

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 January, 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.

Once the budget requests are received the budget staff prepares Total Request Packages for Council to review. Council then sets budget sessions with departments to review requests and discuss various issues to gain a thorough understanding of the budget requests.

After Council sessions are over, budget sessions are held with department Administrators and budget personnel to further discuss budget requests and changes. 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 then begins a second budget review 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.

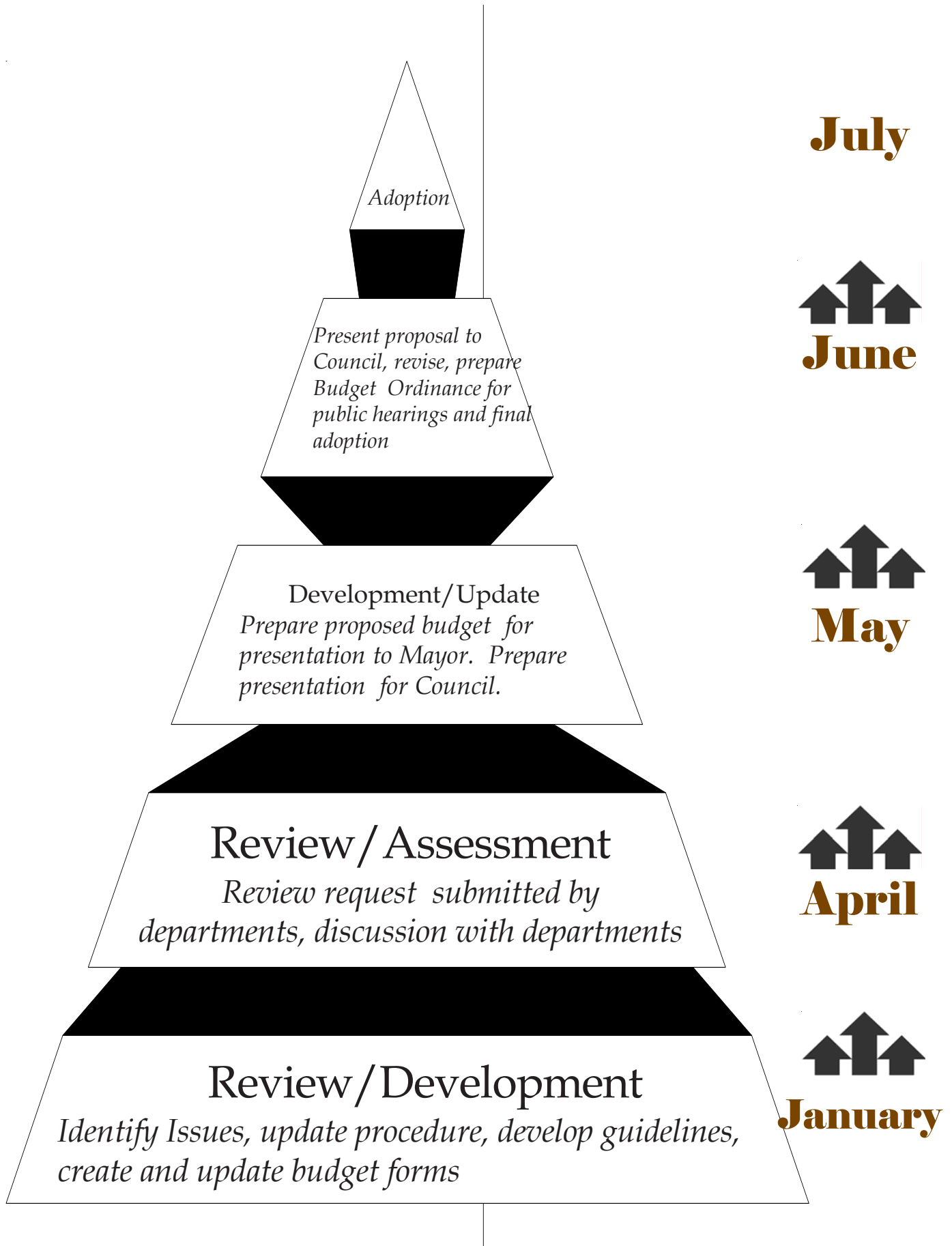
During May and June, the City Council hears budget requests from agencies and departments at its regularly scheduled meetings. Prior to July 1, the City adopts an interim budget appropriating funds for the usual and ordinary expenses of the City government in an amount not to exceed one-twelfth of the 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 2009

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 2009

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 2009

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 2009

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 2009

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 2009

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

7-14 Preliminary prep work for budget documents
20 Salary Project Review begins
22 Council budget training session conducted by MTAS
30 Budget forms available on-line to all Depts

February

2 Capital Budget Letter to Departments
13 Prepare Initial Revenue Projections
27 Non-Profit & Agency request due to City Council

March

2 Deadline for Budget submissions along with goals and accomplishments
3 City Municipal Election
4 Staff prepares summary of total request
9-23 Budget review and discussions with departments and Council

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

7 City/County Joint Budget Hearing

September

21 Presentation of Budget to Council with PowerPoint
8 Council Finance Committee review/questions
15 Council approval 1st reading
22 Council approval 2nd & 3rd reading

October

City Convert to Oracle Financial System

November

3 Presentation of Capital Budget to Council
Interceptor Sewer and Capital Budget

December

1 Council Approval of 2009-2010 Capital Budget
Budget staff finalize CABR 2010
22 Deadline date for CABR submission to GFOA

S M T W T F S

July 2009

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 2009

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 2009

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

October 2009

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 2009

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

December 2009

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 09/10 Operating Budget:

Budget Requests for FY10 will be submitted on a line item (Account) basis. All departments should present 2 budget requests, one at 10% reduction and one with a 5% reduction in total costs. The adopted FY2009 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 08/09 expenditures less any one-time, non-recurring expenditures.

- a. Requests for one-time, unavoidable costs that are anticipated for FY 09/10 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 2009-2010 BUDGET WITHOUT A CORRESPONDING REDUCTION/RECLASSIFICATION IN EXISTING POSITIONS RESULTING IN THE SAME OR REDUCED COSTS TO THE CITY.**
- h. A completed Job Analysis Questionnaire (JAQ) and the Classification Action Request Form: FY2009-2010 Budget Process must be submitted to Personnel for review and approval for new and/or additional existing positions including reclassifications. The JAQ and Classification Action Request Form: FY2009-2010 Budget Process are available on the City's intranet website. The link is below. If you have questions, contact Jean Smith at 757-4862
<http://int.chattanooga.gov/forms.asp?Dir=Personnel>

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 09/10 budget will include funding for Renewal & Replacement in the amount of \$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. We estimate the average price of fuel for FY10 at \$2.25 per gallon for unleaded gasoline and \$2.75 per gallon for diesel. The actual fuel prices will continue to 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: 7.57%
 Fire & Police Pension: 21.4%

Blue Cross: Current medical insurance rates are shown below. These estimates are subject to change:

	Gross Premium	Employee Cost	Net Employer Cost
Individual	4,557.60	911.52	3,646.08
Subscriber + Child	7,744.80	1,548.96	6,195.84
Subscriber + Spouse	8,940.00	1,788.00	7,152.00
Family	12,528.00	2,505.60	10,022.40
Onsite Medical Cost			908.52

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: \$0.167 per \$1,000 coverage/month. Accidental Death and Dismemberment: \$.02 per \$1,000 coverage per month.
 Total premium: \$0.187 per \$1,000
 Salary rounded up to the nearest \$1,000.
 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%

Anticipated increase in utility cost during FY10
 Electricity: 0% Natural Gas 0% Water: 3.5%

Budget Execution Guidance

1. Descriptions, Goals & Objectives, and Performance Measures for each activity for FY09 are available on the intranet. Please update, where necessary, for FY10 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, 2009. Performance Measures are due back June 30, 2009.

