

# City of Chattanooga, Tennessee Comprehensive Annual Budget Report for the year ended June 30, 2012

*Moving  
Forward  
with  
Technology*

Coollest Broadband  
Community App



City of Chattanooga, Tennessee  
*Comprehensive Annual Budget Report*



Cooler Broadband  
Community App

Fiscal Year July 1, 2011 thru June 30, 2012

*Presented by:*  
Ron Littlefield, Mayor

and

*The Department of Finance & Administration*

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

Vickie C. Haley, CPA, CGFM Deputy Finance Officer

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

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The **CABR 2012** is divided into five major sections:  
**Introduction, Guidelines, Financial Overview, Personnel Administration,** and the **Appendix.**

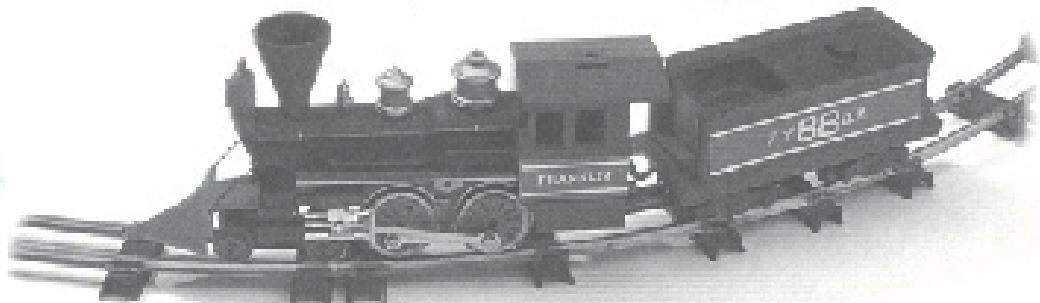
**Section A: Introduction** - gives a profile of Chattanooga with selected useful service, demographic, economic, and statistical information, a message from the City Finance Officer, an organizational chart, and profiles of City officials.

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

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

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

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





City of Chattanooga  
Department of Finance & Administration  
City Hall  
101 East 11th Street  
Chattanooga, Tennessee 37402



*June 30, 2011*

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

I am pleased to present the adopted Operating Budget and Capital Improvement Plan for the Fiscal Year ending June 30, 2012. This budget highlights key issues discussed during the budgetary process and is reflective of our goal to continue to provide top level service while maintaining our focus on keeping Chattanooga an affordable option for our citizens and stakeholders. For the first time in over 45 years, the operating budget includes 100% of the City's share of the local option sales taxes due to the expiration of the 1966 Sales Tax Agreement between the City and Hamilton County. As a result, the budget includes over \$20 million to support agencies that provide much needed services to the citizens of this community. This budget has no tax increase.

The City's chattanoogaRESULTS and vacancy control programs have been in effect for the past eight (8) years. These initiatives have greatly increased accountability by allowing the Mayor, the City Finance Officer, and other senior City officials to regularly monitor both spending and departmental performance. The City has published five annual performance reports that can be used as a quick reference guide for citizens of Chattanooga. All reports can be found at [www.chattanooga.gov](http://www.chattanooga.gov).



The City of Chattanooga, like many others across the United States, and the world is facing fiscal challenges as a result of the recent national and global economic conditions. Long term economic strategies and other initiatives have placed Chattanooga in an enviable position as compared to the national and global economies. While we are challenged, we are well positioned to weather these times as we continue to prosper as a community.

## **The Mayor's Proposal**

The Mayor's proposed budget continues to focus on productivity and efficiency in Chattanooga without

negatively impacting services. Initiatives continue that will cultivate economic growth, new jobs, and a healthy local economy. Some highlights of this budget are outlined below:

#### **Taxes:**

No Tax Increase is included in this budget. The rate of \$2.309 per \$100 of assessed valuation is maintained and could result in decreased collections due to a reduction in the overall assessments due to several major real estate activities in the City which resulted in lower assessments.

#### **Public Safety:**

Public Safety remains a priority. Included are 2 additional firefighters and 23 additional police officers funded with COPs 2011 federal grant. There are 490 police officers included in this year's budget which is within 10 positions of our goal of 500 officers on the streets of Chattanooga.

#### **Continued Emphasis on Youth:**

Continued focus on youth and providing positive alternatives to gang activity by emphasizing youth development programs. The budget includes full staffing for the new recreation center at Hixson Middle School.

#### **Rebuilding City Streets and implementation of the "Pavement Management Program":**

The Budget provides increased funding for the City's Pavement Management Program which incorporates a long-term strategy to identify streets that need to be paved and to rank them by condition to wisely manage limited resources. To rebuild our city streets and implement funding for agencies at an unprecedented level of \$20+million was made possible in part by the expiration of the 1966 City County Sales Tax agreement whereby over \$10.5 million of city sales tax were sent to Hamilton County for distribution. This enables the City to enhance partnership with external agencies whose goals are consistent with the mission of the City.

#### **Attract and Maintain Competent, Professional Staff:**

Funding provided to ensure that the city continues to attract and maintain competent, professional staff.

- o First pay increase since 2008 for civilian employees
- o Funding for pay anomalies for Fire personnel
- o Reinstatement of Police Career Ladder Program
- o Restoration of full funding for longevity
- o Improved Health and Wellness program for employees, retiree and dependents
- o Full funding of increased annual required contributions for both pension funds
  - General rate at 12.95% (up from 9.08%)
  - Fire & Police rate at 27.74% (up from 24.91%)
  - Revisions to the Retiree Medical Insurance Program (OPEB) to ensure sustainability; For the first time in ever, the budget includes full funding of the actuarially computed annual required contribution of 14.9% of payroll or estimated \$14 million

## Accountability

Our partnerships involving public and private sectors have placed Chattanooga in an enviable position. Recognized as a model for performance accountability in the region and beyond, our city continues to move forward with its commitment to economic development, job growth, and transforming Chattanooga into a renaissance city. According to Business Facilities Magazine, Chattanooga is ranked number one for metro economic growth potential. To see our score card on performance, please visit our website at [www.chattanooga.gov](http://www.chattanooga.gov).

## Budget Highlights

To sustain the economic momentum in this city during the economic recession, a substantial portion of reserves were utilized for capital projects including but not limited to Volkswagen incentives. Total General Fund revenues have decreased by over \$9 million or 5.2% since 2008. After nine consecutive years of avoiding tax increases, in 2011 the budget restores much needed resources to ensure the long-term fiscal health of this community.

The City's chattanoogaRESULTS and vacancy control programs have been in effect for the past eight (8) years. These initiatives have greatly increased accountability by allowing the Mayor, the City Finance Officer, and other senior City officials to regularly monitor both spending and departmental performance. The City has published five annual performance reports to the citizens of Chattanooga. The first and second were designed to showcase the high points of performance. As the process continued in efforts to better serve the citizens a more reader friendly 4-page format was adopted in 2007 to better spotlight the City's high points and provide all users with a more manageable quick reference guide. All reports can be found at [www.chattanooga.gov](http://www.chattanooga.gov).

### Major Highlights of the Fiscal Year 2012 Budget:

Projected revenues, excluding other financing sources for all appropriated funds total \$366,972,958, an increase of \$21.5 million or 6.22% from the previous year. The largest single increase is a \$14.8 million (21%) in intergovernmental revenues. Most of this increase is due to the expiration of the 1966 Sales tax agrees with Hamilton County whereby the City will receive an additional \$10 million in local option sales tax dollars that were sent to the County under the agreement. An additional \$4million (100%) is included in Federal Funding to implement an Intelligent Transportation System.. Miscellaneous revenues increase of 5.6 million (16.2%) for 10% increase in medical insurance premiums in the medical services fund

Appropriations (see following page), excluding other financing uses are \$418,336,868, a \$17

<b>Revenues</b>	<b>FY11/12</b>	<b>FY10/11</b>	<b>inc(dec)</b>	<b>% change</b>
Taxes	146,537,860	143,078,359	3,459,501	2.42%
Licenses & Permits	3,098,700	3,558,600	(459,900)	-12.92%
Intergovernmental	84,708,126	69,901,772	14,806,354	21.18%
Charges for services	88,730,163	90,477,236	(1,747,073)	-1.93%
Fines, forfeitures and penalties	2,739,600	2,767,800	(28,200)	-1.02%
Interest earnings	1,052,660	1,170,343	(117,683)	-10.06%
Miscellaneous	40,105,849	34,517,890	5,587,959	16.19%
<b>Total Revenues</b>	<b>\$ 366,972,958</b>	<b>\$ 345,472,000</b>	<b>21,500,958</b>	<b>6.22%</b>
<b>Other Financing Sources</b>				
Transfers in	58,961,640	44,952,314	14,009,326	31.16%
Fund Balance	2,856,266	13,698,288	(10,842,022)	-79.15%
Bond Proceeds	16,336,038	31,347,465	(15,011,427)	-47.89%
<b>Total Other Financing Sources</b>	<b>\$ 78,153,944</b>	<b>\$ 89,998,067</b>	<b>(11,844,123)</b>	<b>-13.16%</b>
<b>Total Revenues &amp; Other Sources</b>	<b>\$ 445,126,902</b>	<b>\$ 435,470,067</b>	<b>9,656,835</b>	<b>2.22%</b>



<b>Appropriations</b>	<b>FY11/12</b>	<b>FY10/11</b>	<b>inc(dec)</b>	<b>% Change</b>
General Fund	177,558,282	163,483,819	14,074,463	8.61%
Enterprise Funds	66,069,900	65,657,467	412,433	0.63%
Special Revenue Funds	41,864,099	45,310,249	(3,446,150)	-7.61%
Debt Service Fund	19,618,400	20,397,173	(778,773)	-3.82%
Capital Project Funds	55,670,604	54,794,703	875,901	1.60%
Internal Service	57,555,583	51,457,475	6,098,108	11.85%
<b>Total Expenditures</b>	<b>\$418,336,868</b>	<b>\$ 401,100,886</b>	<b>17,235,982</b>	<b>4.30%</b>
<b>Other Financing Uses</b>				
Transfers Out	26,790,034	34,369,181	(7,579,147)	-22.05%
<b>Total Other Financing Uses</b>	<b>\$ 26,790,034</b>	<b>\$ 34,369,181</b>	<b>(7,579,147)</b>	<b>-22.05%</b>
<b>Total Expenditures &amp; Other Uses</b>	<b>\$445,126,902</b>	<b>\$ 435,470,067</b>	<b>9,656,835</b>	<b>2.22%</b>

million or 4.30% increase from the FY11 budget. Although increases are projected in all funds except Debt and Capital Funds, most are attributable to the restoration of most of the previous year's frozen positions, funding for new positions, increased pension contributions, full funding of the annual required contribution for OPEB, full funding for operations cost for materials & supplies, purchased services, fuel, and utilities.

**General Fund.** The City's Undesignated General Fund accounts for all resources related to the general operations of city government that are not accounted for elsewhere. The total appropriation for FY12 budget is \$201,255,000 including transfers of \$23,814,371, an 8.64% increase over FY11 budget. Salaries and fringes increased by \$14.8 million or 8.3% to address increases in employee compensation as outline above. There is \$2,000,000 in pay-go capital included in the FY12 budget, a 100% increase over prior year.

**Special Revenue Funds.** The City's Special Revenue Funds are set by City resolution to account for funds that are restricted as to use. Special Revenue funds itemized in the budget ordinance include State Street Aid, Human Services, Narcotics, Economic Development, Community Development, Hotel/Motel Tax, Automated Traffic Enforcement and Tennessee Valley Regional Communications. Funding for all other designated funds are authorized by ordinance and restricted as to use. The 2012 budget for the Special Revenue Funds totals \$42,807,415. The Economic Development Fund accounts for \$0.25 of the City's share of the local option sales tax designated for economic development. These funds are earmarked to pay long term lease rental payments to fund the debt service for revenue bonds issued by the Chattanooga Downtown Redevelopment Corporation and other economic development initiatives. The Community Development Fund is used to account for Community Development Block Grants and other projects funded by the Federal Housing and Urban Development Programs.

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

At June 30, 2011, total outstanding debt for the primary government and component units was \$822,283,891 which is made up of the following:

**Primary Government**  
General Obligation Bonds

Governmental Operations Funds Debt	\$ 138,386,778
Enterprise Funds Debt	110,221,180
Other Self-Supporting Debt	<u>159,808,430</u>
Total GO Debt	\$ 408,416,388
Revenue Bonds:	
EPB Revenue Bonds	282,680,000
Housing Management	2,396,514
Component Units:	
Chatt. Downtown Redevelopment Corp. <sup>(1)</sup>	122,835,000
Metropolitan Airport Bonds	<u>5,955,989</u>
Total Revenue Bonds	<u>413,867,503</u>
Total Debt Outstanding	\$ 822,283,891

(1) Amount includes \$103,678,615 in lease rental payable to CDRC to pay off the CDRC \$122,835,000,000 obligation

During FY12, the City anticipates approving debt not to exceed \$16.3 million to fund the FY11/12 Capital Budget, including \$11.4 million of GO bonds and \$4.9 million of state revolving loan fund.

**Capital Project Funds.** These funds are used to account for the financial resources used for the acquisition or construction of major capital projects. The Approved Capital Budget for the 2012 fiscal year is \$55,670,604, of which \$38,389,604 will be applied to General Government projects and \$17,281,000 will be used by the Enterprise Funds. This is an \$875,901 or 1.6% increase from last year's approved budget of \$54,794,818. An additional \$2.5M in pay as you go capital from the Interceptor Sewer System reserves will be used for infrastructure.

**Enterprise Funds.** The City maintains five enterprise operations as part of the primary government. These funds are used to account for operations of entities that are financed and operated in a manner similar to a private business. The programs are designed to produce revenues sufficient to provide for debt service, operating expenses and adequate working capital. Combined Enterprise Funds' net assets at June 30, 2011 were \$542.2 million with a change in net assets of \$1.4 million. A brief discussion of the major operations follows:

The Electric Power Board is not presented because it is a separate administrative agency of the government, having exclusive control and management of the Electric Distribution System. It is the sole distributor of electric power within the boundaries of the City and County (600 square miles). It accounts for 89.4% of total Enterprise Fund operating revenues and reported a net operating loss of \$16.5 million for the year ended June 30, 2011.

The Interceptor Sewer System of the City provides sewer services to customers on a self-supporting basis utilizing a rate structure designed to produce revenues sufficient to provide for debt service, operating expenses and adequate working capital. The strong commercial, industrial and residential growth in the City and increased federal mandates have necessitated ongoing expansion of the Interceptor Sewer System. To illustrate, property, plant and equipment of the system in FY2000 totaled \$ million compared to \$294.6 million in 2011. Their total assets account for almost 80.8 percent of total Enterprise Fund assets, excluding the Electric Power Board. Total approved budget for FY2012 including Debt Service and Capital is \$47,033,000, of which \$30,551,542 is for operations.

The Solid Waste/Sanitation Fund was established in accordance with state mandate. This fund accounts for the operations of the City's landfill. The FY 2012 budget is \$6,888,100. Landfill fees are charged to commercial customers for use of the landfill, while the cost of the City landfill needs are funded by the General Fund. The City has entered into a long term agreement to transfer solid waste from a centrally located privately operated transfer station to the City Landfill. The City has received a permit from the state for the construction of new disposal cells which will facilitate the deposit of approximately 100,000 tons of solid waste for thirty years. At June 30, 2011, the fund had a deficit of \$ 4,645,361.

The Water Quality Management Fund accounts for the operations of the City's water quality management program as mandated by the Environmental Protection Agency and the state. Since the inception of this program in 1994, the investment in property, plant, and equipment has grown to \$39.5 million. The 2012 budget is \$14,298,800. There is also a \$1.5M appropriation for capital projects in FY12, \$1.45M from current year operations and \$50K from reserves.

The Housing Management Fund accounts for the operations of Dogwood Manor, an apartment complex the City acquired from the U.S. Department of Housing and Urban Development. The complex provides low-income housing within the inner city for the elderly. Rental revenue of \$817,042 was reported for the year ended June 30, 2011.

**Internal Service Funds.** The City maintains three Internal Service Funds - Municipal Fleet Services Fund, Liability Insurance Fund, and the Medical Services Fund. Internal Service Funds provide goods or services for a fee to other governmental units, departments, and agencies. The Fleet Services Fund 2012 budget is \$22,071,323. The City of Chattanooga is self insured for judgments and claims, including health care. The Liability Insurance Fund was established to fund and pay for all judgments and costs or liability claims against the City. The 2012 budget for the Liability Insurance Fund is \$1,000,000. The 2012 Medical Services Fund budget is \$34,484,260.

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

Retirement Plans. The City maintains three single-employer defined benefit pension plans and one Other Post Employment Benefit Trust which cover all employees. Each of these systems is maintained separately: one system (General Pension Plan) covers general City employees; a second plan covers employees of the Electric Power Board; and the third covers Firefighters and Police Officers and the fourth covers all city retirees from civilian and sworn service classifications. Each plan has its own consulting actuary. The following schedule shows the unfunded actuarial accrued liability (asset) for each fund at June 30, 2011.

Trend Information:

Year Ended	Annual Cost (APC)	% APC Cont	Net Pension Obligation (Assets)
12/31/10	\$ 6,340,774	69.02%	(1,302,008)
12/31/09	\$ 3,817,842	99.01%	4,100,566
12/31/08	\$ 3,635,302	92.18%	4,138,811
12/31/07	\$ 3,540,962	98.90%	4,177,414
12/31/10	\$ 8,526,415	96.58%	4,385,105
12/31/09	\$ 7,818,280	107.01%	4,677,104
12/31/08	\$ 7,623,063	109.40%	4,129,090
12/31/07	\$ 7,437,283	99.88%	3,412,170
06/30/11	\$ 13,718,933	110.75%	31,619,302
06/30/10	\$ 18,190,921	57.30%	27,201,450
06/30/09	\$ 17,790,129	44.28%	19,434,217
06/30/08	\$ 20,360,866	53.24%	9,521,039

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

**General Pension Plan.** The City provides a pension plan for permanent general city employees. All permanent employees hired after February 1, 1979 must join the plan as a condition of employment. Employee contributions are 2% of total earnings. The City Finance Officer is authorized to match all salaries of all participants in the General Pension Plan, at an actuarially computed contribution rate of 12.95% for FY2012.

**Fire and Police Insurance and Pension Fund.** The City Finance Officer is authorized to match the total salaries of all participants in the Fire & Police Pension Fund with a contribution from the General Fund total salary annually. The annual required contribution rate for FY2012 is 27.74%.

**Electric Power Board Pension Plan.** The Electric Power Board of Chattanooga is a single-employer defined benefit pension plan administered by an individual designated by EPB. The Plan provides retirement benefits to plan members. Article VIII of the Plan assigns the authority to establish and amend benefit provisions to EPB. The contribution requirements of plan members and EPB are established and may be amended by EPB. Plan members are not required to contribute to the Plan. EPB's contributions are calculated based on an actuarially determined rate, which is currently 9.91% of annual covered payroll. Effective August 1, 1984, EPB implemented a 401(k) defined contribution plan, the EPB Retirement Savings Plan, which allows employees to invest up to 15.0% of their salary in the savings plan. EPB contributes up to 4.0% of an employee's salary after one year of employment.

The City maintains a single-employer defined benefit post employment health and medical care plan for retirees and their dependents. Substantially all of the City's employees may become eligible for benefits should they reach normal retirement age certain services requirements. Retirees and beneficiaries are required to contribute specified amounts depending upon certain criteria and retirement date- Employees who retired prior to 2002 contribute an amount equal to the amount paid by active employees. If retire after 2002 with 25 years of service or a job related disability, retiree contributes an amount equal to 1.5 times that of active employees: if less than 25 years of service or non-job relate disability, retiree contributes an amount increased on a pro rata year's basis. The City pays the remainder of the costs.

In 2008 the City established an OPEB Trust. This year's budget includes sufficient amount to fully fund the annual required contribution (ARC) to the trust. The City's ARC is calculated based on amount actuarially determined in accordance with the parameters of GASB Statement No. 45. The ARC represents a level of funding that, if paid on an ongoing basis, is projected to cover normal cost each year and amortize any unfunded actuarial liabilities over a period not to exceed thirty years.

## Per Capita Budget

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

Program	Actual FY08/09	Actual FY09/10	Budget FY10/11	Budget FY11/12
<b>Population</b>	<b>169,884</b>	<b>170,880</b>	<b>171,349</b>	<b>167,674</b>
General Government	237.01	247.40	247.39	284.24
Personnel	39.29	40.36	10.10	11.39
Neighborhood Services	42.24	57.43	43.35	34.21
Executive Branch	9.13	8.44	7.50	8.16
Finance & Administration	24.40	23.57	24.97	28.30
Police	280.33	265.73	296.11	324.09
Fire	165.34	163.76	199.17	221.05
Public Works	625.59	577.02	650.66	612.42
Parks & Recreation	90.17	78.78	90.20	97.42
Human Services	83.16	98.79	97.37	86.48
Education, Arts & Culture	13.82	12.87	13.71	14.58
General Services	96.81	80.65	89.15	99.36
Debt Service	93.74	115.72	119.04	117.00
Total	1,801.04	1,770.52	1,888.72	1,938.71

## Financial Assessment

Chattanooga continues to enjoy a position of fiscal strength and our outlook is improving. Through strong fiscal management, Chattanooga has created an environment that fosters economic growth which has lessened the impact of the recent economic downturn on its citizens as compared to other entities on a global scale.

## General Fund Undesignated Fund Balance

One measure of a city's fiscal health is the level of its fund balance. The City's unaudited general fund unassigned fund balance at June 30, 2011 is \$33.8 million or 17.7% of undesignated general fund revenues and transfers in, or 15.7% of total unaudited general fund revenues and transfers in. The City strives to maintain an undesignated general fund balance of 20% of operating revenues and transfers in. City sometimes use fund balance to fund capital projects instead of adding new debt.

## Financial Reserves of Other Operating Funds

In other operating funds, the City strives to maintain a positive fund balance position to provide sufficient reserves for emergencies and revenue shortfalls. Specifically the debt service fund has \$4.9 million in reserves at June 30, 2011.

## Bond Ratings

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

## Conclusion

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

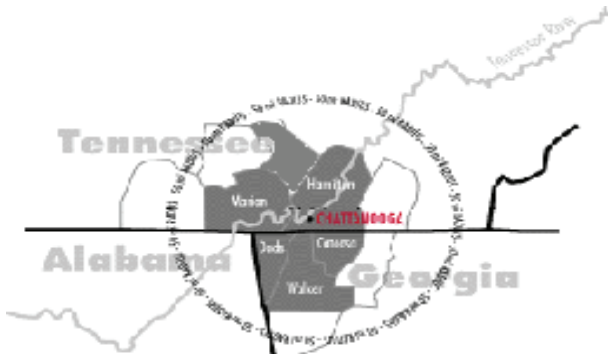
Respectfully submitted,



Daisy W. Madison, CPA, CGFM  
City Finance Officer

## History & Development

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



Metropolitan Statistical Area (the "MSA"), which includes Hamilton County and the counties of Marion and Sequatchie, Tennessee and the counties of Catoosa, Dade and Walker, Georgia. Located near the southeastern corner of the state on the Tennessee-Georgia border, the City encompasses an area of 145 square miles and a population of 167,674. The City is centrally located in relation to other major population centers of the southeast, being within a 150-mile radius of Knoxville and Nashville, Tennessee; Birmingham, Alabama; and Atlanta, Georgia. Over 11 million people live within a 2 to 2½ hour drive of Chattanooga.

## Form of Government

Date of Organization: 1839

Form of Government: Mayor/Council

The City operates under a Mayor/Council form of government. The Mayor, elected at-large, serves as the City's Chief Executive Officer and oversees the operation of all City departments. The Mayor does not serve as a member of the Council. The City Council is composed of nine members, with each member being elected from one of nine districts within the geographic boundaries of the City. The Mayor and Council are elected to four-year terms.

The City provides a full range of municipal services including, but not limited to, fire and police protection; sanitation services; construction and maintenance of highways, streets and infrastructure; recreation and cultural activities; public library; community development; planning and zoning; neighborhood services; social services; and general administrative services. It also operates a water quality program and a regional sewer and sewage facility system serving southeast Tennessee and northwest Georgia. The City is empowered to levy a property tax on both real and personal property located within its boundaries. It also has the power to extend its corporate limits by annexation in accordance with procedures under an "Urban Growth Plan" agreed to between the City and Hamilton County. Annexation proceedings began in 2009 for selected areas included in the Urban Growth Plan. To date the City has successfully annexed an additional 4.3 square miles including over \$73.4 million of appraised property value. An additional 0.6 square mile will be annexed in late 2012 with \$23.4 million of appraised value.

The City employs approximately 2,547 full-time equivalent employees. The City's Electric Power Board has an additional 453 employees.

## Industrial and Economic Development

While the past few years have been a fiscal challenge, both nationally and internationally, the Chattanooga area has performed better than most cities. We are fortunate that a diverse group of companies are either locating here or are expanding operations here. Chattanooga has transformed its reputation in economic development circles to that of a national leader. Dubbed the "undiscovered gem" of Tennessee by the New York Times, Chattanooga's rebirth has enjoyed great recognition on a national scale and has become a model for other cities with regard to urban renewal, demonstrating what occurs when dedicated people have a vision and take the necessary steps to realize that vision.

In the 1960s, Chattanooga was declared the nation's dirtiest city. Soot from the iron mills stained the air, the river was tainted and its banks were an industrial wasteland. In 2008 Forbes magazine headlined that Chattanooga was, "Back on Track". During the 1980s the City lost 10% of its population as manufacturing jobs drifted away. However since 2000

the population has rebounded. Due to strategic economic initiatives by federal, state and local leaders, the City is well positioned to navigate the current economic climate. U.S. Bureau of Labor Statistics estimates that the Chattanooga area added 3,600 jobs from June 2010 to June 2011 and accounted for more than a third of all the net new jobs in Tennessee in the past year. The 1.6 percent rise in Chattanooga jobs over the past 12 months also was far ahead of the U.S. employment gain of 0.9 percent and Tennessee's job increase of 0.2 percent.

Over the past five years 109 new and expansion projects have been publicly announced bringing in over 8,900 new jobs and 650 additional jobs with a total investment of over \$2.2 million. These projects run the gamut of retirement facilities, hotels, manufacturing, office buildings, retail, professional services, delivery services, customer service, etc.

In February 2011 ATN Hölzel GmbH, a German specialist in glue application and automation technology, announced plans to establish its U.S. presence in Chattanooga. This company is creating family-wage jobs for local residents through an enterprise which has excellent potential for additional expansion.

Amazon.com, Inc. finalized its commitment in December 2010 to establish two fulfillment centers in Tennessee, one at the Enterprise South Industrial Park in Chattanooga and the other in neighboring Bradley County. Amazon plans to invest a combined total of up to \$139 million to construct the two new facilities, with up to 1,400 jobs expected to be created in the next three years, in addition to hundreds of additional seasonal jobs during peak season. The new fulfillment centers are expected to be operational before the 2011 holiday season. September 2010 was the announcement by IBI Power that it will locate its expansion to the Southeast in Chattanooga. The expansion represents an investment of \$5 million and will create at least 60 new jobs. IBI manufactures metal generator enclosures, metal equipment centers that hold electronic switchgear components and metal battery housings and control buildings, among other products. Important considerations in the decision to locate in Chattanooga include the region's numerous companies in the metal industries, a skilled workforce and a superior transportation network. Wingard Quality Supply announced in August 2010 that it will relocate its headquarters from California to the Volkswagen Supplier Park. A certified minority-owned automobile parts manufacturing supplier since 2003, Wingard has stated its intention to hire locally.

In April 2010 Volkswagen Group of America announced tenants selected to locate in the on-site supplier park. Suppliers include Faurecia (EMCON), MTEK, and Thyssen Krupp.

Magna Seating, an operating group of Magna International, and Hollingsworth International, a leading provider of industrial supply chain management, announced in March 2010 they have formed a joint venture, called Chattanooga Seating Systems, to supply Volkswagen Group of America with complete seat systems. Hollingsworth Logistics Group is a certified minority Native American company which has provided logistics support to the automotive industry for over 25 years.

Key to the growth in the Chattanooga area was the development of Enterprise South Industrial Park (ESIP). Through collaborative efforts of the federal state and local governments, the old Volunteer Army Ammunition Plant site has been developed into this top tier industrial park. The site is now home to Volkswagen Group of America, their supplier park, Amazon.com, Gestamp, TAG Manufacturing and others with an additional 1,400 acres being prepared for use. The Foreign-Trade Zone (FTZ) in the Chattanooga metropolitan area has been expanded by an additional 5,000 acres to include ESIP. This expanded FTZ allows Chattanooga to remain competitive in regional and U.S. markets; it encourages more business and commerce in the southeast Tennessee region and serves as an excellent business recruiting tool. The developable acres at ESIP are surrounded by a 2,800 acre passive recreation area. The site is located within 2 miles of Interstate 75 and is served by a new parkway and interchange.

Chattanooga's central location makes it a perfect distribution center for the eastern United States. Supplies and products for industry flow easily to and from the Chattanooga area by way of an extensive network of highway, water, air and rail transportation systems. Employment in the Chattanooga area is diverse with no single dominating industry. The employment sectors are trades, transportation, and utilities (21.2%), government (15.5%), manufacturing (12.3%), professional and business services (17.1%), educational and health services (13.6%), leisure and hospitality (10.1%) and other (10.2%). Advantages such as ample utilities, an efficient transportation system, abundant natural resources, a trained labor force and centralized location make Chattanooga a diversified and profitable business location. Amid continued concerns about the national economy, Chattanooga is moving forward and is expected to continue the growth trend.

## Transportation

Chattanooga has a strong history in the transportation arena. While railroads made Chattanooga prosperous in the 1800s, they also made it a military target during the Civil War. In the twentieth century the area became a major intersection

in the Southeast with the advent of the interstate system with excellent north/south access via I-75 and I-59 and east/west access via I-24. Chattanooga is home to more than seventy common and contract carriers, including two of the nation's top transportation companies.

Railroads are still play an important role in Chattanooga's transportation with dual-rail transport provided by Norfolk Southern and CSX Transportation. An additional twenty-three miles of track was recently laid linking with both Norfolk Southern and CSX; this new rail connection will serve all the companies located at ESIP.

Because of Chattanooga's proximity to the Tennessee River, there is easy access to 16,000 miles of navigable waterways. River navigation has contributed greatly to the economic and industrial development of the Tennessee Valley as a whole and directly to the development of Chattanooga and was recently used to transport the first turbine manufactured at Alstom.

The City is one of the region's major transportation hubs. The Chattanooga Metropolitan Airport, which is easily accessible due to proximity to the intersection of I-24 and I-75, is a full service airport providing facilities for the general aviation sector, as well as the commercial passenger sector for southeast Tennessee and north Georgia. A 9,000 square foot \$5 million general aviation terminal is under construction, the first phase of a \$10 million upgrade planned for the terminal and surrounding areas. The new facilities are the new business front door to Chattanooga in terms of corporate aircraft and economic development.

Air transportation services are provided by Lovell Field, which is operated by the Chattanooga Metropolitan Airport Authority. Currently, Lovell Field is served by Delta Airlines to Atlanta and Memphis, USAir Express to Charlotte and Washington, D.C., American Eagle to Chicago and Dallas and Allegiant Air to Orlando and Tampa Bay. Delta Airlines will begin flights to Detroit in September. During 2010, passenger flow of traveling passengers included 291,388 enplaning passengers and 288,480 deplaning passengers for a total passenger flow of 579,868. Privately owned and operated airport facilities include Collegedale Municipal Airport and Dallas Bay Skypark. All airport facilities are conveniently located from the downtown area of the City and provide such services as aircraft sales, instruction, charter services, fueling and maintenance of aircraft.

In addition to the City's service by three interstate highways, seven U.S. highways and five State highways, there is one

interstate bus line operates from the City to all other major cities. Local mass transportation service is furnished by the Chattanooga Area Regional Transportation Authority. Multiple daily departures are made via privately operated shuttle service to and from major metropolitan areas surrounding Chattanooga, such as Atlanta and Nashville.

In addition, channelization of the Tennessee River to a nine-foot minimum navigable depth from its junction with the Ohio River at Paducah, Kentucky to Knoxville, Tennessee gives the City the benefits of year round, low-cost water transportation and a port on the nation's 10,000 mile inland waterways system. This system, formed largely by the Mississippi River and its tributaries, effectively links the City with the Great Lakes in the north and the Gulf of Mexico in the south, with cargo passing through the lock with origin or destination in 17 states. Road and bridge relocation, the first step in replacing the Chickamauga Lock, has been completed. The \$365 million federal project, which will increase the lock size from 60-by-360 feet to 110-by-600 feet, is expected to be completed in 2013. This will bring the upper Tennessee lock system into conformance with the lower Tennessee lock system and enhance barge traffic in the region.

For several years Chattanooga has been a driving force in the high speed rail initiative connecting Atlanta and Chattanooga. With population growth projections indicating Atlanta and Chattanooga will continue to have significant growth toward one another, it is important we plan now for our future mobility in the region. With federal and local matching funds of approximately \$8 million, we have a cooperative agreement in place between the Tennessee and Georgia Department's of Transportation to move forward on this project; the tier 1 environmental impact study will be completed by the end of 2011. The high speed rail project has been awarded an additional federal appropriation of \$13 million and the required \$3.3 million local match from within Tennessee and Georgia has been secured to accelerate and complete the required National Environmental Policy Act requirements, the next step in the process.

## **Manufacturing**

Manufacturing is a proud part of Chattanooga's past and an essential key to its future. In the early part of the twentieth century, Chattanooga built a foundation of prosperity on a diverse manufacturing base that made every kind of product imaginable, including engines, synthetic silk, furniture and baked goods. Successful economies are always built on existing foundations such as this. Today Chattanooga



continues the tradition of innovation as companies locate and expand here to produce products for the new millennium.

Chattanooga's strong manufacturing tradition gives us a head start in creating successful modern manufacturing operations for the 21st Century. The Chattanooga area has a workforce with experience and skill in manufacturing greatly due to local post-secondary programs. Education is targeted toward our manufacturers through Chattanooga State's Industrial Training Programs and the University of Tennessee at Chattanooga's (UTC) Engineering Program. Chattanooga State is in the top tier among schools with similar offerings and has programs that can be customized to meet the needs of individual manufacturers. The National Center for Computational Engineering, located at UTC, is a world-class computer simulation program that has the ability to proto-type new products for manufacture and serves as a magnet for new industrial talent and ideas.

### **Future Oriented Economic Growth**

While Chattanooga has a proud manufacturing heritage and an impressive manufacturing base, many believe future oriented economic growth requires at least a partial shift to producing knowledge and intangible services. In this area Chattanooga is far ahead of almost everyone. Because of Chattanooga's reputation for technological innovation, we joined two other U.S. cities as one of the world's seven smartest cities in 2011 as determined by the Intelligent Community Forum (ICF), a New York-based think tank that studies 21st Century growth within the global community.

Chattanooga has engendered outstanding transformation over the last several years by using innovative technologies to create jobs. We've earned our place on the international map and expect to continue making waves in the global community as we pursue further leadership in 21st Century. Chattanooga was praised for leveraging some of the latest information and communications technology to spark job creation. Our participation in the ICF intelligent communities' process supported our efforts to communicate Chattanooga's tremendous technology story. Our community has established a national reputation for its quality of life and an international business brand by recruiting world-class companies. Now we're capturing headlines for pioneering the uses of next generation data infrastructure. Economic developers have begun conversations with brand-name, world-class technology companies with a number of new opportunities emerging.

The infrastructure for much of this transformation is the smart

grid developed by EPB, the city-owned electric utility. Discussion of smart grid technology usually centers on the automated meter infrastructure program. The smart grid developed by EPB goes beyond automated metering to built-in intelligence that reorients itself to find alternative paths for electricity when there are power outages. This is an integral need for the growing manufacturing community. Chattanooga won national recognition with the Cornerstone Award for deploying America's largest and fastest fiber-to-home network at the 2011 Broadband Properties Summit held in Dallas. The award is the latest in a string of national and international awards recognizing Chattanooga's fiber optic network, which is capable of delivering gigabit Internet speeds to every home and business in a 600 square mile area. EPB became the first in the nation to offer this speed of internet service.

The ICF honored the City of Chattanooga for having the Coolest Broadband App for deploying an ultra high-speed wireless network called the mesh network. Access points are being installed throughout the city with plans to cover Chattanooga's entire homeland security district in wireless coverage. The mesh network can be used for enhancing public services ranging from smarter traffic controls to better coordination of police, as well as dozens of other services. Police are experimenting with a device that uses a laser to digitally record every aspect of a crime scene in 3-D, allowing investigators to navigate the scene in 3-D to analyze clues previously missed.

Chattanooga is home to the National Center for Computational Engineering (the SimCenter) at the University of Tennessee at Chattanooga. The SimCenter is a center for integrated research and education whose primary goals are to establish next-generation technologies in computational modeling, simulation and design, to educate a new breed of interdisciplinary computational engineer, and to provide consequent leadership and national impact in critical technology areas. It has established a national reputation for excellence in solving real-world engineering problems in diverse fields such as hydrodynamics, aerodynamics, propulsion, heat transfer, electromagnetics, and computational design optimization. The SimCenter serves as the focal point for a new university-based technology community which makes Chattanooga a significant part of the Tennessee Valley Technology Corridor and will strengthen the high-technology intellectual base of Chattanooga to stimulate and support ongoing economic development initiatives.

Chattanooga continues to distinguish itself for offering a technology platform that sets us apart from every other community in the U.S. and all but a handful in the world. The high-speed internet is connecting the entrepreneurial

community in Chattanooga to the global economy. We are the best place in America for entrepreneurs who are working to define the future of the Internet as everyone else will experience it in five to ten years.

Another technology project is the North Shore street light project. Induction lights and LED street lights are being installed to replace outdated high pressure sodium lights with radio controls. The use of radio controlled lights offers operators point-to-point real time communication with individual light data. They can quickly spot and correct malfunctions as well have control over a full range of safety and emergency settings such as brightness and strobe settings. This point-to-point communication allows safety personnel to easily identify emergency locations and quickly program the lights to aid in evacuation efforts including a sequential pulse to indicate a disaster evacuation route or to lead emergency vehicles to the scene of an accident. Energy efficient lights are expected to reduce energy consumption 64% and create positive effects for our environment. Also because LED and induction lights have a longer life span than traditional lights, the City anticipates savings in maintenance costs. This pilot project could be a first step to replacing all of the street lights in the city.

## Downtown Development

Chattanooga's Waterfront has been heralded as a model of urban renewal. Southern Living in July 2007 said: "An utterly inspiring turnaround. Chattanooga proves that a vision, a plan, and a community that cooperates can make big dreams happen." The key to Chattanooga's renaissance, which began in the mid 1980's, was the realization of the importance of our downtown. The Moccasin Bend Task Force was appointed by local governments to lead the community in an inclusive planning process to outline future development plans for the river corridor between the Chickamauga Dam and the Marion County line. The visionary plan which grew out of the task force has reconnected the City to the magnificent Tennessee River. It has resulted in the City making over its image, founding new sources of pride for its citizens and fueling the engine for central economic development.

The first phase of this development resulted in the Tennessee Aquarium, the Tennessee Riverpark, the Walnut Street Pedestrian Bridge and Coolidge Park. Hundreds of millions of dollars were invested in this necklace of recreation, historical exhibits, new housing, museums, working industry, hotels, shopping and tourist attractions along the banks of the river. The next phase of the plan began during the late 1990's in the

Southside Redevelopment District, a large former industrial area south of the central business district. This phase of the plan provided an opportunity to create a model community by rebuilding the district's job base and revitalizing housing opportunities. In the heart of the district is a convention center and conference center complex. The final step of the master plan was completed in 2005 with the 21st Century Waterfront Development. The \$120 million, 129-acre vision, capitalizing on the public/private partnerships that have made Chattanooga a model for urban revitalization, transforms the downtown riverfront with a careful combination of development, preservation and enhancement that honors the history and beauty of the area. The waterfront development included expansion of the Tennessee Aquarium and the Hunter Museum of American Art, renovation of the Creative Discovery Museum, enhanced public spaces along both shores of the Tennessee River, and a dramatic underground passageway to the river marking the beginning of the Trail of Tears. The City's share was approximately \$70 million. Now it is time for the next great master plan.

The seal of Chattanooga depicts a large bend of the Tennessee River as seen from Lookout Mountain. This area of the river is called Moccasin Bend and has distinct geographical attributes which have made it of strategic importance as a crossroads within the North American continent throughout the centuries. As a result, the area contains a unique array of contiguous prehistoric and historic sites which chronicle important aspects of human history. Because of the extraordinary density, complexity and integrity of sites which include Native American villages, the remains of Civil War earthworks and other sites of national significance, in 2003 approximately 755 acres were designated as the Moccasin Bend National Archeological District, a unit of the National Park System.

An integrated conceptual plan is in design for the next phase of downtown development for the gateway to the new Moccasin Bend National Archeological District. This integrated plan will help guide future development, identify and design high quality public spaces, identify potential connections and protect the integrity of our natural and cultural resources. We have much to look forward to as we work with the Friends of Moccasin Bend National Park to construct a cultural/visitor center on Moccasin Bend. This new facility, along with other interpretive features, will allow Chattanooga to showcase the history of this special place for the benefit of both the American public and international audiences. With evidence of over 12,000 years of human occupation, overlaid by the Trail of Tears and Civil War artillery emplacements, and complemented by outstanding

views of the Tennessee River and surrounding mountains, Moccasin Bend provides a unique experience for visitors to downtown Chattanooga.

Our downtown renaissance is a monumental turnaround. Most of the vital attractions, stores and restaurants in the downtown core are either housed in former railroad and warehouse infrastructure or are built on top of industrial sites, which was all part of the plan to bring people back to downtown. The heart of Chattanooga is now a popular tourism, entertainment and residential place, as well as the business hub of the region.

One of the new and exciting projects underway is Cameron Harbor, a mixed-use development on the Tennessee River opposite Moccasin Bend National Park that sits on a 9-acre former industrial tract. Cameron Harbor will be an extension of the city's waterfront project, creating a resort atmosphere on the river in the heart of downtown. The mixed-use development consists of townhouses, a hotel, a restaurant, and a marina. The Townhomes at Cameron Harbor will be assorted styles of architecture with a touch of coastal ambiance, dubbed "Tennessee coastal". Prices will range from \$1 million to \$1.8 million with 2,500 to 4,200 square feet per unit. The townhouses will be LEED certified and will have broad porches with views of the river. The hotel will be the first built on the city's downtown waterfront. Most rooms will feature magnificent river views; the hotel will have about 3,000 square feet of meeting space and will include a visually stunning piazza overlooking the river. A world-class restaurant, also planned on the water, will share the piazza of the hotel and will be built predominately of glass to maximize river views. The city is expanding the marina at Ross's Landing by 65 boat slips providing the townhomes convenient access to the Tennessee River as well as providing rental and transient boat slips. The Riverwalk will be extended from the 21st Century Waterfront Project at nearby Ross's Landing and will eventually connect to Alstom Power further downstream.

### **Impact of Tourism On the Economy**

Chattanooga is a source of pride for its citizens and a hub for activity, whether in the Southside, on the NorthShore or at the waterfront. The reclamation of the riverfront for public use was recognized by the CBS Morning Show and has made Chattanooga a model eco town and tourist hotspot. American Style Magazine ranked Chattanooga as the number two mid-sized city arts destination. Outdoor Magazine and Runner's World have featured the outdoor activities that help attract millions of visitors to Chattanooga each year. National Geographic is including the area in one of only 15 geotourism

maguides in the world, spotlighting this region as one of the treasured natural places on the globe.

Top sporting events recently held in Chattanooga were the Head of the Hooch, Amateur Softball Association (ASA) national championships and the National Softball Association (NSA) World Series. Head of the Hooch is a rowing regatta that features teams from across the country and around the world and is held in November. This two-day event is the second largest rowing event in the country. The ASA Girls' Class "A" 16-Under Fast Pitch national championships were held at Frost Stadium and Summit of Softball, both city-owned complexes. This was the most attended recruiting tournament in the nation and drew players from all 50 states and Canada with over 170 teams participating and 300 college coaches present. The NSA Girls' Glass "A" fast-pitch world series for ages 10, 12, 14, 16 and 18 brought over 150 teams to Chattanooga.

Events like these bring an influx of visitors. According to the Chattanooga Area Convention and Visitors Bureau, Chattanooga attracts 3 million visitors annually. This translates into upwards of \$762 million and employs over 7,500 people. The impact of tourism has a bottom-line impact on the City of Chattanooga's budget; for fiscal year 2011 hotel-motel tax revenues rose nearly 17 percent.

### **Quality of Life**

Chattanooga has done its share of "big project" strategies, such as the waterfront expansion, but city leaders have also paid attention to less conspicuous things that enhance the quality of life for all citizens. Chattanooga has electric buses with routes that run every five minutes on major downtown streets and is the first city in the nation to have a one gigabit per second Internet service available to the entire community. Surrounded by the breathtaking natural beauty of the Tennessee Mountains, Chattanooga has been named as one of America's most livable cities by national publications.

### **Recreation and Arts**

Chattanooga has undergone an amazing transformation over the last twenty years and has received numerous accolades. National Public Radio Morning Edition acclaimed Chattanooga's strong sense of community, beautiful natural landscapes, civic pride and the ability to solve problems. Chattanooga has twice been designated by Outside Magazine a top city to "Live Big, Play Hard, and Work (if you must)" because of the unlimited options for climbing, caving, biking,

hiking, paddling and an expansive park system.

The Wall Street Journal featured Chattanooga in a special section about U.S. cities who are benefiting from the expansion of arts and cultural venues. American Style magazine placed Chattanooga near the top for mid-size cities for the arts. Chattanooga's commitment to the arts has helped draw artists and art lovers to take up residence here. As a result art is everywhere from the side of a walking path to downtown sculptures; even distance on the Riverwalk is marked by colorful metal sculptures.

The Bluff View Art District is a historic neighborhood with restaurants, a coffee house, art gallery, historic bed and breakfast and plazas. Master gardeners tend to the dramatic landscaping features, including the award-winning River Gallery Sculpture Garden, noted by the Smithsonian in its Archive of American Gardens. The Southside, with its historic buildings, industrial architecture and revitalized community, has become a hub to experience boutique shopping, an array of cuisine, public art, working studios and fine galleries.

## State and Local Economy

We've raised Chattanooga in the national consciousness; major publications are including us at the top of their lists for quality living and economic potential and our community has recruited a number of companies with world-wide name recognition. This is reflected in the unemployment rate for Chattanooga. Unemployment within the Chattanooga MSA as of June 2011 was at 9.1%, compared with 9.8% for the State of Tennessee and 9.2% for the nation.

The City's two largest local revenue sources are sales and property taxes. The local option sales tax rate is 2.25 percent county-wide. By state law, 50% of the county-wide local option sales tax is dedicated to schools. The City earmarks .25 percent of its share of the local option sales tax for economic development. In 2010 the property tax rate was lowered to \$1.939 per \$100 of assessed valuation due to reappraisal of all property in Hamilton County to 100 percent market value. This was the lowest tax rate for the City since 1958 largely due to growth in the economic base. The current property tax rate, increased in FY2011 is \$2.309 per \$100 of assessed value.

Hamilton Place Mall, Tennessee's largest shopping destination has brought in many tourists and locals with its mix of new and familiar stores and restaurants. The 1.2 million-square-foot mall, which opened in 1987 and is being renovated in 2011, has over 200 stores and 30 restaurants. CBL and Associates, the mall's owner and developer of major retail space nationwide, maintains their national headquarters on

a multi-acre site on the south perimeter of the mall.

The City's capital initiatives reflect its continual commitment to economic development and long-term sustainability of the City. In addition to the operating budget, over \$55 million was appropriated for major initiatives in fiscal year 2012. Major projects include 9.1 million for public infrastructure such as paving, road improvements, and sidewalks; \$1.3 million for technology upgrades; \$7.4 million for a regional Intelligent Traffic System; \$3.5 million for a Health & Wellness Center; \$6 million for fleet replacement; \$3.1 million for various parks and recreation projects; \$2.4 million in public safety projects such as fire apparatus, laptops and cameras for police cars and new police station on 11th Streets; \$1.9 million for building repair; \$1.2 million for Riverfront repairs; \$10.5 million for Interceptor Sewer; \$1.5 million to update water quality/storm water infrastructure, \$6 million for City Landfill Cell Closure, and \$1.8 million for other capital projects.

## Revitalization of Neighborhoods

The Southside area of Chattanooga that once flourished with the railroads and industry was home to hotels, business and the famed "Chattanooga Choo-Choo". Main Street has new life and a strong sense of community. Many artists are choosing to live and work here and developers are committed to using the historical buildings for new purposes while preserving greenspaces. A grant from National Endowment for the Arts, along with local private dollars, will be used to create the Main Terrain, a new urban park in the Southside. The grant was awarded to communities that have created public-private partnerships designed to improve the arts while impacting the social, physical and economic characters of their neighborhoods, towns, cities and regions. The park will feature interactive sculptures that encourage physical play and fitness.

Chattanooga's Renewal Community Program, which began in 2002 and expanded in 2006, creates jobs by providing federal tax savings to individuals who invest in, conduct business in, and/or hire residents from the designated renewal community areas. The program advances the creation of livable and vibrant communities through public-private partnerships that encourage affordable housing development, support school improvements, and foster economic growth where families can flourish. One of the recent expansions mentioned earlier, Designed Alloy Products, is a result of the renewal community program in the Alton Park community.

The NorthShore is neighborhood beautifully situated on the Tennessee River that has resurged as a result of downtown development. This neighborhood, perhaps Chattanooga's

most eclectic, boasts Victorian-style houses and small bungalows along with luxury condominiums. Here you will find boutiques, restaurants, coffeehouses, galleries, salons and day spas, and even dance steps on the sidewalk. The Chattanooga Theatre Centre, Coolidge Park and the Walnut Street Pedestrian Bridge are all within walking distance.

Chattanooga Neighborhood Enterprise (CNE), whose mission is to eliminate substandard housing and promote homeownership, celebrates 25 years in 2011. Built on the premise that homeownership is the key to stable neighborhoods, CNE has moved into neighborhoods often overlooked by conventional banks to offer many different programs and services such as home buying assistance, home improvement assistance, weatherization programs and loan assistance. CNE, which has touched almost every neighborhood in the city, is currently focusing on the Orchard Knob area to rebuild 100-year old dwellings. They are adding energy-efficiencies while retaining original wood and wrought-iron features where possible.

Emphasis on sustainability

Chattanooga is a national example of how good business practices and good environmental practices can go hand in hand. Chattanooga pioneered sustainable building practices in signature developments such as the Development Resource Center, The Chattanooga Convention Center and EPB's headquarters and is competing on a global basis for investments in clean technology. This existing culture of environmental awareness has made sustainability a standard operating procedure.

Chattanooga boasts one of the nation's top-ten green convention centers. The Chattanooga Convention Center was the first in the nation to incorporate a farm-to-table program, providing fresh produce, bread, meats, cheese and coffee from local and in-state purveyors. The City's newest fire station, Station 7, has achieved gold certification through the Leadership in Energy and Environmental Design (LEED) green building rating system.

BlueCross BlueShield of Tennessee committed to achieve gold certification for their recently completed headquarters on Cameron Hill. Today they are the largest LEED gold-certified corporate campus in the state and the second largest in the nation. Alstom followed LEED guidelines during construction of their expansion to achieve the largest gold certified manufacturing sites in US and is an exemplary leader

as a non-impacting facility on the environment. Volkswagen, who was LEED aggressive in building the assembly plant, was awarded the 2011 Governor's Environmental Stewardship Award for Building Green.

The list of LEED certified building includes the only gold-certified shopping center in the region located in the NorthShore, the City's Outdoor Chattanooga headquarters, a private school's new residence hall, multiple banks, a cinema, business offices and condos. Other businesses have recognized the benefits of solar projects including restaurants, museums, manufacturers, grocers, and professional service groups. As of mid-2011 there were sixty-nine LEED, solar and green roof projects either completed or underway in Chattanooga. All of these recognize the need to be thoughtful stewards of the environment, both to protect our natural resources and to reduce energy costs.

The City of Chattanooga participates in the Tennessee Stormwater Excellence Program, an initiative designed to educate and coordinate engineers, buildings and regulators in building approaches that help limit pollution from water running off parking lots and buildings following heavy rains. This is a pioneering new partnership between business and government.

A growing movement committed to increasing the production and consumption of local food in the Chattanooga region was launched in 2010. Production and consumption of local food bolsters the economy, helps conserve the environment, promotes good health and builds community. Food artisans, farmers markets, grocers, restaurants and community gardens all participate in the program.

Chattanooga was chosen as one of seventeen cities to be part of the ECOTality program launched by the U.S. Department of Energy. Since most of the participating cities are located among the west coast, this is indeed an honor. Currently there is a free charging station at one of the downtown hotels with plans to expand to tourist destinations on Lookout Mountain as part of the program.

With a high emphasis already placed on sustainability, it is easy to understand why Chattanooga was chosen as one of nine cities as a beta community in a sustainability rating system with the mission to build healthier and more livable communities. These beta communities will collaborate with the ICLEI, the largest international association of local

governments, to accelerate the sustainability movement by developing a local level roadmap for advancing climate protection that can then be rolled out in other communities.

### Importance of Education

Chattanooga has a rich heritage in education dating back to the early 1800s when a school was established for the education of the Cherokee. That tradition continues with the Hamilton County Board of Education, numerous private schools and new charter schools.

The local school district has two schools authorized to implement the International Baccalaureate Programme. It also has a Middle College High School that allows students to finish high school while taking college-level courses and simultaneously receive an associate’s degree.

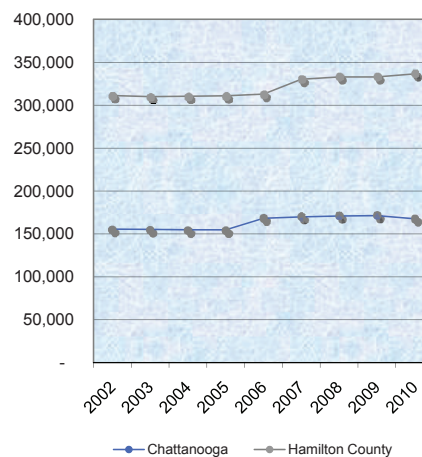
There are fifteen different magnet programs that feature various curriculum themes to provide engaging instruction for all students while offering core courses in language arts, mathematics, social studies and science. This standard is combined with parent involvement to create a progressive learning atmosphere. There are also schools with fine arts curriculum standards that include separate sets of standards for each of the four arts: dance, music, theatre, and visual art. Each set of standards is based on the national standards for that art area.

Teachers from a variety of disciplines are earning National Board Certification and two counselors were recently named 2011 “Counselors that Change Lives” for their dedication to the college counseling profession. These counselors were among only eleven chosen from around the country. The Principals Leadership Academy completed its first year in 2010 to prepare assistant principals to lead schools with a focus on achieving high academic standards. The academy also includes a significant business component to help principals with tasks like finances, human resources and management. Each participant is assigned a business mentor, often from a Fortune 500 Company, to learn best practices of leadership. With this focus on teachers, counselors and leadership, the district’s four-year on-time graduation rate jumped 13 percent and the dropout rate declined 30 percent in the 2010 school year.

## Demographics

Population		
	Chattanooga	Hamilton County
2002	155,582	311,178
2003	155,289	309,956
2004	154,853	310,371
2005	154,762	310,935
2006	168,293	312,905
2007	169,884	330,168
2008	170,880	332,848
2009	171,349	332,848
2010	167,674	336,463

Source: U.S. Census Bureau



During 2002 thru 2010, the population for Chattanooga increased 7.8 percent and Hamilton County showed an increase of approximately 8.1 percent.

### Land Area and Usage

Area in Square Miles

1950.....	28.0
1960.....	36.7
1970.....	52.5
1980.....	126.9
1990.....	126.9
2000.....	144.1
2010.....	144.9

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

Miles of Streets (Inside City)..... 1,151  
 Miles of Streets (County-wide).....2,829

Elections (County-wide):  
 Registered Voters.....212,457  
 Votes Cast in Last Major Election (Nov 2010).....87,817  
 Registered Voters Voting.....41.79%

### Racial Composition

Hamilton County, Tennessee	Hamilton County	Tennessee
White persons, percent, 2010 (a)	73.9%	77.6%
Black persons, percent, 2010 (a)	20.2%	16.7%
American Indian and Alaska Native persons, percent, 2010 (a)	0.3%	0.3%
Asian persons, percent, 2010 (a)	1.8%	1.4%
Native Hawaiian and Other Pacific Islander, percent, 2010 (a)	0.1%	0.1%
Persons reporting two or more races, percent, 2010	1.7%	1.7%
Persons of Hispanic or Latino origin, percent, 2010 (b)	4.5%	4.6%
White persons not Hispanic, persons, 2010	72.0%	75.6%

(a) Includes persons reporting only one race.

(b) Hispanics may be of any race, so also are included in applicable race categories.

Source: US Census Bureau State & County QuickFacts, June 2011

### Housing Costs

Year	Median Sale Prices
2006	\$136,000
2007	\$130,900
2008	\$131,870
2009	\$122,600
2010	\$121,400

Source: Chamber of Commerce Community Profile July 2011

### Service Statistics

#### Education

There are 76 public schools in the Hamilton County School System. The type and number of schools in the County are as follows: Elementary (44); Middle (12); High (20).

There are 41 private and parochial schools in the Chattanooga area with combined enrollment of 11,737 students.

### Facilities

#### Convention & Meeting Facilities (Capacity)

Soldiers and Sailors Memorial Auditorium (4,843); Chattanooga-Hamilton County Convention & Trade Center (312,000 sq. ft.); Tivoli Theater (1,800); McKenzie Arena (12,000); Engel Stadium (7,000); Finley Stadium (20,000); The Chattanooga (25,000 sq. ft.); AT&T Field (6,300).

#### Cultural Activities & Facilities

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

#### City-County Recreational Facilities

- 98 Parks
- 9 Private/14 Public Golf Courses
- 8 Country Clubs
- 16 Community Centers
- 140 Hotels and Motels (9,000+ total rooms)

### Customer Services

Electric Power Board:  
 Electric Customers.....171,154  
 Electric Rate for residential.....\$0.0952/kw-hr

#### Public Works:

Solid Waste Accepted at Landfill (tons).....81,322  
 Miles of Pavement Markings (Center line)....500 miles  
 Signalized Intersections.....320

#### Interceptor Sewer System:

Net Assets.....\$255 million

#### Volumes:

- ◆ Approx. 77.8 MGD or 28 billion gallons per year
- ◆ 55 mil lbs/yr CBOD removed at 94.5% efficiency
- ◆ 59.6 mil lbs/year Suspended Solids removed at 93.1% efficiency
- ◆ 70,359 tons/yr biosolids land applied
- ◆ 5.4 million gallons of septage per year

**Waste Load Distribution:**

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

Areas Served other than city.....11

**Sewer and Pump Stations:**

Miles of sewer.....1,254  
 Diameter.....2 to 96 inches  
 Major Pump Stations.....8  
 Minor Pump Stations.....62  
 Residential/Grinder Stations.....195  
 Combined sewer overflows.....9

**Police Protection:**

Sworn Officers.....475  
 Crime Index (CY10).....12,423  
 Crime rate (per 1,000 pop.-CY10).....72.03  
 Parking Violations (CY10).....40,658  
 Moving Violations (CY10).....71,773  
 Calls for Service (CY10).....200,015

**Fire Protection:**

Sworn Officers.....414  
 Fire Stations.....18  
 Front Line Ladder Trucks.....2  
 Front Line Fire Engines.....12  
 Front Line Quints (Engine/Truck Combination).....11  
 Fire Responses.....8,761  
 EMS Responses.....7,764  
 Average Response Time (minutes).....5:12

**Economic**

**Bond Ratings**

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

**Building Permits Issued & Value**

2001.....2,443.....	\$365,734,755
2002.....2,330.....	\$287,929,751
2003.....2,596.....	\$345,528,832
2004.....2,500.....	\$347,658,477
2005.....2,678.....	\$388,424,847
2006.....2,667.....	\$415,215,320
2007.....2,387.....	\$673,609,683
2008.....1,186.....	\$347,269,516
2009.....1,360.....	\$435,957,827
2010.....1,896.....	\$266,466,115

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

Source: Land Development Office



## Largest Employers in the Chattanooga Area

The largest employers within the Chattanooga area in the manufacturing and non-manufacturing sectors in 2011 were:

### TOP NON-MANUFACTURERS

<u>Employer</u>	<u>Number of Employees</u>	<u>Type of Service</u>
Hamilton County Dept. of Education	5,865	Elementary & Secondary Schools
Blue Cross Blue Shield of Tennessee	4,514	Insurance
Tennessee Valley Authority	3,981	Utility-Electric Service
Erlanger Medical Center	3,865	Hospital
Memorial Health Care System	3,708	Hospital
Unum	2,800	Insurance
City of Chattanooga	2,402	Government
Hamilton County Government	1,985	Government
CIGNA HealthCare	1,324	Health Services
University of Tenn at Chattanooga	1,106	University
Parkridge Medical Center	1,078	Hospital

### TOP MANUFACTURERS

<u>Employer</u>	<u>Number of Employees</u>	<u>Type of Service</u>
McKee Foods Corp.	2,950	Cakes & Cookies
Volkswagen Group of America	2,000	Automobiles
Pilgrim's Pride Corporation	1,550	Food Processing
Astec Industries	1,289	Construction Equipment
Roper Corporation	1,200	Cooking Products
Koch Foods	601	Food Processing
Chattem Inc.	585	Health & Beauty Aids
Alstom Power	440	Industrial, Utility Boilers
Chattanooga Coca-Cola Bottling Co.	435	Soft Drinks
INVISTA	435	Nylon Fiber
Shaw Industries	430	Carpet Yarn

Source: Chattanooga Chamber of Commerce Major Employers List - 2011. Includes part-time employees.

# City Officials as of July 1, 2011

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

Deborah Scott	District 1	Carol Berz	District 6
Sally L. Robinson	District 2	Manuel Rico	District 7
Pam Ladd*	District 3	Andrae McGary	District 8
W. Jack Benson, Sr.**	District 4	Peter Murphy	District 9
Russell Gilbert	District 5		

\*Chairman

\*\*Vice-Chairman

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

Legal: Michael McMahan, City Attorney

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



## Department Administrators and Directors:

### Finance & Administration:

Daisy W. Madison, CPA, Administrator  
 Vickie C. Haley, CPA, Deputy Finance Officer

### Police:

Bobby Dodd, Chief  
 Mike Willams, Deputy Chief

### Fire:

Randall Parker, Chief  
 Lamar Flint, Deputy Chief

### Public Works:

Steven C. Leach, Administrator  
 Donald L. Norris, Deputy Administrator

### Parks & Recreation:

Larry Zehnder, Administrator

### Human Services:

Ron Swafford, Administrator  
 Donna Stone, Assistant Administrator

### Personnel:

Donna Kelley, Administrator  
 Susan Dubose, Deputy Administrator

### Neighborhood Services:

Beverly P. Johnson, Administrator  
 Anthony O. Sammons, Assistant Administrator

### Education, Arts & Culture:

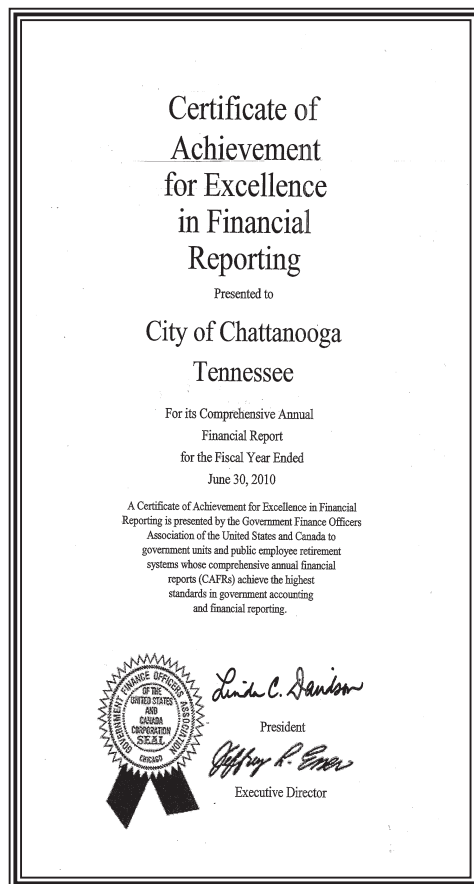
Missy Crutchfield, Administrator  
 David Johnson, Deputy Administrator

### General Services

Paul Page, Director

## Awards of Achievement

We are honored with the distinction of receiving, for the past eighteen years, the Certificate of Achievement for Excellence in Financial Reporting for Comprehensive Annual Financial Report (CAFR). The Fiscal Year 2011 CAFR is currently being submitted for review.



The New York Times (September 13, 2006) says, “NOT too small and not too big, Chattanooga is really the undiscovered gem of Tennessee, where old-school Southern manners and grand Victorian mansions meet a thoroughly modern, eco-friendly Tennessee riverfront.”

The City of Chattanooga has also been recognized by:

- *U.S. News & World Report* as one of the “Cities that Work.”
- *IFC’s* Top 7 Intelligent Community of the year in 2011
- *New York Times* “Fastest Net Service in the US”
- *Family Fun Magazine* as one of America’s 10 most family-friendly cities to visit.
- *Parade* magazine as one of the “Reborn Cities”.
- *Utne Reader* magazine as one of the 10 “Most Enlightened Cities”.
- *Walking Magazine* as one of “America’s Best Walking Cities”.
- *New York Times* article entitled “Smaller U. S. Airports Are Increasingly Popular”.
- *Foreign Direct Investment* in the April 2003 issue as an ideal environment for foreign companies looking to relocate or expand.
- *Forbes Magazine* says “technology makes Chattanooga great place for business”
- September 2008 issue of *National Geographic’s Adventure* magazine includes Chattanooga among the “50 Next Great Towns” for living and playing.
- *MSN Money* calls Chattanooga a “New Hot Retirement Spot...where the amenities include hiking and biking trails, an aquarium and a thriving local arts scene”.
- August 2008 issue of *Outside Magazine* calls Chattanooga one of the 20 Best Towns in America and ranks the Scenic City No. 2
- According to a 2008 listing by *RelocateAmerica.com*, Chattanooga landed third-place out of the top 100 places to live. nominated for its rich culture, beautiful landscapes and business opportunities.
- Chattanooga is one of the Top 10 Healthy Places in the Southeast for longevity and enjoying a productive retirement lifestyle, according to *Retirement Lifestyles Magazine* December 2007/January 2008 edition.
- Travel section of the July 2007 issue of *Southern Living* features Chattanooga as a traveler’s delight. Titled Splashy River Town, the piece begins, “Chattanooga just keeps getting better. Ditch your car, and discover new surprises around every bend”.



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished  
Budget Presentation  
Award*

PRESENTED TO

**City of Chattanooga  
Tennessee**

For the Fiscal Year Beginning

**July 1, 2010**

President

Executive Director

Also, for fifteen years we were honored with the distinction of receiving the Distinguished Budget Presentation Award. In order to receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, as an operations guide, as a financial plan, and as a communication device. The award is valid for a period of one year only. We believe our 2012 budget continues to conform to program requirements, and we are submitting it to GFOA to determine its eligibility for another award.



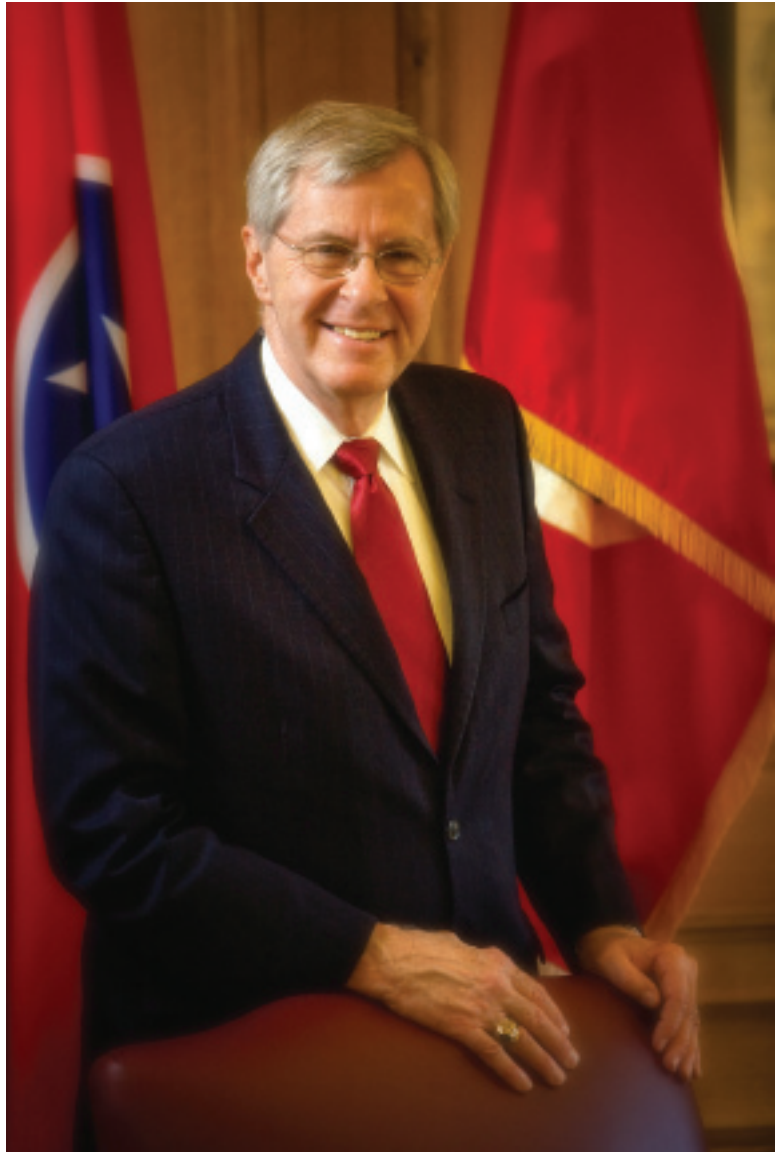
# MeetUS

## Mayor Ron Littlefield

Mayor Littlefield was sworn into his second term as Mayor on April 20, 2009. He brought with him many years of experience in City Government and urban planning. Under the guidance of Mayor Littlefield, Chattanooga has experienced a manufacturing rebirth with the announcement that Volkswagen would locate their North American Manufacturing facility at the Enterprise South Industrial Park. Volkswagen's \$1 billion investment in the community will result in 2000 direct jobs and another 9500 indirect jobs. Alstom Power has also invested over \$300 million in a new facility and will be employing over 300 people. Working closely with Hamilton County officials, our United States congressional delegation, state and local officials, Mayor Littlefield has been instrumental in attracting thousands of new jobs to our region in the past four years.

Mayor Littlefield's dedication to Chattanooga's neighborhoods has resulted in more sidewalk construction than any previous administration. Coupled with his dedication to neighborhoods and support of increased involvement from community leaders, Chattanooga has seen a resurgence of neighborhood pride and neighbors coming together to fight blight and crime. Under his direction, the Department of Neighborhood Services has been at the forefront of re-establishing itself as premier resource that citizens can rely upon for direction in reclaiming and strengthening neighborhoods.

By establishing annual neighborhood meetings in 2006, Mayor Littlefield has been able to hear directly from citizens in each of the city's nine unique districts. With departmental leadership supporting the Mayor, numerous matters are resolved



immediately and others are given individualized attention. Neighborhoods are stronger as a result. Residents are able to speak directly with the Mayor and gain a better understanding of the City of Chattanooga. Neighborhoods are integral to the success of our city.

Since 2005, approximately 198 miles of roads have been repaved, replaced, and improved in the city. This creative use of scarce resources,

along with a life time of working with State and Federal officials, has helped improve the city's infrastructure and has positioned Chattanooga as a potential recipient of funding which will allow the continuation of this much needed work.

As a community planner in the 1970's, Ron Littlefield was instrumental in establishing the Brainerd Levee as the City's first Greenway and as Mayor, he has extended and improved the City's Greenway system. Under the leadership of Mayor Littlefield, Warner Park has undergone a dramatic transformation which has been a key competent in reestablishing Chattanooga as a Soft Ball Tournament destination. Along with a new entrance to the Chattanooga Zoo, Warner Park is now a first-class facility able to once again host softball tournament play. Combined with the new Summit of Softball, Chattanooga can once again host regional and national events which will have an estimated economic impact of \$25 million within the next five years for our community.

After a decade-long effort, the new McKamey Animal Care and Adoption Center is open. The McKamey Center provides comprehensive services for adoption, animal population control, education and animal rescue. McKamey is employing national best practices; setting a higher standard in animal welfare; and helping to inspire and educate our citizens toward an awareness and compassion for all living beings.

In 2006 Mayor Littlefield joined 235 other communities when he signed the US Conference of Mayors Climate Protection Agreement. Creating a sustainable city is a long term journey and requires commitment. In 2007, Mayor Littlefield appointed the Chattanooga Green Committee to advise and assist in moving Chattanooga toward the long-sought goal of sustainability. The committee is working diligently towards this goal.

Mayor Littlefield has and continues to be committed to completing the transformation of Chattanooga. From urban renewal to planned growth in the region, Mayor Littlefield has

lead with experience and knowledge.

The installation of cameras in high traffic areas continues to deter speeding and dangerous driving habits resulting in a safer Chattanooga. The supplemental use of cameras to help fight crime has been unprecedented. Police officers are now equipped with state of the art surveillance equipment helping reduce their workload and their ability to fight crime more effectively. The innovative use of technology continues to be high on the city's agenda for Mayor Littlefield.

Mayor Littlefield's commitment to providing better access to services for those less fortunate continues to be a priority. The resources to effectively address homelessness and those at risk of becoming homeless already exist in our city. All we need is an efficient delivery system. Once in place, it will help to provide better access to housing, employment, and services. Work continues towards this goal.

Though his license is now retired, Mayor Littlefield was a Realtor, specializing in Commercial and Industrial Development, in both Tennessee and Georgia from 2000 to 2005. He has been an instructor at the University of Tennessee at Chattanooga, as well, teaching a summer postgraduate course on metropolitan politics and policies.

In private life, Mayor Littlefield and his wife Lanis have been married over 40 years. They grew up in the same community and even attended the same elementary school. The couple dated in high school and married during Ron's senior year at Auburn University, where he earned a Bachelor of Science degree in Business Administration in 1968.

After college, the couple moved to Chattanooga in 1968. For more than 30 years, the Littlefield's have lived in the same home in the Glendon Place neighborhood in Brainerd. They have two grown sons.

Mayor & Mrs. Littlefield are active members of Calvary Chapel where they have participated in the recent building program for the church. They also lead a small group Bible study.

# Council Members

## Deborah Scott, District 1

Councilwoman Scott is a native of Alabama, but has been a District One resident of Chattanooga for 25 years. Prior to running for City Council, she retired from a career in education and nursing. She received her Bachelor's Degree in Education from the University of Alabama, as well as two Master's Degrees, in Counseling & Guidance and in Communications. While teaching high school in Birmingham she attended UAB, earning a Bachelor of Science of Nursing. After moving to Chattanooga she received a Master's Degree in Nursing with specialization as a Family Nurse Practitioner from UTC.

Councilwoman Scott and Wayne, her husband of 31 years, reside on Mountain Creek Road. They are members of Red Bank Church of Christ.

Councilwoman Scott's philosophy of governance is predicated on 3 main goals: fiscal responsibility, transparency and accountability. She believes fiscal policy should be prioritized according to resident needs, with the most important needs being safety and infrastructure. She believes the most effective governments promote full disclosure and that elected officials have a duty to inform and educate residents about administrative problems, government actions, and issues that impact them. "When residents know more, government accountability will follow."

