime 3% in 2007 (Calendar Year)
- 2 Reduce all Property Crime 5% in 2007 (Calendar Year)
- 3 Meet or surpass national Uniform Crime Report crime reduction trends each year.

Prevent Crime and Make Citizens Safe

- 1 Increase traffic safety
- 2 Reduce "broken window" crimes & violations
- 3 Maximize the visibility and effectiveness of police officers.

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

- 1 Create a safe, orderly and appealing destination for visitors
- 2 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

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

Department of Police

Freeman Cooper, Chief of Police

Mark Rawlston, Deputy Police Chief

www.chattanooga.gov/police/

Department Summary				
	Actual FY 05/06	Actual FY 06/07	Budget FY 07/08	Budget FY 08/09
Police Administration	\$ 2,093,417	\$ 2,281,409	\$ 1,993,701	\$ 2,314,701
Operations	27,111,824	28,692,413	30,005,797	31,628,234
Animal Services	966,199	1,051,581	1,114,572	1,114,572
Support Services	7,659,626	8,997,568	9,122,046	8,226,032
Total	\$ 37,831,066	\$ 41,022,971	\$ 42,236,116	\$ 43,283,539
Per Capita	\$ 244.30	\$ 265.07	\$ 250.97	\$ 254.78
Positions Authorized	678	685	685	685

Resources				
	Actual FY 05/06	Actual FY 06/07	Budget FY 07/08	Budget FY 08/09
Personnel	\$ 30,450,937	\$ 32,892,959	\$ 35,586,751	\$ 37,060,844
Overtime	959,759	1,185,371	705,000	725,000
Operating	6,420,370	6,944,641	5,945,045	5,497,695
Revenue	471,610	409,800	356,900	368,200



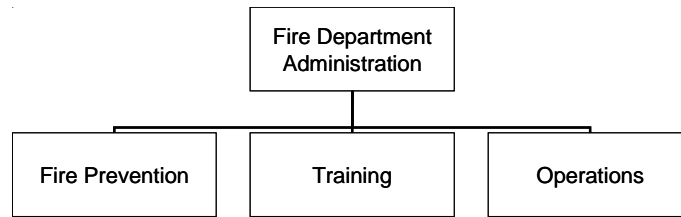
Department of Fire

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 FY07	Goal FY08	Actual FY08	Goal FY09
Average response time (Department)	5:05	5:00	5:05	5:00
Inspections	3,774	3,116	5,978	3,116
Civilian Deaths	1	-	2	-
Civilian injuries	1	-	8	-
Firefighter Injuries	50	-	46	-
Property Damage (\$million)	\$8.4	\$ 5.45	\$8.4	\$ 5.45
Fire Calls	1,172	-	995	-
Non-Fire Calls	10,240	-	10,854	-

*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 05/06	Actual FY 06/07	Budget FY 07/08	Budget FY 08/09
Fire Operations	\$ 23,920,021	\$ 25,692,643	\$ 27,303,390	\$ 28,534,996
Fire Utilities	280,916	277,016	301,000	0
Total Expenditures	\$ 24,200,937	\$ 25,969,659	\$ 27,604,390	\$ 28,534,996
Per Capita	\$ 156.27	\$ 167.80	\$ 164.03	\$ 167.97
Positions Authorized	418	417	417	417

Resources				
	Actual FY 05/06	Actual FY 06/07	Budget FY 07/08	Budget FY 08/09
Personnel	\$ 21,660,147	\$ 23,150,790	\$ 24,921,062	\$ 25,882,294
Overtime	15,696	23,065	10,000	20,000
Operating	2,525,094	2,818,905	2,673,328	2,652,702
Revenue	745	745	750	750



Department of Public Works

Steve Leach, Administrator

Lee Norris, Deputy Administrator

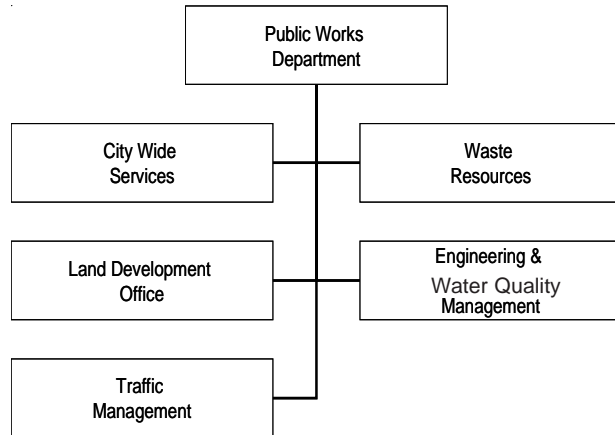
www.chattanooga.gov/pubworks/

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.

- ❶ To achieve 100% compliance with applicable Federal and State clean water laws and regulations
- ❷ Increase the number of clean communities by striving for 100% maintenance of rights-of-way, and dependable scheduled curbside garbage collection.
- ❸ 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.

- ❶ Strive to consistently provide "on time" response to citizen service requests and inquiries.
- ❷ 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.
- ❸ 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

- ❶ Maintain and increase the quality of paved streets.
- ❷ Maintain treatment plant, landfill and sewers in compliance with federal and state regulations.
- ❸ Maintain and improve the condition and flow of the storm water infrastructure to address any existing or anticipated problem areas.
- ❹ 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	Goal	Actual	Goal
	FY07	FY08	FY08	FY09
City Wide Service CSRs closed on time	94.9%	95.0%	95.2%	95.0%
Trash Flash CSRs closed on time	97.1%	96.0%	96.9%	96.0%
Engineering CSRs closed on time	92.9%	95.0%	77.1%	95.0%
Missed Garbage CSRs closed on time	97.2%	96.0%	94.4%	96.0%
Traffic Engineering CSRs closed on time	90.6%	95.0%	94.4%	95.0%
Waste Resources CSRs closed on time	98.7%	96.0%	95.9%	96.0%

*CSR Customer Service Request

	Actual FY 05/06	Actual FY 06/07	Budget FY 07/08	Budget FY 08/09
General Fund	\$ 28,686,559	\$ 29,768,637	\$ 30,575,023	\$ 33,074,616
Interceptor Sewer Fund	38,120,537	41,264,864	41,533,111	43,757,210
Solid Waste Fund	5,638,633	5,869,754	5,598,455	7,264,382
WaterQuality Fund	7,211,468	7,874,913	6,267,386	6,192,675
State Street Aid Fund	4,772,020	4,526,994	4,785,000	4,720,290
Total Expenditures	\$ 84,429,217	\$ 89,305,162	\$ 88,758,975	\$ 95,009,173
Per Capita	\$ 543.69	\$ 576.71	\$ 573.52	\$ 612.21
Positions Authorized	624	609	618	620

Resources				
	Actual FY 05/06	Actual FY 06/07	Budget FY 07/08	Budget FY 08/09
Personnel	\$ 27,679,845	\$ 26,123,424	\$ 27,932,254	\$ 30,136,582
Overtime	318,982	761,418	852,303	736,763
Operating	56,430,390	65,579,813	59,974,418	64,135,828
Revenue	47,792,410	60,154,871	58,683,952	58,048,741



Parks & Recreation

Larry Zehnder, Administrator

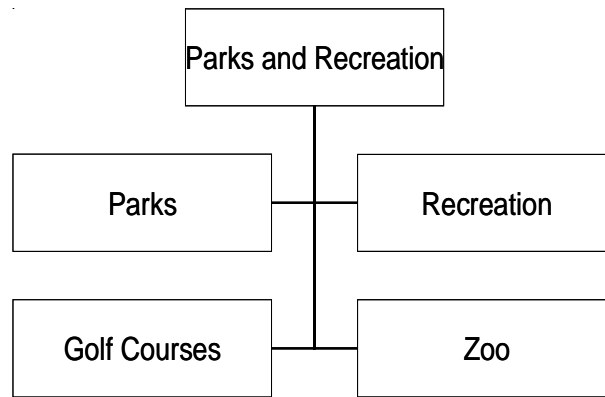
www.chattanooga.gov/cpr

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
	FY07	FY08	FY08	FY09
Park Permit CSRs closed on time	92.8%	90%	98.9%	95%
Park reservation CSRs closed on time	84.3%	90%	99.4%	95%
Park work requests closed on time	73.6%	90%	87.4%	90%
Recreation Center Attendance	458,331	460,000	567,444	575,000

Parks & Recreation

Larry Zehnder, Administrator

www.chattanooga.gov/cpr

Department Summary

	Actual FY 05/06	Actual FY 06/07	Budget FY 07/08	Budget FY 08/09
Administration	\$ 942,579	\$ 1,082,990	\$ 1,132,079	\$ 1,093,192
Program Services	4,309,066	4,557,224	4,679,834	4,841,278
Parks & Facilities	4,117,474	4,694,415	5,067,543	5,060,762
Chattanooga Zoo	464,867	515,376	516,414	528,501
Municipal Golf	1,663,687	1,771,579	1,749,257	1,963,938
Total Expenditures	\$ 11,497,673	\$ 12,621,584	\$ 13,145,127	\$ 13,487,671
Per Capita	\$ 74.25	\$ 81.55	\$ 78.11	\$ 79.39
Positions Authorized	217	229	229	229

Resources

	Actual FY 05/06	Actual FY 06/07	Budget FY 07/08	Budget FY 08/09
Personnel	\$ 7,548,223	\$ 8,231,777	\$ 9,167,048	\$ 9,303,297
Overtime	70,400	81,452	74,145	57,394
Operating	3,879,050	4,308,355	3,903,934	4,126,980
Revenue	2,933,789	3,104,484	3,154,635	3,512,809



Department of Human Services

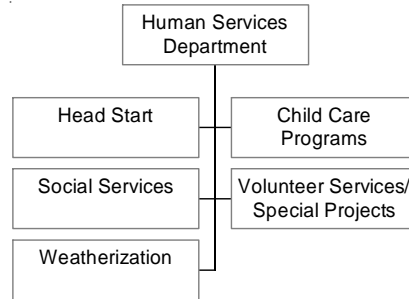
Bernadine Turner, Administrator
 Tommie L. Pruitt, Deputy Administrator
www.chattanooga.gov

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 06/07	Goal FY 07/08	Actual FY 07/08	Goal FY 08/09
Number of foster grandparents	113	95	104	110
Gas, electric, water shutoffs prevented	2,176	2,100	4,030	2,800
Homeless preventions	838	750	947	800
Participants in food distribution program	5,963	5,000	8,064	6,000
Dwelling units weatherized	88	75	80	90
Headstart funded enrollment	622	622	622	622
Early Headstart funded enrollment	146	146	146	146
Children immunized	865	873	897	900
Parents in adult ed/GED training	166	168	169	175

Department of Human Services

Bernadine Turner, Administrator
Tommie L. Pruitt, Deputy Administrator

www.chattanooga.gov

Department Summary

	Actual FY 05/06	Actual FY 06/07	Budget FY 07/08	Budget FY 08/09
Administration	1,038,336	1,073,817	911,640	824,993
Head Start	8,101,851	7,897,542	7,784,522	7,688,713
Day Care	846,308	883,255	843,448	802,226
Weatherization	366,290	368,197	378,750	340,427
Foster Grandparents	493,002	507,535	462,384	509,780
LIEAP	1,464,389	2,106,035	2,101,908	1,422,421
CSBG	710,944	759,670	774,129	810,366
Human Services Programs	632,210	270,666	105,435	247,500
City General Relief	72,167	74,530	72,868	72,868
Total Expenditures	13,725,497	13,941,247	13,435,084	12,719,294
Per Capita	\$ 88.64	\$ 90.08	\$ 79.83	\$ 74.87
Authorized Positions	322	294	289	289

Resources

	Actual FY 05/06	Actual FY 06/07	Budget FY 07/08	Budget FY 08/09
Personnel	7,517,675	7,318,244	7,518,273	7,356,460
Overtime	48,450	41,269	51,650	60,000
Operating	6,159,372	6,581,734	5,865,161	5,302,834
Revenue	13,452,789	13,681,671	13,435,084	12,719,294
Total Expenditures	13,725,497	13,941,247	13,435,084	12,719,294

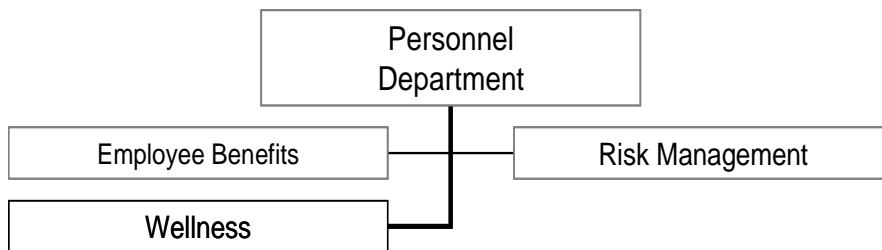


Department of Personnel

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

- ① Determine the percentage of applicants that are qualified/well qualified.
- ② Reduce to zero the number of positions posted for which no qualified candidates apply.
- ③ Determine and reduce the number of declined job offers.

Recruit and retain a diversified workforce that reflects a representation of the local workforce.

- ① Recruit individuals that are representative of local demographics.
- ② Seek diversity across all strata of pay and position.
- ③ Retain a well qualified, diverse workforce.

Retain a well-qualified and experienced workforce.

- ① Reduce turnover of the most successful employees, and make a concerted effort to retain those that have been highly qualified and productive.
- ② 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 07	Goal FY 08	Actual FY 08	Goal FY 09
Avg. eligible candidates per Requisition	N/A	6.0	6.38	6.0
Positions where qualified candidate found	100%	100%	100%	100%
Declined job offers	17	<30	16	<30
Turnover rate	8.1%	<10%	7.4%	<10%
Number of promotions	88	100	100%	100
Compliance with law	100%	100%	100%	100%
Workforce Diversity-Overall (+/-3%)	86.25%	85%	86.25%	85%
Workforce Diversity-Minorities (+/-3%)	95.31%	90%	95.31%	90%

Department of Personnel

Donna Kelley, Administrator

Susan Dubose, Deputy Administrator

www.chattanooga.gov

Departmental Summary

	Actual FY06	Actual FY 07	Budget FY08	Budget FY09
Administration	\$ 1,210,463	\$ 1,170,779	\$ 1,257,150	\$ 1,132,259
Physical Exams	108,590	9,450	10,000	13,000
Wellness	261,640	96,471	-	-
Employee Insurance Office	343,797	442,344	495,915	290,234
Employee Insurance Program	4,114,148	3,984,557	4,992,044	5,240,474
Job Injury Administration	74,980	104,314	78,600	70,000
Total Expenditures	\$ 6,113,618	\$ 5,807,915	\$ 6,833,709	\$ 6,745,967
Per Capita	\$ 39.48	\$ 37.53	\$ 40.61	\$ 40.08
Positions Authorized	19	21	21	21

Resources

	Actual FY 06	Actual FY 07	Budget FY 08	Budget FY 09
Personnel	\$ 1,063,243	\$ 1,198,802	\$ 1,174,510	\$ 1,181,155
Overtime	-	-	-	-
Operating	5,050,375	4,609,114	5,659,199	5,564,812
Revenue	105,330	144,153	25,000	25,000



Mission:

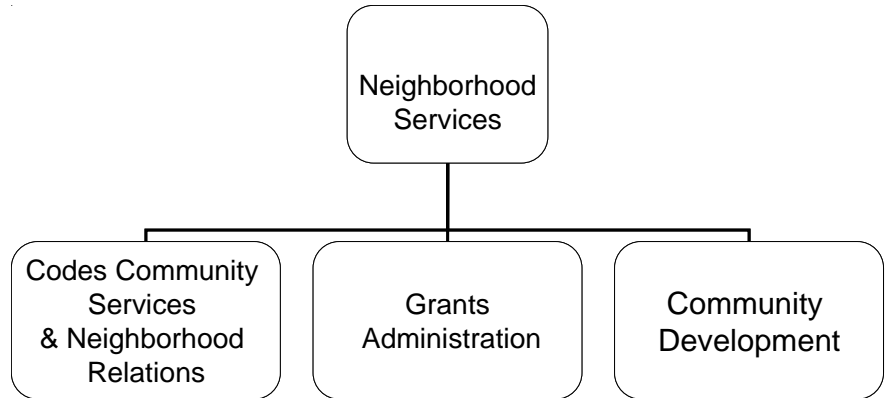
Make all Chattanooga neighborhoods a choice for people to live and invest in through the elimination of blight, code enforcement and individual participation and expended civic engagement.

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 FY07	Goal FY08	Actual FY08	Goal FY09
Abandoned vehicle CSRs dosed on time	93%	95%	93%	95%
Housing CSRs dosed on time	97%	95%	97%	95%
Illegal dumping CSRs dosed on time	83%	95%	83%	95%
Litter CSRs dosed on time	95%	95%	95%	95%
Vacant lot overgrowth CSRs dosed on time	94%	95%	94%	95%
Non-vac overgrowth CSRs dosed on time	97%	95%	97%	95%

Department of Neighborhood Services

Beverly P. Johnson, Administrator

Anthony Sammons, Deputy Administrator

www.chattanooga.gov/neighserv/

Department Summary

	Actual FY 05/06	Actual FY 06/07	Budget FY 07/08	Budget FY 08/09
Administration	\$ 328,316	\$ 465,454	\$ 519,694	\$ 535,534
Grants Administration	104,431	71,953	78,058	79,087
Codes & Community Svc	728,192	1,206,490	1,332,229	1,338,792
Neighbor Relations & Grants	462,755	86,600	86,800	55,000
Community Development	5,003,906	6,600,079	5,096,941	4,133,730
Total	\$ 6,627,600	\$ 8,430,576	\$ 7,113,722	\$ 6,142,143
Per Capita	\$ 42.80	\$ 54.47	\$ 42.27	\$ 36.15
Positions Authorized	36	36	36	36

Resources

	Actual FY 05/06	Actual FY 06/07	Budget FY 07/08	Budget FY 08/09
Personnel	\$ 1,502,622	\$ 1,748,264	\$ 1,809,503	\$ 1,893,393
Overtime	2,512	544	8,500	1,000
Operating	5,122,466	6,681,769	5,295,719	4,247,750
Revenue	4,485,829	7,031,562	5,096,941	4,133,730



Department of Executive Branch

Ron Littlefield, Mayor
L. Dan Johnson, Chief of Staff
www.chattanooga.gov

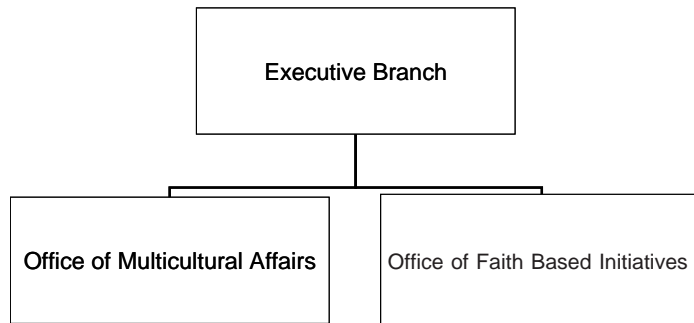
Mission:

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 develop partnerships and resources that would empower efficient models of government with business and faith-based cooperation. The Great Ideas Competition is a scholarship based program initiated by Mayor Littlefield to reward high school juniors and seniors for their innovative ideas.



Goals & Objectives:

Office of Multicultural Affairs

Eliminate discrimination in all its forms.

- ① Track hotline complains of discrimination and report to board.
- ② Work with other agencies (i.e., UD, THRC, EEOC) to ensure City compliance.
- ③ Act as resource to City of Chattanooga Departments to ensure compliance with non-discrimination policies at the Federal, State and Local level.

Create a climate for equity and equal opportunity.

- ① Organize committees and task forces to educate the community.

Promote cross cultural communication

- ① Create collaborative community projects.
- ② Identify and network with culturally diverse organizations and communities.

Open communication between conflicting groups

- ① Conduct research and studies.
- ② Liaison with appropriate advocacy groups to promote diversity principles.

Office of Faith Based Initiatives

Improve social services and their accessibility to all of our citizens

- ① Identify and assist in developing programs to address social issues in our neighborhoods and communities.
- ② Develop or enhance outreach programs that educate and enrich the lives of our youth and senior citizens.

Develop partnerships between government, business and faith-based organizations

- ① Assist social service programs that employ the resources of the faith community.
- ② Provide open communications between government agencies in the area of faith-based concerns.

Prevent and end chronic poverty and homelessness

Department of Executive Branch

Ron Littlefield, Mayor

L. Dan Johnson, Chief of Staff

www.chattanooga.gov

Departmental Summary

	Actual FY 05/06	Actual FY 06/07	Budget FY 07/08	Budget FY 08/09
Mayor's Office	956,316	1,067,321	938,761	879,255
Office of Faith Based Initiatives	68,371	202,467	329,074	346,961
Great Ideas Competition	-	11,686	60,000	30,000
Office of Multicultural Affairs	70,069	361,669	459,296	459,296
Office of Asset Management	109,079	-	-	-
Total Expenditures	1,203,835	1,643,143	1,787,131	1,715,512
Per Capita	\$ 7.75	\$ 10.61	\$ 11.55	\$ 11.05
Positions Authorized	11	15	16	16

Resources

	Actual FY 05/06	Actual FY 06/07	Budget FY 07/08	Budget FY 08/09
Personnel	978,551	1,001,091	1,295,922	1,274,937
Overtime	167	199	-	-
Operating	225,116	397,709	491,209	440,575
Revenue				

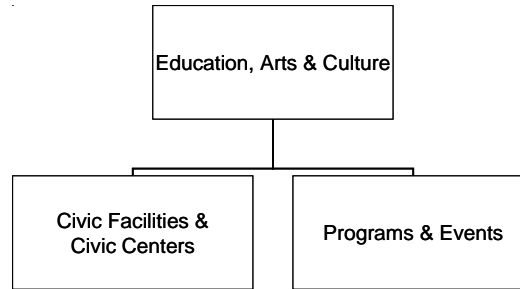


Education, Arts & Culture

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 Provide safe and secure venues with quality programs and productions for all Chattanoogaans to enjoy.
- ❷ Identify and maintain opportunities for education, arts and cultural programs by actively seeking and sustaining sponsorships, partnerships and grants.
- ❸ Launch a capital campaign for renovation of the Soldiers and Sailors Memorial Auditorium, the Tivoli Theatre, and the Community Theatre.
- ❹ Promote film production through the Chattanooga SE/TN Film Commission.
- ❺ Cultivate new partnerships with public and private educational institutions and organizations.
- ❻ Strengthen and develop effective community programming through collaboration with all City departments, as well as public and educational organizations.

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.

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, schools, recreation centers, and area churches.
- ❷ Expand programming that addresses diversity issues, social issues and community concerns.
- ❸ Continue to work with area social services, art, and educational agencies to expand access to education, arts and cultural programs within the community.

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.

Performance Measures	Actual FY07	Goal FY08	Actual FY08	Goal FY09
Civic Facilities - Attendance	278,604	280,000	288,361	290,000
Civic Facilities - # of Events	421	495	374	425
Civic Centers - Attendance	30,684	50,000	51,339	55,000

Education, Arts & Culture

Missy Crutchfield, Administrator

David Johnson, Deputy Administrator

Department Summary

	Actual FY 05/06	Actual FY 06/07	Budget FY 07/08	Budget FY 08/09
Administration	\$ 226,999	\$ 313,811	\$ 407,878	\$ 356,338
Civic Facilities	1,348,770	1,497,724	1,584,854	1,632,876
Arts & Culture	85,076	334,860	374,714	291,773
Programs	0	0	0	66,895
Total Expenditures	\$ 1,660,845	\$ 2,146,395	\$ 2,367,446	\$ 2,347,882
Per Capita	\$ 10.73	\$ 13.87	\$ 14.07	\$ 13.82
Positions Authorized	24	26	26	26

Resources

	Actual FY 05/06	Actual FY 06/07	Budget FY 07/08	Budget FY 08/09
Personnel	\$ 911,093	\$ 1,237,656	\$ 1,378,415	\$ 1,371,180
Overtime	45,317	45,317	45,996	42,271
Operating	704,435	863,422	943,035	934,431
Revenue	750,030	869,835	752,500	944,500

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 six years and the relationship between Direct and Indirect Indebtedness.

