

Policies & Procedures

Budget Procedures

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

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

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

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

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

four (4) criteria that governmental budgets should meet:

A governmental budget should:

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

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

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

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

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

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

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

Budget and Finance Committee meeting.

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

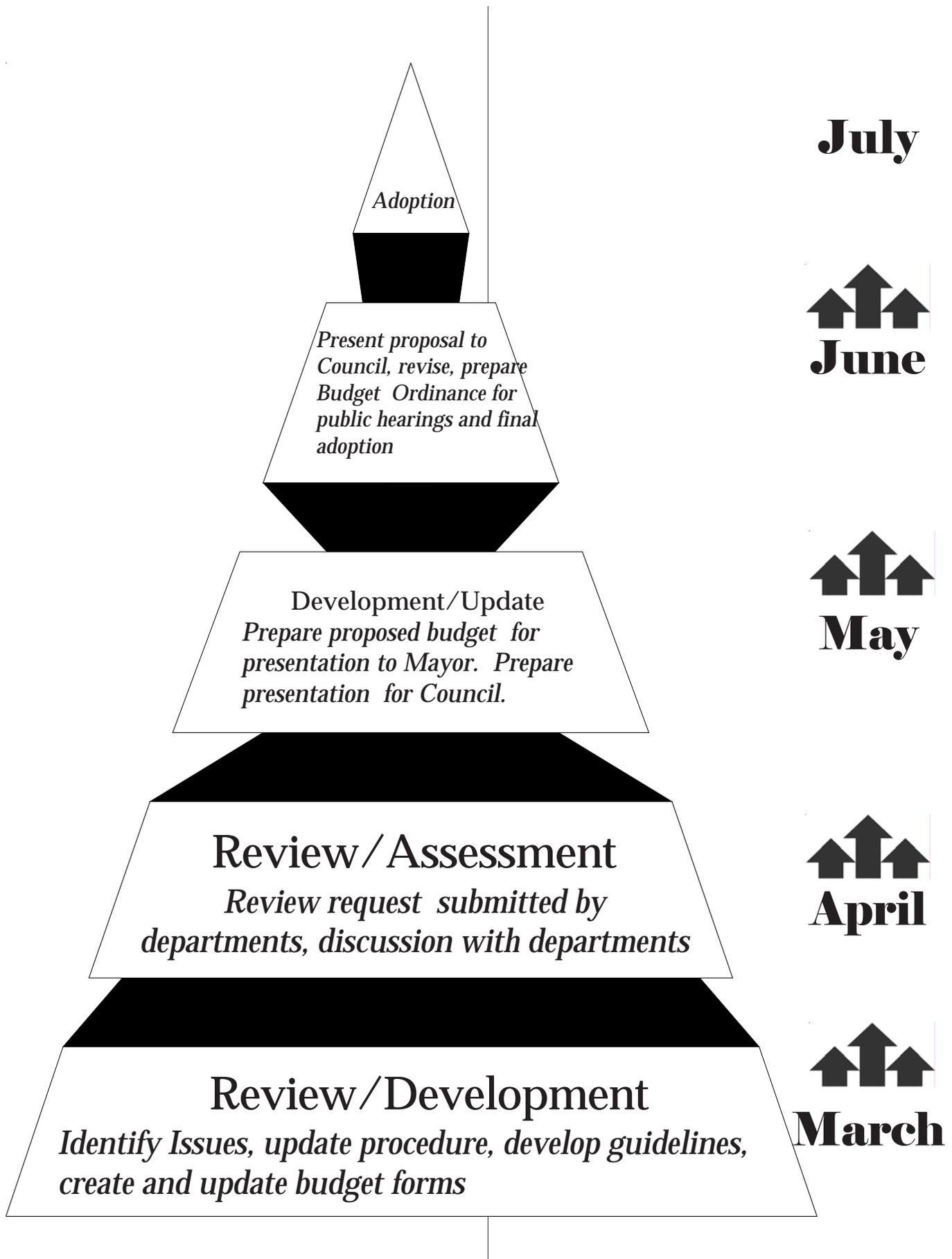
The City of Chattanooga's budget process has evolved into a comprehensive system. The process is being constantly upgraded to provide the best tool possible for the departments and agencies to work with and to produce a budget document that is easy to read and follow and at the same time complex enough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

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

The City Finance Officer is authorized to transfer budgeted amounts within divisions within the General Fund, but the authorization does not apply to funds other than the General Fund.