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

## Sally L. Robinson, District 2

Sally Robinson, has been involved in downtown revitalization and riverfront development in Chattanooga since 1980 as a founding member of the Riverbend Festival, and has volunteered through the years on the Moccasin Bend Task Force, Walnut Street Bridge Restoration, Cornerstones Historic Preservation and Friends of Moccasin Bend National Park. She is past executive director of the Arts & Education Council where she worked to establish the Chattanooga Conference on Southern Literature. Ms. Robinson

is past executive director of The Chattanooga Downtown Partnership where she expanded the Nightfall Concerts, established the Downtown Business and Merchants Roundtable Association, and developed seasonal activities promoting downtown year-round. She has served on the board of the International Downtown Association, and was elected to City Council in 2001. Ms. Robinson attended the University of North Carolina and graduated from the University of Tennessee-Chattanooga. Ms. Robinson is a member of St. Paul's Episcopal Church. She is married to attorney Sam Robinson and has four children and five grandchildren.

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

## Pam Ladd, District 3, Chairman

Pam Ladd grew up in the Hixson area of District 3 and is a graduate of Hixson High School. She is a current resident of Murray Hills where she served as President of her neighborhood association for 2 years. She has been active in several civic organizations in her district and throughout Chattanooga. She is a graduate of Chattanooga Leadership and the City of Chattanooga Neighborhood Leadership Institute.

Pam holds a Master of Science Degree in Industrial Organizational Psychology from UTC. She owns and operates Custom Custodial, Inc. Her business is located in Hixson and employs over 120 part-time and 6 full-time positions.

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

## W. Jack Benson, Sr., District 4, Vice-Chairman

W. Jack Benson, B.S. Peabody at Vanderbilt, M. Ed. University of Chattanooga, Post Graduate at University of Tennessee at Knoxville. He is presently serving on the Chattanooga City Council as Councilman from District 4. Mr. Benson served



for 35 years in the Chattanooga Public School System as an elementary and junior high teacher and then as principal of two elementary schools and two junior high schools. He then moved to a system-wide position at the administrative office where he served as Director of Curriculum and as the Assistant to the Superintendent. After retirement from the school system Mr. Benson served as the Executive Director of the Chattanooga Big Brothers/Big Sisters Association. Mr. Benson is a Past-President of the Association of United Way Agency Directors. He has also served on the boards of the National Education Association, Tennessee Education Association, Southern Association of College and Secondary Schools, Chattanooga/Hamilton County Planning Commission, Tele-scripps Cable Access, Council of Alcohol and Drug Abuse Services, Chattanooga Education Association, United Way Allocation Panel, Armed Forces Committee, Camp Ocoee, and Boy Scout Exposition.

District 4 consists of the following precincts: Concord 1 & 2; East Brainerd 1 & 2; Ooltewah 3; Tyner 1.

### **Russell Gilbert, District 5**

Russell Gilbert is a Food Service Director at Parkridge Valley Hospital. He's also an entrepreneur whose non-profit organization, "Angels in Flight", provides industrial and arts training to area children. Councilman Gilbert has also worked to revitalize the Washington Hills Recreation Center and football field. These areas provide a safe haven for community children to spend time and play. He also coordinates the McKenzie Football Camp for Kids and is the coordinator of the Highway 58 Neighborhood Association Coalition, a group of over 3,000 households working together to improve their neighborhoods in Murray Hills, Lakes Hills, Washington Hills, Mimosa Circle, Chickamauga and Bal Harbour.

District 5 consists of the following precincts: Bonny Oaks; Eastgate 1; Dalewood; Kingspoint; Lake Hills; Woodmore.

### **Carol B. Berz, District 6**

Carol Berz is the Chief Executive Officer of Private Dispute Resolution Services, LLC, a

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

District 6 consists of the following precincts: Airport 1, 2 & 4; Brainerd Hills; Concord 3; Eastgate 2; Sunnyside; Tyner 2 & 4.

### **Manuel Rico, District 7**

Councilman Rico first entered public service roughly twenty years ago as a member of the Downtown Sertoma Club where he served as President. At about the same time he was asked to become chairman of the board of WTCl; since that time he has served numerous other boards including Blood Assurance, the American Red Cross, Goodwill Industries, Moccasin Bend, Mental Health Association, Hamilton County Health Council, Boy Scouts, the Homeless Coalition, Southeast Tennessee Development Board, T.P.O. Board, Chattanooga Community Housing Development Organization, and was a past Chairman of the Human Rights Commission.

Councilman Rico enjoys working with young people and also serves on the Metro YMCA board as well as Y-CAP. While he has never had any problem working hard with any group that in need of help, he particularly enjoys his spot on the board of the "Friends of the Festival" and the Riverbend celebration each year.

District 7 consists of the following precincts: Alton Park; Cedar Hill; East Lake; Howard; Piney Woods; St. Elmo 1 & 2.

### **Andraé McGary, District 8**

Councilman Andraé McGary is originally from Houston, Texas, but has lived in Chattanooga since 2002. Councilman McGary has a B.A. from

Carver Bible College in Atlanta, a Master's in Divinity from Covenant Theological Seminary, and is working on a doctorate in pastoral theology at Oxford Graduate School. Councilman McGary is an Adjunct Faculty Member at Bethel College.

Councilman McGary and his wife have been married for 8 years and have four wonderful children.

Key issues for Councilman McGary: Helping growth and development along Main Street and M.L. King Boulevard; seeing if incentives can be used to improve participation in our recycling program; making government more transparent.

District 8 consists of the following precincts: Avondale; Clifton Hills 1 & 2; Courthouse; Eastside 1 & 2.

### **Peter Murphy, District 9**

Councilman Peter Murphy is a native of New York and the youngest of seven children. He attended public schools there and earned scholarships in Track and Cross Country and an Academic pre-law scholarship to Canisius College, in Buffalo, New York, graduating with a B.A. in Political Science and Communication.

Prior to law school, he was a Program Assistant with the Congressional Economic Leadership Institute in Washington, D.C.

He received his Juris Doctor in 1997 from Washington & Lee University Law School where he was a member of the Law School Rugby team and (by personal invitation) a member of the Black Law Student's Association.

He is married to Etelka Murphy and the father of two sons. In addition to his work for our City, Councilman Murphy practices civil litigation in State and Federal Courts in and around Chattanooga.

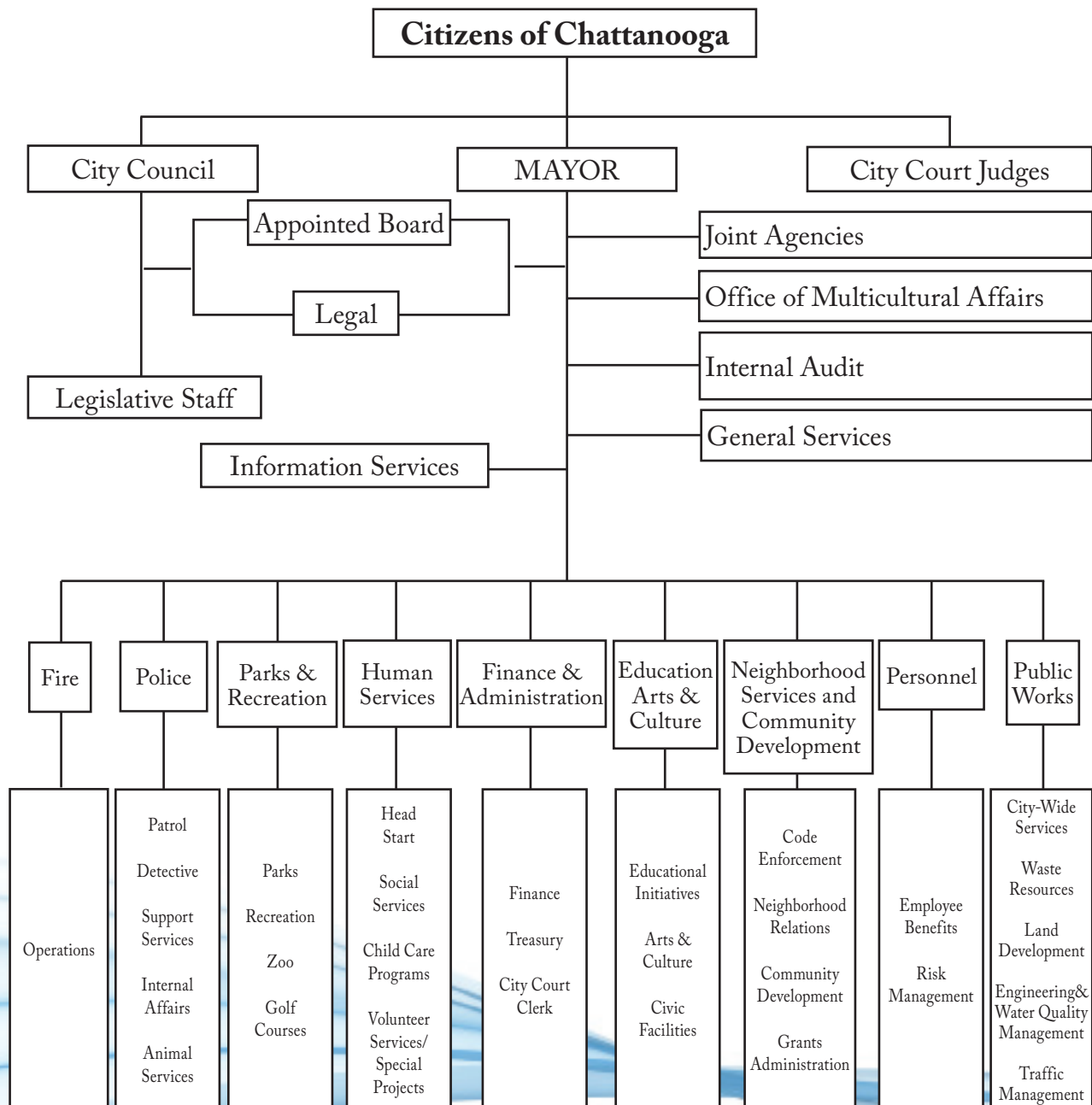
His civic and community activities have included Chattanooga City Council, District Nine and Chair of Chattanooga City Council Legal and Legislative Committee since 2009. He is on the Board of Directors for The Industrial Development Board of

Hamilton County and the Chattanooga Track Club. Mr. Murphy is the Arbitrator for the Chattanooga Bar Association, Fee Dispute Panel. He serves as Legal Advisor and Treasurer for The Missionary Ridge Neighborhood Association. He is a past and present member of the YMCA of Greater Chattanooga, the Chattanooga Track Club, Friends of the Park, The Historical Society of the US District Court for the Eastern District of Tennessee.

District 9 consists of the following precincts: Amnicola; Bushtown; East Chattanooga 1; Eastdale 1 & 2; Glenwood; Highland Park; Missionary Ridge.

*Elections for Chair and Vice Chair are made each year, generally the 3rd week of April. Each councilperson will be up for re-election in 2013 (their current terms run from April, 2009 until April, 2013).*

# Organizational Chart



# City Council



**Deborah Scott**  
District 1



**Sally Robinson**  
District 2



**Pam Ladd**  
Chairman  
District 3



**Jack Benson, Sr.**  
Vice - Chair  
District 4



**Russell Gilbert, Sr.**  
District 5



**Carol Berz**  
District 6



**Manuel Rico**  
District 7



**Andraé McGary**  
District 8



**Peter Murphy**  
District 9

# Management & Budget Staff

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

Daisy W. Madison was hired as Deputy Finance Officer in 1992 and appointed to the position of City Finance Officer under the Littlefield administration in 2005. She is a Certified Public Accountant with over 22 years of experience in financial accounting and auditing which include 10 years as staff auditor for the U.S. General Accounting Office, Arthur Anderson & Company and audit manager for the internal audit division of Hamilton County government. Prior to coming to the City, she served as Director of Financial Management for Hamilton County government for over 10 years. Mrs. Madison initiated the first successful attempt by the City to obtain the GFOA certificate of achievement in financial reporting and the first GFOA Budget Award which was instrumental in the city's achieving an upgraded bond rating. She is currently president of the Tennessee Government Finance Officers Association and serves on the standing Debt Committee for the Government Finance Officers Association of US and Canada. Also a member and past president of the Association of Government Accountants. She is involved in numerous community and civic organization which promote a better quality of life in Chattanooga. Daisy and her husband of 34 years, Sam, are the *proud* parents of four children and two grandchildren. **Office Phone: 757-5232**

**Vickie C. Haley, CPA, CGFM  
Deputy Administrator**

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

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

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

**Simone M. White,  
Management & Budget Analyst 2**

Simone White joined the City in March 1993 as a Budget Analyst. In November 2000 she was promoted to her current position. She handles budgets for Finance, Police, and ISS. Prior to joining the City, she was a Business Analyst for the City of Charleston (South Carolina). Simone holds a Bachelor of Science in Accounting from Clemson University. She has been a reviewer for the GFOA's Distinguished Budget Awards Program for over 10 years. Her other activities include serving as President of the Chattanooga Chapter Association of Government Accountants, Daisy Girl Scout Leader, member of Delta Sigma Theta Sorority, and other church/community activities. Simone and her husband, Jerrold, are busy parents of triplets. **Office Phone: 757-0534**

**Christy Creel  
Management & Budget Analyst 2**

Christy Creel was hired by the City in 2008 and joined the Budget Department in 2009. In August 2011 she was promoted to her current position. Prior to working with the City she worked as a Staff Accountant for Chattanooga Neighborhood Enterprise. Christy holds a Bachelor of Business Administration in Accounting from Shorter College. She handles budgets for the General Services, Human Services, and Education, Arts, and Culture. She is a Member of the Chattanooga Chapter Association of Government Accountants. Christy and her husband, Stephen, have two children. **Office Phone: 425-7874**

**Randall E. Ray, CGFM  
Management & Budget Analyst 1**

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

**Ulystean J. Oates, Jr.,  
Management & Budget Analyst 1**

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

**Hujiaabudula Hasimu  
Management & Budget Analyst 1**

Hujiaabudula Hasimu joined City of Chattanooga in June of 2009. Prior to coming to Chattanooga, he was a Budget Analyst Intern in Metro Government of Nashville and Davidson County. He served as Vice Manager of Budgeting Division in Urumqi city of Xinjiang Uighur Autonomous Region in China before he relocated to the USA in 2007. For his brilliant work in underdeveloped region of China, Hujia was awarded Ford Foundation International Fellowship and attended Vanderbilt University during 2007-2009. He received his Master of Arts in Economics degree from Vanderbilt with many awards and honors. His areas of responsibility include Debt Service, Parks & Recreation, Neighborhood Services, Community Development, Chattanooga Trade & Conventions Center and Bicentennial Library. **Office Phone: 643-6363**



# Policies & Procedures

## Budget Procedures

The Charter of the City of Chattanooga designates the City Council as being the governing body responsible for the preparation and passage of the annual budget. The definition of the City's balanced budget 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 asked to attend 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.

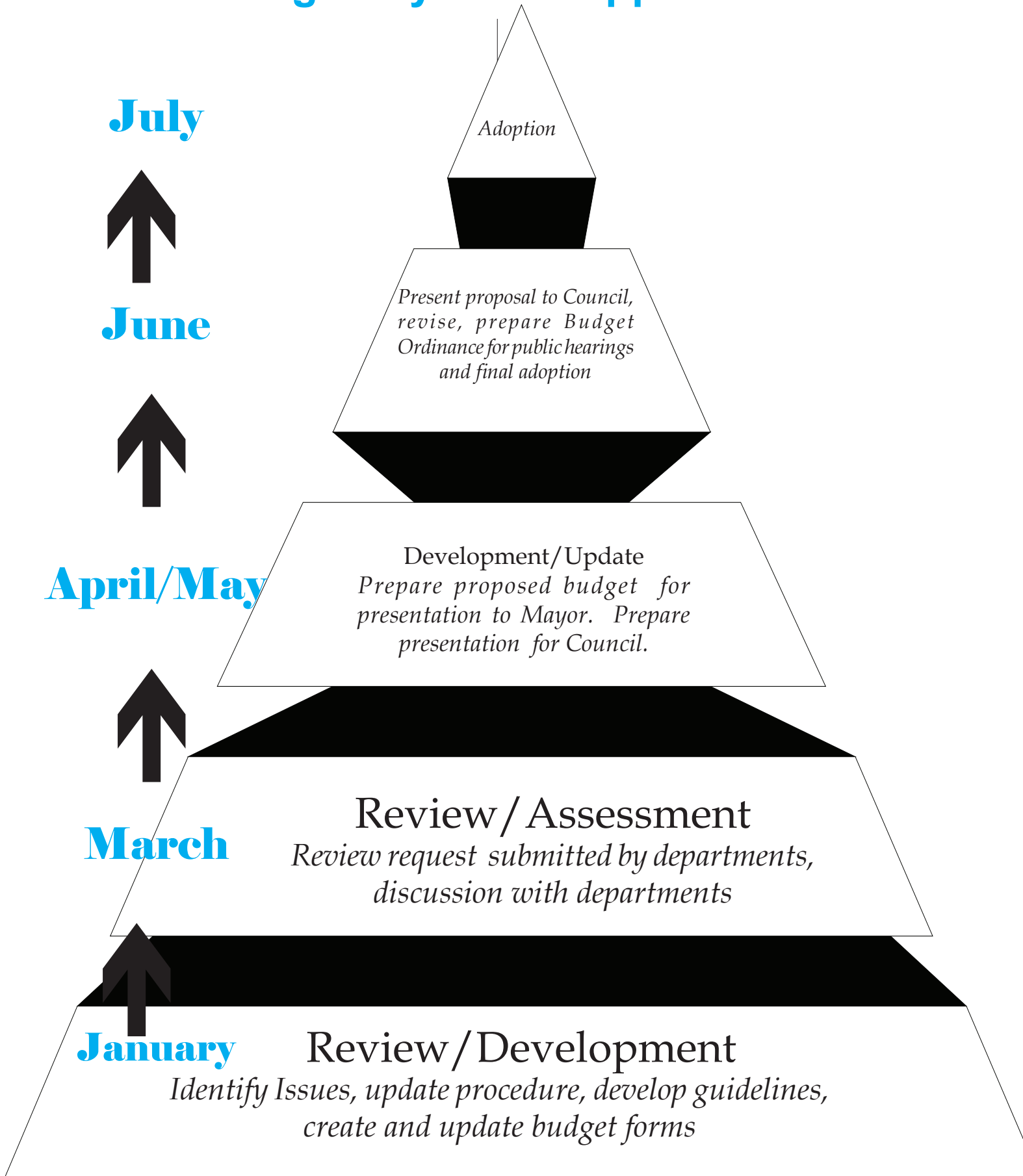
During May and June, budget hearings are held by the Council that allow comment/input from citizens. Prior to July 1, the City adopts an interim budget appropriating funds for the usual and ordinary expenses of the City government in an amount not to exceed one-twelfth of the preceding fiscal year operating 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 are available online and in hard copy for the Council, Mayor and department managers to review.

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 from one account to another 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.

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



**December**

31 Target cut off for CY actuals on budget forms

**January**

3-5 Preliminary prep work for budget documents

3 Salary Project Review begins

6 Budget forms available on-line to all Depts

7 Capital Budget Forms available for department

**February**

1 Non-Profit & Agency requests due to City Council

7 Deadline for Budget submissions along with goals and accomplishments

8 Cut-Off for Intranet Website Department Entry

11 Deadline Capital Budget request forms

7 Five-year budget projections presentation to Council

8-25 Budget review and discussions with departments

14-28 Budget staff prepares Total Capital Budget Request

12 Prepare Initial Revenue Projections

**March**

1 Deliver total request operating budget to City Council

2-8 Staff prepares summary of balance budget

3 Presentation of Non-Profit Agencies

8 Presentation by Quasi-Government Agencies

10 Presentation by Administrative Departments

21-25 Discussion with Mayor

**April**

4-15 Proposed balance budget to Mayor

27-29 Discussions with Mayor and budget committee chair

29 Review Capital Budget with Mayor/Chief of Staff

**May**

2-9 Finance department PowerPoint preparation

11 City/County Joint Budget Hearing

10 or 17 Presentation of Budget to Council with PowerPoint

31 Council Finance Committee review/questions and Capital Budget

**June**

21 Council approval 1st reading

28 Council approval 2nd reading

**July**

6 Council approval 2nd & 3rd reading

12 Amendment to distribution Sales Tax dollars for Agency funding in the General Fund

19 Council approval 2nd & 3rd reading

26 Presentation to Council of FY12 Capital Budget

**August**

2 Council approval 2nd & 3rd reading Capital

**October**

Budget staff finalize CABR 2012

18 Deadline date for CABR submission to GFOA

**November/December**

Mid Year Review and preparation for Budget Projections

# 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 readily available online 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 developed each year by the Management and Budget Analysis staff of the City Finance Administrator's Office. These proposed policies are reviewed by the Finance Officer and Deputy Finance 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 MBA 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 for use in preparation of the City's FY 11/12 Operating Budget:

Budget Requests for FY12 will be submitted on a line item (Account) basis. The adopted FY2011 budget is the baseline. Flexibility is allowed in the budget preparation 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 FY2011 expenditures less any one-time, non-recurring expenditure.

- a. Requests for one-time, unavoidable costs that are anticipated for the FY2011 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 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 Analysis Staff.
- d. Budget Requests for overtime must be from a

- zero base, consistent with overtime policy and not based on prior year experience only
- e. If you plan to hire temporary workers, your budget estimate should include payroll taxes. Temporary staffing should be budgeted under "Salaries & Wages."
  - f. Any hiring of contract employees must stand up to IRS scrutiny. Guidelines can be found in the Finance intranet site under the topic "Independent Contractors".
  - g. NO INCREASE IN POSITIONS OR POSITION RECLASSIFICATIONS WILL BE CONSIDERED IN THE FY2012 ZERO INCREASE OR MAINTAIN BUDGET WITHOUT A CORRESPONDING REDUCTION/RECLASSIFICATION IN EXISTING POSITIONS RESULTING IN THE SAME OR REDUCED COSTS TO THE CITY.
  - h. Any requests for increase beyond item g above must be part of a supplemental budget with detailed explanations in the executive summary
  - i. A completed Job Analysis Questionnaire (JAQ) and the Classification Action Request Form: FY2011-2012 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: FY2011-2012 Budget Process is 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 FY11/12 budget will include funding for Renewal & Replacement in the amount of \$1,500,000.

### Fleet Maintenance:

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 FY12 at \$3.00 per gallon for unleaded gasoline and \$3.15

per gallon for diesel. The actual fuel prices will continue to fluctuate as the market rate changes.

### Fringe Benefits:

Fringe Benefit costs, including OPEB (Other Post Employment Benefits) are to be included in each Activity Request, which has full time personnel costs. The Finance Office will provide projections. These Fringe Benefit costs are:

### The Health Savings Account (HSA) includes a

Description	Employer Cost/Rate	Employee Cost	Total Premium/Cost
Medical:			
Individual	\$3,613.68	\$903.36	\$4,517.04
Subscriber + Child	6,502.56	1,625.76	8,128.32
Subscriber + Spouse	7,580.16	1,895.04	9,475.20
Family	10,834.08	2,708.64	13,542.72
Onsite Medical Cost	984.00		
OPEB – Sworn Personnel	23.20%		
OPEB- Civilian	10.30%		
Pension – Fire & Police	27.74%		
Pension – General	12.95%		

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.

### Utility Cost:

Description	Rate/Cost
Life & AD&D Insurance	\$0.15/\$1000 coverage per mo. (Max \$50,000 Coverage)
Long Term Disability Ins	\$0.205/\$100 covered salary/month (remaining 50% paid by pension fund)
FICA	6.20%
Medicare	1.45%
Radio Maintenance	\$111.86 per radio per year

Anticipated increase in utility costs during FY12  
 Electricity: 3%      Natural Gas: 1%      Water: 8%

### Fleet leased vehicles:

List of fleet rental rates provided with department information.

## Budget Execution Guidance

1. Descriptions, Goals & Objectives, and Performance Measures for each activity for FY11 are available on the intranet. Please update, where necessary, for FY12 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 February 7, 2011. Performance Measures are due back July 31, 2011.

2. 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 FY12.

3. Total Budget request information for FY12 is due back to the Budget Office by Monday, February 7, 2011.

## 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 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) Nonconvertible debt securities of the following federal government sponsored enterprises that are chartered by the United States congress; provided, that such securities are rated in the highest category by at least two (2) nationally recognized rating services:
  - (A) The federal home loan bank;
  - (B) The federal national mortgage association;
  - (C) The federal farm credit bank; and
  - (D) The federal home loan mortgage corporation;
- (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 under

a repurchase agreement for a shorter time than the maturity date of the security itself if the market value of the security itself is more than the amount of funds invested; provided, that municipalities may invest in repurchase agreements only if the comptroller of the treasury or the comptroller's designee approves repurchase agreements as an authorized investment, and if such investments are made in accordance with procedures established by the state funding board;

- (6) The local government investment pool created by title 9, chapter 4, part 7;

**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?

**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 debt policy effective October 31, 2006. We are currently drafting a new debt policy to be approved by City Council no later than December 31, 2011.

## 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 and transfers out.

## 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. 12523

AN ORDINANCE, HEREINAFTER ALSO KNOWN AS “THE FISCAL YEAR 2011-2012 BUDGET ORDINANCE”, TO PROVIDE REVENUE FOR THE FISCAL YEAR BEGINNING JULY 1, 2011, AND ENDING JUNE 30, 2012; 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 II, CHAPTER 2, SECTION 2-267, RELATIVE TO PAID LEAVE FOR ACTIVE-DUTY TRAINING AND TO AMEND CHATTANOOGA CITY CODE, PART II, CHAPTER 31, SECTIONS 31-36, 31-37, 31- 41, and 31- 43.

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 2011-2012 from all sources to be as follows:

	<u>FY10</u> Actual	<u>FY11</u> Projected	<u>FY12</u> Proposed
<b><u>PROPERTY TAXES</u></b>			
Current Taxes on Real & Personal Property	\$88,829,178	\$104,600,000	\$106,535,000
Taxes on Real & Personal Property - Prior Years	3,311,966	3,900,000	4,290,000
<b>PAYMENTS IN LIEU OF TAXES</b>			
Chattanooga Housing Authority	\$331,397	\$143,400	\$143,400
Tennessee Valley Authority	1,754,192	1,793,596	1,838,400
Chattem, Inc	15,288	60,117	60,100
Covenant Transport	21,449	49,753	49,800
LJT of Tennessee	36,705	34,619	37,600
Unum	9,809	11,681	11,700
American Plastic Ind. Inc.	48,426	47,949	95,900
Dupont-Sabancı Intl.	17,049	14,850	14,800
Invista	31,267	34,510	34,500
Wm Wrigley Jr Co	53,192	72,053	72,100
Astec Incustries	31,275	41,753	41,800
BlueCrossBlueShield	1,011,332	933,510	933,500
Roadtec	22,195	31,336	31,300
US Express	43,738	54,462	54,500
United Packers of Chattanooga	34,050	59,768	59,800
Vision Chestnut Hotel Group LLC	49,403	75,138	75,100
Alstom Power	160,810	941,464	941,500
Gestamp Chattanooga LLC	-	151,889	151,900

	<u>FY10</u>	<u>FY11</u>	<u>FY12</u>
	Actual	Projected	Proposed
Scannell Properties	-	22,597	22,600
Riverset Apartments	-	40,579	5,000
Total Other	248,704	475,079	457,800
TOTAL IN LIEU OF TAXES	\$3,920,281	\$5,090,103	\$5,133,100
Interest & Penalty on Current Year Taxes	148,815	150,000	150,000
Interest & Penalty on Delinquent Taxes	746,396	725,000	725,000
Delinquent Taxes Collection Fees	<u>240,216</u>	<u>285,610</u>	<u>285,600</u>
TOTAL PROPERTY TAXES	\$97,196,852	\$114,750,713	\$117,118,700
<u>OTHER LOCAL TAXES</u>			
Liquor Taxes	\$2,160,674	\$1,938,779	\$1,958,200
Beer Taxes	4,902,027	5,300,000	5,353,000
Local Litigation Taxes - City Court	3,526	2,812	2,800
Gross Receipts Taxes	3,731,345	3,600,000	3,672,000
Gross Receipts - Interest & Penalty	59,569	70,000	70,000
Corp Excise Taxes – State (Intangible Property)	224,020	41,035	41,000
Franchise Taxes – Chattanooga Gas	289,883	276,382	1,100,000
Franchise Taxes – ComCast Cable	1,941,254	1,847,560	1,740,000
Franchise Taxes - Century Tel	17,142	31,808	21,500
Franchise Taxes – AT&T Mobility	<u>-</u>	<u>20,804</u>	<u>21,000</u>
TOTAL OTHER LOCAL TAXES	\$13,329,440	\$13,129,180	\$13,979,500
<u>LICENSES, PERMITS, ETC.</u>			
Business Licenses (excluding Liquor)	\$101,130	\$3,427	\$3,400
Business Licenses – Suspense	5,638	1,051	500
Wrecker Permits	6,650	5,800	5,800
Annual Electrical Contractor License	53,200	53,200	53,200
Penalty-electrical fees & licenses	669	190	200
Liquor By the Drink Licenses	133,860	141,223	141,200
Liquor By the Drink – Interest & Penalty	4,192	2,240	2,200
Motor Vehicle Licenses	404,595	378,893	378,900
Building Permits	976,155	785,381	785,400
Electrical Permits	133,287	285,000	287,900
Plumbing Permits	142,586	160,000	161,600
Street Cut-In Permits	255,325	350,000	350,000
Mechanical Code Permits	59,481	125,000	125,000
Hotel Permits	4,450	5,000	5,000
Gas Permits	4,154	25,000	25,000
Sign Permits	117,560	136,291	136,300

	<u>FY10</u>	<u>FY11</u>	<u>FY12</u>
	Actual	Projected	Proposed
Taxi Permits	3,330	1,920	1,900
Temporary Use Permits	2,800	5,000	4,000
Fees for Issuing Business Licenses & Permits	56,963	58,060	58,100
Plumbing Examiner Fees & Licenses	37,090	30,000	30,000
Electrical Examiner Fees & Licenses	66,365	30,000	30,000
Gas Examination Fees & Licenses	10,720	30,000	30,000
Beer Application Fees	87,817	93,000	93,000
Mechanical Exam Fees & Licenses	58,220	60,000	60,000
Permit Issuance Fees	44,305	43,000	43,000
Exhibitor's Fees	1,809	1,200	1,200
Subdivision Review/Inspection Fees	10,540	15,000	15,000
Zoning Letter	7,100	11,000	11,000
Variance Request Fees	6,150	8,100	8,100
Certificates of Occupancy	14,635	19,140	19,100
Sewer Verification Letter	750	1,000	1,000
Code Compliance Letter Fees	900	400	400
Modular Home Site Investigation	150	400	400
Plan Checking Fees	183,809	144,705	146,200
Phased Construction Plans Review	28,470	9,000	9,000
Construction Board of Appeals	3,982	7,320	7,300
Sign Board of Appeals	2,900	3,733	3,700
Dead Animal Pick Up Fees	1,761	1,484	1,000
Fire Department Permits	-	8,867	8,900
Miscellaneous	<u>34,973</u>	<u>54,751</u>	<u>54,800</u>
TOTAL LICENSES, PERMITS, ETC.	\$3,068,471	\$3,094,775	\$3,098,700

REVENUES FROM OTHER AGENCIES

Federal Funds	\$-	\$-	\$562,500
TEMA Recovery	-	-	93,750
State – Specialized Training Funds	484,200	469,800	469,800
State Maintenance of Streets	318,287	342,584	320,000
State Sales Taxes	9,904,220	10,215,768	10,420,100
Hall Income Taxes	2,578,926	1,800,000	1,800,000
State Beer Taxes	77,086	81,372	81,400
State Mixed Drink Taxes	1,888,061	1,900,000	1,919,000
State – Telecommunication Sales Taxes	13,500	11,033	11,000
State Alcoholic Beverage Taxes	99,820	107,499	107,500
State Gas Inspection Fees	334,015	333,863	335,500
Commission from State of TN/Gross Receipts	223,587	275,763	275,800
Hamilton County Ross' Landing/Plaza	897,203	936,900	936,900
Local Option Sales Taxes-General Fund	25,116,025	26,321,678	36,657,700
Miscellaneous	<u>355,149</u>	<u>10,246</u>	-
TOTAL FROM OTHER AGENCIES	\$42,290,079	\$42,806,506	\$53,334,700



	<u>FY10</u> Actual	<u>FY11</u> Projected	<u>FY12</u> Proposed
<u>SERVICE CHARGES FOR CURRENT SERVICES</u>			
Current City Court Costs	\$247,928	\$205,493	\$207,500
Court Commissions	10,597	8,213	8,200
Clerk's Fees	1,017,350	890,000	898,900
Processing of Release Forms	13,338	12,689	12,800
Court Administrative Costs	13,205	10,795	10,800
Current State Court Costs	2,498	2,456	2,500
Memorial Auditorium Rents	126,114	121,000	158,100
Tivoli Rents	157,264	130,000	130,000
Land & Building Rents	106,111	85,299	86,200
Ballfield Income	21,263	57,893	57,900
Skateboard Park	49,574	32,000	32,300
Carousel Ridership	97,416	90,000	90,900
Walker Pavilion Rents	21,525	22,000	22,200
Walker Pavilion Table Rental	1,550	700	700
Heritage Park House Rent	32,463	34,500	34,500
Greenway Facilities Rent	12,350	17,000	17,000
Fitness Center	50,824	46,000	46,000
Dock Rental	57,098	44,337	44,300
Ross' Landing Rent	1,250	1,250	1,300
Champion's Club	53,696	50,000	51,000
Recreation Center Rental	63,897	58,000	58,600
Preservation Fees	152,500	115,000	103,000
Auditorium Box Office	158,090	97,000	97,000
Tivoli Box Office	113,764	75,000	67,000
Memorial Auditorium OT Reimbursement	5,419	2,673	1,500
Tivoli Theatre OT Reimbursement	6,963	3,292	1,800
Park Event Fee	13,325	22,000	22,000
Kidz Kamp	60,505	60,000	60,600
Sports Program Fees	15,309	14,500	14,500
Non-Traditional Program Fees	12,985	3,795	3,800
OutVenture Fees	22,313	20,000	20,000
Therapeutic Kamp Fees	2,819	3,000	3,000
Swimming Pools	77,562	105,000	106,100
Arts & Culture	18,673	12,972	13,100
Police Reports: Accidents, etc. Fees	45,902	42,147	42,100
Photo/ID Card Fees	1,070	903	900
Memorial Auditorium Credit Card Fees	32,305	9,415	32,000

	<u>FY10</u> Actual	<u>FY11</u> Projected	<u>FY12</u> Proposed
Tivoli Credit Card Fees	18,837	14,000	28,000
Credit Card Processing Fees	41,752	40,476	40,500
Memorial Auditorium Concessions	62,306	40,000	35,000
Tivoli Concessions	28,846	20,000	25,000
Park Concessions	31,114	40,000	40,000
Charges for Services - Electric Power Board	7,200	72,000	72,000
Fire & Ambulance Service Fees	205	400	400
General Pension Admin. Costs & Other Misc.	40,000	40,000	40,000
Waste Container Purchases	24,725	21,040	21,000
Other Service Charges	<u>367,135</u>	<u>13,036</u>	<u>2,300</u>
<b>TOTAL SERVICE CHARGES</b>	<b>\$3,518,935</b>	<b>\$2,807,274</b>	<b>\$2,864,300</b>
 <u><b>FINES, FORFEITURES, AND PENALTIES</b></u>			
City Court Fines	\$11,919	\$13,240	\$13,300
City Fines-Speeding	221,524	150,000	153,000
City Fines-Other Driving Offenses	357,797	350,000	357,000
City Fines-Non Driving Offenses	25,684	20,227	20,600
Criminal Court Fines	155,746	110,000	110,000
Parking Ticket Fines	460,541	450,000	459,000
Delinquent Parking Tickets	60,260	50,000	50,500
Delinquent Tickets – Court Cost	54,504	51,000	51,000
Air Pollution Penalties	74,056	1,180	1,200
Miscellaneous	4,556	-	-
<b>TOTAL FINES, FORFEITURES AND PENALTIES</b>	<b>\$1,426,587</b>	<b>\$1,195,647</b>	<b>\$1,215,600</b>
 <u><b>REVENUES FROM USE OF MONEY OR PROPERTY</b></u>			
Interest on Investments	\$554,057	\$428,262	\$428,300
Sale of City Owned Property	9,855	9,900	9,900
Sale of Back Tax Lots	15,710	17,000	17,000
Sale of Equipment	-	-	-
Sale of Scrap	4,765	7,749	7,700
<b>TOTAL FROM USE OF MONEY OR PROPERTY</b>	<b>\$584,387</b>	<b>\$462,911</b>	<b>\$462,900</b>
 <u><b>MISCELLANEOUS REVENUE</b></u>			
Loss & Damage	\$113,432	\$69,184	\$69,200
Indirect Cost	2,789,981	2,815,900	2,815,900
Payroll Deduction Charges	3,363	3,400	3,400

	<u>FY10</u> Actual	<u>FY11</u> Projected	<u>FY12</u> Proposed
Plans and Specification Deposits	7,564	9,700	9,700
Condemnation	14,624	17,378	15,000
Purchase Card Rebate	11,029	12,096	12,100
Take Home Vehicle Fee	-	25,084	76,000
Miscellaneous Revenue	<u>138,226</u>	<u>149,412</u>	<u>40,000</u>
TOTAL MISCELLANEOUS REVENUE	\$3,078,219	\$3,102,154	3,041,300
 <u>TRANSFERS IN</u>			
Transfers In-EPB Electric	\$3,379,812	\$3,877,247	\$5,220,000
Transfers In-EPB Telecom	377,070	369,177	416,000
Transfers In-EPB Internet	3,011	120,972	197,000
Transfers In-EPB Fiber Optic	110,508	306,293	306,300
Transfers In-Any Other	414,800	-	-
TOTAL TRANSFERS IN	<u>\$4,285,201</u>	<u>\$4,673,689</u>	<u>\$6,139,300</u>
 TOTAL GENERAL FUND REVENUE	 \$168,778,171	 \$186,022,849	 \$201,255,000

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 2011 at a rate of \$2.309 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 2011 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, 2011, and shall become delinquent MARCH 1, 2012, 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 Tennessee Department of Revenue shall collect the Business Tax on behalf of the City as authorized in T.C.A. § 67-4-703(a). The City Treasurer is authorized and directed to collect such fees and 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. The City Treasurer is hereby authorized and directed, in accordance with the Business Tax Act, to register new businesses located within the City and collect 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, 2011, 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

	FY10 Actual	FY11 Projected	FY12 Proposed
General Government & Supported Agencies	\$ 44,731,088	\$ 39,448,251	\$47,649,590
Executive Department	1,442,926	1,010,925	1,367,574
Department of Finance & Administration	3,647,809	4,080,300	4,745,979
Department of General Services	2,682,072	2,305,894	2,642,487
Department of Personnel	6,896,201	1,703,330	1,909,637
Department of Neighborhood Services	1,877,782	2,067,218	2,147,967
Department of Police	41,125,562	50,737,774	54,342,130
Department of Fire	27,983,309	32,545,661	37,064,691
Department of Public Works	27,476,923	31,628,291	32,403,031
Department of Parks & Recreation	11,714,239	13,515,751	14,537,167
Department of Education, Arts, & Culture	2,198,944	2,362,048	2,444,747
TOTAL	\$ 171,776,855	\$ 181,405,443	\$ 201,255,000
DEPARTMENT OF EXECUTIVE BRANCH			
Mayor's Office	865,286	861,954	968,661
Multicultural Affairs	308,071	106,653	398,913
Office Of Faith Based Initiatives	269,569	42,318	-
TOTAL	\$1,442,926	\$1,010,925	1,367,574
DEPARTMENT OF FINANCE & ADMINISTRATION			
Finance Office	\$2,034,358	\$2,259,938	\$2,651,040

	FY10 Actual	FY11 Projected	FY12 Proposed
City Treasurer	707,961	678,136	865,133
Delinquent Tax	-	-	65,000
City Court Clerk – Operations	905,490	1,142,226	1,164,806
<b>TOTAL</b>	<b>\$3,647,809</b>	<b>\$4,080,300</b>	<b>\$4,745,979</b>
<b>DEPARTMENT OF GENERAL SERVICES</b>			
General Services Admin	\$325,511	\$360,964	\$582,416
Purchasing	756,267	777,582	836,224
Building Maintenance	1,010,552	1,104,114	1,166,207
Chatt Mobile Communication Services	534,179	-	-
Real Estate Office	22,532	21,052	15,575
Property Maintenance	15,193	30,674	26,000
Farmers Market	17,838	11,508	16,065
<b>TOTAL</b>	<b>\$2,682,072</b>	<b>\$2,305,894</b>	<b>\$2,642,487</b>
<b>DEPARTMENT OF PERSONNEL</b>			
Personnel Admin	\$918,719	\$1,252,679	1,455,136
Employees Insurance Office	253,791	317,501	315,851
Employees Insurance Program	5,642,020	45,150	45,650
OJI Admin	75,041	75,000	75,000
Physical Exam - Police	6,630	13,000	18,000
<b>TOTAL</b>	<b>\$6,896,201</b>	<b>\$1,703,330</b>	<b>1,909,637</b>
<b>DEPARTMENT OF NEIGHBORHOOD SERVICES &amp; COMMUNITY DEVELOPMENT</b>			
Neighborhood Serv - Admin	\$494,391	\$534,835	\$628,391
Neighborhood Serv - Grants Admin	47,408	49,390	77,226
Neighborhood Serv - Partners Projects	55,000	55,000	55,000
Codes, Community Svcs & Neighborhood Relations	1,280,983	1,427,993	1,387,350
<b>TOTAL</b>	<b>\$1,877,782</b>	<b>\$2,067,218</b>	<b>\$2,147,967</b>
<b>DEPARTMENT OF POLICE</b>			
Chief of Police	\$1,698,858	\$3,102,241	\$3,247,125
Internal Affairs	443,054	441,686	468,545
Uniform Services Command Office	351,195	379,574	367,438
Community Services	225,166	253,300	132,949
Special Operations Division	2,023,221	2,680,957	2,920,888
Police Patrol Alpha	2,455,460	3,127,948	3,334,840
Police Patrol Bravo	1,987,420	2,525,641	2,751,007
Police Patrol Charlie	1,860,521	2,481,946	2,566,083
Park Security	232,450	253,247	270,234
Parking	485,817	562,213	525,333
Bike Patrol	499,190	592,654	616,770
Police Patrol Echo	2,169,136	2,752,735	3,067,974
Police Patrol Fox	2,258,883	2,781,795	2,884,483
Police Patrol Delta	2,106,920	2,606,304	2,192,199
Police Patrol George	2,402,437	2,658,804	3,526,582

	FY10 Actual	FY11 Projected	FY12 Proposed
Investigative Services	608,901	731,754	699,968
Property Crimes	1,610,203	1,726,083	1,951,418
Major Crimes	2,218,164	2,407,575	2,742,431
Special Investigations	2,159,652	2,580,444	3,008,338
Admin & Support Service Command	222,236	258,116	278,756
Administrative Support & Technical Services	1,656,669	2,071,280	2,481,047
Training Recruiting	1,663,845	2,462,241	2,372,462
Budget & Finance	396,161	462,322	416,307
Facilities, Securities	3,472,048	4,987,124	4,920,248
Records Management & Services	974,587	1,121,046	1,188,916
Polygraph	84,076	89,930	107,812
Police Communications Center	3,384,718	3,120,000	3,737,604
Animal Services	1,474,574	1,518,814	1,564,373
<b>TOTAL</b>	<b>\$41,125,562</b>	<b>\$50,737,774</b>	<b>\$54,342,130</b>
<b>DEPARTMENT OF FIRE</b>			
Fire Admin Staff	\$261,585	\$275,166	\$1,686,028
Fire Inventory Purchases	158,105	339,842	294,285
Fire Operations	2,551,263	2,612,612	3,077,823
Fire Station # 1	3,271,484	3,898,405	4,185,717
Fire Station # 3	-	-	7,425
Fire Station # 4	890,530	992,785	1,132,752
Fire Station # 5	2,050,190	2,309,121	2,353,140
Fire Station # 6	906,476	1,026,261	1,111,654
Fire Station # 7	88	966,013	2,020,376
Fire Station # 8	949,549	1,125,892	1,126,279
Fire Station # 9	880,483	1,037,268	1,123,022
Fire Station # 10	872,131	965,227	1,142,437
Fire Station # 12	904,753	1,039,113	1,129,082
Fire Station # 13	1,787,367	2,014,291	2,030,623
Fire Station # 14	1,827,599	2,015,199	2,060,633
Fire Station # 15	785,809	932,693	1,098,422
Fire Station # 16	906,709	987,981	1,129,869
Fire Station # 17	894,182	1,004,025	1,087,494
Fire Station # 19	1,774,988	1,975,718	2,095,414
Fire Station # 20	966,514	1,138,374	1,172,633
Fire Station # 21	929,974	1,078,966	1,162,536
Fire Station # 22	891,518	1,022,725	1,184,099
Hamilton County Rescue	10,323	10,900	10,800
Fire Deputy Chief Admin	154,460	156,830	164,031
Fire Safety	70,633	93,278	104,239
Fire Research and Planning	37,665	530	74,101
Fire Tactical Services	174,391	194,346	209,769
Fire Training Division	1,267,645	1,420,773	881,398
Fire Resource Division	643,084	662,798	733,434

	FY10 Actual	FY11 Projected	FY12 Proposed
Fire Marshall Staff	117,432	135,167	167,714
Fire Prevention	380,766	505,157	490,119
Fire Public Education	82,653	93,137	168,191
Fire Investigation	301,791	207,229	328,491
Fire Water Supply	63,817	81,577	86,369
Fire Information Technology	143,259	140,960	144,129
Fire Records Division	74,093	85,303	90,163
<b>TOTAL</b>	<b>\$27,983,309</b>	<b>\$32,545,661</b>	<b>\$37,064,691</b>
<b>DEPARTMENT OF PUBLIC WORKS</b>			
Public Works Admin	\$900,871	\$984,341	1,283,293
City Engineer	2,119,953	2,187,607	4,228,268
Public Works Utilities	165,387	189,845	170,013
Solid Waste Disposal	5,740,775	5,907,775	5,773,587
CWS Admin	996,428	3,506,347	1,001,831
CWS Emergency	800,582	802,526	930,558
CWS Street Cleaning	2,255,552	2,398,465	2,395,620
Brush Pick-up	1,816,298	1,195,866	1,350,643
Garbage Pick-up	3,315,155	3,696,443	4,023,680
Trash Flash Pick-up	432,614	541,646	490,504
Recycle Pick-up	408,182	494,606	553,014
Refuse Inspection	-	247,061	311,650
Solid Waste Refuse Collection Centers	-	253,053	218,382
Sway Cars	-	-	70,253
Recycle Express	-	-	56,800
Municipal Forestry	558,451	697,693	705,740
Land Development Office	2,417,834	2,715,692	2,792,835
Board of Plumbing Examiners	4,024	3,750	3,650
Board of Electrical Examiners	27,162	20,786	21,850
Board of Mechanical Examiners	1,348	1,818	3,559
Board of Gas Fitters	1,846	2,070	2,980
Board of Appeals & Variances	9,119	15,180	7,300
Traffic Engineering Admin	752,622	803,248	894,103
Street Lighting	2,942,943	2,940,383	2,924,000
Traffic Operations	1,755,719	1,925,790	2,092,618
Brainerd Levee 1, 2, 3	19,213	46,600	46,600
Orchard Knob Storm Station	32,696	38,250	38,250
Minor Storm Station	2,149	11,450	11,450
<b>TOTAL</b>	<b>\$27,476,923</b>	<b>\$31,628,291</b>	<b>32,403,031</b>
<b>DEPARTMENT OF PARKS &amp; RECREATION</b>			
Parks & Rec Admin	\$481,341	\$501,064	\$853,040
Parks & Rec Public Information	87,764	91,363	104,589
Trust For Public Land	100,000	100,000	100,000
Greater Chatt Sports Committee	75,000	75,000	-
Recreation Admin	997,817	1,229,520	1,095,143
Recreation Support Services	-	469,220	574,794

	FY10 Actual	FY11 Projected	FY12 Proposed
Rec Prog - Urban & Community	-	182,479	203,205
Rec Prog - Kidz Kamp	154,434	222,824	195,168
Rec Prog - Sports	165,375	212,024	191,384
Aquatics Programs	189,188	186,000	181,175
Therapeutic Programs	111,395	121,155	129,874
Fitness Center	211,447	217,320	232,864
Rec Facility - Skatepark	63,903	68,913	88,702
Rec Facility - Champion's Club	268,391	273,172	293,597
Rec Facility - Heritage House	1,886	503	600
Rec Facility - Summit of Softball	166,379	498,215	512,971
Rec Ctr - Avondale	137,454	149,914	148,848
Rec Ctr - Brainerd	310,660	255,620	312,248
Rec Ctr - Carver	168,914	181,174	204,611
Rec Ctr - East Chattanooga	185,109	194,205	215,735
Rec Ctr - East Lake	127,945	139,356	156,054
Rec Ctr - Eastdale	191,887	207,461	212,287
Rec Ctr - First Centenary	47,921	50,618	53,107
Rec Ctr - Frances B. Wyatt	62,316	112,881	72,223
Rec Ctr - Glenwood	192,829	207,516	264,700
Rec Ctr - John A. Patten	134,807	146,905	159,149
Rec Ctr - North Chattanooga	99,759	148,410	159,590
Rec Ctr - Shepherd	181,195	193,017	194,318
Rec Ctr - South Chattanooga	231,823	169,848	230,122
Rec Ctr - Tyner	130,605	113,001	186,597
Rec Ctr - Washington Hills	80,778	105,073	191,400
Rec Ctr - Westside Community Ctr	39,376	26,062	57,594
Rec Ctr -Hixson	-	-	179,895
Outdoor Chattanooga	345,848	378,045	387,234
Parks Admin	775,168	828,277	905,590
Parks Maint - Parks & Athletic Fields	843,071	527,872	429,492
Parks Maint - Buildings & Structures	916,078	930,396	973,256
Parks Maint - Landscape	498,891	968,897	1,003,920
Parks Maint - City-Wide Security	123,970	133,757	142,559
Parks Maint - Athletic Facilities	411,683	-	-
Shared Maint - TN Riverpark Downtown	1,190,248	1,630,309	1,625,929
Shared Maint - Carousel Operations	107,393	66,949	76,963
Shared Maint - TN Riverpark Security	188,747	188,815	218,697
Shared Maint - Coolidge Park	73,050	54,393	56,251
Shared Maint - Outdoor Pavilion	259	-	-
Shared Maint - Renaissance Park	21,859	7,647	10,357
Shared Maint - Ross' Landing	149,855	135,331	142,714
Shared Maint - Walker Pavilion	1,690	471	500
Shared Maint - Walnut Street Bridge	35,012	20,609	14,564
Shared Maint - Waterfront Management	40,000	40,000	40,000
Shared Maint - Public Art	-	42,100	95,000
Chattanooga Zoo at Warner Park	593,719	712,050	658,557
<b>TOTAL</b>	<b>\$11,714,239</b>	<b>\$13,515,751</b>	<b>\$14,537,167</b>



	FY10 Actual	FY11 Projected	FY12 Proposed
<b>DEPARTMENT OF EDUCATION, ARTS, &amp; CULTURE</b>			
EAC Administration	\$341,990	\$358,657	\$401,415
Memorial Auditorium	391,544	476,447	463,204
Tivoli Theatre	293,672	334,238	333,139
Civic Facilities Concessions	63,868	47,494	47,094
Civic Facilities Administration	808,438	833,396	878,203
Arts & Culture North River	86,335	97,763	98,382
Arts & Culture Eastgate Center	126,325	127,111	133,079
Arts & Culture Heritage House	57,341	67,975	71,007
Cultural Arts Programs	29,431	18,968	19,224
<b>TOTAL</b>	<b>\$2,198,944</b>	<b>\$2,362,048</b>	<b>\$2,444,747</b>

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

**GENERAL GOVERNMENT & SUPPORTED AGENCIES**

	FY10 Actual	FY11 Projected	FY12 Proposed
City Council	\$ 690,361	\$ 727,476	\$ 784,351
City Judges Division 1	360,515	400,393	403,374
City Judges Division 2	355,502	368,132	396,888
City Attorney Operations	1,108,136	1,283,375	1,387,359
Internal Audit	458,219	480,762	543,732
Information Services	2,833,498	3,645,767	3,804,837
Telephone Systems	155,382	67,372	56,975
Telecommunication Operations	173,725	64,834	-
311 Call Center	488,179	549,488	606,980
CARCOG & Economic Dev District . . . . . A.O.	31,111	36,038	
Allied Arts Council. . . . . A.O.	231,250	161,200	
Carter Street Corporation . . . . . A.O.	185,000	161,257	
Chattanooga Neighborhood Enterprises . . . . A.O.	900,000	1,000,000	
WTCI-TV-Channel 45 . . . . . A.O.	45,000	50,650	
Tennessee RiverPark . . . . . A.O.	1,154,397	1,191,180	
Homeless Health Care Center . . . . . A.O.	15,750	13,300	
Children’s Advocacy Center . . . . . A.O.	22,500	19,000	
Community Foundation Scholarships. . . . .A.O.	120,000	101,300	
Chattanooga Area Urban League . . . . . A.O.	50,000	42,200	
Downtown Partnership . . . . . A.O.	40,000	-	

	FY10 Actual	FY11 Projected	FY12 Proposed
Chatt African Amer Museum/Bessie Smith. . . . .A.O.	64,000	54,000	
Chattanooga History Center. . . . .A.O.	18,000	15,200	
Community Impact Fund. . . . .A.O.	208,511	175,600	
Railroad Authority. . . . .A.O.	-	12,281	
Enterprise Center. . . . .A.O.	137,500	160,500	
Enterprise South Nature Park. . . . .A.O.	233,810	564,697	
Go Fest. . . . .A.S.F.	15,000	8,440	
Front Porch Alliance. . . . .A.O.	27,000	22,800	
Choose Chattanooga . . . . .A.O.	20,000	16,900	
Finley Stadium. . . . .A.O.	60,000	60,000	
Friends of Moccasin Bend Nat'l Park. . . . .A.O.	30,000	25,300	
ESIP Security. . . . .A.O.	55,496	-	
Chattanooga Area Food Bank. . . . .A.O.	15,000	12,700	
Senior Neighbors/Alexian Brothers . . . . .A.O.	22,094	17,700	
RiverCity	-	67,500	
CARTA Subsidy . . . . .A.O.	3,851,000	4,231,000	
Public Library . . . . .A.S.F.	2,659,000	2,777,468	
Debt Service Fund . . . . .A.S.F.	10,906,307	15,494,469	14,400,000
Capital Improvements	9,461,261	1,000,000	-
Human Services . . . . .A.S.F.	1,233,477	733,477	
Air Pollution Control Bureau . . . . .A.S.F.	270,820	270,820	
Regional Planning Agency . . . . .A.S.F.	1,188,584	1,378,500	
Scenic Cities Beautiful . . . . .A.S.F.	5,000	4,220	
Heritage Hall Fund. . . . .A.S.F.	62,653	62,653	
Election Expense	-	19,735	-
Unemployment Insurance	95,744	101,480	133,000
Contingency Fund Appropriation	1,072	-	1,799,788
R&R	466,311	1,226,177	1,500,000
Audits, Dues & Surveys	128,947	252,910	306,000
Intergovernmental Relations	310,850	-	357,000
City Water Quality Mgmt Fees . . . . .A.S.F.	274,627	298,000	356,300
Liability Insurance Premiums . . . . .A.S.F.	3,478,237	-	1,000,000
Tuition Assistance Program	12,262	20,000	20,000
Homeless Coalition . . . . .A.O.			
Total Agency Appropriation			19,425,506
Sales Tax Collection Fee	-	-	367,500
Orange Grove			
Signal Center			
Bethlehem Center			
Total	\$44,731,088	\$39,448,251	\$47,649,590
Beginning Unrestricted Fund Balance	31,520,660	28,415,466	30,839,617
Estimated increase(decrease)		2,424,151	-
Ending Unrestricted Fund Balance	28,415,466	30,839,617	30,839,617

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

Year 2011-2012:

	FY 10 Actual	FY 11 Projected	FY 12 Proposed
1105 <u>MUNICIPAL GOLF COURSE FUND</u>			
<b>ESTIMATED REVENUE</b>			
Pro Shop	\$134,410	\$148,129	\$142,488
Green Fees	703,282	764,814	775,791
Memberships	139,652	150,885	161,092
Cart Rentals	504,796	538,907	530,948
Food	65,772	74,667	69,144
Beverage	112,826	139,958	118,537
Total	<u>\$1,660,738</u>	<u>\$1,817,360</u>	<u>\$1,798,000</u>
<b>APPROPRIATIONS</b>			
Brainerd	\$841,321	\$882,882	\$855,410
Brown Acres	302,193	971,314	942,590
Total	<u>\$1,143,514</u>	<u>\$1,854,196</u>	<u>\$1,798,000</u>
Beginning Assigned Fund Balance	\$ 151,172	\$81,151	\$44,315
Estimated increase(decrease)		(36,836)	-
Ending Assigned Fund Balance	\$ 81,151	\$44,315	\$44,315
1111 <u>ECONOMIC DEVELOPMENT/EDUCATION FUND</u>			
<b>ESTIMATED REVENUE</b>			
City – Only Sales Tax	\$10,182,243	\$10,820,889	\$10,983,200
TDZ – State Sales Tax	1,809,793	-	-
TDZ – County Sales Tax	549,755	-	-
Total	<u>\$12,541,791</u>	<u>\$10,820,889</u>	<u>\$10,983,200</u>
<b>APPROPRIATIONS</b>			
Economic Development Capital Projects	\$2,999,500	\$2,157,131	\$760,649
Appropriation to Capital from Fund Balance	-	-	-
Tenn.Multicultural Chamber of Commerce	75,000	75,000	-
Chattanooga Chamber of Commerce	450,000	450,000	450,000
Chamber of Commerce Marketing-Enter. South	75,000	75,000	75,000
Commission to Hamilton County	-	-	109,832
Lease Payments	6,760,434	8,935,244	10,187,719
Less: Chattanooga Lease Payment offset	(746,743)	(418,900)	(600,000)
Tourist Development Zone	2,359,549	-	-
Total	<u>\$11,972,740</u>	<u>\$11,273,475</u>	<u>\$10,983,200</u>

	FY 10 Actual	FY 11 Projected	FY 12 Proposed
Beginning Restricted Fund Balance	3,247,074	3,862,236	3,409,650
Estimated increase(decrease)		(452,586)	-
Ending Restricted Fund Balance	3,862,236	3,409,650	3,409,650

2030 HUMAN SERVICES DEPARTMENT

ESTIMATED REVENUE

Federal – State Grants	\$15,348,742	\$14,044,472	\$14,100,000
City of Chattanooga	1,233,477	733,477	733,477
Interest Income	20,534	20,000	20,000
Donations & Other	118,399	113,704	114,000
Day Care Fees	39,204	44,648	45,000
Fund Balance	1,256,130	1,521,923	1,593,523
Total	\$18,016,486	\$16,478,224	\$16,606,000

APPROPRIATIONS

Administration	\$2,088,676	\$894,139	\$895,000
Headstart	7,932,990	7,841,179	7,900,000
Day Care	959,002	720,957	721,000
Weatherization	37,205	-	-
Foster Grandparents	573,263	508,643	510,000
LIEAP	2,314,476	4,550,351	4,550,000
CSBG	639,651	592,734	600,000
Human Services Program	247,652	70,000	70,000
City General Relief	122,463	59,909	60,000
ARRA	3,099,061	1,131,060	1,200,000
Other	2,047	109,252	100,000
Total	\$18,016,486	\$16,478,224	\$16,606,000

Beginning Restricted Fund Balance	2,410,450	2,387,797	2,387,797
Estimated increase(decrease)		-	-
Ending Restricted Fund Balance	2,387,797	2,387,797	2,387,797

2050 STATE STREET AID

ESTIMATED REVENUE

State of Tennessee	\$4,135,611	\$4,180,024	\$4,280,000
Fund Balance	-	-	-
State Maintenance of Streets	17,852	35,000	35,000
Investment Income	5,678	-	-
Total	\$4,159,141	\$4,215,024	4,315,000

	FY 10 Actual	FY 11 Projected	FY 12 Proposed
<b>APPROPRIATIONS</b>			
Operations	\$3,940,663	\$4,065,225	4,315,000
Total	\$3,940,663	\$4,065,225	4,315,000
Beginning Restricted Fund Balance	1,008,195	1,226,673	1,376,472
Estimated increase(decrease)		149,799	-
Ending Restricted Fund Balance	1,226,673	1,376,472	1,376,472
<b>2060 COMMUNITY DEVELOPMENT FUND</b>			
<b>ESTIMATED REVENUE</b>			
Federal and State	\$3,988,357	\$5,500,000	\$2,937,955
Miscellaneous/Other	750,322	600,000	650,017
Total	\$4,738,679	\$6,100,000	\$3,587,972
<b>APPROPRIATIONS</b>			
Administration	\$451,000	\$394,000	\$497,954
Chattanooga Neighborhood Enterprise	1,400,000	1,000,000	908,426
Other Community Development Projects	1,979,616	4,306,000	1,238,276
Transfers	908,063	400,000	943,316
Total	\$4,738,679	\$6,100,000	\$3,587,972
Beginning Restricted Fund Balance	3,429,473	1,152,797	1,152,797
Estimated increase(decrease)		-	-
Ending Restricted Fund Balance	1,152,797	1,152,797	1,152,797
<b>2070 HOTEL/MOTEL TAX FUND</b>			
<b>ESTIMATED REVENUE</b>			
Occupancy Tax	\$4,058,621	\$4,503,429	\$4,548,500
SRC Parking Garage Revenue	296,876	266,200	250,000
Interest Revenue	16,612	-	-
Fund Balance	-	-	-
Total	\$4,372,109	\$4,769,629	\$4,798,500
<b>APPROPRIATIONS</b>			
21 <sup>st</sup> Century Waterfront Capital Fund	\$-	\$300,708	\$333,024
Other Waterfront Capital Fund	-	-	-
Appropriation from Fund Balance	-	-	-
River Pier Garage Operations	161,048	160,000	250,000
Hotel/Motel Collection Fee	80,418	90,069	90,970
Debt Service	2,685,160	3,320,547	4,094,506
Hamilton County	30,000	30,000	30,000
Total	\$2,956,626	\$3,901,324	\$4,798,500

	FY 10 Actual	FY 11 Projected	FY 12 Proposed
Beginning Restricted Fund Balance	(354,464)	925,191	1,793,496
Estimated increase(decrease)		868,305	-
Ending Restricted Fund Balance	925,191	1,793,496	1,793,496
2110 TN VALLEY REGIONAL COMMUNICATIONS			
ESTIMATED REVENUE			
Partner Revenue	\$-	\$150,000	\$150,000
Maintenance Fees	-	593,057	767,320
Site & Programming Fees	-	24,543	71,280
Grant Revenue		89,354	
Total	\$-	\$856,954	\$988,600
APPROPRIATIONS			
Operations	-	856,954	988,600
Total	\$-	\$856,954	\$988,600
Beginning Restricted Fund Balance	-	-	-
Estimated increase(decrease)		-	-
Ending Restricted Fund Balance	-	-	-
3100 DEBT SERVICE FUND			
ESTIMATED REVENUE			
General Fund	\$10,906,307	\$15,494,470	\$14,400,000
911 Emergency Communications	200,000	200,000	-
Homeland Security Grant (911)	608,759	-	-
Hamilton County	477,852	474,423	476,834
CDBG (Fannie Mae Loan)	497,232	469,740	457,540
Safety Capital (Fire Loan)	1,910	5,639	5,639
Hotel/Motel Tax	2,685,160	3,320,547	4,094,506
Other Sources	342,145	433,905	183,881
Use of Fund Balance	4,054,639	-	-
Total	\$19,774,004	\$20,398,724	\$19,618,400
APPROPRIATIONS			
Principal	\$12,532,082	\$12,893,117	\$12,762,130
Interest	7,147,952	7,091,030	6,756,270
Bank Service Charges	93,970	112,400	100,000
Total	\$19,774,004	\$20,096,547	\$19,618,400
Beginning Committed Fund Balance	8,925,003	4,870,365	5,172,542
Estimated increase(decrease)		302,177	-
Ending Committed Fund Balance	4,870,365	5,172,542	5,172,542

	FY 10 Actual	FY 11 Projected	FY 12 Proposed
<b>6010 INTERCEPTOR SEWER SYSTEM</b>			
<b>ESTIMATED REVENUE</b>			
Sewer Service Charges	\$36,667,327	\$36,846,210	\$37,453,990
Industrial Surcharges	2,789,097	3,100,000	2,500,000
Septic Tank Charges	419,693	270,000	200,000
Wheelage and Treatment:			
Lookout Mountain, TN	210,131	214,303	226,233
Dade County, GA	13,233	12,793	11,723
Walker County, GA	401,848	412,683	412,470
Collegedale, TN	310,421	306,225	341,307
Soddy-Daisy, TN	187,079	192,194	204,218
East Ridge, TN	1,379,078	1,462,403	1,644,098
Windstone	85,449	31,674	32,797
Hamilton County, TN	695,824	715,198	796,738
Northwest Georgia	680,331	728,097	804,913
Lookout Mountain, GA	63,518	61,480	65,035
Rossville, GA	470,765	471,917	447,541
Ringgold, GA	344,173	349,255	407,217
Red Bank, TN	521,488	595,584	668,695
Debt Service Northwet Georgia	447,353	447,353	447,353
Industrial User Permits	40,500	41,000	41,000
Industrial User Fines	-	-	-
Miscellaneous	15,613	12,000	-
Garbage Grinder Fees	45,290	38,000	57,672
Operating Revenue:	\$45,788,211	\$46,308,369	\$46,763,000
Fund Balance			
Interest Earnings	\$366,601	\$300,000	\$270,000
Total Revenues	\$46,154,812	\$46,608,369	\$47,033,000
<b>APPROPRIATIONS</b>			
Operations & Maintenance:			
Administration	\$2,683,671	3,007,083	2,651,679
Laboratory	646,375	623,370	624,934
Engineering	363,371	482,381	539,296
Plant Maintenance	1,426,557	1,550,227	1,783,679
Sewer Maintenance	2,169,992	3,339,744	3,677,813
Moccasin Bend - Liquid Handling	10,674,429	10,193,787	10,553,161
Inflow & Infiltration	1,513,590	1,236,368	1,261,124
Safety & Training	114,870	136,361	145,862
Pretreatment/Monitoring	430,571	511,090	602,484
Moccasin Bend - Solid Handling	3,638,084	3,367,010	3,572,322
Moccasin Bend - Landfill Handling	1,422,181	1,600,000	1,600,000
Combined Sewer Overflow	320,887	240,201	388,902
Total Operations & Maintenance	\$25,404,578	\$26,287,622	\$27,401,256

	FY 10 Actual	FY 11 Projected	FY 12 Proposed
Pumping Stations:			
Mountain Creek Pump Station	6,585	25,929	53,400
Citico Pump Station	308,674	296,607	360,300
Friar Branch Pump Station	219,162	1,445,996	193,700
Hixson 1, 2, 3, & 4 Pump Stations	108,936	176,861	198,196
19th Street Pump Station	66,754	63,060	114,400
Orchard Knob Pump Station	39,535	49,460	53,045
South Chickamauga Pump Station	346,409	282,540	413,025
Tiftonia 1 & 2 Pump Stations	97,948	200,624	159,575
23rd Street Pump Station	139,792	113,021	141,250
Latta Street Pumping Stations	26,753	7,030	14,100
Residential Pump Stations	4,578	3,000	38,500
Murray Hills Pump Station	16,789	20,305	24,610
Highland Park Pump Station	25,272	4,975	10,300
Big Ridge 1-5 Pump Stations	45,515	57,305	113,400
Dupont Parkway Pump Station	47,449	30,583	26,110
VAAP Pump Station	4,027	2,370	6,490
Northwest Georgia Pump Station	41,831	38,844	113,650
Brainerd Pump Station	17,369	11,500	51,525
East Brainerd Pump Station	53,364	36,554	53,120
North Chattanooga Pump Station	24,867	14,280	23,325
South Chattanooga Pump Station	11,657	2,355	8,270
Ooltewah-Collegedale Pump Station	77,437	82,535	93,400
Odor Control Pump Stations	718,256	755,000	800,000
Enterprise South Pump Station	1,861	16,018	24,395
River Park Pump Station	861	478	4,350
Ringgold Pump Station	78,900	40,353	57,850
Regional Metering Stations	1,100	-	-
Warner Park #1	7,247	-	-
West Chickamauga	868	-	-
Total Pumping Stations	<u>\$2,539,796</u>	<u>\$3,777,583</u>	<u>\$3,150,286</u>
Total Operations & Maintenance	\$27,944,374	\$30,065,205	\$30,551,542
Capital Improvement	\$1,242,285	\$1,149,782	\$2,737,985
Debt Service Reserve	\$1,059,825	\$1,575,012	\$1,687,795
Construction Trust Fund (P540)	\$10,804,000	\$-	\$-
Debt Service			
Principal	\$9,492,618	\$9,137,500	\$8,941,261
Interest	<u>\$3,755,185</u>	<u>\$3,987,597</u>	<u>\$3,114,417</u>
	<u>\$13,247,803</u>	<u>\$13,125,097</u>	<u>\$12,055,678</u>
Total	<u>\$54,298,287</u>	<u>\$45,915,096</u>	<u>\$47,033,000</u>
Beginning Unrestricted Net Assets	250,456,360	254,321,427	255,014,700
Estimated increase(decrease) in Unrestricted Net Assets		693,273	-
Ending Unrestricted Net Assets	254,321,427	255,014,700	255,014,700



	FY 10 Actual	FY 11 Projected	FY 12 Proposed
<b>6020 SOLID WASTE &amp; SANITATION FUND</b>			
<b>ESTIMATED REVENUE</b>			
Landfill Tipping Fees	\$474,940	\$415,024	\$457,553
Permits	2,160	2,200	2,200
State of Tennessee Household Hazardous Waste Grant	81,171	85,000	85,000
State of Tennessee Recycle Rebate		60,000	60,000
City Tipping Fees	5,740,775	5,907,775	5,773,587
Investment Income	144,774	320,930	299,760
Sale of Mulch	243,729	280,000	180,000
Miscellaneous	22,317	27,650	30,000
<b>Total</b>	<b>\$6,709,866</b>	<b>\$7,098,579</b>	<b>\$6,888,100</b>
<b>APPROPRIATIONS</b>			
Recycle	\$776,790	\$890,903	\$923,224
Waste Disposal – Summit Monitoring	218,069	372,705	399,760
Waste Disposal – City Landfill	1,289,520	1,392,108	1,676,269
Wood Recycle	569,982	544,239	685,542
Montague Park Monitoring	3,971	9,313	9,750
Solid Waste Reserve	-		
Debt Service			
Principal	2,655,635	2,782,577	1,538,719
Interest	1,090,780	961,627	854,836
Capital Improvement	25,983	1,127,000	700,000
Household Hazardous Waste	60,616	100,493	100,000
<b>Total</b>	<b>\$6,691,346</b>	<b>\$8,180,965</b>	<b>\$6,888,100</b>
Beginning Unrestricted Net Assets	(8,620,188)	(6,772,038)	(7,854,424)
Estimated increase(decrease) in Unrestricted Net Assets		(1,082,386)	-
<b>Ending Unrestricted Net Assets</b>	<b>(6,772,038)</b>	<b>(7,854,424)</b>	<b>(7,854,424)</b>
<b>6030 WATER QUALITY FUND</b>			
<b>ESTIMATED REVENUE</b>			
Water Quality Fee	\$13,735,442	\$12,603,070	\$14,222,600
Land Disturbing Fee	26,393	20,753	20,800
Other	79,302	58,447	55,400
General Fund Subsidy	683,952		
Fund Balance			
<b>Total</b>	<b>\$14,525,089</b>	<b>\$12,682,270</b>	<b>\$14,298,800</b>
<b>APPROPRIATIONS</b>			
Water Quality Administration	\$2,690,552	\$1,954,119	\$2,240,247
Water Quality Operations	3,828,793	4,798,528	5,899,024
Water Quality Site Development	-	318,164	1,164,187
Water Quality Engineering	-	467,155	798,131

	FY 10 Actual	FY 11 Projected	FY 12 Proposed
Water Quality Public Education Renewal & Replacement	- 58,523	56,047 779,690	89,034 200,689
Debt Service			
Principal	1,730,510	1,824,500	977,258
Interest	568,952	477,203	584,789
Debt Service Reserve	-	895,441	895,441
Appropriation to Capital Project Fund	-	11,500,000	1,450,000
<b>Total</b>	<b>\$8,877,330</b>	<b>\$23,070,847</b>	<b>\$14,298,800</b>
Beginning Unrestricted Net Assets	32,240,558	37,680,313	27,291,736
Estimated increase(decrease) in Unrestricted Net Assets		(10,388,577)	-
Ending Unrestricted Net Assets	37,680,313	27,291,736	27,291,736
<b>9091 AUTOMATED TRAFFIC ENFORCEMENT</b>			
<b>ESTIMATED REVENUE</b>			
Automated Traffic & Speeding Fines	\$1,830,713	\$1,713,576	\$1,524,000
Use of Fund Balance	-	-	-
<b>Total</b>	<b>\$1,830,713</b>	<b>\$1,713,576</b>	<b>\$1,524,000</b>
<b>APPROPRIATIONS</b>			
Traffic Enforcement Operations	\$1,873,892	\$1,596,999	\$1,524,000
Transfer to General Fund	-	-	-
<b>Total</b>	<b>\$1,873,892</b>	<b>\$1,596,999</b>	<b>\$1,524,000</b>
Beginning Fund Balance	435,718	1,129,965	1,246,542
Estimated increase(decrease) in Fund Balance		116,577	-
Ending Fund Balance	1,129,965	1,246,542	1,246,542
<b>9250 NARCOTICS FUND</b>			
<b>ESTIMATED REVENUE</b>			
Federal	\$-	\$20,000	\$50,000
State	-	5,000	12,000
Confiscated Narcotics Funds	693,823	649,082	200,000
Other	139,727	52,000	50,000
<b>Total</b>	<b>\$833,550</b>	<b>\$726,082</b>	<b>\$312,000</b>
<b>APPROPRIATIONS</b>			
Operations	\$415,746	\$650,000	\$312,000
<b>Total</b>	<b>\$415,746</b>	<b>\$650,000</b>	<b>\$312,000</b>
Beginning Fund Balance	922,131	1,381,968	1,458,050
Estimated increase(decrease) in Fund Balance		76,082	-
Ending Fund Balance	1,381,968	1,458,050	1,458,050

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 2011), to be used only in the event that the Airport Authority is unable to meet its debt service requirement for fiscal year 2012.

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 Chattanooga Classification System” and not covered by the “Pay Plan”

The Mayor is authorized to increase pay for personnel to address any anomalies and Career Ladder Program and increase pay for civilian personnel effective July 1, 2011.

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

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

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

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

POSITIONS ARE LISTED IN THE PERSONNEL ADMINISTRATION SECTION

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 October 31, 2011. The longevity pay shall be fifty dollars (\$50.00) for each full year of continuous service up to a maximum of thirty (30) years or one thousand five hundred dollars (\$1,500). Employees terminated prior to October 31, 2011 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, The Public Library, Regional Planning Agency, 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, 2011, except for those new employees who have received from the city a new uniform since July 1, 2010. 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 seven and seventy-four hundredth percent (27.74%).

SECTION 9(c). That the City Finance Officer is authorized to contribute to the General Pension Plan an amount equal to twelve and ninety-five hundredth percent (12.95%) 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	\$1.41 per hour
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SECTION 9(e). That the City Finance Officer is authorized to contribute to the Other Post-Employment Benefit Trust Fund a percentage of all participants' salaries as specified in the most recent actuarial study.

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, 2012, 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 II, 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 2011-2012.