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 FY10.

4. Total Budget request information for FY10 is due back to the Budget Office by Monday, March 2, 2009.

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, sale and 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.

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. 12288 .

AN ORDINANCE, HEREINAFTER ALSO KNOWN AS “THE FISCAL YEAR 2009-2010 BUDGET ORDINANCE”, TO PROVIDE REVENUE FOR THE FISCAL YEAR BEGINNING JULY 1, 2009, AND ENDING JUNE 30, 2010; APPROPRIATING SAME TO THE PAYMENT OF EXPENSES OF THE MUNICIPAL GOVERNMENT; FIXING THE RATE OF TAXATION ON ALL TAXABLE PROPERTY IN THE CITY, AND THE TIME TAXES AND PRIVILEGES ARE DUE, HOW THEY SHALL BE PAID, WHEN THEY SHALL BECOME DELINQUENT; PROVIDING FOR INTEREST AND PENALTY ON DELINQUENT TAXES AND PRIVILEGES; AND TO AMEND CHATTANOOGA CITY CODE, PART I, CHAPTER 2, SECTION 2-267, RELATIVE TO PAID LEAVE FOR ACTIVE-DUTY TRAINING.

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 2009-2010 from all sources to be as follows:

	<u>FY08</u> <u>Actual</u>	<u>FY09</u> <u>Projected</u>	<u>FY10</u> <u>Proposed</u>
<u>PROPERTY TAXES</u>			
Current Taxes on Real & Personal Property	\$ 85,456,826	\$ 87,144,122	\$ 88,604,177
Taxes on Real & Personal Property - Prior Years	3,388,359	3,716,741	3,400,000
<u>PAYMENTS IN LIEU OF TAXES</u>			
Chattanooga Housing Authority	\$ 30,160	\$ 50,509	\$ 25,000
Tennessee Valley Authority	1,487,106	1,534,726	1,584,000
Burner Systems	3,482	1,789	1,789
Regis Corporation	52,375	10,265	10,265
Chattem, Inc	15,840	15,840	15,840
Chattanooga Labeling System	7,745	7,745	7,745
Covenant Transport	22,110	22,673	22,673
Signal Mountain Cement	145,289	91,878	91,878
UnumProvident Life & Accident	9,770	9,764	9,764
American Plastic Ind. Inc.	54,682	50,784	50,784
Custom Baking Co.	25,824	19,374	19,374
Dupont-Sabancı Intl.	29,553	22,594	22,594
Invista	27,120	24,966	24,966
LJT of Tennessee	4,674	26,098	26,098
Kenco Group, Inc	58,281	57,857	57,857
Wm Wrigley Jr Co	-	39,792	42,958
Astec Industries	-	19,897	19,897
BlueCrossBlueShield	-	454,454	454,454
Aerisyn, Inc	26,652	31,502	31,502
Roadtec	-	11,733	11,733

	FY08 Actual	FY09 Projected	FY10 Proposed
United Packers of Chattanooga	-	17,757	17,240
US Express	-	47,640	47,640
Total Other	<u>37,664</u>	<u>64,264</u>	<u>94,898</u>
TOTAL IN LIEU OF TAXES	\$ 2,038,327	\$ 2,633,901	\$ 2,690,949
Corp Excise Taxes – State (Intangible Property)	\$ 242,690	\$ 277,921	\$ 200,000
Interest & Penalty on Current Year Taxes	103,301	116,718	100,000
Interest & Penalty on Delinquent Taxes	681,400	724,611	650,000
Delinquent Taxes Collection Fees	<u>179,589</u>	<u>174,968</u>	<u>160,000</u>
TOTAL PROPERTY TAXES	\$ 92,090,492	\$ 94,788,982	\$ 95,805,126
<u>OTHER LOCAL TAXES</u>			
Franchise Taxes – ComCast Cable	\$ 2,194,304	\$ 1,883,462	\$ 1,918,000
Franchise Taxes - Century Tel	24,955	23,941	32,200
Franchise Taxes – Chattanooga Gas	287,945	301,071	292,000
Gross Receipts Taxes	3,854,109	3,818,398	3,930,000
Gross Receipts - Interest & Penalty	77,296	87,515	75,000
Liquor Taxes	1,860,775	1,957,073	1,978,800
Beer Taxes	5,090,283	5,437,519	5,508,000
Local Litigation Taxes - City Court	<u>4,605</u>	<u>3,889</u>	<u>3,700</u>
TOTAL OTHER LOCAL TAXES	\$ 13,394,272	\$ 13,512,868	\$ 13,737,700
<u>LICENSES, PERMITS, ETC.</u>			
Motor Vehicle Licenses	\$ 346,400	\$ 387,590	\$ 380,000
Business Licenses (excluding Liquor)	153,130	147,820	150,000
Fees Issuing Business Licenses/Permits	59,615	57,760	57,000
Wrecker Permits	6,650	5,400	6,000
Building Permits	1,272,471	823,983	750,000
Electrical Permits	216,979	126,503	115,000
Plumbing Permits	203,322	126,693	125,000
Street Cut-In Permits	333,036	376,612	300,000
Temporary Use Permits	4,000	3,990	3,000
Sign Permits	154,207	135,665	150,000
Taxi Permits	6,582	7,765	7,000
Liquor By the Drink Licenses	124,520	142,330	125,000
Hotel Permits	1,975	2,825	2,000
Gas Permits	5,615	3,895	5,000
Liquor By the Drink – Interest & Penalty	1,446	1,562	1,200
Plumbing Examiner Fees & Licenses	39,555	39,835	30,000
Electrical Examiner Fees & Licenses	31,600	33,675	30,000
Gas Examination Fees & Licenses	41,930	37,970	30,000
Mechanical Code Permits	88,703	68,743	65,000
Permit Issuance Fees	51,380	45,257	40,000
Beer Application Fees	91,317	88,350	90,000
Annual Electrical Contractor License	61,250	71,950	64,000
Penalty-electrical fees & licenses	425	888	300
Exhibitor's Fees	1,586	1,133	1,200
Mechanical Exam Fees & Licenses	74,819	57,092	60,000