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

The Budget Pyramid Approach Model



S M T W T F S

January 2008

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

February 2008

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17 18 19 20 21 22 23
24 25 26 27 28 29

March 2008

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24 25 26 27 28 29 30
31

April 2008

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May 2008

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June 2008

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22 23 24 25 26 27 28
29 30

December

31 Target cut off for CY actuals on budget forms

January

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

February

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

March

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

April

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

May

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

June

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

July

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

October

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

S M T W T F S

July 2008

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August 2008

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September 2008

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October 2008

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November 2008

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December 2008

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Budget Policies

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

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

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

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

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

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

The following section outlines the budget policies adopted by the City Council for use in preparation of the City's FY 08/09 Operating Budget:

Budget Requests for FY 09 will be submitted on a line item (Account) basis. All departments should present budget request 0% growth. The adopted FY2008 budget is the baseline. Flexibility is allowed in how this is achieved through a combination of salary and operating costs. Generally, any growth in funding for a particular line item must be fully justified and will be at the expense of some other line item, barring a specific revenue source generated to cover the additional expense.

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

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

- a. Requests for one-time, unavoidable costs that are anticipated for FY 08/09 Budget will be included in the Additional Requests with justification.
- b. Requests for recurring unavoidable increases, including such items as street lighting, utilities, pension costs, health insurance, etc., will be included in the Maintain Budget Requests.

Personnel Issues:

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

- b. Maintain Requests will not include any requests for funding of additional personnel.
- c. Do not include funds for pay raises or pending reclassifications. All salary adjustments will be made by the Management & Budget Staff.
- d. Budget Requests for overtime must be from a zero base, consistent with overtime ordinances, and not justified by prior year experience only.
- e. If you plan to hire temporary workers, your budget estimate should include payroll taxes. Any hiring of contract employees must stand up to IRS scrutiny. Personnel has developed guidelines to assist in determining whether a person would be an employee or contract employee
- f. Temporary staffing should be budgeted under "Salaries & Wages."
- g. **NO INCREASE IN POSITIONS OR POSITION RECLASSIFICATIONS WILL BE CONSIDERED IN THE 2008-2009 BUDGET WITHOUT A CORRESPONDING REDUCTION/RECLASSIFICATION IN EXISTING POSITIONS RESULTING IN THE SAME OR REDUCED COSTS TO THE CITY.**
- h. Request for new and/or additional positions (including reclassifications) must be submitted to Personnel for review no later than Friday, February 15, 2008. The most up to date forms (JAQ, Classification Action Request) are available on the City's internet, intranet websites and by contacting Jean Smith at 757-4862.

Renewal & Replacement:

Budget Requests will include capital operating requirements to be funded from the amount appropriated for Renewal & Replacement of Equipment. Generally, a capital operating requirement has a useful life of less than 15 years and involves a cost less than \$25,000. Items with a longer useful life and greater cost will be included in the Capital Budget. We anticipate that the FY 08/09 budget will include funding for Renewal & Replacement in the amount of \$1,500,000.

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

gallon for unleaded gasoline and \$3.25 per gallon for diesel. During FY09, the fuel costs will fluctuate as the market rate changes.

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

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

Blue Cross Healthcare premium net of employee contribution:

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

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

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

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

FICA 6.20%
 Medicare 1.45%

Union Pensions:
 Operating Engineers \$1.30/hour

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

Budget Execution Guidance

1. Descriptions, Goals & Objectives, and Performance Measures for each activity for FY08 are available on the intranet. Please update, where necessary, for FY09 as they are included in the City's Comprehensive Annual Budget Report submitted to the Mayor and City Council as well as

the Government Finance Officer's Association. Please return updated Descriptions and Goals & Objectives information with the budget submission on March 13, 2008. Performance Measures are due back June 30, 2008

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

3. The budget submission will not be complete or considered if Descriptions, Goals & Objectives are not submitted timely as they will become part of the decision making process for budget approval in FY09.