SECTION 18. In addition to FY12 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 19. That Ordinance 11941 dated March 14, 2007 amended the Chattanooga City Code, Part II, Chapter 24 relative to parking, per Section 24-335, the City delegated the Management responsibilities for parking meters within the Special Parking Management Districts to Chattanooga Area Regional Transportation Authority. By this Budget Ordinance, any revenue in excess of the cost to CARTA for operation of metered parking spaces within the Special Parking

Management Districts be appropriated to CARTA to be utilized for CARTA’s parking management operations, including the costs of acquiring and maintaining parking equipment and systems and enforcement of these ordinances, as well as the acquisition, construction, and maintenance of off-street parking facilities and the provision of passenger shuttle services in the downtown Chattanooga area.

SECTION 20. That Ordinance #9727 dated May 26, 1992 establishing the “Non-Profit Corporation Fund Request” special fund be rescinded and all cash accumulated to this fund be transferred to the General Fund. That de minimis expenditures related to this activity are being captured in General Fund.

SECTION 21. That Chattanooga City Code, Part II, Chapter 31, Article II, Section 31-36(a), be and the same is hereby deleted and the following substituted in lieu thereof:

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

User Class (gallons)	Fiscal Year 2011/2012 - 1 10/1/2011	Fiscal Year 2011/2012 - 2 4/1/2012
	Total Charges (\$/1,000 gallons)	Total Charges (\$/1,000 gallons)
First 100,000	\$ 5.72	\$ 5.86
Next 650,000	4.24	4.35
Next 1,250,000	3.44	3.53
Next 30,000,000	2.90	2.98
Over 32,000,000	2.82	2.89

In addition, the total charges derived from the above chart for residential users will be multiplied by ninety (90) percent to compensate for water use not going to the sewer such as lawn and garden watering. Any residential location where a separate water meter has been installed for the purpose of lawn and garden watering shall not be entitled to have the multiplier applied to any water consumed through the primary water meter. Each residence or apartment unit shall have a maximum monthly sewer service charge for a volume of no more than 12,000 gallons water used; unless the minimum charge due to water meter size exceeds the 12,000 gallon limit, then the monthly sewer service charge shall be at least the minimum for that particular size water meter.

SECTION 22. That Chattanooga City Code, Part II, Chapter 31, Article II, Section 31-36(c) as relates to sewer service charges and fees be and the same is hereby deleted and the following substituted in lieu thereof:

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

	Regional Operation & Maintenance Charge (\$/1,000 gallons)	Regional Debt Charge (\$/1,000 gallons)	Total Regional Charge (Wheelage and Treatment) (\$/1,000 gallons)
Wheelage and Treatment	\$ 1.7165	\$ 0.479	\$ 2.1955

If regional customers are billed directly through the water company, the rate to be charged shall be two dollars and twenty cents (\$2.20) per one thousand (1,000) gallons.

SECTION 23. That Chattanooga City Code, Part II, Chapter 31, Article II, Section 31-36 (d), be and the same hereby deleted and the following substituted in lieu thereof:

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

	Regional Operation & Maintenance Charge (\$/1,000 gallons)	Regional Debt Charge (\$/1,000 gallons)	Total Regional Charge (Wheelage and Treatment) (\$/1,000 gallons)
Wheelage and Treatment	\$ 0.9337	\$ 0.2507	\$ 1.1844

SECTION 24. That Chattanooga City Code, Part II, Chapter 31, Article II, Section 31-37, be and the same is hereby deleted and the following substituted in lieu thereof:  
Minimum sewer service charges based upon water meter connection size shall be as follows:

Monthly Minimum Sewer Service Charges

<u>Meter Size</u> (inches)	<u>Fiscal Year</u> 2011/2012 -1 <u>Charge per Month</u>	<u>Fiscal Year</u> 2010/2012 - 2 <u>Charge per Month</u>
5/8	\$ 11.79	\$ 12.08
3/4	42.07	43.10
1	73.51	75.31
1-1/2	164.51	168.56
2	291.28	298.45
3	682.79	699.59
4	1,261.82	1,292.85
6	3,005.43	3,079.36
8	5,316.08	5,446.84

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

SECTION 25. That Chattanooga City Code, Part II, Chapter 31, Article II, Section 31-41(c), be and the same is hereby deleted and the following substituted in lieu thereof:



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

Bc = \$0.107 per pound of BOD for concentrations in excess of three hundred (300) milligrams per liter.

Sc = \$0.073 per pound of total suspended solids for concentrations in excess of four hundred (400) milligrams per liter.

SECTION 26. That Chattanooga City Code, Part II, Chapter 31, Article II, Section 31-43 (b), (f) and (g) be and the same are hereby deleted and the following substituted in lieu thereof:

(b) *Fees for garbage grinders.* Any user of a garbage grinder, except users in a premise used exclusively for an individual residence, shall be charged at a rate of one hundred seventy eight dollars (\$178.00) per month. The superintendent shall bill users on a bi-monthly basis and the bills shall be due and payable within fifteen (15) days following the last day of the billing period.

(f) *Fees for septic tank discharge.* All persons discharging concentrated, domestic septic tank sewage waste from a truck under the provisions of Article III of this Chapter shall be charged at the rate of sixty seven dollars (\$67.00) per one thousand (1,000) gallons of such waste. The minimum charge for septic tank discharges shall be one half (1/2) of the rate for one thousand (1,000) gallons of the rate in effect at the time of such discharge. All persons discharging grease trap or grease interceptor waste or loads where septic tank waste has been mixed or blended with grease trap or grease interceptor waste shall be charged at the rate two and one half (2 1/2) times the rate for septic tank wastes.

(g) *Fees holding tank wastes.* All persons discharging any holding tank waste authorized pursuant to division 6 of this article shall be charged at the rate of five dollars and eighty-six cents (\$5.86) per one thousand (1,000) gallons of such discharge, plus any surcharge rate authorized by Article III of this chapter for concentrations of pollutants in excess of normal waste water without regard to the definition of the industrial user or other limitations set forth in such section. The superintendent may also require a chemical analysis of such waste and charge therefore.

SECTION 27. Notwithstanding any other provision of this Ordinance to the contrary, water providers within the City of Chattanooga shall bill according to the new Chattanooga sewer service charges effective on the following dates:  
For the Fiscal Year 2011/2012-1 for service rendered beginning on the 1<sup>st</sup> day of October 2011 and;  
For the Fiscal Year 2011/2012-2 for service rendered beginning on the 1<sup>st</sup> day of April 2012 and until further notice

SECTION 28. That per ordinance 12377 Section 2. Amending City Code, Part II, Chapter 31, Article VIII, Division 7, Fees, Section 31-354 the annual City of Chattanooga Water Quality fee for bills issued on or about October 1, 2011 for calendar year 2011 will be as follows:

Residential Properties – \$115.20 per ERU  
Nonresidential Properties: - \$96.00 per ERU

SECTION 29. That this Ordinance shall be operative, as distinguished from its effective date, on and after July 1, 2011.

SECTION 30. 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 31. That this Ordinance shall take effect two (2) weeks from and after its passage.

PASSED on Second and Final Reading  
June 28, \_\_\_\_\_, 2011.

/s/ Pam Ladd/S/  
CHAIRPERSON

APPROVED:  X  DISAPPROVED: \_\_\_\_\_

DATE:  July 1,  \_\_\_\_\_ 2011, 2011

/s/ Ron Littlefield  
MAYOR

DWM/add

ORDINANCE NO. 12528

AN ORDINANCE TO AMEND ORDINANCE NO. 12523, ENTITLED "AN ORDINANCE, HEREINAFTER ALSO KNOWN AS 'THE FY2011/2012 BUDGET ORDINANCE', TO PROVIDE REVENUE FOR THE FISCAL YEAR BEGINNING JULY 1, 2011, AND ENDING JUNE 30, 2012, AND APPROPRIATING SAME TO THE PAYMENT OF EXPENSES OF THE MUNICIPAL GOVERNMENT; FIXING THE RATE OF TAXATION ON ALL TAXABLE PROPERTY IN THE CITY, AND THE TIME TAXES AND PRIVILEGES ARE DUE, HOW THEY SHALL BE PAID, WHEN THEY SHALL BECOME DELINQUENT; AND PROVIDING FOR INTEREST AND PENALTY ON DELINQUENT TAXES AND PRIVILEGES." SO AS TO PROVIDE FOR CERTAIN CHANGES IN APPROPRIATIONS SET OUT IN SECTION 5(a).

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

SECTION 1. That Ordinance No. 12523, entitled as set forth in the caption hereof, be and the same is amended as provided hereinafter.

SECTION 2. 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. That Section 5(a) of said Ordinance be and is hereby amended to provide certain designated agency appropriations as hereinafter set out as follows:

	<u>Delete</u>	<u>Substitute in Lieu Thereof</u>
<b>GENERAL GOV'T &amp; SUPPORTED AGENCIES</b>		
Total Agency Appropriations	\$19,386,074	
 Add:		
CARCOG & Economic Dev District . . . . . A.O.		36,038
Allied Arts Council. . . . . A.O.		176,472
Carter Street Corporation . . . . . A. O.		200,000
Chattanooga Neighborhood Enterprises . . . . . A.O.		1,150,000
WTCL-TV-Channel 45 . . . . . A.O.		80,000
Tennessee RiverPark . . . . . A.O.		1,050,701
Homeless Health Care Center . . . . . A.O.		13,300
Children's Advocacy Center . . . . . A.O.		19,000
Community Foundation Scholarships. . . . . A.O.		101,300
Chattanooga Area Urban League . . . . . A.O.		50,000
Chatt African Amer Museum/Bessie Smith . . . . . A.O.		54,000
Chattanooga History Center . . . . . A.O.		15,200
*Community Impact Fund. . . . . A.O.		100,000
Railroad Authority. . . . . A.O.		10,311
Enterprise Center. . . . . A.O.		160,500
Enterprise South Nature Park. . . . . A.O.		669,750
Enterprise South Nature Park Capital. . . . . A.O.		570,000
*Front Porch Alliance. . . . . A.O.		22,800
Choose Chattanooga . . . . . A.O.		16,900
*Friends of Moccasin Bend Nat'l Park. . . . . A.O.		30,000
ESIP Security. . . . . A.O.		53,827
*Senior Neighbors/Alexian Brothers . . . . . A.O.		12,720
RiverCity . . . . . A.O.		67,500
CARTA Subsidy . . . . . A.O.		4,675,000
Public Library . . . . . A.S.F.		5,655,773
Human Services . . . . . A.S.F.		733,477
Air Pollution Control Bureau . . . . . A.S.F.		270,820
Regional Planning Agency . . . . . A.S.F.		2,631,648
Scenic Cities Beautiful . . . . . A.S.F.		5,000
Heritage Hall Fund. . . . . A.S.F.		62,653
*Homeless Coalition . . . . . A.O.		15,000
Partnership/Rape Crisis . . . . . A.O.		56,522

*Children's Home – Chambliss Shelter. . . . . A.O.	275,000
The Team Centers/ Team Evaluation . . . . . A.O.	50,000
*Fortwood Center . . . . . A.O.	105,000
Joe Johnson Mental Health . . . . . A.O.	60,156
Speech & Hearing Center . . . . . A.O.	67,700
Orange Grove. . . . . A.O.	32,000
Signal Center. . . . . A.O.	30,006

AMENDED AGENCY APPROPRIATIONS	<u>\$19,386,074</u>	<u>\$19,386,074</u>
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\*Distribution of appropriation is contingent upon the City receipt and review of all required documentation.

SECTION 3. BE IT FURTHER ORDAINED, That this Ordinance shall become effective immediately upon passage as provided by law.

PASSED on Second and Final Reading

\_\_\_\_\_ July 19, \_\_\_\_\_, 2011.      /s/ \_\_\_\_\_ Pam Ladd/S/ \_\_\_\_\_.

CHAIRPERSON

APPROVED:   X   . DISAPPROVED: \_\_\_\_\_

DATE: \_\_\_\_\_ July 21, \_\_\_\_\_, 2011

/s/ \_\_\_\_\_ Ron Littlefield \_\_\_\_\_  
MAYOR

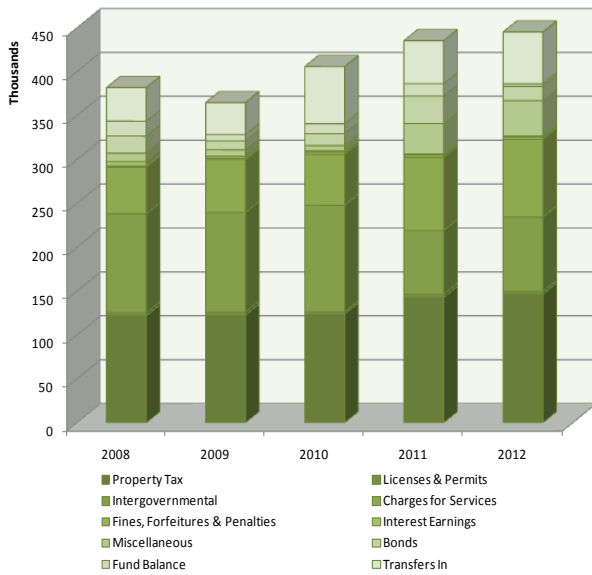
DM:FK/mms

# Financial Overview

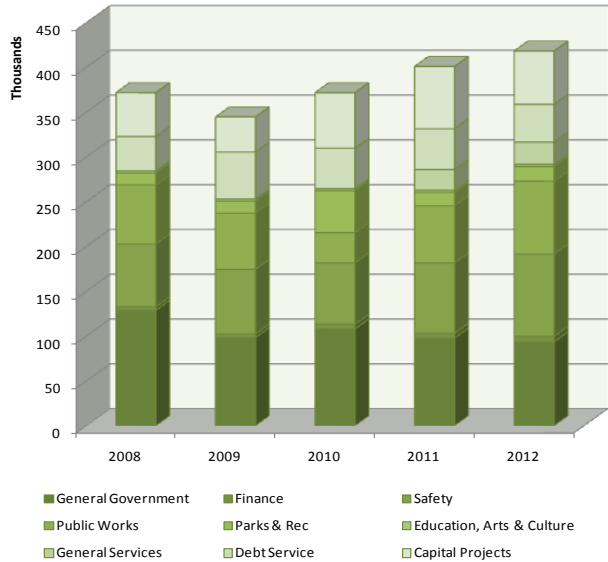
## Revenue and Expenditure History

Total City revenues and operating transfers in for the fiscal year ended June 30, 2008 were \$381,827,479. Total projected City revenue for the fiscal year ended June 30, 2012 is \$445,126,902, an increase of \$63,299,423 or 17% over this five year period. Increases include tax increases, water quality fee increases, capital, ISS rate increases, cost of operations largely due to market conditions and the economy, and the assumption of management of the City's share of sales tax. During this period the Undesignated General Fund Budget increased from \$166,442,000 in FY08 to \$201,255,000 in FY12, an increase of \$34,813,000 or 20.9%. The chart below shows the Undesignated General Fund revenues and expenditures during this time period. Also below are comparisons of total revenues and expenditures.

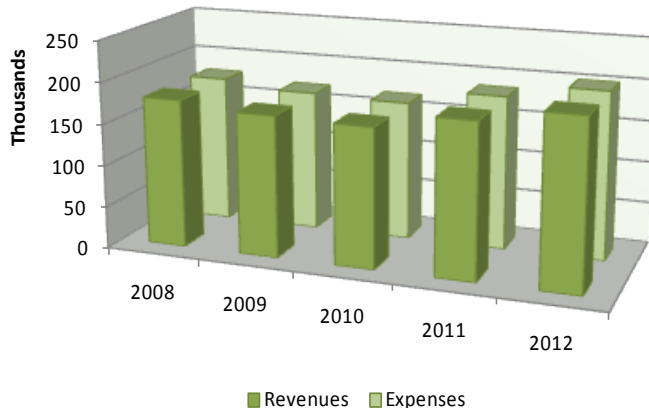
**Budgeted Revenues  
(in 1,000)**



**Budgeted Expenditures  
(in 1,000)**



## Undesignated General Fund



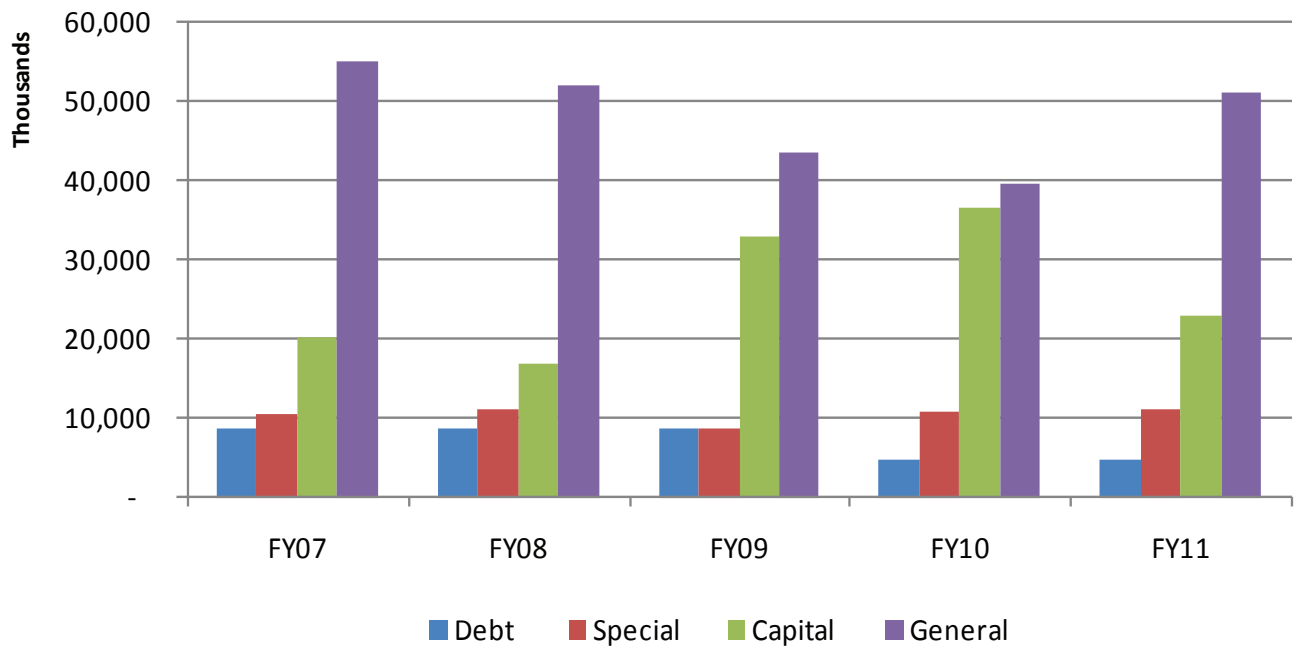
**BUDGETED REVENUES & APPROPRIATIONS  
BY FUND TYPE  
FY2012**

Revenues	Governmental Fund Types				Internal Service Funds	Budget Total Revenue FY2012	Budget Total Revenue FY2011
	Undesignated General	Special Revenue	Debt Service	Capital Projects			
Taxes	131,006,160	15,531,700				146,537,860	143,078,359
Licenses & Permits	3,098,700	-				3,098,700	3,558,600
Intergovernmental	53,491,540	20,708,355	476,834	9,886,397		84,708,126	69,901,772
Charges for services	2,799,500	3,119,600	-		15,571,323	88,730,163	90,477,236
Fines, forfeitures and penalties	1,215,600	1,524,000	-			2,739,600	2,767,800
Interest earnings	462,900	20,000	-			1,052,660	1,170,343
Miscellaneous	3,041,300	814,017	189,520	1,311,352	34,484,260	40,105,849	34,517,890
Bonds	-	-	-	16,336,038		16,336,038	31,347,465
Fund Balance	-	356,266	-	-	2,500,000	2,856,266	13,698,288
Transfers In	6,139,300	733,477	18,952,046	28,136,817	5,000,000	58,961,640	44,952,314
<b>Total Revenues</b>	<b>201,255,000</b>	<b>42,807,415</b>	<b>19,618,400</b>	<b>55,670,604</b>	<b>57,555,583</b>	<b>445,126,902</b>	<b>435,470,067</b>
<b>Appropriations</b>							
General Government	23,962,872	28,801,920			1,000,000	53,764,792	57,970,465
Finance & Administration	4,735,979	1,524,000				6,259,979	5,578,500
Safety	91,406,821	312,000				91,718,821	78,357,500
Public Works	32,403,031	4,315,000			44,737,399	81,455,430	63,706,155
Parks & Recreation	14,537,167	1,798,000				16,335,167	15,021,760
Personnel	1,909,637	-			34,484,260	36,393,897	36,706,864
Neighborhood Services	2,147,967	-				2,147,967	1,904,982
Executive Branch	1,367,574	-				1,367,574	1,285,583
Education, Arts, & Culture	2,444,747	-				2,444,747	2,283,882
General Services	2,642,487	-			22,071,323	24,713,810	23,240,286
Debt Service	-	4,094,506	19,618,400			42,307,422	45,515,585
Capital Projects	-	1,018,673		55,670,604		59,427,262	69,529,324
Transfers Out	23,696,718	943,316				26,790,034	34,369,181
<b>Total Appropriations</b>	<b>201,255,000</b>	<b>42,807,415</b>	<b>19,618,400</b>	<b>55,670,604</b>	<b>57,555,583</b>	<b>445,126,902</b>	<b>435,470,067</b>

## Fund Balance/Net Asset Summary

During the past five years the City of Chattanooga has seen a total net decrease in its Governmental Fund Balances of \$4.3 million. This is due to the decrease in the fund balance for the Debt Service Fund and decrease in General Fund. Fund Balances for the Special Revenue Funds and Capital Funds have increased during this period.

### Changes in Fund Balance Governmental Funds Includes Designated Funds



	Governmental Fund Balances				
	FY07	FY08	FY09	FY10	FY11 unaudited
<b>Debt Service Fund</b>	\$ 8,871,565	\$ 8,925,003	\$ 8,925,003	\$ 4,870,365	\$ 4,954,373
<b>Special Revenue Funds</b>	\$ 10,497,924	\$ 11,176,061	\$ 8,762,909	\$ 10,791,021	\$ 11,343,209
<b>Capital Funds</b>	\$ 20,161,801	\$ 16,995,039	\$ 32,923,230	\$ 36,787,650	\$ 22,909,235
<b>General Fund</b>	\$ 55,130,348	\$ 52,094,869	\$ 43,746,999	\$ 39,746,939	\$ 51,110,249
<b>Totals</b>	<b>\$ 94,661,638</b>	<b>\$ 89,190,972</b>	<b>\$ 94,358,141</b>	<b>\$ 92,195,975</b>	<b>\$ 90,317,066</b>



## Fund Balance/Net Asset Summary

The General Fund Balance was \$55,130,348 in FY07. This has fallen to a current unaudited balance of \$51,110,249 for FY11. The decrease is primarily due to the economic downturn in FY08-FY10 and the planned use of fund balance for pay go capital. FY10 revenue has decreased by \$5.6 million while expenditures have decreased by \$12.9 million. Major revenue sources affected by the current recession are interest income, city allocation of state income tax and state and local sales tax. Regional Planning Agency, Air Pollution Control Bureau, Scenic Cities Beautiful funds were recategorized as Special Revenue Funds in FY10, this change resulted in a \$1.8 million decrease in General Fund Balance. In FY11 Tennessee Valley Regional Communications moved its operations and revenue of \$460K out of General Fund to Special Revenue Fund. The resulting cost to General Fund was \$148,560.

The Special Revenue Fund Balance increased from a balance of \$10,497,924 in FY07 to a FY12 unaudited balance of \$11,343,209. Fund balance has remained relatively constant since fiscal year 2006 with a slight uptick in FY07 and FY08, then decreased in FY09. The City earmarks .25 percent of its share of the local option sales tax for economic development. These funds are dedicated to supported capital and the payments for the retirement of the Lease Rental Revenue Bonds. There is a \$1.8 million increase in FY10 because Regional Planning Agency, Air Pollution Control Bureau, Scenic Cities Beautiful funds were recategorized as Special Revenue Funds in FY10. FY11 continues the upward trend.

Debt Service Fund Balance was \$8,871,565 in FY07, decreasing to \$4,870,365 at the beginning of FY11. During FY07, debt service fund balance increased due to budgeting for the anticipated new debt to cover the FY06 and FY07 Capital Budgets. This bond transaction was delayed until December 2006, thus requiring only one interest payment during FY07. Also in early 2007 the City refunded \$17.7M of the outstanding General Obligation Series 2001. In FY 10, \$5 million debt service fund balance was used to fund debt service thus allowing General Fund to fund pay go capital.

The Capital Fund Balance has fluctuated most during the

past few years. This is primarily due to the City's 21st Century Waterfront capital plan, which was substantially completed in FY07, also because the city recorded \$46 million bond proceeds in FY09. Since FY07, the balance has more risen from \$20,161,801 to an unaudited \$22,909,235 at the beginning of FY12.

The growth of the Net Assets within the Enterprise Funds (excluding the Electric Power Board) has been most dramatic. Net Assets of \$260,934,489 in FY07 have increased to a FY11 unaudited balance of \$288,806,475. For more than fifteen years, the City was subject to federal mandates relative to water quality and landfill operations which necessitated the imposition of a water quality fee and increased landfill rates to fund such mandates. In FY06 there was no change in rate, but prior to that, there were increases in sewer rates from FY03 to FY05 ranging from 2.54% to 7.29%. In FY07 an increase of 15.5% was applied, and for FY08 and FY09 a 6% increase will be phased in at 3% in October and 3% in April of each respective year. In FY11, 5% increase has been applied to sewer rates. The Water Quality fee had remained constant at \$24.00 for two (2) or less residential units on a lot of 10,000 square feet or less since 1993. Due to increased Federal and State requirements for the current NPDES Permit, the Water Quality fee has been adjusted to \$115.20 per ERU (equivalent residential unit). One ERU is equal to 3,200 square feet of impervious area of residential property.

The Internal Service Fund Balance was \$7,343,653 in FY07. At the beginning of FY12, this fund is projected to have an unaudited Fund Balance of \$23,706,764. This change reflects the capital recovery portion of the Fleet Leasing Program, with the capital requirements for vehicle replacement factored into the current lease rate. This fund is not intended to generate profits. Internal Service fund also includes Medical Mega Fund which includes On Site Pharmacy, On Site Clinic & wellness and employee healthcare.

The chart on the previous page plots the year-to-year changes in Fund Balances for the governmental fund types in the City of Chattanooga. The subsequent Fund Balance schedules are inclusive of all reported funds found in and outside of the budget ordinance, while the departmental sections present only funds which are

# City of Chattanooga, Tennessee

## General Fund

Includes Designated General Funds  
 Schedule of Revenues, Expenditures, and Changes in Fund Balance -  
 Budget and Actual on Budgetary Basis  
 Years Ended June 30, 2009 - 2012

	FY08/09	FY09/10	Unaudited FY10/11	Budget FY11/12
FUND BALANCE at beginning of year	<u>52,094,869</u>	<u>41,869,523</u>	<u>39,746,939</u>	<u>51,110,249</u>
Revenues				
Taxes	108,065,249	110,526,290	129,297,475	131,006,160
Licenses and permits	4,435,320	4,827,976	5,445,711	3,098,700
Intergovernmental Revenues	69,532,447	62,379,945	63,550,484	65,784,828
Charges for Services	5,016,133	5,558,025	4,876,089	4,949,500
Fines, forfeitures and penalties	2,835,260	3,256,983	2,657,310	2,739,600
Interest Income	1,667,951	659,658	717,807	428,300
Contributions and donations	101,296	181,798	140,711	-
Prior Year Surplus	-	-	-	-
Miscellaneous Revenues	<u>4,578,309</u>	<u>3,185,133</u>	<u>3,379,538</u>	<u>3,351,800</u>
Total Revenues	<u>196,231,965</u>	<u>190,575,808</u>	<u>210,065,125</u>	<u>211,358,888</u>
Expenditures				
General Government	56,380,075	50,996,560	35,390,557	39,696,738
Finance & Administration	3,798,207	3,669,862	3,786,704	4,933,285
CARTA appropriation	3,851,000	3,851,000	4,231,000	4,675,000
Police	44,068,465	41,600,084	48,991,743	55,191,130
Fire	28,372,371	28,271,752	33,883,440	37,199,691
Public Works	32,664,046	27,660,933	35,035,799	32,543,031
Parks & Recreation	14,678,440	14,770,476	15,692,031	16,365,167
Education, Arts, & Culture	<u>2,131,337</u>	<u>2,208,588</u>	<u>2,318,550</u>	<u>2,451,947</u>
Total Expenditures	<u>185,943,941</u>	<u>173,029,255</u>	<u>179,329,824</u>	<u>193,055,989</u>
Excess (deficiency) of revenues over expenditures	10,288,024	17,546,553	30,735,301	18,302,899
Other Financing Sources (Uses)				
Operating transfers in	3,589,000	4,012,552	4,892,882	6,831,953
Operating transfers out	(22,547,922)	(23,681,689)	(24,264,874)	(25,134,852)
Issuance of debt	<u>323,028</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total other financing sources (uses)	<u>(18,635,894)</u>	<u>(19,669,137)</u>	<u>(19,371,992)</u>	<u>(18,302,899)</u>
Excess (deficiency) of revenues and other financing sources over (under) expenditures	(8,347,870)	(2,122,584)	11,363,309	-
FUND BALANCE at end of year	<u>43,746,999</u>	<u>39,746,939</u>	<u>51,110,249</u>	<u>51,110,249</u>

Regional Planning Agency, Air Pollution Control Bureau, Scenic Cities Beautiful funds were recategorized as Special Revenue Funds in FY10, previously as General Fund. Tennessee Valley Regional Communication is new in FY11. Beginning balance of FY09/10 has been adjusted to reflect these changes.

# City of Chattanooga, Tennessee

## Special Revenue Funds

Schedule of Revenues, Expenditures, and Changes in Fund Balance  
Years Ended June 30, 2009 - 2012

	FY08/09	FY09/10	Unaudited FY10/11	Budget FY11/12
FUND BALANCE at beginning of year	<u>11,176,060</u>	<u>10,557,831</u>	<u>10,791,021</u>	<u>11,343,209</u>
<b>Revenues</b>				
Taxes	3,893,990	4,058,621	4,746,845	4,548,500
Licenses and permits	-	540,256	514,375	253,377
Intergovernmental Revenues	22,629,694	28,809,943	30,257,491	21,876,407
Charges for Services	286,728	624,954	648,692	1,321,600
Fines, forfeitures and penalties	-	-	48,642	140,700
Interest Income	138,530	92,922	78,144	20,000
Contributions and donations	104,017	113,104	254,286	-
Prior Year Surplus	-	-	-	387,866
Miscellaneous Revenues	1,250,760	1,705,159	1,766,523	1,219,739
Total Revenues	<u>28,303,719</u>	<u>35,944,959</u>	<u>38,314,998</u>	<u>29,768,189</u>
<b>Expenditures</b>				
General Government	5,809,428	10,218,794	12,049,041	15,260,234
Public safety	175,993	384,640	463,112	312,000
Public Works	4,521,953	3,940,663	4,224,891	4,315,000
Social Services	17,712,991	22,890,301	16,523,750	14,500,143
Capital Outlay/Fixed Assets	401,016	-	5,107,312	583,024
Total Expenditures	<u>28,621,381</u>	<u>37,434,398</u>	<u>38,368,106</u>	<u>34,970,401</u>
Excess (deficiency) of revenues over expenditures	(317,662)	(1,489,439)	(53,108)	(5,202,212)
<b>Other Financing Sources (Uses)</b>				
Operating transfers in	3,973,477	5,356,881	5,213,985	9,296,718
Operating transfers out	(6,068,966)	(3,634,252)	(4,608,689)	(4,094,506)
Proceeds of bonds and notes	-	-	-	-
Total other financing sources (uses)	<u>(2,095,489)</u>	<u>1,722,629</u>	<u>605,296</u>	<u>5,202,212</u>
Net change in Fund Balance	<u>(2,413,151)</u>	<u>233,190</u>	<u>552,188</u>	<u>-</u>
FUND BALANCE at end of year	<u>8,762,909</u>	<u>10,791,021</u>	<u>11,343,209</u>	<u>11,343,209</u>

Regional Planning Agency, Air Pollution Control Bureau, Scenic Cities Beautiful funds were recategorized as Special Revenue Funds in FY10, previously as General Fund. Tennessee Valley Regional Communication is new in FY11. Beginning balance of FY09/10 has been adjusted to reflect these changes.

# City of Chattanooga, Tennessee

## Debt Service Fund

Schedule of Revenues, Expenditures, and Changes in Fund Balance -  
Years Ended June 30, 2009 - 2012

	FY08/09	FY09/10	Unaudited FY10/11	Budget FY11/12
FUND BALANCE at beginning of year	<u>8,925,003</u>	<u>8,925,003</u>	<u>4,870,365</u>	<u>4,954,373</u>
Revenues				
Intergovernmental funds	1,286,950	1,286,612	674,423	1,118,255
Other	<u>367</u>	<u>19,437</u>	<u>-</u>	<u>-</u>
Total Revenues	<u>1,287,317</u>	<u>1,306,049</u>	<u>674,423</u>	<u>1,118,255</u>
Expenditures				
Principal retirement	9,591,682	12,532,082	13,007,185	12,762,130
Interest	6,236,744	7,147,952	7,096,207	6,756,270
Fiscal agent fees	<u>96,307</u>	<u>93,970</u>	<u>114,804</u>	<u>100,000</u>
Total Expenditures	<u>15,924,733</u>	<u>19,774,004</u>	<u>20,218,196</u>	<u>19,618,400</u>
Excess (deficiency) of revenues over expenditures	<u>(14,637,416)</u>	<u>(18,467,955)</u>	<u>(19,543,773)</u>	<u>(18,500,145)</u>
Other Financing Sources (Uses)				
Operating transfers in	14,637,416	14,413,317	19,627,781	18,500,145
Total other financing sources (uses)	<u>14,637,416</u>	<u>14,413,317</u>	<u>19,627,781</u>	<u>18,500,145</u>
Excess (deficiency) of revenues and other financing sources over (under) expenditures	<u>-</u>	<u>(4,054,638)</u>	<u>84,008</u>	<u>-</u>
FUND BALANCE at end of year	<u><u>8,925,003</u></u>	<u><u>4,870,365</u></u>	<u><u>4,954,373</u></u>	<u><u>4,954,373</u></u>

# City of Chattanooga, Tennessee

## Capital Funds

Schedule of Revenues, Expenditures, and Changes in Fund Balance -  
Years Ended June 30, 2009 - 2012

	FY08/09	FY09/10	Unaudited FY10/11	Budget FY11/12
FUND BALANCE at beginning of year	<u>16,995,039</u>	<u>32,923,230</u>	<u>36,787,650</u>	<u>22,909,235</u>
Revenues				
Intergovernmental Revenues	1,565,325	3,802,069	5,241,318	9,886,397
Charges for services	-	-	-	-
Interest Income	350,453	208,397	134,691	-
Contributions and Donations	384,601	458,324	813,816	633,256
Sale of Property	-	1,036,053	114,756	-
Miscellaneous Revenues	141,815	-	7,754	-
Total Revenues	<u>2,442,194</u>	<u>5,504,843</u>	<u>6,312,335</u>	<u>10,519,653</u>
Expenditures				
General Government	4,922,781	3,668,866	2,829,507	4,587,767
Finance & Administration	2,406,154	2,145,039	3,368,476	1,660,000
Safety	3,437,966	3,201,313	2,943,900	800,000
Public Works	13,133,208	12,364,426	12,218,286	35,415,238
Parks & Recreation	10,630,645	2,616,410	2,402,969	3,090,378
Education, Arts, & Culture	401,069	281,778	-	700,000
General Services	782,594	-	-	8,097,221
Capital outlay/fixed assets	6,413,348	-	18,295	1,320,000
Total Expenditures	<u>42,127,765</u>	<u>24,277,832</u>	<u>23,781,433</u>	<u>55,670,604</u>
Excess (deficiency) of revenues over expenditures	<u>(39,685,571)</u>	<u>(18,772,989)</u>	<u>(17,469,098)</u>	<u>(45,150,951)</u>
Other Financing Sources (Uses)				
Operating transfers in	9,869,569	7,797,653	4,155,835	28,814,913
Operating transfers out	(353,043)	(251,910)	(565,152)	-
Bond/Note Proceeds	46,097,236	49,214,922	-	16,336,038
Refund Bond Escrow Agent	-	(34,123,256)	-	-
Total other financing sources (uses)	<u>55,613,762</u>	<u>22,637,409</u>	<u>3,590,683</u>	<u>45,150,951</u>
Excess (deficiency) of revenues and other financing sources over (under) expenditures	<u>15,928,191</u>	<u>3,864,420</u>	<u>(13,878,415)</u>	<u>-</u>

# City of Chattanooga, Tennessee

## Fiduciary Funds

### Statement of Changes in Fiduciary Net Assets Years Ended June 30, 2009 - 2012

	<u>FY08/09</u>	<u>FY09/10</u>	<u>Unaudited FY10/11</u>	<u>Budget FY11/12</u>
<b>ADDITIONS</b>				
Contributions:				
Employer	12,832,706	14,422,280	22,014,708	25,000,000
Employee	3,997,558	4,209,541	4,277,012	4,500,000
	<u>16,830,264</u>	<u>18,631,821</u>	<u>26,291,720</u>	<u>29,500,000</u>
Investment Income				
Net Deprec in Fair market value of investments	(116,640,489)	33,555,191	80,303,992	80,303,992
Interest	2,936,294	3,757,604	1,285,575	1,300,000
Dividends	5,881,636	3,090,130	4,933,104	4,935,000
	<u>(107,303,435)</u>	<u>40,402,925</u>	<u>86,522,671</u>	<u>86,538,992</u>
Less Investment expense	<u>(1,128,242)</u>	<u>(894,602)</u>	<u>(1,228,653)</u>	<u>(1,230,000)</u>
Net investment income (loss)	(108,950,801)	39,508,323	85,294,018	85,308,992
Total Additions	(92,120,177)	58,140,144	111,585,738	114,808,992
<b>DEDUCTIONS</b>				
Benefits paid to participants	31,137,275	33,013,568	35,481,329	35,481,000
Administrative expenses	709,354	757,459	782,722	482,000
Total Deductions	<u>31,846,629</u>	<u>33,771,027</u>	<u>36,264,051</u>	<u>35,963,000</u>
<b>CHANGES IN NET ASSETS</b>	(123,967,166)	24,369,117	75,321,687	78,845,992
<b>NET ASSETS, beginning</b>	<u>482,162,741</u>	<u>358,195,575</u>	<u>382,564,692</u>	<u>457,886,379</u>

# City of Chattanooga, Tennessee

## Enterprise Funds

Combining Statement of Revenues, Expenses and  
Changes in Net Assets  
Years Ended June 30, 2009 - 2012

	FY08/09	FY09/10	Unaudited FY10/11	Budget FY11/12
<b>OPERATING REVENUES</b>				
Customer Charges	57,224,233	66,448,096	70,761,624	68,112,140
Other	191,575	2,398,436	22,084	21,000
<b>Total Revenues</b>	<b>57,415,808</b>	<b>68,846,532</b>	<b>70,783,708</b>	<b>68,133,140</b>
<b>OPERATING EXPENSES</b>				
Sewer Plant Operation	26,476,148	28,119,595	30,765,264	33,289,527
Solid Waste Operation	2,737,807	2,795,870	3,130,507	3,794,545
Water Quality Management Operation	3,990,248	6,816,033	8,970,598	10,391,312
Depreciation and Amortization	11,743,946	14,853,915	16,201,619	11,173,238
Closure/Postclosure Costs	(186,674)	327,723	283,572	284,000
Other/Housing	660,023	665,891	780,939	838,000
<b>Total Operating Expenses</b>	<b>45,421,498</b>	<b>53,579,027</b>	<b>60,132,499</b>	<b>59,770,622</b>
<b>OPERATING INCOME (LOSS)</b>	<b>11,994,310</b>	<b>15,267,505</b>	<b>10,651,209</b>	<b>8,362,518</b>
<b>NONOPERATING REVENUES (EXPENSES)</b>				
Investment Income	1,200,904	634,413	65,310	569,760
Interest Expense	(5,843,846)	(5,289,152)	(4,021,220)	(4,554,042)
Intergovernmental	-	-	-	145,000
Other Income (expense)	-	16,427	-	(2,373,236)
Net Gain on Sale of Property	-	-	-	-
<b>Total Nonoperating Rev. (Exp.)</b>	<b>(4,642,942)</b>	<b>(4,638,312)</b>	<b>(3,955,910)</b>	<b>(6,212,518)</b>
<b>INCOME (LOSS) BEFORE CONTRIBUTIONS TRANSFERS AND SPECIAL ITEM</b>	<b>7,351,368</b>	<b>10,629,193</b>	<b>6,695,299</b>	<b>2,150,000</b>
Capital Contributions	194,551	359,723	50,000	-
Operating Transfers In	712,002	87,963	239,508	-
Operating Transfers Out	(14,000)	(150,000)	(5,833,000)	(2,150,000)
<b>NET INCOME (LOSS) BEFORE EXTRAORDINARY LOSS</b>	<b>8,243,921</b>	<b>10,926,879</b>	<b>1,151,807</b>	<b>-</b>
<b>NET INCOME (LOSS)</b>	<b>8,243,921</b>	<b>10,926,879</b>	<b>1,151,807</b>	<b>-</b>
<b>NET ASSETS - Beginning</b>	<b>268,483,869</b>	<b>276,727,789</b>	<b>287,654,668</b>	<b>288,806,475</b>
<b>NET ASSETS - Ending</b>	<b>276,727,789</b>	<b>287,654,668</b>	<b>288,806,475</b>	<b>288,806,475</b>

# City of Chattanooga, Tennessee

## Internal Service Funds

Combining Statement of Revenues, Expenses, and Changes in Net Assets  
Years Ended June 30, 2009 - 2012

	<u>FY08/09</u>	<u>FY09/10</u>	<u>Unaudited FY10/11</u>	<u>Budget FY11/12</u>
<b>OPERATING REVENUES</b>				
Billings to Departments	36,275,028	37,555,068	33,724,729	52,390,612
Other	6,622,213	7,045,733	12,690,726	10,000
Intergovernmental Revenue	-	-	-	-
Misc Revenue	-	-	-	-
Prior Year surplus	-	-	-	2,500,000
Total Operating Revenues	<u>42,897,241</u>	<u>44,600,801</u>	<u>46,415,455</u>	<u>54,900,612</u>
<b>OPERATING EXPENSES</b>				
Repairs & Maintenance - Amnicola	3,089,845	3,446,612	3,566,002	3,562,872
Repairs & Maintenance - 12th St	3,149,319	2,945,043	3,257,795	3,101,208
Operations - Amnicola	1,045,883	1,058,658	1,120,910	1,288,696
Operations - 12th St	2,279,298	2,016,667	2,684,664	2,698,153
Fleet Leasing Capital Recovery	1,447,668	1,849,912	3,303,100	11,125,000
Fleet Leasing Operations	728,544	1,079,724	1,247,329	1,795,394
Judgments & Costs	1,754,604	3,187,835	1,343,052	698,000
Water System	-	-	4,918	50,000
Claims & Tort Liabilities	287,364	152,187	325,592	175,000
Special Counsel	272,754	177,289	189,856	77,000
TAWC Rate Hearing	-	-	265,219	-
Employee Healthcare	23,630,808	24,950,539	20,604,335	22,589,443
Pensioner Healthcare	424,458	540,325	465,912	510,873
On Site Pharmacy	428,776	919,320	4,570,900	5,005,043
On Site Clinic & Wellness	1,678,244	2,016,126	2,098,311	6,223,930
Total Operating Expenses	<u>40,217,565</u>	<u>44,340,237</u>	<u>45,047,895</u>	<u>58,900,612</u>
OPERATING INCOME (LOSS)	<u>2,679,676</u>	<u>260,564</u>	<u>1,367,560</u>	<u>(4,000,000)</u>
TRANSFERS IN	(9,676)	-	-	4,000,000
TRANSFERS OUT	-	(87,963)	-	-
CHANGES IN NET ASSETS	<u>2,670,000</u>	<u>172,601</u>	<u>1,367,560</u>	<u>-</u>
Net Assets, beginning of year	<u>14,430,022</u>	<u>17,100,022</u>	<u>17,272,623</u>	<u>18,640,183</u>
Net Assets, ending of year	<u>17,100,022</u>	<u>17,272,623</u>	<u>18,640,183</u>	<u>18,640,183</u>





# Undesignated General Fund

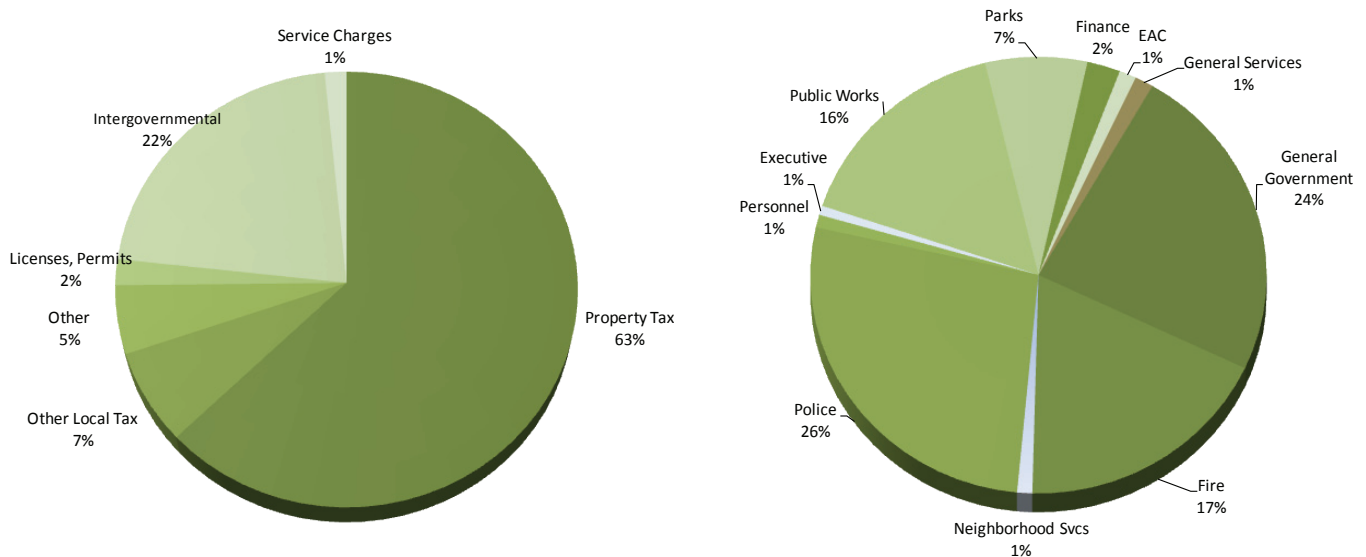
## Fund Structure

The Undesignated General Fund accounts for all financial resources applicable to the general operations of city government which are not accounted for in another fund. This fund is the only unrestricted fund of a government unit. The basis of budgeting is modified accrual. Undesignated general fund operations budget is \$201,255,000. The charts on this page relate to the undesignated general fund operations. In FY 2012, the budgeted revenues and expenses for all reported General Fund is \$218,190,841 including designated general government operations totaling \$16,935,841. The largest is the Economic Development Fund with a budget of \$10,983,200.

The major revenues of the general fund include: property taxes; other local taxes; licenses and permits; fines, forfeitures, and penalties; investment income; revenue from other agencies; and services charges. Departments of the General Fund include: General Government which includes Debt Service and Supported Agencies; Executive Branch; Finance & Administration; General Services; Personnel; Neighborhood Services; Police; Fire; Public Works; Parks & Recreation; and Education, Arts, & Culture.

## Fiscal Year 2011/2012

### Undesignated Revenues & Appropriations \$201,255,000

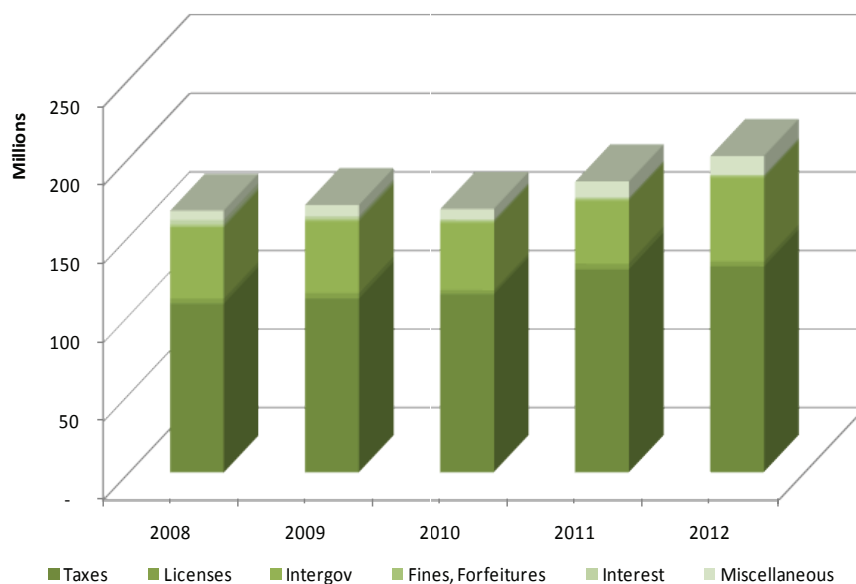


Undesignated General Fund Revenue Summary						
	Actual 09	Actual 10	Budget 11	Budget 12	Inc(Dec)	% chg
Undesignated General Fund:						
Property Tax	94,511,059	97,196,852	116,317,700	117,026,660	708,960	0.61%
Other Local Taxes	13,790,728	13,329,440	12,860,000	13,979,500	1,119,500	8.71%
Licenses & Permits	3,095,375	3,068,471	3,558,600	3,098,700	(459,900)	-12.92%
Fines, Forfeitures, & Penalties	1,492,303	1,426,587	1,467,800	1,215,600	(252,200)	-17.18%
Investment Income	1,505,199	584,387	525,500	462,900	(62,600)	-11.91%
Revenue from Other Agencies	43,960,318	42,290,079	40,176,100	53,491,540	13,315,440	33.14%
Service Charges	3,371,817	3,518,935	2,896,400	2,799,500	(96,900)	-3.35%
Miscellaneous Revenues	2,772,715	3,078,219	2,947,400	3,041,300	93,900	3.19%
Transfers In	3,468,796	4,285,201	4,438,500	6,139,300	1,700,800	38.32%
Revenue from Fund Balance	-	-	-	-	-	N/C
<b>Grand Totals</b>	<b>167,968,310</b>	<b>168,778,171</b>	<b>185,188,000</b>	<b>201,255,000</b>	<b>16,067,000</b>	<b>8.68%</b>

## Revenues

The proposed Budget for FY 2012 shows an increase of \$16,067,000 or 8.68%, includes transfers in. The increase is primarily due to the expiration of The Sales Tax Agreement with Hamilton County dated 1966. Previously, Hamilton County was receiving a portion of the City's sales tax dollars to be distributed to certain specified agencies. In FY 2012, these dollars will remain with the City. Current Local Option Sales Tax is estimated to increase \$12,014,900 or 48.76%, State Sales Tax is estimated to increase \$724,900 or 7.48%. Property Taxes (including PILOTs) are expected to increase by \$708,960 or 0.61%, and Franchise Taxes are expected to increase \$561,000 or 24.1% for the City in FY 2012.

**General Fund Revenues by Source**



# Property Taxes

**FY 2012 Estimate:** **\$117,026,660**  
**% of General Fund:** **58.15%**  
**Growth From FY 11:** **708,960**  
**Change:** **0.61%**

Current Real Property Taxes remain the primary source of funds for the City of Chattanooga, with the FY 2012 estimate of \$106,442,960 representing 52.89% of the total undesignated General Fund Budget. All property tax estimates inclusive of delinquencies and in lieu of tax payments total \$117,026,660 or 58.15% of the total undesignated General Fund budget. The current tax rate is \$2.309 per \$100 of the assessed valuation. This is considerably less than the 1995 rate of \$2.98, and is the lowest tax rate in nearly 50 years. Revenues generated in 1997 with a \$2.70 tax rate amounted to \$61,533,569, while the estimate for FY 2012 is \$117,026,660, an increase of \$708,960 or .61%. Assessments for 1997 were \$2,295,859,675. This figure has risen to \$4,808,789,510 in 2011, an increase of \$2,512,899,835 or 109.45% in the last 14 years. Based on the City's economic climate, this trend is expected to continue.

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

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

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

Fiscal Year	Tax Rate	Event
93/1994	2.62	
94/1995	2.98	City Tax Increase
95/1996	2.98	
96/1997	2.70	Property Reappraisal
97/1998	2.31	City Tax Decrease
98/1999	2.31	
99/2000	2.31	
00/2001	2.31	
01/2002	2.516	City Tax Increase
02/2003	2.516	
03/2004	2.516	
04/2005	2.516	
05/2006	2.202	Property Reappraisal
06/2007	2.202	
07/2008	2.202	
08/2009	2.202	
09/2010	1.939	Property Reappraisal
10/2011	2.309	City Tax Increase
11/2012	2.309	

The 1995 increase in tax rates from \$2.62 to \$2.98 was the first tax increase imposed by the City since 1987 and was imposed primarily to provide funds for capital purposes. In FY02, a reappraisal year, the new certified tax rate was \$2.036. A property tax increase of \$0.48 was approved increasing the rate to \$2.516. After the reappraisal in FY06, the tax rate was decreased to \$2.202. FY10 was a reappraisal year resulting in a decrease to \$1.939. In FY11, the City Council approved a \$0.37 or 19% increase in the tax rate. The approved rate is \$2.309. A one penny increase produces additional income of \$467,442. Current City policy for budgeting is to estimate collections at 95% of the property tax levy.

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



**Payments In Lieu of Taxes.** Through a series of tax incentives and agreements the City receives sizeable in lieu of tax payments each year. Companies paying in lieu of taxes include Tennessee Valley Authority, Regis Corporation, American Plastics Inc, Signal Mountain Cement, Kenco Group, Blue Cross Blue Shield, US Express, United Packers of Chattanooga, Alstom and Gestamp. The collection of in lieu of taxes accounts for \$5,133,100, or 2.55% of the operating budget in FY12.

Pursuant to Tennessee Code Annotated 5-52-301 to 7-52-310, known as the Municipal Electric System Tax Equivalent Law of 1987, the minimum levy for the EPB is \$2,296,692, according to a new formula specified in the 1987 Law based on a revenue floor of \$5,635,434. This revenue floor was exceeded in fiscal year 1994, resulting in a calculation which generated less PILOT collection for the City. The estimate to be received from Electric Power Board for FY 2012 is \$6,139,300, which is 38.32% over FY11. The EPB Internet in lieu of tax due from the EPB is \$197,000, a 62.81% increase over FY11. The Fiber Optics increase \$235,200 or 330.8% over FY11. The EPB PILOT was reclassified in FY06 to a transfer in to properly reflect EPB's status as a city owned entity.

## Other Local Taxes:

<b>FY 2012 Estimate:</b>	<b>\$13,979,500</b>
<b>% of General Fund:</b>	<b>6.95%</b>
<b>Increase From FY 11:</b>	<b>1,119,500</b>
<b>Change:</b>	<b>8.71%</b>

### Gross Receipts Taxes

<b>FY 2012 Estimate:</b>	<b>\$3,672,000</b>
<b>of General Fund:</b>	<b>1.82%</b>
<b>Growth From FY 11:</b>	<b>345,200</b>
<b>Change:</b>	<b>10.38%</b>

Even though Gross Receipts Taxes are a steady source in the General Fund, they represent only 1.82% of total collections this year. The trend over the past five years shows a slight downturn of collections for the previous three years, but the recovering economic conditions in FY11 is expected to produce an increase in growth for FY12.

### Beer & Liquor Taxes

<b>FY 2012 Estimate:</b>	<b>\$7,311,200</b>
<b>% of General Fund:</b>	<b>3.63%</b>
<b>Growth From FY 11:</b>	<b>403,200</b>
<b>Change:</b>	<b>5.84%</b>

Beer & Liquor Taxes make up approximately half of Other Local Taxes. They represent 52% of total collections each year. The trend over the past five years shows a downturn for the last two years, but this year an increase is expected.

## Other Local Taxes



## Licenses & Permits:

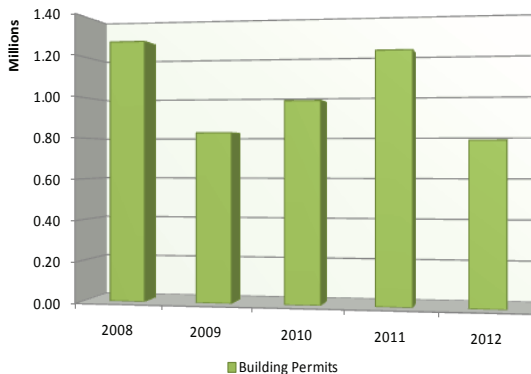
<b>FY 2012 Estimate:</b>	<b>\$3,098,700</b>
<b>% of General Fund:</b>	<b>1.54%</b>
<b>Decline from FY 11:</b>	<b>(459,900)</b>
<b>% Change:</b>	<b>-12.92%</b>

### Building Permits

<b>FY 2012 Estimate :</b>	<b>\$785,400%</b>
<b>% of General Fund:</b>	<b>0.39%</b>
<b>Decline from FY 11:</b>	<b>(425,000)</b>
<b>% Change:</b>	<b>-35.11%</b>

Building Permits are the single greatest revenue generator in the category of Licenses & Permits. As shown in the chart below, revenue budgets for Building Permits have declined thru 2009, reflecting the weakening of the housing market over that period of time. The economic events of FY09 significantly hurt the housing market resulting in a drop in building and other construction permits. Due to incoming industry in Chattanooga, Permits are starting to show an increase again, but were not as high as expected in FY11. Actual revenue in FY11 was 12% below budget.

### Building Permits



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

## Revenue from Other Agencies:

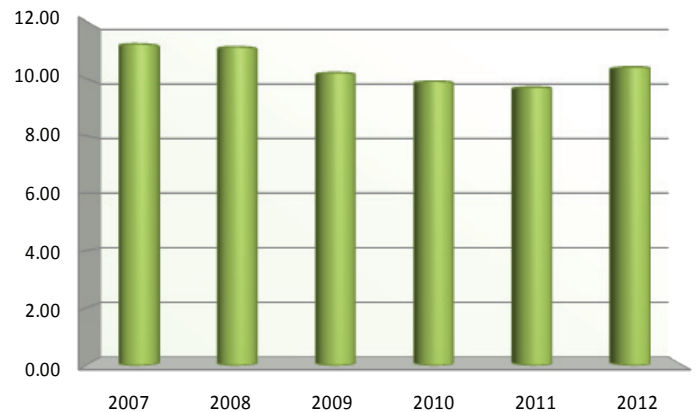
<b>FY 2012 Estimate:</b>	<b>\$53,491,540</b>
<b>% of General Fund:</b>	<b>26.58%</b>
<b>Growth From FY 11:</b>	<b>13,315,440</b>
<b>% Change:</b>	<b>33.14%</b>

### City Allocation State Sales Tax

<b>FY 2012 Estimate:</b>	<b>\$10,420,100</b>
<b>% of General Fund :</b>	<b>5.18%</b>
<b>Growth From FY 11:</b>	<b>724,900</b>
<b>% Change:</b>	<b>7.48%</b>

The State of Tennessee imposes a 7% tax on sales. Under TCA 67-6-103(3)(A), 5.5% to 5.75% is returned to all municipalities. This distribution is based on a population figure from the latest certified census. The City of Chattanooga has a certified population of 171,349 and its per capita allocation from state sales tax for Fiscal Year 2011 was \$63.98. In 2012, the per capita allocation is \$64.65, with a population of 167,674. The State Sales Tax is expected to increase by 7.48% or \$724,900 in FY 2012. This suggests that the economy will remain weak and that consumers may be selective on their purchases of goods and services.

### State Sales Tax



**Local Option Sales Taxes**

<b>FY 2012 Estimate :</b>	<b>\$36,657,700</b>
<b>% of General Fund:</b>	<b>18.21%</b>
<b>Growth From FY 11:</b>	<b>12,014,900</b>
<b>% Change:</b>	<b>48.76%</b>

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

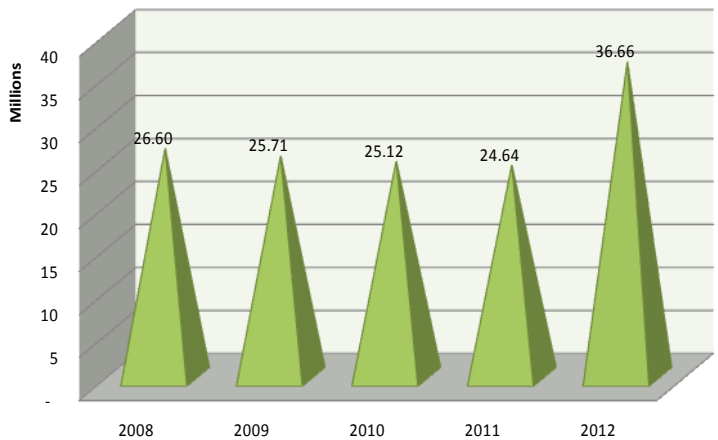
The revenues from the county-wide sales tax are distributed pursuant to the provisions of the Act and other provisions of the Tennessee Code Annotated. Fifty percent of the revenues raised through a county wide sales tax are directed to education. The Economic Development Fund accounts for 1/2 cent of the sales tax collected. Prior to FY2012, the other fifty percent of the revenues raised in the City of Chattanooga went to Hamilton County based on an agreement from 1966 to be used to fund agencies.

The increase in FY2012 is primarily due to the expiration of the 1966 Sales Tax agreement, which will return the City's portion of the Sales Tax dollars to the City's budget.

From FY2007 thru FY2008 there was growth in County-Wide sales tax revenues. This was a reflection of the economic growth that has taken place in Hamilton County during that time period. Beginning in FY2009 there was a steady decline due to the current economic climate. In FY2011 moving into FY2012 this is expected to improve,

The Local Option Sales Tax represents 18.21% of the total General Fund revenues for FY 2012.

**Local Option Sales Tax**



<b>Undesignated General Fund Expenditure Summary</b>						
	<b>Actual 09</b>	<b>Actual 10</b>	<b>Budget 11</b>	<b>Budget 12</b>	<b>Inc(Dec)</b>	<b>% chg</b>
<b>General Fund</b>						
General Government (1)	44,996,460	47,413,160	42,389,924	47,659,590	5,269,666	12.43%
Executive Branch	1,412,858	1,442,926	1,342,456	1,367,574	25,118	1.87%
Finance & Administration	3,776,028	3,647,809	4,474,801	4,735,979	261,178	5.84%
General Services (2)	-	-	2,501,656	2,642,487	140,831	5.63%
Personnel	6,612,456	6,896,201	1,729,850	1,909,637	179,787	10.39%
Neighborhood Services	1,990,026	1,877,782	1,987,284	2,147,967	160,683	8.09%
Police	43,384,194	41,125,562	50,737,774	54,342,130	3,604,356	7.10%
Fire	28,089,123	27,983,309	34,127,170	37,064,691	2,937,521	8.61%
Public Works	33,269,578	27,476,923	29,908,663	32,403,031	2,494,368	8.34%
Parks & Recreation	11,781,527	11,714,239	13,638,685	14,537,167	898,482	6.59%
Education, Arts, & Culture	2,086,089	2,198,944	2,349,737	2,444,747	95,010	4.04%
<b>Total General Fund</b>	<b>177,398,339</b>	<b>171,776,855</b>	<b>185,188,000</b>	<b>201,255,000</b>	<b>16,067,000</b>	<b>8.68%</b>

(1) Amount includes amendment for capital appropriation of \$1,000,000 for FY11 & \$2,000,000 in FY12.

(2) General Services reported in General Government previously.

## Expenses

### General Government

**FY 2012 Appropriation:** \$47,659,590  
**% of General Fund:** 23.68%  
**Increase From FY 11:** \$5,269,666  
**% Change:** 12.43%

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

#### **CARTA Subsidy**

**FY 2012 Appropriation:** \$4,675,000  
**% of General Fund:** 2.32%  
**Increase From FY 11:** \$444,000  
**% Change:** 10.49%

The City finances part of the Chattanooga Area Regional Transportation Authority's operating cost. The CARTA appropriation of \$4,675,000 enables CARTA to provide additional services to those citizens using bus service as their only means of transportation to work, school, shopping and other activities.

#### **Chattanooga Public Library**

**FY 2012 Appropriation:** \$5,655,773  
**% of General Fund:** 2.81%  
**Increase From FY 11:** \$2,773,305  
**% Change:** 96.21%

The City assumed full funding of the cost of the public library system as a result of the dissolution of Sales Tax Agreement with Hamilton County ending in FY 2011.

#### **Chattanooga Neighborhood Enterprises**

**FY 2012 Appropriation:** \$1,150,000  
**% of General Fund:** 0.57%  
**Increase From FY 11:** \$150,000  
**% Change:** 15.00%

This is an ongoing appropriation for efforts to upgrade housing in Chattanooga. The increase of \$150,000 in FY12 is to help fund a program for incentive for Police officers to purchase housing in revitalizing areas.

#### **Debt Service Fund**

**FY 2012 Appropriation** \$14,400,000  
**% of General Fund:** 7.16%  
**Decline From FY 11:** \$(1,094,469)  
**% Change:** -7.06%

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

#### **Renewal & Replacement**

**FY 2012 Appropriation:** \$1,500,000  
**% of General Fund:** 0.75%  
**Increase From FY 11:** \$288,823  
**% Change:** 23.85%

Funds are provided here to be distributed to various departments for use in replacing equipment. This increase is a step toward restoring the R&R allocation to \$1.5M annually.

#### **Tennessee Riverpark**

**FY 2012 Appropriation:** \$1,050,701  
**% of General Fund:** 0.52%  
**Decline From FY 11:** \$(140,479)  
**% Change:** -11.79%

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



### **Executive Branch**

<b>FY 2012 Appropriation:</b>	<b>\$1,367,574</b>
<b>% of General Fund:</b>	<b>0.68%</b>
<b>Increase From FY 11:</b>	<b>\$25,118</b>
<b>% Change:</b>	<b>1.87%</b>

The Executive Branch consists of functions under direct control of the Office of the Mayor. The Executive Branch increase is due to increases in salaries, fringe benefits and vehicle operations expense.

### **Department of Finance & Administration**

<b>FY 2012 Appropriation:</b>	<b>\$4,735,979</b>
<b>% of General Fund:</b>	<b>2.35%</b>
<b>Increase From FY 11:</b>	<b>\$261,178</b>
<b>% Change:</b>	<b>5.84%</b>

This department oversees all aspects of the City's financial program. The major expenses for this department are personnel costs, and the primary factor for the increase in FY12 is increases salaries, pension contributions and other post-employment benefits.

### **Department of General Services**

<b>FY 2012 Appropriation:</b>	<b>\$2,642,487</b>
<b>% of General Fund:</b>	<b>1.31%</b>
<b>Increase From FY 11:</b>	<b>\$140,831</b>
<b>% Change:</b>	<b>5.63%</b>

This department manages Building & Property Maintenance, Purchasing, and Real Estate. Utility expense was increased due to rising costs and demand from additional properties. In FY12, 3 positions remain frozen.

### **Department of Personnel**

<b>FY 2012 Appropriation:</b>	<b>\$1,909,637</b>
<b>% of General Fund :</b>	<b>0.95%</b>
<b>Increase From FY 11:</b>	<b>\$179,787</b>
<b>% Change:</b>	<b>10.39%</b>

The increase in appropriations in FY12 is primarily attributable to increase in the associated cost for pay increases as authorized by Ordinance # 12524.

### **Department of Neighborhood Services**

<b>FY 2012 Appropriation:</b>	<b>\$2,147,967</b>
<b>of General Fund:</b>	<b>1.03%</b>
<b>Increase From FY 11:</b>	<b>\$160,683</b>
<b>% Change:</b>	<b>8.09%</b>

The Department of Neighborhood Services increase in FY12 appropriations represent increases in salaries, pension contributions and other post-employment benefits..

### **Department of Police**

<b>FY 2012 Appropriation:</b>	<b>\$54,342,130</b>
<b>% of General Fund:</b>	<b>27.00%</b>
<b>Increase From FY 11:</b>	<b>\$3,604,356</b>
<b>% Change:</b>	<b>7.10%</b>

In FY12, increases are due to increases in fringes for health, retiree medical (OPEB) and pension. Also included in their appropriation is a \$600,00 for the career ladder program for Police Officers.

### **Department of Fire**

<b>FY 2012 Appropriation:</b>	<b>\$37,064,691</b>
<b>% of General Fund:</b>	<b>18.42%</b>
<b>Increase From FY 11:</b>	<b>\$2,937,521</b>
<b>% Change:</b>	<b>8.61%</b>

The increase in appropriations for FY2012 are to address the pay anomaly for sworn personnel and for salaries and benefits of staffing new Station #3 and an academy including the associated operational cost. This will ensure that the Fire Department maintains the #2 ISO rating and continues providing exceptional Fire protection services to the citizens of Chattanooga.

### **Department of Public Works**

<b>FY 2012 Appropriation:</b>	<b>\$32,403,031</b>
<b>% of General Fund:</b>	<b>16.10%</b>
<b>Increase from FY 11:</b>	<b>\$2,494,368</b>
<b>% Change:</b>	<b>8.34%</b>

The Department of Public Works General Fund increase in FY12 appropriations represent increases in salaries, pension contributions and other post-employment benefits. Also included in the Public Works budget is an appropriation of \$2M to capital for street paving.

### **Department of Parks & Recreation**

<b>FY 2012 Appropriation:</b>	<b>\$14,537,167</b>
<b>% of General Fund:</b>	<b>7.22%</b>
<b>Increase From FY 11:</b>	<b>\$898,482</b>
<b>% Change:</b>	<b>6.59%</b>

The overall increase in the budget for FY12 reflects an increase in personnel costs as well as the addition of 3 positions for the Hixson Recreation Center.

### **Education, Arts, & Culture**

<b>FY 2012 Appropriation:</b>	<b>\$2,444,747</b>
<b>% of General Fund:</b>	<b>1.21%</b>
<b>Increase From FY 11:</b>	<b>\$95,010</b>
<b>% Change:</b>	<b>4.04%</b>

The FY12 increase is attributed to increase in utilities, processing fees, & staffing costs. EAC had 1 frozen position valued at \$33,598.

