

CITY OF CHATTANOOGA, TENNESSEE

SCHEDULE OF REQUIRED SUPPLEMENTARY INFORMATION
PUBLIC EMPLOYEE RETIREMENT SYSTEMS
SCHEDULE OF FUNDING PROGRESS
June 30, 2009

Actuarial Valuation Date	Actuarial Value of Assets	Actuarial Accrued Liability (AAL) - Entry Age	Unfunded AAL (UAAL)	Funded Ratio	Covered Payroll	UAAL as a Percentage of Covered Payroll
CITY OF CHATTANOOGA ADMINISTERED PLANS						
General Pension Plan						
January 1, 2009	\$ 220,035,854	\$ 255,973,845	\$ 35,937,991	86.00%	\$ 59,645,747	60.25%
January 1, 2008	241,197,693	231,841,794	(9,355,899)	104.00%	56,581,858	-16.54%
January 1, 2007	227,026,979	219,030,651	(7,996,328)	103.70%	54,545,300	-14.66%
January 1, 2006	214,548,519	209,643,031	(4,905,488)	102.30%	54,636,392	-8.98%
January 1, 2005	206,837,961	198,874,444	(7,963,517)	104.00%	53,531,483	-14.88%
January 1, 2004	200,844,363	180,133,668	(20,710,695)	111.50%	53,322,027	-38.84%
Firemen's and Policemen's Insurance and Pension Fund						
January 1, 2009	\$ 250,144,973	\$ 327,638,030	\$ 77,493,057	76.35%	\$ 34,715,838	223.22%
January 1, 2008	256,179,955	316,806,281	60,626,326	80.86%	33,237,063	182.41%
January 1, 2007	242,325,471	304,151,880	61,826,409	79.67%	31,983,375	193.31%
January 1, 2006	230,585,330	292,658,620	62,073,320	78.79%	32,010,229	193.92%
January 1, 2005	213,205,883	267,070,330	53,864,447	79.83%	31,869,770	169.01%
January 1, 2004	205,955,526	254,328,956	48,373,430	80.98%	30,981,336	156.14%
Other Postemployment Benefits						
July 1, 2008	\$ 4,539,440	\$ 192,053,979	\$ 187,514,539	2.36%	\$ 78,155,219	239.93%
July 1, 2006	-	228,471,342	228,471,342	0.00%	80,882,959	282.47%
ELECTRIC POWER BOARD						
Pension Plan						
August 1, 2008	\$ 30,645,000	\$ 36,740,000	\$ 6,095,000	83.40%	\$ 24,276,000	25.10%
August 1, 2007	30,421,000	33,680,000	3,259,000	90.30%	24,234,000	13.50%
August 1, 2006	25,580,000	25,580,000	-	100.00%	22,743,000	0.00%
August 1, 2005	28,551,000	28,551,000	-	100.00%	22,438,000	0.00%
August 1, 2004	25,990,000	25,990,000	-	100.00%	20,502,000	0.00%
August 1, 2003	27,296,000	27,296,000	-	100.00%	20,081,000	0.00%
Other Postemployment Benefits						
July 1, 2008	\$ 14,675,000	\$ 26,264,000	\$ 11,589,000	55.80%	\$ 24,325,000	47.60%
July 1, 2007	14,721,000	24,857,000	10,136,000	59.20%	24,234,000	41.80%
July 1, 2006	12,684,000	28,838,000	16,154,000	44.00%	22,743,000	71.00%

CITY OF CHATTANOOGA, TENNESSEE

SCHEDULE OF REQUIRED SUPPLEMENTAL INFORMATION
 PUBLIC EMPLOYEE RETIREMENT SYSTEMS
 SCHEDULE OF EMPLOYER CONTRIBUTIONS
 June 30, 2009

CITY OF CHATTANOOGA ADMINISTERED PLANS

Year Ended June 30	<u>General Pension Plan</u>		<u>Firemen's and Policemen's Insurance and Pension Fund</u>		<u>Other Postemployment Benefits</u>	
	<u>Annual Required Contribution</u>	<u>Percentage Contributed</u>	<u>Annual Required Contribution</u>	<u>Percentage Contributed</u>	<u>Annual Required Contribution</u>	<u>Percentage Contributed</u>
2009	3,351,000	100.0%	7,686,489	108.5%	\$17,921,571	44.28%
2008	3,502,000	100.0%	7,504,469	99.0%	20,360,866	53.24%
2007	3,786,128	100.0%	7,540,220	89.0%	N/A	N/A
2006	3,518,054	98.7%	6,454,038	99.5%	N/A	N/A
2005	2,096,333	120.8%	6,073,138	101.6%	N/A	N/A
2004	2,168,721	104.4%	5,636,207	100.8%	N/A	N/A
2003	974,113	41.5%	4,440,048	102.3%	N/A	N/A

The information presented in the required supplementary schedules was determined as part of the actuarial valuations at the dates indicated. Additional information as of the latest actuarial valuation follows.

	<u>General Pension Plan</u>	<u>Firemen's and Policemen's Insurance and Pension Fund</u>	<u>Other Postemployment Benefits</u>
Valuation date	1/1/2009	1/1/2009	7/1/2008
Actuarial cost method	Entry Age	Entry Age	Entry Age
Amortization method	Level Dollar	Level Percent	Level Dollar
Remaining amortization period	30 Years Open	30 Years Remaining	30 Years Open
Asset valuation method	Market value, as adjusted	Market value, as adjusted	Market value
Actuarial assumptions:			
Investment rate of return	7.75%	8.00%	5.50%
Projected salary increases	4.50% - 5.50%	3.25%	3.00% - 8.50%
Includes inflation at	3.00%	3.00%	3.00%
Cost-of-living adjustments	3.00%	3.00%	3.00%

NONMAJOR GOVERNMENTAL FUNDS

SPECIAL REVENUE FUNDS

These are the operating funds which are restricted as to use by the federal or state governments and special purpose funds established by the City Council.

Public Library Fund accounts for revenues and expenditures of the Chattanooga-Hamilton County Bicentennial Library.

Downtown Development Fund accounts for revenues and expenditures associated with improvements to the Downtown area.

Human Services Program Fund accounts for revenues and expenditures associated with various grants and donations for specific programs administered by the City.

Narcotics Program Fund accounts for drug fines and grants received and usage of those monies to further drug education and investigations.

State Street Aid Fund accounts for revenues and expenditures of the City's share of state gasoline taxes. State law requires that gasoline taxes be used to maintain streets.

Community Development Fund accounts for Community Development Block Grant funds received from the federal government for the purpose of enhancing the economic condition and meeting various types of housing needs of low-to-moderate income residents of the City.

Hotel/Motel Tax Fund accounts for revenues and expenditures of the City's hotel/motel privilege tax. The City ordinance requires that hotel/motel taxes be used to develop and implement public improvements in the downtown and waterfront areas.

River Pier Garage Fund accounts for revenues and expenditures of the River Pier Garage near the waterfront area.

DEBT SERVICE FUND

Debt Service Fund accounts for the accumulation of resources for, and payment of, general long-term obligations.

PERMANENT FUND

Library Endowment Fund accounts for several nonexpendable gifts to the Chattanooga-Hamilton County Bicentennial Library. The library board makes investment decisions related to the endowment fund. Earnings on the fund are used solely to purchase books.

CITY OF CHATTANOOGA, TENNESSEE

NONMAJOR GOVERNMENTAL FUNDS

COMBINING BALANCE SHEET

June 30, 2009

	Special Revenue								Debt Service	Permanent Library Endowment	Total Nonmajor Governmental Funds	
	Public Library	Downtown Development	Human Services Program	Narcotics Program	State Street Aid	Community Development	Hotel/Motel Tax	River Pier Garage				Total
ASSETS												
Cash and cash equivalents	\$ 1,332,595	\$ 11,780	\$ 1,090,476	\$ 1,769,732	\$ 364,456	\$ 1,138,705	\$ (32,536)	\$ 50,894	\$ 5,726,102	\$ 7,867,218	\$ 95,728	\$ 13,689,048
Investments	54,960	-	-	-	379,000	2,191,905	880,000	-	3,505,865	548,372	2,818,085	6,872,322
Accounts receivable	2,079	-	47,552	2,247	1,458	829	36	18,327	72,528	1,606	-	74,134
Due from other funds	-	-	-	-	-	-	-	-	-	507,807	-	507,807
Due from other governments	-	-	1,961,148	-	756,894	992,884	679,438	-	4,390,364	-	-	4,390,364
Total assets	\$ 1,389,634	\$ 11,780	\$ 3,099,176	\$ 1,771,979	\$ 1,501,808	\$ 4,324,323	\$ 1,526,938	\$ 69,221	\$ 13,694,859	\$ 8,925,003	\$ 2,913,813	\$ 25,533,675
LIABILITIES AND FUND BALANCES												
LIABILITIES												
Accounts payable and accrued liabilities	\$ 120,982	\$ -	\$ 678,805	\$ 849,848	\$ 127,467	\$ 156,992	\$ -	\$ -	\$ 1,934,094	\$ -	\$ -	\$ 1,934,094
Deferred revenue	2,232	-	9,921	-	366,146	732,732	360,573	-	1,471,604	-	-	1,471,604
Due to other governments	297	-	-	-	-	-	-	-	297	-	-	297
Due to other funds	-	-	-	-	-	5,126	1,520,829	-	1,525,955	-	-	1,525,955
Total liabilities	123,511	-	688,726	849,848	493,613	894,850	1,881,402	-	4,931,950	-	-	4,931,950
FUND BALANCES												
Reserved for:												
Encumbrances	6,120	-	181,971	39,523	-	81,160	-	-	308,774	-	-	308,774
Library endowment	-	-	-	-	-	-	-	-	-	-	2,877,108	2,877,108
Debt service escrow	-	-	-	-	-	-	-	-	-	550,000	-	550,000
Unreserved, designated for:												
Debt service	-	-	-	-	-	-	-	-	-	8,375,003	-	8,375,003
Other long-term liabilities	-	-	562,100	-	-	-	-	-	562,100	-	-	562,100
Unreserved - undesignated	1,260,003	11,780	1,666,379	882,608	1,008,195	3,348,313	(354,464)	69,221	7,892,035	-	36,705	7,928,740
Total fund balances (deficits)	1,266,123	11,780	2,410,450	922,131	1,008,195	3,429,473	(354,464)	69,221	8,762,909	8,925,003	2,913,813	20,601,725
Total liabilities and fund balances	\$ 1,389,634	\$ 11,780	\$ 3,099,176	\$ 1,771,979	\$ 1,501,808	\$ 4,324,323	\$ 1,526,938	\$ 69,221	\$ 13,694,859	\$ 8,925,003	\$ 2,913,813	\$ 25,533,675

CITY OF CHATTANOOGA, TENNESSEE

NONMAJOR GOVERNMENTAL FUNDS

COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
Year Ended June 30, 2009

	Special Revenue								Debt Service	Permanent Library Endowment	Total Nonmajor Governmental Funds	
	Public Library	Downtown Development	Human Services Program	Narcotics Program	State Street Aid	Community Development	Hotel/Motel Tax	River Pier Garage				Total
REVENUES												
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,893,990	\$ -	\$ 3,893,990	\$ -	\$ -	\$ 3,893,990
Intergovernmental	2,649,264	-	12,296,621	78,335	4,114,584	3,490,890	-	-	22,629,694	1,286,950	-	23,916,644
Charges for services	-	-	46,484	-	-	-	-	240,244	286,728	-	-	286,728
Investment income	39,493	-	4,264	4,409	23,715	19,429	47,220	-	138,530	367	(379,957)	(241,060)
Contributions and donations	24,142	-	75,875	1,000	3,000	-	-	-	104,017	-	-	104,017
Miscellaneous	328,661	-	8,869	289,304	-	623,926	-	-	1,250,760	-	-	1,250,760
Total revenues	<u>3,041,560</u>	<u>-</u>	<u>12,432,113</u>	<u>373,048</u>	<u>4,141,299</u>	<u>4,134,245</u>	<u>3,941,210</u>	<u>240,244</u>	<u>28,303,719</u>	<u>1,287,317</u>	<u>(379,957)</u>	<u>29,211,079</u>
EXPENDITURES												
General government	5,544,103	2,135	-	-	-	-	105,781	157,409	5,809,428	-	97,093	5,906,521
Public safety	-	-	-	175,993	-	-	-	-	175,993	-	-	175,993
Public works	-	-	-	-	4,521,953	-	-	-	4,521,953	-	-	4,521,953
Social services	-	-	14,095,542	-	-	3,617,449	-	-	17,712,991	-	-	17,712,991
Debt service	-	-	-	-	-	-	-	-	-	15,924,733	-	15,924,733
Capital outlay/fixed assets	55,229	-	45,844	288,768	10,865	310	-	-	401,016	-	-	401,016
Total expenditures	<u>5,599,332</u>	<u>2,135</u>	<u>14,141,386</u>	<u>464,761</u>	<u>4,532,818</u>	<u>3,617,759</u>	<u>105,781</u>	<u>157,409</u>	<u>28,621,381</u>	<u>15,924,733</u>	<u>97,093</u>	<u>44,643,207</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(2,557,772)</u>	<u>(2,135)</u>	<u>(1,709,273)</u>	<u>(91,713)</u>	<u>(391,519)</u>	<u>516,486</u>	<u>3,835,429</u>	<u>82,835</u>	<u>(317,662)</u>	<u>(14,637,416)</u>	<u>(477,050)</u>	<u>(15,432,128)</u>
OTHER FINANCING SOURCES (USES)												
Transfers in	2,640,000	-	1,333,477	-	-	-	-	-	3,973,477	14,637,416	-	18,610,893
Transfers out	-	-	-	(280,665)	-	(522,988)	(5,265,313)	-	(6,068,966)	-	-	(6,068,966)
Total other financing sources (uses)	<u>2,640,000</u>	<u>-</u>	<u>1,333,477</u>	<u>(280,665)</u>	<u>-</u>	<u>(522,988)</u>	<u>(5,265,313)</u>	<u>-</u>	<u>(2,095,489)</u>	<u>14,637,416</u>	<u>-</u>	<u>12,541,927</u>
Net change in fund balance	<u>82,228</u>	<u>(2,135)</u>	<u>(375,796)</u>	<u>(372,378)</u>	<u>(391,519)</u>	<u>(6,502)</u>	<u>(1,429,884)</u>	<u>82,835</u>	<u>(2,413,151)</u>	<u>-</u>	<u>(477,050)</u>	<u>(2,890,201)</u>
FUND BALANCE, beginning	<u>1,183,895</u>	<u>13,915</u>	<u>2,786,246</u>	<u>1,294,509</u>	<u>1,399,714</u>	<u>3,435,975</u>	<u>1,075,420</u>	<u>(13,614)</u>	<u>11,176,060</u>	<u>8,925,003</u>	<u>3,390,863</u>	<u>23,491,926</u>
FUND BALANCE (DEFICIT), ending	<u>\$ 1,266,123</u>	<u>\$ 11,780</u>	<u>\$ 2,410,450</u>	<u>\$ 922,131</u>	<u>\$ 1,008,195</u>	<u>\$ 3,429,473</u>	<u>\$ (354,464)</u>	<u>\$ 69,221</u>	<u>\$ 8,762,909</u>	<u>\$ 8,925,003</u>	<u>\$ 2,913,813</u>	<u>\$ 20,601,725</u>

DISCRETELY PRESENTED COMPONENT UNITS

Discretely presented component units are entities that are legally separate from the City, but the City is considered to be financially accountable for these entities. These entities are presented in the same manner as Proprietary Funds.

Chattanooga Metropolitan Airport Authority accounts for the operations of the Chattanooga Metropolitan Airport.

Chattanooga Area Regional Transit Authority (CARTA) accounts for the operations of the mass transit system for the Chattanooga Metropolitan Area.

Chattanooga Downtown Redevelopment Corporation accounts for projects in the southside of Chattanooga funded by lease rental revenue bonds. Projects included are construction of the Convention and Trade Center expansion, Development Resource Center, a parking garage and the Chattanooga (a residential conference facility). Operations include the Chattanooga hotel and parking garage.