	FY08 <u>Actual</u>	FY09 <u>Projected</u>	FY10 <u>Proposed</u>
Business Licenses – Suspense	6,181	6,402	6,000
Miscellaneous	16,914	15,451	12,000
Subdivision Review/Inspection Fees	<u>26,310</u>	<u>16,625</u>	<u>20,000</u>
TOTAL LICENSES, PERMITS, ETC.	\$ 3,421,918	\$2,833,764	\$2,624,700
<u>FINES, FORFEITURES, AND PENALTIES</u>			
City Court Fines	\$ 19,081	\$ 17,155	\$ 18,000
Criminal Court Fines	187,690	135,632	140,000
Parking Ticket Fines	597,880	532,987	550,000
City Fines-Speeding	330,755	279,057	325,000
City Fines-Other Driving Offenses	377,079	372,723	370,000
City Fines-Non Driving Offenses	26,926	28,113	25,000
Air Pollution Penalties	2,434	6,077	1,500
Miscellaneous	4,311	2,451	1,600
Delinquent Parking Tickets	61,079	58,065	60,000
Delinquent Tickets – Court Cost	<u>65,915</u>	<u>59,935</u>	<u>60,000</u>
TOTAL FINES, FORFEITURES, AND PENALTIES	\$ 1,673,150	\$1,492,195	\$ 1,551,100
<u>REVENUES FROM USE OF MONEY OR PROPERTY</u>			
Interest on Investments	\$ 3,620,972	\$1,506,467	\$ 500,000
Sale of City Owned Property	30,687	-	50,000
Sale of Back Tax Lots	<u>17,301</u>	<u>4,278</u>	<u>30,000</u>
TOTAL FROM USE OF MONEY OR PROPERTY	\$ 3,668,960	\$1,510,745	\$ 580,000
<u>REVENUES FROM OTHER AGENCIES</u>			
Local Option Sales Taxes-General Fund	\$ 26,604,258	\$ 25,710,248	\$ 25,600,000
State Beer Taxes	85,085	81,138	89,000
Hall Income Taxes	4,909,130	3,561,472	2,500,000
State Sales Taxes	11,185,750	10,252,124	10,300,000
State Mixed Drink Taxes	1,818,210	1,763,451	1,775,000
State Gas Inspection Fees	339,382	334,218	340,000
State Maintenance of Streets	370,195	303,031	230,000
State Alcoholic Beverage Taxes	93,368	96,760	96,000
Hamilton County – Radio & Electronics	217,501	282,908	170,000
Hamilton County Ross' Landing/Plaza	916,154	905,771	913,930
State – Specialized Training Funds	469,800	474,600	469,800
State – Telecommunication Sales Taxes	20,041	18,901	20,000
TEMA Flood Recovery	198,677	-	-
Commission State of TN/Gross Receipts	-	-	150,000
Miscellaneous	<u>69,783</u>	<u>138,420</u>	<u>163,500</u>
TOTAL FROM OTHER AGENCIES	\$ 47,297,334	\$ 43,923,042	\$ 42,817,230
<u>SERVICE CHARGES FOR CURRENT SERVICES</u>			
Current City Court Costs	\$ 298,765	\$ 279,944	\$ 275,000
Court Commissions	11,203	10,066	9,000
Clerk's Fees	1,228,410	1,132,099	1,200,000
Current State Court Costs	2,102	2,764	2,000
Court Administrative Costs	23,304	19,015	20,000
Service of Process	360	285	200

	<u>FY08 Actual</u>	<u>FY09 Projected</u>	<u>FY10 Proposed</u>
Processing of Release Forms	16,450	11,936	12,000
Charges for Services - EPB	7,200	7,200	7,200
Variance Request Fees	6,225	5,375	5,000
Fire & Ambulance Service Fees	248	208	200
Warner/Montague Park Ballfield Fees	6,750	2,425	6,000
Fitness Center	44,337	55,778	40,000
Arts & Culture	8,656	14,749	10,000
Skateboard Park	78,512	63,896	65,000
Kidz Kamp	68,895	73,092	66,154
Therapeutic Kamp Fees	2,115	2,025	2,000
Champion's Club	42,210	50,113	40,000
Construction Board of Appeals	1,500	1,800	2,000
Zoning Letter	9,000	6,425	8,000
Sign Board of Appeals	3,900	3,450	2,500
Certificates of Occupancy	17,385	17,510	18,000
Sewer Verification Letter	450	300	300
Modular Home Site Investigation	100	75	-
Plan Checking Fees	240,775	171,940	150,000
Phased Construction Plans Review	7,521	8,025	7,200
Cell Tower Site/Location Review	3,000	-	2,000
Memorial Auditorium Credit Card Fees	45,356	17,976	20,000
Tivoli Credit Card Fees	19,467	9,829	12,000
Preservation Fees	173,057	128,697	100,000
Sports Program Fees	4,685	2,307	2,000
Non-Traditional Program Fees	7,026	6,733	5,000
OutVenture Fees	19,282	28,876	20,000
Police Reports:Accidents, etc. Fees	117,369	81,351	115,000
Photo/ID Card Fees	3,125	2,313	1,800
Dead Animal Pick Up Fees	6,656	7,280	6,000
General Pension Admin. Costs	26,991	43,784	33,000
Credit Card Processing Fees	54,437	33,088	25,000
Code Compliance Letter Fees	835	700	1,000
Park Event Fee	<u>7,075</u>	<u>8,950</u>	<u>6,000</u>
TOTAL SERVICE CHARGES	\$ 2,614,734	\$2,312,379	\$2,296,554
MISCELLANEOUS REVENUE			
Land & Building Rents	\$ 201,909	\$ 223,199	\$ 150,000
Dock Rental	26,887	96,475	35,000
Payroll Deduction Charges	4,339	3,956	4,000
Indirect Cost	2,485,866	2,585,866	2,585,866
Plans and Specification Deposits	9,040	9,990	6,500
Condemnation	84,443	18,317	20,000
Memorial Auditorium Rents	190,541	134,210	120,000
Memorial Auditorium Concessions	53,890	41,779	20,000
Tivoli Rents	157,468	136,395	120,000
Tivoli Concessions	32,693	30,024	20,000
Swimming Pools	70,416	68,039	70,000
Park Concessions	7,387	25,070	15,000
Recreation Center Rental	79,702	81,610	75,000
Carousel Ridership	106,430	110,791	95,000
Walker Pavilion Rents	17,750	17,519	18,000

	<u>FY08</u> <u>Actual</u>	<u>FY09</u> <u>Projected</u>	<u>FY10</u> <u>Proposed</u>
Walker Pavilion Table Rental	2,875	2,350	2,000
Auditorium Box Office	185,283	118,724	90,000
Tivoli Box Office	95,434	62,127	60,000
Sale of Equipment	12,011	25	-
Loss & Damage	62,300	106,794	61,841
Sale of Scrap	360	2,637	-
Miscellaneous Revenue	172,477	176,021	110,540
Purchase Card Rebate	10,795	11,899	10,000
Ross' Landing Rent	26,039	-	5,000
Greenway Facilities Rent	12,420	12,250	10,000
Outside Sales – Radio Shop	282,156	74,701	50,000
Memorial Auditorium OT Reimb	9,118	6,306	4,500
Tivoli Theatre OT Reimbursement	9,559	5,671	3,500
Summit of Softball	-	-	186,150
TOTAL MISCELLANEOUS REVENUE	\$ 4,409,588	\$4,162,745	\$3,947,897
<u>TRANSFERS IN</u>			
Transfers In-EPB Electric	\$ 2,985,575	\$3,131,950	\$3,379,812
Transfers In-EPB Telecom	324,955	334,653	377,070
Transfers In-EPB Internet	1,591	2,193	3,011
Transfers In-Any Other	<u>1,632,166</u>	<u>-</u>	<u>414,800</u>
TOTAL TRANSFERS IN	\$ 4,944,287	\$3,468,796	\$4,174,693
TOTAL GENERAL FUND REVENUE	\$ 173,514,735	\$ 168,005,516	\$ 167,535,000

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 2009 at a rate of \$1.939 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 2009 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, 2009, and shall become delinquent MARCH 1, 2010, 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, until such time as the Commissioner of the Tennessee Department of Revenue (“Commissioner”) provides the City with written notice that the Department of Revenue shall begin to collect the Business Tax as authorized in T.C.A. § 67-4-703(a). Until the City receives such notification from the Commissioner, the City Treasurer is hereby authorized and directed to collect a fee of Five 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 Tennessee Code Annotated, if paid on the same date as the respective and related return is filed.

Following notification from the Commissioner, the City’s responsibilities under the Business Tax Act shall be limited to registering businesses located within the City and collecting a fee of Fifteen Dollars (\$15.00) for issuance of an initial business license upon the City Treasurer’s receipt of the application, together with any other information reasonably required, and to issue such license at the time of registration. The City Treasurer is designated as the City official responsible for the registration of businesses located within the City of Chattanooga.