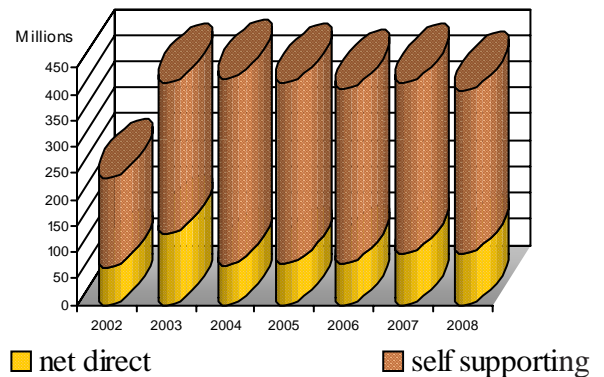
Gross outstanding indebtedness as of June 30, 2008 is \$415,375,442. This amount includes a 30-year capital lease of \$111,411,938 with final payment due on October 1, 2030 and 5-year capital lease of \$3,800,000 (balance on June 30, 2008 is \$1,191,838) with final payment due on July 1, 2009. Total authorized unissued debt at June 30, 2008 related to the 2004 TMBF Loan is \$1,603,620.

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.

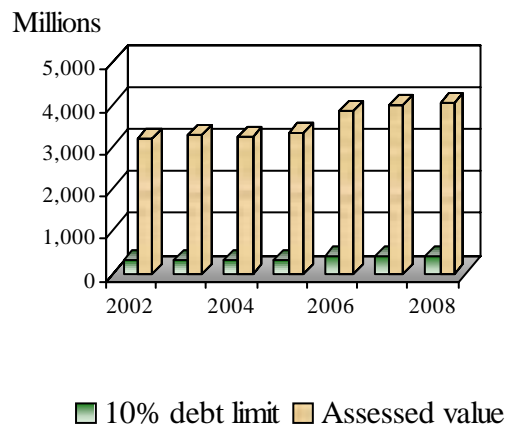
Sec.6.107. General Debt Limit. Hereafter no bonds shall be issued by the City of Chattanooga in such an aggregate amount as will create or increase the total bonded indebtedness of said City more than ten percent (10%) of the assessed valuation for the preceding year of all taxable property in said City.

The chart to your right shows the debt limit for the past six 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.

**Outstanding Debt
Fiscal Year 2002 thru 2008**

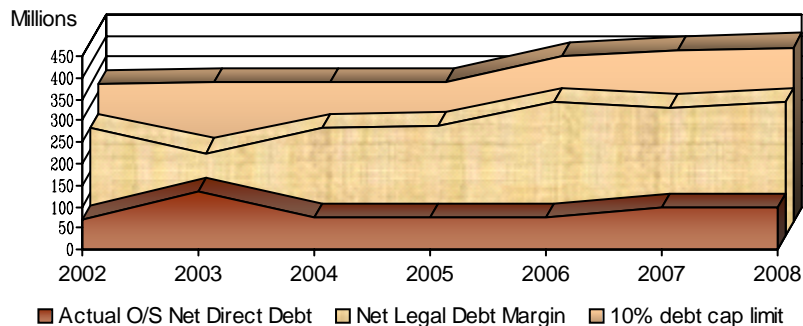


**General Obligation Debt Limit
Fiscal Year 2002 thru 2008**



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.

**Actual Outstanding Debt vs Debt Limit
Fiscal Year 2002 thru 2008**



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 are 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 \$111,411,938 at June 30, 2008. The debt service reserve fund held by the fiscal agent at June 30, 2008 amounts to \$9,783,266. 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 \$6,000,000. 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, 2008 the City had drawn down \$4,576,000. 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, 2008, the swap had a negative fair value of \$6,542,797.

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, 2008, \$20,534,058 had been issued out of the total \$24,838,671 estimated projects cost.

In FY07, the City issued \$26,400,000 General Obligation Bonds, Series 2006A. These bonds were issued to support the FY06 & FY07 capital improvement budgets of which \$5.7M for SolidWaste or landfill improvements and \$20.4M general government capital improvement including \$2M as a portion of the costs of a public building housing an animal shelter to be owned by the City and operated by the Animal Care Trust, a Tennessee not-for profit institution operating under Section 501(c)(3) of the Internal Revenue Code of 1986, as amended. The City also issued \$56,110,000 Lease Rental Revenue Refunding Bonds, Series 2007. The proceeds of the Series 2007 Bonds are to be used to (i) advance refund \$55,340,000 in aggregate principal amount outstanding of certain of the Prior Bonds (Series 2000), and (ii) pay the costs of issuing the Series 2007 Bonds. The proceeds of the Series 2007A Bonds (\$17,750,000) were issued to provide the funds to advance refund certain outstanding maturities of the General Obligation Bonds, Series 2001 totaling \$17,715,000.

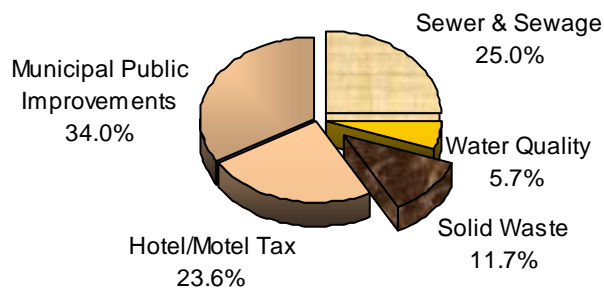
In FY08, The City entered into a loan agreement with the State of TN Department of Environment and Conservation for an amount up to \$13,000,000 from the State Revolving Loan Fund. This loan is for sewer projects related to upgrades & expansion of the Moccasin Bend Waste Water Treatment Plant. Loan funds are drawn as needed. The loan has an interest rate of 2.79% with repayment over 20 years.

The \$415,375,445 Gross Outstanding Indebtedness of the City of Chattanooga as of June 30, 2008 reflects the financing decisions being made by the City to meet its long-term goals.

As this chart 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 66.4% of the debt for Municipal Public Improvements is self supported debt.

General Obligation Bonds by Purpose

Fiscal Year 2008



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 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.

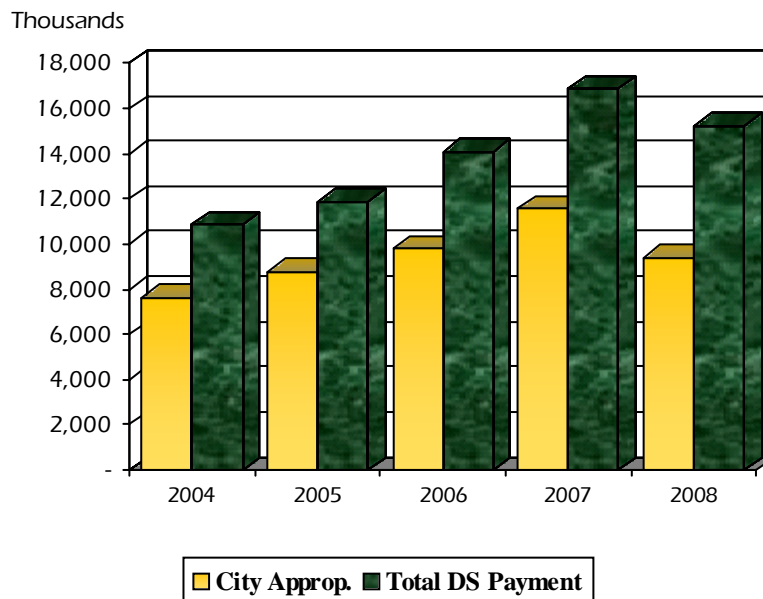
In FY 2007, the General Fund appropriated \$11,567,051. This increase from FY06 reflects an anticipated debt issue of \$30M to cover FY06 and FY07 capital project expenditures.

In FY 2008, the General Fund appropriated \$9,392,174. This decrease from FY07 is due to the effect of 2007A Refunding, debt retirements and the planned use of \$567,100 from the Debt Service fund balance.

In FY 2009, the General Fund will appropriate \$12,166,456. This increase from FY08 is due to the principal retirement structure of existing debt as well as the planned sale of bonds in the fall to cover the FY08 and FY09 capital budgets.

General Fund Debt Service Appropriation

Fiscal Years 2004 thru 2008



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, 2008, the County had gross outstanding general obligation bonded debt of \$188,260,000 and net indebtedness of \$188,020,662. The percentage of County net indebtedness applicable to the City is 60.39% or \$136,287,686. Also included in this section on Debt Service are schedules on Debt Ratios as of June 30, 2008, Historical Debt Ratios, and an analysis of General Obligation Debt as of June 30, 2008.

Outstanding General Obligation Debt

General Obligation Bonds by Purpose		
Municipal Public Improvement ⁽¹⁾	170,276,376	
Sewer and Sewage Facilities	<u>56,618,625</u>	
Total Bonded Indebtedness		226,895,000
Other Long-Term Indebtedness		
Chatt. Downtown Redev. Capital Lease	111,411,938	
HUD Sec 108 Notes	4,576,000	
800 MHz Equipment Capital Lease	1,191,838	
General Obligation Capital Outlay Notes	<u>71,300,666</u>	
Total Long-Term Indebtedness		<u>188,480,442</u>
Gross Direct Indebtedness		415,375,442
Less: Self-Supporting Indebtedness		
Sewer and Sewage Facilities Bonds ⁽²⁾	56,618,625	
State Revolving Loan-CSO (ISS portion) ⁽³⁾	36,648,498	
State of GA Revolving Loan (ISS portion) ⁽⁴⁾	4,715,690	
Cap Lease City of Collegedale (ISS)	171,298	
Chatt. Downtown Redev. Capital Lease ⁽⁵⁾	111,411,938	
State Revolving Loan-CSO (Water Quality portion) ⁽³⁾	836,515	
Tennessee Municipal Bond Notes (SoWa) ⁽⁶⁾	911,242	
Municipal Public Improvement Bonds(StWa&SoWa) ⁽⁶⁾	39,432,896	
800 MHz Equipment Capital Lease	1,191,838	
Hotel/Motel Tax Revenue Pledge	53,638,980	
HUD Sec. 108 Notes	4,576,000	
		<u>310,153,520</u>
Total Self Supporting Indebtedness		310,153,520
Debt Service Fund ⁽⁷⁾		<u>8,925,003</u>
Net Direct Indebtedness		96,296,919
Plus: Estimated Net Overlapping Indebtedness		<u>136,287,686</u>
Net Direct and Net Overlapping Indebtedness		<u>232,584,605</u>

- Note:**
- (1) \$170,000 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) \$39,432,896 represents the outstanding balance of 1998 through 2007A Municipal Public Improvement Bonds of which \$12,998,664 is related to Water Quality and \$26,434,233 is related to Solid Waste, which will be paid by the city from the revenue derived from the operations of these funds. \$396,760 & \$514,482 from the 2003 and 2004 Tennessee Municipal Bond Fund, respectively.
 - (7) This represents unaudited Fund Balance at June 30, 2008.

Debt Ratios

The following table sets forth certain ratios relating to the City's general obligation indebtedness as of June 30, 2008.

	<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	\$ 415,375,442	\$ 2,445	10.26%	3.22%
Net Direct Indebtedness ⁴	96,296,919	567	2.38%	0.75%
Gross Direct and Net Overlapping Indebtedness ⁵	551,663,128	3,247	13.90%	4.48%
Net Direct and Net Overlapping Indebtedness ⁵	232,584,605	1,369	5.74%	1.80%
Per Capita Assessed Valuation ¹	<u>\$23,833</u> *			
Per Capita Full Valuation ¹	<u>\$75,970</u> *			

*Based on 2008 population estimate.

- Notes:
- (1) The City's population in 2008 was estimated at 169,884.
 - (2) The City's preliminary assessed valuation of taxable property as of June 30, 2008 was \$4,048,760,875.
 - (3) The City's estimated full valuation of taxable property as of June 30, 2008 was \$12,906,102,564.
 - (4) See "Historical Debt Ratios" under this section.
 - (5) The County's net overlapping indebtedness is \$225,669,863. The City's share is \$136,287,686. (60.3925%).

<u>Ratio</u>	<u>Value</u>
General Fund Balance Requirement	15%
Average Life of Total Debt	≤ 10 Years
Percentage of Principal Paid within 10 Years	≥ 50%
Per Capita Debt/Per Capita Income	≤ 4%
Per Capita Debt/Per capita Assessed Value	≤ 4%
Debt Service/General fund Operation Expense	≤ 10%

Other Long-Term Indebtedness

As of June 30, 2008, the City had the following other outstanding long-term indebtedness.

	Outstanding Amount	Issue Dated Date	Maturity
State of Tennessee Revolving Loan	1,673,032	03/01/1993	02/28/2013
State of Tennessee Revolving Loan 2003	35,811,982	02/03/2003	10/20/2024
Tennessee Municipal League Bond Pool (1997)	2,761,023	02/01/1997	05/25/2012
State of Georgia Revolving Loan (1)	4,715,691	07/01/2000	10/01/2019
Fire Hall Land Note (2)	25,180	04/01/1999	04/01/2014
Capital Lease City of Collegedale (3)	171,298	10/01/2000	08/01/2014
Chatt. Downtown Redev. Corp. Capital Lease (4)	111,411,938	07/01/2002	10/01/2030
800 MHz Equipment Capital Lease	1,191,838	10/01/2003	07/01/2009
Fannie Mae Notes (5)	0	03/15/2004	01/01/2015
Tennessee Municipal League Bond Pool (2003)	4,309,000	09/07/2003	05/25/2018
Tennessee Municipal League Bond Pool (2004)	20,534,058	05/20/2005	04/20/2025
Republic Parking Equipment Loan (2005) (6)		05/01/2005	05/01/2008
Hennen Land Note (2008) (7)	549,404	01/15/2007	12/15/2013
Petros Land Note (2008) (7)	750,000	03/31/2008	03/13/2011
HUD Section 108 Loan Program (2008) (8)	4,576,000	06/01/2008	06/01/2024
Total	<u>\$ 188,480,444</u>		

Notes:

- (1) Loan agreement with the State of Georgia.
- (2) Land purchased for \$45,000 to build a Fire Super Station. Term of Loan - 15 years at 9.5%.
- (3) To lease and purchase an interceptor gravity sewer line, force main, pump station, easements and fee for property associated with purchase
- (4) Construction and purchase of the Conference Center (Chattanooga), Trade Center expansion, Development Resource Center, Parking Garage and associated infrastructure improvements.
- (5) Fannie Mae Note for HOPEVI infrastructure was paid off in June, 2008.
- (6) Republic Parking Equipment Loan (2005) with scheduled maturity 5/1/08 was paid off early in FY07.
- (7) Land purchases to support 1 Public Works road improvement project and 1 Parks greenway project
- (8) Loan agreement to pay off Fannie Mae note and establish a brownfield revolving loan fund. Community Development Block Grant program income will be used to retire the debt.

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.

Capital Improvement Program Fiscal Years 2009 thru 2013

Department	2009	2010	2011	2012	2013
Public Works (1)	\$12,338,428	\$21,486,000	\$18,068,750	\$18,470,000	\$14,650,000
Police	852,000	894,100	904,100	914,100	924,100
Fire	980,000	3,514,960	2,591,918	5,556,496	6,110,000
Parks & Recreation	6,972,821	6,926,000	2,657,000	1,655,000	2,190,000
Education, Arts & Culture	315,000	200,000	200,000	200,000	2,650,000
Neighborhood Services	-	-	-	-	-
General Services	-	-	-	-	-
General Government	12,178,000	525,000	450,000	450,000	450,000
Finance	-	-	-	-	-
Total	<u>\$33,636,249</u>	<u>\$33,546,060</u>	<u>\$24,871,768</u>	<u>\$27,245,596</u>	<u>\$26,974,100</u>

City of Chattanooga, Tennessee
 General Obligation Self Supporting Bonded Debt Service Requirements
 As of June 30, 2008
Sewer & Sewage Facilities Bonds
Municipal Public Improvement Bonds (Water Quality and Solid Waste)
and State Revolving Loan (CSO)
(Water Quality and Solidwaste)

Fiscal Year	Principal	Interest	Total P & I Requirements
2009	15,159,367.09	5,659,014.22	20,818,381.31
2010	13,311,918.16	5,026,859.88	18,338,778.04
2011	12,613,140.31	4,446,770.03	17,059,910.34
2012	10,758,712.54	3,913,906.96	14,672,619.50
2013	10,999,333.31	3,421,117.49	14,420,450.80
2014	10,041,273.09	2,960,350.71	13,001,623.80
2015	10,289,696.84	2,513,993.31	12,803,690.15
2016	8,638,145.89	2,092,641.94	10,730,787.83
2017	9,026,768.90	1,697,389.21	10,724,158.11
2018	9,430,502.15	1,285,065.25	10,715,567.40
2019	8,224,435.74	894,941.04	9,119,376.78
2020	3,302,398.59	658,049.85	3,960,448.44
2021	3,166,805.18	562,988.49	3,729,793.67
2022	3,264,591.18	454,655.49	3,719,246.67
2023	3,364,584.18	346,681.61	3,711,265.79
2024	3,476,820.18	232,100.22	3,708,920.40
2025	3,089,550.18	115,381.02	3,204,931.20
2026	893,360.18	45,976.61	939,336.79
2027	283,360.18	5,667.20	289,027.38
2028	0.00	0.00	0.00
2029	0.00	0.00	0.00
2030	0.00	0.00	0.00
2031	0.00	0.00	0.00
2032	0.00	0.00	0.00
2033			
Total	\$ 139,334,763.87	\$ 36,333,550.52	\$ 175,668,314.39

Does not include CDRC (Southside) Capital Lease of \$111,411,938 which is supported by local-option sales tax. Total authorized unissued debt at June 30, 2008 consist of 2004 TMBF Loan of \$1,300,942 and Tennessee Department of Environment and Conservation State Revolving loan 2007-204 of \$13,000,000.

City of Chattanooga, Tennessee
 General Obligation Debt Service Requirements
 As of June 30, 2008

<u>Year</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2009	12,096,824.25	13,833,353.10	25,930,177.35
2010	12,836,866.21	13,379,506.49	26,216,372.70
2011	12,538,378.97	12,839,164.66	25,377,543.63
2012	11,440,610.85	12,315,970.94	23,756,581.79
2013	11,120,294.82	11,795,980.00	22,916,274.82
2014	11,272,043.17	11,290,783.46	22,562,826.63
2015	11,851,056.02	10,759,427.82	22,610,483.84
2016	12,239,264.82	10,186,569.20	22,425,834.02
2017	11,933,640.82	9,609,103.35	21,542,744.17
2018	12,597,204.82	9,025,674.51	21,622,879.33
2019	11,233,950.82	8,408,188.92	19,642,139.74
2020	11,668,401.82	7,839,202.21	19,507,604.03
2021	12,388,600.82	7,289,780.56	19,678,381.38
2022	13,043,747.82	6,634,193.57	19,677,941.39
2023	13,732,174.82	5,958,906.45	19,691,081.27
2024	13,159,339.82	5,237,611.83	18,396,951.65
2025	13,260,122.82	4,530,518.48	17,790,641.30
2026	14,030,425.82	3,797,262.39	17,827,688.21
2027	11,944,266.82	3,020,536.80	14,964,803.62
2028	11,606,391.00	2,356,134.00	13,962,525.00
2029	12,360,579.00	1,661,389.00	14,021,968.00
2030	13,171,492.00	911,572.00	14,083,064.00
2031	4,515,000.00	112,875.00	4,627,875.00
Total	\$ 276,040,678.13	\$ 172,793,704.73	\$ 448,834,382.86

Does not include CDRC (Southside) Capital Lease of \$111,411,938 which is supported by local-option sales tax. Total authorized unissued debt at June 30, 2008 consist of 2004 TMBF Loan of \$1,300,942 and Tennessee Department of Environment and Conservation State Revolving loan 2007-204 of \$13,000,000.

GOVERNMENTAL ACTIVITIES

Serial Bonds:

	Outstanding June 30, 2007	Interest Pd FY 2008	Issued FY 2008	Retired FY 2008	Refunded FY 2008	Outstanding 06/30/08	Maturing FY 2009	Interest Payable FY 2009
1998 Public Improvement Refunding	7,000,400	372,743	0	220,000	0	6,780,400	1,413,900	328,361
2001 Municipal Public Improvement	2,255,000	112,250	0	1,100,000	0	1,155,000	1,155,000	57,750
2002 Municipal Public Refunding	6,880,000	316,963	0	640,000	0	6,240,000	665,000	291,381
2002 Series A Refunding	3,297,298	113,720	0	632,337	0	2,664,961	625,241	94,075
2002 Hotel-Motel Tax Pledge	48,985,000	2,179,763	0	795,000	0	48,190,000	870,000	2,154,788
2003 Series A General Obligation	9,780,000	360,926	0	830,000	0	8,950,000	840,000	336,026
2005A Municipal Public Improvement Refunding	17,198,392	762,964	0	410	0	17,197,982	0	762,958
2005A Hotel-Motel Tax Pledge Refunding	5,449,830	240,538	0	850	0	5,448,980	0	240,525
2006A Municipal Public Improvement	20,732,796	825,424	0	1,036,640	0	19,696,156	1,036,640	783,959
2007A Municipal Public Refunding	14,520,000	602,516	0	0	0	14,520,000	0	690,805
Total Serial Bonds	136,098,716	5,887,807	0	5,255,237	0	130,843,479	6,605,781	5,740,627

Notes Payable:

1997 TML Bond Fund	3,364,023	104,573	0	603,000	0	2,761,023	636,000	110,441
1999 Fire Hall Land Note	28,266	2,553	0	3,086	0	25,180	3,392	2,247
2003 Fannie Mae	2,752,555	183,546	0	2,752,555	0	0	0	0
2003 TML Bond Fund	3,801,905	117,644	438,095	327,760	0	3,912,240	338,655	105,630
2004 TML Bond Fund	17,645,517	552,080	3,431,541	1,057,482	0	20,019,576	1,085,799	540,529
2008 Hennen Land Note	0	0	555,986	6,582	0	549,404	111,197	0
2008 Petros Land Note	0	0	1,000,000	250,000	0	750,000	250,000	0
2008 HUD Section 108 Loan Program	0	0	4,576,000	0	0	4,576,000	0	91,520
Total Notes Payable	27,592,266	960,396	10,001,622	5,000,465	0	32,593,423	2,425,043	850,367

Capital leases payable:

Southside Capital Lease	113,738,737	7,376,176	0	2,326,799	0	111,411,938	2,474,321	7,225,279
800 MHz Equipment Capital Lease	1,775,158	25,439	0	583,320	0	1,191,838	591,679	17,080
Total Capital Leases Payable	115,513,895	7,401,615	0	2,910,119	0	112,603,776	3,066,000	7,242,359
Total governmental activities	279,204,877	14,249,818	10,001,622	13,165,821	0	276,040,678	12,096,824	13,833,353