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

Revenue Policies

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

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

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

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

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

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

The City will maintain a broad revenue base; that is, a

large number of widely diversified revenue sources will be established and maintained in order to distribute the revenue burden equitably and protect the City from short-term fluctuations in any one revenue source.

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

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

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

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

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

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

Cash Management & Investment Policy

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

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

These funds are accounted for by the City's Finance Division, as represented in the City of Chattanooga

Comprehensive Annual Financial Report and include:

2.1 Funds

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

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

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

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

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

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

4.3 Return on Investment. The City of Chattanooga's investment portfolio shall be designed with the objective of attaining a

market rate of return throughout budgetary and economic cycles, commensurate with the City's investment risk constraints and cash flow characteristics of the portfolio.

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

5.0 Delegation of Authority. Chattanooga City Charter

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

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

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

6.0 Ethics and Conflicts of Interest.

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

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

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

7.0 Authorized Financial Dealers and Institutions.

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

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

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

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

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

8.0 Authorized and Suitable Investments.

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

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

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

funding board)"

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

- (1) Corporate Bonds
- (2) Corporate Stocks
- (3) Foreign Government Obligations
- (4) Futures Contracts
- (5) Investments in Commodities
- (6) Real Estate
- (7) Limited Partnerships
- (8) Negotiable Certificates of Deposit

8.2 Reverse Repurchase Agreements.

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

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

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

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

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

- (1) If the Total Collateral Pool participants hold an aggregate of less than thirty percent (30%) of the total sum of deposits held in the State of

Tennessee by financial institutions, the collateral pledging level shall equal two hundred percent (200%).

- (2) If the Total Collateral Pool participants hold an aggregate of thirty percent (30%) or more of the total sum of deposits held in the State of Tennessee by financial institutions, the collateral pledging level shall equal one hundred fifteen percent (115%).
- (3) However, the collateral pledging level will be one hundred percent (100%) for any participant whose bank rating is equal to or greater than twenty-five (25) as determined from the most recent quarterly report published by Sheshunoff Information Services, Inc. (bank president's national peer group weighted rating). The collateral pledge level will be ninety percent (90%) if the participant meets the requirement in Rule 1700-4-1-.04(1)(b).

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

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

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

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

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

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

14.0 Internal Control

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

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

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

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

Schedules in the quarterly report should include the following:

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

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

Debt Policies

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

The City will not issue notes to finance operating deficits.

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

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

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

Reserve Policies

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

Accounting, Auditing, and Financial Reporting Policies

An independent audit will be performed annually.

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

The City will maintain a strong internal audit capability.

Capital Budget Policies

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

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

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

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

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

Legal Requirements

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

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

(1) Estimates of proposed expenditures for each department, board, office or other agency of the municipality, showing in addition, the expenditures for corresponding items for the last preceding fiscal year, projected expenditures for the current fiscal year and reasons for recommended departures from the current appropriation pattern in such detail as may be prescribed by the governing body. It is the intent of this subdivision that except for moneys expended pursuant to a project ordinance or accounted for in a proprietary type fund

or a fiduciary type fund which are excluded from the budget ordinance, all moneys received and expended by a municipality shall be included in a budget ordinance. Therefore, notwithstanding any other provision of law, no municipality may expend any moneys regardless of their source (including moneys derived from bond and long-term note proceeds, federal, state or private grants or loans, or special assessments), except in accordance with a budget ordinance adopted under this section or through a proprietary type fund or a fiduciary type fund properly excluded from the budget ordinance;

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

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

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

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

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

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

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



ORDINANCE NO. 12139

AN ORDINANCE, HEREINAFTER ALSO KNOWN AS “THE FISCAL YEAR 2008-2009 BUDGET ORDINANCE”, TO PROVIDE REVENUE FOR THE FISCAL YEAR BEGINNING JULY 1, 2008, AND ENDING JUNE 30, 2009, AND APPROPRIATING SAME TO THE PAYMENT OF EXPENSES OF THE MUNICIPAL GOVERNMENT; FIXING THE RATE OF TAXATION ON ALL TAXABLE PROPERTY IN THE CITY, AND THE TIME TAXES AND PRIVILEGES ARE DUE, HOW THEY SHALL BE PAID, WHEN THEY SHALL BECOME DELINQUENT; PROVIDING FOR INTEREST AND PENALTY ON DELINQUENT TAXES AND PRIVILEGES.