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, 2009, 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>FY08</u> <u>Actual</u>	<u>FY09</u> <u>Projected</u>	<u>FY10</u> <u>Proposed</u>
Department of Finance & Administration	\$ 3,836,038	\$ 3,793,756	\$3,874,300
Department of Police	43,555,645	43,669,893	40,832,863
Department of Fire	27,942,460	27,875,892	27,435,823
Department of Public Works	30,923,929	32,740,764	30,430,100
Department of Parks & Recreation	11,728,025	11,723,018	11,589,463
Department of Personnel	6,683,835	6,678,515	7,047,622
Department of Neighborhood Services	1,978,611	1,981,177	1,870,020
General Government & Supported Agencies	47,631,798	45,300,378	40,588,770
Executive Department	1,428,349	1,392,425	1,580,113
Department of Education, Arts, & Culture	<u>2,279,350</u>	<u>2,103,738</u>	<u>2,285,926</u>
TOTAL	\$177,988,039	\$177,259,556	\$167,535,000
<u>DEPARTMENT OF FINANCE & ADMINISTRATION</u>			
Finance Office	\$ 1,959,594	\$ 2,007,361	2,057,102
City Treasurer	701,627	722,749	765,946
City Court Clerk – Operations	1,044,096	938,646	926,252
City Court Clerk's Office – Space Cost	<u>130,721</u>	<u>125,000</u>	<u>125,000</u>
TOTAL	\$ 3,836,038	\$ 3,793,756	\$ 3,874,300
<u>DEPARTMENT OF POLICE</u>			
Chief of Police	\$1,939,708	\$ 1,671,896	\$1,777,857
Internal Affairs	459,459	539,533	524,236
Uniform Services Command Office	255,287	331,183	332,289
Community Services	272,615	208,157	212,693
Special Operations Division	2,303,113	2,406,147	2,566,375
Police Patrol Alpha	2,645,655	2,475,753	2,316,144
Police Patrol Bravo	1,944,769	2,026,689	1,993,629
Police Patrol Charlie	1,951,423	1,927,383	1,852,361
Park Security	202,210	245,567	230,690
Parking	367,870	681,424	501,992
Bike Patrol	479,180	589,902	586,521
Police Patrol Echo	2,141,988	2,151,824	2,153,251
Police Patrol Fox	2,281,251	2,314,757	2,243,004
Police Patrol Delta	2,051,254	2,089,045	2,075,049
Police Patrol George	2,336,219	2,562,573	2,480,662
Investigative Services	848,042	529,217	528,945
Property Crimes	1,361,517	1,519,185	1,590,192
Major Crimes	1,929,896	2,122,989	2,251,664
Operation Support Services	-	-	-
Special Investigations	1,998,266	1,960,294	2,284,544
Admin & Support Service Command	273,219	591,279	217,149
Admin Support & Technical Services	1,552,087	1,321,134	1,712,053
Training Recruiting	3,037,582	2,897,292	2,270,622
Budget & Finance	431,211	356,915	413,692

Facilities, Securities	4,850,691	4,514,183	2,084,169
Records Management & Services	1,031,581	911,188	960,199
Polygraph	81,827	81,545	78,309
911 Communications Center	3,473,437	3,470,937	3,120,000
Animal Services	<u>1,054,288</u>	<u>1,171,902</u>	<u>1,474,572</u>
TOTAL	\$ 43,455,645	\$43,669,893	\$40,832,863

	FY08	FY09	FY10
	<u>Actual</u>	<u>Projected</u>	<u>Proposed</u>

DEPARTMENT OF FIRE

Fire Operations	\$2,690,603	\$249,428	\$ 242,745
Office of Fire Chief	262,496	322,675	297,676
Fire Operations	745,319	2,522,991	2,888,374
Fire Hall # 1	3,426,491	3,415,140	3,561,441
Fire Hall # 4	894,590	896,471	830,026
Fire Hall # 5	1,863,872	1,909,518	1,818,279
Fire Hall # 6	843,322	872,409	866,559
Fire Hall # 8	914,972	908,510	720,711
Fire Hall # 9	798,499	882,454	834,998
Fire Hall # 10	881,872	903,147	872,540
Fire Hall # 12	922,165	924,887	850,680
Fire Hall # 13	1,773,294	1,806,912	1,753,790
Fire Hall # 14	1,756,687	1,852,427	1,756,643
Fire Hall # 15	801,800	893,239	821,184
Fire Hall # 16	943,603	889,006	838,093
Fire Hall # 17	772,292	855,910	800,702
Fire Hall # 19	1,682,810	1,804,545	1,756,319
Fire Hall # 20	849,631	861,761	886,946
Fire Hall # 21	943,914	980,594	878,602
Fire Hall # 22	869,615	871,777	862,439
Hamilton County Rescue	9,146	10,134	10,800
Fire Administrative Staff	139,074	153,850	152,143
Fire Safety	63,306	71,384	63,246
Research and Planning	64,601	72,556	140,672
Tactical Services	209,824	167,693	165,362
Training Division	923,935	894,154	900,947
Resource Division	632,157	670,262	633,974
Fire Marshall Staff	141,193	144,693	149,257
Fire Prevention	372,262	335,537	367,255
Public Education	142,407	147,069	144,827
Fire Investigation	291,759	304,564	290,848
Water Supply	72,753	72,806	61,152
Information Technology	132,746	132,072	141,299
Records Division	76,802	75,317	75,294
Fire Utilities	<u>32,648</u>	<u>-</u>	<u>-</u>
TOTAL	\$27,942,460	\$27,875,892	\$27,435,823

DEPARTMENT OF PUBLIC WORKS

Administration	\$ 968,012	\$ 1,114,696	\$ 908,911
City Engineer	1,920,459	2,101,524	2,005,028
Emergency	712,261	776,793	984,302
Sewer Construction & Maintenance	2,202,952	2,150,703	2,100,933
Street Cleaning	2,550,974	2,485,290	2,359,468
City Wide Services	968,502	1,010,077	988,536
Summer Work Program	49,595	33,776	-

Waste Pick-up Brush	2,724,275	2,087,832	1,700,878
Waste Pick-up Garbage	3,868,162	4,208,596	3,362,861
Trash Flash	330,954	427,319	450,215
Curbside Recycle	86,253	380,311	411,480
Municipal Forestry	618,737	596,120	542,094
	FY08	FY09	FY10
	<u>Actual</u>	<u>Projected</u>	<u>Proposed</u>
Land Development Office	2,928,585	2,491,420	2,469,946
Board of Plumbing Examiners	2,966	3,596	2,607
Board of Electrical Examiners	23,228	27,404	22,970
Board of Mechanical Examiners	1,242	1,065	3,040
Board of Gas Fitters	2,754	1,328	3,547
Board of Appeals & Variances	9,165	8,765	12,475
Traffic Engineering Administration	749,426	740,244	759,835
Street Lighting	2,795,290	3,062,517	2,886,021
Traffic Control	1,907,019	1,841,048	1,793,151
Public Works Utilities	144,501	163,155	140,775
Brainerd Levee 1, 2, 3	21,557	32,070	46,600
Orchard Knob Storm Station	28,266	33,558	38,250
Minor Storm Station	2,032	2,045	11,450
Waste Disposal Fee	4,622,810	6,275,560	5,740,775
Water Quality Management Subsidy	<u>683,952</u>	<u>683,952</u>	<u>683,952</u>
TOTAL	\$ 30,923,929	\$32,740,764	\$30,430,100