City of Chattanooga, TN
 Analysis of General Obligation Debt
 June 30, 2008

	Outstanding June 30, 2007	Interest Pd FY 2008	Issued FY 2008	Retired FY 2008	Refunded FY 2008	Outstanding 06/30/08	Maturing FY 2009	Interest Payable FY 2009
BU:								
Interceptor Sewer System:								
Serial Bonds:								
1998 Sewer & Sewage Facilities Refunding	12,469,900	637,849	0	860,000	0	11,609,900	857,800	592,759
2002 Municipal Public Refunding	18,473,961	845,653	0	885,191	0	17,588,770	2,431,007	779,329
2002 Series A Refunding	17,612,702	607,442	0	3,377,663	0	14,235,039	3,339,759	502,506
2003 B Sewer & Sewage Facilities Refunding	4,490,000	140,125	0	2,320,000	0	2,170,000	2,170,000	70,525
2005A Municipal Public Improvement Refunding	12,469,136	572,282	0	1,454,220	0	11,014,916	0	550,468
Total serial bonds	65,515,699	2,803,351	0	8,897,074	0	56,618,625	8,798,566	2,495,588
Notes payable:								
1992 CSO State Revolving Loan	996,465	36,761	0	159,949	0	836,516	166,434	30,282
1998 State of Georgia Revolving Loan	5,032,521	196,588	0	316,830	0	4,715,691	329,695	183,723
2003 State Revolving Loan	37,426,666	1,093,368	0	1,614,684	0	35,811,982	1,663,464	1,044,588
Total notes payable	43,455,652	1,326,717	0	2,091,463	0	41,364,189	2,159,593	1,258,593
Capital leases payable:								
2001 Capital Lease City of Collegedale	193,543	11,417	0	22,245	0	171,298	23,575	10,078
Total capital leases payable	193,543	11,417	0	22,245	0	171,298	23,575	10,078
Total Interceptor Sewer System	109,164,894	4,141,485	0	11,010,782	0	98,154,112	10,981,734	3,764,259
Solid Waste & Sanitation Fund:								
Serial Bonds:								
1998 Municipal Public Improvement Refunding	3,686,100	202,736	0	0	0	3,686,100	1,155,600	170,957
2001 Municipal Public Improvement	380,000	19,500	0	185,000	0	195,000	195,000	9,750
2002 Municipal Public Improvement-Refunding	5,700,814	287,398	0	5,614	0	5,695,200	837,860	270,529
2005A Municipal Public Improvement Refunding	9,794,893	445,054	0	800,804	0	8,994,089	0	433,042
2006A Municipal Public Improvement	5,667,204	225,626	0	283,360	0	5,383,844	283,360	214,291
2007A Municipal Public Improvement Refunding	2,480,000	102,914	0	0	0	2,480,000	0	117,990
Total serial bonds	27,709,011	1,283,228	0	1,274,778	0	26,434,233	2,471,820	1,216,559
Notes payable:								
2003 TML Bond Fund	430,000	13,136	0	33,240	0	396,760	34,345	10,713
2004 TML Bond Fund	540,000	16,581	0	25,518	0	514,482	26,201	13,891
Total Notes Payable	970,000	29,717	0	58,758	0	911,242	60,546	24,604
Total Solid Waste & Sanitation Fund	28,679,011	1,312,945	0	1,333,536	0	27,345,475	2,532,366	1,241,162

City of Chattanooga, TN
 Analysis of General Obligation Debt
 June 30, 2008

Water Quality Fund	Outstanding June 30, 2007	Interest Pd FY 2008	Issued FY 2008	Retired FY 2008	Refunded FY 2008	Outstanding 06/30/08	Maturing FY 2009	Interest Payable FY 2009
Serial Bonds:								
1998 Municipal Public Improvement Refunding	2,528,600	139,073	0	0	0	2,528,600	792,700	117,274
2001 Municipal Public Improvement	115,000	5,750	0	55,000	0	60,000	60,000	3,000
2002 Municipal Public Improvement-Refunding	4,260,226	214,773	0	4,195	0	4,256,031	626,134	202,167
2005A Municipal Public Improvement Refunding	6,002,749	274,169	0	598,716	0	5,404,033	-	265,188
2007A Municipal Public Improvement Refunding	750,000	31,123	0	0	0	750,000	-	35,683
Total serial bonds	13,656,575	664,888	0	657,911	0	12,998,664	1,478,834	623,311
Notes payable:								
1992 State Revolving Loan	996,465	36,761	0	159,949	0	836,516	166,434	30,282
	996,465	36,761	0	159,949	0	836,516	166,434	30,282
Total Water Quality Fund	14,653,040	701,649	0	817,860	0	13,835,180	1,645,268	653,593
TOTAL GENERAL OBLIGATION DEBT	431,701,822	20,405,897	10,001,622	26,327,999	0	415,375,445	27,256,191	19,492,367
PRIMARY GOVERNMENT REVENUE BONDS AND OTHER DEBTS								
Electric Power Board								
Revenue Bonds:								
2000 Electric System Revenue Bonds	8,000,000	335,600	0	1,600,000	0	6,400,000	1,600,000	263,600
2006A Electric System Refunding Revenue Bonds	23,430,000	957,556	0	0	0	23,430,000	0	957,556
2006B Electric System Revenue Bonds	40,000,000	1,725,725	0	0	0	40,000,000	0	1,725,725
2008A Electric System Revenue Bonds	0	0	219,830,000	0	0	219,830,000	0	9,030,219
Total Primary Government Revenue Bonds	71,430,000	3,018,881	219,830,000	1,600,000	0	289,660,000	1,600,000	11,977,101
Notes And Loans:								
Feb 05 Equipment Note	451,244	16,593	0	163,055	0	288,189	170,376	9,272
May 05 Equipment Note	336,225	13,118	0	113,696	0	222,529	119,050	7,764
Jun 05 Equipment Note	287,228	11,353	0	97,073	0	190,155	101,704	6,722
Oct 05 Equipment Note	325,732	12,674	0	110,097	0	215,635	115,270	7,501
Dec 05 Equipment Note	570,882	23,932	0	192,430	0	378,452	202,175	14,187
Total Electric Power Board	1,971,311	77,670	0	676,351	0	1,294,960	708,575	45,446
Total Primary Government	73,401,311	3,096,551	219,830,000	2,276,351	0	290,954,960	2,308,575	12,022,546

City of Chattanooga, TN
 Analysis of General Obligation Debt
 June 30, 2008

COM Rev	Outstanding June 30, 2007	Interest Pd FY 2008	Issued FY 2008	Retired FY 2008	Refunded FY 2008	Outstanding 06/30/08	Maturing FY 2009	Interest Payable FY 2009
Metropolitan Airport Authority:								
2002 Airport Revenue Series A Refunding	12,625,000	509,118	0	0	0	12,625,000	115,000	663,030
2002 Airport Revenue Series B	680,000	28,346	0	680,000	0	0	0	0
Total Metropolitan Airport Authority	13,305,000	537,464	0	680,000	0	12,625,000	115,000	663,030
Chart Downtown Redevelopment Corporation:								
2000 Chatt Lease Rental Revenue Bonds	71,290,000	3,900,427	0	2,700,000	0	68,590,000	2,835,000	3,761,906
2007 Chatt Lease Rental Rev Ref Bonds	56,110,000	2,540,382	0	0	0	56,110,000	75,000	2,698,900
Total Chatt. Downtown Redev. Corp.	127,400,000	6,440,809	0	2,700,000	0	124,700,000	2,910,000	6,460,806
Total Component Units	140,705,000	6,978,273	0	3,380,000	0	137,325,000	3,025,000	7,123,836

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 2007/08, less applicable exclusions, adjusted to reflect the City's applicable share of County debt.

General Obligation Bonds by Purpose	2000	2001	2002	2003	2004	2005	2006	2007	2008
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	65,515,699	\$ 56,618,62
Municipal Public Improvement	81,887,597	125,716,782	120,057,309	181,276,354	174,535,008	167,682,984	159,728,898	177,464,301	\$ 170,276,37
Total Bonded Indebtedness	\$ 206,420,000	\$ 241,740,001	\$ 228,000,000	\$ 281,955,000	\$ 266,565,000	\$ 250,705,000	\$ 234,090,000	\$ 242,980,000	\$ 226,895,000
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	47,232,935	(1) 48,101,28
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	25,781,445	27,604,08
Capital Leases	-	448,399	288,204	116,196,668	119,978,775	119,077,117	118,490,272	115,707,438	(2) 112,775,07
Gross Direct Indebtedness	\$ 223,521,568	\$ 258,442,849	\$ 244,704,834	\$ 427,890,087	\$ 434,308,264	\$ 428,814,583	\$ 417,389,713	\$ 431,701,818	\$ 415,375,44
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	325,198,221	310,153,52
Debt Service Fund	2,671,606	3,971,606	5,497,083	4,988,142	5,222,704	6,471,929	7,139,208	8,871,564	8,925,00
Net Direct Indebtedness	\$ 40,983,007	\$ 75,412,017	\$ 70,190,861	\$ 133,392,593	\$ 75,522,735	\$ 75,729,910	\$ 77,122,241	97,632,033	96,296,91
Plus: Estimated Net Overlapping Indebtedne	88,150,799	103,117,962	109,591,857	96,147,876	107,821,749	97,486,316	87,645,429	89,393,466	136,287,68
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	\$ 187,025,499	\$ 232,584,60

Notes:

(1) As of June 30, 2008 Capital Outlay Notes consist of \$37,485,013 State of Tennessee Revolving Loan for combined sewer overflow facilities; \$4,715,690 State of Georgia Revolving Loan for the Northwest Georgia Sewer Expansion; \$4,576,000 HUD Sec 108 Note; \$1,299,404 Notes to Individual for land purchase; and \$25,180 Fire Hall Loan.

(2) Capital leases as of June 30, 2008 includes the \$171,298 City of Collegedale for Sewer Easement, \$111,411,938 CDRC (Southside) Capital Lease and \$1,191,838 for the 800MHz Communication Equipment.

(3) In FY03, the \$54,990,000 2002 Hotel/Motel Tax bonds were initially treated as general government supported. In FY04 and forward they are treated as self-supporting debt since there is a dedicated revenue stream to retire the debt.

CITY OF CHATTANOOGA
HISTORICAL DEBT RATIOS
June 30, 2008 (unaudited)

Year ended June 30	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008
Estimated population(1)	147,500	145,700	155,554	155,582	155,582	155,289	154,853	154,762	168,293	169,884
Appraised property valuation	\$ 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	\$ 12,310,849,619	\$ 12,906,102,564
Assessed property valuation	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	3,968,157,371	4,048,760,875
Gross indebtedness (2)	237,505,962	223,521,569	258,442,849	244,704,834	427,890,087	434,308,264	428,814,582	417,389,712	431,701,818	415,375,442
Less: Self-supporting indebtedness(3)	190,087,672	179,866,956	178,059,226	169,036,886	344,499,352	353,562,825	346,612,744	333,128,264	325,198,221	310,153,520
Debt Service Fund	2,566,687	2,671,606	4,163,307	5,497,083	4,988,142	5,222,704	6,471,929	7,139,208	8,871,564	8,925,003
Net direct indebtedness	44,851,603	40,983,007	76,220,316	70,170,865	78,402,593	75,522,735	75,729,909	77,122,240	97,632,033	96,296,919
Plus: Estimated net overlapping indebtedness	98,505,368	88,150,782	103,117,962	109,591,857	96,147,876	107,821,749	97,486,316	87,645,429	89,393,466	136,287,686
Net direct and overlapping indebtedness	\$ 143,356,971	\$ 129,133,789	\$ 179,338,278	\$ 179,762,722	\$ 174,550,469	\$ 183,344,485	\$ 173,216,225	\$ 164,767,668	\$ 187,025,499	\$ 232,584,605
Gross debt per capita	\$ 1,610.21	\$ 1,534.12	\$ 1,661.43	\$ 1,568.70	\$ 2,750.25	\$ 2,796.77	\$ 2,769.17	\$ 2,696.98	\$ 2,565.18	\$ 2,445.05
Net direct debt per capita	304.08	281.28	489.99	449.84	503.93	486.34	489.04	498.33	580.13	566.84
Net direct and overlapping debt per capita	971.91	886.30	1,152.90	1,121.92	1,121.92	1,180.67	1,118.58	1,064.65	1,111.31	1,369.08
Gross debt to appraised valuation	2.99%	2.80%	3.12%	2.50%	4.30%	4.32%	4.15%	3.49%	3.51%	3.22%
Net direct debt to appraised valuation	0.56%	0.51%	0.92%	0.72%	0.79%	0.75%	0.73%	0.65%	0.79%	0.75%
Net direct debt and overlapping debt to appraised valuation	1.80%	1.62%	2.17%	1.84%	1.76%	1.82%	1.68%	1.38%	1.52%	1.80%
Gross debt to assessed valuation	9.12%	8.54%	9.47%	7.64%	13.13%	13.42%	12.92%	10.81%	10.88%	10.26%
Net direct debt to assessed valuation	1.72%	1.57%	2.79%	2.19%	2.40%	2.33%	2.28%	2.00%	2.46%	2.38%
Net direct and overlapping debt to assessed valuation	5.51%	4.93%	6.57%	5.61%	5.35%	5.66%	5.22%	4.27%	4.71%	5.74%

(1) Population figures for all years are estimates.

(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, HUD Sec. 108 Notes, 800 MHz Equipment Capital Lease.

Debt Service Fund Revenues

Fiscal Years 2006-2009

Revenue Source	Actual FY 05/06	Actual FY 06/07	Budget FY 07/08	Budget FY 08/09	BUDGET '09 INC/(DEC)	% CHANGE FY 08/09	% OF TOTAL
Debt Service (Fund 3100):							
General Fund	9,801,307	11,567,051	9,392,174	12,166,456	2,774,282	29.54	70.01
Trfrs-Cap Imp Bond Fd	0	0	0	0	0	0.00	0.00
Trfrs-Safety Cap Project Fd	3,085	5,639	5,639	5,639	0	0.00	0.03
Hamilton County	762,683	751,683	660,981	478,191	(182,790)	(27.65)	2.75
Miscellaneous Revenue	81,137	0	0	0	0	0.00	0.00
911 Communication	808,759	808,759	808,760	808,759	(1)	(0.00)	4.65
City Hotel/Motel Tax	2,752,135	3,183,497	3,216,151	3,265,313	49,162	1.53	18.79
CDBG (Fannie Mae Loan)	595,847	617,731	648,179	654,284	6,105	0.94	3.76
Homeland Security Grant	0	0	0	0	0	0.00	0.00
Use of Fund Balance	0		567,100	0	(567,100)	(100.00)	0.00
Total Debt Service Fund	\$14,804,953	\$16,934,360	\$15,298,984	\$17,378,642	2,079,658	13.59	100.00
Grand Total	\$14,804,953	\$16,934,360	\$15,298,984	\$17,378,642	2,079,658	13.59	100.00

Debt Service Fund Expenditures

Fiscal Years 2006-2009

Expenditures	Actual FY 05/06	Actual FY 06/07	Budget FY 07/08	Budget FY 08/09	BUDGET '09 INC/(DEC)	% CHANGE FY 08/09	% OF TOTAL
Debt Service (Fund 3100):							
Principal	7,735,136	9,442,942	8,383,644	9,756,306	1,372,662	16.4	56.14
Interest	6,329,621	7,421,418	6,845,340	7,552,336	706,996	10.3	43.46
Service Charges	72,917	70,000	70,000	70,000	0	0.0	0.40
Bond Sale Expenses	0	0	0	0	0	0.0	0.00
Total Debt Service Fund	\$14,137,674	\$16,934,360	\$15,298,984	\$17,378,642	2,079,658	13.6	100.00
Grand Total	\$14,137,674	\$16,934,360	\$15,298,984	\$17,378,642	2,079,658	13.6	100.00
Per Capita	91.30	109.42	98.58	111.98			

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 2008 Approved Capital Budget was as follows:

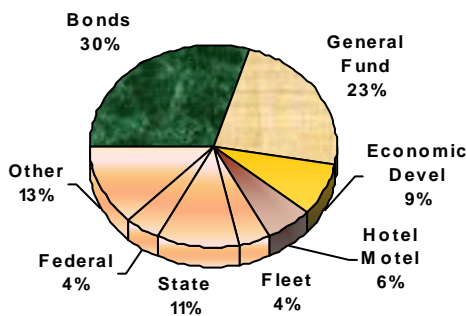
General Government	\$ 15,659,350
Parks & Recreation	14,188,000
Education, Arts & Culture	400,000
Public Works	10,272,000
Police	500,000
Fire	600,242
Southside Parking Garage	293,542
Public Works Solid Waste	1,865,000
Public Works Storm Water	<u>1,675,000</u>
	\$ 45,453,134

The FY09 Proposed Capital budget request is as follows:

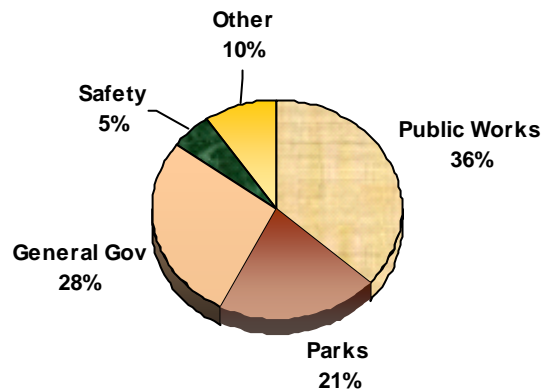
<u>Proposed Budget FY2009</u>	
Proposed Revenue FY09	
Bonds	\$ 10,000,000
General Fund	7,756,413
Economic Development	2,925,688
Fleet Lease Program	1,390,000
Hotel Motel Tax	2,000,000
State of Tennessee	3,712,433
Federal Grants	1,494,441
Other	<u>4,357,274</u>
	<u>\$ 33,636,249</u>
Budget Request FY09	
General Government	\$ 9,278,000
Parks & Recreation	6,972,821
Public Works	12,338,428
Police (Safety)	852,000
Fire (Safety)	980,000
Education, Arts & Culture	315,000
Chattanooga Development Resource Corp	<u>2,900,000</u>
	<u>\$ 33,636,249</u>

Fiscal Year Proposed 2008/2009 \$33,636,249

Revenues



Appropriations



Capital Fund Revenues

Fiscal Years 2006 - 2009

Revenue Source	Actual	Actual	Budget	Proposed	%		%
	FY 05/06	FY 06/07	FY 07/08	FY 08/09	BUDGET '09 INC/(DEC)	CHANGE FY 08/09	
General Fund Fund Balance	3,500,000	7,982,285	12,058,840	7,756,413	(4,302,427)	-35.7%	10.73%
State/Federal Grants	3,431,378	1,565,983	1,760,000	5,206,874	3,446,874	195.8%	100.00%
Economic Development Fund	2,664,000	3,433,192	2,845,000	2,925,688	80,688	2.8%	0.00%
General Obligation Bonds	1,438,791	778,935	18,400,000	10,000,000	(8,400,000)	-45.7%	0.00%
Hamilton County	0	0	3,273,538	512,500	(2,761,038)	-84.3%	100.00%
Hotel/Motel Tax Collections	0	650,000	625,000	2,000,000	1,375,000	220.0%	0.00%
Interest Income	333,791	10,309	1,150,000	550,000	(600,000)	-52.2%	0.00%
Solid Waste Fund	0	0	1,865,000	300,000	(1,565,000)	-83.9%	0.00%
Water Quality Fund	0	0	1,675,000	775,000	(900,000)	-53.7%	0.00%
Other	3,514,619	0	1,800,756	3,609,774	1,809,018	100.5%	100.00%
	\$14,882,579	\$14,420,704	\$45,453,134	\$33,636,249	(11,816,885)	-26.0%	100.00%
Annual Budget	\$ 29,979,847	\$ 31,150,804					

Revenues

The City funds its capital program through a variety of sources including current operations and reserves.

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.

Funding for the FY 2007 Capital Budget was provided by the General Fund appropriation for Capital Improvements in the amount of \$6,761,735, General Fund Fund Balance of 1,220,550, Economic Development Fund \$3,433,192, General Obligation Bond Fund \$14,517,097, State of Tennessee and Federal grants of \$1,414,110, Storm Water Fund Balance of \$1,565,559 and funds from Foundations and other sources in the amount of \$2,238,561.

Funding for the FY 2008 Capital Budget was provided by the General Fund Fund Balance of 12,058,840, Economic Development Fund \$2,845,000, General Obligation Bond Fund \$19,550,000, State of Tennessee and Federal grants of \$1,760,000, Storm Water Fund Balance of \$1,675,000, Solid Waste Fund balance \$1,865,000 and funds from Foundations and other sources in the amount of \$5,699,294.

Funding for the FY 2009 proposed Capital Budget is provided by the General Fund Fund Balance of 7,756,413, General Obligation Bond Fund \$10,000,000, State of Tennessee and Federal grants of \$5,206,874, Economic Development Fund 2,925,688 and funds from Foundations and other sources in the amount of \$7,747,274.

Capital Fund Expenditures

Fiscal Years 2006 - 2009

Expenditures	Actual FY 05/06	Actual FY 06/07	Budget FY 07/08	Proposed Budget FY 08/09	BUDGET '08 INC/(DEC)	% CHANGE FY 08/09	% OF TOTAL
Capital Projects:							
Police (Fund P411)	2,198,052	1,010,365	500,000	852,000	352,000	70.4%	2.53%
Fire (Fund P411)	1,904,765	544,042	600,242	980,000	379,758	63.3%	2.91%
Public Works (Fund P416)	10,445,303	11,050,777	10,272,000	11,263,428	991,428	9.7%	33.49%
Parks & Recreation (Fund P415)	2,087,186	2,181,215	14,188,000	6,972,821	(7,215,179)	-50.9%	20.73%
General Government (Fund P413)	4,222,247	14,986,198	15,659,350	9,278,000	(6,381,350)	-40.8%	27.58%
Chattanooga Development Resource Corp.	0	0	293,542	2,900,000	2,606,458	887.9%	8.62%
Education, Arts & Culture	80,193	131,874	400,000	315,000	(85,000)	-21.3%	0.94%
Solid Waste Fund	0	0	1,865,000	300,000	(1,565,000)	-83.9%	0.89%
Water Quality Fund	0	0	1,675,000	775,000	(900,000)	-53.7%	2.30%
Total Capital Projects	\$20,937,746	\$29,904,471	\$45,453,134	\$33,636,249	(\$11,816,885)	-26.0%	100.00%
Annual Budget	\$ 29,979,847	\$ 31,150,804					
Grand Total	\$20,937,746	\$29,904,471	\$45,453,134	\$33,636,249	(11,816,885)	-26.0%	100.00%

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.

POLICE

FY 2009 Proposed Budget	\$ 852,000
% of Total Capital Budget	2.53%
Growth From FY 2008	\$ 352,000
% Change	70.4%

The Police Department capital appropriation will be used for the digital radios and in car laptops.

FIRE

FY 2009 Proposed Budget	\$ 980,000
% of Total Capital Budget	2.91%
Growth From FY 2008	\$ 379,758
% Change	63.3%

The FY 2009 appropriation for the Fire Department includes new fire apparatus, homeland technical rescue equipment, and upgrades of current buildings.

PUBLIC WORKS, SOLID WASTE, WATER QUALITY

FY 2009 Proposed Budget	\$12,338,428
% of Total Capital Budget	36.7%
Decline From FY 2008	\$ 1,473,572
% Change	10.7%

The FY 2009 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.

PARKS & RECREATION

FY 2009 Proposed Budget	\$ 6,972,821
% of Total Capital Budget	20.7%
Decline From FY 2008	\$ 7,215,179
% Change	-50.9%

The FY 2009 Parks & Recreation Department appropriation includes City wide parks rehabilitation, equipment replacement, Recreation Center expansions/upgrades and Zoo improvements.

GENERAL GOVERNMENT

FY 2009 Proposed Budget	\$ 9,278,000
% of Total Capital Budget	27.6%
Decline From FY 2008	\$ 6,381,350
% Change	-40.8%

The FY 2009 General Government budget includes funding for Chattanooga Area Regional Transit Authority, city wide vehicle replacement, and Information Services software upgrades.

EDUCATION, ARTS & CULTURE

FY 2009 Proposed Budget	\$ 315,000
% of Total Capital Budget	1.0%
Decline From FY 2008	\$ 85,000
% Change	-21.3%

FY 2009 Capital budget is for civic facilities improvements.

CHATTANOOGA DEVELOPMENT RESOURCE CORPORATION

FY 2009 Proposed Budget	\$ 2,900,000
% of Total Capital Budget	8.6%
Growth From FY 2008	\$ 2,606,458
% Change	887.9%

FY 2009 Capital budget is for HVAC repair at the Development Resource Center and repair of Waterfront Passage.