CITY OF CHATTANOOGA, TENNESSEE

COMPONENT UNITS

COMBINING STATEMENT OF REVENUES, EXPENSES AND
CHANGES IN NET ASSETS
Year Ended June 30, 2009

	Chattanooga Metropolitan Airport Authority	CARTA	Chattanooga Downtown Redevelopment Corporation	Total
OPERATING REVENUES				
Charges for services	\$ 7,319,562	\$ 6,289,314	\$ 15,544,319	\$ 29,153,195
Other	-	214,248	-	214,248
Total operating revenues	<u>7,319,562</u>	<u>6,503,562</u>	<u>15,544,319</u>	<u>29,367,443</u>
OPERATING EXPENSES				
Airport operations	4,870,349	-	-	4,870,349
CARTA operations	-	15,138,052	-	15,138,052
CDRC operations	-	-	9,532,070	9,532,070
Management fees	233,453	-	406,020	639,473
Maintenance	168,547	-	-	168,547
Depreciation and amortization	<u>3,425,959</u>	<u>5,674,181</u>	<u>329,881</u>	<u>9,430,021</u>
Total operating expenses	<u>8,698,308</u>	<u>20,812,233</u>	<u>10,267,971</u>	<u>39,778,512</u>
OPERATING INCOME (LOSS)	<u>(1,378,746)</u>	<u>(14,308,671)</u>	<u>5,276,348</u>	<u>(10,411,069)</u>
NONOPERATING REVENUES (EXPENSES)				
Intergovernmental revenue	-	6,777,677	-	6,777,677
Investment income	228,137	3,274	673,896	905,307
Interest expense	(491,530)	(16,793)	(6,553,221)	(7,061,544)
Other income (expense)	<u>1,383,654</u>	<u>-</u>	<u>-</u>	<u>1,383,654</u>
Total nonoperating revenues (expenses)	<u>1,120,261</u>	<u>6,764,158</u>	<u>(5,879,325)</u>	<u>2,005,094</u>
INCOME (LOSS) BEFORE CONTRIBUTIONS	(258,485)	(7,544,513)	(602,977)	(8,405,975)
Capital contributions	<u>8,492,531</u>	<u>11,407,525</u>	<u>-</u>	<u>19,900,056</u>
CHANGE IN NET ASSETS	8,234,046	3,863,012	(602,977)	11,494,081
Net assets, beginning	<u>62,279,414</u>	<u>26,553,306</u>	<u>3,674,248</u>	<u>92,506,968</u>
Net assets, ending	<u>\$ 70,513,460</u>	<u>\$ 30,416,318</u>	<u>\$ 3,071,271</u>	<u>\$ 104,001,049</u>

CITY OF CHATTANOOGA, TENNESSEE
COMBINING STATEMENT OF CASH FLOWS
COMPONENT UNITS
Year Ended June 30, 2009

	Chattanooga Metropolitan Airport Authority	CARTA	Chattanooga Downtown Redevelopment Corporation	Total
CASH FLOWS FROM OPERATING ACTIVITIES				
Receipts from customers and users	\$ 7,357,860	\$ 6,377,254	\$ 15,934,419	\$ 29,669,533
Payments to suppliers	(5,167,703)	(4,508,739)	(4,539,647)	(14,216,089)
Payments to employees	-	(10,471,559)	-	(10,471,559)
Cost of services	-	-	(5,433,689)	(5,433,689)
Net cash provided by (used in) operating activities	<u>2,190,157</u>	<u>(8,603,044)</u>	<u>5,961,083</u>	<u>(451,804)</u>
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES				
Intergovernmental payments received	-	6,777,677	-	6,777,677
Net cash provided by noncapital financing activities	<u>-</u>	<u>6,777,677</u>	<u>-</u>	<u>6,777,677</u>
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES				
Proceed from capital debt	6,600,000	-	-	6,600,000
Principal paid on capital debt	(12,667,831)	-	(2,910,000)	(15,577,831)
Payments to primary government	-	(51,895)	-	(51,895)
Principal received on capital lease	-	-	2,474,321	2,474,321
Payments of bond issuance costs	(29,557)	-	-	(29,557)
Interest paid on capital debt	(501,769)	-	(6,460,806)	(6,962,575)
Capital contributions	7,280,332	10,710,492	-	17,990,824
Additions to capital assets	(8,360,393)	(7,849,899)	(659,449)	(16,869,741)
Proceeds from sale of equipment	1,470	-	-	1,470
Passenger facility charges collected	1,284,841	-	-	1,284,841
Net cash flows provided by (used in) capital and related financing activities	<u>(6,392,907)</u>	<u>2,808,698</u>	<u>(7,555,934)</u>	<u>(11,140,143)</u>
CASH FLOWS FROM INVESTING ACTIVITIES				
Purchases of investments	(140,522)	-	(56,255,039)	(56,395,561)
Proceeds from sales and maturities of investments	4,301,064	-	56,112,084	60,413,148
Interest on investments	228,137	3,274	673,558	904,969
Net cash flows provided by investing activities	<u>4,388,679</u>	<u>3,274</u>	<u>530,603</u>	<u>4,922,556</u>
Net increase (decrease) in cash and cash equivalents	185,929	986,605	(1,064,248)	108,286
Cash and cash equivalents, beginning of year	<u>5,578,371</u>	<u>900,419</u>	<u>4,024,565</u>	<u>10,503,355</u>
Cash and cash equivalents, end of year	<u>\$ 5,764,300</u>	<u>\$ 1,887,024</u>	<u>\$ 2,960,317</u>	<u>\$ 10,611,641</u>
CLASSIFIED AS:				
Current assets	\$ 5,414,903	\$ 1,728,024	\$ 2,960,317	\$ 10,103,244
Restricted assets	<u>349,397</u>	<u>159,000</u>	<u>-</u>	<u>508,397</u>

(continued on next page)

CITY OF CHATTANOOGA, TENNESSEE
 COMBINING STATEMENT OF CASH FLOWS
 COMPONENT UNITS
 Year Ended June 30, 2009

(continued from previous page)

	Chattanooga Metropolitan Airport Authority	CARTA	Chattanooga Downtown Redevelopment Corporation	Total
RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH PROVIDED BY (USED IN) OPERATING ACTIVITIES				
OPERATING INCOME (LOSS)	\$ (1,378,746)	\$ (14,308,671)	\$ 5,276,348	\$ (10,411,069)
ADJUSTMENTS TO RECONCILE OPERATING INCOME (LOSS) TO NET CASH PROVIDED BY (USED IN) OPERATING ACTIVITIES				
Depreciation and amortization	3,425,959	5,674,181	329,881	9,430,021
Change in assets and liabilities:				
Decrease in accounts receivable	30,428	(138,378)	390,099	282,149
Decrease in inventory	-	28,713	19,017	47,730
Decrease in prepaid items	130,193	51,310	-	181,503
Decrease in other assets	-	-	105,155	105,155
Decrease in accounts payable and accrued liabilities	(233,091)	89,801	-	89,801
Increase in deferred revenue	7,870	-	-	7,870
Increase in other	207,544	-	-	207,544
TOTAL ADJUSTMENTS	3,568,903	5,705,627	684,735	9,959,265
NET CASH PROVIDED BY (USED IN) OPERATING ACTIVITIES	<u>\$ 2,190,157</u>	<u>\$ (8,603,044)</u>	<u>\$ 5,961,083</u>	<u>\$ (451,804)</u>
SIGNIFICANT NONCASH INVESTING, CAPITAL AND FINANCING ACTIVITIES				
Additions to property and equipment included in contracts payable	<u>\$ 1,943,082</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,943,082</u>

CITY OF CHATTANOOGA, TENNESSEE

AGENCY FUND

STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
June 30, 2009

	<u>Balance July 1, 2008</u>	<u>Additions</u>	<u>Deductions</u>	<u>Balance June 30, 2009</u>
ASSETS				
Cash	\$ -	\$ 67,300,326	\$ 68,500,822	\$ (1,200,496)
Due from others	<u>-</u>	<u>68,500,822</u>	<u>67,300,326</u>	<u>1,200,496</u>
Total assets	<u>\$ -</u>	<u>\$ 135,801,148</u>	<u>\$ 135,801,148</u>	<u>\$ -</u>
LIABILITIES				
Total liabilities	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

CITY OF CHATTANOOGA, TENNESSEE
GENERAL FUND
BUDGETARY COMPARISON SCHEDULE
Year Ended June 30, 2009

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Over (Under)
	Original	Final		
REVENUES				
Taxes:				
Property	\$ 90,500,000	\$ 90,500,000	\$ 90,624,326	\$ 124,326
Property in lieu of taxes:				
Burner Systems	3,482	3,482	1,789	(1,693)
Chattanooga Housing Authority	25,000	25,000	50,509	25,509
Tennessee Valley Authority	1,600,000	1,600,000	1,534,726	(65,274)
Jaycee Towers 1 and 2	1,224	1,224	1,224	-
The Bread Factory	1,938	1,938	1,938	-
Good Neighbors	2,808	2,808	2,808	-
Kenco Group	58,281	58,281	56,426	(1,855)
Signal Mountain Cement	145,289	145,289	91,877	(53,412)
Covenant Transport	22,110	22,110	22,673	563
T. B. Woods	6,629	6,629	-	(6,629)
Regis Corporation	52,375	52,375	10,265	(42,110)
Dev Corp O Knob	434	434	434	-
Chattanooga Labeling System	7,745	7,745	7,745	-
Wheland Foundation	233	233	131	(102)
Refunds	-	-	(29,423)	(29,423)
Chattem Inc.	15,840	15,840	15,840	-
Central Block Corp.	2,363	2,363	2,363	-
LJT of Tennessee	4,674	4,674	26,098	21,424
Provident Life & Accident Insurance Co.	9,770	9,770	9,764	(6)
South Market LLC	1,762	1,762	1,762	-
Air Liquide	1,813	1,813	-	(1,813)
American Plastic Ind.	54,682	54,682	50,783	(3,899)
Custom Baking	25,824	25,824	19,374	(6,450)
Dupont - Sabanci Intl.	29,553	29,553	22,594	(6,959)
Frazier Partners LLC	618	618	618	-
Invista	27,120	27,120	24,966	(2,154)
Advanced Tech Ceramic	5,600	5,600	7,943	2,343
United Ewertach Corp	2,363	2,363	7,336	4,973
Aerisyn, Inc	26,652	26,652	31,502	4,850
TAG Manufacturing	18,339	18,339	33,051	14,712
Wm Wrigley Jr Co	-	-	39,792	39,792
Astec Industries	-	-	19,897	19,897
Blue Cross Blue Shield	-	-	454,454	454,454
East Tech Co	-	-	5,420	5,420
Heatec, Inc	-	-	2,262	2,262
Modern Industries	-	-	6,055	6,055
Roadtec	-	-	11,733	11,733
Sphere One Inc	-	-	5,767	5,767
Steel Warehouse of TN	-	-	9,489	9,489
U.S. Xpress Inc	-	-	47,640	47,640
United Packers of Chattanooga	-	-	17,757	17,757
MK LLC	-	-	6,517	6,517
Corporate excise taxes - intangible property	225,000	225,000	275,637	50,637
Interest and penalty on taxes:				
Current year	120,000	120,000	116,718	(3,282)
Prior years	650,000	650,000	724,611	74,611
Collection fees - delinquent taxes	178,000	178,000	174,967	(3,033)
Other local taxes:				
Franchise taxes	2,185,000	2,185,000	2,210,697	25,697
Liquor taxes	1,900,000	1,900,000	1,957,073	57,073
Beer taxes	5,100,000	5,100,000	5,437,519	337,519
Litigation taxes - City Court	4,600	4,600	3,889	(711)
Gross receipts tax	4,020,607	4,020,607	3,905,913	(114,694)
Total taxes	<u>107,037,728</u>	<u>107,037,728</u>	<u>108,065,249</u>	<u>1,027,521</u>
Licenses and permits:				
Motor vehicle licenses	380,000	380,000	425,620	45,620
Business licenses (excluding liquor)	150,000	150,000	147,820	(2,180)
Fees for issuing business licenses	57,000	57,000	57,760	760

(continued on next page)

CITY OF CHATTANOOGA, TENNESSEE

GENERAL FUND

BUDGETARY COMPARISON SCHEDULE

Year Ended June 30, 2009

(continued from previous page)

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Over (Under)
	Original	Final		
Licenses and permits: (continued)				
Interest and penalty on business licenses	\$ 6,000	\$ 6,000	\$ 6,402	\$ 402
Wrecker permits	8,000	8,000	6,520	(1,480)
Building permits	1,300,000	1,300,000	823,983	(476,017)
Electrical permits	220,000	220,000	126,503	(93,497)
Plumbing fixtures connection permits	215,000	215,000	126,693	(88,307)
Street cut-in permits	300,000	300,000	376,612	76,612
Annual electrical contractors licenses	64,000	64,000	71,950	7,950
Penalty-electrical fees & licenses	300	300	888	588
Plumbing examiner fees	35,000	35,000	39,835	4,835
Electrical examiner fees	25,000	25,000	33,675	8,675
Gas examiner fees	38,000	38,000	37,970	(30)
Beer permit application fees	95,000	95,000	88,350	(6,650)
Mechanical code permits	95,000	95,000	68,743	(26,257)
Mechanical examiner fees	64,000	64,000	57,092	(6,908)
Fees for issuing construction, renovation permits	52,000	52,000	45,257	(6,743)
Liquor by drink licenses	125,000	125,000	142,330	17,330
Liquor by drink, interest and penalty	1,500	1,500	1,562	62
Hotel permits	2,000	2,000	2,825	825
Gas permits	6,000	6,000	3,895	(2,105)
Exhibitor fees	2,000	2,000	1,133	(867)
Sign permits	150,000	150,000	135,665	(14,335)
Taxicab driver permits	6,000	6,000	7,765	1,765
Temporary use permits	4,000	4,000	3,990	(10)
Subdivision review/inspection fee	27,000	27,000	16,625	(10,375)
Miscellaneous licenses and permits	16,000	16,000	14,731	(1,269)
Designated revenues:				
Parking meters	1,026,450	1,026,450	1,026,450	-
Air pollution	627,807	627,807	536,676	(91,131)
Total licenses and permits	<u>5,098,057</u>	<u>5,098,057</u>	<u>4,435,320</u>	<u>(662,737)</u>
Intergovernmental revenues:				
City allocation - state beer tax	87,355	87,355	81,138	(6,217)
City allocation - state income tax	2,700,000	2,700,000	3,629,181	929,181
City allocation - state sales tax	11,437,590	11,437,590	10,254,407	(1,183,183)
County-wide sales tax	27,249,319	27,249,319	25,710,248	(1,539,071)
Mixed drink tax	1,870,399	1,870,399	1,763,451	(106,948)
State maintenance of streets	350,000	350,000	303,031	(46,969)
State gas inspection fees	340,000	340,000	334,218	(5,782)
State alcoholic beverage taxes	91,835	91,835	96,760	4,925
Hamilton County - Ross's Landing	905,771	905,771	942,561	36,790
Hamilton County - radio and electronics	170,614	170,614	151,108	(19,506)
State - specialized training	469,800	469,800	474,600	4,800
State - telecommunication sales tax	20,000	20,000	18,901	(1,099)
State Funds	7,477	7,477	4,391	(3,086)
Other Hamilton County revenue	-	-	53,496	53,496
Federal Funds	1,068	1,068	3,000	1,932
Other local governments	157,973	157,973	278,922	120,949
Designated revenues:				
County-wide sales tax	11,465,273	11,465,273	10,394,686	(1,070,587)
Other designated revenue	<u>20,559,605</u>	<u>20,559,605</u>	<u>15,038,348</u>	<u>(5,521,257)</u>
Total intergovernmental revenues	<u>77,884,079</u>	<u>77,884,079</u>	<u>69,532,447</u>	<u>(8,351,632)</u>

(continued on next page)

CITY OF CHATTANOOGA, TENNESSEE
GENERAL FUND
BUDGETARY COMPARISON SCHEDULE
Year Ended June 30, 2009

(continued from previous page)

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Over (Under)
	Original	Final		
Charges for services:				
City court costs	\$ 284,000	\$ 284,000	\$ 290,010	\$ 6,010
State court costs	2,000	2,000	2,764	764
City Court Clerk fees	1,236,400	1,236,400	1,163,429	(72,971)
Charges for financial services, EPB	7,200	7,200	7,200	-
Variance request fees	6,000	6,000	5,375	(625)
Fire and ambulance service fees	200	200	208	8
Warner/Montague Park ballfield fees	6,000	6,000	2,425	(3,575)
Champion's Club fees	30,000	30,000	50,113	20,113
Memorial Auditorium credit card fees	40,000	40,000	17,976	(22,024)
Tivoli credit card fees	20,000	20,000	9,829	(10,171)
Kidz Kamp fees	60,000	60,000	73,092	13,092
Sports program fees	3,600	3,600	2,307	(1,293)
Non-traditional program fees	6,000	6,000	6,733	733
Fitness center fees	40,000	40,000	55,778	15,778
Outventure fees	16,000	16,000	28,876	12,876
Credit card processing fee	50,000	50,000	33,088	(16,912)
Police reports: accidents, etc., fees	115,000	115,000	81,351	(33,649)
Applicant/Photo/ID card fees	3,000	3,000	2,313	(687)
Skateboard park fees	80,000	80,000	63,896	(16,104)
Construction board of appeals	1,600	1,600	1,800	200
Zoning letter	9,600	9,600	6,425	(3,175)
Sign board of appeals	3,200	3,200	3,450	250
Certificates of occupancy	18,000	18,000	17,510	(490)
Sewer verification letter	300	300	300	-
Code compliance letter fee	1,000	1,000	700	(300)
Push cart permits	-	-	225	225
Teen Social Club fee	-	-	50	50
Park event fee	6,000	6,000	8,950	2,950
Contractor-Plans-Pre Bid award	-	-	3,415	3,415
Modular homesite investigation	-	-	75	75
Plan checking fee	240,000	240,000	171,940	(68,060)
Phased construction plans review	7,200	7,200	8,025	825
Cell tower site/location review	4,000	4,000	-	(4,000)
Arts & culture fees	7,000	7,000	14,749	7,749
Therapeutic Kamp fee	2,000	2,000	2,025	25
Preservation fee - civic facilities	160,000	160,000	128,697	(31,303)
Dead animal pick up fee at vet	6,000	6,000	7,280	1,280
General pension administration cost	25,000	25,000	40,000	15,000
Designated revenues	<u>2,963,209</u>	<u>2,963,209</u>	<u>2,703,754</u>	<u>(259,455)</u>
 Total charges for services	 <u>5,459,509</u>	 <u>5,459,509</u>	 <u>5,016,133</u>	 <u>(443,376)</u>
Fines, forfeitures, and penalties:				
City court fines	715,000	715,000	697,891	(17,109)
Criminal court fines	200,000	200,000	135,632	(64,368)
Parking tickets	575,000	575,000	532,987	(42,013)
Delinquent parking tickets	120,000	120,000	117,950	(2,050)
Air pollution penalties	3,000	3,000	6,077	3,077
Miscellaneous forfeitures and penalties	1,600	1,600	1,658	58
Designated revenues	<u>1,343,065</u>	<u>1,343,065</u>	<u>1,343,065</u>	<u>-</u>
 Total fines, forfeitures, and penalties	 <u>2,957,665</u>	 <u>2,957,665</u>	 <u>2,835,260</u>	 <u>(122,405)</u>

(continued on next page)

CITY OF CHATTANOOGA, TENNESSEE

GENERAL FUND

BUDGETARY COMPARISON SCHEDULE

Year Ended June 30, 2009

(continued from previous page)