WHEREAS, Pursuant to and in compliance with the provisions of the Charter of the City of Chattanooga, Tennessee, the revenue has been estimated for operating the Municipal Government for the fiscal year 2008-2009 from all sources to be as follows:

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

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

LICENSES, PERMITS, ETC.

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

FINES, FORFEITURES, AND PENALTIES

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

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

REVENUES FROM OTHER AGENCIES

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

SERVICE CHARGES FOR CURRENT SERVICES

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

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

and,

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

NOW, THEREFORE,

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

SECTION 1. That for the purpose of raising revenue to operate the various departments, agencies, boards, commissions, offices, divisions or branches of the Municipal Government, and to pay the interest on and retire bonds of said City as they mature, there be and is hereby levied upon all taxable property within the City of Chattanooga, Tennessee, a tax for the year 2008 at a rate of \$2.202 upon every \$100.00 in assessed value of such taxable property; and to the extent applicable there is also levied a tax at the same rate upon every \$100.00 of Merchant and other Ad Valorem within the corporate limits of the City of Chattanooga, Tennessee.

SECTION 2. That the assessment made by the Assessor of Property of Hamilton County, Tennessee, and by the Tennessee Regulatory Agency for 2008 on all property located within the Corporate limits of the City of Chattanooga, Tennessee, be and is hereby adopted as the assessments of the City of Chattanooga.

SECTION 3. That the taxes herein levied on all taxable property within the corporate limits of the City of Chattanooga shall be due and payable at the office of the City Treasurer and Tax Collector OCTOBER 1, 2008, and shall become delinquent MARCH 1, 2009, after which date unpaid taxes shall bear interest at twelve percent (12%) per annum, and a penalty of six percent (6%) per annum, plus other penalties as provided by law, which shall be paid by the taxpayer; provided, that except for taxpayers receiving tax relief under T.C.A. Sections 67-5-702 through 67-5-705.

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

67, of the Tennessee Code Annotated, if paid on the same date as the respective and related return is filed.

SECTION 5. That the budgets of the various departments, agencies, boards, commissions, offices, divisions, or branches of Municipal Government for the fiscal year beginning July 1, 2008, are fixed as hereafter set out; and the amount so fixed for each is hereby appropriated out of the estimated revenue for said year for the use of that department, agency, board, commission, office, division, branch of government, to-wit:

GENERAL FUND APPROPRIATIONS

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

DEPARTMENT OF FINANCE & ADMINISTRATION

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

DEPARTMENT OF POLICE

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

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

DEPARTMENT OF FIRE

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

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

DEPARTMENT OF PARKS & RECREATION

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

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

DEPARTMENT OF PERSONNEL

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

DEPARTMENT OF NEIGHBORHOOD SERVICES & COMMUNITY DEVELOPMENT

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

DEPARTMENT OF EXECUTIVE BRANCH

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

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

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

GENERAL GOVERNMENT & SUPPORTED AGENCIES

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

	<u>FY07</u> Actual	<u>FY08</u> Projected	<u>FY09</u> Proposed
311 Call Center	425,833	426,012	520,341
City Court (Judicial) #1	341,961	361,214	353,376
City Court (Judicial) #2	331,256	330,041	353,323
Community Foundation Scholarships. A.O.	160,000	160,000	160,000
Community Impact Fund. A.O.	250,000	300,000	300,000
Contingency Fund	-	2,298,661	235,609
Debt Service Fund A.S.F.	11,567,051	9,392,174	12,166,456
Downtown Partnership A.O.	100,000	100,000	100,000
Election Expense	24,961	-	120,000
General Services			
Administration	239,776	264,320	308,378
Purchasing	868,134	666,922	726,448
Building Maintenance	555,579	690,670	806,665
Chatt Mobile Communication Services	457,898	465,288	465,584
Real Estate	43,894	43,950	28,946
Property Maintenance	25,462	45,206	33,700
CCRC Operations	4,022	3,750	3,750
Homeless Health Care Center A.O.	17,500	17,500	17,500
Human Services A.S.F.	1,333,477	1,333,477	1,333,477
Intergovernmental Relations	278,023	133,543	327,000
City Attorney's Office			
Administration	1,011,391	1,117,037	1,134,824
Liability Insurance Fund A.S.F.	2,173,000	800,000	400,000
Renewal & Replacement	1,948,649	2,700,000	700,000
Unemployment Insurance	45,024	49,000	50,000
Regional Planning Agency A.S.F.	942,817	942,817	990,007
Scenic Cities Beautiful A.S.F.	22,888	22,888	22,888
Tuition Assistance Program	17,952	16,500	20,000
Tennessee RiverPark A.O.	1,090,648	1,200,000	1,258,632
Finley Stadium	25,000	-	60,000
Railroad Authority. A.O.	20,000	20,000	55,794
Chatt. Community Resource Center	27,050	17,513	-
Connecting the Dots with Technology	57,097	29,985	-
Enterprise South Nature Park	82,076	168,034	190,150
Go Fest	25,000	25,000	25,000
Front Porch Alliance. A.O.	-	32,000	30,000
Stop The Madness. A.O.	100,000	100,000	-
Waterfront Management Agreement	40,000	-	-
Information Services	2,637,944	2,848,422	2,971,519
Telephone System	136,873	121,693	146,750
Telecommunication Operations	147,560	155,900	153,751
Internal Audit	436,416	488,852	499,419
Enterprise Center. A.O.	100,000	100,000	100,000
WTCL-TV-Channel 45 A.O.	<u>60,000</u>	<u>60,000</u>	<u>60,000</u>
TOTAL	\$45,647,083	\$49,283,859	\$ 36,758,592

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

	<u>FY07</u> <u>Actual</u>	<u>FY08</u> <u>Projected</u>	<u>FY09</u> <u>Proposed</u>
1108	MUNICIPAL GOLF COURSE FUND		
ESTIMATED REVENUE			
Pro Shop	\$144,852	\$158,217	\$163,074
Green Fees	767,834	763,565	821,482
Memberships	148,360	150,105	153,549
Cart Rentals	520,520	531,213	579,243
Food	71,387	79,562	85,027
Beverage	137,235	142,213	161,563
Property Rental	<u>3,600</u>	<u>3,600</u>	<u>0</u>
Total	\$1,793,788	\$1,828,475	\$1,963,938
APPROPRIATIONS			
Brainerd	849,368	751,754	920,310
Brown Acres	<u>917,116</u>	<u>899,176</u>	<u>1,043,628</u>
Total	\$1,766,484	\$1,650,930	\$1,963,938
1119	ECONOMIC DEVELOPMENT/EDUCATION FUND		
ESTIMATED REVENUE			
City – Only Sales Tax	\$10,566,227	\$11,351,755	\$11,465,273
TDZ – State Sales Tax	0	0	0
TDZ – County Sales Tax	<u>47,635</u>	<u>0</u>	<u>0</u>
Total	\$10,613,862	\$11,351,755	\$11,465,273
APPROPRIATIONS			
Economic Development Capital Projects	\$2,007,852	\$1,754,337	\$1,419,467
Appropriation to Capital from Fund Balance	0	1,090,663	0
Chatt African-American Chamber of Commerce	150,000	150,000	150,000
Chattanooga Chamber of Commerce	400,000	450,000	450,000
Chamber of Commerce Marketing-Enterprise South	0	0	75,000
Business Development Initiative	75,000	0	0
Chattanooga Opportunity Fund	0	0	0
Bank Charges	5,300	0	0
Lease Payments	8,651,150	6,773,104	9,970,806
Less: Chattanooga Lease Payment offset	(735,308)	(1,587,859)	(600,000)
Tourist Development –Debt Service	<u>47,635</u>	<u>0</u>	<u>0</u>
Total	\$10,601,629	\$8,630,245	\$11,465,273
2102	HUMAN SERVICES DEPARTMENT		
ESTIMATED REVENUE			
Federal – State Grants	\$12,134,532	\$10,957,507	\$11,085,154
City of Chattanooga	1,333,477	1,333,477	1,333,477
Interest Income	17,365	56,893	17,365
Donations & Other	96,635	86,639	73,000
Day Care Fees	99,662	89,340	86,653
Fund Balance	<u>259,576</u>	<u>244,815</u>	<u>123,645</u>
Total	\$13,941,247	\$12,768,671	\$12,719,294