Capital Project Detail

General Government

Capital Budget Five Year Plan						
Project Name	Estimated Project Cost by Fiscal Year					
	FY 2007/08	FY 2008/09	FY 2009/10	FY 2010/11	FY 2011/12	FY 2012/13
CARTA	400,000	3,487,000	400,000	400,000	400,000	400,000
Information Services	4,056,924	3,551,000	75,000	-	-	-
General Services	2,572,426	2,190,000	-	-	-	-
Fleet Services	155,000	-	-	-	-	-
Fortwood Center	-	50,000	50,000	50,000	50,000	50,000
Enterprise Industrial Park	8,475,000	-	-	-	-	-
Total General Government	15,659,350	9,278,000	525,000	450,000	450,000	450,000

	Prior Years Appropriations	2008/2009 Proposed	Total Project
1. CARTA			
Funding source: General Fund		\$ 175,000	
Bonds		3,312,000	
Prior Years	\$ 5,385,850		\$ 8,872,850
This appropriation is to help fund the Chattanooga Area Regional Transportation Authority's capital needs. The FY09 appropriation funds a new parking garage on the North Shore.			
Impact on operating budget: None because these are one time funded projects for supported agencies.			
2. Information Services			
Funding Source: General Fund		\$ 2,920,000	
Criminal Justice Department Grant		631,000	
Prior Years	\$ 5,513,386		\$ 9,064,386
This appropriation funds the upgrade of computer equipment and purchase of new software.			
Impact on operating budget: None.			
3. General Services			
Funding Source: General Fund		\$ 800,000	
Fleet Service Fund		1,390,000	
Prior Years	\$ 6,072,426		\$ 8,262,426
General Services is responsible for the City's buildings and 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.			
4. Fortwood Center			
Funding Source: General Fund		\$ 50,000	
Prior Years	\$ 0		\$ 50,000
This appropriation is to help fund capital upgrades for the Fortwood Center.			
Impact on operating budget: None			

Capital Project Detail

Police

Capital Budget Five Year Plan						
Project Name	Estimated Project Cost by Fiscal Year					
	FY 2007/2008	FY 2008/2009	FY2009/2010	FY 2010/2011	FY2011/2012	FY2012/2013
Motorola Portable Radios	252,000	252,000	252,000	252,000	252,000	252,000
In-Car Laptops	248,000	600,000	630,000	640,000	650,000	660,000
Target Range Control System Security	-	-	12,100	12,100	12,100	12,100
Total Police	500,000	852,000	894,100	904,100	914,100	924,100

	Prior Years Appropriations	2008/2009 Proposed	Total Project
1. Portable Digital Radios			
Funding Source: General Fund		\$ 252,000	
Prior Years	\$ 252,000		\$ 504,000
This project funds the Systematic replacement of all of the old analog radios with new digital radios. All communication towers are being converted from the old analog system to the new digital system.			

Impact on operating budget: None

2. In Car Laptops			
Funding Source: General Fund		\$ 600,000	
Prior Years	\$ 248,000		\$ 248,000
This project funds the Systematic replacement of out of date laptops used by the officers to prepare and submit reports for review.			

Impact on operating budget: None

Capital Project Detail

Fire

Capital Budget Five Year Plan						
Project Name	Estimated Project Cost by Fiscal Year					
	FY 2007/08	FY 2008/09	FY 2009/10	FY 2010/11	FY 2011/12	FY 2012/13
Fire Apparatus	430,000	800,000	55,000	850,000	1,800,000	2,900,000
Firehall Roof and Driveway repair	40,000	50,000	50,000	50,000	50,000	50,000
Fire Station Replacement	-	-	1,315,380	1,446,918	1,200,000	-
Technical Rescue Equipment	105,242	50,000	-	-	-	50,000
Fire Station Generators	25,000	80,000	80,000	80,000	80,000	80,000
Fire Service Expansion	-	-	1,972,080	-	2,366,496	3,030,000
Mobile Data Project	-	-	42,500	165,000	60,000	-
Total Fire	600,242	980,000	3,514,960	2,591,918	5,556,496	6,110,000

	Prior Years Appropriations	2008/2009 Proposed	Total Project
1. Fire Apparatus Funding Source: General Fund 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.	\$7,065,000	\$ 800,000	\$ 7,865,000
2. Fire Station Roof and Driveway Repair Funding Source: General Fund 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	\$ 395,500	\$ 50,000	\$ 445,500
3. Technical Rescue Equipment Funding Source: Hamilton County 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	\$1,542,742	\$ 50,000	\$1,592,742

Capital Project Detail

	Prior Years Appropriations	2008/2009 Proposed	Total Project
5. Fire Station Generators			
Funding Source: General Fund			
Prior Years	\$ 25,000	\$ 80,000	\$ 105,000
This project fund two station generators a year until all Fire Stations have a generator for back-up power. This project will allow each station to remain operational in case of a natural or man-made disaster. This project will also allow Fire Stations to be used as Safe Havens for the public during disasters			
Impact on operating budget: None			

Capital Project Detail

Public Works

Capital Budget Five Year Plan						
Project Name	Estimated Project Cost by Fiscal Year					
	FY 2007/08	FY 2008/09	FY 2009/10	FY 2010/11	FY 2011/12	FY 2012/13
Paving of Streets	1,600,000	1,888,000	1,000,000	2,000,000	2,000,000	2,000,000
City Wide Services Equipment	1,000,000	550,000	425,000	625,000	500,000	500,000
Bridge Rehab	550,000	568,000	1,350,000	350,000	350,000	350,000
Downtown Streetscape Program	500,000		1,025,000	375,000	-	-
Traffic Engineering Projects	277,000	1,176,000	325,000	325,000	325,000	325,000
Curbs, Gutters, and Sidewalks	1,000,000	1,120,274	750,000	1,400,000	1,400,000	1,400,000
Street Rehabilitation	4,255,000	5,915,154	7,972,000	8,168,750	-	-
MPO - Major Construction	100,000	26,000	164,000	2,875,000	12,430,000	7,050,000
UFORE/Forestry Grant Match	-	20,000	-	-	-	-
Intersection Improvements	650,000	-	300,000	300,000	300,000	300,000
Sewer Construction Parcel 8	340,000	-	-	-	-	-
Water Quality Capital Projects	1,675,000	775,000	1,775,000	1,975,000	2,725,000	3,725,000
Solid Waste Capital Projects	1,865,000	300,000	6,400,000	650,000	165,000	1,000,000
Total Public Works	13,812,000	12,338,428	21,486,000	19,043,750	20,195,000	16,650,000

	Prior Years Appropriations	2008/2009 Proposed	Total Project
1. Paving of streets			
Funding sources: General Fund		\$1,600,000	
TPO Funds		288,000	
Prior Years	\$19,564,450		\$21,452,450
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			
Funding sources: General Fund		\$ 300,000	
Economic Development Fund		250,000	
Prior Years	\$ 8,714,777		\$ 9,264,777
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.			
3. Bridge Rehabilitation			
Funding sources: General Fund		\$ 18,000	
Bonds Interest 2003		550,000	
Prior Years	\$ 3,592,000		\$ 4,160,000
This appropriation funds the City's portion of state and federal funding for rehabilitating bridges with structural and utilization deficiencies.			
Impact on operating budget: None			

Capital Project Detail

	Prior Years Appropriations	2008/2009 Proposed	Total Project
4. Traffic Engineering Projects			
Funding sources: General Fund		\$ 25,800	
Economic Development Fund		124,200	
Automatic Traffic Enforcement Fund		150,000	
TPO State Grant		876,000	
Prior Years	\$ 7,020,749		\$ 8,196,749
This appropriation provides for modernization of existing and installation of future traffic signals and parking meters.			
Impact on operating budget: The replacement program results in lower maintenance costs.			
5. Curbs, Gutters and Sidewalks			
Proposed Funding Source: Community Development Funds		\$ 863,441	
State of Tennessee		256,833	
Prior Years	\$ 5,257,347		\$ 6,377,621
This appropriation provides for the continuing program of construction and repair of curbs, gutters, and sidewalks within the City.			
Impact on operating budget: None			
6. Street Improvements			
Funding sources: Bonds		\$ 4,450,681	
General Fund		689,473	
Economic Development Funds		487,500	
Hamilton County		187,500	
Other		100,000	
Prior Years	\$34,504,712		\$40,419,866
This appropriation will fund a program of major street rehabilitation within the City.			
Impact on operating budget: This program of major street Improvements results in lower street maintenance costs.			
7. MPO Match Major Street Construction			
Funding sources: General Fund		\$ 26,000	
Prior Years	\$ 5,853,593		\$ 5,879,593
This appropriation funds the City's portion of State of Tennessee projects within the City limits.			
Impact on operating budget: None			
8. Match for UFORE Forestry Grant			
Funding sources: General Fund	\$ 0	\$ 20,000	\$ 20,000
This appropriation funds the City's portion of a UFORE data collection grant.			
Impact on operating budget: None			

Capital Project Detail

	Prior Years Appropriations	2008/2009 Proposed	Total Project
9. Storm Water Projects City Wide			
Funding sources: Storm Water Fund		\$ 775,000	
Prior Years	\$ 7,190,559		\$7,965,559
This appropriation funds a drainage system inventory and City wide storm water projects.			
Impact on operating budget: None			
10. Solid Waste Capital Projects			
Funding sources: Solid Waste Fund Balance		\$ 300,000	
Prior Years	\$ 8,789,647		\$ 9,089,647
This appropriation funds the purchase of equipment, expansion and rehabilitation of the Solid Waste System.			
Impact on operating budget: None			

Capital Project Detail

Parks & Recreation

Capital Budget Five Year Plan						
Project Name	Estimated Project Cost by Fiscal Year					
	FY 2007/08	FY 2008/09	FY 2009/10	FY 2010/11	FY 2011/12	FY 2012/13
Parks Rehab	13,295,000	3,391,821	4,338,000	1,632,000	1,280,000	1,090,000
Greenways	100,000	2,875,000	750,000			
Zoo Improvements	125,000	125,000	125,000	125,000	125,000	
Recreation Center Rehab	318,000	-	1,410,000	800,000	150,000	1,000,000
HVAC Repair	-	131,000	203,000			
Parks Equipment Replacement	150,000	50,000	-	-		
Public Art	200,000	100,000	100,000	100,000	100,000	100,000
Total Parks & Recreation	14,188,000	6,672,821	6,926,000	2,657,000	1,655,000	2,190,000

	Prior Years Appropriations	2008/2009 Proposed	Total Project
1. City Parks Rehabilitation			
Funding Source: Bonds		\$ 1,309,319	
Economic Development Fund		745,988	
General Fund		698,514	
State of Tennessee		140,800	
Hamilton County		150,000	
Insurance Proceeds		217,000	
Donation		130,200	
Prior Years	\$22,496,448		\$23,586,448
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: General Fund		\$ 550,000	
TDOT Grant		1,780,000	
Donation		545,000	
Prior Years	\$ 962,367		\$ 3,837,367
The purpose of this project is to upgrade and expand the Greenway system in Chattanooga.			
Impact on operating budget: None			
3. Zoo Improvements			
Funding Source: Economic Development Fund		\$ 125,000	
Prior Years	\$ 1,250,000		\$ 1,375,000
This appropriation will fund upgrade and renovation of the City Zoo.			
Impact on operating budget: None			

Capital Project Detail

	Prior Years Appropriations	2008/2009 Proposed	Total Project
4. HVAC Repair			
Funding Source: Bonds			
Prior Years	\$ 300,000	\$ 131,000	\$ 430,000
This appropriation will fund HVAC replacement for aging units at various facilities			
Impact on operating budget: None			
5. Park Maintenance Equipment			
Funding Source: Economic Development Fund			
Prior Years	\$ 150,000	\$ 50,000	\$ 235,000
This appropriation will fund systematic replacement for aging maintenance equipment.			
Impact on operating budget: None			
6. Public Art			
Funding Source: Economic Development Fund			
Prior Years	\$ 200,000	\$ 100,000	\$ 300,000
This appropriation will fund city wide public art exhibits.			
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 2007/08	FY 2008/09	FY 2009/10	FY 2010/11	FY 2011/12	FY 2012/13
Memorial Auditorium & TIVOLI	400,000	200,000	200,000	200,000	200,000	200,000
Heritage Hall 2nd Floor Renovation	-	115,000	-	-	-	-
Total Neighborhood Services	\$400,000	\$315,000	\$200,000	\$200,000	\$200,000	\$200,000

	Prior Years Appropriations	2008/2009 Proposed	Total Project
1. Memorial Auditorium & TIVOLI Funding Source: General Fund Prior Years This appropriation will fund the renovation of the City's Civic facilities. Impact on operating budget: None.	\$ 900,000	\$ 200,000	\$ 1,100,000
2. Heritage House 2nd Floor Renovation Funding Source: General Fund State of Tennessee Grant This appropriation will fund the renovation of the 2nd floor of the Heritage House. Impact on operating budget: None.		\$ 90,000 25,000	

Capital Project Detail

Chattanooga Development Resource Corp.

Capital Budget Five Year Plan						
Project Name	Estimated Project Cost by Fiscal Year					
	FY 2007/08	FY 2008/09	FY 2009/10	FY 2010/11	FY 2011/12	FY 2012/13
Development Resource Center Rehab	-	900,000	-	-	-	-
Waterfront Passage Rehab	-	2,000,000	-	-	-	-
Total Neighborhood Services	\$0	\$2,900,000	\$0	\$0	\$0	\$0

	Prior Years Appropriations	2008/2009 Proposed	Total Project
1. Development Resource Center Rehab			
Funding Source: CDRC Fund	\$ 0	\$ 900,000	\$ 900,000
This appropriation will fund the renovation of the City's Development Resource Center.			
Impact on operating budget: None.			
2. Waterfront Passage Rehab			
Funding Source: CDRC Fund	\$ 0	\$ 2,000,000	\$ 2,000,000
This appropriation will fund the renovation of the City's interactive waterfront passage.			
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 2008/
2009.

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 2008/2009:

FROM	General Obligation Bonds	\$ 10,000,000	
	General Fund	7,956,413	
	Economic Development	2,925,688	
	Hotel Motel Tax	2,000,000	
	Bond Interest (2003)	550,000	
	Narcotics Fund	252,000	
	Automatic Traffic Enforcement Fund	150,000	
	Reappropriation of Public Works (P416)	125,574	
	Fleet Lease Program	1,390,000	
	Federal Grant (Criminal Justice)	631,000	
	State of Tennessee	3,712,433	
	CDBG	863,441	
	Hamilton County	312,500	
	Other	1,692,200	
TO:	General Government & Supported Agencies		\$ 9,278,000
	Department of Police		852,000
	Department of Fire		980,000
	Department of Public Works		11,263,428
	Department of Parks & Recreation		6,972,821
	Department of Education, Arts & Culture		315,000
	CDRC	_____	<u>2,900,000</u>
	TOTALS	\$ 32,561,249	\$ <u>32,561,249</u>

PROPOSED CAPITAL BUDGET ORDINANCE

PROPRIETARY FUND CAPITAL

From Water Quality Unreserved Fund Balance	\$ 775,000	
Solid Waste Fund Unreserved Fund Balance	300,000	
Public Works Water Quality Capital Fund		\$ 775,000
Public Works Solid Waste Capital Fund	_____.	<u>300,000</u>
TOTAL PROPRIETARY FUNDS	<u>\$ 1,075,000</u>	<u>\$ 1,075,000</u>
TOTAL CAPITAL BUDGET	<u>\$33,636,249</u>	<u>\$33,636,249</u>

SECTION 2. That Ordinance No. 12139, 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	\$ _____ 0	\$ <u>7,956,413</u>
AMENDED GENERAL FUND ESTIMATED REVENUE	\$ <u>170,070,000</u>	\$ <u>178,026,413</u>

SECTION 4. That Section 5 of said Ordinance be and is hereby amended as hereinafter set out:

GENERAL FUND APPROPRIATIONS:

General Government & Supported Agencies	\$ <u>36,758,592</u>	\$ <u>44,715,005</u>
AMENDED TOTAL APPROPRIATION	<u>\$ 170,070,000</u>	<u>\$ 178,026,413</u>

GENERAL GOVERNMENT & SUPPORTED AGENCIES

Capital Improvements	\$ _____ 0	\$ <u>7,956,413</u>
AMENDED GEN. GOVT. & SUPPORTED AGENCIES	<u>\$ 36,758,592</u>	<u>\$ 44,714,005</u>
AMENDED TOTAL APPROPRIATION	<u>\$ 170,070,000</u>	<u>\$ 178,026,413</u>

Capital Project Detail

SECTION 5. That Section 6 of said Ordinance be and is hereby amended as hereinafter set out:

	<u>Delete</u>	Substitute in <u>Lieu Thereof</u>
1119 <u>ECONOMIC DEVELOPMENT EDUCATION FUND:</u>		
ESTIMATED REVENUE		
Economic Development Unreserved Fund Balance	\$ _____ 0	\$ 1,506,221
Amended Total Revenue	<u>\$11,465,273</u>	<u>\$12,971,494</u>
APPROPRIATIONS		
Appropriation to Capital from Fund Balance	\$ 0	\$ 1,506,221
Amended Total Appropriation	<u>\$11,465,273</u>	<u>\$12,971,494</u>
2106 <u>HOTEL MOTEL TAX FUND:</u>		
ESTIMATED REVENUE		
Hotel/Motel Unreserved Fund Balance	\$ 0	\$ 2,000,000
Amended Total Revenue	<u>\$ 4,112,640</u>	<u>\$ 6,112,640</u>
APPROPRIATIONS		
Appropriation to Capital from Fund Balance	\$ _____ 0	\$ 2,000,000
Amended Total Appropriation	<u>\$ 4,112,640</u>	<u>\$ 6,112,640</u>
5200 <u>SOLID WASTE FUND:</u>		
ESTIMATED REVENUE		
Fund Balance	\$ _____ 0	\$ 300,000
Amended Total Revenue	<u>\$ 7,264,382</u>	<u>\$ 7,564,382</u>
APPROPRIATIONS		
Appropriation to Capital from Fund Balance	\$ _____ 0	\$ 300,000
Amended Total Appropriation	<u>\$ 7,264,382</u>	<u>\$ 7,564,382</u>

Capital Project Detail

5300 WATER QUALITY MANAGEMENT FUND:

ESTIMATED REVENUE

Fund Balance \$ _____ 0 \$ 775,000

Amended Total Revenue \$ 6,192,675 \$ 6,967,675

APPROPRIATIONS

Appropriation to Capital from Fund Balance \$ _____ 0 \$ 775,000

Amended Total Appropriation \$ 6,192,675 \$ 6,967,675

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

_____, 2009

CHAIRPERSON

APPROVED _____ DISAPPROVED _____

DATE: _____, 2009

MAYOR

DM/RR/AD

Capital Project Detail

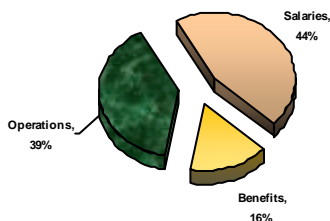


Personnel Administration

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 60.25% of the total FY 2009 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 was 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 Blue Cross Blue Shield for employee medical coverage. The average monthly contribution by City employees with an individual policy will be \$75.96 per month, employee + child \$129.08 per month, employee + spouse \$149.00 per month and family \$208.80 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 2009, employee's Major Medical Health and Hospitalization group plan cost will amount to \$16,900,000, with another \$1,809,025 projected to be spent on job injuries. In FY 2007 the City instituted 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 2009, the cost of this life insurance benefit will be \$0.1875 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 \$0.2250 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

The Fiscal Year 2009 changes are as follows:

The major personnel change for fiscal year was the implementation of a new pay plan. The plan was a result of an examination of all positions in the City. All City positions were placed in grades based on benchmarks for cities similar to Chattanooga. New positions were created in the 4000 series to better represent classifications citywide.

General Government

In fiscal year 2009, the General Government Department had no changes.

Department of Finance & Administration

In fiscal year 2009, the Department of Finance & Administration had a transfer on one position from the Public Works Department, Development Planning Manager, this resulted in an increase of one position for the year.

Department of Police

In fiscal year 2009, the Police Department had no changes in personnel.

Department of Fire

In the fiscal year 2009, the Fire Department had no changes in personnel.

Department of Public Works

In fiscal year 2009, Public Works transferred one position to Finance and added 3 positions to Interceptor Sewer System resulting in a change of 2 positions.

Department of Parks and Recreation

In fiscal year 2009, overall positions did not change.

Department of Personnel

In fiscal year 2009, overall positions within the Department of Personnel did not change.

Department of Neighborhood Services

In fiscal year 2009, overall positions did not change.

Executive Branch

In fiscal year 2009, overall positions did not change

Department of Education, Arts & Culture

In fiscal year 2009, overall positions did not change.

Department of Human Services

In fiscal year 2009, overall positions did not change.

See summary below for breakdown by fund.

**City of Chattanooga
Detail Position List for Fiscal Year 2006-2011**

Position Number	Position Name	2009 Pay Grade	FY				Change		Projected	
			2006	2007	2008	2009	PY to CY	FY 06 thru FY 2009	FY 2010	FY 2011
All Authorized Budget Positions			2,585	2,572	2,580	2,583	3	-2	2,583	2,583
Total General Fund			1,864	1,889	1,886	1,886	0	22	1,886	1,886
Total Special Revenue Funds			436	390	385	385	0	-51	385	385
Total Enterprise Funds			178	187	202	205	3	27	205	205
Total Internal Service Funds			62	61	61	61	0	-1	61	61
Total Golf Course and DRC			45	45	46	46	0	1	46	46
Departmental Totals										
General Government & Agencies			37	174	177	177	0	7	177	177
Department of Finance & Administration			199	66	66	67	1	1	67	67
Department of Police			678	685	685	685	0	7	685	685
Department of Fire			418	417	417	417	0	-1	417	417
Department of Public Works (All Funds)			624	609	618	620	2	-4	620	620
Department of Parks and Recreation			217	229	229	229	0	12	229	229
Department of Personnel			19	21	21	21	0	2	21	21
Department of Neighborhood Services			36	36	36	36	0	0	36	36
Executive Department of the Mayor			11	15	16	16	0	5	16	16
Education, Arts, & Culture			24	26	26	26	0	2	26	26
Human Services			322	294	289	289	0	-33	289	289
Total All Departments			2,585	2,572	2,580	2,583	3	-2	2,583	2,583

City of Chattanooga Detail Position List for Fiscal Year 2006-2011

Position Number	Position Name	2009 Pay Grade	Change					Projected		
			FY 2006	FY 2007	FY 2008	FY 2009	PY to CY	FY 06 thru FY 2009	FY 2010	FY 2011
General Government & Agencies			37	174	177	177	0	7	177	177
City Attorney's Office										
C00149	Assistant City Attorney (P/T)	\$50,000yr	0	0	1	1	0	1	1	1
C00150	City Attorney	34	1	1	1	1	0	0	1	1
			1	1	2	2	0	1	2	2
City Court Judicial I										
C00152	City Court Officer	NP	2	2	2	2	0	0	2	2
C00153	Judicial Assistant	\$23.30h	1	1	1	1	0	0	1	1
C00154	Police Officer	P1	0	0	0	0	0	0	0	0
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	City Court Officer	NP	2	2	2	2	0	0	2	2
C00153	Judicial Assistant	\$23.30h	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 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	NP	1	1	1	1	0	0	1	1
C00163	Council Secretary	NP	1	1	1	1	0	0	1	1
C00910	Council Assistant (P/T)	NP	0	0	0	0	0	0	0	0
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
			13	13	13	13	0	0	13	13
Office of the Mayor										
C01002	Office Assistant Senior	5	0	0	0	0	0	0	0	0
C01709	Planner	14	0	0	0	0	0	0	0	0
C01953	Senior Planner	17	0	0	0	0	0	0	0	0
			0	0	0	0	0	0	0	0
Internal Audit/ Performance Review										
C00084	Internal Auditor 1	19	2	3	3	3	0	1	3	3
C01204	Administrative Secretary	9	1	1	1	0	-1	-1	0	0
C02117	Internal Auditor 2	21	0	1	1	1	0	1	1	1
C02118	Director, Internal Audit	29	1	1	1	1	0	0	1	1
C04037	Administrative Support Spec	10	0	0	0	1	1	1	1	1
			4	6	6	6	0	2	6	6
311 Call Center										
C02106	Customer Service Rep 2	8	1	1	1	1	0	0	1	1
C02107	Customer Service Rep 1	7	8	8	8	8	0	0	8	8
C02108	Customer Service Supervisor	15	1	1	1	1	0	0	1	1
C02109	Assistant Customer Svc Coordinator	10	1	1	1	0	-1	-1	0	0
C04008	Webmaster	20	0	0	0	1	1	1	1	1
			11	11	11	11	0	0	11	11
Information Services										
C00105	IT Project Leader	25	0	1	1	0	-1	0	0	0
C00106	Web Information Coordinator	19	0	1	1	0	-1	0	0	0
C00107	Asst. Admin & Chief Information Off.	43	1	0	0	0	0	-1	0	0
C00107	Chief Information Officer	33	0	1	1	1	0	1	1	1
C00108	Manager Application Services	28	1	1	1	1	0	0	1	1
C00109	Dep Chief Information Officer	29	1	1	1	1	0	0	1	1
C00110	Network Analyst	22	1	1	1	1	0	0	1	1
C00113	Manager IT Support Services	28	1	1	1	1	0	0	1	1
C00114	Network Engineer	17	0	1	1	1	0	1	1	1
C00115	Systems & Database Spec 2	23	2	2	2	2	0	0	2	2
C00116	Systems & Database Spec 1	22	1	1	1	1	0	0	1	1
C00117	Manager Network	27	1	1	1	1	0	0	1	1
C00118	Programmer Analyst	25	5	3	3	0	-3	-5	0	0
C00119	Programmer 2	20	5	4	4	4	0	-1	4	4
C00120	IT Support Services Supervisor	21	0	1	1	1	0	1	1	1
C00121	Network Technician, Sr	11	4	3	3	0	-3	-4	0	0
C00124	Network Technician	17	2	2	2	0	-2	-2	0	0
C00125	PC Service Technician	16	1	1	1	0	-1	-1	0	0
C00127	Programmer 1	18	4	4	4	4	0	0	4	4
C00128	PC Services Specialist	14	2	2	2	0	-2	-2	0	0
C00130	Information Services assistant	7	1	1	1	0	-1	-1	0	0
C01403	Administrative Coordinator	6	1	1	1	0	-1	-1	0	0
C04004	IT Business Project Analyst	25	0	0	0	4	4	4	4	4
C04008	Webmaster	20	0	0	0	1	1	1	1	1
C04009	IT Specialist	19	0	0	0	3	3	3	3	3
C04015	IT Technician	15	0	0	0	5	5	5	5	5
C04042	Fiscal Technician	9	0	0	0	1	1	1	1	1
C04047	Adm Support Assistant 2	7	0	0	0	1	1	1	1	1
			34	34	34	34	0	0	34	34
Telecommunications										
C00145	Telecommunications Manager	24	1	1	1	1	0	0	1	1
C00146	Telecommunications Coordinator	17	1	1	1	1	0	0	1	1
			2	2	2	2	0	0	2	2