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Over (Under)
	Original	Final		
Miscellaneous revenues:				
Interest earned	\$ 1,625,000	\$ 1,625,000	\$ 1,498,259	\$ (126,741)
Contributions and donations	-	-	100	100
Sale of property	80,000	80,000	4,278	(75,722)
Land and building rents	225,000	225,000	223,199	(1,801)
Dock rental (wharf)	25,000	25,000	96,475	71,475
Payroll deduction charges	4,000	4,000	3,956	(44)
Indirect cost	2,585,866	2,585,866	2,585,866	-
Plans and specification deposits	7,000	7,000	9,990	2,990
Municipal Liens	75,000	75,000	23,444	(51,556)
Memorial Auditorium box office	175,000	175,000	118,724	(56,276)
Memorial Auditorium rents	190,000	190,000	134,210	(55,790)
Memorial Auditorium concessions	50,000	50,000	41,779	(8,221)
Tivoli box office	95,000	95,000	62,127	(32,873)
Tivoli rents	160,000	160,000	136,395	(23,605)
Tivoli concessions	30,000	30,000	30,024	24
Swimming pools	70,000	70,000	68,039	(1,961)
Park concessions	10,000	10,000	25,070	15,070
Recreation center rental	75,000	75,000	81,610	6,610
Carousel ridership	95,000	95,000	110,791	15,791
Other miscellaneous revenue	482,503	482,503	217,850	(264,653)
Over/under collections	-	-	687	687
Designated revenues:				
Interest	17,889	17,889	169,692	151,803
Contributions and donations	92,826	92,826	101,196	8,370
Other	298,824	298,824	484,970	186,146
Departmental revenues:				
General Government	90,000	90,000	25	(89,975)
Finance and Administration	-	-	444	444
Police	-	-	23,598	23,598
Fire	-	-	91,982	91,982
Public Works	-	-	2,746	2,746
Parks and Recreation	-	-	30	30
Total miscellaneous revenues	<u>6,558,908</u>	<u>6,558,908</u>	<u>6,347,556</u>	<u>(211,352)</u>
Total revenues	<u>204,995,946</u>	<u>204,995,946</u>	<u>196,231,965</u>	<u>(8,763,981)</u>
EXPENDITURES				
General government:				
City Council	741,598	741,598	664,205	(77,393)
Allied Arts Council	255,000	255,000	255,000	-
Community Impact Fund	300,000	300,000	300,000	-
Front Porch Alliance	30,000	30,000	30,000	-
Finley Stadium	60,000	60,000	60,000	-
Choose Chattanooga	25,000	25,000	25,000	-
Community Foundation scholarships	160,000	160,000	160,000	-
Carcog and Economic Development District	31,111	31,111	31,038	(73)
Carter Street lease agreement	200,000	200,000	200,000	-
Chattanooga Neighborhood Enterprises	1,000,000	1,000,000	1,000,000	-
City Court (Judicial)	706,699	706,699	672,216	(34,483)
Railroad Authority	55,794	55,794	55,794	-
Industrial Development Board	4,989,473	4,989,473	4,989,473	-
Enterprise Center	100,000	100,000	100,000	-
Enterprise South Nature Park	190,150	190,150	121,513	(68,637)
Children's Advocacy Center	30,000	30,000	30,000	-
Election Expense	120,000	120,000	174,098	54,098
CARTA parking meters	1,026,450	1,026,450	1,026,450	-
M.L. King Plan	-	-	6,880	6,880
Information Services	2,971,519	2,971,519	2,825,426	(146,093)
Telephone Systems	146,750	146,750	174,109	27,359
Homeless Health Care Centers	17,500	17,500	17,500	-

(continued on next page)

CITY OF CHATTANOOGA, TENNESSEE

GENERAL FUND

BUDGETARY COMPARISON SCHEDULE

Year Ended June 30, 2009

(continued from previous page)

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Over (Under)
	Original	Final		
General government: (continued)				
African-American Museum	\$ 70,000	\$ 70,000	\$ 70,000	\$ -
Regional History Museum	24,000	24,000	24,000	-
City Attorney's Office	1,134,824	1,134,824	1,011,385	(123,439)
Contingency fund	221,846	221,846	53,230	(168,616)
Chattanooga Area Urban League	50,000	50,000	50,000	-
Chattanooga Downtown Partnership	100,000	100,000	100,000	-
CARTA	3,851,000	3,851,000	3,851,000	-
Pensions and UIC	50,000	50,000	62,541	12,541
Tennessee Riverpark	1,258,632	1,258,632	1,146,481	(112,151)
WTCI - Channel 45	60,000	60,000	60,000	-
Tuition assistance program	20,000	20,000	22,187	2,187
Regional Planning Agency	3,106,075	3,106,075	3,033,189	(72,886)
Renewal and replacement	700,000	700,000	528,918	(171,082)
Economic development and education	9,370,806	9,370,806	6,863,320	(2,507,486)
311 call center	520,341	520,341	466,925	(53,416)
Air Pollution Control Bureau	1,408,175	1,408,175	1,401,066	(7,109)
Scenic Cities Beautiful Commission	107,595	107,595	53,330	(54,265)
Audits, dues and surveys	206,757	206,757	164,788	(41,969)
Internal Audit	499,419	499,419	467,182	(32,237)
Chattanooga Opportunity Fund	-	-	116,259	116,259
Intergovernmental relations	327,000	327,000	450,543	123,543
City water quality management fees	77,000	77,000	81,165	4,165
Automated Speed	1,240,169	1,240,169	648,818	(591,351)
TN Multicultural Chamber of Commerce	150,000	150,000	150,000	-
Chamber of economic development	450,000	450,000	450,000	-
Chamber of Commerce Mktg-Enterprise South	75,000	75,000	75,000	-
Community & economic development	1,797,325	1,797,325	1,435,870	(361,455)
Personnel	6,623,967	6,623,967	6,580,625	(43,342)
Neighborhood services	2,011,412	2,011,412	2,004,733	(6,679)
Telecommunication Operations	153,751	153,751	151,845	(1,906)
GS Administration	308,378	308,378	345,316	36,938
Purchasing	726,448	726,448	742,805	16,357
Building Maintenance	806,665	806,665	918,662	111,997
Chatt Mobile Communication	465,584	465,584	420,362	(45,222)
Real Estate	28,946	28,946	34,372	5,426
Property Maintenance	33,700	33,700	17,825	(15,875)
Chattanooga Community Resource Center Operations	3,750	3,750	13,993	10,243
Heritage Center Maintenance	138,464	138,464	138,464	-
DRC Building Operations	2,807,326	2,807,326	623,260	(2,184,066)
ESIP Security Services	-	-	19,180	19,180
City Code revision	-	-	6,428	6,428
PSIC Planning/ Training	100,000	100,000	39,171	(60,829)
PSIC Capital acquisition	16,680,000	16,680,000	17,139,333	459,333
Free Public Library	11,374	11,374	-	(11,374)
Liability insurance premiums	400,000	400,000	1,700,000	1,300,000
Total general government	71,332,773	71,332,773	66,652,273	(4,680,500)
Finance and Administration:				
Finance administration	2,177,519	2,177,519	2,017,246	(160,273)
Office of City Treasurer	768,711	768,711	725,720	(42,991)
Clerk's Office Operations	1,005,520	1,005,520	920,927	(84,593)
City Court Technology	123,273	123,273	49,086	(74,187)

(continued on next page)

CITY OF CHATTANOOGA, TENNESSEE

GENERAL FUND

BUDGETARY COMPARISON SCHEDULE
Year Ended June 30, 2009

(continued from previous page)

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Over (Under)
	Original	Final		
Finance and Administration (continued)				
Animal Care Trust	58	58	-	(58)
Court space usage costs	\$ 125,000	\$ 125,000	\$ 127,383	\$ 2,383
Total Finance and Administration	4,200,081	4,200,081	3,840,362	(359,719)
Police:				
Administration	2,314,701	2,314,701	2,213,492	(101,209)
Uniformed Services	20,265,322	20,265,322	20,998,530	733,208
Investigative and support services	20,795,221	20,795,221	20,193,491	(601,730)
Law enforcement planning	284,568	284,568	282,662	(1,906)
Special programs	708,077	708,077	590,837	(117,240)
Reduction part I offenses	35,315	35,315	36,473	1,158
Total Police	44,403,204	44,403,204	44,315,485	(87,719)
Fire:				
Operations	28,350,881	28,350,881	28,295,578	(55,303)
Total Fire	28,350,881	28,350,881	28,295,578	(55,303)
Public Works:				
Administration	1,107,840	1,107,840	1,187,946	80,106
Board of Appeals & Variances	12,700	12,700	8,765	(3,935)
City Engineer	2,159,277	2,159,277	2,267,860	108,583
City-wide services	1,059,574	1,059,574	1,014,389	(45,185)
Street cleaning	2,578,926	2,578,926	2,492,809	(86,117)
ESIP	-	-	7,771	7,771
Emergency	1,058,558	1,058,558	779,287	(279,271)
Waste resources:				
Sewer construction and maintenance	2,270,100	2,270,100	2,158,983	(111,117)
Codes and inspections:				
Land development	2,681,766	2,681,766	2,635,826	(45,940)
Board of Examiners	34,600	34,600	33,394	(1,206)
Utilities	140,775	140,775	163,155	22,380
Interceptor sewer system pump stations	110,600	110,600	67,673	(42,927)
Solid waste subsidy	6,275,560	6,275,560	6,275,560	-
Municipal forestry	659,503	659,503	622,851	(36,652)
Tree commission	27,020	27,020	27,020	-
Waste pickup	6,919,565	6,919,565	7,119,624	200,059
Technology	135,730	135,730	43,642	(92,088)

(continued on next page)

CITY OF CHATTANOOGA, TENNESSEE

GENERAL FUND

BUDGETARY COMPARISON SCHEDULE

Year Ended June 30, 2009

(continued from previous page)

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Over (Under)
	Original	Final		
Public Works (continued)				
Traffic management:				
Administration	\$ 758,440	\$ 758,440	\$ 834,545	\$ 76,105
Control	1,897,859	1,897,859	1,849,187	(48,672)
Street lighting	2,886,021	2,886,021	3,062,517	176,496
Summer Work Program	-	-	33,776	33,776
Total Public Works	<u>32,774,414</u>	<u>32,774,414</u>	<u>32,686,580</u>	<u>(87,834)</u>
Parks and Recreation:				
Administration	1,093,192	1,093,192	1,080,249	(12,943)
Recreation:				
Recreation centers	3,635,651	3,635,651	3,483,812	(151,839)
Fitness center	220,740	220,740	209,510	(11,230)
OutVenture	136,577	136,577	138,677	2,100
Sports	214,496	214,496	193,753	(20,743)
Champion's Club	238,912	238,912	261,432	22,520
Kidz Kamp Program	214,101	214,101	187,541	(26,560)
Aquatics	169,678	169,678	168,700	(978)
Therapeutic Recreation	112,123	112,123	112,722	599
Summit of Softball	-	-	1,473	1,473
Special programs	712,143	712,143	724,628	12,485
Parks maintenance:				
Administration	793,577	793,577	783,621	(9,956)
Warner Park Zoo	528,501	528,501	591,245	62,744
Municipal parks	255,293	255,293	353,226	97,933
Tennessee Riverpark-Downtown	1,203,902	1,203,902	1,249,238	45,336
Carousel	92,123	92,123	126,259	34,136
Brainerd Golf Course	906,330	906,330	799,050	(107,280)
Brown Acres Golf Course	1,057,608	1,057,608	970,746	(86,862)
City-wide security	326,817	326,817	307,831	(18,986)
Landscape	479,606	479,606	508,864	29,258
Public Arts	147,510	147,510	80,511	(66,999)
Building and structures	943,351	943,351	942,231	(1,120)
Athletic facilities	<u>1,150,093</u>	<u>1,150,093</u>	<u>1,108,376</u>	<u>(41,717)</u>
Total Parks and Recreation	<u>14,632,324</u>	<u>14,632,324</u>	<u>14,383,695</u>	<u>(248,629)</u>
Education, Arts and Culture				
Administration	356,338	356,338	325,260	(31,078)
Civic facilities:				
Administration	803,500	803,500	642,391	(161,109)
Memorial Auditorium	461,143	461,143	467,129	5,986
Tivoli Theatre	324,990	324,990	296,530	(28,460)
Special Programs	376,268	376,268	362,635	(13,633)
Concessions	<u>43,243</u>	<u>43,243</u>	<u>50,950</u>	<u>7,707</u>
Total Education, Arts and Culture	<u>2,365,482</u>	<u>2,365,482</u>	<u>2,144,895</u>	<u>(220,587)</u>
Total expenditures	<u>198,059,159</u>	<u>198,059,159</u>	<u>192,318,868</u>	<u>(5,740,291)</u>
Excess of revenues over expenditures	<u>6,936,787</u>	<u>6,936,787</u>	<u>3,913,097</u>	<u>(3,023,690)</u>

(continued on next page)

CITY OF CHATTANOOGA, TENNESSEE

GENERAL FUND

BUDGETARY COMPARISON SCHEDULE

Year Ended June 30, 2009

(continued from previous page)

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Over (Under)
	Original	Final		
OTHER FINANCING SOURCES (USES)				
Transfers in	\$ 3,589,000	\$ 3,589,000	\$ 3,589,000	\$ -
Transfers out	<u>(23,938,584)</u>	<u>(23,938,584)</u>	<u>(22,547,922)</u>	<u>1,390,662</u>
Total other financing sources (uses)	<u>(20,349,584)</u>	<u>(20,349,584)</u>	<u>(18,958,922)</u>	<u>1,390,662</u>
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses - (budgetary basis)	<u>\$ (13,412,797)</u>	<u>\$ (13,412,797)</u>	(15,045,825)	<u>\$ (1,633,028)</u>
Adjustment for encumbrances			<u>6,697,955</u>	
Net change in fund balance (GAAP basis)			(8,347,870)	
FUND BALANCE at beginning of year (GAAP basis)			<u>52,094,869</u>	
FUND BALANCE at end of year (GAAP basis)			<u>\$ 43,746,999</u>	

CITY OF CHATTANOOGA, TENNESSEE

GENERAL FUND

BUDGETARY COMPARISON SCHEDULE - DESIGNATED REVENUES
Year Ended June 30, 2009

	Final Budget					Total	Actual					Total	Variance - Over (Under)
	Licenses and Permits	Inter-governmental Revenues	Charges for Services	Fines, Forfeitures, & Penalties	Miscellaneous Revenues		Licenses and Permits	Inter-governmental Revenues	Charges for Services	Fines, Forfeitures, & Penalties	Miscellaneous Revenues		
Regional Planning Agency	\$ -	\$ 1,841,068	\$ 90,000	\$ -	\$ 72,000	\$ 2,003,068	\$ -	\$ 1,966,019	\$ 60,750	\$ -	\$ 53,212	\$ 2,079,981	\$ 76,913
Air Pollution Bureau	627,807	488,548	-	-	-	1,116,355	536,676	652,606	-	-	-	1,189,282	72,927
Scenic Cities Beautiful Commission	-	61,188	-	-	-	61,188	-	61,188	-	-	1,227	62,415	1,227
Reduction - Part I offenses	-	1,273	-	-	32,815	34,088	-	1,273	-	-	32,815	34,088	-
Municipal golf courses	-	-	1,963,938	-	-	1,963,938	-	-	1,730,466	-	130,831	1,861,297	(102,641)
Free Public Library	-	-	-	-	11,374	11,374	-	-	-	-	11,374	11,374	-
Law enforcement planning	-	238,279	-	-	21,017	259,296	-	238,279	-	-	21,016	259,295	(1)
Confiscated and unclaimed property	-	-	-	-	-	-	-	-	-	-	-	-	-
Nonprofit request	-	-	-	-	-	-	-	-	-	-	1,500	1,500	1,500
Economic Development and Education	-	11,465,273	-	-	-	11,465,273	-	10,394,686	-	-	153,693	10,548,379	(916,894)
Special programs	1,026,450	17,872,230	909,271	1,343,065	254,333	21,405,349	1,026,450	12,061,964	912,538	1,343,065	333,690	15,677,707	(5,727,642)
African-American Museum	-	57,019	-	-	18,000	75,019	-	57,019	-	-	16,500	73,519	(1,500)
Total designated revenues	<u>\$ 1,654,257</u>	<u>\$ 32,024,878</u>	<u>\$ 2,963,209</u>	<u>\$ 1,343,065</u>	<u>\$ 409,539</u>	<u>\$ 38,394,948</u>	<u>\$ 1,563,126</u>	<u>\$ 25,433,034</u>	<u>\$ 2,703,754</u>	<u>\$ 1,343,065</u>	<u>\$ 755,858</u>	<u>\$ 31,798,837</u>	<u>\$ (6,596,111)</u>