DEPARTMENT OF PARKS & RECREATION

Administration	\$ 415,955	\$498,323	\$ 956,361
Public Information	105,096	87,129	98,927
Greater Chatt Sports Committee A.O.	75,000	75,000	75,000
Outdoor Chattanooga	184,924	179,691	210,788
Skatepark	115,191	99,062	137,994
Trust for Public Land	100,000	100,000	100,000
Recreation Facility Management	1,157,576	1,099,993	939,545
Fitness Center	222,780	205,278	189,415
OutVenture	134,583	138,169	148,393
Sports	194,243	192,930	157,549
Champion's Club	254,592	260,607	249,724
Aquatics	188,843	170,571	173,312
Therapeutic Recreation	109,243	112,188	113,306
Kidz Kamp Program	177,339	187,239	215,196
Heritage Park House	1,817	3,037	-
Avondale Recreation Center	130,374	135,104	138,555
Brainerd Recreation Center	263,870	311,011	301,932
Carver Recreation Center	168,265	162,166	138,496
East Chattanooga Recreation Center	163,642	175,721	144,685
East Lake Recreation Center	120,823	122,801	127,968
Eastdale Recreation Center	182,685	185,041	190,082
First Centenary Recreation Center	45,509	46,288	47,898
Frances B. Wyatt Recreation Center	95,437	74,025	59,032
Glenwood Recreation Center	188,496	187,262	190,809
John A. Patten Recreation Center	129,551	129,141	100,436
North Chattanooga Recreation Center	138,158	112,419	96,613
Shepherd Recreation Center	170,786	173,718	176,576
South Chattanooga Recreation Center	246,638	221,290	220,982
Tyner Recreation Center	165,721	155,988	135,289

Washington Hills Recreation Center	178,328	126,869	97,184
Westside Community Center	61,281	50,857	53,040
Parks & Athletic Fields	818,463	784,207	771,491
Tennessee Riverpark – Downtown	1,161,739	1,239,410	1,197,745
Buildings & Structures	951,239	939,246	874,939
Carousel Operations	133,330	124,410	92,141
	FY08	FY09	FY10
	<u>Actual</u>	<u>Projected</u>	<u>Proposed</u>
Parks & Facilities	779,075	782,788	666,819
Landscape	460,447	506,880	478,248
Tennessee Riverpark Security	163,703	181,800	189,037
City Wide Security	122,162	124,660	129,385
Athletic Facilities	301,550	320,357	372,537
Coolidge Park	91,653	100,201	61,411
Renaissance Park	23,000	30,808	18,931
Ross' Landing	218,357	143,556	125,716
Walkers Pavilion	11,594	1,951	2,905
Walnut Street Bridge	20,318	34,232	6,330
Waterfront Management	40,000	40,000	40,000
Chattanooga Zoo	<u>544,650</u>	<u>589,594</u>	<u>576,741</u>
TOTAL	\$ 11,728,025	\$11,723,018	\$11,589,463
<u>DEPARTMENT OF PERSONNEL</u>			
Administration	\$ 1,246,902	\$ 1,045,196	\$ 1,057,900
Wellness Initiative	-	8,500	-
Physicals	14,210	26,500	13,000
Employee Insurance Program	4,986,326	5,222,096	5,639,161
Employee Insurance Office	366,514	306,833	265,561
Job Injuries	<u>69,883</u>	<u>69,390</u>	<u>72,000</u>
TOTAL	\$ 6,683,835	\$ 6,678,515	\$ 7,047,622
<u>DEPARTMENT OF NEIGHBORHOOD SERVICES & COMMUNITY DEVELOPMENT</u>			
Neighborhood Services - Administration	\$ 516,367	\$ 522,739	\$ 524,218
Grants Administration	75,071	67,792	42,812
Codes, Community Svcs/ Neigh Relations	1,343,949	1,335,646	1,247,990
Neighborhood Partners Projects	<u>43,224</u>	<u>55,000</u>	<u>55,000</u>
TOTAL	\$ 1,978,611	\$ 1,981,177	\$ 1,870,020
<u>DEPARTMENT OF EXECUTIVE BRANCH</u>			
Mayor's Office	\$ 851,968	\$ 820,784	\$ 871,587
Multicultural Affairs	294,174	279,951	384,284
Office Of Faith Based Initiatives	269,449	285,674	324,242
Great Ideas Competition	<u>12,758</u>	<u>6,016</u>	<u>-</u>
TOTAL	\$ 1,428,349	\$ 1,392,425	\$ 1,580,113
<u>DEPARTMENT OF EDUCATION, ARTS, & CULTURE</u>			
Administration	\$ 377,478	\$ 323,896	\$ 346,131
Memorial Auditorium	511,481	466,626	469,917
Civic Facilities Concessions	59,401	50,950	41,794
Tivoli Theatre	297,583	296,042	315,069
Civic Facilities Administration	687,672	639,677	773,085
North River Civic Center	93,525	90,073	92,068

Eastgate Center	135,749	117,460	116,327
Heritage House	59,887	56,910	67,985
Cultural Arts	<u>56,572</u>	<u>62,104</u>	<u>63,550</u>
TOTAL	\$ 2,279,350	\$ 2,103,738	\$2,285,926

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

	FY08 <u>Actual</u>	FY09 <u>Projected</u>	FY10 <u>Proposed</u>
Audits, Dues, & Surveys	\$ 203,981	\$ 144,301	\$ 206,000
Capital Improvements	12,058,840	8,949,717	0
City Attorney’s Office Admin	1,057,642	1,010,451	1,084,778
City Council	687,196	660,980	709,617
City Court (Judicial) #1	347,264	340,110	363,901
City Court (Judicial) #2	332,694	328,184	354,963
Chattanooga Water Quality Mgmt Fee. .A.S.F.	82,679	81,165	85,000
Contingency Fund	351,460	53,230	235,634
Debt Service Fund A.S.F.	9,392,174	12,166,456	15,906,307
Election Expense	8,516	174,099	10,000
Intergovernmental Relations	261,892	425,543	357,000
Liability Insurance Fund A.S.F.	800,000	400,000	800,000
Unemployment Insurance	40,847	62,541	68,000
Air Pollution Control Bureau A.S.F.	270,820	270,820	270,820
Allied Arts Council. A.O.	255,000	255,000	191,250
CARCOG & Economic Dev District A.O.	31,038	31,038	31,111
CARTA Subsidy A.O.	3,738,606	3,851,000	3,851,000
Carter Street Corporation A.O.	200,000	200,000	185,000
Connecting the Dots w/Technology	39,316	0	0
Chatt African Amer Museum/Bessie Smith. A.O.	70,000	70,000	64,000
Chatt. Community Resource Center	48,750	0	0
Chattanooga Area Urban League A.O.	50,000	50,000	50,000
Chattanooga Area Food Bank. A.O.	0	0	15,000
Chattanooga Neighborhood Enterprises A.O.	1,000,000	1,000,000	900,000
Chattanooga History Center. A.O.	24,000	24,000	18,000
C-HC Bicentennial Public Library A.S.F.	2,491,660	2,640,000	2,640,000
Children’s Advocacy Center A.O.	30,000	30,000	22,500
Choose Chattanooga A.O.	25,000	25,000	20,000
City Code Revision	0	6,428	0
Community Foundation Scholarships. A.O.	160,000	160,000	120,000
Community Impact Fund. A.O.	300,000	300,000	208,511

Downtown Partnership	A.O.	100,000	100,000	80,000
Enterprise Center.	A.O.	100,000	100,000	237,500
Enterprise South Nature Park.	A.O.	130,475	190,150	283,861
ESIP Security.	A.O.	0	0	53,021