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City of Chattanooga Detail Position List for Fiscal Year 2006-2011

Position Number	Position Name	2009 Pay Grade	Change					Projected		
			FY 2006	FY 2007	FY 2008	FY 2009	PY to CY	FY 06 thru FY 2009	FY 2010	FY 2011
General Services			97	99	101	101	0	4	101	101
Administration										
C00020	Director General Services	30	0	1	1	1	0	1	1	1
C00021	Asst. Director Gen Svcs	NR	0	1	1	1	0	1	1	1
C00022	Special Project Coordinator	NR	0	1	1	1	0	1	1	1
C00187	General Svcs Technology Spec	22	0	1	1	1	0	1	1	1
C01205	Administrative Secretary Sr.	7	0	1	1	0	-1	0	0	0
C01407	F&A Coordinator	17	0	1	1	0	-1	0	0	0
C04011	Fiscal Analyst	17	0	0	0	1	1	1	1	1
C04047	Adm Support Assistant 2	7	0	0	0	1	1	1	1	1
			0	6	6	6	0	6	6	6
Purchasing										
C00250	Manager Purchasing	23	1	1	1	1	0	0	1	1
C00251	Assistant Purchasing Agent	17	2	0	0	0	0	-2	0	0
C00252	Buyer	16	3	7	7	7	0	4	7	7
C00257	City Travel Agent	9	1	0	0	0	0	-1	0	0
C00258	Purchasing Technician	8	4	0	0	0	0	-4	0	0
C00264	Purchasing Specialist	22	0	0	0	0	0	0	0	0
C00269	Deputy Purchasing Agent	21	0	1	1	1	0	1	1	1
C00283	Manager Real Property	22	0	1	1	1	0	1	1	1
C01001	Office Assistant	3	1	2	2	0	-2	-1	0	0
C04057	Adm Support Assistant 1	4	0	0	0	2	2	2	2	2
			12	12	12	12	0	0	12	12
City Hall/Annex Maintenance										
C00176	Director, Facilities & Fleet Management	38	0	0	0	0	0	0	0	0
C00195	Facilities Superintendent	16	1	0	0	0	0	-1	0	0
C00197	Custodian	2	0	0	0	0	0	0	0	0
C00198	Security Guard	4	2	2	2	2	0	0	2	2
C01501	Crew Leader	6	1	1	1	0	-1	-1	0	0
C01521	Crew Worker	3	7	7	8	0	-8	-7	0	0
C01522	Crew Worker, Sr	5	0	0	0	0	0	0	0	0
C01525	Building Maintenance Mechanic	7	2	2	2	0	-2	-2	0	0
C04040	Bldg Maintenance Mechanic 1	9	0	0	0	2	2	2	2	2
C04045	Crew Supervisor 1	8	0	0	0	1	1	1	1	1
C04059	Crew Worker 1	2	0	0	0	8	8	8	8	8
			13	12	13	13	0	0	13	13
Development Resource Center										
C00197	Custodian	2	0	0	0	0	0	0	0	0
C01201	Secretary	6	0	1	1	0	-1	0	0	0
C01521	Crew Worker	3	2	1	2	0	-2	-2	0	0
C04057	Adm Support Assistant 1	4	0	0	0	1	1	1	1	1
C04059	Crew Worker 1	2	0	0	0	2	2	2	2	2
			2	2	3	3	0	1	3	3
Chatt. Mobile Communication Services										
C00199	Mgr Electronics Communications	25	1	1	1	1	0	0	1	1
C00200	Electronics Comm Technician	14	5	4	4	0	-4	-5	0	0
C00213	Electronics Com Technician 2	16	0	1	1	1	0	1	1	1
C04019	Electronics Com Technician 1	14	0	0	0	4	4	4	4	4
			6	6	6	6	0	0	6	6
Real Estate										
C00177	Manager of Real Property	25	1	0	0	0	0	-1	0	0
C00990	Property Service Coordinator	14	1	0	0	0	0	-1	0	0
			2	0	0	0	0	-2	0	0
Municipal Garage - Amnicola										
C00204	Fleet Maintenance Shift Supv	16	1	1	1	1	0	0	1	1
C00205	Manager Fleet	23	1	1	1	1	0	0	1	1
C00206	Equipment Mechanic 3	13	4	4	4	4	0	0	4	4
C00208	Equipment Mechanic 1	10	3	3	3	3	0	0	3	3
C00209	Data Analyst	12	0	1	1	1	0	1	1	1
C00218	Fleet Maintenance Shop Supv	18	2	2	2	2	0	0	2	2
C00220	Parts Room Supervisor	11	1	1	1	0	-1	-1	0	0
C00224	Equipment Mechanic 2	12	11	11	11	11	0	0	11	11
C01301	Inventory Clerk	5	1	1	1	1	0	0	1	1
C01302	Inventory Clerk, Sr	6	2	2	2	0	-2	-2	0	0
C01521	Crew Worker	3	3	2	2	0	-2	-3	0	0
C04028	Inventory Coordinator	13	0	0	0	1	1	1	1	1
C04051	Inventory Technician	7	0	0	0	2	2	2	2	2
C04059	Crew Worker 1	2	0	0	0	2	2	2	2	2
			29	29	29	29	0	0	29	29
Municipal Garage - 12th Street										
C00204	Fleet Maintenance Shift Supv	16	2	2	2	2	0	0	2	2
C00206	Equipment Mechanic 3	13	7	7	7	7	0	0	7	7
C00208	Equipment Mechanic 1	10	5	5	5	5	0	0	5	5
C00218	Fleet Maintenance Shop Supv	18	1	1	1	1	0	0	1	1
C00220	Parts Room Supervisor	11	1	1	1	0	-1	-1	0	0
C00224	Equipment Mechanic 2	12	6	6	6	6	0	0	6	6
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	1	1	1	0	-1	-1	0	0
C01302	Inventory Clerk, Sr	6	1	1	1	0	-1	-1	0	0
C01513	Heavy Equipment Operator	10	1	1	1	0	-1	-1	0	0
C01521	Crew Worker	3	2	1	1	0	-1	-2	0	0
C01522	Crew Worker, Sr	5	1	1	1	0	-1	-1	0	0

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City of Chattanooga Detail Position List for Fiscal Year 2006-2011

Position Number	Position Name	2009 Pay Grade	Change					Projected		
			FY 2006	FY 2007	FY 2008	FY 2009	PY to CY	FY 06 thru FY 2009	FY 2010	FY 2011
C04028	Inventory Coordinator	13	0	0	0	1	1	1	1	1
C04037	Administrative Support Spec	10	0	0	0	1	1	1	1	1
C04051	Inventory Technician	7	0	0	0	2	2	2	2	2
C04053	Vehicle Servicer	7	0	0	0	1	1	1	1	1
C04057	Adm Support Assistant 1	4	0	0	0	1	1	1	1	1
C04058	Crew Worker 2	4	0	0	0	1	1	1	1	1
C04059	Crew Worker 1	2	0	0	0	1	1	1	1	1
C04100	Equipment Operator 4	10	0	0	0	1	1	1	1	1
			31	30	30	30	0	-1	30	30
Municipal Gas Station										
C01302	Inventory Clerk, Sr	6	1	1	1	0	-1	-1	0	0
C01513	Heavy Equipment Operator	10	1	1	1	0	-1	-1	0	0
C04051	Inventory Technician	7	0	0	0	1	1	1	1	1
C04100	Equipment Operator 4	10	0	0	0	1	1	1	1	1
			2	2	2	2	0	0	2	2
Department of Finance & Administration *			199	66	66	67	1	1	67	67
Finance										
C00071	Accounts Payable Assistant	NR	1	1	1	0	-1	-1	0	0
C00075	Administrator	35	1	1	1	1	0	0	1	1
C00076	Assistant City Finance Officer	45	0	0	0	0	0	0	0	0
C00076	Deputy Administrator Finance	29	1	0	1	1	0	0	1	1
C00077	Budget Officer	27	1	1	1	1	0	0	1	1
C00078	Assistant Finance Officer	N/A	0	1	0	0	0	0	0	0
C00079	Manager, Financial Operations	27	1	1	1	1	0	0	1	1
C00081	Accounts Payable Supervisor	17	1	1	1	1	0	0	1	1
C00082	Accounting Manager	24	1	1	1	1	0	0	1	1
C00083	Payroll Supervisor	18	1	1	1	1	0	0	1	1
C00085	Management & Budget Analyst 1	17	5	5	5	5	0	0	5	5
C00086	Management & Budget Analyst 2	21	1	1	1	1	0	0	1	1
C00087	Accountant 1	17	3	2	2	3	1	0	3	3
C00090	Accountant 2	21	1	2	2	2	0	1	2	2
C00099	Payroll Assistant	7	2	2	2	2	0	0	2	2
C00102	Payroll Technician	11	1	1	1	1	0	0	1	1
C00995	Grant Specialist	15	1	1	1	1	0	0	1	1
C01002	Office Assistant, Sr	n/a	4	3	3	0	-3	-4	0	0
C01204	Administrative Secretary	n/a	1	1	1	0	-1	-1	0	0
C01207	Executive Assistant	n/a	1	1	1	0	-1	-1	0	0
C01402	Accounting Technician 1	8	4	4	4	4	0	0	4	4
C01403	Administrative Coordinator	n/a	0	1	1	0	-1	0	0	0
C01991	Development Planning Manager	NR	0	0	0	1	1	1	1	1
C04021	Executive Assistant	14	0	0	0	1	1	1	1	1
C04035	Accounting Technician 2	10	0	0	0	1	1	1	1	1
C04047	Adm Support Assistant 2	7	0	0	0	4	4	4	4	4
			32	32	32	33	1	1	33	33
City Treasurer										
C00130	Treasurer	n/a	1	0	0	0	0	-1	0	0
C00131	Assistant Treasurer	23	1	1	1	1	0	0	1	1
C00132	Tax Supervisor	16	2	2	2	2	0	0	2	2
C00133	City Treasurer	25	0	1	1	1	0	1	1	1
C00136	Business Tax Inspector	8	1	1	1	1	0	0	1	1
C00904	Property Tax Clerk I	\$9.04hr	1	1	1	1	0	0	1	1
C00905	Property Tax Clerk II	\$9.31hr	1	1	1	1	0	0	1	1
C00906	Property Tax Clerk III	\$10.15hr	1	1	1	1	0	0	1	1
C01006	Tax Clerk	7	7	7	7	7	0	0	7	7
			15	15	15	15	0	0	15	15
City Court Clerk's Office										
C00055	City Court Clerk	33	1	1	1	1	0	0	1	1
C00059	Court Operation Supervisor	13	1	1	1	1	0	0	1	1
C01101	Court Clerk	5	12	12	12	12	0	0	12	12
C01102	Court Clerk, Sr	7	5	5	5	0	-5	-5	0	0
C04044	Court Operations Technician 2	8	0	0	0	2	2	2	2	2
C04054	Court Operations Technician 1	6	0	0	0	3	3	3	3	3
			19	19	19	19	0	0	19	19
Department of Police			678	685	685	685	0	7	685	685
C00168	Public Relations Coordinator 2	18	0	0	0	1	1	1	1	1
C00195	Facilities Superintendent	n/a	1	1	1	0	-1	-1	0	0
C00200	Electronics Communication Tech.	n/a	1	1	1	0	-1	-1	0	0
C00209	Police Fleet Specialist	n/a	1	0	0	0	0	-1	0	0
C00796	Assistant Police Chief	P9	0	0	3	3	0	3	3	3
C00797	Executive Police Chief	n/a	1	1	0	0	0	-1	0	0
C00805	Police Chief	34	1	1	1	1	0	0	1	1
C00806	Deputy Police Chief	30	2	2	1	1	0	-1	1	1
C00807	Deputy Dir. , Community Outreach	17	0	0	0	0	0	0	0	0
C00808	Assist. Community Outreach Dir.	12	0	0	0	0	0	0	0	0
C00809	Police Captain	P8	8	8	8	8	0	0	8	8
C00812	Police Lieutenant	P7	16	17	17	17	0	1	17	17
C00813	Police Sergeant	P6	103	101	90	90	0	-13	90	90
C00818	Police Officer	P2	341	341	352	352	0	11	352	352
C00825	Police Service Technician 1	4	9	9	9	9	0	0	9	9

*General Services functions were included in Finance prior to 2007

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City of Chattanooga
Detail Position List for Fiscal Year 2006-2011

Position Number	Position Name	2009 Pay Grade	Change					Projected		
			FY 2006	FY 2007	FY 2008	FY 2009	PY to CY	FY 06 thru FY 2009	FY 2010	FY 2011
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
C00834	School Patrol Officer Supv	9	1	1	1	1	0	0	1	1
C00840	Police Property Technician	7	7	7	7	7	0	0	7	7
C00843	Communication Officer, Fire	8	2	2	2	1	-1	-1	1	1
C00844	Communication Officer	11	50	57	57	58	1	8	58	58
C00855	Manager Media Relations	n/a	0	1	0	0	0	0	0	0
C00856	Police Records Operation Supv	13	1	1	1	1	0	0	1	1
C00858	Police Legal Advisor	n/a	1	1	0	0	0	-1	0	0
C00861	Fingerprint Technician	n/a	1	1	1	0	-1	-1	0	0
C00896	Animal Service Officer	9	8	8	8	8	0	0	8	8
C00897	Animal Service Field Supervisor	13	1	1	1	1	0	0	1	1
C00898	Communication Officer, Senior	13	6	6	6	6	0	0	6	6
C00970	Police Service Technician 2	6	16	16	18	18	0	2	18	18
C00975	School Lieutenant Patrol	\$21.84hr	3	3	3	3	0	0	3	3
C00976	School Patrol Officer	\$15.08hr	30	30	30	30	0	0	30	30
C00996	Communication Clerk	8	10	9	9	9	0	-1	9	9
C00997	Accounting Technician, Sr	11	0	0	0	0	0	0	0	0
C00998	Staff Service Coordinator	n/a	1	1	1	0	-1	-1	0	0
C01001	Office Assistant	n/a	1	1	1	0	-1	-1	0	0
C01002	Office Assistant, Sr	n/a	1	1	1	0	-1	-1	0	0
C01005	Manager Accreditation	17	1	1	1	1	0	0	1	1
C01009	Police Records Clerk, Sr	n/a	19	19	19	0	-19	-19	0	0
C01010	Police Information Center Manager	16	1	1	1	1	0	0	1	1
C01011	Police Records Analyst	10	5	5	5	5	0	0	5	5
C01201	Secretary	n/a	6	5	5	0	-5	-6	0	0
C01202	Secretary, Senior	n/a	5	5	5	0	-5	-5	0	0
C01203	Assistant to Police Chief	n/a	1	1	1	0	-1	-1	0	0
C01204	Administrative Secretary	n/a	5	5	5	0	-5	-5	0	0
C01207	Executive Assistant	n/a	0	1	1	0	-1	0	0	0
C01401	Personnel Assistant	n/a	2	1	1	0	-1	-2	0	0
C01402	Accounting Technician 1	8	1	2	2	2	0	1	2	2
C01403	Administrative Coordinator	n/a	1	1	1	0	-1	-1	0	0
C01404	Fiscal Coordinator	n/a	1	1	1	0	-1	-1	0	0
C01525	Building Maintenance Mechanic	n/a	2	2	2	0	-2	-2	0	0
C02205	Terminal Agency Coordinator	8	1	1	1	1	0	0	1	1
C03003	Crime Statistics Analyst	15	1	1	1	1	0	0	1	1
C03005	Veterinarian	\$50K/yr	0	1	1	1	0	1	1	1
C04010	General Supervisor	18	0	0	0	1	1	1	1	1
C04011	Fiscal Analyst	17	0	0	0	1	1	1	1	1
C04014	Occupational Safety Specialist	17	0	0	0	1	1	1	1	1
C04020	Electronics Surveillance Techn	14	0	0	0	1	1	1	1	1
C04021	Executive Assistant	14	0	0	0	1	1	1	1	1
C04040	Bldg Maintenance Mechanic 1	9	0	0	0	2	2	2	2	2
C04042	Fiscal Technician	9	0	0	0	1	1	1	1	1
C04047	Adm Support Assistant 2	7	0	0	0	15	15	15	15	15
C04050	Fingerprint Technician	7	0	0	0	2	2	2	2	2
C04052	Personnel Assistant	7	0	0	0	1	1	1	1	1
C04056	Police Records Technician	5	0	0	0	18	18	18	18	18
C04057	Adm Support Assistant 1	4	0	0	0	2	2	2	2	2
CXXXXX	Ballistics Examiner	NR	0	1	0	0	0	0	0	0
			678	685	685	685	0	7	685	685

Department of Fire

			418	417	417	417	0	-1	417	417
C00168	Public Relations Coordinator 2	18	0	0	0	1	1	1	1	1
C00195	Facilities Superintendent	16	1	1	1	0	-1	-1	1	1
C00855	Manager, Media relations	27	1	1	1	0	-1	-1	1	1
C00865	Fire Chief	34	1	1	1	1	0	0	1	1
C00866	Deputy Fire Chief	F7C	1	1	1	1	0	0	1	1
C00867	Fire Marshal	F7C	1	1	1	1	0	0	1	1
C00869	Fire Battalion Chief	F5A	6	6	6	6	0	0	6	6
C00871	Captain	F4	75	75	75	0	-75	-75	75	75
C00872	Fire Investigator	F4	3	4	4	0	-4	-3	4	4
C00873	Lieutenant	F3A	87	78	78	78	0	-9	78	78
C00874	Firefighter	F1A	36	41	41	41	0	5	41	41
C00876	Operations Chief	F6	1	1	1	0	-1	-1	1	1
C00877	Resource Chief	F5	1	1	1	0	-1	-1	1	1
C00888	Staff Officer	F4	16	18	18	0	-18	-16	18	18
C00890	Training Chief	F5	1	1	1	0	-1	-1	1	1
C00891	Fire Equipment Specialist	11	1	1	1	3	2	2	1	1
C00892	Firefighter Senior	F2A	170	170	170	170	0	0	170	170
C00899	Tactical Services Chief	F5	1	1	1	0	-1	-1	1	1
C00999	Manager IT Fire	18	1	1	1	1	0	0	1	1
C01001	Office Assistant	3	1	1	1	0	-1	-1	1	1
C01014	Fire Suppression Chief	F5	0	0	1	0	-1	0	1	1
C01202	Secretary, Senior	7	3	3	3	0	-3	-3	3	3
C01207	Executive Assistant	13	1	1	1	0	-1	-1	1	1
C01401	Personnel Assistant	7	1	1	1	0	-1	-1	1	1
C01402	Accounting Technician	8	1	0	0	0	0	-1	0	0
C01403	F&A Coordinator	15	1	2	1	0	-1	-1	1	1
C01407	Budget Technician	12	0	0	1	1	0	1	1	1
C01513	Heavy Equipment Operator	10	2	2	2	0	-2	-2	2	2
C01525	Building Maintenance Mechanic	7	3	3	3	0	-3	-3	3	3
C01526	Building Maintenance Mechanic, Sr	12	1	1	0	0	0	-1	1	1

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City of Chattanooga
Detail Position List for Fiscal Year 2006-2011

Position Number	Position Name	2009 Pay Grade	Change					Projected		
			FY	FY	FY	FY	PY to	FY	FY	
			2006	2007	2008	2009	CY	06 thru FY 2009	2010	2011
C04001	Assistant Fire Chief	F6C	0	0	0	4	4	4	4	4
C04003	Fire Captain	F4A	0	0	0	75	75	75	75	75
C04010	General Supervisor	18	0	0	0	1	1	1	1	1
C04021	Executive Assistant	14	0	0	0	1	1	1	1	1
C04029	BLDG Maintenance Mechanic 2	12	0	0	0	1	1	1	1	1
C04040	BLDG Maintenance Mechanic 1	9	0	0	0	3	3	3	3	3
C04047	ADM Support Assistant 2	7	0	0	0	2	2	2	2	2
C04051	Inventry Technician	7	0	0	0	1	1	1	1	1
C04052	Personnel Assistant	7	0	0	0	1	1	1	1	1
C04057	ADM Support Assistant 1	4	0	0	0	1	1	1	1	1
C04111	Staff Captain	F4C	0	0	0	8	8	8	8	8
C04112	Staff Lieutenant	F3C	0	0	0	12	12	12	12	12
C04113	Staff Firefighter Senior	F2C	0	0	0	2	2	2	2	2
C04115	Executive Deputy Fire Chief	29	0	0	0	1	1	1	1	1
			418	417	417	417	0	-1	417	417

Department of Public Works (All Funds)
Public Works General Fund

Administration

C00448	Information Technology Coord	24	1	0	0	0	0	-1	0	0
C00450	Administrator	34	1	1	1	1	0	0	1	1
C00451	Deputy Administrator	31	1	1	1	1	0	0	1	1
C00482	Inventry Control Coordinator	13	1	1	1	1	0	0	1	1
C01002	Office Assistant Senior	NR	2	2	2	0	-2	-2	0	0
C00453	Assistant to Administrator	22	0	0	0	0	0	0	0	0
C01207	Executive Assistant	13	1	1	1	0	-1	-1	0	0
C01403	Administrative Coordinator	10	0	0	0	0	0	0	0	0
C01404	Fiscal Coordinator	17	1	1	1	0	-1	-1	0	0
C01991	Development Planning Manager	27	0	1	1	0	-1	0	0	0
C04011	Fiscal Analyst	17	0	0	0	1	1	1	1	1
C04021	Executive Assistant	14	0	0	0	1	1	1	1	1
C04047	Administrative Support Assistant 2	7	0	0	0	2	2	2	2	2
			8	8	8	7	-1	-1	7	7