CITY OF CHATTANOOGA, TENNESSEE

SPECIAL REVENUE FUND

PUBLIC LIBRARY FUND

BUDGETARY COMPARISON SCHEDULE
Year Ended June 30, 2009

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Over (Under)
	Original	Final		
REVENUES				
Hamilton County, Tennessee funds	\$ 2,640,000	\$ 2,640,000	\$ 2,640,000	\$ -
State of Tennessee funds	-	-	9,264	9,264
Investment income	105,000	105,000	39,493	(65,507)
Book sales	112,750	112,750	94,546	(18,204)
Donations	17,000	17,000	24,142	7,142
Miscellaneous	179,373	179,373	234,115	54,742
Total revenues	3,054,123	3,054,123	3,041,560	(12,563)
EXPENDITURES				
Central branch and administration	4,689,447	4,689,447	4,499,668	(189,779)
Eastgate branch	326,787	326,787	311,690	(15,097)
Northgate branch	280,776	280,776	277,366	(3,410)
Ooltewah/Collegedale branch	280,479	280,479	276,289	(4,190)
South Chattanooga branch	136,827	136,827	133,191	(3,636)
Capital outlay	57,000	57,000	55,229	(1,771)
Other	32,255	32,255	46,157	13,902
Total expenditures	5,803,571	5,803,571	5,599,590	(203,981)
Deficiency of revenues under expenditure:	(2,749,448)	(2,749,448)	(2,558,030)	(216,544)
OTHER FINANCING SOURCES				
Transfers in	2,640,000	2,640,000	2,640,000	-
Net change in fund balance	\$ (109,448)	\$ (109,448)	81,970	\$ (216,544)
Adjustment for encumbrances			258	
Net change in fund balance (GAAP basis)			82,228	
FUND BALANCE at beginning of year (GAAP basis)			1,183,895	
FUND BALANCE at end of year (GAAP basis)			\$ 1,266,123	
EXPLANATION OF DIFFERENCES				
REVENUES				
Actual amounts (budgetary basis) from the budgetary comparison schedule			\$ 3,041,560	
Differences - none			-	
Total revenues as reported on the statement of revenues, expenditures, and changes in fund balances - governmental fund:			\$ 3,041,560	
EXPENDITURES				
Actual amounts (budgetary basis) from the budgetary comparison schedule			\$ 5,599,590	
Adjustment for encumbrances			(258)	
Total expenditures as reported on the statement of revenues, expenditures, and changes in fund balances - governmental fund:			\$ 5,599,332	

CITY OF CHATTANOOGA, TENNESSEE

SPECIAL REVENUE FUND

DOWNTOWN DEVELOPMENT FUND

BUDGETARY COMPARISON SCHEDULE

Year Ended June 30, 2009

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget - Over (Under)</u>
	<u>Original</u>	<u>Final</u>		
EXPENDITURES				
Downtown development	\$ 2,165	\$ 2,165	\$ 2,135	\$ (30)
Total expenditures	<u>2,165</u>	<u>2,165</u>	<u>2,135</u>	<u>(30)</u>
Net change in fund balance	<u>\$ (2,165)</u>	<u>\$ (2,165)</u>	(2,135)	<u>\$ 30</u>
Adjustment for encumbrances			-	
Net change in fund balance (GAAP basis)			(2,135)	
FUND BALANCE at beginning of year (GAAP basis)			<u>13,915</u>	
FUND BALANCE at end of year (GAAP basis)			<u>\$ 11,780</u>	
EXPLANATION OF DIFFERENCES				
EXPENDITURES				
Actual amounts (budgetary basis) from the budgetary comparison schedule			\$ 2,135	
Adjustment for encumbrances			-	
Total expenditures as reported on the statement of revenues, expenditures, and changes in fund balances - governmental funds			<u>\$ 2,135</u>	

CITY OF CHATTANOOGA, TENNESSEE

SPECIAL REVENUE FUND

HUMAN SERVICES PROGRAM FUND

BUDGETARY COMPARISON SCHEDULE
Year Ended June 30, 2009

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Over (Under)
	Original	Final		
REVENUES				
Federal funds	\$ 7,727,893	\$ 7,727,893	\$ 7,664,383	\$ (63,510)
State of Tennessee funds	4,426,031	4,426,031	4,632,238	206,207
United Way	3,000	3,000	1,625	(1,375)
Project Warm Neighbors	22,000	22,000	26,850	4,850
Day care fees	59,074	59,074	46,484	(12,590)
Donations	58,688	58,688	47,400	(11,288)
Investment income	109,465	109,465	4,264	(105,201)
Other	8,550	8,550	8,869	319
Total revenues	12,414,701	12,414,701	12,432,113	17,412
EXPENDITURES				
Administration	931,956	931,956	956,189	24,233
Headstart program	7,660,333	7,660,333	7,601,940	(58,393)
Day care	703,786	703,786	762,448	58,662
Food program	97,440	97,440	96,619	(821)
Weatherization program	803,350	803,350	474,817	(328,533)
Foster grandparent program	519,833	519,833	524,764	4,931
Low-income energy assistance	3,014,229	3,014,229	2,620,237	(393,992)
Community services block grant	784,334	784,334	757,506	(26,828)
Title II commodities	40,500	40,500	168,241	127,741
Emergency food and shelter	73,743	73,743	56,247	(17,496)
Other human services programs	168,068	168,068	191,563	23,495
Capital outlay	14,645	14,645	99,098	84,453
Total expenditures	14,812,217	14,812,217	14,309,669	(502,548)

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CITY OF CHATTANOOGA, TENNESSEE
SPECIAL REVENUE FUND
HUMAN SERVICES PROGRAM FUND
BUDGETARY COMPARISON SCHEDULE
Year Ended June 30, 2009

(continued from previous page)

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Over (Under)
	Original	Final		
Deficiency of revenues under expenditures	\$ (2,397,516)	\$ (2,397,516)	\$ (1,877,556)	\$ 519,960
OTHER FINANCING SOURCES				
Transfers in	<u>1,406,077</u>	<u>1,406,077</u>	<u>1,333,477</u>	<u>(72,600)</u>
Net change in fund balance	<u>\$ (991,439)</u>	<u>\$ (991,439)</u>	(544,079)	<u>\$ 447,360</u>
Adjustment for encumbrances			<u>168,283</u>	
Net change in fund balance (GAAP basis)			(375,796)	
FUND BALANCE at beginning of year (GAAP basis)			<u>2,786,246</u>	
FUND BALANCE at end of year (GAAP basis)			<u>\$ 2,410,450</u>	
 EXPLANATION OF DIFFERENCES				
REVENUES				
Actual amounts (budgetary basis) from the budgetary comparison schedule			\$ 12,432,113	
Differences - none			<u>-</u>	
Total revenues as reported on the statement of revenues, expenditures, and changes in fund balances - governmental funds			<u>\$ 12,432,113</u>	
 EXPENDITURES				
Actual amounts (budgetary basis) from the budgetary comparison schedule			\$ 14,309,669	
Adjustment for encumbrances			<u>(168,283)</u>	
Total expenditures as reported on the statement of revenues, expenditures, and changes in fund balances - governmental funds			<u>\$ 14,141,386</u>	

CITY OF CHATTANOOGA, TENNESSEE

SPECIAL REVENUE FUND

NARCOTICS PROGRAM FUND

BUDGETARY COMPARISON SCHEDULE
Year Ended June 30, 2009

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Over (Under)
	Original	Final		
REVENUES				
Federal funds	\$ 82,808	\$ 82,808	\$ 60,232	\$ (22,576)
State of Tennessee funds	8,100	8,100	18,103	10,003
Confiscated money, vehicles and equipment	170,250	170,250	240,374	70,124
Donations	-	-	1,000	1,000
Investment income	-	-	4,409	4,409
Other	100,000	100,000	48,930	(51,070)
Total revenues	<u>361,158</u>	<u>361,158</u>	<u>373,048</u>	<u>11,890</u>
EXPENDITURES				
Narcotics program	220,308	220,308	172,526	(47,782)
Capital outlay	140,850	140,850	183,331	42,481
Total expenditures	<u>361,158</u>	<u>361,158</u>	<u>355,857</u>	<u>(5,301)</u>
Excess of revenues over expenditures	-	-	17,191	17,191
OTHER FINANCING USES				
Transfers out	<u>(280,665)</u>	<u>(280,665)</u>	<u>(280,665)</u>	<u>-</u>
Net change in fund balance	<u>\$ -</u>	<u>\$ -</u>	(263,474)	<u>\$ 17,191</u>
Adjustment for encumbrances			<u>(108,904)</u>	
Net change in fund balance (GAAP basis)			(372,378)	
FUND BALANCE at beginning of year (GAAP basis)			<u>1,294,509</u>	
FUND BALANCE at end of year (GAAP basis)			<u>\$ 922,131</u>	
EXPLANATION OF DIFFERENCES				
REVENUES				
Actual amounts (budgetary basis) from the budgetary comparison schedule			\$ 373,048	
Differences - none			<u>-</u>	
Total revenues as reported on the statement of revenues, expenditures, and changes in fund balances - governmental funds			<u>\$ 373,048</u>	
EXPENDITURES				
Actual amounts (budgetary basis) from the budgetary comparison schedule			\$ 355,857	
Adjustment for encumbrances			<u>108,904</u>	
Total expenditures as reported on the statement of revenues, expenditures, and changes in fund balances - governmental funds			<u>\$ 464,761</u>	

CITY OF CHATTANOOGA, TENNESSEE

SPECIAL REVENUE FUND

STATE STREET AID FUND

BUDGETARY COMPARISON SCHEDULE
Year Ended June 30, 2009

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Over (Under)
	Original	Final		
REVENUES				
State of Tennessee funds	\$ 4,370,290	\$ 4,370,290	\$ 4,114,584	\$ (255,706)
Donations	-	-	3,000	3,000
Investment income	50,000	50,000	23,715	(26,285)
Total revenues	<u>4,420,290</u>	<u>4,420,290</u>	<u>4,141,299</u>	<u>(278,991)</u>
EXPENDITURES				
Salaries and wages	2,431,964	2,431,964	2,398,438	(33,526)
Fringe benefits	1,027,691	1,027,691	909,278	(118,413)
Purchased services	63,160	63,160	87,043	23,883
Vehicle operations	689,125	689,125	611,301	(77,824)
Materials and supplies	507,000	507,000	515,427	8,427
Other services	1,350	1,350	-	(1,350)
Capital outlay	-	-	10,865	10,865
Total expenditures	<u>4,720,290</u>	<u>4,720,290</u>	<u>4,532,352</u>	<u>(187,938)</u>
Net change in fund balance	<u>\$ (300,000)</u>	<u>\$ (300,000)</u>	(391,053)	<u>\$ (91,053)</u>
Adjustment for encumbrances			(466)	
Net change in fund balance (GAAP basis)			(391,519)	
FUND BALANCE at beginning of year (GAAP basis)			<u>1,399,714</u>	
FUND BALANCE at end of year (GAAP basis)			<u>\$ 1,008,195</u>	
EXPLANATION OF DIFFERENCES				
REVENUES				
Actual amounts (budgetary basis) from the budgetary comparison schedule			\$ 4,141,299	
Differences - none			-	
Total revenues as reported on the statement of revenues, expenditures, and changes in fund balances - governmental funds			<u>\$ 4,141,299</u>	
EXPENDITURES				
Actual amounts (budgetary basis) from the budgetary comparison schedule			\$ 4,532,352	
Adjustment for encumbrances			466	
Total expenditures as reported on the statement of revenues, expenditures, and changes in fund balances - governmental funds			<u>\$ 4,532,818</u>	

CITY OF CHATTANOOGA, TENNESSEE
SPECIAL REVENUE FUND
COMMUNITY DEVELOPMENT FUND
BUDGETARY COMPARISON SCHEDULE
Year Ended June 30, 2009

	<u>Budgeted Amounts</u>		Actual Amounts	Variance with Final Budget - Over (Under)
	<u>Original</u>	<u>Final</u>		
REVENUES				
Intergovernmental	\$ 4,814,800	\$ 4,814,800	\$ 3,490,890	\$ (1,323,910)
Investment income	-	-	19,429	19,429
Miscellaneous	<u>1,283,900</u>	<u>1,283,900</u>	<u>623,926</u>	<u>(659,974)</u>
Total revenues	<u>6,098,700</u>	<u>6,098,700</u>	<u>4,134,245</u>	<u>(1,964,455)</u>
EXPENDITURES				
Community development projects	4,734,664	4,734,664	3,192,487	(1,542,177)
Administration	507,140	507,140	503,902	(3,238)
Capital outlay	<u>3,000</u>	<u>3,000</u>	<u>310</u>	<u>(2,690)</u>
Total expenditures	<u>5,244,804</u>	<u>5,244,804</u>	<u>3,696,699</u>	<u>(1,548,105)</u>
Excess of revenues over expenditures	853,896	853,896	437,546	(416,350)
OTHER FINANCING USES				
Transfers out	<u>(853,896)</u>	<u>(853,896)</u>	<u>(522,988)</u>	<u>330,908</u>
Net change in fund balance	<u>\$ -</u>	<u>\$ -</u>	(85,442)	<u>\$ (85,442)</u>
Adjustment for encumbrances			<u>78,940</u>	
Net change in fund balance (GAAP basis)			(6,502)	
FUND BALANCE at beginning of year (GAAP basis)			<u>3,435,975</u>	
FUND BALANCE at end of year (GAAP basis)			<u>\$ 3,429,473</u>	
EXPLANATION OF DIFFERENCES				
REVENUES				
Actual amounts (budgetary basis) from the budgetary comparison schedule			\$ 4,134,245	
Differences - none			<u>-</u>	
Total revenues as reported on the statement of revenues, expenditures, and changes in fund balances - governmental funds			<u>\$ 4,134,245</u>	
EXPENDITURES				
Actual amounts (budgetary basis) from the budgetary comparison schedule			\$ 3,696,699	
Adjustment for encumbrances			<u>(78,940)</u>	
Total expenditures as reported on the statement of revenues, expenditures, and changes in fund balances - governmental funds			<u>\$ 3,617,759</u>	

CITY OF CHATTANOOGA, TENNESSEE

SPECIAL REVENUE FUND

HOTEL/MOTEL TAX FUND

BUDGETARY COMPARISON SCHEDULE
Year Ended June 30, 2009

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Over (Under)
	Original	Final		
REVENUES				
Taxes	\$ 4,112,640	\$ 4,112,640	\$ 3,893,990	\$ (218,650)
Investment income	-	-	47,220	47,220
Total revenues	<u>4,112,640</u>	<u>4,112,640</u>	<u>3,941,210</u>	<u>(171,430)</u>
EXPENDITURES				
Contracted services	<u>113,250</u>	<u>113,250</u>	<u>105,781</u>	<u>(7,469)</u>
Total expenditures	<u>113,250</u>	<u>113,250</u>	<u>105,781</u>	<u>(7,469)</u>
Excess of revenues over expenditures	3,999,390	3,999,390	3,835,429	(163,961)
OTHER FINANCING USES				
Transfers out	<u>(5,265,313)</u>	<u>(5,265,313)</u>	<u>(5,265,313)</u>	<u>-</u>
Net change in fund balance	<u>\$ (1,265,923)</u>	<u>\$ (1,265,923)</u>	(1,429,884)	<u>\$ (163,961)</u>
Adjustment for encumbrances			-	
Net change in fund balance (GAAP basis)			(1,429,884)	
FUND BALANCE at beginning of year (GAAP basis)			<u>1,075,420</u>	
FUND BALANCE at end of year (GAAP basis)			<u>\$ (354,464)</u>	
EXPLANATION OF DIFFERENCES				
REVENUES				
Actual amounts (budgetary basis) from the budgetary comparison schedule			\$ 3,941,210	
Differences - none			-	
Total revenues as reported on the statement of revenues, expenditures, and changes in fund balances - governmental funds			<u>\$ 3,941,210</u>	
EXPENDITURES				
Actual amounts (budgetary basis) from the budgetary comparison schedule			\$ 105,781	
Adjustment for encumbrances			-	
Total expenditures as reported on the statement of revenues, expenditures, and changes in fund balances - governmental funds			<u>\$ 105,781</u>	

CITY OF CHATTANOOGA, TENNESSEE

SPECIAL REVENUE FUND

RIVER PIER GARAGE FUND

BUDGETARY COMPARISON SCHEDULE

Year Ended June 30, 2009

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Over (Under)
	Original	Final		
REVENUES				
SRC parking garage income	\$ 240,244	\$ 240,244	\$ 240,244	\$ -
Total revenues	<u>240,244</u>	<u>240,244</u>	<u>240,244</u>	<u>-</u>
EXPENDITURES				
Contracted services	<u>240,244</u>	<u>240,244</u>	<u>157,409</u>	<u>(82,835)</u>
Total expenditures	<u>240,244</u>	<u>240,244</u>	<u>157,409</u>	<u>(82,835)</u>
Net change in fund balance	<u>\$ -</u>	<u>\$ -</u>	82,835	<u>\$ 82,835</u>
Adjustment for encumbrances			-	
Net change in fund balance (GAAP basis)			82,835	
FUND BALANCE at beginning of year (GAAP basis)			<u>(13,614)</u>	
FUND BALANCE at end of year (GAAP basis)			<u>\$ 69,221</u>	
EXPLANATION OF DIFFERENCES				
REVENUES				
Actual amounts (budgetary basis) from the budgetary comparison schedule			\$ 240,244	
Differences - none			<u>-</u>	
Total revenues as reported on the statement of revenues, expenditures, and changes in fund balances - governmental funds			<u>\$ 240,244</u>	
EXPENDITURES				
Actual amounts (budgetary basis) from the budgetary comparison schedule			\$ 157,409	
Adjustment for encumbrances			<u>-</u>	
Total expenditures as reported on the statement of revenues, expenditures, and changes in fund balances - governmental funds			<u>\$ 157,409</u>	

CITY OF CHATTANOOGA, TENNESSEE

DEBT SERVICE FUND

BUDGETARY COMPARISON SCHEDULE

Year Ended June 30, 2009

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Over (Under)
	Original	Final		
REVENUES				
Hamilton County, Tennessee funds	\$ 1,086,950	\$ 1,086,950	\$ 1,086,950	\$ -
Investment income	-	-	367	367
911 reimbursement	200,000	200,000	200,000	-
Total revenues	<u>1,286,950</u>	<u>1,286,950</u>	<u>1,287,317</u>	<u>367</u>
EXPENDITURES				
Principal retirement	10,006,306	10,697,111	9,591,682	(1,105,429)
Interest	7,552,336	7,552,336	6,236,744	(1,315,592)
Fiscal charges	70,000	70,000	96,307	26,307
Total expenditures	<u>17,628,642</u>	<u>18,319,447</u>	<u>15,924,733</u>	<u>(2,394,714)</u>
Deficiency of revenues under expenditures	(16,341,692)	(17,032,497)	(14,637,416)	2,395,081
OTHER FINANCING SOURCES (USES)				
Transfers in	<u>16,390,164</u>	<u>16,390,164</u>	<u>14,637,416</u>	<u>(1,752,748)</u>
Net change in fund balance	<u>\$ 48,472</u>	<u>\$ (642,333)</u>	-	<u>\$ 642,333</u>
FUND BALANCE at beginning of year			<u>8,925,003</u>	
FUND BALANCE at end of year			<u>\$ 8,925,003</u>	
EXPLANATION OF DIFFERENCES				
REVENUES				
Actual amounts (budgetary basis) from the budgetary comparison schedule			\$ 1,287,317	
Differences - none			<u>-</u>	
Total revenues as reported on the statement of revenues, expenditures, and changes in fund balances - governmental funds			<u>\$ 1,287,317</u>	
EXPENDITURES				
Actual amounts (budgetary basis) from the budgetary comparison schedule			\$ 15,924,733	
Differences - none			<u>-</u>	
Total expenditures as reported on the statement of revenues, expenditures, and changes in fund balances - governmental funds			<u>\$ 15,924,733</u>	

FINANCIAL SCHEDULES

Financial schedules are used to demonstrate finance related legal and contractual compliance, provide details of data summarized in the financial statements and present other information deemed useful.