		FY08	FY09	FY10
		<u>Actual</u>	<u>Projected</u>	<u>Proposed</u>
Finley Stadium.	A.O.	0	60,000	60,000
Friends of Moccasin Bend Nat'l Park.	A.O.	0	0	30,000
Front Porch Alliance.	A.O.	32,000	30,000	27,000
Go Fest.	A.S.F.	25,000	25,000	15,000
Heritage Hall Fund.	A.S.F.	57,019	57,019	62,653
Homeless Health Care Center	A.O.	17,500	17,500	15,750
Human Services	A.S.F.	1,333,477	1,333,477	1,233,477
Inner City Ministry.	A.O.	18,500	9,250	0
Railroad Authority.	A.O.	74,960	55,794	67,822
Regional Planning Agency	A.S.F.	942,817	990,007	1,115,712
Renewal & Replacement		2,608,701	528,918	500,000
Scenic Cities Beautiful	A.S.F.	22,888	22,888	5,000
Senior Neighbors/Alexian Brothers	A.O.	58,916	29,458	22,094
Tennessee RiverPark	A.O.	1,175,386	1,258,632	1,219,775
Tuition Assistance Program		17,109	22,187	20,000
WTCI-TV-Channel 45	A.O.	60,000	60,000	45,000
Internal Audit		468,415	464,763	478,740
General Services				
Administration		287,371	343,791	310,220
Purchasing		732,775	739,549	692,677
Building Maintenance		781,626	1,092,941	901,616
Chatt Mobile Communication Services		469,315	418,752	491,062
Real Estate		40,100	34,372	24,287
Property Maintenance		48,376	17,825	32,000
CCRC Operations		14,074	13,993	3,750
311 Call Center		438,808	464,785	533,364
Information Services		2,852,836	2,784,094	2,923,156
Telephone System		206,363	174,109	161,160
Telecommunication Operations		<u>157,613</u>	<u>151,061</u>	<u>174,681</u>
TOTAL		\$47,631,795	\$45,300,378	\$40,588,770

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

Fiscal Year 2009-2010:

	FY08	FY09	FY10
	<u>Actual</u>	<u>Projected</u>	<u>Proposed</u>
1108 MUNICIPAL GOLF COURSE FUND			
ESTIMATED REVENUE			
Pro Shop	\$ 165,052	\$ 163,074	\$ 149,368
Green Fees	807,656	821,482	758,132
Memberships	161,854	153,549	145,328
Cart Rentals	567,554	579,243	557,212
Food	83,291	85,027	76,334

Beverage	152,973	161,563	141,278
Property Rental	<u>3,600</u>	<u>-</u>	<u>-</u>
Total	\$1,941,980	\$1,963,938	\$1,827,652

	FY08 <u>Actual</u>	FY09 <u>Projected</u>	FY10 <u>Proposed</u>
APPROPRIATIONS			
Brainerd	\$ 840,499	\$ 816,857	\$ 816,857
Brown Acres	<u>1,029,929</u>	<u>1,010,795</u>	<u>1,010,795</u>
Total	\$ 1,870,428	\$ 1,827,652	\$ 1,827,652

1119 ECONOMIC DEVELOPMENT FUND

ESTIMATED REVENUE			
City – Only Sales Tax	<u>\$10,767,083</u>	<u>\$10,400,000</u>	<u>\$10,400,000</u>
Total	\$10,767,083	\$10,400,000	\$10,400,000

APPROPRIATIONS			
Economic Development Capital Projects	\$ 1,754,337	\$ 1,419,467	\$ 1,637,444
Appropriation to Capital from Fund Balance	1,090,663	1,506,221	-
TN Multicultural Chamber of Commerce	150,000	150,000	75,000
Chattanooga Chamber of Commerce	450,000	450,000	450,000
Chamber of Commerce Marketing-Enterprise South	-	75,000	75,000
Lease Payments	6,772,702	6,863,320	8,762,556
Less: Chattanooga Lease Payment offset	<u>(1,587,859)</u>	<u>(1,985,857)</u>	<u>(600,000)</u>
Total	\$ 8,629,843	\$ 8,629,843	\$ 8,478,151
\$10,400,000			

2102 HUMAN SERVICES DEPARTMENT

ESTIMATED REVENUE			
Federal – State Grants	\$11,167,721	\$12,153,924	\$15,916,112
City of Chattanooga	1,333,477	1,333,477	1,246,086
Interest Income	59,465	3,521	109,465
Donations & Other	75,514	84,744	73,000
Day Care Fees	85,853	46,542	46,600
Fund Balance	<u>605,145</u>	<u>522,135</u>	<u>162,068</u>
Total	\$13,327,175	\$14,144,343	\$17,553,331

APPROPRIATIONS			
Administration	\$ 1,053,817	\$ 954,984	\$ 903,481
Headstart	7,800,139	7,532,654	8,277,037
Day Care	878,894	859,298	845,062
Weatherization	336,775	474,682	3,975,647
Foster Grandparents	504,956	524,489	500,877
LIEAP	1,367,657	2,620,237	1,093,383
CSBG	792,571	758,433	1,489,434
Human Services Program	286,361	348,376	395,542
CDBG-Homeless Utility Deposit Asst.	2,150	-	-
City General Relief	<u>72,512</u>	<u>71,190</u>	<u>72,868</u>
Total	\$13,095,832	\$14,144,343	\$17,553,331

	FY08 <u>Actual</u>	FY09 <u>Projected</u>	FY10 <u>Proposed</u>
2103	NARCOTICS FUND		
ESTIMATED REVENUE			
Federal	\$ 94,892	\$ 65,474	\$ 50,000
State	13,880	17,560	12,000
Confiscated Narcotics Funds	600,448	265,244	200,000
Other	<u>136,979</u>	<u>98,997</u>	<u>100,000</u>
Total	\$ 846,199	\$ 447,275	\$ 362,000
APPROPRIATIONS			
Operations	<u>\$ 1,155,640</u>	<u>\$ 597,000</u>	<u>\$ 362,000</u>
Total	\$ 1,155,640	\$ 597,000	\$ 362,000
2104	STATE STREET AID		
ESTIMATED REVENUE			
State of Tennessee	\$4,382,543	\$4,089,271	\$3,935,115
Fund Balance	300,000	385,605	-
State Maintenance of Streets	31,050	25,312	35,000
Investment Income	<u>69,106</u>	<u>23,715</u>	<u>15,000</u>
Total	\$4,782,699	\$4,523,903	\$3,985,115
APPROPRIATIONS			
Operations	<u>\$4,526,994</u>	<u>\$4,523,903</u>	<u>\$3,985,115</u>
Total	\$4,526,994	\$4,523,903	\$3,985,115
2105	COMMUNITY DEVELOPMENT FUND		
ESTIMATED REVENUE			
Federal	\$7,407,389	\$2,517,435	\$3,093,000
Miscellaneous	<u>1,107,845</u>	<u>1,361,785</u>	<u>1,234,815</u>
Total	\$8,515,234	\$3,879,220	\$4,327,815
APPROPRIATIONS			
Administration	\$ 513,269	\$ 499,418	\$ 308,000
Chattanooga Neighborhood Enterprise	943,096	556,527	1,440,000
Prior Yr Economic Dev Projects	2,563,137	2,102,430	1,751,701
Transfers	<u>2,989,800</u>	<u>522,988</u>	<u>828,114</u>
Total	\$7,009,302	\$3,681,363	\$4,327,815
2106	HOTEL/MOTEL TAX FUND		
ESTIMATED REVENUE			
Occupancy Tax	\$4,067,154	\$3,893,567	\$3,939,000
SRC Parking Garage Revenue	181,910	0	0
Interest Revenue	87,938	47,640	0
Fund Balance	<u>-</u>	<u>1,429,887</u>	<u>-</u>

Total	\$4,337,002	\$5,371,094	\$3,939,000
-------	-------------	-------------	-------------

	FY08 <u>Actual</u>	FY09 <u>Projected</u>	FY10 <u>Proposed</u>
APPROPRIATIONS			
21st Century Waterfront Capital Fund	\$0	\$2,000,000	\$491,565
Other Waterfront Capital Fund	428,850	0	0
Appropriation from Fund Balance	196,150	0	0
Appropriation to Capital	0	0	0
Hotel/Motel Collection Fee	80,474	75,781	78,780
Debt Service	3,216,150	3,265,313	3,338,655
Hamilton County	<u>30,000</u>	<u>30,000</u>	<u>30,000</u>
Total	\$3,951,624	\$5,371,094	\$3,939,000

