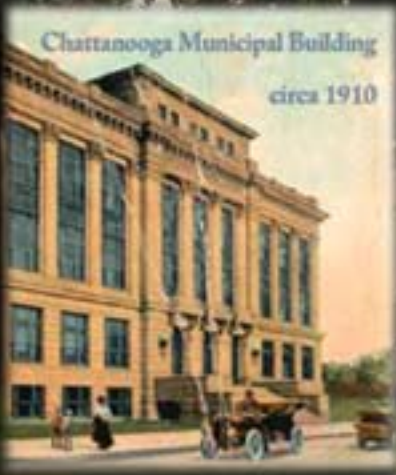
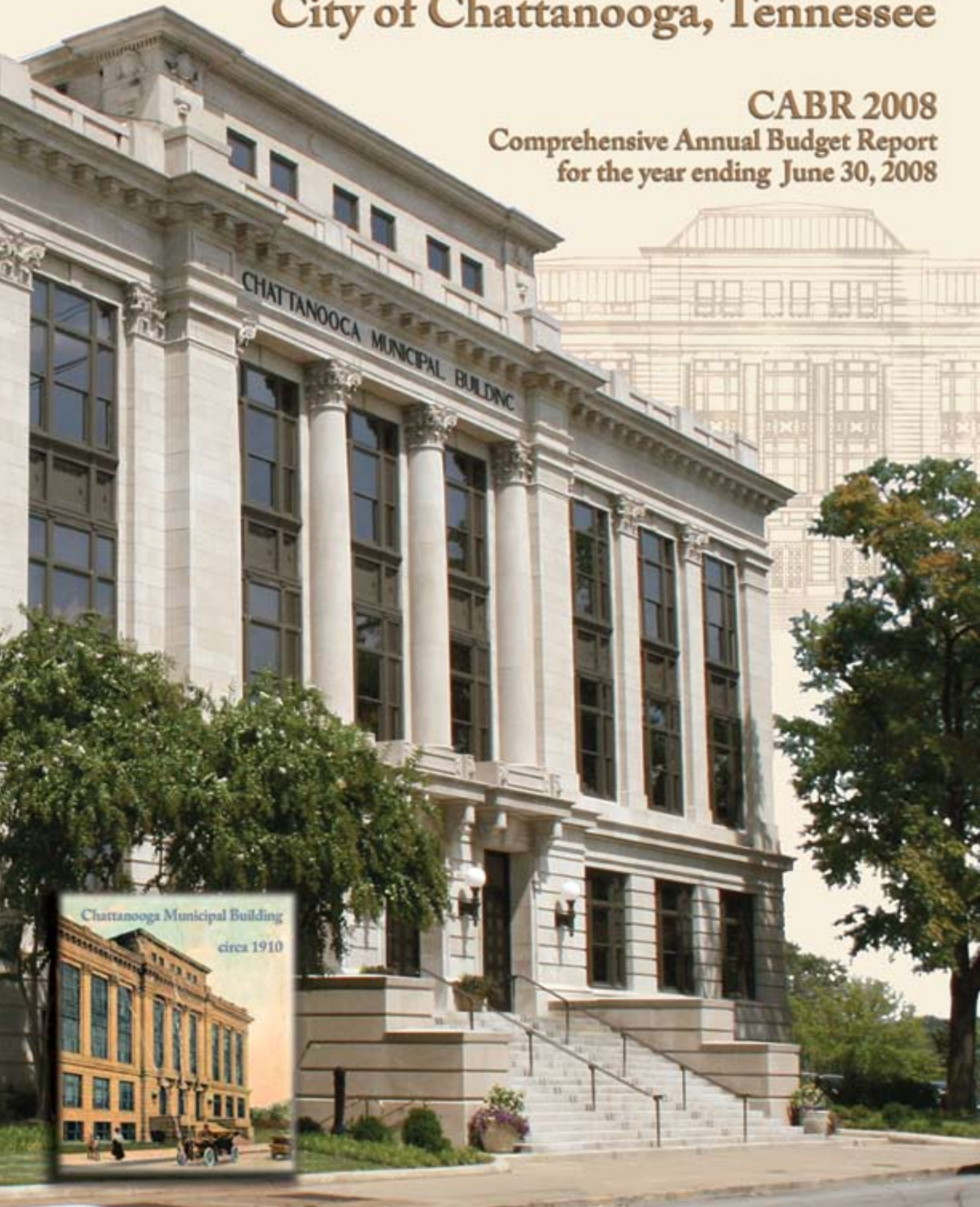
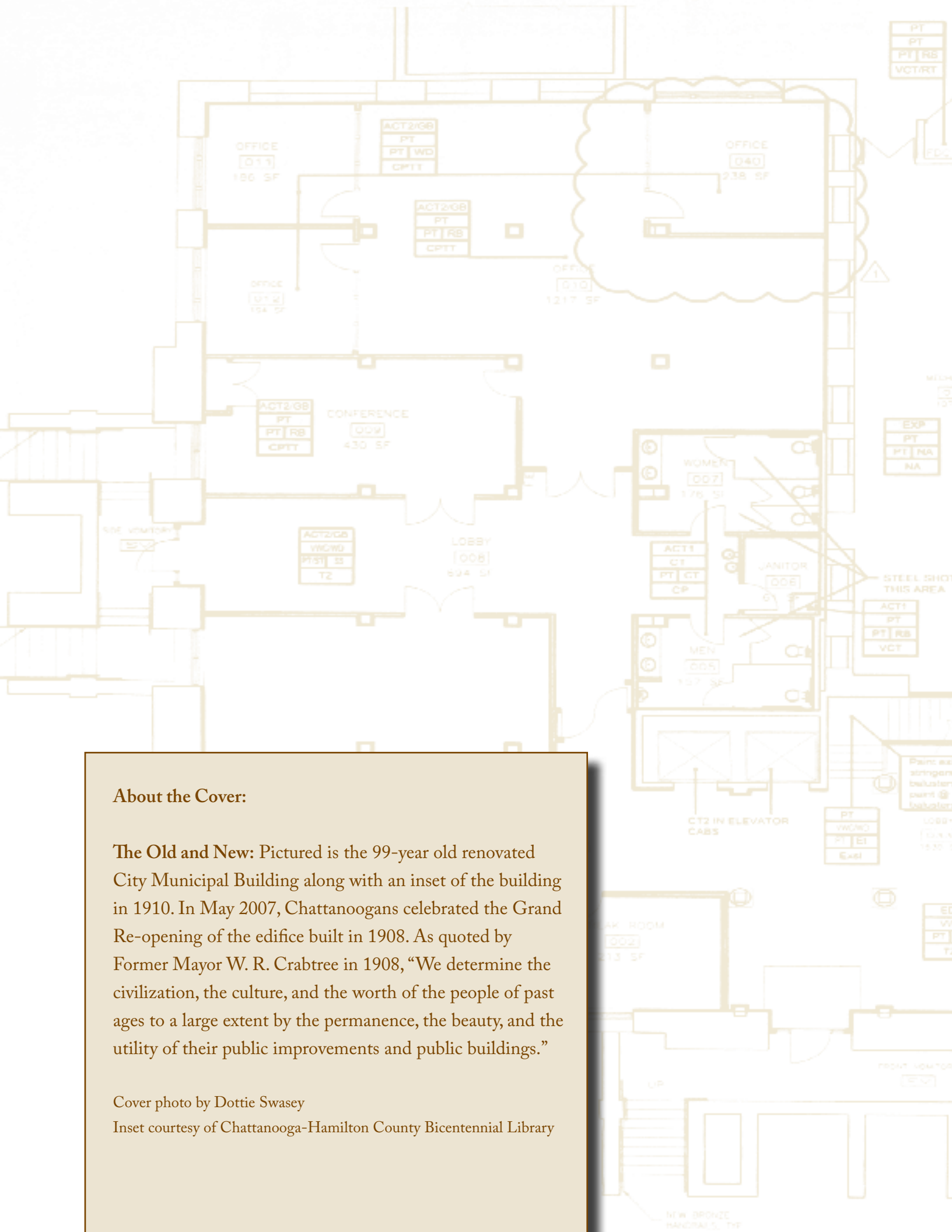


# City of Chattanooga, Tennessee

**CABR 2008**  
Comprehensive Annual Budget Report  
for the year ending June 30, 2008



Chattanooga Municipal Building  
circa 1910

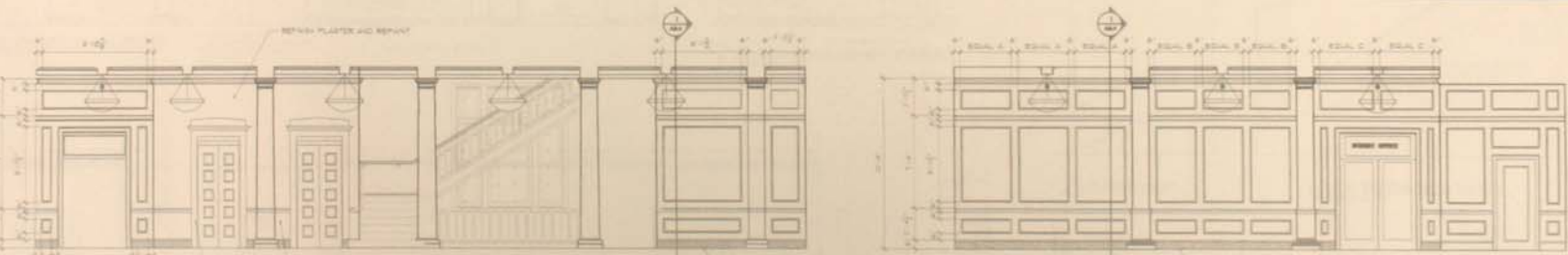


### About the Cover:

**The Old and New:** Pictured is the 99-year old renovated City Municipal Building along with an inset of the building in 1910. In May 2007, Chattanoogaans celebrated the Grand Re-opening of the edifice built in 1908. As quoted by Former Mayor W. R. Crabtree in 1908, “We determine the civilization, the culture, and the worth of the people of past ages to a large extent by the permanence, the beauty, and the utility of their public improvements and public buildings.”

Cover photo by Dottie Swasey

Inset courtesy of Chattanooga-Hamilton County Bicentennial Library



# **City of Chattanooga, Tennessee**

## **Comprehensive Annual Budget Report**

**Fiscal Year July 1, 2007 thru June 30, 2008**

**Presented by:**

**The Department of Finance & Administration**

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

**Vickie C. Haley, Deputy Finance Officer**

**Fredia F. Kitchen, Director, Management & Budget Analysis**

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The **CABR 2008** is divided into five major sections:  
**Introduction, Guidelines, Financial Overview, Personnel Administration**, and the **Appendix**.

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

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

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

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

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



June 30, 2007



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

I am pleased to present the FY2008 budget for the City of Chattanooga. This year marked an incredible Celebration for the Citizens of Chattanooga. In May of this year, we celebrated the grand re-opening of the City's almost 100 year old Chattanooga Municipal Building which underwent a \$12 million dollar renovation. During the renovation several discoveries were made, hidden windows and doors, hidden articles, and the most celebrated-- a 1908 time capsule with Century Old Artifacts in the cornerstone of City Hall.

Some say it was "A snapshot of Chattanooga almost 100 years ago". Mayor Ron Littlefield says, "Our City has undergone tremendous change since 1908. We were pleased to re-open Chattanooga City Hall after a much needed total restoration and renovation. Our seat of government is once again befitting the growing and prosperous metropolitan city that we are today."

This year's budget continues to commit to economic development, improving our neighborhoods, providing responsive government, and effective delivery of quality services.

**The Mayor's Seven Step Strategy**

During Mayor Littlefield's inaugural remarks, he outlined three key elements that will guide his administration. These elements: Change, Creativity, and Compassion have inspired the continued commitments which move Chattanooga to a model for performance accountability in the region and beyond. Outlined below is the Mayor's Seven Step Strategy and a scorecard of initiatives that have already been put in place.

**Finish what we've started**

When Chattanooga's envisioned a renaissance for their city 20 years ago, they returned to the river. Now the banks of the Tennessee River flourish with an aquarium, a children's museum, a carousel, theaters, walking paths, a pedestrian bridge and a score of other projects that helped revitalize a

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



dying downtown. The transformation of the waterfront is complete. The 21st Century Waterfront project completes the city's return to our greatest natural resource, the Tennessee River.

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

**What we've done:**

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

**Fill in the economic gaps**

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



### **What we've done:**

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

### **Enhance links and gateways**

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

### **Nourish the neighborhoods**

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

guarantee stronger, safer residential areas with rising property values.

**What we've done:**

- √ Provide Community Development Block Grant (CDBG) funding to eligible projects, consistent with the City's Consolidated Annual Performance and Evaluation Report (CAPER).
- √ Conduct monthly systematic inspections focusing on residential structures, abandoned vehicles, litter, illegal dumping and overgrowth.
- √ Fund at least 15 Neighborhood Partners Projects
- √ Develop and implement a neighborhood leadership training academy for the purpose of "growing" leadership – current and new, with a focus on developing youth leadership.
- √ Implement World Changers Project – rehab at least 30 elderly and senior owner/occupied residents
- √ Correct drainage issues
- √ Create new sidewalks and fix old ones especially near schools
- √ Traffic Calming/Traffic Cameras/ cross walk lights
- √ Expand programs in recreation centers
- √ Initiate Anti-Gang programs: Stop the Madness and Boxing
- √ Manage infill development of vacant lots
- √ Revise and fine tune the C-7 Zoning Regulations to provide a more workable and legally supportable method to promote desired mixed use and compatible residential development
- √ Neighborhood Meetings in all nine districts
- √ Revamp Common Ground newsletter and reinstitute mailing to neighborhood associations, community leaders
- √ Office of Faith Based Initiatives and Community Partnerships with the Hispanic Outreach/health clinic, Eastside Task Force, Youth Provider Network, and Homeless Initiative
- √ Office of Multicultural Affairs which will be responsible for reviewing, implementing, and monitoring of public policy that affects the disadvantaged cultural communities in Chattanooga
- √ Mayor's Council on Disability thru Go!Fest

### **Keep growing the green**

Chattanooga has gained new recognition for its parks, greenways and outdoor initiatives. We must have more of this! Beginning with the Brainerd Levee Trail in the 1970's, Chattanooga has expanded its system of walkways and greenways into a community wide network serving residents and visitors alike. Before the end of 2005, the last segment in the Tennessee Riverwalk was opened – completing a dream first envisioned in the mid 1980's. Finally, it is possible to walk between downtown and Chickamauga Dam in a safe and scenic environment. Likewise, the new parks on the north shore of the Tennessee River are the product of decades of preparation and effort. The development of Coolidge Park got underway in the late 1980's with action by the (then) City Commission beginning the process of moving the old military reserve facilities to new and improved quarters. The park presently under construction on the former Roper site offers an opportunity to complement our assets and further enhance our newfound prominence as “the Boulder of the East”. The greening of Chattanooga with parks, trails, trees and outdoor facilities must continue.

#### **What we've done:**

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

### **Attack fear with technology**

Crime, vandalism, fire and natural disasters are now joined by the new fear of terrorism. Fortunately, there are effective resources – some old, some new – to address such troublesome issues. Our police officers and our fire fighters

must be well trained, well paid and well equipped in keeping with the increased challenges of today. In addition, the capabilities offered by hardware and software such as the city's 311 and 911 operations, plus the county's Geographic Information System must be coordinated to better track and manage response to emergencies.

**What we've done:**

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

**Focus on teaching**

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

As a next step to teaching, local government offices, foundations, and corporate citizens created the 'Youth School to Work Program' providing at risk students with paid internships in the community (including city government). We hope by engaging our youth of our communities in a positive way, we can offer creative solutions to youth violence and encourage them to make connections, observe various career paths, and develop the abilities to make the right choices for a brighter future.

**What we've done:**

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

## **Chattanooga's Key Financial Issues**

By focusing on productivity and efficiency, Chattanooga seeks to overcome the problems of structural deficits that have plagued other cities across the nation. Chattanooga, striving to live within its means without raising taxes or slashing services, faces the following budget challenges:

•**Cost of Fuel and Employee Benefits** ~ The rising cost of fuel and employee pay and benefits continue to be challenging in the face of limited resources. Increased revenues resulting from improved economic conditions have provided some relief along with continued emphasis on efficiencies and operations.

•**Competitive Pay for Employees** ~ The City is moving toward a total compensation package including an open pay base plan, pay-for-performance, and bonuses. The City Council commissioned an independent consultant to develop a pay plan to provide a total compensation package that attracts and retains a professional, competent work force.

•**Employee Benefit Costs** ~ Although medical costs remained stable during the past, we are faced with a twenty 20% increase in medical benefits for fiscal year 2008. To minimize future cost increases and maintain a healthy workforce, two on-site clinics and a fitness center have been opened to employees and dependents

•**Retiree Benefits** ~The cost of retiree benefits continues to be one of the fastest growing concerns. Fire & Police pension increased by more than 20% due to such factors as earlier retirement, improved benefits, and declining investment returns in prior years. A review of the DROP plan is underway to determine the impact on the cost of pension benefits.

•**Other Post-Employment Benefits (OPEB)** ~ The Governmental Accounting Standards Board recently issued

statement No. 45 which sets forth standards for reporting post retirement benefits other than pensions (OPEB). Based on an actuarial evaluation the City's unfunded actuarial liability for OPEB is \$151,200,000 on a prefunded (trust) funding option and \$228,500,000 on a pay-as-you-go basis. The City established a Post Retirement Investment Trust during FY07 and contributed \$2,000,000 from current years excess operations revenues. A task force is currently evaluating options to minimize this cost.

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

•**Enterprise Resource Planning (ERP)** ~ The City is in the beginning phase of an ERP acquisition and implementation for use in finance, purchasing and human resources. \$3.6 million was appropriated in FY07 with an additional \$2.7 million set aside in the preliminary FY08 capital budget for the continued implementation.

## Budget Highlights

The City's undesignated General Fund budget has grown by roughly 15% over the past five years and there has been a significant effort to maintain the position reduction of 2002 in City government. For the sixth consecutive year tax increases and layoffs have been avoided by a combination of more effective management and economic growth. This budget provides the resources for continued investment in the long term fiscal health of this community.

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

### Major Highlights of the Fiscal Year 2008 Budget :

**Taxes** - No tax increase for the sixth straight year. The current tax rate of \$2.202 is 31 cents less the 2005 rate of \$2.516.

**Personnel** - The fiscal year 2008 budget includes a net increase of three (3) positions over the prior year. In General Fund, 2 net positions were decreased within its various departments. Special Revenue reduced position by eleven (11), Enterprise Funds added fifteen (15) new positions, including eight new positions added to the Interceptor Sewer Fund. Internal Service Fund has no position increases, but other funds, Golf and DRC show an increase of one (1).

**City of Chattanooga**  
**Detail Position List for Fiscal Year 2005-2010**

Position Number	Position Name	2007 Pay Grade	Change				Projected			
			FY 2005	FY 2006	Final FY07	FY 2008	PY to CY	FY 05 thru FY 2008	FY 2009	FY 2010
<b>All Authorized Budget Positions</b>			<b>2,571</b>	<b>2,585</b>	<b>2,572</b>	<b>2,575</b>	<b>3</b>	<b>4</b>	<b>2,575</b>	<b>2,575</b>
<b>Total General Fund</b>			1,862	1,871	1,893	1,891	-2	29	1,891	1,891
<b>Total Special Revenue Funds</b>			424	429	386	375	-11	-49	375	375
<b>Total Enterprise Funds</b>			178	178	187	202	15	24	202	202
<b>Total Internal Service Funds</b>			62	62	61	61	0	-1	61	61
<b>Total Golf Course and DRC</b>			45	45	45	46	1	1	46	46

**Public Safety** - The City Continues to focus on Citizens safety by the addition of eleven (11) Sworn Officers on the streets, Police Service Technicians, an additional Ranger for the Riverfront security and added full time guards for City Hall. Also plans are underway to implement a unified dispatch program to answer 911 calls fro Hamilton County and surrounding municipalities.

**Neighborhoods/Community** - Restructuring of neighborhood grants for greater benefit to the neighborhoods thru Community Development Block Grants, expanded recreation center programs and greater involvement of the Neighborhood Services Department.

Continued funding for the **Office of Faith Based** Initiatives to administer programs that benefit the less fortunate in our community

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

**Wellness** - Continued funding for Onsite medical clinics to help curb rising cost of medical insurance

**Parks & Recreations** - Improved management of the City's leisure and recreation facilities by continuation of the City's Recreate 2008 program

**Fleet Services** - Expansion of the vehicle lease program that was initiated in FY 2007 to effect better management of the City fleet.

Projected revenues for all appropriated funds total \$276,825,311, an increase of 6.94% from the previous year. This does not include fund balance, bond proceeds, and transfers in, which are considered other financing sources. Charges for services account for the largest increase of 35.81%. Taxes are up 2.68% largely due to projected increase in property taxes, and countywide and state sales taxes of 2.68%, 4.88%, and 3.02% respectively. These forecasts are based on a stable economy. The largest projected revenue increases come from taxes and intergovernmental revenues. The major decreases are in Licenses & Permits due to Parking Meter revenue being transferred to CARTA (Chattanooga Area Regional Transit Authority).

<b>Revenues</b>	<b>FY07/08</b>	<b>FY06/07</b>	<b>inc(dec)</b>	<b>% change</b>
Taxes	118,580,410	115,487,170	3,093,240	2.68%
Licenses & Permits	3,264,700	3,601,200	(336,500)	-9.34%
Intergovernmental	71,515,876	62,959,998	8,555,878	13.59%
Charges for services	69,509,383	51,181,331	18,328,052	35.81%
Fines, forfeitures and penalties	1,410,000	1,432,500	(22,500)	-1.57%
Interest earnings	5,299,870	3,946,141	1,353,729	34.31%
Miscellaneous	7,245,072	20,261,038	(13,015,966)	-64.24%
<b>Total Revenues</b>	<b>\$ 276,825,311</b>	<b>\$ 258,869,378</b>	<b>17,955,933</b>	<b>6.94%</b>
<b>Other Financing Sources</b>				
Transfers in	21,963,515	25,071,497	(3,107,982)	-12.40%
Fund Balance	18,258,092	18,512,433	(254,341)	-1.37%
Bond Proceeds	19,550,000	14,446,994	5,103,006	35.32%
<b>Total Other Financing Sources</b>	<b>\$ 59,771,607</b>	<b>\$ 58,030,924</b>	<b>1,740,683</b>	<b>3.00%</b>
<b>Total Revenues &amp; Other Sources</b>	<b>\$ 336,596,918</b>	<b>\$ 316,900,302</b>	<b>19,696,616</b>	<b>6.22%</b>

Appropriations are \$318,934,446, a 7.87% increase from the FY07 Budget, excluding transfers out, which are considered other financing uses. Projected General Fund increases are primarily applied to compensation and fringe benefits for city employees. Other significant increases are Special Revenue Funds, Capital Projects Funds and Internal Service, at 12.9%, 45.08%, and 39.10%, respectively. Internal Services increase is due to the addition of \$4,072,426 to fund the purchase of vehicles for the new fleet leasing program. Capital projects are up due to financing for a major park addition of Summit Softball Park

<b>Appropriations</b>	<b>FY07/08</b>	<b>FY06/07</b>	<b>inc(dec)</b>	<b>% Change</b>
General Fund	151,179,528	151,100,936	78,592	0.05%
Enterprise Funds	52,398,952	50,474,912	1,924,040	3.81%
Special Revenue Funds	39,170,932	34,695,754	4,475,178	12.90%
Debt Service Fund	15,298,984	16,934,360	(1,635,376)	-9.66%
Capital Project Funds	44,636,054	30,766,241	13,869,813	45.08%
Internal Service	16,249,996	11,682,253	4,567,743	39.10%
<b>Total Expenditures</b>	<b>\$318,934,446</b>	<b>\$ 295,654,456</b>	<b>23,279,990</b>	<b>7.87%</b>
<b>Other Financing Uses</b>				
Transfers Out	17,662,472	21,245,846	(3,583,374)	-16.87%
<b>Total Other Financing Uses</b>	<b>\$ 17,662,472</b>	<b>\$ 21,245,846</b>	<b>(3,583,374)</b>	<b>-16.87%</b>
<b>Total Expenditures &amp; Other Uses</b>	<b>\$336,596,918</b>	<b>\$ 316,900,302</b>	<b>19,696,616</b>	<b>6.22%</b>

**General Fund.** The City's Undesignated General Fund accounts for all applicable resources related to the general operations of city government that are not accounted for elsewhere. The total appropriation for FY08 budget is \$166,442,000 including transfers of \$15,262,472, a 3.66% increase from FY07 budget. Appropriations for salaries and fringe benefits increased by 6.02%, primarily due to rising sworn pension cost and a 20% increase in medical cost, while appropriations for operations increased by 3.18%

**Special Revenue Funds.** The City's Special Revenue Funds are set by City resolution to account for funds that are restricted as to use. Reported funds for FY08 include State Street Aid, Human



Services, Narcotics, Economic Development, Community Development and Hotel/Motel Tax as per the budget ordinance. The 2008 budget for the Special Revenue Funds totals \$40,070,932 including transfers of \$900,000. The Economic Development fund accounts for the City's share of the countywide (1/2 cent) local option sales tax. These funds are earmarked to pay long term lease rental payments to the Chattanooga Downtown Redevelopment Corporation and other economic development initiatives. The Community Development Fund is used to account for Community Development Block Grants and other projects funded by the Federal Housing and Urban Development Programs.

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

At year-end there was \$645,808,136 in debt outstanding for the primary government and its component units.

This debt includes the following:

General Obligation Debt	\$ 106,475,331	24.7%
Enterprise Funds G.O.Bonds	152,496,947	35.3%
Other Self-Supporting Debt (1)	<u>172,729,546</u>	<u>40.0%</u>
Total General Obligation Debt	\$431,701,824	100.0%
EPB Revenue Bonds	71,430,000	
EPB Equipment Notes	1,971,312	
Component Units:		
Development Redevelopment Corp.(1)	127,400,000	
Metropolitan Airport Bonds	<u>13,305,000</u>	
Total Debt Outstanding	\$645,808,136	

(1) Amount includes \$113,738,737 in lease rental payable to CDRC to pay off the CDRC \$127,400,000 obligation

During FY08, the City anticipates approving debt not to exceed \$18.4 million to fund the FY07/08 Capital Budget.

**Capital Project Funds.** These funds are used to account for the financial resources used for the acquisition or construction of major capital projects. The Capital Budget for the 2008 fiscal year is \$44,636,054, of which \$41,096,054 will be applied to General

Government projects, and \$3,540,000 will be used by the Enterprise Funds. This is a \$13,869,813 or 45.1% increase from last year's approved amount of \$30,766,241. The largest increase is due to \$10.5M appropriation for the "Summit of Softball" Sports Complex and \$2.5M improvements to Warner Park. The large increase in General Government of \$5.5M is to continue infrastructure development at Enterprise South Industrial Park, \$3M to establish a Workforce Development Center at ESIP, and \$2.7M appropriated to the next phase of the ERP software implementation. The Interceptor Sewer System has applied for a \$13 million loan from the State revolving loan program. Once accepted the City will approve needed sewer upgrade projects.

**Enterprise Funds.** The City maintains five enterprise operations as part of the primary government. These funds are used to account for operations of entities that are financed and operated in a manner similar to a private business. Combined Enterprise Funds net assets at June 30, 2007 were \$510.4 million with a change in net assets of \$10.5 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 89.5% of total Enterprise Fund operating revenues and reported a net operating income of \$2.8 million for the year ended June 30, 2007.

The Interceptor Sewer System of the City provides sewer services to customers on a self-supporting basis utilizing a rate structure designed to produce revenues sufficient to provide for debt service, operating expenses and adequate working capital. The strong commercial, industrial and residential growth in the City, along with increased federal mandates, have necessitated ongoing expansion of the Interceptor Sewer System. To illustrate, property, plant and equipment of the system in 1976 totaled \$68.8 million compared to \$351.3 million in 2007. Their total assets account for almost 81.1 percent of total Enterprise Fund assets, excluding the Electric Power Board. The 2008 approved budget including Debt Service and Capital is \$41,533,111. Approved operations is \$23,735,915.

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 2008 budget is \$5,598,455. Landfill fees are charged to commercial customers for use of the landfill, while the cost of the City landfill needs are funded by the General Fund. The City has entered into a long term agreement to transfer solid waste from a centrally located privately operated transfer station to the City Landfill. The City has received a permit from the state for the construction of new disposal cells which will facilitate the deposit of approximately 100,000 tons of solid waste for thirty years.

The Water Quality Management Fund accounts for the operations of the City's water quality management program as mandated by the Environmental Protection Agency and the state. The program is designed to produce revenues sufficient to provide for debt service, operating expenses and adequate working capital. Since the inception of this program in 1994, the investment in property, plant, and equipment has grown to \$45.3 million. The 2008 budget is \$6,767,386. There is \$1,500,000 appropriation for capital projects.

The Housing Management Fund accounts for the costs associated with low-income housing provided to residents of the City. One complex exclusively provides low-income housing inside the inner city. Another complex, also in the heart of the city, meets the needs of the elderly in the community. The third complex was designed to provide mixed and affordable housing outside the traditional inner city. As of June 30, 2007 (unaudited) the net operating loss was \$239,337 with net assets of \$3,794,163.

**Internal Service Funds.** The City has maintained two Internal Service Funds in the past, and is adding a third fund in FY08 to account for the cost of the newly implemented self insured medical benefits program. Effective July 1, 2007, the City discontinued its medical insurance contract and began a self insured program for this coverage. These funds provide goods or services for a fee to other governmental units, departments, and agencies. The two previously established reporting funds are the Municipal Fleet Services Fund and the Liability Insurance Fund. The Fleet Services Funds 2008 budget is \$15,449,997. The City of Chattanooga is self insured for judgements and claims. The liability Insurance Fund was established to fund and pay for all judgments and costs or liability claims against the city. The 2008 budget for the Liability Insurance Fund is \$800,000. The 2008 Medical Fund budget is \$26,189,044.

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

Retirement Plans. The City maintains three single-employer defined benefit pension plans which cover all employees. Each of these systems is maintained separately: one system (General Pension Plan) covers general City employees; a second plan covers employees of the Electric Power Board; and the third covers Firefighters and Police Officers. Each plan has its own consulting actuary. The following schedule shows the unfunded actuarial accrued liability for each fund at June 30, 2007.

Trend Information:

	Year	Annual	%	Net Pension
	<u>Ended</u>	<u>Cost (APC)</u>	<u>APC</u>	<u>Obligation</u>
			<u>Cont.</u>	<u>(Assets)</u>
General Pension Plan	12/31/06	\$3,825,453	98.97%	\$(4,216,376)
	12/31/05	3,558,187	97.54%	(4,255,701)
	12/31/04	2,132,773	118.74%	(4,343,073)
Firemen's and Policemen's Fund	12/31/06	7,454,348	90.00%	(3,420,846)
	12/31/05	6,566,969	97.75%	(4,165,966)
	12/31/04	6,190,284	99.64%	(4,313,641)

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

General Pension Plan. The City provides a pension plan for permanent general city employees. All permanent employees hired after February 1, 1979 must join the plan as a condition of employment. Employee contributions are 2% of total earnings. The City Finance Officer is authorized to match all salaries of all participants in the General Pension Plan, at an actuarially computed contribution rate of 6.36% for FY2008.

Fire and Police Insurance and Pension Fund. The City Finance Officer is authorized to match the total salaries of all participants in the Fire & Police Pension Fund with a contribution from the General Fund in FY 2008 not to exceed 23.56%. Each employee who is a participant in this Plan contributes 8% of total salary annually.

Electric Power Board Pension Plan. The Electric Power Board's plan is a single-employer defined benefit pension plan. The plan administrator is appointed by the EPB. Contribution requirements of Plan members and the EPB are established and can be amended by the EPB. Plan members are not required to contribute to the plan. EPB's contributions are calculated based on an actuarially determined rate, which is currently 9.42% of annual covered payroll. Effective August 1, 1984, the Board implemented a 401(k) plan, which permits employees to invest up to 13% of salary in a tax-deferred savings plan. The employee contribution rate changed from 3.5% to 4% of the employee's salary effective May 1, 2006.

### Per Capita Budget

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

Program	Actual FY04/05	Actual FY05/06	Budget FY06/07	Budget FY07/08
<b>Population</b>	<b>155,289</b>	<b>154,853</b>	<b>154,762</b>	<b>155,190</b>
General Government	\$ 210.43	\$ 224.59	\$ 242.41	\$ 242.96
Personnel	35.76	39.48	39.67	44.03
Neighborhood Services	16.98	42.80	42.09	45.84
Executive Branch	8.75	7.77	12.80	11.52
Finance & Administration	108.29	113.53	24.48	25.27
Police	234.15	244.30	258.52	272.16
Fire	158.63	156.27	168.48	177.87
Public Works	530.94	545.22	552.31	571.94
Parks & Recreation	81.63	74.25	80.32	84.70
Human Services	86.25	88.64	80.68	86.57
Education, Arts & Culture	0.00	10.73	14.25	15.26
Debt Service	76.95	91.30	109.42	98.58
<b>Total</b>	<b>\$1,548.76</b>	<b>\$1,638.88</b>	<b>\$1,625.43</b>	<b>\$1,676.70</b>

*Note:* After publication of this document, updated population figures were released by the Census Bureau changing Chattanooga's population estimates by 8.4% from 155,190 to 168,293. See November 7, 2007 press release - "Mayor's Census Challenge Results in 8.4% Increase in Population Estimate" on [www.chattanooga.gov](http://www.chattanooga.gov) for more information.

### Financial Assessment

Chattanooga continues to enjoy a position of fiscal strength. The City is in the best fiscal condition it has been in over 30 years and

our outlook is improving. Through strong fiscal management, Chattanooga has positioned itself well to weather economic downturns, and create an environment that fosters economic development.

### General Fund Undesignated Fund Balance

One measure of a city's financial strength is the level of its fund balances. The City's general fund unaudited undesignated fund balance at June 30, 2007 is \$45 million or 27.05% of undesignated general fund revenues and transfers in, or 24.7% of total unaudited general fund revenues and transfers in. The City strives to maintain an undesignated general fund balance of 20% of operating revenues and transfers in. Reserves in excess of the 20% level may be used to fund capital projects.

### Financial Reserves of Other Operating Funds

In other operating funds, the City strives to maintain a positive fund balance position to provide sufficient reserves for emergencies and revenue shortfalls. Specifically the debt service fund has \$8.9 million in reserves at June 30, 2007.

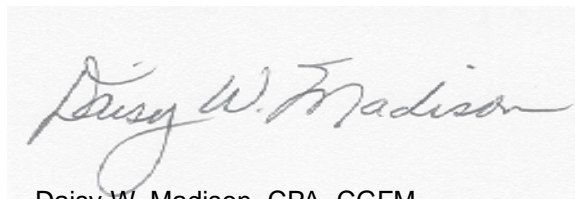
### Bond Ratings

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

### Conclusion

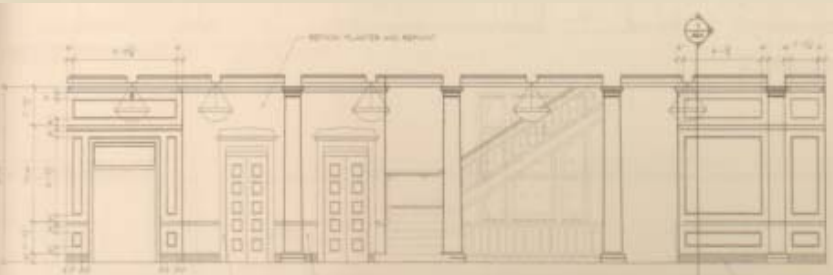
With final budget adoption, I want to thank the Mayor and City Council, Citizens and City staff for their time and effort throughout this budget process.

Respectfully submitted,



Daisy W. Madison, CPA, CGFM  
City Finance Officer

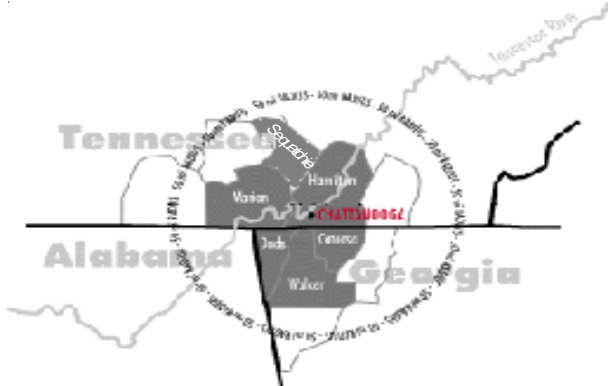




## History & Development

**F**ounded 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

Services; Public Works; and Education, Arts, & Culture. The City employs approximately 2,338 full-time equivalent employees. The City's Electric Power Board has an additional 400 employees.



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

## Industrial and Economic Development

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

## Form of Government

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

The City operates under a Mayor/Council form of government. The Mayor is elected at-large and is not a member of the City Council. The Council is composed of nine members, with each member being elected from one of nine districts within the geographic boundaries of the City. The Mayor and Council are elected for four-year terms. The Mayor is the City's chief executive officer and oversees the operation of all City departments. The seven principal departments are Finance & Administration; Fire; Police; Parks & Recreation; Human

Chattanooga, known in the 1930's as the "Dynamo of Dixie", is one of the nation's oldest manufacturing cities with 14.3 percent of its employment in that sector. However, there is no single dominating industry. Economic advantages such as ample utilities, an efficient transportation system, abundant natural resources, a trained labor force and centralized location make Chattanooga a diversified and profitable business location. This largely accounts for the City's low unemployment rate, which stands at 4.4 percent as of 2006. This is comparable to the nation's unemployment rate of 4.6 percent and the state rate of 5.2 percent.

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

Over the past decade, hundreds of millions of dollars have been invested in these and other projects in the riverfront and downtown gaining the City international recognition. Within the last several years, over \$293 million in new developments have been either completed or under construction. The 21st Century Waterfront Plan was another step in this Master Plan to focus on the

City's riverfront. The 21st Century plan grew out of a public process led by Hargreaves & Associates. The \$120 million plan combined public and private financing to transform the downtown riverfront with a careful combination of development, preservation and enhancement that honors the history and beauty of the area.

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

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

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

Manufacturers East comprises the area near the intersection of Manufacturers Road, Cherokee Boulevard, and Market Street. The plan calls for a new mixed-use neighborhood of residential and commercial development that mark the beginning of a connection between downtown and Moccasin Bend. The highlight of this district is the Tennessee Wetland Park, preserving the wetlands west of the Market Street Bridge as a nature reserve with an

interpretive riverside boardwalk. The Adventure Playground and a segment of the Trail of Tears bring recreation and history to the district, and the collective components of the district provide a perfect complement to Coolidge Park.

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

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

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

The City continues to implement, through the Chattanooga Housing Authority, the HOPE VI Grant. This \$35 million grant from the Department of Housing and Urban Development (HUD) anchors a \$159 million project to



replace the Spencer J. McCallie Homes and revitalize the surrounding Alton Park neighborhood. Coupled with the Alton Park Development Corporation's master plan, the HOPE VI grant will bring about a major revitalization of one of the City's most depressed neighborhoods.

Along with its partners in the private sector and in County, State, and Federal government, the City has systematically and strategically invested in infrastructure, recruitment, and retention initiatives and technology. It has continued the process of reinventing the economy of the City in a way to meet the challenges of the 21st Century. As a result, the Chamber of Commerce established at the beginning of FY04 a goal that within the next four years, 20,000 new jobs would come to the Chattanooga region. As of the end of FY07, 14,500 new jobs have been added.

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

In order to take full advantage of the City's location and establish Chattanooga as a hub of the technology corridor, the City, County, and Congressman Wamp have caused the "Enterprise Center" to become an umbrella organization for oversight and accountability to 12 innovative, federally funded initiatives in order to enhance Chattanooga's placement in the technology corridor and the community's relationship with the world class research institutions throughout the region. They include initiatives such as: Advanced Transportation and Technology Institute; the Alliance for Secure Energy and Transportation; CARTA ITS Project; Connect the Valley; the Fuel Cell Project; the High Speed Rail Maglev initiative; the SimCenter; the Center for Entrepreneurial Growth; the Riverbend Technology Institute;

and the New Economy Institute. The United States Department of Commerce announced that The Tennessee Valley Corridor was one of two regional alliances in the country to win the national award for Excellence in Regional Competitiveness in Economic Development. We share this award with the Research Triangle—great company for us to be in. The staff of the Enterprise Center is governed by a nine member board and works closely with our Chamber of Commerce.

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

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

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

The City's capital initiatives reflect its ongoing commitment to economic development and long term sustainability of the City. In the proposed FY08 budget, over \$45 million was appropriated for major initiatives. These include over \$14 million for upgrades of various City parks and recreation centers, which includes \$2.5 million for Warner Park and \$10.5 million for a new softball sports complex; \$9.7 million for various public works projects such as paving, street improvement, curbs, gutters and sidewalks, downtown streetscape, and equipment replacement; \$8.5 million for Enterprise South Industrial Park; \$2.5 million for fleet/lease replacement; \$2.7 million for ERP software; and \$500,000 for police digital radios and laptops. Funding sources include \$13 million pay-as-you-go dollars, \$18 million in bonds, \$1,760,000 State and \$12 million in other sources.

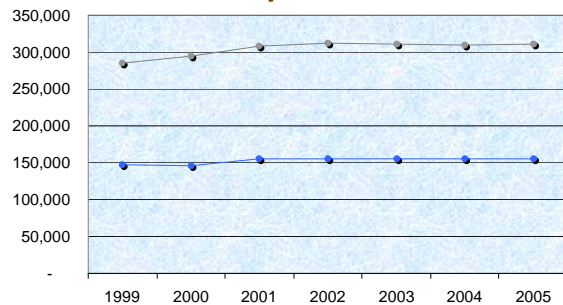
## Demographics

During 2000 thru 2006, the population for Chattanooga was flat and Hamilton County showed an increase of approximately 1.6 percent (*see note below*).

Population		
	Chattanooga	Hamilton County
2000	155,554	307,896
2001	155,992	312,266
2002	155,582	311,178
2003	155,289	309,956
2004	154,853	310,371
2005	154,762	310,935
2006	155,190	312,905

Source: U.S. Census Bureau

### Population



*Note:* After publication of this document, updated population figures were released by the Census Bureau changing Chattanooga's population estimates by 8.4% from 155,190 to 168,293. See November 7, 2007 press release - "Mayor's Census Challenge Results in 8.4% Increase in Population Estimate" on [www.chattanooga.gov](http://www.chattanooga.gov) for more information.

### Land Area and Usage

#### Area in Square Miles

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

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

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

#### Elections (County-wide):

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

## Racial Composition

	Chattanooga MSA
White	82.1%
Black	14.3
Asian	1.5
Other	0.7
American Indian/Alaska Native	0.2

Source: Chamber of Commerce

## Housing Costs

Year	Average Sale Price
2001	\$107,300
2002	\$112,300
2003	\$116,700
2004	\$125,400
2005	\$131,900
2006	\$136,000

Source: Chamber of Commerce

## Service Statistics

### Education

There are over 75 public schools in the Hamilton County School System. The type and number of schools in the County are as follows: Elementary (45); Middle (14); High (16); Special School Programs (1).

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

### Facilities

#### Convention & Meeting Facilities (Capacity)

Soldiers and Sailors Memorial Auditorium (4,843); Chattanooga-Hamilton County Convention & Trade Center (312,000 sq. ft.); Tivoli Theater (1,800); McKenzie Arena (12,000); Engel Stadium (7,000); UTC Chamberlain Field (12,500); Finley Stadium (20,000); Chattanooga (25,000 sq. ft.); AT&T Field (6,300).

#### Cultural Activities & Facilities

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

**City-County Recreational Facilities**

- 98 Parks
- 21 Golf Courses
- 9 Country Clubs
- 18 Community Centers
- 140+ Hotels and Motels

**Transportation**

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

Airline carriers: US Airways, American Eagle, Continental, Allegiant Air, Delta Connection - ASA/Comair/Northwest AirlinK and US Airways Express.

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

Railway service: Norfolk Southern Railway System and CSX Transportation System

Local mass transportation service: Chattanooga Area Regional Transportation Authority

Vehicles in Operation	73	Routes	16
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Highways:

Interstate highways	3	US highways	7
State highways	5		

**Customer Services**

**Electric Power Board**

Electric Customers.....168,442  
 Electric Rate for residential.....\$0.0752/ kw-hr

**Public Works:**

Solid Waste Accepted at Landfill (tons).....84,548  
 Miles of Pavement Markings (Center line).....992 miles  
 Signalized Intersections.....311

**Interceptor Sewer System:**

Net Assets.....\$240 million

Volumes:

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

Waste Load Distribution:

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

Areas Served other than city.....11

Sewer and Pump Stations:

Miles of sewer.....1,200  
 Diameter.....4 to 84 inches  
 Major Pump Stations.....8  
 Minor Pump Stations.....59  
 Residential/Grinder Stations.....130

**Police Protection**

Sworn Officers.....471  
 Crime Index (CY06).....14,259  
 Crime rate (per 1,000 pop.-CY06).....91.41  
 Parking Violations (CY06).....66,810  
 Moving Violations (CY06).....32,174  
 Calls for Service (CY06).....227,019  
 Crimes Committed (CY06).....13,999

**Fire Protection**

Sworn Officers.....400  
 Fire Stations.....17  
 Front Line Ladder Trucks.....2  
 Front Line Fire Engines.....11  
 Front Line Quints (Engine/Truck Combination).....11  
 Fire Responses.....6,145  
 EMS Responses.....5,240  
 Average Response Time (minutes).....5.05

**Economic**

**Bond Ratings**

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

**Building Permits Issued & Value**

2000.....2,421.....	\$283,589,165
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

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

Source: Land Development Office



## Largest Employers in the Chattanooga Area (MSA)

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

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

<b>TOP MANUFACTURERS</b>		
<b><u>Employer</u></b>	<b><u>Number of Employees</u></b>	<b><u>Type of Service</u></b>
McKee Foods Corp.	3,200	Cakes & Cookies
Pilgrim's Pride Corporatin	1,839	Process Chickens
Propex, Inc.	1,800	Geosynthetics & Building Materials
Roper Corporation	1,600	Cooking Ranges
Astec Industries, Inc.	1,160	Asphalt & Dust Collectors
Tecumseh Products company	600	Lawn Mower Engines
Alstom Power	600	Boilers
Mueller Company	566	Valves
KORDSA	583	Gas Appliance
Koch Foods LLC	450	Process Chickens

# City Officials as of July 1, 2007

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

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

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

Legal: Randall Nelson, City Attorney

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



## Department Administrators and Directors:

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

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

Police:  
 Freeman Cooper, Chief  
 Mark Rawlston, Deputy Chief

Personnel:  
 Donna Kelley, Administrator  
 Susan Dubose, Deputy Administrator

Fire:  
 Wendell Rowe, Chief  
 Randy Parker, Deputy Chief

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

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

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

Parks & Recreation:  
 Larry Zehnder, Administrator

General Services  
 Paul Page, Director

\*Chairman

\*\*Vice-Chairman



*photo by: Priscilla Simmons*

## **City Hall Grand Re-Opening May 19, 2007**

## Awards of Achievement

In addition to the development in and around town, the City was privileged to receive the 1994 City Livability Award for its *Renaissance on the River* presentation. The United States Conference of Mayors established the City Livability Awards Program to honor the outstanding leadership of Mayors devoted to enhancing "livability" across the country. The award highlights the mayors' commitment to improving cities and their encouragement of the diverse creativity in our community. The focus for the 1994 City Livability Awards was on the arts and culture. Chattanooga was also designated as one of America's most livable communities by Partners for Livable Places in Washington, D.C. In January 1995, the President's Council on Sustainable Development Conference was conducted in the City of Chattanooga. On March 28, 1996 in Toronto, Canada, the City of Chattanooga was selected by the Best Practices Jury as one of 12 winners of the Tokyo and Dubai "Awards of Excellence in Improving the Living Environment". This initiative was given special recognition at the City Summit in Istanbul, Turkey at a special awards ceremony June 4, 1996. The award included a special plaque, a scroll, and a grant that was used to cover costs of travel and per diem for two people directly involved in The Best Practice project.

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

The City of Chattanooga has also been recognized by:

- *U.S. News & World Report* as one of the "Cities that Work."
- *Family Fun Magazine* as one of America's 10 most family-friendly cities to visit.
- *Parade* magazine as one of the "Reborn Cities".
- *Utne Reader* magazine as one of the 10 "Most Enlightened Cities".
- *Walking Magazine* as one of "America's Best Walking Cities".
- *New York Times* article entitled "Smaller U. S. Airports Are Increasingly Popular".

- The National Arbor Day Foundation's "Lady Bird Johnson Award" for the Area Beautification Committee's work in establishing the Gateways Program. 1993
- *Foreign Direct Investment* in the April 2003 issue as an ideal environment for foreign companies looking to relocate or expand.
- The Tennessee Urban Forestry Council's "Tree Board" Award to the Chattanooga Tree Commission for outstanding Contributions to Urban Forestry in Tennessee. 1996

We are honored with the distinction of receiving, for the past fifteen years, the Certificate of Achievement for Excellence in Financial Reporting for Comprehensive Annual Financial Report (CAFR). The Fiscal Year 2007 CAFR is currently being submitted for review.

Also, for twelve 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 2008 budget continues to conform to program requirements, and we are submitting it to GFOA to determine its eligibility for another award.





# Meet US

## Mayor Ron Littlefield

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

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

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

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

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



the Board of Directors, Chattanooga Museum of Regional History

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

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

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

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

MAYOR RON LITTLEFIELD



CHATTANOOGA CITY COUNCIL



DISTRICT 1  
Linda G. Bennett,  
Vice  
Chairman



DISTRICT 2  
Sally L.  
Robinson



DISTRICT 3  
Dan B. Page,  
Chairman



DISTRICT 4  
W. Jack  
Benson, Sr.



DISTRICT 5  
John P.  
Franklin, Jr.



DISTRICT 6  
Marti P.  
Rutherford



DISTRICT 7  
Manuel Rico



DISTRICT 8  
Leamon  
Pierce



DISTRICT 9  
Debbie C.  
Gaines

# Council Members

## **Linda Bennett, District 1, Vice Chairman**

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

District 1 consists of the following precincts: Lookout Valley 1 & 2; Moccasin Bend; Mountain Creek 1, 2 & 4; North Chattanooga 2; Northwoods North 2.  
Phone: 425-7858  
Address: 320 Pine Ridge Rd. -- Chattanooga, TN 37405

## **Sally L. Robinson, District 2**

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

District 2 consists of the following precincts: Lupton City; North Chattanooga 1; Northgate; Northwoods 2; Riverview; and Stuart Heights 1 & 2.  
Phone: 757-5196  
Address: 1136 Constitution Dr. – Chattanooga, TN 37405

## **Dan B. Page, District 3, Chairman**

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

District 3 consists of the following precincts: Dupont; Hixson 1, 2, 3; Murray Hills; Northwoods 3 & 4; Northwoods North 1.  
Phone: 757-5196  
Address: 3000 Hamill Road – Hixson, TN 37343

## **W. Jack Benson, Sr., District 4**

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

Chattanooga Education Association, United Way Allocation Panel, Armed Forces Committee, Camp Ocoee, and Boy Scout Exposition.

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

### **John P. Franklin, Jr., District 5**

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

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

### **Marti Rutherford, District 6**

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

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

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

Councilman Rico was elected to the council in 2005. He has owned Rico Monuments, located in St. Elmo at the foot of Lookout Mountain, since 1985. He has been an active member of the community, including the Sertoma

Club, the American Red Cross, and the city's Human Rights and Relations Commission, having served as chairman. He is married with one son and three grandchildren.

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

### **Leamon Pierce, District 8**

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

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

### **Debbie Gaines, District 9**

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

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

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

# Management & Budget Staff

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

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

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

Vickie Haley was appointed as Deputy Administrator in 2006. Vickie began her service with the City in 1993 as an accountant and was later promoted to Senior 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 is the mother of two active duty military personnel and has two grandchildren. **Office Phone: 757-4912.**

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

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

## **Simone M. White, Sr. Management & Budget Analyst**

Simone White joined the City in March 1993 as a Budget Analyst. In November, 2000 she was promoted to her current position. She handles budgets for Finance, Police and Neighborhood Services. Prior to joining the City, she was a Business Analyst for the City of Charleston (South Carolina). Simone holds a Bachelor of Science in Accounting from Clemson University (SC). She serves as a reviewer for the GFOA's Distinguished Budget Awards Program. Her other activities include serving as Member of the Chattanooga Chapter Association of Government Accountants, Daisy Girl Scout Leader, member of Delta Sigma Theta Sorority, and several church related activities. Simone is married to the wonderful Jerrold J. White, an attorney practicing in the Chattanooga area and they are busy parents of triplets. **Office Phone: 757-0534**

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

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

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

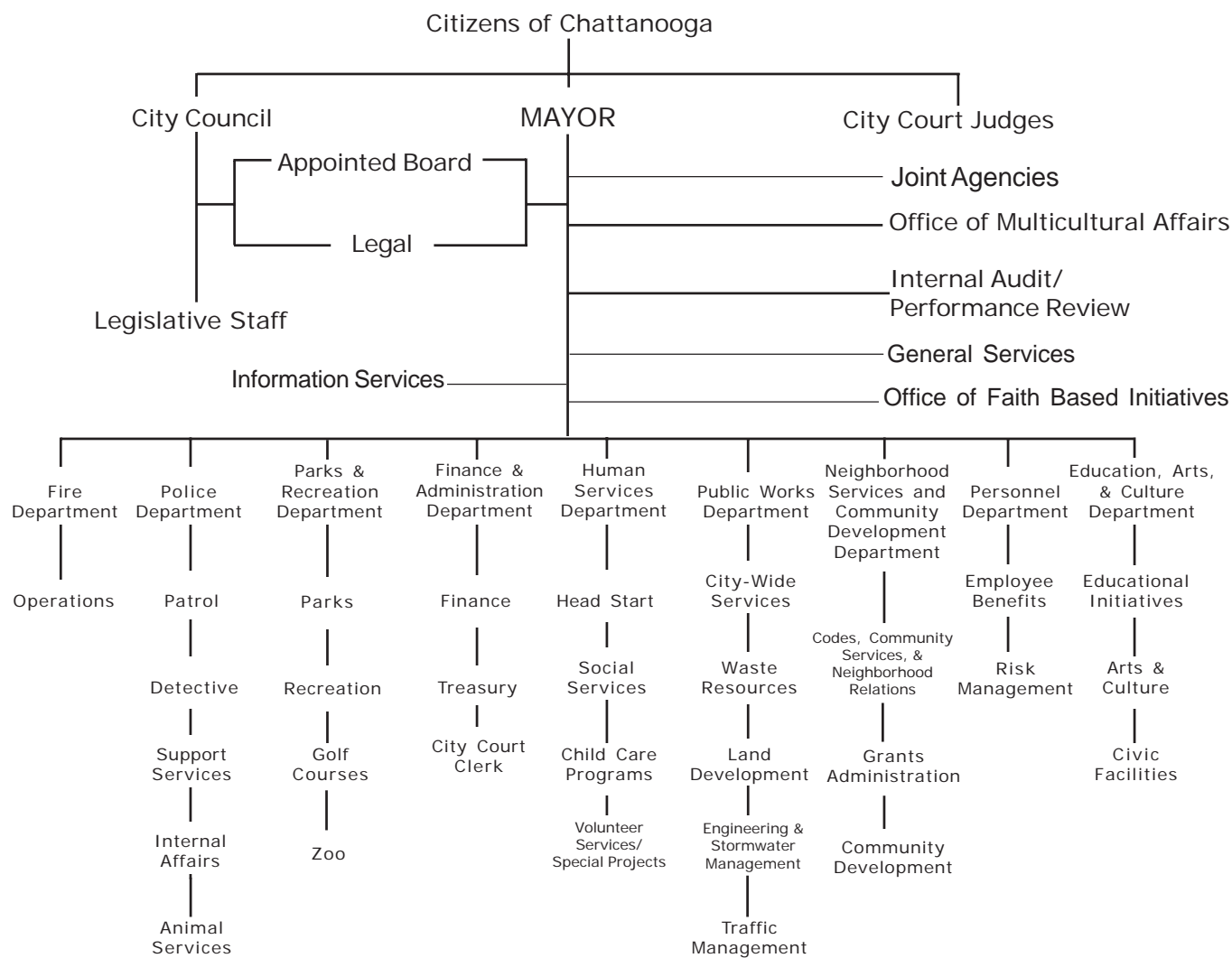
Randall Ray was hired by the City in 1986. Prior to that he was a Sales Tax Auditor for the State of Tennessee for 2 years. He is a graduate of Middle Tennessee State University. He handles budgets for General Government, Fire, and Public Works. He has been married to the former Teena Andrews for over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

## **Edward F. Wellmann, CGFM Management & Budget Analyst**

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



# Organizational Chart



# Policies & Procedures

## Budget Procedures

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

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

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

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

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

*A governmental budget should:*

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

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

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

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

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

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

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

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

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

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

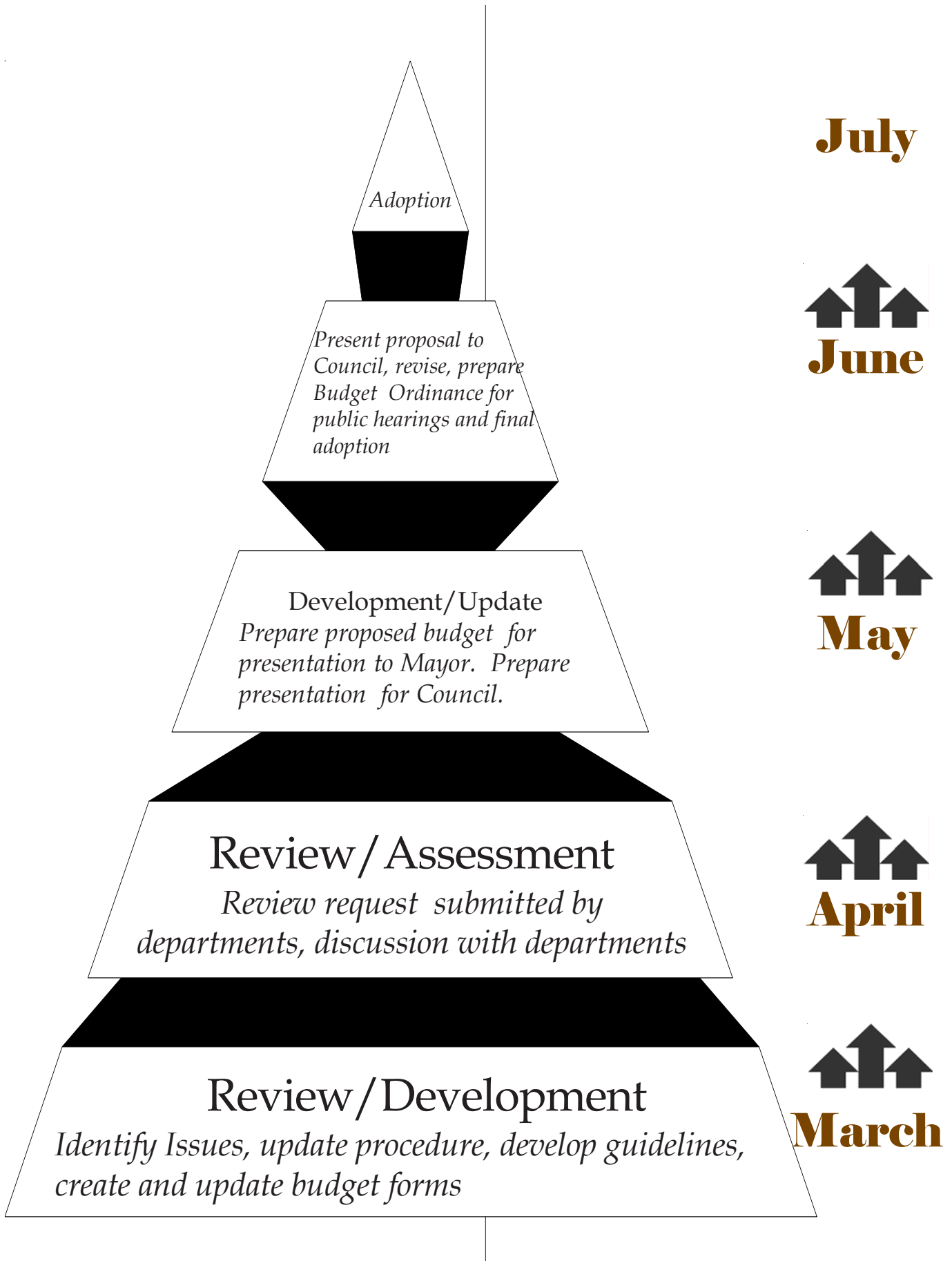
The City Finance Officer is authorized to transfer budgeted amounts within divisions within the General



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

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

# The Budget Pyramid Approach Model



S M T W T F S

January 2007

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

February 2007

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

March 2007

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

April 2007

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

May 2007

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

June 2006

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

January

16-24 Preliminary prep work for budget documents
31 Target cut off for CY actuals on budget forms

February

1-2 Budget staff prepares on-line presentation for Depts
8 Budget forms available on-line to all Depts
9 Dept Head Budget Workshop presentation
12 Salary projections distribution to Depts

March

12 Deadline for Budget submissions along with goals and accomplishments
14-30 Budget review and discussions with departments

April

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

May

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

June

12&16 Council Finance Committee review/questions

July

Budget Staff start work on CABR
FY08 Budget Council workshop
31 Council approval 1st reading

August

7 Council approval 2nd & 3rd reading
14 Budget Roll to upload new budget
21 FY08 Budget Effective

October

Capital Budget and Interceptor Sewer Budget
Budget staff finalize CABR 2008

November

6 Deadline date for CABR submission to GFOA

S M T W T F S

July 2007

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

August 2007

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

September 2007

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

October 2007

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

November 2007

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

December 2007

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

## Budget Policies

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

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

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

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

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

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

The following section outlines the budget policies adopted by the City Council for use in preparation of the City's FY 07/08 Operating Budget:

**Budget Requests for FY 08** will be submitted on a line item (Account) basis. All departments should present budget request 0% growth. The adopted FY2007 budget is the baseline. Flexibility is allowed in how this is achieved through a combination of salary and operating costs. Generally, any growth in funding for a particular line item must be fully justified and will be at the expense of some other line item, barring a specific revenue source generated to cover the additional expense.

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

**Maintain Requests** will be based upon the Projected FY 06/07 expenditures less any one-time, non-recurring expenditures.

- a. Requests for one-time, unavoidable costs that are anticipated for FY 07/08 Budget will be included in the Additional Requests with justification.
- b. Requests for recurring unavoidable increases, including such items as street lighting, utilities, pension costs, health insurance, etc., will be included in the Maintain Budget Requests.

### Personnel Issues:

- a. Maintain Requests for Salaries & Wages will include all positions authorized at the current Pay Plan Amount. Any frozen or unfunded positions in current year should remain frozen unless swapped with another position to be frozen. The Finance Office will provide projections. Adjustments should be made for frozen positions.

- b. Maintain Requests will not include any requests for funding of additional personnel.
- c. Do not include funds for pay raises or pending reclassifications. All salary adjustments will be made by the Management & Budget Staff.
- d. Budget Requests for overtime must be from a zero base, consistent with overtime ordinances, and not justified by prior year experience only.
- e. If you plan to hire temporary workers, your budget estimate should include payroll taxes. Any hiring of contract employees must stand up to IRS scrutiny. Personnel has developed guidelines to assist in determining whether a person would be an employee or contract employee
- f. Temporary staffing should be budgeted under "Salaries & Wages."
- g. NO INCREASE IN POSITIONS OR POSITION RECLASSIFICATIONS WILL BE CONSIDERED IN THE 2007-2008 BUDGET WITHOUT A CORRESPONDING REDUCTION/RECLASSIFICATION IN EXISTING POSITIONS RESULTING IN THE SAME OR REDUCED COSTS TO THE CITY.
- h. Request for new and/or additional positions (including reclassifications) must be submitted to Personnel for review no later than Friday, February 12, 2007. Forms are available in Personnel, see Jean Smith (ext. 4862).

gallon for unleaded gasoline and \$2.60 per gallon for diesel. During FY08, the fuel costs will fluctuate as the market rate changes.

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

General Pension:	6.36%
Fire & Police Pension:	23.56%

Blue Cross Healthcare premium net of employee contribution (monthly):

Individual	\$286.54
Subscriber + Child	\$487.04
Subscriber + Spouse	\$562.24
Family	\$787.81

Life Insurance Coverage: \$0.1875 per \$1,000 coverage/month. Maximum Coverage: \$50,000.

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

FICA	6.20%
Medicare	1.45%

Union Pensions:	
Operating Engineers	\$1.30/hour

Anticipated increase in utility cost during FY07  
Electricity: 4% Natural Gas 0% Water: 10%

### Renewal & Replacement:

Budget Requests will include capital operating requirements to be funded from the amount appropriated for Renewal & Replacement of Equipment. Generally, a capital operating requirement has a useful life of less than 15 years and involves a cost less than \$25,000. Items with a longer useful life and greater cost will be included in the Capital Budget. We anticipate that the FY 07/08 budget will include funding for Renewal & Replacement in the amount of \$1,200,000. An additional R&R requirement for the vehicle lease program is estimated at \$1,500,000 for FY 07/08.

All departments will include in each activity funds for vehicle repairs at City Garage. Parts will be billed by the Garage at a 25% mark-up. Vehicle maintenance cost expenses should take into consideration any additional leased vehicles. The current labor rate is \$65.00. The current price factor for fuel is \$2.50 per

### Budget Execution Guidance

1. Descriptions, Goals & Objectives, and Performance Measures for each activity for FY07 are available on the intranet. Please update, where necessary, for FY08 as they are included in the City's Comprehensive Annual Budget Report submitted to the Mayor and City Council as well as the Government Finance Officer's Association. Please return updated Descriptions and Goals & Objectives information with the budget submission on March 12, 2007. Performance Measures are due back June 30, 2007

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

3. The budget submission will not be complete or considered if Descriptions, Goals & Objectives are not submitted timely as they will become part of the decision making process for budget approval in FY08.

4. Total Budget request information for FY08 is due back to the Budget Office by Monday, March 12, 2007.

## Revenue Policies

The City of Chattanooga's revenue programs are administered by the Management & Budget Section of the Department of Finance & Administration. The Budget Section adheres to long-standing principles which insure stability and financial health. The cornerstone of these principles followed by the City is an air of conservatism. The City never has, and never will, intentionally overestimate a revenue source merely to fund a project or additional personnel. The revenue policies of the City remain fairly constant from year to year, changing to include new revenue sources and an extension of the tax base when appropriate. These revenue policies give a good insight into the reasoning being considered by the City at budget time. The policies themselves reflect the conservative approach used by the City.

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

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

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

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

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

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

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

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

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

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

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

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

## Cash Management & Investment Policy

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

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

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

### 2.1 Funds

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

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

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

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

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

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

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

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

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

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

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

**6.0 Ethics and Conflicts of Interest.**

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

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

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

**7.0 Authorized Financial Dealers and Institutions.**

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

the State of Tennessee.

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

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

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

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

### **8.0 Authorized and Suitable Investments.**

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

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

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

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

- (1) Corporate Bonds
- (2) Corporate Stocks
- (3) Foreign Government Obligations
- (4) Futures Contracts
- (5) Investments in Commodities

- (6) Real Estate
- (7) Limited Partnerships
- (8) Negotiable Certificates of Deposit

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

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

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

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

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

- (1) If the Total Collateral Pool participants hold an aggregate of less than thirty percent (30%) of the total sum of deposits held in the State of Tennessee by financial institutions, the collateral pledging level shall equal two hundred percent (200%).
- (2) If the Total Collateral Pool participants hold an aggregate of thirty percent (30%) or more of the total sum of deposits held in the State of Tennessee by financial institutions, the collateral pledging level shall equal one hundred fifteen percent (115%).
- (3) However, the collateral pledging level will be one hundred percent (100%) for any participant whose bank rating is equal to or greater than twenty-five (25) as determined from the most



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

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

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

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

**12.0 Diversification.** The City will diversify its investments by security type and institution. With the exception of U. S. Treasury securities and the Tennessee State Local Government Investment Pool, to the extent reasonably practical, given the City's policy (section 1.0) and investment objectives (sections 4.0 through 4.4), no more than 50% of the City's total investment portfolio will be invested in a single security type or with a single financial institution.

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

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

expected use of the funds.

#### **14.0 Internal Control**

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

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

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

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

Schedules in the quarterly report should include the following:

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

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

## **Debt Policies**

The City will maintain a bond retirement fund reserve which is equivalent to the amount of debt service due on tax-

supported General Obligation Bonds in the next fiscal year.

The City will not issue notes to finance operating deficits.

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

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

The City has formally adopted a new policy effective October 31, 2006.

## Reserve Policies

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

## Accounting, Auditing, and Financial Reporting Policies

An independent audit will be performed annually.

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

The City will maintain a strong internal audit capability.