Undesignated General Fund Revenue							
Source	Actual 09	Actual 10	Budget 11	Budget 12	Inc(Dec)	% chg	% of total
<b>Property Taxes:</b>							
Current Property Taxes	87,144,122	88,829,178	107,932,400	106,442,960	(1,489,440)	-1.38%	52.89%
Interest & Penalty-Current Year	116,718	148,815	100,000	150,000	50,000	50.00%	0.07%
Interest & Penalty-Prior Year	724,611	746,396	725,000	725,000	-	0.00%	0.36%
Prior Year Property Taxes	3,716,741	3,311,966	3,500,000	4,290,000	790,000	22.57%	2.13%
City Fee-Collection of Delinquent taxes	174,968	240,216	200,000	285,600	85,600	42.80%	0.14%
Payments in Lieu of Taxes	2,633,899	3,920,281	3,860,300	5,133,100	1,272,800	32.97%	2.55%
<b>Total Property Tax</b>	<b>\$ 94,511,059</b>	<b>\$ 97,196,852</b>	<b>\$ 116,317,700</b>	<b>\$ 117,026,660</b>	<b>\$ 708,960</b>	<b>0.61%</b>	<b>58.15%</b>
<b>Other Local Taxes:</b>							
Franchise Taxes-Chatt Gas	301,071	289,883	315,000	1,100,000	785,000	249.21%	0.55%
Franchise Taxes-Century Tel	26,164	17,142	26,400	21,500	(4,900)	-18.56%	0.01%
Corporate Excise Tax-State	275,637	224,020	224,000	41,000	(183,000)	-81.70%	0.02%
Franchise Taxes-CCTV	1,883,462	1,941,254	1,980,100	1,740,000	(240,100)	-12.13%	0.86%
Franchise Taxes-AT&T Mobility	-	-	-	21,000	21,000	N/C	0.01%
Liquor Taxes	1,957,073	2,160,674	1,996,200	1,958,200	(38,000)	-1.90%	0.97%
Beer Taxes	5,437,519	4,902,027	4,911,800	5,353,000	441,200	8.98%	2.66%
Gross Receipts Taxes-Interest & Penalty	87,515	59,569	76,400	70,000	(6,400)	-8.38%	0.03%
Gross Receipts Tax	3,818,398	3,731,345	3,326,800	3,672,000	345,200	10.38%	1.82%
Local Litigation Taxes	3,889	3,526	3,300	2,800	(500)	-15.15%	0.00%
<b>Total Other Local Taxes</b>	<b>\$ 13,790,728</b>	<b>\$ 13,329,440</b>	<b>\$ 12,860,000</b>	<b>\$ 13,979,500</b>	<b>\$ 1,119,500</b>	<b>8.71%</b>	<b>6.95%</b>
<b>Licenses &amp; Permits.:</b>							
Motor Vehicle License	425,620	404,595	380,000	378,900	(1,100)	-0.29%	0.19%
Business License excluding Liquor	147,820	101,130	147,800	3,400	(144,400)	-97.70%	0.00%
Building Permits	823,983	976,155	1,210,400	785,400	(425,000)	-35.11%	0.39%
Other Licenses,Permits, Fees	1,697,952	1,586,591	1,820,400	1,931,000	110,600	6.08%	0.96%
<b>Total Licenses &amp; Permits</b>	<b>\$ 3,095,375</b>	<b>\$ 3,068,471</b>	<b>\$ 3,558,600</b>	<b>\$ 3,098,700</b>	<b>\$ (459,900)</b>	<b>-12.92%</b>	<b>1.54%</b>
<b>Fines, Forfeitures, &amp; Penalties:</b>							
City Court Fines	697,048	617,019	609,100	543,900	(65,200)	-10.70%	0.27%
Criminal Court Fines	135,632	155,746	153,500	110,000	(43,500)	-28.34%	0.05%
Parking Ticket Fines	650,987	577,052	700,400	560,500	(139,900)	-19.97%	0.28%
Other Fines Forfeitures, & Penalties	8,636	76,770	4,800	1,200	(3,600)	-75.00%	0.00%
<b>Total Fines, Forfeitures, &amp; Penalties</b>	<b>\$ 1,492,303</b>	<b>\$ 1,426,587</b>	<b>\$ 1,467,800</b>	<b>\$ 1,215,600</b>	<b>\$ (252,200)</b>	<b>-17.18%</b>	<b>0.60%</b>
<b>Investment Income</b>							
Interest on Investments	1,498,259	554,057	493,800	428,300	(65,500)	-13.26%	0.21%
Sale of Back Tax Lots	4,278	15,710	17,000	17,000	-	0.00%	0.01%
Sale of City Owned Property	-	9,855	9,900	9,900	-	0.00%	0.00%
Other Sales	2,662	4,765	4,800	7,700	2,900	60.42%	0.00%
<b>Total Investment Income</b>	<b>\$ 1,505,199</b>	<b>\$ 584,387</b>	<b>\$ 525,500</b>	<b>\$ 462,900</b>	<b>\$ (62,600)</b>	<b>-11.91%</b>	<b>0.23%</b>

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Undesignated General Fund Revenue Source	Actual 09	Actual 10	Budget 11	Budget 12	Inc(Dec)	% chg	% of total
<b>Revenue From Other Agencies:</b>							
Local Option Sales Taxes-GF	25,710,248	25,116,025	24,642,800	36,657,700	12,014,900	48.76%	18.21%
State Beer Tax	81,138	77,086	77,100	81,400	4,300	5.58%	0.04%
Hall Income Tax	3,561,959	2,578,926	1,500,000	1,800,000	300,000	20.00%	0.89%
State Sales Tax	10,252,124	9,904,220	9,695,200	10,420,100	724,900	7.48%	5.18%
State Mixed Drink Tax	1,763,451	1,888,061	1,910,800	1,919,000	8,200	0.43%	0.95%
State Gas Inspection Fees	334,218	318,287	288,800	335,500	46,700	16.17%	0.17%
State Maintenance of Streets	303,031	334,015	318,300	320,000	1,700	0.53%	0.16%
State Alcohol Beverage Tax	96,760	99,820	96,000	107,500	11,500	11.98%	0.05%
State-Special Training Funds	474,600	484,200	469,800	469,800	-	0.00%	0.23%
State-Telecom Sales Tax	18,901	13,500	12,600	11,000	(1,600)	-12.70%	0.01%
State-Misc Receipts	-	77,042	-	-	-	N/C	0.00%
Ham.County-Ross Landing Plaza	942,561	897,203	936,900	1,093,740	156,840	16.74%	0.54%
Ham.County-Radio & Electronics	151,108	151,089	-	-	-	N/C	0.00%
Miscellaneous	270,219	350,605	227,800	275,800	48,000	21.07%	0.14%
<b>Total Revenue from Other Agencies</b>	<b>\$ 43,960,318</b>	<b>\$ 42,290,079</b>	<b>\$ 40,176,100</b>	<b>\$ 53,491,540</b>	<b>\$ 13,315,440</b>	<b>33.14%</b>	<b>26.58%</b>
<b>Service Charges:</b>							
City Court Cost	279,944	286,455	240,800	207,500	(33,300)	-13.83%	0.10%
Clerk's Fee	1,132,099	1,019,769	1,011,600	898,900	(112,700)	-11.14%	0.45%
State Court Cost	2,764	2,498	2,700	2,500	(200)	-7.41%	0.00%
Other Charges for Services	1,791,995	202,400	1,559,300	1,559,300	-	0.00%	0.77%
Service Charges	1,826,350	2,210,213	1,520,100	1,690,600	170,500	11.22%	0.84%
<b>Total Service Charges</b>	<b>\$ 3,371,817</b>	<b>\$ 3,518,935</b>	<b>\$ 2,896,400</b>	<b>\$ 2,799,500</b>	<b>\$ (96,900)</b>	<b>-3.35%</b>	<b>1.39%</b>
<b>Miscellaneous Revenues:</b>							
Indirect Cost	2,585,866	2,789,981	2,815,900	2,815,900	-	0.00%	1.40%
Other General Government Misc.	186,849	288,238	131,500	225,400	93,900	71.41%	0.11%
<b>Total Miscellaneous Revenues</b>	<b>\$ 2,772,715</b>	<b>\$ 3,078,219</b>	<b>\$ 2,947,400</b>	<b>\$ 3,041,300</b>	<b>\$ 93,900</b>	<b>3.19%</b>	<b>1.51%</b>
<b>Transfers In</b>	<b>3,468,796</b>	<b>4,285,201</b>	<b>4,438,500</b>	<b>6,139,300</b>	<b>1,700,800</b>	<b>38.32%</b>	<b>3.05%</b>
<b>Grand Totals</b>	<b>\$ 167,968,310</b>	<b>\$ 168,778,171</b>	<b>\$ 185,188,000</b>	<b>\$ 201,255,000</b>	<b>\$ 16,067,000</b>	<b>8.68%</b>	<b>100.00%</b>

Undesignated General Fund Expenditure Summary							
	Actual 09	Actual 10	Budget 11	Budget 12	Inc(Dec)	% chg	% of Total
<b>General Government &amp; Agencies:</b>							
Air Pollution	270,820	270,820	270,820	270,820	-	0.00%	0.13%
Allied Arts	255,000	231,250	161,200	176,472	15,272	9.47%	0.09%
Bessie Smith Cultural Center	70,000	64,000	54,000	54,000	-	0.00%	0.03%
Alexian Brothers/Sr Neighbors	-	22,094	17,700	12,720	(4,980)	-28.14%	0.01%
CARCOG & SETDD	31,038	31,111	36,038	36,038	-	0.00%	0.02%
CARTA	3,851,000	3,851,000	4,231,000	4,675,000	444,000	10.49%	2.32%
Carter Street Corporation	200,000	185,000	161,257	200,000	38,743	24.03%	0.10%
Chattanooga Area Food Bank	-	15,000	12,700	-	(12,700)	-100.00%	0.00%
Chattanooga Urban League	50,000	50,000	42,200	50,000	7,800	18.48%	0.02%
Chattanooga Comm Resource Cntr	2,250	-	-	-	-	N/A	0.00%
Chattanooga History Center	24,000	18,000	15,200	15,200	-	0.00%	0.01%
Chattanooga Neighborhood Enterprises	1,000,000	900,000	1,000,000	1,150,000	150,000	15.00%	0.57%
Children's Advocacy Center	30,000	22,500	19,000	19,000	-	0.00%	0.01%
Children's Home - Chambliss Shelter	-	-	-	275,000	275,000	N/A	0.14%
Choose Chattanooga	25,000	20,000	16,900	16,900	-	0.00%	0.01%
City Code Revision	6,428	-	-	-	-	N/A	0.00%
Community Foundation Scholarships	160,000	120,000	101,300	101,300	-	0.00%	0.05%
Community Impact Fund	300,000	208,511	175,600	100,000	(75,600)	-43.05%	0.05%
Downtown Partnership	100,000	40,000	-	-	-	N/A	0.00%
RiverCity	-	-	67,500	67,500	-	0.00%	0.03%
Enterprise Center	100,000	137,500	160,500	160,500	-	0.00%	0.08%
Enterprise South Nature Park	121,513	233,810	564,697	1,239,750	675,053	119.54%	0.62%
ESIP Security	19,180	55,496	53,827	53,827	-	0.00%	0.03%
Finley Stadium	60,000	60,000	60,000	-	(60,000)	-100.00%	0.00%
Friends of Moccasin Bend	-	30,000	25,300	30,000	4,700	18.58%	0.01%
Fortwood Center	-	-	-	105,000	105,000	N/A	0.05%
Front Porch Alliance	30,000	27,000	22,800	22,800	-	0.00%	0.01%
Go!Fest	25,000	15,000	8,440	-	(8,440)	-100.00%	0.00%
Heritage Hall Fund	57,019	62,653	62,653	62,653	-	0.00%	0.03%
Homeless Coalition	-	-	-	15,000	15,000	N/A	0.01%
Homeless Health Center	17,500	15,750	13,300	13,300	-	0.00%	0.01%
Joe Johnson Mental Health	-	-	-	60,156	60,156	N/A	0.03%
Orange Grove	-	-	-	32,000	32,000	N/A	0.02%
Partnership/Rape Crisis	-	-	-	56,522	56,522	N/A	0.03%
Public Library	2,640,000	2,659,000	2,882,468	5,655,773	2,773,305	96.21%	2.81%
Railroad Authority	55,794	-	12,281	10,311	(1,970)	-16.04%	0.01%
Regional Planning Agency	990,007	1,188,584	1,378,500	2,631,648	1,253,148	90.91%	1.31%
Scenic Cities	22,888	5,000	4,220	5,000	780	18.48%	0.00%
Signal Center	-	-	-	30,006	30,006	N/A	0.01%
Speech & Hearing Center	-	-	-	67,700	67,700	N/A	0.03%
Tennessee Riverpark	1,146,481	1,154,397	1,191,180	1,050,701	(140,479)	-11.79%	0.52%
The Team Centers/ Team Evaluation	-	-	-	50,000	50,000	N/A	0.02%
Water Quality Management Fee	81,165	274,627	300,000	356,300	56,300	18.77%	0.18%
WTCL -TV 45	60,000	45,000	50,650	80,000	29,350	57.95%	0.04%
Audits, Dues & Surveys	143,789	128,947	306,000	306,000	-	0.00%	0.15%
Capital Improvements	8,949,717	9,461,261	1,000,000	-	(1,000,000)	-100.00%	0.00%
City Attorney/Operations	1,010,754	1,108,136	1,296,155	1,387,359	91,204	7.04%	0.69%
City Attorney Liability Insurance Fund	1,700,000	3,478,237	1,360,000	1,000,000	(360,000)	-26.47%	0.50%
City Council	664,205	690,361	744,023	784,351	40,328	5.42%	0.39%
City Judges Division 1	341,615	360,515	392,195	403,374	11,179	2.85%	0.20%
City Judges Division 2	329,477	355,502	375,922	396,888	20,966	5.58%	0.20%
Contingency Fund	114,553	1,072	909,932	1,849,220	939,288	103.23%	0.92%
Debt Service Fund	10,956,089	10,906,307	15,494,469	14,400,000	(1,094,469)	-7.06%	7.16%
Election Expense	174,098	-	25,000	-	(25,000)	-100.00%	0.00%
Human Services	1,333,477	1,233,477	733,477	733,477	-	0.00%	0.36%
Internal Audit	467,159	458,219	510,345	543,732	33,387	6.54%	0.27%
Intergovernmental Relations	350,395	310,850	357,000	357,000	-	0.00%	0.18%
Pensions, FICA & UIC	62,541	95,744	133,000	133,000	-	0.00%	0.07%
T.A.P ( tuition & books)	22,187	12,262	20,000	20,000	-	0.00%	0.01%
Renewal & Replacement	533,909	466,311	1,211,177	1,500,000	288,823	23.85%	0.75%
General Services Administration	2,490,660	2,682,072	-	-	-	N/A	0.00%
Information Services	2,756,870	2,833,498	3,414,297	3,804,837	390,540	11.44%	1.89%
Telecommunications	325,955	329,107	358,049	56,975	(301,074)	-84.09%	0.03%
Sales Tax Collection	-	-	-	367,500	367,500	N/A	0.18%
311 Call Center	466,927	488,179	575,652	606,980	31,328	5.44%	0.30%
<b>Total</b>	<b>\$ 44,996,460</b>	<b>\$ 47,413,160</b>	<b>\$ 42,389,924</b>	<b>\$ 47,659,590</b>	<b>5,269,666</b>	<b>12.43%</b>	<b>23.68%</b>

Undesignated General Fund Expenditure Summary	Actual 09	Actual 10	Budget 11	Budget 12	Inc(Dec)	% chg	% of Total
<b>Department of Finance &amp; Administration</b>							
Finance Office	2,005,312	2,034,358	2,504,745	2,651,040	146,295	5.84%	1.32%
City Treasurer	725,645	707,961	836,706	865,133	28,427	3.40%	0.43%
City Court Clerk's Office	1,045,071	905,490	1,133,350	1,154,806	21,456	1.89%	0.57%
Delinquent Tax	-	-	-	65,000	65,000	N/A	0.03%
<b>Total</b>	<b>\$ 3,776,028</b>	<b>\$ 3,647,809</b>	<b>\$ 4,474,801</b>	<b>\$ 4,735,979</b>	<b>\$ 261,178</b>	<b>5.84%</b>	<b>2.35%</b>
<b>Department of Police:</b>	<b>\$ 43,384,194</b>	<b>\$ 41,125,562</b>	<b>\$ 50,737,774</b>	<b>\$ 54,342,130</b>	<b>\$ 3,604,356</b>	<b>7.10%</b>	<b>27.00%</b>
<b>Department of Fire:</b>	<b>\$ 28,089,123</b>	<b>\$ 27,983,309</b>	<b>\$ 34,127,170</b>	<b>\$ 37,064,691</b>	<b>\$ 2,937,521</b>	<b>8.61%</b>	<b>18.42%</b>
<b>Department of Public Works:</b>							
Administration	1,187,946	900,871	986,827	1,283,293	296,466	30.04%	0.64%
City Engineer	2,267,864	2,119,953	2,160,205	4,228,268	2,068,063	95.73%	2.10%
City Wide Services	4,330,094	4,052,562	4,262,528	4,328,009	65,481	1.54%	2.15%
Sewer Construction & Maintenance	2,159,014	-	-	-	-	N/A	0.00%
Land Development Office	2,677,989	2,461,333	2,692,769	2,832,174	139,405	5.18%	1.41%
Utilities	163,155	165,387	164,000	170,013	6,013	3.67%	0.08%
Pump Stations, Levee & Storm Stations	67,674	54,058	96,300	96,300	-	0.00%	0.05%
Traffic Management	2,679,534	2,508,341	2,729,476	2,986,721	257,245	9.42%	1.48%
Street Lighting	3,062,517	2,942,943	2,940,000	2,924,000	(16,000)	-0.54%	1.45%
Solid Waste Disposal	6,959,512	5,740,775	5,907,775	5,773,587	(134,188)	-2.27%	2.87%
Municipal Forestry	597,280	558,451	595,463	705,740	110,277	18.52%	0.35%
Waste Pickup - Brush	2,903,746	2,657,094	2,763,208	2,739,596	(23,612)	-0.85%	1.36%
Waste Pickup -Garbage, Trash Flash & Recycle	4,213,253	3,315,155	4,610,112	4,335,330	(274,782)	-5.96%	2.15%
<b>Total</b>	<b>\$ 33,269,578</b>	<b>\$ 27,476,923</b>	<b>\$ 29,908,663</b>	<b>\$ 32,403,031</b>	<b>\$ 2,494,368</b>	<b>8.34%</b>	<b>16.10%</b>
<b>Department of Parks &amp; Recreation:</b>							
Administration	1,081,143	744,105	880,469	1,057,629	177,160	20.12%	0.53%
Recreation	4,718,690	4,999,441	6,824,267	6,905,294	81,027	1.19%	3.43%
Parks	5,981,694	5,970,693	5,933,949	6,574,244	640,295	10.79%	3.27%
<b>Total</b>	<b>\$ 11,781,527</b>	<b>\$ 11,714,239</b>	<b>\$ 13,638,685</b>	<b>\$ 14,537,167</b>	<b>\$ 898,482</b>	<b>6.59%</b>	<b>7.22%</b>
<b>Department of Personnel:</b>							
Administration	1,103,537	918,719	1,301,391	1,455,136	153,745	11.81%	0.72%
Physicals	15,305	6,630	13,000	18,000	5,000	38.46%	0.01%
Employee's Insurance Office	306,173	253,791	295,209	315,851	20,642	6.99%	0.16%
Employee's Insurance Program	5,118,057	5,642,020	46,250	45,650	(600)	-1.30%	0.02%
Job Injury Administration	69,384	75,041	74,000	75,000	1,000	1.35%	0.04%
<b>Total</b>	<b>\$ 6,612,456</b>	<b>\$ 6,896,201</b>	<b>\$ 1,729,850</b>	<b>\$ 1,909,637</b>	<b>\$ 179,787</b>	<b>10.39%</b>	<b>100.00%</b>
<b>Department of Neighborhood Services:</b>							
Administration	532,183	494,391	550,303	628,391	78,088	14.19%	29.26%
Codes & Community Services	1,334,858	1,280,983	1,335,422	1,387,350	51,928	3.89%	64.59%
Grants Administration	67,985	47,408	46,559	77,226	30,667	65.87%	3.60%
Neighborhood Grants	55,000	55,000	55,000	55,000	-	0.00%	2.56%
<b>Total</b>	<b>\$ 1,990,026</b>	<b>\$ 1,877,782</b>	<b>\$ 1,987,284</b>	<b>\$ 2,147,967</b>	<b>\$ 160,683</b>	<b>8.09%</b>	<b>1.07%</b>
<b>Executive Branch:</b>							
Mayor's Office	822,445	865,286	937,192	968,661	31,469	3.36%	0.48%
Great Ideas Competition	6,016	-	-	-	-	N/A	0.00%
Multicultural Affairs	301,591	308,071	405,264	398,913	(6,351)	-1.57%	0.20%
Office of Faith Based Initiatives	282,806	269,569	-	-	-	N/A	0.00%
<b>Total</b>	<b>\$ 1,412,858</b>	<b>\$ 1,442,926</b>	<b>\$ 1,342,456</b>	<b>\$ 1,367,574</b>	<b>\$ 25,118</b>	<b>1.87%</b>	<b>0.68%</b>
<b>Department of Education, Arts, &amp; Culture:</b>							
Administration	325,260	341,990	357,543	401,415	43,872	12.27%	0.20%
Civic Facilities	1,443,614	1,557,522	1,683,026	1,721,640	38,614	2.29%	0.86%
Arts & Culture	317,215	299,432	309,168	321,692	12,524	4.05%	0.16%
<b>Total</b>	<b>\$ 2,086,089</b>	<b>\$ 2,198,944</b>	<b>\$ 2,349,737</b>	<b>\$ 2,444,747</b>	<b>\$ 95,010</b>	<b>4.04%</b>	<b>1.21%</b>
<b>Department of General Services:</b>							
General Services Administration	-	-	474,360	582,416	108,056	22.78%	0.29%
Purchasing	-	-	805,880	836,224	30,344	3.77%	0.42%
Building Maintenance	-	-	1,149,589	1,166,207	16,618	1.45%	0.58%
Radio & Electronics	-	-	2,237	-	(2,237)	-100.00%	0.00%
Real Estate	-	-	21,525	15,575	(5,950)	-27.64%	0.01%
Property Maintenance	-	-	32,000	26,000	(6,000)	-18.75%	0.01%
Farmer's Market Operations	-	-	16,065	16,065	-	-	0.01%
<b>Total</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 2,501,656</b>	<b>\$ 2,642,487</b>	<b>\$ 140,831</b>	<b>5.63%</b>	<b>1.31%</b>
<b>Expenditure Total</b>	<b>\$177,398,339</b>	<b>\$ 171,776,855</b>	<b>\$ 185,188,000</b>	<b>\$ 201,255,000</b>	<b>\$ 16,067,000</b>	<b>8.68%</b>	<b>100%</b>

# Special Revenue Funds

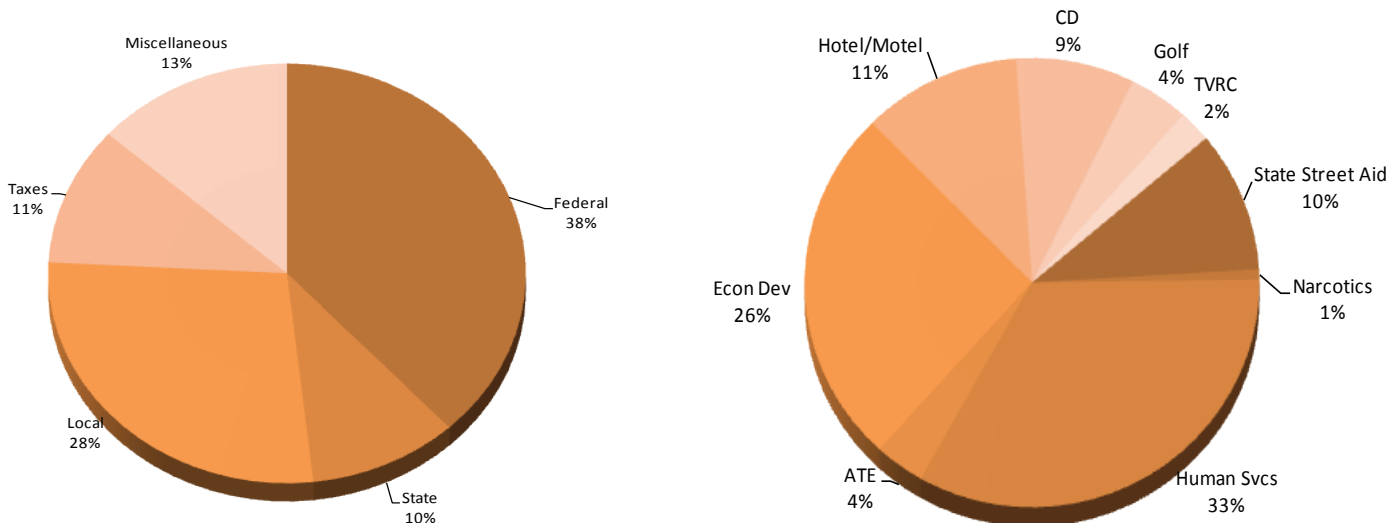
## Fund Structure

Special Revenue Funds are used to account for revenues from specific taxes or other earmarked revenue sources which by law are designated to finance particular functions or activities of government. The basis of budgeting for these funds is modified accrual. Included funds are State Street Aid, Human Services, Economic Development, Narcotics, Community Development, Hotel/Motel Occupancy Tax Fund, and Municipal Golf Course Fund. For fiscal year ended June 30, 2011 the budgeted revenue and expenses were as follows:

FY 11 Results	Budget Rev & Exp	(unaudited) FY 11 Actual Rev	(unaudited) FY 11 Actual Exp
State Street Aid	4,079,360	4,215,024	4,065,225
Human Services	16,683,724	15,854,717	16,455,501
Economic Development Fund	11,511,275	10,820,889	11,273,475
Narcotics	362,000	726,082	650,000
Hotel/Motel Tax Fund	3,889,384	4,769,629	3,901,324
Community Development Fund	6,100,000	6,100,000	6,100,000
Municipal Golf Course	1,817,360	1,817,360	1,854,196
Automated Traffic Enforcement	1,300,000	1,713,576	1,596,999
<b>Total Special Revenue Fund</b>	<b>45,743,103</b>	<b>46,017,277</b>	<b>45,896,720</b>

(1) While presented here, the Economic Development Fund, Golf Course, and Automated Traffic Enforcement are reported as a designated portion of General Fund.

## Fiscal Year 2011/2012 Revenue & Appropriation by Fund \$42,807,415



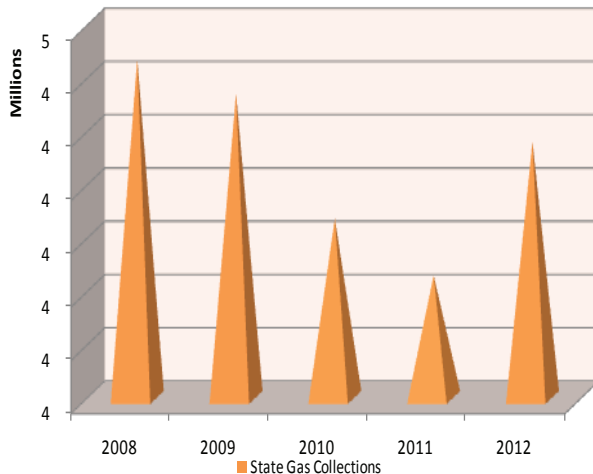
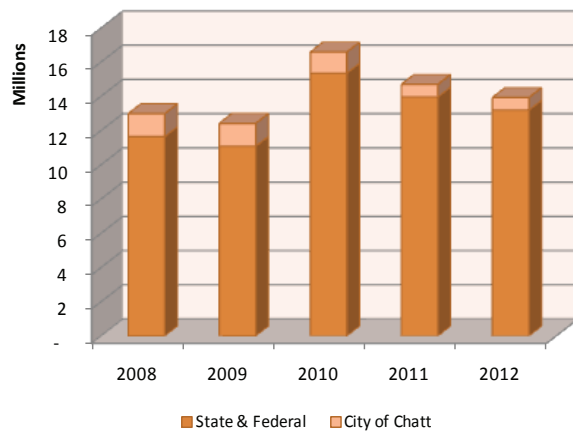
Special Revenue Fund Summary	Actual 09	Actual 10	Budget 11	Budget 12	Inc(Dec)	% chg
<b>REVENUES</b>						
State Street Aid	4,138,298	4,159,141	4,079,360	4,315,000	235,640	5.78%
Human Services	14,127,700	16,783,009	16,683,724	14,500,143	(2,183,581)	-13.09%
Economic Development Fund	9,676,860	12,587,891	10,011,275	10,983,200	971,925	9.71%
Narcotics	447,275	833,550	362,000	312,000	(50,000)	-13.81%
Hotel/Motel Tax Fund	5,605,046	4,372,109	3,889,384	4,798,500	909,116	23.37%
Community Development Fund	4,134,245	4,738,679	6,100,000	3,587,972	(2,512,028)	-41.18%
Municipal Golf Course	1,963,938	1,677,870	1,817,360	1,798,000	(19,360)	-1.07%
Automated Traffic Enforcement	1,343,065	1,830,713	1,300,000	1,524,000	224,000	17.23%
Tenn Valley Region Communication	-	-	856,954	988,600	131,646	15.36%
<b>Total Special Revenue Fund</b>	<b>41,436,427</b>	<b>46,982,962</b>	<b>45,100,057</b>	<b>42,807,415</b>	<b>(2,292,642)</b>	<b>-5.08%</b>

## Revenues

### State Street Aid

This fund was established to receive and account for the State's distribution of the gasoline fuel tax. Funds received in this fund are restricted to municipal street related projects. The allocation to cities is based on per capita and set annually by the Tennessee State Legislature.

Collections in this fund have remained fairly constant thru FY2009. In FY 10 & FY11 we saw a significant drop in state gas collections due to low usage and collections from the state. For FY12, revenue estimated to increase about 6.22% based on estimated Gas Tax collections by the State.



### Human Services Fund

Human Services receives Federal, State, and City appropriations. This fund for FY12 is estimated to decrease by 5% from FY11. The loss of the Weatherization programs in FY11 and the increased indirect costs are responsible for the FY12 decrease. The chart for revenues shows a significant increase in state and federal funding in FY10 due to additional State funds for Weatherization programs received

under the American Recovery & Reinvestment Act (ARRA).

### Economic Development Fund

In August 1997, the citizens of Chattanooga approved a half-percent tax on retail sales in the city. Revenues from this tax were shared on a 50/50 basis for education and economic development. In a county-wide election in February 2004, the residents of Hamilton County voted to increase the county-wide local option tax rate from 1.75% to 2.25% thereby repealing the city-only 1/2% tax. The additional taxes generated by the 1/2% increase in the county-wide tax will be distributed to the county, city and education in accordance with TCA 67-6-712 which requires that 50% is used for education and the remainder on a situs basis. The education component is distributed directly to the Hamilton County Department of Education. Between FY09 and FY11 there was a decreased in revenues by 12.7% due to the economic decline in sales. FY12 expects to see a growth of 7.87% over FY11.

### Narcotics Fund

Revenues come mainly from confiscated funds which include forfeited cash and proceeds from the sale of items seized. Funds are also received from Federal and State. As shown on the revenue summary on page 113,

collections have decreased by more than 14% since 2008 due to the drop in collections from federal, state, and confiscated funds. Anticipated collections overall will drop about 14% due to a drop in other one time collections no longer anticipated.

**Hotel-Motel Occupancy Privilege Tax Fund**

The City of Chattanooga has the authority to levy a privilege tax on the occupancy of hotel/motel rooms by transients. Pursuant to T.C.A 67-4-1401, et seq. and City Ordinance No 11303, the City has levied such a tax. The tax is set at 4%.

The FY12 budgeted revenue totals \$4,798,500 or 1% over FY11. The FY11 projected revenue is \$4,746,762.

**Community Development**

Annual funding is allocated by the U.S. Department of Housing and Urban Development which amounts awarded fluctuates each year.

The total FY12 decrease for this fund is \$2.5M compared to FY11. This 41% decrease in the funding is due to a reduction in funds from the Federal. As with most federal funds, allocations are being reduced due the economy.

**Municipal Golf Course Fund**

Revenues come mainly from green fees and golf cart rentals. Overall estimated revenues are expected to slightly down from FY11 budget due to storm damage.

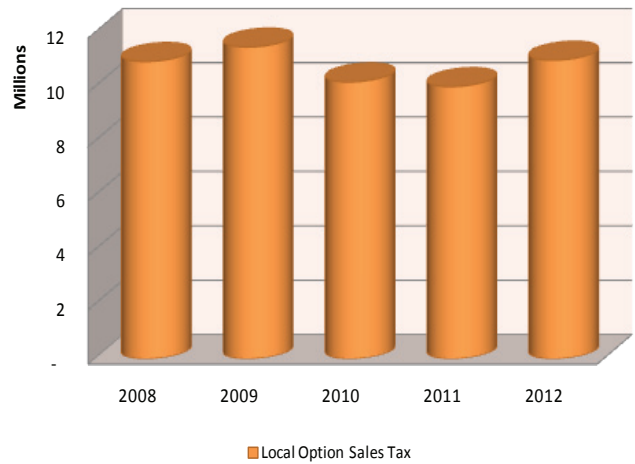
**Automated Traffic Enforcement Fund**

Revenues comes primarily from automated traffic and speeding fines. The FY12 revenues are estimated at \$1,524,000 or 17% over FY11 budget of \$1,300,000. Collections are being increased based on actual collections in FY10 and FY11.

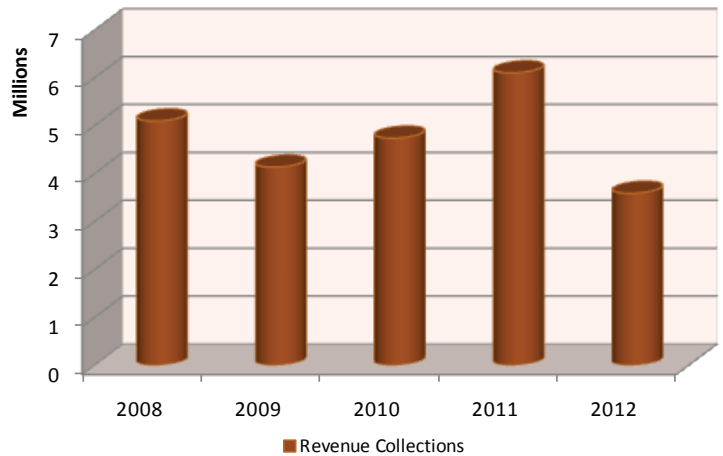
**Tennessee Valley Regional Communication Fund**

Revenues come mainly from maintenance fees on equipment and member fees for the communications system. Revenues are expected to increase by 15.36% in FY12.

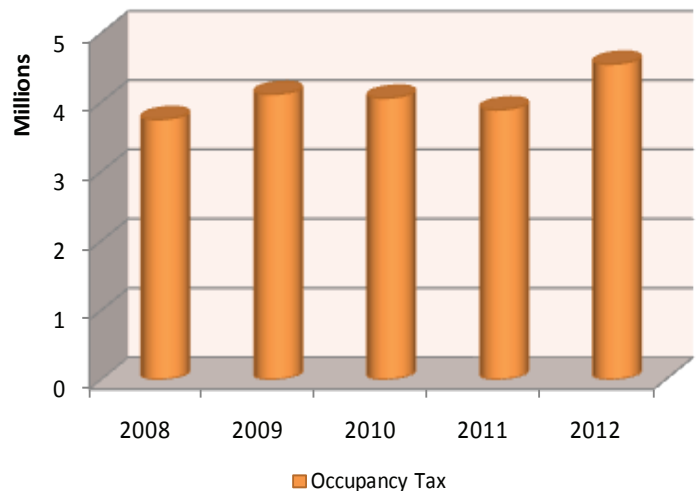
Economic Development Collections



Community Development Collections



Hotel-Motel Tax Collections





Special Revenue Fund Summary	Actual 09	Actual 10	Budget 11	Budget 12	Inc(Dec)	% chg
EXPENDITURES						
State Street Aid	4,523,903	3,940,663	4,079,360	4,315,000	235,640	5.78%
Human Services	14,127,700	16,783,009	16,683,724	14,500,143	(2,183,581)	-13.09%
Economic Development Fund	8,478,151	11,972,740	10,011,275	10,983,200	971,925	9.71%
Narcotics	597,000	415,746	362,000	312,000	(50,000)	-13.81%
Hotel/Motel Tax Fund	5,364,802	2,956,626	3,889,384	4,798,500	909,116	23.37%
Community Development Fund	4,138,527	7,015,355	6,100,000	3,587,972	(2,512,028)	-41.18%
Municipal Golf Course	2,135,007	1,747,891	1,817,360	1,798,000	(19,360)	-1.07%
Automated Traffic Enforcement	1,314,065	1,873,892	1,300,000	1,524,000	224,000	17.23%
Tenn Valley Region Communication	-	-	856,954	988,600	131,646	15.36%
Total Special Revenue Fund	40,679,155	46,705,922	45,100,057	42,807,415	(2,292,642)	-5.08%

## Expenditures

### State Street Aid

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

### Human Services

Human Services' FY12 estimated expenditures have decreased by 13.09%. The primary reason for the decrease in FY12 is due to the reduction in Federal funds to the LIHEAP Program. Fund accounts for Head Start, and other Federal programs administered by the City.

### Economic Development Fund

During FY2012, \$9,662,719 will be spent on lease rental payments for Lease Rental Revenue Bonds on behalf of the CDRC. The remaining funds are dedicated to economic development projects in downtown Chattanooga and the Southside.

### Narcotics Fund

This fund accounts for the cost of drug enforcement activity which includes purchase of surveillance equipment, drug identification kits, maintenance on narcotics officers' vehicles and pay to informants. Funds can also be used for local drug treatment and educational programs.

### Hotel-Motel Occupancy Privilege Tax Fund

This tax is used to fund improvements in the downtown and riverfront area to encourage tourism and enhance quality of life. This tax is dedicated to the 21st Century Waterfront Plan which involved redevelopment of the city waterfront. The Waterfront Plan, with an estimated cost of \$120 million, was funded jointly by the public and the private sectors. Current funds will be used to pay debt service on the Hotel-Motel Tax Bonds and fund any additional waterfront related capital costs.

### Community Development

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

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

### Municipal Golf Course Fund

Funds are used to cover the operational cost of the City's two golf courses. The primary costs are personnel and purchase services. Expenses FY12 are estimated to remain about the same with a slight decrease of 1% from FY11.

### Automated Traffic Enforcement Fund

Funds used to account for automated traffic enforcement operations including student driver training. Expenses for FY12 are estimated to be increased 17.2% or \$224,000 due to the previous year's operation cost and growing success of the driver's education program.

### Tennessee Valley Regional Communication Fund

The Fund is for the Operations, Management, and Maintenance of the Tennessee Valley Regional Communications System for which the City of Chattanooga is responsible to provide. The TVRCS is a jointly funded Interoperable Public Safety communications system made up of Partners from the City of Chattanooga, 12 Counties in Tennessee and Georgia, and the State of Tennessee. The governance of the system is handled by an Advisory Committee composed of a member from each of the Partners and an Executive Commission composed of the Advisory Committee member from the City of Chattanooga, Hamilton County, Catoosa County and two at large members elected by the Advisory Committee. Expenses for FY12 are estimated to be \$988,600.

Special Revenue Revenue Summary	Actual 09	Actual 10	Budget 11	Budget 12	Inc(Dec)	% chg	% of total
<b>State Street Aid (Fund 2050)</b>							
State of Tennessee	4,089,271	4,135,611	4,029,360	4,280,000	250,640	6.22%	10.00%
State Maintenance of Streets	25,312	17,852	35,000	35,000	-	0%	0.08%
Investment Income	23,715	5,678	15,000	-	(15,000)	-100%	0.00%
Fund Balance	385,605	-	-	-	-	N/A	0.00%
<b>Total State Street Aid</b>	<b>\$ 4,138,298</b>	<b>\$ 4,159,141</b>	<b>\$ 4,079,360</b>	<b>\$ 4,315,000</b>	<b>\$ 235,640</b>	<b>5.78%</b>	<b>10.08%</b>
<b>Human Service (Fund 2030)</b>							
Federal - State Grants	12,296,621	15,348,742	13,961,784	13,193,400	(768,384)	-5.50%	30.82%
City of Chattanooga	1,333,477	1,233,477	733,477	733,477	-	0.00%	1.71%
Day Care Fees	46,483	39,204	44,648	83,000	38,352	85.90%	0.19%
Miscellaneous	84,744	118,399	68,704	114,000	45,296	65.93%	0.27%
Interest Income	4,264	20,534	20,000	20,000	-	0.00%	0.05%
Fund Balance	362,111	22,653	1,855,111	356,266	(1,498,845)	-80.80%	0.83%
<b>Total Human Services</b>	<b>\$ 14,127,700</b>	<b>\$ 16,783,009</b>	<b>\$ 16,683,724</b>	<b>\$ 14,500,143</b>	<b>\$ (2,183,581)</b>	<b>-13.09%</b>	<b>33.87%</b>
<b>Economic Development (Fund 1111)</b>							
Local Option Sales Tax	9,586,930	12,541,791	10,011,275	10,983,200	971,925	9.71%	25.66%
Intergovernmental	-	-	-	-	-	N/A	0.00%
Interest Income	89,930	46,100	-	-	-	N/A	0.00%
<b>Total Economic Development</b>	<b>\$ 9,676,860</b>	<b>\$ 12,587,891</b>	<b>\$ 10,011,275</b>	<b>\$ 10,983,200</b>	<b>\$ 971,925</b>	<b>9.71%</b>	<b>25.66%</b>
<b>Narcotics (Fund 9250)</b>							
Federal	65,474	-	50,000	50,000	-	0.00%	0.12%
State	17,560	-	12,000	12,000	-	0.00%	0.03%
Confiscated Narcotics Funds	265,244	693,823	200,000	200,000	-	0.00%	0.47%
Other	98,997	139,727	100,000	50,000	(50,000)	-50.00%	0.12%
<b>Total Narcotics</b>	<b>\$ 447,275</b>	<b>\$ 833,550</b>	<b>\$ 362,000</b>	<b>\$ 312,000</b>	<b>\$ (50,000)</b>	<b>-13.81%</b>	<b>0.73%</b>
<b>Hotel/Motel Tax (Fund 2070)</b>							
Occupancy Tax	3,893,990	4,058,621	3,889,384	4,548,500	659,116	16.95%	10.63%
SRC Parking Garage Revenue	240,244	296,876	-	250,000	250,000	N/A	0.58%
Fund Balance	1,443,592	-	-	-	-	N/A	0.00%
Interest Income	27,220	16,612	-	-	-	N/A	0.00%
<b>Total Hotel/Motel Tax</b>	<b>\$ 5,605,046</b>	<b>\$ 4,372,109</b>	<b>\$ 3,889,384</b>	<b>\$ 4,798,500</b>	<b>\$ 909,116</b>	<b>23.37%</b>	<b>11.21%</b>
<b>Community Development (Fund 2060)</b> <i>(includes HOME program)</i>							
Federal	3,490,890	3,988,357	5,500,000	2,937,955	(2,562,045)	-46.58%	6.86%
Miscellaneous/Program	643,355	750,322	600,000	650,017	50,017	8.34%	1.52%
<b>Total Community Development</b>	<b>\$ 4,134,245</b>	<b>\$ 4,738,679</b>	<b>\$ 6,100,000</b>	<b>\$ 3,587,972</b>	<b>\$ (2,512,028)</b>	<b>-41.18%</b>	<b>8.38%</b>
<b>Total Municipal Golf Course (1108)</b>	<b>\$ 1,963,938</b>	<b>\$ 1,677,870</b>	<b>\$ 1,817,360</b>	<b>\$ 1,798,000</b>	<b>\$ (19,360)</b>	<b>-1.07%</b>	<b>4.20%</b>
<b>Automated Traffic Enforcement (Fund 9091)</b>							
Automated Traffic & Speeding Fines	1,343,065	1,830,713	1,300,000	1,524,000	224,000	17.23%	3.56%
Use of Fund Balance	-	-	-	-	-	N/A	0.00%
<b>Total Automated Traffic Enforcement</b>	<b>\$ 1,343,065</b>	<b>\$ 1,830,713</b>	<b>\$ 1,300,000</b>	<b>\$ 1,524,000</b>	<b>\$ 224,000</b>	<b>17.23%</b>	<b>3.56%</b>
<b>Tenn Valley Regional Communications (Fund 2110)</b>							
Operations	-	-	856,954	988,600	131,646	15.36%	2.31%
<b>Total TVRC</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 856,954</b>	<b>\$ 988,600</b>	<b>\$ 131,646</b>	<b>15.36%</b>	<b>2.31%</b>
<b>Grand Total</b>	<b>\$ 41,436,427</b>	<b>\$ 46,982,962</b>	<b>\$ 45,100,057</b>	<b>\$ 42,807,415</b>	<b>\$ (2,292,642)</b>	<b>-5.08%</b>	<b>100.00%</b>

\*In FY11 \$1,500,000 of Fund Balance was appropriated as and amendment to the Economic Development Fund as part of the Capital Ordinance #12421.  
In FY12 \$866,976 of Fund Balance was appropriated as and amendment to the Hotel Motel Fund as part of the Capital Ordinance #12534.  
In FY12 \$2,090,168 of Fund Balance was appropriated as and amendment to the Economic Development Fund as part of the Capital Ordinance #12534.

Special Revenue Expenditure Summary	Actual 09	Actual 10	Budget 11	Budget 12	Inc(Dec)	% chg	% of total
<b>State Street Aid (Fund 2050)</b>							
Street Maintenance	4,523,903	3,940,663	4,079,360	4,315,000	235,640	5.78%	10.08%
<b>Total State Street Aid</b>	<b>\$ 4,523,903</b>	<b>\$ 3,940,663</b>	<b>\$ 4,079,360</b>	<b>\$ 4,315,000</b>	<b>\$ 235,640</b>	<b>5.78%</b>	<b>10.08%</b>
<b>Human Services (Fund 2030)</b>							
Administration	954,984	1,066,079	848,162	895,000	46,838	5.52%	2.09%
Headstart	7,531,703	7,932,990	8,047,784	7,700,000	(347,784)	-4.32%	17.99%
Daycare	858,801	890,002	830,209	721,000	(109,209)	-13.15%	1.68%
Wealtherization	474,682	37,205	-	-	-	N/A	0.00%
Foster Grandparents	524,489	494,292	508,643	504,143	(4,500)	-0.88%	1.18%
LIHEAP	2,620,237	2,311,476	4,551,426	2,750,000	(1,801,426)	-39.58%	6.42%
Community Service Block Grant	757,506	639,651	593,734	500,000	(93,734)	-15.79%	1.17%
Human Services Programs	348,376	247,652	103,997	70,000	(33,997)	-32.69%	0.16%
City General Relief-	71,490	62,554	59,909	60,000	91	0.15%	0.14%
ARRA	800	3,099,061	1,139,860	1,200,000	60,140	5.28%	2.80%
Other	(15,368)	2,047	-	100,000	100,000	N/A	0.23%
<b>Total Human Services</b>	<b>\$14,127,700</b>	<b>\$16,783,009</b>	<b>\$16,683,724</b>	<b>\$14,500,143</b>	<b>\$ (2,183,581)</b>	<b>-13.09%</b>	<b>33.87%</b>
<b>Economic Development (Fund 1111)</b>							
Capital Projects_Economic Development	1,419,467	2,999,500	2,157,131	685,649	(1,471,482)	-68.21%	1.60%
Capital Approp from Fund Balance	1,506,221	-	-	-	-	N/A	0.00%
Multicultural Chamber	150,000	75,000	75,000	-	(75,000)	-100.00%	0.00%
Chattanooga Chamber of Commerce	450,000	450,000	450,000	450,000	-	0.00%	1.05%
Chamber of Comm Marketing-Enterprise South	75,000	75,000	75,000	75,000	-	0.00%	0.18%
Commission to Hamilton County	-	-	-	109,832			
Lease Payments	6,863,320	6,760,434	9,354,144	10,262,719	908,575	9.71%	23.97%
Less: Chattanooga Lease Payment offset	(1,985,857)	(746,743)	(600,000)	(600,000)	-	0.00%	-1.40%
Tourist Development Zone	-	2,359,549	-	-	-	N/A	0.00%
<b>Total Economic Development</b>	<b>\$ 8,478,151</b>	<b>\$11,972,740</b>	<b>\$11,511,275</b>	<b>\$10,983,200</b>	<b>\$ (528,075)</b>	<b>-4.59%</b>	<b>25.66%</b>
<b>Narcotics (Fund 9250)</b>							
Operations	597,000	415,746	362,000	312,000	(50,000)	-13.81%	0.73%
<b>Total Narcotics</b>	<b>\$ 597,000</b>	<b>\$ 415,746</b>	<b>\$ 362,000</b>	<b>\$ 312,000</b>	<b>\$ (50,000)</b>	<b>-13.81%</b>	<b>0.73%</b>
<b>Hotel/Motel Tax (Fund 2070)</b>							
21st Century Waterfront	2,000,000	-	460,708	333,024	(127,684)	-27.71%	0.78%
River Pier Garage Operations	-	161,048	-	250,000	250,000	N/A	0.58%
Hamilton County	30,000	30,000	30,000	30,000	-	0.00%	0.07%
Debt Service	3,265,313	2,685,160	3,318,996	4,094,506	775,510	23.37%	9.56%
Hotel/Motel Collection Fee	69,489	80,418	79,680	90,970	11,290	14.17%	0.21%
<b>Total Hotel/Motel Tax</b>	<b>\$ 5,364,802</b>	<b>\$ 2,956,626</b>	<b>\$ 3,889,384</b>	<b>\$ 4,798,500</b>	<b>\$ 909,116</b>	<b>23.37%</b>	<b>11.21%</b>
<b>Community Development (Fund 2060)</b> (includes HOME Program)							
Administration	451,119	451,000	394,000	497,954	103,954	26.38%	1.16%
Chattanooga Neighborhood Enterprise	580,501	1,400,000	1,000,000	908,426	(91,574)	-9.16%	2.12%
Other Community Development Projects	2,708,742	4,256,292	4,306,000	1,238,276	(3,067,724)	-71.24%	2.89%
Transfers	398,165	908,063	400,000	943,316	543,316	135.83%	2.20%
<b>Total Community Development</b>	<b>\$ 4,138,527</b>	<b>\$ 7,015,355</b>	<b>\$ 6,100,000</b>	<b>\$ 3,587,972</b>	<b>\$ (2,512,028)</b>	<b>-41.18%</b>	<b>8.38%</b>
<b>Total Municipal Golf Course (1108)</b>	<b>\$ 2,135,007</b>	<b>\$ 1,747,891</b>	<b>\$ 1,817,360</b>	<b>\$ 1,798,000</b>	<b>\$ (19,360)</b>	<b>-1.07%</b>	<b>4.20%</b>
<b>Automated Traffic Enforcement (Fund 9091)</b>							
Automated Traffic & Speeding Fines	1,314,065	1,830,713	1,300,000	1,524,000	224,000	17.23%	3.56%
Use of Fund Balance	-	43,179	-	-	-	N/A	0.00%
<b>Total Automated Traffic Enforcement</b>	<b>\$ 1,314,065</b>	<b>\$ 1,873,892</b>	<b>\$ 1,300,000</b>	<b>\$ 1,524,000</b>	<b>\$ 224,000</b>	<b>17.23%</b>	<b>3.56%</b>
<b>Tenn Valley Regional Communications (Fund 2110)</b>							
Operations	-	-	856,954	988,600	131,646	15.36%	2.31%
<b>Total TVRC</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 856,954</b>	<b>\$ 988,600</b>	<b>\$ 131,646</b>	<b>15.36%</b>	<b>2.31%</b>
<b>Grand Totals</b>	<b>\$40,679,155</b>	<b>\$46,705,922</b>	<b>\$46,600,057</b>	<b>\$42,807,415</b>	<b>\$ (3,792,642)</b>	<b>-8.14%</b>	<b>100.00%</b>

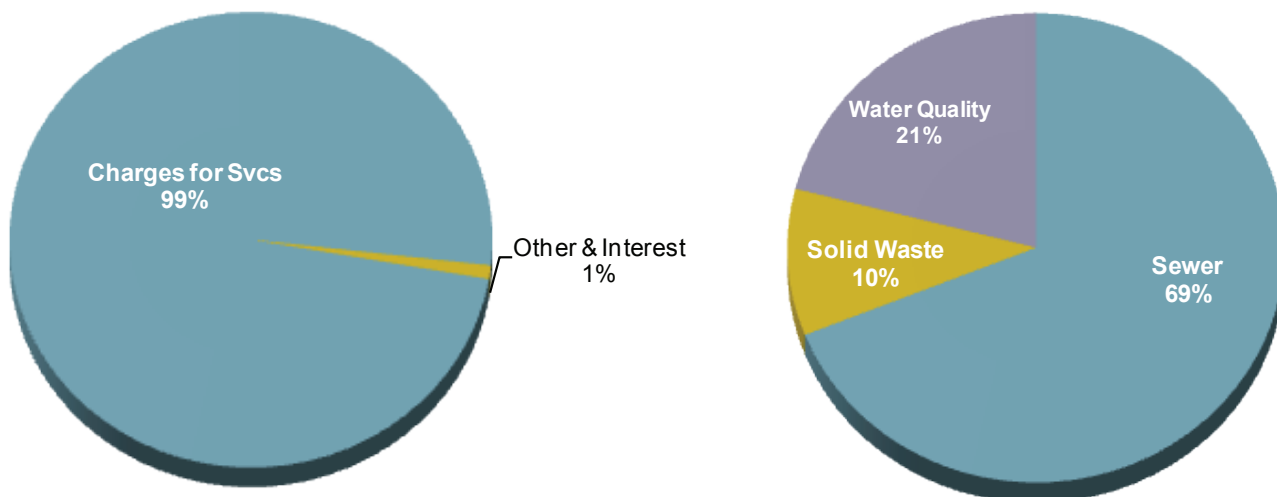
# Enterprise Funds

## Fund Structure

Enterprise Funds are established for operations that the City accounts for as though they were private enterprises. An Enterprise Fund might be established because an operation is expected to cover its costs (including depreciation expense) through user charges or because the City believes it is necessary to account for income and capital maintenance. The budgetary basis of accounting for these funds is the full accrual method where measurement focus is their economic resources, much like that of a private-sector business. Revenues are recognized as soon as they are earned and expenses are recognized as soon as a liability is incurred, regardless of the timing of related cash inflows and outflows. The CAFR shows the status of the funds finances on the basis of GAAP. The City of Chattanooga has three (3) budgeted Enterprise Funds: Interceptor Sewer Fund, Water Quality Management Fund and Solid Waste and Sanitation Fund. As of June 30, 2011 the budgeted revenue and expenses were as follows:

FY 11 Results	Budget Rev & Exp	(unaudited) FY11 Actual Rev	(unaudited) FY11 Actual Exp
Interceptor Sewer Fund	44,866,564	49,022,836	43,645,131
Solid Waste & Sanitation Fund	7,861,379	6,792,516	8,323,290
Water Quality Fund	25,194,524	14,313,243	22,328,854

## Fiscal Year 2011/2012 Revenue & Appropriation by Fund \$68,219,900



Enterprise Funds						
Revenue Fund Summary	Actual 09	Actual 10	Budget 11	Budget 12	Inc(Dec)	% chg
Interceptor Sewer System	52,173	46,155	44,867	47,033	2,166	4.8%
Solid Waste & Sanitation	7,264	6,710	7,861	6,888	(973)	-12.4%
Water Quality Fund	4,756	14,525	25,195	14,299	(10,896)	-43.2%
Total Enterprise Funds	65,630	67,390	77,922	68,220	(9,702)	-12.5%

## Revenues

### Interceptor Sewer Fund

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

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

The sewer service charges for the regional users (Windstone, Rossville, Northwest Georgia, Dade County, Ringgold, Collegedale, Lookout Mountain, TN, Lookout Mountain, GA, Hamilton County, East Ridge, Soddy Daisy, Red Bank and Walker County) are based on a regional service charge rate schedule (wheelage and treatment). The regional service charge rate schedule currently in effect provides rate schedules for billing the regional users on either a metered water consumption basis (billable flow method) or a total measured wastewater flow basis (total flow method). This allows the City to begin billing the regional users on a total flow method immediately upon completion of successful contract negotiation for total flow method billing. Other System revenues come from an industrial

user sewer surcharge, truck discharge operation permit fees, septic tank discharge fees, holding tank discharge fees, service line connection fees and garbage grinder usage fees.

The City operates the System on a self-supporting basis from sewer service charges and fees. The July 1, 2011 approved 2-tiered rate schedule, is as follows:

### Enumeration Of Charges - Quantity of Water Used

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

User Class	FY2011/2012-1 Total Charges (\$/1,000 gal) 10/01/2011	FY2011/2012 - 2 Total Charges (\$/1,000 gal) 04/01/2012
First 100,000	\$ 5.72	\$ 5.86
Next 650,000	4.24	4.35
Next 1,250,000	3.44	3.53
Next 30,000,000	2.90	2.98
Over 32,000,000	2.82	2.89

### Regional Service Charge Rate (Wheelage and Treatment)

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

### Billable Flow

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

User Class	Regional Operation & Maintenance Charge (\$/1,000 gal)	Regional Debt Charge (\$/1,000 gal)	Regional Total Charge Wheelage & Treatment (\$/1,000 gal)
Wheelage & Treatment	\$ 1.7165	\$ 0.479	\$ 2.1955

If regional customers are billed directly through the water company, the rate shall be two dollars and twenty cents (\$2.20) per one thousand (1,000) gallons.

### Total Flow

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

User Class	Regional Operation & Maintenance Charge (\$/1,000 gal)	Regional Debt Charge (\$/1,000 gal)	Regional Total Charge Wheelage & Treatment (\$/1,000 gal)
Wheelage & Treatment	\$ 0.9337	\$ 0.2507	\$ 1.1844

### Monthly Minimum Sewer Service Charges

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

Meter Size	FY2011/2012 - 1 Charge per Month	FY2011/2012 - 2 Charge per Month
5/8"	\$ 11.79	\$ 12.08
3/4"	42.07	43.10
1"	73.51	75.31
1 1/2"	164.51	168.56
2"	291.28	298.45
3"	682.79	699.59
4"	1,261.82	1,292.85
6"	3,005.43	3,079.36
8"	5,316.08	5,446.84

### Industrial User Sewer Surcharge

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

- \$0.107 per pound of 5-day biochemical oxygen demand (BOD<sub>5</sub>) for concentrations in excess of three hundred (300) milligrams per liter, and,
- \$0.073 per pound of total suspended solids for concentrations in excess of four hundred (400) milligrams per liter.

The City has also established the following fees and charges:

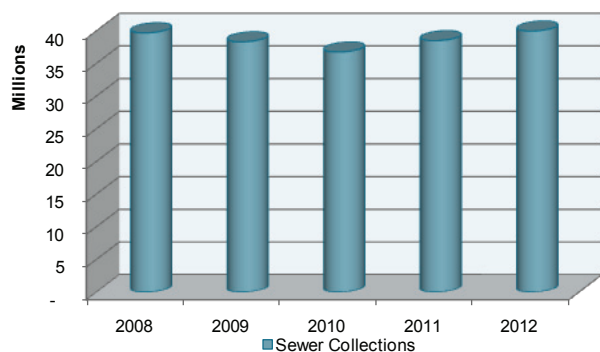
- A Sewer Service Line Connection Fee of \$800;
- A Truck Discharge Operation Permit Fee of \$100 per truck per year;
- A Septic Tank Discharge Fee of \$67.00 per 1,000 gallons of waste;
- Holding Tank Waste Fee of \$5.86 per 1,000 gallons of waste and
- Garbage Grinders Fee of \$178.00 per month per unit.

In 1985, the City, in conjunction with consulting engineers and financial advisors, developed a five year financial analysis which examined the System's capital improvement program at different yearly funding commitments of the City. As a result of this analysis, the City established its annual funding commitment of the System at \$10,000,000 per year. Simultaneously, the City committed itself to enacting annual rate increases of at least 6.14% for each of the five consecutive years starting in July 1985 in order to support the \$10,000,000 per year funding program. The City has followed through with its commitment to raise rates to support the program since 1985. As of April 1990, the City had adopted five consecutive annual sewer rate increases of 6.14%.

Since the City successfully accomplished its goal of enacting 6.14% sewer rate increases for the five consecutive fiscal years, the City planned to enact future annual rate increases at a lower level than 5%. As evidenced by its program since 1985, the City remains committed to keeping the System self-supported from sewer revenues including adoption of any necessary sewer rate increases to ensure that it remains self supporting. Following is a history of rate increases since 1988:

FY 87/88	6.14%	FY 96/97	0.00%	FY 04/05	2.54%
FY 88/89	6.14%	FY 97/98	0.00%	FY 05/06	0.00%
FY 89/90	6.14%	FY 98/99	0.00%	FY 06/07	15.48%
FY 90/91	5.24%	FY 99/00	(10.00%)	FY 07/08	6.00%
FY 91/92	3.32%	FY 00/01	0.00%	FY 08/09	6.00%
FY 92/93	5.79%	FY 01/02	0.00%	FY 09/10	3.00%
FY 93/94	3.00%	FY 02/03	7.29%	FY 10/11	3.00%
FY 94/95	0.00%	FY 03/04	7.07%	FY 11/12	5.00%

Below is the sewer system's historical trend of collections. Revenue increases can be attributed to the completion of several construction projects bringing more taps on line and rate increases to address the CMOM (Capacity, Management, Operations and Maintenance) project proactively.



### Solid Waste and Sanitation Fund

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

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

**Solid Waste Disposal Fee.** Since the revenue from the landfill tipping fees does not totally fund the expenditures of the fund, it is necessary for the General Fund to support the Solid Waste & Disposal Fund through a General Fund Waste Disposal Fee. This FY11/12 fee of \$5,773,587 accounts for 83.8% of the total budget.

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



## Water Quality Management Fund

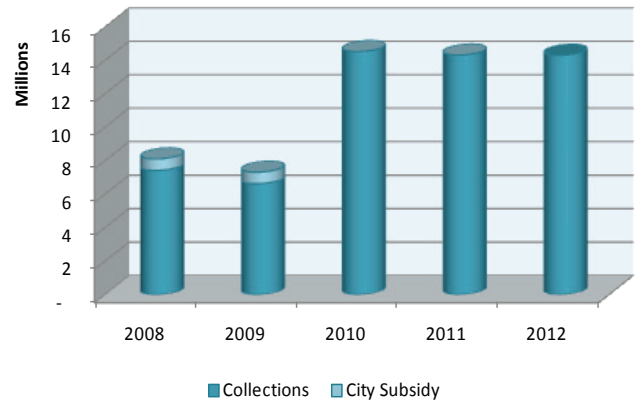
The Water Quality Management Fund was established in 1993 to comply with a Federal mandate for the City to control storm water runoff. The City is required to impose controls to reduce the discharge of pollutants in storm water to the maximum extent practicable using management practices, control techniques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

For the purpose of operating the water quality program of the City and the payment of the cost and expenses appurtenant, incident or necessary thereto for the construction, extension, enlargement or acquisition of necessary storm water facilities or flood control improvement, including replacement thereof, and for the operation and maintenance thereof, there is imposed a water quality user's fee upon the owner of property served directly or indirectly by the City's storm water system. The Water Quality fee has remained constant since 1993. Over the past couple of years the City has conducted a water quality utility program level of service analysis, cost of service analysis, rate study analysis and cash flow analysis which has identified water quality and water quantity problems and needs. As a result of this study the Council determined that was in the best interest of the City, its citizens, and the users of the City storm water system to revise the mechanism for the financing of storm water and water quality facilities, systems, and services provided by the City through a revised water quality fee. The Water Quality fee for Fiscal Year 2012 is \$115.20 per ERU passed June 28, 2011 per City Ordinance 12523.

The revenue for this fund is derived from water quality fees totaling \$14,222,600 for FY2012.

Following is a chart showing the historical trend of fees collected:

### Water Quality Collections





Enterprise Funds						
Expend Fund Summary	Actual 09	Actual 10	Budget 11	Budget 12	Inc(Dec)	% chg
Interceptor Sewer System	50,461	54,302	44,867	47,033	2,166	4.8%
Solid Waste & Sanitation	7,264	6,691	7,861	6,888	(973)	-12.4%
Water Quality Fund	6,555	8,877	25,195	14,299	(10,896)	-43.2%
Total Enterprise Funds	64,281	69,870	77,922	68,220	(9,702)	-12.5%

## Expenses

### Interceptor Sewer Fund

Expenses for the Interceptor Sewer System reflect major cost areas: personnel costs, chemical costs for liquid and solid handling, maintenance costs, electricity costs, pump stations, combined sewer overflow facilities and depreciation. Major capital expenses needed for the Moccasin Bend Wastewater Treatment Plant (MBWWTP), such as vehicle replacement, pump replacement, and major system repairs occur here. In FY 11/12, the operations and maintenance budget increased \$1,534,869, or 5.3%, due to increases related to rates to meet operations, maintenance, and capital requirements based on current negotiations with EPA and TDEC-DWPC. The largest single change in the ISS budget for FY11/12 is the \$1,400,234 appropriation for liquid handling operations at MBWWTP and \$82,884 increase for the operations of the system pump stations.

The debt service portion of the proposed budget for FY 11/12 decreased \$1,069,419 from FY 10/11. This change is due to the varying interest and principal payments on bonded debt and/or capital outlay notes required from one fiscal year to the next.

### Solid Waste and Sanitation Fund

Expenses in the Solidwaste & Sanitation Fund include:

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

Major expenses of this fund are personnel costs and vehicle related costs. The Solid Waste Fund budget for FY 09/10 decreased \$647,154 due mainly to the City not funding the post closure care cost for FY2010. The Solid Waste Fund budget for FY 10/11 increased \$479,151 due mainly to the City reinstating funding the post closure care cost, and increased cost of hauling and handling for FY2011. The FY2012 major changes are due to salary and benefits increases and a \$700,000 appropriation for capital expenditures.

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

In March 1998 and March 2001, the City issued general obligation bonds totaling \$17.9 million and \$6.7 million respectively, to fund capital improvements at the Summit landfill and the new landfill located in Birchwood. In fiscal year 2004, the City issued \$540,000 general obligation bonds for capital improvements at the Summit landfill and \$5,705,097 in fiscal year 2006 for construction of additional landfill area located in Birchwood.

### Water Quality Management Fund

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

- Personnel
- Operations
- Debt Service
- Capital Projects

Prior to FY2010, the City has maintained the same level of General Fund support for water quality maintenance and repairs as prior to the implementation of the water quality fee. Due to requirements from the Tennessee Department of Environment and Conservation to obtain a NPDES Phase I permit, the City will be required to implement new programs to improve the quality of storm water entering the system. As a part of this process the Public Works Department was reorganized in fiscal year 2011 to consolidate Water Quality related expenses. General Fund and State Street Aid costs were transferred to Water Quality along with thirty (30) General Fund and nineteen (19) State Street Aid positions.

Enterprise Funds							
Revenue Fund Summary	Actual 09	Actual 10	Budget 11	Budget 12	Inc(Dec)	% chg	% of total
<b>Interceptor Sewer System (Fund 6010):</b>							
Sewer Service Charges	34,293,838	36,667,327	35,649,467	37,453,990	1,804,523	5.1%	54.90%
Industrial Surcharges	3,585,652	2,789,097	2,500,000	2,500,000	0	0.0%	3.66%
Septic Tank Charges	420,517	419,693	324,238	200,000	(124,238)	-38.3%	0.29%
Wheelage & Treatment							
<i>Lookout Mountain, TN</i>	176,294	210,131	214,303	226,233	11,930	5.6%	0.33%
<i>Dade County, GA</i>	12,344	13,233	12,793	11,723	(1,070)	-8.4%	0.02%
<i>Walker County, GA</i>	445,780	401,848	412,683	412,470	(213)	-0.1%	0.60%
<i>Collegedale, TN</i>	300,380	310,421	306,225	341,307	35,082	11.5%	0.50%
<i>Soddy-Daisy, TN</i>	149,099	187,079	192,194	204,218	12,024	6.3%	0.30%
<i>East Ridge, TN</i>	1,047,337	1,379,078	1,462,403	1,644,098	181,695	12.4%	2.41%
<i>Windstone</i>	35,955	85,449	31,674	32,797	1,123	3.5%	0.05%
<i>Hamilton County, TN</i>	729,768	695,824	715,198	796,738	81,540	11.4%	1.17%
<i>Northwest Georgia</i>	706,652	680,331	728,097	804,913	76,816	10.6%	1.18%
<i>Lookout Mountain, GA</i>	66,369	63,518	61,480	65,035	3,555	5.8%	0.10%
<i>Ringgold, GA</i>	305,335	470,765	349,255	447,541	98,286	28.1%	0.66%
<i>Rossville, GA</i>	430,749	344,173	471,917	407,217	(64,700)	-13.7%	0.60%
<i>Red Bank, TN</i>	489,023	521,488	595,584	668,695	73,111	12.3%	0.98%
Debt Service Northwest Georgia	372,794	447,353	447,353	447,353	0	0.0%	0.66%
Industrial User Permits	39,000	40,500	41,000	41,000	0	0.0%	0.06%
Industrial Violation Fines	700	0	0	0	0	N/A	0.00%
Garbage Grinder Fees	47,581	45,290	50,700	57,672	6,972	13.8%	0.08%
Miscellaneous Revenue	46,775	15,613	0	0	0	N/A	0.00%
Fund Balance for Capital	7,500,000	0	0	0	0	N/A	0.00%
Interest Earnings	971,072	366,601	300,000	270,000	(30,000)	-10.0%	0.40%
<b>Total Interceptor Sewer</b>	<b>\$52,173,014</b>	<b>\$46,154,812</b>	<b>\$44,866,564</b>	<b>\$47,033,000</b>	<b>\$2,166,436</b>	<b>4.8%</b>	<b>68.94%</b>
<b>Solid Waste &amp; Sanitation (Fund 6020):</b>							
Landfill Tipping Fees	487,572	474,940	415,024	457,553	42,529	10.2%	0.67%
Landfill Permit Fees	3,500	2,160	0	2,200	2,200	N/A	0.00%
City of Chattanooga Tipping Fees	6,275,560	5,740,775	5,907,775	5,773,587	(134,188)	-2.3%	8.46%
Sale of Mulch	0	243,729	280,000	180,000	(100,000)	-35.7%	0.26%
State Sub Recyclable Material	60,000		60,000	60,000	0	0.0%	0.09%
Interest	352,750	144,774	320,930	299,760	(21,170)	-6.6%	0.44%
Fund Balance	0	0	765,000	0	(765,000)	-100.0%	0.00%
State THHWG	85,000	81,171	85,000	85,000	0	0.0%	0.12%
Misc Revenues	0	22,317	27,650	30,000	2,350	8.5%	0.04%
<b>Total Solid Waste &amp; Sanitation</b>	<b>\$7,264,382</b>	<b>\$6,709,866</b>	<b>\$7,861,379</b>	<b>\$6,888,100</b>	<b>(\$973,279)</b>	<b>-12.4%</b>	<b>10.10%</b>
<b>Water Quality (Fund 6030):</b>							
Water Quality Fee	5,398,723	13,735,442	13,694,524	14,222,600	528,076	3.9%	20.85%
Land Disturbing Fee	0	26,393	0	20,800	20,800	N/A	0.03%
Fund Balance for Capital	0	0	11,500,000	0	(11,500,000)	-100.0%	0.00%
Misc Revenue	110,000	79,302	0	55,400	55,400	N/A	0.08%
General Fund Subsidy	683,952	683,952	0	0	0	N/A	0.00%
<b>Total Water Quality</b>	<b>\$6,192,675</b>	<b>\$14,525,089</b>	<b>\$25,194,524</b>	<b>\$14,298,800</b>	<b>(\$10,895,724)</b>	<b>-43.2%</b>	<b>20.96%</b>
<b>Grand Totals:</b>	<b>\$65,630,071</b>	<b>\$67,389,767</b>	<b>\$77,922,467</b>	<b>\$68,219,900</b>	<b>(\$9,702,567)</b>	<b>-12.5%</b>	<b>100.00%</b>

Enterprise Funds							
Revenue Fund Summary	Actual 09	Actual 10	Budget 11	Budget 12	Inc(Dec)	% chg	% of total
Interceptor Sewer System (Fund 6010):							
<b>Operations &amp; Maintenance:</b>							
Administration	2,828,438	2,683,671	3,007,083	2,651,679	(355,404)	-11.8%	3.89%
Laboratory	590,630	646,375	659,130	624,934	(34,196)	-5.2%	0.92%
Engineering	365,999	363,371	482,381	539,296	56,915	11.8%	0.79%
Plant Maintenance	1,333,338	1,426,557	1,546,923	1,783,679	236,756	15.3%	2.61%
Sewer Maintenance	3,050,364	2,169,992	3,572,007	3,677,813	105,806	3.0%	5.39%
Moccasin Bend - Liquid Handling	9,714,198	10,674,429	9,152,927	10,553,161	1,400,234	15.3%	15.47%
Inflow & Infiltration	1,028,589	1,513,590	1,213,637	1,261,124	47,487	3.9%	1.85%
Safety & Training	128,056	114,870	136,361	145,862	9,501	7.0%	0.21%
Pretreatment/Monitoring	462,245	430,571	504,979	602,484	97,505	19.3%	0.88%
Moccasin Bend - Solid Handling	3,080,591	3,638,084	3,637,243	3,572,322	(64,921)	-1.8%	5.24%
Landfill Handling	1,506,615	1,422,181	1,600,000	1,600,000	0	0.0%	2.35%
Combined Sewer Overflow	177,840	320,887	436,600	388,902	(47,698)	-10.9%	0.57%
<b>Subtotal O &amp; M</b>	<b>24,266,903</b>	<b>25,404,578</b>	<b>25,949,271</b>	<b>27,401,256</b>	<b>1,451,985</b>	<b>5.6%</b>	<b>40.17%</b>
<b>Pumping Stations</b>							
19th Street	36,459	66,754	63,925	114,400	50,475	79.0%	0.17%
23rd Street	150,523	139,792	146,330	141,250	(5,080)	-3.5%	0.21%
Big Ridge 1 - 5	63,144	45,515	104,481	113,400	8,919	8.5%	0.17%
Brainerd	16,731	17,369	70,850	51,525	(19,325)	-27.3%	0.08%
Citico	348,933	308,674	314,135	360,300	46,165	14.7%	0.53%
Dupont Parkway	30,287	47,449	35,175	26,110	(9,065)	-25.8%	0.04%
East Brainerd	42,630	53,364	69,515	53,120	(16,395)	-23.6%	0.08%
Enterprise South	1,161	1,861	9,345	24,395	15,050	161.0%	0.04%
Friar Branch	205,082	219,162	203,490	193,700	(9,790)	-4.8%	0.28%
Highland Park	9,806	25,272	14,210	10,300	(3,910)	-27.5%	0.02%
Hixson 1,2,3,&4	116,678	108,936	176,861	198,196	21,335	12.1%	0.29%
Latta Street	9,085	26,753	16,360	14,100	(2,260)	-13.8%	0.02%
Mountain Creek	19,123	6,585	42,285	53,400	11,115	26.3%	0.08%
Murray Hills	13,705	16,789	22,310	24,610	2,300	10.3%	0.04%
North Chattanooga	20,874	24,867	29,260	23,325	(5,935)	-20.3%	0.03%
Northwest Georgia	41,292	41,831	59,875	113,650	53,775	89.8%	0.17%
Odor Control Pump Stations	800,074	718,256	815,000	800,000	(15,000)	-1.8%	1.17%
Ooltewah-Collegedale	92,815	77,437	92,645	93,400	755	0.8%	0.14%
Orchard Knob	57,410	39,535	72,460	53,045	(19,415)	-26.8%	0.08%
Residential Pump Stations	23,408	4,578	39,500	38,500	(1,000)	-2.5%	0.06%
Ringgold Pump Station	77,818	78,900	56,850	57,850	1,000	1.8%	0.08%
River Park	-	861	4,250	4,350	100	2.4%	0.01%
South Chattanooga	3,506	11,657	7,905	8,270	365	4.6%	0.01%
South Chickamauga Creek	311,501	346,409	367,450	413,025	45,575	12.4%	0.61%
Tiftonia 1&2	60,344	97,948	173,675	159,575	(14,100)	-8.1%	0.23%
West Chickamauga	-	7,247	49,000	-	(49,000)	-100.0%	0.00%
Other	-	9,215	-	-	-	N/A	0.00%
VAAP	4,310	-	10,260	6,490	(3,770)	-36.7%	0.01%
<b>Subtotal Pumping Stations</b>	<b>2,556,699</b>	<b>2,543,016</b>	<b>3,067,402</b>	<b>3,150,286</b>	<b>82,884</b>	<b>2.7%</b>	<b>4.62%</b>
Depreciation	0		0		0	N/A	0.00%
<b>Capital Improvements Program</b>	<b>197,456</b>	<b>1,242,285</b>	<b>1,149,782</b>	<b>2,737,985</b>	<b>1,588,203</b>	<b>138.1%</b>	<b>4.01%</b>
<b>Debt Service &amp; Reserve</b>							
Principal	10,988,409	9,492,618	9,137,500	8,941,261	(196,239)	-2.1%	13.11%
Interest	4,015,808	3,755,185	3,987,597	3,114,417	(873,180)	-21.9%	4.57%
Reserve Coverage	935,697	1,059,825	1,575,012	1,687,795	112,783	7.2%	2.47%
	15,939,914	14,307,628	14,700,109	13,743,473	(956,636)	-6.5%	
Construction Trust Fund (6011)	7,500,000	10,804,000	0	0	0	N/A	0.00%
<b>Total Interceptor Sewer</b>	<b>\$50,460,972</b>	<b>\$54,301,507</b>	<b>\$44,866,564</b>	<b>\$47,033,000</b>	<b>\$2,166,436</b>	<b>4.8%</b>	<b>68.94%</b>

<b>Enterprise Funds Revenue Fund Summary</b>	<b>Actual 09</b>	<b>Actual 10</b>	<b>Budget 11</b>	<b>Budget 12</b>	<b>Inc(Dec)</b>	<b>% chg</b>	<b>% of total</b>
<b>Water Quality (Fund 6030):</b>							
Water Quality Management	2,060,592	2,690,552	1,850,293	2,240,247	389,954	21.1%	3.28%
Water Quality Operations	1,384,397	3,828,793	5,254,480	5,899,024	644,544	12.3%	8.65%
Water Quality Site Development	0	0	348,649	1,164,187	815,538	233.9%	1.71%
Water Quality Engineering	0	0	699,110	798,131	99,021	14.2%	1.17%
Water Quality Public Education	0	0	65,158	89,034	23,876	36.6%	0.13%
Renewal & Replacement	36,621	58,523	779,690	200,689	(579,001)	-74.3%	0.29%
Capital Improvement	775,000	0	11,500,000	1,450,000	(10,050,000)	-87.4%	2.13%
Depreciation and Bad Debt	0	0	0	0	0	N/A	0.00%
Debt Service	2,298,855	2,299,462	4,697,144	2,457,488	(2,239,656)	-47.7%	3.60%
<b>Total Water Quality</b>	<b>\$6,555,465</b>	<b>\$8,877,330</b>	<b>\$25,194,524</b>	<b>\$14,298,800</b>	<b>(\$10,895,724)</b>	<b>-43.2%</b>	<b>20.96%</b>
Grand Totals:	<b>\$64,280,819</b>	<b>\$69,870,183</b>	<b>\$77,922,467</b>	<b>\$68,219,900</b>	<b>(\$9,702,567)</b>	<b>-12.5%</b>	<b>100.00%</b>



# Internal Service Funds

## Fund Structure

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

**Municipal Fleet Services Fund** accounts for revenues and expenditures associated with the operation of the City's garage, gasoline, and fleet leasing services. The cost for these services are paid by the departments and agencies of City government and charges to external agencies. Fleet disbursements for FY12 include a use of Fund Balance of \$2,500,000 for vehicle purchases.