3100 DEBT SERVICE FUND

ESTIMATED REVENUE			
General Fund	\$9,392,174	\$12,166,456	\$15,906,307
911 Emergency Communications	200,000	200,000	200,000
Homeland Security Grant (911)	608,759	608,759	608,760
Hamilton County	660,981	478,191	527,853
CDBG (Fannie Mae Loan)	648,179	654,284	501,232
Safety Capital (Fire Loan)	2,553	2,247	5,639
Hotel/Motel Tax	3,216,151	3,265,313	3,338,655
Other Sources	<u>3,755,084</u>	<u>425,542</u>	<u>361,197</u>
Total	\$18,483,881	\$17,800,792	\$21,449,643

APPROPRIATIONS			
Principal	\$10,839,021	\$9,591,680	\$12,482,331
Interest	6,873,641	6,236,742	8,867,312
Bank Service Charges	<u>96,606</u>	<u>96,302</u>	<u>100,000</u>
Total	\$17,809,268	\$15,924,724	\$21,449,643

5200 SOLID WASTE & SANITATION FUND

ESTIMATED REVENUE			
Landfill Tipping Fees	\$ 505,958	\$ 518,032	\$ 430,000
Permits	2,646	2,756	2,500
State of Tennessee Household Hazardous Waste Grant	46,214	81,171	65,000
State of Tennessee Recycle Rebate	21,838	24,044	60,000
City Tipping Fees	4,622,810	6,275,560	5,740,775
Investment Income	448,283	286,642	284,053
Sale of Mulch	40,150	32,114	34,900
Miscellaneous	<u>12,035</u>	<u>32,073</u>	<u>-</u>
Total	\$ 5,653,720	\$7,252,392	\$6,617,228

APPROPRIATIONS			
Recycle	\$ 615,992	\$ 653,773	\$ 808,336
Waste Disposal – Summit Monitoring	215,765	197,515	284,053
Waste Disposal – City Landfill	1,077,348	1,432,959	1,109,468
Wood Recycle	693,658	375,149	532,674
Montague Park Monitoring	3,701	5,826	9,000
Solid Waste Reserve	-	-	-
Debt Service			
Principal	1,108,781	2,471,820	2,653,045
Interest	1,304,843	1,185,067	1,120,652

Capital Improvement	1,865,000	300,000	
Household Hazardous Waste	<u>83,724</u>	<u>87,464</u>	<u>'100,000</u>
Total	\$6,968,812	\$6,709,573	\$6,617,228

	FY08	FY09	FY10
	<u>Actual</u>	<u>Projected</u>	<u>Proposed</u>

5300 WATER QUALITY FUND

STIMATED REVENUE

Water Quality Fee	\$5,619,138	\$5,727,779	\$5,458,259
Land Disturbing Fee	50,656	30,125	30,000
Other	79,220	97,717	50,000
General Fund Subsidy	683,952	683,952	683,952
Fund Balance	<u>1,675,000</u>	<u>775,000</u>	<u>-</u>
Total	\$8,107,966	\$7,314,573	\$6,222,211

APPROPRIATIONS

Water Quality Administration	\$1,769,322	\$1,973,585	\$2,395,782
Water Quality Construction	115,762	-	-
Water Quality Operations	1,423,328	1,227,011	1,496,776
Renewal & Replacement	32,234	46,273	30,191
Debt Service			
Principal	818,871	818,871	1,730,510
Interest	644,175	670,525	568,952
Appropriation to Capital Project Fund	<u>1,675,000</u>	<u>775,000</u>	<u>-</u>
Total	\$6,478,692	\$5,511,265	\$6,222,211

P127 AUTOMATED TRAFFIC ENFORCEMENT

ESTIMATED REVENUE

Automated Traffic & Speeding Fines	\$ 820,629	\$1,343,065	\$1,300,000
Use of Fund Balance	<u>-</u>	<u>-</u>	<u>\$414,800</u>
Total	\$ 820,629	\$1,343,065	\$1,714,800

APPROPRIATIONS

Traffic Enforcement Operations	\$ 432,014	\$ 648,818	\$1,300,000
Transfer to General Fund	<u>-</u>	<u>-</u>	<u>414,800</u>
Total	\$ 432,014	\$ 648,818	\$1,714,800

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). That the Chattanooga City Council adopted Resolution 25862 on March 24, 2009, authorizing the City to enter into an Airport Operations Service Contract (“Contract”) with the Chattanooga Metropolitan Airport Authority (“Airport Authority”). In accordance with Section 5.1 of the Contract, the City hereby appropriates the sum of \$644,889.00 from the Debt Service Fund (which represents the total debt service requirements for the Airport Authority’s fiscal year 2010), to be used only in the event that the Airport Authority is unable to meet its debt service requirement for fiscal year 2010.

SECTION 6(d). 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

Funded	Position Name	Range/Rate	Period		
DEPARTMENT OF GENERAL GOVERNMENT					
OFFICE OF CITY ATTORNEY					
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
C04037	1	Administrative Support Spec		10	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 Manager		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
C04010	1	General Supervisor		1	B
C04045	1	Crew Supervisor 1		8	B
C04059	9	Crew Worker 1	(each)	2	H
C04029	1	Bldg Maintenance Mechanic 2	(each)	12	H
C04040	1	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	5	Electronics Com Technician 1	(each)	14	B
C04116	1	Electronics Shop Supv		18	B
C04057	1	Administrative Support Asst 1		4	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)	8	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	3	Accounting Technician 1	(each)	8	B
C01991	1	Development Planning Manager		NR	B
C04021	1	Executive Assistant		14	B
C04035	2	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

B

C00813	90	Police Sergeant	(each)	P6	B
C00818	352	Police Officer I	(each)	P2	B
C04122		Police Officer II	(each)	P3	B
C04123		Police Officer III	(each)	P4	B
C04060		Master Police Officer	(each)	P5	B

NON-SWORN

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
C00856	1	Police Records Operation Supv		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
C01005	1	Manager Accreditation		17	B
C01010	1	Police Information Center Mgr		16	B
C01011	5	Police Records Analyst	(each)	10	B
C01402	1	Accounting Technician 1		8	B
C02205	1	Terminal Agency Coordinator		8	B
C03003	1	Crime Statistical Analyst		15	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	2	Executive Assistant		14	B
C04040	2	Bldg Maintenance Mechanic 1	(each)	9	B
C04042	1	Fiscal Technician		9	B
C04047	14	Adm Support Assistant 2	(each)	7	B
C04050	2	Fingerprint Technician	(each)	7	B
C04052	2	Personnel Assistant	(each)	8	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		8	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
C04028	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)	8	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
C04100	2	Equipment Operator 4	(each)	10	H

EMERGENCY

C04010	1	General Supervisor	18	B	
C04059	5	Crew Worker 1	(each)	2	H
C04100	7	Equipment Operator 4	(each)	10	H
C04102	3	Equipment Operator 3	(each)	8	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	3	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	2	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	3	GIS Technician	(each)	13	B
C04117	1	Engineering Contracts Tech			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
C04104	2	Equipment Operator 2	(each)	6	H
C04102	2	Equipment Operator 3		8	H
C04124	5	Equipment Operator 5	(each)	11	H

STREET CLEANING

C04010	1	General Supervisor		18	B
C04038	1	Crew Supervisor 2		12	B
C04045	3	Crew Supervisor 1	(each)	8	B
C04058	2	Crew Worker 2	(each)	4	H
C04059	11	Crew Worker 1	(each)	2	H
C04100	11	Equipment Operator 4		10	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
C04037	1	Administrative Support Specialist		10	B
C04038	1	Crew Supervisor 2		12	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
C04102	5	Equipment Operator 3	(each)	8	H
C0XXX	1	Electrical Apprentice			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	13	Crew Worker 1	(each)	2	H
C04100	11	Equipment Operator 4	(each)	10	H