CITY OF CHATTANOOGA, TENNESSEE

SCHEDULE OF CERTIFICATES OF DEPOSIT BY FUND
June 30, 2009

	<u>Interest Rate</u>	<u>Maturity Date</u>	<u>Amount</u>
GENERAL FUND			
First Tennessee Bank	1.41 %	07/01/09	\$ 4,000,000
First Tennessee Bank	1.60 %	07/15/09	4,000,000
First Tennessee Bank	1.02 %	07/29/09	4,000,000
First Tennessee Bank	1.25 %	08/13/09	4,000,000
First Tennessee Bank	1.25 %	08/27/09	4,000,000
First Tennessee Bank	0.51 %	09/10/09	3,000,000
First Tennessee Bank	1.25 %	10/29/09	3,000,000
First Tennessee Bank	1.80 %	03/03/10	466,688
First Tennessee Bank	1.50 %	06/30/10	2,400,000
CAPITAL PROJECTS			
First Tennessee Bank	0.21 %	07/29/09	2,034,764
First Tennessee Bank	0.31 %	08/31/09	629,348
ENTERPRISE FUNDS			
Interceptor Sewer System			
First Tennessee Bank	0.35 %	08/24/09	5,500,000
Solid Waste/Sanitation Fund			
First Tennessee Bank	0.90 %	07/29/09	<u>721,254</u>
Total certificates of deposit			<u>\$37,752,054</u>

CITY OF CHATTANOOGA, TENNESSEE
SCHEDULE OF INVESTMENTS BY FUND
June 30, 2009

	Interest Rate	Maturity Date	Amount
GENERAL FUND			
Federal Home Loan Bank	0.93 %	02/25/10	\$ 40,334,123
CAPITAL PROJECTS			
Certificate of Deposit	1.58 %	08/25/09	1,842,000
Certificate of Deposit	1.64 %	09/24/09	2,639,664
Certificate of Deposit	1.69 %	10/26/09	1,417,981
Certificate of Deposit	1.73 %	11/23/09	2,000,000
Certificate of Deposit	1.08 %	12/16/09	876,123
Certificate of Deposit	1.77 %	12/23/09	1,199,285
Certificate of Deposit	1.82 %	01/22/10	2,091,854
Certificate of Deposit	1.90 %	02/21/10	5,174,424
SPECIAL REVENUE FUNDS			
Community Development			
Federal Home Loan Bank	1.88 %	11/16/09	2,191,905
State Street Aid			
Certificate of Deposit	1.56 %	09/29/09	379,000
Public Library			
Certificate of Deposit	1.71 %	09/08/09	52,060
Certificate of Deposit	1.80 %	02/09/10	2,900
Hotel/Motel Tax			
Certificate of Deposit	1.50 %	06/30/10	880,000
DEBT SERVICE FUND			
Federal Home Loan Bank	0.21 %	12/28/09	<u>548,372</u>
Total governmental fund investments, excluding permanent funds			<u>\$ 61,629,691</u>
ENTERPRISE FUNDS			
Electric Power Board			
Federal Home Loan Bank	4.38 %	10/22/10	\$ 5,988,000
Federal Home Loan Mortgage Corp.	5.13 %	08/23/10	6,018,000
Federal Home Loan Mortgage Corp.	6.88 %	09/15/10	6,128,000
Federal Home Loan Mortgage Corp.	4.75 %	01/18/11	6,060,000
Federal Home Loan Mortgage Corp.	3.25 %	02/25/11	5,920,000
Federal Home Loan Mortgage Corp.	5.63 %	03/15/11	6,160,000
Federal Home Loan Mortgage Corp.	6.00 %	06/15/11	6,213,000
Federal National Mortgage Association	6.63 %	11/15/10	6,179,000
Federal National Mortgage Association	4.75 %	12/15/10	6,056,000
Federal National Mortgage Association	5.13 %	04/15/11	6,131,000
Federal National Mortgage Association	6.00 %	05/15/11	6,222,000
Certificate of Deposit	3.39 %	07/20/09	5,175,000
Certificate of Deposit	3.43 %	08/20/09	5,177,000
Certificate of Deposit	3.89 %	08/31/09	4,000,000
Certificate of Deposit	3.53 %	09/12/09	6,219,000
Certificate of Deposit	3.49 %	10/20/09	5,181,000
Certificate of Deposit	3.53 %	11/20/09	5,182,000
Certificate of Deposit	3.63 %	12/12/09	6,225,000
Certificate of Deposit	1.55 %	04/29/10	5,000,000
Interceptor Sewer Fund			
Federal Home Loan Bank	0.93 %	02/25/10	25,572,253
Certificate of Deposit	1.39 %	07/20/09	750,000
Certificate of Deposit	1.58 %	10/05/09	3,000,000
Certificate of Deposit	1.10 %	11/28/09	1,603,152
Certificate of Deposit	1.05 %	12/15/09	2,500,000
Certificate of Deposit	1.50 %	06/30/10	1,000,000
Solid Waste/Sanitation Fund			
Federal Home Loan Bank	0.75 %	01/21/10	4,499,617
Certificate of Deposit	1.08 %	12/16/09	408,031
Certificate of Deposit	1.50 %	06/25/10	<u>5,728,753</u>
Total enterprise fund investments			<u>\$154,295,806</u>

CITY OF CHATTANOOGA, TENNESSEE

COMBINED SCHEDULE OF CHANGES IN TAXES RECEIVABLE
Year Ended June 30, 2009

Tax Year (1)	Property Taxes Receivable Balance June 30, 2008	Property Taxes Levied	Anticipated Current Year Levy (2)	Net Pick-Ups and Charge-Offs	Collections	Property Taxes Receivable Balance June 30, 2009	Allowance for Uncollectibles	Net Receivable Balance June 30, 2009
2009	\$ -	\$ -	\$89,008,123	\$ -	\$ -	\$89,008,123	\$ -	\$89,008,123
2008	-	91,760,952	-	51,287	87,144,122	4,668,117	721,224	3,946,893
2007	4,110,318	-	-	139,247	2,628,679	1,620,886	483,024	1,137,862
2006	1,303,413	-	-	5,604	607,025	701,992	367,843	334,149
2005	839,112	-	-	(2,076)	438,020	399,016	338,286	60,730
2004	323,945	-	-	(2,426)	43,583	277,936	264,623	13,313
2003	239,120	-	-	(2,514)	31,894	204,712	204,712	-
2002	322,298	-	-	(396)	20,902	301,000	301,000	-
2001	490,545	-	-	(198)	6,947	483,400	483,400	-
2000	235,644	-	-	(166)	90	235,388	235,388	-
1999	212,968	-	-	(166)	124	212,678	212,678	-
Totals	<u>\$ 8,077,363</u>	<u>\$91,760,952</u>	<u>\$89,008,123</u>	<u>\$ 188,196</u>	<u>\$90,921,386</u>	<u>\$98,113,248</u>	<u>\$ 3,612,178</u>	<u>\$94,501,070</u>

Note:

- (1) All years prior to 2007 have been turned over to the Clerk and Master for collection.
- (2) Accrual of the anticipated current year levy is required by GASB Statement No. 33. The accrual is recorded net of the allowance for uncollectible amounts.

CITY OF CHATTANOOGA, TENNESSEE

SUMMARY SCHEDULE OF DEBT SERVICE REQUIREMENTS TO MATURITY
June 30, 2009

	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
GOVERNMENTAL ACTIVITIES			
2010	\$ 15,234,379	\$ 15,141,139	\$ 30,375,518
2011	14,888,829	14,066,455	28,955,284
2012	13,794,141	13,504,725	27,298,866
2013	13,541,655	12,958,034	26,499,689
2014	13,566,041	12,407,742	25,973,783
2015	14,121,056	11,833,995	25,955,051
2016	14,509,265	11,219,214	25,728,479
2017	14,203,641	10,600,060	24,803,701
2018	14,867,205	9,972,533	24,839,738
2019	13,503,951	9,305,858	22,809,809
2020	13,938,402	8,672,094	22,610,496
2021	14,658,601	8,052,312	22,710,913
2022	15,313,748	7,326,700	22,640,448
2023	16,002,175	6,581,769	22,583,944
2024	15,748,197	5,789,853	21,538,050
2025	15,530,123	4,987,357	20,517,480
2026	16,300,426	4,156,207	20,456,633
2027	14,214,263	3,278,750	17,493,013
2028	13,876,391	2,512,197	16,388,588
2029	14,630,579	1,713,883	16,344,462
2030	13,171,492	911,572	14,083,064
2031	4,515,000	112,875	4,627,875
Total governmental activities	<u>310,129,560</u>	<u>175,105,324</u>	<u>485,234,884</u>
BUSINESS-TYPE ACTIVITIES			
2010	\$ 17,238,587	\$ 18,961,728	\$ 36,200,315
2011	15,993,822	18,235,441	34,229,263
2012	14,179,407	17,563,413	31,742,820
2013	14,635,041	16,930,490	31,565,531
2014	16,711,991	16,282,619	32,994,610
2015	18,000,428	15,566,189	33,566,617
2016	17,383,890	14,797,800	32,181,690
2017	19,087,527	14,023,544	33,111,071
2018	19,841,275	13,206,252	33,047,527
2019	19,060,223	12,346,197	31,406,420
2020	14,602,858	11,601,850	26,204,708
2021	14,982,205	10,973,361	25,955,566
2022	15,609,991	10,304,416	25,914,407
2023	16,264,984	9,605,846	25,870,830
2024	16,967,220	8,872,682	25,839,902
2025	17,194,950	8,108,399	25,303,349
2026	15,643,760	7,356,797	23,000,557
2027	15,316,562	6,598,136	21,914,698
2028	15,505,400	5,843,528	21,348,928
2029	16,265,400	5,065,465	21,330,865
2030	17,065,400	4,248,403	21,313,803
2031	17,900,400	3,389,340	21,289,740
2032	18,780,400	2,486,277	21,266,677
2033	19,705,400	1,532,214	21,237,614
2034	20,690,400	522,151	21,212,551
2035	20,400	6,089	26,489
2036	20,400	6,026	26,426
2037	20,400	5,963	26,363
2038	20,400	5,900	26,300
2039	1,906,508	5,354	1,911,862
Total business-type activities	<u>426,615,629</u>	<u>254,451,870</u>	<u>681,067,499</u>
Total primary government indebtedness	<u>\$736,745,189</u>	<u>\$429,557,194</u>	<u>\$1,166,302,383</u>

CITY OF CHATTANOOGA, TENNESSEE

SUMMARY SCHEDULE OF DEBT SERVICE REQUIREMENTS TO MATURITY
June 30, 2009

	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
COMPONENT UNITS			
2010	\$ 3,342,268	\$ 6,665,176	\$ 10,007,444
2011	3,513,912	6,485,121	9,999,033
2012	3,721,289	6,295,331	10,016,620
2013	3,899,643	6,103,227	10,002,870
2014	4,094,030	5,897,615	9,991,645
2015	4,304,507	5,676,493	9,981,000
2016	4,536,136	5,440,724	9,976,860
2017	4,783,982	5,190,148	9,974,130
2018	5,043,113	4,918,089	9,961,202
2019	8,093,289	4,597,235	12,690,524
2020	5,125,000	4,178,337	9,303,337
2021	5,405,000	3,890,267	9,295,267
2022	5,700,000	3,575,914	9,275,914
2023	6,035,000	3,233,189	9,268,189
2024	6,385,000	2,870,391	9,255,391
2025	6,755,000	2,486,491	9,241,491
2026	7,155,000	2,132,609	9,287,609
2027	7,465,000	1,812,797	9,277,797
2028	7,275,000	1,467,625	8,742,625
2029	8,155,000	1,081,875	9,236,875
2030	8,565,000	663,875	9,228,875
2031	8,995,000	224,875	9,219,875
Total component units indebtedness	<u>\$128,347,169</u>	<u>\$84,887,404</u>	<u>\$213,234,573</u>

CITY OF CHATTANOOGA, TENNESSEE
ANALYSIS OF GENERAL OBLIGATION DEBT
June 30, 2009

	Outstanding July 1, 2008	Interest Paid FY 2008-2009	Issued FY 2008-2009	Retired FY 2008-2009	Outstanding June 30, 2009	Maturing FY 2009-2010	Interest Payable FY 2009-2010
GOVERNMENTAL ACTIVITIES							
Serial bonds:							
1998 Public Improvement Refunding	\$ 6,780,400	\$ 328,361	\$ -	\$ 1,413,900	\$ 5,366,500	\$ 1,501,000	\$ 248,201
2001 Municipal Public Improvement	1,155,000	57,500	-	1,155,000	-	-	-
2002 Municipal Improvement Refunding	6,240,000	290,863	-	665,000	5,575,000	695,000	260,706
2002 Series A Refunding	2,664,961	94,075	-	625,241	2,039,720	603,953	71,836
2002 Hotel-Motel Tax Pledge	48,190,000	2,154,788	-	870,000	47,320,000	950,000	2,127,488
2003 Series A General Obligation	8,950,000	336,026	-	840,000	8,110,000	800,000	310,826
2005 Series A Refunding-General	17,197,982	762,958	-	-	17,197,982	1,195,886	742,030
2005 Series A Refunding-Hotel/Motel	5,448,980	240,525	-	-	5,448,980	21,010	240,157
2006 Series A Municipal Public Improvement	19,696,156	783,959	-	1,036,640	18,659,516	1,036,640	742,493
2007 Series A Municipal Public Refunding	14,520,000	690,783	-	-	14,520,000	-	690,805
2009 Series A General Obligation	-	-	45,415,000	-	45,415,000	2,275,000	2,144,603
Total serial bonds	130,843,479	5,739,838	45,415,000	6,605,781	169,652,698	9,078,489	7,579,145
Notes payable:							
1997 Tennessee Municipal Bond Fund	2,761,023	44,001	-	636,000	2,125,023	671,000	31,380
1999 Fire Hall Land Note	25,180	2,247	-	3,392	21,788	3,729	1,910
2003 Tennessee Municipal Bond Fund	3,912,240	48,714	-	338,655	3,573,585	348,642	39,274
2004 Tennessee Municipal Bond Fund	20,019,576	250,346	318,857	1,085,799	19,252,634	1,114,115	211,586
2008 Hennen Land Note	549,404	-	-	41,598	507,806	111,197	-
2008 Petros Land Note	750,000	-	-	250,000	500,000	250,000	-
2008 HUD Section 108 Loan Program	4,576,000	124,823	-	-	4,576,000	305,000	192,233
2009 IDB Foreign-Trade Zone	-	-	98,000	-	98,000	62,000	-
Total notes payable	32,593,423	470,131	416,857	2,355,444	30,654,836	2,865,683	476,383
Capital leases payable:							
CDRC Capital Lease	111,411,938	7,225,279	-	2,474,321	108,937,617	2,629,536	7,064,814
800 MHz Equipment Capital Lease	1,191,838	17,080	-	591,679	600,159	600,159	8,601
2009 Golf Course Capital Lease	-	9,695	323,028	38,778	284,250	60,512	12,196
Total capital leases payable	112,603,776	7,252,054	323,028	3,104,778	109,822,026	3,290,207	7,085,611
Total governmental activities	276,040,678	13,462,023	46,154,885	12,066,003	310,129,560	15,234,379	15,141,139

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CITY OF CHATTANOOGA, TENNESSEE
ANALYSIS OF GENERAL OBLIGATION DEBT
June 30, 2009

(continued from previous page)

	Outstanding July 1, 2008	Interest Paid FY 2008-2009	Issued FY 2008-2009	Retired FY 2008-2009	Outstanding June 30, 2009	Maturing FY 2009-2010	Interest Payable FY 2009-2010
BUSINESS-TYPE ACTIVITIES							
Interceptor Sewer System:							
Serial bonds -							
1998 Municipal Public Improvement - Refunding	\$ 11,609,900	\$ 592,759	\$ -	\$ 857,800	\$ 10,752,100	\$ 910,500	\$ 544,131
2002 Municipal Public Improvement - Refunding	17,588,770	779,329	-	2,431,007	15,157,763	2,532,248	672,128
2002 Series A Refunding	14,235,039	502,506	-	3,339,759	10,895,280	3,226,047	383,714
2003 Series B Sewer and Sewage Refunding	2,170,000	70,525	-	2,170,000	-	-	-
2005 Series A Refunding	<u>11,014,916</u>	<u>550,469</u>	<u>-</u>	<u>-</u>	<u>11,014,916</u>	<u>4,581</u>	<u>550,388</u>
Total serial bonds	<u>56,618,625</u>	<u>2,495,588</u>	<u>-</u>	<u>8,798,566</u>	<u>47,820,059</u>	<u>6,673,376</u>	<u>2,150,361</u>
Notes payable -							
1992 State Revolving Loan	836,516	30,278	-	166,434	670,082	173,178	23,532
Georgia Environmental Facilities Authority	4,715,691	177,047	-	336,371	4,379,320	343,353	170,065
2003 State Revolving Loan	35,811,982	1,044,588	-	1,663,464	34,148,518	1,713,708	994,344
2007 State Revolving Loan	<u>-</u>	<u>95,427</u>	<u>11,302,798</u>	<u>-</u>	<u>11,302,798</u>	<u>650,000</u>	<u>312,326</u>
Total notes payable	<u>41,364,189</u>	<u>1,347,340</u>	<u>11,302,798</u>	<u>2,166,269</u>	<u>50,500,718</u>	<u>2,880,239</u>	<u>1,500,267</u>
Capital leases payable -							
2001 Capital Lease City of Collegedale	<u>171,298</u>	<u>10,078</u>	<u>-</u>	<u>23,575</u>	<u>147,723</u>	<u>25,018</u>	<u>8,635</u>
Total capital leases payable	<u>171,298</u>	<u>10,078</u>	<u>-</u>	<u>23,575</u>	<u>147,723</u>	<u>25,018</u>	<u>8,635</u>
Total Interceptor Sewer System	<u>98,154,112</u>	<u>3,853,006</u>	<u>11,302,798</u>	<u>10,988,410</u>	<u>98,468,500</u>	<u>9,578,633</u>	<u>3,659,263</u>