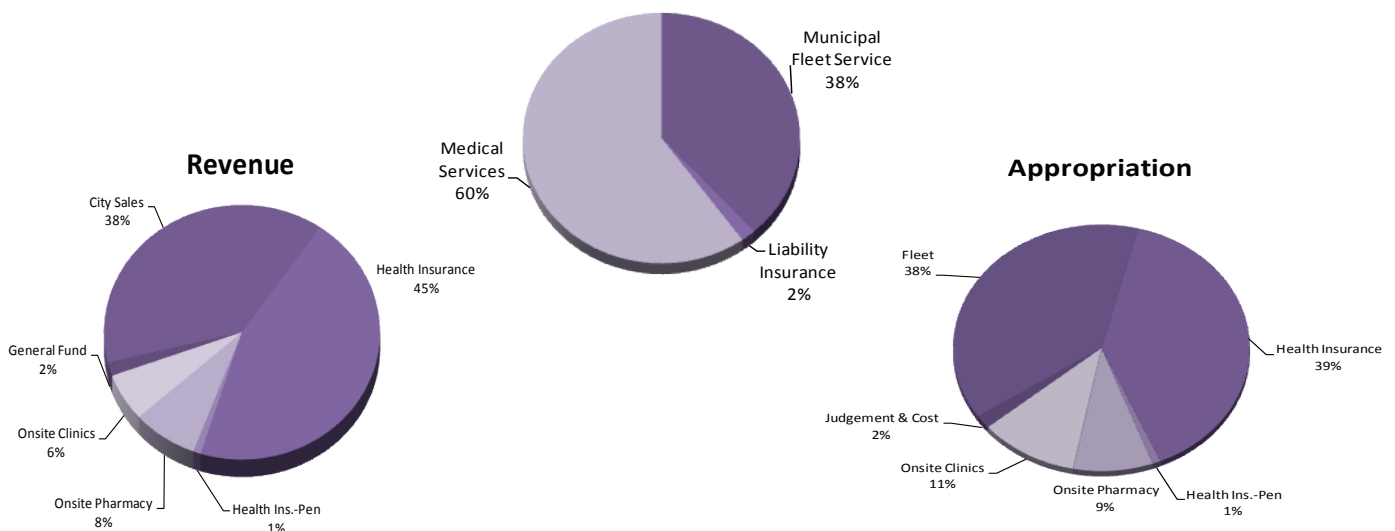
FY 11 Results	Budget Rev & Exp	(unaudited) FY 11 Actual Rev	(unaudited) FY 11 Actual Exp
Municipal Service Station	\$ 3,255,394	\$ 3,651,505	\$ 3,313,048
Municipal Garage	\$ 6,090,000	\$ 6,985,640	\$ 6,491,442
Fleet Leasing Capital	\$ 9,300,160	\$ 3,106,279	\$ 2,881,405
Fleet Leasing Operations	\$ 2,003,440	\$ 2,000,524	\$ 1,572,940
Liability Insurance	\$ 1,360,351	\$ 1,360,000	\$ 2,128,637
Medical Services Fund	\$ 29,449,055	\$ 28,500,758	\$ 27,730,596
<b>Total Internal Service Fund</b>	<b>51,458,400</b>	<b>45,604,706</b>	<b>44,118,068</b>

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

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

## Fiscal Year 2011/2012 Budgeted Amount by Fund \$57,555,583

### Budget



<b>Internal Services Funds</b>						
<b>Revenue Summary</b>	<b>Actual 09</b>	<b>Actual 10</b>	<b>Budget 11</b>	<b>Budget 12</b>	<b>Inc(Dec)</b>	<b>% chg</b>
Municipal Service Station	3,439,622	3,068,354	3,255,394	3,365,000	109,606	3.4%
Municipal Garage	6,360,406	6,328,044	6,090,000	6,874,323	784,323	12.9%
Fleet Leasing Operations	1,421,037	1,669,292	2,003,440	2,207,000	203,560	10.2%
Fleet Leasing Capital	3,485,619	3,483,827	9,300,160	9,625,000	324,840	3.5%
Liability Insurance	1,765,000	3,517,311	1,360,351	1,000,000	(360,351)	-26.5%
Medical Services Fund	27,815,556	29,533,535	29,449,055	34,484,260	5,035,205	17.1%
<b>Total Internal Services</b>	<b>44,287,240</b>	<b>47,600,363</b>	<b>51,458,400</b>	<b>57,555,583</b>	<b>6,097,183</b>	<b>11.8%</b>

## Revenues

### Municipal Fleet Services Fund

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

The garages collections have increased for FY12. Users will continue to pay a \$65.00 per hour charge for garage services for vehicles that are not part of the lease program. For budgeting or planning purposes during FY12, a 25% premium is applied to parts billed to departments. Gasoline and diesel fuel will be billed to departments with an approximate 10% premium applied to cost.

**Fleet Leasing Program.** Continuing in FY12 is the Fleet Leasing Program, in which new vehicles will be purchased, owned and maintained by Fleet Services and leased back to the various departments and agencies at a fixed rate. Started in FY07 and designed to replace the entire fleet over a period of six years, the program is expected to both provide the capital for vehicle replacement going forward and reduce maintenance costs with the progressive replacement of the oldest vehicles in the city fleet with new vehicles. In FY10, in order to relieve some expenses to the departments, the capital replacement component of the lease rate was suspended temporarily. This component was restored in FY11.

### Liability Insurance Fund

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

### Medical Services Fund

Revenues are generated from health insurance premiums charged to employees, retirees, departments, and agencies, and from charges to departments and agencies for the onsite medical clinics and wellness initiatives. The city currently operates two clinics, one employee fitness facility, and an onsite pharmacy.

<b>Internal Services Funds</b>						
<b>Expenditure Summary</b>	<b>Actual 10</b>	<b>Actual 10</b>	<b>Budget 11</b>	<b>Budget 12</b>	<b>Inc(Dec)</b>	<b>% chg</b>
Municipal Service Station	3,810,762	3,069,300	3,945,977	3,986,849	40,872	1.0%
Municipal Garage	6,687,488	6,501,687	5,997,463	6,664,080	666,617	11.1%
Fleet Leasing Operations	1,125,013	1,079,724	1,405,394	1,795,394	390,000	27.8%
Fleet Leasing Capital	4,100,000	5,113,732	9,300,160	9,625,000	324,840	3.5%
Liability Insurance	2,314,722	3,517,311	1,360,351	1,000,000	(360,351)	-26.5%
Medical Services Fund	26,158,254	28,443,085	29,449,055	34,484,260	5,035,205	17.1%
<b>Total Internal Services</b>	<b>44,196,239</b>	<b>47,724,839</b>	<b>51,458,400</b>	<b>57,555,583</b>	<b>6,097,183</b>	<b>11.8%</b>

## Expenses

### Municipal Fleet Services Fund

Expenses for these funds are primarily for personnel, inventory supplies, and vehicle purchases. Rising fuel costs has continued to impact the expenses in the Municipal Service Station. The City has began purchasing more fuel efficient vehicles in an effort to minimize costs. FY12 projects a 1% rise in expenses over FY11 budget for Service Stations. As more vehicles are added to the Fleet Leasing program, Leasing Operations cost will continue to rise. FY12 projects an increase of 27.8% over FY11 budget.

### Liability Insurance Fund

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

### Medical Services Fund

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



Internal Service Fund Revenue Summary	Actual 09	Actual 10	Budget 11	Budget 12	Inc(Dec)	% chg	% of total
<b>Municipal Service Station (Fund 6501):</b>							
Amnicola Service Station:							
Fleet Fuel-City Sales	981,800	996,761	1,100,000	1,100,000	-	0.00%	1.91%
Fleet Fuel-Outside Sales	27,937	25,096	25,000	25,000	-	0.00%	0.04%
<b>Total Amnicola Station</b>	<b>1,009,737</b>	<b>1,021,857</b>	<b>1,125,000</b>	<b>1,125,000</b>	<b>\$ -</b>	<b>0.00%</b>	<b>1.95%</b>
12th & Park Service Station:							
Fleet Fuel- City Sales	2,374,322	2,005,225	2,085,394	2,195,000	109,606	5.26%	3.81%
Fleet Fuel- Outside Sales	55,563	41,272	45,000	45,000	-	0.00%	0.08%
Transfers In-Gen.Govt.Cap.Fund 4103	-	-	-	-	-	N/A	0.00%
<b>Total 12th &amp; Park Station</b>	<b>2,429,885</b>	<b>2,046,497</b>	<b>2,130,394</b>	<b>2,240,000</b>	<b>\$ 109,606</b>	<b>5.14%</b>	<b>3.89%</b>
<b>Total Municipal Service Station</b>	<b>\$ 3,439,622</b>	<b>\$ 3,068,354</b>	<b>\$ 3,255,394</b>	<b>\$ 3,365,000</b>	<b>\$ 109,606</b>	<b>5.14%</b>	<b>5.85%</b>
<b>Municipal Garage (Fund 6502):</b>							
Amnicola Garage:							
Sale of Surplus Equip/Scrap	12,416	14,243	10,000	10,000	-	0.00%	0.02%
Misc Revenue	-	-	-	-	-	N/A	0.00%
Fleet - Sale of Parts	1,253,972	1,463,146	1,300,000	1,500,000	200,000	15.38%	2.61%
Outside Sale of Parts	195,944	212,655	160,000	226,323	66,323	41.45%	0.39%
Sales - Labor	1,418,418	1,431,434	1,450,000	1,305,000	(145,000)	-10.00%	2.27%
Outside Sales - Labor	237,738	207,215	180,000	185,000	5,000	2.78%	0.32%
<b>Total Amnicola Garage</b>	<b>3,118,488</b>	<b>3,328,693</b>	<b>3,100,000</b>	<b>3,226,323</b>	<b>\$ 126,323</b>	<b>4.07%</b>	<b>5.61%</b>
12th & Park Garage:							
Fleet - Sale of Parts	1,839,117	1,480,006	1,630,000	1,525,000	(105,000)	-6.44%	2.65%
Outside Sale of Parts	1,950	36,893	40,000	46,000	6,000	15.00%	0.08%
Sales - Labor	1,400,217	1,441,096	1,300,000	2,020,000	720,000	55.38%	3.51%
Outside Sales - Labor	634	41,356	20,000	57,000	37,000	185.00%	0.10%
<b>Total 12th &amp; Park Garage</b>	<b>3,241,918</b>	<b>2,999,351</b>	<b>2,990,000</b>	<b>3,648,000</b>	<b>658,000</b>	<b>22.01%</b>	<b>6.34%</b>
<b>Total Municipal Garage</b>	<b>\$ 6,360,406</b>	<b>\$ 6,328,044</b>	<b>\$ 6,090,000</b>	<b>\$ 6,874,323</b>	<b>\$ 784,323</b>	<b>26.08%</b>	<b>11.94%</b>
<b>Fleet Leasing Operations(Fund 6503)</b>							
Damage Settlements	-	-	-	-	-	-	0.00%
Fleet Leased Vehicles	1,217,940	1,418,848	1,753,440	1,957,000	203,560	11.61%	3.40%
Fleet Mileage Surcharge	203,097	250,444	250,000	250,000	-	0.00%	0.43%
<b>Total Fleet Leasing Operations</b>	<b>\$ 1,421,037</b>	<b>\$ 1,669,292</b>	<b>\$ 2,003,440</b>	<b>\$ 2,207,000</b>	<b>\$ 203,560</b>	<b>10.16%</b>	<b>3.83%</b>
<b>Fleet Leasing Capital(Fund 6504-6505)</b>							
Damage Settlements	93,196	111,729	100,000	115,000	15,000	15.00%	0.20%
Sale of Surplus Equip/Scrap	118,242	142,620	200,000	140,000	(60,000)	-30.00%	0.24%
Fleet Leased Vehicles	-	-	-	-	-	N/A	0.00%
Vehicle Replacement Reserve	1,587,928	171,445	2,630,160	2,500,000	(130,160)	-4.95%	4.34%
Fleet Mileage Surcharge	296,253	58,033	370,000	370,000	-	0.00%	0.64%
Use of Fund Balance	1,390,000	3,000,000	2,000,000	2,500,000	500,000	25.00%	4.34%
Transfers In-General Fund	-	-	-	-	-	N/A	0.00%
Transfers In-Gen.Govt. Cap.Fund 4103	-	-	4,000,000	4,000,000	-	0.00%	6.95%
<b>Total Fleet Leasing Capital</b>	<b>\$ 3,485,619</b>	<b>\$ 3,483,827</b>	<b>\$ 9,300,160</b>	<b>\$ 9,625,000</b>	<b>\$ 324,840</b>	<b>3.49%</b>	<b>16.72%</b>
<b>Total Fleet Services</b>	<b>\$ 14,706,684</b>	<b>\$ 14,549,517</b>	<b>\$20,648,994</b>	<b>\$ 22,071,323</b>	<b>1,422,329</b>	<b>6.89%</b>	<b>38.35%</b>
<b>Liability Insurance Fund (0651)</b>							
Prior Year Surplus			351		(351)	-100.00%	0.00%
General Fund Transfer-1100	1,765,000	3,517,311	1,360,000	1,000,000	(360,000)	-26.47%	1.74%
<b>Total Liability Insurance</b>	<b>\$ 1,765,000</b>	<b>\$ 3,517,311</b>	<b>\$ 1,360,351</b>	<b>\$ 1,000,000</b>	<b>\$ (360,351)</b>	<b>-26.49%</b>	<b>1.74%</b>
<b>Medical Services Fund (0652)</b>							
Dept Prem Empl/Ret Healthcare	24,939,274	26,210,692	22,552,906	26,081,726	3,528,820	15.65%	45.32%
Dept Prem Pensioners	781,368	744,453	700,000	510,873	(189,127)	-27.02%	0.89%
Dept Prem On Site Clinic & Wellness	1,868,080	1,986,164	2,140,200	2,570,238	430,038	20.09%	4.47%
On Site Pharmacy Co Pay & OTC sales	226,833	592,226	4,055,949	4,404,329	348,380	8.59%	7.65%
Dept Prem Employee Health Center	-	-	-	917,093	917,093	N/A	1.59%
<b>Total Medical Services</b>	<b>\$ 27,815,556</b>	<b>\$ 29,533,535</b>	<b>\$29,449,055</b>	<b>\$ 34,484,260</b>	<b>\$ 5,035,205</b>	<b>17.10%</b>	<b>59.91%</b>
<b>Grand Total:</b>	<b>\$ 44,287,240</b>	<b>\$ 47,600,363</b>	<b>\$51,458,400</b>	<b>\$ 57,555,583</b>	<b>\$ 6,097,183</b>	<b>11.85%</b>	<b>100.00%</b>

Internal Service Fund Expenditure Summary	Actual 09	Actual 10	Budget 11	Budget 12	Inc(Dec)	% chg	% of total
<b>Municipal Service Station (Fund 6501):</b>							
Amnicola Service Station							
Salaries & Wages	47,169	43,047	26,226	22,036	(4,190)	-15.98%	0.04%
Fringes	16,466	14,054	12,100	11,833	(267)	-2.21%	0.02%
Purchased Services	2,500	14,385	17,730	17,730	-	0.00%	0.03%
Materials & Supplies	500	456	-	-	-	N/A	0.00%
Vehicle Operating Expenses	5,000	871	5,000	5,000	-	0.00%	0.01%
Inventory Supplies	1,170,000	910,726	1,170,000	1,170,000	-	0.00%	2.03%
Capital Outlay	-	-	-	-	-	N/A	0.00%
Gov'tl Charges, Taxes, Fees, Misc.	19,500	62,297	62,097	62,097	-	0.00%	0.11%
<b>Total Amnicola Station</b>	<b>1,261,135</b>	<b>1,045,836</b>	<b>1,293,153</b>	<b>1,288,696</b>	<b>(4,457)</b>	<b>-18.18%</b>	<b>2.24%</b>
12th & Park Service Station							
Salaries & Wages	63,398	59,077	38,537	66,417	27,880	72.35%	0.12%
Fringes	21,729	19,274	20,621	38,070	17,449	84.62%	0.07%
Purchased Services	4,200	20,526	14,025	14,025	-	0.00%	0.02%
Materials & Supplies	1,500	1,003	1,000	1,000	-	0.00%	0.00%
Vehicle Operating Expenses	7,100	1,993	2,500	2,500	-	0.00%	0.00%
Insurance, Claims, Damages	100	87	-	-	-	N/A	0.00%
Inventory Supplies	2,450,000	1,794,646	2,450,000	2,450,000	-	0.00%	4.26%
Capital Outly	-	-	-	-	-	N/A	0.00%
Gov'tl Charges, Taxes, Fees Misc.	1,600	126,858	126,141	126,141	-	0.00%	0.22%
<b>Total 12th &amp; Park Station</b>	<b>2,549,627</b>	<b>2,023,464</b>	<b>2,652,824</b>	<b>2,698,153</b>	<b>45,329</b>	<b>1.71%</b>	<b>4.69%</b>
<b>Total Municipal Service Station</b>	<b>\$ 3,810,762</b>	<b>\$ 3,069,300</b>	<b>\$ 3,945,977</b>	<b>\$ 3,986,849</b>	<b>\$ 40,872</b>	<b>1.04%</b>	<b>6.93%</b>
<b>Municipal Garage (Fund 6502):</b>							
Amnicola Garage - Repair & Maint.							
Salaries & Wages	1,104,183	1,004,667	1,011,374	1,032,615	21,241	2.10%	1.79%
Fringes	403,661	378,760	451,308	516,988	65,680	14.55%	0.90%
Purchased Services	221,500	280,249	236,235	237,564	1,329	0.56%	0.41%
Materials & Supplies	20,400	38,487	15,550	15,550	-	0.00%	0.03%
Vehicle Operation Expenses	100,300	83,375	67,725	68,505	780	1.15%	0.12%
Insurance, Claim, Damages	9,100	133,078	135,100	130,000	(5,100)	-3.77%	0.23%
Inventory Supplies	1,400,000	1,378,496	1,248,034	1,381,450	133,416	10.69%	2.40%
Capital Outlay	-	-	-	-	-	N/A	0.00%
Gov'tl Charges, Taxes, Fees, Misc.	327,458	186,850	180,200	180,200	-	0.00%	0.31%
<b>Total Amnicola Garage</b>	<b>3,586,602</b>	<b>3,483,962</b>	<b>3,345,526</b>	<b>3,562,872</b>	<b>\$ 217,346</b>	<b>6.50%</b>	<b>6.19%</b>
12th & Park Garage - Repair & Maint.							
Salaries & Wages	1,025,785	849,451	909,890	1,019,215	109,325	12.02%	1.77%
Fringes	367,243	313,639	462,877	514,769	51,892	11.21%	0.89%
Purchased Services	89,600	155,957	118,420	120,840	2,420	2.04%	0.21%
Materials & Supplies	34,200	56,826	41,750	25,700	(16,050)	-38.44%	0.04%
Travel	-	492	-	-	-	N/A	0.00%
Vehicle Operating Expenses	103,400	126,944	81,000	112,000	31,000	38.27%	0.19%
Insurance, Claims, Damages	123,000	35,468	-	36,000	36,000	N/A	0.06%
Inventory Supplies	1,070,000	1,323,984	1,038,000	1,120,000	82,000	7.90%	1.95%
Capital Outlay	-	-	-	-	-	N/A	0.00%
Gov'tl Charges, Taxes, Fees, Misc.	287,658	154,964	-	152,684	152,684	N/A	0.27%
<b>Total 12th &amp; Park Garage</b>	<b>3,100,886</b>	<b>3,017,725</b>	<b>2,651,937</b>	<b>3,101,208</b>	<b>449,271</b>	<b>16.94%</b>	<b>5.39%</b>
<b>Total Municipal Garage</b>	<b>\$ 6,687,488</b>	<b>\$ 6,501,687</b>	<b>\$ 5,997,463</b>	<b>\$ 6,664,080</b>	<b>\$ 666,617</b>	<b>11.11%</b>	<b>11.58%</b>
<b>Fleet Leasing Operations(Fund 6503)</b>							
Vehicle Operating Expenses	1,125,013	1,079,724	1,405,394	1,795,394	390,000	27.75%	3.12%
<b>Total Fleet Leasing Operations Progr</b>	<b>\$ 1,125,013</b>	<b>\$ 1,079,724</b>	<b>\$ 1,405,394</b>	<b>\$ 1,795,394</b>	<b>390,000</b>	<b>27.75%</b>	<b>3.12%</b>
<b>Fleet Leasing Capital(Fund 6504-6505)</b>							
Capital Outlay	2,838,000	2,113,732	7,300,160	7,125,000	(175,160)	-2.40%	12.38%
Fund Balance Reserve	1,390,000	3,000,000	2,000,000	2,500,000	500,000	25.00%	4.34%
Purchased Services	-	-	-	-	-	N/A	0.00%
Gov'tl Charges, Taxes, Fees, Misc.	-	-	-	-	-	N/A	0.00%
<b>Total Fleet Leasing Capital Program</b>	<b>\$ 4,100,000</b>	<b>\$ 5,113,732</b>	<b>\$ 9,300,160</b>	<b>\$ 9,625,000</b>	<b>324,840</b>	<b>3.49%</b>	<b>16.72%</b>
<b>Total Fleet Services</b>	<b>\$ 15,723,263</b>	<b>\$ 15,764,443</b>	<b>\$ 20,648,994</b>	<b>\$ 22,071,323</b>	<b>1,422,329</b>	<b>6.89%</b>	<b>38.35%</b>
<b>Liability Insurance Fund(6200)</b>							
Special Council & Claims	2,314,722	3,517,311	1,360,351	1,000,000	(360,351)	-26.49%	1.74%
<b>Total Liability Insurance</b>	<b>\$ 2,314,722</b>	<b>\$ 3,517,311</b>	<b>\$ 1,360,351</b>	<b>\$ 1,000,000</b>	<b>(360,351)</b>	<b>-26.49%</b>	<b>1.74%</b>

<b>Internal Service Fund Expenditure Summary</b>	<b>Actual 09</b>	<b>Actual 10</b>	<b>Budget 11</b>	<b>Budget 12</b>	<b>Inc(Dec)</b>	<b>% chg</b>	<b>% of total</b>
<b>Medical Services Fund(6300)</b>							
Employee/Retiree Healthcare	23,630,808	24,958,182	22,450,829	22,744,413	293,584	1.31%	39.52%
Pensioners	424,458	540,325	550,210	510,873	(39,337)	-7.15%	0.89%
On Site Clinic & Wellness	1,676,359	2,013,634	2,043,136	2,723,930	680,795	33.32%	4.73%
On Site Pharmacy	426,629	930,945	4,404,880	5,005,043	600,163	13.62%	8.70%
Employee Health Center	-	-	-	3,500,000	3,500,000	N/A	6.08%
<b>Total Medical Services</b>	<b>\$ 26,158,254</b>	<b>\$ 28,443,085</b>	<b>\$ 29,449,055</b>	<b>\$ 34,484,260</b>	<b>5,035,205</b>	<b>17.10%</b>	<b>59.91%</b>
<b>Grand Totals</b>	<b>\$ 44,196,239</b>	<b>\$ 47,724,839</b>	<b>\$ 51,458,400</b>	<b>\$ 57,555,583</b>	<b>6,097,183</b>	<b>11.85%</b>	<b>100.00%</b>



# General Government

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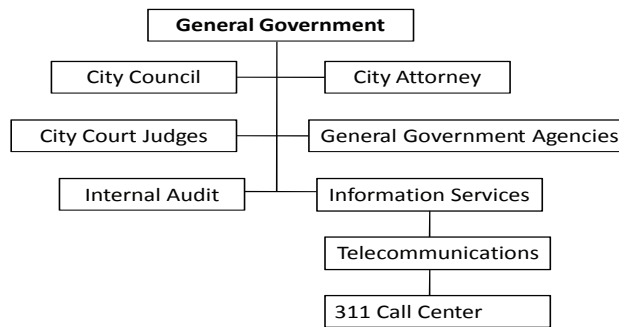
## Mission:

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

## Description:

The General Government budget provides for legal and legislative functions of government that pertain to the general day to day operations of the City of Chattanooga, as well as appropriations for most agencies and nonprofit organizations or other special funds to which the City contributes funding. The City Council Office and City Court Judges represent the elected officials of the City and their respective operations. The City Attorney's Office represents the City in all legal matters, litigating on behalf of the City, as well as providing legal advice to the governing body and other departments where appropriate. 311 Call Center simplifies citizen access to government by providing a single point of contact for all City services. In addition, 311 provides City departments with data needed to identify service needs, trends, and outcomes. Information Systems is under General Government. This area includes information service and telecommunications. It is the policy of the Mayor to maintain a comprehensive program of internal auditing as an overall control measure and as a service to the City. Its purpose is to aid City management in achieving City goals without undue risk. It is in internal control that functions by measuring and evaluating the effectiveness of other controls. It also serves as a deterrent to fraud, waste, and abuse.

Other functions in General Government include funding for memberships in organizations such as the Tennessee Municipal League. Funds are also provided for promotion of the city through various means as determined by the Mayor or the City Council. Administrative expenses for the annual audit, various general studies and surveys which the City deems necessary are administered through this department.



## Goals and Objectives

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

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

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

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

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

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

**To provide timely, efficient and quality telecommunications and information services for all City departments and agencies.**

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

**Deliver a quality customer experience to 311 customers**

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

<b>Performance Measures</b>	Actual FY10	Goal FY11	Actual FY11	Goal FY12
311 service requests created	114,711	118,000	135,692	118,000
311 service requests closed	98.3%	100%	93.0%	100%
Days from Council Meeting to minutes	2	2	2	2

### Department Summary

	Actual FY 08/09 *	Actual FY 09/10 *	Budget FY 10/11	Budget FY 11/12
City Council Office	\$ 664,205	\$ 690,361	\$ 744,023	\$ 784,351
Office of City Court Judges	671,092	716,017	768,117	806,734
Office of City Attorney	1,010,754	1,108,136	1,296,155	1,387,359
Supported Agencies	12,248,921	13,606,953	14,176,708	19,386,074
Debt Service	10,956,089	10,906,307	15,494,469	14,400,000
Liability Insurance Fund	400,000	800,000	1,360,000	1,000,000
311 Call Center	466,927	488,179	575,652	606,980
Internal Audit	467,159	458,219	510,345	543,732
Information Services	2,756,780	3,162,605	3,772,346	3,861,812
General Services	2,490,660	2,682,072	-	-
Other General Government Activities	10,773,213	10,112,239	3,692,109	4,882,548
<b>Total Expenditures</b>	<b>\$42,905,800</b>	<b>\$44,731,088</b>	<b>\$42,389,924</b>	<b>\$47,659,590</b>
Per Capita	\$252.56	\$261.77	\$247.39	\$284.24
<b>Positions Authorized</b>	<b>177</b>	<b>181</b>	<b>91</b>	<b>90</b>

### Resources

	Actual FY 08/09 *	Actual FY 09/10 *	Budget FY 10/11	Budget FY 11/12
Personnel	\$ 4,691,381	\$ 5,388,511	\$ 6,618,294	\$ 6,984,314
Overtime	11,287	12,195	-	-
Operating	38,203,132	39,330,382	35,771,630	40,675,276
Revenue	-	-	-	-

\* Note: General Services reported as separate department in FY11

# Supported Agencies

Supported agencies are a portion of General Government and are primarily in two different categories. The first category is appropriations to special funds that were either jointly supported with Hamilton County and/or some other agency which are accounted for in another fund on the City's books. These included CARTA, Public Library, Regional Planning Agency and the Air Pollution Control Bureau. The Sales Tax Agreement that jointly funded those agencies ended during FY2011. The second category is appropriations to other organizations which the City Government determines meet the definition of serving a public purpose that are not accounted for on the City books. These include agencies such as Urban League, Allied Arts, and Chattanooga Neighborhood Enterprise (CNE). The following descriptions give a short explanation of each general government agency. Some of the appropriations are for closed-ended programs, but most are for ongoing programs or agencies which the City Government supports on a continual basis. Amounts are provided for Fiscal Year 2011/2012 per Ordinance 12523 and ammended by Ordinance 12528.

## Air Pollution Control Bureau

The overall mission is to achieve and maintain levels of air quality which will protect human health and safety and prevent injury to plant and animal life and property. The Chattanooga Area has progressed from being listed as one of the nation's most polluted cities in the late 1960's to being held out as a model of improvement. The City currently meets all federal air quality standards. The bureau provides a program of air pollution prevention, abatement, and control to foster the health, comfort and convenience of all citizens of Hamilton County.  
 City's Contribution.....\$270,820

## Alexian Brothers Senior Neighbors

Since 1960, Senior Neighbors, an Alexian Brothers ministry, has been Chattanooga's resource for all things related to aging well. Senior Neighbors provides vocational, social, mental, spiritual and physical opportunities designed to maintain and improve health and wellness.  
 City Contribution .....\$12,720

## Allied Arts Council

The overall mission is to provide a united voice for all cultural organizations and activities, further the significance of their roles in the life of the community, provide financial assistance and such other measures necessary to strengthen the area's cultural resources , and work with other agencies in the public and private sectors to make quality of life a priority issue for the community. Through its annual fund drive, Allied Arts provides essential operating funds to the following cultural institutions:

- Arts and Education Council*
- Association for Visual Arts*
- Ballet Tennessee*
- Bessie Smith Cultural Center*

- Chattanooga Ballet*
- Chattanooga Boys Choir*
- Chattanooga Girls Choir*
- Chattanooga History Center*
- Chattanooga Symphony and Opera*
- Chattanooga Theatre Centre*
- Choral Arts of Chattanooga*
- Creative Discovery Museum*
- Houston Museum of Decorative Arts*
- Hunter Museum of American Art*
- Shaking Ray Levi Society*

City's Contribution.....\$176,472

## Bessie Smith Cultural Center

The mission of the Bessie Smith Cultural Center is to collect, preserve, interpret and present art and artifacts relating to the history and culture of African Americans while serving as a resource for local and national history. The Cultural Center also houses artifacts and documents to support educational programs, services and resources for the community. The programs promote ethnic pride, self-esteem, cultural enrichment, cross-cultural awareness, improved human relations within the community and sensitivity to the African-American experience. The museum helps one to understand the culture and heritage of African-Americans.  
 City's Contribution.....\$54,000

## Carter Street Corporation

Carter Street Corporation manages the Chattanooga/Hamilton County Convention & Trade Center. The convention and trade center provides rental space for conventions, trade shows, meetings, banquets, etc., which bring outside dollars into the community, as well as providing a place for local organizations to hold events.  
 City's Contribution.....\$200,000

**Chattanooga Area Regional Council of Governments / Southeast Tennessee Development District**

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

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

City’s Contribution.....\$36,038

**Chattanooga Public Library**

The library serves the community by making materials and services available to all residents. To meet patrons’ educational, professional, and personal needs, the library provides current information, promotes learning, and preserves the community’s history. The library provides access to information through books, periodicals, newspapers, pamphlets, government documents, phonograph records, audiocassettes, videocassettes, films, internet, and brochures. Through state, regional, national and international networks, the library can provide access to resources. The library encourages the love of reading in children and adults and provides information for both leisure and professional use.

City’s Contribution.....\$5,655,773

**Chattanooga African-American Museum/Building Maintenance**

The City & Hamilton County are responsible for the overall management and maintenance of the Heritage Center in which the Center houses the Bessie Smith Hall and the African-American Museum.

City’s Contribution.....\$62,653

**Chattanooga Area Regional Transportation Authority (CARTA)**

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

City’s Contribution.....\$4,675,000

**Chattanooga Area Urban League**

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

City’s Contribution.....\$50,000

**Chattanooga History Center**

The overall mission is to collect, preserve, research, interpret and display the written, spoken, pictorial and artifactual record of the Chattanooga and Tri-State region from the earliest times to the present. This is accomplished by operating a museum and providing appropriate publications, exhibits and educational programs for all segments of the community. The museum has a working board and staff, and a proven track record of helping to improve the quality of life for current and future Hamilton County residents. Education is the primary purpose, which the education department fulfills with a full schedule of school tours, adult programs and outreach programs. The “Traveling Trunks” outreach program includes hands-on activities that bring to life specific historical periods in our area.

City’s Contribution.....\$15,200

**Chattanooga Neighborhood Enterprise**

The mission of the organization is to rid the Chattanooga area of all substandard housing. The City government joined in this effort in 1989. The Police Housing Initiative comprised \$250,000 of the FY12 appropriation.

City’s Contribution.....\$1,150,000

**Chattanooga/Hamilton County Regional Planning Agency**

The mission of the CHCRPA and its staff is to develop a comprehensive vision and guide for the region which ensures that our land resources support, enhance, and sustain our community and its quality of life. This vision

should include both short and long-range goals and strategies which public and private community leaders can utilize to implement these objectives. The planning program facilitates government and various public and private decision-making by providing research, data, plans, studies and suggested strategies related to community land use, transportation, and social issues.

City's Contribution.....\$2,631,648

**Children's Advocacy Center**

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

City's Contribution.....\$19,000

**Choose Chattanooga**

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

City Contribution.....\$16,900

**Community Foundation Scholarships**

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

City's Contribution.....\$101,300

**Community Impact of Chattanooga, Inc.**

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

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

**Enterprise Center**

The Enterprise Center promotes high-tech economic development in the Chattanooga community to create jobs and build wealth. Through public/private partnerships, the Enterprise Center connects local entrepreneurs,

business and industry to National laboratories, research universities and federal research-oriented programs. Their core initiatives are alternative energy, advanced transportation, technology development and transfer, and community revitalization. The Center manages the HUD-designated Renewal Community program and assists with Brownfields redevelopment issues in the community.

City Contribution .....\$160,500

**Enterprise South Nature Park**

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

City Contribution.....\$1,239,750

**Enterprise South Industrial Park Security**

This activity is to provide security services specific to the Enterprise South Industrial Park and is equally funded between Hamilton County and the City. The park is managed by the County with the City contributing half of the cost of operations.

City Contribution .....\$53,827

**Friends of Moccasin Bend**

The purpose of the Friends of Moccasin Bend National Park is to support the preservation, protection and interpretation of the cultural, historical and natural resources of Moccasin Bend National Archeological District in partnership with the National Park Service. The Friends will also support the design, construction and sustainability of an interpretive center/visitor facility at Moccasin Bend.

City Contribution.....\$30,000

**Front Porch Alliance**

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

City Contribution.....\$22,800

**Homeless Healthcare Center**

The Chattanooga - Hamilton County Homeless Healthcare Center provides outreach, primary care, substance abuse, and mental health services to Chattanooga's homeless population. Clients are provided assistance with locating housing, applying for entitlement programs and with obtaining jobs.

City's Contribution.....\$13,300



### Human Services

This City department provides for the administration and the operations of all public programs and projects of a human nature in the city such as the following:

- Foster Grandparents program enables eligible older adults to help special needs children within their community, while strengthening their bond to the neighborhood
- Offer emergency assistance including food vouchers, clothing, and rent or utility funds to prevent eviction or service interruption
- Increase the availability of decent and affordable shelter through the Low Income Home Energy Assistance Program (LIHEAP), Mortgage Assistance, Rental Assistance and Reverse Mortgage counseling
- Reduce foreclosures, evictions and utility cutoffs within the very low income population
- Offer numerous channels to reduce hunger and improve nutrition
- Provide early education for low income children through Head Start and Early Head Start
- Seek constant improvement in each child's skill attainment level, tracked in a Child Portfolio, as a gauge of school readiness
- Increase the numbers of children in Early Head Start
- Increase childhood immunizations

City's Contribution.....\$733,477

### Railroad Authority

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

City Contribution.....\$10,311

### RiverCity

The RiverCity Company is a private, not-for-profit corporation. RiverCity's Board of Directors is made up of the City and County Mayors, the Chairs of the City Council and the County Commission and community leaders. The primary mission is to ensure a vibrant and attractive downtown that is the economic, social and cultural centerpiece of the Chattanooga region by developing downtown real estate, making and programming great urban spaces and employing creative urban design.

City Contribution .....\$67,500

### Scenic Cities Beautiful

The organization's focus is to study, investigate, develop, and carry out programs for improving the cleanliness and beauty of the community through organized cleanups and beautification efforts. The organization also works with

groups to implement proper waste handling practices, and to support and promote community wide recycling. Scenic Cities serves as the coordinating body for county-wide cleanups and beautification programs, and provides support, information, and materials to those involved in promoting a cleaner community. It also provides speakers and environmental exhibits for community affairs, garden clubs, civic groups, and neighborhood organizations.

City's Contribution.....\$5,000

### Tennessee Riverpark

This is a jointly funded activity in partnership with the Hamilton County Government. The local leaders have committed to a redevelopment of the riverfront area which includes a park connecting the north shore and downtown area with the Chickamauga Dam. This park is overseen by the County government, with the City contributing half of the cost of operations.

City's Contribution.....\$1,050,701

### WTCTV 45

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

City's Contribution.....\$80,000

### Partnership for Families, Children and Adults/ Rape Crisis

The Partnership's Crisis Resource Center provides safe and secure shelter to victims of domestic and family violence, sexual assault, chronically homeless women and in the case of an emergency. The trained staff offer counseling to victims, assistance with legal matters, court advocacy and shelter. It is a "one stop shop" for victims of violence.

City's Contribution.....\$56,522

### Children's Home/Chambliss Shelter

The Children's Home has two programs, both of which care for the at-risk children in the City. The Extended Child Care Program focuses on early childhood education and school preparedness, while allowing parents to work or stay in school. Fees are based on income, so that low-income families can afford child care and continue to work or further their education. The residential side of the Home, called Chambliss Shelter, cares for children who have been removed from their homes either due to neglect, abuse, or delinquency. Children in this program are cared for in their group home or in their foster homes.

Caring for the children in both of these programs allows for a better quality of life for the children, brings some of them out of the cycle of poverty, and helps families who struggle financially. The result is that more parents can hold down a job, more children begin school with the necessary skills, and hundred of children are kept safe every day.

City's Contribution.....\$275,000

**Team Centers**

TEAM is the only program located in the City that provides multidisciplinary diagnosis, evaluation and treatment services for children and adults with developmental disabilities. TEAM also provides critical services for individuals with TennCare that are not available from other providers in the community. All children and adults with developmental disabilities are eligible for services. A screening occurs during the first encounter to determine if the services sought are provided by TEAM. If another service is needed, then TEAM assists with providing an appropriate referral.

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

**Fortwood Center**

Fortwood provides mental health services for adults and children residing in the City that are uninsured or underinsured. This also includes training of graduate students in mental health clinical care. City's Contribution.....\$105,000

**Joe Johnson Mental Health Center**

Our community depends upon the mental wellness of its citizens. When citizens receive treatment for their mental illness and substance abuse problems, they increase their ability to live as contributing members of our community. When people are engaged in their treatment, they often use less community resources.

For the mentally ill this often means less encounters with police officers and lower rates of jail incarceration, less visits to local emergency rooms, etc. Community mental health services are delivered in the least restrictive environment, which produces a savings to the City.

City's Contribution.....\$60,156

**Speech and Hearing Center**

The Center is the only nonprofit of its kind in the Chattanooga area that provides audiological and speech pathology services to individuals at or below the poverty line who are unable to afford the full fees for services. They also are an early identification and intervention program for children under five years old who have communication disorders. The services they provide the community ensure that children are

prepared to enter school and perform at grade level, and that older individuals with communication disorders are able to find or maintain gainful employment, take part in educational opportunities, and remain connected to others socially. Each of these items creates a purposeful existence for our clients, and produces productive, stable citizens for Chattanooga.

City's Contribution.....\$67,700

**Orange Grove Center**

The Center is a private, non-profit organization serving adults and children with developmental disabilities. The Adult Comprehensive Training Program provides individualized services and supports that enables enrollees to acquire, retain or improve self-help skills, participate in community activities, and work.

City's Contribution.....\$32,000

**Signal Centers**

Signal Centers' Adult Services is designed to benefit and, serve the needs of two groups who are in need of day services:

- a) adults with a primary diagnosis of a physical disability
- b) low-income individuals over the age of sixty

The overall goals for both groups are:

- To increase or maintain independence
- Reduce feelings of isolation and depression
- To provide learning opportunities to develop, maintain, or increase skills in the areas of:

- 1) Work/employment
- 2) Socialization
- 3) Daily living skills

City's Contribution.....\$30,006

**Chattanooga Regional Homeless Coalition**

The Coalition works to develop and facilitate community actions that move homeless individuals and families to self-sufficiency and permanent housing. The Homelessness Prevention and Rapid Re-housing Program (HPRP) is designed to assist families and individuals that are currently at risk of losing their housing as a result of the current economic turndown.

City's Contribution.....\$15,000

Agencies	Actual FY08/09	Actual FY09/10	Budget FY10/11	Budget FY11/12
Air Pollution Control Bureau	270,820	270,820	270,820	270,820
Alexian Brothers Senior Neighbors <sup>1)</sup>			17,700	12,720
Allied Arts Council	255,000	191,250	161,200	176,472
Bessie Smith Cultural Center	70,000	64,000	54,000	54,000
Carter Street Corp	200,000	185,000	161,257	200,000
Chatt. Area Regional Council of Gov. Southeast Tennessee Dev. District	31,111	31,111	36,038	36,038
Chattanooga Public Library	2,640,000	2,640,000	2,792,400	5,655,773
Chattanooga African-Museum Building Maintenance	57,019	62,653	62,653	62,653
Chattanooga Area Food Bank	0	15,000	12,700	0
Chattanooga Area Regional Transportation Authority (CARTA)	3,851,000	3,851,000	4,231,000	4,675,000
Chattanooga Area Urban League	50,000	50,000	42,200	50,000
Chattanooga Downtown Partnership	100,000	80,000	0	0
Chattanooga History Center	24,000	18,000	15,200	15,200
Chattanooga Neighborhood Enterprises	1,000,000	900,000	1,000,000	1,150,000
Chattanooga/ Hamilton County Regional Planning Agency	990,007	1,115,712	1,378,500	2,631,648
Children's Advocacy Center	30,000	22,500	19,000	19,000
Choose Chattanooga	25,000	20,000	16,900	16,900
Community Foundation Scholarships	160,000	120,000	101,300	101,300
Community Impact of Chattanooga	300,000	208,511	175,600	100,000
Enterprise Center	100,000	237,500	160,500	160,500
Enterprise South Nature Park	190,150	283,861	564,697	1,239,750
ESIP Security	19,180	55,496	53,827	53,827
Finley Stadium	60,000	60,000	60,000	0
Friends of Moccasin Bend	0	30,000	25,300	30,000
Front Porch Alliance	30,000	27,000	22,800	22,800
Homeless Healthcare Center	17,500	15,750	13,300	13,300
Human Services	1,333,477	1,233,477	733,477	733,477
Railroad Authority	55,794	67,822	12,281	10,311
RiverCity	0	0	67,500	67,500
Scenic Cities Beautiful	22,888	5,000	4,220	5,000
Tennessee Riverpark	1,258,632	1,219,775	1,191,180	1,050,701
WTCI TV 45	60,000	45,000	50,650	80,000
Partnership/Rape Crisis <sup>2)</sup>	0	0	0	56,522
Children's Home - Chambliss Shelter <sup>2)</sup>	0	0	0	275,000
Team Centers <sup>2)</sup>	0	0	0	50,000
Fortwood Center <sup>2)</sup>	0	0	0	105,000
Joe Johnson Mental Health <sup>2)</sup>	0	0	0	60,156
Speech & Hearing Center <sup>2)</sup>	0	0	0	67,700
Orange Grove <sup>2)</sup>	0	0	0	32,000
Signal Center <sup>2)</sup>	0	0	0	30,006
Homeless Coalition <sup>2)</sup>	0	0	0	15,000
<b>TOTAL</b>	<b>13,201,578</b>	<b>13,126,238</b>	<b>13,508,200</b>	<b>19,386,074</b>

1) Alexian Brothers was previously funded in Parks & Recreation Department

2) New requests as a result of Sales Tax Agreement with Hamilton County ending in FY 2011



# Economic Development

Ron Littlefield, Mayor

[www.chattanooga.gov](http://www.chattanooga.gov)

## Description:

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

### Department Summary

	Actual FY 08/09	Actual FY 09/10	Budget FY 10/11	Budget FY 11/12
Capital fund	2,925,688	2,999,500	2,157,131	685,649
TN Multi-Cultural Chamber of Commerce	150,000	75,000	75,000	0
Chamber for Economic Devel	450,000	450,000	450,000	450,000
Chamber Marketing-Enterprise South	75,000	75,000	75,000	75,000
Commission to Hamilton County	0	0	0	109,832
Net Debt Service	4,877,463	6,013,700	8,516,344	9,662,719
Tourist Development Debt Service	0	2,359,549	0	0
<b>Total Expenditures</b>	<b>\$ 8,478,151</b>	<b>\$ 11,972,749</b>	<b>\$ 11,273,475</b>	<b>\$ 10,983,200</b>
City Only Sales Tax	\$ 10,394,686	\$ 10,182,243	\$ 10,820,889	\$ 10,983,200
Unreserved Fund Balance	0	0	0	0
TDZ State Sales Tax	0	1,809,793	0	0
TDZ County Sales tax	0	549,755	0	0
Interest Income	90,029	46,111	0	0
<b>Total Revenues</b>	<b>\$ 10,484,715</b>	<b>\$ 12,587,902</b>	<b>\$ 10,820,889</b>	<b>\$ 10,983,200</b>
Per Capita	\$ 54.75	\$ 70.07	\$ 65.79	\$ 65.50

Note: Ordinance # 12533 for Fiscal Year 2011/2012 authorized the allocation of \$75,000 from the Economic Development Fund for the purpose of supporting an agency with the goal of assisting small businesses, multicultural, minority and women-owned businesses in the City of Chattanooga.





# Community Development

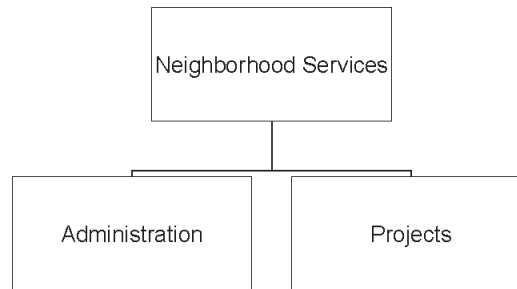
Beverly P. Johnson, Administrator

Anthony Sammons, Deputy Administrator

[www.chattanooga.gov/communitydev](http://www.chattanooga.gov/communitydev)

## Mission:

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



## Description:

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

## Goals & Objectives:

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

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

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

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

### To increase employment in lower income areas.

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

Performance Measures	Actual	Goal	Actual	Goal
	FY10	FY11	FY11	FY12
Increase the stock of safe, affordable rental units	17	20	19	20
Rehabilitate substandard housing # of units	292	104	76	104
Assist first time LMI(low/moderate income) purchase with mortgages	158	50	63	50
Programs	280	160	303	160

# Community Development

Beverly P. Johnson, Administrator

Anthony Sammons, Deputy Administrator

[www.chattanooga.gov/communitydev](http://www.chattanooga.gov/communitydev)

## Department Summary

	Actual FY 08/09	Actual FY09/10	Budget FY10/11	Budget FY11/12
Administration	451,119	451,000	394,000	497,954
Community Dev Projects	3,687,407	4,287,679	5,706,000	3,090,018
<b>Total Expenditures</b>	<b>\$ 4,138,526</b>	<b>\$ 4,738,679</b>	<b>\$ 6,100,000</b>	<b>\$ 3,587,972</b>
Per Capita	\$ 26.74	\$ 27.73	\$ 35.60	\$ 21.40
<b>Positions Authorized</b>	<b>7</b>	<b>7</b>	<b>7</b>	<b>7</b>

## Resources

	Actual FY 08/09	Actual FY 09/10	Budget FY10/11	Budget FY11/12
Personnel	\$ 390,000	\$ 390,000	\$ 390,000	\$ 390,000
Overtime	0	0	0	0
Operating	3,744,245	4,348,679	5,710,000	3,197,972
Revenue	4,134,245	4,738,679	6,100,000	3,587,972



# Department of Finance & Administration

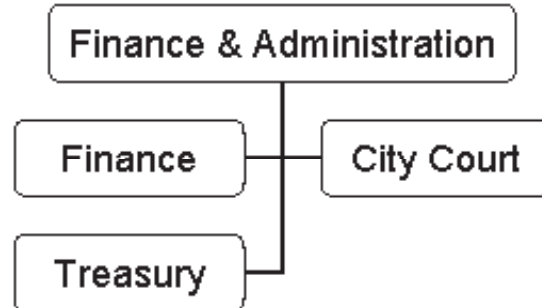
Daisy W. Madison, Administrator  
 Vickie C. Haley, Deputy Finance Officer  
[www.chattanooga.gov/finance](http://www.chattanooga.gov/finance)

## Mission:

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

## Description:

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



## Goals & Objectives:

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

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

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

- ❶ Maximize revenue collection.
- ❷ Increase collection efficiency.
- ❸ Maintain best use and investment of assets.
- ❹ Ensure 100% GAAP compliance.
- ❺ Compliance with law.

Performance Measures	Actual FY10	Goal FY11	Actual FY11	Goal FY12
Cash Management Yield on investment portfolio	5.2%	5.0%	5.2%	5.0%
% of Current Levy Collected	95.1%	97.0%	95.1%	97.0%
Annual Debt Service Requirement as % of General Fund	5.6%	5.0%	5.0%	5.0%
Bond Rating by Standard & Poor's	AA+	AA+	AA+	AA+
Bond Rating by Fitch Ratings Ltd.	AA+	AA+	AA+	AA+



# Department of Finance & Administration

Daisy W. Madison, Administrator

Vickie C. Haley, Deputy Finance Officer

[www.chattanooga.gov/finance](http://www.chattanooga.gov/finance)

## Department Summary

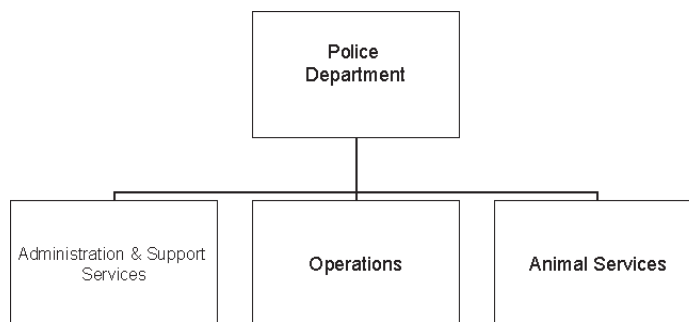
	Actual FY 08/09	Actual FY 09/10	Budget FY10/11	Budget FY11/12
Finance	\$2,005,312	\$2,034,358	\$2,383,924	\$2,651,040
Treasurer	725,645	707,961	803,400	865,133
City Court Clerk	1,045,071	905,490	1,091,176	1,229,806
<b>Total Expenditures</b>	<b>\$ 3,776,028</b>	<b>\$ 3,647,809</b>	<b>\$ 4,278,500</b>	<b>\$ 4,745,979</b>
Per Capita	\$ 24.40	\$ 23.57	\$ 24.97	\$ 28.30
<b>Positions Authorized</b>	<b>67</b>	<b>67</b>	<b>68</b>	<b>68</b>

## Resources

	Actual FY 08/09	Actual FY 09/10	Budget FY10/11	Budget FY11/12
Personnel	\$ 3,131,907	\$ 3,037,380	\$ 3,694,596	\$ 4,087,680
Overtime	9,382	1,233	5,200	2,700
Operating	634,739	609,196	578,704	655,599
Revenue	155,800,576	161,795,416	178,686,900	194,845,260

## Mission:

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



## Description:

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

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

Although, the Animal Services remain a division of the department, the function of Animal Services is no longer performed by the City directly, we only oversee. In 2008 the McKamey Animal Care and Adoption Center was created to provide essential services to residents of Chattanooga. The mission of the Animal Care Trust/McKamey Animal Center is to protect animals from neglect, abuse and exploitation; to advocate for their interests and welfare; to reduce the unwanted pet population through an effective spay/neuter program; and to inspire and educate the citizens of the City of Chattanooga toward an awareness and compassion for all living beings.

## Goals & Objectives:

### Reduce Index Offenses Crime

- ❶ Reduce all Crime 3% in 2011 (Calendar Year)
- ❷ Reduce all Property Crime 5% in 2011 (Calendar Year)
- ❸ Meet or surpass national Uniform Crime Report crime reduction trends each year.

### Prevent Crime and Make Citizens Safe

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

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

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

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

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

\*\*\*Calendar Year\*\*\*

Performance Measures	Actual 2009	Goal 2010	Actual 2010	Goal 2011
Crimes Committed	-1.3%	-3%	-15.5%	-3%
Moving Violations	7.1%	-5%	-15.2%	-5%
Parking Violations	-16.1%	-3%	-24.8%	-3%
Traffic fatalities	21	15	25	15
Weapons Seized	492	400	488	400
Citizen Complaints	40	50	64	50

N/A = Not Available

# Department of Police

Bobby H. Dodd, Chief of Police

Mike Williams, Deputy Police Chief

[www.chattanooga.gov/police/](http://www.chattanooga.gov/police/)

## Department Summary

	Actual FY 08/09	Actual FY 09/10	Budget FY 10/11	Budget FY 11/12
Police Administration	\$ 2,196,158	\$ 3,463,446	\$ 3,463,446	\$ 3,715,670
Operations	24,814,505	24,333,200	31,178,595	31,994,562
Animal Services	1,171,917	1,474,574	1,518,809	1,564,373
Support Services	15,201,614	11,854,342	14,576,924	17,067,525
<b>Total</b>	<b>\$ 43,384,194</b>	<b>\$ 41,125,562</b>	<b>\$ 50,737,774</b>	<b>\$ 54,342,130</b>
Per Capita	\$ 280.33	\$ 265.73	\$ 296.11	\$ 324.09
<b>Positions Authorized</b>	<b>675</b>	<b>597</b>	<b>597</b>	<b>* 597</b>

\*Automated Traffic Control (Special Revenue Fund) includes 7 authorized sworn positions. FY 12 total is 604.

## Resources

	Actual FY 08/09	Actual FY 09/10	Budget FY 10/11	Budget FY 11/12
Personnel	\$ 31,274,112	\$ 30,957,802	\$ 37,999,928	\$ 41,618,651
Overtime	722,000	519,095	722,000	722,000
Operating	8,836,751	9,648,665	12,015,846	12,001,479
Revenue	419,322	433,714	570,100	353,100



# Department of Fire

Randall Parker, Fire Chief  
Lamar Flint, Exec Dep Fire Chief

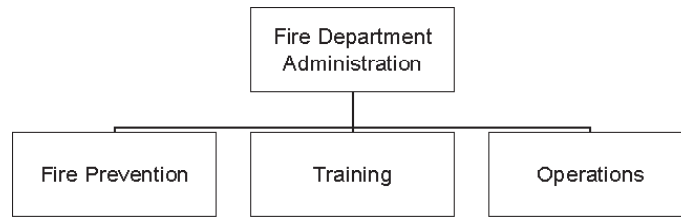
[www.chattanooga.gov/fire/fire](http://www.chattanooga.gov/fire/fire)

## Mission:

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

## Description:

The department has four core divisions: Fire Administration, Operations, Fire Prevention, and Training. Operations includes 18 fire stations and more than 380 firefighters who respond to fire, automobile accidents, first response medical emergencies, hazardous materials incidents and other emergencies. The Fire Prevention Bureau includes code enforcement, fire investigation, and fire safety education. The Training Division provides instruction to all fire fighters on the latest tactics and technology in the fire service, and also trains new recruits in fire academies.



## Goals & Objectives:

### Reduce fire fatalities and injuries for civilians and firefighters.

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

### Reduce property loss resulting from fire.

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

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

### Provide a Homeland Security regional response

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

Performance Measures	Actual FY09	Goal FY10	Actual FY10	Goal FY11	Actual FY11	Goal FY12
Average response time (Department)	5:15	5:00	5:06	5:00	5:12	5:00
Inspections	7,769	6,277	5,466	6,500	4,750	6,500
Civilian Deaths	1	-	1	-	4	-
Civilian injuries	7	-	7	-	6	-
Firefighter Injuries	48	-	63	-	66	-
Property Damage (\$million)	\$5.02	\$ 5.45	\$6.31	\$ 5.45	\$7.35	\$ 5.45
Fire Calls	920	-	670	-	951	-
Non-Fire Calls	11,969	-	11,803	-	15,412	-

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

# Department of Fire

Randall Parker, Fire Chief

Lamar Flint, Exec Dep Fire Chief

[www.chattanooga.gov/fire/fire](http://www.chattanooga.gov/fire/fire)

## Department Summary

	Actual FY09	Actual FY10	Budget FY11	Budget FY12
Fire Administration	\$ 1,597,151	\$ 1,643,182	\$ 1,957,953	\$ 3,410,016
Operations	\$ 24,471,701	\$ 24,051,930	\$ 30,101,832	\$ 31,442,230
Prevention	\$ 1,085,381	\$ 1,020,552	\$ 1,236,448	\$ 1,331,047
Training	\$ 935,046	\$ 1,267,645	\$ 830,937	\$ 881,398
<b>Total Expenditures</b>	<b>\$ 28,089,279</b>	<b>\$ 27,983,309</b>	<b>\$ 34,127,170</b>	<b>\$ 37,064,691</b>
Per Capita	\$ 165.34	\$ 163.76	\$ 199.17	\$ 221.05
<b>Positions Authorized</b>	<b>417</b>	<b>417</b>	<b>429</b>	<b>431</b>

## Resources

	Actual FY 08/09	Actual FY 09/10	Budget FY 10/11	Budget FY 11/12
Personnel	\$ 25,056,774	\$ 25,268,402	\$ 30,913,457	\$ 34,011,200
Overtime	21,626	22,032	22,700	15,700
Operating	2,769,937	2,692,875	3,191,013	3,037,791
Revenue <sup>1)</sup>	304	750	31,500	22,000

1) During FY10 by Ord.# 12356 the City Council amended the fees for services rendered by the Fire Department.



# Department of Public Works

Steve Leach, Administrator

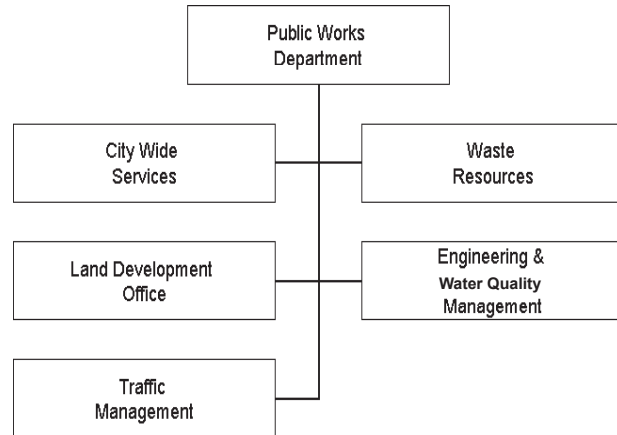
Lee Norris, Deputy Administrator

[www.chattanooga.gov/pubworks/](http://www.chattanooga.gov/pubworks/)

## Mission:

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

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



## Goals & Objectives:

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

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

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

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

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

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

# Department of Public Works

Steve Leach, Administrator

Lee Norris, Deputy Administrator

[www.chattanooga.gov/pubworks/](http://www.chattanooga.gov/pubworks/)

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

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

Performance Measures	Actual	Goal	Actual	Goal
	FY10	FY11	FY11	FY12
City Wide Service CSRs closed on time	97.8%	95.0%	92.2%	95.0%
Trash Flash CSRs closed on time	97.6%	96.0%	96.8%	96.0%
Engineering CSRs closed on time	71.1%	95.0%	38.3%	95.0%
Missed Garbage CSRs closed on time	94.0%	96.0%	94.0%	96.0%
Traffic Engineering CSRs closed on time	90.4%	95.0%	85.1%	95.0%
Waste Resources CSRs closed on time	94.5%	96.0%	89.3%	96.0%

## Department Summary

	Actual FY 08/09	Actual FY 09/10	Budget FY 10/11	Budget FY 11/12
General Fund	\$ 28,403,701	\$ 27,476,923	\$ 29,183,526	\$ 32,403,031
Interceptor Sewer Fund	\$ 50,460,972	\$ 52,765,259	\$ 44,866,564	\$ 47,033,000
Solid Waste Fund	\$ 6,873,249	\$ 4,965,917	\$ 7,861,379	\$ 6,888,100
Water Quality Fund (1)	\$ 6,555,465	\$ 8,877,330	\$ 25,194,524	\$ 14,298,800
State Street Aid Fund	4,523,903	3,940,663	4,079,360	4,315,000
<b>Total Expenditures</b>	<b>\$ 96,817,290</b>	<b>\$ 98,026,092</b>	<b>\$ 111,185,353</b>	<b>\$ 104,937,931</b>
Per Capita	\$ 625.59	\$ 577.02	\$ 650.66	\$ 612.42
<b>Positions Authorized</b>	<b>620</b>	<b>630</b>	<b>629</b>	<b>633</b>

## Resources

	Actual FY 08/09	Actual FY 09/10	Budget FY 10/11	Budget FY 11/12
Personnel	\$ 27,418,860	\$ 23,610,602	\$ 29,986,307	\$ 32,994,936
Overtime	609,999	758,030	661,950	634,900
Operating	68,788,431	73,657,460	80,537,096	71,308,095
Revenue	64,836,144	68,664,469	84,575,431	104,937,931



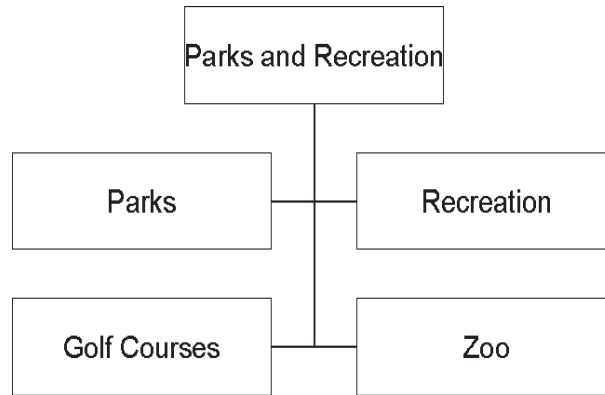
# Parks & Recreation

Lawrence A. Zehnder, CPRP, Administrator

[www.chattanooga.gov/cpr](http://www.chattanooga.gov/cpr)

## Mission:

To provide public space and programs that promote a healthy active lifestyle that will impact our community's economy and tourism. To offer programs, parks, and facilities equitably to maximize use by the broadest spectrum of Chattanooga residents and visitors, which will help develop and educate our community physically, socially, and morally.



## Goals & Objectives:

### To maximize usage at the City's parks, facilities and recreational programs.

- ① Increase the use/attendance of parks.
- ② Increase the use/attendance of recreation centers and programs.
- ③ Increase the use/attendance of the golf courses.
- ④ Increase the use/attendance of the zoo.

### To increase access to the park system for all residents, and to offer facilities and programs that appeal to all segments of our diverse community.

- ① To ensure that the park system is accessible to all city residents.
- ② To ensure that parks and programs are offered in diverse areas, and to Reasonable anticipate different priorities or needs in each one.

### To work in concert with existing preservation groups.

- ① To maintain existing conservation sites within the parks department.
- ② To increase land set aside for conservation along creeks and waterways.

## Description:

Parks & Recreation provides a wide variety of educational and recreational activities throughout a network of programs, parks and public facilities. The department includes Recreation Centers, Aquatics, Therapeutic Recreation activities, Sports, the Chattanooga Fitness Center, Outdoor Chattanooga Programs, and the Chattanooga Zoo. The department is responsible for all park and public spaces maintenance including two public golf courses and a tournament quality tennis complex and softball complexes.

Performance Measures	Actual FY10	Goal FY11	Actual FY11	Goal FY12
Park Permit CSRs closed on time	93.0%	95%	96.3%	95%
Park reservation CSRs closed on time	95.3%	95%	98.6%	97%
Park work requests closed on time	80.3%	90%	69.6%	90%
Recreation Center Attendance	550,496	590,000	630,178	600,000



# Parks & Recreation

Lawrence A. Zehnder, CPRP, Administrator

[www.chattanooga.gov/cpr](http://www.chattanooga.gov/cpr)

## Department Summary

	Budget FY 11/12	Actual FY 09/10	Budget FY 10/11	Budget FY 11/12
Parks & Recreation	\$ 11,230,353	\$ 11,120,520	\$ 12,961,447	\$ 13,878,590
Chattanooga Zoo	589,871	593,719	677,238	658,577
Municipal Golf	2,135,009	1,747,900	1,817,360	1,798,000
<b>Total Expenditures</b>	<b>\$ 13,955,233</b>	<b>\$ 13,462,139</b>	<b>\$ 15,456,045</b>	<b>\$ 16,335,167</b>
Per Capita	\$ 90.17	\$ 78.78	\$ 90.20	\$ 97.42
<b>Positions Authorized</b>	<b>230</b>	<b>236</b>	<b>236</b>	<b>230</b>

## Resources

	Actual FY 11/12	Actual FY 09/10	Budget FY 10/11	Budget FY 11/12
Personnel	\$ 9,037,797	\$ 9,055,592	\$ 9,963,450	\$ 10,858,620
Overtime	70,275	68,431	81,793	20,702
Operating	4,847,161	4,338,116	5,410,802	5,455,845
Revenue	3,634,914	3,505,524	3,437,760	1,800,200



# Department of Human Services

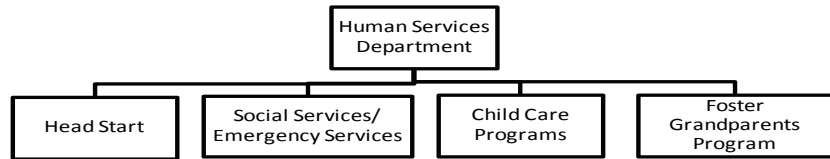
Ron Swafford, Administrator

Donna Stone, Assistant Administrator

[www.chattanooga.gov](http://www.chattanooga.gov)

## Mission:

To improve quality of life by providing a safety net of services for very low income and/or disadvantaged citizens in Hamilton County.



## Description:

The Department of Human Services seeks to improve the lives of the lower income or disadvantaged citizens in Hamilton County through a number of programs funded by the federal, state or local governments. These include Social Services, Head Start, Foster Grandparents, and child care. The department also offers emergency assistance to help individuals or families in dire circumstances maintain independent living.

## Goals & Objectives:

**To Provide emergency assistance and an array support services to low income and vulnerable residents of Chattanooga and Hamilton County, which strengthen family connections, improve quality of life issues, empower them to become community stakeholders, and help them achieve self-sufficiency.**

- ① *Maintain the Foster Grandparents program to enable eligible older adults to help special needs children within their community, while strengthening their bond to the neighborhood.*
- ② *Improve family outcomes through wrap around supports services and comprehensive community partnerships.*
- ③ *Assist families with supplemental services needed to sustain their quality of life through the Commodity Food Program, the Low Income Home Energy Assistance Program and Self Sufficiency Program.*
- ④ *Provide emergency assistance to aid families during natural disasters, and those experiencing crisis situations to prevent forecloses, evictions, and utility cut offs.*
- ⑤ *Offer numerous channels to reduce hunger and improve nutrition among vulnerable populations.*

**Provide early education for low income children through Head Start, Early Head Start, and Childcare Services.**

- ① *Seek constant improvement in each child's skill attainment level, tracked in a Child Portfolio, as a gauge of school readiness.*
- ② *Increase the number of children in Early Head Start.*
- ③ *Increase childhood immunizations.*
- ④ *Offer quality, affordable and available child care services for children ages 1-12 in the Chattanooga area.*

### Performance Measures

	Actual FY 10	Goal FY 11	Actual FY 11	Goal FY 12
Number of foster grandparents	108	110	98	93
Gas, electric, water shutoffs prevented	2,163	2,800	1,749	1,000
Homeless preventions	1,189	1,000	635	500
Participants in food distribution program	8,235	6,000	7,755	6,000
Headstart funded enrollment	622	622	605	622
Early Headstart funded enrollment	226	146	226	226
Children immunized	1,014	1,000	888	1,000
Parents in adult ed/GED training	176	176	335	350

# Department of Human Services

Ron Swafford Administrator

Donna Stone, Assistant Administrator

[www.chattanooga.gov](http://www.chattanooga.gov)

## Department Summary

	Actual FY 08/09	Actual FY 09/10	Budget FY 10/11	Budget FY 11/12
Administration	954,982	1,066,079	848,162	895,000
Head Start	7,531,703	7,932,990	8,047,784	7,700,000
Day Care	858,801	890,002	830,209	721,000
Weatherization	474,682	37,205	0	0
Foster Grandparents	524,489	494,292	508,643	504,143
LIEAP	2,620,237	2,311,476	4,551,426	2,750,000
CSBG	757,506	639,651	593,734	500,000
Human Services Program	348,376	247,652	103,997	70,000
City General Relief	71,490	62,554	59,909	60,000
ARRA Stimulus Grant	800	3,099,061	1,139,860	1,200,000
Other	(15,368)	2,047	-	100,000
<b>Total Expenditures</b>	<b>14,127,698</b>	<b>16,783,009</b>	<b>16,683,724</b>	<b>14,500,143</b>
Per Capita	\$ 83.16	\$ 98.79	\$ 97.37	\$ 86.48
Authorized Positions	288	285	285	305

## Resources

	Actual FY 08/09	Actual FY 09/10	Budget FY 10/11	Budget FY 11/12
Personnel	7,198,921	7,970,368	7,813,654	6,790,996
Overtime	23,970	36,260	-	-
Operating	6,904,807	8,820,578	8,870,070	7,709,147
Revenue	12,432,112	16,760,356	14,828,613	14,143,877



# Department of Personnel

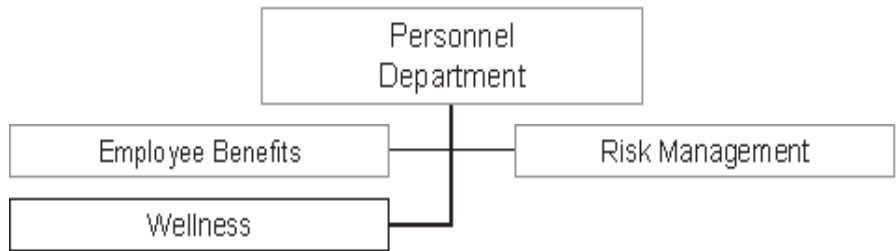
Donna Kelley, Administrator

Susan Dubose, Deputy Administrator

[www.chattanooga.gov](http://www.chattanooga.gov)

## Mission:

Recruit and retain a qualified and diverse workforce to serve our citizens in compliance with federal, state, and local laws.



## Description:

Personnel works with each department to develop specific standards for the recruitment and hiring of a qualified, diverse workforce, and to help identify those employees who should be considered for promotion. The department also assesses job classifications, compensation and benefits, and offers employee training and skill development. In addition, Personnel maintains a competitive and quality medical program as well as two on-site medical clinics dedicated to employee wellness. The department also offers an Employee Assistance Program for confidential counseling service. All safety issues and on-the-job injuries are addressed through Risk Management.

## Goals & Objectives:

### Recruit a highly qualified workforce

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

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

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

### Retain a well-qualified and experienced workforce.

- ❶ Reduce turnover of the most successful employees, and make a concerted effort to retain those that have been highly qualified and productive.
- ❷ Use strategic initiatives to implement a wellness program that promotes and increases the good health of City employees as a means of maintaining a productive and effective workforce at reduced cost.

### Ensure compliance with all federal, state, and City regulations and practices in all personnel circumstances.

Performance Measures	Actual	Goal	Actual	Goal
	FY10	FY11	FY11	FY12
Avg. eligible candidates per Requisition	11.14	6.00	6.75	6.00
Positions where qualified candidate found	100%	100%	100%	100%
Declined job offers	8	<20	10	<20
Turnover rate	6.5%	<10%	8.3%	<10%
Number of promotions	59	85	83	85
Compliance with law	100%	100%	100%	100%

# Department of Personnel

Donna Kelley, Administrator

Susan Dubose, Deputy Administrator

[www.chattanooga.gov](http://www.chattanooga.gov)

## Departmental Summary

	Actual FY 08/09	Actual FY 09/10	Budget FY 10/11	Budget FY 11/12
Administration	\$ 1,103,538	\$ 918,719	\$ 1,301,391	\$ 1,455,136
Employee Insurance Office	306,174	253,791	295,209	315,851
Employee Insurance Program	5,118,057	5,642,020	46,250	45,650
Job Injury Administration	69,384	75,041	74,000	75,000
Wellness	-	-	-	-
Physical Exams	15,305	6,630	13,000	18,000
<b>Total Expenditures</b>	<b>\$ 6,612,457</b>	<b>\$ 6,896,201</b>	<b>\$ 1,729,850</b>	<b>\$ 1,909,637</b>
Per Capita	\$ 39.29	\$ 40.36	\$ 10.10	\$ 11.39
<b>Positions Authorized</b>	<b>21</b>	<b>21</b>	<b>21</b>	<b>21</b>

## Resources

	Budget FY 08/09	Actual FY 09/10	Budget FY 10/11	Budget FY 11/12
Personnel	\$ 1,140,900	\$ 1,068,952	\$ 1,322,568	\$ 1,478,167
Overtime	-	-	-	-
Operating	5,475,757	5,827,249	407,282	431,470
Revenue	45,760	40,000	40,000	45,000
<b>Total</b>	<b>\$ 6,662,417</b>	<b>\$ 6,936,201</b>	<b>\$ 1,769,850</b>	<b>\$ 1,954,637</b>



# Neighborhood Services & Community Development

Beverly P. Johnson, Administrator

Anthony Sammons, Deputy Administrator

[www.chattanooga.gov/neighserv/](http://www.chattanooga.gov/neighserv/)

## Mission:

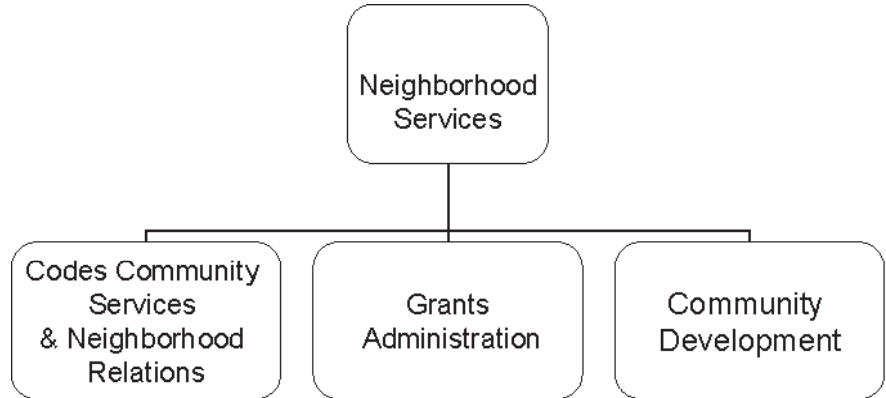
Make all Chattanooga neighborhoods a choice for people to live and invest in through the elimination of blight, code enforcement and individual participation and expended civic engagement.

## Description:

The department of Neighborhood Services is comprised of four divisions: Administration; Codes and Community Services & Neighborhood Relations, Community Development, and Grants Administration.

The Codes and Community Services division is the agency which has the responsibility of enforcing the City's minimum housing, anti-litter, overgrowth and inoperable vehicle codes. They also share responsibility for overseeing proper brush and trash and garbage set out regulations along with the spot blight acquisition code.

The Neighborhood Relations division works hand in hand with Chattanooga's neighborhood associations to identify and resolve specific community problems.



## Goals and Objectives:

**To empower the community to use the tools of code enforcement and citizen participation to guarantee that every neighborhood throughout Chattanooga offers a pleasant and peaceful environment and makes an appealing choice for residents.**

***Increase the investment in housing in every neighborhood in the City annually.***

- ❶ To provide all neighborhoods the tools to make their community one that offers the real expectation of a sound investment and an appealing home.
- ❷ To increase housing investment in every neighborhood annually.
- ❸ Increase owner-occupied homes in every neighborhood.
- ❹ Increase commercial investment in neighborhoods zoned commercial and manufacturing.