Land Development Office

C00334	Forestry Inspector	14	1	1	1	1	0	0	1	1
C00509	Development Coordinator	14	1	0	0	0	0	-1	0	0
C00513	Civil Engineer	19	1	1	1	1	0	0	1	1
C00521	Construction Inspector 1	14	3	3	4	4	0	1	4	4
C00530	Design Review Engineer	24	1	1	1	1	0	0	1	1
C00541	Chief Building Official	25	2	0	0	0	0	-2	0	0
C00541	Building Official	25	0	2	1	1	0	1	1	1
C00543	Zoning Inspector	12	2	1	0	0	0	-2	0	0
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	14	2	2	2	2	0	0	2	2
C00550	Plumbing Inspector	14	1	2	2	2	0	1	2	2
C00551	Plumbing Inspector, Sr	15	1	1	1	1	0	0	1	1
C00552	Combination Inspector	14	4	8	8	8	0	4	8	8
C00553	Building Inspector	14	1	1	1	1	0	0	1	1
C00554	Electrical Inspector, Sr	15	1	1	1	1	0	0	1	1
C00555	Building Inspector, Sr	15	1	1	1	1	0	0	1	1
C00558	Codes Inspector, Sr	17	0	1	1	0	-1	0	0	0
C00559	Gas/Mechanical Inspector, Sr	15	1	1	1	1	0	0	1	1
C00561	Electrical Sign Inspector	10	2	0	0	0	0	-2	0	0
C00562	Codes Coordinator	12	2	1	1	0	-1	-2	0	0
C00567	Director of Codes & Inspection	27	1	1	1	1	0	0	1	1
C00571	Permit Services Chief	25	0	0	0	0	0	0	0	0
C00578	Zoning and Sign Official	19	1	1	1	1	0	0	1	1
C00735	GIS Specialist Senior	15	1	2	2	0	-2	-1	0	0
C00737	GIS Specialist	11	1	0	0	0	0	-1	0	0
C01002	Office Assistant Senior	5	1	1	1	0	-1	-1	0	0
C01004	Permit Clerk	6	4	4	4	4	0	0	4	4
C01015	Office Manager	10	1	1	1	0	-1	-1	0	0
C01204	Administrative Secretary	9	1	0	1	0	-1	-1	0	0
C01709	Planner	14	1	1	1	0	-1	-1	0	0
C01953	Senior Planner	17	2	0	0	0	0	-2	0	0
C01955	Development Ombudsman	18	0	1	1	1	0	1	1	1
C04032	Office Supervisor	12	0	0	0	1	1	1	1	1
C04047	Administrative Support Assistant 2	7	0	0	0	1	1	1	1	1
C04057	Administrative Support Assistant 1	4	0	0	0	1	1	1	1	1
C04080	Plans Review Specialist 3	15	0	0	0	1	1	1	1	1
C04085	Historic Preservation Planner	14	0	0	0	1	1	1	1	1
C04096	Plans Review Specialist 2	12	0	0	0	1	1	1	1	1
C04101	Plans Review Specialist 1	9	0	0	0	2	2	2	2	2
			44	43	43	43	0	-1	43	43

City Wide Services

C00197	Custodian	2	2	2	1	0	-1	-2	0	0
C00474	Director, City Wide Services	27	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	0	0	0	0	-1	0	0

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City of Chattanooga

Detail Position List for Fiscal Year 2006-2011

Position Number	Position Name	2009 Pay Grade	2009					Change		Projected	
			FY 2006	FY 2007	FY 2008	FY 2009	PY to CY	FY 06 thru FY 2009	FY 2010	FY 2011	
C00482	Inventory Control Coordinator	12	1	1	1	0	-1	-1	0	0	
C00651	Safety & Training Coord, Sr	15	1	1	1	0	-1	-1	0	0	
C00747	Supply Supervisor	9	1	1	1	0	-1	-1	0	0	
C01002	Office Assistant, Sr	5	2	2	3	0	-3	-2	0	0	
C01201	Secretary	6	1	1	1	0	-1	-1	0	0	
C01204	Administrative Secretary	9	1	1	0	0	0	-1	0	0	
C01301	Inventory Clerk	5	1	1	1	1	0	0	1	1	
C01401	Personnel Assistant	7	2	2	2	0	-2	-2	0	0	
C01405	Operations Coordinator	25	1	1	1	0	-1	-1	0	0	
C01521	Crew Worker	3	1	1	0	0	0	-1	0	0	
C01530	Cost Estimator	8	1	1	1	1	0	0	1	1	
C04014	Occupation Safety Specialist	15	0	0	0	1	1	1	1	1	
C04028	Inventory Coordinator	13	0	0	0	1	1	1	1	1	
C04037	Administrative Support Specialist	10	0	0	0	1	1	1	1	1	
C04047	Administrative Support Assistant 2	7	0	0	0	2	2	2	2	2	
C04051	Inventory Technician	7	0	0	0	1	1	1	1	1	
C04052	Personnel Assistant	4	0	0	0	2	2	2	2	2	
C04057	Administrative Support Specialist 1	4	0	0	0	3	3	3	3	3	
C04059	Crew Worker 1	2	0	0	0	1	1	1	1	1	
C04068	Assistant Director City Wide Services Adm	22	0	0	0	1	1	1	1	1	
			18	17	15	17	2	-1	17	17	
Municipal Forestry											
C00311	Municipal Forester	23	1	1	1	1	0	0	1	1	
C00312	Forestry Supervisor	18	1	1	1	1	0	0	1	1	
C00333	Tree Trimmer	9	3	3	3	2	-1	-1	2	2	
C01503	Crew Supervisor	11	1	1	1	0	-1	-1	0	0	
C01511	Equipment Operator	6	1	1	0	0	0	-1	0	0	
C01522	Crew Worker Senior	5	1	1	1	0	-1	-1	0	0	
C04038	Crew Supervisor 2	12	0	0	0	2	2	2	2	2	
C04102	Equipment Operator 3	8	0	0	0	2	2	2	2	2	
			8	8	7	8	1	0	8	8	
Sewer Construction & Maintenance											
C00521	Construction Inspector 1	14	0	0	0	1	1	1	1	1	
C00683	Manager Sewer Construction & Maintenance	25	1	1	1	1	0	0	1	1	
C00698	Concrete Worker	6	8	8	8	0	-8	-8	0	0	
C01502	Crew Leader, Sr	9	1	1	1	0	-1	-1	0	0	
C01504	Crew Supervisor, Sr	12	7	7	7	0	-7	-7	0	0	
C01506	General Supervisor, Sr	16	1	1	1	0	-1	-1	0	0	
C01512	Equipment Operator, Sr	8	4	4	4	0	-4	-4	0	0	
C01513	Heavy Equipment Operator	10	5	5	5	0	-5	-5	0	0	
C01521	Crew Worker	3	8	8	8	0	-8	-8	0	0	
C01522	Crew Worker, Sr	5	7	6	6	0	-6	-7	0	0	
C04030	Crew Supervisor 3	14	0	0	0	5	5	5	5	5	
C04038	Crew Supervisor 2	12	0	0	0	2	2	2	2	2	
C04045	Crew Supervisor 1	8	0	0	0	1	1	1	1	1	
C04049	Crew Worker 3	7	0	0	0	8	8	8	8	8	
C04058	Crew Worker 2	4	0	0	0	6	6	6	6	6	
C04059	Crew Worker 1	2	0	0	0	8	8	8	8	8	
C04100	Equipment Operator 4	10	0	0	0	5	5	5	5	5	
C04102	Equipment Operator 3	8	0	0	0	1	1	1	1	1	
C04104	Equipment Operator 2	6	0	0	0	3	3	3	3	3	
			42	41	41	41	0	-1	41	41	
Emergency											
C01503	Crew Supervisor	11	1	1	0	0	0	-1	0	0	
C01506	General Supervisor, Sr	16	1	1	1	0	-1	-1	0	0	
C01510	Light Equipment Operator	5	1	0	0	0	0	-1	0	0	
C01511	Equipment Operator	6	6	5	2	0	-2	-6	0	0	
C01512	Equipment Operator, Sr	8	4	4	4	0	-4	-4	0	0	
C01521	Crew Worker	3	3	3	3	0	-3	-3	0	0	
C04010	General Supervisor	18	0	0	0	1	1	1	1	1	
C04059	Crew Worker 1	2	0	0	0	6	6	6	6	6	
C04102	Equipment Operator 3	8	0	0	0	8	8	8	8	8	
C04104	Equipment Operator 2	6	0	0	0	2	2	2	2	2	
C04105	Equipment Operator 1	5	0	0	0	1	1	1	1	1	
			16	14	10	18	8	2	18	18	
Street Cleaning											
C01502	Crew Leader, Sr	9	3	3	3	0	-3	-3	0	0	
C01504	Crew Supervisor, Sr	12	1	1	1	0	-1	-1	0	0	
C01506	General Supervisor, Sr	16	1	1	1	0	-1	-1	0	0	
C01511	Equipment Operator	6	7	7	7	0	-7	-7	0	0	
C01512	Equipment Operator, Sr	8	10	10	10	0	-10	-10	0	0	
C01521	Crew Worker	3	12	12	12	0	-12	-12	0	0	
C01522	Crew Worker, Senior	5	3	3	3	0	-3	-3	0	0	
C04010	General Supervisor	18	0	0	0	1	1	1	1	1	
C04030	Crew Supervisor 2	12	0	0	0	1	1	1	1	1	
C04045	Crew Supervisor 1	8	0	0	0	3	3	3	3	3	
C04058	Crew Worker 2	4	0	0	0	3	3	3	3	3	
C04059	Crew Worker 1	2	0	0	0	11	11	11	11	11	
C04102	Equipment Operator 3	8	0	0	0	11	11	11	11	11	
C04105	Equipment Operator 1	5	0	0	0	6	6	6	6	6	
			37	37	37	36	-1	-1	36	36	

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City of Chattanooga
Detail Position List for Fiscal Year 2006-2011

Position Number	Position Name	2009 Pay Grade	2009					Change		Projected	
			FY	FY	FY	FY	PY to	FY 06 thru	FY	FY	
			2006	2007	2008	2009	CY	FY 2009	2010	2011	
Traffic Engineering											
C00768	City Traffic Engineer	27	1	1	1	1	0	0	1	1	
C00769	Assistant City Traffic Engineer	25	1	1	1	1	0	0	1	1	
C00770	Traffic Operations Analyst	16	1	1	1	1	0	0	1	1	
C00771	Traffic Engineering Coordinator	13	1	1	1	1	0	0	1	1	
C00772	Traffic System Technician	14	1	1	1	0	-1	-1	0	0	
C00774	Traffic Engineering Tech	10	3	3	3	4	1	1	4	4	
C00776	Traffic Signal Designer	14	1	1	1	1	0	0	1	1	
C01002	Office Assistant Senior	5	1	1	1	0	-1	-1	0	0	
C01204	Administrative Secretary	9	1	1	1	0	-1	-1	0	0	
C04037	Administrative Support Specialist	10	0	0	0	1	1	1	1	1	
C04057	Administrative Support Specialist 1	4	0	0	0	1	1	1	1	1	
			11	11	11	11	0	0	11	11	
Engineering											
C00504	Engineering Project Manager	29	2	2	2	0	-2	-2	0	0	
C00505	City Engineer	31	1	1	1	1	0	0	1	1	
C00509	Development Coordinator	14	0	0	0	0	0	0	0	0	
C00512	Assistant City Engineer	28	1	1	1	1	0	0	1	1	
C00513	Engineering Designer	19	4	5	5	5	0	1	5	5	
C00516	Engineering Project Coordinator	21	2	2	2	2	0	0	2	2	
C00518	Survey Party Chief	14	3	3	4	4	0	1	4	4	
C00521	Construction, Inspector	14	2	3	2	2	0	0	2	2	
C00522	Survey Instrument Tech.	9	2	1	2	2	0	0	2	2	
C00523	Survey Technician	5	0	0	0	0	0	0	0	0	
C00524	Technical Information Manager	24	1	1	1	1	0	0	1	1	
C00582	Assistant Engineering Designer	13	3	3	3	3	0	0	3	3	
C00735	GIS Specialist Senior	15	0	0	0	0	0	0	0	0	
C00737	GIS Specialist	NR	5	4	4	0	-4	-5	0	0	
C00965	Engineering Co-op	\$12.33hr	2	2	2	2	0	0	2	2	
C01002	Office Assistant Senior	NR	1	1	1	0	-1	-1	0	0	
C01204	Administrative Secretary	9	1	1	1	0	-1	-1	0	0	
C04047	Administrative Support Assistant 2	7	0	0	0	1	1	1	1	1	
C04057	Administrative Support Specialist 1	4	0	0	0	1	1	1	1	1	
C04064	Engineering Manager	27	0	0	0	2	2	2	2	2	
C04090	GIS Technician	13	0	0	0	4	4	4	4	4	
			30	30	31	31	0	1	31	31	
Traffic Control											
C00197	Custodian	2	1	1	1	0	-1	-1	0	0	
C00206	Equipment Mechanic III	13	1	1	1	1	0	0	1	1	
C00360	Electrician's Assistant	5	1	1	1	0	-1	-1	0	0	
C00743	Manager Traffic Control	24	1	1	1	1	0	0	1	1	
C00744	Traffic Control Electrical Supervisor	19	1	1	1	1	0	0	1	1	
C00745	Traffic Electrician Apprentice	9	1	1	1	0	-1	-1	0	0	
C00746	Traffic Electrician, Sr	15	1	1	1	0	-1	-1	0	0	
C00751	Traffic Electrician	14	4	4	4	0	-4	-4	0	0	
C00753	Parking Meter Servicer	7	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	19	1	1	1	1	0	0	1	1	
C00758	Traffic Construction Technician	11	1	1	1	0	-1	-1	0	0	
C00763	Sign Fabricator	7	1	1	1	0	-1	-1	0	0	
C01001	Office assistant	3	1	1	1	0	-1	-1	0	0	
C01201	Secretary	6	1	1	1	0	-1	-1	0	0	
C01503	Crew Supervisor	11	1	1	1	0	-1	-1	0	0	
C01505	General Supervisor	14	1	1	1	0	-1	-1	0	0	
C01512	Equipment Operator, Sr	8	3	3	3	0	-3	-3	0	0	
C01521	Crew Worker	3	6	6	6	0	-6	-6	0	0	
C01522	Crew Worker, Sr	5	3	3	3	0	-3	-3	0	0	
C01523	Traffic Construction Worker	7	1	1	1	0	-1	-1	0	0	
C04010	General Supervisor	18	0	0	0	1	1	1	1	1	
C04018	Electrician 2	14	0	0	0	1	1	1	1	1	
C04027	Electrician 1	13	0	0	0	4	4	4	4	4	
C04038	Crew Supervisor 2	12	0	0	0	1	1	1	1	1	
C04047	Administrative Support Assistant 2	7	0	0	0	1	1	1	1	1	
C04049	Crew Worker 3	7	0	0	0	2	2	2	2	2	
C04057	Administrative Support Specialist 1	4	0	0	0	1	1	1	1	1	
C04058	Crew Worker 2	4	0	0	0	3	3	3	3	3	
C04059	Crew Worker 1	2	0	0	0	7	7	7	7	7	
C04100	Equipment Operator 4	10	0	0	0	1	1	1	1	1	
C04102	Equipment Operator 3	8	0	0	0	3	3	3	3	3	
C04104	Equipment Operator 2	6	0	0	0	2	2	2	2	2	
			34	34	34	34	0	0	34	34	
Brush & Trash											
C00531	Refuse Inspector	10	6	6	6	0	-6	-6	0	0	
C00538	Sanitation Worker	3	0	0	0	0	0	0	0	0	
C01001	Office Assistant	3	1	1	1	0	-1	-1	0	0	
C01503	Crew Supervisor	11	0	0	0	0	0	0	0	0	
C01505	General Supervisor	14	1	1	1	0	-1	-1	0	0	
C01510	Light Equip Operator	5	0	0	0	0	0	0	0	0	
C01512	Equipment Operator, Sr	8	26	26	26	0	-26	-26	0	0	
C01521	Crew Worker	3	18	17	17	0	-17	-18	0	0	
C04010	General Supervisor	18	0	0	0	1	1	1	1	1	
C04059	Crew Worker 1	2	0	0	0	15	15	15	15	15	
C04102	Equipment Operator 3	8	0	0	0	14	14	14	14	14	
			52	51	51	30	-21	-22	30	30	

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City of Chattanooga Detail Position List for Fiscal Year 2006-2011

Position Number	Position Name	2009 Pay Grade	Change					Projected		
			FY 2006	FY 2007	FY 2008	FY 2009	PY to CY	FY 06 thru FY 2009	FY 2010	FY 2011
Trash Flash										
C04102	Equipment Operator 3	8	0	0	0	6	6	6	6	6
			0	0	0	6	6	6	6	6
Curbside Recycle										
C04030	Crew Supervisor 3	14	0	0	0	1	1	1	1	1
C04059	Crew Worker 1	2	0	0	0	4	4	4	4	4
C04104	Equipment Operator 2	6	0	0	0	4	4	4	4	4
			0	0	0	9	9	9	9	9
Garbage Collection										
C0531	Refuse Inspector	10	0	0	0	5	5	5	5	5
C00532	Manager Sanitation	22	1	1	1	1	0	0	1	1
C01001	Office Assistant	3	1	1	1	0	-1	-1	0	0
C01503	Crew Supervisor	11	1	0	0	0	0	-1	0	0
C01505	General Supervisor	14	1	2	2	0	-2	-1	0	0
C01510	Light Equipment Operator	5	2	2	2	0	-2	-2	0	0
C01511	Equipment Operator	6	8	8	8	0	-8	-8	0	0
C01512	Equipment Operator, Sr	8	0	0	0	0	0	0	0	0
C01531	Automated Garbage Collection Op	9	14	14	14	0	-14	-14	0	0
C01521	Crew Worker	3	11	11	11	0	-11	-11	0	0
C04106	Refuse Inspector 2	NR	0	0	0	1	1	1	1	1
C04010	General Supervisor	18	0	0	0	1	1	1	1	1
C04059	Crew Worker 1	2	0	0	0	7	7	7	7	7
C04102	Equipment Operator 3	8	0	0	0	14	14	14	14	14
C04104	Equipment Operator 2	6	0	0	0	4	4	4	4	4
C04105	Equipment Operator 1	5	0	0	0	2	2	2	2	2
			39	39	39	35	-4	-4	35	35
Water Quality Management			49	50	55	55	0	6	55	55
Administration										
C00513	Engineering Designer	19	5	3	3	3	0	-2	3	3
C00516	Engineering Project Coordinator	20	0	1	0	0	0	0	0	0
C00118	Programmer Analyst	25	0	0	1	0	-1	0	0	0
C00600	Public Information Specialist	15	1	1	1	1	0	0	1	1
C00724	Public Relations Education Coordinator	NR	0	0	0	0	0	0	0	0
C00728	Manager, Storm Water	29	1	1	1	0	-1	-1	0	0
C00733	Construction Program Supervisor	21	1	1	1	1	0	0	1	1
C00735	GIS Specialist, Sr	15	2	2	2	0	-2	-2	0	0
C00736	Water Quality Coordinator	19	2	1	1	1	0	-1	1	1
C00737	GIS Specialist	11	1	0	1	0	-1	-1	0	0
C00738	Water Quality Technician	12	3	3	3	3	0	0	3	3
C00740	Biologist	14	1	1	1	1	0	0	1	1
C00742	Soil Engineering Specialist	16	3	3	3	0	-3	-3	0	0
C00762	Water Quality Mgr	25	1	1	1	1	0	0	1	1
C00965	Engineering Co-op	12.33	2	3	5	5	0	3	5	5
C01002	Office Assistant, Sr	5	0	0	0	0	0	0	0	0
C01004	Permit Clerk	5	1	1	1	0	-1	-1	0	0
C01201	Secretary	6	1	1	1	0	-1	-1	0	0
C01016	Watershed Specialist	18	0	1	1	1	0	1	1	1
C01017	Hydraulic Engineer	22	0	2	2	0	-2	0	0	0
	Water Quality Technician Sr	NR	0	0	2	0	-2	0	0	0
C04047	Administrative Support Assistant 2	7	0	0	0	1	1	1	1	1
C04069	GIS System Administrator	22	0	0	0	1	1	1	1	1
C04071	Project Administrator	22	0	0	0	2	2	2	2	2
C04075	GIS Analyst 1	18	0	0	0	2	2	2	2	2
C04088	Water Quality Technician 2	14	0	0	0	2	2	2	2	2
C04090	GIS Technician	13	0	0	0	1	1	1	1	1
			25	26	31	26	-5	1	26	26
Water Quality Management Operations										
C00646	Sewer Maintenance Truck Operator	10	2	2	2	0	-2	-2	0	0
C01504	Crew Supervisor, Senior	12	3	3	3	0	-3	-3	0	0
C01512	Equipment Operator, Senior	8	4	4	4	0	-4	-4	0	0
C01513	Heavy Equipment Operator	10	2	2	2	0	-2	-2	0	0
C01521	Crew Worker	3	8	8	8	0	-8	-8	0	0
C01522	Crew Worker, Sr	5	5	5	5	0	-5	-5	0	0
C04030	Crew Supervisor 3	14	0	0	0	3	3	3	3	3
C04058	Crew Worker 2	4	0	0	0	5	5	5	5	5
C04059	Crew Worker 1	2	0	0	0	8	8	8	8	8
C04100	Equipment Operator 4	10	0	0	0	2	2	2	2	2
C04102	Equipment Operator 3	8	0	0	0	4	4	4	4	4
C04104	Equipment Operator 2	6	0	0	0	2	2	2	2	2
			24	24	24	24	0	0	24	24
Water Quality Construction										
C00728	Manager Water Quality	25	0	0	0	1	1	1	1	1
C00742	Soil Engineering Specialist	19	0	0	0	3	3	3	3	3
C01004	Permit Clerk	6	0	0	0	1	1	1	1	1
			0	0	0	5	5	5	5	5

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City of Chattanooga Detail Position List for Fiscal Year 2006-2011

Position Number	Position Name	2009 Pay Grade	2009					Change		Projected	
			FY 2006	FY 2007	FY 2008	FY 2009	PY to CY	FY 06 thru FY 2009	FY 2010	FY 2011	
State Street Aid Fund			107	89	89	89	0	-18	89	89	
C00516	Engineering Project Coordinator	21	1	1	1	1	0	0	1	1	
C00521	Construction Inspector	14	1	1	1	1	0	0	1	1	
C00646	Sewer Maintenance Truck Operator	10	2	2	2	0	-2	-2	0	0	
C00710	Construction Manager	29	1	1	1	0	-1	-1	0	0	
C01502	Crew Leader, Senior	9	2	3	3	0	-3	-2	0	0	
C01504	Crew Supervisor, Sr	12	9	7	7	0	-7	-9	0	0	
C01506	General Super, Senior	16	2	2	2	0	-2	-2	0	0	
C01511	Crew Supervisor, Sr	6	0	1	1	0	-1	0	0	0	
C01511	Equipment Operator	6	2	0	0	0	0	-2	0	0	
C01512	Equipment Operator, Sr	8	18	14	16	0	-16	-18	0	0	
C01513	Heavy Equipment Operator	10	14	14	14	0	-14	-14	0	0	
C01521	Crew Worker	3	35	26	24	0	-24	-35	0	0	
C01522	Crew Worker, Sr	5	20	17	17	0	-17	-20	0	0	
C04010	General Supervisor	18	0	0	0	2	2	2	2	2	
C04030	Crew Supervisor 3	14	0	0	0	4	4	4	4	4	
C04038	Crew Supervisor 2	12	0	0	0	3	3	3	3	3	
C04045	Crew Supervisor 1	8	0	0	0	3	3	3	3	3	
C04058	Crew Worker 2	4	0	0	0	17	17	17	17	17	
C04059	Crew Worker 1	2	0	0	0	24	24	24	24	24	
C04065	Assistant Director City Wide Services Ops	25	0	0	0	1	1	1	1	1	
C04100	Equipment Operator 4	10	0	0	0	14	14	14	14	14	
C04102	Equipment Operator 3	8	0	0	0	5	5	5	5	5	
C04104	Equipment Operator 2	6	0	0	0	14	14	14	14	14	
			107	89	89	89	0	-18	89	89	
Solid Waste Fund			14	13	15	15	0	1	15	15	
Sanitary Fills											
C00663	Superintendent Landfill	22	1	1	1	1	0	0	1	1	
C00664	Landfill Tech Sr	13	1	1	1	0	-1	-1	0	0	
C01504	Crew Supervisor Senior	12	1	1	1	0	-1	-1	0	0	
C01510	Light Equipment Operator	5	1	1	1	0	-1	-1	0	0	
C01512	Equipment Operator, Sr	8	0	0	0	0	0	0	0	0	
C01513	Heavy Equipment Operator	10	4	4	5	0	-5	-4	0	0	
C04010	General Supervisor	18	0	0	0	1	1	1	1	1	
C04058	Crew Worker 2	4	0	0	0	1	1	1	1	1	
C04098	Landfill Technician	11	0	0	0	1	1	1	1	1	
C04101	Equipment Operator 4	10	0	0	0	5	5	5	5	5	
C04105	Equipment Operator 1	5	0	0	0	1	1	1	1	1	
			8	8	9	10	1	2	10	10	
Wood Recycle											
C00664	Landfill Tech Sr	13	1	0	0	0	0	-1	0	0	
C00671	Scale Operator	4	1	1	1	0	-1	-1	0	0	
C01504	Crew Supervisor, Sr	12	1	1	1	0	-1	-1	0	0	
C01513	Heavy Equipment Operator	10	2	2	3	0	-3	-2	0	0	
C01521	Crew Worker	3	0	0	0	0	0	0	0	0	
C04058	Crew Worker 2	4	0	0	0	1	1	1	1	1	
C04100	Equipment Operator 4	10	0	0	0	3	3	3	3	3	
			5	4	5	4	-1	-1	4	4	
Recycle											
C01512	Equipment Operator Sr	8	1	1	1	0	-1	-1	0	0	
C04102	Equipment Operator 3	8	0	0	0	1	1	1	1	1	
			1	1	1	1	0	0	1	1	
Interceptor Sewer System			115	124	132	135	3	20	135	135	
Administration											
C00482	Inventory Control Coordinator	12	1	1	0	0	0	-1	0	0	
C00575	Director Waste Resources	29	1	1	1	1	0	0	1	1	
C00579	System Technician	15	1	1	0	0	0	-1	0	0	
C00580	Warehouse Supervisor	11	1	1	0	0	0	-1	0	0	
C00590	Waste Resources Plant Engineer	22	0	1	1	1	0	1	1	1	
C01001	Office Assistant	3	1	1	0	0	0	-1	0	0	
C01201	Secretary	6	1	1	0	0	0	-1	0	0	
C01204	Administrative Secretary	9	1	1	0	0	0	-1	0	0	
C01301	Inventory Clerk	5	2	2	2	2	0	0	2	2	
C01401	Personnel Assistant	7	1	1	0	0	0	-1	0	0	
C01404	Fiscal Coordinator	17	1	1	0	0	0	-1	0	0	
C04009	IT Specialist	19	0	0	1	1	0	1	1	1	
C04011	Fiscal Analyst	17	0	0	1	1	0	1	1	1	
C04028	Inventory Coordinator	13	0	0	1	1	0	1	1	1	
C04037	Administrative Support Spec	10	0	0	1	1	0	1	1	1	
C04047	Adm Support Assistant 2	7	0	0	1	1	0	1	1	1	
C04051	Inventory Technician	7	0	0	1	1	0	1	1	1	
C04052	Personnel Assistant	7	0	0	1	1	0	1	1	1	
C04057	Adm Support Assistant 1	4	0	0	1	1	0	1	1	1	
C04071	Project Engineer	22	0	0	0	1	1	1	1	1	
			11	12	12	13	1	2	13	13	