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

2103

NARCOTICS FUND

ESTIMATED REVENUE

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

APPROPRIATIONS

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

2104

STATE STREET AID

ESTIMATED REVENUE

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

APPROPRIATIONS

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

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

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

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

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

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

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

5200 SOLID WASTE & SANITATION FUND

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

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

5300 WATER QUALITY MANAGEMENT FUND

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

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

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

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

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

SECTION 7(a). That all persons under the “City of Chattanooga Classification and Pay System” and covered by the “Pay Plans” on the effective date of this Ordinance shall receive pay within the appropriate range as designed in the City’s Pay Plan. The Mayor shall authorize pay for all persons not within the “City of Chattanooga Classification System” and not covered by the “Pay Plan”.

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

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

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

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

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

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

311 CALL CENTER

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

INTERNAL AUDIT/ PEFORMANCE REVIEW

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

INFORMATION SERVICES

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

TELECOMMUNICATIONS

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

GENERAL SERVICES ADMINISTRATION

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

PURCHASING

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

CITY HALL / ANNEX MAINTENANCE

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

DEVELOPMENT RESOURCE CENTER

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

CHATTANOOGA MOBILE COMMUNICATION SERVICES

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

MUNICIPAL GARAGE – AMNICOLA

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

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

MUNICIPAL GARAGE – 12TH STREET

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

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

MUNICIPAL GAS STATION

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

DEPARTMENT OF FINANCE & ADMINISTRATION

FINANCE OFFICE

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

CITY TREASURER

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

OFFICE OF CITY COURT CLERK

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

POLICE DEPARTMENT

SWORN

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

NON-SWORN

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

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

FIRE DEPARTMENT

SWORN

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

NON-SWORN

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

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

DEPARTMENT OF PUBLIC WORKS

ADMINISTRATION

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

CITY WIDE SERVICES

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

MUNICIPAL FORESTRY

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

EMERGENCY

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

ENGINEERING

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

LAND DEVELOPMENT OFFICE

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

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

SEWER CONSTRUCTION & MAINTENANCE

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

STREET CLEANING

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

TRAFFIC CONTROL

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

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

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

TRAFFIC ENGINEERING

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

BRUSH & TRASH

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

TRASH FLASH

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

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

GARBAGE COLLECTION

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

SOLID WASTE FUND POSITIONS

SANITARY FILLS

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

WOOD RECYCLE

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

RECYCLE

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

WATER QUALITY MANAGEMENT ADMINISTRATION

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

WATER QUALITY MANAGEMENT OPERATIONS

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

WATER QUALITY CONSTRUCTION

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

STATE STREET AID

STREET MAINTENANCE

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

DEPARTMENT OF PARKS AND RECREATION

ADMINISTRATION

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

PUBLIC INFORMATION

C04017	1	Public Relations Coordinator 1		15	B
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OUTDOOR CHATTANOOGA

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

SKATE PARK

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

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

FITNESS CENTER

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

OUTVENTURE

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

CHAMPION'S CLUB

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

AQUATICS

C00421	1	Aquatics Program Coordinator		16	B
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THERAPEUTIC RECREATION