***Elimination of blight in Chattanooga***

- ❶ Reduce abandoned vacant land
- ❷ Increase compliance by 5 - 10% annually

Performance Measures	Actual FY10	Goal FY11	Actual FY11	Goal FY12
Abandoned vehicle CSRs closed on time	99.2%	95.0%	99.2%	95.0%
Housing CSRs closed on time	98.7%	95.0%	98.7%	95.0%
Litter CSRs closed on time	99.3%	95.0%	99.3%	95.0%
Vacant lot overgrowth CSRs closed on time	99.6%	95.0%	99.6%	95.0%
Non-vac overgrowth CSRs closed on time	98.5%	95.0%	98.5%	95.0%

# Department of Neighborhood Services

Beverly P. Johnson, Administrator

Anthony Sammons, Deputy Administrator

www.chattanooga.gov/neighserv/

## Department Summary

	Actual FY 08/09	Actual FY 09/10	Budget FY10/11	Budget FY11/12
Administration	\$ 532,183	\$ 494,391	\$ 524,218	\$ 628,391
Grants Administration	67,985	47,408	42,812	77,226
Codes & Community Svc	1,334,858	1,280,983	1,247,990	1,387,350
Neighbor Partners Project	55,000	55,000	55,000	55,000
Community Development	4,551,000	7,015,355	5,557,680	3,587,972
<b>Total</b>	<b>\$ 6,541,026</b>	<b>\$ 8,893,137</b>	<b>\$ 7,427,700</b>	<b>\$ 5,735,939</b>
Per Capita	\$ 42.24	\$ 57.43	\$ 43.35	\$ 34.21
<b>Positions Authorized</b>	<b>36</b>	<b>36</b>	<b>35</b>	<b>35</b>

## Resources

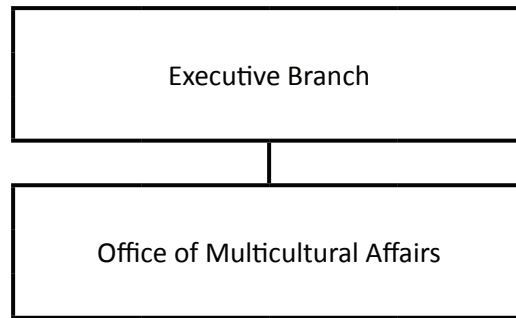
	Actual FY 08/09	Actual FY 09/10	Budget FY10/11	Budget FY11/12
Personnel	\$ 1,842,666	\$ 1,863,526	\$ 1,817,003	\$ 1,691,589
Overtime	170	102	1,000	1,000
Operating	4,698,190	7,029,509	5,609,697	4,043,350
Revenue	4,551,000	4,738,679	5,557,680	3,587,972



# Executive Branch

Ron Littlefield, Mayor  
L. Dan Johnson, Chief of Staff  
[www.chattanooga.gov](http://www.chattanooga.gov)

**Mission:** To provide executive leadership for City government and enhance the City's capability to meet the needs of citizens by facilitating the effective, efficient and innovative application of information and resources.



## Description:

The Executive Branch is comprised of the Mayor's Office and the Office of Multicultural Affairs. The Mayor is elected-at-large for a four year term. He serves as the chief executive officer and oversees the operations of all city departments. The Mayor sets administrative procedures and provides direction and leadership in carrying out the wishes of the citizens in matters of government operations.

The Office of Multicultural Affairs (OMA) is responsible for reviewing, implementing, and monitoring public policy that affects the disadvantaged cultural communities in Chattanooga.

## Goals & Objectives: Office of Multicultural Affairs

### Eliminate discrimination in all its forms.

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

### Create a climate for equity and equal opportunity.

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

### Promote cross cultural communication

- ❶ Create collaborative community projects.
- ❷ Identify and network with culturally diverse organizations and communities.

### Open communication between conflicting groups

- ❶ Conduct research and studies.
- ❷ Liaison with appropriate advocacy groups to promote diversity principles.



# Executive Branch

Ron Littlefield, Mayor

L. Dan Johnson, Chief of Staff

[www.chattanooga.gov](http://www.chattanooga.gov)

## Department Summary

	Actual FY 08/09	Actual FY 09/10	Budget FY 10/11	Budget FY 11/12
Mayor's Office	\$ 822,445	\$ 865,286	\$ 891,984	\$ 968,661
Office of Faith Based Initiative	\$ 282,806	\$ 269,569	\$ -	\$ -
Great Ideas Competition	6,016	0	0	0
Office of Multicultural Affairs	301,591	308,071	393,599	398,913
<b>Total Expenditures</b>	<b>\$ 1,412,858</b>	<b>\$ 1,442,926</b>	<b>\$ 1,285,583</b>	<b>\$ 1,367,574</b>
Per Capita	\$ 9.13	\$ 8.44	\$ 7.50	\$ 8.16
<b>Positions Authorized</b>	<b>16</b>	<b>14</b>	<b>14</b>	<b>14</b>

## Resources

	Actual FY 08/09	Actual FY 09/10	Budget FY 10/11	Budget FY 11/12
Personnel	\$ 1,157,450	\$ 1,272,645	\$ 1,049,943	\$ 1,147,024
Overtime	156	0	0	0
Operating	255,252	170,281	235,640	220,550
Revenue	0	0	0	0

## Office of Multicultural Affairs Performance Measures

Compliance Assistance	FY2010				FY2011				% Chg
	TOTAL CALLS	Assistance	Information	Other	TOTAL CALLS	Assistance	Information	Other	
EEO/Discrimination	39	37	0	2	36	36	0	0	-7.69%
ADA Accommodation	1	1	0	0	2	2	0	0	100.00%
Landlord/ Tenant & Fair Housing	89	86	3	0	53	50	3	0	-40.45%
Internal Workplace	22	2	20	0	15	0	14	1	-31.82%
Title VI	23	0	0	0	16	0	0	0	-30.43%
Other	42	0	42	0	35	20	15	0	-16.67%
<b>Total</b>	<b>193</b>	<b>126</b>	<b>65</b>	<b>2</b>	<b>157</b>	<b>108</b>	<b>32</b>	<b>1</b>	<b>-18.65%</b>

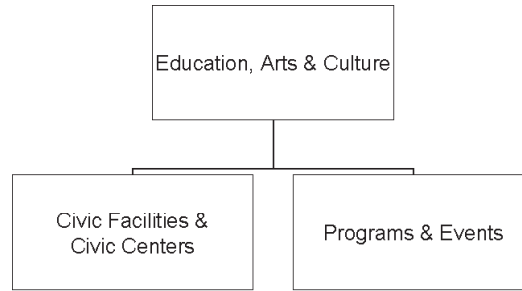


# Department of Education, Arts & Culture

Missy Crutchfield, Administrator  
 David Johnson, Deputy Administrator  
[www.chattanooga.gov](http://www.chattanooga.gov)

## Mission:

To expand, enhance and increase awareness and opportunities related to education, arts and culture; to provide safe, attractive and accessible public venues that invite both active participation and passive enjoyment of entertainment, cultural, and educational programs; and to take a leadership role in coordinating Chattanooga's public, private and non-profit agencies to advance public art, foster the visual and performing arts, and support educational enrichment for all citizens.



## Goals & Objectives:

### To maximize usage of all City of Chattanooga venues and facilities, and identify new sources of funding.

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

### To expand education, arts and cultural opportunities for underserved segments of the community.

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

### To enhance the visibility of the arts in Chattanooga.

- ❶ Maintain the integrity and historic preservation of the City of Chattanooga civic facilities.
- ❷ Collaborate with local education, arts and cultural groups to promote growth of special events and on-going programs at City of Chattanooga public sites.
- ❸ Use City of Chattanooga civic facilities, civic centers, recreation facilities, and outdoor sites for Education, Arts & Culture events and programs.
- ❹ Identify opportunities for partnerships with all print, broadcast and on-line media to create new outlets for education, arts and cultural information.

## Description:

Education, Arts and Culture provides a wide variety of activities throughout the city through its civic facilities. The department consists of two major Civic Facilities and three Civic Centers. Civic Facilities manage, maintain and promote the use of the Memorial Auditorium and Tivoli Theatre. These facilities offer a gathering place for all citizens to enjoy the arts, special events, as well as regular programming for the public. They also host a wide variety of programming for school groups and young children. The Civic Centers promote the arts with programs that include art, craft, and music classes at Eastgate Senior Activity Center, Heritage House, and North River Civic Center. In addition to programs and information, publications are released to further enhance the awareness of the arts.

### Performance Measures

	Actual FY10	Goal FY11	Actual FY11	Goal FY12
Civic Facilities - Attendance	247,452	250,000	227,974	250,000
Civic Facilities - # of Events	343	375	330	375
Civic Centers - Attendance	66,974	68,983	74,752	75,000
Civic Centers - # of Events	2,251	2,200	2,212	2,200

# Department of Education, Arts & Culture

Missy Crutchfield, Administrator

David Johnson, Deputy Administrator

[www.chattanooga.gov](http://www.chattanooga.gov)

## Department Summary

	Actual FY 08/09	Actual FY 09/10	Budget FY 10/11	Budget FY 11/12
Administration	\$ 325,260	\$ 341,990	\$ 357,543	\$ 401,415
Civic Facilities	1,443,608	1,557,522	1,683,026	1,721,640
Arts & Culture	255,535	270,001	290,746	302,468
Programs	61,680	29,431	18,422	19,224
<b>Total Expenditures</b>	<b>\$ 2,086,083</b>	<b>\$ 2,198,944</b>	<b>\$ 2,349,737</b>	<b>\$ 2,444,747</b>
Per Capita	\$ 13.82	\$ 12.87	\$ 13.71	\$ 14.58
<b>Positions Authorized</b>	<b>26</b>	<b>27</b>	<b>27</b>	<b>27</b>

## Resources

	Actual FY 08/09	Actual FY 09/10	Budget FY 10/11	Budget FY 11/12
Personnel	\$ 1,330,338	\$ 1,350,955	\$ 1,425,691	\$ 1,533,201
Overtime	23,448	26,255	41,500	41,500
Operating	755,741	821,734	882,546	870,046
Revenue	734,607	1,012,750	702,900	738,500



# Department of General Services

Paul Page, Director

[www.chattanooga.gov/Gen\\_Serv](http://www.chattanooga.gov/Gen_Serv)

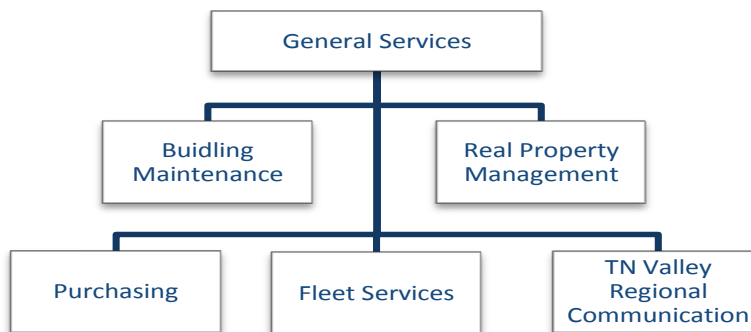
## Mission:

To provide quality services and controls in the areas of City-wide purchasing, fleet services, building maintenance, real property management, and mobile communications.

## Description:

General Services provides support to other city departments and agencies in the areas of purchasing, building maintenance, real property management, mobile communications, and fleet services.

The Purchasing area is responsible for obtaining the maximum value at lowest possible cost through a centralized purchasing function and also seeks to obtain the greatest possible revenue for the disposal of by-products and surplus assets. Building Maintenance is responsible for the repair and maintenance of all buildings within and near the City Hall Campus. Custodial services, minor maintenance and repairs are done by city employees, while major or more extensive maintenance/repairs are contracted to private organizations. Real Property Management area is responsible for acquiring property, selling of surplus property, leasing land or buildings, maintaining City owned back-tax properties and keeping all of the city real estate records. Mobile Communications Services provides management and maintenance of Tennessee Valley Regional Communications System (TVRCS) on a 24 hour basis. The TVRCS is an APCO P23 communications trunking system encompassing a region that includes ten counties in Tennessee and three counties in Georgia which includes over 23 radio sites, four 911 centers and 2 other dispatch centers. Fleet Services is comprised of two main areas the service station and garage. Fleet maintenance which includes two automotive repair centers and three fueling stations which serves not only the City but several outside local government agencies and non-profit organizations for their EMS, Police and Fire. Fleet Management utilizes an internal leasing program to distribute the fully burdened cost allocation of vehicle and equipment assets to the departments who utilize them.



## Goals & Objectives:

### Improve the efficiency and quality of purchases

- 1 Use state of the art technology to improve business processes
- 2 Re-engineering the purchasing process and reducing paper processes

### To Operate building maintenance in an efficient manner

- 1 Provide clean, safe, and well maintained workplaces for all employees
- 2 Exercise the capability of appropriately allocating our resources
- 3 Meet and fulfill all customer service requests to the best of our ability
- 4 Work independently or as part of a working team

### To provide quality repair services and technological guidance to our customers

- 1 Provide a reliable communication system with unplanned downtime not to exceed 0.001% over the course of the year.
- 2 Provide focus and direction in establishing objectives for the current and future wireless technology needs of the City of Chattanooga and other TVRCS partners.

### To manage the City's real property in a responsible and efficient manner

- 1 Fine tune departmental strategies for disposition, development or redevelopment of vacant, surplus and back-tax properties.
- 2 Maintain professional relationships with associations, realtors and developers.

### To insure efficiency in both Fleet Management and Fleet Maintenance

- 1 Reduce fleet operational costs (fuel and maintenance) by purchasing more fuel efficient vehicles and proper lifecycle timing of acquisitions and disposals.
- 2 Reduce overall fleet size by fleet utilization analysis of departmental use.
- 3 Create a revolving fleet replacement fund by internal fleet leasing program with lease costs lower than private sector leasing.
- 4 To provide safe reliable vehicles and equipment to the user department at the lowest possible cost with the least possible interference with operations.
- 5 Maintain equipment technician efficiency by training and ASE and/or EVT certified.

# Department of General Services

Paul Page, Director

[www.chattanooga.gov/Gen\\_Serv](http://www.chattanooga.gov/Gen_Serv)

Performance Measures	Actual FY10	Goal FY11	Actual FY11	Goal FY12
Total City Fleet	1,307	1,775	1,276	1,775
Total City Fleet Repairs and Maintenance	\$ 5,821,626	\$ 6,000,000	\$ 7,778,398	\$ 7,200,000
% Bldg Maint. Service Request Resolved on-time	63.0%	80.0%	70.4%	80.0%

## Department Summary

	Actual FY 08/09	Actual FY 09/10	Budget FY10/11	Budget FY11/12
Gen Svc Admin	343,791	325,511	474,360	582,416
Purchasing	724,914	756,267	805,880	836,224
Bldg. Maintenance	1,093,553	1,010,552	1,149,589	1,166,207
Mobile Communications*	414,605	534,179	-	-
Real Est./Prop. Maint/CCRC homeless	65,716	55,563	69,590	57,640
<b>Total General Fund</b>	<b>\$ 2,642,579</b>	<b>\$ 2,682,072</b>	<b>\$ 2,499,419</b>	<b>\$ 2,642,487</b>
Fleet Services Operations	11,740,557	10,573,062	11,348,834	12,446,323
Heritage Ctr. Maint.	138,215	90,186	125,306	125,306
TN Valley Regional Communications*	-	-	856,954	988,600
DRC	460,810	435,979	445,324	457,435
<b>TOTAL GEN SVCS EXPENDITURE</b>	<b>\$ 14,982,161</b>	<b>\$ 13,781,299</b>	<b>\$ 15,275,837</b>	<b>\$ 16,660,151</b>
Per Capita	\$ 96.81	\$ 80.65	\$ 89.15	\$ 99.36
<b>Positions Authorized</b>	<b>101</b>	<b>106</b>	<b>107</b>	<b>107</b>

## Resources

	Actual FY 08/09	Actual FY 09/10	Budget FY10/11	Budget FY11/12
Personnel	\$ 4,581,759	\$ 4,749,422	\$ 5,545,516	\$ 3,930,715
Overtime	53,680	70,541	3,669	0
Operating	10,346,722	8,961,336	9,726,652	12,729,436
Revenue	13,316,685	11,967,540	15,275,837	16,660,151

\* Mobile communications has been moved to special revenue fund as TN Valley Regional Communications in FY11

# Debt Service Fund

The Debt Service Fund was established to account for all principal and interest payments on the City's long-term debt. This fund is accounted for using the modified accrual method of accounting. The long-term debt is composed of City of Chattanooga General Obligation Bonds, Notes Payable, and Capital Leases. A majority of the outstanding debt is general obligation bonds. The debt can be either Direct Indebtedness, in which case an operating transfer is made from the General Fund for the maturity payments, or it can be an Indirect Indebtedness, with the supporting fund transferring funds for the maturities. The following chart shows the history of the City's debt over the past seven years and the relationship between Direct and Indirect Indebtedness.

Gross outstanding indebtedness as of June 30, 2011 is \$408,416,390. This amount includes a 30-year Chattanooga Downtown Redevelopment capital lease of \$103,518,327 with final payment due on October 1, 2030. Total authorized unissued debt at June 30, 2011 related to the 2004 TMBF Loan is \$378,756.

The City government is authorized by the City Charter to issue bonds. Title 6, Chapter V, Article I, Section 6.107 of the Charter creates this authority and at the same time creates a debt limit.

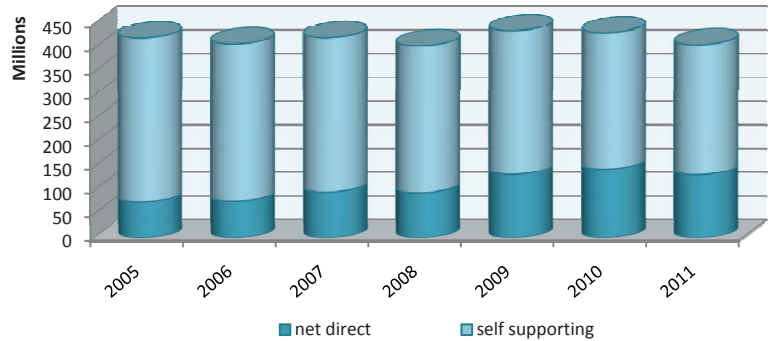
**Sec.6.107. General Debt Limit.** Hereafter no bonds shall be issued by the City of Chattanooga in such an aggregate amount as will create or increase the total bonded indebtedness of said City more than ten percent (10%) of the assessed valuation for the preceding year of all taxable property in said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

The chart to your right shows the debt limit for the past seven years, based upon the assessed property valuation for the same period of time. After viewing the debt limits imposed by the City Charter when considering the assessed property valuation, the next chart presented compares the Net Direct Indebtedness with the 10% Debt Limit.

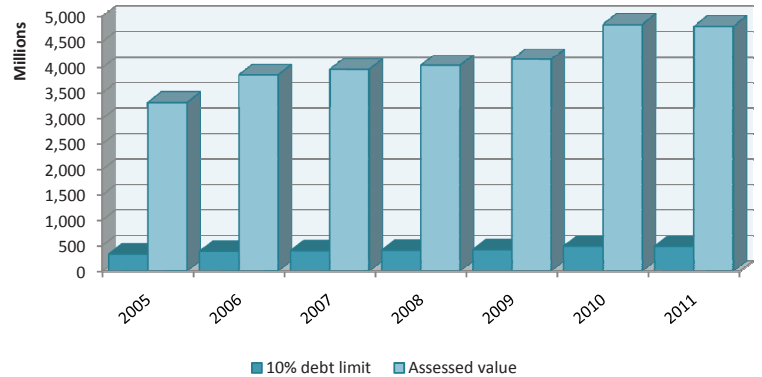
The Net Direct Indebtedness is the Gross Indebtedness less the Self-Supporting Indebtedness and the Debt Service Fund Balance for each year. As is evidenced by the following chart, the City's Net Legal Debt Margin is very favorable.

In October 2000, the City entered into a 30-year noncancelable capital lease agreement with the

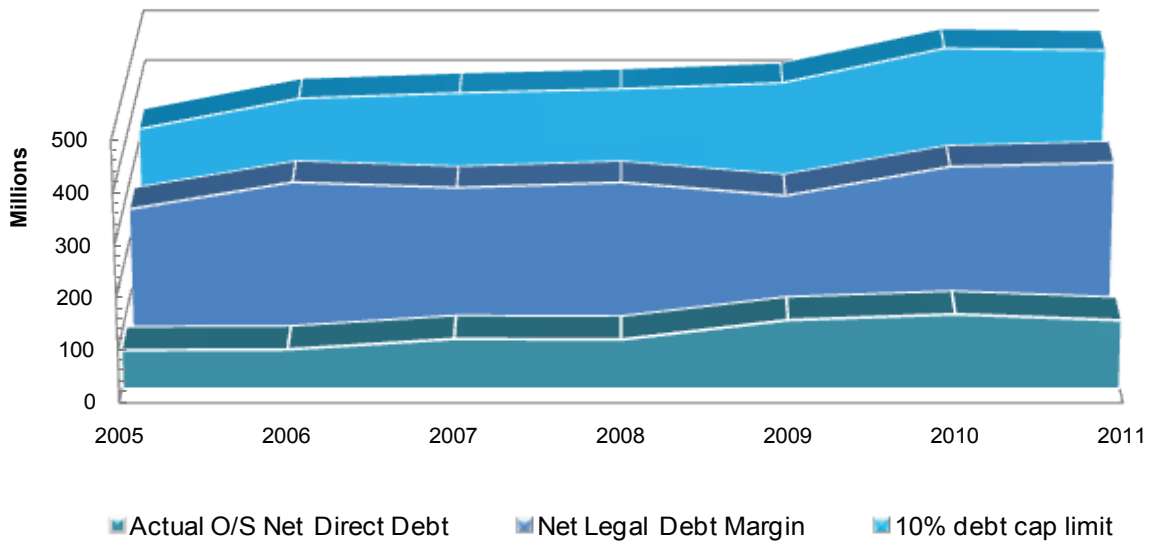
**Outstanding debt  
Fiscal Year 2005-2011**



**General Obligation Debt Limit  
Fiscal Year 2005-2011**



**Actual Outstanding Debt vs Debt Limit  
Fiscal Year 2005-2011**



Chattanooga Downtown Redevelopment Corporation (CDRC), formerly the Southside Redevelopment Corporation, for the purpose of financing the cost of designing, acquiring, constructing and equipping four (4) facilities in the Tourist Development Zone comprising of more than 631,210 sq. ft. at a cost of over \$120M. The lease provides for semi-annual payments in amounts sufficient to meet the annual debt service requirements on \$129M in revenue bonds issued by the Industrial Development Board (IDB) of the City of Chattanooga on behalf of the CDRC, a non-profit corporation. IDB bonds are secured by payments to be made by the CDRC. The lease payments are funded by the city's share from the 1/4% increase in the county-wide sales tax passed by the county-wide referendum (see overlapping debt schedule), income from The Chattanooga, state incremental sales tax generated in the Tourist Development Zone and interest income from a debt service fund in excess of \$9M included as part of the bond issue. The City's obligation under the capital lease is estimated at \$103,518,327 at June 30, 2011. The debt service reserve fund held by the fiscal agent at June 30, 2011 amounts to \$9,796,793. The fiscal agent is required by the agreement to apply any interest on the debt service reserve fund toward the lease payments. The debt service reserve fund will be used to retire debt near the end of the lease.

In order to take advantage of declining interest rates in 2002, the City issued \$58,130,000 General Obligation Refunding Bonds and \$38,290,000 Series A Refunding Bonds. These bonds refunded certain outstanding issues in FY02. That same year, the City also issued \$54,990,000 Hotel-Motel Tax Revenue Pledge Bonds for the 21st Century Waterfront Plan which is for the improvement in the downtown and riverfront area to encourage tourism and enhance the quality of life in Chattanooga.

In FY03, the City issued \$12,190,000 General Obligation Bonds and \$13,175,000 Sewer Refunding Bonds. The City also entered into a loan agreement with the State of TN Department of Environment and Conservation for an amount up to \$37,321,000 from the State Revolving Loan Fund. This loan is for sewer projects related to upgrades & expansion of the Moccasin Bend Waste Water Treatment Plant. Loan funds are drawn as needed. The loan has an interest rate of 2.98% with repayment over 20 years.

In FY04, the City entered into an agreement with the Tennessee Municipal Bond Fund for a variable rate loan not to exceed \$6,000,000. This debt is to partially fund certain projects in the FY02 Capital Budget. The City also increased the State Revolving Loan Fund debt by \$3.4M increasing the total loan amount from \$37,321,000 up to \$40,721,000. Pursuant to a loan agreement with Fannie Mae American Communities Fund, the City is authorized to incur indebtedness up to \$5,000,000 to finance the cost of infrastructure relative to the Alton Park Hope VI grant as part of the City's match. The source of funds for repaying the loan shall be program income generated by Chattanooga Neighborhood Enterprise (CNE) from the use of funds obtained through Community Development Block Grant (CDBG) activities. In the event program income is insufficient to pay the loan, the City pledges to pay the same from available appropriations or reserves. The loan is structured on a ten-year

amortization schedule with the possibility of an earlier lump-sum payment. Funds will be drawn as needed and as of June 30, 2011, \$4,576,000 had been drawn, retired \$305,000 in FY11 and outstanding balance is \$3,966,000. A five year Capital Lease Agreement for \$3.8M was entered into by the city for the 800 MHz Communication System. Lease payments will be funded by the Hamilton County Emergency Communication District (911) subject to availability of funds, pursuant to an interlocal agreement between the City, Hamilton County and 911. Last payment was paid July 1, 2009.

In 2004 the CDRC entered into a swaption contract to provide an upfront payment of \$3,088,000 based on a notional amount of \$59,655,000. As a synthetic refunding of its 2000 bonds, this payment represents the risk-adjusted, present-value savings of a refunding in October 2010 without issuing refunding bonds currently. The counterparty has the option to exercise the agreement on October 1, 2010. The fixed rate swap (5.45%) was set at a rate that, when added to an assumption for remarketing and liquidity costs, will approximate the coupons of the "refunded" bonds. The counterparty exercised the option and the underlying bonds were refunded resulting in a termination payment of \$15,619,000.

In FY05, the City issued \$51,375,000 General Obligation Refunding Bonds Series 2005A. These bonds refunded portions of outstanding issues of 2001 General Obligation, 2002 Hotel-Motel Tax, 1998 Sewer, Storm Water and Solid Waste General Obligation and 2001 Storm Water and Solid Waste General Obligation bonds. In December 2004, the City received approval to enter into an agreement with the Public Building Authority of Clarksville, Tennessee (PBACC) from the Tennessee Municipal Bond Fund Series 2004 for an amount not to exceed \$25,000,000 including originating cost of the loan used to fund the Fiscal Year 2004 and 2005 Capital Projects. As of June 30, 2011, \$24,459,915 had been issued out of the total \$24,838,671 estimated projects cost.

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

In FY08, The City entered into a loan agreement with the State of TN Department of Environment and Conservation for an amount up to \$13,000,000 from the State Revolving Loan Fund. This loan is for sewer projects related to upgrades & expansion of the Moccasin Bend Waste Water Treatment Plant. As of June 30, 2011 the City had drawn all of the loan. The loan has an interest rate of 2.79% with repayment over 20 years.

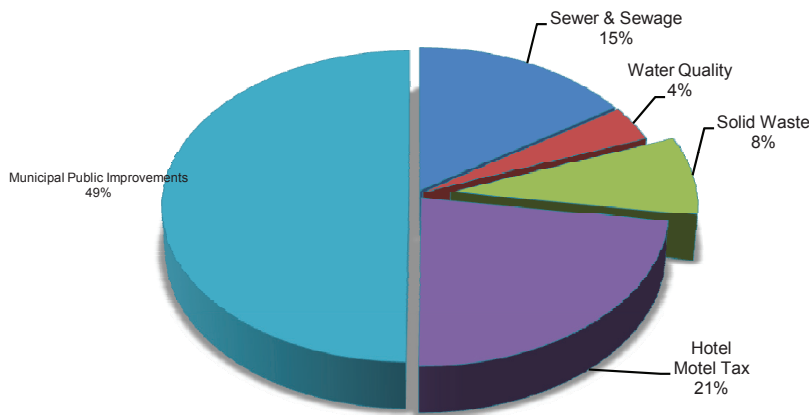
In FY09, the City issued \$45,415,000 General Obligation Bonds, Series 2009A. These bonds were issued to support the FY08 & FY09 capital improvement budgets including \$10,963,319 for Summit of Softball, \$5,713,000 for new fire hall at Enterprise South Industrial Park near the Volkswagen Plant, \$5,550,000 for Enterprise Resource Planning (integrated) software, \$3,312,000 for North Shore Garage, \$2,293,000, for Warner Park improvements and \$14,420,154 for Road Improvement projects.

In FY10, the City issued \$6,725,000 General Obligation 2010 A Series bond for funding Mesh Network project at \$1,500,000, Fire capital projects at \$3,188,945, ESIP Railway Lines at \$1,308,677 and \$375,000 of other projects. City also issued \$34,265,000 General Obligation 2010B Series refunding bond which refunded \$27,900,000 of 2002 Hotel-Motel Tax pledge and \$4,440,000 of 2003 GO bonds. In addition to that, City issued 2010C series Recovery Zone Facility Bonds in the amount of \$6,840,000, used entirely for local commitment to Volkswagen.



\$408,416,390 Gross Outstanding Indebtedness of the City of Chattanooga as of June 30, 2011 reflects the financing decisions being made by the City to meet its long-term goals.

**General Obligation Bond by Purpose  
Fiscal Year 2011**



As the pie chart points out, the City is concentrating on Sewer and Municipal Public Improvements Bonds to satisfy the needs generated by these goals. All of the Sewer portion of the debt and 35% of the debt for Municipal Public Improvements is self supported debt.

The City is in an excellent position to issue additional debt if required for future projects. The operating transfer from the General Fund to pay the non-supported portion of the debt has remained fairly constant for the past seven years, as reflected in the chart below.

In FY 2006, the General Fund appropriated \$9,801,307 for debt service. This increase from FY05 covered additional funds withdrawn from authorized bonds and loans in FY05 and paid in FY06.

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

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

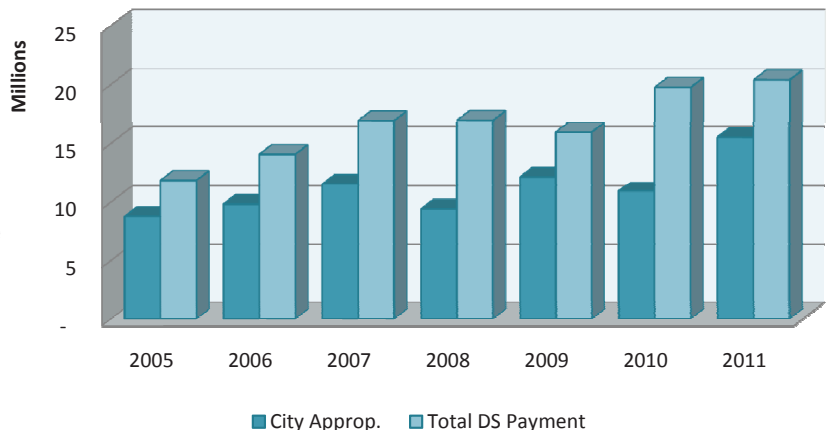
In FY 2009, the General Fund appropriated \$12,166,456. This increase from FY08 is due to the principal retirement structure of existing debt.

In FY 2010, the General Fund appropriated \$10,906,307. This year portion of debt service fund balance was used to pay current year debt service

In FY 2011, the General Fund appropriated \$15,494,470. This increase over FY10 reflects the three new bond issues in FY10.

In FY 2012, the General Fund appropriated \$14,400,000, this includes estimated debt service for upcoming bond issue for FY2011 and FY2012 capital projects.

**General Fund Debt Service Appropriation  
Fiscal Years 2005 thru 2011**



# Overlapping Debt

In addition to the City, the County has the power to issue debt and to levy taxes or cause taxes to be levied on taxable property in the City. As of June 30, 2011, the County had gross outstanding general obligation bonded debt of \$185,550,000 and net indebtedness of \$185,351,638. The percentage of County net indebtedness applicable to the City is 59.5634% or \$148,697,948. Also included in this section on Debt Service are schedules on Debt Ratios as of June 30, 2011, Historical Debt Ratios, and an analysis of General Obligation Debt as of June 30, 2011.

## Outstanding General Obligation Debt

<b>General Obligation Bonds by Purpose</b>		
Municipal Public Improvement <sup>(1)</sup>	192,940,110	
Sewer and Sewage Facilities	35,469,890	
Total Bonded Indebtedness		228,410,000
<b>Other Long-Term Indebtedness</b>		
Chatt. Downtown Redev. Capital Lease	103,518,327	
HUD Sec 108 Notes	3,966,000	
2009 Golf Course Capital Lease	160,288	
General Obligation Capital Outlay Notes	72,361,775	
Total Long-Term Indebtedness		180,006,391
<b>Gross Direct Indebtedness</b>		408,416,390
Less: Self-Supporting Indebtedness		
Sewer and Sewage Facilities Bonds <sup>(2)</sup>	35,469,890	
State Revolving Loan-CSO (ISS portion) <sup>(3)</sup>	42,964,111	
State of GA Revolving Loan (ISS portion) <sup>(4)</sup>	3,678,673	
Cap Lease City of Collegedale (ISS)	96,120	
Chatt. Downtown Redev. Capital Lease <sup>(5)</sup>	103,518,327	
State Revolving Loan-CSO (Water Quality portion) <sup>(3)</sup>	316,707	
Tennessee Municipal Bond Notes (SoWa) <sup>(6)</sup>	724,285	
Municipal Public Improvement Bonds(StWa&SoWa) <sup>(6)</sup>	26,971,398	
Hotel/Motel Tax Revenue Pledge	52,163,815	
HUD Sec. 108 Notes	3,966,000	
2009 Golf Course Capital Lease (Golf Cart)	160,288	
Total Self Supporting Indebtedness		270,029,615
Debt Service Fund <sup>(7)</sup>		4,954,374
<b>Net Direct Indebtedness</b>		133,432,402
Plus: Estimated Net Overlapping Indebtedness		148,697,948
<b>Net Direct and Net Overlapping Indebtedness</b>		<u>282,130,350</u>

- Note:*
- (1) Sewer and Sewage Facilities Bonds have the pledge of unlimited ad valorem taxes on all taxable property in the City for their repayment. However, such bonds have been paid by the City from revenues derived from the operation of the City's Interceptor Sewer System.
  - (2) This amount represents 100 percent of the outstanding balance on a State revolving loan, which will be paid by the City from revenues derived from the operations of the City's Interceptor Sewer System and from the operations of the Water Quality fund.
  - (3) The City of Chattanooga is the lead agent on the State of Georgia Revolving Loan; however, the debt is to be repaid by participating North Georgia municipalities.
  - (4) Funding will be paid by revenues from incremental State sales tax, profits from the Chattanooga center, and the city's Share of the 1/2% increase in the county-wide sales tax passed by county-wide referendum held in February 2004. This increase replaced the 1/2% city-only sales tax effective July 1, 2004.
  - (5) \$26,971,398 represents the outstanding balance of 1998 through 2007A Municipal Public Improvement Bonds of which \$8,318,194 is related to Water Quality and \$18,653,205 is related to Solid Waste, which will be paid by the city from the revenue derived from the operations of these funds.
  - (6) This represents unaudited Fund Balance at June 30, 2011.

# Debt Ratios

The following table sets forth certain ratios relating to the City's general obligation indebtedness as of June 30, 2011.

	<u>Amount of Indebtedness</u>	<u>Per Capita</u> <sup>1</sup>	<u>Percentage of Assessed Valuation</u> <sup>2</sup>	<u>Percentage of Full Valuation</u> <sup>3</sup>
Gross Direct Indebtedness <sup>4</sup>	\$ 408,416,390	\$ 2,436	8.49%	2.69%
Net Direct Indebtedness <sup>4</sup>	133,432,402	796	2.77%	0.88%
Gross Direct and Net Overlapping Indebtedness <sup>5</sup>	557,114,402	3,323	11.59%	3.67%
Net Direct and Net Overlapping Indebtedness <sup>5</sup>	282,130,350	1,682	5.87%	1.86%
Per Capita Assessed Valuation <sup>1</sup>	\$28,679 *			
Per Capita Full Valuation <sup>1</sup>	\$90,575 *			

\*Based on 2011 population estimate.

- Notes:
- (1) The City's population in 2011 was estimated at 167,674.
  - (2) The City's preliminary assessed valuation of taxable property as of June 30, 2011 was \$4,808,789,510.
  - (3) The City's estimated full valuation of taxable property as of June 30, 2011 was \$15,187,143,683.
  - (4) See "Historical Debt Ratios" under this section.
  - (5) The County's net overlapping indebtedness is \$249,646,615. The City's share is \$148,697,948. (59.5634%).

<u>Ratio</u>	<u>Requirement</u>	<u>Actual</u>
General Fund Balance Requirement	15%	16.38%
Average Life of Total Debt	≤ 10 Years	9.7 Years
Percentage of Principal Paid within 10 Years	≥ 50%	64.4%
Per Capita Debt/Per Capita Income	≤ 4%	2.29%
Per Capita Debt/Per Capita Assessed Value	≤ 4%	2.77%
Debt Service/General Fund Operation Expense	≤ 10%	7.70%

## Other Long-Term Indebtedness

As of June 30, 2011, the City had the following other outstanding long-term indebtedness.

	Outstanding Amount	Issue Dated Date	Maturity
State of Tennessee Revolving Loan 1992	633,413	03/01/1993	02/28/2013
State of Tennessee Revolving Loan 2003	29,647,402	02/03/2003	10/20/2024
Tennessee Municipal League Bond Pool (1997)	746,023	02/01/1997	05/25/2012
State of Georgia Revolving Loan (1)	3,678,673	07/01/2000	10/01/2019
Fire Hall Land Note (2)	13,984	04/01/1999	04/01/2014
Capital Lease City of Collegedale (3)	96,119	10/01/2000	08/01/2014
Chatt. Downtown Redev. Corp. Capital Lease (4)	103,518,327	07/01/2002	10/01/2030
Tennessee Municipal League Bond Pool (2003)	3,155,000	09/07/2003	05/25/2018
Tennessee Municipal League Bond Pool (2004)	18,082,121	05/20/2005	04/20/2025
Hennen Land Note (2008) (5)	389,170	01/15/2007	12/15/2013
Petros Land Note (2008) (5)	0	03/31/2008	03/13/2011
HUD Section 108 Loan Program (2008) (6)	3,966,000	06/01/2008	06/01/2024
2009 IDB Foreign Trade Zone (7)	39,871	07/01/2009	06/30/2013
2009 Golf Course Capital Lease	160,288	07/01/2009	06/30/2014
2010 VAAP Land Note (8)	2,750,000	07/01/2005	06/30/2015
State of Tennessee Revolving Loan 2007	13,000,000	06/06/2007	05/28/2028
2010 Tennessee Temple University Note	130,000	08/24/2010	10/24/2012
Total	<u>\$ 180,006,391</u>		

Notes:

- (1) Loan agreement with the State of Georgia.
- (2) Land purchased for \$45,000 to build a Fire Super Station. Term of Loan - 15 years at 9.5%.
- (3) To lease and purchase an interceptor gravity sewer line, force main, pump station, easements and fee for property associated with purchase
- (4) Construction and purchase of the Conference Center (Chattanooga), Trade Center expansion, Development Resource Center, Parking Garage and associated infrastructure improvements.
- (5) Land purchases to support 1 Public Works road improvement project and 1 Parks greenway project
- (6) Loan agreement to pay off Fannie Mae note and establish a brownfield revolving loan fund. Community Development Block Grant program income will be used to retire the debt.
- (7) Note for FTZ related to Volkswagen
- (8) Purchase of former Volunteer Army Ammunition Plant 1,024 acre land for development of Enterprise South Industrial Park in 2005 with payment deferred 10 years, payable in 2015.

## Future Capital Financing

Each year the City develops and formally adopts a long range, five year capital improvement program (CIP). Annually, as part of the CIP process, the City departments are asked to review and prioritize their capital needs for the next five years. The capital projects for the first fiscal year of the five year CIP form the basis of the capital budget for that fiscal year. When the capital budget projects are finalized for the fiscal year, those projects are formally adopted by the City Council. The capital budget is funded each year from a variety of sources including debt proceeds, City appropriations, and Federal and State aid. Since departmental needs often change over time, the CIP is considered preliminary and subject to change until a capital budget is formally adopted by the City Council for a given fiscal year.

Department	2012	2013	2014	2015	2016
General Government	\$14,344,988	\$1,870,000	\$1,470,000	\$1,470,000	\$1,470,000
Public Works	35,415,238	60,981,253	49,569,003	71,947,668	64,043,457
Parks & Recreation	3,090,378	2,944,000	6,134,000	5,740,000	5,898,000
Education, Arts, & Culture	700,000	2,700,000	200,000	200,000	200,000
Police	400,000	1,321,900	739,500	739,600	739,600
Fire	400,000	4,038,500	6,726,850	1,630,000	1,880,000
Chatt Downtown Redev Corp	1,320,000	5,000,000	5,000,000	-	-
<b>Total</b>	<b>\$ 55,670,604</b>	<b>\$ 78,855,653</b>	<b>\$ 69,839,353</b>	<b>\$ 81,727,268</b>	<b>\$ 74,231,057</b>

**City of Chattanooga, Tennessee**  
**General Obligation Self Supporting Bonded Debt Service Requirements**  
**As of June 30, 2011**  
**Sewer & Sewage Facilities Bonds**  
**Municipal Public Improvement Bonds (Water Quality and Solid Waste)**  
**and State Revolving Loan (CSO)**  
**(Water Quality and Interceptor Sewer)**

<u>Fiscal</u> <u>Year</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u> <u>P &amp; I</u> <u>Requirements</u>
2012	11,348,438.10	4,143,358.68	15,491,796.78
2013	11,587,241.79	3,635,779.69	15,223,021.48
2014	10,626,858.72	3,160,759.87	13,787,618.59
2015	10,873,802.66	2,699,368.59	13,573,171.25
2016	9,220,259.11	2,263,534.99	11,483,794.10
2017	9,606,832.11	1,853,908.20	11,460,740.31
2018	10,008,464.17	1,427,309.02	11,435,773.19
2019	8,800,528.33	1,022,734.46	9,823,262.79
2020	3,865,605.01	771,250.25	4,636,855.26
2021	3,737,629.18	661,376.76	4,399,005.94
2022	3,833,028.18	538,125.02	4,371,153.20
2023	3,930,548.18	415,338.65	4,345,886.83
2024	4,040,255.18	286,027.59	4,326,282.77
2025	3,664,971.42	151,703.02	3,816,674.44
2026	1,543,360.18	68,142.61	1,611,502.79
2027	933,360.94	11,545.20	944,906.14
2028	2,600,000.00	0.00	2,600,000.00
2029	0.00	0.00	0.00
2030	0.00	0.00	0.00
2031	0.00	0.00	0.00
2032	0.00	0.00	0.00
Total	<u>\$ 110,221,183.26</u>	<u>\$ 23,110,262.59</u>	<u>\$ 133,331,445.85</u>

Does not include CDRC (Southside) Capital Lease of \$103,518,327 which is supported by local-option sales tax. Total authorized unissued debt at June 30, 2011 consists of 2004 TMBF Loan of \$378,756.

**City of Chattanooga, Tennessee**  
**General Obligation Debt Service Requirements**  
**As of June 30, 2011**

<u>Year</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2012	14,749,140.71	13,419,037.29	28,168,178.00
2013	14,736,283.42	12,883,714.88	27,619,998.30
2014	14,441,065.37	12,364,198.67	26,805,264.04
2015	17,706,056.02	11,827,017.96	29,533,073.98
2016	15,294,264.82	11,255,455.74	26,549,720.56
2017	14,983,640.82	10,661,267.00	25,644,907.82
2018	15,627,205.54	10,044,564.45	25,671,769.99
2019	14,338,950.82	9,351,687.77	23,690,638.59
2020	14,773,401.82	8,703,868.52	23,477,270.34
2021	15,378,600.82	8,127,404.60	23,506,005.42
2022	16,003,747.82	7,419,041.00	23,422,788.82
2023	16,662,174.82	6,692,974.26	23,355,149.08
2024	17,182,396.82	5,851,976.98	23,034,373.80
2025	16,310,122.82	5,023,655.98	21,333,778.80
2026	17,085,425.82	4,161,306.14	21,246,731.96
2027	15,004,266.55	3,252,449.30	18,256,715.85
2028	14,671,391.00	2,454,296.50	17,125,687.50
2029	15,220,579.00	1,722,932.75	16,943,511.75
2030	13,706,492.40	943,397.00	14,649,889.40
2031	4,320,000.00	172,800.00	4,492,800.00
<b>Total</b>	<b>\$ 298,195,207.21</b>	<b>\$ 146,333,046.80</b>	<b>\$ 444,528,254.01</b>

Includes CDRC (Southside) Capital Lease of \$103,518,327 which is supported by local-option sales tax. Total authorized unissued debt at June 30, 2011 consists of 2004 TMBF Loan of \$378,756.

CITY OF CHATTANOOGA, TENNESSEE  
ANALYSIS OF GENERAL OBLIGATION DEBT  
June 30, 2011

GOVERNMENTAL ACTIVITIES

Serial Bonds:

	Outstanding July 1, 2010	Interest Pd FY2011	Issued FY2011	Retired FY2011	Refunded FY2011	Outstanding June 30, 2011	Maturing FY 2012	Interest Payable FY 2012
1998 Public Improvement Refunding	3,865,500.00	163,093.74		1,593,800.00		2,271,700.00	272,000.00	112,124.26
2002 Municipal Public Refunding	4,880,000.00	223,462.51		720,000.00		4,160,000.00	770,000.00	183,668.75
2002 Series A Refunding	1,435,767.45	52,816.69		385,552.05		1,050,215.40	371,359.95	36,592.76
2002 Hotel-Motel Tax Pledge	18,470,000.00	786,893.75		1,030,000.00		17,440,000.00	1,120,000.00	752,600.00
2003 Series A General Obligation	2,870,000.00	113,770.00		830,000.00		2,040,000.00	-	84,720.00
2005A Municipal Public Improvement Refunding	16,002,096.00	699,313.95		1,245,032.00		14,757,064.00	1,290,902.00	651,707.85
2005A Hotel-Motel Tax Pledge Refunding	5,427,970.00	239,361.38		24,475.00		5,403,495.00	25,000.00	238,433.06
2006A Municipal Public Improvement	17,622,876.67	701,027.68		1,036,639.82		16,586,236.85	1,036,639.82	659,562.09
2007A Municipal Public Refunding	14,520,000.00	690,782.50		-		14,520,000.00	-	690,805.00
2009 Series A General Obligation	43,140,000.00	1,569,387.50		2,275,000.00		40,865,000.00	2,275,000.00	1,489,762.50
2010 Series A GO Bond	6,725,000.00	217,535.35		340,000.00		6,385,000.00	340,000.00	208,937.50
2010 Series B Refunding Hotel Motel Tax Pledge	29,557,539.57	1,001,047.16		237,219.42		29,320,320.15	970,443.08	988,029.66
2010 SeriesB Refunding GO bonds	4,707,460.43	159,431.07		37,780.58		4,669,679.85	154,556.92	157,357.84
2010 Series C Recovery Zone Bonds	6,840,000.00	192,973.92		340,000.00		6,500,000.00	345,000.00	206,300.00
<b>Total Serial Bonds</b>	<b>176,064,210.12</b>	<b>6,810,897.20</b>	<b>-</b>	<b>10,095,498.87</b>	<b>-</b>	<b>165,968,711.25</b>	<b>8,970,901.77</b>	<b>6,460,601.27</b>

Notes Payable:

1997 TML Bond Fund	1,454,023.00	7,755.08		708,000.00		746,023.00	746,023.00	4,196.38
1999 Fire Hall Land Note	18,059.31	1,563.37		4,075.43		13,983.88	4,505.54	1,133.27
2003 TML Bond Fund	3,224,943.72	12,175.33		360,444.24		2,864,499.48	371,341.00	11,314.77
2004 TML Bond Fund	18,792,721.58	71,064.26		1,144,387.68		17,648,333.90	1,174,655.00	69,710.92
2008 Hennen Land Note	453,498.00	-		64,328.00		389,170.00	111,197.10	-
2008 HUD Section 108 Loan Program	4,271,000.00	183,494.15		305,000.00		3,966,000.00	305,000.00	152,540.00
2008 Petros Land Note	250,000.00	-		250,000.00		-	-	-
2009 IDB Foreign Trade Zone	51,870.90	-		12,000.00		39,870.90	12,000.00	-
2010 VAAP Land Note	2,750,000.00	-	130,000.00	-		2,750,000.00	-	-
2010 Tennessee Temple University Note	-	-	-	-		130,000.00	-	-
<b>Total Notes Payable</b>	<b>31,266,116.51</b>	<b>276,052.19</b>	<b>130,000.00</b>	<b>2,848,235.35</b>	<b>-</b>	<b>28,547,881.16</b>	<b>2,724,721.64</b>	<b>238,895.34</b>

Capital leases payable:

Southside Capital Lease	106,308,081.40	6,894,284.00		2,789,754.00		103,518,327.40	2,986,987.00	6,713,363.00
2009 Golf Course Capital Lease	223,738.00	9,258.04		63,449.94		160,288.06	66,530.30	6,177.68
<b>Total Capital Leases Payable</b>	<b>106,531,819.40</b>	<b>6,903,542.04</b>	<b>-</b>	<b>2,853,203.94</b>	<b>-</b>	<b>103,678,615.46</b>	<b>3,053,517.30</b>	<b>6,719,540.68</b>

Total governmental activities

	313,862,146.03	13,990,491.43	130,000.00	15,796,938.16	-	298,195,207.87	14,749,140.71	13,419,037.29
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CITY OF CHATTANOOGA, TENNESSEE  
ANALYSIS OF GENERAL OBLIGATION DEBT  
June 30, 2011

	Outstanding July 1, 2010	Interest Pd FY2011	Issued FY2011	Retired FY2011	Refunded FY2011	Outstanding June 30, 2011	Maturing FY 2012	Interest Payable FY 2012
<b>BUSINESS TYPE ACTIVITIES:</b>								
Interceptor Sewer System:								
Serial Bonds:								
1998 Sewer & Sewage Facilities Refunding	9,841,600.00	492,601.51		963,300.00		8,878,300.00	1,063,000.00	438,207.01
2002 Municipal Public Refunding	12,625,514.75	547,767.13		2,653,776.25		9,971,738.50	2,787,947.50	412,855.18
2002 Series A Refunding	7,669,232.70	282,123.31		2,059,447.95		5,609,784.75	1,983,640.05	195,462.24
2005A Municipal Public Improvement Refunding	11,010,334.70	550,303.50		267.54		11,010,067.16	2,038.00	550,258.00
Total serial bonds	41,146,682.15	1,872,795.45	-	5,676,791.74	-	35,469,890.41	5,836,625.55	1,596,782.43
Notes payable:								
1992 CSO State Revolving Loan	496,904.00	16,512.00		180,198.00		316,706.00	187,500.00	9,210.00
1998 State of Georgia Revolving Loan	4,035,967.00	156,123.67		357,294.29		3,678,672.71	371,801.87	141,616.09
2003 State Revolving Loan	31,379,317.80	916,016.00		1,731,916.00		29,647,401.80	1,758,248.00	859,620.00
2007-204 State Revolving Loan	13,000,000.00	315,348.12		-		13,000,000.00	650,000.00	276,056.00
Total notes payable	48,912,188.80	1,403,999.79	-	2,269,408.29	-	46,642,780.51	2,967,549.87	1,286,502.09
Capital leases payable:								
2001 Capital Lease City of Collegedale	122,704.63	7,067.62		26,585.41		96,119.22	28,286.00	5,366.00
Total capital leases payable	122,704.63	7,067.62		26,585.41		96,119.22	28,286.00	5,366.00
Total Interceptor Sewer System	90,181,575.58	3,283,862.86	-	7,972,785.44	-	82,208,790.14	8,832,461.42	2,888,650.52



CITY OF CHATTANOOGA, TENNESSEE  
ANALYSIS OF GENERAL OBLIGATION DEBT  
June 30, 2011

	Outstanding July 1, 2010	Interest Pd FY2011	Issued FY2011	Retired FY2011	Refunded FY2011	Outstanding June 30, 2011	Maturing FY 2012	Interest Payable FY 2012
<b>Solid Waste &amp; Sanitation Fund:</b>								
Serial Bonds:								
1998 Municipal Public Improvement Refunding	1,303,600.00	35,849.00	-	1,303,600.00	-	-	-	-
2002 Municipal Public Improvement-Refunding	3,982,991.65	185,349.26	-	919,259.75	-	3,063,731.90	968,380.50	134,618.93
2005A Municipal Public Improvement Refunding	8,787,896.41	422,111.86	-	212,187.32	-	8,575,709.09	220,974.00	413,979.00
2006A Municipal Public Improvement	4,817,123.82	191,622.32	-	283,360.18	-	4,533,763.64	283,360.18	180,287.91
2007A Municipal Public Improvement Refunding	2,480,000.00	117,990.00	-	-	-	2,480,000.00	-	117,990.00
Total serial bonds	21,371,611.88	952,922.44	-	2,718,407.25	-	18,653,204.63	1,472,714.68	846,875.84
Notes payable:								
2003 TML Bond Fund	327,056.28	1,234.82	-	36,555.76	-	290,500.52	37,659.00	1,147.48
2004 TML Bond Fund	461,396.42	1,714.65	-	27,612.32	-	433,784.10	28,345.00	1,713.45
Total Notes Payable	788,452.70	2,949.47	-	64,168.08	-	724,284.62	66,004.00	2,860.92
Total Solid Waste & Sanitation Fund	22,160,064.58	955,871.91	-	2,782,575.33	-	19,377,489.25	1,538,718.68	849,736.76
<b>Water Quality Fund</b>								
Serial Bonds:								
1998 Municipal Public Improvement Refunding	894,300.00	24,593.25	-	894,300.00	-	-	-	-
2002 Municipal Public Improvement-Refunding	2,976,492.60	138,511.74	-	686,964.00	-	2,289,528.60	723,672.00	100,600.90
2005A Municipal Public Improvement Refunding	5,341,702.90	261,903.07	-	63,038.15	-	5,278,664.75	66,086.00	259,478.00
2007A Municipal Public Improvement Refunding	750,000.00	35,682.50	-	-	-	750,000.00	-	35,682.50
Total serial bonds	9,962,495.50	460,690.56	-	1,644,302.15	-	8,318,193.35	789,758.00	395,761.40
Notes payable:								
1992 CSO State Revolving Loan	496,905.00	16,512.00	-	180,198.00	-	316,707.00	187,500.00	9,210.00
Total Notes Payable	496,905.00	16,512.00	-	180,198.00	-	316,707.00	187,500.00	9,210.00
Total Water Quality Fund	10,459,400.50	477,202.56	-	1,824,500.15	-	8,634,900.35	977,258.00	404,971.40
Total Business-Type Activities	122,801,040.66	4,716,937.33	-	12,579,860.92	-	110,221,179.74	11,348,438.10	4,143,358.68
TOTAL GENERAL OBLIGATION DEBT	436,663,186.69	18,707,428.76	130,000.00	28,376,799.08	-	408,416,387.61	26,097,578.81	17,562,395.98

CITY OF CHATTANOOGA, TENNESSEE  
ANALYSIS OF GENERAL OBLIGATION DEBT  
June 30, 2011

	Outstanding July 1, 2010	Interest Pd FY2011	Issued FY2011	Retired FY2011	Refunded FY2011	Outstanding June 30, 2011	Maturing FY 2012	Interest Payable FY 2012
<b>PRIMARY GOVERNMENT REVENUE BONDS AND OTHER DEBTS</b>								
Electric Power Board								
Revenue Bonds:								
2000 Electric System Revenue Bonds	3,200,000.00	117,000.00	-	1,600,000.00	-	1,600,000.00	1,600,000.00	40,000.00
2006B Electric System Refunding Revenue Bonds	23,430,000.00	957,556.26	-	-	-	23,430,000.00	0.00	957,556.26
2006A Electric System Revenue Bonds	38,930,000.00	1,660,725.00	-	1,110,000.00	-	37,820,000.00	1,150,000.00	1,615,525.00
2008A Electric System Revenue Bonds	219,830,000.00	10,764,500.00	-	-	-	219,830,000.00	0.00	10,764,500.00
<b>Total Primary Government Revenue Bonds</b>	<b>285,390,000.00</b>	<b>13,499,781.26</b>	<b>-</b>	<b>2,710,000.00</b>	<b>-</b>	<b>282,680,000.00</b>	<b>2,750,000.00</b>	<b>13,377,581.26</b>
Housing Management								
Other Obligations								
Obligation of Dogwood Manor, LLC	2,477,708.00	86,752.08	2,492,451.05	2,573,645.35	-	2,396,513.70	130,743.99	58,421.49
<b>Total Housing Management</b>	<b>2,477,708.00</b>	<b>86,752.08</b>	<b>2,492,451.05</b>	<b>2,573,645.35</b>	<b>-</b>	<b>2,396,513.70</b>	<b>130,743.99</b>	<b>58,421.49</b>
<b>Total Primary Government</b>	<b>287,867,708.00</b>	<b>13,586,533.34</b>	<b>2,492,451.05</b>	<b>5,283,645.35</b>	<b>-</b>	<b>285,076,513.70</b>	<b>2,880,743.99</b>	<b>13,436,002.75</b>
<b>COMPONENT UNITS</b>								
Revenue Bonds:								
Metropolitan Airport Authority:								
2009 Refunding	6,264,901.00	335,976.87	-	308,912.01	-	5,955,988.99	326,288.77	318,600.11
<b>Total Metropolitan Airport Authority</b>	<b>6,264,901.00</b>	<b>335,976.87</b>	<b>-</b>	<b>308,912.01</b>	<b>-</b>	<b>5,955,988.99</b>	<b>326,288.77</b>	<b>318,600.11</b>
Chatt Downtown Redevelopment Corporation:								
2000 Chatt Lease Rental Revenue Bonds	62,780,000.00	1,771,240.15	-	3,125,000.00	59,655,000.00	-	0.00	0.00
2007 Chatt Lease Rental Rev Ref Bonds	55,960,000.00	2,692,799.99	-	80,000.00	-	55,880,000.00	3,395,000.00	2,606,325.00
2010 Chatt Lease Rental Rev Ref Bonds	-	1,473,827.07	66,955,000.00	-	-	66,955,000.00	665,000.00	2,921,393.76
<b>Total Chatt. Downtown Redev. Corp.</b>	<b>118,740,000.00</b>	<b>5,937,867.21</b>	<b>66,955,000.00</b>	<b>3,205,000.00</b>	<b>59,655,000.00</b>	<b>122,835,000.00</b>	<b>4,060,000.00</b>	<b>5,527,718.76</b>
<b>Total Component Units</b>	<b>125,004,901.00</b>	<b>6,273,844.08</b>	<b>66,955,000.00</b>	<b>3,513,912.01</b>	<b>59,655,000.00</b>	<b>128,790,988.99</b>	<b>4,386,288.77</b>	<b>5,846,318.87</b>

(1) Due to rounding differences EPB provided a slightly different number. Amount agrees to published Financial Report.

# History of General Obligation Debt

The following table sets forth all outstanding general obligation bond and note indebtedness of the city at the end of the fiscal years 2001/02 through 2010/11, less applicable exclusions, adjusted to reflect the City's applicable share of County debt.

General Obligation Bonds by Purpose	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011
Public Buildings Improvement	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sewer and Sewage Facilities	107,942,691	100,678,646	92,029,992	83,022,016	74,361,102	65,515,699	56,618,625	47,820,059	41,146,682	35,469,890
Municipal Public Improvement	120,057,309	181,276,354	174,535,008	167,682,984	159,728,898	177,464,301	170,276,376	205,134,941	207,398,317	193,070,110
Total Bonded Indebtedness	\$ 228,000,000	\$ 281,955,000	\$ 266,565,000	\$ 250,705,000	\$ 234,090,000	\$ 242,980,000	\$ 226,895,000	\$ 252,955,000	\$ 248,544,999	\$ 228,540,000
Other Long-Term Indebtedness										
General Obligation Capital Outlay Notes	9,866,532	24,399,322	41,145,146	39,608,208	46,145,255	47,232,935	48,101,287	56,874,396 <sup>(1)</sup>	57,203,522	54,118,515
Tennessee Municipal Bond Fund	6,550,098	5,339,097	6,619,343	19,424,258	18,664,185	25,781,445	27,604,081	25,801,938	24,260,141	21,983,141
Capital Leases	288,204	116,196,668	119,978,775	119,077,117	118,490,272	115,707,438	112,775,074	109,969,749 <sup>(2)</sup>	106,654,524	103,774,735
Gross Direct Indebtedness	\$ 244,704,834	\$ 427,890,087	\$ 434,308,264	\$ 428,814,583	\$ 417,389,713	\$ 431,701,818	\$ 415,375,442	\$ 445,601,083	\$ 436,663,186	\$ 408,416,390
Less: Self-Supporting Indebtedness	169,016,890	289,509,352 <sup>(3)</sup>	353,562,825	346,612,744	333,128,264	325,198,221	310,153,520	302,638,530	287,059,370	270,029,615
Debt Service Fund	5,497,083	4,988,142	5,222,704	6,471,929	7,139,208	8,871,564	8,925,003	8,925,003	4,870,365	4,954,374
Net Direct Indebtedness	\$ 70,190,861	\$ 133,392,593	\$ 75,522,735	\$ 75,729,910	\$ 77,122,241	\$ 97,632,033	\$ 96,296,919	\$ 134,037,550	\$ 144,733,451	\$ 133,432,402
Plus: Estimated Net Overlapping Indebtedness	109,591,857	96,147,876	107,821,749	97,486,316	87,645,429	89,393,466	136,287,686	149,048,842	154,968,909	148,698,012
Net Direct and Overlapping Indebtedness	\$ 179,782,718	\$ 229,540,469	\$ 183,344,484	\$ 173,216,226	\$ 164,767,669	\$ 187,025,499	\$ 232,584,605	\$ 283,086,392	\$ 299,702,360	\$ 282,130,414

Notes:

(1) As of June 30, 2011 Capital Outlay Notes consist of \$42,964,685 State of Tennessee Revolving Loan for combined sewer overflow facilities; \$3,678,673 State of Georgia Revolving Loan for the Northwest Georgia Sewer Expansion; \$3,966,000 HUD Sec 108 Note; \$389,170 Notes to Individual for land purchase; and \$13,984 Fire Hall Loan; \$39,871 for 2009 IDB Foreign Trade Zone; \$2,750,000 for 2010 VAAP Land Note.

(2) Capital leases as of June 30, 2011 includes the \$96,120 City of Collegedale for Sewer Easement, \$103,518,327 CDRC (Southside) Capital Lease and Golf Course Capital Lease (Golf Cart) \$160,288.

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

CITY OF CHATTANOOGA  
**HISTORICAL DEBT RATIOS**  
 June 30, 2011 (unaudited)

Year ended June 30	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011
Estimated population(1)	155,992	155,582	155,289	154,853	154,762	168,293	169,884	170,880	171,349	167,674
Appraised property valuation	\$ 9,789,654,070	\$ 9,944,568,067	\$ 10,057,472,717	\$ 10,323,946,674	\$ 11,955,447,979	\$ 12,310,849,619	\$ 12,906,102,564	\$ 13,294,163,310	\$ 15,307,270,881	\$ 15,187,143,683
Assessed property valuation	3,201,743,737	3,260,023,356	3,237,183,936	3,319,249,168	3,860,452,959	3,968,157,371	4,048,760,875	4,167,163,278	4,845,694,497	4,808,789,510
Gross indebtedness (2)	244,704,834	427,890,087	434,308,264	428,814,582	417,389,712	431,701,818	415,375,442	445,601,083	436,663,186	408,416,390
Less: Self-supporting indebtedness(3)	169,036,886	344,499,352	353,562,825	346,612,744	333,128,264	325,198,221	310,153,520	302,638,530	287,059,370	270,029,615
Debt Service Fund	5,497,083	4,968,142	5,222,704	6,471,929	7,139,208	8,871,564	8,925,003	8,925,003	4,870,365	4,954,374
Net direct indebtedness	70,170,865	78,402,593	75,522,735	75,729,909	77,122,240	97,632,033	96,296,919	134,037,550	144,733,451	133,432,402
Plus: Estimated net overlapping indebtedness	109,591,857	96,147,876	107,821,749	97,486,316	87,645,429	89,393,466	136,287,686	149,048,842	154,968,909	148,697,948
Net direct and overlapping indebtedness	\$ 179,762,722	\$ 174,550,469	\$ 183,344,485	\$ 173,216,225	\$ 164,767,668	\$ 187,025,499	\$ 232,584,605	\$ 283,086,392	\$ 299,702,360	\$ 282,130,350
Gross debt per capita	\$ 1,568.70	\$ 2,750.25	\$ 2,796.77	\$ 2,769.17	\$ 2,696.98	\$ 2,565.18	\$ 2,445.05	\$ 2,607.68	\$ 2,548.38	\$ 2,435.78
Net direct debt per capita	449.84	503.93	486.34	489.04	498.33	580.13	566.84	784.40	844.67	795.78
Net direct and overlapping debt per capita	1,152.38	1,121.92	1,180.67	1,118.58	1,064.65	1,111.31	1,369.08	1,656.64	1,749.08	1,682.61
Gross debt to appraised valuation	2.50%	4.30%	4.32%	4.15%	3.49%	3.51%	3.22%	3.35%	2.85%	2.69%
Net direct debt to appraised valuation	0.72%	0.79%	0.75%	0.73%	0.65%	0.79%	0.75%	1.01%	0.95%	0.88%
Net direct debt and overlapping debt to appraised valuation	1.84%	1.76%	1.82%	1.68%	1.38%	1.52%	1.80%	2.13%	1.96%	1.86%
Gross debt to assessed valuation	7.64%	13.13%	13.42%	12.92%	10.81%	10.88%	10.26%	10.69%	9.01%	8.49%
Net direct debt to assessed valuation	2.19%	2.40%	2.33%	2.28%	2.00%	2.46%	2.38%	3.22%	2.99%	2.77%
Net direct and overlapping debt to assessed valuation	5.61%	5.35%	5.66%	5.22%	4.27%	4.71%	5.74%	6.79%	6.18%	5.87%

(1) Population figures for all years are estimates.

(2) Gross indebtedness excludes revenue bonds payable by the Electric Power Board of Chattanooga and the Metropolitan Airport Authority.

(3) The self-supporting debt includes Sewer Bonds and municipal public improvement bonds supported by Hotel Motel taxes, CDRC capital lease, HUD Sec. 108 Notes, 800 MHz Equipment Capital Lease.

## Debt Service Fund Revenues

Fiscal Years 2009-2012

Revenue Source	Actual FY 08/09	Actual FY 09/10	Budget FY 10/11	Budget FY 11/12	Budget '12 Inc/(Dec)	% Change FY 11/12	% of Total
Debt Service (Fund 3100):							
General Fund	10,956,089	10,906,307	15,494,470	14,400,000	(1,094,470)	(7.06)	73.40
Trfrs-Safety Cap Project Fd	2,247	1,910	5,639	5,639	-	0.00	0.03
Hamilton County	478,191	477,852	474,423	476,834	2,411	0.51	2.43
Miscellaneous Revenue	289,311	342,145	433,905	183,881	183,881	0.00	0.94
911 Communication	200,000	200,000	200,000	200,000	(200,000)	(100.00)	0.00
City Hotel/Motel Tax	3,265,313	2,685,160	3,318,996	4,094,506	775,510	23.37	20.87
CDBG (Fannie Mae Loan)	124,823	497,232	469,740	457,540	(12,200)	(2.60)	2.33
Homeland Security Grant	608,759	608,759	-	-	-	0.00	0.00
Use of Fund Balance	-	4,054,639	-	-	-	0.00	0.00
<b>Total Debt Service Fund</b>	<b>\$15,924,733</b>	<b>\$19,774,004</b>	<b>\$20,397,173</b>	<b>\$19,618,400</b>	<b>(778,773)</b>	<b>(3.82)</b>	<b>100.00</b>
Grand Total	<b>\$15,924,733</b>	<b>\$19,774,004</b>	<b>\$20,397,173</b>	<b>\$19,618,400</b>	<b>(778,773)</b>	<b>(3.82)</b>	<b>100.00</b>

## Debt Service Fund Expenditures

Fiscal Years 2009-2012

Expenditures	Actual FY 08/09	Actual FY 09/10	Budget FY 10/11	Budget FY 11/12	Budget '12 Inc/(Dec)	% Change FY 11/12	% of Total
Debt Service (Fund 3100):							
Principal	9,591,680	12,532,082	13,054,075	12,762,130	(291,945)	(2.33)	65.05
Interest	6,236,742	7,147,952	7,243,098	6,756,270	(486,828)	(6.81)	34.44
Service Charges	96,302	93,970	100,000	100,000	0	0.00	0.51
<b>Total Debt Service Fund</b>	<b>\$15,924,724</b>	<b>\$19,774,004</b>	<b>\$20,397,173</b>	<b>\$19,618,400</b>	<b>(\$778,773)</b>	<b>(3.82)</b>	<b>100.00</b>
Grand Total	<b>\$15,924,724</b>	<b>\$19,774,004</b>	<b>\$20,397,173</b>	<b>\$19,618,400</b>	<b>(\$778,773)</b>	<b>(3.82)</b>	<b>100.00</b>
Per Capita	93.74	115.72	119.04	117.00			

# Capital Project Funds

## Fund Structure

The Capital Projects Funds are used for the acquisition and construction of major capital facilities. The basis of budgeting is modified accrual. Included funds are Safety, Public Works, Parks & Recreation, General Government, Education, Arts & Culture, Interceptor Sewer, Solid Waste and Water Quality.

FY 2011 Approved Capital Budget was as follows:

General Government	\$ 10,180,000
Parks & Recreation	1,964,950
Public Works	13,949,753
Fire (Safety)	1,335,000
Interceptor Sewer Fund	15,100,000
Solid Waste Fund	765,000
Water Quality Fund	<u>11,500,000</u>
	\$ 54,794,703

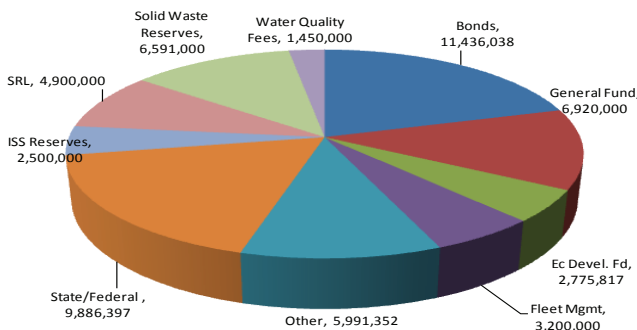
The FY12 Capital budget is as follows:

<b>Revenue FY12</b>	
Bonds	\$ 11,436,038
General Fund	6,920,000
Economic Development	2,775,817
Fleet Management Fund	3,200,000
Medical Megafund	3,500,000
Hotel Motel Tax	1,200,000
Community Development Block Grant	401,140
Other	1,311,352
State & Federal Grants	9,485,257
Interceptor Sewere Reserves	2,500,000
State Revolving Loan	4,900,000
Solid Waste Reserves	6,591,000
Water Quality Reserves	<u>1,450,000</u>
	\$ 55,670,604

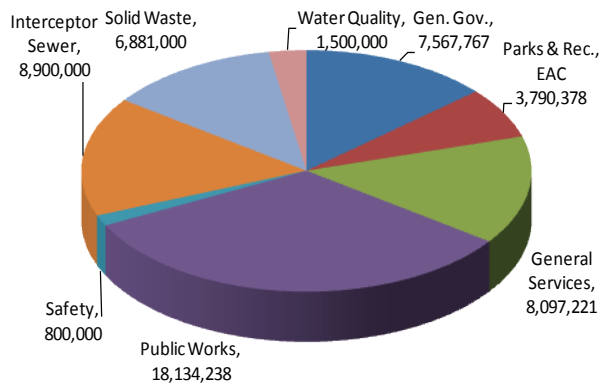
<b>Appropriation FY12</b>	
General Government	\$ 14,344,988
Parks & Recreation	3,090,378
Education, Arts & Culture	700,000
Public Works	18,134,238
Fire (Safety)	800,000
Interceptor Sewer Fund	8,900,000
Solid Waste Fund	6,881,000
Water Quality Fund	1,500,000
Chattanooga Development Resource Corp	<u>1,320,000</u>
	\$ 55,670,604

## Fiscal Year Budget 2011/2012 \$55,670,604

### Revenues



### Appropriations





**Capital Fund Expenditures**  
Fiscal Years 2009 - 2012

Expenditures	Actual FY 08/09	Actual FY 09/10	Budget FY 10/11	Budget FY 11/12	%		% OF TOTAL
					BUDGET '12 INC/(DEC)	CHANGE FY 11/12	
Capital Projects:							
Police	252,875	508,710	0	400,000	400,000	N/A	0.72%
Fire	3,615,091	2,694,511	1,335,000	400,000	(935,000)	-70.0%	0.72%
Public Works	16,319,603	12,614,425	13,949,753	18,134,238	4,184,485	30.0%	32.57%
Parks & Recreation	10,630,645	3,134,253	1,964,950	3,090,378	1,125,428	57.3%	5.55%
Education, Arts & Culture	0	281,779	0	700,000	700,000	N/A	1.26%
General Government	9,859,379	3,171,681	10,180,000	14,344,988	4,164,988	40.9%	25.77%
Chattanooga Downtown Redevelopment Corp	0	811,005	0	1,320,000	1,320,000	N/A	2.37%
Interceptor Sewer Fund	17,477,554	7,038,012	15,100,000	8,900,000	(6,200,000)	-41.1%	15.99%
Solid Waste Fund	488,087	705,532	765,000	6,881,000	6,116,000	799.5%	12.36%
Water Quality Fund	1,473,056	352,089	11,500,000	1,500,000	(10,000,000)	-87.0%	2.69%
Appropriation to IDB	4,989,473	0	0	0	0	N/A	0.00%
<b>Total Capital Projects</b>	<b>\$65,105,763</b>	<b>\$31,311,997</b>	<b>\$54,794,703</b>	<b>\$55,670,604</b>	<b>\$875,901</b>	<b>1.6%</b>	<b>100.00%</b>
Grand Total	<b>\$65,105,763</b>	<b>\$31,311,997</b>	<b>\$54,794,703</b>	<b>\$55,670,604</b>	<b>875,901</b>	<b>1.6%</b>	<b>100.00%</b>

Annual Budget \$ 33,792,249 \$ 56,669,521

# Expenditures

The appropriations to the Capital Improvements Budget are analyzed on a year to year basis. As priorities shift, the Capital Improvements Budget will vary to reflect this. Presented here is a brief overview of each department's appropriation.

## POLICE

**FY 2012 Budget** \$ 400,000  
**% of Total Capital Budget** 0.72%  
**Growth From FY 2011** \$ 400,000  
**% Change** 100.0%

The FY 2012 appropriation for the Police Department is for new in-car laptop computers.

## FIRE

**FY 2012 Budget** \$ 400,000  
**% of Total Capital Budget** 0.72%  
**Decline From FY 2011** \$ -935,000  
**% Change** -70.0%

The FY 2012 appropriation for the Fire Department is for new fire apparatus.

## PUBLIC WORKS, SOLID WASTE, WATER QUALITY, INTERCEPTOR SEWER

**FY 2012 Budget** \$35,415,238  
**% of Total Capital Budget** 63.6%  
**Decline From FY 2011** \$ -5,899,515  
**% Change** -14.3%

The FY 2012 Public Works capital appropriation reflects the City's street rehab program, replacement of city-wide services equipment and infrastructure improvements for the City's Enterprise South Industrial Park, implementation of a regional ITS signalization system and Traffic Operations Center, Closure of City landfill cell, Summit Landfill gas generation facility to supply the Volkswagen plant, upgrade of the Interceptor and Water Quality systems.

## PARKS & RECREATION

**FY 2012 Budget** \$ 3,090,378  
**% of Total Capital Budget** 5.6%  
**Growth From FY 2011** \$ 1,125,428  
**% Change** 57.3%

The FY 2012 Parks & Recreation Department appropriation includes improvements in City parks, recreation centers, Greenway system, purchase of Tatum Park and development of new Hixson Recreation Center.



## **GENERAL GOVERNMENT**

<b>FY 2012 Budget</b>	<b>\$14,344,988</b>
<b>% of Total Capital Budget</b>	<b>25.8%</b>
<b>Growth From FY 2011</b>	<b>\$ 4,164,988</b>
<b>% Change</b>	<b>40.9%</b>

The FY 2012 General Government budget includes funding for Chattanooga Area Regional Transit Authority, city wide vehicle replacement, various building renovation, Information Services software upgrades, The Public Library renovation, MESH (wireless) network and a new City health facility.

## **EDUCATION, ARTS & CULTURE**

<b>FY 2012 Budget</b>	<b>\$ 700,000</b>
<b>% of Total Capital Budget</b>	<b>1.3%</b>
<b>Growth From FY 2011</b>	<b>700,000</b>
<b>% Change</b>	<b>100.0%</b>

This appropriation is to fund the renovation of the City's Community Theater.