## Capital Budget Policies

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

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

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

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

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

## Legal Requirements

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

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

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

*(2) statements of the bonded and other indebtedness of the municipality, including the debt redemption and interest*

requirements, the debt authorized and unissued, and the condition of the sinking fund;

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

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

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

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

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

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



# Budget Ordinance

ORDINANCE NO. 11994

AN ORDINANCE, HEREINAFTER ALSO KNOWN AS “THE FISCAL YEAR 2007-2008 BUDGET ORDINANCE”, TO PROVIDE REVENUE FOR THE FISCAL YEAR BEGINNING JULY 1, 2007, AND ENDING JUNE 30, 2008, AND APPROPRIATING SAME TO THE PAYMENT OF EXPENSES OF THE MUNICIPAL GOVERNMENT; FIXING THE RATE OF TAXATION ON ALL TAXABLE PROPERTY IN THE CITY, AND THE TIME TAXES AND PRIVILEGES ARE DUE, HOW THEY SHALL BE PAID, WHEN THEY SHALL BECOME DELINQUENT; PROVIDING FOR INTEREST AND PENALTY ON DELINQUENT TAXES AND PRIVILEGES.

WHEREAS, Pursuant to and in compliance with the provisions of the Charter of the City of Chattanooga, Tennessee, the revenue has been estimated for operating the Municipal Government for the fiscal year 2007-2008 from all sources to be as follows:

:

	Actual <u>FY06</u>	Projected <u>FY07</u>	Proposed <u>FY08</u>
<b>PROPERTY TAXES</b>			
Current Taxes on Real & Personal Property	\$80,951,652	\$83,268,102	\$85,100,000
Taxes on Real & Personal Property - Prior Years	3,678,691	3,184,494	3,200,000
<b>PAYMENTS IN LIEU OF TAXES</b>			
Chattanooga Housing Authority	43,952	23,000	25,000
Tennessee Valley Authority	1,173,831	1,333,868	1,353,877
Electric Power Board	2,901,424	2,865,083	3,014,031
Electric Power Board Telecommunications	240,139	276,635	298,091
Burner Systems	12,538	22,229	22,229
T B Wood's Inc	6,629	6,629	6,629
Regis Corporation	43,274	52,639	52,639
Chattem, Inc	15,840	15,840	15,840
Chatt Labeling System	7,745	7,745	7,745
Covenant Transport	22,570	22,571	22,571
Signal Mountain Cement	318,358	233,905	233,905
UnumProvident Life & Accident	9,781	9,775	9,775
American Plastic Ind. Inc.	68,856	57,650	57,650
Custom Baking Co.	24,300	36,904	36,904
Dupont-Sabancı Intl.	15,681	34,819	34,819
Invista	36,947	28,521	28,521
LJT of Tennessee	13,000	12,999	13,000
Kenco Group, Inc	78,658	78,909	78,909
Total Other	<u>9,215</u>	<u>16,261</u>	<u>16,346</u>
<b>TOTAL IN LIEU OF TAXES</b>	<b>5,042,741</b>	<b>5,135,982</b>	<b>5,328,481</b>
Corp Excise Taxes – State (Intangible Property)	370,000	247,210	250,000
Interest & Penalty on Current Year Taxes	112,033	97,336	100,000
Interest & Penalty on Delinquent Taxes	661,378	613,771	550,000
Delinquent Taxes Collection Fees	<u>176,303</u>	<u>145,479</u>	<u>160,000</u>
<b>TOTAL PROPERTY TAXES</b>	<b>\$90,992,798</b>	<b>\$92,692,373</b>	<b>\$94,688,482</b>

	Actual <u>FY06</u>	Projected <u>FY07</u>	Proposed <u>FY08</u>
<b>OTHER LOCAL TAXES</b>			
Franchise Taxes – ComCast Cable	\$ 1,429,828	\$ 1,496,436	\$ 1,714,568
Franchise Taxes - Century Tel	32,480	23,982	23,982
Franchise Taxes – Chattanooga Gas	293,570	255,739	250,000
Gross Receipts Taxes	3,436,880	3,677,352	3,788,000
Gross Receipts - Interest & Penalty	74,011	74,648	84,000
Liquor Taxes	1,658,004	1,736,704	1,797,500
Beer Taxes	4,735,848	4,735,848	4,855,000
Local Litigation Taxes - City Court	<u>5,241</u>	<u>6,351</u>	<u>6,000</u>
<b>TOTAL OTHER LOCAL TAXES</b>	<b>\$11,665,862</b>	<b>\$12,007,060</b>	<b>\$12,519,050</b>

<b>LICENSE, PERMITS, ETC.</b>			
Motor Vehicle Licenses	\$ 372,780	\$ 374,088	\$ 350,000
Parking Meters	471,623	482,484	0
Business Licenses (excluding Liquor)	147,025	152,525	145,000
Fees for Issuing Business Licenses & Permits	57,735	59,558	57,000
Wrecker Permits	8,770	8,509	8,500
Building Permits	1,204,762	1,429,106	1,200,000
Electrical Permits	194,494	190,000	190,000
Plumbing Permits	238,545	220,931	225,000
Street Cut-In Permits	273,624	284,441	285,000
Temporary Use Permits	2,200	2,400	3,000
Sign Permits	150,614	150,614	150,000
Taxi Permits	3,265	3,700	3,700
Liquor By the Drink Licenses	122,260	125,116	120,000
Hotel Permits	3,350	1,391	2,000
Gas Permits	6,829	6,745	7,000
Liquor By the Drink – Interest & Penalty	1,450	1,050	1,200
Plumbing Examiner Fees & Licenses	25,362	35,000	35,000
Electrical Examiner Fees & Licenses	33,035	25,000	35,000
Gas Examination Fees & Licenses	30,332	45,000	45,000
Mechanical Code Permits	84,776	82,084	70,000
Permit Issuance Fees	61,311	57,889	57,000
Beer Application Fees	95,767	99,753	95,000
Annual Electrical Contractor License	66,600	70,150	64,000
Penalty-electrical fees & licenses	688	404	500
Exhibitor's Fees	2,867	1,508	2,000
Mechanical Exam Fees & Licenses	65,100	64,060	62,000
Business Licenses – Suspense	5,804	6,246	5,800
Miscellaneous	22,641	19,087	16,000
Subdivision Review/Inspection Fees	<u>59,213</u>	<u>25,985</u>	<u>30,000</u>
<b>TOTAL LICENSES, PERMITS, ETC.</b>	<b>\$ 3,812,822</b>	<b>\$ 4,024,824</b>	<b>\$ 3,264,700</b>

<b>FINES, FORFEITURES, AND PENALTIES</b>			
City Court Fines	\$ 22,836	\$ 20,710	\$ 25,000
Criminal Court Fines	215,974	211,741	220,000
Parking Ticket Fines	555,778	554,391	550,000
City Fines-Speeding	300,001	251,272	250,000
City Fines-Other Driving Offenses	224,816	238,922	225,000
City Fines-Non Driving Offenses	30,161	34,574	30,000
Air Pollution Penalties	7,071	6,500	6,000
Miscellaneous	7,547	5,628	4,000
Delinquent Parking Tickets	51,923	52,305	50,000
Delinquent Tickets – Court Cost	<u>56,296</u>	<u>57,319</u>	<u>50,000</u>
<b>TOTAL FINES, FORFEITURES AND PENALTIES</b>	<b>\$ 1,472,403</b>	<b>\$ 1,433,362</b>	<b>\$ 1,410,000</b>

<b>REVENUES FROM USE OF MONEY OR PROPERTY</b>			
Interest on Investments	\$2,414,180	\$2,900,000	\$3,000,000

	Actual <u>FY06</u>	Projected <u>FY07</u>	Proposed <u>FY08</u>
Sale of City Owned Property	1,303,914	550,000	50,000
Sale of Back Tax Lots	<u>31,518</u>	<u>25,000</u>	<u>30,000</u>
TOTAL FROM USE OF MONEY OR PROPERTY	\$3,749,612	\$3,475,000	\$3,080,000
<b>REVENUES FROM OTHER AGENCIES</b>			
Local Option Sales Taxes-General Fund	\$25,063,557	\$26,376,847	\$27,432,000
State Beer Taxes	77,352	83,504	85,000
Hall Income Taxes	3,071,346	2,200,000	2,700,000
State Sales Taxes	10,379,781	11,166,694	11,500,000
State Mixed Drink Taxes	1,540,706	1,748,324	1,765,800
State Gas Inspection Fees	207,355	343,002	350,000
State Maintenance of Streets	346,188	207,355	200,000
State Alcoholic Beverage Taxes	80,418	90,248	85,000
Hamilton County – Radio & Electronics	160,538	170,211	148,794
Hamilton County Ross' Landing/Plaza	715,339	730,663	846,378
Hamilton County - SWAT Reimbursement	2,500	-	-
State – Specialized Training Funds	350,698	416,187	379,500
State – Telecommunication Sales Taxes	26,861	25,971	26,366
State - Tax Mitigation	53,394	-	-
TEMA Flood Recovery	-	78,166	-
DOJ — Bulletproof Vest Program	<u>-</u>	<u>750</u>	<u>-</u>
TOTAL FROM OTHER AGENCIES	\$42,076,033	\$43,637,922	\$45,518,838
<b>SERVICE CHARGES FOR CURRENT SERVICES</b>			
Current City Court Costs	\$210,455	\$219,528	\$210,000
Court Commissions	9,648	8,146	8,000
Clerk's Fees	901,079	947,045	912,000
Current State Court Costs	2,534	2,781	3,000
Court Administrative Costs	22,116	22,654	24,000
Service of Process	1,524	543	1,500
Processing of Release Forms	11,069	11,587	12,000
Charges for Services - Electric Power Board	7,200	7,200	7,200
Variance Request Fees	7,550	6,550	8,000
Fire & Ambulance Service Fees	268	284	300
Warner/Montague Park Ballfield Fees	6,705	1,964	4,000
Fitness Center	34,207	37,218	35,000
Arts & Culture	7,142	9,386	8,000
Skateboard Park	20,118	66,034	65,000
Kidz Kamp	93,280	85,000	85,000
Therapeutic Kamp Fees	3,409	180	3,000
Champion's Club	26,344	26,344	25,000
Construction Board of Appeals	1,450	1,745	1,500
Zoning Letter	8,100	10,200	8,000
Sign Board of Appeals	3,800	5,291	4,000
Certificates of Occupancy	20,065	19,178	20,000
Sewer Verification Letter	700	436	500
Modular Home Site Investigation	50	200	-
Plan Checking Fees	174,194	340,957	225,000
Phased Construction Plans Review	22,857	13,291	9,000
Cell Tower Site/Location Review	4,500	9,000	5,000
Memorial Auditorium Credit Card Fees	20,831	28,971	25,000
Tivoli Credit Card Fees	12,224	12,224	12,000
Preservation Fees	125,390	125,390	125,000
Sports Program Fees	3,391	5,569	4,000
Non-Traditional Program Fees	5,054	4,375	5,000
OutVenture Fees	16,136	18,000	18,000
Police Reports: Accidents, etc. Fees	123,258	116,591	120,000

	<u>Actual FY06</u>	<u>Projected FY07</u>	<u>Proposed FY08</u>
Photo/ID Card Fees	4,203	5,917	4,000
Dead Animal Pick Up Fees	7,117	6,939	7,000
General Pension Admin. Costs & Other Misc.	25,225	25,100	25,000
Credit Card Processing Fees	35,323	46,752	40,000
Code Compliance Letter Fees	1,625	250	-
Park Event Fee	<u>2,525</u>	<u>1,400</u>	<u>1,000</u>
<b>TOTAL SERVICE CHARGES</b>	<b>\$ 1,982,665</b>	<b>\$ 2,250,220</b>	<b>\$ 2,070,000</b>
<b>MISCELLANEOUS REVENUE</b>			
Land & Building Rents	\$ 87,149	\$ 86,845	\$ 87,000
Dock Rental	12,782	16,713	16,000
Payroll Deduction Charges	4,865	5,896	5,000
Indirect Cost	2,485,866	2,485,866	2,485,866
Plans and Specification Deposits	4,035	6,671	4,000
Condemnation	44,592	51,286	45,000
Memorial Auditorium Rents	191,321	191,321	190,000
Memorial Auditorium Concessions	32,446	38,420	35,000
Tivoli Rents	164,325	164,325	160,000
Tivoli Concessions	22,699	22,699	23,000
Swimming Pools	49,143	61,333	55,000
Park Concessions	9,375	9,375	5,000
Recreation Center Rental	50,919	56,311	50,000
Carousel Ridership	70,169	78,971	70,000
Walker Pavilion Rents	12,091	19,145	15,000
Coolidge Park Table Rents	12,516	8,291	10,000
Recreation Center Concessions	15,876	16,105	15,000
Auditorium Box Office	89,698	134,688	105,000
Tivoli Box Office	45,891	59,129	50,000
Sale of Equipment	56,387	-	-
Loss & Damage	169,673	83,645	75,000
Sale of Scrap	5,009	30	-
Miscellaneous Revenue	207,894	208,743	212,000
Purchase Card Rebate	14,037	10,588	12,000
Ross' Landing Rent	5,675	5,455	6,000
Greenway Facilities Rent	10,551	12,879	12,000
Outside Sales – Radio Shop	89,066	109,734	128,565
Memorial Auditorium OT Reimbursement	11,823	11,823	12,000
Tivoli Theatre OT Reimbursement	<u>7,509</u>	<u>7,509</u>	<u>7,500</u>
<b>TOTAL MISCELLANEOUS REVENUE</b>	<b>\$ 3,983,382</b>	<b>\$ 3,963,796</b>	<b>\$ 3,890,931</b>
<b>TOTAL GENERAL FUND REVENUE</b>	<b>\$159,735,577</b>	<b>\$163,484,557</b>	<b><u>\$166,442,000</u></b>

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 2007 at a rate of \$2.202 upon every \$100.00 in assessed value of such taxable



property; and to the extent applicable there is also levied a tax at the same rate upon every \$100.00 of Merchant and other Ad Valorem within the corporate limits of the City of Chattanooga, Tennessee.

SECTION 2. That the assessment made by the Assessor of Property of Hamilton County, Tennessee, and by the Tennessee Regulatory Agency for 2007 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, 2007, and shall become delinquent MARCH 1, 2008, after which date unpaid taxes shall bear interest at twelve percent (12%) per annum, and a penalty of six percent (6%) per annum, plus other penalties as provided by law, which shall be paid by the taxpayer; provided, that except for taxpayers receiving tax relief under T.C.A. Sections 67-5-702 through 67-5-705.

SECTION 4. That the provisions of the Business Tax Act, Tennessee Code Annotated section 67-4-701, et seq., relative to the authorization of local taxes upon the privilege of engaging in certain types of business activities be and are hereby adopted by reference, and there is hereby levied a Business Tax on all businesses taxable by municipalities under Chapter 387, Public Acts of 1971, as amended, at the maximum rates specified therein. The City Treasurer is authorized and directed to collect such taxes as are authorized by said Act to be collected by the City of Chattanooga, a municipality, together with such interest and penalties as may become due thereon, at the maximum rate provided by law. In addition to said taxes, the City Treasurer is hereby authorized and directed to collect a fee of Five and 00/100 Dollars (\$5.00) upon the issuance of any privilege license under said Business Tax Act and also upon receipt of each payment of the Gross Receipts tax authorized by said Act, except that this fee may not be charged persons paying the annual minimum tax under the provisions of Part 7, Chapter 4, Title 67, of the Tennessee Code Annotated, if paid on the same date as the respective and related return is filed.

SECTION 5. That the budgets of the various departments, agencies, boards, commissions, offices, divisions, or branches of Municipal Government for the fiscal year beginning July 1, 2007, 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

	FY06	FY07	FY08
	<u>Actual</u>	<u>Projected</u>	<u>Proposed</u>
Department of Finance & Administration	\$ 8,066,834	\$ 3,385,315	\$3,920,893
Department of Police	37,831,066	39,917,976	42,236,116
Department of Fire	24,200,937	24,126,180	27,604,390
Department of Public Works	28,686,559	29,963,375	30,575,023
Department of Parks & Recreation	9,833,986	10,631,164	11,395,870
Department of Personnel	6,113,618	6,046,549	6,833,709
Department of Neighborhood Services	1,414,522	1,737,132	2,016,781
General Government & Supported Agencies	34,778,006	44,553,305	37,704,641
Executive Department	1,203,834	1,376,579	1,787,131
Department of Education, Arts, & Culture	<u>1,660,920</u>	<u>2,111,535</u>	<u>2,367,446</u>
TOTAL	\$153,790,282	\$163,849,110	<u>\$166,442,000</u>

	<u>Actual</u> <u>FY06</u>	<u>Projected</u> <u>FY07</u>	<u>Proposed</u> <u>FY08</u>
<b>DEPARTMENT OF FINANCE &amp; ADMINISTRATION</b>			
Finance Office	\$ 1,721,504	\$ 1,819,971	\$ 2,114,542
City Treasurer	582,718	635,680	697,618
City Court Clerk – Operations	838,105	804,664	983,733
City Court Clerk’s Office – Space Cost	115,516	125,000	125,000
Information Services	2,473,495	-	-
Telephone System	190,157	-	-
Telecommunications Operations	139,012	-	-
Purchasing	874,367	-	-
Building Maintenance	546,146	-	-
Chattanooga Mobile Communication Services	429,976	-	-
Real Estate – Administration	115,752	-	-
Real Estate – Property Maintenance	40,085	-	-
<b>TOTAL</b>	<b>\$ 8,066,834</b>	<b>\$ 3,385,315</b>	<b>\$ 3,920,893</b>
<b>DEPARTMENT OF POLICE</b>			
Chief of Police	\$ 2,093,417	\$ 2,518,372	\$ 1,993,701
Uniform Services Command Office	317,249	294,876	216,489
Sector 1	6,399,144	7,001,992	7,183,403
Sector 2	3,835,291	3,931,499	4,208,596
Sector 3	4,040,015	4,328,559	4,481,172
Community Services	241,128	295,802	287,902
Special Operations Division	1,666,147	1,804,198	2,181,344
Animal Services	966,199	1,088,923	1,114,572
Park Security	375,004	115,768	83,971
Investigative Services	6,123,070	6,166,263	5,499,816
School Resource Officers	-	-	-
Support Services	185,516	175,375	172,438
Training Division	2,212,193	2,582,407	5,258,567
Technical Services	1,279,204	1,309,704	1,566,129
Operation Support Services	4,114,777	4,458,860	4,354,055
Budget & Finance	615,452	732,366	688,532
Facilities, Securities & Fleet Mgmt	3,367,261	3,113,012	2,945,429
<b>TOTAL</b>	<b>\$ 37,831,066</b>	<b>\$ 39,917,976</b>	<b>\$42,236,116</b>
<b>DEPARTMENT OF FIRE</b>			
Fire Operations	\$ 23,920,021	\$ 23,825,809	\$27,303,390
Utilities	280,916	300,371	301,000
<b>TOTAL</b>	<b>\$ 24,200,937</b>	<b>\$ 24,126,180</b>	<b>\$27,604,390</b>
<b>DEPARTMENT OF PUBLIC WORKS</b>			
Administration	\$ 969,255	\$ 921,761	\$923,648
City Engineer	1,742,760	1,887,315	2,031,890
Emergency	738,908	752,081	620,740
Sewer Construction & Maintenance	2,109,612	2,082,725	2,221,159
Street Cleaning	2,124,524	2,474,556	2,521,188
City Wide Services	938,622	926,052	889,321
Waste Pick-up Brush	2,476,508	2,702,068	3,001,422
Waste Pick-up Garbage	3,678,676	3,564,710	4,095,159
Municipal Forestry	446,725	539,025	557,527
Land Development Office	2,652,908	2,854,959	2,698,509
Board of Plumbing Examiners	2,641	2,300	2,250
Board of Electrical Examiners	26,403	23,445	25,000
Board of Mechanical Examiners	1,301	2,703	2,900
Board of Gas Fitters	2,616	3,250	3,250
Board of Appeals & Variances	9,609	12,840	12,700
Traffic Engineering Administration	685,784	751,529	734,348

	Actual <u>FY06</u>	Projected <u>FY07</u>	Proposed <u>FY08</u>
Street Lighting	2,722,957	2,785,228	2,806,241
Traffic Control	1,611,649	1,751,313	1,853,009
Public Works Utilities	159,540	139,191	155,500
Brainerd Levee 1, 2, 3	20,158	38,050	55,800
Orchard Knob Storm Station	26,948	28,180	33,900
Minor Storm Station	8,087	7,400	22,800
Waste Disposal Fee	4,846,415	5,028,742	4,622,810
Water Quality Management Subsidy	<u>683,952</u>	<u>683,952</u>	<u>683,952</u>
TOTAL	\$28,686,559	\$29,963,375	\$30,575,023

#### DEPARTMENT OF PARKS & RECREATION

Administration	\$ 623,363	\$ 475,255	\$ 552,419
Public Information	67,526	94,315	96,477
Senior Neighbors . . . . . A.O.	58,916	58,916	58,916
Greater Chattanooga Sports Committee. A.O.	30,000	75,000	75,000
Inner City Ministry . . . . . A.O.	18,500	18,500	18,500
Outdoor Chattanooga	131,096	173,067	199,355
Skatepark	13,178	78,755	131,412
Recreation Facility Management	3,377,086	3,393,746	3,650,417
Fitness Center	260,799	277,715	215,398
Urban & Community Recreation	80,114	192,094	188,115
OutVenture	99,393	134,783	130,324
Sports	29,043	59,613	37,613
Champion's Club	230,739	241,193	239,419
Aquatics	164,538	185,921	178,499
Therapeutic Recreation	67,354	99,459	40,049
Parks & Athletic Fields	775,521	798,248	747,903
Tennessee Riverpark – Downtown	1,077,136	1,242,989	1,446,844
Buildings & Structures	855,197	891,295	879,055
Carousel Operations	97,616	119,530	98,765
Parks & Facilities	504,627	547,028	678,985
Landscape	360,850	441,235	462,514
Tennessee Riverpark Security	-	-	195,017
City Wide Security	77,733	141,310	137,401
Athletic Facilities	368,794	360,873	421,059
Chattanooga Zoo	<u>464,867</u>	<u>530,324</u>	<u>516,414</u>
TOTAL	\$ 9,833,986	\$ 10,631,164	\$11,395,870

#### DEPARTMENT OF PERSONNEL

Administration	\$ 1,210,463	\$ 1,040,315	\$ 1,257,150
Wellness Initiative	261,640	118,551	-
Physicals	108,590	10,000	10,000
Employee Insurance Program	4,114,148	4,307,690	4,992,044
Employee Insurance Office	343,797	491,393	495,915
Job Injuries	<u>74,980</u>	<u>78,600</u>	<u>78,600</u>
TOTAL	\$ 6,113,618	\$ 6,046,549	\$ 6,833,709

#### DEPARTMENT OF NEIGHBORHOOD SERVICES & COMMUNITY DEVELOPMENT

Neighborhood Services - Administration	\$ 328,316	\$ 426,417	\$ 519,694
Grants Administration	104,431	72,716	78,058
Codes, Community Svcs & Neigh. Relations	728,192	1,151,200	1,332,229
Human Rights	32,659	-	-
Neighborhood Relations & Support Services	220,924	-	-
Neighborhood Partners Projects	<u>-</u>	<u>86,800</u>	<u>86,800</u>
TOTAL	\$ 1,414,522	\$ 1,737,132	\$ 2,016,781

	<u>Actual</u> <u>FY06</u>	<u>Projected</u> <u>FY07</u>	<u>Proposed</u> <u>FY08</u>
<b>DEPARTMENT OF EXECUTIVE BRANCH</b>			
Mayor's Office	\$ 956,316	\$ 997,251	\$ 938,761
Asset Management	109,079	-	-
Multicultural Affairs	70,069	221,616	459,296
Office Of Faith Based Initiatives	68,371	157,712	329,074
Great Ideas Competition	<u>0</u>	<u>-</u>	<u>60,000</u>
<b>TOTAL</b>	<b>\$ 1,203,834</b>	<b>\$ 1,376,579</b>	<b>\$ 1,787,131</b>
<b>DEPARTMENT OF EDUCATION, ARTS, &amp; CULTURE</b>			
Administration	\$ 226,999	\$ 299,376	\$ 407,878
Memorial Auditorium	448,501	481,416	478,187
Civic Facilities Concessions	25,230	32,662	49,048
Tivoli Theatre	307,338	298,224	318,022
Civic Facilities Administration	567,752	666,509	739,597
North River Civic Center	84,782	177,278	99,878
Eastgate Center	-	103,621	124,455
Heritage House	319	52,449	72,426
Cultural Arts	<u>-</u>	<u>-</u>	<u>77,955</u>
<b>TOTAL</b>	<b>\$ 1,660,920</b>	<b>\$ 2,111,535</b>	<b>\$ 2,367,446</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**

	<u>FY06</u> <u>Actual</u>	<u>FY07</u> <u>Projected</u>	<u>FY08</u> <u>Proposed</u>
City Council	\$ 619,012	\$ 648,769	\$ 708,603
Air Pollution Control Bureau . . . . . A.S.F.	270,820	270,820	270,820
Allied Arts Council. . . . . A.O.	250,000	155,000	255,000
Association of Visual Artists . . . . . A.O.	15,000	-	-
Chattanooga Regional History Museum. . . . . A.O.	24,000	24,000	24,000
Audits, Dues, & Surveys	138,349	245,189	206,757
Capital Improvements	3,500,000	7,982,285	-
CARCOG & Economic Development District . . . A.O.	31,111	31,111	31,111
CARTA Subsidy . . . . . A.O.	3,415,300	3,665,300	3,738,606
Carter Street Corporation . . . . . A.O.	-	150,000	200,000
Carter Street Lease Agreement . . . . . A.O.	1,415,389	-	-
C-HC Bicentennial Public Library . . . . . A.S.F.	2,487,660	2,487,660	2,487,660
Chatt. African-American Museum/Bessie Smith.A.O.	70,000	70,000	70,000
Chatt. African-American Museum Bldg. Maint .A.S.F.	55,825	57,019	57,019
Chattanooga Neighborhood Enterprises . . . . .A.O.	1,500,000	1,500,000	1,000,000
Chattanooga Area Urban League . . . . . A.O.	50,000	50,000	50,000
Chattanooga Water Quality Management Fee.A.S.F.	80,528	75,000	73,000
Children's Advocacy Center . . . . . A.O.	30,000	30,000	30,000
Choose Chattanooga. . . . . A.O.	-	-	25,000

	<u>Actual</u> <u>FY06</u>	<u>Projected</u> <u>FY07</u>	<u>Proposed</u> <u>FY08</u>
311 Call Center	379,857	461,372	496,279
City Court (Judicial) #1	298,490	345,348	357,441
City Court (Judicial) #2	298,247	334,006	333,057
Community Foundation Scholarships. . . . . A.O.	160,000	160,000	160,000
Community Impact Fund. . . . . A.O.	-	250,000	300,000
Contingency Fund	560,261	100,000	2,298,118
Debt Service Fund . . . . . A.S.F.	9,801,307	11,567,051	9,392,174
Downtown Partnership . . . . . A.O.	140,000	100,000	100,000
Election Expense	26,062	24,961	-
General Services			
Administration	-	276,277	417,955
Purchasing	-	779,950	752,948
Building Maintenance	-	574,644	700,752
Chatt Mobile Communication Services	-	442,698	454,623
Real Estate	-	48,824	31,500
Property Maintenance	-	33,817	43,300
Farmer's Market	-	2,703	4,100
Homeless Health Care Center . . . . . A.O.	17,500	17,500	17,500
Human Services . . . . . A.S.F.	1,333,477	1,333,477	1,333,477
Intergovernmental Relations	341,809	237,485	327,000
City Attorney's Office			
Administration	980,859	1,068,974	1,108,441
Liability Insurance Fund . . . . . A.S.F.	1,650,000	900,000	800,000
Renewal & Replacement	1,440,314	2,017,897	2,700,000
Unemployment Insurance	48,325	50,000	50,000
Regional Planning Agency . . . . . A.S.F.	942,817	942,817	942,817
Scenic Cities Beautiful . . . . . A.S.F.	22,888	22,888	22,888
Tuition Assistance Program	14,336	17,250	20,000
Tennessee RiverPark . . . . . A.O.	1,037,336	1,175,000	1,229,321
Finley Stadium	25,000	25,000	-
Railroad Authority. . . . . A.O.	20,000	20,000	20,000
Chatt. Community Resource Center	775,951	30,525	-
Tenn Valley Railroad Museum	28,904	-	-
Enterprise South Nature Park	-	104,282	168,034
Go Fest	-	25,000	25,000
Front Porch Alliance. . . . . A.O.	-	-	32,000
Stop The Madness. . . . . A.O.	-	100,000	100,000
Waterfront Management Agreement	-	40,000	-
Information Services	-	2,572,623	2,755,025
Telephone System	-	179,901	180,900
Telecommunication Operations	-	145,047	151,159
Internal Audit	321,272	423,835	491,256
Enterprise Center. . . . . A.O.	100,000	100,000	100,000
WTCL-TV-Channel 45 . . . . . A.O.	60,000	60,000	60,000
TOTAL	<u>\$ 34,778,006</u>	<u>\$ 44,553,305</u>	<u>\$ 37,704,641</u>

SECTION 6. That there be and is hereby established a budget for each of the following special funds for Fiscal Year 2007-2008

1108 MUNICIPAL GOLF COURSE FUND

	FY06 <u>Actual</u>	FY07 <u>Projected</u>	FY08 <u>Proposed</u>
<b>ESTIMATED REVENUE</b>			
Pro Shop	\$ 151,910	\$154,781	\$ 138,740
Green Fees	749,715	783,755	765,181
Memberships	134,724	134,000	146,323
Cart Rentals	388,426	412,785	510,640
Food	59,836	59,726	65,699
Beverage	101,636	103,203	122,674
Property Rental	<u>4,400</u>	<u>4,000</u>	<u>-</u>
Total	\$1,590,647	\$1,652,250	\$1,749,257

**APPROPRIATIONS**

Brainerd	836,308	792,584	864,780
Brown Acres	<u>827,379</u>	<u>843,780</u>	<u>884,477</u>
Total	\$1,663,687	\$1,636,364	\$1,749,257

1119 ECONOMIC DEVELOPMENT/EDUCATION FUND

<b>ESTIMATED REVENUE</b>			
City – Only Sales Tax	\$10,153,916	\$10,616,773	\$10,935,000
TDZ – State Sales Tax	427,823	-	-
TDZ – County Sales Tax	<u>69,252</u>	<u>47,635</u>	<u>-</u>
Total	\$10,650,991	\$10,664,408	\$10,935,000

**APPROPRIATIONS**

Economic Development Capital Projects	2,664,000	1,165,275	1,277,345
Appropriation to Capital from Fund Balance	-	842,577	-
Chatt African-American Chamber of Commerce	150,000	150,000	150,000
Chattanooga Chamber of Commerce	400,000	400,000	450,000
Business Development Initiative	75,000	75,000	-
Chattanooga Opportunity Fund	472,213	-	-
Bank Charges	7,950	5,300	-
Lease Payments	5,532,337	8,651,150	9,657,655
Less: Chattanooga Lease Payment offset	-	( 735,308)	( 600,000)
Tourist Development –Debt Service	<u>497,075</u>	<u>47,635</u>	<u>-</u>
Total	\$9,798,575	\$10,601,629	\$10,935,000

2102 HUMAN SERVICES DEPARTMENT

**ESTIMATED REVENUE**

Federal – State Grants	\$11,729,508	\$11,500,000	\$11,648,535
City of Chattanooga	1,333,477	1,333,477	1,333,477
Contributions & Parent Fees	90,341	100,328	60,920
Interest Income	155,841	19,846	50,000
Day Care Fees	143,621	100,871	50,000
Fund Balance	<u>272,709</u>	<u>261,777</u>	<u>292,152</u>
Total	\$13,725,497	\$13,316,299	\$ 13,435,084

**APPROPRIATIONS**

Administration	\$1,038,336	\$ 1,153,865	\$ 891,640
Headstart	8,101,851	7,291,920	7,784,522
Day Care	846,308	858,639	843,448
Weatherization	366,290	324,105	378,750

	Actual <u>FY06</u>	Projected <u>FY07</u>	Proposed <u>FY08</u>
Foster Grandparents	493,002	511,937	462,384
LIEAP	1,464,389	2,076,721	2,101,908
CSBG	708,544	748,469	774,129
Occupancy	70	-	-
Title II Commodities	123,667	129,374	40,435
Emergency Food and Shelter	32,267	39,199	37,000
Human Services Program	456,206	71,881	28,000
CDBG-Homeless Utility Deposit Asst.	2,400	5,314	-
Chambliss Home (per year for five years)	20,000	20,000	20,000
City General Relief	<u>72,167</u>	<u>84,875</u>	<u>72,868</u>
Total	\$13,725,497	\$13,316,299	\$13,435,084

2103 NARCOTICS FUND

ESTIMATED REVENUE

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

APPROPRIATIONS

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

2104 STATE STREET AID

ESTIMATED REVENUE

State of Tennessee	\$ 4,366,625	\$ 4,374,279	\$ 4,400,000
Fund Balance	300,000	300,000	300,000
State Maintenance of Streets	-	38,873	35,000
Investment Income	<u>57,315</u>	<u>58,400</u>	<u>50,000</u>
Total	\$ 4,723,940	\$ 4,771,552	\$ 4,785,000

APPROPRIATIONS

Operations	<u>\$ 4,772,020</u>	<u>\$ 4,605,957</u>	<u>\$ 4,785,000</u>
Total	\$ 4,772,020	\$ 4,605,957	\$ 4,785,000

2105 COMMUNITY DEVELOPMENT FUND

ESTIMATED REVENUE

Federal	3,486,029	4,038,285	3,185,941
Miscellaneous	<u>999,800</u>	<u>1,743,578</u>	<u>1,911,000</u>
Total	\$4,485,829	\$5,781,863	\$5,096,941

APPROPRIATIONS

Administration	413,945	410,000	583,265
Chattanooga Neighborhood Enterprise	1,199,467	1,327,642	1,492,156
Prior Yr Economic Dev Projects	2,345,083	3,100,000	2,121,520
Transfers	<u>1,045,411</u>	<u>912,629</u>	<u>900,000</u>
Total	\$5,003,906	\$5,750,271	\$5,096,941

	Actual <u>FY06</u>	Projected <u>FY07</u>	Proposed <u>FY08</u>
2106	HOTEL/MOTEL TAX FUND		
ESTIMATED REVENUE			
Occupancy Tax	<u>\$3,640,108</u>	<u>\$3,678,163</u>	<u>\$3,750,000</u>
Total	\$3,640,108	\$3,678,163	\$3,750,000

APPROPRIATIONS

21st Century Waterfront Capital Fund	\$1,868,200	-	-
Other Waterfront Capital Fund	-	650,000	428,850
Hotel/Motel Collection Fee	71,889	73,563	75,000
Debt Service	1,052,741	3,183,498	3,216,150
Hamilton County	<u>30,000</u>	<u>30,000</u>	<u>30,000</u>
Total	\$3,022,830	\$3,937,061	\$3,750,000

3100 DEBT SERVICE FUND

ESTIMATED REVENUE

General Fund	\$ 9,801,307	\$ 11,567,051	\$ 9,392,174
911 Emergency Communications	200,000	200,000	200,000
Homeland Security Grant (911)	608,759	608,759	608,760
Hamilton County	762,683	751,683	660,981
CDBG (Fannie Mae Loan)	595,847	663,899	648,179
Safety Capital (Fire Loan)	3,085	3,887	5,639
Hotel/Motel Tax	1,123,696	3,195,403	3,216,151
Hotel/Motel Capitalized Interest	1,628,439	-	-
Other Sources	81,137	-	-
Use of Fund Balance	<u>-</u>	<u>-</u>	<u>567,100</u>
Total	\$ 14,804,953	\$ 16,990,682	\$ 15,298,984

APPROPRIATIONS

Principal	\$ 7,735,136	\$ 8,453,069	\$ 8,383,644
Interest	6,329,621	6,757,463	6,845,340
Bank Service Charges	<u>72,917</u>	<u>70,738</u>	<u>70,000</u>
Total	\$ 14,137,674	\$ 15,281,270	\$ 15,298,984

5200 SOLID WASTE & SANITATION FUND

ESTIMATED REVENUE

Landfill Tipping Fees	\$ 591,567	\$ 543,237	482,275
Permits	2,254	28,612	3,500
State of Tennessee Household Hazardous Waste Grant	43,929	85,000	85,000
State of Tennessee Recycle Rebate	32,602	18,007	60,000
City Tipping Fees	4,846,415	5,028,742	4,622,810
Sale of Scrap Metal	64,486	56,117	-
Investment Income	288,110	291,271	344,870
Miscellaneous	<u>41,380</u>	<u>30,224</u>	<u>-</u>
Total	\$5,910,743	\$ 6,081,210	\$ 5,598,455

APPROPRIATIONS

Recycle	\$ 494,444	\$ 617,808	\$ 598,572
Waste Disposal – Summit Monitoring	181,232	59,811	344,870
Waste Disposal – City Landfill	1,055,485	976,489	963,483



	Actual <u>FY06</u>	Projected <u>FY07</u>	Proposed <u>FY08</u>
Wood Recycle	613,908	615,383	576,123
Solid Waste Reserve	-	-	535,625
Debt Service	-	-	
Principal	1,910,211	2,018,242	1,108,781
Interest	1,283,214	1,244,766	1,346,001
Household Hazardous Waste	<u>100,139</u>	<u>125,000</u>	<u>125,000</u>
Total	\$ 5,638,633	\$ 5,657,499	\$ 5,598,455

5300

WATER QUALITY MANAGEMENT FUND

ESTIMATED REVENUE

Water Quality Fee	\$ 5,503,635	\$ 5,049,504	\$ 4,473,434
Land Disturbing Fee	55,910	45,326	50,000
Other	170,912	69,686	60,000
General Fund Subsidy	683,952	683,952	683,952
Fund Balance	<u>2,100,000</u>	<u>1,559,565</u>	<u>1,500,000</u>
Total	\$ 8,514,409	\$ 7,408,033	\$ 6,767,386

APPROPRIATIONS

Water Quality Administration	\$ 1,464,414	\$ 1,496,736	\$ 2,265,832
Water Quality Operations	1,249,573	1,317,654	1,465,885
Renewal & Replacement	108,359	15,865	46,273
Debt Service			
Principal	853,037	1,506,799	818,871
interest	1,436,085	757,694	670,525
Appropriation to Capital Project Fund	<u>2,100,000</u>	<u>1,565,559</u>	<u>1,500,000</u>
Total	\$ 7,211,468	\$ 6,660,307	\$ 6,767,386

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

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

SECTION 7(a). That all persons in the General Pay Plan, and the Fire and Police Pay Plans within the "City of Chattanooga Classification System" and covered by the "Pay Plans" on the effective date of this Ordinance shall receive a three percent (3%) increase in pay in addition to the amount they were being paid on June 30, 2007. The above pay provisions may be waived only by the authority of the Mayor on a case-by-case basis. This raise shall be retroactive to July 1, 2007, for those persons employed by the City on July 1, 2007, and still employed by the City. This retroactive raise shall also be available and paid to each person who has retired from City employment during the period of July 1, 2007, through the effective date of this Ordinance. The basis of computing such retroactive pay shall be the period July 1, 2007, through their final employment date. Persons who have left City employment for any reason other than retirement prior to the effective date of this Ordinance

shall not be eligible for retroactive pay. However, a Department head can certify that an employee is not qualified for a pay increase. Also, all persons within the “City of Chattanooga Classification System” but not covered by the “Pay Plans” shall receive a three percent (3%) increase in pay effective July 1, 2007. Permanent part-time employees shall receive a three percent (3%) increase.

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

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

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

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

Funded		Position Name		Rate	Period
DEPARTMENT OF GENERAL GOVERNMENT					
OFFICE OF CITY ATTORNEY					
C00150	1	City Attorney		48	B
C00XXX	1	Assistant City Attorney (Part time)		\$50,000/yr	B
CITY COURT (JUDICIAL) – First Division					
C00152	2	City Court Officer	(each)	11	B
C00153	1	Judicial Assistant		\$23.30H	B
C20010	1	City Judge		*	B
CITY COURT (JUDICIAL) – Second Division					
C00152	2	City Court Officer	(each)	11	B
C00153	1	Judicial Assistant		\$23.30H	B
C20010	1	City Judge		*	B

\* The City Judges shall be paid the same salary as the General Sessions Judges of Hamilton County, Tennessee.

### CITY COUNCIL

C00159	1	Clerk to Council		NP	B
C00160	1	Management Analyst		NP	B
C00161	1	Assistant Clerk to Council		22	B
C00163	1	Council Secretary		15	B
C20100	1	Council Chairperson		***	B
C20200	1	Council Vice Chairperson		**	B
C20300	7	Council Member	(each)	*	B

\* Members of the Council shall be paid fifteen percent (15%) of the Mayor's Salary.

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

\*\*\* The Chairperson shall be paid fifteen percent (15%) of the Mayor's salary plus an additional \$5,000.00

### 311 CALL CENTER

C02106	1	Customer Service Representative Sr		8	B
C02107	8	Customer Service Representative	(each)	7	B
C02108	1	Customer Service Coordinator		15	B
C02109	1	Assistant Customer Service Coordinator		10	B

### INTERNAL AUDIT/ PERFORMANCE REVIEW

C00084	3	Internal Auditor		23	B
C01204	1	Administrative Secretary		9	B
C02117	1	Lead Auditor		24	B
C02118	1	Director of Internal Audit		45	B

### INFORMATION SERVICES

C00105	1	IT Project Leader		25	B
C00106	1	Web Information Coordinator		19	B
C00107	1	Chief Information Officer		43	B
C00108	1	Application Services Manager		32	B
C00109	1	Deputy Chief Information Officer		32	B
C00110	1	Network Analyst		20	B
C00113	1	Manager, IS Support Systems		28	B
C00114	1	Network Engineer		19	B
C00115	2	System & Data Base Specialist, Sr.	(each)	25	B
C00116	1	System & Data Base Specialist		20	B
C00117	1	Network Manager		28	B
C00118	3	Programmer Analyst	(each)	25	B
C00119	4	Programmer Senior	(each)	19	B
C00120	1	TAC Supervisor		21	B
C00121	3	Network Technician Senior	(each)	11	B
C00124	2	Network Technician	(each)	9	B
C00125	1	PC Services Technician		9	B
C00127	4	Programmer	(each)	16	B
C00128	2	PC Services Specialist	(each)	17	B
C00130	1	Information Services Assistant		9	B
C01403	1	Administrative Coordinator		10	B

TELECOMMUNICATIONS

C00145	1	Telecommunication Manager		28	B
C00146	1	Telecommunication Coordinator		17	B

GENERAL SERVICES ADMINISTRATION

C00020	1	Director-General Services Admin		43	B
C00021	1	Assistant Director-Gen. Svcs.		NR	B
C00022	1	Special Project Coordinator		NR	B
C00187	1	Gen. Svcs. Database Specialist		23	B
C01205	1	Administrative Secretary Sr.		11	B
C01407	1	F&A Coordinator		15	B

PURCHASING

C00250	1	Purchasing Agent		27	B
C00252	7	Buyer	(each)	13	B
C00269	1	Deputy Purchasing Agent		24	B
C00283	1	Director of Property Management		25	B
C01001	2	Office Assistant	(each)	3	B

CITY HALL / ANNEX MAINTENANCE

C00198	2	Guard	(each)	10	H
C01501	1	Crew Leader		6	B
C01521	8	Crew Worker	(each)	3	H
C01525	2	Building Maintenance Mechanic	(each)	7	H

DEVELOPMENT RESOURCE CENTER

C01201	1	Secretary		6	B
C01521	2	Crew Worker	(each)	3	H

CHATTANOOGA MOBILE COMMUNICATION SERVICES

C00199	1	Electronics Supervisor		25	B
C00200	4	Electronic Communication Tech	(each)	14	B
C00213	1	Electronic Communication Tech Sr.		18	B

MUNICIPAL GARAGE – AMNICOLA

C00204	1	Shop Supervisor		18	B
C00205	1	Fleet Manager		25	B
*C00206	4	Equipment Mechanic III	(each)	13	H
*C00208	3	Equipment Mechanic I	(each)	9	H
C00209	1	Fleet Specialist		9	B
C00218	2	Shop Supervisor, Senior	(each)	20	B
C00220	1	Parts Room Supervisor		11	B
*C00224	11	Equipment Mechanic II	(each)	11	H
C01301	1	Inventory Clerk		5	H
C01302	2	Inventory Clerk, Senior	(each)	6	H
C01521	2	Crew Worker	(each)	3	H

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

MUNICIPAL GARAGE – 12TH STREET

C00204	2	Shop Supervisor	(each)	18	B
*C00206	7	Equipment Mechanic III	(each)	13	H
*C00208	5	Equipment Mechanic I	(each)	9	H
C00218	1	Shop Supervisor Senior		20	B
C00220	1	Parts Room Supervisor		11	B
*C00224	6	Equipment Mechanic II	(each)	11	H
C00232	2	Vehicle Servicer	(each)	6	H
C01015	1	Office Manager		10	B
C01301	1	Inventory Clerk		5	H
C01302	1	Inventory Clerk Senior		6	H
C01513	1	Heavy Equipment Operator		10	H
C01521	1	Crew Worker		3	H
C01522	1	Crew Worker Senior		5	H

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

MUNICIPAL GAS STATION

C01302	1	Inventory Clerk Senior		6	H
C01513	1	Heavy Equipment Operator		10	H

DEPARTMENT OF FINANCE & ADMINISTRATION

FINANCE OFFICE

C00071	1	Accounts Payable Assistant		NR	B
C00075	1	Administrator		50	B
C00077	1	Budget Officer		35	B
C00076	1	Deputy Finance Officer		45	B
C00079	1	Manager, Financial Operations		40	B
C00081	1	Accounts Payable Supervisor		15	B
C00082	1	Accounting Supervisor		31	B
C00083	1	Payroll Supervisor		18	B
C00085	5	Management & Budget Analyst	(each)	20	B
C00086	1	Management & Budget Analyst, Senior		24	B
C00087	2	Accountant	(each)	20	B
C00090	2	Accountant, Senior		24	B
C00099	2	Payroll Technician	(each)	8	B
C00102	1	Payroll Technician, Senior		10	B
C00995	1	Grants Specialist, Senior		13	B
C01002	3	Office Assistant, Senior	(each)	5	B
C01204	1	Administrative Secretary		9	B
C01207	1	Executive Assistant		13	B
C01402	4	Accounting Technician	(each)	8	B
C01403	1	Administrative Coordinator		10	B

CITY TREASURER

C00131	1	Assistant Treasurer		23	B
C00132	2	Tax Supervisor	(each)	15	B
C00133	1	Treasurer		33	B
C00136	1	Business Tax Inspector		11	B
C00904	1	Property Clerk I		\$9.04	H
C00905	1	Property Clerk II		\$9.31	H
C00906	1	Property Clerk III		\$10.15	H
C01006	7	Tax Clerk	(each)	6	B

OFFICE OF CITY COURT CLERK

C00055	1	City Court Clerk		33	B
C00059	1	Court Operation Supervisor		13	B
C01101	12	Court Clerk	(each)	5	B
C01102	5	Court Clerk, Senior	(each)	7	B

POLICE DEPARTMENT

SWORN

C00796	3	Assistant Chief	(each)	P5	B
C00805	1	Police Chief		50	B
C00806	1	Deputy Police Chief		40	B
C00809	8	Captain	(each)	P4	B
C00812	17	Lieutenant	(each)	P3	B
C00813	90	Sergeant	(each)	P2	B
C00818	352	Police Officer	(each)	P1	B

NON-SWORN

C00195	1	Facilities Superintendent		16	B
C00200	1	Electronics Communication Technician		14	B
C00825	9	Police Service Technician	(each)	3	B
C00828	1	Crime Scene Technician		9	B
C00829	1	Photo Lab Technician		9	B
C00834	1	School Patrol Officer Senior		9	B
C00840	7	Property Technician	(each)	7	B
C00843	2	Communication Officer, Fire	(each)	8	B
C00844	57	Communication Officer	(each)	11	B
C00855	1	Manager, Media Relations		19	B
C00856	1	Lead Police Records Clerk		9	B
C00861	1	Fingerprint Technician		6	B
C00896	8	Animal Services Officer	(each)	9	B
C00897	1	Animal Service Field Supervisor		13	B
C00898	6	Communication Officer Senior	(each)	13	B
C00970	18	Police Service Tech Senior	(each)	5	B
C00975	3	Lieutenant School Patrol	(each)	\$21.84	H
C00976	30	School Patrol Officer	(each)	\$15.08	H
C00996	9	Communication Clerk	(each)	8	B
C00998	1	Safety & Training Coordinator, Senior		15	B
C01001	1	Office Assistant		3	B
C01002	1	Office Assistant Senior		5	B
C01005	1	Manager, Accreditation		18	B
C01009	19	Police Records Clerk Senior	(each)	5	B
C01010	1	Police Information Center Manager		16	B
C01011	5	Police Records Analyst	(each)	7	B
C01201	5	Secretary	(each)	6	B
C01202	5	Secretary Senior	(each)	7	B
C01203	1	Assistant to Police Chief		17	B
C01204	5	Administrative Secretary	(each)	9	B
C01207	1	Executive Assistant		13	B
C01401	1	Personnel Assistant	(each)	7	B
C01402	2	Accounting Technician	(each)	8	B
C01403	1	Administrative Coordinator		10	B
C01404	1	Fiscal Coordinator		17	B
C01525	2	Building Maintenance Mechanic	(each)	7	B
C02205	1	Terminal Agency Coordinator		8	B
C03003	1	Crime Statistical Analyst		15	B
C03005	1	Veterinarian		\$50,000/yr	B

FIRE DEPARTMENT

SWORN

C00865	1	Fire Chief		47	B
C00866	1	Deputy Fire Chief		F6	B
C00867	1	Fire Marshal		F6	B
C00869	6	Battalion Chief	(each)	F5	B
C00871	75	Captain (Commander)	(each)	F4	B
C00872	4	Fire Investigator	(each)	F4	B
C00873	78	Lieutenant	(each)	F3	B
C00874	41	Firefighter	(each)	F1	B
C00876	1	Operations Chief		F6	B
C00877	1	Resource Chief		F5	B
C00888	18	Staff Officer	(each)	F4	B
C00890	1	Training Chief		F5	B
C00892	170	Senior Firefighter	(each)	F2	B
C00899	1	Tactical Services Chief		F5	B
C01014	1	Fire Suppression Chief		F5	B

NON-SWORN

C00195	1	Facilities Superintendent		16	B
C00855	1	Manager, Media Relations Senior		27	B
C00891	1	Fire Equipment Technician		11	B
C00999	1	Technology Manager		20	B
C01001	1	Office Assistant		3	B
C01202	3	Secretary Senior	(each)	7	B
C01207	1	Executive Assistant		13	B
C01401	1	Personnel Assistant		7	B
C01403	1	F&A Coordinator		15	B
C01513	2	Heavy Equipment Operator	(each)	10	B
C01525	3	Building Maintenance Mechanic	(each)	7	B
C01526	1	Building Maintenance Mechanic Senior		12	B

DEPARTMENT OF PUBLIC WORKS

ADMINISTRATION

C00450	1	Administrator		47	B
C00451	1	Deputy Administrator		38	B
C00482	1	Inventory Control Coordinator		12	B
C01002	2	Office Assistant Senior	(each)	NR	B
C01207	1	Executive Assistant		13	B
C01404	1	Fiscal Coordinator		17	B
C01991	1	Development Planning Manager		27	B

CITY WIDE SERVICES

C00197	1	Custodian	(each)	2	H
C00474	1	Director, City Wide Services		36	B
C00479	1	Accident Investigator		10	B
C00482	1	Inventory Control Coordinator		12	B
C00651	1	Safety & Training Coordinator Senior		15	B
C00747	1	Supply Supervisor		9	B
C01002	3	Office Assistant Senior	(each)	5	B/H
C01201	1	Secretary		6	B
C01301	1	Inventory Clerk		5	B
C01401	2	Personnel Assistant	(each)	7	B
C01405	1	Operations Coordinator		25	B
C01530	1	Cost Estimator		15	B

MUNICIPAL FORESTRY

C00311	1	Municipal Forester		25	B
C00312	1	Forestry Supervisor		13	B
C00333	3	Tree Trimmer	(each)	8	H
C01503	1	Crew Supervisor		11	H
C01522	1	Crew Worker Senior		5	H

EMERGENCY

C01506	1	General Supervisor, Senior		16	B
C01511	2	Equipment Operator	(each)	6	H
C01512	4	Equipment Operator, Senior	(each)	8	H
C01521	3	Crew Worker	(each)	3	H

ENGINEERING

C00504	2	Engineering Project Manager	(each)	29	B
C00505	1	City Engineer		41	B
C00512	1	Assistant City Engineer		36	B
C00513	5	Engineering Designer	(each)	17	B
C00516	2	Engineering Project Coordinator	(each)	20	B
C00518	4	Survey Party Chief	(each)	13	B
C00521	2	Construction Inspector	(each)	13	B
C00522	2	Survey Instrument Technician	(each)	10	B
C00524	1	Technical Information Manager		25	B
C00582	3	Assistant Engineering Designer	(each)	15	B
C00737	4	GIS Specialist	(each)	NR	B
C00965	2	Engineering Co-op	(each)	\$12.03	H
C01002	1	Office Assistant Senior	(each)	NR	B
C01204	1	Administrative Secretary		9	B

LAND DEVELOPMENT OFFICE

C00334	1	Forestry Inspector		15	B
C00513	1	Engineering Designer		17	B
C00521	4	Construction Inspector	(each)	13	B
C00530	1	Design Review Engineer		29	B
C00541	1	Building Official	(each)	32	B
C00544	1	Chief Building Inspector		19	B
C00545	1	Chief Electrical Inspector		19	B
C00546	1	Chief Plumbing Inspector		19	B
C00548	2	Electrical Inspector	(each)	13	B
C00550	2	Plumbing Inspector	(each)	13	B
C00551	1	Plumbing Inspector, Sr.		14	B
C00552	8	Combination Inspector	(each)	14	B
C00553	1	Building Inspector	(each)	13	B
C00554	1	Electrical Inspector Senior		14	B
C00555	1	Building Inspector, Senior		14	B
C00558	1	Codes Coordinator, Senior		17	B
C00559	1	Gas/Mechanical Inspector, Sr		14	B
C00562	1	Codes Coordinator	(each)	12	B
C00567	1	Director of Codes and Inspection		36	B
C00578	1	Zoning and Sign Official		25	B
C00735	2	GIS Specialist Senior	(each)	15	B
C01002	1	Office Assistant Senior		5	B
C01004	4	Permit Clerk	(each)	5	B
C01015	1	Office Manager		10	B
C01204	1	Administrative Secretary		9	B



C01709	1	Planner		14	B
C01955	1	Development Ombudsman		19	B
SEWER CONSTRUCTION & MAINTENANCE					
C00683	1	Superintendent, SCM		25	B
C00698	8	Concrete Worker	(each)	6	H
C01502	1	Crew Leader, Senior		9	H
C01504	7	Crew Supervisor, Senior	(each)	12	B
C01506	1	General Supervisor, Senior		16	B
C01512	4	Equipment Operator Senior	(each)	8	H
C01513	5	Heavy Equipment Operator	(each)	10	H
C01521	8	Crew Worker	(each)	3	H
C01522	6	Crew Worker, Senior	(each)	5	H
STREET CLEANING					
C01502	3	Crew Leader, Senior	(each)	9	H
C01504	1	Crew Supervisor, Senior		12	B
C01506	1	General Supervisor, Senior		16	B
C01511	7	Equipment Operator	(each)	6	H
C01512	10	Equipment Operator, Senior	(each)	8	H
C01521	12	Crew Worker	(each)	3	H
C01522	3	Crew Worker, Senior	(each)	5	H
TRAFFIC CONTROL					
C00197	1	Custodian		2	H
*C00206	1	Equipment Mechanic III		13	H
C00360	1	Electrician's Assistant		5	H
C00743	1	Manager Traffic Control		25	B
C00744	1	Traffic Control Electrical Supervisor		18	B
C00745	1	Traffic Electrician Apprentice		9	B
C00746	1	Traffic Electrician, Senior		15	B
C00751	4	Traffic Electrician	(each)	14	B
C00753	1	Parking Meter Servicer		5	B
C00756	2	Electronics Traffic Technician	(each)	14	B
C00757	1	Traffic Electronic Supervisor		18	B
C00758	1	Traffic Construction Technician		11	B
C00763	1	Sign Fabricator		7	B
C01001	1	Office Assistant		3	B
C01201	1	Secretary		6	B
C01503	1	Crew Supervisor		11	B
C01505	1	General Supervisor		14	B
C01512	3	Equipment Operator, Senior	(each)	8	H
C01521	6	Crew Worker	(each)	3	H
C01522	3	Crew Worker, Senior	(each)	5	H
C01523	1	Traffic Construction Worker		7	H

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

#### TRAFFIC ENGINEERING

C00768	1	City Traffic Engineer		36	B
C00769	1	Assistant City Traffic Engineer		26	B
C00770	1	Traffic Operations Analyst		18	B
C00771	1	Traffic Engineering Designer		13	B
C00772	1	Traffic Systems Technician		14	B
C00774	3	Traffic Engineering Technician	(each)	10	B
C00776	1	Traffic Signal Designer		16	B

C01002	1	Office Assistant Senior		5	B
C01204	1	Administrative Secretary		9	B
BRUSH & TRASH					
C00531	6	Refuse Inspector	(each)	10	B
C01001	1	Office Assistant		3	B
C01505	1	General Supervisor		14	B
C01512	26	Equipment Operator, Senior	(each)	8	H
C01521	17	Crew Worker	(each)	3	H
GARBAGE COLLECTION					
C00532	1	Superintendent Sanitation		25	B
C01001	1	Office Assistant		3	H
C01505	2	General Supervisor		14	B
C01510	2	Light Equipment Operator	(each)	5	H
C01511	8	Equipment Operator	(each)	6	H
C01521	11	Crew Worker	(each)	3	H
C01531	14	Automated Garbage Collection Eq. Op.	(each)	9	H
SOLID WASTE FUND POSITIONS					
SANITARY FILLS					
C00663	1	Superintendent Landfill		25	B
C00664	1	Landfill Technician, Senior		13	B
C01504	1	Crew Supervisor Senior		12	H
C01510	1	Light Equipment Operator		5	H
C01513	5	Heavy Equipment Operator	(each)	10	B
WOOD RECYCLE					
C00671	1	Scale Operator		4	B
C01504	1	Crew Supervisor Senior		12	H
C01513	3	Heavy Equipment Operator	(each)	10	H
RECYCLE					
C01512	1	Equipment Operator, Senior		8	H
WATER QUALITY MANAGMENT FUND POSITIONS					
WATER QUALITY MANAGEMENT ADMINISTRATION					
C00118	1	Programmer Analyst		25	B
C00513	3	Engineering Designer	(each)	17	B
C00600	1	Public Information Specialist		13	B
C00728	1	Manager, Storm Water		29	B
C00733	1	Construction Program Supervisor		21	B
C00735	2	GIS Specialist, Senior	(each)	15	B
C00736	1	Water Quality Coordinator		19	B
C00737	1	GIS Specialist		11	B
C00738	3	Water Quality Technician	(each)	10	B
C00740	1	Biologist	(each)	14	B
C00742	3	Soil Engineering Specialist	(each)	16	B
C00762	1	Water Quality Manager		29	B
C00965	5	Engineering Co-op	(each)	\$12.03	H
C01004	1	Permit Clerk	(each)	5	B

C01201	1	Secretary		6	B
C01016	1	Water Shed Specialist		17	B
C01017	2	Hydraulic Engineer	(each)	22	B
C0XXX	2	Water Quality Technician Senior	(each)	NR	B

#### WATER QUALITY MAMANGEMENT OPERATIONS

C00646	2	Sewer Maintenance Truck Operator	(each)	10	H
C01504	3	Crew Supervisor, Senior	(each)	12	B
C01512	4	Equipment Operator, Senior	(each)	8	H
C01513	2	Heavy Equipment Operator	(each)	10	H
C01521	8	Crew Worker	(each)	3	H
C01522	5	Crew Worker, Senior	(each)	5	H

#### STATE STREET AID

#### STREET MAINTENANCE

C00516	1	Engineering Project Coordinator		20	B
C00521	1	Construction Inspector		13	B
C00646	2	Sewer Maintenance Truck Operator	(each)	10	H
C00710	1	Construction Manager		29	B
C01502	3	Crew Leader, Senior	(each)	9	B
C01504	7	Crew Supervisors, Senior	(each)	12	B
C01506	2	General Supervisor Senior	(each)	16	B
C01511	1	Equipment Operator	(each)	6	H
C01512	16	Equipment Operator, Senior	(each)	8	H
C01513	14	Heavy Equipment Operator	(each)	10	H
C01521	24	Crew Worker	(each)	3	H
C01522	17	Crew Worker, Senior	(each)	5	H

#### DEPARTMENT OF PARKS AND RECREATION

#### ADMINISTRATION

C00300	1	Administrator		47	B
C01207	1	Executive Assistant		13	B
C01401	1	Personnel Assistant		7	B
C01404	1	Fiscal Coordinator		17	B
C02936	1	Funding & Performance Analysis Coordinator		17	B

#### PUBLIC INFORMATION

C00304	1	Communications Manager		16	B
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#### OUTDOOR CHATTANOOGA

C01403	1	Administrative Coordinator		10	B
C02130	1	Director of Outdoor Chattanooga		27	B
C02133	1	Coordinator of Special Events		13	B

#### SKATE PARK

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

C00197	11	Custodian	(each)	2	H
C00378	4	Recreation Program Coordinator	(each)	14	B
C00380	16	Recreation Facility Manager	(each)	13	B
C00382	26	Recreation Specialist	(each)	9	B
C01403	1	Administrative Coordinator		10	B

C01521	2	Crew Worker	(each)	3	B
C02938	1	Director of Recreation		27	B
C02939	3	Area Manager	(each)	19	B
C02944	1	Assistant Sports Coordinator		13	B
C02963	2	Receptionist	(each)	2	B

#### FITNESS CENTER

C00376	1	Special Services Manager		21	B
C00954	1	Fitness Trainer (P/T)		\$10.61	H
C00960	1	Front Desk Clerk (P/T) 18hr		\$8.86	H
C01001	1	Office Assistant		3	B

#### OUTVENTURE

C00378	1	Recreation Program Coordinator		14	B
C00382	1	Recreation Specialist		9	B
C00935	1	Recreation Specialist (P/T) 18hr		\$11.38	H

#### CHAMPION'S CLUB

C00394	1	Manager, Champion's Club		17	B
C00395	1	Assistant Manager, Champion's Club		15	B
C00981	2	Tennis Assistant (P/T) 20hr	(each)	\$8.02	H
C01521	1	Crew Worker		3	H

#### AQUATICS

C00421	1	Aquatics Coordinator		15	B
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#### THERAPEUTIC RECREATION

C00420	1	Therapeutic Specialist		14	B
C02941	1	Assistant Therapeutic Specialist		12	B

#### PARKS & ATHLETIC FIELDS

C00208	1	Equipment Mechanic I		9	H
C01503	2	Crew Supervisor	(each)	11	H
C01506	1	General Supervisor, Senior		16	B
C01512	3	Equipment Operator, Senior	(each)	8	H
C01513	1	Heavy Equipment Operator		10	H
C01521	2	Crew Worker	(each)	3	H
C01522	4	Crew Worker, Senior	(each)	5	H

#### TENNESSEE RIVERPARK - DOWNTOWN

C00197	1	Custodian		2	H
C00344	1	Asst. Superintendent, Riverpark		18	H
C01501	1	Crew Leader		6	H
C01502	4	Crew Leader, Senior	(each)	9	H
C01503	3	Crew Supervisor	(each)	11	H
C01521	11	Crew Worker	(each)	3	H
C01522	2	Crew Worker, Senior	(each)	5	H

#### BUILDINGS & STRUCTURES

C00345	1	HVAC Specialist		12	H
C00346	1	HVAC Assistant		5	H
C00351	1	Painter		7	H

C00353	1	Welder		10	H
C01301	1	Inventory Clerk		5	H
C01506	1	General Supervisor, Senior		16	B
C01522	1	Crew Worker, Senior		5	H
C01525	5	Building Maintenance Mechanic	(each)	7	H
C01526	1	Building Maintenance Mechanic, Senior		12	H

#### CAROUSEL OPERATIONS

C00423	1	Parks Reservationist		6	B
C00968	2	Carousel Assistant (P/T) 30 hr	(each)	\$7.78	H

#### PARKS & FACILITIES

C01403	1	Administrative Coordinator		10	B
C02934	1	Director of Parks		27	B
C02943	1	Assistant Director of Parks		23	B

#### LANDSCAPE

C00365	1	Gardener		5	H
C01503	1	Crew Supervisor		11	H
C01505	1	General Supervisor		14	B
C01521	2	Crew Worker	(each)	3	H
C01522	5	Crew Worker, Senior	(each)	5	H

#### TENNESSEE RIVERPARK SECURITY

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

#### CITY-WIDE SECURITY

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

#### ATHLETIC FACILITIES

C00362	1	Stadium Manager		17	B
C00942	1	Softball Coordinator		\$321.00	W
C01503	1	Crew Supervisor		11	B
C01521	3	Crew Worker	(each)	3	B
C01522	1	Crew Worker, Senior		5	B
C02932	1	Groundskeeper		7	B

#### CHATTANOOGA ZOO

C00416	1	Zoo Supervisor		24	B
C00417	1	Assistant Zoo Supervisor		14	H
C00418	4	Zookeeper	(each)	6	H
C00419	1	Zookeeper, Senior		7	H
C00980	1	Zoo Education Curator		10	B
C02942	1	Community Partnership Coordinator		15	B

#### DEPARTMENT OF PERSONNEL

C00270	1	Administrator		45	B
C00271	1	Assistant Personnel Director		22	B
C00272	1	Class Compensation Analyst		19	B

C00273	1	Deputy Administrator Personnel		37	B
C00274	2	Personnel Analyst	(each)	17	B
C00275	1	Personnel Records Specialist		17	B
C00279	3	Personnel Technician	(each)	10	B
C00281	1	Training Coordinator		15	B
C00284	1	Police & Fire Recruitment Supervisor		16	B
C01205	1	Administrative Secretary, Senior		11	B
C01401	2	Personnel Assistant		7	B

#### WELLNESS INITIATIVE

C00011	1	Project Manager/Wellness		NR	B
C00012	1	Wellness Coordinator		NR	B

#### EMPLOYEE BENEFITS OFFICE

C00101	1	Benefits Assistant		8	B
C00182	1	Director-Risk Mgmt. & Insurance		37	B
C00185	1	Benefits Specialist		11	B
C00266	1	Occupational Safety & Wellness Manager		NR	B

### DEPARTMENT OF NEIGHBORHOOD SERVICES & COMMUNITY DEVELOPMENT

#### ADMINISTRATION

C00050	1	Administrator		47	B
C00158	1	Program Coordinator		17	B
C01205	1	Administrative Secretary, Senior		11	B
C01912	1	Deputy Administrator		34	B
C01925	1	Economic Consultant		\$31,012/yr	B
C01947	1	Neighborhood Development Planner		14	B
C01949	1	Graphic & Technology Specialist		14	B
C01975	1	Clerical Assistant		\$7.92	H

#### CODES, COMMUNITY SERVICES & NEIGHBORHOOD RELATIONS

C00155	3	Neighborhood Relation Coordinator	(each)	14	B
C00548	1	Manager, Codes & Neighborhood Relations		28	B
C00565	10	Code Enforcement Inspector	(each)	11	B
C00574	3	Chief Code Enforcement Inspector	(each)	15	B
C01002	2	Office Assistant, Senior		5	B
C01202	1	Secretary, Senior		7	B

#### GRANTS ADMINISTRATION

C01406	1	Grants Specialist		12	B
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#### COMMUNITY DEVELOPMENT

C00188	1	Manager, Community Development		27	B
C00189	1	Assistant Manager, Community Development		27	B
C00192	3	Community Develop Specialist	(each)	15	B
C01202	1	Secretary, Senior		7	B
C01404	1	Fiscal Coordinator		17	B

EXECUTIVE DEPARTMENT OF THE MAYOR

ADMINISTRATION

C00164	1	Director of Media Relations	NP	B
C00171	1	Chief of Staff	50	B
C00174	1	Special Project Assistant	NP	B
C00175	1	Special Assistant (each)	NP	B
C01202	1	Secretary, Senior	7	B
C01209	1	Administrative Assistant	NP	B
C20001	1	Mayor	*	B
C02135	1	Deputy to Mayor	NP	B
C02136	1	Special Project Coordinator	NP	B

OFFICE OF FAITH BASED INITIATIVES

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

OFFICE OF MULTICULTURAL AFFAIRS

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

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

DEPARTMENT OF EDUCATION, ARTS, & CULTURE

ADMINISTRATION

C00381	1	Cultural Arts Specialist	9	B
C01207	1	Executive Assistant	13	B
C02960	1	Administrator of Education, Arts, & Culture	45	B
C02961	1	Deputy Administrator	30	B
C0XXX	1	Marketing Director	NR	B

MEMORIAL AUDITORIUM

C00197	2	Custodian (each)	2	H
C00405	1	Stage Manager	11	B

TIVOLI THEATRE

C00197	1	Custodian	2	B
C00405	1	Stage Manager	11	B

CIVIC FACILITIES ADMINISTRATION

C00400	1	Manager, Civic Facilities	29	B
C00401	1	Business Coordinator	17	B
C00402	1	Superintendent, Civic Facilities Operator	15	B
C00406	1	Facilities Marketing Coordinator	14	B
C00410	1	Box Office Coordinator	11	B
C00956	2	Box Office Cashiers (P/T) 36hr (each)	\$10.79	H
C00958	4	Phone Sales Clerks (P/T) 36hr (each)	\$10.54	H
C01403	1	Administrative Coordinator	10	B
C01501	1	Crew Leader	6	B

NORTH RIVER CIVIC CENTER

C00381	1	Cultural Arts Specialist	9	B
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EASTGATE CENTER

C00381	1	Cultural Arts Specialist	9	B
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HERITAGE HOUSE

C00381	1	Cultural Arts Specialist	9	B
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DEPARTMENT OF HUMAN SERVICES

C1A010	1	Administrator	45	B
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NR - Positions Not Rated By DMG

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

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

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

SECTION 9(a). That the City Finance Officer is authorized to pay a uniform and equipment maintenance allowance of five hundred dollars (\$500.00) for all sworn police officers and firefighters as of July 1, 2007, except for those new employees who have received from the city a new uniform since July 1, 2006. 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 except that the newly appointed court officer shall be paid an additional one time start up equipment allowance of \$616 provided new court officer has not been issued appropriate equipment by the City. It shall be the duty of employees receiving these supplements to use the funds for the specified purpose and retain receipts to that effect.