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City of Chattanooga Detail Position List for Fiscal Year 2006-2011

Position Number	Position Name	2009 Pay Grade	Change					Projected		
			FY 2006	FY 2007	FY 2008	FY 2009	PY to CY	FY 06 thru FY 2009	FY 2010	FY 2011
Laboratory										
C00591	Manager Laboratory Services	23	1	1	1	1	0	0	1	1
C00592	Laboratory Technician, Sr	12	5	5	0	0	0	-5	0	0
C00593	Laboratory Technician	n/a	0	0	0	0	0	0	0	0
C00594	Chemist	17	1	1	1	1	0	0	1	1
C04091	Laboratory Technician 2	13	0	0	1	1	0	1	1	1
C04094	Laboratory Technician 1	12	0	0	4	4	0	4	4	4
			7	7	7	7	0	0	7	7
Engineering										
C00596	Construction Inspector Supv	18	0	1	1	1	0	1	1	1
C00597	Waste Resources Sys Engineer	25	1	1	1	1	0	0	1	1
C00598	Sewer Project Coordinator	15	1	1	2	2	0	1	2	2
C00644	Sewer Engineering Specialist	20	1	0	0	0	0	-1	0	0
C01301	Inventory Clerk	5	0	1	1	1	0	1	1	1
			3	4	5	5	0	2	5	5
Plant Maintenance										
C00351	Painter	7	1	0	0	0	0	-1	0	0
C00601	Plant Maintenance Supervisor	21	1	1	1	1	0	0	1	1
C00603	Chief Electrical Instmnt Techn	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	11	11	11	11	0	0	11	11
C00611	Electrical Instrument Technician	12	7	7	0	0	0	-7	0	0
C00618	Plant Maintenance Lubricator	5	3	3	3	3	0	0	3	3
C01503	Crew Supervisor	11	1	1	0	0	0	-1	0	0
C01522	Crew Worker, Sr	5	1	1	0	0	0	-1	0	0
C01525	Building Maintenance Mechanic	7	0	1	0	0	0	0	0	0
C04018	Electrician 2	14	0	0	7	7	0	7	7	7
C04038	Crew Supervisor 2	12	0	0	1	1	0	1	1	1
C04040	Bldg Maintenance Mechanic 1	9	0	0	1	1	0	1	1	1
C04058	Crew Worker 2	4	0	0	1	1	0	1	1	1
			28	28	28	28	0	0	28	28
Sewer Maintenance										
C00646	Sewer Maint. Truck Operator	10	1	0	0	0	0	-1	0	0
C01301	Inventory Clerk	5	1	0	0	0	0	-1	0	0
C01504	Crew Supervisor, Sr	12	4	5	0	0	0	-4	0	0
C01506	General Supervisor, Sr	16	1	1	0	0	0	-1	0	0
C01512	Equipment Operator, Sr	8	4	4	0	0	0	-4	0	0
C01513	Heavy Equipment Operator	10	4	3	0	0	0	-4	0	0
C01522	Crew Worker, Sr	5	3	2	0	0	0	-3	0	0
C04010	General Supervisor	18	0	0	1	1	0	1	1	1
C04030	Crew Supervisor 3	14	0	0	5	5	0	5	5	5
C04058	Crew Worker 2	4	0	0	2	2	0	2	2	2
C04100	Equipment Operator 4	10	0	0	5	5	0	5	5	5
C04102	Equipment Operator 3	8	0	0	4	4	0	4	4	4
			18	15	17	17	0	-1	17	17
Moc Bend Treatment Plant - Liquid Handling										
C00630	Plant Superintendent	27	1	1	1	1	0	0	1	1
C00631	Plant Operation Supervisor Liquid	22	1	1	0	0	0	-1	0	0
C00633	Chief Plant Operator	15	5	5	5	5	0	0	5	5
C00634	Plant Operator, Sr	12	8	8	0	0	0	-8	0	0
C00636	Plant Operator 3	13	4	4	5	5	0	1	5	5
C00638	Plant Operator 1	9	4	6	7	7	0	3	7	7
C01002	Office Assistant, Sr	5	1	1	0	0	0	-1	0	0
C04006	Plant Operations Supervisor	21	0	0	1	1	0	1	1	1
C04034	Plant Operator 2	11	0	0	9	9	0	9	9	9
C04057	Adm Support Assistant 1	4	0	0	1	1	0	1	1	1
			24	26	29	29	0	5	29	29
Inflow & Infiltration										
C00646	Sewer Maint. Truck Operator	10	2	3	0	0	0	-2	0	0
C01504	Crew Supervisor, Senior	12	3	3	0	0	0	-3	0	0
C01506	General Supervisor, Senior	16	1	1	0	0	0	-1	0	0
C01513	Heavy Equipment Operator	10	0	1	0	0	0	0	0	0
C01522	Crew Worker, Sr	5	3	3	0	0	0	-3	0	0
C04010	General Supervisor	18	0	0	1	1	0	1	1	1
C04030	Crew Supervisor 3	14	0	0	3	3	0	3	3	3
C04058	Crew Worker 2	4	0	0	3	3	0	3	3	3
C04102	Equipment Operator 3	8	0	0	6	6	0	6	6	6
			9	11	13	13	0	4	13	13
Safety & Training										
C00651	Safety/Training Coordinator	15	1	1	0	0	0	-1	0	0
C00671	Scale Operator	4	1	1	0	0	0	-1	0	0
C04014	Occupational Safety Specialist	17	0	0	1	1	0	1	1	1
C04058	Crew Worker 2	4	0	0	1	1	0	1	1	1
			2	2	2	2	0	0	2	2
Pretreatment/Monitoring										
C00652	Pretreatment Supervisor	19	1	1	1	1	0	0	1	1
C00653	Monitor Technician	12	3	4	4	4	0	1	4	4
C00655	Pretreatment Inspector	12	1	1	1	1	0	0	1	1
C01201	Secretary	6	1	1	0	0	0	-1	0	0
C04047	Adm Support Assistant 2	7	0	0	1	1	0	1	1	1
			6	7	7	7	0	1	7	7

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City of Chattanooga
Detail Position List for Fiscal Year 2006-2011

Position Number	Position Name	2009 Pay Grade	Change					Projected		
			FY 2006	FY 2007	FY 2008	FY 2009	PY to CY	FY 06 thru FY 2009	FY 2010	FY 2011
Moc Bend Treatment Plant - Solid Handling										
C00636	Plant Operator 3	13	0	0	0	1	1	1	1	1
C00638	Plant Operator 1	9	0	3	3	3	0	3	3	3
C00657	Plant Operations Supervisor-Solids	21	1	1	0	0	0	-1	0	0
C00661	Plant Operator, Sr	12	5	7	0	0	0	-5	0	0
C01512	Equipment Operator, Sr	8	1	1	0	0	0	-1	0	0
C04006	Plant Operations Supervisor	21	0	0	1	1	0	1	1	1
C04034	Plant Operator 2	11	0	0	7	8	1	8	8	8
C04102	Equipment Operator 3	8	0	0	1	1	0	1	1	1
			7	12	12	14	2	7	14	14
Department of Parks and Recreation			217	229	229	229	0	12	229	229
Parks General Fund			174	186	186	186	0	12	186	186
Administration										
C00300	Administrator	32	1	1	1	1	0	0	1	1
C00301	Deputy Administrator	n/a	1	0	0	0	0	-1	0	0
C00329	Rec Mgmt Analyst/Outdoor Initiative	n/a	0	0	0	0	0	0	0	0
C01207	Executive Assistant	n/a	0	1	1	0	-1	0	0	0
C01401	Personnel Assistant	n/a	0	1	1	0	-1	0	0	0
C01404	Fiscal Coordinator	n/a	1	1	1	0	-1	-1	0	0
C02934	Director of Parks	n/a	1	0	0	0	0	-1	0	0
C02936	Funding & Perf Analysis Cord.	n/a	0	1	1	0	-1	0	0	0
C04011	Fiscal Analyst	17	0	0	0	2	2	2	2	2
C04021	Executive assistant	14	0	0	0	1	1	1	1	1
C04052	Personnel Assistant	7	0	0	0	1	1	1	1	1
			4	5	5	5	0	1	5	5
Admin-Public Info										
C04017	Public Relations Coordinator 1	15	1	1	1	1	0	0	1	1
Outdoor Chattanooga										
C01403	Administrative Coordinator	n/a	1	1	1	0	-1	-1	0	0
C02130	Director of Outdoor Chattanooga	n/a	0	1	1	0	-1	0	0	0
C02133	Events and Marketing Spec	15	1	1	1	1	0	0	1	1
C04007	Recreation Division Manager	20	0	0	0	1	1	1	1	1
C04037	Administrative Support Spec	10	0	0	0	1	1	1	1	1
			2	3	3	3	0	1	3	3
Skatepark										
C02940	Skatepark Assistant P/T	\$10.30	0	2	2	2	0	2	2	2
Recreation Facility Management										
C00197	Custodian	n/a	10	11	11	0	-11	-10	0	0
C00376	Recreation Supervisor	n/a	3	0	0	0	0	-3	0	0
C00378	Recreation Program Coordinator	16	4	4	4	4	0	0	4	4
C00380	Recreation Facility Manager	n/a	16	16	16	0	-16	-16	0	0
C00382	Recreation Specialist	9	27	26	26	26	0	-1	26	26
C01001	Office Assistant	n/a	1	0	0	0	0	-1	0	0
C01403	Administrative Coordinator	n/a	0	1	1	0	-1	0	0	0
C01521	Crew Worker	n/a	2	2	2	0	-2	-2	0	0
C02938	Director of Recreation	25	0	1	1	1	0	1	1	1
C02939	Area Manager	n/a	0	3	3	0	-3	0	0	0
C02944	Assistant Sports Coordinator	n/a	0	1	1	0	-1	0	0	0
C02963	Receptionist	n/a	0	2	2	0	-2	0	0	0
C04007	Recreation Division Manager	20	0	0	0	3	3	3	3	3
C04025	Recreation Facility Manager	14	0	0	0	14	14	14	14	14
C04037	Administrative Support Spec	10	0	0	0	1	1	1	1	1
C04057	Adm Support Assistant 1	4	0	0	0	2	2	2	2	2
C04059	Crew Worker 1	2	0	0	0	13	13	13	13	13
C04082	Recreation Facility Manager 2	15	0	0	0	2	2	2	2	2
C04083	Recreation Program Specialist	13	0	0	0	1	1	1	1	1
			63	67	67	67	0	4	67	67
Recreation - Fitness Center										
C00376	Special Services Manager	n/a	1	1	1	0	-1	-1	0	0
C00420	Therapeutic Specialist	n/a	0	0	0	0	0	0	0	0
C00954	Fitness Trainer (Part Time 30 hrs.)	\$10.61	1	1	1	1	0	0	1	1
C00960	Front Desk Clerk (Part time 18 hrs.)	\$8.86	1	1	1	1	0	0	1	1
C01001	Office Assistant	n/a	1	1	1	0	-1	-1	0	0
C02922	Fitness Coordinator	n/a	1	0	0	0	0	-1	0	0
C04007	Recreation Division Manager	20	0	0	0	1	1	1	1	1
C04057	Adm Support Assistant 1	4	0	0	0	1	1	1	1	1
			5	4	4	4	0	-1	4	4
Outventure										
C00378	Recreation Program Coordinator	16	0	1	1	1	0	1	1	1
C00382	Recreation Specialist	9	2	1	1	1	0	-1	1	1
C00935	Recreation Specialist P/T	\$11.38	1	1	1	1	0	0	1	1
			3	3	3	3	0	0	3	3
Champion's Club										
C00394	Tennis Professional	16	1	1	1	1	0	0	1	1
C00395	Asst. Manager, Champions Club	n/a	1	1	1	0	-1	-1	0	0
C00981	Tennis Assistant P/T	\$8.02	2	2	2	2	0	0	2	2
C01521	Crew Worker	n/a	1	1	1	0	-1	-1	0	0
C04059	Crew Worker 1	2	0	0	0	1	1	1	1	1
C04083	Recreation Program Specialist	13	0	0	0	1	1	1	1	1
			5	5	5	5	0	0	5	5

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City of Chattanooga
Detail Position List for Fiscal Year 2006-2011

Position Number	Position Name	2009 Pay Grade	Change					Projected		
			FY	FY	FY	FY	PY to	FY 06 thru	FY	FY
			2006	2007	2008	2009	CY	FY 2009	2010	2011
Aquatics										
C00421	Aquatics Program Coordinator	16	1	1	1	1	0	0	1	1
			1	1	1	1	0	0	1	1
Therapeutic Recreation										
C00420	Therapeutic Program Coordinator	16	1	1	1	1	0	0	1	1
C02941	Assistant Therapeutic Specialist	n/a	0	1	1	0	-1	0	0	0
C04083	Recreation Program Specialist	13	0	0	0	1	1	1	1	1
			1	2	2	2	0	1	2	2
Parks & Athletic Fields										
C00197	Custodian	n/a	1	0	0	0	0	-1	0	0
C00208	Equipment Mechanic I	10	1	1	1	1	0	0	1	1
C01503	Crew Supervisor	n/a	2	2	2	0	-2	-2	0	0
C01506	General Supervisor, Sr	n/a	1	1	1	0	-1	-1	0	0
C01512	Equipment Operator, Sr	n/a	3	3	3	0	-3	-3	0	0
C01513	Heavy Equipment Operator	n/a	1	1	1	0	-1	-1	0	0
C01521	Crew Worker	n/a	3	2	2	0	-2	-3	0	0
C01522	Crew Worker, Sr	n/a	5	4	4	0	-4	-5	0	0
C04010	General Supervisor	18	0	0	0	1	1	1	1	1
C04038	Crew Supervisor 2	12	0	0	0	2	2	2	2	2
C04058	Crew Worker 2	4	0	0	0	4	4	4	4	4
C04059	Crew worker 1	2	0	0	0	2	2	2	2	2
C04100	Equipment Operator 4	10	0	0	0	3	3	3	3	3
C04105	Equipment Operator 1	5	0	0	0	1	1	1	1	1
			17	14	14	14	0	-3	14	14
Buildings & Structures										
C00345	HVAC Specialist	n/a	1	1	1	0	-1	-1	0	0
C00346	HVAC Assistant	n/a	1	1	1	0	-1	-1	0	0
C00351	Painter	n/a	1	1	1	0	-1	-1	0	0
C00353	Welder	n/a	1	1	1	0	-1	-1	0	0
C01301	Inventory Clerk	5	1	1	1	1	0	0	1	1
C01506	General Supervisor, Sr	n/a	1	1	1	0	-1	-1	0	0
C01521	Crew Worker	n/a	1	0	0	0	0	-1	0	0
C01522	Crew Worker, Sr	n/a	1	1	1	0	-1	-1	0	0
C01525	Building Maint. Mechanic	n/a	5	5	5	0	-5	-5	0	0
C01526	Building Maint. Mechanic, Sr	n/a	1	1	1	0	-1	-1	0	0
C04010	General Supervisor	18	0	0	0	1	1	1	1	1
C04029	Bldg Maintenance Mechanic 2	12	0	0	0	1	1	1	1	1
C04038	Crew Supervisor 2	12	0	0	0	1	1	1	1	1
C04040	Bldg Maintenance Mechanic 1	9	0	0	0	7	7	7	7	7
C04058	Crew Worker 2	4	0	0	0	1	1	1	1	1
C04097	Pool Technician	12	0	0	0	1	1	1	1	1
			14	13	13	13	0	-1	13	13
Chattanooga Zoo										
C00416	Director Zoo	23	1	1	1	1	0	0	1	1
C00417	Assistant Director Zoo	15	1	1	1	1	0	0	1	1
C00418	Zookeeper 1	5	5	4	4	4	0	-1	4	4
C00419	Zookeeper 2	7	1	1	1	1	0	0	1	1
C00980	Zoo Education Curator	10	1	1	1	1	0	0	1	1
C02942	Zoo Cmty Partnership Coordinator	14	0	1	1	1	0	1	1	1
			9	9	9	9	0	0	9	9
TN Riverpark - Downtown										
C00197	Custodian	n/a	0	1	1	0	-1	0	0	0
C00344	Asst. Superintendent, Riverpark	n/a	1	1	1	0	-1	-1	0	0
C01501	Crew Leader	n/a	1	0	0	0	0	-1	0	0
C01502	Crew Leader, Sr	n/a	4	4	4	0	-4	-4	0	0
C01503	Crew Supervisor	n/a	2	3	3	0	-3	-2	0	0
C01511	Equipment Operator	n/a	0	0	0	0	0	0	0	0
C01521	Crew Worker	n/a	14	11	11	0	-11	-14	0	0
C01522	Crew Worker, Senior	n/a	1	3	3	0	-3	-1	0	0
C04010	General Supervisor	18	0	0	0	1	1	1	1	1
C04038	Crew Supervisor 2	12	0	0	0	3	3	3	3	3
C04045	Crew Supervisor 1	8	0	0	0	5	5	5	5	5
C04058	Crew Worker 2	4	0	0	0	2	2	2	2	2
C04059	Crew worker 1	2	0	0	0	12	12	12	12	12
			23	23	23	23	0	0	23	23
Carousel Operations										
C00423	Parks "Reservationist"	n/a	1	1	1	0	-1	-1	0	0
C00968	Carousel Assistant P/T	\$7.78	2	2	2	2	0	0	2	2
C04047	Adm Support Assistant 2	7	0	0	0	1	1	1	1	1
			3	3	3	3	0	0	3	3
Park & Facilities										
C00338	Manager, Projects & Facilities	n/a	0	0	0	0	0	0	0	0
C01402	Accounting Technician	n/a	1	0	0	0	0	-1	0	0
C01403	Administrative Coordinator	n/a	0	1	1	0	-1	0	0	0
C02934	Director Parks	25	0	1	1	1	0	1	1	1
C02943	Assistant Director Parks	21	0	1	1	1	0	1	1	1
C04037	Administrative Support Spec	10	0	0	0	1	1	1	1	1
			1	3	3	3	0	2	3	3
Landscape										
C00365	Gardener	7	1	1	1	1	0	0	1	1
C01503	Crew Supervisor	n/a	1	1	1	0	-1	-1	0	0
C01505	General Supervisor	n/a	1	1	1	0	-1	-1	0	0

City of Chattanooga

Detail Position List for Fiscal Year 2006-2011

Position Number	Position Name	2009 Pay Grade	Change					Projected		
			FY 2006	FY 2007	FY 2008	FY 2009	PY to CY	FY 06 thru FY 2009	FY 2010	FY 2011
C01521	Crew Worker	n/a	3	2	2	0	-2	-3	0	0
C01522	Crew Worker, Sr	n/a	5	5	5	0	-5	-5	0	0
C02932	Groundskeeper	7	0	0	0	1	1	1	1	1
C04010	General Supervisor	18	0	0	0	1	1	1	1	1
C04038	Crew Supervisor 2	12	0	0	0	1	1	1	1	1
C04058	Crew Worker 2	4	0	0	0	4	4	4	4	4
C04059	Crew worker 1	2	0	0	0	2	2	2	2	2
			11	10	10	10	0	-1	10	10
TN River Park Security										
C00850	Ranger	4	0	5	5	5	0	5	5	5
C00863	Ranger Supervisor	9	0	1	1	1	0	1	1	1
C00953	Ranger P/T	n/a	0	0	0	0	0	0	0	0
			0	6	6	6	0	6	6	6
City-Wide Security										
C00850	Ranger	4	1	3	3	3	0	2	3	3
C00863	Ranger Supervisor	n/a	0	0	0	0	0	0	0	0
C00953	Ranger P/T 20 hr	\$11.70	3	1	1	1	0	-2	1	1
			4	4	4	4	0	0	4	4
Athletic Facilities										
C00362	Stadium Manager	17	1	1	1	1	0	0	1	1
C00942	Softball Coordinator	\$321.00	1	1	1	1	0	0	1	1
C01503	Crew Supervisor	n/a	1	1	1	0	-1	-1	0	0
C01521	Crew Worker	n/a	2	3	3	0	-3	-2	0	0
C01522	Crew Worker, Sr	n/a	1	1	1	0	-1	-1	0	0
C02932	Groundskeeper	7	1	1	1	1	0	0	1	1
C04038	Crew Supervisor 2	12	0	0	0	1	1	1	1	1
C04058	Crew Worker 2	4	0	0	0	1	1	1	1	1
C04059	Crew worker 1	2	0	0	0	3	3	3	3	3
			7	8	8	8	0	1	8	8
Memorial Auditorium										
C00197	Custodian	n/a	0	0	0	0	0	0	0	0
C00405	Stage Manager	n/a	0	0	0	0	0	0	0	0
			0	0	0	0	0	0	0	0
Civic Facilities Concessions										
Tivoli Theatre										
C00197	Custodian	n/a	0	0	0	0	0	0	0	0
C00405	Stage Manager	n/a	0	0	0	0	0	0	0	0
			0	0	0	0	0	0	0	0
Civic Facilities Administration										
C00400	Manager, Civic Facilities	n/a	0	0	0	0	0	0	0	0
C00401	Business Coordinator	n/a	0	0	0	0	0	0	0	0
C00402	Super, Civic Facilities Operator	n/a	0	0	0	0	0	0	0	0
C00405	Stage Manager	n/a	0	0	0	0	0	0	0	0
C00406	Facilities Marketing Coordinator	n/a	0	0	0	0	0	0	0	0
C00409	Concessions Coordinator	n/a	0	0	0	0	0	0	0	0
C00410	Box Office Coordinator	n/a	0	0	0	0	0	0	0	0
C00411	House Manager	n/a	0	0	0	0	0	0	0	0
C00944	Temp Clerk P/T	n/a	0	0	0	0	0	0	0	0
C00956	Box Office Cashiers P/T	n/a	0	0	0	0	0	0	0	0
C00958	Phone Sales Clerks P/T	n/a	0	0	0	0	0	0	0	0
C01001	Office Assistant	n/a	0	0	0	0	0	0	0	0
C01403	Administrative coordinator	n/a	0	0	0	0	0	0	0	0
C01501	Crew Leader	n/a	0	0	0	0	0	0	0	0
C02920	Concessions Coordinator P/T	n/a	0	0	0	0	0	0	0	0
C02921	Security Coordinator P/T	n/a	0	0	0	0	0	0	0	0
			0	0	0	0	0	0	0	0
Arts & Cultural										
C00381	Cultural Arts Specialist	n/a	0	0	0	0	0	0	0	0
			0	0	0	0	0	0	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	21	21	21	0	2	21	21
Personnel Administration										
C00270	Administrator Personnel	32	1	1	1	1	0	0	1	1
C00271	Assistant Personnel Director	22	1	1	1	1	0	0	1	1
C00272	Compensation Mgt Analyst	21	1	1	1	1	0	0	1	1
C00273	Deputy Administrator Personnel	29	1	1	1	1	0	0	1	1