## **CHATTANOOGA DOWNTOWN REDEVELOPMENT CORP.**

<b>FY 2012 Budget</b>	<b>\$ 1,320,000</b>
<b>% of Total Capital Budget</b>	<b>2.3%</b>
<b>Growth From FY 2011</b>	<b>1,320,000</b>
<b>% Change</b>	<b>100.0%</b>

This appropriation is to fund repair of the Ross' Landing Riverfront hardedge.

# Capital Project Detail

## General Government

### Capital Budget Five Year Plan

#### Estimated Project Cost by Fiscal Year

Project Name	FY 2010/11	FY 2011/12	FY 2012/13	FY 2013/14	FY 2014/15	FY 2015/16
CARTA	400,000	217,767	300,000	300,000	300,000	300,000
Information Services	1,900,000	1,480,000	1,100,000	1,000,000	1,000,000	1,000,000
General Services	6,180,000	8,097,221	170,000	170,000	170,000	170,000
Maglev Study	1,300,000	0	0	0	0	0
21st Century Waterfront	350,000	1,320,000	5,000,000	5,000,000	0	0
Fortwood Center	50,000	50,000	50,000	0	0	0
Bicentennial Library	0	750,000	0	0	0	0
Chattanooga History Center	0	250,000	250,000	0	0	0
WellAdvantage Health Center	-	3,500,000	-	-	-	-
<b>Total General Government</b>	<b>10,180,000</b>	<b>15,664,988</b>	<b>6,870,000</b>	<b>6,470,000</b>	<b>1,470,000</b>	<b>1,470,000</b>

	Prior Years Appropriations	2011/2012 Budget	Total Project
<b>1. CARTA</b>			
<b>Funding source: Economic Development Fund</b>		<b>\$ 217,767</b>	
<b>Prior Years</b>	<b>\$ 9,606,850</b>		<b>\$ 9,824,617</b>
This appropriation is to help fund the Chattanooga Area Regional Transportation Authority's capital needs.			
<b>Impact on operating budget:</b> None because these are one time funded projects for supported agencies.			
<b>2. Information Services</b>			
<b>Funding Source: General Obligation Bonds</b>		<b>\$ 1,180,000</b>	
<b>Economic Development Fund</b>		<b>300,000</b>	
<b>Prior Years</b>	<b>\$14,564,386</b>		<b>\$16,044,386</b>
This appropriation funds the upgrade of computer equipment, website design, new phone system and purchase of new software. The FY2012 appropriation also includes funding for Public Safety Wireless Infrastructure (MESH).			
<b>Impact on operating budget:</b> None.			
<b>3. General Services</b>			
<b>Funding Source: General Obligation Bonds</b>		<b>\$ 780,000</b>	
<b>General Fund</b>		<b>3,037,000</b>	
<b>Fleet Service Fund</b>		<b>3,200,000</b>	
<b>Economic Development Fund</b>		<b>1,000,000</b>	
<b>Other</b>		<b>80,221</b>	
<b>Prior Years</b>	<b>\$19,042,776</b>		<b>\$27,139,997</b>
General Services is responsible for the City's buildings and vehicle lease program to buy vehicles for all the departments in the city except the fire department.			
<b>Impact on operating budget:</b> The vehicle replacement program results in lower operating, maintenance, and fuel costs along with a safer fleet operations. Cost savings expected to exceed \$30,000.			

# Capital Project Detail

	Prior Years Appropriations	2011/2012 Budget	Total Project
<b>4. Maglev Study</b>			
<b>Funding Source: Prior Years</b>	<b>\$1,300,000</b>	<b>\$ 0</b>	<b>\$1,300,000</b>
This appropriation is to fund the City's portion of matching funds for a Maglev environmental impact study.			
<b>Impact on operating budget: None.</b>			
<b>5. 21st Century Waterfront</b>			
<b>Funding Source: Hotel Motel Funds</b>		<b>\$1,260,000</b>	
<b>Other</b>		<b>60,000</b>	
<b>Prior Years</b>	<b>\$2,350,000</b>		<b>\$3,670,000</b>
This appropriation is to fund repairs to the City's 21st Century Waterfront project.			
<b>Impact on operating budget: None.</b>			
<b>6. Fortwood Center</b>			
<b>Funding Source: General Fund</b>		<b>\$ 50,000</b>	
<b>Prior Years</b>	<b>\$ 150,000</b>		<b>\$ 200,000</b>
This appropriation is the fourth year of a 5 year commitment to help fund capital upgrades for the Fortwood Center.			
<b>Impact on operating budget: None</b>			
<b>7. The Public Library</b>			
<b>Funding Source: General Obligation Bonds</b>		<b>\$ 750,000</b>	
<b>Prior Years</b>	<b>\$ 0</b>		<b>\$ 750,000</b>
This appropriation is to fund the renovation of the Eastgate Library Branch.			
<b>Impact on operating budget: None</b>			
<b>8. Chattanooga History Center</b>			
<b>Funding Source: General Fund</b>	<b>\$ 0</b>	<b>\$ 250,000</b>	<b>\$ 250,000</b>
This appropriation is the first year of a two year commitment toward the History Centers capital program.			
<b>Impact on operating budget: None</b>			
<b>9. WellAdvantage Health Center</b>			
<b>Funding Source: Medical Megafund</b>	<b>\$ 0</b>	<b>\$3,500,000</b>	<b>\$ 3,500,000</b>
This appropriation is to fund the City's new employee health center inclusive of clinic, pharmacy and fitness facility.			
<b>Impact on operating budget: None</b>			

# Capital Project Detail

## POLICE

### Capital Budget Five Year Plan

#### Estimated Project Cost by Fiscal Year

Project Name	FY 2010/11	FY 2011/12	FY 2012/13	FY 2013/14	FY 2014/15	FY 2015/16
Motorola Portable Radios	-	-	95,000	95,000	95,000	95,000
In-Car Camera Systems	-	-	170,000	170,000	170,000	170,000
In-Car Laptop Computers	-	400,000	630,000	400,000	400,000	400,000
Service Center Administration Renovation	-	-	239,900	62,500	62,500	62,500
Annex Renovation & Expansion	-	-	175,000	-	-	-
Police Property Security	-	-	12,000	12,000	12,100	12,100
<b>Total Fire</b>	-	<b>400,000</b>	<b>1,321,900</b>	<b>739,500</b>	<b>739,600</b>	<b>739,600</b>

Prior Years Appropriations	2011/2012 Budget	Total Project
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#### 1. In-car Laptop Computers

**Funding Source: General Fund**

\$	0	\$ 400,000	\$ 400,000
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This project funds the replacement of outdated Laptop computers for patrol cars.

**Impact on operating budget:** None.

# Capital Project Detail



Upgrade Fire Apparatus (1982 Ladder Truck)



THE ABBESS ENGINE USED BY THE COMPANY.

CHATTAHOOGA FIRE DEPARTMENT

# Capital Project Detail

## Fire

### Capital Budget Five Year Plan

Project Name	Estimated Project Cost by Fiscal Year					
	FY 2010/11	FY 2011/12	FY 2012/13	FY 2013/14	FY 2014/15	FY 2015/16
Fire Apparatus	-	400,000	800,000	1,800,000	1,500,000	1,750,000
Station Major Improvements	-	-	50,000	50,000	50,000	50,000
Fire Station Expansion	-	-	1,900,000	2,000,000	-	-
Self-Contained Breathing Apparatus	-	-	575,000	-	-	-
Fire Station Replacement	1,335,000	-	633,500	2,796,850	-	-
Fire Station Generators	-	-	80,000	80,000	80,000	80,000
<b>Total Fire</b>	<b>1,335,000</b>	<b>400,000</b>	<b>4,038,500</b>	<b>6,726,850</b>	<b>1,630,000</b>	<b>1,880,000</b>

	Prior Years Appropriations	2011/2012 Budget	Total Project
<b>1. Fire Apparatus</b>			
<b>Funding Source: General Obligation Bonds</b>			
<b>Prior Years</b>	<b>\$ 8,940,000</b>	<b>\$ 400,000</b>	<b>\$ 9,340,000</b>
This appropriation continues the department's apparatus replacement plan. The FY12 appropriation will replace a twenty-two year old pumper.			
<b>Impact on operating budget:</b> The additional equipment is projected to increase vehicle operations and maintenance by \$5,000.			
<b>2. Fire Station Replacement</b>			
<b>Prior Years</b>	<b>\$ 2,935,000</b>	<b>\$ 0</b>	<b>\$ 2,935,000</b>
This appropriation allows for the ongoing replacement of outdated, high maintenance Fire Stations which are unable to accommodate modern fire apparatus.			
<b>Impact on operating budget:</b> Lower utility and maintenance cost.			

# Capital Project Detail



# Capital Project Detail

## Public Works

### Capital Budget Five Year Plan

Project Name	Estimated Project Cost by Fiscal Year					
	FY 2010/11	FY 2011/12	FY 2012/13	FY 2013/14	FY 2014/15	FY 2015/16
Paving of Streets	\$1,576,000	\$2,293,667	\$3,000,000	\$3,000,000	\$3,000,000	\$3,000,000
City Wide Services Equipment	\$0	\$1,145,000	\$1,615,000	\$1,295,000	\$0	\$0
Bridge Rehab	\$0	\$40,000	\$250,000	\$100,000	\$250,000	\$100,000
Traffic Engineering Projects	\$2,805,015	\$7,843,595	\$7,773,400	\$8,360,000	\$8,250,000	\$530,000
Curbs, Gutters, and Sidewalks	\$703,075	\$455,140	\$1,050,000	\$850,000	\$1,050,000	\$1,050,000
Street Rehabilitation	\$5,415,663	\$4,356,836	\$5,209,200	\$10,915,350	\$21,506,015	\$32,655,804
ESIP Railway Lines	\$3,450,000	\$0	\$0	\$0	\$0	\$0
Wilcox Tunnel	\$0	\$2,000,000	\$20,000,000	\$5,000,000	\$5,000,000	\$5,000,000
Water Quality	\$11,500,000	\$1,500,000	\$7,000,000	\$6,645,000	\$8,968,000	\$4,724,000
Solid Waste	\$765,000	\$6,881,000	\$700,000	\$870,000	\$340,000	\$0
Interceptor Sewer	\$15,100,000	\$8,900,000	\$14,383,653	\$12,533,653	\$23,583,653	\$16,983,653
<b>Total Public Works</b>	<b>\$41,314,753</b>	<b>\$35,415,238</b>	<b>\$60,981,253</b>	<b>\$49,569,003</b>	<b>\$71,947,668</b>	<b>\$64,043,457</b>

	Prior Years Appropriation	2011/2012 Budget	Total Project
<b>1. Paving of streets</b>			
<b>Funding sources: General Fund</b>		<b>\$2,000,000</b>	
<b>TDOT Grant</b>		<b>293,667</b>	
<b>Prior Years</b>	<b>\$21,404,450</b>		<b>\$23,698,117</b>
This appropriation funds the resurfacing of streets City wide. It also provides for replacement of pavement markings and traffic signal loop detector wiring damaged due to pavement milling and resurfacing.			
<b>Impact on operating budget:</b> This program will reduce the cost of annual street maintenance.			
<b>2. City Wide Services Repair &amp; Replacement</b>			
<b>Funding sources: General Obligation Bonds</b>		<b>\$1,070,000</b>	
<b>Economic Development Fund</b>		<b>75,000</b>	
<b>Prior Years</b>	<b>\$ 9,514,777</b>		<b>\$10,659,777</b>
This appropriation allows for the ongoing replacement of older Public Works equipment. The FY12 appropriation also funds replacement of the City Wide Services operations building roof.			
<b>Impact on operating budget:</b> The vehicle replacement program results in lower operating and maintenance costs and safer fleet operations.			



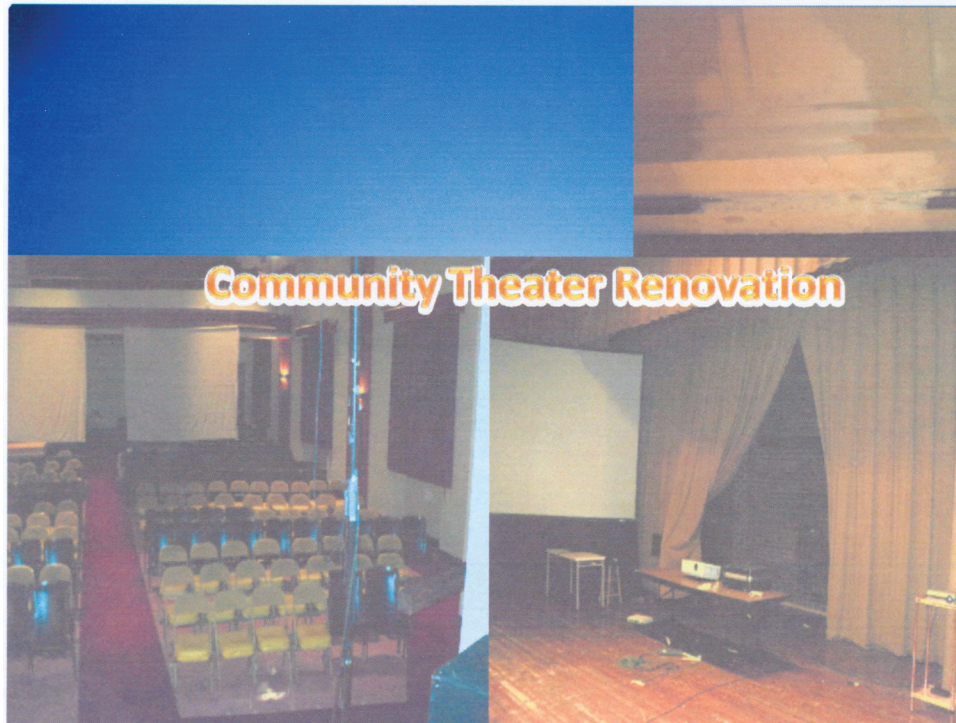
# Capital Project Detail

	Prior Years Appropriation	2011/2012 Budget	Total Project
<b>3. Bridge Rehabilitation</b>			
<b>Funding sources: Bonds</b>		\$ 21,038	
<b>General Fund</b>		18,392	
<b>Prior Years</b>	\$ 0		\$ 40,000
This appropriation funds the maintenance and repair of City owned bridges.			
<b>Impact on operating budget:</b> None.			
<b>4. Traffic Engineering Projects</b>			
<b>Funding sources: CMAQ Grant</b>		\$ 7,400,000	
<b>General Fund</b>		200,000	
<b>Capital Contributions</b>		83,379	
<b>Prior Years</b>	\$11,001,764		\$18,685,143
This appropriation provides for modernization of existing signals and installation of new traffic signals and equipment. The current year contains an appropriation of CMAQ grant funds for phase 1 construction of a regional ITS Signalization System and Traffic Operations Center.			
<b>Impact on operating budget:</b> None.			
<b>5. Curbs, Gutters and Sidewalks</b>			
<b>Funding sources: General Obligation Bonds</b>		\$ 100,000	
<b>Community Development Funds</b>		351,140	
<b>Capital Contributions</b>		4,000	
<b>Prior Years</b>	\$ 7,435,696		\$ 7,890,836
This appropriation provides for the continuing program of construction and repair of curbs, gutters, and sidewalks within the City.			
<b>Impact on operating budget:</b> None			
<b>6. Street Improvements</b>			
<b>Funding sources: General Obligation Bonds</b>		\$ 2,150,000	
<b>General Fund</b>		242,259	
<b>Economic Development Funds</b>		730,768	
<b>Capital Contributions</b>		500	
<b>State Grants</b>		273,309	
<b>Prior Years</b>	\$53,303,132		\$56,699,968
This appropriation will fund a program of major street rehabilitation within the City.			
<b>Impact on operating budget:</b> This program of major street Improvements results in lower street maintenance costs			
<b>7. Enterprise South Industrial Park Railway Lines</b>			
<b>Funding sources: Prior Years</b>	\$ 4,950,000	\$ 0	\$ 4,950,000
This appropriation funds the City's matching funds for construction of railway infrastructure for the City's Enterprise South Industrial Park and specifically for the new Volkswagen Plant.			
<b>Impact on operating budget:</b> None.			

# Capital Project Detail

	Prior Years Appropriation	2011/2012 Budget	Total Project
<b>8. Water Quality Fund</b>			
<b>Funding sources: Water Quality Fees</b>		\$ 1,450,000	
<b>CDBG Funds</b>		50,000	
<b>Prior Years</b>	\$11,500,000		\$13,000,000
This appropriation provides for expansion and upgrade of the City's storm water system to comply with Federal and State guidelines.			
<b>Impact on operating budget:</b> None			
<b>9. Solid Waste Fund</b>			
<b>Funding sources: Solid Waste Fund Reserves</b>		\$6,591,000	
<b>FY2006 Bond Interest</b>		290,000	
<b>Prior Years</b>	\$ 765,000		\$ 7,646,000
This appropriation provides for the purchase of new equipment, closure of a landfill cell and development of a methane gas generation facility for the Volkswagen plant.			
<b>Impact on operating budget:</b> This will result in lower operations and maintenance cost.			
<b>10. Interceptor Sewer Fund</b>			
<b>Funding sources: Interceptor Sewer Fund Reserves</b>		\$2,500,000	
<b>State Revolving Loan</b>		4,900,000	
<b>Economic Development Administration Grant</b>		1,500,000	
<b>Prior Years</b>	\$25,904,000		\$34,804,000
This appropriation provides for the continuing program of upgrading the City's interceptor sewer system.			
<b>Impact on operating budget:</b> None			

# Capital Project Detail



# Capital Project Detail

## Education, Arts & Culture

### Capital Budget Five Year Plan

Project Name	Estimated Project Cost by Fiscal Year					
	FY 2010/11	FY 2011/12	FY 2012/13	FY 2013/14	FY 2014/15	FY 2015/16
Memorial Auditorium/TIVOLI Rehabilitation	0	0	200,000	200,000	200,000	200,000
Community Theater Renovation	0	700,000	2,500,000			
<b>Total Education, Arts &amp; Culture</b>	0	700,000	2,700,000	200,000	200,000	200,000

#### 1. Community Theater Renovation

##### Funding sources: General Obligation Bonds

This multi-year project funds renovation of the City's Community Theater to meet ADA requirements. The renovation includes new seating, replacing carpet, installing a passenger elevator and renovating bathrooms

**Impact on operating budget:** Potential revenue to \$70,000 annually

Prior Years Appropriation	2011/2012 Budget	Total Project
\$ 0	\$ 700,000	\$ 700,000

# Capital Project Detail



# Capital Project Detail

## Parks & Recreation

### Capital Budget Five Year Plan

#### Estimated Project Cost by Fiscal Year

Project Name	FY 2010/11	FY 2011/12	FY 2012/13	FY 2013/14	FY 2014/15	FY 2015/16
Parks Rehabilitation	974,950	1,323,061	1,154,000	2,878,000	2,260,000	5,278,000
Public Art		-	100,000	100,000	100,000	100,000
Ross' Landing	990,000		120,000			
Recreation Center Rehabilitation		925,000	655,000	2,456,000	2,630,000	270,000
Greenways	-	351,317	500,000	450,000	500,000	-
Golf Courses		141,000	165,000			
Cityworks Maintenance Management System		100,000	-	-	-	-
Zoo Improvements	-	250,000	250,000	250,000	250,000	250,000
<b>Total Parks &amp; recreation</b>	<b>1,964,950</b>	<b>3,090,378</b>	<b>2,944,000</b>	<b>6,134,000</b>	<b>5,740,000</b>	<b>5,898,000</b>

	Prior Years Appropriation	2011/2012 Budget	Total Project
<b>1. Parks</b>			
<b>Funding Source: General Obligation Bonds</b>		\$ 400,000	
<b>Economic Development Fund</b>		23,061	
<b>General Fund</b>		900,000	
<b>Prior Years</b>	\$ 1,124,950		\$ 2,448,011

This appropriation fund the expansion and upgrade of parks within the City.

**Impact on operating budget:** None

### 2. Ross' Landing Marina

<b>Funding Source: Prior Years</b>	\$ 990,000	\$	0	\$ 990,000
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This appropriation will fund the expansion of the City Marina at Ross' Landing.

**Impact on operating budget:** Rent for the slips will be around \$450 per month.

### 3. Recreation Centers

<b>Funding Source: General Obligation Bonds</b>		\$ 925,000	
<b>Prior Years</b>	\$ 0		\$ 925,000

This appropriation fund the expansion and upgrade of Recreation Centers within the City. The FY12 appropriation is specifically for demolition of the old Hixson Middle school to prepare the site for a new Hixson Recreation Center.

**Impact on operating budget:** Operations estimate 250,000.

# Capital Project Detail

	Prior Years Appropriation	2011/2012 Budget	Total Project
<b>4. Greenways</b>			
<b>Funding Source: Capital Contributions</b>		<b>\$ 351,317</b>	
<b>Prior Years</b>	<b>\$ 4,337,367</b>		<b>\$ 4,688,684</b>
This appropriation will fund the continued expansion of the City's Greenway system.			
<b>Impact on operating budget:</b> None.			
<b>5. Golf Courses</b>			
<b>Funding Source: General Fund</b>		<b>\$ 61,779</b>	
<b>Economic Development Fund</b>		<b>79,221</b>	
<b>Prior Years</b>	<b>\$ 0</b>		<b>\$ 141,000</b>
This appropriation will fund the replacement of outdated equipment at the City's golf courses.			
<b>Impact on operating budget:</b> None.			
<b>6. City Works Maintenance Management System</b>			
<b>Funding Source: General Obligation Bonds</b>	<b>\$ 0</b>	<b>\$ 100,000</b>	<b>\$ 100,000</b>
This appropriation will fund implementation and on-site training for the Cityworks GIS-Centric Asset Maintenance system to improve procedures and performance.			
<b>Impact on operating budget:</b> None.			
<b>7. Zoo Improvements</b>			
<b>Funding Source: General Obligation Bonds</b>	<b>\$ 0</b>	<b>\$ 250,000</b>	<b>\$ 250,000</b>
This appropriation is the City's incentive match to funds collected by the Friends of the Zoo.			
<b>Impact on operating budget:</b> None.			

# CAPITAL BUDGET ORDINANCE

ORDINANCE NO. 12534

AN ORDINANCE APPROPRIATING, AUTHORIZING OR ALLOCATING FUNDS TO THE CAPITAL IMPROVEMENTS BUDGET FOR THE FISCAL YEAR 2011/2012 AND TO AMEND THE FISCAL YEAR 2011/2012 BUDGET ORDINANCE NO. 12523.

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

SECTION 1. That there be and is hereby appropriated, authorized, or allocated the hereinafter set funds from the sources specified for the public purposes indicated of the Capital Improvements Budget program for the Fiscal Year 2011/2012:

GENERAL GOVERNMENTAL FUNDS

FROM	General Obligation Bonds	\$	11,436,038
	General Fund		6,920,000
	Economic Development Fund		2,775,817
	Hotel Motel Fund		1,200,000
	Southside Parking Garage Reserves		67,875
	FEMA Grant		52,125
	Fleet Management Fund		3,200,000
	Bond Interest (2009)		240,000
	Medical Mega Fund		3,500,000
	Tenn. Valley Regional Communication Fund (2110)		80,221
	State of Tennessee		7,961,309
	Capital Contribution (Town LLC)		5,667
	Capital Contribution (Buffalo Wild Wings)		4,000
	Capital Contribution (Ralph White Electric)		10,216
	Capital Contribution (Tennessee Wildlife Assn)		500
	Capital Contribution (Silverdale Baptist Church)		46,000
	Capital Contribution (US Express)		37,379
	Capital Contribution (Benwood Foundation)		235,000
	Capital Contribution (Lyndhurst Foundation)		294,494
	State of Tennessee (to reduce revenue to actual)		(178,177)
	Community Development Block Grant		351,140
	State of Tennessee MPO		150,000
TO			
	General Government & Supported Agencies	\$	6,247,767
	Department of Fire		400,000
	Department of Police		400,000
	Department of Public Works		18,134,238
	Department of Parks & Recreation		3,090,378
	Department of Education, Arts & Culture		700,000
	Department of General Services		8,097,221
	Chattanooga Downtown Redevelopment Corp.		1,320,000
		<u>\$</u>	<u>38,389,604</u>
		<u>\$</u>	<u>38,389,604</u>



# CAPITAL BUDGET ORDINANCE

## PROPRIETARY FUNDS CAPITAL

FROM: State Revolving Loan Fund	6,500,000	
State Revolving Loan Fund	(1,600,000)	
Interceptor Sewer Fund Reserves 6010)	2,500,000	
EDA Grant	1,500,000	
Solid Waste Capital Fund Reserves (6021)	6,591,000	
Solid Waste Bond Interest FY2006 (6021)	290,000	
Water Quality Operations	1,450,000	
CDBG	50,000	
TO: Interceptor Sewer Fund (6011)		8,900,000
Solid Waste Fund (6021)		6,881,000
Water Quality Fund (6031)		1,500,000
TOTAL PROPRIETARY FUNDS	\$ 17,281,000	\$ 17,281,000
TOTAL CAPITAL BUDGET	\$ 55,670,604	\$ 55,670,604

SECTION 2. That Ordinance No. 12523, the BUDGET ORDINANCE, be and is hereby amended as provided hereinafter.

SECTION 3. That Section 5 of said Ordinance be and is hereby amended as hereinafter set out:

	<u>Delete</u>	<u>Substitute in Lieu Thereof</u>
GENERAL FUND APPROPRIATIONS:		
General Government & Agencies	\$ 47,659,590	\$ 47,659,590
AMENDED TOTAL APPROPRIATION	\$ 201,255,000	\$ 201,255,000
GENERAL GOVERNMENT & SUPPORTED AGENCIES		
Contingency	\$ 1,849,220	\$ 1,599,220
Capital Improvements	\$ 0	\$ 4,350,000
Debt Service	14,400,000	10,300,000
AMENDED GEN. GOVT. & SUPPORTED AGENCIES	\$ 47,659,590	\$ 47,659,590
AMENDED TOTAL APPROPRIATION	\$ 201,255,000	\$ 201,255,000

SECTION 4. That Section 6 of said Ordinance be and is hereby amended as hereinafter set out:

	<u>Delete</u>	<u>Substitute in Lieu Thereof</u>
1111 <u>ECONOMIC DEVELOPMENT EDUCATION FUND:</u>		
ESTIMATED REVENUE		
Economic Development Restricted Fund Balance	\$ 0	\$ 2,090,168
Amended Total Revenue	\$ 10,983,200	\$ 13,073,368
APPROPRIATIONS		
Economic Development Capital Projects	\$ 685,649	\$ 2,775,817
Amended Total Appropriation	\$ 10,983,200	\$ 13,073,368

# CAPITAL BUDGET ORDINANCE

2070            HOTEL/MOTEL TAX FUND:

ESTIMATED REVENUE

Hotel/Motel Restricted Fund Balance	\$            0	\$ 866,976
Total Amended Revenue	<u>\$ 4,798,500</u>	<u>\$ 5,665,476</u>

APPROPRIATIONS

Appropriation to 21 <sup>st</sup> Century Waterfront Capital	\$ 333,024	\$ 1,200,000
Amended Total Appropriation	<u>\$ 4,798,500</u>	<u>\$ 5,665,476</u>

6010            INTERCEPTOR SEWER OPERATIONS:

ESTIMATED REVENUE

Interceptor Sewer Net Assets	\$            0	\$ 2,500,000
Amended Total Revenue	<u>\$ 47,033,000</u>	<u>\$49,533,000</u>

APPROPRIATIONS

Construction Trust Fund (6011)	\$            0	\$ 2,500,000
Amended Total Appropriation	<u>\$ 47,033,000</u>	<u>\$49,533,000</u>

CD03            CDRC SOUTHSIDE GARAGE OPERATIONS:

ESTIMATED REVENUE

Southside Parking Garage Reserves	\$            0	\$ 67,875
FEMA Grant	<u>                  0</u>	<u>          52,125</u>
Amended Total Revenue	<u>\$            0</u>	<u>\$ 120,000</u>

APPROPRIATIONS

Appropriation to Capital	\$            0	\$ 120,000
Amended Total Appropriation	<u>\$            0</u>	<u>\$ 120,000</u>

BE IT FURTHER ORDAINED, That this Ordinance shall take effect two weeks from and after its passage as provided by law.

PASSED    August 2, 2011

\_\_\_\_\_  
Pam Ladd/S/

CHAIRPERSON

APPROVED   X   DISAPPROVED \_\_\_\_\_

DATE: August 2, 2011

\_\_\_\_\_  
Ron Littlefield/S/

MAYOR

DM/RR/AD/MS

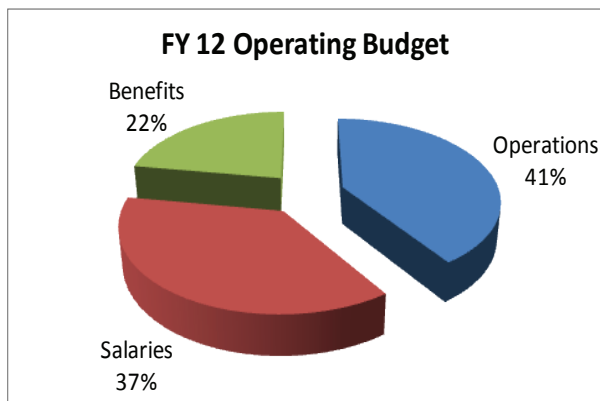


# Personnel Administration

Chattanooga's number one priority is to provide the most effective and efficient services to the citizens. Our program is designed to provide one with challenging and rewarding opportunities and a chance to build a career and future.

The City's compensation package includes: *salaries, major medical health insurance, life insurance, social security, retirement plans, deferred compensation plans, worker's compensation (on the job injuries), leave, unused leave pay, leave buyback and unemployment benefits.*

**Salaries.** Salaried and hourly employees are paid on a weekly or biweekly basis, dependent upon position. Employee salaries and fringe benefits represent 56.44% of the total FY 2011 operating budget.



On July 20, 2010, Ordinance 12414 was passed modifying overtime pay, compensatory leave and personal leave accrual. All non-exempt employees are required to work their standard workweek or work period before they are eligible for overtime pay or premium compensatory leave. Non-exempt employees shall be able to elect to receive premium compensatory leave in lieu of overtime pay. Overtime compensation and premium compensatory time shall be paid or granted by the City as required by the Fair Labor Standards Act and shall be paid or earned at one-half times the employee's regular rate for hours worked over the established workweek or work period. Any paid time off shall not be used to calculate the total hours worked in determining overtime pay or premium compensatory leave during the workweek or work period.

In FY 2007, a pay-behind system was instituted where employees are paid one full pay period after the time is worked. This allows the city better use of computerized controls and brings the city into better compliance with

the federal Fair Labor Standards Act.

Health Insurance. Chattanooga offers major medical health and hospitalization group plans to all full-time employees. Coverage begins on the first day of the first month coincident with or immediately following completion of 90 days of active employment. Currently, the City of Chattanooga contracts with Blue Cross Blue Shield for employee medical coverage. The average monthly contribution by City employees with an individual policy will be \$96.68 per month, employee + child \$165.72 per month, employee + spouse \$186.40 per month and family \$264.16 per month. The average monthly contribution by City employees for Health Savings Account Plans with an individual policy will be \$47.24 per month, employee + child \$90.84 per month, employee + spouse \$87.92 per month and family \$134.48 per month.. The City also contributes a monthly amount into the employee's account.

In FY 2012, employee's Major Medical Health and Hospitalization group plan cost will amount to \$34,329,289, with another \$2,075,000 projected to be spent on job injuries. City employees, retirees and their dependents who are covered under the City's health plan are eligible to utilize health providers and services at one of the City's two on-site WellAdvantage clinics. Primary health clinic visits are offered free with no co-pays and selected prescription drugs are available for clinic participants through the City's on-site WellAdvantage Pharmacy. Utilization of the City's on-site clinics and pharmacy (which opened in 12/08) has resulted in a reduction of the costs that the City pays for its medical claims. Job injury claims have reduced as well as services have been brought "in-house." All employees are encouraged to participate in the City's WellAdvantage Wellness Program which consists of the on-site clinics and pharmacy, a fitness center, an employee wellness incentive program as well as plans for a new on-site Employee Health Center.

**Other Post Employment Benefits.** On July 6, 2010, Ordinance 12411 was passed changing the eligibility for health insurance and other benefits at retirement. Employees eligible for post-retirement medical benefits as of July 1, 2010, and firefighters or police officers hired on or before March 21, 1986, shall continue to be eligible for medical benefits. Employees not eligible for post-retirement medical benefits as of July 1, 2010, shall be eligible for post-retirement medical benefits until they reach eligibility for Medicare. The surviving spouses of such retirees may continue to receive medical benefits until they become eligible

for Medicare and surviving dependent children so long as they remain eligible under the insurance plan then in effect.

Life and Accidental Death and Dismemberment Insurance

The City's group life and AD&D insurance policy, administered through The Hartford, offers a death benefit of 100% of the employee's annual salary up to a maximum of \$50,000. For FY 2011, the cost of this life insurance benefit will be \$0.15 per \$1,000 of salary. Employees eligible for this benefit are full time employees who have been employed with the City for six months.

Social Security (FICA). All City employees are enrolled under the Social Security Act, except for sworn Fire & Police personnel. The City contributes the employer's share of 7.65% (6.20% Social Security and 1.45% Medicare) of earnings up to a maximum salary of \$106,800. Additionally, the Federal Insurance Program requires that an additional 1.45% be paid on all earnings.

Deferred Compensation. The City offers a voluntary Deferred Compensation Plan for its employees to supplement the City-provided retirement plan. The City does not contribute to this plan. The four companies administering this benefit are Hartford Life Insurance Company, ING, ICMA (International City/County Management Association) and Nationwide Retirement Solutions.

Long Term Disability Insurance (LTD). The City's LTD policy, administered through The Hartford, is offered in conjunction with the City's general pension board. The City pays one half of the monthly premium at a rate of \$0.205 per \$100 of covered salary. This benefit is offered to employees who have worked full time for six months. The age limit (62) was removed.

Personal Leave. Personal leave is a combination of annual, sick and holiday leave into one paid leave system. Employees can not accrue personal leave while receiving payments under the injured on duty program.

The City observes nine (9) paid holidays throughout its fiscal year. Holidays included are as followed:

- New Year's Day
- Martin Luther King's Birthday
- Good Friday
- Memorial Day

- Independence Day
- Labor Day
- Thanksgiving Day
- Day After Thanksgiving
- Christmas Day

The City Council may also designate other special holidays.

The accrual period is on a bi-weekly basis. The accrual rate was changed adding 5 additional personal leave days.

Employees shall earn Personal Leave at the following rates:

Years of Service:	0 - 10	11-17	18 +
Hours accrued bi-weekly	11.08	12.31	13.54
Hours accrued Annually	288	320	352
Days accrued Annually	36	40	44

The following accrual schedule applies to employees in the Fire Department who are engaged in fire protection and emergency response activities (based on working a twenty-four hour shift):

Years of Service:	0 - 10	11-17	18 +
Hours accrued bi-weekly	14.77	17.54	19.85
Hours accrued Annually	384	456	516
Days accrued Annually	32	38	43

Personal leave shall be earned by sworn fire fighting personnel who are not regularly scheduled to work a twenty-four hour shift and by sworn police personnel at the following rate:

Years of Service:	0 - 10	11-17	18 +
Hours accrued bi-weekly	11.08	12.62	13.85
Hours accrued Annually	288	328	360
Days accrued Annually	36	41	45

Personal Leave shall be earned before it is taken. New employees shall earn Personal Leave after working

one complete two week accrual period. Employees completing ten or seventeen years of employment shall earn Personal Leave at the new rate after working one full two week accrual period after his/her anniversary date. The maximum number of Personal Leave days that can be carried over from one accrual year to the next is 100. Every employee shall be eligible to carry over at the end of February (12 months beginning March 1st) no more than ten days (100 maximum) of personal leave in addition to his/her personal leave days carried over from the previous accumulation year. Any leave that is required to be taken, but not used, shall be deducted at the end of the respective leave year in which such leave was required to be taken.

Special Leaves with pay include: Reservists leave of absence, Court attendance, meetings to attend professional and technical institutions, or conferences, that are job-related and may contribute to the effectiveness of the employee's services, and educational leave less than 14 days (if longer than fourteen days must be approved by the City Council).

Unused Leave Pay. Upon retirement, unused personal leave shall be paid in cash, at the daily rate of pay of the employee, not to exceed the maximum allowed.

Upon retirement because of disability, the employee is required to use their personal leave balance prior to beginning disability benefits.

Upon separation for reasons other than retirement, unused personal leave is paid, in cash, at the employee's daily rate of pay, not to exceed the maximum allowed.

Leave Buyback. Upon application of an employee, the City of Chattanooga may purchase back from its employees personal leave which they have accrued, but only under the following circumstances and conditions which must be agreed to by each employee seeking to sell the leave:

- No more than sixty (60) days of leave will be purchased from any employee during his/her lifetime;
- The City will pay to the employee seventy percent (70%) of the employees daily salary for each day of leave sold back to the City by the employee;

- The employee agrees in writing that the cap on the amount of days that employee is entitled to accumulate over his/her career will be reduced on a day-for-day basis for the number of days the City is purchasing;
- The city will not purchase any days which would lower the employees total accumulated leave below thirty (30) days;
- The practice of buying back leave will be subject to the availability of funds to do so at the time of the request, the determination of which availability will be at the sole discretion of the city administration; and
- Funds realized by employees from the sale of leave will be excluded from pension-eligible earnings.

## Personnel Changes

Fiscal Year 2008, the major personnel change was the implementation of a new pay plan. The plan was a result of an examination of all positions in the City. All City positions were placed in grades based on benchmarks for cities similar to Chattanooga. New positions were created in the 4000 series to better represent classifications citywide.

The Fiscal Year 2012 changes are as follows:

### General Government

In fiscal year 2012, General Government Department has 90 positions and the overall number of positions did not change. The City Attorney's Office exchanged a Transportation Inspector (-1) position for a Staff Attorney (1). Information Services moved a Telecommunications Coordinator from Telecommunication Operations to Information Services.

### Department of General Services

In fiscal year 2012, General Services had 107 positions. There was 1 position moved from Municipal Gas Station to Municipal Garage-Amnicola. In City Hall/Annex Maintenance 1 Building Maintenance Mechanic 2 and 2 Crew Worker 1 positions were reduced and 3 Building Maintenance Mechanic 1 were added. 1 frozen position (Crew worker 1).

### Department of Finance & Administration

In fiscal year 2012, the Department of Finance &

Administration has overall added no new positions this year. To better meet the increasing demands they have upgraded a vacant Management & Budget Analyst 1 position to a MBA 2 and reclassified the Development Planning Manager to a Capital Project Analyst.

#### **Department of Police**

In fiscal year 2012, unfortunately due to budgetary constraints there still remains 12 frozen sworn positions since 2010.

#### **Department of Fire**

In the fiscal year 2012, the Fire Department added 3 Fire Battalion Chief positions and reduced 1 Assistant Fire Chief position. The department has 414 sworn positions and 17 civilian positions for a total of 431 positions.

#### **Department of Public Works**

In fiscal year 2012, Public Works has 16 frozen positions (3) Crew Worker 1, (1) Crew Worker 2, (1) Crew Supervisor 2, (1) Equip Operator 3, (2) Equipment Operator 4, (1) Refuse Collection Inspector, (1) Engineering Coop, (1) Combination Inspector, (2) Admin Support Assist 1, (1) Construction Inspector 1, (1) Plumbing Inspector 1, and (1) Equipment Mechanic 3. The department had a net decrease of two (2) positions in General Fund and an increase of one (1) for all funds.

#### **Department of Parks and Recreation**

In fiscal year 2012, added three (3) positions for Hixson Recreation Center. Nine (9) positions at Zoo have been eliminated since Chattanooga Zoo operation is contracted out to Friends of the Zoo.

#### **Department of Personnel**

In fiscal year 2012, the Department of Personnel has 19 General Fund positions and 2 positions in the Wellness Initiative and overall the number of positions did not change.

#### **Department of Neighborhood Services**

In fiscal year 2012, 50% of the cost of Manager of Codes and Neighborhood Relations position has been frozen.

#### **Executive Branch**

In fiscal year 2012, The Executive Branch had no changes in positions.

#### **Department of Education, Arts & Culture**

In fiscal year 2012, 1 frozen position (Crew Worker 1).

#### **Department of Human Services**

In fiscal year 2012, the Human Service Department

added a net change of 20 positions. Temporary (31), Administration (-2), CSBG (-2), Day Care (3), Energy Project (-2), Head Start (-4), Partent/Child Center (-4)

See summary below for breakdown by fund on the following pages.)

**City of Chattanooga  
Detail Position List for Fiscal Year 2009-2014**

Position Number	Position Name	2012 Pay Grade	Change					Projected		
			FY	FY	FY	FY	PY to	FY 09 thru	FY	FY
			2009	2010	2011	2012	CY	FY 2012	2013	2014
<b>General Government &amp; Agencies</b>			<b>177</b>	<b>181</b>	<b>91</b>	<b>90</b>	<b>-1</b>	<b>-87</b>	<b>90</b>	<b>90</b>
City Attorney's Office										
C00149	Assistant City Attorney (P/T)	\$50,000yr	1	0	0	0	0	-1	0	0
C00150	City Attorney	34	1	1	1	1	0	0	1	1
C02963	Receptionist	11.75	0	0	1	1	0	1	1	1
C04037	Administrative Support Spec	10	0	0	4	4	0	4	4	4
C04127	Transportation Inspector	NP	0	0	1	0	-1	0	1	1
C04130	Claims Investigator	18	0	0	1	1	0	1	1	1
C04131	Deputy City Attorney	30	0	0	1	1	0	1	1	1
C04132	Administrative Support Spec PT	NR	0	0	1	1	0	1	4	4
C30020	Staff Attorney	25	0	0	4	5	1	5	1	1
			2	1	14	14	0	12	14	14
City Court Judicial I										
C00152	City Court Officer	NP	2	2	2	2	0	0	2	2
C00153	Judicial Assistant	\$23.30h	1	1	1	1	0	0	1	1
C00154	Police Officer	P1	0	0	0	0	0	0	0	0
C20010	City Judge	NP	1	1	1	1	0	0	1	1
			4	4	4	4	0	0	4	4
City Court Judicial II										
C00152	City Court Officer	NP	2	2	2	2	0	0	2	2
C00153	Judicial Assistant	\$23.30h	1	1	1	1	0	0	1	1
C20010	City Judge	NP	1	1	1	1	0	0	1	1
			4	4	4	4	0	0	4	4
City Council										
C00159	Clerk to Council	NP	1	1	1	1	0	0	1	1
C00160	Management Analyst	NP	1	1	1	1	0	0	1	1
C00161	Assistant Clerk to Council	NP	1	1	1	1	0	0	1	1
C00163	Council Secretary	NP	1	1	1	1	0	0	1	1
C00910	Council Assistant (P/T)	NP	0	0	0	0	0	0	0	0
C20100	Council Chairperson	NP	1	1	1	1	0	0	1	1
C20200	Council Vice Chairperson	NP	1	1	1	1	0	0	1	1
C20300	Council Member	NP	7	7	7	7	0	0	7	7
			13	13	13	13	0	0	13	13
Office of the Mayor										
C01002	Office Assistant Senior	5	0	0	0	0	0	0	0	0
C01709	Planner	14	0	0	0	0	0	0	0	0
C01953	Senior Planner	17	0	0	0	0	0	0	0	0
			0	0	0	0	0	0	0	0
Internal Audit										
C00084	Internal Auditor 1	19	3	3	3	3	0	0	3	3
C01204	Administrative Secretary	9	0	0	0	0	0	0	0	0
C02117	Internal Auditor 2	21	1	1	1	1	0	0	1	1
C02118	Director, Internal Audit	29	1	1	1	1	0	0	1	1
C04037	Administrative Support Spec	10	1	1	1	1	0	0	1	1
			6	6	6	6	0	0	6	6
311 Call Center										
C02106	Customer Service Rep 2	8	1	1	1	1	0	0	1	1
C02107	Customer Service Rep 1	7	8	8	8	8	0	0	8	8
C02108	Customer Service Supervisor	15	1	1	1	1	0	0	1	1
C02109	Assistant Customer Svc Coordinator	10	0	0	0	0	0	0	0	0
C04008	Webmaster	20	1	1	1	1	0	0	1	1
			11	11	11	11	0	0	11	11
Information Services										
C00105	IT Project Leader	25	0	0	0	0	0	0	0	0
C00106	Web Information Coordinator	19	0	0	0	0	0	0	0	0
C00107	Chief Information Officer	33	1	1	1	1	0	0	1	1
C00108	Manager Application Services	28	1	1	1	1	0	0	1	1
C00109	Dep Chief Information Officer	29	1	1	1	1	0	0	1	1
C00110	Network Analyst	22	1	1	3	2	-1	1	2	2
C00113	Manager IT Support Services	28	1	1	1	1	0	0	1	1
C00114	Network Engineer	17	1	1	1	1	0	0	1	1
C00115	Systems & Database Spec 2	23	2	2	2	2	0	0	2	2
C00116	Systems & Database Spec 1	22	1	1	2	2	0	1	2	2
C00117	Manager Network	27	1	1	1	1	0	0	1	1
C00118	Programmer Analyst	25	0	0	0	0	0	0	0	0
C00119	Programmer 2	20	4	4	4	4	0	0	4	4
C00120	IT Support Services Supervisor	21	1	1	1	1	0	0	1	1
C00121	Network Technician, Sr	11	0	0	0	0	0	0	0	0
C00124	Network Technician	17	0	0	0	0	0	0	0	0
C00125	PC Service Technician	16	0	0	0	0	0	0	0	0
C00127	Programmer 1	18	4	4	4	4	0	0	4	4
C00128	PC Services Specialist	14	0	0	0	0	0	0	0	0
C00130	Information Services assistant	7	0	0	0	0	0	0	0	0
C00146	Telecommunications Coordinator	17	0	0	0	1	1	1	1	1
C01403	Administrative Coordinator	6	0	0	0	0	0	0	0	0
C04004	IT Business Project Analyst	25	4	4	4	4	0	0	4	4
C04008	Webmaster	20	1	1	1	1	0	0	1	1
C04009	IT Specialist	19	3	3	3	3	0	0	3	3
C04015	IT Technician	15	5	5	4	4	0	-1	4	4
C04042	Fiscal Technician	9	1	0	0	0	0	-1	0	0
C04037	Administrative Supp Spec	10	0	1	1	1	0	1	1	1
C04047	Adm Support Assistant 2	7	1	1	1	1	0	0	1	1
C0XXXX	Security Analyst	NR	0	0	0	1	1	1	1	1
C0XXXX	Device Specialist	NR	0	0	0	0	0	0	1	1
C0XXXX	Emerging Technology Specialist		0	0	1	1	0	0	0	0
			34	34	37	38	1	3	38	38
Telecommunications										
C00145	Telecommunications Manager	24	1	1	1	0	-1	-1	0	0
C00146	Telecommunications Coordinator	17	1	1	1	0	-1	-1	0	0
			2	2	2	0	-2	-2	0	0



**City of Chattanooga**  
**Detail Position List for Fiscal Year 2009-2014**

Position Number	Position Name	2012 Pay Grade	Change						Projected	
			FY 2009	FY 2010	FY 2011	FY 2012	PY to CY	FY 09 thru FY 2012	FY 2013	FY 2014
<b>General Services (previous 3 years included in General Gov't)</b>			<b>101</b>	<b>106</b>	<b>107</b>	<b>107</b>	<b>107</b>	<b>6</b>	<b>107</b>	<b>107</b>
<b>General Services - General Fund</b>			<b>0</b>	<b>0</b>	<b>34</b>	<b>34</b>	<b>34</b>	<b>34</b>	<b>34</b>	<b>34</b>
<b>Administration</b>										
C00020	Director General Services	30	1	1	1	1	0	0	1	1
C00021	Asst. Director Gen Svcs	NR	1	1	1	1	0	0	1	1
C00022	Special Project Coordinator	NR	1	1	1	1	0	0	1	1
Cxxxx	Contract Administrator	NR	0	0	1	1	0	1	1	1
C00187	General Svcs Technology Spec	22	1	1	1	1	0	0	1	1
C04011	Fiscal Analyst	17	1	1	1	1	0	0	1	1
C04047	Adm Support Assistant 2	7	1	1	1	1	0	0	1	1
			6	6	7	7	0	1	7	7
<b>Purchasing</b>										
C00250	Manager Purchasing	23	1	1	1	1	0	0	1	1
C00252	Buyer	16	7	7	7	7	0	0	7	7
C00269	Deputy Purchasing Manager	21	1	1	1	1	0	0	1	1
C00283	Manager Real Property	22	1	1	1	1	0	0	1	1
C04057	Adm Support Assistant 1	4	2	2	1	1	0	-1	1	1
C04047	Adm Support Assistant 2	7	0	0	1	1	0	1	1	1
			12	12	12	12	0	0	12	12
<b>City Hall/Annex Maintenance</b>										
C00198	Security Guard	4	2	2	2	2	0	0	2	2
C04010	General Supervisor	1	0	1	1	1	0	1	1	1
C04029	Bldg Maintenance Mechanic 2	12	0	1	1	0	-1	0	1	1
C04040	Bldg Maintenance Mechanic 1	9	2	1	1	4	3	2	1	1
C04045	Crew Supervisor 1	8	1	1	1	1	0	0	1	1
C04059	Crew Worker 1	2	8	9	9	7	-2	-1	9	9
			13	15	15	15	0	2	15	15
<b>Development Resource Center</b>										
C04057	Adm Support Assistant 1	4	1	1	1	1	0	0	1	1
C04059	Crew Worker 1	2	2	2	2	2	0	0	2	2
			3	3	3	3	0	0	3	3
<b>Chatt. Mobile Communication Services</b>										
C00199	Mgr Electronics Communications	25	1	1	1	1	0	0	1	1
C00213	Electronics Com Technician 2	16	1	1	4	4	0	3	1	1
C04019	Electronics Com Technician 1	14	4	5	2	2	0	-2	5	5
C04057	Administrative Support Asst 1	4	0	1	1	1	0	1	1	1
C04116	Electronics Sghp Supv	18	0	1	1	1	0	1	1	1
			6	9	9	9	0	3	9	9
<b>Municipal Garage - Amnicola</b>										
C00204	Fleet Maintenance Shift Supv	16	1	1	1	1	0	0	1	1
C00205	Manager Fleet	23	1	1	1	1	0	0	1	1
C00206	Equipment Mechanic 3	13	4	4	4	4	0	0	4	4
C00208	Equipment Mechanic 1	10	3	3	3	3	0	0	3	3
C00209	Data Analyst	12	1	1	1	1	0	0	1	1
C00218	Fleet Maintenance Shop Supv	18	2	2	2	2	0	0	2	2
C00224	Equipment Mechanic 2	12	11	11	11	11	0	0	11	11
C01301	Inventory Clerk	5	1	1	1	1	0	0	1	1
C04028	Inventory Coordinator	13	1	1	1	1	0	0	1	1
C04051	Inventory Technician	8	2	2	2	3	1	1	2	2
C04059	Crew Worker 1	2	2	2	2	2	0	0	2	2
			29	29	29	30	1	1	29	29
<b>Municipal Garage - 12th Street</b>										
C00204	Fleet Maintenance Shift Supv	16	2	2	2	2	0	0	2	2
C00206	Equipment Mechanic 3	13	7	7	7	7	0	0	7	7
C00208	Equipment Mechanic 1	10	5	5	5	5	0	0	5	5
C00218	Fleet Maintenance Shop Supv	18	1	1	1	1	0	0	1	1
C00224	Equipment Mechanic 2	12	6	6	6	6	0	0	6	6
C04028	Inventory Coordinator	13	1	1	1	1	0	0	1	1
C04037	Administrative Support Spec	10	1	1	1	1	0	0	1	1
C04051	Inventory Technician	8	2	2	2	2	0	0	2	2
C04053	Vehicle Servicer	7	1	1	1	1	0	0	1	1
C04057	Adm Support Assistant 1	4	1	1	1	1	0	0	1	1
C04058	Crew Worker 2	4	1	1	1	1	0	0	1	1
C04059	Crew Worker 1	2	1	1	1	1	0	0	1	1
C04100	Equipment Operator 4	10	1	1	1	1	0	0	1	1
			30	30	30	30	0	0	30	30
<b>Municipal Gas Station</b>										
C04051	Inventory Technician	8	1	1	1	0	-1	-1	1	1
C04100	Equipment Operator 4	10	1	1	1	1	0	0	1	1
			2	2	2	1	-1	-1	2	2

# City of Chattanooga

## Detail Position List for Fiscal Year 2009-2014

Position Number	Position Name	2012 Pay Grade	Change					Projected		
			FY 2009	FY 2010	FY 2011	FY 2012	PY to CY	FY 09 thru FY 2012	FY 2013	FY 2014
<b>Department of Finance &amp; Administration</b>			<b>67</b>	<b>67</b>	<b>68</b>	<b>68</b>	<b>0</b>	<b>1</b>	<b>68</b>	<b>68</b>
Finance										
C00075	Administrator & City Finance Officer	35	1	1	1	1	0	0	1	1
C00076	Deputy Administrator Finance	29	1	1	1	1	0	0	1	1
C00077	Budget Officer	27	1	1	1	1	0	0	1	1
C00079	Manager, Financial Operations	27	1	1	1	1	0	0	1	1
C00081	Accounts Payable Supervisor	17	1	1	1	1	0	0	1	1
C00082	Accounting Manager	24	1	1	1	1	0	0	1	1
C00083	Payroll Supervisor	19	1	1	1	1	0	0	1	1
C00085	Management & Budget Analyst 1	17	5	5	5	4	-1	-1	5	5
C00086	Management & Budget Analyst 2	21	1	1	1	2	1	1	1	1
C00087	Accountant 1	17	3	3	3	3	0	0	3	3
C00090	Accountant 2	21	2	2	2	2	0	0	2	2
C00099	Payroll Assistant	7	2	2	1	1	0	-1	1	1
C00102	Payroll Technician	11	1	1	2	2	0	1	2	2
C00995	Grant Specialist	15	1	1	1	1	0	0	1	1
C01402	Accounting Technician 1	8	4	3	3	3	0	-1	3	3
C01991	Capital Project Analyst	21	1	1	1	1	0	0	1	1
C04021	Executive Assistant	14	1	1	1	1	0	0	1	1
C04035	Accounting Technician 2	10	1	2	2	2	0	1	2	2
C04047	Adm Support Assistant 2	7	4	4	4	4	0	0	4	4
C04143	Business Systems Analyst	21	0	0	1	1	0	1	1	1
			33	33	34	34	0	1	34	34
City Treasurer										
C00131	Assistant Treasurer	22	1	1	1	1	0	0	1	1
C00132	Tax Supervisor	16	2	2	2	2	0	0	2	2
C00133	City Treasurer	25	1	1	1	1	0	0	1	1
C00136	Business Tax Inspector	9	1	1	1	1	0	0	1	1
C00904	Property Tax Clerk I	\$9.04hr	1	1	1	1	0	0	1	1
C00905	Property Tax Clerk II	\$9.31hr	1	1	1	1	0	0	1	1
C00906	Property Tax Clerk III	\$10.15hr	1	1	1	1	0	0	1	1
C01006	Tax Clerk	7	7	7	7	7	0	0	7	7
			15	15	15	15	0	0	15	15
City Court Clerk's Office										
C00055	City Court Clerk	24	1	1	1	1	0	0	1	1
C00059	Deputy City Court Clerk	17	1	1	1	1	0	0	1	1
C01101	Court Operations Assistant	5	12	12	12	12	0	0	12	12
C04044	Court Operations Technician 2	8	2	2	2	2	0	0	2	2
C04054	Court Operations Technician 1	6	3	3	3	3	0	0	3	3
			19	19	19	19	0	0	19	19
<b>Department of Police</b>			<b>675</b>	<b>601</b>	<b>604</b>	<b>604</b>	<b>0</b>	<b>-71</b>	<b>604</b>	<b>604</b>
<b>Police General Fund</b>			<b>675</b>	<b>601</b>	<b>597</b>	<b>597</b>	<b>0</b>	<b>-78</b>	<b>597</b>	<b>597</b>
SWORN										
C00796	Assistant Police Chief	P9	3	3	3	3	0	0	3	3
C00805	Police Chief	34	1	1	1	1	0	0	1	1
C00806	Deputy Police Chief	30	1	1	1	1	0	0	1	1
C00809	Police Captain	P8	8	8	8	8	0	0	8	8
C00812	Police Lieutenant	P7	17	17	17	17	0	0	17	17
C00813	Police Sergeant	P6	90	90	89	89	0	-1	89	89
C00818	Police Officer I (12 frozen)	P2	352	352	349	349	0	-3	349	349
C04122	Police Officer II	P3	0	see above	see above	see above				
C04123	Police Officer III	P4	0	see above	see above	see above				
C04060	Master Police Officer	P5	0	see above	see above	see above				
NON - SWORN										
C00168	Public Relations Coordinator 2	18	1	1	1	1	0	0	1	1
C00825	Police Service Technician 1	4	9	9	9	9	0	0	9	9
C00828	Crime Scene Technician	9	1	1	1	1	0	0	1	1
C00829	Photographic Lab Technician	9	1	1	1	1	0	0	1	1
C00834	School Patrol Officer Supv	9	1	1	1	1	0	0	1	1
C00840	Police Property Technician	7	7	7	7	7	0	0	7	7
C00843	Communication Officer, Fire	8	1	0	0	0	0	-1	0	0
C00844	Communication Officer	11	58	0	0	0	0	-58	0	0
C00856	Police Records Operation Supv	13	1	1	1	1	0	0	1	1
C00898	Communication Officer, Senior	13	6	0	0	0	0	-6	0	0
C00970	Police Service Technician 2	6	18	18	18	18	0	0	18	18
C00975	School Lieutenant Patrol	\$21.84hr	3	3	3	3	0	0	3	3
C00976	School Patrol Officer	\$15.08hr	30	30	30	30	0	0	30	30
C00996	Communication Clerk	8	9	0	0	0	0	-9	0	0
C01005	Manager Accreditation	17	1	1	1	1	0	0	1	1
C01010	Police Information Center Manager	16	1	1	1	1	0	0	1	1
C01011	Police Records Analyst	10	5	5	5	5	0	0	5	5
C01402	Accounting Technician 1	8	2	1	1	1	0	-1	1	1
C02205	Terminal Agency Coordinator	8	1	1	1	1	0	0	1	1
C03003	Crime Statistics Analyst	15	1	1	1	1	0	0	1	1
C04010	General Supervisor	18	1	1	1	1	0	0	1	1
C04011	Fiscal Analyst	17	1	1	1	1	0	0	1	1
C04014	Occupational Safety Specialist	17	1	1	1	1	0	0	1	1
C04020	Electronics Surveillance Techn	14	1	1	1	1	0	0	1	1
C04021	Executive Assistant	14	1	2	2	2	0	1	2	2
C04040	Bldg Maintenance Mechanic 1	9	2	2	2	2	0	0	2	2
C04042	Fiscal Technician	9	1	1	1	1	0	0	1	1
C04047	Adm Support Assistant 2	7	15	14	14	14	0	-1	14	14
C04050	Fingerprint Technician	7	2	2	2	2	0	0	2	2
C04052	Personnel Assistant	7	1	2	2	2	0	1	2	2
C04056	Police Records Technician	5	18	18	18	18	0	0	18	18
C04057	Adm Support Assistant 1	4	2	2	2	2	0	0	2	2
			675	601	597	597	0	-78	597	597
Automated Traffic Control										
C00813	Police Sergeant	P6	0	0	1	1	0	1	1	1
C00818	Police Officer I	P2	0	0	3	3	0	3	3	3
C04122	Police Officer II	P3	0	0	1	1	0	1	1	1
C04123	Police Officer III	P4	0	0	1	1	0	1	1	1
C04060	Master Police Officer	P5	0	0	1	1	0	1	1	1
			0	0	7	7	0	7	7	7

**City of Chattanooga**  
**Detail Position List for Fiscal Year 2009-2014**

Position Number	Position Name	2012 Pay Grade	Change						Projected	
			FY 2009	FY 2010	FY 2011	FY 2012	PY to CY	FY 09 thru FY 2012	FY 2013	FY 2014
<b>Department of Fire</b>			<b>417</b>	<b>417</b>	<b>429</b>	<b>431</b>	<b>2</b>	<b>14</b>	<b>431</b>	<b>431</b>
C00168	Public Relations Coordinator 2	18	1	1	1	1	0	0	1	1
C00195	Facilities Superintendent	16	0	0	0	0	0	0	0	0
C00855	Manager, Media relations	27	0	0	0	0	0	0	0	0
C00865	Fire Chief	34	1	1	1	1	0	0	1	1
C00866	Deputy Fire Chief	F7C	1	1	1	1	0	0	1	1
C00867	Fire Marshal	F7C	1	1	1	1	0	0	1	1
C00869	Fire Battalion Chief	F5A	6	6	6	9	3	3	9	9
C00871	Captain	F4	0	0	0	0	0	0	0	0
C00872	Fire Investigator	F4	0	0	0	0	0	0	0	0
C00873	Lieutenant	F3A	78	78	81	81	0	3	81	81
C00874	Firefighter	F1A	41	41	46	46	0	5	46	46
C00876	Operations Chief	F6	0	0	0	0	0	0	0	0
C00877	Resource Chief	F5	0	0	0	0	0	0	0	0
C00888	Staff Officer	F4	0	0	0	0	0	0	0	0
C00890	Training Chief	F5	0	0	0	0	0	0	0	0
C00891	Fire Equipment Specialist	11	3	3	3	3	0	0	3	3
C00892	Firefighter Senior	F2A	170	170	171	171	0	1	171	171
C00899	Tactical Services Chief	F5	0	0	0	0	0	0	0	0
C00999	Manager IT Fire	18	1	1	1	1	0	0	1	1
C01001	Office Assistant	3	0	0	0	0	0	0	0	0
C01014	Fire Suppression Chief	F5	0	0	0	0	0	0	0	0
C01202	Secretary, Senior	7	0	0	0	0	0	0	0	0
C01207	Executive Assistant	13	0	0	0	0	0	0	0	0
C01401	Personnel Assistant	7	0	0	0	0	0	0	0	0
C01402	Accounting Technician	8	0	0	0	0	0	0	0	0
C01403	F&A Coordinator	15	0	0	0	0	0	0	0	0
C01407	Budget Technician	12	1	1	1	1	0	0	1	1
C01513	Heavy Equipment Operator	10	0	0	0	0	0	0	0	0
C01525	Building Maintenance Mechanic	7	0	0	0	0	0	0	0	0
C01526	Building Maintenance Mechanic, Sr	12	0	0	0	0	0	0	0	0
C04001	Assistant Fire Chief	F6C	4	4	4	3	-1	-1	3	3
C04003	Fire Captain	F4A	75	75	78	78	0	3	78	78
C04010	General Supervisor	18	1	1	1	1	0	0	1	1
C04021	Executive Assistant	14	1	1	1	1	0	0	1	1
C04029	BLDG Maintenance Mechanic 2	12	1	1	1	1	0	0	1	1
C04040	BLDG Maintenance Mechanic 1	9	3	3	3	3	0	0	3	3
C04047	ADM Support Assistant 2	7	2	2	2	2	0	0	2	2
C04051	Inventory Technician	8	1	1	1	1	0	0	1	1
C04052	Personnel Assistant	7	1	1	1	1	0	0	1	1
C04057	ADM Support Assistant 1	4	1	1	1	1	0	0	1	1
C04111	Staff Captain	F4C	8	8	10	10	0	2	10	10
C04112	Staff Lieutenant	F3C	12	12	11	11	0	-1	11	11
C04113	Staff Firefighter Senior	F2C	2	2	1	1	0	-1	1	1
C04115	Executive Deputy Fire Chief	29	1	1	1	1	0	0	1	1
			417	417	429	431	2	14	431	431

**City of Chattanooga**  
**Detail Position List for Fiscal Year 2009-2014**

Position Number	Position Name	2012 Pay Grade	Change					Projected		
			FY	FY	FY	FY	PY to	FY	FY	
			2009	2010	2011	2012	CY	FY 09 thru FY 2012	2013	2014
<b>Department of Public Works (All Funds)</b>			<b>620</b>	<b>630</b>	<b>629</b>	<b>633</b>	<b>2</b>	<b>11</b>	<b>633</b>	<b>633</b>
<b>Public Works General Fund</b>			<b>326</b>	<b>278</b>	<b>267</b>	<b>266</b>	<b>-2</b>	<b>-61</b>	<b>266</b>	<b>266</b>
<b>Administration</b>										
C00450	Administrator	34	1	1	1	1	0	0	1	1
C00451	Deputy Administrator	31	1	1	1	1	0	0	1	1
C00482	Inventory Control Coordinator	13	1	1	1	1	0	0	1	1
C01002	Office Assistant Senior	NR	0	0	0	0	0	0	0	0
C00453	Assistant to Administrator	22	0	0	0	0	0	0	0	0
C01207	Executive Assistant	13	0	0	0	0	0	0	0	0
C01403	Administrative Coordinator	10	0	0	0	0	0	0	0	0
C01404	Fiscal Coordinator	17	0	0	0	0	0	0	0	0
C01991	Development Planning Manager	27	0	0	0	0	0	0	0	0
C04011	Fiscal Analyst	17	1	1	1	1	0	0	1	1
C04021	Executive Assistant	14	1	1	1	1	0	0	1	1
C04047	Administrative Support Assistant 2	7	2	2	2	2	0	0	2	2
			<b>7</b>	<b>7</b>	<b>7</b>	<b>7</b>	<b>0</b>	<b>0</b>	<b>7</b>	<b>7</b>
<b>Land Development Office</b>										
C00334	Landscape Inspector	14	1	1	1	1	0	0	1	1
C00513	Civil Engineer	19	1	1	1	0	-1	-1	0	0
C00521	Construction Inspector 1	14	4	3	3	3	0	-1	3	3
C00530	Design Review Engineer	24	1	1	0	0	0	-1	0	0
C00541	Building Official	25	1	1	1	1	0	0	1	1
C00544	Chief Building Inspector	19	1	1	1	1	0	0	1	1
C00545	Chief Electrical Inspector	19	1	1	1	1	0	0	1	1
C00546	Chief Plumbing Inspector	19	1	1	1	1	0	0	1	1
C00548	Electrical Inspector	14	2	2	2	2	0	0	2	2
C00550	Plumbing Inspector	14	2	2	2	2	0	0	2	2
C00551	Plumbing Inspector, Sr	15	1	1	1	1	0	0	1	1
C00552	Combination Inspector	14	8	8	8	8	0	0	8	8
C00553	Building Inspector	14	1	1	1	1	0	0	1	1
C00554	Electrical Inspector, Sr	15	1	1	1	1	0	0	1	1
C00555	Building Inspector, Sr	15	1	1	1	1	0	0	1	1
C00559	Gas/Mechanical Inspector, Sr	15	1	1	1	1	0	0	1	1
C00567	Director of Codes & Inspection	27	1	1	1	1	0	0	1	1
C00578	Zoning and Sign Official	19	1	1	1	1	0	0	1	1
C01004	Permit Clerk	6	4	4	5	5	0	1	5	5
C01955	Development Ombudsman	18	1	1	1	1	0	0	1	1
C04032	Office Supervisor	12	1	1	1	1	0	0	1	1
C04047	Administrative Support Assistant 2	7	1	1	1	1	0	0	1	1
C04057	Administrative Support Assistant 1	4	1	1	1	1	0	0	1	1
C04080	Plans Review Specialist 3	15	1	1	1	1	0	0	1	1
C04085	Historic Preservation Planner	14	1	1	1	1	0	0	1	1
C04096	Plans Review Specialist 2	12	1	1	1	1	0	0	1	1
C04135	Construction Inspector 2	15	0	1	1	1	0	1	1	1
C04101	Plans Review Specialist 1	9	2	2	2	2	0	0	2	2
			<b>43</b>	<b>43</b>	<b>43</b>	<b>42</b>	<b>-1</b>	<b>-1</b>	<b>42</b>	<b>42</b>
<b>City Wide Services</b>										
C00474	Director, City Wide Services	27	1	1	1	1	0	0	1	1
C00479	Accident Investigator	10	1	1	1	1	0	0	1	1
C01301	Inventory Clerk	5	1	1	1	1	0	0	1	1
C01530	Crew Scheduler	8	1	1	1	1	0	0	1	1
C04014	Occupation Safety Specialist	15	1	1	1	1	0	0	1	1
C04028	Inventory Coordinator	13	1	1	1	1	0	0	1	1
C04037	Administrative Support Specialist	10	1	1	2	2	0	1	2	2
C04047	Administrative Support Assistant 2	7	2	2	2	2	0	0	2	2
C04051	Inventory Technician	7	1	1	1	1	0	0	1	1
C04052	Personnel Assistant	4	2	2	0	0	0	-2	0	0
C04057	Administrative Support Specialist 1	4	3	3	3	3	0	0	3	3
C04059	Crew Worker 1	2	1	1	1	1	0	0	1	1
C04068	Assistant Director City Wide Services	22	1	1	1	1	0	0	1	1
			<b>17</b>	<b>17</b>	<b>16</b>	<b>16</b>	<b>0</b>	<b>-1</b>	<b>16</b>	<b>16</b>
<b>Municipal Forestry</b>										
C00311	Municipal Forester	23	1	1	1	1	0	0	1	1
C00312	Forestry Supervisor	18	1	1	1	1	0	0	1	1
C00333	Tree Trimmer	9	2	2	2	2	0	0	2	2
C04100	Equipment Operator 4	10	0	2	2	2	0	2	2	2
C04038	Crew Supervisor 2	12	2	2	2	2	0	0	0	2
C04102	Equipment Operator 3	8	2	0	0	0	0	-2	2	0
C04148	Forestry Technician	12	0	0	0	1	1	1	1	1
			<b>8</b>	<b>8</b>	<b>8</b>	<b>9</b>	<b>1</b>	<b>1</b>	<b>0</b>	<b>9</b>
<b>Sewer Construction &amp; Maintenance</b>										
C00521	Construction Inspector 1	14	1	0	0	0	0	-1	0	0
C00683	Manager Sewer Construction & Maintenance	25	1	0	0	0	0	-1	0	0
C00698	Concrete Worker	6	0	0	0	0	0	0	0	0
C01502	Crew Leader, Sr	9	0	0	0	0	0	0	0	0
C01504	Crew Supervisor, Sr	12	0	0	0	0	0	0	0	0
C01506	General Supervisor, Sr	16	0	0	0	0	0	0	0	0
C01512	Equipment Operator, Sr	8	0	0	0	0	0	0	0	0
C01513	Heavy Equipment Operator	10	0	0	0	0	0	0	0	0
C01521	Crew Worker	3	0	0	0	0	0	0	0	0
C01522	Crew Worker, Sr	5	0	0	0	0	0	0	0	0
C04030	Crew Supervisor 3	14	5	0	0	0	0	-5	0	0
C04038	Crew Supervisor 2	12	2	0	0	0	0	-2	0	0
C04045	Crew Supervisor 1	8	1	0	0	0	0	-1	0	0
C04049	Crew Worker 3	7	8	0	0	0	0	-8	0	0
C04058	Crew Worker 2	4	6	0	0	0	0	-6	0	0
C04059	Crew Worker 1	2	8	0	0	0	0	-8	0	0
C04100	Equipment Operator 4	10	5	0	0	0	0	-5	0	0
C04102	Equipment Operator 3	8	1	0	0	0	0	-1	0	0
C04124	Equipment Operator 5	0	0	0	0	0	0	0	0	0
C04104	Equipment Operator 2	6	3	0	0	0	0	-3	0	0
			<b>41</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>-41</b>	<b>0</b>	<b>0</b>
<b>Solid Waste Refuse Collection Center</b>										
C04100	Equipment Operator 4	10	0	0	1	1	0	1	1	1
			<b>0</b>	<b>0</b>	<b>1</b>	<b>1</b>	<b>0</b>	<b>1</b>	<b>1</b>	<b>1</b>

## City of Chattanooga Detail Position List for Fiscal Year 2009-2014

Position Number	Position Name	2012 Pay Grade	Change					Projected		
			FY 2009	FY 2010	FY 2011	FY 2012	PY to CY	FY 09 thru FY 2012	FY 2013	FY 2014
<b>Emergency</b>										
C04010	General Supervisor	18	1	1	1	0	-1	-1	0	0
C04059	Crew Worker 1	2	6	5	5	5	0	-1	5	5
C04100	Equipment Operator 4	10	0	7	6	7	1	7	7	7
C04102	Equipment Operator 3	8	8	3	3	2	-1	-6	2	2
C04104	Equipment Operator 2	6	2	0	0	0	0	-2	0	0
C04105	Equipment Operator 1	5	1	1	1	2	1	1	2	2
			18	17	16	16	0	-2	16	16
<b>Street Cleaning</b>										
C04010	General Supervisor	18	1	1	1	1	0	0	1	1
C04030	Crew Supervisor 2	12	1	0	0	0	0	-1	0	0
C04038	Crew Supervisor 2	8	0	1	1	2	1	2	2	2
C04045	Crew Supervisor 1	8	3	3	3	3	0	0	3	3
C04058	Crew Worker 2	4	3	2	2	3	1	0	3	3
C04059	Crew Worker 1	2	11	11	11	11	0	0	11	11
C04100	Equipment Operator 4	10	0	11	11	10	-1	10	10	10
C04102	Equipment Operator 3	8	11	0	0	0	0	-11	0	0
C04105	Equipment Operator 1	5	6	6	6	5	-1	-1	5	5
			36	35	35	35	0	-1	35	35
<b>Traffic Engineering</b>										
C00768	City Traffic Engineer	27	1	1	1	1	0	0	1	1
C00769	Assistant City Traffic Engineer	25	1	1	1	1	0	0	1	1
C00770	Traffic Operations Analyst	16	1	1	1	1	0	0	1	1
C00771	Traffic Engineering Coordinator	13	1	1	1	1	0	0	1	1
C00774	Traffic Engineering Tech	10	4	4	4	4	0	0	4	4
C00776	Traffic Signal Designer	14	1	1	1	1	0	0	1	1
C04047	Administrative Support Assistnat 2	7	0	0	1	1	0	1	1	1
C0XXX	Traffic Signal Systems Engineer		0	0	1	1	0	1	1	1
C04037	Administrative Support Specialist	10	1	1	0	0	0	-1	0	0
C04057	Administrative Support Specialist 1	4	1	1	0	0	0	-1	0	0
			11	11	11	11	0	0	11	11
<b>Engineering</b>										
C00505	City Engineer	31	1	1	1	1	0	0	1	1
C00512	Assistant City Engineer	28	1	1	1	1	0	0	1	1
C00513	Engineering Designer	19	5	5	5	6	1	1	6	6
C00516	Engineering Project Coordinator	21	2	3	3	3	0	1	3	3
C00518	Survey Party Chief	14	4	4	4	4	0	0	4	4
C00521	Construction, Inspector	14	2	2	0	1	1	-1	1	1
C00522	Survey Instrument Tech.	9	2	2	2	2	0	0	2	2
C00524	Technical Information Manager	24	1	1	1	1	0	0	1	1
C00582	Assistant Engineering Designer	13	3	2	1	1	0	-2	1	1
C00965	Engineering Co-op	\$12.33hr	2	2	2	2	0	0	2	2
C04047	Administrative Support Assistant 2	7	1	1	1	1	0	0	1	1
C04057	Administrative Support Specialist 1	4	1	1	1	1	0	0	1	1
C04064	Engineering Manager	27	2	2	2	2	0	0	2	2
C04117	Engineering Contracts Tech		0	1	1	1	0	1	1	1
C04135	Construction Inspector 2	15	0	0	2	1	-1	1	1	1
C04090	GIS Technician	13	4	3	3	3	0	-1	3	3
			31	31	30	31	1	0	31	31
<b>Traffic Control</b>										
C00206	Equipment Mechanic III	13	1	1	1	1	0	0	1	1
C00743	Manager Traffic Control	24	1	1	1	1	0	0	1	1
C00744	Traffic Control Electrical Supervisor	19	1	1	1	1	0	0	1	1
C00753	Parking Meter Servicer	7	1	1	1	1	0	0	1	1
C00756	Electronics Traffic Technician	14	2	2	2	2	0	0	2	2
C00757	Traffic Electronic Supervisor	19	1	1	1	1	0	0	1	1
C04010	General Supervisor	18	1	1	1	1	0	0	1	1
C04018	Electrician 2	14	1	1	1	1	0	0	1	1
C04027	Electrician 1	13	4	4	4	4	0	0	4	4
C04037	Administrative Support Specialist		0	1	1	1	0	1	1	1
C04038	Crew Supervisor 2	12	1	1	1	1	0	0	1	1
C04047	Administrative Support Assistant 2	7	1	0	0	0	0	-1	0	0
C04049	Crew Worker 3	7	2	2	2	2	0	0	2	2
C04057	Administrative Support Specialist 1	4	1	1	1	1	0	0	1	1
C04058	Crew Worker 2	4	3	3	3	3	0	0	3	3
C04059	Crew Worker 1	2	7	7	7	7	0	0	7	7
C04100	Equipment Operator 4	10	1	1	0	6	6	5	6	6
C04102	Equipment Operator 3	8	3	5	6	0	-6	-3	0	0
C04104	Equipment Operator 2	6	2	0	0	0	0	-2	0	0
			34	34	34	34	0	0	34	34
<b>Brush &amp; Trash</b>										
C04010	General Supervisor	18	1	1	1	1	0	0	1	1
C04100	Equipment Operator 4	10	0	11	11	11	0	11	11	11
C04059	Crew Worker 1	2	15	13	4	2	-2	-13	2	2
C04102	Equipment Operator 3	8	14	0	0	0	0	-14	0	0
			30	25	16	14	-2	-16	14	14
<b>Refuse Inspection</b>										
C00531	Refuse Inspector	10	0	0	6	6	0	6	6	6
C04153	Refuse Collection Inspector Super.	12	0	0	0	1	1	1	1	1
			0	0	6	7	1	7	7	7
<b>Trash Flash</b>										
C04102	Equipment Operator 3	8	6	6	6	5	-1	-1	5	5
			6	6	6	5	-1	-1	5	5
<b>Sway Car</b>										
C04100	Equipment Operator 4	10	0	0	0	1	1	1	1	1
			0	0	0	1	1	1	1	1
<b>Curbside Recycle</b>										
C04030	Crew Supervisor 3	14	1	0	0	0	0	-1	0	0
C04038	Crew Supervisor 2	12	0	1	1	1	0	1	1	1
C04102	Equipment Operator 3	8	0	3	3	3	0	3	3	3
C04059	Crew Worker 1	2	4	4	4	4	0	0	4	4
C04104	Equipment Operator 2	6	4	1	1	1	0	-3	1	1
			9	9	9	9	0	0	9	9