(continued on next page)

CITY OF CHATTANOOGA, TENNESSEE
ANALYSIS OF GENERAL OBLIGATION DEBT
June 30, 2009

(continued from previous page)

	Outstanding July 1, 2008	Interest Paid FY 2008-2009	Issued FY 2008-2009	Retired FY 2008-2009	Outstanding June 30, 2009	Maturing FY 2009-2010	Interest Payable FY 2009-2010
BUSINESS-TYPE ACTIVITIES (continued)							
Solid Waste/Sanitation Fund:							
Serial bonds -							
1998 Municipal Public Improvement - Refunding	\$ 3,686,100	\$ 170,957	\$ -	\$ 1,155,600	\$ 2,530,500	\$ 1,226,900	\$ 105,438
2001 Municipal Public Bond	195,000	10,000	-	195,000	-	-	-
2002 Municipal Public Improvement - Refunding	5,695,200	270,529	-	837,859	4,857,341	874,349	231,913
2005 Series A - Refunding	8,994,089	433,042	-	-	8,994,089	206,193	429,434
2006 Series A Municipal Public Improvement	5,383,844	214,291	-	283,360	5,100,484	283,360	202,957
2007 Series A Municipal Public Refunding	2,480,000	117,990	-	-	2,480,000	-	117,990
Total serial bonds	<u>26,434,233</u>	<u>1,216,809</u>	<u>-</u>	<u>2,471,819</u>	<u>23,962,414</u>	<u>2,590,802</u>	<u>1,087,732</u>
Notes payable -							
2003 Tennessee Municipal Bond Fund	396,760	4,942	-	34,345	362,415	35,358	3,887
2004 Tennessee Municipal Bond Fund	514,482	6,433	-	26,201	488,281	26,885	5,237
Total notes payable	<u>911,242</u>	<u>11,375</u>	<u>-</u>	<u>60,546</u>	<u>850,696</u>	<u>62,243</u>	<u>9,124</u>
Total Solid Waste/Sanitation Fund	<u>27,345,475</u>	<u>1,228,184</u>	<u>-</u>	<u>2,532,365</u>	<u>24,813,110</u>	<u>2,653,045</u>	<u>1,096,856</u>
Water Quality Management Fund:							
Serial bonds -							
1998 Municipal Public Improvement - Refunding	2,528,600	117,274	-	792,700	1,735,900	841,600	72,331
2001 Municipal Public Improvement	60,000	3,000	-	60,000	-	-	-
2002 Municipal Public Improvement - Refunding	4,256,031	202,167	-	626,136	3,629,895	653,401	173,309
2005 Series A - Refunding	5,404,033	265,188	-	-	5,404,033	62,330	264,097
2007 Series A Municipal Public Refunding	750,000	35,683	-	-	750,000	-	35,682
Total serial bonds	<u>12,998,664</u>	<u>623,312</u>	<u>-</u>	<u>1,478,836</u>	<u>11,519,828</u>	<u>1,557,331</u>	<u>545,419</u>
Notes payable -							
1992 State Revolving Loan	836,516	30,278	-	166,433	670,083	173,178	23,532
Total notes payable	<u>836,516</u>	<u>30,278</u>	<u>-</u>	<u>166,433</u>	<u>670,083</u>	<u>173,178</u>	<u>23,532</u>
Total Water Quality Management Fund	<u>13,835,180</u>	<u>653,590</u>	<u>-</u>	<u>1,645,269</u>	<u>12,189,911</u>	<u>1,730,509</u>	<u>568,951</u>
Total business-type activities	<u>139,334,767</u>	<u>5,734,780</u>	<u>11,302,798</u>	<u>15,166,044</u>	<u>135,471,521</u>	<u>13,962,187</u>	<u>5,325,070</u>
Total general obligation debt	<u>\$ 415,375,445</u>	<u>\$ 19,196,803</u>	<u>\$ 57,457,683</u>	<u>\$ 27,232,047</u>	<u>\$ 445,601,081</u>	<u>\$ 29,196,566</u>	<u>\$ 20,466,209</u>

Note: General Obligation Serial Bonds reported as self-supporting indebtedness have the pledge of unlimited ad valorem on all taxable property in the City for their repayment. Such bonds are recorded as liabilities of the respective funds and are repaid by the City from the revenues generated from the individual funds activities.

CITY OF CHATTANOOGA, TENNESSEE
ANALYSIS OF REVENUE BONDS AND OTHER DEBT
June 30, 2009

	Outstanding July 1, 2008	Interest Paid FY 2008-2009	Issued FY 2008-2009	Retired FY 2008-2009	Outstanding June 30, 2009	Maturing FY 2009-2010	Interest Payable FY 2009-2010
PRIMARY GOVERNMENT							
EPB:							
Revenue bonds -							
2000 Electric System Revenue Bonds	\$ 6,400,000	\$ 264,000	\$ -	\$ 1,600,000	\$ 4,800,000	\$ 1,600,000	\$ 191,000
2006A Electric System Refunding Revenue Bonds	40,000,000	1,726,000	-	-	40,000,000	1,070,000	1,704,000
2006B Electric System Revenue Bonds	23,430,000	958,000	-	-	23,430,000	-	958,000
2008A Electric System Revenue Bonds	<u>219,830,000</u>	<u>9,030,000</u>	<u>-</u>	<u>-</u>	<u>219,830,000</u>	<u>-</u>	<u>10,764,000</u>
Total primary government revenue bonds	<u>289,660,000</u>	<u>11,978,000</u>	<u>-</u>	<u>1,600,000</u>	<u>288,060,000</u>	<u>2,670,000</u>	<u>13,617,000</u>
Notes payable -							
February 2005 Equipment Note	290,000	9,000	-	171,000	119,000	119,000	2,000
May 2005 Equipment Note	222,000	8,000	-	119,000	103,000	103,000	2,000
June 2005 Equipment Note	190,000	7,000	-	102,000	88,000	88,000	2,000
October 2005 Equipment Note	215,000	8,000	-	115,000	100,000	100,000	2,000
December 2005 Equipment Note	<u>378,000</u>	<u>14,000</u>	<u>-</u>	<u>202,000</u>	<u>176,000</u>	<u>176,000</u>	<u>4,000</u>
Total notes payable	<u>1,295,000</u>	<u>46,000</u>	<u>-</u>	<u>709,000</u>	<u>586,000</u>	<u>586,000</u>	<u>12,000</u>
Housing Management:							
Other obligation	<u>2,534,655</u>	<u>36,410</u>	<u>-</u>	<u>36,547</u>	<u>2,498,108</u>	<u>20,400</u>	<u>7,658</u>
Total primary government	<u>\$293,489,655</u>	<u>\$ 12,060,410</u>	<u>\$ -</u>	<u>\$ 2,345,547</u>	<u>\$291,144,108</u>	<u>\$ 3,276,400</u>	<u>\$ 13,636,658</u>
COMPONENT UNITS							
Metropolitan Airport Authority:							
Revenue bonds -							
2002 Airport Revenue Series A Refunding Bonds	\$ 12,625,000	\$ 490,859	\$ -	\$ 12,625,000	\$ -	\$ -	\$ -
2009 Taxable Refunding Revenue Bonds	<u>-</u>	<u>10,910</u>	<u>6,600,000</u>	<u>42,831</u>	<u>6,557,169</u>	<u>292,268</u>	<u>352,620</u>
Total Metropolitan Airport Authority revenue bonds	<u>12,625,000</u>	<u>501,769</u>	<u>6,600,000</u>	<u>12,667,831</u>	<u>6,557,169</u>	<u>292,268</u>	<u>352,620</u>
Chattanooga Downtown Redevelopment Corporation:							
Revenue bonds -							
2000 Chattanooga Lease Rental Revenue Bonds	68,590,000	3,761,906	-	2,835,000	65,755,000	2,975,000	3,616,656
2007 Chattanooga Lease Rental Revenue Refunding Bonds	<u>56,110,000</u>	<u>2,698,900</u>	<u>-</u>	<u>75,000</u>	<u>56,035,000</u>	<u>75,000</u>	<u>2,695,900</u>
Total Chattanooga Downtown Redevelopment bonds	<u>124,700,000</u>	<u>6,460,806</u>	<u>-</u>	<u>2,910,000</u>	<u>121,790,000</u>	<u>3,050,000</u>	<u>6,312,556</u>
Total component units revenue bonds	<u>\$137,325,000</u>	<u>\$ 6,962,575</u>	<u>\$ 6,600,000</u>	<u>\$ 15,577,831</u>	<u>\$128,347,169</u>	<u>\$ 3,342,268</u>	<u>\$ 6,665,176</u>

CITY OF CHATTANOOGA, TENNESSEE

SCHEDULE OF BONDS, NOTES, AND CAPITAL LEASES PAYABLE - BY FISCAL YEAR
June 30, 2009

DIRECT INDEBTEDNESS

Fiscal Year Ended June 30	Issue	Interest Rate	Principal	Interest Due	Total Interest and Principal
2010	1998 Public Improvement Refunding	5.500	\$ 1,501,000	\$ 248,201	\$ 1,749,201
2011		5.500	1,593,800	163,094	1,756,894
2012		5.250	272,000	112,124	384,124
2013		5.250	288,300	97,416	385,716
2014		5.250	304,600	81,853	386,453
2015		5.250	321,900	65,407	387,307
2016		5.250	341,300	47,998	389,298
2017		5.250	361,600	29,547	391,147
2018		5.250	382,000	10,028	392,028
			<u>5,366,500</u>	<u>855,668</u>	<u>6,222,168</u>
2010	Note Payable - Tennessee Municipal Bond Fund 1997	1.480	671,000	31,380	702,380
2011		1.480	708,000	21,471	729,471
2012		1.480	746,023	11,016	757,039
			<u>2,125,023</u>	<u>63,867</u>	<u>2,188,890</u>
2010	1999 Fire Hall Land Note	9.500	3,729	1,910	5,639
2011		9.500	4,099	1,540	5,639
2012		9.500	4,506	1,133	5,639
2013		9.500	4,953	686	5,639
2014		9.500	4,501	198	4,699
				<u>21,788</u>	<u>5,467</u>
2010	2002 Public Improvement Refunding	5.000	695,000	260,706	955,706
2011		5.375	720,000	223,847	943,847
2012		5.375	770,000	183,669	953,669
2013		5.375	805,000	141,341	946,341
2014		5.000	840,000	98,581	938,581
2015		4.375	855,000	58,753	913,753
2016		4.500	890,000	20,025	910,025
				<u>5,575,000</u>	<u>986,922</u>
2010	IDB Foreign-Trade Zone Note	0.000	62,000	-	62,000
2011		0.000	12,000	-	12,000
2012		0.000	12,000	-	12,000
2013		0.000	12,000	-	12,000
				<u>98,000</u>	<u>-</u>

(continued on following page)

CITY OF CHATTANOOGA, TENNESSEE
 SCHEDULE OF BONDS, NOTES, AND CAPITAL LEASES PAYABLE - BY FISCAL YEAR
 June 30, 2009

(continued from previous page)

DIRECT INDEBTEDNESS

Fiscal Year Ended June 30	Issue	Interest Rate	Principal	Interest Due	Total Interest and Principal
2010	2002A Public Improvement Refunding	4.000	\$ 603,953	\$ 71,836	\$ 675,789
2011		3.600	385,552	52,817	438,369
2012		5.000	371,360	36,593	407,953
2013		4.000	364,264	20,023	384,287
2014		4.000	160,055	9,537	169,592
2015		4.100	154,536	3,168	157,704
			<u>2,039,720</u>	<u>193,974</u>	<u>2,233,694</u>
2010	2002 Hotel Motel Tax Pledge	3.000	950,000	2,127,488	3,077,488
2011		3.125	1,030,000	2,097,144	3,127,144
2012		3.250	1,120,000	2,062,850	3,182,850
2013		5.000	-	2,044,650	2,044,650
2014		3.500	1,330,000	2,021,375	3,351,375
2015		4.000	1,440,000	1,969,300	3,409,300
2016		4.000	1,555,000	1,909,400	3,464,400
2017		4.000	1,680,000	1,844,700	3,524,700
2018		4.000	1,805,000	1,775,000	3,580,000
2019		5.000	-	1,738,900	1,738,900
2020		5.000	-	1,738,900	1,738,900
2021		5.000	2,280,000	1,681,900	3,961,900
2022		5.000	2,465,000	1,563,275	4,028,275
2023		5.000	2,655,000	1,435,275	4,090,275
2024		4.500	2,850,000	1,304,775	4,154,775
2025		4.500	3,045,000	1,172,138	4,217,138
2026		4.500	3,255,000	1,030,388	4,285,388
2027		4.500	3,470,000	879,075	4,349,075
2028		4.500	3,700,000	717,750	4,417,750
2029		5.000	3,950,000	535,750	4,485,750
2030		5.000	4,225,000	331,375	4,556,375
2031	5.000	4,515,000	112,875	4,627,875	
			<u>47,320,000</u>	<u>32,094,283</u>	<u>79,414,283</u>
2010	2009 Golf Course Capital Lease	4.750	60,512	12,196	72,708
2011		4.750	63,450	9,258	72,708
2012		4.750	66,530	6,178	72,708
2013		4.750	69,760	2,948	72,708
2014		4.750	23,998	238	24,236
			<u>284,250</u>	<u>30,818</u>	<u>315,068</u>

(continued on following page)

CITY OF CHATTANOOGA, TENNESSEE

SCHEDULE OF BONDS, NOTES, AND CAPITAL LEASES PAYABLE - BY FISCAL YEAR
June 30, 2009

(continued from previous page)

DIRECT INDEBTEDNESS

Fiscal Year Ended June 30	Issue	Interest Rate	Principal	Interest Due	Total Interest and Principal
2010	2003 Series A General Obligation	3.250	\$ 800,000	\$ 310,826	\$ 1,110,826
2011		3.500	830,000	284,826	1,114,826
2012		3.625	855,000	255,776	1,110,776
2013		3.750	885,000	224,783	1,109,783
2014		3.875	900,000	191,595	1,091,595
2015		4.000	900,000	156,720	1,056,720
2016		4.000	900,000	120,720	1,020,720
2017		4.100	960,000	84,720	1,044,720
2018		4.200	1,080,000	45,360	1,125,360
			<u>8,110,000</u>	<u>1,675,326</u>	<u>9,785,326</u>
2010	2003 Note Payable - Tennessee Municipal Bond Fund	1.100	348,642	39,274	387,916
2011		1.100	360,445	35,442	395,887
2012		1.100	371,341	31,481	402,822
2013		1.100	383,144	27,400	410,544
2014		1.100	395,854	23,189	419,043
2015		1.100	408,565	18,839	427,404
2016		1.100	421,276	14,348	435,624
2017		1.100	434,895	9,719	444,614
2018		1.100	449,423	4,939	454,362
			<u>3,573,585</u>	<u>204,631</u>	<u>3,778,216</u>
2010	CDRC Capital Lease	6.380	2,629,536	7,064,814	9,694,350
2011		6.380	2,789,754	6,894,284	9,684,038
2012		6.380	2,986,987	6,713,363	9,700,350
2013		6.380	3,164,158	6,519,651	9,683,809
2014		6.380	3,360,019	6,314,449	9,674,468
2015		6.380	3,570,878	6,096,546	9,667,424
2016		6.380	3,797,017	5,864,967	9,661,984
2017		6.380	4,039,430	5,618,723	9,658,153
2018		6.380	4,287,566	5,356,759	9,644,325
2019		6.380	4,555,404	5,078,702	9,634,106
2020		6.380	4,851,644	4,783,275	9,634,919
2021		6.380	5,157,894	4,468,637	9,626,531
2022		6.380	5,473,007	4,134,137	9,607,144
2023		6.380	5,820,423	3,779,202	9,599,625
2024		6.380	6,185,542	3,401,736	9,587,278
2025		6.380	6,573,483	3,000,592	9,574,075
2026	6.380	6,993,786	2,574,289	9,568,075	
2027	6.380	7,437,627	2,120,729	9,558,356	
2028	6.380	7,906,391	1,638,384	9,544,775	
2029	6.380	8,410,579	1,125,639	9,536,218	
2030	6.380	8,946,492	580,197	9,526,689	
			<u>108,937,617</u>	<u>93,129,075</u>	<u>202,066,692</u>

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CITY OF CHATTANOOGA, TENNESSEE

SCHEDULE OF BONDS, NOTES, AND CAPITAL LEASES PAYABLE - BY FISCAL YEAR
June 30, 2009

(continued from previous page)