TRASH FLASH

C04102	6	Equipment Operator 3	(each)	8	H
--------	---	----------------------	--------	---	---

CURBSIDE RECYCLE

C04038	1	Crew Supervisor 2		12	B
C04059	4	Crew Worker 1	(each)	2	H

C04102	3	Equipment Operator 3	(each)	8	H
C04104	1	Equipment Operator 2	(each)	6	H
GARBAGE COLLECTION					
C00531	6	Refuse Inspector	(each)	10	H
C00532	1	Manager Sanitation		22	B
C04100	14	Equipment Operator 4		10	H
C04010	1	General Supervisor		18	B
C04059	7	Crew Worker 1	(each)	2	H
C04102	4	Equipment Operator 3	(each)	8	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
C04100	5	Equipment Operator 4	(each)	10	H
C04105	1	Equipment Operator 1		12	H
WOOD RECYCLE					
C04058	1	Crew Worker 2		4	B
C04059	1	Crew Worker 1		2	H
C04100	3	Equipment Operator 4	(each)	10	H
RECYCLE					
C04102	1	Equipment Operator 3	(each)	8	H
WATER QUALITY MANAGEMENT FUND POSITIONS WATER QUALITY MANAGEMENT ADMINISTRATION					
C00513	3	Civil Engineer	(each)	19	B
C00600	1	Public Information Specialist		15	B
C00728	1	Manager PWD Water Quality Mgt		25	B
C00733	1	Construction Program Supervisor		21	B
C00736	2	Water Quality Supervisor		19	B
C00738	2	Water Quality Technician	(each)	12	B
C00740	6	Water Quality Specialist 1		14	B
C00965	4	Engineering Co-op	(each)	\$12.33	H
C01016	2	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
C04090	2	GIS Technician		13	B
WATER QUALITY MANAGEMENT OPERATIONS					
C04038	3	Crew Supervisor 2	(each)	12	B
C04049	1	Crew Worker 3	(each)	7	H

C04058	4	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	2	Equipment Operator 2	(each)	6	H
C04124	2	Equipment Operator 5	(each)	12	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	15	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	5	Equipment Operator 4	(each)	10	H
C04102	5	Equipment Operator 3	(each)	8	H
C04104	7	Equipment Operator 2	(each)	6	H
C04124	11	Equipment Operator 5	(each)	11	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		8	B

PUBLIC INFORMATION

C04017	1	Public Relations Coordinator 1		15	B
--------	---	--------------------------------	--	----	---

OUTDOOR CHATTANOOGA

C02133	1	Events and Marketing Spec		15	B
C04007	1	Recreation Division Manager		20	B
C00382	1	Recreation Specialist		9	B

SKATE PARK

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

RECREATION FACILITY MANAGEMENT

C00378	4	Recreation Program Coordinator	(each)	16	B
C00382	26	Recreation Specialist	(each)	9	B
C02938	1	Director Recreation		25	B

C02943	1	Assistant Director of Recreation		21	B
C04007	2	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
C00378	1	Recreation Program Specialist		13	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
--------	---	------------------------------	--	----	---

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 5	(each)	12	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	3	Crew Supervisor 1	(each)	8	H
C04058	2	Crew Worker 2	(each)	4	H
C04059	15	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
--------	---	--------------------	--	----	---

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
C01209	1	Deputy to the Mayor	NP	B
C20001	1	Mayor*		B
C02135	1	Assistant to Mayor	NP	B
C02136	1	Special Project Coordinator	NP	B
C04047	1	Administrative Support Assistant 2	7	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 Support Specialist	10	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
C04037	1	Administrative Support Spec	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		18	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	2	Adm Support Assistant 2		7	B

NORTH RIVER CIVIC CENTER

C04026	1	Community Facilities Supv EASTGATE CENTER		13	B
--------	---	--	--	----	---

C04026	1	Community Facilities Supv		13	B
--------	---	---------------------------	--	----	---

HERITAGE HOUSE

C04039	1	Community Facilities Supv		13	B
--------	---	---------------------------	--	----	---

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, 2009. The longevity pay shall be twenty-five dollars (\$25.00) for each full year of continuous service up to a maximum of thirty (30) years or seven hundred fifty dollars (\$750). Employees terminated prior to November 30, 2009 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, 2009, except for those new employees who have received from the city a new uniform since July 1, 2008. 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 one and four tenth percent (21.4%).

SECTION 9(c). That the City Finance Officer is authorized to contribute to the General Pension Plan an amount equal to seven and fifty-seven one hundredth percent (7.57%) 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	\$1.34 per hour
----------------------	-----------------

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

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

SECTION 12. That employees called to active duty and deployed outside the continental United States ("OCONUS") to a combat zone or a qualified hazardous duty area, as those terms are defined by federal law, 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, 2010, 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 deployment OCONUS 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 for deployment OCONUS beyond the customary six (6) month period, the City shall pay the employers share of the premium for any employee called-up to active duty. The employee's share of the coverage shall remain the responsibility of the employee and may be paid in the most convenient method by the employee. During the time of active duty, the employee may request the City to make such payments on his/her behalf and reconcile the amounts paid upon his/her return to City employment.

SECTION 13. That Chattanooga City Code, Part I, Chapter 2, Section 2-167(b), be and is hereby amended by deleting same in its entirety and substituting in lieu thereof the following:

(b) Unless his/her military organization requires a specified time for the training period, the employee shall arrange with his/her department head for a mutually suitable time period. Employees shall be granted twenty (20) days of paid leave for each calendar year for active-duty training.

SECTION 14. Copying Fees. Whenever a request is made by a member of the public for copies of City records, the following fees are hereby levied and shall be paid by the requesting party in order to defray the City's costs:

- (1) A fee of fifteen cents (\$0.15) per page per each standard 8 ½ by 11 or 8 ½ x 14 black and white copy produced.
- (2) A fee of fifty cents (\$0.50) per page per each 8 ½ x 11 or 8 ½ x 14 color copy produced.
- (3) If the time reasonably necessary to produce the requested records, including time spent locating, retrieving, reviewing, redacting, and reproducing the records, exceeds more than one (1) hour, the City is permitted to charge the hourly wage of the employee(s) producing such requested records. The hourly wage is based upon the base salary of the employee(s) and does not include benefits. If an employee is not paid on an hourly basis, the hourly wage shall be determined by dividing the employee's annual salary by the required hours to be worked per year.
- (4) Any records request not subject to the provisions of the Tennessee Open Records Act may be provided at the discretion of the department head at a reasonable rate considering the employees' time and expenses to provide the records.

SECTION 15. 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 16. 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 17. 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 2009-2010, but this authorization shall not apply to Special Funds.

SECTION 18. That the City Finance Officer be and is hereby authorized to transfer funds to the OPEB (Other Post Employment Benefit) trust in an amount not to exceed appropriations over expenditures for fiscal year 2009-2010.

SECTION 19. In addition to FY10 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 20. That this Ordinance shall be operative, as distinguished from its effective date, on and after July 1, 2009.

SECTION 21. 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 22. That this Ordinance shall take effect two (2) weeks from and after its passage.

PASSED on Second and Final Reading

September 22, 2009.

W. Jack Benson /S/

CHAIRPERSON

APPROVED: X DISAPPROVED: _____

DATE: September 23 , 2009

Ron Littlefield /S/

MAYOR

VLM/DWM/add

INCLUSIVE PAY PLAN: GENERAL, FIRE, POLICE

RANGE RANGE	MINIMUM	MIDPOINT	MAXIMUM	
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
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
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