SECTION 9(b). That the City Finance Officer is authorized to match the total salaries of all participants in the Fire and Police Pension Fund with a contribution from the General Fund not to exceed twenty three and fifty-six one hundredth percent (23.56%).

SECTION 9(c). That the City Finance Officer is authorized to contribute to the General Pension Plan an amount equal to six and thirty-six one hundredth percent (6.36%) of all participants' salaries as specified in the most recent actuarial study.

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

Central Pension Fund	\$1.30 Per Hour
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SECTION 10. That the City Finance Officer is authorized to reimburse officials and employees for use of personal vehicles on official business at the current rate per mile recognized and established by the Internal Revenue Service.

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

SECTION 12. That for employees called to active duty during a National Emergency such as, but not limited to, the War on Terrorism or an Iraq Conflict, shall be paid the difference that their City pay exceeds their total military base pay, up to \$850.00 per month, from the time called to active duty until relieved from active duty status or until June 30, 2008, whichever occurs first. Payments beyond the current fiscal year shall be subject to future appropriations by City Council. The City Finance Officer be and is authorized to appropriate the necessary money from other available funds. The difference in pay shall be calculated without regard to any payment of combat pay.

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

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

SECTION 13. Copying Fees. Whenever a request is made, by a member of the public, for copies of City records, a fee of One Dollar (\$1.00) per page is hereby levied and shall be paid by the requesting party in order to defray the City's costs.

SECTION 14. That pursuant to the Charter, it shall be unlawful for any department, agency, or branch of the Government to expend any money other than the purpose for which it was appropriated, nor shall the expenditures for a purpose exceed the appropriation for said purpose.

SECTION 15. If at any time the actual receipt of revenues is projected to be less than the estimated revenues, it shall be the duty of the Mayor to forthwith initiate an ordinance amending this budget ordinance so as to appropriately reduce or otherwise change the various appropriations made herein which, in the judgment of the City Council, should be made.

SECTION 16. That the City Finance Officer be and is hereby authorized to transfer credits from one account to another account within or between the accounts of the various agencies and divisions of government and the various departments of the City as may be necessary to meet expenditures for the fiscal year 2007-2008, but this authorization shall not apply to Special Funds.

SECTION 17. That this Ordinance shall be operative, as distinguished from its effective date, on and after July 1, 2007.

SECTION 18. 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 19. That this Ordinance shall take effect two (2) weeks from and after its passage.

PASSED on Second and Final Reading

\_\_\_\_\_ August 7, \_\_\_\_\_ 2007.

\_\_\_\_\_ Dan B. Page/S/  
CHAIRPERSON

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

DATE: August 9, 2007

\_\_\_\_\_ Ron Littlefield/S/  
MAYOR

RLN/DWM/add

**City of Chattanooga  
General Employee Pay Plan  
Fiscal Year 2007/2008**

Step ->	1	2	3	4	5	6	7	8	9	10	11	<- Step
Grade												Grade
1	20,650	20,650	20,650	20,650	20,650	20,650	20,650	20,805	21,693	22,579	23,468	1
2	20,650	20,650	20,650	20,650	20,650	20,650	21,579	22,543	23,506	24,469	25,430	2
3	20,650	20,650	20,650	20,650	21,337	22,202	23,240	24,280	25,318	26,358	27,396	3
4	20,650	20,650	20,998	21,926	22,854	23,786	24,900	26,016	27,130	28,246	29,360	4
5	20,650	21,398	22,391	23,384	24,375	25,367	26,559	27,749	28,938	30,130	31,322	5
6	21,673	22,730	23,787	24,842	25,898	26,952	28,220	29,488	30,755	32,024	33,288	6
7	22,942	24,060	25,178	26,298	27,417	28,536	29,879	31,221	32,564	33,908	35,253	7
8	24,208	25,391	26,573	27,754	28,936	30,120	31,540	32,958	34,377	35,796	37,216	8
9	25,474	26,721	27,968	29,213	30,459	31,704	33,199	34,696	36,189	37,685	39,180	9
10	26,743	28,052	29,362	30,671	31,982	33,289	34,860	36,431	38,003	39,573	41,144	10
11	28,010	29,382	30,754	32,125	33,499	34,873	36,521	38,168	39,815	41,462	43,110	11
12	29,277	30,714	32,149	33,585	35,019	36,457	38,180	39,903	41,627	43,351	45,073	12
13	30,545	32,043	33,543	35,043	36,541	38,040	39,840	41,639	43,438	45,239	47,036	13
14	31,812	33,374	34,938	36,500	38,064	39,625	41,500	43,374	45,249	47,125	49,000	14
15	33,078	34,705	36,329	37,956	39,582	41,207	43,158	45,110	47,061	49,012	50,965	15
16	34,344	36,035	37,725	39,414	41,102	42,792	44,818	46,846	48,874	50,900	52,929	16
17	35,612	37,365	39,117	40,870	42,623	44,375	46,479	48,583	50,686	52,789	54,892	17
18	36,881	38,695	40,512	42,328	44,143	45,962	48,140	50,319	52,499	54,678	56,858	18
19	38,147	40,026	41,905	43,784	45,664	47,544	49,799	52,055	54,312	56,567	58,820	19
20	39,414	41,356	43,299	45,242	47,184	49,128	51,459	53,792	56,124	58,456	60,785	20
21	40,681	42,687	44,694	46,701	48,707	50,711	53,119	55,526	57,935	60,344	62,749	21
22	41,949	44,018	46,086	48,156	50,225	52,296	54,780	57,263	59,744	62,228	64,714	22
23	43,214	45,348	47,481	49,613	51,747	53,880	56,440	58,998	61,558	64,116	66,676	23
24	44,483	46,680	48,876	51,072	53,267	55,463	58,099	60,734	63,370	66,003	68,642	24
25	45,750	48,009	50,270	52,529	54,789	57,048	59,759	62,471	65,183	67,893	70,604	25
26	47,017	49,339	51,662	53,985	56,307	58,633	61,420	64,208	66,994	69,783	72,569	26
27	48,284	50,671	53,057	55,444	57,830	60,217	63,080	65,943	68,808	71,672	74,534	27
28	49,550	52,001	54,451	56,900	59,350	61,800	64,740	67,679	70,620	73,560	76,497	28
29	50,818	53,330	55,844	58,356	60,868	63,382	66,399	69,416	72,432	75,446	78,463	29
30	52,087	54,663	57,238	59,813	62,391	64,968	68,061	71,152	74,243	77,338	80,427	30
31	53,353	55,992	58,633	61,272	63,913	66,551	69,720	72,886	76,054	79,221	82,390	31
32	54,621	57,325	60,026	62,731	65,433	68,137	71,379	74,622	77,866	81,109	84,355	32
33	55,886	58,652	61,419	64,184	66,950	69,720	73,038	76,358	79,679	82,997	86,318	33
34	57,155	59,983	62,812	65,643	68,473	71,304	74,699	78,095	81,491	84,887	88,282	34
35	58,422	61,315	64,209	67,102	69,996	72,887	76,359	79,833	83,304	86,775	90,248	35
36	59,689	62,645	65,602	68,559	71,515	74,471	78,019	81,568	85,116	88,663	92,212	36
37	60,955	63,974	66,993	70,013	73,033	76,055	79,679	83,302	86,924	90,548	94,173	37
38	62,224	65,307	68,390	71,474	74,557	77,639	81,340	85,041	88,740	92,441	96,140	38
39	63,489	66,636	69,784	72,930	76,078	79,223	82,998	86,774	90,550	94,326	98,102	39
40	64,756	67,968	71,177	74,389	77,597	80,808	84,659	88,510	92,362	96,213	100,068	40
41	66,025	69,296	72,570	75,843	79,116	82,391	86,319	90,247	94,174	98,101	102,031	41
42	67,291	70,628	73,965	77,302	80,639	83,977	87,980	91,983	95,987	99,991	103,996	42
43	68,558	71,959	75,359	78,759	82,160	85,558	89,639	93,720	97,801	101,879	105,958	43
44	69,827	73,289	76,750	80,213	83,677	87,142	91,299	95,455	99,612	103,768	107,924	44
45	71,093	74,619	78,145	81,673	85,199	88,726	92,960	97,191	101,424	105,657	109,887	45
46	72,360	75,950	79,540	83,131	86,721	90,311	94,620	98,926	103,233	107,541	111,852	46
47	73,626	77,282	80,935	84,589	88,243	91,896	96,279	100,663	105,046	109,429	113,815	47
48	74,894	78,611	82,327	86,043	89,759	93,478	97,938	102,398	106,858	111,319	115,780	48
49	76,162	79,942	83,721	87,502	91,282	95,063	99,597	104,135	108,670	113,206	117,745	49
50	77,429	81,272	85,117	88,960	92,804	96,646	101,259	105,873	110,484	115,096	119,709	50

Approved By: Ron Littlefield/S/

**Fiscal Year 2007/2008  
Fire & Police Pay Plans**

Step ->	1	2	3	4	5	6	7	8	9	10	11	< Step
Grade												Grade
F1	28,705	30,113	31,517	32,926	34,332	35,739	37,144	38,552	39,958	41,366	42,771	F1
F2	30,004	31,474	32,947	34,417	35,889	37,360	38,832	40,303	41,774	43,246	44,718	F2
F3	32,602	34,202	35,803	37,405	39,007	40,607	42,209	43,810	45,411	47,012	48,615	F3
F4	37,794	39,655	41,516	43,377	45,238	47,099	48,959	50,820	52,681	54,542	56,404	F4
F5	45,586	47,835	50,087	52,337	54,588	56,836	59,086	61,340	63,589	65,841	68,089	F5
F6	58,569	61,469	64,369	67,269	70,168	73,069	75,969	78,869	81,770	84,669	87,569	F6

P1	31,229	32,760	34,292	35,825	37,357	38,891	40,420	41,952	43,486			P1
P2	37,993	39,863	41,734	43,605	45,475	47,347	49,219	51,091	52,962			P2
P3	43,403	45,544	47,685	49,827	51,969	54,110	56,251	58,392	60,535			P3
P4	48,813	51,223	53,633	56,043	58,453	60,863	63,273	65,680	68,102			P4
P5	63,692	66,846	70,001	73,155	76,311	79,466	82,619	85,775	88,929			P5

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**Approved By:** Ron Littlefield/S/

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AN ORDINANCE TO AMEND ORDINANCE NO. 11994, ENTITLED “AN ORDINANCE, HEREINAFTER ALSO KNOWN AS ‘THE FISCAL YEAR 2007-2008 BUDGET ORDINANCE’, TO PROVIDE REVENUE FOR THE FISCAL YEAR BEGINNING JULY 1, 2007, AND ENDING JUNE 30, 2008, AND APPROPRIATING SAME TO THE PAYMENT OF EXPENSES OF THE MUNICIPAL GOVERNMENT; FIXING THE RATE OF TAXATION ON ALL TAXABLE PROPERTY IN THE CITY, AND THE TIME TAXES AND PRIVILEGES ARE DUE, HOW THEY SHALL BE PAID, WHEN THEY SHALL BECOME DELINQUENT; PROVIDING FOR INTEREST AND PENALTY ON DELINQUENT TAXES AND PRIVILEGES, SO AS TO SET FORTH THE BUDGET OF THE INTERCEPTOR SEWER SYSTEM AND TO AMEND CHATTANOOGA CITY CODE, PART II, CHAPTER 31, SECTIONS 31-15, 31-36, 31-37, 31-40, 31- 41 and 31- 43.

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

TENNESSEE:

SECTION 1. That Ordinance No. 11994, entitled as set forth in the caption hereof, be and the same is amended as provided hereinafter.

SECTION 2. That there be and is hereby added a new Section 6(d) establishing the operating budget for the Interceptor Sewer System (Fund 5100) for Fiscal Year 2007-2008.

	<u>FY 06</u> <u>Actual</u>	<u>FY 07</u> <u>Projected</u>	<u>FY 08</u> <u>Proposed</u>
<b>5100 INTERCEPTOR SEWER SYSTEM</b>			
Estimated Revenues:			
Sewer Service Charges	\$28,588,183	\$30,293,135	\$31,984,894
Industrial Surcharges	3,370,750	3,455,956	2,750,000
Septic Tank Charges	188,837	209,208	212,800
Wheelage and Treatment:			
Lookout Mountain, TN	191,556	170,129	\$185,186
Dade County	3,080	6,176	7,014
Walker County, GA	297,917	357,552	338,223
Collegedale, TN	206,184	218,221	243,119
Soddy-Daisy, TN	115,198	124,787	137,089
East Ridge, TN	1,057,015	979,201	1,047,955
Windstone	23,334	25,316	27,138
Hamilton County, TN	454,949	528,736	560,423
Northwest Georgia	571,482	566,996	597,362
Lookout Mountain, GA	54,067	55,988	59,079
Rossville, GA	333,825	324,307	340,242

Ringgold, GA	65,563	80,098	244,951
Red Bank, TN	397,455	442,950	486,979
Debt Service Northwest Georgia	410,074	447,000	447,353
Industrial User Permits	44,000	40,500	41,000
Industrial User Fines	2,400	12,900	
Miscellaneous	31,871	20,120	
Garbage Grinder Fees	<u>21,566</u>	<u>41,773</u>	<u>47,304</u>
Operating Revenue:	\$36,429,306	\$38,401,049	\$39,758,111
Fund Balance (P540)	2,490,971	2,321,695	-
Interest Earnings	<u>1,117,703</u>	<u>1,746,501</u>	<u>1,775,000</u>
	\$40,037,980	\$42,469,245	\$41,533,111
Appropriations:			
Operations & Maintenance:			
Administration	2,098,208	2,209,231	2,314,848
Laboratory	523,942	549,147	586,812
Engineering	234,779	246,035	351,390
Plant Maintenance	1,214,995	1,253,351	1,497,421
Sewer Maintenance	1,384,151	1,905,891	2,629,326
Moccasin Bend - Liquid Handling	6,623,753	6,408,372	7,284,176
Inflow & Infiltration	782,133	1,054,963	1,363,374
Safety & Training	109,475	119,023	126,757
Pretreatment/Monitoring	315,203	290,443	390,121
Moccasin Bend - Solid Handling	3,778,427	3,577,389	3,371,527
Landfill Handling	1,369,450	1,394,516	1,450,000
Combined Sewer Overflow	<u>184,498</u>	<u>214,732</u>	<u>408,375</u>
Total Operations & Maintenance	\$18,619,014	\$19,223,093	\$21,774,127
Pumping Stations:			
Mountain Creek Pump Station	18,083	22,856	\$26,580
Citico Pump Station	216,692	256,925	263,875
Friar Branch Pump Station	97,914	109,770	139,420
Hixson 1, 2, 3, & 4 Pump Stations	76,255	81,272	89,172
19th Street Pump Station	40,840	52,778	52,903
Orchard Knob Pump Station	31,410	55,600	53,250
South Chickamauga Pump Station	286,754	363,036	381,100
Tiftonia 1 & 2 Pump Stations	36,662	33,600	47,875
23rd Street Pump Station	78,628	115,740	117,340
Latta Street Pumping Stations	5,796	8,400	18,000
Residential Pump Stations	17,691	26,150	24,250
Murray Hills Pump Station	9,789	10,930	16,530
Highland Park Pump Station	10,635	11,375	14,225
Big Ridge 1-5 Pump Stations	45,955	65,538	69,388
Dupont Parkway Pump Station	16,390	20,235	31,385
VAAP Pump Station	1,502	3,465	4,965
Northwest Georgia Pump Station	62,432	38,120	53,320
Brainerd Pump Station	34,403	11,220	12,270
East Brainerd Pump Station	32,858	30,585	37,185
North Chattanooga Pump Station	28,064	14,076	19,170
South Chattanooga Pump Station	4,057	1,850	5,700
Ooltewah-Collegedale Pump Station	87,577	79,020	89,700
Odor Control Pump Stations	201,754	315,000	365,000
Enterprise South Pump Station	238	935	3,435
River Park Pump Station	-	-	4,250
Ringgold Pump Station	-	-	<u>21,500</u>
Total Pumping Stations	\$1,442,379	\$1,728,476	\$1,961,788

Total Operations & Maintenance	\$20,061,393	\$20,951,569	\$23,735,915
Capital Improvement	256,433	342,418	\$1,155,936
Debt Service Reserve		321,000	\$640,049
Construction Trust Fund (P540)	2,490,971	2,321,695	0
Debt Service			
Principal	10,306,953	11,196,580	\$11,513,265
Interest	<u>5,004,787</u>	<u>4,806,086</u>	<u>4,487,946</u>
	\$15,311,740	\$16,002,666	\$16,001,211
Total Appropriations:	\$38,120,537	\$39,939,348	<u>\$41,533,111</u>

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

ADDITIONS:

INTERCEPTOR SEWER SYSTEM

ADMINISTRATION

C00482	1	Inventory Control Coordinator	12	B
C00575	1	Waste Resources Director	39	B
C00579	1	Systems Technician	15	B
C00580	1	Warehouse Supervisor	11	B
C00590	1	Plant Engineer	29	B
C01001	1	Office Assistant	3	B
C01201	1	Secretary	6	B
C01204	1	Administrative Secretary	9	B
C01301	2	Inventory Clerk (each)	5	H
C01401	1	Personnel Assistant	7	B
C01404	1	Fiscal Coordinator	17	B

LABORATORY

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

ENGINEERING

C00596	1	Infrastructure Supervisor	19	B
C00597	1	Waste Resources System Engineer	31	B
C00598	2	ISS Project Coordinator	16	B
C01301	1	Inventory Clerk	5	B

PLANT MAINTENANCE

C00601	1	Plant Maintenance Supervisor	24	B *
C00603	1	Electric Instrument Maintenance Supervisor	19	H *
C00605	2	Chief Maintenance Mechanic (each)	19	H *

C00610	11	Plant Maintenance Mechanic	(each)	11	H *
C00611	7	Electrical Instrument Technician	(each)	12	H *
C00618	3	Plant Maintenance Lubricator	(each)	6	H *
C01503	1	Crew Supervisor		11	H *
C01522	1	Crew Worker, Senior		5	H
C01525	1	Building Maintenance Mechanic		7	H *

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

#### SEWER MAINTENANCE

C01504	5	Crew Supervisor, Senior	(each)	12	H
C01506	1	General Supervisor, Senior		16	B
C01512	4	Equipment Operator, Senior	(each)	8	H
C01513	5	Heavy Equipment Operator	(each)	10	H
C01522	2	Crew Worker, Senior	(each)	5	H

#### MOCCASIN BEND TREATMENT PLANT – LIQUID HANDLING

C00630	1	Plant Superintendent		32	B
C00631	1	Plant Operations Supervisor-Liquids		22	B
C00633	5	Chief Plant Operator	(each)	16	H
C00634	9	Plant Operator, Senior	(each)	12	H
C00636	5	Plant Operator Principal	(each)	13	H
C00638	7	Plant Operator	(each)	9	H
C01002	1	Office Assistant Senior		5	H

#### INFLOW AND INFILTRATION

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

#### SAFETY & TRAINING

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

#### PRETREATMENT/MONITORING

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



MOCCASIN BEND TREATMENT PLANT – SOLID HANDLING

C00638	3	Plant Operator	(each)	9	H
C00657	1	Plant Operations Supervisor-Solids		21	B
C00661	7	Plant Operator, Senior	(each)	12	H
C01512	1	Equipment Operator, Senior		8	H

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

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

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

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

	Fiscal Year 2007/2008 - 1	Fiscal Year 2007/2008 - 2
	Total User Class	Total Charges
<u>(gallons)</u>	<u>(\$/1,000 gallons)</u>	<u>(\$/1,000 gallons)</u>
First 100,000	\$ 4.69	\$ 4.83
Next 650,000	3.48	3.58
Next 1,250,000	2.82	2.90
Next 30,000,000	2.16	2.25
Over 32,000,000	2.05	2.15

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

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

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

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

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

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

	Regional Operation & Maintenance Charge <u>(\$/1,000 gallons)</u>	Regional Debt Charge <u>(\$/1,000 gallons)</u>	Regional Total Charge (Wheelage and Treatment) <u>(\$/1,000 gallons)</u>
Wheelage and Treatment	\$ 1.3138	\$ 0.6813	\$ 1.9951

If regional customers are billed directly through the water company, the rate to be charged shall be two dollars and four cents (\$2.04) per one thousand (1,000) gallons.

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

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

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

	Regional Operation & Maintenance Charge <u>(\$/1,000 gallons)</u>	Regional Debt Charge <u>(\$/1,000 gallons)</u>	Regional Total Charge (Wheelage and Treatment) <u>(\$/1,000 gallons)</u>
Wheelage and Treatment	\$ 0.7190	\$ 0.3579	\$ 1.0769

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

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

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

Monthly Minimum Sewer Service Charges

<u>Meter Size</u> (inches)	<u>Fiscal Year</u> 2007/2008 -1 <u>Charge per Month</u>	<u>Fiscal Year</u> 2007/2008 - 2 <u>Charge per Month</u>
5/8	\$ 9.70	\$ 9.98
3/4	34.60	35.60
1	60.45	62.21
1-1/2	135.29	139.23
2	239.54	246.52
3	561.51	577.86
4	1,037.68	1,067.90
6	2,471.59	2,543.57
8	4,371.79	4,499.12

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

SECTION 10. That Chattanooga City Code, Part II, Chapter 31, Article II, Section 31-40 (b) (1) and (b) (2) be and the same are hereby deleted and the following substituted in lieu thereof:

- (1) Hidden or underground leaks except for accounts identified as residential;
- (2) Catastrophic leaks where the water does not enter the sewer line except for accounts identified as residential;

.SECTION 11. That Chattanooga City Code, Part II, Chapter 31, Article II, Section 31-41(c), be

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

- (c) Rates. Based upon the current cost of treating wastewater containing constituents with concentrations in excess of “normal wastewater,” numerical rates are hereby established for Bc and Sc as follows:  
Bc = \$0.094 per pound of BOD for concentrations in excess of three hundred (300) milligrams per liter.  
Sc = \$0.067 per pound of total suspended solids for concentrations in excess of four hundred (400) milligrams per liter.

SECTION 12. That Chattanooga City Code, Part II, Chapter 31, Article II, Section 31-43 (b),

(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 forty six dollars (\$146.00) per month. The superintendent shall bill users on a bi-monthly basis and the bills shall be due and payable within thirty (30) days following the last day of the billing period.
- (f) *Fees for septic tank discharge.* All persons discharging concentrated, domestic septic tank sewage waste from a truck under the provisions of Article III of this Chapter shall be charged at the rate of fifty three dollars (\$53.00) per one thousand (1,000) gallons of such waste. The minimum charge for septic tank discharges shall be one half (1/2) of the rate for one thousand (1,000) gallons of the rate in effect at the time of such discharge. All persons discharging grease trap or grease interceptor waste or loads where septic tank waste has been mixed or blended with grease trap or grease interceptor waste shall be charged at the rate two (2) times the rate for septic tank wastes.

(g) *Fees holding tank wastes.* All persons discharging any holding tank waste authorized pursuant to division 6 of this article shall be charged at the rate of four dollars and sixty-nine cents (\$4.69) per one thousand (1,000) gallons of such discharge, plus any surcharge rate authorized by Article III of this chapter for concentrations of pollutants in excess of normal waste water without regard to the definition of the industrial user or other limitations set forth in such section. The superintendent may also require a chemical analysis of such waste and charge therefore. The fee for fiscal year 2007/2008 – 2 shall be four dollars and eighty-three cents (\$4.83). The minimum charge for holding tank wastes shall be the fee for one thousand (1,000) gallons of said discharge of the rate in effect at the time of such discharge.

SECTION 13. That this Ordinance shall be operative, as distinguished from its effective date, on and after July 1, 2007.

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

- (1) For the Fiscal Year 2007/2008 - 1 - For service rendered beginning on the 1<sup>st</sup> day of October, 2007, and until the 31<sup>st</sup> day of March, 2008;
- (2) For Fiscal Year 2007/2008 - 2 - For service rendered beginning on the 1<sup>st</sup> day of April, 2008, and until further notice.

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

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

PASSED on Second and Final Reading

October 2, 2007.

Dan B. Page/S/  
CHAIRPERSON

APPROVED:  X  DISAPPROVED:

DATE: October 8, 2007

Ron Littlefield/S/  
MAYOR

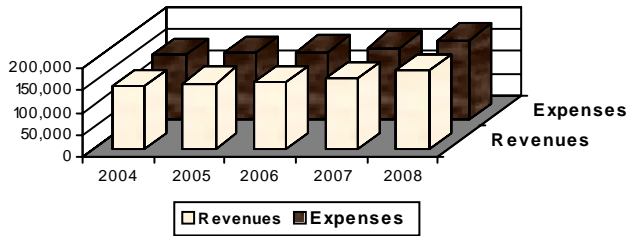
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# Financial Overview

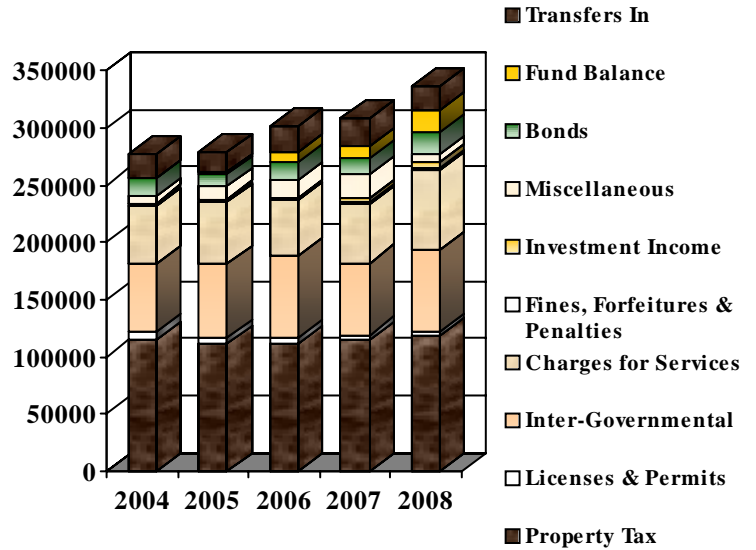
## Revenue and Expenditure History

Total City revenues and operating transfers in for the fiscal year ended June 30, 2004 was \$277,152,810. Total projected City revenue for the fiscal year ended June 30, 2008 is \$336,596,918, an increase of \$59,444,108 or 21.4% over this five year period. During this period the Undesignated General Fund Budget increased from \$144,557,000 in FY04 to \$166,442,000 in FY08. The chart below shows the Undesignated General Fund revenues and expenditures during this time period. To the right are five year comparisons of total revenues and expenditures.

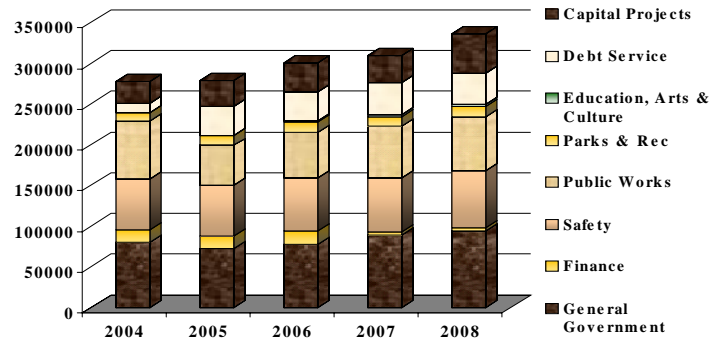
### Undesignated General Fund



### Budgeted Revenues (in 1,000)



### Budgeted Expenditures (in 1,000)



**BUDGETED REVENUES & APPROPRIATIONS  
BY FUND TYPE  
FY2008**

Revenues	Governmental Fund Types				Proprietary Fund Types	Internal Service Funds	Budget Total Revenue FY2008	Budget Total Revenue FY2007
	Undesignated General	Special Revenue	Debt Service	Capital Projects				
Taxes	103,895,410	14,685,000					118,580,410	115,487,170
Licenses & Permits	3,264,700						3,264,700	3,601,200
Intergovernmental	45,518,838	19,318,876	1,917,920	4,615,242	145,000		71,515,876	62,959,998
Charges for services	2,070,000	1,799,257			49,390,130	16,249,996	69,509,383	51,181,331
Fines, forfeitures and penalties	1,410,000						1,410,000	1,432,500
Interest earnings	3,080,000	100,000			2,119,870		5,299,870	3,946,141
Miscellaneous	3,890,930	2,242,170	200,000	851,972	60,000		7,245,072	20,261,038
Bonds	-			19,550,000			19,550,000	14,446,994
Fund Balance	-	592,152	567,100	15,598,840	1,500,000		18,258,092	18,512,433
Transfers In	3,312,122	1,333,477	12,613,964	4,020,000	683,952		21,963,515	25,071,497
<b>Total Revenues</b>	<b>166,442,000</b>	<b>40,070,932</b>	<b>15,298,984</b>	<b>44,636,054</b>	<b>53,898,952</b>	<b>16,249,996</b>	<b>336,596,918</b>	<b>316,900,302</b>
<b>Appropriations</b>								
General Government	23,197,786	27,394,680					65,458,316	58,285,886
Finance & Administration	3,920,893					14,865,850	3,920,893	3,893,094
Safety Department	69,768,841	319,650					70,088,491	66,281,012
Public Works Department	29,891,071	4,785,000			31,297,627		65,973,698	62,599,505
Parks & Recreation(Arts&Culture)	11,395,870	1,749,257					13,145,127	12,430,948
Personnel	6,833,709						6,833,709	6,138,675
Neighborhood Services	2,016,781						2,016,781	1,841,372
Executive Branch	1,787,131						1,787,131	1,981,098
Education, Arts & Culture	2,367,446						2,367,446	2,204,617
Debt Service		3,216,150	15,298,984		19,945,389		38,460,523	38,959,527
Capital Projects		1,706,195		44,636,054	1,155,936	1,384,146	48,882,331	41,038,722
Transfers Out	15,262,472	900,000			1,500,000		17,662,472	21,245,846
<b>Total Appropriations</b>	<b>166,442,000</b>	<b>40,070,932</b>	<b>15,298,984</b>	<b>44,636,054</b>	<b>53,898,952</b>	<b>16,249,996</b>	<b>336,596,918</b>	<b>316,900,302</b>

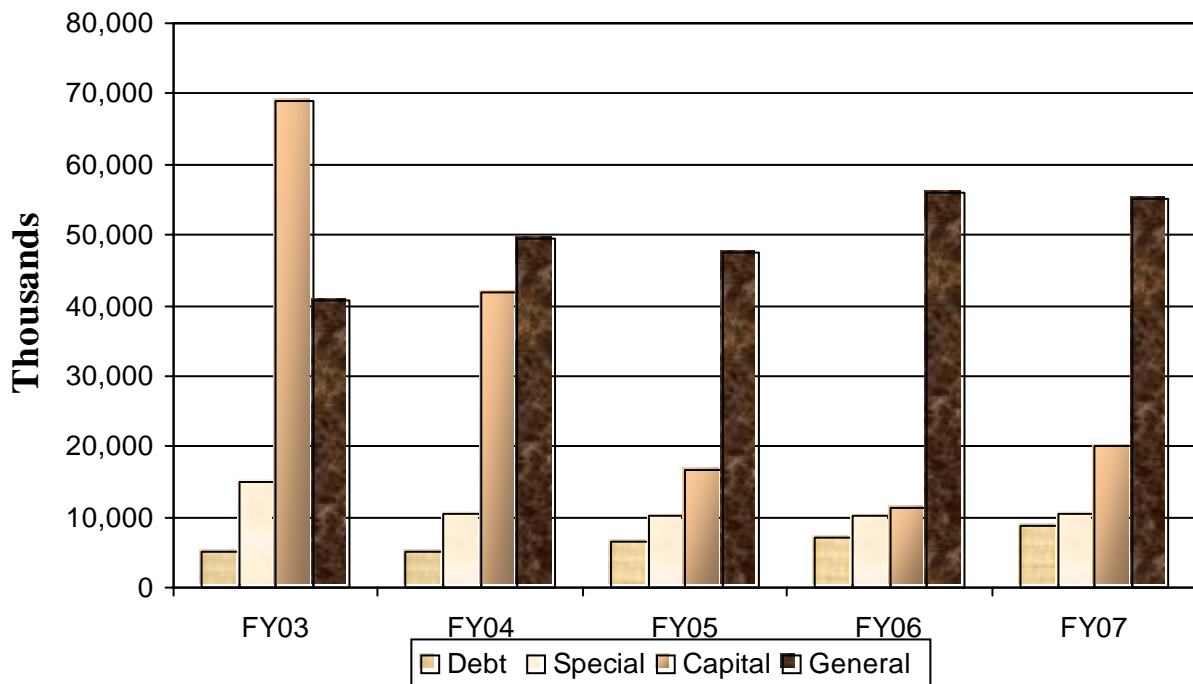


## Fund Balance/Net Asset Summary

During the past five years the City of Chattanooga has seen a total net decrease in its Governmental Fund Balances of \$34.9 million. This is primarily due to reductions in the fund balance for the Capital Funds and Special Revenue Funds. Fund Balances for the General, Debt Service, Fiduciary, Enterprise, and Internal Service Funds have increased during this period.

### Changes in Fund Balance Governmental Funds

Includes Designated Funds



	Governmental Fund Balances				
	FY03	FY04	FY05	FY06	FY07
<b>Debt Service Fund</b>	\$ 4,988,142	\$ 5,222,704	\$ 6,471,929	\$ 7,139,208	\$ 8,871,564
<b>Special Revenue Funds</b>	\$ 14,882,558	\$ 10,460,135	\$ 10,123,928	\$ 10,130,789	\$ 10,497,924
<b>Capital Funds</b>	\$ 69,000,220	\$ 41,780,985	\$ 16,559,134	\$ 11,332,676	\$ 20,161,800
<b>General Fund</b>	\$ 40,677,979	\$ 49,359,361	\$ 47,450,200	\$ 56,042,709	\$ 55,130,347
<b>Totals</b>	<b>\$ 129,548,899</b>	<b>\$ 106,823,185</b>	<b>\$ 80,605,191</b>	<b>\$ 84,645,382</b>	<b>\$ 94,661,635</b>

## Fund Balance/Net Asset Summary

The General Fund Balance was \$47,450,200 in 2005. This has grown steadily to a current unaudited balance of \$55,130,347 for FY07. This has been accomplished through sound fiscal management, increasing tax revenues and investment income.

The Special Revenues Fund Balance increased from a balance of \$10,123,928 in 2005 to a 2008 projected beginning balance of \$10,497,924. Fund balance has remained relatively constant since fiscal year 2004. When Hamilton County residents voted for the half-cent sales tax, no City portion is collected and remitted to the County School System. The remaining funds are dedicated to economic development supported capital and the payment of lease payments for the retirement of the Lease Rental Revenue Bonds.

Debt Service Fund Balance was \$6,471,929 in FY05 and \$8,871,564 in FY07. During FY07, debt service fund balance increased due to budgeting for the anticipated new debt to cover the FY06 and FY07 Capital Budgets. This bond transaction was delayed until December 2006, thus requiring only one interest payment during FY07. Also in early 2007 the city refunded \$17.7M of the outstanding General Obligation Series 2001.

The Capital Fund Balance has fluctuated most during the past few years. This is primarily due to the City's 21st Century Waterfront capital plan, which was substantially completed in FY07. Since FY05, the balance has increased 24.5% from \$16,559,134 to a projected \$20,161,800 in FY07. This is primarily due to proceeds from the sale of bonds.

The growth of the Net Assets within the Enterprise Funds (excluding the Electric Power Board) has been most dramatic. Net Assets of \$245,445,654 in 2005 have increased to a 2007 unaudited balance of \$261,920,455. For more than ten years, the City was subject to federal mandates relative to water quality and landfill operations which necessitated the imposition of a water quality fee and increased landfill rates to fund such mandates. In FY06 there was no change in rate, but prior to that, there were increases in sewer rates from FY03 to FY05 ranging from 2.54% to 7.29%. In FY07 an increase of 15.5% was applied, and in FY08 a 6% increase will be phased in at 3% in October and 3% in April, 2008.

The Internal Service Fund Balance was \$35,076 in 2005. At the beginning of 2008, this Fund Balance is projected to be \$7,343,652. This change reflects the capital recovery portion of the Fleet Leasing Program, with the capital requirements for vehicle replacement factored into the current lease rate. This fund is not intended to generate profits.

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

# City of Chattanooga, Tennessee

## General Fund

Includes Designated General Funds  
 Schedule of Revenues, Expenditures, and Changes in Fund Balance -  
 Budget and Actual on Budgetary Basis  
 Years Ended June 30, 2005 - 2008

	FY 04/05	FY05/06	Unaudited FY06/07	Budget FY07/08
FUND BALANCE at beginning of year	<u>49,359,361</u>	<u>47,450,200</u>	<u>56,042,709</u>	<u>55,130,347</u>
Revenues				
Taxes	101,295,560	99,517,097 (3)	102,315,279	103,895,410 (5)
Licenses and permits	4,092,969 (2)	4,272,090	4,754,390	3,702,700
Intergovernmental Revenues	52,354,359	56,359,719	59,519,869	60,008,514 (5)
Charges for Services	3,774,828	3,936,967	4,478,508	4,240,540
Fines, forfeitures and penalties	1,410,642	1,472,403	1,424,431	1,410,000
Interest Income	1,191,283	2,892,000	4,531,197	3,024,530
Sale of Property	31,670	1,335,432	578,639	80,000
Prior Year Surplus	0	0	0	0
Miscellaneous Revenues	<u>4,687,331</u>	<u>4,388,380</u>	<u>4,420,393</u>	<u>4,256,275</u>
Total Revenues	<u>\$168,838,642</u>	<u>\$174,174,088</u>	<u>\$182,022,706</u>	<u>\$180,617,969</u>
Expenditures				
General Government	34,951,436	32,587,703	39,110,283 (4)	45,480,454
Finance & Administration	8,463,320	8,371,662	3,587,822 (4)	4,180,982
Safety	62,075,048	62,846,035	69,072,377	71,724,878
Public Works	26,937,744	28,025,831	29,092,374	30,756,933
Parks & Recreation	12,707,873	11,342,871	12,620,316	13,259,091
Education, Arts, & Culture	<u>0</u>	<u>1,663,345</u>	<u>2,115,102</u>	<u>2,374,837</u>
Total Expenditures	<u>\$145,135,421</u>	<u>\$144,837,447</u>	<u>\$155,598,274</u>	<u>\$167,777,175</u>
Excess (deficiency) of revenues over expenditures	23,703,221	29,336,641	26,424,432	12,840,794
Other Financing Sources (Uses)				
Operating transfers in	0	3,141,564 (3)	3,203,679	5,476,332
Operating transfers out	(22,327,382)	(20,470,396)	(26,875,174)	(14,578,520) (5)
Operating transfers to component units	<u>(3,285,000)</u>	<u>(3,415,300)</u>	<u>(3,665,300)</u>	<u>(3,738,606)</u>
Total other financing sources (uses)	<u>(25,612,382)</u>	<u>(20,744,132)</u>	<u>(27,336,795)</u>	<u>(12,840,794)</u>
Excess (deficiency) of revenues and other financing sources over (under) expenditures	<u>(1,909,161)</u>	<u>8,592,509</u>	<u>(912,363)</u>	<u>0</u>
FUND BALANCE at end of year	<u>\$47,450,200</u>	<u>\$56,042,709</u>	<u>\$55,130,347</u>	<u>\$55,130,347</u>

Note 1: Fund balance includes designated (largest of which is Economic Development) and undesignated general fund activity.

Note 2: Gross Receipt collections reclassified from Licenses and Permits to Taxes beginning in FY05.

Note 3: EPB payments in lieu of taxes reclassified from Taxes to Transfers In beginning in FY06.

Note 4: Purchasing and Information Services divisions of Finance & Administration moved to General Government for FY07.

Note 5: Excluded from this amount are amendments for capital appropriations fo \$12,058,840 from General Fund balance and \$1,090,663 from Economic Development Fund balance.

# City of Chattanooga, Tennessee

## Special Revenue Funds

Schedule of Revenues, Expenditures, and Changes in Fund Balance  
Years Ended June 30, 2005 - 2008

	FY 04/05	FY05/06	Unaudited FY06/07	Budget FY07/08
FUND BALANCE at beginning of year	<u>10,460,135</u>	<u>10,123,928</u>	<u>10,168,369</u>	<u>10,497,924</u>
Revenues				
Taxes	2,583,318	3,640,518	3,747,137	3,750,000
Intergovernmental Revenues	20,789,349	21,954,892	25,322,559	21,996,536
Charges for Services	141,512	355,738	281,571	50,000
Interest Income	125,507	333,606	256,980	168,000
Sale of Property	0	17,330	23,599	0
Prior Year Surplus	0	0	0	592,152
Miscellaneous Revenues	3,413,783	2,166,322	1,840,385	2,587,170
Total Revenues	<u>\$27,053,469</u>	<u>\$28,468,406</u>	<u>\$31,472,231</u>	<u>\$29,143,858</u>
Expenditures				
General Government	22,475,236	22,010,047	24,810,316	24,110,345
Finance and Administration	63,799	16,149	0	105,000
Safety	162,295	216,829	246,685	319,650
Public Works	4,685,412	4,772,020	4,527,265	4,785,000
General Services	0	0	0	0
Capital Outlay/Fixed Assets	281,867	1,139,174	622,515	428,850
Total Expenditures	<u>\$27,668,609</u>	<u>\$28,154,219</u>	<u>\$30,206,781</u>	<u>\$29,748,845</u>
Excess (deficiency) of revenues over expenditures	(615,140)	314,187	1,265,450	(604,987)
Other Financing Sources (Uses)				
Operating transfers in	3,823,537	3,822,108	3,821,137	3,821,137
Operating transfers out	(3,544,604)	(4,091,854)	(4,757,032)	(3,216,150)
Total other financing sources (uses)	<u>278,933</u>	<u>(269,746)</u>	<u>(935,895)</u>	<u>604,987</u>
Net change in Fund Balance	<u>(336,207)</u>	<u>44,441</u>	<u>329,555</u>	<u>0</u>
FUND BALANCE at end of year	<u>\$10,123,928</u>	<u>\$10,168,369</u>	<u>\$10,497,924</u>	<u>\$10,497,924</u>

# City of Chattanooga, Tennessee

## Debt Service Fund

Schedule of Revenues, Expenditures, and Changes in Fund Balance -  
Years Ended June 30, 2005 - 2008

	FY04/05	FY05/06	Unaudited FY06/07	Budget FY07/08
FUND BALANCE at beginning of year	<u>5,222,704</u>	<u>6,471,929</u>	<u>7,139,208</u>	<u>8,871,564</u>
Revenues				
Intergovernmental funds	1,705,851	1,371,442	1,360,442	1,917,920
Other	<u>221,916</u>	<u>281,137</u>	<u>230,059</u>	<u>200,000</u>
Total Revenues	<u>1,927,767</u>	<u>1,652,579</u>	<u>1,590,501</u>	<u>2,117,920</u>
Expenditures				
Principal retirement	5,777,360	7,735,136	8,453,319	8,383,644
Interest	6,118,239	6,329,621	6,744,095	6,845,340
Fiscal agent fees	<u>53,198</u>	<u>72,917</u>	<u>89,916</u>	<u>70,000</u>
Total Expenditures	<u>11,948,797</u>	<u>14,137,674</u>	<u>15,287,330</u>	<u>15,298,984</u>
Excess (deficiency) of revenues over expenditures	<u>(10,021,030)</u>	<u>(12,485,095)</u>	<u>(13,696,829)</u>	<u>(13,181,064)</u>
Other Financing Sources (Uses)				
Operating transfers in	11,270,255	13,152,374	15,429,185	12,613,964
Total other financing sources (uses)	<u>11,270,255</u>	<u>13,152,374</u>	<u>15,429,185</u>	<u>12,613,964</u>
Excess (deficiency) of revenues and other financing sources over (under) expenditures	<u>1,249,225</u>	<u>667,279</u>	<u>1,732,356</u>	<u>(567,100)</u>
FUND BALANCE at end of year	<u><u>\$6,471,929</u></u>	<u><u>\$7,139,208</u></u>	<u><u>\$8,871,564</u></u>	<u><u>\$8,304,464</u></u>

# City of Chattanooga, Tennessee

## Capital Funds

Schedule of Revenues, Expenditures, and Changes in Fund Balance -  
Years Ended June 30, 2005 - 2008

	FY 04/05	FY05/06	Unaudited FY06/07	Budget FY07/08
FUND BALANCE at beginning of year	<u>41,780,985</u>	<u>16,559,134</u>	<u>11,482,676</u>	<u>20,161,801</u>
Revenues				
Intergovernmental Revenues	9,971,567	3,431,378	1,565,984	4,665,242
Charges for services	32,606	0	0	0
Interest Income	661,256	494,693	705,325	0
Donations	0	0	0	25,000
Sale of Property	25,650	953,964	772,513	0
Miscellaneous Revenues	3,774,082	188,345	457,600	340,000
Total Revenues	<u>\$14,465,161</u>	<u>\$5,068,380</u>	<u>\$3,501,422</u>	<u>\$5,030,242</u>
Expenditures				
General Government	6,141,012	1,635,685	4,810,960	9,658,386
Finance & Administration	669,592	2,586,561	10,559,470	2,750,000
Safety	3,473,463	4,099,733	1,554,407	1,100,242
Public Works	12,665,890	10,445,303	11,050,777	13,812,000
Parks & Recreation	3,972,346	2,087,186	2,181,215	14,188,000
Education, Arts, & Culture	0	80,193	168,126	400,000
General Services	40,240	0	63,267	155,000
Capital outlay/fixed assets	30,546,325	6,220,798	801,082	0
Total Expenditures	<u>\$57,508,868</u>	<u>\$27,155,459</u>	<u>\$31,189,304</u>	<u>\$42,063,628</u>
Excess (deficiency) of revenues over expenditures	<u>(43,043,707)</u>	<u>(22,087,079)</u>	<u>(27,687,882)</u>	<u>(37,033,386)</u>
Other Financing Sources (Uses)				
Operating transfers in	12,695,410	8,836,312	15,420,488	20,055,812
Operating transfers out	(2,480,853)	(2,082,495)	(9,271,613)	(2,572,426)
Bond/Note Proceeds	31,565,630	10,106,804	45,124,480	19,550,000
Refund Bond Escrow Agent	(23,958,331)	0	(14,906,348)	0
Total other financing sources (uses)	<u>17,821,856</u>	<u>16,860,621</u>	<u>36,367,007</u>	<u>37,033,386</u>
Excess (deficiency) of revenues and other financing sources over (under) expenditures	<u>(25,221,851)</u>	<u>(5,226,458)</u>	<u>8,679,125</u>	<u>0</u>
FUND BALANCE at end of year	<u>\$16,559,134</u>	<u>\$11,332,676</u>	<u>\$20,161,801</u>	<u>\$20,161,801</u>

# City of Chattanooga, Tennessee

## Fiduciary Funds

Combining Statement of Revenues, Expenditures and  
Changes in Fund Balances  
Years Ended June 30, 2005 - 2008

	FY 04/05	FY05/06	Unaudited FY06/07	Budget FY07/08
<b>ADDITIONS</b>				
Interest Income	210,159	204,967	380,004	380,000
Miscellaneous			11,043	0
Total Revenues	<u>210,159</u>	<u>204,967</u>	<u>391,047</u>	<u>380,000</u>
<b>DEDUCTIONS</b>				
Finance & Administration	25	427	200	200
General Government	74,518	115,342	86,583	87,000
Total Expenditures	<u>74,543</u>	<u>115,769</u>	<u>86,783</u>	<u>87,200</u>
Excess (deficiency) of Revenues over (under) Expenditures	135,616	89,198	304,264	292,800
<b>OTHER FINANCING SOURCES (USES)</b>				
Operating Transfers Out	0	0	0	0
Total Other Financing Sources (Uses)	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Excess (deficiency) of Revenues and Other Financing Sources Over (under) Expenditures and Other Financing Uses	135,616	89,198	304,264	292,800
FUND BALANCE at Beginning of Year	<u>3,064,000</u>	<u>3,199,616</u>	<u>3,288,814</u>	<u>3,593,078</u>
FUND BALANCE at End of Year	<u><u>\$3,199,616</u></u>	<u><u>\$3,288,814</u></u>	<u><u>\$3,593,078</u></u>	<u><u>\$3,885,878</u></u>

Fiduciary funds reflect the three medal funds: Chattanooga High School, Ochs-Oakes Fire and Police, and Ochs-Oakes High School. Library Endowment Fund added to Fiduciary Funds beginning in the fiscal year ending June 30, 2005  
OPEB Trust Fund added in FY07

# City of Chattanooga, Tennessee

## Enterprise Fund

Combining Statement of Revenues, Expenses and  
Changes in Net Assets  
Years Ended June 30, 2005 - 2008

	<u>FY 04/05</u>	<u>FY05/06</u>	<u>Unaudited FY06/07</u>	<u>Budget FY07/08</u>
REVENUES				
Customer Charges	48,717,309	48,303,602	51,096,286	48,942,777
Other	83,652	76,532	65,094	60,000
Total Revenues	<u>48,800,961</u>	<u>48,380,134</u>	<u>51,161,380</u>	<u>49,002,777</u>
OPERATING EXPENSES				
Sewer Plant Operation	18,648,491	20,481,793	21,034,136	23,735,915
Solid Waste Operation	1,870,879	2,352,548	2,858,717	3,143,673
Storm Water Operation	2,963,730	2,764,346	3,276,112	3,777,990
Depreciation and Amortization	11,579,171	11,735,945	11,396,221	13,440,917
Closure/Postclosure Costs	517,996	563,734	318,383	0
Other/Housing	1,096,766	918,286	835,587	1,795,985
Total Operating Expenses	<u>36,677,033</u>	<u>38,816,652</u>	<u>39,719,156</u>	<u>45,894,480</u>
OPERATING INCOME (LOSS)	<u>12,123,928</u>	<u>9,563,482</u>	<u>11,442,224</u>	<u>3,108,297</u>
NONOPERATING REVENUES (EXPENSES)				
Interest Income	837,076	1,542,706	2,535,647	2,119,870
Interest Expense	(7,681,014)	(7,284,657)	(6,844,635)	(6,504,472)
Intergovernmental	83,652	616,396	513,081	592,353
Other Income (expense)	184,682	817,415	60,475	1,500,000
Total Nonoperating Rev. (Exp.)	<u>(6,575,604)</u>	<u>(4,308,140)</u>	<u>(3,735,432)</u>	<u>(2,292,249)</u>
INCOME (LOSS) BEFORE CONTRIBUTIONS TRANSFERS AND SPECIAL ITEM	<u>5,548,324</u>	<u>5,255,342</u>	<u>7,706,792</u>	<u>816,048</u>
Capital Contributions	170,247	2,000	0	0
Operating Transfers In	686,898	683,952	11,913,836	683,952
Operating Transfers Out	(123,261)	0	(10,073,085)	(1,500,000)
NET INCOME (LOSS) BEFORE EXTRAORDINARY LOSS	<u>6,282,208</u>	<u>5,941,294</u>	<u>9,547,543</u>	<u>0</u>
NET INCOME (LOSS)	<u>6,282,208</u>	<u>5,941,294</u>	<u>9,547,543</u>	<u>0</u>
TOTAL NET ASSETS - Beginning	<u>239,163,446</u>	<u>245,445,654</u>	<u>251,386,948</u>	<u>260,934,491</u>
TOTAL NET ASSETS - Ending	<u>\$245,445,654</u>	<u>\$251,386,948</u>	<u>\$260,934,491</u>	<u>\$260,934,491</u>



# City of Chattanooga, Tennessee

## Internal Service Funds

Schedule of Revenues, Expenditures, and Changes in Net Assets  
Years Ended June 30, 2005 - 2008

	FY 04/05	FY05/06	Unaudited FY06/07	Budget FY07/08
Net Assets, beginning of year	<u>1,697,334</u>	<u>35,076</u>	<u>1,977,405</u>	<u>7,343,652</u>
<b>Revenues</b>				
Billings to Departments	9,227,286	10,719,408	11,777,034	11,286,551
Other	<u>534,206</u>	<u>797,420</u>	<u>981,267</u>	<u>891,019</u>
<b>Total Revenues</b>	<u>\$9,761,492</u>	<u>\$11,516,828</u>	<u>\$12,758,301</u>	<u>\$12,177,570</u>
<b>Expenditures</b>				
Repairs & Maintenance - Amnicola	3,195,234	3,244,306	3,265,651	3,271,754
Repairs & Maintenance - 12th St	3,315,426	3,166,138	2,959,097	3,261,260
Operations - Amnicola	698,210	999,210	969,207	936,337
Operations - 12th St	1,543,571	2,099,578	2,049,652	2,046,246
Fleet Leasing Capital Recovery	0	4,336	327,856	1,384,147
Fleet Leasing Operations	0	0	51,590	477,827
Judgments & Costs	2,414,202	(225,170)	1,828,254	569,000
Water System	301	0	592	0
Claims & Tort Liabilities	219,973	265,934	114,443	231,000
Special Counsel	<u>36,833</u>	<u>20,168</u>	<u>156,008</u>	<u>0</u>
<b>Total Expenditures</b>	<u>\$11,423,750</u>	<u>\$9,574,499</u>	<u>\$11,722,351</u>	<u>\$12,177,570</u>
Excess (deficiency) of revenues over expenditures	<u>(1,662,258)</u>	<u>1,942,329</u>	<u>1,035,950</u>	<u>0</u>
<b>Other Financing Sources (Uses)</b>				
Operating Transfers In	<u>0</u>	<u>0</u>	<u>4,330,297</u>	<u>4,072,426</u>
<b>Total Other Financing Sources</b>	<u>0</u>	<u>0</u>	<u>4,330,297</u>	<u>4,072,426</u>
<b>Net Assets, ending of year</b>	<u><u>\$35,076</u></u>	<u><u>\$1,977,405</u></u>	<u><u>\$7,343,652</u></u>	<u><u>\$11,416,078</u></u>



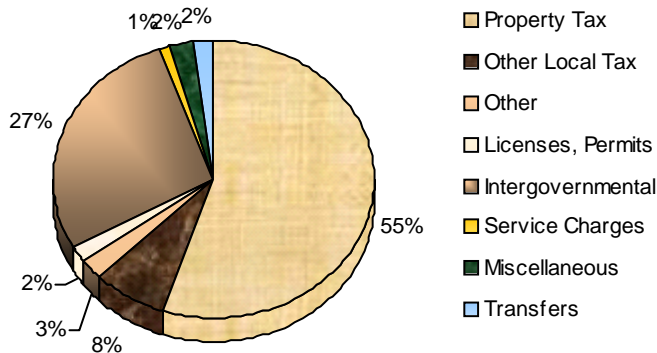
# Undesignated General Fund

## Fund Structure

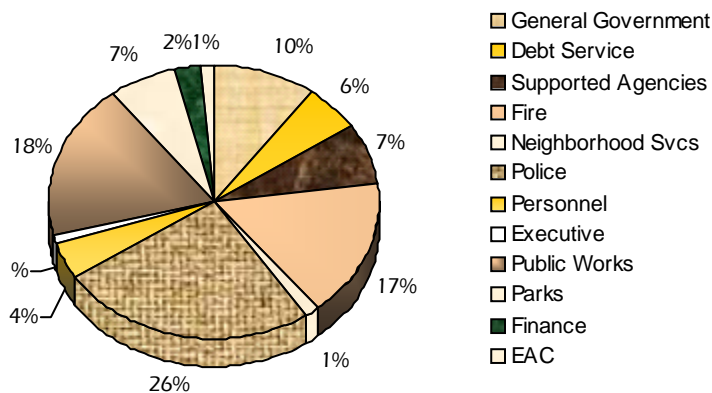
The Undesignated General Fund accounts for all financial resources applicable to the general operations of city government which are not accounted for in another fund. This fund is the only unrestricted fund of a government unit. The basis of budgeting is modified accrual. In FY 2008, the budgeted revenue and expenses are \$186,094,301. Included are designated general government operations totaling \$19,652,301, the largest of which is the Economic Development Fund with a budget of \$10,935,000. Undesignated general fund operations budget is \$166,442,000. The following charts relate to the undesignated general fund operations.

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

**Revenues 2008**  
**\$166,442,000**



**Appropriations 2008**  
**\$166,442,000**



**Fund Revenue Summary**  
 Fiscal Years ending June 30, 2005 thru 2008  
 (expressed in \$1,000)

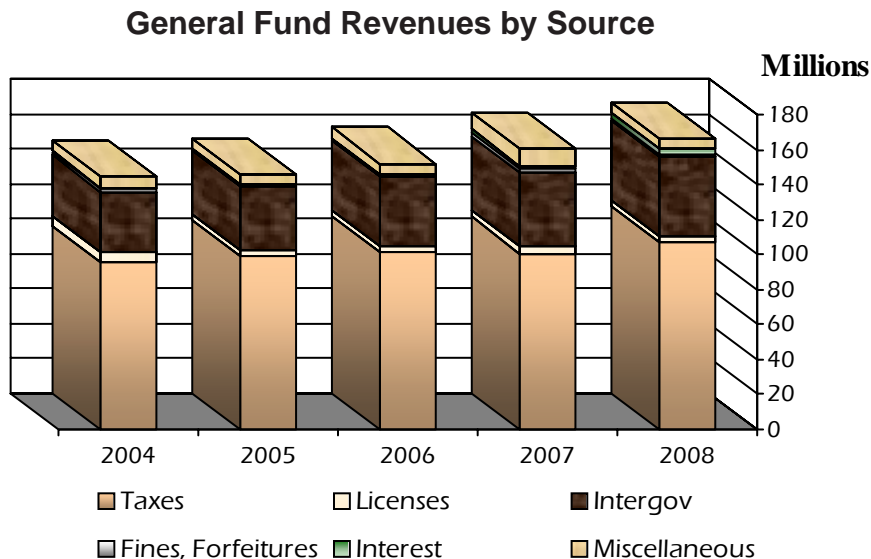
Fund Type	Actual FY04/05	Actual FY05/06	Budget FY06/07	Budget FY07/08	Budget 08 Increase (Decrease)	% Change FY 07/08
<b>Undesignated General Fund:</b>						
Property Taxes	89,685	87,851	88,994	91,376	2,382	2.68%
Other Local Taxes	11,611	11,666	11,848	12,519	671	5.66%
Licenses, Permits, Etc.	3,661	3,813	3,601	3,265	(336)	-9.33%
Fines, Forfeitures & Penalties	1,411	1,472	1,433	1,410	(23)	-1.61%
Investment Income	1,133	3,750	2,225	3,080	855	38.43%
Revenue from Other Agencies	38,178	42,076	42,958	45,519	2,561	5.96%
Service Charges	1,905	1,983	1,981	2,070	89	4.49%
Miscellaneous Revenues	4,203	3,983	3,927	3,891	(36)	-0.92%
Transfers In	-	3,142	3,259	3,312	53	N/A
Prior Year Surplus	-	-	330	-	(330)	N/A
<i>Total General Fund (1)</i>	<u>151,787</u>	<u>159,736</u>	<u>160,556</u>	<u>166,442</u>	<u>5,886</u>	<u>3.67%</u>

(1) Excluded are amendments appropriating amounts from fund balance to Capital Fund of \$7,900,000 and \$12,058,840 for FY07 and FY08, respectively.

## Revenues

The proposed Budget for FY 2008 shows an increase in Estimated Revenues of \$5,886,000 or 3.7% when compared to FY 07. This increase in Estimated Revenues for FY 2008 can be largely attributed to increased tax revenues and investment income. County-Wide sales tax is estimated to increase \$1,277,000, Gross Receipts is expected to increase by \$134,648, and the State Sales Tax is expected to increase \$336,838 or 3.0% for the City in FY 2008. Property Tax is anticipated to continue a strong, healthy growth of 2.7%.

The chart shows the General Fund Revenues by Source for the fiscal years 2004 thru 2008.



## Property Taxes

<b>FY 2008 Estimate :</b>	<b>\$91,376,360</b>
<b>% of General Fund:</b>	<b>56.01%</b>
<b>Growth From FY 07:</b>	<b>2,382,562</b>
<b>% Change:</b>	<b>2.7%</b>

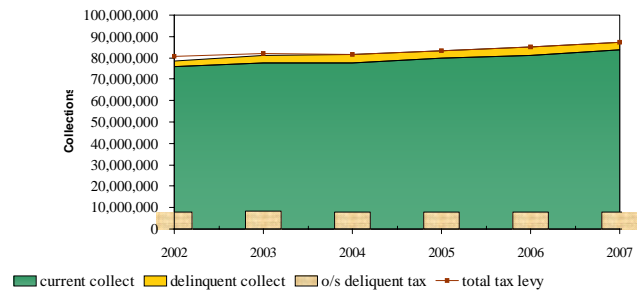
Current Real Property Taxes remain the primary source of funds for the City of Chattanooga, with the FY 2008 estimate of \$85,100,000 representing 52.17% of the total undesignated General Fund Budget. All property tax estimates inclusive of delinquencies and in lieu of tax payments total \$91,376,360 or 56.01% of the total undesignated General Fund budget. The current tax rate is \$2.202 per \$100.00 of the assessed valuation. This is considerably less than the 1995 rate of \$2.98, and is the lowest tax rate in nearly 50 years. Revenues generated in 1996 with a \$2.98 tax rate amounted to \$65,915,783 while the estimate for FY 2008 is \$85,100,000, an increase of \$19,184,217, or 29.1%. Assessments for 1995 were \$2,198,869,948. This figure has risen to \$3,968,157,371 in 2007, an increase of \$1,769,287,423 or 80.46% in the last 12 years. Based on the City's economic climate, this trend is expected to continue.

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

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

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

Property Tax Levies & Collections



Pursuant to Tennessee Code Annotated 5-52-301 to 7-52-310, known as the Municipal Electric System Tax Equivalent Law of 1987, the minimum levy for the EPB is \$2,296,692, according to a new formula specified in the 1987 Law based on a revenue floor of \$5,635,434. This revenue floor was exceeded in fiscal year 1994, resulting in a calculation which generated less PILOT collection for the City. The estimate to be received from Electric Power Board for FY 2008 is \$3,014,031 or 2.69% over FY07. The Telecommunication in lieu of tax due from the EPB is \$298,091, a 7.9% decrease from FY07. The EPB PILOT was reclassified in FY06 to a transfer in to properly reflect EPB's status as a city owned entity.

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

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

The 1995 increase in tax rates from \$2.62 to \$2.98 was the first tax increase imposed by the City since 1987 and was imposed primarily to provide funds for capital purposes. In FY02, a reappraisal year, the new certified tax rate was \$2.036. A property tax increase of \$0.48 was approved increasing the rate to \$2.516. After the reappraisal in FY06, the tax rate was decreased to \$2.202. A one penny increase produces additional income of \$421,287. Current City policy for budgeting is to estimate collections at 95% of the property tax levy.

**Payments In Lieu of Taxes.** Through a series of tax incentives and agreements the City receives sizeable in lieu of tax payments each year. Companies paying in lieu of taxes include Tennessee Valley Authority, Regis Corporation, American Plastics Inc, Signal Mountain Cement, Kenco Group and Custom Baking Co. The collection of in lieu of taxes accounts for \$2,314,450, or 1.39% of the operating budget in FY08.

### Other Local Taxes:

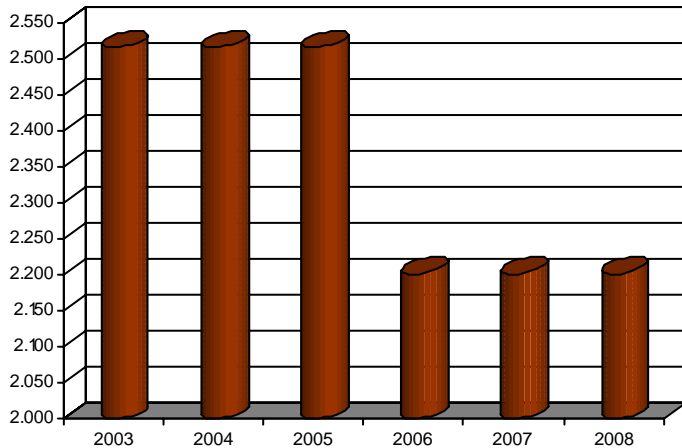
<b>FY 2008 Estimate :</b>	<b>\$12,519,050</b>
<b>% of General Fund:</b>	<b>7.67%</b>
<b>Growth From FY 07:</b>	<b>670,678</b>
<b>% Change:</b>	<b>5.7%</b>

### Gross Receipts Taxes

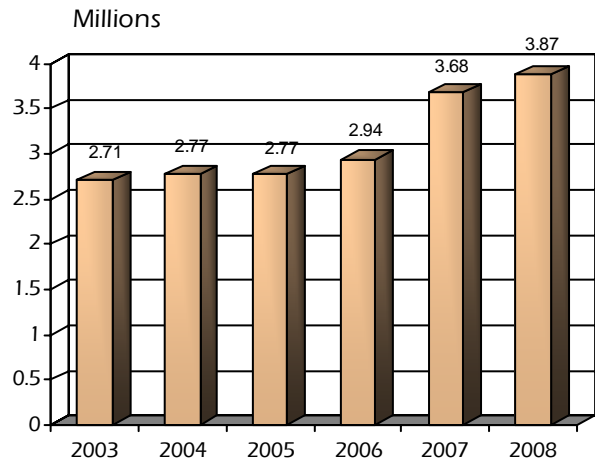
<b>FY 2008 Estimate:</b>	<b>\$3,872,000</b>
<b>% of General Fund:</b>	<b>2.37%</b>
<b>Growth From FY 07:</b>	<b>134,648</b>
<b>% Change:</b>	<b>3.6%</b>

Even though Gross Receipts Taxes are a steady source in the General Fund, they represent only 2% of total collections each year. The trend over the past six years shows the annual growth of this collection has varied considerably, as shown in the chart. The economic impact on retail sales in FY02 required a downward adjustment in the FY03 estimate, which resulted in relatively stagnant growth through FY05. In FY 07, collections were on the rise, a trend expected to continue in FY08.

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



**Gross Receipt Taxes**



## Licenses & Permits:

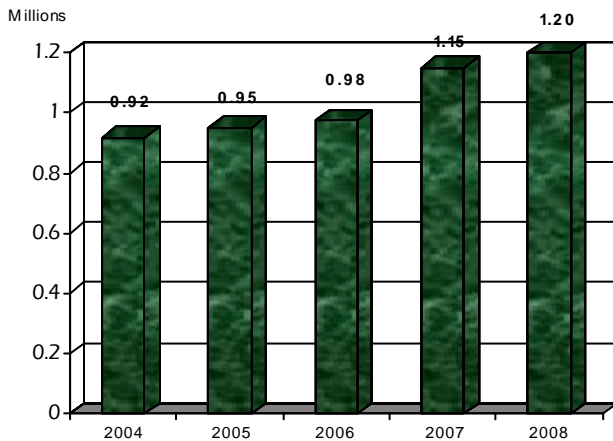
FY 2008 Estimate :	\$3,264,700
% of General Fund:	2.00%
Decrease From FY 07:	(336,500)
% Change:	- 9.3%

### Building Permits

FY 2008 Estimate :	\$1,200,000
% of General Fund:	0.74%
Growth from FY 07:	50,000
% Change:	4.3%

Building Permits are the single greatest revenue generator in the category of Licenses & Permits. As shown in the chart below, revenue budgets for Building Permits have increased over 30% since 2004, reflecting the strength of the housing market over that period of time.

**Building Permits**



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

## Revenue from Other Agencies:

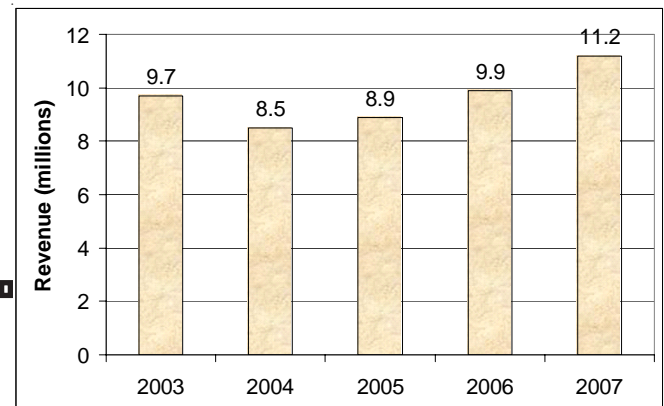
FY 2008 Estimate :	\$45,518,838
% of General Fund:	27.35%
Growth From FY 07:	2,560,608
% Change:	6.0%

### City Allocation State Sales Tax

FY 2008 Estimate:	\$11,500,000
% of General Fund :	6.91%
Growth From FY 07:	336,838
% Change:	3.0%

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 155,554 and its per capita allocation from state sales tax for Fiscal Year 2008 is \$73.04. Allocations decreased in FY04 due to a 9% cut to local governments to balance the state budget. This cut was returned to local governments: 50% in each of fiscal years 2006 and 2007. The State Sales Tax is expected to increase by 3.0% or \$336.838 in FY 2008. This suggests that the economy should remain strong and that fewer consumers are traveling across state lines to purchase goods and services.