DIRECT INDEBTEDNESS

Fiscal Year Ended June 30	Issue	Interest Rate	Principal	Interest Due	Total Interest and Principal
2010	800 MHZ Equipment Capital Lease	1.433	\$ 600,159	\$ 8,601	\$ 608,760
			<u>600,159</u>	<u>8,601</u>	<u>608,760</u>
2010	2004 Note Payable - Tennessee Municipal Bond Fund	1.100	1,114,115	211,586	1,325,701
2011		1.100	1,144,385	199,342	1,343,727
2012		1.100	1,174,655	186,766	1,361,421
2013		1.100	1,205,901	173,856	1,379,757
2014		1.100	1,238,123	160,603	1,398,726
2015		1.100	1,271,322	146,996	1,418,318
2016		1.100	1,305,497	133,024	1,438,521
2017		1.100	1,340,649	118,677	1,459,326
2018		1.100	1,375,801	103,943	1,479,744
2019		1.100	1,412,905	88,823	1,501,728
2020		1.100	1,450,986	73,295	1,524,281
2021		1.100	1,489,067	57,349	1,546,416
2022		1.100	1,529,101	40,984	1,570,085
2023	1.100	1,570,112	24,179	1,594,291	
2024	1.100	630,015	6,927	636,942	
			<u>19,252,634</u>	<u>1,726,350</u>	<u>20,978,984</u>
2010	2005 A Hotel - Motel Tax Refunding	3.500	21,010	240,157	261,167
2011		3.500	24,475	239,361	263,836
2012		4.000	25,000	238,433	263,433
2013		4.000	1,245,000	213,033	1,458,033
2014		3.750	400	188,126	188,526
2015		5.000	393	188,108	188,501
2016		5.000	14,336	187,740	202,076
2017		5.000	16,000	186,982	202,982
2018		5.000	16,500	186,169	202,669
2019		5.000	1,967,390	136,572	2,103,962
2020		4.125	2,118,476	43,694	2,162,170
			<u>5,448,980</u>	<u>2,048,375</u>	<u>7,497,355</u>

(continued on following page)

CITY OF CHATTANOOGA, TENNESSEE

SCHEDULE OF BONDS, NOTES, AND CAPITAL LEASES PAYABLE - BY FISCAL YEAR
June 30, 2009

(continued from previous page)

DIRECT INDEBTEDNESS

Fiscal Year Ended June 30	Issue	Interest Rate	Principal	Interest Due	Total Interest and Principal
2010	2005 A Public Improvement Refunding	3.500	\$ 1,195,886	\$ 742,030	\$ 1,937,916
2011		3.500	1,245,032	699,314	1,944,346
2012		4.000	1,290,902	651,708	1,942,610
2013		4.000	1,328,320	599,323	1,927,643
2014		3.750	1,396,851	546,566	1,943,417
2015		5.000	1,586,822	480,705	2,067,527
2016		5.000	1,673,199	399,204	2,072,403
2017		5.000	1,759,427	313,388	2,072,815
2018		5.000	1,859,275	222,921	2,082,196
2019		5.000	1,956,612	127,524	2,084,136
2020		4.125	1,905,656	39,304	1,944,960
			<u>17,197,982</u>	<u>4,821,987</u>	<u>22,019,969</u>
2010	2006 A Public Improvement	4.000	1,036,640	742,493	1,779,133
2011		4.000	1,036,640	701,028	1,737,668
2012		4.000	1,036,640	659,562	1,696,202
2013		4.000	1,036,640	618,097	1,654,737
2014		4.000	1,036,640	576,631	1,613,271
2015		5.000	1,036,640	535,165	1,571,805
2016		4.000	1,036,640	488,517	1,525,157
2017		4.000	1,036,640	441,868	1,478,508
2018		4.000	1,036,640	400,402	1,437,042
2019		4.125	1,036,640	358,937	1,395,577
2020		4.250	1,036,640	316,823	1,353,463
2021		4.250	1,036,640	273,414	1,310,054
2022		4.000	1,036,640	229,357	1,265,997
2023		4.000	1,036,640	186,595	1,223,235
2024		4.000	1,036,640	145,130	1,181,770
2025		4.000	1,036,640	103,664	1,140,304
2026	4.000	1,036,640	62,198	1,098,838	
2027	4.000	1,036,636	20,733	1,057,369	
			<u>18,659,516</u>	<u>6,860,614</u>	<u>25,520,130</u>
2010	2007 A Public Improvement Refunding	5.000	-	690,805	690,805
2011		5.000	-	690,805	690,805
2012		5.000	-	690,805	690,805
2013		5.000	-	690,805	690,805
2014		5.000	-	690,805	690,805
2015		5.000	-	690,805	690,805
2016		5.000	-	690,805	690,805
2017		5.000	-	690,805	690,805
2018		5.000	-	690,805	690,805
2019		5.000	-	690,805	690,805
2020		5.000	-	690,805	690,805
2021		5.000	2,120,000	690,805	2,810,805
2022		4.300	2,235,000	584,805	2,819,805
2023	5.000	2,345,000	488,700	2,833,700	
2024	4.750	2,470,000	371,450	2,841,450	
2025	4.750	2,605,000	254,125	2,859,125	
2026	4.750	2,745,000	130,388	2,875,388	
			<u>14,520,000</u>	<u>10,119,128</u>	<u>24,639,128</u>

(continued on following page)

CITY OF CHATTANOOGA, TENNESSEE

SCHEDULE OF BONDS, NOTES, AND CAPITAL LEASES PAYABLE - BY FISCAL YEAR
June 30, 2009

(continued from previous page)

DIRECT INDEBTEDNESS

Fiscal Year Ended June 30	Issue	Interest Rate	Principal	Interest Due	Total Interest and Principal
2010	2008 Hennen Notes Payable	0.000	\$ 111,197	\$ -	\$ 111,197
2011		0.000	111,197	-	111,197
2012		0.000	111,197	-	111,197
2013		0.000	174,215	-	174,215
			<u>507,806</u>	<u>-</u>	<u>507,806</u>
2010	2008 Petros Notes Payable	0.000	250,000	-	250,000
2011		0.000	250,000	-	250,000
			<u>500,000</u>	<u>-</u>	<u>500,000</u>
2010	2008 Section 108 HUD Loan	4.410	305,000	192,233	497,233
2011		4.510	305,000	183,494	488,494
2012		4.600	305,000	173,505	478,505
2013		4.670	305,000	162,434	467,434
2014		4.730	305,000	150,508	455,508
2015		4.800	305,000	138,095	443,095
2016		4.860	305,000	125,178	430,178
2017		4.910	305,000	111,743	416,743
2018		4.970	305,000	97,957	402,957
2019		5.040	305,000	83,957	388,957
2020		5.080	305,000	69,485	374,485
2021		5.120	305,000	54,494	359,494
2022		5.160	305,000	39,229	344,229
2023		5.190	305,000	23,705	328,705
2024		5.190	306,000	7,941	313,941
			<u>4,576,000</u>	<u>1,613,958</u>	<u>6,189,958</u>
2010	2009A Public Improvement Bonds	3.000	2,275,000	2,144,603	4,419,603
2011		4.000	2,275,000	1,569,388	3,844,388
2012		3.000	2,275,000	1,489,763	3,764,763
2013		3.000	2,270,000	1,421,588	3,691,588
2014		3.000	2,270,000	1,353,488	3,623,488
2015		3.000	2,270,000	1,285,388	3,555,388
2016		3.000	2,270,000	1,217,288	3,487,288
2017		3.000	2,270,000	1,149,188	3,419,188
2018		3.250	2,270,000	1,078,250	3,348,250
2019		3.500	2,270,000	1,001,638	3,271,638
2020		4.000	2,270,000	916,513	3,186,513
2021		4.000	2,270,000	825,713	3,095,713
2022		4.000	2,270,000	734,913	3,004,913
2023		4.000	2,270,000	644,113	2,914,113
2024		4.130	2,270,000	551,894	2,821,894
2025		4.250	2,270,000	456,838	2,726,838
2026		4.380	2,270,000	358,944	2,628,944
2027	4.500	2,270,000	258,213	2,528,213	
2028	4.500	2,270,000	156,063	2,426,063	
2029	4.630	2,270,000	52,494	2,322,494	
			<u>45,415,000</u>	<u>18,666,280</u>	<u>64,081,280</u>
	Total direct indebtedness		<u>310,129,560</u>	<u>175,105,324</u>	<u>485,234,884</u>

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CITY OF CHATTANOOGA, TENNESSEE

SCHEDULE OF BONDS, NOTES, AND CAPITAL LEASES PAYABLE - BY FISCAL YEAR
June 30, 2009

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INTERCEPTOR SEWER SYSTEM

Fiscal Year Ended June 30	Issue	Interest Rate	Principal	Interest Due	Total Interest and Principal
2010	1998 Public Improvement Refunding	5.500	\$ 910,500	\$ 544,131	\$ 1,454,631
2011		5.500	963,300	492,602	1,455,902
2012		5.250	1,063,000	438,207	1,501,207
2013		5.250	1,126,700	380,727	1,507,427
2014		5.250	1,190,400	319,904	1,510,304
2015		5.250	1,258,100	255,630	1,513,730
2016		5.250	1,333,700	187,596	1,521,296
2017		5.250	1,413,400	115,484	1,528,884
2018		5.250	1,493,000	39,191	1,532,191
			<u>10,752,100</u>	<u>2,773,472</u>	<u>13,525,572</u>
2010	Georgia Environmental Facilities Authority	4.000	343,353	170,065	513,418
2011		4.000	357,294	156,124	513,418
2012		4.000	371,802	141,616	513,418
2013		4.000	386,899	126,519	513,418
2014		4.000	402,608	110,810	513,418
2015		4.000	418,956	94,462	513,418
2016		4.000	435,967	77,451	513,418
2017		4.000	453,669	59,749	513,418
2018		4.000	472,090	41,328	513,418
2019		4.000	491,258	22,160	513,418
2020		4.000	245,424	3,649	249,073
			<u>4,379,320</u>	<u>1,003,933</u>	<u>5,383,253</u>
2010	General Obligation Sewer Refunding Bonds, Series 2002 Serial Bonds	4.000	2,532,248	672,128	3,204,376
2011		4.250	2,653,776	547,767	3,201,543
2012		4.250	2,787,948	412,855	3,200,803
2013		4.250	2,932,214	270,995	3,203,209
2014		4.250	3,076,577	125,571	3,202,148
2015		4.500	1,175,000	26,438	1,201,438
			<u>15,157,763</u>	<u>2,055,754</u>	<u>17,213,517</u>

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CITY OF CHATTANOOGA, TENNESSEE

SCHEDULE OF BONDS, NOTES, AND CAPITAL LEASES PAYABLE - BY FISCAL YEAR
June 30, 2009

(continued from previous page)

INTERCEPTOR SEWER SYSTEM

Fiscal Year Ended June 30	Issue	Interest Rate	Principal	Interest Due	Total Interest and Principal
2010	Municipal Public Improvement Refunding, Series 2002A Serial Bonds	4.000	\$ 3,226,047	\$ 383,714	\$ 3,609,761
2011		3.600	2,059,448	282,123	2,341,571
2012		5.000	1,983,640	195,462	2,179,102
2013		4.000	1,945,736	106,957	2,052,693
2014		4.000	854,945	50,943	905,888
2015		4.100	825,464	16,922	842,386
			<u>10,895,280</u>	<u>1,036,121</u>	<u>11,931,401</u>
2010	2001 Capital Lease City of Collegedale	6.300	25,018	8,635	33,653
2011		6.360	26,585	7,068	33,653
2012		6.410	28,286	5,366	33,652
2013		6.470	30,133	3,520	33,653
2014		6.520	32,138	1,515	33,653
2015		6.680	5,563	46	5,609
			<u>147,723</u>	<u>26,150</u>	<u>173,873</u>
2010	1992 State Revolving Sewer Loan	3.980	173,178	23,532	196,710
2011		3.980	180,198	16,512	196,710
2012		3.980	187,500	9,210	196,710
2013		3.980	129,206	1,936	131,142
			<u>670,082</u>	<u>51,190</u>	<u>721,272</u>
2010	2003 State Revolving Loan	2.980	1,713,708	994,344	2,708,052
2011		2.980	1,765,476	942,576	2,708,052
2012		2.980	1,818,816	889,236	2,708,052
2013		2.980	1,873,764	834,288	2,708,052
2014		2.980	1,930,368	777,684	2,708,052
2015		2.980	1,988,688	719,364	2,708,052
2016		2.980	2,048,772	659,280	2,708,052
2017		2.980	2,110,668	597,384	2,708,052
2018		2.980	2,174,424	533,628	2,708,052
2019		2.980	2,240,112	467,940	2,708,052
2020		2.980	2,307,792	400,260	2,708,052
2021		2.980	2,377,512	330,540	2,708,052
2022		2.980	2,449,332	258,720	2,708,052
2023		2.980	2,523,336	184,716	2,708,052
2024		2.980	2,599,560	108,492	2,708,052
2025	2.980	2,226,190	30,520	2,256,710	
			<u>34,148,518</u>	<u>8,728,972</u>	<u>42,877,490</u>

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CITY OF CHATTANOOGA, TENNESSEE

SCHEDULE OF BONDS, NOTES, AND CAPITAL LEASES PAYABLE - BY FISCAL YEAR
June 30, 2009

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INTERCEPTOR SEWER SYSTEM

Fiscal Year Ended June 30	Issue	Interest Rate	Principal	Interest Due	Total Interest and Principal
2010	2005 Series A Refunding	3.500	\$ 4,581	\$ 550,388	\$ 554,969
2011		4.000	268	550,303	550,571
2012		4.000	2,038	550,258	552,296
2013		3.750	9,335	550,031	559,366
2014		5.000	7,263	549,708	556,971
2015		5.000	1,993,724	499,729	2,493,453
2016		5.000	2,085,759	397,742	2,483,501
2017		5.000	2,191,790	290,803	2,482,593
2018		5.000	2,302,679	178,441	2,481,120
2019		4.125	2,417,479	60,437	2,477,916
			<u>11,014,916</u>	<u>4,177,840</u>	<u>15,192,756</u>
2010	2007 State Revolving Loan	2.790	650,000	312,326	962,326
2011		2.790	650,000	294,191	944,191
2012		2.790	650,000	276,056	926,056
2013		2.790	650,000	257,921	907,921
2014		2.790	650,000	239,786	889,786
2015		2.790	650,000	221,651	871,651
2016		2.790	650,000	203,516	853,516
2017		2.790	650,000	185,381	835,381
2018		2.790	650,000	167,246	817,246
2019		2.790	650,000	149,111	799,111
2020		2.790	650,000	130,976	780,976
2021		2.790	650,000	112,841	762,841
2022		2.790	650,000	94,706	744,706
2023		2.790	650,000	76,571	726,571
2024		2.790	650,000	58,436	708,436
2025		2.790	650,000	40,301	690,301
2026		2.790	650,000	22,166	672,166
2027		2.790	252,798	5,878	258,676
			<u>11,302,798</u>	<u>2,849,060</u>	<u>14,151,858</u>
	Total Interceptor Sewer System indebtedness		<u>98,468,500</u>	<u>22,702,492</u>	<u>121,170,992</u>

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CITY OF CHATTANOOGA, TENNESSEE

SCHEDULE OF BONDS, NOTES, AND CAPITAL LEASES PAYABLE - BY FISCAL YEAR
June 30, 2009

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SOLID WASTE/SANITATION FUND

Fiscal Year Ended June 30	Issue	Interest Rate	Principal	Interest Due	Total Interest and Principal
2010	2006 A Public Improvement	4.000	\$ 283,360	\$ 202,957	\$ 486,317
2011		4.000	283,360	191,622	474,982
2012		4.000	283,360	180,288	463,648
2013		4.000	283,360	168,954	452,314
2014		4.000	283,360	157,619	440,979
2015		5.000	283,360	146,285	429,645
2016		4.000	283,360	133,533	416,893
2017		4.000	283,360	120,782	404,142
2018		4.000	283,360	109,448	392,808
2019		4.125	283,360	98,113	381,473
2020		4.250	283,360	86,602	369,962
2021		4.250	283,360	74,736	358,096
2022		4.000	283,360	62,693	346,053
2023		4.000	283,360	51,005	334,365
2024		4.000	283,360	39,670	323,030
2025		4.000	283,360	28,336	311,696
2026		4.000	283,360	17,002	300,362
2027	4.000	283,364	5,667	289,031	
			<u>5,100,484</u>	<u>1,875,312</u>	<u>6,975,796</u>
2010	2007 A Public Improvement	5.000	-	117,990	117,990
2011		5.000	-	117,990	117,990
2012		5.000	-	117,990	117,990
2013		5.000	-	117,990	117,990
2014		5.000	-	117,990	117,990
2015		5.000	-	117,990	117,990
2016		5.000	-	117,990	117,990
2017		5.000	-	117,990	117,990
2018		5.000	-	117,990	117,990
2019		5.000	-	117,990	117,990
2020		5.000	-	117,990	117,990
2021		5.000	360,000	117,990	477,990
2022		4.300	380,000	99,990	479,990
2023	5.000	400,000	83,650	483,650	
2024	4.750	425,000	63,650	488,650	
2025	4.750	445,000	43,463	488,463	
2026	4.750	470,000	22,325	492,325	
			<u>2,480,000</u>	<u>1,728,958</u>	<u>4,208,958</u>
2010	2005 A Municipal Public Improvement Refunding Issue	3.500	206,193	429,434	635,627
2011		3.500	212,187	422,112	634,299
2012		4.000	220,974	413,979	634,953
2013		4.000	231,365	404,933	636,298
2014		3.750	241,895	395,770	637,665
2015		5.000	1,368,050	357,033	1,725,083
2016		5.000	1,433,438	286,996	1,720,434
2017		5.000	1,506,507	213,497	1,720,004
2018		5.000	1,584,570	136,220	1,720,790
2019		5.000	1,664,360	54,997	1,719,357
2020		4.130	324,550	6,694	331,244
			<u>8,994,089</u>	<u>3,121,665</u>	<u>12,115,754</u>