## City of Chattanooga Detail Position List for Fiscal Year 2009-2014

Position Number	Position Name	2012 Pay Grade	Change					Projected		
			FY	FY	FY	FY	PY to	FY	FY	
			2009	2010	2011	2012	CY	FY 09 thru FY 2012	2013	2014
<b>Garbage Collection</b>										
C0531	Refuse Inspector	10	5	6	0	0	0	-5	0	0
C00532	Manager Sanitation	22	1	1	1	1	0	0	1	1
C04100	Equipment Operator 4	10	0	14	14	14	0	14	14	14
C04010	General Supervisor	18	1	1	1	1	0	0	1	1
C04038	Crew Supervisor 2	12	0	1	1	1	0	1	1	1
C04058	Crew Worker 2	4	0	0	0	1	1	1	1	1
C04059	Crew Worker 1	2	7	7	7	6	-1	-1	6	6
C04102	Equipment Operator 3	8	14	3	3	4	1	-10	4	4
C04105	Equipment Operator 1	5	2	2	2	0	-2	-2	0	0
			35	35	29	28	-1	-7	28	28
<b>Water Quality Management</b>			<b>55</b>	<b>137</b>	<b>137</b>	<b>138</b>	<b>1</b>	<b>83</b>	<b>138</b>	<b>138</b>
<b>Administration</b>										
C00513	Engineering Designer	19	3	0	0	0	0	-3	0	0
C00600	Public Information Specialist	15	1	0	0	0	0	-1	0	0
C00728	Manager, Storm Water	29	0	1	1	1	0	1	1	1
C00733	Construction Program Supervisor	21	1	0	0	0	0	-1	0	0
C00736	Water Quality Coordinator	19	1	2	2	2	0	1	2	2
C00738	Water Quality Technician	12	3	2	2	2	0	-1	2	2
C00740	Biologist	14	1	7	7	7	0	6	7	7
C00762	Water Quality Mgr	25	1	0	0	0	0	-1	0	0
C00965	Engineering Co-op	12.33	5	4	4	4	0	-1	4	4
C01016	Watershed Specialist	18	1	2	2	2	0	1	2	2
C04047	Administrative Support Assistant 2	7	1	1	1	1	0	0	1	1
C04069	GIS System Administrator	22	1	1	1	1	0	0	1	1
C04071	Project Administrator	22	2	0	0	0	0	-2	0	0
C04075	GIS Analyst 1	18	2	2	2	2	0	0	2	2
C04090	GIS Technician	13	1	2	2	2	0	1	2	2
C0XXX	Director of Watershed Management	29	0	0	0	1	1	1	1	1
			26	24	24	25	1	-1	25	25
<b>Water Quality Management Operations</b>										
C00410	General Supervisors	18	0	2	2	2	0	2	2	2
C00521	Construction Inspector 1	14	0	1	1	1	0	1	1	1
C00683	Manager Sewer Construction&Mainen	25	0	1	1	1	0	1	1	1
C04038	Crew Supervisor 2	12	0	8	8	7	-1	7	7	7
C04030	Crew Supervisor 3	14	3	6	6	7	1	4	7	7
C04049	Crew Worker 3	7	0	9	9	9	0	9	9	9
C04045	Crew Supervisor 1	8	0	4	4	4	0	4	4	4
C04047	Administrative Support Assistant 2	7	0	0	0	1	1	1	1	1
C04058	Crew Worker 2	4	5	14	14	13	-1	8	13	13
C04059	Crew Worker 1	2	8	26	26	26	0	18	26	26
C04100	Equipment Operator 4	10	2	4	4	4	0	2	4	4
C04102	Equipment Operator 3	8	4	4	4	4	0	0	4	4
C04124	Equipment Operator 5	12	0	10	10	10	0	10	10	10
C04104	Equipment Operator 2	6	2	8	8	8	0	6	8	8
			24	97	97	97	0	73	97	97
<b>Water Quality Site Development</b>										
C00728	Manager Water Quality	25	1	1	1	1	0	0	1	1
C00742	Soil Engineering Specialist	19	3	3	3	3	0	0	3	3
C01004	Permit Clerk	6	1	1	1	1	0	0	1	1
			5	5	5	5	0	0	5	5
<b>Water Quality Engineering &amp; Project Management</b>										
C00000	Engineering Manager		0	1	1	1	0	1	1	1
C00513	Engineering Designer	19	0	5	5	5	0	5	5	5
C00733	Construction Program Supervisor	21	0	1	1	1	0	1	1	1
C00000	Flood Plain Supervisor		0	1	1	1	0	1	1	1
C04071	Project Administrator	22	0	2	2	2	0	2	2	2
			0	10	10	10	0	10	10	10
<b>Water Quality Public Relations</b>										
C00600	Public Information Specialist	15	0	1	1	1	0	1	1	1
			0	1	1	1	0	1	1	1
<b>State Street Aid Fund</b>			<b>89</b>	<b>63</b>	<b>70</b>	<b>70</b>	<b>-1</b>	<b>-20</b>	<b>70</b>	<b>70</b>
C00516	Engineering Project Coordinator	21	1	1	1	1	0	0	1	1
C00521	Construction Inspector	14	1	1	1	0	-1	-1	0	0
C01530	Crew Scheduler	8	0	0	0	1	1	1	1	1
C04010	General Supervisor	18	2	2	2	1	-1	-1	1	1
C04030	Crew Supervisor 3	14	4	3	4	0	-4	-4	0	0
C04038	Crew Supervisor 2	12	3	2	1	3	2	0	3	3
C04045	Crew Supervisor 1	8	3	1	1	1	0	-2	1	1
C04058	Crew Worker 2	4	17	13	13	12	-1	-5	12	12
C04059	Crew Worker 1	2	24	15	21	21	0	-3	21	21
C04065	Assistant Director City Wide Services	25	1	1	1	1	0	0	1	1
C04100	Equipment Operator 4	10	14	3	3	3	0	-11	3	3
C04102	Equipment Operator 3	8	5	5	7	7	0	2	7	7
C04104	Equipment Operator 2	6	14	6	5	4	-1	-10	4	4
C04124	Equipment Operator 5	12	0	10	10	10	0	10	10	10
C04126	Crew Supervisor 3 CDL	14	0	0	0	4	4	4	4	4
C04142	Manager Street Maintenance	22	0	0	0	1	0	0	0	1
			89	63	70	70	-1	-20	70	70
<b>Solid Waste Fund</b>			<b>15</b>	<b>16</b>	<b>16</b>	<b>19</b>	<b>3</b>	<b>4</b>	<b>19</b>	<b>19</b>
<b>Sanitary Fills</b>										
C00663	Superintendent Landfill	22	1	1	1	1	0	0	1	1
C04010	General Supervisor	18	1	1	1	1	0	0	1	1
C04058	Crew Worker 2	4	1	1	1	2	1	1	2	2
C04098	Landfill Technician	11	1	1	1	2	1	1	2	2
C04100	Equipment Operator 4	10	5	5	5	5	0	0	5	5
C04105	Equipment Operator 1	5	1	1	1	1	0	0	1	1
C0XXX	Landfill Technician 2	NR	0	0	0	1	1	1	1	1
			10	10	10	13	3	3	13	13

**City of Chattanooga**  
**Detail Position List for Fiscal Year 2009-2014**

Position Number	Position Name	2012 Pay Grade	Change						Projected	
			FY 2009	FY 2010	FY 2011	FY 2012	PY to CY	FY 09 thru FY 2012	FY 2013	FY 2014
<b>Wood Recycle</b>										
C04058	Crew Worker 2	4	1	1	1	1	0	0	1	1
C04059	Crew Worker 1	2	0	1	1	1	0	1	1	1
C04100	Equipment Operator 4	10	3	3	3	3	0	0	3	3
			4	5	5	5	0	1	5	5
<b>Recycle</b>										
C01512	Equipment Operator Sr	8	0	0	0	0	0	0	0	0
C04102	Equipment Operator 3	8	1	1	1	1	0	0	1	1
			1	1	1	1	0	0	1	1
<b>Automated Traffic Control</b>										
C04037	Admin Support Specialist	10	0	0	1	1	0	1	1	1
<b>Interceptor Sewer System</b>			<b>135</b>	<b>136</b>	<b>138</b>	<b>139</b>	<b>1</b>	<b>4</b>	<b>139</b>	<b>139</b>
<b>Administration</b>										
C00575	Director Waste Resources	29	1	1	1	1	0	0	1	1
C00590	Waste Resources Plant Engineer	22	1	1	1	1	0	0	1	1
C01301	Inventory Clerk	5	2	2	2	3	1	1	3	3
C04009	IT Specialist	19	1	1	1	1	0	0	1	1
C04011	Fiscal Analyst	17	1	1	1	1	0	0	1	1
C04028	Inventory Coordinator	13	1	1	1	1	0	0	1	1
C04037	Administrative Support Spec	10	1	1	1	1	0	0	1	1
C04047	Adm Support Assistant 2	7	1	1	1	2	1	1	2	2
C04051	Inventory Technician	8	1	1	1	1	0	0	1	1
C04052	Personnel Assistant	8	1	1	1	1	0	0	1	1
C04057	Adm Support Assistant 1	4	1	1	1	0	-1	-1	0	0
C04071	Project Engineer	22	1	1	1	1	0	0	1	1
			13	13	13	14	1	1	14	14
<b>Laboratory</b>										
C00591	Manager Laboratory Services	23	1	1	1	1	0	0	1	1
C00594	Chemist	17	1	1	2	1	-1	0	1	1
C04091	Laboratory Technician 2	13	1	1	1	2	1	1	2	2
C04094	Laboratory Technician 1	12	4	4	4	4	0	0	4	4
			7	7	8	8	0	1	8	8
<b>Engineering</b>										
C00596	Construction Inspector Supv	18	1	1	1	1	0	0	1	1
C00597	Waste Resources Sys Engineer	25	1	1	1	1	0	0	1	1
C00598	Sewer Project Coordinator	15	2	3	3	3	0	1	3	3
C01301	Inventory Clerk	n/a	1	0	0	0	0	-1	0	0
C01530	Crew Scheduler	8	0	1	1	1	0	1	1	1
			5	6	6	6	0	1	6	6
<b>Plant Maintenance</b>										
C00601	Plant Maintenance Supervisor	21	1	1	1	1	0	0	1	1
C00603	Chief Electrical Instmnt Techn	19	1	1	1	1	0	0	1	1
C00605	Chief Maintenance Mechanic	19	2	2	2	2	0	0	2	2
C00610	Plant Maintenance Mechanic	11	11	11	11	11	0	0	11	11
C00618	Plant Maintenance Lubricator	5	3	3	3	3	0	0	3	3
C04018	Electrician 2	14	7	7	7	7	0	0	7	7
C04038	Crew Supervisor 2	12	1	1	1	1	0	0	1	1
C04040	Bldg Maintenance Mechanic 1	9	1	1	1	1	0	0	1	1
C04058	Crew Worker 2	4	1	1	1	1	0	0	1	1
C04155	Asset Management Systems Coordinator	13	0	0	1	1	0	1	1	1
			28	28	29	29	0	1	29	29
<b>Sewer Maintenance</b>										
C04010	General Supervisor	18	1	1	1	1	0	0	1	1
C04030	Crew Supervisor 3	14	5	5	5	4	-1	-1	4	4
C04058	Crew Worker 2	4	2	2	2	2	0	0	2	2
C04100	Equipment Operator 4	10	5	5	5	5	0	0	5	5
C04102	Equipment Operator 3	8	4	4	4	4	0	0	4	4
C04126	Crew Supervisor 3 CDL	14	0	0	0	1	1	1	1	1
			17	17	17	17	0	0	17	17
<b>Moc Bend Treatment Plant - Liquid Handling</b>										
C00630	Plant Superintendent	27	1	1	1	1	0	0	1	1
C00633	Chief Plant Operator	15	5	5	5	4	-1	-1	4	4
C00636	Plant Operator 3	13	5	5	5	5	0	0	5	5
C00638	Plant Operator 1	9	7	7	7	7	0	0	7	7
C04006	Plant Operations Supervisor	21	1	1	1	2	1	1	2	2
C04034	Plant Operator 2	11	9	9	9	9	0	0	9	9
C04057	Adm Support Assistant 1	4	1	1	1	1	0	0	1	1
			29	29	29	29	0	0	29	29
<b>Inflow &amp; Infiltration</b>										
C04010	General Supervisor	18	1	1	1	1	0	0	1	1
C04030	Crew Supervisor 3	14	3	3	3	3	0	0	3	3
C04058	Crew Worker 2	4	3	3	3	3	0	0	3	3
C04102	Equipment Operator 3	8	6	6	6	6	0	0	6	6
			13	13	13	13	0	0	13	13
<b>Safety &amp; Training</b>										
C04014	Occupational Safety Specialist	17	1	1	1	1	0	0	1	1
C04058	Crew Worker 2	4	1	1	1	1	0	0	1	1
			2	2	2	2	0	0	2	2
<b>Pretreatment/Monitoring</b>										
C00652	Pretreatment Supervisor	19	1	1	1	1	0	0	1	1
C00653	Monitor Technician	12	4	4	4	4	0	0	4	4
C00655	Pretreatment Inspector	12	1	1	1	1	0	0	1	1
C04047	Adm Support Assistant 2	7	1	1	1	1	0	0	1	1
			7	7	7	7	0	0	7	7
<b>Moc Bend Treatment Plant - Solid Handling</b>										
C00636	Plant Operator 3	13	1	1	3	3	0	2	3	3
C00638	Plant Operator 1	9	3	3	3	3	0	0	3	3
C04006	Plant Operations Supervisor	21	1	1	1	1	0	0	1	1
C04034	Plant Operator 2	11	8	8	6	6	0	-2	6	6
C04100	Equipment Operator 4	10	0	0	1	1	0	1	1	1
C04102	Equipment Operator 3	8	1	1	0	0	0	-1	0	0
			14	14	14	14	0	0	14	14

## City of Chattanooga Detail Position List for Fiscal Year 2009-2014

Position Number	Position Name	2012 Pay Grade	Change					Projected		
			FY 2009	FY 2010	FY 2011	FY 2012	PY to CY	FY 09 thru FY 2012	FY 2013	FY 2014
<b>Department of Parks and Recreation</b>			<b>230</b>	<b>236</b>	<b>236</b>	<b>230</b>	<b>-6</b>	<b>0</b>	<b>230</b>	<b>230</b>
Parks General Fund			<b>187</b>	<b>193</b>	<b>193</b>	<b>187</b>	<b>-6</b>	<b>0</b>	<b>187</b>	<b>187</b>
Administration										
C00300	Administrator	32	1	1	1	1	0	1	1	1
C04037	Administrative Support Spec	n/a	0	0	0	1	1	1	1	1
C04011	Fiscal Analyst	17	2	2	2	2	0	2	2	2
C04021	Executive assistant	14	1	1	1	1	0	1	1	1
C04052	Personnel Assistant	8	1	1	1	1	0	1	1	1
			5	5	5	6	1	6	6	6
Admin-Public Info										
C04017	Public Relations Coordinator 1	15	1	1	1	1	0	1	1	1
Outdoor Chattanooga										
C01403	Administrative Coordinator	n/a	0	0	0	0	0	0	0	0
C02130	Director of Outdoor Chattanooga	n/a	0	0	0	0	0	0	0	0
C02133	Events and Marketing Spec	15	1	1	1	1	0	1	1	1
C04007	Recreation Division Manager	20	1	1	1	1	0	1	1	1
C00382	Recreation Specialist			1	1	1	0	1	1	1
C04037	Administrative Support Spec	9	1	0	0	0	0	0	0	0
			3	3	3	3	0	3	3	3
Skatepark										
C02940	Skatepark Assistant P/T 36hr	\$10.30	2	2	2	2	0	2	2	2
Recreation Facility Management										
C00378	Recreation Program Coordinator	16	4	4	4	4	0	4	4	4
C00380	Recreation Facility Manager	n/a	0	0	0	0	0	0	0	0
C00382	Recreation Specialist	9	26	26	26	28	2	28	28	28
C01001	Office Assistant	n/a	0	0	0	0	0	0	0	0
C01403	Administrative Coordinator	n/a	0	0	0	0	0	0	0	0
C01521	Crew Worker	n/a	0	0	0	0	0	0	0	0
C02938	Director of Recreation	25	1	1	1	1	0	1	1	1
C02943	Assistant Director of Recreation	21	0	1	1	1	0	1	1	1
C02939	Area Manager	n/a	0	0	0	0	0	0	0	0
C02944	Assistant Sports Coordinator	n/a	0	0	0	0	0	0	0	0
C02963	Receptionist	n/a	0	0	0	0	0	0	0	0
C04007	Recreation Division Manager	20	3	2	2	2	0	2	2	2
C04025	Recreation Facility Manager 1	14	14	14	14	14	0	14	14	14
C04037	Administrative Support Spec	10	1	1	1	1	0	1	1	1
C04057	Adm Support Assistant 1	4	2	2	2	0	-2	0	0	0
C04059	Crew Worker 1	2	13	13	13	14	1	14	14	14
C04082	Recreation Facility Manager 2	15	2	2	2	3	1	3	3	3
C04083	Recreation Program Specialist	13	1	1	1	1	0	1	1	1
			67	67	67	69	2	69	69	69
Recreation - Summit of Softball										
C04038	Crew Supervisor 1	12	0	1	1	1	0	1	1	1
C04058	Crew Worker 2	4	0	5	5	5	0	5	5	5
			0	6	6	6	0	6	6	6
Recreation - Fitness Center										
C00376	Special Services Manager	n/a	0	0	0	0	0	0	0	0
C00420	Therapeutic Specialist	n/a	0	0	0	0	0	0	0	0
C00954	Fitness Trainer (Part Time 30 hrs.)	\$10.61	1	1	1	1	0	1	1	1
C00960	Front Desk Clerk (Part time 18 hrs.)	\$8.86	1	1	1	1	0	1	1	1
C01001	Office Assistant	n/a	0	0	0	0	0	0	0	0
C02922	Fitness Coordinator	n/a	0	0	0	0	0	0	0	0
C04007	Recreation Division Manager	20	1	1	1	1	0	1	1	1
C04057	Adm Support Assistant 1	4	1	1	1	1	0	1	1	1
			4	4	4	4	0	4	4	4
Outventure										
C00378	Recreation Program Coordinator	16	1	1	1	1	0	1	1	1
C00382	Recreation Specialist	9	1	1	1	1	0	1	1	1
C00935	Recreation Specialist P/T	\$11.38	1	1	1	1	0	1	1	1
			3	3	3	3	0	3	3	3
Champion's Club										
C00394	Tennis Professional	16	1	1	1	1	0	1	1	1
C00395	Asst. Manager, Champions Club	n/a	0	0	0	0	0	0	0	0
C00981	Tennis Assistant P/T	\$8.02	2	2	2	2	0	2	2	2
C01521	Crew Worker	n/a	0	0	0	0	0	0	0	0
C04059	Crew Worker 1	2	1	1	1	1	0	1	1	1
C04083	Recreation Program Specialist	13	1	1	1	1	0	1	1	1
			5	5	5	5	0	5	5	5
Aquatics										
C00421	Aquatics Program Coordinator	16	1	1	1	1	0	1	1	1
			1	1	1	1	0	1	1	1
Therapeutic Recreation										
C00420	Therapeutic Program Coordinator	16	1	1	1	1	0	1	1	1
C02941	Assistant Therapeutic Specialist	n/a	0	0	0	0	0	0	0	0
C04083	Recreation Program Specialist	13	1	1	1	1	0	1	1	1
			2	2	2	2	0	2	2	2
Parks & Athletic Fields										
C00197	Custodian	n/a	0	0	0	0	0	0	0	0
C00208	Equipment Mechanic I	10	1	1	1	0	-1	0	0	0
C01503	Crew Supervisor	n/a	0	0	0	0	0	0	0	0
C01506	General Supervisor, Sr	n/a	0	0	0	0	0	0	0	0
C01512	Equipment Operator, Sr	n/a	0	0	0	0	0	0	0	0
C01513	Heavy Equipment Operator	n/a	0	0	0	0	0	0	0	0
C01521	Crew Worker	n/a	0	0	0	0	0	0	0	0
C01522	Crew Worker, Sr	n/a	0	0	0	0	0	0	0	0
C04010	General Supervisor	18	1	1	1	0	-1	0	0	0
C04038	Crew Supervisor 2	12	2	2	2	0	-2	0	0	0
C04126	Crew Supervisor 3 CDL	14	0	0	0	1	1	1	1	1
C04058	Crew Worker 2	4	4	4	2	0	-2	0	0	0
C04059	Crew worker 1	2	3	3	1	0	-1	0	0	0
C04100	Equipment Operator 5	12	3	3	3	3	0	3	3	3
C04100	Equipment Operator 4									
C04105	Equipment Operator 1	5	1	1	2	1	-1	1	1	1
			15	15	15	5	-10	5	5	5



## City of Chattanooga Detail Position List for Fiscal Year 2009-2014

Position Number	Position Name	2012 Pay Grade	Change					Projected	
			FY 2009	FY 2010	FY 2011	FY 2012	PY to CY	FY 09 thru FY 2012	FY 2013
<b>Buildings &amp; Structures</b>									
C00345	HVAC Specialist	n/a	0	0	0	0	0	0	0
C00346	HVAC Assistant	n/a	0	0	0	0	0	0	0
C00351	Painter	n/a	0	0	0	0	0	0	0
C00353	Welder	n/a	0	0	0	0	0	0	0
C01301	Inventory Clerk	5	1	1	1	0	-1	0	0
C01521	Crew Worker	n/a	0	0	0	0	0	0	0
C01522	Crew Worker, Sr	n/a	0	0	0	0	0	0	0
C01525	Building Maint. Mechanic	n/a	0	0	0	0	0	0	0
C01526	Building Maint. Mechanic, Sr	n/a	0	0	0	0	0	0	0
C04010	General Supervisor	18	1	1	1	1	0	1	1
C04029	Bldg Maintenance Mechanic 2	12	1	1	1	1	0	1	1
C04038	Crew Supervisor 2	12	1	1	1	1	0	1	1
C04040	Bldg Maintenance Mechanic 1	9	7	7	8	8	0	8	8
C04058	Crew Worker 2	4	1	1	0	0	0	0	0
C04097	Pool Technician	12	1	1	1	1	0	1	1
			13	13	13	12	-1	12	12
<b>Chattanooga Zoo</b>									
C00416	Director Zoo	23	1	1	1	0	-1	0	0
C00417	Assistant Director Zoo	15	1	1	1	0	-1	0	0
C00418	Zookeeper 1	5	4	4	4	0	-4	0	0
C00419	Zookeeper 2	7	1	1	1	0	-1	0	0
C00980	Zoo Education Curator	10	1	1	1	0	-1	0	0
C02942	Zoo Cmty Partnership Coordinator	14	1	1	1	0	-1	0	0
			9	9	9	0	-9	0	0
<b>TN Riverpark - Downtown</b>									
C00197	Custodian	n/a	0	0	0	0	0	0	0
C00344	Asst. Superintendent, Riverpark	n/a	0	0	0	0	0	0	0
C01501	Crew Leader	n/a	0	0	0	0	0	0	0
C01502	Crew Leader, Sr	n/a	0	0	0	0	0	0	0
C01503	Crew Supervisor	n/a	0	0	0	0	0	0	0
C01511	Equipment Operator	n/a	0	0	0	0	0	0	0
C01521	Crew Worker	n/a	0	0	0	0	0	0	0
C04105	Equipment Operator 1	5	0	0	0	1	1	1	1
C04010	General Supervisor	18	1	1	1	1	0	1	1
C04038	Crew Supervisor 2	12	3	3	3	3	0	3	3
C04045	Crew Supervisor 1	8	5	3	4	3	-1	3	3
C04058	Crew Worker 2	4	2	1	1	2	1	2	2
C04059	Crew worker 1	2	12	15	14	14	0	14	14
			23	23	23	24	1	24	24
<b>Carousel Operations</b>									
C00423	Parks "Reservationist"	n/a	0	0	0	0	0	0	0
C00968	Carousel Assistant P/T	\$7.78	2	2	2	2	0	2	2
C04047	Adm Support Assistant 2	7	1	1	1	0	-1	0	0
			3	3	3	2	-1	2	2
<b>Park &amp; Facilities</b>									
C01301	Inventory Technician	5	0	0	0	1	1	1	1
C04047	Administrative Support Assisstant 2	7	0	0	0	1	1	1	1
C02934	Director Parks	25	1	1	1	1	0	1	1
C02943	Assistant Director Parks	21	1	1	1	1	0	1	1
C04037	Administrative Support Spec	10	1	1	1	1	0	1	1
			3	3	3	5	2	5	5
<b>Landscape</b>									
C00365	Gardener	7	1	1	1	1	0	1	1
C04045	Crew Supervisor 1	8	0	0	0	2	2	2	2
C04105	Equipment Operator 1	5	0	0	0	2	2	2	2
C00208	Equipment Mechanic I	10	0	0	0	1	1	1	1
C02932	Groundskeeper	7	1	1	1	1	0	1	1
C04010	General Supervisor	18	1	1	1	1	0	1	1
C04038	Crew Supervisor 2	12	1	1	1	2	1	2	2
C04058	Crew Worker 2	4	4	4	4	5	1	5	5
C04059	Crew worker 1	2	2	2	2	3	1	3	3
			10	10	10	18	8	18	18
<b>TN River Park Security</b>									
C00850	Ranger	4	5	5	5	5	0	5	5
C00863	Ranger Supervisor	9	1	1	1	1	0	1	1
C00953	Ranger P/T	n/a	0	0	0	0	0	0	0
			6	6	6	6	0	6	6
<b>City-Wide Security</b>									
C00850	Ranger	4	3	3	3	3	0	3	3
C00863	Ranger Supervisor	n/a	0	0	0	0	0	0	0
C00953	Ranger P/T 20 hr	\$11.70	1	1	1	1	0	1	1
			4	4	4	4	0	4	4
<b>Athletic Facilities (Recreation Support Services)</b>									
C00362	Stadium Manager	17	1	1	1	1	0	1	1
C04010	General Supervisor	18	0	0	0	1	1	1	1
C00942	Softball Coordinator	\$321.00	1	1	1	1	0	1	1
C01503	Crew Supervisor	n/a	0	0	0	0	0	0	0
C01521	Crew Worker	n/a	0	0	0	0	0	0	0
C01522	Crew Worker, Sr	n/a	0	0	0	0	0	0	0
C02932	Groundskeeper	7	1	1	1	0	-1	0	0
C04038	Crew Supervisor 2	12	1	1	1	1	0	1	1
C04058	Crew Worker 2	4	1	1	1	4	3	4	4
C04059	Crew worker 1	2	3	3	3	1	-2	1	1
			8	8	8	9	1	9	9
<b>Municipal Golf Course</b>									
C00224	Equipment Mechanic II	NP	2	2	2	2	0	2	2
C00317	Golf Course Superintendent	NP	2	2	2	2	0	2	2
C00319	Assistant Superintendent	NP	2	2	2	2	0	2	2
C00321	Concession Attendant	NP	4	4	4	4	0	4	4
C00326	Golf Course Ranger	NP	3	3	3	3	0	3	3
C00330	Proshop Clerk	NP	2	2	2	2	0	2	2
C00399	Golf Manager	NP	2	2	2	2	0	2	2
C00414	Golf Course Director	NP	1	1	1	1	0	1	1
C00415	Assistant Golf Manager	NP	2	2	2	2	0	2	2
C00925	Proshop Attendant (Part time)	NP	1	1	1	1	0	1	1
C00926	Laborer ( Part time)	NP	8	8	8	8	0	8	8
C00927	Food Clerk (Part time)	NP	3	3	3	3	0	3	3

**City of Chattanooga**  
**Detail Position List for Fiscal Year 2009-2014**

Position Number	Position Name	2012 Pay Grade	Change					Projected		
			FY	FY	FY	FY	PY to	FY	FY	
			2009	2010	2011	2012	CY	FY 09 thru FY 2012	2013	2014
C01402	Accounting Technician	NP	1	1	1	1	0	1	1	1
C01512	Equipment Operator, Sr	NP	2	2	2	2	0	2	2	2
C01521	Crew Worker	NP	8	8	8	8	0	8	8	8
			43	43	43	43	0	43	43	43
<b>Department of Personnel</b>			<b>21</b>	<b>21</b>	<b>21</b>	<b>21</b>	<b>0</b>	<b>-1</b>	<b>21</b>	<b>21</b>
Personnel Administration										
C00270	Administrator Personnel	32	1	1	1	1	0	0	1	1
C00271	Assistant Personnel Director	22	1	1	1	0	-1	-1	0	0
C00272	Compensation Mgt Analyst	21	1	1	1	1	0	0	1	1
C00273	Deputy Administrator Personnel	29	1	1	1	1	0	0	1	1
C00274	Personnel Analyst	17	0	0	0	0	0	0	0	0
C00275	Personnel Records Specialist	20	1	1	1	1	0	0	1	1
C00279	Personnel Technicians	10	0	0	0	0	0	0	0	0
C00281	Training Coordinator	15	0	0	0	0	0	0	0	0
C00284	Fire & Police Recruitment Supv	18	1	1	1	0	-1	-1	1	1
C00284	Recruitment Supervisor	18	0	0	0	1	1	1	1	1
C01002	Office Assistant, Sr	5	0	0	0	0	0	0	0	0
C01205	Administrative Secretary, Sr	11	0	0	0	0	0	0	0	0
C01401	Personnel Assistant	7	0	0	0	0	0	0	0	0
C02142	Compliance Officer	18	0	0	0	1	1			
C04012	Human Resource Generalist	17	5	5	4	4	0	-1	4	4
C04021	Executive Assistant	14	1	1	1	1	0	0	1	1
C04033	Personnel Technician	11	2	2	2	4	2	2	2	2
C04047	Administrative Support Asst 2	7	0	0	2	0	-2	0	2	2
C04057	Adm Support Assistant 1	4	1	1	0	0	0	-1	0	0
			15	15	15	15	0	-1	15	15
Wellness Initiative										
C00011	Proj Manager/Wellness	NP	1	1	1	1	0	0	1	1
C00012	Wellness Coordinator	16	1	1	1	1	0	0	1	1
			2	2	2	2	0	0	2	2
Employee Benefits Office										
C00101	Benefits Assistant	8	0	0	0	0	0	0	0	0
C00182	Dir Risk Mgt and Insurance	27	1	1	1	1	0	0	1	1
C00185	Benefits Technician	11	2	2	2	2	0	0	2	2
C00266	Ocp Safety & Health Coord	21	1	1	1	1	0	0	1	1
			4	4	4	4	0	0	4	4
<b>Department of Neighborhood Services</b>			<b>36</b>	<b>36</b>	<b>35</b>	<b>35</b>	<b>0</b>	<b>-1</b>	<b>35</b>	<b>35</b>
Department of NS - General Fund			<b>29</b>	<b>29</b>	<b>28</b>	<b>28</b>	<b>0</b>	<b>-1</b>	<b>28</b>	<b>28</b>
Administration										
C00050	Adm Neighborhood Services	32	1	1	1	1	0	0	1	1
C00053	Assist. to Admin, Neighborhood Ser	28	0	0	0	0	0	0	0	0
C00158	Program Coordinator	17	0	0	0	0	0	0	0	0
C01015	Office Manager	10	0	0	0	0	0	0	0	0
C01205	Administrative Secretary, Sr	11	0	0	0	0	0	0	0	0
C01912	Dep Adm Neighborhood Svcs	29	1	1	1	1	0	0	1	1
C01925	Economic Consultant	\$31,012yr	1	1	0	0	0	-1	0	0
C01947	Neighborhood Develop Planner	14	0	0	0	0	0	0	0	0
C01949	Graphic & Tech Specialist	15	1	1	1	1	0	0	1	1
C01975	Clerical Assistant	\$7.92	1	1	1	1	0	0	1	1
C02900	Fellows Interns	n/a	0	0	0	0	0	0	0	0
C04016	Neighborhood Program Spec	15	2	2	2	2	0	0	2	2
C04021	Executive Assistant	14	1	1	1	1	0	0	1	1
			8	8	7	7	0	-1	7	7
Codes, Community Services & Neighborhood Relations										
C00155	Neighborhood Relations Spec	14	3	0	0	0	0	-3	0	0
C00542	Manager, Codes & Neigh Relations	28	0	0	0	0	0	0	0	0
C00548	Mgr Codes & Neighborhood Relations	21	1	0	0	0	0	-1	0	0
C00565	Code Enforcement Inspector 1	12	10	0	0	0	0	-10	0	0
C00574	Code Enforcement Insp Supv	16	3	0	0	0	0	-3	0	0
C01001	Office Assistant	3	0	0	0	0	0	0	0	0
C01002	Office Assistant, Sr	5	0	0	0	0	0	0	0	0
C01202	Secretary, Senior	7	0	0	0	0	0	0	0	0
C041339	Code Enforcement Inspector 2	7	0	0	0	0	0	0	0	0
C04047	Adm Support Assistant 2	7	3	0	0	0	0	-3	0	0
			20	0	0	0	0	-20	0	0
Neighborhood Relations										
C00155	Neighborhood Relation Coordinator/Sr	n/a	0	3	3	3	0	3	3	3
C00158	Program Coordinator	n/a	0	0	0	0	0	0	0	0
C00548	Mgr Codes & Neighborhood Relations	21	0	1	1	1	0	1	1	1
C00565	Code Enforcement Inspector 1	12	0	10	9	9	0	9	9	9
C041339	Code Enforcement Inspector 2	7	0	0	1	1	0	1	1	1
C00574	Code Enforcement Insp Supv	16	0	3	3	3	0	3	3	3
C04047	Adm Support Assistant 2	7	0	3	3	3	0	3	3	3
C01945	Special Project Coordinator	n/a	0	0	0	0	0	0	0	0
			0	20	20	20	0	20	20	20
Grants Administration										
C00995	Grant Specialist, Senior	13	0	0	0	0	0	0	0	0
C01406	Grants Specialist	12	0	0	0	0	0	0	0	0
C04086	Project Specialist	14	1	1	1	1	0	0	1	1
			1	1	1	1	0	0	1	1
Community Development										
C00188	Manager Community Development	23	1	1	1	1	0	0	1	1
C00189	Asst Manager Community Developmer	21	1	1	1	1	0	0	1	1
C00192	Community Development Spec	16	3	3	3	3	0	0	3	3
C01202	Secretary, Senior	n/a	0	0	0	0	0	0	0	0
C01404	Fiscal Coordinator	n/a	0	0	0	0	0	0	0	0
C01709	Planner	n/a	0	0	0	0	0	0	0	0
C04011	Fiscal Analyst	17	1	1	1	1	0	0	1	1
C04047	Adm Support Assistant 2	7	1	1	1	1	0	0	1	1
			7	7	7	7	0	0	7	7

**City of Chattanooga**  
**Detail Position List for Fiscal Year 2009-2014**

Position Number	Position Name	2012 Pay Grade	Change					Projected		
			FY 2009	FY 2010	FY 2011	FY 2012	PY to CY	FY 09 thru FY 2012	FY 2013	FY 2014
<b>Executive Department of the Mayor</b>			<b>16</b>	<b>14</b>	<b>14</b>	<b>14</b>	<b>0</b>	<b>-2</b>	<b>14</b>	<b>14</b>
Department of the Mayor - General Fund			<b>16</b>	<b>14</b>	<b>14</b>	<b>14</b>	<b>0</b>	<b>-2</b>	<b>14</b>	<b>14</b>
Office of the Mayor										
C00164	Director of Media Relations	NP	1	1	1	1	0	0	1	1
C00171	Chief of Staff	NP	1	1	1	1	0	0	1	1
C00174	Special Project Assistant	NP	1	1	1	1	0	0	1	1
C00175	Special Assistant	NP	1	1	1	1	0	0	1	1
C01209	Deputy to the Mayor	NP	1	1	1	1	0	0	1	1
C01403	Administrative Coordinator	N/A	0	0	0	0	0	0	0	0
C02135	Assistant to the Mayor	NP	1	1	1	1	0	0	1	1
C02136	Special Project Coordinator	NP	1	1	1	1	0	0	1	1
C04047	Administrative Support Assistant 2	7	1	1	1	1	0	0	1	1
C20001	Mayor	NP	1	1	1	1	0	0	1	1
			<b>9</b>	<b>9</b>	<b>9</b>	<b>9</b>	<b>0</b>	<b>0</b>	<b>9</b>	<b>9</b>
Office of Faith Based Initiatives										
C01207	Executive Assistant	13	1	1	0	0	0	-1	0	0
C01403	Administrative Coordinator	10	1	1	0	0	0	-1	0	0
C02141	Director of Faith Based Initiative	NP	1	0	0	0	0	-1	0	0
			<b>3</b>	<b>2</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>-3</b>	<b>0</b>	<b>0</b>
Office of Multicultural Affairs										
C01204	Administrative Support Specialist	10	1	1	1	1	0	0	1	1
C02140	Director, Multicultural Affairs	NP	1	0	1	1	0	0	1	1
C02142	Compliance Officer	17	1	1	1	1	0	0	1	1
C01207	Executive Assistant	13	0	0	1	1	0	1	1	1
C01403	Administrative Coordinator	10	0	0	1	1	0	1	1	1
C02145	Community Housing Specialist	NR	1	1	0	0	0	-1	0	0
			<b>4</b>	<b>3</b>	<b>5</b>	<b>5</b>	<b>0</b>	<b>1</b>	<b>5</b>	<b>5</b>
<b>Education, Arts, &amp; Culture</b>			<b>26</b>	<b>27</b>	<b>27</b>	<b>27</b>	<b>0</b>	<b>1</b>	<b>27</b>	<b>27</b>
Administration										
C02960	Administrator of Ed. Arts, & Culture	32	1	1	1	1	0	0	1	1
C02961	Deputy Administrator	30	1	1	1	1	0	0	1	1
C04017	Public Relations Coordinator 1	15	1	1	1	1	0	0	1	1
C04021	Executive Assistant	14	1	1	1	1	0	0	1	1
C04037	Administrative Support Spec	10	0	1	1	1	0	1	1	1
C04039	Cultural Arts Coordinator	10	1	0	0	0	0	-1	0	0
			<b>5</b>	<b>5</b>	<b>5</b>	<b>5</b>	<b>0</b>	<b>0</b>	<b>5</b>	<b>5</b>
Memorial Auditorium										
C00405	Technical Coordinator	12	1	1	1	1	0	0	1	1
C04059	Crew Worker 1	2	2	2	2	2	0	0	2	2
			<b>3</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>0</b>	<b>0</b>	<b>3</b>	<b>3</b>
Tivoli Theatre										
C00405	Technical Coordinator	12	1	1	1	1	0	0	1	1
C04059	Crew Worker 1	2	1	1	1	1	0	0	1	1
			<b>2</b>	<b>2</b>	<b>2</b>	<b>2</b>	<b>0</b>	<b>0</b>	<b>2</b>	<b>2</b>
Civic Facilities Administration										
C00400	Director Civic Facilities	22	1	1	1	1	0	0	1	1
C00401	Business Mgr Civic Facilities	20	1	1	1	1	0	0	1	1
C00402	Super, Civic Facilities Operation	15	1	1	1	1	0	0	1	1
C00406	Facilities Marketing Coordinator	15	1	1	1	1	0	0	1	1
C00410	Box Office Supervisor	11	1	1	1	1	0	0	1	1
C00956	Box Office Cashiers P/T	\$10.79	2	2	2	2	0	0	2	2
C00958	Phone Sales Clerks P/T	\$10.54	4	4	4	4	0	0	4	4
C04045	Crew Supervisor 1	8	1	1	1	1	0	0	1	1
C04047	Adm Support Assistant 2	7	1	2	2	2	0	1	2	2
			<b>13</b>	<b>14</b>	<b>14</b>	<b>14</b>	<b>0</b>	<b>1</b>	<b>14</b>	<b>14</b>
North River Civic Center										
C04026	Community Facilities Supv	13	1	1	1	1	0	0	1	1
			<b>1</b>	<b>1</b>	<b>1</b>	<b>1</b>	<b>0</b>	<b>0</b>	<b>1</b>	<b>1</b>
Eastgate Center										
C04026	Community Facilities Supv	13	1	1	1	1	0	0	1	1
			<b>1</b>	<b>1</b>	<b>1</b>	<b>1</b>	<b>0</b>	<b>0</b>	<b>1</b>	<b>1</b>
Heritage House										
C04026	Community Facilities Supv	13	0	0	1	1	0	1	1	1
C04039	Cultural Arts Coordinator	10	1	1	0	0	0	-1	0	0
			<b>1</b>	<b>1</b>	<b>1</b>	<b>1</b>	<b>0</b>	<b>0</b>	<b>1</b>	<b>1</b>
<b>Human Services</b>			<b>288</b>	<b>285</b>	<b>285</b>	<b>305</b>	<b>20</b>	<b>17</b>	<b>305</b>	<b>305</b>
Administration										
C1A010	Administrator	32	1	1	1	1	0	0	1	1
C1A075	Executive Secretary	NP	1	1	1	0	-1	-1	0	0
C1A080	Executive Assistant	NP	0	0	0	1	1	1	1	1
C1A120	Senior Accounting Clerk	NP	1	1	1	1	0	0	1	1
C1A171	Deputy Administrator	29	1	1	1	1	0	0	1	1
C1A220	Clerk	NP	1	1	1	1	0	0	1	1
C1A300	Receptionist	NP	1	1	1	0	-1	-1	0	0
C1A311	Supervisor of Fiscal Operations	NP	1	1	1	1	0	0	1	1
C1A312	Asst Admin for Admin, Plan, FO	NP	1	1	1	1	0	0	1	1
C1A320	Information Management Coordinator	NP	1	1	1	0	-1	-1	0	0
			<b>9</b>	<b>9</b>	<b>9</b>	<b>7</b>	<b>-2</b>	<b>-2</b>	<b>7</b>	<b>7</b>
Occupancy										
C1B050	Utility Worker	NP	1	1	1	1	0	0	1	1
			<b>1</b>	<b>1</b>	<b>1</b>	<b>1</b>	<b>0</b>	<b>0</b>	<b>1</b>	<b>1</b>

**City of Chattanooga**  
**Detail Position List for Fiscal Year 2009-2014**

Position Number	Position Name	2012 Pay Grade	Change					Projected		
			FY 2009	FY 2010	FY 2011	FY 2012	PY to CY	FY 09 thru FY 2012	FY 2013	FY 2014
<b>Community Services Block Grant</b>										
C1C020	Bookkeeper/Record Clerk	NP	1	1	1	0	-1	-1	0	0
C1C040	Service Delivery Worker II	NP	3	2	2	2	0	-1	2	2
C1C150	Director of Social Services	NP	1	1	1	1	0	0	1	1
C1C152	Soc Serv Delivery Worker/Pro Coord	NP	1	1	1	0	-1	-1	0	0
C1C160	LIEAP Coordinator	NP	1	1	1	1	0	0	1	1
C1C170	Energy Specialist	NP	1	1	1	1	0	0	1	1
C1C200	Data Entry Clerk	NP	1	1	1	1	0	0	1	1
C1C210	Intake Specialist	NP	1	1	1	1	0	0	1	1
			10	9	9	7	-2	-3	7	7
<b>Day Care</b>										
C1D010	Center Supervisor	NP	1	1	1	1	0	0	1	1
C1D060	Clerk II	NP	1	1	1	1	0	0	1	1
C1D071	Teacher	NP	7	7	7	7	0	0	7	7
C1D100	Teacher Assistant	NP	8	8	8	8	0	0	8	8
C1D241	Family Service Supervisor	NP	1	0	0	1	1	0	1	1
C1D270	Cook II	NP	1	1	1	2	1	1	2	2
C1D320	Social Services Coordinator	NP	0	1	1	1	0	1	1	1
C1D390	Director of CC Programs	NP	1	1	1	1	0	0	1	1
C1D420	Janitor	NP	0	0	0	1	1	1	1	1
			20	20	20	23	3	3	23	23
<b>Energy Project</b>										
C1E020	Weatherization Coordinator	NP	1	1	1	0	-1	-1	0	0
C1E021	Weatherization Inspector	NP	1	1	1	0	-1	-1	0	0
			2	2	2	0	-2	-2	0	0
<b>Foster Grandparents</b>										
C1F020	Foster Grand Field Supervisor	NP	1	1	1	1	0	0	1	1
C1F030	Director of FGP Program	NP	1	1	1	1	0	0	1	1
C1F040	Program Assistant II	NP	1	1	1	1	0	0	1	1
			3	3	3	3	0	0	3	3
<b>Head Start Centers</b>										
C1H060	Health/ Nutrition Coordinator	NP	1	1	1	1	0	0	1	1
C1H062	Health Technician	NP	2	2	2	2	0	0	2	2
C1H080	Teacher	NP	24	24	24	24	0	0	24	24
C1H082	English lang Learner Supervisor	NP	1	1	1	1	0	0	1	1
C1H089	Teacher Assistant	NP	25	25	25	25	0	0	25	25
C1H140	Family Service Coordinator	NP	1	1	1	1	0	0	1	1
C1H150	Family Service Supervisor	NP	5	5	5	5	0	0	5	5
C1H170	Facility & Grounds Supervisor	NP	1	1	1	1	0	0	1	1
C1H175	Parent Involvement Coordinator	NP	1	1	1	1	0	0	1	1
C1H190	Family Service Assistant	NP	16	15	15	15	0	-1	15	15
C1H240	Head Start / PCC Manager	NP	1	1	1	1	0	0	1	1
C1H250	Fiscal Officer	NP	2	2	2	0	-2	-2	0	0
C1H251	Data Technician	NP	1	1	1	0	-1	-1	0	0
C1H252	Fiscal/Data Systems Manager	NP	1	1	1	1	0	0	1	1
C1H253	Senior Accountant	NP	1	1	1	1	0	0	1	1
C1H270	Dietary Supervisor	NP	1	1	1	1	0	0	1	1
C1H310	Nurse	NP	1	1	1	1	0	0	1	1
C1H320	Lead Teacher/ Center Supervisor	NP	5	5	5	5	0	0	5	5
C1H350	Center Clerk	NP	5	5	5	5	0	0	5	5
C1H380	Dietary Assistant	NP	8	8	8	10	2	2	10	10
C1H390	Clerk III	NP	5	5	5	5	0	0	5	5
C1H400	Transportation/Janitorial Coordinator	NP	1	1	1	1	0	0	1	1
C1H410	Clerk IV	NP	3	3	3	2	-1	-1	2	2
C1H420	General Maintenance	NP	1	1	1	1	0	0	1	1
C1H440	Special Project Coordinator	NP	1	1	1	1	0	0	1	1
C1H601	Education Coordinator	NP	1	1	1	1	0	0	1	1
C1H602	Resource Specialist	NP	4	3	3	3	0	-1	3	3
C1H603	Multi-Disciplinary Team Manager	NP	3	3	3	3	0	0	3	3
C1H615	Community Part/Education Specialist	NP	1	1	1	1	0	0	1	1
			123	121	121	119	-2	-4	119	119
<b>Head Start Mental Health</b>										
C1M141	Resource Specialist	NP	2	2	2	2	0	0	2	2
C1M145	Clerk IV	NP	1	1	1	0	-1	-1	0	0
C1M165	Teacher	NP	1	1	1	0	-1	-1	0	0
			4	4	4	2	-2	-2	2	2
<b>Neighborhood Family Services</b>										
C1N001	Case Manager Coordinator	NP	1	1	1	1	0	0	1	1
C1N003	Case Manager	NP	1	1	1	1	0	0	1	1
			2	2	2	2	0	0	2	2
<b>Parent/Child Center</b>										
C1P200	Teacher	NP	22	22	22	22	0	0	22	22
C1P250	Teacher Assistant	NP	9	9	9	5	-4	-4	5	5
C1P280	Family Service Assistant	NP	5	5	5	5	0	0	5	5
C1P312	Coordinator EHS	NP	1	1	1	1	0	0	1	1
C1P320	Dietary Assistant	NP	1	1	1	1	0	0	1	1
			38	38	38	34	-4	-4	34	34
<b>Temporary Head Start</b>										
T50241	Maintenance	NP	1	1	1	1	0	0	1	1
T80045	Part Time Program Assistant	NP	1	1	1	1	0	0	1	1
T80047	Registered Dietian	NP	1	1	1	1	0	0	1	1
T80048	Janitor	NP	1	1	1	1	0	0	1	1
T80049	Mental Health Consultant	NP	1	1	1	1	0	0	1	1
T80052	Custodian	NP	1	1	1	1	0	0	1	1
T80081	Education Consultant	NP	3	3	3	0	-3	-3	0	0
T90010	Dietary Assistant I	NP	6	6	6	6	0	0	6	6
			15	15	15	12	-3	-3	12	12
<b>Temporary /Classroom Substitute</b>										
T10010	Classroom Substitutes	NP	36	36	36	70	34	34	70	70
T10100	Bus Driver	NP	9	9	9	9	0	0	9	9
			45	45	45	79	34	34	79	79
<b>Temporary Day Care</b>										
T14010	Day Care Substitute	NP	14	14	14	14	0	0	14	14
T14011	Clerk II	NP	0	0	0	0	0	0	0	0
T14020	Dietary Aide	NP	2	2	2	2	0	0	2	2
			16	16	16	16	0	0	16	16

**City of Chattanooga**  
**Detail Position List for Fiscal Year 2009-2014**

Position Number	Position Name	2012 Pay Grade					Change		Projected	
			FY 2009	FY 2010	FY 2011	FY 2012	PY to CY	FY 09 thru FY 2012	FY 2013	FY 2014
<b>All Authorized Budget Positions</b>			<b>2,573</b>	<b>2,515</b>	<b>2,546</b>	<b>2,565</b>	<b>124</b>	<b>-11</b>	<b>2,565</b>	<b>2,565</b>
<b>Total General Fund</b>			<b>1,877</b>	<b>1,764</b>	<b>1,769</b>	<b>1,761</b>	<b>-8</b>	<b>-116</b>	<b>1,761</b>	<b>1,761</b>
<b>Total Special Revenue Funds</b>			<b>384</b>	<b>355</b>	<b>371</b>	<b>391</b>	<b>20</b>	<b>7</b>	<b>391</b>	<b>391</b>
<b>Total Enterprise Funds</b>			<b>205</b>	<b>289</b>	<b>291</b>	<b>296</b>	<b>5</b>	<b>91</b>	<b>296</b>	<b>296</b>
<b>Total Internal Service Funds</b>			<b>61</b>	<b>61</b>	<b>61</b>	<b>61</b>	<b>0</b>	<b>0</b>	<b>61</b>	<b>61</b>
<b>Total Golf Course and DRC</b>			<b>46</b>	<b>46</b>	<b>46</b>	<b>46</b>	<b>0</b>	<b>43</b>	<b>46</b>	<b>46</b>
<b>Departmental Totals</b>										
<b>General Government &amp; Agencies</b>			<b>177</b>	<b>181</b>	<b>91</b>	<b>90</b>	<b>-1</b>	<b>-87</b>	<b>90</b>	<b>90</b>
<b>Department of Finance &amp; Administration</b>			<b>67</b>	<b>67</b>	<b>68</b>	<b>68</b>	<b>0</b>	<b>1</b>	<b>68</b>	<b>68</b>
<b>Department of Police</b>			<b>675</b>	<b>601</b>	<b>604</b>	<b>604</b>	<b>0</b>	<b>-71</b>	<b>604</b>	<b>604</b>
<b>Department of Fire</b>			<b>417</b>	<b>417</b>	<b>429</b>	<b>431</b>	<b>2</b>	<b>14</b>	<b>431</b>	<b>431</b>
<b>Department of Public Works (All Funds)</b>			<b>620</b>	<b>630</b>	<b>629</b>	<b>633</b>	<b>2</b>	<b>11</b>	<b>633</b>	<b>633</b>
<b>Department of Parks and Recreation</b>			<b>230</b>	<b>236</b>	<b>236</b>	<b>230</b>	<b>-6</b>	<b>0</b>	<b>230</b>	<b>230</b>
<b>Department of Personnel</b>			<b>21</b>	<b>21</b>	<b>21</b>	<b>21</b>	<b>0</b>	<b>-1</b>	<b>21</b>	<b>21</b>
<b>Department of Neighborhood Services</b>			<b>36</b>	<b>36</b>	<b>35</b>	<b>35</b>	<b>0</b>	<b>-1</b>	<b>35</b>	<b>35</b>
<b>Executive Department of the Mayor</b>			<b>16</b>	<b>14</b>	<b>14</b>	<b>14</b>	<b>0</b>	<b>-2</b>	<b>14</b>	<b>14</b>
<b>Education, Arts, &amp; Culture</b>			<b>26</b>	<b>27</b>	<b>27</b>	<b>27</b>	<b>0</b>	<b>1</b>	<b>27</b>	<b>27</b>
<b>General Services</b>			<b>0</b>	<b>0</b>	<b>107</b>	<b>107</b>	<b>0</b>	<b>107</b>	<b>107</b>	<b>107</b>
<b>Human Services</b>			<b>288</b>	<b>285</b>	<b>285</b>	<b>305</b>	<b>20</b>	<b>17</b>	<b>305</b>	<b>305</b>
<b>Total All Departments</b>			<b>2,573</b>	<b>2,515</b>	<b>2,546</b>	<b>2,565</b>	<b>19</b>	<b>-8</b>	<b>2,565</b>	<b>2,565</b>

**INCLUSIVE PAY PLAN: GENERAL, FIRE, POLICE (V5)**

<b>RANGE</b>	<b>MINIMUM</b>	<b>MIDPOINT</b>	<b>MAXIMUM</b>	<b>RANGE</b>
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



# Glossary

**AA** - An obligor rated 'AA' has very strong capacity to meet its financial commitments. It differs from the highest-rated obligors only to a small degree. The City of Chattanooga has an AA+ rating with Standard & Poor's and Fitch.

**Accrual Basis** - A basis of accounting in which transactions are recognized at the time they are incurred, as opposed to when cash is received or spent.

**Activity**- Departmental efforts or organizational unit for performing a specific function which contribute to the achievement of a specific set of program objectives.

**Ad Valorem Taxes** - Commonly referred to as property taxes, are levied on both real and personal property according to the property's valuation and the tax rate.

**Allot**- To divide an appropriation into amounts which may be encumbered or expended during an allotment period.

**Annualize** - Taking changes that occurred mid-year and calculating their cost for a full year, for the purpose of preparing an annual budget.

**Appropriation** - A legal authorization to incur obligations and to make expenditures for specific purposes.

**ARRA** - American Recovery and Reinvestment Act

**Assessed Valuation** - The valuation set upon real estate and certain personal property by the Assessor as a basis for levying property taxes. Property Values for Chattanooga are established by Hamilton County.

**Assessment Ratio** - The ratio at which the tax rate is applied to the tax base.

**Asset** - Resources owned or held by a government which have monetary value.

**ATE** - Automated Traffic Enforcement

**Attrition** - A method of achieving a reduction in personnel by not refilling the positions vacated through resignation, reassignment, transfer, retirement, or means other than layoffs.

**Authorized Positions** - Employee positions, which are authorized in the adopted budget, to be filled during the year.

**Available (Undesignated) Fund Balance** - This refers to the funds remaining from the prior year which are available for appropriation and expenditure in the current year.

**AZA** - American Zoological Association

**Base Budget** - Cost of continuing the existing levels of service in the current budget year.

**B.A.D.G.E** - Building Attitudes During Group Experiences

**Bond** - A long-term I.O.U. of promise to pay. It is a promise to repay a specified amount of money (the face amount of the bond) on a particular date (the maturity date). Bonds are primarily used to finance capital projects. The most common types of bonds are general obligation, revenue bonds, and special improvement district bonds.

**Bond Refinancing** - The payoff and re-issuance of bonds, to obtain better interest rates and/or bond conditions.



# B - C

**Budget** - A plan of financial activity for a specified period of time (fiscal year or biennium) indicating all planned revenues and expenses for the budget period. The most common types of budgets are Line-Item Budget, Operating Budget, Performance Budget, Program Budget, and the Capital Improvements Program Budget (definitions of each are included in glossary).

**Budgetary Basis** - This refers to the basis of accounting used to estimate financing sources and uses in the budget. This generally takes one of three forms: GAAP, cash, or modified accrual.

**Budget Calendar** - The schedule of key dates which a government follows in the preparation and adoption of the budget.

**Budgetary Control** - The control or management of a government in accordance with the approved budget for the purpose of keeping expenditures within the limitations of available appropriations and resources.

**Capital Assets** - Assets of significant value and having a useful life of several years. Capital assets are also called fixed assets.

**Capital Budget** - The appropriation of bonds or operating revenue for improvements to facilities, and other infrastructure.

**Capital Improvements** - Expenditures related to the acquisition, expansion or rehabilitation of an element of the government's physical plant; sometimes referred to as infrastructure.

**Capital Improvements Program (CIP)** - A plan for capital outlay to be incurred each year over a fixed number of years to meet capital needs arising from the government's long-term needs.

**Capital Leases** - The liability associated with a capital lease is treated in essentially the same way as other types of long-term debt. Both the principal and interest portions of lease payments are recognized as expenditures in the period when they are due. In addition, GAAP directs that governmental funds report an expenditure equal to the net present value of the minimum lease payments at the inception of the capital lease, to reflect the commitment of financial resources associated with acquiring a leased-financed capital asset.

**Capital Outlay** - Fixed assets which have a value of more than \$5000 and have a useful economic lifetime of more than one year; or, assets of any value if the nature of the item is such that it must be controlled for custody purposes as a fixed asset.

**Capital Project** - Major construction, acquisition, or renovation activities which add value to a government's physical assets or significantly increase their useful life. Also called capital improvements.

**Capital Project Funds**- Capital Project Funds are used to account for the financial resources to be used for the acquisition or construction of major capital facilities (other than those financed by Proprietary Funds and Trust Funds).

**Capital Reserve** - An account used to segregate a portion of the government's equity to be used for future capital program expenditures. The amount of capital reserve is roughly equal to the government's annual equipment depreciation and an amount identified as being needed for future capital acquisition.

**Cash Basis** - A basis of accounting in which transactions are recognized only when cash is increased or decreased.

**CCHDO** - Chattanooga Community Housing Development Organization

**CCRC** - Chattanooga Community Resource Center

**CDRC** - Chattanooga Downtown Redevelopment Corporation

**Child Abuse** - Program offered by the Police Department. The Child Abuse Unit investigates child sexual abuse, child physical abuse and child neglect and any other cases that the supervision deems appropriate for the unit. They work very closely with the Child Advocacy Center, the Department of Children Services, other social agencies that promote children and the special child abuse prosecutor with the District Attorney's Office.

**CNE** - Chattanooga Neighborhood Enterprise

**COBRA** - Consolidated Omnibus Budget Reconciliation Act

**Collective Bargaining Agreement** - A legal contract between the employer and a verified representative of a recognized bargaining unit for specific terms and conditions of employment (e.g., hours, working conditions, salary, fringe benefits, and matters affecting health and safety of employees).

**Commodities** - Expendable items that are consumable or have a short life span. Examples include office supplies, gasoline, minor equipment, and asphalt.

**Component Unit** - A traditionally separate reporting entity for which the City may be financially accountable and, as such, should be included within the City's financial statements. The City (the primary government) is financially accountable if it appoints a voting majority of the organization's governing board and (1) it is able to impose its will on the organization or (2) there is a potential for the organization to provide specific financial benefit or to impose specific financial burden on the City.

**Constant or Real Dollars** - The presentation of dollar amounts adjusted for inflation to reflect the purchasing power of money as compared to a certain point in time in the past.

**Consumer Price Index (CPI)** - A statistical description of price levels provided by the U. S. Department of Labor. The index is used as a measure of the increase in the cost of living (i.e., economic inflation).

**Contingency** - A budgetary reserve set aside for emergencies or unforeseen expenditures not otherwise budgeted.

**Contractual Services** - Services rendered to a government by private firms, individuals, or other governmental agencies. Examples include utilities, rent, maintenance agreements, and professional consulting services.

**Cost-of-Living Adjustment (COLA)** - An increase in salaries to offset the adverse effect of inflation on compensation.

**CSO**- Combined Sewer Overflow

**CSR**- Customer service request associated with 311 call center

**CSBG**- Community Services Block Grant

**D.A.R.E**- Drug Abuse Resistance Education program offered by the Police Department.

**Debt Ratio** - Ratios which provide measure of assessing debt load and ability to repay debt which play a part in the determination of credit ratings. They also are used to evaluate the City's debt position over time and against its own standards and policies. The five major debt ratios used by the City are Gross Debt per Capita, Debt per Personal Income, Debt to Full Value, Debt to Assessed Value, and Debt Services to Governmental Expenditures.

## D - E

**Debt Service** - The cost of paying principal and interest on borrowed money according to a predetermined payment schedule. The major types of debt include Direct Obligation Debt; Self Supporting Debt; Outstanding Tax Supported Debt.

**Debt Service Fund** - Debt Service Funds are set up to receive dedicated revenues used to make principal and interest payments on the City debt. They are used to account for the accumulation of resources, for, and the payment of, general obligation and special assessment debt principal, interest and relation cost, except the debt service accounted for in the Special Revenue Funds, and Enterprise Funds.

**Dedicated Tax**- A tax levied to support a specific government program or purpose.

**Deficit** - The excess of an entity's liabilities over its assets or the excess of expenditures or expenses over revenues during a single accounting period.

**Department** - The basis organizational unit of government which is functionally unique in its delivery of services. The City of Chattanooga has ten departments: General Government; Executive Department; Finance & Administration; Police; Fire; Public Works; Parks & Recreation; Education, Arts, & Culture; Personnel; and Neighborhood Services.

**Depreciation** - Expiration in the service life of capital assets attributable to wear and tear, deterioration, action of the physical elements, inadequacy or obsolescence.

**Development Related Fees** - Those fees and charges generated by building, development and growth in a community. Included are building and street permits, development review fees, and zoning, platting and subdivision fees.

**Direct Debt** - The sum of the total bonded debt and any unfunded debt of the City for which the City has pledged its "full faith and credit" It does not include the debt of overlapping jurisdictions.

**Disbursement** - The expenditure of monies from an account.

**Distinguished Budget Presentation Awards Program** - A voluntary awards program administered by the Government Finance Officers Association to encourage governments to prepare effective budget documents.

**Division** - A group of homogeneous activities within a department, i.e. Memorial Auditorium, Civic Facilities Concessions, Tivoli Theatre, and Civic Facilities Administration make up the Civic Facilities division of the Education, Arts & Culture Department.

**Employee Benefits (or Fringes)** - Contributions made by a government to meet commitments or obligations for employee fringe benefits. Included are the government's share of costs for Social Security and the various pension, medical, and life insurance plans.

**Encumbrance** - The commitment of appropriated funds to purchase an item or service. To encumber funds means to set aside or commit funds for a specified future expenditure.

**Entitlements** - Payments to which local governmental units are entitled, pursuant to an allocation formula determined by the agency providing the monies, usually the state or the federal government.

**Enterprise Funds** - Enterprise Funds are used to account for operations including debt service (a) that are financed and operated in a manner similar to private businesses- where the intent of the government body is that the cost (expenses, including depreciation) of providing goods or services to the general public on a continuing basis is financed or recovered primarily through user charges; or (b) where the governing body has determined that periodic determination of revenues earned, expenses incurred, and/or net income is appropriate

for capital maintenance, public policy, management control accountability, or other purposes. Our Enterprise funds include the Electric Power Board Fund, Interceptor Sewer System Fund, Solid Waste/Sanitation Fund, and Storm Water Fund.

**EPB** - Electric Power Board

**ERU** - Equivalent Residential Units

**Expenditure** - The payment of cash on the transfer of property or services for the purpose of acquiring an asset, services or settling a loss.

**Expenses** - Charges incurred (whether paid immediately or unpaid) for operations, maintenance, interest or other charges.

**Fiscal Policy** - A government's policies with respect to revenues, spending, and debt management as these relate to government services, programs and capital investment. Fiscal policy provides an agreed-upon set of principles for the planning and programming of government budgets and their funding.

**Fiscal Year** - A twelve-month period designated as the operating year for accounting and budgeting purposes in an organization. The City of Chattanooga's fiscal year is July 1 to June 30.

**Fixed Assets** - Assets of long-term character that are intended to continue to be held or used, such as land, buildings, machinery, furniture, and other equipment.

**Full Faith and Credit** - A pledge of a government's taxing power to repay debt obligations.

**Full-time Equivalent (FTE)** - A part-time position converted to the decimal equivalent of a full-time position based on 2,080 hours per year. For example, a part-time typist working for 20 hours per week would be the equivalent to .5 of a full-time position.

**Function** - A group of related activities aimed at accomplishing a major service or regulatory program for which a government is responsible (e.g. The City of Chattanooga's functions are public safety, public works, general government, culture & recreation, general services, finance & administration).

**Fund** - A fiscal entity with revenues and expenses which are segregated for the purpose of carrying out a specific purpose or activity. Fund Structure consist of Governmental Funds (General, Special, Debt, and Capital); Proprietary Funds; Fiduciary Funds.

**Fund Balance** - The excess of the assets of a fund over its liabilities, reserves, and carryover.

**Generally Accepted Accounting Principles (GAAP)** - Uniform minimum standard for financial accounting and recording, encompassing the conventions, rules, and procedures that define accepted accounting principles.

**General Obligation Bonds (GO)** - This type of bond is backed by the full faith, credit and taxing power of the government.

**Goal** - A statement of broad direction, purpose or intent based on the needs of the community. A goal is general and timeless.

**Grants** - A contribution by a government or other organization to support a particular function. Grants may be classified as either operational or capital, depending upon the grantee.

**Hourly** - An employee who fills a temporary or short-term position. Such employees provide contingency

# I - O

staffing for government operations during peak workloads, or to address temporary staffing need. Hourly employees are paid on a per hour basis, and receive limited benefits.

**ICF** - Intelligent Community Forum

**Indirect Cost** - A cost necessary for the functioning of the organization as a whole, but which cannot be directly assigned to one service.

**Infrastructure** - The physical assets of a government (e.g., streets, water, sewer, public buildings and parks).

**Interfund Transfers** - The movement of monies between funds of the same governmental entity.

**Intergovernmental Revenue** - Funds received from federal, state and other local government sources in the form of grants, shared revenues, and payments in lieu of taxes.

**Internal Control** - A plan of organization under which employees' duties are so arranged and records and procedures so designed as to make it possible to exercise effective accounting control over assets, liabilities, revenues, and expenditures. Under such a system, the work of employees is subdivided so that no single employee performs a complete cycle of operations.

**Internal Service Charges** - The charges to user departments for internal services provided by another government agency, such as data processing, municipal service station and garage or insurance funded from a central pool.

**I.O.D.** - Injury-on-duty

**Lapsing Appropriation** - An appropriation made for a certain period of time, generally for the budget year. At the end of the specified period, any unexpected or unencumbered balance lapses or ends, unless otherwise provided by law.

**Levy** - To impose taxes for the support of government activities.

**LIHEAP**- Low Income Home Energy Assistance Program

**Line-item Budget** - A budget prepared along departmental lines that focuses on what is to be bought.

**Long-term Debt** - Debt with a maturity of more than one year after the date of issuance.

**MBWWTP** - Moccasin Bend Wastewater Treatment Plant

**Materials and Supplies** - Expendable materials and operating supplies necessary to conduct departmental operations.

**Modified Accrual** - Revenue is recognized in the accounting period when it becomes "susceptible" to accrual, that is, when it becomes measurable and available to finance expenditures of the fiscal period. Expenditures are recognized in the accounting period in which the fund liability is incurred, if measurable, except for unmatured interest on general long-term debt and certain similar accrued obligations which should be recognized when due.

**MPO** - Metropolitan Planning Organization

**MTAS** - Municipal Technical Advisory Service

**Net Budget** - The legally adopted budget less all interfund transfers and interdepartmental charges.

**Nominal Dollars** - The presentation of dollar amounts not adjusted for inflation. Adjusting for inflation would be done to reflect the real purchasing power of money today.

**Object of Expenditure** - An expenditure classification, referring to the lowest and most detailed level of classification, such as electricity, office supplies, asphalt, and furniture.

**Objective** - Something to be accomplished in specific, well-defined, and measurable terms and that is achievable within a specific time frame.

**Obligations** - Amounts which a government may be legally required to meet out of its resources. They include not only actual liabilities, but also encumbrances not yet paid.

**OAM** - Office of Asset Management.

**OMA** - Office of Multicultural Affairs

**OPR** - Office of Performance Review

**Operating Expenses** **Supplies** - The cost for personnel, materials and equipment required for a department to function.

**Operating Revenues** - Funds that the government receives as income to pay for ongoing operations. It includes such items as taxes, fees from specific services, interest earnings, and grant revenues. Operating revenues are used to pay for day-to-day services.

**Output Indicator** - A unit of work accomplished, without reference to the resources required to do the work (e.g., number of permits issued, number of refuse collections made, or number of burglary arrests made). Output indicators do not reflect the effectiveness or efficiency of the work performed.

**P.A.L.** - Police Athletic League

**Pay-as-you-go Basis** - A term used to describe a financial policy by which capital outlays are financed from current revenues rather than through borrowing.

**Performance Budget** - A budget wherein expenditures are based primarily upon measurable performance of activities and work programs.

**Performance Indicators** - Specific quantitative and qualitative measures of work performed as an objective of specific departments or programs.

**Performance Measure** - Data collected to determine how effective or efficient a program is in achieving its goals and objectives. There are four types of performance measures: input, output, outcome, and efficiency.

Input measures address the amount of resources used in providing a particular service (ex. dollars, employee-hours, etc.).

Output measures describe the activities undertaken in providing a service or carrying out a program (ex. # of emergency calls or the # of cases heard)

# P - S

Outcome measures are used to evaluate the quality and effectiveness of public programs and services (ex. # of crimes committed per capita or \$ of property lost due to fire).

Efficiency measures relate inputs, or resources used, to units of output or outcome, and provide evidence of trends in productivity (employee hours per crime solved).

**Personal Services** - Expenditures for salaries, wages, and fringe benefits of a government's employees.

**Prior-Year Encumbrances** - Obligations from previous fiscal years in the form of purchase orders, contracts or salary commitments which are chargeable to an appropriation, and for which a part of the appropriation is reserved. They cease to be encumbrances when the obligations are paid or otherwise terminated.

**Program Performance Budget** - A method of budgeting whereby the services provided to the residents are broken down in identifiable service programs or performance units. A unit can be a department, a division, or a workgroup. Each program has an identifiable service or output and objectives to effectively provide the service. The effectiveness and efficiency of providing the service by the program is measured by performance indicators.

**Program Revenue (Income)** Revenues earned by a program, including fees for services, licenses and permits, fees, and fines.

**PSC** - Public Service Commission

**Purpose** - A broad statement of the goals, in terms of meeting public service needs, that a department is organized to meet.

**Reserve** - An account used either to set aside budgeted revenues that are not required for expenditure in the current budget year or to earmark revenues for a specific future purpose.

**Resolution** - A special or temporary order of a legislative body; an order of a legislative body requiring less legal formality than an ordinance or statute.

**Resources** - Total amounts available for appropriation including estimated revenues, fund transfers, and beginning balances.

**Revenue** - Sources of income financing the operations of government.

**PILOT**- Payment in lieu of taxes

**Program** - A group of related activities performed by one or more organizational units for the purpose of accomplishing a function for which the government is responsible.

**Program Budget** - A budget which allocates money to the functions or activities of a government rather than to specific items of cost or to specific departments.

**Revenue Bond** - This type of bond is backed only by the revenues from the specific enterprise or project, such as a hospital or toll road.

**Service Lease** - A lease under which the lessor maintains and services the asset.

**Service Level** - Services or products which comprise actual or expected output of a given program. Focus is on results, not measures of workload.

**Site-based Budgeting** - A decentralized budget process whereby budget preparation and development are

based on individual school (and department) sites.

**Source of Revenue** - Revenues are classified according to their source or point of origin.

**Special Revenue Fund**- These funds are used to account for revenues from specific taxes or other earmarked revenue sources which by law are designated to finance particular functions or activities of government

**SRO** - School Resource Officer

**SSO** - Sanitary Sewer Overflow

**Supplemental Appropriation** - An additional appropriation made by the governing body after the budget year or biennium has started.

**Supplemental Requests** - Programs and services which departments would like to have added (in priority order) over their target budget, or if revenue received is greater than anticipated.

**Target Budget** - Desirable expenditure levels provided to departments in developing the coming year's recommended budget. Based on the prior year's adopted budget, excluding one-time expenditures, projected revenues, and reserve requirements.

**Tax Levy** - The resultant product when the tax rate per one hundred dollars is multiplied by the tax base.

**Taxes** - Compulsory charges levied by a government for the purpose of financing services performed for the common benefit of the people. This term does not include specific charges made against particular persons or property for current or permanent benefit, such as special assessments.

**TOSHA** - Tennessee Occupational Safety and Health Administration

**Transfers In/Out** - Amounts transferred from one fund to another to assist in financing the services for the recipient fund.

**TRPA** - Tennessee Recreation and Parks Association

**Unencumbered Balance** - The amount of an appropriation that is neither expended nor encumbered. It is essentially the amount of money still available for future purposes.

**Unreserved Fund Balance** - The portion of a fund's balance that is not restricted for a specific purpose and is available for general appropriation.

**User Charges** - The payment of a fee for direct receipt of a public service by the party who benefits from the service.

**VAAP** - Enterprise South formerly Volunteer Army Ammunition Plant

**Variable Cost** - A cost that increases/decreases with increases/decreases in the amount of service provided such as the payment of a salary.





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