**State Sales Tax**



## Revenues from Other Agencies

### County-Wide Sales Taxes

<b>FY 2008 Estimate :</b>	<b>\$27,432,000</b>
<b>% of General Fund:</b>	<b>16.48%</b>
<b>Growth From FY 07:</b>	<b>1,227,000</b>
<b>% Change:</b>	<b>4.9%</b>

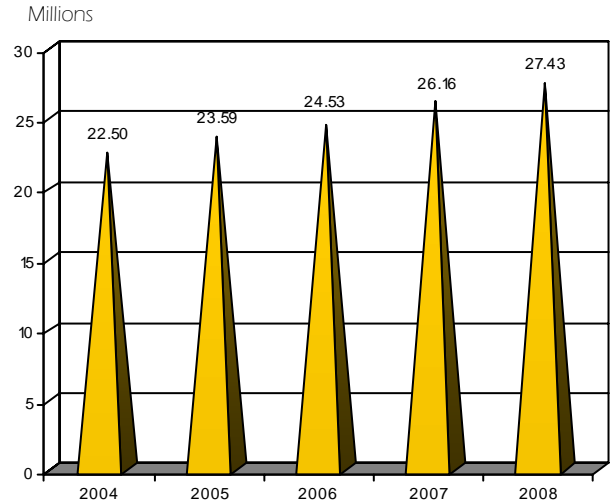
The County Wide Sales Tax, or Local Option Sales Tax, is another principal source of revenue for the City. In accordance with the 1993 Local Option Revenue Act Title 67, Chapter 6, Part 7 of the Tennessee Code Annotated, as amended, the City and County have adopted a Local Option Sales Tax. The citizens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

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

Since FY04 growth in County-Wide sales tax revenues has increased by more than 28%. This is a reflection of the economic growth that has taken place in Hamilton County in the last few years.

The County-wide sales tax represents 16.48% of the total General Fund revenues for FY 2008.

### County-Wide Sales Tax





## Undesignated General Fund Expenditure Summary

Fiscal Years ending June 30, 2005 thru 2008

(expressed in \$1,000)

Fund Type	Actual FY04/05	Actual FY05/06	Budget FY06/07	Budget FY07/08	Budget08 Increase (Decrease)	% Change FY07/08
<b>General Fund</b>						
General Government (1)	32,677	34,778	37,517	37,705	188	0.50%
Department of Finance & Administration	8,063	8,067	3,788	3,921	133	3.51%
Department of Police	36,461	37,831	40,009	42,236	2,227	5.57%
Department of Fire	24,633	24,201	26,074	27,604	1,530	5.87%
Department of Public Works	27,608	28,687	30,220	30,575	355	1.17%
Department of Parks & Recreation	10,924	9,834	10,783	11,396	613	5.68%
Department of Personnel	5,553	6,114	6,139	6,834	695	11.32%
Department of Neighborhood Services	2,637	1,415	1,841	2,017	176	9.56%
Executive Branch	1,359	1,204	1,981	1,787	(194)	-9.79%
Department of Education, Arts, & Culture	0	1,661	2,205	2,367	162	N/A
<i>Total General Fund (1)</i>	<b>149,915</b>	<b>153,792</b>	<b>160,557</b>	<b>166,442</b>	<b>5,885</b>	<b>3.67%</b>

(1) Amount excludes amendments for capital appropriations of \$7,900,000 and \$12,058,840 for FY07 and FY08, respectively.

## Expenses

### General Government

**FY 2008 Appropriation:** \$37,7042,641  
**% of General Fund:** 22.65%  
**Decline From FY 07:** 7,796,266  
**% Change:** -17.13%

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

#### **CARTA Subsidy**

**FY 2008 Appropriation:** \$3,738,606  
**% of General Fund:** 2.25%  
**Growth From FY 07:** 73,306  
**% Change:** 2.00%

The City finances part of the Chattanooga Area Regional Transportation Authority's operating cost. The CARTA appropriation of \$3,738,606 enables CARTA to provide additional services to those citizens using bus service as their only means of transportation to work, school, shopping and other activities.

#### **Chattanooga-Hamilton County Bicentennial Library**

**FY 2008 Appropriation:** \$2,487,660  
**% of General Fund:** 1.49%  
**Growth From FY 07:** 0  
**% Change:** 0.00%

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

#### **Chattanooga Neighborhood Enterprises**

**FY 2008 Appropriation:** \$1,000,000  
**% of General Fund:** 0.60%  
**Decline From FY 07:** 500,000  
**% Change:** -33.33%

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

#### **Debt Service Fund**

**FY 2008 Appropriation:** \$9,392,174  
**% of General Fund:** 5.64%  
**Decline From FY 07:** 2,174,877  
**% Change:** -18.80%

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 2008 Appropriation:** \$2,700,000  
**% of General Fund:** 1.62%  
**Growth From FY 07:** 682,103  
**% Change:** 33.80%

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

#### **Tennessee Riverpark**

**FY 2008 Appropriation:** \$1,229,321  
**% of General Fund:** 0.74%  
**Growth From FY 07:** 37,995  
**% Change:** 3.19%

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

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

<b>FY 2008 Appropriation :</b>	<b>\$3,920,893</b>
<b>% of General Fund:</b>	<b>2.36%</b>
<b>Growth From FY 07:</b>	<b>132,799</b>
<b>% Change:</b>	<b>3.51%</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 behind the growth in FY08 is the increased cost of salaries and benefits.

### **Department of Police**

<b>FY 2008 Appropriation :</b>	<b>\$42,236,116</b>
<b>% of General Fund:</b>	<b>25.38%</b>
<b>Growth From FY 07:</b>	<b>2,227,381</b>
<b>% Change:</b>	<b>5.57%</b>

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

### **Department of Fire**

<b>FY 2008 Appropriation:</b>	<b>\$27,604,390</b>
<b>% of General Fund:</b>	<b>16.58%</b>
<b>Growth From FY 07:</b>	<b>1,530,698</b>
<b>% Change:</b>	<b>5.87%</b>

The FY08 growth is attributed to increase in salary and benefits.

### **Department of Public Works**

<b>FY 2008 Appropriation:</b>	<b>\$30,575,023</b>
<b>% of General Fund:</b>	<b>18.37%</b>
<b>Growth from FY 07:</b>	<b>354,626</b>
<b>% Change:</b>	<b>1.17%</b>

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

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

<b>FY 2008 Appropriation :</b>	<b>\$11,395,870</b>
<b>% of General Fund:</b>	<b>6.85%</b>
<b>Growth From FY 07:</b>	<b>613,172</b>
<b>% Change:</b>	<b>5.69%</b>

In FY06, part of Parks & Recreation was reorganized into the new Department of Education, Arts & Culture. The overall increase in the budget from FY08 reflects an increase in salary and benefits.

### **Department of Personnel**

<b>FY 2008 Appropriation:</b>	<b>\$6,833,709</b>
<b>% of General Fund :</b>	<b>4.11%</b>
<b>Growth From FY 07:</b>	<b>695,034</b>
<b>% Change:</b>	<b>11.3%</b>

The increase in expenditures in FY08 is primarily attributable to increases in salaries and Employee's Insurance program.

### **Department of Neighborhood Services**

<b>FY 2008 Appropriation :</b>	<b>\$2,016,781</b>
<b>% of General Fund:</b>	<b>1.21%</b>
<b>Growth From FY 07:</b>	<b>175,409</b>
<b>% Change:</b>	<b>9.53%</b>

Since its establishment in FY98, many changes have occurred that significantly increased the functions and visibility of this department. During the previous administration, Better Housing functions were transferred from Public Works, leading to the creation of the Department of Neighborhood Services. In FY06, Animal Services was removed and more neighborhood related divisions moved from the Executive Branch like Grants Administration, Human Rights, and Community Development. This year, in an effort to better service the Chattanooga area, the department has combined the divisions of Codes & Community Services with Neighborhood Relations to create a new division of Codes, Community Services, & Neighborhood Relations. The FY08 increase is due to salary and benefits adjustments.

### **Executive Branch**

<b>FY 2008 Appropriation:</b>	<b>\$1,787,131</b>
<b>% of General Fund:</b>	<b>1.07%</b>
<b>Decline From FY 07:</b>	<b>193,967</b>
<b>% Change:</b>	<b>-9.79%</b>

The Executive Branch consists of functions under direct control of the Mayor. This branch includes the Mayor's Office, Multicultural Affairs, and new initiatives of the Mayor Great Ideas Competition and the Office of Faith Based Initiatives. The FY08 reduction is due to the decrease in operations cost for the Office of Multicultural Affairs and a decrease in lobbying costs.

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

<b>FY 2008 Appropriation:</b>	<b>\$2,367,446</b>
<b>% of General Fund:</b>	<b>1.42%</b>
<b>Growth From FY 07</b>	<b>162,829</b>
<b>% Change:</b>	<b>7.39%</b>

The FY08 growth is attributed to increase in salaries and benefits.

### Undesignated General Fund Revenues

Fiscal Years 2005-2008

Revenue Source	Actual FY 04/05	Actual FY 05/06	Budget FY06/07	Budget FY07/08	BUDGET '08 INC/(DEC)	% CHANGE FY 07/08	% OF TOTAL
<b>Property Taxes:</b>							
Current Property Taxes	80,035,765	80,951,652	82,678,000	85,100,000	2,422,000	2.9%	52.17%
Interest & Penalty - Current Year	131,963	112,033	130,000	100,000	(30,000)	-23.1%	0.06%
Interest & Penalty - Prior Year	482,438	661,378	450,000	550,000	100,000	22.2%	0.34%
Prior Year Property Taxes	3,421,104	3,678,691	3,400,000	3,200,000	(200,000)	-5.9%	1.96%
City Fee- Collection of Delinquent Taxes	172,724	176,303	188,000	160,000	(28,000)	-14.9%	0.10%
Corporate Excise Tax-State	182,611	370,000	250,000	250,000	0	0.0%	0.15%
Payments In Lieu of Taxes (1)	5,257,964	5,042,741	1,897,798	2,016,360	118,562	6.2%	1.24%
<b>Total Property Tax</b>	<b>\$89,684,569</b>	<b>\$90,992,798</b>	<b>\$88,993,798</b>	<b>\$91,376,360</b>	<b>2,382,562</b>	<b>2.7%</b>	<b>56.01%</b>
<b>Other Local Taxes:</b>							
Franchise Taxes-Chatt Gas	252,955	293,570	254,000	250,000	(4,000)	-1.6%	0.15%
Franchise Taxes-Century Tel	0	32,480	43,810	23,982	(19,828)	-45.3%	0.01%
Franchise Taxes - CCTV	1,411,908	1,429,828	1,435,000	1,714,568	279,568	19.5%	1.05%
Liquor Taxes	1,606,265	1,658,004	1,711,454	1,797,500	86,046	5.0%	1.10%
Beer Taxes	4,638,904	4,735,848	4,661,756	4,855,000	193,244	4.1%	2.98%
Gross Receipts Tax	3,695,781	3,510,891	3,737,352	3,872,000	134,648	3.6%	2.37%
Local Litigation Taxes	5,176	5,241	5,000	6,000	1,000	20.0%	0.00%
<b>Total Other Local Taxes</b>	<b>\$11,610,989</b>	<b>\$11,665,862</b>	<b>\$11,848,372</b>	<b>\$12,519,050</b>	<b>670,678</b>	<b>5.7%</b>	<b>7.67%</b>
<b>Licenses &amp; Permits:</b>							
Motor Vehicle License	394,810	372,780	330,000	350,000	20,000	6.1%	0.21%
Parking Meters	449,486	471,623	450,000	0	(450,000)	-100.0%	0.00%
Business License excluding Liquor	144,000	147,025	130,000	145,000	15,000	11.5%	0.09%
Building Permits	1,143,668	1,204,762	1,150,000	1,200,000	50,000	4.3%	0.74%
Other Licenses, Permits, Fees	1,528,981	1,616,632	1,541,200	1,569,700	28,500	1.8%	0.96%
<b>Total Licenses &amp; Permits</b>	<b>\$3,660,945</b>	<b>\$3,812,822</b>	<b>\$3,601,200</b>	<b>\$3,264,700</b>	<b>(336,500)</b>	<b>-9.3%</b>	<b>2.00%</b>
<b>Fines, Forfeitures, &amp; Penalties:</b>							
City Court Fines	605,193	577,814	585,000	530,000	(55,000)	-9.4%	0.32%
Criminal Court Fines	220,799	215,974	220,000	220,000	0	0.0%	0.13%
Parking Ticket Fines	563,703	663,997	620,000	650,000	30,000	4.8%	0.40%
Other Fines Forfeitures, & Penalties	20,949	14,618	7,500	10,000	2,500	33.3%	0.01%
<b>Total Fines, Forfeitures, &amp; Penalties</b>	<b>\$1,410,643</b>	<b>\$1,472,403</b>	<b>\$1,432,500</b>	<b>\$1,410,000</b>	<b>(22,500)</b>	<b>-1.6%</b>	<b>0.86%</b>
<b>Investment Income:</b>							
Interest on Investments	1,101,516	2,414,180	2,200,000	3,000,000	800,000	36.4%	1.84%
Sale of Property	31,670	1,335,432	25,000	80,000	55,000	220.0%	0.05%
<b>Total Investment Income</b>	<b>\$1,133,186</b>	<b>\$3,749,612</b>	<b>\$2,225,000</b>	<b>\$3,080,000</b>	<b>855,000</b>	<b>38.4%</b>	<b>1.89%</b>

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

Continued on Next Page

## Undesignated General Fund Revenues

Fiscal Years 2005-2008

Revenue Source	Actual FY 04/05	Actual FY 05/06	Budget FY06/07	Budget FY07/08	BUDGET '08 INC/(DEC)	% CHANGE FY 07/08	% OF TOTAL
<b>Revenue From Other Agencies:</b>							
County wide Sales Tax - General Fund	23,585,866	25,063,557	26,155,000	27,432,000	1,277,000	4.9%	16.48%
State Beer Tax	76,270	77,352	82,000	85,000	3,000	3.7%	0.05%
Hall Income Tax	2,149,036	3,071,346	2,200,000	2,700,000	500,000	22.7%	1.62%
State Sales Tax	9,398,986	10,379,781	11,163,162	11,500,000	336,838	3.0%	6.91%
State Mixed Drink Tax	1,347,872	1,540,706	1,507,361	1,765,800	258,439	17.1%	1.06%
State Gas Inspection Fees	350,173	207,355	350,000	350,000	0	0.0%	0.21%
State Maintenance of Streets	141,982	346,188	105,000	200,000	95,000	90.5%	0.12%
State Alcohol Beverage Tax	72,530	80,418	75,000	85,000	10,000	13.3%	0.05%
State DOT - TVRM	34,493	0	0	0	0	N/A	0.00%
State - Special Training Funds	347,032	350,698	392,700	379,500	(13,200)	-3.4%	0.23%
State - Telecom Sales Tax	25,974	26,861	27,150	26,366	(784)	-2.9%	0.02%
State- Tax Mitigation	0	53,394	0	0	0	N/A	0.00%
Ham. County-Ross Landing Plaza	476,079	715,339	730,663	846,378	115,715	15.8%	0.51%
Ham. County-Radio & Electronics	147,541	160,538	170,194	148,794	(21,400)	-12.6%	0.09%
DOJ-Bulletproof Vest Program	24,371	0	0	0	0	N/A	0.00%
Ham. County - SWAT Reimbursement	0	2,500	0	0	0	N/A	0.00%
<b>Total Revenue from Other Agencies</b>	<b>\$38,178,205</b>	<b>\$42,076,033</b>	<b>\$42,958,230</b>	<b>\$45,518,838</b>	<b>2,560,608</b>	<b>6.0%</b>	<b>27.35%</b>
<b>Service Charges:</b>							
City Court Cost	267,819	254,812	246,500	255,500	9,000	3.7%	0.15%
Clerk's Fee	899,002	901,079	912,000	912,000	0	0.0%	0.55%
State Court Cost	3,473	2,534	2,600	3,000	400	15.4%	0.00%
Public Works - Services Charge	226,607	252,008	212,500	288,000	75,500	35.5%	0.17%
PR - Services Charge	320,809	374,231	383,000	414,000	31,000	8.1%	0.25%
Police - Service Charge	144,315	127,461	159,000	124,000	(35,000)	-22.0%	0.07%
Other Charges for Services	43,045	70,541	65,700	73,500	7,800	11.9%	0.04%
<b>Total Service Charges</b>	<b>\$1,905,070</b>	<b>\$1,982,666</b>	<b>\$1,981,300</b>	<b>\$2,070,000</b>	<b>88,700</b>	<b>4.5%</b>	<b>1.24%</b>
<b>Miscellaneous Revenues:</b>							
Indirect Cost	2,685,866	2,485,866	2,485,866	2,485,866	0	0.0%	1.49%
Land & Bldg. Rents	71,681	87,149	65,000	87,000	22,000	33.8%	0.05%
Dock Rental	13,685	12,782	15,000	16,000	1,000	6.7%	0.01%
Mem. Aud.- Rents, Conc., OT, BO	336,451	325,288	325,000	342,000	17,000	5.2%	0.21%
Tivoli - Rents, Conc., OT, BO	186,346	240,424	197,000	240,500	43,500	22.1%	0.14%
Coolidge Park Revenue	129,617	94,776	125,000	95,000	(30,000)	-24.0%	0.06%
Other General Government Misc.	779,439	737,097	713,734	624,564	(89,170)	-12.5%	0.38%
<b>Total Miscellaneous Revenues</b>	<b>\$4,203,085</b>	<b>\$3,983,382</b>	<b>\$3,926,600</b>	<b>\$3,890,930</b>	<b>(35,670)</b>	<b>-0.9%</b>	<b>2.34%</b>
<b>Transfers In</b>	<b>0</b>	<b>0</b>	<b>3,259,000</b>	<b>3,312,122</b>	<b>53,122</b>	<b>1.6%</b>	<b>1.99%</b>
<b>Revenue from Prior Year Surplus</b>	<b>0</b>	<b>0</b>	<b>330,000</b>	<b>0</b>	<b>(330,000)</b>	<b>-100.0%</b>	<b>0.00%</b>
<b>Grand Totals</b>	<b>\$151,786,692</b>	<b>\$159,735,578</b>	<b>\$160,556,000</b>	<b>\$166,442,000</b>	<b>\$5,886,000</b>	<b>3.7%</b>	<b>100.00%</b>

## Undesignated General Fund Expenditures

Fiscal Years 2005-2008

Expenditure	Actual	Actual	Budget	Budget	BUDGET '08	%	%
	FY 04/05	FY 05/06	FY06/07	FY07/08	INC/(DEC)	CHANGE	OF TOTAL
<b>General Government</b>							
<b>Agencies:</b>							
Air Pollution	270,820	270,820	270,820	270,820	0	0.00%	0.16%
Allied Arts	250,000	250,000	155,000	255,000	100,000	64.52%	0.15%
African American Museum	70,000	70,000	70,000	70,000	0	0.00%	0.04%
Chattanooga Regional History	24,000	24,000	24,000	24,000	0	0.00%	0.01%
Assoc of Visual Artists	15,000	15,000	0	0	0	N/A	0.00%
CARCOG & SETDD	31,111	31,111	31,111	31,111	0	0.00%	0.02%
CARTA	3,285,000	3,415,300	3,665,300	3,738,606	73,306	2.00%	2.25%
Carter Street Corporation	0	0	150,000	200,000	50,000	33.33%	0.12%
Carter Street Lease	1,419,097	1,415,389	0	0	0	N/A	0.00%
Chattanooga Urban League	50,000	50,000	50,000	50,000	0	0.00%	0.03%
C-HC Bicentennial Public Library	2,487,660	2,487,660	2,487,660	2,487,660	0	0.00%	1.49%
Chattanooga Comm Resource Cntr	0	775,951	0	0	0	N/A	0.00%
Chattanooga Neighborhood Enterprises	2,000,000	1,500,000	1,500,000	1,000,000	(500,000)	-33.33%	0.60%
Children's Advocacy Center	30,000	30,000	30,000	30,000	0	0.00%	0.02%
Choose Chattanooga	0	0	0	25,000	25,000	N/A	0.02%
Community Foundation Scholarships	160,000	160,000	160,000	160,000	0	0.00%	0.10%
Community Impact Fund	450,000	0	250,000	300,000	50,000	20.00%	0.18%
Downtown Partnership	140,000	140,000	100,000	100,000	0	0.00%	0.06%
Enterprise South Nature Park	0	0	104,282	168,034	63,752	61.13%	0.10%
Finley Stadium	25,000	25,000	25,000	0	(25,000)	-100.00%	0.00%
GO Fest	0	0	25,000	25,000	0	0.00%	0.02%
Hertiage Hall Board	42,123	55,825	57,019	57,019	0	0.00%	0.03%
Homeless Health Center	17,500	17,500	17,500	17,500	0	0.00%	0.01%
Community Research Council	10,000	0	0	0	0	N/A	0.00%
Railroad Authority	0	20,000	20,000	20,000	0	0.00%	0.01%
Regional Planning Agency	988,817	942,817	942,817	942,817	0	0.00%	0.57%
Scenic Cities	30,294	22,888	22,888	22,888	0	0.00%	0.01%
Stop the Madness	0	0	100,000	100,000	0	0.00%	0.06%
Storm Water Fee	72,720	80,528	73,000	73,000	0	0.00%	0.04%
Tennessee Riverpark	855,741	1,037,336	1,191,326	1,229,321	37,995	3.19%	0.74%
Tenn Valley Railroad Museum	34,493	28,904	0	0	0	N/A	0.00%
Waterfront Management Agreement	0	0	40,000	0	(40,000)	-100.00%	0.00%
West Side Development Corp	75,000	0	0	0	0	N/A	0.00%
Front Porch Alliance	0	0	0	32,000	32,000	N/A	0.02%
WTCL - TV 45	60,000	60,000	60,000	60,000	0	0.00%	0.04%
<b>General Government:</b>							
Audits, Dues & Surveys	176,853	138,349	206,757	206,757	0	0.00%	0.12%
Capital Improvements	3,500,000	3,500,000	7,982,285	0	(7,982,285)	-100.00%	0.00%
ChattanoogaInvests	169,363	0	0	0	0	N/A	0.00%
City Attorney/Operations	936,018	980,859	1,056,484	1,108,441	51,957	4.92%	0.67%
City Attorney Liability Insurance Fund	1,050,000	1,650,000	900,000	800,000	(100,000)	-11.11%	0.48%
City Code Revision	9,600	0	0	0	0	N/A	0.00%
City Council	627,105	619,012	693,898	708,603	14,705	2.12%	0.43%
City Court Judicial #1	275,289	298,490	348,721	357,441	8,720	2.50%	0.21%
City Court Judicial #2	281,224	298,247	339,097	333,057	(6,040)	-1.78%	0.20%
Contingency Fund	39,766	560,261	500,000	2,298,118	1,798,118	359.62%	1.38%
Debt Service Fund	8,772,293	9,801,307	11,567,051	9,392,174	(2,174,877)	-18.80%	5.64%
Election Expense	207,121	26,062	0	0	0	N/A	0.00%
Human Services	1,333,477	1,333,477	1,333,477	1,333,477	0	0.00%	0.80%
Internal Audit	0	321,272	423,835	491,256	67,421	15.91%	0.30%
Intergovernmental Relations	287,390	341,809	327,000	327,000	0	0.00%	0.20%
Pensions, FICA & UIC	61,686	48,325	50,000	50,000	0	0.00%	0.03%
T.A.P. (tuition & books)	15,985	14,336	20,000	20,000	0	0.00%	0.01%
Downtown Design Center	202,743	0	0	0	0	N/A	0.00%
Renewal & Replacement	1,463,442	1,440,314	2,017,897	2,700,000	682,103	33.80%	1.62%
Enterprise Center	0	100,000	100,000	100,000	0	0.00%	0.06%
General Services Administration	0	0	392,778	417,955	25,177	6.41%	0.25%
Information Services	0	0	2,666,635	2,755,025	88,390	3.31%	1.66%
Telecommunications	0	0	328,023	332,059	4,036	1.23%	0.20%
Purchasing	0	0	849,421	752,948	(96,473)	-11.36%	0.45%
Building Maintenance	0	0	624,939	700,752	75,813	12.13%	0.42%
Radio & Electronics	0	0	442,578	454,623	12,045	2.72%	0.27%
Real Estate	0	0	125,558	31,500	(94,058)	-74.91%	0.02%
Property Maintenance	0	0	104,400	43,300	(61,100)	-58.52%	0.03%
Farmer's Market	0	0	0	4,100	4,100	N/A	0.00%
311 Call Center	373,059	379,857	475,350	496,279	20,929	4.40%	0.30%
<b>total</b>	<b>\$32,676,790</b>	<b>\$34,778,006</b>	<b>\$45,498,907</b>	<b>\$37,704,641</b>	<b>(\$7,794,266)</b>	<b>-17.13%</b>	<b>22.65%</b>

## Undesignated General Fund Expenditures

Fiscal Years 2005-2008

Expenditure	Actual FY 04/05	Actual FY 05/06	Budget FY06/07	Budget FY07/08	BUDGET '08 INC/(DEC)	% CHANGE FY 07/08	% OF TOTAL
<b>Department of Finance &amp; Administration:</b>							
Finance Office	1,692,769	1,721,504	1,997,681	2,114,542	116,861	5.85%	1.27%
Information Services	2,707,131	2,473,495	0	0	0	N/A	0.00%
City Treasurer	507,318	582,718	740,631	697,618	(43,013)	-5.81%	0.42%
Telecommunications	307,981	329,169	0	0	0	N/A	0.00%
City Court Clerk's Office	931,534	953,621	1,049,782	1,108,733	58,951	5.62%	0.67%
Purchasing	818,023	874,367	0	0	0	N/A	0.00%
Building Maintenance	585,179	546,146	0	0	0	N/A	0.00%
Radio & Electronics	372,747	429,976	0	0	0	N/A	0.00%
Property Maintenance	43,942	40,085	0	0	0	N/A	0.00%
Real Estate	96,783	115,752	0	0	0	N/A	0.00%
<b>total</b>	<b>\$8,063,407</b>	<b>\$8,066,833</b>	<b>\$3,788,094</b>	<b>\$3,920,893</b>	<b>\$132,799</b>	<b>3.51%</b>	<b>2.36%</b>
<b>Department of Police:</b>	<b>\$36,461,093</b>	<b>\$37,831,066</b>	<b>\$40,008,735</b>	<b>\$42,236,116</b>	<b>\$2,227,381</b>	<b>5.57%</b>	<b>25.38%</b>
<b>Department of Fire:</b>							
Fire Operations	23,868,962	23,920,021	25,780,192	27,303,390	1,523,198	5.91%	16.40%
Utilities	763,981	280,916	293,500	301,000	7,500	2.56%	0.18%
<b>total</b>	<b>\$24,632,943</b>	<b>\$24,200,937</b>	<b>\$26,073,692</b>	<b>\$27,604,390</b>	<b>\$1,530,698</b>	<b>5.87%</b>	<b>16.58%</b>
<b>Department of Public Works:</b>							
Administration	1,024,510	969,255	981,465	923,648	(57,817)	-5.89%	0.55%
City Engineer	1,863,900	1,742,760	1,931,329	2,031,890	100,561	5.21%	1.22%
City Wide Services	3,807,043	3,802,054	4,118,299	889,321	(3,228,978)	-78.41%	0.53%
Sewer Construction & Maintenance	2,093,301	2,109,613	2,152,005	5,363,087	3,211,082	149.21%	3.22%
Land Development Office	1,899,850	2,695,478	2,688,389	2,744,609	56,220	2.09%	1.65%
Utilities	141,889	159,540	191,586	155,500	(36,086)	-18.84%	0.09%
Pump Stations	138,595	55,193	112,240	112,500	260	0.23%	0.07%
Traffic Management	2,220,776	2,297,433	2,498,517	2,587,357	88,840	3.56%	1.55%
Street Lighting	2,597,269	2,722,957	2,778,375	2,806,241	27,866	1.00%	1.69%
Subsidies to Other Funds	5,565,707	5,530,367	5,712,694	5,306,762	(405,932)	-7.11%	3.19%
Municipal Forestry	497,776	446,725	530,517	557,527	27,010	5.09%	0.33%
Waste Pickup - Brush	2,619,143	2,476,508	2,921,193	3,001,422	80,229	2.75%	1.80%
Waste Pickup - Garbage	3,137,819	3,678,676	3,603,788	4,095,159	491,371	13.63%	2.46%
<b>total</b>	<b>\$27,607,578</b>	<b>\$28,686,559</b>	<b>\$30,220,397</b>	<b>\$30,575,023</b>	<b>\$354,626</b>	<b>1.17%</b>	<b>18.37%</b>
<b>Department of Parks &amp; Recreation:</b>							
Administration	1,088,557	942,579	1,183,998	1,132,079	(51,919)	-4.39%	0.68%
Recreation	4,296,043	4,309,066	4,547,119	4,679,834	132,715	2.92%	2.81%
Parks	4,354,692	4,582,341	5,051,581	5,583,957	532,376	10.54%	3.35%
Civic Facilities	1,184,562	0	0	0	0	N/A	0.00%
<b>total</b>	<b>\$10,923,854</b>	<b>\$9,833,986</b>	<b>\$10,782,698</b>	<b>\$11,395,870</b>	<b>\$613,172</b>	<b>5.69%</b>	<b>6.85%</b>
<b>Department of Personnel:</b>							
Administration	926,164	1,210,463	1,027,917	1,257,150	229,233	22.30%	0.76%
Physicals	107,129	108,590	10,000	10,000	0	0.00%	0.01%
Employee's Insurance Office	267,662	343,797	419,188	495,915	76,727	18.30%	0.30%
Employee's Insurance Program	3,820,405	4,114,148	4,494,044	4,992,044	498,000	11.08%	3.00%
Wellness Initiative	356,941	261,640	108,926	0	(108,926)	-100.00%	0.00%
Job Injury Administration	74,880	74,980	78,600	78,600	0	0.0%	0.05%
<b>total</b>	<b>\$5,553,181</b>	<b>\$6,113,618</b>	<b>\$6,138,675</b>	<b>\$6,833,709</b>	<b>\$695,034</b>	<b>11.3%</b>	<b>4.11%</b>
<b>Department of Neighborhood Services:</b>							
Administration	362,786	328,316	460,021	519,694	59,673	12.97%	0.31%
Animal Services	1,008,861	0	0	0	0	N/A	0.00%
Codes & Community Services	802,502	728,192	1,175,169	1,332,229	157,060	13.36%	0.80%
Grants Administration	0	104,431	119,382	78,058	(41,324)	-34.61%	0.05%
Human Rights	0	32,659	0	0	0	N/A	0.00%
Neighborhood Relations	362,754	220,924	0	0	0	N/A	0.00%
Neighborhood Grants	100,000	0	86,800	86,800	0	0.00%	0.05%
<b>total</b>	<b>\$2,636,903</b>	<b>\$1,414,522</b>	<b>\$1,841,372</b>	<b>\$2,016,781</b>	<b>\$175,409</b>	<b>9.53%</b>	<b>1.21%</b>

**Undesignated General Fund Expenditures**

Fiscal Years 2005-2008

Expenditure	Actual	Actual	Budget	Budget	BUDGET '08	%	%
	FY 04/05	FY 05/06	FY06/07	FY07/08	INC/(DEC)	CHANGE	OF TOTAL
<b>Executive Branch:</b>							
Mayor's Office	792,765	956,316	887,417	938,761	51,344	5.79%	0.56%
Office of Performance Review	121,244	0	0	0	0	N/A	0.00%
Human Rights	18,180	0	0	0	0	N/A	0.00%
Office of Capital Planning	137,812	0	0	0	0	N/A	0.00%
Great Ideas Competition	0	0	60,000	60,000	0	0.00%	0.04%
Community Development	141,930	0	0	0	0	N/A	0.00%
Grants Administration	146,747	0	0	0	0	N/A	0.00%
Multicultural Affairs	0	70,069	750,676	459,296	(291,380)	-38.82%	0.28%
Office of Faith Based Initiatives	0	68,371	283,005	329,074	46,069	16.28%	0.20%
Asset Management	0	109,079	0	0	0	N/A	0.00%
<b>total</b>	<b>\$1,358,678</b>	<b>\$1,203,835</b>	<b>\$1,981,098</b>	<b>\$1,787,131</b>	<b>(\$193,967)</b>	<b>-9.79%</b>	<b>1.07%</b>
<b>Department of Education, Arts, &amp; Culture:</b>							
Administration	0	226,999	327,461	407,878	80,417	24.56%	0.25%
Civic Facilities	0	1,348,821	1,695,465	1,584,854	(110,611)	-6.52%	0.95%
Arts & Culture	0	85,101	181,691	374,714	193,023	106.24%	0.23%
<b>total</b>	<b>\$0</b>	<b>\$1,660,921</b>	<b>\$2,204,617</b>	<b>\$2,367,446</b>	<b>\$162,829</b>	<b>7.39%</b>	<b>1.42%</b>
<b>Expenditure Total</b>	<b>\$149,914,427</b>	<b>\$153,790,283</b>	<b>\$168,538,285</b>	<b>\$166,442,000</b>	<b>(\$2,096,285)</b>	<b>-1.24%</b>	<b>100.00%</b>





# Special Revenue Funds

## Fund Structure

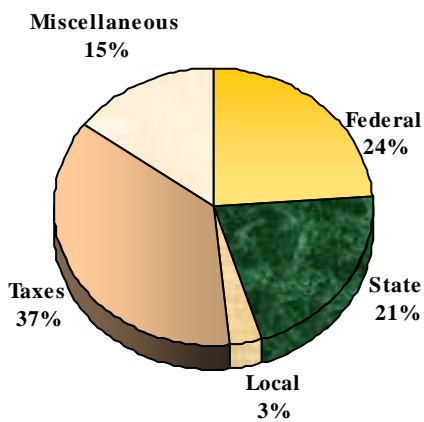
Special Revenue Funds are used to account for revenues from specific taxes or other earmarked revenue sources which by law are designated to finance particular functions or activities of government. The basis of budgeting for these funds is modified accrual. Included funds are State Street Aid, Human Services, Economic Development, Narcotics, Community Development, Hotel/Motel Occupancy Tax Fund, and Municipal Golf Course Fund. For fiscal year ended June 30, 2007 the budgeted revenue and expenses were as follows:

Fund	FY07 Budgeted Revenue & Expenses	(unaudited) FY07 Actual Revenues	(unaudited) FY07 Actual Expenses
State Street Aid Fund	\$4,781,733	\$4,482,700	\$4,526,306
Human Services Fund	\$12,486,866	\$13,681,671	\$13,941,247
Economic Development Fund(1)	\$10,895,000	\$10,873,236	\$11,373,002
Narcotics Fund	\$270,250	\$557,196	\$286,229
Community Development Fund	\$4,672,152	\$6,240,759	\$6,588,961
Hotel/Motel Tax	\$ 3,750,000	\$ 4,029,478	\$4,206,423
Municipal Golf Course Fund	\$ 1,648,250	\$ 1,792,526	\$ 1,766,479

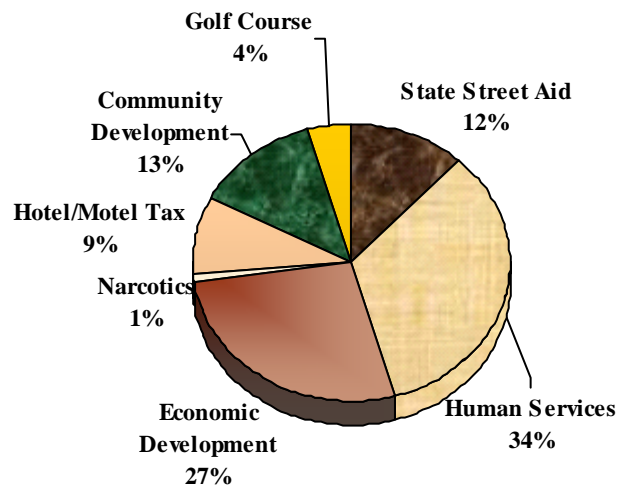
(1) While presented here, the Economic Development Fund is reported as a designated portion of General Fund.

## Fiscal Year 2007/2008

**Revenue by Source**  
\$40,070,932



**Appropriation by Fund**  
\$40,070,932



## Fund Revenue Summary

Fiscal Year Ending June 30, 2005-2008

(expressed in \$1,000)

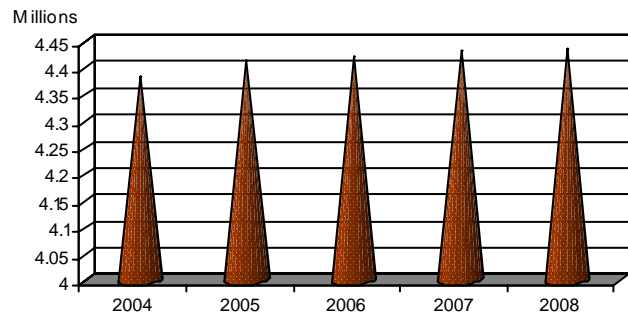
Fund Type:	Actual FY 04/05	Actual FY 05/06	Budget FY 06/07	Budget FY 07/08	Budget 08 Increase (Decrease)	% CHANGE FY 07/08
<b>Special Revenue Fund</b>						
State Street Aid	4,768	4,724	4,782	4,785	3	0.1%
Human Services	13,372	13,725	12,487	13,435	948	7.6%
Economic Development Fund	10,486	11,109	10,895	10,935	40	0.4%
Narcotics	235	846	270	320	50	18.5%
Hotel/Motel Tax Fund	2,583	3,640	3,750	3,750	0	0.0%
Community Development Fund	5,588	4,486	4,672	5,097	425	9.1%
Municipal Golf Course	1,543	1,591	1,648	1,749	101	6.1%
<b>Total Special Revenue Fund</b>	<b>38,575</b>	<b>40,121</b>	<b>38,504</b>	<b>40,071</b>	<b>1,567</b>	<b>4.1%</b>

## Revenues

### State Street Aid

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

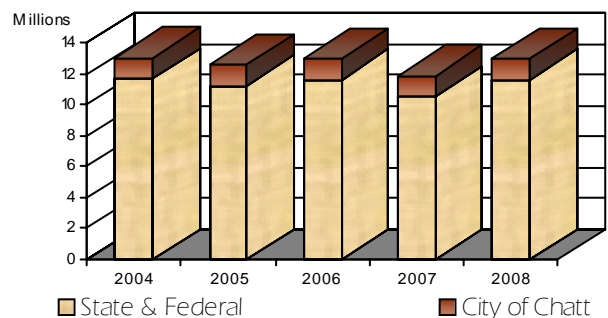
### State Gas Tax Collections



### Human Services Fund

Human Services receives Federal, State, and City appropriations. This fund for FY08 is estimated to increase by 7% from FY07. The State accounts for most of this increase in addition to a small decrease by Federal.

### Human Services Collections



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

### Municipal Golf Course Fund

Revenues comes mainly from green fees and golf cart rentals. Overall estimated revenues are expected to increase by 6% from FY07 budget.

### Narcotics Fund

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

### Economic Development Fund

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

### Community Development

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

The total FY08 increase for this fund is \$424,789 compared to FY07. This increase in the fund is due to the changes in grant funding during the City's fiscal year. As with most federal funds, these sources are allocated to the City based on the Federal Government's budget year which is different from the City's fiscal reporting year.

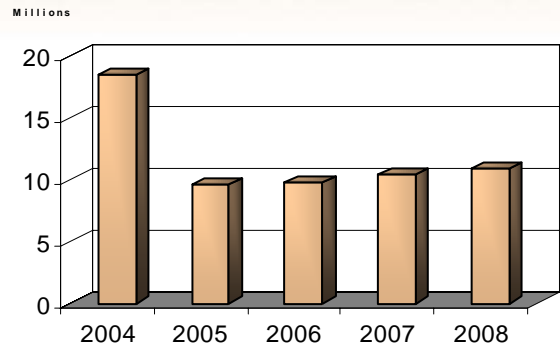
### Hotel-Motel Occupancy Privilege Tax Fund

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

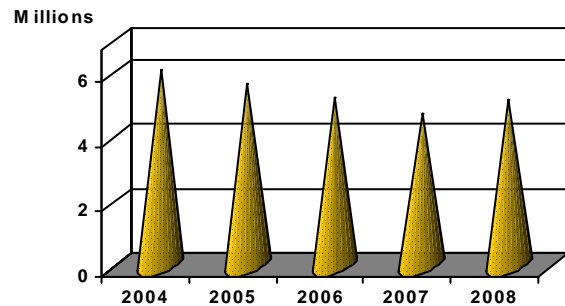
October 1, 2002 thru September 30, 2003	2%
October 1, 2003 thru April 30, 2005	3%
May 1, 2005 and thereafter	4%

The FY07 revenue totaled \$3,747,124. The FY08 estimate is \$3,750,000.

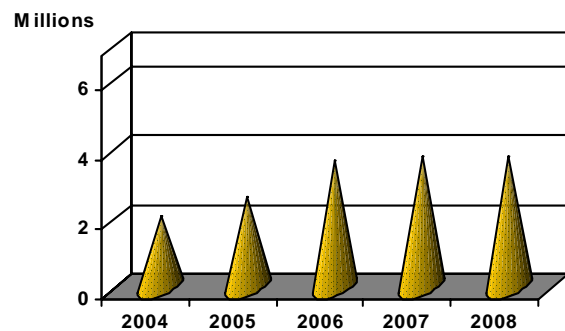
Economic Development Collections



Community Development Collections



Hotel-Motel Tax Collections



**Fund Expenditure Summary**  
 Fiscal Year Ending June 30, 2005-2008  
 (expressed in \$1,000)

Fund Type:	Actual	Actual	Budget	Budget	Budget 08	%
	FY 04/05	FY 05/06	FY 06/07	FY 07/08	Increase (Decrease)	CHANGE FY 07/08
<b>Special Revenue Fund</b>						
State Street Aid	4,096	4,772	4,782	4,785	3	0.1%
Human Services	13,583	13,725	12,487	13,435	948	7.6%
Economic Development Fund	17,402	9,799	10,895	10,935	40	0.4%
Narcotics	172	171	270	320	50	18.5%
Hotel/Motel Tax Fund	2,058	3,023	3,750	3,750	0	0.0%
Community Development Fund	9,109	5,004	4,672	5,097	425	9.1%
Municipal Golf Course	1,701	1,664	1,648	1,749	101	6.1%
<b>Total Special Revenue Fund</b>	<b>48,121</b>	<b>38,158</b>	<b>38,504</b>	<b>40,071</b>	<b>1,567</b>	<b>4.1%</b>

## Expenses

### State Street Aid

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

therefore due to the spending rate of specific qualified programs the expenses will vary from year to year.

### Human Services

Human Services' expenditures have been flat in the last three years. The primary reason for the increase in FY08 is the LIHEAP (Low Income Heating Emergency Assistance Program) program funded by the State.

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.

### Economic Development Fund

During FY2008, \$9,057,655 will be spent on debt service for the Southside Development. Since Hamilton County residents voted for the half-a-cent sales tax in February 2004, 100% of the school portion is retained by the County. The remaining funds are dedicated to economic development. Note: Additional one million will be devoted to capital outlay from the fund balance.

### Hotel-Motel Occupancy Privilege Tax Fund

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

### 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;

### Municipal Golf Course Fund

Funds are used to cover the operational cost of the City's two golf courses. The primary cost are personnel and purchase services. Increased estimated revenues have allowed expenses to be increased from FY07.

### Narcotics Fund

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

## Special Fund Revenues

Fiscal Years 2005 - 2008

Revenue Source	Actual FY 04/05	Actual FY 05/06	Budget FY 06/07	Budget FY 07/08	BUDGET '08 INC/(DEC)	% CHANGE FY 07/08	% OF TOTAL
<b>State Street Aid (Fund 2104)</b>							
State of Tennessee	4,410,939	4,366,625	4,431,733	4,435,000	3,267	0.1%	11.1%
Fund Balance	320,000	300,000	300,000	300,000	0	0.0%	0.7%
Interest Earnings	37,437	57,315	50,000	50,000	0	0.0%	0.1%
<b>Total State Street Aid</b>	<b>\$4,768,376</b>	<b>\$4,723,940</b>	<b>\$4,781,733</b>	<b>\$4,785,000</b>	<b>\$3,267</b>	<b>0.1%</b>	<b>11.9%</b>
<b>Human Services (Fund 2102)</b>							
Federal - State Grants	11,273,879	11,729,508	10,565,165	11,648,535	1,083,370	10.3%	29.1%
City of Chattanooga	1,333,477	1,333,477	1,333,477	1,333,477	0	0.0%	3.3%
Day Care Fees	141,511	143,621	82,920	50,000	(32,920)	-39.7%	0.1%
Miscellaneous	73,613	90,341	28,000	60,920	32,920	117.6%	0.2%
Interest Income	36,054	155,841	50,000	50,000	0	0.0%	0.1%
Fund Balance	513,015	272,709	427,304	292,152	(135,152)	-31.6%	0.7%
<b>Total Human Services</b>	<b>\$13,371,549</b>	<b>\$13,725,497</b>	<b>\$12,486,866</b>	<b>\$13,435,084</b>	<b>\$948,218</b>	<b>7.6%</b>	<b>33.5%</b>
<b>Economic Development (Fund 1119)</b>							
Local Option Sales Tax	9,615,776	10,153,916	10,400,000	10,935,000	535,000	5.1%	27.3%
Intergovernmental	793,910	497,075	495,000	0	(495,000)	-100.0%	0.0%
Interest Income	76,419	458,029	0	0	0	N/A	0.0%
<b>Total Economic Development</b>	<b>\$10,486,105</b>	<b>\$11,109,020</b>	<b>\$10,895,000</b>	<b>\$10,935,000</b>	<b>\$40,000</b>	<b>0.4%</b>	<b>27.3%</b>
<b>Narcotics (Fund 2103)</b>							
Federal	16,318	94,892	0	41,300	41,300	N/A	0.1%
State	0	13,880	0	8,100	8,100	N/A	0.0%
Confiscated Narcotics Funds	142,765	600,448	170,250	170,250	0	0.0%	0.4%
Other	76,113	136,979	100,000	100,000	0	0.0%	0.2%
<b>Total Narcotics</b>	<b>\$ 235,196</b>	<b>\$846,199</b>	<b>\$ 270,250</b>	<b>\$ 319,650</b>	<b>\$ 49,400</b>	<b>18.3%</b>	<b>0.8%</b>
<b>Hotel/Motel Tax (Fund 2106)</b>							
21st Century Waterfront	2,583,318	3,640,108	3,750,000	3,750,000	0	0.0%	9.4%
Interest Income	0	0	0	0	0	N/A	0.0%
<b>Total Hotel/Motel Tax</b>	<b>\$2,583,318</b>	<b>\$3,640,108</b>	<b>\$3,750,000</b>	<b>\$3,750,000</b>	<b>\$0</b>	<b>0.0%</b>	<b>9.4%</b>
<b>Community Development (Fund 2105) (includes HOME program)</b>							
Federal	2,752,971	3,486,029	1,487,941	1,911,000	423,059	28.4%	4.8%
Miscellaneous/Program	2,835,516	999,800	3,184,211	3,185,941	1,730	0.1%	8.0%
<b>Total Community Development</b>	<b>\$5,588,487</b>	<b>\$4,485,829</b>	<b>\$4,672,152</b>	<b>\$5,096,941</b>	<b>\$424,789</b>	<b>9.1%</b>	<b>12.7%</b>
<b>Total Municipal Golf Course(1108)</b>	<b>\$1,542,996</b>	<b>\$1,590,647</b>	<b>\$1,648,250</b>	<b>\$1,749,257</b>	<b>\$101,007</b>	<b>6.1%</b>	<b>4.4%</b>
<b>Grand Total</b>	<b>\$38,576,027</b>	<b>\$40,121,240</b>	<b>\$38,504,251</b>	<b>\$40,070,932</b>	<b>\$1,566,681</b>	<b>4.1%</b>	<b>100.0%</b>

## Special Fund Expenditures

Fiscal Years 2005 - 2008

Expenditures	Actual FY 04/05	Actual FY 05/06	Budget FY 06/07	Budget FY 07/08	BUDGET 08 INC/(DEC)	% CHANGE FY07/08	% OF TOTAL
<b>State Street Aid (Fund 2104)</b>							
Street Maintenance	4,095,691	4,772,020	4,781,733	4,785,000	3,267	0.1%	11.94%
<b>Total State Street Aid</b>	<b>\$4,095,691</b>	<b>\$4,772,020</b>	<b>\$4,781,733</b>	<b>\$4,785,000</b>	<b>3,267</b>	<b>0.1%</b>	<b>11.94%</b>
<b>Human Services (Fund 2102)</b>							
Administration	878,545	1,489,813	1,359,796	1,359,796	0	0.0%	3.39%
Indirect Cost Offset	0	(451,477)	(463,291)	(468,156)	(4,865)	1.1%	-1.17%
Headstart	7,787,841	8,101,851	7,825,309	7,784,522	(40,787)	-0.5%	19.43%
Daycare	826,346	846,308	843,448	843,448	0	0.0%	2.10%
Weatherization	435,285	366,290	340,840	378,750	37,910	11.1%	0.95%
Foster Grandparents	477,163	493,002	504,780	462,384	(42,396)	-8.4%	1.15%
LIHEAP	1,097,071	1,464,389	1,058,770	2,101,908	1,043,138	98.5%	5.25%
Community Service Block Grant	709,198	708,544	729,411	774,129	44,718	6.1%	1.93%
Neighborhood Family Services	91,309	0	89,500	0	(89,500)	-100.0%	0.00%
Occupancy	122,373	70	0	0	0	N/A	0.00%
Title II Commodities	103,985	123,667	40,435	40,435	0	0.0%	0.10%
Emergency Food & Shelter	32,949	32,267	37,000	37,000	0	0.0%	0.09%
CDBG Homeless Utility Depoist A	0	2,400	0	0	0	N/A	0.00%
Human Services Programs	237,745	456,206	28,000	28,000	0	0.0%	0.07%
Food Programs	690,553				0	N/A	0.00%
Chambliss Home	20,000	20,000	20,000	20,000	0	0.0%	0.05%
City General Relief -	72,957	72,167	72,868	72,868	0	0.0%	0.18%
<b>Total Human Services</b>	<b>\$13,583,320</b>	<b>\$13,725,497</b>	<b>\$12,486,866</b>	<b>\$13,435,084</b>	<b>948,218</b>	<b>7.6%</b>	<b>33.53%</b>
<b>Economic Development (Fund 1119 &amp; P419)</b>							
Hamilton County Schools	8,459,059	0	0	0	0	N/A	0.00%
Other	815,941	6,637,500	625,000	600,000	(25,000)	-4.0%	1.50%
Debt Service	5,646,181	497,075	9,104,725	9,057,655	(47,070)	-0.5%	22.60%
Capital Outlay/Projects	2,480,903	2,664,000	1,165,275	1,277,345	112,070	9.6%	3.19%
<b>Total Economic Development</b>	<b>\$17,402,084</b>	<b>\$9,798,575</b>	<b>\$10,895,000</b>	<b>\$10,935,000</b>	<b>40,000</b>	<b>0.4%</b>	<b>27.29%</b>
<b>Narcotics (Fund 2103)</b>							
Operations	172,212	171,122	270,250	319,650	49,400	18.3%	0.80%
<b>Total Narcotics</b>	<b>\$172,212</b>	<b>\$171,122</b>	<b>\$270,250</b>	<b>\$319,650</b>	<b>\$49,400</b>	<b>18.3%</b>	<b>0.80%</b>
<b>Hotel/Motel Tax (Fund 2106)</b>							
21st Century Waterfront	1,988,139	1,868,200	461,503	0	(461,503)	-100.0%	0.00%
Other Waterfront Capital Fund	0	0	0	428,850	428,850	N/A	1.07%
Hamilton County	30,000	30,000	30,000	30,000	0	0.0%	0.07%
Debt Service	0	1,052,741	3,183,497	3,216,150	32,653	1.0%	8.03%
Hotel/Motel Collection Fee	40,021	71,889	75,000	75,000	0	0.0%	0.19%
<b>Total Hotel/Motel Tax</b>	<b>\$2,058,160</b>	<b>\$3,022,830</b>	<b>\$3,750,000</b>	<b>\$3,750,000</b>	<b>0</b>	<b>0.0%</b>	<b>9.36%</b>
<b>Community Development (Fund 2105)</b> <i>(includes HOME program)</i>							
Community Development Projects	8,679,158	4,589,961	4,096,487	4,513,676	417,189	10.2%	11.26%
Administration	430,147	413,945	575,665	583,265	7,600	1.3%	1.46%
<b>Total Community Development</b>	<b>\$9,109,305</b>	<b>\$5,003,906</b>	<b>\$4,672,152</b>	<b>\$5,096,941</b>	<b>424,789</b>	<b>9.1%</b>	<b>12.72%</b>
<b>Total Municipal Golf Course(1108)</b>	<b>\$1,701,183</b>	<b>\$1,663,687</b>	<b>\$1,648,250</b>	<b>\$1,749,257</b>	<b>101,007</b>	<b>6.1%</b>	<b>4.37%</b>
<b>Grand Totals</b>	<b>\$48,121,955</b>	<b>\$38,157,637</b>	<b>\$38,504,251</b>	<b>\$40,070,932</b>	<b>1,566,681</b>	<b>4.1%</b>	<b>100.00%</b>

# Enterprise Funds

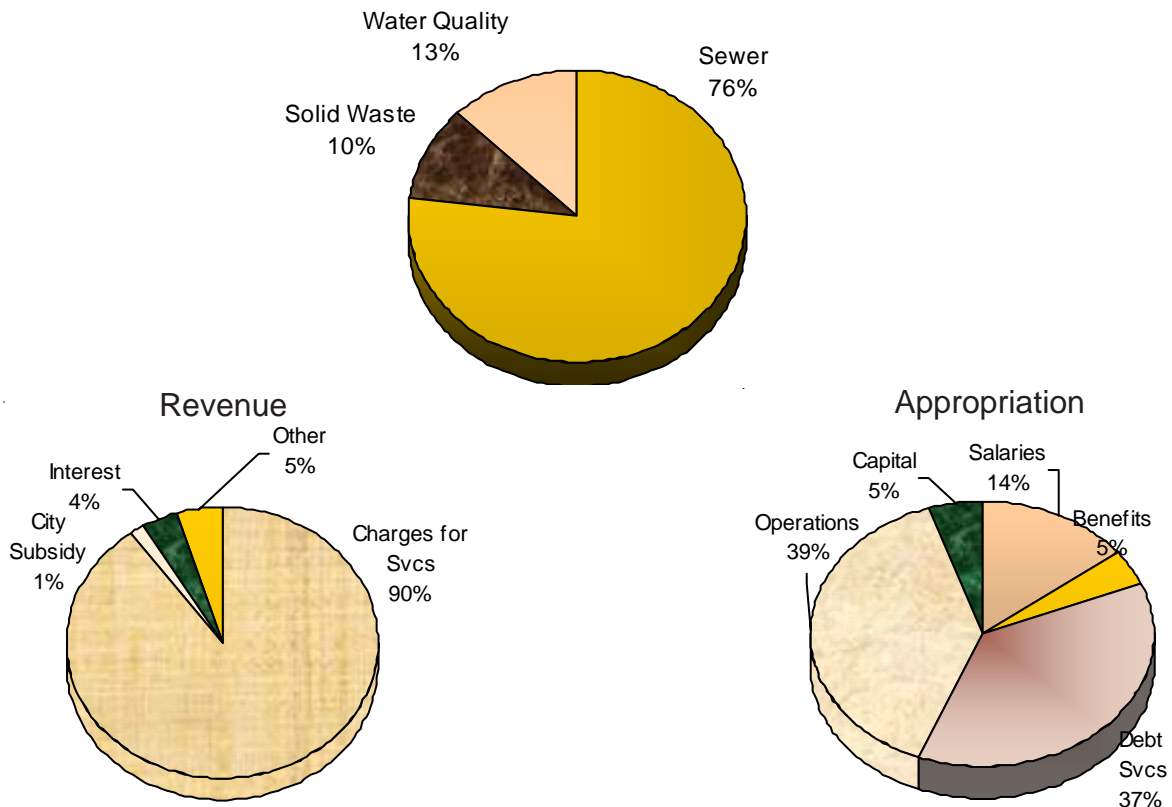
## Fund Structure

Enterprise Funds are established for operations that the City chooses to account for as though they were private enterprises. An Enterprise Fund might be established because an operation is expected to cover its costs (including depreciation expense) through user charges or because the City believes it is necessary to account for income and capital maintenance. The budgetary basis of accounting for these funds is the accrual method where measurement focus is their economic resources, much like that of a private-sector business. Revenues are recognized as soon as they are earned and expenses are recognized as soon as a liability is incurred, regardless of the timing of related cash inflows and outflows. The CAFR shows the status of the funds finances on the basis of GAAP. The City of Chattanooga has three (3) budgeted Enterprise Funds: Interceptor Sewer Fund, Water Quality Management Fund and Solid Waste and Sanitation Fund. As of June 30, 2007 the budgeted revenue and expenses were as follows:

FUND	FY 07 Budgeted Revenue & Expenditures	FY 07 Actual Revenues	FY 07 Actual Expenses
Interceptor Sewer Fund	38,837,437	36,302,263	36,046,380
Solid Waste & Sanitation Fund	5,950,165	6,160,171	5,848,224
Water Quality Management Fund	7,252,869	5,392,218	6,890,581

## Fiscal Year 2007/2008

Appropriation by Fund \$53,898,952



**Fund Revenue Summary**  
 Fiscal Year Ending June 30, 2008  
 (expressed in \$1,000)

Fund Type:	Actual FY 04/05	Actual FY 05/06	Budget FY 06/07	Budget FY 07/08	Budget '08 Increase (Decrease)	% CHANGE FY 07/08
Enterprise Funds						
Interceptor Sewer System	36,309	37,550	38,837	41,533	2,696	6.9%
1 Solid Waste & Sanitation	6,333	5,799	5,950	5,598	(352)	-5.9%
2 Water Quality Fund	7,628	8,514	5,687	6,767	1,080	19.0%
<b>Total Enterprise Funds</b>	<b>50,271</b>	<b>51,864</b>	<b>50,475</b>	<b>53,899</b>	<b>3,424</b>	<b>6.8%</b>

1. Solid Waste & Sanitation Fund revenue was amended in the FY08 Capital Ordinance \$1,865,000 appropriation from Solid Waste Fund Undesignated Fund balance (Not Included).
2. Water Quality Fund revenue was amended in the FY08 Capital Ordinance \$175,000 appropriation from Water Quality Fund Undesignated Fund balance (Not Included).

## Revenues

### Interceptor Sewer Fund

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

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

The sewer service charges for the regional users -- Rossville, 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 negotiations for total flow method billing. Other System revenues come from an industrial user sewer surcharge, truck discharge operation permit fees, septic tank discharge fees, holding tank discharge fees, service line connection fees and garbage grinder usage fees.

The City operates the System on a self-supporting basis from sewer service charges and fees. The July 1, 2007 proposed rate schedule, is as follows:

### Enumeration Of Charges - Quantity of Water Used

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

User Class	FY08-1 Total Charges (\$/1,000 gal)	FY08-2 Total Charges (\$/1,000 gal)
First 100,000	\$ 4.69	\$ 4.83
Next 650,000	3.48	3.58
Next 1,250,000	2.82	2.90
Next 30,000,000	2.16	2.25
Over 32,000,000	2.05	2.15



**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 Count 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	\$ 1.3138	\$ 0.6813	\$ 1.9951

If regional customers are billed directly through the water company, the rate shall be two dollars and four cents (\$2.04) 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	\$ 0.7190	\$ 0.3579	\$1.0769

**Monthly Minimum Sewer Service Charges**

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

Meter Size	FY08-1 Charge per Month	FY08-2 Charge per Month
5/8"	\$ 9.70	\$ 9.98
3/4"	34.60	35.60
1"	60.45	62.21
1 1/2"	135.29	139.23
2"	239.54	246.52
3"	561.51	577.86
4"	1,037.68	1,067.90
6"	2,471.59	2,543.57
8"	4,371.79	4,499.12

**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:

- \$0.094 per pound of 5-day biochemical oxygen demand (BOD<sub>5</sub>) for concentrations in excess of 300 milligrams per liter, and,
- \$0.067 per pound of total suspended solids for concentrations in excess of 400 milligrams per liter.

The City has also established the following fees and charges:

- A Sewer Service Line Connection Fee of \$800;
- A Truck Discharge Operation Permit Fee of \$100 per truck per year;
- A Septic Tank Discharge Fee of \$53.00 per 1,000 gallons of waste;
- Holding Tank Waste Fee of \$4.69 per 1,000 gallons of waste; the fee for FY07/08-2 of \$4.83 and
- Garbage Grinders Fee of \$146.00 per month per unit.

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

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

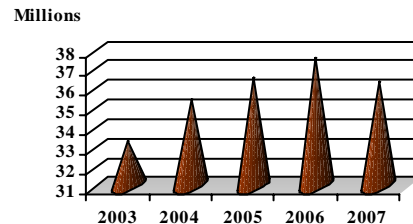
The City has followed through with its commitment to raise rates to support the program since 1985. As of April 1990, the City had adopted five consecutive annual sewer rate increases of 6.14%. The first 6.14% rate increase took place July 1985, followed by four more 6.14% rate increases in July 1986,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

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

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

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

### Interceptor Sewer Collections 2003 thru 2007



### Solid Waste and Sanitation Fund

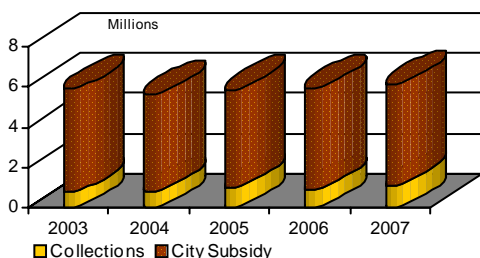
This fund accounts for the costs associated with the disposal of solid waste and recyclable materials. Prior to FY2002, the fund accounted for both collection and disposal of these materials. Due to reorganization, the collection portion of garbage and brush and trash were transferred to Public Works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

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

**Solid Waste Disposal Fee.** Since the revenue from the landfill tipping fees does not totally fund the expenditures of the fund, it is necessary for the General Fund to support the Solid Waste & Disposal Fund through a General Fund Waste Disposal Fee. This FY08 fee of \$4,622,810 accounts for 82.6% of the total budget. The FY08 fee decrease of \$405,932 or 8.1% is due to an decrease in debt service requirements.

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

**Solid Waste Revenue**

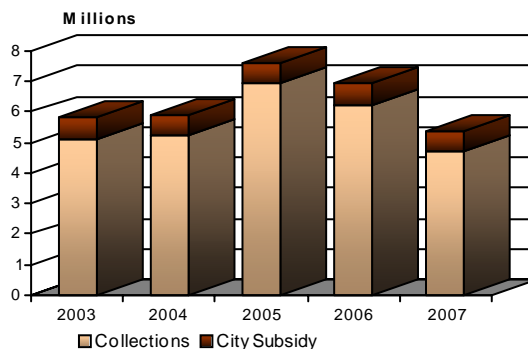


expenses appurtenant, incident or necessary thereto for the construction, extension, enlargement or acquisition of necessary storm water facilities or flood control improvement, including replacement thereof, and for the operation and maintenance thereof, there is imposed a storm water user's fee upon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

The revenue for this fund is derived from water quality fees, \$4,708,218 (70.1%), and a City of Chattanooga General Fund subsidy of \$683,952 (9.8%).

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

**Water Quality Collections**



**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

**Fund Expenditure Summary**  
Fiscal Year Ending June 30, 2008  
(expressed in \$1,000)

Fund Type:	Actual FY 04/05	Actual FY 05/06	Budget FY 06/07	Budget FY 07/08	BUDGET "08 Increase (Decrease)	% CHANGE FY 07/08
<b>Enterprise Funds</b>						
Interceptor Sewer System	42,640	45,731	38,837	41,533	2,696	6.9%
<sup>1</sup> Solid Waste & Sanitation	5,892	4,178	5,950	5,598	(352)	-5.9%
<sup>2</sup> Water Quality Fund	7,591	6,508	5,687	6,767	1,080	19.0%
<b>Total Enterprise Funds</b>	<b>56,122</b>	<b>56,418</b>	<b>50,475</b>	<b>53,899</b>	<b>3,424</b>	<b>6.8%</b>

1. Solid Waste & Sanitation appropriation was amended in the FY08 Capital Ordinance \$1,865,000 appropriation to Capital Improvements.(Not Included)
2. Water Quality Management appropriation was amended in the FY08 Capital Ordinance \$1,865,000 appropriation to Capital Improvements.(Not Included)

## Expenses

### Interceptor Sewer Fund

Expenses for the Interceptor Sewer System reflect major cost areas: personnel costs; chemical costs for liquid and solid handling; maintenance costs; electricity costs and depreciation. Major capital expenses needed for the Moccasin Bend Wastewater Treatment Plant, such as vehicle replacement, pump replacement and major system repairs occur here. In FY 07/08, the operations and maintenance budget increased \$2,695,674, or 6.9%, due to increases related to the CMOM program, the addition of eight positions, and increases in the cost of liquid chemicals and plant maintenance. The largest single change in the ISS budget for FY07/08 is the \$813,518 appropriation for various capital projects.

The debt service portion of the proposed budget for FY 07/08 increased \$317,594 from FY 06/07. This change is due to the varying interest and principal payments on bonded debt and/or capital outlay notes required from one fiscal year to the next.

### Solid Waste and Sanitation Fund

Expenses in the Solidwaste & Sanitation Fund include:

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

Major expenditures of this fund are personnel costs and vehicle related costs. The Solid Waste Fund

budget for FY 07/08 decreased \$351,710 This is due to decrease in debt service requirements.

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

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

### Water Quality Management Fund

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

- Personnel
- Operations
- Capital Projects
- Debt Service

In FY 07/08, proposed in the Capital Budget, Water Quality will again appropriate from fund balance in the amount of \$1.5M. The City has maintained the same level of General Fund support for water quality maintenance and repairs as prior to the implementation of the water quality fee.