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CITY OF CHATTANOOGA, TENNESSEE

SCHEDULE OF BONDS, NOTES, AND CAPITAL LEASES PAYABLE - BY FISCAL YEAR
June 30, 2009

(continued from previous page)

SOLID WASTE/SANITATION FUND

Fiscal Year Ended June 30	Issue	Interest Rate	Principal	Interest Due	Total Interest and Principal
2010	2003 Note Payable - Tennessee Municipal Bond Fund	1.100	\$ 35,358	\$ 3,887	\$ 39,245
2011		1.100	36,555	3,508	40,063
2012		1.100	37,659	3,116	40,775
2013		1.100	38,856	2,712	41,568
2014		1.100	40,146	2,295	42,441
2015		1.100	41,435	1,864	43,299
2016		1.100	42,724	1,420	44,144
2017		1.100	44,105	962	45,067
2018		1.100	45,577	489	46,066
			<u>362,415</u>	<u>20,253</u>	<u>382,668</u>
2010	2004 Note Payable - Tennessee Municipal Bond Fund	1.100	26,885	5,237	32,122
2011		1.100	27,615	4,948	32,563
2012		1.100	28,345	4,652	32,997
2013		1.100	29,099	4,348	33,447
2014		1.100	29,875	4,036	33,911
2015		1.100	30,678	3,716	34,394
2016		1.100	31,503	3,387	34,890
2017		1.100	32,351	3,049	35,400
2018		1.100	33,199	2,702	35,901
2019		1.100	34,095	2,346	36,441
2020		1.100	35,014	1,980	36,994
2021		1.100	35,933	1,605	37,538
2022		1.100	36,899	1,219	38,118
2023		1.100	37,888	824	38,712
2024		1.100	38,902	417	39,319
			<u>488,281</u>	<u>44,466</u>	<u>532,747</u>
2010	1998 Public Improvement Refunding	5.500	1,226,900	105,438	1,332,338
2011		5.500	1,303,600	35,849	1,339,449
			<u>2,530,500</u>	<u>141,287</u>	<u>2,671,787</u>
2010	2002 Municipal Public Improvement Refunding	5.375	874,349	231,913	1,106,262
2011		5.375	919,260	185,349	1,104,609
2012		5.375	968,381	134,619	1,103,000
2013		5.000	1,020,308	81,173	1,101,481
2014		4.375	1,075,043	26,876	1,101,919
			<u>4,857,341</u>	<u>659,930</u>	<u>5,517,271</u>
	Total Solid Waste/Sanitation Fund indebtedness		<u>24,813,110</u>	<u>7,591,871</u>	<u>32,404,981</u>

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CITY OF CHATTANOOGA, TENNESSEE

SCHEDULE OF BONDS, NOTES, AND CAPITAL LEASES PAYABLE - BY FISCAL YEAR
June 30, 2009

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WATER QUALITY MANAGEMENT FUND

Fiscal Year Ended June 30	Issue	Interest Rate	Principal	Interest Due	Total Interest and Principal
2010	1992 State Revolving Sewer Loan	3.980	\$ 173,178	\$ 23,532	\$ 196,710
2011		3.980	180,198	16,512	196,710
2012		3.980	187,500	9,210	196,710
2013		3.980	129,207	1,936	131,143
			<u>670,083</u>	<u>51,190</u>	<u>721,273</u>
2010	1998 Public Improvement Refunding	5.500	841,600	72,331	913,931
2011		5.500	894,300	24,593	918,893
			<u>1,735,900</u>	<u>96,924</u>	<u>1,832,824</u>
2010	2002 Public Improvement Refinancing	5.375	653,401	173,309	826,710
2011		5.375	686,964	138,512	825,476
2012		5.375	723,672	100,601	824,273
2013		5.000	762,478	60,661	823,139
2014		4.375	803,380	20,085	823,465
			<u>3,629,895</u>	<u>493,168</u>	<u>4,123,063</u>
2010	2005 A Municipal Public Improvement Refunding Issue	3.500	62,330	264,097	326,427
2011		3.500	63,038	261,903	324,941
2012		4.000	66,086	259,478	325,564
2013		4.000	70,981	256,737	327,718
2014		3.750	73,591	253,938	327,529
2015		5.000	901,010	230,033	1,131,043
2016		5.000	943,267	183,926	1,127,193
2017		5.000	991,277	135,562	1,126,839
2018		5.000	1,041,976	84,731	1,126,707
2019		5.000	1,094,159	31,328	1,125,487
2020		4.125	96,318	1,987	98,305
			<u>5,404,033</u>	<u>1,963,720</u>	<u>7,367,753</u>

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CITY OF CHATTANOOGA, TENNESSEE

SCHEDULE OF BONDS, NOTES, AND CAPITAL LEASES PAYABLE - BY FISCAL YEAR
June 30, 2009

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WATER QUALITY MANAGEMENT FUND

Fiscal Year Ended June 30	Issue	Interest Rate	Principal	Interest Due	Total Interest and Principal
2010	2007 A Public Improvement	5.000	\$ -	\$ 35,682	\$ 35,682
2011		5.000	-	35,682	35,682
2012		5.000	-	35,682	35,682
2013		5.000	-	35,682	35,682
2014		5.000	-	35,682	35,682
2015		5.000	-	35,682	35,682
2016		5.000	-	35,682	35,682
2017		5.000	-	35,682	35,682
2018		5.000	-	35,682	35,682
2019		5.000	-	35,682	35,682
2020		5.000	-	35,682	35,682
2021		5.000	110,000	35,682	145,682
2022		4.300	115,000	30,183	145,183
2023		5.000	120,000	25,238	145,238
2024		4.750	130,000	19,238	149,238
2025		4.750	135,000	13,063	148,063
2026		4.750	140,000	6,650	146,650
			<u>750,000</u>	<u>522,556</u>	<u>1,272,556</u>
	Total Water Quality Management Fund indebtedness		<u>12,189,911</u>	<u>3,127,558</u>	<u>15,317,469</u>
		<u>EPB</u>			
2010	2000 Electric System Revenue Bonds	4.600	1,600,000	191,000	1,791,000
2011		4.625	1,600,000	117,000	1,717,000
2012		5.000	1,600,000	40,000	1,640,000
			<u>4,800,000</u>	<u>348,000</u>	<u>5,148,000</u>
2010	2006 A Electric System Revenue Bonds	4.000	1,070,000	1,704,000	2,774,000
2011		4.000	1,110,000	1,661,000	2,771,000
2012		4.000	1,150,000	1,616,000	2,766,000
2013		4.000	1,195,000	1,569,000	2,764,000
2014		5.000	1,245,000	1,514,000	2,759,000
2015		4.125	1,295,000	1,456,000	2,751,000
2016		4.125	1,345,000	1,401,000	2,746,000
2017		4.125	1,400,000	1,345,000	2,745,000
2018		4.125	1,460,000	1,286,000	2,746,000
2019		4.125	1,520,000	1,224,000	2,744,000
2020		4.250	1,585,000	1,159,000	2,744,000
2021		4.250	1,655,000	1,090,000	2,745,000
2022		4.375	1,730,000	1,017,000	2,747,000
2023		4.500	1,805,000	939,000	2,744,000
2024		4.250	1,885,000	858,000	2,743,000
2025		4.375	1,970,000	775,000	2,745,000
2026		4.375	2,060,000	687,000	2,747,000
2027	4.375	2,155,000	595,000	2,750,000	
2028	4.375	2,250,000	498,000	2,748,000	
2029	4.375	2,355,000	398,000	2,753,000	
2030	4.375	2,470,000	292,000	2,762,000	
2031	4.500	2,585,000	180,000	2,765,000	
2032	4.500	2,705,000	61,000	2,766,000	
			<u>40,000,000</u>	<u>23,325,000</u>	<u>63,325,000</u>

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CITY OF CHATTANOOGA, TENNESSEE

SCHEDULE OF BONDS, NOTES, AND CAPITAL LEASES PAYABLE - BY FISCAL YEAR
June 30, 2009

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Fiscal Year Ended June 30	Issue	<u>EPB</u>			Total Interest and Principal
		Interest Rate	Principal	Interest Due	
2010	2006 B Electric System Refunding Revenue Bonds	4.000	\$ -	\$ 958,000	\$ 958,000
2011		4.000	-	958,000	958,000
2012		4.000	-	958,000	958,000
2013		4.000	1,770,000	922,000	2,692,000
2014		4.000	1,755,000	852,000	2,607,000
2015		4.000	1,745,000	782,000	2,527,000
2016		4.125	1,730,000	711,000	2,441,000
2017		4.125	1,715,000	640,000	2,355,000
2018		4.125	1,705,000	569,000	2,274,000
2019		4.000	1,690,000	501,000	2,191,000
2020		4.000	1,670,000	433,000	2,103,000
2021		4.000	1,655,000	367,000	2,022,000
2022		4.125	1,635,000	300,000	1,935,000
2023		4.125	1,620,000	233,000	1,853,000
2024		4.125	1,600,000	166,000	1,766,000
2025		4.250	1,580,000	100,000	1,680,000
2026		4.250	1,560,000	33,000	1,593,000
			<u>23,430,000</u>	<u>9,483,000</u>	<u>32,913,000</u>
2010	Equipment Note February 2005	4.400	<u>119,000</u>	<u>2,000</u>	<u>121,000</u>
			<u>119,000</u>	<u>2,000</u>	<u>121,000</u>
2010	Equipment Note May 2005	4.610	<u>103,000</u>	<u>2,000</u>	<u>105,000</u>
			<u>103,000</u>	<u>2,000</u>	<u>105,000</u>
2010	Equipment Note June 2005	4.670	<u>88,000</u>	<u>2,000</u>	<u>90,000</u>
			<u>88,000</u>	<u>2,000</u>	<u>90,000</u>
2010	Equipment Note October 2005	4.610	<u>100,000</u>	<u>2,000</u>	<u>102,000</u>
			<u>100,000</u>	<u>2,000</u>	<u>102,000</u>
2010	Equipment Note December 2005	4.950	<u>176,000</u>	<u>4,000</u>	<u>180,000</u>
			<u>176,000</u>	<u>4,000</u>	<u>180,000</u>

(continued on following page)

CITY OF CHATTANOOGA, TENNESSEE

SCHEDULE OF BONDS, NOTES, AND CAPITAL LEASES PAYABLE - BY FISCAL YEAR
June 30, 2009

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Fiscal Year Ended June 30	Issue	EPB			Total Interest and Principal	
		Interest Rate	Principal	Interest Due		
2010	2008 A Electric System Revenue Bonds		\$ -	\$ 10,764,000	\$ 10,764,000	
2011			-	10,764,000	10,764,000	
2012			-	-	10,764,000	10,764,000
2013			-	-	10,764,000	10,764,000
2014			3.000	3,000,000	10,719,000	13,719,000
2015			4.000	4,000,000	10,594,000	14,594,000
2016			5.000	5,000,000	10,390,000	15,390,000
2017			3.500	6,275,000	10,155,000	16,430,000
2018			4.500	6,575,000	9,897,000	16,472,000
2019			5.000	6,955,000	9,575,000	16,530,000
2020			5.000	7,385,000	9,217,000	16,602,000
2021			5.000	7,835,000	8,836,000	16,671,000
2022			5.000	8,310,000	8,433,000	16,743,000
2023			5.000	8,805,000	8,005,000	16,810,000
2024			5.000	9,335,000	7,551,000	16,886,000
2025			5.000	9,885,000	7,071,000	16,956,000
2026			5.000	10,460,000	6,562,000	17,022,000
2027			5.000	12,605,000	5,985,000	18,590,000
2028			5.000	13,235,000	5,339,000	18,574,000
2029			5.000	13,890,000	4,661,000	18,551,000
2030			5.000	14,575,000	3,950,000	18,525,000
2031			5.000	15,295,000	3,203,000	18,498,000
2032			5.000	16,055,000	2,419,000	18,474,000
2033		5.000	19,685,000	1,526,000	21,211,000	
2034		5.000	20,670,000	516,000	21,186,000	
			<u>219,830,000</u>	<u>187,660,000</u>	<u>407,490,000</u>	
	Total EPB indebtedness		<u>288,646,000</u>	<u>220,828,000</u>	<u>509,474,000</u>	
HOUSING MANAGEMENT FUND						
2010	Other obligation	3.692	20,400	7,658	28,058	
2011		3.692	20,400	7,595	27,995	
2012		3.692	20,400	7,532	27,932	
2013		3.692	20,400	7,470	27,870	
2014		3.692	20,400	7,407	27,807	
2015		3.692	20,400	7,344	27,744	
2016		3.692	20,400	7,281	27,681	
2017		3.692	20,400	7,219	27,619	
2018		3.692	20,400	7,156	27,556	
2019		3.692	20,400	7,093	27,493	
2020		3.692	20,400	7,030	27,430	
2021		3.692	20,400	6,967	27,367	
2022		3.692	20,400	6,905	27,305	
2023		3.692	20,400	6,842	27,242	
2024		3.692	20,400	6,779	27,179	
2025		3.692	20,400	6,716	27,116	
2026		3.692	20,400	6,654	27,054	
2027		3.692	20,400	6,591	26,991	
2028		3.692	20,400	6,528	26,928	
2029		3.692	20,400	6,465	26,865	
2030		3.692	20,400	6,403	26,803	
2031		3.692	20,400	6,340	26,740	
2032		3.692	20,400	6,277	26,677	
2033	3.692	20,400	6,214	26,614		
2034	3.692	20,400	6,151	26,551		
2035	3.692	20,400	6,089	26,489		
2036	3.692	20,400	6,026	26,426		
2037	3.692	20,400	5,963	26,363		
2038	3.692	20,400	5,900	26,300		
2039	3.692	1,906,508	5,354	1,911,862		
			<u>2,498,108</u>	<u>201,949</u>	<u>2,700,057</u>	
	Total Housing Management Fund indebtedness		<u>2,498,108</u>	<u>201,949</u>	<u>2,700,057</u>	
	Total Primary Government Indebtedness		<u>\$ 736,745,189</u>	<u>\$ 429,557,194</u>	<u>\$ 1,166,302,383</u>	

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CITY OF CHATTANOOGA, TENNESSEE

SCHEDULE OF BONDS, NOTES, AND CAPITAL LEASES PAYABLE - BY FISCAL YEAR
June 30, 2009

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Fiscal Year Ended June 30	<u>METROPOLITAN AIRPORT AUTHORITY</u>				Total Interest and Principal	
	Issue	Interest Rate	Principal	Interest Due		
2010	2009 Taxable Refunding Revenue Bonds	5.410	\$ 292,268	\$ 352,620	\$ 644,888	
2011		5.410	308,912	335,977	644,889	
2012		5.410	326,289	318,600	644,889	
2013		5.410	344,643	300,246	644,889	
2014		5.410	364,030	280,859	644,889	
2015		5.410	384,507	260,382	644,889	
2016		5.410	406,136	238,753	644,889	
2017		5.410	428,982	215,907	644,889	
2018		5.410	453,113	191,776	644,889	
2019		5.410	3,248,289	140,341	3,388,630	
			<u>6,557,169</u>	<u>2,635,461</u>	<u>9,192,630</u>	
<u>CHATTANOOGA DOWNTOWN REDEVELOPMENT CORPORATION</u>						
2010	2000 Lease Revenue Bonds	5.000	2,975,000	3,616,656	6,591,656	
2011		5.500	3,125,000	3,456,344	6,581,344	
2012		5.000	-	3,370,406	3,370,406	
2013		5.125	-	3,370,406	3,370,406	
2014		5.250	3,640,000	3,274,856	6,914,856	
2015		5.300	3,830,000	3,077,811	6,907,811	
2016		5.400	4,035,000	2,867,371	6,902,371	
2017		5.400	4,255,000	2,643,541	6,898,541	
2018		5.750	4,485,000	2,399,713	6,884,713	
2019		5.750	4,740,000	2,134,494	6,874,494	
2020		5.500	5,015,000	1,860,306	6,875,306	
2021		5.500	5,290,000	1,576,919	6,866,919	
2022		5.875	5,580,000	1,267,531	6,847,531	
2023		5.875	5,910,000	930,013	6,840,013	
2024		5.875	6,255,000	572,666	6,827,666	
2025		5.875	6,620,000	194,463	6,814,463	
				<u>65,755,000</u>	<u>36,613,496</u>	<u>102,368,496</u>
2010		2007 Lease Revenue Refunding Bonds	4.000	75,000	2,695,900	2,770,900
2011	5.000		80,000	2,692,800	2,772,800	
2012	5.000		3,395,000	2,606,325	6,001,325	
2013	4.000		3,555,000	2,432,575	5,987,575	
2014	4.000		90,000	2,341,900	2,431,900	
2015	4.000		90,000	2,338,300	2,428,300	
2016	4.000		95,000	2,334,600	2,429,600	
2017	4.000		100,000	2,330,700	2,430,700	
2018	4.000		105,000	2,326,600	2,431,600	
2019	4.125		105,000	2,322,400	2,427,400	
2020	4.200		110,000	2,318,031	2,428,031	
2021	4.250		115,000	2,313,348	2,428,348	
2022	4.250		120,000	2,308,383	2,428,383	
2023	4.300		125,000	2,303,176	2,428,176	
2024	4.300		130,000	2,297,725	2,427,725	
2025	4.375		135,000	2,292,028	2,427,028	
2026	4.375	7,155,000	2,132,609	9,287,609		
2027	5.000	7,465,000	1,812,797	9,277,797		
2028	5.000	7,275,000	1,467,625	8,742,625		
2029	5.000	8,155,000	1,081,875	9,236,875		
2030	5.000	8,565,000	663,875	9,228,875		
2031	5.000	8,995,000	224,875	9,219,875		
			<u>56,035,000</u>	<u>45,638,447</u>	<u>101,673,447</u>	
	Total component unit indebtedness		<u>\$ 128,347,169</u>	<u>\$ 84,887,404</u>	<u>\$ 213,234,573</u>	