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City of Chattanooga
Detail Position List for Fiscal Year 2006-2011

Position Number	Position Name	2009 Pay Grade	Change					Projected		
			FY 2006	FY 2007	FY 2008	FY 2009	PY to CY	FY 06 thru FY 2009	FY 2010	FY 2011
C00274	Personnel Analyst	17	2	2	2	0	-2	-2	0	0
C00275	Personnel Records Specialist	20	1	1	1	1	0	0	1	1
C00279	Personnel Technicians	10	3	3	3	0	-3	-3	0	0
C00281	Training Coordinator	15	0	1	1	0	-1	0	0	0
C00284	Fire & Police Recruitment Supv	18	1	1	1	1	0	0	1	1
C01002	Office Assistant, Sr	5	1	0	0	0	0	-1	0	0
C01205	Administrative Secretary, Sr	11	1	1	1	0	-1	-1	0	0
C01401	Personnel Assistant	7	1	2	2	0	-2	-1	0	0
C04012	Human Resource Generalist	17	0	0	0	5	5	5	5	5
C04021	Executive Assistant	14	0	0	0	1	1	1	1	1
C04033	Personnel Technician	11	0	0	0	2	2	2	2	2
C04057	Adm Support Assistant 1	4	0	0	0	1	1	1	1	1
			14	15	15	15	0	1	15	15
Wellness Initiative										
C00011	Proj Manager/Wellness	NP	1	1	1	1	0	0	1	1
C00012	Wellness Coordinator	16	0	1	1	1	0	1	1	1
			1	2	2	2	0	1	2	2
Employee Benefits Office										
C00101	Benefits Assistant	8	1	1	0	0	0	-1	0	0
C00182	Dir Risk Mgt and Insurance	27	1	1	1	1	0	0	1	1
C00185	Benefits Technician	11	1	1	2	2	0	1	2	2
C00266	Ocp Safety & Health Coord	21	1	1	1	1	0	0	1	1
			4	4	4	4	0	0	4	4
Department of Neighborhood Services			36	36	36	36	0	0	36	36
Department of NS - General Fund			29	29	29	29	0	0	29	29
Administration										
C00050	Adm Neighborhood Services	32	1	1	1	1	0	0	1	1
C00053	Assist. to Admin, Neighborhood Ser	28	1	0	0	0	0	-1	0	0
C00158	Program Coordinator	17	0	1	1	0	-1	0	1	1
C01015	Office Manager	10	1	0	0	0	0	-1	0	0
C01205	Administrative Secretary, Sr	11	1	1	1	0	-1	-1	1	1
C01912	Dep Adm Neighborhood Svcs	29	0	1	1	1	0	1	1	1
C01925	Economic Consultant	\$31,012yr	1	1	1	1	0	0	1	1
C01947	Neighborhood Develop Planner	14	0	1	1	0	-1	0	1	1
C01949	Graphic & Tech Specialist	15	0	1	1	1	0	1	1	1
C01975	Clerical Assistant	\$7.92	1	1	1	1	0	0	1	1
C02900	Fellows Interns	n/a	0	0	0	0	0	0	0	0
C04016	Neighborhood Program Spec	15	0	0	0	2	2	2	0	0
C04021	Executive Assistant	14	0	0	0	1	1	1	0	0
			6	8	8	8	0	2	8	8
Codes, Community Services & Neighborhood Relations										
C00155	Neighborhood Relations Spec	14	0	3	3	3	0	3	3	3
C00542	Manager, Codes & Neigh Relations	28	0	1	1	0	-1	0	1	1
C00548	Mgr Codes & Neighborhood Relations	21	0	0	0	1	1	1	1	1
C00565	Code Enforcement Inspector 1	12	10	10	10	10	0	0	10	10
C00574	Code Enforcement Insp Supv	16	2	3	3	3	0	1	3	3
C01001	Office Assistant	3	2	0	0	0	0	-2	0	0
C01002	Office Assistant, Sr	5	0	2	2	0	-2	0	2	2
C01202	Secretary, Senior	7	1	1	1	0	-1	-1	1	1
C04047	Adm Support Assistant 2	7	0	0	0	3	3	3	0	0
			15	20	20	20	0	5	20	20
Neighborhood Relations										
C00155	Neighborhood Relation Coordinator	n/a	4	0	0	0	0	-4	0	0
C00158	Program Coordinator	n/a	1	0	0	0	0	-1	0	0
C01945	Special Project Coordinator	n/a	1	0	0	0	0	-1	0	0
CXXXX	Community Organizers	NR	0	0	0	0	0	0	0	0
			6	0	0	0	0	-6	0	0
Animal Services										
C00896	Animal Service Officer	9	0	0	0	0	0	0	0	0
C00897	Animal Service Field Supervisor	13	0	0	0	0	0	0	0	0
C01204	Administrative Secretary	9	0	0	0	0	0	0	0	0
			0	0	0	0	0	0	0	0
Grants Administration										
C00995	Grant Specialist, Senior	13	1	0	0	0	0	-1	0	0
C01406	Grants Specialist	12	1	1	1	0	-1	-1	1	1
C04086	Project Specialist	14	0	0	0	1	1	1	0	0
			2	1	1	1	0	-1	1	1
Community Development										
C00188	Manager Community Development	23	1	1	1	1	0	0	1	1
C00189	Asst Manager Community Development	21	1	1	1	1	0	0	1	1
C00192	Community Development Spec	16	3	3	3	3	0	0	3	3
C01202	Secretary, Senior	n/a	1	1	1	0	-1	-1	0	0
C01404	Fiscal Coordinator	n/a	0	1	1	0	-1	0	0	0
C01709	Planner	n/a	1	0	0	0	0	-1	0	0
C04011	Fiscal Analyst	17	0	0	0	1	1	1	1	1
C04047	Adm Support Assistant 2	7	0	0	0	1	1	1	1	1
			7	7	7	7	0	0	7	7

**City of Chattanooga
Detail Position List for Fiscal Year 2006-2011**

Position Number	Position Name	2009 Pay Grade	Change					Projected		
			FY 2006	FY 2007	FY 2008	FY 2009	PY to CY	FY 06 thru FY 2009	FY 2010	FY 2011
Executive Department of the Mayor			11	15	16	16	0	5	16	16
Department of the Mayor - General Fund			11	15	16	16	0	5	16	16
Office of the Mayor										
C00164	Director of Media Relations	NP	1	1	1	1	0	0	1	1
C00171	Chief of Staff	NP	1	1	1	1	0	0	1	1
CU0174	Special Project Assistant	NP	2	1	1	1	0	-1	1	1
C00175	Special Assistant	NP	1	1	1	1	0	0	1	1
C01202	Secretary, Senior	7	0	0	1	1	0	1	1	1
C01209	Administrative Assistant	NP	1	1	1	1	0	0	1	1
C01403	Administrative Coordinator	10	0	1	1	0	-1	0	1	1
C02132	Director of Mayor's Initiatives	NP	1	0	0	0	0	-1	0	0
C02135	Deputy to Mayor	NP	0	1	0	1	1	1	1	1
C02136	Special Project Coordinator	NP	0	1	1	1	0	1	1	1
C20001	Mayor	NP	1	1	1	1	0	0	1	1
			8	9	9	9	0	1	9	9
Asset Management										
C00176	Director, Asset Management	38	1	0	0	0	0	-1	0	0
C01201	Secretary	6	1	0	0	0	0	-1	0	0
			2	0	0	0	0	-2	0	0
Office of Performance Review										
C00084	Internal Auditor	17	0	0	0	0	0	0	0	0
C00181	Deputy Director OPR	27	0	0	0	0	0	0	0	0
C00995	Grant Specialist, Senior	13	0	0	0	0	0	0	0	0
C01406	Grants Specialist	12	0	0	0	0	0	0	0	0
			0	0	0	0	0	0	0	0
Community Development - General Fund										
C00175	Administrator of Community Services	47	0	0	0	0	0	0	0	0
C01207	Executive Assistant	13	0	0	0	0	0	0	0	0
C01925	Economic Consultant	\$31,012yr	0	0	0	0	0	0	0	0
			0	0	0	0	0	0	0	0
Community Development										
C00188	Manager, Econ & Com Development	27	0	0	0	0	0	0	0	0
C00189	Manager, Planning & Program Development	27	0	0	0	0	0	0	0	0
C00192	Community Development Specialist	15	0	0	0	0	0	0	0	0
C01202	Secretary, Senior	7	0	0	0	0	0	0	0	0
C01709	Planner	14	0	0	0	0	0	0	0	0
			0	0	0	0	0	0	0	0
Office of Faith Based Initiatives										
C01207	Executive Assistant	13	0	1	1	1	0	1	1	1
C01403	Administrative Coordinator	10	0	1	1	1	0	1	1	1
C02141	Director of Faith Based Initiative	NP	0	1	1	1	0	1	1	1
			0	3	3	3	0	3	3	3
Office of Multicultural Affairs										
C01204	Administrative Secretary	9	0	1	1	1	0	1	1	1
C02140	Director, Multicultural Affairs	NP	1	1	1	1	0	0	1	1
C02142	Compliance Officer	17	0	1	1	1	0	1	1	1
C02145	Community Housing Specialist	NR	0	0	1	1	0	1	1	1
			1	3	4	4	0	3	4	4
Education, Arts, & Culture			24	26	26	26	0	2	26	26
Administration										
C00381	Cultural Arts Specialist	n/a	0	1	1	0	-1	0	0	0
C01207	Executive Assistant	n/a	1	1	1	0	-1	-1	0	0
C02960	Administrator of Ed. Arts, & Culture	32	1	1	1	1	0	0	1	1
C02961	Deputy Administrator	30	1	1	1	1	0	0	1	1
C04017	Public Relations Coordinator 1	15	0	0	1	1	0	1	1	1
C04021	Executive Assistant	14	0	0	0	1	1	1	1	1
C04039	Cultural Arts Coordinator	10	0	0	0	1	1	1	1	1
			3	4	5	5	0	2	5	5
Memorial Auditorium										
C00197	Custodian	n/a	2	2	2	0	-2	-2	0	0
C00405	Technical Coordinator	12	1	1	1	1	0	0	1	1
C04059	Crew Worker 1	2	0	0	0	2	2	2	2	2
			3	3	3	3	0	0	3	3
Civic Facilities Concessions										
C00955	Concession Employees P/T	n/a	0	0	0	0	0	0	0	0
			3	3	3	3	0	0	3	3
Tivoli Theatre										
C00197	Custodian	n/a	1	1	1	0	-1	-1	0	0
C00405	Technical Coordinator	12	1	1	1	1	0	0	1	1
C04059	Crew Worker 1	2	0	0	0	1	1	1	1	1
			2	2	2	2	0	0	2	2

City of Chattanooga Detail Position List for Fiscal Year 2006-2011

Position Number	Position Name	2009 Pay Grade	Change					Projected		
			FY 2006	FY 2007	FY 2008	FY 2009	PY to CY	FY 06 thru FY 2009	FY 2010	FY 2011
Civic Facilities Administration										
C00400	Director Civic Facilities	22	1	1	1	1	0	0	1	1
C00401	Business Mgr Civic Facilities	20	1	1	1	1	0	0	1	1
C00402	Super, Civic Facilities Operator	15	1	1	1	1	0	0	1	1
C00405	Stage Manager	n/a	1	1	0	0	0	-1	0	0
C00406	Facilities Marketing Coordinator	15	1	1	1	1	0	0	1	1
C00409	Concessions Coordinator	n/a	0	0	0	0	0	0	0	0
C00410	Box Office Supervisor	11	1	1	1	1	0	0	1	1
C00956	Box Office Cashiers P/T	\$10.79	2	2	2	2	0	0	2	2
C00958	Phone Sales Clerks P/T	\$10.54	4	4	4	4	0	0	4	4
C01403	Administrative Coordinator	n/a	1	1	1	0	-1	-1	0	0
C01501	Crew Leader	n/a	1	1	1	0	-1	-1	0	0
C04045	Crew Supervisor 1	8	0	0	0	1	1	1	1	1
C04047	Adm Support Assistant 2	7	0	0	0	1	1	1	1	1
			14	14	13	13	0	-1	13	13
North River Civic Center										
C00381	Cultural Arts Specialist	n/a	1	1	1	0	-1	-1	0	0
C00382	Recreation Specialist	n/a	1	0	0	0	0	-1	0	0
C04026	Community Facilities Supv	13	0	0	0	1	1	1	1	1
			2	1	1	1	0	-1	1	1
Eastgate Center										
C00381	Cultural Arts Specialist	n/a	0	1	1	0	-1	0	0	0
C04026	Community Facilities Supv	13	0	0	0	1	1	1	1	1
			0	1	1	1	0	1	1	1
Heritage House										
C00381	Cultural Arts Specialist	n/a	0	1	1	0	-1	0	0	0
C04039	Cultural Arts Coordinator	10	0	0	0	1	1	1	1	1
			0	1	1	1	0	1	1	1
Human Services			322	294	289	289	0	-33	289	289
Administration										
C1A010	Administrator	32	1	1	1	1	0	0	1	1
C1A075	Executive Secretary	NP	1	1	1	1	0	0	1	1
C1A080	Executive Assistant	NP	0	0	0	0	0	0	0	0
C1A120	Senior Accounting Clerk	NP	1	1	1	1	0	0	1	1
C1A171	Deputy Administrator	29	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	1	1	1	1	0	0	1	1
C1C160	LIEAP Coordinator	NP	1	1	1	1	0	0	1	1
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	10	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	7	7	7	7	0	0	7	7
C1D100	Teacher Assistant	NP	5	5	8	8	0	3	8	8
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	0	0	0	0	0	0	0	0
			17	17	20	20	0	3	20	20
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	0	0	0	0	0	0	0	0
			3	3	3	3	0	0	3	3

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 Year 2006-2011

Position Number	Position Name	2009 Pay Grade	Change						Projected	
			FY 2006	FY 2007	FY 2008	FY 2009	PY to CY	FY 06 thru FY 2009	FY 2010	FY 2011
Head Start Centers										
C1H060	Health/ Nutrition Coordinator	NP	1	1	1	1	0	0	1	1
C1H061	Registered Dietician	NP	0	0	0	0	0	0	0	0
C1H062	Health Technician	NP	2	2	2	2	0	0	2	2
C1H080	Teacher	NP	30	28	24	24	0	-6	24	24
C1H082	English lang Learner Supervisor	NP	0	0	1	1	0	1	1	1
C1H089	Teacher Assistant	NP	35	31	25	25	0	-10	25	25
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	1	0	0	0	0	-1	0	0
C1H190	Family Service Assistant	NP	20	18	16	16	0	-4	16	16
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
C1H251	Data Technician	NP	0	0	1	1	0	1	1	1
C1H252	Fiscal/Data Systems Manager	NP	0	0	1	1	0	1	1	1
C1H253	Senior Accountant	NP	0	0	1	1	0	1	1	1
C1H270	Dietary Supervisor	NP	1	1	1	1	0	0	1	1
C1H310	Nurse	NP	3	3	1	1	0	-2	1	1
C1H320	Lead Teacher/ Center Supervisor	NP	5	5	5	5	0	0	5	5
C1H350	Center Clerk	NP	5	5	5	5	0	0	5	5
C1H380	Dietary Assistant	NP	8	8	8	8	0	0	8	8
C1H390	Clerk III	NP	4	5	5	5	0	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	1	1	0	-1	1	1
C1H440	Special Project Coordinator	NP	1	1	1	1	0	0	1	1
C1H510	Asst Lead Teacher Center Supervisor	NP	1	1	0	0	0	-1	0	0
C1H601	Education Coordinator	NP	1	1	1	1	0	0	1	1
C1H602	Resource Specialist	NP	3	3	4	4	0	1	4	4
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
			142	134	123	123	0	-19	123	123
Head Start Mental Health										
C1M141	Resource Specialist	NP	0	0	2	2	0	2	2	2
C1M145	Clerk IV	NP	1	1	1	1	0	0	1	1
C1M165	Teacher	NP	1	1	1	1	0	0	1	1
			2	2	4	4	0	2	4	4
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	0	0	0	0	-1	0	0
C1P200	Teacher	NP	21	22	22	22	0	1	22	22
C1P250	Teacher Assistant	NP	14	11	9	9	0	-5	9	9
C1P280	Family Service Assistant	NP	6	5	5	5	0	-1	5	5
C1P300	Clerk IV	NP	1	0	0	0	0	-1	0	0
C1P312	Coordinator EHS	NP	1	1	1	1	0	0	1	1
C1P320	Dietary Assistant	NP	2	1	1	1	0	-1	1	1
			46	40	38	38	0	-8	38	38
Human Services Homeless Ser										
C1S010	Homeless Services Coordinator	NP	0	0	0	0	0	0	0	0
			0	0	0	0	0	0	0	0
Temporary Head Start										
T50220	Driver	NP	2	2	0	0	0	-2	0	0
T50240	Clerk III	NP	2	2	0	0	0	-2	0	0
T50241	Maintenance	NP	1	1	1	1	0	0	1	1
T80040	Substitute Center Clerk	NP	2	2	0	0	0	-2	0	0
T80045	Part Time Program Assistant	NP	1	1	1	1	0	0	1	1
T80047	Registered Dietian	NP	1	1	1	1	0	0	1	1
T80048	Janitor	NP	1	1	1	1	0	0	1	1
T80049	Mental Health Consultant	NP	1	1	1	1	0	0	1	1
T80051	LIHEAP Clerk	NP	1	1	1	1	0	0	1	1
T80052	Custodian	NP	0	0	1	1	0	1	1	1
T80070	Family Service Assistant	NP	1	1	0	0	0	-1	0	0
T80081	Education Consultant	NP	0	1	3	3	0	3	3	3
T90010	Dietary Assistant I	NP	5	5	6	6	0	1	6	6
			18	19	16	16	0	-2	16	16
Temporary /Classroom Substitute										
T10010	Classroom Substitutes	NP	32	32	36	36	0	4	36	36
T10020	Nurse	NP	1	1	0	0	0	-1	0	0
T10100	Bus Driver	NP	12	10	9	9	0	-3	9	9
			45	43	45	45	0	0	45	45

**City of Chattanooga
Detail Position List for Fiscal Year 2006-2011**

Position Number	Position Name	2009 Pay Grade	Change					Projected		
			FY 2006	FY 2007	FY 2008	FY 2009	PY to CY	FY 06 thru FY 2009	FY 2010	FY 2011
Temporary Summer Lunch										
T80030	Monitor	NP	5	0	0	0	0	-5	0	0
T80060	Site Supervisor	NP	4	0	0	0	0	-4	0	0
T80100	Coordinator	NP	1	0	0	0	0	-1	0	0
T80105	Laborer	NP	1	0	0	0	0	-1	0	0
T80200	Assistant Distribution Clerk	NP	2	0	0	0	0	-2	0	0
			13	0	0	0	0	-13	0	0
Temporary Family Service Counseling										
T12001	Family Services Counselor Aide	NP	1	1	0	0	0	-1	0	0
Temporary Day Care										
T14010	Day Care Substitute	NP	8	8	14	14	0	6	14	14
T14011	Clerk II	NP	0	0	0	0	0	0	0	0
T14020	Dietary Aide	NP	3	3	2	2	0	-1	2	2
			11	11	16	16	0	5	16	16
All Authorized Budget Positions			2,585	2,572	2,580	2,583	3	-2	2,583	2,583
Total General Fund			1,864	1,889	1,886	1,886	0	22	1,886	1,886
Total Special Revenue Funds			436	390	385	385	0	-51	385	385
Total Enterprise Funds			178	187	202	205	3	27	205	205
Total Internal Service Funds			62	61	61	61	0	-1	61	61
Total Golf Course and DRC			45	45	46	46	0	1	46	46
Departmental Totals										
General Government & Agencies			37	174	177	177	0	7	177	177
Department of Finance & Administration			199	66	66	67	1	1	67	67
Department of Police			678	685	685	685	0	7	685	685
Department of Fire			418	417	417	417	0	-1	417	417
Department of Public Works (All Funds)			624	609	618	620	2	-4	620	620
Department of Parks and Recreation			217	229	229	229	0	12	229	229
Department of Personnel			19	21	21	21	0	2	21	21
Department of Neighborhood Services			36	36	36	36	0	0	36	36
Executive Department of the Mayor			11	15	16	16	0	5	16	16
Education, Arts, & Culture			24	26	26	26	0	2	26	26
Human Services			322	294	289	289	0	-33	289	289
Total All Departments			2,585	2,572	2,580	2,583	3	-2	2,583	2,583

INCLUSIVE PAY PLAN: GENERAL, FIRE, POLICE

RANGE	MINIMUM	MIDPOINT	MAXIMUM	RANGE
P9	73,246	87,757	102,268	P9
P8	56,135	67,227	78,317	P8
P7	49,913	59,764	69,615	P7
P6	43,692	52,296	60,906	P6
P5	46,483	47,364	55,000	P5
P4	42,961	43,843	44,725	P4
P3	39,436	40,318	41,199	P3
P2	35,913	36,794	37,674	P2
P2	35,913	40,319	44,725	P2
P1	34,118	34,118	34,118	P1
F7C	68,579	85,552	102,532	F7C
F6C	65,350	81,479	97,607	F6C
F5A	60,756	75,751	90,746	F5A
F4C	49,132	61,229	73,325	F4C
F3C	46,358	57,007	67,656	F3C
F3A	43,358	54,007	64,656	F3A
F2C	39,004	47,000	53,405	F2C
F2A	36,004	44,000	50,405	F2A
F1C	35,077	42,313	50,049	F1C
F1A	32,077	39,313	47,049	F1A
F0C	31,577	31,577	31,577	F0C
35	95,283	120,612	147,749	35
34	90,746	114,868	140,714	34
33	86,425	109,398	134,013	33
32	82,309	104,189	127,631	32
31	78,390	99,227	121,554	31
30	74,657	94,502	115,765	30
29	71,102	90,002	110,253	29
28	67,716	85,716	105,003	28
27	64,491	81,635	100,002	27
26	61,420	77,747	95,240	26
25	58,496	74,045	90,705	25
24	55,710	70,519	86,386	24
23	53,057	67,161	82,272	23
22	50,531	63,963	78,355	22
21	48,124	60,917	74,623	21
20	45,833	58,016	71,070	20
19	43,650	55,254	67,686	19
18	41,572	52,622	64,462	18
17	39,592	50,117	61,393	17
16	37,707	47,730	58,469	16
15	35,911	45,457	55,685	15

INCLUSIVE PAY PLAN: GENERAL, FIRE, POLICE

RANGE	MINIMUM	MIDPOINT	MAXIMUM	RANGE
14	34,201	43,293	53,033	14
13	32,573	41,231	50,508	13
12	31,021	39,268	48,103	12
11	29,544	37,398	45,812	11
10	28,137	35,617	43,631	10
9	26,798	33,921	41,553	9
8	25,521	32,306	39,574	8
7	24,306	30,767	37,690	7
6	23,149	29,302	35,895	6
5	22,046	27,907	34,186	5
4	20,997	26,578	32,558	4
3	19,996	25,312	31,008	3
2	19,044	24,107	29,531	2

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

CCRC - Chattanooga Community Resource Center

CDRC - Chattanooga Downtown Redevelopment Corporation

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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