## Enterprise Fund Revenues

Fiscal Years 2005 - 2008

Revenue Source	Actual FY 04/05	Actual FY 05/06	Budget FY 06/07	Budget FY 07/08	BUDGET '08 INC/(DEC)	% CHANGE FY 07/08	% OF TOTAL
<b>Interceptor Sewer System (Fund 5100):</b>							
Sewer Service Charges	28,418,333	28,907,409	30,396,279	31,984,894	1,588,615	5.2%	59.34%
Industrial Surcharges	3,220,096	3,370,750	2,600,000	2,750,000	150,000	5.8%	5.10%
Septic Tank Charges	157,784	188,837	130,000	212,800	82,800	63.7%	0.39%
Wheelage & Treatment							
<i>Lookout Mountain, TN</i>	202,385	191,556	196,691	185,186	(11,505)	-5.8%	0.34%
<i>Dade County, GA</i>	1,856	3,080	3,916	7,014	3,098	79.1%	0.01%
<i>Walker County, GA</i>	259,568	297,917	325,930	338,223	12,293	3.8%	0.63%
<i>Collegedale, TN</i>	215,716	206,184	210,062	243,119	33,057	15.7%	0.45%
<i>Soddy-Daisy, TN</i>	109,041	115,198	122,104	137,089	14,985	12.3%	0.25%
<i>East Ridge, TN</i>	1,139,012	1,057,015	1,080,825	1,047,955	(32,870)	-3.0%	1.94%
<i>Windstone</i>	22,188	23,334	25,598	27,138	1,540	6.0%	0.05%
<i>Hamilton County, TN</i>	600,912	454,949	458,976	560,423	101,447	22.1%	1.04%
<i>Northwest Georgia</i>	549,670	571,482	598,175	597,362	(813)	-0.1%	1.11%
<i>Lookout Mountain, GA</i>	50,446	54,067	57,602	59,079	1,477	2.6%	0.11%
<i>Ringgold, GA</i>	45,731	65,563	73,845	244,951	171,106	231.7%	0.45%
<i>Rossville, GA</i>	321,637	333,825	349,142	340,242	(8,900)	-2.5%	0.63%
<i>Red Bank, TN</i>	97,266	397,455	422,915	486,979	64,064	15.1%	0.90%
Refund to Regional Users	(177,173)	0	0	0	0	N/A	0.00%
Debt Service Northwest Georgia	372,335	410,074	447,377	447,353	(24)	0.0%	0.83%
Industrial User Permits	40,500	44,000	41,000	41,000	0	0.0%	0.08%
Industrial Violation Fines	11,817	2,400	0	0	0	N/A	0.00%
Garbage Grinder Fees	23,936	21,566	22,000	47,304	25,304	115.0%	0.09%
Capital Contributions	0	2,000	0	0	0	N/A	0.00%
Miscellaneous Revenue	23,976	(286,133)	0	0	0	N/A	0.00%
Sale of Property	1,067	0	0	0	0	N/A	0.00%
Fund Balance for Capital	0	0	0	0	0	N/A	0.00%
Interest Earnings	600,780	1,117,703	1,275,000	1,775,000	500,000	39.2%	3.29%
<b>Total Interceptor Sewer</b>	<b>\$36,308,879</b>	<b>\$37,550,231</b>	<b>\$38,837,437</b>	<b>\$41,533,111</b>	<b>\$2,695,674</b>	<b>6.9%</b>	<b>77.06%</b>
<b>Solid Waste &amp; Sanitation(Fund 5200):</b>							
Landfill Tipping Fees	997,285	591,858	404,201	482,275	78,074	19.3%	0.89%
Landfill Permit Fees	2,445	2,254	2,500	3,500	1,000	40.0%	0.01%
City of Chattanooga Tipping Fees	4,881,755	4,846,415	5,028,742	4,622,810	(405,932)	-8.1%	8.58%
State Sub Recyclable Material	0	0	60,000	60,000	0	0.0%	0.11%
S/W Surcharge - State	85,000	70,548	85,000	85,000	0	0.0%	0.16%
Interest	163,016	288,110	346,141	344,870	(1,271)	-0.4%	0.64%
Public Works Capital	202,627	0	0	0	0	N/A	0.00%
Misc Revenues	1,193	0	23,581	0	(23,581)	-100.0%	0.00%
<b>Total Solid Waste &amp; Sanitation</b>	<b>\$6,333,321</b>	<b>\$5,799,185</b>	<b>\$5,950,165</b>	<b>\$5,598,455</b>	<b>(\$351,710)</b>	<b>-5.9%</b>	<b>10.39%</b>
<b>Water Quality Management (Fund 5300):</b>							
Water Quality Fee	5,397,099	5,503,635	4,918,358	4,473,434	(444,924)	-9.0%	8.30%
Public Works Capital	1,448,981	0	0	0	0	N/A	0.00%
Fund Balance for Capital	0	2,100,000	0	1,500,000	1,500,000	N/A	2.78%
Misc Revenue	98,388	226,863	85,000	110,000	25,000	29.4%	0.20%
General Fund Subsidy	683,952	683,952	683,952	683,952	0	0.0%	1.27%
<b>Total Water Quality</b>	<b>\$7,628,420</b>	<b>\$8,514,450</b>	<b>\$5,687,310</b>	<b>\$6,767,386</b>	<b>\$1,080,076</b>	<b>19.0%</b>	<b>12.56%</b>
<b>Grand Totals:</b>	<b>\$50,270,619</b>	<b>\$51,863,866</b>	<b>\$50,474,912</b>	<b>\$53,898,952</b>	<b>\$3,424,040</b>	<b>6.8%</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 are usually recovered from those governmental units that receive benefits. The budgetary basis of accounting for these funds is the accrual method with economic resources measurement focus, much like that of a private-sector business. Revenues are recognized as soon as they are earned and expenses are recognized as soon as a liability is incurred, regardless of the timing of related cash inflows and outflows. Funds are reported on GAAP basis in CAFR.

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

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

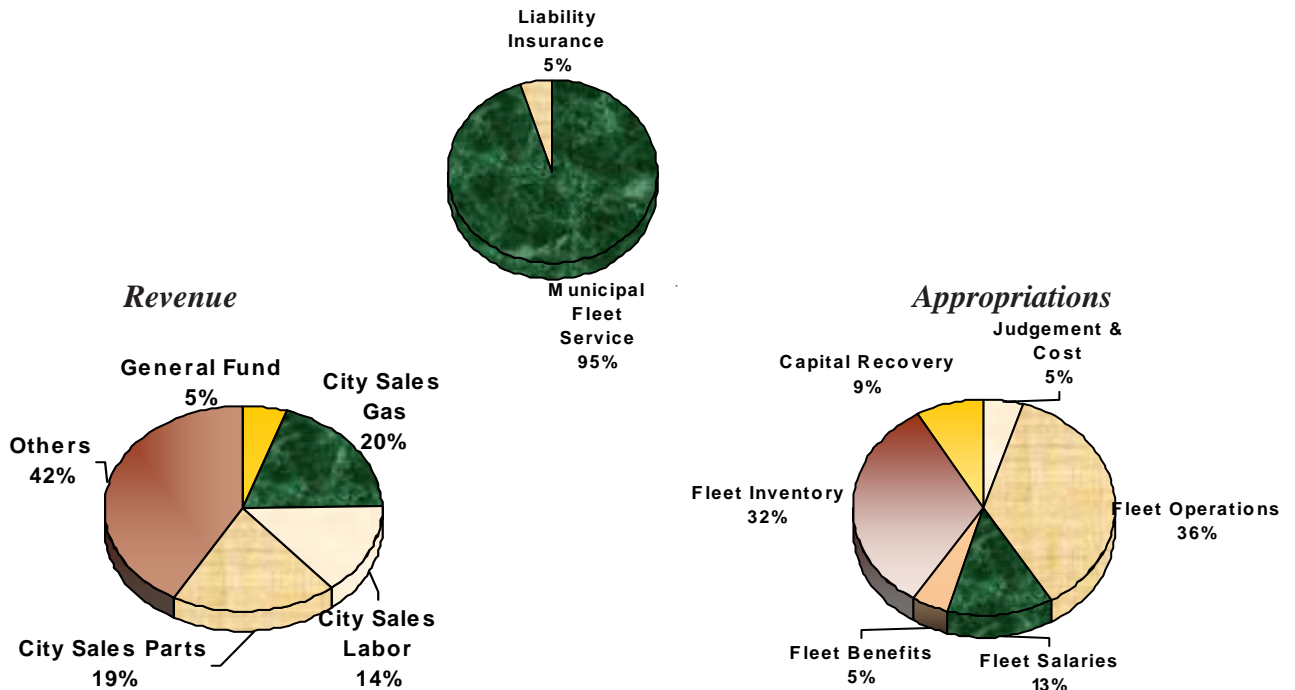
**Liability Insurance fund** accounts for the City self-insurance programs for claims and losses due to liabilities arising under the laws of State and Federal governments. The costs for these programs are funded through premiums paid by the departments and agencies of City government.

Fund	FY07 Budgeted Revenue & Expenses	FY07 Actual Revenues	FY07 Actual Expenses
Municipal Fleet Service Fund(1)	\$15,095,150	\$14,864,008	\$14,796,563
Liability Insurance Fund	\$900,000	\$2,173,000	\$2,099,298

(1) Amounts include capital contributions and purchases

## Fiscal Year 2007/2008

Budgeted Amount by Fund  
\$16,249,996



**Fund Revenue Summary**  
 Fiscal Years 2005 - 2008  
 (expressed in \$1,000)

Fund Type:	Actual FY 04/05	Actual FY 05/06	Budget FY 06/07	Budget FY 07/08	BUDGET '08 Increase (Decrease)	% CHANGE FY 07/08
Internal Service Fund						
Municipal Fleet Services	8,711	9,867	15,095	15,450	355	2.4%
Liability Insurance Fund	1,050	1,650	900	800	(100)	-11.1%
<b>Total Internal Service Fund</b>	<b>9,761</b>	<b>11,517</b>	<b>15,995</b>	<b>16,250</b>	<b>255</b>	<b>1.6%</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 and rates have increased for FY08. Users will now 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 FY08, a 25% premium is applied to parts billed to departments. Gasoline and diesel fuel will be billed to departments with an approximate 10% premium applied to cost.

Continuing in FY08 is the Fleet Leasing Program, in which new vehicles will be purchased, owned and maintained by Fleet Services and leased back to the various departments and agencies at a fixed rate. Started in FY07 and designed to replace the entire fleet over a period of six years, the program is expected to both provide the capital for vehicle replacement going forward and reduce maintenance costs with the progressive replacement of the oldest vehicles in the city fleet with new vehicles.

### Liability Insurance Fund

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



**Fund Expenditure Summary**  
Fiscal Years 2005 - 2008  
(expressed in \$1,000)

Fund Type:	Actual FY 04/05	Actual FY 05/06	Budget FY 06/07	Budget FY 07/08	BUDGET '08 Increase (Decrease)	% CHANGE FY 07/08
Internal Service Fund						
Municipal Fleet Services	8,752	9,514	13,870	15,450	1,580	11.4%
Liability Insurance Fund	2,671	61	900	800	(100)	-11.1%
<b>Total Internal Service Fund</b>	<b>11,423</b>	<b>9,575</b>	<b>14,770</b>	<b>16,250</b>	<b>1,480</b>	<b>10.0%</b>

## Expenses

### Municipal Fleet Services Fund

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

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

### Liability Insurance Fund

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

## Internal Service Fund Revenues

Fiscal Years 2005 - 2008

Revenue Source	Actual FY 04/05	Actual FY 05/06	Budget FY 06/07	Budget FY 07/08	BUDGET '08 INC/(DEC)	% CHANGE FY 07/08	% OF TOTAL
<b>Municipal Service Station (Fund 6100):</b>							
Amnicola Service Station:							
Fleet Fuel- City Sales	787,337	1,019,198	1,052,448	1,060,000	7,552	0.7%	6.52%
Fleet Fuel- Outside Sales	3,952	6,048	4,564	9,000	4,436	97.2%	0.06%
<b>Total Amnicola Station</b>	<b>791,289</b>	<b>1,025,245</b>	<b>1,057,012</b>	<b>1,069,000</b>	<b>11,988</b>	<b>1.1%</b>	<b>6.58%</b>
12th & Park Service Station:							
Fleet Fuel- City Sales	1,596,914	2,116,265	2,178,144	2,175,000	(3,144)	-0.1%	13.38%
Fleet Fuel- Outside Sales	103,608	143,581	133,992	115,000	(18,992)	-14.2%	0.71%
<b>Total 12th &amp; Park Station</b>	<b>1,700,522</b>	<b>2,259,846</b>	<b>2,312,136</b>	<b>2,290,000</b>	<b>(22,136)</b>	<b>-1.0%</b>	<b>14.09%</b>
<b>Total Municipal Service Station</b>	<b>\$2,491,811</b>	<b>\$3,285,091</b>	<b>\$3,369,148</b>	<b>\$3,359,000</b>	<b>(10,148)</b>	<b>-0.3%</b>	<b>20.67%</b>
<b>Municipal Garage (Fund 6101)</b>							
Amnicola Garage:							
Sale of Surplus Equip/Scrap	58	7,895	-	19,860	19,860	N/A	0.12%
Misc Revenue	(230)	6,466	9,322	-	(9,322)	-100.0%	0.00%
Fleet - Sale of Parts	1,233,661	1,382,458	1,200,590	1,500,000	299,410	24.9%	9.23%
Outside Sale of Parts	228,697	346,895	246,192	225,000	(21,192)	-8.6%	1.38%
Sales - Labor	1,017,320	1,312,212	1,101,359	1,250,000	148,641	13.5%	7.69%
Outside Sales - Labor	197,068	261,757	212,256	240,000	27,744	13.1%	1.48%
Fleet adjusted City sales	303,920	-	-	-	-	N/A	0.00%
<b>Total Amnicola Garage</b>	<b>2,980,494</b>	<b>3,317,683</b>	<b>2,769,719</b>	<b>3,234,860</b>	<b>465,141</b>	<b>16.8%</b>	<b>19.91%</b>
12th & Park Garage:							
Sale of Surplus Equip/Scrap	-	-	-	-	-	N/A	0.00%
Misc Revenue	-	-	-	-	-	N/A	0.00%
Fleet - Sale of Parts	1,801,715	1,723,991	1,635,744	1,600,000	(35,744)	-2.2%	9.85%
Outside Sale of Parts	527	2,119	212	-	(212)	-100.0%	0.00%
Sales - Labor	1,158,339	1,501,223	1,215,736	1,100,000	(115,736)	-9.5%	6.77%
Outside Sales - Labor	526	2,109	544	-	(544)	-100.0%	0.00%
Fleet adjusted City sales	278,080	-	-	-	-	N/A	0.00%
<b>Total 12th &amp; Park Garage</b>	<b>3,239,187</b>	<b>3,229,442</b>	<b>2,852,236</b>	<b>2,700,000</b>	<b>(152,236)</b>	<b>-5.3%</b>	<b>16.62%</b>
<b>Total Municipal Garage</b>	<b>\$6,219,681</b>	<b>\$6,547,125</b>	<b>\$5,621,955</b>	<b>\$5,934,860</b>	<b>312,905</b>	<b>5.6%</b>	<b>36.52%</b>
<b>Fleet Leasing Capital (Fund 6102)</b>							
Damage Settlements	-	-	-	72,225	72,225	N/A	0.44%
Sale of Surplus Equip/Scrap	-	20,553	474,222	209,934	(264,288)	-55.7%	1.29%
Fleet Leased Vehicles	-	5,624	-	-	-	N/A	0.00%
Vehicle Replacement Reserve	-	8,436	751,320	975,251	223,931	29.8%	6.00%
Fleet Mileage Surcharge	-	-	-	126,737	126,737	N/A	0.78%
Transfers In-General Fund	-	-	812,897	1,500,000	687,103	84.5%	9.23%
Transfers In-Gen. Govt. Cap. Fund 4103	-	-	3,500,000	2,572,426	(927,574)	-26.5%	15.83%
<b>Total Fleet Leasing Capital Program</b>	<b>\$0</b>	<b>\$34,612</b>	<b>\$5,538,439</b>	<b>\$5,456,573</b>	<b>(81,866)</b>	<b>-1.5%</b>	<b>33.58%</b>
<b>Fleet Leasing Operations (Fund 6103)</b>							
Fleet Leased Vehicles	-	-	565,608	623,521	57,913	10.2%	3.84%
Fleet Mileage Surcharge	-	-	-	76,042	76,042	N/A	0.47%
<b>Total Fleet Leasing Operations Program</b>	<b>\$0</b>	<b>\$0</b>	<b>\$565,608</b>	<b>\$699,563</b>	<b>\$133,955</b>	<b>23.7%</b>	<b>4.31%</b>
<b>Total Fleet Services</b>	<b>\$8,711,492</b>	<b>\$9,866,829</b>	<b>\$15,095,150</b>	<b>\$15,449,996</b>	<b>\$354,846</b>	<b>2.4%</b>	<b>95.08%</b>
<b>Liability Insurance Fund (6200)</b>							
General Fund Transfer -1100	1,050,000	1,650,000	900,000	800,000	(100,000)	-11.1%	4.92%
<b>Total Liability Insurance</b>	<b>\$ 1,050,000</b>	<b>\$ 1,650,000</b>	<b>\$ 900,000</b>	<b>\$ 800,000</b>	<b>\$ (100,000)</b>	<b>-11.1%</b>	<b>4.92%</b>
<b>Grand Total:</b>	<b>\$9,761,492</b>	<b>\$11,516,829</b>	<b>\$15,995,150</b>	<b>\$16,249,996</b>	<b>\$254,846</b>	<b>1.6%</b>	<b>100.00%</b>







# General Government

www.chattanooga.gov

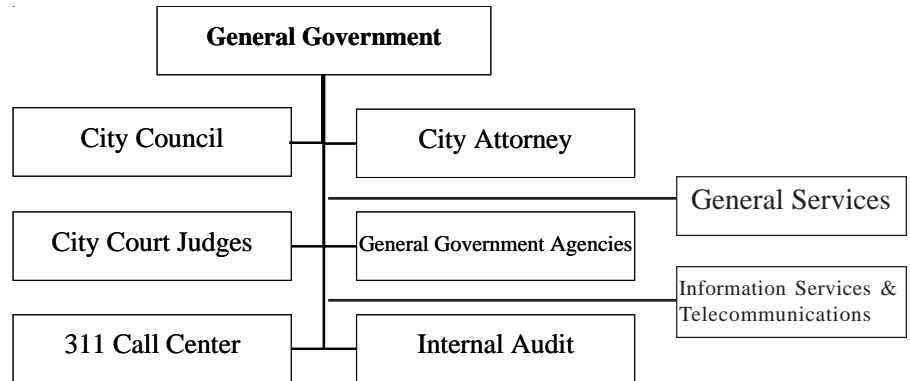
## Mission:

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

## Description:

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

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



## Goals and Objectives

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

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

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

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

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

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

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

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

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

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

**Performance Measures**

	Actual FY06	Goal FY07	Actual FY07	Goal FY08
311 service requests created	66,710	75,000	76,405	80,000
311 service requests closed	99%	100%	99%	100%
Customer satisfaction rating	*N/A	90%	82%	90%
Total City Fleet	1,663	1,600	1,711	1,680
Total City Fleet Repairs and Maintenance	\$6,934,331	\$8,137,830	\$5,796,267	\$5,900,000
Days from Council Meeting to minutes	2	2	2	2
Paid in full prior to judgement	49.4%	50.0%	44.1%	50.0%
Percent with final judgement	83.2%	80.0%	68.5%	80.0%

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

**Department Summary**

	Actual FY04/05	Actual FY05/06	Budget FY 06/07	Budget FY 07/08
City Council Office	627,105	619,012	693,898	708,603
Office of City Court Judges	556,513	596,737	687,818	690,498
Office of City Attorney	936,018	980,859	1,056,484	1,108,441
Supported Agencies	14,155,133	12,809,685	12,983,200	12,850,253
Debt Service	8,772,293	9,801,307	11,567,051	9,392,174
311 Call Center	373,059	379,857	475,350	496,279
Internal Audit	-	321,272	423,835	491,256
Information Services	-	-	2,994,658	3,087,084
General Services	-	-	2,539,674	2,405,178
Other General Government Activities	7,256,670	9,269,277	4,094,654	6,474,875
<b>Total Expenditures</b>	<b>32,676,791</b>	<b>34,778,006</b>	<b>37,516,622</b>	<b>37,704,641</b>
Per Capita	\$ 210.43	\$ 224.59	\$ 242.41	\$ 242.96
<b>Positions Authorized</b>	<b>34</b>	<b>37</b>	<b>174</b>	<b>177</b>

**Resources**

	Actual FY 04/05	Actual FY 05/06	Budget FY 06/07	Budget FY 07/08
Personnel	1,548,780	1,968,877	6,309,964	6,659,073
Overtime	-	-	-	-
Operating	31,128,011	32,809,129	31,206,658	31,045,568
Revenue	-	-	-	-

**Note:** After publication of this document, updated population figures were released by the Census Bureau changing Chattanooga's population estimates by 8.4% from 155,190 to 168,293. See November 7, 2007 press release - "Mayor's Census Challenge Results in 8.4% Increase in Population Estimate" on [www.chattanooga.gov](http://www.chattanooga.gov) for more information.

# Supported Agencies

Supported agencies are a portion of General Government and are primarily in two different categories. The first category is appropriations to special funds that are either jointly supported with Hamilton County and / or some other agency which are accounted for in another fund on the City's books. These include CARTA, Library, Regional Planning Agency and the Air Pollution Control Bureau. The second category is appropriations to other organizations which the City Government determines meet the definition of serving a public purpose that are not accounted for on the City books. These include agencies such as Urban League, Allied Arts, and Chattanooga Neighborhood Enterprise (CNE). The following descriptions give a short explanation of each general government agency. Some of the appropriations are for closed-ended programs, but most are for ongoing programs or agencies which the City Government supports on a continual basis. In addition, the Liability Insurance Fund accounts for liability claims and losses. Amounts are provided for Fiscal Year 2007/2008.

## **Air Pollution Control Bureau**

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

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

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

## **Allied Arts of Greater Chattanooga**

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

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

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

City's Contribution.....\$255,000

## **Bessie Smith Hall, Inc.**

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

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

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

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

City's Contribution.....\$3,738,606

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

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

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

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

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

### **Chattanooga Area Urban League**

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

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

### **Chattanooga Downtown Partnership**

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

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

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

### **Chattanooga - Hamilton County Bicentennial Library**

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

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

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

### **Chattanooga Neighborhood Enterprise**

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

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

### **Chattanooga Regional History Museum**

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

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

City's Contribution.....\$24,000



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

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

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

City's Contribution.....\$31,111

**Children's Advocacy Center**

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

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

**Community Foundation Scholarships**

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

City's Contribution.....\$160,000

**Homeless Healthcare Center**

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

City's Contribution.....\$17,500

**Chattanooga/Hamilton County Regional Planning Agency**

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

The planning program facilitates government and various public and private decision-making by providing research, data, plans, studies and suggested strategies related to community land use, transportation, and social issues.

City's Contribution.....\$942,817

**Scenic Cities Beautiful**

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

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

City's Contribution.....\$22,888

**Tennessee Riverpark**

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

City's Contribution.....\$1,229,321

**WTCI TV 45**

The overall mission is to provide informational, educational, and quality cultural television programs to the people of the Greater Chattanooga and

Hamilton County community on Channel 45. The station provides information on the Chattanooga and Hamilton County governments, getting the public involved by way of television.  
 City's Contribution.....\$60,000

**Liability Insurance Fund**

The Liability Insurance fund accounts for the City self insurance program for liability claims and losses due to liabilities arising under the laws of State and Federal governments. Cost incurred in this account may include judgement and cost, special counsel fees, and cost for any special legal cases of the City. The cost for these programs are funded through premiums paid by the departments and agencies of City government.  
 City's Contribution.....\$800,000

**The Enterprise Center**

The Enterprise Center is a public benefit corporation that is organized exclusively for charitable purposes including relief of the poor and distressed, lessening the burdens of government, promoting social welfare, and combating community deterioration. In furtherance of such purposes, the corporation will operate to further the economic development of the City of Chattanooga and its surrounding region.  
 City's Contribution .....\$100,000

**Carter Street Corporation**

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

**Community Impact of Chattanooga, Inc.**

Community Impact is a non-profit organization created to support the City of Chattanooga in its efforts to revitalize distressed urban neighborhoods. Its mission is "to create an improving quality of life for participating neighborhoods through support of neighborhood associations and partnerships with key organizations."  
 City Contribution.....\$300,000

**Railroad Authority**

The Railroad Authority is governed by a board which includes City and County Mayors and the Executive Director of the Chamber of Commerce, providing for continuation of rail service in the region as it is needed and feasible.  
 City Contribution.....\$20,000

**Enterprise South Nature Park**

This is the passive park area of the Enterprise South Industrial Park. It is jointly funded between Hamilton County and the City. The park is managed by the County with the City contributing half of the cost of operations.  
 City Contribution.....\$168,034

**Stop the Madness**

The mission of the organization is to educate the youth of the community about violence and drug awareness; to provide academic activities, summer job training, mentoring and field trips to museums and historical sites for the youth of the community. Stop the Madness touches the lives of the young that would typically fall through the cracks. Alternatives are provided to gang activities and violent behavior. Also provided are tools necessary to become better students, which will lead to becoming productive adults.  
 City Contribution.....\$100,000

**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 were located  
 City Contribution.....\$32,000

**Choose Chattanooga**

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

<b>Resources</b>				
	Actual FY04/05	Actual FY05/06	Budget FY06/07	Budget FY07/08
Air Pollution Control Bureau	270,820	270,820	270,820	270,820
Allied Arts of Greater Chattanooga	250,000	250,000	155,000	255,000
Bessie Smith Hall, Inc.	70,000	70,000	70,000	70,000
CARTA	3,285,000	3,415,300	3,665,300	3,738,606
Chattanooga African-Museum				
Building Maintenance	42,123	55,825	57,019	57,019
Chattanooga Area Urban League	50,000	50,000	50,000	50,000
Chattanooga Downtown Partnership	140,000	140,000	100,000	100,000
Chattanooga - Hamilton County				
Bicentennial Library	2,487,660	2,487,660	2,487,660	2,487,660
Chattanooga Neighborhood Enterprises	2,000,000	1,500,000	1,500,000	1,000,000
Chattanooga Regional History Museum	24,000	24,000	24,000	24,000
Chatt. Area Regional Council of Gov.				
Southeast Tennessee Dev. District	31,111	31,111	31,111	31,111
Children's Advocacy Center	30,000	30,000	30,000	30,000
Community Foundation Scholarships	160,000	160,000	160,000	160,000
Homeless Healthcare Center	17,500	17,500	17,500	17,500
Chattanooga/ Hamilton County				
Regional Planning Agency	988,817	942,817	942,817	942,817
Scenic Cities Beautiful	30,294	22,888	22,888	22,888
Tennessee Riverpark	855,741	1,037,336	1,191,326	1,229,321
WTCI TV 45	60,000	60,000	60,000	60,000
Liability Insurance Fund	1,050,000	1,650,000	900,000	800,000
Railroad Authority	N/A	20,000	20,000	20,000
Enterprise Center	N/A	100,000	100,000	100,000
Carter Street Corp	N/A	N/A	150,000	200,000
Community Impact of Chattanooga	450,000	N/A	250,000	300,000
Enterprise South Nature Park	N/A	N/A	104,282	168,034
Stop the Madness	N/A	N/A	100,000	100,000
Front Porch Alliance	N/A	N/A	N/A	32,000
Choose Chattanooga	N/A	N/A	N/A	25,000
<b>TOTAL</b>	<b>12,293,066</b>	<b>12,335,257</b>	<b>12,459,723</b>	<b>12,291,776</b>





# 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 04/05	Actual FY 05/06	Budget FY 06/07	Budget FY 07/08
Capital fund	5,550,000	2,664,000	1,165,275	1,277,345
African American Chamber	150,000	150,000	150,000	150,000
Chamber for Economic Devel	400,000	400,000	400,000	450,000
Chattanooga Opportunity Fund	0	472,213	0	0
Business Development Initiative	75,000	75,000	75,000	0
Tourist Development Debt Service	793,910	497,075	495,000	0
Net Debt Service	5,857,699	5,540,287	8,609,725	9,057,655
<b>Total Expenditures</b>	<b>\$ 12,826,609</b>	<b>\$ 9,798,575</b>	<b>\$ 10,895,000</b>	<b>\$ 10,935,000</b>
City Only Sales Tax	\$ 9,615,776	\$ 10,153,916	\$ 10,400,000	\$ 10,935,000
TDZ State Sales Tax	602,883	427,823	425,000	0
TDZ County Sales tax	191,027	69,252	70,000	0
Interest Income	76,419	458,029	0	0
<b>Total Revenues</b>	<b>\$ 10,486,105</b>	<b>\$ 11,109,020</b>	<b>\$ 10,895,000</b>	<b>\$ 10,935,000</b>
Per Capita	\$ 82.60	\$ 63.28	\$ 70.40	\$ 70.46

Revenue and Expenditures were amended by FY08 Capital Budget by appropriation of \$1,090,663 Fund Balance for Capital Improvements.

*Note:* After publication of this document, updated population figures were released by the Census Bureau changing Chattanooga's population estimates by 8.4% from 155,190 to 168,293. See November 7, 2007 press release - "Mayor's Census Challenge Results in 8.4% Increase in Population Estimate" on [www.chattanooga.gov](http://www.chattanooga.gov) for more information.





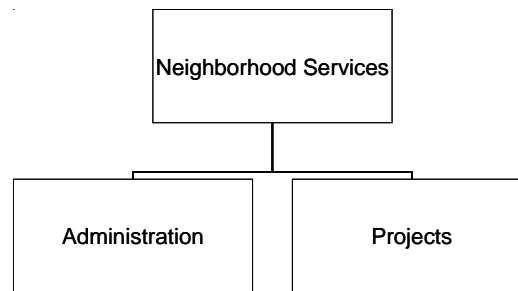
# Community Development

Beverly P. Johnson, 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 FY06	Goal FY07	Actual FY07	Goal FY08
Increase the stock of safe, affordable rental units	233	90	129	90
Rehabilitate substandard housing # of units	177	100	188	100
Assist first time LMI(low/moderate income) purchase with mortgages	101	120	88	120
# of Participants in Homebuyer Education Programs	226	200	179	200

\*N/A=Not Available

# Community Development

Beverly P. Johnson, Administrator

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

## Department Summary

	Actual FY 04/05	Actual FY 05/06	Budget FY 06/07	Budget FY 07/08
Administration - Gen Fund	\$ 141,930		\$ -	\$ -
Administration	398,147	413,945	575,665	583,265
Community Dev Projects	4,680,028	4,589,961	4,096,487	4,513,676
<b>Total Expenditures</b>	<b>\$ 5,220,105</b>	<b>\$ 5,003,906</b>	<b>\$ 4,672,152</b>	<b>\$ 5,096,941</b>
Per Capita	\$ 33.62	\$ 32.31	\$ 30.19	\$ 32.84
<b>Positions Authorized</b>	<b>10</b>	<b>7</b>	<b>7</b>	<b>7</b>

## Resources

	Actual FY 04/05	Actual FY 05/06	Budget FY 06/07	Budget FY 07/08
Personnel	\$ 427,769	\$ 314,022	\$ 327,000	\$ 355,000
Overtime	0	0	0	0
Operating	4,792,336	4,689,884	4,345,152	4,741,941
Revenue	5,588,487	4,485,829	4,672,152	5,096,941

***Note:** After publication of this document, updated population figures were released by the Census Bureau changing Chattanooga's population estimates by 8.4% from 155,190 to 168,293. See November 7, 2007 press release - "Mayor's Census Challenge Results in 8.4% Increase in Population Estimate" on [www.chattanooga.gov](http://www.chattanooga.gov) for more information.*





# Department of Finance & Administration

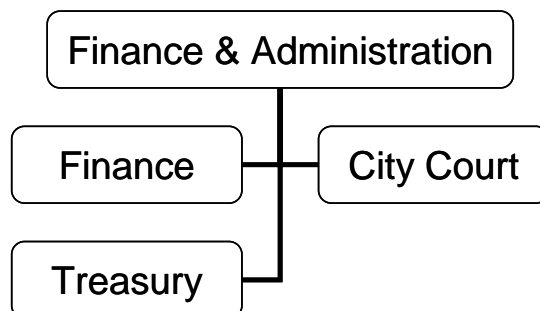
Daisy W. Madison, Administrator  
 Vickie Haley, Deputy Finance Officer  
[www.chattanooga.gov/finance](http://www.chattanooga.gov/finance)

## 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.



## Goals & Objectives:

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

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

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

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

Performance Measures	Actual	Goal	Actual	Goal
	FY06	FY07	FY07	FY08
Cash Management Yield on investment portfolio	4.5%	3.8%	5.2%	5.0%
% of Current Levy Collected	95.5%	96.0%	96.0%	97.0%
Annual Debt Service Requirement as % of General Fund	7.4%	5.0%	5.6%	5.0%
Bond Rating by Standard & Poor's	AA	AA	AA	AA
Bond Rating by Fitch Ratings Ltd.	AA	AA	AA	AA

# Department of Finance & Administration

Daisy W. Madison, Administrator

Vickie Haley, Deputy Finance Officer

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

## Department Summary

	Actual FY 04/05	Actual FY 05/06	Budget FY 06/07	Budget FY 07/08
Finance	\$ 1,692,769	\$ 1,721,504	\$ 1,997,681	\$ 2,114,542
Treasurer	507,318	582,718	740,631	697,618
City Court Clerk	931,534	953,621	1,049,782	1,108,733
Information Services	3,015,112	2,802,664	0	0
Purchasing	818,023	874,367	0	0
Building Maintenance	585,179	546,146	0	0
Radio & Electronics	372,747	429,976	0	0
Real Estate	140,725	155,837	0	0
Fleet Services	8,752,441	9,513,568	0	0
<b>Total Expenditures</b>	<b>\$ 16,815,848</b>	<b>\$ 17,580,401</b>	<b>\$ 3,788,094</b>	<b>\$ 3,920,893</b>
Per Capita	\$ 108.29	\$ 113.53	\$ 24.48	\$ 25.27
<b>Positions Authorized</b>	<b>200</b>	<b>199</b>	<b>66</b>	<b>66</b>

## Resources

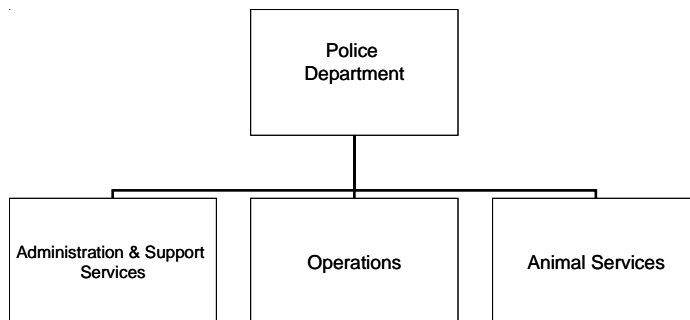
	Actual FY 04/05	Actual FY 05/06	Budget FY 06/07	Budget FY 07/08
Personnel	\$ 6,044,996	\$ 6,158,200	\$ 3,171,901	\$ 3,239,823
Overtime	58,450	16,592	7,700	5,200
Operating	1,959,961	1,892,042	608,493	675,870
Revenue	8,711,493	9,866,828	-	-

*Note:* After publication of this document, updated population figures were released by the Census Bureau changing Chattanooga's population estimates by 8.4% from 155,190 to 168,293. See November 7, 2007 press release - "Mayor's Census Challenge Results in 8.4% Increase in Population Estimate" on [www.chattanooga.gov](http://www.chattanooga.gov) for more information.



## Mission:

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



## Description:

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

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

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

## Goals & Objectives:

### Reduce Index Offenses Crime

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

### Prevent Crime and Make Citizens Safe

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

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

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

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

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

Performance Measures	Actual	Goal	Actual	Goal
	2005	2006	2006	2007
Reduction in Crimes Committed	-3.3%	-3%	+1.3%	-3%
Reduction in Moving Violations	2.4%	-5%	19.0%	-5%
Reduction in Parking Violations	-1.6%	-3%	32.5%	-3%
Traffic fatalities	26	20	37	20
Weapons Seized	596	600	405	600
Citizen Complaints	95	100	85	100

N/A = Not Available

# Department of Police

Freeman Cooper, Chief of Police

Mark Rawlston, Deputy Police Chief

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

## Department Summary

	Actual FY 04/05	Actual FY 05/06	Budget FY 06/07	Budget FY 07/08
Police Administration	\$ 3,291,194	\$ 2,093,417	\$ 2,352,157	\$ 1,993,701
Operations	21,456,383	27,111,824	27,534,606	30,005,797
Animal Services	1,057,431	966,199	999,926	1,114,572
Support Services	10,556,561	7,659,626	9,122,046	9,122,046
<b>Total</b>	<b>\$ 36,361,569</b>	<b>\$ 37,831,066</b>	<b>\$ 40,008,735</b>	<b>\$ 42,236,116</b>
Per Capita	\$ 234.15	\$ 244.30	\$ 258.52	\$ 272.16
<b>Positions Authorized</b>	<b>669</b>	<b>678</b>	<b>685</b>	<b>685</b>

## Resources

	Actual FY 04/05	Actual FY 05/06	Budget FY 06/07	Budget FY 07/08
Personnel	\$ 29,893,786	\$ 1,208,192	\$ 1,254,792	\$ 1,010,831
Overtime	1,270,841	15,081	31,711	30,000
Operating	5,763,497	494,551	661,892	594,549
Revenue	471,610	471,610	385,300	385,300

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# Department of Fire

Wendell Rowe, Fire Chief  
Randall Parker, Deputy Fire Chief

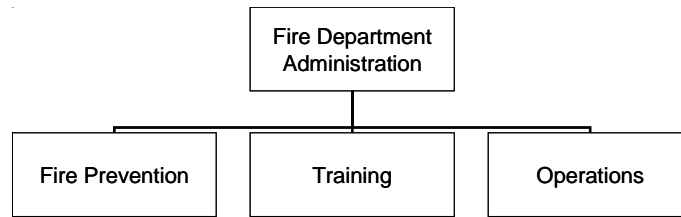
[www.chattanooga.gov/fire](http://www.chattanooga.gov/fire)

## Mission:

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

## Description:

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



## Goals & Objectives:

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

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

### Reduce property loss resulting from fire.

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

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

### Provide a Homeland Security regional response

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

Performance Measures	Actual FY06	Goal FY07	Actual FY07	Goal FY08
Average response time (Department)	5:35	5:00	5:05	5:00
Inspections	2,492	3,116	3,774	3,116
Civilian Deaths	6	-	1	-
Civilian injuries	7	-	1	-
Firefighter Injuries	47	-	50	-
Property Damage (\$million)	\$6.6	\$ 5.45	\$8.4	\$ 5.45
Fire Calls	1,076	-	1,171	-
Non-Fire Calls	10,214	-	9,287	-

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

# Department of Fire

Wendell Rowe, Fire Chief

Randall Parker, Deputy Fire Chief

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

<b>Department Summary</b>				
	Actual FY 04/05	Actual FY 05/06	Budget FY 06/07	Budget FY 07/08
Fire Operations	\$ 23,868,962	\$ 23,920,021	\$ 25,780,192	\$ 27,303,390
Fire Utilities	763,981	280,916	293,500	301,000
<b>Total Expenditures</b>	<b>\$ 24,632,943</b>	<b>\$ 24,200,937</b>	<b>\$ 26,073,692</b>	<b>\$ 27,604,390</b>
Per Capita	\$ 158.63	\$ 156.27	\$ 168.48	\$ 177.87
<b>Positions Authorized</b>	<b>418</b>	<b>418</b>	<b>417</b>	<b>417</b>

<b>Resources</b>				
	Actual FY 04/05	Actual FY 05/06	Budget FY 06/07	Budget FY 07/08
Personnel	\$ 21,279,985	\$ 21,660,147	\$ 23,362,605	\$ 24,921,062
Overtime	21,652	15,696	20,000	10,000
Operating	2,567,325	2,525,094	2,397,587	2,673,328
Revenue	747	745	750	750

**Note:** After publication of this document, updated population figures were released by the Census Bureau changing Chattanooga's population estimates by 8.4% from 155,190 to 168,293. See November 7, 2007 press release - "Mayor's Census Challenge Results in 8.4% Increase in Population Estimate" on [www.chattanooga.gov](http://www.chattanooga.gov) for more information.



# Department of Public Works

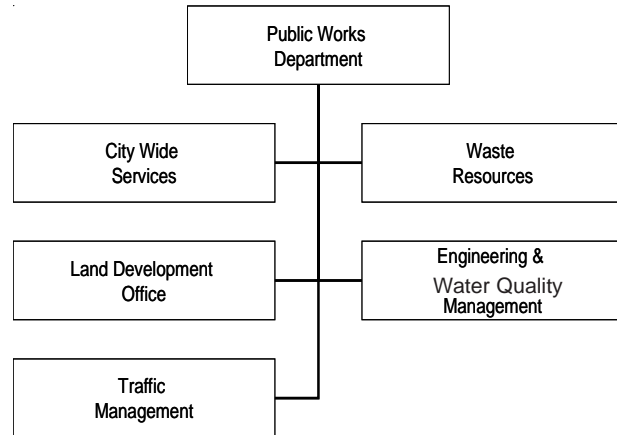
Steve Leach, Administrator  
Lee Norris, Deputy Administrator  
[www.chattanooga.gov/pubworks/](http://www.chattanooga.gov/pubworks/)

## 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 FY06	Goal FY07	Actual FY07	Goal FY08
City Wide Service CSRs closed on time	94.9%	95.0%	95.1%	95.0%
Trash Flash CSRs closed on time	97.1%	96.0%	96.6%	96.0%
Engineering CSRs closed on time	92.9%	95.0%	87.5%	95.0%
Missed Garbage CSRs closed on time	97.2%	96.0%	98.8%	96.0%
Traffic Engineering CSRs closed on time	90.6%	95.0%	87.3%	95.0%
Waste Resources CSRs closed on time	98.7%	96.0%	97.2%	96.0%

\*CSR Customer Service Request

	Actual FY 04/05	Actual FY 05/06	Budget FY 06/07	Budget FY 07/08
General Fund	\$ 27,607,580	\$ 28,686,559	\$ 30,220,397	\$ 30,575,023
Interceptor Sewer Fund	39,839,490	38,120,537	38,837,437	41,533,111
Solid Waste Fund	4,114,878	5,638,633	5,950,165	5,598,455
WaterQuality Fund	6,198,064	7,211,468	5,687,310	6,267,386
State Street Aid Fund	4,688,518	4,772,020	4,781,733	4,785,000
<b>Total Expenditures</b>	<b>\$ 82,448,530</b>	<b>\$ 84,429,217</b>	<b>\$ 85,477,042</b>	<b>\$ 88,758,975</b>
Per Capita	\$ 530.94	\$ 545.22	\$ 552.31	\$ 571.94
<b>Positions Authorized</b>	<b>625</b>	<b>624</b>	<b>609</b>	<b>618</b>

Resources	Actual FY 04/05	Actual FY 05/06	Budget FY 06/07	Budget FY 07/08
Personnel	\$ 23,788,122	\$ 27,679,845	\$ 26,119,761	\$ 27,932,254
Overtime	874,710	318,982	840,721	852,303
Operating	57,785,698	56,430,390	58,516,560	59,974,418
Revenue	44,850,022	47,792,410	55,664,407	58,683,952

**Note:** After publication of this document, updated population figures were released by the Census Bureau changing Chattanooga's population estimates by 8.4% from 155,190 to 168,293. See November 7, 2007 press release - "Mayor's Census Challenge Results in 8.4% Increase in Population Estimate" on [www.chattanooga.gov](http://www.chattanooga.gov) for more information.





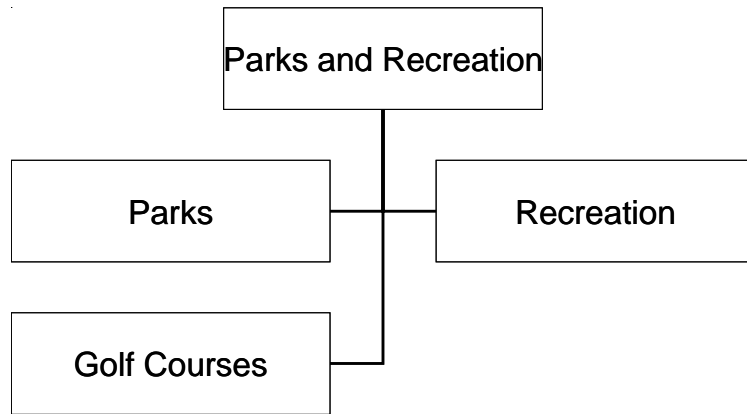
# Parks & Recreation

Larry Zehnder, 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.**

- ❶ Increase the use/attendance of parks.
- ❷ Increase the use/attendance of recreation centers and programs.
- ❸ Increase the use/attendance of the golf courses.
- ❹ Increase the use/attendance of the zoo.

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

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

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

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

## Description:

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

Performance Measures	Actual FY06	Goal FY07	Actual FY07	Goal FY08
Park Permit CSRs closed on time	94.3%	90%	92.8%	90%
Park reservation CSRs closed on time	94.8%	90%	84.3%	90%
Park work requests closed on time	78.4%	90%	73.6%	90%
Recreation Center Attendance	388,173	400,000	458,331	460,000

# Parks & Recreation

Larry Zehnder, Administrator

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

## Department Summary

	Actual FY 04/05	Actual FY 05/06	Budget FY 06/07	Budget FY 07/08
Administration	\$ 1,088,557	\$ 942,579	\$ 1,183,998	\$ 1,132,079
Program Services	4,313,355	4,309,066	4,547,119	4,679,834
Parks & Facilities	3,928,506	4,117,474	4,542,127	5,067,543
Civic Facilities	1,167,250	0	0	0
Chattanooga Zoo	426,185	464,867	509,454	516,414
Municipal Golf	1,752,501	1,663,687	1,648,250	1,749,257
<b>Total Expenditures</b>	<b>\$ 12,676,354</b>	<b>\$ 11,497,673</b>	<b>\$ 12,430,948</b>	<b>\$ 13,145,127</b>
Per Capita	\$ 81.63	\$ 74.25	\$ 80.32	\$ 84.70
<b>Positions Authorized</b>	<b>238</b>	<b>217</b>	<b>229</b>	<b>229</b>

## Resources

	Actual FY 04/05	Actual FY 05/06	Budget FY 06/07	Budget FY 07/08
Personnel	\$ 8,172,639	\$ 7,548,223	\$ 8,611,360	\$ 9,167,048
Overtime	72,638	70,400	77,496	74,145
Operating	4,431,076	3,879,050	3,742,092	3,903,934
Revenue	3,231,153	2,933,789	2,962,913	3,154,635

Note: In FY06 the department was reorganized. Civic facilities was moved to the Department of Education, Arts, and Culture which caused a decrease in Parks & Recreation's budget.

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# Department of Human Services

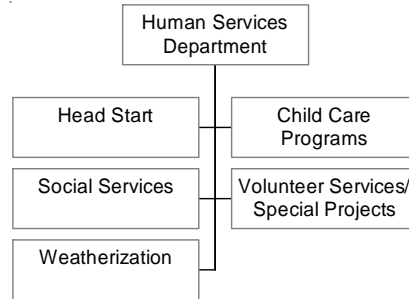
Bernadine Turner, Administrator  
 Tommie L. Pruitt, Deputy Administrator  
[www.chattanooga.gov](http://www.chattanooga.gov)

## 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 promote independent living, offering support and assistance to help the greatest number of residents maintain their autonomy.**

- ❶ *Maintain the Foster Grandparents program to enable eligible older adults to help special needs children within their community, while strengthening their bond to the neighborhood.*
- ❷ *Offer emergency assistance including food vouchers, clothing, and rent or utility funds to prevent eviction or service interruption.*
- ❸ *Within the reach of Hamilton County, make certain that no one perishes because they lacked the resources to provide for the most basic human needs.*
- ❹ *Increase the availability of decent and affordable shelter through the Low Income Home Energy Assistance Program (LIHEAP), Weatherization, Mortgage Assistance, Rental Assistance and Reverse Mortgage counseling.*
- ❺ *Reduce foreclosures, evictions and utility cutoffs within the very low income population.*
- ❻ *Offer numerous channels to reduce hunger and improve nutrition.*

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

- ❶ *Seek constant improvement in each child's skill attainment level, tracked in a Child Portfolio, as a gauge of school readiness.*
- ❷ *Increase the numbers of children in Early Head Start.*
- ❸ *Increase childhood immunizations.*

### Performance Measures

	Actual FY 05/06	Goal FY 06/07	Actual FY 06/07	Goal FY 07/08
Number of foster grandparents	115	95	113	95
Gas, electric, water shutoffs prevented	2,241	2,250	2,176	2,100
Homeless preventions	1,442	1,200	838	750
Participants in food distribution program	5,944	3,500	5,963	5,000
Dwelling units weatherized	92	72	88	75
Headstart funded enrollment	627	622	622	622
Early Headstart funded enrollment	147	146	146	146
Children immunized	877	880	865	873
Parents in adult ed/GED training	168	250	166	168

# Department of Human Services

Bernadine Turner, Administrator  
Tommie L. Pruitt, Deputy Administrator

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

<b>Department Summary</b>				
	Actual	Actual	Budget	Budget
	FY 04/05	FY 05/06	FY 06/07	FY 07/08
Head Start	8,855,410	9,140,187	8,721,814	8,696,162
Day Care	708,589	846,308	843,448	843,448
Weatherization	235,318	366,290	340,840	378,750
Foster Grandparents	474,327	493,002	504,780	462,384
LIEAP	1,198,890	1,464,389	1,058,770	2,101,908
CSBG	774,438	708,544	729,411	774,129
Occupancy Grant	180,875	70	-	-
Human Services Programs	891,700	634,540	214,935	105,435
City General Relief	74,402	72,167	72,868	72,868
<b>Total Expenditures</b>	<b>13,393,949</b>	<b>13,725,497</b>	<b>12,486,866</b>	<b>13,435,084</b>
Per Capita	\$ 86.25	\$ 88.64	\$ 80.68	\$ 86.57
Authorized Positions	307	322	294	284

<b>Resources</b>				
	Actual	Actual	Budget	Budget
	FY 04/05	FY 05/06	FY 06/07	FY 07/08
Personnel	7,364,737	7,517,675	6,867,776	7,518,273
Overtime	80,328	48,450	39,958	51,650
Operating	5,948,884	6,159,372	5,579,132	5,865,161
Revenue	13,371,549	13,452,789	12,486,866	13,435,084
<b>Total Expenditures</b>	<b>13,393,949</b>	<b>13,725,497</b>	<b>12,486,866</b>	<b>13,435,084</b>

*Note:* After publication of this document, updated population figures were released by the Census Bureau changing Chattanooga's population estimates by 8.4% from 155,190 to 168,293. See November 7, 2007 press release - "Mayor's Census Challenge Results in 8.4% Increase in Population Estimate" on [www.chattanooga.gov](http://www.chattanooga.gov) for more information.

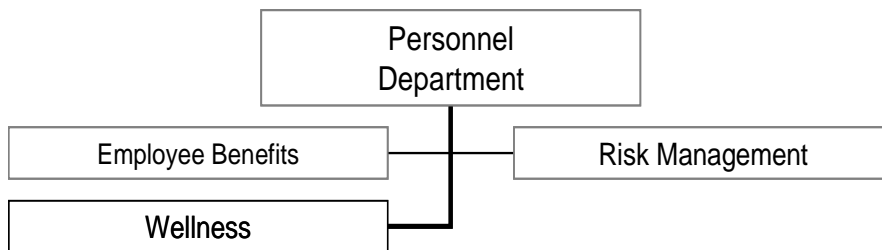


# Department of Personnel

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 FY 05/06	Goal FY 06/07	Actual FY 06/07	Goal FY 07/08
% Applicants qualified/well qualified	56%	50%	66%	50%
Positions where qualified candidate found	100%	100%	100%	100%
Declined job offers	30	<30	17	<30
Turnover rate	7.7%	<10%	8.1%	<10%
Number of promotions	75	100	88	100
Compliance with law	100%	100%	100%	100%
Applicant Diversity-Overall (+/-3%)	88.40%	85%	88.75%	85%
Applicant Diversity-Minorities (+/-3%)	96.88%	90%	95.31%	90%

# Department of Personnel

Donna Kelley, Administrator

Susan Dubose, Deputy Administrator

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

## Departmental Summary

	Actual FY04/05	Actual FY 05/06	Budget FY06/07	Budget FY07/08
Administration	\$ 926,164	\$ 1,210,463	\$ 1,027,917	\$ 1,257,150
Physical Exams	107,129	108,590	10,000	10,000
Wellness	356,941	261,640	108,926	-
Employee Insurance Office	267,662	343,797	419,188	495,915
Employee Insurance Program	3,820,405	4,114,148	4,494,044	4,992,044
Job Injury Administration	74,880	74,980	78,600	78,600
<b>Total Expenditures</b>	<b>\$ 5,553,181</b>	<b>\$ 6,113,618</b>	<b>\$ 6,138,675</b>	<b>\$ 6,833,709</b>
Per Capita	\$ 35.76	\$ 39.48	\$ 39.67	\$ 44.03
<b>Positions Authorized</b>	<b>20</b>	<b>19</b>	<b>21</b>	<b>21</b>

## Resources

	Actual FY 04/05	Actual FY 05/06	Budget FY 06/07	Budget FY 07/08
Personnel	\$ 1,018,181	\$ 1,063,243	\$ 1,148,776	\$ 1,174,510
Overtime	-	-	-	-
Operating	4,535,001	5,050,375	4,989,899	5,659,199
Revenue	-	-	-	-

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## Mission:

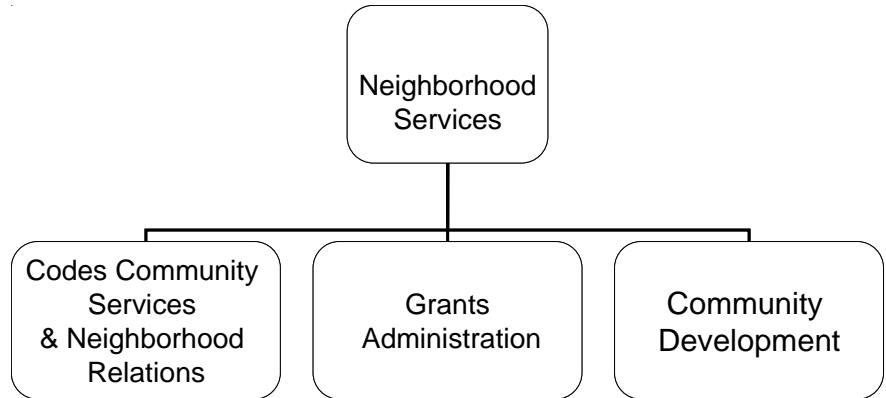
Make all Chattanooga neighborhoods a choice for people to live and invest in through the elimination of blight, code enforcement and individual participation and expended civic engagement.

## Description:

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

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

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



## Goals and Objectives:

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

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

- ① To provide all neighborhoods the tools to make their community one that offers the real expectation of a sound investment and an appealing home.
- ② To increase housing investment in every neighborhood annually.
- ③ Increase owner-occupied homes in every neighborhood.
- ④ Increase commercial investment in neighborhoods zoned commercial and manufacturing.

### Elimination of blight in Chattanooga

- ① Reduce abandoned vacant land
- ② Increase compliance by 5 - 10% annually

Performance Measures	Actual FY06	Goal FY07	Actual FY07	Goal FY08
Abandoned vehicle CSRs dosed on time	98%	95%	93%	95%
Housing CSRs dosed on time	96%	95%	97%	95%
Illegal dumping CSRs dosed on time	94%	95%	83%	95%
Litter CSRs dosed on time	98%	95%	95%	95%
Vacant lot overgrowth CSRs dosed on time	98%	95%	94%	95%
Non-vac overgrowth CSRs dosed on time	97%	95%	97%	95%

# Department of Neighborhood Services

Beverly P. Johnson, Administrator

Anthony Sammons, Deputy Administrator

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

## Department Summary

	Actual FY 04/05	Actual FY 05/06	Budget FY 06/07	Budget FY 07/08
Administration	\$ 362,786	\$ 328,316	\$ 460,021	\$ 519,694
Grants Administration	-	104,431	119,382	78,058
Codes & Community Svc	802,502	728,192	1,175,169	1,332,229
Neighbor Relations & Grants	462,755	462,755	86,800	86,800
Animal Services	1,008,861	0	0	0
Community Development	0	5,003,906	4,672,152	5,096,941
<b>Total</b>	<b>\$ 2,636,904</b>	<b>\$ 6,627,600</b>	<b>\$ 6,513,524</b>	<b>\$ 7,113,722</b>
Per Capita	\$ 16.98	\$ 42.80	\$ 42.09	\$ 45.84
<b>Positions Authorized</b>	<b>37</b>	<b>36</b>	<b>36</b>	<b>36</b>

## Resources

	Actual FY 04/05	Actual FY 05/06	Budget FY 06/07	Budget FY 07/08
Personnel	\$ 1,472,430	\$ 1,502,622	\$ 1,717,768	\$ 1,809,503
Overtime	9,720	2,512	8,500	8,500
Operating	1,154,754	5,122,466	4,787,256	5,295,719
Revenue	-	4,485,829	4,672,152	5,096,941

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# Department of Executive Branch

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

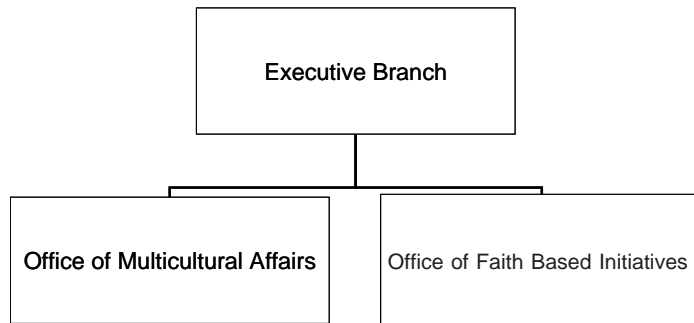
## Mission:

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

The Office of Multicultural Affairs (OMA) is responsible for reviewing, implementing, and monitoring public policy that affects the disadvantaged cultural communities in Chattanooga. The Office of Faith Based Initiatives is designed to develop partnerships and resources that would empower efficient models of government with business and faith-based cooperation. The Great Ideas Competition is a scholarship based program initiated by Mayor Littlefield to reward high school juniors and seniors for their innovative ideas.



## Goals & Objectives:

### Office of Multicultural Affairs

#### Eliminate discrimination in all its forms.

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

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

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

#### Promote cross cultural communication

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

#### Open communication between conflicting groups

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

### Office of Faith Based Initiatives

#### Improve social services and their accessibility to all of our citizens

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

#### Develop partnerships between government, business and faith-based organizations

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

#### Prevent and end chronic poverty and homelessness

# Department of Executive Branch

Ron Littlefield, Mayor

L. Dan Johnson, Chief of Staff

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

## Departmental Summary

	Actual FY 04/05	Actual FY 05/06	Budget FY 06/07	Budget FY 07/08
Mayor's Office	792,764	956,316	887,417	938,761
Office of Performance Review	121,244	-	-	-
Office of Capital Planning	137,812	-	-	-
Community & Economic Development	141,930	-	-	-
Grants Administration	146,747	-	-	-
Human Rights & Relations	18,180	-	-	-
Office of Faith Based Initiatives	-	68,371	283,005	329,074
Great Ideas Competition	-	-	60,000	60,000
Office of Multicultural Affairs	-	70,069	750,676	459,296
Office of Asset Management	-	109,079	-	-
<b>Total Expenditures</b>	<b>1,358,677</b>	<b>1,203,835</b>	<b>1,981,098</b>	<b>1,787,131</b>
Per Capita	\$ 8.75	\$ 7.77	\$ 12.80	\$ 11.52
<b>Positions Authorized</b>	<b>23</b>	<b>11</b>	<b>15</b>	<b>16</b>

## Resources

	Actual FY 04/05	Actual FY 05/06	Budget FY 06/07	Budget FY 07/08
Personnel	1,145,273	978,551	1,145,513	1,295,922
Overtime	-	167	-	-
Operating	213,404	225,116	835,585	491,209
Revenue	-	-	-	-

**Note:** After publication of this document, updated population figures were released by the Census Bureau changing Chattanooga's population estimates by 8.4% from 155,190 to 168,293. See November 7, 2007 press release - "Mayor's Census Challenge Results in 8.4% Increase in Population Estimate" on [www.chattanooga.gov](http://www.chattanooga.gov) for more information.

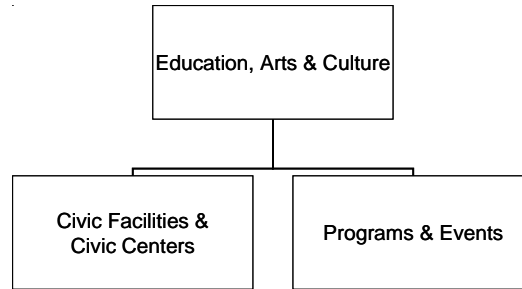


# Education, Arts & Culture

Missy Crutchfield, Administrator  
David Johnson, Jr., Deputy Administrator

## Mission:

To expand, enhance and increase awareness and opportunities related to education, arts and culture; to provide safe, attractive and accessible public venues that invite both active participation and passive enjoyment of entertainment, cultural, and educational programs; and to take a leadership role in coordinating Chattanooga's public, private and non-profit agencies to advance public art, foster the visual and performing arts, and support educational enrichment for all citizens.



## Goals & Objectives:

**To maximize usage of all City of Chattanooga venues and facilities, and identify new sources of funding.**

- ❶ Increase usage days and attendance by 10% in the coming year.
- ❷ Identify opportunities for new education, arts and cultural programs by actively seeking sponsorships, partnerships and grants.
- ❸ Promote film production through the newly created Chattanooga Film Commission.
- ❹ Cultivate new partnerships with all public and private educational institutions and organizations.
- ❺ Strengthen and develop effective community programming through collaboration with the Department of Parks & Recreation.

**To expand education, arts and cultural opportunities for underserved segments of the community.**

- ❶ Increase and develop networking and programming opportunities between education, arts and cultural groups and area churches.
- ❷ Expand programming that addresses diversity issues, social issues and community concerns.
- ❸ Launch a capital campaign for renovation of the Community Theatre at Memorial Auditorium and establish it as an arts incubator for youth at risk, offering education, arts and cultural programs, workshops, performances and mentoring.
- ❹ Continue to work with area social service agencies to expand access to education, arts and cultural programs for their clients.

**To enhance the visibility of the arts in Chattanooga.**

- ❶ Maintain the integrity and historic preservation of the City of Chattanooga civic facilities.
- ❷ Collaborate with local education, arts and cultural groups to promote growth of special events and on-going programs at City of Chattanooga public sites.
- ❸ Use City of Chattanooga civic facilities, civic centers, recreation facilities, and outdoor sites for Education, Arts & Culture events and programs.
- ❹ Identify opportunities for partnerships with all print, broadcast and on-line media to create new outlets for education, arts and cultural information.

## Description:

Education, Arts and Culture provides a wide variety of activities throughout the city through its civic facilities. The department consists of two major Civic Facilities and three Civic Centers. Civic Facilities manage, maintain and promote the use of the Memorial Auditorium and Tivoli Theatre. These facilities offer a gathering place for all citizens to enjoy the arts, special events, as well as regular programming for the public. They also host a wide variety of programming for school groups and young children. The Civic Centers promote the arts with programs that include art, craft, and music classes at Eastgate Senior Activity Center, Heritage House, and North River Civic Center. In addition to programs and information, publications are released to further enhance the awareness of the arts.

Performance Measures	Actual FY06	Goal FY07	Actual FY07	Goal FY08
Civic Facilities - Attendance	235,000	260,000	278,604	280,000
Civic Facilities - # of Events	451	495	421	495
North River Civic Center - Attendance	14,000	15,000	17,668	18,000

# Education, Arts & Culture

Missy Crutchfield, Administrator

David Johnson, Deputy Administrator

## Department Summary

	Actual FY 04/05	Actual FY 05/06	Budget FY 06/07	Budget FY 07/08
Administration	\$ -	\$ 226,999	\$ 327,461	\$ 407,878
Civic Facilities	0	1,348,770	1,509,831	1,584,854
Arts & Culture	0	85,076	367,325	374,714
<b>Total Expenditures</b>	<b>\$ -</b>	<b>\$ 1,660,845</b>	<b>\$ 2,204,617</b>	<b>\$ 2,367,446</b>
Per Capita	\$ -	\$ 10.73	\$ 14.25	\$ 15.26
<b>Positions Authorized</b>	<b>0</b>	<b>24</b>	<b>26</b>	<b>26</b>

## Resources

	Actual FY 04/05	Actual FY 05/06	Budget FY 06/07	Budget FY 07/08
Personnel	\$ -	\$ 911,093	\$ 1,246,985	\$ 1,378,415
Overtime	0	45,317	34,225	45,996
Operating	0	704,435	923,407	943,035
Revenue	0	750,030	625,250	752,500

Note: Due to reorganization in FY06, this department was created. The majority of the budget is the transfer of civic facilities from the department of Parks & Recreation.

**Note:** After publication of this document, updated population figures were released by the Census Bureau changing Chattanooga's population estimates by 8.4% from 155,190 to 168,293. See November 7, 2007 press release - "Mayor's Census Challenge Results in 8.4% Increase in Population Estimate" on [www.chattanooga.gov](http://www.chattanooga.gov) for more information.

# Debt Service Fund

The Debt Service Fund was established to account for all principal and interest payments on the City's long-term debt. This fund is accounted for using the modified accrual method of accounting. The long-term debt is composed of City of Chattanooga General Obligation Bonds, Notes Payable, and Capital Leases. A majority of the outstanding debt is general obligation bonds. The debt can be either Direct Indebtedness, in which case an operating transfer is made from the General Fund for the maturity payments, or it can be an Indirect Indebtedness, with the supporting fund transferring funds for the maturities. The following chart shows the history of the City's debt over the past six years and the relationship between Direct and Indirect Indebtedness.

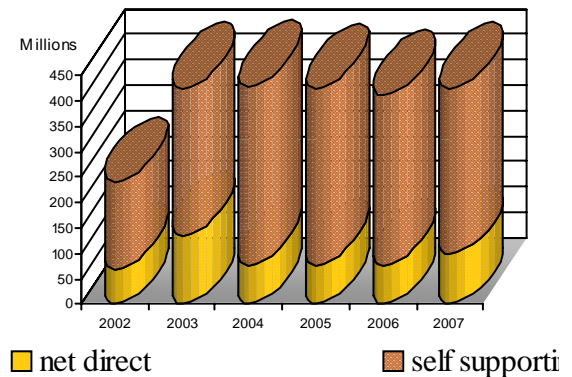
Gross outstanding indebtedness as of June 30, 2007 is \$ 431,701,818. This amount includes a 30-year capital lease of \$113,738,737 with final payment due on October 1, 2030 and 5-year capital lease of \$3,800,000 (balance on June 30, 2007 is \$1,775,158) with final payment due on July 1, 2009. Total authorized unissued debt at June 30, 2007 consist of 2003 TMBF Loan of \$438,095 and 2004 TMBF Loan of \$4,732,483.

The City government is authorized by the City Charter to issue bonds. Title 6, Chapter V, Article I, Section 6.107 of the Charter creates this authority and at the same time creates a debt limit.

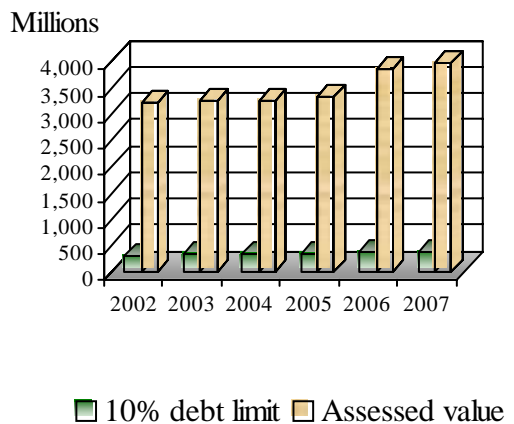
**Sec.6.107. General Debt Limit.** Hereafter no bonds shall be issued by the City of Chattanooga in such an aggregate amount as will create or increase the total bonded indebtedness of said City more than ten percent (10%) of the assessed valuation for the preceding year of all taxable property in said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

The chart to your right shows the debt limit for the past six years, based upon the assessed property valuation for the same period of time. After viewing the debt limits imposed by the City Charter when considering the assessed property valuation, the next chart presented compares the Net Direct Indebtedness with the 10% Debt Limit.

**Outstanding Debt  
Fiscal Year 2002 thru 2007**

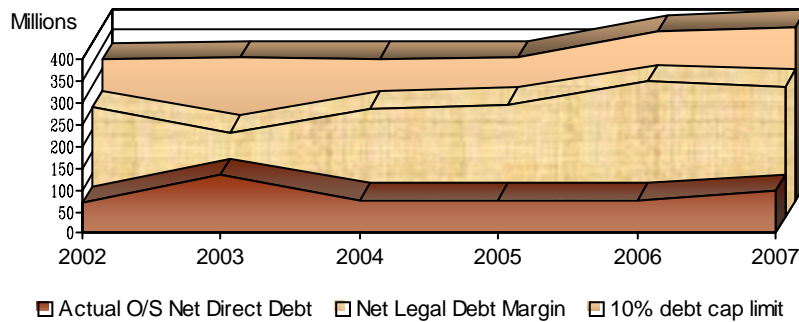


**General Obligation Debt Limit  
Fiscal Year 2002 thru 2007**



The Net Direct Indebtedness is the Gross Indebtedness less the Self-Supporting Indebtedness and the Debt Service Fund Balance for each year. As is evidenced by the following chart, the City's Net Legal Debt Margin is very favorable.

**Actual Outstanding Debt vs Debt Limit  
Fiscal Year 2002 thru 2007**



In October 2000, the City entered into a 30-year noncancelable capital lease agreement with the Chattanooga Downtown Redevelopment Corporation (CDRC), formerly the Southside Redevelopment Corporation, for the purpose of financing the cost of designing, acquiring, constructing and equipping four (4) facilities in the Tourist Development Zone comprising of more than 631,210 sq. ft. at a cost of over \$120M. The lease provides for semi-annual payments in amounts sufficient to meet the annual debt service requirements on \$129M in revenue bonds issued by the Industrial Development Board (IDB) of the City of Chattanooga on behalf of the CDRC, a non-profit corporation. IDB bonds are secured by payments to be made by the CDRC. The lease payments are funded by the city's share from the 1/2% increase in the county-wide sales tax passed by the county-wide referendum (see page 151 for more details), income from The Chattanooga, state incremental sales tax generated in the Tourist Development Zone and interest income from a debt service fund in excess of \$9M included as part of the bond issue. The City's obligation under the capital lease is estimated at \$113,738,737 at June 30, 2007. The debt service reserve fund held by the fiscal agent at June 30, 2007 amounts to \$9,826,139. The fiscal agent is required by the agreement to apply any interest on the debt service reserve fund toward the lease payments. The debt service reserve fund will be used to retire debt near the end of the lease. Beginning in FY2003, this long-term lease agreement is reported as an obligation from the City resulting in a high increase in the gross outstanding debt.

In order to take advantage of declining interest rates in 2002, the City issued \$58,130,000 General Obligation Refunding Bonds and \$38,290,000 Series A Refunding Bonds. These bonds refunded certain outstanding issues in FY02. That same year, the City also issued \$54,990,000 Hotel-Motel Tax Revenue Pledge Bonds for the 21st Century Waterfront Plan which is for the improvement in the downtown and riverfront area to encourage tourism and enhance the quality of life in Chattanooga.

In FY03, the City issued \$12,190,000 General Obligation Bonds and \$13,175,000 Sewer Refunding Bonds. The City also entered into a loan agreement with the State of TN Department of Environment and Conservation for an amount up to \$37,321,000 from the State Revolving Loan Fund. This loan is for sewer projects related to upgrades & expansion of the Moccasin Bend Waste Water Treatment Plant. Loan funds are drawn as needed. The loan has an interest rate of 2.98% with repayment over 20 years.