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

PARKS & ATHLETIC FIELDS

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

TENNESSEE RIVERPARK - DOWNTOWN

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

BUILDINGS & STRUCTURES

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

CAROUSEL OPERATIONS

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

PARKS & FACILITIES

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

LANDSCAPE

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

TENNESSEE RIVERPARK SECURITY

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

CITY-WIDE SECURITY

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

ATHLETIC FACILITIES

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

CHATTANOOGA ZOO

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

DEPARTMENT OF PERSONNEL

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

WELLNESS INITIATIVE

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

EMPLOYEE BENEFITS OFFICE

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

DEPARTMENT OF NEIGHBORHOOD SERVICES & COMMUNITY DEVELOPMENT

ADMINISTRATION

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

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

CODES, COMMUNITY SERVICES & NEIGHBORHOOD RELATIONS

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

GRANTS ADMINISTRATION

C04086	1	Project Specialist		14	B
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COMMUNITY DEVELOPMENT

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

EXECUTIVE DEPARTMENT OF THE MAYOR

ADMINISTRATION

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

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

OFFICE OF FAITH BASED INITIATIVES

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

OFFICE OF MULTICULTURAL AFFAIRS

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

DEPARTMENT OF EDUCATION, ARTS, & CULTURE

ADMINISTRATION

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

MEMORIAL AUDITORIUM

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

TIVOLI THEATRE

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

CIVIC FACILITIES ADMINISTRATION

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

NORTH RIVER CIVIC CENTER

C04026	1	Community Facilities Supv	13	B
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EASTGATE CENTER

C04026	1	Community Facilities Supv	13	B
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HERITAGE HOUSE

C04039	1	Cultural Arts Coordinator	10	B
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DEPARTMENT OF HUMAN SERVICES

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

NR - Positions Not Rated in the Classification System

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

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

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

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

SECTION 9(a). That the City Finance Officer is authorized to pay a uniform and equipment maintenance allowance of five hundred dollars (\$500.00) for all sworn police officers and firefighters as of July 1, 2008, except for those new employees who have received from the city a new uniform since July 1, 2007. Further, the City Finance Officer is authorized to pay a supplemental tool allowance of two hundred dollars (\$200.00) for certain employees as set forth in Resolution No. 18381, dated December 5, 1989, as amended; and is authorized to pay a supplemental uniform allowance of two hundred fifty dollars

(\$250.00) for City Court Officers. It shall be the duty of employees receiving these supplements to use the funds for the specified purpose and retain receipts to that effect.

SECTION 9(b). That the City Finance Officer is authorized to match the total salaries of all participants in the Fire and Police Pension Fund with a contribution from the General Fund not to exceed twenty three and thirteen one hundredth percent (23.13%).

SECTION 9(c). That the City Finance Officer is authorized to contribute to the General Pension Plan an amount equal to six and thirty-one one hundredth percent (6.31%) of all participants' salaries as specified in the most recent actuarial study.

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

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

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

SECTION 12. That for employees called to active duty during a National Emergency such as, but not limited to, the War on Terrorism or an Iraq Conflict, shall be paid the difference that their City pay exceeds their total military base pay, up to \$850.00 per month, from the time called to active duty until relieved from active duty status or until June 30, 2009, whichever occurs first. Payments beyond the current fiscal year shall be subject to future appropriations by City Council. The City Finance Officer be and is authorized to appropriate the necessary money from other available funds. The difference in pay shall be calculated without regard to any payment of combat pay.

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

If the City's medical insurance provider will extend medical coverage to families affected by the call-up of reservists in response to the current National Emergency beyond the customary six (6) month period, the

City shall pay the employers share of the premium for any employee called-up to active duty. The employee's share of the coverage shall remain the responsibility of the employee and may be paid in the most convenient method by the employee. During the time of active duty, the employee may request the City to make such payments on his/her behalf and reconcile the amounts paid upon his/her return to City employment.

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

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

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

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

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

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

SECTION 19. That if any section, sentence, word or figures contained in this Ordinance should be declared invalid by a final decree of a Court of competent jurisdiction, such holding shall not affect the remaining sentences, sections, words or figures contained in this Ordinance, but the same shall remain in full force and effect.

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

PASSED on Second and Final Reading

_____ June 17 _____, 2008.

_____ Linda Bennett /S/
CHAIRPERSON

APPROVED: X DISAPPROVED: _____

DATE: _____ June 20 _____, 2008

_____ Ron Littlefield /S/
MAYOR

RLN/DWM/add