In FY04, the City entered into an agreement with the Tennessee Municipal Bond Fund for a variable rate loan not to exceed \$6,000,000. This debt is to partially fund certain projects in the FY02 Capital Budget. The City also increased the State Revolving Loan Fund debt by \$3.4M increasing the total loan amount from \$37,321,000

up to \$40,721,000. Pursuant to a loan agreement with Fannie Mae American Communities Fund, the City is authorized to incur indebtedness up to \$5,000,000 to finance the cost of infrastructure relative to the Alton Park Hope VI grant as part of the City's match. The source of funds for repaying the loan shall be program income generated by Chattanooga Neighborhood Enterprise (CNE) from the use of funds obtained through Community Development Block Grant (CDBG) activities. In the event program income is insufficient to pay the loan, the City pledges to pay the same from available appropriations or reserves. The loan is structured on a ten-year amortization schedule with the possibility of an earlier lump-sum payment. Funds will be drawn as needed and as of June 30, 2007 the City had drawn down \$2,752,555. A five year Capital Lease Agreement for \$3.8M was entered into by the city for the 800 MHz Communication System. Lease payments will be funded by the Hamilton County Emergency Communication District (911) subject to availability of funds, pursuant to an interlocal agreement between the City, Hamilton County and 911.

In 2004 the CDRC entered into a swaption contract to provide an upfront payment of \$3,088,000 based on a notional amount of \$59,655,000. As a synthetic refunding of its 2000 bonds, this payment represents the risk-adjusted, present-value savings of a refunding in October 2010 without issuing refunding bonds currently. The counterparty has the option to exercise the agreement on October 1, 2010. The fixed rate swap (5.45%) was set at a rate that, when added to an assumption for remarketing and liquidity costs, will approximate the coupons of the "refunded" bonds. The swap's variable payment would be based on the Bond Market Association Municipal Swap Index. At June 30, 2007, the swap had a negative fair value of \$4,699,920.

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, 2007, \$18,185,517 had been issued out of the total \$24,838,671 estimated projects cost.

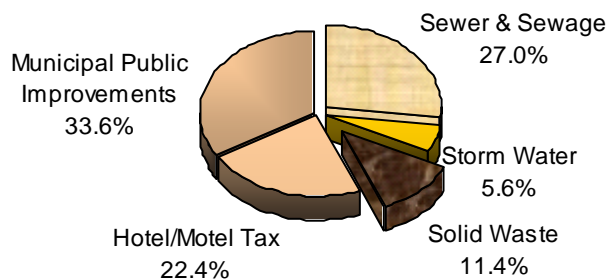
In FY07, the City issued \$26,400,000 General Obligation Bonds, Series 2006A. These bonds were issued to support the FY06 & FY07 capital improvement budgets of which \$5.7M for SolidWaste or landfill improvements and \$20.4M general government capital improvement including \$2M as a portion of the costs 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.

The \$431,701,818 Gross Outstanding Indebtedness of the City of Chattanooga as of June 30, 2007 reflects the financing decisions being made by the City to meet its long-term goals.

As this chart point out, the City is concentrating on Sewers and Municipal Public Improvements Bonds to satisfy the needs generated by these goals. All of the Sewer portion of the debt and 66.4% of the debt for Municipal Public Improvements is self supported debt.

### General Obligation Bonds by Purpose

Fiscal Year 2007



The City is in an excellent position to issue additional debt if required for future projects. The operating transfer from the General Fund to pay the non-supported portion of the debt has remained fairly constant for the past five years, as reflected in the following chart.

In FY 2004, the General Fund appropriated \$7,636,840. This increase from FY03 reflected the new \$12.2 million G.O. Bonds issued that same year.

In FY 2005, the General Fund appropriated \$8,772,293. This increase from FY04 covered additional debt from FY04 that will be paid in FY05.

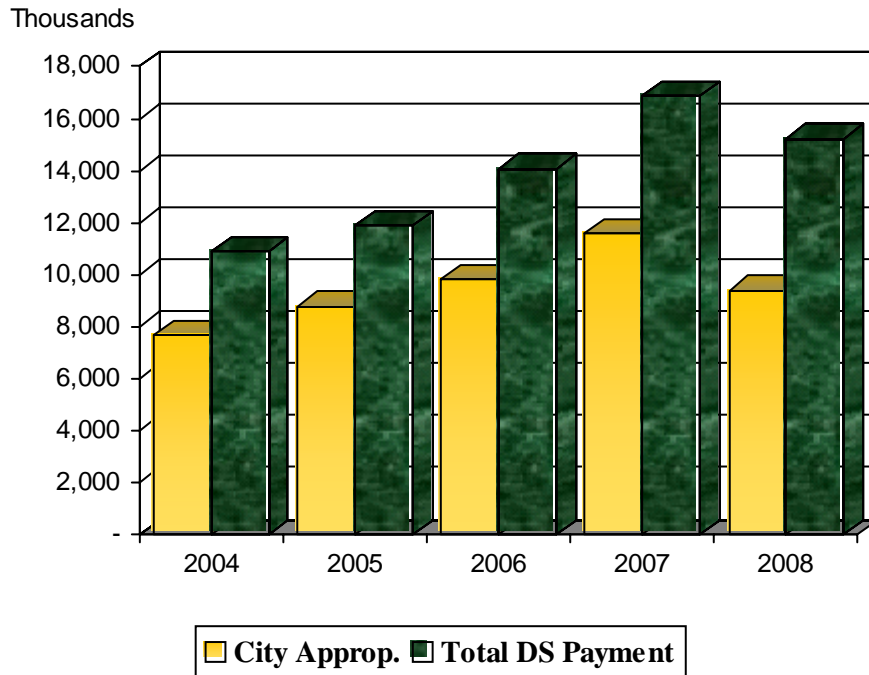
In FY 2006, the General Fund appropriated \$9,801,307. This increase from FY05 covered additional funds withdrawn from authorized bonds and loans in FY05 and paid in FY06.

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

In FY 2008, the General Fund will appropriate \$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.

## General Fund Debt Service Appropriation

Fiscal Years 2004 thru 2008





# Overlapping Debt

In addition to the City, the County has the power to issue debt and to levy taxes or cause taxes to be levied on taxable property in the City. As of June 30, 2007, the County had gross outstanding general obligation bonded debt of \$107,730,000 and net indebtedness of \$106,115,034. The percentage of County net indebtedness applicable to the City is 61.18% or \$89,393,466. Also included in this section on Debt Service are schedules on Debt Ratios as of June 30, 2007, Historical Debt Ratios, and an analysis of General Obligation Debt as of June 30, 2007.

## Outstanding General Obligation Debt

<b>General Obligation Bonds by Purpose</b>		
Municipal Public Improvement <sup>(1)</sup>	177,464,301	
Sewer and Sewage Facilities	<u>65,515,699</u>	242,980,000
Total Bonded Indebtedness		
<b>Other Long-Term Indebtedness</b>		
Chatt. Downtown Redev. Capital Lease	113,738,737	
Fannie Mae American Communities Fund (Hope VI)	2,752,555	
800 MHz Equipment Capital Lease	1,775,158	
General Obligation Capital Outlay Notes	<u>70,455,368</u>	188,721,818
Total Long-Term Indebtedness		
<b>Gross Direct Indebtedness</b>		431,701,818
Less: Self-Supporting Indebtedness		
Sewer and Sewage Facilities Bonds <sup>(2)</sup>	65,515,699	
State Revolving Loan-CSO (ISS portion) <sup>(3)</sup>	38,423,130	
State of GA Revolving Loan (ISS portion) <sup>(4)</sup>	5,032,521	
Cap Lease City of Collegedale (ISS)	193,543	
Chatt. Downtown Redev. Capital Lease <sup>(5)</sup>	113,738,737	
State Revolving Loan-CSO (StormWater portion) <sup>(3)</sup>	996,463	
Tennessee Municipal Bond Notes (SoWa) <sup>(6)</sup>	970,000	
Municipal Public Improvement Bonds(StWa&SoWa) <sup>(6)</sup>	41,365,585	
800 MHz Equipment Capital Lease	1,775,158	
Hotel/Motel Tax Revenue Pledge	54,434,830	
Fannie Mae Loan (CDBG)	2,752,555	
Total Self Supporting Indebtedness		325,198,221
Debt Service Fund <sup>(7)</sup>		<u>8,871,564</u>
<b>Net Direct Indebtedness</b>		97,632,033
Plus: Estimated Net Overlapping Indebtedness		<u>89,393,466</u>
<b>Net Direct and Net Overlapping Indebtedness</b>		<u>187,025,499</u>

- Note:**
- (1) \$170,000 is payable from the hotel-motel tax collected by Hamilton County for such purpose,
  - (2) Sewer and Sewage Facilities Bonds have the pledge of unlimited ad valorem taxes on all taxable property in the City for their repayment. However, such bonds have been paid by the City from revenues derived from the operation of the City's Interceptor Sewer System.
  - (3) This amount represents 100 percent of the outstanding balance on a State revolving loan, which will be paid by the City from revenues derived from the operations of the City's Interceptor Sewer System and from the operations of the Storm Water fund.
  - (4) The City of Chattanooga is the lead agent on the State of Georgia Revolving Loan; however, the debt is to be repaid by participating North Georgia municipalities.
  - (5) Funding will be paid by revenues from incremental State sales tax, profits from the Chattanooga center, and the city's Share of the 1/2% increase in the county-wide sales tax passed by county-wide referendum held in February 2004. This increase replaced the 1/2% city-only sales tax effective July 1, 2004.
  - (6) \$41,365,585 represents the outstanding balance of 1998 through 2007 Municipal Public Improvement Bonds of which \$13,656,575 is related to Storm Water and \$27,709,013 is related to Solid Waste, which will be paid by the city from the revenue derived from the operations of these funds. \$430,000 & \$540,000 from the 2003 and 2004 Tennessee Municipal Bond Fund, respectively.
  - (7) This represents unaudited Fund Balance at June 30, 2007.

# Debt Ratios

The following table sets forth certain ratios relating to the City's general obligation indebtedness as of June 30, 2007.

	<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>	\$ 431,701,818	\$ 2,782	10.88%	3.51%
Net Direct Indebtedness <sup>4</sup>	97,632,033	635	2.48%	0.80%
Gross Direct and Net Overlapping Indebtedness <sup>5</sup>	512,223,720	3,301	12.91%	4.16%
Net Direct and Net Overlapping Indebtedness <sup>5</sup>	187,025,499	1,211	4.74%	1.53%
Per Capita Assessed Valuation <sup>1</sup>	\$25,570 *			
Per Capita Full Valuation <sup>1</sup>	\$79,328 *			

\*Based on 2007 population estimate.

- Notes:
- (1) The City's population in 2007 was estimated at 155,190
  - (2) The City's preliminary assessed valuation of taxable property as of June 30, 2007 was \$3,968,157,371.
  - (3) The City's estimated full valuation of taxable property as of June 30, 2007 was \$12,310,849,619.
  - (4) See "Historical Debt Ratios" under this section.
  - (5) The County's net overlapping indebtedness is \$146,104,704. The City's share is \$89,393,466. (61.1845%).

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

As of June 30, 2007, the City had the following other outstanding long-term indebtedness.

	Outstanding Amount	Issue Dated Date	Maturity
State of Tennessee Revolving Loan	1,992,930	03/01/1993	02/28/2013
State of Tennessee Revolving Loan 2003	37,426,666	02/03/2003	10/20/2024
Tennessee Municipal League Bond Pool (1997)	3,364,023	02/01/1997	05/25/2012
State of Georgia Revolving Loan (1)	5,032,521	07/01/2000	10/01/2019
Fire Hall Land Note (2)	28,266	04/01/1999	04/01/2014
Capital Lease City of Collegedale (3)	193,543	10/01/2000	08/01/2014
Chatt. Downtown Redev. Corp. Capital Lease (4)	113,738,737	07/01/2002	10/01/2030
800 MHz Equipment Capital Lease	1,775,158	10/01/2003	07/01/2009
Fannie Mae Notes	2,752,555	03/15/2004	01/01/2015
Tennessee Municipal League Bond Pool (2003)	4,231,905	09/07/2003	05/25/2018
Tennessee Municipal League Bond Pool (2004)	18,185,517	05/20/2005	04/20/2025
<b>Total</b>	<b><u>\$188,721,821</u></b>		

- 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.*

## 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.

<b>Capital Improvement Program</b>					
<b>Fiscal Years 2008 thru 2012</b>					
Department	2008	2009	2010	2011	2012
Public Works (1)	\$13,812,000	\$11,046,500	\$22,477,500	\$18,130,000	\$18,300,000
Police	500,000	688,060	543,060	557,000	264,000
Fire	600,242	815,000	1,225,000	2,268,400	500,000
Parks & Recreation	14,188,000	834,625	1,557,625	2,335,375	1,600,375
Education, Arts & Culture	400,000	245,000	650,000	2,200,000	200,000
Neighborhood Services	-	-	-	-	-
General Services	-	-	-	-	-
General Government	15,659,350	5,000,000	2,500,000	1,785,000	450,000
Finance	-	-	-	-	-
<b>Total</b>	<b><u>\$45,159,592</u></b>	<b><u>\$18,629,185</u></b>	<b><u>\$28,953,185</u></b>	<b><u>\$27,275,775</u></b>	<b><u>\$21,314,375</u></b>

City of Chattanooga, Tennessee  
 General Obligation Self Supporting Bonded Debt Service Requirements  
 As of June 30, 2007  
 Sewer & Sewage Facilities Bonds  
 Municipal Public Improvement Bonds (StormWater and SolidWaste)  
 and State Revolving Loan (CSO)

<u>Fiscal Year</u>	<u>Principal</u>	<u>Interest</u>	<u>Total P &amp; I Requirements</u>
2008	13,162,176.46	6,163,393.53	19,325,569.99
2009	15,159,367.09	5,669,675.76	20,829,042.85
2010	13,311,918.16	5,036,813.03	18,348,731.19
2011	12,613,140.31	4,455,994.93	17,069,135.24
2012	10,758,712.54	3,922,381.07	14,681,093.61
2013	10,999,333.31	3,428,819.36	14,428,152.67
2014	10,041,273.09	2,967,257.50	13,008,530.59
2015	10,289,696.84	2,520,080.83	12,809,777.67
2016	8,638,145.89	2,097,885.74	10,736,031.63
2017	9,026,768.90	1,701,764.55	10,728,533.45
2018	9,430,502.15	1,288,546.05	10,719,048.20
2019	8,224,435.74	897,500.17	9,121,935.91
2020	3,302,398.59	660,210.07	3,962,608.66
2021	3,166,805.18	564,739.04	3,731,544.22
2022	3,264,591.18	455,985.63	3,720,576.81
2023	3,364,584.18	347,580.03	3,712,164.21
2024	3,476,820.18	232,555.35	3,709,375.53
2025	3,089,550.18	115,381.02	3,204,931.20
2026	893,360.18	45,976.61	939,336.79
2027	283,360.18	5,667.20	289,027.38
2028	0.00	0.00	0.00
2029	0.00	0.00	0.00
2030	0.00	0.00	0.00
2031	0.00	0.00	0.00
2032	0.00	0.00	0.00
Total	<u>\$ 152,496,940.33</u>	<u>\$ 42,578,207.45</u>	<u>\$ 195,075,147.78</u>

Does not include CDRC (Southside) Capital Lease of \$113,738,737 which is supported by local-option sales tax. Total authorized unissued debt at June 30, 2007 consist of 2003 TMBF Loan of \$438,095 and 2004 TMBF Loan of \$4,732,483

City of Chattanooga, Tennessee  
 General Obligation Debt Service Requirements  
 As of June 30, 2007

<u>Year</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2008	10,656,683.90	14,446,479.68	25,103,163.58
2009	12,235,627.15	14,026,364.60	26,261,991.75
2010	12,670,669.11	13,436,185.38	26,106,854.49
2011	12,372,181.87	12,856,682.80	25,228,864.67
2012	11,524,413.77	12,293,836.07	23,818,249.84
2013	10,963,234.72	11,733,710.55	22,696,945.27
2014	10,967,043.17	11,204,823.94	22,171,867.11
2015	11,546,056.02	10,666,550.77	22,212,606.79
2016	11,934,264.82	10,086,237.48	22,020,502.30
2017	11,628,640.82	9,500,768.38	21,129,409.20
2018	11,854,109.82	8,908,765.68	20,762,875.50
2019	10,928,950.82	8,299,079.25	19,228,030.07
2020	11,363,401.82	7,725,761.54	19,089,163.36
2021	12,062,430.82	7,171,563.36	19,233,994.18
2022	11,209,646.82	6,511,573.56	17,721,220.38
2023	11,857,062.82	5,889,772.17	17,746,834.99
2024	12,542,181.82	5,223,090.58	17,765,272.40
2025	13,260,122.82	4,530,518.48	17,790,641.30
2026	14,030,425.82	3,797,262.39	17,827,688.21
2027	11,944,266.82	3,020,536.80	14,964,803.62
2028	11,606,391.00	2,356,134.00	13,962,525.00
2029	12,360,579.00	1,661,389.00	14,021,968.00
2030	13,171,492.00	911,572.00	14,083,064.00
2031	4,515,000.00	112,875.00	4,627,875.00
<b>Total</b>	<b>\$ 279,204,877.55</b>	<b>\$ 186,371,533.47</b>	<b>\$ 465,576,411.02</b>

Does not include CDRC (Southside) Capital Lease of \$113,738,737 which is supported by local-option sales tax. Total authorized unissued debt at June 30, 2007 consist of 2003 TMBF Loan of \$438,095 and 2004 TMBF Loan of \$4,732,483.

City of Chattanooga, TN  
 Analysis of General Obligation Debt  
 June 30, 2007

	Outstanding June 30, 2006	Interest Pd FY 2007	Issued FY 2007	Retired FY 2007	Refunded FY 2007	Outstanding 06/30/07	Maturing FY 2008	Interest Payable FY 2008
<b>GOVERNMENTAL ACTIVITIES</b>								
Serial Bonds:								
1998 Public Improvement Refunding	7,209,200	383,463	0	208,800	0	7,000,400	220,000	372,743
2001 Municipal Public Improvement	17,816,200	890,880	0	1,055,000	14,506,200	2,255,000	1,100,000	112,750
2002 Municipal Public Refunding	8,748,900	376,485	0	1,868,900	0	6,880,000	640,000	317,481
2002 Series A Refunding	3,938,308	139,230	0	641,010	0	3,297,298	632,337	113,720
2002 Hotel-Motel Tax Pledge	49,705,000	2,202,488	0	720,000	0	48,985,000	795,000	2,179,763
2003 Series A General Obligation	10,570,000	380,676	0	790,000	0	9,780,000	830,000	360,926
2005A Municipal Public Improvement Refunding	17,222,801	763,336	0	24,409	0	17,198,392	410	763,324
2005A Hotel-Motel Tax Pledge Refunding	5,469,987	240,853	0	20,157	0	5,449,830	850	240,538
2006A Municipal Public Improvement	0	310,258	20,732,796	0	0	20,732,796	1,036,640	825,424
2007A Municipal Public Refunding	0	0	14,520,000	0	0	14,520,000	0	602,535
<b>Total Serial Bonds</b>	<b>120,680,396</b>	<b>5,687,669</b>	<b>35,252,796</b>	<b>5,328,276</b>	<b>14,506,200</b>	<b>136,098,716</b>	<b>5,255,237</b>	<b>5,889,205</b>
Notes Payable:								
Hamilton Count Parking Garage	60,781	1,975	0	60,781	0	0	0	0
1997 TML Bond Fund	3,935,023	152,055	0	571,000	0	3,364,023	603,000	134,561
1999 Fire Hall Land Note	31,073	2,832	0	2,807	0	28,266	3,086	2,553
2003 Fannie Mae	2,473,620	160,064	778,935	500,000	0	2,752,555	500,000	188,531
2003 TML Bond Fund	1,683,698	100,947	2,898,207	350,000	0	4,231,905	361,000	160,812
2004 TML Bond Fund	13,045,464	603,422	6,195,053	1,055,000	0	18,185,517	1,083,000	691,050
2005 Republic Parking Equipment Loan	126,923	1,451	0	126,923	0	0	0	0
<b>Total Notes Payable</b>	<b>21,356,582</b>	<b>1,022,746</b>	<b>9,872,195</b>	<b>2,666,511</b>	<b>0</b>	<b>28,562,266</b>	<b>2,550,086</b>	<b>1,177,507</b>
Capital leases payable:								
Southside Capital Lease	115,925,472	7,517,990	0	2,186,735	0	113,738,737	2,326,799	7,376,176
800 MHz Equipment Capital Lease	2,350,237	33,680	0	575,079	0	1,775,158	583,320	25,439
<b>Total Capital Leases Payable</b>	<b>118,275,709</b>	<b>7,551,670</b>	<b>0</b>	<b>2,761,814</b>	<b>0</b>	<b>115,513,895</b>	<b>2,910,119</b>	<b>7,401,615</b>
<b>Total governmental activities</b>	<b>260,312,687</b>	<b>14,262,085</b>	<b>45,124,991</b>	<b>10,756,601</b>	<b>14,506,200</b>	<b>280,174,877</b>	<b>10,715,442</b>	<b>14,468,327</b>

City of Chattanooga, TN  
 Analysis of General Obligation Debt  
 June 30, 2007

	Outstanding June 30, 2006	Interest Pd FY 2007	Issued FY 2007	Retired FY 2007	Refunded FY 2007	Outstanding 06/30/07	Maturing FY 2008	Interest Payable FY 2008
<b>BUSINESS TYPE ACTIVITIES:</b>								
<b>Interceptor Sewer System:</b>								
Serial Bonds:								
1998 Sewer & Sewage Facilities	1,375,000	34,398	0	1,375,000	0	0	0	0
1998 Sewer & Sewage Facilities Refunding	13,286,100	679,754	0	816,200	0	12,469,900	860,000	637,849
2002 Municipal Public Refunding	19,329,152	878,399	0	855,191	0	18,473,961	885,191	845,653
2002 Series A Refunding	21,036,692	743,707	0	3,423,990	0	17,612,702	3,377,663	607,442
2003 B Sewer & Sewage Facilities Refunding	6,865,000	211,375	0	2,375,000	0	4,490,000	2,320,000	140,125
2005A Municipal Public Improvement Refunding	12,469,158	594,095	0	22	0	12,469,136	1,454,220	572,282
<b>Total serial bonds</b>	<b>74,361,102</b>	<b>3,141,728</b>	<b>0</b>	<b>8,845,403</b>	<b>0</b>	<b>65,515,699</b>	<b>8,897,074</b>	<b>2,803,351</b>
Notes payable:								
CSO State Revolving Loan	1,150,184	42,991	0	153,719	0	996,465	159,948	36,762
State of Georgia Revolving Loan	5,336,989	215,368	0	304,468	0	5,032,521	316,830	196,588
2003 State Revolving Loan	35,815,503	1,104,559	3,141,076	1,529,913	0	37,426,666	1,614,684	1,093,368
<b>Total notes payable</b>	<b>42,302,676</b>	<b>1,362,918</b>	<b>3,141,076</b>	<b>1,988,100</b>	<b>0</b>	<b>43,455,652</b>	<b>2,091,462</b>	<b>1,326,718</b>
Capital leases payable:								
2001 Capital Lease City of Collegedale	214,562	12,634	0	21,019	0	193,543	22,245	11,408
<b>Total capital leases payable</b>	<b>214,562</b>	<b>12,634</b>	<b>0</b>	<b>21,019</b>	<b>0</b>	<b>193,543</b>	<b>22,245</b>	<b>11,408</b>
<b>Total Interceptor Sewer System</b>	<b>116,878,340</b>	<b>4,517,280</b>	<b>3,141,076</b>	<b>10,854,522</b>	<b>0</b>	<b>109,164,894</b>	<b>11,010,781</b>	<b>4,141,477</b>

City of Chattanooga, TN  
 Analysis of General Obligation Debt  
 June 30, 2007

	Outstanding June 30, 2006	Interest Pd FY 2007	Issued FY 2007	Retired FY 2007	Refunded FY 2007	Outstanding 06/30/07	Maturing FY 2008	Interest Payable FY 2008
<b>Solid Waste &amp; Sanitation Fund:</b>								
Serial Bonds:								
1998 Municipal Public Improvement	760,000	18,941	0	760,000	0	0	0	0
1998 Municipal Public Improvement Refunding	3,686,100	202,736	0	0	0	3,686,100	0	202,736
2001 Municipal Public Improvement	3,032,600	151,598	0	180,000	2,472,600	380,000	185,000	19,000
2002 Municipal Public Improvement-Refunding	6,774,888	314,363	0	1,074,073	0	5,700,815	5,614	287,398
2005A Municipal Public Improvement Refunding	9,799,063	457,129	0	4,169	0	9,794,894	800,804	445,054
2006A Municipal Public Improvement	0	84,807	5,667,204	0	0	5,667,204	283,360	225,626
2007A Municipal Public Improvement Refunding	0	0	2,480,000	0	0	2,480,000	0	102,914
<b>Total Solid Waste &amp; Sanitation Fund</b>	<b>24,052,651</b>	<b>1,229,573</b>	<b>8,147,204</b>	<b>2,018,242</b>	<b>2,472,600</b>	<b>27,709,013</b>	<b>1,274,778</b>	<b>1,282,727</b>
<b>Stormwater fund</b>								
Serial Bonds:								
1998 Municipal Public Improvement	565,000	14,162	0	565,000	0	0	0	0
1998 Municipal Public Improvement Refunding	2,528,600	139,073	0	0	0	2,528,600	0	139,073
2001 Municipal Public Improvement	901,200	45,023	0	50,000	736,200	115,000	55,000	5,750
2002 Municipal Public Improvement-Refunding	4,997,062	233,278	0	736,836	0	4,260,226	4,195	214,773
2005A Municipal Public Improvement Refunding	6,003,992	283,168	0	1,243	0	6,002,749	598,716	274,169
2007A Municipal Public Improvement Refunding	0	0	750,000	0	0	750,000	-	31,123
<b>Total serial bonds</b>	<b>14,995,854</b>	<b>714,704</b>	<b>750,000</b>	<b>1,353,079</b>	<b>736,200</b>	<b>13,656,575</b>	<b>657,911</b>	<b>664,888</b>
<b>Notes payable:</b>								
State Revolving Loan	1,150,183	42,992	0	153,718	0	996,465	159,948	36,762
	1,150,183	42,992	0	153,718	0	996,465	159,948	36,762
<b>Total Stormwater Fund</b>	<b>16,146,037</b>	<b>757,696</b>	<b>750,000</b>	<b>1,506,797</b>	<b>736,200</b>	<b>14,653,040</b>	<b>817,859</b>	<b>701,650</b>
<b>TOTAL GENERAL OBLIGATION DEBT</b>	<b>417,389,715</b>	<b>20,766,633</b>	<b>57,163,271</b>	<b>25,136,162</b>	<b>17,715,000</b>	<b>431,701,824</b>	<b>23,818,860</b>	<b>20,594,181</b>



City of Chattanooga, TN  
 Analysis of General Obligation Debt  
 June 30, 2007

	Outstanding June 30, 2006	Interest Pd FY 2007	Issued FY 2007	Retired FY 2007	Refunded FY 2007	Outstanding 06/30/07	Maturing FY 2008	Interest Payable FY 2008
<b>PRIMARY GOVERNMENT REVENUE BONDS AND OTHER DEBTS</b>								
Electric Power Board								
Revenue Bonds:								
2000 Electric System Revenue Bonds	32,000,000	309,667	0	1,600,000	22,400,000	8,000,000	1,600,000	335,600
2006A Electric System Refunding Revenue Bonds	0	481,438	23,430,000	0	0	23,430,000	0	957,556
2006B Electric System Revenue Bonds	0	867,656	40,000,000	0	0	40,000,000	0	1,725,725
<b>Total Primary Government Revenue Bonds</b>	<b>32,000,000</b>	<b>1,658,761</b>	<b>63,430,000</b>	<b>1,600,000</b>	<b>22,400,000</b>	<b>71,430,000</b>	<b>1,600,000</b>	<b>3,018,881</b>
Notes And Loans:								
Feb 05 Equipment Note	607,293	23,599	0	156,049	0	451,244	163,055	16,593
May 05 Equipment Note	444,809	18,230	0	108,584	0	336,225	113,696	13,118
Jun 05 Equipment Note	379,880	15,774	0	92,652	0	287,228	97,073	11,353
Oct 05 Equipment Note	430,889	17,614	0	105,157	0	325,732	110,097	12,673
Dec 05 Equipment Note	754,038	33,207	0	183,155	0	570,883	192,430	23,932
<b>Total Electric Power Board</b>	<b>2,616,909</b>	<b>108,424</b>	<b>0</b>	<b>645,597</b>	<b>0</b>	<b>1,971,312</b>	<b>676,352</b>	<b>77,669</b>
<b>Total Primary Government</b>	<b>34,616,909</b>	<b>1,767,185</b>	<b>63,430,000</b>	<b>2,245,597</b>	<b>22,400,000</b>	<b>73,401,312</b>	<b>2,276,352</b>	<b>3,096,550</b>
<b>COMPONENT UNITS</b>								
Revenue Bonds:								
Metropolitan Airport Authority:								
2002 Airport Revenue Series A Refunding	12,625,000	669,125	0	0	0	12,625,000	0	669,125
2002 Airport Revenue Series B	1,310,000	39,440	0	630,000	0	680,000	675,000	290
<b>Total Metropolitan Airport Authority</b>	<b>13,935,000</b>	<b>708,565</b>	<b>0</b>	<b>630,000</b>	<b>0</b>	<b>13,305,000</b>	<b>675,000</b>	<b>669,415</b>
Chatt Downtown Redevelopment Corporation:								
2000 Chatt Lease Rental Revenue Bonds	129,200,000	7,134,725	0	2,570,000	55,340,000	71,290,000	2,700,000	3,900,281
2007 Chatt Lease Rental Rev Ref Bonds	0	0	56,110,000	0	0	56,110,000	0	2,580,382
<b>Total Chatt. Downtown Redev. Corp.</b>	<b>129,200,000</b>	<b>7,134,725</b>	<b>56,110,000</b>	<b>2,570,000</b>	<b>55,340,000</b>	<b>127,400,000</b>	<b>2,700,000</b>	<b>6,480,663</b>
<b>Total Component Units</b>	<b>143,135,000</b>	<b>7,843,290</b>	<b>56,110,000</b>	<b>3,200,000</b>	<b>55,340,000</b>	<b>140,705,000</b>	<b>3,375,000</b>	<b>7,150,078</b>

# History of General Obligation Debt

The following table sets forth all outstanding general obligation bond and note indebtedness of the city at the end of the fiscal years 1999/00 through 2006/07, less applicable exclusions, adjusted to reflect the City's applicable share of County debt.

	2000	2001	2002	2003	2004	2005	2006	2007
<b>General Obligation Bonds by Purpose</b>								
Public Buildings Improvement	\$ 530,000	\$ 265,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sewer and Sewage Facilities	124,002,403	115,758,219	107,942,691	100,678,646	92,029,992	83,022,016	74,361,102	65,515,699
Municipal Public Improvement	81,887,597	125,716,782	120,057,309	181,276,354	174,535,008	167,682,984	159,728,898	177,464,301
<b>Total Bonded Indebtedness</b>	<b>\$ 206,420,000</b>	<b>\$ 241,740,001</b>	<b>\$ 228,000,000</b>	<b>\$ 281,955,000</b>	<b>\$ 266,565,000</b>	<b>\$ 250,705,000</b>	<b>\$ 234,090,000</b>	<b>\$ 242,980,000</b>
<b>Other Long-Term Indebtedness</b>								
General Obligation Capital Outlay Notes	8,804,735	8,434,926	9,866,532	24,399,322	41,145,146	39,608,208	46,145,255	47,232,935
Tennessee Municipal Bond Fund	8,296,833	7,819,523	6,550,098	5,339,097	6,619,343	19,424,258	18,664,185	25,781,445
Capital Leases	-	448,399	288,204	116,196,668	119,978,775	119,077,117	118,490,272	115,707,439
<b>Gross Direct Indebtedness</b>	<b>\$ 223,521,568</b>	<b>\$ 258,442,849</b>	<b>\$ 244,704,834</b>	<b>\$ 427,890,087</b>	<b>\$ 434,308,264</b>	<b>\$ 428,814,583</b>	<b>\$ 417,389,713</b>	<b>\$ 431,701,819</b>
<b>Less: Self-Supporting Indebtedness</b>	<b>179,866,955</b>	<b>179,059,226</b>	<b>169,016,890</b>	<b>289,509,352</b>	<b>353,562,825</b>	<b>346,612,744</b>	<b>333,128,264</b>	<b>325,198,221</b>
Debt Service Fund	2,671,606	3,971,606	5,497,083	4,988,142	5,222,704	6,471,929	7,139,208	8,871,564
<b>Net Direct Indebtedness</b>	<b>\$ 40,983,007</b>	<b>\$ 75,412,017</b>	<b>\$ 70,190,861</b>	<b>\$ 133,392,593</b>	<b>\$ 75,522,735</b>	<b>\$ 75,729,910</b>	<b>\$ 77,122,241</b>	<b>\$ 97,632,034</b>
<b>Plus: Estimated Net Overlapping Indebtedness</b>	<b>88,150,799</b>	<b>103,117,962</b>	<b>109,591,857</b>	<b>96,147,876</b>	<b>107,821,749</b>	<b>97,486,316</b>	<b>87,645,429</b>	<b>89,393,466</b>
<b>Net Direct and Overlapping Indebtedness</b>	<b>\$ 129,133,806</b>	<b>\$ 178,529,979</b>	<b>\$ 179,782,718</b>	<b>\$ 229,540,469</b>	<b>\$ 183,344,484</b>	<b>\$ 173,216,226</b>	<b>\$ 164,767,669</b>	<b>\$ 187,025,500</b>

**Notes:**

- (1) As of June 30, 2007 Capital Outlay Notes consist of \$39,419,593 State of Tennessee Revolving Loan for combined sewer overflow facilities; \$5,032,521 State of Georgia Revolving Loan for the Northwest Georgia Sewer Expansion; \$2,752,555 Fannie Mae American Communities Fund for Alton Park Hope VI; and \$28,266 Fire Hall Loan.
- (2) Capital leases as of June 30, 2007 includes the \$193,543 City of Collegedale for Sewer Easement, \$113,738,737 CDRC (Southside) Capital Lease and \$1,775,158 for the 800MHz Communication Equipment.
- (3) In FY03, the \$54,990,000 2002 Hotel/Motel Tax bonds were initially treated as general government supported. In FY04 and forward they are treated as self-supporting debt since there is a dedicated revenue stream to retire the debt.

CITY OF CHATTANOOGA  
HISTORICAL DEBT RATIOS  
June 30, 2007 (unaudited)

Year ended June 30	1998	1999	2000	2001	2002	2003	2004	2005	2006	2007
Estimated population(1)	148,800	147,500	145,700	155,554	155,992	155,582	155,289	154,853	154,762	155,190
Appraised property valuation	\$ 7,710,994,825	\$ 7,944,005,472	\$ 7,984,906,874	\$ 8,281,644,305	\$ 9,769,654,070	\$ 9,944,568,067	\$ 10,057,472,717	\$ 10,323,946,674	\$ 11,955,447,979	\$ 12,310,849,619
Assessed property valuation	2,530,009,871	2,604,109,845	2,617,535,875	2,729,199,377	3,201,743,737	3,260,023,356	3,237,183,936	3,319,249,168	3,860,452,959	3,968,157,371
Gross indebtedness (2)	245,731,165	237,505,962	223,521,569	258,442,849	244,704,834	427,890,087	434,306,264	428,814,582	417,388,712	431,701,818
Less: Self-supporting indebtedness(3)	194,393,764	190,087,672	179,866,956	178,059,226	169,036,886	344,499,352	353,562,825	346,612,744	333,128,264	325,198,221
Debt Service Fund	7,126,274	2,586,687	2,671,606	4,163,307	5,497,083	4,988,142	5,222,704	6,471,929	7,138,208	8,871,564
Net direct indebtedness	44,211,127	44,851,603	40,983,007	76,220,316	70,170,865	78,402,593	75,522,735	75,729,909	77,122,240	97,632,033
Plus: Estimated net overlapping indebtedness	99,208,181	98,505,368	88,150,782	103,117,962	109,591,857	96,147,876	107,821,749	97,466,316	87,645,429	89,393,466

Net direct and overlapping indebtedness \$ 143,419,308 \$ 143,356,971 \$ 129,133,789 \$ 179,338,278 \$ 179,762,722 \$ 174,550,469 \$ 183,344,485 \$ 173,216,225 \$ 164,767,668 \$ 187,025,499

Gross debt per capita \$ 1,651.42 \$ 1,610.21 \$ 1,534.12 \$ 1,661.43 \$ 1,568.70 \$ 2,750.25 \$ 2,796.77 \$ 2,769.17 \$ 2,696.98 \$ 2,781.76

Net direct debt per capita 297.12 304.08 281.28 489.99 449.84 503.93 486.34 489.04 498.33 629.11

Net direct and overlapping debt per capita 963.84 971.91 886.30 1,152.90 1,152.38 1,121.92 1,180.67 1,118.58 1,064.65 1,205.14

Gross debt to appraised valuation 3.19% 2.99% 2.80% 3.12% 2.50% 4.30% 4.32% 4.15% 3.49% 3.51%

Net direct debt to appraised valuation 0.57% 0.56% 0.51% 0.92% 0.72% 0.79% 0.75% 0.73% 0.65% 0.79%

Net direct debt and overlapping debt to appraised valuation 1.86% 1.80% 1.62% 2.17% 1.84% 1.76% 1.82% 1.68% 1.38% 1.52%

Gross debt to assessed valuation 9.71% 9.12% 8.54% 9.47% 7.64% 13.13% 13.42% 12.92% 10.81% 10.88%

Net direct debt to assessed valuation 1.75% 1.72% 1.57% 2.79% 2.19% 2.40% 2.33% 2.28% 2.00% 2.46%

Net direct and overlapping debt to assessed valuation 5.67% 5.51% 4.93% 6.57% 5.61% 5.35% 5.66% 5.22% 4.27% 4.71%

(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, Fannie Mae American Communities fund, 800 MHz Equipment Capital Lease.

## Debt Service Fund Revenues

Fiscal Years 2005-2008

Revenue Source	Actual FY 04/05	Actual FY 05/06	Budget FY 06/07	Budget FY 07/08	BUDGET '08 INC/(DEC)	% CHANGE FY 07/08	% <b>OF TOTAL</b>
Debt Service (Fund 3100):							
General Fund	8,772,293	9,801,307	11,567,051	9,392,174	(2,174,877)	(18.80)	61.39
Trfrs-Cap Imp Bond Fd	0	0	0	0	0	0.00	0.00
Trfrs-Safety Cap Project Fd	3,316	3,085	5,639	5,639	0	0.00	0.04
Hamilton County	782,163	762,683	751,683	660,981	(90,702)	(12.07)	4.32
Miscellaneous Revenue	0	81,137	0	0	0	0.00	0.00
911 Communication	200,000	808,759	808,759	808,760	1	0.00	5.29
City Hotel/Motel Tax	2,477,538	2,752,135	3,183,497	3,216,151	32,654	1.03	21.02
CDBG (Fannie Mae Loan)	17,109	595,847	617,731	648,179	30,448	4.93	4.24
Homeland Security Grant	923,688	0	0	0	0	0.00	0.00
Use of Fund Balance		0		567,100	567,100	0.00	3.71
<b>Total Debt Service Fund</b>	<b>\$13,176,107</b>	<b>\$14,804,953</b>	<b>\$16,934,360</b>	<b>\$15,298,984</b>	<b>(1,635,376)</b>	<b>(9.66)</b>	<b>100.00</b>
Grand Total	<b>\$13,176,107</b>	<b>\$14,804,953</b>	<b>\$16,934,360</b>	<b>\$15,298,984</b>	<b>(1,635,376)</b>	<b>(9.66)</b>	<b>100.00</b>

## Debt Service Fund Expenditures

Fiscal Years 2005-2008

Expenditures	Actual FY 04/05	Actual FY 05/06	Budget FY 06/07	Budget FY 07/08	BUDGET '08 INC/(DEC)	% CHANGE FY 07/08	% <b>OF TOTAL</b>
Debt Service (Fund 3100):							
Principal	5,777,360	7,735,136	9,442,942	8,383,644	(1,059,298)	(11.2)	54.80
Interest	6,118,239	6,329,621	7,421,418	6,845,340	(576,078)	(7.8)	44.74
Service Charges	53,198	72,917	70,000	70,000	0	0.0	0.46
Bond Sale Expenses	0	0	0	0	0	0.0	0.00
<b>Total Debt Service Fund</b>	<b>\$11,948,797</b>	<b>\$14,137,674</b>	<b>\$16,934,360</b>	<b>\$15,298,984</b>	<b>(1,635,376)</b>	<b>(9.7)</b>	<b>100.00</b>
Grand Total	<b>\$11,948,797</b>	<b>\$14,137,674</b>	<b>\$16,934,360</b>	<b>\$15,298,984</b>	<b>(1,635,376)</b>	<b>(9.7)</b>	<b>100.00</b>
Per Capita	76.95	91.30	109.42	98.58			

# Capital Project Funds

## Fund Structure

The Capital Projects Funds are used for the acquisition and construction of major capital facilities. The basis of budgeting is modified accrual. Included funds are Safety, Public Works, Parks & Recreation, General Government, Finance & Administration, Neighborhood Services and Education, Arts & Culture.

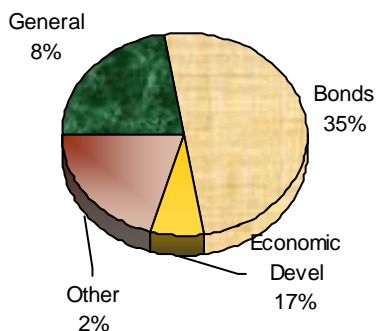
FY 2007 Approved Capital Budget was as follows:

General Government	\$ 7,139,735
Parks & Recreation	4,312,862
Education, Arts & Culture	500,000
Public Works	8,572,173
Police	310,000
Fire	1,692,500
Public Works Solid Waste	6,924,647
Public Works Storm Water	<u>1,565,559</u>
	<b>\$ 31,017,476</b>

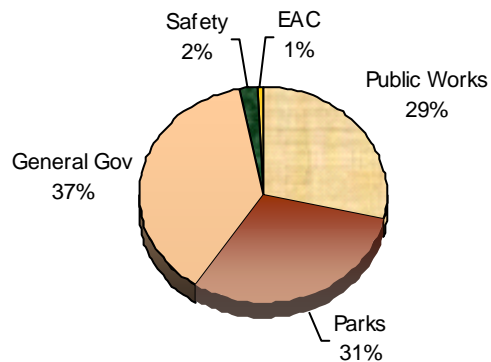
The FY08 Proposed Capital budget request is as follows:

<u>Budget FY2008</u>	
<b>Proposed Revenue FY08</b>	
Bonds	\$ 19,550,000
General Fund	12,058,840
Economic Development	2,845,000
State of Tennessee	930,000
Hotel, Motel tax	625,000
Storm Water Fund Balance	1,675,000
Solid Waste Fund Balance	1,865,000
Other	<u>5,087,214</u>
	<b>\$ 44,636,054</b>
<b>Budget Request FY08</b>	
General Government	\$ 15,135,812
Parks & Recreation	14,188,000
Public Works	10,272,000
Police (Safety)	500,000
Fire (Safety)	600,242
Education, Arts & Culture (Other)	400,000
Public Works Storm Water	1,675,000
Public Works Solid Waste	<u>1,865,000</u>
	<b>\$ 44,636,054</b>

## Fiscal Year 2007/2008 \$44,636,054



*Revenues*



*Appropriations*

## Capital Fund Revenues

Fiscal Years 2005 - 2008

Revenue Source	Actual	Actual	Budget	Budget	BUDGET '08	%	%
	FY 04/05	FY 05/06	FY 06/07	FY 07/08	INC/(DEC)	CHANGE FY 07/08	OF TOTAL
General Fund	3,500,000	0	6,761,735	0	(6,761,735)	-100.0%	0.00%
Fund Balance	0	3,500,000	1,220,550	12,058,840	10,838,290	888.0%	17.54%
State/Federal Grants	5,264,700	3,431,378	1,414,110	1,730,000	315,890	22.3%	100.00%
Economic Development Fund	2,000,000	2,664,000	3,433,192	2,845,000	(588,192)	-17.1%	0.00%
General Obligation Bonds	11,274,010	1,438,791	14,517,097	19,550,000	5,032,903	34.7%	0.00%
GO Bonds for 21st Waterfront	1,500,000	0	0	0	0	N/A	100.00%
Hotel/Motel Tax Collections	3,043,796	0	650,000	625,000	(25,000)	-3.8%	0.00%
Interest Income	0	333,791	0	0	0	N/A	0.00%
Other	1,767,538	3,514,619	3,154,120	7,827,214	4,673,094	148.2%	100.00%
	<b>\$28,350,044</b>	<b>\$14,882,579</b>	<b>\$31,150,804</b>	<b>\$44,636,054</b>	<b>13,485,250</b>	<b>43.3%</b>	<b>100.00%</b>
<b>Grand Total</b>	<b>\$28,350,044</b>	<b>\$14,882,579</b>	<b>\$31,150,804</b>	<b>\$44,636,054</b>	<b>13,485,250</b>	<b>43.3%</b>	<b>100.00%</b>
Annual Budget	\$28,350,044	\$29,979,847	\$31,150,804	\$44,636,054			

## Revenues

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

The FY2005 Capital Budget totalled \$28,350,044. Funding for the FY 2005 Capital Budget was provided by funds from Foundations and other sources in the amount of \$6,311,334, State of Tennessee and Federal grants of \$5,264,700, General Fund \$3,500,000, Economic Development Fund \$2,000,000 and bond issuance of \$11,274,010.

Funding for the FY 2006 Capital Budget was provided by the General Fund appropriation for Capital Improvements in the amount of \$3,500,000, Economic Development Fund \$2,664,000, General Obligation Bond Fund Loan \$14,615,267, State of Tennessee and Federal grants of \$7,777,920, Interceptor Sewer Fund Balance of \$6,153,000, Storm Water Fund Balance of \$2,100,000 and funds from Foundations and other sources in the amount of \$1,130,313.

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

Funding for the FY 2008 proposed Capital Budget is provided by the General Fund Fund Balance of 12,058,840, Economic Development Fund \$2,845,000, General Obligation Bond Fund \$19,550,000, State of Tennessee and Federal grants of \$1,730,000, Storm Water Fund Balance of \$1,675,000, Solid Waste Fund balance \$1,865,000 and funds from Foundations and other sources in the amount of \$4,287,214.

## Capital Fund Expenditures

Fiscal Years 2005 - 2008

Expenditures	Actual FY 04/05	Actual FY 05/06	Budget FY 06/07	Proposed Budget FY 07/08	BUDGET '08 INC/(DEC)	% CHANGE FY 07/08	% OF TOTAL
Capital Projects:							
Police (Fund P411)	2,275,630	2,198,052	310,000	500,000	190,000	61.3%	1.12%
Fire (Fund P411)	1,197,832	1,904,765	1,692,500	600,242	(1,092,258)	-64.5%	1.34%
Public Works (Fund P416)	12,665,890	10,445,303	17,062,379	13,812,000	(3,250,379)	-19.0%	30.94%
Parks & Recreation (Fund P415)	3,972,346	2,087,186	4,312,862	14,188,000	9,875,138	229.0%	31.79%
General Government (Fund P413)	6,810,604	4,222,247	7,273,063	15,135,812	7,862,749	108.1%	33.91%
General Services (Fund P414)	40,240	0	0	0	0	N/A	0.00%
Education, Arts & Culture	0	80,193	500,000	400,000	(100,000)	-20.0%	0.90%
<b>Total Capital Projects</b>	<b>\$26,962,542</b>	<b>\$20,937,746</b>	<b>\$31,150,804</b>	<b>\$44,636,054</b>	<b>\$13,485,250</b>	<b>43.3%</b>	<b>100.00%</b>
Grand Total	<b>\$26,962,542</b>	<b>\$20,937,746</b>	<b>\$31,150,804</b>	<b>\$44,636,054</b>	<b>13,485,250</b>	<b>43.3%</b>	<b>100.00%</b>
Annual Budget	\$28,350,044	\$29,979,847	\$31,150,804	\$44,636,054			

## Expenses

The appropriations to the Capital Improvements Budget are analyzed on a year to year basis. As priorities shift, the Capital Improvements Budget will vary to reflect this. Presented here is a brief overview of each department's appropriation.

### POLICE

<b>FY 2008 Proposed Budget</b>	<b>\$ 500,000</b>
<b>% of Total Capital Budget</b>	<b>1.1%</b>
<b>Increase From FY 2007</b>	<b>\$ 190,000</b>
<b>% Increase</b>	<b>61.3%</b>

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

### FIRE

<b>FY 2008 Proposed Budget</b>	<b>\$ 600,242</b>
<b>% of Total Capital Budget</b>	<b>1.3%</b>
<b>Decrease From FY 2007</b>	<b>\$1,092,258</b>
<b>% Decrease</b>	<b>64.5%</b>

The FY 2008 appropriation for the Fire Department includes new fire apparatus, homeland technical rescue equipment and upgrades of current buildings.

### PUBLIC WORKS

<b>FY 2008 Proposed Budget</b>	<b>\$13,812,000</b>
<b>% of Total Capital Budget</b>	<b>30.9%</b>
<b>Decrease From FY 2007</b>	<b>\$ 3,250,379</b>
<b>% Decrease</b>	<b>19.1%</b>

The FY 2008 Public Works capital appropriation reflects the City's continuous street paving/street rehab program, streetscape work, various traffic signal projects and replacement of city-wide services equipment accounts, city-wide bridge rehabilitation, storm water projects and City landfill improvements.

### PARKS & RECREATION

<b>FY 2008 Proposed Budget</b>	<b>\$14,188,000</b>
<b>% of Total Capital Budget</b>	<b>31.8%</b>
<b>Increase From FY 2007</b>	<b>\$ 9,875,138</b>
<b>% Increase</b>	<b>229.0%</b>

The FY 2007 Parks & Recreation Department appropriation includes City wide parks rehabilitation, equipment replacement, Recreation Center expansions/upgrades and Zoo improvements.

## **GENERAL GOVERNMENT**

<b>FY 2008 Proposed Budget</b>	<b>\$15,135,812</b>
<b>% of Total Capital Budget</b>	<b>33.9%</b>
<b>Increase From FY 2007</b>	<b>\$ 7,862,749</b>
<b>% Increase</b>	<b>108.1%</b>

The FY 2008 General Government budget includes funding for Chattanooga Area Regional Transit Authority, city wide vehicle replacement, Information Services software upgrades and improvements for the new Enterprise Industrial Park Nature Park.

## **EDUCATION, ARTS & CULTURE**

<b>FY 2008 Proposed Budget</b>	<b>\$ 400,000</b>
<b>% of Total Capital Budget</b>	<b>0.9%</b>
<b>Decrease From FY 2007</b>	<b>\$ 100,000</b>
<b>% Decrease</b>	<b>20.0%</b>

FY 2008 Capital budget is for civic facilities improvements.



# Capital Project Detail

## General Government

<b>Capital Budget</b> <i>Five Year Plan</i>						
Project Name	<b>Estimated Project Cost by Fiscal Year</b>					
	FY 2006/07	FY 2007/08	FY 2008/09	FY 2009/10	FY 2010/11	FY 2011/12
CARTA	375,000	400,000	400,000	400,000	400,000	400,000
City Hall Renovation	400,000	-	-	-	-	-
Information Services	2,640,000	3,533,386	50,000	50,000.00	50,000	50,000
General Services	3,500,000	2,572,426	2,300,000	1,300,000	1,335,000	-
Fleet Services	24,735	155,000	-	-	-	-
Public Art	100,000	-	-	-	-	-
Enterprise Industrial Park	100,000	8,475,000	2,250,000	750,000	-	-
<b>Total General Government</b>	<b>7,139,735</b>	<b>15,135,812</b>	<b>5,000,000</b>	<b>2,500,000</b>	<b>1,785,000</b>	<b>450,000</b>

	Prior Years Appropriations	2007/2008 Budget	Total Project
<b>1. CARTA</b>			
<b>Funding source: Economic Development Fund</b>		<b>\$ 400,000</b>	
<b>Prior Years</b>	<b>\$ 4,985,850</b>		<b>\$ 5,385,850</b>
This appropriation is to help fund the Chattanooga Area Regional Transportation Authority's capital need for new buses, bus shelters, office, radio and fare collection equipment, support vehicles and Incline repair			
<b>Impact on operating budget:</b> None because these are one time funded projects for supported agencies.			
<b>2. City Hall Renovation</b>			
<b>Funding Source: Prior Years</b>	<b>\$ 11,150,000</b>	<b>\$ 0</b>	<b>\$ 11,150,000</b>
This appropriation funds the total renovation of City Hall which was built in 1908.			
<b>Impact on operating budget:</b> The renovation should result in savings in electrical usage, heating/cooling cost, building insurance and potential health cost for employees insurance.			
<b>3. Information Services</b>			
<b>Funding Source: General Fund</b>		<b>\$ 3,533,386</b>	
<b>Prior Years</b>	<b>\$ 1,980,000</b>		<b>\$ 5,513,386</b>
This appropriation funds the upgrade of computer equipment and purchase of new software.			
<b>Impact on operating budget:</b> None.			
<b>4. Surveillance Equipment</b>			
<b>Funding Source: Economic Development Fund</b>	<b>\$ 660,000</b>	<b>\$ 0</b>	<b>\$ 660,000</b>
This appropriation funds the purchase of a surveillance system for the City's riverfront parks.			
<b>Impact on operating budget:</b> None			

# Capital Project Detail

	Prior Years Appropriations	2007/2008 Budget	Total Project
<b>5. General Services</b>			
<b>Funding Source: General Fund</b>		\$2,185,454	
<b>Reallocation of Capital Projects</b>		386,972	
<b>Prior Years</b>	\$ 3,500,000		\$ 6,072,426
<p>This appropriation funds the City's vehicle lease program to buy vehicles for all the departments in the city except the fire department.</p> <p><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 annually.</p>			
<b>6. Fleet Services</b>			
<b>Funding Source: General Fund</b>		\$ 75,000	
<b>State of Tennessee</b>		80,000	
<b>Prior Years</b>	\$ 121,735		\$ 276,735
<p>This appropriation funds the upgrading of fuel dispensing stations to increase security, obtain accurate fleet information without possibility of operator input errors, and increase accuracy of fleet numbers and departmental accountability.</p> <p><b>Impact on operating budget:</b> None</p>			
<b>7. Public Art</b>			
<b>Funding Source: Prior Years</b>	\$ 200,000	\$ 0	\$ 200,000
<p>This appropriation funds a program of display of art in public buildings.</p> <p><b>Impact on operating budget:</b> None.</p>			
<b>8. Enterprise South Industrial Park</b>			
<b>Funding Source: Bonds</b>		\$3,475,000	
<b>Economic Development Funds</b>		750,000	
<b>Hamilton County</b>		2,750,000	
<b>State of Tennessee</b>		1,500,000	
<b>Prior Years</b>	\$ 24,038,000		\$32,513,000
<p>This appropriation funds additional infrastructure improvements for the new Enterprise South Industrial Park formerly the Volunteer Army Ammunition Plant.</p> <p><b>Impact on operating budget:</b> None.</p>			

# Capital Project Detail

## Police

Capital Budget Five Year Plan						
Project Name	Estimated Project Cost by Fiscal Year					
	FY 2006/2007	FY 2007/2008	FY 2008/2009	FY2009/2010	FY 2010/2011	FY2011/2012
TBI A.F.I.S. System upgrade	250,000	-	-	-	-	-
Motorola Portable Radios	-	252,000	252,000	252,000	252,000	252,000
In-Car Laptops	-	248,000	246,060	246,060	-	-
Renewal & Replacement	-	-	190,000	45,000	305,000	12,000
Bullet Recovery Tank	60,000	-	-	-	-	-
<b>Total Police</b>	<b>310,000</b>	<b>500,000</b>	<b>688,060</b>	<b>543,060</b>	<b>557,000</b>	<b>264,000</b>

	Prior Years Appropriations	2007/2008 Budget	Total Project
<b>1. T.B.I A.F.I.S. System Upgrade</b> <b>Funding source: Prior Year</b> This appropriation funds (A.F.I.S.) Automated Fingerprint Identification System. <b>Impact on operating budget: None</b>	\$ 250,000	\$ 0	\$ 250,000
<b>2. Bullet Recovery Tank</b> <b>Funding Source: Prior Year</b> This appropriation funds the purchase of a bullet recovery tank required to operate the new Nibin Ballistic Lab. <b>Impact on operating budget: None</b>	\$ 60,000	\$ 0	\$ 60,000
<b>3. Portable Digital Radios</b> <b>Funding Source: Narcotics Fund</b> This project funds the Systematic replacement of all of the old analog radios with new digital radios. All communication towers are being converted from the old analog system to the new digital system. <b>Impact on operating budget: None</b>	\$ 0	\$ 252,000	\$ 252,000
<b>4. In Car Laptops</b> <b>Funding Source: Narcotics Fund</b> This project funds the Systematic replacement of out of date laptops used by the officers to prepare and submit reports for review. <b>Impact on operating budget: None</b>	\$ 0	\$ 248,000	\$ 248,000

# Capital Project Detail

## Fire

Capital Budget Five Year Plan						
Project Name	Estimated Project Cost by Fiscal Year					
	FY 2006/07	FY 2007/08	FY 2008/09	FY 2009/10	FY 2010/11	FY 2011/12
Fire Apparatus	500,000	430,000	500,000	500,000	500,000	500,000
Firehall Roof and Driveway repair	55,000	40,000	40,000	-	-	-
Fire Station Replacement	850,000	-	250,000	600,000	-	-
Technical Rescue Equipment	237,500	105,242	-	-	-	-
Fire Station Generators	-	25,000	25,000	-	-	-
Future Projects	-	-	-	125,000	1,768,400	-
Oil Skimmer	50,000	-	-	-	-	-
<b>Total Fire</b>	<b>1,692,500</b>	<b>600,242</b>	<b>815,000</b>	<b>1,225,000</b>	<b>2,268,400</b>	<b>500,000</b>

	Prior Years Appropriations	2007/2008 Budget	Total Project
<b>1. Fire Apparatus</b> <b>Funding Source: Reallocation of Capital Projects</b> <b>Prior Years</b> This appropriation will fund the purchase of new fire apparatus to upgrade the front line fire service fleet to maintain current level of service. These vehicles include Line Fire Apparatus, Elevating Platform, Hazardous Materials Vehicle, Technical Rescue Vehicle, Tankers and Brush Trucks. <b>Impact on operating budget:</b> The equipment replacement program results in lower operating and maintenance costs and safer fleet operations.	<b>\$ 6,635,000</b>	<b>\$ 430,000</b>	<b>\$7,065,000</b>
<b>2. Fire Station Roof and Driveway Repair</b> <b>Funding Source: Reallocation of Capital Projects</b> <b>Prior Years</b> This appropriation allows for the replacement of one roof or repair/replace concrete areas at a Fire Department Building each year. <b>Impact on operating budget:</b> None	<b>\$ 355,500</b>	<b>\$ 40,000</b>	<b>\$ 395,500</b>
<b>3. Fire Station Replacement</b> <b>Proposed Funding Source: Prior Years</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	<b>\$ 850,000</b>	<b>\$ 0</b>	<b>\$ 1,600,000</b>

# Capital Project Detail

<p><b>4. Technical Rescue Equipment</b>  <b>Funding Source: Homeland Security Grant</b>  <b>Prior Years</b></p> <p>Tennessee Homeland Security is affording the department the opportunity to equip and train in technical areas. The funding will provide for water rescue, structural and trench collapse and confined space training and equipment.</p> <p><b>Impact on operating budget:</b> None</p>	<p><b>\$ 1,437,500</b></p>	<p><b>\$ 105,242</b></p>	<p><b>\$1,542,742</b></p>
<p><b>5. Oil Skimmer</b>  <b>Funding Source: Prior Years</b></p> <p>This appropriation funds the purchase of a oil skimmer for Spill Containment for chemical, fuel, liquid storage, secondary containment and clean up.</p> <p><b>Impact on operating budget:</b> None</p>	<p><b>\$ 50,000</b></p>	<p><b>\$ 0</b></p>	<p><b>\$ 50,000</b></p>
<p><b>6. Fire Station Generators</b>  <b>Funding Source: General Fund</b></p> <p>This project fund two station generators a year until all Fire Stations have a generator for back-up power. This project will allow each station to remain operational in case of a natural or man-made disaster. This project will also allow Fire Stations to be used as Safe Havens for the public during disasters</p> <p><b>Impact on operating budget:</b> None</p>	<p><b>\$ 0</b></p>	<p><b>\$ 25,000</b></p>	<p><b>\$ 25,000</b></p>

# Capital Project Detail

## Public Works

Capital Budget Five Year Plan						
Project Name	Estimated Project Cost by Fiscal Year					
	FY 2006/07	FY 2007/08	FY 2008/09	FY 2009/10	FY 2010/11	FY 2011/12
Paving of Streets	1,750,000	1,600,000	1,500,000	1,000,000	2,000,000	2,000,000
City Wide Services Equipment	300,000	1,000,000	500,000	420,000	400,000	300,000
Bridge Rehab	750,000	550,000	350,000	350,000	350,000	350,000
Downtown Streetscape Program	1,215,000	500,000	300,000	300,000	-	-
Traffic Engineering Projects	275,000	277,000	304,000	150,000	225,000	225,000
Curbs, Gutters, and Sidewalks	500,000	1,000,000	500,000	500,000	500,000	500,000
Street Rehabilitation	1,872,173	4,255,000	3,360,000	14,275,000	11,680,000	13,400,000
MPO - Major Construction	1,325,000	100,000	-	1,250,000	1,250,000	-
Water System Interconnect Study	75,000	-	-	-	-	-
Intersection Improvements	370,000	650,000	-	-	-	-
Pedestrian Lighting	40,000	-	75,000	75,000	75,000	75,000
Sewer Construction Parcel 8	-	340,000	-	-	-	-
Water Quality Capital Projects	1,565,559	1,675,000	1,000,000	1,000,000	1,000,000	1,000,000
Solid Waste Capital Projects	6,924,647	1,865,000	3,007,500	3,007,500	500,000	300,000
Guard Rails	100,000	-	150,000	150,000	150,000	150,000
<b>Total Public Works</b>	<b>17,062,379</b>	<b>13,812,000</b>	<b>11,046,500</b>	<b>22,477,500</b>	<b>18,130,000</b>	<b>18,300,000</b>

	Prior Years Appropriations	2007/2008 Budget	Total Project
<b>1. Paving of streets</b>			
<b>Funding sources: Bonds</b>		<b>\$1,600,000</b>	
<b>Prior Years</b>	<b>\$17,964,450</b>		<b>\$19,564,450</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 Equipment Replacement</b>			
<b>Funding sources: General Fund</b>		<b>\$1,000,000</b>	
<b>Prior Years</b>	<b>\$ 7,714,777</b>		<b>\$ 8,714,777</b>
This appropriation allows for the ongoing replacement of older Public Works equipment.			
<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 Appropriations	2007/2008 Budget	Total Project
<b>3. Bridge Rehabilitation</b>			
<b>Funding sources: Bonds</b>		\$ 550,000	
<b>Prior Years</b>	\$ 3,042,167		\$ 3,592,000
<p>This appropriation funds the City's portion of state and federal funding for rehabilitating bridges with structural and utilization deficiencies.</p> <p><b>Impact on operating budget:</b> None</p>			
<b>4. Streetscape</b>			
<b>Funding sources: Economic Development Fund</b>		\$ 500,000	
<b>Prior Years</b>	\$ 9,030,021		\$ 9,530,021
<p>This appropriation provides for upgrading of sidewalks, street and pedestrian lighting, landscaping and installation of crosswalk pavers.</p> <p><b>Impact on operating budget:</b> None</p>			
<b>5. Traffic Engineering Projects</b>			
<b>Funding sources: General Fund</b>		\$ 277,000	
<b>Prior Years</b>	\$ 6,743,749		\$ 7,020,749
<p>This appropriation provides for modernization of existing and installation of future traffic signals and parking meters.</p> <p><b>Impact on operating budget:</b> The replacement program results in lower maintenance costs.</p>			
<b>6. Curbs, Gutters and Sidewalks</b>			
<b>Funding sources: Bonds</b>		\$ 1,000,000	
<b>Prior Years</b>	\$ 4,257,347		\$ 5,257,347
<p>This appropriation provides for the continuing program of construction and repair of curbs, gutters, and sidewalks within the City.</p> <p><b>Impact on operating budget:</b> None</p>			
<b>7. Street Improvements</b>			
<b>Funding sources: Bonds</b>		\$3,280,000	
<b>General Fund</b>		225,000	
<b>Hotel/Motel Tax</b>		625,000	
<b>State of Tennessee</b>		100,000	
<b>Donation</b>		25,000	
<b>Prior Years</b>	\$30,249,712		\$34,504,712
<p>This appropriation will fund a program of major street rehabilitation within the City.</p> <p><b>Impact on operating budget:</b> This program of major street improvements results in lower street maintenance costs.</p>			
<b>8. MPO Match Major Street Construction</b>			
<b>Funding sources: Economic Development Fund</b>		\$ 20,000	
<b>State of Tennessee</b>		80,000	
<b>Prior Years</b>	\$ 5,753,593		\$ 5,853,593
<p>This appropriation funds the City's portion of State of Tennessee projects within the City limits.</p> <p><b>Impact on operating budget:</b> None</p>			

# Capital Project Detail

	Prior Years Appropriations	2007/2008 Budget	Total Project
<b>9. Water System Interconnect Study</b>			
<b>Funding sources: Economic Development Fund</b>			
<b>Prior Years</b>	<b>\$ 75,000</b>	<b>\$ 0</b>	<b>\$ 75,000</b>
This appropriation funds Evaluation of water system capacities and feasibility of interconnections to prevent disruption of water to citizens in the event of major service disruption to one water utility			
<b>Impact on operating budget: None</b>			
<b>10. Intersection Improvements</b>			
<b>Funding sources: Economic Development Fund</b>			
<b>Prior Years</b>	<b>\$ 1,260,000</b>	<b>\$ 650,000</b>	<b>\$ 1,910,000</b>
This appropriation funds an ongoing program to repair deteriorated intersections and rework intersections to create a better, more efficient traffic flow.			
<b>Impact on operating budget: None</b>			
<b>11. Pedestrian Lighting</b>			
<b>Funding sources: Economic Development Fund</b>			
<b>Prior Years</b>	<b>\$ 283,904</b>	<b>\$ 0</b>	<b>\$ 283,904</b>
This appropriation funds the replacement and repair of Pedestrian Light Fixtures.			
<b>Impact on operating budget: None</b>			
<b>12. Storm Water Projects City Wide</b>			
<b>Funding sources: Storm Water Fund</b>			
<b>Prior Years</b>	<b>\$ 5,515,559</b>	<b>\$ 1,675,000</b>	<b>\$ 7,190,559</b>
This appropriation funds a drainage system inventory and City wide storm water projects.			
<b>Impact on operating budget: None</b>			
<b>13. Solid Waste Capital Projects</b>			
<b>Funding sources: Solid Waste Fund Balance</b>			
<b>Prior Years</b>	<b>\$ 6,924,647</b>	<b>\$ 1,865,000</b>	<b>\$ 8,789,647</b>
This appropriation funds the purchase of equipment, expansion and rehabilitation of the Solid Waste System.			
<b>Impact on operating budget: None</b>			
<b>14. Guard Rails</b>			
<b>Funding sources: Prior Years</b>	<b>\$ 100,000</b>	<b>\$ 0</b>	<b>\$ 100,000</b>
This appropriation funds the repair and replacement of guard rails within the City.			
<b>Impact on operating budget: None</b>			
<b>15. Sewer Construction Parcel 8</b>			
<b>Funding sources: Sale of Property</b>	<b>\$ 0</b>	<b>\$ 340,000</b>	<b>\$ 340,000</b>
This appropriation funds sewer construction on parcel 8.			
<b>Impact on operating budget: None</b>			



# Capital Project Detail

## Parks & Recreation

<b>Capital Budget</b> <i>Five Year Plan</i>						
Project Name	<b>Estimated Project Cost by Fiscal Year</b>					
	FY 2006/07	FY 2007/08	FY 2008/09	FY 2009/10	FY 2010/11	FY 2011/12
Parks Rehab	3,389,620	13,295,000	179,250	229,250	285,000	75,000
Greenways	75,000	100,000	25,000	25,000	25,000	25,000
Outdoor Chattanooga Building Remodeling	500,000					
Zoo Improvements	250,000	125,000	125,000	125,000	125,000	-
Recreation Center Rehab	48,242	318,000	345,125	868,125	1,740,125	1,340,125
HVAC Repair	50,000	-	60,250	60,250	60,250	60,250
Parks Equipment Replacement	-	150,000	-	150,000	-	-
Public Art		200,000	100,000	100,000	100,000	100,000
<b>Total Parks &amp; Recreation</b>	<b>4,312,862</b>	<b>14,188,000</b>	<b>834,625</b>	<b>1,557,625</b>	<b>2,335,375</b>	<b>1,600,375</b>

	Prior Years Appropriations	2007/2008 Budget	Total Project
<b>1. City Parks Rehabilitation</b>			
<b>Funding Source: Bonds</b>		<b>\$13,100,000</b>	
<b>General Fund</b>		<b>45,000</b>	
<b>Economic Development Fund</b>		<b>100,000</b>	
<b>Community Development Block Grant</b>		<b>50,000</b>	
<b>Prior Years</b>	<b>\$ 9,201,448</b>		<b>\$22,496,448</b>
This appropriation will fund rehabilitation and upgrading of City Parks: equipment replacement; fencing; park planning and expansion. Two projects account for the major increase for fiscal year 2008:			
Warner Park improvements	\$ 2,300,000		
Creation of "Summit of Softball" Sports Complex	\$10,500,000		
<b>Impact on operating budget:</b>	None		
<b>2. Greenways</b>			
<b>Funding Source: General Fund</b>		<b>\$ 100,000</b>	
<b>Prior Years</b>	<b>\$ 862,367</b>		<b>\$ 962,367</b>
The purpose of this project is to upgrade and expand the Greenway system in Chattanooga.			
<b>Impact on operating budget:</b>	None		
<b>3. Outdoor Chattanooga Building Remodeling</b>			
<b>Funding Source: Prior Years</b>	<b>\$ 500,000</b>	<b>\$ 0</b>	<b>\$ 500,000</b>
This appropriation funds the remodeling and upgrading ADA requirements of the J.A. Patten Building including installation of an elevator.			
<b>Impact on operating budget:</b>	None		

# Capital Project Detail

## 4. Zoo Improvements

**Funding Source:** Economic Development Fund \$ 125,000  
**Prior Years** \$ 1,125,000 \$1,250,000

This appropriation will fund upgrade and renovation of the City Zoo.

**Impact on operating budget:** None

## 5. Recreation Centers Rehabilitation

**Funding Source:** General Fund \$ 318,000  
**Prior Years** \$ 1,578,242 \$1,896,242

This appropriation will fund upgrade and renovation of City of Chattanooga parks and recreation centers

**Impact on operating budget:** None

## 6. HVAC Repair

**Funding Source:** Prior Years \$ 300,000 \$ 0 \$ 300,000

This appropriation will fund HVAC replacement for aging units at various facilities

**Impact on operating budget:** None

## 7. Park Maintenance Equipment

**Funding Source:** General Fund \$ 150,000  
**Prior Years** \$ 0 \$ 150,000

This appropriation will fund systematic replacement for aging maintenance equipment.

**Impact on operating budget:** None

## 8. Public Art

**Funding Source:** General Fund \$ 200,000  
**Prior Years** \$ 0 \$ 200,000

This appropriation will fund city wide public art exhibits.

**Impact on operating budget:** None

# Capital Project Detail

## Education, Arts & Culture

Capital Budget Five Year Plan						
Project Name	Estimated Project Cost by Fiscal Year					
	FY 2006/07	FY 2007/08	FY 2008/09	FY 2009/10	FY 2010/11	FY 2011/12
Memorial Auditorium & TIVOLI	500,000	400,000	245,000	650,000	2,200,000	200,000
<b>Total Neighborhood Services</b>	<b>\$500,000</b>	<b>\$400,000</b>	<b>\$245,000</b>	<b>\$650,000</b>	<b>\$2,200,000</b>	<b>\$200,000</b>

	Prior Years Appropriations	2007/2008 Budget	Total Project
<b>1. Memorial Auditorium &amp; TIVOLI</b>			
<b>Funding Source: Economic Development Fund</b>		<b>\$ 200,000</b>	
<b>Bonds</b>		<b>200,000</b>	
<b>Prior Years</b>	<b>\$ 500,000</b>		<b>\$ 900,000</b>
This appropriation will fund the renovation of the City's Civic facilities.			
<b>Impact on operating budget:</b> None.			

# Capital Project Detail

ORDINANCE NO. 12024

AN ORDINANCE APPROPRIATING, AUTHORIZING OR ALLOCATING FUNDS TO THE CAPITAL IMPROVEMENTS BUDGET FOR THE FISCAL YEAR 2007-2008 TO AMEND THE FISCAL YEAR 2007-2008 BUDGET ORDINANCE NO. 11994 AND TO AMEND THE FISCAL YEAR 2006 CAPITAL BUDGET ORDINANCE NO. 11762.

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 2007-2008:

FROM	General Obligation Bonds	\$18,400,000	
	Bond Interest (2001 General Obligation Bonds)	1,150,000	
	General Fund Undesignated Fund Balance	12,058,840	
	Economic Development Fund	2,845,000	
	Homeland Security Grant (Technical Rescue)	105,242	
	Hamilton County	2,750,000	
	State of Tennessee	1,760,000	
	Federal (CDBG)	50,000	
	Hotel Motel Tax	625,000	
	Narcotics Fund	500,000	
	Donation (Barry Hunt)	25,000	
	Appropriation of General Government Fund Balance (P413)	100,000	
	Appropriation of Police Department Fund Balance (P411)	386,972	
	CDRC (Sale of Parcel 8)	340,000	
TO:	General Government & Supported Agencies		\$ 15,135,812
	Department of Police		500,000
	Department of Fire		600,242
	Department of Public Works		10,272,000
	Department of Parks & Recreation		14,188,000
	Department of Education, Arts & Culture		<u>400,000</u>
	TOTALS	\$ 41,096,054	\$ 41,096,054

# Capital Project Detail

## PROPRIETARY FUND CAPITAL

FROM	Water Quality Unreserved Fund Balance (5300)	\$ 1,675,000	
	Solid Waste Fund Unreserved Fund Balance (5200)	1,865,000	
TO	Public Works Water Quality Capital Fund (P560)		\$ 1,675,000
	Public Works Solid Waste Capital Fund (P550)	_____	<u>1,865,000</u>
TOTAL PROPRIETARY FUND CAPITAL		<u>\$ 3,540,000</u>	<u>\$ 3,540,000</u>
TOTAL CAPITAL BUDGET		<u>\$ 44,636,054</u>	<u>\$ 44,636,054</u>

SECTION 2. That Ordinance No. 11994, the BUDGET ORDINANCE, be and is hereby amended as provided hereinafter.

SECTION 3. That the General Fund Estimated Revenue of said Ordinance be and is hereby amended as hereinafter set out:

	<u>Delete</u>	<u>Substitute in Lieu Thereof</u>
REVENUE FROM FUND BALANCE	\$ _____ 0	\$ 12,058,840
AMENDED GENERAL FUND ESTIMATED REVENUE	<u>\$ 166,442,000</u>	<u>\$ 178,500,840</u>

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

### GENERAL FUND APPROPRIATIONS:

General Government & Supported Agencies	\$ 37,704,641	\$ 49,763,481
AMENDED TOTAL APPROPRIATION	<u>\$ 166,442,000</u>	<u>\$ 178,500,840</u>

### GENERAL GOVERNMENT & SUPPORTED AGENCIES

Capital Improvements	\$ _____ 0	\$ 12,058,840
AMENDED GEN. GOVT. & SUPPORTED AGENCIES	<u>\$ 37,704,641</u>	<u>\$ 49,763,481</u>
AMENDED TOTAL APPROPRIATION	<u>\$ 166,442,000</u>	<u>\$ 178,500,840</u>

# Capital Project Detail

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

	<u>Delete</u>	<u>Substitute in Lieu Thereof</u>
1119 <u>ECONOMIC DEVELOPMENT EDUCATION FUND:</u>		
ESTIMATED REVENUE		
Economic Development Unreserved Fund Balance	\$ _____ -	\$ <u>1,090,663</u>
Amended Total Revenue	<u>\$10,935,000</u>	<u>\$12,025,663</u>
APPROPRIATIONS		
Economic Development Capital Projects	\$ 1,277,345	\$ 1,754,337
Appropriation to Capital from Fund Balance	-	1,090,663
Lease Payments	<u>9,657,655</u>	<u>9,180,663</u>
Amended Total Appropriation	<u>\$10,935,000</u>	<u>\$12,025,663</u>
2106 <u>HOTEL MOTEL TAX FUND:</u>		
ESTIMATED REVENUE		
Hotel/Motel Unreserved Fund Balance	\$ _____ -	\$ <u>196,150</u>
Amended Total Revenue	<u>\$ 3,750,000</u>	<u>\$ 3,946,15</u>
APPROPRIATIONS		
Appropriation to Capital from Fund Balance	\$ _____ -	\$ <u>196,150</u>
Amended Total Appropriation	<u>\$ 3,750,000</u>	<u>\$ 3,946,150</u>
5200 <u>SOLID WASTE FUND:</u>		
ESTIMATED REVENUE		
Fund Balance	\$ _____ 0	\$ <u>1,865,000</u>
Amended Total Revenue	<u>\$ 6,767,386</u>	<u>\$ 8,632,386</u>
APPROPRIATIONS		
Appropriation to Capital from Fund Balance	\$ _____ 0	\$ <u>1,865,000</u>
Amended Total Appropriation	<u>\$ 6,767,386</u>	<u>\$ 8,632,386</u>

# Capital Project Detail

5300 WATER QUALITY MANAGEMENT FUND:

ESTIMATED REVENUE

Fund Balance	\$ <u>1,500,000</u>	\$ <u>1,675,000</u>
Amended Total Revenue	\$ <u>6,767,386</u>	\$ <u>6,942,386</u>

APPROPRIATIONS

Appropriation to Capital from Fund Balance	\$ <u>1,500,000</u>	\$ <u>1,675,000</u>
Amended Total Appropriation	\$ <u>6,767,386</u>	\$ <u>6,942,386</u>

SECTION 6. That the Fiscal Year 2006 Capital Budget Ordinance No. 11762 as amended, be and the same is amended as provided hereinafter.

SECTION 7. That Section 1 of said Ordinance be amended as hereinafter set out:

	Delete	Substitute In Lieu thereof
FROM		
Homeland Security Grant (Technical Rescue Equipment)	\$ 721,920	\$ 457,685
TO		
Department of Fire	<u>954,900</u>	<u>690,665</u>
Amended General Government Capital	\$29,979,847 =====	\$29,715,612 =====

BE IT FURTHER ORDAINED, That this Ordinance shall take effect two weeks from and after its passage as provided by law.

PASSED on Third and Final Reading

October 2, 2007.

\_\_\_\_\_  
Dan B. Page/S/  
CHAIRPERSON

APPROVED:  X  DISAPPROVED:

\_\_\_\_\_

DATE: October 8, 2007

\_\_\_\_\_  
Ron Littlefield/S/  
MAYOR

DM/RR/AD

# Capital Project Detail



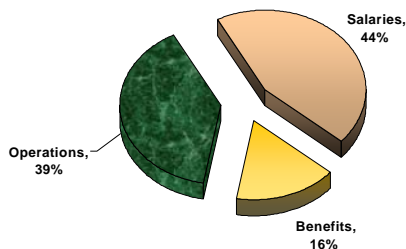


# Personnel Administration

Chattanooga's number one priority is to provide the most effective and efficient services to the citizens. Our program is designed to provide one with challenging and rewarding opportunities and a chance to build a career and future.

The City's compensation package includes: *salaries, major medical health insurance, life insurance, social security, retirement plans, deferred compensation plans, worker's compensation, leave, unused leave pay and leave buyback.*

**Salaries.** Salaried and hourly employees are paid on a weekly or biweekly basis, dependent upon position. Employee salaries and fringe benefits represent 60.25% of the total FY 2008 operating budget.



On January 31, 1995 there was an ordinance passed (Ordinance 10163) that provided for overtime pay and compensatory leave. All non-exempt employees who work more than 40 hours during a work week or more than his or her normally scheduled work day or exceeds the maximum work hours in his/her normal work period are to receive their choice of overtime pay or compensation leave at the rate of 1.5 times the number of excess hours worked.

A provision has been established for exempt employees in pay grades 15 through 18 who work in excess of the maximum allowable hours worked to be credited with compensatory leave equal to the number of excess hours so worked.

Employees in pay grade 19 and above shall be ineligible to receive overtime pay or compensatory leave unless expressly authorized by the mayor and/or City Council.

In FY 2007, a pay-behind system was instituted where employees are paid one full pay period after the time is

worked. This allows the city better use of computerized controls and brings the city into better compliance with the federal Fair Labor Standards Act.

**Health Insurance.** Chattanooga offers major medical health and hospitalization group plans to all full-time employees. Coverage begins on the first day of the first month coincident with or immediately following completion of 90 days of active employment. Currently, the City of Chattanooga contracts with Blue Cross Blue Shield for employee medical coverage. The average monthly contribution by City employees with an individual policy will be \$71.64 per month, employee + child \$121.76 per month, employee + spouse \$140.56 per month and family \$196.95 per month. Health Savings Accounts are now available to city employees at no cost to the employee, and the City also contributes 10% of the total HSA premium cost into the employees account.

In FY 2008, employee's Major Medical Health and Hospitalization group plan cost will amount to \$15,709,428, with another \$1,987,950 projected to be spent on job injuries. In FY 2007 the City instituted a new benefit to city employees with the establishment of Onsite Medical Clinics. Any employee enrolled in a health insurance plan is eligible for free care and selected prescription drugs at either of the two city clinic locations. This is expected to reduce the amount the city pays in medical claims, as well as reducing/eliminating costs for job injuries, physical exams, and drug testing by bringing them in-house.

**Life Insurance.** On July 1, 1986 the death benefits of the group term life insurance program sponsored by the city for all eligible employees was upgraded to equal to 100% of an employee's annual salary, with a maximum benefit of \$50,000. For FY 2008, the cost of this life insurance benefit will be \$0.1875 per \$1,000 of salary.

**Social Security (FICA).** All City employees are enrolled under the Social Security Act, except for sworn Fire & Police personnel. The City contributes the employer's share of 7.65% (6.20% Social Security and 1.45% Medicare) of earnings up to a maximum salary of \$90,000. Additionally, the Federal Insurance Program requires that an additional 1.45% be paid on all earnings.

**Deferred Compensation.** The City offers a voluntary Deferred Compensation Plan for its employees to supplement the City-provided retirement plan. The City does not contribute to this plan. The four companies administering this benefit are Hartford Life Insurance Company, ING, ICMA (International City/County Management Association) and Nationwide Retirement Solutions.

**Long-term Disability.** In FY 1998, the City instituted a long-term disability plan in conjunction with the general pension board. The city pays one-half of the monthly premium at a rate of \$0.2250 per \$100 up to age 62.

**Personal Leave.** Personal leave is a combination of annual, sick and holiday leave into one paid leave system.

The City observes nine (9) paid holidays throughout its fiscal year. Holidays included are as followed:

- New Year's Day
- Martin Luther King's Birthday
- Good Friday
- Memorial Day
- Independence Day
- Labor Day
- Thanksgiving Day
- Day After Thanksgiving
- Christmas Day

The City Council may also designate other special holidays.

The accrual period is on a bi-weekly basis. Employees shall earn Personal Leave at the following rates:

<b>Years of Service:</b>	<b><u>0 - 10</u></b>	<b><u>11-17</u></b>	<b><u>18 +</u></b>
Hours accrued bi-weekly	9.54	10.77	12.00
Hours accrued Annually	248	280	312
Days accrued Annually	31	35	39

The following accrual schedule applies to employees in the Fire Department who are engaged in fire protection and emergency response activities (based on working a twenty-four hour shift):

<b>Years of Service:</b>	<b><u>0 - 10</u></b>	<b><u>11-17</u></b>	<b><u>18 +</u></b>
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:

<b>Years of Service:</b>	<b><u>0 - 10</u></b>	<b><u>11-17</u></b>	<b><u>18 +</u></b>
Hours accrued bi-weekly	9.54	11.08	12.31
Hours accrued Annually	248	288	320
Days accrued Annually	31	36	40

Personal Leave shall be earned before it is taken. New employees shall earn Personal Leave after working one complete two week accrual period. Employees completing ten or seventeen years of employment shall earn Personal Leave at the new rate after working one full two week accrual period after his/her anniversary date. The maximum number of Personal Leave days that can be carried over from one accrual year to the next is 100. Every employee shall be eligible to carry over at the end of February (12 months beginning March 1st) no more than ten days (100 maximum) of personal leave in addition to his/her personal leave days carried over from the previous accumulation year. Any leave that is required to be taken, but not used, shall be deducted at the end of the respective leave year in which such leave was required to be taken.

Special Leaves with pay include: Reservists leave of absence, Court attendance, meetings to attend professional and technical institutions, or conferences, that are job-related and may contribute to the effectiveness of the employee's services, and educational leave less than 14 days (if longer than fourteen days must be approved by the City Council).

**Unused Leave Pay.** Upon retirement, unused personal leave shall be paid in cash, at the daily rate of pay of the employee, not to exceed the maximum allowed.

Upon retirement because of disability, the employee is required to use their personal leave balance prior to beginning disability benefits.

Upon separation for reasons other than retirement, unused personal leave is paid, in cash, at the employee's daily rate of pay, not to exceed the maximum allowed.

**Leave Buyback.** Upon application of an employee, the City of Chattanooga may purchase back from its employees personal leave which they have accrued, but only under the following circumstances and conditions which must be agreed to by each employee seeking to sell the leave:

- No more than sixty (60) days of leave will be purchased from any employee during his/her lifetime;
- The City will pay to the employee seventy percent (70%) of the employees daily salary for each day of leave sold back to the City by the employee;
- The employee agrees in writing that the cap on the amount of days that employee is entitled to accumulate over his/her career will be reduced on a day-for-day basis for the number of days the City is purchasing;
- The city will not purchase any days which would lower the employees total accumulated leave below thirty (30) days;
- The practice of buying back leave will be subject to the availability of funds to do so at the time of the request, the determination of which availability will be at the sole discretion of the city administration; and
- Funds realized by employees from the sale of leave will be excluded from pension-eligible earnings.

## Personnel Changes

The Fiscal Year 2008 changes are as follows:

### **General Government**

In fiscal year 2008, overall positions increased by three (3). One (1) Assistant City Attorney and two (2) Crew Workers were added.

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

In fiscal year 2008, the Department of Finance & Administration had no changes in personnel.

### **Department of Police**

In fiscal year 2008, overall positions did not change, but to continue our focus on Public Safety there were an additional 11 sworn Sergeant positions unfrozen and converted to sworn Police Officer positions for the streets. A new Police Chief was appointed and her restructured his executive staff to include 1 Deputy Chief and 3 Assistant Chiefs. The functions of the Manager of Media Relations and the Police Legal Advisor was centralized to other city departments such as the Mayor's Office and City Attorney. Two Police Service Technicians were added for Riverfront patrol and a Ballistics Examiner was eliminated due to a cut in grant funding.

### **Department of Fire**

In the fiscal year 2008, the Fire Department had no changes in personnel.

### **Department of Public Works**

In fiscal year 2008, Public Works eliminated (4) General Fund positions due to upgrading methods of waste pick up and added five (5) positions in Water Quality Management to meet State requirements. The Interceptor Sewer Division created eight (8) positions due to plant expansion.

### **Department of Parks and Recreation**

In fiscal year 2008, overall positions did not change.

### **Department of Personnel**

In fiscal year 2008, overall positions within the Department of Personnel did not change. However, late in FY2007, one Wellness Coordinator position was added.

**Department of Neighborhood Services**

In fiscal year 2008, overall positions did not change.

**Executive Branch**

In fiscal year 2008, overall positions increased by one (1). One new Community Housing Specialist position was added to The Office of Multicultural Affairs.

**Department of Education, Arts & Culture**

In fiscal year 2008, overall positions did not change.

**Department of Human Services**

In fiscal year 2008, total positions decreased by eleven (11). Changes were primarily due to decreases in Head Start Centers.

See summary below for breakdown by fund.

**City of Chattanooga  
Detail Position List for Fiscal Year 2005-2010**

Position Number	Position Name	2007 Pay Grade	2007				Change		Projected	
			FY 2005	FY 2006	Final FY07	FY 2008	PY to CY	FY 05 thru FY 2008	FY 2009	FY 2010
<b>All Authorized Budget Positions</b>			<b>2,571</b>	<b>2,585</b>	<b>2,572</b>	<b>2,575</b>	<b>3</b>	<b>4</b>	<b>2,575</b>	<b>2,575</b>
<b>Total General Fund</b>			1,862	1,871	1,893	1,891	-2	29	1,891	1,891
<b>Total Special Revenue Funds</b>			424	429	386	375	-11	-49	375	375
<b>Total Enterprise Funds</b>			178	178	187	202	15	24	202	202
<b>Total Internal Service Funds</b>			62	62	61	61	0	-1	61	61
<b>Total Golf Course and DRC</b>			45	45	45	46	1	1	46	46
<b>Departmental Totals</b>										
General Government & Agencies			34	37	174	177	3	143	177	177
Department of Finance & Administration			200	199	66	66	0	-134	66	66
Department of Police			669	678	685	685	0	16	685	685
Department of Fire			418	418	417	417	0	-1	417	417
Department of Public Works (All Funds)			625	624	609	618	9	-7	618	618
Department of Parks and Recreation			238	217	229	229	0	-9	229	229
Department of Personnel			20	19	21	21	0	1	21	21
Department of Neighborhood Services			37	36	36	36	0	-1	36	36
Executive Department of the Mayor			23	11	15	16	1	-7	16	16
Education, Arts, & Culture			0	24	26	26	0	26	26	26
Human Services			307	322	294	284	-10	-23	284	284
<b>Total All Departments</b>			<b>2571</b>	<b>2585</b>	<b>2572</b>	<b>2575</b>	<b>3</b>	<b>4</b>	<b>2575</b>	<b>2575</b>

# City of Chattanooga

## Detail Position List for Fiscal Year 2005-2010

Position Number	Position Name	2007 Pay Grade	Change					Projected		
			FY 2005	FY 2006	Final FY07	FY 2008	PY to CY	FY 05 thru FY 2008	FY 2009	FY 2010
<b>General Government &amp; Agencies</b>			<b>34</b>	<b>37</b>	<b>174</b>	<b>177</b>	<b>3</b>	<b>143</b>	<b>177</b>	<b>177</b>
City Attorney's Office										
C00150	City Attorney	48	1	1	1	1	0	0	1	1
C00xxx	Assistant City Attorney (P/T)	\$50,000yr	0	0	0	1	1	1	1	1
City Court Judicial I										
C00152	Court Officer	11	2	2	2	2	0	0	2	2
C00153	Judicial Assistant	NP	1	1	1	1	0	0	1	1
C00154	Police Officer	P1	0	0	0	0	0	0	0	0
C20010	City Judge	NP	1	1	1	1	0	0	1	1
City Court Judicial II										
C00152	Court Officer	11	2	2	2	2	0	0	2	2
C00153	Judicial Assistant	NP	1	1	1	1	0	0	1	1
C20010	City Judges	NP	1	1	1	1	0	0	1	1
City Council										
C00159	Clerk to Council	NP	1	1	1	1	0	0	1	1
C00160	Management Analyst	NP	1	1	1	1	0	0	1	1
C00161	Assistant Clerk to Council	22	1	1	1	1	0	0	1	1
C00163	Council Secretary	15	1	1	1	1	0	0	1	1
C20100	Council Chairperson	NP	1	1	1	1	0	0	1	1
C20200	Council Vice Chairperson	NP	1	1	1	1	0	0	1	1
C20300	Council Member	NP	7	7	7	7	0	0	7	7
C00910	Council Assistant (P/T)	9.76hr	1	0	0	0	0	-1	0	0
Office of the Mayor										
C01709	Planner	14	1	0	0	0	0	-1	0	0
C01953	Senior Planner	17	2	0	0	0	0	-2	0	0
C01002	Office Assistant Senior	5	1	0	0	0	0	-1	0	0
Internal Audit/ Performance Review										
C00084	Internal Auditor	23	0	2	3	3	0	3	3	3
C01204	Administrative Secretary	9	0	1	1	1	0	1	1	1
C02117	Lead Auditor	24	0	0	1	1	0	1	1	1
C02118	Director, Internal Audit	45	0	1	1	1	0	1	1	1
311 Call Center										
C02106	Customer Service Representative Sr	8	1	1	1	1	0	0	1	1
C02107	Customer Service Representative	7	5	8	8	8	0	3	8	8
C02108	Customer Service Coordinator	15	1	1	1	1	0	0	1	1
C02109	Assist Customer Svcs Representative	10	0	1	1	1	0	1	1	1
Information Services										
C00105	IT Project Leader	25	0	0	1	1	0	1	1	1
C00106	Web Information Coordinator	19	0	0	1	1	0	1	1	1
C00107	Asst. Admin & Chief Information Off.	43	1	1	0	0	0	-1	0	0
C00107	Chief Information Officer	43	0	0	1	1	0	1	1	1
C00108	Application Services Manager	32	1	1	1	1	0	0	1	1
C00109	Assistant Director	32	0	0	0	0	0	0	0	0
C00109	Deputy Chief Information Officer	32	1	1	1	1	0	0	1	1
C00110	Network Analyst	20	1	1	1	1	0	0	1	1
C00113	Manager, IS Support Systems	28	1	1	1	1	0	0	1	1
C00114	Network Engineer	19	0	0	1	1	0	1	1	1
C00115	System & Data Base Specialist, Sr	25	2	2	2	2	0	0	2	2
C00116	System & Data Base Specialist	20	1	1	1	1	0	0	1	1
C00117	Network Manager	28	1	1	1	1	0	0	1	1
C00118	Programmer Analyst	25	5	5	3	3	0	-2	3	3
C00119	Programmer, Sr	19	5	5	4	4	0	-1	4	4
C00120	TAC Supervisor	21	0	0	1	1	0	1	1	1
C00121	Network Technician, Sr	11	4	4	3	3	0	-1	3	3
C00124	Network Technician	9	2	2	2	2	0	0	2	2
C00125	PC Service Technician	9	1	1	1	1	0	0	1	1
C00127	Programmer	16	4	4	4	4	0	0	4	4
C00128	PC Services Specialist	17	2	2	2	2	0	0	2	2
C00130	Information Services assistant	9	1	1	1	1	0	0	1	1
C01403	Administrative Coordinator	10	1	1	1	1	0	0	1	1
Telecommunications										
C00145	Telecommunication Manager	28	1	1	1	1	0	0	1	1
C00146	Telecommunication Coordinator	17	1	1	1	1	0	0	1	1
<b>General Services</b>			<b>99</b>	<b>101</b>	<b>2</b>	<b>1</b>	<b>101</b>	<b>101</b>		
Administration										
C00020	Director, General Services Admin	43	0	0	1	1	0	1	1	1
C01205	Administrative Secretary Sr.	11	0	0	1	1	0	1	1	1
C00021	Assistant Director, General Services	NR	0	0	1	1	0	1	1	1
C00187	General Services Database Specialist	23	0	0	1	1	0	1	1	1
C01407	F&A Coordinator	15	0	0	1	1	0	1	1	1
C00022	Special Project Coordinator	NR	0	0	1	1	0	1	1	1
			0	0	6	6	0	6	6	6

NR=Indicates that the position has not been rated by the City's personnel rating agency (DMG\_Maximus, Inc.)  
 NP=Indicates not on the City's Pay Plan

**City of Chattanooga  
Detail Position List for Fiscal Year 2005-2010**

Position Number	Position Name	2007 Pay Grade	Change					Projected			
			FY	FY	Final	FY	PY to	FY 05 thru	FY	FY	
			2005	2006	FY07	2008	CY	FY 2008	2009	2010	
<b>Purchasing</b>											
C00250	Purchasing Agent	27	1	1	1	1	0	0	1	1	
C00251	Assistant Purchasing Agent	17	2	2	0	0	0	-2	0	0	
C00252	Buyer	13	3	3	7	7	0	4	7	7	
C00257	City Travel Agent	9	1	1	0	0	0	-1	0	0	
C00258	Purchasing Technician	8	4	4	0	0	0	-4	0	0	
C00264	Purchasing Specialist	22	0	0	0	0	0	0	0	0	
C00269	Deputy Purchasing Agent	24	0	0	1	1	0	1	1	1	
C00283	Director of Property Management	25	0	0	1	1	0	1	1	1	
C01001	Office Assistant	3	1	1	2	2	0	1	2	2	
			12	12	12	12	0	0	12	12	
<b>City Hall/Annex Maintenance</b>											
C00176	Director, Facilities & Fleet Management	38	1	0	0	0	0	-1	0	0	
C00195	Facilities Superintendent	16	1	1	0	0	0	-1	0	0	
C00197	Custodian	2	0	0	0	0	0	0	0	0	
C00198	Guard	10	2	2	2	2	0	0	2	2	
C01501	Crew Leader	6	1	1	1	1	0	0	1	1	
C01521	Crew Worker	3	7	7	7	8	1	1	8	8	
C01522	Crew Worker, Sr	5	0	0	0	0	0	0	0	0	
C01525	Building Maintenance Mechanic	7	2	2	2	2	0	0	2	2	
			14	13	12	13	1	-1	13	13	
<b>Development Resource Center</b>											
C00197	Custodian	2	0	0	0	0	0	0	0	0	
C01201	Secretary	6	1	0	1	1	0	0	1	1	
C01521	Crew Worker	3	2	2	1	2	1	0	2	2	
			3	2	2	3	1	0	3	3	
<b>Chatt. Mobile Communication Services</b>											
C00199	Electronics Supervisor	25	1	1	1	1	0	0	1	1	
C00200	Electronics Comm Technician	14	5	5	4	4	0	-1	4	4	
C00213	Electronics Comm Technician, Sr.	18			1	1	0	1	1	1	
			6	6	6	6	0	0	6	6	
<b>Real Estate</b>											
C00177	Manager of Real Property	25	1	1	0	0	0	-1	0	0	
C00990	Property Service Coordinator	14	2	1	0	0	0	-2	0	0	
			3	2	0	0	0	-3	0	0	
<b>Municipal Garage - Amnicola</b>											
C00204	Shop supervisor	18	2	1	1	1	0	-1	1	1	
C00205	Fleet Manager	25	1	1	1	1	0	0	1	1	
C00206	Equipment Mechanic III	13	4	4	4	4	0	0	4	4	
C00208	Equipment Mechanic I	9	5	3	3	3	0	-2	3	3	
C00209	Fleet Specialist	9	0	0	1	1	0	1	1	1	
C00218	Shop Supervisor, Sr	20	1	2	2	2	0	1	2	2	
C00220	Parts Room Supervisor	11	1	1	1	1	0	0	1	1	
C00224	Equipment Mechanic II	11	9	11	11	11	0	2	11	11	
C01301	Inventory Clerk	5	1	1	1	1	0	0	1	1	
C01302	Inventory Clerk, Sr	6	2	2	2	2	0	0	2	2	
C01521	Crew Worker	3	3	3	2	2	0	-1	2	2	
			29	29	29	29	0	0	29	29	
<b>Municipal Garage - 12th Street</b>											
C00204	Shop Supervisor	18	1	2	2	2	0	1	2	2	
C00206	Equipment Mechanic III	13	7	7	7	7	0	0	7	7	
C00208	Equipment Mechanic I	9	3	5	5	5	0	2	5	5	
C00218	Garage Superintendent	20	0	0	0	0	0	0	0	0	
C00218	Shop Supervisor, Sr	20	2	1	1	1	0	-1	1	1	
C00220	Parts Room Supervisor	11	1	1	1	1	0	0	1	1	
C00224	Equipment Mechanic II	11	8	6	6	6	0	-2	6	6	
C00232	Vehicle Servicer	6	2	2	2	2	0	0	2	2	
C01015	Office Manager	10	1	1	1	1	0	0	1	1	
C01301	Inventory Clerk	5	1	1	1	1	0	0	1	1	
C01302	Inventory Clerk, Sr	6	1	1	1	1	0	0	1	1	
C01513	Heavy Equipment Operator	10	1	1	1	1	0	0	1	1	
C01521	Crew Worker	3	2	2	1	1	0	-1	1	1	
C01522	Crew Worker, Sr	5	1	1	1	1	0	0	1	1	
			31	31	30	30	0	-1	30	30	
<b>Municipal Gas Station</b>											
C01513	Heavy Equipment Operator	10	1	1	1	1	0	0	1	1	
C01302	Inventory Clerk, Sr	6	1	1	1	1	0	0	1	1	
			2	2	2	2	0	0	2	2	
<b>Department of Finance &amp; Administration *</b>			<b>200</b>	<b>199</b>	<b>66</b>	<b>66</b>	<b>0</b>	<b>-134</b>	<b>66</b>	<b>66</b>	
<b>Finance</b>											
C00071	Accounts Payable Assistant	NR	1	1	1	1	0	0	1	1	
C00075	Administrator	50	1	1	1	1	0	0	1	1	
C00076	Assistant City Finance Officer	45	1	0	0	0	0	-1	0	0	
C00076	Deputy Administrator	45	0	1	0	0	0	0	0	0	
C00077	Budget Officer	35	1	1	1	1	0	0	1	1	
C00078	Assistant Finance Officer	45	0	0	1	1	0	1	1	1	
C00079	Manager, Financial Operations	40	1	1	1	1	0	0	1	1	
C00081	Accounts Payable Supervisor	15	1	1	1	1	0	0	1	1	
C00082	Accounting Supervisor	31	1	1	1	1	0	0	1	1	
C00083	Payroll Supervisor	18	1	1	1	1	0	0	1	1	
C00085	Management & Budget Analyst	20	5	5	5	5	0	0	5	5	
C00086	Management & Budget Analyst, Senior	24	1	1	1	1	0	0	1	1	
C00087	Accountant	20	3	3	2	2	0	-1	2	2	
C00090	Accountant, Senior	24	1	1	2	2	0	1	2	2	
C00099	Payroll Technician	8	2	2	2	2	0	0	2	2	
C00102	Payroll Technician, Sr	10	1	1	1	1	0	0	1	1	
C00995	Grant Specialist, Senior	13	0	1	1	1	0	1	1	1	
C01002	Office Assistant, Sr	5	4	4	3	3	0	-1	3	3	
C01204	Administrative Secretary	9	1	1	1	1	0	0	1	1	
C01207	Executive Assistant	13	1	1	1	1	0	0	1	1	
C01402	Accounting Technician	8	4	4	4	4	0	0	4	4	
C01403	Administrative Coordinator	10	0	1	1	1	0	1	1	1	
C02105	Management & Budget Analyst	17	0	0	0	0	0	0	0	0	
			31	32	32	32	0	1	32	32	

\*General Services functions were included in Finance prior to 2007

NR = Indicates that the position has not been rated by the City's personnel rating agency (DMG-Maximus, Inc.)

NP = Indicates not on the City's Pay Plan

**City of Chattanooga  
Detail Position List for Fiscal Year 2005-2010**

Position Number	Position Name	2007 Pay Grade	Change					Projected		
			FY 2005	FY 2006	Final FY07	FY 2008	PY to CY	FY 05 thru FY 2008	FY 2009	FY 2010
<b>City Treasurer</b>										
C00130	Treasurer	33	0	1	0	0	0	0	0	0
C00131	Assistant Treasurer	23	1	1	1	1	0	0	1	1
C00132	Tax Supervisor	15	2	2	2	2	0	0	2	2
C00133	Treasurer	33	0	0	1	1	0	1	1	1
C00136	Business Tax Inspector	11	1	1	1	1	0	0	1	1
C00904	Property Tax Clerk I	\$8.78hr	1	1	1	1	0	0	1	1
C00905	Property Tax Clerk II	\$9.04hr	1	1	1	1	0	0	1	1
C00906	Property Tax Clerk III	\$9.85hr	1	1	1	1	0	0	1	1
C01006	Tax Clerk	6	6	7	7	7	0	1	7	7
			13	15	15	15	0	2	15	15
<b>City Court Clerk's Office</b>										
C00055	City Court Clerk	33	1	1	1	1	0	0	1	1
C00059	Court Operation Supervisor	13	1	1	1	1	0	0	1	1
C01101	Court Clerk	5	13	12	12	12	0	-1	12	12
C01102	Court Clerk, Sr	7	5	5	5	5	0	0	5	5
			20	19	19	19	0	-1	19	19
<b>Department of Police</b>			<b>669</b>	<b>678</b>	<b>685</b>	<b>685</b>	<b>0</b>	<b>16</b>	<b>685</b>	<b>685</b>
<b>New</b>										
C00195	Facilities Superintendent	16	1	1	1	1	0	0	1	1
C00200	Electronics Communication Tech.	14	1	1	1	1	0	0	1	1
C00209	Police Fleet Specialist	9	1	1	0	0	-1	0	0	0
C00796	Assistant Chief	P5	0	0	0	3	3	-3	3	3
C00797	Executive Police Chief	43	1	1	1	0	-1	-1	0	0
C00805	Police Chief	50	1	1	1	1	0	0	1	1
C00806	Deputy Police Chief	P5	2	2	2	1	-1	-1	1	1
C00807	Deputy Dir. , Community Outreach	17	0	0	0	0	0	0	0	0
C00808	Assist. Community Outreach Dir.	12	0	0	0	0	0	0	0	0
C00809	Captain	P4	8	8	8	8	0	0	8	8
C00812	Lieutenant	P3	16	16	17	17	0	1	17	17
C00813	Sergeant	P2	103	103	101	90	-11	-13	90	90
C00818	Police Officer	P1	341	341	341	352	11	11	352	352
C00825	Police Service Technician	3	9	9	9	9	0	0	9	9
C00828	Crime Scene Technician	9	1	1	1	1	0	0	1	1
C00829	Photo Lab Tech	9	1	1	1	1	0	0	1	1
C00834	School Patrol Officer Senior	9	1	1	1	1	0	0	1	1
C00840	Property Service Clerk	7	7	7	7	7	0	0	7	7
C00843	Communication Officer, Fire	8	2	2	2	2	0	0	2	2
C00844	Communication Officer	11	48	50	57	57	0	9	57	57
C00855	Manager Media Relations	19	0	0	1	0	-1	0	0	0
C00856	Lead Police Records Clerk	9	1	1	1	1	0	0	1	1
C00858	Police Legal Advisor	28	1	1	1	0	-1	-1	0	0
C00861	Fingerprint Technician	6	1	1	1	1	0	0	1	1
C00896	Animal Service Officer	9	0	8	8	8	0	8	8	8
C00897	Animal Service Sergeant	13	0	0	0	0	0	0	0	0
C00897	Animal Service Field Supervisor	13	0	1	1	1	0	1	1	1
C00898	Communication Officer, Sr	13	6	6	6	6	0	0	6	6
C00970	Police Service Tech Senior	5	14	16	16	18	2	4	18	18
C00975	Lieutenant School Patrol	\$41.51hr	3	3	3	3	0	0	3	3
C00976	School Patrol Officer	\$29.27hr	30	30	30	30	0	0	30	30
C00996	Communication Clerk	8	12	10	9	9	0	-3	9	9
C00997	Accounting Technician, Sr	11	0	0	0	0	0	0	0	0
C00998	Staff Service Coordinator	15	1	1	1	1	0	0	1	1
C01001	Office Assistant	3	1	1	1	1	0	0	1	1
C01002	Office Assistant, Sr	5	2	1	1	1	0	-1	1	1
C01005	Manager, Accreditation	18	1	1	1	1	0	0	1	1
C01009	Police Records Clerk, Sr	5	20	19	19	19	0	-1	19	19
C01010	Police Information Center Manager	16	1	1	1	1	0	0	1	1
C01011	Police Records Analyst	7	5	5	5	5	0	0	5	5
C01201	Secretary	6	6	6	5	5	0	-1	5	5
C01202	Secretary, Senior	7	5	5	5	5	0	0	5	5
C01203	Assistant to Police Chief	17	1	1	1	1	0	0	1	1
C01204	Administrative Secretary	9	4	5	5	5	0	1	5	5
C01207	Executive Assistant	13	0	0	1	1	0	1	1	1
C01401	Personnel Assistant	7	2	2	1	1	0	-1	1	1
C01402	Accounting Technician	8	1	1	2	2	0	1	2	2
C01403	Administrative Coordinator	10	1	1	1	1	0	0	1	1
C01404	Fiscal Coordinator	17	1	1	1	1	0	0	1	1
C01525	Building Maintenance Mechanic	7	2	2	2	2	0	0	2	2
C02205	Terminal Agency Coordinator	8	1	1	1	1	0	0	1	1
C03003	Crime Statistics Analyst	15	1	1	1	1	0	0	1	1
C03005	Vet	50K	0	0	1	1	0	1	1	1
<b>C00000</b>	<b>Ballistics Examiner</b>	<b>NR</b>	<b>1</b>	<b>0</b>	<b>1</b>	<b>0</b>	<b>-1</b>	<b>-1</b>	<b>0</b>	<b>0</b>
			669	678	685	685	0	16	685	685
<b>Department of Fire</b>										
C00195	Facilities Superintendent	16	1	1	1	1	0	0	1	1
C00855	Manager, Media relations	27	1	1	1	1	0	0	1	1
C00865	Fire Chief	47	1	1	1	1	0	0	1	1
C00866	Deputy Fire Chief	F6	1	1	1	1	0	0	1	1
C00867	Fire Marshal	F6	1	1	1	1	0	0	1	1
C00869	Battalion Chief	F5	6	6	6	6	0	0	6	6
C00871	Captain	F4	75	75	75	75	0	0	75	75
C00872	Fire Investigator	F4	3	3	4	4	0	1	4	4
C00873	Lieutenant	F3	87	87	78	78	0	-9	78	78
C00874	Firefighter	F1	36	36	41	41	0	5	41	41
C00876	Operations Chief	F6	1	1	1	1	0	0	1	1
C00877	Resource Chief	F5	1	1	1	1	0	0	1	1
C00888	Staff Officer	F4	16	16	18	18	0	2	18	18
C00890	Training Chief	F5	1	1	1	1	0	0	1	1
C00891	Fire Equipment Technician	F1	1	1	1	1	0	0	1	1
C00892	Senior Firefighter	F2	170	170	170	170	0	0	170	170
C00899	Tactical Services Chief	F5	1	1	1	1	0	0	1	1
C00999	Technology Manager	20	1	1	1	1	0	0	1	1
C01001	Office Assistant	3	1	1	1	1	0	0	1	1
C01202	Secretary, Senior	7	3	3	3	3	0	0	3	3
C01207	Executive Assistant	13	1	1	1	1	0	0	1	1
C01401	Personnel Assistant	7	1	1	1	1	0	0	1	1
C01402	Accounting Technician	8	1	1	0	0	0	-1	0	0
C01403	F&A Coordinator	15	1	1	1	1	0	0	1	1
C01513	Heavy Equipment Operator	10	2	2	2	2	0	0	2	2
C01525	Building Maintenance Mechanic	7	3	3	3	3	0	0	3	3
C01526	Building Maintenance Mechanic, Sr	12	1	1	1	1	0	0	1	1
C01014	Fire Suppression Chief	F5	0	0	1	1	0	1	1	1
			418	418	417	417	0	-1	417	417

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### City of Chattanooga Detail Position List for Fiscal Year 2005-2010

Position Number	Position Name	2007 Pay Grade	Change					Projected		
			FY 2005	FY 2006	Final FY07	FY 2008	PY to CY	FY 05 thru FY 2008	FY 2009	FY 2010
<b>Department of Public Works (All Funds)</b>			<b>625</b>	<b>624</b>	<b>609</b>	<b>618</b>	<b>9</b>	<b>-16</b>	<b>618</b>	<b>618</b>
<b>Public Works General Fund</b>			<b>337</b>	<b>339</b>	<b>333</b>	<b>327</b>	<b>-6</b>	<b>-19</b>	<b>327</b>	<b>327</b>
<b>Administration</b>										
C00448	Information Technology Coord	24	1	1	0	0	0	-1	0	0
C00450	Administrator	47	1	1	1	1	0	0	1	1
C00451	Deputy Administrator	38	1	1	1	1	0	0	1	1
C00482	Inventory Control Coordinator	12	0	1	2	1	0	1	1	1
C01002	Office Assistant Senior	NR	2	2	2	2	0	0	2	2
C00453	Assistant to Administrator	22	0	0	0	0	0	0	0	0
C01207	Executive Assistant	13	1	1	1	1	0	0	1	1
C01403	Administrative Coordinator	10	1	0	0	0	0	-1	0	0
C01404	Fiscal Coordinator	17	1	1	1	1	0	0	1	1
C01991	Development Planning Manager	27	1	0	1	1	0	0	1	1
			9	8	8	8	0	-1	8	8
<b>Land Development Office</b>										
C00334	Forestry Inspector	15	0	1	1	1	0	1	1	1
C00509	Development Coordinator	14	0	1	0	0	0	0	0	0
C00513	Engineering Designer	17	0	1	1	1	0	1	1	1
C00521	Construction Inspector	13	0	3	3	4	1	4	4	4
C00530	Design Review Engineer	29	1	1	1	1	0	0	1	1
C00541	Chief Building Official	32	0	2	0	0	0	0	0	0
C00541	Building Official	32	1	0	2	1	-1	0	1	1
C00543	Zoning Inspector	12	2	2	1	0	-1	-2	0	0
C00544	Chief Building Inspector	19	1	1	1	1	0	0	1	1
C00545	Chief Electrical Inspector	19	1	1	1	1	0	0	1	1
C00546	Chief Plumbing Inspector	19	1	1	1	1	0	0	1	1
C00548	Electrical Inspector	13	2	2	2	2	0	0	2	2
C00550	Plumbing Inspector	13	2	1	2	2	0	0	2	2
C00551	Plumbing Inspector, Sr	14	1	1	1	1	0	0	1	1
C00552	Combination Inspector	14	2	4	8	8	0	6	8	8
C00553	Building Inspector	13	2	1	1	1	0	-1	1	1
C00554	Electrical Inspector, Sr	14	1	1	1	1	0	0	1	1
C00555	Building Inspector, Sr	14	1	1	1	1	0	0	1	1
C00558	Codes Inspector, Sr	17	0	0	1	1	0	1	1	1
C00559	Gas/Mechanical Inspector, Sr	14	1	1	1	1	0	0	1	1
C00561	Electrical Sign Inspector	10	2	2	0	0	0	-2	0	0
C00562	Codes Coordinator	12	1	2	1	1	0	0	1	1
C00567	Director of Codes & Inspection	36	1	1	1	1	0	0	1	1
C00571	Permit Services Chief	25	1	0	0	0	0	-1	0	0
C00578	Zoning and Sign Official	25	1	1	1	1	0	0	1	1
C00735	GIS Specialist Senior	15	1	1	2	2	0	1	2	2
C00737	GIS Specialist	11	1	1	0	0	0	-1	0	0
C01002	Office Assistant Senior	5	0	1	1	1	0	1	1	1
C01004	Permit Clerk	5	4	4	4	4	0	0	4	4
C01015	Office Manager	10	1	1	1	1	0	0	1	1
C01204	Administrative Secretary	9	1	1	0	1	1	0	1	1
C01709	Planner	14	0	1	1	1	0	1	1	1
C01953	Senior Planner	17	0	2	0	0	0	0	0	0
C01955	Development Ombudsman	19	0	1	1	1	0	1	1	1
			33	44	43	43	0	1	43	43
<b>City Wide Services</b>										
C00197	Custodian	2	2	2	2	1	-1	-1	1	1
C00474	Director, City Wide Services	36	1	1	1	1	0	0	1	1
C00479	Accident Investigator	10	1	1	1	1	0	0	1	1
C00480	Occupational Health Nurse	13	1	1	0	0	0	-1	0	0
C00482	Inventory Control Coordinator	12	1	1	1	1	0	0	1	1
C00651	Safety & Training Coord, Sr	15	1	1	1	1	0	0	1	1
C00747	Supply Supervisor	9	1	1	1	1	0	0	1	1
C01002	Office Assistant, Sr	5	2	2	2	3	1	1	3	3
C01201	Secretary	6	1	1	1	1	0	0	1	1
C01204	Administrative Secretary	9	1	1	1	0	-1	-1	0	0
C01301	Inventory Clerk	5	1	1	1	1	0	0	1	1
C01401	Personnel Assistant	7	2	2	2	2	0	0	2	2
C01405	Operations Coordinator	25	1	1	1	1	0	0	1	1
C01521	Crew Worker	3	1	1	1	0	-1	-1	0	0
C01530	Cost Estimator	15	1	1	1	1	0	0	1	1
			18	18	17	15	-2	-3	15	15
<b>Municipal Forestry</b>										
C00311	Municipal Forester	25	1	1	1	1	0	0	1	1
C00312	Forestry Supervisor	13	1	1	1	1	0	0	1	1
C00333	Tree Trimmer	8	2	3	3	3	0	1	3	3
C01503	Crew Supervisor	11	1	1	1	1	0	0	1	1
C01511	Equipment Operator	6	1	1	1	0	-1	-1	0	0
C01522	Crew Worker Senior	5	1	1	1	1	0	0	1	1
			7	8	8	7	-1	0	7	7
<b>Sewer Construction &amp; Maintenance</b>										
C00683	Superintendent, SCM	25	1	1	1	1	0	0	1	1
C00698	Concrete Worker	6	8	8	8	8	0	0	8	8
C01502	Crew Leader, Sr	9	1	1	1	1	0	0	1	1
C01504	Crew Supervisor, Sr	12	7	7	7	7	0	0	7	7
C01506	General Supervisor, Sr	16	1	1	1	1	0	0	1	1
C01512	Equipment Operator, Sr	8	4	4	4	4	0	0	4	4
C01513	Heavy Equipment Operator	10	5	5	5	5	0	0	5	5
C01521	Crew Worker	3	8	8	8	8	0	0	8	8
C01522	Crew Worker, Sr	5	7	7	6	6	0	-1	6	6
			42	42	41	41	0	-1	41	41
<b>Emergency</b>										
C01503	Crew Supervisor	11	1	1	1	0	-1	-1	0	0
C01506	General Supervisor, Sr	16	1	1	1	1	0	0	1	1
C01510	Light Equipment Operator	5	1	1	0	0	0	-1	0	0
C01511	Equipment Operator	6	6	6	5	2	-3	-4	2	2
C01512	Equipment Operator, Sr	8	5	4	4	4	0	-1	4	4
C01521	Crew Worker	3	3	3	3	3	0	0	3	3
			17	16	14	10	-4	-7	10	10

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**City of Chattanooga**  
**Detail Position List for Fiscal Year 2005-2010**

Position Number	Position Name	2007 Pay Grade	Change					Projected		
			FY 2005	FY 2006	Final FY07	FY 2008	PY to CY	FY 05 thru FY 2008	FY 2009	FY 2010
<b>Street Cleaning</b>										
C01502	Crew Leader, Sr	9	3	3	3	3	0	0	3	3
C01504	Crew Supervisor, Sr	12	1	1	1	1	0	0	1	1
C01506	General Supervisor, Sr	16	1	1	1	1	0	0	1	1
C01511	Equipment Operator	6	7	7	7	7	0	0	7	7
C01512	Equipment Operator, Sr	8	9	10	10	10	0	1	10	10
C01521	Crew Worker	3	12	12	12	12	0	0	12	12
C01522	Crew Worker, Senior	5	3	3	3	3	0	0	3	3
			<b>36</b>	<b>37</b>	<b>37</b>	<b>37</b>	<b>0</b>	<b>1</b>	<b>37</b>	<b>37</b>
<b>Traffic Engineering</b>										
C00768	City Traffic Engineer	36	1	1	1	1	0	0	1	1
C00769	Assistant City Traffic Engineer	26	1	1	1	1	0	0	1	1
C00770	Traffic Operations Analyst	18	1	1	1	1	0	0	1	1
C00771	Traffic Engineering Designer	13	1	1	1	1	0	0	1	1
C00772	Traffic System Technician	14	1	1	1	1	0	0	1	1
C00774	Traffic Engineering Tech	10	3	3	3	3	0	0	3	3
C00776	Traffic Signal Designer	16	1	1	1	1	0	0	1	1
C01002	Office Assistant Senior	5	1	1	1	1	0	0	1	1
C01204	Administrative Secretary	9	1	1	1	1	0	0	1	1
			<b>11</b>	<b>11</b>	<b>11</b>	<b>11</b>	<b>0</b>	<b>0</b>	<b>11</b>	<b>11</b>
<b>Engineering</b>										
C00504	Engineering Project Manager	29	2	2	2	2	0	0	2	2
C00505	City Engineer	41	1	1	1	1	0	0	1	1
C00509	Development Coordinator	14	1	0	0	0	0	-1	0	0
C00512	Assistant City Engineer	36	1	1	1	1	0	0	1	1
C00513	Engineering Designer	17	5	4	5	5	0	0	5	5
C00516	Engineering Project Coordinator	20	2	2	2	2	0	0	2	2
C00518	Survey Party Chief	13	2	3	3	4	1	2	4	4
C00521	Construction, Inspector	13	4	2	3	2	-1	-2	2	2
C00522	Survey Instrument Tech.	10	3	2	1	2	1	-1	2	2
C00523	Survey Technician	5	0	0	0	0	0	0	0	0
C00524	Technical Information Manager	25	1	1	1	1	0	0	1	1
C00582	Assistant Engineering Designer	15	4	3	3	3	0	-1	3	3
C00735	GIS Specialist Senior	15	1	0	0	0	0	-1	0	0
C00737	GIS Specialist	NR	5	5	4	4	0	-1	4	4
C00965	Engineering Co-op	\$12.03hr	2	2	2	2	0	0	2	2
C01002	Office Assistant Senior	NR	1	1	1	1	0	0	1	1
C01204	Administrative Secretary	9	1	1	1	1	0	0	1	1
			<b>36</b>	<b>30</b>	<b>30</b>	<b>31</b>	<b>-1</b>	<b>-5</b>	<b>31</b>	<b>31</b>
<b>Traffic Control</b>										
C00197	Custodian	2	1	1	1	1	0	0	1	1
C00206	Equipment Mechanic III	13	1	1	1	1	0	0	1	1
C00360	Electrician's Assistant	5	1	1	1	1	0	0	1	1
C00743	Manager Traffic Control	25	1	1	1	1	0	0	1	1
C00744	Traffic Control Electrical Supervisor	18	1	1	1	1	0	0	1	1
C00745	Traffic Electrician Apprentice	9	1	1	1	1	0	0	1	1
C00746	Traffic Electrician, Sr	15	1	1	1	1	0	0	1	1
C00751	Traffic Electrician	14	4	4	4	4	0	0	4	4
C00753	Parking Meter Servicer	5	1	1	1	1	0	0	1	1
C00756	Electronics Traffic Technician	14	2	2	2	2	0	0	2	2
C00757	Traffic Electronic Supervisor	18	1	1	1	1	0	0	1	1
C00758	Traffic Construction Technician	11	1	1	1	1	0	0	1	1
C00763	Sign Fabricator	7	1	1	1	1	0	0	1	1
C01001	Office assistant	3	1	1	1	1	0	0	1	1
C01201	Secretary	6	1	1	1	1	0	0	1	1
C01503	Crew Supervisor	11	1	1	1	1	0	0	1	1
C01505	General Supervisor	14	1	1	1	1	0	0	1	1
C01512	Equipment Operator, Sr	8	3	3	3	3	0	0	3	3
C01521	Crew Worker	3	6	6	6	6	0	0	6	6
C01522	Crew Worker, Sr	5	3	3	3	3	0	0	3	3
C01523	Traffic Construction Worker	7	1	1	1	1	0	0	1	1
			<b>34</b>	<b>34</b>	<b>34</b>	<b>34</b>	<b>0</b>	<b>0</b>	<b>34</b>	<b>34</b>
<b>Brush &amp; Trash</b>										
C00531	Refuse Inspector	10	6	6	6	6	0	0	6	6
C00538	Sanitation Worker	3	0	0	0	0	0	0	0	0
C01001	Office Assistant	3	1	1	1	1	0	0	1	1
C01503	Crew Supervisor	11	9	0	0	0	0	-9	0	0
C01505	General Supervisor	14	1	1	1	1	0	0	1	1
C01510	Light Equip Operator	5	8	0	0	0	0	-8	0	0
C01512	Equipment Operator, Sr	8	17	26	26	26	0	9	26	26
C01521	Crew Worker	3	13	18	17	17	0	4	17	17
			<b>55</b>	<b>52</b>	<b>51</b>	<b>51</b>	<b>0</b>	<b>-4</b>	<b>51</b>	<b>51</b>
<b>Garbage Collection</b>										
C00532	Superintendent Sanitation	25	1	1	1	1	0	0	1	1
C01001	Office Assistant	3	1	1	1	1	0	0	1	1
C01503	Crew Supervisor	11	1	1	0	0	0	-1	0	0
C01505	General Supervisor	14	1	1	2	2	0	1	2	2
C01510	Light Equipment Operator	5	2	2	2	2	0	0	2	2
C01511	Equipment Operator	6	8	8	8	8	0	0	8	8
C01512	Equipment Operator, Sr	8	15	0	0	0	0	-15	0	0
C01531	Automated Garbage Collection Op	9	0	14	14	14	0	14	14	14
C01521	Crew Worker	3	10	11	11	11	0	1	11	11
			<b>39</b>	<b>39</b>	<b>39</b>	<b>39</b>	<b>0</b>	<b>0</b>	<b>39</b>	<b>39</b>
<b>Storm Water Management</b>			<b>49</b>	<b>49</b>	<b>50</b>	<b>55</b>	<b>5</b>	<b>6</b>	<b>55</b>	<b>55</b>
<b>Administration</b>										
C00513	Engineering Designer	17	4	5	3	3	0	-1	3	3
C00516	Engineering Project Coordinator	20	0	0	1	0	-1	0	0	0
C00118	Programmer Analyst	25	0	0	0	1	1	1	1	1
C00600	Public Information Specialist	13	0	1	1	1	0	1	1	1
C00724	Public Relations Education Coordinator	NR	1	0	0	0	0	-1	0	0
C00728	Manager, Storm Water	29	1	1	1	1	0	0	1	1
C00733	Construction Program Supervisor	21	1	1	1	1	0	0	1	1
C00735	GIS Specialist, Sr	15	1	2	2	2	0	1	2	2
C00736	Water Quality Coordinator	19	1	2	1	1	0	0	1	1
C00737	GIS Specialist	11	3	1	0	1	1	-2	1	1
C00738	Water Quality Technician	10	3	3	3	3	0	0	3	3
C00740	Biologist	14	2	1	1	1	0	-1	1	1
C00742	Soil Engineering Specialist	16	3	3	3	3	0	0	3	3
C00762	Water Quality Mgr	29	1	1	1	1	0	0	1	1

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**City of Chattanooga**  
**Detail Position List for Fiscal Year 2005-2010**

Position Number	Position Name	2007 Pay Grade	Change					Projected		
			FY 2005	FY 2006	Final FY07	FY 2008	PY to CY	FY 05 thru FY 2008	FY 2009	FY 2010
C00965	Engineering Co-op	12.03	2	2	3	5	2	3	5	5
C01002	Office Assistant, Sr	5	0	0	0	0	0	0	0	0
C01004	Permit Clerk	5	1	1	1	1	0	0	1	1
C01201	Secretary	6	1	1	1	1	0	0	1	1
C01016	Watershed Specialist	17	0	0	1	1	0	1	1	1
C01017	Hydraulic Engineer	22	0	0	2	2	0	2	2	2
	Water Quality Technician Sr	NR	0	0	0	2	2	2	2	2
Storm Water City Wide Services			4	4	8	12	4	8	31	31
C00646	Sewer Maintenance Truck Operator	10	2	2	2	2	0	0	2	2
C01504	Crew Supervisor, Senior	12	3	3	3	3	0	0	3	3
C01512	Equipment Operator, Senior	8	4	4	4	4	0	0	4	4
C01513	Heavy Equipment Operator	10	2	2	2	2	0	0	2	2
C01521	Crew Worker	3	6	8	8	8	0	2	8	8
C01522	Crew Worker, Sr	5	7	5	5	5	0	-2	5	5
State Street Aid Fund			110	107	89	89	0	-21	89	89
C00516	Engineering Project Coordinator	20	1	1	1	1	0	0	1	1
C00521	Construction Inspector	13	1	1	1	1	0	0	1	1
C00646	Sewer Maintenance Truck Operator	10	2	2	2	2	0	0	2	2
C00710	Construction Manager	29	1	1	1	1	0	0	1	1
C01502	Crew Leader, Senior	9	3	2	3	3	0	0	3	3
C01504	Crew Supervisor, Sr	12	8	9	7	7	0	-1	7	7
C01506	General Super, Senior	16	2	2	2	2	0	0	2	2
C01511	Crew Supervisor, Sr	6	0	0	1	1	0	1	1	1
C01511	Equipment Operator	6	2	2	0	0	0	-2	0	0
C01512	Equipment Operator, Sr	8	18	18	14	16	2	-2	16	16
C01513	Heavy Equipment Operator	10	14	14	14	14	0	0	14	14
C01521	Crew Worker	3	38	35	26	24	-2	-14	24	24
C01522	Crew Worker, Sr	5	20	20	17	17	0	-3	17	17
Solid Waste Fund			14	14	13	15	2	1	15	15
Sanitary Fills										
C00663	Superintendent Landfill	25	1	1	1	1	0	0	1	1
C00664	Landfill Tech Sr	13	1	1	1	1	0	0	1	1
C01504	Crew Supervisor Senior	12	1	1	1	1	0	0	1	1
C01510	Light Equipment Operator	5	1	1	1	1	0	0	1	1
C01512	Equipment Operator, Sr	8	1	0	0	0	0	-1	0	0
C01513	Heavy Equipment Operator	10	3	4	4	5	1	2	5	5
Wood Recycle			8	8	8	9	1	1	9	9
C00664	Landfill Tech Sr	13	0	1	0	0	0	0	0	0
C00671	Scale Operator	4	1	1	1	1	0	0	1	1
C01504	Crew Supervisor, Sr	12	1	1	1	1	0	0	1	1
C01513	Heavy Equipment Operator	10	2	2	2	3	1	1	3	3
C01521	Crew Worker	3	1	0	0	0	0	-1	0	0
Recycle			5	5	4	5	1	0	5	5
C01512	Equipment Operator Sr	8	1	1	1	1	0	0	1	1
Interceptor Sewer System			115	115	124	132	8	17	132	132
Administration										
C00482	Inventory Control Coordinator	12	1	1	1	1	0	0	1	1
C00575	Waste Resources Director	39	1	1	1	1	0	0	1	1
C00579	System Technician	15	1	1	1	1	0	0	1	1
C00580	Warehouse Supervisor	11	1	1	1	1	0	0	1	1
C00590	Plant Engineer	29	0	0	1	1	0	1	1	1
C01001	Office Assistant	3	1	1	1	1	0	0	1	1
C01201	Secretary	6	1	1	1	1	0	0	1	1
C01204	Administrative Secretary	9	1	1	1	1	0	0	1	1
C01301	Inventory Clerk	5	2	2	2	2	0	0	2	2
C01401	Personnel Assistant	7	1	1	1	1	0	0	1	1
C01404	Fiscal Coordinator	17	1	1	1	1	0	0	1	1
Laboratory			11	11	12	12	0	1	12	12
C00591	Quality Control Manager	27	1	1	1	1	0	0	1	1
C00592	Laboratory Technician, Sr	12	5	5	5	5	0	0	5	5
C00593	Laboratory Technician	n/a	0	0	0	0	0	0	0	0
C00594	Chemist	15	1	1	1	1	0	0	1	1
Engineering			7	7	7	7	0	0	7	7
C00596	Infrastructure Supervisor	19	0	0	1	1	0	1	1	1
C00597	Waste Resources Sys Engineer	31	1	1	1	1	0	0	1	1
C00598	ISS Project Coordinator	16	1	1	1	2	1	1	2	2
C00644	Sewer Engineering Specialist	20	1	1	0	0	0	-1	0	0
C01301	Inventory Clerk	5	0	0	1	1	0	1	1	1
Plant Maintenance			3	3	4	5	1	2	5	5
C00351	Painter	7	1	1	0	0	0	-1	0	0
C00601	Plant Maintenance Supervisor	24	1	1	1	1	0	0	1	1
C00603	Electric Inst. Maint. Supervisor	19	1	1	1	1	0	0	1	1
C00605	Chief Maint. Mechanic	19	2	2	2	2	0	0	2	2
C00610	Plant Maint. Mechanic	11	12	11	11	11	0	-1	11	11
C00611	Electrical Instrument Technician	12	7	7	7	7	0	0	7	7
C00618	Plant Maintenance Lubricator	6	3	3	3	3	0	0	3	3
C01503	Crew Supervisor	11	1	1	1	1	0	0	1	1
C01522	Crew Worker, Sr	5	1	1	1	1	0	0	1	1
C01525	Building Maintenance Mechanic	7	0	0	1	1	0	1	1	1
Sewer Maintenance			29	28	28	28	0	-1	28	28
C00646	Sewer Maint. Truck Operator	10	1	1	0	0	0	-1	0	0
C01301	Inventory Clerk	5	1	1	0	0	0	-1	0	0
C01504	Crew Supervisor, Sr	12	4	4	5	5	0	1	5	5
C01506	General Supervisor, Sr	16	1	1	1	1	0	0	1	1
C01512	Equipment Operator, Sr	8	4	4	4	4	0	0	4	4
C01513	Heavy Equipment Operator	10	4	4	3	5	2	1	5	5
C01522	Crew Worker, Sr	5	3	3	2	2	0	-1	2	2
Total			18	18	15	17	2	-1	17	17

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## City of Chattanooga Detail Position List for Fiscal Year 2005-2010

Position Number	Position Name	2007 Pay Grade	Change					Projected		
			FY 2005	FY 2006	Final FY07	FY 2008	PY to CY	FY 05 thru FY 2008	FY 2009	FY 2010
Moc Bend Treatment Plant - Liquid Handling										
C00630	Plant Superintendent	32	1	1	1	1	0	0	1	1
C00631	Plant Operation Supervisor Liquid	22	1	1	1	1	0	0	1	1
C00633	Chief Plant Operator	16	5	5	5	5	0	0	5	5
C00634	Plant Operator, Sr	12	8	8	8	9	1	1	9	9
C00636	Plant Operator Principal	13	4	4	4	5	1	1	5	5
C00638	Plant Operator	9	4	4	6	7	1	3	7	7
C01002	Office Assistant, Sr	5	1	1	1	1	0	0	1	1
			<b>24</b>	<b>24</b>	<b>26</b>	<b>29</b>	<b>3</b>	<b>5</b>	<b>29</b>	<b>29</b>
Inflow & Infiltration										
C00646	Sewer Maint. Truck Operator	10	2	2	3	5	2	3	5	5
C01504	Crew Supervisor, Senior	12	3	3	3	3	0	0	3	3
C01506	General Supervisor, Senior	16	1	1	1	1	0	0	1	1
C01513	Heavy Equipment Operator	10	0	0	1	1	0	1	1	1
C01522	Crew Worker, Sr	5	3	3	3	3	0	0	3	3
			<b>9</b>	<b>9</b>	<b>11</b>	<b>13</b>	<b>2</b>	<b>4</b>	<b>13</b>	<b>13</b>
Safety & Training										
C00651	Safety/Training Coordinator	15	1	1	1	1	0	0	1	1
C00671	Scale Operator	4	1	1	1	1	0	0	1	1
			<b>2</b>	<b>2</b>	<b>2</b>	<b>2</b>	<b>0</b>	<b>0</b>	<b>2</b>	<b>2</b>
Pretreatment/Monitoring										
C00652	Pretreatment Coordinator	15	1	1	1	1	0	0	1	1
C00653	Monitor Technician, Sr	10	3	3	4	4	0	1	4	4
C00655	Pretreatment Inspector	10	1	1	1	1	0	0	1	1
C01201	Secretary	6	1	1	1	1	0	0	1	1
			<b>6</b>	<b>6</b>	<b>7</b>	<b>7</b>	<b>0</b>	<b>1</b>	<b>7</b>	<b>7</b>
Moc Bend Treatment Plant - Solid Handling										
C00638	Plant Operator	9			3	3	0	3	3	3
C00657	Plant Operations Supervisor-Solids	21	1	1	1	1	0	0	1	1
C00661	Plant Operator, Sr	12	4	5	7	7	0	3	7	7
C01512	Equipment Operator, Sr	8	1	1	1	1	0	0	1	1
			<b>6</b>	<b>7</b>	<b>12</b>	<b>12</b>	<b>0</b>	<b>6</b>	<b>12</b>	<b>12</b>
<b>Department of Parks and Recreation</b>			<b>238</b>	<b>217</b>	<b>229</b>	<b>229</b>	<b>0</b>	<b>-9</b>	<b>229</b>	<b>229</b>
<b>Parks General Fund</b>			<b>195</b>	<b>174</b>	<b>186</b>	<b>186</b>	<b>0</b>	<b>-9</b>	<b>186</b>	<b>186</b>
Administration										
C00300	Administrator	47	1	1	1	1	0	0	1	1
C00301	Deputy Administrator	n/a	1	1	0	0	0	-1	0	0
C00329	Rec Mgmt Analyst/Outdoor Initiative	n/a	1	0	0	0	0	-1	0	0
C01207	Executive Assistant	13	1	0	1	1	0	0	1	1
C01401	Personnel Assistant	7	0	0	1	1	0	1	1	1
C01404	Fiscal Coordinator	17	1	1	1	1	0	0	1	1
C02934	Director of Parks	27	0	1	0	0	0	0	0	0
C02936	Funding & Perf Analysis Cord.	17	0	0	1	1	0	1	1	1
			<b>5</b>	<b>4</b>	<b>5</b>	<b>5</b>	<b>0</b>	<b>0</b>	<b>5</b>	<b>5</b>
Admin-Public Info										
C00304	Communications Manager	16	1	1	1	1	0	0	1	1
Outdoor Chattanooga										
C01403	Administrative Coordinator	10	0	1	1	1	0	1	1	1
C02130	Director of Outdoor Chattanooga	27	0	0	1	1	0	1	1	1
C02133	Coordinator of Special Events	13	0	1	1	1	0	1	1	1
			<b>0</b>	<b>2</b>	<b>3</b>	<b>3</b>	<b>0</b>	<b>3</b>	<b>3</b>	<b>3</b>
Skatepark										
C02940	Skatepark Assistant P/T	\$10.30	0	0	2	2	0	2	2	2
Recreation Facility Management										
C00197	Custodian	2	10	10	11	11	0	1	11	11
C00376	Recreation Supervisor	n/a	3	3	0	0	0	-3	0	0
C00378	Recreation Program Coordinator	14	4	4	4	4	0	0	4	4
C00380	Recreation Facility Manager	13	16	16	16	16	0	0	16	16
C00382	Recreation Specialist	9	28	27	26	26	0	-2	26	26
C01001	Office Assistant	n/a	1	1	0	0	0	-1	0	0
C01403	Administrative Coordinator	10	0	0	1	1	0	1	1	1
C01521	Crew Worker	3	2	2	2	2	0	0	2	2
C02938	Director of Recreation	27	0	0	1	1	0	1	1	1
C02939	Area Manager	19	0	0	3	3	0	3	3	3
C02944	Assistant Sports Coordinator	13	0	0	1	1	0	1	1	1
C02963	Receptionist	2	0	0	2	2	0	2	2	2
			<b>64</b>	<b>63</b>	<b>67</b>	<b>67</b>	<b>0</b>	<b>3</b>	<b>67</b>	<b>67</b>
Recreation - Summer Youth										
C00376	Special Services Manager	21	1	1	1	1	0	0	1	1
C00420	Therapeutic Specialist	n/a	1	0	0	0	0	-1	0	0
C00954	Fitness Trainer (Part Time 30 hrs.)	\$10.61	1	1	1	1	0	0	1	1
C00960	Front Desk Clerk (Part time 18 hrs.)	\$8.86	1	1	1	1	0	0	1	1
C01001	Office Assistant	3	1	1	1	1	0	0	1	1
C02922	Fitness Coordinator	14	1	1	0	0	0	-1	0	0
			<b>6</b>	<b>5</b>	<b>4</b>	<b>4</b>	<b>0</b>	<b>-2</b>	<b>4</b>	<b>4</b>
Outventure										
C00378	Recreation Program Coordinator	14	0	0	1	1	0	1	1	1
C00382	Recreation Specialist	9	2	2	1	1	0	-1	1	1
C00935	Recreation Specialist P/T	\$11.38	1	1	1	1	0	0	1	1
			<b>3</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>0</b>	<b>0</b>	<b>3</b>	<b>3</b>
Champion's Club										
C00394	Manager, Champion's Club	17	1	1	1	1	0	0	1	1
C00395	Asst. Manager, Champions Club	15	1	1	1	1	0	0	1	1
C00981	Tennis Assistant P/T	\$8.02	2	2	2	2	0	0	2	2
C01521	Crew Worker	3	1	1	1	1	0	0	1	1
			<b>5</b>	<b>5</b>	<b>5</b>	<b>5</b>	<b>0</b>	<b>0</b>	<b>5</b>	<b>5</b>
Aquatics										
C00421	Aquatics Coordinator	15	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>
Therapeutic Recreation										
C00420	Therapeutic Specialist	14	0	1	1	1	0	1	1	1
C02941	Assistant Therapeutic Specialist	12	0	0	1	1	0	1	1	1
			<b>0</b>	<b>1</b>	<b>2</b>	<b>2</b>	<b>0</b>	<b>2</b>	<b>2</b>	<b>2</b>
Parks & Athletic Fields										
C00197	Custodian	2	1	1	0	0	0	-1	0	0
C00208	Equipment Mechanic I	9	1	1	1	1	0	0	1	1
C01503	Crew Supervisor	11	2	2	2	2	0	0	2	2
C01506	General Supervisor, Sr	16	1	1	1	1	0	0	1	1
C01512	Equipment Operator, Sr	8	3	3	3	3	0	0	3	3
C01513	Heavy Equipment Operator	10	1	1	1	1	0	0	1	1
C01521	Crew Worker	3	3	3	2	2	0	-1	2	2
C01522	Crew Worker, Sr	5	5	5	4	4	0	-1	4	4
			<b>17</b>	<b>17</b>	<b>14</b>	<b>14</b>	<b>0</b>	<b>-3</b>	<b>14</b>	<b>14</b>

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**City of Chattanooga**  
**Detail Position List for Fiscal Year 2005-2010**

Position Number	Position Name	2007 Pay Grade	Change					Projected		
			FY 2005	FY 2006	Final FY07	FY 2008	PY to CY	FY 05 thru FY 2008	FY 2009	FY 2010
<b>Buildings &amp; Structures</b>										
C00345	HVAC Specialist	12	1	1	1	1	0	0	1	1
C00346	HVAC Assistant	5	1	1	1	1	0	0	1	1
C00351	Painter	7	1	1	1	1	0	0	1	1
C00353	Welder	10	1	1	1	1	0	0	1	1
C01301	Inventory Clerk	5	1	1	1	1	0	0	1	1
C01506	General Supervisor, Sr	16	1	1	1	1	0	0	1	1
C01521	Crew Worker	3	1	1	0	0	0	-1	0	0
C01522	Crew Worker, Sr	5	1	1	1	1	0	0	1	1
C01525	Building Maint. Mechanic	7	5	5	5	5	0	0	5	5
C01526	Building Maint. Mechanic, Sr	12	1	1	1	1	0	0	1	1
			<b>14</b>	<b>14</b>	<b>13</b>	<b>13</b>	<b>0</b>	<b>-1</b>	<b>13</b>	<b>13</b>
<b>Chattanooga Zoo</b>										
C00416	Zoo Supervisor	24	1	1	1	1	0	0	1	1
C00417	Assistant Zoo Supervisor	14	1	1	1	1	0	0	1	1
C00418	Zookeeper	6	5	5	4	4	0	-1	4	4
C00419	Zookeeper, Sr	7	1	1	1	1	0	0	1	1
C00980	Zoo Education Curator	10	1	1	1	1	0	0	1	1
C02942	Community Partnership Coordinator	15	0	0	1	1	0	1	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>
<b>TN Riverpark - Downtown</b>										
C00197	Custodian	2	0	0	1	1	0	1	1	1
C00344	Asst. Superintendent, Riverpark	18	1	1	1	1	0	0	1	1
C01501	Crew Leader	n/a	1	1	0	0	0	-1	0	0
C01502	Crew Leader, Sr	9	4	4	4	4	0	0	4	4
C01503	Crew Supervisor	11	2	2	3	3	0	1	3	3
C01511	Equipment Operator	n/a	0	0	0	0	0	0	0	0
C01521	Crew Worker	3	14	14	11	11	0	-3	11	11
C01522	Crew Worker, Senior	5	1	1	3	3	0	2	3	3
			<b>23</b>	<b>23</b>	<b>23</b>	<b>23</b>	<b>0</b>	<b>0</b>	<b>23</b>	<b>23</b>
<b>Carousel Operations</b>										
C00423	Parks "Reservationist"	6	1	1	1	1	0	0	1	1
C00968	Carousel Assistant P/T	\$7.78	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>
<b>Park &amp; Facilities</b>										
C00338	Manager, Projects & Facilities	n/a	1	0	0	0	0	-1	0	0
C01402	Accounting Technician	n/a	1	1	0	0	0	-1	0	0
C01403	Administrative Coordinator	10	0	0	1	1	0	1	1	1
C02934	Director of Parks	27	0	0	1	1	0	1	1	1
C02943	Assistant Director of Parks	23	0	0	1	1	0	1	1	1
			<b>2</b>	<b>1</b>	<b>3</b>	<b>3</b>	<b>0</b>	<b>1</b>	<b>3</b>	<b>3</b>
<b>Landscape</b>										
C00365	Gardener	5	1	1	1	1	0	0	1	1
C01503	Crew Supervisor	11	1	1	1	1	0	0	1	1
C01505	General Supervisor	14	1	1	1	1	0	0	1	1
C01521	Crew Worker	3	3	3	2	2	0	-1	2	2
C01522	Crew Worker, Sr	5	5	5	5	5	0	0	5	5
			<b>11</b>	<b>11</b>	<b>10</b>	<b>10</b>	<b>0</b>	<b>-1</b>	<b>10</b>	<b>10</b>
<b>TN River Park Security</b>										
C00850	Ranger	4	0	0	5	5	0	5	5	5
C00863	Ranger Supervisor	9	0	0	1	1	0	1	1	1
C00953	Ranger P/T	n/a	0	0	0	0	0	0	0	0
			<b>0</b>	<b>0</b>	<b>6</b>	<b>6</b>	<b>0</b>	<b>6</b>	<b>6</b>	<b>6</b>
<b>City-Wide Security</b>										
C00850	Ranger	4	1	1	3	3	0	2	3	3
C00863	Ranger Supervisor	9	0	0	0	0	0	0	0	0
C00953	Ranger P/T 20 hr	\$11.70	3	3	1	1	0	-2	1	1
			<b>4</b>	<b>4</b>	<b>4</b>	<b>4</b>	<b>0</b>	<b>0</b>	<b>4</b>	<b>4</b>
<b>Athletic Facilities</b>										
C00362	Stadium Manager	17	1	1	1	1	0	0	1	1
C00942	Softball Coordinator	\$321.00	1	1	1	1	0	0	1	1
C01503	Crew Supervisor	11	1	1	1	1	0	0	1	1
C01521	Crew Worker	3	2	2	3	3	0	1	3	3
C01522	Crew Worker, Sr	5	1	1	1	1	0	0	1	1
C02932	Groundskeeper	7	1	1	1	1	0	0	1	1
			<b>7</b>	<b>7</b>	<b>8</b>	<b>8</b>	<b>0</b>	<b>1</b>	<b>8</b>	<b>8</b>
<b>Memorial Auditorium</b>										
C00197	Custodian	n/a	2	0	0	0	0	-2	0	0
C00405	Stage Manager	n/a	1	0	0	0	0	-1	0	0
			<b>3</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>-3</b>	<b>0</b>	<b>0</b>
<b>Civic Facilities Concessions</b>										
<b>Tivoli Theatre</b>										
C00197	Custodian	n/a	1	0	0	0	0	-1	0	0
C00405	Stage Manager	n/a	1	0	0	0	0	-1	0	0
			<b>2</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>-2</b>	<b>0</b>	<b>0</b>
<b>Civic Facilities Administration</b>										
C00400	Manager, Civic Facilities	n/a	1	0	0	0	0	-1	0	0
C00401	Business Coordinator	n/a	1	0	0	0	0	-1	0	0
C00402	Super, Civic Facilities Operator	n/a	1	0	0	0	0	-1	0	0
C00405	Stage Manager	n/a	1	0	0	0	0	-1	0	0
C00406	Facilities Marketing Coordinator	n/a	1	0	0	0	0	-1	0	0
C00409	Concessions Coordinator	n/a	0	0	0	0	0	0	0	0
C00410	Box Office Coordinator	n/a	1	0	0	0	0	-1	0	0
C00411	House Manager	n/a	0	0	0	0	0	0	0	0
C00944	Temp Clerk P/T	n/a	0	0	0	0	0	0	0	0
C00956	Box Office Cashiers P/T	n/a	2	0	0	0	0	-2	0	0
C00958	Phone Sales Clerks P/T	n/a	4	0	0	0	0	-4	0	0
C01001	Office Assistant	n/a	0	0	0	0	0	0	0	0
C01403	Administrative coordinator	n/a	1	0	0	0	0	-1	0	0
C01501	Crew Leader	n/a	1	0	0	0	0	-1	0	0
C02920	Concessions Coordinator P/T	n/a	0	0	0	0	0	0	0	0
C02921	Security Coordinator P/T	n/a	0	0	0	0	0	0	0	0
			<b>14</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>-14</b>	<b>0</b>	<b>0</b>
<b>Arts &amp; Cultural</b>										
C00381	Cultural Arts Specialist	n/a	1	0	0	0	0	-1	0	0
			<b>1</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>-1</b>	<b>0</b>	<b>0</b>

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**City of Chattanooga**  
**Detail Position List for Fiscal Year 2005-2010**

Position Number	Position Name	2007 Pay Grade	Change					Projected		
			FY 2005	FY 2006	Final FY07	FY 2008	PY to CY	FY 05 thru FY 2008	FY 2009	FY 2010
Municipal Golf Course										
C00224	Equipment Mechanic II	NP	2	2	2	2	0	0	2	2
C00317	Golf Course Superintendent	NP	2	2	2	2	0	0	2	2
C00319	Assistant Superintendent	NP	2	2	2	2	0	0	2	2
C00321	Concession Attendant	NP	4	4	4	4	0	0	4	4
C00326	Golf Course Ranger	NP	3	3	3	3	0	0	3	3
C00330	Proshop Clerk	NP	2	2	2	2	0	0	2	2
C00399	Golf Manager	NP	2	2	2	2	0	0	2	2
C00414	Golf Course Director	NP	1	1	1	1	0	0	1	1
C00415	Assistant Golf Manager	NP	2	2	2	2	0	0	2	2
C00925	Proshop Attendant (Part time)	NP	1	1	1	1	0	0	1	1
C00926	Laborer ( Part time)	NP	8	8	8	8	0	0	8	8
C00927	Food Clerk (Part time)	NP	3	3	3	3	0	0	3	3
C01402	Accounting Technician	NP	1	1	1	1	0	0	1	1
C01512	Equipment Operator, Sr	NP	2	2	2	2	0	0	2	2
C01521	Crew Worker	NP	8	8	8	8	0	0	8	8
			43	43	43	43	0	0	43	43
<b>Department of Personnel</b>			<b>20</b>	<b>19</b>	<b>21</b>	<b>21</b>	<b>0</b>	<b>1</b>	<b>21</b>	<b>21</b>
Personnel Administration										
C00270	Administrator	45	1	1	1	1	0	0	1	1
C00271	Assistant Personnel Director	22	2	1	1	1	0	-1	1	1
C00272	Class/Comp Analyst	19	1	1	1	1	0	0	1	1
C00273	Deputy Administrator Personnel	37	1	1	1	1	0	0	1	1
C00274	Personnel Analyst	17	2	2	2	2	0	0	2	2
C00275	Personnel Records Specialist	17	1	1	1	1	0	0	1	1
C00279	Personnel Technicians	10	3	3	3	3	0	0	3	3
C00281	Training Coordinator	15	0	0	1	1	0	1	1	1
C00284	Police & Fire Recruitment Supervisor	16	1	1	1	1	0	0	1	1
C01002	Office Assistant, Sr	5	1	1	0	0	0	-1	0	0
C01205	Administrative Secretary, Sr	11	1	1	1	1	0	0	1	1
C01401	Personnel Assistant	7	1	1	2	2	0	1	2	2
			15	14	15	15	0	0	15	15
Wellness Initiative										
C00011	Project Manager/Wellness	NR	1	1	1	1	0	0	1	1
C00012	Wellness Coordinator	NR	0	0	1	1	0	1	1	1
			1	1	2	2	0	1	2	2
Employee Benefits Office										
C00182	Risk Manager	37	1	1	1	1	0	0	1	1
C00101	Benefits Assistant	8	1	1	1	1	0	0	1	1
C00185	Benefits Specialist	11	1	1	1	1	0	0	1	1
C00266	Occupational Safety & Wellness Manager	NR	1	1	1	1	0	0	1	1
			4	4	4	4	0	0	4	4
<b>Department of Neighborhood Services</b>			<b>37</b>	<b>36</b>	<b>36</b>	<b>36</b>	<b>0</b>	<b>-1</b>	<b>36</b>	<b>36</b>
<b>Department of NS - General Fund</b>			<b>37</b>	<b>29</b>	<b>29</b>	<b>29</b>	<b>0</b>	<b>-8</b>	<b>29</b>	<b>29</b>
Administration										
C00050	Administrator	47	1	1	1	1	0	0	1	1
C00053	Assist. to Adm. Neighborhood Ser	28	1	1	0	0	0	-1	0	0
C00158	Program Coordinator	17	0	0	1	1	0	1	1	1
C01015	Office Manager	10	1	1	0	0	0	-1	0	0
C01205	Administrative Secretary, Sr	11	1	1	1	1	0	0	1	1
C01912	Deputy Administrator	34	0	0	1	1	0	1	1	1
C01925	Economic Consultant	\$31,012yr	0	1	1	1	0	1	1	1
C01975	Clerical Assistant	\$7.69	0	1	1	1	0	1	1	1
C01947	Neighborhood Develp Planner	14	0	0	1	1	0	1	1	1
C01949	Graphic & Tech Specialist	14	0	0	1	1	0	1	1	1
C02900	Fellows Interns	n/a	2	0	0	0	0	-2	0	0
			6	6	8	8	0	2	8	8
Codes & Community Services										
C00155	Neighborhood Relations Coordinators	14	0	0	3	3	0	3	3	3
C00542	Manager, Codes & Neigh Relations	28	0	0	1	1	0	1	1	1
C00565	Code Enforcement Inspector	11	10	10	10	10	0	0	10	10
C00574	Chief Code Enforcement Inspector	15	2	2	3	3	0	1	3	3
C01001	Office Assistant	3	2	2	0	0	0	-2	0	0
C01002	Office Assistant, Sr	5	0	0	2	2	0	2	2	2
C01202	Secretary, Senior	7	1	1	1	1	0	0	1	1
			15	15	20	20	0	5	20	20
Neighborhood Relations										
C00155	Neighborhood Relation Coordinator	14	4	4	0	0	0	-4	0	0
C00158	Program Coordinator	17	1	1	0	0	0	-1	0	0
C01945	Special Project Coordinator	16	1	1	0	0	0	-1	0	0
CXXXX	Community Organizers	NR	0	0	0	0	0	0	0	0
			6	6	0	0	0	-6	0	0
Animal Services										
C00896	Animal Service Officer	9	7	0	0	0	0	-7	0	0
C00897	Animal Service Field Supervisor	13	2	0	0	0	0	-2	0	0
C01204	Administrative Secretary	9	1	0	0	0	0	-1	0	0
			10	0	0	0	0	-10	0	0
Grants Administration OR Community Development										
C00995	Grant Specialist, Senior	13	0	1	0	0	0	0	0	0
C01406	Grants Specialist	12	0	1	1	1	0	1	1	1
			0	2	1	1	0	1	1	1
<b>Community Development</b>										
C00188	Manager, Community Development	27	0	1	1	1	0	1	1	1
C00189	Asst. Manager Community Development	27	0	1	1	1	0	1	1	1
C00192	Community Development Specialist	15	0	3	3	3	0	3	3	3
C01202	Secretary, Senior	7	0	1	1	1	0	1	1	1
C01404	Fiscal Coordinator	17	0	0	1	1	0	1	1	1
C01709	Planner	n/a	0	1	0	0	0	0	0	0
			0	7	7	7	0	7	7	7

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**City of Chattanooga**  
**Detail Position List for Fiscal Year 2005-2010**

Position Number	Position Name	2007 Pay Grade	Change					Projected		
			FY 2005	FY 2006	Final FY07	FY 2008	PY to CY	FY 05 thru FY 2008	FY 2009	FY 2010
<b>Executive Department of the Mayor</b>			<b>23</b>	<b>11</b>	<b>15</b>	<b>16</b>	<b>1</b>	<b>-7</b>	<b>16</b>	<b>16</b>
Department of the Mayor - General Fund			<b>16</b>	<b>10</b>	<b>15</b>	<b>16</b>	<b>1</b>	<b>0</b>	<b>16</b>	<b>16</b>
Office of the Mayor										
C00164	Director of Communications	NP	1	1	1	1	0	0	1	1
C00171	Chief of Staff	50	1	1	1	1	0	0	1	1
CU0174	Special Project Assistant	16	2	2	1	1	0	-1	1	1
C00175	Special Assistant	NP	1	1	1	1	0	0	1	1
C01403	Administrative Coordinator	10	0	0	1	1	0	1	1	1
C02132	Director of Mayor's Initiatives	NP	1	1	0	0	NP	-1	0	0
C02135	Assistant to Mayor	NP	0	0	1	1	0	1	1	1
C02136	Special Project Assistant	NP	0	0	1	1	0	1	1	1
C01209	Administrative Assistant	NP	1	1	1	1	0	0	1	1
C20001	Mayor	NP	1	1	1	1	0	0	1	1
Asset Management			<b>8</b>	<b>8</b>	<b>9</b>	<b>9</b>	<b>0</b>	<b>1</b>	<b>9</b>	<b>9</b>
C00176	Director, Asset Management	38	0	1	0	0	0	0	0	0
C01201	Secretary	6	0	1	0	0	0	0	0	0
Office of Performance Review										
C00084	Internal Auditor	17	1	0	0	0	0	-1	0	0
C00181	Deputy Director OPR	27	1	0	0	0	0	-1	0	0
C00995	Grant Specialist, Senior	13	1	0	0	0	0	-1	0	0
C01406	Grants Specialist	12	2	0	0	0	0	-2	0	0
Community Development - General Fund			<b>5</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>-5</b>	<b>0</b>	<b>0</b>
C00175	Administrator of Community Services	47	1	0	0	0	0	-1	0	0
C01207	Executive Assistant	13	1	0	0	0	0	-1	0	0
C01925	Economic Consultant	\$31,012yr	1	0	0	0	0	-1	0	0
Community Development			<b>3</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>-3</b>	<b>0</b>	<b>0</b>
C00188	Manager, Econ & Com Development	27	1	0	0	0	0	-1	0	0
C00189	Manager, Planning & Program Development	27	1	0	0	0	0	-1	0	0
C00192	Community Development Specialist	15	3	0	0	0	0	-3	0	0
C01202	Secretary, Senior	7	1	0	0	0	0	-1	0	0
C01709	Planner	14	1	0	0	0	0	-1	0	0
Office of Faith Based Initiatives			<b>7</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>-7</b>	<b>0</b>	<b>0</b>
C01207	Executive Assistant	13	0	0	1	1	0	1	1	1
C01403	Administrative Coordinator	10	0	0	1	1	0	1	1	1
C02141	Director of Faith Based Comptsh	NP	0	0	1	1	0	1	1	1
Office of Multicultural Affairs			<b>0</b>	<b>0</b>	<b>3</b>	<b>3</b>	<b>0</b>	<b>3</b>	<b>3</b>	<b>3</b>
C02142	Compliance Officer	17	0	0	1	1	0	1	1	1
C01204	Administrative Secretary	9	0	0	1	1	0	1	1	1
C02140	Director, Multicultural Affairs	NP	0	1	1	1	0	1	1	1
CXXXXX	Community Housing Specialist	NR	0	0	0	1	1	1	1	1
Education, Arts, & Culture			<b>0</b>	<b>24</b>	<b>26</b>	<b>26</b>	<b>0</b>	<b>26</b>	<b>26</b>	<b>26</b>
Administration										
C00381	Cultural Arts Specialist	9	0	0	1	1	0	1	1	1
C01207	Executive Assistant	13	0	1	1	1	0	1	1	1
C02960	Administrator of Ed. Arts, & Culture	45	0	1	1	1	0	1	1	1
C02961	Deputy Administrator	30	0	0	1	1	0	1	1	1
Cxxxxxx	Marketing Director	N/R	0	0	0	1	1	1	1	1
C00175	Special Assistant	n/a	0	1	0	0	0	0	0	0
Memorial Auditorium			<b>0</b>	<b>3</b>	<b>4</b>	<b>5</b>	<b>1</b>	<b>5</b>	<b>5</b>	<b>5</b>
C00197	Custodian	2	0	2	2	2	0	2	2	2
C00405	Stage Manager	11	0	1	1	1	0	1	1	1
Civic Facilities Concessions			<b>0</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>0</b>	<b>3</b>	<b>3</b>	<b>3</b>
C00955	Concession Employees P/T	n/a	0	0	0	0	0	0	0	0
Tivoli Theatre										
C00197	Custodian	2	0	1	1	1	0	1	1	1
C00405	Stage Manager	11	0	1	1	1	0	1	1	1
Civic Facilities Administration			<b>0</b>	<b>2</b>	<b>2</b>	<b>2</b>	<b>0</b>	<b>2</b>	<b>2</b>	<b>2</b>
C00400	Manager, Civic Facilities	29	0	1	1	1	0	1	1	1
C00401	Business Coordinator	17	0	1	1	1	0	1	1	1
C00402	Super, Civic Facilities Operator	15	0	1	1	1	0	1	1	1
C00405	Stage Manager	11	0	1	1	0	-1	0	0	0
C00406	Facilities Marketing Coordinator	14	0	1	1	1	0	1	1	1
C00409	Concessions Coordinator	n/a	0	0	0	0	0	0	0	0
C00410	Box Office Coordinator	11	0	1	1	1	0	1	1	1
C00956	Box Office Cashiers P/T	\$10.79	0	2	2	2	0	2	2	2
C00958	Phone Sales Clerks P/T	\$10.54	0	4	4	4	0	4	4	4
C01403	Administrative Coordinator	10	0	1	1	1	0	1	1	1
C01501	Crew Leader	6	0	1	1	1	0	1	1	1
C02962	Production Manager	n/a	0	0	0	0	0	0	0	0
North River Civic Center			<b>0</b>	<b>14</b>	<b>14</b>	<b>13</b>	<b>-1</b>	<b>13</b>	<b>13</b>	<b>13</b>
C00381	Cultural Arts Specialist	9	0	1	1	1	0	1	1	1
C00382	Recreation Specialist	n/a	0	1	0	0	0	0	0	0
C00935	Recreation Specialist P/T	n/a	0	0	0	0	0	0	0	0
			<b>0</b>	<b>2</b>	<b>1</b>	<b>1</b>	<b>0</b>	<b>1</b>	<b>1</b>	<b>1</b>

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## City of Chattanooga Detail Position List for Fiscal Year 2005-2010

Position Number	Position Name	2007 Pay Grade	2007				Change		Projected	
			FY 2005	FY 2006	Final FY07	FY 2008	PY to CY	FY 05 thru FY 2008	FY 2009	FY 2010
Eastgate Center C00381 Cultural Arts Specialist 9			0	0	1	1	0	1	1	1
Heritage House C00381 Cultural Arts Specialist 9			0	0	1	1	0	1	1	1
<b>Human Services</b>			<b>307</b>	<b>322</b>	<b>294</b>	<b>284</b>	<b>-10</b>	<b>-23</b>	<b>284</b>	<b>284</b>
Administration										
C1A010	Administrator	45	1	1	1	1	0	0	1	1
C1A075	Executive Secretary	NP	1	1	1	1	0	0	1	1
C1A080	Executive Assistant	NP	0	0	0	0	0	0	0	0
C1A120	Senior Accounting Clerk	NP	1	1	1	1	0	0	1	1
C1A171	Deputy Administrator	NP	1	1	1	1	0	0	1	1
C1A220	Clerk	NP	1	1	1	1	0	0	1	1
C1A300	Receptionist	NP	1	1	1	1	0	0	1	1
C1A311	Supervisor of Fiscal Operations	NP	1	1	1	1	0	0	1	1
C1A312	Asst Admin for Admin, Plan, FO	NP	1	1	1	1	0	0	1	1
C1A320	Information Management Coordinator	NP	1	1	1	1	0	0	1	1
			9	9	9	9	0	0	9	9
Occupancy C1B050 Utility Worker NP			1	1	1	1	0	0	1	1
			1	1	1	1	0	0	1	1
Community Services Block Grant										
C1C020	Bookkeeper/Record Clerk	NP	1	1	1	1	0	0	1	1
C1C040	Service Delivery Worker II	NP	3	3	3	3	0	0	3	3
C1C150	Director of Social Services	NP	1	1	1	1	0	0	1	1
C1C152	Soc Serv Delivery Worker/Pro Coord	NP	1	1	1	1	0	0	1	1
C1C160	LIEAP Coordinator	NP	2	1	1	1	0	-1	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
			11	10	10	10	0	-1	10	10
Day Care										
C1D010	Center Supervisor	NP	1	1	1	1	0	0	1	1
C1D060	Clerk II	NP	1	1	1	1	0	0	1	1
C1D071	Teacher	NP	5	7	7	7	0	2	7	7
C1D100	Teacher Assistant	NP	5	5	5	8	3	3	8	8
C1D241	Family Service Supervisor	NP	1	1	1	1	0	0	1	1
C1D270	Cook II	NP	1	1	1	1	0	0	1	1
C1D390	Director of CC Programs	NP	1	1	1	1	0	0	1	1
C1D420	Janitor	NP	1	0	0	0	0	-1	0	0
			16	17	17	20	3	4	20	20
Energy Project										
C1E020	Weatherization Coordinator	NP	1	1	1	1	0	0	1	1
C1E021	Weatherization Inspector	NP	1	1	1	1	0	0	1	1
			2	2	2	2	0	0	2	2
Foster Grandparents										
C1F020	Foster Grand Field Supervisor	NP	1	1	1	1	0	0	1	1
C1F030	Director of FGP Program	NP	1	1	1	1	0	0	1	1
C1F040	Program Assistant II	NP	1	1	1	1	0	0	1	1
C1F071	Part Time Program Assistant	NP	1	0	0	0	0	-1	0	0
			4	3	3	3	0	-1	3	3
Head Start Centers										
C1H060	Health/ Nutrition Coordinator	NP	1	1	1	1	0	0	1	1
C1H061	Registered Dietician	NP	0	0	0	0	0	0	0	0
C1H062	Health Technician	NP	2	2	2	2	0	0	2	2
C1H080	Teacher	NP	30	30	28	25	-3	-5	25	25
C1H089	Teacher Assistant	NP	35	35	31	25	-6	-10	25	25
C1H140	Family Service Coordinator	NP	1	1	1	1	0	0	1	1
C1H150	Family Service Supervisor	NP	5	5	5	5	0	0	5	5
C1H170	Facility & Grounds Supervisor	NP	1	1	1	1	0	0	1	1
C1H175	Parent Involvement Coordinator	NP	1	1	1	1	0	0	1	1
C1H176	Parent Involvement Consultant	NP	1	1	0	0	0	-1	0	0
C1H190	Family Service Assistant	NP	20	20	18	16	-2	-4	16	16
C1H240	Head Start / PCC Manager	NP	1	1	1	1	0	0	1	1
C1H250	Fiscal Officer	NP	2	2	2	5	3	3	5	5
C1H270	Dietary Supervisor	NP	1	1	1	1	0	0	1	1
C1H310	Nurse	NP	3	3	3	1	-2	-2	1	1
C1H320	Lead Teacher/ Center Supervisor	NP	5	5	5	5	0	0	5	5
C1H350	Center Clerk	NP	5	5	5	5	0	0	5	5
C1H380	Dietary Assistant	NP	8	8	8	8	0	0	8	8
C1H390	Clerk III	NP	4	4	5	5	0	1	5	5
C1H400	Transportation/Janitorial Coordinator	NP	1	1	1	1	0	0	1	1
C1H410	Clerk IV	NP	3	3	3	3	0	0	3	3
C1H420	General Maintenance	NP	2	2	2	1	-1	-1	1	1
C1H440	Special Project Coordinator	NP	1	1	1	1	0	0	1	1
C1H510	Asst Lead Teacher Center Supervisor	NP	1	1	1	0	-1	-1	0	0
C1H601	Education Coordinator	NP	1	1	1	1	0	0	1	1
C1H602	Resource Specialist	NP	3	3	3	3	0	0	3	3
C1H603	Multi-Disciplinary Team Manager	NP	3	3	3	3	0	0	3	3
C1H615	Community Part/Education Specialist	NP	1	1	1	1	0	0	1	1
			142	142	134	122	-12	-20	122	122
Head Start Mental Health										
C1M145	Clerk IV	NP	2	1	1	1	0	-1	1	1
C1M165	Teacher	NP	1	1	1	1	0	0	1	1
			3	2	2	2	0	-1	2	2
Neighborhood Family Services										
C1N001	Case Manager Coordinator	NP	1	1	1	1	0	0	1	1
C1N003	Case Manager	NP	1	1	1	1	0	0	1	1
			2	2	2	2	0	0	2	2
Parent/Child Center										
C1P180	Nurse	NP	1	1	0	0	0	-1	0	0
C1P200	Teacher	NP	19	21	22	22	0	3	22	22
C1P250	Teacher Assistant	NP	14	14	11	9	-2	-5	9	9
C1P280	Family Service Assistant	NP	5	6	5	5	0	0	5	5
C1P300	Clerk IV	NP	1	1	0	0	0	-1	0	0
C1P312	Coordinator EHS	NP	1	1	1	1	0	0	1	1
C1P320	Dietary Assistant	NP	2	2	1	1	0	-1	1	1
			43	46	40	38	-2	-5	38	38

NR = Indicates that the position has not been rated by the City's personnel rating agency (DMG-Maximus, Inc.)  
NP = Indicates not on the City's Pay Plan

**City of Chattanooga**  
**Detail Position List for Fiscal Year 2005-2010**

Position Number	Position Name	2007 Pay Grade	Change					Projected		
			FY 2005	FY 2006	Final FY07	FY 2008	PY to CY	FY 05 thru FY 2008	FY 2009	FY 2010
Human Services	Homeless Ser									
C1S010	Homeless Services Coordinator	NP	1	0	0	0	0	-1	0	0
			1	0	0	0	-1	-1	0	0
<b>Temporary Head Start</b>										
T50220	Driver	NP	2	2	2	0	-2	-2	0	0
T50240	Clerk III	NP	2	2	2	0	-2	-2	0	0
T50241	Maintenance	NP	1	1	1	0	-1	-1	0	0
T80040	Substitute Center Clerk	NP	2	2	2	0	-2	-2	0	0
T80045	Part Time Program Assistant	NP	1	1	1	1	0	0	1	1
T80047	Registered Dietian	NP	1	1	1	1	0	0	1	1
T80048	Janitor	NP	1	1	1	1	0	0	1	1
T80049	Mental Health Consultant	NP	1	1	1	1	0	0	1	1
T80052	Custodian	NP	0	0	0	1	1	1	1	1
T80070	Family Service Assistant	NP	1	1	1	1	0	0	1	1
T80081	Education Consultant	NP	0	0	1	3	2	3	3	3
T90010	Dietary Assistant I	NP	3	5	5	6	1	3	6	6
			15	17	18	15	-3	0	15	15
<b>Temporary /Classroom Substitute</b>										
T10010	Classroom Substitutes	NP	18	32	32	30	-2	12	30	30
T10020	Nurse	NP	1	1	1	1	0	0	1	1
T10100	Bus Driver	NP	11	12	10	9	-1	-2	9	9
			30	45	43	40	-3	10	40	40
<b>Temporary Summer Lunch</b>										
T80030	Monitor	NP	8	5	0	0	0	-8	0	0
T80051	LIHEAP Clerk	NP	2	1	1	1	0	-1	1	1
T80060	Site Supervisor	NP	4	4	0	0	0	-4	0	0
T80100	Coordinator	NP	2	1	0	0	0	-2	0	0
T80105	Laborer	NP	1	1	0	0	0	-1	0	0
T80200	Assistant Distribution Clerk	NP	2	2	0	0	0	-2	0	0
			19	14	1	1	0	-18	1	1
<b>Temporary Family Service Counseling</b>										
T12001	Family Services Counselor Aide	NP	2	1	1	1	0	-1	1	1
<b>Temporary Day Care</b>										
T14010	Day Care Substitute	NP	4	8	8	14	6	10	14	14
T14011	Clerk II	NP	0	0	0	1	1	1	1	1
T14020	Dietary Aide	NP	3	3	3	3	0	0	3	3
			7	11	11	18	7	11	18	18
<b>All Authorized Budget Positions</b>			<b>2,571</b>	<b>2,585</b>	<b>2,572</b>	<b>2,575</b>	<b>3</b>	<b>4</b>	<b>2,575</b>	<b>2,575</b>
<b>Total General Fund</b>			<b>1,862</b>	<b>1,871</b>	<b>1,893</b>	<b>1,891</b>	<b>-2</b>	<b>29</b>	<b>1,891</b>	<b>1,891</b>
<b>Total Special Revenue Funds</b>			<b>424</b>	<b>429</b>	<b>386</b>	<b>375</b>	<b>-11</b>	<b>-49</b>	<b>375</b>	<b>375</b>
<b>Total Enterprise Funds</b>			<b>178</b>	<b>178</b>	<b>187</b>	<b>202</b>	<b>15</b>	<b>24</b>	<b>202</b>	<b>202</b>
<b>Total Internal Service Funds</b>			<b>62</b>	<b>62</b>	<b>61</b>	<b>61</b>	<b>0</b>	<b>-1</b>	<b>61</b>	<b>61</b>
<b>Total Golf Course and DRC</b>			<b>45</b>	<b>45</b>	<b>45</b>	<b>46</b>	<b>1</b>	<b>1</b>	<b>46</b>	<b>46</b>
<b>Departmental Totals</b>										
<b>General Government &amp; Agencies</b>			<b>34</b>	<b>37</b>	<b>174</b>	<b>177</b>	<b>3</b>	<b>143</b>	<b>177</b>	<b>177</b>
<b>Department of Finance &amp; Administration</b>			<b>200</b>	<b>199</b>	<b>66</b>	<b>66</b>	<b>0</b>	<b>-134</b>	<b>66</b>	<b>66</b>
<b>Department of Police</b>			<b>669</b>	<b>678</b>	<b>685</b>	<b>685</b>	<b>0</b>	<b>16</b>	<b>685</b>	<b>685</b>
<b>Department of Fire</b>			<b>418</b>	<b>418</b>	<b>417</b>	<b>417</b>	<b>0</b>	<b>-1</b>	<b>417</b>	<b>417</b>
<b>Department of Public Works (All Funds)</b>			<b>625</b>	<b>624</b>	<b>609</b>	<b>618</b>	<b>9</b>	<b>-7</b>	<b>618</b>	<b>618</b>
<b>Department of Parks and Recreation</b>			<b>238</b>	<b>217</b>	<b>229</b>	<b>229</b>	<b>0</b>	<b>-9</b>	<b>229</b>	<b>229</b>
<b>Department of Personnel</b>			<b>20</b>	<b>19</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>37</b>	<b>36</b>	<b>36</b>	<b>36</b>	<b>0</b>	<b>-1</b>	<b>36</b>	<b>36</b>
<b>Executive Department of the Mayor</b>			<b>23</b>	<b>11</b>	<b>15</b>	<b>16</b>	<b>1</b>	<b>-7</b>	<b>16</b>	<b>16</b>
<b>Education, Arts, &amp; Culture</b>			<b>0</b>	<b>24</b>	<b>26</b>	<b>26</b>	<b>0</b>	<b>26</b>	<b>26</b>	<b>26</b>
<b>Human Services</b>			<b>307</b>	<b>322</b>	<b>294</b>	<b>284</b>	<b>-10</b>	<b>-23</b>	<b>284</b>	<b>284</b>
<b>Total All Departments</b>			<b>2571</b>	<b>2585</b>	<b>2572</b>	<b>2575</b>	<b>3</b>	<b>4</b>	<b>2575</b>	<b>2575</b>

NR = Indicates that the position has not been rated by the City's personnel rating agency (DMG-Maximus, Inc.)  
 NP = Indicates not on the City's Pay Plan



**City of Chattanooga  
General Employee Pay Plan  
Fiscal Year 2007/2008**

Step ->	1	2	3	4	5	6	7	8	9	10	11	<- Step
Grade												Grade
1	20,650	20,650	20,650	20,650	20,650	20,650	20,650	20,805	21,693	22,579	23,468	1
2	20,650	20,650	20,650	20,650	20,650	20,650	21,579	22,543	23,506	24,469	25,430	2
3	20,650	20,650	20,650	20,650	21,337	22,202	23,240	24,280	25,318	26,358	27,396	3
4	20,650	20,650	20,998	21,926	22,854	23,786	24,900	26,016	27,130	28,246	29,360	4
5	20,650	21,398	22,391	23,384	24,375	25,367	26,559	27,749	28,938	30,130	31,322	5
6	21,673	22,730	23,787	24,842	25,898	26,952	28,220	29,488	30,755	32,024	33,288	6
7	22,942	24,060	25,178	26,298	27,417	28,536	29,879	31,221	32,564	33,908	35,253	7
8	24,208	25,391	26,573	27,754	28,936	30,120	31,540	32,958	34,377	35,796	37,216	8
9	25,474	26,721	27,968	29,213	30,459	31,704	33,199	34,696	36,189	37,685	39,180	9
10	26,743	28,052	29,362	30,671	31,982	33,289	34,860	36,431	38,003	39,573	41,144	10
11	28,010	29,382	30,754	32,125	33,499	34,873	36,521	38,168	39,815	41,462	43,110	11
12	29,277	30,714	32,149	33,585	35,019	36,457	38,180	39,903	41,627	43,351	45,073	12
13	30,545	32,043	33,543	35,043	36,541	38,040	39,840	41,639	43,438	45,239	47,036	13
14	31,812	33,374	34,938	36,500	38,064	39,625	41,500	43,374	45,249	47,125	49,000	14
15	33,078	34,705	36,329	37,956	39,582	41,207	43,158	45,110	47,061	49,012	50,965	15
16	34,344	36,035	37,725	39,414	41,102	42,792	44,818	46,846	48,874	50,900	52,929	16
17	35,612	37,365	39,117	40,870	42,623	44,375	46,479	48,583	50,686	52,789	54,892	17
18	36,881	38,695	40,512	42,328	44,143	45,962	48,140	50,319	52,499	54,678	56,858	18
19	38,147	40,026	41,905	43,784	45,664	47,544	49,799	52,055	54,312	56,567	58,820	19
20	39,414	41,356	43,299	45,242	47,184	49,128	51,459	53,792	56,124	58,456	60,785	20
21	40,681	42,687	44,694	46,701	48,707	50,711	53,119	55,526	57,935	60,344	62,749	21
22	41,949	44,018	46,086	48,156	50,225	52,296	54,780	57,263	59,744	62,228	64,714	22
23	43,214	45,348	47,481	49,613	51,747	53,880	56,440	58,998	61,558	64,116	66,676	23
24	44,483	46,680	48,876	51,072	53,267	55,463	58,099	60,734	63,370	66,003	68,642	24
25	45,750	48,009	50,270	52,529	54,789	57,048	59,759	62,471	65,183	67,893	70,604	25
26	47,017	49,339	51,662	53,985	56,307	58,633	61,420	64,208	66,994	69,783	72,569	26
27	48,284	50,671	53,057	55,444	57,830	60,217	63,080	65,943	68,808	71,672	74,534	27
28	49,550	52,001	54,451	56,900	59,350	61,800	64,740	67,679	70,620	73,560	76,497	28
29	50,818	53,330	55,844	58,356	60,868	63,382	66,399	69,416	72,432	75,446	78,463	29
30	52,087	54,663	57,238	59,813	62,391	64,968	68,061	71,152	74,243	77,338	80,427	30
31	53,353	55,992	58,633	61,272	63,913	66,551	69,720	72,886	76,054	79,221	82,390	31
32	54,621	57,325	60,026	62,731	65,433	68,137	71,379	74,622	77,866	81,109	84,355	32
33	55,886	58,652	61,419	64,184	66,950	69,720	73,038	76,358	79,679	82,997	86,318	33
34	57,155	59,983	62,812	65,643	68,473	71,304	74,699	78,095	81,491	84,887	88,282	34
35	58,422	61,315	64,209	67,102	69,996	72,887	76,359	79,833	83,304	86,775	90,248	35
36	59,689	62,645	65,602	68,559	71,515	74,471	78,019	81,568	85,116	88,663	92,212	36
37	60,955	63,974	66,993	70,013	73,033	76,055	79,679	83,302	86,924	90,548	94,173	37
38	62,224	65,307	68,390	71,474	74,557	77,639	81,340	85,041	88,740	92,441	96,140	38
39	63,489	66,636	69,784	72,930	76,078	79,223	82,998	86,774	90,550	94,326	98,102	39
40	64,756	67,968	71,177	74,389	77,597	80,808	84,659	88,510	92,362	96,213	100,068	40
41	66,025	69,296	72,570	75,843	79,116	82,391	86,319	90,247	94,174	98,101	102,031	41
42	67,291	70,628	73,965	77,302	80,639	83,977	87,980	91,983	95,987	99,991	103,996	42
43	68,558	71,959	75,359	78,759	82,160	85,558	89,639	93,720	97,801	101,879	105,958	43
44	69,827	73,289	76,750	80,213	83,677	87,142	91,299	95,455	99,612	103,768	107,924	44
45	71,093	74,619	78,145	81,673	85,199	88,726	92,960	97,191	101,424	105,657	109,887	45
46	72,360	75,950	79,540	83,131	86,721	90,311	94,620	98,926	103,233	107,541	111,852	46
47	73,626	77,282	80,935	84,589	88,243	91,896	96,279	100,663	105,046	109,429	113,815	47
48	74,894	78,611	82,327	86,043	89,759	93,478	97,938	102,398	106,858	111,319	115,780	48
49	76,162	79,942	83,721	87,502	91,282	95,063	99,597	104,135	108,670	113,206	117,745	49
50	77,429	81,272	85,117	88,960	92,804	96,646	101,259	105,873	110,484	115,096	119,709	50

**Approved By:** \_\_\_\_\_

**Fiscal Year 2007/2008  
Fire & Police Pay Plans**

Step ->	1	2	3	4	5	6	7	8	9	10	11	< Step Grade
F1	29,705	30,113	31,517	32,828	34,332	35,739	37,144	38,552	39,959	41,366	42,771	F1
F2	30,004	31,474	32,947	34,417	35,889	37,360	38,832	40,303	41,774	43,246	44,718	F2
F3	32,892	34,202	35,803	37,405	39,007	40,607	42,209	43,810	45,411	47,012	48,615	F3
F4	37,794	39,655	41,516	43,377	45,238	47,099	48,959	50,820	52,681	54,542	56,404	F4
F5	45,586	47,835	50,087	52,337	54,588	56,836	59,088	61,340	63,589	65,841	68,089	F5
F6	59,589	61,469	64,369	67,269	70,169	73,069	75,969	78,869	81,770	84,669	87,569	F6

P1	31,239	32,760	34,282	35,825	37,357	38,891	40,420	41,952	43,486			P1
P2	37,993	39,863	41,734	43,605	45,475	47,347	49,219	51,091	52,962			P2
P3	43,403	45,544	47,685	49,827	51,969	54,110	56,251	58,392	60,535			P3
P4	49,813	51,223	53,636	56,048	58,459	60,869	63,279	65,690	68,102			P4
P5	63,692	66,846	70,001	73,155	76,311	79,466	82,619	85,775	88,929			P5

**Approved By:** \_\_\_\_\_



# Glossary

**Accrual Basis** - A basis of accounting in which transactions are recognized at the time they are incurred, as opposed to when cash is received or spent.

**Activity**- Departmental efforts or organizational unit for performing a specific function which contribute to the achievement of a specific set of program objectives.

**Ad Valorem Taxes** - Commonly referred to as property taxes, are levied on both real and personal property according to the property's valuation and the tax rate.

**Allot**- To divide an appropriation into amounts which may be encumbered or expended during an allotment period.

**Annualize** - Taking changes that occurred mid-year and calculating their cost for a full year, for the purpose of preparing an annual budget.

**Appropriation** - A legal authorization to incur obligations and to make expenditures for specific purposes.

**Assessed Valuation** - The valuation set upon real estate and certain personal property by the Assessor as a basis for levying property taxes. Property Values for Chattanooga are established by Hamilton County.

**Assessment Ratio** - The ratio at which the tax rate is applied to the tax base.

**Asset** - Resources owned or held by a government which have monetary value.

**Attrition** - A method of achieving a reduction in personnel by not refilling the positions vacated through resignation, reassignment, transfer, retirement, or means other than layoffs.

**Authorized Positions** - Employee positions, which are authorized in the adopted budget, to be filled during the year.

**Available (Undesignated) Fund Balance** - This refers to the funds remaining from the prior year which are available for appropriation and expenditure in the current year.

**AZA** - American Zoological Association

**Base Budget** - Cost of continuing the existing levels of service in the current budget year.

**B.A.D.G.E** - Building Attitudes During Group Experiences

**Bond** - A long-term I.O.U. of promise to pay. It is a promise to repay a specified amount of money (the face amount of the bond) on a particular date (the maturity date). Bonds are primarily used to finance capital projects. The most common types of bonds are general obligation, revenue bonds, and special improvement district bonds.

**Bond Refinancing** - The payoff and re-issuance of bonds, to obtain better interest rates and/or bond conditions.

**Budget** - A plan of financial activity for a specified period of time (fiscal year or biennium) indicating all planned

## B - C

revenues and expenses for the budget period. The most common types of budgets are Line-Item Budget, Operating Budget, Performance Budget, Program Budget, and the Capital Improvements Program Budget (definitions of each are included in glossary).

**Budgetary Basis** - This refers to the basis of accounting used to estimate financing sources and uses in the budget. This generally takes one of three forms: GAAP, cash, or modified accrual.

**Budget Calendar** - The schedule of key dates which a government follows in the preparation and adoption of the budget.

**Budgetary Control** - The control or management of a government in accordance with the approved budget for the purpose of keeping expenditures within the limitations of available appropriations and resources.

**Capital Assets** - Assets of significant value and having a useful life of several years. Capital assets are also called fixed assets.

**Capital Budget** - The appropriation of bonds or operating revenue for improvements to facilities, and other infrastructure.

**Capital Improvements** - Expenditures related to the acquisition, expansion or rehabilitation of an element of the government's physical plant; sometimes referred to as infrastructure.

**Capital Improvements Program (CIP)** - A plan for capital outlay to be incurred each year over a fixed number of years to meet capital needs arising from the government's long-term needs.

**Capital Leases** - The liability associated with a capital lease is treated in essentially the same way as other types of long-term debt. Both the principal and interest portions of lease payments are recognized as expenditures in the period when they are due. In addition, GAAP directs that governmental funds report an expenditure equal to the net present value of the minimum lease payments at the inception of the capital lease, to reflect the commitment of financial resources associated with acquiring a leased-financed capital asset.

**Capital Outlay** - Fixed assets which have a value of more than \$5000 and have a useful economic lifetime of more than one year; or, assets of any value if the nature of the item is such that it must be controlled for custody purposes as a fixed asset.

**Capital Project** - Major construction, acquisition, or renovation activities which add value to a government's physical assets or significantly increase their useful life. Also called capital improvements.

**Capital Project Funds**- Capital Project Funds are used to account for the financial resources to be used for the acquisition or construction of major capital facilities (other than those financed by Proprietary Funds and Trust Funds).

**Capital Reserve** - An account used to segregate a portion of the government's equity to be used for future capital program expenditures. The amount of capital reserve is roughly equal to the government's annual equipment depreciation and an amount identified as being needed for future capital acquisition.

**Cash Basis** - A basis of accounting in which transactions are recognized only when cash is increased or decreased.

**CCHDO** - Chattanooga Community Housing Development Organization

**CCRC** - Chattanooga Community Resource Center

**CDRC** - Chattanooga Downtown Redevelopment Corporation

**Child Abuse** - Program offered by the Police Department. The Child Abuse Unit investigates child sexual abuse, child physical abuse and child neglect and any other cases that the supervision deems appropriate for the unit. They work very closely with the Child Advocacy Center, the Department of Children Services, other social agencies that promote children and the special child abuse prosecutor with the District Attorney's Office.

**CNE** - Chattanooga Neighborhood Enterprise

**COBRA** - Consolidated Omnibus Budget Reconciliation Act

**Collective Bargaining Agreement** - A legal contract between the employer and a verified representative of a recognized bargaining unit for specific terms and conditions of employment (e.g., hours, working conditions, salary, fringe benefits, and matters affecting health and safety of employees).

**Commodities** - Expendable items that are consumable or have a short life span. Examples include office supplies, gasoline, minor equipment, and asphalt.

**Component Unit** - A traditionally separate reporting entity for which the City may be financially accountable and, as such, should be included within the City's financial statements. The City (the primary government) is financially accountable if it appoints a voting majority of the organization's governing board and (1) it is able to impose its will on the organization or (2) there is a potential for the organization to provide specific financial benefit or to impose specific financial burden on the City.

**Constant or Real Dollars** - The presentation of dollar amounts adjusted for inflation to reflect the purchasing power of money as compared to a certain point in time in the past.

**Consumer Price Index (CPI)** - A statistical description of price levels provided by the U. S. Department of Labor. The index is used as a measure of the increase in the cost of living (i.e., economic inflation).

**Contingency** - A budgetary reserve set aside for emergencies or unforeseen expenditures not otherwise budgeted.

**Contractual Services** - Services rendered to a government by private firms, individuals, or other governmental agencies. Examples include utilities, rent, maintenance agreements, and professional consulting services.

**Cost-of-Living Adjustment (COLA)** - An increase in salaries to offset the adverse effect of inflation on compensation.

**CSO**- Combined Sewer Overflow

**CSR**- Customer service request associated with 311 call center

**D.A.R.E**- Drug Abuse Resistance Education program offered by the Police Department.

**Debt Ratio** - Ratios which provide measure of assessing debt load and ability to repay debt which play a part in the determination of credit ratings. They also are used to evaluate the City's debt position over time and against its own standards and policies. The five major debt ratios used by the City are Gross Debt per Capita, Debt per

## D - E

Personal Income, Debt to Full Value, Debt to Assessed Value, and Debt Services to Governmental Expenditures.

**Debt Service** - The cost of paying principal and interest on borrowed money according to a predetermined payment schedule. The major types of debt include Direct Obligation Debt; Self Supporting Debt; Outstanding Tax Supported Debt.

**Debt Service Fund** - Debt Service Funds are set up to receive dedicated revenues used to make principal and interest payments on the City debt. They are used to account for the accumulation of resources, for, and the payment of, general obligation and special assessment debt principal, interest and relation cost, except the debt service accounted for in the Special Revenue Funds, and Enterprise Funds.

**Dedicated Tax**- A tax levied to support a specific government program or purpose.

**Deficit** - The excess of an entity's liabilities over its assets or the excess of expenditures or expenses over revenues during a single accounting period.

**Department** - The basis organizational unit of government which is functionally unique in its delivery of services. The City of Chattanooga has ten departments: General Government; Executive Department; Finance & Administration; Police; Fire; Public Works; Parks & Recreation; Education, Arts, & Culture; Personnel; and Neighborhood Services.

**Depreciation** - Expiration in the service life of capital assets attributable to wear and tear, deterioration, action of the physical elements, inadequacy or obsolescence.

**Development Related Fees** - Those fees and charges generated by building, development and growth in a community. Included are building and street permits, development review fees, and zoning, platting and subdivision fees.

**Direct Debt** - The sum of the total bonded debt and any unfunded debt of the City for which the City has pledged its "full faith and credit" It does not include the debt of overlapping jurisdictions.

**Disbursement** - The expenditure of monies from an account.

**Distinguished Budget Presentation Awards Program** - A voluntary awards program administered by the Government Finance Officers Association to encourage governments to prepare effective budget documents.

**Division** - A group of homogeneous activities within a department, i.e. Memorial Auditorium, Civic Facilities Concessions, Tivoli Theatre, and Civic Facilities Administration make up the Civic Facilities division of the Education, Arts & Culture Department.

**Employee Benefits (or Fringes)** - Contributions made by a government to meet commitments or obligations for employee fringe benefits. Included are the government's share of costs for Social Security and the various pension, medical, and life insurance plans.

**Encumbrance** - The commitment of appropriated funds to purchase an item or service. To encumber funds means to set aside or commit funds for a specified future expenditure.

**Entitlements** - Payments to which local governmental units are entitled, pursuant to an allocation formula determined by the agency providing the monies, usually the state or the federal government.

**Enterprise Funds** - Enterprise Funds are used to account for operations including debt service (a) that are financed and operated in a manner similar to private businesses- where the intent of the government body is that the cost (expenses, including depreciation) of providing goods or services to the general public on a continuing basis is financed or recovered primarily through user charges; or (b) where the governing body has determined that periodic determination of revenues earned, expenses incurred, and/or net income is appropriate for capital maintenance, public policy, management control accountability, or other purposes. Our Enterprise funds include the Electric Power Board Fund, Interceptor Sewer System Fund, Solid Waste/Sanitation Fund, and Storm Water Fund.

**EPB** - Electric Power Board

**Expenditure** - The payment of cash on the transfer of property or services for the purpose of acquiring an asset, services or settling a loss.

**Expenses** - Charges incurred (whether paid immediately or unpaid) for operations, maintenance, interest or other charges.

**Fiscal Policy** - A government's policies with respect to revenues, spending, and debt management as these relate to government services, programs and capital investment. Fiscal policy provides an agreed-upon set of principles for the planning and programming of government budgets and their funding.

**Fiscal Year** - A twelve-month period designated as the operating year for accounting and budgeting purposes in an organization. The City of Chattanooga's fiscal year is July 1 to June 30.

**Fixed Assets** - Assets of long-term character that are intended to continue to be held or used, such as land, buildings, machinery, furniture, and other equipment.

**Full Faith and Credit** - A pledge of a government's taxing power to repay debt obligations.

**Full-time Equivalent (FTE)** - A part-time position converted to the decimal equivalent of a full-time position based on 2,080 hours per year. For example, a part-time typist working for 20 hours per week would be the equivalent to .5 of a full-time position.

**Function** - A group of related activities aimed at accomplishing a major service or regulatory program for which a government is responsible (e.g. The City of Chattanooga's functions are public safety, public works, general government, culture & recreation, general services, finance & administration).

**Fund** - A fiscal entity with revenues and expenses which are segregated for the purpose of carrying out a specific purpose or activity. Fund Structure consist of Governmental Funds (General, Special, Debt, and Capital); Proprietary Funds; Fiduciary Funds.

**Fund Balance** - The excess of the assets of a fund over its liabilities, reserves, and carryover.

**Generally Accepted Accounting Principles (GAAP)** - Uniform minimum standard for financial accounting and recording, encompassing the conventions, rules, and procedures that define accepted accounting principles.

**General Obligation Bonds (GO)** - This type of bond is backed by the full faith, credit and taxing power of the government.

**Goal** - A statement of broad direction, purpose or intent based on the needs of the community. A goal is general and timeless.

# I - O

**Grants** - A contribution by a government or other organization to support a particular function. Grants may be classified as either operational or capital, depending upon the grantee.

**Hourly** - An employee who fills a temporary or short-term position. Such employees provide contingency staffing for government operations during peak workloads, or to address temporary staffing need. Hourly employees are paid on a per hour basis, and receive limited benefits.

**Indirect Cost** - A cost necessary for the functioning of the organization as a whole, but which cannot be directly assigned to one service.

**Infrastructure** - The physical assets of a government (e.g., streets, water, sewer, public buildings and parks).

**Interfund Transfers** - The movement of monies between funds of the same governmental entity.

**Intergovernmental Revenue** - Funds received from federal, state and other local government sources in the form of grants, shared revenues, and payments in lieu of taxes.

**Internal Control** - A plan of organization under which employees' duties are so arranged and records and procedures so designed as to make it possible to exercise effective accounting control over assets, liabilities, revenues, and expenditures. Under such a system, the work of employees is subdivided so that no single employee performs a complete cycle of operations.

**Internal Service Charges** - The charges to user departments for internal services provided by another government agency, such as data processing, municipal service station and garage or insurance funded from a central pool.

**I.O.D.** - Injury-on-duty

**Lapsing Appropriation** - An appropriation made for a certain period of time, generally for the budget year. At the end of the specified period, any unexpected or unencumbered balance lapses or ends, unless otherwise provided by law.

**Levy** - To impose taxes for the support of government activities.

**LIHEAP**- Low Income Home Energy Assistance Program

**Line-item Budget** - A budget prepared along departmental lines that focuses on what is to be bought.

**Long-term Debt** - Debt with a maturity of more than one year after the date of issuance.

**MBWWTP** - Moccasin Bend Wastewater Treatment Plant

**Materials and Supplies** - Expendable materials and operating supplies necessary to conduct departmental operations.

**Modified Accrual** - Revenue is recognized in the accounting period when it becomes "susceptible" to accrual, that is, when it becomes measurable and available to finance expenditures of the fiscal period. Expenditures are recognized in the accounting period in which the fund liability is incurred, if measurable, except for unmatured interest on general long-term debt and certain similar accrued obligations which should be recognized when due.



**MPO** - Metropolitan Planning Organization

**MTAS** - Municipal Technical Advisory Service

**Net Budget** - The legally adopted budget less all interfund transfers and interdepartmental charges.

**Nominal Dollars** - The presentation of dollar amounts not adjusted for inflation. Adjusting for inflation would be done to reflect the real purchasing power of money today.

**Object of Expenditure** - An expenditure classification, referring to the lowest and most detailed level of classification, such as electricity, office supplies, asphalt, and furniture.

**Objective** - Something to be accomplished in specific, well-defined, and measurable terms and that is achievable within a specific time frame.

**Obligations** - Amounts which a government may be legally required to meet out of its resources. They include not only actual liabilities, but also encumbrances not yet paid.

**OAM** - Office of Asset Management.

**OMA** - Office of Multicultural Affairs

**OPR** - Office of Performance Review

**Operating Expenses Supplies** - The cost for personnel, materials and equipment required for a department to function.

**Operating Revenues** - Funds that the government receives as income to pay for ongoing operations. It includes such items as taxes, fees from specific services, interest earnings, and grant revenues. Operating revenues are used to pay for day-to-day services.

**Output Indicator** - A unit of work accomplished, without reference to the resources required to do the work (e.g., number of permits issued, number of refuse collections made, or number of burglary arrests made). Output indicators do not reflect the effectiveness or efficiency of the work performed.

**P.A.L.** - Police Athletic League

**Pay-as-you-go Basis** - A term used to describe a financial policy by which capital outlays are financed from current revenues rather than through borrowing.

**Performance Budget** - A budget wherein expenditures are based primarily upon measurable performance of activities and work programs.

**Performance Indicators** - Specific quantitative and qualitative measures of work performed as an objective of specific departments or programs.

**Performance Measure** - Data collected to determine how effective or efficient a program is in achieving its goals and objectives. There are four types of performance measures: input, output, outcome, and efficiency.

Input measures address the amount of resources used in providing a particular service (ex. dollars,

# P - S

employee-hours, etc.).

Output measures describe the activities undertaken in providing a service or carrying out a program (ex. # of emergency calls or the # of cases heard)

Outcome measures are used to evaluate the quality and effectiveness of public programs and services (ex. # of crimes committed per capita or \$ of property lost due to fire).

Efficiency measures relate inputs, or resources used, to units of output or outcome, and provide evidence of trends in productivity (employee hours per crime solved).

**Personal Services** - Expenditures for salaries, wages, and fringe benefits of a government's employees.

**Prior-Year Encumbrances** - Obligations from previous fiscal years in the form of purchase orders, contracts or salary commitments which are chargeable to an appropriation, and for which a part of the appropriation is reserved. They cease to be encumbrances when the obligations are paid or otherwise terminated.

**Program Performance Budget** - A method of budgeting whereby the services provided to the residents are broken down in identifiable service programs or performance units. A unit can be a department, a division, or a workgroup. Each program has an identifiable service or output and objectives to effectively provide the service. The effectiveness and efficiency of providing the service by the program is measured by performance indicators.

**Program Revenue (Income)** - Revenues earned by a program, including fees for services, licenses and permits, fees, and fines.

**PSC** - Public Service Commission

**Purpose** - A broad statement of the goals, in terms of meeting public service needs, that a department is organized to meet.

**Reserve** - An account used either to set aside budgeted revenues that are not required for expenditure in the current budget year or to earmark revenues for a specific future purpose.

**Resolution** - A special or temporary order of a legislative body; an order of a legislative body requiring less legal formality than an ordinance or statute.

**Resources** - Total amounts available for appropriation including estimated revenues, fund transfers, and beginning balances.

**Revenue** - Sources of income financing the operations of government.

**PILOT**- Payment in lieu of taxes

**Program** - A group of related activities performed by one or more organizational units for the purpose of accomplishing a function for which the government is responsible.

**Program Budget** - A budget which allocates money to the functions or activities of a government rather than to specific items of cost or to specific departments.

**Revenue Bond** - This type of bond is backed only by the revenues from the specific enterprise or project, such as a hospital or toll road.

**Service Lease** - A lease under which the lessor maintains and services the asset.

**Service Level** - Services or products which comprise actual or expected output of a given program. Focus is on results, not measures of workload.

**Site-based Budgeting** - A decentralized budget process whereby budget preparation and development are based on individual school (and department) sites.

**Source of Revenue** - Revenues are classified according to their source or point of origin.

**Special Revenue Fund**- These funds are used to account for revenues from specific taxes or other earmarked revenue sources which by law are designated to finance particular functions or activities of government

**SRO** - School Resource Officer

**SSO** - Sanitary Sewer Overflow

**Supplemental Appropriation** - An additional appropriation made by the governing body after the budget year or biennium has started.

**Supplemental Requests** - Programs and services which departments would like to have added (in priority order) over their target budget, or if revenue received is greater than anticipated.

**Target Budget** - Desirable expenditure levels provided to departments in developing the coming year's recommended budget. Based on the prior year's adopted budget, excluding one-time expenditures, projected revenues, and reserve requirements.

**Tax Levy** - The resultant product when the tax rate per one hundred dollars is multiplied by the tax base.

**Taxes** - Compulsory charges levied by a government for the purpose of financing services performed for the common benefit of the people. This term does not include specific charges made against particular persons or property for current or permanent benefit, such as special assessments.

**TOSHA** - Tennessee Occupational Safety and Health Administration

**Transfers In/Out** - Amounts transferred from one fund to another to assist in financing the services for the recipient fund.

**TRPA** - Tennessee Recreation and Parks Association

**Unencumbered Balance** - The amount of an appropriation that is neither expended nor encumbered. It is essentially the amount of money still available for future purposes.

**Unreserved Fund Balance** - The portion of a fund's balance that is not restricted for a specific purpose and is available for general appropriation.

**User Charges** - The payment of a fee for direct receipt of a public service by the party who benefits from the service.

**VAAP** - Enterprise South formerly Volunteer Army Ammunition Plant

**Variable Cost** - A cost that increases/decreases with increases/decreases in the amount of service provided such as the payment of a salary.





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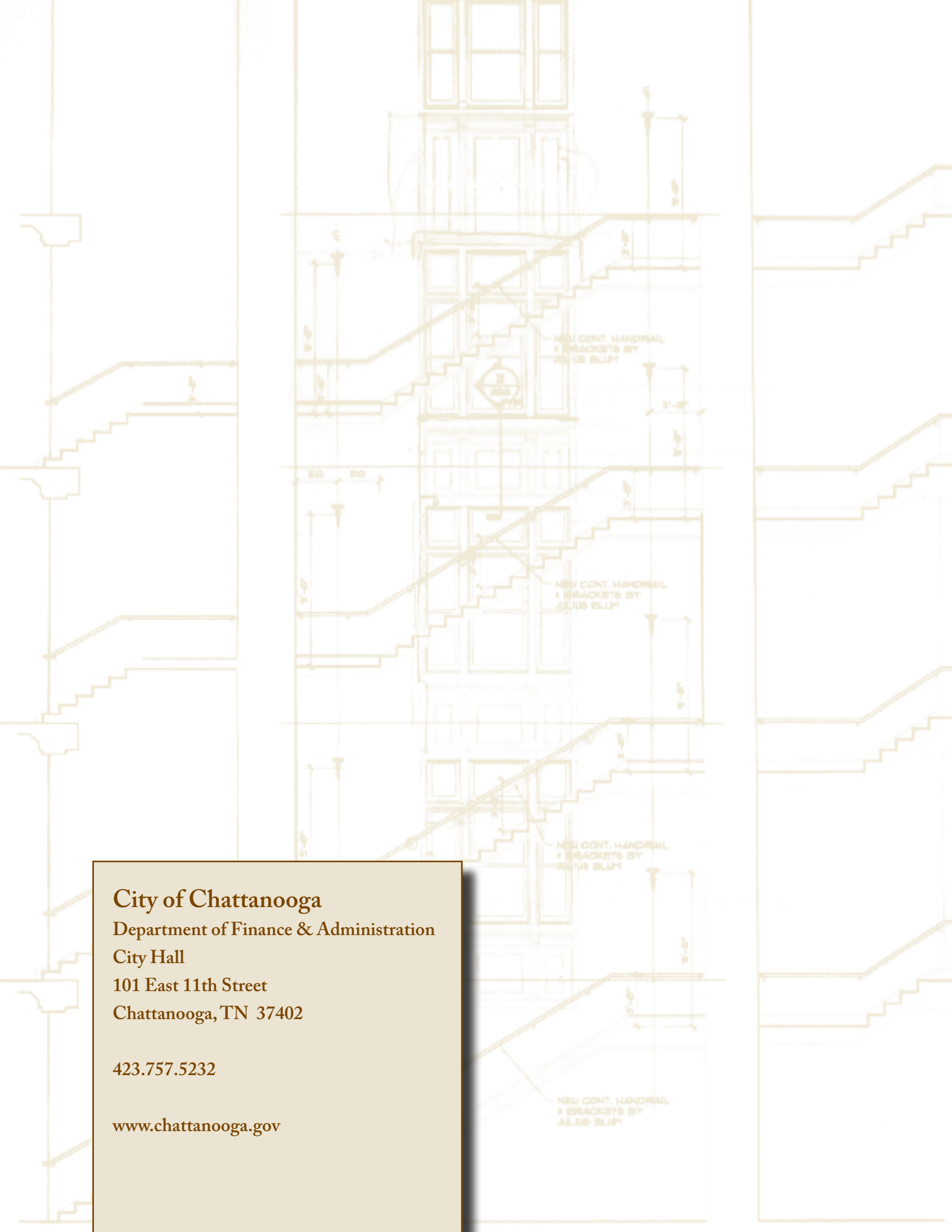
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